Village of Whitefish Bay



2023 Annual Village Budget

Fiscal Year: January 1, 2023 – December 31, 2023

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LETTER OF TRANSMITTAL

President Buckley and Members of the Village Board of Trustees:

2022 proved to be another successful year in Whitefish Bay! We continue to seek out ideas and strategies that will not only maintain, but improve the infrastructure, financial stability, and quality services of the Village. As an organization, the Village of Whitefish Bay is committed to looking forward and planning for the future. The 2023 Budget is within the fiscal and infrastructure parameters set by the Village Board. The projected market basket increased 2.91% from 2022 to 2023. The overall increase in the market basket from the base year of 2014 to 2022 is 14.13% or $390.24.

The 2023 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, department goals, 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.

2023 Significant Budget Impacts

- 1/1/22 Assessed Value of $2,424,777,350, an increase of approximately $13.6 million from 1/1/21.
- 4.36% Property Tax Levy Increase.
- Municipal Tax Rate of $5.20 increased $.19 or 3.79%.
- 0% Water Utility rate increase. The Water Utility completed a rate case with the PSC in 2020 and as a result, increased rates to be effective the second quarter of 2021. At this time, there is no rate increase for 2023.
- 0% Stormwater Utility rate increase. The formal creation of the Stormwater Utility occurred on July 1, 2013. Management has developed an administrative and project allocation structure to accurately reflect costs associated with managing the Village's stormwater. Contributions from the general fund to balance any budget deficit will be addressed on an annual basis. In 2023, it was determined not to supplement any deficit from the general fund and to use previous fund surpluses to balance the budget. As the Village has had several years of deficits in the Stormwater Utility, the Village budgeted $25,000 in 2022 for a Revenue Evaluation Study. The Study is currently ongoing and any changes will be reflected in the 2024 budget.

2023 Significant Budget Impacts (continued)

- 0% Sewer Utility rate increase. It is expected the Sewer Utility will continue to require rate increases to balance the budget, however, management continues to look for efficiencies to mitigate the budget impact from rate increases. The Sewer Utility is budgeting a surplus for 2023. Management will assess any future rate impacts in the 2024 budget.

- Wisconsin Retirement System (WRS) mandated retirement contribution increased to 13.6% for non-represented employees, of which the employee pays 6.80% and the Village pays 6.80%. Retirement contribution rates for protective employees increased to 20.02%, of which the protective employees pay 6.80% and the Village pays 13.22%.

- No change in shared revenue and decreased transportation aid of $32,356 or 4.28%.

- Insurance premiums include a 14.4% decrease for health insurance coverage and 0% increase for dental insurance coverage. Copay reimbursements also decreased in 2023. The Village pays 88% of the monthly premium, 0% of the deductible, and 100% of office visit, specialty care, and emergency/urgent care co-pays.

- Retiree health/dental benefits for Police and the Department of Public works have historically been funded by the operating budget. In 2017, the Village Board segregated $1,000,000 for a retiree health insurance stabilization fund. In 2021, the Village began to use the stabilization funds to pay for retiree health/dental benefits. Those funds will continue to be used in 2023.

- 3.0% increase for North Shore Fire Department operating and capital budgets, and $83,082 for the North Shore Fire Department capital improvement plan.

- Significant capital purchases over $10,000 included in the 2023 budget that are levy funded include: Drone ($15,402), Facility Structural Evaluations for Solars at Cahill and the Library ($15,000), Library Fire Panel Replacement ($85,000) and Local Road Safety Plan ($45,000).

2023 Budget Significant Impacts (continued)

- Capital Projects budgeted for Village and Utility infrastructure improvements during 2023 include the following:

Project	Project Total	Levy Funded	Water Utility	Sewer Utility	Stormwater Utility
Building and Equipment	$ 545,000	$ 100,000	$ 70,000	$ -	$ 375,000
Mill & Overlay	800,000	800,000	-	-	-
Sidewalk Rehabilitation	125,000	125,000	-	-	-
Fire Department Parking Lot	200,000	200,000	-	-	-
Pavement Maintenance	50,000	50,000	-	-	-
Traffic Replacement	70,000	70,000	-	-	-
Parks	425,000	425,000	-	-	-
Automated Meter Replacement	75,000	-	75,000	-	-
Water System Improvements	750,000	-	750,000	-	-
Water Tower - Generator	95,000	-	95,000	-	-
Sanitary System Improvements	250,000	-	-	250,000	-
Private Property Inflow & Infiltration	130,000	-	-	130,000	-
Stormwater System Improvements	150,000	-	-	-	150,000
Total Projects	$ 3,665,000	$ 1,770,000	$ 990,000	$ 380,000	$ 525,000

- On an annual basis, management reviews the distribution of employee wages and benefits, as well as Village expenses, to the utility funds. As in previous years, wages and benefits have been allocated to all of the utilities on a project basis. We continue to examine allocations on an annual basis and adjust as needed to reflect the projects slated for the upcoming year. This adjustment may cause fluctuations between the general fund and utilities as a result of upcoming expected project demands.

- The Village is working to strengthen performance measures in the 2023 Village Budget. Department Heads created goals for the main General Fund departments – Police Department, Village Manager, Finance, Public Works, and Building Services. The Village will continue to improve on goals for the Village as a whole and specific departments in the 2024 Budget.

LETTER OF TRANSMITTAL

Similar to previous budgets, the 2023 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 2023 Budget places the Village in great financial shape to balance resident needs and proactively address the issues affecting Whitefish Bay. Thank you for your time and effort in reviewing the 2023 Budget.

Respectfully Submitted,

Paul Boening

Paul Boening
Village Manager

Jaimie Krueger

Jaimie Krueger
Finance Director/Clerk

Tom Harrigan

Tom Harrigan
Assistant Manager

VILLAGE OFFICIALS AND ADMINISTRATION

Village Board of Trustees

Kevin Buckley	Village President
Will Demet	Village Trustee
Anna Kasper	Village Trustee
Jacob Haller	Village Trustee
Raisa Koltun	Village Trustee
Tara Serebin	Village Trustee
Jay Balachandran	Village Trustee

Village Administration

Paul Boening	Village Manager
Tom Harrigan	Assistant Manager
Jaimie Krueger	Finance Director / Clerk
John Edlebeck	Director of Public Works / Facilities Manager
Patrick Whitaker	Chief of Police
Joel Oestreich	Director of Building Services
Nyama Reed	Library Director
Christopher Jaekels	Village Attorney

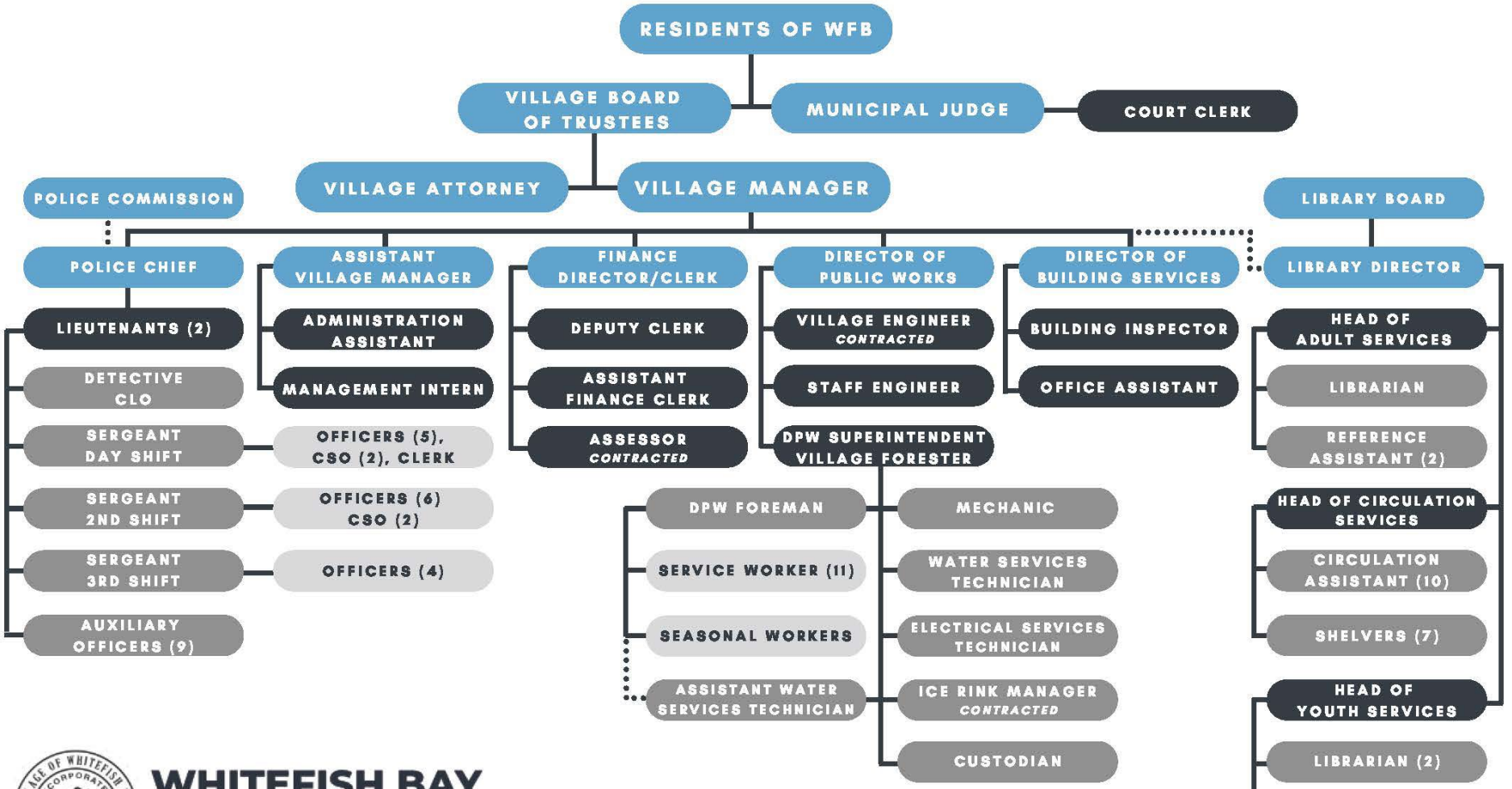
VILLAGE OF WHITEFISH BAY, WI

ORGANIZATIONAL CHART

LAST REVISED 10.05.2021

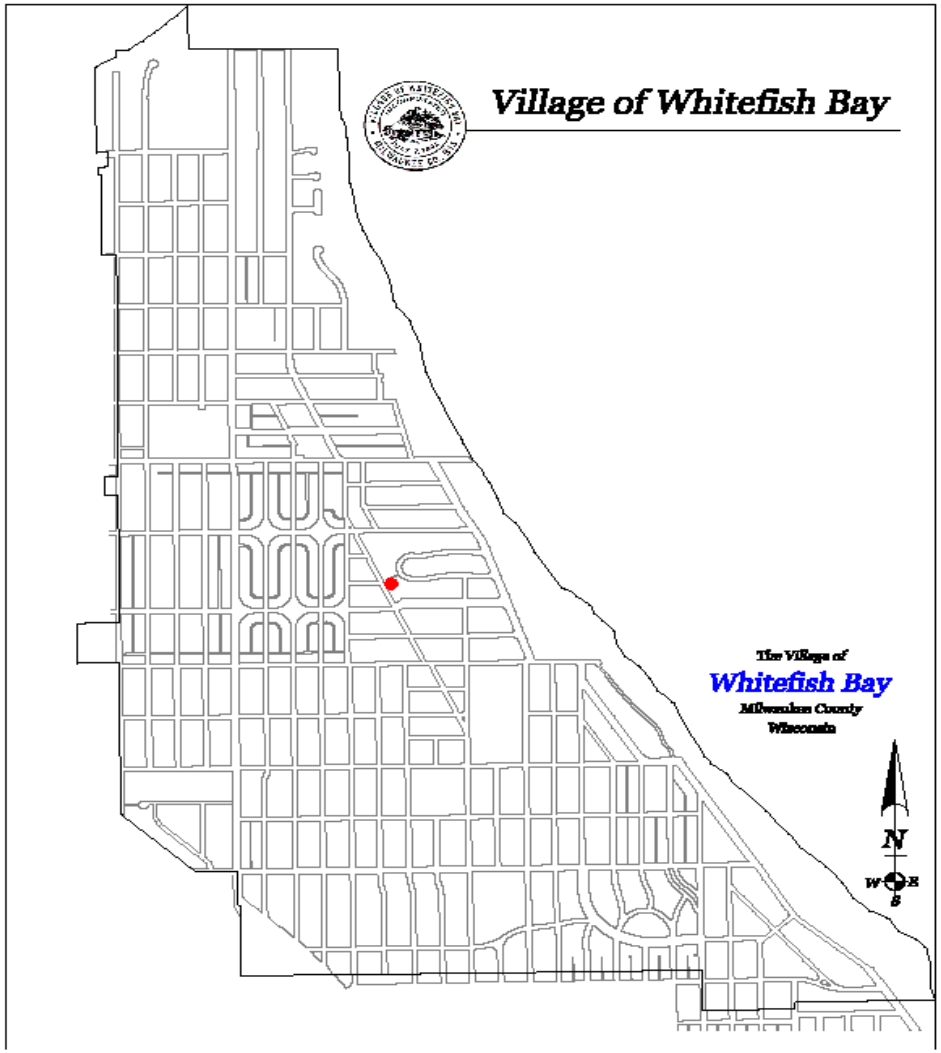
Regional Services

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



WHITEFISH BAY
Wisconsin

LOCATION



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

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

HISTORY AND COMMUNITY PROFILE

History



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

Whitefish Bay's emphasis on education began when farmers in the area demanded local schooling for children living in the Bay. In the spring of 1892, the 300+ residents organized their own government and school system independent of the Town of Milwaukee. After a duly organized election on June 7, 1892, the area was incorporated and became the Village of Whitefish Bay. A school was built on a triangle of land now known as Old Schoolhouse Park, across from today's public library.



Today

Today, residents enjoy a vibrant Silver Spring Business district, which incorporates the mix of the historic and the modern. In addition to a bustling downtown district, residents appreciate a beautiful parks system, growing school district, and overall high quality of life. Organized by the Whitefish Bay Civic Foundation, numerous holiday-related events are held each year for residents and visitors to enjoy.

Demographics

Date Incorporated: June 7, 1892
Area in Square Miles: 2.4 sq. mi.
Population: 14,954

Population by Gender:
- **Male:** 48.7%
- **Female:** 51.3%

Number of housing Units (%):
- **Owner-occupied:** 80.5%
- **Renter-occupied:** 19.5%

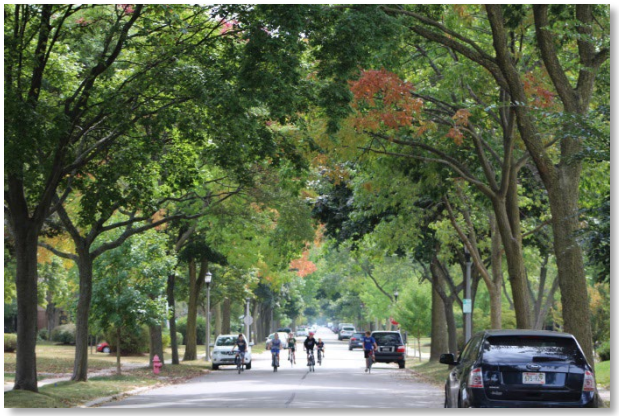
Population by Race:
- **White:** 87.1%
- **African American:** 4.6%
- **Asian/Pacific Islander:** 5.4%
- **Hispanic:** 3.6%
- **Other:** 2.6%

Population by Age:
- **Under 18**: 30.9%
- **18 – 64 :** 55.2%
- **65 & Over:** 13.9%

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

Personal Income:
- **Median household income**: $124,397
- **Per capita income**: $61,830

Source: 2020 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

2022 YEAR IN REVIEW

2022 proved to be another active year for the Village; the Department of Public Works continued its mission to provide cost effective and timely public services through infrastructural improvements, the Clerk's Office implemented electronic poll books designed to improve efficiencies and voter experience on Election Day, and a new outdoor gathering space in the heart of the Business District received a unique public art installation. Here are 4 highlights of the Village's accomplishments in 2022.

1

Improving Infrastructure, Enhacing Quality of Life

The Department of Public Works (DPW) is the ever-present service provider which oversees the ongoing maintenance and operations of all the Village's infrastructure and daily services. In 2022, the Department targeted a known water main "trouble area" on Murray Avenue. Installed in 1923, the cast iron water mains in this location became susceptible to frequent failures, disrupting service for residents. New high-density polyethylene water main will ensure reliable water service for decades to come. Through intergovernmental partnership with the City of Glendale, traffic signals at the intersection of Lydell Avenue and Silver Spring Drive were replaced, greatly improving pedestrian safety. Additionally, over a half mile of Hampton Road was milled and overlaid with new asphalt, maintaining the integrity of this major thoroughfare within the Village. Finally, the hyper popular sport of pickle ball made its debut at Klode Park with overlay striping on the existing tennis courts to accommodate enthusiasts.

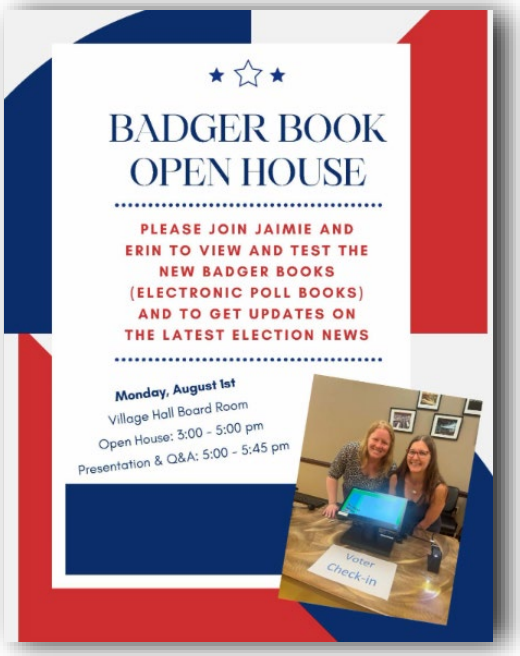

Murray Ave Water Main


Klode Park Pickleball Courts


Lydell Ave Traffic Signals

Electoral Process Improvments – Badger Books

In effort to improve efficiencies on Election Day, the Clerk's Office successfully implemented Badger Books (electronic poll books) in all four of the polling places within the Village. In order to ensure a seamless implementation of this new technology, a public open house and presentation were offered to curious residents who desired to learn how the Badger Book software is integrated into the Wisconsin Voting System. Badger Books do not use an internet connection. The Badger Book is primarily used to check in voters, process absentee ballots, and register voters on Election Day. Badger Books replace the current two-person, paper poll book system with a one-person tablet that replicates the poll book.





Badger Book Equipment

It Takes a Village

Community events and annual celebrations continued on in 2022. Whitefish Bay is fortunate to have an extraordinarily active group of civic-minded community organizations. This year, the Merchants of Whitefish Bay hosted the Summer Sip and Shop. Participants were able to stroll on Silver Spring Drive while enjoying a beverage, perhaps considering one of the many special in-store promotions offered by the local businesses. Additionally, the Whitefish Bay Civic Foundation once again organized the 4th of July Fireworks and festivities at Klode Park. Both of these events showcased the dedication of our civic-minded volunteers and brought thousands of residents and visitors into the community. Additionally, annual events such as the Community Band Concerts, Sounds of Summer, the Great Pumpkin Festival, and the Holiday Stroll returned and were more popular than ever.


Great Pumpkin Festival


Whitefish Bay Art Fest



Community Band Concert



4th of July



Ice Cream Social

4

Consaul Commons

In 2022, the new Consaul Commons gathering space was completed. This unique gathering space is located between Gerhard's Kitchen and Bath Store (402 E Silver Spring Drive) and The Bay Restaurant (342 E Silver Spring Drive). With its bold sweeping design, the Commons offers spaces for dining, natural plantings and play. Parabolic shade canopies overhead create shade and visual interest. A sculptural gift, "*Time Flies"*, from the Richard and Nina Edelman Foundation for Arts and Education, is a featured art installation at the Commons. A bronzed whimsical depiction of three children and their dog (a Silver Springer) crowns the south entrance into the commons from Silver Spring Drive. A dedication ceremony of *"Time Flies"* was held in November of 2022.



Consaul Commons – Northern View



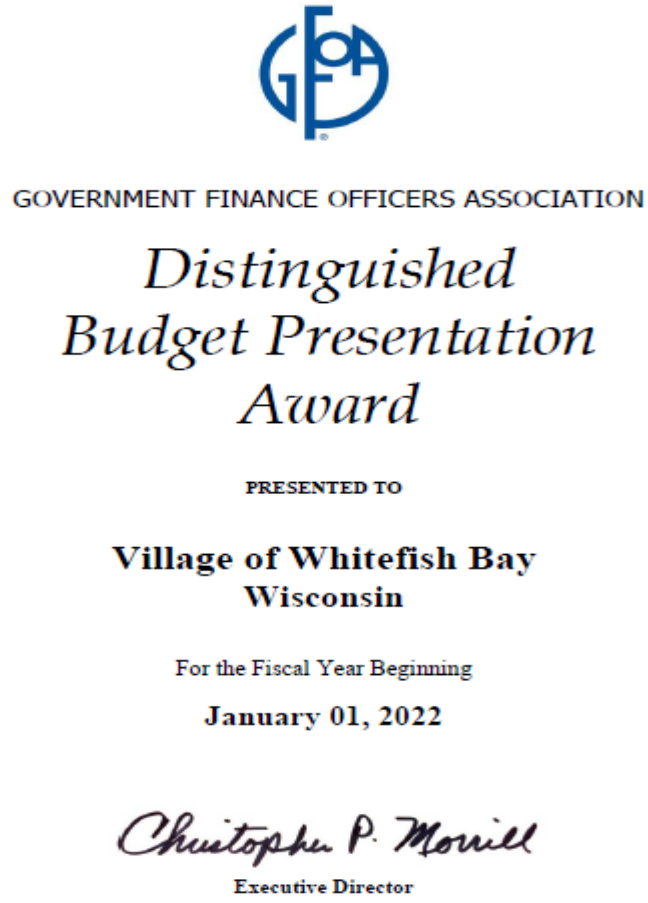
Sculpture – *"Time Flies"*



Silver Spring Clock Tower

HONORS AND AWARDS

The Village received the Government Finance Officers Association Distinguished Budget Award for 2022.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Whitefish Bay
Wisconsin

For the Fiscal Year Beginning

January 01, 2022

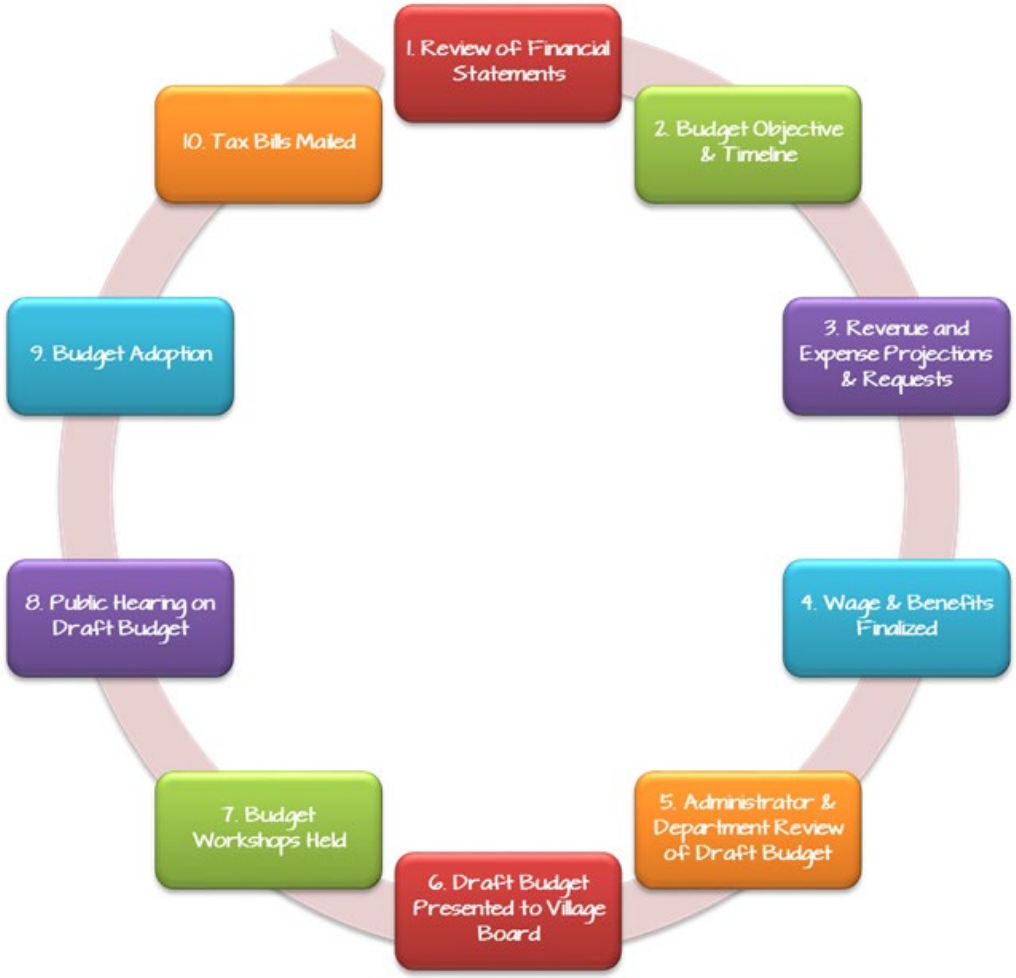
Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented the award to the Village of Whitefish Bay for its annual budget. The award is valid for one year only. We believe the 2023 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

BUDGET PROCESS

The budget process begins each year after the completion of the prior year's financial statement audit, typically in June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which begins with a 0% departmental budget increase outside of any planned projects in the upcoming year. Any variances must have a description of the item and justification for cost. In late June, the Finance department compiles worksheets to be used for each department's budget requests. The prior two years actual, current year budget, and year to date actual information is pre-loaded into the budget worksheets. Estimated salary and benefit amounts are also provided to departments based on the currently known employees and positions. In early August, the Finance Department then receives and consolidates the budget requests. The Village Manager and Finance Director meet with each department to review the budget requests. Typically at the first Village Board meeting in October, the Village Manager presents an overview of the budget, including market basket impacts to the Village Board.



Throughout October and November, the Village Board has meetings to discuss the proposed budget. These meetings are open to the public. The process includes discussing budget impacts with department heads and closely reviewing the requests submitted for each department.

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

Budget Amendments

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

2023 BUDGET SCHEDULE

Date	Step
June 28	Initial Management Meeting Held
July 8	Budget Templates Distributed to Departments
August 10	Draft Department Budgets due to Finance Department
August 17-18	Village Manager and Departmental review of Budget requests
August 29	Village Board Projects & Priorities Visioning Session (New in 2022)
September 6-8	Village Manager and Finance Director finalize Budget requests
October 3	Village Manager Overview of Budget with Board
October 4	Printing and Preparation of Village Manager's Recommended Budget
October 10	Distribution of Village Manager's Recommended Budget to Village Board
October 24	Village Board Detailed Budget Review Workshop
October 25	Public Hearing Notice due to Newspaper
November 2	Publication of Public Hearing Notice for 2023 Budget
November 21	Public Hearing on the 2023 Budget
November 21	Village Board adoption of the 2023 Budget

INSTRUMENT OF ADOPTION

INSERT AT ADOPTION

INSTRUMENT OF ADOPTION

INSERT AT ADOPTION

NOTICE OF PUBLIC HEARING

VILLAGE OF WHITEFISH BAY
NOTICE OF PUBLIC HEARING
PROPOSED 2023 BUDGET

Notice is hereby given that the Village Board of the Village of Whitefish Bay will hold a PUBLIC HEARING on Monday, November 21, 2022, at 6:00 p.m. in the Board Room of the Whitefish Bay Village Hall, 5300 N. Marlborough Drive, to consider the proposed 2023 Village Budget. The proposed budget is available for public inspection at the Administration Department from 8:00 a.m. to 4:30 p.m., Monday through Friday. The following is a summary of the proposed budget.

General Fund	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Revenues:							
Taxes and Tax Equivalents	$ 8,289,106	$ 8,389,941	$ 8,873,172	$ 8,597,091	$ 8,847,484	$ 9,027,396	1.74%
Intergovernmental Revenue	1,392,991	1,207,382	1,072,762	733,207	1,287,432	1,080,634	0.73%
Licenses and Permits	513,613	615,863	547,350	550,691	613,350	578,150	5.63%
Fines, Forfeitures and Penalties	241,249	245,873	265,800	184,232	251,500	242,300	-8.84%
Public Charges for Services	87,329	96,054	98,500	71,812	89,500	99,500	1.02%
Miscellaneous Revenues	658,117	597,053	490,889	304,350	482,970	485,004	-1.20%
Other Financing Sources	8,370	136,271	185,436	15,983	18,000	148,662	-19.83%
Total Revenues	11,190,775	11,288,437	11,533,909	10,457,366	11,590,236	11,661,645	1.11%
Expenditures:							
General Government	1,771,798	2,125,103	1,748,660	1,331,475	1,802,491	1,778,143	1.69%
Public Safety	6,170,864	6,219,988	6,655,865	5,269,548	6,399,948	6,756,300	1.51%
Public Works	2,927,354	2,857,795	2,895,592	2,142,652	2,960,749	2,864,228	-1.08%
Health	219,789	249,674	233,792	204,173	264,578	262,975	12.48%
Total Expenditures	11,089,805	11,452,560	11,533,909	8,947,848	11,427,766	11,661,645	1.11%
Change in Fund Balance	100,970	(164,123)	-	1,509,518	162,470	-	
Beginning Fund Balance	7,525,129	7,573,810	7,408,674		7,233,238	7,395,708	
Transfer from/(to) other funds	(52,289)	(1,013)	-		-	-	
Less: Fund Balance Applied	-	-	(175,436)		-	(138,662)	
Ending Fund Balance	$ 7,573,810	$ 7,408,674	$ 7,233,238		$ 7,395,708	$ 7,257,046	

VILLAGE OF WHITEFISH BAY
SUMMARY OF REVENUES, EXPENSES & FUND EQUITY
PROPOSED 2023 BUDGET

Funds	General Fund	Library Fund	Debt Service Fund	Capital Fund	Special Assessment Fund	Borrowed Money Fund
Total Revenues	$ 11,661,645	$ 944,243	$ 3,473,503	$ 465,321	$ 3,650	$ 25,000
Total Expenditures	11,661,645	944,243	3,473,503	465,321	48,400	1,770,000
Change in Equity	-	-	-	-	(44,750)	(1,745,000)
Beginning Equity Balance	7,395,708	45,137	74,226	203,140	925,492	3,375,789
Less: Surplus Applied	(138,662)	-	-	(100,000)	-	-
Ending Equity Balance	$ 7,257,046	$ 45,137	$ 74,226	$ 103,140	$ 880,742	$ 1,630,789

			Proprietary Funds			
Funds	TID No.1 Fund	TID No.2 Fund	Water Utility	Sewer Utility	Stormwater Utility	Total All Funds
Total Revenues	$ 553,799	$ 323,831	$ 2,567,926	$ 2,551,000	$ 841,092	35,691,002
Total Expenditures	1,115,813	320,775	2,308,370	2,506,376	841,092	37,830,071
Change in Equity	(562,014)	3,056	259,556	44,624	-	(2,139,069)
Beginning Equity Balance	774,101	50,149	8,625,130	9,288,136	3,880,629	42,972,385
Less: Fund Balance Applied	-	-	-	-	(211,592)	(588,916)
Ending Equity Balance	$ 212,087	$ 53,205	$ 8,884,686	$ 9,332,760	$ 3,669,037	$ 40,244,400

Property Tax Summary by Fund

Fund	2020 Actual	2021 Actual	2022 Budget	2023 Budget	Budget % Change
General Fund	$ 7,972,045	$ 8,124,533	$ 8,563,484	$ 8,743,396	2.10%
Library Fund	710,581	700,833	716,744	901,360	25.76%
Debt Service Fund	2,485,870	2,857,226	2,534,043	2,750,890	8.56%
Capital Fund	382,912	138,293	262,415	207,181	-21.05%
Total Tax Levy	$ 11,551,408	$ 11,820,885	$ 12,076,686	$ 12,602,827	4.36%
Municipal Property Tax Rate	$ 4.85	$ 4.93	$ 5.01	$ 5.20	

Dated this 10th of October, 2022

Jaimie Krueger
Finance Director / Clerk

Levy Funds
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/2022 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Levy) Revenue:							
General Fund	$ 7,972,045	$ 8,124,533	$ 8,563,484	$ 8,563,484	$ 8,563,484	$ 8,743,396	2.10%
Library Fund	710,581	700,833	716,744	716,744	716,744	901,360	25.76%
Debt Service Fund	2,485,870	2,857,226	2,534,043	2,534,043	2,534,043	2,750,890	8.56%
Capital Fund	382,912	138,293	262,415	262,415	262,415	207,181	-21.05%
Total Property Tax Revenue	11,551,408	11,820,885	12,076,686	12,076,686	12,076,686	12,602,827	4.36%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	317,061	265,408	309,688	33,607	284,000	284,000	-8.29%
Intergovernmental Revenue	1,929,047	1,735,546	1,573,111	1,176,713	1,788,013	1,528,357	-2.84%
Licenses & Permits	513,613	615,863	547,350	550,691	613,350	578,150	5.63%
Fines, Fees, & Penalties	252,681	267,717	286,850	200,300	272,678	265,450	-7.46%
Public Charges for Services	89,428	99,054	101,500	75,576	93,367	103,500	1.97%
Miscellaneous Revenues	667,068	627,652	521,488	308,927	488,970	487,004	-6.61%
Other Financing Sources	587,598	2,185,003	640,074	133,199	572,054	695,425	8.65%
Total Non-Property Tax Revenue	4,356,496	5,796,243	3,980,061	2,479,013	4,112,432	3,941,886	-0.96%
Total Revenue	$ 15,907,904	$ 17,617,128	$ 16,056,747	$ 14,555,699	$ 16,189,118	$ 16,544,712	3.04%

Summary of Expenditures

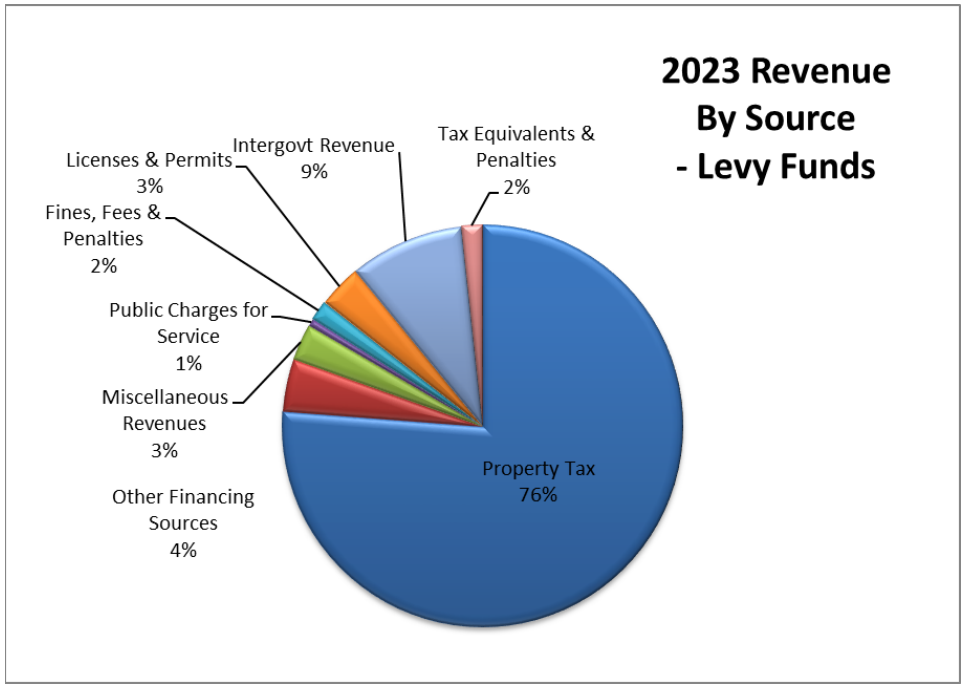
Program Area/Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
General Government	1,771,798	2,012,873	1,727,660	1,328,889	1,781,491	1,757,143	1.71%
Public Safety	6,170,864	6,219,988	6,655,865	5,269,548	6,399,948	6,756,300	1.51%
Public Works	2,927,354	2,857,795	2,895,592	2,142,652	2,960,749	2,864,228	-1.08%
Health Department	219,789	249,674	233,792	204,173	264,578	262,975	12.48%
Contingency & Transfers	-	112,230	21,000	2,586	21,000	21,000	0.00%
Capital Fund	420,760	258,573	280,215	196,813	292,015	465,321	66.06%
Total General & Capital Expenditures	11,510,565	11,711,133	11,814,124	9,144,661	11,719,781	12,126,966	2.65%
Library Fund	789,210	781,652	802,342	601,007	805,783	944,243	17.69%
Debt Service Fund	3,902,009	5,375,368	3,440,281	3,330,350	3,483,271	3,473,503	0.97%
Total Expenditures	$ 16,201,784	$ 17,868,153	$ 16,056,747	$ 13,076,018	$ 16,008,834	$ 16,544,712	3.04%
Municipal Property Tax Rates	$ 4.85	$ 4.93	$ 5.01			$ 5.20	3.79%

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EXECUTIVE SUMMARY

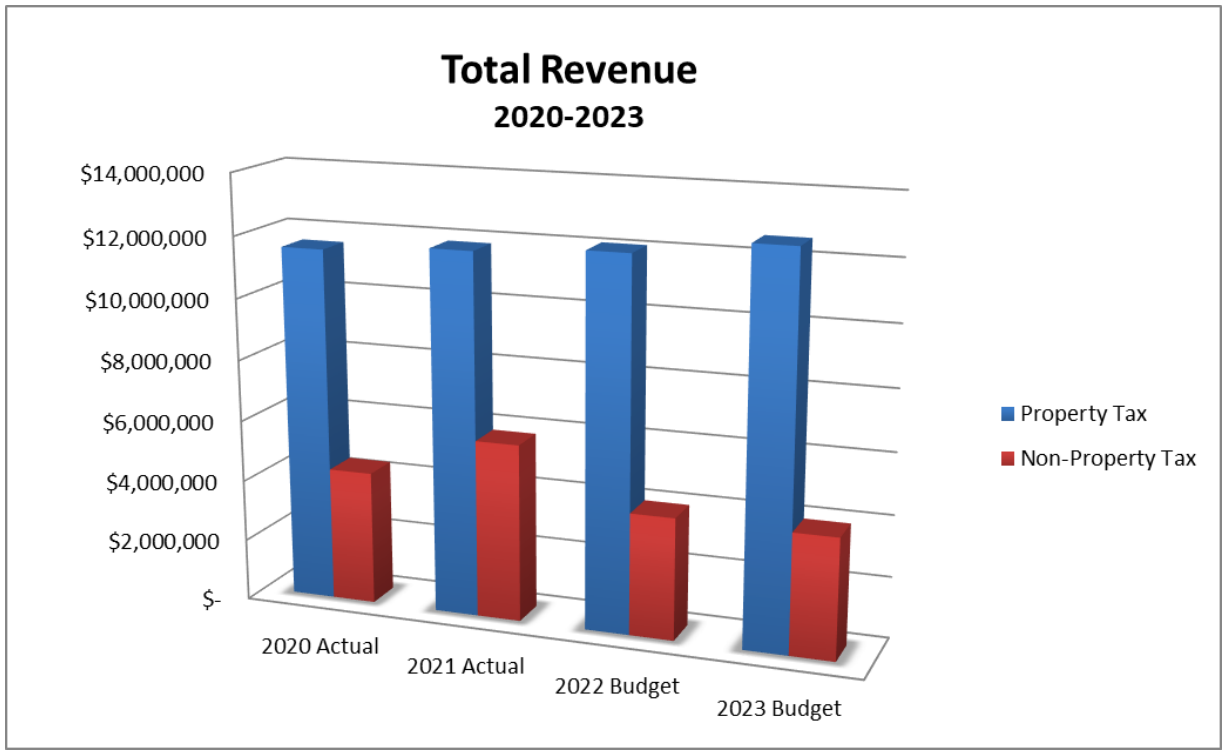
Revenue Overview

The 2023 budgeted revenues total $16,544,712 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, 76%, of the Village's revenue.



The other 24% of the Village's revenue sources are comprised of non-property tax sources.

- Other financing sources include transfers between funds, sale of Village assets, and applied surplus. This makes up 4% of the 2023 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 makes up 9% of 2023 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, overall revenues have remained relatively constant. The 2023 total budgeted revenues experienced;

- 3.99% increase compared to 2020 actual;
- 6.10% decrease as compared to 2021 actual;
- 3.03% increase as compared to 2022 budget.

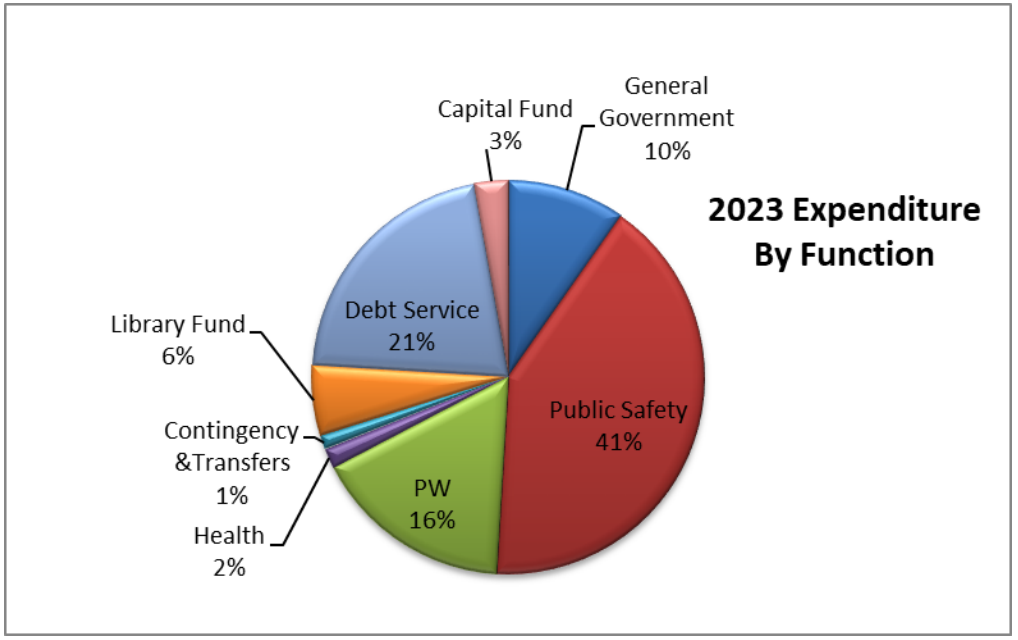
Non-property tax revenue fluctuates during any given year based on the number of permits and tickets issued, other financing sources, and various other factors.

EXECUTIVE SUMMARY

Expenditure Overview

The 2021 budgeted expenditures total $16,544,712 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, as well as the North Shore Fire Department and Bayside Communication Center accounts for 41% 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, and is 3% of the 2022 expenditures.
- The Debt Service Fund, which is the Village's principal and interest payments on debt accounts for 21% 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 6% of total expenditures.
- The Health Department, which includes wages and benefits for full time and part-time health aides, as well as the Village's portion of the North Shore Health Department is 2% 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 16% of the 2023 budgeted expenditures.

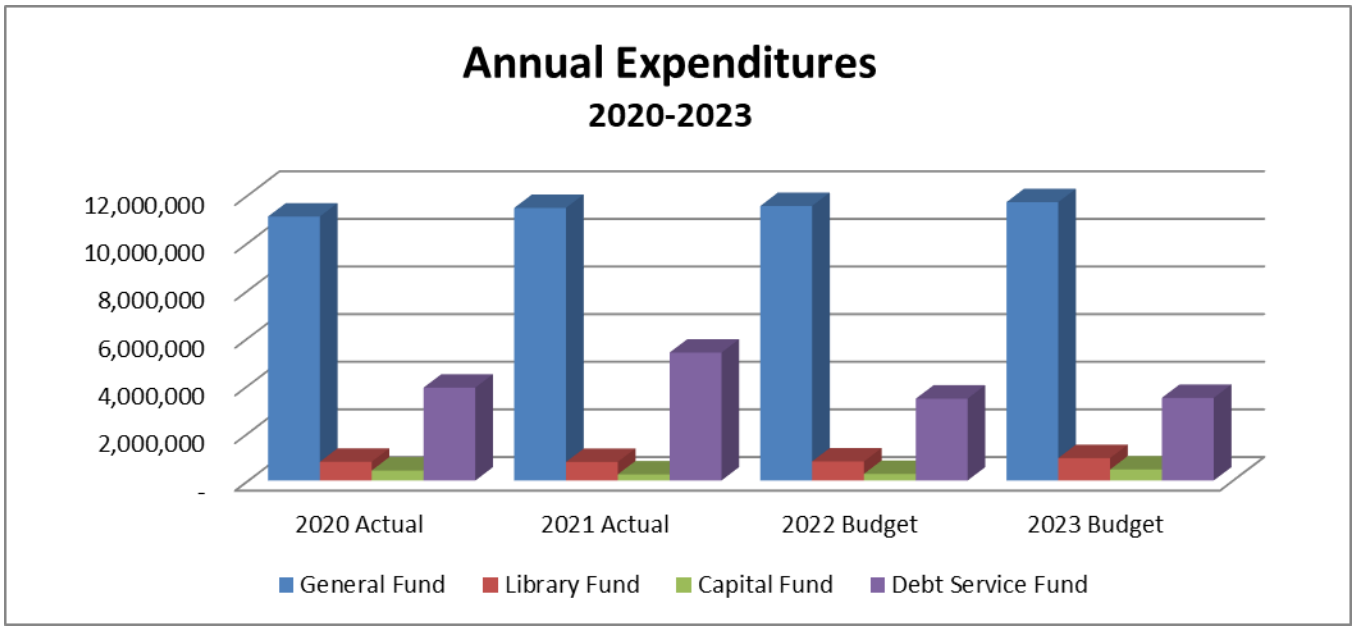


EXECUTIVE SUMMARY

Broken down by fund, the Village's annual expenditures are shown in a comparison from 2020 – 2023.

An annual comparison shows the 2023 General Fund expenditures;

- Increased 5.16% as compared to 2020 Actual;
- Increased 1.83% as compared to 2021 Actual;
- Increased 1.11% as compared to 2022 Budget.



2023 Library Fund expenditures:

- Increased 19.64% as compared to 2020 Actual;
- Increased 20.80% as compared to 2021 Actual;
- Increased 17.69% as compared to 2022 Budget.

2023 Capital Fund expenditures;

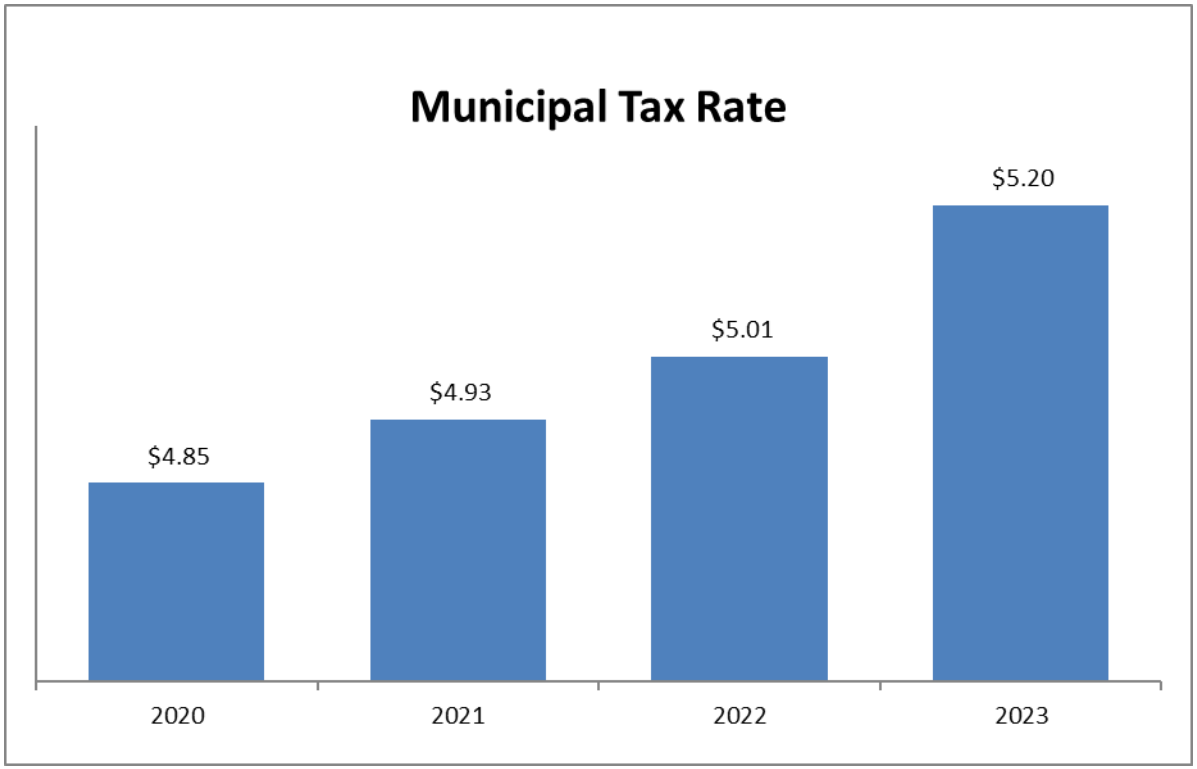
- Increased 10.27% as compared to 2020 Actual;
- Increased 79.44% as compared to 2021 Actual;
- Increased 65.58% as compared to 2022 Budget.

2023 Debt Service Fund expenditures;

- Decreased 10.98% as compared to 2020 Actual;
- Decreased 35.38% as compared to 2021 Actual;
- Increased .97% as compared to 2022 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 2022 Municipal Tax Rate is $5.20 per $1,000 of assessed value. The average assessed value for a home in the Village is $467,320. The tax rate fluctuates due to changes in assessed values, increased costs, and debt service requirements. A tax rate of $5.20 equates to property taxes for municipal services of $2,430 for a property with an assessed value of $467,320, an increase of $89.00 from 2022.

FIVE YEAR FISCAL AND INFRASTRUCTURE STRATEGY

Periodically it is important to step back from specific decisions that are made and to develop an overall strategy. In order to develop a fiscal strategy, both operating and infrastructure / capital needs must be addressed. In 2015, the Village Board adopted a "market basket" approach to evaluate the annual budget; and to set new goals and funding levels for the years 2017 through 2021. At the August 30, 2021 Village Board meeting, the Board renewed the five year fiscal strategy for the years 2022 through 2026. 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 primarily utilizing an every other year borrowing to decrease fees associated with issuing debt ($8,000,000 every other year).
2) An annual average market basket impact of 2.5% for operating and debt service costs combined. The market basket approach is based on the amount the owner(s) of an average assessed home will pay for property taxes and utility fees (water, sewer, storm water).

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

	Annual Investment	Five Year Investment
General Fund, including Stormwater		
Stormwater	$ 100,000	$ 1,750,000
Sidewalk Rehabilitation	$ 125,000	$ 500,000
Mill and Overlay	$ 1,100,000	$ 3,750,000
Roadway and Alley Reconstruction	$ 2,045,000	$ 7,750,000
Buildings, Parks, Street Lighting	$ 125,000	$ 1,250,000
Total General Fund, including Stormwater	$ 3,495,000	$ 15,000,000
Water Utility Fund	$ 80,000	$ 1,250,000
Sewer Utility Fund	$ 425,000	$ 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 enterprise funds:

- Water Utility (Major Fund) – accounts for the operations and capital activity of the water system
- Sewer Utility (Major Fund) – accounts for the operations and capital activity of the sewer system
- Stormwater Utility (Major Fund) – accounts for the operations and capital activity of the stormwater system

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE

The Village reports the following non-major governmental funds:

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

- Library Fund

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

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

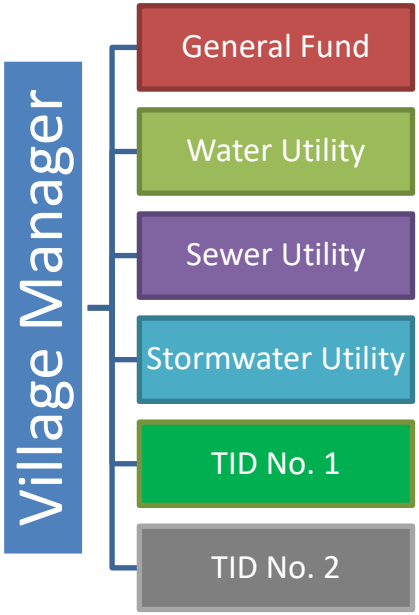
Budgetary Basis of Accounting

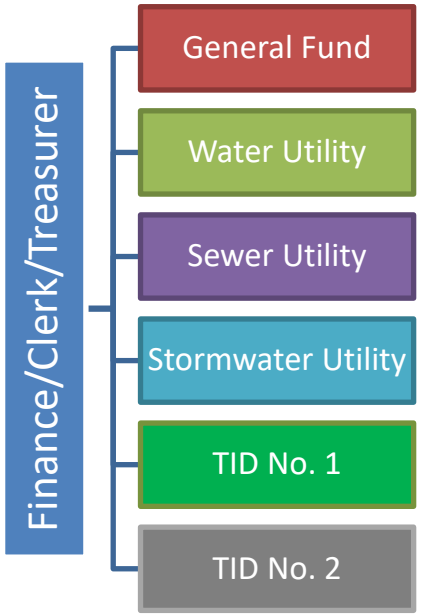
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document. It is a goal of the Village to propose and approve a balanced budget annually.

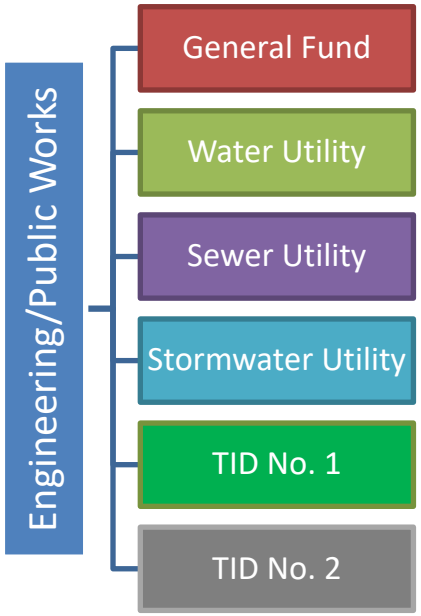
The previous page summarizes the Village's fund structure including which are considered to be major for financial reporting purposes. This budget document continues to report all funds of the Village individually, regardless if they are classified as major or non-major. The budget document is organized 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. Costs are recorded based on work or activities that specific operational departments have in these funds. Police, Inspections, and Health are fully funded through the general fund. The Library is a stand-alone fund. The charts below outline which funds each major department appropriates costs to.







GENERAL FUND

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

This section of the budget is organized as follows:

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

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

General Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax Revenue:							
General Fund	$ 7,972,045	$ 8,124,533	8,563,484	$ 8,563,484	$ 8,563,484	$ 8,743,396	2.10%
Total Property Tax Revenue	7,972,045	8,124,533	8,563,484	8,563,484	8,563,484	8,743,396	2.10%
Non-Property Tax Revenue:							
Tax Equivalents & Penalties	317,061	265,408	309,688	33,607	284,000	284,000	-8.29%
Intergovernmental Revenue	1,392,991	1,207,382	1,072,762	733,207	1,287,432	1,080,634	0.73%
Licenses & Permits	513,613	615,863	547,350	550,691	613,350	578,150	5.63%
Fines, Fees, & Penalties	241,249	245,873	265,800	184,232	251,500	242,300	-8.84%
Public Charges for Services	87,329	96,054	98,500	71,812	89,500	99,500	1.02%
Miscellaneous Revenues	658,117	597,053	490,889	304,350	482,970	485,004	-1.20%
Other Financing Sources	8,370	136,271	185,436	15,983	18,000	148,662	-19.83%
Total Non-Property Tax Revenue:	3,218,730	3,163,904	2,970,425	1,893,882	3,026,752	2,918,250	-1.76%
Total Revenue	$ 11,190,775	$ 11,288,437	11,533,909	$ 10,457,366	$ 11,590,236	$ 11,661,645	1.11%

General Fund
Summary of Revenues & Expenses (cont.)

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Village Board	$ 13,273	$ 34,667	34,495	$ 34,058	$ 39,545	$ 42,995	24.64%
Village Manager	212,460	232,981	250,873	170,547	232,807	255,885	2.00%
Finance Director/Clerk	243,765	217,853	221,142	164,171	221,851	228,612	3.38%
Elections	58,891	18,587	39,095	51,782	72,740	19,696	-49.62%
Village Hall	107,947	80,640	89,625	60,697	91,750	89,135	-0.55%
Facilities Management	195,513	192,159	185,788	139,962	182,793	187,230	0.78%
Assessor	52,125	52,675	50,910	13,395	50,910	51,000	0.18%
Court	150,842	169,842	159,271	124,843	167,277	161,390	1.33%
Legal	135,401	123,213	95,000	77,669	95,000	95,000	0.00%
Public Safety Commission	2,658,766	2,664,817	2,717,884	2,618,778	2,717,884	2,798,044	2.95%
Police Department	3,512,098	3,555,171	3,937,981	2,650,770	3,682,064	3,958,256	0.51%
Health Department	219,789	249,674	233,792	204,173	264,578	262,975	12.48%
Public Works/Engineering	2,927,354	2,857,795	2,895,592	2,142,652	2,960,749	2,864,228	-1.08%
Inspection	322,386	308,290	314,435	221,017	309,627	323,272	2.81%
Contingency & Transfers	-	112,230	21,000	2,586	21,000	21,000	0.00%
Insurance	153,349	252,329	172,056	147,155	173,798	172,402	0.20%
Technology & Contracted Services	125,846	329,637	114,970	123,593	143,393	130,526	13.53%
Total General Fund Expenditures	$ 11,089,805	$ 11,452,560	11,533,909	$ 8,947,848	$ 11,427,766	$ 11,661,645	1.11%
Beginning Fund Balance	$ 7,525,129	$ 7,573,810	7,408,674		$ 7,233,238	$ 7,395,708	
Annual Income / (Loss)	100,970	(164,123)	-		162,470	-	
Transfer from / (to) other funds	(52,289)	(1,013)	-		-	-	
Applied Budget Surplus	-	-	(175,436)		-	(138,662)	
Ending Fund Balance	$ 7,573,810	$ 7,408,674	7,233,238		$ 7,395,708	$ 7,257,046	

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General Fund
Detailed Revenues

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Taxes & Special Assessments								
41100	General Property Taxes	$ 7,972,045	$ 8,124,533	$ 8,563,484	$ 8,563,484	$ 8,563,484	$ 8,743,396	2.10%	
41310	Water Utility Tax Equivalent	270,688	232,774	270,688	-	240,000	240,000	-11.34%	(1)
41800	Delinquent Penalties/Interest	37,148	25,034	30,000	27,457	35,000	35,000	16.67%	
42003	Special Assessment Letters	9,225	7,600	9,000	6,150	9,000	9,000	0.00%	
Total Taxes & Special Assessment Letters		8,289,106	8,389,941	8,873,172	8,597,091	8,847,484	9,027,396	1.74%	
	Intergovernmental Revenue								
43410	State Shared Revenue	189,505	176,068	176,072	26,411	176,072	176,072	0.00%	
43430	Personal Property & Tax Exempt Computer Aid	1,183	997	1,194	1,184	1,184	1,184	-0.84%	
43431	Video Service Provider Aid	19,442	37,178	37,178	37,178	37,178	37,178	0.00%	
43521	Law Enforcement Improvement Grants	41,295	49,042	35,000	20,315	35,000	68,402	95.43%	(2)
43531	State Transportation Aid	864,753	782,906	756,258	564,801	756,258	723,902	-4.28%	
43534	Local Road Improvement Project	-	41,355	-	-	-	-	0.00%	
43545	Recycling Grants	63,827	64,060	64,060	63,896	63,896	63,896	-0.26%	
43792	Misc. Grants	212,986	55,776	3,000	19,422	217,844	10,000	233.33%	(3)
Total Intergovernmental Revenue		1,392,991	1,207,382	1,072,762	733,207	1,287,432	1,080,634	0.73%	
	Licenses & Permits								
44101	Animal Licenses	2,870	5,415	5,000	2,592	5,000	5,000	0.00%	
44106	Beverage/Bartender	7,315	6,915	7,250	6,960	7,250	7,250	0.00%	
44108	Misc. Licenses	50	100	100	150	100	1,150	1050.00%	(4)
	Total Licenses	10,235	12,430	12,350	9,702	12,350	13,400	8.50%	

General Fund
Detailed Revenues (cont.)

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Licenses & Permits (cont.)								
44300	Building/Business Permits	$ 397,360	$ 477,550	$ 420,000	$ 444,606	$ 480,000	$ 450,000	7.14%	(5)
44304	Dumpster/POD	21,960	28,535	15,000	24,055	25,000	22,000	46.67%	(5)
44305	Special Events	1,526	855	5,000	3,523	5,000	5,000	0.00%	
44307	Overnight Parking	63,412	79,253	75,000	59,405	81,000	80,000	6.67%	
44308	Board of Appeals	3,750	5,000	5,000	5,000	5,000	2,750	-45.00%	(6)
44309	Misc. Permits	15,370	12,240	15,000	4,400	5,000	5,000	-66.67%	(7)
	Total Permits	503,378	603,433	535,000	540,989	601,000	564,750	5.56%	
Total Licenses & Permits		513,613	615,863	547,350	550,691	613,350	578,150	5.63%	
	Fines, Fees, and Penalties								
45100	Court Costs	45,929	46,047	50,000	30,752	45,000	45,000	-10.00%	(5)
45101	Court Fines/Ordinance Violations	79,630	85,967	80,000	65,710	90,000	80,000	0.00%	
45102	Restitution/Damage	127	-	500	-	500	500	0.00%	
45103	Parking Citations	111,107	106,016	130,000	84,283	110,000	110,000	-15.38%	
45105	False Alarm Fees	2,100	4,500	3,500	1,350	3,500	3,500	0.00%	
45107	Police - Misc.	1,441	762	500	252	200	500	0.00%	
45211	Returned Check Fee	210	150	300	210	300	300	0.00%	
45223	Damage Reimbursements	-	367	500	-	-	500	0.00%	
45212	Misc. Fees	705	2,064	500	1,675	2,000	2,000	300.00%	(5)
Total Fines, Fees and Penalties		241,249	245,873	265,800	184,232	251,500	242,300	-8.84%	
	Public Charges for Services								
45108	Open Records Requests	1,353	2,159	1,500	719	1,500	1,500	0.00%	
46420	Garbage & Recycling Special Pickups	22,460	27,150	22,000	18,765	23,000	23,000	4.55%	(5)
46750	TIF Administration	25,000	25,000	25,000	25,000	25,000	25,000	0.00%	
46821	Parking Meters	38,516	41,745	50,000	27,328	40,000	50,000	0.00%	
Total Public Charges for Services		87,329	96,054	98,500	71,812	89,500	99,500	1.02%	

General Fund
Detailed Revenues (cont.)

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Miscellaneous Revenue								
48110	Investment Income	189,672	-	40,000	20,469	28,000	40,000	0.00%	
48200	Lydell Building - Lease Payments	25,010	25,394	25,742	20,125	26,932	28,363	10.18%	
48202	Building Rental - NSFD	68,721	69,752	71,147	71,496	71,496	73,641	3.51%	
48203	Cable TV Franchise Fees	160,516	132,501	195,000	66,377	133,942	135,000	-30.77%	(8)
48307	Recycling Material Rebate	-	31,519	-	18,559	25,000	20,000	100%	(9)
48309	Scrap, Oil, Paper Sales	1,000	8,056	2,000	651	2,000	2,000	0.00%	
48440	Services/3rd-party reimbursements	83,600	118,724	70,000	45,373	80,000	80,000	14.29%	(5)
48441	Workers' Compensation Refunds	13,497	11,788	2,000	7,617	10,000	2,000	0.00%	
48500	Village Donations/Contributions	-	15,000	15,000	19,000	19,000	19,000	26.67%	
48900	Insurance Dividend	95,942	182,310	60,000	21,025	76,600	75,000	25.00%	(5)
48901	Miscellaneous Revenue	20,159	2,009	10,000	13,658	10,000	10,000	0.00%	
Total Miscellaneous Revenue		658,117	597,053	490,889	304,350	482,970	485,004	-1.20%	
	Other Financing Sources								
49400	Sale of Village Equipment	8,370	136,271	10,000	15,983	18,000	10,000	0.00%	
49600	Applied General Fund Reserve	-	-	175,436	-	-	138,662	-20.96%	(10)
Total Other Financing Sources		8,370	136,271	185,436	15,983	18,000	148,662	-19.83%	
Total General Fund Revenue		**$ 11,190,775**	**$ 11,288,437**	**$ 11,533,909**	**$ 10,457,366**	**$ 11,590,236**	**$ 11,661,645**	1.11%	

Significant Variances Explanation:

(1) Account is historically budgeted based on prior year actual - determined by tax rates.

(2) $30,000 law enforcement grant received from WI DOA

(3) The Village anticipates receiving FEMA funding for Klode Beach Stablization in 2022. Budget increased to reflect increased grants received.

(4) Includes cigarette, transient merchant, and solicitor permits beginning in 2023.

(5) Adjusted to reflect closer to three year averages

(6) Projected to decrease due to air conditioner code change

(7) Right of way deposits reflected in separate deposit account instead of temporarily recorded as revenue

(8) Due to a change in state law regarding decrease in percentage of collections

(9) Beginning in 2019, the Village, along with other WI communities, were charged to dispose of recyclables. The Village is again receiving a rebate for recyclable materials.

(10) The Village is funding DPW and Police retiree OPEB out of reserves. Decrease due to decrease in insurance rates.

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GENERAL FUND: VILLAGE BOARD

Department Description

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

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

Services

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

Budget Impact & Changes from Previous Year

- The Village Board adopted Ordinance 1884 on April 19th, 2021 to increase Village President and Trustee salaries for terms commencing or on after the third Tuesday in April 2022. Village President salary will be increased to $2,400 per year and Village Trustees will increase to $1,200 per year.

General Fund Expenditures
Village Board

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Village Board								
51000-100	Board Salaries	$ 3,150	$ 4,800	$ 5,550	$ 3,900	$ 5,550	$ 7,800	40.54%	(1)
51000-150	FICA Tax	241	367	425	298	425	597	40.40%	(1)
51000-190	Travel/Training/Meetings	320	263	500	741	800	500	0.00%	
51000-191	Membership Dues	7,941	8,250	7,895	7,785	7,895	8,623	9.22%	
51000-193	Employee Events	1,621	3,538	2,000	436	2,000	3,000	50.00%	
51000-770	Special Events	-	17,449	17,375	19,475	21,375	21,475	23.60%	
51000-771	Historic Preservation Commission	-	-	750	1,423	1,500	1,000	33.33%	
Total Village Board		13,273	34,667	34,495	34,058	39,545	42,995	24.64%	

Significant Variances Explanation:

(1) Ordinance 1884 doubled board member salaries for terms commencing on or after the third Tuesday in April 2022.

2023 Budget
Expenditure Detail - Village Board

01-51000 Village Board

105 - Board Salaries	
President annual salary	2,100
Trustee annual salaries	5,700
Total	7,800

770 - Special Events	
July 4th fireworks (reimbursed)	19,000
Fireworks disposal cost	475
Boards and Commissions Event	2,000
Total	21,475

193 - Employee Recognition	
Holiday appreciation lunch	1,500
Retirement/new hire recognition	1,500
Total	3,000

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	7,493
Membership to Intergovernmental Cooperation Council	350
Constant Contact	780
Total	8,623

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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 an organizational system to achieve goals and initiatives.

Services

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

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: VILLAGE MANAGER

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, the budget includes three employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 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: VILLAGE MANAGER

2023 Village Manager Budget Goals

Goal 1

Department Goal:	Strenghten Community Engagement
Department Objective:	Increase opportunities for public engagement and education by increasing number of e-newsletter subscribers
Performance Measures:	Increase the number of e-newsletter subscribers and YouTube meeting views

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
4,071	4,416	4,754	4,960	5,240

Goal 2

Department Goal:	Enhance the Economic Vibrancy of the Silver Spring Commercial District
Department Objective:	Reduce the number of street-level vacancies
Performance Measures:	Number of street-level vacancies

FY19*	FY20*	FY21*	FY 22 Projected	FY 23 Estimate
N/A	N/A	N/A	6	3

*Data not previously tracked

GENERAL FUND: VILLAGE MANAGER

Staffing

Position	Employee FTE 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Village Manager	1.00	1.00	1.00	1.00
Assistant Manager	1.00	1.00	1.00	1.00
Administrative Assistant	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00

Position	Employee FTE - Allocation to Utilities 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Village Manager	**70%**	**70%**	**70%**	**70%**
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Assistant Village Manager	**70%**	**70%**	**70%**	**70%**
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Parking Utility	-	-	-	-
Administrative Assistant	**40%**	**40%**	**40%**	**40%**
Water Utility	20%	20%	20%	20%
Sewer Utility	20%	20%	20%	20%
Stormwater Utility	20%	20%	20%	20%

GENERAL FUND: VILLAGE MANAGER

General Fund Expenditures
Village Manager

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Village Manager								
52000-100	Salary & Wages	$ 154,758	$ 157,440	$ 160,474	$ 116,595	$ 155,460	$ 170,273	6.11%	
52000-102	Administrative Intern	1,755	3,936	5,000	1,803	1,803	5,000	0.00%	
52000-150	FICA Tax	11,518	11,378	12,276	8,390	12,031	13,025	6.10%	
52000-160	Health/Dental Insurance Premium	26,141	41,724	46,509	31,205	37,331	40,098	-13.78%	(1)
52000-161	Health Insurance Co-Pay	1,870	1,440	1,566	1,230	1,305	1,305	-16.67%	(2)
52000-170	Retirement Contribution	10,809	10,573	10,431	7,579	10,431	11,579	11.01%	
52000-180	Group Life Insurance Premium	149	149	171	111	171	165	-3.51%	
52000-181	Disability Insurance Premium	-	-	171	-	-	165	-3.51%	
52000-190	Travel/Training/Meetings	772	2,800	4,200	2,392	4,200	4,200	0.00%	
52000-191	Membership Dues	922	1,491	1,575	1,042	1,575	1,575	0.00%	
52000-194	Personnel Related Expenses	7	550	1,000	-	1,000	1,000	0.00%	
52000-200	Communications Consulting	3,759	1,500	7,500	200	7,500	7,500	0.00%	
Total Village Manager		212,460	232,981	250,873	170,547	232,807	255,885	2.00%	

Significant Variances Explanation:

(1) Health insurance rates decreased 14.4% for 2023. Dental rates stayed the same.

(2) Copay reimbursements decreased for 2023.

2023 Budget
Expenditure Detail - Village Manager

01-52000 Village Manager

190 - Travel/Training/Meetings	
Travel expenses for meetings/trainings	750
Cellphone allowance	1,200
Conferences - ICMA, MAMEA, WCMA, WPERLA, CVMIC	1,750
Training costs - ICMA, MAMEA, WCMA, etc.	500
Total	4,200

191 - Professional Dues	
ICMA (Village Manager & Asst. Manager)	1,200
WCMA (Village Manager & Asst. Manager)	250
Bird City	125
Total	1,575

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GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- The Finance Department is budgeting for software for a digital budget book in 2024.

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.50% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 1 covered by family plan
- 1 covered by individual plan
- 1 opt-out of coverage

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

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

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

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

2023 Finance/Clerk Department Budget Goals

Goal 1

Department Goal: Accurate and timely financial reporting

Department Objective: Earn the GFOA Certificate of Excellence in Financial Reporting

Performance Measures: Annual Report Certificate

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
Yes	Yes	Yes	Yes	Yes

Goal 2

Department Goal: Maintain the Village's Overall Sustainable Financial Health

Department Objective: Maintain the Village's Moodys Bond Rating of Aa1

Performance Measures: Moody's Bond Rating

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
Aa1	Aa1	Aa1	Aa1	Aa1

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK

Staffing

Position	Employee FTE 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Finance Director / Clerk	1.00	1.00	1.00	1.00
Assistant Finance Clerk	1.00	1.00	1.00	1.00
Deputy Clerk	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00

Position	Employee FTE - Allocation to Utilities 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Finance Director / Clerk	**70%**	**70%**	**70%**	**70%**
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%
Parking Utility	-	-	-	-
Assistant Finance Clerk	**25%**	**25%**	**25%**	**25%**
Water Utility	25%	25%	25%	25%
Sewer Utility	25%	25%	25%	25%
Stormwater Utility	25%	25%	25%	25%
Deputy Clerk	**70%**	**70%**	**70%**	**70%**
Water Utility	10%	10%	10%	10%
Sewer Utility	10%	10%	10%	10%
Stormwater Utility	10%	10%	10%	10%

Finance/Clerk Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Finance/Clerk								
53000-100	Salary & Wages	$ 125,445	$ 123,784	$ 129,089	$ 96,669	$ 128,892	$ 133,592	3.49%	
53000-150	FICA Tax	9,647	9,549	9,875	7,288	9,860	10,220	3.49%	
53000-155	Flex Account and Cobra Admin Fee	3,103	3,490	3,600	2,303	4,000	4,140	15.00%	(1)
53000-160	Health/Dental Insurance Premium	21,269	26,666	26,860	21,226	25,601	23,248	-13.45%	(2)
53000-161	Health Insurance Co-Pay	60	60	903	70	753	753	-16.61%	(3)
53000-170	Retirement Contribution	8,729	8,582	8,391	6,430	8,378	9,084	8.26%	
53000-180	Group Life Insurance Premium	133	142	152	115	152	160	5.26%	
53000-181	Disability Insurance Premium	-	-	152	-	-	160	5.26%	
53000-190	Travel/Training/Meetings	2,275	2,938	4,000	3,216	4,500	4,675	16.88%	
53000-191	Professional Dues	1,295	1,697	1,925	1,895	1,925	1,935	0.52%	
53000-246	Software Support	8,454	8,585	9,195	8,870	10,790	19,195	108.75%	(4)
53000-301	Printing/Publishing/Advertising	7,373	8,020	9,000	3,751	9,000	9,000	0.00%	
53000-761	Bank Service Fees	55,982	24,340	18,000	12,338	18,000	12,450	-30.83%	(5)
	Total Finance Director/Clerk	243,765	217,853	221,142	164,171	221,851	228,612	3.38%	

Significant Variances Explanation:

(1) COBRA administration fees included in 2023 as they were previously covered by WEA
(2) Health insurance rates decreased 14.4% for 2023. Dental rates stayed the same.
(3) Copay reimbursements decreased for 2023.
(4) Funds budgeted for digital budget book.
(5) Decrease in bank fees as interest rates rise

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings	
GFOA and WGFOA (Finance Director)	500
GAAP Updates (Finance Director)	500
Cellphone allowance (Finance Director)	600
CPA Continuing Education	1,200
Travel expenses for meetings	500
WI Municipal Clerks Association (Deputy Clerk)	675
WI Treasurers Association/Payroll (Assistant Finance Clerk)	700
Total	4,675

301 - Printing/Publishing/Advertising	
Tax bills and tax bill inserts	5,500
Public Notices	1,500
Budget books	2,000
Total	9,000

191 - Professional Dues	
GFOA and WGFOA (Finance Director)	215
GFOA Budget and FS Award Fees	805
AICPA and WICPA (Finance Director)	655
MTAW (Assistant Finance Clerk)	60
WMCA and MMCA (Clerk & Assistant Clerk)	200
Total	1,935

246 - Software Support	
Accounting software license (55% General Fund)	7,700
Budget software ($7,750 annual & $1,800 one-time setup)	9,550
GCS tax software support	945
Computer / Equipment Maintenance	1,000
Total	19,195

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GENERAL FUND: ELECTIONS

Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- There are two elections scheduled in 2023 compared to four in 2022.

General Fund Expenditures
Elections Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Elections								
54000-101	Election Inspector Wages	29,719	11,258	30,990	16,991	30,990	14,131	-54.40%	
54000-300	Supplies	26,807	5,625	4,500	34,791	40,000	3,800	-15.56%	(2)
54000-310	Equipment Maintenance	2,365	1,704	3,605	-	1,750	1,765	-51.04%	
Total Elections		58,891	18,587	39,095	51,782	72,740	19,696	-49.62%	(1)

Significant Variances Explanation:

(1) Two elections planned for 2023 compared to four in 2022.

(2) Badger Books were purchased in 2022 with ARPA funds.

2023 Budget
Expenditure Detail - Elections

01-54000 Elections

101 - Election Inspector Wages	
Chief inspectors @ $11.25 for 2 scheduled elections	4,421
Election inspectors @ $10.00 for 2 scheduled elections	9,210
Misc. Pre and Post Election Assistance	500
Total	14,131

300 - Supplies	
Ballots & Supplies from Milwaukee County	1,500
Machine printer paper, ballot pens, envelopes, misc supplies	1,500
Meal for Election Inspectors on Election Day	800
Total	3,800

310 - Equipment Maintenance	
ES&S Contract	1,025
ExpressVote Maintenance	740
Total	1,765

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GENERAL FUND: VILLAGE HALL

Department Description

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
Village Hall Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
	Village Hall							
55000-250	Utilities (70% General Fund)	$ 48,779	$ 45,301	$ 45,500	$ 29,696	$ 45,500	$ 45,500	0.00%
55000-251	Telephone/Internet (70% General Fund)	12,422	9,561	12,250	4,834	10,500	11,760	-4.00%
55000-300	Office Supplies (85% General Fund)	11,609	10,822	12,750	7,004	12,750	12,750	0.00%
55000-302	Postage (85% General Fund)	29,422	13,055	14,875	17,245	18,750	14,875	0.00%
55000-310	Equipment/Copier Maintenance	5,715	1,901	4,250	1,918	4,250	4,250	0.00%
	Total Village Hall	107,947	80,640	89,625	60,697	91,750	89,135	-0.55%

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GENERAL FUND: FACILITIES MANAGEMENT

Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
Facility Management Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
	Facilities Management							
55500-100	Salary	$ 32,426	$ 36,933	$ 42,460	$ 27,250	$ 38,332	$ 43,729	2.99%
55500-150	FICA	1,333	1,248	1,799	937	2,932	1,854	3.06%
55500-170	Retirement Contribution - ER	1,209	1,096	1,529	796	1,529	1,647	7.72%
55500-350	Maintenance Services	65,761	75,282	60,000	50,940	60,000	60,000	0.00%
55500-360	Facility Maintenance (85% General Fund)	94,784	77,600	80,000	60,039	80,000	80,000	0.00%
	Total Facilities Management	195,513	192,159	185,788	139,962	182,793	187,230	0.78%

GENERAL FUND: ASSESSOR

Department Description

The Village's Assessor is responsible for providing all legally required assessment functions through the development and implementation of procedures that are in accordance with Wisconsin Statutory Law, Department of Revenue regulations, and current professional standards. Assessment services are provided by contract with a private firm, Tyler Technologies.

Services

- Inspections of homes in the Village, based on sale, building permit, or request by homeowner;
- Open book conferences for the purpose of enabling property owners or their agents to review and compare assessed values;
- The Assessor is responsible for the proper completion of the assessment role in accordance with current statutes and the Wisconsin Property Assessment Manual;
- Attends all hearings of the Board of Review to explain and defend the assessed value and be prepared to testify under oath in regard to the values determined;
- Prepares and distributes annual personal property statements to all businesses.

Budget Impact & Changes from Previous Year

- The Assistant Assessor is no longer working for the Village so all work will be done by the Assessment Firm in 2023.

General Fund Expenditures
Assessor Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Assessor								
56000-222	Assessor Contract	$ 41,520	$ 40,600	$ 41,410	$ 13,395	$ 50,910	$ 51,000	23.16%	(1)
56000-223	Assistant Assessor Salary	10,605	12,075	9,500	-	-	-	-100.00%	(1)
Total Assessor		52,125	52,675	50,910	13,395	50,910	51,000	0.18%	

Significant Variances Explanation:

(1) Work previously done by Assistant Assessor will be completed by Assessment Firm in 2023.

GENERAL FUND: MUNICIPAL COURT

Department Description

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

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

Services

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

Budget Impact & Changes from Previous Year

- None

GENERAL FUND: MUNICIPAL COURT

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 1 covered by individual plan

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

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

Staffing

	Employee FTE			
Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Court Clerk	1.00	1.00	1.00	1.00
Total	1.00	1.00	1.00	1.00

	Employee FTE - Allocation to Utilities			
Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Court Clerk	**100%**	**100%**	**100%**	**100%**

General Fund Expenditures
Court Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Court								
57000-100	Wages	$ 58,988	$ 68,441	$ 63,220	$ 50,659	$ 65,545	$ 61,933	-2.04%	
57000-103	Judge Wages	3,300	5,000	4,000	3,000	4,000	4,000	0.00%	
57000-220	Attorney Services	56,497	63,500	55,000	40,163	60,000	60,000	9.09%	(1)
57000-150	FICA Tax	4,464	4,758	4,837	4,574	5,320	4,739	-2.03%	
57000-160	Health/Dental Insurance Premium	9,386	10,271	11,463	9,283	11,749	9,865	-13.94%	(2)
57000-161	Health Insurance Co-Pay	50	50	420	-	420	350	-16.67%	(3)
57000-170	Retirement Contribution	4,096	4,089	4,109	2,947	4,260	4,211	2.48%	
57000-180	Group Life Insurance Premium	395	457	504	141	168	96	-80.95%	(4)
57000-181	Disability Insurance Premium	-	-	504	-	-	96	-80.95%	(4)
57000-190	Travel/Training/Meetings	264	538	1,000	600	1,600	1,600	60.00%	(5)
57000-191	Dues	845	820	845	745	845	845	0.00%	
57000-241	Data Processing (Time System)	1,200	1,500	1,500	1,500	1,500	1,500	0.00%	
57000-247	Support/Consulting (Tipss)	9,290	9,290	9,569	9,569	9,569	9,855	2.99%	
57000-454	Parking Suspension - pass through	2,067	1,128	2,300	1,662	2,300	2,300	0.00%	
Total Court		150,842	169,842	159,271	124,843	167,277	161,390	1.33%	

Significant Variances Explanation:

(1) Court activity returning to pre-Covid levels.
(2) Health insurance rates decreased 14.4% for 2023. Dental rates stayed the same.
(3) Copay reimbursements increased for 2022.
(4) Amounts received from State of WI due to change in personnel
(5) Increase in conference costs (registration, hotel, meals)

2023 Budget
Expenditure Detail - Court

01-57000 Court

190 - Travel/Training/Meetings	
WMJA Annual Registration (Judge)	800
WMCA Annual Registration (Court clerk)	800
Total	1,600
191 - Dues	
WMJA (Judge)	800
WMCA (Court clerk)	45
Total	845

GENERAL FUND: LEGAL SERVICES

Department Description

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

Services

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

Budget Impact & Changes from Previous Year

- None

General Fund Expenditures
Legal Services Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
	Legal							
58000-220	Attorney Services	$ 128,101	$ 117,531	$ 90,000	$ 76,086	$ 90,000	$ 90,000	0.00%
58000-221	Special Counsel	7,300	5,682	5,000	1,583	5,000	5,000	0.00%
Total Legal		135,401	123,213	95,000	77,669	95,000	95,000	0.00%

GENERAL FUND: POLICE DEPARTMENT

Department Description

The Whitefish Bay Police Department strives to provide impartial, ethical, and professional law enforcement services in an efficient and effective manner. The Police Department works cooperatively with members of the community, surrounding communities, and surrounding law-enforcement agencies to preserve peace, reduce fear, and ensure the safety and protection of those who reside, work, visit, or travel through Whitefish Bay.

The Whitefish Bay Police Department has 24 sworn officers and is led by the Chief of Police. In addition to sworn officers, a staff of four non-sworn community service officers assist officers in providing 24 hours, seven days week coverage in the Village.

Services

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

Budget Impact & Change

- None

GENERAL FUND: POLICE DEPARTMENT

Sworn Officers: All police department detectives and patrol officers are covered by a collective bargaining agreement between the Village and the Policemen's Protective and Benevolent Association of Whitefish Bay. The Village is currently negotiating a 2023 contract.

Retirement: The employer WRS contribution is 13.22% for all sworn police officers. For police clerical staff, the Village contributes the employer portion of 6.80%. There are 25 employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 18 covered by family plan
- 6 covered by individual plan
- 1 opt-out of coverage
- Part-time employees do not receive health insurance benefits

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

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

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

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2023 Police Department Department Budget Goals

Department:

Goal 1

Department Goal:	Protect the safety and welfare of the public
Department Objective:	To reduce, prevent, and/or investigate and solve crimes
Performance Measures:	National Incident Based Reporting System (NIBRS) Total Crime Statisitcs

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
307	316	275	290	285

Goal 2

Department Goal:	Vehicular and Pedestrian Safety
Department Objective:	To reduce or prevent the number of traffic accidents, and enhance vehicular and pedstrian safety
Performance Measures:	Traffic Accident Data

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
106	80	85	100	90

GENERAL FUND: POLICE DEPARTMENT

Staffing

Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Police Chief	1.00	1.00	1.00	1.00
Lieutenant	2.00	2.00	2.00	2.00
Sergeant	4.00	4.00	4.00	4.00
Detective / CLO	2.00	2.00	2.00	2.00
Patrol Officer	15.00	15.00	15.00	15.00
Community Service Officer	2.32	2.32	2.32	2.32
Police Clerk	1.00	1.00	1.00	1.00
Total	27.32	27.32	27.32	27.32

Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Police Chief	**100%**	**100%**	**100%**	**100%**
Lieutenant	**100%**	**100%**	**100%**	**100%**
Sergeant	**100%**	**100%**	**100%**	**100%**
Detective	**100%**	**100%**	**100%**	**100%**
Patrol Officers	**100%**	**100%**	**100%**	**100%**
Police Clerk	**100%**	**100%**	**100%**	**100%**
Community Service Officers	**100%**	**100%**	**100%**	**100%**

General Fund Expenditures
Police Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Police Salaries & Benefits								
61000-100	Salary	$ 736,293	$ 639,030	$ 744,703	$ 459,808	$ 627,808	$ 759,883	2.04%	
61000-110	Patrol Officer Wages	1,173,203	1,242,661	1,431,913	939,248	1,303,248	1,441,733	0.69%	
61000-111	Community Service Officers	46,527	46,947	72,596	30,224	44,224	73,888	1.78%	
61000-112	Clerical Wages	43,726	42,125	43,518	32,419	44,473	46,525	6.91%	
61000-113	Overtime	209,622	231,228	130,000	191,995	230,296	130,000	0.00%	
61000-114	Holiday Payout	52,538	48,400	60,745	-	60,745	61,313	0.94%	
61000-150	FICA	166,156	164,480	189,943	120,833	176,776	192,271	1.23%	
61000-160	Health/Dental Insurance Premium	395,618	430,002	544,183	375,521	490,469	461,283	-15.23%	(1)
61000-161	Health Insurance Co-Pay	12,423	8,425	18,600	9,464	12,619	15,150	-18.55%	(2)
61000-163	Retiree Health/Dental Insurance Premium	114,148	123,409	137,222	90,955	126,328	127,450	-7.12%	(1)
61000-170	Retirement Contribution	247,440	248,204	279,205	193,167	270,431	319,509	14.44%	(3)
61000-180	Group Life Insurance Premium	2,053	2,186	2,532	1,762	2,532	2,580	1.90%	
61000-181	Disability Insurance Premium	-	-	2,532	-	-	2,580	1.90%	
61000-185	Safety & Uniform Allowance	15,178	17,230	15,750	16,568	16,000	15,750	0.00%	
Total Police Salaries & Benefits		3,214,925	3,244,327	3,673,442	2,461,964	3,405,949	3,649,915	-0.64%	

Significant Variances Explanation:

(1) Health insurance rates decreased 14.4% for 2023. Dental rates stayed the same. One individual changed from a family plan to opting out.
(2) Copay reimbursements decreased for 2022.
(3) Retirement contribution increased from 12.04% to 13.22% for sworn officers.

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Police Professional Development								
61300-190	Travel/Training/Meetings	$ 9,067	$ 22,598	$ 10,100	$ 8,845	$ 10,100	$ 10,100	0.00%	
61300-191	Membership Dues	1,105	1,465	1,855	1,835	1,835	2,105	13.48%	
61300-450	Weapons & Ammunition	10,199	10,326	10,350	4,159	10,350	10,350	0.00%	
Total Police Professional Development		20,371	34,389	22,305	14,839	22,285	22,555	1.12%	
	Police Administration								
61200-246	Software Support	49,845	45,556	61,004	47,371	61,000	92,056	50.90%	(1)
61200-251	Telephone	8,539	6,008	6,480	4,856	6,480	6,480	0.00%	
61200-300	Supplies	13,874	19,783	14,400	12,270	14,400	14,400	0.00%	
61200-310	Equipment Maintenance	3,109	3,374	3,100	2,146	3,100	3,100	0.00%	
61200-451	Crime Prevention Materials	245	220	350	132	350	350	0.00%	
61200-452	Investigative Fees	5,289	5,350	4,900	4,456	4,900	4,900	0.00%	
61200-760	Sales Tax on Parking Permits	4,794	5,467	5,500	3,772	5,500	5,500	0.00%	
Total Police Administration		85,695	85,758	95,734	75,003	95,730	126,786	32.44%	

Significant Variances Explanation:

(1) Flock cameras purchased with DOA grant

General Fund Expenditures
Police Department (Cont.)

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Police Equipment & Maintenance								
61500-550	Vehicle & Mobile Device Maintenance	$ 27,689	$ 15,377	$ 20,000	$ 9,393	$ 20,000	$ 20,000	0.00%	
61500-252	Fuel & Oil	28,227	38,514	40,000	34,899	51,600	50,000	25.00%	(1)
61500-453	Auxiliary	-	750	500	-	500	500	0.00%	
61500-380	Safety Equipment & Replacement	10,854	10,744	11,000	12,490	11,000	13,500	22.73%	(2)
61500-485	Vehicle Replacement Fund	124,337	125,312	75,000	42,182	75,000	75,000	0.00%	
	Total Police Equipment & Maintenance	191,107	190,697	146,500	98,964	158,100	159,000	8.53%	
	Total Police Department	3,512,098	3,555,171	3,937,981	2,650,770	3,682,064	3,958,256	0.51%	

Significant Variances Explanation:

(1) Increased fuel costs

(2) Increased spending related to CVMIC safety grant

01-61200 Police Administration

246 - Software support

Consultant Support/Software Upgrades	2,000
Dropbox	120
Aladtec	2,426
All Traffic	1,500
Axon	33,000
Deer Creek	465
Morpho Support	469
MKE County Radio (37 x $21.16 per month)	9,395
SIM	3,180
TIME System	1,791
LEFTA	1,500
Digital Forensic Lab	2,000
Archive Social	1,000
Flock Camera (3 cameras x 4 years)	30,000
LiveScan Support	3,210
Total	92,056

251 - Telephone

FirstNet	6,180
Verizon - Squad Phones	300
Total	6,480

01-61300 Police Development

190 - Travel/Training/Meetings

In-service	3,400
Management & Duty Specific Training	5,800
New Hire Medical/Psych Testing	900
Total	10,100

191 - Membership Dues

Notary	250
International & WI Chief of Police	320
WILEAG	1,200
ALPRS Association	200
MCLEEA	135
Total	2,105

310 - Equipment Maintenance

Radar Certification	300
Radar Repairs	200
Miscellaneous Repairs	450
Jail Supplies	500
Fire Extinguisher Recharge	300
Radio Battery/Speed Sign Battery	1,000
IED Pads	350
Total	3,100

300 - Office Supplies

Office Depot/Quill/Amazon - supplies	5,700
Copier Lease/Maintenance Agreement	3,600
Confluence - printing	2,000
Parking tickets	2,000
Culligan Water	1,100
Total	14,400

452 - Investigative Fees

Investigative Fees	600
Lexis-Nexis	1,800
Tow	1,500
Record Checks	1,000
Total	4,900

450 - Guns/Ammunition

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

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GENERAL FUND: PUBLIC SAFETY COMMISSION

Department Description

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

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

Budget Impact & Changes from Previous Year

- Whitefish Bay's portion of North Shore Fire Department's (NSFD) budget is 17.36% for 2023.
- Whitefish Bay's portion of Bayside Communication Center's (BACC) budget is 16.25% for 2023.

General Fund Expenditures
Public Safety Commission Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Public Safety Commission								
60000-211	North Shore Fire Department (NSFD)	$ 2,259,070	$ 2,264,557	$ 2,319,835	$ 2,319,835	$ 2,319,835	$ 2,388,054	2.94%	(1)
60000-212	Bayside Communication Center (BACC)	399,696	400,260	398,049	298,943	398,049	409,990	3.00%	(2)
	Total Public Safety Commission	2,658,766	2,664,817	2,717,884	2,618,778	2,717,884	2,798,044	2.95%	

Significant Variances Explanation:

(1) NSFD budget increased 3.0%, Whitefish Bay's share of budget decreased from 17.37% to 17.36% for 2023

(2) BACC budget increased 3.0%. Whitefish Bay's share of budget equals 16.25% in 2023

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

Department Description

The Department of Public Works and Engineering Department are responsible for providing residents with a wide array of services that includes: solid waste and recycling collection, winter street maintenance, management of Village's parks and urban forest, sanitary and storm sewer, water distribution, street light maintenance, and Village vehicle and equipment maintenance; planning, design, and construction management of capital and annual infrastructure improvements, insuring all regulatory requirements are met.

Services

General Engineering Services

- Administration and management of public works projects
- Develop and recommend annual DPW/Engineering operating and capital budgets
- Develop, recommend, and implement capital improvement programs and projects
- Develop and manage sidewalk improvement and pavement maintenance programs
- Develop assessment districts, prepare assessment report and costs, conduct informational meetings
- Maintain and improve Geographical Information System
- Respond to wide variety of resident concerns
- Develop and evaluate proposals and recommend outside services firms and agreements
- Prepare and submit annual regulatory reports including CMOM, MMSD Chapter 13, and WDNR NR216.
- Community representative staff for North Shore Water Commission
- Review bluff stability reports, and review and approve right-of-way permits
- Direct DPW maintenance locations for water, sanitary sewer, and storm sewers
- Direct annual pavement marking program
- Manage and direct federally mandated regulatory and hazard sign replacement program DPW

Public Works

- Solid waste collection including refuse, recycling, and yard waste
- Urban forestry management with Emerald Ash Borer program development
- Parks and green space maintenance and beautification
- Maintain traffic signals and street lighting systems
- Annual sanitary sewer maintenance and inspection operations
- Insure compliance with statutes regarding water system maintenance and meter replacement
- Conduct annual leaf collection managing over approximately 50,000 cubic yards
- Conduct winter road maintenance operations
- Conduct Fleet and DPW equipment maintenance for DPW and Police Department
- Conduct maintenance for Village buildings and other facilities
- Maintain staffing for 24/7 stand by efforts
- Provide labor, materials, and equipment for civic events

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, there are 21 employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 18 covered by family plan
- 2 covered by individual plan
- Part-time employees do not receive health insurance benefits

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

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

Uniform & Safety Allowance: All Public Works employees receive an annual uniform and safety allowance of $325 ($150 for safety shoes and $175 for uniforms).

Budget Impact & Changes from Previous Year

- $72,000 budgeted for Street Light LED lease.

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

2023 DPW Department Budget Goals

Goal 1

Department Goal:	Provide excellent Village road pavement conditions
Department Objective:	Complete annual pavement improvement projects
Performance Measures:	Village Wide Pavement Rating - biennial

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
7.03	7.03	7.22	7.22	7.29

Goal 2

Department Goal:	Deliver high quality potable drinking water
Department Objective:	Flush Village public water system fire hydrants annually cleaning out the water mains
Performance Measures:	Pecentage of Village hydrants flushed per year

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
97%	63%	38%	75%	85%

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING

Staffing

Position	Employee FTE			
	2020 Budget	2021 Budget	2022 Budget	2023 Budget
DPW Director	1.00	1.00	1.00	1.00
Staff Engineer	1.00	1.00	1.00	1.00
DPW Superintendent / Forester	1.00	1.00	1.00	1.00
Garage Supervisor / Mechanic	1.00	1.00	1.00	1.00
Foreman	1.00	1.00	1.00	1.00
Service Technician	1.00	1.00	1.00	1.00
Service Worker	9.00	9.00	9.00	9.00
Utility Technician	2.00	2.00	2.00	2.00
Driver / Collector	3.00	3.00	3.00	3.00
Seasonal Help	1.27	1.27	1.08	1.08
Total	21.27	21.27	21.08	21.08

Note: See percentage allocation to Utility Funds in Appendix

General Fund Expenditures
Public Works/Engineering Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Administrative/General Operations								
80000-100	Salaries	82,859	77,140	75,140	55,506	75,506	77,393	3.00%	
80000-120	General DPW Labor	223,632	263,058	237,635	225,909	255,909	243,254	2.36%	
80000-xxx	Taxes & Benefits	127,871	152,578	154,733	144,649	154,733	150,986	-2.42%	
80000-163	Retiree Health Insurance Premium	34,763	38,012	42,387	25,667	35,975	11,212	-73.55%	(1)/(2)
80000-186	Licensing & Testing	4,017	5,878	4,500	2,998	4,500	4,500	0.00%	
80000-187	Safety Gear & Protective Clothing	8,607	10,152	8,000	3,745	6,500	7,500	-6.25%	
80000-190	Travel/Training/Meetings (55% GF)	505	3,611	3,500	913	2,000	3,500	0.00%	
80000-191	Membership Dues	1,326	780	800	800	800	800	0.00%	
80000-201	General Labor - Contracted Services	5,075	1,500	1,500	563	1,500	1,500	0.00%	
80000-245	GIS Annual Cost (25% General Fund)	6,152	5,909	7,000	6,037	7,000	7,000	0.00%	
80000-248	Weather Monitoring System (25% GF)	543	552	600	579	600	600	0.00%	
80000-250	PW Building Utilities (70% General Fund)	5,483	20,172	24,500	19,535	28,000	24,500	0.00%	
80000-251	Telephone/Internet (70% General Fund)	12,901	12,899	15,000	8,132	14,000	14,000	-6.67%	
80000-252	Fuel & Oil (60% General Fund)	52,701	72,198	60,000	65,368	75,000	75,000	25.00%	(3)
80000-254	Locating Costs (25% General Fund)	952	1,151	1,000	740	1,000	1,000	0.00%	
80000-300	Supplies (70% General Fund)	923	1,238	900	927	900	900	0.00%	
80000-301	Printing/Publishing/Advertising	823	972	1,000	-	1,000	1,000	0.00%	
80000-310	Computer/Equipment Maintenance	4,634	3,068	3,500	1,594	3,500	3,500	0.00%	
	Total Administrative/General Operations	573,767	670,868	641,695	563,662	668,423	628,145	-2.11%	
	Engineering								
81000-101	Staff Engineer Wages	$ 14,402	$ 16,632	$ 17,927	$ 13,097	$ 17,463	$ 18,472	3.04%	
81000-xxx	Taxes & Benefits	7,123	8,352	9,293	6,478	8,637	8,499	-8.54%	(1)
81000-201	Engineer Services (25% General Fund)	2,540	3,290	5,000	-	5,000	5,000	0.00%	
	Total Engineering	24,065	28,274	32,220	19,575	31,100	31,971	-0.77%	

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	09/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Solid Waste / Recycling								
82000-121	Solid Waste Collection Labor	128,982	135,816	131,735	104,747	139,663	132,465	0.55%	
82000-122	Recycling Collection Labor	67,694	62,096	86,263	44,565	75,420	77,861	-9.74%	(4)
82000-xxx	Taxes & Benefits	93,129	95,114	114,909	84,880	110,909	99,049	-13.80%	(1)
82000-500	Solid Waste Disposal	296,224	239,044	250,000	189,036	250,000	250,000	0.00%	
82000-502	Supplies & Carts	7,838	10,209	10,000	1,767	10,000	10,000	0.00%	
Total Solid Waste / Recycling		593,867	542,279	592,907	424,995	585,992	569,375	-3.97%	
	Street Maintenance								
83000-120	Street Maintenance Labor	11,877	27,773	30,000	14,322	27,773	28,836	-3.88%	
83000-xxx	Taxes & Benefits	4,331	15,105	6,705	6,944	9,259	13,311	98.52%	(4)
83000-232	Pavement Marking - Contracted Services	-	-	5,000	1,392	5,000	5,000	0.00%	
83000-520	Street/Pavement Maintenance	349	9,173	20,000	4,143	20,000	20,000	0.00%	
83000-522	Street Maintenance Supplies	3,826	2,030	7,500	7,560	7,560	7,500	0.00%	
Total Street Maintenance		20,383	54,081	69,205	34,361	69,592	74,647	7.86%	
	Street Light Maintenance								
84000-120	Street Light Maintenance Labor	13,967	16,616	20,961	9,877	18,961	15,988	-23.73%	(4)
84000-xxx	Taxes & Benefits	6,273	8,289	17,549	4,436	15,549	6,751	-61.53%	(4)
84000-510	Street Light Maintenance	31,022	7,827	10,000	4,198	7,500	7,500	-25.00%	
84000-260	Street Light Lease	-	-	-	72,000	72,000	72,000	100.00%	(5)
84000-250	Street Lighting - Utility Bill	60,452	67,351	60,000	14,959	25,000	25,000	-58.33%	
Total Street Light Maintenance		111,714	100,083	108,510	105,470	139,010	127,239	17.26%	
	Traffic Control								
85000-202	Traffic Engineer	6,568	8,120	5,000	13,119	13,119	5,000	0.00%	
85000-513	Traffic Signal Supplies	8,025	2,298	2,500	1,612	2,500	2,500	0.00%	
85000-250	Traffic Signals - Utility Bill	19,043	7,171	8,000	4,025	6,000	6,000	-25.00%	
85000-514	Pedestrian & Traffic Signs & Improvements	3,546	4,618	7,500	6,114	7,500	7,500	0.00%	
Total Traffic Control		37,182	22,207	23,000	24,870	29,119	21,000	-8.70%	

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	09/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Snow / Ice Removal								
86000-123	Snow Removal Labor	32,850	52,834	53,353	14,727	56,353	65,440	22.65%	(4)
86000-xxx	Taxes & Benefits	12,723	19,530	24,091	3,763	24,091	30,330	25.90%	(4)
86000-201	Snow Removal - Contracted Services	15,925	16,920	15,000	-	5,000	10,000	-33.33%	(6)
86000-515	Snow Removal/Deicing Materials	83,386	72,796	86,000	65,025	86,000	86,000	0.00%	
Total Snow / Ice Removal		144,884	162,080	178,444	83,515	171,444	191,770	7.47%	
	Garage								
87000-127	Mechanic Labor	52,914	52,263	53,478	38,057	50,743	54,446	1.81%	
87000-xxx	Taxes & Benefits	21,551	22,799	25,774	17,742	23,656	23,681	-8.12%	(1)
87000-485	Vehicle Replacement Fund	424,384	284,001	151,584	170,099	200,000	142,644	-5.90%	(7)
87000-550	Vehicle Maintenance	84,332	129,945	95,000	71,587	95,000	95,000	0.00%	
87000-551	Garage Tools	-	20	1,000	-	1,000	1,000	0.00%	
Total Garage		583,181	489,028	326,836	297,485	370,399	316,771	-3.08%	
	Parks / Forestry								
88000-128	Parks Labor	95,248	76,515	88,854	114,776	120,000	120,832	35.99%	(4)
88000-126	Forestry Labor	48,623	47,362	75,325	31,829	51,829	55,844	-25.86%	(4)
88000-xxx	Taxes & Benefits	64,785	63,085	80,841	82,033	69,841	81,158	0.39%	
88000-201	Parks Landscaping - Contracted Services	18,729	8,790	14,500	11,783	14,500	14,500	0.00%	
88000-230	Tree Removal - Contracted Services	29,931	39,545	58,000	8,621	58,000	58,000	0.00%	
88000-231	Tree Trimming - Contracted Services	42,361	40,141	44,000	61,898	61,898	60,000	36.36%	(8)
88000-250	Park Facilities - Utilities	8,284	11,761	10,000	8,208	10,000	10,000	0.00%	
88000-535	Landscaping & Park Management	42,170	33,180	33,000	32,301	33,000	33,000	0.00%	
88000-538	Cahill Park Ice Rink	22,740	27,769	-	-	-	-	0.00%	
88000-541	Replacement Trees	27,000	20,636	27,000	1,230	27,000	27,000	0.00%	
88000-542	EAB Management	220,739	207,830	215,000	150,309	215,000	215,000	0.00%	
Total Parks / Forestry		620,610	576,614	646,520	502,988	661,068	675,334	4.46%	

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	09/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Leaf & Yardwaste Collection								
89000-124	Leaf Collection Wages	48,163	56,744	50,412	-	50,412	56,349	11.78%	(4)
89000-125	Yardwaste Collection Wages	72,528	52,345	80,079	43,499	77,079	63,075	-21.23%	(4)
89000-129	Brush Chipping Labor	30,913	29,090	46,344	13,707	31,000	32,440	-30.00%	(4)
89000-201	Leaf, Yardw aste Collection - Contacted Services	-	-	10,000	-	7,500	7,500	-25.00%	
89000-xxx	Taxes & Benefits	66,097	74,102	89,420	28,525	68,612	68,612	-23.27%	(1)
Total Leaf & Yardwaste Collection		217,701	212,281	276,255	85,731	234,603	227,976	-17.48%	
Total DPW/Engineering Department Expenditures		2,927,354	2,857,795	2,895,592	2,142,652	2,960,749	2,864,228	-1.08%	

Significant Variances Explanation:

(1) Health insurance rates decreased 14.4% for 2023. Copay reimbursements decreased for 2023. Dental rates stayed the same.
(2) One retiree is no longer eligible to continue on the Village's health insurance plan.
(3) Increased fuel costs
(4) Labor allocations adjusted to match closer to actual expenditures incurred.
(5) In October 2021, the Village entered in a Street Light LED Lease.
(6) The Village is doing more snow removal in-house.
(7) The vehicle replacement fund is close to diminished so the Village is working to bring back a balance.
(8) Tree trimming contract costs increased.

01-80000 DPW/Engineering Administration

190 - Travel/Training/Meetings	
Professional certification/seminars (55% General Fund)	1,250
Land and road maintenance seminars	150
Forestry conferences/seminars	100
Mileage/travel	2,000
Total	3,500

191 - Membership Dues	
Professional Licensing/Operator Certifications	50
WI Society of Land Surveyors, American Public Work Assoc.	700
WAA, ISA, SMA (Arborists Associations)	50
Total	800

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	3,000
Total	4,500

301 - Advertising/Printing	
Requests for proposals/BID openings	750
Construction related drawing duplicates	250
Total	1,000

01-82000 Solid Waste

502 - Supplies & Carts	
Recycling carts	8,500
Recycling replacement totes, special event carts, & supplies	1,500
Total	10,000

500 - Solid Waste Disposal - Transfer Center	
Transfer Center - yard & solid waste disposal	225,000
Street/solid waste disposal, landfill charges	25,000
Total	250,000

2023 Budget
Expenditure Detail - Public Works/Engineering Department (cont.)

DPW/Engineering General Operations

310 - Equipment Maintenance	
Maintenance on copiers/printers/outside technicians	3,500
Total	3,500
510 - Street Light Maintenance	
Bulbs, ballasts, replacement light poles and luminaries	7,500
Total	7,500
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	10,000
Flowers and perennials	17,000
Soil/compost, seed, shrubs, misc.	3,000
Natural turf program	3,000
Total	33,000

541 - Replacement Trees	
Non-EAB replacement program trees, balled and burlapped	27,000
Total	27,000
230 - Tree Removal - Contracted Services	
Non-EAB related tree maintenance and removal	58,000
Total	58,000
232 - Pavement Marking - Contracted Services	
Crosswalks, edge lines, stop bars, etc.	5,000
Total	5,000
231 - Tree Trimming - Contracted Services	
Trimming of very large trees and trees 40+ feet	60,000
Total	60,000

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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.

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, there are three employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 2 covered by family plan
- 1 covered by individual plan

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

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

2023 Building Services Department Budget Goals

Goal 1

Department Goal: Gain more knowledge in the areas that we hold state Certifications

Department Objective: Become more knowledgable about the application of the codes we enforce

Performance Measures: Attend at least 2 continuing ed/training courses annually

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
1/year	1/year	1/year	1/year	2/year

Goal 2

Department Goal: Establish Building Services Staff Meeting

Department Objective: Provide an open forum for Building Services employees to share ideas as a group

Performance Measures: Hold two Department Specific staff meetings

FY19	FY20	FY21	FY 22 Projected	FY 23 Estimate
0	0	0	1	2

GENERAL FUND: BUILDING SERVICES

Staffing

Position	Employee FTE 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Director of Building Services	1.00	1.00	1.00	1.00
Building Inspector	1.00	1.00	1.00	1.00
Clerical Assistant	1.00	1.00	1.00	1.00
Total	3.00	3.00	3.00	3.00

Position	Employee FTE - Allocation to Utilities 2020 Budget	2019 Budget	2019 Budget	2023 Budget
Director of Building Services	**100%**	**100%**	**100%**	**100%**
Building Inspector	**100%**	**100%**	**100%**	**100%**
Clerical Assistant	**100%**	**100%**	**100%**	**100%**

General Fund Expenditures
Building Services Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Building Services								
65000-100	Salary & Wages	$ 216,046	$ 207,704	$ 207,727	$ 155,332	$ 207,109	$ 213,826	2.94%	
65000-150	FICA Tax	14,639	16,159	15,891	11,353	15,844	16,358	2.94%	
65000-160	Health/Dental Insurance Premium	63,618	50,934	53,176	39,508	53,488	54,419	2.34%	(1)
65000-161	Health Insurance Co-Pay	300	808	1,740	110	-	1,800	3.45%	(1)
65000-170	Retirement Contribution	14,100	13,876	13,502	6,389	13,462	14,540	7.69%	
65000-180	Group Life Insurance Premium	563	340	312	157	-	312	0.00%	
65000-181	Group Disability Insurance Premium	-	-	312	-	-	312	0.00%	
65000-190	Travel/Training/Meetings	1,953	2,407	3,975	2,040	3,000	3,975	0.00%	
65000-201	Contracted Services	8,266	11,839	13,000	3,904	12,000	13,000	0.00%	
65000-252	Fuel & Oil	666	1,326	1,200	675	1,500	1,500	25.00%	
65000-253	Weights & Measures	1,600	1,600	1,600	1,200	1,200	1,200	-25.00%	
65000-301	Printing/Publishing/Advertising	474	70	500	176	500	500	0.00%	
65000-760	Sales tax	-	-	-	12	24	30	100.00%	
65000-551	Technology, Tools & Supplies	161	1,227	1,500	161	1,500	1,500	0.00%	
Total Building Services		322,386	308,290	314,435	221,017	309,627	323,272	2.81%	

Significant Variances Explanation:

(1) One participant changed from opting out to individual coverage.

2023 Budget
Expenditure Detail - Building Services

01-65000 Building Services Department

201 - Contracted Salary

Scanning Project	7,500
Commercial Electric ($40/hour)	4,000
Plumbing (10 hours of contracted service @ $85/hour)	850
Miscellaneous contractors	650
Total	13,000

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GENERAL FUND: HEALTH DEPARTMENT

Department Description

The Village is a member of the North Shore Health Department, which services the seven North Shore Communities of Bayside, Brown Deer, Fox Point, River Hills, 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 aide 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 aides at each school.

Services

- Communicable disease control and prevention;
- Immunizations;
- Environmental health mitigation;
- Health promotion;
- Community assessment and health planning;
- Inspection of licensed facilities;

Budget Impact & Changes from Previous Year

- None.

GENERAL FUND: HEALTH DEPARTMENT

2023 Expected Employee Benefits include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, there is one employee receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 1 covered by family plan
- Part-time employees do not receive health benefits

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

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

General Fund Expenditures
Health Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Health Department								
63000-100	Salary & Wages	$ 108,242	$ 139,329	$ 123,946	$ 83,795	$ 123,946	$ 126,483	2.05%	
63000-150	FICA	8,186	10,575	9,482	6,045	9,482	9,676	2.05%	
63000-160	Health/Dental Insurance Premium	9,386	9,928	3,000	18,780	34,560	22,277	642.57%	(1)
63000-161	Health Insurance Co-Pay	350	-	-	-	-	725	100.00%	(1)
63000-170	Retirement Contribution	3,396	3,100	3,398	2,394	3,398	3,661	7.74%	
63000-180	Group Life Insurance Premium	368	279	420	33	66	48	-88.57%	
63000-181	Disability Insurance Premium	-	-	420	-	-	48	-88.57%	
63000-210	North Shore Health Services Contract	89,861	86,463	93,126	93,126	93,126	100,057	7.44%	(2)
Total Health Department		219,789	249,674	233,792	204,173	264,578	262,975	12.48%	

Significant Variances Explanation:

(1) One participant changed from opting out to family coverage.

(2) Health Department budget includes 3% increase as well an increase in Whitefish Bay's share of Health Department budget from 17.85% to 18.62%

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

Department Description

Contingency & Transfers: The 2023 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 Municipal Property Insurance Co. 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 & Changes from Previous Year

- None.

General Fund Expenditures
Miscellaneous Departments

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Contingencies & Transfers								
95000-750	Contingency	$ -	$ 112,230	$ 10,000	$ 2,586	$ 10,000	$ 10,000	0.00%	
95000-751	Post employment benefits (55% General Fund)	-	-	11,000	-	11,000	11,000	0.00%	
95000-732	Transfer to Debt Service	52,289	1,013	-	-	-	-	0.00%	
	Total Contingencies & Transfers	52,289	113,243	21,000	2,586	21,000	21,000	0.00%	
	Insurance								
97000-270	Liability (55% General Fund)	43,379	44,763	44,871	46,613	46,613	47,621	6.13%	
97000-271	Property (55% General Fund)	12,224	12,471	12,650	865	12,650	16,500	30.43%	
97000-272	Auto (55% General Fund)	9,286	10,571	11,481	10,213	11,481	12,031	4.79%	
97000-273	Workers Comp. (55% General Fund)	71,197	75,457	75,554	66,684	75,554	68,750	-9.01%	(1)
97000-274	Self Insurance Co-Pay (55% General Fund)	8,590	109,067	27,500	22,780	27,500	27,500	0.00%	
97000-276	Unemployment	8,673	-	-	-	-	-	0.00%	
	Total Insurance	153,349	252,329	172,056	147,155	173,798	172,402	0.20%	
	Technology & Contracted Services								
99000-200	Professional/Consulting Fees	33,297	240,216	25,000	11,422	25,000	25,000	0.00%	
99000-205	Audit Services (55% General Fund)	32,287	26,637	26,373	25,121	25,121	26,373	0.00%	
99000-214	MADACC Operating Costs	4,116	3,594	3,272	2,476	3,272	3,783	15.62%	
99000-240	IT Support Services	50,408	50,663	48,950	50,032	55,000	54,000	10.32%	(2)
99000-246	Hardware/Software Support	5,738	8,527	11,375	34,542	35,000	21,370	87.87%	(3)
	Total Technology & Contracted Services	125,846	329,637	114,970	123,593	143,393	130,526	13.53%	
	Total General Fund Expenditures	**$ 11,142,094**	**$ 11,453,573**	**$ 11,533,909**	**$ 8,947,848**	**$ 11,427,766**	**$ 11,661,645**	1.11%	

Significant Variances Explanation:

(1) Estimate received from CVMIC shows decreased 2023 premium
(2) Increase in software contracts.
(3) Includes DUO MFA and H.P. Enterprise hardware warranty.

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees	
Planning Consultant (Non-TID Projects)	20,000
Miscellaneous Professional Services	5,000
Total	25,000
240 - IT Support Services	
Website Management	5,500
Archive Social	3,000
Web management of Village Code	4,500
Annual IT Consultant Service Contract	41,000
Total	54,000
246 - Hardware/Software	
SPAM filtering and Sophos XDR Software	8,420
Cloud backup	4,800
Network backups and phone system support	2,600
Duo MFA	2,900
H.P. Enterprise	2,650
Total	21,370

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LIBRARY FUND

Department Description

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

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

Services

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

Budget Impact & Changes from Previous Year

- 25.76% increase in tax levy due to salary adjustment and decreased revenues.

LIBRARY FUND

2023 Expected Employee Benefits Include:

Retirement: Employer WRS contribution of 6.80% of gross wages. Currently, there are six employees receiving WRS benefits.

Health Insurance: The Village pays 88% of the monthly premium and 100% of co-pay. The total monthly premium for health and dental for a family plan is $2,109 with a $2,000 deductible; a single plan is $934 with a $1,000 deductible.

- 2 covered by family plan
- 1 part-time employee who receive partial health benefits
- 3 opt-out of coverage

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

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

LIBRARY FUND

Staffing

Position	Employee FTE 2020 Budget	2021 Budget	2022 Budget	2023 Budget
Library Director	1.00	1.00	1.00	1.00
Head of Circulation Services	1.00	1.00	1.00	1.00
Head of Adult Services	1.00	1.00	1.00	1.00
Head of Youth Services	1.00	1.00	1.00	1.00
Youth Services Librarian	1.00	1.00	1.00	1.00
Reference Librarian	0.55	1.12	1.12	2.02
Youth Services Aid	1.08	0.40	0.40	-
Circulation Clerk	3.02	3.13	3.15	3.19
Shelver	0.96	0.70	0.76	0.59
Assistant Librarian	0.34	0.38	0.38	-
Reference Assistant	0.41	0.32	0.32	0.34
Total	11.36	11.05	11.13	11.14

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Fund 13 - Library Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Library	$ 710,581	$ 700,833	$ 716,744	$ 716,744	$ 716,744	$ 901,360	25.76%
Total Property Tax Revenue	710,581	700,833	716,744	716,744	716,744	901,360	25.76%
Non-Property Tax Revenue:							
Intergovernmental Revenue	78,899	58,754	30,949	31,181	31,181	13,733	-55.63%
Fines, Fees, and Penalties	11,432	21,844	21,050	16,068	21,178	23,150	9.98%
Public Charges for Services	2,099	2,644	3,000	3,764	3,867	4,000	33.33%
Miscellaneous Revenue	8,951	4,110	30,599	4,577	6,000	2,000	-93.46%
Total Non-Property Tax Revenue:	101,381	87,352	85,598	55,590	62,226	42,883	-49.90%
Total Revenue	$ 811,962	$ 788,185	$ 802,342	$ 772,334	$ 778,970	$ 944,243	17.69%

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Library Salaries & Benefits	$ 555,127	$ 553,213	$ 587,112	$ 422,639	$ 580,190	$ 710,895	21.08%
Library Administration	84,067	76,177	70,025	52,865	74,705	66,925	-4.43%
Library Equipment & Maintenance	45,450	48,651	51,500	35,997	58,400	60,950	18.35%
Library Programs & Services	24,163	23,990	23,705	22,033	22,488	25,473	7.46%
Library Collection	80,403	79,621	70,000	67,473	70,000	80,000	14.29%
Total Library Expenditures	$ 789,210	$ 781,652	$ 802,342	$ 601,007	$ 805,783	$ 944,243	17.69%
Beginning Fund Balance	$ 42,665	$ 65,417	$ 71,950		$ 71,950	$ 45,137	
Annual Income / (Loss)	22,752	6,533	-		(26,813)	-	
Applied Budget Surplus	-	-	(28,599)		-	-	
Ending Fund Balance	$ 65,417	$ 71,950	$ 43,351		$ 45,137	$ 45,137	

Fund 13 - Library Fund Revenues
Library Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Taxes								
41100	General Property Taxes	$ 710,581	$ 700,833	$ 716,744	$ 716,744	$ 716,744	$ 901,360	25.76%	(1)
Total Taxes		710,581	700,833	716,744	716,744	716,744	901,360	25.76%	
	Intergovernmental Revenue								
43792	Misc. Grants	14,478	-	-	-	-	-	0.00%	
43793	MCFLS Reciprocal Borrowing	64,421	58,754	30,949	31,181	31,181	13,733	-55.63%	(2)
Total Intergovernmental Revenue		78,899	58,754	30,949	31,181	31,181	13,733	-55.63%	
	Fines, Fees, and Penalties								
45209	Library Fines	10,612	20,644	20,000	15,890	21,000	23,000	15.00%	
45210	Library Replacement Cards	326	155	50	116	116	150	200.00%	
45224	Library Recovery - Lost Property	494	1,045	1,000	62	62	-	-100.00%	
Total Fines, Fees, and Penalties		11,432	21,844	21,050	16,068	21,178	23,150	9.98%	
	Public Charges for Services								
46712	Library Room Rental	-	225	1,000	1,016	1,100	1,500	50.00%	
46713	Library Copier Revenue	1,673	2,419	2,000	2,481	2,500	2,500	25.00%	
46714	Library DVD Rentals	426	-	-	267	267	-	0.00%	
Total Public Charges for Services		2,099	2,644	3,000	3,764	3,867	4,000	33.33%	
	Miscellaneous Revenue								
48501	Library Donations/Contributions	8,951	3,494	2,000	2,940	4,000	2,000	0.00%	
48901	Miscellaneous Revenue	-	616	-	1,637	2,000	-	0.00%	
49600	Applied Library Fund Balance	-	-	28,599	-	-	-	100.00%	
Total Miscellaneous Revenue		8,951	4,110	30,599	4,577	6,000	2,000	-93.46%	
Total Library Fund Revenue		**$ 811,962**	**$ 788,185**	**$ 802,342**	**$ 772,334**	**$ 778,970**	**$ 944,243**	17.69%	

Significant Variances Explanation:

(1) Increase due to salary adjustment and decreased revenues.

(2) Decreased reciprocal revenues expected from MCFLS in 2023.

Fund 13 - Library Fund Expenditures
Library Department

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
	Library Salaries & Benefits							
93000-100	Library Salaries & Wages	$ 451,564	$ 453,252	$ 480,661	$ 345,427	$ 475,000	$ 574,171	19.45%
93000-150	FICA	34,014	34,481	36,771	26,198	36,338	43,924	19.45%
93000-160	Health/Dental Insurance Premium	39,633	41,834	44,777	33,126	44,777	59,585	33.07%
93000-161	Health Insurance Co-Pay	600	270	1,290	325	1,290	1,800	39.53%
93000-170	Retirement Contribution	28,471	22,602	21,957	16,802	21,957	28,871	31.49%
93000-180	Group Life Insurance Premium	845	774	828	761	828	1,272	53.62%
93000-181	Disability Insurance Premium	-	-	828	-	-	1,272	53.62%
	Total Library Salaries & Benefits	555,127	553,213	587,112	422,639	580,190	710,895	21.08%
	Library Administration							
93200-190	Travel/Training/Meetings	$ 2,326	$ 5,547	$ 4,500	$ 2,706	$ 5,600	$ 4,500	0.00%
93200-191	Membership Dues	129	1,156	980	568	980	1,000	2.04%
93200-194	Personnel related expenses	106	485	735	481	735	700	-4.76%
93200-200	Consulting Services	4,600	5,067	-	7,500	7,500	-	0.00%
93200-220	Attorney	4,653	6,336	-	-	-	-	0.00%
93200-250	Utilities	35,761	41,349	42,140	29,230	42,140	43,000	2.04%
93200-251	Telephone/Internet	10,264	6,297	8,000	3,583	4,500	4,500	-43.75%
93200-300	Supplies	16,613	2,012	2,000	1,548	2,000	2,000	0.00%
93200-301	Advertising/Printing	54	590	1,470	-	500	500	-65.99%
93200-302	Postage	97	15	200	11	50	25	-87.50%
93200-303	Covid Supplies	-	1,038	-	303	500	500	0.00%
93200-360	Building Maintenance	9,234	6,167	9,800	6,790	10,000	10,000	2.04%
93200-428	Misc	80	-	-	-	-	-	0.00%
93200-760	Sales tax	150	118	200	145	200	200	0.00%
	Total Library Administration	84,067	76,177	70,025	52,865	74,705	66,925	-4.43%

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Library Equipment & Maintenance								
93300-240	Technology - Operating	$ 12,285	$ 15,388	$ 17,000	$ 13,930	$ 17,000	$ 18,500	8.82%	
93300-311	Copier Maintenance	2,665	2,537	2,500	1,905	2,500	3,200	28.00%	
93300-312	Material Processing/Repair	3,583	2,173	3,000	3,047	3,500	3,000	0.00%	
93300-350	Custodial Services	24,779	27,088	27,000	15,293	34,000	34,050	26.11%	(3)
93300-351	Custodial Supplies	2,138	1,465	2,000	1,822	1,400	2,200	10.00%	
	Total Library Equipment & Maintenance	45,450	48,651	51,500	35,997	58,400	60,950	18.35%	
	Library Programs & Services								
93300-400	MCFLS Supplies	1,743	2,117	1,470	745	1,200	1,000	-31.97%	
93400-401	MCFLS Membership	21,203	21,716	22,235	20,915	20,915	23,223	4.44%	
93400-402	Programs - Adult	904	119	-	373	373	500	100.00%	
93400-403	Programs - Children	313	38	-	-	-	500	100.00%	
93400-415	Programs - Young Adults	-	-	-	-	-	250	100.00%	
	Total Library Programs & Services	24,163	23,990	23,705	22,033	22,488	25,473	7.46%	
	Library Collection								
93500-410	Library Collection Materials	80,403	79,621	70,000	67,473	70,000	80,000	14.29%	
	Total Library Collection	80,403	79,621	70,000	67,473	70,000	80,000	14.29%	
	Total Library Operations	**$ 789,210**	**$ 781,652**	**$ 802,342**	**$ 601,007**	**$ 805,783**	**$ 944,243**	17.69%	

Significant Variances Explanation:

(1) Due to requested wage adjustment from the Library Board.
(2) One individual changed from opting out to family coverage.
(3) Increase in custodial services contract.

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, 2022 is $2,911,508,400 and the debt limit is $145,575,420. As of December 31, 2022 the total general obligation principal outstanding is $49,290,231 (includes general fund and utility funds general obligation debt).

During the Village's 2022 borrowing, the Village received a rating from Moody's of Aa1.

See debt schedules in appendix for break down by purpose and fund.

Budget Impact & Changes from Previous Year

- The Village's borrowing policy is to borrow every other year. The Village issued debt in 2022 and is not scheduled to borrow again until 2024.

DEBT SERVICE FUND

Below is a schedule of levy related principal and interest (excludes utility, special assessment, TID debt) due as of 12/31/22:

Year	Total	Principal	Interest
2023	2,925,769	2,096,000	829,769
2024	2,986,464	2,286,785	699,679
2025	2,857,508	2,225,000	632,508
2026	2,772,750	2,205,000	567,750
2027	2,561,053	2,055,000	506,053
2028	2,416,210	1,970,000	446,210
2029	2,189,010	1,800,000	389,010
2030	2,086,009	1,750,000	336,009
2031	1,858,146	1,570,000	288,146
2032	1,760,058	1,515,000	245,058
2033	1,623,843	1,420,000	203,843
2034	1,371,311	1,205,000	166,311
2035	1,371,446	1,240,000	131,446
2036	1,134,237	1,035,000	99,237
2037	824,064	750,000	74,064
2038	812,488	760,000	52,488
2039	662,925	630,000	32,925
2040	211,450	190,000	21,450
2041	210,675	195,000	15,675
2042	431,375	425,000	6,375
Totals	$ 33,066,790	$ 27,322,785	$ 5,744,005

Fund 30 - Debt Service Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	6/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Property Tax Revenue	$ 2,485,870	$ 2,857,226	$ 2,534,043	$ 2,534,043	$ 2,534,043	$ 2,750,890	8.56%
Total Property Tax Revenue	2,485,870	2,857,226	2,534,043	2,534,043	2,534,043	2,750,890	8.56%
Non-Property Tax Revenue:							
Intergovernmental Revenue	457,157	469,410	469,400	412,325	469,400	275,850	-41.23%
Other Financing Sources	579,228	2,048,732	436,838	117,216	554,054	446,763	2.27%
Total Non-Property Tax Revenue	1,036,385	2,518,142	906,238	529,541	1,023,454	722,613	-20.26%
Total Revenue	$ 3,522,255	$ 5,375,368	$ 3,440,281	$ 3,063,584	$ 3,557,497	$ 3,473,503	0.97%

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Budget	6/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Debt Service	$ 3,902,009	$ 5,375,368	$ 3,440,281	$ 3,330,350	$ 3,483,271	$ 3,473,503	0.97%
Total Debt Service Expenditures	$ 3,902,009	$ 5,375,368	$ 3,440,281	$ 3,330,350	$ 3,483,271	$ 3,473,503	0.97%
Beginning Fund Balance	$ 379,754	$ -	$ -		$ -	$ 74,226	
Annual Income / (Loss)	(379,754)	-	-		74,226	-	
Applied Fund Balance	-	-	-		-	-	
Ending Fund Balance	$ -	$ -	$ -		$ 74,226	$ 74,226	

Fund 30 - Debt Service Fund Revenues
Debt Service

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	6/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Taxes								
41100	General Property Taxes	$ 2,485,870	$ 2,857,226	$ 2,534,043	$ 2,534,043	$ 2,534,043	$ 2,750,890	8.56%	
Total Taxes		2,485,870	2,857,226	2,534,043	2,534,043	2,534,043	2,750,890	8.56%	
	Intergovernmental Revenue								
47501	NSFD Revenue - Debt Payment	457,157	469,410	469,400	412,325	469,400	275,850	-41.23%	(1)
Total Intergovernmental Revenue		457,157	469,410	469,400	412,325	469,400	275,850	-41.23%	
	Other Financing Sources								
49200	Transfer from Special Assessment Fund	120,110	53,038	49,600	-	49,600	48,400	-2.42%	(2)
49201	Transfer from TIF #1 Fund	283,341	283,443	280,388	-	280,388	283,313	1.04%	(2)
49201	Transfer from TIF #2 Fund	123,488	1,419,388	106,850	-	106,850	115,050	7.67%	(2)
49202	Transfer from General Fund	52,289	1,013	-	-	-	-	0.00%	
49500	Proceeds from Refunding Debt	-	275,000	-	-	-	-	0.00%	
49501	BAB Interest Credit	-	-	-	-	-	-	0.00%	
49502	Debt Premium	-	16,850	-	117,216	117,216	-	0.00%	
Total Other Financing Sources		579,228	2,048,732	436,838	117,216	554,054	446,763	2.27%	
Total Debt Service Fund Revenue		**$ 3,522,255**	**$ 5,375,368**	**$ 3,440,281**	**$ 3,063,584**	**$ 3,557,497**	**$ 3,473,503**	0.97%	

Significant Variances Explanation:

(1) One of NSFD's debt issues paid off during 2022

(2) Payments based on amortization schedules.

Fund 30 - Debt Service Fund Expenditures
Debt Service

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	6/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Debt Service								
96000-705	MADACC Principal & Interest	$ 8,204	$ 7,801	$ 6,750	$ 888	$ 6,750	$ 6,658	-1.36%	
96000-706	NSFD Principal & Interest - WFB %	91,754	91,380	90,770	90,770	90,770	77,190	-14.96%	
96000-707	NSFD Principal & Interest - Reimb.	457,157	469,410	469,400	412,325	469,400	275,850	-41.23%	(1)
96000-700	Principal or Payment to Escrow	2,492,330	2,372,719	2,162,960	2,162,960	2,162,960	2,311,000	6.84%	(2)
96000-701	Interest Expense	842,589	728,346	654,226	566,617	654,226	785,680	20.09%	(2)
96000-702	Principal Expense - Refunding	-	1,690,000	-	-	-	-	0.00%	
96000-710	Fiscal Agent Fee	6,175	6,175	6,175	3,800	6,175	7,125	15.38%	
96000-715	Bond Issue Costs & Losses	3,800	9,537	50,000	92,990	92,990	10,000	-80.00%	(3)
Total Debt Service Fund Expenditures		**$ 3,902,009**	**$ 5,375,368**	**$ 3,440,281**	**$ 3,330,350**	**$ 3,483,271**	**$ 3,473,503**	0.97%	

Significant Variances Explanation:

(1) One of NSFD's debt issues paid off during 2022.
(2) Payments based on amortization schedules.
(3) No debt borrowing anticipated in 2023.

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CAPITAL FUND

Department Description

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

Capital Asset Policy: Capital assets are defined as assets with an initial cost of more than $10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation. Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. Capital costs will vary on an annual basis based on the needs and requirements within the Village.

NSFD Capital Contribution: The Village's annual contribution to the North Shore Fire Department is 17.36%.

Bayside Communications Center Capital Contribution: The Village's annual contribution to the Bayside Communications Center is determined by the contract with BACC. This amount will vary annually, the 2023 percentage is 16.25%.

Fund 44 - Capital Fund
Summary of Revenues & Expenditures

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Property Tax (Levy) Revenue:							
Capital Fund	$ 382,912	$ 138,293	$ 262,415	$ 262,415	$ 262,415	$ 207,181	-21.05%
Total Property Tax Revenue	382,912	138,293	262,415	262,415	262,415	207,181	-21.05%
Non-Property Tax Revenue:							
Intergovernmental Revenue	-	-	-	-	-	158,140	100.00%
Other Financing Sources	-	-	17,800	-	-	100,000	461.80%
Total Non-Property Tax Revenue:	-	-	17,800	-	-	258,140	0.00%
Total Revenue	$ 382,912	$ 138,293	$ 280,215	$ 262,415	$ 262,415	$ 465,321	66.06%

Summary of Expenditures

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Capital Additions & Equipment	$ 249,254	$ 116,165	$ 89,890	$ 51,073	$ 101,690	$ 258,140	187.17%
Intergovernmental Services	137,194	138,292	140,325	140,325	140,325	157,181	12.01%
Other Items	34,312	4,116	50,000	5,415	50,000	50,000	0.00%
Total Capital Expenditures	$ 420,760	$ 258,573	$ 280,215	$ 196,813	$ 292,015	$ 465,321	66.06%
Beginning Fund Balance	$ 270,588	$ 232,740	$ 232,740		$ 232,740	$ 203,140	
Annual Income / (Loss)	(37,848)	(120,280)	-		(29,600)	-	
Applied Budget Surplus	-	-	(17,800)		-	(100,000)	
Ending Fund Balance	$ 232,740	$ 112,460	$ 214,940		$ 203,140	$ 103,140	

Fund 44 - Capital Fund Revenues
Capital Fund

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Taxes								
41100	General Property Taxes	$ 382,912	$ 138,293	$ 262,415	$ 262,415	$ 262,415	$ 207,181	-21.05%	
Total Taxes		382,912	138,293	262,415	262,415	262,415	207,181	-21.05%	
	Intergovernmental Revenue								
43792	Misc. Grants	-	-	-	-	-	158,140	100.00%	(1)
Total Intergovernmental Revenue		-	-	-	-	-	158,140	0.00%	
	Other Financing Sources:								
49601	Applied surplus	-	-	17,800	-	-	100,000	461.80%	(2)
Total Other Financing Sources		-	-	17,800	-	-	100,000	0.00%	
Total Capital Fund Revenue		**$ 382,912**	**$ 138,293**	**$ 280,215**	**$ 262,415**	**$ 262,415**	**$ 465,321**	66.06%	

Significant Variances Explanation:

(1) The Village is allocating ARPA funds to use for 2023 capital projects.

(2) The Village is budgeting $100,000 use of fund balances for projects to occur in 2023.

Fund 44 - Capital Fund Expenditures
Capital Fund

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Capital Fund Expenditures								
98000-380	Capital Additions & Equipment	$ 249,254	$ 116,165	$ 89,890	$ 51,073	$ 101,690	$ 258,140	187.17%	(1)
98000-211	NSFD capital contribution - annual	28,591	29,003	29,711	29,711	29,711	44,112	48.47%	(2)
98000-211	NSFD capital contribution - equipment	79,125	79,948	81,500	81,500	81,500	83,082	1.94%	
98000-212	BACC capital contribution - annual	29,478	29,341	29,114	29,114	29,114	29,987	3.00%	
98000-805	Good Hope Road Disposal Site	34,312	4,116	50,000	5,415	50,000	50,000	0.00%	
Total Capital Fund Expenditures		**$ 420,760**	**$ 258,573**	**$ 280,215**	**$ 196,813**	**$ 292,015**	**$ 465,321**	66.06%	

Significant Variances Explanation:

(1) Itemized list of capital requests on subsequent page
(2) Increase due to budget request from NSFD

Fund 44 - Capital Fund Expenditures
Itemized List of Capital Requests

Description	FY23 Budget
Public Safety	
Computer Replacements (Three desktops)	$ 6,438
Drone	15,402
Total Public Safety Capital Additions & Equipment	21,840
1000 - Village Hall	
Laptop	2,850
Total Village Hall Capital Additions & Equipment	2,850
1001 - Library	
Facility Structural Roof Evaluation for Solar	7,500
Library Fire Panel Replacement	85,000
Total Library Capital Additions & Equipment	92,500
1002 -Public Works / Facilities	
Computer Replacements (Two desktops) (25% Capital/25% Water/25% Sewer/25% Storm)	1,350
Roadway Median Water Irrigation Timers	68,000
Underground Utility Locators (40% Capital/20% Water/20% Sewer/20% Storm)	5,600
Local Road Safety Plan	45,000
Total Public Works Capital Additions & Equipment	119,950
1004 - Parks & Recreation	
Facility Structural Roof Evaluation for Solar - Cahill Park	7,500
Hand Dryer Installation in Public Park Bathrooms	10,000
AED for Klode Park - Tennis/Pickleball Courts	3,500
Total Parks & Recreation Capital Additions & Equipment	21,000
Total Capital Additions & Equipment	$ 258,140

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2023



CAPITAL REQUESTS

CAPITAL REQUEST: COMPUTER REPLACEMENTS

Department / Location: Village-wide, all departments

Cost: $10,638 in computer upgrades

Request Description:

$7,788 requested to replace 5 desktop computers in PD and DPW (with monitors and accessories)

$2,850 requested to purchase one laptop computer for Village Hall



CAPITAL REQUEST: SERVICE DRONE

Department / Location: Police Department

Cost: $15,402 for purchase of DJI Matrice 30Tservice drone

Request Description:

$15,402 requested to purchase the DJI Matrice 30Tsevice drone. Capabilities include 41 minute flight time with the ability to hot swap batteries to minimize down time. Ability to handle adverse weather and tempatures with IP55 protections. Night flying compatable and infrared camera equipment.



CAPITAL REQUEST: STRUCTURAL ROOF EVALUATION

Department / Location: Library

Cost: $7,500 for structural evaluation

Request Description:

$7,500 is requested to conduct a structural roof evaluation in order to determine the feasibility of a solor roof installation on the Library.



CAPITAL REQUEST: FIRE PANEL

Department / Location: Library

Cost: $85,000 for fire panel replacement

Request Description:

The current 20 year old fire panel for the Library building is no longer being manufactured nor supported by Johnson Controls. Replacement parts are not available and the panel cannot be repaired if it fails. A failed fire panel would cause substantial operational problems for the several months it will take to obtain a new fire panel for installation. Village staff will work with the North Shore Fire Department Fire Marshall to obtain a permit to replace this panel.



CAPITAL REQUEST: ROADWAY MEDIAN WATER IRRIGATION TIMERS

Department / Location: Public Works

Cost: $68,000 for purchase of 48 water irrigation timers

Request Description:



Roadway medians located along portions of Santa Monica Boulevard, Hampton Road, Cumberland Boulevard and a few other locations in the Village include an existing underground irrigation system that waters the turf, annual and perennial plantings in the median. These irrigation systems have to be hand operated on and off, requiring a substantial amount of staff time and causing inconsistent watering. In addition, watering now must take place during working hours only. Through the installation of battery operated timers, the watering can take place overnight, eliminating all staff hours needed to operate the system, and providing a regular routine watering schedule.

CAPITAL REQUEST: UNDERGROUND UTILITIES LOCATORS

Department / Location: Public Works

Cost: $5,600 for purchase of 2 underground utility locators

Request Description:



For locating both Village underground electric street light wires as well as Village water, sanitary and storm mains and laterals, electronic utility locating devices are used by our Public Works Department staff. We are in need of replacing our 2 existing old units whose accuracy has substantially diminished.

CAPITAL REQUEST: LOCAL ROAD SAFETY PLAN

Department / Location: Public Works

Cost: $45,000 for creation of a local road safety plan

Request Description:

Following the successful 45.5% Village wide accident reduction program from 2015-2021, Village staff is recommending proceeding at this time with a Local Road Safety Plan as the next phase. This study and plan will review recent vehicle, bicycle and pedestrian accidents throughout the Village and provide recommended data driven holistic action items to improve roadway safety for all.



CAPITAL REQUEST: STRUCTURAL ROOF EVALUATION

Department / Location: Parks & Recreation

Cost: $7,500 for structural evaluation

Request Description:

$7,500 is requested to conduct a structural roof evaluation in order to determine the feasibility of a solor roof installation on the park facility at Cahil Park.



CAPITAL REQUEST: HAND DRYER INSTALLATIONS

Department / Location: Parks & Recreation

Cost: $10,000 for purchase of hand driers to outfit 6 public park restrooms



Request Description:

In the public bathrooms at Cahill, Klode and Counsel Parks, paper towels in wall mounted dispensers are provided. Our staff have experienced ongoing substantial misuse of the paper towels in these bathrooms including toilet and sink clogging and subsequent overflow flooding. In addition park users have removed a large quantity of paper towels at one time leaving the paper towel dispensers empty for other users. We are recommending installing electric hand driers in these 6 public bathrooms located in our public parks.

CAPITAL REQUEST: AUTOMATED EXTERNAL DEFIBRILLATOR (AED)

Department / Location: Parks & Recreation

Cost: $3,500 for purchse of AED



Request Description:

The AED is used to help those experiencing sudden cardiac arrest. The device would be located at the tennis and pickleball courts at Klode Park.

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

- *Rates:* The 2023 budget does not include a rate increase. The 2023 water usage charge is $2.45 per 100 cubic feet. Service charge is based on the size of meter in home.

Services

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

Budget Impact & Changes from Previous Year

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

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

- 2023 Expected projects and project amounts include utility work on the following:

    - Water system improvements $750,000
    - Water meter replacements $75,000
    - Generator for the Water Tower $95,000

Staffing

Position	Employee FTE			
	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Village Manager	10%	10%	10%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	20%	20%	20%	20%
Finance Director / Clerk	10%	10%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	10%	10%	10%	10%
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	10%	15%	15%
Foreman	0%	0%	5%	0%
Service Worker 1	0.25	25%	25%	10%
Service Worker 2	15%	15%	5%	10%
Service Worker 3	0%	0%	5%	5%
Service Worker 4	0%	0%	10%	10%
Service Technician	15%	15%	10%	10%
Utility Technician 1	35%	35%	60%	75%
Utility Technician 2	35%	35%	5%	35%

Fund 32 - Water Utility Fund
Summary of Revenues & Expenses

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Water Utility Revenue	$ 2,294,830	$ 3,197,814	$ 2,548,926	$ 1,767,578	$ 2,570,381	$ 2,567,926	0.75%
Total Water Operating Revenue	2,294,830	3,197,814	2,548,926	1,767,578	2,570,381	2,567,926	0.75%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	$ 282,089	$ 297,210	$ 311,340	$ 212,500	$ 309,301	$ 353,815	13.64%
Administrative & General Expenses	831,218	954,660	877,521	443,169	843,129	844,526	-3.76%
Maintenance Expenses	1,485,017	154,595	101,000	19,269	86,000	86,000	-14.85%
Debt Service	1,003,415	2,515,121	922,185	914,866	941,859	1,024,029	11.04%
Total Water Operating Expenses	3,601,739	3,921,586	2,212,046	1,589,804	2,180,289	2,308,370	4.35%
Increase/(Decrease) in Equity	(1,306,909)	(723,772)	336,880	177,774	390,092	259,556	
Beginning Net Assets	$ 8,020,899	$ 6,959,277	$ 8,026,792		$ 8,026,792	$ 8,625,130	
Adjustments to "accrual" basis:							
Depreciation Expense	(521,343)	(503,911)	(527,789)		(527,789)	(527,789)	
Principal/Amortization Expense	766,630	2,295,198	736,035		736,035	766,625	
Capital Contributions	-	-	-		-	-	
Surplus Applied	-	-	-		-	-	
Ending Net Assets	**$ 6,959,277**	**$ 8,026,792**	**$ 8,571,918**		**$ 8,625,130**	**$ 9,123,522**	

Fund 32 - Water Utility Fund
Revenue Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Water Utility Revenue								
46800	Water Sales - Residential	$ 1,183,840	$ 1,402,755	$ 1,346,114	$ 971,159	$ 1,346,224	$ 1,346,114	0.00%	
46801	Water Sales - Commercial	181,200	232,320	247,301	105,537	136,076	99,200	-59.89%	(1)
46799	Water Sales - Multifamily	-	-	-	73,422	111,365	148,101	100.00%	(1)
46802	Water Sales - Public Authority	19,596	27,639	28,649	27,273	31,160	28,649	0.00%	
46803	Public Fire Protection	491,052	547,080	552,600	409,966	552,754	552,600	0.00%	
46805	Sales for resale/wholesale water	6,555	6,906	9,000	4,656	6,656	7,000	-22.22%	(2)
46808	Transfer In - Sewer Utility shared costs	91,434	114,248	110,000	-	115,000	115,000	4.55%	
46810	Penalties & Late Charges	18,062	13,197	18,000	12,727	18,000	18,000	0.00%	
48110	Investment income	12,576	1,614	2,000	11,884	17,884	18,000	800.00%	(3)
48205	Rent - Cellular companies	204,659	214,808	165,262	135,194	165,262	165,262	0.00%	
48901	Miscellaneous revenue	67,950	614,814	55,000	11,421	55,000	55,000	0.00%	
49502	Debt Premium	17,906	22,433	15,000	4,339	15,000	15,000	0.00%	
Total Water Utility Revenue		2,294,830	3,197,814	2,548,926	1,767,578	2,570,381	2,567,926	0.75%	

Significant Variances Explanation:

(1) The PSC required the Village to identify which customers were Multifamily beginning in 2022. 2023 will be the first year those accounts are budgeted for separately and tracked for a whole year.

(2) Adjusted to reflect closer to three year actual.

(3) Due to increased interest rates

Fund 32 - Water Utility Fund
Expense Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Wages & Benefits								
99601-100	Administrative & General Salaries	$ 74,572	$ 75,117	$ 77,223	$ 56,046	$ 74,728	$ 96,097	24.44%	(1)
99601-120	DPW Labor	106,291	118,242	104,544	71,554	105,000	116,213	11.16%	(1)
99601-130	Meter Install Wages	3,193	9,654	11,275	4,715	11,275	9,350	-17.07%	(1)
99601-131	Meter Reader Wages	12,504	14,582	12,817	10,788	12,817	15,019	17.18%	(1)
99601-132	Customer Service/Records Wages	14,599	14,191	15,672	10,524	15,672	16,142	3.00%	(1)
99601-xxx	Taxes & benefits	70,930	65,424	89,809	58,873	89,809	100,994	12.45%	(1)
	Total Wages & Employee Benefits	282,089	297,210	311,340	212,500	309,301	353,815	13.64%	
	Administrative & General Expenses								
99601-190	Travel/Training/Meetings (15% W.U.)	125	893	1,170	280	550	1,170	0.00%	
99601-200	Professional/Consulting Fees	6,595	-	-	-	-	-	0.00%	
99601-201	Engineer Services	6,410	14,740	7,500	1,250	7,500	20,000	166.67%	(2)
99601-205	Audit Services (15% W.U.)	10,565	6,864	7,500	6,851	7,500	7,500	0.00%	
99601-220	Attorney Services	1,562	17,629	8,000	6,488	8,000	8,000	0.00%	
99601-245	GIS System (25% W.U.)	6,152	5,909	7,000	6,037	7,000	7,000	0.00%	
99601-246	Software support (Partial split)	2,782	2,949	3,500	3,013	3,225	3,600	2.86%	
99601-248	Weather Monitoring System (25% W.U.)	543	552	600	579	600	600	0.00%	
99601-250	Utilities	11,963	13,803	10,000	10,026	10,000	12,000	20.00%	
99601-251	Telephone/Internet	4,264	3,965	3,925	2,199	3,925	3,860	-1.66%	
99601-252	Fuel & Oil (10% W.U.)	8,552	12,486	10,000	11,221	13,000	12,000	20.00%	
99601-254	Locating Costs	956	1,141	1,200	741	1,200	1,200	0.00%	
99601-270	Insurance	36,087	37,827	46,925	32,567	45,998	46,870	-0.12%	
99601-300	Office Supplies	645	416	878	395	878	2,228	153.76%	(3)
99601-301	Printing/Publishing/Advertising	4,632	4,592	4,500	2,343	4,600	4,600	2.22%	
99601-302	Postage (5% W.U.)	1,727	611	875	1,013	875	875	0.00%	
99601-360	Building Maintenance (5% W.U.)	2,297	1,455	4,250	1,325	4,250	4,250	0.00%	
99601-550	Vehicle Maintenance	24,671	32,392	30,000	17,084	25,000	25,000	-16.67%	
99601-600	Purchased Water from NSWC	422,686	452,270	453,010	339,757	453,010	437,673	-3.39%	(4)
99601-601	PSC Annual Assessment	7,316	2,564	2,500	-	2,518	2,600	4.00%	
99601-602	Tax Equivalent	270,688	232,774	270,688	-	240,000	240,000	-11.34%	(5)
99601-751	Post employment benefits (15% W.U)	-	-	3,000	-	3,000	3,000	0.00%	
99601-900	Private lead service replacement	-	108,328	-	-	-	-	0.00%	
99601-775	Miscellaneous General Expenses	-	500	500	-	500	500	0.00%	
	Total Administrative & General Expenses	831,218	954,660	877,521	443,169	843,129	844,526	-3.76%	

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Maintenance Expenses								
99602-625	Maintenance of Structures/Facilities	$ -	$ 451	$ 2,000	$ -	$ 2,000	$ 2,000	0.00%	
99602-626	Maintenance of Distribution Tank	5,255	2,740	2,000	-	2,000	2,000	0.00%	
99602-627	Maintenance of Distribution Mains	50,476	116,400	65,000	7,174	50,000	50,000	-23.08%	
99602-628	Maintenance of Services	16,518	5,424	10,000	2,985	10,000	10,000	0.00%	
99602-629	Maintenance of Meters	18,889	4,331	12,000	9,030	12,000	12,000	0.00%	
99602-630	Maintenance of Hydrants	20,003	6,121	5,000	10	5,000	5,000	0.00%	
99602-631	Miscellaneous Maintenance	8,982	19,128	5,000	70	5,000	5,000	0.00%	
99603-824	Loss on disposal of assets	1,364,894	-	-	-	-	-	0.00%	
Total Maintenance Expenses		1,485,017	154,595	101,000	19,269	86,000	86,000	-14.85%	
	Debt Service								
96000-717	Amortization & Fiscal Charges	9,358	36,898	25,000	38,131	44,674	25,000	0.00%	
96000-700	Principal Expense	766,630	2,295,198	736,035	736,035	736,035	766,625	4.16%	(6)
96000-701	Interest Expense	227,427	183,025	161,150	140,700	161,150	232,404	44.22%	(6)
Total Debt Service		1,003,415	2,515,121	922,185	914,866	941,859	1,024,029	11.04%	
Total Water Utility Expenses		**$ 3,601,739**	**$ 3,921,586**	**$ 2,212,046**	**$ 1,589,804**	**$ 2,180,289**	**$ 2,308,370**	4.35%	

Significant Variances Explanation:

(1) Labor and benefit allocation expectations reviewed annually as part of the budget process.
(2) The DNR requires Cross Connection Inspection every 3 years.
(3) Two computers are scheduled to be purchased in 2023.
(4) Whitefish Bay's allocation of NSWC's operating budget is based on the estimated percentage of water delivered. WFB's estimate for 2022 is 29.04%, down from 31.19%.
(5) Account is historically budgeted based on prior year actual - determined by tax rates.
(6) Payments based on amortization schedules.

Fund 32 - Water Utility Fund
Operating Expense Detail

32-99601 Administrative & General Expenses

246 - Software support	
Accounting/billing software license (15% W.U.)	2,100
Handhelds/utility software	1,500
Total	3,600
250 - Utilities	
Village Hall (10% W.U.)	7,800
DPW Building (10% W.U.)	4,200
Total	12,000
251 - Telephone/Internet	
Village Hall (10% W.U.)	1,680
DPW Building (10% W.U.)	2,180
Total	3,860
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% W.U.)	1,000
Supplies (25% W.U.)	200
Total	1,200
270 - Insurance	
Liability (15% W.U.)	12,988
Property (15% W.U.)	4,500
Auto (15% W.U.)	3,132
Workers Compensation (15% W.U.)	18,750
Self Insurance Deductible (15% W.U.)	7,500
Total	46,870
300 - Office Supplies	
Computer replacement (2 desktops)	1,350
Village Hall allocation (5% W.U.)	750
DPW Building allocation (10% W.U.)	128
Total	2,228

Fund 32 - Water Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget
apital Sources:						
Debt proceeds	$ -	$ 1,455,000	$ 1,275,000	$ 1,815,000	$ 1,815,000	$ -
Total	-	1,455,000	1,275,000	1,815,000	1,815,000	-
apital Additions:						
NSWC Capital Contribution	499,583	64,904	101,038	25,973	101,038	155,676
Automated Meter Replacement	-	29,129	75,000	26,300	75,000	75,000
Water Infrastructure Improvements	109,476	132,361	400,000	47,078	600,000	750,000
Blackthorne Water Main	-	399,812	-	-	-	-
Water Tower - Generator	-	-	-	-	-	95,000
Vehicles from Borrowing	-	-	100,000	30,767	100,000	70,000
485 - Vehicle Replacement Fund	-	21,703	31,500	160,375	160,375	31,500
Total Capital Additions	609,059	647,909	707,538	290,493	1,036,413	1,177,176
Change in Capital Activity	(609,059)	807,091	567,462	1,524,507	778,587	(1,177,176)
Beginning Cash Balance	$ 994,091	$ 473,120	$ 643,261		$ 643,261	$ 1,650,790
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(1,306,909)	(723,772)	336,880		390,092	259,556
Adjustment to capital assets	1,364,894	-	-		-	-
Adjustment for accruals	281,282	309,032	-		-	-
Interest paid	(251,179)	(222,210)	(161,150)		(161,150)	(232,404)
Ending Cash Balance	**$ 473,120**	**$ 643,261**	**$ 1,386,453**		**$ 1,650,790**	**$ 500,766**

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 12/31/22:

Schedule of Water Utility Principal & Interest as of 12/31/22			
Year	Total	Principal	Interest
2023	999,029	766,625	232,404
2024	1,002,308	821,190	181,118
2025	929,875	770,000	159,875
2026	789,962	650,000	139,962
2027	723,268	600,000	123,268
2028	677,287	570,000	107,287
2029	661,163	570,000	91,163
2030	596,156	520,000	76,156
2031	498,425	435,000	63,425
2032	428,199	375,000	53,199
2033	344,444	300,000	44,444
2034	218,257	180,000	38,257
2035	217,819	185,000	32,819
2036	222,156	195,000	27,156
2037	186,750	165,000	21,750
2038	186,675	170,000	16,675
2039	171,700	160,000	11,700
2040	102,875	95,000	7,875
2041	104,950	100,000	4,950
2042	116,725	115,000	1,725
Totals	$ 9,178,022	$ 7,742,815	$ 1,435,207

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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 2023 budget does not include a rate increase. The 2023 local usage charge is $3.95 per 100 cubic feet.

Services

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

Budget Impact/Changes

- The Sewer Utility fund is classified as a proprietary fund for accounting and budgeting purposes. In a proprietary fund, capital purchases are accounted for as asset additions and not considered a period expense. Debt proceeds and principal payments are presented as increases/decreases in a liability and not considered revenues and expenses of the period.
- Wages and benefits allocated based on actual time spent on planned utility related activities in the upcoming year.
- 2023 Expected projects and project amounts include utility work on the following:
    - Sanitary sewer main, lining and manhole repairs $ 250,000
    - Personal Property Inflow & Infiltration (PPII) $ 130,000

Staffing				
	Employee FTE			
Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Village Manager	10%	10%	10%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	20%	20%	20%	20%
Finance Director / Clerk	10%	10%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	10%	10%	10%	10%
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	10%	10%	15%	15%
Foreman	5%	5%	5%	0%
Service Worker 1	20%	20%	10%	15%
Service Worker 2	10%	10%	5%	0%
Service Worker 3	0	35%	35%	25%
Service Worker 4	0	20%	10%	10%
Service Technician	10%	10%	10%	15%
Utility Technician 1	0	35%	10%	20%
Utility Technician 2	0	35%	5%	5%

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

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Sewer Utility Revenue	$ 2,537,801	$ 2,680,670	$ 2,505,500	$ 1,888,266	$ 2,578,502	$ 2,551,000	1.82%
Total Sewer Operating Revenue	2,537,801	2,680,670	2,505,500	1,888,266	2,578,502	2,551,000	1.82%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	$ 227,143	$ 248,667	$ 266,475	$ 207,550	$ 262,151	$ 275,814	3.50%
Administrative & General Expenses	1,085,057	1,134,924	1,101,323	539,757	1,124,231	1,135,503	3.10%
Maintenance Expenses	12,105	15,027	20,000	6,810	15,769	17,500	-12.50%
Debt Service	1,461,896	2,335,374	1,007,547	906,380	1,007,547	1,077,559	6.95%
Total Sewer Operating Expenses	2,786,201	3,733,992	2,395,345	1,660,497	2,409,698	2,506,376	4.64%
Increase/(Decrease) in Equity	(248,400)	(1,053,322)	110,155	227,769	168,803	44,624	
Beginning Net Assets	$ 8,310,079	$ 8,652,452	$ 8,974,394		$ 8,974,394	$ 9,288,136	
Adjustments to "accrual" basis:							
Capital Contributions	-	-	-		-	-	
Depreciation Expense	(627,389)	(638,104)	(627,389)		(638,104)	(638,104)	
Principal/Amortization Expense	1,079,591	2,027,218	758,043		783,043	801,654	
Nonoperating revenue (expenses)	138,571	(13,850)	-		-	-	
Fund Balance Applied	-	-	-		-	-	
Ending Net Assets	**$ 8,652,452**	**$ 8,974,394**	**$ 9,215,203**		**$ 9,288,136**	**$ 9,496,310**	

Fund 20 - Sewer Utility Fund
Revenue Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Sewer Utility Revenue								
46800	Metered Local Usage	$ 1,617,753	$ 1,751,027	$ 1,622,000	$ 1,398,135	$ 1,622,755	$ 1,622,000	0.00%	
46801	Metered MMSD Usage (pass-through)	861,150	896,215	850,000	444,684	881,908	875,000	2.94%	(1)
46810	Penalties & Late Charges	23,246	17,286	23,000	16,106	21,475	23,000	0.00%	
48110	Investment income	19,861	2,462	3,000	15,453	27,103	20,000	566.67%	(2)
48901	Miscellaneous revenue	-	2,307	-	12,500	12,500	-	0.00%	
49502	Debt Premium	15,791	11,373	7,500	1,388	12,761	11,000	46.67%	(3)
Total Sewer Utility Revenue		2,537,801	2,680,670	2,505,500	1,888,266	2,578,502	2,551,000	1.82%	

Significant Variances Explanation:

(1) Based on billing from MMSD

(2) Due to increased interest rates

(3) Adjusted to reflect closer to three year actual.

Fund 20 - Sewer Utility Fund
Expense Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Wages & Benefits								
99600-100	Salary & Wages	$ 167,817	$ 195,256	$ 188,046	$ 142,387	$ 189,849	$ 198,178	5.39%	(1)
99600-xxx	Taxes & Benefits	59,326	53,411	78,429	65,163	72,302	77,636	-1.01%	(1)
Total Wages & Employee Benefits		227,143	248,667	266,475	207,550	262,151	275,814	3.50%	
	Administrative & General Expenses								
99600-190	Travel/Training/Meetings (15% S.U.)	125	803	1,170	280	1,170	1,170	0.00%	
99600-200	Professional/Consulting Fees (10% S.U.)	821	-	-	-	-	-	0.00%	
99600-201	Engineer Services	615	360	5,000	-	5,000	5,000	0.00%	
99600-205	Auditing Services (15% S.U.)	7,065	6,864	7,500	6,851	7,200	7,500	0.00%	
99600-220	Attorney Services	1,121	1,534	1,000	-	1,000	1,000	0.00%	
99600-245	GIS System (25% S.U.)	6,152	5,909	7,000	6,037	7,000	7,000	0.00%	
99600-246	Software support	2,782	2,949	3,500	3,013	3,900	3,600	2.86%	
99600-248	Weather Monitoring System (25% S.U.)	543	552	600	579	600	600	0.00%	
99600-250	Utilities	8,743	10,178	10,000	6,949	9,000	9,000	-10.00%	
99600-251	Telephone/internet	4,264	3,965	3,925	2,199	3,925	3,860	-1.66%	
99600-252	Fuel & Oil (15% S.U.)	13,201	18,001	15,000	16,016	17,000	18,750	25.00%	
99600-254	Locating Costs (Digger Hotline)	948	1,141	1,200	740	1,000	1,200	0.00%	
99600-270	Insurance (15% S.U.)	36,087	37,827	46,925	32,567	46,925	46,870	-0.12%	
99600-300	Office Supplies	613	414	878	386	878	2,228	153.76%	(2)
99600-301	Printing/Publishing/Copies	4,749	4,592	4,500	2,343	4,600	4,600	2.22%	
99600-302	Postage (5% S.U.)	1,726	612	875	1,012	875	875	0.00%	
99600-360	Building Maintenance (5% S.U.)	2,298	1,386	4,250	1,325	4,250	4,250	0.00%	
99600-550	Vehicle Maintenance	45,445	27,374	25,000	14,776	25,000	25,000	0.00%	
99600-603	MMSD - Usage Charge (pass-through)	856,325	896,215	850,000	444,684	881,908	875,000	2.94%	(3)
99600-604	Transfer - share of Water Utility costs	91,434	114,248	110,000	-	100,000	115,000	4.55%	
99600-751	Post employment benefits (15% S.U)	-	-	3,000	-	3,000	3,000	0.00%	
Total Administrative & General Expenses		1,085,057	1,134,924	1,101,323	539,757	1,124,231	1,135,503	3.10%	

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Maintenance Expenses								
99600-632	Materials & supplies	$ 2,359	$ 7,505	$ 5,000	$ 1,481	$ 5,000	$ 5,000	0.00%	
99600-650	Equipment - Televising & cleaning	1,787	2,312	5,000	60	5,000	5,000	0.00%	
99600-651	Collection System - Contractor costs	-	-	5,000	-	-	2,500	-50.00%	
99600-652	Collection System - Repair & materials	7,959	5,210	5,000	500	1,000	5,000	0.00%	
99600-655	Lateral Lining Expense	-	-	-	4,769	4,769	-	0.00%	
Total Maintenance Expenses		12,105	15,027	20,000	6,810	15,769	17,500	-12.50%	
	Debt Service								
96000-717	Amortization & Fiscal Charges	2,908	54,623	25,000	19,907	25,000	25,000	0.00%	
96000-700	Principal Expense	1,079,591	2,027,218	758,043	758,043	758,043	801,654	5.75%	(4)
96000-701	Interest Expense	379,397	253,533	224,504	128,430	224,504	250,905	11.76%	(4)
Total Debt Service Expenses		1,461,896	2,335,374	1,007,547	906,380	1,007,547	1,077,559	6.95%	
Total Sewer Expenses		**$ 2,786,201**	**$ 3,733,992**	**$ 2,395,345**	**$ 1,660,497**	**$ 2,409,698**	**$ 2,506,376**	4.64%	

Significant Variances Explanation:

(1) Labor and benefit allocation expectations reviewed annually as part of the budget process.
(2) Two computers are scheduled to be purchased in 2023.
(3) Based on billing from MMSD
(4) Payments based on amortization schedules.

Fund 20 - Sewer Utility Fund
Operating Expense Detail

20-99600 Administrative & General Expenses

246 - Software Support	
Accounting/billing software license (15% S.U.)	2,100
Handheld/utility software	1,500
Total	3,600
250 - Utilities	
Village Hall (10% S.U.)	5,850
DPW Building (10% S.U.)	3,150
Total	9,000
251 - Telephone/Internet	
Village Hall (10% S.U.)	1,680
DPW Building (10% S.U.)	2,180
Total	3,860
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% S.U.)	1,000
Supplies (25% S.U.)	200
Total	1,200
270 - Insurance	
Liability (15% S.U.)	12,988
Property (15% S.U.)	4,500
Auto (15% S.U.)	3,132
Workers Compensation (15% S.U.)	18,750
Self Insurance Deductible (15% S.U.)	7,500
Total	46,870
300 - Office Supplies	
Computer replacement (2 desktops)	1,350
Village Hall (5% S.U.)	750
DPW Building (10% S.U.)	128
Total	2,228

Fund 20 - Sewer Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget
Capital Sources:						
Debt Proceeds	$ -	$ 1,175,000	$ 950,000	$ 970,000	$ 970,000	$ -
Total	-	1,175,000	950,000	970,000	970,000	-
Capital Additions:						
2013 - PPII Project	-	-	200,000	-	250,000	130,000
Vehicles from Borrowing	-	-	40,000	7,407	70,000	-
485 - Vehicle Replacement Fund	24,721	21,703	31,500	149,297	141,889	31,500
2006 - Sewer Infrastructure & Additions	500,999	19,990	150,000	-	250,000	250,000
Total Capital Additions	525,720	41,693	421,500	156,704	711,889	411,500
Change in Capital Activity	(525,720)	1,133,307	528,500	813,296	258,111	(411,500)
Beginning Cash Balance	$ 1,859,724	$ 1,348,834	$ 991,289		$ 991,289	$ 1,193,699
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(248,400)	(1,053,322)	110,155		168,803	44,624
Adjustment for accruals	661,005	(118,245)	-		-	-
Interest paid	(397,775)	(319,285)	(224,504)		(224,504)	(250,905)
Ending Cash Balance	**$ 1,348,834**	**$ 991,289**	**$ 1,405,440**		**$ 1,193,699**	**$ 575,918**

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 12/31/22:

Schedule of Sewer Utility Principal & Interest as of 12/31/22			
Year	Total	Principal	Interest
2023	1,052,550	801,644	250,906
2024	1,045,008	833,864	211,144
2025	1,027,275	839,755	187,520
2026	1,017,291	853,027	164,264
2027	1,027,029	886,668	140,361
2028	839,576	721,609	117,967
2029	844,698	747,132	97,566
2030	452,641	370,000	82,641
2031	447,931	375,000	72,931
2032	408,519	345,000	63,519
2033	404,554	350,000	54,554
2034	400,240	355,000	45,240
2035	395,585	360,000	35,585
2036	400,663	375,000	25,663
2037	237,625	220,000	17,625
2038	231,675	220,000	11,675
2039	136,750	130,000	6,750
2040	58,975	55,000	3,975
2041	57,325	55,000	2,325
2042	50,750	50,000	750
Totals	$ 10,536,660	$ 8,943,699	$ 1,592,961

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STORMWATER UTILITY

Department Description

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

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

Rates: Stormwater charges are billed based on Equivalent Runoff Units (ERUs). The charge for one ERU is $100 per year ($60 base charge and $40 equivalency charge) per residential unit. The amount paid will differ based on the number of ERUs assigned to each property.

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.

- 2023 Expected projects and project amounts include utility work on the following:

    - Manhole, lining, catch basin and inlet repairs $150,000

STORMWATER UTILITY

Staffing				
	Employee FTE			
Position	2020 Budget	2021 Budget	2022 Budget	2023 Budget
Village Manager	10%	10%	10%	10%
Assistant Manager	10%	10%	10%	10%
Administrative Assistant	-	20%	20%	20%
Finance Director / Clerk	10%	10%	10%	10%
Assistant Finance Clerk	25%	25%	25%	25%
Deputy Clerk	10%	10%	10%	10%
DPW Director	25%	25%	25%	25%
Staff Engineer	25%	25%	25%	25%
DPW Superintendent / Forester	10%	10%	10%	10%
Garage Supervisor / Mechanic	5%	5%	5%	5%
Foreman	5%	5%	5%	0%
Service Worker 1	25%	25%	35%	15%
Service Worker 2	5%	5%	10%	15%
Service Worker 3	10%	10%	10%	15%
Service Worker 4	35%	35%	5%	10%
Service Worker 5	-	-	-	5%
Utility Technician 2	5%	5%	5%	5%

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

Summary of Revenues

Source	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Stormwater Utility Revenue	$ 628,381	$ 631,734	$ 618,000	$ 460,969	$ 630,003	$ 629,500	1.86%
Fund Balance Applied	-	-	201,184	-	-	211,592	5.17%
Total Stormwater Operating Revenue	628,381	631,734	819,184	460,969	630,003	841,092	2.67%

Summary of Expenses

Department	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
Wages & Benefits	$ 237,578	$ 191,495	$ 249,840	$ 152,317	$ 231,911	$ 240,013	-3.93%
Administrative & General Expenses	226,745	139,844	149,813	109,116	147,942	150,993	0.79%
Maintenance Expenses	11,034	9,340	16,000	502	16,500	16,000	0.00%
Debt & Capital Related Expenses	340,308	2,944,900	403,531	118,381	426,031	434,086	7.57%
Total Stormwater Operating Expenses	815,665	3,285,579	819,184	380,316	822,384	841,092	2.67%
Increase/(Decrease) in Equity	(187,284)	(2,653,845)	-	80,653	(192,381)	-	
Beginning Net Assets	$ 4,739,581	$ 4,433,533	$ 4,158,346		$ 4,158,346	$ 3,880,629	
Adjustments to "accrual" basis:							
Capital Contributions	-	-	-		-	-	
Depreciation Expense	(388,764)	(401,342)	(385,336)		(385,336)	(385,336)	
Principal Expense	270,000	2,780,000	300,000		300,000	305,000	
Fund Balance Applied	-	-	(201,184)		-	(211,592)	
Ending Net Assets	**$ 4,433,533**	**$ 4,158,346**	**$ 3,871,826**		**$ 3,880,629**	**$ 3,588,701**	

Fund 33 - Stormwater Utility Fund
Revenue Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Stormwater Utility Revenue								
46800	Stormwater Fees	$ 608,680	$ 608,845	$ 608,000	$ 451,317	$ 608,400	$ 608,000	0.00%	
46810	Penalties & Late Charges	4,828	3,323	4,500	2,925	3,876	4,500	0.00%	
48110	Investment Income	9,788	4,661	500	6,727	12,727	12,000	2300.00%	(1)
49200	Transfer from General Fund	-	-	-	-	-	-	0.00%	
49502	Debt Premium	5,085	14,905	5,000	-	5,000	5,000	0.00%	
Total Stormwater Utility Revenue		628,381	631,734	618,000	460,969	630,003	629,500	1.86%	

Significant Variances Explanation:

(1) Due to increased interest rates

Fund 33 - Stormwater Utility Fund
Expense Summary

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Wages & Benefits								
64300-100	Salary & Wages	$ 175,514	$ 152,957	$ 176,244	$ 108,056	$ 164,075	$ 172,902	-1.90%	(1)
64300-xxx	Taxes & Benefits	62,064	38,538	73,596	44,261	67,836	67,111	-8.81%	(1)
Total Wages & Employee Benefits		237,578	191,495	249,840	152,317	231,911	240,013	-3.93%	
	Administrative & General Expenses								
64300-190	Travel/Training/Meetings (15% SW.U.)	125	794	1,160	279	500	1,160	0.00%	
64300-201	Engineer Services	87,170	12,198	10,000	10,703	10,703	10,000	0.00%	
64300-205	Auditing Services (15% SW.U.)	7,065	6,864	7,500	6,851	7,193	7,500	0.00%	
64300-220	Attorney Services	18,603	9,352	1,000	2,823	3,000	3,000	200.00%	
64300-245	GIS System (25% SW.U.)	6,152	5,909	7,000	6,037	7,000	7,000	0.00%	
64300-246	Software support (15% SW.U.)	1,808	1,974	2,000	2,038	2,038	2,100	5.00%	
64300-248	Weather Monitoring System (25% SW.U.)	543	552	600	579	600	600	0.00%	
64300-250	Utilities	7,164	8,963	10,000	6,413	9,000	9,000	-10.00%	
64300-251	Telephone/Internet	4,265	3,965	3,925	2,199	3,925	3,860	-1.66%	
64300-252	Fuel & Oil (15% SW.U.)	12,936	18,057	15,000	16,342	18,000	18,750	25.00%	
64300-254	Locating Costs (Digger Hotline)	953	1,141	1,200	740	1,000	1,200	0.00%	
64300-270	Insurance	36,087	37,827	46,925	32,567	45,998	46,870	-0.12%	
64300-300	Office Supplies	690	546	878	381	878	2,228	153.76%	(2)
64300-301	Printing/Publishing/Copies	4,744	4,709	4,500	2,343	4,600	4,600	2.22%	
64300-302	Postage (5% SW.U.)	1,726	611	875	1,012	1,200	875	0.00%	
64300-360	Building Maintenance (5% SW.U.)	2,283	1,214	4,250	1,308	4,250	4,250	0.00%	
64300-550	Vehicle Maintenance	30,856	15,008	20,000	6,444	15,000	15,000	-25.00%	
64300-678	Stormwater Abatement	3,575	10,160	10,000	10,057	10,057	10,000	0.00%	
99601-751	Post employment benefits (15% SW.U.)	-	-	3,000	-	3,000	3,000	0.00%	
Total Administrative & General Expenses		226,745	139,844	149,813	109,116	147,942	150,993	0.79%	

Stormwater Utility Fund
Expense Summary (cont.)

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Maintenance Expenses								
64300-310	Equipment Maintenance	303	-	1,000	-	1,500	1,000	0.00%	
64300-675	Stormwater Maintenance Materials	10,731	9,340	15,000	502	15,000	15,000	0.00%	
Total Maintenance Expenses		11,034	9,340	16,000	502	16,500	16,000	0.00%	
	Debt Service								
96000-717	Amortization & Fiscal Charges	599	48,512	4,500	22,050	27,000	2,500	-44.44%	
96000-700	Principal Expense	270,000	2,780,000	300,000		300,000	305,000	1.67%	(3)
96000-701	Interest Expense	69,709	116,388	99,031	96,331	99,031	126,586	27.82%	(3)
Total Debt Service		340,308	2,944,900	403,531	118,381	426,031	434,086	7.57%	
Total Stormwater Utility Expenses		**$ 815,665**	**$ 3,285,579**	**$ 819,184**	**$ 380,316**	**$ 822,384**	**$ 841,092**	2.67%	

Significant Variances Explanation:

(1) Labor and benefit allocation expectations reviewed annually as part of the budget process.
(2) Two computers are scheduled to be purchased in 2023.
(3) Payments based on amortization schedules.

Fund 33 - Stormwater Utility Fund
Operating Expense Detail

33-64300 Administrative & General Expenses

250 - Utilities	
Village Hall (10% SW.U.)	5,850
DPW Building (10% SW.U.)	3,150
Total	9,000
251 - Telephone/Internet	
Village Hall (10% SW.U.)	1,680
DPW Building (10% SW.U.)	2,180
Total	3,860
254 - Locating Costs (Digger Hotline)	
Digger hotline tickets (25% SW.U.)	1,000
Supplies (25% SW.U.)	200
Total	1,200
300 - Office Supplies	
Computer replacement (2 desktops)	1,350
Village Hall (5% SW.U.)	750
DPW Building (10% SW.U.)	128
Total	2,228
270 - Insurance	
Liability (15% SW.U.)	12,988
Property (15% SW.U.)	4,500
Auto (15% SW.U.)	3,132
Workers Compensation (15% SW.U.)	18,750
Self Insurance Deductible (15 SW.U.)	7,500
Total	46,870

Fund 33 - Stormwater Utility Fund
Capital and Related Financing Activity

Capital Sources & Uses	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget
Capital Sources:						
Debt Proceeds	$ -	$ 2,405,000	$ 530,000	$ 970,000	$ 970,000	$ -
Total	-	2,405,000	530,000	970,000	970,000	-
Capital Additions:						
Stormwater Infrastructure	56,815	259,943	100,000	-	150,000	150,000
Stormwater Revenue Evaluation	-	-	25,000	-	25,000	-
Vehicles from Borrowing	-	-	80,000	-	40,000	375,000
485 - Vehicle Replacement Fund	24,721	21,703	31,500	156,683	156,683	31,500
Total Capital Additions	81,536	281,646	236,500	156,683	371,683	556,500
Change in Capital Activity	(81,536)	2,123,354	293,500	813,317	598,317	(556,500)
Beginning Cash Balance	$ 1,211,056	$ 1,211,056	$ 523,608		$ 523,608	$ 830,513
Adjustments to "cash" basis						
Increase/(Decrease) in Equity	(187,284)	(2,653,845)	-		(192,381)	-
Adjustment for accruals	127,567	(31,100)	-		-	-
Interest paid	(140,837)	(125,857)	(99,031)		(99,031)	(126,586)
Ending Cash Balance	**$ 928,966**	**$ 523,608**	**$ 718,077**		**$ 830,513**	**147,428**

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 12/31/22:

Schedule of Stormwater Utility Principal & Interest as of 12/31/22			
Year	Total	Principal	Interest
2023	431,587	305,000	126,587
2024	427,132	320,000	107,132
2025	443,682	345,000	98,682
2026	459,832	370,000	89,832
2027	460,707	380,000	80,707
2028	471,007	400,000	71,007
2029	475,782	415,000	60,782
2030	480,820	430,000	50,820
2031	481,182	440,000	41,182
2032	486,320	455,000	31,320
2033	426,917	405,000	21,917
2034	174,923	160,000	14,923
2035	174,685	165,000	9,685
2036	46,388	40,000	6,388
2037	50,025	45,000	5,025
2038	53,500	50,000	3,500
2039	32,250	30,000	2,250
2040	21,500	20,000	1,500
2041	20,900	20,000	900
2042	20,300	20,000	300
Totals	$ 5,639,437	$ 4,815,000	$ 824,437

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CAPITAL PROJECT FUND: SPECIAL ASSESSMENT

Description

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

The special assessment fund will remain to track the special assessment revenue previously earned under the prior special assessment policy and the payment of principal and interest from previously issued debt. The last principal and interest payment for special assessment debt is in the year 2031. Below is repayment schedule for debt related to special assessment projects as of 12/31/22:

Schedule of Special Assessment Principal & Interest as of 12/31/22			
Year	Total	Principal	Interest
2023	48,400	40,000	8,400
2024	47,200	40,000	7,200
2025	41,075	35,000	6,075
2026	35,100	30,000	5,100
2027	34,200	30,000	4,200
2028	38,225	35,000	3,225
2029	42,100	40,000	2,100
2030	26,125	25,000	1,125
2031	25,375	25,000	375
Totals	$ 337,800	$ 300,000	$ 37,800

Fund 42 - Special Assessment Fund
Summary of Revenues & Expenditures

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change
	Revenues							
42000	Special assessments	$ 5,529	$ 816	$ -	$ 100	$ 100	$ 500	100.00%
48110	Investment income	6,038	714	1,000	1,309	1,500	3,000	200.00%
48130	Interest on special assessments	236	55	150	25	150	150	0.00%
	Total Revenue	11,803	1,585	1,150	1,434	1,750	3,650	217.39%
	General & Capital Expenditures							
99200-731	Transfer to debt service	120,110	53,038	49,600	-	49,600	48,400	-2.42%
	Total Expenditures	120,110	53,038	49,600	-	49,600	48,400	-2.42%
	Beginning Fund Balance	$ 1,133,102	$ 1,024,795	$ 973,342		$ 973,342	$ 925,492	
	Annual Income / (Loss)	(108,307)	(51,453)	(48,450)		(47,850)	(44,750)	
	Fund balance adjustment	-	-	-		-	-	
	Applied surplus	-	-	-		-	-	
	Ending Fund Balance	**$ 1,024,795**	**$ 973,342**	**$ 924,892**		**$ 925,492**	**$ 880,742**	

CAPITAL PROJECT FUND: BORROWED MONEY

Department Description

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

Budget Impact & Changes from Previous Year

- 2023 Expected projects and project amounts for buildings, streets, sidewalk replacements, and parks include the following:
    - Sidewalk Replacement $ 125,000
    - Traffic Replacement $ 70,000
    - Street Pavement Maintenance $ 50,000
    - Mill and Overlay $ 800,000
    - Parks $ 425,000
    - Fire Department Parking Lot $ 200,000

Fund 43 - Borrowed Money Fund
Summary of Revenues & Expenditures

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/2022 YTD	2022 Projected	2023 Budget	Budget % Change	
	Revenues								
43792	Misc. grants	$ -	$ -	$ -	$ -	$ -	$ -	0.00%	
48110	Investment income	16,165	633	1,000	16,444	25,000	25,000	2400.00%	(1)
48901	Miscellaneous revenue	-	-	-	-	-	-	0.00%	
49100	Debt proceeds	3,325,000	-	2,883,000	3,975,000	3,975,000	-	100.00%	
49502	Debt premium	210,346	-	-	-	-	-	0.00%	
	Total Revenue	3,551,511	633	2,884,000	3,991,444	4,000,000	25,000	-99.13%	
	General & Capital Expenditures								
60000-900	Public Safety Expense	3,451,884	-	-	-	-	-	0.00%	
99400-715	Bond Issue Costs	83,462	-	-	-	-	-	0.00%	
99400-804	Buildings & equipment	718	-	583,000	43,937	483,000	100,000	0.00%	
99400-800	Mill & overlay	993,400	240,732	500,000	2,494	700,000	800,000	60.00%	
99400-801	Sidewalk reconstruction	106,618	80,911	100,000	97,059	99,000	125,000	25.00%	
99400-802	Alley reconstruction	114,130	701,405	200,000	12,132	25,000	-	-100.00%	
99400-807	Parks	-	-	-	6,770	25,000	425,000	#DIV/0!	
99400-806-1701	Bay Ridge Traffic Light & Signals	19,381	-	-	-	-	-	0.00%	
99400-806-1801	DOT HSIP Safety Grant Improvements	189,468	-	-	-	-	-	#DIV/0!	
99400-806-2201/2301	Traffic Replacement	-	1,931	370,000	73,089	75,000	70,000	100.00%	
99400-806-2001	HSIP Village Intersections	584	-	-	-	-	-	0.00%	
99400-806-2212/2312	Pavement maintenance	-	-	25,000	-	25,000	50,000	100.00%	
99400-808-2302	Fire Department Parking Lot	-	-	-	1,750	20,000	200,000	100.00%	
	Total Expenditures	4,959,645	1,024,979	1,778,000	237,231	1,452,000	1,770,000	-0.45%	
	Beginning Fund Balance	$ 3,260,269	$ 1,852,135	$ 827,789		$ 827,789	$ 3,375,789		
	Annual Income / (Loss)	(1,408,134)	(1,024,346)	1,106,000		2,548,000	(1,745,000)		
	Fund balance adjustment	-	-	-		-	-		
	Ending Fund Balance	**$ 1,852,135**	**$ 827,789**	**$ 1,933,789**		**$ 3,375,789**	**$ 1,630,789**		

Significant Variances Explanation:

(1) Due to increased interest rates.

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 taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects. When created in 2004 the base value of the property within TID No. 1 was $38,403,700. As of January 1, 2022 the TID value was $71,464,100 which yields an increment of $33,060,400.

TID No. 1 Projects:

Intersection project and vehicle charging station purchases planned in 2023.



TID #1 Boundary

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Revenues								
41100	Tax Increment	$ 507,334	$ 549,772	$ 549,773	$ 533,225	$ 533,225	$ 533,225	-3.01%	
43430	Personal property & exempt computer aid	18,574	23,569	18,574	18,574	18,574	18,574	0.00%	
48911	Developer agreement obligations	2,791	3,727	-	39,110	41,110	2,000	100.00%	
49100	Debt proceeds	-	-	50,000	-	-	-	-100.00%	
48440	Miscellaneous	-	2,000	-	79,943	79,943	-	0.00%	
	Total Revenue	528,699	579,068	618,347	670,852	672,852	553,799		
					-	-	-		
	Expenditures				-	-	-		
98200-731	Transfer to Debt Service	283,341	283,443	280,388		280,388	283,313	1.04%	
98200-790	Project Costs	77,452	399,820	100,000	141,102	175,000	200,000	100.00%	(1)
98200-791	General Expenses	34,144	8,983	32,500	29,507	32,500	32,500	0.00%	
98200-792	Developer/Retail Incentive/Façade	48,500	98,500	300,000	268,825	343,825	600,000	100.00%	(2)
	Total Expenditures	443,437	790,746	712,888	439,434	831,713	1,115,813	56.52%	
	Beginning Fund Balance	$ 1,059,378	$ 1,144,640	$ 932,962		$ 932,962	$ 774,101		
	Annual Income / (Loss)	85,262	(211,678)	(94,541)		(158,861)	(562,014)		
	Fund balance adjustment	-	-	-		-	-		
	Applied surplus	-	-	-		-	-		
	Ending Fund Balance	**$ 1,144,640**	**$ 932,962**	**$ 838,421**		**$ 774,101**	**$ 212,087**		

Significant Variances Explanation:

(1) Intersection project and vehicle charging station included in 2023.

(2) Based on approved grants that have not yet been paid and anticipated grant requests in 2023

CAPITAL PROJECT FUND: TID NO. 2

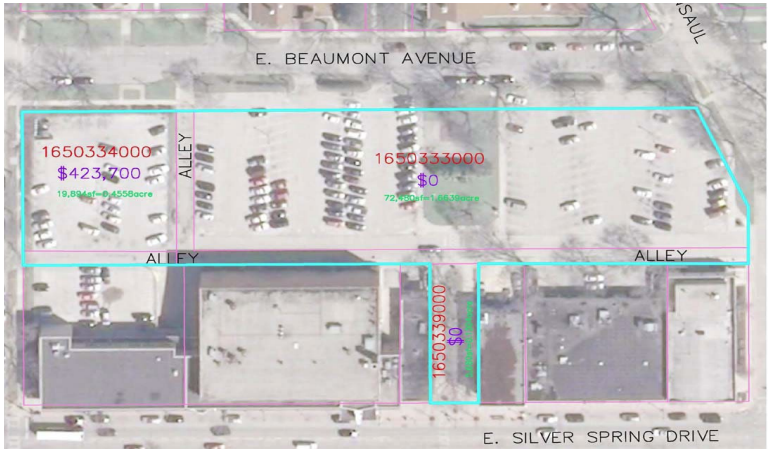
Department Description

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 taxing units. The revenues generated within a TID can be used directly for projects or for debt service incurred to finance projects.

TID No. 2 was created specifically for the Mandel Group development and is an overlay district, meaning, the boundaries of TID No. 2 are also included in the boundaries of TID No. 1. When created in 2013 the base value of the property within TID No. 2 was $405,600. As of January 1, 2022 the TID value was $19,094,500 which yields an increment of $18,688,900.

TID No. 2 Expenditures:

The 2023 budget includes a $178,725 developer payment as part of the contract agreement.



TID #2 Boundary

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

Account	Account Name	2020 Actual	2021 Actual	2022 Budget	9/30/22 YTD	2022 Projected	2023 Budget	Budget % Change	
	Revenues								
41100	Tax Increment	$ 352,422	$ 326,385	$ 326,385	$ 323,831	$ 323,831	$ 323,831	-0.78%	
49100	Proceeds from refunding debt		1,240,000		-	-		0.00%	
49502	Miscellaneous	-	76,920	-	-	-	-	0.00%	
	Total Revenue	352,422	1,643,305	326,385	323,831	323,831	323,831	-0.78%	
	Expenditures								
96000-715	Bond Issue Costs	-	25,869	-	-	-	-	0.00%	
98200-731	Transfer to Debt Service	123,488	1,419,388	106,850	-	106,850	115,050	7.67%	(1)
98200-796	TID #2 General Expenses	27,775	26,663	32,500	25,150	27,000	27,000	-16.92%	
98200-797	Developer/Retail Incentive/Façade	179,813	179,775	179,413	179,413	179,413	178,725	-0.38%	
	Total Expenditures	331,076	1,651,695	318,763	204,563	313,263	320,775	0.63%	
	Beginning Fund Balance	$ 26,625	$ 47,971	$ 39,581		$ 39,581	$ 50,149		
	Annual Income / (Loss)	21,346	(8,390)	7,622		10,568	3,056		
	Fund balance adjustment	-	-	-		-	-		
	Applied surplus	-	-	-		-	-		
	Ending Fund Balance	**$ 47,971**	**$ 39,581**	**$ 47,203**		**$ 50,149**	**$ 53,205**		

Significant Variances Explanation:

(1) Payments based on amortization schedules.

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

Below is repayment schedule for debt related to TID #1 and TID #2 as of 12/31/22

	Total TID Debt			TID #1 Portion			TID #2 Portion		
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
2023	340,000	58,363	398,363	245,000	38,313	283,313	95,000	20,050	115,050
2024	360,000	48,838	408,838	260,000	30,738	290,738	100,000	18,100	118,100
2025	280,000	40,263	320,263	175,000	24,213	199,213	105,000	16,050	121,050
2026	280,000	32,988	312,988	170,000	19,088	189,088	110,000	13,900	123,900
2027	255,000	26,119	281,119	150,000	14,369	164,369	105,000	11,750	116,750
2028	265,000	19,425	284,425	155,000	9,825	164,825	110,000	9,600	119,600
2029	275,000	12,425	287,425	165,000	5,025	170,025	110,000	7,400	117,400
2030	165,000	7,200	172,200	55,000	1,725	56,725	110,000	5,475	115,475
2031	135,000	4,313	139,313	30,000	450	30,450	105,000	3,863	108,863
2032	105,000	2,288	107,288	-	-	-	105,000	2,288	107,288
2033	100,000	750	100,750	-	-	-	100,000	750	100,750
	2,560,000	252,971	2,812,971	1,405,000	143,746	1,548,746	1,155,000	109,225	1,264,225

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LIST OF EXISTING DEBT AS OF 12/31/22

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

List of Existing Debt as of 12/31/22

Type of Debt	Year of Issue	Final Maturity	Original Amount	Existing Principal – 12/31/2022	Interest Rates	Purpose
CWFL GO Debt	2008	2027	$ 2,521,944	$ 765,231	2.37%	Public Infrastructure Improvement Projects
CWFL Revenue Debt	2009	2029	$ 5,509,861	$ 2,394,068	2.91%	Public Infrastructure Improvement Projects
Refunding	2010	2024	$ 5,920,000	$ 495,000	2.0-3.0%	Refunding Prior Debt
Corporate Purpose	2012	2032	$ 1,735,000	$ 550,000	1.0-2.5%	Public Infrastructure Improvement Projects
Refunding	2012	2025	$ 1,295,000	$ 500,000	1.0-2.5%	Refunding Prior Debt
Refunding	2012	2026	$ 1,555,000	$ 615,000	1.0-2.9%	Refunding Prior Debt
Corporate Purpose	2015	2035	$ 9,570,000	$ 6,525,000	1.0-3.25%	Public Infrastructure Improvement Projects
Corporate Purpose	2016	2038	$ 9,130,000	$ 6,730,000	2.0-3.%	Public Infrastructure Improvement Projects & Refunding
Corporate Purpose	2017	2031	$ 7,770,000	$ 5,160,000	2.0-3.0%	Public Infrastructure Improvement Projects
General Obligation Note	2018	2028	$ 1,855,000	$ 1,285,000	3.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2018	2038	$ 5,335,000	$ 4,460,000	3.0-3.375%	Public Infrastructure Improvement Projects
Corporate Purpose	2019	2039	$ 5,875,000	$ 5,260,000	3.00%	Public Infrastructure Improvement Projects
Corporate Purpose	2020	2039	$ 3,325,000	$ 3,325,000	2.0-4.0%	Public Infrastructure Improvement Projects
Refunding	2021	2033	$ 5,375,000	$ 5,000,000	1.5-2.0%	Refunding Prior Debt
Refunding	2021	2038	$ 1,175,000	$ 1,120,000	2.0-3.0%	Refunding Prior Debt
Corporate Purpose Bonds	2022		$ 6,105,000	$ 6,105,000		
Corporate Purpose Notes	2022		$ 1,395,000	$ 1,395,000		
Totals			$ 75,446,805	$ 51,684,299		
Type of Debt Classification:						
Refunding Debt			$ 15,320,000	$ 7,730,000	Debt issued to refinance previous issued debt	
General Obligation/Revenue Debt			$ 60,126,805	$ 43,954,299	Public Projects	
Totals			$ 75,446,805	$ 51,684,299		

FUTURE DEBT PAYMENTS BY FUND – EXISTING DEBT AS OF 12/31/22

Below is a summary of future debt service (both principal and interest) due on all existing debt by Fund as of 12/31/22, including General Obligation and Revenue Debt:

Year	Total	Levy	S/A	TID	Water	Sewer	Storm
2023	5,855,697	2,925,769	48,400	398,363	999,029	1,052,550	431,587
2024	5,916,950	2,986,464	47,200	408,838	1,002,308	1,045,008	427,132
2025	5,619,678	2,857,508	41,075	320,263	929,875	1,027,275	443,682
2026	5,387,923	2,772,750	35,100	312,988	789,962	1,017,291	459,832
2027	5,087,376	2,561,053	34,200	281,119	723,268	1,027,029	460,707
2028	4,726,730	2,416,210	38,225	284,425	677,287	839,576	471,007
2029	4,500,178	2,189,010	42,100	287,425	661,163	844,698	475,782
2030	3,813,950	2,086,009	26,125	172,200	596,156	452,641	480,820
2031	3,450,371	1,858,146	25,375	139,313	498,425	447,931	481,182
2032	3,190,383	1,760,058	-	107,288	428,199	408,519	486,320
2033	2,900,507	1,623,843	-	100,750	344,444	404,554	426,917
2034	2,164,731	1,371,311	-	-	218,257	400,240	174,923
2035	2,159,535	1,371,446	-	-	217,819	395,585	174,685
2036	1,803,444	1,134,237	-	-	222,156	400,663	46,388
2037	1,298,464	824,064	-	-	186,750	237,625	50,025
2038	1,284,338	812,488	-	-	186,675	231,675	53,500
2039	1,003,625	662,925	-	-	171,700	136,750	32,250
2040	394,800	211,450	-	-	102,875	58,975	21,500
2041	393,850	210,675	-	-	104,950	57,325	20,900
2042	619,150	431,375	-	-	116,725	50,750	20,300
Totals	$ 61,571,679	$ 33,066,790	$ 337,800	$ 2,812,971	$ 9,178,022	$ 10,536,660	$ 5,639,437

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22

Below are individual debt repayments schedule for future principal and interest due by Fund for each debt issue outstanding as of 12/31/22.

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2012B Refunding			
	Total		Levy Portion	
Year	Principal	Interest	Principal	Interest
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	615,000	35,294	615,000	35,294

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
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	6,525,000	1,136,856	1,400,000	297,287	2,645,000	545,015	1,495,000	180,088	790,000	91,620	195,000	22,846

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (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
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	6,730,000	1,112,220	385,000	70,124	1,925,000	347,982	3,580,000	648,864	630,000	33,975	210,000	11,275

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2017 Corporate Purpose											
	Total		Levy Portion		TID #1 Portion		Water Portion		Sewer Portion		Special Assessment Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	760,000	143,400	270,000	57,450	220,000	33,000	185,000	32,325	45,000	12,225	40,000	8,400
2024	820,000	119,700	295,000	48,975	235,000	26,175	200,000	26,550	50,000	10,800	40,000	7,200
2025	645,000	97,725	250,000	40,800	150,000	20,400	160,000	21,150	50,000	9,300	35,000	6,075
2026	630,000	78,600	240,000	33,450	150,000	15,900	165,000	16,275	45,000	7,875	30,000	5,100
2027	540,000	61,050	225,000	26,475	125,000	11,775	110,000	12,150	50,000	6,450	30,000	4,200
2028	560,000	44,550	230,000	19,650	130,000	7,950	115,000	8,775	50,000	4,950	35,000	3,225
2029	575,000	27,525	230,000	12,750	140,000	3,900	115,000	5,325	50,000	3,450	40,000	2,100
2030	315,000	14,175	155,000	6,975	30,000	1,350	60,000	2,700	45,000	2,025	25,000	1,125
2031	315,000	4,725	155,000	2,325	30,000	450	60,000	900	45,000	675	25,000	375
Total	5,160,000	591,450	2,050,000	248,850	1,210,000	120,900	1,170,000	126,150	430,000	57,750	300,000	37,800

Debt Funding	2018A NOTE					
	Total		Levy Portion		Water Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest
2023	200,000	35,550	190,000	33,750	10,000	1,800
2024	205,000	29,475	195,000	27,975	10,000	1,500
2025	210,000	23,250	200,000	22,050	10,000	1,200
2026	215,000	16,875	205,000	15,975	10,000	900
2027	220,000	10,350	210,000	9,750	10,000	600
2028	235,000	3,525	220,000	3,300	15,000	225
Total	1,285,000	119,025	1,220,000	112,800	65,000	6,225

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2018B BONDS									
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	265,000	135,407	240,000	116,332	5,000	4,087	10,000	7,494	10,000	7,494
2024	280,000	127,232	255,000	108,907	5,000	3,937	10,000	7,194	10,000	7,194
2025	300,000	118,532	265,000	101,107	5,000	3,787	15,000	6,819	15,000	6,819
2026	305,000	109,457	270,000	93,082	5,000	3,637	15,000	6,369	15,000	6,369
2027	315,000	100,157	280,000	84,832	5,000	3,487	15,000	5,919	15,000	5,919
2028	315,000	90,707	280,000	76,432	5,000	3,337	15,000	5,469	15,000	5,469
2029	335,000	80,957	295,000	67,807	10,000	3,112	15,000	5,019	15,000	5,019
2030	335,000	70,907	295,000	58,957	10,000	2,812	15,000	4,569	15,000	4,569
2031	345,000	60,707	305,000	49,957	10,000	2,512	15,000	4,119	15,000	4,119
2032	365,000	50,057	325,000	40,507	10,000	2,212	15,000	3,669	15,000	3,669
2033	390,000	38,000	350,000	29,724	10,000	1,894	15,000	3,191	15,000	3,191
2034	170,000	28,550	130,000	21,623	10,000	1,557	15,000	2,685	15,000	2,685
2035	175,000	22,729	135,000	17,152	10,000	1,219	15,000	2,179	15,000	2,179
2036	180,000	16,625	140,000	12,424	10,000	875	15,000	1,663	15,000	1,663
2037	190,000	10,151	140,000	7,526	10,000	525	20,000	1,050	20,000	1,050
2038	195,000	3,413	145,000	2,538	10,000	175	20,000	350	20,000	350
Total	4,460,000	1,063,588	3,850,000	888,907	130,000	39,165	240,000	67,758	240,000	67,758

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2019 BONDS											
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion		NSFD Portion (reimbursed)	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	210,000	154,650	110,000	72,300	40,000	25,950	50,000	31,200	10,000	5,250	-	19,950
2024	255,000	147,675	115,000	68,925	40,000	24,750	50,000	29,700	10,000	4,950	40,000	19,350
2025	265,000	139,875	120,000	65,400	40,000	23,550	50,000	28,200	10,000	4,650	45,000	18,075
2026	280,000	131,700	125,000	61,725	45,000	22,275	55,000	26,625	10,000	4,350	45,000	16,725
2027	285,000	123,225	130,000	57,900	45,000	20,925	55,000	24,975	10,000	4,050	45,000	15,375
2028	285,000	114,675	130,000	54,000	45,000	19,575	55,000	23,325	10,000	3,750	45,000	14,025
2029	300,000	105,900	135,000	50,025	50,000	18,150	60,000	21,600	10,000	3,450	45,000	12,675
2030	300,000	96,900	140,000	45,900	50,000	16,650	60,000	19,800	10,000	3,150	40,000	11,400
2031	305,000	87,825	145,000	41,625	50,000	15,150	60,000	18,000	10,000	2,850	40,000	10,200
2032	315,000	78,525	145,000	37,275	55,000	13,575	65,000	16,125	10,000	2,550	40,000	9,000
2033	320,000	69,000	150,000	32,850	55,000	11,925	65,000	14,175	10,000	2,250	40,000	7,800
2034	330,000	59,250	155,000	28,275	55,000	10,275	70,000	12,150	10,000	1,950	40,000	6,600
2035	340,000	49,200	160,000	23,550	60,000	8,550	70,000	10,050	10,000	1,650	40,000	5,400
2036	345,000	38,925	165,000	18,675	60,000	6,750	70,000	7,950	10,000	1,350	40,000	4,200
2037	365,000	28,275	175,000	13,575	65,000	4,875	75,000	5,775	10,000	1,050	40,000	3,000
2038	375,000	17,175	180,000	8,250	65,000	2,925	75,000	3,525	15,000	675	40,000	1,800
2039	385,000	5,775	185,000	2,775	65,000	975	80,000	1,200	15,000	225	40,000	600
Total	5,260,000	1,448,550	2,465,000	683,025	885,000	246,825	1,065,000	294,375	180,000	48,150	665,000	176,175

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2020 NSFD GO Debt			
	Total		NSFD Portion	
Year	Principal	Interest	Principal	Interest
2023	165,000	90,900	165,000	90,900
2024	165,000	84,300	165,000	84,300
2025	165,000	77,700	165,000	77,700
2026	170,000	71,000	170,000	71,000
2027	175,000	64,100	175,000	64,100
2028	180,000	57,000	180,000	57,000
2029	185,000	49,700	185,000	49,700
2030	195,000	43,075	195,000	43,075
2031	200,000	38,150	200,000	38,150
2032	205,000	34,100	205,000	34,100
2033	210,000	29,950	210,000	29,950
2034	210,000	25,750	210,000	25,750
2035	220,000	21,450	220,000	21,450
2036	220,000	16,913	220,000	16,913
2037	220,000	12,238	220,000	12,238
2038	220,000	7,425	220,000	7,425
2039	220,000	2,475	220,000	2,475
Total	3,325,000	726,226	3,325,000	726,226

Debt Funding	2021A Refunding									
	Total		Levy Portion		Water Portion		Stormwater Portion		TID 2 portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	385,000	86,325	20,000	4,450	120,000	23,050	150,000	38,775	95,000	20,050
2024	400,000	78,475	20,000	4,050	120,000	20,650	160,000	35,675	100,000	18,100
2025	420,000	70,275	25,000	3,600	120,000	18,250	170,000	32,375	105,000	16,050
2026	445,000	61,625	25,000	3,100	125,000	15,800	185,000	28,825	110,000	13,900
2027	445,000	52,725	25,000	2,600	120,000	13,350	195,000	25,025	105,000	11,750
2028	465,000	43,625	25,000	2,100	120,000	10,950	210,000	20,975	110,000	9,600
2029	475,000	34,225	25,000	1,600	120,000	8,550	220,000	16,675	110,000	7,400
2030	490,000	25,800	25,000	1,163	120,000	6,450	235,000	12,713	110,000	5,475
2031	495,000	18,413	25,000	788	125,000	4,613	240,000	9,150	105,000	3,863
2032	490,000	11,025	20,000	450	120,000	2,775	245,000	5,513	105,000	2,288
2033	490,000	3,675	20,000	150	125,000	938	245,000	1,838	100,000	750
Total	5,000,000	486,188	255,000	24,050	1,335,000	125,375	2,255,000	227,538	1,155,000	109,225

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding Year	2021B Refunding			
	Total		Sewer Portion	
	Principal	Interest	Principal	Interest
2023	55,000	25,325	55,000	25,325
2024	60,000	23,600	60,000	23,600
2025	60,000	21,800	60,000	21,800
2026	60,000	20,000	60,000	20,000
2027	70,000	18,050	70,000	18,050
2028	70,000	15,950	70,000	15,950
2029	75,000	14,150	75,000	14,150
2030	70,000	12,700	70,000	12,700
2031	70,000	11,300	70,000	11,300
2032	75,000	9,850	75,000	9,850
2033	75,000	8,350	75,000	8,350
2034	75,000	6,850	75,000	6,850
2035	75,000	5,350	75,000	5,350
2036	80,000	3,800	80,000	3,800
2037	75,000	2,250	75,000	2,250
2038	75,000	750	75,000	750
Total	1,120,000	200,075	1,120,000	200,075

DEBT REPAYMENT SCHEDULES – EXISTING DEBT AS OF 12/31/22 (CONT.)

Debt Funding	2022A Bonds									
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	85,000	304,390	5,000	162,343	35,000	81,789	35,000	44,945	10,000	15,313
2024	140,000	199,000	20,000	108,300	70,000	52,500	40,000	28,400	10,000	9,800
2025	270,000	190,800	145,000	105,000	70,000	49,700	40,000	26,800	15,000	9,300
2026	270,000	180,000	145,000	99,200	70,000	46,900	40,000	25,200	15,000	8,700
2027	275,000	169,100	145,000	93,400	75,000	44,000	40,000	23,600	15,000	8,100
2028	280,000	158,000	150,000	87,500	75,000	41,000	40,000	22,000	15,000	7,500
2029	290,000	146,600	160,000	81,300	75,000	38,000	40,000	20,400	15,000	6,900
2030	290,000	135,000	160,000	74,900	75,000	35,000	40,000	18,800	15,000	6,300
2031	305,000	123,100	165,000	68,400	80,000	31,900	45,000	17,100	15,000	5,700
2032	305,000	112,425	165,000	62,625	80,000	29,100	45,000	15,525	15,000	5,175
2033	300,000	103,350	160,000	57,750	80,000	26,700	45,000	14,175	15,000	4,725
2034	305,000	94,275	160,000	52,950	85,000	24,225	45,000	12,825	15,000	4,275
2035	315,000	84,975	170,000	48,000	85,000	21,675	45,000	11,475	15,000	3,825
2036	325,000	75,375	170,000	42,900	90,000	19,050	50,000	10,050	15,000	3,375
2037	330,000	65,550	175,000	37,725	90,000	16,350	50,000	8,550	15,000	2,925
2038	335,000	55,575	175,000	32,475	95,000	13,575	50,000	7,050	15,000	2,475
2039	345,000	45,375	185,000	27,075	95,000	10,725	50,000	5,550	15,000	2,025
2040	360,000	34,800	190,000	21,450	95,000	7,875	55,000	3,975	20,000	1,500
2041	370,000	23,850	195,000	15,675	100,000	4,950	55,000	2,325	20,000	900
2042	610,000	9,150	425,000	6,375	115,000	1,725	50,000	750	20,000	300
Total	6,105,000	2,310,690	3,265,000	1,285,343	1,635,000	596,739	900,000	319,495	305,000	109,113

Debt Funding	2022B Notes									
	Total		Levy Portion		Water Portion		Sewer Portion		Stormwater Portion	
Year	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
2023	60,000	61,527	-	31,773	15,000	7,830	10,000	2,983	35,000	18,941
2024	130,000	38,100	60,000	20,400	15,000	4,725	15,000	1,575	40,000	11,400
2025	145,000	33,975	75,000	18,375	15,000	4,275	15,000	1,125	40,000	10,200
2026	150,000	29,550	75,000	16,125	15,000	3,825	15,000	675	45,000	8,925
2027	150,000	25,050	70,000	13,950	20,000	3,300	15,000	225	45,000	7,575
2028	135,000	20,775	70,000	11,850	20,000	2,700	-	-	45,000	6,225
2029	135,000	16,725	70,000	9,750	20,000	2,100	-	-	45,000	4,875
2030	135,000	12,675	70,000	7,650	20,000	1,500	-	-	45,000	3,525
2031	140,000	8,550	75,000	5,475	20,000	900	-	-	45,000	2,175
2032	215,000	3,225	145,000	2,175	20,000	300	-	-	50,000	750
Total	1,395,000	250,152	710,000	137,523	180,000	31,455	70,000	6,583	435,000	74,591

TOTAL PRINCIPAL & INTEREST BY FUND – AS OF 12/31/22

OUTSTANDING DEBT - 12/31/22

	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
2023	4,349,269	1,506,428	2,096,000	829,769	40,000	8,400	340,000	58,363	766,625	232,404	801,644	250,906	305,000	126,587
2024	4,661,839	1,255,111	2,286,785	699,679	40,000	7,200	360,000	48,838	821,190	181,118	833,864	211,144	320,000	107,132
2025	4,494,755	1,124,923	2,225,000	632,508	35,000	6,075	280,000	40,263	770,000	159,875	839,755	187,520	345,000	98,682
2026	4,388,027	999,896	2,205,000	567,750	30,000	5,100	280,000	32,988	650,000	139,962	853,027	164,264	370,000	89,832
2027	4,206,668	880,708	2,055,000	506,053	30,000	4,200	255,000	26,119	600,000	123,268	886,668	140,361	380,000	80,707
2028	3,961,609	765,121	1,970,000	446,210	35,000	3,225	265,000	19,425	570,000	107,287	721,609	117,967	400,000	71,007
2029	3,847,132	653,046	1,800,000	389,010	40,000	2,100	275,000	12,425	570,000	91,163	747,132	97,566	415,000	60,782
2030	3,260,000	553,950	1,750,000	336,009	25,000	1,125	165,000	7,200	520,000	76,156	370,000	82,641	430,000	50,820
2031	2,980,000	470,371	1,570,000	288,146	25,000	375	135,000	4,313	435,000	63,425	375,000	72,931	440,000	41,182
2032	2,795,000	395,383	1,515,000	245,058	-	-	105,000	2,288	375,000	53,199	345,000	63,519	455,000	31,320
2033	2,575,000	325,507	1,420,000	203,843	-	-	100,000	750	300,000	44,444	350,000	54,554	405,000	21,917
2034	1,900,000	264,731	1,205,000	166,311	-	-	-	-	180,000	38,257	355,000	45,240	160,000	14,923
2035	1,950,000	209,535	1,240,000	131,446	-	-	-	-	185,000	32,819	360,000	35,585	165,000	9,685
2036	1,645,000	158,444	1,035,000	99,237	-	-	-	-	195,000	27,156	375,000	25,663	40,000	6,388
2037	1,180,000	118,464	750,000	74,064	-	-	-	-	165,000	21,750	220,000	17,625	45,000	5,025
2038	1,200,000	84,338	760,000	52,488	-	-	-	-	170,000	16,675	220,000	11,675	50,000	3,500
2039	950,000	53,625	630,000	32,925	-	-	-	-	160,000	11,700	130,000	6,750	30,000	2,250
2040	360,000	34,800	190,000	21,450					95,000	7,875	55,000	3,975	20,000	1,500
2041	370,000	23,850	195,000	15,675					100,000	4,950	55,000	2,325	20,000	900
2042	610,000	9,150	425,000	6,375					115,000	1,725	50,000	750	20,000	300
	51,684,299	9,887,380	27,322,785	5,744,005	300,000	37,800	2,560,000	252,971	7,742,815	1,435,207	8,943,699	1,592,961	4,815,000	824,437

2023 Budget
Personnel Wage Summary

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
52000 - Village Manager					
100 - Salary & Wages	170,273	30,938	30,938	30,938	263,087
Village Manager Totals	170,273	30,938	30,938	30,938	263,087
53000 - Finance/Clerk					
100 - Salary & Wages	133,592	32,921	32,921	32,921	232,355
Finance/Clerk Totals	133,592	32,921	32,921	32,921	232,355
57000 - Court					
100 - Salary	61,933	-	-	-	61,933
Court Totals	61,933	-	-	-	61,933
61000 - Police:					
100 - Salary	759,883	-	-	-	759,883
110 - Patrol Wages	1,441,733	-	-	-	1,441,733
111 - Community Service Officers	73,888	-	-	-	73,888
112 - Clerical Wages	46,525	-	-	-	46,525
113 - Overtime	130,000	-	-	-	130,000
114 - Holiday Payout	61,313	-	-	-	61,313
Police Total	2,513,342	-	-	-	2,513,342
63000 - Health:					
100 - Salary & Wages	126,483	-	-	-	126,483
Health Total	126,483	-	-	-	126,483

2023 Budget
Personnel Wage Summary (cont.)

	Personnel Wages - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Wages
Engineering/Public Works:					
80000-100 - Salary & Wages	77,393	41,713	41,713	41,713	202,532
80000-120 - General DPW Labor	243,254	116,213	61,570	44,670	465,707
81000-101 - Staff Engineer Wages	18,472	18,472	18,472	18,472	73,888
82000-121 - Solid Waste Collection	132,465	-	-	-	132,465
82000-122 - Recycling Collection	77,861	-	-	-	77,861
83000-120 - Street Maintenance	28,836	-	-	-	28,836
84000-120 - Street Light Maintenance	15,988	-	-	-	15,988
86000-123 - Snow Removal	65,440	-	-	-	65,440
87000-127 - Mechanic	54,446	12,564	12,564	4,188	83,762
88000-128 - Parks	120,832	-	-	-	120,832
88000-126 - Forestry	55,844	-	-	-	55,844
89000-124 - Leaf Collection	56,349	-	-	-	56,349
89000-125 - Yardwaste Collection	63,075	-	-	-	63,075
89000-129 - Brush Chipping	32,440	-	-	-	32,440
Engineering/Public Works Total	1,042,695	188,962	134,319	109,043	1,475,019
65000 -Building Services					
100 - Salary & Wages	213,826	-	-	-	213,826
Inspection Total	213,826	-	-	-	213,826
55500 - Facilities Management					
100 - Salary & Wages**	43,729	-	-	-	43,729
Facilities Management Total	43,729	-	-	-	43,729
93100 - Library:					
100 - Salary & Wages	574,171	-	-	-	574,171
Library Total	574,171	-	-	-	574,171
Accumulated Totals	$ 4,880,045	$ 252,821	$ 198,178	$ 172,902	$ 5,503,946

2023 Budget
Personnel Benefit Summary

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
52000 - Village Manager					
150 - FICA	13,025	2,367	2,367	2,367	20,126
160 - Health/Dental Insurance Premium	40,098	8,911	8,911	8,911	66,831
161 - Health Insurance Co-Pay	1,305	290	290	290	2,175
170 - Retirement Contribution	11,579	2,104	2,104	2,104	17,891
180 - Group Life Insurance Premium	165	29	29	29	252
181 - Disability Insurance Premium	165	29	29	29	252
Village Manager Totals	66,337	13,730	13,730	13,730	107,527
53000 - Finance/Clerk					
150 - FICA	10,221	2,518	2,518	2,518	17,775
160 - Health/Dental Insurance Premium	23,248	3,964	3,964	3,964	35,140
161 - Health Insurance Co-Pay	753	108	108	108	1,077
170 - Retirement Contribution	9,083	2,239	2,239	2,239	15,800
180 - Group Life Insurance Premium	160	67	67	67	361
181 - Disability Insurance Premium	160	67	67	67	361
Finance/Clerk Totals	43,625	8,963	8,963	8,963	70,514
57000 - Court					
150 - FICA	4,739	-	-	-	4,739
160 - Health/Dental Insurance Premium	9,865	-	-	-	9,865
161 - Health Insurance Co-Pay	350	-	-	-	350
170 - Retirement Contribution	4,211	-	-	-	4,211
180 - Group Life Insurance Premium	96	-	-	-	96
181 - Disability Insurance Premium	96	-	-	-	96
Court Totals	19,356	-	-	-	19,356
60000 - Police					
150 - FICA	192,271	-	-	-	192,271
160 - Health/Dental Insurance Premium	461,283	-	-	-	461,283
161 - Health Insurance Co-Pay	15,150	-	-	-	15,150
170 - Retirement Contribution	319,509	-	-	-	319,509
180 - Group Life Insurance Premium	2,580	-	-	-	2,580
181 - Disability Insurance Premium	2,580	-	-	-	2,580
185 - Safety & Uniform Allowance	15,575	-	-	-	15,575
Police Total	1,008,948	-	-	-	1,008,948

Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
63000 - Health					
150 - FICA	9,676	-	-	-	9,676
160 - Health/Dental Insurance Premium	22,277	-	-	-	22,277
161 - Health Insurance Co-Pay	725	-	-	-	725
170 - Retirement Contribution	3,661	-	-	-	3,661
180 - Group Life Insurance Premium	48	-	-	-	48
181 - Disability Insurance Premium	48	-	-	-	48
Health Total	36,435	-	-	-	36,435
Facilities					
150 - FICA	1,854	-	-	-	1,854
170 - Retirement Contribution	1,647	-	-	-	1,647
Facilities Total	3,500	-	-	-	3,500
Engineering / Public Works					
Admin/General Operations - Taxes & Benefits	150,986.14	64,337	40,979	34,097	290,399
Engineering - Taxes & Benefits	8,499	8,499	8,499	8,499	33,996
Solid Waste / Recycling - Taxes & Benefits	99,049	-	-	-	99,049
Street Maintenance - Taxes & Benefits	13,311	-	-	-	13,311
Street Light Maintenance - Taxes & Benefits	6,751	-	-	-	6,751
Snow Removal - Taxes & Benefits	30,330	-	-	-	30,330
Garage - Taxes & Benefits	23,681	5,465	5,465	1,822	36,433
Parks/Forestry - Taxes & Benefits	81,158	-	-	-	81,158
Leaf/Yardwaste/Brush Collection - Taxes & Benefits	68,612	-	-	-	68,612
Engineering/Public Works Total	482,377	78,301	54,943	44,418	660,039
65000 - Building Services					
150 - FICA	16,358	-	-	-	16,358
160 - Health/Dental Insurance Premium	54,419	-	-	-	54,419
161 - Health Insurance Co-Pay	1,800	-	-	-	1,800
170 - Retirement Contribution	14,540	-	-	-	14,540
180 - Group Life Insurance Premium	312	-	-	-	312
181 - Disability Insurance Premium	312	-	-	-	312
Inspection Total	87,741	-	-	-	87,741

2023 Budget
Personnel Benefit Summary (cont.)

	Personnel Benefits - Allocation to Village Funds				
	General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total Benefits
93000 - Library					
150 - FICA	43,924	-	-	-	43,924
160 - Health/Dental Insurance Premium	59,585	-	-	-	59,585
161 - Health Insurance Co-Pay	1,800	-	-	-	1,800
170 - Retirement Contribution	28,871	-	-	-	28,871
180 - Group Life Insurance Premium	1,272	-	-	-	1,272
181 - Disability Insurance Premium	1,272	-	-	-	1,272
Library Total	136,724	-	-	-	136,724
Accumulated Totals	$ 1,885,043	$ 100,994	$ 77,636	$ 67,111	$ 2,130,784

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2023 Budget
Personnel Detail

	Annual Wages	Overtime	Other Pay	Total Wages	Employer Funded Benefits							Total Annual Wages & Benefits
					FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	
Village Manager:												
Village Manager	133,628	-	-	133,628	10,223	9,087	22,277	725	156	156	-	176,251
Assistant Manager	83,167	-	-	83,167	6,362	5,655	22,277	725	60	60	-	118,307
Administrative Assistant	46,126	166	-	46,292	3,541	3,148	22,277	725	36	36	-	76,056
Total	262,921	166	-	263,086	20,126	17,890	66,831	2,175	252	252	-	370,613
Finance/Clerk:												
Finance Director/Clerk	103,886	-	-	103,886	7,947	7,064	9,865	350	84	84	-	129,281
Assistant Finance Clerk	61,465	3,103	-	64,568	4,939	4,391	3,000	-	204	204	-	77,306
Deputy Clerk	59,966	3,935	-	63,901	4,888	4,345	22,277	725	72	72	-	96,281
Total	225,317	7,038	-	232,355	17,775	15,800	35,142	1,075	360	360	-	302,867
Court :												
Court Clerk	57,759	4,174	-	61,933	4,738	4,211	9,865	350	96	96	-	81,289
Total	57,759	4,174	-	61,933	4,738	4,211	9,865	350	96	96	-	81,289
Police Dept:												
Police Chief	125,634	-	-	125,634	9,611	16,609	22,277	725	204	204	500	175,764
Lieutenant	112,857	-	3,497	116,354	8,901	15,382	9,865	350	132	132	500	151,616
Lieutenant	112,857	-	3,497	116,354	8,901	15,382	22,277	725	132	132	500	164,403
Sergeant	101,872	9,369	3,809	115,050	8,801	15,210	22,277	725	372	372	500	163,307
Sergeant	101,872	17,262	2,358	121,492	9,294	16,061	22,277	725	132	132	500	170,613
Sergeant	96,779	6,826	4,886	108,491	8,300	14,343	22,277	725	60	60	500	154,755
Sergeant	101,872	12,724	4,449	119,045	9,107	15,738	22,277	725	120	120	500	167,632
Detective	95,947	7,895	3,193	107,035	8,188	14,150	22,277	725	300	300	500	153,475
Detective/CLO	89,942	6,844	2,258	99,044	7,577	13,094	22,277	725	60	60	500	143,336
Police Officer	88,685	4,559	3,534	96,778	7,404	12,794	22,277	725	360	360	500	141,198
Police Officer	88,685	5,289	3,534	97,508	7,459	12,891	22,277	725	132	132	500	141,624
Police Officer	88,685	5,203	3,212	97,100	7,428	12,837	22,277	725	48	48	500	140,963
Police Officer	88,685	6,577	3,534	98,796	7,558	13,061	22,277	725	48	48	500	143,013
Police Officer	88,685	4,645	3,534	96,864	7,410	12,805	9,865	350	36	36	1,000	128,367
Police Officer	88,685	5,246	2,891	96,822	7,407	12,800	22,277	725	36	36	500	140,603
Police Officer	88,685	7,252	3,534	99,471	7,610	13,150	22,277	725	24	24	500	143,781
Police Officer	88,685	7,123	2,249	98,057	7,501	12,963	9,865	350	36	36	500	129,308
Police Officer - step increase	88,685	4,356	3,212	96,253	7,363	12,725	22,277	725	24	24	500	139,891
Police Officer - step increase	88,685	6,835	3,534	99,054	7,578	13,095	22,277	725	48	48	250	143,075
Police Officer - step increase	83,025	1,860	3,308	88,193	6,747	11,659	9,865	350	24	24	500	117,362
Police Officer - step increase	67,800	2,283	1,228	71,311	5,455	9,427	22,277	725	24	24	500	109,744
Police Officer - step increase	66,209	2,206	-	68,415	5,234	9,044	9,865	350	24	24	250	93,206
Police Officer - step increase	87,042	3,426	-	90,468	6,921	11,960	1,500	-	12	12	325	111,198
Police Officer - step increase	64,548	2,220	2,572	69,340	5,305	9,167	22,277	725	48	48	250	107,159
Community Service Officer	19,158	-	-	19,158	1,466	-	-	-	-	-	1,000	21,624
Community Service Officer	17,786	-	-	17,786	1,361	-	-	-	-	-	1,000	20,147
Community Service Officer	19,158	-	-	19,158	1,466	-	-	-	-	-	1,000	21,624
Community Service Officer	17,786	-	-	17,786	1,361	-	-	-	-	-	1,000	20,147
Police Clerk	46,126	399	-	46,525	3,559	3,164	9,472	350	144	144	-	63,358
Total	2,315,120	130,399	67,823	2,513,342	192,271	319,509	461,283	15,150	2,580	2,580	15,575	3,522,290

2023 Budget
Personnel Detail (cont.)

					Employer Funded							Total
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	Wages & Benefits
Health Department:												
Nurse	53,843	-	-	53,843	4,119	3,661	22,277	725	48	48	-	84,721
Aide	10,642	-	-	10,642	814	-	-	-	-	-	-	11,456
Aide	10,617	-	-	10,617	812	-	-	-	-	-	-	11,429
Aide	10,642	-	-	10,642	814	-	-	-	-	-	-	11,456
Aide	9,888	-	-	9,888	756	-	-	-	-	-	-	10,644
Aide	10,389	-	-	10,389	795	-	-	-	-	-	-	11,184
Aide	9,888	-	-	9,888	756							10,644
Aide	10,574	-	-	10,574	809	-	-	-	-	-	-	11,383
Total	126,483	-	-	126,483	9,676	3,661	22,277	725	48	48	-	162,918
Engineering/Public Works/Facilities:												
Engineer/DPW Director	130,058	-	-	130,058	9,949	8,844	22,277	725	888	888	175	173,804
Staff Engineer	73,887	-	-	73,887	5,652	5,024	22,277	725	72	72	175	107,885
Superintendent/Forester	91,982	-	-	91,982	7,037	6,255	22,277	725	276	276	175	129,002
Garage Supervisor/Mechanic	80,511	3,251	-	83,762	6,408	5,696	22,277	725	576	576	175	120,195
Foreman	75,305	8,146	1,810	85,261	6,522	5,798	22,277	725	540	540	175	121,838
Driver/Collector	65,493	7,132	-	72,625	5,556	4,938	22,277	725	384	384	175	107,064
Driver/Collector	65,643	3,598	-	69,241	5,297	4,708	22,277	725	216	216	175	102,855
Driver/Collector	66,886	9,647	3,409	79,942	6,116	5,436	21,135	725	84	84	175	113,697
Service Worker	66,222	1,146	-	67,368	5,154	4,581	9,865	350	360	360	175	88,213
Service Worker	66,007	5,950	-	71,957	5,505	4,893	22,277	725	84	84	175	105,700
Service Worker	66,072	1,620	-	67,692	5,178	4,603	22,277	725	204	204	175	101,059
Service Worker	60,214	5,444	-	65,658	5,023	4,465	22,277	725	168	168	175	98,659
Service Worker	60,214	3,257	-	63,471	4,856	4,316	22,277	725	60	60	175	95,939
Service Worker	60,214	2,909	-	63,123	4,829	4,292	22,277	725	48	48	175	95,518
Service Worker	60,214	347	-	60,561	4,633	4,118	22,277	725	48	48	175	92,586
Service Worker	56,217	1,563	-	57,780	4,420	3,929	22,277	725	48	48	175	89,402
Service Worker	53,540	446	-	53,986	4,130	3,671	22,277	725	60	60	175	85,084
Service Worker	53,540	463	-	54,003	4,131	3,672	22,277	725	60	60	175	85,104
Service Worker/Utility Tech	66,886	11,142	1,383	79,411	6,075	5,400	9,865	350	84	84	175	101,444
Service Worker/Utility Tech	65,493	5,904	-	71,397	5,462	4,855	22,277	725	84	84	175	105,059
Summer Seasonal	7,840	-	-	7,840	600	-	-	-	-	-	175	8,615
Summer Seasonal	7,840	-	-	7,840	600	-	-	-	-	-	175	8,615
Summer Seasonal	7,840	-	-	7,840	600	-	-	-	-	-	175	8,615
Summer Seasonal	7,840	-	-	7,840	600	-	-	-	-	-	175	8,615
Custodian	24,220	-	-	24,220	1,853	1,647	-	-	-	-	-	27,720
Total	1,440,178	71,967	6,602	1,518,747	116,184	101,142	419,574	13,750	4,344	4,344	4,200	2,182,285
Building Services:												
Building Services Director	95,432	-	-	95,432	7,301	6,489	22,277	725	156	156	-	132,536
Building Inspector	69,949	5,196	-	75,145	5,749	5,110	22,277	725	132	132	-	109,269
Clerical Assistant	42,848	402	-	43,250	3,309	2,941	9,865	350	24	24	-	59,762
Total	208,229	5,597	-	213,826	16,358	14,540	54,419	1,800	312	312	-	301,567

					Employer Funded							Total
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	Wages & Benefits
Library:												
Library Director	90,521	-	-	90,521	6,925	6,155	22,277	725	276	276	-	127,155
Head of Circulation Services	58,240	-	-	58,240	4,455	3,960	22,277	725	276	276	-	90,210
Head of Adult Services	74,880	-	-	74,880	5,728	5,092	3,000	-	96	96	-	88,892
Head of Youth Services	76,960	-	-	76,960	5,887	5,233	3,000	-	60	60	-	91,201
Reference Librarian	57,200	-	-	57,200	4,376	3,890	3,000	-	168	168	-	68,801
Reference Librarian - AS	32,400	-	-	32,400	2,479	2,203	6,031	350	228	228	-	43,919
Reference Librarian - AS	30,745	-	-	30,745	2,352	2,091	-	-	168	168	-	35,524
Reference Assistant - AS	11,550	-	-	11,550	884	-	-	-	-	-	-	12,434
Circulation Assistant	9,405	-	-	9,405	719	-	-	-		-	-	10,124
Circulation Assistant	3,623	-	-	3,623	277	246	-	-	-	-	-	4,147
Circulation Assistant	12,334	-	-	12,334	944	-	-	-	-	-	-	13,278
Circulation Assistant	8,550	-	-	8,550	654	-	-	-	-	-	-	9,204
Circulation Assistant	9,833	-	-	9,833	752	-	-	-	-	-	-	10,585
Circulation Assistant	9,405	-	-	9,405	719	-	-	-	-	-	-	10,124
Circulation Assistant	9,293	-	-	9,293	711	-	-	-	-	-	-	10,004
Circulation Assistant - Sub	851	-	-	851	65	-	-	-	-	-	-	916
Circulation Assistant	12,113	-	-	12,113	927	-	-	-	-	-	-	13,040
Circulation Assistant - Sub	1,035	-	-	1,035	79	-	-	-	-	-	-	1,114
Circulation Clerk	6,900	-	-	6,900	528	-	-	-	-	-	-	7,428
Reference Assistant - YS	16,280	-	-	16,280	1,245	-	-	-	-	-	-	17,525
Circulation Clerk	5,985	-	-	5,985	458	-	-	-	-	-	-	6,443
Circulation Clerk	10,474	-	-	10,474	801	-	-	-	-	-	-	11,275
Shelver	2,389	-	-	2,389	183	-	-	-	-	-	-	2,572
Shelver	2,389	-	-	2,389	183	-	-	-	-	-	-	2,572
Shelver	2,389	-	-	2,389	183	-	-	-	-	-	-	2,572
Shelver	2,389	-	-	2,389	183	-	-	-	-	-	-	2,572
Shelver	2,389	-	-	2,389	183	-	-	-	-	-	-	2,572
Reference Assistant - YS	13,200	-	-	13,200	1,010	-	-	-	-	-	-	14,210
Reference Assistant - Sub	449	-	-	449	34	-	-	-	-	-	-	483
Total	574,171	-	-	574,171	43,924	28,871	59,585	1,800	1,272	1,272	-	710,895
Accumulated Totals	**5,210,178**	**219,341**	**74,425**	**5,503,944**	**421,052**	**505,625**	**1,128,976**	**36,825**	**9,264**	**9,264**	**19,775**	**7,634,725**

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2023 Budget
Personnel Detail - Two Year Comparision by Department

					Employer Funded Benefits							Total Annual
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	Wages & Benefits
Village Manager:												
Village Manager	133,628	-	-	133,628	10,223	9,087	22,277	725	156	156	-	176,251
Assistant Manager	83,167	-	-	83,167	6,362	5,655	22,277	725	60	60	-	118,307
Administrative Assistant	46,126	166	-	46,292	3,541	3,148	22,277	725	36	36	-	76,056
2023 Totals	262,921	166	-	263,087	20,126	17,890	66,831	2,175	252	252	-	370,613
2022 Totals	248,354	162	-	248,516	19,011	16,154	77,514	2,610	264	264	-	364,332
% Increase / (Decrease)	6%	0%	0%	6%	6%	11%	-14%	-17%	-5%	-5%	0%	2%
Finance/Clerk:												
Finance Director/Clerk	103,886	-	-	103,886	7,947	7,064	9,865	350	84	84	-	129,281
Assistant Finance Clerk	61,465	3,103	-	64,568	4,939	4,391	3,000	-	204	204	-	77,306
Deputy Clerk	59,966	3,935	-	63,901	4,888	4,345	22,277	725	72	72	-	96,281
2023 Totals	225,317	7,038	-	232,355	17,775	15,800	35,142	1,075	360	360	-	302,867
2022 Totals	218,760	5,952	-	224,712	17,190	14,606	40,301	1,290	348	348	-	298,795
% Increase / (Decrease)	3%	18%	0%	3%	3%	8%	-13%	-17%	3%	3%	0%	1%
Court :												
Court Clerk	57,759	4,174	-	61,933	4,738	4,211	9,865	350	96	96	-	81,289
2023 Totals	57,759	4,174	-	61,933	4,738	4,211	9,865	350	96	96	-	81,289
2022 Totals	59,035	4,185	-	63,220	4,836	4,109	11,463	420	504	504	-	85,057
% Increase / (Decrease)	-2%	0%	0%	-2%	-2%	2%	-14%	-17%	-81%	-81%	0%	-4%
Police Dept:												
Police Chief	125,634	-	-	125,634	9,611	16,609	22,277	725	204	204	500	175,764
Lieutenants (2)	225,714	-	6,994	232,708	17,802	30,764	32,142	1,075	264	264	1,000	316,019
Sergeants (4)	402,395	46,181	15,502	464,078	35,502	61,351	89,108	2,900	684	684	2,000	656,307
Detective	95,947	7,895	3,193	107,035	8,188	14,150	22,277	725	300	300	500	153,475
Detective/CLO	89,942	6,844	2,258	99,044	7,577	13,094	22,277	725	60	60	500	143,336
Police Officers (15)	1,255,474	69,080	39,876	1,364,430	104,379	180,378	263,730	8,650	924	924	7,075	1,930,490
Community Service Officers (4)	73,888	-	-	73,888	5,652	-	-	-	-	-	4,000	83,540
Police Clerk	46,126	399	-	46,525	3,559	3,164	9,472	350	144	144	-	63,358
2023 Totals	2,315,120	130,399	67,823	2,513,342	192,271	319,509	461,283	15,150	2,580	2,580	15,575	3,522,290
2022 Totals	2,285,662	130,000	67,255	2,482,917	189,943	279,205	544,183	18,600	2,532	2,532	15,575	3,535,486
% Increase / (Decrease)	1%	0%	1%	1%	1%	14%	-15%	-19%	2%	2%	0%	0%
Health Department:												
Nurse	53,843	-	-	53,843	4,119	3,661	22,277	725	48	48	-	84,721
Aides (7)	72,640	-	-	72,640	5,557	-	-	-	-	-	-	78,197
2023 Totals	126,483	-	-	126,483	9,676	3,661	22,277	725	48	48	-	162,918
2022 Totals	123,946	-	-	123,946	9,482	3,398	3,000	-	420	420	-	140,666
% Increase / (Decrease)	2%	0%	0%	2%	2%	8%	643%	100%	-89%	-89%	0%	16%

2023 Budget
Personnel Detail - Two Year Comparision (cont.)

					Employer Funded Benefits							Total Annual
	Annual Wages	Overtime	Other Pay	Total Wages	FICA	Retirement	Health/Dental	Co-Pays	Life	Disability	Clothing	Wages & Benefits
Engineering/Public Works/Facilities:												
Engineer/DPW Director	130,058	-	-	130,058	9,949	8,844	22,277	725	888	888	175	173,804
Staff Engineer	73,887	-	-	73,887	5,652	5,024	22,277	725	72	72	175	107,885
Superintendent/Forester	91,982	-	-	91,982	7,037	6,255	22,277	725	276	276	175	129,002
Garage Supervisor/Mechanic	80,511	3,251	-	83,762	6,408	5,696	22,277	725	576	576	175	120,195
Foreman	75,305	8,146	1,810	85,261	6,522	5,798	22,277	725	540	540	175	121,838
Collectors (3)	198,022	20,377	3,409	221,808	16,968	15,083	65,689	2,175	684	684	525	323,616
Service Workers (10)	602,454	23,146	-	625,600	47,858	42,541	210,358	6,875	1,140	1,140	1,750	937,263
Service Worker/Utility Techs (2)	132,379	17,046	1,383	150,808	11,537	10,255	32,142	1,075	168	168	350	206,503
Summer Seasonals (4)	31,360	-	-	31,360	2,399	-	-	-	-	-	700	34,459
Custodian	24,220	-	-	24,220	1,853	1,647	-	-	-	-	-	27,720
2023 Totals	1,440,178	71,967	6,602	1,518,747	116,184	101,142	419,574	13,750	4,344	4,344	4,200	2,182,285
2022 Totals	1,401,674	78,837	11,613	1,492,124	114,147	95,241	458,118	15,600	4,356	4,356	4,200	2,188,142
% Increase / (Decrease)	3%	-9%	-43%	2%	2%	6%	-8%	-12%	0%	0%	0%	0%
Building Services:												
Building Services Director	95,432	-	-	95,432	7,301	6,489	22,277	725	156	156	-	132,536
Building Inspector	69,949	5,196	-	75,145	5,749	5,110	22,277	725	132	132	-	109,269
Clerical Assistant	42,848	402	-	43,250	3,309	2,941	9,865	350	24	24	-	59,762
2023 Totals	208,229	5,597	-	213,826	16,358	14,540	54,419	1,800	312	312	-	301,567
2022 Totals	203,196	4,531	-	207,727	15,891	13,502	53,176	1,740	312	312	-	292,661
% Increase / (Decrease)	2%	24%	0%	3%	3%	8%	2%	3%	0%	0%	0%	3%
Library:												
Library Director	90,521	-	-	90,521	6,925	6,155	22,277	725	276	276	-	127,155
Head of Circulation Services	58,240	-	-	58,240	4,455	3,960	22,277	725	276	276	-	90,210
Head of Adult Services	74,880	-	-	74,880	5,728	5,092	3,000	-	96	96	-	88,892
Head of Youth Services	76,960	-	-	76,960	5,887	5,233	3,000	-	60	60	-	91,201
Reference Librarian (6)	161,375	-	-	161,375	12,345	8,183	9,031	350	564	564	-	192,413
Circulation Clerks (14)	100,250	-	-	100,250	7,669	246	-	-	-	-	-	108,165
Shelvers (5)	11,945	-	-	11,945	914	-	-	-	-	-	-	12,859
2023 Totals	574,171	-	-	574,171	43,924	28,871	59,585	1,800	1,272	1,272	-	710,895
2022 Totals	480,661	-	-	480,661	36,770	21,957	44,777	1,290	828	798	-	587,081
% Increase / (Decrease)	19%	0%	0%	19%	19%	31%	33%	40%	54%	59%	0%	21%
2023 Accumulated Totals	**5,210,178**	**219,341**	**74,425**	**5,503,944**	**421,052**	**505,625**	**1,128,976**	**36,825**	**9,264**	**9,264**	**19,775**	**7,634,725**
2022 Accumulated Totals	**5,021,288**	**223,667**	**78,868**	**5,323,822**	**407,272**	**448,172**	**1,232,532**	**41,550**	**9,564**	**9,534**	**19,775**	**7,492,221**
$ Increase / (Decrease)	**188,890**	**(4,325)**	**(4,443)**	**180,122**	**13,780**	**57,453**	**(103,556)**	**(4,725)**	**(300)**	**(270)**	**-**	**142,504**
% Increase / (Decrease)	**4%**	**-2%**	**-6%**	**3%**	**3%**	**13%**	**-8%**	**-11%**	**-3%**	**-3%**	**0%**	**2%**

2023 Budget
Personnel Wage & Benefits - Utility Fund Allocation

		Percentage of Wage & Benefits Allocated to Funds				
		General Fund	Water Utility	Sewer Utility	Stormwater Utility	Total
Village Manager:						
Village Manager	Boening	70%	10%	10%	10%	100%
Assistant Manager	Harrigan	70%	10%	10%	10%	100%
Administrative Assistant	Granstrom	40%	20%	20%	20%	100%
Total						
Finance/Clerk:						
Finance Director/Clerk	Krueger	70%	10%	10%	10%	100%
Assistant Finance Clerk	Ramos	25%	25%	25%	25%	100%
Deputy Clerk	Granstrom	70%	10%	10%	10%	100%
Total						
Engineering/Public Works/Facilities						
Engineer/DPW Director	Edlebeck	25%	25%	25%	25%	100%
Staff Engineer	Charczuk	25%	25%	25%	25%	100%
Superintendent/Forester	McCarthy	70%	10%	10%	10%	100%
Garage Supervisor/Mechanic	Witte	65%	15%	15%	5%	100%
Foreman	Sipek	100%	0%	0%	0%	100%
Driver/Collector	Medina	100%	0%	0%	0%	100%
Driver/Collector	Nardi	100%	0%	0%	0%	100%
Driver/Collector	Raasch	60%	10%	15%	15%	100%
Service Worker	Lockwood	50%	10%	25%	15%	100%
Service Worker	Paape	75%	10%	10%	5%	100%
Service Worker	Speth	100%	0%	0%	0%	100%
Service Worker	Mazur	60%	10%	20%	10%	100%
Service Worker	Zanger	65%	5%	15%	15%	100%
Service Worker	Von Meece	100%	0%	0%	0%	100%
Service Worker	Torrence	100%	0%	0%	0%	100%
Service Worker	Stewart	90%	0%	5%	5%	100%
Service Worker	Sanchez	100%	0%	0%	0%	100%
Service Worker	Hall	100%	0%	0%	0%	100%
Service Worker/Utility Tech	Tuma	25%	75%	0%	0%	100%
Service Worker/Utility Tech	Markey	65%	35%	0%	0%	100%
Summer Seasonal	Bonfiglio	100%	0%	0%	0%	100%
Summer Seasonal	Lipscomb	100%	0%	0%	0%	100%
Summer Seasonal	Vacant	100%	0%	0%	0%	100%
Summer Seasonal	Vacant	100%	0%	0%	0%	100%
Custodian	Waranka	100%	0%	0%	0%	100%

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Expense Account Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Allocation Amount			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
Finance/Clerk	Accounting/utility software license	$ 14,000	7,700	2,100	2,100	2,100
Village Hall	Postage	$ 17,500	14,875	875	875	875
Village Hall	Utilities - Electric/Water/Stormwater	$ 65,000	45,500	7,800	5,850	5,850
Village Hall	Office Supplies	$ 15,000	12,750	750	750	750
Village Hall	Telephone/internet	$ 16,800	11,760	1,680	1,680	1,680
Facilities Management	Facility Maintenance	$ 92,750	80,000	4,250	4,250	4,250
Public Works	Travel/Training/Meetings	$ 7,000	3,500	1,170	1,170	1,160
Public Works	Telephone/internet	$ 21,800	15,260	2,180	2,180	2,180
Public Works	GIS Annual Cost	$ 28,000	7,000	7,000	7,000	7,000
Public Works	Weather Monitoring Software	$ 2,400	600	600	600	600
Public Works	Utilities - Electric/Water/Stormwater	$ 35,000	24,500	4,200	3,150	3,150
Public Works	Office Supplies	$ 1,285	900	128	128	129
Public Works	Fuel & Oil	$ 125,000	75,000	12,500	18,750	18,750
Public Works	Locating Costs (Digger Hotline)	$ 4,600	1,000	1,200	1,200	1,200
Public Works	Engineer Consulting Services	$ 20,000	5,000	5,000	5,000	5,000
Contingencies & Transfers	Postemployment benefit liability	$ 20,000	11,000	3,000	3,000	3,000
Insurance	Insurance	$ 312,462	171,852	46,870	46,870	46,870
Contracted Services	Audit services	$ 50,000	27,500	7,500	7,500	7,500
	Totals	$ 848,597	$ 515,697	$ 108,803	$ 112,053	$ 112,044

Expense Account Percentage Distribution to Utility Funds

Department	Account Description	Total Budget	Expense Percentage Allocation			
			General Fund	Water Utility	Sewer Utility	Stormwater Utility
Finance/Clerk	Accounting/utility software	100%	55%	15%	15%	15%
Village Hall	Postage	100%	85%	5%	5%	5%
Village Hall	Utilities - Electric/Water/Stormwater	100%	70%	12%	9%	9%
Village Hall	Office Supplies	100%	85%	5%	5%	5%
Village Hall	Telephone/internet	100%	70%	10%	10%	10%
Facilities Management	Facility Maintenance	100%	86%	5%	5%	5%
Public Works	DPW Travel/Training/Meetings	100%	50%	17%	17%	16%
Public Works	DPW Phone - mainline/cellphones/internet	100%	70%	10%	10%	10%
Public Works	GIS Annual Cost	100%	25%	25%	25%	25%
Public Works	Weather Monitoring Software	100%	25%	25%	25%	25%
Public Works	Utilities - Electric/Water/Stormwater	100%	70%	12%	9%	9%
Public Works	Office Supplies	100%	70%	10%	10%	10%
Public Works	Gas & Fuel	100%	60%	10%	15%	15%
Public Works	Locating Costs (Digger Hotline)	100%	22%	26%	26%	26%
Public Works	Engineer Consulting Services	100%	25%	25%	25%	25%
Contingencies & Transfers	Postemployment benefit liability	100%	55%	15%	15%	15%
Insurance	Insurance	100%	55%	15%	15%	15%
Contracted Services	Audit services	100%	55%	15%	15%	15%

Deposits and Investments

Investment of Village funds is restricted by state statutes. Available investments are limited to:

a. Time deposits in any credit union, bank, savings bank or trust company maturing in three years or less.
b. Bonds or securities of any county, Village, drainage district, technical college district, village, town, or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority, or the Wisconsin Aerospace Authority.
c. Bonds or securities issued or guaranteed by the federal government.
d. The local government investment pool.
e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
g. Repurchase agreements with public depositories, with certain conditions.

Capital Assets

Capital assets are defined by the government as assets with an initial cost of more than $10,000 for general capital assets and infrastructure assets, and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated fair value at the date of donation.

FINANCIAL POLICIES

Fund Balance

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

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

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

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

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

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

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

FEE SCHEDULE

Department	Description	Cost
General	NSF Checks/ACH	$ 30.00
General	Stop Payment of Check	$ 30.00
General	Special Event Administrative Fee	$ 35.00
General	Chronic Nuisance Premises, Admin Fee added for law enforcement	$ 100.00
	Beverage Licenses:	
Clerk/Treasurer	Retail Class "A" (Malt Beverages)	$ 100.00
Clerk/Treasurer	Retail Class "A"	$ 500.00
Clerk/Treasurer	Class "B" Regular	$ 500.00
Clerk/Treasurer	Class "B" (Malt Beverage)	$ 100.00
Clerk/Treasurer	Class "C" Wine	$ 250.00
Clerk/Treasurer	Class "A" Combination	$ 600.00
Clerk/Treasurer	Class "B" Combination	$ 600.00
Clerk/Treasurer	Temporary Class "B"	$ 10.00
Clerk/Treasurer	Operators License	$ 50.00
Clerk/Treasurer	Operators License - Renewal	$ 50.00
Clerk/Treasurer	Cigarette/Tobacco License	$ 50.00
Clerk/Treasurer	Business Background checks/person	$ 20.00
Clerk/Treasurer	Publication Fee	$ 10.00
	Pet Licenses	
Clerk/Treasurer	Dog & Cat - unaltered	$ 24.00
Clerk/Treasurer	Dog & Cat - altered	$ 12.00
Clerk/Treasurer	Dog - after July 1	$ 6.00
Clerk/Treasurer	Dog/Cat late fee - unaltered	$ 12.00
Clerk/Treasurer	Dog/Cat late fee - altered	$ 6.00
Clerk/Treasurer	Replacement tag	$ 2.00
MADACC	Fee to reclaim dog or cat (first time)	$ 25.00
MADACC	Fee to reclaim dog or cat (subsequent events)	$ 50.00
	False Alarm Fees	
Clerk/Treasurer	Residential - 1st	Warning
Clerk/Treasurer	Residential & Commercial - 2nd and subsequent	$ 150.00
Clerk/Treasurer	Commercial	$ 150.00
Clerk/Treasurer	Transient Merchant	$ 150.00

FEE SCHEDULE

Department	Description	Cost
	Assessment Roll	
Clerk/Treasurer	Printed	$ 150.00
Clerk/Treasurer	Electronic	$ 20.00
Clerk/Treasurer	Special Assessment Letters	$ 25.00
	Tax Roll	
Clerk/Treasurer	Printed	$ 150.00
Clerk/Treasurer	Electronic	$ 20.00
	Zoning	
Zoning	Board of Appeals - Appeal fee	$ 250.00
Zoning	New Home	$ 150.00
Zoning	Addition	$ 75.00
Zoning	Accessory Structure (shed/garage)	$ 50.00
Zoning	Commercial Building	$ 250.00
Zoning	Zoning Amendment	$ 250.00
Zoning	Fee to be removed from BOA meeting and placed on next agenda after posted	$ 150.00
	Building	
Building	Minimum Building Permit	$ 80.00
Building	Building Permit Exceeding Minimum	$10.00 / $1,000 value
Building	Minimum Commercial Permit	$ 150.00
Building	Commercial Permit Exceeding Minimum	$10.00 / $1,000 value
Building	Minimum Electrical Permit	$ 55.00
Building	Minimum HVAC Permit	$ 55.00
Building	Minimum Plumbing Permit	$ 55.00
Building	Minimum Fence Permit	$ 55.00
Building	Exceeding Minimum Fence Permit	$0.50 / linear foot

FEE SCHEDULE

Department	Description	Cost
	Building (continued)	
Building	Roofing Maximum	$ 250.00
Building	Minimum Residential Roofing	$ 80.00
Building	Minimum Commercial Roofing	$ 150.00
Building	Exceeding Roofing Minimum	$10.00 / $1,000 value
Building	Work in the Public Right of Way	$ 60.00
Building	Dumpster Permit - First Month	$ 75.00
Building	Dumpster Permit - 2nd Month	$ 150.00
Building	Dumpster Permit - 3rd Month	$ 225.00
Building	Conditional Use	$ 100.00
Building	Erosion Control Permit (Engineering costs may apply)	$ 100.00
Building	Erosion Control Permit - Addition (Engineering costs may apply)	$ 50.00
Building	New Home - Early Start	$ 250.00
Building	Addition - Early Start	$ 100.00
Building	Occupancy Permits (Temporary - 30 Days)	$ 150.00
Building	Demolition Permit: 200 - 575 Sq Feet	$ 150.00
Building	Demolition Permit: > 576 Sq Feet	$ 500.00
Building	Fill Permit Application	$ 55.00
Building	Truck permit	$ 55.00
Building	Architectural Review Commission Review	$ 100.00
Building	Reinspection fee - residential/commercial	$50 / $150
Building	Missed appointment	$ 50.00
Building	Failure to schedule inspection within 30 days	$ 50.00
Building	Fee for starting work without permits	4x permit fee
Building	Fee for work done without permits and not meeting code	6x permit fee
Building	Fee for Flash Drive	$ 4.00

FEE SCHEDULE

Department	Description	Cost
	Overnight Parking	
Police	Overnight Parking Permit - Full Month	$ 30.00
Police	Overnight Parking Permit - After 15th of month	$ 15.00
Police	**Unpaid Parking Ticket - Administrative Fee**	
Police	15-28 days	$ 5.00
Police	29-56 days	$ 5.00
Police	57+ days	$ 5.00
	Accident Reports	
Police	Reports and/or Accidents - Per page	$ 0.30
Police	Reports and/or Accidents -DVD	$ 5.00
Police	Reports and/or Accidents -Thumb drive	Cost of drive
Police	Warrant Service Fee for serving others' warrants	$ 25.00
	Other	
Police	Fingerprinting	$ 2.00
Police	Investigative Fee	$ 20.00
Police	Police and administrative bail fee	$ 25.00
	Public Works	
Public Works	Special Pick-Up	$ 45.00
Public Works	Each additional 1/4 hour	$ 45.00
Public Works	Additional recycling bin	$ 75.00
Public Works	Right of Way Permit	$ 60.00
Public Works	Stormwater Utility Adjustment Review Application	$ 150.00
Public Works	Stormwater Utility Credit Application	$ 150.00

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GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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

BACC: Bayside Communications Center

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

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

GLOSSARY OF TERMS

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

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

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

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

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

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

CDA: Community Development Authority

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

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

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

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

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

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

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

GLOSSARY OF TERMS

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

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

DPW: Department of Public Works

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

DNR: Wisconsin Department of Natural Resources

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

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

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

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

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

FULL TIME EQUIVALENT (FTE): A term used to compare the hours budgeted for regular full-time and part-time, and temporary part-time employee hours. One full time equivalent is based on 2,080 hours for all departments, excluding certain police department positions for which 2,065 is considered to equal one full time equivalent.

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

GLOSSARY OF TERMS

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

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

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

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

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

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

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

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

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