



Village of Whitefish Bay



2019 Annual Village Budget

Fiscal Year: January 1, 2019 – December 31, 2019

Adopted November 19, 2018

TABLE OF CONTENTS



Description	Page No.
Introduction Section	
Letter of Transmittal	1-4
Village Organization and Historical Information	5-10
Prior Year in Review	11-15
Honors and Awards	16
Budget Process & Schedule, Instrument of Adoption and Notice of Public Hearing	17-22
Financial Overview	
Summary of Revenues & Expenditures - Levy Funds	23
Executive Summary, including Five Year Fiscal and Infrastructure Strategy	25-30
Description of Funds and Accounting Structure	31-34
General Fund	
Summary of Revenues & Expenditures	36-37
Detailed Revenues	39-41
Village Board	43-45
Village Manager	47-51
Finance Director/Clerk	53-57
Elections	59-61
Village Hall	63
Facilities Management	65-66
Assessor	67-68
Municipal Court	69-72
Legal Services	73-74
Police Department	75-81
Public Safety Commission	83-84
Department of Public Works/Engineering	85-93
Building Services	95-97
Health	99-101
Contingency, Insurance, Technology & Contracted Services	103-105

TABLE OF CONTENTS



Description	Page No.
Library Fund	107-114
Debt Service Fund	115-119
Capital Fund	121-125
Capital Requests	127-130
Utility Funds	
Water Utility Fund	131-139
Sewer Utility Fund	141-149
Stormwater Utility Fund	151-159
Parking Utility Fund	161
Capital Project Funds	
Special Assessment Fund	163-164
Borrowed Money Fund	165-166
TID No. 1 Fund	167-168
TID No. 2 Fund	169-170
TID Schedule of Principal & Interest on Existing Debt	171
Appendices	
Existing Debt Summary at Year End	173-183
Personnel Wage Summary - Allocation to Utility Funds	184-185
Personnel Benefits Summary - Allocation to Utility Funds	186-188
Personnel Detail	189-191
Wages & Benefit Percentage Allocation to Utility Funds	193-194
Expense Account Cost & Percentage Distribution to Utility Funds	195-196
Financial Policies	197-198
Fee Schedule	199-202
Glossary of Terms	203-209

LETTER OF TRANSMITTAL



President Siegel and Members of the Village Board of Trustees:

2018 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 2019 Recommended Budget is within the fiscal and infrastructure parameters set by the Village Board. The projected market basket increased 1.96% from 2018 to 2019. The overall increase in the market basket from the base year of 2014 to 2019 is 4.7% or \$130.56.

The 2019 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 2019 budget is presented in the same manner as 2018, the following material items are worth a reminder:

- 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. This adjustment may cause fluctuations between the general fund and utilities as a result of upcoming project demands.
- In 2015, an equipment replacement account was created in the Police and DPW department budgets. 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. This allocation decreased in 2019 due to upcoming vehicle and equipment purchases being spread over multiple years rather than all purchased in one year.
- The Village Board eliminated the Parking Utility as of December 31, 2018. With the limited activity within the Parking Utility, it was deemed reasonable to consolidate the Parking Utility with the General Fund. Meter revenue and associated costs of the Parking Utility are reflected in the General Fund beginning with the 2019 budget.

LETTER OF TRANSMITTAL



2019 Budget Significant Impacts

- 1/1/18 Assessed Value of \$2,053,571,900, an increase of \$15.1 million from 1/1/17.
- 3.01% Property Tax Levy Increase.
- The Municipal Tax Rate of \$5.55 increased \$.12 or 2.22%.
- 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 2019 the general fund will contribute \$154,232 towards Stormwater Utility operations. This contribution will vary on annual basis. As it stands, stormwater utility fee revenue is roughly \$608,000. The operational and debt service costs of the utility are \$783,000, requiring the general fund to allocate resources to balance the Stormwater Utility budget in 2019.
- 3% Sewer Utility rate increase. 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 2019 the Village was able to eliminate the supplement from the General Fund, but a 3% increase is required 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 13.10% for non-represented employees, of which the employee pays 6.55% and the Village pays 6.55%. Retirement contribution rates for protective employees decreased to 17.27%, of which the protective employees pay 6.55% and the Village pays 10.72%.

LETTER OF TRANSMITTAL



2019 Budget Significant Impacts (continued)

- Decreased shared revenue of \$18,135, approximately 9%, expected in 2019.
- Insurance premiums include a 5% increase for health insurance coverage and 3% increase for dental insurance coverage. The Village pays 88% of monthly premium, 0% of deductible, and 100% of office visit and emergency/urgent care co-pays.
- 2.18% increase for North Shore Fire Department operating and capital budgets, and \$69,955 for the North Shore Fire Department capital improvement plan.
- Significant capital purchases included in the 2019 budget that are levy funded include: Body Cameras (\$9,000), Server Upgrade (\$19,750), Speaker & Microphone System (\$20,000), Village Land Site Master Plan (\$20,000), Park Improvements (\$27,000), and Computer Upgrades & Replacements (\$15,800).
- Capital Projects budgeted for Village and Utility infrastructure improvements during 2019 include the following:

<u>Project</u>	<u>Project Total</u>	<u>General Fund</u>	<u>Water Utility</u>	<u>Sewer Utility</u>	<u>Stormwater Utility</u>
Sidewalk Rehabilitation	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -
Pavement Maintenance	2,000,000	2,000,000	-	-	-
Water System Improvements	275,000	-	275,000	-	-
Automated Water Meter Replacements	125,000	-	125,000	-	-
Sanitary System Improvements	400,000	-	-	400,000	-
Private Property Inflow & Infiltration	200,000	-	-	200,000	-
Stormwater System Improvements	300,000	-	-	-	300,000
Total Projects	\$ 3,425,000	\$ 2,125,000	\$ 400,000	\$ 600,000	\$ 300,000

- \$175,000 in Traffic/Pedestrian Improvements on Silver Spring budgeted in 2019 funded from Tax Increment District #1 (TID #1).

LETTER OF TRANSMITTAL



As in previous years, the 2019 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 2019 Recommended Budget places the Village in a great financial shape to balance resident needs and proactively address the issues affecting Whitefish Bay. Thank you for your time and effort in reviewing the 2019 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

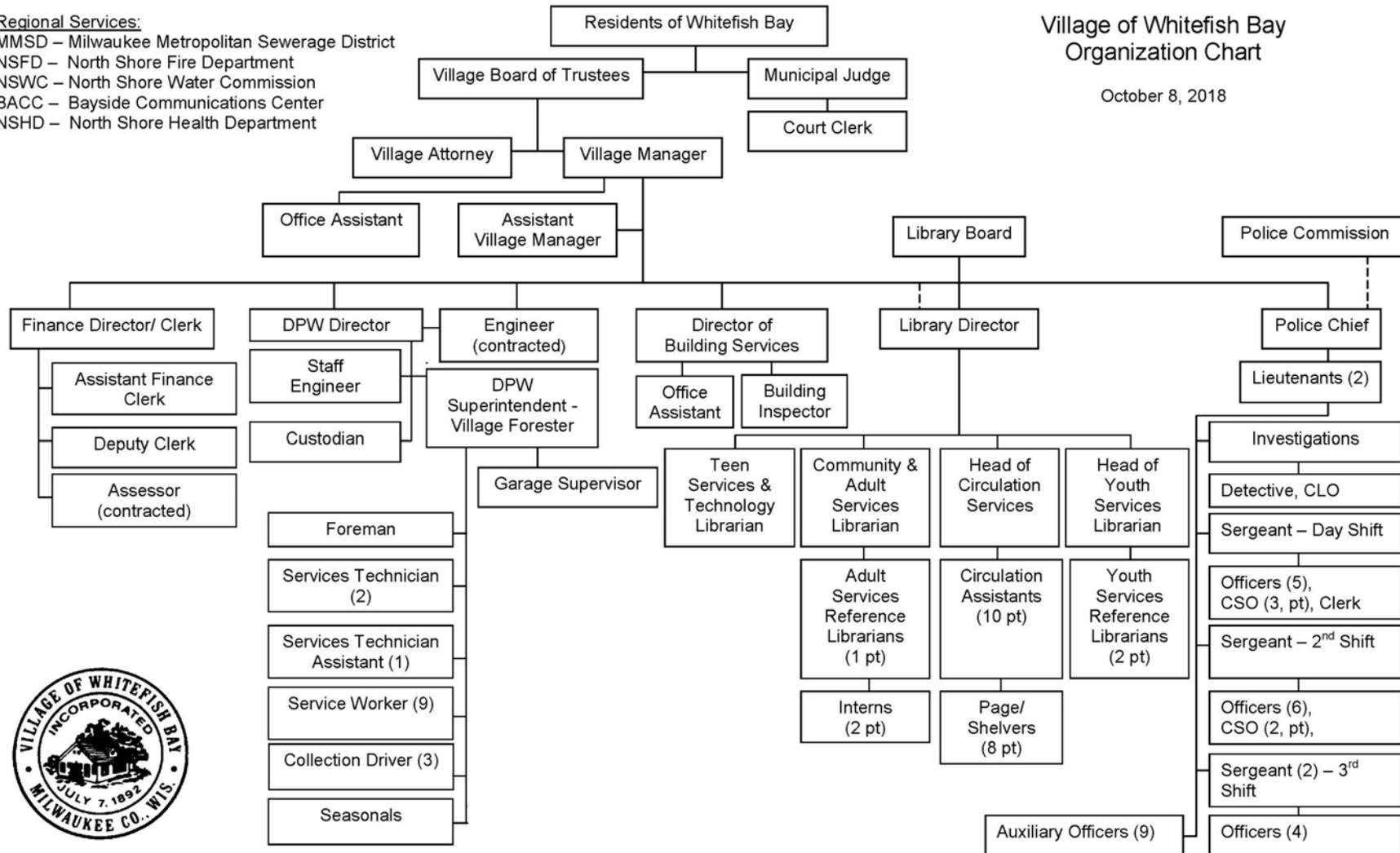


Regional Services:

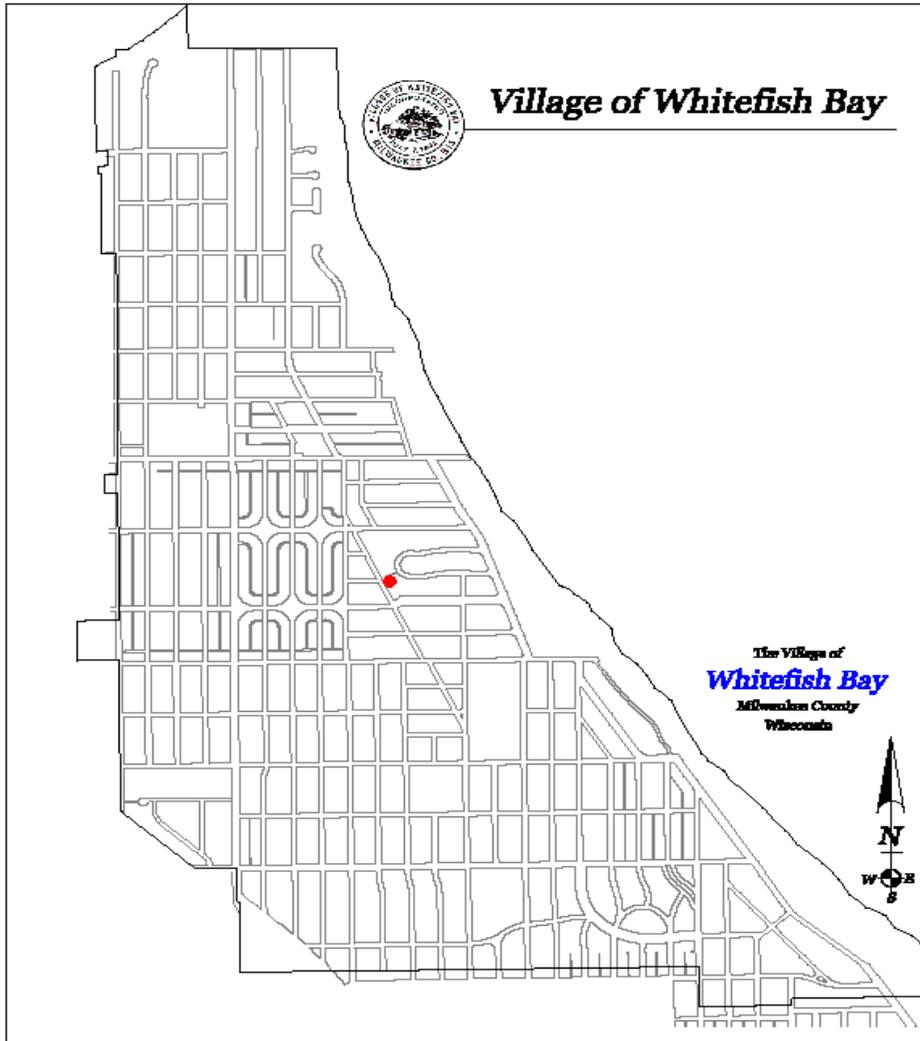
- MMSD – Milwaukee Metropolitan Sewerage District
- NSFD – North Shore Fire Department
- NSWC – North Shore Water Commission
- BACC – Bayside Communications Center
- NSHD – North Shore Health Department

Village of Whitefish Bay Organization Chart

October 8, 2018



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 Drive.

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

2018 YEAR IN REVIEW



2018 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 Hall Renovation Completed

In September 2018, the Village finalized the completion of a \$2.9 million Village Hall renovation project. The renovated space provides a welcoming and modern space for Village residents, visitors, and staff. The Police Department features a brand new garage addition, reconfigured office space, and a new booking area for a safer and updated office environment. Village Administration features reconfigured office space, redesigned front service counters, and a large multiuse conference room. The second floor Village Board Room provides a bright, comfortable, and inviting public meeting space. The Board Room uses reclaimed wood from prior to the renovation project to blend the historic nature of Village Hall into its current modern facade.



Village Hall



Village Hall Administrative Lobby



Village Board Room

2

Village Implements Refuse and Recycling Program

In August 2018, the Village implemented automated refuse and recycling collection Village wide. As part of the enhanced program, both refuse and recycling collection are conducted by new trucks with a hydraulic arm. In addition to automated collection, the new program includes 26 recycling collections per year instead of 12 collections per year. As part of program implementation the Public Works Department crews picked up between 5000 and 6000 unwanted/old residential refuse containers, sorted them in the storage yard, and recycled 99% of all the containers collected. The Village also took the time to modernize the municipal code related to refuse and recycling collection. Code revisions incorporated a revised structure for ease of interpretation, several missing rules and regulations, revisions based on State of Wisconsin Statutes, and updates based on discussions with the Public Works Committee and the Village Board.



New Collection Trucks



New Refuse Carts



Old Can Recycling



New Refuse Cart Delivery

3

Community Events

In 2018 the Village hosted 27 special events for residents to enjoy and to show visitors what being in Whitefish Bay is all about. This year featured the first (and hopefully only) ever 5th of July celebration after rain delayed the festivities and fireworks at the 4th of July celebration. Additionally, annual events such as the Sounds of Summer, the Great Pumpkin Festival, and the Holiday Stroll continued to be extremely popular events Village-wide. The Village also played host to several food truck events, a number of charity based fundraising walks, a bike race, and the new Dog Days of Summer event on Silver Spring Drive. Furthermore, the Village continues to encourage residents to host local block parties as a way of promoting friendly neighborhoods and to maintain the extraordinary level of community spirit. This past year, Village residents hosted 83 block parties (and counting)!



Great Pumpkin Festival



"5th" of July Celebration



Sounds of Summer



Farmers Market



Dog Days of Summer

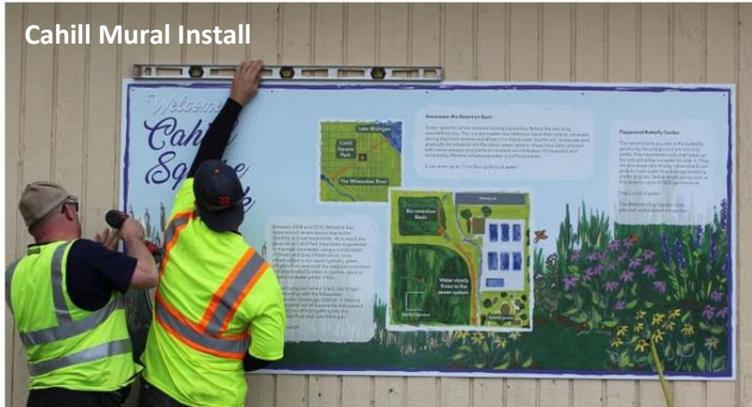


Holiday Stroll

4

Infrastructure

The Department of Public Works (DPW) is an integral and visible part of Village operations. The major DPW project this year focused on the implementation of the automated Refuse and Recycling Program which is highlighted above. The DPW also undertook year two of the Private Property Infiltration (PPII) and Inflow Program which involved conducting 48 sanitary sewer lateral linings (approximately 2,500 linear feet), televising sanitary sewer laterals, and eliminating stormwater connections to sanitary sewers at no direct cost to Village residents. Moreover, 2018 also included the installation of a new lighted cross walk at Lake Drive and Palisades Road for pedestrian safety, completion of the Fire Hydrant Painting Project to increase hydrant longevity and visibility, the replacement of approximately 7,750 square feet of sidewalk, and finalization of the Cahill Park Tennis Courts Surface Patching and Crack filling Project. DPW also coordinated a number of other important projects around the village, check out several photo highlights below:

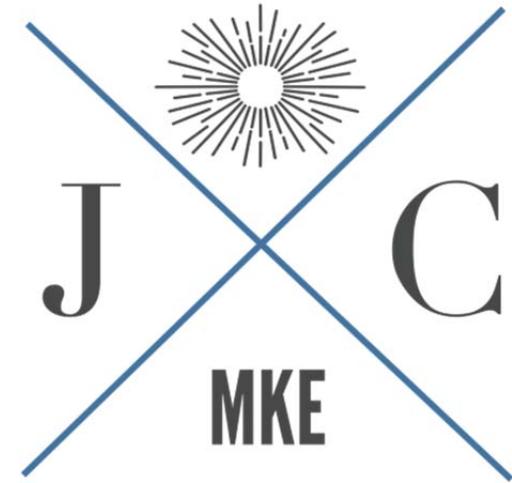


5

Welcome to Whitefish Bay

A number of new businesses opened their doors in 2018. The Village was excited to welcome a mix of retail, restaurant, service, and professional establishments including:

- Painting with a Twist
- Jordipher Creative
- Salon Rex
- SoHo Boutique
- Trouble and Sons Pizzeria





The Village received the Government Finance Officers Association Distinguished Budget Award for 2018.



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 2019 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

BUDGET PROCESS



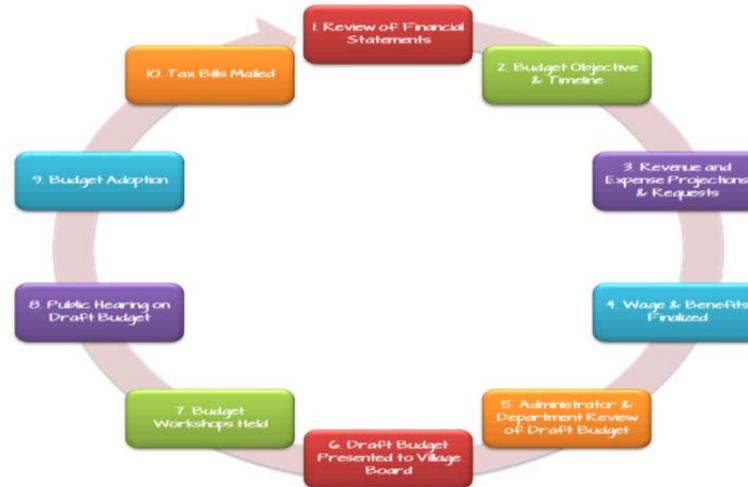
The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically call for a 0% increase outside of any planned projects in the upcoming year. Any variances must have a description of item and justification for cost. 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 early August, 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 an overview of the budget, including market basket impacts to the Village Board.

Throughout October and November, the Village Board has meetings to discuss the proposed budget. These meetings are open to the public. The process includes discussing budget impacts 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 is 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
July 3	Initial Management Meeting Held
July 11	Budget Templates Distributed to Departments
August 8	Draft Department Budgets due to Finance Department
August 27-28	Village Manager and Departmental review of Budget requests
September 3-6	Village Manager and Finance Director finalize Budget requests
September 26 - 28	Printing and Preparation of Village Manager's Recommended Budget
October 1	Village Manager Overview of Budget with Board
October 5	Distribution of Village Manager's Recommended Budget to Village Board
October 24	Public Hearing Notice due to Newspaper
November 1	Publication of Public Hearing Notice for 2019 Budget
November 5	Village Board Detailed Budget Review Workshop
November 19	Public Hearing on the 2019 Budget
November 19	Village Board adoption of the 2019 Budget

INSTRUMENT OF ADOPTION



STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 3031

WHEREAS, the Village Board did on November 19, 2018 hold a public hearing on the proposed budgets for the Village of Whitefish Bay for the calendar year 2019.

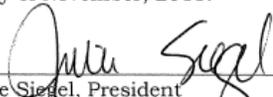
NOW, THEREFORE, BE IT RESOLVED by the Village Board that the Village of Whitefish Bay adopt the following individual fund budgets in the amounts indicated for the calendar year 2019:

Fund	Amount
General Fund	\$ 10,892,387
Library Fund	\$ 790,494
Debt Service Fund	\$ 3,418,048
Capital Fund	\$ 255,102
Special Assessment - Capital Projects Fund	\$ 118,067
Borrowed Money - Capital Projects Fund	\$ 2,125,000
TID No. 1 Fund	\$ 521,624
TID No. 2 Fund	\$ 325,338

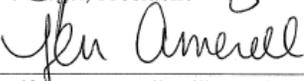
These said budgets in detail are open to public inspection, Monday through Friday, between the hours of 8:00 AM and 4:30 PM at the Administration Department in Village Hall, 5300 N. Marlborough Drive, Whitefish Bay, Wisconsin, and:

BE IT FURTHER RESOLVED by the Village Board of the Village of Whitefish Bay, Milwaukee County, Wisconsin, that there is hereby levied upon all taxable property in said Village, to be extended upon the tax roll of said Village for the year 2018 and to be collected in and during the taxpaying period of 2018-2019 the sum of Eleven Million Four Hundred Thousand Two Hundred and Fifty Nine Dollars (\$11,400,259) for the support of said Village and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board on November 19, 2018 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2018 tax roll of said Village.

PASSED AND ADOPTED this 19th day of November, 2018.


Julie Siegel, President

Countersigned:


Jennifer R. Amerell, Village Clerk

INSTRUMENT OF ADOPTION



STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 3032

WHEREAS, the Village Board did on November 19, 2018, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Whitefish Bay for the calendar year 2019.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Whitefish Bay adopt the following individual utility fund operating budgets in the amounts indicated for the calendar year 2019:

<u>Fund</u>	<u>Amount</u>
Water Utility	\$ 2,159,897
Sewer Utility	\$ 2,574,440
Stormwater Utility	\$ 783,894

BE IT FURTHER RESOLVED by the Village Board of the Village of Whitefish Bay, Milwaukee County, Wisconsin that the above said budgets are adopted for the calendar year 2019, and that these said budgets in detail are open to public inspection Monday through Friday, between the hours of 8:00 AM and 4:30 PM at the Administration Department in Village Hall, 5300 N. Marlborough Drive, Whitefish Bay, Wisconsin.

PASSED AND ADOPTED this 19th day of November, 2018.



Julie Siegel, President

Countersigned:



Jennifer R. Amerell, Village Clerk

NOTICE OF PUBLIC HEARING



VILLAGE OF WHITEFISH BAY NOTICE OF PUBLIC HEARING PROPOSED 2019 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 19, 2018 at 6:00 p.m. in the Board Room of the Whitefish Bay, 5300 N. Marlborough Drive, to consider the proposed 2019 Village Budget. The proposed budget is available for public inspection at the Administration Department from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	\$ 8,072,367	\$ 8,071,114	\$ 8,052,700	\$ 7,756,549	\$ 8,074,716	\$ 8,310,465	3.20%
Intergovernmental Revenue	1,186,167	1,150,132	1,127,470	802,938	1,184,107	1,173,967	4.12%
Licenses and Permits	506,703	491,302	461,650	384,334	471,555	471,600	2.16%
Fines, Forfeitures and Penalties	306,672	297,665	317,500	232,631	312,750	311,850	-1.78%
Public Charges for Services	17,271	14,097	40,000	34,643	60,500	109,500	173.75%
Miscellaneous Revenues	551,785	520,526	509,818	371,508	554,355	505,005	-0.94%
Other Financing Sources	12,083	45,256	10,000	-	10,000	10,000	0.00%
Total Revenues	10,653,048	10,590,092	10,519,138	9,582,603	10,667,983	10,892,387	3.55%
Expenditures:							
General Government	1,699,407	1,775,538	1,803,695	1,103,827	1,571,996	1,865,946	3.45%
Public Safety	5,627,018	5,660,149	5,784,276	5,001,512	5,906,903	6,029,954	4.25%
Public Works	2,936,048	2,465,221	2,737,867	1,880,813	2,931,311	2,796,006	2.12%
Health	183,282	187,060	193,300	108,828	190,842	200,481	3.71%
Total Expenditures	10,445,755	10,087,968	10,519,138	8,094,980	10,601,052	10,892,387	3.55%
Change in Fund Balance	207,293	502,124	-	1,487,623	66,931	-	
Beginning Fund Balance	6,053,985	6,261,976	6,764,100		6,764,100	6,831,031	
Transfer from/(to) other funds	-	-	-		-	-	
Less: Surplus Applied	-	-	-		-	-	
Ending Fund Balance	\$ 6,261,278	\$ 6,764,100	\$ 6,764,100		\$ 6,831,031	\$ 6,831,031	

**VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2019 BUDGET**

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	\$ 10,892,387	\$ 790,494	\$ 3,418,048	\$ 255,102	\$ 76,500	\$ 4,545,000
Total Expenditures	<u>10,892,387</u>	<u>790,494</u>	<u>3,418,048</u>	<u>255,102</u>	<u>118,067</u>	<u>2,125,000</u>
Change in Equity	-	-	-	-	(41,567)	2,420,000
Beginning Equity Balance	<u>6,764,100</u>	<u>50,244</u>	<u>2,717,033</u>	<u>442,560</u>	<u>1,232,599</u>	<u>2,440,722</u>
Ending Equity Balance	<u>\$ 6,764,100</u>	<u>\$ 50,244</u>	<u>\$ 2,717,033</u>	<u>\$ 442,560</u>	<u>\$ 1,191,032</u>	<u>\$ 4,860,722</u>

Funds	Proprietary Funds					Total All Funds
	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	
Total Revenues	\$ 621,062	\$ 337,824	\$ 2,273,540	\$ 2,574,440	\$ 783,894	26,568,291
Total Expenditures	<u>521,624</u>	<u>325,338</u>	<u>2,159,897</u>	<u>2,574,440</u>	<u>783,894</u>	<u>23,964,291</u>
Change in Equity	99,438	12,486	113,643	-	-	2,604,000
Beginning Equity Balance	<u>1,492,459</u>	<u>1,548</u>	<u>7,655,443</u>	<u>8,008,268</u>	<u>4,796,415</u>	-
Ending Equity Balance	<u>\$ 1,591,897</u>	<u>\$ 14,034</u>	<u>\$ 7,769,086</u>	<u>\$ 8,008,268</u>	<u>\$ 4,796,415</u>	<u>\$ 35,071,829</u>

Property Tax Summary by Fund					
Fund	2016 Actual	2017 Actual	2018 Budget	2019 Budget	Budget % Change
General Fund	\$ 7,743,830	\$ 7,722,180	\$ 7,723,748	\$ 7,979,250	3.31%
Library Fund	685,188	680,011	680,022	677,299	-0.40%
Debt Service Fund	2,039,358	2,340,084	2,331,921	2,488,608	6.72%
Capital Fund	<u>294,219</u>	<u>208,716</u>	<u>331,605</u>	<u>255,102</u>	-23.07%
Total Tax Levy	<u>\$ 10,762,595</u>	<u>\$ 10,950,991</u>	<u>\$ 11,067,296</u>	<u>\$ 11,400,259</u>	3.01%
Municipal Property Tax Rate	<u>\$ 5.37</u>	<u>\$ 5.42</u>	<u>\$ 5.43</u>	<u>\$ 5.55</u>	

Dated this 24th day of October, 2018

Jen Amerell
Finance Director / Clerk

Levy Funds

Summary of Revenues & Expenditures

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	\$ 7,743,830	\$ 7,722,180	\$ 7,723,748	\$ 7,723,748	\$ 7,723,748	\$ 7,979,250	3.31%
Library Fund	685,188	680,011	680,022	680,022	680,022	677,299	-0.40%
Debt Service Fund	2,039,358	2,340,084	2,331,921	2,331,921	2,331,921	2,488,608	6.72%
Capital Fund	294,219	208,716	331,605	331,605	331,605	255,102	-23.07%
Total Property Tax Revenue	10,762,595	10,950,991	11,067,296	11,067,296	11,067,296	11,400,259	3.01%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	328,537	348,934	328,952	32,801	350,968	331,215	0.69%
Intergovernmental Revenue	1,577,030	1,551,261	1,535,308	1,213,026	1,594,195	1,586,598	3.34%
Licenses & Permits	506,703	491,302	461,650	384,334	471,555	471,600	2.16%
Fines, Fees, & Penalties	347,588	336,698	360,750	259,322	350,631	348,850	-3.30%
Public Charges for Services	31,924	29,948	56,250	45,533	75,083	124,000	120.44%
Miscellaneous Revenues	558,616	521,527	511,618	372,286	555,855	506,505	-1.00%
Other Financing Sources	1,975,731	6,285,607	574,763	2,703,893	3,252,082	587,004	2.13%
Total Non-Property Tax Revenue	5,326,129	9,565,277	3,829,291	5,011,195	6,650,369	3,955,772	3.30%
Total Revenue	\$ 16,088,724	\$ 20,516,268	\$ 14,896,587	\$ 16,078,491	\$ 17,717,665	\$ 15,356,031	3.08%

Summary of Expenditures

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
General Government	\$ 1,488,621	\$ 1,519,493	\$ 1,533,322	\$ 1,103,827	\$ 1,479,986	\$ 1,680,714	9.61%
Public Safety	5,627,018	5,660,149	5,784,276	5,001,512	5,906,903	6,029,954	4.25%
Public Works	2,936,048	2,465,221	2,737,867	1,880,813	2,931,311	2,796,006	2.12%
Health Department	183,282	187,060	193,300	108,828	190,842	200,481	3.71%
Contingency & Transfers	210,786	256,045	270,373	-	92,010	185,232	-31.49%
Capital Fund	279,428	303,043	331,605	625,849	625,849	255,102	-23.07%
Total General & Capital Fund Expenditures	10,725,183	10,391,011	10,850,743	8,720,829	11,226,901	11,147,489	2.73%
Library Fund	786,995	780,230	794,181	574,314	788,212	790,494	-0.46%
Debt Service Fund	4,373,797	8,900,237	3,251,663	3,146,991	3,330,972	3,418,048	5.12%
Total Expenditures	\$ 15,885,975	\$ 20,071,478	\$ 14,896,587	\$ 12,442,134	\$ 15,346,084	\$ 15,356,031	3.08%
Municipal Property Tax Rates	\$ 5.37	\$ 5.42	\$ 5.43			\$ 5.55	2.21%

THIS PAGE INTENTIONALLY LEFT BLANK

EXECUTIVE SUMMARY

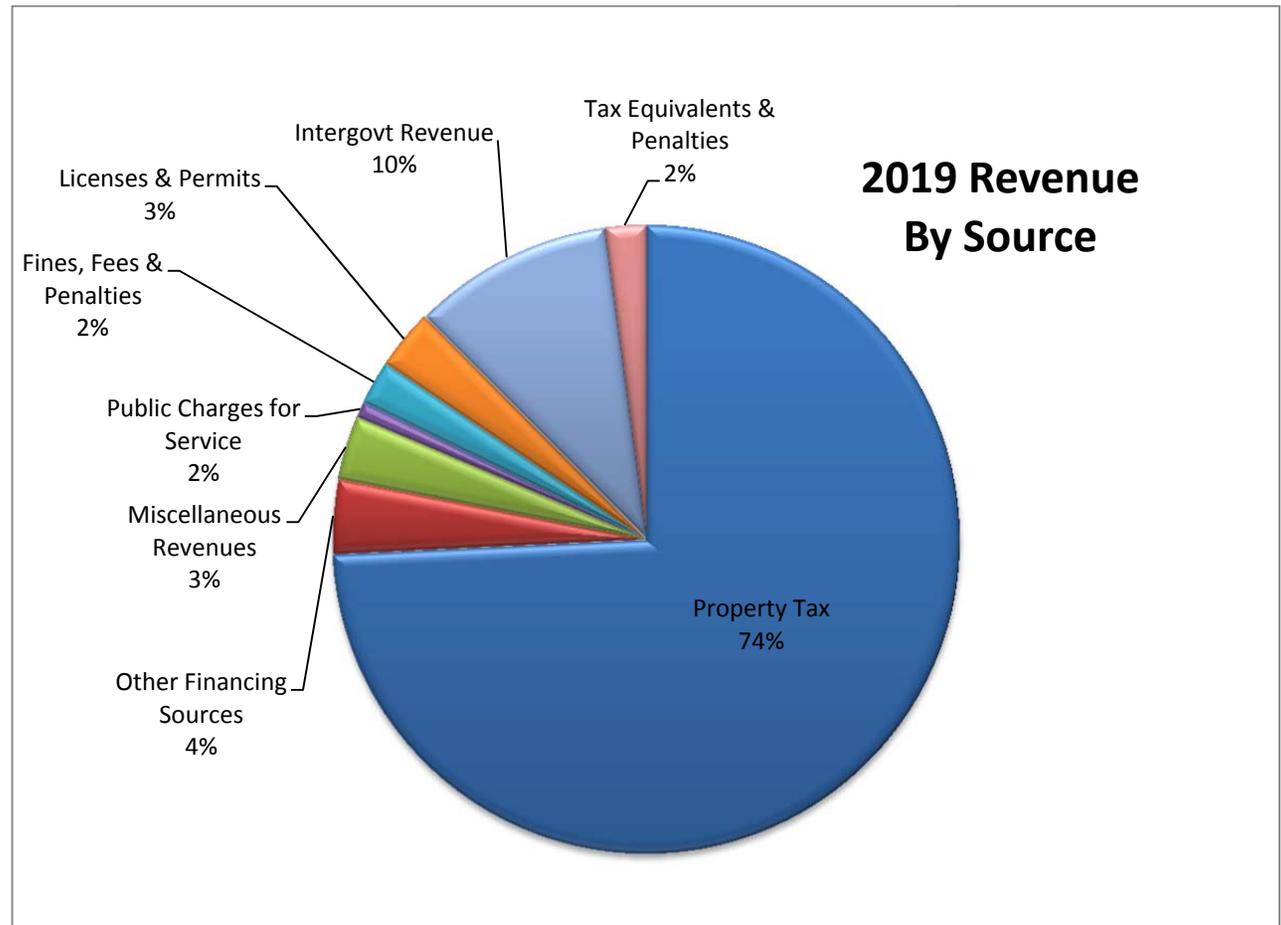


Revenue Overview

The 2019 budgeted revenues total \$15,356,031 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.

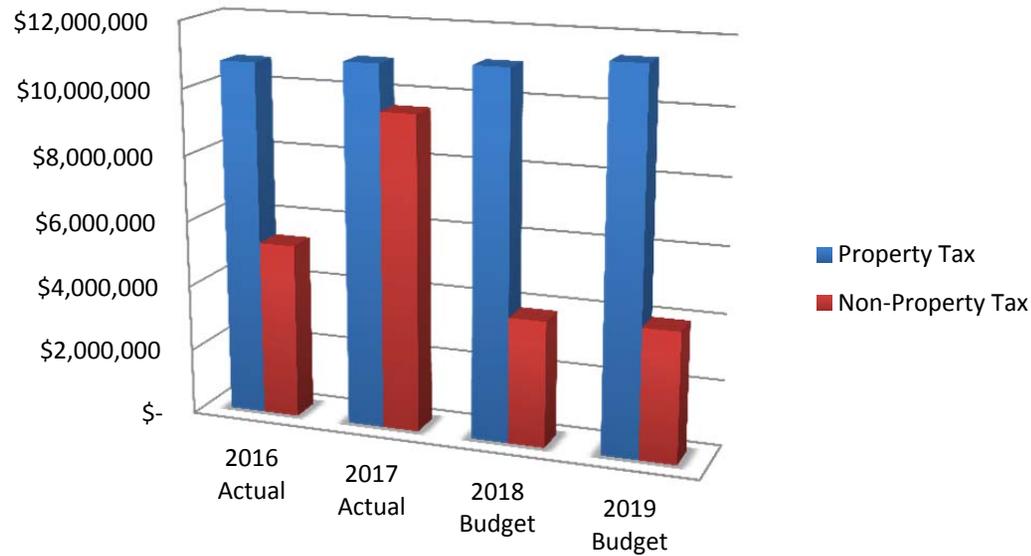
The other 26% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 4% of the 2019 revenues;
- Miscellaneous Revenues, which comprise of 3% 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 2% 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 2019 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.





**Total Revenue
2016-2019**



Looking at the past three years, revenues have remained constant. The 2019 total budgeted revenues experienced;

- 4.5% decrease compared to 2016 actual;
- 25.14% decrease as compared to 2017 actual;
- 3.1% increase as compared to 2018 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.

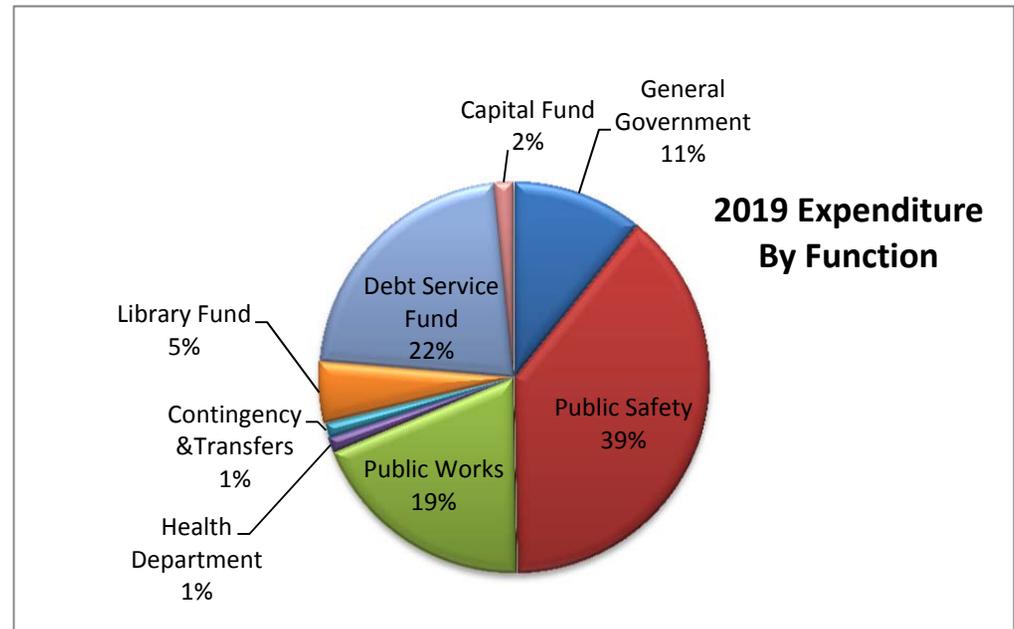
EXECUTIVE SUMMARY



Expenditure Overview

The 2019 budgeted expenditures total \$15,356,031 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 11% 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 2019 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 19% of the 2019 budgeted expenditures.



EXECUTIVE SUMMARY



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2016 – 2019.

An annual comparison shows the 2019 General Fund expenditures;

- Increased 4.29% as compared to 2016 Actual;
- Increased 7.99% as compared to 2017 Actual;
- Increased 6.57% as compared to 2018 Budget.

2019 Library Fund expenditures:

- Increased .44% as compared to 2016 Actual;
- Increased 1.32% as compared to 2017 Actual;
- Decreased .46% as compared to 2018 Budget.

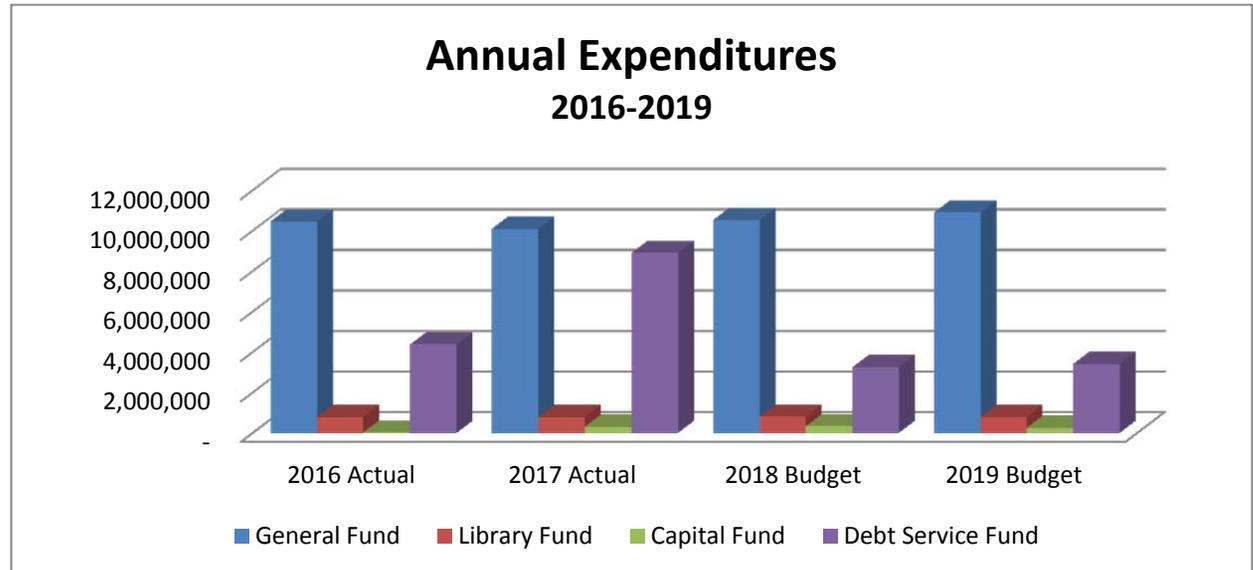
2019 Capital Fund expenditures;

- Increased 766.87% as compared to 2016 Actual;
- Decreased 15.82% as compared to 2017 Actual;
- Decreased 23.07% as compared to 2018 Budget.

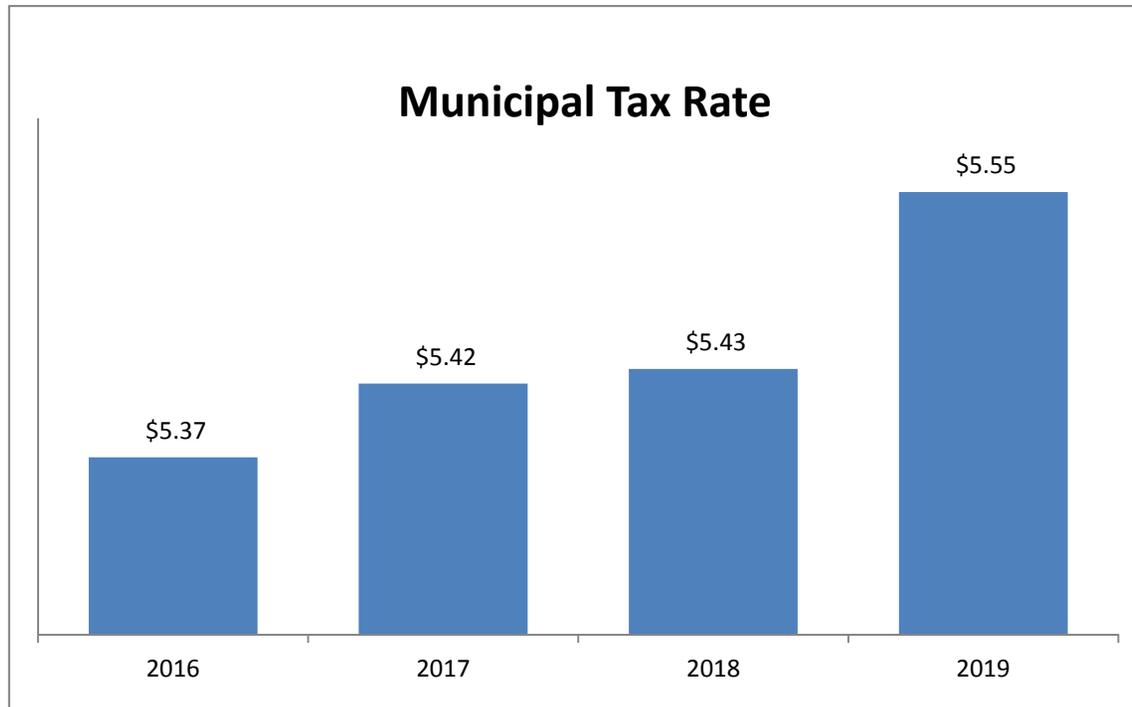
2019 Debt Service Fund expenditures;

- Decreased 21.85% as compared to 2016 Actual;
- Decreased 61.60% as compared to 2017 Actual;
- Increased 5.12% as compared to 2018 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 2019 Municipal Tax Rate is \$5.55 per \$1,000 of assessed value. The average assessed value in the Village is \$400,000. The tax rate has fluctuated within \$.18 in past four years primarily due to changes in assessed values, increased costs and debt service requirements. A tax rate of \$5.55 equates to property taxes for municipal services of \$2,220 for a property with an assessed value of \$400,000, an increase of \$48.00 from 2018.

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. In 2015, the Village Board 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. This includes tax rate and all utility rates.

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	<u>\$ 250,000</u>	<u>\$ 1,250,000</u>
Total General Fund, including Stormwater	\$ 3,000,000	\$ 15,000,000
Water Utility Fund	\$ 250,000	\$ 1,250,000
Sewer Utility Fund	<u>\$ 750,000</u>	<u>\$ 3,750,000</u>
Total Investments	<u><u>\$ 4,000,000</u></u>	<u><u>\$ 20,000,000</u></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 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

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

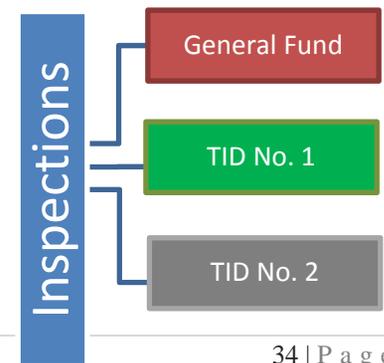
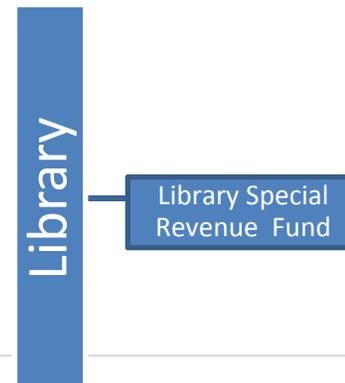
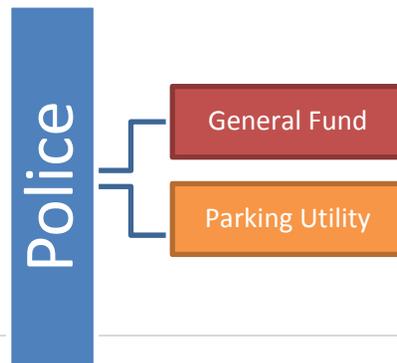
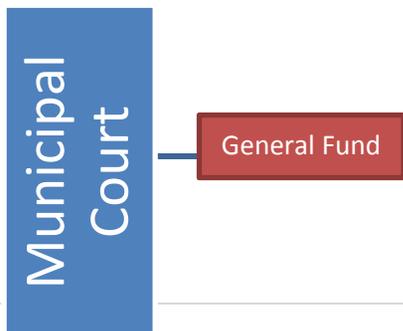
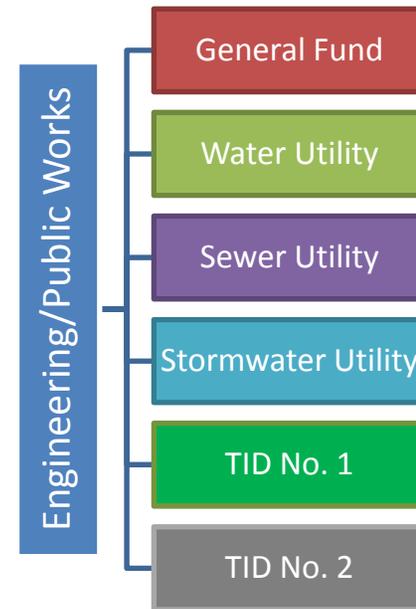
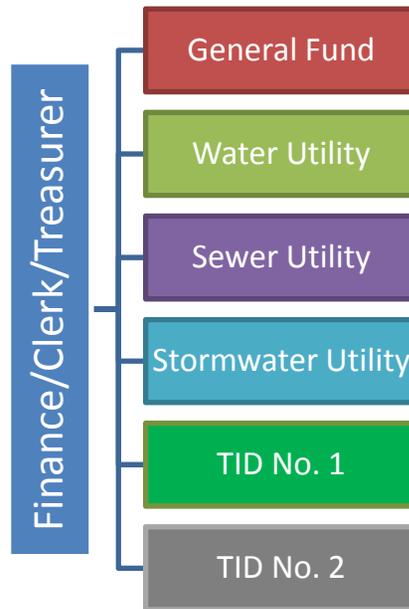
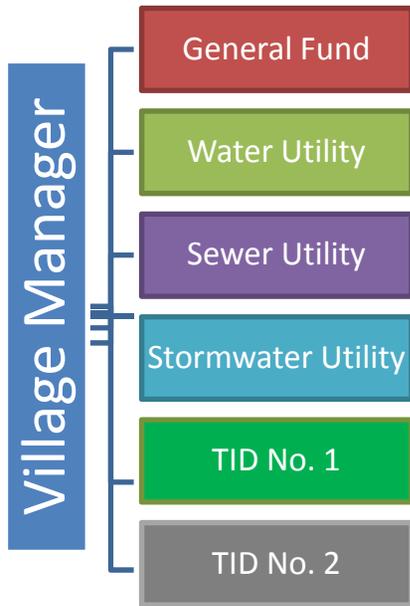
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

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	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Property Tax Revenue:							
General Fund	\$ 7,743,830	\$ 7,722,180	\$ 7,723,748	\$ 7,723,748	\$ 7,723,748	\$ 7,979,250	3.31%
Total Property Tax Revenue	<u>7,743,830</u>	<u>7,722,180</u>	<u>7,723,748</u>	<u>7,723,748</u>	<u>7,723,748</u>	<u>7,979,250</u>	3.31%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	328,537	348,934	328,952	32,801	350,968	331,215	0.69%
Intergovernmental Revenue	1,186,167	1,150,132	1,127,470	802,938	1,184,107	1,173,967	4.12%
Licenses & Permits	506,703	491,302	461,650	384,334	471,555	471,600	2.16%
Fines, Fees, & Penalties	306,672	297,665	317,500	232,631	312,750	311,850	-1.78%
Public Charges for Services	17,271	14,097	40,000	34,643	60,500	109,500	173.75%
Miscellaneous Revenues	551,785	520,526	509,818	371,508	554,355	505,005	-0.94%
Other Financing Sources	12,083	45,256	10,000	-	10,000	10,000	0.00%
Total Non-Property Tax Revenue:	<u>2,909,218</u>	<u>2,867,912</u>	<u>2,795,390</u>	<u>1,858,855</u>	<u>2,944,235</u>	<u>2,913,137</u>	4.21%
Total Revenue	<u>\$ 10,653,048</u>	<u>\$ 10,590,092</u>	<u>\$ 10,519,138</u>	<u>\$ 9,582,603</u>	<u>\$ 10,667,983</u>	<u>\$ 10,892,387</u>	3.55%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2016 Actual	2017 Actual	2018 Budget	43373 YTD	2018 Projected	2019 Budget	Budget % Change
Village Board	\$ 31,512	\$ 28,491	\$ 33,089	\$ 25,802	\$ 32,443	\$ 33,680	1.79%
Village Manager	131,077	166,572	166,692	129,812	170,416	226,408	35.82%
Finance Director/Clerk	188,734	184,475	185,321	117,400	159,593	183,733	-0.86%
Elections	44,504	12,016	35,558	18,461	26,982	14,000	-60.63%
Village Hall	87,602	100,551	98,500	89,422	107,750	98,000	-0.51%
Facilities Management	156,326	230,146	171,275	113,033	165,082	171,584	0.18%
Assessor	48,562	57,617	49,000	27,560	51,000	49,600	1.22%
Court	162,805	147,504	152,709	105,645	145,612	156,994	2.81%
Legal	111,951	105,542	92,500	76,160	95,000	92,500	0.00%
Public Safety Commission	2,426,882	2,457,111	2,534,665	2,534,665	2,534,665	2,579,551	1.77%
Police Department	3,200,136	3,203,038	3,249,611	2,466,847	3,372,238	3,450,403	6.18%
Health Department	183,282	187,060	193,300	108,828	190,842	200,481	3.71%
Public Works/Engineering	2,936,048	2,465,221	2,737,867	1,880,813	2,931,311	2,796,006	2.12%
Inspection	262,462	272,985	285,905	215,570	289,816	306,756	7.29%
Contingency & Transfers	210,786	256,045	270,373	-	92,010	185,232	-31.49%
Insurance	183,504	112,674	153,851	101,586	137,700	160,310	4.20%
Technology & Contracted Services	79,582	100,920	108,922	83,376	98,592	187,149	71.82%
Total General Fund Expenditures	\$ 10,445,755	\$ 10,087,968	\$ 10,519,138	\$ 8,094,980	\$ 10,601,052	\$ 10,892,387	3.55%
Beginning Fund Balance	\$ 6,053,985	\$ 6,261,976	\$ 6,764,100		\$ 6,764,100	\$ 6,831,031	
Annual Income / (Loss)	207,991	502,124	-		66,931	-	
Transfer from / (to) other funds	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 6,261,976	\$ 6,764,100	\$ 6,764,100		\$ 6,831,031	\$ 6,831,031	

THIS PAGE INTENTIONALLY LEFT BLANK

General Fund

Detailed Revenues

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Taxes & Special Assessments								
41100	General Property Taxes	\$ 7,743,830	\$ 7,722,180	\$ 7,723,748	\$ 7,723,748	\$ 7,723,748	\$ 7,981,204	3.33%
41310	Water Utility Tax Equivalent	282,360	294,215	282,360	-	294,215	294,215	4.20%
41311	Parking Utility Tax Equivalent	12,592	12,753	12,592	-	12,753	-	-100.00%
41800	Delinquent Penalties/Interest	30,328	33,671	30,000	25,342	32,000	30,000	0.00%
42003	Special Assessment Letters	3,257	8,295	4,000	7,459	12,000	7,000	75.00%
Total Taxes & Special Assessment Letters		<u>8,072,367</u>	<u>8,071,114</u>	<u>8,052,700</u>	<u>7,756,549</u>	<u>8,074,716</u>	<u>8,312,419</u>	3.23%
Intergovernmental Revenue								
43410	State Shared Revenue	219,114	209,917	198,039	48,358	198,039	179,904	-9.16%
43430	Tax Exempt Computer Aid	3,487	960	1,200	974	974	974	-18.83%
43521	Law Enforcement Improvement Grants	13,947	16,524	10,000	7,634	11,205	19,200	92.00%
43531	State Transportation Aid	889,096	853,982	853,982	682,250	909,667	909,667	6.52%
43545	Recycling Grants	60,523	63,749	63,749	63,722	63,722	63,722	-0.04%
43792	Misc. Grants	-	5,000	500	-	500	500	0.00%
Total Intergovernmental Revenue		<u>1,186,167</u>	<u>1,150,132</u>	<u>1,127,470</u>	<u>802,938</u>	<u>1,184,107</u>	<u>1,173,967</u>	4.12%
Licenses & Permits								
44101	Animal Licenses	5,650	3,011	5,500	2,271	3,500	3,500	-36.36%
44106	Beverage/Bartender	6,595	7,005	6,500	7,408	7,500	6,500	0.00%
44108	Misc. Licenses	50	-	150	50	100	100	-33.33%
Total Licenses		<u>12,295</u>	<u>10,016</u>	<u>12,150</u>	<u>9,729</u>	<u>11,100</u>	<u>10,100</u>	-16.87%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Licenses & Permits (cont.)								
44300	Building/Business Permits	\$ 375,889	\$ 362,958	\$ 350,000	\$ 284,365	\$ 355,000	\$ 350,000	0.00%
44304	Dumpster/POD	11,920	16,740	10,500	12,075	13,000	10,000	-4.76%
44305	Special Events	2,008	6,156	2,500	5,970	6,200	5,500	120.00%
44307	Overnight Parking	64,562	60,087	50,000	48,733	60,970	60,000	20.00%
44308	Board of Appeals	6,000	7,000	6,500	5,035	5,285	6,000	-7.69%
44309	Misc. Permits	34,029	28,345	30,000	18,427	20,000	30,000	0.00%
	Total Permits	494,408	481,286	449,500	374,605	460,455	461,500	2.67%
	Total Licenses & Permits	506,703	491,302	461,650	384,334	471,555	471,600	2.16%
Fines, Fees, and Penalties								
45100	Court Costs	44,431	41,414	50,000	31,517	45,000	45,000	-10.00%
45101	Court Fines/Ordinance Violations	76,695	68,500	85,000	67,508	85,000	85,000	0.00%
45102	Restitution/Damage	-	-	500	-	500	500	0.00%
45103	Parking Citations	179,899	175,158	175,000	129,147	175,000	175,000	0.00%
45105	False Alarm Fees	4,050	5,400	4,500	2,550	4,500	4,500	0.00%
45107	Police - Misc.	1,197	630	1,000	1,659	2,000	1,200	20.00%
45211	Returned Check Fee	400	100	500	250	250	150	-70.00%
45223	Damage Reimbursements	-	6,463	1,000	-	500	500	-50.00%
	Total Fines, Fees and Penalties	306,672	297,665	317,500	232,631	312,750	311,850	-1.78%
Public Charges for Services								
45108	Open Records Requests	2,667	1,373	2,000	1,018	1,500	1,500	-25.00%
46420	Garbage & Recycling Special Pickups	13,845	12,724	13,000	33,625	34,000	13,000	0.00%
46742	Rental of Historical Room	390	-	-	-	-	-	0.00%
46750	TIF Administration	-	-	25,000	-	25,000	25,000	0.00%
46821	Parking Meters	-	-	-	-	-	70,000	100.00%
	Total Public Charges for Services	17,271	14,097	40,000	34,643	60,500	109,500	173.75%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Miscellaneous Revenue								
48110	Investment Income	120,501	73,732	65,000	74,313	95,775	75,000	15.38%
48200	Lydell Building - Lease Payments	23,086	23,512	23,906	17,981	23,920	24,000	0.39%
48202	Building Rental - NSFD	70,861	53,392	72,278	65,859	65,859	67,505	-6.60%
48203	Cable TV Franchise Fees	191,030	201,217	200,000	99,456	200,000	200,000	0.00%
48307	Recycling Material Rebate	8,494	13,811	12,000	3,212	7,318	7,500	-37.50%
48309	Scrap, Oil, Paper Sales	1,596	811	2,000	4,983	4,983	2,000	0.00%
48440	Services/3rd-party reimbursements	44,555	67,435	42,000	27,328	41,500	42,000	0.00%
48441	Workers' Compensation Refunds	1,872	9,610	2,000	36,554	38,000	2,000	0.00%
48500	Village Donations/Contributions	15,000	15,000	15,000	15,000	15,000	15,000	0.00%
48900	Insurance Dividend	61,464	49,643	62,634	5,000	50,000	60,000	-4.21%
48901	Miscellaneous Revenue	13,326	12,363	13,000	21,822	12,000	10,000	-23.08%
Total Miscellaneous Revenue		<u>551,785</u>	<u>520,526</u>	<u>509,818</u>	<u>371,508</u>	<u>554,355</u>	<u>505,005</u>	-0.94%
Other Financing Sources								
49400	Sale of Village Equipment	12,083	45,256	10,000	-	10,000	10,000	0.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	0.00%
Total Other Financing Sources		<u>12,083</u>	<u>45,256</u>	<u>10,000</u>	<u>-</u>	<u>10,000</u>	<u>10,000</u>	0.00%
Total General Fund Revenue		<u>\$ 10,653,048</u>	<u>\$ 10,590,092</u>	<u>\$ 10,519,138</u>	<u>\$ 9,582,603</u>	<u>\$ 10,667,983</u>	<u>\$ 10,894,341</u>	3.57%

THIS PAGE INTENTIONALLY LEFT BLANK

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.

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures Village Board

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Village Board								
51000-105	Board Salaries	\$ 4,200	\$ 4,200	\$ 4,800	\$ 2,100	\$ 4,200	\$ 4,800	0.00%
51000-150	FICA Tax	321	321	367	161	321	367	0.00%
51000-190	Travel/Training/Meetings	116	272	500	130	500	500	0.00%
51000-191	Membership Dues	7,110	7,212	7,422	7,327	7,422	7,888	6.28%
51000-193	Employee Events	1,170	113	2,000	391	2,000	2,000	0.00%
51000-301	Printing/Publishing/Advertising	476	-	-	-	-	-	0.00%
51000-770	Special Events	18,036	15,375	17,000	15,693	17,000	17,375	2.21%
51000-771	Historic Preservation Commission	83	998	1,000	-	1,000	750	-25.00%
Total Village Board		<u>31,512</u>	<u>28,491</u>	<u>33,089</u>	<u>25,802</u>	<u>32,443</u>	<u>33,680</u>	1.79%

2019 Budget

Expenditure Detail - Village Board

01-51000 Village Board

105 - Board Salaries

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

770 - Special Events

July 4th fireworks (reimbursed)	15,000
Fireworks disposal cost	375
Boards and Commissions Event	2,000
Total	<u>17,375</u>

193 - Employee Recognition

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

190 - Travel/Training/Meetings

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

191 - Membership Dues

Membership to League of WI Municipalities	6,248
Membership to Intergovernmental Cooperation Council	500
Constant Contact	1,140
Total	<u>7,888</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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

- Part-time clerical position in Finance Department & Public Works Department was eliminated and one full-time Administrative Assistant position under the supervision of the Village Manager was created.

GENERAL FUND: VILLAGE MANAGER



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% of gross wages. Currently, the budget includes 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 with a \$1,000 deductible.

- 2 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			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Village Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Administrative Assistant	-	-	-	1.00
Total	2.00	2.00	2.00	3.00

Position	Employee FTE - Allocation to Utilities			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Village Manager	50%	50%	50%	70%
Water Utility	10%	10%	15%	10%
Sewer Utility	20%	20%	20%	10%
Stormwater Utility	20%	20%	15%	10%
Assistant Village Manager	70%	70%	70%	70%
Water Utility	-	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Parking Utility	10%	-	-	-
Administrative Assistant	-	-	-	40%
Water Utility	-	-	-	20%
Sewer Utility	-	-	-	20%
Stormwater Utility	-	-	-	20%

GENERAL FUND: VILLAGE MANAGER



General Fund Expenditures Village Manager

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Village Manager								
52000-100	Salary & Wages	\$ 95,483	\$ 119,653	\$ 102,923	\$ 84,249	\$ 104,548	\$ 146,157	42.01% (1)
52000-150	FICA Tax	7,135	8,540	7,874	6,218	7,998	11,181	42.00% (1)
52000-160	Health Insurance Premium	-	4,380	14,886	12,849	16,386	24,163	62.32% (1)
52000-161	Health Insurance Co-Pay	-	70	280	575	700	798	185.00% (1)
52000-170	Retirement Contribution	2,831	4,689	6,896	5,610	7,005	9,573	38.82% (1)
52000-180	Group Life Insurance Premium	39	35	86	82	104	123	43.02%
52000-181	Disability Insurance Premium	-	-	72	-	-	123	70.83%
52000-190	Travel/Training/Meetings	1,942	1,916	3,000	2,802	3,000	3,600	20.00%
52000-191	Membership Dues	493	495	1,400	1,007	1,400	1,120	-20.00%
52000-194	Personnel Related Expenses	2,966	559	1,000	600	1,000	1,000	0.00%
52000-200	Professional/Consulting (65% General Fund)	19,500	26,235	28,275	15,820	28,275	28,570	1.04%
52000-301	Printing/Publishing/Advertising	688	-	-	-	-	-	0.00%
Total Village Manager		<u>131,077</u>	<u>166,572</u>	<u>166,692</u>	<u>129,812</u>	<u>170,416</u>	<u>226,408</u>	35.82%

Significant Variances Explanation:

- (1) Part-time position in Finance & Public Works departments eliminated and one full-time position created under supervision of Village Manager
Increase in Village Manager wages caused by increased allocation to General Fund from Utility Funds for more accurate distribution of time.

2019 Budget Expenditure Detail - Village Manager

01-52000 Village Manager

190 - Travel/Training/Meetings

Travel expenses for meetings/trainings	750
Cellphone allowance	600
Conferences - ICMA, MAMEA, WCMA, WPERLA, CVMIC	1,750
Training costs - ICMA, MAMEA, WCMA, etc.	500
Total	<u>3,600</u>

191 - Professional Dues

ICMA (Village Manager & Asst. Manager)	600
WCMA (Village Manager & Asst. Manager)	250
WPERLA, MAMEA, WAM-CAM (Asst. Manager)	270
Total	<u>1,120</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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, all election related activity, 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, preparation of annual budget, 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, collect taxes, settle with taxing jurisdictions;
- Act as Custodian of Records, and respond to Open Records Requests;
- Benefit administration and human resource.

Budget Impact & Changes from Previous Year

- Part-time clerical position in Finance Department & Public Works Department was eliminated and one full-time Administrative Assistant position under the supervision of the Village Manager was created.

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$504 with a \$1,000 deductible.

- 2 covered by single 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. 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 Administration: Costs and fees associated with the administration with the Village's Flexible Benefit plan.

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



Staffing

Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 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	0.75	0.75	-
Total	3.63	3.75	3.75	3.00

Position	Employee FTE - Allocation to Utilities			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Finance Director / Clerk	50%	50%	50%	70%
Water Utility	15%	15%	15%	10%
Sewer Utility	15%	15%	15%	10%
Stormwater Utility	15%	15%	15%	10%
Parking Utility	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%	70%
Water Utility	5%	5%	5%	10%
Sewer Utility	5%	5%	5%	10%
Stormwater Utility	5%	5%	5%	10%
Parking Utility	5%	5%	5%	-
Office Assistant	40%	40%	40%	-
Water Utility	20%	20%	20%	-
Sewer Utility	20%	20%	20%	-
Stormwater Utility	20%	20%	20%	-

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



General Fund Expenditures Finance/Clerk Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Finance/Clerk								
53000-100	Salary & Wages	\$ 112,590	\$ 111,261	\$ 114,028	\$ 81,979	\$ 105,838	\$ 123,093	7.95% (1)
53000-150	FICA Tax	7,862	8,357	8,723	6,174	8,097	9,418	7.97% (1)
53000-155	Flex Account Admin Fee	2,037	1,368	3,000	1,948	2,815	2,400	-20.00%
53000-156	HRA Admin Fee	4,372	4,037	-	114	-	-	0.00%
53000-160	Health Insurance Premium	17,336	15,448	17,078	8,496	10,992	13,171	-22.88%
53000-161	Health Insurance Co-Pay	2,647	921	360	125	360	490	36.11%
53000-170	Retirement Contribution	6,625	7,547	7,640	5,509	7,091	8,062	5.52% (1)
53000-180	Group Life Insurance Premium	83	93	122	79	100	137	12.30%
53000-181	Disability Insurance Premium	-	-	100	-	-	137	37.00%
53000-190	Travel/Training/Meetings	1,593	2,178	3,000	833	2,800	3,425	14.17%
53000-191	Professional Dues	1,000	868	1,150	750	1,000	1,050	-8.70%
53000-246	Software Support	8,421	8,479	10,620	9,934	10,500	9,850	-7.25%
53000-301	Printing/Publishing/Advertising	8,318	6,700	12,000	1,194	8,500	9,000	-25.00%
53000-310	Computer/Equipment Maintenance	626	-	500	-	500	500	0.00%
53000-761	Bank Service Fees	9,782	11,700	2,500	265	500	1,000	-60.00%
53000-762	Investment Service Fees	5,442	5,518	4,500	-	500	2,000	-55.56%
Total Finance Director/Clerk		<u>188,734</u>	<u>184,475</u>	<u>185,321</u>	<u>117,400</u>	<u>159,593</u>	<u>183,733</u>	-0.86%

Significant Variances Explanation:

- (1) Part-time position in Finance & Public Works departments eliminated and one full-time position created under supervision of Village Manager
Increase in Finance Director wages caused by increased allocation to General Fund from Utility Funds for more accurate distribution of time.

2019 Budget Expenditure Detail - Finance/Clerk's Office

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings

GFOA and WGFOA (Finance Director)	1,000
GAAP Updates (Finance Director)	500
Cellphone allowance (Finance Director)	600
WI Municipal Clerks Association (Assistant Clerk)	575
WI Treasurers Association/Payroll (Assistant Treasurer)	750
Total	<u>3,425</u>

301 - Printing/Publishing/Advertising

Tax bills and tax bill inserts	5,000
Public Notices	1,500
2019 Budget	2,500
Total	<u>9,000</u>

191 - Professional Dues

GFOA and WGFOA (Finance Director)	500
AICPA and WICPA (Finance Director)	350
WTAW (Assistant Finance Clerk)	100
WMCA (Assistant Clerk)	100
Total	<u>1,050</u>

246 - Software Support

Accounting software license (55% General Fund)	6,325
Special assessment software support (75% General Fund)	2,025
GCS tax software support	<u>1,500</u>
Total	<u>9,850</u>

THIS PAGE INTENTIONALLY LEFT BLANK

•

GENERAL FUND: ELECTIONS



Department Description

The Deputy 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 two elections scheduled for 2019 compared to four in 2018.

General Fund Expenditures
Elections Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Elections								
54000-101	Election Inspector Wages	38,176	8,272	29,058	14,019	20,482	10,000	-65.59%
54000-300	Supplies	3,261	690	3,000	2,077	3,000	2,000	-33.33%
54000-310	Equipment Maintenance	<u>3,067</u>	<u>3,054</u>	<u>3,500</u>	<u>2,365</u>	<u>3,500</u>	<u>2,000</u>	-42.86%
Total Elections		<u>44,504</u>	<u>12,016</u>	<u>35,558</u>	<u>18,461</u>	<u>26,982</u>	<u>14,000</u>	-60.63% (1)

Significant Variances Explanation:

(1) Two elections planned for 2019 compared to four in 2018

2019 Budget

Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages

Chief inspectors @ \$11.25 for 2 scheduled elections	3,000
Election inspectors @ \$10.00 for 2 scheduled elections	6,500
Misc. Pre and Post Election Assistance	500
Total	<u>10,000</u>

310 - Equipment Maintenance

Prompac Coding (From Milwaukee County)	500
ES&S Contract	1,000
Automark Coding	500
Total	<u>2,000</u>

300 - Supplies

Ballots & Supplies from Milwaukee County	1,000
Ink cartridges, ballot pens, misc supplies	500
Meal for Election Inspectors on Election Day	500
Total	<u>2,000</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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.

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures Village Hall Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Village Hall								
55000-250	Utilities (70% General Fund)	\$ 48,818	\$ 59,500	\$ 56,000	\$ 59,419	\$ 63,000	\$ 56,000	0.00%
55000-251	Telephone/Internet (70% General Fund)	9,029	13,556	12,750	6,822	12,750	12,250	-3.92%
55000-300	Office Supplies (85% General Fund)	12,520	10,933	12,750	8,574	12,750	12,750	0.00%
55000-301	Printing/Publishing/Copies	2,372	-	-	-	-	-	0.00%
55000-302	Postage (85% General Fund)	11,843	11,803	12,750	11,289	15,000	12,750	0.00%
55000-310	Equipment/Copier Maintenance	3,020	4,759	4,250	3,318	4,250	4,250	0.00%
Total Village Hall		<u>87,602</u>	<u>100,551</u>	<u>98,500</u>	<u>89,422</u>	<u>107,750</u>	<u>98,000</u>	-0.51%

THIS PAGE INTENTIONALLY LEFT BLANK

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	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Facilities Management								
55500-100	Salary	\$ 15,755	\$ 14,717	\$ 34,964	\$ 23,573	\$ 27,575	\$ 35,259	0.84%
55500-150	FICA	1,205	1,126	1,472	1,803	2,109	1,495	1.56%
55500-170	Retirement Contribution - ER	773	1,013	1,289	1,603	1,848	1,280	-0.70%
55500-350	Maintenance Services	46,925	60,264	61,300	30,252	61,300	61,300	0.00%
55500-360	Facility Maintenance (85% General Fund)	<u>91,668</u>	<u>153,026</u>	<u>72,250</u>	<u>55,802</u>	<u>72,250</u>	<u>72,250</u>	0.00%
Total Facilities Management		<u>156,326</u>	<u>230,146</u>	<u>171,275</u>	<u>113,033</u>	<u>165,082</u>	<u>171,584</u>	0.18%

2019 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	7,000
Total	<u>61,300</u>

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	10,000
Total	<u>72,250</u>

GENERAL FUND: ASSESSOR



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.

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
 Assessor Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Assessor								
56000-222	Assessor Contract	\$ 37,140	\$ 45,490	\$ 40,000	\$ 21,470	\$ 40,000	\$ 40,600	1.50%
56000-223	Assistant Assessor Salary	<u>11,422</u>	<u>12,127</u>	<u>9,000</u>	<u>6,090</u>	<u>11,000</u>	<u>9,000</u>	0.00%
Total Assessor		<u>48,562</u>	<u>57,617</u>	<u>49,000</u>	<u>27,560</u>	<u>51,000</u>	<u>49,600</u>	1.22%

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.

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: MUNICIPAL COURT



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 with a \$1,000 deductible.

- o 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				
-----------------	--	--	--	--

Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 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			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Court Clerk	100%	100%	100%	100%

General Fund Expenditures

Court Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Court								
57000-100	Wages	\$ 52,193	\$ 53,968	\$ 53,846	\$ 42,738	\$ 55,260	\$ 56,923	5.71%
57000-103	Judge Wages	4,200	4,000	4,200	2,450	4,000	4,000	-4.76%
57000-220	Attorney Services	75,431	59,454	60,000	35,353	55,000	60,000	0.00%
57000-150	FICA Tax	4,007	4,137	4,119	3,270	4,533	4,356	5.75%
57000-160	Health Insurance Premium	8,264	8,271	8,458	6,343	8,450	8,873	4.91%
57000-161	Health Insurance Co-Pay	498	482	200	100	200	350	75.00%
57000-170	Retirement Contribution	3,425	3,666	3,608	2,863	3,702	3,728	3.33%
57000-180	Group Life Insurance Premium	331	367	389	280	370	384	-1.29%
57000-181	Disability Insurance Premium	-	-	324	-	-	384	18.52%
57000-190	Travel/Training/Meetings	561	337	1,000	806	806	1,000	0.00%
57000-191	Dues	840	840	840	800	840	1,340	59.52% (1)
57000-241	Data Processing (Time System)	1,200	900	1,200	900	1,200	1,200	0.00%
57000-247	Support/Consulting (Tipss)	8,957	8,762	9,025	8,452	8,750	11,456	26.94% (2)
57000-454	Parking Suspension - pass through	<u>2,898</u>	<u>2,320</u>	<u>5,500</u>	<u>1,290</u>	<u>2,500</u>	<u>3,000</u>	-45.45%
Total Court		<u>162,805</u>	<u>147,504</u>	<u>152,709</u>	<u>105,645</u>	<u>145,612</u>	<u>156,994</u>	2.81%

Significant Variances Explanation:

- (1) Bond for Judge is expense every five years
- (2) TIPSSDC Interface is required, and new in 2019

2019 Budget Expenditure Detail - Court

01-57000 Court

190 - Travel/Training/Meetings

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

191 - Dues

Bond for Judge	500
WMJA (Judge)	100
WMCA (Court clerk)	40
Annual Judicial Education	700
Total	<u>1,340</u>

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.

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
 Legal Services Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Legal								
58000-220	Attorney Services	\$ 106,576	\$ 105,542	\$ 85,000	\$ 76,160	\$ 95,000	\$ 85,000	0.00%
58000-221	Special Counsel	5,375	-	7,500	-	-	7,500	0.00%
Total Legal		<u>111,951</u>	<u>105,542</u>	<u>92,500</u>	<u>76,160</u>	<u>95,000</u>	<u>92,500</u>	0.00%

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 24 sworn officers and is led by the Chief of Police. In addition to sworn officers, a staff of four non-sworn community service officers 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

- Two police officers expected to retire in 2019 and included in retiree health insurance premium costs

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. The next contract is expected to begin January 1, 2019 and expire December 31, 2022.

Retirement: The employer WRS contribution is 10.72% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.55%. 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 with a \$1,000 deductible.

- 18 covered by Family plan
- 4 covered by Single plan
- 3 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.

GENERAL FUND: POLICE DEPARTMENT



Staffing

Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	-	-
Lieutenant	-	-	2.00	2.00
Sergeant	5.00	5.00	4.00	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	1.00	2.32
Police Clerk	1.70	1.70	2.50	1.00
Total	27.20	27.20	27.50	27.32

Position	Employee FTE - Allocation to Utilities			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Police Chief	100%	100%	100%	100%
Captain	100%	100%	-	-
Lieutenant	-	-	100%	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%	100%
Parking Utility	25%	25%	25%	-

General Fund Expenditures

Police Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Police Salaries & Benefits								
61000-100	Salary	\$ 683,982	\$ 591,285	\$ 668,992	\$ 497,252	\$ 667,496	\$ 688,842	2.97%
61000-110	Patrol Officer Wages	1,272,009	1,222,877	1,262,400	921,399	1,244,400	1,274,752	0.98%
61000-111	Community Service Officers	21,587	27,292	48,598	33,651	45,762	66,667	37.18% (1)
61000-112	Clerical Wages	64,578	54,944	52,169	37,504	46,495	47,599	-8.76%
61000-113	Overtime	89,646	185,564	93,341	167,393	203,587	125,000	33.92% (2)
61000-114	Holiday Payout	53,952	51,629	61,189	-	61,189	58,670	-4.12%
61000-150	FICA	159,499	157,562	167,615	122,997	173,575	173,007	3.22%
61000-160	Health Insurance Premium	369,460	333,525	339,644	265,341	350,015	408,443	20.26%
61000-161	Health Insurance Co-Pay	19,524	18,315	7,000	8,486	14,000	14,450	106.43% (4)
61000-163	Retiree Health Insurance Premium	49,642	75,868	86,922	50,704	86,922	113,961	31.11% (3)
61000-170	Retirement Contribution	189,335	215,255	224,017	166,278	241,025	226,316	1.03%
61000-173	Pension Reserve	6,937	3,153	-	-	-	-	0.00%
61000-180	Group Life Insurance Premium	2,656	2,103	3,168	1,550	2,120	1,764	-44.32%
61000-181	Disability Insurance Premium	-	-	3,448	-	-	1,764	-48.84%
61000-185	Safety & Uniform Allowance	15,537	18,849	11,650	10,866	11,000	14,575	25.11%
Total Police Salaries & Benefits		<u>2,998,344</u>	<u>2,958,221</u>	<u>3,030,153</u>	<u>2,283,421</u>	<u>3,147,586</u>	<u>3,215,810</u>	6.13%

Significant Variances Explanation:

- (1) In prior years, a percentage of CSO's wages were allocated to Parking Utility which is now absorbed by General Fund
- (2) OT based on three year average of actual overtime hours, increase to reflect actual
- (3) Two additional retirees added to retiree health insurance expense
- (4) Increase to better represent actual usage of co-pay reimbursement benefit

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Police Professional Development								
61300-190	Travel/Training/Meetings	\$ 13,263	\$ 9,293	\$ 10,100	\$ 7,838	\$ 10,000	\$ 10,100	0.00%
61300-191	Membership Dues/Books	610	1,175	1,310	1,060	1,100	1,360	3.82%
61300-450	Weapons & Ammunition	10,902	9,874	12,350	1,861	10,000	10,350	-16.19%
Total Police Professional Development		<u>24,775</u>	<u>20,342</u>	<u>23,760</u>	<u>10,759</u>	<u>21,100</u>	<u>21,810</u>	-8.21%
Police Administration								
61200-246	Software Support	36,393	42,512	15,498	13,263	15,498	37,081	139.26% (1)
61200-251	Telephone	15,077	14,639	15,950	7,806	10,200	10,752	-32.59% (1)
61200-300	Supplies	12,064	11,031	12,400	6,918	12,000	12,400	0.00%
61200-310	Equipment Maintenance	4,025	1,818	3,950	2,798	3,950	3,150	-20.25%
61200-451	Crime Prevention Materials	248	430	300	317	317	350	16.67%
61200-452	Investigative Fees	3,433	4,814	2,950	2,717	3,400	4,000	35.59% (2)
61200-760	Sales Tax on Parking Permits	3,539	3,160	3,000	1,200	3,000	3,000	0.00%
Total Police Administration		<u>74,779</u>	<u>78,404</u>	<u>54,048</u>	<u>35,019</u>	<u>48,365</u>	<u>70,733</u>	30.87%

Significant Variances Explanation:

- (1) Overnight parking costs transferred from telephone account, increase for software related to bodycameras and Milwaukee County radio fee increased \$3 per radio
- (2) Increase in towing costs due to rise in stolen vehicles

General Fund Expenditures Police Department (Cont.)

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	\$ 22,061	\$ 16,099	\$ 15,000	\$ 8,863	\$ 15,000	\$ 16,000	6.67%
61500-252	Fuel & Oil	32,365	37,030	44,550	31,639	40,000	44,550	0.00%
61500-453	Auxiliary	559	400	1,100	-	500	500	-54.55%
61500-380	Safety Equipment & Replacement	12,049	6,550	11,000	8,459	11,000	11,000	0.00%
61500-485	Vehicle Replacement Fund	35,204	85,992	70,000	88,687	88,687	70,000	0.00%
Total Police Equipment & Maintenance		<u>102,238</u>	<u>146,071</u>	<u>141,650</u>	<u>137,648</u>	<u>155,187</u>	<u>142,050</u>	0.28%
Total Police Department		<u><u>3,200,136</u></u>	<u><u>3,203,038</u></u>	<u><u>3,249,611</u></u>	<u><u>2,466,847</u></u>	<u><u>3,372,238</u></u>	<u><u>3,450,403</u></u>	6.18%

2019 Budget

Expenditure Detail - Police Department

01-61200 Police Administration

246 - Software support

Consultant Support	2,500
Software Upgrades	1,500
Aladtec	2,095
All Traffic	1,500
Axon	14,101
Deer Creek	465
Morpho Support	832
L3 Support	494
MKE County Radio (36 x \$14 per month)*	7,344
SIM	3,000
LiveScan Support	3,250
Total	37,081

251 - Telephone

Cellphone/aircards - Verizon	7,200
Spectrum (Intox telephone line)	600
TIME System	2,952
Total	10,752

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	1,600
Total	10,100

310 - Equipment Maintenance

Radar Certification	300
Radar Repairs	50
Squad Video Repair	500
Fire Extinguisher Recharge	500
Misc./Radio Battery Replacement	1,500
IED Pads	300
Total	3,150

300 - Office Supplies

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

452 - Investigative Fees

Investigative Fees	600
Lexis-Nexis	600
Tow	2,000
Record Checks	800
Total	4,000

450 - Guns/Ammunition

Ammunition/Supplies	8,000
Racine County Fee	150
Brown Deer Range Fee	500
Taser/40mm	1,700
Total	10,350

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FUND: PUBLIC SAFETY COMMISSION



Department Description

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 .03% to 17.36%.
- Whitefish Bay's portion of Dispatch operating costs was adjusted to 17.50%.

General Fund Expenditures
Public Safety Commission Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Public Safety Commission								
60000-211	North Shore Fire Department	\$ 2,058,448	\$ 2,087,800	\$ 2,132,014	\$ 2,132,014	\$ 2,132,014	\$ 2,178,419	2.18% (1)
60000-212	Bayside Communication Center	<u>368,434</u>	<u>369,311</u>	<u>402,651</u>	<u>402,651</u>	<u>402,651</u>	<u>401,132</u>	-0.38% (2)
Total Public Safety Commission		<u>2,426,882</u>	<u>2,457,111</u>	<u>2,534,665</u>	<u>2,534,665</u>	<u>2,534,665</u>	<u>2,579,551</u>	1.77%

Significant Variances Explanation:

- (1) NSFD operating budget increased by 2% for 2019. WFB percentage of operating budget increased .03% to 17.36%
- (2) NSPSCC operating budget increased by 2% for 2019. WFB percentage was adjusted to 17.50% of dispatch costs

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

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 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.

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 2019 the account was adjusted to reflect a running three year average for vehicle replacements.
- Contract service accounts were added in 2019. These costs have been incurred in 2018 but no budget lines were established. The new accounts reflect expected costs for various contracted services.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



Staffing

Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 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	9.00	9.00
Utility Technician	1.00	1.00	2.00	2.00
Driver / Collector	5.00	5.00	3.00	3.00
Meter Reader	0.17	0.17	-	-
Administrative Assistant	0.50	0.50	0.50	-
Seasonal Help	0.81	0.81	0.81	1.27
Total	23.48	23.48	21.31	21.27

Note: See percentage allocation to Utility Funds in Appendix

General Fund Expenditures

Public Works/Engineering Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/31/18 YTD	2018 Projected	2019 Budget	Budget % Change
NO LONGER USED								
NA	FICA	\$ 71,264	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
NA	Health/Dental Insurance Premium	252,166	-	-	-	-	-	0.00%
NA	Retirement Contribution	61,798	-	-	-	-	-	0.00%
NA	Group Life Insurance Premium	2,813	-	-	-	-	-	0.00%
NA	Disability Insurance Premium	-	-	-	-	-	-	0.00%
Total NO LONGER USED ACCOUNTS		388,041	-	-	-	-	-	0.00%
Administrative/General Operations								
80000-100	Salaries	71,317	69,768	67,640	65,316	69,230	71,937	6.35%
80000-101	Clerical Wages	2,577	4,083	6,556	1,956	1,956	-	-100.00%
80000-120	General DPW Labor	432,747	267,247	105,952	201,728	258,483	282,196	166.34% (1)
80000-xxx	Taxes & Benefits	35,448	155,728	74,954	97,501	111,040	176,655	135.68% (1)
80000-163	Retiree Health Insurance Premium	-	7,514	7,975	3,571	6,120	7,067	-11.39%
80000-187	Safety Gear & Protective Clothing	6,943	7,917	8,500	5,088	8,000	8,000	-5.88%
80000-186	Licensing & Testing	3,378	1,826	3,750	1,455	3,000	3,000	-20.00%
80000-190	Travel/Training/Meetings (55% GF)	3,432	1,588	3,575	2,628	3,575	4,500	25.87%
80000-191	Membership Dues	680	800	950	-	800	800	-15.79%
80000-201	General Labor - Contracted Services	-	-	-	-	-	2,328	100.00% (2)
80000-245	GIS Annual Cost (25% General Fund)	2,097	4,458	10,500	8,742	9,000	9,000	-14.29%
80000-248	Weather Monitoring System (25% GF)	395	507	600	430	600	600	0.00%
80000-250	PW Building Utilities (70% General Fund)	32,984	31,497	24,500	21,788	27,512	28,000	14.29%
80000-251	Telephone/Internet (70% General Fund)	12,695	13,396	14,000	10,021	15,500	15,000	7.14%
80000-252	Fuel & Oil (55% General Fund)	48,628	51,506	46,750	40,250	50,000	54,000	15.51% (3)
80000-254	Locating Costs (25% General Fund)	845	817	1,000	737	1,000	1,000	0.00%
80000-300	Supplies (70% General Fund)	1,832	719	700	723	800	800	14.29%
80000-301	Printing/Publishing/Advertising	494	257	500	291	500	500	0.00%
80000-310	Computer/Equipment Maintenance	2,452	3,484	4,000	2,815	3,000	3,000	-25.00%
Total Administrative/General Operations		658,944	623,112	382,402	465,040	570,116	668,383	74.79%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/31/18 YTD	2018 Projected	2019 Budget	Budget % Change
Engineering								
81000-101	Staff Engineer Wages	\$ 31,931	\$ 26,290	\$ 16,400	\$ 1,491	\$ 16,300	\$ 16,647	1.51%
81000-xxx	Taxes & Benefits	-	11,506	7,354	4,981	7,072	7,644	3.94%
81000-201	Engineer Services (25% General Fund)	1,808	8,907	7,500	6,972	7,500	7,500	0.00%
Total Engineering		33,739	46,703	31,254	13,444	30,872	31,791	1.72%
Solid Waste / Recycling								
82000-121	Solid Waste Collection Labor	196,303	234,308	158,387	187,819	227,910	137,741	-13.04%
82000-122	Recycling Collection Labor	54,537	64,811	73,669	59,257	70,290	78,353	6.36%
82000-xxx	Taxes & Benefits	-	105,415	104,576	83,027	117,042	67,235	-35.71%
82000-201	Contracted & Professional Services	-	16,503	-	18,893	20,000	6,593	100.00% (4)
82000-500	Solid Waste Disposal	205,831	197,445	215,000	121,182	215,000	215,000	0.00%
82000-502	Supplies & Carts	16,698	13,742	19,000	15,458	17,000	17,000	-10.53%
Total Solid Waste / Recycling		473,369	632,224	570,632	485,636	667,242	521,922	-8.54%
Street Maintenance								
83000-120	Street Maintenance Labor	-	7,000	14,860	12,958	11,859	9,321	-37.27%
83000-xxx	Taxes & Benefits	-	1,498	6,057	5,173	5,682	4,485	-25.95%
83000-232	Pavement Marking - Contracted Services	12,934	1,473	20,000	3,343	20,000	20,000	0.00%
83000-520	Street/Pavement Maintenance	24,914	-	25,000	84	25,000	25,000	0.00%
83000-522	Street Maintenance Supplies	7,649	6,858	12,500	6,455	12,500	12,500	0.00%
Total Street Maintenance		45,497	16,829	78,417	28,013	75,041	71,306	-9.07%
Street Light Maintenance								
84000-120	Street Light Maintenance Labor	734	9,305	34,094	12,926	14,460	25,748	-24.48%
84000-xxx	Taxes & Benefits	-	4,145	10,775	3,593	5,732	9,221	-14.42%
84000-510	Street Light Maintenance	18,030	22,782	35,000	7,632	30,000	27,500	-21.43%
84000-250	Street Lighting - Utility Bill	62,459	61,917	55,000	35,847	57,500	57,500	4.55%
Total Street Light Maintenance		81,223	98,149	134,869	59,998	107,692	119,969	-11.05%
Traffic Control								
85000-202	Traffic Engineer	31,839	-	15,000	5,751	15,000	15,000	0.00%
85000-513	Traffic Signal Supplies	2,153	2,566	7,500	1,701	7,500	7,500	0.00%
85000-250	Traffic Signals - Utility Bill	20,219	19,880	18,000	11,864	19,000	19,000	5.56%
85000-514	Pedestrian & Traffic Signs & Improvements	6,391	10,593	20,000	1,048	20,000	20,000	0.00%
Total Traffic Control		60,602	33,039	60,500	20,364	61,500	61,500	1.65%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/31/18 YTD	2018 Projected	2019 Budget	Budget % Change
Snow / Ice Removal								
86000-123	Snow Removal Labor	42,728	19,003	62,210	31,835	36,340	54,870	-11.80%
86000-xxx	Taxes & Benefits	-	6,186	25,894	13,809	16,000	21,993	-15.07%
86000-201	Snow Removal - Contracted Services	-	-	-	-	-	24,000	100.00% (2)
86000-515	Snow Removal/Deicing Materials	82,946	58,893	75,000	75,888	106,664	92,050	22.73%
Total Snow / Ice Removal		125,674	84,082	163,104	121,532	159,004	192,913	18.28%
Garage								
87000-127	Mechanic Labor	57,697	45,286	46,908	36,079	46,665	48,151	2.65%
87000-xxx	Taxes & Benefits	-	14,067	20,117	13,587	19,845	21,174	5.25%
87000-485	Vehicle Replacement Fund	417,918	64,897	342,650	22,406	342,650	183,635	-46.41% (5)
87000-550	Vehicle Maintenance (62% General Fund)	69,175	71,825	79,250	54,568	79,250	77,500	-2.21%
87000-551	Garage Tools	925	-	1,000	422	1,000	1,000	0.00%
Total Garage		545,715	196,075	489,925	127,062	489,410	331,460	-32.34%
Parks / Forestry								
88000-128	Parks Labor	10,220	110,808	110,221	87,467	112,809	89,744	-18.58%
88000-126	Forestry Labor	32,564	46,078	55,613	38,050	41,267	48,683	-12.46%
86000-xxx	Taxes & Benefits	735	50,539	72,980	45,767	73,120	60,897	-16.56%
86000-201	Parks Landscaping - Contracted Services	-	-	-	-	-	14,156	100.00% (2)
88000-230	Tree Removal - Contracted Services	45,086	44,949	53,000	6,406	53,000	58,000	9.43%
88000-231	Tree Trimming - Contracted Services	38,721	41,802	43,000	38,171	43,000	44,000	2.33%
88000-250	Park Facilities - Utilities	1,324	10,928	12,000	8,558	12,000	12,000	0.00%
88000-535	Landscaping & Park Management	44,738	42,986	44,500	20,231	45,000	38,000	-14.61%
88000-541	Replacement Trees	16,625	20,581	24,000	20,260	24,000	27,000	12.50%
88000-542	EAB Management	225,842	221,091	225,000	232,215	225,000	225,000	0.00%
Total Parks / Forestry		415,855	589,762	640,314	497,125	629,196	617,480	-3.57%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/31/18 YTD	2018 Projected	2019 Budget	Budget % Change
Leaf & Yardwaste Collection								
89000-124	Leaf Collection Wages	35,876	41,506	38,064	-	41,000	40,194	5.60%
89000-125	Yardwaste Collection Wages	71,108	49,210	74,489	37,233	50,118	48,695	-34.63%
89000-129	Brush Chipping Labor	289	17,829	18,237	12,212	15,120	25,102	37.64%
89000-201	Leaf, Yardwaste Collection - Contacted Services	-	-	-	-	-	16,295	100.00% (2)
89000-xxx	Taxes & Benefits	116	36,701	55,660	13,154	35,000	48,996	-11.97%
Total Leaf & Yardwaste Collection		<u>107,389</u>	<u>145,246</u>	<u>186,450</u>	<u>62,599</u>	<u>141,238</u>	<u>179,282</u>	-3.84%
Total DPW/Engineering Department Expenditures		<u>2,936,048</u>	<u>2,465,221</u>	<u>2,737,867</u>	<u>1,880,813</u>	<u>2,931,311</u>	<u>2,796,006</u>	2.12%

Significant Variances Explanation:

- (1) Based on annual review of actual time spent on various programs, wage allocation adjusted to reflect actual time spent on projects
- (2) Contract services were added to account for the various services contracted around the Village, snow removal, planting, yardwaste, etc.
- (3) Expected increase a reflection of recycling truck collections increasing from 12 to 26x per year
- (4) Allocation of Communication Specialist contract services, expected costs associated with communication on refuse and recycling
- (5) Amount adjusted to reflect three year average of major equipment and vehicle purchases

2019 Budget

Expenditure Detail - Public Works/Engineering Department

01-80000 DPW/Engineering Administration

190 - Travel/Training/Meetings

Professional certification/seminars (55% General Fund)	1,250
Land and road maintenance seminars	150
Forestry conferences/seminars	100
Mileage/travel	<u>3,000</u>
Total	4,500

191 - Membership Dues

Professional Licensing/Operator Certifications	50
WI Society of Land Surveyors, American Public Work Assoc.	550
WAA, ISA, SMA (Arborists Associations)	<u>200</u>
Total	800

251 - Telephone

DPW Building - landline and internet (70% General Fund)	10,750
Cellphone/pagers/aircards - Verizon (70% General Fund)	<u>4,250</u>
Total	15,000

186 - Licensing & Testing

CDL annual updates	1,000
Random substance abuse testing	<u>2,000</u>
Total	3,000

301 - Advertising/Printing

Requests for proposals/BID openings	300
Construction related drawing duplicates	<u>200</u>
Total	500

01-82000 Solid Waste

502 - Supplies & Carts

Recycling carts	15,500
Recycling replacement totes, special event carts, & supplies	<u>1,500</u>
Total	17,000

500 - Solid Waste Disposal - Transfer Center

Transfer Center - yard & solid waste disposal	185,000
Street/solid waste disposal, landfill charges	<u>30,000</u>
Total	215,000

2019 Budget

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

DPW/Engineering General Operations

310 - Equipment Maintenance

Maintenance on copiers/printers/outside technicians	<u>3,000</u>
Total	3,000

510 - Street Light Maintenance

Bulbs, ballasts, replacement light poles and luminaries	<u>27,500</u>
Total	27,500

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	12,000
Flowers and perennials	15,000
Soil/compost, seed, shrubs, misc.	6,000
Natural turf program	<u>5,000</u>
Total	38,000

541 - Replacement Trees

Non-EAB replacement program trees, balled and burlapped	<u>27,000</u>
Total	27,000

230 - Tree Removal - Contracted Services

Non-EAB related tree maintenance and removal	<u>58,000</u>
Total	58,000

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>44,000</u>
Total	44,000

THIS PAGE INTENTIONALLY LEFT BLANK

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.

2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 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			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Director of Building Services	1.00	1.00	1.00	1.00
Building Inspector	1.00	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			
	2016 Budget	2017 Budget	2018 Budget	2019 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	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Building Services								
65000-100	Salary & Wages	\$ 159,631	\$ 174,522	\$ 178,110	\$ 140,614	\$ 183,275	\$ 192,847	8.27%
65000-150	FICA Tax	12,082	12,765	13,625	10,220	13,308	14,753	8.28%
65000-160	Health Insurance Premium	52,713	56,134	57,369	43,027	57,370	60,171	4.88%
65000-161	Health Insurance Co-Pay	2,548	1,866	1,200	575	1,000	2,175	81.25%
65000-170	Retirement Contribution	10,444	11,884	11,933	9,421	12,279	12,597	5.56%
65000-180	Group Life Insurance Premium	400	430	446	327	434	444	-0.45%
65000-181	Group Disability Insurance Premium	-	-	372	-	-	444	19.35%
65000-190	Travel/Training/Meetings	2,808	2,515	3,500	1,742	3,500	3,975	13.57%
65000-201	Contracted Services	18,788	9,546	13,000	5,177	12,400	13,000	0.00%
65000-252	Fuel & Oil	-	-	2,750	2,100	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	500	957	1,000	554	900	1,000	0.00%
65000-551	Technology, Tools & Supplies	948	766	1,000	213	1,000	1,000	0.00%
Total Building Services		<u>262,462</u>	<u>272,985</u>	<u>285,905</u>	<u>215,570</u>	<u>289,816</u>	<u>306,756</u>	7.29%

2019 Budget Expenditure Detail - Building Services

01-65000 Building Services Department

201 - Contracted Salary

Scanning Project	3,600
Commercial Electric (\$50/hour per inspection)	4,000
Building (80 hours of contracted service @ \$65/hour)	5,000
Plumbing (8 hours of contracted service @ \$50/hour)	400
Total	<u>13,000</u>

THIS PAGE INTENTIONALLY LEFT BLANK

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;

Budget Impact & Changes from Previous Year

- During 2018 the North Shore Health Department reviewed their formula on how costs are distributed to the member communities. As a result, the cost distribution allocation increased for Whitefish Bay beginning in 2019.

GENERAL FUND: HEALTH DEPARTMENT



2019 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 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	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Health Department								
63000-100	Salary & Wages	\$ 96,690	\$ 99,329	\$ 103,317	\$ 41,993	\$ 102,230	\$ 104,659	1.30%
63000-150	FICA	7,332	7,523	7,904	5,587	7,821	8,006	1.29%
63000-160	Health Insurance Premium	8,264	8,271	8,458	6,343	8,458	8,873	4.91%
63000-161	Health Insurance Co-Pay	423	207	200	-	200	350	75.00%
63000-170	Retirement Contribution	2,927	3,076	3,124	2,377	2,100	3,100	-0.77%
63000-180	Group Life Insurance Premium	307	315	317	241	317	324	2.21%
63000-181	Disability Insurance Premium	-	-	264	-	-	324	22.73%
63000-210	North Shore Health Services Contract	<u>67,339</u>	<u>68,339</u>	<u>69,716</u>	<u>52,287</u>	<u>69,716</u>	<u>74,845</u>	7.36% (1)
Total Health Department		<u>183,282</u>	<u>187,060</u>	<u>193,300</u>	<u>108,828</u>	<u>190,842</u>	<u>200,481</u>	3.71%

Significant Variances Explanation:

- (1) Formula changed in 2018 based on usage resulting in WFB allocation of costs increasing

THIS PAGE INTENTIONALLY LEFT BLANK

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



Department Description

Contingency & Transfers: Included are Board-approved transfers to other funds – specifically transfer to Stormwater Utility. The 2019 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. The 2019 also re-establishes a contingency account in the amount of \$20,000.

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 \$154,232 transfer to the Stormwater Utility to cover debt service costs deficit and balance the budget.
- Budget includes \$61,600 for Village-wide property revaluation, required at least once every five years.
- Budget includes \$20,000 for state mandated comprehensive plan update, required once every ten years.

General Fund Expenditures

Miscellaneous Departments

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Contingencies & Transfers								
95000-750	Contingency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000	100.00%
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%
95000-805	Disposal Site Clean-ups	17,075	1,443	-	-	-	-	0.00%
95000-732	Transfer to Utility Funds/Other Funds	193,711	254,602	259,373	-	81,010	154,232	-40.54%
Total Contingencies & Transfers		<u>210,786</u>	<u>256,045</u>	<u>270,373</u>	<u>-</u>	<u>92,010</u>	<u>185,232</u>	-31.49%
Insurance								
97000-270	Liability (55% General Fund)	48,423	39,914	41,573	41,102	41,102	43,236	4.00%
97000-271	Property (55% General Fund)	9,799	246	9,900	462	10,000	10,296	4.00%
97000-272	Auto (55% General Fund)	8,072	7,407	8,011	6,946	6,946	8,331	3.99%
97000-273	Workers Comp. (55% General Fund)	89,461	65,107	66,867	49,682	66,399	70,947	6.10%
97000-274	Self Insurance Co-Pay (55% General Fund)	27,749	-	27,500	3,394	13,253	27,500	0.00%
Total Insurance		<u>183,504</u>	<u>112,674</u>	<u>153,851</u>	<u>101,586</u>	<u>137,700</u>	<u>160,310</u>	4.20%
Technology & Contracted Services								
99000-200	Professional/Consulting Fees	7,885	24,103	25,000	1,300	15,000	106,600	326.40% (1)
99000-205	Audit Services (55% General Fund)	29,893	24,575	28,621	29,601	29,601	24,750	-13.53%
99000-214	MADACC Operating Costs	4,206	3,565	4,060	1,984	3,500	4,539	11.80%
99000-240	IT Support Services	31,750	42,614	45,491	44,741	44,741	45,285	-0.45%
99000-246	Hardware/Software Support	5,848	6,063	5,750	5,750	5,750	5,975	3.91%
Total Technology & Contracted Services		<u>79,582</u>	<u>100,920</u>	<u>108,922</u>	<u>83,376</u>	<u>98,592</u>	<u>187,149</u>	71.82%
Total General Fund Expenditures		<u>\$ 10,445,755</u>	<u>\$ 10,087,968</u>	<u>\$ 10,519,138</u>	<u>\$ 8,094,980</u>	<u>\$ 10,610,365</u>	<u>\$ 10,892,387</u>	3.55%

Significant Variances Explanation:

(1) Costs associated with village-wide reassessment valuation and comprehensive plan update

2019 Budget

Expenditure Detail - Contingency and Technology & Contracted Services

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees

Planning Consultant (Non-TID Projects)	20,000
Comprehensive Plan Update (required every 10 years)	20,000
Village-wide Revaluation (required every few years)	61,600
Miscellaneous Professional Services	<u>5,000</u>
Total	106,600

240 - IT Support Services

Website Management	4,135
Web management of Village Code	750
Annual IT Consultant Service Contract	<u>40,400</u>
Total	45,285

246 - Hardware/Software

SPAM filtering and Antivirus software	5,475
Phone System Software Support	<u>500</u>
Total	5,975

THIS PAGE INTENTIONALLY LEFT BLANK

LIBRARY 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.

The Library Fund is defined as a special revenue fund. This means the revenue and expenditures are restricted for the specific purpose of the Library.

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 FUND



2019 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.55% 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 \$1,793 with a \$2,000 deductible; a single plan is \$804 with a \$1,000 deductible.

- 1 covered by family plan
- 2 covered by single plan
- 1 PT employee who receive partial health benefits
- 2 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.



Staffing				
Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 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
Head of Youth Services	1.00	1.00	1.00	1.00
Reference Librarian	0.94	0.94	0.94	0.53
Youth Services Aid	0.48	0.48	0.48	1.10
Circulation Clerk	3.36	3.36	3.36	2.92
Shelver	1.24	1.24	1.24	1.18
Intern	0.69	0.69	0.69	0.76
Total	11.71	11.71	11.71	11.49

THIS PAGE INTENTIONALLY LEFT BLANK

Fund 13 - Library Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Property Tax (Lew) Revenue:							
Library	\$ 685,188	\$ 680,011	\$ 680,022	\$ 680,022	\$ 680,022	\$ 677,299	-0.40%
Total Property Tax Revenue	<u>685,188</u>	<u>680,011</u>	<u>680,022</u>	<u>680,022</u>	<u>680,022</u>	<u>677,299</u>	-0.40%
Non-Property Tax Revenue:							
Intergovernmental Revenue	43,290	49,557	52,859	55,109	55,109	60,195	13.88%
Fines, Fees, and Penalties	40,916	39,033	43,250	26,691	37,881	37,000	-14.45%
Public Charges for Services	14,653	15,851	16,250	10,890	14,583	14,500	-10.77%
Miscellaneous Revenue	6,831	1,001	1,800	778	1,500	1,500	-16.67%
Total Non-Property Tax Revenue:	<u>105,690</u>	<u>105,442</u>	<u>114,159</u>	<u>93,468</u>	<u>109,073</u>	<u>113,195</u>	-0.84%
Total Revenue	<u>\$ 790,878</u>	<u>\$ 785,453</u>	<u>\$ 794,181</u>	<u>\$ 773,490</u>	<u>\$ 789,095</u>	<u>\$ 790,494</u>	-0.46%

Summary of Expenditures

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Library Salaries & Benefits	\$ 547,604	\$ 530,665	\$ 560,909	\$ 404,294	\$ 541,511	\$ 556,641	-0.76%
Library Administration	80,323	85,017	71,250	49,961	80,867	72,000	1.05%
Library Equipment & Maintenance	54,785	49,881	52,800	32,549	53,800	53,800	1.89%
Library Programs & Services	24,951	27,542	28,722	23,112	25,034	28,299	-1.47%
Library Collection	79,332	87,125	80,500	64,398	87,000	79,754	-0.93%
Total Library Expenditures	<u>\$ 786,995</u>	<u>\$ 780,230</u>	<u>\$ 794,181</u>	<u>\$ 574,314</u>	<u>\$ 788,212</u>	<u>\$ 790,494</u>	-0.46%
Beginning Fund Balance	\$ 65,254	\$ 44,137	\$ 49,360		\$ 49,360	\$ 50,244	
Annual Income / (Loss)	3,883	5,223	-		884	-	
Applied Budget Surplus	(25,000)	-	-		-	-	
Ending Fund Balance	<u>\$ 44,137</u>	<u>\$ 49,360</u>	<u>\$ 49,360</u>		<u>\$ 50,244</u>	<u>\$ 50,244</u>	

Fund 13 - Library Fund Revenues
Library Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 685,188	\$ 680,011	\$ 680,022	\$ 680,022	\$ 680,022	\$ 677,299	-0.40%
Total Taxes		<u>685,188</u>	<u>680,011</u>	<u>680,022</u>	<u>680,022</u>	<u>680,022</u>	<u>677,299</u>	-0.40%
Intergovernmental Revenue								
43793	MCFLS Reciprocal Borrowing	43,290	49,557	52,859	55,109	55,109	60,195	13.88%
Total Intergovernmental Revenue		<u>43,290</u>	<u>49,557</u>	<u>52,859</u>	<u>55,109</u>	<u>55,109</u>	<u>60,195</u>	13.88%
Fines, Fees, and Penalties								
45209	Library Fines	37,661	35,232	39,850	23,763	33,850	33,000	-17.19%
45210	Library Replacement Cards	662	658	700	880	800	800	14.29%
45224	Library Recovery - Lost Property	2,593	3,143	2,700	2,048	3,231	3,200	18.52%
Total Fines, Fees, and Penalties		<u>40,916</u>	<u>39,033</u>	<u>43,250</u>	<u>26,691</u>	<u>37,881</u>	<u>37,000</u>	-14.45%
Public Charges for Services								
46710	Library Laptop Rentals	222	190	250	83	83	-	-100.00%
46712	Library Room Rental	3,590	3,848	4,500	3,434	4,500	4,500	0.00%
46713	Library Copier Revenue	6,192	7,338	6,500	4,645	6,000	6,000	-7.69%
46714	Library DVD Rentals	4,649	4,475	5,000	2,728	4,000	4,000	-20.00%
Total Public Charges for Services		<u>14,653</u>	<u>15,851</u>	<u>16,250</u>	<u>10,890</u>	<u>14,583</u>	<u>14,500</u>	-10.77%
Miscellaneous Revenue								
48501	Library Donations/Contributions	831	1,001	1,800	778	1,500	1,500	-16.67%
48504	Restricted Donations/Contributions	6,000	-	-	-	-	-	
Total Miscellaneous Revenue		<u>6,831</u>	<u>1,001</u>	<u>1,800</u>	<u>778</u>	<u>1,500</u>	<u>1,500</u>	-16.67%
Total Library Fund Revenue		<u>\$ 790,878</u>	<u>\$ 785,453</u>	<u>\$ 794,181</u>	<u>\$ 773,490</u>	<u>\$ 789,095</u>	<u>\$ 790,494</u>	-0.46%

Fund 13 - Library Fund Expenditures
Library Department

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Library Salaries & Benefits								
93000-100	Library Salaries & Wages	\$ 434,993	\$ 427,847	\$ 445,140	\$ 338,847	\$ 430,000	\$ 447,977	0.64%
93000-150	FICA	31,784	31,510	34,053	25,242	32,895	34,270	0.64%
93000-160	Health Insurance Premium	56,033	45,979	57,515	22,885	55,000	49,264	-14.35%
93000-161	Health Insurance Co-Pay	2,956	2,924	1,400	225	1,000	1,775	26.79%
93000-170	Retirement Contribution	20,996	21,423	21,448	16,442	21,608	21,339	-0.51%
93000-180	Group Life Insurance Premium	842	982	1,008	653	1,008	1,008	0.00%
93000-181	Disability Insurance Premium	-	-	345	-	-	1,008	192.17%
Total Library Salaries & Benefits		<u>547,604</u>	<u>530,665</u>	<u>560,909</u>	<u>404,294</u>	<u>541,511</u>	<u>556,641</u>	-0.76%
Library Administration								
93200-190	Travel/Training/Meetings	\$ 4,095	\$ 6,068	\$ 4,000	\$ 3,495	\$ 6,167	\$ 4,000	0.00%
93200-191	Membership Dues	692	598	1,200	518	1,000	1,000	-16.67%
93200-194	Personnel related expenses	910	400	450	99	200	200	-55.56%
93200-250	Utilities	42,839	40,617	43,000	27,783	43,000	43,000	0.00%
93200-251	Telephone/Internet	7,036	6,807	7,200	5,977	8,000	8,000	11.11%
93200-300	Supplies	5,016	3,237	3,400	2,355	3,400	3,000	-11.76%
93200-301	Advertising/Printing	1,010	1,341	1,800	1,755	7,800	1,500	-16.67%
93200-302	Postage	196	199	200	72	200	200	0.00%
93200-360	Building Maintenance	8,658	24,077	10,000	7,012	10,000	10,000	0.00%
93200-751	Misc	8,811	1,498	-	578	600	600	100.00%
93200-760	Sales tax	249	175	-	317	500	500	100.00%
Total Library Administration		<u>80,323</u>	<u>85,017</u>	<u>71,250</u>	<u>49,961</u>	<u>80,867</u>	<u>72,000</u>	1.05%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Library Equipment & Maintenance								
93300-240	Technology - Operating	\$ 19,960	\$ 17,594	\$ 20,000	\$ 10,396	\$ 20,000	\$ 20,000	0.00%
93300-311	Copier Maintenance	2,068	3,368	2,800	2,240	3,000	3,000	7.14%
93300-312	Material Processing/Repair	5,210	2,678	3,800	2,178	3,800	3,800	0.00%
93300-350	Custodial Services	23,933	24,255	24,000	16,180	24,000	24,000	0.00%
93300-351	Custodial Supplies	3,614	1,986	2,200	1,555	3,000	3,000	36.36%
Total Library Equipment & Maintenance		<u>54,785</u>	<u>49,881</u>	<u>52,800</u>	<u>32,549</u>	<u>53,800</u>	<u>53,800</u>	1.89%
Library Programs & Services								
93300-400	MCFLS Supplies	1,849	2,000	2,400	1,179	1,000	1,000	-58.33%
93400-401	MCFLS Membership	15,931	20,822	20,822	19,334	19,334	24,299	16.70%
93400-402	Programs - Adult	2,887	1,955	2,300	815	1,500	1,000	-56.52%
93400-403	Programs - Children	2,301	1,496	1,800	1,277	1,800	1,000	-44.44%
93400-415	Programs - Young Adults	1,983	1,269	1,400	507	1,400	1,000	-28.57%
Total Library Programs & Services		<u>24,951</u>	<u>27,542</u>	<u>28,722</u>	<u>23,112</u>	<u>25,034</u>	<u>28,299</u>	-1.47%
Library Collection								
93500-410	Library Collection Materials	79,332	87,125	80,500	64,398	87,000	79,754	-0.93%
Total Library Collection		<u>79,332</u>	<u>87,125</u>	<u>80,500</u>	<u>64,398</u>	<u>87,000</u>	<u>79,754</u>	-0.93%
Total Library Operations		<u>\$ 786,995</u>	<u>\$ 780,230</u>	<u>\$ 794,181</u>	<u>\$ 574,314</u>	<u>\$ 788,212</u>	<u>\$ 790,494</u>	-0.46%
Library Capital								
98000-430	Capital Projects	25,000	-	-	5,125	-	-	-100.00%
Total Library Capital		<u>25,000</u>	<u>-</u>	<u>-</u>	<u>5,125</u>	<u>-</u>	<u>-</u>	
Total Library Department		<u>\$ 811,995</u>	<u>\$ 780,230</u>	<u>\$ 794,181</u>	<u>\$ 579,439</u>	<u>\$ 788,212</u>	<u>\$ 790,494</u>	-0.68%

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, 2018 is \$2,280,321,300 and the debt limit is \$114,016,065. As of December 31, 2018 the total general obligation principal outstanding is \$53,522,302 (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 April 2019.

DEBT SERVICE FUND



Below is a schedule of levy related principal and interest (excludes utility, special assessment, TID debt) due as of 12/31/18:

Year	Total	Principal	Interest
2019	2,738,107	1,967,269	770,838
2020	2,918,233	2,287,860	630,373
2021	2,928,380	2,358,449	569,931
2022	2,553,748	2,042,960	510,788
2023	2,272,153	1,816,000	456,153
2024	2,288,689	1,886,785	401,904
2025	2,026,233	1,675,000	351,233
2026	1,951,000	1,645,000	306,000
2027	1,754,103	1,490,000	264,103
2028	1,619,360	1,395,000	224,360
2029	1,392,804	1,205,000	187,804
2030	1,299,952	1,145,000	154,952
2031	1,070,696	945,000	125,696
2032	920,746	820,000	100,746
2033	940,781	865,000	75,781
2034	692,736	640,000	52,736
2035	683,046	650,000	33,046
2036	456,549	440,000	16,549
2037	147,526	140,000	7,526
2038	147,538	145,000	2,538
Totals	\$ 30,802,379	\$ 25,559,323	\$ 5,243,056

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	\$ 2,039,358	\$ 2,340,084	\$ 2,331,921	\$ 2,331,921	\$ 2,331,921	\$ 2,488,608	6.72%
Total Property Tax Revenue	2,039,358	2,340,084	2,331,921	2,331,921	2,331,921	2,488,608	6.72%
Non-Property Tax Revenue:							
Intergovernmental Revenue	347,573	351,572	354,979	354,979	354,979	352,436	-0.72%
Other Financing Sources	1,963,648	6,240,351	564,763	2,703,893	3,242,082	577,004	2.17%
Total Non-Property Tax Revenue	2,311,221	6,591,923	919,742	3,058,872	3,597,061	929,440	1.05%
Total Revenue	\$ 4,350,579	\$ 8,932,007	\$ 3,251,663	\$ 5,390,793	\$ 5,928,982	\$ 3,418,048	5.12%

Summary of Expenditures

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Debt Service	\$ 4,373,797	\$ 8,900,237	\$ 3,251,663	\$ 3,146,991	\$ 3,330,972	\$ 3,418,048	5.12%
Total Debt Service Expenditures	\$ 4,373,797	\$ 8,900,237	\$ 3,251,663	\$ 3,146,991	\$ 3,330,972	\$ 3,418,048	5.12%
Beginning Fund Balance	\$ 110,471	\$ 87,253	\$ 119,023		\$ 119,023	\$ 2,717,033	
Annual Income / (Loss)	(23,218)	31,770	-		2,598,010	-	
Non-cash related adjustments	-	-	-		-	-	
Ending Fund Balance	\$ 87,253	\$ 119,023	\$ 119,023		\$ 2,717,033	\$ 2,717,033	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 2,039,358	\$ 2,340,084	\$ 2,331,921	\$ 2,331,921	\$ 2,331,921	\$ 2,488,608	6.72%
Total Taxes		<u>2,039,358</u>	<u>2,340,084</u>	<u>2,331,921</u>	<u>2,331,921</u>	<u>2,331,921</u>	<u>2,488,608</u>	6.72%
Intergovernmental Revenue								
47501	NSFD Revenue - Debt Payment	<u>347,573</u>	<u>351,572</u>	<u>354,979</u>	<u>354,979</u>	<u>354,979</u>	<u>352,436</u>	-0.72%
Total Intergovernmental Revenue		<u>347,573</u>	<u>351,572</u>	<u>354,979</u>	<u>354,979</u>	<u>354,979</u>	<u>352,436</u>	-0.72%
Other Financing Sources								
49200	Transfer from Special Assessment Fund	143,852	566,269	114,001	-	114,001	118,067	3.57%
49201	Transfer from TIF #1 Fund	317,754	2,489,660	306,200	-	306,200	283,124	-7.54%
49201	Transfer from TIF #2 Fund	111,586	115,013	117,988	-	117,988	120,813	2.39%
49500	Proceeds from Refunding Debt	1,175,000	2,821,950	-	2,535,000	2,535,000	-	0.00%
49501	BAB Interest Credit	7,157	4,690	1,574	1,584	1,584	-	-100.00%
49502	Debt Premium	<u>208,299</u>	<u>242,769</u>	<u>25,000</u>	<u>167,309</u>	<u>167,309</u>	<u>55,000</u>	120.00%
Total Other Financing Sources		<u>1,963,648</u>	<u>6,240,351</u>	<u>564,763</u>	<u>2,703,893</u>	<u>3,242,082</u>	<u>577,004</u>	2.17%
Total Debt Service Fund Revenue		<u>\$ 4,350,579</u>	<u>\$ 8,932,007</u>	<u>\$ 3,251,663</u>	<u>\$ 5,390,793</u>	<u>\$ 5,928,982</u>	<u>\$ 3,418,048</u>	5.12%

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Debt Service								
96000-705	MADACC Principal & Interest	\$ 7,337	\$ 6,778	\$ 8,581	\$ 1,405	\$ 8,581	\$ 8,708	1.48%
96000-706	NSFD Principal & Interest - WFB %	90,588	92,036	92,399	92,399	92,399	91,729	-0.73%
96000-707	NSFD Principal & Interest - Reimb.	347,573	351,572	354,979	336,761	354,979	352,436	-0.72%
96000-700	Principal or Payment to Escrow	2,985,162	7,390,730	2,010,233	2,010,233	2,010,233	2,046,739	1.82%
96000-701	Interest Expense	797,555	858,836	726,921	568,109	726,921	860,936	18.44%
96000-710	Fiscal Agent Fee	8,426	10,331	8,550	3,425	7,000	7,500	-12.28%
96000-715	Bond Issue Costs & Losses	137,156	189,954	50,000	134,659	130,859	50,000	0.00%
Total Debt Service Fund Expenditures		\$ 4,373,797	\$ 8,900,237	\$ 3,251,663	\$ 3,146,991	\$ 3,330,972	\$ 3,418,048	5.12%

THIS PAGE INTENTIONALLY LEFT BLANK

CAPITAL FUND



Department Description

To account for the non-routine purchases of vehicle and equipment deemed to be one-time expenditures, and not deemed reasonable to finance through long-term borrowing.

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 17.36% 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	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Fund	\$ 294,219	\$ 208,716	\$ 331,605	\$ 331,605	\$ 331,605	\$ 255,102	-23.07%
Total Property Tax Revenue	294,219	208,716	331,605	331,605	331,605	255,102	-23.07%
Total Revenue	<u>\$ 294,219</u>	<u>\$ 208,716</u>	<u>\$ 331,605</u>	<u>\$ 331,605</u>	<u>\$ 331,605</u>	<u>\$ 255,102</u>	-23.07%

Summary of Expenditures

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Capital Additions & Equipment	\$ 167,804	\$ 162,495	\$ 208,600	\$ 495,680	\$ 495,680	\$ 111,550	-46.52%
Intergovernmental Services	111,624	113,828	123,005	130,169	130,169	133,552	8.57%
Other Items	-	26,720	-	-	-	10,000	100.00%
Total Capital Expenditures	<u>\$ 279,428</u>	<u>\$ 303,043</u>	<u>\$ 331,605</u>	<u>\$ 625,849</u>	<u>\$ 625,849</u>	<u>\$ 255,102</u>	-23.07%
Beginning Fund Balance	\$ 816,340	\$ 831,131	\$ 736,804		\$ 736,804	\$ 442,560	
Annual Income / (Loss)	14,791	(94,327)	-		(294,244)	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 831,131</u>	<u>\$ 736,804</u>	<u>\$ 736,804</u>		<u>\$ 442,560</u>	<u>\$ 442,560</u>	

Fund 44 - Capital Fund Revenues
 Capital Fund

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 294,219	\$ 208,716	\$ 331,605	\$ 331,605	\$ 331,605	\$ 255,102	-23.07%
Total Taxes		<u>294,219</u>	<u>208,716</u>	<u>331,605</u>	<u>331,605</u>	<u>331,605</u>	<u>255,102</u>	-23.07%
Total Capital Fund Revenue		<u>\$ 294,219</u>	<u>\$ 208,716</u>	<u>\$ 331,605</u>	<u>\$ 331,605</u>	<u>\$ 331,605</u>	<u>\$ 255,102</u>	-23.07%

Fund 44 - Capital Fund Expenditures
Capital Fund

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Capital Fund Expenditures								
98000-380	Capital Additions & Equipment	\$ 167,804	\$ 162,495	\$ 208,600	\$ 495,680	\$ 495,680	\$ 111,550	-46.52% (1)
98000-211	NSFD capital contribution - annual	26,364	26,740	27,306	27,306	27,306	27,900	2.18% (3)
98000-211	NSFD capital contribution - equipment	76,896	77,030	69,955	77,119	77,119	78,120	11.67% (2)
98000-212	BACC capital contribution - annual	8,364	10,058	25,744	25,744	25,744	27,532	6.95%
98000-756	Bayfit capital contribution	-	-	-	-	-	10,000	100.00%
98000-805	Good Hope Road Disposal Site	-	26,720	-	28,343	18,747	-	0.00%
Total Capital Fund Expenditures		\$ 279,428	\$ 303,043	\$ 331,605	\$ 654,192	\$ 644,596	\$ 255,102	-23.07%

Significant Variances Explanation:

- (1) 2018 actual includes the purchase of one refuse truck from capital fund balance
- (2) NSFD capital budget increased by 2% for 2019. WFB percentage of operating budget increased .03% to 17.36%
- (3) 1st year of three year capital resolution for fire equipment

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY19 Budget
Public Safety	
Computer Replacements (One desktop)	\$ 2,600
Axon Squad Camera's	<u>9,000</u>
Total Public Safety Capital Additions & Equipment	<u>11,600</u>
1000 - Village Hall	
HPE Server Tape Back-up Auto Loader	19,750
Computer Replacements (Finance, Building Services, Assessor)	8,200
Speaker & Microphone System for Village Board Room	20,000
Computer Tablets - Village Board	<u>5,000</u>
Total Village Hall Capital Additions & Equipment	<u>52,950</u>
1002 -Public Works	
Old Public Works Site Master Plan	<u>20,000</u>
Total Public Works Capital Additions & Equipment	<u>20,000</u>
1004 - Parks & Recreation	
Cahill Park Pavilion - Flooring	25,000
Klode Park Playground Evaluation	<u>2,000</u>
Total Parks & Recreation Capital Additions & Equipment	<u>27,000</u>
Total Capital Additions & Equipment	<u>\$ 111,550</u>

THIS PAGE INTENTIONALLY LEFT BLANK



2

0

1

9

CAPITAL REQUESTS

CAPITAL REQUEST: COMPUTER REPLACEMENT



Department: Village-wide

Cost: \$15,800

Request Description:

Replaces four computers that are outdated in police, inspections, finance and assessor departments. Also includes tablet upgrades for Village Board meeting materials to reduce energy and resources of paper copies.



CAPITAL REQUEST: OLD PUBLIC WORKS SITE MASTER PLAN



Department: Public Works

Cost: \$20,000

Request Description: The Village owns property in Glendale that housed the Department of Public Works many years ago. This location is now used for salt storage and storage for various pieces of equipment. A master site plan is needed to develop a proper plan for future improvements.

CAPITAL REQUEST: KLODE PARK EVALUATION & CAHILL FLOORING



Department: Parks & Recreation

Cost: \$27,000

Request Description:

Klode Park is overdue for a plan study to determine best practices for maintenance, future additions and preservation. It also includes funding to resurface the flooring in the Cahill Park Pavilion which has high usage from a variety of different events.



CAPITAL REQUEST: HPE SERVER TAPE BACK-UP AUTO LOADER



Department: Village-wide

Cost: \$19,750

Request Description: The server tape back-up auto loader provides an updated automated backup system for computer files. This is particularly important for police files and property records that must be kept for long periods of time. The auto loader feature means that village staff will no longer need to switch back-up tapes when storage space is consumed. The Village will continue to maintain short-term server back-ups offsite.



CAPITAL REQUEST: BODY CAMERAS & EQUIPMENT



Department: Police Department

Cost: \$9,000

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: MICROPHONE SYSTEM FOR VILLAGE HALL



Department: Village Board

Cost: \$20,000

Request Description:

The microphone and mixer system for the Village Board room will replace the outdated system that was in the Village Board Room prior to Village Hall renovation. The new system will include 9 hardwired microphones, 4 wireless microphones, the required mixers and amplifiers, and a digital recorder. Audio recording is a requirement for Municipal Court and can be used to help with minutes of board and commission meetings.



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 2019 Budget does not include a rate increase. The 2019 water usage charge is \$2.23 per 100 cubic feet. Service charge is based on the size of meter in home.

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.
- 2019 expected projects and project amounts include utility work on the following:
 - Water system improvements \$275,000
 - 225 Water meter replacements \$125,000

WATER UTILITY FUND



Staffing				
Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Village Manager	10%	10%	15%	10%
Assistant Manager	10%	15%	10%	10%
Administrative Assistant	-	-	-	20%
Finance Director / Clerk	15%	15%	15%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	10%
Office Assistant	20%	20%	20%	-
DPW Director	25%	25%	25%	25%
Staff Engineer	10%	10%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	10%	15%	15%
Foreman	-	15%	15%	5%
Service Worker 1	5%	5%	5%	-
Service Worker 2	45%	30%	50%	30%
Service Technician	10%	10%	10%	5%
Utility Technician 1	40%	65%	40%	55%
Utility Technician 2	-	-	65%	50%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Water Utility Revenue	\$ 2,381,802	\$ 2,273,284	\$ 2,324,121	\$ 1,542,482	\$ 2,282,548	\$ 2,273,540	-2.18%
Total Water Operating Revenue	2,381,802	2,273,284	2,324,121	1,542,482	2,282,548	2,273,540	-2.18%

Summary of Expenses

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits	\$ 221,577	\$ 242,175	\$ 325,486	\$ 204,577	\$ 256,972	\$ 288,510	-11.36%
Administrative & General Expenses	795,271	801,379	805,108	408,442	811,761	829,123	2.98%
Maintenance Expenses	91,082	84,995	69,000	45,969	99,500	99,500	44.20%
Debt Service	1,344,992	2,934,490	996,029	973,695	996,029	942,764	-5.35%
Total Water Operating Expenses	2,452,922	4,063,039	2,195,623	1,632,683	2,164,262	2,159,897	-1.63%
Increase/(Decrease) in Equity	<u>(71,120)</u>	<u>(1,789,755)</u>	<u>128,498</u>	<u>(90,201)</u>	<u>118,286</u>	<u>113,643</u>	
Beginning Net Assets	\$ 6,241,660	\$ 6,933,984	\$ 7,282,161		\$ 7,282,161	\$ 7,655,443	
Adjustments to "accrual" basis:							
Depreciation Expense	(481,557)	(498,496)	(505,635)		(500,000)	(500,000)	
Principal/Amortization Expense	1,087,081	2,636,428	754,996		754,996	708,263	
Capital Contributions	157,920	-	-		-	-	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	<u>\$ 6,933,984</u>	<u>\$ 7,282,161</u>	<u>\$ 7,660,020</u>		<u>\$ 7,655,443</u>	<u>\$ 7,977,349</u>	

Fund 32 - Water Utility Fund Revenue Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Water Utility Revenue								
46800	Water Sales - Residential	\$ 1,189,251	\$ 1,141,893	\$ 1,178,838	\$ 844,105	\$ 1,144,408	\$ 1,157,738	-1.79%
46801	Water Sales - Commercial	204,089	195,414	198,777	143,716	234,097	212,693	7.00%
46802	Water Sales - Public Authority	21,485	22,654	25,669	17,986	22,220	24,640	-4.01%
46803	Public Fire Protection	486,106	488,170	491,421	368,508	491,421	491,869	0.09%
46805	Sales for resale/wholesale water	9,092	8,687	9,000	5,036	8,500	9,000	0.00%
46808	Transfer In - Sewer Utility shared costs	109,182	111,728	109,182	-	111,728	111,100	1.76%
46810	Penalties & Late Charges	15,642	20,849	14,734	10,548	14,200	14,000	-4.98%
48110	Investment income	5,369	11,826	7,500	14,211	19,945	17,500	133.33%
48205	Rent - Cellular companies	278,280	199,403	235,000	131,172	175,000	175,000	-25.53%
48901	Miscellaneous revenue	54,481	56,659	54,000	1,171	55,000	55,000	1.85%
49502	Debt Premium	8,825	16,001	-	6,029	6,029	5,000	100.00%
Total Water Utility Revenue		<u>2,381,802</u>	<u>2,273,284</u>	<u>2,324,121</u>	<u>1,542,482</u>	<u>2,282,548</u>	<u>2,273,540</u>	-2.18%

Fund 32 - Water Utility Fund Expense Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits								
99601-100	Administrative & General Salaries	\$ 59,284	\$ 62,878	\$ 95,693	\$ 60,333	\$ 76,246	\$ 78,793	-17.66%
99601-120	DPW Labor	85,291	87,589	116,903	68,835	86,214	96,230	-17.68%
99601-130	Meter Install Wages	9,605	14,404	12,000	10,397	10,000	13,258	10.48%
99601-131	Meter Reader Wages	2,161	2,805	4,760	11,257	14,000	14,880	212.61%
99601-132	Customer Service/Records Wages	6,567	13,753	14,303	10,605	13,750	14,070	-1.63%
99601-xxx	Taxes & benefits	58,669	60,746	81,827	43,150	56,762	71,279	-12.89%
Total Wages & Employee Benefits		221,577	242,175	325,486	204,577	256,972	288,510	-11.36%
Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	449	352	975	483	975	1,170	20.00%
99601-200	Professional/Consulting Fees (10% W.U.)	-	8,450	8,700	4,827	6,000	4,395	-49.48%
99601-201	Engineer Services (25% W.U.)	23,590	19,345	7,500	9,872	10,500	7,500	0.00%
99601-205	Audit Services (15% W.U.)	6,594	5,267	6,367	6,728	6,728	6,750	6.02%
99601-220	Attorney Services	20,872	2,191	12,000	25,788	30,000	8,000	-33.33%
99601-245	GIS System (25% W.U.)	1,927	4,265	9,000	8,742	9,000	9,000	0.00%
99601-246	Software support (Partial split)	2,879	2,773	3,725	2,707	3,000	3,725	0.00%
99601-248	Weather Monitoring System (25% W.U.)	-	507	600	430	600	600	0.00%
99601-250	Utilities	11,309	12,000	11,500	7,604	11,500	12,000	4.35%
99601-251	Telephone/Internet	3,727	4,024	3,750	3,053	3,750	3,925	4.67%
99601-252	Fuel & Oil (10% W.U.)	7,415	9,097	8,500	7,269	9,000	9,000	5.88%
99601-254	Locating Costs	845	817	1,000	737	850	1,000	0.00%
99601-270	Insurance	32,154	25,463	27,974	22,691	22,691	43,721	56.29%
99601-300	Office Supplies	891	632	850	316	500	870	2.35%
99601-301	Printing/Publishing/Advertising	3,417	5,307	5,000	2,420	3,500	4,000	-20.00%
99601-302	Postage (5% W.U.)	210	105	750	38	500	750	0.00%
99601-360	Building Maintenance (5% W.U.)	2,195	1,718	4,250	1,858	-	4,250	0.00%
99601-550	Vehicle Maintenance (14% W.U.)	15,116	26,367	12,500	8,895	12,500	17,500	40.00%
99601-600	Purchased Water from NSWC	375,164	375,886	392,707	293,984	392,707	402,507	2.50%
99601-601	PSC Annual Assessment	4,157	2,598	2,600	-	2,600	2,600	0.00%
99601-602	Tax Equivalent	282,360	294,215	282,360	-	282,360	282,360	0.00%
99601-751	Post employment benefits (15% W.U.)	-	-	2,000	-	2,000	3,000	50.00%
99601-775	Miscellaneous General Expenses	-	-	500	-	500	500	0.00%
Total Administrative & General Expenses		795,271	801,379	805,108	408,442	811,761	829,123	2.98%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Maintenance Expenses								
99602-625	Maintenance of Structures/Facilities	\$ -	\$ 1,550	\$ 2,000	\$ 1,095	\$ 2,000	\$ 2,000	0.00%
99602-626	Maintenance of Distribution Tank	1,500	-	2,000	1,095	2,000	2,000	0.00%
99602-627	Maintenance of Distribution Mains	72,539	59,824	20,000	24,775	65,000	65,000	225.00%
99602-628	Maintenance of Services	3,566	6,096	15,000	4,211	7,500	7,500	-50.00%
99602-629	Maintenance of Meters	1,331	3,174	15,000	10,557	13,000	13,000	-13.33%
99602-630	Maintenance of Hydrants	7,444	8,109	10,000	151	5,000	5,000	-50.00%
99602-631	Miscellaneous Maintenance	4,702	6,242	5,000	4,085	5,000	5,000	0.00%
Total Maintenance Expenses		91,082	84,995	69,000	45,969	99,500	99,500	44.20%
Debt Service								
96000-717	Amortization & Fiscal Charges	28,406	50,461	25,000	5,379	25,000	25,000	0.00%
96000-700	Principal Expense	1,087,081	2,636,428	754,996	754,996	754,996	708,263	-6.19%
96000-701	Interest Expense	229,505	247,601	216,033	213,320	216,033	209,501	-3.02%
Total Debt Service		1,344,992	2,934,490	996,029	973,695	996,029	942,764	-5.35%
Total Water Utility Expenses		\$ 2,452,922	\$ 4,063,039	\$ 2,195,623	\$ 1,632,683	\$ 2,164,262	\$ 2,159,897	-1.63%

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% W.U.)	8,000
DPW Building (10% W.U.)	<u>4,000</u>
Total	12,000

251 - Telephone/Internet

Village Hall (10% W.U.)	1,750
DPW Building (10% W.U.)	<u>2,175</u>
Total	3,925

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 (15% W.U.)	11,792
Property (15% W.U.)	2,808
Auto (15% W.U.)	2,272
Workers Compensation (15% W.U.)	19,349
Self Insurance Deductible (15% W.U.)	<u>7,500</u>
Total	43,721

300 - Office Supplies

Village Hall allocation (5% W.U.)	750
DPW Building allocation (10% W.U.)	<u>120</u>
Total	870

Fund 32 - Water Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2016 Actual	2017 Actual	2018 Budget	9/30/2018 YTD	2018 Projected	2019 Budget
Capital Sources:						
Debt proceeds	\$ 895,000	\$ 1,895,000	\$ 700,000	\$ 255,000	\$ 255,000	\$ 800,000
Special Assessments - Service Lines	157,920	16,829	-	9,848	15,000	15,000
Total	<u>1,052,920</u>	<u>1,911,829</u>	<u>700,000</u>	<u>264,848</u>	<u>270,000</u>	<u>815,000</u>
Capital Additions:						
NSWC Capital Contribution	38,019	51,227	50,000	13,039	50,000	50,867
Automated Meter Replacement	-	-	100,000	107,320	107,320	125,000
Water Infrastructure Improvements	131,455	63,048	150,000	146,591	150,000	275,000
1601 - Berkeley Utility	279,887	39,211	-	-	-	-
1602 - Elkhart Utility	189,959	-	-	-	-	-
1603 - Sheffield Utility	6,155	-	-	-	-	-
1615 - Lead Water Replacement	310,192	194,567	-	57,611	57,611	-
1703 - Murray Ave Watermain Replacemen	10,099	120,060	-	130,159	130,159	-
1706 - Cramer Stormwater	-	-	-	79,319	79,319	-
485 - Vehicle Replacement Fund	85,586	-	44,500	4,341	5,500	32,792
Total Capital Additions	<u>1,121,352</u>	<u>468,113</u>	<u>344,500</u>	<u>538,380</u>	<u>579,909</u>	<u>483,659</u>
Change in Capital Activity	<u>(68,432)</u>	<u>1,443,716</u>	<u>355,500</u>	<u>(273,532)</u>	<u>(309,909)</u>	<u>331,341</u>
Beginning Cash Balance	\$ 588,388	\$ 115,426	\$ 600,463		\$ 600,463	\$ 192,807
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(71,120)	(1,789,755)	128,498		118,286	113,643
Adjustment for accruals	(79,257)	1,054,012	-		-	-
Interest paid	(254,153)	(222,936)	(216,033)		(216,033)	(209,501)
Ending Cash Balance	<u>\$ 115,426</u>	<u>\$ 600,463</u>	<u>\$ 868,428</u>		<u>\$ 192,807</u>	<u>\$ 428,290</u>

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 12/31/18:

Schedule of Water Utility Principal & Interest as of 12/31/18			
Year	Total	Principal	Interest
2019	917,764	708,263	209,501
2020	910,354	721,630	188,724
2021	911,430	739,998	171,432
2022	850,183	696,035	154,148
2023	812,998	676,625	136,373
2024	813,971	696,190	117,781
2025	744,913	645,000	99,913
2026	603,175	520,000	83,175
2027	534,956	465,000	69,956
2028	492,575	435,000	57,575
2029	474,969	430,000	44,969
2030	418,019	385,000	33,019
2031	317,850	295,000	22,850
2032	249,696	235,000	14,696
2033	187,331	180,000	7,331
2034	43,757	40,000	3,757
2035	42,594	40,000	2,594
2036	46,356	45,000	1,356
2037	10,525	10,000	525
2038	10,175	10,000	175
Totals	\$ 9,393,590	\$ 7,973,741	\$ 1,419,849

THIS PAGE INTENTIONALLY LEFT BLANK

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 2019 Budget includes a 3% rate increase. The 2019 local usage charge is \$3.96 per 100 cubic feet.

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.
- 2019 expected projects and project amounts include utility work on the following:
 - Sanitary sewer main, lining and manhole repairs \$ 400,000
 - Personal Property Inflow & Infiltration (PPII) \$ 200,000

SEWER UTILITY FUND



Staffing				
Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Village Manager	20%	20%	20%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	-	-	-	20%
Finance Director / Clerk	15%	15%	15%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	10%
Office Assistant	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%	15%	15%	15%
Foreman	-	5%	5%	5%
Service Worker 1	40%	40%	35%	35%
Service Worker 2	25%	25%	25%	35%
Service Worker 3	35%	35%	35%	-
Service Technician	5%	5%	10%	5%
Utility Technician 1	45%	45%	25%	-

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

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Sewer Utility Revenue	\$ 2,408,223	\$ 2,353,361	\$ 2,565,214	\$ 1,788,428	\$ 2,505,677	\$ 2,574,440	0.36%
Surplus Applied	-	-	-	-	-	-	0.00%
Total Sewer Operating Revenue	<u>2,408,223</u>	<u>2,353,361</u>	<u>2,565,214</u>	<u>1,788,428</u>	<u>2,505,677</u>	<u>2,574,440</u>	0.36%

Summary of Expenses

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits	\$ 203,222	\$ 224,933	\$ 269,352	\$ 181,938	\$ 217,000	\$ 257,296	-4.48%
Administrative & General Expenses	983,019	974,680	975,678	456,242	968,493	991,035	1.57%
Maintenance Expenses	35,730	16,055	35,000	4,798	27,500	27,500	-21.43%
Debt Service	<u>1,041,020</u>	<u>1,849,304</u>	<u>1,285,184</u>	<u>1,195,301</u>	<u>1,292,684</u>	<u>1,298,609</u>	1.04%
Total Sewer Operating Expenses	<u>2,262,991</u>	<u>3,064,972</u>	<u>2,565,214</u>	<u>1,838,279</u>	<u>2,505,677</u>	<u>2,574,440</u>	0.36%
Increase/(Decrease) in Equity	<u>145,232</u>	<u>(711,611)</u>	<u>-</u>	<u>(49,851)</u>	<u>-</u>	<u>-</u>	
Beginning Net Assets	\$ 7,680,670	\$ 8,008,268	\$ 8,008,268		\$ 8,008,268	\$ 8,008,268	
Adjustments to "accrual" basis:							
Capital Contributions	(145,232)	-	-		-	-	
Depreciation Expense	(522,188)	(563,689)	(987,101)		(987,101)	(1,012,277)	
Principal/Amortization Expense	849,786	1,509,941	987,101		987,101	1,012,277	
Nonoperating revenue (expenses)	-	(234,641)	-		-	-	
Restatement	-	-	-		-	-	
Ending Net Assets	<u>\$ 8,008,268</u>	<u>\$ 8,008,268</u>	<u>\$ 8,008,268</u>		<u>\$ 8,008,268</u>	<u>\$ 8,008,268</u>	

Fund 20 - Sewer Utility Fund Revenue Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Sewer Utility Revenue								
46800	Metered Local Usage	\$ 1,496,579	\$ 1,529,312	\$ 1,674,900	\$ 1,364,976	\$ 1,684,045	\$ 1,771,231	5.75%
46801	Metered MMSD Usage (pass-through)	728,806	729,851	734,251	359,699	739,700	743,209	1.22%
46810	Penalties & Late Charges	17,557	22,705	19,563	13,530	17,000	19,000	-2.88%
48110	Investment income	11,176	27,627	15,000	44,306	50,000	35,000	133.33%
48130	Interest on special assessments	1,923	1,123	1,500	-	1,000	1,000	-33.33%
49200	Transfer from General Fund	143,930	26,733	115,000	-	8,015	-	-100.00% (1)
49502	Debt Premium	8,252	16,010	5,000	5,917	5,917	5,000	0.00%
Total Sewer Utility Revenue		<u>2,408,223</u>	<u>2,353,361</u>	<u>2,565,214</u>	<u>1,788,428</u>	<u>2,505,677</u>	<u>2,574,440</u>	0.36%

Significant Variances Explanation:

- (1) Eliminated supplement from general fund

Fund 20 - Sewer Utility Fund Expense Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits								
99600-100	Salary & Wages	\$ 156,696	\$ 168,607	\$ 206,217	\$ 140,395	\$ 165,000	\$ 189,286	-8.21%
99600-xxx	Taxes & Benefits	46,526	56,326	63,135	41,543	52,000	68,010	7.72%
Total Wages & Employee Benefits		<u>203,222</u>	<u>224,933</u>	<u>269,352</u>	<u>181,938</u>	<u>217,000</u>	<u>257,296</u>	-4.48%
Administrative & General Expenses								
99600-190	Travel/Training/Meetings (15% S.U.)	449	352	975	483	1,000	1,170	20.00%
99600-200	Professional/Consulting Fees (10% S.U.)	6,645	6,485	6,525	3,620	5,000	4,395	-32.64%
99600-201	Engineer Services (25% S.U.)	19,677	10,758	7,500	7,337	10,000	7,500	0.00%
99600-205	Auditing Services (15% S.U.)	5,715	4,723	6,367	6,279	6,279	6,750	6.02%
99600-220	Attorney Services	9,411	1,269	3,750	1,062	1,200	1,000	-73.33%
99600-245	GIS System (25% S.U.)	1,926	4,491	9,000	8,742	9,000	9,000	0.00%
99600-246	Software support	3,554	3,448	3,900	3,382	3,900	4,400	12.82%
99600-248	Weather Monitoring System (25% S.U.)	-	507	600	430	600	600	0.00%
99600-250	Utilities	11,309	12,000	11,500	4,786	7,500	12,000	4.35%
99600-251	Telephone/internet	3,727	4,024	3,750	3,053	4,200	3,925	4.67%
99600-252	Fuel & Oil (15% S.U.)	11,300	13,645	12,750	10,815	13,100	13,500	5.88%
99600-254	Locating Costs (Digger Hotline)	845	817	1,000	737	1,000	1,000	0.00%
99600-270	Insurance (15% S.U.)	38,612	38,194	41,960	34,036	34,036	43,721	4.20%
99600-300	Office Supplies	891	614	850	293	500	865	1.76%
99600-301	Printing/Publishing/Copies	3,478	6,218	4,000	2,152	4,000	4,000	0.00%
99600-302	Postage (5% S.U.)	210	105	750	38	750	750	0.00%
99600-360	Building Maintenance (5% S.U.)	2,195	1,717	4,250	1,881	2,000	4,250	0.00%
99600-550	Vehicle Maintenance (12% S.U.)	25,087	23,734	10,000	7,417	10,000	15,000	50.00%
99600-603	MMSD - Usage Charge (pass-through)	728,806	729,851	734,251	359,699	739,700	743,209	1.22%
99600-604	Transfer - share of Water Utility costs	109,182	111,728	109,000	-	111,728	111,000	1.83%
99600-751	Post employment benefits (15% S.U.)	-	-	3,000	-	3,000	3,000	0.00%
Total Administrative & General Expenses		<u>983,019</u>	<u>974,680</u>	<u>975,678</u>	<u>456,242</u>	<u>968,493</u>	<u>991,035</u>	1.57%

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Maintenance Expenses								
99600-632	Materials & supplies	\$ 6,793	\$ 4,939	\$ 10,000	\$ 1,652	\$ 7,500	\$ 7,500	-25.00%
99600-650	Equipment - Televising & cleaning	4,303	4,115	5,000	2,816	5,000	5,000	0.00%
99600-651	Collection System - Contractor costs	15,612	-	10,000	-	7,500	7,500	-25.00%
99600-652	Collection System - Repair & materials	9,022	7,001	10,000	330	7,500	7,500	-25.00%
Total Maintenance Expenses		<u>35,730</u>	<u>16,055</u>	<u>35,000</u>	<u>4,798</u>	<u>27,500</u>	<u>27,500</u>	-21.43%
Debt Service								
96000-717	Amortization & Fiscal Charges	44,020	15,629	2,500	5,429	10,000	5,000	100.00%
96000-700	Principal Expense	675,843	1,509,941	987,101	987,101	987,101	1,012,277	2.55%
96000-701	Interest Expense	321,157	323,734	295,583	202,771	295,583	281,332	-4.82%
Total Debt Service Expenses		<u>1,041,020</u>	<u>1,849,304</u>	<u>1,285,184</u>	<u>1,195,301</u>	<u>1,292,684</u>	<u>1,298,609</u>	1.04%
Total Sewer Expenses		<u>\$ 2,262,991</u>	<u>\$ 3,064,972</u>	<u>\$ 2,565,214</u>	<u>\$ 1,838,279</u>	<u>\$ 2,505,677</u>	<u>\$ 2,574,440</u>	0.36%

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	2,000
Total	4,400

250 - Utilities

Village Hall (10% S.U.)	8,000
DPW Building (10% S.U.)	4,000
Total	12,000

251 - Telephone/Internet

Village Hall (10% S.U.)	1,750
DPW Building (10% S.U.)	2,175
Total	3,925

254 - Locating Costs (Digger Hotline)

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

270 - Insurance

Liability (15% S.U.)	11,792
Property (15% S.U.)	2,808
Auto (15% S.U.)	2,272
Workers Compensation (15% S.U.)	19,349
Self Insurance Deductible (15% S.U.)	7,500
Total	43,721

300 - Office Supplies

Village Hall (5% S.U.)	750
DPW Building (10% S.U.)	115
Total	865

Fund 20 - Sewer Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget
Capital Sources:						
Special Assessments Received	\$ 21,876	\$ 20,775	\$ 25,000	\$ -	\$ 20,775	\$ 15,000
Capital Contributions/Grants	28,417	976,444	-	-	200,000	200,000
Debt Proceeds	<u>2,615,000</u>	<u>495,000</u>	<u>1,500,000</u>	<u>280,000</u>	<u>280,000</u>	<u>1,200,000</u>
Total	<u>2,665,293</u>	<u>1,492,219</u>	<u>1,525,000</u>	<u>280,000</u>	<u>500,775</u>	<u>1,415,000</u>
Capital Additions:						
1501 - Southside Utility (Bartlett, Idlewild, Wood	52,687	-	-	-	-	-
1602 - Elkhart Utility & Street Reconstruction	22,060	-	-	-	-	-
1603 - Sheffield Utility & Street Reconstruction	4,630	-	-	-	-	-
1601 - Berkeley Utility & Street Reconstruction	314,247	23,225	-	-	-	-
1613 - PPII Project	13,244	1,209,164	180,000	104,667	180,000	200,000
1614 - Palisades/Woodruff Sanitary	488,868	1,542,296	-	69,789	69,789	-
1706 - Cramer Sanitary & Storm	-	65,040	-	-	-	-
485 - Vehicle Replacement Fund	111,829	-	35,600	3,000	5,000	32,792
1806 - Sewer Infrastructure	-	71,216	280,000	2,521	75,000	400,000
Total Capital Additions	<u>1,007,565</u>	<u>2,910,941</u>	<u>495,600</u>	<u>179,977</u>	<u>329,789</u>	<u>632,792</u>
Change in Capital Activity	<u>1,657,728</u>	<u>(1,418,722)</u>	<u>1,029,400</u>	<u>100,023</u>	<u>170,986</u>	<u>782,208</u>
Beginning Cash Balance	\$ 1,110,009	\$ 1,694,511	\$ 40,390		\$ 40,390	\$ (84,207)
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	145,232	(711,611)	-		-	-
Adjustment for accruals	(897,301)	829,543	-		-	-
Interest paid	(321,157)	(353,331)	(295,583)		(295,583)	(281,332)
Ending Cash Balance	<u>\$ 1,694,511</u>	<u>\$ 40,390</u>	<u>\$ 774,207</u>		<u>\$ (84,207)</u>	<u>\$ 416,669</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 12/31/18:

Schedule of Sewer Utility Principal & Interest as of 12/31/18			
Year	Total	Principal	Interest
2019	1,293,599	1,012,277	281,322
2020	1,274,311	1,024,592	249,719
2021	928,828	702,218	226,610
2022	925,479	718,043	207,436
2023	899,129	711,644	187,485
2024	901,040	733,864	167,176
2025	886,707	739,755	146,952
2026	875,133	748,027	127,106
2027	883,361	776,668	106,693
2028	714,191	626,609	87,582
2029	717,010	647,132	69,878
2030	332,234	275,000	57,234
2031	324,799	275,000	49,799
2032	282,535	240,000	42,535
2033	280,490	245,000	35,490
2034	278,081	250,000	28,081
2035	275,273	255,000	20,273
2036	277,188	265,000	12,188
2037	116,045	110,000	6,045
2038	112,015	110,000	2,015
Totals	\$ 12,577,449	\$ 10,465,829	\$ 2,111,620

THIS PAGE INTENTIONALLY LEFT BLANK

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.

Rates: \$100 per year per residential unit.

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.
- \$154,232 supplement from General fund to balance budget
- 2019 expected projects and project amounts include utility work on the following:
 - Manhole, lining, catch basin and inlet repairs \$300,000

STORMWATER UTILITY



Staffing				
Position	Employee FTE			
	2016 Budget	2017 Budget	2018 Budget	2019 Budget
Village Manager	20%	20%	15%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	-	-	-	20%
Finance Director / Clerk	15%	15%	15%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	5%	10%
Office Assistant	20%	20%	20%	-
DPW Director	25%	25%	25%	25%
Staff Engineer	15%	25%	25%	25%
DPW Superintendent / Forester	20%	10%	10%	10%
Garage Supervisor / Mechanic	-	5%	5%	5%
Foreman	-	5%	5%	5%
Service Worker 1	20%	35%	35%	25%
Service Worker 2	15%	5%	5%	5%
Service Worker 3	5%	5%	5%	10%
Service Worker 4	25%	35%	35%	35%
Utility Technician 1	5%	5%	10%	-
Utility Technician 2	-	-	5%	5%

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

Summary of Revenues

Source	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Stormwater Utility Revenue	\$ 676,836	\$ 628,160	\$ 760,500	\$ 331,332	\$ 702,634	\$ 783,894	3.08%
Total Stormwater Operating Revenue	<u>676,836</u>	<u>628,160</u>	<u>760,500</u>	<u>331,332</u>	<u>702,634</u>	<u>783,894</u>	3.08%

Summary of Expenses

Department	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits	\$ 202,747	\$ 216,429	\$ 235,162	\$ 141,989	\$ 185,000	\$ 227,401	-3.30%
Administrative & General Expenses	129,849	204,938	129,762	82,969	121,129	133,921	3.21%
Maintenance Expenses	34,874	13,826	16,500	5,866	16,500	16,500	0.00%
Debt & Capital Related Expenses	<u>226,155</u>	<u>372,486</u>	<u>379,076</u>	<u>340,005</u>	<u>380,005</u>	<u>406,072</u>	7.12%
Total Stormwater Operating Expenses	<u>593,625</u>	<u>807,679</u>	<u>760,500</u>	<u>570,829</u>	<u>702,634</u>	<u>783,894</u>	3.08%
Increase/(Decrease) in Equity	<u>83,211</u>	<u>(179,519)</u>	<u>-</u>	<u>(239,497)</u>	<u>-</u>	<u>-</u>	
Beginning Net Assets	\$ 4,247,506	\$ 4,247,506	\$ 4,869,167		\$ 4,869,167	\$ 4,796,415	
Adjustments to "accrual" basis:							
Capital Contributions	-	883,932	-		-	-	
Depreciation Expense	(306,722)	(302,752)	(230,000)		(302,752)	(302,752)	
Principal Expense	223,511	220,000	230,000		230,000	250,000	
Restatement	-	-	-		-	-	
Ending Net Assets	<u>\$ 4,247,506</u>	<u>\$ 4,869,167</u>	<u>\$ 4,869,167</u>		<u>\$ 4,796,415</u>	<u>\$ 4,743,663</u>	

Fund 33 - Stormwater Utility Fund Revenue Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Stormwater Utility Revenue								
46800	Stormwater Fees	\$ 608,028	\$ 608,498	\$ 608,000	\$ 317,409	\$ 608,622	\$ 608,662	0.11%
46810	Penalties & Late Charges	4,401	5,899	4,977	2,381	6,000	6,000	20.55%
48110	Investment Income	3,223	2,360	3,150	5,625	9,100	10,000	217.46%
49200	Transfer from General Fund	49,781	-	144,373	-	72,995	154,232	6.83%
49502	Debt Premium	11,403	11,403	-	5,917	5,917	5,000	100.00%
Total Stormwater Utility Revenue		<u>676,836</u>	<u>628,160</u>	<u>760,500</u>	<u>331,332</u>	<u>702,634</u>	<u>783,894</u>	3.08%

Fund 33 - Stormwater Utility Fund Expense Summary

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Wages & Benefits								
64300-100	Salary & Wages	\$ 153,658	\$ 161,860	\$ 176,943	\$ 110,195	\$ 140,000	\$ 166,654	-5.81%
64300-xxx	Taxes & Benefits	49,089	54,569	58,219	31,794	45,000	60,747	4.34%
Total Wages & Employee Benefits		<u>202,747</u>	<u>216,429</u>	<u>235,162</u>	<u>141,989</u>	<u>185,000</u>	<u>227,401</u>	-3.30%
Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	446	352	975	483	975	1,160	18.97%
64300-201	Engineer Services (25% SW.U.)	32,433	88,809	7,500	6,972	7,500	7,500	0.00%
64300-205	Auditing Services (15% SW.U.)	879	5,501	1,752	1,794	1,794	6,750	285.27%
64300-220	Attorney Services	-	-	500	-	-	500	0.00%
64300-245	GIS System (25% SW.U.)	1,927	4,491	9,000	8,742	9,000	9,000	0.00%
64300-246	Software support (15% SW.U.)	1,961	1,827	1,725	1,732	1,800	1,725	0.00%
64300-248	Weather Monitoring System (25% SW.U.)	-	507	600	430	600	600	0.00%
64300-250	Utilities	11,309	12,000	11,500	4,027	5,500	12,000	4.35%
64300-251	Telephone/Internet	3,770	4,060	3,750	3,048	4,500	3,900	4.00%
64300-252	Fuel & Oil	12,491	13,863	12,750	10,773	13,000	13,500	5.88%
64300-254	Locating Costs (Digger Hotline)	845	817	1,000	737	1,000	1,000	0.00%
64300-270	Insurance	27,705	38,194	41,960	34,036	41,960	43,721	4.20%
64300-300	Office Supplies	871	513	700	293	700	865	23.57%
64300-301	Printing/Publishing/Copies	3,417	5,306	3,200	2,152	3,200	3,200	0.00%
64300-302	Postage (5% SW.U.)	168	84	600	30	600	750	25.00%
64300-360	Building Maintenance (5% SW.U.)	2,194	1,718	4,250	1,857	2,000	4,250	0.00%
64300-550	Vehicle Maintenance (12% SW.U.)	26,884	24,446	22,000	3,863	22,000	17,500	-20.45%
64300-678	Stormwater Abatement	2,549	2,450	3,000	2,000	2,000	3,000	0.00%
99601-751	Post employment benefits (15% SW.U.)	-	-	3,000	-	3,000	3,000	0.00%
Total Administrative & General Expenses		<u>129,849</u>	<u>204,938</u>	<u>129,762</u>	<u>82,969</u>	<u>121,129</u>	<u>133,921</u>	3.21%

Stormwater Utility Fund
Expense Summary (cont.)

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Maintenance Expenses								
64300-310	Equipment Maintenance	-	321	1,500	285	1,500	1,500	0.00%
64300-675	Stormwater Maintenance Materials	34,874	13,505	15,000	5,581	15,000	15,000	0.00%
	Total Maintenance Expenses	34,874	13,826	16,500	5,866	16,500	16,500	0.00%
Debt Service								
96000-717	Amortization & Fiscal Charges	4,214	4,215	4,500	5,429	5,429	4,500	0.00%
96000-700	Principal Expense	140,000	220,000	230,000	190,000	230,000	250,000	8.70%
96000-701	Interest Expense	81,941	148,271	144,576	144,576	144,576	151,572	4.84%
	Total Debt Service	226,155	372,486	379,076	340,005	380,005	406,072	7.12%
	Total Stormwater Utility Expenses	\$ 593,625	\$ 807,679	\$ 760,500	\$ 570,829	\$ 702,634	\$ 783,894	3.08%

Fund 33 - Stormwater Utility Fund Operating Expense Detail

33-64300 Administrative & General Expenses

250 - Utilities

Village Hall (10% SW.U.)	8,000
DPW Building (10% SW.U.)	<u>4,000</u>
Total	12,000

251 - Telephone/Internet

Village Hall (10% SW.U.)	1,750
DPW Building (10% SW.U.)	<u>2,150</u>
Total	3,900

254 - Locating Costs (Digger Hotline)

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

300 - Office Supplies

Village Hall (5% SW.U.)	750
DPW Building (10% SW.U.)	<u>115</u>
Total	865

270 - Insurance

Liability (15% SW.U.)	11,792
Property (15% SW.U.)	2,808
Auto (15% SW.U.)	2,272
Workers Compensation (15% SW.U.)	19,349
Self Insurance Deductible (15 SW.U.)	<u>7,500</u>
Total	43,721

Fund 33 - Stormwater Utility Fund
 Capital and Related Financing Activity

Capital Sources & Uses	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget
Capital Sources:						
Debt Proceeds	\$ -	\$ -	\$ 700,000	\$ 230,000	\$ 230,000	\$ 600,000
Total	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>230,000</u>	<u>230,000</u>	<u>600,000</u>
Capital Additions:						
1301 - Lancaster	-	161,831	-	-	-	-
Stormwater Infrastructure	33,805	25,322	100,000	48,238	100,000	300,000
1501 - Southside Utility (Bartlett, Idlewild, Woodruff)	93,265	-	-	-	-	-
1602 - Elkhart Utility & Street Reconstruction	233,157	-	-	-	-	-
1603 - Sheffield Utility & Street Reconstruction	180,327	-	-	-	-	-
1601 - Berkeley Utility & Street Reconstruction	368,400	18,238	-	-	-	-
1613 - PPII Project	12,021	-	-	104,667	104,667	-
1706 - Cramer Sanitary & Storm	14,816	438,239	100,000	141,662	141,662	-
485 - Vehicle Replacement Fund	80,139	-	17,800	5,313	17,800	78,700
Total Capital Additions	<u>1,015,930</u>	<u>643,630</u>	<u>217,800</u>	<u>299,880</u>	<u>364,129</u>	<u>378,700</u>
Change in Capital Activity	<u>(1,015,930)</u>	<u>(643,630)</u>	<u>482,200</u>	<u>(69,880)</u>	<u>(134,129)</u>	<u>221,300</u>
Beginning Cash Balance	\$ 3,833,076	\$ 342,457	\$ 876,891		\$ 876,891	\$ 598,186
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	83,211	(179,519)	-		-	-
Adjustment for accruals	(2,475,959)	1,505,854	-		-	-
Interest paid	(81,941)	(148,271)	(144,576)		(144,576)	(151,572)
Ending Cash Balance	<u>\$ 342,457</u>	<u>\$ 876,891</u>	<u>\$ 1,214,515</u>		<u>\$ 598,186</u>	<u>\$ 667,914</u>

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 12/31/18:

Schedule of Stormwater Utility Principal & Interest as of 12/31/18			
Year	Total	Principal	Interest
2019	401,572	250,000	151,572
2020	406,245	265,000	141,245
2021	400,063	265,000	135,063
2022	413,945	285,000	128,945
2023	371,857	250,000	121,857
2024	374,582	260,000	114,582
2025	386,482	280,000	106,482
2026	398,032	300,000	98,032
2027	404,182	315,000	89,182
2028	414,557	335,000	79,557
2029	423,920	355,000	68,920
2030	432,370	375,000	57,370
2031	434,932	390,000	44,932
2032	436,682	405,000	31,682
2033	427,917	410,000	17,917
2034	143,698	135,000	8,698
2035	144,210	140,000	4,210
2036	16,663	15,000	1,663
2037	21,050	20,000	1,050
2038	20,350	20,000	350
Totals	\$ 6,473,309	\$ 5,070,000	\$ 1,403,309

THIS PAGE INTENTIONALLY LEFT BLANK

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 expenses associated include 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.

Budget Impact & Changes from Previous Year

- The Parking Utility fund, classified as a proprietary fund for accounting and budgeting purposes, was eliminated in the end of 2018 and consolidated with the general fund beginning in 2019. All revenue from parking meters and costs of monitoring and maintaining the parking meters is now accounted for in the general fund.

THIS PAGE INTENTIONALLY LEFT BLANK

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 12/31/18:

Schedule of Special Assessment Principal & Interest as of 12/31/18			
Year	Total	Principal	Interest
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	\$ 678,615	\$ 591,870	\$ 86,745

Fund 42 - Special Assessment Fund
 Summary of Revenues & Expenditures

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Revenues								
42000	Special assessments	\$ 104,364	\$ 66,492	\$ 85,000	\$ -	\$ 65,000	\$ 60,000	-29.41%
48110	Investment income	4,825	9,857	1,500	13,445	15,000	15,000	900.00%
48130	Interest on special assessments	6,015	3,543	3,000	-	2,000	1,500	-50.00%
49100	Debt proceeds	-	418,480	-	-	-	-	0.00%
	Total Revenue	<u>115,204</u>	<u>498,372</u>	<u>89,500</u>	<u>13,445</u>	<u>82,000</u>	<u>76,500</u>	-14.53%
General & Capital Expenditures								
99200-731	Transfer to debt service	143,852	566,269	114,001	-	114,001	118,067	3.57%
	Total Expenditures	<u>143,852</u>	<u>566,269</u>	<u>114,001</u>	<u>-</u>	<u>114,001</u>	<u>118,067</u>	3.57%
	Beginning Fund Balance	\$ 1,361,145	\$ 1,332,497	\$ 1,264,600		\$ 1,264,600	\$ 1,232,599	
	Annual Income / (Loss)	(28,648)	(67,897)	(24,501)		(32,001)	(41,567)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,332,497</u>	<u>\$ 1,264,600</u>	<u>\$ 1,240,099</u>		<u>\$ 1,232,599</u>	<u>\$ 1,191,032</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

- 2019 expected projects and project amounts for buildings, streets, sidewalk replacements, and parks include the following:
 - Sidewalk Replacement \$ 125,000
 - Street Pavement Maintenance \$ 2,000,000

Fund 43 - Borrowed Money Fund

Summary of Revenues & Expenditures

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Revenues								
48110	Investment income	\$ 24,916	\$ 43,731	\$ 20,000	\$ 93,300	\$ 100,000	\$ 100,000	400.00%
48901	Miscellaneous revenue	6,052	272,461	10,000	6,646	6,646	-	-100.00%
49100	Debt proceeds	4,445,000	-	4,796,000	3,840,000	3,840,000	4,445,000	-7.32%
	Total Revenue	4,475,968	316,192	4,826,000	3,939,946	3,946,646	4,545,000	-5.82%
General & Capital Expenditures								
99400-361	Buildings & equipment	-	377,020	2,500,000	2,398,590	2,500,000	-	-100.00%
99400-800	Mill & overlay	441,146	410,021	-	-	-	2,000,000	0.00%
99400-801	Sidewalk reconstruction	100,679	81,628	100,000	328	100,000	125,000	25.00%
99400-803-1501	Idlewild/Woodruff/Bartlett street	-	10,650	-	-	-	-	0.00%
99400-803-1601	Berkeley street reconstruction	1,235,795	5,963	-	-	-	-	0.00%
99400-803-1602	Elkhart Street Reconstruction	332,572	33,165	-	-	-	-	0.00%
99400-803-1603	Sheffield Street Reconstruction	276,322	21,322	-	-	-	-	0.00%
99400-806-1701	Bay Ridge Traffic Light & Signals	6,167	3,480	-	8,260	8,260	-	0.00%
99400-806-1704	Circle Drive Street Light Project	-	554	524,446	48,903	550,000	-	-100.00%
99400-807-1705	Park Improvement Projects	-	-	10,000	-	-	-	-100.00%
99400-806-1801	DOT HSIP Safety Grant Improvements	-	6,873	156,000	9,322	156,000	-	-100.00%
99400-380-1803	Refuse Trucks	-	-	-	598,685	598,685	-	0.00%
	Non designated street repairs	-	-	-	-	-	-	0.00%
	Total Expenditures	2,398,362	950,676	3,290,446	3,064,088	3,912,945	2,125,000	-35.42%
	Beginning Fund Balance	\$ 963,899	\$ 3,041,505	\$ 2,407,021		\$ 2,407,021	\$ 2,440,722	
	Annual Income / (Loss)	2,077,606	(634,484)	1,535,554		33,701	2,420,000	
	Fund balance adjustment	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 3,041,505</u>	<u>\$ 2,407,021</u>	<u>\$ 3,942,575</u>		<u>\$ 2,440,722</u>	<u>\$ 4,860,722</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, 2018 the TID value was \$63,302,800 which yields an increment of \$24,899,100.

TID No. 1 Projects:

The 2019 budget includes \$125,000 for Silver Spring projects, \$50,000 for Silver Spring & Bay Ridge.



TID #1 Boundary

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 583,805	\$ 561,694	\$ 561,694	\$ 607,871	\$ 607,871	\$ 607,871	8.22%
43430	Exempt computer aid	16,969	-	13,000	-	13,191	13,191	1.47%
49100	Debt proceeds	-	2,139,570	-	-	-	-	0.00%
49601	Miscellaneous	67,587	13,000	-	-	-	-	0.00%
	Total Revenue	<u>668,361</u>	<u>2,714,264</u>	<u>574,694</u>	<u>607,871</u>	<u>621,062</u>	<u>621,062</u>	
Expenditures								
98200-731	Transfer to Debt Service	317,754	2,489,661	306,200	-	306,200	283,124	-7.54%
98200-790	Project Costs	143,986	92,758	-	52,003	65,000	175,000	-100.00%
98200-791	General Expenses	62,820	55,418	35,000	9,489	25,000	25,000	-28.57%
98200-792	Developer/Retail Incentive/Façade	108,000	53,000	250,000	38,500	38,500	38,500	-84.60%
	Total Expenditures	<u>632,560</u>	<u>2,690,837</u>	<u>808,442</u>	<u>99,992</u>	<u>434,700</u>	<u>521,624</u>	-100.00%
	Beginning Fund Balance	\$ 1,246,869	\$ 1,282,670	\$ 1,306,097		\$ 1,306,097	\$ 1,492,459	
	Annual Income / (Loss)	35,801	23,427	(233,748)		186,362	99,438	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,282,670</u>	<u>\$ 1,306,097</u>	<u>\$ 1,180,768</u>		<u>\$ 1,492,459</u>	<u>\$ 1,591,897</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, 2018 the TID value was \$16,113,100 which yields an increment of \$15,707,500.

TID No. 2 Expenditures:

The 2019 budget includes a \$179,525 developer payment as part of the contract agreement.



TID #2 Boundary

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

Account	Account Name	2016 Actual	2017 Actual	2018 Budget	9/30/18 YTD	2018 Projected	2019 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 203,719	\$ 266,379	\$ 340,550	\$ 337,824	\$ 337,824	\$ 337,824	-0.80%
49502	Miscellaneous	-	-	-	-	3,685	-	0.00%
	Total Revenue	<u>203,719</u>	<u>266,379</u>	<u>340,550</u>	<u>337,824</u>	<u>341,509</u>	<u>337,824</u>	-0.80%
Expenditures								
98200-731	Transfer to Debt Service	111,586	115,013	117,988	-	117,988	120,813	2.39%
98200-791	TID #2 General Expenses	2,009	6,339	25,000	5,383	85,000	25,000	0.00%
98200-797	Developer/Retail Incentive/Façade	90,586	189,025	223,247	178,913	178,913	179,525	-19.58%
	Total Expenditures	<u>204,181</u>	<u>310,377</u>	<u>366,235</u>	<u>184,296</u>	<u>381,901</u>	<u>325,338</u>	-11.17%
	Beginning Fund Balance	\$ 86,400	\$ 85,938	\$ 41,940		\$ 41,940	\$ 1,548	
	Annual Income / (Loss)	(462)	(43,998)	(25,685)		(40,392)	12,486	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 85,938</u>	<u>\$ 41,940</u>	<u>\$ 16,255</u>		<u>\$ 1,548</u>	<u>\$ 14,034</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 12/31/18

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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>3,861,540</u>	<u>753,362</u>	<u>4,614,902</u>	<u>2,321,540</u>	<u>357,503</u>	<u>2,679,043</u>	<u>1,540,000</u>	<u>395,859</u>	<u>1,935,859</u>

THIS PAGE INTENTIONALLY LEFT BLANK

LIST OF EXISTING DEBT AS OF 12/31/18



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 – 12/31/2018	Interest Rates	Purpose
CWFL GO Debt	2008	2027	\$ 2,521,944	\$ 1,316,182	0.02365	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	\$ 5,509,861	\$ 3,561,120	2.91%	Public Infrastructure Improvement Projects
Refunding	2010	2024	\$ 5,920,000	\$ 2,765,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	\$ 3,560,000	\$ 1,185,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	\$ 5,545,000	\$ 900,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	\$ 1,735,000	\$ 925,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	\$ 1,295,000	\$ 1,100,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	\$ 1,555,000	\$ 1,100,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2013	2033	\$ 10,735,000	\$ 7,450,000	2.0-3.75%	Public Infrastructure Improvement Projects
Revenue Debt	2013	2038	\$ 1,710,000	\$ 1,450,000	2.0-3.7%	Public Infrastructure Improvement Projects
Corporate Purpose	2015	2035	\$ 9,570,000	\$ 8,670,000	1.0-3.25%	Public Infrastructure Improvement Projects
Corporate Purpose	2016	2038	\$ 9,130,000	\$ 8,680,000	2.0-3.0%	Public Infrastructure Improvement Projects & Refunding
Corporate Purpose	2017	2031	\$ 7,770,000	\$ 7,230,000	2.0-3.0%	Public Infrastructure Improvement Projects
General Obligation Note	2018	2028	\$ 1,855,000	\$ 1,855,000	3.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2018	2038	\$ 5,335,000	\$ 5,335,000	3.0-3.375%	Public Infrastructure Improvement Projects
Totals			\$ 73,746,805	\$ 53,522,302		
Type of Debt Classification:						
Refunding Debt			\$ 12,330,000	\$ 6,150,000		Debt issued to refinance previous issued debt
General Obligation/Revenue Debt			\$ 61,416,805	\$ 47,372,302		Public Projects
Totals			\$ 73,746,805	\$ 53,522,302		

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/18

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/18, including General Obligation and Revenue Debt:

	Total	Levy	S/A	TID	Water	Sewer	Storm
2019	5,873,050	2,738,107	118,067	403,937	917,764	1,293,600	401,575
2020	6,036,083	2,918,233	120,110	406,830	910,354	1,274,311	406,245
2021	5,631,512	2,928,380	53,038	409,774	911,430	928,828	400,063
2022	5,202,593	2,553,748	49,600	409,638	850,183	925,479	413,945
2023	4,819,788	2,272,153	48,400	415,251	812,998	899,129	371,857
2024	4,850,470	2,288,689	47,200	424,988	813,971	901,040	374,582
2025	4,420,798	2,026,233	41,075	335,388	744,913	886,707	386,482
2026	4,189,478	1,951,000	35,100	327,038	603,175	875,133	398,032
2027	3,909,821	1,754,103	34,200	299,019	534,956	883,361	404,182
2028	3,580,008	1,619,360	38,225	301,100	492,575	714,191	414,557
2029	3,353,509	1,392,804	42,100	302,706	474,969	717,010	423,920
2030	2,694,369	1,299,952	26,125	185,669	418,019	332,234	432,370
2031	2,329,165	1,070,696	25,375	155,513	317,850	324,799	434,932
2032	2,010,697	920,746	-	121,038	249,696	282,535	436,682
2033	1,953,532	940,781	-	117,013	187,331	280,490	427,917
2034	1,158,272	692,736	-	-	43,757	278,081	143,698
2035	1,145,123	683,046	-	-	42,594	275,273	144,210
2036	796,756	456,549	-	-	46,356	277,188	16,663
2037	295,146	147,526	-	-	10,525	116,045	21,050
2038	290,078	147,538	-	-	10,175	112,015	20,350
Totals	64,540,248	30,802,379	678,615	4,614,902	9,393,590	12,577,450	6,473,312



DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18

Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/18.

Debt Funding Year	2008 CWFL GO Bond				2009 CWFL Revenue Bond			
	Total		Sewer Utility Portion		Total		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	1,316,182	144,922	1,316,182	144,922	3,561,120	599,634	3,561,120	599,634

Debt Funding Year	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
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	1,185,000	62,787	1,021,470	54,123	163,530	8,664	2,765,000	204,607	2,333,663	172,689	239,171	17,699	192,166	14,219

Debt Funding Year	2011 Corporate Purpose (2022-2031 REFUNDED W/ 2017 DEBT)											
	Total		Levy Portion		Special Assessment Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	900,000	41,999	449,190	20,962	66,870	3,120	81,540	3,805	176,040	8,215	126,360	5,897

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (CONT.)



Debt Funding Year	2012 Corporate Purpose								2012A Refunding					
	Total		Levy Portion		Water Utility Portion		Stormwater Utility Portion		Total		Levy Portion		Water Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	925,000	142,976	-	-	750,000	134,076	175,000	8,900	1,100,000	90,600	315,000	25,200	785,000	65,400

Debt Funding Year	2012B Refunding			
	Total		Levy Portion	
	Principal	Interest	Principal	Interest
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	1,100,000	120,761	1,100,000	120,761

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (CONT.)



Debt Funding Year	2013 Corporate Purpose													
	Total		Levy Portion		Special Assessment 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
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	7,450,000	1,779,218	345,000	86,939	125,000	3,825	1,540,000	395,859	1,880,000	461,919	685,000	20,467	2,875,000	810,209

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (CONT.)



Debt Funding Year	2013 Revenue Bond			
	Total		Sewer Utility Portion	
	Principal	Interest	Principal	Interest
2019	55,000	46,420	55,000	46,420
2020	55,000	45,251	55,000	45,251
2021	60,000	43,957	60,000	43,957
2022	60,000	42,532	60,000	42,532
2023	60,000	41,032	60,000	41,032
2024	65,000	39,307	65,000	39,307
2025	65,000	37,357	65,000	37,357
2026	65,000	35,342	65,000	35,342
2027	70,000	33,182	70,000	33,182
2028	70,000	30,890	70,000	30,890
2029	75,000	28,462	75,000	28,462
2030	75,000	25,893	75,000	25,893
2031	75,000	23,268	75,000	23,268
2032	80,000	20,516	80,000	20,516
2033	80,000	17,636	80,000	17,636
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	1,450,000	552,259	1,450,000	552,259

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (CONT.)



Debt Funding Year	2015 Corporate Purpose (Includes Refunding of 2010 BAB)											
	Total		Stormwater Utility		Levy Portion		Levy Portion - BAB		Water Utility - BAB		TID #1 - BAB	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	8,670,000	1,999,362	1,740,000	479,539	3,335,000	891,115	2,115,000	379,588	1,185,000	199,522	295,000	49,598

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (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
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	8,680,000	1,857,633	465,000	111,599	2,365,000	555,035	4,410,000	1,034,549	1,075,000	117,225	365,000	39,225

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (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
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	7,230,000	1,328,975	2,685,000	533,975	1,945,000	304,100	1,710,000	296,575	490,000	114,525	400,000	79,800



DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/18 (CONT.)

Debt Funding Year	2018A NOTE					
	Total		Levy Portion		Water Portion	
	Principal	Interest	Principal	Interest	Principal	Interest
2019	35,000	79,858	25,000	75,458	10,000	4,400
2020	175,000	51,975	165,000	49,275	10,000	2,700
2021	180,000	46,650	170,000	44,250	10,000	2,400
2022	180,000	41,250	170,000	39,150	10,000	2,100
2023	200,000	35,550	190,000	33,750	10,000	1,800
2024	205,000	29,475	195,000	27,975	10,000	1,500
2025	210,000	23,250	200,000	22,050	10,000	1,200
2026	215,000	16,875	205,000	15,975	10,000	900
2027	220,000	10,350	210,000	9,750	10,000	600
2028	235,000	3,525	220,000	3,300	15,000	225
Total	1,855,000	338,758	1,750,000	320,933	105,000	17,825

Debt Funding Year	2018B BONDS									
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2019	125,000	237,371	100,000	205,319	5,000	6,804	10,000	12,624	10,000	12,624
2020	240,000	158,282	215,000	136,957	5,000	4,537	10,000	8,394	10,000	8,394
2021	250,000	150,932	225,000	130,357	5,000	4,387	10,000	8,094	10,000	8,094
2022	260,000	143,282	235,000	123,457	5,000	4,237	10,000	7,794	10,000	7,794
2023	265,000	135,407	240,000	116,332	5,000	4,087	10,000	7,494	10,000	7,494
2024	280,000	127,232	255,000	108,907	5,000	3,937	10,000	7,194	10,000	7,194
2025	300,000	118,532	265,000	101,107	5,000	3,787	15,000	6,819	15,000	6,819
2026	305,000	109,457	270,000	93,082	5,000	3,637	15,000	6,369	15,000	6,369
2027	315,000	100,157	280,000	84,832	5,000	3,487	15,000	5,919	15,000	5,919
2028	315,000	90,707	280,000	76,432	5,000	3,337	15,000	5,469	15,000	5,469
2029	335,000	80,957	295,000	67,807	10,000	3,112	15,000	5,019	15,000	5,019
2030	335,000	70,907	295,000	58,957	10,000	2,812	15,000	4,569	15,000	4,569
2031	345,000	60,707	305,000	49,957	10,000	2,512	15,000	4,119	15,000	4,119
2032	365,000	50,057	325,000	40,507	10,000	2,212	15,000	3,669	15,000	3,669
2033	390,000	38,000	350,000	29,724	10,000	1,894	15,000	3,191	15,000	3,191
2034	170,000	28,550	130,000	21,623	10,000	1,557	15,000	2,685	15,000	2,685
2035	175,000	22,729	135,000	17,152	10,000	1,219	15,000	2,179	15,000	2,179
2036	180,000	16,625	140,000	12,424	10,000	875	15,000	1,663	15,000	1,663
2037	190,000	10,151	140,000	7,526	10,000	525	20,000	1,050	20,000	1,050
2038	195,000	3,413	145,000	2,538	10,000	175	20,000	350	20,000	350
Total	5,335,000	1,753,455	4,625,000	1,484,997	150,000	59,130	280,000	104,664	280,000	104,664

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/18



	Total		Levy Portion		Special Assesment 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
2019	4,337,278	1,535,772	1,967,269	770,838	102,290	15,777	297,180	106,757	708,263	209,501	1,012,276	281,324	250,000	151,575
2020	4,713,552	1,322,531	2,287,860	630,373	107,290	12,820	307,180	99,650	721,630	188,724	1,024,592	249,719	265,000	141,245
2021	4,425,135	1,206,377	2,358,449	569,931	42,290	10,748	317,180	92,594	739,998	171,432	702,218	226,610	265,000	135,063
2022	4,107,038	1,095,555	2,042,960	510,788	40,000	9,600	325,000	84,638	696,035	154,148	718,043	207,436	285,000	128,945
2023	3,834,269	985,519	1,816,000	456,153	40,000	8,400	340,000	75,251	676,625	136,373	711,644	187,485	250,000	121,857
2024	3,976,839	873,631	1,886,785	401,904	40,000	7,200	360,000	64,988	696,190	117,781	733,864	167,176	260,000	114,582
2025	3,654,755	766,043	1,675,000	351,233	35,000	6,075	280,000	55,388	645,000	99,913	739,755	146,952	280,000	106,482
2026	3,523,027	666,451	1,645,000	306,000	30,000	5,100	280,000	47,038	520,000	83,175	748,027	127,106	300,000	98,032
2027	3,336,668	573,153	1,490,000	264,103	30,000	4,200	260,000	39,019	465,000	69,956	776,668	106,693	315,000	89,182
2028	3,096,609	483,399	1,395,000	224,360	35,000	3,225	270,000	31,100	435,000	57,575	626,609	87,582	335,000	79,557
2029	2,957,132	396,377	1,205,000	187,804	40,000	2,100	280,000	22,706	430,000	44,969	647,132	69,878	355,000	68,920
2030	2,375,000	319,369	1,145,000	154,952	25,000	1,125	170,000	15,669	385,000	33,019	275,000	57,234	375,000	57,370
2031	2,075,000	254,165	945,000	125,696	25,000	375	145,000	10,513	295,000	22,850	275,000	49,799	390,000	44,932
2032	1,815,000	195,697	820,000	100,746	-	-	115,000	6,038	235,000	14,696	240,000	42,535	405,000	31,682
2033	1,815,000	138,532	865,000	75,781	-	-	115,000	2,013	180,000	7,331	245,000	35,490	410,000	17,917
2034	1,065,000	93,272	640,000	52,736	-	-	-	-	40,000	3,757	250,000	28,081	135,000	8,698
2035	1,085,000	60,123	650,000	33,046	-	-	-	-	40,000	2,594	255,000	20,273	140,000	4,210
2036	765,000	31,756	440,000	16,549	-	-	-	-	45,000	1,356	265,000	12,188	15,000	1,663
2037	280,000	15,146	140,000	7,526	-	-	-	-	10,000	525	110,000	6,045	20,000	1,050
2038	285,000	5,078	145,000	2,538	-	-	-	-	10,000	175	110,000	2,015	20,000	350
	<u>53,522,302</u>	<u>11,017,946</u>	<u>25,559,323</u>	<u>5,243,056</u>	<u>591,870</u>	<u>86,745</u>	<u>3,861,540</u>	<u>753,362</u>	<u>7,973,741</u>	<u>1,419,849</u>	<u>10,465,828</u>	<u>2,111,622</u>	<u>5,070,000</u>	<u>1,403,312</u>

2019 Budget Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds				Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
52000 - Village Manager					
100 - Salary & Wages	146,157	26,666	26,666	26,666	226,155
Village Manager Totals	146,157	26,666	26,666	26,666	226,155
53000 - Finance/Clerk					
100 - Salary & Wages	123,093	29,644	29,644	29,644	212,025
Finance/Clerk Totals	123,093	29,644	29,644	29,644	212,025
57000 - Court					
100 - Salary	56,923	-	-	-	56,923
Court Totals	56,923	-	-	-	56,923
61000 - Police:					
100 - Salary	688,842	-	-	-	688,842
110 - Patrol Wages	1,274,752	-	-	-	1,274,752
111 - Community Service Officers	66,667	-	-	-	66,667
112 - Clerical Wages	47,599	-	-	-	47,599
113 - Overtime	125,000	-	-	-	125,000
114 - Holiday Payout	58,670	-	-	-	58,670
Police Total	2,261,530	-	-	-	2,261,530
63000 - Health:					
100 - Salary & Wages	104,659	-	-	-	104,659
Health Total	104,659	-	-	-	104,659

2019 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds				Total Wages
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
Engineering/Public Works:					
80000-100 - Salary & Wages	71,937	36,931	36,931	36,931	182,730
80000-120 - General DPW Labor	282,196	96,230	68,286	53,062	499,774
81000-101 - Staff Engineer Wages	16,647	16,647	16,647	16,647	66,588
82000-121 - Solid Waste Collection	137,741	-	-	-	137,741
82000-122 - Recycling Collection	78,353	-	-	-	78,353
83000-120 - Street Maintenance	9,321	-	-	-	9,321
84000-120 - Street Light Maintenance	25,748	-	-	-	25,748
86000-123 - Snow Removal	54,870	-	-	-	54,870
87000-127 - Mechanic	48,151	11,112	11,112	3,704	74,079
88000-128 - Parks	89,744	-	-	-	89,744
88000-126 - Forestry	48,683	-	-	-	48,683
89000-124 - Leaf Collection	40,194	-	-	-	40,194
89000-125 - Yardwaste Collection	48,695	-	-	-	48,695
89000-129 - Brush Chipping	25,102	-	-	-	25,102
Engineering/Public Works Total	977,382	160,920	132,976	110,344	1,381,622
65000 -Building Services					
100 - Salary & Wages	192,847	-	-	-	192,847
Inspection Total	192,847	-	-	-	192,847
55500 - Facilities Management					
100 - Salary & Wages**	35,259	-	-	-	35,259
Facilities Management Total	35,259	-	-	-	35,259
93100 - Library:					
100 - Salary & Wages	447,977	-	-	-	447,977
Library Total	447,977	-	-	-	447,977
Accumulated Totals	\$ 4,345,826	\$ 217,230	\$ 189,286	\$ 166,654	\$ 4,918,996

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

2019 Budget Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
52000 - Village Manager					
150 - FICA	11,181	2,040	2,040	2,040	17,301
160 - Health Insurance Premium	24,163	6,317	6,317	6,317	43,114
161 - Health Insurance Co-Pay	798	218	218	218	1,452
170 - Retirement Contribution	9,573	1,747	1,747	1,747	14,814
180 - Group Life Insurance Premium	123	23	23	23	192
181 - Disability Insurance Premium	123	23	23	23	192
Village Manager Totals	45,961	10,368	10,368	10,368	77,065
53000 - Finance/Clerk					
150 - FICA	9,418	2,268	2,268	2,268	16,222
160 - Health Insurance Premium	13,171	2,525	2,525	2,525	20,746
161 - Health Insurance Co-Pay	490	70	70	70	700
170 - Retirement Contribution	8,062	1,942	1,942	1,942	13,888
180 - Group Life Insurance Premium	137	58	58	58	311
181 - Disability Insurance Premium	137	58	58	58	311
Finance/Clerk Totals	31,415	6,921	6,921	6,921	52,178
57000 - Court					
150 - FICA	4,356	-	-	-	4,356
160 - Health Insurance Premium	8,873	-	-	-	8,873
161 - Health Insurance Co-Pay	350	-	-	-	350
170 - Retirement Contribution	3,728	-	-	-	3,728
180 - Group Life Insurance Premium	384	-	-	-	384
181 - Disability Insurance Premium	384	-	-	-	384
Court Totals	18,074	-	-	-	18,074
60000 - Police					
150 - FICA	173,007	-	-	-	173,007
160 - Health Insurance Premium	408,443	-	-	-	408,443
161 - Health Insurance Co-Pay	14,450	-	-	-	14,450
170 - Retirement Contribution	226,316	-	-	-	226,316
180 - Group Life Insurance Premium	1,764	-	-	-	1,764
181 - Disability Insurance Premium	1,764	-	-	-	1,764
185 - Safety & Uniform Allowance	14,575	-	-	-	14,575
Police Total	840,319	-	-	-	840,319

2019 Budget

Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
63000 - Health					
150 - FICA	8,006	-	-	-	8,006
160 - Health Insurance Premium	8,873	-	-	-	8,873
161 - Health Insurance Co-Pay	350	-	-	-	350
170 - Retirement Contribution	3,100	-	-	-	3,100
180 - Group Life Insurance Premium	324	-	-	-	324
181 - Disability Insurance Premium	324	-	-	-	324
Health Total	20,977	-	-	-	20,977
Facilities					
150 - FICA	1,495	-	-	-	1,495
170 - Retirement Contribution	1,280	-	-	-	1,280
Facilities Total	2,773	-	-	-	2,773
Engineering / Public Works					
Admin/General Operations - Taxes & Benefits	176,655	41,484	38,215	34,203	290,557
Engineering - Taxes & Benefits	7,644	7,633	7,633	7,631	30,541
Solid Waste / Recycling - Taxes & Benefits	67,235	-	-	-	67,235
Street Maintenance - Taxes & Benefits	4,485	-	-	-	4,485
Street Light Maintenance - Taxes & Benefits	9,221	-	-	-	9,221
Snow Removal - Taxes & Benefits	21,993	-	-	-	21,993
Garage - Taxes & Benefits	21,174	4,873	4,873	1,624	32,544
Parks/Forestry - Taxes & Benefits	60,897	-	-	-	60,897
Leaf/Yardwaste/Brush Collection - Taxes & Benefits	48,996	-	-	-	48,996
Engineering/Public Works Total	418,300	53,990	50,721	43,458	566,469
65000 - Building Services					
150 - FICA	14,753	-	-	-	14,753
160 - Health Insurance Premium	60,171	-	-	-	60,171
161 - Health Insurance Co-Pay	2,175	-	-	-	2,175
170 - Retirement Contribution	12,631	-	-	-	12,631
180 - Group Life Insurance Premium	444	-	-	-	444
181 - Disability Insurance Premium	444	-	-	-	444
Inspection Total	90,618	-	-	-	90,618

2019 Budget
 Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				Total Benefits
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	
93000 - Library					
150 - FICA	34,270	-	-	-	34,270
160 - Health Insurance Premium	49,264	-	-	-	49,264
161 - Health Insurance Co-Pay	1,775	-	-	-	1,775
170 - Retirement Contribution	21,339	-	-	-	21,339
180 - Group Life Insurance Premium	1,008	-	-	-	1,008
181 - Disability Insurance Premium	1,008	-	-	-	1,008
Library Total	108,663	-	-	-	108,663
Accumulated Totals	\$ 1,577,101	\$ 71,279	\$ 68,010	\$ 60,747	\$ 1,777,137

2019 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	118,735	-	-	118,735	9,083	7,777	3,000	-	108	108	-	138,811
Assistant Manager	66,912	-	-	66,912	5,119	4,383	20,057	725	48	48	-	97,292
Administrative Assistant	40,508	-	-	40,508	3,099	2,653	20,057	725	36	36	-	67,114
Total	226,155	-	-	226,155	17,301	14,813	43,114	1,450	192	192	-	303,217
Finance/Clerk:												
Finance Director/Clerk	103,000	-	-	103,000	7,880	6,747	8,873	350	96	96	-	127,041
Assistant Finance Clerk	54,899	1,379	-	56,278	4,305	3,686	3,000	-	180	180	-	67,630
Deputy Clerk	50,273	2,474	-	52,747	4,035	3,455	8,873	350	36	36	-	69,532
Total	208,172	3,853	-	212,025	16,220	13,888	20,746	700	312	312	-	264,203
Court :												
Court Clerk	53,641	3,282	-	56,923	4,355	3,728	8,873	350	384	384	-	74,997
Total	53,641	3,282	-	56,923	4,355	3,728	8,873	350	384	384	-	74,997
Police Dept:												
Police Chief	115,212	-	-	115,212	8,814	5,761	5,925	-	-	-	500	136,211
Lieutenant	101,247	-	1,834	103,081	7,886	11,050	20,057	725	120	120	500	143,539
Lieutenant	100,763	-	3,650	104,413	7,988	11,193	3,000	-	108	108	500	127,310
Sergeant	90,955	6,644	3,207	100,806	7,712	10,806	20,057	725	168	168	500	140,942
Sergeant	90,955	12,847	2,878	106,680	8,161	11,436	8,873	350	108	108	500	136,216
Sergeant	90,955	11,874	5,184	108,013	8,263	11,579	8,873	350	84	84	500	137,746
Sergeant	90,955	10,439	4,196	105,590	8,078	11,319	8,873	350	84	84	500	134,878
Detective	86,501	11,057	5,007	102,565	7,846	10,995	20,057	725	168	168	500	143,024
Detective/CLO	81,087	8,858	3,231	93,176	7,128	9,988	20,057	725	48	48	500	131,670
Police Officer	79,954	6,137	3,186	89,277	6,830	9,570	20,057	725	264	264	500	127,487
Police Officer	79,954	6,489	3,186	89,629	6,857	9,608	20,057	725	72	72	500	127,520
Police Officer	79,954	4,249	3,186	87,389	6,685	9,368	20,057	725	72	72	500	124,868
Police Officer	79,954	3,381	-	83,335	6,375	8,934	20,057	725	48	48	500	120,022
Police Officer	79,954	6,072	3,186	89,212	6,825	9,564	20,057	725	36	36	500	126,954
Police Officer	79,954	2,907	3,186	86,047	6,583	9,224	20,057	725	72	72	500	123,280
Police Officer	79,954	1,862	3,186	85,002	6,503	9,112	20,057	725	36	36	500	121,971
Police Officer	79,954	5,848	3,186	88,988	6,808	9,540	20,057	725	36	36	500	126,689
Police Officer	79,954	5,966	3,186	89,106	6,817	9,552	20,057	725	36	36	500	126,829
Police Officer - Year 3	75,565	5,355	3,011	83,931	6,421	8,997	20,057	725	24	24	500	120,679
Police Officer - Year 2	74,138	4,975	2,954	82,067	6,278	8,798	8,873	350	24	24	325	106,739
Police Officer - Year 1	67,040	3,398	2,428	72,866	5,574	7,811	20,057	725	24	24	250	107,331
Police Officer - First Year	56,945	2,214	1,134	60,293	4,612	6,463	20,057	725	24	24	1,000	93,199
Police Officer - First Year	56,945	2,214	1,134	60,293	4,612	6,463	20,057	725	24	24	1,000	93,199
Police Officer - First Year	56,945	2,214	1,134	60,293	4,612	6,463	20,057	725	24	24	1,000	93,199
Community Service Officer	18,229	-	-	18,229	1,395	-	-	-	-	-	500	20,124
Community Service Officer	18,056	-	-	18,056	1,381	-	-	-	-	-	500	19,937
Community Service Officer	18,229	-	-	18,229	1,395	-	-	-	-	-	500	20,124
Community Service Officer	18,229	-	-	18,229	1,395	-	-	-	-	-	-	19,624
Police Clerk	41,275	248	-	41,523	3,177	2,720	3,000	-	60	60	-	50,539
Total	2,069,812	125,248	66,470	2,261,530	173,007	226,316	408,443	14,450	1,764	1,764	14,575	3,101,849

2019 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	47,324	-	-	47,324	3,620	3,100	8,873	350	324	324	-	63,915
Aide	9,594	-	-	9,594	734	-	-	-	-	-	-	10,328
Aide	9,569	-	-	9,569	732	-	-	-	-	-	-	10,301
Aide	9,594	-	-	9,594	734	-	-	-	-	-	-	10,328
Aide	9,526	-	-	9,526	729	-	-	-	-	-	-	10,255
Aide	9,526	-	-	9,526	729	-	-	-	-	-	-	10,255
Aide	9,526	-	-	9,526	729	-	-	-	-	-	-	10,255
Total	104,659	-	-	104,659	8,006	3,100	8,873	350	324	324	-	125,636
Engineering/Public Works/Facilities:												
Engineer/DPW Director	113,905	-	-	113,905	8,714	7,461	20,057	725	600	600	175	152,236
Staff Engineer	66,587	-	-	66,587	5,094	4,361	20,057	725	60	60	175	97,119
Superintendent/Forester	84,549	-	-	84,549	6,468	5,538	20,057	725	444	444	175	118,400
Garage Supervisor/Mechanic	72,595	1,483	-	74,078	5,667	4,852	20,057	725	504	504	175	106,562
Foreman	71,251	7,836	4,076	83,163	6,362	5,447	20,057	725	132	132	175	116,193
Driver/Collector	59,035	1,490	-	60,525	4,630	3,964	20,057	725	180	180	175	90,437
Driver/Collector	59,184	1,448	-	60,632	4,638	3,971	20,057	725	96	96	175	90,390
Driver/Collector	55,119	-	-	55,119	4,217	3,610	18,932	725	60	60	175	82,898
Service Worker	59,696	-	-	59,696	4,567	3,910	8,873	350	180	180	175	77,931
Service Worker	56,195	2,330	-	58,525	4,477	3,833	20,057	725	36	36	175	87,865
Service Worker	59,504	4,448	-	63,952	4,892	4,189	20,057	725	72	72	175	94,134
Service Worker	59,568	1,507	-	61,075	4,672	4,000	20,057	725	408	408	175	91,521
Service Worker	59,973	4,051	-	64,024	4,898	4,194	20,057	725	336	336	175	94,744
Service Worker	59,568	1,733	-	61,301	4,689	4,015	20,057	725	192	192	175	91,346
Service Worker	59,867	2,407	-	62,274	4,764	4,079	8,873	350	192	192	175	80,899
Service Worker	59,867	-	-	59,867	4,580	3,921	20,057	725	408	408	175	90,141
Service Worker	56,480	-	-	56,480	4,321	3,699	20,057	725	24	24	175	85,505
Service Worker/Utility Tech	56,480	5,363	-	61,843	4,731	4,051	8,873	350	60	60	175	80,143
Service Worker/Utility Tech	63,320	3,729	3,623	70,672	5,406	4,629	8,873	350	372	372	175	90,850
Services Technician	62,723	5,654	3,589	71,966	5,505	4,714	8,873	350	492	492	175	92,567
Services Technician	26,952	-	-	26,952	2,062	-	-	-	-	-	175	29,189
Summer Seasonal	6,720	-	-	6,720	514	-	-	-	-	-	175	7,409
Summer Seasonal	6,720	-	-	6,720	514	-	-	-	-	-	175	7,409
Summer Seasonal	6,720	-	-	6,720	514	-	-	-	-	-	175	7,409
Custodian	19,536	-	-	19,536	1,495	1,280	-	-	-	-	-	22,310
Total	1,362,114	43,479	11,288	1,416,880	108,391	89,720	344,095	12,625	4,848	4,848	4,200	1,985,608
Building Services:												
Building Services Director	85,000	-	-	85,000	6,503	5,568	20,057	725	84	84	-	118,020
Building Inspector	61,999	3,901	-	65,900	5,041	4,316	20,057	725	72	72	-	96,184
Clerical Assistant	41,446	501	-	41,947	3,209	2,748	20,057	725	288	288	-	69,261
Total	188,445	4,402	-	192,847	14,753	12,631	60,171	2,175	444	444	-	283,465

2019 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded						Total	
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Library:												
Library Director	78,810	-	-	78,810	6,029	5,162	3,000	-	132	132	-	93,265
Circulation Supervisor	44,075	-	-	44,075	3,372	2,887	20,057	725	132	132	-	71,380
Administrative & Adult Services	44,957	-	-	44,957	3,439	2,945	8,873	350	132	132	-	60,828
Community & Adult Services	48,497	-	-	48,497	3,710	3,177	3,000	-	48	48	-	58,480
Head of Youth Services	50,444	-	-	50,444	3,859	3,304	8,873	350	48	48	-	66,926
Adult Reference Librarian	24,636	-	-	24,636	1,885	1,614	5,461	350	168	168	-	34,281
Youth Services Librarian	29,266	-	-	29,266	2,239	-	-	-	-	-	-	31,505
Youth Services Librarian	17,056	-	-	17,056	1,305	-	-	-	-	-	-	18,361
Circulation Clerk	8,305	-	-	8,305	635	544	-	-	144	144	-	9,772
Circulation Clerk	6,996	-	-	6,996	535	458	-	-	96	96	-	8,181
Circulation Clerk	7,546	-	-	7,546	577	-	-	-	-	-	-	8,123
Circulation Clerk	6,894	-	-	6,894	527	-	-	-	-	-	-	7,421
Circulation Clerk	13,947	-	-	13,947	1,067	914	-	-	108	108	-	16,143
Circulation Clerk	5,112	-	-	5,112	391	335	-	-	-	-	-	5,838
Circulation Clerk	6,970	-	-	6,970	533	-	-	-	-	-	-	7,503
Circulation Clerk	7,489	-	-	7,489	573	-	-	-	-	-	-	8,062
Circulation Clerk	7,686	-	-	7,686	588	-	-	-	-	-	-	8,274
Circulation Clerk	1,157	-	-	1,157	89	-	-	-	-	-	-	1,246
Shelver	5,302	-	-	5,302	406	-	-	-	-	-	-	5,708
Shelver	1,972	-	-	1,972	151	-	-	-	-	-	-	2,123
Shelver	1,932	-	-	1,932	148	-	-	-	-	-	-	2,080
Shelver	1,932	-	-	1,932	148	-	-	-	-	-	-	2,080
Shelver	1,972	-	-	1,972	151	-	-	-	-	-	-	2,123
Shelver	1,972	-	-	1,972	151	-	-	-	-	-	-	2,123
Shelver	3,864	-	-	3,864	296	-	-	-	-	-	-	4,160
Intern	9,594	-	-	9,594	734	-	-	-	-	-	-	10,328
Intern	9,594	-	-	9,594	734	-	-	-	-	-	-	10,328
Total	447,977	-	-	447,977	34,270	21,339	49,264	1,775	1,008	1,008	-	556,640
Accumulated Totals	4,660,975	180,264	77,758	4,918,996	376,303	385,535	943,579	33,875	9,276	9,276	18,775	6,695,615

THIS PAGE INTENTIONALLY LEFT BLANK

2019 Budget Personnel Wage & Benefits - Utility Fund Allocation

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

2019 Budget

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

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	85%	5%	5%	5%	100%
Driver/Collector	100%	-	-	-	100%
Driver/Collector	100%	-	-	-	100%
Driver/Collector	100%	-	-	-	100%
Service Worker	40%	-	35%	25%	100%
Service Worker	100%	-	-	-	100%
Service Worker	100%	-	-	-	100%
Service Worker	100%	-	-	-	100%
Service Worker	95%	-	-	5%	100%
Service Worker	100%	-	-	-	100%
Service Worker	30%	30%	30%	10%	100%
Service Worker	30%	-	35%	35%	100%
Service Worker	100%	-	-	-	100%
Service Worker/Utility Tech	50%	50%	-	-	100%
Service Worker/Utility Tech	45%	55%	-	-	100%
Services Technician	85%	5%	5%	5%	100%
Services Technician	100%	-	-	-	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%

Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation Amount			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
Village Manager	Professional/Consulting Fees	\$ 43,953	35,162	4,395	4,395	-
Finance/Clerk	Accounting/utility software license	\$ 11,500	6,325	1,725	1,725	1,725
Finance/Clerk	Special assessment software license	\$ 2,700	2,025	-	675	-
Village Hall	Postage	\$ 15,000	12,750	750	750	750
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	750
Village Hall	Telephone/internet	\$ 17,500	12,250	1,750	1,750	1,750
Facilities Management	Facility Maintenance	\$ 85,000	72,250	4,250	4,250	4,250
Public Works	Travel/Training/Meetings	\$ 8,000	4,500	1,170	1,170	1,160
Public Works	Laptops/cellphones/internet	\$ 21,500	15,000	2,175	2,175	2,150
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	\$ 40,000	28,000	4,000	4,000	4,000
Public Works	Office Supplies	\$ 1,150	800	120	115	115
Public Works	Fuel & Oil	\$ 90,000	54,000	9,000	13,500	13,500
Public Works	Vehicle Materials & Maintenance	\$ 125,000	77,500	17,500	15,000	15,000
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	3,000	3,000	3,000
Insurance	Insurance	\$ 291,473	160,310	43,721	43,721	43,721
Contracted Services	Audit services	\$ 45,000	24,750	6,750	6,750	6,750
	Totals	\$ 985,176	\$ 603,472	\$ 127,156	\$ 129,826	\$ 124,721

Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Percentage Allocation			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
Village Manager	Professional/Consulting Fees	100%	80%	10%	10%	-
Finance/Clerk	Accounting/utility software	100%	55%	15%	15%	15%
Finance/Clerk	Special assessment software	100%	75%	-	25%	-
Village Hall	Postage	100%	85%	5%	5%	5%
Village Hall	Utilities - Electric/Water/Stormwater	100%	70%	10%	10%	10%
Village Hall	Office Supplies	100%	85%	5%	5%	5%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%
Facilities Management	Facility 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%	60%	10%	15%	15%
Public Works	Vehicle Materials & Maintenance	100%	62%	14%	12%	12%
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%	15%	15%	15%
Insurance	Insurance	100%	55%	15%	15%	15%
Contracted Services	Audit services	100%	55%	15%	15%	15%



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	Retail Class "A" (Malt Beverages)	\$ 100.00
Clerk	Retail Class "A"	\$ 500.00
Clerk	Class "B" Regular	\$ 500.00
Clerk	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	Temporary Class "B"	\$ 10.00
Clerk/Treasurer	Operators License	\$ 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
Clerk/Treasurer	False Alarm Fee Residential - 1st	Warning
Clerk/Treasurer	False Alarm Fee Residential & Commercial - 2nd and on	\$ 150.00
Clerk/Treasurer	Transient Merchant	\$ 150.00
Clerk/Treasurer	Printed Assessment Roll	\$ 150.00
Clerk/Treasurer	Electronic Assessment Roll	\$ 20.00
Clerk/Treasurer	Special Assessment Letters	\$ 25.00
Clerk/Treasurer	Printed Tax Roll	\$ 150.00
Clerk/Treasurer	Electronic Tax Roll	\$ 20.00

FEE SCHEDULE



Department	Description	Cost
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
Police	Overnight Parking Permit - Full Month	\$ 30.00
Police	Overnight Parking Permit - after 15th of month	\$ 15.00
Building	Board of Appeals - Appeal fee	\$ 250.00
	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	\$ 150.00
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	Electrical Minimum	\$ 55.00
Building	HVAC	
Building	HVAC minimum	\$ 55.00
Building	Plumbing	
Building	Plumbing minimum	\$ 55.00
Building	Fence	
Building	Fence minimum	\$ 55.00
Building	Exceeding minimum	\$0.50 / linear foot

FEE SCHEDULE



Department	Description	Cost
Building	Roofing/Siding	
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	\$ 60.00
Building	Dumpster Permit	
Building	First Month	\$ 75.00
Building	Second Month	\$ 150.00
Building	Third Month	\$ 225.00
Building	Conditional Use	\$ 100.00
Building	Excavation Permit	
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	Commercial Reinspection fee	\$ 150.00
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

FEE SCHEDULE



Department	Description	Cost
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	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