Village of Whitefish Bay



Annual Budget

2017

Adopted November 21, 2016

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LETTER OF TRANSMITTAL

President Siegel and Members of the Village Board of Trustees:

2016 proved to be another 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 the future for Whitefish Bay; looking and planning forward. The 2017 Budget solidifies these efforts. In light of such challenges as levy restrictions, rising costs and revenue reductions, we are proud to have developed a budget that is balanced, continues to provide resources for capital improvements, maintains resources necessary for high quality services, is within the Village's and State's financial parameters, and most importantly, attains these objectives while keeping increases to the Village's property tax levy and utility revenue to a minimum.

The 2017 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 2017 budget is presented in the same manner as 2016, 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 the 2017 budget, staff has implemented project based budgeting of public works for more transparent accountability of costs - separating costs into snow removal, refuse collection, leaf pickup, yardwaste, engineering, etc.

- In 2015, an equipment replacement account was created in the Police and DPW operational departments. The account was established to smooth the budget fluctuations from one year to the next for purchases of municipal vehicles and heavy equipment. 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 1.5% rate increase for health insurance premiums beginning in 2017. This increase is offset by an increase in the employee share of monthly premium from 9% to 10.5% and deductible from 50% to 75%..

LETTER OF TRANSMITTAL

The 2017 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 2017 Budget:

2017 Budget Assumptions and Significant Impacts

- 1/1/16 Assessed Value of $2,018,924,500, an increase of $14.1 million from 2015.
- 1.75% Property Tax Levy Increase.
- The Municipal Tax Rate of $5.42 increased $.05 or .93% as a result of increased debt service requirements in 2017. The $5.42 tax rate is comparable to the $5.42 tax rate of 2015.
- 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 2017 the general fund will contribute $150,365 towards Stormwater Utility operations. This contribution will vary on annual basis. As it stands, stormwater utility revenue is roughly $605,000. The operational and debt service costs of the utility are $760,000, requiring the general fund to contribute $150,365 to balance the Stormwater Utility budget in 2017.
- 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 2017, the Sewer Utility requires a rate increase of 6% and supplement of $173,424 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 increased to 13.60% for non-represented employees, of which the employee pays 6.8% and the Village pays 6.8%. Retirement contribution rates for represented employees increased to 17.60%, of which the represented employees pay 6.8% and the Village pays 10.80%.

- Decreased shared revenue of $9,216 expected in 2017.
- Insurance premiums include a 1.5% increase for health insurance coverage and 5% increase for dental insurance coverage. The Village pays 89.5% of monthly premium and the first 25% of deductible for $1,000/$2,000 deductible plan, compared to paying 91% of monthly premium and first 50% of deductible in 2016.
- 1.43% increase for North Shore Fire Department operating, 1.42% increase for North Shore Fire Department capital, and $77,030 for the 2nd year of a three-year North Shore Fire Department capital equipment purchasing plan.
- 1.03% 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 2016 budget includes a $13,583 capital contribution for replacement of equipment, $18,821 for annual software support and $5,369 for a part-time ProPhoenix Systems Administrator to manage the implementation of the software at Bayside Communications Center.
- Significant capital purchases included in the 2017 budget that are levy funded include: Property Record File Maintenance/Scanning ($25,000 – multi-year capital item), Computer Replacement ($15,000), Automated License Plate Recognition ($21,306), Portable Radio Replacements ($15,500), and NAS Device ($4,500).
- Capital Projects budgeted for Village and Utility infrastructure improvements during 2017 include the following:

Project	Project Total	General Fund	Water Utility	Sewer Utility	Stormwater Utility
Streets, Alleys, Sidewalks	$ 1,450,000	$ 1,450,000	$ -	$ -	$ -
Park Improvement Projects	445,000	445,000	-	-	-
General Village Buildings & Projects	380,000	380,000	-	-	-
Water Main Replacement	300,000	-	300,000	-	-
Sewer Main Lining	250,000	-	-	250,000	-
Manhole & Catch Basin Replacement	350,000	-	-	-	350,000
Total Projects	$ 3,175,000	$ 2,275,000	$ 300,000	$ 250,000	$ 350,000

LETTER OF TRANSMITTAL

As in previous years, the 2017 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 2017 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 2017 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

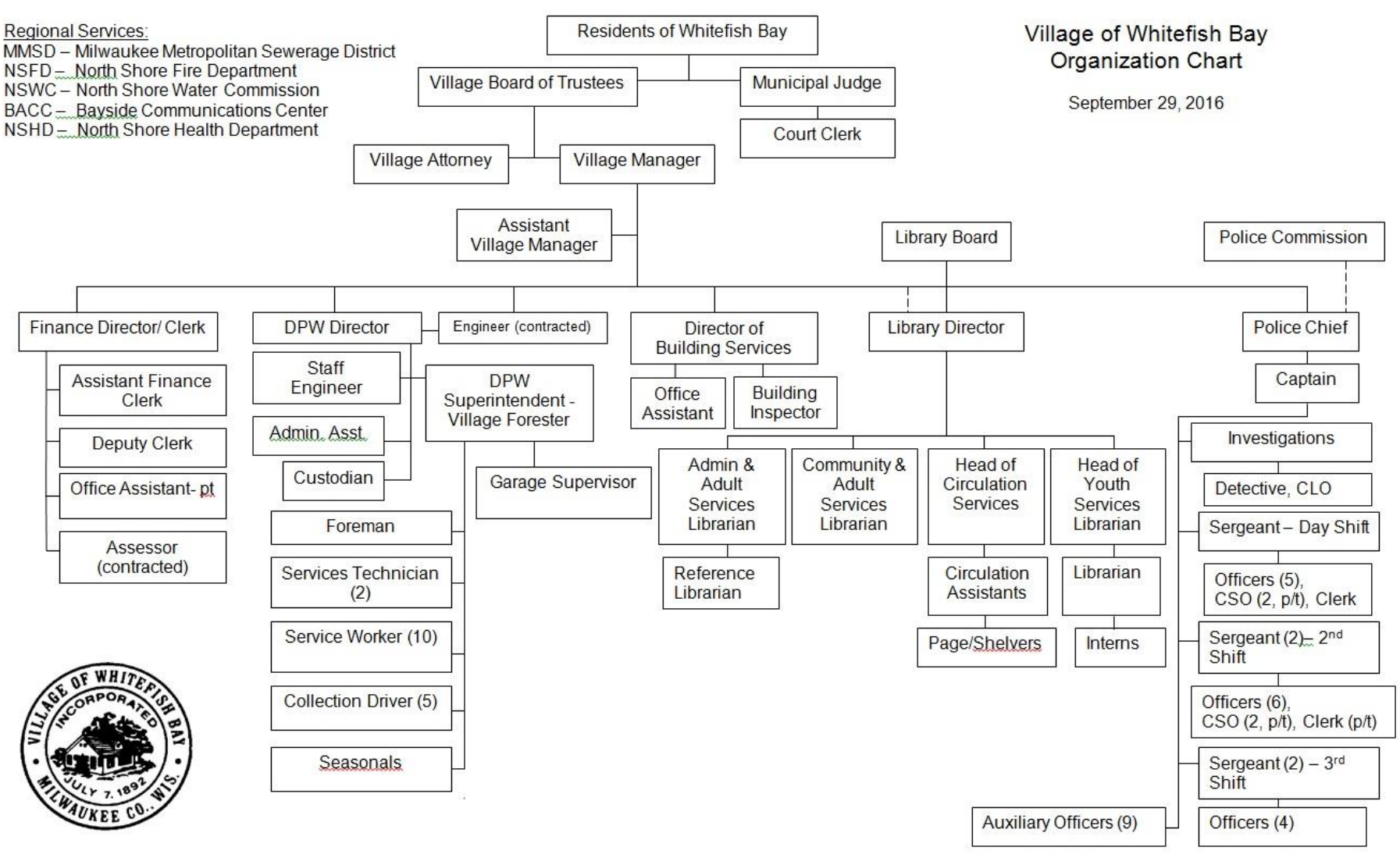
Village Board of Trustees

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

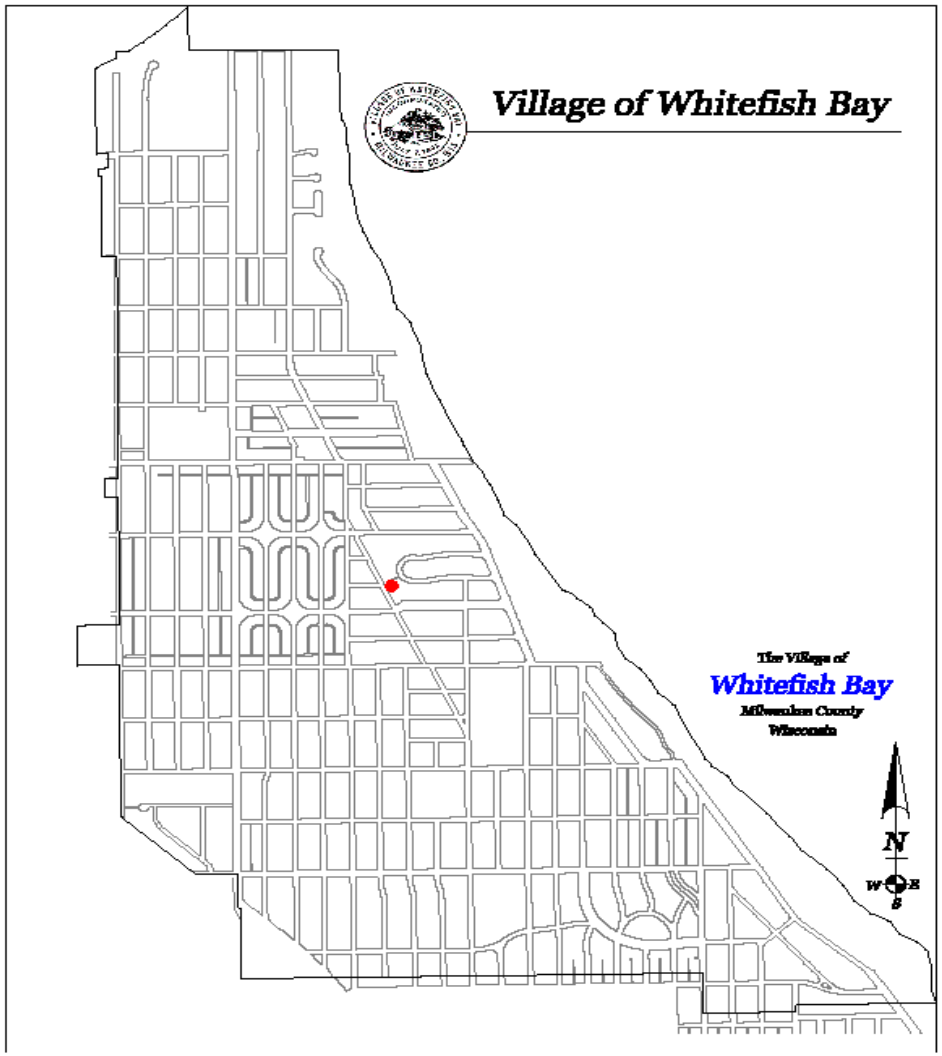
Village Administration

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







HISTORY AND COMMUNITY PROFILE

Government

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

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

North Shore Fire Department

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

Bayside Communications Center (911 Dispatch)

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

North Shore Cable Commission

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

North Shore Health Department

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

North Shore Water Commission

- Fox Point
- Glendale

2016 YEAR IN REVIEW

2016 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 four 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 2016. Portions of Sheffield Avenue, Elkhart Avenue and Berkeley Boulevard were reconstructed along with improvements to the sanitary sewer, storm water systems and water service laterals in those areas. The Berkeley Boulevard project included improving safety on the roadway by decreasing the crest of the hill. Other 2016 projects included the replacement of 2,000 linear feet of sidewalk throughout the Village as well as resurfacing of 11,000 linear feet of roadway.











Welcome to Whitefish Bay!

A number of new businesses opened their doors in 2016. The Village was excited to welcome a mix of retail, service and professional establishments including:

- The Blohm Group
- Empower Yoga
- Float Life
- Gerhard's Kitchen & Bath Store
- Henderson Law Office
- Honey Comb Salon
- The Navy Knot



HENDERSON LAW OFFICE

THE BLOHM GROUP
Insurance & Financial Services

Float Life
Milwaukee's Floatation Experience

THE NAVY KNOT

HONEYCOMB

GERHARDS
THE KITCHEN & BATH STORE

empower yoga

3



Silver Spring Master Plan Update

The Village of Whitefish Bay hired GRAEF to prepare an update to the original Silver Spring Master Plan, which was completed in 2003. Since that time, many facets of the plan have been completed. Examples include the establishment of a Business Improvement District (BID) effective January 1, 2009, and the completion of an eighty-six (86) unit apartment building, Beaumont Place, which opened in 2015. The Village's CDA has been a leader of the plan implementation and the overall redevelopment process along Silver Spring Drive.

The scope of work for the Master Plan Update centered on:
» Conducting public and stakeholder outreach efforts, namely:
» A kick-off meeting and walking tour
» Stakeholder interviews
» CDA and Village Board meetings
» Three public meetings
» Online survey

The Village Board adopted the Master Plan Update on April 4, 2016. The plan update will guide policy decisions that affect the Silver Spring Drive Business District via a range of short to long-term recommendations that maintain and enhance the neighborhood character and quality of life that residents, business owners and visitors currently enjoy.





4

Enhanced Communications Program

Under the guidance and coordination of a Communications Specialist, the Village made great strides in improving its efforts to effectively communicate with residents.

Initiatives Included:
» Online Newsletter (delivered weekly to subscribers via email)
» Creation of a new Village website with improved notification options
» Increased use of Facebook to quickly relay pertinent information
» Hand delivery of notices to residents affected by construction projects
» Conducting “neighborhood” construction project meetings both prior to and during active work

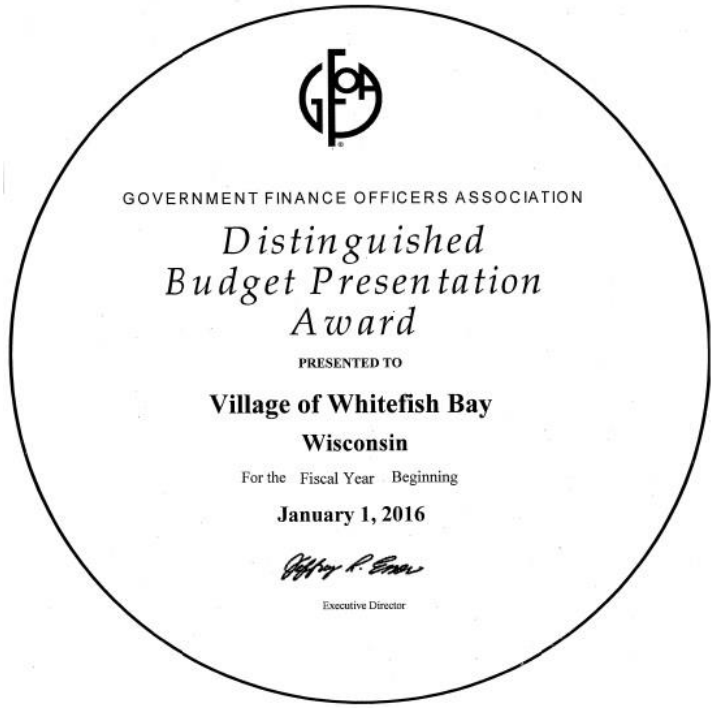
The Village will continue to build upon the aforementioned methods to further improve communication with residents in accordance with the Village Board’s directive for enhanced citizen communication.





HONORS AND AWARDS

The Village received the Government Finance Officers Association Distinguished Budget Award for 2016.



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 2017 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

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BUDGET PROCESS

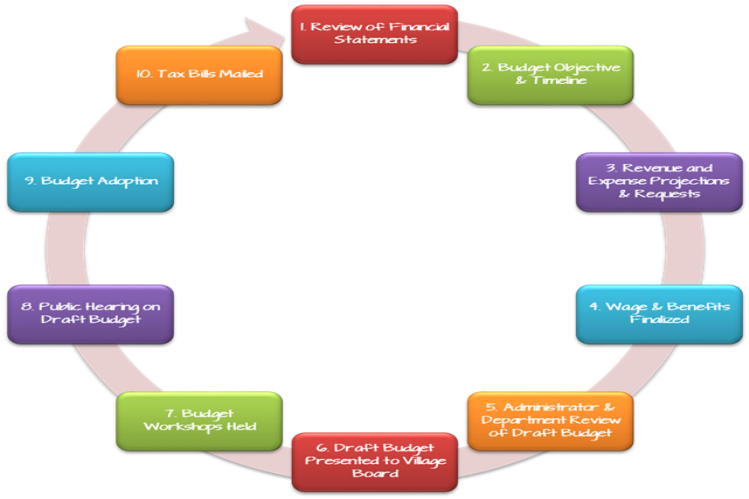
The budget process begins each year after the completion of the prior year's financial statement audit, typically May or June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which typically 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 5	Initial Management Meeting Held
July 22	Budget Templates Distributed to Departments
August 15	Draft Department Budgets due to Finance Department
September 5 - 16	Village Manager and Departmental review of Budget requests
September 19	Closed Session - 2017 Wages
September 29 - 30	Printing and Preparation of Village Manager's Recommended Budget
October 3	Distribution of Village Manager's Recommended Budget to Village Board
October	Village Board Budget Review Sessions
October 26	Public Hearing Notice due to Newspaper
November 3	Publication of Public Hearing Notice for 2017 Budget
November 21	Public Hearing on the 2017 Budget
November 21	Village Board adoption of the 2017 Budget

INSTRUMENT OF ADOPTION

STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 2983

WHEREAS, the Village Board did on November 21, 2016 hold a public hearing on the proposed budgets for the Village of Whitefish Bay for the calendar year 2017.

NOW, THEREFORE, BE IT RESOLVED by the Village Board that the Village of Whitefish Bay adopt the following individual fund budgets in the amounts indicated for the calendar year 2017:

Fund	Amount
General Fund	$ 10,534,338
Library Fund	$ 790,961
Debt Service Fund	$ 3,292,424
Capital Fund	$ 208,716
Special Assessment - Capital Projects Fund	$ 141,302
Borrowed Money - Capital Projects Fund	$ 2,285,000
TID No. 1 Fund	$ 914,953
TID No. 2 Fund	$ 329,038

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

BE IT FURTHER RESOLVED by the Village Board of the Village of Whitefish Bay, Milwaukee County, Wisconsin, that there is hereby levied upon all taxable property in said Village, to be extended upon the tax roll of said Village for the year 2016 and to be collected in and during the taxpaying period of 2016-2017 the sum of Ten Million Nine Hundred Fifty Thousand Nine Hundred and Ninety One Dollars ($10,950,991) for the support of said Village and the payment of projected indebtedness, all as indicated in the budget hereby adopted by the Village Board on November 21, 2016 and the Clerk of said Village is hereby directed and authorized to extend said amount upon the 2016 tax roll of said Village.

PASSED AND ADOPTED this 21st day of November, 2016.

Julie Siegel, President

Countersigned:

Jennifer R. Amerell, Village Clerk

INSTRUMENT OF ADOPTION

STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 2982

WHEREAS, the Village Board did on November 21, 2016, hold a Public Hearing on the proposed utility fund operating budgets for the Village of Whitefish Bay for the calendar year 2017.

NOW, THEREFORE, BE IT RESOLVED by the Village Board of the Village of Whitefish Bay adopt the following individual utility fund operating budgets in the amounts indicated for the calendar year 2017:

Fund	Amount
Water Utility	$ 2,174,678
Sewer Utility	$ 2,644,282
Stormwater Utility	$ 759,952
Parking Utility	$ 91,906

BE IT FURTHER RESOLVED by the Village Board of the Village of Whitefish Bay, Milwaukee County, Wisconsin that the above said budgets are adopted for the calendar year 2017, and that these said budgets in detail are open to public inspection Monday through Friday, between the hours of 8:00 AM and 4:30 PM in the Finance Department at the Village Hall, 5300 North Marlborough Drive, Whitefish Bay, Wisconsin.

PASSED AND ADOPTED this 21st day of November, 2016.

Julie Siegel, President

Countersigned:

Jennifer R. Amerell, Village Clerk

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NOTICE OF PUBLIC HEARING

VILLAGE OF WHITEFISH BAY
NOTICE OF PUBLIC HEARING
PROPOSED 2017 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 21, 2016 at 6:00 p.m. in the Village Board Room of Village Hall, 5300 N. Marlborough Drive, to consider the proposed 2017 Village Budget. The proposed budget is available for public inspection in the Finance/Clerk 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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	$ 7,837,094	$ 8,060,027	$ 8,069,230	$ 7,776,905	$ 8,074,639	$ 8,052,180	-0.21%
Intergovernmental Revenue	1,124,095	1,290,728	1,167,442	809,017	1,183,596	1,180,316	1.10%
Licenses and Permits	639,632	529,144	441,650	352,848	464,050	458,650	3.85%
Fines, Forfeitures and Penalties	279,797	337,496	318,600	225,299	340,700	326,300	2.42%
Public Charges for Services	33,299	31,774	50,000	16,135	48,759	60,650	21.30%
Miscellaneous Revenues	656,498	395,366	442,702	193,490	446,673	446,243	0.80%
Other Financing Sources	18,535	4,455	10,000	12,083	12,083	10,000	0.00%
Total Revenues	10,588,950	10,648,990	10,499,624	9,385,777	10,570,500	10,534,338	0.33%
Expenditures:							
General Government	1,893,583	1,864,541	1,861,008	1,019,338	1,579,266	1,684,001	-9.51%
Public Safety	5,327,977	5,558,181	5,623,521	3,835,535	5,535,130	5,735,338	1.99%
Public Works	2,329,158	2,341,823	2,829,882	1,849,604	2,924,520	2,926,282	3.41%
Health	177,325	178,742	185,213	122,344	185,058	188,717	1.89%
Total Expenditures	9,728,043	9,943,287	10,499,624	6,826,821	10,223,973	10,534,338	0.33%
Change in Fund Balance	860,907	705,703	-		346,527	-	
Beginning Fund Balance	4,471,958	5,332,865	6,038,568		6,038,568	6,385,095	
Transfer from/(to) other funds	-	-	-		-	-	
Less: Surplus Applied	-	-	-		-	-	
Ending Fund Balance	$ 5,332,865	$ 6,038,568	$ 6,038,568		$ 6,385,095	$ 6,385,095	

VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2017 BUDGET

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	$ 10,534,338	$ 790,961	$ 3,292,424	$ 208,716	$ 1,200	$ 5,000
Total Expenditures	10,534,338	790,961	3,292,424	208,716	141,302	2,285,000
Change in Equity	-	-	-	-	(140,102)	(2,280,000)
Beginning Equity Balance	6,038,568	45,611	223,316	878,935	1,225,894	3,102,899
Ending Equity Balance	$ 6,038,568	$ 45,611	$ 223,316	$ 878,935	$ 1,085,792	$ 822,899

			Proprietary Funds				
Funds	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total All Funds
Total Revenues	$ 600,774	$ 339,483	$ 2,318,003	$ 2,565,911	$ 759,952	91,906	21,508,668
Total Expenditures	914,953	329,038	2,174,678	2,644,282	759,952	91,906	24,167,550
Change in Equity	(314,179)	10,445	143,325	(78,371)	-	-	(2,658,882)
Beginning Equity Balance	1,396,889	103,533	6,226,140	7,680,670	4,086,285	280,056	31,288,796
Less: Surplus Applied	-	-	-	78,371	-	-	78,371
Ending Equity Balance	$ 1,082,710	$ 113,978	$ 6,369,465	$ 7,680,670	$ 4,086,285	$ 280,056	$ 28,708,285

Property Tax Summary by Fund

Fund	2014 Actual	2015 Actual	2016 Budget	2017 Budget	Budget % Change
General Fund	$ 7,511,495	$ 7,728,765	$ 7,743,830	$ 7,722,180	-0.28%
Library Fund	691,915	687,677	685,188	680,011	-0.76%
Debt Service Fund	1,619,185	1,860,975	2,039,358	2,340,084	14.75%
Capital Fund	794,450	339,628	294,219	208,716	-29.06%
Total Tax Levy	$ 10,617,045	$ 10,617,045	$ 10,762,595	$ 10,950,991	1.75%
Municipal Property Tax Rate	$ 5.37	$ 5.42	$ 5.37	$ 5.42	

Dated this 26th day of October, 2016

Jen Amerell
Finance Director / Clerk

Levy Funds
Summary of Revenues & Expenditures

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	$ 7,511,495	$ 7,728,765	$ 7,743,830	$ 7,743,830	$ 7,743,830	$ 7,722,180	-0.28%
Library Special Revenue Fund	691,915	687,677	685,188	466,075	685,188	680,011	-0.76%
Debt Service Fund	1,619,185	1,860,975	2,039,358	2,039,358	2,039,358	2,340,084	14.75%
Capital Fund	794,450	339,628	294,219	294,219	294,219	208,716	-29.06%
Total Property Tax Revenue	10,617,045	10,617,045	10,762,595	10,543,482	10,762,595	10,950,991	1.75%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	325,599	331,262	325,400	33,075	330,809	330,000	1.41%
Intergovernmental Revenue	1,510,212	1,682,485	1,558,147	1,175,069	1,574,458	1,580,888	1.46%
Licenses & Permits	639,632	529,144	441,650	352,848	464,050	458,650	3.85%
Fines, Fees, & Penalties	323,914	381,244	361,800	254,155	380,900	369,500	2.13%
Public Charges for Services	53,554	47,747	65,300	27,044	66,479	78,400	20.06%
Miscellaneous Revenues	660,809	397,574	445,702	199,921	453,673	447,243	0.35%
Other Financing Sources	755,431	3,157,954	610,318	1,415,089	1,988,281	610,768	0.07%
Total Non-Property Tax Revenue	4,269,151	6,527,410	3,808,317	3,457,201	5,258,650	3,875,449	1.76%
Total Revenue	$ 14,886,196	$ 17,144,455	$ 14,570,912	$ 14,000,683	$ 16,021,245	$ 14,826,440	1.75%

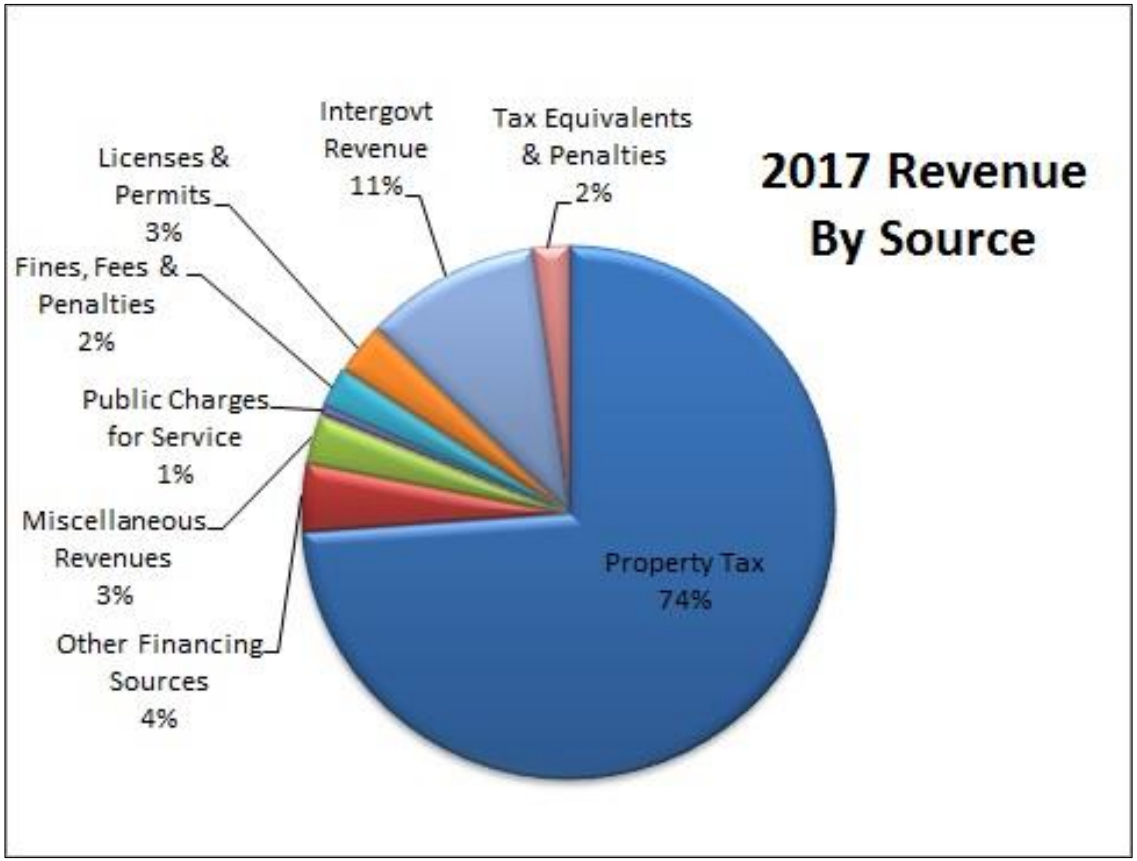
Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
General Government	$ 1,832,857	$ 1,498,528	$ 1,593,084	$ 1,012,165	$ 1,420,901	$ 1,499,578	-5.87%
Public Safety	5,327,977	5,558,181	5,623,521	3,835,535	5,535,130	5,735,338	1.99%
Public Works	2,329,158	2,341,823	2,829,882	1,849,604	2,924,520	2,926,282	3.41%
Health Department	177,325	178,742	185,213	122,344	185,058	188,717	1.89%
Contingency & Transfers	60,726	366,013	267,924	7,173	158,365	184,424	-31.17%
Capital Fund	425,528	223,261	294,219	177,269	231,624	208,716	-29.06%
Total General & Capital Fund Expenditures	10,153,571	10,166,548	10,793,843	7,004,090	10,455,597	10,743,055	-0.47%
Library Special Revenue Fund	800,087	778,200	789,821	530,561	787,227	790,961	0.14%
Debt Service Fund	2,738,377	5,512,506	2,987,248	4,176,059	4,250,283	3,292,424	10.22%
Total Expenditures	$ 13,692,035	$ 16,457,254	$ 14,570,912	$ 11,710,710	$ 15,493,107	$ 14,826,440	1.75%
Municipal Property Tax Rates	$ 5.37	$ 5.42	$ 5.37			$ 5.42	0.93%

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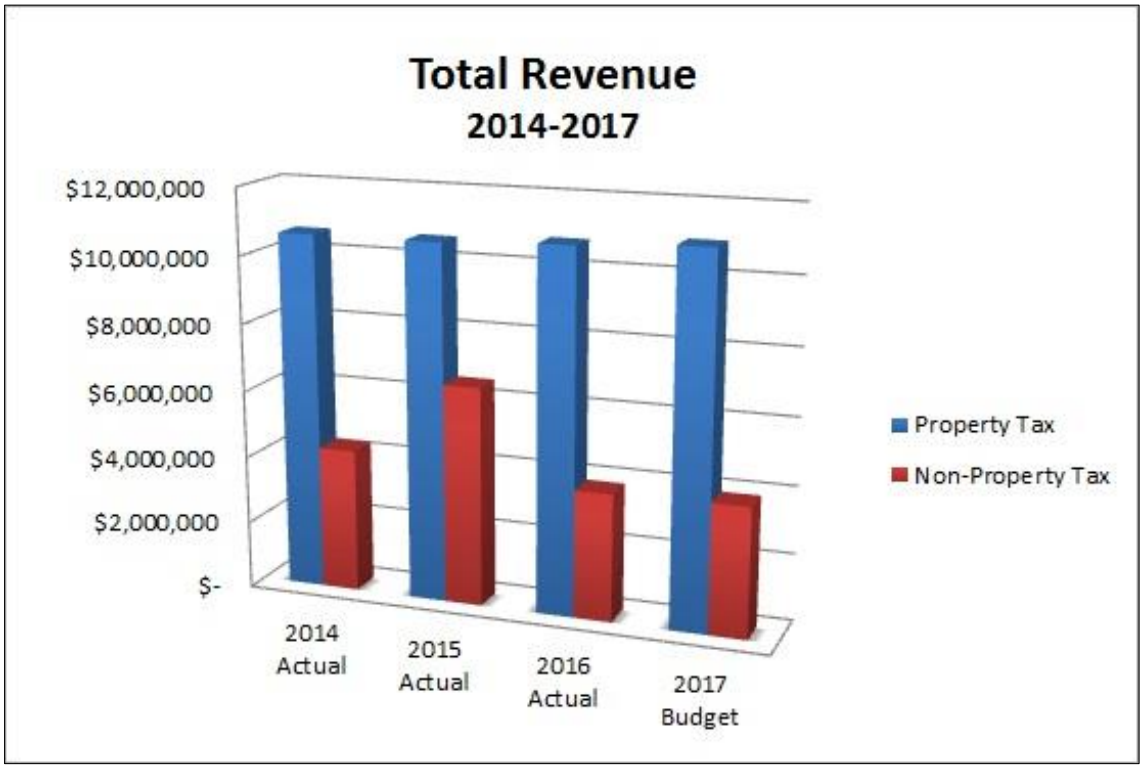
Revenue Overview

The 2017 budgeted revenues total $14,826,439 and the graph to the right shows the budgeted revenues by source, which includes the General Fund, Capital Fund, Library Fund and Debt Service Fund. As expected, property tax revenue accounts for the majority, 74%, of the Village's revenue.



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

- Other financing sources include, transfers between funds and sale of Village assets. This makes up 4% of the 2017 revenues;
- Miscellaneous Revenues, which comprise of 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.



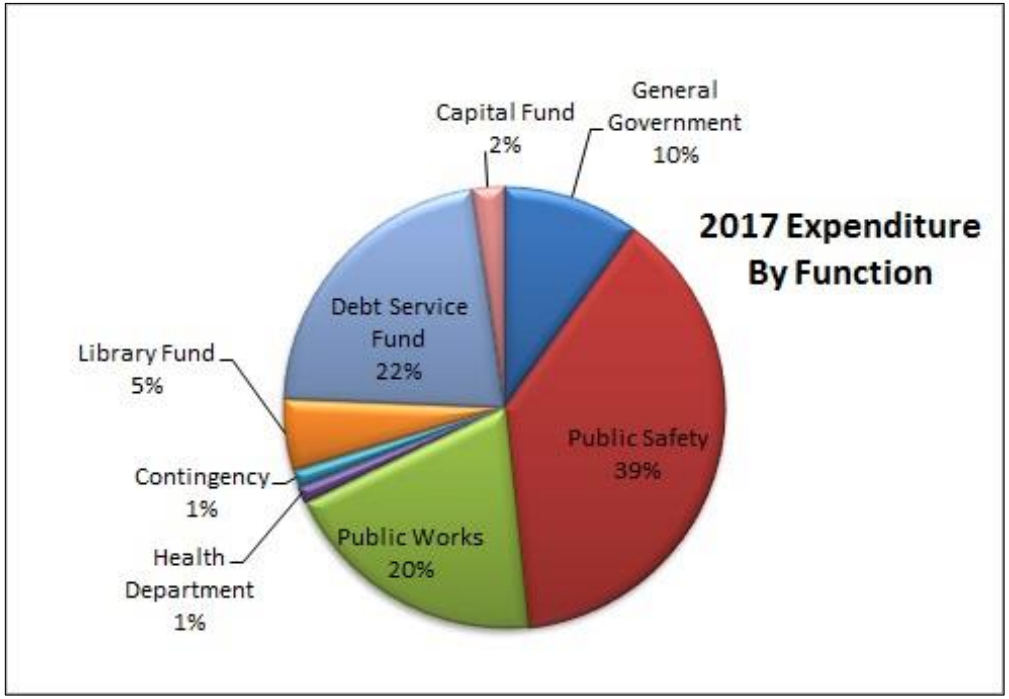
Looking at the past three years, revenues have remained constant. The 2017 total budgeted revenues experienced;

- .4% decrease compared to 2014 actual;
- 13.51% decrease as compared to 2015 actual;
- 1.75% increase as compared to 2016 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.

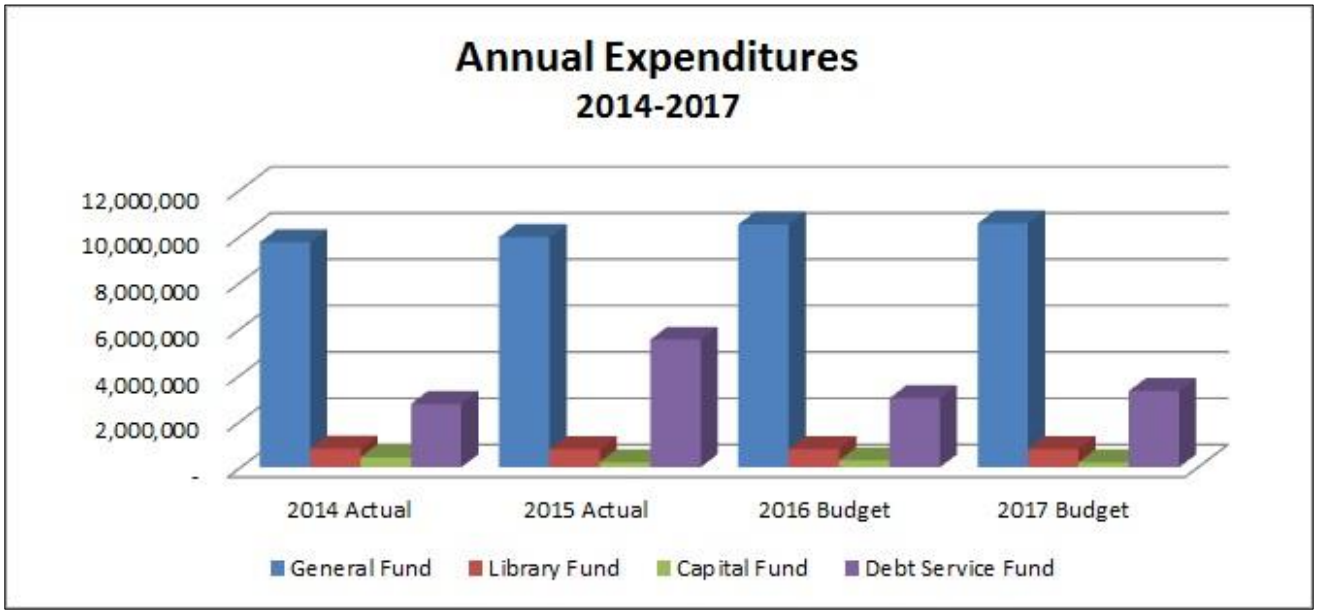
Expenditure Overview

The 2017 budgeted expenditures total $14,826,440 and include the General Fund, Capital Fund, Library Fund and Debt Service Fund. The expenditures are broken down as follows:



- Public Safety, which includes wages and benefits for police staff, guns and ammunition, and other misc. police expenses, accounts for 39% of the total Village expenditures.
- General Government, which accounts for 10% of expenditures, includes wages and benefits for general government employees, office supplies, and utilities.
- Capital Fund includes capital purchases over $10,000, is 2% of the 2017 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 22% of expenditures.
- Contingency is a reserve fund including interfund transfers and is budgeted at 1% of total expenditures.
- The Library Fund expenditures, which include the purchases of books and materials for the Whitefish Bay Public Library, are 5% of total expenditures.
- The Health Department, which includes wages and benefits for full time and part time health aides, is 1% of expenditures.
- The Public Works Department, which includes wages and benefits for Public Works staff, as well as provides for tools and supplies accounts for 20% of the 2017 budgeted expenditures.

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2014 – 2017.



An annual comparison shows the 2017 General Fund expenditures;

- Increased 8.29% as compared to 2014 Actual;
- Increased 5.94% as compared to 2015 Actual;
- Increased .33% as compared to 2016 Budget.

2017 Library Fund expenditures:

- Decreased 1.14% as compared to 2014 Actual;
- Increased 1.64% as compared to 2015 Actual;
- Increased .14% as compared to 2016 Budget.

2017 Capital Fund expenditures;

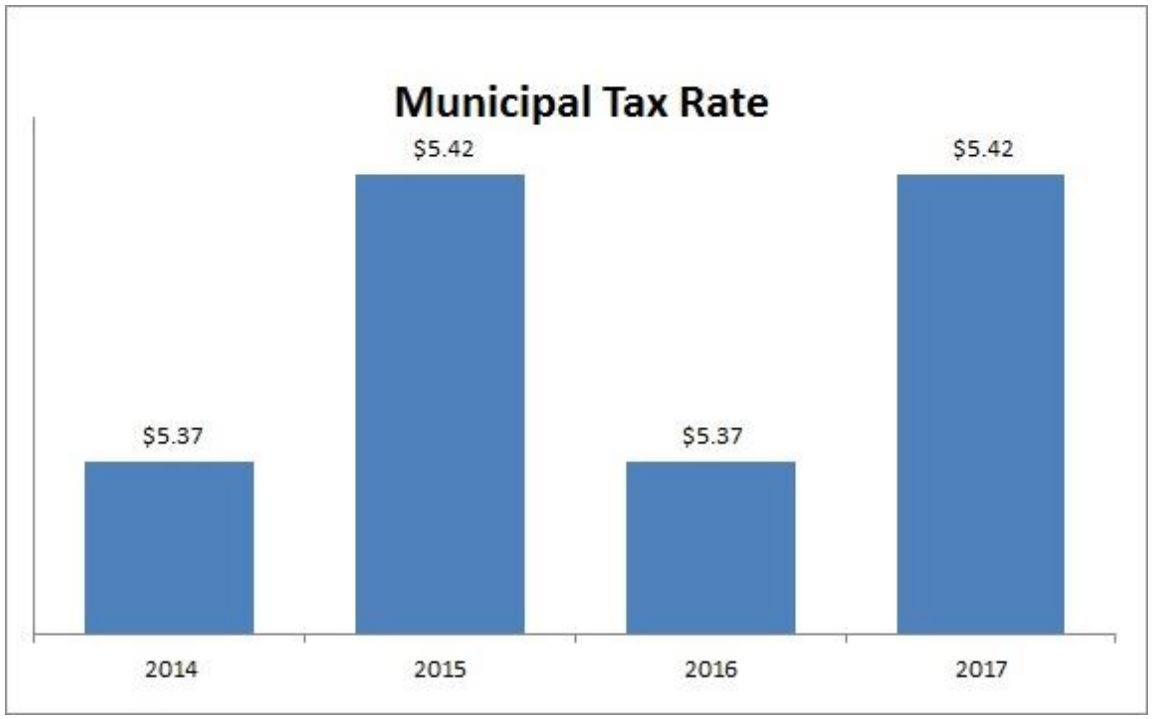
- Decreased 50.95% as compared to 2014 Actual;
- Decreased 6.51% as compared to 2015 Actual;
- Decreased 29.06% as compared to 2016 Budget.

2017 Debt Service Fund expenditures;

- Increased 20.23% as compared to 2014 Actual;
- Increased 40.27% as compared to 2015 Actual;
- Increased 10.22% as compared to 2016 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 2017 Municipal Tax Rate is $5.42 per $1,000 of assessed value. The average assessed value in the Village is $400,000. The tax rate has fluctuated within $.05 in past four years primarily due to changes in assessed values and debt service requirements. A tax rate of $5.42 equates to property taxes for municipal services of $2,168 for a property with an assessed value of $400,000.

FIVE YEAR FISCAL AND INFRASTRUCTURE STRATEGY

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

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

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

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

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

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

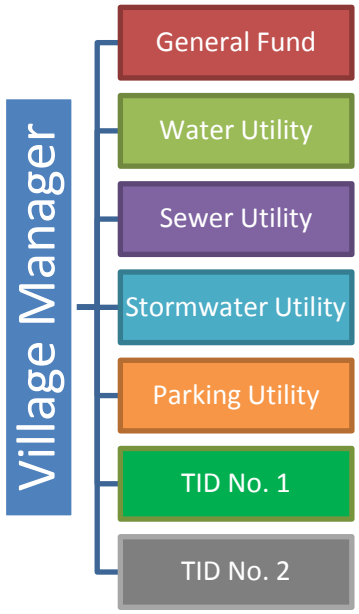
Budgetary Basis of Accounting

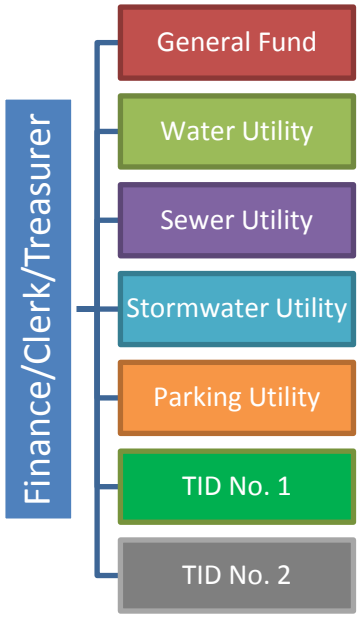
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document.

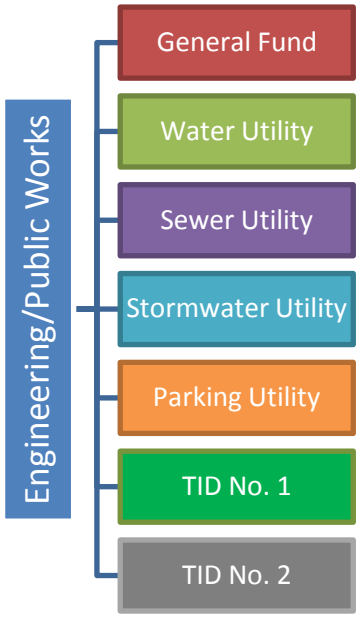
The previous page summarizes the Village's fund structure including which are considered to be major for financial reporting purposes. This budget document continues to report all funds of the Village individually, regardless if they are classified as major or non-major. The budget document is organized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

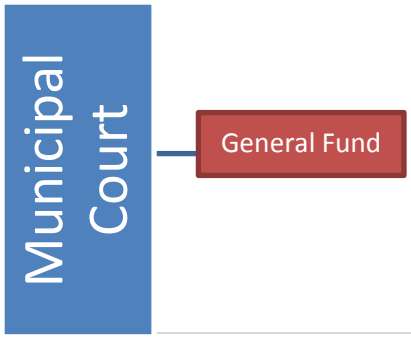
DEPARTMENT AND FUND RELATIONSHIP

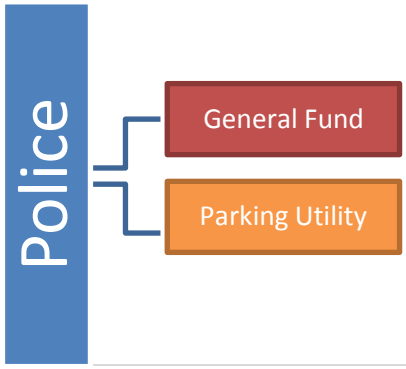
The Village's operational departments are not always appropriated to only one fund. Many operational departments report costs in more than one fund, while other funds represent stand-alone costs, excluding salaries and benefits. The charts below outline which funds each major department appropriates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

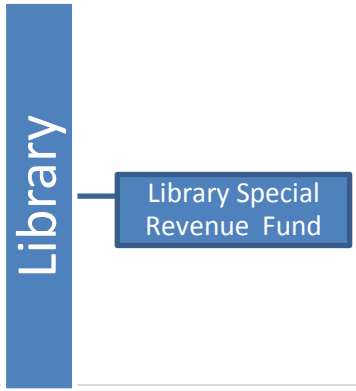


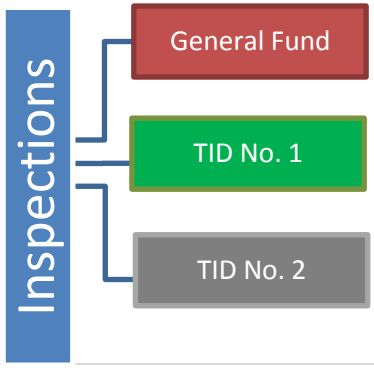












GENERAL FUND

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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax Revenue:							
General Fund	$ 7,511,495	$ 7,728,765	$ 7,743,830	$ 7,743,830	$ 7,743,830	$ 7,722,180	-0.28%
Total Property Tax Revenue	7,511,495	7,728,765	7,743,830	7,743,830	7,743,830	7,722,180	-0.28%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	325,599	331,262	325,400	33,075	330,809	330,000	1.41%
Intergovernmental Revenue	1,124,095	1,290,728	1,167,442	809,017	1,183,596	1,180,316	1.10%
Licenses & Permits	639,632	529,144	441,650	352,848	464,050	458,650	3.85%
Fines, Fees, & Penalties	279,797	337,496	318,600	225,299	340,700	326,300	2.42%
Public Charges for Services	33,299	31,774	50,000	16,135	48,759	60,650	21.30%
Miscellaneous Revenues	656,498	395,366	442,702	193,490	446,673	446,243	0.80%
Other Financing Sources	18,535	4,455	10,000	12,083	12,083	10,000	0.00%
Total Non-Property Tax Revenue:	3,077,455	2,920,225	2,755,794	1,641,947	2,826,670	2,812,159	2.05%
Total Revenue	$ 10,588,950	$ 10,648,990	$ 10,499,624	$ 9,385,777	$ 10,570,500	$ 10,534,338	0.33%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Budget	6/30/16 YTD	2016 Projected	2017 Budget	Budget % Change
Village Board	$ 29,802	$ 33,450	$ 37,132	$ 28,489	$ 36,286	$ 32,834	-11.57%
Village Manager	262,655	123,155	166,251	80,648	119,423	168,015	1.06%
Finance Director/Clerk	151,978	165,144	179,924	116,697	168,707	184,112	2.33%
Elections	31,162	8,011	38,033	27,397	40,725	19,534	-48.64%
Village Hall	226,388	189,094	186,780	55,745	89,150	103,675	-44.49%
Facilities Management	156,397	198,100	173,705	91,913	153,467	173,705	0.00%
Assessor	45,325	46,942	47,243	28,682	48,743	49,000	3.72%
Court	139,128	184,842	152,867	115,606	153,247	151,637	-0.80%
Legal	144,544	107,610	90,000	67,292	90,374	90,000	0.00%
Public Safety Commission	2,354,773	2,402,575	2,426,883	1,816,952	2,426,883	2,460,036	1.37%
Police Department	2,973,204	3,155,606	3,196,638	2,018,583	3,108,247	3,275,302	2.46%
Health Department	177,325	178,742	185,213	122,344	185,058	188,717	1.89%
Public Works/Engineering	2,329,158	2,341,823	2,829,882	1,849,604	2,924,520	2,926,282	3.41%
Inspection	265,355	221,988	270,338	172,065	251,459	280,226	3.66%
Contingency & Transfers	60,726	366,013	267,924	7,173	158,365	184,424	-31.17%
Insurance	219,217	150,976	168,321	150,590	187,182	163,110	-3.10%
Technology & Contracted Services	160,906	69,216	82,490	77,041	82,137	83,729	1.50%
Total General Fund Expenditures	$ 9,728,043	$ 9,943,287	$ 10,499,624	$ 6,826,821	$ 10,223,973	$ 10,534,338	0.33%
Beginning Fund Balance	$ 4,471,958	$ 5,332,865	$ 6,038,568		$ 6,038,568	$ 6,385,095	
Annual Income / (Loss)	860,907	705,703	-		346,527	-	
Transfer from / (to) other funds	-	-	-		-	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	$ 5,332,865	$ 6,038,568	$ 6,038,568		$ 6,385,095	$ 6,385,095	

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General Fund
Detailed Revenues

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes & Special Assessments							
41100	General Property Taxes	$ 7,511,495	$ 7,728,765	$ 7,743,830	$ 7,743,830	$ 7,743,830	$ 7,722,180	-0.28%
41310	Water Utility Tax Equivalent	276,019	285,042	280,000	-	285,042	285,000	1.79%
41311	Parking Utility Tax Equivalent	12,409	12,539	13,000	-	12,539	12,500	-3.85%
41800	Delinquent Penalties/Interest	34,211	30,978	30,000	30,328	30,328	30,000	0.00%
42003	Special Assessment Letters	2,960	2,703	2,400	2,747	2,900	2,500	4.17%
Total Taxes & Special Assessment Letters		7,837,094	8,060,027	8,069,230	7,776,905	8,074,639	8,052,180	-0.21%
	Intergovernmental Revenue							
43410	State Shared Revenue	253,391	256,422	219,132	69,448	219,132	209,916	-4.21%
43430	Tax Exempt Computer Aid	1,686	1,032	1,686	3,487	3,487	3,400	101.66%
43521	Law Enforcement Improvement Grants	5,912	5,577	5,000	8,737	10,000	6,000	20.00%
43531	State Transportation Aid	799,130	916,447	889,954	666,822	889,954	900,000	1.13%
43545	Recycling Grants	63,976	63,963	51,170	60,523	60,523	60,500	18.23%
43792	Misc. Grants	-	47,287	500	-	500	500	0.00%
Total Intergovernmental Revenue		1,124,095	1,290,728	1,167,442	809,017	1,183,596	1,180,316	1.10%
	Licenses & Permits							
44101	Animal Licenses	5,248	5,116	5,500	3,555	5,500	5,500	0.00%
44106	Beverage/Bartender	6,785	4,885	6,000	6,445	6,500	6,000	0.00%
44108	Misc. Licenses	-	50	150	50	50	150	0.00%
	Total Licenses	12,033	10,051	11,650	10,050	12,050	11,650	0.00%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Licenses & Permits (cont.)							
44300	Building/Business Permits	$ 524,451	$ 404,407	$ 335,000	$ 261,213	$ 350,000	$ 350,000	4.48%
44304	Dumpster/POD	10,330	12,268	9,000	8,160	10,500	9,000	0.00%
44305	Special Events	1,828	6,986	3,500	1,445	2,500	2,500	-28.57%
44307	Overnight Parking	50,280	56,767	50,000	42,255	56,500	53,000	6.00%
44308	Board of Appeals	9,750	6,875	7,500	5,250	7,500	7,500	0.00%
44309	Misc. Permits	30,960	31,790	25,000	24,475	25,000	25,000	0.00%
	Total Permits	627,599	519,093	430,000	342,798	452,000	447,000	3.95%
Total Licenses & Permits		639,632	529,144	441,650	352,848	464,050	458,650	3.85%
	Fines, Fees, and Penalties							
45100	Court Costs	40,936	58,989	51,000	33,326	52,000	52,000	1.96%
45101	Court Fines/Ordinance Violations	75,619	90,775	90,000	59,140	95,000	92,000	2.22%
45102	Restitution/Damage	-	632	500	-	500	500	0.00%
45103	Parking Citations	153,994	176,618	165,000	117,116	176,000	170,000	3.03%
45105	False Alarm Fees	7,050	5,100	5,000	2,850	3,650	5,000	0.00%
45107	Police - Misc.	1,605	894	1,500	785	1,200	1,200	-20.00%
45211	Returned Check Fee	470	420	600	350	350	600	0.00%
45223	Damage Reimbursements	123	4,068	5,000	11,732	12,000	5,000	0.00%
Total Fines, Fees and Penalties		279,797	337,496	318,600	225,299	340,700	326,300	2.42%
	Public Charges for Services							
45108	Open Records Requests	1,912	2,538	1,200	1,973	2,300	2,000	66.67%
46100	Photocopies	70	203	150	163	200	150	0.00%
46321	Street Lighting	5,311	5,500	5,500	5,259	5,259	5,500	0.00%
46420	Garbage & Recycling Special Pickups	13,795	12,060	13,000	8,740	11,000	13,000	0.00%
46742	Rental of Historical Room	725	385	150	-	-	-	-100.00%
46750	TIF Administration	11,486	11,088	30,000	-	30,000	40,000	33.33%
Total Public Charges for Services		33,299	31,774	50,000	16,135	48,759	60,650	21.30%

General Fund
Detailed Revenues (cont.)

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Miscellaneous Revenue							
48110	Investment Income	224,259	(43,586)	35,000	22,378	25,000	25,000	-28.57%
48200	Lydell Building - Lease Payments	22,440	23,020	22,956	15,382	23,112	25,252	10.00%
48202	Building Rental - NSFD	62,056	70,860	64,246	-	70,861	70,861	10.30%
48203	Cable TV Franchise Fees	207,466	214,431	207,000	107,773	214,000	214,000	3.38%
48307	Recycling Material Rebate	18,506	9,145	15,000	4,567	8,500	10,000	-33.33%
48309	Scrap, Oil, Paper Sales	2,803	-	2,000	4,200	4,200	2,000	0.00%
48440	Services/3rd-party reimbursements	33,669	51,669	29,000	16,349	33,000	29,500	1.72%
48441	Workers' Compensation Refunds	3,808	4,140	2,500	1,872	2,000	2,000	-20.00%
48500	Village Donations/Contributions	10,000	15,000	15,000	15,000	15,000	15,000	0.00%
48900	Insurance Dividend	46,099	47,198	45,000	-	45,000	47,630	5.84%
48901	Miscellaneous Revenue	25,392	3,489	5,000	5,969	6,000	5,000	0.00%
Total Miscellaneous Revenue		656,498	395,366	442,702	193,490	446,673	446,243	0.80%
	Other Financing Sources							
49400	Sale of Village Equipment	18,535	4,455	10,000	12,083	12,083	10,000	0.00%
49600	Applied General Fund Reserve	-	-	-	-	-	-	-
Total Other Financing Sources		18,535	4,455	10,000	12,083	12,083	10,000	0.00%
Total General Fund Revenue		**$ 10,588,950**	**$ 10,648,990**	**$ 10,499,624**	**$ 9,385,777**	**$ 10,570,500**	**$ 10,534,338**	**0.33%**

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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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Village Board							
51000-105	Board Salaries	$ 4,200	$ 4,200	$ 4,800	$ 2,100	$ 4,200	$ 4,800	0.00%
51000-150	FICA Tax	321	321	367	161	321	367	0.05%
51000-190	Travel/Training/Meetings	319	-	500	70	300	500	0.00%
51000-191	Membership Dues	7,081	7,104	6,965	6,930	6,965	7,167	2.90%
51000-193	Employee Events	946	1,928	2,000	633	2,000	2,000	0.00%
51000-301	Printing/Publishing/Advertising	789	262	1,000	476	1,000	-	-100.00%
51000-770	Special Events	12,306	15,547	20,500	18,036	20,500	17,000	-17.07%
51000-771	Historic Preservation Commission	3,840	4,088	1,000	83	1,000	1,000	0.00%
Total Village Board		29,802	33,450	37,132	28,489	36,286	32,834	-11.57%

Significant Variances Explanation:

2017 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)	15,000
Boards and Commissions Event	1,500
Misc.	500
Total	17,000
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

191 - Membership Dues	
Membership to League of WI Municipalities	5,947
Membership to Intergovernmental Cooperation Council	500
Constant Contact	720
Total	7,167

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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

GENERAL FUND: VILLAGE MANAGER

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, the budget includes two employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

GENERAL FUND: VILLAGE MANAGER

Staffing

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Village Manager	1.00	1.00	1.00	1.00
Manager's Assistant	1.00	1.00	-	-
Assistant Manager			1.00	1.00
Office Assistant	0.50	-	-	-
Intern	0.38	0.38	0.38	-
Total	2.88	2.38	2.38	2.00

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Village Manager	70%	50%	50%	50%
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	20%	20%	20%
Stormwater Utility	10%	20%	20%	20%
Manager's Assistant	60%	70%	-	-
Water Utility	10%	-	-	-
Sewer Utility	10%	10%	-	-
Stormwater Utility	10%	10%	-	-
Parking Utility	10%	10%	-	-
Assistant Manager	-	-	70%	70%
Water Utility	-	-	-	10%
Sewer Utility	-	-	10%	10%
Stormwater Utility	-	-	10%	10%
Parking Utility	-	-	10%	-
Intern	100%	70%	70%	-
Sewer Utility	-	10%	10%	-
Stormwater Utility	-	10%	10%	-
Parking Utility	-	10%	10%	-

General Fund Expenditures
Village Manager

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Village Manager								
52000-100	Salary & Wages	$ 212,363	$ 98,690	$ 103,363	$ 56,238	$ 84,357	$ 104,904	1.49%	(2)
52000-150	FICA Tax	14,579	6,804	7,907	4,596	6,453	8,025	1.49%	
52000-160	Health Insurance Premium	16,976	4,397	22,341	2,000	3,000	11,435	-48.82%	
52000-161	Health Insurance Deductible	1,030	-	1,440	-	-	350	-75.69%	
52000-170	Retirement Contribution	8,666	2,769	6,370	1,852	2,778	7,133	11.98%	
52000-180	Group Life Insurance Premium	78	34	34	25	35	50	47.06%	
52000-181	Disability Insurance Premium	-	-	76	-	-	30	-60.53%	
52000-190	Travel/Training/Meetings	2,791	1,160	2,000	1,442	2,000	2,000	0.00%	
52000-191	Membership Dues	60	180	1,400	443	500	1,400	0.00%	
52000-194	Personnel Related Expenses	943	179	1,000	-	200	1,000	0.00%	
52000-200	Professional/Consulting Fees	3,819	8,593	19,500	13,842	19,500	31,688	62.50%	(1)
52000-301	Printing/Publishing/Advertising	-	349	820	210	600	-	-100.00%	
52000-310	Computer tablet	1,350	-	-	-	-	-	0.00%	
Total Village Manager		262,655	123,155	166,251	80,648	119,423	168,015	1.06%	

Significant Variances Explanation:

(1) Increase in Communications Specialist Hours (1,300 hours x $32.50 per hour) (65% general fund)

(2) Village Manager salary budgeted at $110,000

2017 Budget
Expenditure Detail - Village Manager

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

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

194 - Personnel Related Expenses	
Misc	1,000
Total	1,000

200 - Professional/Consulting Fees	
Communications Specialist (65% General Fund)	31,688
Total	31,688

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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

- In previous budgets, printing and publishing of public notices were separated into various departments. In 2017, all printing/publishing accounts are consolidated into Finance/Clerk department since the Clerk office is responsible for publishing pubic notices.

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there are four employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

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

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

Staffing

Position	Employee FTE 2014 Budget	2015 Budget	2016 Budget	2017 Budget
Finance Director/Clerk	1.00	1.00	1.00	1.00
Assist Finance Director/Treasurer	1.00	1.00	1.00	-
Assistant Finance Clerk	-	-	-	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Accounting Assistant	0.37	-	-	-
Office Assistant	-	0.63	0.63	0.63
Total	3.37	3.63	3.63	3.63

Position	Employee FTE 2014 Budget	2015 Budget	2016 Budget	2017 Budget
Finance Director/Clerk	45%	50%	50%	50%
Water Utility	15%	15%	15%	15%
Sewer Utility	15%	15%	15%	15%
Stormwater Utility	15%	15%	15%	15%
Parking Utility	10%	5%	5%	5%
Assist Finance Clerk	20%	25%	25%	25%
Water Utility	30%	25%	25%	25%
Sewer Utility	30%	25%	25%	25%
Stormwater Utility	20%	25%	25%	25%
Deputy Clerk	80%	80%	80%	80%
Water Utility	5%	5%	5%	5%
Sewer Utility	5%	5%	5%	5%
Stormwater Utility	5%	5%	5%	5%
Parking Utility	5%	5%	5%	5%
Office Assistant	-	40%	40%	40%
Water Utility	-	20%	20%	20%
Sewer Utility	-	20%	20%	20%
Stormwater Utility	-	20%	20%	20%
Parking Utility	-	-	-	-

General Fund Expenditures
Finance/Clerk Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Finance/Clerk								
53000-100	Salary & Wages	$ 86,427	$ 99,954	$ 101,233	$ 66,768	$ 91,806	$ 109,612	8.28%	
53000-150	FICA Tax	6,549	7,473	7,744	4,948	7,023	8,385	8.28%	
53000-155	Flex Account Admin Fee	1,702	1,293	1,940	1,401	1,940	1,550	-20.10%	
53000-156	Health Deductible Admin Fee	5,645	4,146	4,835	3,145	4,835	4,835	0.00%	
53000-160	Health Insurance Premium	9,207	14,846	20,567	12,017	18,026	16,695	-18.83%	
53000-161	Health Insurance Deductible	103	1,744	1,460	1,753	2,000	630	-56.85%	
53000-170	Retirement Contribution	5,995	6,715	6,681	4,208	6,059	7,454	11.57%	
53000-180	Group Life Insurance Premium	74	105	130	52	100	99	-23.85%	
53000-181	Disability Insurance Premium	-	-	166	-	-	82	-50.60%	
53000-190	Travel/Training/Meetings	2,163	2,072	4,250	1,275	1,500	3,000	-29.41%	
53000-191	Professional Dues	590	862	975	810	975	1,150	17.95%	
53000-246	Software Support	11,651	8,247	11,943	8,420	11,943	12,120	1.48%	
53000-301	Printing/Publishing/Advertising	7,617	6,403	7,700	625	7,500	12,800	66.23%	(1)
53000-310	Computer/Equipment Maintenance	2,000	-	1,000	626	1,000	1,000	0.00%	
53000-761	Bank Service Fees	3,118	4,146	3,300	7,304	10,000	1,200	-63.64%	(2)
53000-762	Investment Service Fees	9,137	7,138	6,000	3,345	4,000	3,500	-41.67%	(3)
Total Finance Director/Clerk		151,978	165,144	179,924	116,697	168,707	184,112	2.33%	

Significant Variances Explanation:

(1) Consolidate all public notice costs to one account.

(2) 2017 goal to switch banks due to high monthly service costs

(3) Investment fee based on the total asset amount invested. Due to timing of projects, more investments expected to remain in LGIP at no cost

2017 Budget
Expenditure Detail - Finance/Clerk's Office

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings	
GFOA and WGFOA (Finance Director)	1,500
GAAP Updates (Finance Director)	500
WI Municipal Clerks Association (Assistant Clerk)	500
WI Treasurers Association/Payroll (Assistant Treasurer)	500
Total	3,000

301 - Printing/Publishing/Advertising	
Tax bills and tax bill inserts	4,800
Public Notices	5,000
2017 budget	3,000
Total	12,800

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

191 - Professional Dues	
GFOA and WGFOA (Finance Director)	500
AICPA and WICPA (Finance Director)	450
WTAW (Assistant Finance Clerk)	100
WMCA (Assistant Clerk)	100
Total	1,150

246 - Software Support	
Accounting software license (53% General Fund)	6,095
Special assessment software support (75% General Fund)	2,025
GCS tax software support	4,000
Total	12,120

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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 two elections scheduled for 2017 compared to four in 2016.

General Fund Expenditures
Elections Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Elections								
54000-101	Election Inspector Wages	21,237	5,295	29,058	22,641	32,000	15,434	-46.89%	
54000-300	Supplies	2,247	790	2,225	2,521	2,225	1,000	-55.06%	
54000-301	Printing/Publishing/Advertising	253	-	250	48	-	-	-100.00%	
54000-302	Postage	52	-	1,500	-	1,500	-	-100.00%	
54000-310	Equipment Maintenance	7,373	1,926	5,000	2,187	5,000	3,100	-38.00%	
Total Elections		31,162	8,011	38,033	27,397	40,725	19,534	-48.64%	(1)

Significant Variances Explanation:

(1) Two elections scheduled for 2017 compared to four in 2016

2017 Budget
Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages	
Chief inspectors @ $10.25 for 2 scheduled elections	4,674
Election inspectors @ $9.00 for 2 scheduled elections	10,260
Misc. Pre and Post Election Assistance	500
Total	15,434

300 - Supplies	
Ballots & Supplies from Milwaukee County	500
Ink cartridges, ballot pens, misc supplies	200
Meal for Election Inspectors on Election Day	300
Total	1,000

310 - Equipment Maintenance	
Prompac Coding (From Milwaukee County)	500
ES&S Contract	2,100
Automark Coding	500
Total	3,100

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GENERAL FUND: VILLAGE HALL

Department Description

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

General Fund Expenditures
Village Hall Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Village Hall								
55000-250	Utilities (70% General Fund)	$ 185,229	$ 149,071	$ 139,380	$ 30,956	$ 50,000	$ 59,500	-57.31%	(1)
55000-251	Telephone/Internet (70% General Fund)	13,568	12,720	17,500	5,813	10,000	14,000	-20.00%	
55000-300	Office Supplies (85% General Fund)	9,926	10,689	12,750	8,802	12,750	12,750	0.00%	
55000-301	Printing/Publishing/Copies	1,046	1,187	1,000	227	250	-	-100.00%	
55000-302	Postage (85% General Fund)	11,914	9,953	11,900	7,746	11,900	13,175	10.71%	(2)
55000-310	Equipment/Copier Maintenance	4,705	5,474	4,250	2,201	4,250	4,250	0.00%	
Total Village Hall		226,388	189,094	186,780	55,745	89,150	103,675	-44.49%	

Significant Variances Explanation:

(1) Allocated to specific function and building, including Park Buildings, DPW Building, Street Lighting & Traffic Lighting
Overall utility budget decreased $4,000 from 2016 budget

(2) Increase of $1,500 for resident communication associated with building serivce department permits

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GENERAL FUND: FACILITIES MANAGEMENT

Department Description

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

Services

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

Budget Impact & Change

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

General Fund Expenditures
Facility Management Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Facilities Management								
55500-100	Salary	$ 14,494	$ 15,728	$ 33,430	$ 10,354	$ 31,254	$ 34,406	2.92%	
55500-150	FICA	1,109	1,203	1,401	792	1,188	1,429	2.00%	
55500-170	Retirement Contribution - ER	34	-	1,209	429	1,025	1,270	5.05%	
55500-350	Maintenance Service & Supplies	48,678	53,541	40,000	30,670	40,000	61,300	53.25%	(1)
55500-360	Building Maintenance (85% General Fund)	92,082	127,628	97,665	49,668	80,000	75,300	-22.90%	(1)
	Total Facilities Management	156,397	198,100	173,705	91,913	153,467	173,705	0.00%	

Significant Variances Explanation:

(1) More costs associated with maintenance services than building services, redistribution of costs between the two

2017 Budget
Expenditure Detail - Facility Maintenance

01-55500 Facilities

350 - Maintenance Service & Supplies	
1000 - Village Hall Building (85% General Fund)	18,000
1001 - Library Building	12,500
1002 - DPW Building (85% General Fund)	20,000
1003 - Fire Station Building	2,500
1004 - Parks & Recreational Buildings	8,300
Total	61,300

360 - Facilities Maintenance	
1000 - Village Hall Building (85% General Fund)	17,900
1001 - Library Building	25,000
1002 - DPW Building (85% General Fund)	12,400
1003 - Fire Station Building	10,000
1004 - Parks & Recreational Buildings	10,000
Total	75,300

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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Assessor							
56000-222	Assessor Contract	$ 38,200	$ 38,200	$ 39,743	$ 22,270	$ 39,743	$ 40,000	0.65%
56000-223	Assistant Assessor Salary	7,125	8,742	7,500	6,412	9,000	9,000	20.00%
Total Assessor		45,325	46,942	47,243	28,682	48,743	49,000	3.72%

Significant Variances Explanation:

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.

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there are four employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 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	2014 Budget	2015 Budget	2016 Budget	2017 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	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Court Clerk	100%	100%	100%	100%
Municipal Judge	100%	100%	100%	100%

General Fund Expenditures
Court Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Court							
57000-100	Wages	$ 49,758	$ 51,998	$ 51,789	$ 33,803	$ 51,789	$ 52,632	1.63%
57000-103	Judge Wages	4,000	4,225	4,800	2,000	4,800	4,800	0.00%
57000-220	Attorney Services	57,480	96,632	60,000	56,680	65,000	60,000	0.00%
57000-150	FICA Tax	3,845	3,996	3,962	2,548	3,962	4,026	1.62%
57000-160	Health Insurance Premium	6,677	7,319	8,255	5,510	8,255	8,262	0.08%
57000-161	Health Insurance Deductible	687	371	700	378	700	350	-50.00%
57000-170	Retirement Contribution	3,469	3,525	3,418	2,231	3,418	3,579	4.71%
57000-180	Group Life Insurance Premium	273	278	276	209	276	374	35.51%
57000-181	Disability Insurance Premium	-	-	120	-	-	312	160.00%
57000-190	Travel/Training/Meetings	450	275	1,000	270	1,000	1,000	0.00%
57000-191	Dues	765	1,240	840	840	840	840	0.00%
57000-241	Data Processing (Time System)	1,200	1,200	1,200	900	1,200	1,200	0.00%
57000-247	Support/Consulting (Tipss)	6,524	8,438	8,507	8,507	8,507	8,762	3.00%
57000-454	Parking Suspension - pass through	4,000	5,345	8,000	1,730	3,500	5,500	-31.25%
Total Court		139,128	184,842	152,867	115,606	153,247	151,637	-0.80%

2017 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 Programs	6,954
Tracs/Phoenix	1,808
Total	8,762

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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Legal							
58000-220	Attorney Services	$ 104,034	$ 94,431	$ 85,000	$ 61,918	$ 85,000	$ 85,000	0.00%
58000-221	Special Counsel	40,510	13,179	5,000	5,374	5,374	5,000	0.00%
Total Legal		144,544	107,610	90,000	67,292	90,374	90,000	0.00%

Significant Variances Explanation:

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

GENERAL FUND: POLICE DEPARTMENT

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

Retirement: The employer WRS contribution is 10.8% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.8%. There are 24 employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

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

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

GENERAL FUND: POLICE DEPARTMENT

Staffing

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Police Chief	1.00	1.00	1.00	1.00
Captain	1.00	1.00	1.00	1.00
Detective	1.00	1.00	1.00	1.00
Lieutenant	-	-	-	-
Sergeant	5.00	5.00	5.00	5.00
Patrol Officer	16.00	16.00	16.00	16.00
Community Service Officer	1.50	1.58	1.50	1.50
Police Clerk	3.00	2.84	1.70	1.70
Total	28.5	28.12	27.20	27.20

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Police Chief	100%	100%	100%	100%
Captain	100%	100%	100%	100%
Detective	100%	100%	100%	100%
Lieutenant	-	-	-	-
Patrol Officer	100%	100%	100%	100%
Police Clerk	100%	100%	100%	100%
Community Service Officer (PT)	75%	75%	75%	75%
Parking Utility	25%	25%	25%	25%
Community Service Officer (FT)	50%	50%	-	-
Parking Utility	50%	50%	-	-

General Fund Expenditures
Police Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Police Salaries & Benefits								
61000-100	Salary	$ 1,748,977	$ 646,774	$ 792,579	$ 410,340	$ 630,000	$ 806,842	1.80%	
61000-110	Patrol Officer Wages	-	1,237,231	1,101,553	802,972	1,230,000	1,122,387	1.89%	
61000-111	Community Service Officers	24,603	24,918	25,170	12,835	23,000	47,495	88.70%	(2)
61000-112	Clerical Wages	94,265	103,138	73,219	46,977	73,000	52,815	-27.87%	(2)
61000-113	Overtime	114,558	105,667	83,586	57,411	82,000	83,586	0.00%	
61000-114	Holiday Payout	44,942	48,559	58,100	-	58,100	62,927	8.31%	
61000-150	FICA	152,101	160,270	162,287	101,086	160,352	167,917	3.47%	
61000-160	Health Insurance Premium	302,485	336,030	366,780	246,072	369,108	372,962	1.69%	
61000-161	Health Insurance Deductible	25,038	18,638	23,900	13,217	23,900	13,800	-42.26%	
61000-163	Retiree Health Insurance Premium	33,232	36,376	38,880	32,474	38,880	52,151	34.13%	(1)
61000-170	Retirement Contribution	246,010	194,941	189,054	121,567	197,351	222,606	17.75%	
61000-173	Pension Reserve	5,793	7,568	7,572	4,415	7,572	7,572	0.00%	
61000-180	Group Life Insurance Premium	2,513	2,847	2,220	1,763	2,645	2,124	-4.32%	
61000-181	Disability Insurance Premium	-	-	3,708	-	-	3,432	-7.44%	
61000-185	Safety & Uniform Allowance	12,026	14,555	12,500	15,181	15,181	13,475	7.80%	
	Total Police Salaries & Benefits	2,806,543	2,937,512	2,941,108	1,866,310	2,911,088	3,032,091	3.09%	

Significant Variances Explanation:

(1) 5 retirees budgeted in 2017 compared to 4 in 2016

(2) Beginning in 2017, the PD will begin to utilize CSO's as part-time clerical assistance to reduce the number of part-time clerical staff.

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Police Professional Development								
61300-190	Travel/Training/Meetings	$ 12,374	$ 6,763	$ 10,100	$ 11,972	$ 12,400	$ 10,100	0.00%	
61300-191	Membership Dues/Books	2,365	555	610	585	585	750	22.95%	(1)
61300-450	Weapons & Ammunition	14,590	5,766	12,350	9,586	10,000	12,350	0.00%	
	Total Police Professional Development	29,329	13,084	23,060	22,143	22,985	23,200	0.61%	
	Police Administration								
61200-246	Software Support	27,675	31,194	35,054	33,918	35,000	39,763	13.43%	(2)
61200-251	Telephone	15,503	13,956	16,466	10,136	16,400	15,908	-3.39%	
61200-300	Office Supplies	12,023	10,459	12,000	8,372	12,000	12,400	3.33%	
61200-310	Equipment Maintenance	4,374	3,505	4,150	2,875	3,900	3,840	-7.47%	
61200-451	Crime Prevention Materials	21	416	500	249	450	500	0.00%	
61200-452	Investigative Fees	1,132	2,533	1,400	2,842	3,100	2,950	110.71%	
61200-760	Sales Tax on Parking Permits	2,928	3,072	2,800	2,326	2,800	3,000	7.14%	
	Total Police Administration	63,656	65,135	72,370	60,718	73,650	78,361	8.28%	

Significant Variances Explanation:

(1) WILEAG dues increase

(2) $4.00 per month per radio increase for Milwaukee County Radio Program. $2,054 due to replacing 13 licenses of Microsoft Access - currently using 2003 version

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	$ 14,079	$ 13,236	$ 18,000	$ 9,808	$ 18,124	$ 15,000	-16.67%	
61500-252	Gas & Fuel (99% General Fund)	52,468	38,261	53,000	18,124	40,000	44,550	-15.94%	(1)
61500-453	Auxiliary	1,309	10,962	1,100	59	400	1,100	0.00%	
61500-310	Computer Maintenance	2,110	916	-	-	-	-	0.00%	
61500-380	Safety Equipment & Replacement	3,710	-	11,500	6,294	11,000	11,000	-4.35%	
61500-485	Vehicle Replacement Fund	-	76,500	76,500	35,127	31,000	70,000	-8.50%	
	Total Police Equipment & Maintenance	73,676	139,875	160,100	69,412	100,524	141,650	-11.52%	
	Total Police Department	2,973,204	3,155,606	3,196,638	2,018,583	3,108,247	3,275,302	2.46%	

Significant Variances Explanation:

(1) 16,200 gallons @ $2.75 per gallon

01-61200 Police Administration

246 - Software support

Pro Phoenix Software	18,821
Pro Phoenix Systems Administration	5,369
Consultant Support	2,500
Software Upgrades	2,500
Net Motion	1,995
Morpho Support	700
L3 Support	500
MKE County Radio (36 x $9 per month)	3,888
Google Maps Licensing via Pro-Phoenix	240
LiveScan Support	3,250
Total	39,763

251 - Telephone

Cellphone/aircards - Verizon	5,400
AT&T	1,200
Integrated Communications (Night parking permission)	6,500
TIME System	2,808
Total	15,908

310 - Equipment Maintenance

Radar Certification	800
Radar Repairs	40
Squad Video Repair	700
Fire Extinguisher Recharge	500
Misc./Radio Battery Replacement	1,500
IED Pads	300
Total	3,840

300 - Office Supplies

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

452 - Investigative Fees

Lexis-Nexis	650
Tow	1,500
Record Checks	800
Total	2,950

01-61300 Police Development

190 - Travel/Training/Meetings

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

191 - Membership Dues/Subscriptions

Notary	90
International & WI Chief of Police	320
FBINAA, ILLETA (2), NASRO, MCLEA	340
Total	750

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 1.25%
- Whitefish Bay's portion of Bayside Communication Center budget increased by 1%

General Fund Expenditures
Public Safety Commission Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Public Safety Commission								
60000-211	North Shore Fire Department	$ 2,004,560	$ 2,044,652	$ 2,058,449	$ 1,543,836	$ 2,058,449	$ 2,087,798	1.43%	(1)
60000-212	Bayside Communication Center	349,582	357,923	368,434	273,116	368,434	372,238	1.03%	(2)
	Total Public Safety Commission	2,354,773	2,402,575	2,426,883	1,816,952	2,426,883	2,460,036	1.37%	

Significant Variances Explanation:

(1) NSFD operational budget increased by 1.25%, WFB share of NSFD budget is 17.31%

(2) Dispatch operational budget increased by 1%, WFB share of Dispatch costs is 35.28%

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

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there are 22 employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

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

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

Budget Impact & Change

- In 2015, a vehicle replacement fund were established for the purpose of smoothing large fluctuations for vehicle purchases between and making the annual budget consistent from one year to the next.
- In the 2017 budget, staff has implemented project based budgeting of public works for more transparent accountability of costs - separating costs into snow removal, refuse collection, leaf pickup, yardwaste, engineering, etc.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

Staffing

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
DPW Director	1.00	1.00	1.00	1.00
Assistant Engineer	1.00	-	-	-
Engineer Tech II	1.00	1.00	-	-
Staff Engineer	-	-	1.00	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	-	-	-	-
Foreman	-	1.00	1.00	1.00
General Repairman	-	-	-	-
Services Technician	2.00	2.00	2.00	2.00
Service Worker	9.00	9.00	9.00	9.00
Water Department Tech	1.00	1.00	1.00	1.00
Driver/Collector	5.00	5.00	5.00	5.00
Meter Reader	0.50	0.17	0.17	0.17
Seasonals	2.00	0.81	0.81	0.81
Engineering Intern	-	-	-	-
Administrative Assistant	-	0.50	0.50	0.50
Total	25.50	22.48	22.48	22.48

*See cost distribution to Utility Funds in Appendix.

General Fund Expenditures
Public Works/Engineering Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	NO LONGER USED								
NA	FICA	$ 73,256	$ 73,612	$ 66,004	$ 46,934	$ 70,401	$ -	-100.00%	
NA	Health/Dental Insurance Premium	238,210	248,922	247,870	172,156	258,234	-	-100.00%	
NA	Retirement Contribution	68,570	65,442	54,483	40,956	61,434	-	-100.00%	
NA	Group Life Insurance Premium	2,717	2,766	2,231	1,882	2,823	-	-100.00%	
NA	Disability Insurance Premium	-	-	1,794	-	-	-	-100.00%	
Total NO LONGER USED ACCOUNTS		382,753	390,742	372,382	261,928	392,892	-	-100.00%	
	Administrative/General Operations								
64300-875	General Fund portion of Stormwater cost	-	-	275,056	-	160,685	150,365	-45.33%	
80000-100	Salaries	118,251	64,466	56,065	46,243	69,365	65,205	16.30%	
80000-101	Clerical Wages	-	-	3,900	1,131	1,697	6,365	63.21%	
80000-120	General DPW Labor	520,767	379,256	510,247	314,059	471,089	115,275	-77.41%	(1)
80000-xxx	Taxes & Benefits	21,231	26,726	23,592	17,108	25,662	80,822	242.58%	(1)
80000-163	Retiree Health Insurance Premium	9,600	9,094	9,720	3,837	5,756	7,641	-21.39%	
80000-187	Safety Gear & Protective Clothing	7,729	6,528	7,000	3,510	7,000	8,500	21.43%	
80000-186	Licensing & Testing	3,837	3,466	4,000	1,570	4,000	4,000	0.00%	
80000-190	Travel/Training/Meetings (55% GF)	4,346	4,323	3,575	1,830	3,575	3,575	0.00%	
80000-191	Membership Dues	189	480	950	680	950	950	0.00%	
80000-245	GIS Annual Cost (25% General Fund)	2,341	2,057	6,000	1,910	6,000	6,000	0.00%	
80000-246	Software Maintenance	1,644	993	1,500	-	1,500	1,500	0.00%	
80000-248	Weather Monitoring System (25% GF)	2,188	508	600	-	600	600	0.00%	
80000-250	PW Building Utilities (70% General Fund)	-	-	-	17,803	23,000	24,500	100.00%	
80000-251	Telephone/Internet (70% General Fund)	15,716	12,483	14,000	8,764	14,000	14,000	0.00%	
80000-252	Fuel & Oil (55% General Fund)	95,350	57,290	60,500	25,149	45,000	46,750	-22.73%	
80000-254	Locating Costs (25% General Fund)	-	705	1,000	666	1,000	1,000	0.00%	
80000-300	Office Supplies (70% General Fund)	620	851	700	1,426	1,500	700	0.00%	
80000-301	Printing/Publishing/Advertising	488	242	500	37	500	500	0.00%	
80000-310	Computer/Equipment Maintenance	11,394	159	15,000	-	-	5,000	-66.67%	
Total Administrative/General Operations		815,691	569,627	993,905	445,723	842,877	543,248	-45.34%	

Significant Variances Explanation:

(1) Wages & benefits allocated to specific functions beginning in 2017, including snow removal, garbage & recycling collection,parks, forestry, etc. No new positions added in 2017.

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Engineering							
81000-101	Staff Engineer Wages	$ -	$ -	$ 29,985	$ -		$ 15,923	-46.90%
81000-xxx	Taxes & Benefits	-	-	-	-		7,253	100.00%
81000-201	Engineer Services (25% General Fund)	325	33,056	15,000	545	7,500	7,500	-50.00%
Total Engineering		325	33,056	44,985	545	7,500	30,676	-31.81%
	Solid Waste / Recycling							
82000-121	Solid Waste Collection Labor	191,156	187,548	191,396	122,302	183,453	240,166	25.48%
82000-122	Recycling Collection Labor	45,875	52,088	57,264	34,945	52,418	70,795	23.63%
82000-xxx	Taxes & Benefits	-	-	-	-	-	146,477	100.00%
82000-500	Solid Waste Disposal	204,329	209,681	210,000	120,895	210,000	215,000	2.38%
82000-502	Supplies & Carts	14,000	15,467	17,500	16,698	18,000	19,000	8.57%
Total Solid Waste / Recycling		455,360	464,784	476,160	294,840	463,871	691,438	45.21%
	Street Maintenance							
83000-120	Street Maintenance Labor	-	-	-	-	-	28,026	100.00%
83000-xxx	Taxes & Benefits	-	-	-	-	-	10,990	100.00%
83000-232	Pavement Marking - Contracted Services	16,914	13,954	22,000	-	22,000	22,000	0.00%
83000-520	Street/Pavement Maintenance	250,000	24,214	25,000	-	25,000	25,000	0.00%
83000-522	Street Maintenance Supplies	14,113	13,826	15,000	6,574	15,000	15,000	0.00%
Total Street Maintenance		281,027	51,994	62,000	6,574	62,000	101,016	62.93%
	Street Light Maintenance							
84000-120	Street Light Maintenance Labor	-	-	-	-	-	32,495	100.00%
84000-xxx	Taxes & Benefits	-	-	-	-	-	14,597	100.00%
84000-510	Street Light Maintenance	8,578	24,795	25,000	14,657	25,000	25,000	0.00%
84000-250	Street Lighting - Utility Bill	-	-	-	33,166	55,000	55,000	100.00%
Total Street Light Maintenance		8,578	24,795	25,000	47,823	80,000	127,092	408.37%
	Traffic Control							
85000-202	Traffic Engineer	-	-	15,000	12,658	15,000	15,000	0.00%
85000-513	Traffic Signal Supplies	2,723	2,275	8,000	836	8,000	8,000	0.00%
85000-250	Traffic Signals - Utility Bill	-	-	-	11,240	18,000	18,000	100.00%
85000-514	Pedestrian & Traffic Signs & Improvements	26,638	19,685	20,000	4,708	20,000	20,000	0.00%
Total Traffic Control		29,361	21,960	43,000	29,442	61,000	61,000	41.86%

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Snow / Ice Removal							
86000-123	Snow Removal Labor	-	38,321	-	25,653	38,480	56,790	100.00%
86000-xxx	Taxes & Benefits	-	-	-	-	-	24,448	100.00%
86000-515	Snow Removal/Deicing Materials	63,546	70,081	71,000	50,351	70,000	69,000	-2.82%
Total Snow / Ice Removal		63,546	108,402	71,000	76,004	108,480	150,238	111.60%
	Garage							
87000-127	Mechanic Labor	-	52,060	-	-	-	45,516	100.00%
87000-xxx	Taxes & Benefits	-	-	-	-	-	19,863	100.00%
87000-485	Vehicle Replacement Fund	-	32,029	285,000	209,113	285,000	285,000	0.00%
87000-550	Vehicle Maintenance (55% General Fund)	105,203	62,228	63,250	34,406	63,250	66,000	4.35%
87000-551	Garage Tools	1,194	1,233	1,200	726	1,200	1,200	0.00%
Total Garage		106,397	147,550	349,450	244,245	349,450	417,579	19.50%
	Parks / Forestry							
88000-128	Parks Labor	-	-	-	9,197	13,796	116,452	100.00%
88000-126	Forestry Labor	-	30,195	-	-	-	49,886	100.00%
86000-xxx	Taxes & Benefits	-	-	-	676	1,200	71,100	100.00%
88000-230	Tree Removal - Contracted Services	56,305	52,986	53,000	15,903	53,000	51,000	-3.77%
88000-231	Tree Trimming - Contracted Services	46,833	45,547	46,000	34,438	46,000	43,000	-6.52%
88000-250	Park Facilities - Utilities	-	-	-	675	675	5,000	100.00%
88000-535	Landscaping & Turf Management	59,982	39,708	45,000	30,644	45,000	44,700	-0.67%
88000-541	Replacement Trees	23,000	23,000	23,000	16,625	23,000	23,000	0.00%
88000-542	EAB Management	-	225,818	225,000	223,372	225,000	225,000	0.00%
Total Parks / Forestry		186,120	417,254	392,000	331,530	407,671	629,138	60.49%
	Leaf & Yardwaste Collection							
89000-124	Leaf Collection Wages	-	36,883	-	39,815	59,723	40,885	100.00%
89000-125	Yardwaste Collection Wages	-	74,776	-	34,705	52,058	64,774	100.00%
89000-129	Brush Chipping Labor	-	-	-	36,430	37,000	16,979	100.00%
89000-xxx	Taxes & Benefits	-	-	-	-	-	52,219	100.00%
Total Leaf & Yardwaste Collection		-	111,659	-	110,950	148,780	174,857	100.00%
Total DPW/Engineering Department Expenditures		2,329,158	2,341,823	2,829,882	1,849,604	2,924,520	2,926,282	3.41%

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01-800000 DPW/Engineering Administration

190 - Travel/Training/Meetings	
Professional certification/seminars (55% General Fund)	1,575
Land and road maintenance seminars	250
Forestry conferences/seminars	250
Mileage/travel	1,500
Total	3,575

191 - Membership Dues	
Professional Licensing/Operator Certifications	50
WI Society of Land Surveyors, American Public Work Assoc.	550
WAA, ISA, SMA (Arborists Associations)	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	1,500
Random substance abuse testing	2,500
Total	4,000

301 - Advertising/Printing	
Requests for proposals/BID openings	400
Construction related drawing duplicates	100
Total	500

01-82000 Solid Waste

502 - Supplies & Carts	
Recycling carts	11,500
Recycling replacement totes, special event carts, & supplies	7,500
Total	19,000

500 - Solid Waste Disposal - Transfer Center	
Transfer Center - yard & solid waste disposal	183,000
Street/solid waste disposal, landfill charges	32,000
Total	215,000

DPW/Engineering General Operations

310 - Equipment Maintenance	
Maintenance on copiers/printers/outside technicians	12,000
Total	12,000
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	7,300
Flowers and perennials	13,000
Soil/compost, seed, shrubs, misc.	3,000
Pickleball at Klode Park	400
Natural turf program	10,000
Contract weeding	6,000
Silver Spring overlook restoration	5,000
Total	44,700

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	51,000
Total	51,000
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	43,000
Total	43,000

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GENERAL FUND: BUILDING SERVICES

Department Description

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

Services

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

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

- 3 covered by Family plan

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

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

GENERAL FUND: BUILDING SERVICES

Staffing

Position	Employee FTE 2014 Budget	2015 Budget	2016 Budget	2017 Budget
Director	-	-	1.00	1.00
Building Inspector	2.00	2.00	1.00	1.00
Clerical Assistant	0.50	1.00	1.00	1.00
Office Assistant	0.45	-	-	-
Total	2.95	3.00	3.00	3.00

Position	Employee FTE 2014 Budget	2015 Budget	2016 Budget	2017 Budget
Director	-	-	100%	100%
Building Inspector	100%	75%	-	-
Water Utility	-	-	-	-
Sewer Utility	-	-	-	-
Stormwater Utility	-	-	-	-
Building Inspector	100%	100%	100%	100%
Water Utility	-	-	-	-
Sewer Utility	-	-	-	-
Stormwater Utility	-	-	-	-
Clerical Assistant	100%	100%	100%	100%
Office Assistant	70%	-	-	-
Water Utility	10%	-	-	-
Sewer Utility	10%	-	-	-
Stormwater Utility	10%	-	-	-

General Fund Expenditures
Building Services Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Inspection								
65000-100	Salary & Wages	$ 158,920	$ 127,101	$ 160,013	$ 99,450	$ 140,200	$ 171,645	7.27%	
65000-150	FICA Tax	11,837	9,188	12,241	7,356	10,725	13,131	7.27%	
65000-160	Health Insurance Premium	40,446	34,465	58,770	34,019	51,029	56,010	-4.70%	
65000-161	Health Insurance Deductible	2,927	2,186	3,600	2,106	3,600	2,100	-41.67%	
65000-170	Retirement Contribution	10,967	8,556	10,560	6,564	9,253	11,672	10.53%	
65000-180	Group Life Insurance Premium	285	350	420	257	420	446	6.19%	
65000-181	Group Disability Insurance Premium	-	-	384	-	-	372	-3.13%	
65000-190	Travel/Training/Meetings	1,797	248	1,800	89	1,800	1,800	0.00%	
65000-196	Cell Phones / Labtops	1,760	1,200	1,700	1,340	1,582	1,700	0.00%	
65000-201	Contracted Services	34,683	35,891	15,000	18,049	27,000	15,000	0.00%	(1)
65000-252	Gas & Fuel	-	94	2,750	-	2,750	2,750	0.00%	
65000-253	Weights & Measures	1,600	1,600	1,600	1,600	1,600	1,600	0.00%	
65000-301	Printing/Publishing/Advertising	133	765	500	500	500	1,000	100.00%	(2)
65000-551	Tools & Supplies	-	344	1,000	735	1,000	1,000	0.00%	
Total Inspection		265,355	221,988	270,338	172,065	251,459	280,226	3.66%	

Significant Variances Explanation:

(1) Contractor includes costs for inspecting commercial electric and other inspections that requrie specific certifications

(2) Budget increase for increase costs of building permit cards, stickers, and dumpster permit cards

01-65000 Inspection Department

201 - Contracted Salary	
Commercial Electric ($50/hour per inspection)	7,000
Building (400 hours of contracted service @ $65/hour)	7,000
Plumbing (20 hours of contracted service @ $50/hour)	1,000
Total	15,000
190 - Travel/Training/Meetings	
Annual Certifications	1,800
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;

GENERAL FUND: HEALTH DEPARTMENT

2017 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

General Fund Expenditures
Health Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Health Department							
63000-100	Salary & Wages	$ 93,409	$ 94,599	$ 98,146	$ 59,361	$ 98,146	$ 100,102	1.99%
63000-150	FICA	7,095	7,181	7,508	4,499	7,508	7,658	2.00%
63000-160	Health Insurance Premium	6,677	7,319	8,255	5,510	8,255	8,262	0.08%
63000-161	Health Insurance Deductible	537	371	700	353	700	350	-50.00%
63000-170	Retirement Contribution	3,296	2,957	2,929	1,913	2,870	3,078	5.09%
63000-180	Group Life Insurance Premium	271	275	240	204	240	317	32.08%
63000-181	Disability Insurance Premium	-	-	96	-	-	264	175.00%
63000-210	North Shore Health Services Contract	66,040	66,040	67,339	50,504	67,339	68,686	2.00%
Total Health Department		177,325	178,742	185,213	122,344	185,058	188,717	1.89%

Significant Variances Explanation:

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

Department Description

Contingency & Transfers: Included are Board-approved transfers to other funds – specifically transfer to Sewer Utility. The 2017 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 $173,424 transfer to Sewer Utility to balance budget and reduce local sewer rate increase in 2017.

General Fund Expenditures
Miscellaneous Departments

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Contingencies & Transfers								
95000-750	Contingency	$ 60,726	$ 10,075	$ 65,000	$ -	$ -	$ -	-100.00%	(1)
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%	
95000-805	Disposal Site Clean-ups	-	22,918	18,500	7,173	18,500	-	-100.00%	
95000-732	Transfer to Sewer Utility/Other Funds	-	333,020	173,424	-	128,865	173,424	0.00%	
	Total Contingencies & Transfers	60,726	366,013	267,924	7,173	158,365	184,424	-31.17%	
	Insurance								
97000-270	Liability (55% General Fund)	56,513	38,103	40,299	48,423	48,423	40,633	0.83%	
97000-271	Property (55% General Fund)	12,999	13,286	11,000	-	11,500	9,800	-10.91%	
97000-272	Auto (55% General Fund)	9,424	6,886	7,954	8,072	8,072	7,541	-5.19%	
97000-273	Workers Comp. (55% General Fund)	107,649	73,468	81,568	69,070	89,461	77,636	-4.82%	
97000-274	Self Insurance Deductible (55% General Fund)	27,784	19,233	27,500	22,799	27,500	27,500	0.00%	
97000-276	Unemployment	4,848	-	-	2,226	2,226	-	0.00%	
	Total Insurance	219,217	150,976	168,321	150,590	187,182	163,110	-3.10%	
	Technology & Contracted Services								
99000-200	Professional/Consulting Fees	64,005	1,210	7,500	7,885	7,885	7,500	0.00%	
99000-205	Audit Services (55% General Fund)	36,010	28,254	29,240	28,532	28,532	24,575	-15.95%	
99000-214	MADACC Operating Costs	11,444	3,972	4,000	3,154	4,000	3,565	-10.88%	
99000-240	IT Support Services	32,310	30,269	36,000	31,750	36,000	42,614	18.37%	
99000-246	Hardware/Software Support	17,137	5,509	5,750	5,720	5,720	5,475	-4.78%	
	Total Technology & Contracted Services	160,906	69,214	82,490	77,041	82,137	83,729	1.50%	
	Total General Fund Expenditures	**$ 9,728,043**	**$ 9,943,285**	**$10,499,624**	**$ 6,826,821**	**$10,223,973**	**$10,534,338**	0.33%	

Significant Variances Explanation:

(1) The Village has eliminated the need for contingency through more accurate budgeting and use of excess fund reserves for unexpected large costs.

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees	
Miscellaneous Professional Services	7,500
Total	7,500
240 - IT Support Services	
Website Management	4,134
Annual IT Consultant Service Contract	38,480
Total	42,614
246 - Hardware/Software	
SPAM filtering and Antivirus software	5,475
Total	5,475

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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

LIBRARY SPECIAL REVENUE FUND

2017 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.8% of gross wages. Currently, there are ten employees receiving WRS benefits.

Health Insurance: The Village pays 89.5% of the monthly premium, the first 25% of deductible and 100% of co-pay. The total monthly premium for health and dental for a family plan is $1,643 with a $2,000 deductible; a single plan is $737 with a $1,000 deductible.

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

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

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

LIBRARY SPECIAL REVENUE FUND

Staffing

Position	Employee FTE			
	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Library Director	1.00	1.00	1.00	1.00
Circulation Supervisor	1.00	1.00	1.00	1.00
Admin & Adult Services Librarian	1.00	1.00	1.00	1.00
Community & Adult Services	1.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarian	1.00	0.94	0.94	0.94
Youth Services Aid	0.50	0.48	0.48	0.48
Circulation Clerk	5.00	3.36	3.36	3.36
Shelver	4.00	1.24	1.24	1.24
Intern	1.00	0.69	0.69	0.69
Total	16.50	11.71	11.71	11.71

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

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Library	$ 691,916	$ 687,677	$ 685,188	$ 466,075	$ 685,188	$ 680,011	-0.76%
Total Property Tax Revenue	691,916	687,677	685,188	466,075	685,188	680,011	-0.76%
Non-Property Tax Revenue:							
Intergovernmental Revenue	36,944	37,035	43,133	43,290	43,290	49,000	13.60%
Fines, Fees, and Penalties	44,117	43,748	43,200	28,856	40,200	43,200	0.00%
Public Charges for Services	20,255	15,973	15,300	10,909	17,720	17,750	16.01%
Miscellaneous Revenue	4,311	2,208	3,000	6,431	7,000	1,000	-66.67%
Total Non-Property Tax Revenue:	105,627	98,964	104,633	89,486	108,210	110,950	6.04%
Total Revenue	$ 797,543	$ 786,641	$ 789,821	$ 555,561	$ 793,398	$ 790,961	0.14%

Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Library Salaries & Benefits	$ 505,140	$ 525,283	$ 541,840	$ 357,381	$ 541,669	$ 548,432	1.22%
Library Administration	94,453	84,303	79,150	50,122	79,027	70,407	-11.05%
Library Equipment & Maintenance	69,611	56,502	54,800	34,946	53,000	54,800	0.00%
Library Programs & Services	25,345	25,514	27,031	22,208	26,531	30,322	12.17%
Library Collection	105,538	86,598	87,000	65,904	87,000	87,000	0.00%
Total Library Expenditures	$ 800,087	$ 778,200	$ 789,821	$ 530,561	$ 787,227	$ 790,961	0.14%
Beginning Fund Balance	$ 58,543	$ 55,999	$ 64,440		$ 39,440	$ 45,611	
Annual Income / (Loss)	(2,544)	8,441	-		6,171	-	
Applied Budget Surplus	-	-	(25,000)		-	-	
Ending Fund Balance	$ 55,999	$ 64,440	$ 39,440		$ 45,611	$ 45,611	

Fund 13 - Library Special Revenue Fund Revenues
Library Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 691,916	$ 687,677	$ 685,188	$ 466,075	$ 685,188	$ 680,011	-0.76%
Total Taxes		691,916	687,677	685,188	466,075	685,188	680,011	-0.76%
	Intergovernmental Revenue							
43793	MCFLS Reciprocal Borrowing	36,944	37,035	43,133	43,290	43,290	49,000	13.60%
Total Intergovernmental Revenue		36,944	37,035	43,133	43,290	43,290	49,000	13.60%
	Fines, Fees, and Penalties							
45209	Library Fines	40,264	39,942	40,000	26,528	37,000	40,000	0.00%
45210	Library Replacement Cards	743	740	700	484	700	700	0.00%
45224	Library Recovery - Lost Property	3,110	3,066	2,500	1,844	2,500	2,500	0.00%
Total Fines, Fees, and Penalties		44,117	43,748	43,200	28,856	40,200	43,200	0.00%
	Public Charges for Services							
46710	Library Laptop Rentals	256	308	250	155	220	250	0.00%
46711	Library Circulation Fees	848	943	750	683	1,000	1,000	33.33%
46712	Library Room Rental	10,220	4,215	5,000	2,530	5,000	5,000	0.00%
46713	Library Copier Revenue	4,901	6,008	4,300	4,311	6,500	6,500	51.16%
46714	Library DVD Rentals	4,030	4,499	5,000	3,230	5,000	5,000	0.00%
Total Public Charges for Services		20,255	15,973	15,300	10,909	17,720	17,750	16.01%
	Miscellaneous Revenue							
48501	Library Donations/Contributions	4,080	2,208	3,000	431	1,000	1,000	-66.67%
48502	Friends of WFB Library Contributions	231	-	-	-	-	-	0.00%
48504	Restricted Donations/Contributions	-	-	-	6,000	6,000	-	
Total Miscellaneous Revenue		4,311	2,208	3,000	6,431	7,000	1,000	-66.67%
Total Library Special Revenue Fund Revenue		**$ 797,543**	**$ 786,641**	**$ 789,821**	**$ 555,561**	**$ 793,398**	**$ 790,961**	0.14%

Fund 13 - Library Special Revenue Fund Expenditures
Library Department

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Library Salaries & Benefits							
93000-100	Library Salaries & Wages	$ 403,016	$ 417,976	$ 422,935	$ 281,645	$ 422,935	$ 433,742	2.56%
93000-150	FICA	29,501	30,547	32,355	20,471	33,000	33,181	2.55%
93000-160	Health Insurance Premium	47,111	51,624	59,820	38,393	59,820	56,061	-6.28%
93000-161	Health Insurance Deductible	3,987	3,065	4,450	2,471	4,450	2,200	-50.56%
93000-170	Retirement Contribution	20,727	21,153	20,552	13,779	20,552	21,895	6.53%
93000-180	Group Life Insurance Premium	798	918	912	622	912	1,008	10.53%
93000-181	Disability Insurance Premium	-	-	816	-	-	345	-57.72%
	Total Library Salaries & Benefits	505,140	525,283	541,840	357,381	541,669	548,432	1.22%
	Library Administration							
93200-190	Travel/Training/Meetings	$ 5,437	$ 5,438	$ 5,000	$ 2,434	$ 4,732	$ 5,000	0.00%
93200-191	Membership Dues	1,032	1,328	1,200	497	1,200	1,200	0.00%
93200-194	Personnel related expenses	941	936	900	660	750	450	-50.00%
93200-250	Utilities	61,091	42,884	41,000	25,185	41,000	42,000	2.44%
93200-251	Telephone/Internet	6,380	6,071	7,200	4,793	7,200	7,200	0.00%
93200-300	Office Supplies	6,348	6,196	5,000	3,471	4,000	3,407	-31.86%
93200-301	Advertising/Printing	1,086	838	700	1,010	1,010	1,000	42.86%
93200-302	Postage	142	556	150	145	250	150	0.00%
93200-360	Building Maintenance	NA	17,400	10,000	4,903	10,000	10,000	0.00%
93200-750	Contingency	11,415	1,645	8,000	6,000	8,000	-	-100.00%
93200-751	Misc	311	577	-	811	718	-	0.00%
93200-760	Sales tax	270	434	-	213	167	-	0.00%
	Total Library Administration	94,453	84,303	79,150	50,122	79,027	70,407	-11.05%

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	6/30/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Library Equipment & Maintenance							
93300-201	Contracted Service	10,439	-	-	-	-	-	0.00%
93300-240	Technology - Operating	-	9,806	10,000	10,000	10,000	10,000	0.00%
93300-246	Technology - Capital	-	9,848	10,000	2,402	9,000	10,000	0.00%
93300-240	Software Support	2,495	-	-	-	-	-	0.00%
93300-246	Hardware/Software	13,998	-	-	-	-	-	0.00%
93300-304	Technology Supplies	3,104	-	-	-	-	-	0.00%
93300-310	Computer/Equipment Maintenance	3,340	-	-	-	-	-	0.00%
93300-311	Copier Maintenance	5,204	4,168	2,900	591	1,500	2,000	-31.03%
93300-312	Material Processing/Repair	3,709	5,775	4,900	4,436	6,500	6,800	38.78%
93300-350	Custodial Services	27,072	23,726	24,000	16,108	24,000	24,000	0.00%
93300-351	Housekeeping supplies	250	3,179	3,000	1,409	2,000	2,000	-33.33%
	Total Library Equipment & Maintenance	69,611	56,502	54,800	34,946	53,000	54,800	0.00%
	Library Programs & Services							
93300-400	MCFLS Supplies	3,646	1,612	3,000	921	2,500	2,500	-16.67%
93400-401	MCFLS Membership	17,709	16,577	15,931	15,931	15,931	20,822	30.70%
93400-402	Programs - Adult	1,499	3,000	2,900	2,146	2,900	2,900	0.00%
93400-403	Programs - Children	2,491	2,218	2,900	2,072	2,900	2,300	-20.69%
93400-415	Programs - Young Adults	NA	2,107	2,300	1,138	2,300	1,800	-21.74%
	Total Library Programs & Services	25,345	25,514	27,031	22,208	26,531	30,322	12.17%
	Library Collection							
93500-410	Library Collection Materials	105,538	86,598	87,000	65,904	87,000	87,000	0.00%
	Total Library Collection	105,538	86,598	87,000	65,904	87,000	87,000	0.00%
	Total Library Operations	**$ 800,087**	**$ 778,200**	**$ 789,821**	**$ 530,561**	**$ 787,227**	**$ 790,961**	0.14%
	Library Capital							
98000-430	RFID (Radio Frequency) System	-	-	25,000	25,000	25,000	-	-100.00%
	Total Library Capital	-	-	25,000	25,000	25,000	-	
	Total Library Budget	**$ 800,087**	**$ 778,200**	**$ 814,821**	**$ 555,561**	**$ 812,227**	**$ 790,961**	

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, 2016 is $2,160,617,700 and the debt limit is $108,030,885. As of December 31, 2016 the total general obligation principal outstanding is $51,834,484 (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 12/31/16:

Year	Total	Principal	Interest
2017	2,592,958	1,825,686	767,272
2018	2,575,823	1,915,717	660,106
2019	2,579,593	1,968,862	610,731
2020	2,601,728	2,043,024	558,704
2021	2,601,240	2,098,332	502,908
2022	2,234,709	1,785,754	448,955
2023	1,939,554	1,539,652	399,902
2024	1,947,637	1,596,101	351,536
2025	1,679,025	1,372,395	306,630
2026	1,607,531	1,340,038	267,493
2027	1,410,046	1,178,402	231,644
2028	1,283,168	1,085,274	197,894
2029	1,278,996	1,115,599	163,397
2030	1,183,046	1,053,202	129,844
2031	950,833	850,432	100,401
2032	782,326	705,925	76,401
2033	788,144	733,880	54,264
2034	541,113	510,000	31,113
2035	530,894	515,000	15,894
Totals	$ 31,412,489	$ 25,533,275	$ 5,879,214

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	$ 1,619,185	$ 1,860,975	$ 2,039,358	$ 2,039,358	$ 2,039,358	$ 2,340,084	14.75%
Total Property Tax Revenue	1,619,185	1,860,975	2,039,358	2,039,358	2,039,358	2,340,084	14.75%
Non-Property Tax Revenue:							
Intergovernmental Revenue	349,173	348,422	347,572	322,762	347,572	351,572	1.15%
Other Financing Sources	736,896	3,153,499	600,318	1,403,006	1,976,198	600,768	0.07%
Total Non-Property Tax Revenue	1,086,069	3,501,921	947,890	1,725,768	2,323,770	952,340	0.47%
Total Revenue	$ 2,705,254	$ 5,362,896	$ 2,987,248	$ 3,765,126	$ 4,363,128	$ 3,292,424	10.22%

Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Debt Service	$ 2,738,377	$ 5,512,506	$ 2,987,248	$ 4,176,059	$ 4,250,283	$ 3,292,424	10.22%
Total Debt Service Expenditures	$ 2,738,377	$ 5,512,506	$ 2,987,248	$ 4,176,059	$ 4,250,283	$ 3,292,424	10.22%
Beginning Fund Balance	$ 293,204	$ 260,081	$ 110,471		$ 110,471	$ 223,316	
Annual Income / (Loss)	(33,123)	(149,610)	-		112,845	-	
Non-cash related adjustments	-	-	-		-	-	
Ending Fund Balance	$ 260,081	$ 110,471	$ 110,471		$ 223,316	$ 223,316	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 1,619,185	$ 1,860,975	$ 2,039,358	$ 2,039,358	$ 2,039,358	$ 2,340,084	14.75%
Total Taxes		1,619,185	1,860,975	2,039,358	2,039,358	2,039,358	2,340,084	14.75%
	Intergovernmental Revenue							
47501	NSFD Revenue - Debt Payment	349,173	348,422	347,572	322,762	347,572	351,572	1.15%
Total Intergovernmental Revenue		349,173	348,422	347,572	322,762	347,572	351,572	1.15%
	Other Financing Sources							
49200	Transfer from Special Assessment Fund	293,734	139,851	143,852	-	143,852	141,302	-1.77%
49201	Transfer from TIF #1 Fund	317,443	626,052	317,754	-	317,754	319,953	0.69%
49201	Transfer from TIF #2 Fund	52,188	52,188	111,586	-	111,586	115,013	3.07%
49500	Proceeds from Refunding Debt	-	2,115,000	-	1,187,550	1,187,550	-	-
49501	BAB Interest Credit	73,531	69,646	7,126	7,157	7,157	4,500	-36.85%
49502	Debt Premium	-	150,762	20,000	208,299	208,299	20,000	0.00%
Total Other Financing Sources		736,896	3,153,499	600,318	1,403,006	1,976,198	600,768	0.07%
Total Debt Service Fund Revenue		**$ 2,705,254**	**$ 5,362,896**	**$ 2,987,248**	**$ 3,765,126**	**$ 4,363,128**	**$ 3,292,424**	10.22%

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Debt Service							
96000-705	MADACC Principal & Interest	$ -	$ 7,179	$ 4,000	$ 3,669	$ 3,669	$ 8,581	114.53%
96000-706	NSFD Principal & Interest - WFB %	91,080	90,792	90,588	45,294	90,588	92,035	1.60%
96000-707	NSFD Principal & Interest - Reimb.	349,173	348,422	347,572	345,408	345,408	351,572	1.15%
96000-700	Principal & Advances Paid	1,556,706	4,142,233	1,692,670	2,956,232	2,985,162	1,926,094	13.79%
96000-701	Interest Expense	733,354	842,853	826,247	685,573	685,573	891,142	7.85%
96000-710	Fiscal Agent Fee	8,064	8,982	6,171	3,730	3,730	8,000	29.64%
96000-715	Bond Issue Costs	-	72,045	15,000	88,270	88,270	10,000	-33.33%
96000-716	Bond Discount Costs	-	-	5,000	47,883	47,883	5,000	0.00%
Total Debt Service Fund Expenditures		**$ 2,738,377**	**$ 5,512,506**	**$ 2,987,248**	**$ 4,176,059**	**$ 4,250,283**	**$ 3,292,424**	10.22%

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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 2017 contribution is $77,030.

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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Fund	$ 794,450	$ 339,628	$ 294,219	$ 294,219	$ 294,219	$ 208,716	-29.06%
Total Property Tax Revenue	794,450	339,628	294,219	294,219	294,219	208,716	-29.06%
Non-Property Tax Revenue:							
Intergovernmental Revenue	-	6,300	-	-	-	-	0.00%
Other Financing Sources	-	-	-	-	-	-	0.00%
Total Non-Property Tax Revenue:	-	6,300	-	-	-	-	0.00%
Total Revenue	$ 794,450	$ 345,928	$ 294,219	$ 294,219	$ 294,219	$ 208,716	-29.06%

Summary of Expenditures

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Capital Additions & Equipment	$ 268,343	$ 113,362	$ 167,000	$ 72,236	$ 120,000	$ 94,889	-43.18%
Intergovernental Services	103,885	109,899	127,219	105,033	111,624	113,827	-10.53%
Other Items	53,300	-	-	-	-	-	0.00%
Total Capital Expenditures	$ 425,528	$ 223,261	$ 294,219	$ 177,269	$ 231,624	$ 208,716	-29.06%
Beginning Fund Balance	$ 324,751	$ 693,673	$ 816,340		$ 816,340	$ 878,935	
Annual Income / (Loss)	368,922	122,667	-		62,595	-	
Applied Budget Surplus	-	-	-		-	-	
Ending Fund Balance	$ 693,673	$ 816,340	$ 816,340		$ 878,935	$ 878,935	

Fund 44 - Capital Fund Revenues
Capital Fund

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Taxes							
41100	General Property Taxes	$ 794,450	$ 339,628	$ 294,219	$ 294,219	$ 294,219	$ 208,716	-29.06%
Total Taxes		794,450	339,628	294,219	294,219	294,219	208,716	-29.06%
	Intergovernmental Revenue							
43524	Capital related grants	-	6,300	-	-	-	-	0.00%
Total Intergovernmental Revenue		-	6,300	-	-	-	-	0.00%
	Other Financing Sources:							
49601	Applied surplus	-	-	-	-	-	-	100.00%
Total Other Financing Sources		-	-	-	-	-	-	100.00%
Total Capital Fund Revenue		**$ 794,450**	**$ 345,928**	**$ 294,219**	**$ 294,219**	**$ 294,219**	**$ 208,716**	-29.06%

Fund 44 - Capital Fund Expenditures
Capital Fund

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Capital Fund Expenditures							
98000-380	Capital Additions & Equipment	$ 268,343	$ 113,362	$ 182,615	$ 72,236	$ 120,000	$ 94,889	-48.04%
98000-211	NSFD capital contribution - annual	25,676	26,189	26,364	26,364	26,364	26,739	1.42%
98000-211	NSFD capital contribution - equipment	72,450	76,762	76,896	70,305	76,896	77,030	0.17%
98000-212	BACC capital contribution - annual	5,759	6,948	8,344	8,364	8,364	10,058	20.54%
98000-805	Good Hope Road Disposal Site	53,300	-	-	-	-	-	0.00%
Total Capital Fund Expenditures		**$ 425,528**	**$ 223,261**	**$ 294,219**	**$ 177,269**	**$ 231,624**	**$ 208,716**	-29.06%

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY17 Budget
Public Safety	
Computer Replacement (6 computers)	$ 15,000
Bayside Communications Center ProPhoenix capital contribution	13,583
Automated License Plate Recognition	21,306
Portable Radio Replacements (6)	15,500
NAS Device	4,500
Total Public Safety Capital Additions & Equipment	$ 69,889
1000 - Village Hall	
Property Record File Maintenance (multi-year project)	25,000
Total Village Hall Capital Additions & Equipment	$ 25,000
Total Capital Additions & Equipment	$ 94,889

Multi Year Budget - Capital & Vehicle Replacement Requests

Description	Fund	Total Cost	FY18 Budget	FY17 Budget	FY16 Budget	FY15 Budget
Village Hall						
Furniture Replacement	Capital	$ 25,000	$ -	$ -	$ 15,000	$ 10,000
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
Property Record File Maintenance	Capital	50,000	25,000	25,000	-	-
Computer & Equipment Replacement	Capital	40,700	-	-	25,000	15,700
Total Village Hall Additions		$ 254,700	$ 25,000	$ 25,000	$ 107,000	$ 97,700
Parks & Recreation						
Counsell Park Turnaround	Capital	$ 40,000	$ -	$ -	$ 40,000	$ -
Klode Park Improvements	Capital	10,000	-	-	10,000	-
Cahill Park - Tennis Court Lights	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	-	13,583	12,115	10,646
Ford Explorers (3)	General	223,000	-	70,000	76,500	76,500
Total Police Additions		$ 262,844	$ -	$ 83,583	$ 92,115	$ 87,146
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	170,000	-	-	85,000	85,000
GIS System Updgrades	General/Utilities	40,000	-	-	25,000	15,000
Fire Hydrant Sandblasting & Painting	Utilities	45,000	-	-	-	45,000
Vehicle & System Improvements	General/Utilities	92,904	-	-	-	92,904
Total Public Works Additions		$ 939,904	$ -	$ -	$ 445,000	$ 494,904





2017 CAPITAL REQUESTS

CAPITAL REQUEST: COMPUTER REPLACEMENT

Department: Police Department

Cost: $15,000

Request Description:

Replaces six desktop computers that are over four years old.

CAPITAL REQUEST: AUTOMATED LICENSE PLATE RECOGNITION

Department: Police Department

Cost: $21,306

Request Description:

Two cameras are affixed to a squad car and the cameras capture the license plates of vehicles as the squad passes them. Cameras are connected to a shared computer network with other agencies and the police officer is notified if a plate is stolen, has been used in a commission of a crime, if the plate is associated with a missing or endangered person. Price includes installation, training, and a one-year warranty.



CAPITAL REQUEST: PORTABLE RADIO REPLACEMENTS

Department: Police Department

Cost: $15,500

Request Description:

These new radios will replace the supervisor radios. In 2012, new radios were purchased for the uniform officers due to the new digital dispatching consoles installed at Bayside Communication Center. Supervisors did not receive new radios at the time and are now beginning to experience reliability issues. Price includes installation of software and hardware, carrying clips and external microphones.

CAPITAL REQUEST: NAS (NETWORK ATTACHED STORAGE) DEVICE

Department: Police Department

Cost: $4,500

Request Description:

The current NAS (Network Attached Storage) device is full which requires our IT person to purge and clean on a regular basis in order to function properly. The system is at the point that data can no longer be purged and an additional device is needed.

CAPITAL REQUEST: PROPERTY RECORD FILE MAINTENANCE

Department: Building Services

Cost: $25,000 (Multi-year project)

Request Description:

This capital request is a multi-year project that includes scanning 30,000 to 40,000 property and permit documents electronically to include in the Village's already established electronic database. The Village originally went digital in 2012, and the 30,000 to 40,000 files are four years of data that is ready to be filed. In the future, an annual amount will be included in the operating budget to keep up to date with yearly activity.

CAPITAL REQUEST: POLICE RECORDS MANAGEMENT SYSTEM

Department: Police

Cost: $13,583

Request Description:

Annual capital contribution to ensure adequate funds for Pro-Phoenix hardware needs. Maintenance and Service operating costs will decrease and be adjusted in mid-2018 when capital allocation compromise is fulfilled.

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 2017 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.
- 2017 expected projects and project amounts include utility work on the following:
    - Watermain valve repair and replacement $100,000
    - 225 Water meter replacements $ 60,000
    - Murray Watermain replacement $ 140,000

Utility Staffing Allocation

Position	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Village Manager	10%	10%	10%	10%
Assistant Manager	10%	-	-	-
Finance Director/Clerk	15%	15%	15%	15%
Assistant Finance Clerk	30%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	10%	20%	20%	20%
Accounting Assistant	-	-	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	-	-	-
Engineer Technician II	10%	10%	-	-
Staff Engineer	-	-	10%	25%
Engineer Intern	-	-	-	-
DPW Superintendent/Forester	10%	10%	10%	10%
Assistant DPW Superintendent	25%	-	-	-
Garage Supervisor/Mechanic	10%	10%	10%	15%
Services Technician (1 FT)	10%	10%	10%	10%
Services Technician (1 FT)	15%	25%	25%	-
Crew Chief (2 FT)	-	-	-	-
General Repairman (3 FT)	-	-	-	-
Service Worker (1 FT)	20%	5%	5%	5%
Service Worker (1 FT)	10%	10%	10%	50%
Water Department Technician	40%	40%	40%	65%
Meter Reader (1 PT)	50%	50%	50%	50%
Building Inspector (2 FT)	-	-	-	-
Administrative Assistant	-	25%	25%	25%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Water Utility Revenue	$ 2,255,393	$ 2,324,192	$ 2,332,034	$ 1,404,572	$ 2,315,388	$ 2,318,003	-0.60%
Total Water Operating Revenue	2,255,393	2,324,192	2,332,034	1,404,572	2,315,388	2,318,003	-0.60%

Summary of Expenses

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 245,532	$ 204,240	$ 271,926	$ 140,044	$ 213,120	$ 278,476	2.41%
Administrative & General Expenses	750,091	772,596	818,969	372,859	787,179	813,898	-0.62%
Maintenance Expenses	129,659	76,912	100,000	23,901	48,000	97,000	-3.00%
Debt Service	917,044	994,377	950,439	1,231,343	1,379,947	985,304	3.67%
Total Water Operating Expenses	2,042,326	2,048,125	2,141,334	1,768,147	2,428,246	2,174,678	1.56%
Increase/(Decrease) in Equity	213,067	276,067	190,700	(363,575)	(112,859)	143,325	
Beginning Net Assets	$ 5,415,274	$ 5,791,545	$ 6,241,662		$ 6,241,662	$ 6,304,702	
Adjustments to "accrual" basis:							
Depreciation Expense	(461,450)	(465,404)	(488,674)		(488,674)	(513,108)	
Principal/Amortization Expense	573,460	639,454	664,573		664,573	708,841	
Restatement	51,194	-	-		-	-	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	**$ 5,791,545**	**$ 6,241,662**	**$ 6,608,261**		**$ 6,304,702**	**$ 6,643,760**	

Fund 32 - Water Utility Fund
Revenue Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Water Utility Revenue							
46800	Water Sales - Residential	$ 1,182,756	$ 1,185,240	$ 1,244,979	$ 746,358	$ 1,175,229	$ 1,188,645	-4.52%
46801	Water Sales - Commercial	187,667	194,985	195,874	126,048	203,175	194,973	-0.46%
46802	Water Sales - Public Authority	24,948	25,008	28,605	14,806	24,476	25,575	-10.59%
46803	Public Fire Protection	486,653	487,385	491,421	324,905	491,421	491,421	0.00%
46805	Sales for resale/wholesale water	7,064	9,848	7,800	4,326	6,500	6,500	-16.67%
46808	Transfer In - Sewer Utility shared costs	100,675	104,889	100,675	-	104,889	104,889	4.19%
46810	Penalties & Late Charges	20,752	21,097	19,609	4,050	18,000	19,000	-3.10%
48110	Investment income	1,229	1,817	1,500	2,024	2,500	2,000	33.33%
48205	Rent - Cellular companies	201,738	235,174	206,533	181,465	239,198	235,000	13.78%
48901	Miscellaneous revenue	35,038	51,876	35,038	590	50,000	50,000	42.70%
49502	Debt Premium	6,873	6,873	-	-	-	-	0.00%
Total Water Utility Revenue		2,255,393	2,324,192	2,332,034	1,404,572	2,315,388	2,318,003	-0.60%

Fund 32 - Water Utility Fund
Expense Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Wages & Benefits								
99601-100	Administrative & General Salaries	$ 71,176	$ 46,199	$ 69,239	$ 37,712	$ 56,568	$ 93,964	35.71%	(1)
99601-120	DPW Labor	98,320	86,418	79,329	61,014	91,521	89,967	13.41%	
99601-130	Meter Install Wages	8,948	9,106	27,884	5,831	8,747	12,000	-56.96%	
99601-131	Meter Reader Wages	1,469	1,739	1,948	1,319	1,979	1,623	-16.68%	
99601-132	Customer Service/Records Wages	14,231	12,050	12,438	1,892	5,892	12,879	3.55%	
99601-xxx	Taxes & benefits	51,388	48,728	81,088	32,276	48,414	68,043	-16.09%	
	Total Wages & Employee Benefits	245,532	204,240	271,926	140,044	213,120	278,476	2.41%	
	Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	1,196	820	975	376	975	975	0.00%	
99601-200	Professional/Consulting Fees (20% W.U.)	-	-	-	-	-	8,450	10.00%	
99601-201	Engineer Services (25% W.U.)	13,755	29,626	15,000	13,198	15,000	7,500	-50.00%	
99601-205	Audit Services (15% W.U.)	4,933	6,233	6,450	6,294	6,294	5,267	-18.34%	
99601-220	Attorney Services	5,608	18,702	10,000	18,896	21,000	20,000	100.00%	(2)
99601-245	GIS System (25% W.U.)	2,451	1,831	6,000	1,910	6,000	6,000	0.00%	
99601-246	Software support (Partial split)	2,498	2,653	3,703	1,810	3,500	3,725	0.59%	
99601-248	Weather Monitoring System (25% W.U.)	558	507	600	-	600	600	0.00%	
99601-250	Utilities (10% W.U.)	10,465	21,306	20,200	6,662	9,993	12,000	-40.59%	
99601-251	Telephone/Internet (10% W.U.)	5,302	3,888	4,500	2,524	3,786	4,000	-11.11%	
99601-252	Fuel & Oil (10% W.U.)	12,862	9,999	11,000	3,810	5,715	8,500	-22.73%	
99601-254	Locating Costs (25% W.U.)	994	690	1,000	666	1,000	1,000	0.00%	
99601-260	DPW Building Lease	12,971	-	-	-	-	-	0.00%	
99601-270	Insurance (10% W.U.)	11,100	23,795	30,603	26,665	30,372	29,657	-3.09%	
99601-300	Office Supplies (5/10% W.U.)	584	13	850	280	850	850	0.00%	
99601-301	Printing/Publishing/Advertising	4,010	3,529	5,000	2,071	4,500	5,000	0.00%	
99601-302	Postage (5% W.U.)	753	430	700	210	700	775	10.71%	
99601-360	Building Maintenance (5% W.U.)	4,955	2,503	5,745	1,240	5,745	4,750	-17.32%	
99601-550	Vehicle Maintenance (10% W.U.)	11,980	11,506	11,500	7,951	11,500	12,000	4.35%	
99601-600	Purchased Water from NSWC	364,490	349,523	400,043	276,569	367,780	392,707	-1.83%	
99601-601	PSC Annual Assessment	2,607	-	2,600	1,727	4,327	2,600	0.00%	
99601-602	Tax Equivalent	276,019	285,042	280,000	-	285,042	285,042	1.80%	
99601-751	Post employment benefits (10% W.U)	-	-	2,000	-	2,000	2,000	0.00%	
99601-775	Miscellaneous General Expenses	-	-	500	-	500	500	0.00%	
	Total Administrative & General Expenses	750,091	772,596	818,969	372,859	787,179	813,898	-0.62%	

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses							
99602-625	Maintenance of Structures/Facilities	$ 2,115	$ -	$ 5,000	$ -	$ 1,000	$ 3,000	-40.00%
99602-626	Maintenance of Distribution Tank	13,805	1,536	5,000	1,500	2,000	4,000	-20.00%
99602-627	Maintenance of Distribution Mains	89,365	38,197	40,000	15,014	10,000	40,000	0.00%
99602-628	Maintenance of Services	18,112	16,570	20,000	817	15,000	20,000	0.00%
99602-629	Maintenance of Meters	579	5,386	15,000	-	5,000	15,000	0.00%
99602-630	Maintenance of Hydrants	4,959	8,174	10,000	2,483	10,000	10,000	0.00%
99602-631	Miscellaneous Maintenance	724	7,049	5,000	4,087	5,000	5,000	0.00%
Total Maintenance Expenses		129,659	76,912	100,000	23,901	48,000	97,000	-3.00%
	Debt Service							
96000-717	Amortization & Fiscal Charges	8,492	24,264	8,500	13,383	15,500	10,000	17.65%
96000-700	Principal Expense	573,460	639,454	664,573	1,016,011	1,087,081	708,841	6.66%
96000-701	Interest Expense	335,092	330,659	277,366	201,949	277,366	266,463	-3.93%
Total Debt Service		917,044	994,377	950,439	1,231,343	1,379,947	985,304	3.67%
Total Water Utility Expenses		**$ 2,042,326**	**$ 2,048,125**	**$ 2,141,334**	**$ 1,768,147**	**$ 2,428,246**	**$ 2,174,678**	1.56%

Significant Variances Explanation:

(1) Increae expected for more labor hours associated with watermain and lead line replacement

(2) Increase for costs associated with water tower leases

Fund 32 - Water Utility Fund
Operating Expense Detail

32-99601 Administrative & General Expenses

246 - Software support	
Accounting/billing software license (15% W.U.)	1,725
Handhelds/utility software	2,000
Total	3,725
251 - Telephone/Internet	
Village Hall (10% W.U.)	2,000
DPW Building (10% W.U.)	2,000
Total	4,000
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.)	7,388
Property (10% W.U.)	1,782
Auto (10% W.U.)	1,371
Workers Compensation (10% W.U.)	14,116
Self Insurance Deductible (10% W.U.)	5,000
Total	29,657
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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget
Capital Sources:						
Debt proceeds	$ -	$ 1,210,000	$ -	$ 882,450	$ 882,450	$ -
Total	-	1,210,000	-	882,450	882,450	-
Capital Additions:						
NSWC Capital Contribution	51,584	56,002	68,427	19,289	68,427	62,533
Lake Drive Watermain	180,190	-	-		-	-
Water Infrastructure	-	152,647	-	129,908	150,000	160,000
Hollywood Avenue	228,864	-	-	-	-	-
1501 - Southside Utility (Bartlett, Idlewild	351,785	-	-	-	-	-
1601 - Berkeley Utility	-	1,698	70,000	157,565	159,263	-
1602 - Elkhart Utility	-	-	170,000	792	-	-
1603 - Sheffield Utility	-	-	5,000	5,953	-	-
1615 - Lead Water Replacement	-	-	-	133,650	200,000	150,000
1703 - Murray Ave Watermain Replacemen	-	-	-	-	-	140,000
485 - Vehicle Replacement Fund	-	-	35,000	25,486	35,000	35,000
Total Capital Additions	812,423	210,347	418,427	472,643	612,690	547,533
Change in Capital Activity	(812,423)	999,653	(418,427)	409,807	269,760	(547,533)
Beginning Cash Balance	$ 605,229	$ 358,992	$ 588,388		$ 588,388	$ 817,924
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	213,067	276,067	190,700		(112,859)	143,325
Adjustment for accruals	698,875	(741,940)	-		350,000	-
Interest paid	(345,756)	(304,384)	-		(277,366)	(266,463)
Ending Cash Balance	**$ 358,992**	**$ 588,388**	**$ 360,661**		**$ 817,924**	**$ 147,253**

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 12/31/16:

Schedule of Water Utility Principal & Interest as of 12/31/16			
Year	Total	Principal	Interest
2017	975,314	708,851	266,463
2018	984,440	749,323	235,117
2019	907,962	692,394	215,568
2020	902,759	705,615	197,144
2021	900,697	722,161	178,536
2022	843,129	682,902	160,227
2023	806,089	664,405	141,684
2024	807,103	685,071	122,032
2025	739,853	637,007	102,846
2026	594,497	509,407	85,090
2027	524,547	453,611	70,936
2028	476,482	418,664	57,818
2029	472,774	428,617	44,157
2030	409,891	378,570	31,321
2031	309,475	288,766	20,709
2032	237,484	225,000	12,484
2033	175,437	170,000	5,437
2034	32,200	30,000	2,200
2035	31,375	30,000	1,375
2036	35,481	35,000	481
Totals	$ 11,166,989	$ 9,215,364	$ 1,951,625

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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 2017 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.
- $173,424 supplement from general fund and $78,371 use of fund balance to balance budget and reduce rate increase
- 2017 expected projects and project amounts include utility work on the following:
    - Sanitary sewer main, lining and manhole repairs $ 250,000

Utility Staffing Allocation

Position	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Village Manager	10%	20%	20%	20%
Assistant Manager	10%	10%	10%	10%
Finance Director/Clerk	15%	15%	15%	15%
Assistant Finance Clerk	30%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	10%	20%	20%	20%
Accounting Assistant	5%	-	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	-	-	-
Staff Engineer	10%	20%	20%	25%
Engineer Intern	-	-	-	-
DPW Superintendent/Forester	10%	10%	10%	10%
Assistant DPW Superintendent	25%	-	-	-
Garage Supervisor/Mechanic	10%	15%	15%	15%
Crew Chief (2 FT)	-	-	-	-
General Repairman (3 FT)	-	-	-	-
Services Technician (1 FT)	15%	25%	25%	-
Services Technician (1 FT)	5%	5%	5%	-
Service Worker (5 FT)	10%	10%	10%	-
Services Worker (1 FT)	20%	25%	25%	35%
Services Worker (1 FT)	-	20%	20%	35%
Services Worker (1FT)	-	5%	5%	25%
Water Department Technician	10%	45%	45%	-
Meter Reader (1 PT)	50%	50%	50%	50%
Manager's Intern	-	10%	10%	-
Administrative Assistant	-	25%	25%	25%

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

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Sewer Utility Revenue	$ 2,022,411	$ 2,385,722	$ 2,503,928	$ 1,399,982	$ 2,390,999	$ 2,565,911	2.48%
Surplus Applied	-	-	-	-	-	78,371	0.00%
Total Sewer Operating Revenue	2,022,411	2,385,722	2,503,928	1,399,982	2,390,999	2,644,282	5.61%

Summary of Expenses

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 222,896	$ 233,808	$ 329,227	$ 142,951	$ 214,427	$ 253,843	-22.90%
Administrative & General Expenses	1,042,893	974,323	964,314	387,928	960,984	972,944	0.89%
Maintenance Expenses	28,712	13,617	70,000	17,125	35,000	50,000	-28.57%
Debt Service	1,102,780	1,086,536	1,140,387	867,710	1,180,588	1,367,495	19.91%
Total Sewer Operating Expenses	2,397,281	2,308,284	2,503,928	1,415,714	2,390,999	2,644,282	5.61%
Increase/(Decrease) in Equity	(374,870)	77,438	-	(15,732)	-	-	
Beginning Net Assets	$ 6,763,054	$ 7,064,870	$ 7,680,670		$ 7,680,670	$ 7,680,670	
Adjustments to "accrual" basis:							
Capital Contributions	68,858	-	-		-	-	
Depreciation Expense	(217,298)	(333,548)	(849,786)		(849,786)	(1,012,164)	
Principal/Amortization Expense	825,126	835,565	849,786		849,786	1,012,164	
Surplus Applied	-	-	-		-	(78,371)	
Restatement	-	36,345	-		-	-	
Ending Net Assets	**$ 7,064,870**	**$ 7,680,670**	**$ 7,680,670**		**$ 7,680,670**	**$ 7,602,299**	

Fund 20 - Sewer Utility Fund
Revenue Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Sewer Utility Revenue								
46800	Metered Local Usage	$ 1,289,258	$ 1,420,571	$ 1,603,542	$ 1,104,991	$ 1,517,722	$ 1,648,575	2.81%	(1)
46801	Metered MMSD Usage (pass-through)	697,947	725,912	697,947	289,619	725,912	725,912	4.01%	
46810	Penalties & Late Charges	20,825	23,168	23,015	4,722	15,000	15,000	-34.83%	
48110	Investment income	-	-	500	650	1,000	1,000	100.00%	
48130	Interest on special assessments	6,129	1,149	5,500	-	2,500	2,000	-63.64%	
49200	Transfer from General Fund	-	206,670	173,424	-	128,865	173,424	0.00%	
49502	Debt Premium	8,252	8,252	-	-	-	-	0.00%	
Total Sewer Utility Revenue		2,022,411	2,385,722	2,503,928	1,399,982	2,390,999	2,565,911	2.48%	

Significant Variances Explanation:

(1) Assumes 6% rate increase using 3 year average usage amounts.

Fund 20 - Sewer Utility Fund
Expense Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Wages & Benefits							
99600-100	Salary & Wages	$ 175,184	$ 189,562	$ 232,183	$ 109,673	$ 164,510	$ 189,679	-18.31%
99600-xxx	Taxes & Benefits	47,712	44,246	97,044	33,278	49,917	64,164	-33.88%
Total Wages & Employee Benefits		222,896	233,808	329,227	142,951	214,427	253,843	-22.90% (1)
	Administrative & General Expenses							
99600-190	Travel/Training/Meetings (15% S.U.)	880	106	975	375	500	975	0.00%
99600-200	Professional/Consulting Fees (15% S.U.)	-	-	6,500	4,614	7,000	6,338	-2.49%
99600-201	Engineer Services (25% S.U.)	157,183	26,094	15,000	12,699	15,000	7,500	-50.00%
99600-205	Auditing Services (13% S.U.)	4,933	5,402	5,590	5,455	5,455	4,723	-15.51%
99600-220	Attorney Services	-	5,575	5,500	8,585	10,000	5,500	0.00%
99600-245	GIS System (25% S.U.)	1,908	2,057	6,000	1,910	2,500	6,000	0.00%
99600-246	Software support	3,173	3,329	4,378	2,485	4,000	4,400	0.50%
99600-248	Weather Monitoring System (25% S.U.)	558	507	600	-	600	600	0.00%
99600-250	Utilities (10% S.U.)	10,465	21,305	20,200	6,662	10,000	12,000	-40.59%
99600-251	Telephone/internet (10% S.U.)	6,098	3,888	4,500	2,524	4,000	4,000	-11.11%
99600-252	Fuel & Oil (15% S.U.)	12,862	14,999	16,500	5,893	9,000	12,750	-22.73%
99600-254	Locating Costs (Digger Hotline)	-	691	1,000	666	1,000	1,000	0.00%
99600-260	DPW Building Lease	12,971	-	-	-	-	-	0.00%
99600-270	Insurance (15% S.U.)	11,042	35,693	45,904	30,378	30,378	44,482	-3.10%
99600-300	Office Supplies (5/10% S.U.)	584	13	850	280	500	850	0.00%
99600-301	Printing/Publishing/Copies	4,010	3,674	5,000	2,132	4,500	4,000	-20.00%
99600-302	Postage (5% S.U.)	753	430	700	210	500	775	10.71%
99600-360	Building Maintenance (5% S.U.)	4,831	2,503	5,745	1,240	4,500	4,750	-17.32%
99600-550	Vehicle Maintenance (15% S.U.)	12,009	17,256	17,250	12,201	17,250	18,000	4.35%
99600-603	MMSD - Usage Charge (pass-through)	697,947	725,912	697,947	289,619	725,912	725,912	4.01%
99600-604	Transfer - share of Water Utility costs	100,675	104,889	100,675	-	104,889	104,889	4.19%
99600-751	Post employment benefits (15% S.U)	-	-	3,000	-	3,000	3,000	0.00%
99600-775	Miscellaneous General Expenses	11	-	500	-	500	500	0.00%
Total Administrative & General Expenses		1,042,893	974,323	964,314	387,928	960,984	972,944	0.89%

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses							
99600-632	Materials & supplies	$ 2,841	$ 8,929	$ 10,000	$ 4,071	$ 7,500	$ 10,000	0.00%
99600-650	Equipment - Televising & cleaning	5,109	687	10,000	4,303	7,500	10,000	0.00%
99600-651	Collection System - Contractor costs	20,762	-	40,000	-	10,000	20,000	-50.00%
99600-652	Collection System - Repair & materials	-	4,001	10,000	8,751	10,000	10,000	0.00%
Total Maintenance Expenses		28,712	13,617	70,000	17,125	35,000	50,000	-28.57%
	Debt Service							
96000-717	Amortization & Fiscal Charges	1,818	1,818	2,000	42,201	42,201	2,000	0.00%
96000-700	Principal Expense	825,126	835,565	849,786	675,843	849,786	1,012,164	19.11%
96000-701	Interest Expense	275,836	249,153	288,601	149,666	288,601	353,331	22.43%
Total Debt Service Expenses		1,102,780	1,086,536	1,140,387	867,710	1,180,588	1,367,495	19.91%
Total Sewer Expenses		**$ 2,397,281**	**$ 2,308,284**	**$ 2,503,928**	**$ 1,415,714**	**$ 2,390,999**	**$ 2,644,282**	5.61%

Significant Variances Explanation:

(1) Decrease in wages and benefits due to the decrease in sewer related projects in 2017.

Fund 20 - Sewer Utility Fund
Operating Expense Detail

20-99600 Administrative & General Expenses

246 - Software Support	
Accounting/billing software license (15% S.U.)	1,725
Special assessment software (25% S.U.)	675
Handheld/utility software	2,000
Total	4,400
251 - Telephone/Internet	
Village Hall (10% S.U.)	2,000
DPW Building (10% S.U.)	2,000
Total	4,000
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% S.U.)	750
Supplies (25% S.U.)	250
Total	1,000
270 - Insurance	
Liability (15% S.U.)	11,081
Property (15% S.U.)	2,672
Auto (15% S.U.)	2,055
Workers Compensation (15% S.U.)	21,174
Self Insurance Deductible (15% S.U.)	7,500
Total	44,482
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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget
Capital Sources:						
Special Assessments Received	$ 99,132	$ 98,969	$ -	$ -	$ 95,000	$ 95,000
Capital Contributions/Grants	68,858	-	-	-	-	-
Debt Proceeds	-	-	-	2,615,000	2,615,000	-
Total	167,990	98,969	-	2,615,000	2,710,000	95,000
Capital Additions:						
1305 - Sanitary Basin 1203	260,502	-	-	-	-	-
1404 - Hollywood Avenue	204,627	46,983	-	-	-	-
1403 - Hampton Avenue	1,498,554	64,067	-	-		-
1501 - Southside Utility (Bartlett, Idlew ild, Wood	10,985	353,950	-	20,016	20,016	-
1401 - Larkin Street Reconstruction	280,711	4,075	-	-	-	-
1602 - Elkhart Utility & Street Reconstruction	-	-	44,000	4,871	44,000	-
1603 - Sheffield Utility & Street Reconstruction	-	-	40,000	3,390	40,000	-
1601 - Berkeley Utility & Street Reconstruc	-	10,446	431,000	329,689	431,000	-
1613 - PPII Project	-	-	-	2,639	5,000	-
1614 - Palisades/Woodruff Sanitary	-	3,840	-	210,716	250,000	-
485 - Vehicle Replacement Fund	-	-	55,000	40,516	55,000	55,000
Sewer Infrastructure	-	-	-	-	-	250,000
Total Capital Additions	2,255,379	483,361	570,000	611,837	845,016	305,000
Change in Capital Activity	(2,087,389)	(384,392)	(570,000)	2,003,163	1,864,984	(210,000)
Beginning Cash Balance	$ 1,157,754	$ 985,673	$ 1,110,009		$ 1,110,009	$ 2,686,392
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(374,870)	77,438	-		-	-
Adjustment for accruals	2,576,259	690,734	-		-	-
Interest paid	(286,081)	(259,444)	(288,601)		(288,601)	(353,331)
Ending Cash Balance	**$ 985,673**	**$ 1,110,009**	**$ 251,408**		**$ 2,686,392**	**$ 2,123,061**

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 12/31/16:

Schedule of Sewer Utility Principal & Interest as of 12/31/16			
Year	Total	Principal	Interest
2017	1,365,495	1,012,164	353,331
2018	1,287,125	987,645	299,480
2019	1,275,600	1,003,072	272,528
2020	1,260,621	1,015,556	245,065
2021	915,586	693,434	222,152
2022	911,249	708,121	203,128
2023	885,258	701,974	183,284
2024	886,421	723,376	163,045
2025	867,189	724,249	142,940
2026	857,485	734,263	123,222
2027	862,301	759,392	102,909
2028	695,450	611,607	83,843
2029	697,907	631,834	66,073
2030	314,008	260,630	53,378
2031	306,472	260,554	45,918
2032	263,866	225,000	38,866
2033	262,299	230,000	32,299
2034	260,396	235,000	25,396
2035	258,094	240,000	18,094
2036	260,525	250,000	10,525
2037	94,995	90,000	4,995
2038	91,665	90,000	1,665
Totals	$ 14,880,007	$ 12,187,871	$ 2,692,136

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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.

- $150,365 supplement from General fund to balance budget

- 2017 expected projects and project amounts include utility work on the following:

    - Manhole, lining, catch basin and inlet repairs $350,000

STORMWATER UTILITY

Utility Staffing Allocation

Position	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Village Manager	10%	20%	20%	20%
Assistant Manager	10%	10%	10%	10%
Finance Director/Clerk	10%	15%	15%	15%
Assistant Finance Clerk	20%	25%	25%	25%
Deputy Clerk	5%	5%	5%	5%
Office Assistant	10%	20%	20%	20%
Accounting Assistant	5%	-	-	-
DPW Director	25%	25%	25%	25%
Assistant Engineer	25%	-	-	-
Staff Engineer	10%	15%	15%	25%
Engineer Intern	-	-	-	-
DPW Superintendent/Forester	10%	20%	20%	10%
Assistant DPW Superintendent	25%	-	-	-
Services Technician (1 FT)	10%	-	-	-
Services Technician (1 FT)	20%	25%	25%	-
Garage Supervisor/Mechanic	-	-	-	5%
General Repairman	-	-	-	-
General Repairman	-	-	-	-
Service Worker (4 FT)	10%	10%	10%	-
Service Worker (1 FT)	20%	20%	20%	35%
Service Worker (1 FT)	-	15%	15%	5%
Service Worker (1 FT)	-	5%	5%	5%
Service Worker (1 FT)	-	25%	25%	35%
Building Inspector (2 FT)	-	-	-	-
Utility Technician	-	5%	5%	5%
Administrative Assistant	-	25%	25%	10%

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

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Stormwater Utility Revenue	$ 617,299	$ 753,255	$ 886,598	$ 405,117	$ 771,688	$ 759,952	-14.28%
Total Stormwater Operating Revenue	617,299	753,255	886,598	405,117	771,688	759,952	-14.28%

Summary of Expenses

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 210,030	$ 208,643	$ 296,659	$ 119,575	$ 199,363	$ 233,076	-21.43%
Administrative & General Expenses	122,310	134,442	149,497	67,731	123,883	134,149	-10.27%
Maintenance Expenses	24,252	35,681	18,500	24,359	27,000	18,500	0.00%
Debt & Capital Related Expenses	144,883	245,873	421,942	368,786	421,442	374,227	-11.31%
Total Stormwater Operating Expenses	501,475	624,639	886,598	580,451	771,688	759,952	-14.28%
Increase/(Decrease) in Equity	115,824	128,616	-	(175,334)	-	-	
Beginning Net Assets	$ 3,027,545	$ 3,948,564	$ 4,247,506		$ 4,247,506	$ 4,377,506	
Adjustments to "accrual" basis:							
Capital Contributions	804,713	123,817	-		-	-	
Depreciation Expense	(99,518)	(103,394)	(100,000)		(105,000)	(110,250)	
Principal Expense	100,000	115,000	235,000		235,000	220,000	
Restatement	-	34,903	-		-	-	
Ending Net Assets	**$ 3,948,564**	**$ 4,247,506**	**$ 4,382,506**		**$ 4,377,506**	**$ 4,487,256**	

Fund 33 - Stormwater Utility Fund
Revenue Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Stormwater Utility Revenue								
46800	Stormwater Fees	$ 603,853	$ 607,687	$ 603,853	$ 400,636	$ 603,853	$ 605,687	0.30%	
46810	Penalties & Late Charges	2,417	6,604	6,039	1,261	2,500	250	-95.86%	
48110	Investment Income	1,482	5,750	1,500	3,220	4,500	3,500	133.33%	
48901	Miscellaneous revenue	150	-	150	-	150	150	0.00%	
49200	Transfer from General Fund	-	123,816	275,056	-	160,685	150,365	-45.33%	(1)
49502	Debt Premium	9,397	9,398	-	-	-	-	0.00%	
Total Stormwater Utility Revenue		617,299	753,255	886,598	405,117	771,688	759,952	-14.28%	

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	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Wages & Benefits								
64300-100	Salary & Wages	$ 168,101	$ 163,086	$ 209,720	$ 90,985	$ 156,478	$ 173,162	-17.43%	
64300-xxx	Taxes & Benefits	41,929	45,557	86,939	28,590	42,885	59,914	-31.09%	
Total Wages & Employee Benefits		210,030	208,643	296,659	119,575	199,363	233,076	-21.43%	(2)
	Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	-	106	975	372	975	975	0.00%	
64300-201	Engineer Services (25% SW.U.)	33,498	22,989	15,000	6,164	15,000	7,500	-50.00%	
64300-205	Auditing Services (2% SW.U.)	5,467	3,331	860	839	839	9,794	1038.84%	(1)
64300-220	Attorney Services	-	-	1,500	-	-	1,500	0.00%	
64300-245	GIS System (25% SW.U.)	1,738	2,057	6,000	1,910	6,000	6,000	0.00%	
64300-246	Software support (15% SW.U.)	3,632	1,761	1,703	1,810	1,810	1,725	1.29%	
64300-248	Weather Monitoring System (25% SW.U.)	558	507	600	-	600	600	0.00%	
64300-250	Utilities (10% SW.U.)	8,408	21,306	20,200	6,662	10,000	12,000	-40.59%	
64300-251	Telephone/Internet (10% SW.U.)	4,266	3,890	4,500	2,527	4,500	4,000	-11.11%	
64300-252	Fuel & Oil (15% SW.U.)	12,862	15,000	16,500	6,372	10,000	12,750	-22.73%	
64300-254	Locating Costs (Digger Hotline)	-	690	1,000	666	1,000	1,000	0.00%	
64300-260	DPW Building Lease	12,971	-	-	-	-	-	0.00%	
64300-270	Insurance (15% SW.U.)	10,983	35,691	45,904	19,471	41,064	44,485	-3.09%	
64300-300	Office Supplies (4/10% SW.U.)	467	13	700	260	700	700	0.00%	
64300-301	Printing/Publishing/Copies	7,938	4,949	5,000	2,071	2,500	2,500	-50.00%	
64300-302	Postage (4% SW.U.)	604	344	560	168	400	620	10.71%	
64300-360	Building Maintenance (5% SW.U.)	4,831	2,475	5,745	1,239	5,745	4,750	-17.32%	
64300-550	Vehicle Maintenance (15% SW.U.)	11,990	17,258	17,250	15,200	17,250	18,000	4.35%	
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	75	500	-	500	250	-50.00%	
Total Administrative & General Expenses		122,310	134,442	149,497	67,731	123,883	134,149	-10.27%	

Stormwater Utility Fund
Expense Summary (cont.)

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Maintenance Expenses							
64300-310	Equipment Maintenance	-	-	1,500	-	-	1,500	0.00%
64300-675	Stormwater Maintenance Materials	22,698	35,266	15,000	24,359	25,000	15,000	0.00%
64300-676	Inlet Basic Collection Disposal	-	-	1,000	-	1,000	1,000	0.00%
64300-677	Stormwater Abatement	1,554	415	1,000	-	1,000	1,000	0.00%
Total Maintenance Expenses		24,252	35,681	18,500	24,359	27,000	18,500	0.00%
	Debt Service							
96000-717	Amortization & Fiscal Charges	4,215	24,131	5,000	-	4,500	4,500	-10.00%
96000-700	Principal Expense	100,000	115,000	235,000	235,000	235,000	220,000	-6.38%
96000-701	Interest Expense	40,668	106,742	181,942	133,786	181,942	149,727	-17.71%
Total Debt Service		144,883	245,873	421,942	368,786	421,442	374,227	-11.31%
Total Stormwater Utility Expenses		**$ 501,475**	**$ 624,639**	**$ 886,598**	**$ 580,451**	**$ 771,688**	**$ 759,952**	-14.28%

Significant Variances Explanation:

(1) Audit fees include required audit of grant activity

(2) Decrease in wages and benefits due to the decrease in stormwater related projects in 2017.

Fund 33 - Stormwater Utility Fund
Operating Expense Detail

33-64300 Administrative & General Expenses

251 - Telephone/Internet	
Village Hall (10% S.U.)	2,000
DPW Building (10% S.U.)	2,000
Total	4,000
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.)	11,082
Property (15% SW.U.)	2,672
Auto (15% SW.U.)	2,057
Workers Compensation (15% SW.U.)	21,174
Self Insurance Deductible (15 SW.U.)	7,500
Total	44,485

Fund 33 - Stormwater Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget
Capital Sources:						
Debt Proceeds	$ -	$ 2,005,000	$ -	$ -	$ -	$ -
FEMA Grant	804,714	123,817	300,000	-	-	-
Total	804,714	2,128,817	300,000	-	-	-
Capital Additions:						
Estabrook and Cahill Park Facility	1,021,462	-	-	-	-	-
1301 - Lancaster	12,775	153,194	-	3,710	3,710	-
Stormwater Infrastructure	-	165,970	-	-	-	350,000
1404 - Hollywood Avenue	665,062	-	-	-	-	-
1403 - Hampton Avenue	974,931	-	-	-	-	-
1501 - Southside Utility (Bartlett, Idlewild, Woodruff)	35,876	735,227	-	76,316	100,000	-
1401 - Larkin Street Reconstruction	298,994	-	-	-	-	-
1602 - Elkhart Utility & Street Reconstruction	-	-	220,000	3,456	220,000	-
1603 - Sheffield Utility & Street Reconstruction	-	-	192,000	179,448	192,000	-
1601 - Berkeley Utility & Street Reconstruction	-	7,410	305,000	215,450	305,000	-
485 - Vehicle Replacement Fund	-	-	55,000	40,516	55,000	55,000
Total Capital Additions	3,009,100	1,061,801	772,000	518,896	875,710	405,000
Change in Capital Activity	(2,204,386)	1,067,016	(472,000)	(518,896)	(875,710)	(405,000)
Beginning Cash Balance	$ 1,078,080	$ 2,058,602	$ 3,833,076		$ 3,833,076	$ 2,775,424
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	115,824	128,616	-		-	-
Adjustment for accruals	3,119,382	685,584	-			
Interest paid	(50,298)	(106,742)	(181,942)		(181,942)	(149,727)
Ending Cash Balance	**$ 2,058,602**	**$ 3,833,076**	**$ 3,179,134**		**$ 2,775,424**	**$ 2,220,697**

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 12/31/16:

Schedule of Stormwater Utility Principal & Interest as of 12/31/16			
Year	Total	Principal	Interest
2017	369,727	220,000	149,727
2018	374,576	230,000	144,576
2019	378,951	240,000	138,951
2020	387,851	255,000	132,851
2021	381,969	255,000	126,969
2022	396,151	275,000	121,151
2023	354,363	240,000	114,363
2024	357,388	250,000	107,388
2025	364,663	265,000	99,663
2026	376,663	285,000	91,663
2027	383,263	300,000	83,263
2028	394,088	320,000	74,088
2029	403,901	340,000	63,901
2030	412,801	360,000	52,801
2031	415,813	375,000	40,813
2032	418,013	390,000	28,013
2033	409,726	395,000	14,726
2034	126,013	120,000	6,013
2035	127,031	125,000	2,031
Totals	$ 6,832,951	$ 5,240,000	$ 1,592,951

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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.

- Due to a portion of the Village's parking lots not being assessable in 201-2016, the Village granted a "vacation" from quarterly assessments. Assessments will be reinstated in 2017.

PARKING UTILITY FUND

Utility Staffing Allocation

Position	2014 Budget	2015 Budget	2016 Budget	2017 Budget
Assistant Manager	10%	10%	10%	-
Finance Director/Clerk	10%	5%	5%	5%
Deputy Clerk	5%	5%	5%	5%
Accounting Assistant	5%	-	-	-
Community Service Officer (FT)	50%	50%	-	-
Community Service Officer (PT)	25%	25%	25%	50%
Community Service Officer (PT)	-	-	-	50%
Community Service Officer (PT)	-	-	-	25%
Staff Engineer	10%	5%	5%	-
Engineer Intern	-	-	-	-
General Repairman	-	-	-	-
Services Technician	10%	5%	5%	5%
Manager's Intern	-	10%	10%	-
Garage Supervisor/Mechanic	-	5%	5%	5%

Fund 51 - Parking Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Parking Utility Revenue	$ 72,753	$ 80,280	$ 65,000	$ 55,626	$ 75,000	$ 91,906	41.39%
Total Parking Operating Revenue	72,753	80,280	65,000	55,626	75,000	91,906	41.39%

Summary of Expenses

Department	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
Wages & Benefits	$ 57,070	$ 51,788	$ 51,863	$ 25,598	$ 38,397	$ 42,713	-17.64%
Administrative & General Expenses	29,866	48,032	52,584	18,698	44,035	49,193	-6.45%
Total Parking Operating Expenses	86,936	99,820	104,447	44,296	82,432	91,906	-12.01%
Increase/(Decrease) in Equity	(14,183)	(19,540)	(39,447)	11,330	(7,432)	-	
Beginning Net Assets	$ 344,073	$ 346,475	$ 326,935		$ 326,935	$ 319,503	
Restatement	-	16,585	-		-	-	
Ending Net Assets	**$ 346,475**	**$ 326,935**	**$ 287,488**		**$ 319,503**	**$ 319,503**	

Fund 51 - Parking Utility Fund
Revenue Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change	
	Parking Utility Revenue								
46820	Quarterly parking revenue	$ -	$ -	$ -	$ -	$ -	$ 26,906	100.00%	(1)
46821	Parking meters	72,337	80,280	65,000	45,626	65,000	65,000	0.00%	
48901	Miscellaneous revenue	416	-	-	10,000	10,000	-	100.00%	
Total Parking Utility Revenue		72,753	80,280	65,000	55,626	75,000	91,906	41.39%	

Significant Variances Explanation:

(1) Quarterly parking revenue is comprised of charges assessed to business owners within the District. Due to a portion of the Village's parking lots not being assessible in 2014-2016, the Village granted a "vacation" from quarterly assessements. Assessments expected to be reinstated in 2017.

Fund 51 - Parking Utility Fund
Expense Summary

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Wages & Benefits							
99900-100	Salary & Wages	$ 45,502	$ 43,135	$ 41,222	$ 20,958	$ 31,437	$ 35,616	-13.60%
99900-xxx	Taxes & Benefits	11,568	8,653	10,641	4,640	6,960	7,097	-33.31%
Total Wages & Employee Benefits		57,070	51,788	51,863	25,598	38,397	42,713	-17.64%
	Administrative & General Expenses							
99900-205	Auditing Services (2% P.U.)	1,087	831	860	839	839	641	-25.47%
99900-246	Software support (2% P.U.)	218	235	227	241	241	230	1.32%
99900-250	Utilities (1% P.U.)	2,010	2,131	2,020	666	1,000	450	-77.72%
99900-252	Fuel & Oil (1/5% P.U.)	325	5,540	6,035	1,929	2,894	4,250	-29.58%
99900-270	Insurance (5% P.U.)	2,209	11,900	15,302	5,856	7,710	14,828	-3.10%
99900-280	Depreciation	4,649	4,649	4,500	-	4,650	4,650	3.33%
99900-300	Office Supplies (1% P.U.)	3,193	67	150	2,822	2,972	150	0.00%
99900-302	Postage (1% P.U.)	151	86	140	42	140	155	10.71%
99900-550	Vehicle Maintenance (5% P.U.)	59	5,753	5,750	3,914	5,750	6,000	4.35%
99900-602	Tax Equivalent	12,409	12,539	13,000	-	12,539	12,539	-3.55%
99900-751	Post employment benefits (5% P.U.)	-	-	1,000	-	1,000	1,000	0.00%
99900-760	Sales tax (recovered)	3,556	4,301	3,500	2,389	4,300	4,300	22.86%
99900-775	Miscellaneous	-	-	100	-	-	-	-100.00%
Total Administrative & General Expenses		29,866	48,032	52,584	18,698	44,035	49,193	-6.45%
Total Parking Utility Expenses		**$ 86,936**	**$ 99,820**	**$ 104,447**	**$ 44,296**	**$ 82,432**	**$ 91,906**	-12.01%

Fund 51 - Parking Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget
Capital Additions:						
Parking Utility Study	-	-	-	-	-	10,000
Vehicle Replacement Fund	-	-	15,000	11,109	15,000	15,000
Total Capital Additions	-	-	15,000	11,109	15,000	25,000
Change in Capital Activity	-	-	(15,000)	(11,109)	(15,000)	(25,000)
Beginning Cash Balance	$ 165,859	$ 159,596	$ 145,569		$ 145,569	$ 123,137
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(14,183)	(19,540)	(39,447)		(7,432)	-
Adjustment for accruals	7,920	5,513	-		-	-
Ending Cash Balance	**$ 159,596**	**$ 145,569**	**$ 91,122**		**$ 123,137**	**$ 98,137**

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 12/31/16:

Schedule of special assement Principal & Interest as of 12/31/16			
Year	Total	Principal	Interest
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	$ 973,950	$ 811,866	$ 162,084

Fund 42 - Special Assessment Fund
Summary of Revenues & Expenditures

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Revenues							
42000	Special assessments	$ 456,097	$ 300,912	$ -	$ 5,743	$ 6,500	$ -	0.00%
48110	Investment income	992	1,534	1,200	1,903	2,100	1,200	0.00%
48130	Interest on special assessments	12,874	13,918	-	-	-	-	0.00%
48910	Miscellaneous revenue	73,999	-	-	-	-	-	0.00%
	Total Revenue	543,962	316,364	1,200	7,646	8,600	1,200	0.00%
	General & Capital Expenditures							
99200-731	Transfer to debt service	293,734	139,851	143,852	-	143,852	141,302	-1.77%
99200-801	Sidewalk reconstruction	103,467	-	-	-	-	-	0.00%
99200-802	Alley reconstruction	12,849	-	-	-	-	-	0.00%
	Total Expenditures	410,050	139,851	143,852	-	143,852	141,302	-1.77%
	Beginning Fund Balance	$ 1,410,768	$ 1,184,633	$ 1,361,146		$ 1,361,146	$ 1,225,894	
	Annual Income / (Loss)	133,912	176,513	(142,652)		(135,252)	(140,102)	
	Fund balance adjustment	(360,047)	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,184,633**	**$ 1,361,146**	**$ 1,218,494**		**$ 1,225,894**	**$ 1,085,792**	

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

- 2017 expected projects and project amounts for street, alley and sidewalk replacement include the following:
    - Mill & Overlay – over 10,000 linear feet of M&O $ 650,000
    - Sidewalk Replacement $ 100,000
    - Roadway Design Engineering $ 200,000
    - Street Light Replacement – Circle Dr $ 200,000
    - DOT HSIP Safety Grant Improvements $ 100,000
    - Cahill Park Projects
        - Park Pavillion Floor Coating $ 25,000
        - Tennis Court Reconstruction & Lighting $ 275,000
    - Klode or School House Park Design Fees $ 100,000
    - Park Planning – Klode Park beach/Cahill park $ 45,000
    - Village Hall / Police Facility Design $ 100,000
    - Undesignated / Unassigned Projects $ 480,000

Fund 43 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Revenues							
48110	Investment income	$ 35,652	$ 5,813	$ 10,000	$ 6,003	$ 8,000	$ 5,000	-50.00%
48901	Miscellaneous revenue	-	7,217	-	733	1,000	-	0.00%
49100	Debt proceeds	-	3,945,000	3,056,000	4,445,000	4,445,000	-	-100.00%
	Total Revenue	35,652	3,958,030	3,066,000	4,451,736	4,454,000	5,000	-99.84%
	General & Capital Expenditures							
99400-200	Design/Engineering Services	500	-	-	-	-	200,000	100.00%
99400-361	Buildings & equipment	117,038	1,611	-	-	-	120,000	100.00%
99400-542	EAB treatment plan	146,014	-	-	-	-	-	0.00%
99400-800	Mill & overlay	186,416	462,334	475,000	327	475,000	650,000	36.84%
99400-801	Sidewalk reconstruction	135,121	345,096	100,000	89,487	100,000	100,000	0.00%
99400-802	Alley reconstruction	268,384	18,637	285,000	176,310	190,000	10,000	-96.49%
99400-803-1404	Hollywood/Larkin/Hampton	702,799	11,662	-	-	-	-	0.00%
99400-803-1501	Idlewild/Woodruff/Bartlett street	64,461	1,246,635	-	43,186	70,000	-	0.00%
99400-803-1601	Berkeley street reconstruction	-	43,390	1,312,000	218,382	900,000	-	-100.00%
99400-803-1602	Sheffield street reconstruction	-	-	431,000	14,878	285,000	-	-100.00%
99400-803-1603	Elkhart street reconstruction	-	-	453,000	234,291	285,000	-	-100.00%
99400-806-1701	Bay Ridge Traffic Light project	-	-	-	6,167	10,000	-	0.00%
99400-806-1704	Circle Drive Street Light project	-	-	-	-	-	200,000	100.00%
99400-807-1705	Cahill Park Maintenance Projects	-	-	-	-	-	300,000	100.00%
99400-807-1705	Park Improvement Projects	-	-	-	-	-	100,000	100.00%
99400-807-1705	Park Planning	-	-	-	-	-	45,000	100.00%
	DOT HSIP Safety Grant Improvements	-	-	-	-	-	100,000	100.00%
	Non designated street repairs	-	-	-	-	-	460,000	100.00%
	Total Expenditures	1,620,733	2,129,365	3,056,000	783,028	2,315,000	2,285,000	-25.23%
	Beginning Fund Balance	$ 360,268	$ (864,766)	$ 963,899		$ 963,899	$ 3,102,899	
	Annual Income / (Loss)	(1,585,081)	1,828,665	10,000		2,139,000	(2,280,000)	
	Fund balance adjustment	360,047	-	-		-	-	
	Ending Fund Balance	**$ (864,766)**	**$ 963,899**	**$ 973,899**		**$ 3,102,899**	**$ 822,899**	

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, 2016 the TID value was $57,821,300 which yields an increment of $19,417,600.

TID No. 1 Projects:

The 2017 budget includes $135,000 for Silver Spring projects, $70,000 Traffic Light replacement, $25,000 public green spaces design, $50,000 for project review and $30,000 for completion of 2016 projects.



TID #1 Boundary

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ 537,728	$ 487,173	$ 487,173	$ 583,805	$ 583,805	$ 583,805	19.84%
43430	Exempt computer aid	19,736	11,837	19,736	16,969	16,969	16,969	-14.02%
48910	BID Repayment - Retail Incentive Grant	20,000	20,000	20,000	-	-	-	-100.00%
49100	Debt proceeds	-	295,000	-	-	-	-	0.00%
49601	Debt premium	-	9,656	-	-	-	-	0.00%
	Total Revenue	577,464	823,666	526,909	600,774	600,774	600,774	14.02%
	Expenditures							
98200-731	Transfer to Debt Service	317,443	626,052	317,754	-	317,754	319,953	0.69%
98200-790	Project Costs	5,582	315,332	-	74,973	90,000	310,000	100.00%
98200-791	General Expenses	9,926	35,919	7,500	12,335	15,000	35,000	366.67%
98200-792	Developer/Retail Incentive/Façade	59,982	57,434	100,000	28,000	28,000	250,000	150.00%
	Total Expenditures	392,933	1,034,737	425,254	115,308	450,754	914,953	115.15%
	Beginning Fund Balance	$ 1,273,409	$ 1,457,940	$ 1,246,869		$ 1,246,869	$ 1,396,889	
	Annual Income / (Loss)	184,531	(211,071)	101,655		150,020	(314,179)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,457,940**	**$ 1,246,869**	**$ 1,348,524**		**$ 1,396,889**	**$ 1,082,710**	

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, 2016 the TID value was $10,961,600 which yields an increment of $10,515,600.

TID No. 2 Projects:

The 2017 budget includes a $189,025 developer payment as part of the contract agreement.



TID No. 2 Boundary

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

Account	Account Name	2014 Actual	2015 Actual	2016 Budget	8/31/16 YTD	2016 Projected	2017 Budget	Budget % Change
	Revenues							
41100	Tax Increment	$ -	$ 22,601	$ 22,601	$ 203,719	$ 203,719	$ 339,483	1402.07%
49200	Transfer from other funds	-	129,309	-	-	-	-	0.00%
49502	Debt Premium	-	-	-	-	-	-	0.00%
	Total Revenue	-	151,910	22,601	203,719	203,719	339,483	1402.07%
	Expenditures							
98200-731	Transfer to Debt Service	52,188	52,188	111,586	-	111,586	115,013	3.07%
98200-790	TID #2 Project Costs	3,053	(274,459)	-	-	50,000	-	0.00%
98200-791	TID #2 General Expenses	15,121	3,920	25,000	1,655	25,000	25,000	0.00%
98200-797	Developer/Retail Incentive/Façade	-	22,601	121,913	-	-	189,025	100.00%
	Total Expenditures	70,362	(195,750)	258,499	1,655	186,586	329,038	27.29%
	Beginning Fund Balance	$ (190,898)	$ (261,260)	$ 86,400		$ 86,400	$ 103,533	
	Annual Income / (Loss)	(70,362)	347,660	(235,898)		17,133	10,445	
	Fund balance adjustment	-	-			-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ (261,260)**	**$ 86,400**	**$ (149,498)**		**$ 103,533**	**$ 113,978**	

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 12/31/16:

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
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
	4,502,418	1,152,274	5,654,692	2,827,418	658,414	3,485,832	1,675,000	493,860	2,168,860

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LIST OF EXISTING DEBT AS OF 12/31/16

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 – 12/31/2016	Interest Rates	Purpose
Corporate Purpose	2006	2017	$ 2,195,000	$ 125,000	3.75-4.2%	Public Infrastructure Improvement Projects
Promissory Notes	2007	2017	$ 1,415,000	$ 25,000	3.55-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2007	2027	$ 2,660,000	$ 130,000	4.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2008	2026	$ 2,360,001	$ 1,095,000	3.5-4.0%	Public Infrastructure Improvement Projects
CWFL GO Debt	2008	2027	$ 2,521,944	$ 1,572,931	2.37%	Public Infrastructure Improvement Projects
Corporate Purpose	2009	2029	$ 7,969,944	$ 4,210,000	2.5-4.2%	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	$ 5,509,861	$ 4,096,311	2.91%	Public Infrastructure Improvement Projects
Corporate Purpose	2010	2030	$ 5,625,000	$ 505,000	1.9-5.9%	Public Infrastructure Improvement Projects
Refunding	2010	2024	$ 5,920,000	$ 3,820,000	2.0-3.0%	Refunding Prior Debt
Refunding	2010	2021	$ 3,560,000	$ 1,900,000	2.0-3.5%	Refunding Prior Debt
Corporate Purpose	2011	2031	$ 5,545,000	$ 4,510,000	2.0-4.0%	Public Infrastructure Improvement Projects
Corporate Purpose	2012	2032	$ 1,735,000	$ 1,160,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	$ 1,295,000	$ 1,250,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	$ 1,555,000	$ 1,305,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2013	2033	$ 10,735,000	$ 8,885,000	2.0-3.75%	Public Infrastructure Improvement Projects
Revenue Debt	2013	2038	$ 1,710,000	$ 1,560,000	2.0-3.7%	Public Infrastructure Improvement Projects
State Trust Fund Loan	2013	2033	$ 3,006,150	$ 2,816,553	3.75%	Public Facility Construction
Corporate Purpose	2015	2035	$ 9,570,000	$ 9,395,000	1.0-3.25%	Public Infrastructure Improvement Projects
Corporate Purpose	2016	2038	$ 9,130,000	$ 9,130,000	2.0-3.%	Public Infrastructure Improvement Projects & Refunding
Totals			$ 84,017,900	$ 57,490,795		
Type of Debt Classification:						
Refunding Debt			$ 13,905,000	$ 9,850,000	Debt issued to refinance previous issued debt	
General Obligation/Revenue Debt			$ 70,112,900	$ 47,640,795	Public Projects	
Totals			$ 84,017,900	$ 57,490,795		

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/16

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/16, including General Obligation and Revenue Debt:

	Total	Levy	S/A	TID	Water	Sewer	Storm
2017	5,879,336	2,592,958	141,302	434,538	975,317	1,365,495	369,726
2018	5,785,090	2,575,823	119,383	443,743	984,440	1,287,125	374,576
2019	5,682,347	2,579,593	119,048	421,193	907,962	1,275,600	378,951
2020	5,696,912	2,601,728	121,430	422,523	902,759	1,260,621	387,851
2021	5,278,869	2,601,240	54,901	424,476	900,697	915,586	381,969
2022	4,862,708	2,234,709	52,449	425,021	843,129	911,249	396,151
2023	4,463,994	1,939,554	51,783	426,947	806,089	885,258	354,363
2024	4,493,229	1,947,637	54,112	440,568	807,103	886,421	357,388
2025	4,042,426	1,679,025	44,006	347,690	739,853	867,189	364,663
2026	3,820,893	1,607,531	41,581	343,136	594,497	857,485	376,663
2027	3,536,049	1,410,046	41,222	314,670	524,547	862,301	383,263
2028	3,206,180	1,283,168	41,396	315,596	476,482	695,450	394,088
2029	3,210,601	1,278,996	41,111	315,912	472,774	697,907	403,901
2030	2,530,873	1,183,046	25,596	185,531	409,891	314,008	412,801
2031	2,162,320	950,833	24,630	155,097	309,475	306,472	415,813
2032	1,822,727	782,326	-	121,038	237,484	263,866	418,013
2033	1,752,619	788,144	-	117,013	175,437	262,299	409,726
2034	959,722	541,113	-	-	32,200	260,396	126,013
2035	947,394	530,894	-	-	31,375	258,094	127,031
2036	600,131	304,125	-	-	35,481	260,525	-
2037	94,995	-	-	-	-	94,995	-
2038	91,665	-	-	-	-	91,665	-
Totals	70,921,080	31,412,489	973,950	5,654,692	11,166,992	14,880,007	6,832,950

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16

Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/16.

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
2017	125,000	4,750	36,152	1,374	88,848	3,376	25,000	501	3,725	75	21,275	426
Total	125,000	4,750	36,152	1,374	88,848	3,376	25,000	501	3,725	75	21,275	426

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
2017	130,000	2,600	98,020	1,960	31,980	640	185,000	37,787	36,667	7,489	47,138	9,628	101,195	20,670
2018	-	-	-	-	-	-	200,000	31,050	39,640	6,154	50,960	7,912	109,400	16,984
2019	-	-	-	-	-	-	75,000	26,144	14,865	5,182	19,110	6,661	41,025	14,301
2020	-	-	-	-	-	-	80,000	23,238	15,856	4,606	20,384	5,921	43,760	12,711
2021	-	-	-	-	-	-	80,000	20,238	15,856	4,011	20,384	5,157	43,760	11,070
2022	-	-	-	-	-	-	85,000	17,100	16,847	3,389	21,658	4,357	46,495	9,354
2023	-	-	-	-	-	-	90,000	13,733	17,838	2,722	22,932	3,499	49,230	7,512
2024	-	-	-	-	-	-	95,000	10,100	18,829	2,002	24,206	2,573	51,965	5,525
2025	-	-	-	-	-	-	100,000	6,200	19,820	1,229	25,480	1,580	54,700	3,391
2026	-	-	-	-	-	-	105,000	2,100	19,435	416	26,754	535	58,811	1,149
2027	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	130,000	2,600	98,020	1,960	31,980	640	1,095,000	187,690	215,653	37,200	279,006	47,823	600,341	102,667

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (CONT.)

Debt Funding	2008 CWFL GO Bond				2009 CWFL Revenue Bond			
	Total		Sewer Utility Portion		Total		Sewer Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	1,572,931	213,286	1,572,931	213,286	4,096,311	822,577	4,096,311	822,577

Debt Funding	2009 Corporate Purpose											
	Total		Levy Portion		Public Improvement Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	4,210,000	994,669	1,233,325	291,138	210,500	49,734	1,804,406	426,315	891,757	210,771	70,012	16,711

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (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
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	505,000	18,785	297,142	11,551	40,400	1,004	167,458	6,230

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
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	1,900,000	165,512	1,637,800	142,672	262,200	22,840	3,820,000	380,974	3,224,082	321,542	330,429	32,955	265,489	26,477

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (CONT.)

Debt Funding	2011 Corporate Purpose											
	Total		Levy Portion		Public Improvement Portion		TID #1 Portion		Water Utility Portion		Sewer Utility Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	4,510,000	1,305,415	2,250,823	651,513	335,091	96,999	408,606	118,298	882,352	255,330	633,128	183,275

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (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
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	1,160,000	189,376	55,000	1,100	850,000	169,976	255,000	18,300	1,250,000	140,400	360,000	39,500	890,000	100,900

Debt Funding	2012B Refunding			
	Total		Levy Portion	
Year	Principal	Interest	Principal	Interest
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	1,305,000	174,065	1,305,000	174,065

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (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
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	8,885,000	2,278,071	385,000	109,139	245,000	14,925	1,675,000	493,860	2,120,000	583,095	1,375,000	82,267	3,085,000	994,785

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (CONT.)

Debt Funding	2013 Revenue Bond				2013 STFL GO Bond			
	Total		Sewer Utility Portion		Total		Levy Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	1,560,000	648,399	1,560,000	648,399	2,816,553	1,043,930	2,816,553	1,043,930

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (CONT.)

Debt Funding	2015 Corporate Purpose (Includes Refunding of 2010 BAB)											
	Total		Stormwater Utility		Levy Portion		Levy Portion - BAB		Water Utility - BAB		TID #1 - BAB	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
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	9,395,000	2,484,178	1,900,000	579,865	3,880,000	1,086,303	2,115,000	491,438	1,205,000	261,598	295,000	64,974

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/16 (CONT.)

Debt Funding	2016 Corporate Purpose (Includes Refunding of 2007 Corp Purp)											
	Total		Water Utility		Sewer Utility		Levy Portion		Levy Portion (07 Refnd)		Water Utility (07 Refnd)	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2017	155,000	308,477	10,000	16,840	145,000	86,827	-	152,190	-	39,285	-	13,335
2018	295,000	208,997	20,000	11,350	105,000	57,282	35,000	105,215	100,000	26,250	35,000	8,900
2019	460,000	201,447	20,000	10,950	105,000	55,182	200,000	102,865	100,000	24,250	35,000	8,200
2020	480,000	192,047	15,000	10,600	110,000	53,032	205,000	98,815	110,000	22,150	40,000	7,450
2021	495,000	182,297	20,000	10,250	110,000	50,832	210,000	94,665	115,000	19,900	40,000	6,650
2022	515,000	169,622	25,000	9,675	115,000	48,007	215,000	89,340	120,000	16,950	40,000	5,650
2023	530,000	153,947	25,000	8,925	120,000	44,482	220,000	82,815	125,000	13,275	40,000	4,450
2024	545,000	137,822	25,000	8,175	120,000	40,882	225,000	76,140	130,000	9,450	45,000	3,175
2025	550,000	124,147	25,000	7,550	125,000	37,832	230,000	70,465	125,000	6,250	45,000	2,050
2026	550,000	113,147	25,000	7,050	125,000	35,332	235,000	65,815	125,000	3,750	40,000	1,200
2027	560,000	102,047	25,000	6,550	130,000	32,782	240,000	61,065	125,000	1,250	40,000	400
2028	400,000	92,447	25,000	6,050	130,000	30,182	245,000	56,215	-	-	-	-
2029	410,000	84,347	25,000	5,550	135,000	27,532	250,000	51,265	-	-	-	-
2030	420,000	75,942	25,000	5,044	140,000	24,747	255,000	46,151	-	-	-	-
2031	430,000	66,800	30,000	4,450	140,000	21,737	260,000	40,613	-	-	-	-
2032	445,000	56,400	30,000	3,737	145,000	18,350	270,000	34,313	-	-	-	-
2033	455,000	45,150	30,000	2,987	150,000	14,663	275,000	27,500	-	-	-	-
2034	465,000	33,074	30,000	2,200	150,000	10,730	285,000	20,144	-	-	-	-
2035	475,000	20,144	30,000	1,375	155,000	6,531	290,000	12,238	-	-	-	-
2036	495,000	6,806	35,000	481	160,000	2,200	300,000	4,125	-	-	-	-
Total	9,130,000	2,375,107	495,000	139,789	2,615,000	699,144	4,445,000	1,291,954	1,175,000	182,760	400,000	61,460

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/16

	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
2017	4,172,099	1,707,237	1,825,686	767,272	115,600	25,702	289,797	144,741	708,852	266,465	1,012,164	353,331	220,000	149,726
2018	4,287,330	1,497,760	1,915,717	660,106	96,932	22,451	307,713	136,030	749,323	235,117	987,645	299,480	230,000	144,576
2019	4,298,025	1,384,322	1,968,862	610,731	99,540	19,508	294,157	127,036	692,394	215,568	1,003,072	272,528	240,000	138,951
2020	4,428,952	1,267,960	2,043,024	558,704	105,040	16,390	304,717	117,806	705,615	197,144	1,015,556	245,065	255,000	132,851
2021	4,125,863	1,153,006	2,098,332	502,908	40,790	14,111	316,146	108,330	722,161	178,536	693,434	222,152	255,000	126,969
2022	3,818,043	1,044,665	1,785,754	448,955	39,682	12,767	326,584	98,437	682,902	160,227	708,121	203,128	275,000	121,151
2023	3,525,750	938,244	1,539,652	399,902	40,432	11,351	339,287	87,660	664,405	141,684	701,974	183,284	240,000	114,363
2024	3,663,808	829,421	1,596,101	351,536	44,290	9,822	364,970	75,598	685,071	122,032	723,376	163,045	250,000	107,388
2025	3,317,803	724,623	1,372,395	306,630	35,649	8,357	283,503	64,187	637,007	102,846	724,249	142,940	265,000	99,663
2026	3,192,189	628,704	1,340,038	267,493	34,540	7,041	288,941	54,195	509,407	85,090	734,263	123,222	285,000	91,663
2027	2,997,174	538,875	1,178,402	231,644	35,533	5,689	270,236	44,434	453,611	70,936	759,392	102,909	300,000	83,263
2028	2,753,573	452,607	1,085,274	197,894	37,147	4,249	280,881	34,715	418,664	57,818	611,607	83,843	320,000	74,088
2029	2,846,043	364,558	1,115,599	163,397	38,397	2,714	291,596	24,316	428,617	44,157	631,834	66,073	340,000	63,901
2030	2,245,994	284,879	1,053,202	129,844	24,147	1,449	169,445	16,086	378,570	31,321	260,630	53,378	360,000	52,801
2031	1,943,344	218,976	850,432	100,401	24,147	483	144,445	10,652	288,766	20,709	260,554	45,918	375,000	40,813
2032	1,660,925	161,802	705,925	76,401	-	-	115,000	6,038	225,000	12,484	225,000	38,866	390,000	28,013
2033	1,643,880	108,739	733,880	54,264	-	-	115,000	2,013	170,000	5,437	230,000	32,299	395,000	14,726
2034	895,000	64,722	510,000	31,113	-	-	-	-	30,000	2,200	235,000	25,396	120,000	6,013
2035	910,000	37,394	515,000	15,894	-	-	-	-	30,000	1,375	240,000	18,094	125,000	2,031
2036	585,000	15,131	300,000	4,125	-	-	-	-	35,000	481	250,000	10,525	-	-
2037	90,000	4,995	-	-	-	-	-	-	-	-	90,000	4,995	-	-
2038	90,000	1,665	-	-	-	-	-	-	-	-	90,000	1,665	-	-
	57,490,795	13,430,285	25,533,275	5,879,214	811,866	162,084	4,502,418	1,152,274	9,215,365	1,951,627	12,187,871	2,692,136	5,240,000	1,592,950

2017 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	104,904	18,414	30,415	30,415	-	184,148
Village Manager Totals	104,904	18,414	30,415	30,415	-	184,148
53000 - Finance/Clerk						
100 - Salary & Wages	109,612	36,129	36,129	34,506	7,198	223,574
Finance/Clerk Totals	109,612	36,129	36,129	34,506	7,198	223,574
57000 - Court						
100 - Salary	52,632	-	-	-	-	52,632
Court Totals	52,632	-	-	-	-	52,632
61000 - Police:						
100 - Salary	806,842	-	-	-	-	806,842
110 - Patrol Wages	1,122,387	-	-	-	-	1,122,387
111 - Community Service Officers	47,495	-	-	-	21,589	69,084
112 - Clerical Wages	52,815	-	-	-	-	52,815
113 - Overtime	83,586	-	-	-	-	83,586
114 - Holiday Payout	62,927	-	-	-	-	62,927
Police Total	2,176,052	-	-	-	21,589	2,197,641
63000 - Health:						
100 - Salary & Wages	100,102	-	-	-	-	100,102
Health Total	100,102	-	-	-	-	100,102

2017 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Wages
Engineering/Public Works:						
80000-100 - Salary & Wages	65,205	34,022	34,022	34,022	-	167,271
80000-101 - Clerical Wages	6,365	3,978	3,978	1,591	-	15,912
80000-120 - General DPW Labor	115,275	91,463	58,708	53,204	6,829	325,479
81000-101 - Staff Engineer Wages	15,923	15,923	15,923	15,923	-	63,692
82000-121 - Solid Waste Collection	240,166	-	-	-	-	240,166
82000-122 - Recycling Collection	70,795	-	-	-	-	70,795
83000-120 - Street Maintenance	28,026	-	-	-	-	28,026
84000-120 - Street Light Maintenance	32,495	-	-	-	-	32,495
86000-123 - Snow Removal	56,790	-	-	-	-	56,790
87000-127 - Mechanic	45,516	10,504	10,504	3,501	-	70,025
88000-128 - Parks	116,452	-	-	-	-	116,452
88000-126 - Forestry	49,886	-	-	-	-	49,886
89000-124 - Leaf Collection	40,855	-	-	-	-	40,855
89000-125 - Yardwaste Collection	64,774	-	-	-	-	64,774
89000-129 - Brush Chipping	16,979	-	-	-	-	16,979
Engineering/Public Works Total	965,502	155,890	123,135	108,241	6,829	1,359,597
65000 -Building Services						
100 - Salary & Wages	171,645	-	-	-	-	171,645
Inspection Total	171,645	-	-	-	-	171,645
55500 - Facilities Management						
100 - Salary & Wages**	34,406	-	-	-	-	34,406
Facilities Management Total	34,406	-	-	-	-	34,406
93100 - Library:						
100 - Salary & Wages	433,742	-	-	-	-	433,742
Library Total	433,742	-	-	-	-	433,742
Accumulated Totals	$ 4,148,597	$ 210,433	$ 189,679	$ 173,162	$ 35,616	$ 4,757,487

2017 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	8,025	1,409	2,327	2,327	-	14,088
160 - Health Insurance Premium	11,435	2,167	4,034	4,034	-	21,670
161 - Health Insurance Deductible	350	70	140	140	-	700
170 - Retirement Contribution	7,133	1,252	2,068	2,068	-	12,521
180 - Group Life Insurance Premium	50	7	7	7	-	71
181 - Disability Insurance Premium	30	6	12	12	-	60
Village Manager Totals	27,023	4,911	8,588	8,588	-	49,110
53000 - Finance/Clerk						
150 - FICA	8,385	2,764	2,764	2,640	552	17,105
160 - Health Insurance Premium	16,695	3,964	3,964	3,964	1,345	29,932
161 - Health Insurance Deductible	630	123	123	123	51	1,050
170 - Retirement Contribution	7,454	2,346	2,346	2,346	489	14,981
180 - Group Life Insurance Premium	99	37	37	37	6	216
181 - Disability Insurance Premium	82	31	31	31	5	180
Finance/Clerk Totals	33,345	9,265	9,265	9,141	2,448	63,464
57000 - Court						
150 - FICA	4,026	-	-	-	-	4,026
160 - Health Insurance Premium	8,262	-	-	-	-	8,262
161 - Health Insurance Deductible	350	-	-	-	-	350
170 - Retirement Contribution	3,579	-	-	-	-	3,579
180 - Group Life Insurance Premium	374	-	-	-	-	374
181 - Disability Insurance Premium	312	-	-	-	-	312
Court Totals	16,903	-	-	-	-	16,903
60000 - Police:						
150 - FICA	166,468	-	-	-	1,652	168,120
160 - Health Insurance Premium	372,962	-	-	-	-	372,962
161 - Health Insurance Deductible	13,800	-	-	-	-	13,800
170 - Retirement Contribution	220,561	-	-	-	-	220,561
180 - Group Life Insurance Premium	2,124	-	-	-	-	2,124
181 - Disability Insurance Premium	3,432	-	-	-	-	3,432
185 - Safety & Uniform Allowance	13,475	-	-	-	-	13,475
Police Total	792,822	-	-	-	1,652	794,474

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Benefits
63000 - Health:						
150 - FICA	7,658	-	-	-	-	7,658
160 - Health Insurance Premium	8,262	-	-	-	-	8,262
161 - Health Insurance Deductible	350	-	-	-	-	350
170 - Retirement Contribution	3,078	-	-	-	-	3,078
180 - Group Life Insurance Premium	317	-	-	-	-	317
181 - Disability Insurance Premium	264	-	-	-	-	264
Health Total	19,929	-	-	-	-	19,929
Facilities:						
150 - FICA	1,429	-	-	-	-	1,429
170 - Retirement Contribution	1,270	-	-	-	-	1,270
Facilities Total	2,699	-	-	-	-	2,699
Engineering / Public Works						
Admin/General Operations - Taxes & Benefits	80,822	42,030	34,474	33,406	2,997	193,729
Engineering - Taxes & Benefits	7,253	7,253	7,253	7,251	-	29,010
Solid Waste / Recycling - Taxes & Benefits	146,477	-	-	-	-	146,477
Street Maintenance - Taxes & Benefits	10,990	-	-	-	-	10,990
Street Light Maintenance - Taxes & Benefits	14,597	-	-	-	-	14,597
Snow Removal - Taxes & Benefits	24,448	-	-	-	-	24,448
Garage - Taxes & Benefits	19,863	4,584	4,584	1,528	-	30,559
Parks/Forestry - Taxes & Benefits	71,100	-	-	-	-	71,100
Leaf/Yardwaste/Brush Collection - Taxes & Benefits	52,219	-	-	-	-	52,219
Engineering/Public Works Total	427,769	53,867	46,311	42,185	2,997	573,129
65000 - Building Services						
150 - FICA	13,131	-	-	-	-	13,131
160 - Health Insurance Premium	56,010	-	-	-	-	56,010
161 - Health Insurance Deductible	2,100	-	-	-	-	2,100
170 - Retirement Contribution	11,672	-	-	-	-	11,672
180 - Group Life Insurance Premium	446	-	-	-	-	446
181 - Disability Insurance Premium	372	-	-	-	-	372
Inspection Total	83,731	-	-	-	-	83,731

2017 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds					
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Parking Utility	Total Benefits
93000 - Library:						
150 - FICA	33,181	-	-	-	-	33,181
160 - Health Insurance Premium	56,061	-	-	-	-	56,061
161 - Health Insurance Deductible	2,200	-	-	-	-	2,200
170 - Retirement Contribution	21,895	-	-	-	-	21,895
180 - Group Life Insurance Premium	1,008	-	-	-	-	1,008
181 - Disability Insurance Premium	345	-	-	-	-	345
Library Total	114,690	-	-	-	-	114,690
Accumulated Totals	$ 1,518,910	$ 68,043	$ 64,164	$ 59,914	$ 7,097	$ 1,718,128

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2017 Budget
Personnel Detail

					Employer Funded Benefits							Total Annual
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Village Manager:												
Village Manager	120,000	-	-	120,000	9,180	8,160	18,670	700	-	-	-	156,710
Manager's Assistant	64,148	-	-	64,148	4,907	4,362	3,000	-	72	60	-	76,549
Total	184,148	-	-	184,148	14,087	12,522	21,670	700	72	60	-	233,259
Finance/Clerk:												
Finance Director/Clerk	94,597	-	-	94,597	7,237	6,433	18,670	700	86	72	-	127,795
Asst Finance Clerk	51,003	515	-	51,518	3,941	3,503	3,000	-	86	72	-	62,121
Asst Clerk	47,611	1,763	-	49,374	3,777	3,357	8,262	350	43	36	-	65,199
Office Assistant	24,839	-	-	24,839	1,900	1,689	-	-	-	-	-	28,428
Meter Reader (Utility)	3,246	-	-	3,246	248	-	-	-	-	-	-	3,494
Total	221,296	2,277	-	223,573	17,103	14,982	29,932	1,050	216	180	-	287,037
Court :												
Court Clerk	50,091	2,541	-	52,632	4,026	3,579	8,262	350	374	312	-	69,535
Total	50,091	2,541	-	52,632	4,026	3,579	8,262	350	374	312	-	69,535
Police Dept:												
Police Chief	109,139	-	-	109,139	8,349	5,457	4,019	-	-	-	500	127,464
Captain	102,034	-	-	102,034	7,806	11,020	17,651	500	166	276	500	139,952
Sergeant	85,737	4,287	5,500	95,524	7,308	10,317	18,670	700	58	96	500	133,172
Sergeant	85,737	4,287	3,990	94,014	7,192	10,153	18,670	700	266	444	500	131,940
Sergeant	85,737	4,287	4,760	94,784	7,251	10,237	8,262	350	50	84	500	121,518
Sergeant	85,737	4,287	3,560	93,584	7,159	10,107	8,262	350	36	60	500	120,058
Sergeant	85,737	4,287	4,710	94,734	7,247	10,231	18,670	700	65	108	500	132,255
Detective	82,736	4,137	3,736	90,609	6,932	9,786	3,000	-	94	156	500	111,076
Detective/CLO	77,558	3,878	2,967	84,403	6,457	9,116	18,670	700	43	72	500	119,960
Police Officer	76,475	3,824	3,096	83,395	6,380	9,007	18,670	700	36	60	500	118,747
Police Officer	76,475	3,824	3,176	83,475	6,386	9,015	18,670	700	72	120	500	118,938
Police Officer	73,641	3,682	3,136	80,459	6,155	8,690	8,262	350	36	60	500	104,512
Police Officer	76,475	3,824	3,296	83,595	6,395	9,028	18,670	700	36	60	500	118,984
Police Officer	76,475	3,824	515	80,814	6,182	8,728	18,670	700	230	384	500	116,208
Police Officer	76,475	3,824	3,126	83,425	6,382	9,010	18,670	700	36	60	500	118,783
Police Officer	76,475	3,824	2,926	83,225	6,367	8,988	18,670	700	223	372	500	119,045
Police Officer	76,475	3,824	2,986	83,285	6,371	8,995	18,670	700	65	108	500	118,694
Police Officer	76,475	3,824	2,926	83,225	6,367	8,988	18,670	700	72	120	500	118,642
Police Officer	76,475	3,824	3,236	83,535	6,390	9,022	8,262	350	36	60	500	108,155
Police Officer	76,475	3,824	2,926	83,225	6,367	8,988	18,670	700	50	84	500	118,584
Police Officer	76,475	3,824	3,336	83,635	6,398	9,033	18,670	700	36	60	500	119,031
Police Officer	76,475	3,824	3,076	83,375	6,378	9,004	18,670	700	238	396	500	119,261
Police Officer - Year 3	72,197	2,875	3,127	78,199	5,982	8,445	8,262	350	29	48	325	101,640
Police Officer - Year 1	56,209	1,695	2,150	60,054	4,594	6,486	18,670	700	22	36	250	90,812
Community Service Officer	17,271	-	-	17,271	1,321	-	-	-	-	-	225	18,817
Community Service Officer	17,271	-	-	17,271	1,321	-	-	-	-	-	225	18,817
Community Service Officer	17,271	-	-	17,271	1,321	-	-	-	-	-	225	18,817
Community Service Officer	17,271	-	-	17,271	1,321	-	-	-	-	-	225	18,817
Police Clerk	39,483	380	-	39,863	3,049	2,711	8,262	350	130	108	-	54,472
Police Clerk	12,953	-	-	12,953	991	-	-	-	-	-	-	13,944
Total	2,041,419	83,966	72,257	2,197,642	168,120	220,561	372,962	13,800	2,124	3,432	13,475	2,991,115

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded							Total Wages & Benefits
					FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	
Health Department:												
Nurse	45,266	-	-	45,266	3,463	3,078	8,262	350	317	264	-	61,000
Aide	9,174	-	-	9,174	702	-	-	-	-	-	-	9,876
Aide	9,149	-	-	9,149	700	-	-	-	-	-	-	9,849
Aide	9,174	-	-	9,174	702	-	-	-	-	-	-	9,876
Aide	9,113	-	-	9,113	697	-	-	-	-	-	-	9,810
Aide	9,113	-	-	9,113	697	-	-	-	-	-	-	9,810
Aide	9,113	-	-	9,113	697	-	-	-	-	-	-	9,810
Total	100,102	-	-	100,102	7,658	3,078	8,262	350	317	264	-	120,031
Engineering/Public Works/Facilities:												
Engineer/DPW Director	104,817	-	-	104,817	8,019	7,128	18,670	700	360	300	305	140,299
Staff Engineer	63,690	-	-	63,690	4,872	4,331	18,670	700	72	60	305	92,700
Superintendent/Forester	78,177	-	-	78,177	5,981	5,316	18,670	700	446	372	305	109,967
Garage Supervisor/Mechanic	69,440	584	-	70,024	5,357	4,762	18,670	700	418	348	305	100,583
Foreman	64,369	3,776	3,683	71,828	5,495	4,884	18,670	700	86	72	305	102,040
Driver/Collector	56,477	747	-	57,224	4,378	3,891	18,670	700	187	156	305	85,511
Driver/Collector	56,626	436	-	57,062	4,365	3,880	18,670	700	101	84	305	85,167
Driver/Collector	52,978	484	-	53,462	4,090	3,635	17,651	700	43	36	305	79,922
Driver/Collector	50,940	355	-	51,295	3,924	3,488	8,262	350	43	36	305	67,703
Driver Collector	50,940	135	-	51,075	3,907	3,473	18,670	700	43	36	305	78,209
Service Worker	57,092	439	-	57,531	4,401	3,912	8,262	350	187	156	305	75,105
Service Worker	52,978	573	-	53,551	4,097	3,641	25,562	700	43	36	305	87,935
Service Worker	56,965	1,602	-	58,567	4,480	3,983	18,670	700	72	60	305	86,837
Service Worker	56,965	630	-	57,595	4,406	3,916	18,670	700	403	336	305	86,332
Service Worker	57,368	2,620	-	59,988	4,589	4,079	13,676	700	346	288	305	83,971
Service Worker	56,965	144	-	57,109	4,369	3,883	18,670	700	101	84	305	85,221
Service Worker	57,241	1,128	-	58,369	4,465	3,969	8,262	350	187	156	305	76,064
Service Worker	57,262	991	-	58,253	4,456	3,961	18,670	700	317	264	305	86,926
Service Worker	45,760	-	-	45,760	3,501	3,112	8,262	350	43	36	305	61,369
Service Worker	45,760	-	-	45,760	3,501	3,112	8,262	350	43	36	305	61,369
Service Worker/Utility Tech	59,405	1,856	3,399	64,660	4,947	4,397	8,262	350	216	180	305	83,317
Services Technician	59,405	1,956	3,399	64,760	4,954	4,404	18,670	700	374	312	305	94,480
Administrative Assistant	15,912	-	-	15,912	1,217	-	-	-	-	-	-	17,129
Summer Seasonal	6,283	-	-	6,283	481	-	-	-	-	-	-	6,764
Summer Seasonal	6,283	-	-	6,283	481	-	-	-	-	-	-	6,764
Summer Seasonal	6,283	-	-	6,283	481	-	-	-	-	-	-	6,764
Custodian	18,683	-	-	18,683	1,429	1,270	-	-	-	-	-	21,383
Total	1,365,064	18,456	10,481	1,394,002	106,641	92,428	349,171	13,300	4,133	3,444	6,710	1,969,829
Building Services:												
Building Services Director	72,491	-	-	72,491	5,546	4,929	18,670	700	86	72	-	102,494
Building Inspector	58,157	1,370	-	59,527	4,554	4,048	18,670	700	72	60	-	87,631
Clerical Assistant	39,250	377	-	39,627	3,031	2,695	18,670	700	288	240	-	65,252
Total	169,898	1,747	-	171,645	13,131	11,672	56,010	2,100	446	372	-	255,377

					Employer Funded							Total
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Deductible	Life	Disability	Clothing	Wages & Benefits
Library:												
Library Director	74,649	-	-	74,649	5,711	5,076	18,670	700	86	72	-	104,964
Circulation Supervisor	43,387	-	-	43,387	3,319	2,950	3,000	-	331	23	-	53,011
Administrative & Adult Services	48,057	-	-	48,057	3,676	3,268	8,262	350	58	4	-	63,675
Community & Adult Services	43,937	-	-	43,937	3,361	2,988	8,262	350	43	3	-	58,944
Head of Youth Services	47,781	-	-	47,781	3,655	3,249	8,262	350	43	3	-	63,344
Reference Librarian	23,990	-	-	23,990	1,835	1,631	4,989	225	173	12	-	32,855
Reference Librarian	13,615	-	-	13,615	1,042	-	-	-	-	-	-	14,657
Youth Services Assistant	17,881	-	-	17,881	1,368	-	-	-	-	-	-	19,249
Circulation Clerk	9,096	-	-	9,096	696	619	-	-	58	48	-	10,516
Circulation Clerk	10,152	-	-	10,152	777	690	-	-	101	84	-	11,804
Circulation Clerk	8,262	-	-	8,262	632	-	-	-	-	-	-	8,894
Circulation Clerk	6,591	-	-	6,591	504	-	-	-	-	-	-	7,095
Circulation Clerk	15,766	-	-	15,766	1,206	1,072	4,616	225	115	96	-	23,096
Circulation Clerk	5,170	-	-	5,170	396	352	-	-	-	-	-	5,917
Circulation Clerk	8,002	-	-	8,002	612	-	-	-	-	-	-	8,614
Circulation Clerk	8,262	-	-	8,262	632	-	-	-	-	-	-	8,894
Circulation Clerk	7,426	-	-	7,426	568	-	-	-	-	-	-	7,994
Circulation Clerk	7,447	-	-	7,447	570	-	-	-	-	-	-	8,017
Shelver	4,268	-	-	4,268	327	-	-	-	-	-	-	4,595
Shelver	2,329	-	-	2,329	178	-	-	-	-	-	-	2,507
Shelver	2,378	-	-	2,378	182	-	-	-	-	-	-	2,560
Shelver	2,435	-	-	2,435	186	-	-	-	-	-	-	2,621
Shelver	2,329	-	-	2,329	178	-	-	-	-	-	-	2,507
Shelver	2,378	-	-	2,378	182	-	-	-	-	-	-	2,560
Shelver	1,849	-	-	1,849	141	-	-	-	-	-	-	1,990
Intern	7,507	-	-	7,507	574	-	-	-	-	-	-	8,081
Intern	8,798	-	-	8,798	673	-	-	-	-	-	-	9,471
Total	433,742	-	-	433,742	33,181	21,895	56,061	2,200	1,008	345	-	548,432
Accumulated Totals	**4,565,760**	**108,988**	**82,738**	**4,757,486**	**363,948**	**380,717**	**902,330**	**33,850**	**8,690**	**8,409**	**20,185**	**6,475,615**

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2017 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%
Finance/Clerk:						
Finance Director/Clerk	50%	15%	15%	15%	5%	100%
Asst Finance Clerk	25%	25%	25%	25%	-	100%
Asst Clerk	80%	5%	5%	5%	5%	100%
Office Assistant	40%	20%	20%	20%	-	100%
Meter Reader (Utility)	-	50%	50%	-	-	100%
Court						
Court Clerk	100%	-	-	-	-	100%
Police Dept:						
Police Chief	100%	-	-	-	-	100%
Captain	100%	-	-	-	-	100%
Sergeant	100%	-	-	-	-	100%
Detective	100%	-	-	-	-	100%
Detective/CLO	100%	-	-	-	-	100%
Police Officer	100%	-	-	-	-	100%
Police Officer - Year 3	100%	-	-	-	-	100%
Police Officer - Year 1	100%	-	-	-	-	100%
Community Service Officer	50%	-	-	-	50%	100%
Community Service Officer	50%	-	-	-	50%	100%
Community Service Officer	75%	-	-	-	25%	100%
Community Service Officer	100%	-	-	-	-	100%
Police Clerk	100%	-	-	-	-	100%
Police Clerk	100%	-	-	-	-	100%

2017 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
Health Department:						
Nurse	100%	-	-	-	-	100%
Aide	100%	-	-	-	-	100%
Engineering/Public Works/Facilities						
Engineer/DPW Director	25%	25%	25%	25%	-	100%
Staff Engineer	25%	25%	25%	25%	-	100%
Superintendent/Forester	70%	10%	10%	10%	-	100%
Garage Supervisor/Mechanic	65%	15%	15%	5%	-	100%
Foreman	70%	15%	5%	5%	5%	100%
Driver/Collector	100%	-	-	-	-	100%
Service Worker	30%	-	35%	35%	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	90%	5%	-	5%	-	100%
Service Worker	95%	-	-	5%	-	100%
Service Worker	25%	50%	25%	0%	-	100%
Service Worker	30%	-	35%	35%	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker	100%	-	-	-	-	100%
Service Worker/Utility Tech	30%	65%	-	5%	-	100%
Services Technician	85%	10%	-	-	5%	100%
Administrative Assistant	40%	25%	25%	10%	-	100%
Summer Seasonal	100%	-	-	-	-	100%
Custodian	100%	-	-	-	-	100%
Building Services:						
Building Services Director	100%	-	-	-	-	100%
Building Inspector	100%	-	-	-	-	100%
Clerical Assistant	100%	-	-	-	-	100%

2017 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
Library:						
Library Director	100%	-	-	-	-	100%
Circulation Supervisor	100%	-	-	-	-	100%
Administrative & Adult Services	100%	-	-	-	-	100%
Community & Adult Services	100%	-	-	-	-	100%
Head of Youth Services	100%	-	-	-	-	100%
Reference Librarian	100%	-	-	-	-	100%
Reference Librarian	100%	-	-	-	-	100%
Youth Services Assistant	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Circulation Clerk	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Shelver	100%	-	-	-	-	100%
Intern	100%	-	-	-	-	100%
Intern	100%	-	-	-	-	100%

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Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation Amount				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Board	Professional/Consulting Fees	$ 42,250	27,463	8,450	6,338	-	-
Finance/Clerk	Accounting/utility software license	$ 11,500	6,095	1,725	1,725	1,725	230
Finance/Clerk	Special assessment software license	$ 2,700	2,025	-	675	-	-
Village Hall	Postage	$ 15,500	13,175	775	775	620	155
Village Hall	Utilities - Electric/Water/Stormwater	$ 85,000	59,500	8,500	8,500	8,500	-
Village Hall	Office Supplies	$ 15,000	12,750	750	750	600	150
Village Hall	Telephone/internet	$ 20,000	14,000	2,000	2,000	2,000	-
Facilities Management	Building Maintenance	$ 95,000	80,750	4,750	4,750	4,750	-
Police Department	Gas & Fuel	$ 45,000	44,550	-	-	-	450
Public Works	Travel/Training/Meetings	$ 6,500	3,575	975	975	975	-
Public Works	Laptops/cellphones/internet	$ 20,000	14,000	2,000	2,000	2,000	-
Public Works	GIS Hosting & Maintenance	$ 24,000	6,000	6,000	6,000	6,000	-
Public Works	Weather Monitoring Software	$ 2,400	600	600	600	600	-
Public Works	Utilities - Electric/Water/Stormwater	$ 35,000	24,500	3,500	3,500	3,500	-
Public Works	Office Supplies	$ 1,000	700	100	100	100	-
Public Works	Fuel & Oil	$ 85,000	46,750	8,500	12,750	12,750	4,250
Public Works	Vehicle Materials & Maintenance	$ 120,000	66,000	12,000	18,000	18,000	6,000
Public Works	Locating Costs (Digger Hotline)	$ 4,000	1,000	1,000	1,000	1,000	-
Public Works	Engineer Consulting Services	$ 30,000	7,500	7,500	7,500	7,500	-
Contingencies & Transfers	Postemployment benefit liability	$ 20,000	11,000	2,000	3,000	3,000	1,000
Insurance	Insurance	$ 296,562	163,110	29,657	44,482	44,485	14,828
Contracted Services	Audit services	$ 45,000	24,575	5,267	4,723	9,794	641
	Totals	$ 1,021,412	$ 629,618	$ 106,049	$ 130,142	$ 127,899	$ 27,704

Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total	Expense Percentage Allocation				
			General Fund	Water Utility	Sewer Utility	Storm Utility	Parking Utility
Village Board	Professional/Consulting Fees	100%	65%	20%	15%	-	-
Finance/Clerk	Accounting/utility software	100%	53%	15%	15%	15%	2%
Finance/Clerk	Special assessment software	100%	75%	-	25%	-	-
Village Hall	Postage	100%	85%	5%	5%	4%	1%
Village Hall	Utilities - Electric/Water/Stormwater	100%	70%	10%	10%	10%	-
Village Hall	Office Supplies	100%	85%	5%	5%	4%	1%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%	-
Facilities Management	Building Maintenance	100%	85%	5%	5%	5%	-
Police Department	Gas & Fuel	100%	99%	-	-	-	1%
Public Works	DPW Travel/Training/Meetings	100%	55%	15%	15%	15%	-
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%	-
Public Works	GIS Hosting Fee	100%	25%	25%	25%	25%	-
Public Works	Weather Monitoring Software	100%	25%	25%	25%	25%	-
Public Works	Utilities - Electric/Water/Stormwater	100%	70%	10%	10%	10%	
Public Works	Office Supplies	100%	70%	10%	10%	10%	-
Public Works	Gas & Fuel	100%	55%	10%	15%	15%	5%
Public Works	Vehicle Materials & Maintenance	100%	55%	10%	15%	15%	5%
Public Works	Locating Costs (Digger Hotline)	100%	25%	25%	25%	25%	-
Public Works	Engineer Consulting Services	100%	25%	25%	25%	25%	-
Contingencies & Transfers	Postemployment benefit liability	100%	55%	10%	15%	15%	5%
Insurance	Insurance	100%	55%	10%	15%	15%	5%
Contracted Services	Audit services	100%	55%	12%	10%	22%	1%

FINANCIAL POLICIES

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.

FINANCIAL POLICIES

Fund Balance

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

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

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

- Committed fund balance - Amounts used for specific purposes based on the constraints imposed by formal action of the Village Board. The commitment purposes must be made during the Village's fiscal year ended December 31, 2014, and can only be amended by the same formal action creating the original commitments such as a resolution or ordinance.

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

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

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

FEE SCHEDULE

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

FEE SCHEDULE

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

FEE SCHEDULE

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

FEE SCHEDULE

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

BACC: Bayside Communications Center

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

CDA: Community Development Authority

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

DPW: Department of Public Works

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

DNR: Wisconsin Department of Natural Resources

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

MADAC: Milwaukee Area Domestic Animal Control.

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

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

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

MMSD: Milwaukee Metropolitan Sewerage District

NSFD: North Shore Fire Department

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

OPEB: Other Post-Employment Benefits

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

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

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

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