Village of Whitefish Bay

Recommended

Annual Budget

2016

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LETTER OF TRANSMITTAL

President Siegel and Members of the Village Board of Trustees:

2015 proved to be an excellent year in Whitefish Bay. Embarking in measures that will over the long term improve the infrastructure, financial stability, and quality services of the Village, we as an organization continued to take steps in the direction of what will become the new normal for Whitefish Bay; looking and planning forward, rather than dwelling on the past. The 2016 Recommended Budget solidifies these efforts. Wisconsin municipalities continue to face state imposed financial restrictions, decreased revenues, and rising costs. In light of such 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, attains these objectives while keeping increases to the Village's property tax levy and utility revenue to a minimum.

The 2016 budget, as with the previous years, is presented in a simple line format. You will find an overview of each department; including a department description, explanation of department services, any budget impact and changes, staffing information and a justification page(s) for specific expense line items. In the appendices of the budget, you can find a schedule of existing debt & debt allocation by fund, personnel detail, utility fund cost allocations, financial policies, a fee schedule, and a glossary of terms.

While the 2016 budget is presented in the same manner as 2015, the following material changes are worth noting:

- On an annual basis, management reviews the distribution of employee wages and benefits, as well as Village expenses, to the utility funds. As in the previous year, wages and benefits have been allocated to all of the utilities on a project basis. We continue to examine allocations on an annual basis and adjust as needed to reflect the projects slated for the upcoming year.

- In 2015, an equipment replacement account was created in the Police and DPW operational departments. The account was established to smooth the budget fluctuations from one year to the next for purchases of municipal vehicles and heavy equipment. The amount to budget for each department replacement account was based on the total insured value of municipal owned vehicles divided by a useful life deemed reasonable for the type of vehicle/equipment.

- The Village is facing a 20.85% rate increase for health insurance premiums beginning in 2016. In an attempt to mitigate the impact of such a significant increase the Village has switched to a higher deductible plan, saving $52,500 in 2016.

LETTER OF TRANSMITTAL

The 2016 Recommended 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 2016 Recommended Budget:

2016 Budget Assumptions and Significant Impacts

- 1/1/15 Assessed Value of $2,004,784,300, an increase of $17.8 million from 2015.
- 1.38% Property Tax Levy Increase.
- The Municipal Tax Rate of $5.37 decreased $.05 or .92% as a result of the increase in assessed value. The proposed $5.37 tax rate increase is comparable to the $5.37 tax rate of 2013.
- 0% Water Utility rate increase.
- 0% Stormwater Utility rate increase.
- The formal creation of the Stormwater Utility occurred on July 1, 2013, and through the ERU fee set by the Board, the utility is funded at a portion of the necessary funding level. Management has developed an administrative and project allocation structure to accurately reflect costs associated with managing the Village's stormwater. Due to the shortfall created by the underfunding of the utility by user fees, in 2016 the general fund will contribute $277,437 towards Stormwater Utility operations. This contribution will vary on annual basis. As it stands, stormwater utility revenue is roughly $600,000. The operational and debt service costs of the utility are nearly $888,979, requiring the general fund to contribute $277,437 to balance the Stormwater Utility budget in 2016.
- The 2014 draft budget proposed a 33% local sewer rate increase to finance the debt service requirements of the 2013 borrowing. Rather than have the residents bear the full rate increase in one year, the Village Board opted to spread the increase over multiple years and supplement the Sewer Utility deficit with a contribution from the General Fund. In 2016, the Sewer Utility requires a rate increase of 6% and supplement of $176,111 from the General Fund to balance the budget. It is expected the Sewer Utility will continue to require annual rate increases to balance the budget.
- Wisconsin Retirement System (WRS) mandated retirement contribution decreased to 13.20% for non-represented employees, of which the employee pays 6.6% and the Village pays 6.6%. Retirement contribution rates for represented employees decreased to 16.09%, of which the represented employees pay 6.6% and the Village pays 9.49%.

- Decreased shared revenue of $37,987 and no change to transportation aid expected in 2016.
- Insurance premiums include a 20.85% increase for health insurance coverage and 3% increase for dental insurance coverage. The Village pays 91% of monthly premium and the first 50% of deductible for $1,000/$2,000 deductible plan.
- .67% increase for North Shore Fire Department operating, .68% increase for North Shore Fire Department capital, and $76,896 for the1st year of a three-year North Shore Fire Department capital equipment purchasing plan.
- 2.94% 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 2015 budget includes a $12,115 capital contribution for replacement of equipment, $18,319 for annual software support and $7,445 for a part-time ProPhoenix Systems Administrator to manage the implementation of the software at Bayside Communications Center.
- Significant capital purchases included in the 2016 budget that are levy funded include; Furniture & Computer Replacement ($35,000), Codification of Village Code ($37,000 – multi-year capital item), Website Redesign ($30,000), Parking Turnaround at Counsell Park ($40,000), Klode Park Improvements ($10,000), Tennis Court Lighting Improvements at Cahill Park ($10,000), and Traffic Speed Signs $3,500.
- Capital Projects budgeted for Village and Utility infrastructure improvements during 2016 include the following:

Project	Project Total	General Fund	Water Utility	Sewer Utility	Stormwater Utility
Mill & Overlay	$ 475,000	$ 475,000	$ -	$ -	$ -
Sidewalk Replacement	100,000	100,000	-	-	-
Alleys	285,000	285,000	-	-	-
Elkhart Street & Utility	887,000	453,000	170,000	44,000	220,000
Sheffield Street & Utility	668,000	431,000	5,000	40,000	192,000
Berkeley Street & Utility	2,118,000	1,312,000	70,000	431,000	305,000
Total Projects	$ 4,533,000	$ 3,056,000	$ 245,000	$ 515,000	$ 717,000

LETTER OF TRANSMITTAL

As in previous years, the 2016 Recommended Budget was prepared with the future in mind. The Village Board, staff and residents alike continue to seek strategies to increase efficiency and cost effectiveness, while maintaining exemplary service levels in the Village. We are confident the 2016 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 Recommended 2016 Budget.

Respectfully Submitted,

Steven Sheiffer

Steven Sheiffer
Village Manager

Jennifer Amerell

Jennifer Amerell
Finance Director/Clerk

Paul Boening

Paul Boening
Assistant Manager

VILLAGE OFFICIALS AND ADMINISTRATION

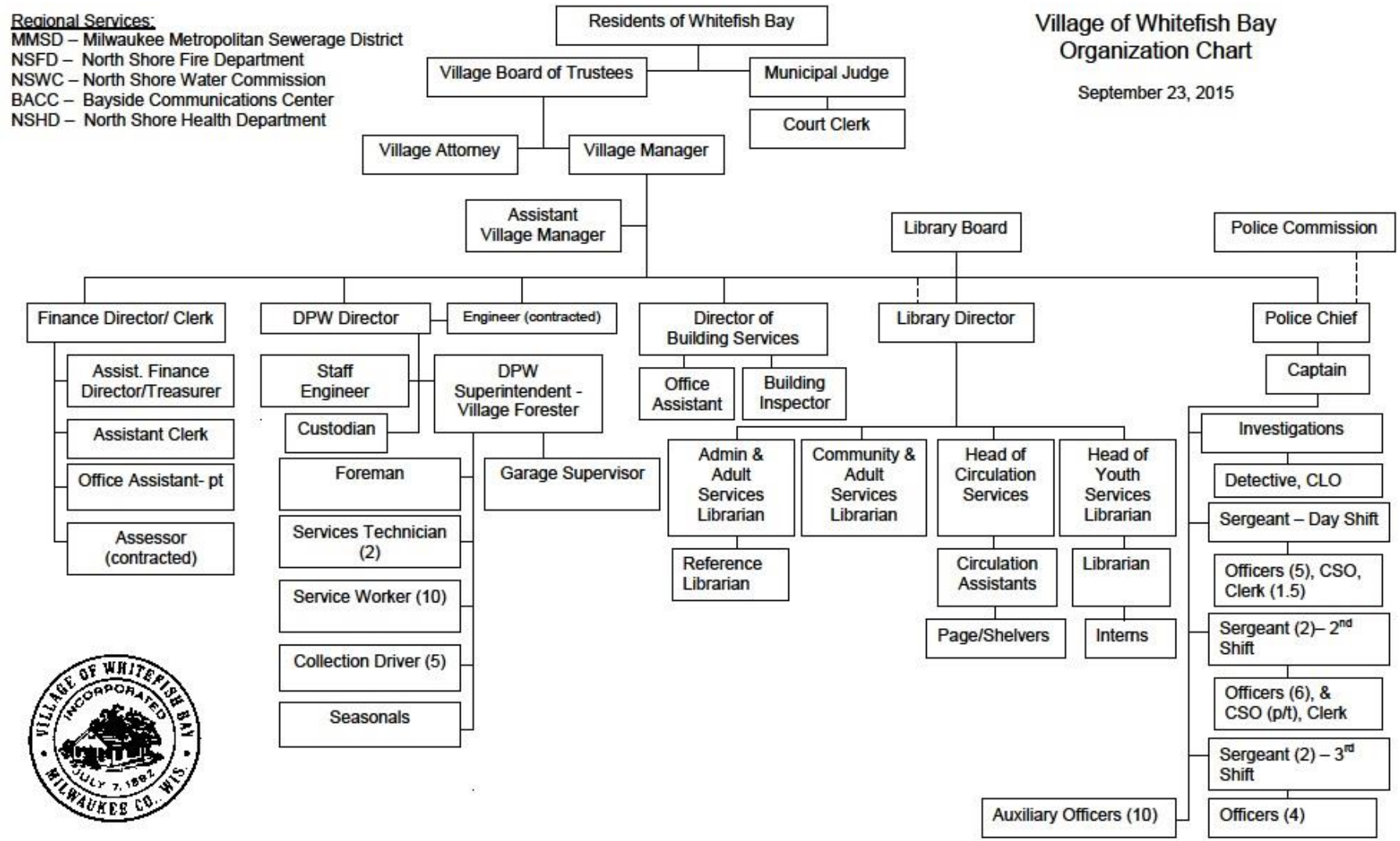
Village Board of Trustees

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

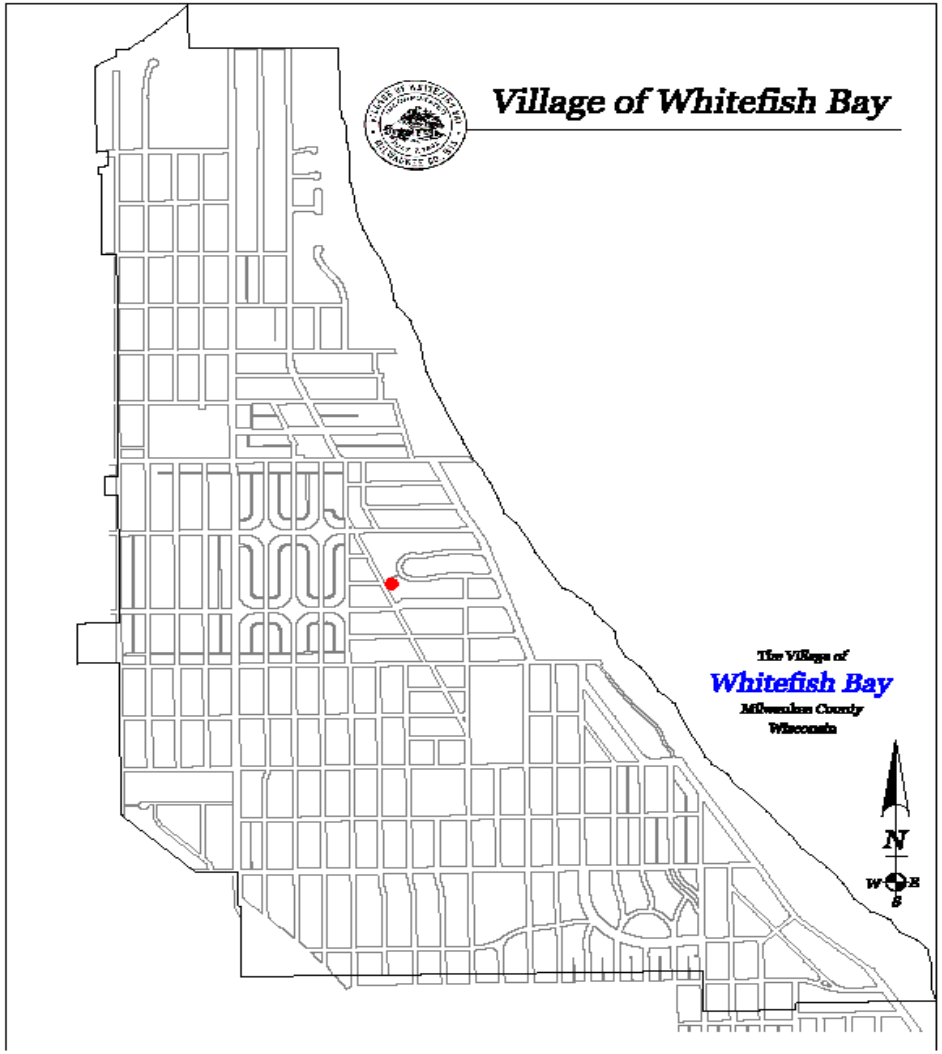
Village Administration

Steven Sheiffer	Village Manager
Paul Boening	Assistant Manager
Jennifer Amerell	Finance Director / Clerk
John Edlebeck	Director of Public Works/Facilities Manager
Michael Young	Chief of Police
Nyama Marsh	Library Director
Joel Oestreich	Director of Building Services
Kevin Kaegi	Public Works Superintendent
Christopher Jaekels	Village Attorney

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.

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

2015 YEAR IN REVIEW

2015 was an eventful year in the Village; a number of projects were undertaken or finished and new businesses made their home in Whitefish Bay. Here is a look back at three of the year's significant happenings.

1

Infrastructure Upgrades

In keeping with the Village's strategy of continuous improvement, the Village of Whitefish Bay undertook a number of public construction projects in 2015. Portions of Idlewild Avenue, Woodruff Avenue, Bartlett Drive and Bartlett Avenue were reconstructed along with improvements to the sanitary sewer and stormwater systems in those areas. A detention facility was installed as part of the Bartlett project to supply relief to the storm sewer during rain events. Other 2015 projects included the replacement of 7,500 linear feet of sidewalk throughout the Village as well as resurfacing of 9,000 linear feet of roadway.

2

Welcome to Whitefish Bay!

A number of new businesses opened their doors in 2015. The Village was excited to welcome a mix of retail, service and professional establishments including:

- Ananda Acupuncture & Healing Center
- Fringe Interior Design & Home Furnishings
- Pure Barre Fitness Center
- uBreakiFix
- Yellow Wood

FRINGE
INTERIOR DESIGN & HOME FURNISHINGS

Ananda
Acupuncture & Healing Center

UBREAKIFIX

yellow wood.

Beaumont Place Opens

Beaumont Place opened for occupancy in 2015. The development consists of 83 high-end apartment homes that range in size from approximately 800-2,000 square feet. The units are located in three unique buildings. Other amenities include underground parking, community greenspace, a clubroom and a fitness center. The project also included construction of two public parking garages with a total of 132 parking spaces. Beaumont Place is located within walking distance of the shops, restaurants, service establishments and offices on Silver Spring Drive.

3

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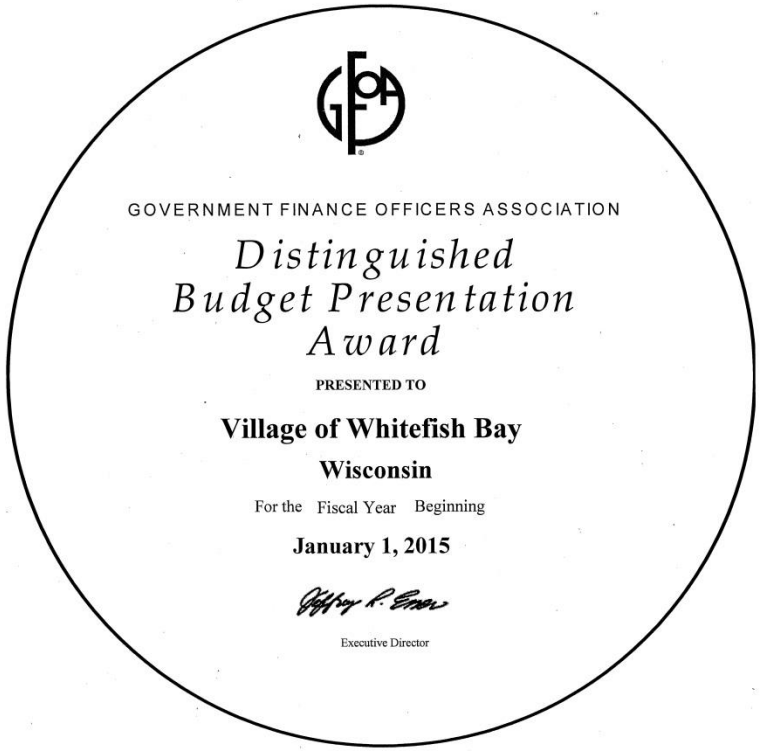
HONORS AND AWARDS

The Village received the Government Finance Officers Association Distinguished Budget Award for 2015.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Whitefish Bay

Wisconsin

For the Fiscal Year Beginning

January 1, 2015

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the award to the Village of Whitefish Bay for its annual budget. The award is valid for one year only. We believe the 2016 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

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BUDGET PROCESS

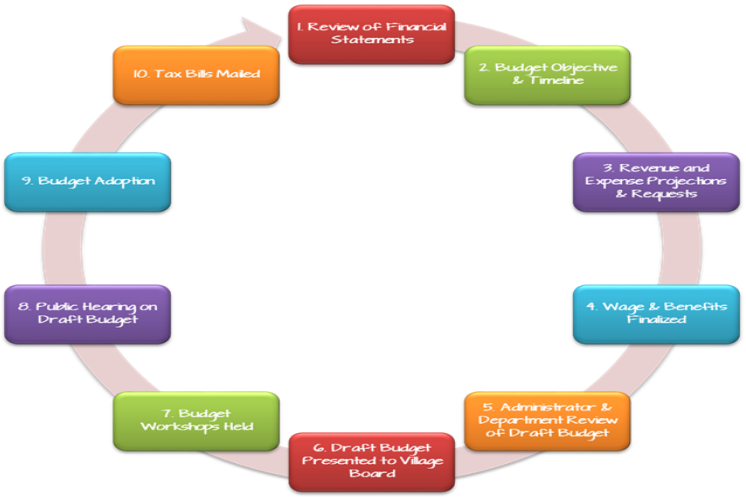
The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically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

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

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

Budget Amendments

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



BUDGET SCHEDULE

Date	Step
July 14	Initial Management Meeting Held
July 15	Budget Templates Distributed to Departments
August 10	Draft Department Budgets due to Finance Department
September 9	Village Manager and Departmental review of Budget requests
September 21	Closed Session - 2016 Wages
September 29	Printing and Preparation of Village Manager's Recommended Budget
October 5	Distribution of Village Manager's Recommended Budget to Village Board
October 5 - October 20	Village Board Budget Review Sessions
October 21	Public Hearing Notice due to Newspaper
November 6	Publication of Public Hearing Notice for 2015 Budget
November 16	Public Hearing on the 2016 Budget
November 16	Village Board adoption of the 2016 Budget

INSTRUMENT OF ADOPTION

INSERT BUDGET RESOLUTION

INSTRUMENT OF ADOPTION

INSERT UTILITY FUND BUDGET RESOLUTION

NOTICE OF PUBLIC HEARING

VILLAGE OF WHITEFISH BAY
NOTICE OF PUBLIC HEARING
PROPOSED 2016 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 16, 2015 at 7:00 p.m. in the Village Board Room of Village Hall, 5300 N. Marlborough Drive, to consider the proposed 2016 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	2013 Budget	2014 Budget	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	$ 8,016,139	$ 7,837,094	$ 8,045,185	$ 7,760,320	$ 8,047,593	$ 8,068,285	0.29%
Intergovernmental Revenue	1,075,448	1,124,095	1,222,795	906,119	1,267,178	1,171,478	-4.20%
Licenses and Permits	520,545	639,632	420,900	368,427	433,600	441,650	4.93%
Fines, Forfeitures and Penalties	298,663	279,797	300,800	234,870	333,632	318,600	5.92%
Public Charges for Services	26,177	33,299	69,750	9,858	35,300	50,000	-28.32%
Miscellaneous Revenues	571,016	656,498	394,940	247,701	408,097	442,702	12.09%
Other Financing Sources	10,810	18,535	10,000	4,455	10,000	10,000	0.00%
Total Revenues	10,518,798	10,588,950	10,464,370	9,531,750	10,535,400	10,502,715	0.37%
Expenditures:							
General Government	2,616,615	1,893,583	2,013,406	1,002,197	1,775,112	1,846,701	-8.28%
Public Safety	5,292,950	5,327,977	5,534,395	3,836,200	5,868,040	5,626,146	1.66%
Public Works	2,632,072	2,480,784	2,733,349	1,648,437	2,492,573	2,844,320	4.06%
Health	158,599	177,325	183,220	136,909	181,994	185,548	1.27%
Total Expenditures	10,700,236	9,879,669	10,464,370	6,623,743	10,317,720	10,502,715	0.37%
Change in Fund Balance	(181,438)	709,281	-		217,680	-	
Beginning Fund Balance	4,824,868	4,643,430	5,352,711		5,352,711	5,570,391	
Transfer from/(to) other funds	-	-	-		-	-	
Less: Surplus Applied	-	-	-		-	-	
Ending Fund Balance	$ 4,643,430	$ 5,352,711	$ 5,352,711		$ 5,570,391	$ 5,570,391	

VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2016 BUDGET

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	$ 10,502,715	$ 792,201	$ 2,987,248	$ 294,219	$ 1,200	$ 3,066,000
Total Expenditures	10,502,715	792,201	2,987,248	294,219	143,852	3,056,000
Change in Equity	-	-	-	-	(142,652)	10,000
Beginning Equity Balance	5,570,391	57,378	314,025	777,299	1,285,182	191,734
Ending Equity Balance	$ 5,570,391	$ 57,378	$ 314,025	$ 777,299	$ 1,142,530	$ 201,734

		Proprietary Funds					
Funds	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total All Funds
Total Revenues	$ 526,909	$ 22,601	$ 2,332,034	$ 2,506,615	$ 888,979	65,000	23,985,721
Total Expenditures	425,254	258,499	2,143,605	2,506,615	888,979	104,725	24,103,912
Change in Equity	101,655	(235,898)	188,429	-	-	(39,725)	(118,191)
Beginning Equity Balance	1,483,334	(121,035)	6,164,285	7,064,870	3,319,330	278,977	26,385,770
Less: Surplus Applied	-	-	-	-	-	-	-
Ending Equity Balance	$ 1,584,989	$ (356,933)	$ 6,352,714	$ 7,064,870	$ 3,319,330	$ 239,252	$ 26,267,579

Property Tax Summary by Fund

Fund	2013 Budget	2014 Budget	2015 Budget	2016 Budget	Budget % Change
General Fund	$ 7,705,311	$ 7,511,495	$ 7,728,765	$ 7,742,885	0.18%
Library Fund	603,673	691,916	687,677	687,568	-0.02%
Debt Service Fund	1,655,996	1,619,185	1,860,975	2,039,358	9.59%
Capital Fund	618,670	794,450	339,628	294,219	-13.37%
Total Tax Levy	$ 10,583,650	$ 10,617,046	$ 10,617,045	$ 10,764,030	1.38%
Municipal Property Tax Rate	$ 5.35	$ 5.37	$ 5.42	$ 5.37	

Dated this 21st day of October, 2015

Jen Amerell
Finance Director / Clerk

Levy Funds
Summary of Revenues & Expenditures

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/2015 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	$ 7,705,311	$ 7,511,495	$ 7,728,765	$ 7,728,765	$ 7,728,765	$ 7,742,885	0.18%
Library Special Revenue Fund	603,673	691,916	687,677	687,677	687,677	687,568	-0.02%
Debt Service Fund	1,655,996	1,619,185	1,860,975	1,860,975	1,860,975	2,039,358	9.59%
Capital Fund	618,670	794,450	339,628	339,628	339,628	294,219	-13.37%
Total Property Tax Revenue	10,583,650	10,617,046	10,617,045	10,617,045	10,617,045	10,764,030	1.38%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	310,828	325,599	316,420	31,555	318,828	325,400	2.84%
Intergovernmental Revenue	1,500,233	1,510,212	1,608,217	1,263,815	1,652,635	1,562,183	-2.86%
Licenses & Permits	520,545	639,632	420,900	368,427	433,600	441,650	4.93%
Fines, Fees, & Penalties	340,047	323,914	343,900	266,297	377,032	361,800	5.21%
Public Charges for Services	43,882	53,554	89,850	21,068	49,900	65,300	-27.32%
Miscellaneous Revenues	595,598	660,809	398,940	249,299	410,597	445,702	11.72%
Other Financing Sources	1,096,259	755,431	639,723	224,861	743,295	610,318	-4.60%
Total Non-Property Tax Revenue	4,407,392	4,269,151	3,817,950	2,425,322	3,985,887	3,812,353	-0.15%
Total Revenue	$ 14,991,042	$ 14,886,197	$ 14,434,995	$ 13,042,367	$ 14,602,932	$ 14,576,383	0.98%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Budget	8/31/2015 YTD	2015 Projected	2016 Budget	Budget % Change
General Government	$ 1,783,221	$ 1,832,857	$ 1,610,136	$ 995,171	$ 1,470,195	$ 1,594,590	-0.97%
Public Safety	5,292,950	5,327,977	5,534,395	3,836,200	5,517,262	5,626,146	1.66%
Public Works	2,632,072	2,480,784	2,733,349	1,648,437	2,399,267	2,844,320	4.06%
Health Department	158,599	177,325	183,220	136,909	181,994	185,548	1.27%
Contingency & Transfers	833,394	60,726	403,270	7,026	299,365	252,111	-37.48%
Capital Fund	827,832	425,528	339,628	157,857	256,002	294,219	-13.37%
Total General & Capital Fund Expenditures	11,528,068	10,305,197	10,803,998	6,781,600	10,124,086	10,796,934	-0.07%
Library Special Revenue Fund	655,470	800,087	791,877	507,540	783,833	792,201	0.04%
Debt Service Fund	2,637,947	2,738,377	2,839,120	2,694,485	2,888,748	2,987,248	5.22%
Total Expenditures	$ 14,821,485	$ 13,843,661	$ 14,434,995	$ 9,983,625	$ 13,796,667	$ 14,576,383	0.98%
Municipal Property Tax Rates	$ 5.35	$ 5.37	$ 5.42			$ 5.37	-0.92%

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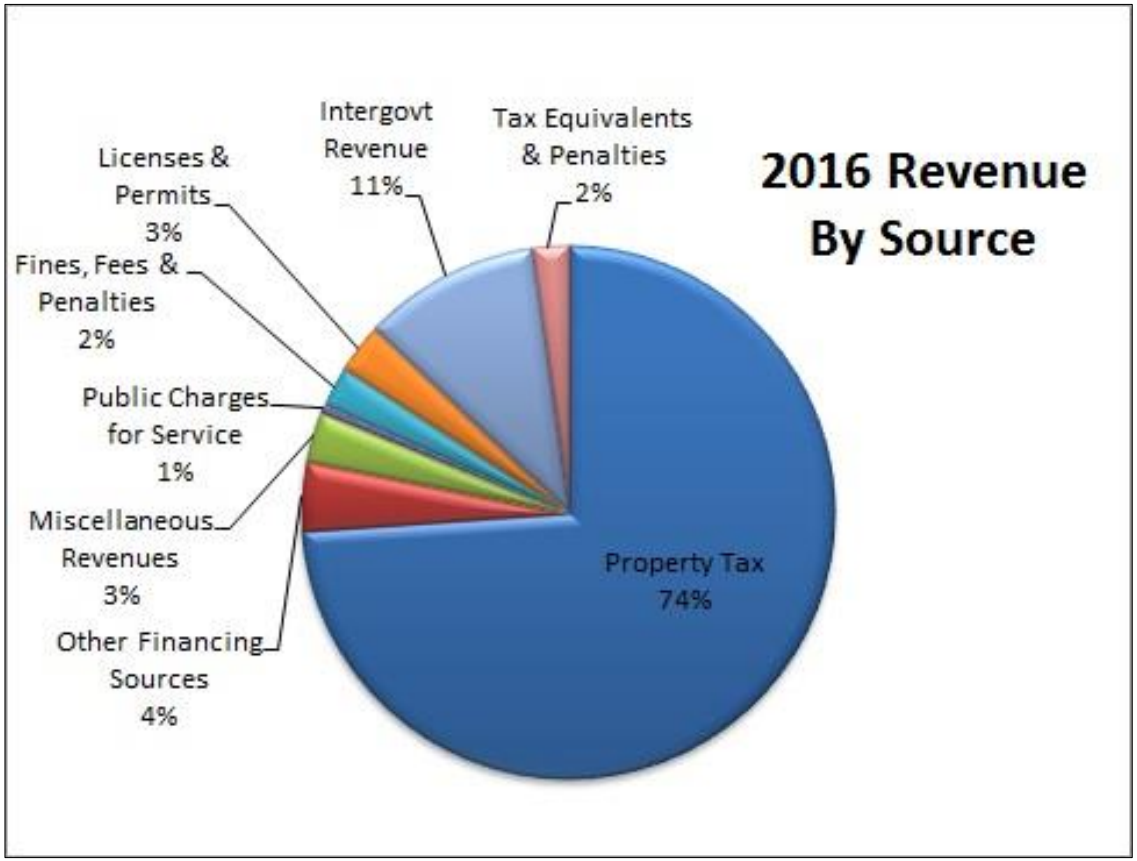
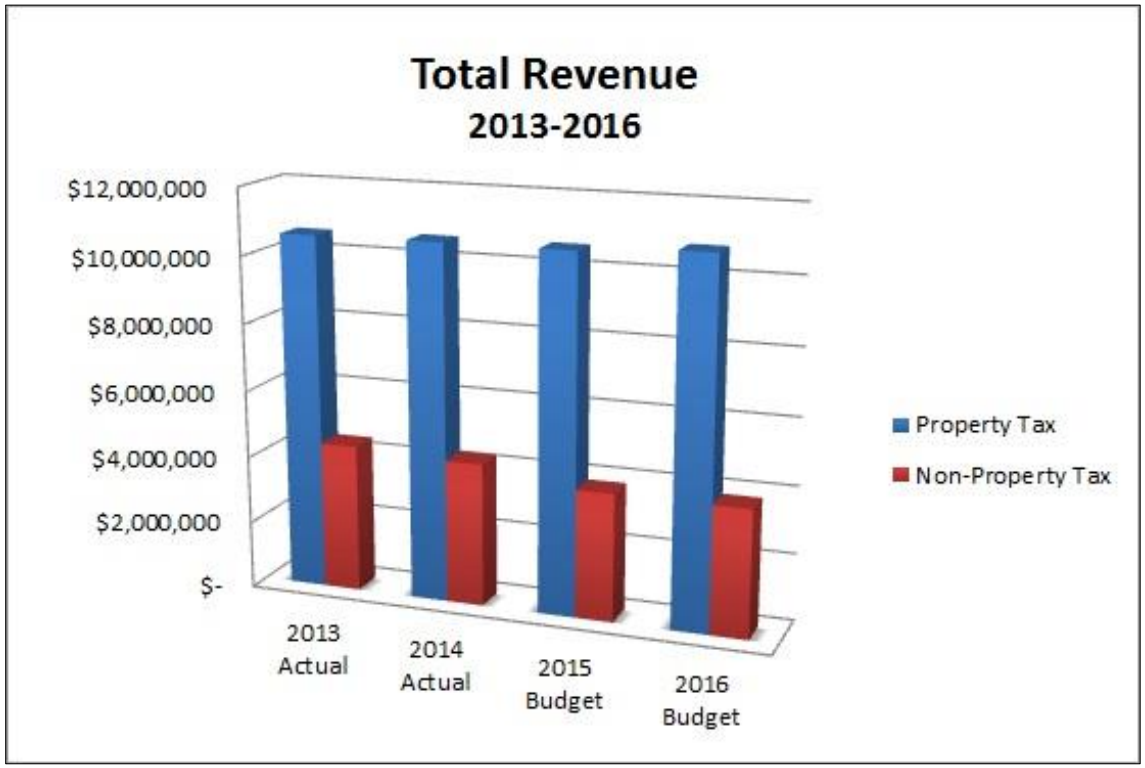
Revenue Overview

The 2016 budgeted revenues total $14,576,383 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund, Library Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 74%, of the Village's revenue.



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

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 4% of the 2016 revenues;
- Miscellaneous Revenues, which comprise of 3% of revenue, includes cable TV franchise fees, lease payments, building rent, etc.
- Public Charges for Services, includes copies, Library room rental and special pick-ups. This accounts for 1% of revenues.
- Fines, Fees & Penalties includes municipal court fines, parking citations, Library fines, and municipal court costs. This comprises 2% of revenues.
- Licenses & Permits; which makes up 3% of revenues, includes building and business permits, special event permits, and overnight parking permits.
- Intergovernmental Revenue, which is State Shared Revenue, Transportation Aids, and grants. This makes up 11% of 2016 revenues.
- Tax Equivalents & Penalties is 2% of revenues, and is penalty and interest on delinquent property taxes, and tax equivalents.



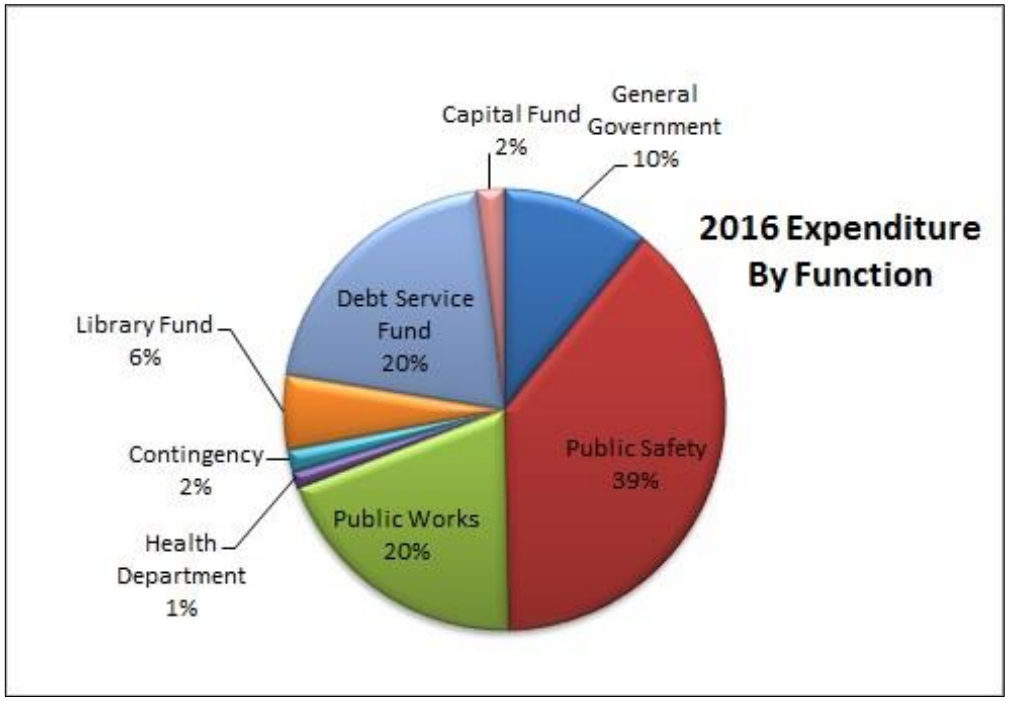
Looking at the past three years, revenues have remained constant. The 2016 total budgeted revenues experienced;

- 2.77% decrease compared to 2013 actual;
- 2.08% decrease as compared to 2014 actual;
- .98% decrease as compared to 2014 budget.

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

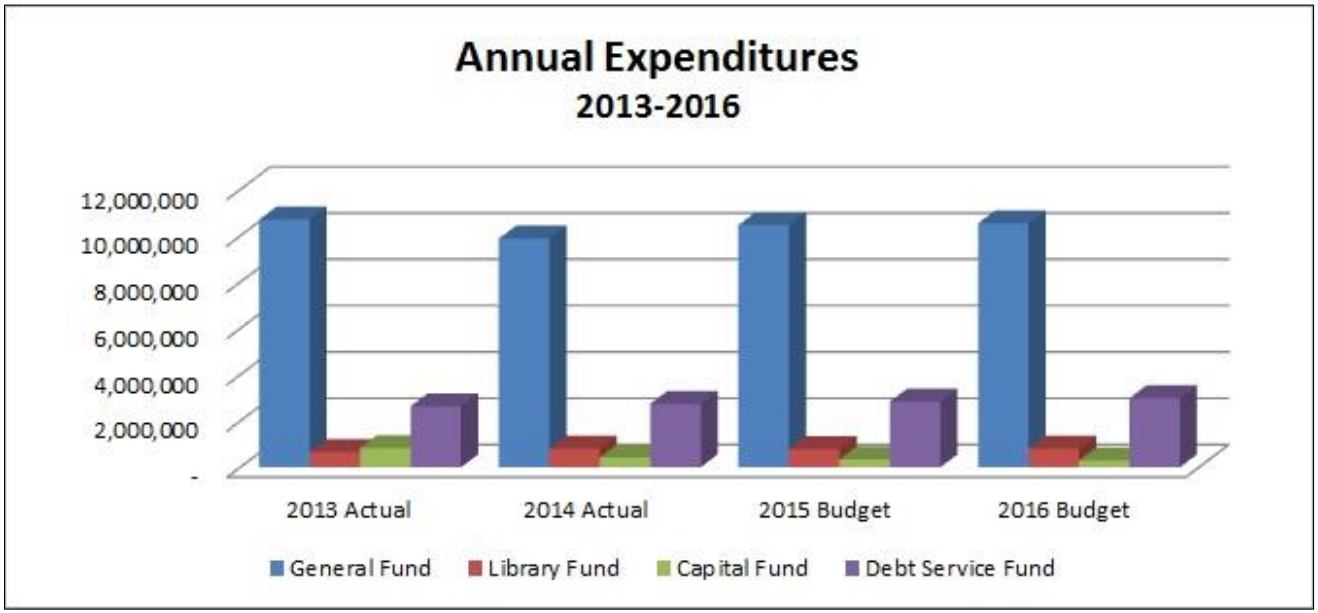
Expenditure Overview

The 2016 budgeted expenditures total $14,576,383 and include the General Fund, Capital Fund, Library Fund and Debt Service Fund. The expenditures are broken down as follows:



- Public Safety, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 39% of the total Village expenditures.
- General Government, which accounts for 11% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Fund includes capital purchases over $10,000, is 2% of the 2016 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 20% of expenditures.
- Contingency is a reserve fund and is budgeted at 2% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Whitefish Bay Public Library, are 5% of total expenditures.
- The Health Department, which includes wages and benefits for full time and part time health aides, is 1% of expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 20% of the 2016 budgeted expenditures.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2013 – 2016.



An annual comparison shows the 2016 General Fund expenditures;

- Decreased 1.85% as compared to 2013 Actual;
- Increased 6.31% as compared to 2014 Actual;
- Increased .37% as compared to 2015 Budget.

2016 Library Fund expenditures:

- Increased 20.86% as compared to 2013 Actual;
- Decreased .99% as compared to 2014 Actual;
- Increased .04% as compared to 2015 Budget.

2016 Capital Fund expenditures;

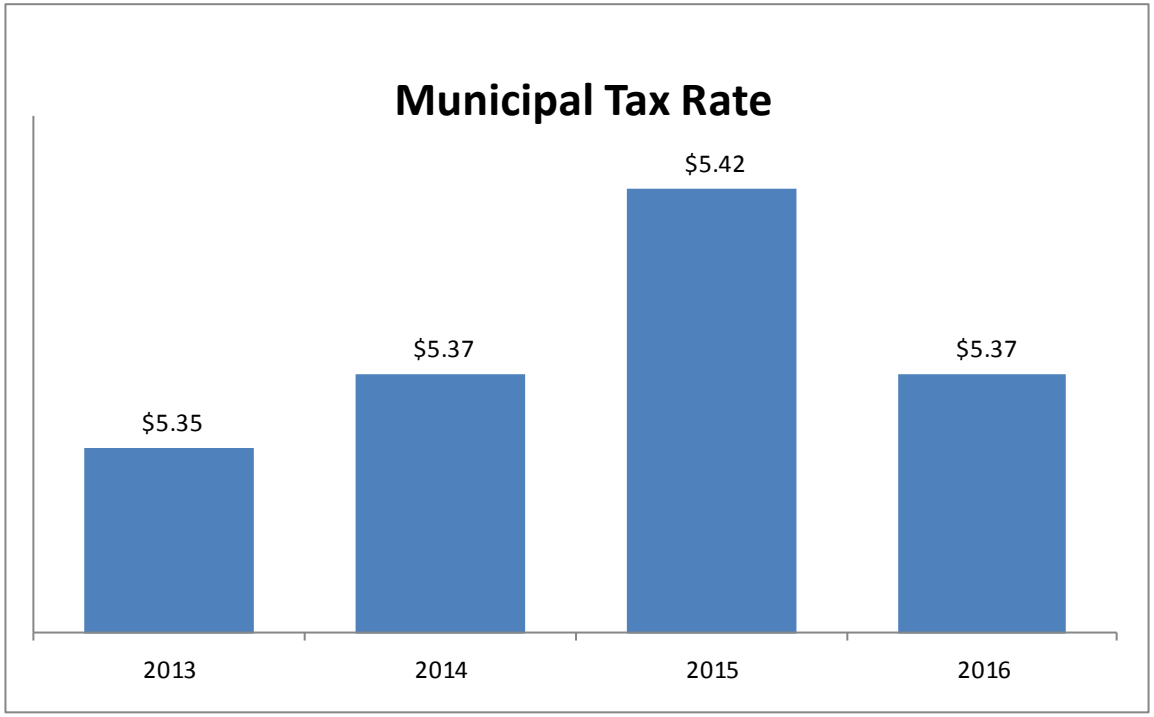
- Decreased 64.46% as compared to 2013 Actual;
- Decreased 30.86% as compared to 2014 Actual;
- Decreased 13.37% as compared to 2015 Budget.

2016 Debt Service Fund expenditures;

- Increased 13.24% as compared to 2013 Actual;
- Increased 9.09% as compared to 2014 Actual;
- Increased 5.22% as compared to 2015 Budget.

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

MUNICIPAL TAX RATE COMPARISON



The 2016 Municipal Tax Rate is $5.37 per $1,000 of assessed value. The average assessed value in the Village is $400,000. The tax rate has remained relatively constant since 2013. A tax rate of $5.37 equates to property taxes for municipal services of $2,148 for a property with an assessed value of $400,000.

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DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE

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

Governmental Fund Types

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

Proprietary Funds

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

Major and Non-major Funds

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

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

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE

The Village reports the following major governmental funds:

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

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

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

The Village reports the following proprietary funds

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

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

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE

The Village reports the following non-major governmental funds:

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

- Library Fund

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

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

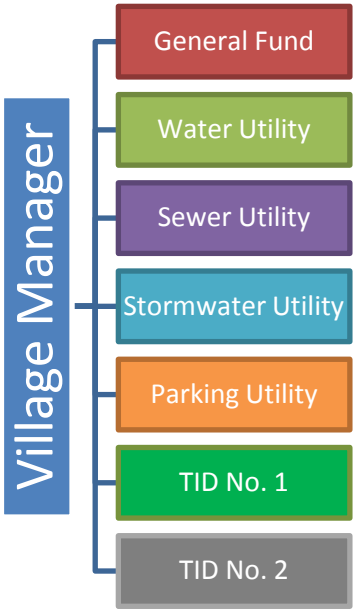
Budgetary Basis of Accounting

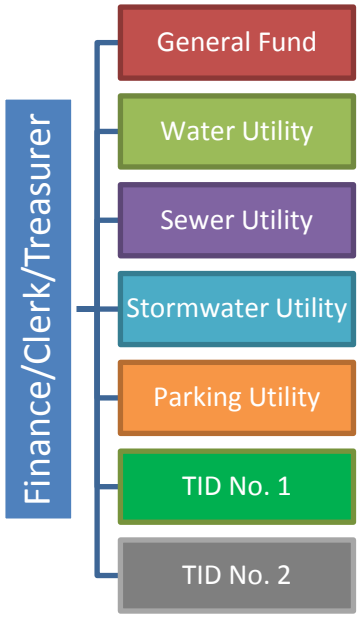
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

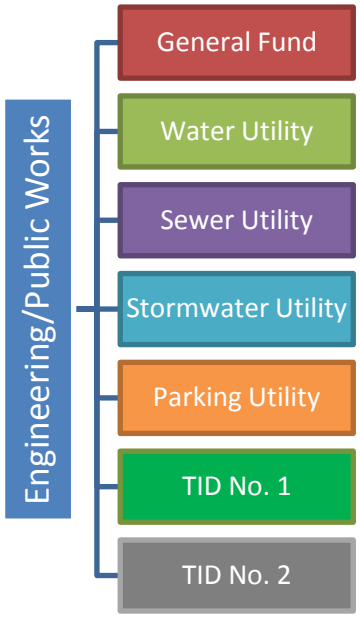
The previous page summarizes the Village's fund structure including which are considered to be major for financial reporting purposes. This budget document continues to report all funds of the Village individually, regardless if they are classified as major or non-major. The budget document is organized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

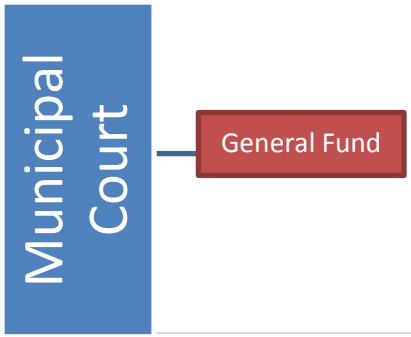
DEPARTMENT AND FUND RELATIONSHIP

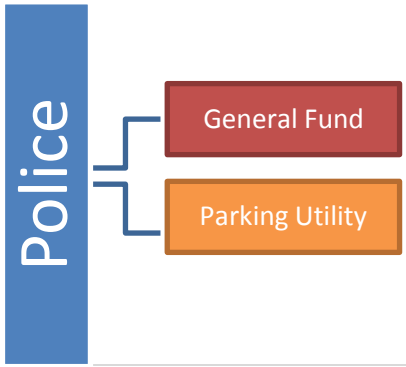
The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs, excluding salaries and benefits. The charts below outline which funds each major department appropriates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

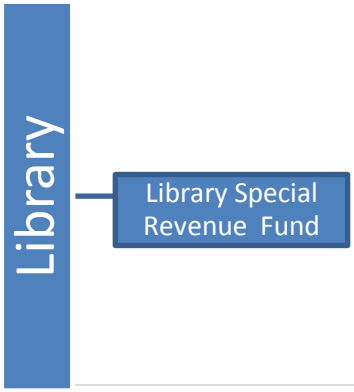


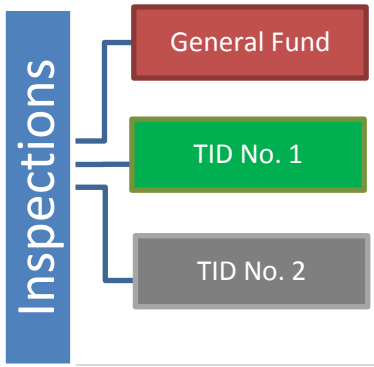












GENERAL FUND

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

This section of the budget is organized as follows:

1. General Fund Summary – shows revenues grouped by source and expenditures by function
2. General Fund Detailed Revenues Budget – provides revenue by line item for each major revenue source
3. General Fund Expenditures by Department – shows the detailed expenditures for each department in the General Fund

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

General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/2015 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax Revenue:							
General Fund	$ 7,705,311	$ 7,511,495	$ 7,728,765	$ 7,728,765	$ 7,728,765	$ 7,742,885	0.18%
Total Property Tax Revenue	7,705,311	7,511,495	7,728,765	7,728,765	7,728,765	7,742,885	0.18%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	310,828	325,599	316,420	31,555	318,828	325,400	2.84%
Intergovernmental Revenue	1,075,448	1,124,095	1,222,795	906,119	1,267,178	1,171,478	-4.20%
Licenses & Permits	520,545	639,632	420,900	368,427	433,600	441,650	4.93%
Fines, Fees, & Penalties	298,663	279,797	300,800	234,870	333,632	318,600	5.92%
Public Charges for Services	26,177	33,299	69,750	9,858	35,300	50,000	-28.32%
Miscellaneous Revenues	571,016	656,498	394,940	247,701	408,097	442,702	12.09%
Other Financing Sources	10,810	18,535	10,000	4,455	10,000	10,000	0.00%
Total Non-Property Tax Revenue:	2,813,487	3,077,455	2,735,605	1,802,985	2,806,635	2,759,830	0.89%
Total Revenue	$ 10,518,798	$ 10,588,950	$ 10,464,370	$ 9,531,750	$ 10,535,400	$ 10,502,715	0.37%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Budget	8/31/2015 YTD	2015 Projected	2016 Budget	Budget % Change
Village Board	$ 35,156	$ 33,621	$ 46,102	$ 46,102	$ 42,556	$ 56,632	22.84%
Village Manager	132,390	258,836	142,794	72,431	115,598	147,798	3.50%
Finance Director/Clerk	166,793	151,978	172,939	106,712	169,978	180,347	4.28%
Elections	16,727	31,162	21,175	7,976	12,475	38,033	79.61%
Village Hall	255,153	226,388	189,330	119,885	185,250	186,780	-1.35%
Facilities Management	195,939	156,397	176,512	111,491	154,826	173,705	-1.59%
Assessor	45,291	45,325	45,804	19,965	46,464	47,243	3.14%
Court	79,711	139,128	149,039	125,430	181,690	153,202	2.79%
Legal	219,879	144,544	140,000	55,152	100,094	90,000	-35.71%
General Employee Fringe Benefits	37,326	-	-	-	-	-	0.00%
Public Safety Commission	2,331,984	2,354,773	2,402,575	1,801,931	2,402,575	2,426,883	1.01%
Police Department	2,960,966	2,973,204	3,131,820	2,034,269	3,465,465	3,199,263	2.15%
Health Department	158,599	177,325	183,220	136,909	181,994	185,548	1.27%
Public Works/Engineering	2,632,072	2,480,784	2,733,349	1,648,437	2,492,573	2,844,320	4.06%
Inspection	198,410	265,355	296,773	149,632	238,656	270,039	-9.01%
Contingency & Transfers	833,394	60,726	403,270	7,026	299,365	252,111	-37.48%
Insurance	243,899	219,217	151,690	117,057	148,686	168,321	10.96%
Technology & Contracted Services	156,547	160,906	77,978	63,338	79,473	82,490	5.79%
Total General Fund Expenditures	$ 10,700,236	$ 9,879,669	$ 10,464,370	$ 6,623,743	$ 10,317,720	$ 10,502,715	0.37%

Beginning Fund Balance	$ 4,824,868	$ 4,643,430	$ 5,352,711		$ 5,352,711	$ 5,570,391
Annual Income / (Loss)	(181,438)	709,281	-		217,680	-
Transfer from / (to) other funds	-	-	-		-	-
Applied Budget Surplus	-	-	-		-	-
Ending Fund Balance	$ 4,643,430	$ 5,352,711	$ 5,352,711		$ 5,570,391	$ 5,570,391

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General Fund
Detailed Revenues

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes & Special Assessments							
41100	General Property Taxes	$ 7,705,311	$ 7,511,495	$ 7,728,765	$ 7,728,765	$ 7,728,765	$ 7,742,885	0.18%
41310	Water Utility Tax Equivalent	263,975	276,019	271,894	-	276,019	280,000	2.98%
41311	Parking Utility Tax Equivalent	12,524	12,409	12,526	-	12,409	13,000	3.78%
41800	Delinquent Penalties/Interest	31,335	34,211	30,000	29,559	28,000	30,000	0.00%
42003	Special Assessment Letters	2,994	2,960	2,000	1,996	2,400	2,400	20.00%
Total Taxes & Special Assessment Letters		8,016,139	7,837,094	8,045,185	7,760,320	8,047,593	8,068,285	0.29%
	Intergovernmental Revenue							
43410	State Shared Revenue	235,167	253,391	257,119	107,449	257,119	219,132	-14.77%
43430	Tax Exempt Computer Aid	1,073	1,686	1,686	-	1,686	1,686	0.00%
43521	Law Enforcement Improvement Grants	5,383	5,912	5,500	1,032	5,000	5,000	-9.09%
43531	State Transportation Aid	769,779	799,130	893,990	688,255	893,990	893,990	0.00%
43545	Recycling Grants	64,046	63,976	64,000	63,962	63,962	51,170	-20.05%
43792	Misc. Grants	-	-	500	45,421	45,421	500	0.00%
Total Intergovernmental Revenue		1,075,448	1,124,095	1,222,795	906,119	1,267,178	1,171,478	-4.20%
	Licenses & Permits							
44100	Electric Licenses	720	-	-	-	-	-	-
44101	Animal Licenses	6,390	5,248	5,500	3,645	5,500	5,500	0.00%
44106	Beverage/Bartender	7,965	6,785	6,600	4,835	6,000	6,000	-9.09%
44108	Misc. Licenses	150	-	500	50	100	150	-70.00%
	Total Licenses	15,225	12,033	12,600	8,530	11,600	11,650	-7.54%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Licenses & Permits (cont.)							
44300	Building/Business Permits	$ 411,504	$ 524,451	$ 320,000	$ 283,169	$ 325,000	$ 335,000	4.69%
44304	Dumpster/POD	10,028	10,330	7,000	9,195	10,000	9,000	28.57%
44305	Special Events	3,607	1,828	3,000	3,446	3,500	3,500	16.67%
44307	Overnight Parking	45,113	50,280	45,100	37,927	51,000	50,000	10.86%
44308	Board of Appeals	6,508	9,750	8,000	4,750	7,500	7,500	-6.25%
44309	Misc. Permits	28,560	30,960	25,200	21,410	25,000	25,000	-0.79%
	Total Permits	505,320	627,599	408,300	359,897	422,000	430,000	5.31%
Total Licenses & Permits		520,545	639,632	420,900	368,427	433,600	441,650	4.93%
	Fines, Fees, and Penalties							
45100	Court Costs	41,746	40,936	42,000	41,232	55,000	51,000	21.43%
45101	Court Fines/Ordinance Violations	68,979	75,619	80,000	66,278	98,000	90,000	12.50%
45102	Restitution/Damage	-	-	500	632	632	500	0.00%
45103	Parking Citations	175,174	153,994	165,000	119,215	170,000	165,000	0.00%
45105	False Alarm Fees	7,050	7,050	5,000	2,400	3,500	5,000	0.00%
45107	Police - Misc.	2,012	1,605	2,300	625	1,000	1,500	-34.78%
45211	Returned Check Fee	1,002	470	1,000	420	500	600	-40.00%
45223	Damage Reimbursements	2,700	123	5,000	4,068	5,000	5,000	0.00%
Total Fines, Fees and Penalties		298,663	279,797	300,800	234,870	333,632	318,600	5.92%
	Public Charges for Services							
45108	Open Records Requests	681	1,912	1,000	1,527	1,500	1,200	20.00%
46100	Photocopies	495	70	500	106	150	150	-70.00%
46321	Street Lighting	6,072	5,311	5,000	-	5,500	5,500	10.00%
46420	Garbage & Recycling Special Pickups	15,125	13,795	13,000	8,225	13,000	13,000	0.00%
46742	Rental of Historical Room	150	725	250	-	150	150	-40.00%
46750	TIF Administration	3,654	11,486	50,000	-	15,000	30,000	-40.00%
Total Public Charges for Services		26,177	33,299	69,750	9,858	35,300	50,000	-28.32%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Miscellaneous Revenue							
48110	Investment Income	72,828	224,259	10,000	12,009	15,000	35,000	250.00%
48200	Lydell Building - Lease Payments	20,390	22,440	22,440	15,218	22,870	22,956	2.30%
48202	Building Rental - NSFD	61,140	62,056	63,000	55,036	63,297	64,246	1.98%
48203	Cable TV Franchise Fees	172,473	207,466	200,000	107,048	200,000	207,000	3.50%
48204	Parking Lot Rent	7,150	-	-	-	-	-	-
48307	Recycling Material Rebate	12,921	18,506	20,000	6,742	10,000	15,000	-25.00%
48309	Scrap, Oil, Paper Sales	9,707	2,803	2,500	-	500	2,000	-20.00%
48440	Services/3rd-party reimbursements	128,032	33,669	25,000	28,538	30,000	29,000	16.00%
48441	Workers' Compensation Refunds	2,445	3,808	2,000	4,140	1,430	2,500	25.00%
48500	Village Donations/Contributions	10,200	10,000	10,000	15,000	15,000	15,000	50.00%
48900	Insurance Dividend	41,253	46,099	35,000	-	45,000	45,000	28.57%
48901	Miscellaneous Revenue	32,477	25,392	5,000	3,970	5,000	5,000	0.00%
Total Miscellaneous Revenue		571,016	656,498	394,940	247,701	408,097	442,702	12.09%
	Other Financing Sources							
49400	Sale of Village Equipment	10,810	18,535	10,000	4,455	10,000	10,000	0.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	-
Total Other Financing Sources		10,810	18,535	10,000	4,455	10,000	10,000	0.00%
Total General Fund Revenue		**$ 10,518,798**	**$ 10,588,950**	**$ 10,464,370**	**$ 9,531,750**	**$ 10,535,400**	**$ 10,502,715**	**0.37%**

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GENERAL FUND: VILLAGE BOARD

Department Description

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

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

Services

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

General Fund Expenditures
Village Board

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Village Board								
51000-105	Board Salaries	$ 4,350	$ 4,200	$ 4,800	$ 4,800	$ 4,200	$ 4,800	0.00%	
51000-150	FICA Tax	241	321	367	367	321	367	0.05%	
51000-190	Travel/Training/Meetings	300	319	500	500	500	500	0.00%	
51000-191	Membership Dues	6,330	7,081	6,935	6,935	6,935	6,965	0.43%	
51000-193	Employee Events	2,976	946	2,000	2,000	2,000	2,000	0.00%	
51000-200	Professional/Consulting Fees	3,051	3,819	10,000	10,000	10,000	19,500	95.00%	(1)
51000-301	Printing/Publishing/Advertising	2,666	789	1,000	1,000	500	1,000	0.00%	
51000-770	Special Events	9,233	12,306	15,500	15,500	15,100	20,500	32.26%	
51000-771	Historic Preservation Commission	6,009	3,840	5,000	5,000	3,000	1,000	-80.00%	
Total Village Board		35,156	33,621	46,102	46,102	42,556	56,632	22.84%	

Significant Variances Explanation:

(1) Communciation Specialist at 20 hours a week, split 75% General Fund and 25% Sewer Utility

2016 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) (2015 = $10,000)	15,000
Boards and Commissions Dinner	5,000
Misc.	500
Total	20,500
193 - Employee Recognition	
Holiday appreciation lunch	1,000
Retirement/new hire recognition	1,000
Total	2,000
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	1,000
Total	1,000
191 - Membership Dues	
Membership to League of WI Municipalities	5,865
Membership to Intergovernmental Cooperation Council	500
Constant Contact	600
Total	6,965

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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

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, the budget includes two employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 2 covered by Family plan

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

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

GENERAL FUND: VILLAGE MANAGER

Staffing

Position	Employee FTE			
	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Village Manager	1.00	1.00	1.00	1.00
Manager's Assistant	1.00	1.00	1.00	-
Assistant Manager				1.00
Office Assistant	-	0.50	-	-
Intern	0.38	0.38	0.38	0.38
Total	2.38	2.88	2.38	2.38

Position	Employee FTE			
	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Village Manager	70%	70%	50%	50%
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	20%	20%
Stormwater Utility	10%	10%	20%	20%
Manager's Assistant	80%	60%	70%	-
Water Utility	5%	10%	-	-
Sewer Utility	5%	10%	10%	-
Stormwater Utility	5%	10%	10%	-
Parking Utility	5%	10%	10%	-
Assistant Manager	-	-	-	70%
Water Utility	-	-	-	-
Sewer Utility	-	-	-	10%
Stormwater Utility	-	-	-	10%
Parking Utility	-	-	-	10%
Intern	100%	100%	70%	70%
Sewer Utility	-	-	10%	10%
Stormwater Utility	-	-	10%	10%
Parking Utility	-	-	10%	10%

General Fund Expenditures
Village Manager

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Village Manager								
52000-100	Salary & Wages	$ 102,532	$ 212,363	$ 98,849	$ 63,593	$ 93,000	$ 103,363	4.57%	(1)
52000-150	FICA Tax	6,190	14,579	7,420	4,420	7,115	7,907	6.56%	
52000-160	Health Insurance Premium	9,013	16,976	23,059	1,363	7,364	23,508	1.95%	
52000-161	Health Insurance Deductible	NA	1,030	1,320	34	34	1,320	0.00%	
52000-170	Retirement Contribution	1,449	8,666	6,136	1,780	3,752	6,370	3.81%	
52000-180	Group Life Insurance Premium	16	78	34	23	34	34	0.00%	
52000-181	Disability Insurance Premium	-	-	76	-	-	76	0.00%	
52000-190	Travel/Training/Meetings	7,161	2,791	3,000	769	1,500	2,000	-33.33%	
52000-191	Membership Dues	1,162	60	1,400	130	1,200	1,400	0.00%	
52000-194	Personnel Related Expenses	4,458	943	1,000	-	1,000	1,000	0.00%	
52000-301	Printing/Publishing/Advertising	409	-	500	319	600	820	64.00%	
52000-310	Computer tablet	-	1,350	-	-	-	-	-	
Total Village Manager		132,390	258,836	142,794	72,431	115,598	147,798	3.50%	

Significant Variances Explanation:

(1) Estimated cost of contracted manager for 2016 is $121,732, $60,866 allocated to General Fund.

01-52000 Village Manager

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

301 - Advertising/Outside Printing	
Misc. correspondence to residents, newspaper	820
Total	820

191 - Professional Dues	
ICMA (Village Manager & Asst. Manager)	880
WCMA (Village Manager & Asst. Manager)	250
WPERLA, MAMEA, WAM-CAM (Asst. Manager)	270
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

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there are four employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 2 covered by Family plan
- 1 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 2013 Budget	2014 Budget	2015 Budget	2016 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	0.37	-	-
Office Assistant	0.50	-	0.63	0.63
Total	3.95	3.37	3.63	3.63

Position	Employee FTE 2013 Budget	2014 Budget	2015 Budget	2016 Budget
Finance Director/Clerk	40%	45%	50%	50%
Water Utility	20%	15%	15%	15%
Sewer Utility	20%	15%	15%	15%
Stormwater Utility	10%	15%	15%	15%
Parking Utility	10%	10%	5%	5%
Assist Finance Director/Treasurer	20%	20%	25%	25%
Water Utility	40%	30%	25%	25%
Sewer Utility	40%	30%	25%	25%
Stormwater Utility	-	20%	25%	25%
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%
Office Assistant	-	-	40%	40%
Water Utility	-	-	20%	20%
Sewer Utility	-	-	20%	20%
Stormwater Utility	-	-	20%	20%
Parking Utility	-	-	-	-

General Fund Expenditures
Finance/Clerk Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Finance/Clerk							
53000-100	Salary & Wages	$ 110,621	$ 86,427	$ 96,142	$ 64,718	$ 98,980	$ 101,233	5.30%
53000-150	FICA Tax	5,379	6,549	7,497	4,883	7,572	7,744	3.29%
53000-155	Flex Account Admin Fee	1,322	1,702	1,500	1,323	1,550	1,940	29.33%
53000-156	Health Deductible Admin Fee	2,724	5,645	4,200	2,935	4,200	4,335	3.21%
53000-160	Health Insurance Premium	8,954	9,207	18,140	8,996	16,494	21,645	19.32%
53000-161	Health Insurance Deductible	-	103	1,305	1,391	1,500	1,305	0.00%
53000-170	Retirement Contribution	1,599	5,995	6,664	4,401	6,731	6,681	0.26%
53000-180	Group Life Insurance Premium	91	74	130	71	130	130	0.00%
53000-181	Disability Insurance Premium	-	-	166	-	166	166	0.00%
53000-190	Travel/Training/Meetings	1,847	2,163	3,960	2,006	2,000	4,250	7.32%
53000-191	Professional Dues	577	590	800	770	770	975	21.88%
53000-246	Software Support	6,112	11,651	11,185	8,247	11,185	11,943	6.78%
53000-301	Printing/Publishing/Advertising	10,300	7,617	7,500	-	7,500	7,700	2.67%
53000-310	Computer/Equipment Maintenance	-	2,000	1,750	-	1,000	1,000	-42.86%
53000-761	Bank Service Fees	17,268	3,118	2,400	3,354	3,000	3,300	37.50%
53000-762	Investment Service Fees	-	9,137	9,600	3,617	7,200	6,000	-37.50%
Total Finance Director/Clerk		166,794	151,978	172,939	106,712	169,978	180,347	4.28%

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings	
GFOA and WGFOA (Finance Director)	2,000
GAAP Updates (Finance Director)	250
WI Municipal Clerks Association (Assistant Clerk)	1,250
WI Treasurers Association/Payroll (Assistant Treasurer)	750
Total	4,250

301 - Printing/Publishing/Advertising	
Tax bills and tax bill inserts	4,600
2016 budget	3,100
Total	7,700

310 - Computer/Equipment Maintenance	
Computer maintenance/updates	500
Printers/check validator maintenance	500
Total	1,000

191 - Professional Dues	
GFOA and WGFOA (Finance Director)	470
AICPA and WICPA (Finance Director)	450
WMCA (Assistant Clerk)	55
Total	975

246 - Software Support	
Accounting software license (53% General Fund)	6,018
Special assessment software support (75% General Fund)	2,025
GCS tax software support	3,900
Total	11,943

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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 four elections, including presidential election, scheduled for 2016, compared to two in 2015.

General Fund Expenditures
Elections Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Elections							
54000-101	Election Inspector Wages	8,062	21,237	12,225	5,295	5,500	29,058	137.69%
54000-300	Supplies	1,626	2,247	1,975	755	1,975	2,225	12.66%
54000-301	Printing/Publishing/Advertising	46	253	275	-	-	250	-9.09%
54000-302	Postage	-	52	-	-	-	1,500	100.00%
54000-310	Equipment Maintenance	6,993	7,373	6,700	1,926	5,000	5,000	-25.37%
Total Elections		16,727	31,162	21,175	7,976	12,475	38,033	79.61% (1)

Significant Variances Explanation:

(1) 2016 has four scheduled elections, including presidential election

2016 Budget
Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages	
Chief inspectors @ $10.25 for 4 scheduled elections	8,938
Election inspectors @ $9.00 for 4 scheduled elections	19,620
Misc. Pre and Post Election Assistance	500
Total	29,058
300 - Supplies	
Ballots & Supplies from Milwaukee County	750
Ink cartridges, ballot pens, misc supplies	725
Meal for Election Inspectors on Election Day	750
Total	2,225

310 - Equipment Maintenance	
Prompac Coding (From Milwaukee County)	2,500
Command Central Contract	1,000
ES&S Contract	1,600
Automark Coding	1,600
Total	6,700

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GENERAL FUND: VILLAGE HALL

Department Description

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

General Fund Expenditures
Village Hall Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Village Hall							
55000-250	Utilities (69% General Fund)	$ 197,564	$ 185,229	$ 139,380	$ 91,916	$ 139,000	$ 139,380	0.00%
55000-251	Telephone/Internet (70% General Fund)	15,881	13,568	17,500	9,541	17,000	17,500	0.00%
55000-300	Office Supplies (85% General Fund)	23,157	9,926	13,600	7,094	12,000	12,750	-6.25%
55000-301	Printing/Publishing/Copies	1,296	1,046	1,000	990	1,000	1,000	0.00%
55000-302	Postage (85% General Fund)	13,915	11,914	13,600	7,428	12,000	11,900	-12.50%
55000-310	Equipment/Copier Maintenance	3,340	4,705	4,250	2,916	4,250	4,250	0.00%
Total Village Hall		255,153	226,388	189,330	119,885	185,250	186,780	-1.35%

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

- 15% of DPW Director wages allocated to Facilities Management.

General Fund Expenditures
Facility Management Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Facilities Management							
55500-100	Salary	$ 2,581	$ 14,494	$ 36,246	$ 10,105	$ 16,095	$ 33,430	-7.77% (1)
55500-150	FICA	-	1,109	1,377	773	1,231	1,401	1.74%
55500-170	Retirement Contribution - ER	-	34	1,224	-	-	1,209	-1.23%
55500-350	Maintenance Service & Supplies	85,876	48,678	40,000	30,836	40,000	40,000	0.00%
55500-360	Building Maintenance (85% General Fund)	107,482	92,082	97,665	69,777	97,500	97,665	0.00%
Total Facilities Management		195,939	156,397	176,512	111,491	154,826	173,705	-1.59%

Significant Variances Explanation:

(1) 15% of DPW Director wages allocated to facilities management department for management of Village owned buildings

2016 Budget
Expenditure Detail - Facility Maintenance

01-55500 Facilities

360 - Facilities Maintenance	
1000 - Village Hall Building (85% General Fund)	17,850
1001 - Library Building	20,655
1002 - DPW Building (85% General Fund)	17,850
1003 - Fire Station Building	20,655
1004 - Parks & Recreational Buildings	20,655
Total	97,665

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	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Assessor							
56000-222	Assessor Contract	$ 39,035	$ 38,200	$ 38,964	$ 15,620	$ 38,964	$ 39,743	2.00%
56000-223	Assistant Assessor Salary	6,256	7,125	6,840	4,345	7,500	7,500	9.65%
Total Assessor		45,291	45,325	45,804	19,965	46,464	47,243	3.14%

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.

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 1 covered by Single plan

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

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

Staffing

	Employee FTE			
Position	2013 Budget	2014 Budget	2015 Budget	2016 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	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Court Clerk	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%

General Fund Expenditures
Court Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Court							
57000-100	Wages	$ 48,491	$ 49,758	$ 50,835	$ 33,856	$ 67,712	$ 51,789	1.88%
57000-103	Judge Wages	4,000	4,000	4,800	2,225	4,800	4,800	0.00%
57000-220	Attorney Services	4,174	57,480	60,000	65,384	70,000	60,000	0.00%
57000-150	FICA Tax	2,901	3,845	4,256	2,555	5,180	3,962	-6.91%
57000-160	Health Insurance Premium	4,658	6,677	7,269	4,823	9,646	8,690	19.55%
57000-161	Health Insurance Deductible	-	687	600	324	600	600	0.00%
57000-170	Retirement Contribution	2,344	3,469	3,457	2,302	4,604	3,418	-1.13%
57000-180	Group Life Insurance Premium	157	273	276	185	370	276	0.00%
57000-181	Disability Insurance Premium	-	-	120	-	-	120	0.00%
57000-190	Travel/Training/Meetings	1,053	450	1,000	275	1,000	1,000	0.00%
57000-191	Dues	665	765	765	1,240	1,240	840	9.80%
57000-241	Data Processing (Time System)	1,200	1,200	1,200	900	1,200	1,200	0.00%
57000-247	Support/Consulting (Tipss)	4,068	6,524	8,461	7,338	7,338	8,507	0.54%
57000-454	Parking Suspension - pass through	6,000	4,000	6,000	4,023	8,000	8,000	33.33% (1)
Total Court		79,711	139,128	149,039	125,430	181,690	153,202	2.79%

Significant Variances Explanation:

(1) Further streamlining of suspension process has resulted in more suspensions

2016 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	700
Total	840
247 - Consultants/Support - Tipss System	
Tipps Court	3,103
Tipps DOT Interface	401
Tipps Tax Intercept	401
Tipps Court Interface	540
Tipps Parking Program	1,327
Tipps Cash Register	927
Tracs/TipssCourt/Phoenix	1,808
Total	8,507

GENERAL FUND: LEGAL SERVICES

Department Description

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

Services

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

General Fund Expenditures
Legal Services Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Legal							
58000-220	Attorney Services	$ 212,486	$ 104,034	$ 125,000	$ 48,547	$ 97,094	$ 85,000	-32.00%
58000-221	Special Counsel	7,393	40,510	15,000	6,605	3,000	5,000	-66.67%
Total Legal		219,879	144,544	140,000	55,152	100,094	90,000	-35.71%

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	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	General Employee's Fringe Benefits							
59000-170	Retirement Contribution	$ 4,336	$ -	$ -	$ -	$ -	$ -	-
59000-172	Retirement Contribution - NonWRS	5,435	-	-	-	-	-	-
59000-150	FICA	5,819	-	-	-	-	-	-
59000-161	Health Insurance Deductible	4,030	-	-	-	-	-	-
59000-163	Retiree Health Insurance Premium	-	-	-	-	-	-	-
59000-160	Health Insurance Premium	17,706	-	-	-	-	-	-
59000-180	Group Life Insurance Premium	-	-	-	-	-	-	-
59000-181	Disability Insurance Premium	-	-	-	-	-	-	-
	Total General Employee's Fringe Benefits	37,326	-	-	-	-	-	-

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

Services

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

Budget Impact & Change

- In 2015 a safety equipment replacement fund and vehicle replacement fund were established for the purpose of smoothing large fluctuations for vehicle purchases between and making the annual budget consistent from one year to the next.

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

Retirement: The employer WRS contribution is 9.49% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.6%. There are 26 employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

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

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

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

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

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

Staffing

Position	Employee FTE			
	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Police Chief	1.00	1.00	1.00	1.00
Captain	0.00	1.00	1.00	1.00
Detective	2.00	1.00	1.00	1.00
Lieutenant	2.00	-	-	-
Sergeant	4.00	5.00	5.00	5.00
Patrol Officer	16.00	16.00	16.00	16.00
Community Service Officer	1.50	1.50	1.58	1.50
Police Clerk	3.00	3.00	2.84	1.70
Total	29.5	28.5	28.12	27.20

Position	Employee FTE			
	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Police Chief	100%	100%	100%	100%
Captain	-	100%	100%	100%
Detective	100%	100%	100%	100%
Lieutenant	100%	-	-	-
Patrol Officer	100%	100%	100%	100%
Police Clerk	100%	100%	100%	100%
Community Service Officer (PT)	100%	75%	75%	75%
Parking Utility	-	25%	25%	25%
Community Service Officer (FT)	-	50%	50%	-
Parking Utility	100%	50%	50%	-

General Fund Expenditures
Police Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Police Salaries & Benefits								
61000-100	Salary	$ 1,931,717	$ 1,748,977	$ 1,854,552	$ 1,205,918	$ 1,820,877	$ 792,579	-57.26%	(1)
61000-110	Patrol Officer Wages	-	-	-	-	-	1,101,553	0.00%	(1)
61000-111	Community Service Officers	8,723	24,603	28,306	16,406	24,609	25,170	-11.08%	(3)
61000-112	Clerical Wages	98,912	94,265	104,870	64,912	97,368	73,219	-30.18%	(2)
61000-113	Overtime	NA	114,558	60,550	65,066	97,599	63,586	5.01%	
61000-114	Holiday Payout	NA	44,942	54,783	-	52,500	58,100	6.05%	
61000-150	FICA	145,868	152,101	160,842	101,293	160,111	162,409	0.97%	
61000-160	Health Insurance Premium	282,299	302,485	341,891	221,183	331,775	385,483	12.75%	
61000-161	Health Insurance Deductible	14,886	25,038	22,800	16,317	24,476	22,800	0.00%	
61000-163	Retiree Health Insurance Premium	27,021	33,232	38,522	23,971	35,957	40,968	6.35%	
61000-170	Retirement Contribution	300,102	246,010	192,236	125,320	197,321	191,500	-0.38%	
61000-173	Pension Reserve	7,718	5,793	7,680	5,045	7,572	7,572	-1.41%	
61000-180	Group Life Insurance Premium	1,785	2,513	2,568	1,820	2,730	2,448	-4.67%	
61000-181	Disability Insurance Premium	-	-	3,846	-	-	3,846	0.00%	
61000-185	Safety & Uniform Allowance	17,795	12,026	11,900	10,888	20,795	12,500	5.04%	
Total Police Salaries & Benefits		2,836,826	2,806,543	2,885,346	1,858,139	2,873,688	2,943,733	2.02%	

Significant Variances Explanation:

(1) Patrol Officer Wages and management separated beginning in 2016 budget. Combined change of wages is 2%.

(2) Police clerical and administrative hours reduced from 5,910 per year for 2 full time, 2 part-time employees to 3,536 in 2016 with 1 full-time and 2 part-time employees

(3) Police community service officer hours reduced from 3,240 hours per year for 1 full-time, 1 part-time employee to 3,140 hours per year for 3 part-time employees

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Police Professional Development								
61300-190	Travel/Training/Meetings	$ 15,394	$ 12,374	$ 12,000	$ 3,681	$ 10,000	$ 10,100	-15.83%	
61300-191	Membership Dues/Books	433	2,365	685	555	500	610	-10.95%	
61300-450	Weapons & Ammunition	11,439	14,590	12,350	3,412	12,350	12,350	0.00%	
Total Police Professional Development		27,266	29,329	25,035	7,648	22,850	23,060	-7.89%	
	Police Administration								
61200-246	Software Support	-	27,675	30,000	29,949	29,949	35,054	16.85%	(1)
61200-251	Telephone	13,580	15,503	17,900	9,443	16,000	16,466	-8.01%	
61200-300	Office Supplies	79	12,023	11,000	6,369	11,000	12,000	9.09%	
61200-310	Equipment Maintenance	6,369	4,374	4,000	2,244	4,000	4,150	3.75%	
61200-451	Crime Prevention Materials	319	21	500	208	500	500	0.00%	
61200-452	Investigative Fees	2,126	1,132	1,200	1,561	1,300	1,400	16.67%	
61200-760	Sales Tax on Parking Permits	2,468	2,928	2,000	2,036	2,800	2,800	40.00%	
61200-761	Bank fee for credit card processing	1,313	-	-	-	-	-	-	
Total Police Administration		26,254	63,656	66,600	51,810	65,549	72,370	8.66%	

Significant Variances Explanation:

(1) NetMotion and Milwaukee County Radio Fee are new fees in 2016

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	$ 22,607	$ 14,079	$ 12,000	$ 9,819	$ 11,500	$ 18,000	50.00%	(1)
61500-252	Gas & Fuel (99% General Fund)	51,012	52,468	53,539	22,190	52,000	53,000	-1.01%	(2)
61500-453	Auxiliary	1,104	1,309	1,300	193	1,100	1,100	-15.38%	
61500-310	Computer Maintenance	10,629	2,110	-	-	-	-	-	
61500-380	Safety Equipment & Replacement	-	3,710	11,500	10,793	11,500	11,500	0.00%	
61500-485	Vehicle Replacement Fund	-	-	76,500	73,677	76,500	76,500	0.00%	
Total Police Equipment & Maintenance		85,352	73,676	154,839	116,672	152,600	160,100	3.40%	
Total Police Department		2,975,698	2,973,204	3,131,820	2,034,269	3,114,687	3,199,263	2.15%	

Significant Variances Explanation:

(1) Includes $6,000 for vehicle mobile device maintenace

(2) 16,000 gallons @ $3.31 per gallon

01-61200 Police Administration

246 - Software support

Pro Phoenix Software	18,319
Pro Phoenix Systems Administration	5,450
Consultant Support	1,500
Software Upgrades	1,000
Net Motion	1,995
Morpho Support	700
L3 Support	500
MKE County Radio (35 x $5 per month)	2,100
Google Maps Licensing via Pro-Phoenix	240
LiveScan Support	3,250
Total	35,054

251 - Telephone

Cellphone/aircards - Verizon	5,700
AT&T	1,000
Integrated Communications (Night parking permission)	7,000
TIME System	2,766
Total	16,466

310 - Equipment Maintenance

Radar Certification	750
Radar Repairs	400
Squad Video Repair	700
Fire Extinguisher Recharge	500
Misc./Radio Battery Replacement	1,500
IED Pads	300
Total	4,150

300 - Office Supplies

Office Depot/Staples - supplies	4,000
Copier Lease/Maintenance Agreement	2,700
Confluence - printing	1,300
Other Office Supplies	4,000
Total	12,000

452 - Investigative Fees

Lexis-Nexis	600
Record Checks	800
Total	1,400

01-61300 Police Development

190 - Travel/Training/Meetings

In-service	2,500
IACP/WCPA Conferences	1,500
FBI LEEDA	300
SRO Conferences	300
Management & Duty Specific Training	5,500
Total	10,100

191 - Membership Dues/Subscriptions

Notary	90
International & WI Chief of Police	320
FBINAA, ILLETA (2), NASRO, MCLEA	200
Total	610

193 - New Officer Processing/Training

Written Test	1,500
Psychological Exam	450
Medical Exam/Screening	350
Uniform	3,000
Total	5,300

450 - Guns/Ammunition

Ammunition/Supplies	10,000
Racine County Fee	150
Brown Deer Range Fee	500
Taser/40mm	1,700
Total	12,350

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GENERAL FUND: PUBLIC SAFETY COMMISSION

Department Description

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

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

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

Budget Impact & Change

- Whitefish Bay's portion of the North Shore Fire Department operating budget increased .67%
- Whitefish Bay's portion of Bayside Communication Center budget increased by 2.94%

General Fund Expenditures
Public Safety Commission Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Public Safety Commission								
60000-173	Pension Reserve	$ 11,274	$ 631	$ -	$ -	$ -	$ -	-	
60000-211	North Shore Fire Department	1,974,936	2,004,560	2,044,652	1,533,489	2,044,652	2,058,449	0.67%	(1)
60000-212	Bayside Communication Center	345,774	349,582	357,923	268,442	357,923	368,434	2.94%	(2)
Total Public Safety Commission		2,331,984	2,354,773	2,402,575	1,801,931	2,402,575	2,426,883	1.01%	

Significant Variances Explanation:

(1) Whitefish Bay's share of NSFD is 17.25%

(2) Whitefish Bay's share of dispatch costs is 35.20%

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

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there are 22 employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 19 covered by Family plan
- 3 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 $405.

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

Budget Impact & Change

- Salary for Part-time office assistant (20 hours per week) included in 2016 budget.
- In 2015, a vehicle replacement fund were established for the purpose of smoothing large fluctuations for vehicle purchases between and making the annual budget consistent from one year to the next.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

Staffing

Position	Employee FTE			
	2013 Budget	2014 Budget	2015 Budget	2016 Budget
DPW Director	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	1.00	-	-
Engineer Tech II	1.00	1.00	1.00	-
Staff Engineer	-	-	-	1.00
DPW Superintendent/Forester	1.00	1.00	1.00	1.00
Assistant DPW Superintendent	-	1.00	-	-
Garage Supervisor/Mechanic	1.00	1.00	1.00	1.00
Crew Chief	2.00	-	-	-
Foreman	-	-	1.00	1.00
General Repairman	3.00	-	-	-
Services Technician	-	2.00	2.00	2.00
Service Worker	7.00	9.00	9.00	9.00
Water Department Tech	1.00	1.00	1.00	1.00
Driver/Collector	5	5	5	5
Meter Reader	1.00	0.50	0.17	0.17
Seasonals	2.00	2.00	0.81	0.81
Engineering Intern	0.5	-	-	-
Administrative Assistant	-	-	0.50	0.50
Total	26.50	25.50	22.48	22.48

*See cost distribution to Utility Funds in Appendix.

General Fund Expenditures
Public Works/Engineering Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW/Engineering Salaries & Benefits							
64000-100	Salaries & Wages	$ 171,125	$ 118,251	$ 97,719	$ 55,774	$ 80,000	$ 86,050	-11.94%
64000-102	Clerical Wages	-	-	3,900	-	-	3,900	0.00%
64000-120	General DPW Labor	579,329	520,767	507,809	424,289	515,000	510,247	0.48%
64000-121	Solid Waste Collection - Labor	200,567	191,156	198,911	122,940	190,350	191,396	-3.78%
64000-122	Recycling Collection - Labor	54,709	45,875	59,180	33,670	52,140	57,264	-3.24%
64000-150	FICA	70,714	73,256	66,351	47,435	64,068	66,004	-0.52%
64000-160	Health Insurance Premium	220,040	238,210	218,643	163,171	244,757	260,855	19.31%
64000-161	Health Insurance Deductible	15,255	14,521	15,075	14,319	20,000	15,075	0.00%
64000-163	Retiree Health Insurance Premium	8,352	8,302	9,631	5,993	8,988	10,242	6.34%
64000-170	Retirement Contribution	64,021	68,570	56,406	42,439	56,949	54,483	-3.41%
64000-180	Group Life Insurance Premium	1,500	2,717	2,327	1,772	2,300	2,231	-4.13%
64000-181	Disability Insurance Premium	-	-	1,926	-	-	1,794	-6.85%
64000-185	Safety & Uniform Allowance	15,430	8,008	7,067	1,994	7,000	7,067	0.00%
Total DPW/Engineering Fringe Benefits		1,401,042	1,289,633	1,244,945	913,796	1,241,552	1,266,608	1.74%
	Solid Waste							
64400-502	Supplies & Carts	18,290	14,000	15,500	15,467	15,500	17,500	12.90%
64400-500	Solid Waste Disposal	203,744	204,329	210,000	126,943	210,000	210,000	0.00%
Total Solid Waste		222,034	218,329	225,500	142,410	225,500	227,500	0.89%

Significant Variances Explanation:

(1)

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	DPW/Engineering Administration								
64200-186	Licensing & Testing	$ 1,941	$ 3,837	$ 5,000	$ 1,868	$ 4,000	$ 4,000	-20.00%	
64200-187	Safety Gear & Protective Clothing	-	7,729	7,000	3,280	7,000	7,000	0.00%	
64200-190	Travel/Training/Meetings (55% General Fund)	3,360	4,346	4,400	1,026	3,000	3,575	-18.75%	
64200-191	Membership Dues	622	189	950	480	950	950	0.00%	
64200-245	GIS Annual Cost (25% General Fund)	4,065	2,341	3,000	1,887	3,000	6,000	100.00%	
64200-246	Software Maintenance	-	1,644	2,500	993	1,000	1,500	-40.00%	
64200-248	Weather Monitoring System (25% Gener	-	2,188	600	99	500	600	0.00%	
64200-251	Telephone/Internet (70% General Fund)	6,374	15,716	14,000	8,486	14,000	14,000	0.00%	
64200-300	Office Supplies (70% General Fund)	63	620	1,750	263	750	700	-60.00%	
64200-301	Printing/Publishing/Advertising	1,499	488	1,000	63	100	500	-50.00%	
Total DPW/Engineering Administration		17,924	39,098	40,200	18,445	34,300	38,825	-3.42%	
	Stormwater								
64300-110	Stormwater Salaries	-	-	-	-			-	
64300-260	Equipment Maintenance	-	-	-	-			-	
64300-640	Stormwater Maintenance Materials	-	-	-	-			-	
64300-645	Catch Basin Replacement/Maint.	-	-	-	-			-	
64300-649	Inlet Basic Collection Disposal	-	-	-	-			-	
64300-960	Stormwater Abatement	-	-	-	-			-	
	General Fund portion of Stormwater cost	-	-	126,350	58,285	94,036	277,437	119.58%	(1)
Total Stormwater		-	-	126,350	58,285	94,036	277,437	119.58%	

Significant Variances Explanation:

(1) The amount of contribution from the general fund to the stormwater utility fund will fluctuate from year to year. The budget amount in the general fund is the amount required to balance the stormwater utility budget.

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	DPW/Engineering General Operations							
64500-201	Engineer Services (25% General Fund)	$ -	$ 325	$ 25,000	$ 17,707	$ 30,000	$ 15,000	-40.00%
64500-202	Traffic Engineer	-	-	-	9,162	10,000	15,000	100.00%
64500-230	Tree Removal - Contracted Services	50,663	56,305	53,000	10,705	53,000	53,000	0.00%
64500-231	Tree Trimming - Contracted Services	44,901	46,833	46,000	34,801	46,000	46,000	0.00%
64500-232	Pavement Marking - Contracted Services	19,168	16,914	22,000	-	22,000	22,000	0.00%
64500-252	Fuel & Oil (55% General Fund)	98,204	95,350	55,000	35,475	60,000	60,500	10.00%
64500-254	Locating Costs (25% General Fund)	1,455	-	1,000	623	1,000	1,000	0.00%
64500-260	DPW Building Lease	212,046	151,626	-	-	-	-	0.00%
64500-310	Computer/Equipment Maintenance	28,068	11,394	15,000	101	15,000	15,000	0.00%
64500-485	Vehicle Replacement Fund	-	-	334,904	25,896	25,896	285,000	-14.90%
64500-510	Street Light Maintenance	22,469	8,578	25,000	14,551	25,000	25,000	0.00%
64500-513	Traffic Signal Supplies	4,786	2,723	11,000	1,995	7,500	8,000	-27.27%
64500-514	Pedestrian & Traffic Signs & Improvemen	13,098	26,638	20,000	3,962	20,000	20,000	0.00%
64500-515	Snow Removal/Deicing	71,053	63,546	71,000	54,102	71,000	71,000	0.00%
64500-520	Street/Pavement Maintenance	241,474	250,000	25,000	-	25,000	25,000	0.00%
64500-522	Street Maintenance Supplies	10,467	14,113	15,000	9,041	15,000	15,000	0.00%
64500-535	Landscaping & Turf Management	42,793	59,982	40,000	15,872	40,000	45,000	12.50%
64500-541	Replacement Trees	21,897	23,000	23,000	21,493	23,000	23,000	0.00%
64500-542	EAB Management	-	-	250,000	223,447	250,000	225,000	-10.00%
64500-550	Vehicle Maintenance (55% General Fund)	108,021	105,203	63,250	35,335	63,250	63,250	0.00%
64500-551	Garage Tools	509	1,194	1,200	1,233	1,233	1,200	0.00%
	Total DPW/Engineering General Operations	991,072	933,724	1,096,354	515,501	803,879	1,033,950	-5.69%
	Total DPW/Engineering Department Expenditures	2,632,072	2,480,784	2,733,349	1,648,437	2,399,267	2,844,320	4.06%

01-64200 DPW/Engineering Administration

190 - Travel/Training/Meetings	
Professional certification/seminars (55% General Fund)	1,575
Land and road maintenance seminars	750
Forestry conferences/seminars	750
Mileage/travel	500
Total	3,575

191 - Membership Dues	
Professional Licensing/Operator Certifications	300
WI Society of Land Surveyors, American Public Work Assoc.	300
WAA, ISA, SMA (Arborists Associations)	350
Total	950

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

186 - Licensing & Testing	
CDL annual updates	1,000
Random substance abuse testing	3,000
Total	4,000

301 - Advertising/Printing	
Requests for proposals/BID openings	300
Construction related drawing duplicates	200
Total	500

01-64400 Solid Waste

502 - Supplies & Carts	
Recycling carts	10,000
Recycling replacement totes, special event carts, & supplies	7,500
Total	17,500

500 - Solid Waste Disposal - Transfer Center	
Transfer Center - yard & solid waste disposal	180,000
Street/solid waste disposal, landfill charges	30,000
Total	210,000

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)	200
Total	1,000
535 - Landscaping	
Mulch & playground chips	14,000
Flowers and perennials	8,000
Soil/compost, seed, shrubs, misc.	8,000
Natural turf program - School House Park	5,000
Natural turf program - School House Park	10,000
Total	45,000

541 - Replacement Trees	
Non-EAB replacement program trees, balled and burlapped	23,000
Total	23,000
230 - Tree Removal - Contracted Services	
Non-EAB related tree maintenance and removal	53,000
Total	53,000
232 - Pavement Marking - Contracted Services	
Crosswalks, edge lines, stop bars, etc.	22,000
Total	22,000
231 - Tree Trimming - Contracted Services	
Trimming of very large trees and trees 40+ feet	46,000
Total	46,000

GENERAL FUND: BUILDING SERVICES

Department Description

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

Services

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

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 3 covered by Family 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.

Staffing

Position	Employee FTE 2013 Budget	2014 Budget	2015 Budget	2016 Budget
Director	-	-	-	1.00
Building Inspector	2.00	2.00	2.00	1.00
Clerical Assistant	0.50	0.50	1.00	1.00
Office Assistant	0.45	0.45	-	-
Total	2.95	2.95	3.00	3.00

Position	Employee FTE 2013 Budget	2014 Budget	2015 Budget	2016 Budget
Director	-	-	-	100%
Building Inspector	94%	100%	75%	-
Water Utility	2%	-	-	-
Sewer Utility	2%	-	-	-
Stormwater Utility	2%	-	-	-
Building Inspector	94%	100%	100%	100%
Water Utility	2%	-	-	-
Sewer Utility	2%	-	-	-
Stormwater Utility	2%	-	-	-
Clerical Assistant	100%	100%	100%	100%
Office Assistant	90%	70%	-	-
Water Utility	5%	10%	-	-
Sewer Utility	5%	10%	-	-
Stormwater Utility	-	10%	-	-

General Fund Expenditures
Building Services Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Inspection								
65000-100	Salary & Wages	$ 138,849	$ 158,920	$ 159,007	$ 84,619	$ 119,875	$ 160,013	0.63%	
65000-150	FICA Tax	7,898	11,837	13,560	6,298	9,170	12,241	-9.73%	
65000-160	Health Insurance Premium	24,583	40,446	49,299	23,177	39,539	58,770	19.21%	
65000-161	Health Insurance Deductible	-	2,927	3,300	1,947	3,300	3,300	0.00%	
65000-170	Retirement Contribution	6,731	10,967	12,053	5,683	8,152	10,561	-12.38%	
65000-180	Group Life Insurance Premium	126	285	420	236	472	420	0.00%	
65000-181	Group Disability Insurance Premium	-	-	384	-	-	384	0.00%	
65000-190	Travel/Training/Meetings	873	1,797	1,800	-	1,500	1,800	0.00%	
65000-196	Cell Phones	1,400	1,760	2,200	1,000	1,600	1,700	-22.73%	
65000-201	Contracted Services	16,350	34,683	50,000	24,317	50,000	15,000	-70.00%	(1)
65000-252	Gas & Fuel	-	-	2,750	94	2,750	2,750	0.00%	
65000-253	Weights & Measures	1,600	1,600	1,600	1,600	1,600	1,600	0.00%	
65000-301	Printing/Publishing/Advertising	-	133	400	349	400	500	25.00%	
65000-551	Tools & Supplies	-	-	-	312	298	1,000	100.00%	(2)
Total Inspection		198,410	265,355	296,773	149,632	238,656	270,039	-9.01%	

Significant Variances Explanation:

(1) With the completion of Beaumont place, it is anticipated that there will be a significant decrease in contracted inspection services required

(2) Various tools and supplies needed for home inspections not separated in previous budgets

01-65000 Inspection Department

201 - Contracted Salary	
Commercial Electric ($50/hour per inspection)	7,000
Building (680 hours of contracted service @ $50/hour)	7,000
Plumbing (120 hours of contracted service @ $50/hour)	1,000
Total	15,000
190 - Travel/Training/Meetings	
Building/Plumbing/Soil Erosion Annual Certifications	350
Uniform Dwelling Code/Electrical/HVAC Certifications	350
Seminar mileage and travel costs	1,100
Total	1,800
196 - Telephone	
Aircards - two laptops	500
Annual usage - two cellphones	1,200
Total	1,700

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;

2016 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 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	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Health Department							
63000-100	Salary & Wages	$ 72,901	$ 93,409	$ 96,998	$ 57,670	$ 96,000	$ 98,146	1.18%
63000-150	FICA	5,577	7,095	7,420	4,375	7,344	7,508	1.19%
63000-160	Health Insurance Premium	8,288	6,677	7,269	4,823	7,234	8,690	19.55%
63000-161	Health Insurance Deductible	500	537	600	324	600	600	0.00%
63000-170	Retirement Contribution	3,308	3,296	2,988	1,933	2,958	2,929	-1.97%
63000-180	Group Life Insurance Premium	314	271	240	174	248	240	0.00%
63000-181	Disability Insurance Premium	100	-	95	-	-	96	1.05%
63000-210	North Shore Health Services Contract	67,610	66,040	67,610	67,610	67,610	67,339	-0.40%
Total Health Department		158,598	177,325	183,220	136,909	181,994	185,548	1.27%

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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 2016 contingency is represents less than 1% of general fund expenditures. Also included are Board-approved transfers to other funds. The 2016 Budget includes partial funding of the Village's Other Post-Employment Benefits (OPEB) Liability, allocated between the general fund and utilities based on the number of employees allocated to each respective fund.

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

Technology & Contracted Services: The Village contract for specialized services when such services cannot be performed by Village staff, mandated by state law, or when contracting is more cost-effective 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

- Budget includes $176,111 transfer to Sewer Utility to balance budget and reduce local sewer rate increase in 2016.

General Fund Expenditures
Miscellaneous Departments

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Contingencies & Transfers							
95000-750	Contingency	$ 2,180	$ 60,726	$ 100,000	$ -	$ 55,000	$ 65,000	-35.00%
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%
95000-805	Disposal Site Clean-ups	14,732	-	85,600	7,026	15,000	-	-100.00%
95000-732	Transfer to Sewer Utility/Other Funds	816,482	-	206,670	-	218,365	176,111	-14.79%
Total Contingencies & Transfers		833,394	60,726	403,270	7,026	299,365	252,111	-37.48%
	Insurance							
97000-270	Liability (55% General Fund)	60,762	56,513	40,713	38,103	38,103	40,299	-1.02%
97000-271	Property (55% General Fund)	9,941	12,999	7,219	21,857	15,000	11,000	52.38%
97000-272	Auto (55% General Fund)	9,581	9,424	7,508	6,886	6,886	7,954	5.94%
97000-273	Workers Comp. (55% General Fund)	131,885	107,649	68,750	37,168	73,697	81,568	18.64%
97000-274	Self Insurance Deductible (55% General Fund)	29,163	27,784	27,500	13,043	15,000	27,500	0.00%
97000-276	Unemployment	2,567	4,848	-	-	-	-	-
Total Insurance		243,899	219,217	151,690	117,057	148,686	168,321	10.96%
	Technology & Contracted Services							
99000-200	Professional/Consulting Fees	459	64,005	5,000	-	10,000	7,500	50.00%
99000-205	Audit Services (68% General Fund)	35,629	36,010	28,254	24,820	25,000	29,240	3.49%
99000-214	MADACC Operating Costs	5,759	11,444	3,972	2,979	3,972	4,000	0.70%
99000-240	IT Support Services	67,565	32,310	35,000	30,029	35,000	36,000	2.86%
99000-246	Hardware/Software Support	47,135	17,137	5,750	5,509	5,500	5,750	0.00%
Total Technology & Contracted Services		156,547	160,906	77,976	63,337	79,472	82,490	5.79%
Total General Fund Expenditures		**$10,714,968**	**$ 9,879,669**	**$10,464,368**	**$ 6,623,742**	**$ 9,868,083**	**$10,502,715**	0.37%

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees	
Miscellaneous Professional Services	7,500
Total	7,500
240 - IT Support Services	
GovOffice Internet Service Contract	5,000
Website Management	-
Annual IT Consultant Service Contract	31,000
Total	36,000
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

2016 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.6% of gross wages. Currently, there are ten employees receiving WRS benefits.

Health Insurance: The Village pays 91% of the monthly premium, the first 50% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,795 with a $2,000 deductible; a single plan is $795 with a $1,000 deductible.

- 1 covered by Family plan
- 3 covered by Single plan
- 2 PT employee who receive partial health benefits
- 1 opt-out of 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			
	2013 Budget	2014 Budget	2015 Budget	2016 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	2.00	1.00	1.00	1.00
Community & Adult Services	0.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarian	0.80	1.00	0.94	0.94
Youth Services Aid	0.50	0.50	0.48	0.48
Circulation Clerk	3.38	5.00	3.36	3.36
Shelver	4.00	4.00	1.24	1.24
Intern	1.00	1.00	0.69	0.69
Total	14.68	16.50	11.71	11.71

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

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Library	$ 603,673	$ 691,916	$ 687,677	$ 687,677	$ 687,677	$ 687,568	-0.02%
Total Property Tax Revenue	603,673	691,916	687,677	687,677	687,677	687,568	-0.02%
Non-Property Tax Revenue:							
Intergovernmental Revenue	26,669	36,944	37,000	37,035	37,035	43,133	16.58%
Fines, Fees, and Penalties	41,384	44,117	43,100	31,427	43,400	43,200	0.23%
Public Charges for Services	17,705	20,255	20,100	11,210	14,600	15,300	-23.88%
Miscellaneous Revenue	24,582	4,311	4,000	1,598	2,500	3,000	-25.00%
Total Non-Property Tax Revenue:	110,340	105,627	104,200	81,270	97,535	104,633	0.42%
Total Revenue	$ 714,013	$ 797,543	$ 791,877	$ 768,947	$ 785,212	$ 792,201	0.04%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Library Salaries & Benefits	$ 469,166	$ 505,140	$ 526,889	$ 341,216	$ 522,668	$ 544,220	3.29%
Library Administration	18,329	94,453	93,375	44,131	88,875	79,150	-15.23%
Library Equipment & Maintenance	45,366	69,611	58,200	34,755	58,200	54,800	-5.84%
Library Programs & Services	22,820	25,345	27,300	20,944	27,977	27,031	-0.99%
Library Collection	99,789	105,538	86,113	66,494	86,113	87,000	1.03%
Total Library Expenditures	$ 655,470	$ 800,087	$ 791,877	$ 507,540	$ 783,833	$ 792,201	0.04%
Beginning Fund Balance	$ -	$ 58,543	$ 55,999		$ 55,999	$ 57,378	
Annual Income / (Loss)	58,543	(2,544)	-		1,379	-	
Applied Budget Surplus	-	-	-		-	(25,000)	
Ending Fund Balance	$ 58,543	$ 55,999	$ 55,999		$ 57,378	$ 32,378	

Fund 13 - Library Special Revenue Fund Revenues
Library Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 603,673	$ 691,916	$ 687,677	$ 687,677	$ 687,677	$ 687,568	-0.02%
Total Taxes		603,673	691,916	687,677	687,677	687,677	687,568	-0.02%
	Intergovernmental Revenue							
43793	MCFLS Reciprocal Borrowing	26,669	36,944	37,000	37,035	37,035	43,133	16.58%
Total Intergovernmental Revenue		26,669	36,944	37,000	37,035	37,035	43,133	16.58%
	Fines, Fees, and Penalties							
45209	Library Fines	38,144	40,264	39,800	28,773	40,000	40,000	0.50%
45210	Library Replacement Cards	702	743	800	590	700	700	-12.50%
45224	Library Recovery - Lost Property	2,538	3,110	2,500	2,064	2,700	2,500	0.00%
Total Fines, Fees, and Penalties		41,384	44,117	43,100	31,427	43,400	43,200	0.23%
	Public Charges for Services							
46710	Library Laptop Rentals	347	256	250	192	250	250	0.00%
46711	Library Circulation Fees	584	848	750	597	750	750	0.00%
46712	Library Room Rental	8,305	10,220	10,000	3,080	4,600	5,000	-50.00%
46713	Library Copier Revenue	4,431	4,901	4,100	4,130	4,500	4,300	4.88%
46714	Library DVD Rentals	4,038	4,030	5,000	3,211	4,500	5,000	0.00%
Total Public Charges for Services		17,705	20,255	20,100	11,210	14,600	15,300	-23.88%
	Miscellaneous Revenue							
48501	Library Donations/Contributions	4,534	4,080	4,000	1,598	2,500	3,000	-25.00%
48502	Friends of WFB Library Contributions	6,249	231	-	-	-	-	-
49200	Transfer from other funds	13,799	-	-	-	-	-	-
Total Miscellaneous Revenue		24,582	4,311	4,000	1,598	2,500	3,000	-25.00%
Total Library Special Revenue Fund Revenue		**$ 714,013**	**$ 797,543**	**$ 791,877**	**$ 768,947**	**$ 785,212**	**$ 792,201**	**0.04%**

Fund 13 - Library Special Revenue Fund Expenditures
Library Department

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Library Salaries & Benefits							
93000-100	Library Salaries & Wages	$ 382,809	$ 403,016	$ 416,001	$ 270,515	$ 413,412	$ 422,935	1.67%
93000-150	FICA	26,900	29,501	31,824	19,764	31,626	32,355	1.67%
93000-160	Health Insurance Premium	36,650	47,111	53,092	34,017	51,026	62,800	18.29%
93000-161	Health Insurance Deductible	3,063	3,987	3,850	2,565	4,686	3,850	0.00%
93000-170	Retirement Contribution	19,241	20,727	20,610	13,743	21,000	20,552	-0.28%
93000-180	Group Life Insurance Premium	503	798	912	612	918	912	0.00%
93000-181	Disability Insurance Premium	-	-	600	-	-	816	36.00%
Total Library Salaries & Benefits		469,166	505,140	526,889	341,216	522,668	544,220	3.29%
	Library Administration							
93200-190	Travel/Training/Meetings	$ 6,263	$ 5,437	$ 5,075	$ 1,558	$ 5,075	$ 5,000	-1.48%
93200-191	Membership Dues	1,328	1,032	1,200	907	1,200	1,200	0.00%
93200-194	Personnel related expenses	1,630	941	1,050	911	1,050	900	-14.29%
93200-250	Utilities	-	61,091	46,500	25,493	45,000	41,000	-11.83%
93200-251	Telephone/Internet	-	6,380	7,200	3,364	7,200	7,200	0.00%
93200-300	Office Supplies	8,776	6,348	6,000	4,788	6,000	5,000	-16.67%
93200-301	Advertising/Printing	332	1,086	700	578	700	700	0.00%
93200-302	Postage	-	142	250	98	200	150	-40.00%
93200-360	Building Maintenance	NA	NA	17,400	4,246	17,400	10,000	-42.53%
93200-750	Contingency	-	11,415	8,000	1,645	4,000	8,000	0.00%
93200-751	Misc	-	311	-	274	500	-	-
93200-760	Sales tax	-	270	-	269	550	-	-
Total Library Administration		18,329	94,453	93,375	44,131	88,875	79,150	-15.23%

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Library Equipment & Maintenance							
93300-201	Contracted Service	25,856	10,439	-	-	-	-	-
93300-240	Technology - Operating	-	-	10,000	3,753	10,000	10,000	0.00%
93300-246	Technology - Capital	-	-	10,000	7,980	10,000	10,000	0.00%
93300-240	Software Support	5,499	2,495	-	-	-	-	-
93300-246	Hardware/Software	-	13,998	-	-	-	-	-
93300-304	Technology Supplies	3,580	3,104	-	-	-	-	-
93300-310	Computer/Equipment Maintenance	3,393	3,340	-	-	-	-	-
93300-311	Copier Maintenance	4,552	5,204	4,700	1,371	4,700	2,900	-38.30%
93300-312	Material Processing/Repair	2,486	3,709	5,000	3,488	5,000	4,900	-2.00%
93300-350	Custodial Services	-	27,072	24,500	15,764	24,500	24,000	-2.04%
93300-351	Housekeeping supplies	-	250	4,000	2,399	4,000	3,000	-25.00%
Total Library Equipment & Maintenance		45,366	69,611	58,200	34,755	58,200	54,800	-5.84%
	Library Programs & Services							
93300-400	MCFLS Supplies	2,590	3,646	1,800	1,157	3,000	3,000	66.67%
93400-401	MCFLS Membership	18,516	17,709	17,100	16,577	16,577	15,931	-6.84%
93400-402	Programs - Adult	685	1,499	3,000	1,384	3,000	2,900	-3.33%
93400-403	Programs - Children	1,029	2,491	3,000	1,038	3,000	2,900	-3.33%
93400-415	Programs - Young Adults	NA	NA	2,400	788	2,400	2,300	-4.17%
Total Library Programs & Services		22,820	25,345	27,300	20,944	27,977	27,031	-0.99%
	Library Collection							
93500-410	Library Collection Materials	99,789	105,538	86,113	66,494	86,113	87,000	1.03%
Total Library Collection		99,789	105,538	86,113	66,494	86,113	87,000	1.03%
Total Library Operations		**$ 655,470**	**$ 800,087**	**$ 791,877**	**$ 507,540**	**$ 783,833**	**$ 792,201**	0.04%
Library Capital								
	RFID (Radio Frequency) System	-	-	-	-	-	25,000	100.00%
Total Library Capital		-	-	-	-	-	25,000	
Total Library Budget		**$ 655,470**	**$ 800,087**	**$ 791,877**	**$ 507,540**	**$ 783,833**	**$ 817,201**	

DEBT SERVICE FUND

Department Description

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

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

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village cannot exceed 5% of the equalized value of taxable property within the Village. The equalized value as of January 1, 2015 is $2,089,016,800 and the debt limit is $104,450,840. As of December 31, 2015 the total general obligation principal outstanding is $47,850,213 (includes general fund and utility funds general obligation debt).

Budget Impact/Changes

DEBT SERVICE FUND

Below is a schedule of levy related principal and interest (excludes utility, special assessment, TID debt) due as of 12/31/15:

Year	Total	Principal	Interest
2016	2,293,296	1,597,000	696,296
2017	2,453,208	1,825,686	627,522
2018	2,460,837	1,882,507	578,330
2019	2,303,580	1,774,422	529,158
2020	2,323,726	1,844,894	478,832
2021	2,322,352	1,897,742	424,610
2022	1,956,509	1,582,704	373,805
2023	1,659,971	1,330,372	329,599
2024	1,670,514	1,384,361	286,153
2025	1,405,047	1,160,655	244,392
2026	1,329,972	1,123,298	206,674
2027	1,132,084	959,814	172,270
2028	981,953	840,274	141,679
2029	977,731	865,599	112,132
2030	881,895	798,202	83,693
2031	650,220	590,432	59,788
2032	478,013	435,925	42,088
2033	485,644	458,880	26,764
2034	235,969	225,000	10,969
2035	228,656	225,000	3,656
Totals	$ 28,231,177	$ 22,802,767	$ 5,428,410

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	$ 1,655,996	$ 1,619,185	$ 1,860,975	1,860,975	1,860,975	2,039,358	9.59%
Total Property Tax Revenue	1,655,996	1,619,185	1,860,975	1,860,975	1,860,975	2,039,358	9.59%
Non-Property Tax Revenue:							
Intergovernmental Revenue	391,116	349,173	348,422	320,661	348,422	347,572	-0.24%
Other Financing Sources	820,320	736,896	629,723	220,406	733,295	600,318	-4.67%
Total Non-Property Tax Revenue	1,211,436	1,086,069	978,145	541,067	1,081,717	947,890	-3.09%
Total Revenue	$ 2,867,432	$ 2,705,254	$ 2,839,120	$ 2,402,042	$ 2,942,692	$ 2,987,248	5.22%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Debt Service	$ 2,637,947	$ 2,738,377	$ 2,839,120	$ 2,694,485	$ 2,888,748	$ 2,987,248	5.22%
Total Debt Service Expenditures	$ 2,637,947	$ 2,738,377	$ 2,839,120	$ 2,694,485	$ 2,888,748	$ 2,987,248	5.22%
Beginning Fund Balance	$ 63,719	$ 293,204	$ 260,081		$ 260,081	$ 314,025	
Annual Income / (Loss)	229,485	(33,123)	-		53,944	-	
Non-cash related adjustments	-	-	-		-	-	
Ending Fund Balance	$ 293,204	$ 260,081	$ 260,081		$ 314,025	$ 314,025	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 1,655,996	$ 1,619,185	$ 1,860,975	$ 1,860,975	$ 1,860,975	$ 2,039,358	9.59%
Total Taxes		1,655,996	1,619,185	1,860,975	1,860,975	1,860,975	2,039,358	9.59%
	Intergovernmental Revenue							
47501	NSFD Revenue - Debt Payment	391,116	349,173	348,422	320,661	348,422	347,572	-0.24%
Total Intergovernmental Revenue		391,116	349,173	348,422	320,661	348,422	347,572	-0.24%
	Other Financing Sources							
49200	Transfer from Special Assessment Fund	233,448	293,734	139,851	-	139,851	143,852	2.86%
49201	Transfer from TIF #1 Fund	449,292	317,443	320,850	-	320,850	317,754	-0.96%
49201	Transfer from TIF #2 Fund	24,934	52,188	52,188	-	52,188	111,586	113.82%
49501	BAB Interest Credit	49,591	73,531	71,622	69,644	69,644	7,126	-90.05%
49502	Debt Premium	63,055	-	45,212	150,762	150,762	20,000	-55.76%
Total Other Financing Sources		820,320	736,896	629,723	220,406	733,295	600,318	-4.67%
Total Debt Service Fund Revenue		**$ 2,867,432**	**$ 2,705,254**	**$ 2,839,120**	**$ 2,402,042**	**$ 2,942,692**	**$ 2,987,248**	5.22%

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Debt Service							
96000-705	MADACC Principal & Interest	$ 7,871	$ -	$ 5,000	$ 3,590	$ 3,590	$ 4,000	-20.00%
96000-706	NSFD Principal & Interest - WFB %	90,432	91,080	90,792	68,094	90,792	90,588	-0.22%
96000-707	NSFD Principal & Interest - Reimb.	349,823	349,173	348,422	320,661	348,422	347,572	-0.24%
96000-700	Principal & Advances Paid	1,447,492	1,556,706	1,523,134	1,505,439	1,523,134	1,692,670	11.13%
96000-701	Interest Expense	729,621	733,354	846,772	721,289	846,772	826,247	-2.42%
96000-710	Fiscal Agent Fee	4,819	8,064	5,000	3,730	4,356	6,171	23.42%
96000-715	Bond Issue Costs	134	-	15,000	40,456	40,456	15,000	0.00%
96000-716	Bond Discount Costs	7,755	-	5,000	31,226	31,226	5,000	0.00%
Total Debt Service Fund Expenditures		**$ 2,637,947**	**$ 2,738,377**	**$ 2,839,120**	**$ 2,694,485**	**$ 2,888,748**	**$ 2,987,248**	5.22%

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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 2015, the North Shore Fire Department Board of Directors approved a multi-year capital equipment purchase plan beginning in 2016. Whitefish Bay's 2016 contribution is $76,896.

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	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Equipment	$ 618,670	$ 794,450	$ 339,628	$ 339,628	$ 339,628	$ 294,219	-13.37%
Total Property Tax Revenue	618,670	794,450	339,628	339,628	339,628	294,219	-13.37%
Non-Property Tax Revenue:							
Intergovernmental Revenue	7,000	-	-	-	-	-	-
Other Financing Sources	265,129	-	-	-	-	-	-
Total Non-Property Tax Revenue:	272,129	-	-	-	-	-	-
Total Revenue	$ 890,799	$ 794,450	$ 339,628	$ 339,628	$ 339,628	$ 294,219	-13.37%

Summary of Expenditures

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Village Hall Capital	$ 292,104	$ 137,305	$ 108,000	$ 28,174	$ 36,000	$ 107,000	-0.93%
Parks & Recreation Capital	-	-	66,000	-	66,000	60,000	-9.09%
Police & Public Safety Capital	360,971	106,296	155,628	124,325	148,644	127,219	-18.25%
DPW Capital	174,757	128,627	10,000	-	-	-	-100.00%
Other Capital	-	-	-	-	-	-	0.00%
Other Uses	-	53,300	-	5,358	5,358	-	
Total Capital Equipment Expenditures	$ 827,832	$ 425,528	$ 339,628	$ 157,857	$ 256,002	$ 294,219	-13.37%
Beginning Fund Balance	$ 261,784	$ 324,751	$ 693,673		$ 693,673	$ 777,299	
Annual Income / (Loss)	62,967	368,922	-		83,626	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	$ 324,751	$ 693,673	$ 693,673		$ 777,299	$ 777,299	

Fund 44 - Capital Fund Revenues
Capital Fund

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 618,670	$ 794,450	$ 339,628	$ 339,628	$ 339,628	$ 294,219	-13.37%
Total Taxes		618,670	794,450	339,628	339,628	339,628	294,219	-13.37%
	Intergovernmental Revenue							
43524	Capital related grants	7,000	-	-	-	-	-	-
Total Intergovernmental Revenue		7,000	-	-	-	-	-	-
	Other Financing Sources:							
49200	Transfer from other funds	265,129	-	-	-	-	-	-
49601	Applied surplus	-	-	-	-	-	-	-
Total Other Financing Sources		265,129	-	-	-	-	-	-
Total Capital Fund Revenue		**$ 890,799**	**$ 794,450**	**$ 339,628**	**$ 339,628**	**$ 339,628**	**$ 294,219**	**-13.37%**

Fund 44 - Capital Fund Expenditures
Capital Fund

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Capital Fund Expenditures							
98000-380	Village Hall Capital Additions & Equipment	$ 292,104	$ 137,305	$ 108,000	$ 28,174	$ 36,000	$ 107,000	-0.93%
98000-380	Park & Recreation Capital Additions & Equipment	-	-	66,000	-	66,000	60,000	-9.09%
98000-380	Police Capital Additions & Equipment	259,650	2,411	36,746	20,974	38,746	15,615	-57.51%
98000-211	NSFD capital contribution - annual	96,461	25,676	26,187	19,640	26,187	26,364	0.68%
98000-211	NSFD capital contribution - equipment	-	72,450	76,763	76,763	76,763	76,896	0.17%
98000-212	BACC capital contribution - annual	4,860	5,759	15,932	6,948	6,948	8,344	-47.63%
98000-380	DPW Capital & Equipment	174,757	128,627	10,000	-	-	-	-100.00%
98000-805	Good Hope Road Disposal Site	-	53,300	-	5,358	5,358	-	0.00%
Total Capital Fund Expenditures		**$ 827,832**	**$ 425,528**	**$ 339,628**	**$ 157,857**	**$ 256,002**	**$ 294,219**	-13.37%

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY16 Budget
Village Hall	
Furniture Replacement	$ 15,000
Website Redesign	30,000
Codification of Village Code	37,000
Computer & Equipment Replacement	25,000
Total Village Hall Capital Additions & Equipment	$ 107,000
Parks & Recreation	
Counsell Park Turnaround	$ 40,000
Klode Park Improvements	10,000
Tennis Court Improvements - Cahill Park	10,000
Total Parks & Recreation Capital Additions & Equipment	$ 60,000
Police & Public Safety	
Traffic Speed Signs	$ 3,500
Police Records Management Software	12,115
Total Police Capital Additions & Equipment	$ 15,615

Multi Year Budget - Capital & Vehicle Replacement Requests

Description	Fund	Total Cost	FY15 Budget	FY16 Budget	FY17 Budget
Village Hall					
Furniture Replacement	Capital	$ 40,000	$ 10,000	$ 15,000	$ 15,000
Website Redesign	Capital	30,000	-	30,000	-
Codification of Village Code	Capital	74,000	37,000	37,000	-
Village Hall Lobby Signage & Counters	Capital	5,000	5,000	-	-
Village Hall HVAC & Structural Evaluation	Capital	30,000	30,000	-	-
Computer & Equipment Replacement	Capital	65,700	15,700	25,000	25,000
Total Village Hall Additions		$ 244,700	$ 97,700	$ 107,000	$ 40,000
Parks & Recreation					
Klode Park Improvements	Capital	$ 40,000	$ -	$ 40,000	$ -
Cahill Park Improvements	Capital	10,000	-	10,000	-
Cahill Park - Tennis Court Improvements	Capital	10,000	-	10,000	-
Total Parks & Recreation Additions		$ 60,000	$ -	$ 60,000	$ -
Police & Public Safety					
Traffic Speed Signs	Capital	$ 3,500	$ -	$ 3,500	$ -
Police Records Management Software	Capital	36,344	10,646	12,115	13,583
Ford Explorers (3)	General	229,500	76,500	76,500	76,500
Total Police Additions		$ 269,344	$ 87,146	$ 92,115	$ 90,083
Public Works					
Hot Patch Trailer	General/Utilities	$ 35,000	$ -	$ 35,000	$ -
Dump Truck & Plow #1	General/Utilities	150,000	75,000	75,000	-
One Ton Pick-up #9	General/Utilities	35,000	-	35,000	-
Dump Truck & Plow with Wing Plow	General/Utilities	170,000	85,000	85,000	-
Hydraulic Scissor Lift	General/Utilities	17,000	17,000	-	-
Trackless Multi-Purpose Machine	General/Utilities	160,000	80,000	80,000	-
Trackless Multi-Purpose Machine & Attach	General/Utilities	25,000	-	25,000	-
Dump Truck & Plow	General/Utilities	85,000	-	85,000	-
GIS System Updgrades	General/Utilities	40,000	15,000	25,000	
Fire Hydrant Sandblasting & Painting	Utilities	45,000	45,000	-	-
Vehicle & System Improvements	General/Utilities	177,904	177,904	-	-
Total Public Works Additions		$ 939,904	$ 494,904	$ 445,000	$ -

2016

CAPITAL REQUESTS

CAPITAL REQUEST: FURNITURE & COMPUTER REPLACEMENT

Department: Village Hall/Facilities Management

Cost: $40,000

Request Description:

Establishes a reserve to replace and update furniture, computers and other equipment throughout Village Hall, including the Police Department and DPW Department. Amount includes $15,000 for furniture replacement, $10,000 for police computers, $3,000 for replacement of server backup, and $12,000 for Village Hall computers and equipment.

CAPITAL REQUEST: CODIFICATION OF VILLAGE CODE

Department: Village Hall

Cost: $37,000

Request Description:

The Village of Whitefish Bay's Municipal Code has never been officially codified. Codification involves collecting and organizing all adopted ordinances into a unified, numbered and stylized document that is easy-to-read and easy-to-access. The codification process will also include a legal review for inconsistencies, duplications, proper grammar and conflicts in the code. The new code would then be published in both electronic and print format. The electronic version will available on the Village's website in a searchable format, which will enable efficient access to the Village's ordinances. This request is the 2nd year of a two-year multi-year capital item request.

CAPITAL REQUEST: WEBSITE REDESIGN

Department: Village Hall

Cost: $30,000

Request Description:

The budget includes $30,000 for a website redesign of the Village's website. The current website is antiquated. Proposed redesign will result in a modern, user-friendly site with better capabilities for citizen interaction. CivicPlus is the largest provider of municipal websites and has redesigned the sites of many other North Shore communities.

CAPITAL REQUEST: CAHILL PARK TENNIS COURT

Department: Parks & Recreation

Cost: $10,000

Request Description:

The budget includes $10,000 to replace the light poles and enhance the lighting on the tennis courts at Cahill Park.

CAPITAL REQUEST: KLODE PARK IMPROVEMENTS

Department: Parks and Recreation

Cost: $10,000

Request Description:

The budget includes $10,000 to review the current park layout and development of a revised park layout plan.

CAPITAL REQUEST: COUNSELL PARK TURNAROUND

Department: Parks and Recreation

Cost: $40,000

Request Description:

The budget includes $40,000 for construction of a new vehicular drop off and turnaround to improve safety.

CAPITAL REQUEST: POLICE RECORDS MANAGEMENT SYSTEM

Department: Police

Cost: $12,115

Request Description:

Annual capital contribution to ensure adequate funds for Pro-Phoenix hardware needs. The contribution will increase from this amount to $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: TRAFFIC SPEED SIGNS

Department: Police

Cost: $3,500

Request Description:

The budget includes $3,500 for an additional portable speed sign to be used to increase pedestrian safety.

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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 2016 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 and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.

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

- 2016 expected projects and project amounts include utility work on the following:

    - Elkhart Avenue $170,000
    - Sheffield Avenue $ 5,000
    - Berkeley Blvd $ 70,000

Utility Staffing Allocation

Position	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Village Manager	10%	10%	10%	10%
Manager's Assistant	5%	10%	-	-
Finance Director/Clerk	20%	15%	15%	15%
Assistant Finance Director/Treasurer	40%	30%	25%	25%
Assistant Clerk	5%	5%	5%	5%
Office Assistant	5%	10%	20%	20%
Accounting Assistant	10%	-	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	25%	-	-
Engineer Technician II	10%	10%	10%	-
Staff Engineer	-	-	-	10%
Engineer Intern	10%	-	-	-
DPW Superintendent/Forester	10%	10%	10%	10%
Assistant DPW Superintendent	-	25%	-	-
Garage Supervisor/Mechanic	10%	10%	10%	10%
Services Technician (1 FT)	-	10%	10%	10%
Services Technician (1 FT)	-	15%	25%	25%
Crew Chief (2 FT)	20%	-	-	-
General Repairman (3 FT)	10%	-	-	-
Service Worker (2 FT)	10%	20%	5%	5%
Service Worker (6 FT)	10%	10%	10%	10%
Water Department Technician	40%	40%	40%	40%
Meter Reader (1 PT)	50%	50%	50%	50%
Building Inspector (2 FT)	2%	-	-	-
Administrative Assistant	-	-	25%	25%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Water Utility Revenue	$ 2,413,992	$ 2,255,393	$ 2,345,581	$ 1,353,824	$ 2,287,770	$ 2,332,034	-0.58%
Total Water Operating Revenue	2,413,992	2,255,393	2,345,581	1,353,824	2,287,770	2,332,034	-0.58%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 211,513	$ 245,532	$ 265,211	$ 132,503	$ 206,618	$ 274,197	3.39%
Administrative & General Expenses	759,987	750,091	837,880	314,193	855,295	818,969	-2.26%
Maintenance Expenses	95,583	129,659	114,500	22,598	90,000	100,000	-12.66%
Debt Service	877,670	917,044	936,945	805,240	881,808	950,439	1.44%
Total Water Operating Expenses	1,944,753	2,042,326	2,154,536	1,274,534	2,033,721	2,143,605	-0.51%
Increase/(Decrease) in Equity	469,239	213,067	191,045	79,290	254,049	188,429	
Beginning Net Assets	$ 4,866,594	$ 5,415,274	$ 5,740,351		$ 5,740,351	$ 6,164,285	
Adjustments to "accrual" basis:							
Depreciation Expense	(442,344)	(461,450)	(423,199)	-	(444,359)	(466,577)	
Principal/Amortization Expense	521,785	573,460	614,244	-	614,244	664,573	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	**$ 5,415,274**	**$ 5,740,351**	**$ 6,122,441**		**$ 6,164,285**	**$ 6,550,710**	

Fund 32 - Water Utility Fund
Revenue Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Water Utility Revenue							
46800	Water Sales - Residential	$ 1,210,306	$ 1,182,756	$ 1,278,737	$ 758,374	$ 1,199,005	$ 1,244,979	-2.64%
46801	Water Sales - Commercial	192,472	187,667	199,626	121,032	194,924	195,874	-1.88%
46802	Water Sales - Public Authority	20,504	24,948	22,797	21,257	34,959	28,605	25.48%
46803	Public Fire Protection	486,787	486,653	491,340	324,592	491,421	491,421	0.02%
46805	Sales for resale/wholesale water	4,180	7,064	7,550	5,365	7,500	7,800	3.31%
46808	Transfer In - Sewer Utility shared costs	98,031	100,675	98,031	-	100,675	100,675	2.70%
46810	Penalties & Late Charges	21,142	20,752	17,000	9,380	19,203	19,609	15.35%
48110	Investment income	1,694	1,229	1,500	1,120	1,500	1,500	0.00%
48205	Rent - Cellular companies	338,856	201,738	196,000	112,624	203,545	206,533	5.37%
48901	Miscellaneous revenue	35,773	35,038	33,000	80	35,038	35,038	6.18%
49502	Debt Premium	4,247	6,873	-	-	-	-	-
Total Water Utility Revenue		2,413,992	2,255,393	2,345,581	1,353,824	2,287,770	2,332,034	-0.58%

Fund 32 - Water Utility Fund
Expense Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits							
99601-100	Administrative & General Salaries	$ 79,677	$ 71,176	$ 66,909	$ 26,130	$ 51,534	$ 69,239	3.48%
99601-120	DPW Labor	36,816	98,320	82,406	57,585	75,318	79,329	-3.73%
99601-130	Meter Install Wages	12,034	8,948	26,266	6,394	12,000	27,884	6.16%
99601-150	FICA	11,465	11,535	14,535	7,409	11,698	14,629	0.65%
99601-151	Employee Benefits	43,216	39,853	60,737	26,020	42,000	68,730	13.16%
99601-131	Meter Reader Wages	-	1,469	1,928	1,071	2,000	1,948	1.04%
99601-132	Customer Service/Records Wages	28,305	14,231	12,430	7,894	12,068	12,438	0.06%
Total Wages & Employee Benefits		211,513	245,532	265,211	132,503	206,618	274,197	3.39%
	Administrative & General Expenses							
99601-190	Travel/Training/Meetings (15% W.U.)	82	1,196	1,200	788	1,200	975	-18.75%
99601-201	Engineer Services (25% W.U.)	1,180	13,755	25,000	12,630	15,000	15,000	-40.00%
99601-205	Audit Services (15% W.U.)	8,268	4,933	6,233	5,475	6,233	6,450	3.48%
99601-220	Attorney Services	-	5,608	-	16,374	15,000	10,000	100.00%
99601-245	GIS System (25% W.U.)	8,191	2,451	3,000	1,661	3,000	6,000	100.00%
99601-246	Software support (Partial split)	1,866	2,498	3,500	2,654	3,500	3,703	5.80%
99601-248	Weather Monitoring System (25% W.U.)	-	558	600	99	600	600	0.00%
99601-250	Utilities (10% W.U.)	10,182	10,465	20,200	13,209	20,200	20,200	0.00%
99601-251	Telephone/Internet (10% W.U.)	2,105	5,302	4,500	2,701	4,500	4,500	0.00%
99601-252	Fuel & Oil (10% W.U.)	18,805	12,862	10,000	5,680	10,000	11,000	10.00%
99601-254	Locating Costs (25% W.U.)	1,368	994	1,000	623	1,000	1,000	0.00%
99601-260	DPW Building Lease	25,731	12,971	-	-	-	-	0.00%
99601-270	Insurance (10% W.U.)	11,538	11,100	27,581	18,754	27,581	30,603	10.96%
99601-300	Office Supplies (5/10% W.U.)	1,512	584	1,050	-	1,050	850	-19.05%
99601-301	Printing/Publishing/Advertising	5,251	4,010	5,100	2,215	5,000	5,000	-1.96%
99601-302	Postage (5% W.U.)	359	753	800	365	800	700	-12.50%
99601-360	Building Maintenance (5% W.U.)	671	4,955	5,745	1,457	5,000	5,745	0.00%
99601-550	Vehicle Maintenance (10% W.U.)	12,476	11,980	11,500	8,002	11,500	11,500	0.00%
99601-600	Purchased Water from NSWC	383,722	364,490	434,977	221,506	443,012	400,043	-8.03%
99601-601	PSC Annual Assessment	2,381	2,607	1,500	-	2,600	2,600	73.33%
99601-602	Tax Equivalent	263,975	276,019	271,894	-	276,019	280,000	2.98%
99601-751	Post employment benefits (10% W.U)	-	-	2,000	-	2,000	2,000	0.00%
99601-775	Miscellaneous General Expenses	324	-	500	-	500	500	0.00%
Total Administrative & General Expenses		759,987	750,091	837,880	314,193	855,295	818,969	-2.26%

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses							
99602-625	Maintenance of Structures/Facilities	$ 54	$ 2,115	$ 5,000	$ -	$ 5,000	$ 5,000	0.00%
99602-626	Maintenance of Distribution Tank	17,340	13,805	5,000	-	5,000	5,000	0.00%
99602-627	Maintenance of Distribution Mains	58,216	89,365	40,000	14,936	40,000	40,000	0.00%
99602-628	Maintenance of Services	8,383	18,112	20,000	2,464	10,000	20,000	0.00%
99602-629	Maintenance of Meters	605	579	15,000	3,998	15,000	15,000	0.00%
99602-630	Maintenance of Hydrants	7,222	4,959	20,000	601	10,000	10,000	-50.00%
99602-631	Miscellaneous Maintenance	3,763	724	9,500	599	5,000	5,000	-47.37%
Total Maintenance Expenses		95,583	129,659	114,500	22,598	90,000	100,000	-12.66%
	Debt Service							
96000-717	Amortization & Fiscal Charges	25,718	8,492	-	9,536	8,500	8,500	100.00%
96000-700	Principal Expense	521,785	573,460	614,245	546,728	614,244	664,573	8.19%
96000-701	Interest Expense	330,167	335,092	322,700	248,976	259,064	277,366	-14.05%
Total Debt Service		877,670	917,044	936,945	805,240	881,808	950,439	1.44%
Total Water Utility Expenses		**$ 1,944,753**	**$ 2,042,326**	**$ 2,154,536**	**$ 1,274,534**	**$ 2,033,721**	**$ 2,143,605**	-0.51%

32-99601 Administrative & General Expenses

246 - Software support	
Accounting/billing software license (15% W.U.)	1,703
Handhelds/utility software	2,000
Total	3,703
251 - Telephone/Internet	
Village Hall (10% W.U.)	2,500
DPW Building (10% W.U.)	2,000
Total	4,500
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% W.U.)	750
Supplies (25% W.U.)	250
Total	1,000

270 - Insurance	
Liability (10% W.U.)	7,327
Property (10% W.U.)	2,000
Auto (10% W.U.)	1,446
Workers Compensation (10% W.U.)	14,830
Self Insurance Deductible (10% W.U.)	5,000
Total	30,603
300 - Office Supplies	
Village Hall allocation (5% W.U.)	750
DPW Building allocation (10% W.U.)	100
Total	850

Fund 32 - Water Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget
Capital Sources:						
Debt proceeds	$ 2,415,000	$ -	$ 785,373	$ -	$ -	$ -
Total	2,415,000	-	785,373	-	-	-
Capital Additions:						
NSWC Capital Contribution	48,384	51,584	-	5,865	12,000	-
Lake Drive Watermain	1,215,025	180,190	-	-	-	-
Water Infrastructure	164,945	-	-	-	-	-
Hollywood Avenue	-	228,864	-	-	-	-
Southside Utility (Bartlett, Idlewild, Wooc	1,387	351,785	1,092,364	8,847	500,000	-
Larkin Street	900	-	-	30,061	35,000	-
Water Tower	406,416	-	-	-	-	-
Accounting/utility software (25% W.U.)	19,196	-	-	-	-	-
Elkhart Utiltiy & Street Reconstruction	-	-	-	-	-	170,000
Sheffield Utility & Street Reconstruction	-	-	-	-	-	5,000
Berkeley Utility & Street Reconstruction	-	-	-	-	-	70,000
Vehicle Replacement Fund	-	-	35,000	-	35,000	35,000
Total Capital Additions	1,856,253	812,423	1,127,364	44,773	582,000	280,000
Change in Capital Activity	558,747	(812,423)	(341,991)	(44,773)	(582,000)	(280,000)
Beginning Cash Balance	$ 800,133	$ 605,229	$ 358,992		$ 358,992	$ 406,041
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	469,239	213,067	191,045		254,049	188,429
Adjustment for accruals	(937,747)	698,875	-		375,000	-
Interest paid	(285,143)	(345,756)	-		-	-
Ending Cash Balance	**$ 605,229**	**$ 358,992**	**$ 208,046**		**$ 406,041**	**$ 314,470**

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

Below is repayment schedule for debt related to water utility projects as of 12/31/15:

Schedule of Water Utility Principal & Interest as of 12/31/15			
Year	Total	Principal	Interest
2016	941,938	664,573	277,365
2017	952,017	698,852	253,165
2018	958,611	727,533	231,078
2019	883,110	671,834	211,276
2020	881,246	688,745	192,501
2021	876,220	702,751	173,469
2022	816,014	660,952	155,062
2023	780,407	643,685	136,722
2024	779,086	661,811	117,275
2025	711,716	613,747	97,969
2026	570,841	491,147	79,694
2027	502,144	437,199	64,945
2028	445,432	393,664	51,768
2029	442,224	403,617	38,607
2030	379,847	353,570	26,277
2031	275,025	258,766	16,259
2032	203,747	195,000	8,747
2033	142,450	140,000	2,450
Totals	$ 11,542,075	$ 9,407,446	$ 2,134,629

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SEWER UTILITY FUND

Department Description

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

***Rates:* The 2016 Budget includes a 6% rate increase.**

Services

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

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2016 expected projects and project amounts include utility work on the following:
    - Elkhart Avenue $ 44,000
    - Sheffield Avenue $ 40,000
    - Berkeley Blvd $431,000

Utility Staffing Allocation

Position	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Village Manager	10%	10%	20%	20%
Assistant Manager	5%	10%	10%	10%
Finance Director/Clerk	20%	15%	15%	15%
Assistant Finance Director/Treasurer	40%	30%	25%	25%
Assistant Clerk	5%	5%	5%	5%
Office Assistant	5%	10%	20%	20%
Accounting Assistant	10%	5%	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	25%	-	-
Staff Engineer	10%	10%	20%	20%
Engineer Intern	10%	-	-	-
DPW Superintendent/Forester	10%	10%	10%	10%
Assistant DPW Superintendent	-	25%	-	-
Garage Supervisor/Mechanic	10%	10%	15%	15%
Crew Chief (2 FT)	15%	-	-	-
General Repairman (3 FT)	10%	-	-	-
Services Technician (1 FT)	10%	15%	25%	25%
Services Technician (1 FT)	-	5%	5%	5%
Service Worker (5 FT)	10%	10%	10%	10%
Services Worker (1 FT)	-	20%	25%	25%
Services Worker (1 FT)	-	-	20%	20%
Services Worker (1FT)	-	-	5%	5%
Water Department Technician	40%	10%	45%	45%
Meter Reader (1 PT)	50%	50%	50%	50%
Manager's Intern	-	-	10%	10%
Administrative Assistant	-	-	25%	25%

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

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Sewer Utility Revenue	$ 2,036,431	$ 2,022,411	$ 2,489,960	$ 1,363,205	$ 2,425,295	$ 2,506,615	0.67%
Surplus Applied	-	-	-	-	-	-	-
Total Sewer Operating Revenue	2,036,431	2,022,411	2,489,960	1,363,205	2,425,295	2,506,615	0.67%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 210,596	$ 222,896	$ 319,726	$ 120,679	$ 306,848	$ 331,914	3.81%
Administrative & General Expenses	936,212	1,042,893	941,110	393,014	904,323	964,314	2.47%
Maintenance Expenses	52,088	28,712	80,000	8,882	70,000	70,000	-12.50%
Debt Service	798,426	1,102,780	1,149,124	696,162	1,144,124	1,140,387	-0.76%
Total Sewer Operating Expenses	1,997,322	2,397,281	2,489,960	1,218,737	2,425,295	2,506,615	0.67%
Increase/(Decrease) in Equity	39,109	(374,870)	-	144,468	-	-	
Beginning Net Assets	$ 6,469,178	$ 6,763,054	$ 7,064,870		$ 7,064,870	$ 7,064,870	
Adjustments to "accrual" basis:							
Capital Contributions	-	68,858	-		-	-	
Depreciation Expense	(161,674)	(217,298)	(835,565)	-	(835,565)	(849,786)	
Principal/Amortization Expense	416,439	825,126	835,565	-	835,565	849,786	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	**$ 6,763,054**	**$ 7,064,870**	**$ 7,064,870**		**$ 7,064,870**	**$ 7,064,870**	

Fund 20 - Sewer Utility Fund
Revenue Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Sewer Utility Revenue								
46800	Metered Local Usage	$ 1,143,214	$ 1,289,258	$ 1,561,739	$ 1,059,970	$ 1,524,791	$ 1,603,542	2.68%	(1)
46801	Metered MMSD Usage (pass-through)	686,751	697,947	686,751	290,711	654,100	697,947	1.63%	
46810	Penalties & Late Charges	20,442	20,825	20,000	10,313	21,789	23,015	15.08%	
48110	Investment income	3,302	-	1,000	50	250	500	-50.00%	
48130	Interest on special assessments	11,797	6,129	8,800	2,161	6,000	5,500	-37.50%	
48440	Services/3rd-Party Reimbursements	170,659	-	-	-	-	-	-	
49200	Transfer from General Fund	-	-	206,670	-	218,365	176,111	-14.79%	
49502	Debt Premium	266	8,252	5,000	-	-	-	-100.00%	
Total Sewer Utility Revenue		2,036,431	2,022,411	2,489,960	1,363,205	2,425,295	2,506,615	0.67%	

Significant Variances Explanation:

(1) Assumes a 6% increase to local sewer usage rate

Fund 20 - Sewer Utility Fund
Expense Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits							
99600-100	Salary & Wages	$ 160,253	$ 175,184	$ 229,765	$ 91,909	$ 224,000	$ 232,183	1.05%
99600-150	FICA	11,440	10,661	17,582	6,866	17,136	17,792	1.19%
99600-151	Employee Benefits	38,903	37,051	72,379	21,904	65,712	81,939	13.21%
Total Wages & Employee Benefits		210,596	222,896	319,726	120,679	306,848	331,914	3.81%
	Administrative & General Expenses							
99600-190	Travel/Training/Meetings (15% S.U.)	-	880	1,200	78	1,200	975	-18.75%
99600-200	Professional/Consulting Fees	-	-	-	-	-	6,500	100.00%
99600-201	Engineer Services (25% S.U.)	61,623	157,183	25,000	19,689	15,000	15,000	-40.00%
99600-205	Auditing Services (13% S.U.)	4,257	4,933	5,402	4,745	5,402	5,590	3.48%
99600-220	Attorney Services	-	-	-	3,423	5,500	5,500	100.00%
99600-245	GIS System (25% S.U.)	4,761	1,908	3,000	1,887	3,000	6,000	100.00%
99600-246	Software support	866	3,173	4,175	3,328	4,175	4,378	4.86%
99600-248	Weather Monitoring System (25% S.U.)	-	558	600	99	600	600	0.00%
99600-250	Utilities (10% S.U.)	10,182	10,465	20,200	13,209	20,200	20,200	0.00%
99600-251	Telephone/internet (10% S.U.)	2,105	6,098	4,500	2,701	4,500	4,500	0.00%
99600-252	Fuel & Oil (15% S.U.)	12,537	12,862	15,000	8,520	15,000	16,500	10.00%
99600-254	Locating Costs (Digger Hotline)	1,368	-	1,000	623	1,000	1,000	0.00%
99600-260	DPW Building Lease	25,731	12,971	-	-	-	-	-
99600-270	Insurance (15% S.U.)	11,538	11,042	41,371	28,135	41,371	45,904	10.96%
99600-300	Office Supplies (5/10% S.U.)	1,440	584	1,050	-	1,050	850	-19.05%
99600-301	Printing/Publishing/Copies	4,177	4,010	5,100	2,356	5,000	5,000	-1.96%
99600-302	Postage (5% S.U.)	359	753	800	365	800	700	-12.50%
99600-360	Building Maintenance (5% S.U.)	671	4,831	5,745	1,457	5,000	5,745	0.00%
99600-550	Vehicle Maintenance (15% S.U.)	8,685	12,009	17,250	11,688	17,250	17,250	0.00%
99600-603	MMSD - Usage Charge (pass-through)	686,751	697,947	686,751	290,711	654,100	697,947	1.63%
99600-604	Transfer - share of Water Utility costs	98,031	100,675	98,031	-	100,675	100,675	2.70%
99600-751	Post employment benefits (15% S.U)	-	-	3,000	-	3,000	3,000	0.00%
99600-775	Miscellaneous General Expenses	1,130	11	1,935	-	500	500	-74.16%
Total Administrative & General Expenses		936,212	1,042,893	941,110	393,014	904,323	964,314	2.47%

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses							
99600-632	Materials & supplies	$ -	$ 2,841	$ 10,000	$ 8,194	$ 10,000	$ 10,000	0.00%
99600-650	Equipment - Televising & cleaning	8,212	5,109	10,000	688	10,000	10,000	0.00%
99600-651	Collection System - Contractor costs	43,876	20,762	50,000	-	40,000	40,000	-20.00%
99600-652	Collection System - Repair & materials	-	-	10,000	-	10,000	10,000	0.00%
Total Maintenance Expenses		52,088	28,712	80,000	8,882	70,000	70,000	-12.50%
	Debt Service							
96000-717	Amortization & Fiscal Charges	54,249	1,818	5,000	-	-	2,000	-60.00%
96000-700	Principal Expense	416,439	825,126	835,565	536,513	835,565	849,786	1.70%
96000-701	Interest Expense	327,738	275,836	308,559	159,649	308,559	288,601	-6.47%
Total Debt Service Expenses		798,426	1,102,780	1,149,124	696,162	1,144,124	1,140,387	-0.76%
Total Sewer Expenses		**$ 1,997,322**	**$ 2,397,281**	**$ 2,489,960**	**$ 1,218,737**	**$ 2,425,295**	**$ 2,506,615**	0.67%

20-99600 Administrative & General Expenses

246 - Software Support	
Accounting/billing software license (15% S.U.)	1,703
Special assessment software (25% S.U.)	675
Handheld/utility software	2,000
Total	4,378
251 - Telephone/Internet	
Village Hall (10% S.U.)	2,500
DPW Building (10% S.U.)	2,000
Total	4,500
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	250
Total	1,000

270 - Insurance	
Liability (15% S.U.)	10,990
Property (15% S.U.)	3,000
Auto (15% S.U.)	2,169
Workers Compensation (15% S.U.)	22,245
Self Insurance Deductible (15% S.U.)	7,500
Total	45,904
300 - Office Supplies	
Village Hall (5% S.U.)	750
DPW Building (10% S.U.)	100
Total	850

Fund 20 - Sewer Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget
Capital Sources:						
Special Assessments Received	$ 167,711	$ 99,132	$ 150,000	$ -	$ 100,000	$ -
Capital Contributions/Grants	170,659	68,858	-	-	-	-
Debt Proceeds	4,120,000	-	590,794	-	-	-
Total	4,458,370	167,990	740,794	-	100,000	-
Capital Additions:						
Sanitary Basin 1203	472,134	260,502	-	-	-	-
Hollywood Avenue	-	204,627	-	-	-	-
Hampton Avenue	14,788	1,498,554	-	69,159	69,159	-
Southside Utility (Bartlett, Idlewild, Woodruff)	1,387	10,985	685,794	96,918	650,000	-
Larkin Street Reconstruction	1,241	280,711	-	4,075	5,000	-
Elkhart Utility & Street Reconstruction	-	-	-	-	-	44,000
Sheffield Utility & Street Reconstruction	-	-	-	-	-	40,000
Berkeley Utility & Street Reconstruction	-	-	-	-	-	431,000
Vehicle Replacement Fund	-	-	55,000	-	55,000	55,000
Sewer Infrastructure	-	-	-	-	-	-
Accounting/utility software (25% S.U.)	19,196	-	-	-	-	-
Total Capital Additions	508,746	2,255,379	740,794	170,152	779,159	570,000
Change in Capital Activity	3,949,624	(2,087,389)	-	(170,152)	(679,159)	(570,000)
Beginning Cash Balance	$ 1,096,114	$ 1,157,754	$ 985,673		$ 985,673	$ 761,514
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	39,109	(374,870)	-		-	-
Adjustment for accruals	(3,690,176)	2,576,259	-		455,000	-
Interest paid	(236,917)	(286,081)	-		-	-
Ending Cash Balance	**$ 1,157,754**	**$ 985,673**	**$ 985,673**		**$ 761,514**	**$ 191,514**

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

Below is repayment schedule for debt related to sewer utility projects as of 12/31/15:

Schedule of Sewer Utility Principal & Interest as of 12/31/15			
Year	Total	Principal	Interest
2016	1,138,387	849,786	288,601
2017	1,133,668	867,164	266,504
2018	1,124,843	882,645	242,198
2019	1,115,418	898,072	217,346
2020	1,097,589	905,556	192,033
2021	754,754	583,434	171,320
2022	748,242	593,121	155,121
2023	720,776	581,974	138,802
2024	725,539	603,376	122,163
2025	704,357	599,249	105,108
2026	697,153	609,263	87,890
2027	699,519	629,392	70,127
2028	535,268	481,607	53,661
2029	535,375	496,834	38,541
2030	149,261	120,630	28,631
2031	144,735	120,554	24,181
2032	100,516	80,000	20,516
2033	97,636	80,000	17,636
2034	99,666	85,000	14,666
2035	96,563	85,000	11,563
2036	98,325	90,000	8,325
2037	94,995	90,000	4,995
2038	91,665	90,000	1,665
Totals	$ 12,704,250	$ 10,422,657	$ 2,281,593

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STORMWATER UTILITY

Department Description

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

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

Services

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

Budget Impact & Changes

- The Stormwater Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.

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

- 2016 expected projects and project amounts include utility work on the following:

    - Elkhart Avenue $220,000

    - Sheffield Avenue $192,000

    - Berkeley Avenue $305,000

Utility Staffing Allocation

Position	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Village Manager	10%	10%	20%	20%
Assistant Manager	5%	10%	10%	10%
Finance Director/Clerk	10%	10%	15%	15%
Assistant to the Finance Director/Treasurer	-	20%	25%	25%
Assistant Clerk	5%	5%	5%	5%
Office Assistant	-	10%	20%	20%
Accounting Assistant	5%	5%	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	25%	-	-
Staff Engineer	10%	10%	15%	15%
Engineer Intern	10%	-	-	-
DPW Superintendent/Forester	-	10%	20%	20%
Assistant DPW Superintendent	-	25%	-	-
Services Technician (1 FT)	-	10%	-	-
Services Technician (1 FT)	-	20%	25%	25%
Crew Chief (2 FT)	20%	-	-	-
General Repairman	20%	-	-	-
General Repairman	10%	-	-	-
Service Worker (4 FT)	10%	10%	10%	10%
Service Worker (1 FT)	20%	20%	20%	20%
Service Worker (1 FT)	-	-	15%	15%
Service Worker (1 FT)	-	-	5%	5%
Service Worker (1 FT)	-	-	25%	25%
Building Inspector (2 FT)	2%	-	-	-
Utility Technician	-	-	5%	5%
Administrative Assistant	-	-	25%	25%

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

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Stormwater Utility Revenue	$ 359,062	$ 617,299	$ 733,074	$ 434,441	$ 701,410	$ 888,979	21.27%
Total Stormwater Operating Revenue	359,062	617,299	733,074	434,441	701,410	888,979	21.27%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 105,379	$ 210,030	$ 289,734	$ 114,678	$ 276,909	$ 299,040	3.21%
Administrative & General Expenses	151,552	122,310	149,827	92,398	140,988	149,497	-0.22%
Maintenance Expenses	11,194	24,252	28,500	27,024	23,500	18,500	-35.09%
Debt & Capital Related Expenses	192,818	144,883	265,013	200,341	260,013	421,942	59.22%
Total Stormwater Operating Expenses	460,943	501,475	733,074	434,441	701,410	888,979	21.27%
Increase/(Decrease) in Equity	(101,881)	115,824	-	-	-	-	
Beginning Net Assets	$ (14,268)	$ 3,027,545	$ 3,948,565		$ 3,948,565	$ 3,963,565	
Adjustments to "accrual" basis:							
Capital Contributions	3,088,924	804,714	-		-		
Depreciation Expense	(230)	(99,518)	(100,000)		(100,000)	(100,000)	
Principal Expense	55,000	100,000	115,000		115,000	235,000	
Surplus Applied	-	-	-				
Ending Net Assets	**$ 3,027,545**	**$ 3,948,565**	**$ 3,963,565**		**$ 3,963,565**	**$ 4,098,565**	

Fund 33 - Stormwater Utility Fund
Revenue Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change	
	Stormwater Utility Revenue								
46800	Stormwater Fees	$ 306,332	$ 603,853	$ 601,224	$ 371,485	$ 603,853	$ 603,853	0.44%	
46800	Penalties & Late Charges	-	2,417	-	2,943	2,021	6,039	100.00%	
48110	Investment Income	423	1,482	500	1,728	1,500	1,500	200.00%	
48901	Miscellaneous revenue	-	150	-	-	-	150		
49200	Transfer from General Fund	51,353	-	126,350	58,285	94,036	277,437	119.58%	(1)
49502	Debt Premium	954	9,397	5,000	-	-	-	-100.00%	
Total Stormwater Utility Revenue		359,062	617,299	733,074	434,441	701,410	888,979	21.27%	

Significant Variances Explanation:

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

Fund 33 - Stormwater Utility Fund
Expense Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits							
64300-100	Salary & Wages	$ 77,104	$ 168,101	$ 208,892	$ 86,378	$ 196,389	$ 209,720	0.40%
64300-150	FICA	5,507	9,245	15,985	6,468	15,024	16,074	0.56%
64300-151	Employee Benefits	22,768	32,684	64,857	21,832	65,496	73,246	12.93%
Total Wages & Employee Benefits		105,379	210,030	289,734	114,678	276,909	299,040	3.21%
	Administrative & General Expenses							
64300-190	Travel/Training/Meetings (15% SW.U.)	-	-	1,200	78	1,200	975	-18.75%
64300-201	Engineer Services (25% SW.U.)	129,841	33,498	25,000	14,095	15,000	15,000	-40.00%
64300-205	Auditing Services (2% SW.U.)	938	5,467	831	730	831	860	3.49%
64300-220	Attorney Services	-	-	-	1,446	1,500	1,500	100.00%
64300-245	GIS System (25% SW.U.)	109	1,738	3,000	1,887	3,000	6,000	100.00%
64300-246	Software support (15% SW.U.)	-	3,632	1,500	1,761	1,761	1,703	13.53%
64300-248	Weather Monitoring System (25% SW.U.)	-	558	600	99	600	600	0.00%
64300-250	Utilities (10% SW.U.)	8,146	8,408	20,200	13,210	20,200	20,200	0.00%
64300-251	Telephone/Internet (10% SW.U.)	-	4,266	4,500	2,702	4,500	4,500	0.00%
64300-252	Fuel & Oil (15% SW.U.)	-	12,862	15,000	8,520	15,000	16,500	10.00%
64300-254	Locating Costs (Digger Hotline)	-	-	1,000	623	1,000	1,000	0.00%
64300-260	DPW Building Lease	-	12,971	-	-	-	-	-
64300-270	Insurance (15% SW.U.)	2,308	10,983	41,371	28,131	41,371	45,904	10.96%
64300-300	Office Supplies (4/10% SW.U.)	1,077	467	890	-	890	700	-21.35%
64300-301	Printing/Publishing/Copies	6,846	7,938	5,100	3,531	5,000	5,000	-1.96%
64300-302	Postage (4% SW.U.)	287	604	640	292	640	560	-12.50%
64300-360	Building Maintenance (5% SW.U.)	-	4,831	5,745	1,456	5,745	5,745	0.00%
64300-550	Vehicle Maintenance (15% SW.U.)	-	11,990	17,250	11,787	17,250	17,250	0.00%
64300-678	Stormwater Abatement Fees	2,000	2,000	2,000	2,000	2,000	2,000	0.00%
99601-751	Post employment benefits (15% SW.U.)	-	-	3,000	-	3,000	3,000	0.00%
64300-775	Miscellaneous General Expenses	-	97	1,000	50	500	500	-50.00%
Total Administrative & General Expenses		151,552	122,310	149,827	92,398	140,988	149,497	-0.22%

Stormwater Utility Fund
Expense Summary (cont.)

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Maintenance Expenses							
64300-310	Equipment Maintenance	-	-	1,500	-	1,500	1,500	0.00%
64300-675	Stormwater Maintenance Materials	10,661	22,698	20,000	26,609	20,000	15,000	-25.00%
64300-676	Inlet Basic Collection Disposal	-	-	3,000	-	1,000	1,000	-66.67%
64300-677	Stormwater Abatement	533	1,554	4,000	415	1,000	1,000	-75.00%
Total Maintenance Expenses		11,194	24,252	28,500	27,024	23,500	18,500	-35.09%
	Debt Service							
96000-717	Amortization & Fiscal Charges	46,709	4,215	5,000	9,584	-	5,000	0.00%
96000-700	Principal Expense	55,000	100,000	115,000	115,000	115,000	235,000	104.35%
96000-701	Interest Expense	91,109	40,668	145,013	75,757	145,013	181,942	25.47%
Total Debt Service		192,818	144,883	265,013	200,341	260,013	421,942	59.22%
Total Stormwater Utility Expenses		**$ 460,943**	**$ 501,475**	**$ 733,074**	**$ 434,441**	**$ 701,410**	**$ 888,979**	**21.27%**

33-64300 Administrative & General Expenses

251 - Telephone/Internet	
Village Hall (10% S.U.)	2,500
DPW Building (10% S.U.)	2,000
Total	4,500
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.)	600
DPW Building (10% S.U.)	100
Total	700

270 - Insurance	
Liability (15% SW.U.)	10,990
Property (15% SW.U.)	3,000
Auto (15% SW.U.)	2,169
Workers Compensation (15% SW.U.)	22,245
Self Insurance Deductible (15 SW.U.)	7,500
Total	45,904

Fund 33 - Stormwater Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget
Capital Sources:						
Debt Proceeds	$ 7,370,000	$ -	$ 3,539,769	$ -	$ 2,005,000	$ -
FEMA Grant	926,969	804,714	-	-	-	300,000
Donations/Contributions	350,000	-	-	-	-	-
Total	8,646,969	804,714	3,539,769	-	2,005,000	300,000
Capital Additions:						
Estabrook and Cahill Park Facility	4,440,287	1,021,462	-	3,708	3,708	-
Lancaster	47,968	12,775	2,500,000	121,168	200,000	-
Building/Equipment Additions	2,304	-	-	-	-	-
Hollywood Avenue	-	665,062	-	-	-	-
Hampton Avenue	9,079	974,931	-	88,055	89,556	-
Southside Utility (Bartlett, Idlewild, Woodru	2,040	35,876	984,769	151,393	900,000	-
Larkin Street	900	298,994	-	8,275	15,000	-
Elkhart Utility & Street Reconstruction	-	-	-	-	-	220,000
Sheffield Utility & Street Reconstruction	-	-	-	-	-	192,000
Berkeley Utility & Street Reconstruction	-	-	-	-	-	305,000
Vehicle Replacement Fund	-	-	55,000	-	55,000	55,000
Total Capital Additions	4,502,578	3,009,100	3,539,769	372,599	1,263,264	772,000
Change in Capital Activity	4,144,391	(2,204,386)	-	(372,599)	741,736	(472,000)
Beginning Cash Balance	$ 194,354	$ 1,078,080	$ 2,058,602		$ 2,058,602	$ 2,800,338
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(101,881)	115,824	-		-	-
Adjustment for accruals	(3,101,955)	3,119,382	-		-	-
Interest paid	(56,829)	(50,298)	(145,013)		-	-
Ending Cash Balance	**$ 1,078,080**	**$ 2,058,602**	**$ 1,913,589**		**$ 2,800,338**	**$ 2,328,338**

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

Below is repayment schedule for debt related to stormwater utility projects as of 12/31/15:

Schedule of Stormwater Utility Principal & Interest as of 12/31/15			
Year	Total	Principal	Interest
2016	4,461,942	4,280,000	181,942
2017	369,726	220,000	149,726
2018	374,576	230,000	144,576
2019	378,951	240,000	138,951
2020	387,851	255,000	132,851
2021	381,969	255,000	126,969
2022	396,151	275,000	121,151
2023	354,363	240,000	114,363
2024	357,388	250,000	107,388
2025	364,663	265,000	99,663
2026	376,663	285,000	91,663
2027	383,263	300,000	83,263
2028	394,088	320,000	74,088
2029	403,901	340,000	63,901
2030	412,801	360,000	52,801
2031	415,813	375,000	40,813
2032	418,013	390,000	28,013
2033	409,726	395,000	14,726
2034	126,013	120,000	6,013
2035	127,031	125,000	2,031
Totals	$ 11,294,892	$ 9,520,000	$ 1,774,892

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PARKING UTILITY FUND

Department Description

Many of the businesses occupying the Silver Spring Business District do not have adequate parking spaces for their needs. The Village owns parking lots which are rented out for public use, and metered on-street parking is also available on Silver Spring Drive. The Parking Utility accounts for the expenses associated with administering and enforcing parking regulations and maintenance of Village lots. These expenses are funded with quarterly parking revenue paid by businesses using these spaces, offset 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, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period. The Parking Utility does not have any existing debt at this time.

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

- During 2014 and into 2015, a portion of the Village's public parking lots are not accessible. In 2016, only three quarters are anticipated to be billed and collected.

Utility Staffing Allocation

Position	2013 Budget	2014 Budget	2015 Budget	2016 Budget
Assistant Manager	5%	10%	10%	10%
Finance Director/Clerk	10%	10%	5%	5%
Assistant Clerk	5%	5%	5%	5%
Accounting Assistant	5%	5%	-	-
Community Service Officer (FT)	100%	50%	50%	-
Community Service Officer (PT)	-	25%	25%	25%
Staff Engineer	10%	10%	5%	5%
Engineer Intern	10%	-	-	-
General Repairman	10%	-	-	-
Services Technician	-	10%	5%	5%
Manager's Intern	-	-	10%	10%
Garage Supervisor/Mechanic	-	-	5%	5%

Fund 51 - Parking Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Parking Utility Revenue	$ 88,050	$ 72,753	$ 94,462	$ 53,528	$ 65,150	$ 65,000	-31.19%
Total Parking Operating Revenue	88,050	72,753	94,462	53,528	65,150	65,000	-31.19%

Summary of Expenses

Department	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
Wages & Benefits	$ 67,759	$ 57,070	$ 54,113	$ 34,068	$ 56,669	$ 52,141	-3.64%
Administrative & General Expenses	32,445	29,866	50,119	21,509	49,623	52,584	4.92%
Total Parking Operating Expenses	100,204	86,936	104,232	55,577	106,292	104,725	0.47%
Increase/(Decrease) in Equity	(12,154)	(14,183)	(9,771)	(2,049)	(41,142)	(39,725)	
Beginning Net Assets	$ 356,227	$ 344,073	$ 329,890		$ 320,120	$ 278,977	
Ending Net Assets	**$ 344,073**	**$ 329,890**	**$ 320,120**		**$ 278,977**	**$ 239,252**	

Fund 51 - Parking Utility Fund
Revenue Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Parking Utility Revenue							
46820	Quarterly parking revenue	$ 29,119	$ -	$ 29,312	$ -	$ -	$ -	-100.00%
46821	Parking meters	58,774	72,337	65,000	53,528	65,000	65,000	0.00%
48901	Miscellaneous revenue	157	416	150	-	150	-	-100.00%
Total Parking Utility Revenue		88,050	72,753	94,462	53,528	65,150	65,000	-31.19%

Fund 51 - Parking Utility Fund
Expense Summary

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Wages & Benefits							
99900-100	Salary & Wages	$ 45,537	$ 45,502	$ 41,721	$ 28,939	$ 43,260	$ 41,222	-1.20%
99900-150	FICA	3,149	3,225	3,234	2,193	3,309	2,603	-19.51%
99900-151	Employee Benefits	19,073	8,343	9,158	2,936	10,100	8,316	-9.19%
Total Wages & Employee Benefits		67,759	57,070	54,113	34,068	56,669	52,141	-3.64%
	Administrative & General Expenses							
99900-205	Auditing Services (2% P.U.)	938	1,087	831	730	830	860	3.49%
99900-246	Software support (2% P.U.)	-	218	200	235	235	227	13.50%
99900-250	Utilities (1% P.U.)	2,036	2,010	2,020	1,321	2,000	2,020	0.00%
99900-252	Fuel & Oil (1/5% P.U.)	-	325	5,541	3,028	5,500	6,035	8.92%
99900-270	Insurance (5% P.U.)	2,307	2,209	13,787	9,377	13,700	15,302	10.99%
99900-280	Depreciation	4,404	4,649	4,404	-	4,649	4,500	2.18%
99900-300	Office Supplies (1% P.U.)	7,011	3,193	160	-	150	150	-6.25%
99900-302	Postage (1% P.U.)	74	151	160	73	150	140	-12.50%
99900-550	Vehicle Maintenance (5% P.U.)	-	59	5,750	3,872	5,500	5,750	0.00%
99900-602	Tax Equivalent	12,524	12,409	12,526	-	12,409	13,000	3.78%
99900-751	Post employment benefits (5% P.U.)	-	-	1,000	-	1,000	1,000	0.00%
99900-760	Sales tax (recovered)	3,151	3,556	3,640	2,873	3,500	3,500	-3.85%
99900-775	Miscellaneous	-	-	100	-	-	100	0.00%
Total Administrative & General Expenses		32,445	29,866	50,119	21,509	49,623	52,584	4.92%
Total Parking Utility Expenses		**$ 100,204**	**$ 86,936**	**$ 104,232**	**$ 55,577**	**$ 106,292**	**$ 104,725**	**0.47%**

Fund 51 - Parking Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget
Capital Additions:						
Parking Utility Study	-	-	3,500	-	-	-
Accounting software	1,536	-	-	-	-	-
Vehicle Replacement Fund	-	-	15,000	-	15,000	15,000
Total Capital Additions	1,536	-	18,500	-	15,000	15,000
Change in Capital Activity	(1,536)	-	(18,500)	-	(15,000)	(15,000)
Beginning Cash Balance	$ 168,263	$ 165,859	$ 159,596		$ 159,596	$ 108,954
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(12,154)	(14,183)	(9,771)		(41,142)	(39,725)
Adjustment for accruals	11,286	7,920	-		5,500	-
Ending Cash Balance	**$ 165,859**	**$ 159,596**	**$ 131,326**		**$ 108,954**	**$ 54,229**

CAPITAL PROJECT FUND: SPECIAL ASSESSMENT

Description

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

The special assessment fund will remain to track the special assessment revenue previously earned under the prior special assessment policy and the payment of principal and interest from previously issued debt. The last principal and interest payment for special assessment debt is in the year 2031. Below is repayment schedule for debt related to special assessment projects as of 12/31/15:

Schedule of special assement Principal & Interest as of 12/31/15			
Year	Total	Principal	Interest
2016	143,852	114,850	29,002
2017	141,302	115,600	25,702
2018	119,383	96,932	22,451
2019	119,048	99,540	19,508
2020	121,430	105,040	16,390
2021	54,901	40,790	14,111
2022	52,449	39,682	12,767
2023	51,783	40,432	11,351
2024	54,112	44,290	9,822
2025	44,006	35,649	8,357
2026	41,581	34,540	7,041
2027	41,222	35,533	5,689
2028	41,396	37,147	4,249
2029	41,111	38,397	2,714
2030	25,596	24,147	1,449
2031	24,630	24,147	483
Totals	$ 1,117,802	$ 926,716	$ 191,086

Fund 42 - Special Assessment Fund
Summary of Revenues & Expenditures

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Revenues							
42000	Special assessments	$ 278,837	$ 456,097	$ 250,000	$ 11,935	$ 230,000	$ -	-100.00%
48110	Investment income	1,145	992	1,800	943	1,400	1,200	-33.33%
48130	Interest on special assessments	19,924	12,874	12,000	-	9,000	-	-100.00%
48910	Miscellaneous revenue	1,620	73,999	-	-	-	-	-
49100	Debt proceeds	425,000	-	-	-	-	-	-
	Total Revenue	726,526	543,962	263,800	12,878	240,400	1,200	-99.55%
	General & Capital Expenditures							
99200-731	Transfer to debt service	233,448	293,734	139,851	-	139,851	143,852	2.86%
99200-800	Mill & overlay	142,067	-	-	-	-	-	-
99200-801	Sidewalk reconstruction	242,669	103,467	-	-	-	-	-
99200-802	Alley reconstruction	208,554	12,849	-	-	-	-	-
99200-803	Street reconstruction	2,490	-	-	-	-	-	-
	Total Expenditures	829,228	410,050	139,851	-	139,851	143,852	2.86%
	Beginning Fund Balance	$ 1,513,470	$ 1,410,768	$ 1,184,633		$ 1,184,633	$ 1,285,182	
	Annual Income / (Loss)	(102,702)	133,912	123,949		100,549	(142,652)	
	Fund balance adjustment	-	(360,047)	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,410,768**	**$ 1,184,633**	**$ 1,308,582**		**$ 1,285,182**	**$ 1,142,530**	

CAPITAL PROJECT FUND: BORROWED MONEY

Department Description

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

Budget Impact & Changes

- 2016 expected projects and project amounts for street, alley and sidewalk replacement include the following:
  - Mill & Overlay – 10,000 linear feet of M&O $ 475,000
  - Sidewalk Replacement $ 100,000
  - Alley Reconstruction $ 285,000
  - Elkhart Avenue $ 453,000
  - Sheffield Avenue $ 431,000
  - Berkeley Blvd $1,312,000

Fund 43 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Revenues							
48110	Investment income	$ 9,081	$ 35,652	$ 3,000	$ 2,645	$ 5,000	$ 10,000	233.33%
48440	Services / 3rd-Party Reimbursements	2,500	-	-	-	-	-	-
49100	Debt proceeds	3,431,150	-	3,488,876	3,945,000	3,945,000	3,056,000	-12.41%
49200	Transfer from other funds	500,000	-	-	-	-	-	-
	Total Revenue	3,942,731	35,652	3,491,876	3,947,645	3,950,000	3,066,000	9694.33%
	General & Capital Expenditures							
99400-200	Professional/Consulting Services	23,644	500	-	-	-	-	0.00%
99400-361	Buildings & equipment	3,193,308	117,038	-	1,610	-	-	0.00%
99400-542	EAB treatment plan	227,763	146,014	-	-	-	-	0.00%
99400-800	Mill & overlay	68,921	186,416	500,000	236	500,000	475,000	-5.00%
99400-801	Sidewalk reconstruction	70,329	135,121	425,000	548	400,000	100,000	-76.47%
99400-802	Alley reconstruction	12,227	268,384	300,000	7,301	300,000	285,000	-5.00%
99400-803-1404	Hollywood street reconstruction	-	329,712	-	-	-	-	0.00%
99400-803-1402	Bartlett street reconstruction	-	38,611	751,853	564,313	1,000,000	-	-100.00%
99400-803-1401	Larkin street reconstruction	-	370,384	-	7,584	15,000	-	0.00%
99400-803-1403	Hampton street reconstruction	-	2,703	-	-	-	-	0.00%
99400-803-1501	Idlewild street reconstruction	-	17,896	344,304	45,673	340,000	-	-100.00%
99400-803-1502	Woodruff street reconstruction	-	7,954	332,984	-	330,000	-	-100.00%
99400-803-1601	Berkeley street reconstruction	-	-	-	6,542	8,500	1,312,000	0.00%
99400-803-1602	Sheffield street reconstruction	-	-	-	-	-	431,000	0.00%
99400-803-1603	Elkhart street reconstruction	-	-	-	-	-	453,000	0.00%
	Total Expenditures	3,596,192	1,620,733	2,654,141	633,807	2,893,500	3,056,000	15.14%
	Beginning Fund Balance	$ 13,729	$ 360,268	$ (864,766)		$ (864,766)	$ 191,734	
	Annual Income / (Loss)	346,539	(1,585,081)	837,735		1,056,500	10,000	
	Fund balance adjustment	-	360,047	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 360,268**	**$ (864,766)**	**$ (27,031)**		**$ 191,734**	**$ 201,734**	

CAPITAL PROJECT FUND: TID NO. 1

Department Description

Tax Incremental Financing District (TID) No. 1 includes property along Silver Spring, Beaumont, Consaul, and Lake Drive. The purpose of creating a TID is to provide a financing mechanism for generating economic development and revitalization. Revenues are generated by taking the tax increment (difference between the current equalized value and the equalized value when created) times the tax rates for the Village, School District, Milwaukee County, Milwaukee Metropolitan Sewerage District (MMSD) and Milwaukee Area Technical College (MATC). This revenue is then retained for the TID rather than being distributed out to each of these taking units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created, the base value of the property within TID No. 1 was $38,403,700. As of January 1, 2015 the TID value was $58,534,700 which yields an increment of $20,131,000.

TID No. 1 Projects:

The 2016 budget includes projects costs of $50,000 for evaluation of Consaul Commons.

TID #1 Boundary

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

Account	Account Name	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ 530,825	$ 537,728	$ 537,728	$ -	$ 487,173	$ 487,173	-9.40%
43430	Exempt computer aid	16,098	19,736	19,736		19,736	19,736	0.00%
48910	BID Repayment - Retail Incentive Grant	20,000	20,000	20,000	-	20,000	20,000	0.00%
49601	Debt premium	-	-	-	9,656	9,656	-	0.00%
	Total Revenue	566,923	577,464	577,464	9,656	536,565	526,909	-8.75%
	Expenditures							
98200-731	Transfer to Debt Service	449,292	317,443	320,850	-	320,850	317,754	-0.96%
98200-790	Project Costs	15,984	5,582	37,500	-	5,000	50,000	33.33%
98200-791	General Expenses	6,664	9,926	25,000	16,326	25,000	7,500	-70.00%
98200-792	Developer/Retail Incentive	82,500	59,982	20,000	57,435	57,435	50,000	150.00%
	Total Expenditures	554,440	392,933	403,350	73,761	408,285	425,254	5.43%
	Beginning Fund Balance	$ 1,260,926	$ 1,273,409	$ 1,457,940		$ 1,632,054	$ 1,483,334	
	Annual Income / (Loss)	12,483	184,531	174,114		128,280	101,655	
	Fund balance adjustment	-	-	-		(277,000)	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,273,409**	**$ 1,457,940**	**$ 1,632,054**		**$ 1,483,334**	**$ 1,584,989**	

CAPITAL PROJECT FUND: TID NO. 2

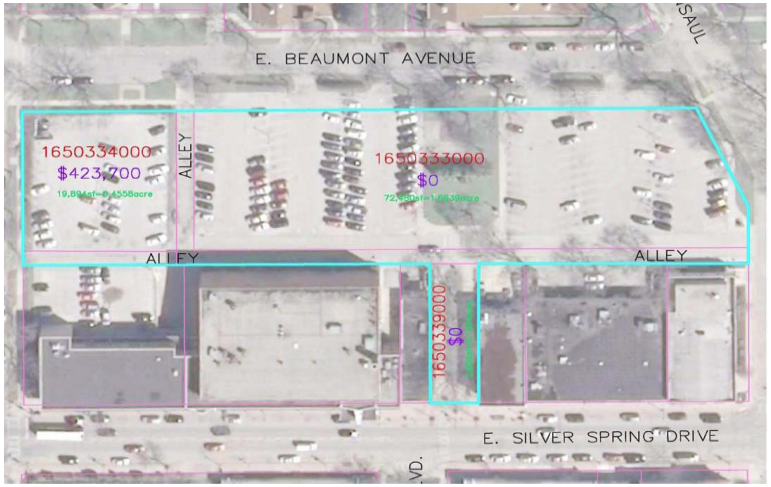
Department Description

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. As of January 1, 2015 the TID value was $8,466,900 which yields an increment of $8,020,900.

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	2013 Actual	2014 Actual	2015 Budget	8/31/15 YTD	2015 Projected	2016 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ -	$ -	$ -	$ -	$ 22,601	$ 22,601	100.00%
49100	Debt Proceeds	1,735,000	-	-	-	-	-	-
49502	Debt Premium	28,067	-	-	-	-	-	-
	Total Revenue	1,763,067	-	-	-	22,601	22,601	100.00%
	Expenditures							
98200-731	Transfer to Debt Service	24,934	52,188	52,188	-	52,188	111,586	113.82%
98200-790	TID #2 Project Costs	1,912,929	3,053	-	207	5,000	121,913	100.00%
98200-791	TID #2 General Expenses	16,102	15,121	25,000	445	25,000	25,000	0.00%
	Total Expenditures	1,953,965	70,362	77,188	652	82,188	258,499	234.90%
	Beginning Fund Balance	$ -	$ (190,898)	$ (261,260)		$ (338,448)	$ (121,035)	
	Annual Income / (Loss)	(190,898)	(70,362)	(77,188)		(59,587)	(235,898)	
	Fund balance adjustment	-	-	-		277,000		
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ (190,898)**	**$ (261,260)**	**$ (338,448)**		**$ (121,035)**	**$ (356,933)**	

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

Below is repayment schedule for debt related to TID #1 and TID #2 projects as of 12/31/15:

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2016	275,820	153,520	429,340	215,820	101,934	317,754	60,000	51,586	111,586
2017	289,797	144,741	434,538	224,797	94,728	319,525	65,000	50,013	115,013
2018	307,713	136,030	443,743	237,713	88,042	325,755	70,000	47,988	117,988
2019	294,157	127,036	421,193	219,157	81,223	300,380	75,000	45,813	120,813
2020	304,717	117,806	422,523	224,717	74,318	299,035	80,000	43,488	123,488
2021	316,146	108,330	424,476	231,146	66,999	298,145	85,000	41,331	126,331
2022	326,584	98,437	425,021	236,584	59,187	295,771	90,000	39,250	129,250
2023	339,287	87,660	426,947	244,287	50,722	295,009	95,000	36,938	131,938
2024	364,970	75,598	440,568	264,970	41,348	306,318	100,000	34,250	134,250
2025	283,503	64,187	347,690	178,503	33,012	211,515	105,000	31,175	136,175
2026	288,941	54,195	343,136	178,941	26,245	205,186	110,000	27,950	137,950
2027	270,236	44,434	314,670	160,236	19,784	180,020	110,000	24,650	134,650
2028	280,881	34,715	315,596	165,881	13,440	179,321	115,000	21,275	136,275
2029	291,596	24,316	315,912	176,596	6,635	183,231	115,000	17,681	132,681
2030	169,445	16,086	185,531	54,445	2,142	56,587	115,000	13,944	128,944
2031	144,445	10,652	155,097	29,445	589	30,034	115,000	10,063	125,063
2032	115,000	6,038	121,038	-	-	-	115,000	6,038	121,038
2033	115,000	2,013	117,013	-	-	-	115,000	2,013	117,013
	4,778,238	1,305,794	6,084,032	3,043,238	760,348	3,803,586	1,735,000	545,446	2,280,446

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LIST OF EXISTING DEBT AS OF 12/31/14

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

Type of Debt	Year of Issue	Final Maturity	Original Amount	Existing Principal – 12/31/2015	Interest Rates	Purpose
Corporate Purpose	2006	2017	$ 2,195,000	$ 225,000	3.75-4.2%	Public Infrastructure Improvement Projects
Promissory Notes	2007	2017	$ 1,415,000	$ 50,000	3.55-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2007	2027	$ 2,660,000	$ 1,975,000	0.04	Public Infrastructure Improvement Projects
Corporate Purpose	2008	2026	$ 2,360,001	$ 1,270,000	3.5-4.0%	Public Infrastructure Improvement Projects
CWFL GO Debt	2008	2027	$ 2,521,944	$ 1,696,874	0.02365	Public Infrastructure Improvement Projects
Corporate Purpose	2009	2029	$ 7,969,944	$ 4,510,000	2.5-4.2%	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	$ 5,509,861	$ 4,352,611	0.0291	Public Infrastructure Improvement Projects
Corporate Purpose	2010	2030	$ 5,625,000	$ 755,000	1.9-5.9%	Public Infrastructure Improvement Projects
Refunding	2010	2024	$ 5,920,000	$ 4,315,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	$ 3,560,000	$ 2,245,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	$ 5,545,000	$ 4,760,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	$ 1,735,000	$ 1,300,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	$ 1,295,000	$ 1,260,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	$ 1,555,000	$ 1,400,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2013	2033	$ 10,735,000	$ 9,585,000	2.0-3.75%	Public Infrastructure Improvement Projects
Note Anticipation Note	2013	2016	$ 4,045,000	$ 4,045,000	0.0089	Public Infrastructure Improvement Projects
Revenue Debt	2013	2038	$ 1,710,000	$ 1,610,000	2.0-3.7%	Public Infrastructure Improvement Projects
State Trust Fund Loan	2013	2033	$ 3,006,150	$ 2,933,339	0.0375	Public Facility Construction
Corporate Purpose	2015	2035	$ 9,570,000	$ 9,570,000	1.0-3.25%	Public Infrastructure Improvement Projects
Totals			$ 78,932,900	$ 57,857,824		
Type of Debt Classification:						
Refunding Debt			$ 12,330,000	$ 9,220,000	Debt issued to refinance previous issued debt	
Note Anticipation Note			$ 4,045,000	$ 4,045,000	87.5% recaptured through Federal/State FEMA grant	
General Obligation/Revenue Debt			$ 62,557,900	$ 44,592,824	Public Projects	
Totals			$ 78,932,900	$ 57,857,824		

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/15

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/15, including General Obligation, Note Anticipation, and Revenue Debt:

	Total	Levy	S/A	TID	Water	Sewer	Storm
2016	9,408,755	2,293,296	143,852	429,340	941,938	1,138,387	4,461,942
2017	5,484,459	2,453,208	141,302	434,538	952,017	1,133,668	369,726
2018	5,481,993	2,460,837	119,383	443,743	958,611	1,124,843	374,576
2019	5,221,300	2,303,580	119,048	421,193	883,110	1,115,418	378,951
2020	5,234,365	2,323,726	121,430	422,523	881,246	1,097,589	387,851
2021	4,814,672	2,322,352	54,901	424,476	876,220	754,754	381,969
2022	4,394,386	1,956,509	52,449	425,021	816,014	748,242	396,151
2023	3,994,247	1,659,971	51,783	426,947	780,407	720,776	354,363
2024	4,027,207	1,670,514	54,112	440,568	779,086	725,539	357,388
2025	3,577,479	1,405,047	44,006	347,690	711,716	704,357	364,663
2026	3,359,346	1,329,972	41,581	343,136	570,841	697,153	376,663
2027	3,072,902	1,132,084	41,222	314,670	502,144	699,519	383,263
2028	2,713,733	981,953	41,396	315,596	445,432	535,268	394,088
2029	2,716,254	977,731	41,111	315,912	442,224	535,375	403,901
2030	2,034,931	881,895	25,596	185,531	379,847	149,261	412,801
2031	1,665,520	650,220	24,630	155,097	275,025	144,735	415,813
2032	1,321,327	478,013	-	121,038	203,747	100,516	418,013
2033	1,252,469	485,644	-	117,013	142,450	97,636	409,726
2034	461,648	235,969	-	-	-	99,666	126,013
2035	452,250	228,656	-	-	-	96,563	127,031
2036	98,325	-	-	-	-	98,325	-
2037	94,995	-	-	-	-	94,995	-
2038	91,665	-	-	-	-	91,665	-
Totals	70,974,228	28,231,177	1,117,802	6,084,032	11,542,075	12,704,250	11,294,892

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15

Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/15.

Debt Funding	2006 Corporate Purpose						2007 GO Promissory Note					
	Total		Levy Portion		Water Portion		Total		Levy Portion		Public Improvement Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	100,000	10,350	28,930	4,274	71,070	6,076	25,000	1,501	3,725	224	21,275	1,277
2017	125,000	4,750	36,152	1,374	88,848	3,376	25,000	501	3,725	75	21,275	426
Total	225,000	15,100	65,082	5,648	159,918	9,452	50,000	2,002	7,450	299	42,550	1,703

Debt Funding	2007 Corporate Purpose						2008 Corporate Purpose							
	Total		Levy Portion		Water Portion		Total		Levy Portion		TID #1 Portion		Water Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	130,000	76,400	98,020	57,606	31,980	18,794	175,000	44,087	34,685	8,738	44,590	11,233	95,725	24,116
2017	130,000	71,200	98,020	53,685	31,980	17,515	185,000	37,787	36,667	7,489	47,138	9,628	101,195	20,670
2018	135,000	65,900	101,790	49,689	33,210	16,211	200,000	31,050	39,640	6,154	50,960	7,912	109,400	16,984
2019	140,000	60,400	105,560	45,542	34,440	14,858	75,000	26,144	14,865	5,182	19,110	6,661	41,025	14,301
2020	155,000	54,500	116,870	41,093	38,130	13,407	80,000	23,238	15,856	4,606	20,384	5,921	43,760	12,711
2021	165,000	48,100	124,410	36,267	40,590	11,833	80,000	20,238	15,856	4,011	20,384	5,157	43,760	11,070
2022	175,000	41,300	131,950	31,140	43,050	10,160	85,000	17,100	16,847	3,389	21,658	4,357	46,495	9,354
2023	180,000	34,200	135,720	25,787	44,280	8,413	90,000	13,733	17,838	2,722	22,932	3,499	49,230	7,512
2024	190,000	26,800	143,260	20,207	46,740	6,593	95,000	10,100	18,829	2,002	24,206	2,573	51,965	5,525
2025	190,000	19,200	143,260	14,477	46,740	4,723	100,000	6,200	19,820	1,229	25,480	1,580	54,700	3,391
2026	190,000	11,600	143,260	8,746	46,740	2,854	105,000	2,100	19,435	416	26,754	535	58,811	1,149
2027	195,000	3,900	146,412	2,941	48,588	959	-	-	-	-	-	-	-	-
Total	1,975,000	513,500	1,488,532	387,180	486,468	126,320	1,270,000	231,777	250,338	45,938	323,596	59,056	696,066	126,783

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding Year	2008 CWFL GO Bond				2009 CWFL Revenue Bond			
	Total		Sewer Utility Portion		Total		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	123,943	38,666	123,943	38,666	256,300	122,931	256,300	122,931
2017	126,874	35,700	126,874	35,700	263,758	115,365	263,758	115,365
2018	129,875	32,664	129,875	32,664	271,433	107,578	271,433	107,578
2019	132,946	29,556	132,946	29,556	279,332	99,564	279,332	99,564
2020	136,091	26,374	136,091	26,374	287,461	91,317	287,461	91,317
2021	139,309	23,117	139,309	23,117	295,826	82,830	295,826	82,830
2022	142,604	19,784	142,604	19,784	304,434	74,097	304,434	74,097
2023	145,976	16,372	145,976	16,372	313,293	65,109	313,293	65,109
2024	149,429	12,879	149,429	12,879	322,410	55,859	322,410	55,859
2025	152,963	9,303	152,963	9,303	331,792	46,341	331,792	46,341
2026	156,580	5,642	156,580	5,642	341,447	36,546	341,447	36,546
2027	160,284	1,895	160,284	1,895	351,384	26,465	351,384	26,465
2028	-	-	-	-	361,609	16,091	361,609	16,091
2029	-	-	-	-	372,132	5,415	372,132	5,415
Total	1,696,874	251,952	1,696,874	251,952	4,352,611	945,508	4,352,611	945,508

Debt Funding Year	2009 Corporate Purpose											
	Total		Levy Portion		Public Improvement Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	300,000	153,945	87,810	45,060	15,000	7,697	128,580	65,981	63,570	32,621	5,040	2,586
2017	315,000	146,099	92,200	42,763	15,750	7,305	135,009	62,618	66,749	30,959	5,292	2,454
2018	330,000	137,302	96,591	40,188	16,500	6,865	141,438	58,848	69,927	29,094	5,544	2,307
2019	345,000	127,253	100,981	37,247	17,250	6,363	147,867	54,540	73,106	26,965	5,796	2,138
2020	355,000	116,048	103,908	33,967	17,750	5,802	152,153	49,738	75,225	24,591	5,964	1,950
2021	370,000	103,900	108,299	30,411	18,500	5,195	158,582	44,532	78,403	22,016	6,216	1,746
2022	385,000	90,679	112,689	26,542	19,250	4,534	165,011	38,865	81,582	19,215	6,468	1,523
2023	400,000	76,352	117,080	22,348	20,000	3,818	171,440	32,724	84,760	16,179	6,720	1,283
2024	440,000	60,480	128,788	17,702	22,000	3,024	188,584	25,922	93,236	12,816	7,392	1,016
2025	230,000	47,410	67,321	13,877	11,500	2,371	98,578	20,320	48,737	10,046	3,864	796
2026	245,000	37,910	71,711	11,096	12,250	1,896	105,007	16,248	51,916	8,033	4,116	637
2027	250,000	27,885	73,175	8,162	12,500	1,394	107,150	11,952	52,975	5,909	4,200	468
2028	260,000	17,366	76,102	5,083	13,000	868	111,436	7,443	55,094	3,680	4,368	292
2029	285,000	5,985	84,480	1,752	14,250	299	122,151	2,565	60,047	1,268	4,072	101
Total	4,510,000	1,148,614	1,321,135	336,198	225,500	57,431	1,932,986	492,296	955,327	243,392	75,052	19,297

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding	2010 "BAB" Corporate Purpose (Refunded in June 2015)							
	Total		Levy Portion		TID #1 Portion		Water Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	250,000	21,940	147,100	13,492	20,000	1,173	82,900	7,275
2017	250,000	13,940	147,100	8,572	20,000	745	82,900	4,623
2018	255,000	4,845	150,042	2,979	20,400	259	84,558	1,607
Total	755,000	40,725	444,242	25,043	60,400	2,177	250,358	13,505

Debt Funding	2010A Refunding						2010B Refunding							
	Total		Levy Portion		Water Portion		Total		Levy Portion		Water Portion		Sewer Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	345,000	66,288	297,390	57,140	47,610	9,148	495,000	103,942	417,779	87,727	42,818	8,991	34,403	7,224
2017	350,000	56,725	301,700	48,897	48,300	7,828	520,000	93,793	438,880	79,161	44,980	8,113	36,140	6,519
2018	365,000	46,000	314,630	39,652	50,370	6,348	535,000	82,574	451,539	69,692	46,278	7,143	37,183	5,739
2019	380,000	34,350	327,560	29,610	52,440	4,740	545,000	69,743	459,979	58,863	47,143	6,033	37,878	4,847
2020	395,000	21,262	340,490	18,328	54,510	2,934	560,000	55,790	472,640	47,087	48,440	4,826	38,920	3,877
2021	410,000	7,175	353,420	6,185	56,580	990	575,000	40,600	485,299	34,266	49,738	3,512	39,963	2,822
2022	-		-	-	-	-	590,000	23,700	497,960	20,003	51,035	2,050	41,005	1,647
2023	-		-	-	-	-	250,000	11,099	211,000	9,368	21,625	960	17,375	771
2024	-	-	-	-	-	-	245,000	3,675	206,785	3,102	21,190	318	17,025	255
Total	2,245,000	231,800	1,935,190	199,812	309,810	31,988	4,315,000	484,916	3,641,861	409,269	373,247	41,946	299,892	33,701

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding Year	2011 Corporate Purpose											
	Total		Levy Portion		Public Improvement Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	250,000	162,562	124,775	81,135	18,575	12,078	22,650	14,728	48,900	31,797	35,100	22,824
2017	250,000	155,063	124,775	77,392	18,575	11,521	22,650	14,049	48,900	30,330	35,100	21,771
2018	275,000	147,187	137,253	73,461	20,432	10,936	24,915	13,335	53,790	28,790	38,610	20,665
2019	300,000	138,593	149,730	69,157	22,290	10,295	27,180	12,584	58,680	27,103	42,120	19,454
2020	300,000	129,375	149,730	64,571	22,290	9,613	27,180	11,721	58,680	25,306	42,120	18,164
2021	300,000	120,000	149,730	59,892	22,290	8,916	27,180	10,872	58,680	23,472	42,120	16,848
2022	275,000	110,681	137,253	55,236	20,432	8,233	24,915	10,027	53,790	21,647	38,610	15,538
2023	275,000	101,390	137,253	50,604	20,432	7,533	24,915	9,186	53,790	19,832	38,610	14,235
2024	300,000	91,500	149,730	45,668	22,290	6,798	27,180	8,290	58,680	17,897	42,120	12,847
2025	325,000	80,563	162,206	40,209	24,149	5,986	29,445	7,299	63,570	15,758	45,630	11,311
2026	300,000	69,250	149,730	34,563	22,290	5,145	27,180	6,274	58,680	13,545	42,120	9,723
2027	310,000	57,812	154,721	28,854	23,033	4,295	28,086	5,238	60,636	11,308	43,524	8,117
2028	325,000	45,500	162,208	22,709	24,147	3,381	29,445	4,122	63,570	8,900	45,630	6,388
2029	325,000	32,501	162,208	16,221	24,147	2,415	29,445	2,945	63,570	6,357	45,630	4,563
2030	325,000	19,500	162,208	9,732	24,147	1,449	29,445	1,767	63,570	3,814	45,630	2,738
2031	325,000	6,500	162,088	3,244	24,147	483	29,445	589	63,766	1,271	45,554	913
Total	4,760,000	1,467,977	2,375,598	732,648	353,666	109,077	431,256	133,026	931,252	287,127	668,228	206,099

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding	2012 Corporate Purpose								2012A Refunding					
	Total		Levy Portion		Water Utility Portion		Stormwater Utility Portion		Total		Levy Portion		Water Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	140,000	27,450	55,000	2,200	50,000	19,450	35,000	5,800	10,000	25,200	5,000	7,300	5,000	17,900
2017	145,000	24,650	55,000	1,100	50,000	18,450	40,000	5,100	10,000	25,000	5,000	7,200	5,000	17,800
2018	90,000	21,750	-	-	50,000	17,450	40,000	4,300	140,000	24,800	40,000	7,100	100,000	17,700
2019	90,000	19,950	-	-	50,000	16,450	40,000	3,500	145,000	22,000	45,000	6,300	100,000	15,700
2020	95,000	18,150	-	-	50,000	15,450	45,000	2,700	145,000	19,100	45,000	5,400	100,000	13,700
2021	95,000	16,250	-	-	50,000	14,450	45,000	1,800	150,000	16,200	45,000	4,500	105,000	11,700
2022	95,000	14,350	-	-	50,000	13,450	45,000	900	160,000	13,200	45,000	3,600	115,000	9,600
2023	50,000	12,450	-	-	50,000	12,450	-	-	165,000	10,000	45,000	2,700	120,000	7,300
2024	50,000	11,450	-	-	50,000	11,450	-	-	165,000	6,700	45,000	1,800	120,000	4,900
2025	50,000	10,450	-	-	50,000	10,450	-	-	170,000	3,400	45,000	900	125,000	2,500
2026	55,000	9,450	-	-	55,000	9,450	-	-	-	-	-	-	-	-
2027	55,000	8,350	-	-	55,000	8,350	-	-	-	-	-	-	-	-
2028	55,000	7,250	-	-	55,000	7,250	-	-	-	-	-	-	-	-
2029	55,000	5,876	-	-	55,000	5,876	-	-	-	-	-	-	-	-
2030	60,000	4,500	-	-	60,000	4,500	-	-	-	-	-	-	-	-
2031	60,000	3,000	-	-	60,000	3,000	-	-	-	-	-	-	-	-
2032	60,000	1,500	-	-	60,000	1,500	-	-	-	-	-	-	-	-
Total	1,300,000	216,826	110,000	3,300	900,000	189,426	290,000	24,100	1,260,000	165,600	365,000	46,800	895,000	118,800

Debt Funding	2012B Refunding			
	Total		Levy Portion	
Year	Principal	Interest	Principal	Interest
2016	95,000	28,205	95,000	28,205
2017	100,000	27,230	100,000	27,230
2018	105,000	26,074	105,000	26,074
2019	110,000	24,593	110,000	24,593
2020	120,000	22,718	120,000	22,718
2021	125,000	20,418	125,000	20,418
2022	130,000	17,738	130,000	17,738
2023	140,000	14,663	140,000	14,663
2024	150,000	11,105	150,000	11,105
2025	155,000	7,061	155,000	7,061
2026	170,000	2,465	170,000	2,465
Total	1,400,000	202,270	1,400,000	202,270

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding	2013 Corporate Purpose													
	Total		Levy Portion		Public Improvement Portion		TID #2 Portion		Water Utility Portion		Sewer Utility Portion		Stormwater Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	700,000	277,835	20,000	11,900	60,000	7,950	60,000	51,586	120,000	65,386	345,000	44,700	95,000	96,313
2017	710,000	260,189	20,000	11,400	60,000	6,450	65,000	50,013	120,000	62,388	345,000	36,075	100,000	93,863
2018	725,000	238,664	20,000	10,800	60,000	4,650	70,000	47,988	120,000	58,788	345,000	25,725	110,000	90,713
2019	735,000	216,756	20,000	10,200	60,000	2,850	75,000	45,813	120,000	55,188	345,000	15,367	115,000	87,338
2020	750,000	194,489	20,000	9,600	65,000	975	80,000	43,488	120,000	51,588	340,000	5,100	125,000	83,738
2021	350,000	179,300	20,000	9,075	-	-	85,000	41,331	120,000	48,438	-	-	125,000	80,456
2022	375,000	170,686	20,000	8,600	-	-	90,000	39,250	120,000	45,598	-	-	145,000	77,238
2023	385,000	161,176	20,000	8,100	-	-	95,000	36,938	120,000	42,588	-	-	150,000	73,550
2024	400,000	150,363	20,000	7,550	-	-	100,000	34,250	120,000	39,288	-	-	160,000	69,275
2025	420,000	138,063	25,000	6,875	-	-	105,000	31,175	120,000	35,688	-	-	170,000	64,325
2026	445,000	125,088	25,000	6,125	-	-	110,000	27,950	125,000	32,013	-	-	185,000	59,000
2027	460,000	111,513	25,000	5,375	-	-	110,000	24,650	125,000	28,263	-	-	200,000	53,225
2028	480,000	97,413	25,000	4,625	-	-	115,000	21,275	125,000	24,513	-	-	215,000	47,000
2029	495,000	82,169	25,000	3,844	-	-	115,000	17,681	125,000	20,606	-	-	230,000	40,038
2030	520,000	65,676	25,000	3,031	-	-	115,000	13,944	130,000	16,463	-	-	250,000	32,238
2031	535,000	47,864	25,000	2,188	-	-	115,000	10,063	135,000	11,988	-	-	260,000	23,625
2032	545,000	28,948	25,000	1,313	-	-	115,000	6,038	135,000	7,247	-	-	270,000	14,350
2033	555,000	9,714	25,000	438	-	-	115,000	2,013	140,000	2,450	-	-	275,000	4,813
Total	9,585,000	2,555,906	405,000	121,039	305,000	22,875	1,735,000	545,446	2,240,000	648,481	1,720,000	126,967	3,180,000	1,091,098

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding Year	2013 NAN				2013 Revenue Bond				2013 STFL GO Bond			
	Total		Stormwater Utility Portion		Total		Sewer Utility Portion		Total		Levy Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	4,045,000	20,225	4,045,000	20,225	50,000	49,670	50,000	49,670	116,786	110,302	116,786	110,302
2017	-	-	-	-	55,000	48,620	55,000	48,620	121,467	105,621	121,467	105,621
2018	-	-	-	-	55,000	47,520	55,000	47,520	126,022	101,066	126,022	101,066
2019	-	-	-	-	55,000	46,420	55,000	46,420	130,747	96,339	130,747	96,339
2020	-	-	-	-	55,000	45,251	55,000	45,251	135,400	91,687	135,400	91,687
2021	-	-	-	-	60,000	43,957	60,000	43,957	140,728	86,360	140,728	86,360
2022	-	-	-	-	60,000	42,532	60,000	42,532	146,005	81,082	146,005	81,082
2023	-	-	-	-	60,000	41,032	60,000	41,032	151,481	75,607	151,481	75,607
2024	-	-	-	-	65,000	39,307	65,000	39,307	156,969	70,117	156,969	70,117
2025	-	-	-	-	65,000	37,357	65,000	37,357	163,048	64,039	163,048	64,039
2026	-	-	-	-	65,000	35,342	65,000	35,342	169,162	57,925	169,162	57,925
2027	-	-	-	-	70,000	33,182	70,000	33,182	175,506	51,582	175,506	51,582
2028	-	-	-	-	70,000	30,890	70,000	30,890	181,964	45,124	181,964	45,124
2029	-	-	-	-	75,000	28,462	75,000	28,462	188,911	38,177	188,911	38,177
2030	-	-	-	-	75,000	25,893	75,000	25,893	195,994	31,092	195,994	31,092
2031	-	-	-	-	75,000	23,268	75,000	23,268	203,344	23,743	203,344	23,743
2032	-	-	-	-	80,000	20,516	80,000	20,516	210,925	16,162	210,925	16,162
2033	-	-	-	-	80,000	17,636	80,000	17,636	218,880	8,207	218,880	8,207
2034	-	-	-	-	85,000	14,666	85,000	14,666	-	-	-	-
2035	-	-	-	-	85,000	11,563	85,000	11,563	-	-	-	-
2036	-	-	-	-	90,000	8,325	90,000	8,325	-	-	-	-
2037	-	-	-	-	90,000	4,995	90,000	4,995	-	-	-	-
2038	-	-	-	-	90,000	1,665	90,000	1,665	-	-	-	-
Total	4,045,000	20,225	4,045,000	20,225	1,610,000	698,069	1,610,000	698,069	2,933,339	1,154,232	2,933,339	1,154,232

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/15 (CONT.)

Debt Funding Year	2015 Corporate Purpose (Includes Refunding of 2010 BAB)											
	Total		Stormwater Utility		Levy Portion		Levy Portion - BAB		Water Utility - BAB		TID #1 - BAB	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	175,000	285,227	105,000	59,604	65,000	116,835	-	64,158	5,000	35,811	-	8,819
2017	335,000	245,127	80,000	50,763	245,000	99,638	-	55,925	10,000	31,113	-	7,688
2018	390,000	239,689	80,000	49,563	300,000	95,550	-	55,925	10,000	30,963	-	7,688
2019	515,000	231,614	85,000	48,113	165,000	91,650	145,000	54,475	95,000	29,938	25,000	7,438
2020	535,000	221,114	85,000	46,413	170,000	88,300	155,000	51,475	100,000	27,988	25,000	6,938
2021	540,000	210,364	85,000	44,713	175,000	84,850	155,000	48,375	100,000	25,988	25,000	6,438
2022	555,000	199,414	85,000	43,013	180,000	81,300	165,000	45,175	100,000	23,988	25,000	5,938
2023	570,000	185,314	90,000	40,813	185,000	76,725	170,000	40,975	100,000	21,488	25,000	5,313
2024	580,000	168,064	90,000	38,113	185,000	71,175	180,000	35,725	100,000	18,488	25,000	4,563
2025	605,000	150,289	95,000	35,338	190,000	65,550	190,000	30,175	105,000	15,413	25,000	3,813
2026	590,000	133,839	100,000	32,663	200,000	60,200	175,000	25,138	95,000	12,650	20,000	3,188
2027	605,000	118,144	100,000	30,038	205,000	54,881	180,000	20,475	95,000	10,156	25,000	2,594
2028	620,000	100,526	105,000	27,088	205,000	48,988	190,000	15,150	95,000	7,425	25,000	1,875
2029	640,000	81,626	110,000	23,863	205,000	42,838	200,000	9,300	100,000	4,500	25,000	1,125
2030	650,000	62,276	110,000	20,563	205,000	36,688	210,000	3,150	100,000	1,500	25,000	375
2031	315,000	47,801	115,000	17,188	200,000	30,613	-	-	-	-	-	-
2032	320,000	38,276	120,000	13,663	200,000	24,613	-	-	-	-	-	-
2033	335,000	28,032	120,000	9,913	215,000	18,119	-	-	-	-	-	-
2034	345,000	16,982	120,000	6,013	225,000	10,969	-	-	-	-	-	-
2035	350,000	5,687	125,000	2,031	225,000	3,656	-	-	-	-	-	-
Total	9,570,000	2,769,405	2,005,000	639,469	3,945,000	1,203,138	2,115,000	555,596	1,210,000	297,409	295,000	73,793

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/15

	Total		Levy Portion		Special Assesment Portion		TID Portion		Water Utility Portion		Sewer Utility Portion		Stormwater Utility Portion	
	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2016	7,782,029	1,626,726	1,597,000	696,296	114,850	29,002	275,820	153,520	664,573	277,365	849,786	288,601	4,280,000	181,942
2017	4,017,099	1,467,360	1,825,686	627,522	115,600	25,702	289,797	144,741	698,852	253,165	867,164	266,504	220,000	149,726
2018	4,127,330	1,354,663	1,882,507	578,330	96,932	22,451	307,713	136,030	727,533	231,078	882,645	242,198	230,000	144,576
2019	3,978,025	1,243,275	1,774,422	529,158	99,540	19,508	294,157	127,036	671,834	211,276	898,072	217,346	240,000	138,951
2020	4,103,952	1,130,413	1,844,894	478,832	105,040	16,390	304,717	117,806	688,745	192,501	905,556	192,033	255,000	132,851
2021	3,795,863	1,018,809	1,897,742	424,610	40,790	14,111	316,146	108,330	702,751	173,469	583,434	171,320	255,000	126,969
2022	3,478,043	916,343	1,582,704	373,805	39,682	12,767	326,584	98,437	660,952	155,062	593,121	155,121	275,000	121,151
2023	3,175,750	818,497	1,330,372	329,599	40,432	11,351	339,287	87,660	643,685	136,722	581,974	138,802	240,000	114,363
2024	3,308,808	718,399	1,384,361	286,153	44,290	9,822	364,970	75,598	661,811	117,275	603,376	122,163	250,000	107,388
2025	2,957,803	619,676	1,160,655	244,392	35,649	8,357	283,503	64,187	613,747	97,969	599,249	105,108	265,000	99,663
2026	2,832,189	527,157	1,123,298	206,674	34,540	7,041	288,941	54,195	491,147	79,694	609,263	87,890	285,000	91,663
2027	2,632,174	440,728	959,814	172,270	35,533	5,689	270,236	44,434	437,199	64,945	629,392	70,127	300,000	83,263
2028	2,353,573	360,160	840,274	141,679	37,147	4,249	280,881	34,715	393,664	51,768	481,607	53,661	320,000	74,088
2029	2,436,043	280,211	865,599	112,132	38,397	2,714	291,596	24,316	403,617	38,607	496,834	38,541	340,000	63,901
2030	1,825,994	208,937	798,202	83,693	24,147	1,449	169,445	16,086	353,570	26,277	120,630	28,631	360,000	52,801
2031	1,513,344	152,176	590,432	59,788	24,147	483	144,445	10,652	258,766	16,259	120,554	24,181	375,000	40,813
2032	1,215,925	105,402	435,925	42,088	-	-	115,000	6,038	195,000	8,747	80,000	20,516	390,000	28,013
2033	1,188,880	63,589	458,880	26,764	-	-	115,000	2,013	140,000	2,450	80,000	17,636	395,000	14,726
2034	430,000	31,648	225,000	10,969	-	-	-	-	-	-	85,000	14,666	120,000	6,013
2035	435,000	17,250	225,000	3,656	-	-	-	-	-	-	85,000	11,563	125,000	2,031
2036	90,000	8,325	-	-	-	-	-	-	-	-	90,000	8,325	-	-
2037	90,000	4,995	-	-	-	-	-	-	-	-	90,000	4,995	-	-
2038	90,000	1,665	-	-	-	-	-	-	-	-	90,000	1,665	-	-
	57,857,824	13,116,404	22,802,767	5,428,410	926,716	191,086	4,778,238	1,305,794	9,407,446	2,134,629	10,422,657	2,281,593	9,520,000	1,774,892

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2016 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	103,363	11,138	29,087	29,087	6,810	179,486
Village Manager Totals	103,363	11,138	29,087	29,087	6,810	179,486
53000 - Finance/Clerk						
100 - Salary & Wages	101,233	31,680	31,680	31,680	6,665	202,938
Finance/Clerk Totals	101,233	31,680	31,680	31,680	6,665	202,938
57000 - Court						
100 - Salary	51,789	-	-	-	-	51,789
Court Totals	51,789	-	-	-	-	51,789
61000 - Police:						
100 - Salary	792,579	-	-	-	-	792,579
110 - Patrol Wages	1,101,553	-	-	-	-	1,101,553
111 - Community Service Officers	25,170	-	-	-	17,979	43,149
112 - Clerical Wages	73,219	-	-	-	-	73,219
113 - Overtime	63,586	-	-	-	-	63,586
114 - Holiday Payout	58,100	-	-	-	-	58,100
Police Total	2,114,208	-	-	-	17,979	2,132,186
63000 - Health:						
100 - Salary & Wages	98,146	-	-	-	-	98,146
Health Total	98,146	-	-	-	-	98,146

2016 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	86,050	38,859	44,855	49,521	2,998	222,283
112 - Clerical Wages	3,900	3,900	3,900	3,900	-	15,600
120 - General DPW Labor	510,247	105,261	122,661	95,532	6,770	840,470
121 - Solid Waste Collection	191,396	-	-	-	-	191,396
122 - Recycling Collection	57,264	-	-	-	-	57,264
Engineering/Public Works Total	848,857	148,020	171,416	148,953	9,768	1,327,013
65000 - Inspection						
100 - Salary & Wages	160,013	-	-	-	-	160,013
Inspection Total	160,013	-	-	-	-	160,013
55500 - Facilities Management						
100 - Salary & Wages**	33,430	-	-	-	-	33,430
Facilities Management Total	33,430	-	-	-	-	33,430
93100 - Library:						
100 - Salary & Wages	422,935	-	-	-	-	422,935
Library Total	422,935	-	-	-	-	422,935
Accumulated Totals	$ 3,933,974	$ 190,838	$ 232,183	$ 209,720	$ 41,222	$ 4,607,938

** Includes 15% or $14,535 of Facility Manager's wages allocated from Department of Public Works

2016 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	7,907	852	2,225	2,225	521	13,731
160 - Health Insurance Premium	23,508	1,959	5,877	5,877	1,959	39,180
161 - Health Insurance Deductible	1,320	110	330	330	110	2,200
170 - Retirement Contribution	6,370	735	1,855	1,855	385	11,200
180 - Group Life Insurance Premium	34	-	5	5	5	48
181 - Disability Insurance Premium	76	-	11	11	11	108
Village Manager Totals	39,214	3,656	10,303	10,303	2,990	66,467
53000 - Finance/Clerk						
150 - FICA	7,744	2,424	2,424	2,424	510	15,525
160 - Health Insurance Premium	21,645	8,271	8,271	8,271	1,414	47,870
161 - Health Insurance Deductible	1,305	470	470	470	85	2,800
170 - Retirement Contribution	6,681	2,091	2,091	2,091	440	13,394
180 - Group Life Insurance Premium	130	50	50	50	7	288
181 - Disability Insurance Premium	166	49	49	49	12	324
Finance/Clerk Totals	37,671	13,354	13,354	13,354	2,468	80,201
57000 - Court						
150 - FICA	3,962	-	-	-	-	3,962
160 - Health Insurance Premium	8,690	-	-	-	-	8,690
161 - Health Insurance Deductible	600	-	-	-	-	600
170 - Retirement Contribution	3,418	-	-	-	-	3,418
180 - Group Life Insurance Premium	276	-	-	-	-	276
181 - Disability Insurance Premium	120	-	-	-	-	120
Court Totals	17,066	-	-	-	-	17,066
60000 - Police:						
150 - FICA	162,287	-	-	-	825	163,112
160 - Health Insurance Premium	385,483	-	-	-	-	385,483
161 - Health Insurance Deductible	21,700	-	-	-	-	21,700
170 - Retirement Contribution	189,054	-	-	-	-	189,054
180 - Group Life Insurance Premium	2,220	-	-	-	-	2,220
181 - Disability Insurance Premium	3,708	-	-	-	-	3,708
185 - Safety & Uniform Allowance	12,500	-	-	-	-	12,500
Police Total	776,953	-	-	-	825	777,778

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Benefits
63000 - Health:						
150 - FICA	7,508	-	-	-	-	7,508
160 - Health Insurance Premium	8,690	-	-	-	-	8,690
161 - Health Insurance Deductible	600	-	-	-	-	600
170 - Retirement Contribution	2,929	-	-	-	-	2,929
180 - Group Life Insurance Premium	240	-	-	-	-	240
181 - Disability Insurance Premium	96	-	-	-	-	96
Health Total	20,063	-	-	-	-	20,063
64000 - Engineering/Public Works:						
150 - FICA	66,004	11,353	13,143	11,425	747	102,673
160 - Health Insurance Premium	260,855	41,260	46,934	40,077	2,939	392,064
161 - Health Insurance Deductible	15,075	2,280	2,695	2,485	165	22,700
170 - Retirement Contribution	54,483	9,767	11,311	9,957	645	86,163
180 - Group Life Insurance Premium	2,231	448	518	473	39	3,708
181 - Disability Insurance Premium	1,794	309	359	314	20	2,796
185 - Safety & Uniform Allowance	7,067	932	1,114	932	81	10,125
Engineering/Public Works Total	407,509	66,348	76,074	65,662	4,636	620,229
65000 - Inspection/Facility Maintenance:						
150 - FICA	13,642	-	-	-	-	13,642
160 - Health Insurance Premium	58,770	-	-	-	-	58,770
161 - Health Insurance Deductible	3,300	-	-	-	-	3,300
170 - Retirement Contribution	11,769	-	-	-	-	11,769
180 - Group Life Insurance Premium	420	-	-	-	-	420
181 - Disability Insurance Premium	384	-	-	-	-	384
Inspection Total	88,286	-	-	-	-	88,286
93000 - Library:						
150 - FICA	32,355	-	-	-	-	32,355
160 - Health Insurance Premium	62,801	-	-	-	-	62,801
161 - Health Insurance Deductible	3,850	-	-	-	-	3,850
170 - Retirement Contribution	20,552	-	-	-	-	20,552
180 - Group Life Insurance Premium	912	-	-	-	-	912
181 - Disability Insurance Premium	816	-	-	-	-	816
Library Total	121,285	-	-	-	-	121,285
Accumulated Totals	$ 1,508,048	$ 83,359	$ 99,731	$ 89,319	$ 10,920	$ 1,791,376

2016 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	111,384	-	-	111,384	8,521	7,351	19,590	1,100	-	-	-	147,946
Manager's Assistant	58,316	-	-	58,316	4,461	3,849	19,590	1,100	48	108	-	87,472
Manager's Intern	9,786	-	-	9,786	749	-	-	-	-	-	-	10,535
Total	179,486	-	-	179,486	13,731	11,200	39,180	2,200	48	108	-	245,953
Finance/Clerk:												
Finance Director/Clerk	85,997	-	-	85,997	6,579	5,676	19,590	1,100	72	156	-	119,170
Asst Finance Director/Treasurer	49,306	444	-	49,750	3,806	3,284	19,590	1,100	144	84	-	77,758
Asst Clerk	45,339	1,962	-	47,301	3,619	3,122	8,690	600	72	84	-	63,487
Office Assistant	19,890	-	-	19,890	1,522	1,313	-	-	-	-	-	22,725
Total	200,532	2,406	-	202,938	15,525	13,394	47,870	2,800	288	324	-	283,140
Court												
Court Clerk	49,115	2,674	-	51,789	3,962	3,418	8,690	600	276	120	-	68,855
Total	49,115	2,674	-	51,789	3,962	3,418	8,690	600	276	120	-	68,855
Police Dept:												
Police Chief	105,960	-	-	105,960	8,106	5,298	3,946	-	-	-	500	123,810
Captain	100,033	-	4,592	104,625	8,004	9,929	18,644	1,100	300	160	500	143,261
Sergeant	84,055	3,152	4,695	91,902	7,031	8,722	19,590	1,100	96	160	500	129,100
Sergeant	84,055	3,152	3,495	90,702	6,939	8,608	19,590	1,100	468	160	500	128,066
Sergeant	84,055	3,152	6,105	93,312	7,138	8,855	3,000	-	156	160	500	113,121
Sergeant	84,055	3,152	3,944	91,151	6,973	8,650	19,590	1,100	84	160	500	128,208
Sergeant	84,055	3,152	3,944	91,151	6,973	8,650	8,690	600	84	160	500	116,808
Detective	81,113	3,042	4,283	88,438	6,765	8,393	3,000	-	84	160	500	107,340
Police Officer	74,975	2,812	1,110	78,897	6,036	7,487	19,590	1,100	36	160	500	113,805
Police Officer	74,975	2,812	3,505	81,292	6,219	7,715	19,590	1,100	48	160	500	116,623
Police Officer	74,975	2,812	3,425	81,212	6,213	7,707	19,590	1,100	120	160	500	116,601
Police Officer	74,975	2,812	1,110	78,897	6,036	7,487	19,590	1,100	24	160	500	113,793
Police Officer	74,975	2,812	2,209	79,996	6,120	7,592	19,590	1,100	120	160	500	115,177
Police Officer - First Year	56,209	2,108	1,541	59,858	4,579	5,681	8,690	600	24	160	250	79,841
Police Officer	74,975	2,812	1,573	79,360	6,071	7,531	19,590	1,100	60	160	500	114,371
Police Officer	74,975	2,812	3,425	81,212	6,213	7,707	19,590	1,100	60	160	500	116,541
Police Officer	74,975	2,812	2,289	80,076	6,126	7,599	8,690	600	36	160	500	103,786
Police Officer	74,975	2,812	2,209	79,996	6,120	7,592	19,590	1,100	36	160	500	115,093
Police Officer	74,975	2,812	1,110	78,897	6,036	7,487	19,590	1,100	36	160	500	113,805
Police Officer	74,975	2,812	3,505	81,292	6,219	7,715	19,590	1,100	132	160	500	116,707
Police Officer - Year 3	74,975	2,812	3,505	81,292	6,219	7,715	8,690	600	24	144	500	105,183
Police Officer - Year 2	72,197	2,707	2,289	77,193	5,905	7,326	19,590	1,100	24	144	500	111,782
Police Officer - Year 2	72,197	2,707	2,289	77,193	5,905	7,326	19,590	1,100	24	144	500	111,782
Detective/CLO	76,038	2,851	2,358	81,247	6,215	7,710	19,590	1,100	36	160	500	116,559
Community Service Officer - PT	14,383	-	-	14,383	1,100	-	-	-	-	-	250	15,733
Community Service Officer - PT	14,383	-	-	14,383	1,100	-	-	-	-	-	250	15,733
Community Service Officer - PT	14,383	-	-	14,383	1,100	-	-	-	-	-	250	15,733
Police Clerk - PT	17,909	-	-	17,909	1,370	-	-	-	-	-	-	19,279
Police Clerk	38,337	672	-	39,009	2,984	2,575	8,690	600	108	84	-	54,050
Police Administrative Assistant	16,973	-	-	16,973	1,298	-	-	-	-	-	-	18,271
Total	2,000,090	63,586	68,510	2,132,186	163,112	189,054	385,483	21,700	2,220	3,708	12,500	2,909,964

					Employer Funded							Total
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Health Department:												
Nurse	44,377	-	-	44,377	3,395	2,929	8,690	600	240	96	-	60,327
Aide - PT	8,996	-	-	8,996	688	-	-	-	-	-	-	9,684
Aide - PT	8,935	-	-	8,935	684	-	-	-	-	-	-	9,619
Aide - PT	8,972	-	-	8,972	686	-	-	-	-	-	-	9,658
Aide - PT	8,996	-	-	8,996	688	-	-	-	-	-	-	9,684
Aide - PT	8,935	-	-	8,935	684	-	-	-	-	-	-	9,619
Aide - PT	8,935	-	-	8,935	684	-	-	-	-	-	-	9,619
Total	98,146	-	-	98,146	7,508	2,929	8,690	600	240	96	-	118,209
Engineering/Public Works												
Engineer/DPW Director	100,786	-	-	100,786	7,710	6,652	19,590	1,100	288	156	405	136,687
Staff Engineer	59,441	529	-	59,970	4,588	3,958	19,590	1,100	48	120	405	89,778
DPW Superintendent/Forester	76,644	-	-	76,644	5,863	5,059	19,590	1,100	384	156	405	109,201
Garage Supervisor/Mechanic	68,082	3,126	-	71,208	5,447	4,700	19,590	1,100	384	132	405	102,966
Services Technician	58,238	4,102	1,850	64,190	4,911	4,237	19,590	1,100	348	156	405	94,936
Service Worker	56,138	364	-	56,502	4,322	3,729	19,590	1,100	300	132	405	86,081
Service Worker	56,244	1,866	-	58,110	4,445	3,835	14,318	1,100	312	132	405	82,657
Service Worker	55,968	309	-	56,277	4,305	3,714	8,690	600	168	120	405	74,280
Foreman	60,147	5,147	1,850	67,144	5,137	4,432	19,590	1,100	72	132	405	98,011
Service Worker	55,841	644	-	56,485	4,321	3,728	19,590	1,100	168	156	405	85,954
Service Worker	55,841	67	-	55,908	4,277	3,690	19,590	1,100	372	132	405	85,474
Service Worker	55,841	1,195	-	57,036	4,363	3,764	19,590	1,100	96	132	405	86,486
Service Worker	56,116	1,120	-	57,236	4,379	3,778	19,590	1,100	168	132	405	86,787
Service Worker/Utility Tech	58,238	1,876	1,850	61,964	4,740	4,090	8,690	600	180	132	405	80,801
Driver/Collector	55,374	1,890	-	57,264	4,381	3,779	19,590	1,100	96	144	405	86,759
Service Worker	55,374	146	-	55,520	4,247	3,664	19,590	1,100	60	144	405	84,731
Driver/Collector	44,257	-	-	44,257	3,386	2,921	19,590	1,100	-	-	405	71,659
Driver/Collector	55,522	587	-	56,109	4,292	3,703	19,590	1,100	96	132	405	85,428
Service Worker	55,777	1,823	-	57,600	4,406	3,802	19,590	1,100	60	132	405	87,096
Driver/Collector	45,254	370	-	45,624	3,490	3,011	8,690	600	36	108	405	61,965
Driver/Collector	45,254	152	-	45,406	3,474	2,997	18,644	1,100	36	108	405	72,170
Service Technician	44,257	-	-	44,257	3,386	2,921	19,590	1,100	36	108	405	71,803
Meter Reader - PT	3,896	-	-	3,896	298	-	-	-	-	-	-	4,194
Administrative Assistant	15,600	-	-	15,600	1,193	-	-	-	-	-	-	16,793
Summer help - Seasonal	5,712	-	-	5,712	437	-	-	-	-	-	405	6,554
Summer help - Seasonal	5,712	-	-	5,712	437	-	-	-	-	-	405	6,554
Summer help - Seasonal	5,712	-	-	5,712	437	-	-	-	-	-	405	6,554
Total	1,311,266	25,314	5,550	1,342,130	102,673	86,163	392,064	22,700	3,708	2,796	10,125	1,962,360
Inspection/Facility Maintenance												
Building Inspector	69,000	-	-	69,000	5,279	4,554	19,590	1,100	84	156	-	99,763
Building Inspector	52,000	-	-	52,000	3,978	3,432	19,590	1,100	72	144	-	80,316
Clerical Assistant	38,486	527	-	39,013	2,985	2,575	19,590	1,100	264	84	-	65,611
Custodian	18,312	-	-	18,312	1,401	1,209	-	-	-	-	-	20,921
Total	177,798	527	-	178,325	13,642	11,769	58,770	3,300	420	384	-	266,611

2016 Budget
Personnel Detail (cont.)

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Library:												
Library Director	73,185	-	-	73,185	5,599	4,830	19,590	1,100	84	156	-	104,544
Circulation Supervisor	42,536	-	-	42,536	3,254	2,807	3,000	-	300	96	-	51,993
Administrative & Adult Services	43,075	-	-	43,075	3,295	2,843	8,690	600	48	108	-	58,659
Community & Adult Services	43,075	-	-	43,075	3,295	2,843	8,690	600	36	108	-	58,647
Head of Youth Services	46,844	-	-	46,844	3,584	3,092	8,690	600	36	108	-	62,954
Reference Librarian	23,522	-	-	23,522	1,799	1,552	9,795	600	156	108	-	37,533
Reference Librarian	18,176	-	-	18,176	1,390	-	-	-	-	-	-	19,566
Youth Services Assistant	17,907	-	-	17,907	1,370	-	-	-	-	-	-	19,277
Circulation Clerk 1	9,039	-	-	9,039	691	597	-	-	60	-	-	10,387
Circulation Clerk 2	11,014	-	-	11,014	843	727	-	-	96	24	-	12,703
Circulation Clerk 3	6,913	-	-	6,913	529	-	-	-	-	-	-	7,442
Circulation Clerk 4	8,857	-	-	8,857	678	-	-	-	-	-	-	9,535
Circulation Clerk 5	14,034	-	-	14,034	1,074	926	4,345	350	96	108	-	20,933
Circulation Clerk 6	3,339	-	-	3,339	255	-	-	-	-	-	-	3,594
Circulation Clerk 7	7,129	-	-	7,129	545	-	-	-	-	-	-	7,674
Circulation Clerk 8	5,068	-	-	5,068	388	334	-	-	-	-	-	5,790
Circulation Clerk 9	6,678	-	-	6,678	511	-	-	-	-	-	-	7,189
Circulation Clerk 10	6,482	-	-	6,482	496	-	-	-	-	-	-	6,978
Shelver 1	1,923	-	-	1,923	147	-	-	-	-	-	-	2,070
Shelver 2	1,250	-	-	1,250	96	-	-	-	-	-	-	1,346
Shelver 3	1,563	-	-	1,563	120	-	-	-	-	-	-	1,683
Shelver 4	2,046	-	-	2,046	157	-	-	-	-	-	-	2,203
Shelver 5	3,824	-	-	3,824	293	-	-	-	-	-	-	4,117
Shelver 6	2,422	-	-	2,422	185	-	-	-	-	-	-	2,607
Shelver 7	1,797	-	-	1,797	137	-	-	-	-	-	-	1,934
Shelver 8	2,071	-	-	2,071	158	-	-	-	-	-	-	2,229
Shelver 9	1,627	-	-	1,627	124	-	-	-	-	-	-	1,751
Intern 1	8,531	-	-	8,531	653	-	-	-	-	-	-	9,184
Intern 2	9,008	-	-	9,008	689	-	-	-	-	-	-	9,697
Total	422,935	-	-	422,935	32,355	20,552	62,801	3,850	912	816	-	544,220
Accumulated Totals	**4,439,368**	**94,509**	**74,060**	**4,607,937**	**352,507**	**338,480**	**1,003,550**	**57,750**	**8,112**	**8,352**	**22,625**	**6,399,313**

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2016 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	50%	10%	20%	20%	-	100%
Manager's Assistant	70%	-	10%	10%	10%	100%
Manager's Intern	70%	-	10%	10%	10%	100%
Finance/Clerk:						
Finance Director/Clerk	50%	15%	15%	15%	5%	100%
Asst Finance Director/Treasurer	25%	25%	25%	25%	-	100%
Assistant Clerk	80%	5%	5%	5%	5%	100%
Office Assistant	40%	20%	20%	20%	-	100%
Police Dept:						
Community Service Officer - PT	75%	-	-	-	25%	100%
Community Service Officer - PT	50%	-	-	-	50%	100%
Community Service Officer - PT	50%	-	-	-	50%	100%

2016 Budget
Personnel Wage & Benefits - Utility Fund Allocation (cont.)

	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%
Engineer Technician II	50%	10%	20%	15%	5%	100%
DPW Superintendent/Forester	60%	10%	10%	20%	-	100%
Garage Supervisor/Mechanic	55%	10%	15%	15%	5%	100%
Services Technician	80%	10%	5%	-	5%	100%
Service Worker	50%	10%	20%	20%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	70%	5%	10%	15%	-	100%
Services Technician	25%	25%	25%	25%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	70%	10%	10%	10%	-	100%
Service Worker	85%	5%	5%	5%	-	100%
Service Worker	40%	10%	25%	25%	-	100%
Service Worker/Utility Tech	5%	45%	45%	5%	-	100%
Driver/Collector - Year 4	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	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%
Asst Supervisor/Foreman	25%	25%	25%	25%	-	100%
Meter Reader	-	50%	50%	-	-	100%
Administrative Assistant	25%	25%	25%	25%	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%
Summer help - Seasonal	100%	-	-	-	-	100%

Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Board	Professional/Consulting Fees	$ 26,000	19,500	-	6,500	-	-
Finance/Clerk	Accounting/utility software license	$ 11,355	6,018	1,703	1,703	1,703	227
Finance/Clerk	Special assessment software license	$ 2,700	2,025	-	675	-	-
Village Hall	Postage	$ 14,000	11,900	700	700	560	140
Village Hall	Utilities - Electric/Water/Stormwater	$ 202,000	139,380	20,200	20,200	20,200	2,020
Village Hall	Office Supplies	$ 15,000	12,750	750	750	600	150
Village Hall	Telephone/internet	$ 25,000	17,500	2,500	2,500	2,500	-
Facilities Management	Building Maintenance	$ 114,900	97,665	5,745	5,745	5,745	-
Police Department	Gas & Fuel	$ 53,535	53,000	-	-	-	535
PW/Engineering	DPW Travel/Training/Meetings	$ 6,500	3,575	975	975	975	-
PW/Engineering	DPW Phone - mainline/cellphones/internet	$ 20,000	14,000	2,000	2,000	2,000	-
PW/Engineering	GIS Hosting & Maintenance	$ 24,000	6,000	6,000	6,000	6,000	-
PW/Engineering	Weather Monitoring Software	$ 2,400	600	600	600	600	-
PW/Engineering	Office Supplies	$ 1,000	700	100	100	100	-
PW/Engineering	Fuel & Oil	$ 110,000	60,500	11,000	16,500	16,500	5,500
PW/Engineering	Vehicle Materials & Maintenance	$ 115,000	63,250	11,500	17,250	17,250	5,750
PW/Engineering	Locating Costs (Digger Hotline)	$ 4,000	1,000	1,000	1,000	1,000	-
PW/Engineering	Engineer Consulting Services	$ 60,000	15,000	15,000	15,000	15,000	-
Contingencies & Transfers	Postemployment benefit liability	$ 20,000	11,000	2,000	3,000	3,000	1,000
Insurance	Insurance	$ 306,034	168,321	30,603	45,904	45,904	15,302
Contracted Services	Audit services	$ 43,000	29,240	6,450	5,590	860	860
	Totals	$ 1,176,424	$ 732,924	$ 118,826	$ 152,692	$ 140,497	$ 31,484

Expense Account Percentage Distribution to Utility Funds

			Expense Allocation Percentage				
Department	Account Description	Total	General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Board	Professional/Consulting Fees	100%	75%	-	25%	-	-
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%	69%	10%	10%	10%	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 & Fuel	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 & Fuel	100%	55%	10%	15%	15%	5%
PW/Engineering	Vehicle Materials & Maintenance	100%	55%	10%	15%	15%	5%
PW/Engineering	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%	-
PW/Engineering	Engineer Consulting Services	100%	25%	25%	25%	25%	-
Contingencies & Transfers	Postemployment benefit liability	100%	55%	10%	15%	15%	5%
Insurance	Insurance	100%	55%	10%	15%	15%	5%
Contracted Services	Audit services	100%	68%	15%	13%	2%	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, 2014, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.

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

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

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

FEE SCHEDULE

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

FEE SCHEDULE

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	No Fee
Clerk/Treasurer	**Tax Roll**	
Clerk/Treasurer	Printed	$ 150.00
Clerk/Treasurer	Electronic	$ 20.00
Clerk/Treasurer	Village Hall Meeting Room Rental	$ 30.00
Clerk/Treasurer	Voter Registration Lists	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Voted Poll List	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Absentee Voter Listing	$25 + $5/1,000 + .25 per page
Clerk/Treasurer	Resident Labels (per label)	$ 0.04
Fire Department	www.nsfire.org for full list of fees	
Parking	Overnight Parking Permit - Full Month	$ 30.00
Parking	Overnight Parking Permit - after 15th of month	$ 15.00
Building	Board of Appeals - Appeal fee	$ 250.00
Building	**Zoning Fees**	
Building	New Home	$ 150.00
Building	Addition	$ 75.00
Building	Accessory Structure (shed/garage)	$ 50.00
Building	Commercial Building	$ 250.00
Building	Zoning Amendment	$ 250.00
Building	Zoning Board of Appeals	$ 250.00
Building	Fee to be removed from BOA meeting and placed	
Building	on next agenda after posted	$ 150.00

FEE SCHEDULE

Department	Description	Cost
Building	**Building**	
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 Residential
Building	Minimum	100.00 Commercial
Building	Exceeding minimum	$8.00 / $1,000 value
Building	Sign	$ 50.00
Building	Work in the Public Right of Way	60
Building	**Dumpster Permit**	
Building	First Month	$ 75.00
Building	Second Month	$ 150.00
Building	Third Month	$ 225.00
Building	Conditional Use	$ 100.00

FEE SCHEDULE

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

BACC: Bayside Communications Center

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

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

GLOSSARY OF TERMS

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

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

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

CAPITAL ASSET: Assets with an initial cost exceeding $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.

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