Village of Whitefish Bay

2014 Annual Budget

Adopted November 18, 2013

TABLE OF CONTENTS

Description	Page No.
Introduction Section	
Letter of Transmittal	1-4
Village Organization and Historical Information	5-10
2013 Year in Review	11-13
Budget Process & Schedule, Instrument of Adoption and Notice of Public Hearing	15-20
Financial Overview	
Summary of Revenues & Expenditures - Levy Funds	21
Executive Summary	22-27
General Fund	
Summary of Revenues & Expenditures	29-30
Detailed Revenues	31-33
Village Board	35-37
Village Manager	39-43
Finance Director/Clerk	45-49
Elections	51-53
Village Hall	55-56
Facilities Management	57-58
Assessor	59-60
Municipal Court	61-64
Legal Services	65-66
General Employee Fringe Benefits	67
Police Department	69-75
Public Safety Commission	77-78
Department of Public Works/Engineering	79-86
Inspections	87-90
Health	91-93
Contingency, Insurance, Technology & Contracted Services	95-97

TABLE OF CONTENTS

Description	Page No.
Library Special Revenue Fund	99-107
Debt Service Fund	109-112
Capital Fund	113-119
Capital Requests	121-129
Utility Funds	
Water Utility Fund	131-138
Sewer Utility Fund	139-146
Stormwater Utility Fund	147-154
Parking Utility Fund	155-160
Capital Project Funds	
Public Improvement (Special Assessment) Fund	161-162
Borrowed Money Fund	163-164
TID No. 1 Fund	165-166
TID No. 2 Fund	167-168
Appendices	
Existing Debt Summary as of 12/31/12	169-180
Personnel Wage Summary - Allocation to Utility Funds	181-182
Personnel Benefits Summary - Allocation to Utility Funds	183-184
Personnel Detail	185-187
Wages & Benefit Percentage Allocation to Utility Funds	188-189
Expense Account Cost Distribution to Utility Funds	191-192
Financial Policies	193-194
Fee Schedule	195-198
Glossary of Terms	199-205

LETTER OF TRANSMITTAL

President Siegel and Members of the Village Board of Trustees:

2013 proved to be a defining year in Whitefish Bay's history. Embarking in measurers that will over the long term improve the infrastructure, financial stability, and quality services of the Village, we as an organization began to operate under what is to be the new normal for Whitefish Bay; looking and planning forward, rather than dwelling on the past. The 2014 Budget solidifies these efforts. With that in mind, it is our honor to present to you the 2014 Budget. Over the past two years, municipalities across the state have faced increased financial restrictions imposed by the State, decreased revenues, and increased costs. Given these growing challenges, we are proud to have developed a budget that is balanced, continues to provide resources for capital improvements, maintains resources necessary for high quality services, is within the Village's and State's financial parameters, and most importantly, limits the levy increase to the statutory allowable for net new construction at .034%.

The 2014 budget, as with 2013, is presented in a simple line format. You will find an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information and a justification page(s) for specific expense line items. In the appendices of the budget, you can find a schedule of existing debt & debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, a fee schedule, and a glossary of terms.

While the 2014 budget is presented in the same manner as 2013, there are a number of changes implemented in the 2014 budget;

- To better account for revenues, expenses, and donations of the Whitefish Bay Public Library, a special revenue fund (Fund 13) was created to segregate Library operations from the Village's general fund. This includes allocating costs back to the Library which were consolidated with Village operations in 2013. These costs include; custodial supplies, custodial contracts, landscaping, postage, office supplies, utilities, and capital. The Facilities Management Department will continue to be responsible for the maintenance of the building.

- For the second year, management reviewed the distribution of employee wages and benefits, as well as Village expenses, to the utility funds. 2014 will be the first full operational year of the stormwater utility, and as such, wages and benefits (primarily DPW) have been reallocated to all of the utilities on a project basis. It is our intent to examine allocations on an annual basis and adjust as needed to reflect the projects slated for the upcoming year.

- Employee fringe benefits for all Village Hall employees were previously accounted for in one central budget. Due to the implementation of the new accounting software, it became necessary to allocate benefits to the specific department. The 2014 budget allocates benefits costs to each department dependent on the employees classified to the department.

While we found ourselves in a unique situation during the preparation of the 2014 budget, by realizing the cost savings associated with enrolling with a private health insurance carrier of nearly $300,000, the difficulties of preparing any budget were still present. While operational costs have increased, assistance provided by the state, in the form of Shared Revenue and Transportation Aids did not increase from 2013, and is less than

received historically. Additionally, the financial impacts of the Village's 2013 borrowing schedule are recognized in this budget, primarily in the Sewer Utility. Through your review of the Debt Service and Utility Funds you will notice how the nearly $16,000,000 2013 borrowings affects the levy and utility user rates. A $4,110,000 portion of the 2013 borrowings was Sewer Utility specific. In order to cover the debt service payments in the Sewer Utility, the 2014 Budget includes a16% sewer rate increase.

The 2014 Budget continues with a financial discipline that balances resident expectations while continuing on an aggressive infrastructure improvement plan. Below we highlight budget assumptions and significant impacts that contributed to the creation of the 2014 Budget:

2014 Budget Assumptions and Significant Impacts

- 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 quarter 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. Because of the shortfall created by the underfunding of the utility by user fees, in 2014 the general fund contributes $100,170 towards Stormwater Utility operations. This contribution will vary on annual basis. As it stands, stormwater utility revenue is roughly $600,000. The operational allocations to the utility are nearly $700,000, requiring the general fund to contribute $100,170 to fund operations. The wages, benefits, and expense items allocated to the utility are no longer funded through tax dollars and are now more equitably paid for by all of the users of the Village's stormwater infrastructure.

- Wisconsin Retirement System (WRS) mandated retirement contribution increased to 14% for non-represented employees, of which the employee pays 7% and the Village pays 7%. Retirement contribution rates for represented employees increased to 17.31%. The Police contract stipulates that beginning January 1, 2014, employees hired prior to July 1, 2011 will contribute 4% of the WRS employee contribution, as opposed to 2% in 2013. Police employees hired after July 1, 2011 (3 officers) pay the full employee contribution at 7%.

- The 2013 budget included significant increases in inspection revenues and expenditures for the Mandel Development. Delays in the project will cause the permit revenue to be received in 2013, with the inspection expense to be made in 2014.

- Health insurance premium assumes a 9% increase.

- 1.5% increase for North Shore Fire Department operating, 1.73% increase for North Shore Fire Department capital, and $72,450 for a multi-year North Shore Fire Department capital equipment purchasing plan.

- 2.4% increase for Bayside Communications Center.

- In 2013 a memorandum of understanding was signed by the seven North Shore communities for a uniform records management system. The 2013 budget included an initial contribution for this system, and in 2014, the budget includes $9,545 for software and $5,000 for a part-time ProPheonix Systems Administrator to manage the implementation of the software at Bayside Communications Center.

- Significant capital purchases included in the 2014 budget that are levy funded include; two marked patrol vehicles ($60,000), police garage doors ($15,000), leaf vacuum trailer ($45,500), riding lawn mower ($17,000), technology equipment upgrades ($71,395), and Village Hall renovations ($164,924).

- Capital projects financed through borrowing and special assessments for Village infrastructure include; $2,410,800 in street, alley, and sidewalk reconstruction.

- $11,511,160 in capital projects financed through borrowing and special assessments for Water, Sewer, and Stormwater Utility infrastructure improvements.

- As previously noted, the 2014 budget includes a16% increase in sewer rates in order to fund debt service. 2014 Sewer Utility debt service increased by $507,745, and the borrowed money will fund the following projects;
    - Hollywood Ave
    - Hampton Ave sewer relay
    - Bartlett Ave
    - Larkin St.
    - Design and construction inspection services

- 0% Water Utility rate increase.

- All building costs (rent, property taxes, utilities) related to the Department of Public Works garage remain the same as 2013 in order to preserve the ability to shift rent payments to debt service and utilities in 2015.

- The Village's 2014 assessed value is $2,003,473,300, this represents a decrease of .053% from 2013.

LETTER OF TRANSMITTAL

Revenue & Expenditure Summary

Total property tax revenue increased by $33,396 or.32%, resulting in a municipal tax rate of $5.37, an increase of $0.02 from 2013. This increase is due to the net new construction increase and a decrease in assessed value.

Though before you is the 2014 Budget, we prepared this budget by keeping 2015 in mind. It is expected that in 2015 the Village will not realize the insurance savings we have this year, and debt service payments will increase overall, specifically for the DPW facility. By preserving the DPW rent payments at historic levels, maintenance of undesignated capital funds, and review and potential increases in utility rates, the 2014 Budget lays the foundation to responsibly address expected changes in 2015.

While the nation is in the midst of economic rebound, we are all still reeling from the last few years of economic uncertainty and financial instability. The Village and residents alike are continually looking for areas for savings and efficiency, while continuing with exemplary service. We are confident the 2014 Budget balances those needs and places the Village in a great financial position to proactively address the issues affecting Whitefish Bay. Thank you for your time and effort in reviewing the 2014 Budget.

Respectfully Submitted,

Patrick DeGrave

Patrick DeGrave
Village Manager

Jennifer Amerell

Jennifer Amerell
Finance Director/Clerk

Kayla Chadwick

Kayla Chadwick
Manager's Assistant

VILLAGE OFFICIALS AND ADMINISTRATION

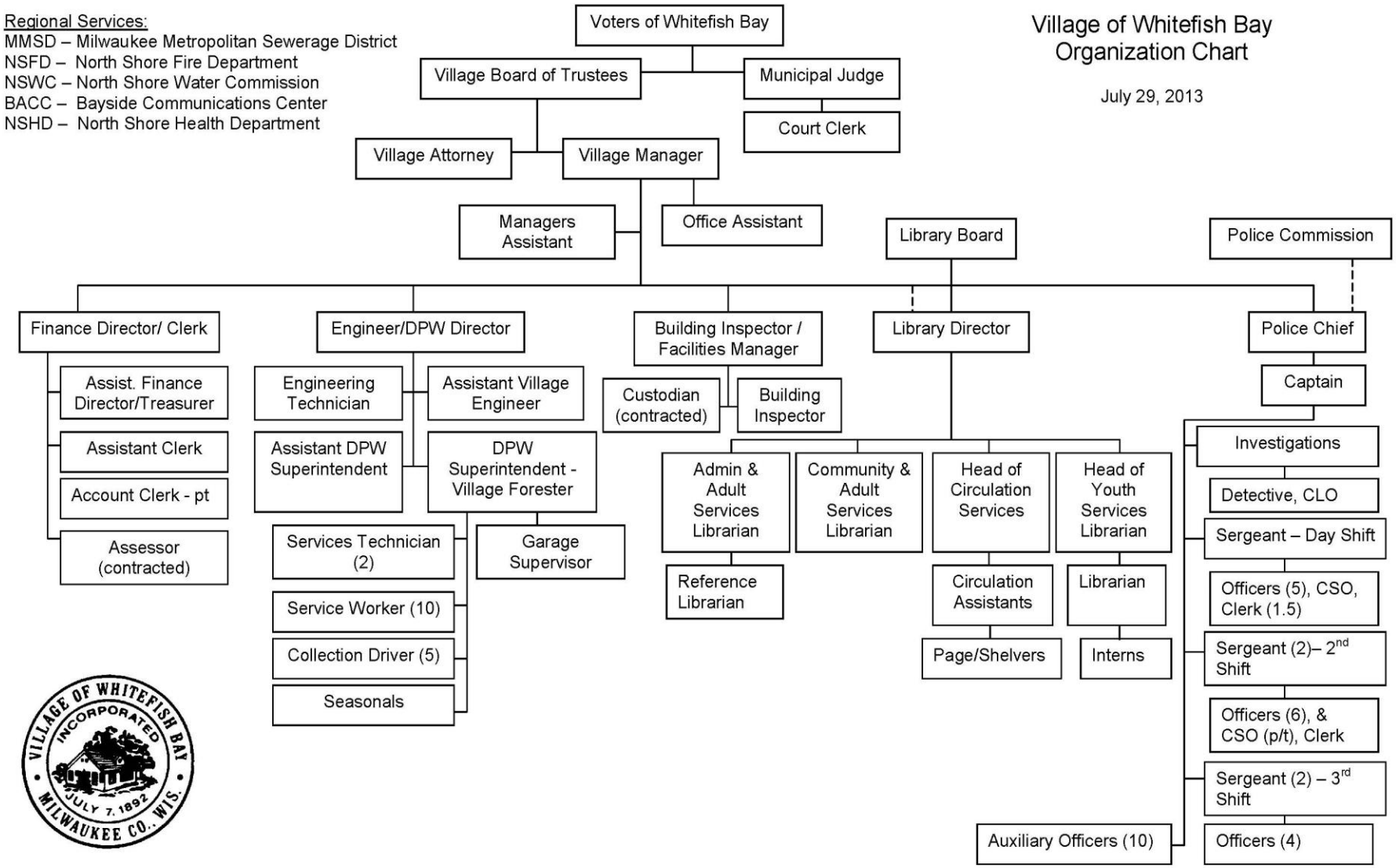
Village Board of Trustees

Julie Siegel	Village President
Jay Miller	Village Trustee
Richard Foster	Village Trustee
Brenda Szumski	Village Trustee
Garry Davis	Village Trustee
Carl Fuda	Village Trustee
Tara Serebin	Village Trustee

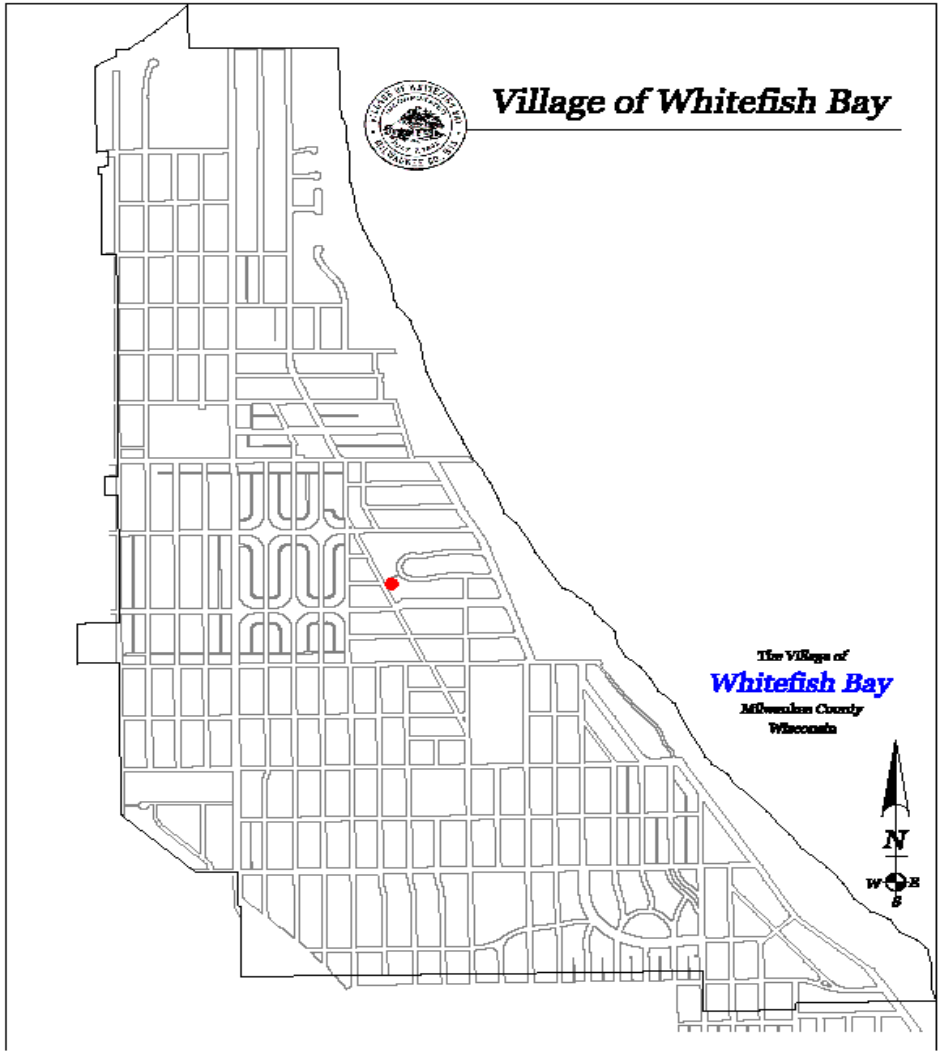
Administrators

Patrick DeGrave	Village Manager
Kayla Chadwick	Manager's Assistant
Jennifer Amerell	Finance Director/Clerk
Daniel Naze	Village Engineer/Director of Public Works
Michael Young	Chief of Police
Georgia Mavrinac	Library Village Board President
Paul Launer	Building Inspector / Facilities Manager
Kevin Kaegi	Public Works Superintendent
Christopher Jaekels	Village Attorney
Paul Christensen	Municipal Judge

VILLAGE ORGANIZATIONAL CHART



LOCATION



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

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

HISTORY AND COMMUNITY PROFILE

History

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

Courtesy: WFB Historical Society

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: 14,110

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%

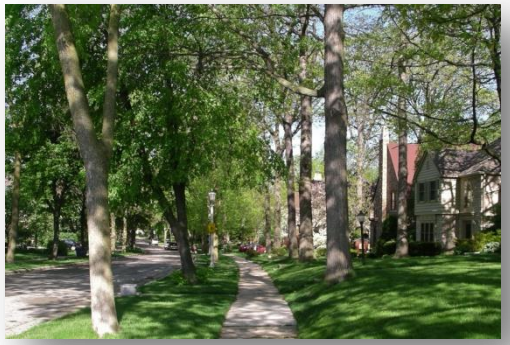
Community Recreation:

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

Personal Income:

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

Source: 2010 US Census Data



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

2013 YEAR IN REVIEW

2013 was a big year for the Village; a number of projects were undertaken or finished, new development arrived, ground was broken, and new businesses made their home in Whitefish Bay. Here is a look back at five of the Village's accomplishments in 2013.

1

Village Awarded $4 Million FEMA Grant

Since the floods of 2010, the Village worked to secure federal and state assistance in making infrastructure upgrades to help the Village's stormwater management practices. In March, the Village was notified that we were the recipients of nearly $4 million in state and federal Emergency Management program grants. These funds have been used to construct the Cahill Park Stormwater Retention Facility.

2

A New Home

After much study, plan, and review, in mid-2013 the Village Board approved plans and funds to construct a new Department of Public Work's facility. The Village's DPW had previously operated out of a rented, 100-year old, converted horse barn in the City of Glendale. The new facility, located on the southeast corner of Lydell Avenue and Fairmount Avenue, will have an overall debt burden equal to or less than expected rent, utility, and property tax payments over the next 20 years. The Village partnered with Stephen Perry Smith Architects, and Riley Construction to design and construct the building. Ground was broken in August 2013, with final occupancy expected in January 2014.

3

Fresh Coat…

2013 brought a much needed fresh coat of paint to the Village's 63-year-old water tower. The project included removal of the existing cell towers, sandblasting of the interior and exterior, and a four coat painting process. Visible to thousands of travelers every day, the Whitefish Bay logo was a new addition to the water tower. The restoration and painting process is expected to add 50 years of life to the water tower.

Welcome to Whitefish Bay!

Silver Spring Drive has welcomed a lot of new businesses this year! Adding to the vibrancy of Whitefish Bay, this year we welcomed;

- 9 Round Personal Fitness
- The Bay Restaurant
- Roman Candle Pizza
- Erik's Bike Shop
- G&S Cupcakes
- Vinamo Restaurant

4

If You Build It…

Over the last year, the Village has been working along with The Mandel Group in the development of a 83 unit, luxury apartment complex on Beaumont Avenue, between Santa Monica Boulevard and Consaul Place. The three building development is being built on a privately owned parking lot, and over two publically owned parking lots. After hundreds of hours of rezoning approval, review and approval meetings, the creation of a Tax Incremental Financing District, and negotiations with utility providers, The Mandel Group broke ground on May 29. Construction and utility relocation work began on August 5, and the buildings will be completed and open for occupancy in January 2015.

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BUDGET PROCESS

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

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

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

Budget Amendments

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

BUDGET SCHEDULE

Date	Step
July 3	Budget Format and Expectations Meeting Held
July 8	Initial Management Meeting Held
July 8	Budget Templates Distributed to Departments
July 31	Draft Department Budgets due to Finance Department
August 5	Closed Session – 2014 Wages
September 11	Village Manager and Departmental review of Budget requests
September 23	Printing and Preparation of Village Manager's Recommended Budget
September 27	Distribution of Village Manager's Recommended Budget to Village Board
October 7 – October 28	Village Board Budget Review Sessions
October 31	Public Hearing Notice due to Newspaper
November 7	Publication of Public Hearing Notice for the 2014 Annual Budget
November 18	Public Hearing on the 2014 Annual Budget
November 18	Village Board adoption of the 2014 Budget

INSTRUMENT OF ADOPTION

STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 2911

WHEREAS, the Village Board did on November 18, 2013 hold a public hearing on the proposed budgets for the Village of Whitefish Bay for the Calendar Year 2014.

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 2014:

Fund	Amount
General Fund	$ 9,956,262
Library Fund	$ 796,116
Debt Service Fund	$ 2,739,064
Capital Fund	$ 794,450
Public Improvement Fund	$ 1,181,434
Borrowed Money Fund	$ 1,523,100
TID No.1 Fund	$ 1,182,443
TID No.2 Fund	$ 67,188

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 office of the Village Clerk in the Village Hall, 5300 North 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 2013 and to be collected in and during the taxpaying period of 2013-2014 the sum of Ten Million Six Hundred Seventeen Thousand and Forty-Six Dollars ($10,617,046) 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, 2013 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2013 Tax Roll of said Village.

PASSED AND ADOPTED this 18th day of November, 2013.

Julie Siegel, President

Countersigned:

Jennifer R. Amerell, Village Clerk

INSTRUMENT OF ADOPTION

STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 2912

WHEREAS, the Village Board did on November 18, 2013, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Whitefish Bay for the calendar year 2014.

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 2014:

Fund	Amount
Water Utility Fund	$ 2,128,676
Sewer Utility Fund	$ 2,468,275
Stormwater Utility Fund	$ 697,176
Parking Utility Fund	$ 93,556

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 2014, 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 office of the Village Clerk in the Village Hall, 5300 North Marlborough Drive, Whitefish Bay, Wisconsin.

PASSED AND ADOPTED this 18th day of November, 2013.

Julie Siegel, President

Countersigned:

Jennifer R. Amerell, Village Clerk

VILLAGE OF WHITEFISH BAY
NOTICE OF PUBLIC HEARING
PROPOSED 2014 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 18, 2013 at 7:00 p.m. in the Village Board Room of Village Hall, 5300 N. Marlborough Drive, to consider the proposed 2014 Village Budget. The proposed budget is available for public inspection in the Clerk/Treasurer's Office at Village Hall from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	$ 7,794,290	$ 8,167,645	$ 7,973,651	$ 7,748,447	$ 7,991,605	$ 7,795,453	-4.56%
Intergovernmental Revenue	1,228,019	919,776	980,863	731,629	980,626	979,346	6.48%
Licenses and Permits	454,835	449,991	604,500	370,503	650,925	411,500	-8.55%
Fines, Forfeitures and Penalties	279,271	348,414	300,000	209,147	306,518	310,400	-10.91%
Public Charges for Services	17,707	17,505	66,900	11,595	39,649	39,650	126.51%
Miscellaneous Revenues	406,211	503,731	386,381	302,516	465,912	411,913	-18.23%
Other Financing Sources	417,882	6,668	10,000	10,810	10,810	8,000	19.98%
Total Revenues	10,598,215	10,413,730	10,322,295	9,384,647	10,446,045	9,956,262	-4.39%
Expenditures:							
General Government	2,041,751	1,820,730	1,850,568	1,152,950	1,836,793	1,881,237	3.32%
Public Safety	5,168,709	5,382,881	5,542,127	3,620,681	5,494,424	5,355,441	-0.51%
Public Works	2,862,740	2,650,071	2,771,001	1,471,351	2,531,595	2,539,903	-4.16%
Health	171,529	144,512	158,599	78,378	158,326	179,681	24.34%
Total Expenditures	10,244,729	9,998,194	10,322,295	6,323,360	10,021,137	9,956,262	-0.42%
Change in Fund Balance	353,486	415,536	-		424,908	-	
Beginning Fund Balance	6,194,214	6,547,700	6,963,236		6,963,236	6,888,144	
Transfer from/(to) other funds	-	-	-		(500,000)	-	
Less: Surplus Applied	-	-	-		-	-	
Ending Fund Balance	$ 6,547,700	$ 6,963,236	$ 6,963,236		$ 6,888,144	$ 6,888,144	

NOTICE OF PUBLIC HEARING

VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2014 BUDGET

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Public Improvement Fund	Borrowed Money Fund
Total Revenues	$ 9,956,262	$ 796,116	$ 2,739,064	$ 794,450	$ 1,181,434	$ 1,526,100
Total Expenditures	9,956,262	796,116	2,739,064	794,450	1,181,434	1,523,100
Change in Equity	-	-	-	-	-	3,000
Beginning Equity Balance	6,888,144	-	117,108	215,627	486,993	123,449
Less: Surplus Applied	-	-	-	-	(291,734)	-
Ending Equity Balance	$ 6,888,144	$ -	$ 117,108	$ 215,627	$ 195,259	$ 126,449

			Proprietary Funds				
Funds	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total All Funds
Total Revenues	$ 546,924	$ -	$ 2,361,437	$ 2,468,275	$ 697,176	$ 93,556	$ 23,160,794
Total Expenditures	1,182,443	67,188	2,128,676	2,468,275	697,176	93,556	23,627,740
Change in Equity	(635,519)	(67,188)	232,761	-	-	-	(466,946)
Beginning Equity Balance	1,374,027	85,066	5,427,328	6,786,171	(9,526)	367,676	21,862,063
Less: Surplus Applied	-	-	-	-	-	-	(291,734)
Ending Equity Balance	$ 738,508	$ 17,878	$ 5,660,089	$ 6,786,171	$ (9,526)	$ 367,676	$ 21,103,383

Property Tax Summary by Fund

Fund	2011 Budget	2012 Budget	2013 Budget	2014 Budget	Budget % Change
General Fund	$ 7,528,161	$ 7,860,326	$ 7,705,311	$ 7,511,494	-2.52%
Library Fund	621,611	599,911	603,673	$ 691,916	14.62%
Debt Service Fund	1,714,053	1,698,005	1,655,996	1,619,185	-2.22%
Capital Fund	388,999	356,415	618,670	794,450	28.41%
Total Tax Levy	$ 10,252,824	$ 10,514,657	$ 10,583,650	$ 10,617,046	0.32%
Municipal Property Tax Rate	$ 5.19	$ 5.31	$ 5.35	$ 5.37	

Dated this 28th day of October, 2013

Patrick DeGrave
Village Manager

Levy Funds
Summary of Revenues & Expenditures

Summary of Revenues

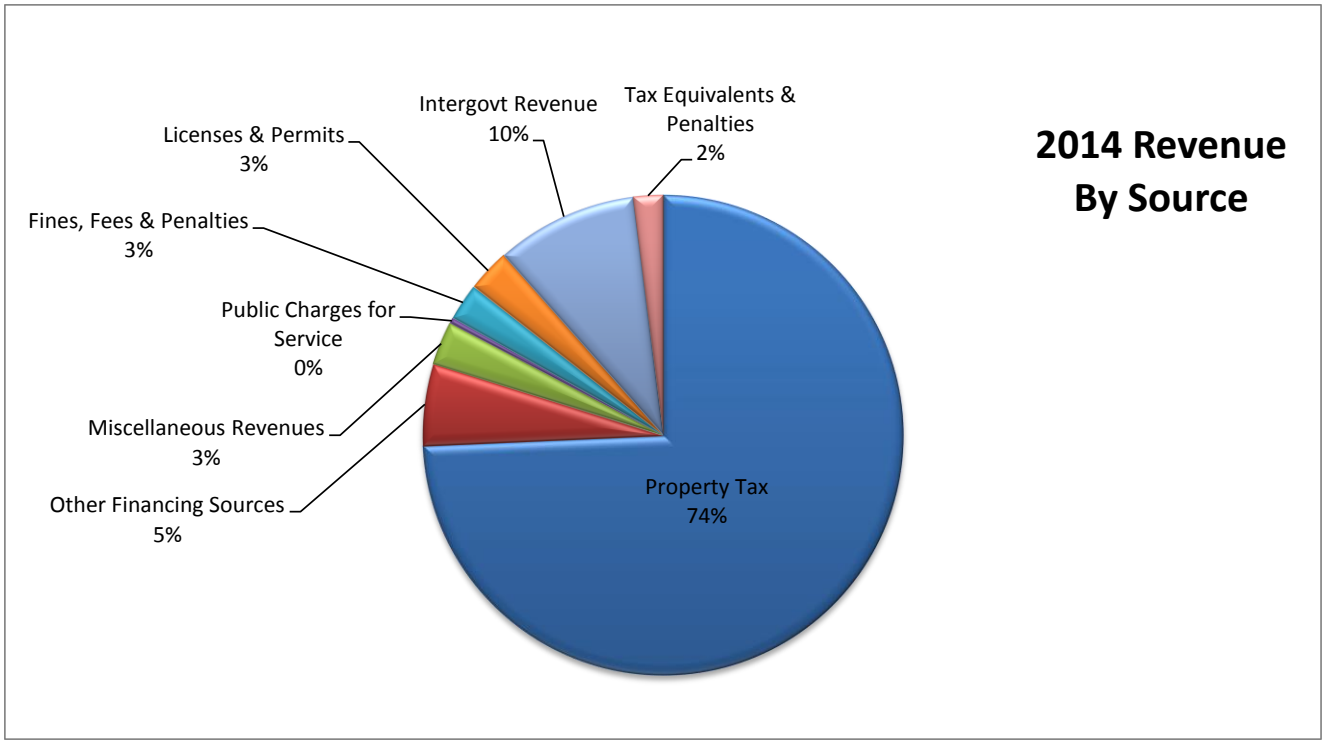
Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	$ 7,528,161	$ 7,860,326	$ 7,705,311	$ 7,705,311	$ 7,705,311	$ 7,511,494	-2.52%
Library Special Revenue Fund	621,611	599,911	603,673	603,673	603,673	691,916	14.62%
Debt Service Fund	1,714,053	1,698,005	1,655,996	1,655,996	1,655,996	1,619,185	-2.22%
Capital Fund	388,999	356,415	618,670	618,670	618,670	794,450	28.41%
Total Property Tax Revenue	10,252,824	10,514,657	10,583,650	10,583,650	10,583,650	10,617,046	0.32%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	266,129	307,319	268,340	43,136	286,294	283,959	5.82%
Intergovernmental Revenue	1,542,277	1,277,771	1,336,686	1,156,414	1,405,411	1,365,218	2.13%
Licenses & Permits	454,835	449,991	604,500	370,503	650,925	411,500	-31.93%
Fines, Fees, & Penalties	322,043	394,292	342,300	238,076	349,818	353,700	3.33%
Public Charges for Services	33,528	30,523	80,800	23,732	57,049	57,050	-29.39%
Miscellaneous Revenues	406,316	503,731	387,381	325,937	488,211	418,713	8.09%
Other Financing Sources	1,019,970	2,615,795	640,932	257,652	829,682	778,707	21.50%
Total Non-Property Tax Revenue	4,045,098	5,579,422	3,660,939	2,415,450	4,067,390	3,668,847	0.22%
Total Revenue	$ 14,297,922	$ 16,094,079	$ 14,244,589	$ 12,999,100	$ 14,651,040	$ 14,285,892	0.29%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
General Government	$ 1,985,836	$ 1,820,730	$ 1,733,156	$ 1,152,119	$ 1,720,664	$ 1,761,237	1.62%
Public Safety	5,168,709	5,382,881	5,542,127	3,620,681	5,494,424	5,355,441	-3.37%
Public Works	2,862,740	2,650,071	2,771,001	1,471,351	2,531,595	2,539,903	-8.34%
Health Department	171,529	144,512	158,599	78,378	158,326	179,681	13.29%
Contingency & Transfers	55,915	-	117,412	831	116,129	120,000	2.20%
Total General Fund Expenditures	10,244,729	9,998,194	10,322,295	6,323,360	10,021,137	9,956,262	-3.55%
Library Special Revenue Fund	690,180	675,753	666,873	420,641	653,854	796,116	19.38%
Debt Service Fund	2,755,470	4,542,590	2,636,751	2,426,563	2,706,462	2,739,064	3.88%
Capital Fund	377,697	634,423	618,670	639,951	777,954	794,450	28.41%
Total Expenditures	$ 14,068,076	$ 15,850,960	$ 14,244,589	$ 9,810,515	$ 14,159,408	$ 14,285,892	0.29%
Municipal Property Tax Rates	$ 5.19	$ 5.31	$ 5.35			$ 5.37	0.39%

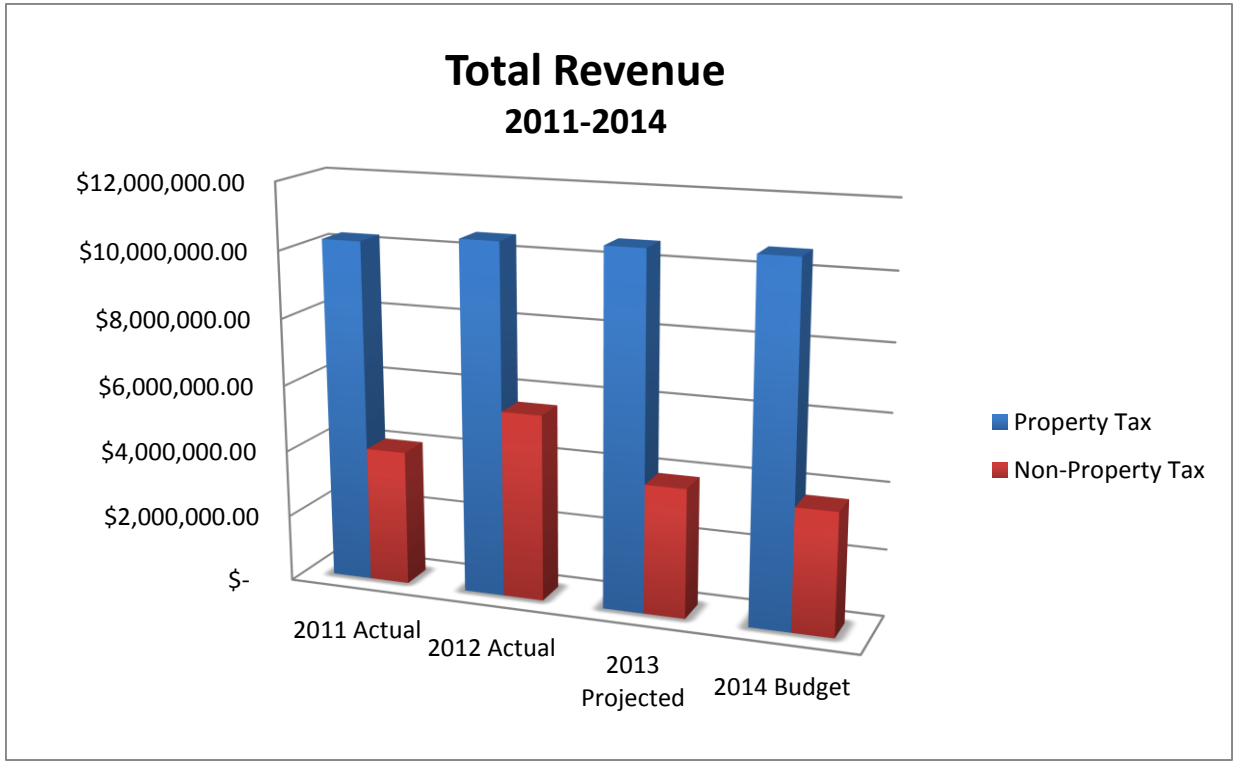
Revenue Overview

The 2014 budgeted revenues total $14,285,892, and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund, Library Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 74%, of the Village's revenue.



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

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 5% of the 2014 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 3% 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 2014 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



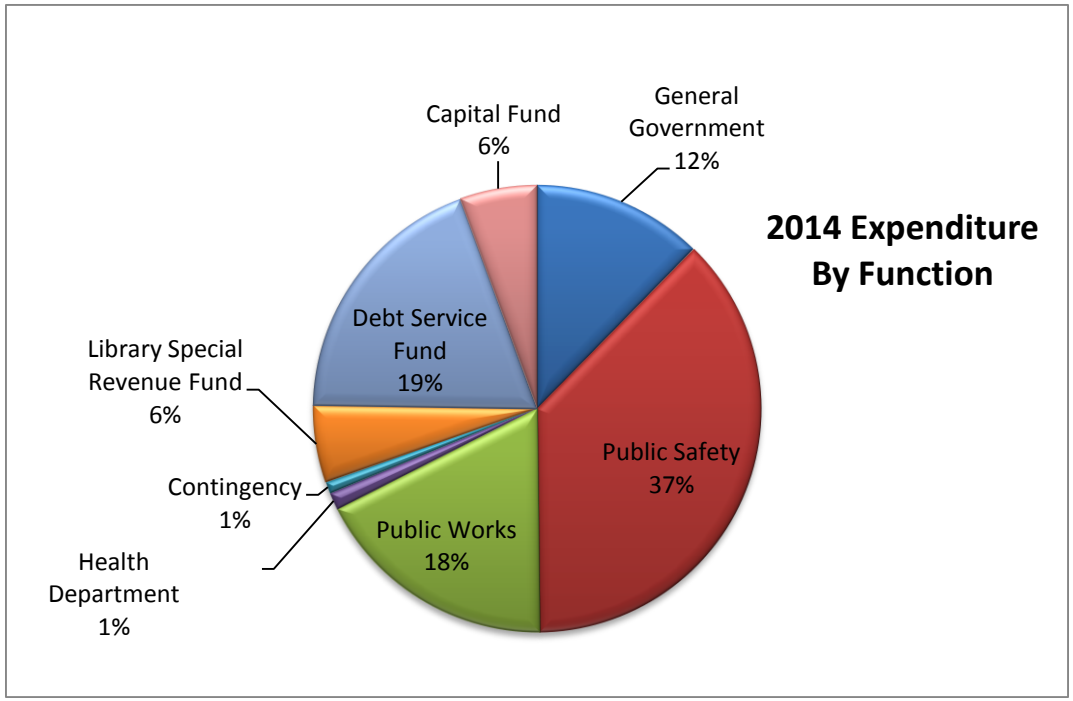
Looking at the past three budget years, revenues remain constant. The 2014 total budgeted revenues experienced;

- .08% decrease as compared to 2011 actual;
- .9% increase as compared to 2012 actual;
- 1.06% decrease as compared to 2013 projected.

Non-property tax revenue fluctuates during any given year based on number of permits and tickets issued other financing sources, and various other factors. The only major deviation in non-property tax revenue occurred in 2012. This deviation is attributed to investment income received on a refunding borrowing.

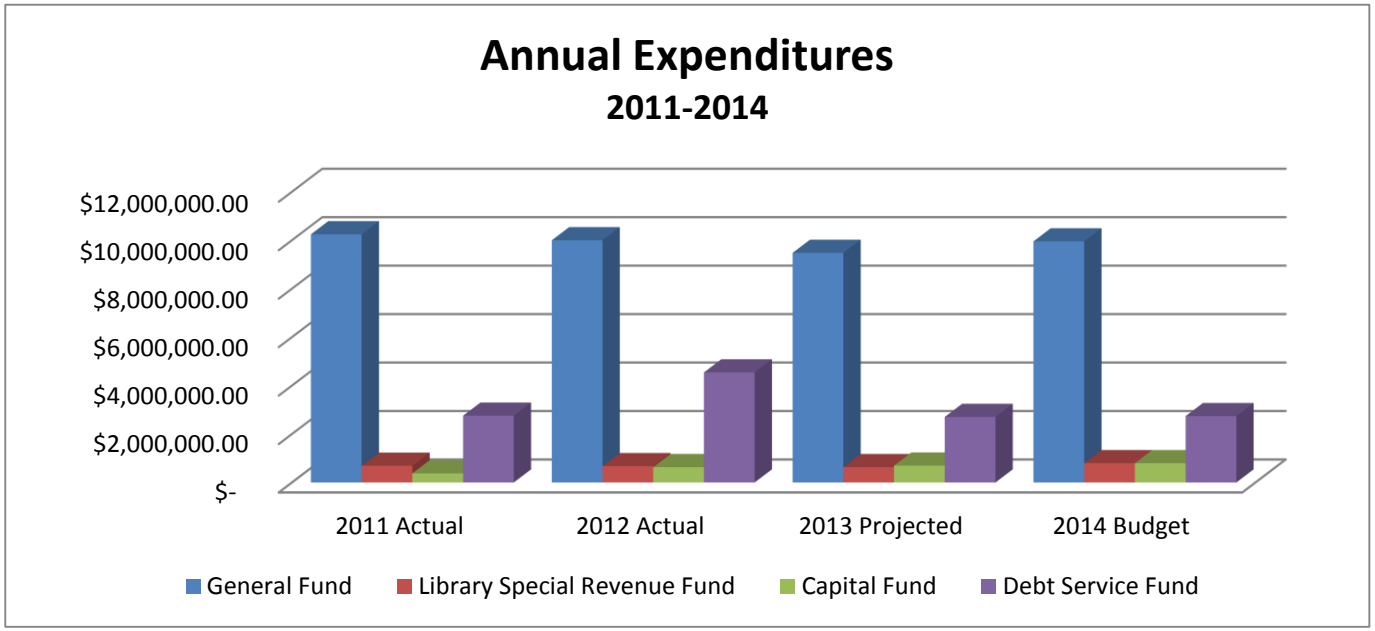
Expenditure Overview

The 2014 budgeted expenditures total $14,285,892 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 37% of the total Village expenditures.
- General Government, which accounts for 12% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Equipment Fund includes capital purchases over $500, is 6% of the 2014 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 19% of expenditures.
- Contingency is a reserve fund 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 6% 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 18% of the 2014 budgeted expenditures.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2011 – 2014.



An annual comparison shows the 2014 General Fund expenditures;

- Decreased 2.84% as compared to 2011 Actual;
- Decreased .43% as compared to 2012 Actual;
- Increased 2.1% as compared to 2013 Projected.

2014 Library Fund expenditures:

- Increased 15.35% as compared to 2011 Actual;
- Increased 17.81% as compared to 2012 Actual;
- Increased 25.36% as compared to 2013 Projected.

2014 Capital Fund expenditures;

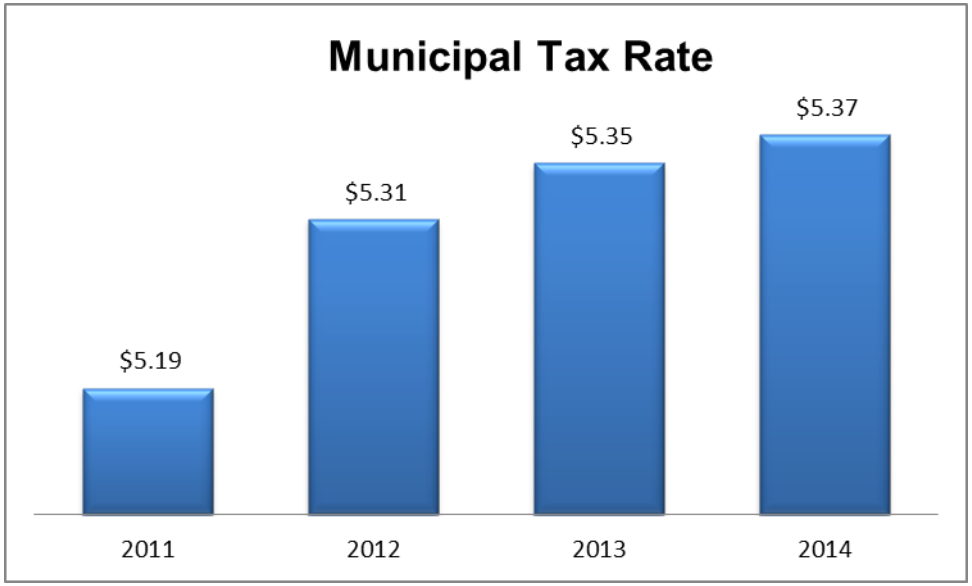
- Increased 111% as compared to 2011 Actual;
- Increased 25.61% as compared to 2012 Actual;
- Increased 14.13% as compared to 2013 Projected.

2014 Debt Service Fund expenditures;

- Decreased .6% as compared to 2011 Actual;
- Decreased 39.7% as compared to 2012 Actual;
- Increased .75% as compared to 2013 Projected.

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.

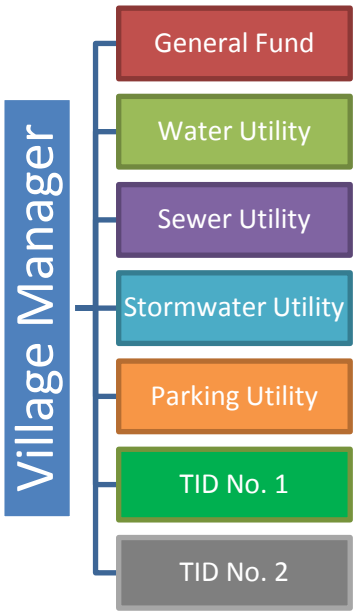
MUNICIPAL TAX RATE COMPARISON

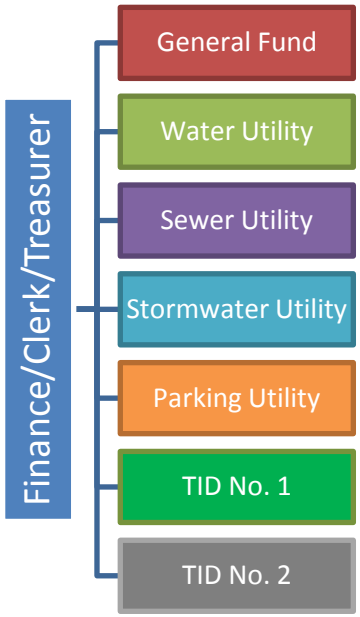


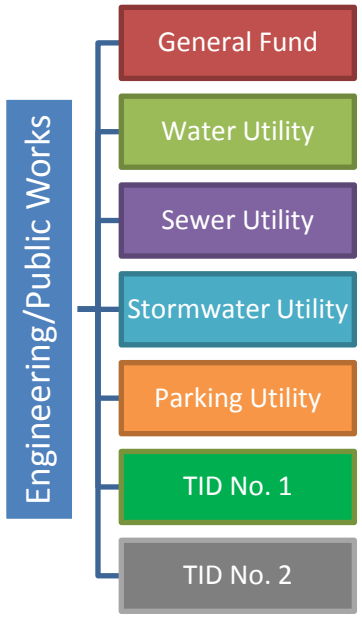
The 2014 Municipal Tax Rate is $5.37 per 1,000 in assessed value. The average assessed value in the Village is $400,000. The tax rate has remained relatively constant since 2012.

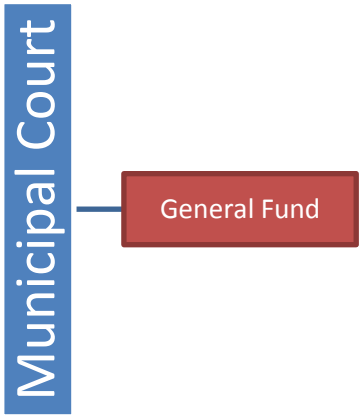
DEPARTMENT AND FUND RELATIONSHIP

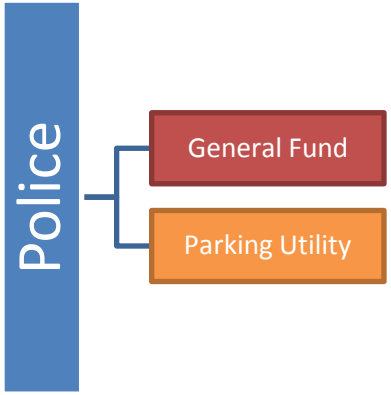
The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs, excluding salaries and benefits. The charts below outline which funds each department appropriates costs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

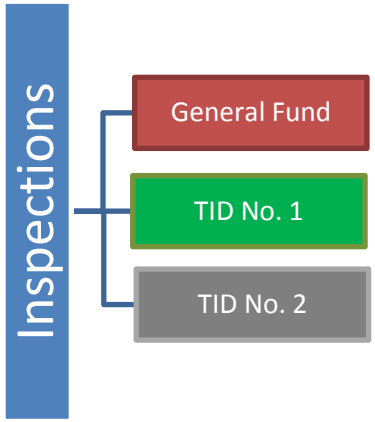












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General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Property Tax Revenue:							
General Fund	$ 7,528,161	$ 7,860,326	$ 7,705,311	$ 7,705,311	$ 7,705,311	$ 7,511,494	-2.52%
Total Property Tax Revenue	7,528,161	7,860,326	7,705,311	7,705,311	7,705,311	7,511,494	-2.52%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	266,129	307,319	268,340	43,136	286,294	283,959	5.82%
Intergovernmental Revenue	1,228,019	919,776	980,863	731,629	980,626	979,346	-0.15%
Licenses & Permits	454,835	449,991	604,500	370,503	650,925	411,500	-31.93%
Fines, Fees, & Penalties	279,271	348,414	300,000	209,147	306,518	310,400	3.47%
Public Charges for Services	17,707	17,505	66,900	11,595	39,649	39,650	-40.73%
Miscellaneous Revenues	406,211	503,731	386,381	302,516	465,912	411,913	6.61%
Other Financing Sources	417,882	6,668	10,000	10,810	10,810	8,000	-20.00%
Total Non-Property Tax Revenue:	3,070,054	2,553,404	2,616,984	1,679,336	2,740,734	2,444,768	-6.58%
Total Revenue	$ 10,598,215	$ 10,413,730	$ 10,322,295	$ 9,384,647	$ 10,446,045	$ 9,956,262	-3.55%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Village Board	$ 51,490	$ 35,884	$ 43,609	$ 27,215	$ 32,764	$ 50,200	15.11%
Village Manager	120,146	130,877	164,020	84,848	135,910	184,152	12.27%
Finance Director/Clerk	191,788	161,049	173,931	105,236	176,215	162,020	-6.85%
Elections	31,531	76,502	28,609	14,251	14,679	28,584	-0.09%
Village Hall	257,613	259,107	238,910	137,594	209,200	192,488	-19.43%
Facilities Management	211,899	174,542	169,700	116,434	192,500	162,500	-4.24%
Assessor	39,619	49,294	45,575	20,723	45,000	45,000	-1.26%
Court	63,296	65,480	77,867	48,163	80,376	148,769	91.06%
Legal	213,261	195,328	182,500	150,205	192,500	145,100	-20.49%
General Employee Fringe Benefits	208,813	182,818	-	-	-	-	-
Public Safety Commission	2,339,867	2,406,401	2,341,634	1,749,285	2,331,634	2,372,579	1.32%
Police Department	2,828,842	2,976,480	3,200,493	1,871,396	3,162,790	2,982,862	-6.80%
Health Department	171,529	144,512	158,599	78,378	158,326	179,681	13.29%
Public Works/Engineering	2,862,740	2,650,071	2,771,001	1,471,351	2,531,595	2,539,903	-8.34%
Inspection	170,006	156,902	271,374	119,332	230,816	275,552	1.54%
Contingency	55,915	-	117,412	831	116,129	120,000	2.20%
Insurance	229,253	227,013	229,216	192,174	232,775	221,536	-3.35%
Technology & Contracted Services	197,121	105,934	107,845	135,944	177,930	145,336	34.76%
Total General Fund Expenditures	$ 10,244,729	$ 9,998,194	$ 10,322,295	$ 6,323,360	$ 10,021,137	$ 9,956,262	-3.55%

Beginning Fund Balance	$ 6,194,214	$ 6,547,700	$ 6,963,236		$ 6,963,236	$ 6,888,144
Annual Income / (Loss)	353,486	415,536	-		424,908	-
Transfer from / (to) other funds	-	-	-		(500,000)	-
Applied Budget Surplus	-	-	-		-	-
Ending Fund Balance	$ 6,547,700	$ 6,963,236	$ 6,963,236		$ 6,888,144	$ 6,888,144

General Fund
Detailed Revenues

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Taxes & Special Assessments							
41100	General Property Taxes	$ 7,528,161	$ 7,860,326	$ 7,705,311	$ 7,705,311	$ 7,705,311	$ 7,511,494	-2.52%
41310	Water Utility Tax Equivalent	203,944	239,433	203,944	-	239,433	239,433	17.40%
41311	Parking Utility Tax Equivalent	12,412	12,526	12,396	9,393	12,526	12,526	1.05%
41800	Delinquent Penalties/Interest	49,153	52,660	50,000	31,335	31,335	30,000	-40.00%
42003	Special Assessment Letters	620	2,700	2,000	2,408	3,000	2,000	0.00%
Total Taxes & Special Assessment Letters		7,794,290	8,167,645	7,973,651	7,748,447	7,991,605	7,795,453	-2.23%
	Intergovernmental Revenue							
43300	FEMA	17,150	-	-	-	-	-	-
43410	State Shared Revenue	234,776	176,084	235,167	85,496	235,167	235,167	0.00%
43430	Tax Exempt Computer Aid	900	928	1,336	1,073	1,073	1,073	-19.69%
43521	Law Enforcement Improvement Grants	4,320	3,840	5,000	3,680	5,380	3,600	-28.00%
43531	State Transportation Aid	744,977	674,962	674,960	577,334	674,960	674,960	0.00%
43545	Recycling Grants	63,900	63,962	63,900	64,046	64,046	64,046	0.23%
43792	Misc. Grants	161,996	-	500	-	-	500	0.00%
Total Intergovernmental Revenue		1,228,019	919,776	980,863	731,629	980,626	979,346	-0.15%
	Licenses & Permits							
44100	Electric Licenses	10,240	10,604	-	-	-	-	0.00%
44101	Animal Licenses	6,085	5,828	6,000	4,804	5,000	5,500	-8.33%
44106	Beverage/Bartender	4,930	5,030	5,000	7,765	7,425	5,000	0.00%
44108	Misc. Licenses	445	415	500	150	500	500	0.00%
	Total Licenses	21,700	21,877	11,500	12,719	12,925	11,000	-4.35%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Licenses & Permits (cont.)							
44300	Building/Business Permits	$ 365,020	$ 361,095	$ 523,000	$ 297,571	$ 555,000	$ 335,000	-35.95%
44304	Dumpster/POD	9,555	5,910	6,000	7,313	9,000	7,000	16.67%
44305	Special Events	2,925	3,994	2,500	3,182	4,000	3,000	20.00%
44307	Overnight Parking	42,885	43,965	50,000	29,490	45,000	45,000	-10.00%
44308	Board of Appeals	12,750	10,750	10,000	6,508	10,000	8,000	-20.00%
44309	Misc. Permits	-	2,400	1,500	13,720	15,000	2,500	66.67%
	Total Permits	433,135	428,114	593,000	357,784	638,000	400,500	-32.46%
Total Licenses & Permits		454,835	449,991	604,500	370,503	650,925	411,500	-31.93%
	Fines, Fees, and Penalties							
45100	Court Costs	36,503	53,466	40,000	29,860	43,000	42,000	5.00%
45101	Court Fines/Ordinance Violations	74,224	78,416	80,000	52,472	78,000	80,000	0.00%
45102	Restitution/Damage	4,418	827	1,000	-	500	500	-50.00%
45103	Parking Citations	141,550	173,654	160,000	116,095	168,000	165,000	3.13%
45105	False Alarm Fees	4,650	8,105	5,000	3,450	5,000	5,000	0.00%
45107	Police - Misc.	2,350	2,490	1,500	1,818	2,018	2,300	53.33%
45108	Open Records Requests	621	2,505	1,500	419	600	600	-60.00%
45211	Returned Check Fee	555	1,120	1,000	942	1,200	1,000	0.00%
45223	Damage Reimbursements	14,400	27,831	10,000	4,091	8,200	14,000	40.00%
Total Fines, Fees and Penalties		279,271	348,414	300,000	209,147	306,518	310,400	3.47%
	Public Charges for Services							
46100	Photocopies	1,000	864	1,100	441	800	1,000	-9.09%
46321	Street Lighting	1,482	1,491	500	749	749	500	0.00%
46420	Garbage & Recycling Special Pickups	15,225	15,050	15,000	10,330	13,000	13,000	-13.33%
46742	Rental of Historical Room	-	100	300	75	100	150	-50.00%
46750	TIF Administration	-	-	50,000	-	25,000	25,000	-50.00%
Total Public Charges for Services		17,707	17,505	66,900	11,595	39,649	39,650	-40.73%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Miscellaneous Revenue							
47400	Water Utility Services	$ -	$ 95,585	$ -	$ -	$ -	$ -	-
47403	Parking Utility Services	-	15,349	-	-	-	-	-
48110	Investment Income	9,988	14,029	15,000	5,965	10,600	20,000	33.33%
48200	Lydell Building - Lease Payments	21,900	21,900	21,900	14,780	21,900	21,900	0.00%
48201	Space Rental - NSPSCC	15,096	7,200	-	-	-	-	-
48202	Building Rental - NSFD	57,120	58,000	58,000	45,855	58,000	58,000	0.00%
48203	Cable TV Franchise Fees	200,155	208,502	200,000	106,262	200,000	200,000	0.00%
48204	Parking Lot Rent	-	13,200	13,200	7,150	13,200	-	0.00%
48307	Recycling Material Rebate	31,216	14,835	20,000	16,413	20,000	20,000	0.00%
48309	Scrap, Oil, Paper Sales	8,786	2,966	4,000	-	2,000	2,500	-37.50%
48440	Services/3rd-party reimbursements	18,144	175	25,000	93,894	100,000	52,758	111.03%
48441	Workers' Compensation Refunds	1,639	1,599	2,000	-	2,000	2,000	0.00%
48500	Village Donations/Contributions	-	8,800	8,200	-	8,200	8,200	0.00%
48900	Insurance Dividend	34,847	40,297	17,012	-	17,012	21,555	26.70%
48901	Miscellaneous Revenue	7,320	1,294	2,069	12,197	13,000	5,000	141.66%
Total Miscellaneous Revenue		406,211	503,731	386,381	302,516	465,912	411,913	6.61%
	Other Financing Sources							
49200	Transfer from other funds	402,068	-	-	-	-	-	-
49400	Sale of Village Equipment	15,814	6,668	10,000	10,810	10,810	8,000	-20.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	-
Total Other Financing Sources		417,882	6,668	10,000	10,810	10,810	8,000	-20.00%
Total General Fund Revenue		**$ 10,598,215**	**$ 10,413,730**	**$ 10,322,295**	**$ 9,384,647**	**$ 10,446,045**	**$ 9,956,262**	**-3.55%**

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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

- Increases due to allocation for the Boards and Commissions Dinner and an Employee Wellness Program.
- Decrease in Printing/Publishing/Advertising due to switch in 2013 to a no-cost, monthly Bay Leaves newsletter.

General Fund Expenditures
Village Board

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Village Board								
51000-105	Board Salaries	$ 5,675	$ 4,075	$ 4,800	$ 2,250	$ 4,200	$ 4,800	0.00%	
51000-190	Travel/Training/Meetings	739	51	500	300	500	500	0.00%	
51000-191	Membership Dues	6,139	6,411	6,300	6,280	6,300	6,900	9.52%	
51000-193	Employee Events	-		2,000	515	1,500	7,000	250.00%	(1)
51000-200	Professional/Consulting Fees	8,046	608	5,000	3,051	5,000	5,000	0.00%	
51000-301	Printing/Publishing/Advertising	15,355	14,984	10,500	555	1,000	2,500	-76.19%	(2)
51000-770	Special Events	15,536	9,755	8,500	8,255	8,255	13,500	58.82%	(4)
51000-771	Historic Preservation Commission	-	-	6,009	6,009	6,009	10,000	66.42%	(3)
Total Village Board		51,490	35,884	43,609	27,215	32,764	50,200	15.11%	

Significant Variances Explanation:

(1) Increase due to a new employee wellness program
(2) Decrease due to the 2013 switch to a no-cost, monthly Bay Leaves newsletter
(3) Increase due to installation cost of sidewalk medallions
(4) Addition of Boards and Commissions Dinner that was not budgeted in 2013

2014 Budget
Expenditure Detail - Village Board

01-51000 Village Board

105 - Board Salaries	
President annual salary	1,200
Trustee annual salaries @ $600	3,600
Total	4,800
770 - Special Events	
July 4th fireworks (reimbursed)	8,000
Boards and Commissions Dinner	5,000
Misc.	500
Total	13,500
193 - Employee Recognition	
Holiday appreciation lunch	1,000
Wellness program	5,000
Retirement/new hire recognition	1,000
Total	7,000
190 - Travel/Training/Meetings	
League of WI Municipalities Attendance	250
ICC Travel/Meetings	250
Total	500

301 - Advertising/Printing	
Publishing of Public Notices/Resolutions/Ordinances	2,500
Total	2,500
191 - Membership Dues	
Membership to League of WI Municipalities	5,800
Membership to Intergovernmental Cooperation Council	500
Constant Contact	600
Total	6,900
200 - Professional/Consulting Fees	5,000
Total	5,000

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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

- Beginning with the 2014 budget, all benefit related costs are included in the department budget, as opposed to the General Employee Fringe Benefit department.
- In mid-2013, an office assistant was re-classified to the Village Manager department as opposed to the Finance department.

2014 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 7% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

- 2 covered by Family plan
- 1 covered by Single plan

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

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

Staffing

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Village Manager	1.00	1.00	1.00	1.00
Managers Assistant	1.00	1.00	1.00	1.00
Office Assistant	-	-	-	0.50
Intern	-	1.00	1.00	1.00
Total	2.00	3.00	3.00	3.50

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Village Manager	75%	75%	70%	70%
Water Utility	25%	25%	10%	10%
Sewer Utility	-	-	10%	10%
Stormwater Utility	-	-	10%	10%
Managers Assistant	75%	75%	80%	60%
Water Utility	25%	25%	5%	10%
Sewer Utility	-	-	5%	10%
Stormwater Utility	-	-	5%	10%
Parking Utility	-	-	5%	10%
Office Assistant	-	-	-	70%
Water Utility	-	-	-	10%
Sewer Utility	-	-	-	10%
Stormwater Utility	-	-	-	10%
Intern	-	100%	100%	100%

General Fund Expenditures
Village Manager

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Village Manager								
52000-100	Salary & Wages	$ 114,713	$ 117,489	$ 110,603	$ 60,088	$ 90,132	$ 120,479	8.93%	(2)
52000-102	Administrative Intern	-	-	7,500	-	7,500	7,500	0.00%	
52000-150	FICA Tax	NA	NA	8,461	3,049	6,895	10,215	100.00%	
52000-160	Health Insurance Premium	NA	NA	21,101	6,301	12,602	25,310	100.00%	
52000-161	Health Insurance Deductible	NA	NA	1,100	-	1,100	1,900	100.00%	
52000-170	Retirement Contribution	NA	NA	6,124	6,020	8,859	7,780	100.00%	
52000-180	Group Life Insurance Premium	NA	NA	26	7	100	164	100.00%	
52000-181	Disability Insurance Premium	NA	NA	90	-	-	124	100.00%	
52000-190	Travel/Training/Meetings	3,164	5,999	6,280	5,272	6,000	6,780	7.96%	
52000-191	Membership Dues	1,992	1,228	1,235	1,162	1,162	1,400	13.36%	
52000-194	Personnel Related Expenses	239	5,714	1,000	2,907	1,360	1,000	0.00%	
52000-301	Printing/Publishing/Advertising	38	447	500	42	200	500	0.00%	
52000-310	Computer tablet	-	-	-	-	-	1,000	100.00%	(1)
Total Village Manager		120,146	130,877	164,020	84,848	135,910	184,152	12.27%	

Significant Variances Explanation:

(1) Purchase of tablet

(2) Increase to do re-organization of Village Hall staff, Administrative support wages moved from Finance Department to Village Manager Dept.

01-52000 Village Manager

190 - Travel/Training/Meetings	
Travel expenses for meetings/trainings	1,500
Conferences - ICMA, MAMEA, WCMA, WPERLA, CVMIC	2,500
Training costs - ICMA, MAMEA, WCMA, etc.	2,000
Village Manager - cellular phone	780
Total	6,780

301 - Advertising/Outside Printing	
Misc. correspondence to residents	500
Total	500

191 - Professional Dues	
ICMA (Village Manager & Asst. Manager)	880
WCMA (Village Manager & Asst. Manager)	250
WPERLA (Village Manager)	175
WAM-CAM (Asst. Manager)	35
MAMEA (Village Manager)	60
Total	1,400

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GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

Department Description

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

Services

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

Budget Impact & Changes

- Increase in Investment Management fees due to the hiring of Ehlers Investment Partners to manager the Village's Investments. These fees are expected to be offset from investment income.
- Beginning with the 2014 budget, all benefit related costs are included in the department budget, as opposed to the General Employee Fringe Benefit department.
- Decrease in software support due to switch from contracted payroll processing to internal.

2014 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 7% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

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

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

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

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

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

Staffing

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Finance Director/Clerk	1.00	1.00	1.00	1.00
Assist Finance Director/Treasurer	1.00	1.00	1.00	1.00
Assistant Clerk	1.00	1.00	1.00	1.00
Accounting Assistant	0.45	0.45	0.45	0.37
Office Assistant	0.50	0.50	0.50	0.00
Total	3.95	3.95	3.95	3.37

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Finance Director/Clerk	60%	60%	40%	45%
Water Utility	20%	20%	20%	15%
Sewer Utility	20%	20%	20%	15%
Stormwater Utility	-	-	10%	15%
Parking Utility	-	-	10%	10%
Assist Finance Director/Treasurer	20%	20%	20%	20%
Water Utility	40%	40%	40%	30%
Sewer Utility	40%	40%	40%	30%
Stormwater Utility	-	-	-	20%
Assistant Clerk	80%	80%	80%	80%
Water Utility	5%	5%	5%	5%
Sewer Utility	5%	5%	5%	5%
Stormwater Utility	5%	5%	5%	5%
Parking Utility	5%	5%	5%	5%
Accounting Assistant	64%	64%	80%	80%
Water Utility	5%	5%	5%	5%
Sewer Utility	5%	5%	5%	5%
Stormwater Utility	5%	5%	5%	5%
Parking Utility	5%	5%	5%	5%

General Fund Expenditures
Finance/Clerk Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Finance/Clerk								
53000-100	Salary & Wages	$ 154,855	$ 135,519	$ 97,741	$ 70,645	$ 105,968	$ 89,627	-8.30%	(1)
53000-150	FICA Tax	NA	NA	8,837	2,515	8,107	6,856	-22.42%	
53000-155	Flex Account Admin Fee	1,733	2,081	1,800	1,096	1,800	1,800	0.00%	
53000-156	Health Deductible Admin Fee	4,923	2,369	3,000	1,219	3,000	3,000	0.00%	
53000-160	Health Insurance Premium	NA	NA	26,053	11,037	18,500	18,223	-30.05%	
53000-161	Health Insurance Deductible	NA	NA	1,300	-	1,300	1,370	5.38%	
53000-170	Retirement Contribution	NA	NA	7,204	1,269	5,858	5,813	-19.31%	
53000-180	Group Life Insurance Premium	NA	NA	317	50	100	272	-14.20%	
53000-181	Disability Insurance Premium	NA	NA	255	-	-	154	-39.61%	
53000-190	Travel/Training/Meetings	654	1,372	3,950	1,388	2,000	3,450	-12.66%	
53000-191	Professional Dues	725	776	750	-	750	800	6.67%	
53000-246	Software Support	18,245	19,122	16,125	6,112	10,000	8,805	-45.40%	
53000-301	Printing/Publishing/Advertising	4,218	110	4,250	1,532	5,532	7,500	76.47%	(2)
53000-310	Computer/Equipment Maintenance	663	647	2,000	1,220	2,000	2,000	0.00%	
53000-760	Bank Service Fees	5,772	(947)	350	151	300	350	0.00%	
53000-761	Investment Service Fees	-	-	-	7,002	11,000	12,000	100.00%	(3)
Total Finance Director/Clerk		191,788	161,049	173,932	105,236	176,215	162,020	-6.85%	

Significant Variances Explanation:

(1) Administrative support wages moved from Finance Department to Manager Department, see account 52000-100

(2) Increase due to professional printing of budget document

(3) In 2013 the Village hired an investment firm to manage the Village investments. Fees are expected to be offset by increase in investment earnings.

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings	
GFOA and WGFOA (Finance Director)	1,500
GAAP Updates (Finance Director)	250
WI Municipal Clerks/Treasurers Conference (Assistant)	1,200
Milwaukee Chapter American Payroll (Assistant)	500
Total	3,450

301 - Printing/Publishing/Advertising	
Tax bills and tax bill inserts	4,500
2015 budget	3,000
Total	7,500

310 - Computer/Equipment Maintenance	
Computer maintenance/updates	1,250
Printers/check validator maintenance	750
Total	2,000

191 - Professional Dues	
GFOA and WGFOA (Finance Director)	250
AICPA and WICPA (Finance Director)	500
WMCA (Assistant Clerk)	50
Total	800

246 - Software Support	
Accounting software license (53% General Fund)	1,375
Special assessment software support (75% General Fund)	3,750
GCS tax software support	3,680
	-
Total	8,805

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GENERAL FUND: ELECTIONS

Department Description

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

Services

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

Budget Impact/Changes

- There are three scheduled elections in 2014.
- The postage account was consolidated into the Village Hall postage account.

General Fund Expenditures
Elections Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Elections								
54000-098	DPW Labor	$ -	$ 11,596	$ -	$ -	$ -	$ -	-	
54000-101	Election Inspector Wages	17,256	36,364	13,759	7,644	7,644	15,784	14.72%	(1)
54000-190	Travel/Training/Meetings	2,374	1,462	-	-	-	-	-	
54000-241	Data Processing	3,170	-	-	-	-	-	-	
54000-300	Office Supplies	6,360	11,641	2,000	1,626	2,000	3,200	60.00%	(3)
54000-301	Printing/Publishing/Advertising	233	192	1,500	46	100	500	-66.67%	
54000-302	Postage	543	1,447	1,850	-	-	-	-100.00%	(2)
54000-310	Equipment Maintenance	1,595	13,800	9,500	4,935	4,935	9,100	-4.21%	
Total Elections		31,531	76,502	28,609	14,251	14,679	28,584	-0.09%	

Significant Variances Explanation:

(1) Three scheduled elections in 2014 compared to two elections in 2013
(2) Postage account consolidated into Village Hall account 01-55000-302
(3) Lunch provided for election workers at four polling locations

01-54000 Elections

101 - Election Inspector Wages	
Chief inspectors @ $9.00 for scheduled elections	4,356
Election inspectors @ $8.00 for 3 scheduled elections	9,928
Misc. Pre and Post Election Assistance	1,500
Total	15,784
300 - Supplies	
Ballots & Supplies from Milwaukee County	1,000
Ink cartridges, ballot pens, misc supplies	1,000
Meal for Election Inspectors on Election Day	1,200
Total	3,200

310 - Equipment Maintenance	
Prompac Coding (From Milwaukee County)	4,000
Command Central Contract	1,100
ES&S Contract	1,600
Automark Coding	2,400
Total	9,100

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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

- Increases reflect actual costs of services, as well as an anticipated increase in utility rates.
- Library costs have been allocated back to the Library.
- Office Supplies for the Police Department and DPW have been allocated back to the Police Department.

General Fund Expenditures
Village Hall Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Village Hall								
55000-250	Utilities (85% General Fund)	$ 186,674	$ 188,637	$ 179,010	$ 95,456	$ 150,000	$ 140,250	-21.65%	(2)
55000-251	Telephone/Internet (70% General Fund)	18,751	18,653	14,100	13,008	20,000	19,250	36.52%	(1)
55000-300	Office Supplies (85% General Fund)	38,377	36,192	27,200	15,889	20,000	13,600	-50.00%	(3)
55000-301	Printing/Publishing/Copies	-	-	-	1,082	1,200	1,000	100.00%	
55000-302	Postage (85% General Fund)	11,566	11,222	13,600	8,113	13,000	13,388	-1.56%	
55000-310	Equipment/Copier Maintenance	2,245	4,403	5,000	4,046	5,000	5,000	0.00%	
Total Village Hall		257,613	259,107	238,910	137,594	209,200	192,488	-19.43%	

Significant Variances Explanation:

(1) Increase to reflect actual cost for service. $2,500 moved to Library account activity - see fund 13

(2) Budget amount reflects a 2% cost inflation and addition of stormwater utility fee. $55,000 moved to Library account activity - see fund 13

(3) $11,000 separated to Police department budget, and $5,000 into DPW department budget.

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 & Change

- Costs associated with Library custodial have been reallocated back to the Library budget in Fund 13.
- Increased due to actual costs of services and better historical data.

General Fund Expenditures
Facility Management Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Facilities Management								
55500-100	Salary	$ -	$ -	$ 2,500	$ -	$ 2,500	$ 2,500	-	
55500-350	Maintenance Service & Supplies	73,094	73,181	77,200	48,536	85,000	58,000	-24.87%	(2)
55500-360	Building Maintenance (85% General Fund)	138,805	101,361	90,000	67,898	105,000	102,000	13.33%	(1)
Total Facilities Management		211,899	174,542	169,700	116,434	192,500	162,500	-4.24%	

Significant Variances Explanation:

(1) Increase due to anticipated maintenance and up-keep costs of multiple Village buildings

(2) Budget amount includes custodial contract for the new DPW facility. $28,500 separated into Library department activity, see Fund 13

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.

General Fund Expenditures
Assessor Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Assessor							
56000-222	Assessor Contract	$ 33,141	$ 42,400	$ 38,200	$ 18,106	$ 38,200	$ 38,200	0.00%
56000-223	Assistant Assessor Salary	6,478	6,894	7,375	2,617	6,800	6,800	-7.80%
Total Assessor		39,619	49,294	45,575	20,723	45,000	45,000	-1.26%

Notes:

The 2014 budget includes $58,000 for a village-wide reassessment. This amount is found in consulting services, account 01-99000-200

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

- The Village will need interfaces for the new Records Management System and TIPSS, which increases the Support/Consulting line.
- Beginning with the 2014 budget, all benefit related costs are included in the department budget, as opposed to the General Employee Fringe Benefit department.
- Beginning with the 2014 budget, all attorney fees associated with Municipal Court are included in the Municipal Court budget.

2014 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 7% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

- 1 covered by Single plan

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

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

Staffing

	Employee FTE			
Position	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Court Clerk	1.00	1.00	1.00	1.00
Municipal Judge	0.50	0.50	0.50	0.50
Total	1.50	1.50	1.50	1.50

	Employee FTE			
Position	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Court Clerk	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%

General Fund Expenditures
Court Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Court								
57000-100	Wages	$ 47,874	$ 46,964	$ 44,512	$ 30,560	$ 47,906	$ 49,467	11.13%	
57000-103	Judge Wages	5,372	5,757	4,800	1,000	4,800	4,800	0.00%	
57000-220	Attorney Services	NA	NA	NA	NA	NA	62,400	100.00%	(2)
57000-150	FICA Tax	NA	NA	3,405	1,444	3,665	3,784	11.13%	
57000-160	Health Insurance Premium	NA	NA	8,288	3,566	7,132	6,716	-18.97%	
57000-161	Health Insurance Deductible	NA	NA	500	-	500	600	20.00%	
57000-170	Retirement Contribution	NA	NA	2,960	1,234	3,114	3,463	16.99%	
57000-180	Group Life Insurance Premium	NA	NA	277	67	134	264	-4.69%	
57000-181	Disability Insurance Premium	NA	NA	117	-	117	120	2.56%	
57000-190	Travel/Training/Meetings	875	845	975	659	975	1,000	2.56%	
57000-191	Dues	340	765	765	665	765	765	0.00%	
57000-241	Data Processing (Time System)	-	1,200	1,200	900	1,200	1,200	0.00%	
57000-247	Support/Consulting (Tipss)	3,835	3,949	4,068	4,068	4,068	8,190	101.33%	(1)
57000-454	Parking Suspension - pass through	5,000	6,000	6,000	4,000	6,000	6,000	0.00%	
Total Court		63,296	65,480	77,867	48,163	80,376	148,769	91.06%	

Significant Variances Explanation:

(1) Increase for new interfaces for the TIPSS system.

(2) Attorney services to attend municipal court. Amount will vary depending on case load, 2013 averaged $5,200 per month.

2014 Budget
Expenditure Detail - Court

01-57000 Court

190 - Travel/Training/Meetings	
WMJA Annual Registration (Judge)	375
WMCA Annual Registration (Court clerk)	375
Travel reimbursement	250
Total	1,000
191 - Dues	
WMJA (Judge)	100
WMCA (Court clerk)	40
Annual Judicial Education	625
Total	765
247 - Consultants/Support - Tipss System	
Tipps Court	2,925
Tipps DOT Interface	378
Tipps Tax Intercept	378
Tipps Court Interface	509
Tipps Parking Program	1,500
Tracs/TipssCourt/Phoenix	2,500
Total	8,190

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 & Change

- A majority of legal costs associated with negotiations of 3rd party contracts and developer agreements are invoiced to respective party and recouped by the Village.
- Fees associated with Municipal Court are included in the Municipal Court budget.

General Fund Expenditures
Legal Services Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Legal								
58000-220	Attorney Services	$ 199,139	$ 190,911	$ 175,000	$ 143,812	$ 185,000	$ 137,600	-21.37%	(1)
58000-221	Special Counsel	14,122	4,417	7,500	6,393	7,500	7,500	0.00%	
Total Legal		213,261	195,328	182,500	150,205	192,500	145,100	-20.49%	

Significant Variances Explanation:

(1) A portion of attorney fees may be reimbursable dependent on activity. $25,000 of revenue to offset attorney costs budgeted in account 48440.
The Village had billed $64,661 in recoverable attorney fees as of 8/31/13.
Costs for municipal court attorney services budgeted in Court department beginning in 2014.

GENERAL FUND: GENERAL EMPLOYEE FRINGE BENEFITS

Department Description

Beginning in the 2014 budget, the employee fringe benefits are allocated in the department specific budgets.

General Fund Expenditures
General Employee's Fringe Benefits Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	General Employee's Fringe Benefits							
59000-170	Retirement Contribution	$ 35,611	$ 35,098	$ -	$ -	$ -	$ -	-
59000-172	Retirement Contribution - NonWRS	-	-	-	-	-	-	-
59000-150	FICA	24,896	22,837	-	-	-	-	-
59000-161	Health Insurance Deductible	7,309	26,924	-	-	-	-	-
59000-163	Retiree Health Insurance Premium	10,315	876	-	-	-	-	-
59000-160	Health Insurance Premium	127,986	95,942	-	-	-	-	-
59000-180	Group Life Insurance Premium	1,371	1,141	-	-	-	-	-
59000-181	Disability Insurance Premium	1,325	-	-	-	-	-	-
Total General Employee's Fringe Benefits		208,813	182,818	-	-	-	-	- (1)

Significant Variances Explanation:

(1) General employee benefit's included in individual department budgets, including Village Manager, Finance/Clerk, Court, and Inspections

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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 26 sworn officers and is led by Chief Michael Young. In addition to sworn officers, a non-sworn staff of five who assist officers in providing 24 hours, seven days a 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

- Costs associated with annual maintenance of the joint records management system increase the Software Support Line.
- Funding for a part-time Records Management Systems Administrator at Bayside Communications Center is included in the Software Support Line.
- $11,000 in office supplies, previously consolidated with the Village Hall account, are allocated back to the Police Department.

Sworn Officers: All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Policemen's Protective and Benevolent Association of Whitefish Bay. This contract expires on December 31, 2015.

Retirement: The Village pays for 96% of the employee and 100% employer contributions to WRS for all sworn police officers, except for officers hired after July 1, 2011. The 2014 employee contribution is 7%, and the employer contribution is 10.31%. For police clerical staff, the Village contributes the employer portion of 7%.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

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

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

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

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

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

GENERAL FUND: POLICE DEPARTMENT

Staffing

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Police Chief	1.00	1.00	1.00	1.00
Captain	0.00	0.00	0.00	1.00
Detective	2.00	2.00	2.00	1.00
Lieutenant	2.00	2.00	2.00	0.00
Sergeant	4.00	4.00	4.00	5.00
Patrol Officer	16.00	16.00	16.00	17.00
Community Service Officer	1.50	1.50	1.50	1.50
Police Clerk	3.00	3.00	3.00	3.00
Total	29.5	29.5	29.5	29.5

Position	Employee FTE				
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Police Chief	100%	100%	100%	100%	100%
Captain	-	-	-	-	100%
Detective	100%	100%	100%	100%	100%
Lieutenant	100%	100%	100%	100%	-
Patrol Officer	100%	100%	100%	100%	100%
Police Clerk	100%	100%	100%	100%	100%
Community Service Officer (PT)	100%	100%	100%	100%	75%
Parking Utility	-	-	-	-	25%
Community Service Officer (FT)					50%
Parking Utility	100%	100%	100%	100%	50%

General Fund Expenditures
Police Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Police Salaries & Benefits							
61000-100	Salary & Patrol Wages	$ 1,830,610	$ 1,826,324	$ 1,797,487	$ 1,183,527	$ 1,775,291	$ 1,779,837	-0.98%
61000-111	Community Service Officers	18,018	13,080	15,948	11,675	16,462	28,773	80.42%
61000-112	Clerical Wages	104,251	102,343	106,334	62,257	124,514	101,648	-4.41%
61000-113	Overtime	NA	NA	43,398	18,370	36,740	54,885	26.47%
61000-114	Holiday Payout	NA	NA	47,000	-	47,000	48,824	3.88%
61000-150	FICA	139,252	147,844	153,778	88,218	176,436	154,024	0.16%
61000-160	Health Insurance Premium	229,308	379,161	462,673	188,278	376,556	317,056	-31.47%
61000-161	Health Insurance Deductible	19,347	24,877	22,500	11,024	22,048	23,450	4.22%
61000-163	Retiree Health Insurance Premium	30,946	15,944	33,389	16,609	33,218	33,423	0.10%
61000-170	Retirement Contribution	292,779	300,378	346,351	193,915	387,830	243,625	-29.66%
61000-173	Pension Reserve	15,435	15,435	15,436	7,718	15,436	15,436	0.00%
61000-180	Group Life Insurance Premium	1,682	1,747	2,301	1,005	2,010	1,836	-20.21%
61000-181	Disability Insurance Premium	3,709	584	4,148	-	4,148	3,846	-7.28%
61000-185	Safety & Uniform Allowance	15,537	14,525	13,500	12,013	13,500	12,325	-8.70%
Total Police Salaries & Benefits		2,700,874	2,842,242	3,064,243	1,794,609	3,031,189	2,818,988	-8.00% (1)

Significant Variances Explanation:

(1) Decrease in wage/benefit costs a result of two retirements with the replacements of two new police officers. Savings from health insurance costs also reflected

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Police Professional Development								
61300-190	Travel/Training/Meetings	$ 9,269	$ 9,761	$ 12,000	$ 7,326	$ 13,326	$ 12,000	0.00%	
61300-191	Membership Dues/Books	650	654	975	433	400	685	-29.74%	
61300-450	Guns & Ammunition	7,063	7,237	9,700	8,832	9,700	14,700	51.55%	(1)
Total Police Professional Development		16,982	17,652	22,675	16,591	23,426	27,385	20.77%	
	Police Administration								
61200-246	Software Support	-	-	-	-	-	27,310	100.00%	(4)
61200-251	Telephone	17,255	19,649	17,810	8,725	14,725	17,690	-0.67%	
61200-300	Office Supplies	-	-	-	1,740	-	11,650	100.00%	(2)
61200-310	Computer/Equipment Maintenance	6,777	4,175	4,600	3,067	4,600	4,600	0.00%	
61200-451	Crime Prevention Materials	500	-	500	-	500	500	0.00%	
61200-452	Investigative Fees	1,355	1,056	1,000	997	1,200	1,200	20.00%	(3)
61200-760	Sales Tax on Parking Permits	2,339	2,398	2,000	1,613	2,000	2,000	0.00%	
61200-761	Bank fee for credit card processing	2,887	2,791	2,000	1,122	1,122	-	-100.00%	
Total Police Administration		31,113	30,069	27,910	17,264	24,147	64,950	132.71%	

Significant Variances Explanation:

(1) Increase in ammunition costs. Need for Taser and 40mm supplies for training and on duty use

(2) Office supplies had been combined with Village Hall in 2013. The accounts will be separated in 2014. Additional funds will be used for shelving to redesign former booking room

(3) Investigative checks for licensing and non criminal investigations have become more frequent

(4) Software Support is new line item and replaces Computer Maintenance Account. Phoenix Support is approx. $10,000 more than we had paid with Spillman. LiveScan Support is new as original purchase price covered an additional two years. Includes funding for Phoenix Systems Administrator at Bayside Communications Center

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Police Equipment & Maintenance								
61500-550	Vehicle Maintenance	$ 17,219	$ 19,970	$ 17,000	$ 6,805	$ 16,375	$ 15,000	-11.76%	(2)
61500-252	Gas & Oil (99% General Fund)	51,769	53,336	55,200	35,046	58,000	53,539	-3.01%	(1)
61500-453	Auxiliary	849	1,704	2,000	428	2,000	2,000	0.00%	
61500-310	Computer Maintenance	10,036	11,507	11,465	653	7,653	1,000	-91.28%	(3)
Total Police Equipment & Maintenance		79,873	86,517	85,665	42,932	84,028	71,539	-16.49%	
Total Police Department		2,828,842	2,976,480	3,200,493	1,871,396	3,162,790	2,982,862	-6.80%	

Significant Variances Explanation:

(1) Fuel costs estimated at $3.38 per gallon at 16,000 gallons
(2) Decreased cost due to less maintenance on new squads
(3) Computer maintenance consolidated with software support, see account 61200-246

01-61200 Police Administration

246 - Software support	
Pro Phoenix Software and Systems Administrator	24,000
Misc.	100
LiveScan Support	3,210
Total	27,310

251 - Telephone	
Cellphone/aircards - Verizon	5,500
Integrated Communications (Night parking permission)	8,500
TIME System	1,650
Cellphone Stipend (Chief/CLO)	840
BadgerNet	1,200
Total	17,690

300 - Office Supplies	
Ink/Printer Cartridges	3,000
Printing/Copies	3,650
Other Office Supplies	5,000
Total	11,650

310 - Computer/Equipment Maintenance	
Radar Certification	575
Radar Repairs	345
Squad Video Repair	700
Fire Extinguisher Recharge	500
Copier Maintenance Agreement	1,080
Misc./Radio Battery Replacement	1,400
Total	4,600

452 - Investigative Fees	
Lexis-Nexis	600
Record Checks	600
Total	1,200

01-61300 Police Development

190 - Travel/Training/Meetings	
In-service	2,500
IACP/WCPA Conferences	1,500
NWU Staff & Command	3,000
FBI LEEDA	300
SRO Conferences	300
Management & Duty Specific Training	4,400
Total	12,000

191 - Membership Dues/Subscriptions	
International & WI Chief of Police	320
MCLEA	135
FBINAA, ILLETA (2), NASRO	230
Total	685

450 - Guns/Ammunition	
Ammunition/Supplies	10,000
Ozaukee County Fee	600
Brown Deer Range Fee	600
WCTC Range Fee	500
Taser/40mm	3,000
Total	14,700

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GENERAL FUND: PUBLIC SAFETY COMMISSION

Department Description

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

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

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

Budget Impact & Change

- Increase associated with 2.4% contractual increase in the Bayside Communications Center operating and capital contract.
- NSFD operating contribution increased 1.5%.

General Fund Expenditures
Public Safety Commission Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Public Safety Commission								
60000-173	Pension Reserve	$ 13,436	$ 13,436	$ 13,436	$ 8,752	$ 13,436	$ 13,436	0.00%	
60000-211	North Shore Fire Department	1,976,592	1,951,596	1,974,937	1,481,202	1,974,937	2,004,561	1.50%	(3)
60000-212	Bayside Communication Center	-	329,253	338,261	259,331	338,261	349,582	3.35%	(2)
60000-213	North Shore Public Safety Comm.	349,839	112,116	15,000	-	5,000	5,000	-66.67%	(1)
Total Public Safety Commission		2,339,867	2,406,401	2,341,634	1,749,285	2,331,634	2,372,579	1.32%	

Significant Variances Explanation:

(1) Anticipated costs associated with unemployment benefits for terminated North Shore Public Safety Commission employees.

(2) 2014 budget amount per contract

(3) Increased contribution to North Shore Fire based on North Shore Fire Budget

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 leave 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

2014 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 7% of gross wages. Currently, there are 23 employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

- 19 covered by Family plan
- 4 covered by Single plan
- PT employees do not receive health insurance benefits

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

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

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

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

Budget Impact & Change

- Wages and benefits are allocated to utility funds as determined by current job responsibilities.
- On July 1, 2013, the Village implemented the storm water utility. A percentage of specific expenditures are allocated to the storm water utility, in addition to the water, sewer, and parking utilities.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

Staffing

Position	Employee FTE				
	2010 Actual	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Engineer/DPW Director	1.00	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	1.00	1.00	1.00
Engineer Tech II	1.00	1.00	1.00	1.00	1.00
DPW Superintendent/Forester	1.00	1.00	1.00	1.00	1.00
Assistant DPW Superintendent	0.00	0.00	0.00	0.00	1.00
Garage Supervisor/Mechanic	1.00	1.00	1.00	1.00	1.00
Crew Chief	2.00	2.00	2.00	2.00	0.00
General Repairman	3.00	3.00	3.00	3.00	0.00
Services Technician	0.00	0.00	0.00	0.00	2.00
Service Worker	8.00	8.00	8.00	7.00	9.00
Water Department Tech	1.00	1.00	1.00	1.00	1.00
Driver/Collector - Year 4	4.00	4.00	4.00	4.00	3.00
Driver/Collector - Year 3	1.00	1.00	1.00	1.00	0.00
Driver/Collector - Year 1	0.00	0.00	0.00	0.00	2.00
Meter Reader	1.00	1.00	1.00	1.00	0.50
Seasonals	4.50	2.00	2.00	2.00	2.00
Engineering Intern	0.5	0.5	0.5	0.5	0.0
Total	30.00	27.50	27.50	26.50	25.50

*See cost distribution to Utility Funds in Appendix.

General Fund Expenditures
Public Works/Engineering Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	DPW/Engineering Salaries & Benefits								
64000-100	Salaries & Wages	$ 145,700	$ 164,344	$ 176,541	$ 126,996	$ 253,992	$ 187,831	6.40%	
64000-102	Intern	9,788	6,941	4,680	-	-	-	-100.00%	
64000-120	General DPW Labor	556,246	531,323	456,678	307,440	451,160	412,294	-9.72%	
64000-121	Solid Waste Collection - Labor	199,059	203,664	203,102	131,860	203,000	184,275	-9.27%	
64000-122	Recycling Collection - Labor	58,636	48,893	56,444	33,530	54,000	57,120	1.20%	
64000-150	FICA	80,538	80,001	68,654	41,692	83,384	63,104	-8.08%	
64000-160	Health Insurance Premium	244,514	297,062	311,331	140,259	202,724	205,101	-34.12%	(1)
64000-161	Health Insurance Deductible	19,132	18,872	15,150	12,246	15,150	15,040	-0.73%	
64000-163	Retiree Health Insurance Premium	8,308	10,764	14,047	5,110	7,668	8,356	-40.51%	(1)
64000-170	Retirement Contribution	111,356	110,608	58,118	27,124	62,540	57,125	-1.71%	
64000-180	Group Life Insurance Premium	2,373	2,048	2,114	664	1,200	2,023	-4.30%	
64000-181	Disability Insurance Premium	2,478	317	2,138	-	2,138	1,963	-8.19%	
64000-185	Safety & Uniform Allowance	13,328	13,859	5,399	2,694	5,399	7,828	44.99%	
	Wage adjustment for DPW laborers	-	-	-	-	-	31,533	100.00%	(2)
Total DPW/Engineering Fringe Benefits		1,451,456	1,488,696	1,374,396	829,615	1,342,355	1,233,593	-10.24%	
	Solid Waste								
64400-502	Supplies & Carts	16,466	10,078	20,000	7,749	14,000	14,000	-30.00%	
64400-500	Solid Waste Disposal	193,464	176,583	225,000	126,134	195,000	200,000	-11.11%	
Total Solid Waste		209,930	186,661	245,000	133,883	209,000	214,000	-12.65%	

Significant Variances Explanation:

(1) Decrease is a result of the health insurance savings from switching out of the state health insurance plan

(2) Amount represents allotted wage/benefit adjustment for DPW laborers effective after wage negotiations with AFSCME.

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	DPW/Engineering Administration								
64200-186	Licensing & Testing	$ 9,843	$ 7,757	$ 6,000	$ 1,408	$ 4,000	$ 6,000	100.00%	
64200-187	Safety Gear & Protective Clothing	-	-	-	-	-	7,000	100.00%	(1)
64200-190	Travel/Training/Meetings (55% General Fund)	1,191	1,240	4,500	595	4,500	4,400	-2.22%	
64200-191	Membership Dues	293	240	950	214	600	950	0.00%	
64200-245	GIS Annual Cost (25% General Fund)	-	6,545	3,790	2,298	4,000	2,750	-27.44%	
64200-246	Software Maintenance	-	-	-	-	-	2,500	100.00%	(2)
64200-248	Weather Monitoring System (25% General	-	-	-	-	-	800	100.00%	
64200-251	Telephone/Internet (70% General Fund)	6,667	7,332	3,350	3,237	5,000	14,350	328.36%	(3)
64200-300	Office Supplies (70% General Fund)	-	-	-	-	-	3,500	100.00%	
64200-301	Printing/Publishing/Advertising	1,911	389	1,000	1,333	1,500	1,000	0.00%	
Total DPW/Engineering Administration		19,905	23,503	19,590	9,085	19,600	43,250	120.78%	
	Stormwater								
64300-110	Stormwater Salaries	-	17,511	-	-	-	-	-	
64300-260	Equipment Maintenance	835	265	-	-	-	-	-	
64300-640	Stormwater Maintenance Materials	3,448	8,336	-	-	-	-	-	
64300-645	Catch Basin Replacement/Maint.	14,512	34,275	-	-	-	-	-	
64300-649	Inlet Basic Collection Disposal	-	1,459	-	-	-	-	-	
64300-960	Stormwater Abatement	2,134	2,534	-	-	-	-	-	
	General Fund portion of Stormwater cost	-	-	210,195	29,090	29,090	103,170	-50.92%	(4)
Total Stormwater		20,929	64,380	210,195	29,090	29,090	103,170	-50.92%	

Significant Variances Explanation:

(1) Includes the costs for protective eyewear/gloves/vests/hard hats not previously budgeted for separately
(2) CAD drafting/survey software annual subscriptions
(3) Increase to reflect anticipated costs of monthly internet and phone services
(4) Village portion of stormwater operations and debt service costs, amount will vary on annual basis based on stormwater utility budget deficit

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	DPW/Engineering General Operations								
64500-230	Tree Removal - Contracted Services	$ 43,936	$ 38,562	$ 55,000	$ 11,050	$ 54,000	$ 55,000	0.00%	
64500-231	Tree Trimming - Contracted Services	40,507	40,860	45,000	44,451	45,000	48,000	6.67%	
64500-232	Pavement Marking - Contracted Services	3,519	-	20,000	16,261	20,000	20,000	0.00%	
64500-252	Gas & Oil (70% General Fund)	84,094	85,213	56,250	62,046	60,000	64,400	14.49%	
64500-254	Locating Costs (25% General Fund)	-	1,864	1,020	1,302	1,500	1,000	-1.96%	
64500-260	DPW Building Lease (79% General Fund)	269,774	239,079	220,800	149,142	220,800	218,040	-1.25%	
64500-310	Equipment Maintenance	35,556	18,346	15,000	10,662	15,000	15,000	0.00%	
64500-510	Street Light Maintenance	31,512	3,319	20,000	2,043	20,000	25,000	25.00%	(1)
64500-513	Traffic Signal Supplies	814	-	5,000	4,711	5,000	12,000	140.00%	(6)
64500-514	Traffic & Pedestrian Improvements	9,985	6,900	-	-	-	14,000	100.00%	(2)
64500-514	Street Signs	20,451	19,846	15,000	6,486	15,000	15,000	0.00%	
64500-515	Snow Removal/Deicing	59,212	36,561	65,000	31,553	64,000	58,000	-10.77%	(4)
64500-520	Street/Pavement Maintenance	400,471	221,372	250,000	3,005	250,000	250,000	0.00%	(3)
64500-522	Street Maintenance Supplies	6,775	10,345	8,000	8,363	16,000	16,000	100.00%	(5)
64500-535	Landscaping	48,709	39,054	36,000	26,946	36,000	38,000	5.56%	
64500-541	Replacement Trees	9,134	10,050	22,000	17,716	22,000	23,000	4.55%	
64500-550	Vehicle Maintenance (70% General Fund)	95,155	114,857	86,250	73,941	86,250	72,450	-16.00%	
64500-551	Garage Tools	916	603	1,500	-	1,000	1,000	-33.33%	
	Total DPW/Engineering General Operations	1,160,520	886,831	921,820	469,678	931,550	945,890	2.61%	
	Total DPW/Engineering Department Expenditures	2,862,740	2,650,071	2,771,001	1,471,351	2,531,595	2,539,903	-8.34%	

Significant Variances Explanation:

(1) $5,000 added to budget to account for damage to street light poles, associated damage costs may be recoverable
(2) Elementary schools keyed pedestrian crossing improvements
(3) Annual mill and overlay/street maintenance improvements. 2013 unused balance scheduled to be competed in 2014.
(4) Based on 2014 purchase of 1100 tons salt at 52.49/ton
(5) 2013 and 2014 increase due to greater need and more aggressive pot hole/patching effort
(6) $7,000 added to budget to account for damage to traffic poles, associated damage costs may be recoverable

01-64200 DPW/Engineering Administration

190 - Travel/Training/Meetings	
Professional certification/seminars (55% General Fund)	2,400
Land and road maintenance seminars	750
Forestry conferences/seminars	750
Mileage/travel	500
Total	4,400

191 - Membership Dues	
Professional Licensing/Operator Certifications	450
WI Society of Land Surveyors, American Public Work Assoc.	250
WAA, ISA, SMA (Arborists Associations)	250
Total	950

251 - Telephone	
DPW Building - landline and internet (70% General Fund)	10,350
Cellphone/pagers/aircards - Verizon (70% General Fund)	4,000
Total	14,350

186 - Licensing & Testing	
CDL annual updates	1,200
Random substance abuse testing	4,800
Total	6,000

301 - Advertising/Printing	
Requests for proposals/BID openings	500
Construction related drawing duplicates	500
Total	1,000

01-64400 Solid Waste

502 - Supplies & Carts	
Recycling carts	10,000
Recycling replacement totes, special event carts, & supplies	4,000
Total	14,000

500 - Solid Waste Disposal - Transfer Center	
Transfer Center - yard & solid waste disposal	170,000
Street/solid waste disposal, landfill charges	30,000
Total	200,000

01-64500 DPW/Engineering General Operations

310 - Equipment Maintenance	
Maintenance on copiers/printers/outside technicians	15,000
Total	15,000
510 - Street Light Maintenance	
Bulbs, ballasts, replacement light poles and luminaries	25,000
Total	25,000
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% General Fund)	800
Supplies (25% General Fund)	220
Total	1,020
535 - Landscaping	
Mulch & playground chips	20,000
Flowers and perennials	8,000
Soil/compost, seed, shrubs, misc.	8,000
Total	36,000
541 - Replacement Trees	
Non-EAB replacement program trees, balled and burlapped	20,000
Total	20,000
230 - Tree Removal - Contracted Services	
Non-EAB related tree maintenance and removal	45,000
Total	45,000
232 - Pavement Marking - Contracted Services	
Crosswalks, edge lines, stop bars, etc.	20,000
Total	20,000
514 - Street Signs	
Federally required replacement of regulatory, warning, street s	15,000
Total	15,000
231 - Tree Trimming - Contracted Services	
Trimming of very large trees and trees 40+ feet	48,000
Total	48,000

GENERAL FUND: INSPECTIONS

Department Description

The Inspections 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 Inspection 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.

Budget Impact & Changes

- Increase in contracted services to accommodate anticipated additional inspection requirements for proposed development;
- Beginning with the 2014 budget, all benefit related costs are included in the department budget, as opposed to the General Employee Fringe Benefit department.

2014 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 7% of gross wages. Currently, there are two employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

- 2 covered by Family plan
- 0 covered by Single plan
- PT employees do not receive health insurance benefits

GENERAL FUND: INSPECTIONS

Staffing

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Building Inspector	2.00	2.00	2.00	2.00
Clerical Assistant	-	0.50	0.50	0.50
Office Assistant	0.45	0.45	0.45	0.45
Total	2.45	2.95	2.95	2.95

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Building Inspector	100%	100%	94%	100%
Water Utility	-	-	2%	-
Sewer Utility	-	-	2%	-
Stormwater Utility	-	-	2%	-
Building Inspector	100%	100%	94%	100%
Water Utility	-	-	2%	-
Sewer Utility	-	-	2%	-
Stormwater Utility	-	-	2%	-
Clerical Assistant	100%	100%	100%	100%
Office Assistant	64%	64%	90%	70%
Water Utility	18%	18%	5%	10%
Sewer Utility	18%	18%	5%	10%
Stormwater Utility	-	-	-	10%

General Fund Expenditures
Inspection Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Inspection								
65000-100	Salary & Wages	$ 140,123	$ 143,501	$ 137,527	$ 88,135	$ 140,203	$ 150,160	9.19%	(2)
65000-150	FICA Tax	NA	NA	9,354	4,159	10,726	10,680	14.18%	
65000-160	Health Insurance Premium	NA	NA	38,862	13,544	27,088	30,401	-21.77%	
65000-161	Health Insurance Deductible	NA	NA	1,880	-	1,880	2,200	17.02%	
65000-170	Retirement Contribution	NA	NA	7,857	3,503	8,661	9,529	21.28%	
65000-180	Group Life Insurance Premium	NA	NA	131	54	108	132	0.76%	
65000-181	Group Disability Insurance Premium	NA	NA	283	-	-	300	6.01%	
65000-190	Travel/Training/Meetings	1,619	1,835	1,800	486	1,800	1,800	0.00%	
65000-196	Cell phones	1,100	1,200	2,280	1,400	2,200	2,200	-3.51%	
65000-201	Contracted Services	25,688	9,993	68,000	8,051	35,000	65,000	-4.41%	(1)
65000-252	Gas & Fuel	-	-	3,000	-	2,750	2,750	0.00%	
65000-301	Printing/Publishing/Advertising	1,476	373	400	-	400	400	-	
Total Inspection		170,006	156,902	271,374	119,332	230,816	275,552	1.54%	

Significant Variances Explanation:

(1) Delay in Mandel Project caused under expenditure in 2013, with costs shifted to 2014 and 2015 as a result

(2) In 2013 a portion of wages were allocated to utility funds based on upcoming projects, no wages allocated in 2014

01-65000 Inspection Department

201 - Contracted Salary	
Commercial Electric	19,000
Building/State Plan Review	40,000
Plumbing	6,000
Total	65,000
190 - Travel/Training/Meetings	
Building/Plumbing/Soil Erosion Annual Certifications	600
Uniform Dwelling Code/Electrical/HVAC Certifications	700
Building Inspectors Association - Annual Membership	100
Seminar mileage and travel costs	400
Total	1,800
196 - Telephone	
Aircards - two laptops	1,000
Annual usage - two cellphones	1,200
Total	2,200

GENERAL FUND: HEALTH DEPARTMENT

Department Description

The Village 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 & Change

- No increase in North Shore Health Department contribution for 2014
- Beginning with the 2014 budget, all benefit related costs are included in the department budget, as opposed to the General Employee Fringe Benefit department.

Retirement: Employer WRS contribution of 7% of gross wages.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

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

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

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

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

General Fund Expenditures
Health Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Health Department								
63000-100	Salary & Wages	$ 81,550	$ 60,350	$ 72,901	$ 36,890	$ 73,780	$ 94,158	29.16%	(1)
63000-150	FICA	5,901	6,823	5,577	3,459	6,918	7,203	29.16%	(1)
63000-160	Health Insurance Premium	7,567	7,547	8,288	3,079	6,158	6,716	-18.97%	(1)
63000-161	Health Insurance Deductible	430	500	500	217	434	600	20.00%	(1)
63000-170	Retirement Contribution	3,790	2,839	3,308	1,557	3,114	2,986	-9.73%	(1)
63000-180	Group Life Insurance Premium	238	396	314	156	312	312	-0.64%	(1)
63000-181	Disability Insurance Premium	100	17	100	-	-	96	-4.00%	(1)
63000-206	Contract - Pest Control	1,701	-	-	-	-	-	-	
63000-210	North Shore Health Services Contract	67,615	66,040	67,610	33,020	67,610	67,610	0.00%	
63000-300	Office Supplies	570	-	-	-	-	-	-	
63000-310	Equipment Maintenance	539	-	-	-	-	-	0.00%	
63000-650	Medical Supplies	1,528	-	-	-	-	-	-	
Total Health Department		171,529	144,512	158,598	78,378	158,326	179,681	13.29%	

Significant Variances Explanation:

(1) Total wages & benefits increased to reflect anticipated health aid costs. School District reimburses for 50% of health aide wages and benefits.

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

Department Description

Contingency & Transfers: The contingency account is used for unforeseen or unexpected expenses during the budget year. The 2014 contingency is 1% of expenditures. Also included are Board-approved transfers to other funds. The 2014 Budget includes partial funding of the Village's Other Post Employment Benefits (OPEB) Liability.

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 $37,500.

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 then 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 & Cost

- The 2014 Budget includes funding for a complete revaluation of the properties in the Village. The last revaluation was completed in 2007, and currently properties are assessed at 108% of market value. A revaluation will bring the assessment ratio back in-line with market values.
- An Other Post Employment Benefit (OPEB) actuarial study is included to better determine the Village's liability as recommended by the auditors.

General Fund Expenditures
Miscellaneous Departments

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Contingencies & Transfers								
95000-750	Contingency	$ 55,915	$ -	$ 117,412	$ 831	$ 10,000	$ 100,000	-14.83%	
95000-751	Post employment benefits liability	-	-	-	-	-	20,000	100.00%	(1)
95000-732	Transfer to other funds	-	-	-	-	106,129	-	-	
Total Contingencies & Transfers		55,915	-	117,412	831	116,129	120,000	2.20%	
	Insurance								
97000-270	Liability (84% General Fund)	49,413	54,834	53,688	60,762	60,762	59,223	10.31%	
97000-271	Property (84% General Fund)	4,081	9,215	5,991	9,941	9,941	10,570	76.43%	
97000-272	Auto (84% General Fund)	10,096	10,561	9,261	9,581	9,581	10,942	18.15%	
97000-273	Workers Comp. (84% General Fund)	128,846	146,449	122,776	101,191	134,491	100,301	-18.31%	(2)
97000-274	Self Insurance Deductible	36,817	4,006	37,500	8,602	15,000	37,500	0.00%	
97000-276	Unemployment	-	1,948	-	2,097	3,000	3,000	-	
Total Insurance		229,253	227,013	229,216	192,174	232,775	221,536	-3.35%	
	Technology & Contracted Services								
99000-200	Professional/Consulting Fees	91,784	17,201	27,000	-	27,000	63,000	133.33%	(3)
99000-205	Auditing (73% General Fund)	40,872	29,233	39,520	29,339	39,520	36,011	-8.88%	
99000-214	MADACC Operating Costs	6,204	8,142	7,200	2,805	7,610	7,200	0.00%	
99000-240	IT Support Services	25,025	31,403	26,775	55,065	55,065	31,775	18.67%	
99000-246	Hardware/Software	31,636	18,355	5,750	47,135	47,135	5,750	0.00%	
99000-253	Weights & Measures	1,600	1,600	1,600	1,600	1,600	1,600	0.00%	
Total Technology & Contracted Services		197,121	105,934	107,845	135,944	177,930	145,336	34.76%	
Total General Fund Expenditures		**$10,244,729**	**$ 9,998,194**	**$10,322,295**	**$ 6,323,360**	**$10,021,137**	**$ 9,956,262**	-3.55%	

Significant Variances Explanation:

(1) Beginning in 2014, the Village will begin to partially fund its outstanding other post employment benefit liability as required by the State. An actuarial study will be conducted in 2014 to provide more accurate amount of liability

(2) Workers Comp experience factor decreased due to fewer workers comp claims during past three years, resulting in lower premium

(3) Includes amounts for OPEB study (as recommended by auditors) and Village-wide reassessment

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees	
OPEB Actuarial Study	5,000
Village-wide Reassessment	58,000
Total	63,000
240 - IT Support Services	
Electronic property file maintenance	5,000
Annual service contract	26,775
Total	31,775
246 - Hardware/Software	
SPAM filtering and Antivirus software	5,250
NEC software support	500
Total	5,750

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LIBRARY SPECIAL REVENUE FUND

Department Description

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

Services

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

Budget Impacts/Changes

- 2014 Budget includes custodial supplies and services, utilities, telephone, internet, postage, and capital purchases that were previously allocated in the General Fund.

Retirement: Employer WRS contribution of 7% of gross wages.

Health Insurance: The Village pays 91% of the lowest average health insurance plan. In 2013, the Village left the State Health Insurance Plan and enrolled with WEA Trust. The total monthly premium for health and dental for a family plan is $1,392; a single plan is $615.

- 1 covered by Family plan
- 3 covered by Single plan
- 2 PT employee receives partial health benefits
- 1 opt-out of 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.

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

LIBRARY SPECIAL REVENUE FUND

Staffing

Position	Employee FTE			
	2011 Actual	2012 Actual	2013 Budget	2014 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	2.50	2.50	2.00	1.00
Community & Adult Services	0.00	0.00	0.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarian	1.50	1.50	0.80	1.00
Youth Services Aid	0.50	0.50	0.50	0.50
Circulation Clerk	5.50	5.50	3.38	5.00
Shelver	4.00	4.00	4.00	4.00
Intern	1.00	1.00	1.00	1.00
Total	18.00	18.00	14.68	16.50

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

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Library	$ 621,611	$ 599,911	$ 603,673	$ 603,673	$ 603,673	$ 691,916	14.62%
Total Property Tax Revenue	621,611	599,911	603,673	603,673	603,673	691,916	14.62%
Non-Property Tax Revenue:							
Intergovernmental Revenue	6,000	6,100	6,000	26,669	26,669	36,700	511.67%
Fines, Fees, and Penalties	42,772	45,878	42,300	28,929	43,300	43,300	2.36%
Public Charges for Services	15,821	13,018	13,900	12,137	17,400	17,400	25.18%
Miscellaneous Revenue	105	-	1,000	23,421	22,299	6,800	580.00%
Total Non-Property Tax Revenue:	64,698	64,996	63,200	91,156	109,668	104,200	64.87%
Total Revenue	$ 686,309	$ 664,907	$ 666,873	$ 694,829	$ 713,341	$ 796,116	19.38%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Library Salaries & Benefits	$ 531,842	$ 483,594	$ 530,692	$ 301,030	$ 502,124	$ 513,024	-3.33%
Library Administration	15,259	9,833	8,905	12,499	17,765	104,045	1068.39%
Library Equipment & Maintenance	30,676	61,298	25,400	20,830	28,424	69,880	175.12%
Library Programs & Services	16,960	22,730	23,500	21,254	22,316	24,700	5.11%
Library Collection	95,443	98,298	78,376	65,028	83,225	84,467	7.77%
Total Library Expenditures	$ 690,180	$ 675,753	$ 666,873	$ 420,641	$ 653,854	$ 796,116	19.38%

Fund 13 - Library Special Revenue Fund Revenues
Library Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 621,611	$ 599,911	$ 603,673	$ 603,673	$ 603,673	$ 691,916	14.62%
Total Taxes		621,611	599,911	603,673	603,673	603,673	691,916	14.62%
	Intergovernmental Revenue							
43793	MCFLS Reciprocal Borrowing	6,000	6,100	6,000	26,669	26,669	36,700	511.67%
Total Intergovernmental Revenue		6,000	6,100	6,000	26,669	26,669	36,700	511.67%
	Fines, Fees, and Penalties							
45209	Library Fines	39,962	42,481	40,000	26,603	40,000	40,000	0.00%
45210	Library Replacement Cards	616	716	800	597	800	800	0.00%
45224	Library Recovery - Lost Property	2,194	2,681	1,500	1,729	2,500	2,500	66.67%
Total Fines, Fees, and Penalties		42,772	45,878	42,300	28,929	43,300	43,300	2.36%
	Public Charges for Services							
46710	Library Laptop Rentals	13	351	800	255	400	400	-50.00%
46711	Library Circulation Fees	728	656	1,000	364	500	500	-50.00%
46712	Library Room Rental	10,560	7,710	7,000	5,615	7,000	7,000	0.00%
46713	Library Copier Revenue	4,520	4,301	4,600	3,088	4,500	4,500	-2.17%
46714	Library DVD Rentals	-	-	500	2,815	5,000	5,000	900.00%
Total Public Charges for Services		15,821	13,018	13,900	12,137	17,400	17,400	25.18%
	Miscellaneous Revenue							
48501	Library Donations/Contributions	105	-	1,000	4,534	3,500	1,500	50.00%
48502	Friends of WFB Library Contributions	-	-	-	5,088	5,000	5,300	100.00%
49200	Transfer from other funds	-	-	-	13,799	13,799	-	0.00%
Total Miscellaneous Revenue		105	-	1,000	23,421	22,299	6,800	580.00%
Total Library Special Revenue Fund Revenue		**$ 686,309**	**$ 664,907**	**$ 666,873**	**$ 694,829**	**$ 713,341**	**$ 796,116**	**19%**

Fund 13 - Library Special Revenue Fund Expenditures
Library Department

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Library Salaries & Benefits							
93000-100	Library Salaries & Wages	$ 370,131	$ 359,487	$ 376,846	$ 240,607	$ 398,200	$ 405,928	7.72%
93000-150	FICA	26,349	25,863	28,829	16,864	30,462	31,053	7.71%
93000-160	Health Insurance Premium	95,891	75,241	99,723	28,151	48,000	49,306	-50.56%
93000-161	Health Insurance Deductible	4,729	5,147	3,250	2,205	3,250	3,750	15.38%
93000-170	Retirement Contribution	33,266	16,953	20,308	12,863	20,883	21,679	6.75%
93000-180	Group Life Insurance Premium	786	903	1,115	340	708	708	-36.50%
93000-181	Disability Insurance Premium	690	-	621	-	621	600	-3.38%
Total Library Salaries & Benefits		531,842	483,594	530,692	301,030	502,124	513,024	-3.33%

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Library Administration							
93200-190	Travel/Training/Meetings	$ 2,158	$ 5,707	$ 4,500	$ 3,503	$ 5,300	$ 5,300	17.78%
93200-191	Membership Dues	743	825	1,065	1,075	1,075	955	-10.33%
93200-194	Personnel related expenses	-	-	50	747	1,200	1,050	2000.00%
93200-200	Consulting Services	9,416		-	-	-	-	-
93200-250	Utilities	NA	NA	NA	NA	NA	62,000	100.00%
93200-251	Telephone/Internet	NA	NA	NA	NA	NA	7,200	100.00%
93200-300	Office supplies	2,684	3,108	3,000	7,174	10,000	6,500	100.00%
93200-301	Advertising/Printing	239	165	200	-	100	700	250.00%
93200-302	Postage	NA	NA	NA	NA	NA	250	100.00%
93200-750	Contingency	-	-	-	-	-	20,000	100.00%
93200-751	Bank Service Charges	19	28	90	-	90	90	0.00%
Total Library Administration		15,259	9,833	8,905	12,499	17,765	104,045	1068.39%

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Library Equipment & Maintenance							
93300-201	Contracted Service	14,201	21,316	8,900	9,114	10,000	8,880	-0.22%
93300-240	Software Support	-	1,823	2,000	2,424	2,424	2,500	25.00%
93300-246	Hardware/Software	-	-	-	-	-	14,000	100.00%
93300-304	Technology Supplies	3,139	4,458	2,500	1,906	2,500	3,000	20.00%
93300-310	Computer/Equipment Maintenance	4,129	21,329	3,000	3,393	3,500	3,500	16.67%
93300-311	Copier Maintenance	4,766	4,907	4,000	3,213	5,000	4,500	12.50%
93300-312	Material Processing/Repair	4,441	7,465	5,000	780	5,000	5,000	0.00%
93300-350	Custodial Services	NA	NA	NA	NA	NA	28,000	100.00%
93300-351	Housekeeping supplies	NA	NA	NA	NA	NA	500	100.00%
93300-360	Facility Maintenance	-	-	-	-	-	-	0.00%
Total Library Equipment & Maintenance		30,676	61,298	25,400	20,830	28,424	69,880	175.12%
	Library Programs & Services							
93300-400	MCFLS Supplies	2,916	1,997	3,500	1,840	3,000	3,000	-14.29%
93400-401	MCFLS Membership	12,883	20,081	19,000	18,516	18,516	17,700	-6.84%
93400-402	Programs - Adult	400	167	500	542	400	1,500	200.00%
83400-403	Programs - Children	761	485	500	356	400	2,500	400.00%
Total Library Programs & Services		16,960	22,730	23,500	21,254	22,316	24,700	5.11%

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Library Collection							
93500-410	Adult Books	21,160	19,968	22,820	10,574	15,520	21,000	-7.98%
93500-411	Adult Fiction Books	11,266	12,347	8,363	8,753	14,086	-	-100.00%
93500-412	Adult Audio Books	5,224	5,864	2,442	2,776	3,500	-	-100.00%
93500-413	Adult Music & Film	7,961	6,584	3,345	3,539	3,465	5,105	52.62%
93500-414	Adult Music	2,406	2,636	3,118	1,583	3,000	-	-100.00%
93500-415	Juvenile Books	26,948	24,409	20,673	4,749	4,749	19,000	-8.09%
93500-416	Juvenile Music & Film	556	5,983	1,115	-	2,000	5,105	357.85%
93500-417	Juvenile Film	4,681	6,231	1,115	1,181	2,362	-	-100.00%
93500-420	Periodicals	8,914	9,228	9,385	9,217	9,300	9,250	-1.44%
93500-421	Databases	6,039	5,048	6,000	20,243	20,243	20,007	233.45%
93500-422	DVD Rentals	288	-	-	2,413	5,000	5,000	100.00%
Total Library Collection		95,443	98,298	78,376	65,028	83,225	84,467	7.77%
Total Library Department		690,180	675,753	666,873	420,641	653,854	796,116	19.38%

01-93200 Library Administration

190 - Travel/Training/Meetings	
MCFLS meetings, CVMIC, WLA fall and spring conferences	4,500
Friends of WFB Library	800
Total	5,300

191 - Membership Dues	
American Library Association - Director	190
WI Library Association* - Director, Supervisor, 3 Librarians	765
Total	955

*WLA dues based on salaries

301 - Advertising/Printing	
Constant Contact Subscription, Printing of Library Program	200
Misc. printing	500
Total	700

01-93300 Library Equipment & Building Maintenance

311 - Copier Maintenance	
Public copier - annual maintenance contract	2,500
Staff copier - annual maintenance contract	2,000
Total	4,500

312 - Material Processing	
Book covers, A/V material cases, labels, disc repair	5,000
Total	5,000

240 - Software Support	
Comprise Contract for SAM	400
Deep Freeze Software for Public Computers, Other	2,100
Total	2,500

246 - Hardware/Software	
7 Computers - all public use	14,000
Total	14,000

310 - Computer/Equipment Maintenance	
Computer Peripherals/Scanners/Printers	3,500
Total	3,500

400 - MCFLS Supplies	
Forms, e-commerce fee, library cards, labels, etc.	3,000
Total	3,000

304 - Technology Supplies	
Computer peripherals, ink/toner, printer	3,000
Total	3,000

201 - Contract Services	
Carpet/Furniture Cleaning	1,500
Elevator	1,355
Gutter Cleaning	1,100
Water Treatment, Window Cleaning, Pest Control	1,425
Grounds	3,000
Other	500
Total	8,880

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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.

The North Shore Fire Department 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 North Shore Fire, less Whitefish Bay's annual obligation.

Budget Impact/Changes

- During 2013, the Village issued $10,735,000 General Obligation Corporate Purpose Bonds. $2,400,000 for sanitary sewer projects, $2,400,000 for water infrastructure projects, $3,279,440 for stormwater infrastructure projects, $840,000 for streets, $1,620,000 for TID #2. Principal and interest due on these bonds begin in 2013, and will be paid for by future tax levy and utility revenues. The debt service for the utility portions of the borrowing are reflected in the utility funds.
- $3,006,150 of a State Trust Fund Loan to finance the new Department of Public Works facility.
- Transfers from the Public Improvement Fund (Special Assessment Fund) and the TIF #1 and TIF #2 Funds are the principal and interest due on the debt related to the projects associated in those respective funds.
- The Build America Bond (BAB) interest credit was discounted 8.7% in 2013 due to the Federal Government's sequestration efforts. It is expected that this discount will also be applied in 2014.

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	$ 1,714,053	$ 1,698,005	$ 1,655,996	$ 1,655,996	$ 1,655,996	$ 1,619,185	-2.22%
Total Property Tax Revenue	1,714,053	1,698,005	1,655,996	1,655,996	1,655,996	1,619,185	-2.22%
Non-Property Tax Revenue:							
Intergovernmental Revenue	308,258	351,895	349,823	391,116	391,116	349,172	-0.19%
Other Financing Sources	602,088	2,609,127	630,932	140,714	712,744	770,707	22.15%
Total Non-Property Tax Revenue	910,346	2,961,022	980,755	531,830	1,103,860	1,119,879	14.19%
Total Revenue	$ 2,624,399	$ 4,659,027	$ 2,636,751	$ 2,187,826	$ 2,759,856	$ 2,739,064	3.88%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Debt Service	$ 2,755,470	$ 4,542,590	$ 2,636,751	$ 2,426,563	$ 2,706,462	$ 2,739,064	3.88%
Total Debt Service Expenditures	$ 2,755,470	$ 4,542,590	$ 2,636,751	$ 2,426,563	$ 2,706,462	$ 2,739,064	3.88%
Beginning Fund Balance	$ 78,348	$ (52,723)	$ 63,714		$ 63,714	$ 117,108	
Annual Income / (Loss)	(131,071)	116,437	-		53,394	-	
Non-cash related adjustments	-	-	-		-	-	
Ending Fund Balance	$ (52,723)	$ 63,714	$ 63,714		$ 117,108	$ 117,108	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 1,714,053	$ 1,698,005	$ 1,655,996	$ 1,655,996	$ 1,655,996	$ 1,619,185	-2.22%
Total Taxes		1,714,053	1,698,005	1,655,996	1,655,996	1,655,996	1,619,185	-2.22%
	Intergovernmental Revenue							
47501	NSFD Revenue - Debt Payment	308,258	351,895	349,823	391,116	391,116	349,172	-0.19%
Total Intergovernmental Revenue		308,258	351,895	349,823	391,116	391,116	349,172	-0.19%
	Other Financing Sources							
49200	Transfer from Special Assessment Fund	207,808	236,793	228,215	-	233,447	293,734	28.71%
49201	Transfer from TIF #1 Fund	284,723	324,855	313,649	-	313,649	317,443	1.21%
49201	Transfer from TIF #2 Fund	-	-	-	-	24,934	52,188	100.00%
49500	Proceeds from Refunding Debt	-	1,935,000	-	-	-	-	-
49501	BAB Interest Credit	84,459	82,901	80,000	77,659	77,659	72,342	-9.57%
49502	Debt Premium	25,098	29,578	9,068	63,055	63,055	35,000	285.97%
Total Other Financing Sources		602,088	2,609,127	630,932	140,714	712,744	770,707	22.15%
Total Debt Service Fund Revenue		**$ 2,624,399**	**$ 4,659,027**	**$ 2,636,751**	**$ 2,187,826**	**$ 2,759,856**	**$ 2,739,064**	**3.88%**

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Debt Service							
96000-705	MADACC Principal & Interest	$ 7,279	$ 7,110	$ 7,018	$ 6,797	$ 6,797	$ 5,250	-25.19%
96000-706	NSFD Principal & Interest - WFB %	93,234	93,592	90,433	67,824	90,433	91,081	0.72%
96000-707	NSFD Principal & Interest - Reimb.	238,363	351,409	349,823	316,311	349,823	349,172	-0.19%
96000-700	Principal & Advances Paid	1,592,326	1,273,644	1,447,492	1,408,689	1,491,172	1,556,706	7.55%
96000-701	Interest Expense	782,264	842,604	693,485	599,221	740,516	733,355	5.75%
96000-710	Fiscal Agent Fee	723	3,942	3,500	3,730	3,730	3,500	0.00%
96000-711	Payment to Escrow Agent	-	1,905,574	-	-	-	-	0.00%
96000-715	Bond Issue Costs	41,281	45,419	45,000	16,236	16,236	-	-100.00%
96000-716	Bond Discount Costs	-	19,296	-	7,755	7,755	-	-
Total Debt Service Fund Expenditures		**$ 2,755,470**	**$ 4,542,590**	**$ 2,636,751**	**$ 2,426,563**	**$ 2,706,462**	**$ 2,739,064**	**3.88%**

CAPITAL FUND

Department Description

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than $500 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 or 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 17.25% annually for the next three years. Additionally, in 2014, the North Shore Fire Department Board of Directors approved a multi-year capital equipment purchase plan. Whitefish Bay's 2014 contribution is $72,450.

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

Fund 44 - Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Equipment	$ 388,999	$ 356,415	$ 618,670	$ 618,670	$ 618,670	$ 794,450	28.41%
Total Property Tax Revenue	388,999	356,415	618,670	618,670	618,670	794,450	28.41%
Non-Property Tax Revenue:							
Intergovernmental Revenue	-	-	-	7,000	7,000	-	-
Other Financing Sources	-	-	-	106,128	106,128	-	-
Total Non-Property Tax Revenue:	-	-	-	113,128	113,128	-	-
Total Revenue	$ 388,999	$ 356,415	$ 618,670	$ 731,798	$ 731,798	$ 794,450	28.41%

Summary of Expenditures

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Facilities Management	$ -	$ 293,987	$ 15,000	$ -	$ 38,096	$ 210,924	1306.16%
Police Department	124,054	169,261	220,139	238,574	256,093	239,506	8.80%
Public Works/Engineering	247,414	148,018	158,000	73,559	153,947	62,500	-60.44%
Technology	6,229	23,157	225,531	327,818	329,818	54,395	-75.88%
Other Financing Uses	-	-	-	-	-	227,125	100.00%
Total Capital Equipment Expenditures	$ 377,697	$ 634,423	$ 618,670	$ 639,951	$ 777,954	$ 794,450	28.41%
Beginning Fund Balance	$ 528,489	$ 539,791	$ 261,783		$ 261,783	$ 215,627	
Annual Income / (Loss)	11,302	(278,008)	-		(46,156)	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	$ 539,791	$ 261,783	$ 261,783		$ 215,627	$ 215,627	

Fund 44 - Capital Fund Revenues
Capital Fund

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 388,999	$ 356,415	$ 618,670	$ 618,670	$ 618,670	$ 794,450	28.41%
Total Taxes		388,999	356,415	618,670	618,670	618,670	794,450	28.41%
	Intergovernmental Revenue							
43524	Capital related grants	-	-	-	-	-	-	-
48500	Donations / Contributions	-	-	-	7,000	7,000	-	-
Total Intergovernmental Revenue		-	-	-	7,000	7,000	-	-
	Other Financing Sources:							
49200	Transfer from other funds	-	-	-	106,128	106,128	-	-
49601	Applied surplus	-	-	-	-	-	-	-
Total Other Financing Sources		-	-	-	106,128	106,128	-	-
Total Capital Fund Revenue		**$ 388,999**	**$ 356,415**	**$ 618,670**	**$ 731,798**	**$ 731,798**	**$ 794,450**	**28.41%**

Fund 44 - Capital Fund Expenditures
Capital Fund

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Village Hall/Facilities Management - Capital							
98000-362	Village Hall - roof replacement	$ -	$ 213,222	$ -	$ -	$ -	$ -	-
98000-364	Lydell Building - roof replacement	-	59,339	-	-	-	-	-
98000-366	Fire station - central air system	-	-	15,000	-	38,096	-	0.00%
98000-366	Fire station - window replacement	-	21,426	-	-	-	-	-
98000-370	Entryway Signage						9,000	100.00%
98000-361	Village Hall - office equipment	-	-	-	-	-	17,000	0.00%
98000-361	Police garage door replacement	-	-	-	-	-	15,000	100.00%
98000-370	Fence - Civic Foundation	-	-	-	-	-	5,000	100.00%
98000-363	Village Hall Reconstruction & Contingency	-	-	-	-	-	164,924	100.00%
Total Village Hall/Facilities Management - Capital		-	293,987	15,000	-	38,096	210,924	1306.16%
	Public Safety - Capital							
98000-470	Training equipment	2,600	-	-	-	-	-	-
98000-470	Investigation equipment	559	-	-	-	-	-	-
98000-475	Safety/Ballistic vests & helmets	-	3,665	5,580	5,170	5,580	750	-86.56%
98000-472	LiveScan & TRACS equipment	-	-	-	-		-	-
98000-485	Police marked patrol cars	33,156	-	56,500	90,249	96,037	60,000	6.19%
98000-480	Squad video equipment	-	4,861	-	-	-	-	-
98000-471	Fingerprint identification system	-	-	5,000	-	5,000	-	-
98000-482	Radar display units	1,686	-	1,600	1,689	1,689	1,900	-
98000-476	Tasers & Firearms	16,078	5,485	-	-	-	-	-
98000-483	Portable radios	-	52,279	50,400	46,468	46,468	-	-100.00%
98000-481	Squad computers	-	5,617	-	-	-	-	-
98000-477	Night vision	-	3,747	-	-	-	-	-
98000-211	NSFD capital contribution - annual	69,975	93,607	96,459	90,137	96,459	98,124	1.73%
98000-211	NSFD capital contribution - equipment	-	-	-	-	-	72,450	100.00%
98000-212	BACC capital contribution - annual	-	-	4,600	4,860	4,860	6,282	36.57%
Total Public Safety - Capital		124,054	169,261	220,139	238,574	256,093	239,506	8.80%

Fund 44 - Capital Fund Expenditures
Capital Purchases (cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	DPW/Engineering - Capital							
98000-899	Sewer Study - Engineer Costs	$ 1,025	$ 6,891	$ -	$ -	$ -	$ -	-
98000-521	Street sweeper (50% shared cost)	-	87,932	-	-	-	-	-
98000-570	Laser levels	-	14,225	-	-	-	-	-
98000-553	Truck scale (50% shared cost)	-	-	-	-	-	-	-
98000-506	Wood chipper	34,995	-	-	-	-	-	-
98000-517	Salter box	143,158	-	-	-	-	-	-
98000-552	Lift truck - 50ft	-	-	-	-	-	-	-
98000-245	Geographical Information System (GIS)	52,692	5,195	-	-	-	-	-
98000-516	Dump/Plow truck	15,544	-	-	-	-	-	-
98000-552	Wheel loader (50% shared cost)	-	-	10,000	15,930	15,930	-	-
98000-555	Sewer/Jetter truck	-	-	-	-	-	-	-
98000-517	Pre-wetting/anti-icing equipment	-	-	75,000	-	75,000	-	-
98000-501	Solid waste collection vehicle	-	-	50,000	34,612	40,000	-	-
98000-554	Survey and inspection cargo van	-	-	23,000	23,017	23,017	-	-
98000-553	Pick-up truck	-	24,000	-	-	-	-	-
98000-506	Leaf Vacuum Trailer	-	-	-	-	-	45,500	100.00%
98000-536	Riding lawn mower	-	9,775	-	-	-	17,000	100.00%
Total DPW/Engineering - Capital		247,414	148,018	158,000	73,559	153,947	62,500	-60.44%
	Technology - Capital							
98000-340	Software replacement/upgrades	-	23,157	129,471	227,699	227,699	29,445	-77.26%
98000-341	Hardware replacement/upgrades	6,229	-	96,060	100,119	102,119	24,950	-74.03%
Total Technology - Capital		6,229	23,157	225,531	327,818	329,818	54,395	-75.88%
	Other Financing Uses							
98000-732	Transfer to Other Funds	-	-	-	-	-	227,125	100.00%
Total Capital Fund Expenditures		**$ 377,697**	**$ 634,423**	**$ 618,670**	**$ 639,951**	**$ 777,954**	**$ 794,450**	28.41%

Fund 44 - Capital Fund Expenditures
Technology - Software/Hardware Capital Costs

Department	Description	44-98000-340 Software Cost	44-98000-341 Hardware Cost
Public Safety	Police Records Management System	$ 9,545	$ -
Public Safety	Computer (1)	-	2,150
Court	Computer (1)	-	2,300
Court	Tipps Parking System - Initial setup	10,000	-
Finance	Electronic Timecard System	8,900	-
Finance	Computers & Monitors (3)		7,500
Inspection	Computer (1)	-	2,000
Public Works	Technology Upgrades	1,000	11,000
	Total	$ 29,445	$ 24,950

Multi Year Budget - Capital Items

Dept/Capital Description	Total Cost Estimate	FY12 Budget	FY13 Budget	FY14 Budget	FY15 Budget	FY16 Budget
Finance/Clerk						
BS&A Accounting software	91,985	15,000	76,985	-	-	-
Add: Cash Receipting Hardware	2,950	-	2,950	-	-	-
Less: Utility Fund Cost Share	(43,964)	-	(43,964)	-	-	-
Net Capital Cost	50,971	15,000	35,971	-	-	-
Police/Public Safety						
12 APX600 Portable Radios	100,800	50,400	50,400	-	-	-
3 Police Squads (2 sedans, 1 SUV)	113,000	56,500	56,500	-	-	-
Ambulance/Two-way radios	149,212	-	-	72,450	76,762	-
DPW/Engineering						
Sewer/Jetter Truck (Sewer Utility)	100,000	-	25,000	25,000	25,000	25,000
Annual Budget Totals		$ 121,900	$ 167,871	$ 97,450	$ 101,762	$ 25,000

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2014

CAPITAL REQUESTS

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CAPITAL REQUEST: ENTRYWAY SIGNAGE

Department: Village Hall/Facilities Management

Cost: $9,000

Request Description:

The Village's brick entryway signs are severely deteriorated and need of replacement or repair. This request will provide funding for the endeavor with contributions to be solicited from the Civic Foundation and BID.

CAPITAL REQUEST: VILLAGE HALL OFFICE EQUIPMENT

Department: Village Hall/Facilities Management

Cost: $17,000

Request Description:

This request includes funding for an automated letter folder and a new copy/print/fax machine. The Village's existing machine will be relocated to the new DPW building.

CAPITAL REQUEST: POLICE GARAGE DOOR REPLACEMENT

Department: Village Hall/Facilities Management

Cost: $15,000

Request Description:

The garage doors at the police department are deteriorated and require consistent repair. The request funds the replacement of all of the garage doors.

CAPITAL REQUEST: CIVIC FOUNDATION FENCE CONTRIBUTION

Department: Village Hall/Facilities Management

Cost: $5,000

Request Description:

The Civic Foundation is proposing a permanent fence-like structure at School House Park to enhance their annual activities. The Civic Foundation has requested a contribution from the Village for this project.

CAPITAL REQUEST: VILLAGE HALL OFFICE UPGRADES

Department: Village Hall/Facilities Management

Cost: $164,924

Request Description:

Village Hall is over 40-years old, and has never been updated. This request includes incremental updates to provide needed building improvements and space utilization for staff. Proposed upgrades include;

- Village Hall lobby remodel
- Village Hall front office remodel
- Replacement ceiling tiles throughout entire building
- Uniform office furniture for Village Hall staff

CAPITAL REQUEST: BALLISTIC VEST

Department: Police

Cost: $750

Request Description:

Ballistic vests purchased by the department are worn by sworn officers of the department. Manufacturer warranty and expected life expectancy of a vest is 5 years. One officer will have had their vests for five years in 2014 and is due a replacement vest.

CAPITAL REQUEST: POLICE MARKED PATROL VEHICLES

Department: Police

Cost: $60,000

Request Description:

Two police patrol vehicles will be five years old and each will have over 100,000 miles on them. These vehicles are used for patrol purposes three shifts a day, 365 days a year. The need for a SUV for patrol purposes is based on the shrinking size of sedans produced for police use. The amount of space devoted to communication, computer and camera equipment, as well as officer support equipment makes for an extremely tight area for the driver. Prisoner retention cages make the front driver/passenger area even more cramped. 10 of our officers are in excess of six feet tall. In the SUV we will have installed a prisoner retention cage designed to transport two prisoners. Due to the size constraint of the police produced sedans we will install prisoner retention cages designed for only one prisoner.

CAPITAL REQUEST: RADAR DISPLAY UNIT

Department: Police

Cost: $1,900

Request Description:

Traffic enforcement is a high priority of the police department and vehicles speeding are a common complaint of residents. This request is for one radar unit to replace one of the aging units the department currently utilizes. There is currently no local repair location for radar units resulting in the need to ship units that experience issues to the manufacturer resulting in extended loss of use of the unit.

CAPITAL REQUEST: POLICE RECORDS MANAGEMENT SYSTEM

Department: Police

Cost: $9,545

Request Description:

Annual capital contribution to ensure adequate funds for Pro-Phoenix hardware needs. The contribution will increase from this amount to $10,646 in 2015, $12,114 in 2016 and $13,582 in 2017. Maintenance and Service operating costs will decrease and be adjusted in mid-2018 when capital allocation compromise is fulfilled.

CAPITAL REQUEST: LEAF VACUUM TRAILER

Department: Engineering/Public Works

Cost: $45,500

Request Description:

Fall leaf collection throughout the Village is a very important function the Village provides to residents for approximately 7-8 weeks every year. The volume of leaves collected is tremendous, estimated at approximately 10,000 compacted cubic yards annually, requiring reliable equipment and significant personnel resources. The requested equipment is a trailer unit towed behind a dump truck with a dedicated diesel engine, used to power a vacuum system to vacuum leaves off the street. While the vacuums are only used two months of the year, it has very intensive daily use. The unit being replaced is a 1996 unit and is very rusty. The engine has been replaced with one from an even older retired unit. There is effectively no value but scrap when we retire this trailer.

CAPITAL REQUEST : RIDING LAWN MOWER

Department: Engineering/Public Works

Cost: $17,000

Request Description:

The purchase of this mower replaces a 2007 Grasshopper with a 62” deck. It has approximately 1000 hours on it and has a history of unforeseen breakdowns and unreliability. It also operates much slower than the newest one the Village purchased in 2012.

The mower is used to cut the entire Village’s grass including Klode, Cahill and Big Bay parks, along with the areas around the Village Hall, Library, Fire Department and the "triangles". The mowing operation takes eight hours each day of the week throughout the spring, summer and fall. It is also used for leaf clean up even after the grass has stopped growing. The Village owns three riding mowers. Two of them have 62” decks used in parks and larger areas, and one has a 42” deck that is used within the boulevards.

CAPITAL REQUEST: IT SOFTWARE/HARDWARE

Department: Finance, Court, Police, Inspections, & Public Works

Cost: $44,850

Request Description:

This request includes all of the technology upgrades requested by departments. Funding requests includes;

- One police desktop computer
- One court desktop computer
- Village-wide electronic timecard system
- Three Finance desktop computers and monitors
- One inspection desktop computer
- Five Public Works desktop computers and other technology upgrades

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WATER UTILITY FUND

Department Description

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

Rates: The 2014 Recommended Budget does not include a rate increase.

Services

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

Budget Impact & Changes

- 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 are presented as an increase in a liability and not considered revenue of the period.

- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.

- In 2013, the Village issued $2,400,000 in General Obligation Corporate Purpose Bonds for the Lake Drive Water Main Phase #3.

- 2014 expected projects include work on Hollywood Ave, Bartlett Ave, and Larkin Street.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Village Manager	25%	25%	10%	10%
Managers Assistant	25%	25%	5%	10%
Finance Director/Clerk	20%	20%	20%	15%
Assistant Finance Director/Treasurer	40%	40%	40%	30%
Assistant Clerk	-	-	5%	5%
Office Assistant	18%	18%	5%	10%
Accounting Assistant	-	-	10%	
Engineer/DPW Director	30%	30%	25%	25%
Assistant Engineer	31%	31%	25%	25%
Engineer Technician II	31%	31%	10%	10%
Engineer Intern	15%	15%	10%	-
DPW Superintendent/Forester	15%	15%	10%	10%
Assistant DPW Superintendent	-	-	-	25%
Garage Supervisor/Mechanic	15%	15%	10%	10%
Services Technician (1 ft)	-	-	-	10%
Services Technician (1 ft)	-	-	-	15%
Crew Chief (2 ft)	15%	15%	20%	-
General Repairman (3 ft)	15%	15%	10%	-
Service Worker (2 ft)	15%	15%	10%	20%
Service Worker (6 ft)	15%	15%	10%	10%
Water Department Technician	15%	15%	40%	40%
Meter Reader (1 pt)	100%	100%	50%	50%
Building Inspector (2 ft)	-	-	2%	-

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Water Utility Revenue	$ 1,738,921	$ 2,357,612	$ 2,300,851	$ 1,456,414	$ 2,450,771	$ 2,361,437	2.63%
Total Water Operating Revenue	1,738,921	2,357,612	2,300,851	1,456,414	2,450,771	2,361,437	2.63%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Wages & Benefits	$ 432,195	$ 362,072	$ 315,163	$ 119,347	$ 215,166	$ 312,703	-0.78%
Administrative & General Expenses	593,932	738,738	761,966	380,615	791,734	783,630	2.84%
Maintenance Expenses	116,892	46,010	110,000	50,183	105,000	115,000	4.55%
Debt Service	633,489	1,565,125	802,289	565,286	802,518	917,343	14.34%
Total Water Operating Expenses	1,776,508	2,711,945	1,989,418	1,115,431	1,914,418	2,128,676	7.00%
Increase/(Decrease) in Equity	(37,587)	(354,333)	311,433	340,983	536,353	232,761	
Beginning Net Assets	$ 4,483,820	$ 4,409,626	$ 4,910,873		$ 4,910,873	$ 5,427,328	
Adjustments to "accrual" basis:							
Depreciation Expense	(400,026)	(419,200)	(400,130)		(420,027)	(440,160)	
Principal Expense	363,419	1,274,780	521,784		400,130	573,460	
Surplus Applied	-	-	281,303		-	-	
Ending Net Assets	**$ 4,409,626**	**$ 4,910,873**	**$ 5,625,263**		**$ 5,427,328**	**$ 5,793,389**	

Fund 32 - Water Utility Fund
Revenue Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Water Utility Revenue								
46800	Water Sales - Residential	$ 970,968	$ 1,245,682	$ 1,283,157	$ 776,264	$ 1,329,117	$ 1,332,367	3.84%	x
46801	Water Sales - Commercial	147,060	187,030	189,718	122,378	201,291	203,017	7.01%	x
46802	Water Sales - Public Authority	18,647	19,954	24,485	14,206	22,408	24,118	-1.50%	x
46803	Public Fire Protection	290,917	389,272	488,361	324,865	488,156	488,156	-0.04%	x
46805	Sales for resale/wholesale water	14,084	7,301	11,500	2,298	8,000	8,500	-26.09%	
46808	Transfer In - Sewer Utility shared costs	64,770	92,705	67,150	-	92,705	92,705	38.06%	
46810	Penalties & Late Charges	14,766	15,247	15,000	9,286	13,500	13,000	-13.33%	
48110	Investment income	546	1,598	550	1,173	3,519	2,500	354.55%	
48205	Rent - Cellular companies	182,192	210,504	219,430	123,225	210,000	195,574	-10.87%	
48440	Services/3rd-Party Reimbursements	-	152,425	-	82,075	82,075	-	0.00%	
48901	Miscellaneous revenue	34,971	35,894	1,500	644	-	1,500	0.00%	
Total Water Utility Revenue		1,738,921	2,357,612	2,300,851	1,456,414	2,450,771	2,361,437	2.63%	

X = assuming no rate increase

Fund 32 - Water Utility Fund
Expense Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Wages & Benefits								
99601-100	Administrative & General Salaries	$ 162,869	$ 139,551	$ 93,803	$ 47,920	$ 88,000	$ 103,927	10.79%	
99601-120	DPW Labor	92,909	52,286	79,859	17,619	34,000	83,138	4.11%	
99601-130	Meter Install Wages	8,344	23,657	22,685	5,429	12,000	23,402	3.16%	
99601-150	FICA	20,521	17,733	16,669	6,591	11,666	17,376	4.24%	
99601-151	Employee Benefits	107,533	87,294	80,605	27,941	51,000	68,187	-15.41%	
99603-131	Meter Reader Wages	4,077	2,975	2,020	961	2,000	2,039	0.94%	
99603-132	Customer Service/Records Wages	35,942	38,576	19,522	12,886	16,500	14,634	-25.04%	
Total Wages & Employee Benefits		432,195	362,072	315,163	119,347	215,166	312,703	-0.78%	
	Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	-	1,147	2,250	-	-	1,200	-46.67%	
99601-201	Contract/Consulting Services	27,107	37,328	5,000	532	2,500	15,000	200.00%	(1)
99601-205	Auditing (10% W.U.)	5,000	4,558	5,200	5,795	5,795	4,933	-5.13%	
99601-245	GIS System (25% W.U.)	-	11,697	3,680	2,100	4,000	2,750	-25.27%	
99601-246	Software support (Partial split)	-	1,650	5,750	1,866	5,500	2,375	-58.70%	
99601-248	Weather Monitoring System (25% W.U.)	-	-	-	-	-	800	100.00%	
99601-250	Utilities (5% W.U.)	5,200	4,392	10,530	5,116	8,500	8,250	-21.65%	
99601-251	Telephone/Internet (10% W.U.)	-	1,229	1,675	2,105	4,500	4,800	186.57%	(2)
99601-252	Gas & Oil (10% W.U.)	16,630	22,140	11,250	12,089	14,000	9,200	-18.22%	
99601-254	Locating Costs (25% W.U.)	-	2,180	990	1,215	1,500	1,000	1.01%	
99601-260	DPW Building Lease (7% W.U.)	-	-	27,600	18,006	27,600	19,320	-30.00%	
99601-270	Insurance (5% W.U.)	11,500	3,182	10,892	9,794	10,100	10,775	-1.07%	
99601-300	Office Supplies (5/10% W.U.)	14,775	2,307	1,600	-	1,600	1,300	-18.75%	
99601-301	Printing/Publishing/Advertising	-	6,633	9,000	3,738	5,000	5,000	-44.44%	(3)
99601-302	Postage (5% W.U.)	-	160	800	359	800	788	-1.50%	
99601-360	Building Maintenance (5% W.U.)	-	-	5,000	671	5,000	6,000	20.00%	
99601-550	Vehicle Maintenance (10% W.U.)	-	-	17,250	-	10,000	10,350	-40.00%	
99601-600	Purchased Water from NSWC	307,946	387,429	437,555	316,905	443,906	438,356	0.18%	
99601-601	PSC Annual Assessment	1,830	1,740	1,500	-	1,500	1,500	0.00%	
99601-602	Tax Equivalent	203,944	239,433	203,944	-	239,433	239,433	17.40%	(4)
99601-775	Miscellaneous General Expenses	-	11,533	500	324	500	500	0.00%	
Total Administrative & General Expenses		593,932	738,738	761,966	380,615	791,734	783,630	2.84%	

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Maintenance Expenses								
99602-625	Maintenance of Structures/Facilities	$ -	$ -	$ 5,000	$ -	$ 5,000	$ 5,000	0.00%	
99602-626	Maintenance of Distribution Tank	7,270	-	5,000	-	5,000	5,000	0.00%	
99602-627	Maintenance of Distribution Mains	35,079	36,371	25,000	23,031	25,000	30,000	20.00%	(5)
99602-628	Maintenance of Services	53,317	-	25,000	644	20,000	25,000	0.00%	
99602-629	Maintenance of Meters	9,198	9,114	15,000	12,000	15,000	20,000	33.33%	
99602-630	Maintenance of Hydrants	12,028	525	25,000	3,952	25,000	20,000	-20.00%	
99602-631	Miscellaneous Maintenance	-	-	10,000	10,556	10,000	10,000	0.00%	
Total Maintenance Expenses		116,892	46,010	110,000	50,183	105,000	115,000	4.55%	
	Debt Service								
96000-717	Amortization & Fiscal Charges	2,654	3,279	3,000	-	-	5,000	66.67%	
96000-700	Principal Expense	363,419	1,274,780	521,784	430,047	497,564	573,460	9.90%	
96000-701	Interest Expense	267,416	287,066	277,505	135,239	304,954	338,883	22.12%	
Total Debt Service		633,489	1,565,125	802,289	565,286	802,518	917,343	14.34%	
Total Water Utility Expenses		**$ 1,776,508**	**$ 2,711,945**	**$ 1,989,418**	**$ 1,115,431**	**$ 1,914,418**	**$ 2,128,676**	**7.00%**	

Significant Variances Explanation:

(1) Biannual commercial cross connection inspections per State Statute to be completed in 2014
(2) Increase to reflect current contract cost
(3) Utility bill printing costs split 50/50 between Water & Utility funds beginning in 2014
(4) Increase reflects 2013 tax equivalent per PSC (Public Service Commission)
(5) Water main break and main valve replacement expenses

32-99601 Administrative & General Expenses

246 - Software support	
Accounting/billing software license (15% W.U.)	375
Handhelds/utility software	2,000
Total	2,375
251 - Telephone/Internet	
Village Hall (10% W.U.)	2,750
DPW Building (10% W.U.)	2,050
Total	4,800
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% W.U.)	750
Supplies (25% W.U.)	250
Total	1,000

270 - Insurance	
Liability (5% W.U.)	3,525
Property (5% W.U.)	629
Auto (5% W.U.)	651
Workers Compensation (5% W.U.)	5,970
Total	10,775
300 - Office Supplies	
Village Hall allocation (5% W.U.)	800
DPW Building allocation (10% W.U.)	500
Total	1,300

Fund 32 - Water Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget
Capital Sources:						
Debt proceeds	$ 1,084,798	$ 1,980,000	$ 2,400,000	$ 2,415,000	$ 2,415,000	$ 60,800
Total	1,084,798	1,980,000	2,400,000	2,415,000	2,415,000	60,800
Capital Additions:						
NSWC Capital Contribution	69,261	57,820	55,000	16,962	50,886	60,670
Lake Drive Watermain	929,283	-	2,400,000	755,629	1,200,000	-
Fairmount Reconstruction	22,977	-	-	-	-	-
Sylvan/Berkeley Reconstruction	340,261	-	-	-	-	-
Water Infrastructure	184,450	78,240	-	-	-	-
Hollywood Avenue	-	-	-	-	-	234,000
Bartlett Avenue	-	-	-	-	-	325,000
Larkin Street	-	-	-	-	-	325,000
MR3 Design - Engineering	-	-	-	-	-	176,800
Water Tower	-	932,634	-	128,644	409,644	-
Accounting/utility software (25% W.U.)	-	-	19,984	-	-	-
Total Capital Additions	1,546,232	1,068,694	2,474,984	901,235	1,660,530	1,121,470
Change in Capital Activity	(461,434)	911,306	(74,984)	1,513,765	754,470	(1,060,670)
Beginning Cash Balance	$ 265,110	$ 615,383	$ 800,133		$ 800,133	$ 2,090,956
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(37,587)	(354,333)	311,433		536,353	232,761
Adjustment for accruals	1,118,959	(50,055)	-		-	-
Interest paid	(269,665)	(322,168)	-		-	-
Ending Cash Balance	**$ 615,383**	**$ 800,133**	**$ 1,036,582**		**$ 2,090,956**	**$ 1,263,047**

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 2014 Budget includes a 16% rate increase to fund $507,745 increase in Sewer Utility debt service.**

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 are presented as an increase in a liability and not considered revenue of the period.

- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.

- In 2013, the Village issued $2,400,000 in General Obligation Corporate Purpose Bonds and $1,710,000 in Sewer Revenue Bonds that will be used over the next two years for sanitary sewer infrastructure updates.

- 2014 expected projects include work on Hollywood Ave, Hampton Ave, Bartlett Ave, and Larkin Street.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Village Manager	-	-	10%	10%
Managers Assistant	-	-	5%	10%
Finance Director/Clerk	20%	20%	20%	15%
Assistant Finance Director/Treasurer	40%	40%	40%	30%
Assistant Clerk	-	-	5%	5%
Office Assistant	18%	18%	5%	10%
Accounting Assistant	-	-	10%	5%
Engineer/DPW Director	30%	30%	25%	25%
Assistant Engineer	32%	32%	25%	25%
Engineer Technician II	32%	32%	10%	10%
Engineer Intern	15%	15%	10%	-
DPW Superintendent/Forester	15%	15%	10%	10%
Assistant DPW Superintendent	-	-	-	25%
Garage Supervisor/Mechanic	15%	15%	10%	10%
Crew Chief (2 ft)	15%	15%	15%	-
General Repairman (3 ft)	15%	15%	10%	-
Services Technician (1 ft)	15%	15%	10%	15%
Services Technician (1 ft)	-	-	-	5%
Service Worker (8 ft)	15%	15%	10%	10%
Services Worker (2 ft)	-	-	-	20%
Water Department Technician	15%	15%	40%	10%
Meter Reader (1 pt)	-	-	50%	50%
Building Inspector (2 ft)	-	-	2%	-

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

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Sewer Utility Revenue	$ 1,632,401	$ 1,999,043	$ 1,920,996	$ 1,351,075	$ 1,997,682	$ 2,468,275	28.49%
Surplus Applied	-	-	35,804	-	-	-	-100.00%
Total Sewer Operating Revenue	1,632,401	1,999,043	1,956,800	1,351,075	1,997,682	2,468,275	26.14%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Wages & Benefits	$ 215,853	$ 222,481	$ 305,657	$ 134,801	$ 264,147	$ 287,433	-5.96%
Administrative & General Expenses	930,238	856,286	865,314	329,590	901,652	891,768	3.06%
Maintenance Expenses	38,113	183,770	140,000	11,783	118,300	135,000	-3.57%
Debt Service	554,076	643,277	645,829	513,390	641,476	1,154,074	78.70%
Total Sewer Operating Expenses	1,738,280	1,905,814	1,956,800	989,564	1,925,575	2,468,275	26.14%
Increase/(Decrease) in Equity	(105,879)	93,229	-	361,511	72,107	-	
Beginning Net Assets	$ 5,838,706	$ 5,881,482	$ 6,473,353		$ 6,473,353	$ 6,786,171	
Adjustments to "accrual" basis:							
Special Assessment Revenue	-	261,259	-		-	-	
Depreciation Expense	(198,378)	(159,752)	(175,727)		(175,727)	(184,514)	
Principal/Amortization Expense	347,033	397,135	416,439		416,439	825,125	
Surplus Applied	-	-	(35,804)		-	-	
Ending Net Assets	**$ 5,881,482**	**$ 6,473,353**	**$ 6,678,261**		**$ 6,786,171**	**$ 7,426,783**	

Fund 20 - Sewer Utility Fund
Revenue Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Sewer Utility Revenue								
46800	Metered Local Usage	$ 858,672	$ 1,271,740	$ 1,204,299	$ 898,684	$ 1,108,526	$ 1,520,453	26.25%	x
46801	Metered MMSD Usage (pass-through)	697,941	693,938	696,697	271,876	696,697	696,697	0.00%	
46810	Penalties & Late Charges	16,833	20,091	12,000	9,230	14,000	15,000	25.00%	
48110	Investment income	390	1,359	1,000	339	800	1,000	0.00%	
48130	Interest on special assessments	17,067	11,649	7,000	287	7,000	8,000	14.29%	
48440	Services/3rd-Party Reimbursements	-	-	-	170,659	170,659	-	-	
48901	Miscellaneous revenue	41,498	266	-	-	-	-	0.00%	
49200	Transfer from other funds	-	-	-	-	-	227,125	100.00%	
Total Sewer Utility Revenue		1,632,401	1,999,043	1,920,996	1,351,075	1,997,682	2,468,275	28.49%	

X = assuming 16% rate increase effective 1/1/14

Fund 20 - Sewer Utility Fund
Expense Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/2013 YTD	2013 Projected	2014 Budget	Budget % Change	
	Wages & Benefits								
99600-100	Salary & Wages	$ 156,665	$ 149,415	$ 211,517	$ 100,731	$ 198,000	$ 206,550	-2.35%	
88000-150	FICA	8,300	11,691	16,181	7,488	15,147	17,073	5.51%	
99600-151	Employee Benefits	50,888	61,375	77,959	26,582	51,000	63,810	-18.15%	
Total Wages & Employee Benefits		215,853	222,481	305,657	134,801	264,147	287,433	-5.96%	
	Administrative & General Expenses								
99600-190	Travel/Training/Meetings (15% S.U.)	-	290	2,250	-	2,250	1,200	-46.67%	
99600-201	Contract/Consulting Services	85,489	11,723	5,000	1,063	5,000	5,000	0.00%	
99600-205	Auditing (10% S.U.)	7,200	4,234	5,200	5,600	5,600	4,933	-5.13%	
99600-245	GIS System (25% S.U.)	44,002	14,451	3,680	2,100	4,000	2,750	-25.27%	
99600-246	Software support	-	999	5,750	866	3,500	3,625	-36.96%	
99600-248	Weather Monitoring System (25% S.U.)	-	-	-	-	-	800	100.00%	
99600-250	Utilities (5% S.U.)	16,562	-	10,530	5,116	11,000	8,250	-21.65%	
99600-251	Telephone/internet (10% S.U.)	574	1,089	1,675	2,105	4,200	4,800	186.57%	
99600-252	Gas & Fuel (10% S.U.)	6,348	19,928	7,500	8,059	15,000	9,200	22.67%	
99600-254	Locating Costs (Digger Hotline)	-	1,547	990	1,215	1,500	1,000	1.01%	
99600-260	DPW Building Lease (7% S.U.)	-	-	27,600	18,007	27,600	19,320	-30.00%	
99600-270	Insurance (5% S.U.)	4,700	5,091	10,892	9,794	12,000	10,775	-1.07%	
99600-300	Office Supplies (5/10% S.U.)	1,973	9,440	1,600	93	800	1,300	-18.75%	
99600-301	Printing/Publishing/Copies	-	-	-	2,665	4,500	10,775	100.00%	(1)
99600-302	Postage (5% S.U.)	-	160	800	360	800	788	-1.50%	
99600-360	Building Maintenance (5% W.U.)	-	-	5,000	671	5,000	6,000	20.00%	
99600-550	Vehicle Maintenance (10% W.U.)	-	-	11,500	-	8,000	10,350	-10.00%	
99600-603	MMSD - Usage Charge	697,941	693,938	696,697	271,876	696,697	696,697	0.00%	
99600-604	Transfer - share of Water Utility costs	64,770	92,705	67,150	-	92,705	92,705	38.06%	(2)
99600-775	Miscellaneous General Expenses	679	691	1,500	-	1,500	1,500	0.00%	
Total Administrative & General Expenses		930,238	856,286	865,314	329,590	901,652	891,768	3.06%	

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/2013 YTD	2013 Projected	2014 Budget	Budget % Change
	Maintenance Expenses							
99600-632	Materials & supplies	$ 2,790	$ -	$ 15,000	$ 565	$ 5,000	$ 15,000	0.00%
99600-650	Equipment - Televising & cleaning	268	166,876	15,000	8,212	8,300	10,000	-33.33%
99600-651	Collection System - Contractor costs	30,604	16,894	100,000	3,006	100,000	100,000	0.00%
99600-652	Collection System - Repair & materials	4,451	-	10,000	-	5,000	10,000	0.00%
Total Maintenance Expenses		38,113	183,770	140,000	11,783	118,300	135,000	-3.57%
	Debt Service							
99600-717	Amortization & Fiscal Charges	-	438	-	-	500	500	100.00%
99600-700	Principal Expense	347,033	397,135	416,439	396,979	416,439	825,125	98.14%
99600-701	Interest Expense	207,043	245,704	229,390	116,411	224,537	328,449	43.18%
Total Debt Service Expenses		554,076	643,277	645,829	513,390	641,476	1,154,074	78.70%
Total Sewer Expenses		**$ 1,738,280**	**$ 1,905,814**	**$ 1,956,800**	**$ 989,564**	**$ 1,925,575**	**$ 2,468,275**	**26.14%**

Significant Variances Explanation:

(1) Utility bill printing costs split 50/50 between Water & Utility funds beginning in 2014

(2) Rate of return per PSC (Public Service Commission) increased from 3.25% to 6.0% in 2013

20-99600 Administrative & General Expenses

246 - Software Support	
Accounting/billing software license (15% S.U.)	375
Special assessment software (25% S.U.)	1,250
Handheld/utility software	2,000
Total	3,625
251 - Telephone/Internet	
Village Hall (10% S.U.)	2,750
DPW Building (10% S.U.)	2,050
Total	4,800
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	250
Total	1,000

270 - Insurance	
Liability (5% S.U.)	3,525
Property (5% S.U.)	629
Auto (5% S.U.)	651
Workers Compensation (5% S.U.)	5,970
Total	10,775
300 - Office Supplies	
Village Hall (5% S.U.)	800
DPW Building (10% S.U.)	500
Total	1,300

Fund 20 - Sewer Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget
Capital Sources:						
Special assessments received	$ 444,735	$ 224,449	$ 2,400,000	$ 18,785	$ 18,785	$ -
Debt proceeds	1,642,880	467,261	890,000	4,120,000	4,120,000	850,800
Total	2,087,615	691,710	3,290,000	4,138,785	4,138,785	850,800
Capital Additions:						
2009 Sanitary Sewer Project	246,083	-	-	-	-	-
2010 Sanitary Sewer Project	506,461	228,121	-	-	-	-
Lake Drive Interconnector Project	94,537	-	-	-	-	-
Sylvan/Berkeley Reconstruction	106,441	-	-	-	-	-
Berkeley Sanitary	892,926	143,657	-	-	-	-
Sanitary Basin 1203	-	278,222	3,090,000	15,402	810,608	-
Hollywood Avenue	-	-	-	-	-	234,000
Hampton Avenue	-	-	-	-	-	2,600,000
Bartlett Avenue	-	-	-	-	-	50,000
Larkin Street	-	-	-	-	-	325,000
Design / Engineering Services	-	-	-	-	-	641,800
Sewer Vactor Truck (multi-year budget)	-	-	25,000	-	-	25,000
Accounting/utility software (25% S.U.)	-	4,500	19,984	19,196	19,196	-
Total Capital Additions	1,846,448	654,500	3,134,984	34,598	829,804	3,875,800
Change in Capital Activity	241,167	37,210	155,016	4,104,187	3,308,981	(3,025,000)
Beginning Cash Balance	$ 1,022,128	$ 1,026,713	$ 1,096,114		$ 1,096,114	$ 4,477,202
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(105,879)	93,229	-		72,107	-
Adjustment for accruals	74,361	190,312	-		-	-
Interest paid	(205,064)	(251,350)	-		-	-
Ending Cash Balance	**$ 1,026,713**	**$ 1,096,114**	**$ 1,251,130**		**$ 4,477,202**	**$ 1,452,202**

STORMWATER UTILITY

Department Description

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

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

Services

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

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds are presented as an increase in a liability and not considered revenue of the period.

- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.

- In 2013, $4,045,000 Note Anticipation Note for the Cahill Park and Estabrook Park projects. A portion of the debt service will be reimbursed by the Whitefish Bay School District, Friends of Bay Baseball, and State and Federal FEMA grants.

- $3,279,440 General Obligation Corporate Purpose Bonds were also issued in 2013 to fund the Lancaster Storm Sewer Relay project.

- 2014 expected projects include work on Hollywood Ave, Hampton Ave, Bartlett Ave, and Larkin Street, as well as the 2013 carry-over of Lancaster Ave.

Utility Staffing Allocation

Position	2013 Budget	2014 Budget
Village Manager	10%	10%
Managers Assistant	5%	10%
Finance Director/Clerk	10%	10%
Assistant to the Finance Director/Treasurer	-	20%
Assistant Clerk	5%	5%
Office Assistant	-	10%
Accounting Assistant	5%	5%
Engineer/DPW Director	25%	25%
Assistant Engineer	25%	25%
Engineer Technician II	10%	10%
Engineer Intern	10%	-
DPW Superintendent/Forester	-	10%
Assistant DPW Superintendent	-	25%
Services Technician (1 ft)	-	10%
Services Technician (1 ft)	-	20%
Crew Chief (2 ft)	20%	-
General Repairman	20%	-
General Repairman	10%	-
Service Worker (8 ft)	10%	10%
Service Worker (2 ft)	20%	20%
Building Inspector (2 ft)	2%	-

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

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Stormwater Utility Revenue	$ -	$ 146	$ 210,195	$ 29,396	$ 326,343	$ 697,176	231.68%
Total Stormwater Operating Revenue	-	146	210,195	29,396	326,343	697,176	0.00%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Wages & Benefits	$ -	$ 2,155	$ 228,091	$ 68,741	$ 137,956	$ 286,107	25.44%
Administrative & General Expenses	-	5,680	92,038	48,256	91,800	130,407	41.69%
Maintenance Expenses	-	-	38,630	884	15,630	33,500	-13.28%
Debt & Capital Related Expenses	-	1,837	61,631	61,631	80,957	247,162	301.04%
Total Stormwater Operating Expenses	-	9,672	420,390	179,512	326,343	697,176	288.37%
Increase/(Decrease) in Equity	-	(9,526)	(210,195)	(150,116)	-	-	
Beginning Net Assets	$ -	$ -	$ (9,526)		$ (9,526)	$ (9,526)	
Adjustments to "accrual" basis:							
Depreciation Expense	-	-	55,000		-	100,000	
Principal Expense	-	-	(55,000)		-	(100,000)	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	**$ -**	**$ (9,526)**	**$ (219,721)**		**$ (9,526)**	**$ (9,526)**	

Fund 33 - Stormwater Utility Fund
Revenue Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Stormwater Utility Revenue							
46800	Stormwater Fees	$ -	$ -	$ -	$ -	$ 296,753	$ 593,506	100.00%
48110	Investment Income	-	146	-	306	500	500	100.00%
49200	Transfer from other funds	-	-	210,195	29,090	29,090	103,170	-50.92%
Total Stormwater Utility Revenue		-	146	210,195	29,396	326,343	697,176	100.00%

Fund 33 - Stormwater Utility Fund
Expense Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Wages & Benefits								
64300-100	Salary & Wages	$ -	$ 2,035	$ 156,328	$ 49,057	$ 98,114	$ 205,909	31.72%	
64300-150	FICA	-	120	11,959	3,516	7,506	15,752	31.72%	
64300-151	Employee Benefits	-	-	59,804	16,168	32,336	64,446	7.76%	
Total Wages & Employee Benefits		-	2,155	228,091	68,741	137,956	286,107	25.44%	
	Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	-	-	-	-	-	1,200	100.00%	
64300-201	Contract/Consulting Services	-	4,020	75,000	39,157	75,000	45,000	-40.00%	(1)
64300-205	Auditing (5% SW.U.)	-	1,660	1,040	760	1,040	2,467	137.21%	
64300-245	GIS System (25% SW.U.)	-	-	-	-	-	2,750	100.00%	
64300-246	Software support (15% SW.U.)	-	-	475	-	475	375	-21.05%	
64300-248	Weather Monitoring System (25% SW.U.)	-	-	-	-	-	800	100.00%	
64300-250	Utilities (4% SW.U.)	-	-	8,424	4,093	8,186	6,600	-21.65%	
64300-251	Telephone/Internet (10% SW.U.)	-	-	-	-	-	4,800	100.00%	
64300-252	Gas & Fuel (10% SW.U.)	-	-	-	-	-	9,200	100.00%	
64300-254	Locating Costs (Digger Hotline)	-	-	-	-	-	1,000	100.00%	
64300-260	DPW Building Lease (7% S.U.)	-	-	-	-	-	19,320	100.00%	
64300-270	Insurance (5% SW.U.)	-	-	2,179	1,959	2,179	10,775	394.49%	
64300-300	Office Supplies (4/10% SW.U.)	-	-	1,280	-	1,280	1,140	-10.94%	
64300-301	Printing/Publishing/Copies	-	-	-	-	-	5,000	100.00%	
64300-302	Postage (4% SW.U.)	-	-	640	287	640	630	-1.56%	
64300-360	Building Maintenance (5% SW.U.)	-	-	-	-	-	6,000	100.00%	
64300-550	Vehicle Maintenance (10% SW.U.)	-	-	-	-	-	10,350	100.00%	
64300-678	Stormwater Abatement Fees	-	-	2,000	2,000	2,000	2,000	0.00%	
64300-775	Miscellaneous General Expenses	-	-	1,000	-	1,000	1,000	0.00%	
Total Administrative & General Expenses		-	5,680	92,038	48,256	91,800	130,407	41.69%	

Stormwater Utility Fund
Expense Summary (cont.)

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change	
	Maintenance Expenses								
64300-310	Equipment Maintenance	-	-	1,130	-	1,130	1,500	32.74%	
64300-675	Stormwater Maintenance Materials	-	-	30,000	484	10,000	25,000	-16.67%	
64300-676	Inlet Basic Collection Disposal	-	-	3,000	-	3,000	3,000	0.00%	
64300-677	Stormwater Abatement	-	-	4,500	400	1,500	4,000	-11.11%	(2)
Total Maintenance Expenses		-	-	38,630	884	15,630	33,500	-13.28%	
	Debt Service								
64300-700	Principal Expense	-	-	55,000	55,000	55,000	100,000	81.82%	
64300-701	Interest Expense	-	1,837	6,631	6,631	25,957	147,162	2119.30%	
Total Debt Service		-	1,837	61,631	61,631	80,957	247,162	301.04%	
Total Stormwater Utility Expenses		$ -	$ 9,672	$ 420,390	$ 179,512	$ 326,343	$ 697,176	65.84%	

Significant Variances Explanation:

(1) Consulting services for appealed/revised/compliance management rebates and ERU's. Mandated update of Village suspended solids contribution model and compliance report

(2) Expenses for water sampling, education, and outreach activities required by discharge permit

33-64300 Administrative & General Expenses

251 - Telephone/Internet	
Village Hall (10% S.U.)	2,750
DPW Building (10% S.U.)	2,050
Total	4,800
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	250
Total	1,000
300 - Office Supplies	
Village Hall (4% S.U.)	640
DPW Building (10% S.U.)	500
Total	1,140

270 - Insurance	
Liability (5% SW.U.)	3,525
Property (5% SW.U.)	629
Auto (5% SW.U.)	651
Workers Compensation (5% SW.U.)	5,970
Total	10,775

Fund 33 - Stormwater Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget
Capital Sources:						
Debt Proceeds	$ -	$ 415,000	$ 6,559,440	$ 7,370,000	$ 7,370,000	$ 3,350,360
Donations/Contributions	-	-	-	350,000	350,000	-
Total	-	415,000	6,559,440	7,720,000	7,720,000	3,350,360
Capital Additions:						
Estabrook and Cahill Park Facility	-	228,856	4,800,000	919,436	4,193,331	-
Design/Engineering Services	-	-	-	-	-	1,100,060
Lancaster	-	-	1,759,440	37,193	48,000	2,000,000
Accounting/utility software (3% SW.U.)	-	-	2,398	-	2,398	-
Hollywood Avenue	-	-	-	-	-	763,800
Hampton Avenue	-	-	-	-	-	2,101,500
Bartlett Avenue	-	-	-	-	-	310,000
Larkin Street	-	-	-	-	-	325,000
Total Capital Additions	-	228,856	6,561,838	956,629	4,243,729	6,600,360
Change in Capital Activity	-	186,144	(2,398)	6,763,371	3,476,271	(3,250,000)
Beginning Cash Balance	$ -	$ -	$ 194,354		$ 194,354	$ 3,670,625
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	-	(9,526)	(210,195)		-	-
Adjustment for accruals	-	22,728	-		-	-
Interest paid	-	(4,992)	-		-	-
Ending Cash Balance	**$ -**	**$ 194,354**	**$ (18,239)**		**$ 3,670,625**	**$ 420,625**

PARKING UTILITY FUND

Department Description

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

Services

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

Budget Impact & Changes

- The Parking Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, any capital purchases are accounted for as asset additions and not considered a period expense. Any debt proceeds are presented as an increase in a liability and not considered revenue of the period. The Parking Utility does not have any existing debt at this time.

- Wages and benefits allocated based on actual time spent on utility related activities.

- Includes $3,500 for a parking utility study financed from fund balance.

Utility Staffing Allocation

Position	2011 Actual	2012 Actual	2013 Budget	2014 Budget
Managers Assistant	-	-	5%	10%
Finance Director/Clerk	-	-	10%	10%
Assistant Clerk	-	-	5%	5%
Accounting Assistant	-	-	5%	5%
Community Service Officer (FT)	100%	100%	100%	50%
Community Service Officer (PT)	-	-	-	25%
Engineer Technician II	-	-	10%	10%
Engineer Intern			10%	-
General Repairman	-	-	10%	-
Services Technician	-	-	-	10%

Fund 51 - Parking Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Parking Utility Revenue	$ 74,605	$ 78,765	$ 122,936	$ 52,557	$ 113,612	$ 93,556	-23.90%
Total Parking Operating Revenue	74,605	78,765	122,936	52,557	113,612	93,556	-23.90%

Summary of Expenses

Department	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
Wages & Benefits	$ 57,897	$ 54,912	$ 92,087	$ 43,497	$ 83,170	$ 67,375	-26.84%
Administrative & General Expenses	32,692	35,302	30,849	23,751	30,442	26,181	-15.13%
Total Parking Operating Expenses	90,589	90,214	122,936	67,248	113,612	93,556	-23.90%
Increase/(Decrease) in Equity	(15,984)	(11,449)	-	(14,691)	-	-	
Beginning Net Assets	$ 383,660	$ 367,676	$ 367,676		$ 367,676	$ 367,676	
Ending Net Assets	**$ 367,676**	**$ 356,227**	**$ 367,676**		**$ 367,676**	**$ 367,676**	

Fund 51 - Parking Utility Fund
Revenue Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Parking Utility Revenue							
46820	Quarterly parking revenue	$ 14,361	$ 21,453	$ 62,786	$ 20,829	$ 45,484	$ 33,406	-46.79%
46821	Parking meters	60,184	57,312	60,000	31,489	67,978	60,000	0.00%
48901	Miscellaneous revenue	60	-	150	239	150	150	0.00%
Total Parking Utility Revenue		74,605	78,765	122,936	52,557	113,612	93,556	-23.90%

Fund 51 - Parking Utility Fund
Expense Summary

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Wages & Benefits							
99900-100	Salary & Wages	$ 41,622	$ 31,948	$ 55,709	$ 28,746	$ 56,823	$ 47,592	-14.57%
99900-150	FICA	1,196	2,150	4,262	2,000	4,347	3,685	-13.54%
99900-151	Employee Benefits	15,079	20,814	32,116	12,751	22,000	16,098	-49.88%
Total Wages & Employee Benefits		57,897	54,912	92,087	43,497	83,170	67,375	-26.84%
	Administrative & General Expenses							
99900-205	Auditing (2% P.U.)	1,200	532	1,040	760	1,040	987	-5.10%
99900-246	Software support (2% P.U.)	89	-	2,650	-	2,650	50	-98.11%
99900-250	Utilities (1% P.U.)	5,965	10,150	2,106	1,023	2,106	1,650	-21.65%
99900-252	Gas & Fuel (1% P.U.)	-	-	-	-	-	541	100.00%
99900-270	Insurance (1% P.U.)	-	-	2,179	1,959	2,059	2,155	-1.10%
99900-280	Depreciation	4,494	4,438	4,494	3,303	4,494	4,494	0.00%
99900-300	Office Supplies (1% P.U)	5,096	4,459	2,320	5,532	1,500	160	-93.10%
99900-302	Postage (1% P.U.)	-	-	160	72	160	158	-1.25%
99900-602	Tax Equivalent	12,412	12,526	12,400	9,393	12,526	12,526	1.02%
99900-760	Sales tax (recovered)	3,111	3,139	3,400	1,709	3,807	3,360	-1.18%
99900-775	Miscellaneous	325	58	100	-	100	100	0.00%
Total Administrative & General Expenses		32,692	35,302	30,849	23,751	30,442	26,181	-15.13%
Total Parking Utility Expenses		**$ 90,589**	**$ 90,214**	**$ 122,936**	**$ 67,248**	**$ 113,612**	**$ 93,556**	**-24%**

Fund 51 - Parking Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget
Capital Additions:						
Parking Utility Study	-	-	-	-	-	3,500
Total Capital Additions	-	-	-	-	-	3,500
Change in Capital Activity	-	-	-	-	-	(3,500)
Beginning Cash Balance	$ 206,865	$ 198,821	$ 168,263		$ 168,263	$ 168,263
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(15,984)	(11,449)	-		-	-
Adjustment for accruals	7,940	(19,109)	-		-	-
Ending Cash Balance	**$ 198,821**	**$ 168,263**	**$ 168,263**		**$ 168,263**	**$ 164,763**

CAPITAL PROJECT FUND: PUBLIC IMPROVEMENT (SPECIAL ASSESSMENT)

Department Description

The Public Improvement Fund accounts for capital project related costs that are special assessed to property owners benefiting from the work performed. The Village has established special assessment policies for sidewalks, street reconstruction, mill and overlay, alleys. Utility special assessments are reflected in the utility budgets.

In order to fund capital projects, the Village has established a special assessment policy;

- Sidewalks: 100% Homeowner
- Mill and Overlay: 100% Homeowner
- Streets: 70% Village, 30% Homeowner
- Alleys: 100% Homeowners

Services

- Provides an economically viable funding option for public infrastructure projects;

Budget Impact/Changes

- In 2012 the Village Board approved a 15 year, $105 million Capital Improvement Project Plan
- 2014 proposed projects include;
    - Alleys;
    - Sidewalks;
    - Mill and Overlay;
    - Hollywood Ave, Bartlett Ave, and Larkin St, complete street reconstruction

Fund 42 - Public Improvement (Special Assessment) Fund
Summary of Revenues & Expenditures

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Revenues							
42000	Special assessments	$ 753,979	$ 357,376	$ -	$ 35,914	$ 39,000	$ -	-
48110	Investment income	416	1,839	1,500	829	1,500	2,000	33.33%
48130	Interest on special assessments	13,017	12,959	-	185	13,000	-	-
48910	Miscellaneous revenue	530	-	-	-	-	-	-
49100	Debt proceeds	411,821	-	425,000	425,000	425,000	887,700	108.87%
49601	Applied surplus	-	-	226,715	-	-	291,734	28.68%
	Total Revenue	1,179,763	372,174	653,215	461,928	478,500	1,181,434	
	General & Capital Expenditures							
99200-731	Transfer to debt service	207,808	236,793	228,215	-	228,215	293,734	28.71%
99200-800	Mill & overlay	33,049	64,380	75,000	199	125,000	75,000	0.00%
99200-801	Sidewalk reconstruction	242,239	-	100,000	168	325,000	200,000	100.00%
99200-802	Alley reconstruction	71,098	-	250,000	197,784	240,000	250,000	0.00%
99200-803	Street reconstruction	183,803	61,070	-	-	-	-	-
99200-803	Hollywood street reconstruction	-	-	-	-	-	70,200	100.00%
99200-803	Bartlett street reconstruction	-	-	-	-	-	195,000	100.00%
99200-803	Larkin street reconstruction	-	-	-	-	-	97,500	100.00%
	Total Expenditures	737,997	362,243	653,215	198,151	918,215	1,181,434	
	Beginning Fund Balance	$ 1,061,773	$ 1,503,539	$ 1,513,470		$ 1,286,755	$ 486,993	
	Annual Income / (Loss)	441,766	9,931	-		(439,715)	-	
	Fund balance adjustment	-	-	-		(360,047)	-	
	Applied surplus	-	-	(226,715)		-	(291,734)	
	Ending Fund Balance	**$ 1,503,539**	**$ 1,513,470**	**$ 1,286,755**		**$ 486,993**	**$ 195,259**	

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 special assessments but are financed through municipal borrowing.

Budget Impact & Changes

- In 2012 the Village Board approved a 15 year, $105 million Capital Improvement Project Plan.
- 2014 proposed projects include:
    - Alleys;
    - Sidewalks;
    - Mill and Overlay;
    - Hollywood Ave, Bartlett Ave, and Larkin St, complete street reconstruction

Fund 43 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Revenues							
48110	Investment income	$ 6,849	$ 1,705	$ 1,500	$ 824	$ 1,500	$ 3,000	100.00%
48440	Services / 3rd-Party Reimbursements	-	-	-	2,500	2,500	-	-
49100	Debt proceeds	2,767,719	255,000	830,000	425,000	2,925,000	1,523,100	83.51%
49200	Transfer from other funds	-	-	-	-	500,000	-	-
49601	Applied surplus	-	-	-	-	-	-	0.00%
	Total Revenue	2,774,568	256,705	831,500	428,324	3,429,000	1,526,100	
	General & Capital Expenditures							
99400-200	Professional/Consulting Services*	400	6,900	-	23,644	35,000	401,800	100.00%
99400-212	Consolidated dispatch	200,156	200,156	-	-	-	-	-
99400-361	Buildings & equipment	-	-	500,000	139,551	3,000,000	-	0.00%
99400-511	Street light improvements	661,905	69,412	-	-	-	-	-
99400-542	EAB treatment plan	123,475	252,749	-	225,826	370,826	-	0.00%
99400-800	Mill & overlay	497,873	4,009	210,000	-	240,000	175,000	-16.67%
99400-801	Sidewalk reconstruction	13,095	-	60,000	-	25,000	50,000	-16.67%
99400-802	Alley reconstruction	77,400	13,975	60,000	6,333	10,000	50,000	-16.67%
99400-803	Hollywood street reconstruction	-	-	-	-	-	163,800	100.00%
99400-803	Bartlett street reconstruction	-	-	-	-	-	455,000	100.00%
99400-803	Larkin street reconstruction	-	-	-	-	-	227,500	100.00%
99400-875	Stormwater system improvements	551,902	6,816	-	-	-	-	-
	Total Expenditures	2,126,206	554,017	830,000	395,354	3,680,826	1,523,100	
	Beginning Fund Balance	$ (337,322)	$ 311,040	$ 13,728		$ 15,228	$ 123,449	
	Annual Income / (Loss)	648,362	(297,312)	1,500		(251,826)	3,000	
	Fund balance adjustment	-	-	-		360,047	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 311,040**	**$ 13,728**	**$ 15,228**		**$ 123,449**	**$ 126,449**	

*Includes attorney, audit, engineering and design fees

CAPITAL PROJECT FUND: TID NO. 1

Department Description

Tax Incremental Financing District (TID) No. 1 includes property along Silver Spring, Beaumount, 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, the base value of the property within TID No. 1 was $38,403,700. As of January 1, 2013 the TID value was $59,382,000 which yields an increment of $20,978,300.

TID No. 1 Projects:
2014 includes the reconstruction of the Lake Drive/Silver Spring intersection which is funded through TID No. 1.

TID #1 Boundary

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	8/31/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ 572,733	$ 560,213	$ 560,213	$ 530,825	$ 530,825	$ 530,825	-5.25%
43430	Exempt computer aid	22,914	23,262	23,262	16,099	16,099	16,099	-30.79%
48910	BID Repayment - Retail Incentive Grant	20,000	20,000	20,000	-	-	-	-100.00%
49100	Debt proceeds	502,221	-	-	-	-	-	-
49601	Applied surplus	-	-	-	-	-	-	-
	Total Revenue	1,117,868	603,475	603,475	546,924	546,924	546,924	
	Expenditures							
98200-731	Transfer to Debt Service	284,723	324,855	313,649	-	313,649	317,443	1.21%
98200-790	TID #1 Project Costs	566,326	45,184	60,000	290,212	300,000	840,000	1300.00%
98200-791	TID #1 General Expenses	13,099	14,594	-	45,650	50,000	25,000	100.00%
	Total Expenditures	864,148	384,633	373,649	335,862	663,649	1,182,443	
	Beginning Fund Balance	$ 788,364	$ 1,042,084	$ 1,260,926		$ 1,490,752	$ 1,374,027	
	Annual Income / (Loss)	253,720	218,842	229,826		(116,725)	(635,519)	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,042,084**	**$ 1,260,926**	**$ 1,490,752**		**$ 1,374,027**	**$ 738,508**	

CAPITAL PROJECT FUND: TID NO. 2

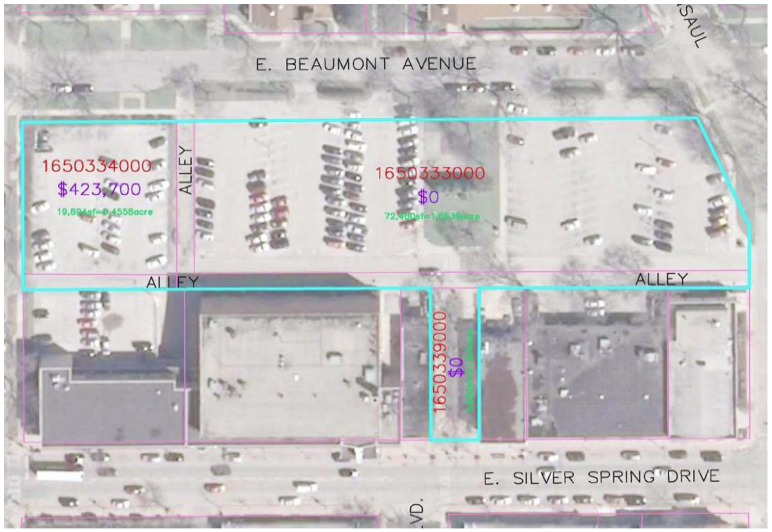
Department Description

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, the base value of the property within TID No. 2 was $446,000.

TID No. 2 Projects:

The Mandel Group development in a planned project in TID No. 2.



TID No. 2 Boundary

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

Account	Account Name	2011 Actual	2012 Actual	2013 Budget	6/30/13 YTD	2013 Projected	2014 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ -	$ -	$ -	$ -	$ -	$ -	-
49100	Debt proceeds	-	-	-	1,735,000	1,735,000	-	-
49601	Applied surplus	-	-	-	-	-	-	-
	Total Revenue	-	-	-	1,735,000	1,735,000	-	
	Expenditures							
98200-731	Transfer to Debt Service	-	-	-	-	24,934	52,188	100.00%
98200-790	TID #2 Project Costs	-	-	-	1,621,000	1,620,000	-	-
98200-791	TID #2 General Expenses	-	-	-	3,824	5,000	15,000	100.00%
	Total Expenditures	-	-	-	1,624,824	1,649,934	67,188	
	Beginning Fund Balance	$ -	$ -	$ -		$ -	$ 85,066	
	Annual Income / (Loss)	-	-	-		85,066	(67,188)	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ -**	**$ -**	**$ -**		**$ 85,066**	**$ 17,878**	

DEBT REPAYMENT SCHEDULES (UTILITY INCLUDED) - EXISTING DEBT AS OF 12/31/12

Type of Debt	Year of Issue	Final Maturity	Original Amount	Existing Amount – 12/31/2012	Interest Rates	Purpose
MADACC	1998	2014	$ 74,775	$ 4,232	4.4-5.0%	Milwaukee Area Domestic Animal Control Commission
Promissory Notes	2006	2015	$ 470,000	$ 185,000	3.5-3.75%	Public Infrastructure Improvement Projects
Corporate Purpose	2006	2017	$ 2,195,000	$ 505,000	3.75-4.2%	Public Infrastructure Improvement Projects
Refunding	2006	2014	$ 1,690,000	$ 105,000	5.0-5.55%	Refunding Prior Debt
Promissory Notes	2007	2017	$ 1,415,000	$ 460,000	3.55-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2007	2027	$ 2,660,000	$ 2,315,000	4.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2008	2026	$ 2,360,001	$ 1,775,000	3.5-4.0%	Public Infrastructure Improvement Projects
CWFL GO Debt	2008	2027	$ 2,521,944	$ 2,051,785	2.37%	Public Infrastructure Improvement Projects
Corporate Purpose	2009	2029	$ 7,969,944	$ 5,320,000	2.5-4.2%	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	$ 5,509,861	$ 5,078,839	2.91%	Public Infrastructure Improvement Projects
Corporate Purpose	2010	2030	$ 5,625,000	$ 5,180,000	1.9-5.9%	Public Infrastructure Improvement Projects
Refunding	2010	2024	$ 5,920,000	$ 5,770,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	$ 3,560,000	$ 3,215,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	$ 5,545,000	$ 5,410,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	$ 1,735,000	$ 1,735,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	$ 1,295,000	$ 1,295,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	$ 1,555,000	$ 1,555,000	1.0-2.9%	Refunding Prior Debt

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

TOTAL FUTURE PAYMENTS - G.O. DEBT			
Year	**Principal**	**Interest**	**Total**
2013	2,489,781	1,132,831	3,622,612
2014	2,503,282	1,079,812	3,583,094
2015	2,401,080	1,014,894	3,415,974
2016	2,438,943	950,504	3,389,447
2017	2,531,874	884,200	3,416,074
2018	2,559,875	811,916	3,371,791
2019	2,527,946	738,954	3,266,900
2020	2,616,091	661,473	3,277,564
2021	2,694,309	578,168	3,272,477
2022	2,332,604	496,990	2,829,594
2023	2,000,976	424,172	2,425,148
2024	2,099,429	353,175	2,452,604
2025	1,702,963	285,539	1,988,502
2026	1,526,580	223,632	1,750,212
2027	1,285,284	168,236	1,453,520
2028	970,000	120,605	1,090,605
2029	1,010,000	75,605	1,085,605
2030	745,000	34,620	779,620
2031	385,000	9,500	394,500
2032	60,000	1,500	61,500
	36,881,017	10,046,326	46,927,343

TOTAL FUTURE PAYMENTS - REVENUE DEBT			
Year	**Principal**	**Interest**	**Total**
2013	235,166	144,372	379,538
2014	242,010	137,429	379,439
2015	249,052	130,284	379,336
2016	256,300	122,931	379,231
2017	263,758	115,365	379,123
2018	271,433	107,578	379,011
2019	279,332	99,564	378,896
2020	287,461	91,317	378,778
2021	295,826	82,830	378,656
2022	304,434	74,097	378,531
2023	313,293	65,109	378,402
2024	322,410	55,859	378,269
2025	331,792	46,341	378,133
2026	341,447	36,546	377,993
2027	351,384	26,465	377,849
2028	361,609	16,090	377,699
2029	372,132	5,414	377,546
2030	-	-	-
2031	-	-	-
2032	-	-	-
	5,078,839	1,357,591	6,436,430

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

MADACC			
Year	Principal	Interest	Total
2013	4,232	368	4,600
2014	-	-	-
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	4,232	368	4,600

2006 PROMISSORY NOTE			
Year	Principal	Interest	Total
2013	55,000	6,853	61,853
2014	60,000	4,845	64,845
2015	70,000	2,625	72,625
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	185,000	14,323	199,323

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

2006 CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	95,000	19,050	114,050
2014	90,000	15,488	105,488
2015	95,000	12,112	107,112
2016	100,000	8,550	108,550
2017	125,000	4,750	129,750
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	505,000	59,950	564,950

Refunded years 2018-2025 in 2012

2006 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2013	50,000	4,160	54,160
2014	55,000	1,430	56,430
2015	-	-	-
2016	-	-	-
2017	-	-	-
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	105,000	5,590	110,590

Refunded years 2014-2026 in 2012

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

2007 PROMISSORY NOTE			
Year	**Principal**	**Interest**	**Total**
2013	195,000	14,500	209,500
2014	195,000	6,700	201,700
2015	20,000	2,400	22,400
2016	25,000	1,500	26,500
2017	25,000	500	25,500
2018	-	-	-
2019	-	-	-
2020	-	-	-
2021	-	-	-
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	460,000	25,600	485,600

2007 CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	100,000	90,600	190,600
2014	115,000	86,300	201,300
2015	125,000	81,500	206,500
2016	130,000	76,400	206,400
2017	130,000	71,200	201,200
2018	135,000	65,900	200,900
2019	140,000	60,400	200,400
2020	155,000	54,500	209,500
2021	165,000	48,100	213,100
2022	175,000	41,300	216,300
2023	180,000	34,200	214,200
2024	190,000	26,800	216,800
2025	190,000	19,200	209,200
2026	190,000	11,600	201,600
2027	195,000	3,900	198,900
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	2,315,000	771,900	3,086,900

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

2008 CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	165,000	61,938	226,938
2014	165,000	56,163	221,163
2015	175,000	50,213	225,213
2016	175,000	44,088	219,088
2017	185,000	37,788	222,788
2018	200,000	31,050	231,050
2019	75,000	26,144	101,144
2020	80,000	23,238	103,238
2021	80,000	20,238	100,238
2022	85,000	17,101	102,101
2023	90,000	13,733	103,733
2024	95,000	10,100	105,100
2025	100,000	6,200	106,200
2026	105,000	2,100	107,100
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	1,775,000	400,094	2,175,094

2008 CWFL GO DEBT			
Year	**Principal**	**Interest**	**Total**
2013	115,549	47,158	162,707
2014	118,282	44,393	162,675
2015	121,080	41,563	162,643
2016	123,943	38,666	162,609
2017	126,874	35,700	162,574
2018	129,875	32,664	162,539
2019	132,946	29,556	162,502
2020	136,091	26,374	162,465
2021	139,309	23,117	162,426
2022	142,604	19,784	162,388
2023	145,976	16,372	162,348
2024	149,429	12,879	162,308
2025	152,963	9,303	162,266
2026	156,580	5,642	162,222
2027	160,284	1,895	162,179
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	2,051,785	385,066	2,436,851

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

2009 CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	255,000	174,758	429,758
2014	270,000	168,195	438,195
2015	285,000	161,258	446,258
2016	300,000	153,945	453,945
2017	315,000	146,100	461,100
2018	330,000	137,303	467,303
2019	345,000	127,253	472,253
2020	355,000	116,048	471,048
2021	370,000	103,900	473,900
2022	385,000	90,680	475,680
2023	400,000	76,350	476,350
2024	440,000	60,480	500,480
2025	230,000	47,410	277,410
2026	245,000	37,910	282,910
2027	250,000	27,885	277,885
2028	260,000	17,365	277,365
2029	285,000	5,985	290,985
2030	-	-	-
2031	-	-	-
2032	-	-	-
	5,320,000	1,652,825	6,972,825

2009 CWFL REVENUE DEBT			
Year	**Principal**	**Interest**	**Total**
2013	235,166	144,372	379,538
2014	242,010	137,429	379,439
2015	249,052	130,284	379,336
2016	256,300	122,931	379,231
2017	263,758	115,365	379,123
2018	271,433	107,578	379,011
2019	279,332	99,564	378,896
2020	287,461	91,317	378,778
2021	295,826	82,830	378,656
2022	304,434	74,097	378,531
2023	313,293	65,109	378,402
2024	322,410	55,859	378,269
2025	331,792	46,341	378,133
2026	341,447	36,546	377,993
2027	351,384	26,465	377,849
2028	361,609	16,090	377,699
2029	372,132	5,414	377,546
2030	-	-	-
2031	-	-	-
2032	-	-	-
	5,078,839	1,357,591	6,436,430

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

2010 CORPORATE PURPOSE "BAB"			
Year	**Principal**	**Interest**	**Total**
2013	230,000	231,853	461,853
2014	235,000	226,388	461,388
2015	235,000	220,513	455,513
2016	250,000	213,708	463,708
2017	250,000	205,708	455,708
2018	255,000	196,613	451,613
2019	265,000	186,401	451,401
2020	275,000	174,916	449,916
2021	285,000	162,171	447,171
2022	295,000	148,465	443,465
2023	305,000	133,913	438,913
2024	315,000	118,486	433,486
2025	330,000	101,953	431,953
2026	305,000	85,214	390,214
2027	315,000	68,393	383,393
2028	330,000	50,490	380,490
2029	345,000	31,245	376,245
2030	360,000	10,620	370,620
2031	-	-	-
2032	-	-	-
	5,180,000	2,567,050	7,747,050

2010 REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2013	480,000	133,192	613,192
2014	485,000	123,542	608,542
2015	490,000	113,792	603,792
2016	495,000	103,942	598,942
2017	520,000	93,792	613,792
2018	535,000	82,574	617,574
2019	545,000	69,744	614,744
2020	560,000	55,791	615,791
2021	575,000	40,600	615,600
2022	590,000	23,700	613,700
2023	250,000	11,100	261,100
2024	245,000	3,675	248,675
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	5,770,000	855,444	6,625,444

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

2010A REFUNDING BOND			
Year	**Principal**	**Interest**	**Total**
2013	315,000	88,500	403,500
2014	325,000	82,100	407,100
2015	330,000	74,725	404,725
2016	345,000	66,287	411,287
2017	350,000	56,719	406,719
2018	365,000	46,000	411,000
2019	380,000	34,350	414,350
2020	395,000	21,263	416,263
2021	410,000	7,175	417,175
2022	-	-	-
2023	-	-	-
2024	-	-	-
2025	-	-	-
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	3,215,000	477,119	3,692,119

2011 CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	200,000	182,812	382,812
2014	225,000	176,438	401,438
2015	225,000	169,688	394,688
2016	250,000	162,563	412,563
2017	250,000	155,063	405,063
2018	275,000	147,188	422,188
2019	300,000	138,563	438,563
2020	300,000	129,375	429,375
2021	300,000	119,999	419,999
2022	275,000	110,672	385,672
2023	275,000	101,391	376,391
2024	300,000	91,500	391,500
2025	325,000	80,562	405,562
2026	300,000	69,251	369,251
2027	310,000	57,813	367,813
2028	325,000	45,500	370,500
2029	325,000	32,500	357,500
2030	325,000	19,500	344,500
2031	325,000	6,500	331,500
2032	-	-	-
	5,410,000	1,996,878	7,406,878

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

2012A CORPORATE PURPOSE			
Year	**Principal**	**Interest**	**Total**
2013	185,000	29,346	214,346
2014	125,000	32,450	157,450
2015	125,000	29,950	154,950
2016	140,000	27,450	167,450
2017	145,000	24,650	169,650
2018	90,000	21,750	111,750
2019	90,000	19,950	109,950
2020	95,000	18,150	113,150
2021	95,000	16,250	111,250
2022	95,000	14,350	109,350
2023	50,000	12,450	62,450
2024	50,000	11,450	61,450
2025	50,000	10,450	60,450
2026	55,000	9,450	64,450
2027	55,000	8,350	63,350
2028	55,000	7,250	62,250
2029	55,000	5,875	60,875
2030	60,000	4,500	64,500
2031	60,000	3,000	63,000
2032	60,000	1,500	61,500
	1,735,000	308,571	2,043,571

2012A REFUNDING			
Year	**Principal**	**Interest**	**Total**
2013	15,000	22,030	37,030
2014	10,000	25,600	35,600
2015	10,000	25,400	35,400
2016	10,000	25,200	35,200
2017	10,000	25,000	35,000
2018	140,000	24,800	164,800
2019	145,000	22,000	167,000
2020	145,000	19,100	164,100
2021	150,000	16,200	166,200
2022	160,000	13,200	173,200
2023	165,000	10,000	175,000
2024	165,000	6,700	171,700
2025	170,000	3,400	173,400
2026	-	-	-
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	1,295,000	238,630	1,533,630

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

2012B REFUNDING			
Year	**Principal**	**Interest**	**Total**
2013	30,000	25,713	55,713
2014	30,000	29,780	59,780
2015	95,000	29,155	124,155
2016	95,000	28,205	123,205
2017	100,000	27,230	127,230
2018	105,000	26,074	131,074
2019	110,000	24,593	134,593
2020	120,000	22,718	142,718
2021	125,000	20,418	145,418
2022	130,000	17,738	147,738
2023	140,000	14,663	154,663
2024	150,000	11,105	161,105
2025	155,000	7,061	162,061
2026	170,000	2,465	172,465
2027	-	-	-
2028	-	-	-
2029	-	-	-
2030	-	-	-
2031	-	-	-
2032	-	-	-
	1,555,000	286,918	1,841,918

DEBT ALLOCATION BY FUND

	Total	Levy	S/A	TID	Water	Sewer	Storm
2013	3,765,186	1,954,906	233,548	338,583	832,776	295,887	109,486
2014	4,430,481	1,975,867	293,733	369,631	912,344	672,193	206,713
2015	4,373,289	2,039,775	139,850	373,038	936,945	664,118	219,563
2016	4,430,507	1,993,894	143,852	436,445	964,717	659,486	232,113
2017	4,447,695	1,999,449	141,302	442,562	974,494	650,925	238,963
2018	4,396,879	1,956,408	119,383	451,525	981,238	643,312	245,013
2019	4,280,110	1,947,398	119,048	424,867	907,857	635,102	245,838
2020	4,283,477	1,958,021	121,430	426,578	902,450	618,560	256,438
2021	3,863,205	1,956,581	54,901	428,812	898,514	272,141	252,256
2022	3,436,712	1,580,307	52,449	429,560	839,079	267,179	268,138
2023	3,032,748	1,279,864	51,783	431,747	804,462	241,342	223,550
2024	3,064,393	1,288,017	54,112	445,684	804,342	242,963	229,275
2025	2,607,990	1,017,821	44,006	353,433	734,538	223,867	234,325
2026	2,381,724	933,574	41,581	351,165	592,586	218,818	244,000
2027	2,086,457	731,654	41,222	317,747	524,121	218,488	253,225
2028	1,729,444	581,033	41,396	319,160	469,177	56,678	262,000
2029	1,724,203	576,314	41,111	319,887	462,487	54,366	270,038
2030	1,434,372	479,469	25,596	197,456	401,245	48,368	282,238
2031	1,038,789	253,945	24,630	155,097	275,025	46,467	283,625
2032	696,874	87,739	-	121,038	203,747	-	284,350
2033	626,139	86,863	-	117,013	142,450	-	279,813
2034	-	-	-	-	-	-	-
2035	-	-	-	-	-	-	-
2036	-	-	-	-	-	-	-
2037	-	-	-	-	-	-	-
2038	-	-	-	-	-	-	-
Totals	62,130,674	26,678,899	1,784,933	7,251,028	14,564,594	6,730,260	5,120,960

2014 Budget
Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Wages
52000 - Village Manager						
100 - Salary & Wages	120,479	19,768	19,768	19,768	4,841	184,623
Village Manager Totals	120,479	19,768	19,768	19,768	4,841	184,623
53000 - Finance/Clerk						
100 - Salary & Wages	89,627	29,229	29,229	24,351	10,655	183,093
Finance/Clerk Totals	89,627	29,229	29,229	24,351	10,655	183,093
57000 - Court						
100 - Salary	49,467	-	-	-	-	49,467
Court Totals	49,467	-	-	-	-	49,467
61000 - Police:						
100 - Salary & Patrol Wages	1,779,837	-	-	-	-	1,779,837
111 - Community Service Officers	28,773	-	-	-	20,560	49,334
112 - Clerical Wages	101,648	-	-	-	-	101,648
113 - Overtime	54,885	-	-	-	-	54,885
114 - Holiday Payout	48,824	-	-	-	-	48,824
Police Total	2,013,968	-	-	-	20,560	2,034,528
63000 - Health:						
100 - Salary & Wages	94,158	-	-	-	-	94,158
Health Total	94,158	-	-	-	-	94,158

2014 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Wages
64000 - Engineering/Public Works:						
100 - Salary & Wages	187,831	76,292	76,292	76,292	5,459	422,165
120 - General DPW Labor	429,158	101,851	81,261	85,499	6,077	703,846
121 - Solid Waste Collection	193,202	-	-	-	-	193,202
122 - Recycling Collection	58,833	-	-	-	-	58,833
Engineering/Public Works Total	869,024	178,143	157,553	161,790	11,535	1,378,045
65000 - Inspection						
100 - Salary & Wages	150,160	-	-	-	-	150,160
Inspection Total	150,160	-	-	-	-	150,160
55500 - Facilities Management						
100 - Salary	2,500	-	-	-	-	2,500
Facilities Management Total	2,500	-	-	-	-	2,500
93100 - Library:						
100 - Salary & Wages	405,928	-	-	-	-	405,928
Library Total	405,928	-	-	-	-	405,928
Accumulated Totals	$ 3,795,311	$ 227,140	$ 206,550	$ 205,909	$ 47,592	$ 4,482,502

2014 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Benefits
52000 - Village Manager						
150 - FICA	10,215	1,512	1,512	1,512	370	15,122
160 - Health Insurance Premium	25,310	3,712	3,712	3,712	672	37,117
161 - Health Insurance Deductible	1,900	280	280	280	60	2,800
170 - Retirement Contribution	7,780	1,160	1,160	1,160	339	11,598
180 - Group Life Insurance Premium	164	24	24	24	4	240
181 - Disability Insurance Premium	124	19	19	19	11	192
Village Manager Totals	45,494	6,707	6,707	6,707	1,455	67,070
53000 - Finance/Clerk						
150 - FICA	6,856	2,236	2,236	1,863	815	14,007
160 - Health Insurance Premium	18,223	6,328	6,328	4,808	1,432	37,117
161 - Health Insurance Deductible	1,370	475	475	365	115	2,800
170 - Retirement Contribution	5,813	2,017	2,017	1,676	717	12,240
180 - Group Life Insurance Premium	272	95	95	71	19	552
181 - Disability Insurance Premium	154	53	53	44	20	324
Finance/Clerk Totals	32,689	11,203	11,203	8,826	3,118	67,040
57000 - Court						
150 - FICA	3,784	-	-	-	-	3,784
160 - Health Insurance Premium	6,716	-	-	-	-	6,716
161 - Health Insurance Deductible	600	-	-	-	-	600
170 - Retirement Contribution	3,463	-	-	-	-	3,463
180 - Group Life Insurance Premium	264	-	-	-	-	264
181 - Disability Insurance Premium	120	-	-	-	-	120
Court Totals	14,947	-	-	-	-	14,947
60000 - Police:						
150 - FICA	154,024	-	-	-	1,617	155,641
160 - Health Insurance Premium	317,056	-	-	-	7,600	324,657
161 - Health Insurance Deductible	23,450	-	-	-	550	24,000
170 - Retirement Contribution	243,625	-	-	-	1,192	244,817
180 - Group Life Insurance Premium	1,836	-	-	-	12	1,848
181 - Disability Insurance Premium	3,846	-	-	-	42	3,888
185 - Safety & Uniform Allowance	12,325	-	-	-	-	12,325
Police Total	756,163	-	-	-	11,013	767,176

2014 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Benefits
63000 - Health:						
150 - FICA	7,203	-	-	-	-	7,203
160 - Health Insurance Premium	6,716	-	-	-	-	6,716
161 - Health Insurance Deductible	600	-	-	-	-	600
170 - Retirement Contribution	2,986	-	-	-	-	2,986
180 - Group Life Insurance Premium	312	-	-	-	-	312
181 - Disability Insurance Premium	96	-	-	-	-	96
Health Total	17,913	-	-	-	-	17,913
64000 - Engineering/Public Works:						
150 - FICA	65,208	13,628	13,325	12,377	882	105,420
160 - Health Insurance Premium	205,101	37,471	34,696	36,216	2,192	315,675
161 - Health Insurance Deductible	15,040	2,780	2,545	2,765	170	23,300
170 - Retirement Contribution	59,050	12,327	10,886	11,712	807	94,783
180 - Group Life Insurance Premium	2,023	457	387	407	38	3,312
181 - Disability Insurance Premium	1,963	394	344	358	25	3,084
185 - Safety & Uniform Allowance	7,828	596	790	830	81	10,125
Engineering/Public Works Total	356,212	67,653	62,973	64,665	4,196	555,699
65000 - Inspection:						
150 - FICA	10,680	-	-	-	-	10,680
160 - Health Insurance Premium	30,401	-	-	-	-	30,401
161 - Health Insurance Deductible	2,200	-	-	-	-	2,200
170 - Retirement Contribution	9,529	-	-	-	-	9,529
180 - Group Life Insurance Premium	132	-	-	-	-	132
181 - Disability Insurance Premium	300	-	-	-	-	300
Inspection Total	53,242	-	-	-	-	53,242
93000 - Library:						
150 - FICA	31,053	-	-	-	-	31,053
160 - Health Insurance Premium	49,306	-	-	-	-	49,306
161 - Health Insurance Deductible	3,750	-	-	-	-	3,750
170 - Retirement Contribution	21,679	-	-	-	-	21,679
180 - Group Life Insurance Premium	708	-	-	-	-	708
181 - Disability Insurance Premium	600	-	-	-	-	600
Library Total	107,097	-	-	-	-	107,097
Accumulated Totals	$ 1,383,755	$ 85,564	$ 80,883	$ 80,198	$ 19,782	$ 1,650,183

2014 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Village Manager:												
Village Manager	111,967	-	-	111,967	8,565	5,598	15,201	1,100	-	-	-	142,432
Manager's Assistant	48,410	-	-	48,410	3,703	3,389	6,716	600	36	108	-	62,962
Office Assistant*	36,806	495	-	37,302	2,854	2,611	15,201	1,100	204	84	-	59,355
Total	197,184	495	-	197,679	15,122	11,598	37,117	2,800	240	192	-	264,749
Finance/Clerk:												
Finance Director/Clerk	78,795	-	-	78,795	6,028	5,516	6,716	600	72	156	-	97,882
Asst Finance Director/Treasurer	47,380	1,401	-	48,781	3,732	3,415	15,201	1,100	240	84	-	72,552
Asst Clerk	45,320	1,961	-	47,281	3,617	3,310	15,201	1,100	240	84	-	70,833
Accounts Payable Clerk - PT	8,235	-	-	8,235	630	-	-	-	-	-	-	8,865
Total	179,731	3,362	-	183,093	14,007	12,240	37,117	2,800	552	324	-	250,132
Court												
Court Clerk	46,769	2,698	-	49,467	3,784	3,463	6,716	600	264	120	-	64,413
Total	46,769	2,698	-	49,467	3,784	3,463	6,716	600	264	120	-	64,413
Police Dept:												
Police Chief	100,857	-	-	100,857	7,716	5,043	3,000	-	-	-	1,500	118,115
Captain	95,215	-	4,186	99,401	7,604	13,230	14,218	1,100	156	160	500	136,369
Sergeant	78,183	2,541	4,858	85,582	6,547	11,391	15,201	1,100	48	160	500	120,528
Sergeant	78,183	2,541	2,700	83,424	6,382	11,104	15,201	1,100	228	160	500	118,098
Sergeant	78,183	2,541	5,817	86,541	6,620	11,519	6,716	600	72	160	500	112,728
Sergeant	75,813	2,464	3,800	82,077	6,279	10,924	15,201	1,100	36	160	500	116,277
Sergeant	75,636	2,458	4,718	82,812	6,335	11,022	6,716	600	36	160	500	108,181
Detective	76,880	2,499	4,113	83,492	6,387	11,113	3,000	-	84	160	500	104,735
Police Officer	71,062	2,310	405	73,777	5,644	9,820	15,201	1,100	36	160	500	106,236
Police Officer	71,062	2,310	3,054	76,426	5,847	10,172	15,201	1,100	48	160	500	109,453
Police Officer	71,062	2,310	3,268	76,640	5,863	10,201	15,201	1,100	120	160	500	109,783
Police Officer	71,062	2,310	699	74,071	5,666	9,859	15,201	1,100	24	160	500	106,580
Police Officer	71,062	2,310	2,090	75,462	5,773	10,044	15,201	1,100	120	160	500	108,358
Police Officer	71,062	2,310	110	73,482	5,621	9,780	14,218	1,100	36	160	500	104,897
Police Officer	71,062	2,310	324	73,696	5,638	9,809	15,201	1,100	60	160	500	106,162
Police Officer	71,062	2,310	3,268	76,640	5,863	10,201	15,201	1,100	36	160	500	109,699
Police Officer	71,062	2,310	110	73,482	5,621	9,780	6,716	600	36	160	500	96,895
Police Officer	71,062	2,310	2,974	76,346	5,840	10,162	15,201	1,100	36	160	500	109,344
Police Officer	71,062	2,310	110	73,482	5,621	9,780	15,201	1,100	24	160	500	105,867
Police Officer	71,062	2,310	3,348	76,720	5,869	10,211	15,201	1,100	132	160	500	109,892
Police Officer - Year 2	67,450	2,192	2,944	72,586	5,553	7,484	6,716	600	24	144	325	93,431
Police Officer - Year 1	59,623	1,938	1,475	63,036	4,822	6,499	6,716	600	24	144	250	82,091
Police Officer - Year 1	58,565	1,903	1,475	61,943	4,739	6,386	6,716	600	24	144	250	80,802
Community Liason Officer	72,094	2,343	3,388	77,825	5,954	10,359	15,201	1,100	36	160	500	111,133
Community Service Officer	32,907	1,152	-	34,059	2,606	2,384	15,201	1,100	24	84	-	55,457
Community Service Officer - PT	16,426	-	-	16,426	1,257	-	-	-	-	-	-	17,683
Police Clerk	38,777	1,357	-	40,135	3,070	2,809	15,201	1,100	120	96	-	62,531
Police Clerk	35,500	1,242	-	36,742	2,811	2,572	6,716	600	108	84	-	49,633
Police Clerk - PT	10,815	-	-	10,815	827	-	-	-	-	-	-	11,642
Police Clerk - PT	16,556	-	-	16,556	1,267	1,159	-	-	120	-	-	19,102
Total	1,920,409	54,885	59,234	2,034,528	155,641	244,817	324,657	24,000	1,848	3,888	12,325	2,801,704

2014 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Health Department:												
Nurse	42,654	-	-	42,654	3,263	2,986	6,716	600	240	96	-	56,555
Aide - PT	8,584	-	-	8,584	657	-	-	-	72	-	-	9,313
Aide - PT	8,584	-	-	8,584	657	-	-	-	-	-	-	9,241
Aide - PT	8,584	-	-	8,584	657	-	-	-	-	-	-	9,241
Aide - PT	8,584	-	-	8,584	657	-	-	-	-	-	-	9,241
Aide - PT	8,584	-	-	8,584	657	-	-	-	-	-	-	9,241
Aide - PT	8,584	-	-	8,584	657	-	-	-	-	-	-	9,241
Total	94,158	-	-	94,158	7,203	2,986	6,716	600	312	96	-	112,071
Engineering/Public Works												
Engineer/DPW Director	94,531	-	-	94,531	7,232	6,617	15,201	1,100	288	156	-	125,125
Asst Engineer	70,321	-	-	70,321	5,380	4,922	15,201	1,100	72	156	-	97,152
Engineer Technician II	54,588	-	-	54,588	4,176	3,821	6,716	600	60	120	405	70,486
Engineer Intern	-	-	-	-	-	-	-	-	-	-	-	-
DPW Superintendent/Forester	73,130	-	-	73,130	5,594	5,119	15,201	1,100	216	132	405	100,897
Asst DPW Superintendent	62,315	-	-	62,315	4,767	4,362	15,201	1,100	72	156	405	88,378
Garage Supervisor/Mechanic	65,429	-	1,850	67,279	5,147	4,710	15,201	1,100	360	156	405	94,357
Services Technician	55,702	3,214	1,850	60,766	4,649	4,254	15,201	1,100	324	132	405	86,830
Service Worker	53,946	1,245	-	55,191	4,222	3,863	15,201	1,100	300	132	405	80,414
Service Worker	53,667	452	-	54,119	4,140	3,788	15,201	1,100	168	120	405	79,041
Service Worker	53,667	1,445	-	55,112	4,216	3,858	6,716	600	96	132	405	71,135
Services Technician	55,702	7,217	1,850	64,770	4,955	4,534	15,201	1,100	72	156	405	91,192
Service Worker	53,667	1,974	-	55,641	4,257	3,895	15,201	1,100	168	132	405	80,798
Service Worker	53,667	1,226	-	54,893	4,199	3,842	15,201	1,100	300	132	405	80,072
Service Worker	53,667	2,954	-	56,621	4,332	3,963	15,201	1,100	96	132	405	81,850
Service Worker	53,667	1,522	-	55,189	4,222	3,863	15,201	1,100	84	132	405	80,196
Service Worker/Utility Tech	53,667	4,838	-	58,505	4,476	4,095	6,716	600	180	144	405	75,121
Driver/Collector - Year 4	53,217	5,616	-	58,833	4,501	4,118	15,201	1,100	96	144	405	84,398
Service Worker	53,217	243	-	53,460	4,090	3,742	15,201	1,100	60	132	405	78,190
Driver/Collector - Year 4	53,217	-	-	53,217	4,071	3,725	15,201	1,100	96	132	405	77,947
Driver/Collector - Year 4	53,217	-	-	53,217	4,071	3,725	15,201	1,100	60	132	405	77,911
Service Worker	52,682	1,038	1,850	55,570	4,251	3,890	15,201	1,100	48	108	405	80,573
Driver/Collector - Year 1	43,384	-		43,384	3,319	3,037	6,716	600	48	108	405	57,616
Driver/Collector - Year 1	43,384	-		43,384	3,319	3,037	15,201	1,100	48	108	405	66,601
Meter Reader - PT	4,079	-	-	4,079	312	-	-	-	-	-	-	4,391
Summer help - Seasonal	7,416	-	-	7,416	567	-	-	-	-	-	405	8,388
Summer help - Seasonal	4,172	-	-	4,172	319	-	-	-	-	-	405	4,896
Summer help - Seasonal	4,172	-	-	4,172	319	-	-	-	-	-	405	4,896
Summer help - Seasonal	4,172	-	-	4,172	319	-	-	-	-	-	405	4,896
Total	1,337,662	32,983	7,400	1,378,045	105,420	94,783	315,675	23,300	3,312	3,084	10,125	1,933,745
Inspection:												
Building Inspector	70,873	-	-	70,873	5,422	4,961	15,201	1,100	72	156	-	97,785
Building Inspector	61,273	3,977	-	65,249	4,992	4,567	15,201	1,100	60	144	-	91,313
Clerical Assistant	3,481	-	-	3,481	266	-	-	-	-	-	-	3,748
Total	135,627	3,977	-	139,604	10,680	9,529	30,401	2,200	132	300	-	192,846

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Library:												
Library Director	73,603	-	-	73,603	5,631	5,152	15,201	1,100	108	156	-	100,951
Circulation Supervisor	40,290	-	-	40,290	3,082	2,820	3,000	-	228	96	-	49,516
Administrative & Adult Services	41,004	-	-	41,004	3,137	2,870	6,716	600	36	108	-	54,471
Community & Adult Services	41,004	-	-	41,004	3,137	2,870	6,716	600	36	108	-	54,471
Head of Youth Services	44,370	-	-	44,370	3,394	3,106	6,716	600	36	108	-	58,330
Reference Librarian	21,500	-	-	21,500	1,645	1,505	7,600	550	72	-	-	32,872
Reference Librarian	19,508	-	-	19,508	1,492	-	-	-	-	-	-	21,000
Youth Services Assistant	20,850	-	-	20,850	1,595	-	-	-	-	-	-	22,445
Circulation Clerk 1	9,468	-	-	9,468	724	663	-	-	36	-	-	10,891
Circulation Clerk 2	11,704	-	-	11,704	895	819	-	-	84	24	-	13,527
Circulation Clerk 3	6,720	-	-	6,720	514	-	-	-	-	-	-	7,234
Circulation Clerk 4	7,823	-	-	7,823	598	-	-	-	-	-	-	8,422
Circulation Clerk 5	11,824	-	-	11,824	904	828	3,358	300	72	-	-	17,286
Circulation Clerk 6	7,000	-	-	7,000	536	490	-	-	-	-	-	8,026
Circulation Clerk 7	6,118	-	-	6,118	468	-	-	-	-	-	-	6,586
Circulation Clerk 8	7,937	-	-	7,937	607	556	-	-	-	-	-	9,100
Circulation Clerk 9	1,836	-	-	1,836	140	-	-	-	-	-	-	1,976
Circulation Clerk 10	1,836	-	-	1,836	140	-	-	-	-	-	-	1,976
Shelver 1	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 2	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 3	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 4	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 5	3,515	-	-	3,515	269	-	-	-	-	-	-	3,784
Shelver 6	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 7	2,320	-	-	2,320	177	-	-	-	-	-	-	2,497
Shelver 8	2,368	-	-	2,368	181	-	-	-	-	-	-	2,549
Intern 1	5,865	-	-	5,865	449	-	-	-	-	-	-	6,314
Intern 2	5,865	-	-	5,865	449	-	-	-	-	-	-	6,314
Total	405,928	-	-	405,928	31,053	21,679	49,306	3,750	708	600	-	513,025
Accumulated Totals	**4,317,467**	**98,401**	**66,634**	**4,482,502**	**342,911**	**401,094**	**807,705**	**60,050**	**7,368**	**8,604**	**22,450**	**6,132,685**

* Clerical wages split 50% between Village Manager Department and Inspections Department

2014 Budget
Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total
Village Manager:						
Village Manager	70%	10%	10%	10%	-	100%
Manager's Assistant	60%	10%	10%	10%	10%	100%
Office Assistant	70%	10%	10%	10%	-	100%
Finance/Clerk:						
Finance Director/Clerk	45%	15%	15%	15%	10%	100%
Asst Finance Director/Treasurer	20%	30%	30%	20%	-	100%
Asst Clerk	80%	5%	5%	5%	5%	100%
Accounts Payable Clerk - PT	80%	5%	5%	5%	5%	100%
Police Dept:						
Community Service Officer	50%	-	-	-	50%	100%
Community Service Officer - PT	75%	-	-	-	25%	100%

2014 Budget
Personnel Wage & Benefits - Utility Fund Allocation

	Percentage of Wage & Benefits Allocated to Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total
Engineering/Public Works						
Engineer/DPW Director	25%	25%	25%	25%	-	100%
Asst Engineer	25%	25%	25%	25%	-	100%
Engineer Technician II	60%	10%	10%	10%	10%	100%
Engineer Intern	60%	10%	10%	20%	-	100%
DPW Superintendent/Forester	70%	10%	10%	10%	-	100%
Asst DPW Superintendent	25%	25%	25%	25%	-	100%
Garage Supervisor/Mechanic	70%	10%	10%	10%	-	100%
Services Technician	65%	10%	5%	10%	10%	100%
Service Worker	40%	20%	20%	20%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Services Technician	50%	15%	15%	20%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	40%	20%	20%	20%	-	100%
Service Worker/Utility Tech	40%	40%	10%	10%	-	100%
Driver/Collector - Year 4	100%	-	-	-	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Driver/Collector - Year 4	100%	-	-	-	-	100%
Driver/Collector - Year 4	100%	-	-	-	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Driver/Collector - Year 1	100%	-	-	-	-	100%
Driver/Collector - Year 1	100%	-	-	-	-	100%
Meter Reader - PT	-	50%	50%	0%	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Inspection:						
Building Inspector	100%	-	-	-	-	100%
Building Inspector	100%	-	-	-	-	100%

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Expense Account Cost Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Finance/Clerk	Accounting/utility software license	$ 2,500	1,325	375	375	375	50
Finance/Clerk	Special assessment software license	$ 5,000	3,750	-	1,250	-	-
Village Hall	Postage	$ 15,750	13,388	788	788	630	158
Village Hall	Utilities - Electric/Water/Stormwater	$ 165,000	140,250	8,250	8,250	6,600	1,650
Village Hall	Office Supplies	$ 16,000	13,600	800	800	640	160
Village Hall	Telephone/internet	$ 27,500	19,250	2,750	2,750	2,750	-
Facilities Management	Building Maintenance	$ 120,000	102,000	6,000	6,000	6,000	-
Police Department	Gas & Oil	$ 54,080	53,539	-	-	-	541
PW/Engineering	DPW Travel/Training/Meetings	$ 8,000	4,400	1,200	1,200	1,200	-
PW/Engineering	DPW Phone - mainline/cellphones/internet	$ 20,500	14,350	2,050	2,050	2,050	-
PW/Engineering	GIS Hosting & Maintenance	$ 11,000	2,750	2,750	2,750	2,750	-
PW/Engineering	Weather Monitoring Software	$ 3,200	800	800	800	800	-
PW/Engineering	Office Supplies	$ 5,000	3,500	500	500	500	-
PW/Engineering	Gas & Oil	$ 92,000	64,400	9,200	9,200	9,200	-
PW/Engineering	Vehicle Materials & Maintenance	$ 103,500	72,450	10,350	10,350	10,350	-
PW/Engineering	Locating Costs (Digger Hotline)	$ 4,000	1,000	1,000	1,000	1,000	-
PW/Engineering	DPW Lease Payment	$ 276,000	218,040	19,320	19,320	19,320	
Insurance	Insurance (excludes SIF deductible)	$ 215,518	181,035	10,776	10,776	10,776	2,155
Contracted Services	Audit services	$ 49,330	36,011	4,933	4,933	2,467	987
	Totals	$ 1,193,878	$ 945,838	$ 81,841	$ 83,091	$ 77,407	$ 5,700

Expense Account Cost Distribution to Utility Funds

			Expense Allocation				
Department	Account Description	Total	General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Finance/Clerk	Accounting/utility software	100%	53%	15%	15%	15%	2%
Finance/Clerk	Special assessment software	100%	75%	-	25%	-	-
Village Hall	Postage	100%	85%	5%	5%	4%	1%
Village Hall	Utilities - Electric/Water/Stormwater	100%	85%	5%	5%	4%	1%
Village Hall	Office Supplies	100%	85%	5%	5%	4%	1%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%	-
Facilities Management	Building Maintenance	100%	85%	5%	5%	5%	-
Police Department	Gas & Oil	100%	99%	-	-	-	1%
PW/Engineering	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%	-
PW/Engineering	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%	-
PW/Engineering	GIS Hosting Fee	100%	25%	25%	25%	25%	-
PW/Engineering	Weather Monitoring Software	100%	25%	25%	25%	25%	-
PW/Engineering	Office Supplies	100%	70%	10%	10%	10%	-
PW/Engineering	Gas & Oil	100%	70%	10%	10%	10%	-
PW/Engineering	Vehicle Materials & Maintenance	100%	70%	10%	10%	10%	-
PW/Engineering	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%	-
PW/Engineering	DPW Lease Payment	100%	79%	7%	7%	7%	-
Insurance	Insurance (excludes SIF deductible)	100%	84%	5%	5%	5%	1%
Contracted Services	Audit services	100%	73%	10%	10%	5%	2%

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 $500 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

Fund Balance

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

- Non-spendable fund balance - Amounts that cannot be spent because they are 1) not in spendable form or 2) legally or contractually required to be maintained intact.

- Restricted fund balance - Amounts constraints requiring use for a specific purpose and are either: 1) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or 2) imposed by law through constitutional provisions or enabling legislation. Fund balance restrictions are legally enforceable when a third party can enforce the resources to be used appropriately.

- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, 2012, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.

- Assigned fund balance - Funds that are constrained by the Village with the intent for the amount to be used for specific purposes, but is neither restricted nor committed.

- Unassigned fund balance - The balance of General Fund's fund balance available for appropriation.

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

FEE SCHEDULE

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

FEE SCHEDULE

Department	Description	Cost
Clerk/Treasurer	Transient Merchant	$ 150.00
Clerk/Treasurer	Late Payment Charge (all invoices)	$ 0.02
Clerk/Treasurer	**Assessment Roll**	
Clerk/Treasurer	Printed	$ 150.00
Clerk/Treasurer	Electronic	$ 20.00
Clerk/Treasurer	Tax Bill Copy	$ 1.50
Clerk/Treasurer	**Tax Roll**	
Clerk/Treasurer	Printed	$ 150.00
Clerk/Treasurer	Electronic	$ 20.00
Clerk/Treasurer	Village Hall Meeting Room Rental	$ 25.00
Clerk/Treasurer	Voter Registration Lists	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Voted Poll List	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Absentee Voter Listing	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Resident Labels (per label)	$ 0.04
Fire Department	www.nsfire.org for full list of fees	
Parking	Overnight Parking Permit - Full Month	$ 30.00
Parking	Overnight Parking Permit - after 15th of month	$ 15.00
Building	Board of Appeals - Appeal fee	$ 250.00
Building	**Zoning Fees**	
Building	New Home	$ 150.00
Building	Addition	$ 75.00
Building	Accessory Structure (shed/garage)	$ 50.00
Building	Commercial Building	$ 250.00
Building	Zoning Amendment	$ 250.00
Building	Zoning Board of Appeals	$ 250.00
Building	Fee to be removed from BOA meeting and placed	
Building	on next agenda	$ 150.00

FEE SCHEDULE

Department	Description	Cost
Building	**Building**	
Building	**Building Permit**	
Building	Minimum	$ 60.00
Building	Exceeding minimum	$8.00 / $1,000 value
Building	Commercial Permit	
Building	Minimum	$ 100.00
Building	Exceeding minimum	$8.00 / $1,000 value
Building	**Electrical**	
Building	Minimum	$ 55.00
Building	**HVAC**	
Building	Minimum	$ 55.00
Building	**Plumbing**	
Building	Minimum	$ 55.00
Building	**Fence**	
Building	Minimum	$ 55.00
Building	Exceeding minimum	$0.50 / linear foot
Building	**Roofing/Siding/Deck**	
Building	Minimum	$ 60.00
Building	Exceeding minimum	$8.00 / $1,000 value
Building	Sign	$ 50.00
Building	Clear Water Compliance	$ 75.00
Building	Condominium	$ 75.00
Building	Duplex	$ 75.00
Building	Multi-Family (3-4 units)	$ 75.00
Building	Multi-Family (over 4 units)	$ 75.00
Building	Work in the Public Right of Way	$ 60.00

FEE SCHEDULE

Department	Description	Cost
Building	**Dumpster Permit**	
Building	First Month	$ 75.00
Building	Second Month	$ 150.00
Building	Third Month	$ 225.00
Building	Conditional Use	$ 100.00
Building	**Excavation Permit**	
Building	Addition	$ 50.00
Building	Occupancy Permits (Temporary - 30 Days)	$ 150.00
Building	**Demolition Permit**	
Building	200 - 575 Sq Feet	$ 150.00
Building	> 576 Sq Feet	$ 500.00
Building	**Fill Permit Application**	$ 55.00
Building	Truck permit	$ 55.00
Building	Architectural Review Commission Review	$ 100.00
Building	Reinspection fee	$ 55.00
Building	Missed appointment	$ 55.00
Building	Failure to schedule inspection within 30 days	$ 55.00
Building	Fee for starting work without permits	4x permit fee
Building	Fee for work done without permits and not meeting code	6x permit fee
Police	Unpaid Parking Ticket - Administrative Fee	$ 10.00
Police	Fingerprinting	$ 2.00
Police	Reports and/or Accidents - per page	$ 0.30
Police	Reports and/or Accidents - Online Copy	$ 4.50
Police	Reports and/or Accidents -DVD	$ 5.00
Police	Reports and/or Accidents -Thumb drive	Cost of drive
Police	Warrant Service Fee for serving others' warrants	$ 25.00
Public Works	Special Pick-Up	$ 45.00
Public Works	Each additional 1/4 hour	$ 45.00
Public Works	Additional recycling bin	$ 75.00
Public Works	Garbage/Recycling Go-Back Fee	$ 10.00
Public Works	Right of Way Permit	$ 60.00
Public Works	Stormwater Utility Adjustment Review Application	$ 150.00
Public Works	Stormwater Utility Credit Application	$ 150.00

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

BACC: Bayside Communications Center

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

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

GLOSSARY OF TERMS

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

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

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

CAPITAL ASSET: Assets with an initial cost exceeding $500 for capital assets whose estimated useful life is in excess of one year, e.g. equipment, vehicles, building improvements, roads.

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

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

CDA: Community Development Authority

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

DPW: Department of Public Works

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

DNR: Wisconsin Department of Natural Resources

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

MADAC: Milwaukee Area Domestic Animal Control.

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

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

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

MMSD: Milwaukee Metropolitan Sewerage District

NSFD: North Shore Fire Department

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

OPEB: Other Post-Employment Benefits

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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