



Village of Whitefish Bay



2020 Annual Village Budget

Fiscal Year: January 1, 2020 – December 31, 2020

Adopted November 18, 2020

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LETTER OF TRANSMITTAL



President Siegel and Members of the Village Board of Trustees:

2019 proved to be another positive year in Whitefish Bay! We continue to seek out ideas and strategies that will not only maintain, but 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 2020 Budget is within the fiscal and infrastructure parameters set by the Village Board. The projected market basket increased 2.38% from 2019 to 2020. The six year overall increase in the market basket from the base year of 2014 to 2020 is 7.20% or \$198.90.

The 2020 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.

2020 Significant Budget Impacts

- 1/1/19 Assessed Value of \$2,381,420,250, an increase of approximately \$343 million or 16.83% from 1/1/18.
- The Village had a Village-wide reassessment during 2019. The outcome of the reassessment was an overall increase in the total assessed value of the Village by 16.83% (including TID values). An example of how the Village-wide reassessment could impact the assessed value of an individual home located in the Village is illustrated below:

	Value Prior to Revaluation	Value After Revaluation	\$ Value Increase
Home A	\$ 200,000	\$ 233,660	\$ 33,660
Home B	\$ 400,000	\$ 467,320	\$ 67,320
Home C	\$ 1,000,000	\$ 1,168,300	\$ 168,300

- 1.33% Property Tax Levy Increase.
- Municipal Tax Rate of \$4.85 decreased \$.70 or 12.6%.

LETTER OF TRANSMITTAL



2020 Significant Budget Impacts (continued)

- Proposed 7% Water Utility rate increase for 2020 effective Quarter 2, which equates to a 9% rate increase overall. The Village last had a water rate increase in 2012. The rate of return for the Water Utility has now dropped below the benchmark rate of return of 4% so a rate increase is necessary in the current year and subsequent years. A 17% rate increase was proposed by the PSC to obtain the benchmark rate of return in 2020, however management is proposing to allocate the increase over multiple years to mitigate the impact to homeowners. With a 7% rate increase in 2020 and a 2% rate increase in 2021 the Water Utility would achieve about a 3.20% rate of return. The Utility would then implement smaller rate increases on an annual basis going forward to achieve the 4% rate of return.
- 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. Contributions from the general fund to balance any budget deficit will be addressed on an annual basis. In 2020, it was determined not to supplement any deficit from the general fund and to use previous fund surpluses to balance the budget.
- 0% Sewer Utility rate increase. 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. The 2020 budget includes a spike in principal and interest on sewer utility debt. The spike is expected to smooth out again beginning in 2021. Management proposes to use current revenue to supplement the one-time spike in debt service and to assess any rate impact again in the 2021 budget.
- Wisconsin Retirement System (WRS) mandated retirement contribution increased to 13.15% for non-represented employees, of which the employee pays 6.75% and the Village pays 6.75%. Retirement contribution rates for protective employees increased to 18.49%, of which the protective employees pay 6.75% and the Village pays 11.74%.
- Increased shared revenue of \$9,600 or 5.34%, and decreased transportation aid of \$43,800 or 4.8%, expected in 2020.
- Insurance premiums include a 6.5% increase for health insurance coverage and 2% increase for dental insurance coverage. The Village pays 88% of monthly premium, 0% of deductible, and 100% of office visit, specialty care and emergency/urgent care co-pays.



2020 Budget Significant Impacts (continued)

- 2.30% increase for North Shore Fire Department operating and capital budgets, and \$79,125 for the North Shore Fire Department capital improvement plan.
- Significant capital purchases over \$10,000 included in the 2020 budget that are levy funded include: Computer Replacements (\$15,600), Windows 10 Upgrade (\$19,540), Library Basement Wall Foundation Repair (\$20,000), Library Fire Suppression Dry System (\$30,000), Energy Efficient Windows at Village Hall (\$35,000), Fire Station Attic Insulation (\$15,000), and Cahill Park Ice Rink Capital Contribution (\$74,950).
- Capital Projects budgeted for Village and Utility infrastructure improvements during 2020 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 - 2020	\$ 125,000	\$ 125,000	\$ -	\$ -	\$ -
Pavement Maintenance - 2012	2,000,000	2,000,000	-	-	-
HSIP Safety Improvements - 2001	241,500	241,500	-	-	-
Water System Improvements - 2007	400,000	-	400,000	-	-
Sanitary System Improvements - 2006	400,000	-	-	400,000	-
Private Property Inflow & Infiltration - 2013	200,000	-	-	200,000	-
Stormwater System Improvements - 2005	100,000	-	-	-	100,000
Total Projects	\$ 3,466,500	\$ 2,366,500	\$ 400,000	\$ 600,000	\$ 100,000

- On an annual basis, management reviews the distribution of employee wages and benefits, as well as Village expenses, to the utility funds. As in previous years, 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 expected project demands.

LETTER OF TRANSMITTAL



Similar to previous budgets, the 2020 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 2020 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 2020 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
Tara Serebin	Village Trustee
Jay Saunders	Village Trustee
Kevin Buckley	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

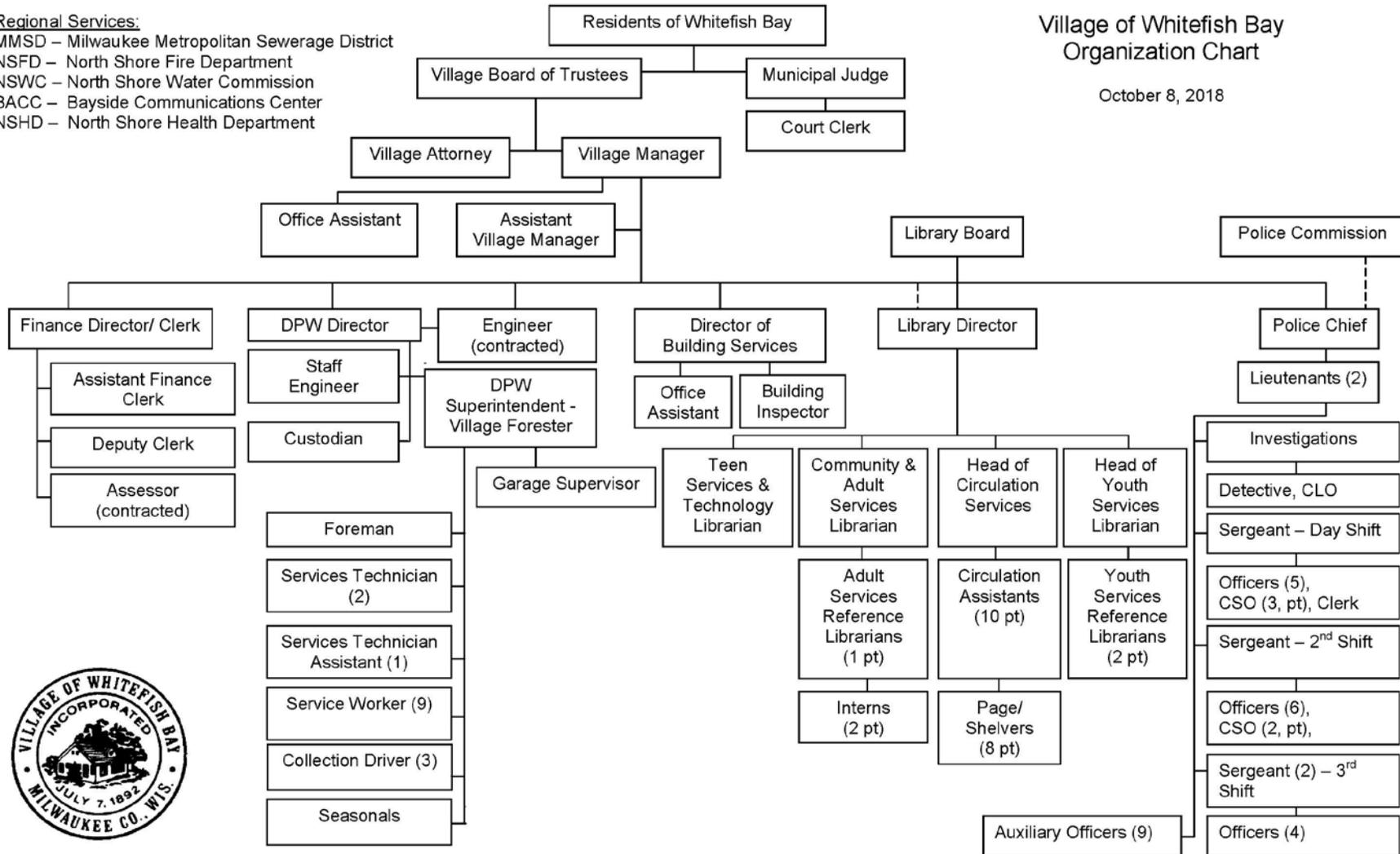


Regional Services:

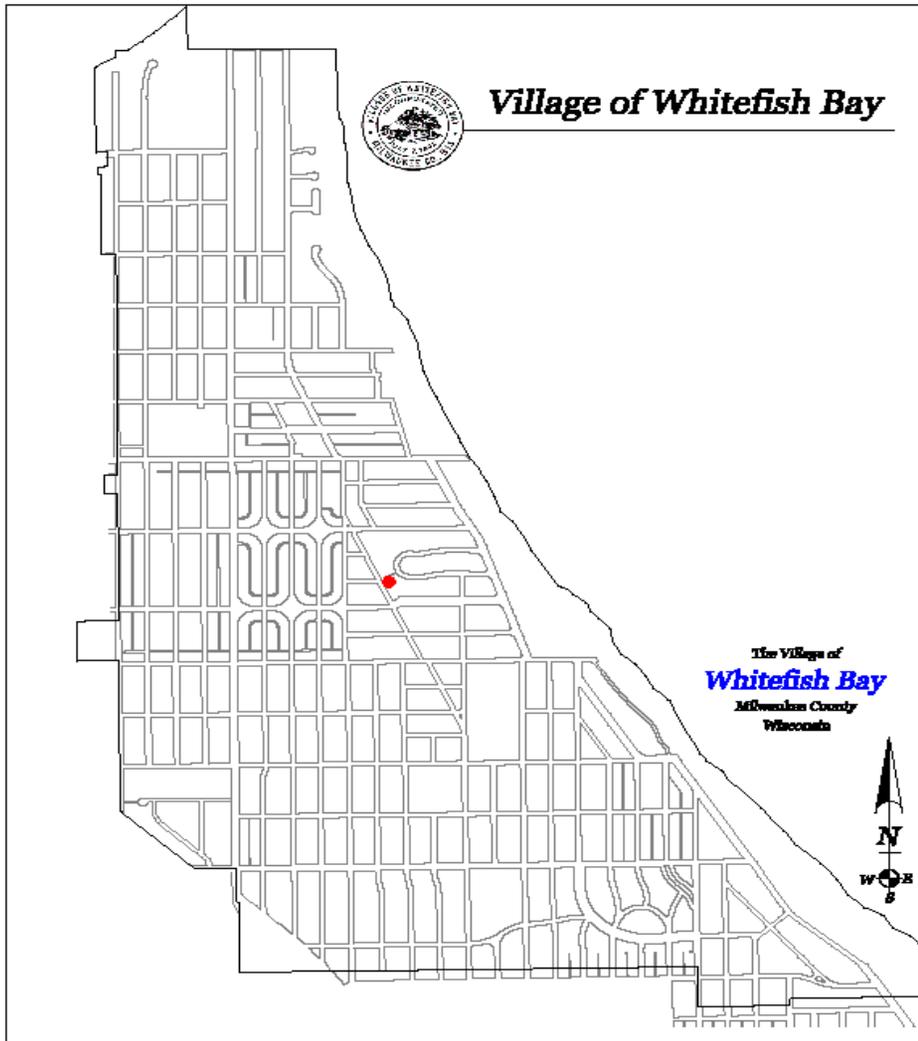
- MMSD – Milwaukee Metropolitan Sewerage District
- NSFD – North Shore Fire Department
- NSWC – North Shore Water Commission
- BACC – Bayside Communications Center
- NSHD – North Shore Health Department

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: 14,050

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



2019 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

Enhancements to Roadway and Pedestrian Safety

2019 saw important Village wide enhancements to roadway and pedestrian safety. In August, the Village completed a mill-and-overlay of the entirety of Lake Drive within Village limits in just twenty working days. This \$1.05 million dollar project created a smooth and safe driving lane, repaired the degraded curb/parking lane, and improved the visibility of pedestrian crosswalks. In summer and fall, the traffic signals at Bay Ridge Ave/Silver Spring Drive and Santa Monica Blvd/Silver Spring Drive were replaced to improve the long term safety of Silver Spring Drive for drivers and pedestrians. This project was funded through the DOT Highway Safety Improvement Program (HSIP), which the Village was able to obtain 90% federal funding. Lastly, the Village completed a crosswalk marking project to increase the visibility and safety of a number of intersections throughout the Village.



Lake Drive Mill and Overlay



Bay Ridge Ave Street Light Replacement



Crosswalk Marking Project

Before Repainting

After Repainting

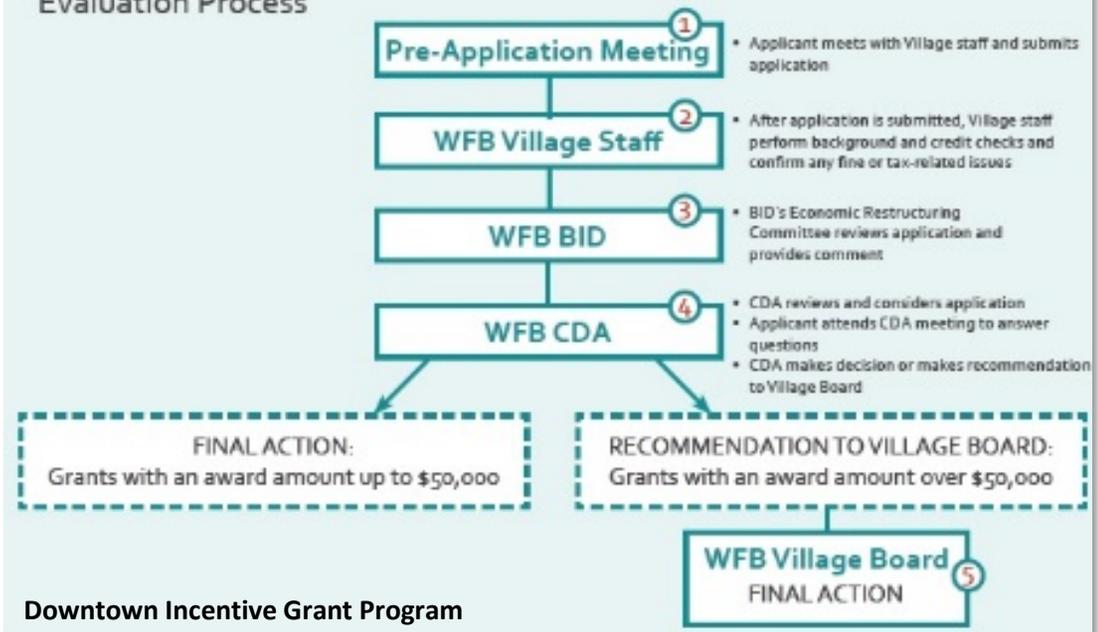
2

Village Wide Improvements

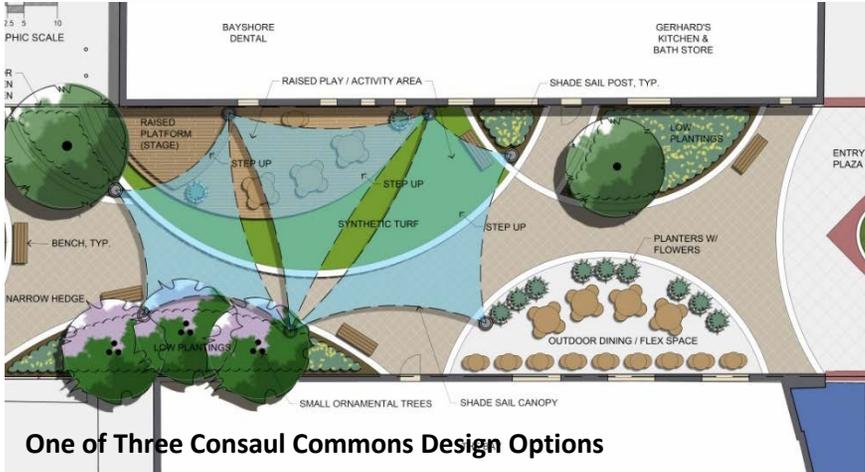
In 2019 the Village completed a number of important planning initiatives and projects for the benefit of residents and visitors. The Comprehensive Plan Update was adopted in late 2019 and provides a vision, goals, and recommended priority actions for the Village and its community partners. This past year also saw the installation of POM ParkTel 2.0 parking meters on Silver Spring Drive that accept coins, all major credit cards, and app payments for customer convenience. The multi-year Municipal Code codification project was also completed in 2019. This project created an online, up-to-date, and accurate version of the Code for access by employees, residents, and visitors. Lastly, the Downtown Incentive Grant Program saw three grants (as of September 2019) totaling \$273,700 awarded to Silver Spring Drive Business for significant district improvements.



Evaluation Process



Downtown Incentive Grant Program



3

Community Events

In 2019 the Village hosted 25 special events for residents to enjoy and to show visitors what being in Whitefish Bay is all about. This year featured the first Whitefish Bay Art Festival hosted by the Merchants of Whitefish Bay. The festival was free and open to the public and showcased the work of over 100 juried artists in a variety of mediums. It's estimated that over 5,000 people attended the festival to experience the vibrancy of Whitefish Bay and Silver Spring Drive. Additionally, annual events such as the Sounds of Summer, the Great Pumpkin Festival, the Holiday Stroll, a revitalized Bay Day Event, and festivities and fireworks at the 4th of July celebration continued to be extremely popular events Village-wide. 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 71 block parties (and counting)!

Great Pumpkin Festival



4th of July Celebration



Sounds of Summer



Bay Day 2019



Whitefish Bay Art Festival



Holiday Stroll



Infrastructure

4

The Department of Public Works (DPW) is an integral and visible part of Village operations. In addition, to the street and pedestrian improvements noted above, DPW focused on a wide variety of projects throughout the Village. In 2019, the DPW Building Solar project was one of the department's highlights. The Solar project was funded through a combination of Village funds and a Focus on Energy RECIP grant. Over the 25 year lifespan of the project, the Village will save over \$620,000. The Solar project emphasizes the department's forward thinking philosophy regarding the improvement and maintenance of public assets. 2019 was also year three of the Private Property Infiltration (PPII) and Inflow Program which involved conducting 37 sanitary sewer lateral linings, televising sanitary sewer laterals, and eliminating stormwater connections to sanitary sewers at no direct cost to Village residents. 2019 also included the Day Avenue water main project, an alley full reconstruction project, the replacement of approximately 13,000 square feet of sidewalk, and finalization of the Circle Drive Streetlight replacement project. Check out several photo highlights below:



5

Welcome to Whitefish Bay

A number of new businesses opened their doors in 2019. The Village was excited to welcome a mix of retail, service, and professional establishments including:

- Arthur Murray Dance Studio
- Citrine and Sage
- Milan Laser Hair Removal
- Beyond Full Spectrum



Beyond
FULL SPECTRUM

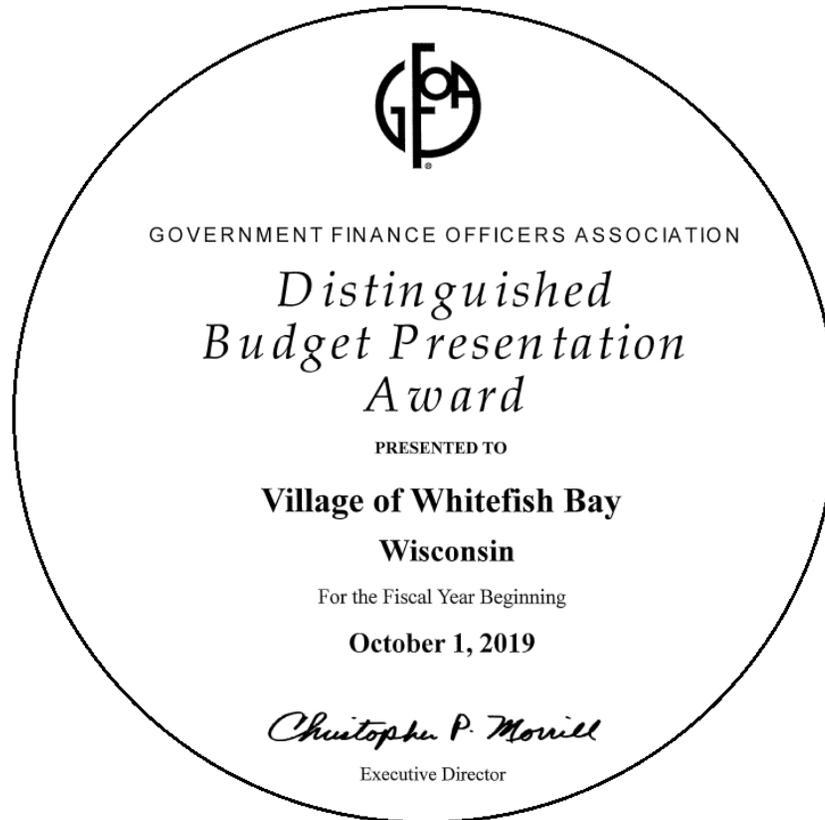
MILAN
Laser Hair Removal[®]



HONORS AND AWARDS



The Village received the Government Finance Officers Association Distinguished Budget Award for 2019.



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 2020 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

BUDGET PROCESS



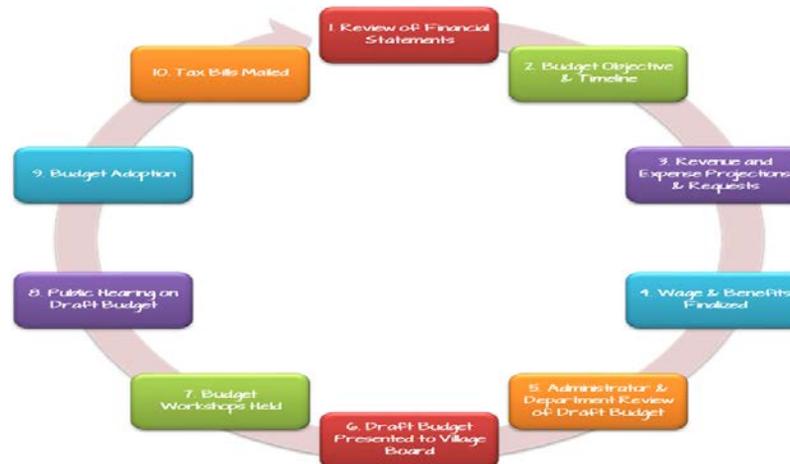
The budget process begins each year after the completion of the prior year’s financial statement audit, typically in June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which begins with a 0% departmental budget increase outside of any planned projects in the upcoming year. Any variances must have a description of item and justification for cost. In mid-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. Typically 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.





2020 BUDGET SCHEDULE

Date	Step
June 4	Initial Meeting and Budget Templates Distributed to Departments
July 31	Draft Department Budgets due to Assistant Village Manager by 8AM
August 28-30	Village Manager and Departmental review of Budget requests
September 25-27	Finance Director and Village Manager review of Budget requests
October 2-4	Village Manager and Finance Director finalize Budget requests
October 14-18	Printing and Preparation of Village Manager's Recommended Budget
October 21	Village Manager Overview of Budget with Board
October 23	Public Hearing Notice due to Newspaper
October 25	Distribution of Village Manager's Recommended Budget to Village Board
October 31	Publication of Public Hearing Notice for 2020 Budget
November 4	Village Board Detailed Budget Review Workshop
November 18	Public Hearing on the 2020 Budget
November 18	Village Board adoption of the 2020 Budget

INSTRUMENT OF ADOPTION



STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 3062

WHEREAS, the Village Board did on November 18, 2019 hold a public hearing on the proposed budgets for the Village of Whitefish Bay for the calendar year 2020.

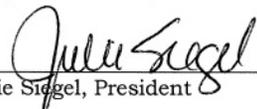
NOW, THEREFORE, BE IT RESOLVED by the Village Board that the Village of Whitefish Bay adopt the following individual fund budgets in the amounts indicated for the calendar year 2020:

Fund	Amount
General Fund	\$ 10,872,194
Library Fund	\$ 823,008
Debt Service Fund	\$ 3,736,853
Capital Fund	\$ 382,912
Special Assessment - Capital Projects Fund	\$ 120,110
Borrowed Money - Capital Projects Fund	\$ 2,366,500
TID No. 1 Fund	\$ 650,841
TID No. 2 Fund	\$ 335,801

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 2019 and to be collected in and during the taxpaying period of 2019-2020 the sum of Eleven Million Five Hundred Fifty One Thousand Four Hundred and Eight Dollars (\$11,551,408) 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 18, 2019 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2019 tax roll of said Village.

PASSED AND ADOPTED this 18th day of November, 2019.


Julie Sigel, President

Countersigned:


Jennifer R. Amerell, Village Clerk

INSTRUMENT OF ADOPTION



STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 3063

WHEREAS, the Village Board did on November 18, 2019, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Whitefish Bay for the calendar year 2020.

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 2020:

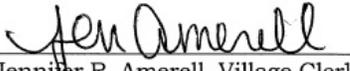
<u>Fund</u>	<u>Amount</u>
Water Utility	\$ 2,268,895
Sewer Utility	\$ 2,743,633
Stormwater Utility	\$ 816,554

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 2020, 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 18th day of November, 2019.


Julie Siegel, President

Countersigned:


Jennifer R. Amerell, Village Clerk

NOTICE OF PUBLIC HEARING



VILLAGE OF WHITEFISH BAY NOTICE OF PUBLIC HEARING PROPOSED 2020 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 18, 2019 at 6:00 p.m. in the Board Room of the Whitefish Bay, 5300 N. Marlborough Drive, to consider the proposed 2020 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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	\$ 8,071,114	\$ 8,064,279	\$ 8,310,465	\$ 8,021,193	\$ 8,315,958	\$ 8,303,895	-0.08%
Intergovernmental Revenue	1,150,132	1,220,768	1,173,967	729,239	1,101,615	1,141,157	-2.79%
Licenses and Permits	491,302	503,936	471,600	408,461	509,589	489,100	3.71%
Fines, Forfeitures and Penalties	297,665	300,802	311,850	191,109	291,050	311,850	0.00%
Public Charges for Services	14,097	120,469	109,500	87,470	113,750	111,500	1.83%
Miscellaneous Revenues	520,526	567,211	505,005	358,465	608,005	504,692	-0.06%
Other Financing Sources	45,256	694	10,000	11,153	11,153	10,000	0.00%
Total Revenues	<u>10,590,092</u>	<u>10,778,159</u>	<u>10,892,387</u>	<u>9,807,090</u>	<u>10,951,120</u>	<u>10,872,194</u>	-0.19%
Expenditures:							
General Government	1,790,538	1,512,174	1,865,946	1,198,936	1,641,834	1,659,047	-11.09%
Public Safety	5,660,149	5,859,857	6,029,954	4,949,742	5,947,748	6,225,780	3.25%
Public Works	2,450,221	2,865,645	2,796,006	1,865,622	2,788,436	2,778,082	-0.64%
Health	187,060	191,082	200,481	148,497	198,264	209,285	4.39%
Total Expenditures	<u>10,087,968</u>	<u>10,428,758</u>	<u>10,892,387</u>	<u>8,162,797</u>	<u>10,576,283</u>	<u>10,872,194</u>	-0.19%
Change in Fund Balance	502,124	349,401	-	1,644,293	374,837	-	
Beginning Fund Balance	6,261,976	6,764,100	7,187,865		7,187,865	7,562,702	
Transfer from/(to) other funds	-	74,364	-		-	-	
Less: Fund Balance Applied	-	-	-		-	-	
Ending Fund Balance	<u>\$ 6,764,100</u>	<u>\$ 7,187,865</u>	<u>\$ 7,187,865</u>		<u>\$ 7,562,702</u>	<u>\$ 7,562,702</u>	

**VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2020 BUDGET**

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	\$ 10,872,194	\$ 823,008	\$ 3,736,853	\$ 382,912	\$ 40,150	\$ 55,000
Total Expenditures	<u>10,872,194</u>	<u>823,008</u>	<u>3,736,853</u>	<u>382,912</u>	<u>120,110</u>	<u>2,366,500</u>
Change in Equity	-	-	-	-	(79,960)	(2,311,500)
Beginning Equity Balance	<u>7,562,702</u>	<u>32,282</u>	<u>2,654,142</u>	<u>305,802</u>	<u>1,139,770</u>	<u>3,705,700</u>
Less: Surplus Applied	-	(3,139)	(355,000)	-	-	-
Ending Equity Balance	<u>\$ 7,562,702</u>	<u>\$ 29,143</u>	<u>\$ 2,299,142</u>	<u>\$ 305,802</u>	<u>\$ 1,059,810</u>	<u>\$ 1,394,200</u>

Funds	Proprietary Funds					Total All Funds
	TID No. 1 Fund	TID No. 2 Fund	Water Utility	Sewer Utility	Stormwater Utility	
Total Revenues	\$ 579,286	\$ 356,975	\$ 2,458,975	\$ 2,743,633	\$ 816,554	22,865,540
Total Expenditures	<u>650,841</u>	<u>335,801</u>	<u>2,268,895</u>	<u>2,743,633</u>	<u>816,554</u>	<u>25,117,301</u>
Change in Equity	(71,555)	21,174	190,080	-	-	(2,251,761)
Beginning Equity Balance	<u>1,508,653</u>	<u>28,900</u>	<u>7,930,238</u>	<u>8,389,655</u>	<u>4,342,998</u>	<u>37,600,843</u>
Less: Fund Balance Applied	-	-	-	(109,517)	(187,054)	(654,710)
Ending Equity Balance	<u>\$ 1,437,098</u>	<u>\$ 50,074</u>	<u>\$ 8,120,318</u>	<u>\$ 8,280,138</u>	<u>\$ 4,155,944</u>	<u>\$ 34,694,372</u>

Property Tax Summary by Fund					
Fund	2017 Actual	2018 Actual	2019 Budget	2020 Budget	Budget % Change
General Fund	\$ 7,722,180	\$ 7,723,748	\$ 7,979,250	\$ 7,972,045	-0.09%
Library Fund	680,011	680,022	677,299	710,581	4.91%
Debt Service Fund	2,340,084	2,331,921	2,488,608	2,485,870	-0.11%
Capital Fund	<u>208,716</u>	<u>331,605</u>	<u>255,102</u>	<u>382,912</u>	50.10%
Total Tax Levy	<u>\$ 10,950,991</u>	<u>\$ 11,067,296</u>	<u>\$ 11,400,259</u>	<u>\$ 11,551,408</u>	1.33%
Municipal Property Tax Rate	<u>\$ 5.37</u>	<u>\$ 5.42</u>	<u>\$ 5.55</u>	<u>\$ 4.85</u>	

Dated this 11th day of October, 2019

Jen Amerell
Finance Director / Clerk

Levy Funds

Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	\$ 7,722,180	\$ 7,723,748	\$ 7,979,250	\$ 7,979,250	\$ 7,979,250	\$ 7,972,045	-0.09%
Library Fund	680,011	680,022	677,299	677,299	677,299	710,581	4.91%
Debt Service Fund	2,340,084	2,331,921	2,488,608	2,488,608	2,488,608	2,485,870	-0.11%
Capital Fund	208,716	331,605	255,102	255,102	255,102	382,912	50.10%
Total Property Tax Revenue	10,950,991	11,067,296	11,400,259	11,400,259	11,400,259	11,551,408	1.33%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	348,934	340,531	331,215	41,943	336,708	331,850	0.19%
Intergovernmental Revenue	1,551,261	1,630,856	1,586,598	1,128,033	1,514,627	1,569,328	-1.09%
Licenses & Permits	491,302	503,936	471,600	408,461	509,589	489,100	3.71%
Fines, Fees, & Penalties	336,698	334,823	348,850	216,069	325,350	344,150	-1.35%
Public Charges for Services	29,948	135,596	124,000	98,124	128,650	126,000	1.61%
Miscellaneous Revenues	521,527	568,113	506,505	360,080	610,005	506,192	-0.06%
Other Financing Sources	6,285,607	3,242,776	587,004	103,950	625,954	896,939	52.80%
Total Non-Property Tax Revenue	9,565,277	6,756,631	3,955,772	2,356,660	4,050,883	4,263,559	7.78%
Total Revenue	\$ 20,516,268	\$ 17,823,927	\$ 15,356,031	\$ 13,756,919	\$ 15,451,142	\$ 15,814,967	2.99%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
General Government	\$ 1,534,493	\$ 1,450,352	\$ 1,680,714	\$ 1,198,936	\$ 1,630,834	\$ 1,638,047	-2.54%
Public Safety	5,660,149	5,859,857	6,029,954	4,949,742	5,947,748	6,225,780	3.25%
Public Works	2,450,221	2,865,645	2,796,006	1,865,622	2,788,436	2,778,082	-0.64%
Health Department	187,060	191,082	200,481	148,497	198,264	209,285	4.39%
Contingency & Transfers	256,045	61,822	185,232	-	11,000	21,000	-88.66%
Capital Fund	303,043	754,112	255,102	234,611	263,597	382,912	50.10%
Total General & Capital Fund Expenditures	10,391,011	11,182,870	11,147,489	8,397,408	10,839,880	11,255,106	0.97%
Library Fund	780,230	784,591	790,494	617,020	801,618	823,008	4.11%
Debt Service Fund	8,900,237	3,333,104	3,418,048	3,494,962	3,516,604	3,736,853	9.33%
Total Expenditures	\$ 20,071,478	\$ 15,300,565	\$ 15,356,031	\$ 12,509,390	\$ 15,158,101	\$ 15,814,967	2.99%
Municipal Property Tax Rates	\$ 5.42	\$ 5.43	\$ 5.55			\$ 4.85	-12.60%

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EXECUTIVE SUMMARY

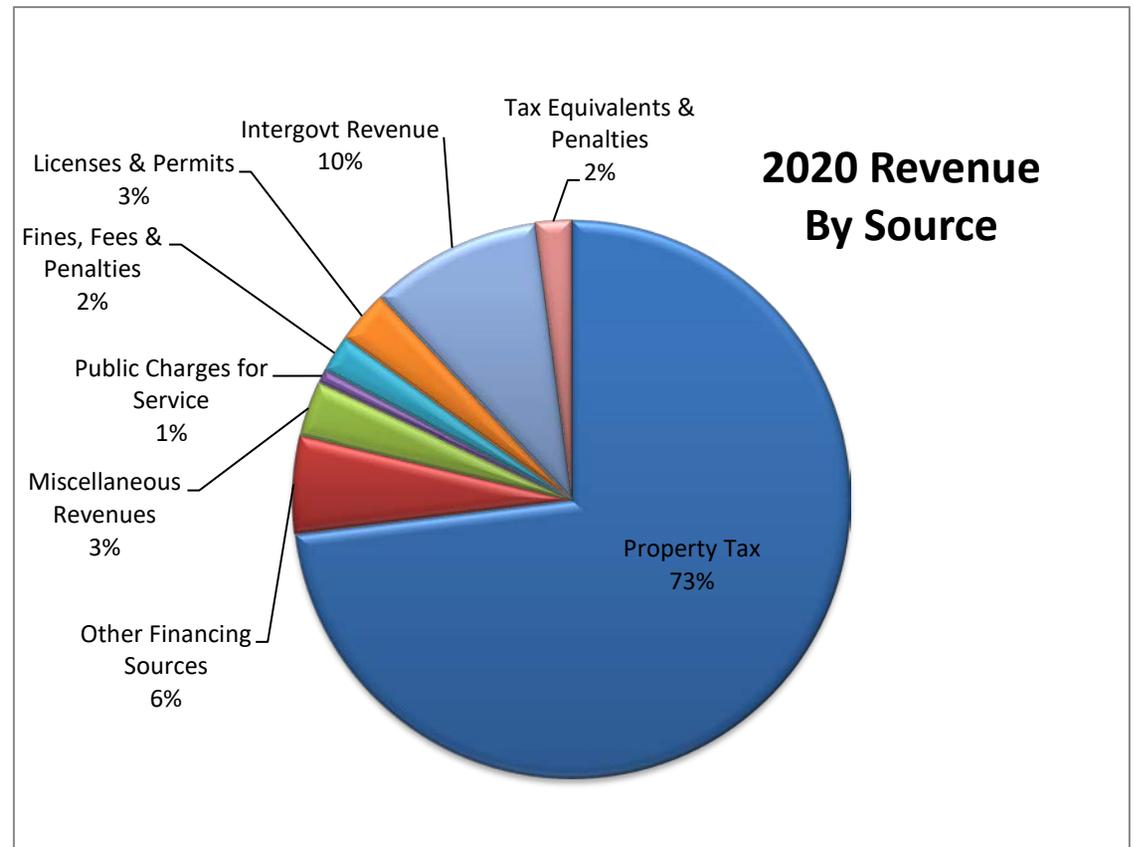


Revenue Overview

The 2020 budgeted revenues total \$15,814,967 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, 73%, of the Village's revenue.

The other 27% of the Village's revenue sources are comprised of non-property tax sources.

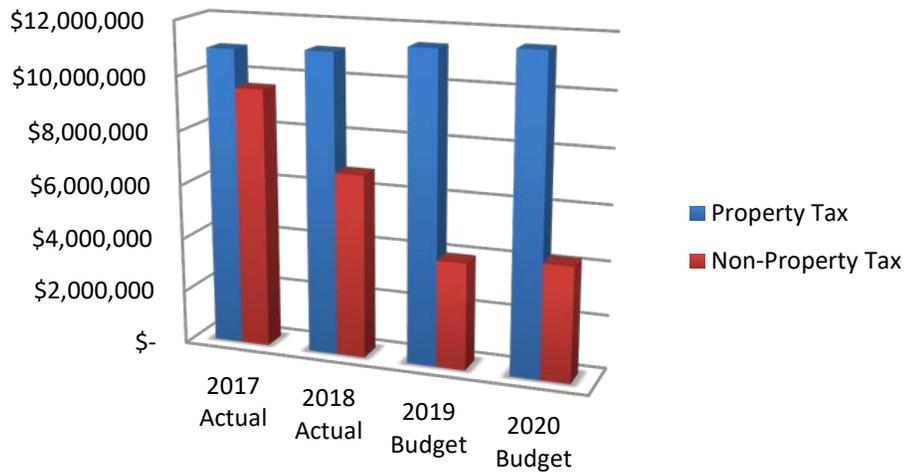
- Other financing sources include, transfers between funds and sale of Village assets. This makes up 6% of the 2020 revenues;
- Miscellaneous Revenues, which comprise of 3% of revenue, includes cable TV franchise fees, lease payments, building rent, etc.
- Public Charges for Services, includes copies, Library room rental and special pick-ups. This accounts for 1% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations, Library fines, and municipal court costs. This comprises 2% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, special event permits, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue, Transportation Aids, and grants. This makes up 10% of 2020 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



EXECUTIVE SUMMARY



Total Revenue 2017-2020



Looking at the past three years, overall revenues have remained constant. The peak in 2017 and 2018 was due to refinancing of debt. The 2020 total budgeted revenues experienced;

- 22.91% decrease compared to 2017 actual;
- 25.14% decrease as compared to 2018 actual;
- 2.99% increase as compared to 2019 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.

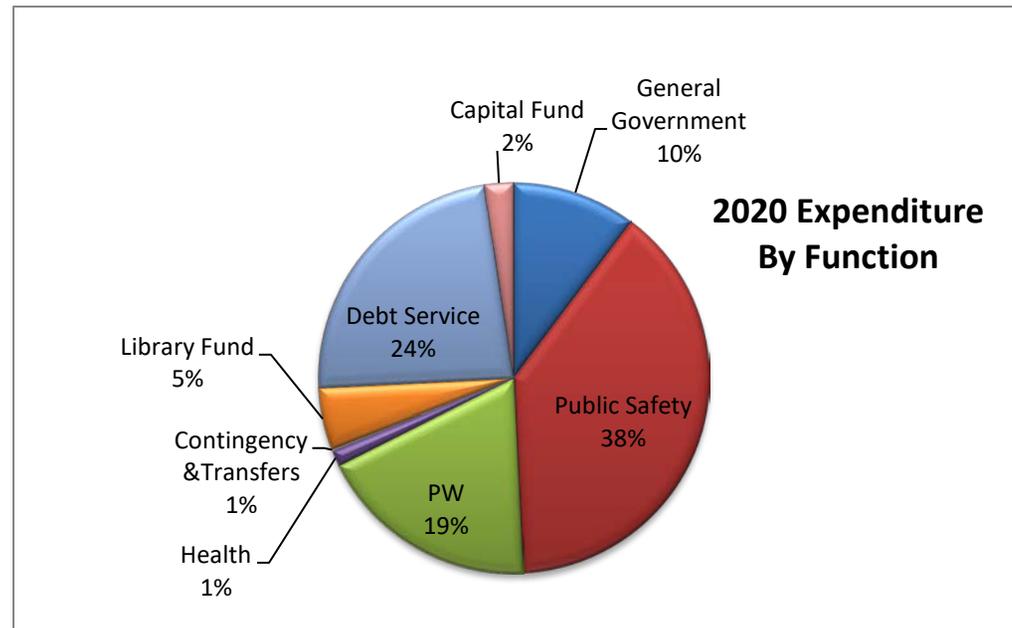
EXECUTIVE SUMMARY



Expenditure Overview

The 2020 budgeted expenditures total \$15,814,967 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 38% of the total Village expenditures.
- General Government, which accounts for 10% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Fund includes capital purchases over \$10,000, is 2% of the 2020 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 24% 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 2020 budgeted expenditures.



EXECUTIVE SUMMARY



Broken down by fund, the Village's annual expenditures are shown in a comparison from 2017 – 2020.

An annual comparison shows the 2020 General Fund expenditures;

- Increased 7.77% as compared to 2017 Actual;
- Increased 4.25% as compared to 2018 Actual;
- Decreased .19% as compared to 2019 Budget.

2020 Library Fund expenditures:

- Increased 5.48% as compared to 2017 Actual;
- Increased 4.90% as compared to 2018 Actual;
- Increased 4.11% as compared to 2019 Budget.

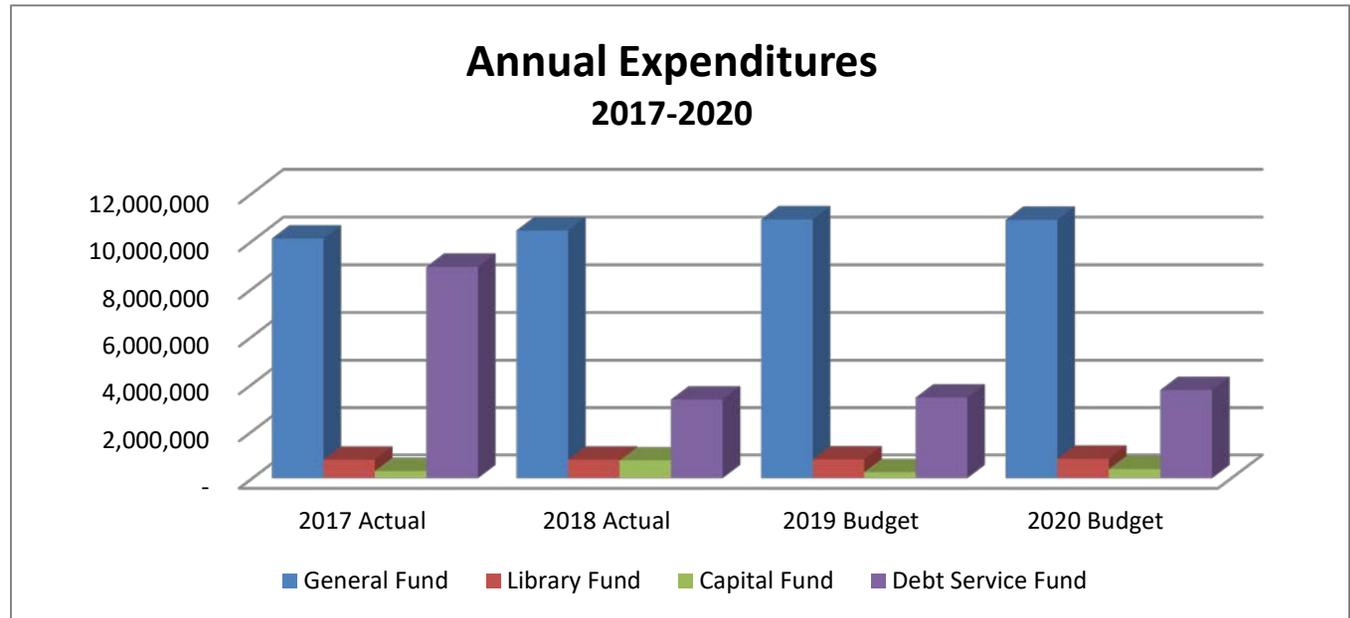
2020 Capital Fund expenditures;

- Increased 26.36% as compared to 2017 Actual;
- Decreased 49.22% as compared to 2018 Actual;
- Increased 50.10% as compared to 2019 Budget.

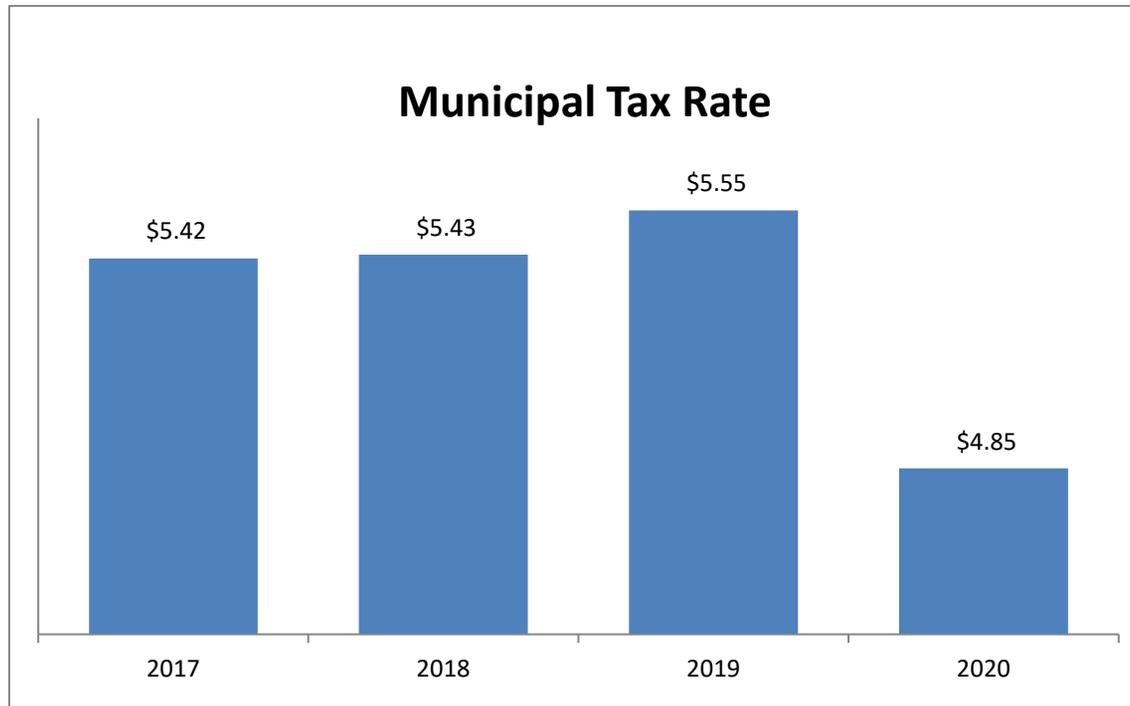
2020 Debt Service Fund expenditures;

- Decreased 58.01% as compared to 2017 Actual;
- Increased 12.11% as compared to 2018 Actual;
- Increased 9.33% as compared to 2019 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 2020 Municipal Tax Rate is \$4.85 per \$1,000 of assessed value. The average assessed value for a home in the Village is \$400,000. There was a Village-wide reassessment in 2019, increasing the overall assessed value of the Village by 16.83%. With an increase in overall assessed value, assuming no other changes, one can expect the same home valued at \$400,000 in 2019 to now be valued at \$467,320. The change in tax rate and assessed value results in the municipal taxes on this home to increase by \$47.00 from \$2,220 to \$2,267, or 2.12%.

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	\$ 100,000	\$ 1,750,000
Sidewalk Rehabilitation	\$ 125,000	\$ 500,000
Mill and Overlay	\$ 750,000	\$ 3,750,000
Roadway and Alley Reconstruction	\$ 1,775,000	\$ 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	\$ 400,000	\$ 1,250,000
Sewer Utility Fund	<u>\$ 600,000</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

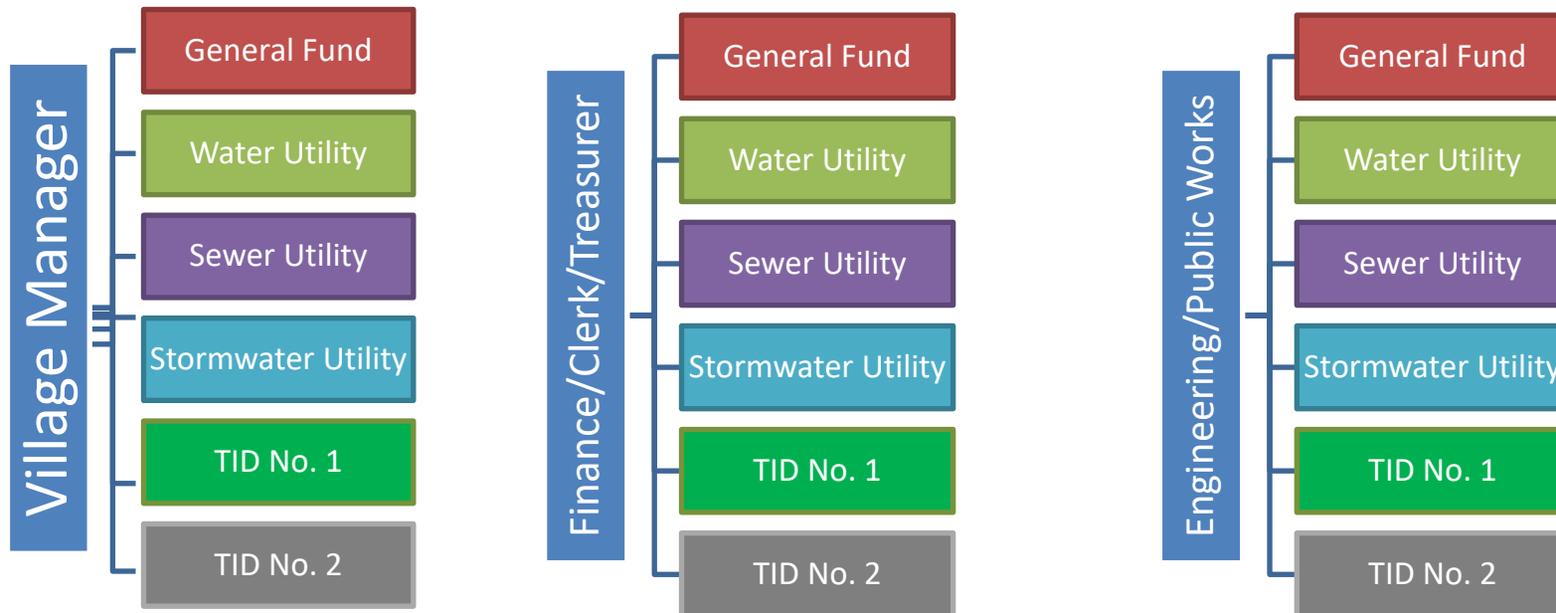
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

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. Police, Inspections, and Health are fully funded through the general fund. The Library is a stand-alone fund. 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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Property Tax Revenue:							
General Fund	\$ 7,722,180	\$ 7,723,748	\$ 7,979,250	\$ 7,979,250	\$ 7,979,250	\$ 7,972,045	-0.09%
Total Property Tax Revenue	<u>7,722,180</u>	<u>7,723,748</u>	<u>7,979,250</u>	<u>7,979,250</u>	<u>7,979,250</u>	<u>7,972,045</u>	-0.09%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	348,934	340,531	331,215	41,943	336,708	331,850	0.19%
Intergovernmental Revenue	1,150,132	1,220,768	1,173,967	729,239	1,101,615	1,141,157	-2.79%
Licenses & Permits	491,302	503,936	471,600	408,461	509,589	489,100	3.71%
Fines, Fees, & Penalties	297,665	300,802	311,850	191,109	291,050	311,850	0.00%
Public Charges for Services	14,097	120,469	109,500	87,470	113,750	111,500	1.83%
Miscellaneous Revenues	520,526	567,211	505,005	358,465	608,005	504,692	-0.06%
Other Financing Sources	45,256	694	10,000	11,153	11,153	10,000	0.00%
Total Non-Property Tax Revenue:	<u>2,867,912</u>	<u>3,054,411</u>	<u>2,913,137</u>	<u>1,827,840</u>	<u>2,971,870</u>	<u>2,900,149</u>	-0.45%
Total Revenue	<u>\$ 10,590,092</u>	<u>\$ 10,778,159</u>	<u>\$ 10,892,387</u>	<u>\$ 9,807,090</u>	<u>\$ 10,951,120</u>	<u>\$ 10,872,194</u>	-0.19%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Village Board	\$ 28,491	\$ 30,486	\$ 33,680	\$ 26,801	\$ 33,680	\$ 33,108	8.60%
Village Manager	166,572	174,369	226,408	157,554	210,265	216,795	24.33%
Finance Director/Clerk	184,475	156,881	183,733	138,236	181,860	196,044	24.96%
Elections	12,016	28,203	14,000	10,577	10,577	45,538	61.47%
Village Hall	100,551	63,898	98,000	51,159	80,857	87,500	36.94%
Facilities Management	245,146	159,114	171,584	116,027	170,303	177,228	11.38%
Assessor	57,617	45,120	49,600	33,485	49,600	49,600	9.93%
Court	147,504	139,164	156,994	108,204	152,167	152,344	9.47%
Legal	105,542	104,377	92,500	78,966	103,638	90,000	-13.77%
Public Safety Commission	2,457,111	2,534,667	2,579,551	2,479,168	2,579,551	2,632,070	3.84%
Police Department	3,203,038	3,325,190	3,450,403	2,470,574	3,368,197	3,593,710	8.08%
Health Department	187,060	191,082	200,481	148,497	198,264	209,285	9.53%
Public Works/Engineering	2,450,221	2,865,645	2,796,006	1,865,622	2,788,436	2,778,082	-3.06%
Inspection	272,985	288,662	306,756	227,108	301,824	315,925	9.44%
Contingency & Transfers	256,045	61,822	185,232	-	11,000	21,000	-66.03%
Insurance	112,674	160,905	160,310	145,953	147,700	165,398	2.79%
Technology & Contracted Services	100,920	99,173	187,149	104,866	188,364	108,567	9.47%
Total General Fund Expenditures	\$ 10,087,968	\$ 10,428,758	\$ 10,892,387	\$ 8,162,797	\$ 10,576,283	\$ 10,872,194	4.25%
Beginning Fund Balance	\$ 6,261,976	\$ 6,764,100	\$ 7,187,865		\$ 7,187,865	\$ 7,562,702	
Annual Income / (Loss)	502,124	349,401	-		374,837	-	
Transfer from / (to) other funds	-	74,364	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	\$ 6,764,100	\$ 7,187,865	\$ 7,187,865		\$ 7,562,702	\$ 7,562,702	

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General Fund

Detailed Revenues

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Taxes & Special Assessments								
41100	General Property Taxes	\$ 7,722,180	\$ 7,723,748	\$ 7,979,250	\$ 7,979,250	\$ 7,979,250	\$ 7,972,045	-0.09%
41310	Water Utility Tax Equivalent	294,215	293,850	294,215	-	294,215	293,850	-0.12%
41311	Parking Utility Tax Equivalent	12,753	12,480	-	-	-	-	0.00%
41800	Delinquent Penalties/Interest	33,671	25,342	30,000	34,493	34,493	30,000	0.00%
42003	Special Assessment Letters	8,295	8,859	7,000	7,450	8,000	8,000	14.29%
Total Taxes & Special Assessment Letters		<u>8,071,114</u>	<u>8,064,279</u>	<u>8,310,465</u>	<u>8,021,193</u>	<u>8,315,958</u>	<u>8,303,895</u>	-0.08%
Intergovernmental Revenue								
43410	State Shared Revenue	209,917	198,026	179,904	30,235	179,904	189,508	5.34%
43430	Personal Property & Tax Exempt Computer Aid	960	974	974	2,248	15,758	2,248	130.80%
43521	Law Enforcement Improvement Grants	16,524	23,379	19,200	15,583	19,000	19,200	0.00%
43531	State Transportation Aid	853,982	909,667	909,667	617,339	823,119	865,867	-4.81%
43545	Recycling Grants	63,749	63,722	63,722	63,834	63,834	63,834	0.18%
43792	Misc. Grants	5,000	25,000	500	-	-	500	0.00%
Total Intergovernmental Revenue		<u>1,150,132</u>	<u>1,220,768</u>	<u>1,173,967</u>	<u>729,239</u>	<u>1,101,615</u>	<u>1,141,157</u>	-2.79%
Licenses & Permits								
44101	Animal Licenses	3,011	4,834	3,500	3,954	5,954	5,500	57.14%
44106	Beverage/Bartender	7,005	7,408	6,500	7,185	7,185	7,000	7.69%
44108	Misc. Licenses	-	50	100	50	50	100	0.00%
Total Licenses		<u>10,016</u>	<u>12,292</u>	<u>10,100</u>	<u>11,189</u>	<u>13,189</u>	<u>12,600</u>	24.75%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Licenses & Permits (cont.)								
44300	Building/Business Permits	\$ 362,958	\$ 375,995	\$ 350,000	\$ 297,118	\$ 375,000	\$ 365,000	4.29%
44304	Dumpster/POD	16,740	17,025	10,000	18,570	20,000	15,000	50.00%
44305	Special Events	6,156	6,339	5,500	4,671	5,400	5,500	0.00%
44307	Overnight Parking	60,087	68,812	60,000	55,443	70,000	65,000	8.33%
44308	Board of Appeals	7,000	7,035	6,000	5,750	6,000	6,000	0.00%
44309	Misc. Permits	28,345	16,438	30,000	15,720	20,000	20,000	-33.33%
	Total Permits	<u>481,286</u>	<u>491,644</u>	<u>461,500</u>	<u>397,272</u>	<u>496,400</u>	<u>476,500</u>	3.25%
Total Licenses & Permits		<u>491,302</u>	<u>503,936</u>	<u>471,600</u>	<u>408,461</u>	<u>509,589</u>	<u>489,100</u>	3.71%
Fines, Fees, and Penalties								
45100	Court Costs	41,414	39,055	45,000	32,014	45,000	45,000	0.00%
45101	Court Fines/Ordinance Violations	68,500	88,588	85,000	60,767	80,000	85,000	0.00%
45102	Restitution/Damage	-	60	500	-	100	500	0.00%
45103	Parking Citations	175,158	167,003	175,000	94,809	160,000	175,000	0.00%
45105	False Alarm Fees	5,400	4,200	4,500	3,000	4,500	4,500	0.00%
45107	Police - Misc.	630	1,696	1,200	219	1,200	1,200	0.00%
45211	Returned Check Fee	100	200	150	300	150	150	0.00%
45223	Damage Reimbursements	6,463	-	500	-	100	500	0.00%
Total Fines, Fees and Penalties		<u>297,665</u>	<u>300,802</u>	<u>311,850</u>	<u>191,109</u>	<u>291,050</u>	<u>311,850</u>	0.00%
Public Charges for Services								
45108	Open Records Requests	1,373	1,563	1,500	1,414	1,500	1,500	0.00%
46420	Garbage & Recycling Special Pickups	12,724	38,980	13,000	16,969	17,250	15,000	15.38%
46750	TIF Administration	-	75,000	25,000	25,000	25,000	25,000	0.00%
46821	Parking Meters	-	4,926	70,000	44,087	70,000	70,000	0.00%
Total Public Charges for Services		<u>14,097</u>	<u>120,469</u>	<u>109,500</u>	<u>87,470</u>	<u>113,750</u>	<u>111,500</u>	1.83%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Miscellaneous Revenue								
48110	Investment Income	73,732	80,187	75,000	137,824	145,000	85,000	13.33%
48200	Lydell Building - Lease Payments	23,512	24,002	24,000	18,329	24,000	24,500	2.08%
48202	Building Rental - NSFD	53,392	65,859	67,505	-	67,505	69,192	2.50%
48203	Cable TV Franchise Fees	201,217	194,447	200,000	94,500	190,000	195,000	-2.50%
48307	Recycling Material Rebate	13,811	4,692	7,500	-	-	-	-100.00% (1)
48309	Scrap, Oil, Paper Sales	811	5,352	2,000	355	500	2,000	0.00%
48440	Services/3rd-party reimbursements	67,435	35,084	42,000	56,165	58,000	42,000	0.00%
48441	Workers' Compensation Refunds	9,610	37,371	2,000	-	-	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	49,643	80,715	60,000	5,000	75,000	60,000	0.00%
48901	Miscellaneous Revenue	<u>12,363</u>	<u>24,502</u>	<u>10,000</u>	<u>31,292</u>	<u>33,000</u>	<u>10,000</u>	0.00%
Total Miscellaneous Revenue		<u>520,526</u>	<u>567,211</u>	<u>505,005</u>	<u>358,465</u>	<u>608,005</u>	<u>504,692</u>	-0.06%
Other Financing Sources								
49400	Sale of Village Equipment	45,256	694	10,000	11,153	11,153	10,000	0.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	0.00%
Total Other Financing Sources		<u>45,256</u>	<u>694</u>	<u>10,000</u>	<u>11,153</u>	<u>11,153</u>	<u>10,000</u>	0.00%
Total General Fund Revenue		<u>\$ 10,590,092</u>	<u>\$ 10,778,159</u>	<u>\$ 10,892,387</u>	<u>\$ 9,807,090</u>	<u>\$ 10,951,120</u>	<u>\$ 10,872,194</u>	-0.19%

Significant Variances Explanation:

- (1) The Village, along with all other WI communities, are currently not receiving a rebate for recyclable materials. Communities are now being charged a cost to dispose of recyclable materials.

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GENERAL FUND: VILLAGE BOARD



Department Description

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

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

Services

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
 Village Board

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Village Board								
51000-105	Board Salaries	\$ 4,200	\$ 4,200	\$ 4,800	\$ 3,150	\$ 4,800	\$ 4,800	0.00%
51000-150	FICA Tax	321	321	367	231	367	367	0.00%
51000-190	Travel/Training/Meetings	272	479	500	220	500	500	0.00%
51000-191	Membership Dues	7,212	7,422	7,888	7,568	7,888	8,066	2.26%
51000-193	Employee Events	113	1,229	2,000	257	2,000	2,000	0.00%
51000-770	Special Events	15,375	16,835	17,375	15,375	17,375	17,375	0.00%
51000-771	Historic Preservation Commission	998	-	750	-	750	-	-100.00%
Total Village Board		<u>28,491</u>	<u>30,486</u>	<u>33,680</u>	<u>26,801</u>	<u>33,680</u>	<u>33,108</u>	-1.70%

2020 Budget

Expenditure Detail - Village Board

01-51000 Village Board

105 - Board Salaries

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

770 - Special Events

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

193 - Employee Recognition

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

190 - Travel/Training/Meetings

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

191 - Membership Dues

Membership to League of WI Municipalities	6,426
Membership to Intergovernmental Cooperation Council	500
Constant Contact	<u>1,140</u>
Total	8,066

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GENERAL FUND: VILLAGE MANAGER



Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: VILLAGE MANAGER



2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 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			
	2017 Budget	2018 Budget	2019 Budget	2020 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	1.00
Total	2.00	2.00	3.00	3.00

Position	Employee FTE - Allocation to Utilities			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Village Manager	50%	50%	70%	70%
Water Utility	10%	15%	10%	10%
Sewer Utility	20%	20%	10%	10%
Stormwater Utility	20%	15%	10%	10%
Assistant Village Manager	70%	70%	70%	70%
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Parking Utility	-	-	-	-
Administrative Assistant	-	-	40%	40%
Water Utility	-	-	20%	20%
Sewer Utility	-	-	20%	20%
Stormwater Utility	-	-	20%	20%

GENERAL FUND: VILLAGE MANAGER



General Fund Expenditures Village Manager

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Village Manager								
52000-100	Salary & Wages	\$ 119,653	\$ 112,494	\$ 146,157	\$ 112,044	\$ 146,157	\$ 150,470	2.95%
52000-102	Administrative Intern	-	-	-	2,184	2,184	5,000	100.00% (1)
52000-150	FICA Tax	8,540	8,328	11,181	8,591	11,348	11,512	2.96%
52000-160	Health/Dental Insurance Premium	4,380	18,921	24,163	18,594	24,163	25,314	4.76%
52000-161	Health Insurance Co-Pay	70	1,450	798	735	850	798	0.00%
52000-170	Retirement Contribution	4,689	7,499	9,573	7,473	9,719	10,157	6.10%
52000-180	Group Life Insurance Premium	35	108	123	100	123	162	31.71%
52000-181	Disability Insurance Premium	-	-	123	-	-	162	31.71%
52000-190	Travel/Training/Meetings	1,916	2,912	3,600	1,408	3,600	3,600	0.00%
52000-191	Membership Dues	495	1,057	1,120	844	1,120	1,120	0.00%
52000-194	Personnel Related Expenses	559	600	1,000	600	1,000	1,000	0.00%
52000-200	Communications Consulting	26,235	21,000	28,570	4,981	10,000	7,500	-73.75% (1)
Total Village Manager		<u>166,572</u>	<u>174,369</u>	<u>226,408</u>	<u>157,554</u>	<u>210,265</u>	<u>216,795</u>	-4.25%

Significant Variances Explanation:

- (1) Included \$5,000 for management intern and reduced communications consulting budget line item due to more Village internal communication.

2020 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.	<u>500</u>
Total	3,600

191 - Professional Dues

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

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GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



Department Description

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

- None

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- 1 covered by family plan
- 1 covered by individual 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			
	2017 Budget	2018 Budget	2019 Budget	2020 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	0.75	0.75	-	-
Total	3.75	3.75	3.00	3.00

Position	Employee FTE - Allocation to Utilities			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Finance Director / Clerk	50%	50%	70%	70%
Water Utility	15%	15%	10%	10%
Sewer Utility	15%	15%	10%	10%
Stormwater Utility	15%	15%	10%	10%
Parking Utility	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%	70%	70%
Water Utility	5%	5%	10%	10%
Sewer Utility	5%	5%	10%	10%
Stormwater Utility	5%	5%	10%	10%
Parking Utility	5%	5%	-	-
Office Assistant	40%	40%	-	-
Water Utility	20%	20%	-	-
Sewer Utility	20%	20%	-	-
Stormwater Utility	20%	20%	-	-

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



General Fund Expenditures Finance/Clerk Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Finance/Clerk								
53000-100	Salary & Wages	\$ 111,261	\$ 106,044	\$ 123,093	\$ 94,941	\$ 124,000	\$ 127,138	3.29%
53000-150	FICA Tax	8,357	8,057	9,418	7,230	9,486	9,727	3.28%
53000-155	Flex Account Admin Fee	1,368	2,754	2,400	2,313	2,600	2,600	8.33%
53000-156	HRA Admin Fee	4,037	-	-	-	-	-	0.00%
53000-160	Health/Dental Insurance Premium	15,448	11,991	13,171	13,858	15,200	21,537	63.52% (2)
53000-161	Health Insurance Co-Pay	921	300	490	260	450	753	53.67% (2)
53000-170	Retirement Contribution	7,547	7,159	8,062	6,329	8,122	8,581	6.44%
53000-180	Group Life Insurance Premium	93	110	137	105	137	154	12.41%
53000-181	Disability Insurance Premium	-	-	137	-	-	154	12.41%
53000-190	Travel/Training/Meetings	2,178	1,133	3,425	1,391	1,700	2,500	-27.01%
53000-191	Professional Dues	868	750	1,050	1,365	1,365	1,050	0.00%
53000-246	Software Support	8,479	9,932	10,350	9,850	9,850	10,350	0.00%
53000-301	Printing/Publishing/Advertising	6,700	8,386	9,000	415	8,500	9,000	0.00%
53000-761	Bank Service Fees	11,700	265	1,000	179	450	2,000	100.00% (1)
53000-762	Investment Service Fees	5,518	-	2,000	-	-	500	-75.00%
Total Finance Director/Clerk		<u>184,475</u>	<u>156,881</u>	<u>183,733</u>	<u>138,236</u>	<u>181,860</u>	<u>196,044</u>	6.70%

Significant Variances Explanation:

- (1) Represents costs to administer on-line parking application, fees include \$5 per meter per month and user access fees. Meter revenue costs expected to offset access fees.
- (2) One participant change from individual coverage to family coverage.

2020 Budget

Expenditure Detail - Finance/Clerk's Office

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings

GFOA and WGFOA (Finance Director)	500
GAAP Updates (Finance Director)	500
Cellphone allowance (Finance Director)	600
WI Municipal Clerks Association (Assistant Clerk)	575
WI Treasurers Association/Payroll (Assistant Finance Clerk)	<u>325</u>
Total	2,500

301 - Printing/Publishing/Advertising

Tax bills and tax bill inserts	5,000
Public Notices	1,500
2020 Budget	<u>2,500</u>
Total	9,000

191 - Professional Dues

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

246 - Software Support

Accounting software license (55% General Fund)	6,325
Special assessment software support (75% General Fund)	2,025
GCS tax software support	1,500
Computer / Equipment Maintenance	<u>500</u>
Total	10,350

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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 four elections scheduled for 2020, including a presidential election, compared to two elections in 2019.

General Fund Expenditures
Elections Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Elections								
54000-101	Election Inspector Wages	8,272	21,909	10,000	5,533	5,533	39,538	295.38%
54000-300	Supplies	690	3,030	2,000	1,054	1,054	3,000	50.00%
54000-310	Equipment Maintenance	<u>3,054</u>	<u>3,264</u>	<u>2,000</u>	<u>3,990</u>	<u>3,990</u>	<u>3,000</u>	50.00%
Total Elections		<u>12,016</u>	<u>28,203</u>	<u>14,000</u>	<u>10,577</u>	<u>10,577</u>	<u>45,538</u>	225.27% (1)

Significant Variances Explanation:

(1) 2020 is a presidential election year. Anticipated budget based on 2016 actual costs.

2020 Budget Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages

Chief inspectors @ \$11.25 for 4 scheduled elections	12,218
Election inspectors @ \$10.00 for 4 scheduled elections	26,820
Misc. Pre and Post Election Assistance	<u>500</u>
Total	39,538

310 - Equipment Maintenance

Prompac Coding (From Milwaukee County)	500
ES&S Contract	2,000
Automark Coding	<u>500</u>
Total	3,000

300 - Supplies

Ballots & Supplies from Milwaukee County	1,500
Ink cartridges, ballot pens, misc supplies	1,000
Meal for Election Inspectors on Election Day	<u>500</u>
Total	3,000

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GENERAL FUND: VILLAGE HALL



Department Description

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures Village Hall Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Village Hall								
55000-250	Utilities (70% General Fund)	\$ 59,500	\$ 21,553	\$ 56,000	\$ 25,390	\$ 42,890	\$ 45,500	-18.75% (1)
55000-251	Telephone/Internet (70% General Fund)	13,556	10,677	12,250	8,567	10,967	12,250	0.00%
55000-300	Office Supplies (85% General Fund)	10,933	13,307	12,750	6,916	12,750	12,750	0.00%
55000-302	Postage (85% General Fund)	11,803	12,887	12,750	7,468	10,000	12,750	0.00%
55000-310	Equipment/Copier Maintenance	4,759	5,474	4,250	2,818	4,250	4,250	0.00%
Total Village Hall		<u>100,551</u>	<u>63,898</u>	<u>98,000</u>	<u>51,159</u>	<u>80,857</u>	<u>87,500</u>	-10.71%

Significant Variances Explanation:

- (1) Decrease in electric costs anticipated with updated HVAC system in Village Hall.

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GENERAL FUND: FACILITIES MANAGEMENT



Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures Facility Management Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Facilities Management								
55500-100	Salary	\$ 29,717	\$ 27,437	\$ 35,259	\$ 13,520	\$ 33,027	\$ 40,154	13.88%
55500-150	FICA	1,126	952	1,495	1,034	2,527	1,713	14.58%
55500-170	Retirement Contribution - ER	1,013	823	1,280	886	1,200	1,511	18.05%
55500-350	Maintenance Services	60,264	48,219	61,300	46,230	61,300	61,300	0.00%
55500-360	Facility Maintenance (85% General Fund)	<u>153,026</u>	<u>81,683</u>	<u>72,250</u>	<u>54,357</u>	<u>72,250</u>	<u>72,550</u>	0.42%
Total Facilities Management		<u>245,146</u>	<u>159,114</u>	<u>171,584</u>	<u>116,027</u>	<u>170,303</u>	<u>177,228</u>	3.29%

2020 Budget Expenditure Detail - Facility Maintenance

01-55500 Facilities

350 - Maintenance Service & Supplies

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

360 - Facilities Maintenance

1000 - Village Hall Building (85% General Fund)	12,000
1001 - Library Building	45,000
1002 - DPW Building (85% General Fund)	5,550
1003 - Fire Station Building	5,000
1004 - Parks & Recreational Buildings	<u>5,000</u>
Total	72,550

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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Assessor								
56000-222	Assessor Contract	\$ 45,490	\$ 35,800	\$ 40,600	\$ 27,070	\$ 40,600	\$ 40,600	0.00%
56000-223	Assistant Assessor Salary	<u>12,127</u>	<u>9,320</u>	<u>9,000</u>	<u>6,415</u>	<u>9,000</u>	<u>9,000</u>	0.00%
Total Assessor		<u>57,617</u>	<u>45,120</u>	<u>49,600</u>	<u>33,485</u>	<u>49,600</u>	<u>49,600</u>	0.00%

GENERAL FUND: MUNICIPAL COURT



Department Description

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

The Whitefish Bay Municipal Court administers justice under the authority of the judicial branch of government interpreting the law fairly, impartially, and effectively, for all citizens.

Services

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

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: MUNICIPAL COURT



2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- o 1 covered by individual 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			
	2017 Budget	2018 Budget	2019 Budget	2020 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			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Court Clerk	100%	100%	100%	100%

General Fund Expenditures Court Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Court								
57000-100	Wages	\$ 53,968	\$ 55,772	\$ 56,923	\$ 43,211	\$ 57,615	\$ 59,026	3.69%
57000-103	Judge Wages	4,000	4,450	4,000	3,100	4,000	4,000	0.00%
57000-220	Attorney Services	59,454	48,632	60,000	33,761	55,200	55,000	-8.33%
57000-150	FICA Tax	4,137	4,368	4,356	3,281	4,714	4,516	3.67%
57000-160	Health/Dental Insurance Premium	8,271	8,483	8,873	6,572	8,873	9,341	5.27%
57000-161	Health Insurance Co-Pay	482	225	350	260	350	350	0.00%
57000-170	Retirement Contribution	3,666	3,721	3,728	2,830	3,831	3,984	6.87%
57000-180	Group Life Insurance Premium	367	375	384	290	384	396	3.13%
57000-181	Disability Insurance Premium	-	-	384	-	-	396	3.13%
57000-190	Travel/Training/Meetings	337	806	1,000	276	800	1,000	0.00%
57000-191	Dues	840	800	1,340	1,200	1,200	845	-36.94%
57000-241	Data Processing (Time System)	900	1,200	1,200	900	1,200	1,200	0.00%
57000-247	Support/Consulting (Tipss)	8,762	8,452	11,456	10,940	11,200	9,290	-18.91%
57000-454	Parking Suspension - pass through	2,320	1,880	3,000	1,583	2,800	3,000	0.00%
	Total Court	<u>147,504</u>	<u>139,164</u>	<u>156,994</u>	<u>108,204</u>	<u>152,167</u>	<u>152,344</u>	-2.96%

2020 Budget Expenditure Detail - Court

01-57000 Court

190 - Travel/Training/Meetings

WMJA Annual Registration (Judge)	500
WMCA Annual Registration (Court clerk)	<u>500</u>
Total	1,000

191 - Dues

WMJA (Judge)	100
WMCA (Court clerk)	700
Annual Judicial Education	<u>45</u>
Total	845

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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Legal								
58000-220	Attorney Services	\$ 105,542	\$ 100,594	\$ 85,000	\$ 74,016	\$ 98,688	\$ 85,000	0.00%
58000-221	Special Counsel	-	3,783	7,500	4,950	4,950	5,000	-33.33%
Total Legal		<u>105,542</u>	<u>104,377</u>	<u>92,500</u>	<u>78,966</u>	<u>103,638</u>	<u>90,000</u>	-2.70% (1)

Significant Variances Explanation:

(1) Some costs associated with Village Attorney involvement, for example costs associated with a development, are billed to a third party to recoup

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

- None.

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 current contract is began January 1, 2019 and expires December 31, 2020.

Retirement: The employer WRS contribution is 11.74% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.75%. 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- 17 covered by family plan
- 5 covered by individual plan
- 1 opt-out of coverage
- Part-time 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	2020 Budget
Police Chief	1.00	1.00	1.00	1.00	1.00
Captain	1.00	1.00	-	-	-
Lieutenant	-	-	2.00	2.00	2.00
Sergeant	5.00	5.00	4.00	4.00	4.00
Detective / CLO	2.00	2.00	2.00	2.00	2.00
Patrol Officer	15.00	15.00	15.00	15.00	15.00
Community Service Officer	1.50	1.50	1.00	2.32	2.32
Police Clerk	1.70	1.70	2.50	1.00	1.00
Total	27.20	27.20	27.50	27.32	27.32

Position	Employee FTE - Allocation to Utilities				
	2016 Budget	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Police Chief	100%	100%	100%	100%	100%
Captain	100%	100%	-	-	-
Lieutenant	-	-	100%	100%	100%
Sergeant	100%	100%	100%	100%	100%
Detective	100%	100%	100%	100%	100%
Patrol Officers	100%	100%	100%	100%	100%
Police Clerk	100%	100%	100%	100%	100%
Community Service Officers	75%	75%	75%	100%	100%
Parking Utility	25%	25%	25%	-	-

General Fund Expenditures Police Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Police Salaries & Benefits								
61000-100	Salary	\$ 591,285	\$ 653,632	\$ 688,842	\$ 522,714	\$ 688,714	\$ 712,770	3.47%
61000-110	Patrol Officer Wages	1,222,877	1,235,848	1,274,752	918,775	1,239,775	1,333,465	4.61% (3)
61000-111	Community Service Officers	27,292	42,488	66,667	34,350	45,150	74,736	12.10% (1)
61000-112	Clerical Wages	54,944	45,608	47,599	32,033	47,599	42,277	-11.18% (1)
61000-113	Overtime	185,564	208,702	125,000	145,020	175,020	125,000	0.00%
61000-114	Holiday Payout	51,629	49,097	58,670	-	58,670	56,304	-4.03%
61000-150	FICA	157,562	163,623	173,007	122,719	172,502	180,230	4.17%
61000-160	Health/Dental Insurance Premium	333,525	360,774	408,443	281,536	377,536	415,932	1.83% (2)
61000-161	Health Insurance Co-Pay	18,315	13,736	14,450	8,115	14,450	14,075	-2.60%
61000-163	Retiree Health/Dental Insurance Premiurr	75,868	87,182	113,961	68,349	95,739	116,703	2.41%
61000-170	Retirement Contribution	215,255	226,312	226,316	162,912	234,903	257,745	13.89%
61000-173	Pension Reserve	3,153	-	-	-	-	-	0.00%
61000-180	Group Life Insurance Premium	2,103	2,063	1,764	1,378	1,764	2,064	17.01%
61000-181	Disability Insurance Premium	-	-	1,764	-	-	2,064	17.01%
61000-185	Safety & Uniform Allowance	18,849	11,027	14,575	20,075	20,075	15,250	4.63%
Total Police Salaries & Benefits		<u>2,958,221</u>	<u>3,100,092</u>	<u>3,215,810</u>	<u>2,317,976</u>	<u>3,171,897</u>	<u>3,348,615</u>	4.13%

Significant Variances Explanation:

- (1) In previous years, a portion of CSO wages were allocated to police clerk budget item, not applicable in year 2020 and going forward
- (2) One participant change from individual coverage to family coverage
- (3) Three police officers have step increases during 2020 from initial year contract salary to first year contract salary

General Fund Expenditures Police Department (Cont.)

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Police Professional Development								
61300-190	Travel/Training/Meetings	\$ 9,293	\$ 9,979	\$ 10,100	\$ 6,722	\$ 10,100	\$ 10,100	0.00%
61300-191	Membership Dues/Books	1,175	1,150	1,360	1,015	1,250	1,360	0.00%
61300-450	Weapons & Ammunition	9,874	2,038	10,350	6,488	10,350	10,350	0.00%
Total Police Professional Development		20,342	13,167	21,810	14,225	21,700	21,810	0.00%
Police Administration								
61200-246	Software Support	42,512	15,632	37,081	33,468	37,000	44,783	20.77% (4)
61200-251	Telephone	14,639	12,334	10,752	4,743	7,500	9,852	-8.37%
61200-300	Supplies	11,031	12,282	12,400	8,349	12,400	14,400	16.13%
61200-310	Equipment Maintenance	1,818	3,636	3,150	2,543	3,150	3,150	0.00%
61200-451	Crime Prevention Materials	430	317	350	235	350	350	0.00%
61200-452	Investigative Fees	4,814	4,270	4,000	2,284	3,500	5,200	30.00% (5)
61200-760	Sales Tax on Parking Permits	3,160	2,801	3,000	4,808	5,200	3,500	16.67%
Total Police Administration		78,404	51,272	70,733	56,430	69,100	81,235	14.85%

Significant Variances Explanation:

- (4) Software Support - Yearly Axon Squad Camera Fee added. First year was budgeted as a capital expense
- (5) Investigative Fees - LexisNexis Subscription Fees increased from \$50 per month to \$150 per month

General Fund Expenditures Police Department (Cont.)

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	\$ 16,099	\$ 14,940	\$ 16,000	\$ 12,719	\$ 16,000	\$ 16,000	0.00%
61500-252	Fuel & Oil	37,030	44,776	44,550	27,242	40,000	44,550	0.00%
61500-453	Auxiliary	400	300	500	-	500	500	0.00%
61500-380	Safety Equipment & Replacement	6,550	11,956	11,000	5,708	11,000	11,000	0.00%
61500-485	Vehicle Replacement Fund	<u>85,992</u>	<u>88,687</u>	<u>70,000</u>	<u>36,274</u>	<u>38,000</u>	<u>70,000</u>	0.00%
Total Police Equipment & Maintenance		<u>146,071</u>	<u>160,659</u>	<u>142,050</u>	<u>81,943</u>	<u>105,500</u>	<u>142,050</u>	0.00%
Total Police Department		<u><u>3,203,038</u></u>	<u><u>3,325,190</u></u>	<u><u>3,450,403</u></u>	<u><u>2,470,574</u></u>	<u><u>3,368,197</u></u>	<u><u>3,593,710</u></u>	4.15%

2020 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	21,835
Deer Creek	495
Morpho Support	832
MKE County Radio (36 x \$14 per month)*	7,776
SIM	3,000
LiveScan Support	<u>3,250</u>
Total	44,783

251 - Telephone

Cellphone/aircards - Verizon	6,900
TIME System	<u>2,952</u>
Total	9,852

01-61300 Police Development

190 - Travel/Training/Meetings

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

191 - Membership Dues/Subscriptions

Notary	140
International & WI Chief of Police	280
FBINAA, ILLETA (2), NASRO, MCLEA	<u>940</u>
Total	1,360

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	<u>300</u>
Total	3,150

300 - Office Supplies

Office Depot/Quill - supplies	4,000
Copier Lease/Maintenance Agreement	2,900
Confluence - printing	2,000
Parking tickets	2,000
Other Office Supplies	<u>3,500</u>
Total	14,400

452 - Investigative Fees

Investigative Fees	600
Lexis-Nexis	1,800
Tow	2,000
Record Checks	<u>800</u>
Total	5,200

450 - Guns/Ammunition

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

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GENERAL FUND: PUBLIC SAFETY COMMISSION



Department Description

North Shore Fire Department: The North Shore Fire Department (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 (BACC). Bayside Communications Center provides emergency police and fire dispatch services for Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, 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 North Shore Fire Department's (NSFD) budget is 17.36% for 2020.
- Whitefish Bay's portion of Bayside Communication Center's (BACC) budget is 17.20% for 2020.

General Fund Expenditures Public Safety Commission Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Public Safety Commission								
60000-211	North Shore Fire Department (NSFD)	\$ 2,087,800	\$ 2,132,016	\$ 2,178,419	\$ 2,178,319	\$ 2,178,419	\$ 2,232,374	2.48% (1)
60000-212	Bayside Communication Center (BACC)	<u>369,311</u>	<u>402,651</u>	<u>401,132</u>	<u>300,849</u>	<u>401,132</u>	<u>399,696</u>	-0.36% (2)
Total Public Safety Commission		<u>2,457,111</u>	<u>2,534,667</u>	<u>2,579,551</u>	<u>2,479,168</u>	<u>2,579,551</u>	<u>2,632,070</u>	2.04%

Significant Variances Explanation:

- (1) NSFD budget increased 2.3%, Whitefish Bay's share of budget equals 17.36% for 2020
- (2) BACC budget increased 1.9%. Whitefish Bay's share of budget equals 17.20% for 2020

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



2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- 16 covered by family plan
- 4 covered by individual plan
- Part-time 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

- Cahill Park ice rink is a new expense beginning in 2020. The expense is the anticipated costs to maintain an ice rink within the Village also funded by the Milwaukee Winter Club ice hockey organization.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



Staffing

Position	Employee FTE			
	2017 Budget	2018 Budget	2019 Budget	2020 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	9.00	9.00	9.00
Utility Technician	1.00	2.00	2.00	2.00
Driver / Collector	5.00	3.00	3.00	3.00
Meter Reader	0.17	-	-	-
Administrative Assistant	0.50	0.50	-	-
Seasonal Help	0.81	0.81	1.27	1.27
Total	23.48	21.31	21.27	21.27

Note: See percentage allocation to Utility Funds in Appendix

General Fund Expenditures Public Works/Engineering Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Administrative/General Operations								
80000-100	Salaries	54,768	71,615	71,937	67,833	73,227	75,176	4.50%
80000-101	Clerical Wages	4,083	1,956	-	-	-	-	0.00%
80000-120	General DPW Labor	267,247	272,901	282,196	231,221	291,221	284,924	0.97%
80000-xxx	Taxes & Benefits	155,728	160,947	176,655	129,647	182,000	165,046	-6.57%
80000-163	Retiree Health Insurance Premium	7,514	6,140	7,067	4,226	5,886	29,289	314.45% (1)
80000-187	Safety Gear & Protective Clothing	7,917	6,358	8,000	5,648	6,500	6,500	-18.75%
80000-186	Licensing & Testing	1,826	2,575	3,000	1,580	2,500	2,500	-16.67%
80000-190	Travel/Training/Meetings (55% GF)	1,588	3,211	4,500	1,703	4,500	4,500	0.00%
80000-191	Membership Dues	800	265	800	740	800	800	0.00%
80000-201	General Labor - Contracted Services	-	-	2,328	1,363	2,500	2,500	7.39%
80000-245	GIS Annual Cost (25% General Fund)	4,458	9,131	9,000	5,017	7,000	7,000	-22.22%
80000-248	Weather Monitoring System (25% GF)	507	430	600	429	600	600	0.00%
80000-250	PW Building Utilities (70% General Fund)	31,497	32,310	28,000	17,499	28,000	28,000	0.00%
80000-251	Telephone/Internet (70% General Fund)	13,396	13,623	15,000	10,250	15,000	15,000	0.00%
80000-252	Fuel & Oil (60% General Fund)	51,506	63,985	54,000	46,497	60,000	60,000	11.11%
80000-254	Locating Costs (25% General Fund)	817	928	1,000	1,051	1,200	1,000	0.00%
80000-300	Supplies (70% General Fund)	719	873	800	340	800	800	0.00%
80000-301	Printing/Publishing/Advertising	257	1,112	500	1,029	1,200	1,000	100.00%
80000-310	Computer/Equipment Maintenance	3,484	3,913	3,000	2,063	3,000	3,000	0.00%
Total Administrative/General Operations		608,112	652,273	668,383	528,136	685,934	687,635	5.42%
Engineering								
81000-101	Staff Engineer Wages	\$ 26,290	\$ 16,523	\$ 16,647	\$ 12,789	\$ 16,688	\$ 17,063	2.50%
81000-xxx	Taxes & Benefits	11,506	6,722	7,644	5,467	7,644	7,994	4.58%
81000-201	Engineer Services (25% General Fund)	8,907	7,482	7,500	-	5,000	5,000	-33.33%
Total Engineering		46,703	30,727	31,791	18,256	29,332	30,057	-5.45%

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

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Solid Waste / Recycling								
82000-121	Solid Waste Collection Labor	234,308	209,851	137,741	91,729	119,629	128,817	-6.48%
82000-122	Recycling Collection Labor	64,811	74,366	78,353	51,422	64,922	68,744	-12.26%
82000-xxx	Taxes & Benefits	105,415	103,862	67,235	63,846	58,000	64,270	-4.41%
82000-201	Contracted & Professional Services	16,503	20,550	6,593	-	-	500	-92.42%
82000-500	Solid Waste Disposal	197,445	212,939	215,000	157,454	270,000	300,000	39.53% (4)
82000-502	Supplies & Carts	13,742	17,335	17,000	-	10,000	10,000	-41.18%
Total Solid Waste / Recycling		<u>632,224</u>	<u>638,903</u>	<u>521,922</u>	<u>364,451</u>	<u>522,551</u>	<u>572,331</u>	9.66%
Street Maintenance								
83000-120	Street Maintenance Labor	7,000	14,666	9,321	13,602	18,136	10,796	15.82%
83000-xxx	Taxes & Benefits	1,498	5,569	4,485	3,869	8,200	3,163	-29.48%
83000-232	Pavement Marking - Contracted Services	1,473	19,835	20,000	-	20,000	20,000	0.00%
83000-520	Street/Pavement Maintenance	-	24,232	25,000	12,123	25,000	25,000	0.00%
83000-522	Street Maintenance Supplies	6,858	9,066	12,500	8,259	11,000	11,000	-12.00%
Total Street Maintenance		<u>16,829</u>	<u>73,368</u>	<u>71,306</u>	<u>37,853</u>	<u>82,336</u>	<u>69,959</u>	-1.89%
Street Light Maintenance								
84000-120	Street Light Maintenance Labor	9,305	17,101	25,748	17,133	22,844	25,317	-1.67%
84000-xxx	Taxes & Benefits	4,145	4,865	9,221	5,214	7,500	5,995	-34.99%
84000-510	Street Light Maintenance	22,782	9,874	27,500	18,620	27,500	27,500	0.00%
84000-250	Street Lighting - Utility Bill	61,917	60,751	57,500	32,078	57,500	57,500	0.00%
Total Street Light Maintenance		<u>98,149</u>	<u>92,591</u>	<u>119,969</u>	<u>73,045</u>	<u>115,344</u>	<u>116,312</u>	-3.05%
Traffic Control								
85000-202	Traffic Engineer	-	7,572	15,000	2,220	5,000	5,000	-66.67%
85000-513	Traffic Signal Supplies	2,566	1,701	7,500	1,012	5,000	5,000	-33.33%
85000-250	Traffic Signals - Utility Bill	19,880	19,417	19,000	13,425	20,000	20,000	5.26%
85000-514	Pedestrian & Traffic Signs & Improvements	10,593	21,406	20,000	2,691	15,000	15,000	-25.00%
Total Traffic Control		<u>33,039</u>	<u>50,096</u>	<u>61,500</u>	<u>19,348</u>	<u>45,000</u>	<u>45,000</u>	-26.83%

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

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Snow / Ice Removal								
86000-123	Snow Removal Labor	19,003	34,048	54,870	42,929	49,000	46,888	-14.55%
86000-xxx	Taxes & Benefits	6,186	14,032	21,993	20,938	20,938	21,243	-3.41%
86000-201	Snow Removal - Contracted Services	-	-	24,000	19,410	25,000	25,000	4.17%
86000-515	Snow Removal/Deicing Materials	58,893	102,371	92,050	73,785	76,000	86,000	-6.57%
Total Snow / Ice Removal		<u>84,082</u>	<u>150,451</u>	<u>192,913</u>	<u>157,062</u>	<u>170,938</u>	<u>179,131</u>	-7.14%
Garage								
87000-127	Mechanic Labor	45,286	48,934	48,151	38,674	49,564	53,299	10.69%
87000-xxx	Taxes & Benefits	14,067	18,620	21,174	15,301	22,000	23,835	12.57%
87000-485	Vehicle Replacement Fund	64,897	282,978	183,635	-	183,635	126,000	-31.39% (2)
87000-550	Vehicle Maintenance	71,825	94,452	77,500	61,820	77,500	77,500	0.00%
87000-551	Garage Tools	-	422	1,000	-	1,000	1,000	0.00%
Total Garage		<u>196,075</u>	<u>445,406</u>	<u>331,460</u>	<u>115,795</u>	<u>333,699</u>	<u>281,634</u>	-15.03%
Parks / Forestry								
88000-128	Parks Labor	110,808	104,637	89,744	83,084	99,084	93,814	4.54%
88000-126	Forestry Labor	46,078	50,774	48,683	40,697	53,097	43,451	-10.75%
88000-xxx	Taxes & Benefits	50,539	58,552	60,897	51,832	73,000	63,061	3.55%
88000-201	Parks Landscaping - Contracted Services	-	-	14,156	13,843	14,500	14,500	2.43%
88000-230	Tree Removal - Contracted Services	44,949	44,194	58,000	13,641	58,000	58,000	0.00%
88000-231	Tree Trimming - Contracted Services	41,802	39,026	44,000	42,497	44,000	44,000	0.00%
88000-250	Park Facilities - Utilities	10,928	11,940	12,000	5,175	12,000	12,000	0.00%
88000-535	Landscaping & Park Management	42,986	28,316	38,000	21,776	35,000	35,000	-7.89%
88000-538	Cahill Park Ice Rink	-	-	-	-	-	16,000	100.00% (3)
88000-541	Replacement Trees	20,581	21,680	27,000	25,651	27,000	27,000	0.00%
88000-542	EAB Management	221,091	234,360	225,000	172,450	225,000	225,000	0.00%
Total Parks / Forestry		<u>589,762</u>	<u>593,479</u>	<u>617,480</u>	<u>470,646</u>	<u>640,681</u>	<u>631,826</u>	2.32%

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

Account	Account Name	2017 Actual	2018 Budget	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Leaf & Yardwaste Collection								
89000-124	Leaf Collection Wages	41,506	40,863	40,194	-	40,194	37,974	-5.52%
89000-125	Yardwaste Collection Wages	49,210	49,718	48,695	38,589	48,695	50,677	4.07%
89000-129	Brush Chipping Labor	17,829	15,869	25,102	13,171	16,732	17,640	-29.73%
89000-201	Leaf, Yardwaste Collection - Contacted Services	-	-	16,295	7,041	15,000	15,000	-7.95%
89000-xxx	Taxes & Benefits	36,701	31,901	48,996	22,229	42,000	42,906	-12.43%
Total Leaf & Yardwaste Collection		145,246	138,351	179,282	81,030	162,621	164,197	-8.41%
Total DPW/Engineering Department Expenditures		2,450,221	2,865,645	2,796,006	1,865,622	2,788,436	2,778,082	-0.64%

Significant Variances Explanation:

- (1) Increase from one retiree to three retirees with coverage
- (2) Decrease to reflect accurate annual vehicle replacement needs combined with carryover balance from prior years
- (3) Additional annual cost of maintaining Cahill ice rink. \$75,000 capital cost included in Capital budget
- (4) The Village, along with all other WI communities, are currently not receiving a rebate for recyclable materials. Communities are now being charged a cost to dispose of recyclable materials.

2020 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

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

301 - Advertising/Printing

Requests for proposals/BID openings	750
Construction related drawing duplicates	<u>250</u>
Total	1,000

01-82000 Solid Waste

502 - Supplies & Carts

Recycling carts	8,500
Recycling replacement totes, special event carts, & supplies	<u>1,500</u>
Total	10,000

191 - Membership Dues

Professional Licensing/Operator Certifications	50
WI Society of Land Surveyors, American Public Work Assoc.	600
WAA, ISA, SMA (Arborists Associations)	<u>150</u>
Total	800

186 - Licensing & Testing

CDL annual updates	1,000
Random substance abuse testing	<u>1,500</u>
Total	2,500

500 - Solid Waste Disposal - Transfer Center

Transfer Center - yard & solid waste disposal	270,000
Street/solid waste disposal, landfill charges	<u>30,000</u>
Total	300,000

2020 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	10,000
Flowers and perennials	15,000
Soil/compost, seed, shrubs, misc.	5,000
Natural turf program	<u>5,000</u>
Total	35,000

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

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GENERAL FUND: BUILDING SERVICES

Department Description

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

Services

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

2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 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			
	2017 Budget	2018 Budget	2019 Budget	2020 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			
	2017 Budget	2018 Budget	2019 Budget	2020 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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Building Services								
65000-100	Salary & Wages	\$ 174,522	\$ 183,053	\$ 192,847	\$ 146,927	\$ 192,026	\$ 197,516	2.42%
65000-150	FICA Tax	12,765	13,284	14,753	10,570	14,690	15,110	2.42%
65000-160	Health/Dental Insurance Premium	56,134	57,541	60,171	44,452	59,311	63,315	5.23%
65000-161	Health Insurance Co-Pay	1,866	2,675	2,175	760	1,200	2,175	0.00%
65000-170	Retirement Contribution	11,884	12,217	12,597	9,624	12,578	13,332	5.83%
65000-180	Group Life Insurance Premium	430	437	444	365	444	576	29.73%
65000-181	Group Disability Insurance Premium	-	-	444	-	-	576	29.73%
65000-190	Travel/Training/Meetings	2,515	2,212	3,975	1,806	3,975	3,975	0.00%
65000-201	Contracted Services	9,546	13,000	13,000	9,353	13,000	13,000	0.00%
65000-252	Fuel & Oil	-	825	2,750	697	1,000	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	957	845	1,000	623	1,000	1,000	0.00%
65000-551	Technology, Tools & Supplies	766	973	1,000	331	1,000	1,000	0.00%
Total Building Services		<u>272,985</u>	<u>288,662</u>	<u>306,756</u>	<u>227,108</u>	<u>301,824</u>	<u>315,925</u>	2.99%

2020 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>

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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

- None.

GENERAL FUND: HEALTH DEPARTMENT



2020 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- 1 covered by individual plan
- Part-time 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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Health Department								
63000-100	Salary & Wages	\$ 99,329	\$ 101,770	\$ 104,659	\$ 77,318	\$ 103,239	\$ 107,283	2.51%
63000-150	FICA	7,523	7,697	8,006	5,846	7,898	8,207	2.51%
63000-160	Health/Dental Insurance Premium	8,271	8,483	8,873	6,572	8,762	9,341	5.27%
63000-161	Health Insurance Co-Pay	207	-	350	-	100	350	0.00%
63000-170	Retirement Contribution	3,076	3,091	3,100	2,381	3,096	3,274	5.61%
63000-180	Group Life Insurance Premium	315	325	324	246	324	336	3.70%
63000-181	Disability Insurance Premium	-	-	324	-	-	336	3.70%
63000-210	North Shore Health Services Contract	<u>68,339</u>	<u>69,716</u>	<u>74,845</u>	<u>56,134</u>	<u>74,845</u>	<u>80,158</u>	7.10% (1)
Total Health Department		<u>187,060</u>	<u>191,082</u>	<u>200,481</u>	<u>148,497</u>	<u>198,264</u>	<u>209,285</u>	4.39%

Significant Variances Explanation:

(1) Health Department budget includes 2% COL increase. Whitefish Bay's share of Health Department budget is 16.3%

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



Department Description

Contingency & Transfers: The 2020 Budget includes partial funding of the Village's Other Post-Employment Benefits (OPEB) Liability, allocated between the general fund and utilities based on the number of employees allocated to each respective fund.

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

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

Budget Impact & Changes from Previous Year

- Budget eliminates General fund supplement to the Stormwater Utility to cover debt service costs deficit and balance the budget.
- In 2019 the Village had Village wide revaluation and Comprehensive Plan update, both not applicable costs in 2020.

General Fund Expenditures Miscellaneous Departments

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Contingencies & Transfers								
95000-750	Contingency	\$ -	\$ 61,822	\$ 20,000	\$ -	\$ -	\$ 10,000	100.00%
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%
95000-805	Disposal Site Clean-ups	1,443	-	-	-	-	-	0.00%
95000-732	Transfer to Utility Funds/Other Funds	254,602	-	154,232	-	-	-	-100.00%
Total Contingencies & Transfers		<u>256,045</u>	<u>61,822</u>	<u>185,232</u>	<u>-</u>	<u>11,000</u>	<u>21,000</u>	-88.66%
Insurance								
97000-270	Liability (55% General Fund)	39,914	50,010	43,236	42,195	42,195	40,997	-5.18%
97000-271	Property (55% General Fund)	246	30,773	10,296	12,005	12,005	11,550	12.18%
97000-272	Auto (55% General Fund)	7,407	6,947	8,331	9,451	9,451	9,451	13.44%
97000-273	Workers Comp. (55% General Fund)	65,107	66,400	70,947	69,049	69,049	75,900	6.98%
97000-274	Self Insurance Co-Pay (55% General Fund)	-	6,775	27,500	13,253	15,000	27,500	0.00%
Total Insurance		<u>112,674</u>	<u>160,905</u>	<u>160,310</u>	<u>145,953</u>	<u>147,700</u>	<u>165,398</u>	3.17%
Technology & Contracted Services								
99000-200	Professional/Consulting Fees	24,103	14,708	106,600	25,117	106,600	25,000	-76.55% (1)
99000-205	Audit Services (55% General Fund)	24,575	30,001	24,750	24,750	24,750	26,125	5.56%
99000-214	MADACC Operating Costs	3,565	3,974	4,539	3,430	4,539	4,100	-9.67%
99000-240	IT Support Services	42,614	44,740	45,285	45,916	46,500	47,367	4.60%
99000-246	Hardware/Software Support	6,063	5,750	5,975	5,653	5,975	5,975	0.00%
Total Technology & Contracted Services		<u>100,920</u>	<u>99,173</u>	<u>187,149</u>	<u>104,866</u>	<u>188,364</u>	<u>108,567</u>	-41.99%
Total General Fund Expenditures		<u>\$ 10,087,968</u>	<u>\$ 10,428,758</u>	<u>\$ 10,892,387</u>	<u>\$ 8,162,797</u>	<u>\$ 10,576,283</u>	<u>\$ 10,872,194</u>	-0.19%

Significant Variances Explanation:

- (1) 2019 budget included \$61,000 for Village wide revaluation and \$20,000 for Comprehensive Plan update - both not applicable in 2020
- (2) Elimination of General Fund supplement to utility funds for budget deficits

2020 Budget

Expenditure Detail - Contingency and Technology & Contracted Services

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees

Planning Consultant (Non-TID Projects)	20,000
Miscellaneous Professional Services	<u>5,000</u>
Total	25,000

240 - IT Support Services

Website Management	4,340
Web management of Village Code	995
Annual IT Consultant Service Contract	<u>42,032</u>
Total	47,367

246 - Hardware/Software

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

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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



2020 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.75% 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 \$1,999 with a \$2,000 deductible; a single plan is \$885 with a \$1,000 deductible.

- 1 covered by family plan
- 2 covered by individual plan
- 1 part-time 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.

LIBRARY FUND



Staffing

Position	Employee FTE			
	2017 Budget	2018 Budget	2019 Budget	2020 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	0.53	0.55
Youth Services Aid	0.48	0.48	1.10	1.08
Circulation Clerk	3.36	3.36	2.92	3.02
Shelver	1.24	1.24	1.18	0.96
Assistant Librarian	-	-	-	0.34
Intern	0.69	0.69	0.76	0.41
Total	11.71	11.71	11.49	11.36

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Fund 13 - Library Fund

Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Property Tax (Lew) Revenue:							
Library	\$ 680,011	\$ 680,022	\$ 677,299	\$ 677,299	\$ 677,299	\$ 710,581	4.91%
Total Property Tax Revenue	<u>680,011</u>	<u>680,022</u>	<u>677,299</u>	<u>677,299</u>	<u>677,299</u>	<u>710,581</u>	4.91%
Non-Property Tax Revenue:							
Intergovernmental Revenue	49,557	55,109	60,195	60,576	60,576	64,127	6.53%
Fines, Fees, and Penalties	39,033	34,021	37,000	24,960	34,300	32,300	-12.70%
Public Charges for Services	15,851	15,127	14,500	10,654	14,900	14,500	0.00%
Miscellaneous Revenue	1,001	902	1,500	1,615	2,000	1,500	0.00%
Total Non-Property Tax Revenue:	<u>105,442</u>	<u>105,159</u>	<u>113,195</u>	<u>97,805</u>	<u>111,776</u>	<u>112,427</u>	-0.68%
Total Revenue	<u>\$ 785,453</u>	<u>\$ 785,181</u>	<u>\$ 790,494</u>	<u>\$ 775,104</u>	<u>\$ 789,075</u>	<u>\$ 823,008</u>	4.11%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Library Salaries & Benefits	\$ 530,665	\$ 528,714	\$ 556,641	\$ 423,159	\$ 565,516	\$ 590,508	6.08%
Library Administration	85,017	75,144	72,000	49,185	75,302	71,400	-0.83%
Library Equipment & Maintenance	49,881	51,258	53,800	39,931	55,200	55,200	2.60%
Library Programs & Services	27,542	24,302	28,299	24,395	25,250	25,900	-8.48%
Library Collection	<u>87,125</u>	<u>105,173</u>	<u>79,754</u>	<u>80,350</u>	<u>80,350</u>	<u>80,000</u>	0.31%
Total Library Expenditures	<u>\$ 780,230</u>	<u>\$ 784,591</u>	<u>\$ 790,494</u>	<u>\$ 617,020</u>	<u>\$ 801,618</u>	<u>\$ 823,008</u>	4.11%
Beginning Fund Balance	\$ 44,137	\$ 49,360	\$ 44,825		\$ 44,825	\$ 32,282	
Annual Income / (Loss)	5,223	590	-		(12,543)	-	
Applied Budget Surplus	-	(5,125)	-		-	(3,139)	
Ending Fund Balance	<u>\$ 49,360</u>	<u>\$ 44,825</u>	<u>\$ 44,825</u>		<u>\$ 32,282</u>	<u>\$ 29,143</u>	

Fund 13 - Library Fund Revenues
Library Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 680,011	\$ 680,022	\$ 677,299	\$ 677,299	\$ 677,299	\$ 710,581	4.91%
Total Taxes		680,011	680,022	677,299	677,299	677,299	710,581	4.91%
Intergovernmental Revenue								
43793	MCFLS Reciprocal Borrowing	49,557	55,109	60,195	60,576	60,576	64,127	6.53%
Total Intergovernmental Revenue		49,557	55,109	60,195	60,576	60,576	64,127	6.53%
Fines, Fees, and Penalties								
45209	Library Fines	35,232	30,302	33,000	22,873	31,000	29,000	-12.12%
45210	Library Replacement Cards	658	1,089	800	598	800	800	0.00%
45224	Library Recovery - Lost Property	3,143	2,630	3,200	1,489	2,500	2,500	-21.88%
Total Fines, Fees, and Penalties		39,033	34,021	37,000	24,960	34,300	32,300	-12.70%
Public Charges for Services								
46710	Library Laptop Rentals	190	83	-	-	-	-	0.00%
46712	Library Room Rental	3,848	5,754	4,500	4,336	5,700	5,000	11.11%
46713	Library Copier Revenue	7,338	6,006	6,000	4,170	6,000	6,000	0.00%
46714	Library DVD Rentals	4,475	3,284	4,000	2,148	3,200	3,500	-12.50%
Total Public Charges for Services		15,851	15,127	14,500	10,654	14,900	14,500	0.00%
Miscellaneous Revenue								
48501	Library Donations/Contributions	1,001	902	1,500	1,615	2,000	1,500	0.00%
48504	Restricted Donations/Contributions	-	-	-	-	-	-	-
Total Miscellaneous Revenue		1,001	902	1,500	1,615	2,000	1,500	0.00%
Total Library Fund Revenue		\$ 785,453	\$ 785,181	\$ 790,494	\$ 775,104	\$ 789,075	\$ 823,008	4.11%

Fund 13 - Library Fund Expenditures
Library Department

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Library Salaries & Benefits								
93000-100	Library Salaries & Wages	\$ 427,847	\$ 440,667	\$ 447,977	\$ 340,971	\$ 449,628	\$ 464,539	3.70%
93000-150	FICA	31,510	32,889	34,270	25,271	34,397	35,537	3.70%
93000-160	Health/Dental Insurance Premium	45,979	32,417	49,264	38,681	56,483	63,130	28.15% (1)
93000-161	Health Insurance Co-Pay	2,924	350	1,775	715	1,500	2,150	21.13% (1)
93000-170	Retirement Contribution	21,423	21,507	21,339	16,869	22,500	23,568	10.45%
93000-180	Group Life Insurance Premium	982	884	1,008	652	1,008	792	-21.43%
93000-181	Disability Insurance Premium	-	-	1,008	-	-	792	-21.43%
Total Library Salaries & Benefits		<u>530,665</u>	<u>528,714</u>	<u>556,641</u>	<u>423,159</u>	<u>565,516</u>	<u>590,508</u>	6.08%
Library Administration								
93200-190	Travel/Training/Meetings	\$ 6,068	\$ 6,054	\$ 4,000	\$ 3,603	\$ 4,000	\$ 4,000	0.00%
93200-191	Membership Dues	598	518	1,000	651	1,000	1,000	0.00%
93200-194	Personnel related expenses	400	399	200	352	352	200	0.00%
93200-250	Utilities	40,617	42,250	43,000	25,385	43,000	43,000	0.00%
93200-251	Telephone/Internet	6,807	8,461	8,000	6,862	8,400	8,400	5.00%
93200-300	Supplies	3,237	3,091	3,000	2,133	2,600	2,600	-13.33%
93200-301	Advertising/Printing	1,341	1,755	1,500	759	1,500	1,500	0.00%
93200-302	Postage	199	198	200	128	200	200	0.00%
93200-360	Building Maintenance	24,077	11,345	10,000	6,830	10,000	10,000	0.00%
93200-751	Misc	1,498	578	600	2,137	3,750	-	100.00%
93200-760	Sales tax	175	495	500	345	500	500	100.00%
Total Library Administration		<u>85,017</u>	<u>75,144</u>	<u>72,000</u>	<u>49,185</u>	<u>75,302</u>	<u>71,400</u>	-0.83%

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

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Library Equipment & Maintenance								
93300-240	Technology - Operating	\$ 17,594	\$ 18,817	\$ 20,000	\$ 11,503	\$ 20,000	\$ 20,000	0.00%
93300-311	Copier Maintenance	3,368	3,189	3,000	2,513	3,200	3,200	6.67%
93300-312	Material Processing/Repair	2,678	3,097	3,800	3,285	4,000	4,000	5.26%
93300-350	Custodial Services	24,255	23,565	24,000	19,782	25,000	25,000	4.17%
93300-351	Custodial Supplies	1,986	2,590	3,000	2,848	3,000	3,000	0.00%
Total Library Equipment & Maintenance		<u>49,881</u>	<u>51,258</u>	<u>53,800</u>	<u>39,931</u>	<u>55,200</u>	<u>55,200</u>	2.60%
Library Programs & Services								
93300-400	MCFLS Supplies	2,000	2,135	1,000	1,307	1,400	1,500	50.00%
93400-401	MCFLS Membership	20,822	19,334	24,299	21,450	21,450	22,000	-9.46%
93400-402	Programs - Adult	1,955	964	1,000	774	800	800	-20.00%
93400-403	Programs - Children	1,496	1,302	1,000	527	800	800	-20.00%
93400-415	Programs - Young Adults	1,269	567	1,000	337	800	800	-20.00%
Total Library Programs & Services		<u>27,542</u>	<u>24,302</u>	<u>28,299</u>	<u>24,395</u>	<u>25,250</u>	<u>25,900</u>	-8.48%
Library Collection								
93500-410	Library Collection Materials	87,125	105,173	79,754	80,350	80,350	80,000	0.31%
Total Library Collection		<u>87,125</u>	<u>105,173</u>	<u>79,754</u>	<u>80,350</u>	<u>80,350</u>	<u>80,000</u>	0.31%
Total Library Operations		<u>\$ 780,230</u>	<u>\$ 784,591</u>	<u>\$ 790,494</u>	<u>\$ 617,020</u>	<u>\$ 801,618</u>	<u>\$ 823,008</u>	4.11%
Library Capital								
98000-430	Capital Projects	-	5,125	-	-	-	3,139	100.00%
Total Library Capital		<u>-</u>	<u>5,125</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>3,139</u>	
Total Library Department		<u>\$ 780,230</u>	<u>\$ 789,716</u>	<u>\$ 790,494</u>	<u>\$ 617,020</u>	<u>\$ 801,618</u>	<u>\$ 826,147</u>	4.51%

Significant Variances Explanation:

- (1) One participant change from individual coverage to family coverage.

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, 2019 is \$2,408,192,200 and the debt limit is \$120,409,610. As of December 31, 2019 the total general obligation principal outstanding is \$53,255,024 (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 issued debt in 2019 and is budgeted to issue debt again in 2021.

DEBT SERVICE FUND



Below is a schedule of levy related principal and interest (excludes utility, special assessment, TID debt) due as of 12/31/19:

Year	Total	Principal	Interest
2020	3,099,956	2,407,860	692,096
2021	2,767,475	2,105,029	662,446
2022	2,759,298	2,152,960	606,338
2023	2,474,403	1,926,000	548,403
2024	2,531,964	2,041,785	490,179
2025	2,274,708	1,840,000	434,708
2026	2,199,450	1,815,000	384,450
2027	2,002,378	1,665,000	337,378
2028	1,862,385	1,570,000	292,385
2029	1,635,504	1,385,000	250,504
2030	1,537,252	1,325,000	212,252
2031	1,307,521	1,130,000	177,521
2032	1,152,021	1,005,000	147,021
2033	1,171,431	1,055,000	116,431
2034	922,611	835,000	87,611
2035	911,996	850,000	61,996
2036	684,424	645,000	39,424
2037	379,101	355,000	24,101
2038	377,588	365,000	12,588
2039	228,375	225,000	3,375
Totals	\$ 32,279,841	\$ 26,698,634	\$ 5,581,207

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	\$ 2,340,084	\$ 2,331,921	\$ 2,488,608	\$ 2,488,608	\$ 2,488,608	\$ 2,485,870	-0.11%
Total Property Tax Revenue	<u>2,340,084</u>	<u>2,331,921</u>	<u>2,488,608</u>	<u>2,488,608</u>	<u>2,488,608</u>	<u>2,485,870</u>	-0.11%
Non-Property Tax Revenue:							
Intergovernmental Revenue	351,572	354,979	352,436	338,218	352,436	364,044	3.29%
Other Financing Sources	<u>6,240,351</u>	<u>3,242,082</u>	<u>577,004</u>	<u>92,797</u>	<u>614,801</u>	<u>886,939</u>	53.71%
Total Non-Property Tax Revenue	<u>6,591,923</u>	<u>3,597,061</u>	<u>929,440</u>	<u>431,015</u>	<u>967,237</u>	<u>1,250,983</u>	34.60%
Total Revenue	<u>\$ 8,932,007</u>	<u>\$ 5,928,982</u>	<u>\$ 3,418,048</u>	<u>\$ 2,919,623</u>	<u>\$ 3,455,845</u>	<u>\$ 3,736,853</u>	9.33%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Debt Service	\$ 8,900,237	\$ 3,333,104	\$ 3,418,048	\$ 3,494,962	\$ 3,516,604	\$ 3,736,853	9.33%
Total Debt Service Expenditures	<u>\$ 8,900,237</u>	<u>\$ 3,333,104</u>	<u>\$ 3,418,048</u>	<u>\$ 3,494,962</u>	<u>\$ 3,516,604</u>	<u>\$ 3,736,853</u>	9.33%
Beginning Fund Balance	\$ 87,253	\$ 119,023	\$ 2,714,901		\$ 2,714,901	\$ 2,654,142	
Annual Income / (Loss)	31,770	2,595,878	-		(60,759)	-	
Applied Fund Balance	-	-	-		-	(355,000)	
Ending Fund Balance	<u>\$ 119,023</u>	<u>\$ 2,714,901</u>	<u>\$ 2,714,901</u>		<u>\$ 2,654,142</u>	<u>\$ 2,299,142</u>	

Fund 30 - Debt Service Fund Revenues

Debt Service

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 2,340,084	\$ 2,331,921	\$ 2,488,608	\$ 2,488,608	\$ 2,488,608	\$ 2,485,870	-0.11%
Total Taxes		<u>2,340,084</u>	<u>2,331,921</u>	<u>2,488,608</u>	<u>2,488,608</u>	<u>2,488,608</u>	<u>2,485,870</u>	-0.11%
Intergovernmental Revenue								
47501	NSFD Revenue - Debt Payment	<u>351,572</u>	<u>354,979</u>	<u>352,436</u>	<u>338,218</u>	<u>352,436</u>	<u>364,044</u>	3.29%
Total Intergovernmental Revenue		<u>351,572</u>	<u>354,979</u>	<u>352,436</u>	<u>338,218</u>	<u>352,436</u>	<u>364,044</u>	3.29%
Other Financing Sources								
49200	Transfer from Special Assessment Fund	566,269	114,001	118,067	-	118,067	120,110	1.73%
49201	Transfer from TIF #1 Fund	2,489,660	306,200	283,124	-	283,124	283,341	0.08%
49201	Transfer from TIF #2 Fund	115,013	117,988	120,813	-	120,813	123,488	2.21%
49500	Proceeds from Refunding Debt	2,821,950	2,535,000	-	-	-	-	0.00%
49501	BAB Interest Credit	4,690	1,584	-	-	-	-	0.00%
49502	Debt Premium	242,769	167,309	55,000	92,797	92,797	5,000	-90.91%
49601	Applied Fund Balance	-	-	-	-	-	355,000	100.00% (1)
Total Other Financing Sources		<u>6,240,351</u>	<u>3,242,082</u>	<u>577,004</u>	<u>92,797</u>	<u>614,801</u>	<u>886,939</u>	53.71%
Total Debt Service Fund Revenue		<u>\$ 8,932,007</u>	<u>\$ 5,928,982</u>	<u>\$ 3,418,048</u>	<u>\$ 2,919,623</u>	<u>\$ 3,455,845</u>	<u>\$ 3,736,853</u>	9.33%

Significant Variances Explanation:

- (1) 2020 Principal and interest increased by approximately \$355,000 in 2020 based on how the Village debt repayment schedule was lattered. Debt service is expected to decrease in 2021 by \$396,000, therefore management feels it is reasonable to use fund balance to absorb the one-time spike and mitigate any significant impact on the levy.

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Debt Service								
96000-705	MADACC Principal & Interest	\$ 6,778	\$ 9,062	\$ 8,708	\$ 1,284	\$ 8,708	\$ 8,204	-5.79%
96000-706	NSFD Principal & Interest - WFB %	92,036	92,400	91,729	91,729	91,729	91,754	0.03%
96000-707	NSFD Principal & Interest - Reimb.	351,572	354,979	352,436	338,218	352,436	364,044	3.29%
96000-700	Principal or Payment to Escrow	7,390,730	2,010,233	2,046,739	2,101,739	2,101,739	2,492,330	21.77%
96000-701	Interest Expense	858,836	726,921	860,936	889,743	889,743	770,521	-10.50%
96000-710	Fiscal Agent Fee	10,331	4,850	7,500	15,468	15,468	5,000	-33.33%
96000-715	Bond Issue Costs & Losses	189,954	134,659	50,000	56,781	56,781	5,000	-90.00%
Total Debt Service Fund Expenditures		<u>\$ 8,900,237</u>	<u>\$ 3,333,104</u>	<u>\$ 3,418,048</u>	<u>\$ 3,494,962</u>	<u>\$ 3,516,604</u>	<u>\$ 3,736,853</u>	9.33%

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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, the 2020 percentage is 17.20%.

Fund 44 - Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Fund	\$ 208,716	\$ 331,605	\$ 255,102	\$ 255,102	\$ 255,102	\$ 382,912	50.10%
Total Property Tax Revenue	208,716	331,605	255,102	255,102	255,102	382,912	50.10%
Total Revenue	<u>\$ 208,716</u>	<u>\$ 331,605</u>	<u>\$ 255,102</u>	<u>\$ 255,102</u>	<u>\$ 255,102</u>	<u>\$ 382,912</u>	50.10%

Summary of Expenditures

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Capital Additions & Equipment	\$ 162,495	\$ 587,420	\$ 111,550	\$ 82,564	\$ 111,550	\$ 245,718	120.28%
Intergovernmental Services	113,828	130,167	133,552	133,552	133,552	137,194	2.73%
Other Items	26,720	36,525	10,000	18,495	18,495	-	100.00%
Total Capital Expenditures	<u>\$ 303,043</u>	<u>\$ 754,112</u>	<u>\$ 255,102</u>	<u>\$ 234,611</u>	<u>\$ 263,597</u>	<u>\$ 382,912</u>	50.10%
Beginning Fund Balance	\$ 831,131	\$ 736,804	\$ 314,297		\$ 314,297	\$ 305,802	
Annual Income / (Loss)	(94,327)	(422,507)	-		(8,495)	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	<u>\$ 736,804</u>	<u>\$ 314,297</u>	<u>\$ 314,297</u>		<u>\$ 305,802</u>	<u>\$ 305,802</u>	

Fund 44 - Capital Fund Revenues
 Capital Fund

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Taxes								
41100	General Property Taxes	\$ 208,716	\$ 331,605	\$ 255,102	\$ 255,102	\$ 255,102	\$ 382,912	50.10%
Total Taxes		<u>208,716</u>	<u>331,605</u>	<u>255,102</u>	<u>255,102</u>	<u>255,102</u>	<u>382,912</u>	50.10%
Total Capital Fund Revenue		<u>\$ 208,716</u>	<u>\$ 331,605</u>	<u>\$ 255,102</u>	<u>\$ 255,102</u>	<u>\$ 255,102</u>	<u>\$ 382,912</u>	50.10%

Fund 44 - Capital Fund Expenditures

Capital Fund

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Capital Fund Expenditures								
98000-380	Capital Additions & Equipment	\$ 162,495	\$ 587,420	\$ 111,550	\$ 82,564	\$ 111,550	\$ 245,718	120.28% (1)
98000-211	NSFD capital contribution - annual	26,740	26,303	27,900	27,900	27,900	28,591	2.48%
98000-211	NSFD capital contribution - equipment	77,030	78,120	78,120	78,120	78,120	79,125	1.29%
98000-212	BACC capital contribution - annual	10,058	25,744	27,532	27,532	27,532	29,478	7.07%
98000-756	Bayfit capital contribution	-	-	10,000	10,000	10,000	-	100.00%
98000-805	Good Hope Road Disposal Site	26,720	36,525	-	18,495	18,495	-	0.00%
Total Capital Fund Expenditures		\$ 303,043	\$ 754,112	\$ 255,102	\$ 244,611	\$ 273,597	\$ 382,912	50.10%

Significant Variances Explanation:

- (1) Itemized list of capital requests on subsequent page

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY20 Budget
Public Safety	
Computer Replacements (Three desktops)	\$ 7,800
Night Parking Software Upgrade	1,700
Duty Bag Racks	2,000
Axon Signal Sidearm	5,478
Total Public Safety Capital Additions & Equipment	<u>16,978</u>
1000 - Village Hall	
Surveillance Cameras - Board Room, Upstairs, Basement	5,800
Microsoft Office 2016	8,200
Windows 10 Upgrade (Labor & Materials)	9,100
Veritas Backup (Server Backup)	2,450
Computer Replacements (Four desktops)	7,800
Lobby Table - Building Permits	2,000
Energy Efficient Window Replacements	35,000
Total Village Hall Capital Additions & Equipment	<u>70,350</u>
1001 - Library	
Windows 10 Upgrade (Labor & Materials)	10,440
Total LibraryCapital Additions & Equipment	<u>10,440</u>
1002 -Public Works / Facilities	
Library Basement Wall Foundation Repair	20,000
Library Fire Suppression Dry System Maintenance	30,000
Fire Station Attic Insulation	15,000
Total Public Works Capital Additions & Equipment	<u>65,000</u>
1004 - Parks & Recreation	
Landscaping - Village Hall / Library Parking Lot	8,000
Cahill Park Ice Rink Capital Contribution	74,950
Total Parks & Recreation Capital Additions & Equipment	<u>82,950</u>
Total Capital Additions & Equipment	<u>\$ 245,718</u>

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CAPITAL REQUESTS

CAPITAL REQUEST: COMPUTER REPLACEMENT & SOFTWARE UPGRADE



Department / Location: Village-wide, all departments

Cost: \$15,600 in computer upgrades, \$31,890 in software and server upgrades

Request Description:

\$15,600 requested to replace six desktop computers.

\$31,890 requested to update to Windows 10 and Microsoft 2016. Other software, for example night parking, need updates as a direct result of system upgrade.



CAPITAL REQUEST: DUTY BAG RACKS & AXON SIGNAL SIDEARM



Department / Location: Police Department

Cost: \$2,000 for duty bag racks, \$4,578 for axon signal sidearm

Request Description:

\$2,000 requested for duty bag rack built in PD hallway to house expanding duty bags materials.

\$5,478 requested for axon signal sidearm. The axon signal sidearm integrates with the current police body worn camera and squad cameras to automatically activate the camera when an officer draws their firearm from holster.



CAPITAL REQUEST: SURVEILLANCE CAMERAS & LOBBY TABLE



Department / Location: Village Hall

Cost: \$5,800 for surveillance equipment, \$2,000 lobby table

Request Description:

\$5,800 requested to add surveillance equipment to Village Board room, basement and upstairs hallway where residents have access to during all hours, regardless if staff is present.

\$2,000 requested to add a table in lobby for residents to use while filling out paperwork.



CAPITAL REQUEST: LIBRARY BASEMENT & FIRE SUPPRESSION SYSTEM



Department / Location: Facilities Department, Library Building

Cost: \$20,000 for basement wall foundation repair, \$30,000 for fire suppression dry system maintenance

Request Description:

\$20,000 is requested to repair leaks in the basement wall foundation that are coming into the main electrical panel in the Library basement.

\$30,000 is requested to replace damaged fire suppression piping susceptible to leaking and activating.



CAPITAL REQUEST: ENERGY EFFICIENT WINDOWS & FIRE STATION ATTIC INSULATION



Department / Location: Facilities

Cost: \$35,000 for Energy Efficient Windows, \$15,000 for Fire Station Attic Insulation

Request Description:

\$35,000 is requested to replace all the 1st floor windows at Village Hall which are currently not insulated and leak.

\$15,000 is requested to install proper ventilation, air sealing and insulation in the Fire Station attic.



CAPITAL REQUEST: CAHILL PARK ICE RINK – CAPITAL CONTRIBUTION



Department / Location: Parks

Cost: \$8,000 for Landscaping, \$74,950 for Cahill Park Ice rink

Request Description:

\$8,000 is requested to install bushes/trees on sidewalk between Village Hall and Library.

\$74,950 is requested to fund the Village's one-time initial capital expenses necessary to install an ice rink at Cahill Park. Initial costs include, but are not limited to, consultant fees, concrete work, landscaping, fencing, electrical connections and relocation of existing light poles.





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. Service charges are based on the size of meter in a home.

Rates: The 2020 Budget includes a 7% rate increase effective Quarter 2 which equates to a 9% rate increase overall. The PSC benchmark for rate of return is 4%. With a 7% rate increase in 2020, and a 2% rate increase in 2021 the Water Utility would achieve approximately a 3.20% rate of return. The Utility would then implement smaller rate increases on an annual basis going forward to reach the 4% rate of return.

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.
- 2020 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			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Village Manager	10%	15%	10%	10%
Assistant Manager	15%	10%	10%	10%
Administrative Assistant	-	-	20%	20%
Finance Director / Clerk	15%	15%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	10%	10%
Office Assistant	20%	20%	-	-
DPW Director	25%	25%	25%	25%
Staff Engineer	10%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	15%	15%	10%
Foreman	15%	15%	5%	-
Service Worker 1	5%	5%	-	25%
Service Worker 2	30%	50%	30%	15%
Service Technician	10%	10%	5%	15%
Utility Technician 1	65%	40%	55%	35%
Utility Technician 2	-	65%	50%	35%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Water Utility Revenue	\$ 2,273,284	\$ 2,302,557	\$ 2,273,540	\$ 1,509,205	\$ 2,281,985	\$ 2,458,975	8.16%
Total Water Operating Revenue	<u>2,273,284</u>	<u>2,302,557</u>	<u>2,273,540</u>	<u>1,509,205</u>	<u>2,281,985</u>	<u>2,458,975</u>	8.16%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits	\$ 242,175	\$ 348,454	\$ 288,510	\$ 215,583	\$ 290,988	\$ 290,459	0.68%
Administrative & General Expenses	801,379	831,059	829,123	464,141	849,065	879,653	6.09%
Maintenance Expenses	84,995	128,988	99,500	70,158	78,488	99,500	0.00%
Debt Service	<u>2,934,490</u>	<u>999,714</u>	<u>942,764</u>	<u>674,490</u>	<u>936,815</u>	<u>999,283</u>	6.00%
Total Water Operating Expenses	<u>4,063,039</u>	<u>2,308,215</u>	<u>2,159,897</u>	<u>1,424,372</u>	<u>2,155,356</u>	<u>2,268,895</u>	5.05%
Increase/(Decrease) in Equity	<u>(1,789,755)</u>	<u>(5,658)</u>	<u>113,643</u>	<u>84,833</u>	<u>126,629</u>	<u>190,080</u>	
Beginning Net Assets	\$ 6,933,984	\$ 7,282,161	\$ 7,561,136		\$ 7,561,136	\$ 7,930,238	
Adjustments to "accrual" basis:							
Depreciation Expense	(498,496)	(512,523)	(512,523)		(512,523)	(512,523)	
Principal/Amortization Expense	2,636,428	754,996	754,996		754,996	754,996	
Capital Contributions	-	42,160	-		-	-	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	<u>\$ 7,282,161</u>	<u>\$ 7,561,136</u>	<u>\$ 7,917,252</u>		<u>\$ 7,930,238</u>	<u>\$ 8,362,790</u>	

Fund 32 - Water Utility Fund Revenue Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Water Utility Revenue								
46800	Water Sales - Residential	\$ 1,141,893	\$ 1,128,117	\$ 1,157,738	\$ 801,257	\$ 1,116,691	\$ 1,238,780	7.00% (1)
46801	Water Sales - Commercial	195,414	198,538	212,693	141,122	193,342	227,582	7.00% (1)
46802	Water Sales - Public Authority	22,654	23,148	24,640	19,541	23,465	26,365	7.00% (1)
46803	Public Fire Protection	488,170	485,984	491,869	364,778	486,395	526,300	7.00% (1)
46805	Sales for resale/wholesale water	8,687	6,582	9,000	7,098	9,000	9,000	0.00%
46808	Transfer In - Sewer Utility shared costs	111,728	118,449	111,100	-	118,449	118,449	6.61%
46810	Penalties & Late Charges	20,849	20,646	14,000	9,456	19,570	17,500	25.00%
48110	Investment income	11,826	28,793	17,500	29,901	32,000	25,000	42.86%
48205	Rent - Cellular companies	199,403	211,642	175,000	102,729	195,000	200,000	14.29%
48901	Miscellaneous revenue	56,659	58,377	55,000	250	55,000	55,000	0.00%
49502	Debt Premium	16,001	22,281	5,000	33,073	33,073	15,000	100.00%
Total Water Utility Revenue		<u>2,273,284</u>	<u>2,302,557</u>	<u>2,273,540</u>	<u>1,509,205</u>	<u>2,281,985</u>	<u>2,458,975</u>	8.16%

Significant Variances Explanation:

- (1) Including 7% usage rate, effective 2nd quarter

Fund 32 - Water Utility Fund Expense Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits								
99601-100	Administrative & General Salaries	\$ 62,878	\$ 80,517	\$ 78,793	\$ 55,720	\$ 70,120	\$ 72,480	-8.01%
99601-120	DPW Labor	87,589	86,014	96,230	80,353	107,137	81,555	-15.25%
99601-130	Meter Install Wages	14,404	18,155	13,258	10,732	15,005	18,610	40.37%
99601-131	Meter Reader Wages	2,805	15,089	14,880	8,699	12,199	15,466	3.94%
99601-132	Customer Service/Records Wages	13,753	13,531	14,070	10,431	13,527	14,698	4.46%
99601-xxx	Taxes & benefits	60,746	135,148	71,279	49,648	73,000	87,650	22.97%
Total Wages & Employee Benefits		242,175	348,454	288,510	215,583	290,988	290,459	0.68%
Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	352	642	1,170	531	750	1,170	0.00%
99601-200	Professional/Consulting Fees	8,450	5,544	4,395	1,500	5,000	-	-100.00%
99601-201	Engineer Services	19,345	9,872	7,500	11,710	11,710	5,000	-33.33%
99601-205	Audit Services (15% W.U.)	5,267	6,728	6,750	6,750	6,750	7,125	5.56%
99601-220	Attorney Services	2,191	27,469	8,000	9,484	9,484	8,000	0.00%
99601-245	GIS System (25% W.U.)	4,265	9,131	9,000	5,017	7,000	7,000	-22.22%
99601-246	Software support (Partial split)	2,773	2,707	3,725	3,235	3,235	3,225	-13.42%
99601-248	Weather Monitoring System (25% W.U.)	507	430	600	429	600	600	0.00%
99601-250	Utilities	12,000	12,040	12,000	8,867	12,000	10,500	-12.50%
99601-251	Telephone/Internet	4,024	3,919	3,925	3,094	3,750	3,925	0.00%
99601-252	Fuel & Oil (10% W.U.)	9,097	11,248	9,000	7,758	10,344	10,000	11.11%
99601-254	Locating Costs	817	928	1,000	1,051	1,051	1,000	0.00%
99601-270	Insurance	25,463	30,656	43,721	35,464	35,464	45,109	3.17%
99601-300	Office Supplies	632	487	870	302	870	870	0.00%
99601-301	Printing/Publishing/Advertising	5,307	5,228	4,000	2,182	4,000	4,000	0.00%
99601-302	Postage (5% W.U.)	105	683	750	431	750	750	0.00%
99601-360	Building Maintenance (5% W.U.)	1,718	2,320	4,250	1,061	4,250	4,264	0.33%
99601-550	Vehicle Maintenance	26,367	14,033	17,500	29,812	30,000	20,000	14.29%
99601-600	Purchased Water from NSWC	375,886	390,953	402,507	335,423	402,507	447,565	11.19% (1)
99601-601	PSC Annual Assessment	2,598	2,191	2,600	-	2,200	2,200	-15.38%
99601-602	Tax Equivalent	294,215	293,850	282,360	-	293,850	293,850	4.07%
99601-751	Post employment benefits (15% W.U.)	-	-	3,000	-	3,000	3,000	0.00%
99601-775	Miscellaneous General Expenses	-	-	500	40	500	500	0.00%
Total Administrative & General Expenses		801,379	831,059	829,123	464,141	849,065	879,653	6.09%

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

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Maintenance Expenses								
99602-625	Maintenance of Structures/Facilities	\$ 1,550	\$ 1,095	\$ 2,000	\$ -	\$ 2,000	\$ 2,000	0.00%
99602-626	Maintenance of Distribution Tank	-	1,095	2,000	-	2,000	2,000	0.00%
99602-627	Maintenance of Distribution Mains	59,824	84,412	65,000	62,253	62,253	65,000	0.00%
99602-628	Maintenance of Services	6,096	7,127	7,500	2,016	5,000	7,500	0.00%
99602-629	Maintenance of Meters	3,174	11,524	13,000	1,637	2,000	13,000	0.00%
99602-630	Maintenance of Hydrants	8,109	2,937	5,000	17	1,000	5,000	0.00%
99602-631	Miscellaneous Maintenance	6,242	20,798	5,000	4,235	4,235	5,000	0.00%
Total Maintenance Expenses		84,995	128,988	99,500	70,158	78,488	99,500	0.00%
Debt Service								
96000-717	Amortization & Fiscal Charges	50,461	28,237	25,000	19,051	19,051	25,000	0.00%
96000-700	Principal Expense	2,636,428	754,996	708,263	503,263	708,263	766,630	8.24%
96000-701	Interest Expense	247,601	216,481	209,501	152,176	209,501	207,653	-0.88%
Total Debt Service		2,934,490	999,714	942,764	674,490	936,815	999,283	6.00%
Total Water Utility Expenses		\$ 4,063,039	\$ 2,308,215	\$ 2,159,897	\$ 1,424,372	\$ 2,155,356	\$ 2,268,895	5.05%

Significant Variances Explanation:

- (1) Whitefish Bay's allocation of NSWC's operating budget is based on the estimated percentage of water delivered. WFB's estimate for 2020 is 34.67%.

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>1,500</u>
Total	3,225

250 - Utilities

Village Hall (10% W.U.)	6,500
DPW Building (10% W.U.)	<u>4,000</u>
Total	10,500

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.)	11,181
Property (15% W.U.)	3,150
Auto (15% W.U.)	2,578
Workers Compensation (15% W.U.)	20,700
Self Insurance Deductible (15% W.U.)	<u>7,500</u>
Total	45,109

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	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget
Capital Sources:						
Debt proceeds	\$ 1,895,000	\$ 255,000	\$ 255,000	\$ 1,005,000	\$ 1,005,000	\$ -
Special Assessments - Service Lines	16,829	42,160	15,000	-	-	-
Total	<u>1,911,829</u>	<u>297,160</u>	<u>270,000</u>	<u>1,005,000</u>	<u>1,005,000</u>	<u>-</u>
Capital Additions:						
NSWC Capital Contribution	51,227	62,728	50,867	22,467	55,000	134,953
Automated Meter Replacement	-	178,831	125,000	13,459	125,000	125,000
Water Infrastructure Improvements	63,048	180,352	275,000	1,558	275,000	275,000
1601 - Berkeley Utility	39,211	-	-	-	-	-
1615 - Lead Water Replacement	194,567	-	-	-	-	-
1703 - Murray Ave Watermain Replacemen	120,060	-	-	-	-	-
485 - Vehicle Replacement Fund	-	4,341	32,792	-	32,792	31,500
Total Capital Additions	468,113	426,252	483,659	37,484	487,792	566,453
Change in Capital Activity	<u>1,443,716</u>	<u>(129,092)</u>	<u>(213,659)</u>	<u>967,516</u>	<u>517,208</u>	<u>(566,453)</u>
Beginning Cash Balance	\$ 115,426	\$ 600,463	\$ 600,463		\$ 600,463	\$ 1,284,799
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(1,789,755)	(5,658)	113,643		126,629	190,080
Adjustment for accruals	1,054,012	290,655	-		250,000	-
Interest paid	(222,936)	(237,660)	(216,033)		(209,501)	(207,653)
Ending Cash Balance	<u>\$ 600,463</u>	<u>\$ 518,708</u>	<u>\$ 284,414</u>		<u>\$ 1,284,799</u>	<u>\$ 700,772</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 12/31/19:

Schedule of Water Utility Principal & Interest as of 12/31/19			
Year	Total	Principal	Interest
2020	974,284	766,630	207,654
2021	917,135	718,418	198,717
2022	917,333	736,035	181,298
2023	878,948	716,625	162,323
2024	878,721	736,190	142,531
2025	808,463	685,000	123,463
2026	670,450	565,000	105,450
2027	600,881	510,000	90,881
2028	557,150	480,000	77,150
2029	543,119	480,000	63,119
2030	484,669	435,000	49,669
2031	383,000	345,000	38,000
2032	318,271	290,000	28,271
2033	254,256	235,000	19,256
2034	109,032	95,000	14,032
2035	111,144	100,000	11,144
2036	113,106	105,000	8,106
2037	80,400	75,000	5,400
2038	78,100	75,000	3,100
2039	65,975	65,000	975
Totals	\$ 9,744,436	\$ 8,213,898	\$ 1,530,538

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SEWER UTILITY FUND



Department Description

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

Rates: The 2020 budget does not include a rate increase. The 2020 local usage charge is \$3.95 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.
- 2020 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			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Village Manager	20%	20%	10%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	-	-	20%	20%
Finance Director / Clerk	15%	15%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	10%	10%
Office Assistant	20%	20%	-	-
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	15%	15%	15%	10%
Foreman	5%	5%	5%	5%
Service Worker 1	40%	35%	35%	20%
Service Worker 2	25%	25%	35%	10%
Service Worker 3	35%	35%	-	35%
Service Worker 4	-	-	-	20%
Service Technician	5%	10%	5%	10%
Utility Technician 1	-	-	-	35%
Utility Technician 2	45%	25%	-	35%

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

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Sewer Utility Revenue	\$ 2,353,361	\$ 2,434,878	\$ 2,574,440	\$ 1,861,775	\$ 2,582,872	\$ 2,634,116	2.32%
Fund Balance Applied	-	-	-	-	-	109,517	100.00%
Total Sewer Operating Revenue	2,353,361	2,434,878	2,574,440	1,861,775	2,582,872	2,743,633	6.57%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits	\$ 224,933	\$ 298,370	\$ 257,296	\$ 193,429	\$ 276,080	\$ 329,534	28.08%
Administrative & General Expenses	974,680	1,023,403	991,035	522,924	1,037,611	1,037,291	4.67%
Maintenance Expenses	16,055	24,038	27,500	6,627	7,500	20,000	-27.27%
Debt Service	1,849,304	1,294,184	1,298,609	977,403	1,316,545	1,356,808	4.48%
Total Sewer Operating Expenses	3,064,972	2,639,995	2,574,440	1,700,383	2,637,736	2,743,633	6.57%
Increase/(Decrease) in Equity	<u>(711,611)</u>	<u>(205,117)</u>	<u>-</u>	<u>161,392</u>	<u>(54,864)</u>	<u>-</u>	
Beginning Net Assets	\$ 8,008,268	\$ 8,008,268	\$ 8,031,588		\$ 8,031,588	\$ 8,389,655	
Adjustments to "accrual" basis:							
Capital Contributions	-	-	-		-	-	
Depreciation Expense	(563,689)	(622,282)	(1,012,277)		(622,282)	(622,282)	
Principal/Amortization Expense	1,509,941	987,101	1,012,277		1,035,213	1,079,592	
Nonoperating revenue (expenses)	(234,641)	(136,382)	-		-	-	
Fund Balance Applied	-	-	-		-	(109,517)	
Ending Net Assets	\$ 8,008,268	\$ 8,031,588	\$ 8,031,588		\$ 8,389,655	\$ 8,737,448	

Fund 20 - Sewer Utility Fund Revenue Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Sewer Utility Revenue								
46800	Metered Local Usage	\$ 1,529,312	\$ 1,539,087	\$ 1,771,231	\$ 1,340,800	\$ 1,657,255	\$ 1,771,231	0.00% (1)
46801	Metered MMSD Usage (pass-through)	729,851	787,160	743,209	413,635	784,635	784,635	5.57%
46810	Penalties & Late Charges	22,705	27,130	19,000	12,777	25,380	23,000	21.05%
48110	Investment income	27,627	61,285	35,000	54,461	75,000	50,000	42.86%
48130	Interest on special assessments	1,123	513	1,000	-	500	250	-75.00%
49200	Transfer from General Fund	26,733	-	-	-	-	-	0.00%
49502	Debt Premium	16,010	19,703	5,000	40,102	40,102	5,000	0.00%
Total Sewer Utility Revenue		<u>2,353,361</u>	<u>2,434,878</u>	<u>2,574,440</u>	<u>1,861,775</u>	<u>2,582,872</u>	<u>2,634,116</u>	2.32%

Significant Variances Explanation:

- (1) Principal and interest on sewer debt peaks in 2020 and decreases by approximately \$350,000 in future years. Management recommends a zero percent user rate change in 2020 and use current revenue to absorb the spike. Rate impact can be reassessed for 2021 budget.

Fund 20 - Sewer Utility Fund Expense Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits								
99600-100	Salary & Wages	\$ 168,607	\$ 175,171	\$ 189,286	\$ 146,311	\$ 195,080	\$ 231,682	22.40%
99600-xxx	Taxes & Benefits	56,326	123,199	68,010	47,118	81,000	97,852	43.88%
	Total Wages & Employee Benefits	224,933	298,370	257,296	193,429	276,080	329,534	28.08%
Administrative & General Expenses								
99600-190	Travel/Training/Meetings (15% S.U.)	352	642	1,170	465	500	1,170	0.00%
99600-200	Professional/Consulting Fees (10% S.U.)	6,485	5,478	4,395	-	-	-	-100.00%
99600-201	Engineer Services	10,758	7,337	7,500	4,326	5,000	5,000	-33.33%
99600-205	Auditing Services (15% S.U.)	4,723	6,279	6,750	6,750	6,750	7,125	5.56%
99600-220	Attorney Services	1,269	1,062	1,000	-	1,000	1,000	0.00%
99600-245	GIS System (25% S.U.)	4,491	9,131	9,000	5,017	7,000	7,000	-22.22%
99600-246	Software support	3,448	3,382	4,400	3,423	3,423	3,900	-11.36%
99600-248	Weather Monitoring System (25% S.U.)	507	430	600	429	600	600	0.00%
99600-250	Utilities	12,000	7,982	12,000	6,966	12,000	10,500	-12.50%
99600-251	Telephone/internet	4,024	3,919	3,925	3,094	3,925	3,925	0.00%
99600-252	Fuel & Oil (15% S.U.)	13,645	16,783	13,500	11,611	15,000	15,000	11.11%
99600-254	Locating Costs (Digger Hotline)	817	928	1,000	1,051	1,000	1,000	0.00%
99600-270	Insurance (15% S.U.)	38,194	34,036	43,721	35,464	35,464	45,109	3.17%
99600-300	Office Supplies	614	464	865	302	865	865	0.00%
99600-301	Printing/Publishing/Copies	6,218	4,656	4,000	2,152	4,000	4,000	0.00%
99600-302	Postage (5% S.U.)	105	683	750	431	750	750	0.00%
99600-360	Building Maintenance (5% S.U.)	1,717	2,344	4,250	1,061	4,250	4,263	0.31%
99600-550	Vehicle Maintenance	23,734	12,258	15,000	26,747	30,000	20,000	33.33%
99600-603	MMSD - Usage Charge (pass-through)	729,851	787,160	743,209	413,635	784,635	784,635	5.57%
99600-604	Transfer - share of Water Utility costs	111,728	118,449	111,000	-	118,449	118,449	6.71%
99600-751	Post employment benefits (15% S.U.)	-	-	3,000	-	3,000	3,000	0.00%
	Total Administrative & General Expenses	974,680	1,023,403	991,035	522,924	1,037,611	1,037,291	4.67%

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

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Maintenance Expenses								
99600-632	Materials & supplies	\$ 4,939	\$ 5,000	\$ 7,500	\$ 281	\$ 500	\$ 5,000	-33.33%
99600-650	Equipment - Televising & cleaning	4,115	2,816	5,000	6,058	6,500	5,000	0.00%
99600-651	Collection System - Contractor costs	-	10,000	7,500	-	-	5,000	-33.33%
99600-652	Collection System - Repair & materials	7,001	6,222	7,500	288	500	5,000	-33.33%
Total Maintenance Expenses		<u>16,055</u>	<u>24,038</u>	<u>27,500</u>	<u>6,627</u>	<u>7,500</u>	<u>20,000</u>	-27.27%
Debt Service								
96000-717	Amortization & Fiscal Charges	15,629	8,335	5,000	22,936	22,936	5,000	0.00%
96000-700	Principal Expense	1,509,941	987,101	1,012,277	852,277	1,012,277	1,079,592	6.65%
96000-701	Interest Expense	323,734	298,748	281,332	102,190	281,332	272,216	-3.24%
Total Debt Service Expenses		<u>1,849,304</u>	<u>1,294,184</u>	<u>1,298,609</u>	<u>977,403</u>	<u>1,316,545</u>	<u>1,356,808</u>	4.48%
Total Sewer Expenses		<u>\$ 3,064,972</u>	<u>\$ 2,639,995</u>	<u>\$ 2,574,440</u>	<u>\$ 1,700,383</u>	<u>\$ 2,637,736</u>	<u>\$ 2,743,633</u>	6.57%

Fund 20 - Sewer Utility Fund

Operating Expense Detail

20-99600 Administrative & General Expenses

246 - Software Support

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

250 - Utilities

Village Hall (10% S.U.)	6,500
DPW Building (10% S.U.)	<u>4,000</u>
Total	10,500

251 - Telephone/Internet

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

254 - Locating Costs (Digger Hotline)

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

270 - Insurance

Liability (15% S.U.)	11,181
Property (15% S.U.)	3,150
Auto (15% S.U.)	2,578
Workers Compensation (15% S.U.)	20,700
Self Insurance Deductible (15% S.U.)	<u>7,500</u>
Total	45,109

300 - Office Supplies

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

Fund 20 - Sewer Utility Fund

Capital and Related Financing Activity

Capital Sources & Uses	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget
Capital Sources:						
Special Assessments Received	\$ 20,775	\$ 13,507	\$ 15,000	\$ -	\$ -	\$ 10,000
Capital Contributions/Grants	976,444	-	200,000	-	-	-
Debt Proceeds	<u>495,000</u>	<u>280,000</u>	<u>1,200,000</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>-</u>
Total	<u>1,492,219</u>	<u>293,507</u>	<u>1,415,000</u>	<u>1,210,000</u>	<u>1,210,000</u>	<u>10,000</u>
Capital Additions:						
1601 - Berkeley Utility & Street Recons	23,225	-	-	-	-	-
2013 - PPII Project	1,209,164	-	200,000	77,455	200,000	200,000
1614 - Palisades/Woodruff Sanitary	1,542,296	69,789	-	-	-	-
1706 - Cramer Sanitary & Storm	65,040	-	-	-	-	-
485 - Vehicle Replacement Fund	-	5,892	32,792	-	-	21,000
2006 - Sewer Infrastructure & Additions	<u>71,216</u>	<u>2,648</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>429,000</u>
Total Capital Additions	2,910,941	78,329	632,792	77,455	600,000	650,000
Change in Capital Activity	<u>(1,418,722)</u>	<u>215,178</u>	<u>782,208</u>	<u>1,132,545</u>	<u>610,000</u>	<u>(640,000)</u>
Beginning Cash Balance	\$ 1,694,511	\$ 40,390	\$ 870,728		\$ 870,728	\$ 1,644,532
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(711,611)	(205,117)	-		(54,864)	-
Adjustment for accruals	829,543	1,135,072	-		500,000	-
Interest paid	<u>(353,331)</u>	<u>(314,795)</u>	<u>(295,583)</u>		<u>(281,332)</u>	<u>(272,216)</u>
Ending Cash Balance	<u>\$ 40,390</u>	<u>\$ 870,728</u>	<u>\$ 1,357,353</u>		<u>\$ 1,644,532</u>	<u>\$ 732,316</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 12/31/19:

Schedule of Sewer Utility Principal & Interest as of 12/31/19			
Year	Total	Principal	Interest
2020	1,351,808	1,079,592	272,216
2021	1,007,803	747,218	260,585
2022	1,003,104	763,043	240,061
2023	980,329	761,644	218,685
2024	980,740	783,864	196,876
2025	964,907	789,755	175,152
2026	956,758	803,027	153,731
2027	963,336	831,668	131,668
2028	792,516	681,609	110,907
2029	798,610	707,132	91,478
2030	412,034	335,000	77,034
2031	402,799	335,000	67,799
2032	363,660	305,000	58,660
2033	359,665	310,000	49,665
2034	360,231	320,000	40,231
2035	355,323	325,000	30,323
2036	355,138	335,000	20,138
2037	196,820	185,000	11,820
2038	190,540	185,000	5,540
2039	81,200	80,000	1,200
Totals	\$ 12,877,321	\$ 10,663,552	\$ 2,213,769

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STORMWATER UTILITY



Department Description

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

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

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.
- Eliminated the General Fund supplement in 2020.
- 2020 Expected projects and project amounts include utility work on the following:
 - Manhole, lining, catch basin and inlet repairs \$100,000

STORMWATER UTILITY



Staffing				
Position	Employee FTE			
	2017 Budget	2018 Budget	2019 Budget	2020 Budget
Village Manager	20%	15%	10%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	-	-	20%	20%
Finance Director / Clerk	15%	15%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	5%	5%	10%	10%
Office Assistant	20%	20%	-	-
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	5%	5%	5%	10%
Foreman	5%	5%	5%	-
Service Worker 1	35%	35%	25%	30%
Service Worker 2	5%	5%	5%	5%
Service Worker 3	5%	5%	10%	10%
Service Worker 4	35%	35%	35%	40%
Utility Technician 1	5%	10%	-	-
Utility Technician 2	-	5%	5%	5%

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

Summary of Revenues

Source	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Stormwater Utility Revenue	\$ 628,160	\$ 642,621	\$ 783,894	\$ 472,000	\$ 633,945	\$ 629,500	-19.70%
Fund Balance Applied	-	-	-	-	-	187,054	100.00%
Total Stormwater Operating Revenue	628,160	642,621	783,894	472,000	633,945	816,554	4.17%

Summary of Expenses

Department	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits	\$ 216,429	\$ 261,235	\$ 227,401	\$ 179,217	\$ 244,865	\$ 257,099	13.06%
Administrative & General Expenses	204,938	104,614	133,921	88,821	115,268	124,197	-7.26%
Maintenance Expenses	13,826	8,858	16,500	6,539	16,500	16,500	0.00%
Debt & Capital Related Expenses	372,486	389,148	406,072	289,602	405,363	418,758	3.12%
Total Stormwater Operating Expenses	807,679	763,855	783,894	564,179	781,996	816,554	4.17%
Increase/(Decrease) in Equity	(179,519)	(121,234)	-	(92,179)	(148,051)	-	
Beginning Net Assets	\$ 4,247,506	\$ 4,869,167	\$ 4,609,491		\$ 4,609,491	\$ 4,342,998	
Adjustments to "accrual" basis:							
Capital Contributions	883,932	-	-		-	-	
Depreciation Expense	(302,752)	(368,442)	(250,000)		(368,442)	(368,442)	
Principal Expense	220,000	230,000	250,000		250,000	270,000	
Fund Balance Applied	-	-	-		-	(187,054)	
Ending Net Assets	\$ 4,869,167	\$ 4,609,491	\$ 4,609,491		\$ 4,342,998	\$ 4,057,502	

Fund 33 - Stormwater Utility Fund Revenue Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Stormwater Utility Revenue								
46800	Stormwater Fees	\$ 608,498	\$ 610,463	\$ 608,662	\$ 450,976	\$ 608,000	\$ 608,000	-0.11%
46810	Penalties & Late Charges	5,899	4,823	6,000	2,866	4,500	4,500	-25.00%
48110	Investment Income	2,360	10,014	10,000	11,213	14,500	12,000	20.00%
49200	Transfer from General Fund	-	-	154,232	-	-	-	-100.00%
49502	Debt Premium	11,403	17,321	5,000	6,945	6,945	5,000	100.00%
Total Stormwater Utility Revenue		<u>628,160</u>	<u>642,621</u>	<u>783,894</u>	<u>472,000</u>	<u>633,945</u>	<u>629,500</u>	-19.70% (1)

Significant Variances Explanation:

- (1) Eliminate supplement from General Fund

Fund 33 - Stormwater Utility Fund Expense Summary

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Wages & Benefits								
64300-100	Salary & Wages	\$ 161,860	\$ 147,438	\$ 166,654	\$ 132,649	\$ 176,865	\$ 178,192	6.92%
64300-xxx	Taxes & Benefits	54,569	113,797	60,747	46,568	68,000	78,907	29.89%
	Total Wages & Employee Benefits	<u>216,429</u>	<u>261,235</u>	<u>227,401</u>	<u>179,217</u>	<u>244,865</u>	<u>257,099</u>	13.06%
Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	352	642	1,160	465	465	1,160	0.00%
64300-201	Engineer Services	88,809	7,312	7,500	-	500	500	-93.33%
64300-205	Auditing Services (15% SW.U.)	5,501	1,794	6,750	6,750	6,750	7,125	5.56%
64300-220	Attorney Services	-	-	500	-	500	500	0.00%
64300-245	GIS System (25% SW.U.)	4,491	9,131	9,000	5,016	7,000	7,000	-22.22%
64300-246	Software support (15% SW.U.)	1,827	1,732	1,725	1,773	1,773	1,725	0.00%
64300-248	Weather Monitoring System (25% SW.U.)	507	430	600	429	600	600	0.00%
64300-250	Utilities	12,000	6,783	12,000	6,190	12,000	10,500	-12.50%
64300-251	Telephone/Internet	4,060	3,914	3,900	3,094	3,900	3,900	0.00%
64300-252	Fuel & Oil (15% SW.U.)	13,863	16,742	13,500	11,611	15,000	15,000	11.11%
64300-254	Locating Costs (Digger Hotline)	817	928	1,000	1,051	1,000	1,000	0.00%
64300-270	Insurance	38,194	34,036	43,721	35,465	35,465	45,109	3.17%
64300-300	Office Supplies	513	434	865	302	865	865	0.00%
64300-301	Printing/Publishing/Copies	5,306	4,767	3,200	2,152	3,200	3,200	0.00%
64300-302	Postage (5% SW.U.)	84	675	750	431	500	750	0.00%
64300-360	Building Maintenance (5% SW.U.)	1,718	2,321	4,250	1,061	4,250	4,263	0.31%
64300-550	Vehicle Maintenance	24,446	10,691	17,500	10,556	15,500	15,000	-14.29%
64300-678	Stormwater Abatement	2,450	2,282	3,000	2,475	3,000	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>204,938</u>	<u>104,614</u>	<u>133,921</u>	<u>88,821</u>	<u>115,268</u>	<u>124,197</u>	-7.26%

Stormwater Utility Fund Expense Summary (cont.)

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Maintenance Expenses								
64300-310	Equipment Maintenance	321	-	1,500	-	1,500	1,500	0.00%
64300-675	Stormwater Maintenance Materials	<u>13,505</u>	<u>8,858</u>	<u>15,000</u>	<u>6,539</u>	<u>15,000</u>	<u>15,000</u>	0.00%
	Total Maintenance Expenses	<u>13,826</u>	<u>8,858</u>	<u>16,500</u>	<u>6,539</u>	<u>16,500</u>	<u>16,500</u>	0.00%
Debt Service								
96000-717	Amortization & Fiscal Charges	4,215	9,645	4,500	3,791	3,791	4,500	0.00%
96000-700	Principal Expense	220,000	230,000	250,000	210,000	250,000	270,000	8.00%
96000-701	Interest Expense	<u>148,271</u>	<u>149,503</u>	<u>151,572</u>	<u>75,811</u>	<u>151,572</u>	<u>144,258</u>	-4.83%
	Total Debt Service	<u>372,486</u>	<u>389,148</u>	<u>406,072</u>	<u>289,602</u>	<u>405,363</u>	<u>418,758</u>	3.12%
	Total Stormwater Utility Expenses	<u>\$ 807,679</u>	<u>\$ 763,855</u>	<u>\$ 783,894</u>	<u>\$ 564,179</u>	<u>\$ 781,996</u>	<u>\$ 816,554</u>	4.17%

Fund 33 - Stormwater Utility Fund

Operating Expense Detail

33-64300 Administrative & General Expenses

250 - Utilities

Village Hall (10% SW.U.)	6,500
DPW Building (10% SW.U.)	<u>4,000</u>
Total	10,500

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.)	850
Supplies (25% SW.U.)	<u>150</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.)	11,181
Property (15% SW.U.)	3,150
Auto (15% SW.U.)	2,578
Workers Compensation (15% SW.U.)	20,700
Self Insurance Deductible (15 SW.U.)	<u>7,500</u>
Total	45,109

Fund 33 - Stormwater Utility Fund
 Capital and Related Financing Activity

Capital Sources & Uses	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget
Capital Sources:						
Debt Proceeds	\$ -	\$ 280,000	\$ 600,000	\$ 200,000	\$ 200,000	\$ -
Total	<u>-</u>	<u>280,000</u>	<u>600,000</u>	<u>200,000</u>	<u>200,000</u>	<u>-</u>
Capital Additions:						
1301 - Lancaster	161,831	-	-	-	-	-
Stormwater Infrastructure	25,322	6,459	300,000	-	100,000	100,000
1601 - Berkeley Utility & Street Reconstruct	18,238	-	-	-	-	-
1706 - Cramer Sanitary & Storm	438,239	117,259	-	-	-	-
485 - Vehicle Replacement Fund	-	5,313	78,700	-	-	31,500
Total Capital Additions	643,630	129,031	378,700	-	100,000	131,500
Change in Capital Activity	<u>(643,630)</u>	<u>150,969</u>	<u>221,300</u>	<u>200,000</u>	<u>100,000</u>	<u>(131,500)</u>
Beginning Cash Balance	\$ 342,457	\$ 876,891	\$ 882,881		\$ 882,881	\$ 683,258
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(179,519)	(121,234)	-		(148,051)	-
Adjustment for accruals	1,505,854	137,664	-		-	-
Interest paid	(148,271)	(161,409)	(144,576)		(151,572)	(151,572)
Ending Cash Balance	<u>\$ 876,891</u>	<u>\$ 882,881</u>	<u>\$ 959,605</u>		<u>\$ 683,258</u>	<u>\$ 400,186</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 12/31/19:

Schedule of Stormwater Utility Principal & Interest as of 12/31/19			
Year	Total	Principal	Interest
2020	414,709	270,000	144,709
2021	410,838	270,000	140,838
2022	429,495	295,000	134,495
2023	387,107	260,000	127,107
2024	389,532	270,000	119,532
2025	401,132	290,000	111,132
2026	412,382	310,000	102,382
2027	418,232	325,000	93,232
2028	428,307	345,000	83,307
2029	437,370	365,000	72,370
2030	445,520	385,000	60,520
2031	447,782	400,000	47,782
2032	449,232	415,000	34,232
2033	440,167	420,000	20,167
2034	155,648	145,000	10,648
2035	155,860	150,000	5,860
2036	28,013	25,000	3,013
2037	32,100	30,000	2,100
2038	36,025	35,000	1,025
2039	15,225	15,000	225
Totals	\$ 6,334,676	\$ 5,020,000	\$ 1,314,676

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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 12/31/19:

Schedule of Special Assessment Principal & Interest as of 12/31/19			
Year	Total	Principal	Interest
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	\$ 560,548	\$ 489,580	\$ 70,968

Fund 42 - Special Assessment Fund

Summary of Revenues & Expenditures

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues								
42000	Special assessments	\$ 66,492	\$ 36,199	\$ 60,000	\$ -	\$ 28,000	\$ 20,000	-66.67%
48110	Investment income	9,857	22,297	15,000	19,374	20,000	20,000	33.33%
48130	Interest on special assessments	3,543	492	1,500	-	250	150	-90.00%
49100	Debt proceeds	418,480	-	-	-	-	-	0.00%
	Total Revenue	<u>498,372</u>	<u>58,988</u>	<u>76,500</u>	<u>19,374</u>	<u>48,250</u>	<u>40,150</u>	-47.52%
General & Capital Expenditures								
99200-731	Transfer to debt service	566,269	114,001	118,067	-	118,067	120,110	1.73%
	Total Expenditures	<u>566,269</u>	<u>114,001</u>	<u>118,067</u>	<u>-</u>	<u>118,067</u>	<u>120,110</u>	1.73%
	Beginning Fund Balance	\$ 1,332,497	\$ 1,264,600	\$ 1,209,587		\$ 1,209,587	\$ 1,139,770	
	Annual Income / (Loss)	(67,897)	(55,013)	(41,567)		(69,817)	(79,960)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,264,600</u>	<u>\$ 1,209,587</u>	<u>\$ 1,168,020</u>		<u>\$ 1,139,770</u>	<u>\$ 1,059,810</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

- 2020 Expected projects and project amounts for buildings, streets, sidewalk replacements, and parks include the following:
 - Sidewalk Replacement \$ 125,000
 - Traffic Improvements \$ 241,500
 - Street Pavement Maintenance \$ 2,000,000

Fund 43 - Borrowed Money Fund

Summary of Revenues & Expenditures

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues								
48110	Investment income	\$ 43,731	\$ 122,172	\$ 100,000	\$ 73,722	\$ 80,000	\$ 55,000	-45.00%
48901	Miscellaneous revenue	272,461	104,370	-	-	-	-	0.00%
49100	Debt proceeds	-	3,840,000	4,445,000	2,795,000	2,795,000	-	-100.00%
	Total Revenue	<u>316,192</u>	<u>4,066,542</u>	<u>4,545,000</u>	<u>2,868,722</u>	<u>2,875,000</u>	<u>55,000</u>	-98.79%
General & Capital Expenditures								
99400-804	Buildings & equipment	377,020	2,583,447	-	197,758	282,333	-	0.00%
99400-800	Mill & overlay	410,021	-	2,000,000	945,705	1,000,000	2,000,000	0.00%
99400-801	Sidewalk reconstruction	81,628	107,065	125,000	45,792	125,000	125,000	0.00%
99400-802	Alley reconstruction	-	-	-	5,075	-	-	0.00%
99400-803-1501	Idlewild/Woodruff/Bartlett street	10,650	-	-	-	-	-	0.00%
99400-803-1601	Berkeley street reconstruction	5,963	-	-	-	-	-	0.00%
99400-803-1602	Elkhart Street Reconstruction	33,165	-	-	-	-	-	0.00%
99400-803-1603	Sheffield Street Reconstruction	21,322	-	-	-	-	-	0.00%
99400-806-1701	Bay Ridge Traffic Light & Signals	3,480	20,440	-	64,246	64,246	-	0.00%
99400-806-1704	Circle Drive Street Light Project	554	53,543	524,446	509,550	639,967	-	-100.00%
99400-807-1705	Park Improvement Projects	-	-	10,000	-	-	-	-100.00%
99400-806-1801	DOT HSIP Safety Grant Improvements	6,873	12,137	156,000	66,170	156,000	241,500	54.81%
99400-380-1803	Refuse Trucks	-	598,685	-	-	-	-	0.00%
	Non designated street repairs	-	-	-	-	-	-	0.00%
	Total Expenditures	<u>950,676</u>	<u>3,375,317</u>	<u>2,815,446</u>	<u>1,834,296</u>	<u>2,267,546</u>	<u>2,366,500</u>	-15.95%
	Beginning Fund Balance	\$ 3,041,505	\$ 2,407,021	\$ 3,098,246		\$ 3,098,246	\$ 3,705,700	
	Annual Income / (Loss)	(634,484)	691,225	1,729,554		607,454	(2,311,500)	
	Fund balance adjustment	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 2,407,021</u>	<u>\$ 3,098,246</u>	<u>\$ 4,827,800</u>		<u>\$ 3,705,700</u>	<u>\$ 1,394,200</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 \$58,939,600 which yields an increment of \$20,535,900.

TID No. 1 Projects:

The 2020 budget does not include significant capital projects, but does include a \$200,000 developer grant.



TID #1 Boundary

Fund 25 - Tax Increment District # 1

Summary of Revenues & Expenditures

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 561,694	\$ 607,871	\$ 607,871	\$ 565,786	\$ 565,786	\$ 565,786	-6.92%
43430	Personal property & exempt computer aid	-	13,191	13,191	13,510	13,510	13,500	2.34%
49100	Debt proceeds	2,139,570	-	-	-	-	-	0.00%
49601	Miscellaneous	13,000	-	-	-	-	-	0.00%
	Total Revenue	<u>2,714,264</u>	<u>621,062</u>	<u>621,062</u>	<u>579,296</u>	<u>579,296</u>	<u>579,286</u>	
Expenditures								
98200-731	Transfer to Debt Service	2,489,661	306,200	283,124	-	283,124	283,341	0.08%
98200-790	Project Costs	92,758	20,636	175,000	125,835	160,000	35,000	-80.00%
98200-791	General Expenses	55,418	25,771	25,000	20,277	32,500	32,500	30.00%
98200-792	Developer/Retail Incentive/Façade	53,000	104,571	38,500	62,388	65,000	300,000	679.22%
	Total Expenditures	<u>2,690,837</u>	<u>457,178</u>	<u>521,624</u>	<u>208,500</u>	<u>540,624</u>	<u>650,841</u>	24.77%
	Beginning Fund Balance	\$ 1,282,670	\$ 1,306,097	\$ 1,469,981		\$ 1,469,981	\$ 1,508,653	
	Annual Income / (Loss)	23,427	163,884	99,438		38,672	(71,555)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 1,306,097</u>	<u>\$ 1,469,981</u>	<u>\$ 1,569,419</u>		<u>\$ 1,508,653</u>	<u>\$ 1,437,098</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, 2019 the TID value was \$15,905,300 which yields an increment of \$15,499,700.

TID No. 2 Expenditures:

The 2020 budget includes a \$179,813 developer payment as part of the contract agreement.



TID #2 Boundary

Fund 27 - Tax Increment District # 2

Summary of Revenues & Expenditures

Account	Account Name	2017 Actual	2018 Actual	2019 Budget	9/30/19 YTD	2019 Projected	2020 Budget	Budget % Change
Revenues								
41100	Tax Increment	\$ 266,379	\$ 337,824	\$ 337,824	\$ 356,925	\$ 356,925	\$ 356,925	5.65%
43430	Personal property & exempt computer aid	-	-	-	38	38	50	100.00%
49502	Miscellaneous	-	3,685	-	-	-	-	0.00%
	Total Revenue	<u>266,379</u>	<u>341,509</u>	<u>337,824</u>	<u>356,963</u>	<u>356,963</u>	<u>356,975</u>	5.67%
Expenditures								
98200-731	Transfer to Debt Service	115,013	117,988	120,813	-	120,813	123,488	2.21%
98200-791	TID #2 General Expenses	6,339	82,740	25,000	31,533	31,533	32,500	30.00%
98200-797	Developer/Retail Incentive/Façade	<u>189,025</u>	<u>178,913</u>	<u>179,525</u>	<u>179,525</u>	<u>179,525</u>	<u>179,813</u>	0.16%
	Total Expenditures	<u>310,377</u>	<u>379,641</u>	<u>325,338</u>	<u>211,058</u>	<u>331,871</u>	<u>335,801</u>	3.22%
	Beginning Fund Balance	\$ 85,938	\$ 41,940	\$ 3,808		\$ 3,808	\$ 28,900	
	Annual Income / (Loss)	(43,998)	(38,132)	12,486		25,092	21,174	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	<u>\$ 41,940</u>	<u>\$ 3,808</u>	<u>\$ 16,294</u>		<u>\$ 28,900</u>	<u>\$ 50,074</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 12/31/19

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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>3,564,360</u>	<u>646,605</u>	<u>4,210,965</u>	<u>2,099,360</u>	<u>296,559</u>	<u>2,395,919</u>	<u>1,465,000</u>	<u>350,046</u>	<u>1,815,046</u>

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LIST OF EXISTING DEBT AS OF 12/31/19



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 – 12/31/2019	Interest Rates	Purpose
CWFL GO Debt	2008	2027	\$ 2,521,944	\$ 1,183,235	0.02365	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	\$ 5,509,861	\$ 3,281,789	2.91%	Public Infrastructure Improvement Projects
Refunding	2010	2024	\$ 5,920,000	\$ 2,220,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	\$ 3,560,000	\$ 805,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	\$ 5,545,000	\$ 600,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	\$ 1,735,000	\$ 835,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	\$ 1,295,000	\$ 955,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	\$ 1,555,000	\$ 990,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2013	2033	\$ 10,735,000	\$ 6,715,000	2.0-3.75%	Public Infrastructure Improvement Projects
Revenue Debt	2013	2038	\$ 1,710,000	\$ 1,395,000	2.0-3.7%	Public Infrastructure Improvement Projects
Corporate Purpose	2015	2035	\$ 9,570,000	\$ 8,155,000	1.0-3.25%	Public Infrastructure Improvement Projects
Corporate Purpose	2016	2038	\$ 9,130,000	\$ 8,220,000	2.0-3.0%	Public Infrastructure Improvement Projects & Refunding
Corporate Purpose	2017	2031	\$ 7,770,000	\$ 6,800,000	2.0-3.0%	Public Infrastructure Improvement Projects
General Obligation Note	2018	2028	\$ 1,855,000	\$ 1,820,000	3.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2018	2038	\$ 5,335,000	\$ 5,210,000	3.0-3.375%	Public Infrastructure Improvement Projects
Corporate Purpose	2019	2039	\$ 5,875,000	\$ 5,875,000	3.00%	Public Infrastructure Improvement Projects
Totals			<u>\$ 79,621,805</u>	<u>\$ 55,060,024</u>		

Type of Debt Classification:

Refunding Debt	\$ 12,330,000	\$ 4,970,000	Debt issued to refinance previous issued debt
General Obligation/Revenue Debt	\$ 67,291,805	\$ 50,090,024	Public Projects
Totals	<u>\$ 79,621,805</u>	<u>\$ 55,060,024</u>	

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/19

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/19, including General Obligation and Revenue Debt:

Year	Total	Levy	S/A	TID	Water	Sewer	Storm
2020	\$ 6,367,697	\$ 3,099,956	\$ 120,110	\$ 406,830	\$ 974,284	\$ 1,351,808	\$ 414,709
2021	5,983,237	3,127,080	53,038	409,774	974,705	1,007,803	410,838
2022	5,568,468	2,759,298	49,600	409,638	917,333	1,003,104	429,495
2023	5,184,438	2,474,403	48,400	415,251	878,948	980,329	387,107
2024	5,253,145	2,531,964	47,200	424,988	878,721	980,740	389,532
2025	4,825,673	2,274,708	41,075	335,388	808,463	964,907	401,132
2026	4,601,178	2,199,450	35,100	327,038	670,450	956,758	412,382
2027	4,318,046	2,002,378	34,200	299,019	600,881	963,336	418,232
2028	3,979,683	1,862,385	38,225	301,100	557,150	792,516	428,307
2029	3,759,409	1,635,504	42,100	302,706	543,119	798,610	437,370
2030	3,091,269	1,537,252	26,125	185,669	484,669	412,034	445,520
2031	2,721,990	1,307,521	25,375	155,513	383,000	402,799	447,782
2032	2,404,222	1,152,021	-	121,038	318,271	363,660	449,232
2033	2,342,532	1,171,431	-	117,013	254,256	359,665	440,167
2034	1,547,522	922,611	-	-	109,032	360,231	155,648
2035	1,534,323	911,996	-	-	111,144	355,323	155,860
2036	1,180,681	684,424	-	-	113,106	355,138	28,013
2037	688,421	379,101	-	-	80,400	196,820	32,100
2038	682,253	377,588	-	-	78,100	190,540	36,025
2039	390,775	228,375	-	-	65,975	81,200	15,225
Totals	\$ 66,424,962	\$ 32,639,446	\$ 560,548	\$ 4,210,965	\$ 9,802,006	\$ 12,877,321	\$ 6,334,676

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19



Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/19.

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
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	1,183,236	115,366	1,183,236	115,366	3,281,788	500,070	3,281,788	500,070

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
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	805,000	28,437	693,910	24,513	111,090	3,924	2,220,000	134,864	1,873,684	113,826	192,028	11,666	154,288	9,372

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
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	600,000	18,749	299,460	9,358	44,580	1,393	54,360	1,699	117,360	3,667	84,240	2,632

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (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
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	835,000	123,026	-	-	700,000	117,626	135,000	5,400	955,000	68,600	270,000	18,900	685,000	49,700

Debt Funding Year	2012B Refunding			
	Total		Levy Portion	
	Principal	Interest	Principal	Interest
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	990,000	96,168	990,000	96,168

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (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
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	6,715,000	1,562,462	325,000	76,739	65,000	975	1,465,000	350,046	1,760,000	406,731	340,000	5,100	2,760,000	722,871

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (CONT.)



Debt Funding Year	2013 Revenue Bond			
	Total		Sewer Utility Portion	
	Principal	Interest	Principal	Interest
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	1,395,000	505,839	1,395,000	505,839

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (CONT.)



Debt Funding	2015 Corporate Purpose (Includes Refunding of 2010 BAB)											
	Total		Stormwater Utility		Levy Portion		Levy Portion - BAB		Water Utility - BAB		TID #1 - BAB	
	Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
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	8,155,000	1,767,748	1,655,000	431,426	3,170,000	799,465	1,970,000	325,113	1,090,000	169,584	270,000	42,160

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (CONT.)



Debt Funding	2016 Corporate Purpose (Includes Refunding of 2007 Corp Purp)											
	Total		Water Utility		Sewer Utility		Levy Portion		Levy Portion (07 Refnd)		Water Utility (07 Refnd)	
	Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal
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	8,220,000	1,656,186	445,000	100,649	2,260,000	499,853	4,210,000	931,684	975,000	92,975	330,000	31,025

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (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
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	6,800,000	1,129,675	2,565,000	458,325	1,775,000	252,700	1,595,000	250,025	485,000	100,025	380,000	68,600



DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (CONT.)

Debt Funding	2018A NOTE					
	Total		Levy Portion		Water Portion	
	Principal	Interest	Principal	Interest	Principal	Interest
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	1,820,000	258,900	1,725,000	245,475	95,000	13,425

Debt Funding	2018B BONDS									
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	5,210,000	1,516,084	4,525,000	1,279,678	145,000	52,326	270,000	92,040	270,000	92,040

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/19 (CONT.)



Debt Funding Year	2019 BONDS											
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion		NSFD Portion (reimbursed)	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	225,000	106,614	120,000	51,907	45,000	18,930	55,000	22,497	5,000	3,464	-	9,816
2021	185,000	166,725	100,000	78,750	35,000	28,275	45,000	33,975	5,000	5,775	-	19,950
2022	205,000	160,875	110,000	75,600	40,000	27,150	45,000	32,625	10,000	5,550	-	19,950
2023	210,000	154,650	110,000	72,300	40,000	25,950	50,000	31,200	10,000	5,250	-	19,950
2024	255,000	147,675	115,000	68,925	40,000	24,750	50,000	29,700	10,000	4,950	40,000	19,350
2025	265,000	139,875	120,000	65,400	40,000	23,550	50,000	28,200	10,000	4,650	45,000	18,075
2026	280,000	131,700	125,000	61,725	45,000	22,275	55,000	26,625	10,000	4,350	45,000	16,725
2027	285,000	123,225	130,000	57,900	45,000	20,925	55,000	24,975	10,000	4,050	45,000	15,375
2028	285,000	114,675	130,000	54,000	45,000	19,575	55,000	23,325	10,000	3,750	45,000	14,025
2029	300,000	105,900	135,000	50,025	50,000	18,150	60,000	21,600	10,000	3,450	45,000	12,675
2030	300,000	96,900	140,000	45,900	50,000	16,650	60,000	19,800	10,000	3,150	40,000	11,400
2031	305,000	87,825	145,000	41,625	50,000	15,150	60,000	18,000	10,000	2,850	40,000	10,200
2032	315,000	78,525	145,000	37,275	55,000	13,575	65,000	16,125	10,000	2,550	40,000	9,000
2033	320,000	69,000	150,000	32,850	55,000	11,925	65,000	14,175	10,000	2,250	40,000	7,800
2034	330,000	59,250	155,000	28,275	55,000	10,275	70,000	12,150	10,000	1,950	40,000	6,600
2035	340,000	49,200	160,000	23,550	60,000	8,550	70,000	10,050	10,000	1,650	40,000	5,400
2036	345,000	38,925	165,000	18,675	60,000	6,750	70,000	7,950	10,000	1,350	40,000	4,200
2037	365,000	28,275	175,000	13,575	65,000	4,875	75,000	5,775	10,000	1,050	40,000	3,000
2038	375,000	17,175	180,000	8,250	65,000	2,925	75,000	3,525	15,000	675	40,000	1,800
2039	385,000	5,775	185,000	2,775	65,000	975	80,000	1,200	15,000	225	40,000	600
Total	5,875,000	1,882,764	2,795,000	889,282	1,005,000	321,180	1,210,000	383,472	200,000	62,939	665,000	225,891

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/19



	Total		Levy Portion		Special Assessment Portion		TID Portion		Water Utility Portion		Sewer Utility Portion		Stormwater Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2020	4,938,552	1,429,145	2,407,860	692,096	107,290	12,820	307,180	99,650	766,630	207,654	1,079,592	272,216	270,000	144,709
2021	4,610,135	1,373,102	2,458,449	668,631	42,290	10,748	317,180	92,594	774,998	199,707	747,218	260,585	270,000	140,838
2022	4,312,038	1,256,430	2,152,960	606,338	40,000	9,600	325,000	84,638	736,035	181,298	763,043	240,061	295,000	134,495
2023	4,044,269	1,140,169	1,926,000	548,403	40,000	8,400	340,000	75,251	716,625	162,323	761,644	218,685	260,000	127,107
2024	4,231,839	1,021,306	2,041,785	490,179	40,000	7,200	360,000	64,988	736,190	142,531	783,864	196,876	270,000	119,532
2025	3,919,755	905,918	1,840,000	434,708	35,000	6,075	280,000	55,388	685,000	123,463	789,755	175,152	290,000	111,132
2026	3,803,027	798,151	1,815,000	384,450	30,000	5,100	280,000	47,038	565,000	105,450	803,027	153,731	310,000	102,382
2027	3,621,668	696,378	1,665,000	337,378	30,000	4,200	260,000	39,019	510,000	90,881	831,668	131,668	325,000	93,232
2028	3,381,609	598,074	1,570,000	292,385	35,000	3,225	270,000	31,100	480,000	77,150	681,609	110,907	345,000	83,307
2029	3,257,132	502,277	1,385,000	250,504	40,000	2,100	280,000	22,706	480,000	63,119	707,132	91,478	365,000	72,370
2030	2,675,000	416,269	1,325,000	212,252	25,000	1,125	170,000	15,669	435,000	49,669	335,000	77,034	385,000	60,520
2031	2,380,000	341,990	1,130,000	177,521	25,000	375	145,000	10,513	345,000	38,000	335,000	67,799	400,000	47,782
2032	2,130,000	274,222	1,005,000	147,021	-	-	115,000	6,038	290,000	28,271	305,000	58,660	415,000	34,232
2033	2,135,000	207,532	1,055,000	116,431	-	-	115,000	2,013	235,000	19,256	310,000	49,665	420,000	20,167
2034	1,395,000	152,522	835,000	87,611	-	-	-	-	95,000	14,032	320,000	40,231	145,000	10,648
2035	1,425,000	109,323	850,000	61,996	-	-	-	-	100,000	11,144	325,000	30,323	150,000	5,860
2036	1,110,000	70,681	645,000	39,424	-	-	-	-	105,000	8,106	335,000	20,138	25,000	3,013
2037	645,000	43,421	355,000	24,101	-	-	-	-	75,000	5,400	185,000	11,820	30,000	2,100
2038	660,000	22,253	365,000	12,588	-	-	-	-	75,000	3,100	185,000	5,540	35,000	1,025
2039	385,000	5,775	225,000	3,375	-	-	-	-	65,000	975	80,000	1,200	15,000	225
	<u>55,060,024</u>	<u>11,364,938</u>	<u>27,052,054</u>	<u>5,587,392</u>	<u>489,580</u>	<u>70,968</u>	<u>3,564,360</u>	<u>646,605</u>	<u>8,270,478</u>	<u>1,531,528</u>	<u>10,663,552</u>	<u>2,213,769</u>	<u>5,020,000</u>	<u>1,314,676</u>

2020 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	150,470	27,495	27,495	27,495	232,955
Village Manager Totals	150,470	27,495	27,495	27,495	232,955
53000 - Finance/Clerk					
100 - Salary & Wages	127,138	30,761	30,761	30,761	219,421
Finance/Clerk Totals	127,138	30,761	30,761	30,761	219,421
57000 - Court					
100 - Salary	59,026	-	-	-	59,026
Court Totals	59,026	-	-	-	59,026
61000 - Police:					
100 - Salary	712,770	-	-	-	712,770
110 - Patrol Wages	1,333,465	-	-	-	1,333,465
111 - Community Service Officers	74,736	-	-	-	74,736
112 - Clerical Wages	42,277	-	-	-	42,277
113 - Overtime	124,587	-	-	-	124,587
114 - Holiday Payout	56,304	-	-	-	56,304
Police Total	2,344,139	-	-	-	2,344,139
63000 - Health:					
100 - Salary & Wages	107,283	-	-	-	107,283
Health Total	107,283	-	-	-	107,283

2020 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	75,176	38,321	38,321	38,321	190,139
80000-120 - General DPW Labor	284,924	81,555	110,428	56,938	533,845
81000-101 - Staff Engineer Wages	17,063	17,063	17,063	17,063	68,252
82000-121 - Solid Waste Collection	128,817	-	-	-	128,817
82000-122 - Recycling Collection	68,744	-	-	-	68,744
83000-120 - Street Maintenance	10,796	-	-	-	10,796
84000-120 - Street Light Maintenance	25,317	-	-	-	25,317
86000-123 - Snow Removal	46,688	-	-	-	46,688
87000-127 - Mechanic	53,299	7,614	7,614	7,614	76,141
88000-128 - Parks	93,814	-	-	-	93,814
88000-126 - Forestry	43,451	-	-	-	43,451
89000-124 - Leaf Collection	37,974	-	-	-	37,974
89000-125 - Yardwaste Collection	50,677	-	-	-	50,677
89000-129 - Brush Chipping	17,640	-	-	-	17,640
Engineering/Public Works Total	954,380	144,553	173,426	119,936	1,392,295
65000 -Building Services					
100 - Salary & Wages	197,516	-	-	-	197,516
Inspection Total	197,516	-	-	-	197,516
55500 - Facilities Management					
100 - Salary & Wages**	40,155	-	-	-	40,155
Facilities Management Total	40,155	-	-	-	40,155
93100 - Library:					
100 - Salary & Wages	464,539	-	-	-	464,539
Library Total	464,539	-	-	-	464,539
Accumulated Totals	\$ 4,444,645	\$ 202,809	\$ 231,682	\$ 178,192	\$ 5,057,328

2020 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	11,512	2,103	2,103	2,103	17,821
160 - Health/Dental Insurance Premium	25,314	6,632	6,632	6,632	45,210
161 - Health Insurance Co-Pay	798	218	218	218	1,452
170 - Retirement Contribution	10,157	1,856	1,856	1,856	15,725
180 - Group Life Insurance Premium	162	30	30	30	252
181 - Disability Insurance Premium	162	30	30	30	252
Village Manager Totals	48,105	10,869	10,869	10,869	80,712
53000 - Finance/Clerk					
150 - FICA	9,727	2,353	2,353	2,353	16,786
160 - Health/Dental Insurance Premium	21,537	3,720	3,720	3,720	32,697
161 - Health Insurance Co-Pay	753	108	108	108	1,077
170 - Retirement Contribution	8,581	2,076	2,076	2,076	14,809
180 - Group Life Insurance Premium	154	61	61	61	337
181 - Disability Insurance Premium	154	61	61	61	337
Finance/Clerk Totals	40,906	8,379	8,379	8,379	66,043
57000 - Court					
150 - FICA	4,516	-	-	-	4,516
160 - Health/Dental Insurance Premium	9,341	-	-	-	9,341
161 - Health Insurance Co-Pay	350	-	-	-	350
170 - Retirement Contribution	3,984	-	-	-	3,984
180 - Group Life Insurance Premium	396	-	-	-	396
181 - Disability Insurance Premium	396	-	-	-	396
Court Totals	18,983	-	-	-	18,983
60000 - Police					
150 - FICA	179,327	-	-	-	179,327
160 - Health/Dental Insurance Premium	415,932	-	-	-	415,932
161 - Health Insurance Co-Pay	14,075	-	-	-	14,075
170 - Retirement Contribution	256,359	-	-	-	256,359
180 - Group Life Insurance Premium	2,064	-	-	-	2,064
181 - Disability Insurance Premium	2,064	-	-	-	2,064
185 - Safety & Uniform Allowance	15,250	-	-	-	15,250
Police Total	885,070	-	-	-	885,070

2020 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	8,207	-	-	-	8,207
160 - Health/Dental Insurance Premium	9,341	-	-	-	9,341
161 - Health Insurance Co-Pay	350	-	-	-	350
170 - Retirement Contribution	3,274	-	-	-	3,274
180 - Group Life Insurance Premium	336	-	-	-	336
181 - Disability Insurance Premium	336	-	-	-	336
Health Total	21,844	-	-	-	21,844
Facilities					
150 - FICA	1,713	-	-	-	1,713
170 - Retirement Contribution	1,511	-	-	-	1,511
Facilities Total	3,223	-	-	-	3,223
Engineering / Public Works					
Admin/General Operations - Taxes & Benefits	165,075	57,003	67,205	48,260	337,543
Engineering - Taxes & Benefits	7,994	7,994	7,994	7,994	31,976
Solid Waste / Recycling - Taxes & Benefits	64,270	-	-	-	64,270
Street Maintenance - Taxes & Benefits	3,163	-	-	-	3,163
Street Light Maintenance - Taxes & Benefits	5,995	-	-	-	5,995
Snow Removal - Taxes & Benefits	21,243	-	-	-	21,243
Garage - Taxes & Benefits	23,835	3,405	3,405	3,405	34,050
Parks/Forestry - Taxes & Benefits	63,061	-	-	-	63,061
Leaf/Yardwaste/Brush Collection - Taxes & Benefits	42,906	-	-	-	42,906
Engineering/Public Works Total	397,542	68,402	78,604	59,659	604,207
65000 - Building Services					
150 - FICA	15,110	-	-	-	15,110
160 - Health/Dental Insurance Premium	63,315	-	-	-	63,315
161 - Health Insurance Co-Pay	2,175	-	-	-	2,175
170 - Retirement Contribution	13,332	-	-	-	13,332
180 - Group Life Insurance Premium	576	-	-	-	576
181 - Disability Insurance Premium	576	-	-	-	576
Inspection Total	95,084	-	-	-	95,084

2020 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	35,537	-	-	-	35,537
160 - Health/Dental Insurance Premium	63,284	-	-	-	63,284
161 - Health Insurance Co-Pay	2,150	-	-	-	2,150
170 - Retirement Contribution	23,568	-	-	-	23,568
180 - Group Life Insurance Premium	792	-	-	-	792
181 - Disability Insurance Premium	792	-	-	-	792
Library Total	126,123	-	-	-	126,123
Accumulated Totals	<u>\$ 1,636,881</u>	<u>\$ 87,650</u>	<u>\$ 97,852</u>	<u>\$ 78,907</u>	<u>\$ 1,901,290</u>

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2020 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	
Village Manager:												
Village Manager	121,703	-	-	121,703	9,310	8,215	3,000	-	144	144	-	142,517
Assistant Manager	69,254	-	-	69,254	5,298	4,675	21,105	725	60	60	-	101,177
Administrative Assistant	41,936	60	-	41,996	3,213	2,835	21,105	725	48	48	-	69,970
Total	232,893	60	-	232,953	17,821	15,724	45,210	1,450	252	252	-	313,663
Finance/Clerk:												
Finance Director/Clerk	107,120	-	-	107,120	8,195	7,231	20,356	725	108	108	-	143,842
Assistant Finance Clerk	56,263	2,529	-	58,792	4,498	3,968	3,000	-	180	180	-	70,618
Deputy Clerk	51,530	1,979	-	53,509	4,093	3,612	9,341	350	48	48	-	71,001
Total	214,913	4,508	-	219,421	16,786	14,811	32,697	1,075	336	336	-	285,462
Court :												
Court Clerk	55,645	3,381	-	59,026	4,515	3,984	9,341	350	396	396	-	78,009
Total	55,645	3,381	-	59,026	4,515	3,984	9,341	350	396	396	-	78,009
Police Dept:												
Police Chief	118,092	-	-	118,092	9,034	5,905	5,942	-	-	-	500	139,473
Lieutenant	105,804	-	3,066	108,870	8,329	12,781	21,105	725	120	120	500	152,550
Lieutenant	104,290	-	3,778	108,068	8,267	12,687	21,105	725	120	120	500	151,592
Sergeant	94,139	4,409	3,606	102,154	7,815	11,993	21,105	725	168	168	500	144,628
Sergeant	94,139	12,869	2,583	109,591	8,384	12,866	9,341	350	108	108	500	141,248
Sergeant	94,367	10,038	5,320	109,725	8,394	12,882	9,341	350	96	96	500	141,384
Sergeant	94,139	10,400	5,311	109,850	8,404	12,896	21,105	725	108	108	500	153,696
Detective	88,664	7,405	5,093	101,162	7,739	11,876	21,105	725	168	168	500	143,443
Detective/CLO	83,114	7,313	3,312	93,739	7,171	11,005	21,105	725	48	48	500	134,341
Police Officer	81,953	5,689	3,265	90,907	6,954	10,672	21,105	725	276	276	500	131,416
Police Officer	81,953	7,613	3,265	92,831	7,102	10,898	21,105	725	156	156	500	133,473
Police Officer	81,953	4,637	3,265	89,855	6,874	10,549	21,105	725	84	84	500	129,776
Police Officer	81,953	6,138	-	88,091	6,739	10,342	21,105	725	48	48	500	127,598
Police Officer	81,953	5,219	297	87,469	6,691	10,269	21,105	725	48	48	500	126,855
Police Officer	81,953	3,096	3,265	88,314	6,756	10,368	21,105	725	84	84	500	127,936
Police Officer	81,953	3,456	1,187	86,596	6,625	10,166	21,105	725	36	36	500	125,789
Police Officer	81,953	7,163	3,265	92,381	7,067	10,846	21,105	725	48	48	500	132,720
Police Officer	81,953	5,996	3,265	91,214	6,978	10,709	21,105	725	48	48	500	131,326
Police Officer	81,953	5,450	-	87,403	6,686	10,261	21,105	725	36	36	500	126,752
Police Officer - Year 3	78,917	6,099	3,144	88,160	6,744	10,350	9,341	350	24	24	500	115,493
Police Officer - Year 3	78,917	4,818	3,144	86,879	6,646	10,200	21,105	725	36	36	500	126,127
Police Officer - Year 1	61,441	2,570	2,003	66,014	5,050	7,750	1,500	-	24	24	250	80,612
Police Officer - Year 1	61,441	2,531	1,335	65,307	4,996	7,667	9,341	350	24	24	250	87,959
Police Officer - Year 1	61,441	1,678	1,335	64,454	4,931	7,567	9,341	350	24	24	250	86,941
Community Service Officer	18,684	-	-	18,684	1,429	-	-	-	-	-	1,000	21,113
Community Service Officer	18,684	-	-	18,684	1,429	-	-	-	-	-	1,000	21,113
Community Service Officer	18,684	-	-	18,684	1,429	-	-	-	-	-	1,000	21,113
Community Service Officer	18,684	-	-	18,684	1,429	-	-	-	-	-	1,000	21,113
Police Clerk	41,864	413	-	42,277	3,234	2,854	3,000	-	132	132	-	51,628
Total	2,155,035	125,000	64,104	2,344,139	179,327	256,359	415,932	14,075	2,064	2,064	15,250	3,229,209

2020 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total Wages & Benefits
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	
Health Department:												
Nurse	48,508	-	-	48,508	3,711	3,274	9,341	350	336	336	-	65,856
Aide	9,834	-	-	9,834	752	-	-	-	-	-	-	10,586
Aide	9,809	-	-	9,809	750	-	-	-	-	-	-	10,559
Aide	9,834	-	-	9,834	752	-	-	-	-	-	-	10,586
Aide	9,766	-	-	9,766	747	-	-	-	-	-	-	10,513
Aide	9,766	-	-	9,766	747	-	-	-	-	-	-	10,513
Aide	9,766	-	-	9,766	747	-	-	-	-	-	-	10,513
Total	107,283	-	-	107,283	8,207	3,274	9,341	350	336	336	-	129,127
Engineering/Public Works/Facilities:												
Engineer/DPW Director	118,452	-	-	118,452	9,062	7,996	21,105	725	624	624	175	158,762
Staff Engineer	68,252	-	-	68,252	5,221	4,607	21,105	725	72	72	175	100,229
Superintendent/Forester	87,083	-	-	87,083	6,662	5,878	21,105	725	588	588	175	122,804
Garage Supervisor/Mechanic	74,407	1,735	-	76,142	5,825	5,140	21,105	725	540	540	175	110,191
Foreman	73,042	7,309	4,179	84,530	6,467	5,706	21,105	725	156	156	175	119,019
Driver/Collector	60,506	1,909	-	62,415	4,775	4,213	21,105	725	192	192	175	93,792
Driver/Collector	60,655	2,457	-	63,112	4,828	4,260	21,105	725	204	204	175	94,613
Driver/Collector	58,182	1,524	-	59,706	4,568	4,030	19,963	725	60	60	175	89,287
Service Worker	61,188	515	-	61,703	4,720	4,165	9,341	350	336	336	175	81,126
Service Worker	58,182	2,937	-	61,119	4,676	4,126	21,105	725	48	48	175	92,021
Service Worker	60,997	4,699	-	65,696	5,026	4,434	21,105	725	84	84	175	97,329
Service Worker	61,060	1,886	-	62,946	4,815	4,249	21,105	725	492	492	175	94,999
Service Worker	61,466	4,241	-	65,707	5,027	4,435	21,105	725	432	432	175	98,037
Service Worker	61,060	1,281	-	62,341	4,769	4,208	21,105	725	192	192	175	93,707
Service Worker	61,359	2,212	-	63,571	4,863	4,291	9,341	350	348	348	175	83,288
Service Worker	61,359	590	-	61,949	4,739	4,182	21,105	725	420	420	175	93,715
Service Worker	59,620	1,963	-	61,583	4,711	4,157	21,105	725	48	48	175	92,552
Service Worker/Utility Tech	59,620	6,442	-	66,062	5,054	4,459	9,341	350	60	60	175	85,561
Service Worker/Utility Tech	58,182	3,427	3,329	64,938	4,968	4,383	21,105	725	384	384	175	97,062
Services Technician	64,301	4,618	3,679	72,598	5,554	4,900	9,341	350	516	516	175	93,950
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	22,386	-	-	22,386	1,713	1,511	-	-	-	-	-	25,610
Total	1,371,519	49,744	11,187	1,432,450	109,582	95,330	373,902	13,000	5,796	5,796	4,025	2,039,881
Building Services:												
Building Services Director	87,172	-	-	87,172	6,669	5,884	21,105	725	144	144	-	121,843
Building Inspector	63,853	3,285	-	67,138	5,136	4,532	21,105	725	84	84	-	98,804
Clerical Assistant	42,683	523	-	43,206	3,305	2,916	21,105	725	348	348	-	71,954
Total	193,708	3,808	-	197,516	15,110	13,332	63,315	2,175	576	576	-	292,600

2020 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded						Total Wages & Benefits	
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability		Clothing
Library:												
Library Director	82,397	-	-	82,397	6,303	5,562	3,000	-	144	144	-	97,550
Circulation Supervisor	45,629	-	-	45,629	3,491	3,080	21,105	725	144	144	-	74,318
Administrative & Adult Services	46,530	-	-	46,530	3,560	3,141	9,341	350	36	36	-	62,993
Community & Adult Services	50,679	-	-	50,679	3,877	3,421	3,000	-	60	60	-	61,097
Head of Youth Services	52,715	-	-	52,715	4,033	3,558	21,105	725	60	60	-	82,256
Adult Reference Librarian	26,652	-	-	26,652	2,039	1,799	5,733	350	216	216	-	37,005
Youth Services Librarian	30,453	-	-	30,453	2,330	-	-	-	-	-	-	32,783
Youth Services Librarian	15,974	-	-	15,974	1,222	1,078	-	-	-	-	-	18,274
Circulation Clerk	7,808	-	-	7,808	597	-	-	-	-	-	-	8,405
Circulation Clerk	4,536	-	-	4,536	347	306	-	-	-	-	-	5,189
Circulation Clerk	8,266	-	-	8,266	632	-	-	-	-	-	-	8,898
Circulation Clerk	7,429	-	-	7,429	568	-	-	-	-	-	-	7,997
Circulation Clerk	15,596	-	-	15,596	1,193	1,053	-	-	132	132	-	18,106
Circulation Clerk	8,448	-	-	8,448	646	570	-	-	-	-	-	9,665
Circulation Clerk	7,655	-	-	7,655	586	-	-	-	-	-	-	8,241
Circulation Clerk	8,184	-	-	8,184	626	-	-	-	-	-	-	8,810
Circulation Clerk	7,279	-	-	7,279	557	-	-	-	-	-	-	7,836
Circulation Clerk	1,181	-	-	1,181	90	-	-	-	-	-	-	1,271
Shelver	1,142	-	-	1,142	87	-	-	-	-	-	-	1,229
Shelver	2,023	-	-	2,023	155	-	-	-	-	-	-	2,178
Shelver	2,063	-	-	2,063	158	-	-	-	-	-	-	2,221
Shelver	5,277	-	-	5,277	404	-	-	-	-	-	-	5,681
Shelver	1,712	-	-	1,712	131	-	-	-	-	-	-	1,843
Shelver	1,675	-	-	1,675	128	-	-	-	-	-	-	1,803
Shelver	669	-	-	669	51	-	-	-	-	-	-	720
Shelver	778	-	-	778	60	-	-	-	-	-	-	838
Shelver	669	-	-	669	51	-	-	-	-	-	-	720
Assitant Librarian	10,404	-	-	10,404	796	-	-	-	-	-	-	11,200
Intern	10,716	-	-	10,716	820	-	-	-	-	-	-	11,536
Total	464,539	-	-	464,539	35,537	23,568	63,284	2,150	792	792	-	590,662
Accumulated Totals	4,795,535	186,501	75,291	5,057,328	386,886	426,383	1,013,022	34,625	10,548	10,548	19,275	6,958,614

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2020 Budget
Personnel Detail - Two Year Comparision by Department

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	
Village Manager:												
Village Manager	121,703	-	-	121,703	9,310	8,215	3,000	-	144	144	-	142,516
Assistant Manager	69,254	-	-	69,254	5,298	4,675	21,105	725	60	60	-	101,177
Administrative Assistant	41,936	60	-	41,996	3,213	2,835	21,105	725	48	48	-	69,969
2020 Totals	232,893	60	-	232,953	17,821	15,724	45,210	1,450	252	252	-	313,662
2019 Totals	226,155	-	-	226,155	17,301	14,813	43,114	1,450	192	192	-	303,217
% Increase / (Decrease)	3%	0%	0%	3%	3%	6%	5%	0%	31%	31%	0%	3%
Finance/Clerk:												
Finance Director/Clerk	107,120	-	-	107,120	8,195	7,231	20,356	725	108	108	-	143,842
Assistant Finance Clerk	56,263	2,529	-	58,792	4,498	3,968	3,000	-	180	180	-	70,618
Deputy Clerk	51,530	1,979	-	53,509	4,093	3,612	9,341	350	48	48	-	71,001
2020 Totals	214,913	4,508	-	219,421	16,786	14,811	32,697	1,075	336	336	-	285,462
2019 Totals	208,172	3,853	-	212,025	16,220	13,888	20,746	700	312	312	-	264,203
% Increase / (Decrease)	3%	17%	0%	3%	3%	7%	58%	54%	8%	8%	0%	8%
Court :												
Court Clerk	55,645	3,381	-	59,026	4,515	3,984	9,341	350	396	396	-	78,009
2020 Totals	55,645	3,381	-	59,026	4,515	3,984	9,341	350	396	396	-	78,009
2019 Totals	53,461	3,282	-	56,743	4,355	3,728	8,873	350	384	384	-	74,817
% Increase / (Decrease)	4%	3%	0%	4%	4%	7%	5%	0%	3%	3%	0%	4%
Police Dept:												
Police Chief	118,092	-	-	118,092	9,034	5,905	5,942	-	-	-	500	139,473
Lieutenants (2)	210,094	-	6,844	216,938	16,596	25,469	42,210	1,450	240	240	1,000	304,142
Sergeants (4)	376,784	37,716	16,820	431,320	32,996	50,637	60,892	2,150	480	480	2,000	580,955
Detective	88,664	7,405	5,093	101,162	7,739	11,876	21,105	725	168	168	500	143,443
Detective/CLO	83,114	7,313	3,312	93,739	7,171	11,005	21,105	725	48	48	500	134,341
Police Officers (15)	1,161,687	72,153	32,035	1,265,875	96,839	148,614	261,678	9,025	996	996	6,750	1,790,773
Community Service Officers (4)	74,736	-	-	74,736	5,717	-	-	-	-	-	4,000	84,453
Police Clerk	41,864	413	-	42,277	3,234	2,854	3,000	-	132	132	-	51,629
2020 Totals	2,155,035	125,000	64,104	2,344,139	179,327	256,359	415,932	14,075	2,064	2,064	15,250	3,229,210
2019 Totals	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
% Increase / (Decrease)	4%	0%	-4%	4%	4%	13%	2%	-3%	17%	17%	5%	4%
Health Department:												
Nurse	48,508	-	-	48,508	3,711	3,274	9,341	350	336	336	-	65,856
Aides (6)	58,775	-	-	58,775	4,496	-	-	-	-	-	-	63,271
2020 Totals	107,283	-	-	107,283	8,207	3,274	9,341	350	336	336	-	129,127
2019 Totals	104,659	-	-	104,659	8,006	3,100	8,873	350	324	324	-	125,636
% Increase / (Decrease)	3%	0%	0%	3%	3%	6%	5%	0%	4%	4%	0%	3%

2020 Budget
Personnel Detail - Two Year Comparision (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits						Total Annual Wages & Benefits	
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability		Clothing
Engineering/Public Works/Facilities:												
Engineer/DPW Director	118,452	-	-	118,452	9,062	7,996	21,105	725	624	624	175	158,762
Staff Engineer	68,252	-	-	68,252	5,221	4,607	21,105	725	72	72	175	100,229
Superintendent/Forester	87,083	-	-	87,083	6,662	5,878	21,105	725	588	588	175	122,804
Garage Supervisor/Mechanic	74,407	1,735	-	76,142	5,825	5,140	21,105	725	540	540	175	110,191
Foreman	73,042	7,309	4,179	84,530	6,467	5,706	21,105	725	156	156	175	119,019
Collectors (3)	179,343	5,890	-	185,233	14,170	12,503	62,173	2,175	456	456	525	277,692
Service Workers (9)	546,291	20,324	-	566,615	43,346	38,247	166,417	5,775	2,400	2,400	1,575	826,775
Service Worker/Utility Techs (2)	117,802	9,868	3,329	130,999	10,021	8,842	30,446	1,075	444	444	350	182,622
Services Technicians (1)	64,301	4,618	3,679	72,598	5,554	4,900	9,341	350	516	516	175	93,950
Summer Seasonals (3)	20,160	-	-	20,160	1,542	-	-	-	-	-	525	22,227
Custodian	22,386	-	-	22,386	1,713	1,511	-	-	-	-	-	25,610
2020 Totals	1,371,519	49,744	11,187	1,432,450	109,582	95,330	373,902	13,000	5,796	5,796	4,025	2,039,881
2019 Totals	1,362,114	43,479	11,288	1,416,881	108,391	89,720	344,095	12,625	4,848	4,848	4,200	1,985,608
% Increase / (Decrease)	1%	14%	-1%	1%	1%	6%	9%	3%	20%	20%	-4%	3%
Building Services:												
Building Services Director	87,172	-	-	87,172	6,669	5,884	21,105	725	144	144	-	121,843
Building Inspector	63,853	3,285	-	67,138	5,136	4,532	21,105	725	84	84	-	98,804
Clerical Assistant	42,683	523	-	43,206	3,305	2,916	21,105	725	348	348	-	71,954
2020 Totals	193,708	3,808	-	197,516	15,110	13,332	63,315	2,175	576	576	-	292,600
2019 Totals	188,445	4,402	-	192,847	14,753	12,631	60,171	2,175	444	444	-	283,465
% Increase / (Decrease)	3%	-13%	0%	2%	2%	6%	5%	0%	30%	30%	0%	3%
Library:												
Library Director	82,397	-	-	82,397	6,303	5,562	3,000	-	144	144	-	97,550
Circulation Supervisor	45,629	-	-	45,629	3,491	3,080	21,105	725	144	144	-	74,318
Administrative & Adult Services	46,530	-	-	46,530	3,560	3,141	9,341	350	36	36	-	62,993
Community & Adult Services	50,679	-	-	50,679	3,877	3,421	3,000	-	60	60	-	61,097
Head of Youth Services	52,715	-	-	52,715	4,033	3,558	21,105	725	60	60	-	82,256
Adult Reference Librarian	26,652	-	-	26,652	2,039	1,799	5,733	350	216	216	-	37,005
Youth Services Librarians (2)	46,427	-	-	46,427	3,552	1,078	-	-	-	-	-	51,057
Circulation Clerks (10)	76,382	-	-	76,382	5,843	1,929	-	-	132	132	-	84,418
Shelvers (7)	16,008	-	-	16,008	1,225	-	-	-	-	-	-	17,233
Assistant Librarian / Intern	21,120	-	-	21,120	1,616	-	-	-	-	-	-	22,736
2020 Totals	464,539	-	-	464,539	35,537	23,568	63,284	2,150	792	792	-	590,662
2019 Totals	447,977	-	-	447,977	34,270	21,339	49,264	1,775	1,008	1,008	-	556,641
% Increase / (Decrease)	4%	0%	0%	4%	4%	10%	28%	21%	-21%	-21%	0%	6%
2020 Accumulated Totals	4,795,535	186,501	75,291	5,057,327	386,886	426,382	1,013,022	34,625	10,548	10,548	19,275	6,958,613
2019 Accumulated Totals	4,660,795	180,264	77,758	4,918,817	376,303	385,535	943,579	33,875	9,276	9,276	18,775	6,695,436
\$ Increase / (Decrease)	134,740	6,237	(2,467)	138,510	10,583	40,847	69,443	750	1,272	1,272	500	263,177
% Increase / (Decrease)	3%	3%	-3%	3%	3%	11%	7%	2%	14%	14%	3%	4%

2020 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%
Assistant Finance Clerk	25%	25%	25%	25%	100%
Deputy Clerk	70%	10%	10%	10%	100%
Total					
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	70%	10%	10%	10%	100%
Foreman	95%	-	5%	-	100%
Driver/Collector	100%	-	-	-	100%
Driver/Collector	100%	-	-	-	100%
Driver/Collector	100%	-	-	-	100%
Service Worker	50%	-	20%	30%	100%
Service Worker	65%	25%	10%	-	100%
Service Worker	95%	-	-	5%	100%
Service Worker	100%	-	-	-	100%
Service Worker	90%	-	-	10%	100%
Service Worker	100%	-	-	-	100%
Service Worker	40%	15%	35%	10%	100%
Service Worker	50%	-	20%	30%	100%
Service Worker	100%	-	-	-	100%
Service Worker/Utility Tech	30%	35%	35%	-	100%
Service Worker/Utility Tech	30%	35%	35%	-	100%
Services Technician	70%	15%	10%	5%	100%
Summer Seasonal	100%	-	-	-	100%
Summer Seasonal	100%	-	-	-	100%
Summer Seasonal	100%	-	-	-	100%
Custodian	100%	-	-	-	100%

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Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation Amount			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
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	\$ 65,000	45,500	6,500	6,500	6,500
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	\$ 85,250	72,460	4,264	4,263	4,263
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	\$ 28,000	7,000	7,000	7,000	7,000
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	\$ 100,000	60,000	10,000	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	\$ 20,000	5,000	5,000	5,000	5,000
Contingencies & Transfers	Postemployment benefit liability	\$ 20,000	11,000	3,000	3,000	3,000
Insurance	Insurance	\$ 300,725	165,398	45,109	45,109	45,109
Contracted Services	Audit services	\$ 47,500	26,125	7,125	7,125	7,125
	Totals	\$ 805,225	\$ 488,483	\$ 102,038	\$ 107,707	\$ 106,997

Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Percentage Allocation			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
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	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.

FINANCIAL POLICIES



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	NSF Checks/ACH	\$ 50.00
General	Stop Payment of Check	\$ 50.00
General	Special Event Administrative Fee	\$ 35.00
General	Chronic Nuisance Premises, Admin Fee added for law enforcement	\$ 100.00
	Beverage Licenses:	
Clerk/Treasurer	Retail Class "A" (Malt Beverages)	\$ 100.00
Clerk/Treasurer	Retail Class "A"	\$ 500.00
Clerk/Treasurer	Class "B" Regular	\$ 500.00
Clerk/Treasurer	Class "B" (Malt Beverage)	\$ 100.00
Clerk/Treasurer	Class "C" Wine	\$ 250.00
Clerk/Treasurer	Class "A" Combination	\$ 600.00
Clerk/Treasurer	Class "B" Combination	\$ 600.00
Clerk/Treasurer	Temporary Class "B"	\$ 10.00
Clerk/Treasurer	Operators License	\$ 50.00
Clerk/Treasurer	Operators License - Renewal	\$ 50.00
Clerk/Treasurer	Business Background checks/person	\$ 20.00
	Pet Licenses	
Clerk/Treasurer	Dog & Cat - unaltered	\$ 24.00
Clerk/Treasurer	Dog & Cat - altered	\$ 12.00
Clerk/Treasurer	Dog - after July 1	\$ 6.00
Clerk/Treasurer	Dog/Cat late fee - unaltered	\$ 12.00
Clerk/Treasurer	Dog/Cat late fee - altered	\$ 6.00
MADACC	Fee to reclaim dog or cat (first time)	\$ 25.00
MADACC	Fee to reclaim dog or cat (subsequent events)	\$ 50.00
	False Alarm Fees	
Clerk/Treasurer	Residential - 1st	Warning
Clerk/Treasurer	Residential & Commercial - 2nd and subsequent	\$ 150.00
Clerk/Treasurer	Commercial	\$ 150.00
Clerk/Treasurer	Transient Merchant	\$ 150.00

FEE SCHEDULE



Department	Description	Cost
	Assessment Roll	
Clerk/Treasurer	Printed	\$ 150.00
Clerk/Treasurer	Electronic	\$ 20.00
Clerk/Treasurer	Special Assessment Letters	\$ 25.00
	Tax Roll	
Clerk/Treasurer	Printed	\$ 150.00
Clerk/Treasurer	Electronic	\$ 20.00
	Zoning	
Zoning	Board of Appeals - Appeal fee	\$ 250.00
Zoning	New Home	\$ 150.00
Zoning	Addition	\$ 75.00
Zoning	Accessory Structure (shed/garage)	\$ 50.00
Zoning	Commercial Building	\$ 250.00
Zoning	Zoning Amendment	\$ 250.00
Zoning	Zoning Board of Appeals	\$ 250.00
Zoning	Fee to be removed from BOA meeting and placed on next agenda after posted	\$ 150.00
Zoning	Minimum Building Permit	\$ 60.00
Zoning	Building Permit Exceeding Minimum	\$8.00 / \$1,000 value
Zoning	Minimum Commercial Permit	\$ 100.00
Zoning	Commercial Permit Exceeding Minimum	\$8.00 / \$1,000 value
Zoning	Minimum Electrical Permit	\$ 55.00
Zoning	Minimum HVAC Permit	\$ 55.00
Zoning	Minimum Plumbing Permit	\$ 55.00
Zoning	Minimum Fence Permit	\$ 55.00
Zoning	Exceeding Minimum Fence Permit	\$0.50 / linear foot

FEE SCHEDULE



Department	Description	Cost
	Building	
Building	Roofing Maximum	\$ 250.00
Building	Minimum Residential Roofing	\$ 60.00
Building	Minimum Commercial Roofing	\$ 100.00
Building	Exceeding Roofing Minimum	\$8.00 / \$1,000 value
Building	Work in the Public Right of Way	\$ 60.00
Building	Dumpster Permit - First Month	\$ 75.00
Building	Dumpster Permit - 2nd Month	\$ 150.00
Building	Dumpster Permit - 3rd Month	\$ 225.00
Building	Conditional Use	\$ 100.00
Building	Erosion Control Permit (Engineering costs may apply)	\$ 100.00
Building	Erosion Control Permit - Addition (Engineering costs may apply)	\$ 50.00
Building	Excavation Permit - New Home	\$ 100.00
Building	Excavation Permit - Addition	\$ 50.00
Building	Occupancy Permits (Temporary - 30 Days)	\$ 150.00
Building	Demolition Permit: 200 - 575 Sq Feet	\$ 150.00
Building	Demolition Permit: > 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 - residential/commercial	\$50 / \$150
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
	Overnight Parking	
Police	Overnight Parking Permit - Full Month	\$ 30.00
Police	Overnight Parking Permit - After 15th of month	\$ 15.00
Police	Unpaid Parking Ticket - Administrative Fee	
Police	15-28 days	\$ 5.00
Police	29-56 days	\$ 5.00
Police	57+ days	\$ 5.00
	Accident Reports	
Police	Reports and/or Accidents - Per page	\$ 0.30
Police	Reports and/or Accidents -DVD	\$ 5.00
Police	Reports and/or Accidents -Thumb drive	Cost of drive
Police	Warrant Service Fee for serving others' warrants	\$ 25.00
	Other	
Police	Fingerprinting	\$ 2.00
Police	Investigative Fee	\$ 20.00
Police	Police and administrative bail fee	\$ 25.00
	Public Works	
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	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 2,065 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