



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.

LETTER OF TRANSMITTAL



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).

LETTER OF TRANSMITTAL



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 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 |

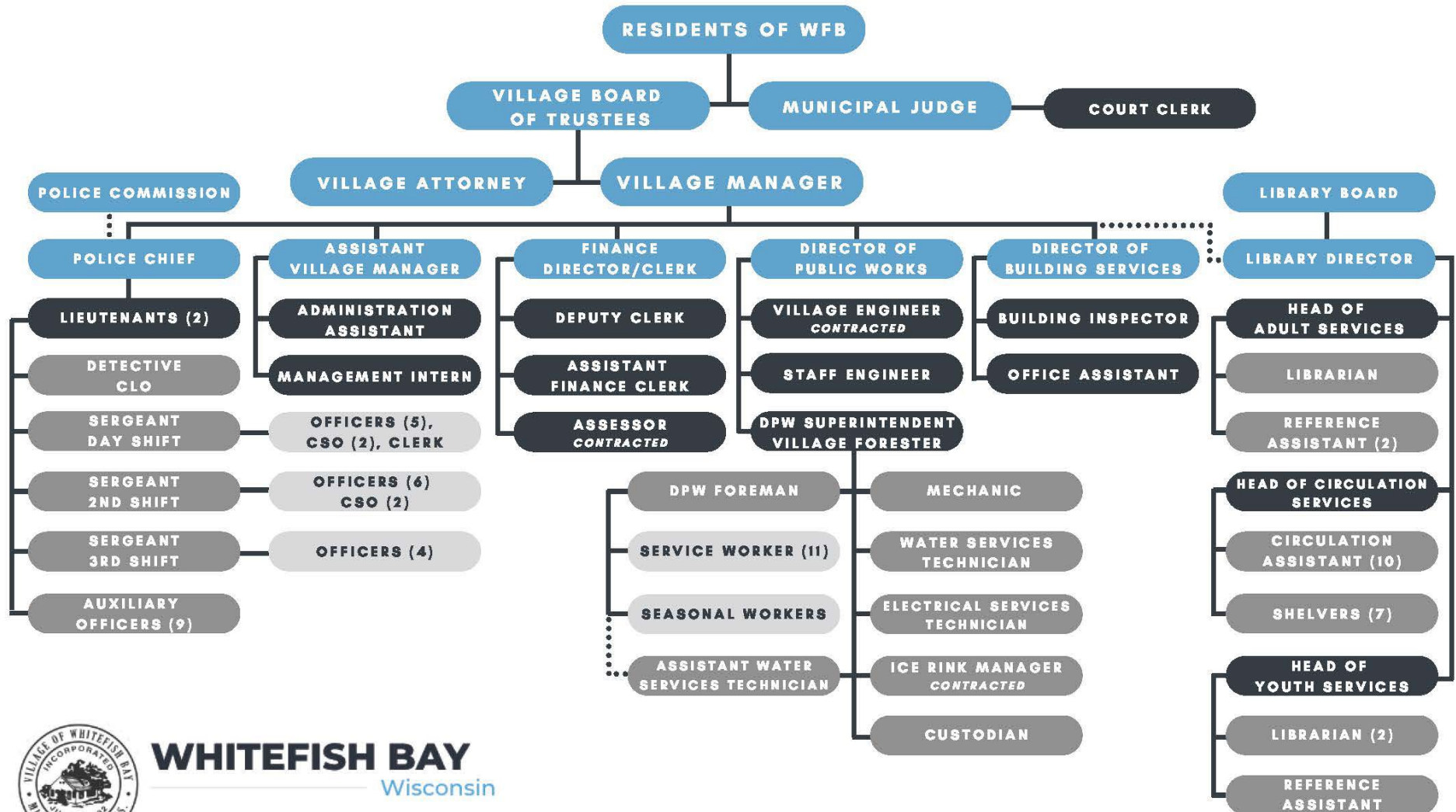
VILLAGE OF WHITEFISH BAY, WI

ORGANIZATIONAL CHART

LAST REVISED 10.05.2021

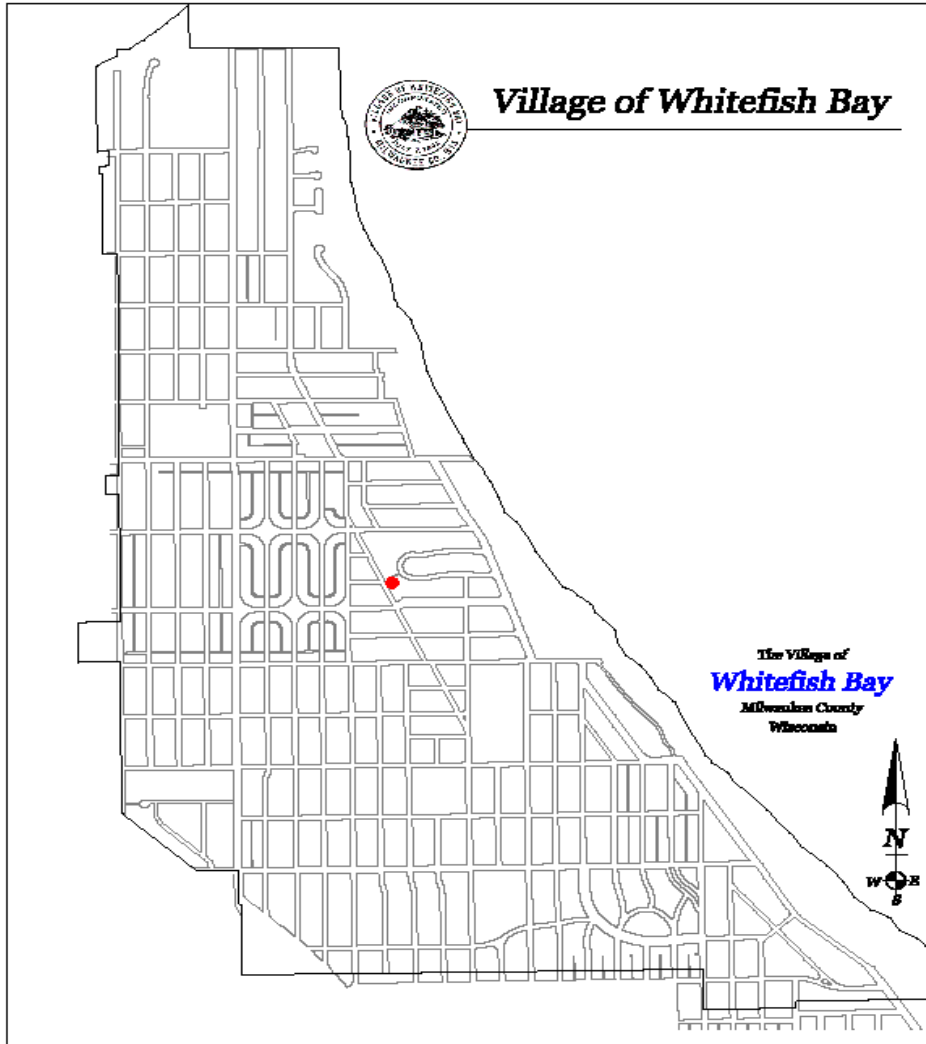
Regional Services

- 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%

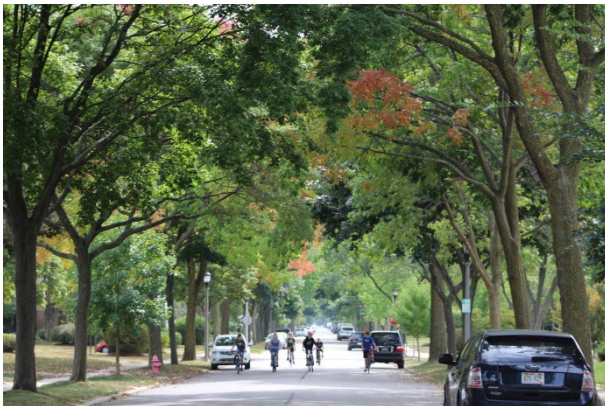
Community Recreation:

- **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.

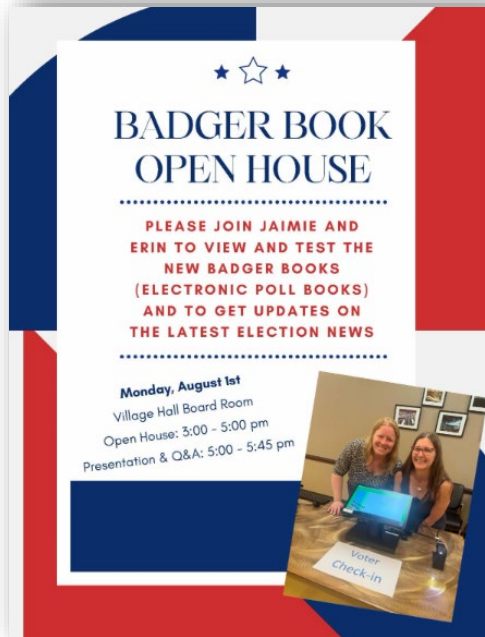
1 Improving Infrastructure, Enhancing Quality of Life

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.



Electoral Process Improvements – 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

3

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. Morill

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



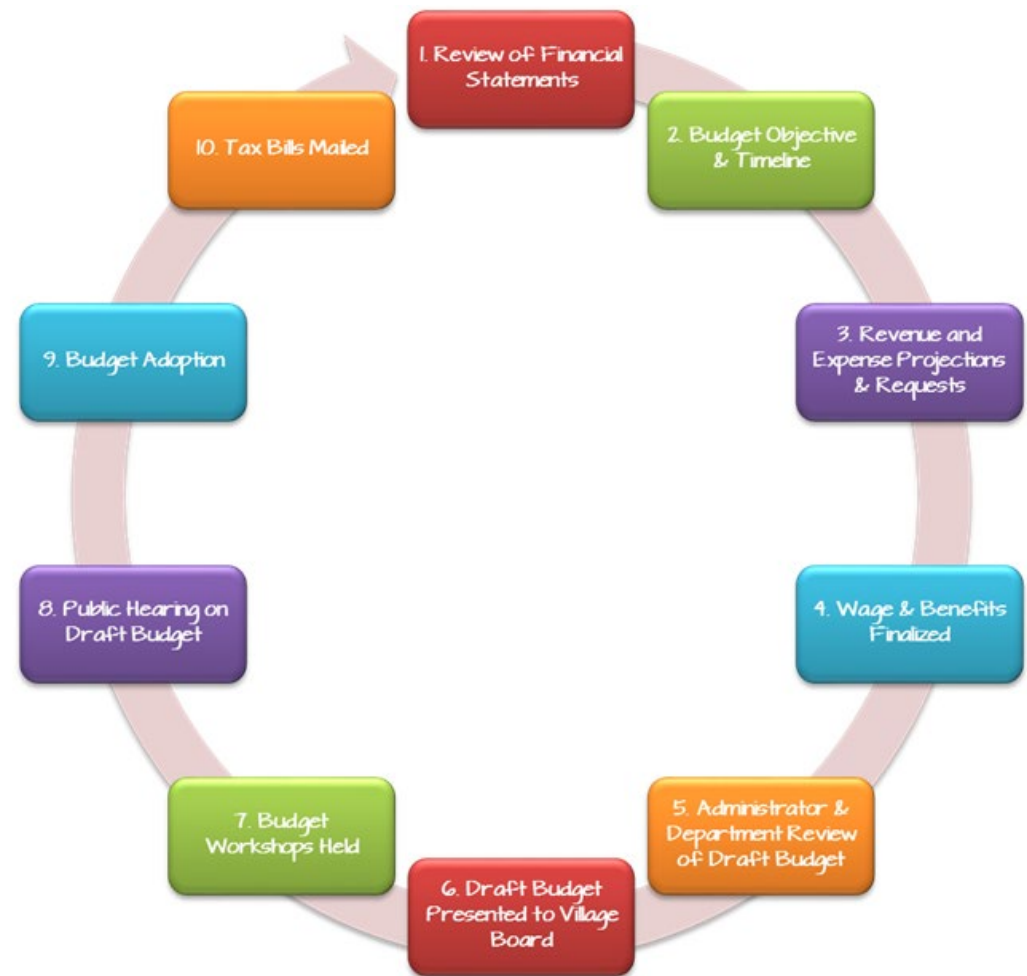
The budget process begins each year after the completion of the prior year's financial statement audit, typically in June. The Village Manager and Finance Director provide general guidelines to department heads to serve as parameters for compiling their operating budget requests, which begins with a 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 | <u>11,661,645</u> | <u>944,243</u> | <u>3,473,503</u> | <u>465,321</u> | <u>48,400</u> | <u>1,770,000</u> |
| Change in Equity | - | - | - | - | (44,750) | (1,745,000) |
| Beginning Equity Balance | <u>7,395,708</u> | <u>45,137</u> | <u>74,226</u> | <u>203,140</u> | <u>925,492</u> | <u>3,375,789</u> |
| Less: Surplus Applied | <u>(138,662)</u> | - | - | <u>(100,000)</u> | - | - |
| Ending Equity Balance | <u>\$ 7,257,046</u> | <u>\$ 45,137</u> | <u>\$ 74,226</u> | <u>\$ 103,140</u> | <u>\$ 880,742</u> | <u>\$ 1,630,789</u> |

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 | <u>1,115,813</u> | <u>320,775</u> | <u>2,308,370</u> | <u>2,506,376</u> | <u>841,092</u> | <u>37,830,071</u> |
| Change in Equity | (562,014) | 3,056 | 259,556 | 44,624 | - | (2,139,069) |
| Beginning Equity Balance | <u>774,101</u> | <u>50,149</u> | <u>8,625,130</u> | <u>9,288,136</u> | <u>3,880,629</u> | <u>42,972,385</u> |
| Less: Fund Balance Applied | - | - | - | - | <u>(211,592)</u> | <u>(588,916)</u> |
| Ending Equity Balance | <u>\$ 212,087</u> | <u>\$ 53,205</u> | <u>\$ 8,884,686</u> | <u>\$ 9,332,760</u> | <u>\$ 3,669,037</u> | <u>\$ 40,244,400</u> |

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 | <u>382,912</u> | <u>138,293</u> | <u>262,415</u> | <u>207,181</u> | -21.05% |
| Total Tax Levy | <u>\$ 11,551,408</u> | <u>\$ 11,820,885</u> | <u>\$ 12,076,686</u> | <u>\$ 12,602,827</u> | 4.36% |
| Municipal Property Tax Rate | <u>\$ 4.85</u> | <u>\$ 4.93</u> | <u>\$ 5.01</u> | <u>\$ 5.20</u> | |

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

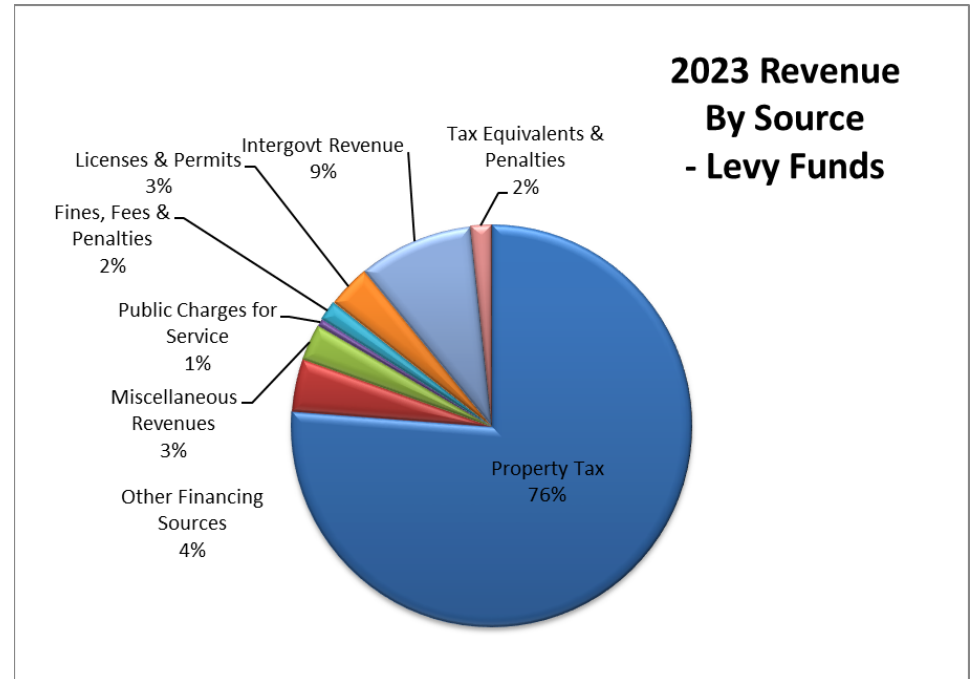


Revenue Overview

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.

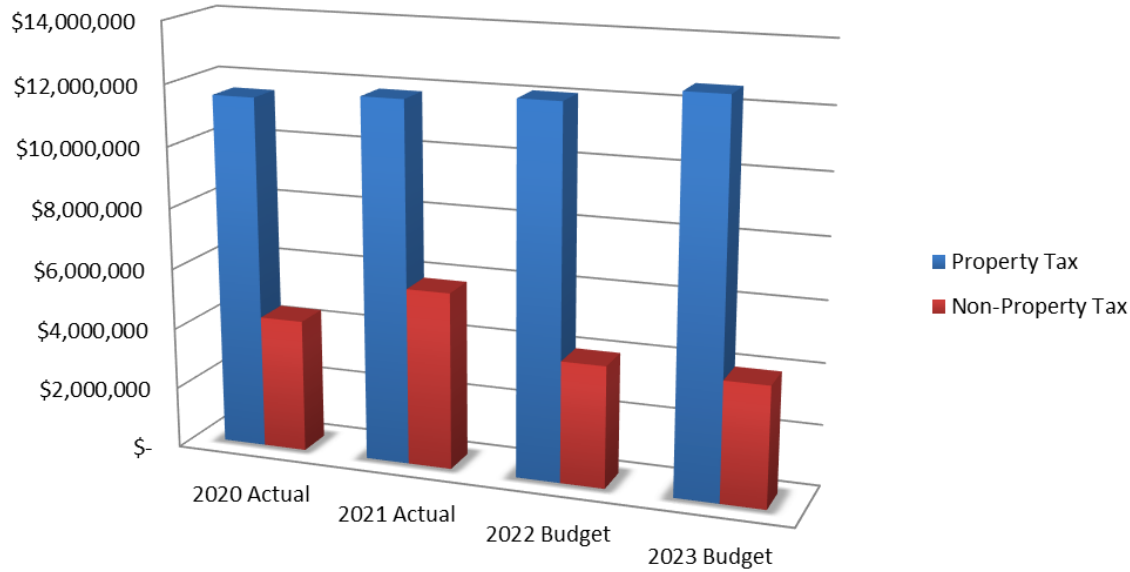
The other 24% of the Village's revenue sources are comprised of non-property tax sources.

- 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.





**Total Revenue
2020-2023**



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.

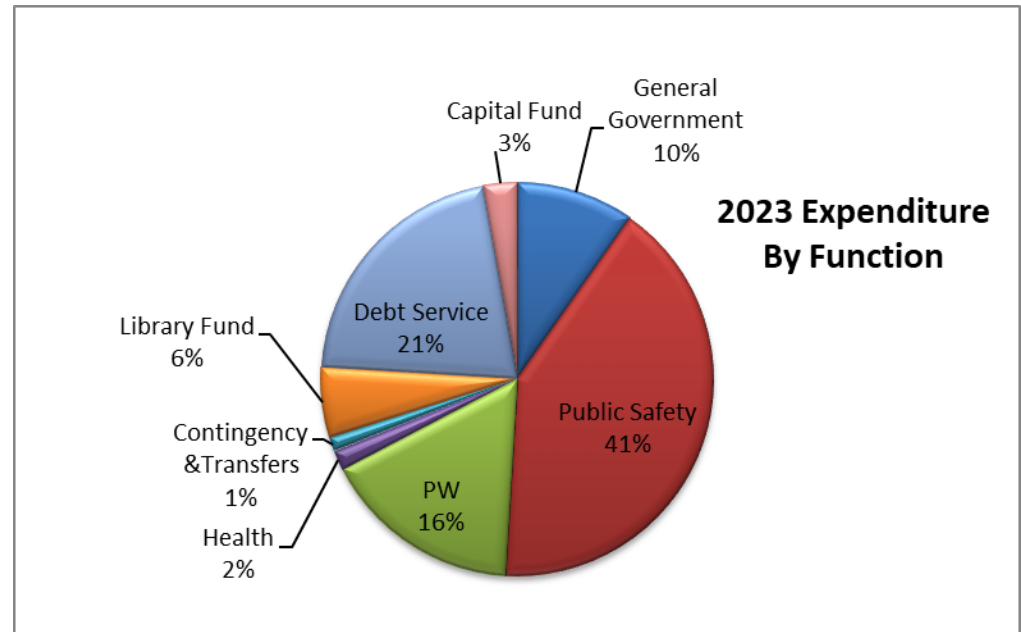
EXECUTIVE SUMMARY



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:

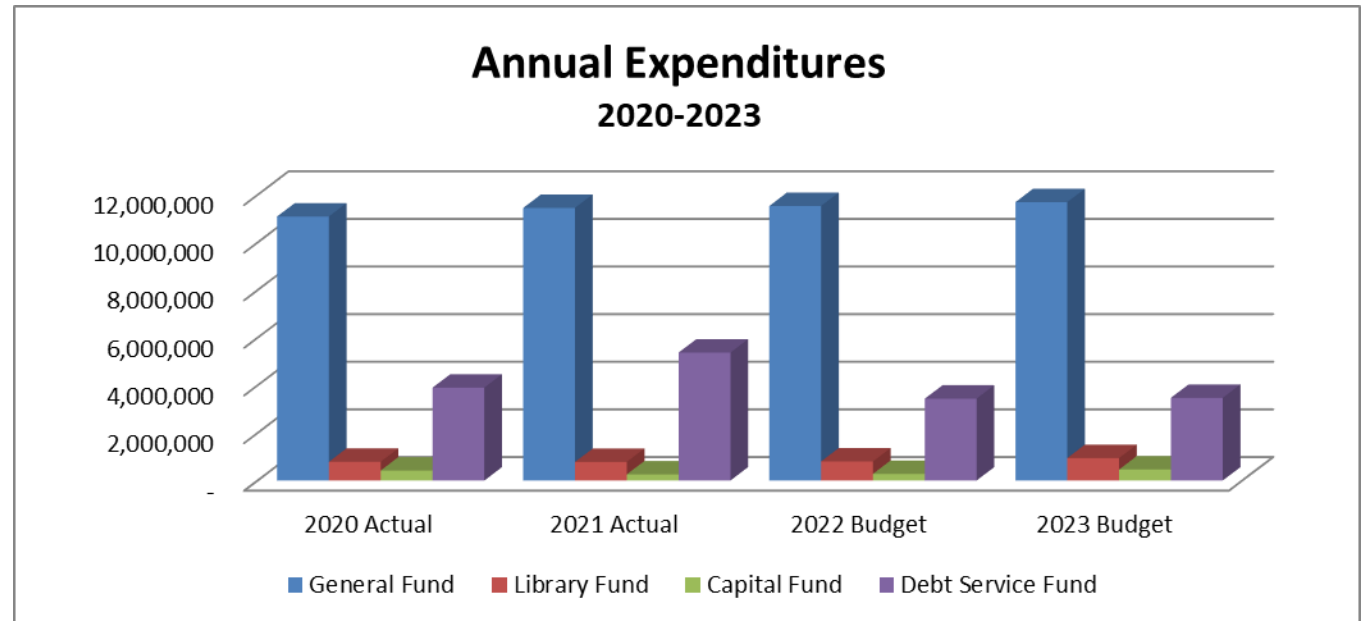
- Increased 19.64% as compared to 2020 Actual;
- Increased 20.80% as compared to 2021 Actual;
- Increased 17.69% as compared to 2022 Budget.

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.

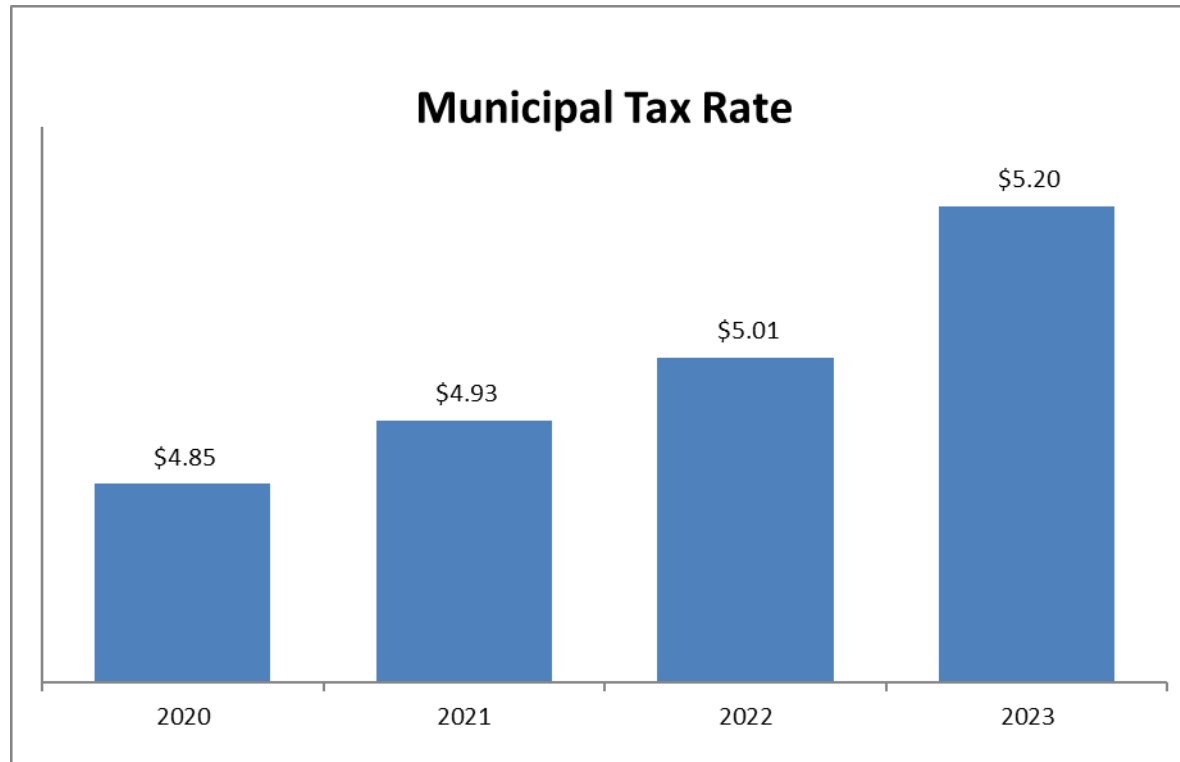
2023 Debt Service Fund expenditures;

- 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 | <u>\$ 4,000,000</u> | <u>\$ 20,000,000</u> |

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



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

Governmental Fund Types

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

Proprietary Funds

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

Major and Non-major Funds

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

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

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



The Village reports the following major governmental funds:

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

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

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

The Village reports the following proprietary funds

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

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

DESCRIPTION OF FUNDS AND ACCOUNTING STRUCTURE



The Village reports the following non-major governmental funds:

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

- Library Fund

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

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

Budgetary Basis of Accounting

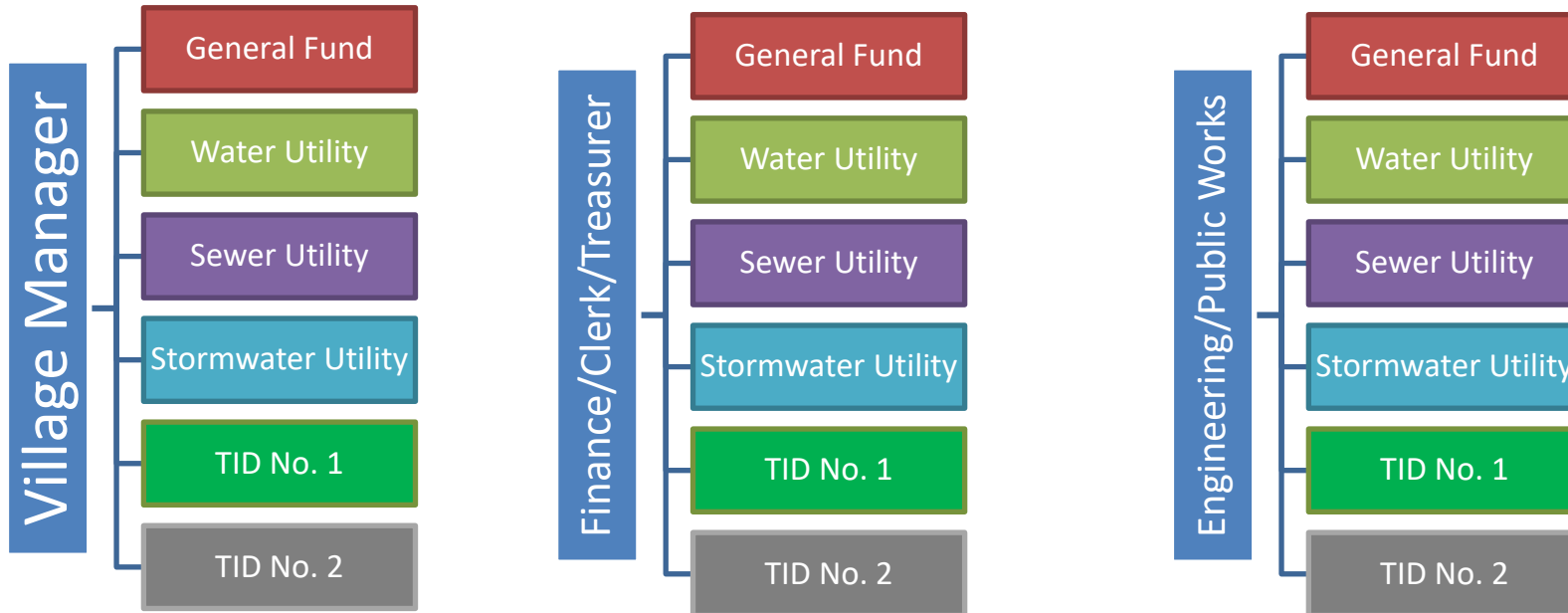
The basis for adoption of the Village's budgets is the same as that used for financial statement preparation. All individual funds are described in further detail within the applicable section of this budget document. It is a goal of the Village to propose and approve a balanced budget annually.

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 | <u>7,972,045</u> | <u>8,124,533</u> | <u>8,563,484</u> | <u>8,563,484</u> | <u>8,563,484</u> | <u>8,743,396</u> | 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: | <u>3,218,730</u> | <u>3,163,904</u> | <u>2,970,425</u> | <u>1,893,882</u> | <u>3,026,752</u> | <u>2,918,250</u> | -1.76% |
| Total Revenue | <u>\$ 11,190,775</u> | <u>\$ 11,288,437</u> | <u>11,533,909</u> | <u>\$ 10,457,366</u> | <u>\$ 11,590,236</u> | <u>\$ 11,661,645</u> | 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 | <u>\$ 11,089,805</u> | <u>\$ 11,452,560</u> | <u>11,533,909</u> | <u>\$ 8,947,848</u> | <u>\$ 11,427,766</u> | <u>\$ 11,661,645</u> | 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 | <u>\$ 7,573,810</u> | <u>\$ 7,408,674</u> | <u>7,233,238</u> | | <u>\$ 7,395,708</u> | <u>\$ 7,257,046</u> | |

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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 | | <u>8,289,106</u> | <u>8,389,941</u> | <u>8,873,172</u> | <u>8,597,091</u> | <u>8,847,484</u> | <u>9,027,396</u> | 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 | <u>212,986</u> | <u>55,776</u> | <u>3,000</u> | <u>19,422</u> | <u>217,844</u> | <u>10,000</u> | 233.33% (3) |
| Total Intergovernmental Revenue | | <u>1,392,991</u> | <u>1,207,382</u> | <u>1,072,762</u> | <u>733,207</u> | <u>1,287,432</u> | <u>1,080,634</u> | 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 | <u>50</u> | <u>100</u> | <u>100</u> | <u>150</u> | <u>100</u> | <u>1,150</u> | 1050.00% (4) |
| Total Licenses | | <u>10,235</u> | <u>12,430</u> | <u>12,350</u> | <u>9,702</u> | <u>12,350</u> | <u>13,400</u> | 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 | | <u>658,117</u> | <u>597,053</u> | <u>490,889</u> | <u>304,350</u> | <u>482,970</u> | <u>485,004</u> | -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 | | <u>8,370</u> | <u>136,271</u> | <u>185,436</u> | <u>15,983</u> | <u>18,000</u> | <u>148,662</u> | -19.83% |
| Total General Fund Revenue | | <u>\$ 11,190,775</u> | <u>\$ 11,288,437</u> | <u>\$ 11,533,909</u> | <u>\$ 10,457,366</u> | <u>\$ 11,590,236</u> | <u>\$ 11,661,645</u> | 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 Stabilization 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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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 | | <u>13,273</u> | <u>34,667</u> | <u>34,495</u> | <u>34,058</u> | <u>39,545</u> | <u>42,995</u> | 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 | <u>7,800</u> |

770 - Special Events

| | |
|---------------------------------|---------------|
| July 4th fireworks (reimbursed) | 19,000 |
| Fireworks disposal cost | 475 |
| Boards and Commissions Event | 2,000 |
| Total | <u>21,475</u> |

193 - Employee Recognition

| | |
|---------------------------------|--------------|
| Holiday appreciation lunch | 1,500 |
| Retirement/new hire recognition | 1,500 |
| Total | <u>3,000</u> |

190 - Travel/Training/Meetings

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

191 - Membership Dues

| | |
|---|--------------|
| Membership to League of WI Municipalities | 7,493 |
| Membership to Intergovernmental Cooperation Council | 350 |
| Constant Contact | 780 |
| Total | <u>8,623</u> |

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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: Strengthen 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 | | <u>212,460</u> | <u>232,981</u> | <u>250,873</u> | <u>170,547</u> | <u>232,807</u> | <u>255,885</u> | 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. | <u>500</u> |
| Total | 4,200 |

| | |
|--|------------|
| 191 - Professional Dues | |
| ICMA (Village Manager & Asst. Manager) | 1,200 |
| WCMA (Village Manager & Asst. Manager) | 250 |
| Bird City | <u>125</u> |
| 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:

Department Objective:

Performance Measures:

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

Goal 2

Department Goal:

Department Objective:

Performance Measures:

| 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% |

GENERAL FUND: FINANCE DIRECTOR / VILLAGE CLERK



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 | | <u>243,765</u> | <u>217,853</u> | <u>221,142</u> | <u>164,171</u> | <u>221,851</u> | <u>228,612</u> | 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

2023 Budget

Expenditure Detail - Finance/Clerk's Office

01-53000 Finance Director/Clerk Department

190 - Travel/Training/Meetings

| | |
|---|--------------|
| GFOA and WGFOA (Finance Director) | 500 |
| GAAP Updates (Finance Director) | 500 |
| Cellphone allowance (Finance Director) | 600 |
| 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 | | <u>58,891</u> | <u>18,587</u> | <u>39,095</u> | <u>51,782</u> | <u>72,740</u> | <u>19,696</u> | -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 | <u>500</u> |
| Total | 14,131 |

310 - Equipment Maintenance

| | |
|-------------------------|------------|
| ES&S Contract | 1,025 |
| ExpressVote Maintenance | <u>740</u> |
| Total | 1,765 |

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 | <u>800</u> |
| Total | 3,800 |

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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 | | <u>107,947</u> | <u>80,640</u> | <u>89,625</u> | <u>60,697</u> | <u>91,750</u> | <u>89,135</u> | -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) | <u>94,784</u> | <u>77,600</u> | <u>80,000</u> | <u>60,039</u> | <u>80,000</u> | <u>80,000</u> | 0.00% |
| Total Facilities Management | | <u>195,513</u> | <u>192,159</u> | <u>185,788</u> | <u>139,962</u> | <u>182,793</u> | <u>187,230</u> | 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 | | <u>52,125</u> | <u>52,675</u> | <u>50,910</u> | <u>13,395</u> | <u>50,910</u> | <u>51,000</u> | 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 | | | | |
|--------------------|--|-------------|-------------|-------------|
| Position | Employee FTE | | | |
| | 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 |
| Position | Employee FTE - Allocation to Utilities | | | |
| | 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 | | <u>150,842</u> | <u>169,842</u> | <u>159,271</u> | <u>124,843</u> | <u>167,277</u> | <u>161,390</u> | 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 | <u>1,600</u> |
| | |
| 191 - Dues | |
| WMJA (Judge) | 800 |
| WMCA (Court clerk) | 45 |
| Total | <u>845</u> |

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 | <u>7,300</u> | <u>5,682</u> | <u>5,000</u> | <u>1,583</u> | <u>5,000</u> | <u>5,000</u> | 0.00% |
| Total Legal | | <u>135,401</u> | <u>123,213</u> | <u>95,000</u> | <u>77,669</u> | <u>95,000</u> | <u>95,000</u> | 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.

GENERAL FUND: POLICE DEPARTMENT

2023 Police Department Department Budget Goals

Department:

Goal 1

Department Goal:

Department Objective:

Performance Measures:

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

Goal 2

Department Goal:

Department Objective:

Performance Measures:

| 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 | | <u>3,214,925</u> | <u>3,244,327</u> | <u>3,673,442</u> | <u>2,461,964</u> | <u>3,405,949</u> | <u>3,649,915</u> | -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 | | <u>191,107</u> | <u>190,697</u> | <u>146,500</u> | <u>98,964</u> | <u>158,100</u> | <u>159,000</u> | 8.53% |
| Total Police Department | | <u><u>3,512,098</u></u> | <u><u>3,555,171</u></u> | <u><u>3,937,981</u></u> | <u><u>2,650,770</u></u> | <u><u>3,682,064</u></u> | <u><u>3,958,256</u></u> | 0.51% |

Significant Variances Explanation:

- (1) Increased fuel costs
- (2) Increased spending related to CVMIC safety grant

2023 Budget

Expenditure Detail - Police Department

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 | <u>3,210</u> |
| Total | 92,056 |

251 - Telephone

| | |
|------------------------|------------|
| FirstNet | 6,180 |
| Verizon - Squad Phones | <u>300</u> |
| 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 | <u>900</u> |
| Total | 10,100 |

191 - Membership Dues

| | |
|------------------------------------|------------|
| Notary | 250 |
| International & WI Chief of Police | 320 |
| WILEAG | 1,200 |
| ALPRS Association | 200 |
| MCLEEA | <u>135</u> |
| 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 | <u>350</u> |
| 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 | <u>1,100</u> |
| Total | 14,400 |

452 - Investigative Fees

| | |
|--------------------|--------------|
| Investigative Fees | 600 |
| Lexis-Nexis | 1,800 |
| Tow | 1,500 |
| Record Checks | <u>1,000</u> |
| Total | 4,900 |

450 - Guns/Ammunition

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

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GENERAL FUND: PUBLIC SAFETY COMMISSION



Department Description

North Shore Fire Department: The North Shore Fire Department (NSFD) serves the Village, along with the six other North Shore Communities. NSFD provides fire and emergency medical services to the member communities. At the time the department was created, the Village sold 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 | | <u>2,658,766</u> | <u>2,664,817</u> | <u>2,717,884</u> | <u>2,618,778</u> | <u>2,717,884</u> | <u>2,798,044</u> | 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

GENERAL FUND: DEPARTMENT OF PUBLIC WORKS/ENGINEERING



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:

Department Objective:

Performance Measures:

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

Goal 2

Department Goal:

Department Objective:

Performance Measures:

| 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 | | <u>593,867</u> | <u>542,279</u> | <u>592,907</u> | <u>424,995</u> | <u>585,992</u> | <u>569,375</u> | -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 | | <u>20,383</u> | <u>54,081</u> | <u>69,205</u> | <u>34,361</u> | <u>69,592</u> | <u>74,647</u> | 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 | | <u>111,714</u> | <u>100,083</u> | <u>108,510</u> | <u>105,470</u> | <u>139,010</u> | <u>127,239</u> | 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 | | <u>37,182</u> | <u>22,207</u> | <u>23,000</u> | <u>24,870</u> | <u>29,119</u> | <u>21,000</u> | -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, Yardwaste 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 | | <u>217,701</u> | <u>212,281</u> | <u>276,255</u> | <u>85,731</u> | <u>234,603</u> | <u>227,976</u> | -17.48% |
| Total DPW/Engineering Department Expenditures | | <u>2,927,354</u> | <u>2,857,795</u> | <u>2,895,592</u> | <u>2,142,652</u> | <u>2,960,749</u> | <u>2,864,228</u> | -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.

2023 Budget

Expenditure Detail - Public Works/Engineering Department

01-80000 DPW/Engineering Administration

190 - Travel/Training/Meetings

| | |
|--|--------------|
| Professional certification/seminars (55% General Fund) | 1,250 |
| Land and road maintenance seminars | 150 |
| Forestry conferences/seminars | 100 |
| Mileage/travel | <u>2,000</u> |
| 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) | <u>50</u> |
| Total | 800 |

251 - Telephone

| | |
|---|--------------|
| DPW Building - landline and internet (70% General Fund) | 10,000 |
| Cellphone/pagers/aircards - Verizon (70% General Fund) | <u>4,000</u> |
| Total | 14,000 |

186 - Licensing & Testing

| | |
|--------------------------------|--------------|
| CDL annual updates | 1,500 |
| Random substance abuse testing | <u>3,000</u> |
| Total | 4,500 |

301 - Advertising/Printing

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

01-82000 Solid Waste

502 - Supplies & Carts

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

500 - Solid Waste Disposal - Transfer Center

| | |
|---|---------------|
| Transfer Center - yard & solid waste disposal | 225,000 |
| Street/solid waste disposal, landfill charges | <u>25,000</u> |
| 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 | <u>3,500</u> |
| Total | 3,500 |

510 - Street Light Maintenance

| | |
|---|--------------|
| Bulbs, ballasts, replacement light poles and luminaries | <u>7,500</u> |
| Total | 7,500 |

254 - Locating Costs (Digger Hotline)

| | |
|---|------------|
| Digger hotline tickets (25% General Fund) | 800 |
| Supplies (25% General Fund) | <u>200</u> |
| Total | 1,000 |

535 - Landscaping

| | |
|-----------------------------------|--------------|
| Mulch & playground chips | 10,000 |
| Flowers and perennials | 17,000 |
| Soil/compost, seed, shrubs, misc. | 3,000 |
| Natural turf program | <u>3,000</u> |
| Total | 33,000 |

541 - Replacement Trees

| | |
|---|---------------|
| Non-EAB replacement program trees, balled and burlapped | <u>27,000</u> |
| Total | 27,000 |

230 - Tree Removal - Contracted Services

| | |
|--|---------------|
| Non-EAB related tree maintenance and removal | <u>58,000</u> |
| Total | 58,000 |

232 - Pavement Marking - Contracted Services

| | |
|---|--------------|
| Crosswalks, edge lines, stop bars, etc. | <u>5,000</u> |
| Total | 5,000 |

231 - Tree Trimming - Contracted Services

| | |
|---|---------------|
| Trimming of very large trees and trees 40+ feet | <u>60,000</u> |
| 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:

Department Objective:

Performance Measures:

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

Goal 2

Department Goal:

Department Objective:

Performance Measures:

| 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 | | <u>322,386</u> | <u>308,290</u> | <u>314,435</u> | <u>221,017</u> | <u>309,627</u> | <u>323,272</u> | 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 | <u>13,000</u> |

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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 | <u>89,861</u> | <u>86,463</u> | <u>93,126</u> | <u>93,126</u> | <u>93,126</u> | <u>100,057</u> | 7.44% (2) |
| Total Health Department | | <u>219,789</u> | <u>249,674</u> | <u>233,792</u> | <u>204,173</u> | <u>264,578</u> | <u>262,975</u> | 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 than performing the service in-house. The Village contracts for services that include, but not limited to; independent financial auditing, domestic animal control, the Village's contribution to the State of Wisconsin Regulation of Weights & Measures, Information Technology, and as-needed design and engineering. Also included in this department are costs for Village-Wide anti-virus software and software support.

Budget Impact & Changes from Previous Year

- 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 | | <u>52,289</u> | <u>113,243</u> | <u>21,000</u> | <u>2,586</u> | <u>21,000</u> | <u>21,000</u> | 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 | | <u>153,349</u> | <u>252,329</u> | <u>172,056</u> | <u>147,155</u> | <u>173,798</u> | <u>172,402</u> | 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 | | <u>125,846</u> | <u>329,637</u> | <u>114,970</u> | <u>123,593</u> | <u>143,393</u> | <u>130,526</u> | 13.53% |
| Total General Fund Expenditures | | <u>\$ 11,142,094</u> | <u>\$ 11,453,573</u> | <u>\$ 11,533,909</u> | <u>\$ 8,947,848</u> | <u>\$ 11,427,766</u> | <u>\$ 11,661,645</u> | 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.

2023 Budget

Expenditure Detail - Contingency and Technology & Contracted Services

01-99000 Technology & Contracted Services

200 - Professional/Consulting Fees

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

240 - IT Support Services

| | |
|---------------------------------------|---------------|
| Website Management | 5,500 |
| Archive Social | 3,000 |
| Web management of Village Code | 4,500 |
| Annual IT Consultant Service Contract | <u>41,000</u> |
| 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 | <u>2,650</u> |
| 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 (Lew) Revenue: | | | | | | | |
| Library | \$ 710,581 | \$ 700,833 | \$ 716,744 | \$ 716,744 | \$ 716,744 | \$ 901,360 | 25.76% |
| Total Property Tax Revenue | <u>710,581</u> | <u>700,833</u> | <u>716,744</u> | <u>716,744</u> | <u>716,744</u> | <u>901,360</u> | 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: | <u>101,381</u> | <u>87,352</u> | <u>85,598</u> | <u>55,590</u> | <u>62,226</u> | <u>42,883</u> | -49.90% |
| Total Revenue | <u>\$ 811,962</u> | <u>\$ 788,185</u> | <u>\$ 802,342</u> | <u>\$ 772,334</u> | <u>\$ 778,970</u> | <u>\$ 944,243</u> | 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 | <u>80,403</u> | <u>79,621</u> | <u>70,000</u> | <u>67,473</u> | <u>70,000</u> | <u>80,000</u> | 14.29% |
| Total Library Expenditures | <u>\$ 789,210</u> | <u>\$ 781,652</u> | <u>\$ 802,342</u> | <u>\$ 601,007</u> | <u>\$ 805,783</u> | <u>\$ 944,243</u> | 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 | <u>\$ 65,417</u> | <u>\$ 71,950</u> | <u>\$ 43,351</u> | | <u>\$ 45,137</u> | <u>\$ 45,137</u> | |

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 | | <u>710,581</u> | <u>700,833</u> | <u>716,744</u> | <u>716,744</u> | <u>716,744</u> | <u>901,360</u> | 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 | | <u>78,899</u> | <u>58,754</u> | <u>30,949</u> | <u>31,181</u> | <u>31,181</u> | <u>13,733</u> | -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 | | <u>11,432</u> | <u>21,844</u> | <u>21,050</u> | <u>16,068</u> | <u>21,178</u> | <u>23,150</u> | 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 | | <u>2,099</u> | <u>2,644</u> | <u>3,000</u> | <u>3,764</u> | <u>3,867</u> | <u>4,000</u> | 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 | | <u>8,951</u> | <u>4,110</u> | <u>30,599</u> | <u>4,577</u> | <u>6,000</u> | <u>2,000</u> | -93.46% |
| Total Library Fund Revenue | | <u>\$ 811,962</u> | <u>\$ 788,185</u> | <u>\$ 802,342</u> | <u>\$ 772,334</u> | <u>\$ 778,970</u> | <u>\$ 944,243</u> | 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 | | <u>555,127</u> | <u>553,213</u> | <u>587,112</u> | <u>422,639</u> | <u>580,190</u> | <u>710,895</u> | 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 | | <u>84,067</u> | <u>76,177</u> | <u>70,025</u> | <u>52,865</u> | <u>74,705</u> | <u>66,925</u> | -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 | | <u>45,450</u> | <u>48,651</u> | <u>51,500</u> | <u>35,997</u> | <u>58,400</u> | <u>60,950</u> | 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 | | <u>24,163</u> | <u>23,990</u> | <u>23,705</u> | <u>22,033</u> | <u>22,488</u> | <u>25,473</u> | 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 | | <u>80,403</u> | <u>79,621</u> | <u>70,000</u> | <u>67,473</u> | <u>70,000</u> | <u>80,000</u> | 14.29% |
| Total Library Operations | | <u>\$ 789,210</u> | <u>\$ 781,652</u> | <u>\$ 802,342</u> | <u>\$ 601,007</u> | <u>\$ 805,783</u> | <u>\$ 944,243</u> | 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 | <u>2,485,870</u> | <u>2,857,226</u> | <u>2,534,043</u> | <u>2,534,043</u> | <u>2,534,043</u> | <u>2,750,890</u> | 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 | <u>579,228</u> | <u>2,048,732</u> | <u>436,838</u> | <u>117,216</u> | <u>554,054</u> | <u>446,763</u> | 2.27% |
| Total Non-Property Tax Revenue | <u>1,036,385</u> | <u>2,518,142</u> | <u>906,238</u> | <u>529,541</u> | <u>1,023,454</u> | <u>722,613</u> | -20.26% |
| Total Revenue | <u>\$ 3,522,255</u> | <u>\$ 5,375,368</u> | <u>\$ 3,440,281</u> | <u>\$ 3,063,584</u> | <u>\$ 3,557,497</u> | <u>\$ 3,473,503</u> | 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 | <u>\$ 3,902,009</u> | <u>\$ 5,375,368</u> | <u>\$ 3,440,281</u> | <u>\$ 3,330,350</u> | <u>\$ 3,483,271</u> | <u>\$ 3,473,503</u> | 0.97% |
| Beginning Fund Balance | \$ 379,754 | \$ - | \$ - | | \$ - | \$ 74,226 | |
| Annual Income / (Loss) | (379,754) | - | - | | 74,226 | - | |
| Applied Fund Balance | - | - | - | | - | - | |
| Ending Fund Balance | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | | <u>\$ 74,226</u> | <u>\$ 74,226</u> | |

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 | | <u>2,485,870</u> | <u>2,857,226</u> | <u>2,534,043</u> | <u>2,534,043</u> | <u>2,534,043</u> | <u>2,750,890</u> | 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 | | <u>457,157</u> | <u>469,410</u> | <u>469,400</u> | <u>412,325</u> | <u>469,400</u> | <u>275,850</u> | -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 | | <u>579,228</u> | <u>2,048,732</u> | <u>436,838</u> | <u>117,216</u> | <u>554,054</u> | <u>446,763</u> | 2.27% |
| Total Debt Service Fund Revenue | | <u>\$ 3,522,255</u> | <u>\$ 5,375,368</u> | <u>\$ 3,440,281</u> | <u>\$ 3,063,584</u> | <u>\$ 3,557,497</u> | <u>\$ 3,473,503</u> | 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 | | <u>\$ 3,902,009</u> | <u>\$ 5,375,368</u> | <u>\$ 3,440,281</u> | <u>\$ 3,330,350</u> | <u>\$ 3,483,271</u> | <u>\$ 3,473,503</u> | 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 used 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 | | <u>382,912</u> | <u>138,293</u> | <u>262,415</u> | <u>262,415</u> | <u>262,415</u> | <u>207,181</u> | -21.05% |
| Intergovernmental Revenue | | | | | | | | |
| 43792 | Misc. Grants | - | - | - | - | - | 158,140 | 100.00% (1) |
| Total Intergovernmental Revenue | | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>158,140</u> | 0.00% |
| Other Financing Sources: | | | | | | | | |
| 49601 | Applied surplus | - | - | 17,800 | - | - | 100,000 | 461.80% (2) |
| Total Other Financing Sources | | <u>-</u> | <u>-</u> | <u>17,800</u> | <u>-</u> | <u>-</u> | <u>100,000</u> | 0.00% |
| Total Capital Fund Revenue | | <u>\$ 382,912</u> | <u>\$ 138,293</u> | <u>\$ 280,215</u> | <u>\$ 262,415</u> | <u>\$ 262,415</u> | <u>\$ 465,321</u> | 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 | <u>21,840</u> |
| 1000 - Village Hall | |
| Laptop | 2,850 |
| Total Village Hall Capital Additions & Equipment | <u>2,850</u> |
| 1001 - Library | |
| Facility Structural Roof Evaluation for Solar | 7,500 |
| Library Fire Panel Replacement | 85,000 |
| Total Library Capital Additions & Equipment | <u>92,500</u> |
| 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 | <u>119,950</u> |
| 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 | <u>21,000</u> |
| Total Capital Additions & Equipment | <u>\$ 258,140</u> |

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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 30T service drone

Request Description:

\$15,402 requested to purchase the DJI Matrice 30T service drone. Capabilities include 41 minute flight time with the ability to hot swap batteries to minimize down time. Ability to handle adverse weather and temperatures with IP55 protections. Night flying compatible 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 solar 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 solar 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 purchase 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

WATER UTILITY FUND



| 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 | <u>2,294,830</u> | <u>3,197,814</u> | <u>2,548,926</u> | <u>1,767,578</u> | <u>2,570,381</u> | <u>2,567,926</u> | 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 | <u>1,003,415</u> | <u>2,515,121</u> | <u>922,185</u> | <u>914,866</u> | <u>941,859</u> | <u>1,024,029</u> | 11.04% |
| Total Water Operating Expenses | <u>3,601,739</u> | <u>3,921,586</u> | <u>2,212,046</u> | <u>1,589,804</u> | <u>2,180,289</u> | <u>2,308,370</u> | 4.35% |
| Increase/(Decrease) in Equity | <u>(1,306,909)</u> | <u>(723,772)</u> | <u>336,880</u> | <u>177,774</u> | <u>390,092</u> | <u>259,556</u> | |
| 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 | <u>\$ 6,959,277</u> | <u>\$ 8,026,792</u> | <u>\$ 8,571,918</u> | | <u>\$ 8,625,130</u> | <u>\$ 9,123,522</u> | |

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 | | <u>2,294,830</u> | <u>3,197,814</u> | <u>2,548,926</u> | <u>1,767,578</u> | <u>2,570,381</u> | <u>2,567,926</u> | 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 | | <u>1,485,017</u> | <u>154,595</u> | <u>101,000</u> | <u>19,269</u> | <u>86,000</u> | <u>86,000</u> | -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 | | <u>1,003,415</u> | <u>2,515,121</u> | <u>922,185</u> | <u>914,866</u> | <u>941,859</u> | <u>1,024,029</u> | 11.04% |
| Total Water Utility Expenses | | <u>\$ 3,601,739</u> | <u>\$ 3,921,586</u> | <u>\$ 2,212,046</u> | <u>\$ 1,589,804</u> | <u>\$ 2,180,289</u> | <u>\$ 2,308,370</u> | 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 | <u>1,500</u> |
| Total | 3,600 |

250 - Utilities

| | |
|-------------------------|--------------|
| Village Hall (10% W.U.) | 7,800 |
| DPW Building (10% W.U.) | <u>4,200</u> |
| Total | 12,000 |

251 - Telephone/Internet

| | |
|-------------------------|--------------|
| Village Hall (10% W.U.) | 1,680 |
| DPW Building (10% W.U.) | <u>2,180</u> |
| Total | 3,860 |

254 - Locating Costs (Digger Hotline)

| | |
|-----------------------------------|------------|
| Digger hotline tickets (25% W.U.) | 1,000 |
| Supplies (25% W.U.) | <u>200</u> |
| 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.) | <u>7,500</u> |
| 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.) | <u>128</u> |
| 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 |
|-----------------------------------|--------------------------|--------------------------|----------------------------|------------------|----------------------------|--------------------------|
| Capital Sources: | | | | | | |
| Debt proceeds | \$ - | \$ 1,455,000 | \$ 1,275,000 | \$ 1,815,000 | \$ 1,815,000 | \$ - |
| Total | <u>-</u> | <u>1,455,000</u> | <u>1,275,000</u> | <u>1,815,000</u> | <u>1,815,000</u> | <u>-</u> |
| Capital 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 | <u>609,059</u> | <u>647,909</u> | <u>707,538</u> | <u>290,493</u> | <u>1,036,413</u> | <u>1,177,176</u> |
| Change in Capital Activity | <u>(609,059)</u> | <u>807,091</u> | <u>567,462</u> | <u>1,524,507</u> | <u>778,587</u> | <u>(1,177,176)</u> |
| 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 | <u>\$ 473,120</u> | <u>\$ 643,261</u> | <u>\$ 1,386,453</u> | | <u>\$ 1,650,790</u> | <u>\$ 500,766</u> |

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

Below is repayment schedule for debt related to water utility projects as of 12/31/22:

| 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

SEWER UTILITY FUND



| 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 | 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 | <u>(248,400)</u> | <u>(1,053,322)</u> | <u>110,155</u> | <u>227,769</u> | <u>168,803</u> | <u>44,624</u> | |
| 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 | | <u>2,537,801</u> | <u>2,680,670</u> | <u>2,505,500</u> | <u>1,888,266</u> | <u>2,578,502</u> | <u>2,551,000</u> | 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 | <u>227,143</u> | <u>248,667</u> | <u>266,475</u> | <u>207,550</u> | <u>262,151</u> | <u>275,814</u> | 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 | <u>1,085,057</u> | <u>1,134,924</u> | <u>1,101,323</u> | <u>539,757</u> | <u>1,124,231</u> | <u>1,135,503</u> | 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 | | <u>12,105</u> | <u>15,027</u> | <u>20,000</u> | <u>6,810</u> | <u>15,769</u> | <u>17,500</u> | -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 | <u>379,397</u> | <u>253,533</u> | <u>224,504</u> | <u>128,430</u> | <u>224,504</u> | <u>250,905</u> | 11.76% (4) |
| Total Debt Service Expenses | | <u>1,461,896</u> | <u>2,335,374</u> | <u>1,007,547</u> | <u>906,380</u> | <u>1,007,547</u> | <u>1,077,559</u> | 6.95% |
| Total Sewer Expenses | | <u>\$ 2,786,201</u> | <u>\$ 3,733,992</u> | <u>\$ 2,395,345</u> | <u>\$ 1,660,497</u> | <u>\$ 2,409,698</u> | <u>\$ 2,506,376</u> | 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 | <u>1,500</u> |
| Total | 3,600 |

250 - Utilities

| | |
|-------------------------|--------------|
| Village Hall (10% S.U.) | 5,850 |
| DPW Building (10% S.U.) | <u>3,150</u> |
| Total | 9,000 |

251 - Telephone/Internet

| | |
|-------------------------|--------------|
| Village Hall (10% S.U.) | 1,680 |
| DPW Building (10% S.U.) | <u>2,180</u> |
| Total | 3,860 |

254 - Locating Costs (Digger Hotline)

| | |
|-----------------------------------|------------|
| Digger hotline tickets (25% S.U.) | 1,000 |
| Supplies (25% S.U.) | <u>200</u> |
| 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.) | <u>7,500</u> |
| Total | 46,870 |

300 - Office Supplies

| | |
|-----------------------------------|------------|
| Computer replacement (2 desktops) | 1,350 |
| Village Hall (5% S.U.) | 750 |
| DPW Building (10% S.U.) | <u>128</u> |
| 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 | <u>(525,720)</u> | <u>1,133,307</u> | <u>528,500</u> | <u>813,296</u> | <u>258,111</u> | <u>(411,500)</u> |
| 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 | <u>(397,775)</u> | <u>(319,285)</u> | <u>(224,504)</u> | | <u>(224,504)</u> | <u>(250,905)</u> |
| Ending Cash Balance | <u>\$ 1,348,834</u> | <u>\$ 991,289</u> | <u>\$ 1,405,440</u> | | <u>\$ 1,193,699</u> | <u>\$ 575,918</u> |

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

Below is repayment schedule for debt related to sewer utility projects as of 12/31/22:

| 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 | | | | |
|-------------------------------|--------------|-------------|-------------|-------------|
| 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% |
| 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 | | <u>628,381</u> | <u>631,734</u> | <u>618,000</u> | <u>460,969</u> | <u>630,003</u> | <u>629,500</u> | 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 | | <u>237,578</u> | <u>191,495</u> | <u>249,840</u> | <u>152,317</u> | <u>231,911</u> | <u>240,013</u> | -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 | | <u>226,745</u> | <u>139,844</u> | <u>149,813</u> | <u>109,116</u> | <u>147,942</u> | <u>150,993</u> | 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.) | <u>3,150</u> |
| Total | 9,000 |

251 - Telephone/Internet

| | |
|--------------------------|--------------|
| Village Hall (10% SW.U.) | 1,680 |
| DPW Building (10% SW.U.) | <u>2,180</u> |
| Total | 3,860 |

254 - Locating Costs (Digger Hotline)

| | |
|------------------------------------|------------|
| Digger hotline tickets (25% SW.U.) | 1,000 |
| Supplies (25% SW.U.) | <u>200</u> |
| Total | 1,200 |

300 - Office Supplies

| | |
|-----------------------------------|------------|
| Computer replacement (2 desktops) | 1,350 |
| Village Hall (5% SW.U.) | 750 |
| DPW Building (10% SW.U.) | <u>128</u> |
| 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.) | <u>7,500</u> |
| 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 | <u>-</u> | <u>2,405,000</u> | <u>530,000</u> | <u>970,000</u> | <u>970,000</u> | <u>-</u> |
| 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 | <u>24,721</u> | <u>21,703</u> | <u>31,500</u> | <u>156,683</u> | <u>156,683</u> | <u>31,500</u> |
| Total Capital Additions | 81,536 | 281,646 | 236,500 | 156,683 | 371,683 | 556,500 |
| Change in Capital Activity | <u>(81,536)</u> | <u>2,123,354</u> | <u>293,500</u> | <u>813,317</u> | <u>598,317</u> | <u>(556,500)</u> |
| 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 | <u>(140,837)</u> | <u>(125,857)</u> | <u>(99,031)</u> | | <u>(99,031)</u> | <u>(126,586)</u> |
| Ending Cash Balance | <u>\$ 928,966</u> | <u>\$ 523,608</u> | <u>\$ 718,077</u> | | <u>\$ 830,513</u> | <u>147,428</u> |

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

Below is repayment schedule for debt related to stormwater utility projects as of 12/31/22:

| 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 | <u>11,803</u> | <u>1,585</u> | <u>1,150</u> | <u>1,434</u> | <u>1,750</u> | <u>3,650</u> | 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 | <u>120,110</u> | <u>53,038</u> | <u>49,600</u> | <u>-</u> | <u>49,600</u> | <u>48,400</u> | -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 | <u>\$ 1,024,795</u> | <u>\$ 973,342</u> | <u>\$ 924,892</u> | | <u>\$ 925,492</u> | <u>\$ 880,742</u> | |

CAPITAL PROJECT FUND: BORROWED MONEY



Department Description

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

Budget Impact & Changes from Previous Year

- 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 | <u>\$ 1,852,135</u> | <u>\$ 827,789</u> | <u>\$ 1,933,789</u> | | <u>\$ 3,375,789</u> | <u>\$ 1,630,789</u> | |

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 | <u>528,699</u> | <u>579,068</u> | <u>618,347</u> | <u>670,852</u> | <u>672,852</u> | <u>553,799</u> | |
| | | | | | - | - | - | |
| 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 | <u>443,437</u> | <u>790,746</u> | <u>712,888</u> | <u>439,434</u> | <u>831,713</u> | <u>1,115,813</u> | 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 | <u>\$ 1,144,640</u> | <u>\$ 932,962</u> | <u>\$ 838,421</u> | | <u>\$ 774,101</u> | <u>\$ 212,087</u> | |

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 | <u>352,422</u> | <u>1,643,305</u> | <u>326,385</u> | <u>323,831</u> | <u>323,831</u> | <u>323,831</u> | -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 | <u>331,076</u> | <u>1,651,695</u> | <u>318,763</u> | <u>204,563</u> | <u>313,263</u> | <u>320,775</u> | 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 | <u>\$ 47,971</u> | <u>\$ 39,581</u> | <u>\$ 47,203</u> | | <u>\$ 50,149</u> | <u>\$ 53,205</u> | |

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 |
| | <u>2,560,000</u> | <u>252,971</u> | <u>2,812,971</u> | <u>1,405,000</u> | <u>143,746</u> | <u>1,548,746</u> | <u>1,155,000</u> | <u>109,225</u> | <u>1,264,225</u> |

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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 | 2.0-3.0% | 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 | | | <u>\$ 75,446,805</u> | <u>\$ 51,684,299</u> | | |
| 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 | | | <u>\$ 75,446,805</u> | <u>\$ 51,684,299</u> | | |

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 | |
| | Principal | Interest | Principal | Interest |
| Year | | | | |
| 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 | |
| | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest | Principal | Interest |
| Year | | | | | | | | | | | | |
| 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 Year | 2016 Corporate Purpose (Includes Refunding of 2007 Corp Purp) | | | | | | | | | | | |
|----------------------|---|------------------|----------------|---------------|------------------|----------------|------------------|----------------|-------------------------|---------------|--------------------------|---------------|
| | Total | | Water Utility | | Sewer Utility | | Levy Portion | | Levy Portion (07 Refnd) | | Water Utility (07 Refnd) | |
| | 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 | |
| | 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 | |
| | 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 Year | 2018B BONDS | | | | | | | | | |
|-------------------|------------------|------------------|------------------|----------------|----------------|---------------|----------------|---------------|--------------------|---------------|
| | Total | | Levy Portion | | Water Portion | | Sewer Portion | | Stormwater Portion | |
| | 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) | |
| | 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 | |
| | 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 | |
| | 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 Year | 2022A Bonds | | | | | | | | | |
|-------------------|------------------|------------------|------------------|------------------|------------------|----------------|----------------|----------------|--------------------|----------------|
| | Total | | Levy Portion | | Water Portion | | Sewer Portion | | Stormwater Portion | |
| | 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 Year | 2022B Notes | | | | | | | | | |
|-------------------|------------------|----------------|----------------|----------------|----------------|---------------|---------------|--------------|--------------------|---------------|
| | Total | | Levy Portion | | Water Portion | | Sewer Portion | | Stormwater Portion | |
| | 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 | | Stomwater 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 |
| | <u>51,684,299</u> | <u>9,887,380</u> | <u>27,322,785</u> | <u>5,744,005</u> | <u>300,000</u> | <u>37,800</u> | <u>2,560,000</u> | <u>252,971</u> | <u>7,742,815</u> | <u>1,435,207</u> | <u>8,943,699</u> | <u>1,592,961</u> | <u>4,815,000</u> | <u>824,437</u> |

2023 Budget Personnel Wage Summary

| | Personnel Wages - Allocation to Village Funds | | | | Total Wages |
|----------------------------------|---|---------------|---------------|--------------------|-------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | |
| 52000 - Village Manager | | | | | |
| 100 - Salary & Wages | 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 | | | | Total Wages |
|--------------------------------------|---|-------------------|-------------------|--------------------|---------------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | |
| 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 | <u>\$ 4,880,045</u> | <u>\$ 252,821</u> | <u>\$ 198,178</u> | <u>\$ 172,902</u> | <u>\$ 5,503,946</u> |

2023 Budget Personnel Benefit Summary

| | Personnel Benefits - Allocation to Village Funds | | | | Total Benefits |
|---------------------------------------|--|---------------|---------------|--------------------|----------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | |
| 52000 - Village Manager | | | | | |
| 150 - FICA | 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 |

2023 Budget

Personnel Benefit Summary (cont.)

| | Personnel Benefits - Allocation to Village Funds | | | | Total Benefits |
|--|--|---------------|---------------|--------------------|----------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | |
| 63000 - Health | | | | | |
| 150 - FICA | 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 | | | | Total Benefits |
|---------------------------------------|--|-------------------|------------------|--------------------|---------------------|
| | General Fund | Water Utility | Sewer Utility | Stormwater Utility | |
| 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 | <u>\$ 1,885,043</u> | <u>\$ 100,994</u> | <u>\$ 77,636</u> | <u>\$ 67,111</u> | <u>\$ 2,130,784</u> |

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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.)

| | Annual Wages | Overtime | Other Pay | Total Wages | Employer Funded | | | | | | | Total Wages & Benefits |
|---|------------------|---------------|--------------|------------------|-----------------|----------------|----------------|---------------|--------------|--------------|--------------|------------------------|
| | | | | | FICA | Retirement | Health/Dental | Co-Pays | Life | Disability | Clothing | |
| 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 |

2023 Budget
Personnel Detail (cont.)

| | Annual Wages | Overtime | Other Pay | Total Wages | Employer Funded | | | | | | | Total Wages & Benefits |
|------------------------------|------------------|----------------|---------------|------------------|-----------------|----------------|------------------|---------------|--------------|--------------|---------------|---------------------------|
| | | | | | FICA | Retirement | Health/Dental | Co-Pays | Life | Disability | Clothing | |
| Library: | | | | | | | | | | | | |
| Library Director | 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

| | 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 |
| 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.)

| | Annual Wages | Overtime | Other Pay | Total Wages | Employer Funded Benefits | | | | | | | Total Annual Wages & Benefits |
|---|------------------|----------------|----------------|------------------|--------------------------|----------------|------------------|----------------|--------------|--------------|---------------|-------------------------------|
| | | | | | FICA | Retirement | Health/Dental | Co-Pays | Life | Disability | Clothing | |
| Engineering/Public Works/Facilities: | | | | | | | | | | | | |
| Engineer/DPW Director | 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.



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

GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

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

BACC: Bayside Communications Center

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

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

GLOSSARY OF TERMS



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

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

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

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

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

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

CDA: Community Development Authority

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

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

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

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

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

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

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

GLOSSARY OF TERMS



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

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

DPW: Department of Public Works

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

DNR: Wisconsin Department of Natural Resources

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

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

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

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

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

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

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

GLOSSARY OF TERMS



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

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

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

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

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

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

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

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

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