



Village of Whitefish Bay



2018 Annual Village Budget

Fiscal Year: January 1, 2018 – December 31, 2018

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LETTER OF TRANSMITTAL



President Siegel and Members of the Village Board of Trustees:

We are pleased to report that 2017 proved to be another excellent year in Whitefish Bay! We continue to seek out ideas and strategies that will improve the infrastructure, financial stability, and quality services of the Village. As an organization, the Village of Whitefish Bay is committed to looking forward and planning for the future. The 2018 Budget furthers these efforts. In light of such challenges as levy restrictions, rising costs and revenue reductions, we are proud to have developed a budget that is balanced, continues to provide resources for capital improvements, maintains resources necessary for high quality services, is within the Village's and State's financial parameters, and most importantly, attains these objectives while keeping increases to the Village's property tax levy and utility revenue to a minimum.

The 2018 budget, as with the previous years, is presented in a simple line format. You will find an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information and a justification page(s) for specific expense line items. In the appendices of the budget, you can find a schedule of existing debt & debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, a fee schedule, and a glossary of terms.

While the 2018 budget is presented in the same manner as 2017, the following material items are worth noting:

- On an annual basis, management reviews the distribution of employee wages and benefits, as well as Village expenses, to the utility funds. As in the previous year, wages and benefits have been allocated to all of the utilities on a project basis. We continue to examine allocations on an annual basis and adjust as needed to reflect the projects slated for the upcoming year. The 2017 budget was the first year staff implemented project based budgeting of public works for more transparent accountability of costs - separating costs into snow removal, refuse collection, leaf pickup, yardwaste, engineering, etc.
- In 2015, an equipment replacement account was created in the Police and DPW operational departments. The account was established to smooth the budget fluctuations from one year to the next for purchases of municipal vehicles and heavy equipment. Each year the Public Works Director reviews the usage of each vehicle in the fleet, and allocates to the utility funds accordingly.
- The Village is facing a 4% rate increase for health insurance premiums for the 2018 budget year. This increase is offset by an increase in the employee share of monthly premium from 10.5% to 12% and elimination of the employer paid deductible.



The 2018 Budget continues with a financial discipline that balances resident expectations while continuing on an aggressive infrastructure improvement plan. Below we highlight budget assumptions and significant impacts that contributed to the creation of the 2018 Budget:

2018 Budget Assumptions and Significant Impacts

- 1/1/17 Assessed Value of \$2,038,398,700, an increase of \$19.4 million from 2017.
- 1.06% Property Tax Levy Increase.
- The Municipal Tax Rate of \$5.43 increased \$.01 or .18%. The \$5.43 tax rate is comparable to the \$5.42 tax rate of 2016.
- 0% Water Utility rate increase.
- 0% Stormwater Utility rate increase.
- The formal creation of the Stormwater Utility occurred on July 1, 2013, and through the ERU fee set by the Board, the utility is funded at a portion of the necessary funding level. Management has developed an administrative and project allocation structure to accurately reflect costs associated with managing the Village's stormwater. Due to the shortfall created by the underfunding of the utility by user fees, in 2018 the general fund will contribute \$144,373 towards Stormwater Utility operations. This contribution will vary on annual basis. As it stands, stormwater utility revenue is roughly \$608,000. The operational and debt service costs of the utility are \$760,000, requiring the general fund to contribute \$144,373 to balance the Stormwater Utility budget in 2018.
- The 2014 draft budget proposed a 33% local sewer rate increase to finance the debt service requirements of the 2013 borrowing. Rather than have the residents bear the full rate increase in one year, the Village Board opted to spread the increase over multiple years and supplement the Sewer Utility deficit with a contribution from the General Fund. In 2018, the Sewer Utility requires a rate increase of 3% and supplement of \$115,000 from the General Fund to balance the budget. It is expected the Sewer Utility will continue to require annual rate increases to balance the budget, however, management continues to look for efficiencies to mitigate the budget impact from rate increases.
- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.40% for non-represented employees, of which the employee pays 6.7% and the Village pays 6.7%. Retirement contribution rates for represented employees increased to 17.63%, of which the represented employees pay 6.7% and the Village pays 10.93%.

LETTER OF TRANSMITTAL



- Decreased shared revenue of \$11,877 expected in 2018.
- Insurance premiums include a 4% increase for health insurance coverage and 9% increase for dental insurance coverage. The Village pays 88% of monthly premium and 0% of deductible, compared to paying 89.5% of monthly premium and first 25% of deductible for \$1,000/\$2,000 deductible plan in 2017.
- 2.12% increase for North Shore Fire Department operating and capital budgets, and \$69,955 for the North Shore Fire Department capital improvement plan.
- Includes approximately \$128,000 of wage & benefit savings from moving to automated refuse & recycling collection in 2018. The savings helped absorb cost increases in other budget line items and keep the tax rate increase to a minimum.
- Significant capital purchases included in the 2018 budget that are levy funded include: Furniture Replacement (\$100,000), Duty Lockers (\$28,250), Computer Workstations (\$15,600), Body Cameras (\$15,000), Parking Lot Improvements (\$15,000), Tennis Court Repairs (\$15,000), Exercise & Wellness Equipment (\$10,000), Silver Spring Landscaping Improvements (\$5,000), and a double wide entrance door at the Public Works building (\$4,750).
- Capital Projects budgeted for Village and Utility infrastructure improvements during 2018 include the following:

Project	Project Total	General Fund	Water Utility	Sewer Utility	Stormwater Utility
Streets, Alleys, Sidewalks	\$ 100,000	\$ 100,000	\$ -	\$ -	\$ -
Park Improvement Projects	10,000	10,000	-	-	-
General Village Buildings & Projects	2,500,000	2,500,000	-	-	-
Safety Grant Improvements	156,000	156,000	-	-	-
Street Light Projects	325,000	325,000	-	-	-
Watermain & Valve Replacement	150,000	-	150,000	-	-
Personal Property I&I	180,000	-	-	180,000	-
Utility Infrastructure	630,000	-	150,000	280,000	200,000
Total Projects	\$ 4,051,000	\$ 3,091,000	\$ 300,000	\$ 460,000	\$ 200,000

LETTER OF TRANSMITTAL



As in previous years, the 2018 Recommended Budget was prepared with the future in mind. The Village Board, staff and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while maintaining exemplary service levels in the Village. We are confident the 2018 Budget balances those needs and places the Village in a great financial position to proactively address the issues affecting Whitefish Bay. Thank you for your time and effort in reviewing the 2018 Recommended Budget.

Respectfully Submitted,

Paul Boening

Paul Boening
Village Manager

Jennifer Amerell

Jennifer Amerell
Finance Director/Clerk

Tim Blakeslee

Tim Blakeslee
Assistant Manager

VILLAGE OFFICIALS AND ADMINISTRATION



Village Board of Trustees

Julie Siegel	Village President
Garry Davis	Village Trustee
Will Demet	Village Trustee
Carl Fuda	Village Trustee
Jay Miller	Village Trustee
Jay Saunders	Village Trustee
Tara Serebin	Village Trustee

Village Administration

Paul Boening	Village Manager
Tim Blakeslee	Assistant Manager
Jennifer Amerell	Finance Director / Clerk
John Edlebeck	Director of Public Works/Facilities Manager
Michael Young	Chief of Police
Joel Oestreich	Director of Building Services
Nyama Reed	Library Director
Christopher Jaekels	Village Attorney

VILLAGE ORGANIZATIONAL CHART

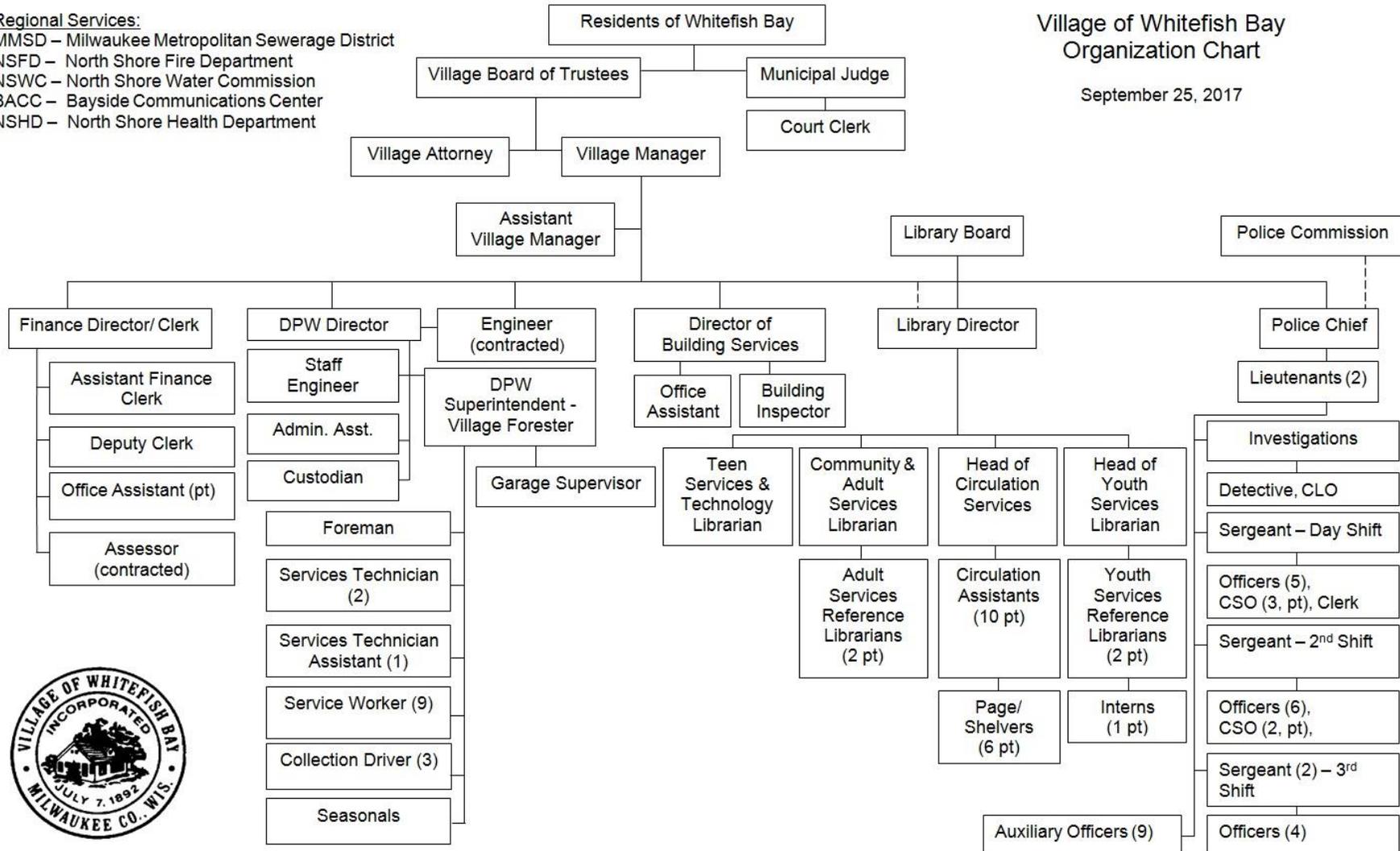


Regional Services:

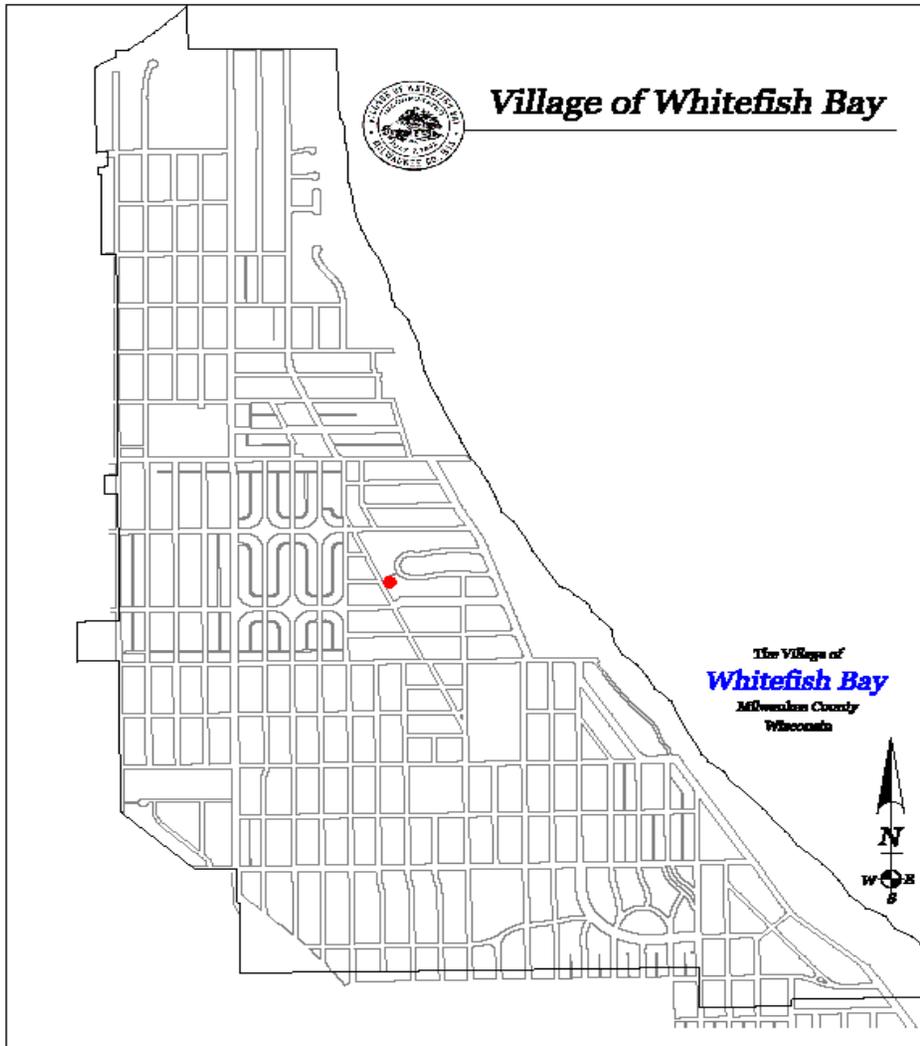
- MMSD – Milwaukee Metropolitan Sewerage District
- NSFD – North Shore Fire Department
- NSWC – North Shore Water Commission
- BACC – Bayside Communications Center
- NSHD – North Shore Health Department

Village of Whitefish Bay Organization Chart

September 25, 2017



LOCATION



The Village is located in Milwaukee County along the shores of Lake Michigan. Located on 2.4 square miles, the Village is bordered on the south by the Village of Shorewood, on the southwest by the City of Milwaukee, on the west by City of Glendale, on the north by the Village of Fox Point, and to the east by the shores of Lake Michigan.

Whitefish Bay is serviced by major roadways such as State Highway 32 (Lake Drive) and Silver Spring Road.

HISTORY AND COMMUNITY PROFILE



History

Early inhabitants of Whitefish Bay included Native Americans, fishermen, and farmers. Prior to the turn of the century, Whitefish Bay became a popular destination for summer visitors from across the Midwest. In 1889, Captain Frederick Pabst, one of Milwaukee's beer barons, spent \$30,000 to take advantage of Whitefish Bay's unique location in an area north of what is now Henry Clay Street, east of Lake Drive and South of Silver Spring Drive. As many as 10,000 people would visit the resort on a summer day, traveling by horse and buggy, railroad, trolley, or excursion steamer. They came to enjoy the scenic view, to ride the Ferris wheel, attend daily concerts (double concerts on Sunday), rent rowboats, watch outdoor movies, and dine on whitefish netted daily in the Bay. The resort popularity faded in 1914, and the park closed. In 1915, the land was subdivided into 17 residential lots, and today 13 homes are located on the former resort shoreline property.

Whitefish Bay's emphasis on education began when farmers in the area demanded local schooling for children living in the Bay. In the spring of 1892, the 300+ residents organized their own government and school system independent of the Town of Milwaukee. After a duly organized election on June 7, 1892, the area was incorporated and became the Village of Whitefish Bay. A school was built on a triangle of land now known as Old Schoolhouse Park, across from today's public library.



Today

Today, residents enjoy a vibrant Silver Spring Business district, which incorporates the mix of the historic and the modern. In addition to a bustling downtown district, residents appreciate a beautiful parks system, growing school district, and overall high quality of life. Organized by the Whitefish Bay Civic Foundation, numerous holiday-related events are held each year for residents and visitors to enjoy.



Demographics

Date Incorporated: June 7, 1892
Area in Square Miles: 2.4 sq. mi.
Population: 14,178

Population by Gender:

- **Male:** 48.08%
- **Female:** 51.91%

Number of housing Units (%):

- **Owner-occupied:** 81.21%
- **Renter-occupied:** 15.21%

Population by Race:

- **White:** 91.9%
- **African American:** 1.9%
- **Asian/Pacific Islander:** 3.6%
- **Hispanic:** 2.8%
- **Other:** 2.4%

Population by Age:

- **Under 18:** 29.6%
- **20 – 24:** 2.8%
- **25 – 34:** 9.8%
- **35 – 49:** 23.6%
- **50 – 64:** 21.9%
- **65 & Over:** 10.6%

Community Recreation:

- **County Parks:** 1
- **Village Parks:** 8

Personal Income:

- **Median household income:** \$106,845
- **Per capita income:** \$52,877

Source: 2010 US Census Data



HISTORY AND COMMUNITY PROFILE



Government

The Village of Whitefish Bay is a full service municipality providing services that include police, library, elections, parks, public works, water, and sewer services. In an effort to increase efficiency and maintain fiscal responsibility, the Village shares services with many of our neighboring communities in the North Shore.

These partnerships allow each municipality to share staff, equipment, and resources; and in return each municipality reduces service redundancies while saving funds. Whitefish Bay shares the following services with the following communities;



North Shore Fire Department

- Bayside
- Fox Point
- Glendale
- River Hills
- Brown Deer
- Shorewood

Bayside Communications Center (911 Dispatch)

- Bayside
- Fox Point
- Glendale
- River Hills
- Brown Deer
- Shorewood

North Shore Cable Commission

- Bayside
- Fox Point
- Glendale
- River Hills
- Brown Deer
- Shorewood

North Shore Health Department

- Bayside
- Fox Point
- Glendale
- River Hills
- Brown Deer
- Shorewood

North Shore Water Commission

- Fox Point
- Glendale

2017 YEAR IN REVIEW



2017 was an eventful year in the Village; a number of projects were undertaken or finished and new businesses made their home in Whitefish Bay. Here is a look back at five of the year's significant happenings.

1 Village Upgrades Trash and Recycling Program

The Village of Whitefish Bay strives to implement a strategy of constant improvement. In 2017, the Village Board approved the transformation of the recycling and trash collection programs from a manual to an automated collection system. As part of the enhanced program, both trash and recycling collection will be conducted by new trucks with a hydraulic arm. Recycling collection was upgraded to a bi-weekly collection, while trash will continue to be collected on a weekly basis. In addition to the inherent efficiencies of an automatic system, the conversion to an automated trash collection will reduce the annual trash collection operation and maintenance costs by an estimated \$105,585 per year and will provide a safer working environment for Village employees.



2

Village Hall Renovation

Did you know that Whitefish Bay Village Hall was built in 1970? The building has served the Village well over the past 47 years but has begun to show its age. Currently, the Police Department lacks the space necessary for safe operations, the building can no longer accommodate everyday department needs, and the space lacks the connectivity options required for modern technology. As a result, the Village Board approved a 2.88 million dollar Village Hall renovation project in 2017. The Village Hall Building Project includes a building addition for police vehicle storage and a redesign of the police and administrative office space. Within the building, a new sprinkler system will be added to meet current fire code. New electrical, HVAC, plumbing, and IT upgrades will also be completed to help future-proof the building for the next fifty years. Lastly, the Village Hall Board Room and entrance lobbies will receive a facelift to make them safer, more inviting, and ADA accessible.



3

Community Pride

Residents of Whitefish Bay take pride in their community spirit. In 2017 the Village hosted 21 special events for residents to enjoy and to show visitors what being in Whitefish Bay is all about. Whether it's soaking up the sun at Klode Park, enjoying the festivities and fireworks at the 4th of July celebration, taking a visit to School House Park view the spooky Pumpkins during the Great Pumpkin Festival, or walking/jogging (or imbibing) for a favorite charity, the Village of Whitefish Bay has something for all ages and interests. Check out these photos from several of this year's events:



Great Pumpkin



4th of July Celebration



Sounds of Summer



Milwaukee Lakefront



Food Truck Brunch



More for 4 Block Party

4

Infrastructure

The Department of Public Works (DPW) is an integral part of Village operations. This year the DPW undertook the Private Property Infiltration (PPII) and Inflow Program which involved conducting over 195 sanitary sewer lateral linings (approximately 10,350 linear feet), televising sanitary sewer laterals, and eliminating stormwater connections to sanitary sewers at no direct cost to Village residents. In addition, DPW undertook the Cramer Street Storm Sewer Improvement project to address street flooding concerns. 2017 also included the replacement 9,000 (1,200 linear feet) square feet of sidewalk as well as resurfacing of 40,000 square yards (1,800 linear feet) of roadway throughout the Village. DPW also coordinated a number of other important projects around the village, check out several photo highlights below:



Sanitary sewer improvements on Lakeview



Generator for lift station at Palisades Rd



Alley improvement near Lydell and Henry Clay



Sewer dye testing



Sidewalk replacement program



The Village received the Government Finance Officers Association Distinguished Budget Award for 2017.



The Government Finance Officers Association of the United States and Canada (GFOA) presented the award to the Village of Whitefish Bay for its annual budget. The award is valid for one year only. We believe the 2018 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

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BUDGET PROCESS



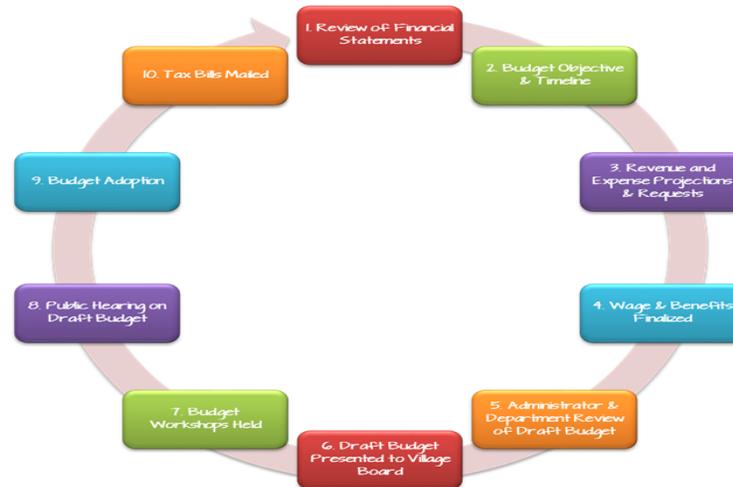
The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically call for a 0% increase outside of any planned projects in the upcoming year. In June the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In late July, the Finance Department then receives and consolidates the budget requests. The Village Manager and Finance Director meet with each department to review the budget requests. At the first Village Board meeting in October, the Village Manager presents the budget to the Village Board.

In October, the Village Board held a series of meetings to discuss the proposed budget. These meetings were open to the public. The process included meeting with department heads and closely reviewing the requests submitted for each department.

Following the budget workshops the Village publishes a summary budget for public inspection and holds a public hearing. The budget was then finalized and presented for adoption by the Village Board. The budget is adopted at the total fund level for all funds, excluding the General fund which is adopted at the department level. A full calendar summarizing the budget process can be found on the next page, followed by the budget adoption instrument.

Budget Amendments

Department heads are authorized to transfer amounts within a department's budget. Any revisions that alter the total expenditures of a department must be approved by the Village Board.



BUDGET SCHEDULE



Date	Step
June 27	Initial Management Meeting Held
June 28	Budget Templates Distributed to Departments
August 1	Draft Department Budgets due to Finance Department
August 14 - Sept 15	Village Manager and Departmental review of Budget requests
September 26 - 28	Printing and Preparation of Village Manager's Recommended Budget
October 2	Village Manager Overview of Budget with Board
October 6	Distribution of Village Manager's Recommended Budget to Village Board
October 16	Village Board Budget Review Session
October 25	Public Hearing Notice due to Newspaper
November 2	Publication of Public Hearing Notice for 2018 Budget
November 20	Public Hearing on the 2018 Budget
November 20	Village Board adoption of the 2018 Budget



INSERT INSTRUMENT OF ADOPTION



INSERT INSTRUMENT OF ADOPTION

NOTICE OF PUBLIC HEARING



VILLAGE OF WHITEFISH BAY NOTICE OF PUBLIC HEARING PROPOSED 2018 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 20, 2017 at 7:00 p.m. in the Program Room of the Whitefish Bay Library, 5420 N. Marlborough Drive, to consider the proposed 2018 Village Budget. The proposed budget is available for public inspection at the Department of Public Works from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	\$ 8,060,027	\$ 8,072,367	\$ 8,052,180	\$ 7,762,101	\$ 8,060,351	\$ 8,052,700	0.01%
Intergovernmental Revenue	1,290,728	1,186,167	1,180,316	773,064	1,138,607	1,127,470	-4.48%
Licenses and Permits	529,144	506,703	458,650	334,627	464,095	461,650	0.65%
Fines, Forfeitures and Penalties	337,496	306,672	326,300	204,766	309,500	317,500	-2.70%
Public Charges for Services	31,774	22,530	60,650	9,834	45,000	45,500	-24.98%
Miscellaneous Revenues	395,569	546,526	446,243	238,669	499,113	504,318	13.01%
Other Financing Sources	4,455	12,083	10,000	45,430	45,430	10,000	0.00%
Total Revenues	<u>10,649,193</u>	<u>10,653,048</u>	<u>10,534,339</u>	<u>9,368,491</u>	<u>10,562,096</u>	<u>10,519,138</u>	-0.14%
Expenditures:							
General Government	1,864,541	1,699,407	1,684,002	932,283	1,627,917	1,659,322	-1.47%
Public Safety	5,558,181	5,627,018	5,735,338	3,937,348	5,728,617	5,784,276	0.85%
Public Works	2,341,823	2,936,048	2,926,282	1,557,641	2,819,587	2,882,240	-1.51%
Health	178,742	183,282	188,717	125,994	184,083	193,300	2.43%
Total Expenditures	<u>9,943,287</u>	<u>10,445,755</u>	<u>10,534,339</u>	<u>6,553,266</u>	<u>10,360,205</u>	<u>10,519,138</u>	-0.14%
Change in Fund Balance	705,906	207,293	-	-	201,891	-	
Beginning Fund Balance	5,332,663	6,038,569	6,246,560	-	6,246,560	6,448,451	
Transfer from/(to) other funds	-	-	-	-	-	-	
Less: Surplus Applied	-	-	-	-	-	-	
Ending Fund Balance	<u>\$ 6,038,569</u>	<u>\$ 6,245,862</u>	<u>\$ 6,246,560</u>	-	<u>\$ 6,448,451</u>	<u>\$ 6,448,451</u>	

**VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2018 BUDGET**

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	\$ 10,519,138	\$ 794,181	\$ 3,251,663	\$ 331,605	\$ 89,500	\$ 4,826,000
Total Expenditures	<u>10,519,138</u>	<u>794,181</u>	<u>3,251,663</u>	<u>331,605</u>	<u>114,001</u>	<u>3,091,000</u>
Change in Equity	-	-	-	-	(24,501)	1,735,000
Beginning Equity Balance	<u>6,246,560</u>	<u>52,979</u>	<u>1,649,962</u>	<u>825,120</u>	<u>1,097,957</u>	<u>1,603,418</u>
Ending Equity Balance	<u>\$ 6,246,560</u>	<u>\$ 52,979</u>	<u>\$ 1,649,962</u>	<u>\$ 825,120</u>	<u>\$ 1,073,456</u>	<u>\$ 3,338,418</u>

Funds	Proprietary Funds						Total All Funds
	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
Total Revenues	\$ 574,694	\$ 340,550	\$ 2,324,121	\$ 2,565,214	\$ 760,500	70,000	26,447,166
Total Expenditures	<u>891,200</u>	<u>366,235</u>	<u>2,195,623</u>	<u>2,565,214</u>	<u>760,500</u>	<u>84,903</u>	<u>24,965,263</u>
Change in Equity	(316,506)	(25,685)	128,498	-	-	(14,903)	1,481,903
Beginning Equity Balance	1,274,411	23,278	7,329,724	7,929,897	4,357,256	279,729	32,670,291
Less: Surplus Applied	-	-	-	-	-	-	-
Ending Equity Balance	<u>\$ 957,905</u>	<u>\$ (2,407)</u>	<u>\$ 7,458,222</u>	<u>\$ 7,929,897</u>	<u>\$ 4,357,256</u>	<u>\$ 264,826</u>	<u>\$ 34,152,194</u>

Property Tax Summary by Fund

Fund	2015 Actual	2016 Budget	2017 Budget	2018 Budget	Budget % Change
General Fund	\$ 7,728,765	\$ 7,743,830	\$ 7,722,180	\$ 7,723,748	0.02%
Library Fund	687,677	685,188	680,011	680,022	0.00%
Debt Service Fund	1,860,975	2,039,358	2,340,084	2,331,921	-0.35%
Capital Fund	<u>339,628</u>	<u>294,219</u>	<u>208,716</u>	<u>331,605</u>	58.88%
Total Tax Levy	<u>\$ 10,617,045</u>	<u>\$ 10,762,595</u>	<u>\$ 10,950,991</u>	<u>\$ 11,067,296</u>	1.06%
Municipal Property Tax Rate	<u>\$ 5.42</u>	<u>\$ 5.37</u>	<u>\$ 5.42</u>	<u>\$ 5.43</u>	

Dated this 25th day of October, 2017

Jen Amerell
Finance Director / Clerk

Levy Funds Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	\$ 7,728,765	\$ 7,743,830	\$ 7,722,180	\$ 7,722,180	\$ 7,722,180	\$ 7,723,748	0.02%
Library Special Revenue Fund	687,677	685,188	680,011	680,011	680,011	680,022	0.00%
Debt Service Fund	1,860,975	2,039,358	2,340,084	2,340,084	2,340,084	2,331,921	-0.35%
Capital Fund	339,628	294,219	208,716	208,716	208,716	331,605	58.88%
Total Property Tax Revenue	<u>10,617,045</u>	<u>10,762,595</u>	<u>10,950,991</u>	<u>10,950,991</u>	<u>10,950,991</u>	<u>11,067,296</u>	1.06%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	331,262	328,537	330,000	39,921	338,171	328,952	-0.32%
Intergovernmental Revenue	1,682,485	1,577,030	1,580,888	1,152,432	1,539,736	1,535,308	-2.88%
Licenses & Permits	529,144	506,703	458,650	334,627	464,095	461,650	0.65%
Fines, Fees, & Penalties	381,244	346,588	369,500	230,982	351,343	359,750	-2.64%
Public Charges for Services	47,747	38,183	78,400	20,057	62,750	62,750	-19.96%
Miscellaneous Revenues	397,777	553,357	447,243	239,633	500,913	506,118	13.16%
Other Financing Sources	<u>3,157,954</u>	<u>1,975,731</u>	<u>610,768</u>	<u>8,392,268</u>	<u>8,392,268</u>	<u>574,763</u>	-5.90%
Total Non-Property Tax Revenue	<u>6,527,613</u>	<u>5,326,129</u>	<u>3,875,449</u>	<u>10,409,920</u>	<u>11,649,276</u>	<u>3,829,291</u>	-1.19%
Total Revenue	<u>\$ 17,144,658</u>	<u>\$ 16,088,724</u>	<u>\$ 14,826,440</u>	<u>\$ 21,360,911</u>	<u>\$ 22,600,267</u>	<u>\$ 14,896,587</u>	0.47%

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
General Government	\$ 1,498,528	\$ 1,488,621	\$ 1,499,578	\$ 930,840	\$ 1,453,493	\$ 1,533,322	2.25%
Public Safety	5,558,181	5,627,018	5,735,338	3,937,348	5,728,617	5,784,276	0.85%
Public Works	2,341,823	2,936,048	2,926,282	1,557,641	2,819,587	2,882,240	-1.51%
Health Department	178,742	183,282	188,717	125,994	184,083	193,300	2.43%
Contingency & Transfers	366,013	210,786	184,424	1,443	174,424	126,000	-31.68%
Capital Fund	223,261	279,428	208,716	202,905	214,727	331,605	58.88%
Total General & Capital Fund Expenditures	<u>10,166,548</u>	<u>10,725,183</u>	<u>10,743,055</u>	<u>6,756,171</u>	<u>10,574,932</u>	<u>10,850,743</u>	1.00%
Library Special Revenue Fund	778,200	786,184	790,961	517,598	782,119	794,181	0.41%
Debt Service Fund	5,512,506	4,373,797	3,292,424	6,438,849	9,475,785	3,251,663	-1.24%
Total Expenditures	<u>\$ 16,457,254</u>	<u>\$ 15,885,164</u>	<u>\$ 14,826,440</u>	<u>\$ 13,712,618</u>	<u>\$ 20,832,836</u>	<u>\$ 14,896,587</u>	0.47%
Municipal Property Tax Rates	<u>\$ 5.42</u>	<u>\$ 5.37</u>	<u>\$ 5.42</u>			<u>\$ 5.43</u>	0.18%

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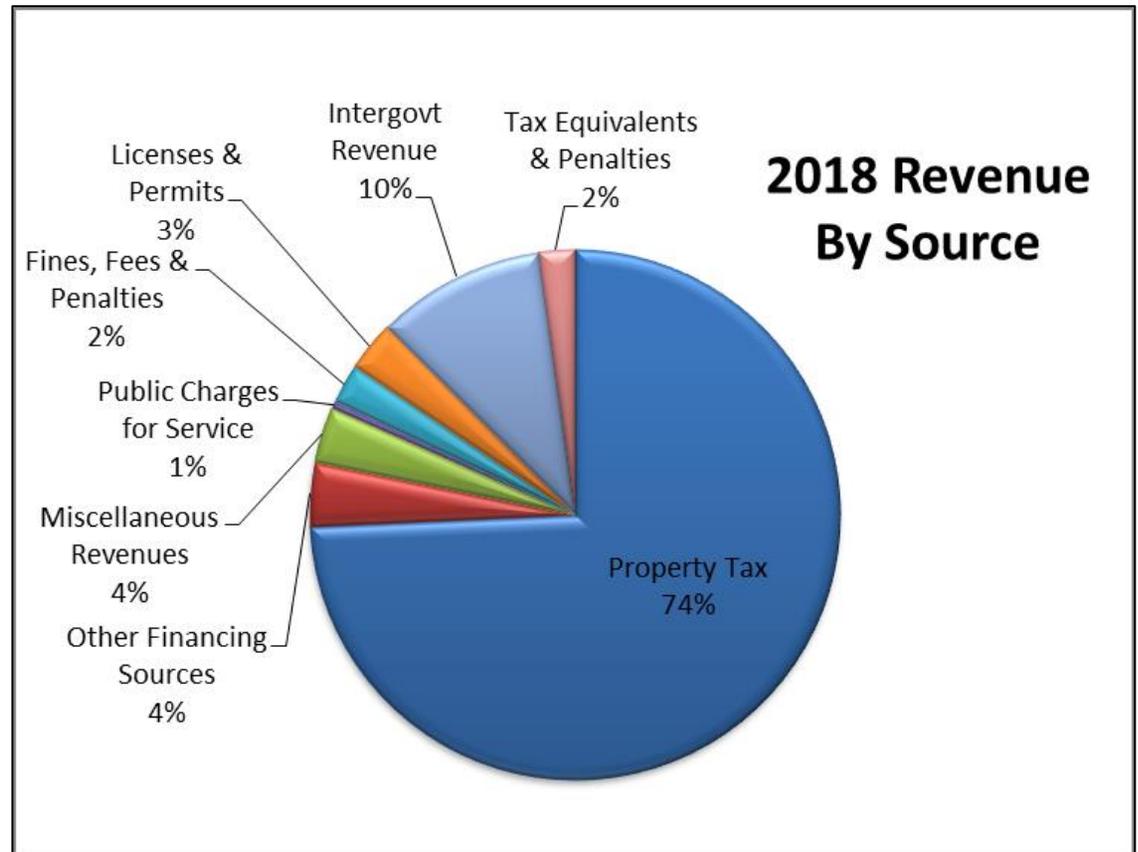


Revenue Overview

The 2018 budgeted revenues total \$14,896,587 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund, Library Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 74%, of the Village's revenue.

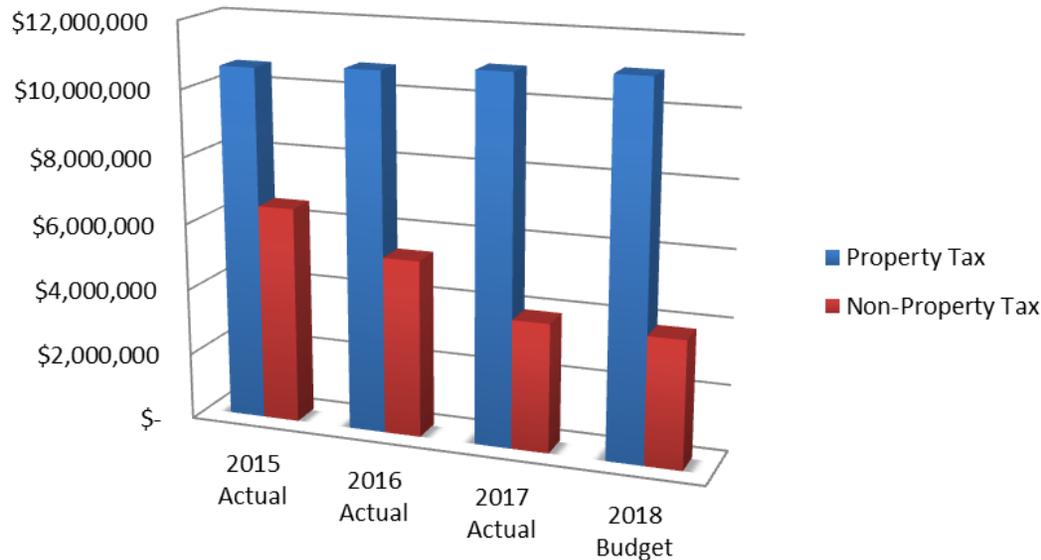
The other 26% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 4% of the 2017 revenues;
- Miscellaneous Revenues, which comprise of 4% of revenue, includes cable TV franchise fees, lease payments, building rent, etc.
- Public Charges for Services, includes copies, Library room rental and special pick-ups. This accounts for 1% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations, Library fines, and municipal court costs. This comprises 2% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, special event permits, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue, Transportation Aids, and grants. This makes up 10% of 2017 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.





**Total Revenue
2015-2018**



Looking at the past three years, revenues have remained constant. The 2018 total budgeted revenues experienced;

- 13.11% decrease compared to 2015 actual;
- 7.41% decrease as compared to 2016 actual;
- .47% increase as compared to 2017 budget.

Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors.

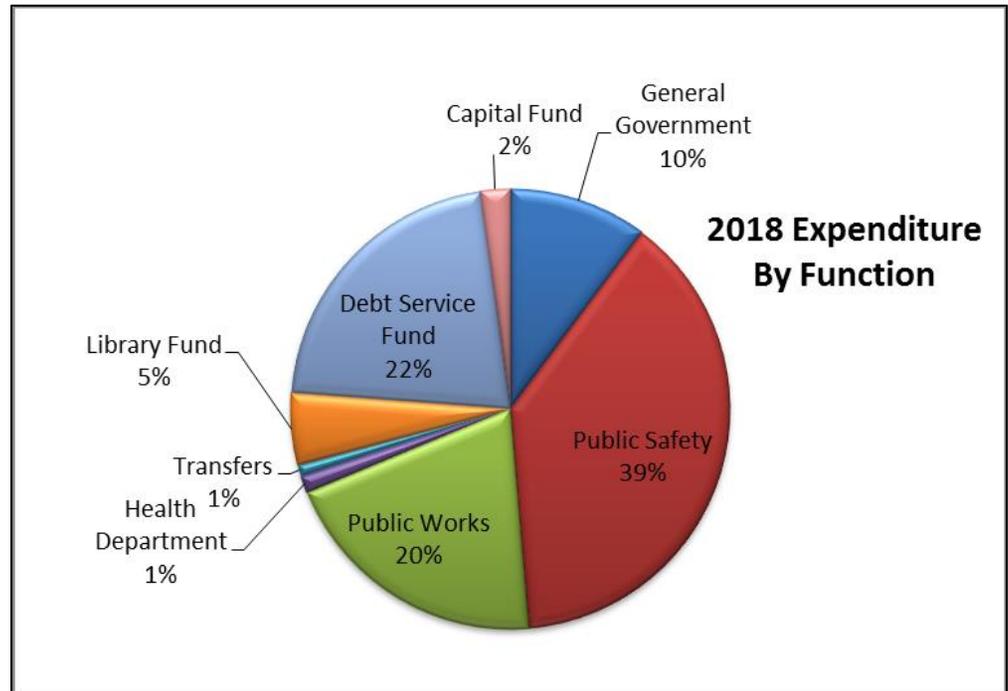
EXECUTIVE SUMMARY



Expenditure Overview

The 2018 budgeted expenditures total \$14,896,587 and include the General Fund, Capital Fund, Library Fund and Debt Service Fund. The expenditures are broken down as follows:

- Public Safety, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 39% of the total Village expenditures.
- General Government, which accounts for 10% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Fund includes capital purchases over \$10,000, is 2% of the 2018 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 22% of expenditures.
- Contingency is a reserve fund including interfund transfers and is budgeted at 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Whitefish Bay Public Library, are 5% of total expenditures.
- The Health Department, which includes wages and benefits for full time and part time health aides, is 1% of expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 20% of the 2018 budgeted expenditures.



EXECUTIVE SUMMARY



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2015 – 2018.

An annual comparison shows the 2018 General Fund expenditures;

- Increased 5.79% as compared to 2015 Actual;
- Increased .70% as compared to 2016 Actual;
- Decreased .14% as compared to 2017 Budget.

2018 Library Fund expenditures:

- Increased 2.05% as compared to 2015 Actual;
- Increased 1.02% as compared to 2016 Actual;
- Increased .41% as compared to 2017 Budget.

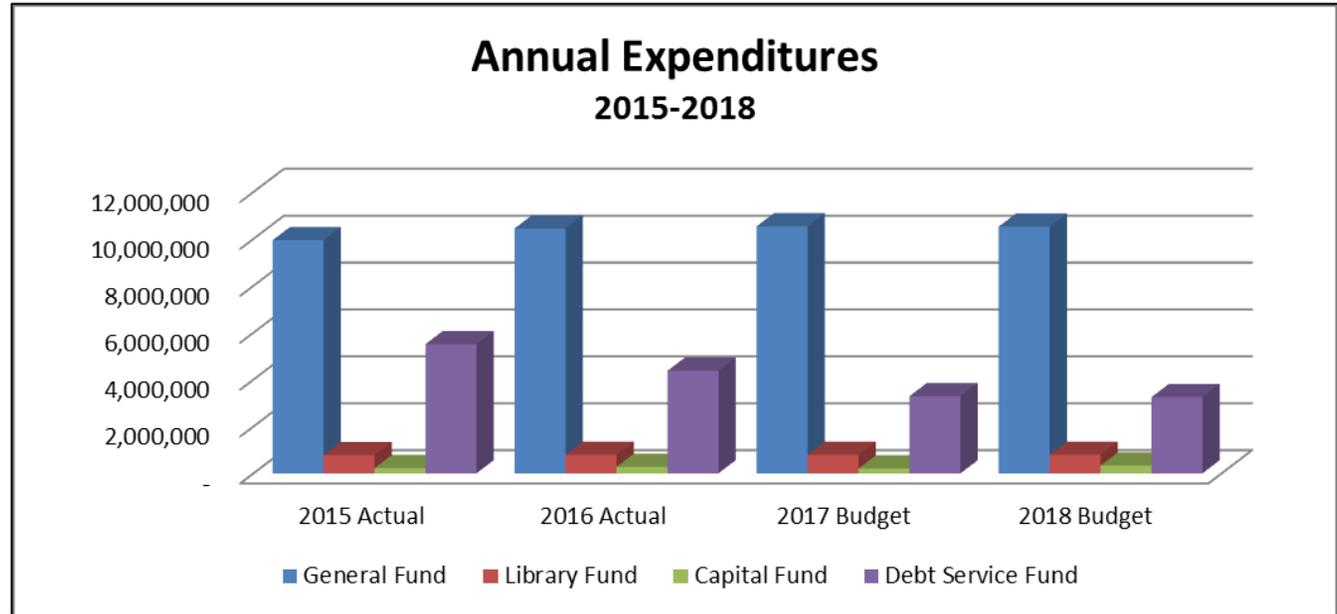
2018 Capital Fund expenditures;

- Increased 48.53% as compared to 2015 Actual;
- Increased 18.67% as compared to 2016 Actual;
- Increased 58.88% as compared to 2017 Budget.

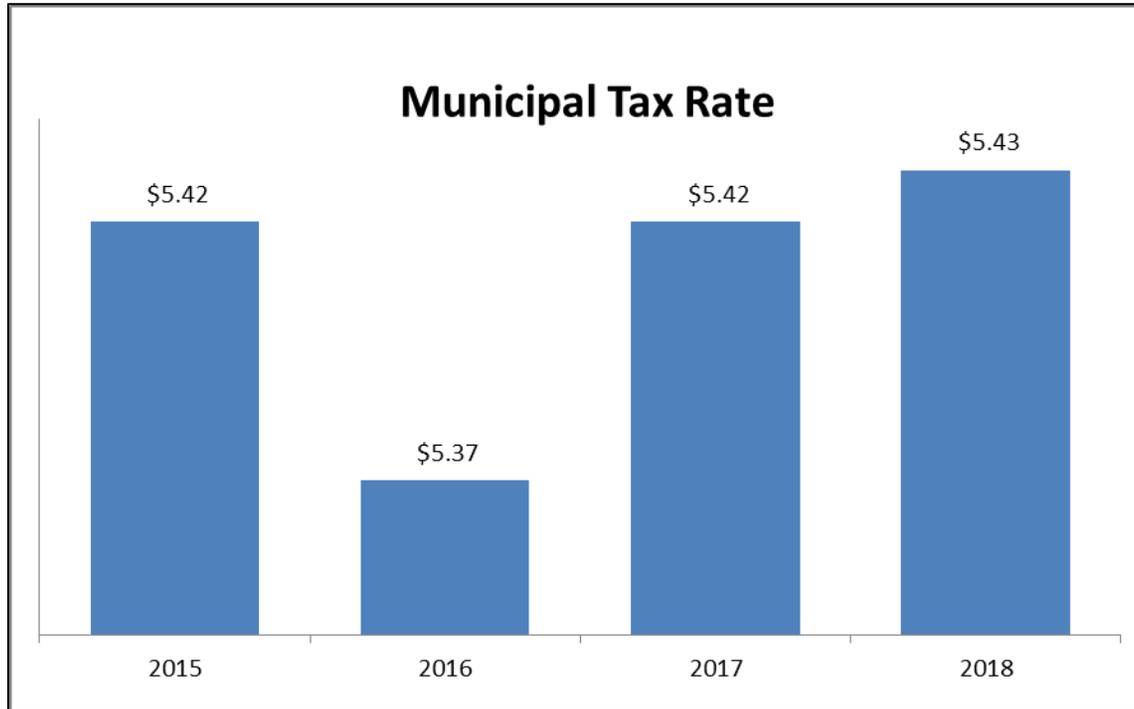
2018 Debt Service Fund expenditures;

- Decreased 41.01% as compared to 2015 Actual;
- Decreased 25.66% as compared to 2016 Actual;
- Decreased 1.24% as compared to 2017 Budget.

It is important to note that capital expenditures vary year-to-year based on the needs of the Village, and larger purchases may be funded in multiple years.



MUNICIPAL TAX RATE COMPARISON



The 2018 Municipal Tax Rate is \$5.43 per \$1,000 of assessed value. The average assessed value in the Village is \$400,000. The tax rate has fluctuated within \$.06 in past four years primarily due to changes in assessed values and debt service requirements. A tax rate of \$5.43 equates to property taxes for municipal services of \$2,168 for a property with an assessed value of \$400,000.

FIVE YEAR FISCAL AND INFRASTRUCTURE STRATEGY



Periodically it is important to step back from specific decisions that are made and to develop an overall strategy. In order to develop a fiscal strategy, both operating and infrastructure / capital needs must be addressed. The Village Board has adopted a “market basket” approach to evaluate the annual budget; and to set new goals and funding levels for the next five years. The “market basket” includes property taxes and utility fees for water, sewer and stormwater. Fiscal planning and infrastructure planning must be conducted simultaneously and step by step to develop a strategy.

The five year adopted fiscal and infrastructure investment strategy provides for the following targets:

- 1) Annual infrastructure investments thru debt of \$4,000,000
- 2) An annual average market basket impact of 2.5% for operating and debt service costs combined

Furthermore, the five year infrastructure investments would be targeted at:

	Annual Investment	Five Year Investment
General Fund, including Stormwater		
Stormwater	\$ 350,000	\$ 1,750,000
Sidewalk Rehabilitation	\$ 100,000	\$ 500,000
Mill and Overlay	\$ 750,000	\$ 3,750,000
Roadway and Alley Reconstruction	\$ 1,550,000	\$ 7,750,000
Buildings, Parks, Street Lighting	\$ 250,000	\$ 1,250,000
Total General Fund, including Stormwater	\$ 3,000,000	\$ 15,000,000
Water Utility Fund	\$ 250,000	\$ 1,250,000
Sewer Utility Fund	\$ 750,000	\$ 3,750,000
Total Investments	<u>\$ 4,000,000</u>	<u>\$ 20,000,000</u>

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs, excluding salaries and benefits. The charts below outline which funds each department appropriates costs to.

Governmental Fund Types

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

Proprietary Funds

These funds are used to account for activities funded primarily through user charges. The basis of accounting used for budgeting these funds is accrual basis; however non-accrual items are shown for cash projection purposes. The focus of accrual accounting is mainly upon the determination of net income and the maintenance of capital. Therefore, included within these funds are all the assets and liabilities associated with the fund's operations. Revenues are recognized under the accrual basis of accounting when earned and expenses are recorded as soon as they result in liabilities for benefits received.

Major and Non-major Funds

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

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

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



The Village reports the following major governmental funds:

General Fund – accounts for the Village’s primary activities. It is used to account for all financial resources except those required to be accounted for in another fund

Debt Service Fund – used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs

Capital Projects Fund – Borrowed Money Fund – accounts for bond proceeds to be used for the acquisition of equipment or construction of major capital facilities or infrastructure (other than those financed by Proprietary Funds).

The Village reports the following proprietary funds

Enterprise Funds – used to account for operations a) that are financed and operated in a manner similar to private business – where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis by financed or recovered primarily through user charges, or b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes. The Village reports the following major and non-major enterprise funds:

- Water Utility (Major Fund) – accounts for the operations and capital activity of the water system
- Sewer Utility (Major Fund) – accounts for the operations and capital activity of the sewer system
- Stormwater Utility (Major Fund) – accounts for the operations and capital activity of the stormwater system
- Parking Utility (Non-major Fund) – accounts for the operations of the public parking facilities available in the Village

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



The Village reports the following non-major governmental funds:

Special Revenue Funds – used to account for and report the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes.

- Library Fund

Capital Projects Funds – used to account for and report financial resources to be used for the acquisition of equipment or construction of major capital facilities or infrastructure (other than those financed by Proprietary Funds).

- Capital Fund
- TIF #1 Fund
- TIF #2 Fund
- Special Assessments Fund

Budgetary Basis of Accounting

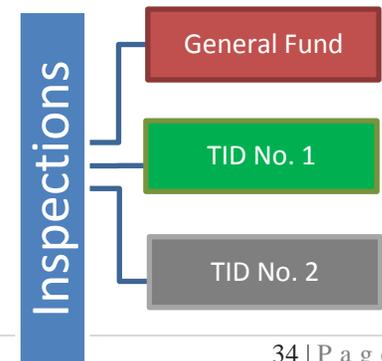
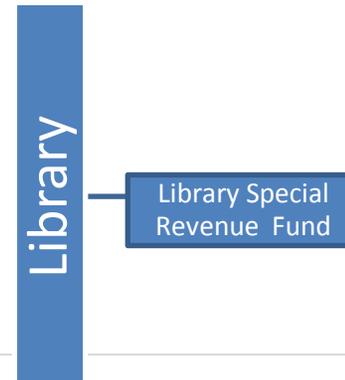
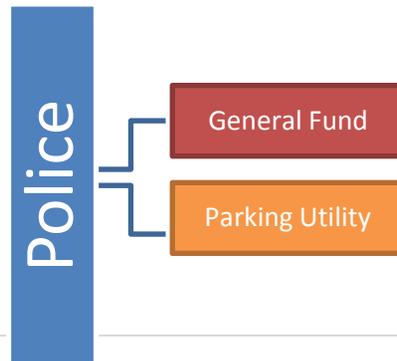
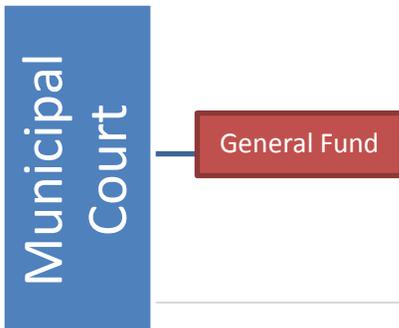
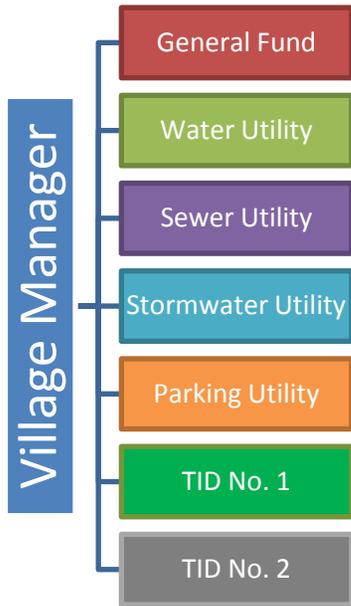
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

The previous page summarizes the Village's fund structure including which are considered to be major for financial reporting purposes. This budget document continues to report all funds of the Village individually, regardless if they are classified as major or non-major. The budget document is organized by fund and then by each department within each fund, if applicable.

DEPARTMENT AND FUND RELATIONSHIP



The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs, excluding salaries and benefits. The charts below outline which funds each major department appropriates costs to.



GENERAL FUND



The General Fund is the primary operating budget of the Village. The General Fund accounts for the financial resources of the Village which are not accounted for in any other fund. Principal revenue sources are property taxes, state shared revenue and transportation aids, licenses, and permits. 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 and fire and rescue services (public safety), the maintenance and upkeep of infrastructure and Village property within the Village (public works), the general health and welfare of our residents (health), as well as providing a sense of community.

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 Detailed Revenues Budget – provides revenue by line item for each major revenue source
3. General Fund Expenditures by Department – shows the detailed expenditures for each department in the General Fund

The beginning of each department budget includes a department description, narrative of the services provided by the department, employee payroll and benefits, and any significant changes affecting the specific department budget.

General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax Revenue:							
General Fund	\$ 7,728,765	\$ 7,743,830	\$ 7,722,180	\$ 7,722,180	\$ 7,722,180	\$ 7,723,748	0.02%
Total Property Tax Revenue	<u>7,728,765</u>	<u>7,743,830</u>	<u>7,722,180</u>	<u>7,722,180</u>	<u>7,722,180</u>	<u>7,723,748</u>	0.02%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	331,262	328,537	330,000	39,921	338,171	328,952	-0.32%
Intergovernmental Revenue	1,290,728	1,186,167	1,180,316	773,064	1,138,607	1,127,470	-4.48%
Licenses & Permits	529,144	506,703	458,650	334,627	464,095	461,650	0.65%
Fines, Fees, & Penalties	337,496	306,672	326,300	204,766	309,500	317,500	-2.70%
Public Charges for Services	31,774	22,530	60,650	9,834	45,000	45,500	-24.98%
Miscellaneous Revenues	395,569	546,526	446,243	238,669	499,113	504,318	13.01%
Other Financing Sources	4,455	12,083	10,000	45,430	45,430	10,000	0.00%
Total Non-Property Tax Revenue:	<u>2,920,428</u>	<u>2,909,218</u>	<u>2,812,159</u>	<u>1,646,311</u>	<u>2,839,916</u>	<u>2,795,390</u>	-0.60%
Total Revenue	<u>\$ 10,649,193</u>	<u>\$ 10,653,048</u>	<u>\$ 10,534,339</u>	<u>\$ 9,368,491</u>	<u>\$ 10,562,096</u>	<u>\$ 10,519,138</u>	-0.14%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Board	\$ 33,450	\$ 31,512	\$ 32,834	\$ 17,732	\$ 32,834	\$ 33,089	0.78%
Village Manager	123,155	131,077	168,015	91,062	180,830	166,692	-0.79%
Finance Director/Clerk	165,144	188,734	184,112	121,984	187,061	185,321	0.66%
Elections	8,011	44,504	19,534	12,016	12,016	35,558	82.03%
Village Hall	189,094	87,602	103,675	49,583	91,270	98,500	-4.99%
Facilities Management	198,100	156,326	173,705	106,136	172,827	171,275	-1.40%
Assessor	46,942	48,562	49,000	25,597	49,000	49,000	0.00%
Court	184,842	162,805	151,637	86,468	132,231	152,709	0.71%
Legal	107,610	111,951	90,000	45,221	80,000	92,500	2.78%
Public Safety Commission	2,402,575	2,426,882	2,460,036	1,846,333	2,461,342	2,534,665	3.03%
Police Department	3,155,606	3,200,136	3,275,302	2,091,015	3,267,275	3,249,611	-0.78%
Health Department	178,742	183,282	188,717	125,994	184,083	193,300	2.43%
Public Works/Engineering	2,341,823	2,936,048	2,926,282	1,557,641	2,819,587	2,882,240	-1.51%
Inspection	221,988	262,462	280,226	176,293	276,322	285,905	2.03%
Contingency & Transfers	366,013	210,786	184,424	1,443	174,424	126,000	-31.68%
Insurance	150,976	183,504	163,110	121,954	157,873	153,851	-5.68%
Technology & Contracted Services	69,216	79,582	83,730	76,794	81,229	108,922	30.09%
Total General Fund Expenditures	\$ 9,943,287	\$ 10,445,755	\$ 10,534,339	\$ 6,553,266	\$ 10,360,205	\$ 10,519,138	-0.14%
Beginning Fund Balance	\$ 5,332,663	\$ 6,038,569	\$ 6,246,560		\$ 6,246,560	\$ 6,448,451	
Annual Income / (Loss)	705,906	207,991	-		201,891	-	
Transfer from / (to) other funds	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 6,038,569	\$ 6,246,560	\$ 6,246,560		\$ 6,448,451	\$ 6,448,451	

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General Fund

Detailed Revenues

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes & Special Assessments								
41100	General Property Taxes	\$ 7,728,765	\$ 7,743,830	\$ 7,722,180	\$ 7,722,180	\$ 7,722,180	\$ 7,723,748	0.02%
41310	Water Utility Tax Equivalent	285,042	282,360	285,000	-	285,000	282,360	-0.93%
41311	Parking Utility Tax Equivalent	12,539	12,592	12,500	-	12,500	12,592	0.74%
41800	Delinquent Penalties/Interest	30,978	30,328	30,000	33,671	33,671	30,000	0.00%
42003	Special Assessment Letters	2,703	3,257	2,500	6,250	7,000	4,000	60.00%
Total Taxes & Special Assessment Letters		<u>8,060,027</u>	<u>8,072,367</u>	<u>8,052,180</u>	<u>7,762,101</u>	<u>8,060,351</u>	<u>8,052,700</u>	0.01%
Intergovernmental Revenue								
43410	State Shared Revenue	256,422	219,114	209,916	60,249	209,916	198,039	-5.66%
43430	Tax Exempt Computer Aid	1,032	3,487	3,400	960	960	1,200	-64.71%
43521	Law Enforcement Improvement Grants	5,577	13,947	6,000	7,620	10,000	10,000	66.67%
43531	State Transportation Aid	916,447	889,096	900,000	640,486	853,982	853,982	-5.11%
43545	Recycling Grants	63,963	60,523	60,500	63,749	63,749	63,749	5.37%
43792	Misc. Grants	47,287	-	500	-	-	500	0.00%
Total Intergovernmental Revenue		<u>1,290,728</u>	<u>1,186,167</u>	<u>1,180,316</u>	<u>773,064</u>	<u>1,138,607</u>	<u>1,127,470</u>	-4.48%
Licenses & Permits								
44101	Animal Licenses	5,116	5,650	5,500	2,297	5,500	5,500	0.00%
44106	Beverage/Bartender	4,885	6,595	6,000	6,995	6,995	6,500	8.33%
44108	Misc. Licenses	50	50	150	-	150	150	0.00%
Total Licenses		<u>10,051</u>	<u>12,295</u>	<u>11,650</u>	<u>9,292</u>	<u>12,645</u>	<u>12,150</u>	4.29%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Licenses & Permits (cont.)								
44300	Building/Business Permits	\$ 404,407	\$ 375,889	\$ 350,000	\$ 237,407	\$ 350,000	\$ 350,000	0.00%
44304	Dumpster/POD	12,268	11,920	9,000	10,125	10,500	10,500	16.67%
44305	Special Events	6,986	2,008	2,500	4,106	4,200	2,500	0.00%
44307	Overnight Parking	56,767	64,562	53,000	36,902	50,000	50,000	-5.66%
44308	Board of Appeals	6,875	6,000	7,500	5,000	6,750	6,500	-13.33%
44309	Misc. Permits	31,790	34,029	25,000	31,795	30,000	30,000	20.00%
	Total Permits	<u>519,093</u>	<u>494,408</u>	<u>447,000</u>	<u>325,335</u>	<u>451,450</u>	<u>449,500</u>	0.56%
Total Licenses & Permits		<u>529,144</u>	<u>506,703</u>	<u>458,650</u>	<u>334,627</u>	<u>464,095</u>	<u>461,650</u>	0.65%
Fines, Fees, and Penalties								
45100	Court Costs	58,989	44,431	52,000	29,720	45,000	50,000	-3.85%
45101	Court Fines/Ordinance Violations	90,775	76,695	92,000	51,602	78,000	85,000	-7.61%
45102	Restitution/Damage	632	-	500	-	500	500	0.00%
45103	Parking Citations	176,618	179,899	170,000	120,178	180,000	175,000	2.94%
45105	False Alarm Fees	5,100	4,050	5,000	2,550	4,000	4,500	-10.00%
45107	Police - Misc.	894	1,197	1,200	629	1,000	1,000	-16.67%
45211	Returned Check Fee	420	400	600	50	500	500	-16.67%
45223	Damage Reimbursements	4,068	-	5,000	37	500	1,000	-80.00%
Total Fines, Fees and Penalties		<u>337,496</u>	<u>306,672</u>	<u>326,300</u>	<u>204,766</u>	<u>309,500</u>	<u>317,500</u>	-2.70%
Public Charges for Services								
45108	Open Records Requests	2,538	2,667	2,000	949	1,500	2,000	0.00%
46321	Street Lighting	5,500	5,259	5,500	-	5,500	5,500	0.00%
46420	Garbage & Recycling Special Pickups	12,060	13,845	13,000	8,885	13,000	13,000	0.00%
46742	Rental of Historical Room	385	390	-	-	-	-	0.00%
46750	TIF Administration	11,088	-	40,000	-	25,000	25,000	-37.50%
Total Public Charges for Services		<u>31,774</u>	<u>22,530</u>	<u>60,650</u>	<u>9,834</u>	<u>45,000</u>	<u>45,500</u>	-24.98%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Miscellaneous Revenue								
48110	Investment Income	(43,586)	120,501	25,000	27,509	65,000	65,000	160.00%
48200	Lydell Building - Lease Payments	23,020	23,086	25,252	15,648	23,592	23,906	-5.33%
48202	Building Rental - NSFD	70,860	70,861	70,861	36,156	70,861	72,278	2.00%
48203	Cable TV Franchise Fees	214,431	191,030	214,000	101,596	200,000	200,000	-6.54%
48307	Recycling Material Rebate	9,145	8,494	10,000	9,706	12,000	12,000	20.00%
48309	Scrap, Oil, Paper Sales	-	1,596	2,000	629	1,500	2,000	0.00%
48440	Services/3rd-party reimbursements	51,669	44,555	29,500	40,196	40,196	42,000	42.37%
48441	Workers' Compensation Refunds	4,140	1,872	2,000	-	1,500	2,000	0.00%
48500	Village Donations/Contributions	15,000	15,000	15,000	-	15,000	15,000	0.00%
48900	Insurance Dividend	47,198	61,464	47,630	-	61,464	62,634	31.50%
48901	Miscellaneous Revenue	<u>3,692</u>	<u>8,067</u>	<u>5,000</u>	<u>7,229</u>	<u>8,000</u>	<u>7,500</u>	50.00%
Total Miscellaneous Revenue		<u>395,569</u>	<u>546,526</u>	<u>446,243</u>	<u>238,669</u>	<u>499,113</u>	<u>504,318</u>	13.01%
Other Financing Sources								
49400	Sale of Village Equipment	4,455	12,083	10,000	45,430	45,430	10,000	0.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	0.00%
Total Other Financing Sources		<u>4,455</u>	<u>12,083</u>	<u>10,000</u>	<u>45,430</u>	<u>45,430</u>	<u>10,000</u>	0.00%
Total General Fund Revenue		<u>\$ 10,649,193</u>	<u>\$ 10,653,048</u>	<u>\$ 10,534,339</u>	<u>\$ 9,368,491</u>	<u>\$ 10,562,096</u>	<u>\$ 10,519,138</u>	-0.14%

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GENERAL FUND: VILLAGE BOARD



Department Description

The Village Board of Trustees is an elected body, made up of one elected Village President, and six elected Village Trustees. Each Trustee is elected to serve a three year term. Trustees are elected at-large and are non-partisan. Each year, two seats on the Board are up for re-election. Every three years, the Village President's seat is up for re-election.

The Board is responsible for appointing the Village Manager, who serves as the Chief Administrative Officer for the Village and oversees the day-to-day operations. To assist and provide recommendations to the Board, citizens are appointed to serve on various standing committees, boards, and commissions of the Board.

Services

- Adopt the annual budget, levy taxes, and appropriate funds for the operation of the Village;
- Adopt policies for Village operations;
- Adopt ordinances and resolutions;
- Appoint and evaluate the performance of the Village Manager;
- Approve contracts for Village services and products;
- Appoint board, commissions and committee members;
- Chair and serve on Village committees.

General Fund Expenditures Village Board

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Board								
51000-105	Board Salaries	\$ 4,200	\$ 4,200	\$ 4,800	\$ 2,100	\$ 4,800	\$ 4,800	0.00%
51000-150	FICA Tax	321	321	367	161	367	367	0.05%
51000-190	Travel/Training/Meetings	-	116	500	19	500	500	0.00%
51000-191	Membership Dues	7,104	7,110	7,167	7,202	7,167	7,422	3.56%
51000-193	Employee Events	1,928	1,170	2,000	-	2,000	2,000	0.00%
51000-301	Printing/Publishing/Advertising	262	476	-	-	-	-	0.00%
51000-770	Special Events	15,547	18,036	17,000	7,500	17,000	17,000	0.00%
51000-771	Historic Preservation Commission	4,088	83	1,000	750	1,000	1,000	0.00%
Total Village Board		<u>33,450</u>	<u>31,512</u>	<u>32,834</u>	<u>17,732</u>	<u>32,834</u>	<u>33,089</u>	0.78%

2018 Budget

Expenditure Detail - Village Board

01-51000 Village Board

105 - Board Salaries

President annual salary	1,200
Trustee annual salaries @ \$600	<u>3,600</u>
Total	4,800

770 - Special Events

July 4th fireworks (reimbursed)	15,000
Boards and Commissions Event	<u>2,000</u>
Total	17,000

193 - Employee Recognition

Holiday appreciation lunch	1,000
Retirement/new hire recognition	<u>1,000</u>
Total	2,000

190 - Travel/Training/Meetings

League of WI Municipalities Attendance	250
ICC Travel/Meetings	<u>250</u>
Total	500

191 - Membership Dues

Membership to League of WI Municipalities	6,092
V.A.L.U.E.	50
Membership to Intergovernmental Cooperation Council	500
Constant Contact	<u>780</u>
Total	7,422

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GENERAL FUND: VILLAGE MANAGER



Department Description

The Village Manager is responsible for the coordination and oversight of the day-to-day Village operations, consistent with the policies established by the Village Board. The Village Manager facilitates the execution of the Village's programs and initiatives in the most efficient, responsive, and fiscally responsible manner possible. Additionally, the Village Manager is responsible for providing recommendations to the Village Board necessary to adopt appropriate policy, provide leadership, and establish and organizational system to achieve goals and initiatives.

Services

- Direct the preparation of the annual budget and capital improvement plan;
- Responsible for all general operations of the Village;
- Conducts annual evaluation of department heads;
- Carries out policy directives of the Village Board;
- Conducts regular staff meetings and coordinates training opportunities for staff;
- Represents the Village in intergovernmental matters at the federal, state, and county, and local level;
- Advises the Village Board on present and future policy, financial, and personnel needs.

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: VILLAGE MANAGER



2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, the budget includes two employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 1 covered by Family plan
- 1 opt-out of coverage

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

GENERAL FUND: VILLAGE MANAGER



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Village Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Intern	0.38	0.38	-	-
Total	2.38	2.38	2.00	2.00

Position	Employee FTE - Allocation to Utilities			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Village Manager	50%	50%	50%	50%
Water Utility	10%	10%	10%	15%
Sewer Utility	20%	20%	20%	20%
Stormwater Utility	20%	20%	20%	15%
Assistant Village Manager	70%	70%	70%	70%
Water Utility	-	-	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Parking Utility	10%	10%	-	-
Intern	70%	70%	-	-
Sewer Utility	10%	10%	-	-
Stormwater Utility	10%	10%	-	-
Parking Utility	10%	10%	-	-

GENERAL FUND: VILLAGE MANAGER



General Fund Expenditures Village Manager

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Manager								
52000-100	Salary & Wages	\$ 98,690	\$ 95,483	\$ 104,904	\$ 65,183	\$ 123,935	\$ 102,923	-1.89%
52000-150	FICA Tax	6,804	7,135	8,025	4,633	9,481	7,874	-1.88%
52000-160	Health Insurance Premium	4,397	-	11,435	-	6,500	14,886	30.18%
52000-161	Health Insurance Co-Pay	-	-	350	-	350	280	-20.00%
52000-170	Retirement Contribution	2,769	2,831	7,133	2,246	4,436	6,896	-3.32%
52000-180	Group Life Insurance Premium	34	39	50	24	40	86	72.00%
52000-181	Disability Insurance Premium	-	-	30	-	-	72	140.00%
52000-190	Travel/Training/Meetings	1,160	1,942	2,000	1,791	2,000	3,000	50.00%
52000-191	Membership Dues	180	493	1,400	100	1,400	1,400	0.00%
52000-194	Personnel Related Expenses	179	2,966	1,000	76	1,000	1,000	0.00%
52000-200	Professional/Consulting Fees	8,593	19,500	31,688	17,009	31,688	28,275	-10.77%
52000-301	Printing/Publishing/Advertising	349	688	-	-	-	-	0.00%
Total Village Manager		<u>123,155</u>	<u>131,077</u>	<u>168,015</u>	<u>91,062</u>	<u>180,830</u>	<u>166,692</u>	-0.79%

2018 Budget

Expenditure Detail - Village Manager

01-52000 Village Manager

190 - Travel/Training/Meetings

Travel expenses for meetings/trainings	750
Conferences - ICMA, MAMEA, WCMA, WPERLA, CVMIC	1,750
Training costs - ICMA, MAMEA, WCMA, etc.	<u>500</u>
Total	3,000

191 - Professional Dues

ICMA (Village Manager & Asst. Manager)	880
WCMA (Village Manager & Asst. Manager)	250
WPERLA, MAMEA, WAM-CAM (Asst. Manager)	<u>270</u>
Total	1,400

200 - Professional/Consulting Fees

Communications Specialist (65% General Fund)	<u>28,275</u>
Total	28,275

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GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



Department Description

The Finance Director/Clerk is responsible for insuring the fiscal integrity of the Village through the maintenance of all financial records, collections, investments, and distribution of funds. The Finance/Clerk department is also responsible for the maintenance and disbursement of payroll records, issuance of permits and licenses, creation and maintenance of minutes of Village boards and commissions, resolutions and ordinances, open records management, the production and collection of real estate tax and property assessment rolls, and the issuance and collection of utility bills.

Services

- Cash management and investment of Village funds;
- Oversight of all financial transactions and processes, ensuring compliance with federal, state, and local regulations;
- Coordination of the Village's annual budget process, monitoring budget on a continual basis;
- Preparation of the Village's financial statements;
- Preparation and distribution of utility bills;
- Financial transaction processing: utility billing, cash receipt posting, accounts payable check printing, and payroll processing;
- Generate tax bills;
- Act as Custodian of Records, and respond to Open Records Requests;
- Benefit administration and human resource.

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there are four employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 1 covered by Family plan
- 1 covered by Single plan
- 1 opt-out of coverage
- PT employees do not receive health insurance benefits

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Flex Benefit & Deductible Administration: Costs and fees associated with the administration with the Village's Flexible Benefit and Deductible plan.

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Finance Director / Clerk	1.00	1.00	1.00	1.00
Assistant Finance Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Office Assistant	0.63	0.63	0.75	0.75
Total	3.63	3.63	3.75	3.75

Position	Employee FTE - Allocation to Utilities			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Finance Director / Clerk	50%	50%	50%	50%
Water Utility	15%	15%	15%	15%
Sewer Utility	15%	15%	15%	15%
Stormwater Utility	15%	15%	15%	15%
Parking Utility	5%	5%	5%	5%
Assistant Finance Clerk	25%	25%	25%	25%
Water Utility	25%	25%	25%	25%
Sewer Utility	25%	25%	25%	25%
Stormwater Utility	25%	25%	25%	25%
Deputy Clerk	80%	80%	80%	80%
Water Utility	5%	5%	5%	5%
Sewer Utility	5%	5%	5%	5%
Stormwater Utility	5%	5%	5%	5%
Parking Utility	5%	5%	5%	5%
Office Assistant	40%	40%	40%	40%
Water Utility	20%	20%	20%	20%
Sewer Utility	20%	20%	20%	20%
Stormwater Utility	20%	20%	20%	20%

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



General Fund Expenditures Finance/Clerk Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Finance/Clerk								
53000-100	Salary & Wages	\$ 99,954	\$ 112,590	\$ 109,612	\$ 73,333	\$ 110,000	\$ 114,028	4.03%
53000-150	FICA Tax	7,473	7,862	8,385	5,477	8,415	8,723	4.03%
53000-155	Flex Account Admin Fee	1,293	2,037	1,550	1,560	2,080	3,000	93.55% (1)
53000-156	Health Co-Pay Admin Fee	4,146	4,372	4,835	2,806	4,835	-	-100.00% (2)
53000-160	Health Insurance Premium	14,846	17,336	16,695	10,550	15,924	17,078	2.29%
53000-161	Health Insurance Co-Pay	1,744	2,647	630	743	1,115	360	-42.86%
53000-170	Retirement Contribution	6,715	6,625	7,454	4,954	7,480	7,640	2.50%
53000-180	Group Life Insurance Premium	105	83	99	62	99	122	23.23%
53000-181	Disability Insurance Premium	-	-	82	-	-	100	21.95%
53000-190	Travel/Training/Meetings	2,072	1,593	3,000	1,224	1,500	3,000	0.00%
53000-191	Professional Dues	862	1,000	1,150	784	1,150	1,150	0.00%
53000-246	Software Support	8,247	8,421	12,120	8,479	11,479	10,620	-12.38%
53000-301	Printing/Publishing/Advertising	6,403	8,318	12,800	366	7,000	12,000	-6.25%
53000-310	Computer/Equipment Maintenance	-	626	1,000	-	500	500	-50.00%
53000-761	Bank Service Fees	4,146	9,782	1,200	7,885	11,285	2,500	108.33% (3)
53000-762	Investment Service Fees	7,138	5,442	3,500	3,761	4,200	4,500	28.57%
Total Finance Director/Clerk		<u>165,144</u>	<u>188,734</u>	<u>184,112</u>	<u>121,984</u>	<u>187,061</u>	<u>185,321</u>	0.66%

Significant Variances Explanation:

- (1) With the elimination of Co-Pay reimbursement, it is expected that Flex account utilization will increase.
- (2) The Village eliminated reimbursement for Co-Pays in 2018. Co-pay reimbursement management brought in-house.
- (3) A significant decrease in bank fees expected, however, old accounts will remain open for a few months as checks clear.

2018 Budget

Expenditure Detail - Finance/Clerk's Office

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings

GFOA and WGFOA (Finance Director)	1,500
GAAP Updates (Finance Director)	500
WI Municipal Clerks Association (Assistant Clerk)	500
WI Treasurers Association/Payroll (Assistant Treasurer)	<u>500</u>
Total	3,000

301 - Printing/Publishing/Advertising

Tax bills and tax bill inserts	6,500
Public Notices	3,500
2018 Budget	<u>2,000</u>
Total	12,000

310 - Computer/Equipment Maintenance

Computer maintenance/updates	500
Printers/check validator maintenance	<u>500</u>
Total	1,000

191 - Professional Dues

GFOA and WGFOA (Finance Director)	500
AICPA and WICPA (Finance Director)	450
WTAW (Assistant Finance Clerk)	100
WMCA (Assistant Clerk)	<u>100</u>
Total	1,150

246 - Software Support

Accounting software license (53% General Fund)	6,095
Special assessment software support (75% General Fund)	2,025
GCS tax software support	<u>2,500</u>
Total	10,620

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GENERAL FUND: ELECTIONS



Department Description

The Assistant Clerk, with oversight from the Finance Director/Clerk, is responsible for the execution and administration of the Village's elections as scheduled by State statute. Administration of elections includes; funding, staffing, and training of election inspectors and adherence to all State and Federal elections laws.

Services

- Training of election inspectors and chief inspectors on a continual basis to ensure an orderly and efficient election day;
- Conduct absentee voting as outlined by State statute;
- Prepare and submit post-election statistical reports to the Government Accountability Board (GAB).

Budget Impact & Changes from Previous Year

- There are four elections scheduled for 2018 compared to two in 2017.

General Fund Expenditures
 Elections Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Elections								
54000-101	Election Inspector Wages	5,295	38,176	15,434	8,272	8,272	29,058	88.27%
54000-300	Supplies	790	3,261	1,000	690	690	3,000	200.00%
54000-310	Equipment Maintenance	<u>1,926</u>	<u>3,067</u>	<u>3,100</u>	<u>3,054</u>	<u>3,054</u>	<u>3,500</u>	12.90%
Total Elections		<u>8,011</u>	<u>44,504</u>	<u>19,534</u>	<u>12,016</u>	<u>12,016</u>	<u>35,558</u>	82.03% (1)

Significant Variances Explanation:

(1) Potential of 4 elections in 2018 compared to 2 in 2017, including Gunbernatorial office

2018 Budget Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages

Chief inspectors @ \$10.25 for 4 scheduled elections	8,938
Election inspectors @ \$9.00 for 4 scheduled elections	19,620
Misc. Pre and Post Election Assistance	<u>500</u>
Total	29,058

310 - Equipment Maintenance

Prompac Coding (From Milwaukee County)	1,000
ES&S Contract	1,500
Automark Coding	<u>1,000</u>
Total	3,500

300 - Supplies

Ballots & Supplies from Milwaukee County	1,000
Ink cartridges, ballot pens, misc supplies	1,000
Meal for Election Inspectors on Election Day	<u>1,000</u>
Total	3,000

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GENERAL FUND: VILLAGE HALL



Department Description

The Village Hall department is used to account for shared department costs of the Village, including the Village Hall land phone lines, internet service, postage, utilities, copier usage/maintenance and office supplies.

General Fund Expenditures Village Hall Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Village Hall								
55000-250	Utilities (70% General Fund)	\$ 149,071	\$ 48,818	\$ 59,500	\$ 26,507	\$ 53,557	\$ 56,000	-5.88%
55000-251	Telephone/Internet (70% General Fund)	12,720	9,029	14,000	5,559	8,400	12,750	-8.93%
55000-300	Office Supplies (85% General Fund)	10,689	12,520	12,750	7,504	12,750	12,750	0.00%
55000-301	Printing/Publishing/Copies	1,187	2,372	-	-	-	-	0.00%
55000-302	Postage (85% General Fund)	9,953	11,843	13,175	7,250	12,000	12,750	-3.23%
55000-310	Equipment/Copier Maintenance	5,474	3,020	4,250	2,763	4,563	4,250	0.00%
Total Village Hall		<u>189,094</u>	<u>87,602</u>	<u>103,675</u>	<u>49,583</u>	<u>91,270</u>	<u>98,500</u>	-4.99%

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GENERAL FUND: FACILITIES MANAGEMENT



Department Description

The Facilities Management Department was developed for the general upkeep and maintenance of the Village's facilities, including Village Hall, the Library, DPW facility, NSFD Station located in Whitefish Bay, and the Village's Park facilities. This department also includes costs for all custodial supplies and services.

Services

- Perform general maintenance on facilities;
- Perform preventative maintenance on facilities, including weatherization activities;
- HVAC & Building maintenance, custodial contract and supplies.

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures Facility Management Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Facilities Management								
55500-100	Salary	\$ 15,728	\$ 15,755	\$ 34,406	\$ 10,205	\$ 33,723	\$ 34,964	1.62%
55500-150	FICA	1,203	1,205	1,429	781	1,280	1,472	3.01%
55500-170	Retirement Contribution - ER	-	773	1,270	694	1,224	1,289	1.50%
55500-350	Maintenance Service & Supplies	53,541	46,925	61,300	44,456	61,300	61,300	0.00%
55500-360	Building Maintenance (85% General Fund)	<u>127,628</u>	<u>91,668</u>	<u>75,300</u>	<u>50,000</u>	<u>75,300</u>	<u>72,250</u>	-4.05%
Total Facilities Management		<u>198,100</u>	<u>156,326</u>	<u>173,705</u>	<u>106,136</u>	<u>172,827</u>	<u>171,275</u>	-1.40%

2018 Budget Expenditure Detail - Facility Maintenance

01-55500 Facilities

350 - Maintenance Service & Supplies

1000 - Village Hall Building	18,000
1001 - Library Building	15,000
1002 - DPW Building	18,800
1003 - Fire Station Building	2,500
1004 - Parks & Recreational Buildings	<u>7,000</u>
Total	61,300

360 - Facilities Maintenance

1000 - Village Hall Building (85% General Fund)	12,000
1001 - Library Building	24,900
1002 - DPW Building (85% General Fund)	15,350
1003 - Fire Station Building	10,000
1004 - Parks & Recreational Buildings	<u>10,000</u>
Total	72,250



Department Description

The Village's Assessor is responsible for providing all legally required assessment functions through the development and implementation of procedures that are in accordance with; Wisconsin Statutory Law, Department of Revenue regulations, and current professional standards. Assessment services are provided by contract with a private firm, Tyler Technologies.

Services

- Inspections of homes in the Village, based on sale, building permit, or request by homeowner;
- Open book conferences for the purpose of enabling property owners or their agents to review and compare assessed values;
- The Assessor is responsible for the proper completion of the assessment role in accordance with current statutes and the Wisconsin Property Assessment Manual;
- Attends all hearings of the Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined;
- Prepares and distributes annual personal property statements to all businesses.

General Fund Expenditures Assessor Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Assessor								
56000-222	Assessor Contract	\$ 38,200	\$ 37,140	\$ 40,000	\$ 19,380	\$ 40,000	\$ 40,000	0.00%
56000-223	Assistant Assessor Salary	<u>8,742</u>	<u>11,422</u>	<u>9,000</u>	<u>6,217</u>	<u>9,000</u>	<u>9,000</u>	0.00%
Total Assessor		<u>46,942</u>	<u>48,562</u>	<u>49,000</u>	<u>25,597</u>	<u>49,000</u>	<u>49,000</u>	0.00%

GENERAL FUND: MUNICIPAL COURT



Department Description

The Municipal Court has jurisdiction over alleged infractions of the Village Code. These non-criminal violations are punishable by forfeiture in an amount set by the State, or the Village Board. Such infractions include traffic and parking citations, and other non-criminal code violations.

The Whitefish Bay Municipal Court administers 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;
- Prepare case files for the Village Attorney;
- Prepare appeals to the Circuit Court;
- Answer questions from the public defendants and attorneys regarding court appearances, monies owed and general court procedures;
- Suspend and un-suspend driver's licenses through the DOT;
- Apply payments efficiently and with accuracy;
- Maintain records.

GENERAL FUND: MUNICIPAL COURT



2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there are one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible..

- 1 covered by Single plan

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Staffing				
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Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Court Clerk	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

Position	Employee FTE - Allocation to Utilities			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Court Clerk	100%	100%	100%	100%

General Fund Expenditures Court Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Court								
57000-100	Wages	\$ 51,998	\$ 52,193	\$ 52,632	\$ 35,008	\$ 52,512	\$ 53,846	2.31%
57000-103	Judge Wages	4,225	4,200	4,800	2,000	4,200	4,200	-12.50%
57000-220	Attorney Services	96,632	75,431	60,000	26,062	44,678	60,000	0.00%
57000-150	FICA Tax	3,996	4,007	4,026	2,633	4,338	4,119	2.31%
57000-160	Health Insurance Premium	7,319	8,264	8,262	5,503	8,256	8,458	2.37%
57000-161	Health Insurance Co-Pay	371	498	350	364	500	200	-42.86%
57000-170	Retirement Contribution	3,525	3,425	3,579	2,381	3,571	3,608	0.81%
57000-180	Group Life Insurance Premium	278	331	374	245	374	389	4.01%
57000-181	Disability Insurance Premium	-	-	312	-	-	324	3.85%
57000-190	Travel/Training/Meetings	275	561	1,000	337	500	1,000	0.00%
57000-191	Dues	1,240	840	840	840	840	840	0.00%
57000-241	Data Processing (Time System)	1,200	1,200	1,200	600	1,200	1,200	0.00%
57000-247	Support/Consulting (Tipss)	8,438	8,957	8,762	8,762	8,762	9,025	3.00% (1)
57000-454	Parking Suspension - pass through	5,345	2,898	5,500	1,733	2,500	5,500	0.00%
Total Court		<u>184,842</u>	<u>162,805</u>	<u>151,637</u>	<u>86,468</u>	<u>132,231</u>	<u>152,709</u>	0.71%

Significant Variances Explanation:

(1) 3% increase in vendor costs

2018 Budget Expenditure Detail - Court

01-57000 Court

190 - Travel/Training/Meetings

WMJA Annual Registration (Judge)	375
WMCA Annual Registration (Court clerk)	375
Travel reimbursement	<u>250</u>
Total	1,000

191 - Dues

WMJA (Judge)	100
WMCA (Court clerk)	40
Annual Judicial Education	<u>700</u>
Total	840

GENERAL FUND: LEGAL SERVICES



Department Description

The Village Attorney provides legal opinions, drafts ordinances, and provides other various legal services to the Village. The Village Attorney attends all Board Meetings, Plan Commission Meetings, and Municipal Court proceedings, and provides legal guidance throughout the meeting on an as needed basis. The Village also contracts with an Attorney specifically for assistance related to Labor issues. The Village's Labor Attorney is responsible for assisting during negotiations.

Services

- Provides accurate and current legal counsel to the Village Board and Village Staff;
- Keeps all ordinances up-to-date and consistent with State law;
- Prosecutes ordinance violations;
- Assists with contract negotiations.

General Fund Expenditures
 Legal Services Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Legal								
58000-220	Attorney Services	\$ 94,431	\$ 106,576	\$ 85,000	\$ 45,221	\$ 80,000	\$ 85,000	0.00%
58000-221	Special Counsel	<u>13,179</u>	<u>5,375</u>	<u>5,000</u>	-	-	<u>7,500</u>	50.00% (1)
Total Legal		<u>107,610</u>	<u>111,951</u>	<u>90,000</u>	<u>45,221</u>	<u>80,000</u>	<u>92,500</u>	2.78%

Significant Variances Explanation:

(1) Contract negotiations begin in 2018 for next three years, expected increase in labor attorney costs.

GENERAL FUND: POLICE DEPARTMENT



Department Description

The Whitefish Bay Police Department strives to provide impartial, ethical, and professional law enforcement services in an efficient and effective manner. The Police Department works cooperatively with members of the community, surrounding communities, and surrounding law-enforcement agencies to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work, visit, or travel through Whitefish Bay.

The Whitefish Bay Police Department has 23 sworn officers and is led by Chief Michael Young. In addition to sworn officers, a non-sworn staff of five who assist officers in providing 24 hours, seven days week coverage in the Village.

Services

- 24-hour/7-day patrol services;
- Detection, apprehension, and prosecution of violators and offenders of local, state, and federal laws;
- Conduct complex criminal investigations;
- Directed patrol;
- Accident Investigation;
- Crime Prevention;
- Provide safety services for Special Events;
- Assist neighboring communities in times of need.

Budget Impact & Change

- Beginning in 2017, the police department will begin to utilize CSO's at part-time clerical assistance to reduce the number of part-time clerical staff

GENERAL FUND: POLICE DEPARTMENT



Sworn Officers: All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Policemen's Protective and Benevolent Association of Whitefish Bay. This contract begins January 1, 2016 and expires December 31, 2018.

Retirement: The employer WRS contribution is 10.93% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.6%. There are 24 employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 14 covered by Family plan
- 7 covered by Single plan
- 4 opt-out of coverage
- PT employees do not receive health insurance benefits

Life Insurance: The Village pays for the half of premium for one unit of basic life insurance for each full time police employee covered by the contract. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Uniform Allowance: All sworn officers receive an annual uniform allowance of \$500.

Flex Benefit & Deductible Administration: Costs and fees association with the administration with the Village's Flexible Benefit and Deductible plan.

GENERAL FUND: POLICE DEPARTMENT



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	-
Lieutenant	-	-	-	2.00
Sergeant	5.00	5.00	5.00	4.00
Detective / CLO	2.00	2.00	2.00	2.00
Patrol Officer	15.00	15.00	15.00	15.00
Community Service Officer	1.50	1.50	1.50	1.00
Police Clerk	2.84	1.70	1.70	2.50
Total	28.34	27.20	27.20	27.50

Position	Employee FTE - Allocation to Utilities			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Police Chief	100%	100%	100%	100%
Captain	100%	100%	100%	-
Lieutenant	-	-	-	100%
Sergeant	100%	100%	100%	100%
Detective	100%	100%	100%	100%
Patrol Officers	100%	100%	100%	100%
Police Clerk	100%	100%	100%	100%
Community Service Officers	75%	75%	75%	75%
Parking Utility	25%	25%	25%	25%

General Fund Expenditures Police Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Salaries & Benefits								
61000-100	Salary	\$ 646,774	\$ 683,982	\$ 638,274	\$ 402,601	\$ 621,398	\$ 668,992	4.81%
61000-110	Patrol Officer Wages	1,237,231	1,272,009	1,290,955	806,307	1,279,638	1,262,400	-2.21%
61000-111	Community Service Officers	24,918	21,587	47,495	14,629	22,629	48,598	2.32%
61000-112	Clerical Wages	103,138	64,578	52,815	34,691	51,791	52,169	-1.22%
61000-113	Overtime	105,667	89,646	83,586	103,673	135,907	93,341	11.67% (1)
61000-114	Holiday Payout	48,559	53,952	62,927	420	62,899	61,189	-2.76%
61000-150	FICA	160,270	159,499	167,917	99,590	166,331	167,615	-0.18%
61000-160	Health Insurance Premium	336,030	369,460	372,962	218,536	329,780	339,644	-8.93%
61000-161	Health Insurance Co-Pay	18,638	19,524	13,800	12,328	19,000	7,000	-49.28%
61000-163	Retiree Health Insurance Premium	36,376	49,642	52,151	47,784	75,572	86,922	66.67% (2)
61000-170	Retirement Contribution	194,941	189,335	222,606	137,598	232,376	224,017	0.63%
61000-173	Pension Reserve	7,568	6,937	7,572	3,153	3,153	-	-100.00%
61000-180	Group Life Insurance Premium	2,847	2,656	2,124	1,413	2,113	3,168	49.15%
61000-181	Disability Insurance Premium	-	-	3,432	-	-	3,448	0.47%
61000-185	Safety & Uniform Allowance	14,555	15,537	13,475	13,050	15,000	11,650	-13.54%
Total Police Salaries & Benefits		<u>2,937,512</u>	<u>2,998,344</u>	<u>3,032,091</u>	<u>1,895,773</u>	<u>3,017,587</u>	<u>3,030,153</u>	-0.06%

Significant Variances Explanation:

- (1) Increased to better reflect historical average. Average based on past three years.
- (2) Three additional retirees starting in 2017 for a total of eight retirees.

General Fund Expenditures Police Department (Cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Professional Development								
61300-190	Travel/Training/Meetings	\$ 6,763	\$ 13,263	\$ 10,100	\$ 6,908	\$ 10,100	\$ 10,100	0.00%
61300-191	Membership Dues/Books	555	610	750	985	985	1,310	74.67% (1)
61300-450	Weapons & Ammunition	5,766	10,902	12,350	5,956	12,350	12,350	0.00%
Total Police Professional Development		13,084	24,775	23,200	13,849	23,435	23,760	2.41%
Police Administration								
61200-246	Software Support	31,194	36,393	39,763	37,604	39,763	15,498	-61.02% (2)
61200-251	Telephone	13,956	15,077	15,908	9,448	15,908	15,950	0.26%
61200-300	Office Supplies	10,459	12,064	12,400	5,742	12,400	12,400	0.00%
61200-310	Equipment Maintenance	3,505	4,025	3,840	1,135	3,840	3,950	2.86%
61200-451	Crime Prevention Materials	416	248	500	215	300	300	-40.00%
61200-452	Investigative Fees	2,533	3,433	2,950	2,410	2,950	2,950	0.00%
61200-760	Sales Tax on Parking Permits	3,072	3,539	3,000	1,736	3,000	3,000	0.00%
Total Police Administration		65,135	74,779	78,361	58,290	78,161	54,048	-31.03%

Significant Variances Explanation:

- (1) WILEAG Accreditation membership fees for \$600 added
- (2) In previous years, Bayside Communication Center (BACC) capital was allocated to individual department budgets. Beginning in 2018 and going forward, BACC has combined costs into one budget line located in capital budget.

General Fund Expenditures Police Department (Cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	\$ 13,236	\$ 22,061	\$ 15,000	\$ 10,590	\$ 15,000	\$ 15,000	0.00%
61500-252	Fuel & Oil	38,261	32,365	44,550	20,973	35,000	44,550	0.00%
61500-453	Auxiliary	10,962	559	1,100	-	1,100	1,100	0.00%
61500-310	Computer Maintenance	916	-	-	-	-	-	0.00%
61500-380	Safety Equipment & Replacement	-	12,049	11,000	5,548	11,000	11,000	0.00%
61500-485	Vehicle Replacement Fund	<u>76,500</u>	<u>35,204</u>	<u>70,000</u>	<u>85,992</u>	<u>85,992</u>	<u>70,000</u>	0.00%
Total Police Equipment & Maintenance		<u>139,875</u>	<u>102,238</u>	<u>141,650</u>	<u>123,103</u>	<u>148,092</u>	<u>141,650</u>	0.00%
Total Police Department		<u><u>3,155,606</u></u>	<u><u>3,200,136</u></u>	<u><u>3,275,302</u></u>	<u><u>2,091,015</u></u>	<u><u>3,267,275</u></u>	<u><u>3,249,611</u></u>	-0.78%

2018 Budget

Expenditure Detail - Police Department

01-61200 Police Administration

246 - Software support	
Consultant Support	2,500
Software Upgrades	2,500
Morpho Support	700
L3 Support	500
MKE County Radio (36 x \$14 per month)*	6,048
LiveScan Support	<u>3,250</u>
Total	15,498

251 - Telephone	
Cellphone/aircards - Verizon	5,400
AT&T	1,200
Integrated Communications (Night parking permission)	6,500
TIME System	<u>2,850</u>
Total	15,950

01-61300 Police Development

190 - Travel/Training/Meetings	
In-service	2,500
IACP/WCPA Conferences	1,500
Management & Duty Specific Training	4,500
New Hire Medical/Psych Testing	<u>1,600</u>
Total	10,100

191 - Membership Dues/Subscriptions	
Notary	90
International & WI Chief of Police	280
FBINAA, ILLETA (2), NASRO, MCLEA**	<u>940</u>
Total	1,310

310 - Equipment Maintenance	
Radar Certification***	900
Radar Repairs	50
Squad Video Repair	700
Fire Extinguisher Recharge	500
Misc./Radio Battery Replacement	1,500
IED Pads	<u>300</u>
Total	3,950

300 - Office Supplies	
Office Depot/Quill - supplies	4,000
Copier Lease/Maintenance Agreement	2,900
Confluence - printing	2,000
Other Office Supplies	<u>3,500</u>
Total	12,400

452 - Investigative Fees	
Lexis-Nexis	600
Tow****	1,550
Record Checks	<u>800</u>
Total	2,950

450 - Guns/Ammunition	
Ammunition/Supplies	10,000
Racine County Fee	150
Brown Deer Range Fee	500
Taser/40mm	<u>1,700</u>
Total	12,350

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GENERAL FUND: PUBLIC SAFETY COMMISSION



Department Description

Pension Reserve: The Village currently provides contributions to WRS for employees formerly covered under the Village-sponsored and administered Police-Fire pension fund. This fund was terminated by State Statute in a prior year. In accordance with the statute terminating the pension funds, the Village chose a “pay-as-you-go” basis for pension contributions in which payments are made to the WRS Fund as the benefits come due and payable to the participants of the old plan. The Village currently has three former employees participating in this plan.

North Shore Fire Department: The NSFD serves the Village, along with the six other North Shore Communities. NSFD provides fire and emergency medical services to the member communities. At the time the department was created, the Village sold to NSFD all of its fire apparatus and vehicles. The Village also transferred custody, use and control, but not ownership, of its fire buildings to be used by NSFD.

Bayside Communications Center: The Village is one of seven partner communities in Bayside Communications Center. Bayside Communications Center provides emergency police and fire dispatch services for Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay and North Shore Fire. Through this consolidated service, the Village is able to reduce service redundancies, utilize technology upgrades, and consolidate staffing levels to provide the highest quality service to residents of all member communities.

Budget Impact & Changes from Previous Year

- Whitefish Bay’s portion of the North Shore Fire Department operating budget increased 2.12%

General Fund Expenditures Public Safety Commission Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Public Safety Commission								
60000-211	North Shore Fire Department	\$ 2,044,652	\$ 2,058,448	\$ 2,087,798	\$ 1,565,850	\$ 2,087,798	\$ 2,132,014	2.12% (1)
60000-212	Bayside Communication Center	<u>357,923</u>	<u>368,434</u>	<u>372,238</u>	<u>280,483</u>	<u>373,544</u>	<u>402,651</u>	8.17% (2)
Total Public Safety Commission		<u>2,402,575</u>	<u>2,426,882</u>	<u>2,460,036</u>	<u>1,846,333</u>	<u>2,461,342</u>	<u>2,534,665</u>	3.03%

Significant Variances Explanation:

- (1) NSFD operational budget increased by 2%, WFB share of NSFD budget is 17.33%
- (2) In previous budgets, Bayside Communication Center (BACC) were separated into department budgets. Beginning in 2018 and going forward, BACC has consolidated their costs into one single budget line item.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



Department Description

The Department of Public Works and Engineering Department are responsible for providing residents with a wide array of services that includes: solid waste and recycling collection, winter street maintenance, management of Village's parks and urban forest, sanitary and storm sewer, water distribution, street light maintenance, and Village vehicle and equipment maintenance; planning, design, and construction management of capital and annual infrastructure improvements, insuring all regulatory requirements are met.

Services

General Engineering Services

- Administration and management of public works projects
- Develop and recommend annual DPW/Engineering operating and capital budgets
- Develop, recommend, and implement capital improvement programs and projects
- Develop and manage sidewalk improvement and pavement maintenance programs
- Develop assessment districts, prepare assessment report and costs, conduct informational meetings
- Maintain and improve Geographical Information System
- Respond to wide variety of resident concerns
- Develop and evaluate proposals and recommend outside services firms and agreements
- Prepare and submit annual regulatory reports including CMOM, MMSD Chapter 13, and WDNR NR216.
- Community representative staff for North Shore Water Commission
- Review bluff stability reports, and review and approve right-of-way permits
- Direct DPW maintenance locations for water, sanitary sewer, and storm sewers
- Direct annual pavement marking program
- Manage and direct federally mandated regulatory and hazard sign replacement program DPW

Public Works

- Solid waste collection including refuse, recycling, and yard waste
- Urban forestry management with Emerald Ash Borer program development
- Parks and green space maintenance and beautification
- Maintain traffic signals and street lighting systems
- Annual sanitary sewer maintenance and inspection operations
- Insure compliance with statutes regarding water system maintenance and meter replacement
- Conduct annual leaf collection managing over approximately 50,000 cubic yards
- Conduct winter road maintenance operations
- Conduct Fleet and DPW equipment maintenance for DPW and Police Department
- Conduct maintenance for Village buildings and other facilities
- Maintain staffing for 24/7 stand by efforts
- Provide labor, materials and equipment for civic events



2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there are 20 employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 15 covered by Family plan
- 5 covered by Single plan
- PT employees do not receive health insurance benefits

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Uniform & Safety Allowance: All Public Works employees receive an annual uniform and safety allowance of \$305.

Flex Benefit & Deductible Administration: Costs and fees association with the administration with the Village's Flexible Benefit and Deductible plan.

Budget Impact & Changes from Previous Year

- In 2015, a vehicle replacement fund were established for the purpose of smoothing large fluctuations for vehicle purchases between and making the annual budget consistent from one year to the next.
- In the 2018 budget the Village is moving towards automated trash and recycling collection resulting in the savings of two vacant collector positions.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
DPW Director	1.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	1.00	1.00
DPW Superintendent / Forester	1.00	1.00	1.00	1.00
Garage Supervisor / Mechanic	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00
Service Technician	1.00	1.00	1.00	1.00
Service Worker	10.00	10.00	10.00	9.00
Utility Technician	1.00	1.00	1.00	2.00
Driver / Collector	5.00	5.00	5.00	3.00
Meter Reader	0.17	0.17	0.17	-
Administrative Assistant	0.50	0.50	0.50	0.50
Seasonal Help	0.81	0.81	0.81	0.81
Total	23.48	23.48	23.48	21.31

Note: See percentage allocation to Utility Funds in Appendix

General Fund Expenditures

Public Works/Engineering Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
NO LONGER USED								
NA	FICA	\$ 73,612	\$ 71,264	\$ -	\$ -	\$ -	\$ -	0.00%
NA	Health/Dental Insurance Premium	248,922	252,166	-	-	-	-	0.00%
NA	Retirement Contribution	65,442	61,798	-	-	-	-	0.00%
NA	Group Life Insurance Premium	2,766	2,813	-	-	-	-	0.00%
NA	Disability Insurance Premium	-	-	-	-	-	-	0.00%
Total NO LONGER USED ACCOUNTS		<u>390,742</u>	<u>388,041</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Administrative/General Operations								
64300-875	General Fund portion of Stormwater cost	-	-	150,365	-	92,224	144,373	-3.98%
80000-100	Salaries	64,466	71,317	65,205	41,501	68,684	67,640	3.73%
80000-101	Clerical Wages	-	2,577	6,365	3,709	5,149	6,556	3.00%
80000-120	General DPW Labor	379,256	432,747	115,275	177,511	152,474	105,952	-8.09%
80000-xxx	Taxes & Benefits	26,726	35,448	80,822	102,753	154,130	74,954	-7.26%
80000-163	Retiree Health Insurance Premium	9,094	-	7,641	5,093	7,641	7,975	4.37%
80000-187	Safety Gear & Protective Clothing	6,528	6,943	8,500	4,091	8,500	8,500	0.00%
80000-186	Licensing & Testing	3,466	3,378	4,000	565	3,750	3,750	0.00%
80000-190	Travel/Training/Meetings (55% GF)	4,323	3,432	3,575	769	3,575	3,575	0.00%
80000-191	Membership Dues	480	680	950	700	950	950	0.00%
80000-245	GIS Annual Cost (25% General Fund)	2,057	2,097	6,000	3,940	6,000	9,000	50.00%
80000-246	Software Maintenance	993	-	1,500	-	1,500	1,500	0.00%
80000-248	Weather Monitoring System (25% GF)	508	395	600	409	550	600	0.00%
80000-250	PW Building Utilities (70% General Fund)	-	32,984	24,500	20,217	24,500	24,500	0.00%
80000-251	Telephone/Internet (70% General Fund)	12,483	12,695	14,000	8,794	14,000	14,000	0.00%
80000-252	Fuel & Oil (55% General Fund)	57,290	48,628	46,750	28,571	40,000	46,750	0.00%
80000-254	Locating Costs (25% General Fund)	705	845	1,000	755	900	1,000	0.00%
80000-300	Office Supplies (70% General Fund)	851	1,832	700	366	700	700	0.00%
80000-301	Printing/Publishing/Advertising	242	494	500	221	500	500	0.00%
80000-310	Computer/Equipment Maintenance	159	2,452	5,000	-	4,000	4,000	-20.00%
Total Administrative/General Operations		<u>569,627</u>	<u>658,944</u>	<u>543,248</u>	<u>399,965</u>	<u>589,727</u>	<u>526,775</u>	-3.03%

General Fund Expenditures Public Works/Engineering Department (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Engineering								
81000-101	Staff Engineer Wages	\$ -	\$ 31,931	\$ 15,923	\$ 10,597	\$ 15,923	\$ 16,400	3.00%
81000-xxx	Taxes & Benefits	-	-	7,253	2,798	4,197	7,354	1.39%
81000-201	Engineer Services (25% General Fund)	33,056	1,808	7,500	4,280	7,000	7,500	0.00%
Total Engineering		33,056	33,739	30,676	17,675	27,120	31,254	1.88%
Solid Waste / Recycling								
82000-121	Solid Waste Collection Labor	187,548	196,303	240,166	149,406	244,400	158,387	-34.05% (1)
82000-122	Recycling Collection Labor	52,088	54,537	70,795	42,326	66,472	73,669	4.06%
82000-xxx	Taxes & Benefits	-	-	146,477	72,977	124,466	104,576	-28.61% (1)
82000-500	Solid Waste Disposal	209,681	205,831	215,000	120,671	210,000	215,000	0.00%
82000-502	Supplies & Carts	15,467	16,698	19,000	6,303	19,000	19,000	0.00%
Total Solid Waste / Recycling		464,784	473,369	691,438	391,683	664,338	570,632	-17.47%
Street Maintenance								
83000-120	Street Maintenance Labor	-	-	28,026	5,909	10,000	14,860	-46.98%
83000-xxx	Taxes & Benefits	-	-	10,990	1,096	3,000	6,057	-44.89%
83000-232	Pavement Marking - Contracted Services	13,954	12,934	22,000	-	20,000	20,000	-9.09%
83000-520	Street/Pavement Maintenance	24,214	24,914	25,000	13	25,000	25,000	0.00%
83000-522	Street Maintenance Supplies	13,826	7,649	15,000	5,209	12,500	12,500	-16.67%
Total Street Maintenance		51,994	45,497	101,016	12,227	70,500	78,417	-22.37%
Street Light Maintenance								
84000-120	Street Light Maintenance Labor	-	734	32,495	6,363	13,000	34,094	4.92%
84000-xxx	Taxes & Benefits	-	-	14,597	3,400	5,200	10,775	-26.18%
84000-510	Street Light Maintenance	24,795	18,030	25,000	3,224	25,000	35,000	40.00% (4)
84000-250	Street Lighting - Utility Bill	-	62,459	55,000	32,820	55,000	55,000	0.00%
Total Street Light Maintenance		24,795	81,223	127,092	45,807	98,200	134,869	6.12%
Traffic Control								
85000-202	Traffic Engineer	-	31,839	15,000	-	15,000	15,000	0.00%
85000-513	Traffic Signal Supplies	2,275	2,153	8,000	1,025	7,500	7,500	-6.25%
85000-250	Traffic Signals - Utility Bill	-	20,219	18,000	10,907	18,000	18,000	0.00%
85000-514	Pedestrian & Traffic Signs & Improvements	19,685	6,391	20,000	3,054	20,000	20,000	0.00%
Total Traffic Control		21,960	60,602	61,000	14,986	60,500	60,500	-0.82%

General Fund Expenditures
Public Works/Engineering Department (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Snow / Ice Removal								
86000-123	Snow Removal Labor	38,321	42,728	56,790	21,993	56,790	62,210	9.54%
86000-xxx	Taxes & Benefits	-	-	24,448	3,398	24,448	25,894	5.91%
86000-515	Snow Removal/Deicing Materials	70,081	82,946	69,000	52,799	69,000	75,000	8.70%
Total Snow / Ice Removal		<u>108,402</u>	<u>125,674</u>	<u>150,238</u>	<u>78,190</u>	<u>150,238</u>	<u>163,104</u>	8.56%
Garage								
87000-127	Mechanic Labor	52,060	57,697	45,516	30,318	45,136	46,908	3.06%
87000-xxx	Taxes & Benefits	-	-	19,863	11,186	19,863	20,117	1.28%
87000-485	Vehicle Replacement Fund	32,029	417,918	285,000	-	285,000	342,650	20.23% (2)
87000-550	Vehicle Maintenance (77% General Fund)	62,228	69,175	66,000	38,972	75,000	79,250	20.08%
87000-551	Garage Tools	1,233	925	1,200	31	1,000	1,000	-16.67%
Total Garage		<u>147,550</u>	<u>545,715</u>	<u>417,579</u>	<u>80,507</u>	<u>425,999</u>	<u>489,925</u>	17.33%
Parks / Forestry								
88000-128	Parks Labor	-	10,220	116,452	77,722	100,522	110,221	-5.35%
88000-126	Forestry Labor	30,195	32,564	49,886	38,399	45,374	55,613	11.48%
86000-xxx	Taxes & Benefits	-	735	71,100	36,905	55,358	72,980	2.64%
88000-230	Tree Removal - Contracted Services	52,986	45,086	51,000	7,108	51,000	53,000	3.92%
88000-231	Tree Trimming - Contracted Services	45,547	38,721	43,000	38,295	43,000	43,000	0.00%
88000-250	Park Facilities - Utilities	-	1,324	5,000	2,781	10,000	12,000	140.00% (3)
88000-535	Landscaping & Turf Management	39,708	44,738	44,700	25,076	44,700	44,500	-0.45%
88000-541	Replacement Trees	23,000	16,625	23,000	20,581	23,000	24,000	4.35%
88000-542	EAB Management	225,818	225,842	225,000	215,683	225,000	225,000	0.00%
Total Parks / Forestry		<u>417,254</u>	<u>415,855</u>	<u>629,138</u>	<u>462,550</u>	<u>597,954</u>	<u>640,314</u>	1.78%

General Fund Expenditures Public Works/Engineering Department (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Leaf & Yardwaste Collection								
89000-124	Leaf Collection Wages	36,883	35,876	40,885	-	40,885	38,064	-6.90%
89000-125	Yardwaste Collection Wages	74,776	71,108	64,774	28,948	45,148	74,489	15.00%
89000-129	Brush Chipping Labor	-	289	16,979	11,556	16,979	18,237	7.41%
89000-xxx	Taxes & Benefits	-	116	52,219	13,547	32,000	55,660	6.59%
Total Leaf & Yardwaste Collection		<u>111,659</u>	<u>107,389</u>	<u>174,857</u>	<u>54,051</u>	<u>135,012</u>	<u>186,450</u>	6.63%
Total DPW/Engineering Department Expenditures		<u>2,341,823</u>	<u>2,936,048</u>	<u>2,926,282</u>	<u>1,557,641</u>	<u>2,819,587</u>	<u>2,882,240</u>	-1.51%

Significant Variances Explanation:

- (1) Reduced due to automatic trash collection. Additional \$15,000 added in 2018 only for temp work from January to May 2018.
- (2) Each year the utility use of each vehicle in the Public Works fleet is evaluated which may result in fluctuation of the cost between funds. There is no change in the 2018 budget for vehicle replacement of \$445,000.
- (3) Increase in budget to more accurately capture actual cost of lighting/utilities of park facilities.
- (4) Increase in street light repair and maintenance expected in 2018.

2018 Budget

Expenditure Detail - Public Works/Engineering Department

01-800000 DPW/Engineering Administration

190 - Travel/Training/Meetings

Professional certification/seminars (55% General Fund)	1,575
Land and road maintenance seminars	250
Forestry conferences/seminars	250
Mileage/travel	<u>1,500</u>
Total	3,575

191 - Membership Dues

Professional Licensing/Operator Certifications	50
WI Society of Land Surveyors, American Public Work Assoc.	550
WAA, ISA, SMA (Arborists Associations)	<u>350</u>
Total	950

251 - Telephone

DPW Building - landline and internet (70% General Fund)	10,000
Cellphone/pagers/aircards - Verizon (70% General Fund)	<u>4,000</u>
Total	14,000

186 - Licensing & Testing

CDL annual updates	1,250
Random substance abuse testing	<u>2,500</u>
Total	3,750

301 - Advertising/Printing

Requests for proposals/BID openings	400
Construction related drawing duplicates	<u>100</u>
Total	500

01-82000 Solid Waste

502 - Supplies & Carts

Recycling carts	15,000
Recycling replacement totes, special event carts, & supplies	<u>4,000</u>
Total	19,000

500 - Solid Waste Disposal - Transfer Center

Transfer Center - yard & solid waste disposal	183,000
Street/solid waste disposal, landfill charges	<u>32,000</u>
Total	215,000

2018 Budget

Expenditure Detail - Public Works/Engineering Department (cont.)

DPW/Engineering General Operations

310 - Equipment Maintenance

Maintenance on copiers/printers/outside technicians	<u>4,000</u>
Total	4,000

510 - Street Light Maintenance

Bulbs, ballasts, replacement light poles and luminaries	<u>40,000</u>
Total	40,000

254 - Locating Costs (Digger Hotline)

Digger hotline tickets (25% General Fund)	800
Supplies (25% General Fund)	<u>200</u>
Total	1,000

535 - Landscaping

Mulch & playground chips	9,300
Flowers and perennials	14,200
Soil/compost, seed, shrubs, misc.	6,000
Natural turf program	8,000
Contract weeding	<u>7,000</u>
Total	44,500

541 - Replacement Trees

Non-EAB replacement program trees, balled and burlapped	<u>24,000</u>
Total	24,000

230 - Tree Removal - Contracted Services

Non-EAB related tree maintenance and removal	<u>53,000</u>
Total	53,000

232 - Pavement Marking - Contracted Services

Crosswalks, edge lines, stop bars, etc.	<u>20,000</u>
Total	20,000

231 - Tree Trimming - Contracted Services

Trimming of very large trees and trees 40+ feet	<u>43,000</u>
Total	43,000

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GENERAL FUND: BUILDING SERVICES



Department Description

The Building Services Department is comprised of two full-time inspectors, who are State certified in residential building, plumbing, electric, and HVAC, as well as commercial plumbing and building. They conduct and oversee all construction related inspections and duties. Accordingly the Building Services Department is responsible for the administration of all zoning and building related codes.

Services

- Ensure that proper permits are obtained for all projects for which permits are required;
- Conduct thorough inspections of projects to ensure compliance with Village code;
- Attend Village Board and Commission Meetings as needed;
- Manage and Oversee the Architectural Review Commission and the Board of Appeals;
- Maintain monthly and annual permit logs and reports;
- Maintain and update permit fee schedule.

2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 3 covered by Family plan

Life Insurance: The Village pays for the premium for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

GENERAL FUND: BUILDING SERVICES



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Director of Building Services	-	1.00	1.00	1.00
Building Inspector	2.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00

Position	Employee FTE - Allocation to Utilities			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Director of Building Services	100%	100%	100%	100%
Building Inspector	100%	100%	100%	100%
Clerical Assistant	100%	100%	100%	100%

General Fund Expenditures Building Services Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Inspection								
65000-100	Salary & Wages	\$ 127,101	\$ 159,631	\$ 171,645	\$ 114,197	\$ 172,928	\$ 178,110	3.77%
65000-150	FICA Tax	9,188	12,082	13,131	8,351	13,229	13,625	3.76%
65000-160	Health Insurance Premium	34,465	52,713	56,010	37,364	56,010	57,369	2.43%
65000-161	Health Insurance Co-Pay	2,186	2,548	2,100	1,436	2,100	1,200	-42.86%
65000-170	Retirement Contribution	8,556	10,444	11,672	7,765	11,759	11,933	2.24%
65000-180	Group Life Insurance Premium	350	400	446	286	446	446	0.00%
65000-181	Group Disability Insurance Premium	-	-	372	-	-	372	0.00%
65000-190	Travel/Training/Meetings	248	1,268	1,800	355	1,800	1,800	0.00%
65000-196	Cell Phones / Laptops	1,200	1,540	1,700	1,480	1,700	1,700	0.00%
65000-201	Contracted Services	35,891	18,788	15,000	2,333	10,000	13,000	-13.33%
65000-252	Fuel & Oil	94	-	2,750	-	2,750	2,750	0.00%
65000-253	Weights & Measures	1,600	1,600	1,600	1,600	1,600	1,600	0.00%
65000-301	Printing/Publishing/Advertising	765	500	1,000	671	1,000	1,000	0.00%
65000-551	Tools & Supplies	344	948	1,000	455	1,000	1,000	0.00%
Total Inspection		<u>221,988</u>	<u>262,462</u>	<u>280,226</u>	<u>176,293</u>	<u>276,322</u>	<u>285,905</u>	2.03%

2018 Budget Expenditure Detail - Building Services

01-65000 Inspection Department

201 - Contracted Salary

Scanning Project	4,000
Commercial Electric (\$50/hour per inspection)	3,000
Building (400 hours of contracted service @ \$65/hour)	5,000
Plumbing (20 hours of contracted service @ \$50/hour)	<u>1,000</u>
Total	13,000

196 - Telephone

Aircards - one laptop	500
Annual usage - two cellphones	<u>1,200</u>
Total	1,700

GENERAL FUND: HEALTH DEPARTMENT



Department Description

The Village is a member of the North Shore Health Department, which services the seven North Shore Communities of Bayside, Brown Deer, Fox Point, River Hill, Shorewood, and Whitefish Bay. The North Shore Health Department provides a variety of health and wellness services to each participating community, including inspection, consultation, and licensing for restaurants, food sellers, hotels, and swimming pools. The Village of Brown Deer is the administrative agency for the Health Department.

The Village also currently funds health aid positions at Cumberland School, Richards School, and the Middle School. These positions are part time, consisting of 32.5 hours per week, which are split between two aids at each school.

Services

- Communicable disease control and prevention;
- Immunizations;
- Environmental health mitigation;
- Health promotion;
- Community assessment and health planning;
- Inspection of licensed facilities;

GENERAL FUND: HEALTH DEPARTMENT



2018 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 1 covered by Single plan
- PT employees do not receive health benefits

Life Insurance: The Village pays for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

General Fund Expenditures Health Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Health Department								
63000-100	Salary & Wages	\$ 94,599	\$ 96,690	\$ 100,102	\$ 62,125	\$ 96,053	\$ 103,317	3.21%
63000-150	FICA	7,181	7,332	7,658	4,703	7,348	7,904	3.21%
63000-160	Health Insurance Premium	7,319	8,264	8,262	5,503	8,256	8,458	2.37%
63000-161	Health Insurance Co-Pay	371	423	350	189	350	200	-42.86%
63000-170	Retirement Contribution	2,957	2,927	3,078	2,010	3,078	3,124	1.49%
63000-180	Group Life Insurance Premium	275	307	317	209	312	317	0.00%
63000-181	Disability Insurance Premium	-	-	264	-	-	264	0.00%
63000-210	North Shore Health Services Contract	<u>66,040</u>	<u>67,339</u>	<u>68,686</u>	<u>51,255</u>	<u>68,686</u>	<u>69,716</u>	1.50%
Total Health Department		<u>178,742</u>	<u>183,282</u>	<u>188,717</u>	<u>125,994</u>	<u>184,083</u>	<u>193,300</u>	2.43%

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GENERAL FUND: CONTINGENCY, INSURANCE, TECH. & CONTRACTED SERVICES



Department Description

Contingency & Transfers: Included are Board-approved transfers to other funds – specifically transfer to Sewer Utility. The 2018 Budget includes partial funding of the Village's Other Post-Employment Benefits (OPEB) Liability, allocated between the general fund and utilities based on the number of employees allocated to each respective fund.

Insurance: This Department is used to manage the costs associated with Village's insurance policies that protect Village employees, officials, infrastructure, and assets against excessive loss. The Village obtains insurance coverage through Cities and Villages Mutual Insurance Company (CVMIC) for liability, auto, public officials' coverage, and workers compensation. The Government Property Insurance Pool covers fire, casualty, property, and boiler insurance. The premium for workers compensation is determined by the State of Wisconsin based on the claims submitted by the Village in previous years. This premium can fluctuate dependent on the number and severity of claims submitted by the Village in any given year. The Village's deductible amount for liability insurance is \$50,000.

Technology & Contracted Services: The Village contract for specialized services when such services cannot be performed by Village staff, mandated by state law, or when contracting is more cost-effective than performing the service in-house. The Village contracts for services that include, but not limited to; independent financial auditing, domestic animal control, the Village's contribution to the State of Wisconsin Regulation of Weights & Measures, Information Technology, and as-needed design and engineering. Also included in this department are costs for Village-Wide anti-virus software and software support.

Budget Impact & Changes from Previous Year

- Budget includes \$115,000 transfer to Sewer Utility to balance budget and reduce local sewer rate increase in 2018.

General Fund Expenditures Miscellaneous Departments

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/17 YTD	2017 Projected	2018 Budget	Budget % Change
Contingencies & Transfers								
95000-750	Contingency	\$ 10,075	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%
95000-805	Disposal Site Clean-ups	22,918	17,075	-	1,443	5,000	-	0.00%
95000-732	Transfer to Sewer Utility/Other Funds	333,020	193,711	173,424	-	158,424	115,000	-33.69%
Total Contingencies & Transfers		<u>366,013</u>	<u>210,786</u>	<u>184,424</u>	<u>1,443</u>	<u>174,424</u>	<u>126,000</u>	-31.68%
Insurance								
97000-270	Liability (55% General Fund)	38,103	48,423	40,633	39,914	39,914	41,573	2.31%
97000-271	Property (55% General Fund)	13,286	9,799	9,800	246	9,800	9,900	1.02%
97000-272	Auto (55% General Fund)	6,886	8,072	7,541	7,407	7,407	8,011	6.23%
97000-273	Workers Comp. (55% General Fund)	73,468	89,461	77,636	61,343	80,752	66,867	-13.87%
97000-274	Self Insurance Co-Pay (55% General Fund)	19,233	27,749	27,500	13,044	20,000	27,500	0.00%
Total Insurance		<u>150,976</u>	<u>183,504</u>	<u>163,110</u>	<u>121,954</u>	<u>157,873</u>	<u>153,851</u>	-5.68%
Technology & Contracted Services								
99000-200	Professional/Consulting Fees	1,210	7,885	7,500	1,456	5,000	25,000	233.33% (1)
99000-205	Audit Services (55% General Fund)	28,254	29,893	24,575	24,575	24,575	28,621	16.46%
99000-214	MADACC Operating Costs	3,972	4,206	3,565	2,674	3,565	4,060	13.88%
99000-240	IT Support Services	30,269	31,750	42,615	42,614	42,614	45,491	6.75%
99000-246	Hardware/Software Support	5,509	5,848	5,475	5,475	5,475	5,750	5.02%
Total Technology & Contracted Services		<u>69,214</u>	<u>79,582</u>	<u>83,730</u>	<u>76,794</u>	<u>81,229</u>	<u>108,922</u>	30.09%
Total General Fund Expenditures		<u>\$ 9,943,285</u>	<u>\$ 10,445,755</u>	<u>\$ 10,534,339</u>	<u>\$ 6,553,266</u>	<u>\$ 10,360,205</u>	<u>\$ 10,519,138</u>	-0.14%

Significant Variances Explanation:

(1) Includes \$20,000 for project manager and other consulting work with potential development projects

2018 Budget

Expenditure Detail - Contingency and Technology & Contracted Services

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees

Project Manager - Potential Development Projects	20,000
Miscellaneous Professional Services	<u>5,000</u>
Total	25,000

240 - IT Support Services

Website Management	4,341
Web management of Village Code	750
Annual IT Consultant Service Contract	<u>40,400</u>
Total	45,491

246 - Hardware/Software

SPAM filtering and Antivirus software	5,250
Phone System Software Support	<u>500</u>
Total	5,750

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LIBRARY SPECIAL REVENUE FUND



Department Description

The Whitefish Bay Library strives to be the cornerstone of the community by supporting an informed resident base, fostering a learning environment, and providing easy access to ideas, information, and resources to patrons of all ages. The Library Board oversees the functions of the Library, and is responsible for appointing the Library Director. The three core strategies the Library Board has adopted help drive the services the Library provides. These strategies are access, service, and community. The Library Board maintains statutory authority to allocate library funds as they see fit.

Services

- Membership in the Milwaukee County Federated Library System. This resource sharing system is a cost effective way to allow Village residents to use materials from other libraries along with an automated cataloging system at a shared cost.
- Children's, youth and adult programming that includes summer reading programs, along with educational and entertaining events of community interest.
- Access to over 4,500,000 volumes in the MCFLS system, 40,000+ downloadable e-books and audiobooks, and over 1 million DVDs as well as other formats.
- Reference assistance for informational requests and interlibrary loan for items to be obtained outside of Milwaukee County.

Budget Impact & Changes from Previous Year

- None

LIBRARY SPECIAL REVENUE FUND



2018 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.7% of gross wages. Currently, there are ten employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is \$1,707 with a \$2,000 deductible; a single plan is \$765 with a \$1,000 deductible.

- 1 covered by Family plan
- 3 covered by Single plan
- 2 PT employee who receive partial health benefits
- 1 opt-out of coverage

Life Insurance: The Village pays for one unit of basic life insurance for each full time employee. The premium for one basic unit is determined by the employee's salary and age. Employees can choose to pay for additional units above the Village's contribution at their own expense.

Income Continuation Insurance (Disability): The Village pays for the premium for one unit of disability insurance for each full time employee. The premium for one basic unit is determined by the employee's salary. Employees can choose to pay for additional units above the Village's contribution at their own expense.

LIBRARY SPECIAL REVENUE FUND



Staffing

Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Library Director	1.00	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00	1.00
Admin & Adult Services Librarian	1.00	1.00	1.00	1.00
Community & Adult Services Librarian	1.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarian	0.94	0.94	0.94	0.94
Youth Services Aid	0.48	0.48	0.48	0.48
Circulation Clerk	3.36	3.36	3.36	3.36
Shelver	1.24	1.24	1.24	1.24
Intern	0.69	0.69	0.69	0.69
Total	11.71	11.71	11.71	11.71

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Fund 13 - Library Special Revenue Fund Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Lewy) Revenue:							
Library	\$ 687,677	\$ 685,188	\$ 680,011	\$ 680,011	\$ 680,011	\$ 680,022	0.00%
Total Property Tax Revenue	<u>687,677</u>	<u>685,188</u>	<u>680,011</u>	<u>680,011</u>	<u>680,011</u>	<u>680,022</u>	0.00%
Non-Property Tax Revenue:							
Intergovernmental Revenue	37,035	43,290	49,000	49,557	49,557	52,859	7.88%
Fines, Fees, and Penalties	43,748	39,916	43,200	26,216	41,843	42,250	-2.20%
Public Charges for Services	15,973	15,653	17,750	10,223	17,750	17,250	-2.82%
Miscellaneous Revenue	<u>2,208</u>	<u>6,831</u>	<u>1,000</u>	<u>964</u>	<u>1,800</u>	<u>1,800</u>	80.00%
Total Non-Property Tax Revenue:	<u>98,964</u>	<u>105,690</u>	<u>110,950</u>	<u>86,960</u>	<u>110,950</u>	<u>114,159</u>	2.89%
Total Revenue	<u>\$ 786,641</u>	<u>\$ 790,878</u>	<u>\$ 790,961</u>	<u>\$ 766,971</u>	<u>\$ 790,961</u>	<u>\$ 794,181</u>	0.41%

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Library Salaries & Benefits	\$ 525,283	\$ 547,604	\$ 548,432	\$ 354,472	\$ 539,590	\$ 560,909	2.28%
Library Administration	84,303	79,512	70,407	39,450	71,307	71,250	1.20%
Library Equipment & Maintenance	56,502	54,785	54,800	31,477	54,000	52,800	-3.65%
Library Programs & Services	25,514	24,951	30,322	26,074	30,222	28,722	-5.28%
Library Collection	<u>86,598</u>	<u>79,332</u>	<u>87,000</u>	<u>66,125</u>	<u>87,000</u>	<u>80,500</u>	-7.47%
Total Library Expenditures	<u>\$ 778,200</u>	<u>\$ 786,184</u>	<u>\$ 790,961</u>	<u>\$ 517,598</u>	<u>\$ 782,119</u>	<u>\$ 794,181</u>	0.41%
Beginning Fund Balance	\$ 56,002	\$ 64,443	\$ 44,137		\$ 44,137	\$ 52,979	
Annual Income / (Loss)	8,441	4,694	-		8,842	-	
Applied Budget Surplus	-	(25,000)	-		-	-	
Ending Fund Balance	<u>\$ 64,443</u>	<u>\$ 44,137</u>	<u>\$ 44,137</u>		<u>\$ 52,979</u>	<u>\$ 52,979</u>	

Fund 13 - Library Special Revenue Fund Revenues
Library Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 687,677	\$ 685,188	\$ 680,011	\$ 680,011	\$ 680,011	\$ 680,022	0.00%
Total Taxes		<u>687,677</u>	<u>685,188</u>	<u>680,011</u>	<u>680,011</u>	<u>680,011</u>	<u>680,022</u>	0.00%
Intergovernmental Revenue								
43793	MCFLS Reciprocal Borrowing	37,035	43,290	49,000	49,557	49,557	52,859	7.88%
Total Intergovernmental Revenue		<u>37,035</u>	<u>43,290</u>	<u>49,000</u>	<u>49,557</u>	<u>49,557</u>	<u>52,859</u>	7.88%
Fines, Fees, and Penalties								
45209	Library Fines	39,942	36,661	40,000	23,827	38,443	38,850	-2.88%
45210	Library Replacement Cards	740	662	700	405	700	700	0.00%
45224	Library Recovery - Lost Property	3,066	2,593	2,500	1,984	2,700	2,700	8.00%
Total Fines, Fees, and Penalties		<u>43,748</u>	<u>39,916</u>	<u>43,200</u>	<u>26,216</u>	<u>41,843</u>	<u>42,250</u>	-2.20%
Public Charges for Services								
46710	Library Laptop Rentals	308	222	250	122	250	250	0.00%
46711	Library Circulation Fees	943	1,000	1,000	596	1,000	1,000	0.00%
46712	Library Room Rental	4,215	3,590	5,000	2,377	5,000	4,500	-10.00%
46713	Library Copier Revenue	6,008	6,192	6,500	4,039	6,500	6,500	0.00%
46714	Library DVD Rentals	4,499	4,649	5,000	3,089	5,000	5,000	0.00%
Total Public Charges for Services		<u>15,973</u>	<u>15,653</u>	<u>17,750</u>	<u>10,223</u>	<u>17,750</u>	<u>17,250</u>	-2.82%
Miscellaneous Revenue								
48501	Library Donations/Contributions	2,208	831	1,000	964	1,800	1,800	80.00%
48504	Restricted Donations/Contributions	-	6,000	-	-	-	-	0.00%
Total Miscellaneous Revenue		<u>2,208</u>	<u>6,831</u>	<u>1,000</u>	<u>964</u>	<u>1,800</u>	<u>1,800</u>	80.00%
Total Library Special Revenue Fund Revenue		<u>\$ 786,641</u>	<u>\$ 790,878</u>	<u>\$ 790,961</u>	<u>\$ 766,971</u>	<u>\$ 790,961</u>	<u>\$ 794,181</u>	0.41%

Fund 13 - Library Special Revenue Fund Expenditures
Library Department

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Library Salaries & Benefits								
93000-100	Library Salaries & Wages	\$ 417,976	\$ 434,993	\$ 433,742	\$ 282,261	\$ 429,392	\$ 445,140	2.63%
93000-150	FICA	30,547	31,784	33,181	20,727	32,848	34,053	2.63%
93000-160	Health Insurance Premium	51,624	56,033	56,061	35,279	52,919	57,515	2.59%
93000-161	Health Insurance Co-Pay	3,065	2,956	2,200	1,401	2,200	1,400	-36.36%
93000-170	Retirement Contribution	21,153	20,996	21,895	14,149	21,224	21,448	-2.04%
93000-180	Group Life Insurance Premium	918	842	1,008	655	1,008	1,008	0.00%
93000-181	Disability Insurance Premium	-	-	345	-	-	345	0.00%
Total Library Salaries & Benefits		<u>525,283</u>	<u>547,604</u>	<u>548,432</u>	<u>354,472</u>	<u>539,590</u>	<u>560,909</u>	2.28%
Library Administration								
93200-190	Travel/Training/Meetings	\$ 5,438	\$ 4,095	\$ 5,000	\$ 2,507	\$ 4,807	\$ 4,000	-20.00%
93200-191	Membership Dues	1,328	692	1,200	368	1,200	1,200	0.00%
93200-194	Personnel related expenses	936	910	450	316	450	450	0.00%
93200-250	Utilities	42,884	42,839	42,000	22,787	42,000	43,000	2.38%
93200-251	Telephone/Internet	6,071	7,036	7,200	4,994	7,200	7,200	0.00%
93200-300	Office Supplies	6,196	5,016	3,407	1,825	3,400	3,400	-0.21%
93200-301	Advertising/Printing	838	1,010	1,000	1,091	1,800	1,800	80.00%
93200-302	Postage	556	196	150	139	200	200	33.33%
93200-360	Building Maintenance	17,400	8,658	10,000	3,850	10,000	10,000	0.00%
93200-750	Contingency	1,645	811	-	1,478	-	-	0.00%
93200-751	Misc	577	8,000	-	-	-	-	0.00%
93200-760	Sales tax	434	249	-	95	250	-	0.00%
Total Library Administration		<u>84,303</u>	<u>79,512</u>	<u>70,407</u>	<u>39,450</u>	<u>71,307</u>	<u>71,250</u>	1.20%

Fund 13 - Library Special Revenue Fund Expenditures
 Library Department (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Library Equipment & Maintenance								
93300-240	Technology - Operating	\$ 19,654	\$ 19,960	\$ 20,000	\$ 8,791	\$ 20,000	\$ 20,000	0.00%
93300-311	Copier Maintenance	4,168	2,068	2,000	2,381	3,000	2,800	40.00%
93300-312	Material Processing/Repair	5,775	5,210	6,800	2,147	4,800	3,800	-44.12%
93300-350	Custodial Services	23,726	23,933	24,000	16,423	24,000	24,000	0.00%
93300-351	Housekeeping supplies	3,179	3,614	2,000	1,735	2,200	2,200	10.00%
Total Library Equipment & Maintenance		<u>56,502</u>	<u>54,785</u>	<u>54,800</u>	<u>31,477</u>	<u>54,000</u>	<u>52,800</u>	-3.65%
Library Programs & Services								
93300-400	MCFLS Supplies	1,612	1,849	2,500	1,633	2,400	2,400	-4.00%
93400-401	MCFLS Membership	16,577	15,931	20,822	20,822	20,822	20,822	0.00%
93400-402	Programs - Adult	3,000	2,887	2,900	1,254	2,900	2,300	-20.69%
93400-403	Programs - Children	2,218	2,301	2,300	1,400	2,300	1,800	-21.74%
93400-415	Programs - Young Adults	2,107	1,983	1,800	965	1,800	1,400	-22.22%
Total Library Programs & Services		<u>25,514</u>	<u>24,951</u>	<u>30,322</u>	<u>26,074</u>	<u>30,222</u>	<u>28,722</u>	-5.28%
Library Collection								
93500-410	Library Collection Materials	86,598	79,332	87,000	66,125	87,000	80,500	-7.47%
Total Library Collection		<u>86,598</u>	<u>79,332</u>	<u>87,000</u>	<u>66,125</u>	<u>87,000</u>	<u>80,500</u>	-7.47%
Total Library Operations		<u>\$ 778,200</u>	<u>\$ 786,184</u>	<u>\$ 790,961</u>	<u>\$ 517,598</u>	<u>\$ 782,119</u>	<u>\$ 794,181</u>	0.41%
Library Capital								
98000-430	RFID (Radio Frequency) System	-	25,000	-	-	-	-	0.00%
Total Library Capital		<u>-</u>	<u>25,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	
Total Library Budget		<u>\$ 778,200</u>	<u>\$ 811,184</u>	<u>\$ 790,961</u>	<u>\$ 517,598</u>	<u>\$ 782,119</u>	<u>\$ 794,181</u>	

DEBT SERVICE FUND



Department Description

The Debt Service Fund is used to account for all principal and interest payments taken for general capital purposes. Payments for principal and interest are funded through the annual tax levy, with Water, Sewer, and Stormwater portions of debt obligations accounted for in the respective utility funds. Principal and interest due for special assessment and TID debt are transferred from those respective funds.

The North Shore Fire Department (NSFD) does not have the authority to issue debt, and in order to issue debt, it must do so through its member communities. The Village of Whitefish Bay borrowed funds on behalf of NSFD and is reimbursed the annual principal and interest payments by NSFD, less Whitefish Bay's annual obligation.

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village cannot exceed 5% of the equalized value of taxable property within the Village. The equalized value as of January 1, 2017 is \$2,242,297,500 and the debt limit is \$112,114,875. As of December 31, 2017 the total general obligation principal outstanding is \$47,861,143 (includes general fund and utility funds general obligation debt).

Budget Impact & Changes from Previous Year

- The Village's borrowing policy is to borrow every other year. The Village is scheduled to borrow for capital projects in January 2018.

DEBT SERVICE FUND



Below is a schedule of levy related principal and interest (excludes utility, special assessment, TID debt) due as of 12/31/17:

Year	Total	Principal	Interest
2018	2,553,948	1,919,486	634,462
2019	2,559,416	1,973,016	586,400
2020	2,579,088	2,043,260	535,828
2021	2,585,861	2,104,177	481,684
2022	2,213,228	1,783,965	429,263
2023	1,919,159	1,537,481	381,678
2024	1,928,893	1,593,754	335,139
2025	1,665,163	1,373,048	292,115
2026	1,594,030	1,339,162	254,868
2027	1,396,609	1,175,506	221,103
2028	1,266,716	1,076,964	189,752
2029	1,257,085	1,098,911	158,174
2030	1,173,081	1,045,994	127,087
2031	942,826	843,344	99,482
2032	782,326	705,925	76,401
2033	788,144	733,880	54,264
2034	541,113	510,000	31,113
2035	530,894	515,000	15,894
2036	304,125	300,000	4,125
Totals	\$ 28,581,704	\$ 23,672,873	\$ 4,908,831

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	\$ 1,860,975	\$ 2,039,358	\$ 2,340,084	\$ 2,340,084	\$ 2,340,084	\$ 2,331,921	-0.35%
Total Property Tax Revenue	1,860,975	2,039,358	2,340,084	2,340,084	2,340,084	2,331,921	-0.35%
Non-Property Tax Revenue:							
Intergovernmental Revenue	348,422	347,573	351,572	329,811	351,572	354,979	0.97%
Other Financing Sources	3,153,499	1,963,648	600,768	8,346,838	8,346,838	564,763	-5.99%
Total Non-Property Tax Revenue	3,501,921	2,311,221	952,340	8,676,649	8,698,410	919,742	-3.42%
Total Revenue	\$ 5,362,896	\$ 4,350,579	\$ 3,292,424	\$ 11,016,733	\$ 11,038,494	\$ 3,251,663	-1.24%

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Debt Service	\$ 5,512,506	\$ 4,373,797	\$ 3,292,424	\$ 6,438,849	\$ 9,475,785	\$ 3,251,663	-1.24%
Total Debt Service Expenditures	\$ 5,512,506	\$ 4,373,797	\$ 3,292,424	\$ 6,438,849	\$ 9,475,785	\$ 3,251,663	-1.24%
Beginning Fund Balance	\$ 260,081	\$ 110,471	\$ 87,253		\$ 87,253	\$ 1,649,962	
Annual Income / (Loss)	(149,610)	(23,218)	-		1,562,709	-	
Non-cash related adjustments	-	-	-		-	-	
Ending Fund Balance	\$ 110,471	\$ 87,253	\$ 87,253		\$ 1,649,962	\$ 1,649,962	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 1,860,975	\$ 2,039,358	\$ 2,340,084	\$ 2,340,084	\$ 2,340,084	\$ 2,331,921	-0.35%
Total Taxes		<u>1,860,975</u>	<u>2,039,358</u>	<u>2,340,084</u>	<u>2,340,084</u>	<u>2,340,084</u>	<u>2,331,921</u>	-0.35%
Intergovernmental Revenue								
47501	NSFD Revenue - Debt Payment	<u>348,422</u>	<u>347,573</u>	<u>351,572</u>	<u>329,811</u>	<u>351,572</u>	<u>354,979</u>	0.97%
Total Intergovernmental Revenue		<u>348,422</u>	<u>347,573</u>	<u>351,572</u>	<u>329,811</u>	<u>351,572</u>	<u>354,979</u>	0.97%
Other Financing Sources								
49200	Transfer from Special Assessment Fund	139,851	143,852	141,302	343,040	343,040	114,001	-19.32%
49201	Transfer from TIF #1 Fund	626,052	317,754	319,953	2,260,487	2,260,487	306,200	-4.30%
49201	Transfer from TIF #2 Fund	52,188	111,586	115,013	115,013	115,013	117,988	2.59%
49500	Proceeds from Refunding Debt	2,115,000	1,175,000	-	5,380,840	5,380,840	-	0.00%
49501	BAB Interest Credit	69,646	7,157	4,500	4,689	4,689	1,574	-65.02%
49502	Debt Premium	<u>150,762</u>	<u>208,299</u>	<u>20,000</u>	<u>242,769</u>	<u>242,769</u>	<u>25,000</u>	25.00%
Total Other Financing Sources		<u>3,153,499</u>	<u>1,963,648</u>	<u>600,768</u>	<u>8,346,838</u>	<u>8,346,838</u>	<u>564,763</u>	-5.99%
Total Debt Service Fund Revenue		<u>\$ 5,362,896</u>	<u>\$ 4,350,579</u>	<u>\$ 3,292,424</u>	<u>\$ 11,016,733</u>	<u>\$ 11,038,494</u>	<u>\$ 3,251,663</u>	-1.24%

Fund 30 - Debt Service Fund Expenditures

Debt Service

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Debt Service								
96000-705	MADACC Principal & Interest	\$ 7,179	\$ 7,337	\$ 8,581	\$ 262	\$ 8,581	\$ 8,581	0.00%
96000-706	NSFD Principal & Interest - WFB %	90,792	90,588	92,035	69,027	92,035	92,399	0.40%
96000-707	NSFD Principal & Interest - Reimb.	348,422	347,573	351,572	329,811	351,572	354,979	0.97%
96000-700	Principal & Advances Paid	4,142,233	2,985,162	1,926,094	5,306,058	7,889,686	2,010,233	4.37%
96000-701	Interest Expense	842,853	797,555	891,142	729,564	935,407	726,921	-18.43%
96000-710	Fiscal Agent Fee	8,982	8,426	8,000	4,127	8,550	8,550	6.88%
96000-715	Bond Issue Costs & Losses	72,045	137,156	10,000	-	189,954	50,000	400.00% (1)
96000-716	Bond Discount Costs	-	-	5,000	-	-	-	-100.00%
Total Debt Service Fund Expenditures		<u>\$ 5,512,506</u>	<u>\$ 4,373,797</u>	<u>\$ 3,292,424</u>	<u>\$ 6,438,849</u>	<u>\$ 9,475,785</u>	<u>\$ 3,251,663</u>	-1.24%

Significant Variances Explanation:

- (1) The Village will issue debt in 2018 in accordance with two year borrowing schedule

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CAPITAL FUND



Department Description

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than \$10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. Capital costs will vary on an annual basis based on the needs and requirements within the Village.

NSFD Capital Contribution: The Village's annual contribution to the North Shore Fire Department is 17.33% annually for the next three years.

Bayside Communications Center Capital Contribution: The Village's annual contribution to the Bayside Communications Center as determined by the contract with BACC. This amount will vary annually.

Fund 44 - Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Fund	\$ 339,628	\$ 294,219	\$ 208,716	\$ 208,716	\$ 208,716	\$ 331,605	58.88%
Total Property Tax Revenue	339,628	294,219	208,716	208,716	208,716	331,605	58.88%
Non-Property Tax Revenue:							
Intergovernmental Revenue	6,300	-	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	-	0.00%
Total Non-Property Tax Revenue:	6,300	-	-	-	-	-	0.00%
Total Revenue	\$ 345,928	\$ 294,219	\$ 208,716	\$ 208,716	\$ 208,716	\$ 331,605	58.88%

Summary of Expenditures

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Capital Additions & Equipment	\$ 113,362	\$ 167,804	\$ 94,889	\$ 89,751	\$ 94,889	\$ 208,600	119.84%
Intergovernmental Services	109,899	111,624	113,827	107,143	113,827	123,005	8.06%
Other Items	-	-	-	6,011	6,011	-	0.00%
Total Capital Expenditures	\$ 223,261	\$ 279,428	\$ 208,716	\$ 202,905	\$ 214,727	\$ 331,605	58.88%
Beginning Fund Balance	\$ 693,673	\$ 816,340	\$ 831,131		\$ 831,131	\$ 825,120	
Annual Income / (Loss)	122,667	14,791	-		(6,011)	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 816,340	\$ 831,131	\$ 831,131		\$ 825,120	\$ 825,120	

Fund 44 - Capital Fund Revenues
Capital Fund

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 339,628	\$ 294,219	\$ 208,716	\$ 208,716	\$ 208,716	\$ 331,605	58.88%
Total Taxes		<u>339,628</u>	<u>294,219</u>	<u>208,716</u>	<u>208,716</u>	<u>208,716</u>	<u>331,605</u>	58.88%
Intergovernmental Revenue								
43524	Capital related grants	6,300	-	-	-	-	-	0.00%
Total Intergovernmental Revenue		<u>6,300</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
Total Capital Fund Revenue		<u>\$ 345,928</u>	<u>\$ 294,219</u>	<u>\$ 208,716</u>	<u>\$ 208,716</u>	<u>\$ 208,716</u>	<u>\$ 331,605</u>	58.88%

Fund 44 - Capital Fund Expenditures

Capital Fund

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Capital Fund Expenditures								
98000-380	Capital Additions & Equipment	\$ 113,362	\$ 167,804	\$ 94,889	\$ 89,751	\$ 94,889	\$ 208,600	119.84% (1)
98000-211	NSFD capital contribution - annual	26,189	26,364	26,739	20,055	26,739	27,306	2.12%
98000-211	NSFD capital contribution	76,762	76,896	77,030	77,030	77,030	69,955	-9.18%
98000-212	BACC capital contribution - annual	6,948	8,364	10,058	10,058	10,058	25,744	155.96% (2)
98000-805	Good Hope Road Disposal Site	-	-	-	6,011	6,011	-	0.00%
Total Capital Fund Expenditures		<u>\$ 223,261</u>	<u>\$ 279,428</u>	<u>\$ 208,716</u>	<u>\$ 202,905</u>	<u>\$ 214,727</u>	<u>\$ 331,605</u>	58.88%

Significant Variances Explanation:

- (1) Capital amounts will vary on annual basis. See detailed capital list on subsequent budget page.
- (2) Annual capital contribution to BACC with flucturate on annual basis.

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY18 Budget
Public Safety	
Computer Workstations (3 replacements and 3 new)	\$ 15,600
Duty Lockers (28)	28,250
Furniture Replacement	70,000
Body Cameras & Equipment	15,000
Total Public Safety Capital Additions & Equipment	<u>128,850</u>
1000 - Village Hall	
Front office & Village Manager Furniture	20,000
Village Board & Committee Room Furniture	10,000
Exercise & Wellness Equipment	10,000
Total Village Hall Capital Additions & Equipment	<u>40,000</u>
1002 -Public Works	
Double-wide Entryway Door	4,750
Parking Lot Improvements - Silver Spring & Marlborough	15,000
Total Public Works Capital Additions & Equipment	<u>19,750</u>
1004 - Parks & Recreation	
Tennis Court Repairs - Cahill Park	15,000
Silver Spring Park Landscaping Improvements	5,000
Total Parks & Recreation Capital Additions & Equipment	<u>20,000</u>
Total Capital Additions & Equipment	<u>\$ 208,600</u>

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CAPITAL REQUESTS

CAPITAL REQUEST: COMPUTER REPLACEMENT



Department: Police Department

Cost: \$15,600

Request Description:

Replaces six desktop computers that are over four years old.



CAPITAL REQUEST: FURNITURE



Department: All

Cost: \$100,000

Request Description:

Beginning in 2017, Village Hall will undergo a major rehabilitation and redesign for police and administration space, including the Village Hall board room. Like the building itself, the furniture and technology has begun to show its age and in many cases no longer usable. Capital request replaces chairs, desks, tables, technology and gives the workspace a much needed facelift.

CAPITAL REQUEST: TENNIS COURT REPAIRS – CAHILL PARK



Department: Parks & Recreation

Cost: \$15,000

Request Description:

The tennis courts at Cahill Park are deteriorating and in need of significant repairs to make them safe for use.



CAPITAL REQUEST: DUTY LOCKERS



Department: Police Department

Cost: \$28,250

Request Description:

New lockers will replace existing lockers in the men's locker room. Existing lockers appear to be original to the building and do not provide accurate venting. There is also a shortage of locker space to accurately provide lockers for all police department staff.



CAPITAL REQUEST: BODY CAMERAS & EQUIPMENT



Department: Police Department

Cost: \$15,000

Request Description:

Body cameras are requested to ensure transparency in interactions with the public and provide additional evidence during prosecution. Body camera use has been proven to reduce use of force incidents and complaints. This is a multi-year capital request.



CAPITAL REQUEST: PARKING LOT IMPROVEMENTS



Department: Public Works

Cost: \$15,000

Request Description:

The parking lot at Silver Spring & Marlborough requires repaving and restriping of parking spaces.

WATER UTILITY FUND



Department Description

The Whitefish Bay Water Utility is a self-financing enterprise owned by the Village of Whitefish Bay and regulated by the Public Service Commission of Wisconsin (PSC). The Village of Whitefish Bay owns and maintains the water distribution system within its municipal boundaries. Whitefish Bay is a member of and purchases water from the North Shore Water Commission. Revenue is generated through fees based on consumption and meter connection to the system.

Rates: The 2018 Budget does not include a rate increase.

Services

- The Water Utility provides water service to approximately 4,800 residential and commercial customers within the Village;
- Maintenance of approximately 48 miles of water main ranging in size from 4-16" in diameter;
- Meter reading and meter maintenance/upgrades;
- Testing and operating of hydrants and valves meeting regulatory standards;
- Billing of customers on a staggered tri-annual basis;
- Routine drinking water sampling performed by North Shore Water Commission

Budget Impact & Changes from Previous Year

- The Water Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2018 expected projects and project amounts include utility work on the following:
 - Watermain valve repair and replacement \$100,000
 - 225 Water meter replacements \$150,000

WATER UTILITY FUND



Water Utility Staffing				
Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Village Manager	10%	10%	10%	15%
Assistant Manager	10%	10%	15%	10%
Finance Director / Clerk	15%	15%	15%	15%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	20%	20%	20%	20%
DPW Director	25%	25%	25%	25%
Staff Engineer	10%	10%	10%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	10%	10%	15%
Foreman	-	-	15%	15%
Service Worker 1	5%	5%	5%	5%
Service Worker 2	45%	45%	30%	50%
Service Technician	10%	10%	10%	10%
Utility Technician 1	40%	40%	65%	40%
Utility Technician 2	-	-	-	65%
Administrative Assistant	25%	25%	25%	25%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Water Utility Revenue	\$ 2,324,192	\$ 2,381,802	\$ 2,318,003	\$ 1,298,341	\$ 2,273,664	\$ 2,324,121	0.26%
Total Water Operating Revenue	<u>2,324,192</u>	<u>2,381,802</u>	<u>2,318,003</u>	<u>1,298,341</u>	<u>2,273,664</u>	<u>2,324,121</u>	0.26%

Summary of Expenses

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 204,240	\$ 221,577	\$ 278,476	\$ 147,680	\$ 220,655	\$ 325,486	16.88%
Administrative & General Expenses	772,596	795,271	813,898	335,470	786,009	805,108	-1.08%
Maintenance Expenses	76,912	91,082	97,000	22,170	56,500	69,000	-28.87%
Debt Service	<u>994,377</u>	<u>1,344,992</u>	<u>985,304</u>	<u>892,112</u>	<u>1,010,494</u>	<u>996,029</u>	1.09%
Total Water Operating Expenses	<u>2,048,125</u>	<u>2,452,922</u>	<u>2,174,678</u>	<u>1,397,432</u>	<u>2,073,658</u>	<u>2,195,623</u>	0.96%
Increase/(Decrease) in Equity	<u>276,067</u>	<u>(71,120)</u>	<u>143,325</u>	<u>(99,091)</u>	<u>200,007</u>	<u>128,498</u>	
Beginning Net Assets	\$ 5,791,543	\$ 6,241,660	\$ 6,933,984		\$ 6,933,984	\$ 7,329,724	
Adjustments to "accrual" basis:							
Depreciation Expense	(465,404)	(481,557)	(513,108)		(513,108)	(505,635)	
Principal/Amortization Expense	639,454	1,087,081	708,841		708,841	754,996	
Capital Contributions	-	157,920	-		-	-	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	<u>\$ 6,241,660</u>	<u>\$ 6,933,984</u>	<u>\$ 7,273,042</u>		<u>\$ 7,329,724</u>	<u>\$ 7,707,583</u>	

Fund 32 - Water Utility Fund Revenue Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Water Utility Revenue								
46800	Water Sales - Residential	\$ 1,185,240	\$ 1,189,251	\$ 1,188,645	\$ 715,164	\$ 1,131,694	\$ 1,178,838	-0.83%
46801	Water Sales - Commercial	194,985	204,089	194,973	120,615	194,347	198,777	1.95%
46802	Water Sales - Public Authority	25,008	21,485	25,575	14,765	24,454	25,669	0.37%
46803	Public Fire Protection	487,385	486,106	491,421	324,403	491,421	491,421	0.00%
46805	Sales for resale/wholesale water	9,848	9,092	6,500	4,342	9,100	9,000	38.46%
46808	Transfer In - Sewer Utility shared costs	104,889	109,182	104,889	-	109,182	109,182	4.09%
46810	Penalties & Late Charges	21,097	15,642	19,000	8,075	16,175	14,734	-22.45%
48110	Investment income	1,817	5,369	2,000	5,783	7,500	7,500	275.00%
48205	Rent - Cellular companies	235,174	278,280	235,000	105,194	235,791	235,000	0.00%
48901	Miscellaneous revenue	51,876	54,481	50,000	-	54,000	54,000	8.00%
49502	Debt Premium	6,873	8,825	-	-	-	-	0.00%
Total Water Utility Revenue		<u>2,324,192</u>	<u>2,381,802</u>	<u>2,318,003</u>	<u>1,298,341</u>	<u>2,273,664</u>	<u>2,324,121</u>	0.26%

Fund 32 - Water Utility Fund Expense Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits								
99601-100	Administrative & General Salaries	\$ 46,199	\$ 59,284	\$ 93,964	\$ 40,689	\$ 61,034	\$ 95,693	1.84%
99601-120	DPW Labor	86,418	85,291	89,967	53,436	80,154	116,903	29.94%
99601-130	Meter Install Wages	9,106	9,605	12,000	10,839	15,000	12,000	0.00%
99601-131	Meter Reader Wages	1,739	2,161	1,623	1,138	2,100	4,760	193.28% (1)
99601-132	Customer Service/Records Wages	12,050	6,567	12,879	9,168	13,752	14,303	11.06%
99601-xxx	Taxes & benefits	48,728	58,669	68,043	32,410	48,615	81,827	20.26%
Total Wages & Employee Benefits		204,240	221,577	278,476	147,680	220,655	325,486	16.88%
Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	820	449	975	129	900	975	0.00%
99601-200	Professional/Consulting Fees (20% W.U.)	-	-	8,450	5,099	8,000	8,700	2.96%
99601-201	Engineer Services (25% W.U.)	29,626	23,590	7,500	11,474	8,659	7,500	0.00%
99601-205	Audit Services (15% W.U.)	6,233	6,594	5,267	5,267	5,267	6,367	20.88%
99601-220	Attorney Services	18,702	20,872	20,000	2,103	5,000	12,000	-40.00%
99601-245	GIS System (25% W.U.)	1,831	1,927	6,000	3,609	6,000	9,000	50.00%
99601-246	Software support (Partial split)	2,653	2,879	3,725	2,773	3,725	3,725	0.00%
99601-248	Weather Monitoring System (25% W.U.)	507	-	600	409	500	600	0.00%
99601-250	Utilities (10% W.U.)	21,306	11,309	12,000	6,651	12,000	11,500	-4.17%
99601-251	Telephone/Internet (10% W.U.)	3,888	3,727	4,000	2,712	3,500	3,750	-6.25%
99601-252	Fuel & Oil (10% W.U.)	9,999	7,415	8,500	5,005	8,500	8,500	0.00%
99601-254	Locating Costs (25% W.U.)	690	845	1,000	755	1,000	1,000	0.00%
99601-270	Insurance (10% W.U.)	23,795	32,154	29,657	21,934	29,463	27,974	-5.67%
99601-300	Office Supplies (5/10% W.U.)	13	891	850	55	500	850	0.00%
99601-301	Printing/Publishing/Advertising	3,529	3,417	5,000	1,745	5,000	5,000	0.00%
99601-302	Postage (5% W.U.)	430	210	775	105	775	750	-3.23%
99601-360	Building Maintenance (5% W.U.)	2,503	2,195	4,750	750	1,300	4,250	-10.53%
99601-550	Vehicle Maintenance (10% W.U.)	11,506	15,116	12,000	7,858	13,000	12,500	4.17%
99601-600	Purchased Water from NSWC	349,523	375,164	392,707	257,037	385,560	392,707	0.00%
99601-601	PSC Annual Assessment	-	4,157	2,600	-	2,500	2,600	0.00%
99601-602	Tax Equivalent	285,042	282,360	285,042	-	282,360	282,360	-0.94%
99601-751	Post employment benefits (10% W.U.)	-	-	2,000	-	2,000	2,000	0.00%
99601-775	Miscellaneous General Expenses	-	-	500	-	500	500	0.00%
Total Administrative & General Expenses		772,596	795,271	813,898	335,470	786,009	805,108	-1.08%

Fund 32 - Water Utility Fund Expense Summary (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Maintenance Expenses								
99602-625	Maintenance of Structures/Facilities	\$ -	\$ -	\$ 3,000	\$ 550	\$ 2,000	\$ 2,000	-33.33%
99602-626	Maintenance of Distribution Tank	1,536	1,500	4,000	-	2,000	2,000	-50.00%
99602-627	Maintenance of Distribution Mains	38,197	72,539	40,000	3,172	15,000	20,000	-50.00%
99602-628	Maintenance of Services	16,570	3,566	20,000	4,458	15,000	15,000	-25.00%
99602-629	Maintenance of Meters	5,386	1,331	15,000	5,049	7,500	15,000	0.00%
99602-630	Maintenance of Hydrants	8,174	7,444	10,000	6,054	10,000	10,000	0.00%
99602-631	Miscellaneous Maintenance	7,049	4,702	5,000	2,887	5,000	5,000	0.00%
Total Maintenance Expenses		76,912	91,082	97,000	22,170	56,500	69,000	-28.87%
Debt Service								
96000-717	Amortization & Fiscal Charges	24,264	28,406	10,000	35,190	35,190	25,000	150.00%
96000-700	Principal Expense	639,454	1,087,081	708,841	652,656	708,841	754,996	6.51%
96000-701	Interest Expense	330,659	229,505	266,463	204,266	266,463	216,033	-18.93%
Total Debt Service		994,377	1,344,992	985,304	892,112	1,010,494	996,029	1.09%
Total Water Utility Expenses		\$ 2,048,125	\$ 2,452,922	\$ 2,174,678	\$ 1,397,432	\$ 2,073,658	\$ 2,195,623	0.96%

Significant Variances Explanation:

- (1) Beginning in 2017, meter reading is now performed by full-time Water Utility employee

Fund 32 - Water Utility Fund

Operating Expense Detail

32-99601 Administrative & General Expenses

246 - Software support

Accounting/billing software license (15% W.U.)	1,725
Handhelds/utility software	<u>2,000</u>
Total	3,725

250 - Utilities

Village Hall (10% S.U.)	8,000
DPW Building (10% S.U.)	<u>3,500</u>
Total	11,500

251 - Telephone/Internet

Village Hall (10% W.U.)	1,750
DPW Building (10% W.U.)	<u>2,000</u>
Total	3,750

254 - Locating Costs (Digger Hotline)

Digger hotline tickets (25% W.U.)	750
Supplies (25% W.U.)	<u>250</u>
Total	1,000

270 - Insurance

Liability (10% W.U.)	7,559
Property (10% W.U.)	1,800
Auto (10% W.U.)	1,457
Workers Compensation (10% W.U.)	12,158
Self Insurance Deductible (10% W.U.)	<u>5,000</u>
Total	27,974

300 - Office Supplies

Village Hall allocation (5% W.U.)	750
DPW Building allocation (10% W.U.)	<u>100</u>
Total	850

Fund 32 - Water Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget
Capital Sources:						
Debt proceeds	\$ 1,210,000	\$ 895,000	\$ -	\$ 1,895,124	\$ 1,895,124	\$ 700,000
Special Assessments - Service Lines	-	157,920	-	1,965	145,000	-
Total	1,210,000	1,052,920	-	1,897,089	2,040,124	700,000
Capital Additions:						
NSWC Capital Contribution	56,002	38,019	62,533	36,415	50,000	50,000
Watermain & Valve Replacement	-	-	-	-	-	100,000
Water Infrastructure	152,647	131,455	160,000	-	15,000	150,000
1601 - Berkeley Utility	1,698	279,887	-	35,772	35,772	-
1602 - Elkhart Utility	-	189,959	-	766	766	-
1603 - Sheffield Utility	-	6,155	-	4,371	4,371	-
1615 - Lead Water Replacement	-	310,192	150,000	50,148	150,000	-
1703 - Murray Ave Watermain Replacemen	-	10,099	140,000	120,060	140,000	-
485 - Vehicle Replacement Fund	-	85,586	35,000	-	35,000	44,500
Total Capital Additions	210,347	1,121,352	547,533	247,532	430,909	344,500
Change in Capital Activity	999,653	(68,432)	(547,533)	1,649,557	1,609,215	355,500
Beginning Cash Balance	\$ 358,992	\$ 588,388	\$ 115,426		\$ 115,426	\$ 1,658,185
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	276,067	(71,120)	143,325		200,007	128,498
Adjustment for accruals	(741,940)	(79,257)	-		-	-
Interest paid	(304,384)	(254,153)	(266,463)		(266,463)	(216,033)
Ending Cash Balance	\$ 588,388	\$ 115,426	\$ (555,245)		\$ 1,658,185	\$ 1,926,150

Fund 32 - Water Utility Fund
 Schedule of Principal and Interest on Existing Debt

Below is repayment schedule for debt related to water utility projects as of 12/31/17:

Schedule of Water Utility Principal & Interest as of 12/31/17			
Year	Total	Principal	Interest
2018	971,030	754,996	216,034
2019	891,560	693,263	198,297
2020	888,117	706,630	181,487
2021	889,643	724,998	164,645
2022	828,846	681,035	147,811
2023	792,111	661,625	130,486
2024	793,534	681,190	112,344
2025	724,926	630,000	94,926
2026	583,638	505,000	78,638
2027	515,869	450,000	65,869
2028	469,013	415,000	54,013
2029	461,857	420,000	41,857
2030	405,207	375,000	30,207
2031	305,338	285,000	20,338
2032	237,484	225,000	12,484
2033	175,437	170,000	5,437
2034	32,200	30,000	2,200
2035	31,375	30,000	1,375
2036	35,481	35,000	481
Totals	\$ 10,032,665	\$ 8,473,737	\$ 1,558,928

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SEWER UTILITY FUND



Department Description

The Sewer Utility accounts for the costs associated with the Village's collection and conveyance of wastewater from utility users. Wastewater is conveyed via underground laterals and mains downstream to the municipal interceptor sewer system operated by Milwaukee Metropolitan Sewage District (MMSD). The Sewer Utility is used to maintain the Village's sewer infrastructure system as well as the treatment costs paid to MMSD. Revenue is generated through user fees based on water consumption and connection to the sanitary sewer system.

Rates: The 2018 Budget includes a 3% rate increase.

Services

- Maintain approximately 38 miles of sanitary sewer pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Televising and cleaning of sanitary sewer mains.

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- \$115,000 supplement from general fund to balance budget and reduce rate increase
- 2018 expected projects and project amounts include utility work on the following:
 - Sanitary sewer main, lining and manhole repairs \$ 280,000
 - Personal Property Inflow & Infiltration (PPII) \$ 180,000

SEWER UTILITY FUND



Sewer Utility Staffing				
Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Village Manager	10%	20%	20%	20%
Assistant Manager	10%	10%	10%	10%
Finance Director / Clerk	15%	15%	15%	15%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	20%	20%	20%	20%
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	10%	15%	15%
Foreman	-	-	5%	5%
Service Worker 1	40%	40%	40%	35%
Service Worker 2	25%	25%	25%	25%
Service Worker 3	35%	35%	35%	35%
Service Technician	5%	5%	5%	10%
Utility Technician 1	45%	45%	45%	25%
Administrative Assistant	25%	25%	25%	25%

Fund 20 - Sewer Utility Fund
 Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Sewer Utility Revenue	\$ 2,385,722	\$ 2,408,223	\$ 2,565,911	\$ 1,782,485	\$ 2,532,323	\$ 2,565,214	-0.03%
Surplus Applied	-	-	78,371	-	78,371	-	-100.00%
Total Sewer Operating Revenue	2,385,722	2,408,223	2,644,282	1,782,485	2,610,694	2,565,214	-2.99%

Summary of Expenses

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 233,808	\$ 203,222	\$ 253,843	\$ 149,222	\$ 223,833	\$ 269,352	6.11%
Administrative & General Expenses	974,323	983,019	972,944	474,239	972,992	975,678	0.28%
Maintenance Expenses	13,617	35,730	50,000	9,215	35,000	35,000	-30.00%
Debt Service	1,086,536	1,041,020	1,367,495	1,221,818	1,378,869	1,285,184	-6.02%
Total Sewer Operating Expenses	2,308,284	2,262,991	2,644,282	1,854,494	2,610,694	2,565,214	-2.99%
Increase/(Decrease) in Equity	77,438	145,232	-	(72,009)	-	-	
Beginning Net Assets	\$ 7,064,870	\$ 7,680,670	\$ 8,008,268		\$ 8,008,268	\$ 7,929,897	
Adjustments to "accrual" basis:							
Capital Contributions	-	(145,232)	-		-	-	
Depreciation Expense	(333,548)	(522,188)	(1,012,164)		(1,012,164)	(987,101)	
Principal/Amortization Expense	835,565	849,786	1,012,164		1,012,164	987,101	
Surplus Applied	-	-	(78,371)		(78,371)	-	
Restatement	36,345	-	-		-	-	
Ending Net Assets	\$ 7,680,670	\$ 8,008,268	\$ 7,929,897		\$ 7,929,897	\$ 7,929,897	

Fund 20 - Sewer Utility Fund Revenue Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Sewer Utility Revenue								
46800	Metered Local Usage	\$ 1,420,571	\$ 1,496,579	\$ 1,648,575	\$ 1,384,376	\$ 1,600,848	\$ 1,674,900	1.60% (1)
46801	Metered MMSD Usage (pass-through)	725,912	728,806	725,912	375,065	734,251	734,251	1.15%
46810	Penalties & Late Charges	23,168	17,557	15,000	9,433	19,000	19,563	30.42%
48110	Investment income	-	11,176	1,000	13,611	18,000	15,000	1400.00%
48130	Interest on special assessments	1,149	1,923	2,000	-	1,800	1,500	-25.00%
49200	Transfer from General Fund	206,670	143,930	173,424	-	158,424	115,000	-33.69% (2)
49502	Debt Premium	8,252	8,252	-	-	-	5,000	100.00%
Total Sewer Utility Revenue		<u>2,385,722</u>	<u>2,408,223</u>	<u>2,565,911</u>	<u>1,782,485</u>	<u>2,532,323</u>	<u>2,565,214</u>	-0.03%

Significant Variances Explanation:

- (1) Assumes 3% rate increase using three year average usage amounts
- (2) Continue to decrease annual supplement from General Fund

Fund 20 - Sewer Utility Fund Expense Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits								
99600-100	Salary & Wages	\$ 189,562	\$ 156,696	\$ 189,679	\$ 114,649	\$ 171,974	\$ 206,217	8.72%
99600-xxx	Taxes & Benefits	44,246	46,526	64,164	34,573	51,860	63,135	-1.60%
Total Wages & Employee Benefits		<u>233,808</u>	<u>203,222</u>	<u>253,843</u>	<u>149,222</u>	<u>223,833</u>	<u>269,352</u>	6.11%
Administrative & General Expenses								
99600-190	Travel/Training/Meetings (15% S.U.)	106	449	975	129	900	975	0.00%
99600-200	Professional/Consulting Fees (15% S.U.)	-	6,645	6,338	4,355	6,000	6,525	2.95%
99600-201	Engineer Services (25% S.U.)	26,094	19,677	7,500	7,848	7,500	7,500	0.00%
99600-205	Auditing Services (14% S.U.)	5,402	5,715	4,723	4,723	4,723	6,367	34.81%
99600-220	Attorney Services	5,575	9,411	5,500	1,269	2,500	3,750	-31.82%
99600-245	GIS System (25% S.U.)	2,057	1,926	6,000	3,835	6,000	9,000	50.00%
99600-246	Software support	3,329	3,554	4,400	3,448	4,000	3,900	-11.36%
99600-248	Weather Monitoring System (25% S.U.)	507	-	600	409	500	600	0.00%
99600-250	Utilities (10% S.U.)	21,305	11,309	12,000	6,829	11,000	11,500	-4.17%
99600-251	Telephone/internet (10% S.U.)	3,888	3,727	4,000	2,712	4,000	3,750	-6.25%
99600-252	Fuel & Oil (15% S.U.)	14,999	11,300	12,750	7,508	11,000	12,750	0.00%
99600-254	Locating Costs (Digger Hotline)	691	845	1,000	755	1,000	1,000	0.00%
99600-270	Insurance (15% S.U.)	35,693	38,612	44,482	32,901	42,194	41,960	-5.67%
99600-300	Office Supplies (5/10% S.U.)	13	891	850	250	750	850	0.00%
99600-301	Printing/Publishing/Copies	3,674	3,478	4,000	2,656	4,000	4,000	0.00%
99600-302	Postage (5% S.U.)	430	210	775	105	500	750	-3.23%
99600-360	Building Maintenance (5% S.U.)	2,503	2,195	4,750	750	1,300	4,250	-10.53%
99600-550	Vehicle Maintenance (8% S.U.)	17,256	25,087	18,000	18,692	18,692	10,000	-44.44%
99600-603	MMSD - Usage Charge (pass-through)	725,912	728,806	725,912	375,065	734,251	734,251	1.15%
99600-604	Transfer - share of Water Utility costs	104,889	109,182	104,889	-	109,182	109,000	3.92%
99600-751	Post employment benefits (15% S.U.)	-	-	3,000	-	3,000	3,000	0.00%
99600-775	Miscellaneous General Expenses	-	-	500	-	-	-	-100.00%
Total Administrative & General Expenses		<u>974,323</u>	<u>983,019</u>	<u>972,944</u>	<u>474,239</u>	<u>972,992</u>	<u>975,678</u>	0.28%

Fund 20 - Sewer Utility Fund
Expense Summary (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Maintenance Expenses								
99600-632	Materials & supplies	\$ 8,929	\$ 6,793	\$ 10,000	\$ 3,148	\$ 10,000	\$ 10,000	0.00%
99600-650	Equipment - Televising & cleaning	687	4,303	10,000	3,067	5,000	5,000	-50.00%
99600-651	Collection System - Contractor costs	-	15,612	20,000	-	10,000	10,000	-50.00%
99600-652	Collection System - Repair & materials	4,001	9,022	10,000	3,000	10,000	10,000	0.00%
Total Maintenance Expenses		<u>13,617</u>	<u>35,730</u>	<u>50,000</u>	<u>9,215</u>	<u>35,000</u>	<u>35,000</u>	-30.00%
Debt Service								
96000-717	Amortization & Fiscal Charges	1,818	44,020	2,000	9,634	9,634	2,500	25.00%
96000-700	Principal Expense	835,565	675,843	1,012,164	1,015,904	1,015,904	987,101	-2.48%
96000-701	Interest Expense	249,153	321,157	353,331	196,280	353,331	295,583	-16.34%
Total Debt Service Expenses		<u>1,086,536</u>	<u>1,041,020</u>	<u>1,367,495</u>	<u>1,221,818</u>	<u>1,378,869</u>	<u>1,285,184</u>	-6.02%
Total Sewer Expenses		<u>\$ 2,308,284</u>	<u>\$ 2,262,991</u>	<u>\$ 2,644,282</u>	<u>\$ 1,854,494</u>	<u>\$ 2,610,694</u>	<u>\$ 2,565,214</u>	-2.99%

Fund 20 - Sewer Utility Fund

Operating Expense Detail

20-99600 Administrative & General Expenses

246 - Software Support

Accounting/billing software license (15% S.U.)	1,725
Special assessment software (25% S.U.)	675
Handheld/utility software	<u>1,500</u>
Total	3,900

250 - Utilities

Village Hall (10% S.U.)	8,000
DPW Building (10% S.U.)	<u>3,500</u>
Total	11,500

251 - Telephone/Internet

Village Hall (10% S.U.)	1,750
DPW Building (10% S.U.)	<u>2,000</u>
Total	3,750

254 - Locating Costs (Digger Hotline)

Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	<u>250</u>
Total	1,000

270 - Insurance

Liability (15% S.U.)	11,338
Property (15% S.U.)	2,700
Auto (15% S.U.)	2,185
Workers Compensation (15% S.U.)	18,237
Self Insurance Deductible (15% S.U.)	<u>7,500</u>
Total	41,960

300 - Office Supplies

Village Hall (5% S.U.)	750
DPW Building (10% S.U.)	<u>100</u>
Total	850

Fund 20 - Sewer Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget
Capital Sources:						
Special Assessments Received	\$ 98,969	\$ 21,876	\$ 95,000	\$ -	\$ 25,000	\$ 25,000
Capital Contributions/Grants	-	28,417	-	961	974,523	-
Debt Proceeds	-	<u>2,615,000</u>	-	<u>494,037</u>	<u>494,037</u>	<u>1,500,000</u>
Total	<u>98,969</u>	<u>2,665,293</u>	<u>95,000</u>	<u>494,998</u>	<u>1,493,560</u>	<u>1,525,000</u>
Capital Additions:						
1404 - Hollywood Avenue	46,983	-	-	-	-	-
1403 - Hampton Avenue	64,067	-	-	-	-	-
1501 - Southside Utility (Bartlett, Idlewild, Wood	353,950	52,687	-	2,850	2,850	-
1401 - Larkin Street Reconstruction	4,075	-	-	-	-	-
1602 - Elkhart Utility & Street Reconstruction	-	22,060	-	4,712	17,228	-
1603 - Sheffield Utility & Street Reconstruction	-	4,630	-	3,141	32,229	-
1601 - Berkeley Utility & Street Reconstruction	10,446	314,247	-	113,969	113,969	-
1613 - PPII Project	-	13,244	-	41,797	138,203	180,000
1614 - Palisades/Woodruff Sanitary	3,840	488,868	-	1,477,235	1,477,235	-
1706 - Cramer Sanitary & Storm	-	-	-	33,405	-	-
485 - Vehicle Replacement Fund	-	111,829	55,000	-	55,000	35,600
Sewer Infrastructure	-	-	<u>250,000</u>	-	-	<u>280,000</u>
Total Capital Additions	483,361	1,007,565	305,000	1,677,109	1,836,714	495,600
Change in Capital Activity	<u>(384,392)</u>	<u>1,657,728</u>	<u>(210,000)</u>	<u>(1,182,111)</u>	<u>(343,154)</u>	<u>1,029,400</u>
Beginning Cash Balance	\$ 985,673	\$ 1,110,009	\$ 1,694,511		\$ 1,110,009	\$ 413,524
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	77,438	145,232	-		-	-
Adjustment for accruals	690,734	(897,301)	-		-	-
Interest paid	(259,444)	(321,157)	(353,331)		(353,331)	(295,583)
Ending Cash Balance	<u>\$ 1,110,009</u>	<u>\$ 1,694,511</u>	<u>\$ 1,131,180</u>		<u>\$ 413,524</u>	<u>\$ 1,147,341</u>

Fund 20 - Sewer Utility Fund
 Schedule of Principal and Interest on Existing Debt

Below is repayment schedule for debt related to sewer utility projects as of 12/31/17:

Schedule of Sewer Utility Principal & Interest as of 12/31/17			
Year	Total	Principal	Interest
2018	1,282,684	987,101	295,583
2019	1,270,976	1,002,276	268,700
2020	1,255,917	1,014,592	241,325
2021	910,734	692,218	218,516
2022	907,685	708,043	199,642
2023	881,635	701,644	179,991
2024	883,846	723,864	159,982
2025	864,888	724,755	140,133
2026	853,764	733,027	120,737
2027	862,442	761,668	100,774
2028	693,722	611,609	82,113
2029	696,991	632,132	64,859
2030	310,640	260,000	50,640
2031	305,005	260,000	45,005
2032	263,866	225,000	38,866
2033	262,299	230,000	32,299
2034	260,396	235,000	25,396
2035	258,094	240,000	18,094
2036	260,525	250,000	10,525
2037	94,995	90,000	4,995
2038	91,665	90,000	1,665
Totals	\$ 13,472,770	\$ 11,172,929	\$ 2,299,841

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STORMWATER UTILITY



Department Description

The Stormwater utility was created to pay for the cost of owning, maintaining, and constructing the Village's stormwater management system. The goals in the creation of a Stormwater utility include:

- Providing a system in which properties pay for their portion of the stormwater system's expenses, since all properties benefit from the system.
- Increase awareness about the Village's stormwater management system.
- Encourage property owners to reduce the amount of stormwater run-off from their property by implementing management measures such as rain barrels and detention basins.
- Provide a predictable and sustainable funding source to properly maintain the stormwater system.

Services

- Maintain approximately 30 miles of stormwater utility pipe;
- Perform spot repairs, manhole repairs and chimney replacement;
- Inlet and catch basin replacement.

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- \$144,373 supplement from General fund to balance budget
- 2018 expected projects and project amounts include utility work on the following:
 - Manhole, lining, catch basin and inlet repairs \$350,000

STORMWATER UTILITY



Stormwater Utility Staffing				
Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Village Manager	20%	20%	20%	15%
Assistant Manager	10%	10%	10%	10%
Finance Director / Clerk	15%	15%	15%	15%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	20%	20%	20%	20%
DPW Director	25%	25%	25%	25%
Staff Engineer	15%	15%	25%	25%
DPW Superintendent / Forester	20%	20%	10%	10%
Garage Supervisor / Mechanic	-	-	5%	5%
Foreman	-	-	5%	5%
Service Worker 1	20%	20%	35%	35%
Service Worker 2	15%	15%	5%	5%
Service Worker 3	5%	5%	5%	5%
Service Worker 4	25%	25%	35%	35%
Utility Technician 1	5%	5%	5%	10%
Utility Technician 2	-	-	-	5%
Administrative Assistant	25%	25%	10%	10%

Fund 33 - Stormwater Utility Fund
 Summary of Operating Revenues & Expenses

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Stormwater Utility Revenue	\$ 753,255	\$ 676,836	\$ 759,952	\$ 404,309	\$ 707,697	\$ 760,500	0.07%
Total Stormwater Operating Revenue	<u>753,255</u>	<u>676,836</u>	<u>759,952</u>	<u>404,309</u>	<u>707,697</u>	<u>760,500</u>	0.07%

Summary of Expenses

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 208,643	\$ 202,747	\$ 233,076	\$ 137,622	\$ 206,433	\$ 235,162	0.89%
Administrative & General Expenses	134,442	129,300	134,149	89,453	114,037	128,762	-4.02%
Maintenance Expenses	35,681	35,423	18,500	8,665	17,500	17,500	-5.41%
Debt & Capital Related Expenses	<u>245,873</u>	<u>226,155</u>	<u>374,227</u>	<u>328,120</u>	<u>369,727</u>	<u>379,076</u>	1.30%
Total Stormwater Operating Expenses	<u>624,639</u>	<u>593,625</u>	<u>759,952</u>	<u>563,860</u>	<u>707,697</u>	<u>760,500</u>	0.07%
Increase/(Decrease) in Equity	<u>128,616</u>	<u>83,211</u>	<u>-</u>	<u>(159,551)</u>	<u>-</u>	<u>-</u>	
Beginning Net Assets	\$ 3,948,564	\$ 4,247,506	\$ 4,247,506		\$ 4,247,506	\$ 4,357,256	
Adjustments to "accrual" basis:							
Capital Contributions	123,817	-	-		-	-	
Depreciation Expense	(103,394)	(306,722)	(110,250)		(110,250)	(230,000)	
Principal Expense	115,000	223,511	220,000		220,000	230,000	
Restatement	<u>34,903</u>	<u>-</u>	<u>-</u>		<u>-</u>	<u>-</u>	
Ending Net Assets	<u>\$ 4,247,506</u>	<u>\$ 4,247,506</u>	<u>\$ 4,357,256</u>		<u>\$ 4,357,256</u>	<u>\$ 4,357,256</u>	

Fund 33 - Stormwater Utility Fund Revenue Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Stormwater Utility Revenue								
46800	Stormwater Fees	\$ 607,687	\$ 608,028	\$ 605,687	\$ 400,724	\$ 608,118	\$ 608,000	0.38%
46810	Penalties & Late Charges	6,604	4,401	250	2,585	5,855	4,977	1890.80%
48110	Investment Income	5,750	3,223	3,500	1,000	1,500	3,000	-14.29%
48901	Miscellaneous revenue	-	-	150	-	-	150	0.00%
49200	Transfer from General Fund	123,816	49,781	150,365	-	92,224	144,373	-3.98% (1)
49502	Debt Premium	9,398	11,403	-	-	-	-	0.00%
Total Stormwater Utility Revenue		<u>753,255</u>	<u>676,836</u>	<u>759,952</u>	<u>404,309</u>	<u>707,697</u>	<u>760,500</u>	0.07%

Significant Variances Explanation:

- (1) Annual supplement from General Fund. Amount will fluctuate year to year to balance Stormwater Utility budget.

Fund 33 - Stormwater Utility Fund Expense Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits								
64300-100	Salary & Wages	\$ 163,086	\$ 153,658	\$ 173,162	\$ 104,726	\$ 157,089	\$ 176,943	2.18%
64300-xxx	Taxes & Benefits	45,557	49,089	59,914	32,896	49,344	58,219	-2.83%
	Total Wages & Employee Benefits	<u>208,643</u>	<u>202,747</u>	<u>233,076</u>	<u>137,622</u>	<u>206,433</u>	<u>235,162</u>	0.89%
Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	106	446	975	129	900	975	0.00%
64300-201	Engineer Services (25% SW.U.)	22,989	32,433	7,500	3,333	7,500	7,500	0.00%
64300-205	Auditing Services (4% SW.U.)	3,331	879	9,794	641	641	1,752	-82.11% (1)
64300-220	Attorney Services	-	-	1,500	-	-	500	-66.67%
64300-245	GIS System (25% SW.U.)	2,057	1,927	6,000	3,835	6,000	9,000	50.00%
64300-246	Software support (15% SW.U.)	1,761	1,961	1,725	1,827	1,827	1,725	0.00%
64300-248	Weather Monitoring System (25% SW.U.)	507	-	600	408	500	600	0.00%
64300-250	Utilities (10% SW.U.)	21,306	11,309	12,000	6,651	11,000	11,500	-4.17%
64300-251	Telephone/Internet (10% SW.U.)	3,890	3,770	4,000	2,712	-	3,750	-6.25%
64300-252	Fuel & Oil (15% SW.U.)	15,000	12,491	12,750	7,726	12,000	12,750	0.00%
64300-254	Locating Costs (Digger Hotline)	690	845	1,000	755	1,000	1,000	0.00%
64300-270	Insurance (15% SW.U.)	35,691	27,705	44,485	32,901	40,694	41,960	-5.68%
64300-300	Office Supplies (4/10% SW.U.)	13	871	700	55	700	700	0.00%
64300-301	Printing/Publishing/Copies	4,949	3,417	2,500	1,745	3,375	3,200	28.00%
64300-302	Postage (4% SW.U.)	344	168	620	84	600	600	-3.23%
64300-360	Building Maintenance (5% SW.U.)	2,475	2,194	4,750	750	1,300	4,250	-10.53%
64300-550	Vehicle Maintenance (4% SW.U.)	17,258	26,884	18,000	23,876	24,000	22,000	22.22%
64300-678	Stormwater Abatement Fees	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
99601-751	Post employment benefits (15% SW.U.)	-	-	3,000	-	-	3,000	0.00%
64300-775	Miscellaneous General Expenses	75	-	250	25	-	-	-100.00%
	Total Administrative & General Expenses	<u>134,442</u>	<u>129,300</u>	<u>134,149</u>	<u>89,453</u>	<u>114,037</u>	<u>128,762</u>	-4.02%

Stormwater Utility Fund Expense Summary (cont.)

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Maintenance Expenses								
64300-310	Equipment Maintenance	-	-	1,500	-	1,500	1,500	0.00%
64300-675	Stormwater Maintenance Materials	35,266	34,874	15,000	8,215	15,000	15,000	0.00%
64300-676	Inlet Basic Collection Disposal	-	-	1,000	-	-	-	-100.00%
64300-677	Stormwater Abatement	415	549	1,000	450	1,000	1,000	0.00%
Total Maintenance Expenses		<u>35,681</u>	<u>35,423</u>	<u>18,500</u>	<u>8,665</u>	<u>17,500</u>	<u>17,500</u>	-5.41%
Debt Service								
96000-717	Amortization & Fiscal Charges	24,131	4,214	4,500	-	-	4,500	0.00%
96000-700	Principal Expense	115,000	140,000	220,000	220,000	220,000	230,000	4.55%
96000-701	Interest Expense	<u>106,742</u>	<u>81,941</u>	<u>149,727</u>	<u>108,120</u>	<u>149,727</u>	<u>144,576</u>	-3.44%
Total Debt Service		<u>245,873</u>	<u>226,155</u>	<u>374,227</u>	<u>328,120</u>	<u>369,727</u>	<u>379,076</u>	1.30%
Total Stormwater Utility Expenses		<u>\$ 624,639</u>	<u>\$ 593,625</u>	<u>\$ 759,952</u>	<u>\$ 563,860</u>	<u>\$ 707,697</u>	<u>\$ 760,500</u>	0.07%

Significant Variances Explanation:

- (1) Audit allocation based on prior year revenue

Fund 33 - Stormwater Utility Fund

Operating Expense Detail

33-64300 Administrative & General Expenses

250 - Utilities

Village Hall (10% S.U.)	8,000
DPW Building (10% S.U.)	<u>3,500</u>
Total	11,500

251 - Telephone/Internet

Village Hall (10% S.U.)	1,750
DPW Building (10% S.U.)	<u>2,000</u>
Total	3,750

254 - Locating Costs (Digger Hotline)

Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	<u>250</u>
Total	1,000

300 - Office Supplies

Village Hall (4% S.U.)	600
DPW Building (10% S.U.)	<u>100</u>
Total	700

270 - Insurance

Liability (15% SW.U.)	11,338
Property (15% SW.U.)	2,700
Auto (15% SW.U.)	2,185
Workers Compensation (15% SW.U.)	18,237
Self Insurance Deductible (15 SW.U.)	<u>7,500</u>
Total	41,960

Fund 33 - Stormwater Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget
Capital Sources:						
Debt Proceeds	\$ 2,005,000	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Stormwater Discharge Grant	-	-	-	7,686	-	-
FEMA Grant	123,817	-	-	-	1,032,505	-
Total	2,128,817	-	-	7,686	1,032,505	700,000
Capital Additions:						
1301 - Lancaster	153,194	-	-	-	-	-
Stormwater Infrastructure	165,970	33,805	350,000	44,660	75,000	100,000
1501 - Southside Utility (Bartlett, Idlewild, Woodruff)	735,227	93,265	-	6,500	6,500	-
1602 - Elkhart Utility & Street Reconstruction	-	233,157	-	3,342	3,342	-
1603 - Sheffield Utility & Street Reconstruction	-	180,327	-	4,388	4,388	-
1601 - Berkeley Utility & Street Reconstruction	7,410	368,400	-	78,277	78,277	-
1613 - PPII Project	-	12,021	-	41,798	65,000	-
1706 - Cramer Sanitary & Storm	-	14,816	-	9,400	9,400	100,000
485 - Vehicle Replacement Fund	-	80,139	55,000	-	55,000	17,800
Total Capital Additions	1,061,801	1,015,930	405,000	188,365	296,907	217,800
Change in Capital Activity	1,067,016	(1,015,930)	(405,000)	(180,679)	735,598	482,200
Beginning Cash Balance	\$ 2,058,602	\$ 3,833,076	\$ 342,457		\$ 342,457	\$ 928,328
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	128,616	83,211	-		-	-
Adjustment for accruals	685,584	(2,475,959)	-		-	-
Interest paid	(106,742)	(81,941)	(149,727)		(149,727)	(144,576)
Ending Cash Balance	\$ 3,833,076	\$ 342,457	\$ (212,270)		\$ 928,328	\$ 1,265,952

Fund 33 - Stormwater Utility Fund
 Schedule of Principal and Interest on Existing Debt

Below is repayment schedule for debt related to stormwater utility projects as of 12/31/17:

Schedule of Stormwater Utility Principal & Interest as of 12/31/17			
Year	Total	Principal	Interest
2018	374,576	230,000	144,576
2019	378,951	240,000	138,951
2020	387,851	255,000	132,851
2021	381,969	255,000	126,969
2022	396,151	275,000	121,151
2023	354,363	240,000	114,363
2024	357,388	250,000	107,388
2025	364,663	265,000	99,663
2026	376,663	285,000	91,663
2027	383,263	300,000	83,263
2028	394,088	320,000	74,088
2029	403,901	340,000	63,901
2030	412,801	360,000	52,801
2031	415,813	375,000	40,813
2032	418,013	390,000	28,013
2033	409,726	395,000	14,726
2034	126,013	120,000	6,013
2035	127,031	125,000	2,031
Totals	\$ 6,463,224	\$ 5,020,000	\$ 1,443,224

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PARKING UTILITY FUND



Department Description

Many of the businesses occupying the Silver Spring Business District do not have adequate parking spaces for their needs. The Village owns parking lots which are rented out for public use, and metered on-street parking is also available on Silver Spring Drive. The Parking Utility accounts for the expenses associated with administering and enforcing parking regulations and maintenance of Village lots. These expenses are funded with quarterly parking revenue paid by businesses using these spaces, offset by monthly meter collections.

Services

- Routine collection of meter coin;
- Ticketing and towing of vehicles as necessary;
- Maintenance of municipal parking lots as necessary;
- Quarterly billing to commercial property owners

Budget Impact & Changes from Previous Year

- The Parking Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period. The Parking Utility does not have any existing debt at this time.
- Wages and benefits allocated based on actual time spend on planned utility related activities in the upcoming year.
- Quarterly parking revenue is comprised of charges assessed to business owners within the District. Due to a portion of the Village's parking lots not being assessable in 201-2016, the Village granted a "vacation" from quarterly assessments. A parking utility study is underway on how to move forward with the parking utility, including if and how to assess owners within the District.

PARKING UTILITY FUND



Parking Utility Staffing				
Position	Employee FTE			
	2015 Budget	2016 Budget	2017 Budget	2018 Budget
Assistant Manager	10%	10%	-	-
Finance Director / Clerk	5%	5%	5%	5%
Deputy Clerk	5%	5%	5%	5%
Community Service Officer 1	50%	25%	50%	25%
Community Service Officer 2	25%	-	50%	25%
Community Service Officer 3	-	-	25%	25%
Community Service Officer 4	-	-	-	25%
Foreman	-	-	5%	5%
Services Technician	10%	10%	10%	5%

Fund 51 - Parking Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Parking Utility Revenue	\$ 80,280	\$ 79,522	\$ 91,906	\$ 43,468	\$ 70,000	\$ 70,000	-23.84%
Total Parking Operating Revenue	80,280	79,522	91,906	43,468	70,000	70,000	-23.84%

Summary of Expenses

Department	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits	\$ 51,788	\$ 58,220	\$ 42,713	\$ 31,830	\$ 47,745	\$ 40,877	-4.30%
Administrative & General Expenses	48,032	47,264	49,193	20,768	47,500	44,026	-10.50%
Total Parking Operating Expenses	99,820	105,484	91,906	52,598	95,245	84,903	-7.62%
Increase/(Decrease) in Equity	<u>(19,540)</u>	<u>(25,962)</u>	<u>-</u>	<u>(9,130)</u>	<u>(25,245)</u>	<u>(14,903)</u>	
Beginning Net Assets	\$ 346,476	\$ 326,936	\$ 300,974		\$ 300,974	\$ 275,729	
Restatement	16,585	-	-		-	-	
Ending Net Assets	<u>\$ 326,936</u>	<u>\$ 300,974</u>	<u>\$ 300,974</u>		<u>\$ 275,729</u>	<u>\$ 260,826</u>	

Fund 51 - Parking Utility Fund

Revenue Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Parking Utility Revenue								
46820	Quarterly parking revenue	\$ -	\$ -	\$ 26,906	\$ -	\$ -	\$ -	-100.00% (1)
46821	Parking meters	80,280	69,522	65,000	43,468	70,000	70,000	7.69%
48901	Miscellaneous revenue	-	10,000	-	-	-	-	0.00%
Total Parking Utility Revenue		<u>80,280</u>	<u>79,522</u>	<u>91,906</u>	<u>43,468</u>	<u>70,000</u>	<u>70,000</u>	-23.84%

Significant Variances Explanation:

- (1) Quarterly parking revenue is comprised of charges assessed to business owners within the District. Due to a portion of the Village's parking lots not being assessable in 2014-2016, the Village granted a "vacation" from quarterly assessments. A parking utility study is underway on how to move forward with the parking utility, including if and how to assess owners within the District.

Fund 51 - Parking Utility Fund Expense Summary

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Wages & Benefits								
99900-100	Salary & Wages	\$ 43,135	\$ 50,351	\$ 35,616	\$ 28,884	\$ 43,326	\$ 34,664	-2.67%
99900-xxx	Taxes & Benefits	8,653	7,869	7,097	2,946	4,419	6,213	-12.46%
	Total Wages & Employee Benefits	<u>51,788</u>	<u>58,220</u>	<u>42,713</u>	<u>31,830</u>	<u>47,745</u>	<u>40,877</u>	-4.30%
Administrative & General Expenses								
99900-205	Auditing Services (2% P.U.)	831	879	641	641	641	632	-1.40%
99900-246	Software support (2% P.U.)	235	241	230	244	244	230	0.00%
99900-250	Utilities	2,131	1,134	450	116	200	-	-100.00%
99900-252	Fuel & Oil (1/5% P.U.)	5,540	4,220	4,250	2,503	4,000	4,250	0.00%
99900-270	Insurance (5% P.U.)	11,900	8,601	14,828	10,967	12,732	13,986	-5.68%
99900-280	Depreciation	4,649	5,486	4,650	-	5,486	5,486	17.98%
99900-300	Office Supplies (1% P.U.)	67	3,122	150	-	150	150	0.00%
99900-302	Postage (1% P.U.)	86	42	155	21	155	150	-3.23%
99900-550	Vehicle Maintenance (1% P.U.)	5,753	7,299	6,000	3,929	6,000	1,250	-79.17%
99900-602	Tax Equivalent	12,539	12,592	12,539	-	12,592	12,592	0.42%
99900-751	Post employment benefits (5% P.U.)	-	-	1,000	-	1,000	1,000	0.00%
99900-760	Sales tax (recovered)	4,301	3,648	4,300	2,347	4,300	4,300	0.00%
	Total Administrative & General Expenses	<u>48,032</u>	<u>47,264</u>	<u>49,193</u>	<u>20,768</u>	<u>47,500</u>	<u>44,026</u>	-10.50%
	Total Parking Utility Expenses	<u>\$ 99,820</u>	<u>\$ 105,484</u>	<u>\$ 91,906</u>	<u>\$ 52,598</u>	<u>\$ 95,245</u>	<u>\$ 84,903</u>	-7.62%

Fund 51 - Parking Utility Fund
 Capital and Related Financing Activity

Capital Sources & Uses	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget
Capital Additions:						
Parking Utility Study	-	-	10,000	-	10,000	-
Vehicle Replacement Fund	-	15,000	15,000	-	15,000	4,450
Total Capital Additions	-	15,000	25,000	-	25,000	4,450
Change in Capital Activity	-	(15,000)	(25,000)	-	(25,000)	(4,450)
Beginning Cash Balance	\$ 159,596	\$ 145,569	\$ 92,817		\$ 92,817	\$ 42,572
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(19,540)	(25,962)	-		(25,245)	(14,903)
Adjustment for accruals	5,513	(11,790)	-		-	-
Ending Cash Balance	\$ 145,569	\$ 92,817	\$ 67,817		\$ 42,572	\$ 23,219

CAPITAL PROJECT FUND: SPECIAL ASSESSMENT



Description

In May 2014, the Village Board passed an ordinance amending a section of the code with regard to assessments for improvements to property and adjoining infrastructure. The ordinance places project costs that were previously assessed to homeowners through special assessments onto the tax levy.

The special assessment fund will remain to track the special assessment revenue previously earned under the prior special assessment policy and the payment of principal and interest from previously issued debt. The last principal and interest payment for special assessment debt is in the year 2031. Below is repayment schedule for debt related to special assessment projects as of 12/31/17:

Schedule of special assement Principal & Interest as of 12/31/17			
Year	Total	Principal	Interest
2018	114,000	95,432	18,568
2019	118,067	102,290	15,777
2020	120,110	107,290	12,820
2021	53,038	42,290	10,748
2022	49,600	40,000	9,600
2023	48,400	40,000	8,400
2024	47,200	40,000	7,200
2025	41,075	35,000	6,075
2026	35,100	30,000	5,100
2027	34,200	30,000	4,200
2028	38,225	35,000	3,225
2029	42,100	40,000	2,100
2030	26,125	25,000	1,125
2031	25,375	25,000	375
Totals	\$ 792,615	\$ 687,302	\$ 105,313

Fund 42 - Special Assessment Fund

Summary of Revenues & Expenditures

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues								
42000	Special assessments	\$ 300,912	\$ 104,364	\$ 95,000	\$ 11,880	\$ 95,000	\$ 85,000	-10.53%
48110	Investment income	1,534	4,825	1,200	5,574	8,500	1,500	25.00%
48130	Interest on special assessments	13,918	6,015	2,000	-	5,000	3,000	50.00%
	Total Revenue	<u>316,364</u>	<u>115,204</u>	<u>98,200</u>	<u>17,454</u>	<u>108,500</u>	<u>89,500</u>	-8.86%
General & Capital Expenditures								
99200-731	Transfer to debt service	139,851	143,852	141,302	343,040	343,040	114,001	-19.32%
	Total Expenditures	<u>139,851</u>	<u>143,852</u>	<u>141,302</u>	<u>343,040</u>	<u>343,040</u>	<u>114,001</u>	-19.32%
	Beginning Fund Balance	\$ 1,184,632	\$ 1,361,145	\$ 1,332,497		\$ 1,332,497	\$ 1,097,957	
	Annual Income / (Loss)	176,513	(28,648)	(43,102)		(234,540)	(24,501)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,361,145</u>	<u>\$ 1,332,497</u>	<u>\$ 1,289,395</u>		<u>\$ 1,097,957</u>	<u>\$ 1,073,456</u>	

CAPITAL PROJECT FUND: BORROWED MONEY



Department Description

The Borrowed Money Fund is for all non-utility related capital projects costs or equipment costs that are not levied through property taxes or utility fees but are financed through municipal borrowing.

Budget Impact & Changes from Previous Year

- 2018 expected projects and project amounts for buildings, streets, sidewalk replacements, and parks include the following:
 - Sidewalk Replacement \$ 100,000
 - Street Light Replacement – Circle Dr \$ 325,000
 - DOT HSIP Safety Grant Improvements \$ 156,000
 - Klode Park Projects
 - Playground Evaluation \$ 10,000
 - Village Hall / Police Building Project \$ 2,500,000

Fund 43 - Borrowed Money Fund

Summary of Revenues & Expenditures

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues								
48110	Investment income	\$ 5,813	\$ 24,916	\$ 5,000	\$ 29,463	\$ 3,600	\$ 20,000	300.00%
48901	Miscellaneous revenue	7,217	6,052	-	8,849	10,000	10,000	100.00%
49100	Debt proceeds	3,945,000	4,445,000	-	-	-	4,796,000	100.00%
	Total Revenue	3,958,030	4,475,968	5,000	38,312	13,600	4,826,000	96420.00%
General & Capital Expenditures								
99400-200	Design/Engineering Services	-	-	200,000	-	-	-	-100.00%
99400-361	Buildings & equipment	1,611	-	120,000	7,201	50,000	2,500,000	1983.33%
99400-800	Mill & overlay	462,334	441,146	650,000	-	450,000	-	-100.00%
99400-801	Sidewalk reconstruction	345,096	100,679	100,000	-	100,000	100,000	0.00%
99400-802	Alley reconstruction	18,637	5,681	10,000	-	10,000	-	-100.00%
99400-803-1404	Hollywood/Larkin/Hampton	11,662	-	-	-	-	-	0.00%
99400-803-1501	Idlewild/Woodruff/Bartlett street	1,246,635	-	-	10,650	-	-	0.00%
99400-803-1601	Berkeley street reconstruction	43,390	1,235,795	-	93,937	93,937	-	0.00%
99400-803-1602	Elkhart Street Reconstruction	-	332,572	-	33,165	65,263	-	0.00%
99400-803-1603	Sheffield Street Reconstruction	-	276,322	-	21,322	155,356	-	0.00%
99400-806-1701	Bay Ridge Traffic Light & Signals	-	6,167	-	1,375	10,000	-	0.00%
99400-806-1704	Circle Drive Street Light Project	-	-	200,000	-	200,000	325,000	62.50%
99400-807-1705	Park Improvement Projects	-	-	445,000	-	445,000	10,000	-97.75%
99400-806-1801	DOT HSIP Safety Grant Improvements	-	-	100,000	22,612	100,000	156,000	56.00%
	Non designated street repairs	-	-	460,000	-	-	-	-100.00%
	Total Expenditures	2,129,365	2,398,362	2,285,000	190,262	1,679,556	3,091,000	35.27%
	Beginning Fund Balance	\$ (864,766)	\$ 963,899	\$ 3,041,505		\$ 3,041,505	\$ 1,603,418	
	Annual Income / (Loss)	1,828,665	2,077,606	(2,280,000)		(1,665,956)	1,735,000	
	Fund balance adjustment	-	-	-		227,869	-	
	Ending Fund Balance	<u>\$ 963,899</u>	<u>\$ 3,041,505</u>	<u>\$ 761,505</u>		<u>\$ 1,603,418</u>	<u>\$ 3,338,418</u>	

CAPITAL PROJECT FUND: TID NO. 1



Department Description

Tax Incremental Financing District (TID) No. 1 includes property along Silver Spring, Beaumont, Consaul, and Lake Drive. The purpose of creating a TID is to provide a financing mechanism for generating 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 taking units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created in 2004 the base value of the property within TID No. 1 was \$38,403,700. As of January 1, 2017 the TID value was \$64,371,900 which yields an increment of \$25,968,200.

TID No. 1 Projects:

The 2018 budget includes \$100,000 for Silver Spring projects, \$50,000 for project review and completion of previous year projects.



TID #1 Boundary

Fund 25 - Tax Increment District # 1
 Summary of Revenues & Expenditures

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 487,173	\$ 583,805	\$ 583,805	\$ 561,694	\$ 561,694	\$ 561,694	-3.79%
43430	Exempt computer aid	11,837	16,969	16,969	13,000	-	13,000	-23.39%
48910	BID Repayment - Retail Incentive Grant	20,000	-	-	-	-	-	0.00%
49100	Debt proceeds	295,000	-	-	-	-	-	0.00%
49601	Miscellaneous	9,656	67,587	-	-	-	-	0.00%
	Total Revenue	<u>823,666</u>	<u>668,361</u>	<u>600,774</u>	<u>574,694</u>	<u>561,694</u>	<u>574,694</u>	-4.34%
Expenditures								
98200-731	Transfer to Debt Service	626,052	317,754	319,953	319,953	319,953	306,200	-4.30%
98200-790	Project Costs	315,332	143,986	310,000	27,755	150,000	160,000	-48.39%
98200-791	General Expenses	35,919	62,820	35,000	16,755	25,000	35,000	0.00%
98200-792	Developer/Retail Incentive/Façade	57,434	108,000	250,000	28,000	250,000	250,000	0.00%
	Total Expenditures	<u>1,034,737</u>	<u>632,560</u>	<u>914,953</u>	<u>392,463</u>	<u>744,953</u>	<u>751,200</u>	-17.90%
	Beginning Fund Balance	\$ 1,457,940	\$ 1,246,869	\$ 1,282,670		\$ 1,282,670	\$ 1,099,411	
	Annual Income / (Loss)	(211,071)	35,801	(314,179)		(183,259)	(176,506)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,246,869</u>	<u>\$ 1,282,670</u>	<u>\$ 968,491</u>		<u>\$ 1,099,411</u>	<u>\$ 922,905</u>	

CAPITAL PROJECT FUND: TID NO. 2



Department Description

Tax Incremental Financing District (TID) No. 2 includes property along Beaumont Ave, Consaul Ave, and Santa Monica Drive. As with TID No. 1, the purpose of creating a TID is to provide a financing mechanism for generating 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 taking units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects.

TID No. 2 was created specifically for the Mandel Group development and is an overlay district, meaning, the boundaries of TID No. 2 are also included in the boundaries of TID No. 1. When created in 2013 the base value of the property within TID No. 2 was \$405,600. As of January 1, 2017 the TID value was \$14,837,300 which yields an increment of \$14,431,700.

TID No. 2 Expenditures:

The 2018 budget includes a \$233,247 developer payment as part of the contract agreement.



TID #2 Boundary

Fund 27 - Tax Increment District # 2
 Summary of Revenues & Expenditures

Account	Account Name	2015 Actual	2016 Actual	2017 Budget	8/31/2017 YTD	2017 Projected	2018 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 22,601	\$ 203,719	\$ 339,483	\$ 266,379	\$ 266,379	\$ 340,550	0.31%
49200	Transfer from other funds	129,309	-	-	-	-	-	0.00%
49502	Miscellaneous	-	-	-	-	-	-	0.00%
	Total Revenue	<u>151,910</u>	<u>203,719</u>	<u>339,483</u>	<u>266,379</u>	<u>266,379</u>	<u>340,550</u>	0.31%
Expenditures								
98200-731	Transfer to Debt Service	52,188	111,586	115,013	-	115,013	117,988	2.59%
98200-790	TID #2 Project Costs	(274,459)	-	-	-	-	-	0.00%
98200-791	TID #2 General Expenses	3,920	2,009	25,000	-	25,000	25,000	0.00%
98200-797	Developer/Retail Incentive/Façade	<u>22,601</u>	<u>90,586</u>	<u>189,025</u>	-	<u>189,025</u>	<u>223,247</u>	18.10%
	Total Expenditures	<u>(195,750)</u>	<u>204,181</u>	<u>329,038</u>	-	<u>329,038</u>	<u>366,235</u>	11.30%
	Beginning Fund Balance	\$ (261,261)	\$ 86,399	\$ 85,937		\$ 85,937	\$ 23,278	
	Annual Income / (Loss)	347,660	(462)	10,445		(62,659)	(25,685)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 86,399</u>	<u>\$ 85,937</u>	<u>\$ 96,382</u>		<u>\$ 23,278</u>	<u>\$ (2,407)</u>	

TID #1 & TID #2 Funds
 Schedule of Principal and Interest on Existing Debt

Below is repayment schedule for debt related to TID #1 and TID #2 as of 12/31/17

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2018	310,315	113,873	424,188	240,315	65,885	306,200	70,000	47,988	117,988
2019	297,180	106,757	403,937	222,180	60,944	283,124	75,000	45,813	120,813
2020	307,180	99,650	406,830	227,180	56,162	283,342	80,000	43,488	123,488
2021	317,180	92,594	409,774	232,180	51,263	283,443	85,000	41,331	126,331
2022	325,000	84,638	409,638	235,000	45,388	280,388	90,000	39,250	129,250
2023	340,000	75,251	415,251	245,000	38,313	283,313	95,000	36,938	131,938
2024	360,000	64,988	424,988	260,000	30,738	290,738	100,000	34,250	134,250
2025	280,000	55,388	335,388	175,000	24,213	199,213	105,000	31,175	136,175
2026	280,000	47,038	327,038	170,000	19,088	189,088	110,000	27,950	137,950
2027	260,000	39,019	299,019	150,000	14,369	164,369	110,000	24,650	134,650
2028	270,000	31,100	301,100	155,000	9,825	164,825	115,000	21,275	136,275
2029	280,000	22,706	302,706	165,000	5,025	170,025	115,000	17,681	132,681
2030	170,000	15,669	185,669	55,000	1,725	56,725	115,000	13,944	128,944
2031	145,000	10,513	155,513	30,000	450	30,450	115,000	10,063	125,063
2032	115,000	6,038	121,038	-	-	-	115,000	6,038	121,038
2033	115,000	2,013	117,013	-	-	-	115,000	2,013	117,013
	<u>4,171,855</u>	<u>867,235</u>	<u>5,039,090</u>	<u>2,561,855</u>	<u>423,388</u>	<u>2,985,243</u>	<u>1,610,000</u>	<u>443,847</u>	<u>2,053,847</u>

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LIST OF EXISTING DEBT AS OF 12/31/17



Below is a summary of existing principal on all existing debt with year of issue, final maturity, interest rate and purpose of debt issue:

Type of Debt	Year of Issue	Final Maturity	Original Amount	Existing Principal – 12/31/2017	Interest Rates	Purpose
CWFL GO Debt	2008	2027	\$ 2,521,944	\$ 1,446,057	2.37%	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	\$ 5,509,861	\$ 3,832,553	2.91%	Public Infrastructure Improvement Projects
Corporate Purpose	2010	2030	\$ 5,625,000	\$ 255,000	1.9-5.9%	Public Infrastructure Improvement Projects
Refunding	2010	2024	\$ 5,920,000	\$ 3,300,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	\$ 3,560,000	\$ 1,550,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	\$ 5,545,000	\$ 1,175,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	\$ 1,735,000	\$ 1,015,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	\$ 1,295,000	\$ 1,240,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	\$ 1,555,000	\$ 1,205,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2013	2033	\$ 10,735,000	\$ 8,175,000	2.0-3.75%	Public Infrastructure Improvement Projects
Revenue Debt	2013	2038	\$ 1,710,000	\$ 1,505,000	2.0-3.7%	Public Infrastructure Improvement Projects
State Trust Fund Loan	2013	2033	\$ 3,006,150	\$ 2,695,086	3.75%	Public Facility Construction
Corporate Purpose	2015	2035	\$ 9,570,000	\$ 9,060,000	1.0-3.25%	Public Infrastructure Improvement Projects
Corporate Purpose	2016	2038	\$ 9,130,000	\$ 8,975,000	2.0-3.0%	Public Infrastructure Improvement Projects & Refunding
Corporate Purpose	2017	2031	\$ 7,770,000	\$ 7,770,000	2.0-3.0%	Public Infrastructure Improvement Projects
Totals			<u>\$ 75,187,955</u>	<u>\$ 53,198,696</u>		

Type of Debt Classification:

Refunding Debt	\$ 12,330,000	\$ 7,295,000	Debt issued to refinance previous issued debt
General Obligation/Revenue Debt	\$ 62,857,955	\$ 45,903,696	Public Projects
Totals	<u>\$ 75,187,955</u>	<u>\$ 53,198,696</u>	

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/17

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/17, including General Obligation and Revenue Debt:

	Total	Levy	S/A	TID	Water	Sewer	Storm
2018	5,720,426	2,553,948	114,000	424,188	971,030	1,282,684	374,576
2019	5,622,907	2,559,416	118,067	403,937	891,560	1,270,976	378,951
2020	5,637,913	2,579,088	120,110	406,830	888,117	1,255,917	387,851
2021	5,231,018	2,585,861	53,038	409,774	889,643	910,734	381,969
2022	4,805,148	2,213,228	49,600	409,638	828,846	907,685	396,151
2023	4,410,919	1,919,159	48,400	415,251	792,111	881,635	354,363
2024	4,435,849	1,928,893	47,200	424,988	793,534	883,846	357,388
2025	3,996,103	1,665,163	41,075	335,388	724,926	864,888	364,663
2026	3,770,233	1,594,030	35,100	327,038	583,638	853,764	376,663
2027	3,491,402	1,396,609	34,200	299,019	515,869	862,442	383,263
2028	3,162,864	1,266,716	38,225	301,100	469,013	693,722	394,088
2029	3,164,640	1,257,085	42,100	302,706	461,857	696,991	403,901
2030	2,513,523	1,173,081	26,125	185,669	405,207	310,640	412,801
2031	2,149,870	942,826	25,375	155,513	305,338	305,005	415,813
2032	1,822,727	782,326	-	121,038	237,484	263,866	418,013
2033	1,752,619	788,144	-	117,013	175,437	262,299	409,726
2034	959,722	541,113	-	-	32,200	260,396	126,013
2035	947,394	530,894	-	-	31,375	258,094	127,031
2036	600,131	304,125	-	-	35,481	260,525	-
2037	94,995	-	-	-	-	94,995	-
2038	91,665	-	-	-	-	91,665	-
Totals	64,382,068	28,581,704	792,615	5,039,090	10,032,665	13,472,770	6,463,224



DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17

Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/17.

Debt Funding	2008 CWFL GO Bond				2009 CWFL Revenue Bond			
	Total		Sewer Utility Portion		Total		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Year								
2018	129,875	32,664	129,875	32,664	271,433	107,578	271,433	107,578
2019	132,946	29,556	132,946	29,556	279,332	99,564	279,332	99,564
2020	136,091	26,374	136,091	26,374	287,461	91,317	287,461	91,317
2021	139,309	23,117	139,309	23,117	295,826	82,830	295,826	82,830
2022	142,604	19,784	142,604	19,784	304,434	74,097	304,434	74,097
2023	145,976	16,372	145,976	16,372	313,293	65,109	313,293	65,109
2024	149,429	12,879	149,429	12,879	322,410	55,859	322,410	55,859
2025	152,963	9,303	152,963	9,303	331,792	46,341	331,792	46,341
2026	156,580	5,642	156,580	5,642	341,447	36,546	341,447	36,546
2027	160,284	1,895	160,284	1,895	351,384	26,465	351,384	26,465
2028	-	-	-	-	361,609	16,091	361,609	16,091
2029	-	-	-	-	372,132	5,415	372,132	5,415
Total	1,446,057	177,586	1,446,057	177,586	3,832,553	707,212	3,832,553	707,212

Debt Funding	2010 "BAB" Corporate Purpose (Refunded in June 2015)							
	Total		Levy Portion		TID #1 Portion		Water Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Year								
2018	255,000	4,845	150,042	2,979	20,400	259	84,558	1,607
Total	255,000	4,845	150,042	2,979	20,400	259	84,558	1,607

Debt Funding	2010A Refunding						2010B Refunding							
	Total		Levy Portion		Water Portion		Total		Levy Portion		Water Portion		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
Year														
2018	365,000	46,000	314,630	39,652	50,370	6,348	535,000	82,574	451,539	69,692	46,278	7,143	37,183	5,739
2019	380,000	34,350	327,560	29,610	52,440	4,740	545,000	69,743	459,979	58,863	47,143	6,033	37,878	4,847
2020	395,000	21,262	340,490	18,328	54,510	2,934	560,000	55,790	472,640	47,087	48,440	4,826	38,920	3,877
2021	410,000	7,175	353,420	6,185	56,580	990	575,000	40,600	485,299	34,266	49,738	3,512	39,963	2,822
2022	-	-	-	-	-	-	590,000	23,700	497,960	20,003	51,035	2,050	41,005	1,647
2023	-	-	-	-	-	-	250,000	11,099	211,000	9,368	21,625	960	17,375	771
2024	-	-	-	-	-	-	245,000	3,675	206,785	3,102	21,190	318	17,025	255
Total	1,550,000	108,787	1,336,100	93,775	213,900	15,012	3,300,000	287,181	2,785,202	242,381	285,449	24,842	229,349	19,958

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding		2011 Corporate Purpose (2022-2031 REFUNDED W/ 2017 DEBT)											
		Total		Levy Portion		Special Assessment Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	275,000	31,875	137,253	15,909	20,432	2,368	24,915	2,888	53,790	6,235	38,610	4,475	
2019	300,000	23,250	149,730	11,605	22,290	1,727	27,180	2,106	58,680	4,548	42,120	3,264	
2020	300,000	14,062	149,730	7,018	22,290	1,045	27,180	1,274	58,680	2,751	42,120	1,974	
2021	300,000	4,687	149,730	2,340	22,290	348	27,180	425	58,680	917	42,120	658	
Total	1,175,000	73,874	586,443	36,871	87,302	5,488	106,455	6,693	229,830	14,450	164,970	10,372	

Debt Funding		2012 Corporate Purpose								2012A Refunding					
		Total		Levy Portion		Water Utility Portion		Stormwater Utility Portion		Total		Levy Portion		Water Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	
2018	90,000	21,750	-	-	50,000	17,450	40,000	4,300	140,000	24,800	40,000	7,100	100,000	17,700	
2019	90,000	19,950	-	-	50,000	16,450	40,000	3,500	145,000	22,000	45,000	6,300	100,000	15,700	
2020	95,000	18,150	-	-	50,000	15,450	45,000	2,700	145,000	19,100	45,000	5,400	100,000	13,700	
2021	95,000	16,250	-	-	50,000	14,450	45,000	1,800	150,000	16,200	45,000	4,500	105,000	11,700	
2022	95,000	14,350	-	-	50,000	13,450	45,000	900	160,000	13,200	45,000	3,600	115,000	9,600	
2023	50,000	12,450	-	-	50,000	12,450	-	-	165,000	10,000	45,000	2,700	120,000	7,300	
2024	50,000	11,450	-	-	50,000	11,450	-	-	165,000	6,700	45,000	1,800	120,000	4,900	
2025	50,000	10,450	-	-	50,000	10,450	-	-	170,000	3,400	45,000	900	125,000	2,500	
2026	55,000	9,450	-	-	55,000	9,450	-	-	-	-	-	-	-	-	
2027	55,000	8,350	-	-	55,000	8,350	-	-	-	-	-	-	-	-	
2028	55,000	7,250	-	-	55,000	7,250	-	-	-	-	-	-	-	-	
2029	55,000	5,876	-	-	55,000	5,876	-	-	-	-	-	-	-	-	
2030	60,000	4,500	-	-	60,000	4,500	-	-	-	-	-	-	-	-	
2031	60,000	3,000	-	-	60,000	3,000	-	-	-	-	-	-	-	-	
2032	60,000	1,500	-	-	60,000	1,500	-	-	-	-	-	-	-	-	
Total	1,015,000	164,726	-	-	800,000	151,526	215,000	13,200	1,240,000	115,400	355,000	32,300	885,000	83,100	

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding	2012B Refunding			
	Total		Levy Portion	
	Principal	Interest	Principal	Interest
2018	105,000	26,074	105,000	26,074
2019	110,000	24,593	110,000	24,593
2020	120,000	22,718	120,000	22,718
2021	125,000	20,418	125,000	20,418
2022	130,000	17,738	130,000	17,738
2023	140,000	14,663	140,000	14,663
2024	150,000	11,105	150,000	11,105
2025	155,000	7,061	155,000	7,061
2026	170,000	2,465	170,000	2,465
Total	1,205,000	146,835	1,205,000	146,835

Debt Funding	2013 Corporate Purpose													
	Total		Levy Portion		Public Improvement Portion		TID #2 Portion		Water Utility Portion		Sewer Utility Portion		Stormwater Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	725,000	238,664	20,000	10,800	60,000	4,650	70,000	47,988	120,000	58,788	345,000	25,725	110,000	90,713
2019	735,000	216,756	20,000	10,200	60,000	2,850	75,000	45,813	120,000	55,188	345,000	15,367	115,000	87,338
2020	750,000	194,489	20,000	9,600	65,000	975	80,000	43,488	120,000	51,588	340,000	5,100	125,000	83,738
2021	350,000	179,300	20,000	9,075	-	-	85,000	41,331	120,000	48,438	-	-	125,000	80,456
2022	375,000	170,686	20,000	8,600	-	-	90,000	39,250	120,000	45,598	-	-	145,000	77,238
2023	385,000	161,176	20,000	8,100	-	-	95,000	36,938	120,000	42,588	-	-	150,000	73,550
2024	400,000	150,363	20,000	7,550	-	-	100,000	34,250	120,000	39,288	-	-	160,000	69,275
2025	420,000	138,063	25,000	6,875	-	-	105,000	31,175	120,000	35,688	-	-	170,000	64,325
2026	445,000	125,088	25,000	6,125	-	-	110,000	27,950	125,000	32,013	-	-	185,000	59,000
2027	460,000	111,513	25,000	5,375	-	-	110,000	24,650	125,000	28,263	-	-	200,000	53,225
2028	480,000	97,413	25,000	4,625	-	-	115,000	21,275	125,000	24,513	-	-	215,000	47,000
2029	495,000	82,169	25,000	3,844	-	-	115,000	17,681	125,000	20,606	-	-	230,000	40,038
2030	520,000	65,676	25,000	3,031	-	-	115,000	13,944	130,000	16,463	-	-	250,000	32,238
2031	535,000	47,864	25,000	2,188	-	-	115,000	10,063	135,000	11,988	-	-	260,000	23,625
2032	545,000	28,948	25,000	1,313	-	-	115,000	6,038	135,000	7,247	-	-	270,000	14,350
2033	555,000	9,714	25,000	438	-	-	115,000	2,013	140,000	2,450	-	-	275,000	4,813
Total	8,175,000	2,017,882	365,000	97,739	185,000	8,475	1,610,000	443,847	2,000,000	520,707	1,030,000	46,192	2,985,000	900,922

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding Year	2013 Revenue Bond				2013 STFL GO Bond			
	Total		Sewer Utility Portion		Total		Levy Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	55,000	47,520	55,000	47,520	126,022	101,066	126,022	101,066
2019	55,000	46,420	55,000	46,420	130,747	96,339	130,747	96,339
2020	55,000	45,251	55,000	45,251	135,400	91,687	135,400	91,687
2021	60,000	43,957	60,000	43,957	140,728	86,360	140,728	86,360
2022	60,000	42,532	60,000	42,532	146,005	81,082	146,005	81,082
2023	60,000	41,032	60,000	41,032	151,481	75,607	151,481	75,607
2024	65,000	39,307	65,000	39,307	156,969	70,117	156,969	70,117
2025	65,000	37,357	65,000	37,357	163,048	64,039	163,048	64,039
2026	65,000	35,342	65,000	35,342	169,162	57,925	169,162	57,925
2027	70,000	33,182	70,000	33,182	175,506	51,582	175,506	51,582
2028	70,000	30,890	70,000	30,890	181,964	45,124	181,964	45,124
2029	75,000	28,462	75,000	28,462	188,911	38,177	188,911	38,177
2030	75,000	25,893	75,000	25,893	195,994	31,092	195,994	31,092
2031	75,000	23,268	75,000	23,268	203,344	23,743	203,344	23,743
2032	80,000	20,516	80,000	20,516	210,925	16,162	210,925	16,162
2033	80,000	17,636	80,000	17,636	218,880	8,207	218,880	8,207
2034	85,000	14,666	85,000	14,666	-	-	-	-
2035	85,000	11,563	85,000	11,563	-	-	-	-
2036	90,000	8,325	90,000	8,325	-	-	-	-
2037	90,000	4,995	90,000	4,995	-	-	-	-
2038	90,000	1,665	90,000	1,665	-	-	-	-
Total	1,505,000	599,779	1,505,000	599,779	2,695,086	938,309	2,695,086	938,309

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding	2015 Corporate Purpose (Includes Refunding of 2010 BAB)											
	Total		Stormwater Utility		Levy Portion		Levy Portion - BAB		Water Utility - BAB		TID #1 - BAB	
	Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
2018	390,000	239,689	80,000	49,563	300,000	95,550	-	55,925	10,000	30,963	-	7,688
2019	515,000	231,614	85,000	48,113	165,000	91,650	145,000	54,475	95,000	29,938	25,000	7,438
2020	535,000	221,114	85,000	46,413	170,000	88,300	155,000	51,475	100,000	27,988	25,000	6,938
2021	540,000	210,364	85,000	44,713	175,000	84,850	155,000	48,375	100,000	25,988	25,000	6,438
2022	555,000	199,414	85,000	43,013	180,000	81,300	165,000	45,175	100,000	23,988	25,000	5,938
2023	570,000	185,314	90,000	40,813	185,000	76,725	170,000	40,975	100,000	21,488	25,000	5,313
2024	580,000	168,064	90,000	38,113	185,000	71,175	180,000	35,725	100,000	18,488	25,000	4,563
2025	605,000	150,289	95,000	35,338	190,000	65,550	190,000	30,175	105,000	15,413	25,000	3,813
2026	590,000	133,839	100,000	32,663	200,000	60,200	175,000	25,138	95,000	12,650	20,000	3,188
2027	605,000	118,144	100,000	30,038	205,000	54,881	180,000	20,475	95,000	10,156	25,000	2,594
2028	620,000	100,526	105,000	27,088	205,000	48,988	190,000	15,150	95,000	7,425	25,000	1,875
2029	640,000	81,626	110,000	23,863	205,000	42,838	200,000	9,300	100,000	4,500	25,000	1,125
2030	650,000	62,276	110,000	20,563	205,000	36,688	210,000	3,150	100,000	1,500	25,000	375
2031	315,000	47,801	115,000	17,188	200,000	30,613	-	-	-	-	-	-
2032	320,000	38,276	120,000	13,663	200,000	24,613	-	-	-	-	-	-
2033	335,000	28,032	120,000	9,913	215,000	18,119	-	-	-	-	-	-
2034	345,000	16,982	120,000	6,013	225,000	10,969	-	-	-	-	-	-
2035	350,000	5,687	125,000	2,031	225,000	3,656	-	-	-	-	-	-
Total	9,060,000	2,239,051	1,820,000	529,102	3,635,000	986,665	2,115,000	435,513	1,195,000	230,485	295,000	57,286

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding Year	2016 Corporate Purpose (Includes Refunding of 2007 Corp Purp)											
	Total		Water Utility		Sewer Utility		Levy Portion		Levy Portion (07 Refnd)		Water Utility (07 Refnd)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	295,000	208,997	20,000	11,350	105,000	57,282	35,000	105,215	100,000	26,250	35,000	8,900
2019	460,000	201,447	20,000	10,950	105,000	55,182	200,000	102,865	100,000	24,250	35,000	8,200
2020	480,000	192,047	15,000	10,600	110,000	53,032	205,000	98,815	110,000	22,150	40,000	7,450
2021	495,000	182,297	20,000	10,250	110,000	50,832	210,000	94,665	115,000	19,900	40,000	6,650
2022	515,000	169,622	25,000	9,675	115,000	48,007	215,000	89,340	120,000	16,950	40,000	5,650
2023	530,000	153,947	25,000	8,925	120,000	44,482	220,000	82,815	125,000	13,275	40,000	4,450
2024	545,000	137,822	25,000	8,175	120,000	40,882	225,000	76,140	130,000	9,450	45,000	3,175
2025	550,000	124,147	25,000	7,550	125,000	37,832	230,000	70,465	125,000	6,250	45,000	2,050
2026	550,000	113,147	25,000	7,050	125,000	35,332	235,000	65,815	125,000	3,750	40,000	1,200
2027	560,000	102,047	25,000	6,550	130,000	32,782	240,000	61,065	125,000	1,250	40,000	400
2028	400,000	92,447	25,000	6,050	130,000	30,182	245,000	56,215	-	-	-	-
2029	410,000	84,347	25,000	5,550	135,000	27,532	250,000	51,265	-	-	-	-
2030	420,000	75,942	25,000	5,044	140,000	24,747	255,000	46,151	-	-	-	-
2031	430,000	66,800	30,000	4,450	140,000	21,737	260,000	40,613	-	-	-	-
2032	445,000	56,400	30,000	3,737	145,000	18,350	270,000	34,313	-	-	-	-
2033	455,000	45,150	30,000	2,987	150,000	14,663	275,000	27,500	-	-	-	-
2034	465,000	33,074	30,000	2,200	150,000	10,730	285,000	20,144	-	-	-	-
2035	475,000	20,144	30,000	1,375	155,000	6,531	290,000	12,238	-	-	-	-
2036	495,000	6,806	35,000	481	160,000	2,200	300,000	4,125	-	-	-	-
Total	8,975,000	2,066,630	485,000	122,949	2,470,000	612,317	4,445,000	1,139,764	1,175,000	143,475	400,000	48,125

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/17 (CONT.)



Debt Funding	2017 Corporate Purpose											
	Total		Levy Portion		TID #1 Portion		Water Portion		Sewer Portion		Special Assessment Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	540,000	209,000	140,000	78,250	195,000	55,050	185,000	49,550	5,000	14,600	15,000	11,550
2019	430,000	199,300	120,000	75,650	170,000	51,400	115,000	46,550	5,000	14,500	20,000	11,200
2020	440,000	190,600	120,000	73,250	175,000	47,950	120,000	44,200	5,000	14,400	20,000	10,800
2021	460,000	181,600	130,000	70,750	180,000	44,400	125,000	41,750	5,000	14,300	20,000	10,400
2022	740,000	165,900	265,000	65,475	210,000	39,450	180,000	37,800	45,000	13,575	40,000	9,600
2023	760,000	143,400	270,000	57,450	220,000	33,000	185,000	32,325	45,000	12,225	40,000	8,400
2024	820,000	119,700	295,000	48,975	235,000	26,175	200,000	26,550	50,000	10,800	40,000	7,200
2025	645,000	97,850	250,000	40,800	150,000	20,400	160,000	21,275	50,000	9,300	35,000	6,075
2026	630,000	78,600	240,000	33,450	150,000	15,900	165,000	16,275	45,000	7,875	30,000	5,100
2027	540,000	61,050	225,000	26,475	125,000	11,775	110,000	12,150	50,000	6,450	30,000	4,200
2028	560,000	44,550	230,000	19,650	130,000	7,950	115,000	8,775	50,000	4,950	35,000	3,225
2029	575,000	27,525	230,000	12,750	140,000	3,900	115,000	5,325	50,000	3,450	40,000	2,100
2030	315,000	14,175	155,000	6,975	30,000	1,350	60,000	2,700	45,000	2,025	25,000	1,125
2031	315,000	4,725	155,000	2,325	30,000	450	60,000	900	45,000	675	25,000	375
Total	7,770,000	1,537,975	2,825,000	612,225	2,140,000	359,150	1,895,000	346,125	495,000	129,125	415,000	91,350

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/17



	Total		Levy Portion		Special Assessment Portion		TID Portion		Water Utility Portion		Sewer Utility Portion		Stormwater Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2018	4,297,330	1,423,096	1,919,486	634,462	95,432	18,568	310,315	113,873	754,996	216,034	987,101	295,583	230,000	144,576
2019	4,308,025	1,314,882	1,973,016	586,400	102,290	15,777	297,180	106,757	693,263	198,297	1,002,276	268,700	240,000	138,951
2020	4,433,952	1,203,961	2,043,260	535,828	107,290	12,820	307,180	99,650	706,630	181,487	1,014,592	241,325	255,000	132,851
2021	4,135,863	1,095,155	2,104,177	481,684	42,290	10,748	317,180	92,594	724,998	164,645	692,218	218,516	255,000	126,969
2022	3,813,043	992,105	1,783,965	429,263	40,000	9,600	325,000	84,638	681,035	147,811	708,043	199,642	275,000	121,151
2023	3,520,750	890,169	1,537,481	381,678	40,000	8,400	340,000	75,251	661,625	130,486	701,644	179,991	240,000	114,363
2024	3,648,808	787,041	1,593,754	335,139	40,000	7,200	360,000	64,988	681,190	112,344	723,864	159,982	250,000	107,388
2025	3,307,803	688,300	1,373,048	292,115	35,000	6,075	280,000	55,388	630,000	94,926	724,755	140,133	265,000	99,663
2026	3,172,189	598,044	1,339,162	254,868	30,000	5,100	280,000	47,038	505,000	78,638	733,027	120,737	285,000	91,663
2027	2,977,174	514,228	1,175,506	221,103	30,000	4,200	260,000	39,019	450,000	65,869	761,668	100,774	300,000	83,263
2028	2,728,573	434,291	1,076,964	189,752	35,000	3,225	270,000	31,100	415,000	54,013	611,609	82,113	320,000	74,088
2029	2,811,043	353,597	1,098,911	158,174	40,000	2,100	280,000	22,706	420,000	41,857	632,132	64,859	340,000	63,901
2030	2,235,994	277,529	1,045,994	127,087	25,000	1,125	170,000	15,669	375,000	30,207	260,000	50,640	360,000	52,801
2031	1,933,344	216,526	843,344	99,482	25,000	375	145,000	10,513	285,000	20,338	260,000	45,005	375,000	40,813
2032	1,660,925	161,802	705,925	76,401	-	-	115,000	6,038	225,000	12,484	225,000	38,866	390,000	28,013
2033	1,643,880	108,739	733,880	54,264	-	-	115,000	2,013	170,000	5,437	230,000	32,299	395,000	14,726
2034	895,000	64,722	510,000	31,113	-	-	-	-	30,000	2,200	235,000	25,396	120,000	6,013
2035	910,000	37,394	515,000	15,894	-	-	-	-	30,000	1,375	240,000	18,094	125,000	2,031
2036	585,000	15,131	300,000	4,125	-	-	-	-	35,000	481	250,000	10,525	-	-
2037	90,000	4,995	-	-	-	-	-	-	-	-	90,000	4,995	-	-
2038	90,000	1,665	-	-	-	-	-	-	-	-	90,000	1,665	-	-
	<u>53,198,696</u>	<u>11,183,372</u>	<u>23,672,873</u>	<u>4,908,831</u>	<u>687,302</u>	<u>105,313</u>	<u>4,171,855</u>	<u>867,235</u>	<u>8,473,737</u>	<u>1,558,928</u>	<u>11,172,929</u>	<u>2,299,841</u>	<u>5,020,000</u>	<u>1,443,224</u>

2018 Budget Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds					Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
52000 - Village Manager						
100 - Salary & Wages	102,923	23,626	29,304	23,626	-	179,479
Village Manager Totals	102,923	23,626	29,304	23,626	-	179,479
53000 - Finance/Clerk						
100 - Salary & Wages	114,028	36,113	36,113	36,113	7,501	229,868
Finance/Clerk Totals	114,028	36,113	36,113	36,113	7,501	229,868
57000 - Court						
100 - Salary	53,846	-	-	-	-	53,846
Court Totals	53,846	-	-	-	-	53,846
61000 - Police:						
100 - Salary	668,992	-	-	-	-	668,992
110 - Patrol Wages	1,262,400	-	-	-	-	1,262,400
111 - Community Service Officers	48,598	-	-	-	19,875	68,473
112 - Clerical Wages	52,169	-	-	-	-	52,169
113 - Overtime	93,341	-	-	-	-	93,341
114 - Holiday Payout	61,189	-	-	-	-	61,189
Police Total	2,186,689	-	-	-	19,875	2,206,564
63000 - Health:						
100 - Salary & Wages	103,317	-	-	-	-	103,317
Health Total	103,317	-	-	-	-	103,317

2018 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds					Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
Engineering/Public Works:						
80000-100 - Salary & Wages	67,640	35,302	35,302	35,302	-	173,546
80000-101 - Clerical Wages	6,556	4,097	4,097	1,639	-	16,389
80000-120 - General DPW Labor	105,952	117,296	74,176	60,255	7,288	364,967
81000-101 - Staff Engineer Wages	16,400	16,400	16,400	16,400	-	65,600
82000-121 - Solid Waste Collection	143,387	-	-	-	-	143,387
82000-122 - Recycling Collection	73,669	-	-	-	-	73,669
83000-120 - Street Maintenance	14,860	-	-	-	-	14,860
84000-120 - Street Light Maintenance	34,094	-	-	-	-	34,094
86000-123 - Snow Removal	62,210	-	-	-	-	62,210
87000-127 - Mechanic	46,908	10,825	10,825	3,608	-	72,166
88000-128 - Parks	110,221	-	-	-	-	110,221
88000-126 - Forestry	55,613	-	-	-	-	55,613
89000-124 - Leaf Collection	38,064	-	-	-	-	38,064
89000-125 - Yardwaste Collection	74,489	-	-	-	-	74,489
89000-129 - Brush Chipping	18,237	-	-	-	-	18,237
Engineering/Public Works Total	868,300	183,920	140,800	117,204	7,288	1,317,512
65000 -Building Services						
100 - Salary & Wages	178,110	-	-	-	-	178,110
Inspection Total	178,110	-	-	-	-	178,110
55500 - Facilities Management						
100 - Salary & Wages**	34,964	-	-	-	-	34,964
Facilities Management Total	34,964	-	-	-	-	34,964
93100 - Library:						
100 - Salary & Wages	445,140	-	-	-	-	445,140
Library Total	445,140	-	-	-	-	445,140
Accumulated Totals	\$ 4,087,316	\$ 243,659	\$ 206,217	\$ 176,943	\$ 34,664	\$ 4,748,799

** Includes 15% or \$15,723 of Facility Manager's wages allocated from Department of Public Works

2018 Budget Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
52000 - Village Manager						
150 - FICA	7,874	1,808	2,242	1,807	-	13,731
160 - Health Insurance Premium	14,886	2,362	2,512	2,362	-	22,122
161 - Health Insurance Deductible	280	40	40	40	-	400
170 - Retirement Contribution	6,896	1,583	1,963	1,583	-	12,025
180 - Group Life Insurance Premium	86	18	22	18	-	144
181 - Disability Insurance Premium	72	15	18	15	-	120
Village Manager Totals	30,094	5,826	6,797	5,825	-	48,542
53000 - Finance/Clerk						
150 - FICA	8,723	2,763	2,763	2,763	575	17,587
160 - Health Insurance Premium	17,078	4,041	4,041	4,041	1,377	30,578
161 - Health Insurance Deductible	360	70	70	70	28	598
170 - Retirement Contribution	7,640	2,420	2,420	2,420	503	15,403
180 - Group Life Insurance Premium	122	45	43	43	8	261
181 - Disability Insurance Premium	100	36	36	36	7	215
Finance/Clerk Totals	34,023	9,375	9,373	9,373	2,498	64,642
57000 - Court						
150 - FICA	4,119	-	-	-	-	4,119
160 - Health Insurance Premium	8,458	-	-	-	-	8,458
161 - Health Insurance Deductible	200	-	-	-	-	200
170 - Retirement Contribution	3,608	-	-	-	-	3,608
180 - Group Life Insurance Premium	389	-	-	-	-	389
181 - Disability Insurance Premium	324	-	-	-	-	324
Court Totals	17,097	-	-	-	-	17,097
60000 - Police						
150 - FICA	167,615	-	-	-	1,187	168,802
160 - Health Insurance Premium	339,644	-	-	-	-	339,644
161 - Health Insurance Deductible	7,000	-	-	-	-	7,000
170 - Retirement Contribution	224,017	-	-	-	-	224,017
180 - Group Life Insurance Premium	3,168	-	-	-	-	3,168
181 - Disability Insurance Premium	3,448	-	-	-	-	3,448
185 - Safety & Uniform Allowance	11,650	-	-	-	-	11,650
Police Total	756,542	-	-	-	1,187	757,729

2018 Budget

Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
63000 - Health						
150 - FICA	7,904	-	-	-	-	7,904
160 - Health Insurance Premium	8,458	-	-	-	-	8,458
161 - Health Insurance Deductible	200	-	-	-	-	200
170 - Retirement Contribution	3,124	-	-	-	-	3,124
180 - Group Life Insurance Premium	317	-	-	-	-	317
181 - Disability Insurance Premium	264	-	-	-	-	264
Health Total	20,266	-	-	-	-	20,266
Facilities						
150 - FICA	1,472	-	-	-	-	1,472
170 - Retirement Contribution	1,289	-	-	-	-	1,289
Facilities Total	2,760	-	-	-	-	2,760
Engineering / Public Works						
Admin/General Operations - Taxes & Benefits	74,954	54,641	34,980	34,133	2,528	201,236
Engineering - Taxes & Benefits	7,354	7,343	7,343	7,341	-	29,381
Solid Waste / Recycling - Taxes & Benefits	104,576	-	-	-	-	104,576
Street Maintenance - Taxes & Benefits	6,057	-	-	-	-	6,057
Street Light Maintenance - Taxes & Benefits	10,775	-	-	-	-	10,775
Snow Removal - Taxes & Benefits	25,894	-	-	-	-	25,894
Garage - Taxes & Benefits	20,117	4,642	4,642	1,547	-	30,948
Parks/Forestry - Taxes & Benefits	72,980	-	-	-	-	72,980
Leaf/Yardwaste/Brush Collection - Taxes & Benefits	55,660	-	-	-	-	55,660
Engineering/Public Works Total	378,367	66,626	46,965	43,021	2,528	537,507
65000 - Building Services						
150 - FICA	13,625	-	-	-	-	13,625
160 - Health Insurance Premium	57,369	-	-	-	-	57,369
161 - Health Insurance Deductible	1,200	-	-	-	-	1,200
170 - Retirement Contribution	11,933	-	-	-	-	11,933
180 - Group Life Insurance Premium	446	-	-	-	-	446
181 - Disability Insurance Premium	372	-	-	-	-	372
Inspection Total	84,946	-	-	-	-	84,946

2018 Budget
 Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
93000 - Library						
150 - FICA	34,053	-	-	-	-	34,053
160 - Health Insurance Premium	57,515	-	-	-	-	57,515
161 - Health Insurance Deductible	1,400	-	-	-	-	1,400
170 - Retirement Contribution	21,448	-	-	-	-	21,448
180 - Group Life Insurance Premium	1,008	-	-	-	-	1,008
181 - Disability Insurance Premium	345	-	-	-	-	345
Library Total	115,769	-	-	-	-	115,769
Accumulated Totals	<u>\$ 1,439,865</u>	<u>\$ 81,827</u>	<u>\$ 63,135</u>	<u>\$ 58,219</u>	<u>\$ 6,213</u>	<u>\$ 1,649,259</u>

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2018 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	
Village Manager:												
Village Manager	113,558	-	-	113,558	8,687	7,608	3,000	-	72	60	-	132,985
Manager's Assistant	65,920	-	-	65,920	5,043	4,417	19,123	400	72	60	-	95,035
Total	179,478	-	-	179,478	13,730	12,025	22,123	400	144	120	-	228,020
Finance/Clerk:												
Finance Director/Clerk	99,327	-	-	99,327	7,599	6,655	19,123	400	101	84	-	133,288
Asst Finance Clerk	53,552	695	-	54,247	4,150	3,635	3,000	-	101	84	-	65,216
Deputy Clerk	49,040	1,674	-	50,714	3,880	3,398	8,458	200	58	48	-	66,755
Office Assistant	25,580	-	-	25,580	1,957	1,714	-	-	-	-	-	29,251
Total	227,499	2,369	-	229,868	17,585	15,401	30,581	600	259	216	-	294,510
Court :												
Court Clerk	51,589	2,257	-	53,846	4,119	3,608	8,458	200	389	324	-	70,944
Total	51,589	2,257	-	53,846	4,119	3,608	8,458	200	389	324	-	70,944
Police Dept:												
Police Chief	113,504	-	-	113,504	8,683	5,675	4,092	-	-	-	500	132,454
Lieutenant	97,226	-	3,170	100,396	7,680	10,973	19,123	400	346	288	500	139,706
Lieutenant	97,226	-	3,874	101,100	7,734	11,050	3,000	-	130	108	500	123,622
Sergeant	88,309	6,386	4,439	99,134	7,584	10,835	19,123	400	547	456	500	138,579
Sergeant	88,309	9,066	2,520	99,895	7,642	10,919	8,458	200	115	96	500	127,825
Sergeant	88,309	8,368	5,079	101,756	7,784	11,122	8,458	200	86	72	500	129,979
Sergeant	88,309	6,814	3,479	98,602	7,543	10,777	8,458	200	144	120	500	126,344
Detective	84,391	10,244	4,923	99,558	7,616	10,882	3,000	-	101	168	500	121,825
Detective/CLO	79,109	6,755	2,579	88,443	6,766	9,667	19,123	400	50	84	500	125,033
Police Officer	78,005	4,760	3,108	85,873	6,569	9,386	3,000	-	43	72	500	105,443
Police Officer	78,005	4,445	3,108	85,558	6,545	9,351	19,123	400	79	132	500	121,689
Police Officer	78,005	4,974	3,108	86,087	6,586	9,409	19,123	400	43	72	500	122,220
Police Officer	78,005	2,581	2,543	83,129	6,359	9,086	19,123	400	43	72	500	118,713
Police Officer	78,005	5,112	3,108	86,225	6,596	9,424	19,123	400	238	396	500	122,902
Police Officer	78,005	3,777	848	82,630	6,321	9,031	19,123	400	43	72	500	118,121
Police Officer	78,005	3,601	3,108	84,714	6,481	9,259	19,123	400	230	384	500	121,091
Police Officer	78,005	3,979	3,108	85,092	6,510	9,301	19,123	400	72	120	500	121,117
Police Officer	78,005	2,883	2,260	83,148	6,361	9,088	19,123	400	79	132	500	118,831
Police Officer	78,005	3,740	3,108	84,853	6,491	9,274	19,123	400	43	72	500	120,757
Police Officer	78,005	3,891	3,108	85,004	6,503	9,291	8,458	200	58	96	500	110,109
Police Officer - Year 2	65,405	1,087	1,421	67,913	5,195	7,423	19,123	400	72	120	500	100,746
Police Officer - Year 1	58,480	812	2,330	61,622	4,714	6,735	8,458	200	43	72	250	82,095
Police Officer - First Year	58,480	57	2,330	60,867	4,656	6,653	8,082	200	43	72	-	80,573
Police Officer - First Year	58,480	9	2,330	60,819	4,653	6,648	19,123	400	43	72	-	91,757
Community Service Officer	17,786	-	-	17,786	1,361	-	-	-	-	-	225	19,372
Community Service Officer	17,786	-	-	17,786	1,361	-	-	-	-	-	225	19,372
Community Service Officer	17,786	-	-	17,786	1,361	-	-	-	-	-	225	19,372
Community Service Officer	17,428	-	-	17,428	1,333	-	-	-	-	-	225	18,986
Community Service Officer	8,714	-	-	8,714	667	-	-	-	-	-	-	9,381
Police Clerk	40,663	479	-	41,142	3,147	2,757	8,458	200	475	100	-	56,279
Total	2,043,755	93,820	68,989	2,206,564	168,802	224,017	339,644	7,000	3,168	3,448	11,650	2,964,293

2018 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total Wages & Benefits
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	
Health Department:												
Nurse	46,623	-	-	46,623	3,567	3,124	8,458	200	317	264	-	62,552
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Aide	9,449	-	-	9,449	723	-	-	-	-	-	-	10,172
Total	103,317	-	-	103,317	7,904	3,124	8,458	200	317	264	-	123,583
Engineering/Public Works/Facilities:												
Engineer/DPW Director	109,000	-	-	109,000	8,338	7,303	19,123	400	360	300	305	145,129
Staff Engineer	65,600	-	-	65,600	5,018	4,395	19,123	400	72	60	305	94,974
Superintendent/Forester	80,522	-	-	80,522	6,160	5,395	19,123	400	446	372	305	112,723
Garage Supervisor/Mechanic	71,513	653	-	72,166	5,521	4,835	19,123	400	418	348	305	103,116
Foreman	69,178	4,906	3,958	78,042	5,970	5,229	19,123	400	86	72	305	109,227
Driver/Collector	58,166	1,175	-	59,341	4,540	3,976	19,123	400	187	156	305	88,027
Driver/Collector	58,316	715	-	59,031	4,516	3,955	19,123	400	101	84	305	87,515
Driver/Collector	54,558	407	-	54,965	4,205	3,683	18,031	400	43	36	305	81,667
Service Worker	58,809	113	-	58,922	4,508	3,948	8,458	200	187	156	305	76,684
Service Worker	54,558	971	-	55,529	4,248	3,720	19,123	400	43	36	305	83,404
Service Worker	58,616	2,663	-	61,279	4,688	4,106	19,123	400	72	60	305	90,033
Service Worker	58,680	832	-	59,512	4,553	3,987	19,123	400	403	336	305	88,619
Service Worker	59,087	3,011	-	62,098	4,751	4,161	19,123	400	346	288	305	91,471
Service Worker	58,680	465	-	59,145	4,525	3,963	19,123	400	101	84	305	87,646
Service Worker	58,980	1,645	-	60,625	4,638	4,062	8,458	200	187	156	305	78,630
Service Worker	58,980	624	-	59,604	4,560	3,993	19,123	400	317	264	305	88,566
Service Worker	52,982	140	-	53,122	4,064	3,559	19,123	400	43	36	305	80,652
Service Worker/Utility Tech	52,982	1,554	-	54,536	4,172	3,654	8,458	200	43	36	305	71,404
Service Worker/Utility Tech	61,187	2,368	3,501	67,056	5,130	4,493	8,458	200	216	180	305	86,038
Services Technician	61,187	3,030	3,501	67,718	5,180	4,537	8,458	200	374	312	305	87,085
Administrative Assistant	16,389	-	-	16,389	1,254	-	-	-	-	-	-	17,643
Summer Seasonal	6,345	-	-	6,345	485	-	-	-	-	-	-	6,830
Summer Seasonal	6,345	-	-	6,345	485	-	-	-	-	-	-	6,830
Summer Seasonal	6,345	-	-	6,345	485	-	-	-	-	-	-	6,830
Custodian	19,241	-	-	19,241	1,472	1,289	-	-	-	-	-	22,002
Total	1,316,246	25,271	10,960	1,352,477	103,464	88,243	328,043	7,000	4,046	3,372	6,100	1,892,745
Building Services:												
Building Services Director	75,391	-	-	75,391	5,767	5,051	19,123	400	86	72	-	105,891
Building Inspector	59,902	2,030	-	61,932	4,738	4,149	19,123	400	72	60	-	90,475
Clerical Assistant	40,427	360	-	40,787	3,120	2,733	19,123	400	288	240	-	66,690
Total	175,720	2,390	-	178,110	13,625	11,933	57,369	1,200	446	372	-	263,056

2018 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded						Total Wages & Benefits	
					FICA	Retirement	Health/Dental	Deductible	Life	Disability		Clothing
Library:												
Library Director	76,142	-	-	76,142	5,825	5,102	19,123	400	86	72	-	106,750
Circulation Supervisor	44,255	-	-	44,255	3,386	2,965	3,000	-	331	23	-	53,960
Administrative & Adult Services	46,897	-	-	46,897	3,588	3,142	8,458	200	58	4	-	62,346
Community & Adult Services	44,815	-	-	44,815	3,428	3,003	8,458	200	43	3	-	59,950
Head of Youth Services	48,737	-	-	48,737	3,728	3,265	8,458	200	43	3	-	64,435
Adult Reference Librarian	21,411	-	-	21,411	1,638	1,435	5,212	200	173	12	-	30,081
Adult Reference Librarian	16,010	-	-	16,010	1,225	-	-	-	-	-	-	17,235
Youth Services Librarian	25,950	-	-	25,950	1,985	-	-	-	-	-	-	27,935
Circulation Clerk	7,943	-	-	7,943	608	532	-	-	58	48	-	9,188
Circulation Clerk	11,104	-	-	11,104	849	744	-	-	101	84	-	12,882
Circulation Clerk	8,756	-	-	8,756	670	-	-	-	-	-	-	9,426
Circulation Clerk	6,367	-	-	6,367	487	-	-	-	-	-	-	6,854
Circulation Clerk	12,249	-	-	12,249	937	821	4,805	200	115	96	-	19,223
Circulation Clerk	6,569	-	-	6,569	503	440	-	-	-	-	-	7,512
Circulation Clerk	6,672	-	-	6,672	510	-	-	-	-	-	-	7,182
Circulation Clerk	7,273	-	-	7,273	556	-	-	-	-	-	-	7,829
Circulation Clerk	6,580	-	-	6,580	503	-	-	-	-	-	-	7,083
Circulation Clerk	6,121	-	-	6,121	468	-	-	-	-	-	-	6,589
Shelver	4,354	-	-	4,354	333	-	-	-	-	-	-	4,687
Shelver	2,174	-	-	2,174	166	-	-	-	-	-	-	2,340
Shelver	2,219	-	-	2,219	170	-	-	-	-	-	-	2,389
Shelver	2,174	-	-	2,174	166	-	-	-	-	-	-	2,340
Shelver	2,219	-	-	2,219	170	-	-	-	-	-	-	2,389
Shelver	4,348	-	-	4,348	333	-	-	-	-	-	-	4,681
Shelver	4,348	-	-	4,348	333	-	-	-	-	-	-	4,681
Intern	7,707	-	-	7,707	590	-	-	-	-	-	-	8,297
Assistant Librarian	11,746	-	-	11,746	899	-	-	-	-	-	-	12,645
Total	445,140	-	-	445,140	34,053	21,448	57,515	1,400	1,008	345	-	560,909
Accumulated Totals	4,542,743	126,107	79,949	4,748,799	363,283	379,799	852,191	18,000	9,778	8,461	17,750	6,398,060

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2018 Budget Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds					Total
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
Village Manager:						
Village Manager	50%	15%	20%	15%	-	100%
Manager's Assistant	70%	10%	10%	10%	-	100%
Total						
Finance/Clerk:						
Finance Director/Clerk	50%	15%	15%	15%	5%	100%
Asst Finance Clerk	25%	25%	25%	25%	-	100%
Deputy Clerk	80%	5%	5%	5%	5%	100%
Office Assistant	40%	20%	20%	20%	-	100%
Total						
Police Dept:						
Police Chief	100%	-	-	-	-	100%
Lieutenants (2)	100%	-	-	-	-	100%
Sergeant (4)	100%	-	-	-	-	100%
Detective	100%	-	-	-	-	100%
Detective/CLO	100%	-	-	-	-	100%
Police Officer (15)	100%	-	-	-	-	100%
Community Service Officer	75%	-	-	-	25%	100%
Community Service Officer	75%	-	-	-	25%	100%
Community Service Officer	75%	-	-	-	25%	100%
Community Service Officer	75%	-	-	-	25%	100%
Community Service Officer	75%	-	-	-	25%	100%
Police Clerk	100%	-	-	-	-	100%

2018 Budget

Personnel Wage & Benefits - Utility Fund Allocation (cont.)

	Percentage of Wage & Benefits Allocated to Funds					Total
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
Engineering/Public Works/Facilities						
Engineer/DPW Director	25%	25%	25%	25%	-	100%
Staff Engineer	25%	25%	25%	25%	-	100%
Superintendent/Forester	70%	10%	10%	10%	-	100%
Garage Supervisor/Mechanic	65%	15%	15%	5%	-	100%
Foreman	70%	15%	5%	5%	5%	100%
Driver/Collector	100%	-	-	-	-	100%
Driver/Collector	100%	-	-	-	-	100%
Driver/Collector	100%	-	-	-	-	100%
Driver/Collector	0%	-	-	-	-	0%
Driver Collector	0%	-	-	-	-	0%
Service Worker	30%	-	35%	35%	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	90%	5%	-	5%	-	100%
Service Worker	95%	-	-	5%	-	100%
Service Worker	25%	50%	25%	-	-	100%
Service Worker	30%	-	35%	35%	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker/Utility Tech	25%	40%	25%	10%	-	100%
Service Worker/Utility Tech	30%	65%	-	5%	-	100%
Services Technician	85%	10%	-	-	5%	100%
Administrative Assistant	40%	25%	25%	10%	-	100%
Summer Seasonal	100%	-	-	-	-	100%
Summer Seasonal	100%	-	-	-	-	100%
Summer Seasonal	100%	-	-	-	-	100%
Custodian	100%	-	-	-	-	100%
Building Services:						
Building Services Director	100%	-	-	-	-	100%
Building Inspector	100%	-	-	-	-	100%
Clerical Assistant	100%	-	-	-	-	100%

2018 Budget

Personnel Wage & Benefits - Utility Fund Allocation (cont.)

	Percentage of Wage & Benefits Allocated to Funds					Total
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	
Library:						
Library Director	100%	-	-	-	-	100%
Circulation Supervisor	100%	-	-	-	-	100%
Administrative & Adult Services	100%	-	-	-	-	100%
Community & Adult Services	100%	-	-	-	-	100%
Head of Youth Services	100%	-	-	-	-	100%
Adult Reference Librarian	100%	-	-	-	-	100%
Adult Reference Librarian	100%	-	-	-	-	100%
Youth Services Librarian	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Intern	100%	-	-	-	-	100%
Assistant Librarian	100%	-	-	-	-	100%

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Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation Amount				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Manager	Professional/Consulting Fees	\$ 43,500	28,275	8,700	6,525	-	-
Finance/Clerk	Accounting/utility software license	\$ 11,500	6,095	1,725	1,725	1,725	230
Finance/Clerk	Special assessment software license	\$ 2,700	2,025	-	675	-	-
Village Hall	Postage	\$ 15,000	12,750	750	750	600	150
Village Hall	Utilities - Electric/Water/Stormwater	\$ 80,000	56,000	8,000	8,000	8,000	-
Village Hall	Office Supplies	\$ 15,000	12,750	750	750	600	150
Village Hall	Telephone/internet	\$ 17,500	12,250	1,750	1,750	1,750	-
Facilities Management	Building Maintenance	\$ 85,000	72,250	4,250	4,250	4,250	-
Public Works	Travel/Training/Meetings	\$ 6,500	3,575	975	975	975	-
Public Works	Laptops/cellphones/internet	\$ 20,000	14,000	2,000	2,000	2,000	-
Public Works	GIS Hosting & Maintenance	\$ 36,000	9,000	9,000	9,000	9,000	-
Public Works	Weather Monitoring Software	\$ 2,400	600	600	600	600	-
Public Works	Utilities - Electric/Water/Stormwater	\$ 35,000	24,500	3,500	3,500	3,500	-
Public Works	Office Supplies	\$ 1,000	700	100	100	100	-
Public Works	Fuel & Oil	\$ 85,000	46,750	8,500	12,750	12,750	4,250
Public Works	Vehicle Materials & Maintenance	\$ 125,000	79,250	12,500	10,000	22,000	1,250
Public Works	Locating Costs (Digger Hotline)	\$ 4,000	1,000	1,000	1,000	1,000	-
Public Works	Engineer Consulting Services	\$ 30,000	7,500	7,500	7,500	7,500	-
Contingencies & Transfers	Postemployment benefit liability	\$ 20,000	11,000	2,000	3,000	3,000	1,000
Insurance	Insurance	\$ 279,731	153,851	27,974	41,960	41,960	13,986
Contracted Services	Audit services	\$ 43,700	28,621	6,367	6,327	1,752	632
	Totals	<u>\$ 958,531</u>	<u>\$ 582,742</u>	<u>\$ 107,941</u>	<u>\$ 123,137</u>	<u>\$ 123,062</u>	<u>\$ 21,648</u>

Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Percentage Allocation				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Manager	Professional/Consulting Fees	100%	65%	20%	15%	-	-
Finance/Clerk	Accounting/utility software	100%	53%	15%	15%	15%	2%
Finance/Clerk	Special assessment software	100%	75%	-	25%	-	-
Village Hall	Postage	100%	85%	5%	5%	4%	1%
Village Hall	Utilities - Electric/Water/Stormwater	100%	70%	10%	10%	10%	-
Village Hall	Office Supplies	100%	85%	5%	5%	4%	1%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%	-
Facilities Management	Building Maintenance	100%	85%	5%	5%	5%	-
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%	-
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%	-
Public Works	GIS Hosting Fee	100%	25%	25%	25%	25%	-
Public Works	Weather Monitoring Software	100%	25%	25%	25%	25%	-
Public Works	Utilities - Electric/Water/Stormwater	100%	70%	10%	10%	10%	-
Public Works	Office Supplies	100%	70%	10%	10%	10%	-
Public Works	Gas & Fuel	100%	55%	10%	15%	15%	5%
Public Works	Vehicle Materials & Maintenance	100%	77%	10%	8%	4%	1%
Public Works	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%	-
Public Works	Engineer Consulting Services	100%	25%	25%	25%	25%	-
Contingencies & Transfers	Postemployment benefit liability	100%	55%	10%	15%	15%	5%
Insurance	Insurance	100%	55%	10%	15%	15%	5%
Contracted Services	Audit services	100%	66%	15%	14%	4%	1%



Deposits and Investments

Investment of Village funds is restricted by state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
- b. Bonds or securities of any county, Village, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

Capital Assets

Capital assets are defined by the government as assets with an initial cost of more than \$10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.



Fund Balance

The Village follows GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions as described below. In the fund statements, governmental fund equity is classified as fund balance and displayed in five components.

- Non-spendable fund balance - Amounts that cannot be spent because they are 1) not in spendable form or 2) legally or contractually required to be maintained intact.
- Restricted fund balance - Amounts constraints requiring use for a specific purpose and are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Fund balance restrictions are legally enforceable when a third party can enforce the resources to be used appropriately.
- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, 2014, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.
- Assigned fund balance - Funds that are constrained by the Village with the intent for the amount to be used for specific purposes, but is neither restricted nor committed.
- Unassigned fund balance - The balance of General Fund's fund balance available for appropriation.

It is the Village's policy to use fund balance resources in the following manner: first, restricted, then committed, then assigned, and finally unassigned.

FEE SCHEDULE



Department	Description	Cost
General	Photocopying: Single Sheet - per side	\$ 0.30
General	NSF checks	\$ 50.00
General	Stop Payment of Check	\$ 30.00
Clerk/Treasurer	Beverage Licenses:	
Clerk/Treasurer	Retail Class "A" (Malt Beverages)	\$ 100.00
Clerk/Treasurer	Retail Class "A"	\$ 500.00
Clerk/Treasurer	Class "B" Regular	\$ 500.00
Clerk/Treasurer	Class "B" (Malt Beverage)	\$ 100.00
Clerk/Treasurer	Class "C" Wine	\$ 250.00
Clerk/Treasurer	Class "A" Combination	\$ 600.00
Clerk/Treasurer	Class "B" Combination	\$ 600.00
Clerk/Treasurer	Publication Fee	\$ 5.00
Clerk/Treasurer	Temporary Class "B"	\$ 10.00
Clerk/Treasurer	Operators License	\$ 50.00
Clerk/Treasurer	Operators License - Renewal	\$ 50.00
Clerk/Treasurer	Business Background checks/person	\$ 20.00
Clerk/Treasurer	Dog - unaltered	\$ 24.00
Clerk/Treasurer	Dog - altered	\$ 12.00
Clerk/Treasurer	Dog - after July 1	\$ 6.00
Clerk/Treasurer	Cat - unaltered	\$ 24.00
Clerk/Treasurer	Cat - altered	\$ 12.00
Clerk/Treasurer	Dog/Cat late fee - unaltered	\$ 12.00
Clerk/Treasurer	Dog/Cat late fee - altered	\$ 6.00
MADACC	Fee to reclaim dog or cat (first time)	\$ 25.00
MADACC	Fee to reclaim dog or cat (subsequent events)	\$ 50.00
Clerk/Treasurer	False Alarm Fees	
Clerk/Treasurer	Residential - 1st	Warning
Clerk/Treasurer	Residential & Commercial - 2nd and subsequent	\$ 150.00
Clerk/Treasurer	Commercial	\$ 150.00

FEE SCHEDULE



Clerk/Treasurer	Transient Merchant	\$	150.00
Clerk/Treasurer	Late Payment Charge (all invoices)	\$	0.02
Clerk/Treasurer	Assessment Roll		
Clerk/Treasurer	Printed	\$	150.00
Clerk/Treasurer	Electronic	\$	20.00
Clerk/Treasurer	Special Assessment Letters	\$	25.00
Clerk/Treasurer	Tax Roll		
Clerk/Treasurer	Printed	\$	150.00
Clerk/Treasurer	Electronic	\$	20.00
Clerk/Treasurer	Village Hall Meeting Room Rental	\$	30.00
Clerk/Treasurer	Voter Registration Lists	\$25 + \$5/1,000 + .25 per page	
Clerk/Treasurer	Voted Poll List	\$25 + \$5/1,000 + .25 per page	
Clerk/Treasurer	Absentee Voter Listing	\$25 + \$5/1,000 + .25 per page	
Clerk/Treasurer	Resident Labels (per label)	\$	0.04
Fire Department	www.nsfire.org for full list of fees		
Parking	Overnight Parking Permit - Full Month	\$	30.00
Parking	Overnight Parking Permit - after 15th of month	\$	15.00
Building	Board of Appeals - Appeal fee	\$	250.00
Building	Zoning Fees		
Building	New Home	\$	150.00
Building	Addition	\$	75.00
Building	Accessory Structure (shed/garage)	\$	50.00
Building	Commercial Building	\$	250.00
Building	Zoning Amendment	\$	250.00
Building	Zoning Board of Appeals	\$	250.00
Building	Fee to be removed from BOA meeting and placed		
Building	on next agenda after posted	\$	150.00

FEE SCHEDULE



Department	Description	Cost
Building	Building Permit	
Building	Minimum	\$ 60.00
Building	Exceeding minimum	\$8.00 / \$1,000 value
Building	Commercial Permit	
Building	Minimum	\$ 100.00
Building	Exceeding minimum	\$8.00 / \$1,000 value
Building	Electrical	
Building	Minimum	\$ 75.00
Building	HVAC	
Building	Minimum	\$ 55.00
Building	Plumbing	
Building	Minimum	\$ 55.00
Building	Fence	
Building	Minimum	\$ 55.00
Building	Exceeding minimum	\$0.50 / linear foot
Building	Roofing/Siding/Deck	
Building	Roofing Maximum	\$ 250.00
Building	Minimum	60.00 Residential
Building	Minimum	100.00 Commercial
Building	Exceeding minimum	\$8.00 / \$1,000 value
Building	Sign	\$ 50.00
Building	Work in the Public Right of Way	60
Building	Dumpster Permit	
Building	First Month	\$ 75.00
Building	Second Month	\$ 150.00
Building	Third Month	\$ 225.00
Building	Conditional Use	\$ 100.00

FEE SCHEDULE



Department	Description	Cost
Building	Excavation Permit	
Building	Erosion Control Permit (Engineering costs may apply)	
Building	New Home	\$ 100.00
Building	Addition	\$ 50.00
Building	Occupancy Permits (Temporary - 30 Days)	\$ 150.00
Building	Demolition Permit	
Building	200 - 575 Sq Feet	\$ 150.00
Building	> 576 Sq Feet	\$ 500.00
Building	Fill Permit Application	\$ 55.00
Building	Truck permit	\$ 55.00
Building	Architectural Review Commission Review	\$ 100.00
Building	Reinspection fee	\$ 50.00
Building	Missed appointment	\$ 50.00
Building	Failure to schedule inspection within 30 days	\$ 50.00
Building	Fee for starting work without permits	4x permit fee
Building	Fee for work done without permits and not meeting code	6x permit fee
Police	Unpaid Parking Ticket - Administrative Fee	
Police	15-28 days	\$ 5.00
Police	29-56 days	\$ 5.00
Police	57+ days	\$ 5.00
Police	Fingerprinting	\$ 2.00
Police	Reports and/or Accidents - per page	\$ 0.30
Police	Reports and/or Accidents - Online Copy	\$ 4.50
Police	Reports and/or Accidents -DVD	5
Police	Reports and/or Accidents -Thumb drive	Cost of drive
Police	Warrant Service Fee for serving others' warrants	\$ 25.00
Public Works	Special Pick-Up	\$ 45.00
Public Works	Each additional 1/4 hour	\$ 45.00
Public Works	Additional recycling bin	\$ 75.00
Public Works	Garbage/Recycling Go-Back Fee	\$ 10.00
Public Works	Right of Way Permit	\$ 60.00
Public Works	Stormwater Utility Adjustment Review Application	\$ 150.00
Public Works	Stormwater Utility Credit Application	\$ 150.00

GLOSSARY OF TERMS



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

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

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

ASSESSED VALUATION: A valuation set upon real estate and certain personal property by the Village Assessor as a basis for levying property taxes.

ASSETS: Property owned by a government which has a monetary value.

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

AUDIT: A comprehensive examination of the manner in which the Village's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Village Board's appropriations.

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

BALANCED BUDGET: A plan of financial operation where total revenues match total expenditures. It is a goal of the Village to propose and approve a balanced budget annually.

BACC: Bayside Communications Center

BOND: (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

BUDGET: A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various Village services.

GLOSSARY OF TERMS



BUDGET ADJUSTMENT: A legal procedure requiring Board action to revise a budget appropriation. (Village staff has the prerogative to adjust certain expenditures within a department budget.)

BUDGET SCHEDULE: The schedule of key dates or milestones which the Village departments follow in the preparation, adoption, and administration of the budget.

BUDGET RESOLUTION: The official enactment by the Village Board establishing the legal authority for the Village Trustees to obligate and expend resources.

CAPITAL ASSET: Assets with an initial cost exceeding \$10,000 for capital assets whose estimated useful life is in excess of one year, e.g. equipment, vehicles, building improvements, roads.

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

CASH BASIS: The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

CDA: Community Development Authority

CHARGE FOR SERVICE: User charge for services provided by the Village.

CONTINGENCY ACCOUNT: A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

DEBT: A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

DEBT SERVICE: Amount necessary for the payment of principal, interest and related costs of the general long-term debt of the Village.

DEBT SERVICE FUND: Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

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

DEFICIT: The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

GLOSSARY OF TERMS



DEPARTMENT: A major administrative subset of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

DEPRECIATION: (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

DPW: Department of Public Works

DESIGNATED UNRESERVED FUND BALANCE: Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

DNR: Wisconsin Department of Natural Resources

ENCUMBRANCE: The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

ENTERPRISE FUND: Account for activity for which a fee is charged to users for goods and services.

EQUALIZED VALUE: The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

EXPENDITURE: Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

FIXED ASSETS: Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

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

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

GLOSSARY OF TERMS



FUND: An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

FUND BALANCE: The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

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

GENERAL FUND: The general fund is the general accounting fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

GENERAL OBLIGATION BONDS/NOTES: Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds are backed by the "full faith and credit" of the issuing government.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Criteria used by auditors to determine if financial statements are fairly presented.

GOVERNMENT FINANCE OFFICERS ASSOCIATION: A professional organization which provides guidance and training of government accounting, auditing, and financial management. (GFOA)

GOVERNMENT FUND: Account for the operations and maintenance of typical activities including debt service and capital projects.

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

INVESTMENT INCOME: Income earned on idle funds which are not immediately needed by the Village.

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

INTERGOVERNMENTAL REVENUE: Revenue received from another government in the form grants and shared revenues.

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

GLOSSARY OF TERMS



LIABILITY: Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

LINE ITEM: A basis for distinguishing types of revenues and expenditures.

MADAC: Milwaukee Area Domestic Animal Control.

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

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

MISCELLANEOUS REVENUES: Revenues which are not required to be accounted for elsewhere.

MMSD: Milwaukee Metropolitan Sewerage District

NSFD: North Shore Fire Department

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

OPEB: Other Post-Employment Benefits

OTHER CONTRACTUAL SERVICES: Services rendered to the Village by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

PAYMENT IN LIEU OF TAXES: A contribution by benefactors of Village services who are tax exempt, i.e. certain utilities, non-profit organizations, who chose or must pay a "tax equivalent amount".

PERSONAL SERVICES: Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees, as well as the fringe benefit costs associated with Village employment.

GLOSSARY OF TERMS



PROGRAM BUDGET: A budget which structures budget choices and information in terms of programs and their related work activities, (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

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

RESERVED FUND BALANCE: For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

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

REVENUE: Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

SALARIES/WAGES: Items of expenditure in the operating budget for salaries and wages paid for services performed by Village employees.

SHARED REVENUES: Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

SPECIAL ASSESSMENT: A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

SPECIAL REVENUE FUNDS: Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

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

TAX LEVY: The total amount to be raised by general property taxes for operating and debt services purposes specified in the Village Board Adopted Budget.

TAX RATE: The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

GLOSSARY OF TERMS



TRAINING/TRAVEL: Items of expenditure for travel and training costs incurred by the Village on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

TRANSMITTAL LETTER: The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

UNRESERVED FUND BALANCE: In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

USER CHARGE/FEE: The payment for direct receipt of a public service by the party benefiting from the service