

AGENDA FOR THE VILLAGE OF SHOREWOOD HILLS

Finance Committee

Date and Time: Wednesday, October 14, 2020 – 5:00 P.M.

Location: Virtual Meeting via Zoom

To register to speak on an agenda item, send an email to info@shorewood-hills.org before 8:00 am on October 14, 2020 detailing which item is of interest. Your comments may be limited to 3 minutes.

You can listen to the meeting by dialing: 1 312 626 6799 US (Chicago). Enter Meeting ID: 895 8903 3055 and Access Code: #

Written comments on the agenda can be sent to info@shorewood-hills.org before 8:00 am on October 14, 2020.

1. Call to order
2. Roll call
3. Note compliance with open meetings law
4. Review/approve previous Finance meeting minutes
5. Review of 2020/2021 all fund budgets and possible recommendations.
6. Initiate review of applicable comprehensive plan update chapters focusing on economic development chapter
7. Set next meeting dates
8. Adjourn

PLEASE TAKE NOTICE, that any person who has a qualifying disability as defined by the Americans with Disability Act that requires the meeting or materials at the meeting to be in an accessible format, should contact the Municipal Clerk, 810 Shorewood Boulevard, or phone 267-2680, during regular business hours at least 48 hours before the meeting so that reasonable arrangements can be made to accommodate each request.

It is possible that members of, and possibly a quorum of members of other governmental bodies of the Village of Shorewood Hills who are not members of the above committee, commission or board may be in attendance at the above stated meeting to gather information. However, no formal action will be taken by any governmental body at the above stated meeting, other than the Board, committee or commission identified in the caption of this notice.

**Village of Shorewood Hills
Finance Committee
Draft Meeting Minutes
Wednesday, September 16, 2020**

1. Call to Order

Finance Committee Chairperson John Imes called the virtual meeting to order at 5:01 pm.

2. Roll Call Committee

Members present via Zoom were Mr. Imes, Cokie Albrecht, Dave Ahmann, Gard Strother, Sean Cote and Karl Wellensiek. Carl Gulbrandsen joined the meeting at 5:04 pm. Also in attendance were Village Administrator Karl Frantz and Administrative Services Manager/Deputy Clerk David Sykes.

3. Note Compliance with open meeting laws

Mr. Frantz confirmed the meeting had been properly posted and noticed.

4. Review/approve previous Finance meeting minutes

Mr. Wellensiek moved and Ms. Albrecht seconded a motion to approve the June 24, 2020 meeting minutes as presented.

Vote: Approved 6-0.

5. Report on local share financing implications and alternatives concerning 2022 University Avenue reconstruction project and Committee discussion

Mr. Frantz reviewed the University Avenue Reconstruction Project scope, current cost estimates and Federal share. The project costs have been revised up but the Federal share has been capped at \$12M. The Village's share of the project was originally estimated at \$2-3M but with project scope changes the Village's share may be more like \$6M. Currently the City and Village will split the roadwork costs 50/50. The stormwater costs will be split 84/16 based on 84% of the watershed impacting this area being in the City of Madison.

There may be political arguments to persuade the MPO (which oversees Federal contributions to regional projects) to assist the Village with its share of the project. Political leaders in the Village may need to pursue the idea that it is not fair for a small municipality to be burdened with the increased scope costs after the Federal share was capped for a regional project.

Mr. Frantz has been researching ways for the Village to afford the \$6M cost without adversely affecting the Village's fund balance, taxpayers or other future capital projects. The Village has three Tax Increment Districts (TIDs) that have the potential to fund the project. There are State regulations that allow TIDs to be extended 3 years beyond their expected closing date. If the three TIDs were extended, they could generate a majority of the \$6M cost. TID #3 alone could generate ~\$3M during the three-year extension. TID #4 and #5 could generate an additional ~\$1M each. That would leave ~\$500K deficit that would likely be covered by taxpayers in the form of debt. The TID closing dates are in 2028, 2030 and 2044, so things may change that impact the TIDs in a positive way (i.e. new development at University Station). There could also be Federal Stimulus for shovel-ready projects like University Avenue Reconstruction.

Even though there are State regulations that allow for extensions of the TIDs, the Village has been talking to the Joint Review Board (that oversees the Districts) about the University Avenue Reconstruction project and using the TIDs to finance the Village's share.

The short answer is "Yes, there are ways for the Village to pay for the University Avenue Reconstruction project without crippling the Village's for other projects."

6. Review of 2020/2021 fund budgets and possible recommendations focusing on the general fund

Mr. Frantz presented the initial 2021 budget based on submissions from department heads. The tax levy amount estimate is based on last year's levy plus an estimate of the Village net new construction minus last year's \$50K short-term debt and \$24K of unreimbursed flood expenses.

2021 includes revenues and expenses for all the recreation programs. Parking revenue is conservative because of the new work environment.

The tax levy and many of the other numbers will become clearer before the next Finance Committee meeting. The initial submission results in ~\$133K deficit for 2021.

To balance the 2021 budget, the Finance Committee and Board could consider using unrestricted funds in the Capital Fund to be transferred into the General Fund, then levy short-term debt to pay for the 2021 items in the 5-year capital plan.

Staff reviewed the 2020 budget year-end estimates and answered questions of the Committee members.

For the next meeting, the Committee asked for a long-term estimate of the Undesignated Fund Balance and Capital Fund projections.

7. Set next meeting date

The Committee to meet again in three weeks to continue to work on the 2021 Budget.

8. The meeting was adjourned at 6:20 pm.

Respectfully submitted,

David Sykes
Administrative Services Manager/Deputy Clerk

Memorandum

To: Finance Committee
From: Karl Frantz, Village Administrator
Date: October 9, 2020
Re: 2021 Village Budgets Update

The Village budgets spreadsheet will be a handy accompaniment as you read through this memo.

2020 General Fund Budget Results and Unassigned Fund Balance.

Since the last Finance meeting, the 2020 budget year-end now predicts a deficit of \$59,373 compared to the \$20,751 projected at the last meeting. I believe this number may increase. Just for a refresher the beginning year unassigned fund balance was \$956,371

2021 General Fund Budget and Options

The initial 2021 expenditure budget general operating budget as submitted on September 16 showed a **\$133,283** deficit. Updated budget numbers that include an almost \$20,000 increase in highway aids as well as a little more room in levy capacity has reduced that deficit to **\$91,715**. That includes the maximum allowable levy limit amount and would decrease taxes on a \$590,500 value home by \$75.57. That option combined with this years projected deficit would reduce fund balance by \$151,088.

The Village has up to \$ 395,973 in the Village capital fund that could be transferred to the General Fund. \$303,000 of this is in the form of funds that have been advanced to the water utility and are expected to be paid back in full by the end of 2022. This provides the Finance Committee with the possibility of transferring capital fund monies to the general fund to increase fund balance and reduce deficits. In order to replenish the capital fund a short term G.O. borrowing could be undertaken and the levy increased by that amount to repay it.

The enclosed budget spreadsheet provides the Committee with the budget detail from the September 16 Finance meeting, it also includes a new budget column based on updated information since September 16 and a column showing a \$100,000 hypothetical transfer from the capital fund with the levy increased by \$100,000 by way of a short term borrowing. Those funds to be transferred and deposited into the capital fund. That option creates a general fund surplus of \$8,285. This is only one option to consider the short-term borrowing could be adjusted up or down to reflect your comfort level with tax increases and fund balance levels.

This kind of approach could be sustainable for the next three years, which gets the Village close to the point that debt will drop off and significant long-term debt can be issued for capital projects and equipment. Filling the hole in the general fund will be another story, it could be that

at some point we will need to consider a referendum to exceed levy limits or look to charge more fees for some services.

Tax Impacts of various options:

- Levy Max w/o borrow – Village only tax decreases of **\$75.57**. General fund deficit of \$91,715
- Levy with \$100,000 of debt added – Village only tax increase of \$37.72*. General fund surplus of \$8,285
- Levy with \$300,000 of debt added – Village only tax increase of \$264.29.

* The first \$100,000 of levy increase tax impact is mitigated because the rate with no increase is **-\$75.57**.

A Rule of Thumb

Roughly speaking every \$100,000 of levy increases taxes on a \$590,500 home by about \$113.

Other Funds

Please also refer to the budget detail sheets for each fund.

Sewer Utility (200)

The Sewer Utility shows a projected surplus in 2020 of \$19,803 and has paid off its entire advance from the capital fund. 2021 projects revenues of \$370,000 and expenses of \$336,686. Expenses are somewhat lower than in 2020 due to a onetime expense for a main repair on Sumac and Lake Mendota Drives, the one-time cost to buy solar energy shares in 2020 and changes in personnel that should reduce labor expense.

Sewer rates were last adjusted in 2017.

Pool (210)

The Pool fund balance was \$344, 635 at the end of 2019. The Pool did not open in 2020 but has expenses that may be in the range of \$100,000 and will reduce fund balance with no offsetting revenues. The Pool was not charged rent of \$37,000 in 2020 but administrative wages of up to \$30,000 have not been forgiven at this point. There has been less administrative work in terms of payroll and accounting in 2020 but there has also been a substantial amount of time spent recruiting and hiring a new manager , dealing with pool closure issues, including public relations and helping with selection of new membership software.

The draft 2021 Pool Budget projects revenues of \$552,900 and expenses of \$550,168. The Pool is well into the process of developing a 2021 opening and operational plan under COVID restrictions.

Waterfront (Marina) (220)

The Waterfront fund balance at the end of 2019 was \$43,502. Revenues in 2020 are projected at \$70,382. Expenses are anticipated to be \$51,835. In 2021, revenues are projected at \$69,239 and expenses of \$68,278.

Debt Service Fund (300)

Debt Service payments in 2021 are projected at \$1,006,736 excluding utility and TID debt payments that are accounted for in their respective funds. General Fund tax levied debt, Pool Fund and Waterfront Fund debt payments are transferred into this fund for payments to be made.

It was good to be able to get the Build America bonds refunded. They turned out to be kind of an accounting headache due to the sequestration affecting the credit amount we received each year.

Capital Fund (400) and Borrowing Capacity

At the end of 2019, the Capital Fund had fund balance of \$895,973. \$500,000 are restricted funds borrowed for capital projects. \$303,326 are funds advanced from water and sewer that will be repaid in 2020 and 2021.

Expenses in 2020 are projected at \$512,531. \$185,000 of that amount is the Four Corners pavilion renovation and expansion. \$71,000 is for a squad car purchase and another \$77,000 in stormwater improvements that will be partially reimbursed by FEMA. In 2021, \$543,000 of expenses are shown. \$200,000 of this is the Village commitment to the Heiden Haus renovation, \$100,000 is also shown being transferred into the general fund with a corresponding tax levy amount of \$100,000 transferred in as debt proceeds.

\$543,000 in 2021 expenses are estimated. The \$200,000 Village commitment to the Heiden Haus project being a major addition that was not contemplated until recently.

TID III Fund (450)

Tax increment in 2020 is \$886,129. In 2021, tax increment revenue is expected to increase to \$1,010,990 due to the Lodgic project. Debt service is now nearly \$700,000 per year. The Village has issued two municipal revenue obligations to 700 University Bay Drive (in the principal amount of \$2,100,000) and one for The Boulevard (in the amount of \$495,000). Payments on those in 2021 will be just over \$250,000. Completion of the bike path and Marshall Court streetscape and reconstruction constitute the major projects completed in 2020 with reconstruction of University Avenue planned in 2022. The Marshall Court project came in well over bid estimates and the Village had to borrow more than anticipated and draw on fund balance. This may result in the district running some deficits and ending with a deficit of \$246,000. However, the Village can extend the life of a district unilaterally by three years if there is a deficit at the end of its life. The three-year extension will likely generate nearly \$3,000,000 in surplus.

TID IV Fund (470)

This district is producing increments of roughly \$290,000 year. The district was formed to facilitate the demolition of Walnut Grove Shopping Center and the construction of the Lodge project and retail area. There is a municipal revenue obligation payable to Flad Development with payments of \$91,284 per year. The district is cash flowing well and projects to close with a surplus of \$945,000. The Village is hoping to extend the districts life to help pay for the University Avenue reconstruction project which could create a \$2,002,855 surplus.

TID V FUND (480)

This district was established to facilitate the demolition of the Pyare Square building and construction of the Lodge II project. It is generating \$165,000 in annual tax increment. The increment is almost being entirely utilized to pay a municipal revenue obligation issued to Flad Development in the amount of \$2,490,000 for construction of affordable apartment units as well as demolition expense. It is scheduled to close in 2044 with a surplus of \$624,163. If its life was extended by three years, the surplus is estimated at \$1,535,542.

\$5,000 per year is paid to the general fund for administrative overhead.

Stormwater Fund (500)

The Stormwater Fund had a fund balance of approximately \$40,931 at the end of 2019. Over the last few years, the utility had been drawing heavily on its cash reserves. Debt service has increased as the Village has installed rain gardens and also replaced and extended pipes/inlets. The debt service expense is now decreasing. Maintenance and upkeep of rain gardens has also been paid for through the utility as well as some leaf pickup expense. The Village increased the stormwater fee in 2019 and that will increase annual fee revenues to about \$209,000 annually from \$148,000 previously. The fee adjustment has allowed the Village to undertake two capital projects in 2020 including an infiltration area on Edgehill Parkway and major outfall stabilization work at the marina. These two projects had a combined cost of \$135,976. The Village also received matching grants totaling at least \$60,000 for the projects. These capital expenses will result in a small manageable deficit fund balance of **\$7,791** at the end of 2020 but the 2021 budget projects a surplus of \$39,224. The rate adjustment is doing exactly what we hoped for; enabling us to undertake smaller capital improvements without having to borrow and curing annual operating deficits that were draining fund balance.

Water Fund (600)

The Water Utility 2020 budget shows \$663,162 in revenues and expenses of \$663,622 this includes a \$170,805 advance payment to the Capital Fund. In 2021, revenues of \$651,683 are budgeted and expenses of \$565,460. This includes a financial advance repayment of \$126,180. The rate increase implemented in 2019 as well as real time usage monitoring to quickly find leaks or metering problems has allowed us to get the water utility into good financial shape.

The rate adjustment will allow the utility to begin to generate surpluses that can be used to help offset future borrowing for infrastructure improvements.

2021 NOTES: Wages = Step Increase + 2%; Option w \$100K Short-Term Borrowing

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TAXES									
100-41-4111-000	GENERAL PROPERTY TAXES	2,838,963	2,977,507	0	2,977,507	2,917,776	3,017,776	2,904,429	2020:incl. \$50K S-T debt, Flood expenses
100-41-4131-000	PAYMENTS IN LIEU OF TAX	56,814	62,000	0	62,000	62,000	62,000	62,000	
100-41-4181-000	INTEREST & PENALTIES ON TAXES	306	50	7	7	0	0	0	
INTERGOVERNMENTAL REVENUE									
100-43-4330-000	FED/STATE DISASTER RELIEF	0	38,042	0	37,111	0	0	0	2020: CARES Funding
100-43-4341-000	STATE SHARED REVENUE	25,255	30,370	0	30,370	30,370	30,370	30,370	Inc. due to Expend restraint program
100-43-4342-000	FIRE INSURANCE PREMIUM-2% DUES	22,587	22,500	0	22,500	22,500	22,500	22,500	Revenue passed thru to MFD
100-43-4351-000	STATE AID: EXEMPT COMPUTERS	18,055	18,055	0	18,055	18,055	18,055	18,055	2021 DOR Est.: \$18,054.99
100-43-4351-100	STATE AID: VIDEO SRVC PROVIDER	0	2,889	0	2,889	5,623	5,623	2,889	2021 DOR Est.: \$5,623.41
100-43-4352-100	LAW ENFORCEMENT TRAINING AIDS	1,600	1,600	0	1,440	1,600	1,600	1,600	
100-43-4352-105	PUBLIC SAFETY EQUIPMENT AIDS	0	0	0	0	0	0	0	
100-43-4352-110	GRANTS TO POLICE DEPARTMENT	12,000	0	12,000	12,000	0	0	0	Police BOTS Grants
100-43-4353-000	STATE AID: HIGHWAY	293,930	293,925	0	293,925	307,017	307,017	293,925	2021 DOT Est.: \$307,016.68
100-43-4353-100	LOCAL ROADS GRANT	0	0	0	0	0	0	0	
100-43-4353-300	STATE FEMA GRANT	0	0	0	0	0	0	0	
100-43-4358-000	FORESTRY GRANTS	0	0	0	0	0	0	0	
100-43-4360-000	DANE CTY GRANT: LAND CONS DEPT	0	0	0	0	0	0	0	
LICENSES & PERMITS									
100-44-4411-000	LICENSES: LIQUOR/MALT BEVERAGE	20,082	5,450	15,302	15,437	5,215	5,215	5,215	2020: \$10K for Lodgic Licesne
100-44-4412-000	LICENSES: OTHER BUS/OCCUPATION	3,775	2,600	1,550	1,830	1,900	1,900	1,900	Operator's, Tobacco, Solicitor's
100-44-4421-000	LICENSES: BICYCLE	0	0	0	0	0	0	0	
100-44-4422-000	LICENSES: DOG & CAT	7,472	4,500	4,256	4,300	4,500	4,500	4,500	
100-44-4423-000	LICENSES: MISC	1,160	1,300	20	20	1,000	1,000	1,000	Street Use/Block Party
100-44-4431-000	PERMIT/INSPCTN FEES: BUILDINGS	43,389	17,000	11,104	14,000	16,000	16,000	16,000	
100-44-4432-000	PERMIT/INSPCTN FEES: HVAC	10,891	6,300	5,324	6,500	6,300	6,300	6,300	
100-44-4433-000	PERMIT/INSPCTN FEES: ELECTRICL	13,077	6,500	5,791	7,000	6,500	6,500	6,500	

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100-44-4434-000	PERMIT/INSPCTN FEES: PLUMBING	13,232	6,000	5,532	6,200	6,000	6,000	6,000	
100-44-4435-000	PERMIT/INSPCTN FEES: SIGNS	1,984	800	0	200	500	500	500	
100-44-4436-000	PERMIT/INSPCTN FEES:SPRNK/FIRE	0	0	0	0	0	0	0	
100-44-4439-000	PERMIT/INSPCTN FEES: MISC.	1,808	1,000	630	800	1,000	1,000	1,000	Fence, ROW Occupancy
100-44-4441-000	ZONING FEES	5,025	3,100	2,575	3,000	3,100	3,100	3,100	ZBA, Cond Use
100-44-4491-000	CABLE TV FRANCHISE FEES	47,508	26,000	19,352	27,045	27,045	27,045	27,045	Reduced by 0.5% in 2020 & 2021
100-44-4492-000	% SURCHARGE FOR RECREATION	9,088	9,000	0	2,803	4,000	4,000	4,000	2020: COVID-19 cancelled all but Tennis, Canoe/Kayak
FINES, FORFEITS & PENALTIES									
100-45-4511-000	COURT FINES	50,536	32,000	15,735	20,500	26,800	26,800	26,800	Down due to COVID-19
100-45-4513-000	PARKING VIOLATIONS	64,423	50,000	15,128	15,000	30,000	30,000	30,000	Down due to COVID-19
100-45-4514-000	POLICE DONATIONS/MISC REVENUES	13,411	1,000	3,470	3,470	1,000	1,000	1,000	2020: Hand Sanitizer for County Depts.
PUBLIC CHARGES FOR SERVICE									
100-46-4611-000	CLERK: MATERIAL & SUPPLY SALES	130	30	24	24	30	30	30	
100-46-4612-000	CLERK: EMPLOYEE SUNSHINE FUND	710	500	106	106	500	500	500	
100-46-4613-000	CLERK: PARKING PERMITS	871	600	260	450	600	600	600	
100-46-4621-000	LAW ENFORCEMENT FEES	906	500	344	345	500	500	500	
100-46-4642-000	WIS MUNICIPAL RECYCLING GRANT	29,822	14,912	14,910	14,910	14,912	14,912	14,912	
100-46-4642-100	RECYCLING PROCEEDS	0	0	0	0	0	0	0	
100-46-4645-000	DISPOSAL REPAIR FEES	0	0	0	0	0	0	0	
100-46-4670-000	BOOK PUBLISHING REVENUES	150	32	60	0	0	0	0	
100-46-4670-100	RESALE BOOK PUBLISHING REVENUE	32	0	0	63	0	0	0	History Book Sales
100-46-4671-000	BOOK SHIPPING INCOME	0	0	0	0	0	0	0	
100-46-4672-000	CONTRIBUTIONS:PARKS & FORESTRY	11,518	2,500	2,150	2,150	10,000	10,000	10,000	2021: Donations for EAB treatments down
100-46-4672-100	GARDEN PLOT REVENUES	6,085	3,000	3,325	3,325	3,325	3,325	3,325	
100-46-4672-110	CONTRIBUTIONS: GARDEN CLUB	11,030	3,000	5,500	5,500	4,000	4,000	4,000	
100-46-4672-130	CONTRIBUTIONS: HORT CONSULTANT	0	0	0	0	0	0	0	
100-46-4673-100	RECREATION: FOUR CORNERS	26,613	22,100	4,550	0	22,100	22,100	22,100	Cancelled due to COVID-19
100-46-4673-200	RECREATION: LAND REC	29,525	25,000	4,600	0	25,000	25,000	25,000	Cancelled due to COVID-19
100-46-4673-210	RECREATION: LAND REC GRANT	0	0	0	0	0	0	0	

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100-46-4673-300	RECREATION: TENNIS	55,853	28,500	27,435	27,435	28,500	28,500	28,500	
100-46-4673-400	RECREATION: BASEBALL	0	0	0	0	0	0	0	
100-46-4673-500	RECREATION: BASKETBALL	1,990	2,010	0	0	2,010	2,010	2,010	Cancelled due to COVID-19
100-46-4673-600	RECREATION: GOLF	5,066	5,066	0	0	5,000	5,000	5,000	Cancelled due to COVID-19
100-46-4673-700	RECREATION: KAYAK/CANOE	1,085	525	560	595	560	560	560	
100-46-4673-800	RECREATION: INDOOR SOCCER	35	0	35	0	0	0	0	
100-46-4673-900	RECREATION: OUTDOOR SOCCER	10,995	10,346	400	0	5,000	5,000	10,000	MAYSA Cancelled Fall Sessions
100-46-4674-100	COMMUNITY CENTER RENTALS	191	500	0	0	0	0	0	Suspended due to COVID-19
100-46-4674-210	JULY 4th FAMILY PICNIC	964	1,000	0	0	0	0	0	Cancelled due to COVID-19
100-46-4674-220	JULY 4th FIREWORKS	9,464	9,500	0	0	9,500	9,500	9,500	Cancelled due to COVID-19
INTERGOVERNMENTAL SERVICE CHARGES									
100-47-4741-000	WATER DEPT: REIMB FOR SERVICES	13,764	14,040	0	14,040	14,321	14,321	14,321	increase annually by inflation rate
100-47-4742-000	SEWER DIV: REIMB FOR SERVICES	11,142	11,365	0	11,365	11,592	11,592	11,592	increase annually by inflation rate
100-47-4743-000	WATERFRONT: REIMB FOR SERVICES	17,375	17,723	0	17,723	18,077	18,077	18,077	increase annually by inflation rate
100-47-4744-000	STORMWATER:REIMB FOR SERVICES	9,364	9,552	0	9,552	9,743	9,743	9,743	increase annually by inflation rate
MISCELLANEOUS REVENUE									
100-48-4810-000	INTEREST ON INVESTMENTS	101,420	80,000	12	45,000	30,000	30,000	30,000	2020: Plunging Interest Rates
100-48-4810-100	BUILD AMERICA BOND SUBSIDY	7,715	0	673	673	0	0	0	2020: BABs refunded
100-48-4812-000	CAPITAL PROJECT BOND INTEREST	0	0	0	0	0	0	0	
100-48-4815-000	REPAYMENT: WATER UTILITY ADVANC	0	0	0	0	0	0	0	
100-48-4821-000	RENT: DUE FROM POOL	37,188	39,500	0	0	35,000	35,000	0	Cancelled due to COVID-19
100-48-4822-000	RENT: BLACKHAWK C.C.	174,993	100,000	74,997	100,000	100,000	100,000	100,000	Base rent
100-48-4823-000	BCC INSURANCE REIMBURSEMENT	0	0	0	0	0	0	0	
100-48-4825-000	RENT: PARKING SPACES	0	0	0	0	0	0	0	
100-48-4827-000	DEVELOPR SHARE MAD FIRE EXPENSE	56,068	55,771	0	24,211	63,000	63,000	63,000	2020: MFD Fee & Assess Ratio Down
100-48-4830-000	MISCELLANEOUS SALES	0	0	0	0	0	0	0	
100-48-4831-000	POLICE/ FIRE SALES	4,772	0	4,772	5,050	5,000	5,000	5,000	2020: Sale of 2013 Squad
100-48-4833-000	VILLAGE TREE SALES	4,755	5,000	2,159	2,500	2,500	2,500	2,500	
100-48-4836-000	DPW VEHICLE SALES	0	0	0	0	0	0	0	

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100-48-4838-000	DANE CTY CALENDARS	0	0	0	0	0	0	0	
100-48-4840-000	INSURANCE DIVIDENDS	10,851	0	5,218	5,218	0	0	0	LWMIII Dividend
100-48-4845-000	INSURANCE PREMIUM REFUNDS	1,804	0	0	0	0	0	0	
100-48-4850-000	INSURANCE CLAIMS	9,129	0	0	0	0	0	0	
100-48-4851-000	2018 FLOOD INSURANCE REIMB	32,631	0	0	0	0	0	0	
100-48-4855-000	SHWD LEAGUE/FOUNDATN RECEIPTS	0	0	0	0	0	0	0	
100-48-4895-000	REPAYMENT: TIF ADVANCE	56,348	0	0	0	0	0	0	
OTHER FINANCING SOURCES									
100-49-4941-000	MISCELLANEOUS REVENUES	25,526	17,000	3,094	17,000	17,000	117,000	17,000	CC Rebate, Title Search, Bulletin Ads, Sales Tax
100-49-4944-000	FUND BALANCE APPLIED	0	0	0	0	0	0	0	
EXPENSES									
VILLAGE BOARD									
100-51-5111-310	VILLAGE BOARD: SUP & EXPENSE	5,146	1,500	2,807	2,807	2,800	2,800	2,800	
100-51-5111-720	VILLAGE BOARD: DONATIONS	0	0	0	0	0	0	0	
100-51-5112-310	COMMITTEES: SUP & EXPENSE	3,656	500	1,771	1,771	1,200	1,200	1,200	
100-51-5120-110	JUDICIAL: SALARY & ALLOWANCES	6,021	3,600	3,034	3,600	3,672	3,672	3,672	
100-51-5120-120	JUDICIAL: COURT CLERK WAGES	43,212	24,539	17,582	24,539	25,031	25,031	25,031	
100-51-5120-150	JUDICIAL: BENEFITS	12,306	6,880	5,231	6,880	7,183	7,183	6,956	
100-51-5120-310	JUDICIAL: OFFC. SUP & EXPENSE	3,001	1,700	737	485	5,000	5,000	5,000	New Court Clerk Expenses
100-51-5120-321	JUDICIAL: DUES	335	190	190	190	145	145	145	
100-51-5120-322	JUDICIAL: SEMINARS & TRAINING	1,632	1,800	700	700	1,745	1,745	1,745	
100-51-5130-210	LEGAL: GEN. ADVICE & COUNSEL	21,861	15,000	8,429	12,000	13,500	13,500	15,000	
100-51-5130-211	LEGAL: ORDINANCE PROSECUTIONS	49,292	25,000	20,724	25,000	25,000	25,000	25,000	
100-51-5141-120	ADMIN: WAGES	172,327	92,172	72,470	92,172	95,261	95,261	95,261	
100-51-5141-150	ADMIN: BENEFITS	53,406	26,281	23,034	26,281	27,678	27,678	26,719	
100-51-5141-320	ADMIN: DUES & SEMINARS	2,495	1,800	1,150	1,150	1,800	1,800	1,800	
100-51-5141-340	ADMIN: MONTHLY BULLETIN	0	0	0	0	0	0	0	
100-51-5141-380	ADMIN: STAFF SUNSHINE FUND	1,671	750	874	1,100	1,000	1,000	1,000	
100-51-5142-120	CLERK: WAGES	107,881	77,387	46,098	77,387	80,617	80,617	80,617	
100-51-5142-130	EXTRA OFFICE HELP	22,205	19,386	3,858	3,980	19,781	19,781	19,781	

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100-51-5142-150	CLERK: BENEFITS	31,154	27,440	12,802	27,440	28,725	28,725	27,697	
100-51-5142-310	CLERK: SUP & EXPENSES	6,078	2,800	3,294	3,500	2,800	2,800	2,800	
100-51-5142-322	CLERK: TRAINING/SEMINARS	2,264	2,300	158	250	2,300	2,300	2,300	
100-51-5142-340	CLERK: POSTAL EXPENSES	6,539	2,100	3,242	6,000	2,100	2,100	2,100	incl. postage est. thru end of year
100-51-5142-500	CLERK: DANE CTY CALENDARS	0	0	0	0	0	0	0	
100-51-5142-700	CLERK: LICENSE COSTS	10,000	0	10,000	10,000	0	0	0	2020: Liquor license from Madison
100-51-5143-158	PERSONNEL: UNEMPLOYMENT COMP	1,530	0	1,530	2,400	0	0	0	Unemployment Claims
100-51-5143-160	PERSONNEL: WORKMAN'S COMP INS	100,380	71,738	58,596	58,596	62,000	62,000	62,000	paid premiums in Jan, Mar, Jun, Sep
100-51-5143-190	PERSONNEL: PROVIDED FOR EVALS	250	0	250	250	250	250	250	
100-51-5143-200	PERSONNEL: RECRUITMENT	353	0	328	328	0	0	0	
100-51-5143-210	PERSONNEL: MEDICAL EVALUATIONS	0	300	0	300	300	300	300	
100-51-5143-300	PERSONNEL: RETIREES INS PREM	25,278	10,381	6,616	10,381	10,800	10,800	10,800	Mitmoen,Heller, Kramer & Albrecht only
100-51-5144-140	ELECTIONS: PER DIEM WAGES	5,086	5,760	3,348	5,760	3,000	3,000	3,000	4 in 2020 / 2 in 2021
100-51-5144-340	ELECTIONS: OPERATING SUPPLIES	15,028	1,600	7,791	14,000	2,000	2,000	2,000	Absentee Ballots, Postage (?), COVID Supplies
100-51-5145-210	D.P.: CONTRACTUAL SERVICES	94,325	53,000	41,381	53,260	53,000	53,000	53,000	Comp Magic, Civic, Gmail, arcGIS, Nixle
100-51-5145-340	D.P.: OPERATIONS EXPENSE	14,519	8,400	5,366	7,500	6,000	6,000	6,000	ATT Phones, Cable TV
100-51-5145-350	WEBSITE COSTS	692	670	21	672	672	672	672	GovOffice, GoDaddy
100-51-5151-210	FINANCE: AUDIT SERVICES	90,220	31,000	55,899	35,000	35,000	35,000	35,000	Portion to be journalled to Other Funds
100-51-5151-290	LIFE QUEST FEES/OTHER PAYMENTS	0	0	0	0	0	0	0	
100-51-5151-300	BOND ISSUE EXPENSES	6,604	3,425	2,854	3,425	3,425	3,425	3,425	Associated Bank Fees
100-51-5152-340	TREASURY: OPERATIONS	0	0	0	0	0	0	0	
100-51-5152-390	TREASURY: WRITE-OFF EXPENSE	0	0	0	0	0	0	0	
100-51-5153-210	ASSESSOR: CONTRACTUAL EXPENSE	18,631	10,190	8,297	10,190	10,190	10,190	10,190	
100-51-5154-511	LIABILITY INS (LEAGUE)	90,921	47,000	47,132	47,132	47,000	47,000	47,000	Per Mike Z: Flat year over year
100-51-5154-512	PROPERTY INS (LGPIF)	37,833	20,094	20,479	20,479	22,500	22,500	22,500	Per Mike Z: Increase ~10%
100-51-5160-220	BLDGS & PLANT: GAS & ELECTRIC	81,761	53,647	45,645	47,000	40,000	40,000	40,000	2019: Raised estimate 2020: 42,000+11,647 (solar)
100-51-5160-221	BLDGS & PLANT: WATER	13,971	6,000	7,447	11,000	6,500	6,500	6,500	
100-51-5160-222	BLDGS & PLANT: TELEPHONE	17,487	9,000	9,160	13,325	13,500	13,500	13,500	time warner, charter, centrex, marco
100-51-5160-223	BLDGS & PLANT:STORMWATER CHRG	14,583	7,500	6,826	7,500	7,500	7,500	7,500	

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100-51-5160-240	BLDGS & PLANT: CONTRACTUAL	20,002	5,000	14,973	15,000	5,500	5,500	5,500	Some COVID-19 Expenses
100-51-5160-530	BLDGS & PLANT: RENTAL EXPENSE	0	0	0	0	0	0	0	
PUBLIC SERVICES									
100-52-5210-110	POLICE: SALARIES & ALLOWANCES	174,025	100,811	74,676	100,811	102,936	102,936	102,936	
100-52-5210-120	POLICE: CLERICAL WAGES	127,970	76,021	54,885	76,021	80,253	80,253	80,253	
100-52-5210-121	POLICE: OFFICER WAGE & HOLIDAY	613,834	376,208	247,953	345,808	369,360	369,360	369,360	w/Replacement for patrol officer
100-52-5210-122	POLICE: OVERTIME WAGES	22,633	9,000	12,739	12,361	9,000	9,000	9,000	
100-52-5210-124	POLICE: PART-TIME DUTY WAGES	94,517	25,000	38,641	38,641	25,000	25,000	25,000	
100-52-5210-125	POLICE: DIFFERENTIAL	4,189	2,000	1,759	2,000	2,000	2,000	2,000	
100-52-5210-128	POLICE: COM SERVICE OFFICERS	1,590	4,400	0	0	4,400	4,400	4,400	
100-52-5210-129	POLICE: CROSSING GUARD WAG	5,970	6,000	2,210	2,500	6,000	6,000	6,000	
100-52-5210-130	POLICE: EMPLOYMENT BONUS	0	0	0	0	0	0	0	
100-52-5210-150	POLICE: BENEFITS	339,820	208,842	147,443	192,017	215,934	215,934	197,008	
100-52-5210-170	POLICE: EDUCATION REIMB	0	0	0	0	0	0	0	
100-52-5210-210	POLICE: CONTRACTUAL SERVICES	29,203	15,000	13,525	15,000	16,000	16,000	16,000	2020:Added PowerDMS Software
100-52-5210-310	POLICE: OFFICE SUPPLIES & EXP	3,625	3,000	968	3,000	3,000	3,000	3,000	
100-52-5210-321	POLICE: DUES & SEMINARS	2,371	3,000	929	1,500	3,000	3,000	3,000	
100-52-5210-322	POLICE: TRAINING EXPENSES	18,943	10,000	2,116	3,600	10,000	10,000	10,000	
100-52-5210-340	POLICE: OPERATING EXPENSE	39,726	16,000	22,937	22,937	17,000	17,000	17,000	COVID-19 Expenses?
100-52-5210-341	POLICE: UNIFORM EXPENSE	12,056	7,500	4,188	6,200	7,500	7,500	7,500	
100-52-5210-345	POLICE: PROMOTION	0	0	0	0	0	0	0	
100-52-5210-350	POLICE: VEHICLE REPAIR & MAINT	11,620	7,000	4,788	7,000	4,000	4,000	4,000	
100-52-5210-370	POLICE: FUEL & OIL	13,153	8,000	3,975	6,000	7,000	7,000	7,000	
100-52-5210-380	POLICE: DRUG PREVENTION	1,000	1,000	0	1,000	1,000	1,000	1,000	Safe Communities
100-52-5210-390	POLICE: INSURANCE COSTS	0	0	0	0	0	0	0	
100-52-5220-210	FIRE: CONTRACTUAL EXPENSE	560,101	553,322	0	553,322	583,985	583,985	583,985	Madison Fire/EMS Fee
100-52-5220-215	FIRE: 2% DUES TO MAD FIRE DEPT	43,696	22,500	21,109	21,109	22,500	22,500	22,500	Revenue passed thru to MFD
100-52-5220-590	FIRE: HYDRANT RENTAL	56,348	0	0	0	0	0	0	
100-52-5240-150	INSPECTIONS: BENEFITS	3,880	2,012	1,487	2,012	2,012	2,012	2,012	

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100-52-5240-211	INSPECTIONS: BUILDINGS	25,311	13,000	9,155	12,300	13,000	13,000	13,000	
100-52-5240-212	INSPECTIONS: HVAC	9,742	5,000	3,992	5,400	5,000	5,000	5,000	
100-52-5240-213	INSPECTIONS: ELECTRICAL	10,574	6,000	3,842	5,450	6,000	6,000	6,000	
100-52-5240-214	INSPECTIONS: PLUMBING	4,371	2,300	1,949	2,100	2,300	2,300	2,300	
100-52-5240-340	INSPECTIONS: OPERATIONS	1,361	340	205	444	340	340	340	ICC Mbrship, Conf, UDC Seals, Paper
100-52-5260-290	DANE COUNTY RADIO CONTRACT	11,137	7,928	6,860	7,928	8,002	8,002	8,002	
PUBLIC WORKS									
100-53-5300-121	AIDABLE WORK: LABOR	113,621	73,385	35,949	63,620	81,196	81,196	81,531	
100-53-5300-150	AIDABLE WORK: BENEFITS	22,238	14,391	6,127	9,700	17,238	17,238	14,122	
100-53-5300-340	AIDABLE WORK: OPERATING EXP.	35,530	18,000	22,581	25,000	20,000	20,000	20,000	
100-53-5300-450	SCHOOL SAFE ZONE	0	0	0	0	0	0	0	
100-53-5300-600	AIDABLE: INSURANCE REPAIRS	0	0	0	0	0	0	0	
100-53-5320-350	GARAGE: VEHICLE REPAIR & MAINT	31,309	15,000	12,625	12,625	15,000	15,000	15,000	
100-53-5320-370	GARAGE: FUEL & OIL	21,448	13,000	10,706	13,000	13,000	13,000	13,000	
100-53-5330-210	STR MAINT/REPAIR: ENGINEERING	0	0	0	0	0	0	0	
100-53-5330-230	STR MAINT/REPAIR: ANNUAL CNTCT	850	0	0	0	0	0	0	Crack filling/seal coating in Cap Fund
100-53-5342-220	STREET LIGHTING: POWER	38,557	18,000	20,631	25,000	20,000	20,000	20,000	Some \$\$ s/b in 100-53-5342-340 (maybe)
100-53-5342-340	STREET LIGHTING: CONTRACTUAL	2,019	5,000	0	2,200	2,200	2,200	2,200	Traffic signal repair, etc.
100-53-5344-350	STORM SEWERS: DISCHARGE PERMIT	398	235	168	235	235	235	235	est. 2020: \$235
100-53-5352-300	BUS SERVICE	30,000	30,000	0	30,000	30,000	30,000	30,000	
100-53-5362-290	REFUSE COLL: CONTRACTUAL SERVC	163,990	99,000	66,126	99,000	100,154	100,154	100,154	
100-53-5363-290	METRO LANDFILL EXPENSE	20,210	9,960	9,960	9,960	10,290	10,290	10,290	
100-53-5365-121	RECYCLING/YARDWASTE:LABOR	77,474	41,117	38,715	38,715	40,518	40,518	40,685	
100-53-5365-150	RECYCLING/YARDWASTE: BENEFITS	13,196	8,098	5,870	5,870	8,602	8,602	7,047	
100-53-5365-340	RECYCLING/YARDWASTE: SUP EXP	5,864	4,100	2,137	3,500	4,100	4,100	4,100	
100-53-5365-370	RECYCLING/YARDWASTE:FUEL & OIL	5,089	3,000	348	2,000	2,500	2,500	2,500	
VILLAGE HALL									
100-54-5400-130	VILLAGE HALL: CLEANING	7,901	4,782	3,382	4,145	4,724	4,724	4,743	
100-54-5400-150	VILLAGE HALL: BENEFITS	2,026	1,490	651	628	1,003	1,003	822	

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NON-AIDABLE SERVICES									
100-55-5500-121	NON-AIDABLE WORK: LABOR	182,250	118,163	69,580	102,440	118,107	118,107	118,595	
100-55-5500-150	NON-AIDABLE WORK: BENEFITS	33,468	23,172	11,144	15,537	25,075	25,075	20,543	
100-55-5500-340	NON-AIDABLE: OPERATING EXPENSE	52,019	25,000	23,271	23,271	25,000	25,000	25,000	Some COVID-19 Expenses
100-55-5500-600	NON-AIDABLE: INSURANCE COSTS	0	0	0	0	0	0	0	
100-55-5500-700	COMMUNITY GARDENS	1,595	500	605	605	605	605	605	
100-55-5510-340	2018 FLOOD EXPENSES	16,069	0	0	0	0	0	0	
100-55-5514-121	COMMUNITY CTR: WAGES	450	1,403	198	400	264	264	265	
100-55-5514-150	COMMUNITY CTR: WAGE BENEFITS	117	275	55	110	56	56	46	
100-55-5514-220	COMMUNITY CTR: GAS & ELECTRIC	10,235	5,000	7,774	7,774	5,000	5,000	5,000	
100-55-5520-121	FORESTER: WAGES	108,438	64,988	45,858	64,988	66,322	66,322	66,322	
100-55-5520-122	GRANT FUNDED HORT WAGES	0	0	0	0	0	0	0	
100-55-5520-125	HORT ASSISTANT WAGES	27,343	16,000	12,142	15,000	15,000	15,000	15,000	
100-55-5520-150	FORESTER: WAGE BENEFITS	30,731	18,008	13,232	18,008	18,689	18,689	18,121	
100-55-5520-320	PARKS:PROJECTS	19,502	12,500	3,148	7,000	10,000	10,000	10,000	
100-55-5520-340	PARKS:OPERATING EXPENSE	7,378	4,800	2,301	4,000	4,500	4,500	4,500	
100-55-5520-342	VILLAGE TREE SALES COSTS	4,039	5,000	1,486	3,500	2,500	2,500	2,500	
100-55-5523-341	HORTICULTURE: CONSULTANT	1,154	500	174	250	0	0	0	Offset by 10046-4672-110
100-55-5523-343	HORTICULTURE: REFORESTATION	14,074	0	3,868	0	0	0	10,000	2020: \$11K Moved to Cap Fund
100-55-5523-350	HORTICULTURE:PLANTINGS	1,375	2,500	360	600	1,000	1,000	1,000	
100-55-5523-550	FORESTRY GRANTS	0	0	0	0	0	0	0	
100-55-5523-600	TREE MAINTENANCE	75,395	35,000	35,515	40,000	40,000	40,000	40,000	Offset by 100-46-4672-000
100-55-5523-650	TREE REMOVALS	54,667	35,000	24,681	27,000	35,000	35,000	35,000	
100-55-5531-121	FOUR CORNERS: WAGES	13,785	11,000	0	0	11,000	11,000	11,000	
100-55-5531-150	FOUR-CORNERS: BENEFITS	1,055	900	0	0	900	900	900	
100-55-5531-340	FOUR CORNERS: OPERATING EXPNSE	4,051	1,000	327	327	1,000	1,000	1,000	Construction materials-Shelving
100-55-5532-121	LAND RECREATION: WAGES	15,108	11,000	0	0	11,000	11,000	11,000	
100-55-5532-150	LAND RECREATION: BENEFITS	1,156	1,000	0	0	1,000	1,000	1,000	
100-55-5532-340	LAND RECREATION: OPERATING EXP	4,041	1,200	0	0	1,200	1,200	1,200	

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100-55-5533-121	TENNIS: WAGES	33,971	16,000	17,765	17,765	18,000	18,000	18,000	
100-55-5533-150	TENNIS: BENEFITS	2,599	1,300	1,359	1,359	1,400	1,400	1,400	
100-55-5533-340	TENNIS: OPERATING EXPENSES	14,120	4,000	4,925	4,925	4,000	4,000	4,000	
100-55-5534-140	BASEBALL: UMPIRE PER DIEM EXP	0	0	0	0	0	0	0	
100-55-5534-340	BASEBALL: OPERATING EXPENSES	0	0	0	0	0	0	0	
100-55-5535-121	BASKETBALL: WAGES	2,151	1,200	0	0	1,200	1,200	1,200	
100-55-5535-150	BASKETBALL: BENEFITS	165	125	0	0	125	125	125	
100-55-5535-340	BASKETBALL: OPERATING EXPENSE	888	750	0	0	750	750	750	
100-55-5536-121	INDOOR SOCCER: WAGES	0	0	0	0	0	0	0	
100-55-5536-150	INDOOR SOCCER: BENEFITS	0	0	0	0	0	0	0	
100-55-5536-340	INDOOR SOCCER: OPERATING EXPEN	0	0	0	0	0	0	0	
100-55-5537-340	SPEC EVENTS: JULY 4th EXPENSE	1,624	1,400	0	0	1,600	1,600	1,600	
100-55-5537-341	SPEC EVENTS: FIREWORKS EXPENSE	9,464	9,500	0	0	9,500	9,500	9,500	Offset by 100-46-4674-220
100-55-5537-342	SPEC EVENTS: RECOGNITION NIGHT	11,470	5,000	6,501	6,501	6,500	6,500	6,500	
100-55-5538-340	OUTDOOR SOCCER: OPERATNG EXPEN	11,924	7,000	2,072	2,500	4,000	4,000	7,000	
100-55-5540-340	GOLF: OPERATING EXPENSES	5,528	4,500	0	0	4,500	4,500	4,500	
100-55-5550-390	KAYAK/CANOE RENTAL EXPENSES	578	550	0	536	500	500	500	To Marina for shelf rental minus % surcharge
CONSERVATION & DEVELOPMENT									
100-56-5630-150	PLANNER	12,667	11,000	11,875	11,875	1,000	1,000	1,000	2020: Comp Plan Update
100-56-5640-210	PROF CONSULTANT:PLAN REVIEW	10,526	1,000	3,929	3,929	3,500	3,500	3,500	Vandewalle
CAPITAL OUTLAY: GENERAL									
100-57-5735-775	CAP OUTLAY: CREW MOWER UNIT	0	0	0	0	0	0	0	
100-57-5751-800	CAP OUTLAY: COMPUTERS	18,890	5,000	11,852	12,000	5,000	5,000	5,000	2020:WFH Computers/Monitors ~\$6K
100-57-5751-810	CAP OUTLAY: GEN ADM EQUIPMENT	0	0	0	0	0	0	0	
100-57-5751-825	CAP OUTLAY: ADMIN DP SOFTWARE	0	0	0	0	0	0	0	
100-57-5751-830	CAP OUTLAY:FD/EMS CAPITL EQUIP	0	0	0	0	0	0	0	
100-57-5751-845	CAP OUTLAY:PAINT BURBANK RAIL	0	0	0	0	0	0	0	
100-57-5751-850	CAP OUTLAY:DPW CAPITAL EQUIPMT	0	0	0	0	0	0	0	
100-57-5752-811	CAP OUTLAY: PD COMMNCTNS EQPT	850	0	850	0	0	0	0	City of Madison Communications

<u>Account No.</u>	<u>Account Title</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Budget Recommend</u>	<u>2021 Budget w/ \$100K Borrow</u>	<u>Presented to Finance on Sept 16</u>	<u>Notes</u>
100-57-5752-813	CAP OUTLAY: PD VEHICLE REPL	0	0	0	0	0	0	0	
100-57-5752-815	CAP OUTLAY: PD SAFETY EQPT	0	0	0	0	0	0	0	
100-57-5752-817	CAP OUTLAY: PD EQUIPMENT	0	0	0	0	0	0	0	
100-57-5752-821	CAP OUTLAY: FD COMMNCTNS EQPT	0	0	0	0	0	0	0	
100-57-5752-822	CAP OUTLAY: FD OPERATING EQUIP	0	0	0	0	0	0	0	
100-57-5752-825	CAP OUTLAY: FD SAFETY EQPT	0	0	0	0	0	0	0	
100-57-5752-826	CAP OUTLAY: FD HOSE & APPLNCS	0	0	0	0	0	0	0	
100-57-5752-828	CAP OUTLAY: FD VEHICLE REPLACE	0	0	0	0	0	0	0	
100-57-5752-831	CAP OUTLAY: EMS COMMNCTN EQPT	0	0	0	0	0	0	0	
100-57-5752-832	CAP OUTLAY: EMS OPERATING EQPT	0	0	0	0	0	0	0	
OTHER FINANCING USES									
100-59-5910-900	CONTINGENT ACCOUNT	273	0	0	0	0	0	0	
100-59-5920-900	DUE TO DEBT SERVICE	940,213	1,015,814	(3,855)	1,027,928	1,006,736	1,006,736	1,006,736	from Baird debt schedules 12-9-19
100-59-5923-900	TRANSFER TO CAPITAL PROJECTS	0	0	0	50,000	0	100,000	0	2021: Levy of \$100K for Capital Projects
	REVENUE TOTAL:	4,354,247	4,099,060	272,959	3,893,144	3,943,571	4,143,571	3,884,398	
	EXPENSE TOTAL:	5,803,813	4,005,619	1,813,417	3,952,517	4,035,286	4,135,286	4,017,681	
	NET FUND TOTAL [surplus / (deficit)]:	(1,449,565)	93,441	(1,540,458)	(59,373)	(91,715)	8,285	(133,283)	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2020 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
200-46-4641-100	SEWER REVENUES	SEWER DIVISION FUNI	377,844	370,000	281,373	362,733	370,000	
200-48-4810-000	INTEREST ON INVESTMENTS	SEWER DIVISION FUNI	0	0	0	0	0	
200-48-4810-100	BUILD AMERICA BOND SUBSIDY	SEWER DIVISION FUNI	3,095	0	184	184	0	BAB Ended in 2020
200-48-4810-422	MISC. OPERATING	SEWER DIVISION FUNI	0	0	0	0	0	
200-49-4915-000	BOND PROCEEDS	SEWER DIVISION FUNI	0	0	0	0	0	
200-49-4960-100	CONTRIBUTIONS:AID CONSTRUCTION	SEWER DIVISION FUNI	0	0	0	0	0	
EXPENSES								
200-51-5142-120	CLERK: CLERICAL WAGES	SEWER DIVISION FUNI	20,397	20,885	15,270	20,885	21,637	
200-51-5142-150	CLERK:BENEFITS	SEWER DIVISION FUNI	5,665	5,763	4,327	5,763	6,074	
200-51-5151-210	FINANCE: AUDIT EXPENSE	SEWER DIVISION FUNI	7,200	7,300	0	7,300	7,400	
200-51-5154-511	RISK/PROP MGT: PROP/LIABILITY	SEWER DIVISION FUNI	2,000	2,200	0	2,200	2,300	
200-51-5160-220	BLDG/PLANT: GAS & ELECTRIC	SEWER DIVISION FUNI	977	2,253	1,773	2,253	1,200	2020: MGE solar shares
200-51-5160-500	LIFT STATIONS RENOVATIONS	SEWER DIVISION FUNI	0	0	0	0	0	
200-53-5344-820	SHOREWOOD BLVD PROJECT	SEWER DIVISION FUNI	0	0	0	0	0	
200-53-5361-121	SEWER: LABOR	SEWER DIVISION FUNI	8,999	12,025	5,956	12,025	9,407	
200-53-5361-150	SEWER: BENEFITS	SEWER DIVISION FUNI	1,907	2,068	1,002	2,067	1,997	
200-53-5361-151	SEWER PENSION EXPENSE	SEWER DIVISION FUNI	3,671	0	0	0	0	
200-53-5361-210	REPAIR & MAINT: CONTRACTUAL	SEWER DIVISION FUNI	1,530	2,000	6,704	6,704	2,000	
200-53-5361-211	REPAIR/MAINT. PLANT	SEWER DIVISION FUNI	0	0	420	420	0	
200-53-5361-223	SEWER TREATMENT EXPENSE	SEWER DIVISION FUNI	172,029	183,554	95,897	191,794	192,000	2020: -9% rate increase
200-53-5361-225	JOINT METERING EXPENSE	SEWER DIVISION FUNI	8,328	9,000	0	9,000	9,000	
200-53-5361-340	OPERATING SUPPLIES EXPENSE	SEWER DIVISION FUNI	11,364	6,000	6,263	6,263	6,000	
200-53-5361-350	OUTSIDE SERVICES	SEWER DIVISION FUNI	1,660	2,000	3,743	3,743	3,000	
200-53-5361-540	RENT	SEWER DIVISION FUNI	11,142	11,365	0	11,365	11,592	Payment to GF
200-53-5403-540	DEPRECIATION EXPENSE	SEWER DIVISION FUNI	33,556	0	0	0	0	
200-57-5735-500	CAP OUTLAY: MAIN REPLACEMENT	SEWER DIVISION FUNI	0	0	0	0	0	
200-57-5741-000	CAP OUTLAY: SEWER MACHINE	SEWER DIVISION FUNI	0	0	0	0	0	
200-58-5810-600	PRINCIPAL EXPENSE	SEWER DIVISION FUNI	0	50,000	0	50,000	55,000	Baird Debt Schedules 12-9-19
200-58-5820-520	CONTRA-INTEREST	SEWER DIVISION FUNI	0	0	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2020 Future Yr Budget</u>	<u>NOTES</u>
200-58-5820-600	INTEREST EXPENSE	SEWER DIVISION FUNI	17,117	9,487	0	9,487	8,379	Baird Debt Schedules 12-9-19
200-58-5820-601	INTEREST ON NAN	SEWER DIVISION FUNI	0	0	0	0	0	
200-58-5820-660	DEBT ISSUE COSTS	SEWER DIVISION FUNI	3,712	0	0	0	0	
200-59-5920-900	OWED TO CAPITAL FUND	SEWER DIVISION FUNI	0	2,466	0	2,466	0	
200-59-5920-901	DUE TO DEBT SERVICE	SEWER DIVISION FUNI	0	0	0	0	0	
	REVENUE TOTAL:		380,939	370,000	281,556	362,917	370,000	
	EXPENSE TOTAL:		311,255	328,366	141,354	343,735	336,986	
	NET FUND TOTAL [surplus / (deficit)]:		69,685	41,634	140,202	19,182	33,014	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019</u> <u>Prior Yr</u> <u>Actual</u>	<u>2020</u> <u>Curr Yr</u> <u>Budget</u>	<u>2020</u> <u>Curr YTD</u> <u>Actual</u>	<u>2020</u> <u>Current Yr</u> <u>Est. Year End</u>	<u>2021</u> <u>Future Yr</u> <u>Budget</u>	<u>NOTES</u>
REVENUES								
210-46-4618-000	CLERK: MISC FEES	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-46-4670-000	MEMBERSHIP FEES	POOL SPECIAL REVENUE FUND	464,369	445,000	0		460,000	
210-46-4670-100	SWIM/DIVE/BALLET TEAM REG FEES	POOL SPECIAL REVENUE FUND	30,415	32,500	0		30,000	
210-46-4672-250	AUGUST ONLY MEMBERSHIPS	POOL SPECIAL REVENUE FUND	(85)	0	0		0	
210-46-4673-110	DAILY ADMISSIONS REC'D FR POOL	POOL SPECIAL REVENUE FUND	12,992	19,500	0		19,500	
210-46-4673-150	POP MACHINE SALES	POOL SPECIAL REVENUE FUND	2,634	2,500	0		1,400	
210-46-4673-200	CONCESSION SALES	POOL SPECIAL REVENUE FUND	30,968	25,500	0		0	
210-46-4673-400	SODA POP VENDOR REBATE	POOL SPECIAL REVENUE FUND	0	0	0		2,500	
210-46-4680-000	EXTENDED SEASON	POOL SPECIAL REVENUE FUND	0	0	0		25,500	
210-48-4810-000	INTEREST INCOME	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-48-4810-100	BUILD AMERICA BOND SUBSIDY	POOL SPECIAL REVENUE FUND	1,298	1,400	61		0	
210-48-4820-100	RENT: PRIVATE CLUBS	POOL SPECIAL REVENUE FUND	45,406	28,500	(1,651)		0	
210-48-4820-110	RENT: BADGER STATE GAMES	POOL SPECIAL REVENUE FUND	0	0	0		14,000	
210-48-4840-000	INSURANCE CLAIMS	POOL SPECIAL REVENUE FUND	456,429	0	0		0	
210-49-4940-000	MEMBERSHIP GRANT DONATIONS	POOL SPECIAL REVENUE FUND	1,624	0	0		0	
210-49-4941-000	MISCELLANEOUS REVENUES	POOL SPECIAL REVENUE FUND	3,362	0	0		0	
210-49-4944-000	FUND BALANCE APPLIED	POOL SPECIAL REVENUE FUND	0	0	0		0	
EXPENSES								
210-51-5130-210	LEGAL: ADVICE & COUNSEL	POOL SPECIAL REVENUE FUND	42	0	0		0	
210-51-5142-120	CLERK: CLERICAL WAGES	POOL SPECIAL REVENUE FUND	25,759	25,178	19,287		26,982	
210-51-5142-150	CLERK: BENEFITS	POOL SPECIAL REVENUE FUND	7,364	6,733	5,625		7,507	
210-51-5142-310	CLERK: OFFICE SUPPLY & EXPENSE	POOL SPECIAL REVENUE FUND	3,352	9,000	26		13,500	2021: new membership mgmt program
210-51-5151-210	FINANCE: AUDIT EXPENSE	POOL SPECIAL REVENUE FUND	1,500	1,500	0		1,500	
210-51-5154-511	RISK/PROP MGT: PROP/LIABILITY	POOL SPECIAL REVENUE FUND	2,900	2,900	0		2,900	
210-51-5154-512	PROPERTY INSURANCE	POOL SPECIAL REVENUE FUND	595	595	0		595	
210-51-5154-530	POOL RENTAL: DUE TO GEN'L FUND	POOL SPECIAL REVENUE FUND	37,188	37,000	0		37,000	
210-51-5160-121	POOL LABOR: DPW	POOL SPECIAL REVENUE FUND	7,786	8,000	3,520		8,150	
210-51-5160-150	DPW CREW: BENEFITS	POOL SPECIAL REVENUE FUND	1,602	1,650	606		1,728	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
210-51-5160-220	BLDG/PLANT: GAS & ELECTRIC	POOL SPECIAL REVENUE FUND	29,411	28,000	2,645		28,000	
210-51-5160-221	BLDG/PLANT: WATER	POOL SPECIAL REVENUE FUND	17,885	18,200	660		19,700	
210-51-5160-222	BLDG/PLANT: TELEPHONE	POOL SPECIAL REVENUE FUND	2,431	2,500	1,305		2,500	
210-51-5160-223	BLDGS & PLANT:STORMWATER CHRGR	POOL SPECIAL REVENUE FUND	1,002	1,100	117		1,100	
210-51-5160-340	BLDG/PLANT: OPERATING SUPPLIES	POOL SPECIAL REVENUE FUND	1,742	3,000	15,042		3,000	
210-51-5160-350	BLDG/PLANT: REPAIR/MAINT EXP.	POOL SPECIAL REVENUE FUND	602,109	48,450	5,952		27,800	2019: Flood Expenses (\$571,681)
210-51-5160-360	BIDG/PLANT: LEAK/BOILER REP	POOL SPECIAL REVENUE FUND	0	65,000	0		3,000	
210-51-5160-510	BLDG/PLANT: INSURED REPAIRS	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-55-5542-121	STAFF: MANAGERS' WAGES	POOL SPECIAL REVENUE FUND	54,231	52,000	35,150		60,000	
210-55-5542-122	STAFF: LIFE GUARDS' WAGES	POOL SPECIAL REVENUE FUND	88,546	97,778	0		95,000	
210-55-5542-123	STAFF: COACHES' SAL. & WAGES	POOL SPECIAL REVENUE FUND	39,885	36,000	0		36,000	
210-55-5542-124	STAFF: CHECKERS' WAGES	POOL SPECIAL REVENUE FUND	19,241	18,250	0		18,250	
210-55-5542-125	STAFF: CONCESSION WAGES	POOL SPECIAL REVENUE FUND	10,235	8,250	0		9,000	
210-55-5542-126	STAFF: LESSON HELPER WAGES	POOL SPECIAL REVENUE FUND	6,251	5,000	0		6,000	
210-55-5542-130	STAFF: EXTENDED SEASON WAGES	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-55-5542-150	STAFF: BENEFITS	POOL SPECIAL REVENUE FUND	19,077	18,000	5,048		18,000	
210-55-5542-240	REPAINTING	POOL SPECIAL REVENUE FUND	433	1,500	0		2,000	
210-55-5542-310	POOL STAFF: OFC SPLY & EXP	POOL SPECIAL REVENUE FUND	1,997	1,000	903		1,000	
210-55-5542-315	POOL STAFF: APPRECIATION	POOL SPECIAL REVENUE FUND	1,491	1,250	0		1,250	
210-55-5542-339	POOL: CHEMICALS	POOL SPECIAL REVENUE FUND	21,732	16,750	0		16,750	
210-55-5542-340	POOL: OPERATING SUPPLY & EXP.	POOL SPECIAL REVENUE FUND	13,175	10,500	3,035		12,000	
210-55-5542-341	POOL STAFF: UNIFORM EXPENSE	POOL SPECIAL REVENUE FUND	5,408	4,500	0		5,000	
210-55-5542-342	POP MACHINE EXPENSES	POOL SPECIAL REVENUE FUND	2,499	2,000	0		2,000	
210-55-5542-343	CONCESSIONS EXPENSE	POOL SPECIAL REVENUE FUND	19,510	18,000	1,009		18,000	
210-55-5542-344	SPECIAL EVENTS EXPENSE	POOL SPECIAL REVENUE FUND	3,702	6,000	0		6,000	
210-55-5542-345	EXTEND SEASON OPERATING SUP/EXP	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-55-5542-346	SWIM/DIVE/BALLET EXPENSES	POOL SPECIAL REVENUE FUND	18,418	15,000	299		17,000	
210-55-5542-350	REPAIR/MAINT: SUPPLY & EXPENSE	POOL SPECIAL REVENUE FUND	1,700	4,500	368		4,500	
210-55-5542-351	REPAIR/MAINT: POOL EQUIPMENT	POOL SPECIAL REVENUE FUND	9,604	10,000	0		13,000	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
210-55-5542-353	REPAIR/MAINT: CONCESSIONS	POOL SPECIAL REVENUE FUND	3,980	7,350	0		7,500	
210-55-5542-354	LONG RANGE PLAN - POOL REPAIR	POOL SPECIAL REVENUE FUND	17,000	0	0		0	2019: Repairs to roof
210-55-5542-400	PEPSI SIGNING BONUS	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-59-5910-100	LOCKER/SHOWER FLOORING	POOL SPECIAL REVENUE FUND	0	6,500	0		0	
210-59-5910-200	COMPUTERS-CHEM AUTOMATION	POOL SPECIAL REVENUE FUND	3,948	5,000	0		5,000	
210-59-5910-900	CONTINGENCY ACCOUNT	POOL SPECIAL REVENUE FUND	0	0	0		0	
210-59-5920-900	DUE TO DEBT SERVICE	POOL SPECIAL REVENUE FUND	14,223	14,223	0	12,160	11,956	Based on new debt schedules
REVENUE TOTAL:			1,049,412	554,900	(1,589)	0	552,900	
EXPENSE TOTAL:			1,118,957	618,157	100,597	12,160	550,168	
NET FUND TOTAL [surplus / (deficit)]:			(69,544)	(63,257)	(102,186)	(12,160)	2,732	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
220-48-4820-110	RESIDENT: SLIP	WATERFRONT:SPECIAL	14,308	14,111	14,742	14,742	14,626	
220-48-4820-120	RESIDENT: OUTSIDE RACK	WATERFRONT:SPECIAL	52	55	326	326	330	
220-48-4820-130	RESIDENT: MOORING	WATERFRONT:SPECIAL	4,238	4,005	3,761	3,761	4,005	
220-48-4820-140	RESIDENT: LOCKER RENTAL	WATERFRONT:SPECIAL	463	490	442	442	455	
220-48-4820-150	RESIDENT: BOATHOUSE RENTAL	WATERFRONT:SPECIAL	8,200	8,510	8,692	8,692	8,510	
220-48-4820-160	RESIDENT: WINTER LIFT STORAGE	WATERFRONT:SPECIAL	66	70	0	0	0	
220-48-4820-175	RESIDENT:WINTER INSIDE STORAGE	WATERFRONT:SPECIAL	189	200	567	567	400	
220-48-4820-210	NON-RESIDENT: SLIP	WATERFRONT:SPECIAL	17,520	17,510	18,508	18,508	18,334	
220-48-4820-220	NON-RESIDENT: OUTSIDE RACK	WATERFRONT:SPECIAL	85	90	95	95	95	
220-48-4820-230	NON-RESIDENT: MOORING	WATERFRONT:SPECIAL	19,254	19,100	19,963	19,963	19,960	
220-48-4820-240	NON-RESIDENT: LOCKER RENTAL	WATERFRONT:SPECIAL	585	660	815	815	780	
220-48-4820-250	NON-RESIDENT: BOATHSE RENTAL	WATERFRONT:SPECIAL	1,330	1,170	1,531	1,531	1,560	
220-48-4820-260	NON-RESIDENT: WINTER LIFT STOR	WATERFRONT:SPECIAL	85	90	85	85	90	
220-48-4820-275	NON-RES: WINTER INSIDE STORAGE	WATERFRONT:SPECIAL	0	0	90	90	90	
220-48-4840-000	INSURANCE RECOVERIES	WATERFRONT:SPECIAL	0	0	0	0	0	
220-49-4930-000	DONATIONS	WATERFRONT:SPECIAL	0	0	0	0	0	
220-49-4941-000	MISCELLANEOUS REVENUES	WATERFRONT:SPECIAL	33,710	0	765	765	0	2019: Insurance, Late Fees 2020: Late Fees
EXPENSES								
220-51-5142-120	CLERK: CLERICAL WAGES	WATERFRONT:SPECIAL	8,877	8,702	6,650	8,702	9,006	
220-51-5142-150	CLERK: BENEFITS	WATERFRONT:SPECIAL	2,457	2,529	1,878	2,529	2,662	
220-51-5142-310	CLERK: OFC SUPLY & EXPENSE	WATERFRONT:SPECIAL	100	100	0	0	100	
220-51-5145-530	DATA PROC: RENTAL EXPENSE	WATERFRONT:SPECIAL	50	50	0	0	50	
220-51-5151-210	FINANCE: AUDIT SERVICES	WATERFRONT:SPECIAL	500	500	0	0	500	
220-51-5154-511	LIABILITY INSURANCE: FIXED COS	WATERFRONT:SPECIAL	310	310	0	310	310	pier coverage included
220-51-5154-512	PROPERTY INSURANCE: FIXED COST	WATERFRONT:SPECIAL	130	130	0	130	130	pier coverage included
220-51-5160-220	BLDG/PLANT: GAS & ELECTRIC	WATERFRONT:SPECIAL	793	932	675	932	965	
220-51-5160-222	BLDG/PLANT: TELEPHONE	WATERFRONT:SPECIAL	0	0	0	0	0	
220-51-5160-290	CONTRACTUAL: PIER/BUOY	WATERFRONT:SPECIAL	20,074	15,284	0	15,284	19,767	

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220-51-5160-530	FACLTY RENTAL DUE TO GEN'L FND	WATERFRONT:SPECIAL	17,375	17,983	0	17,983	17,983	payment to GF
220-51-5160-820	CAP IMPROVEMENT: PIER/BUOY	WATERFRONT:SPECIAL	312	0	0	0	0	
220-51-5160-830	CAP IMPMTS:RAMPS, DOORS, KEYS	WATERFRONT:SPECIAL	962	0	0	0	0	
220-51-5160-840	CAP IMPROVEMENT:STORAGE RACKS	WATERFRONT:SPECIAL	0	0	0	0	0	
220-51-5160-850	CAP IMPROVEMENT: DOCK	WATERFRONT:SPECIAL	44,188	12,500	0	0	7,000	
220-55-5546-121	WATERFRONT: LABOR	WATERFRONT:SPECIAL	5,370	4,591	2,142	4,591	5,613	
220-55-5546-150	WATERFRONT: BENEFITS	WATERFRONT:SPECIAL	1,010	874	363	874	1,192	
220-55-5546-340	PARK: OPERATING EXPENSE	WATERFRONT:SPECIAL	1,879	3,000	167	500	3,000	
220-55-5546-350	WATER DAMAGE REPAIR	WATERFRONT:SPECIAL	0	0	0	0	0	
220-55-5546-400	DONATION PROJECTS	WATERFRONT:SPECIAL	0	0	0	0	0	
220-59-5920-900	DUE TO DEBT SERVICE	WATERFRONT:SPECIAL	5,050	0	0	0	0	Paid off in 2019
	REVENUE TOTAL:		100,087	66,061	70,382	70,382	69,235	
	EXPENSE TOTAL:		109,438	67,485	11,875	51,835	68,278	
	NET FUND TOTAL [surplus / (deficit)]:		(9,351)	(1,424)	58,507	18,547	957	

Note: Staff completed the 2019 Year End Estimates. The Waterfront Committee proposed the 2020 Budget.

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019</u> <u>Prior Yr</u> <u>Actual</u>	<u>2020</u> <u>Curr Yr</u> <u>Budget</u>	<u>2020</u> <u>Curr YTD</u> <u>Actual</u>	<u>2020</u> <u>Current Yr</u> <u>Est. Year End</u>	<u>2021</u> <u>Future Yr</u> <u>Budget</u>	<u>NOTES</u>
REVENUES								
300-49-4700-000	BCC PARKING LOT INTEREST	DEBT SERVICE FUND	1,380	0	1,101	0	0	
300-49-4912-100	PREMIUM	DEBT SERVICE FUND	52,259	14,436	0	0	0	2019 borrowing bid premium
300-49-4916-000	PROCEEDS: 2009 BONDS	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4921-000	TRANSFER FROM GENERAL FUND	DEBT SERVICE FUND	944,068	1,000,347	(3,855)	1,000,348	984,375	Total debt on Levy Limit Worksheet minus Pool, Marina, BCC parking lot revenues
300-49-4922-000	PROCEEDS: 2012 BONDS	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4922-100	PROCEEDS: 2013 NAN	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4922-200	PROCEEDS: 2013 TAXABLE BONDS	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4922-300	PROCEEDS: 2013 REFUNDING BOND	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4925-000	TRANSFER FROM TIF 3	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4925-100	TRANSFER FROM TIF 4	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4927-000	TRANSFER FROM POOL	DEBT SERVICE FUND	14,223	12,160	0	12,160	6,941	Principle and Interest Only
300-49-4928-000	TRANSFER FROM SEWER	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4929-000	TRANSFER FROM MARINA	DEBT SERVICE FUND	5,050	0	0	0	0	Paid off debt in 2019
300-49-4930-000	TRANSFER FROM CAP PROJECTS	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4931-000	FUND BAL APPLIED: PRIOR YEAR'S	DEBT SERVICE FUND	0	0	0	0	0	
300-49-4940-000	BCC PARK LOT LOAN PAYMENT	DEBT SERVICE FUND	12,755	15,420	10,464	15,420	15,420	Loan through 2025
EXPENSES								
300-58-5810-600	PRIN: STATE TRUST FUND LOANS	DEBT SERVICE FUND	0	0	0	0	0	
300-58-5810-680	PRIN: 2009 GO PROMISSORY NOTES	DEBT SERVICE FUND	0	0	0	0	0	
300-58-5810-681	PRIN: 2009 G.O. BONDS	DEBT SERVICE FUND	360,000	0	0	0	0	2020 Jan: Refunded
300-58-5810-685	PRIN: 2010 BUILD AMERICA BONDS	DEBT SERVICE FUND	65,000	55,000	0	55,000	0	2020 Nov: BABs Refunded
300-58-5810-686	PRIN: 2012 BONDS	DEBT SERVICE FUND	55,000	55,000	0	55,000	55,000	
300-58-5810-687	PRIN: 2013 NAN	DEBT SERVICE FUND	0	0	0	0	0	
300-58-5810-688	PRIN: 2013 TAXABLE BOND	DEBT SERVICE FUND	10,305	15,458	0	15,458	15,458	
300-58-5810-689	PRIN: 2013 REFUNDING BOND	DEBT SERVICE FUND	28,272	24,738	0	24,738	21,204	
300-58-5810-690	PRIN: 2015 PROMISSORY NOTES	DEBT SERVICE FUND	155,000	160,000	0	160,000	160,000	
300-58-5810-691	PRIN: 2017 PROMISSORY NOTES	DEBT SERVICE FUND	120,000	500,000	0	500,000	510,000	includes old (2009) & new debt
300-58-5810-692	PRIN: 2019 PROMISSORY NOTES	DEBT SERVICE FUND	0	55,000	0	55,000	100,000	2019: Nov Borrowing
300-58-5820-600	INT: STATE TRUST FUND LOANS	DEBT SERVICE FUND	0	0	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019</u> <u>Prior Yr</u> <u>Actual</u>	<u>2020</u> <u>Curr Yr</u> <u>Budget</u>	<u>2020</u> <u>Curr YTD</u> <u>Actual</u>	<u>2020</u> <u>Current Yr</u> <u>Est. Year End</u>	<u>2021</u> <u>Future Yr</u> <u>Budget</u>	<u>NOTES</u>
300-58-5820-661	PAYMENT TO FISCAL AGENT	DEBT SERVICE FUND	446,337	0	0	0		
300-58-5820-680	INT: 2009 GO PROMISSORY NOTES	DEBT SERVICE FUND	0	0	0	0	0	
300-58-5820-681	INT: 2009 G.O. BONDS	DEBT SERVICE FUND	6,300	0	0	0	0	2020 Jan: Refunded
300-58-5820-685	INT: 2010 BUILD AMERICA BONDS	DEBT SERVICE FUND	25,365	1,169	0	1,169	0	2020 Nov: BABs Refunded
300-58-5820-686	INT: 2012 GO BONDS	DEBT SERVICE FUND	11,005	9,905	0	9,905	8,805	
300-58-5820-687	INT: 2013 NAN	DEBT SERVICE FUND	0	0	0	0	0	
300-58-5820-688	INT: 2013 TAXABLE BOND	DEBT SERVICE FUND	1,675	1,353	0	1,353	966	
300-58-5820-689	INT: 2013 REFUNDING BOND	DEBT SERVICE FUND	38,825	38,295	0	38,295	37,798	
300-58-5820-690	INT: 2015 PROMISSORY NOTES	DEBT SERVICE FUND	25,430	21,855	0	21,855	18,255	
300-58-5820-691	INT: 2017 PROMISSORY NOTES	DEBT SERVICE FUND	75,300	69,100	0	69,100	59,000	includes old & new debt
300-58-5820-692	INT: 2019 PROMISSORY NOTES	DEBT SERVICE FUND	0	21,055	0	21,055	20,250	2019: Nov Borrowing
REVENUE TOTAL:			1,029,735	1,042,363	7,710	1,027,928	1,006,736	
EXPENSE TOTAL:			1,423,812	1,006,873	0	1,027,928	1,006,736	
NET FUND TOTAL [surplus / (deficit)]:			(394,077)	35,490	7,710	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUE								
400-41-0000-000	GEN PROP TAXES: TRANS FROM GF	CAPITAL PROJECTS FL	0	0	0	50,000	100,000	Levy for Cap Projects
400-43-0000-000	INTERGOVMTL REV:CNTY,STATE,FED	CAPITAL PROJECTS FL	0	30,000	130,628	130,628	0	2020: LRIP Grant-Postponed 2020: FEMA Reimbursement
400-47-4720-000	UBAY REIMBURSEMENTS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-000	INTEREST INCOME: NAN	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-100	INTEREST INCOME: BOND ISSUE	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-200	INTEREST INCOME: 2009 NOTES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-300	INTEREST INCOME: 2009 BONDS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-400	INTEREST INCOME: 2010 BLD AMER	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4810-500	INTEREST INCOME: 2013 TAX BOND	CAPITAL PROJECTS FL	0	0	0	0	0	
400-48-4850-000	MISCELLANEOUS REVENUE	CAPITAL PROJECTS FL	10,000	0	0	0	0	
400-48-4860-000	HEIDEN HAUS CONTRIBUTIONS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4910-000	INSURANCE RECOVERIES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4911-000	PROCEEDS:2019 PROMISSORY NOTES	CAPITAL PROJECTS FL	500,000	0	0	0	0	
400-49-4911-100	PREMIUM ON 2019 NOTES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4912-000	PROCEEDS:SHORT-TERM DEBT:NOTES	CAPITAL PROJECTS FL	0	45,800	0	45,800	0	2020: S-T Borrowing minus issue costs
400-49-4919-000	PROCEEDS: 2010 BUILD AMER BOND	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4920-000	STATE TRUST FUND LOAN	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4921-000	TRANSFER FROM GENERAL FUND	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4922-000	PROCEEDS: 2012 BONDS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4923-000	PROCEEDS: 2013 NAN	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4925-000	PROCEEDS: 2013 TAXABLE BONDS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4926-000	PROCEEDS: 2013 REFUNDING BOND	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4927-000	PROCEEDS: 2015 PROMISSORY NOTE	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4928-000	PROCEEDS: 2017 PROMISSORY NOTE	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4928-100	PREMIUM ON 2017 NOTES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4929-001	DUE FROM TIF 3	CAPITAL PROJECTS FL	0	0	0	0	0	
400-49-4941-000	MISCELLANEOUS REVENUES	CAPITAL PROJECTS FL	0	102,136	0	173,271	126,180	From water & sewer utility advances
EXPENSES								
400-52-5210-813	SPEED MONITOR TRAILER '07	CAPITAL PROJECTS FL	0	0	0	0	0	
400-52-5210-814	TRAFFIC CALMING MEASURES	CAPITAL PROJECTS FL	0	30,000	28,610	28,610	12,000	2020: Speed Humps on Edgehill

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
400-52-5220-810	FIRE ENGINE, EQUIPMENT	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5320-813	DPW: TRUCK PURCHASE	CAPITAL PROJECTS FL	93,104	48,427	0	0	100,000	2019: Forester Pickup, Plow Truck, UTV 2021: Replace Truck #5
400-53-5320-819	DPW: SEWER MACHINE	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5327-800	SALT STORAGE BUILDING	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5327-810	COLD STORAGE BUILDING	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5327-820	REPAIRS: DPW BLDG	CAPITAL PROJECTS FL	0	0	0	0	35,000	2021: Boiler at DPW
400-53-5330-811	DPW: BRUSH CHIPPER	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5330-813	2007 STREET SWEEPER	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5330-814	DPW: LEAF PICKER	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5330-817	BEACH HOUSE REPAIRS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5330-818	HEIDEN HAUS RENOVATIONS	CAPITAL PROJECTS FL	13,593	0	17,575	20,000	200,000	
400-53-5330-819	BRIDGE REPLACEMENT	CAPITAL PROJECTS FL	111	0	2,890	6,000	15,000	Engineering
400-53-5330-820	FOUR CORNERS BATHROOMS	CAPITAL PROJECTS FL	72,443	150,000	120,832	185,105	0	2020: 4 Corners Bathroom
400-53-5342-810	DARKSKY COMPLIANT STREET LITES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-820	SHOREWOOD BOULEVARD	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-860	2007/2008 ROADS PROGRAM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-861	2009 ROADS PROGRAM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-862	UNIVERSITY AVE ROAD PROGRAM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-863	UNIVERSITY BAY DR ROAD PROGRAM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-864	COLUMBIA, YALE, COLGATE ROADS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-865	2012 ROADS PROGRAM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-866	2013 ROADS: AMHERST, EAST COLUM	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-867	2014 ROAD: WELLESLEY, DARTMOUTH	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-868	2015 ROADS: RESURFACE, OAK WAY	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-869	2016 ROADS: RESURFACE REMAINING	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-870	DPW EQUIPMENT	CAPITAL PROJECTS FL	49,101	30,000	0	0	16,000	2019: Polar Trac 2021: Zero-turn mower
400-53-5344-871	SCHOOL PATH RECONSTRUCTION	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-872	ROAD REPAIR ANNUAL CONTRACT	CAPITAL PROJECTS FL	17,870	0	0	0	0	Crack filling seal coating
400-53-5344-873	OLD VILLAGE HALL REPAIRS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-874	BEACH HOUSE REPAIRS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5344-875	2020 ROADS: RESURFACE H, H, H	CAPITAL PROJECTS FL	0	120,000	0	0	0	Resurfacing Highbury, Hunter, Harvard

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
400-53-5363-100	UW SEWER CONNECTION	CAPITAL PROJECTS FL	0	0	0	0	0	
400-53-5363-200	STORMWATER IMPROVEMENTS	CAPITAL PROJECTS FL	4,445	0	20,947	77,925	0	2020: 2018 Flood Engineering Exp
400-53-5363-300	SEWER LINING	CAPITAL PROJECTS FL	0	0	0	0	0	
400-54-5400-100	POLICE: SQUAD VEHICLE	CAPITAL PROJECTS FL	0	71,500	30,213	71,500	0	2020: Two Squad Cars
400-54-5440-800	FIRE/EMS/PD/DPW RADIO EQUIPMNT	CAPITAL PROJECTS FL	7,417	35,000	31,707	31,707	0	2020: See detail below
400-55-5531-300	COMMUNITY CENTER	CAPITAL PROJECTS FL	17,000	0	0	0	0	
400-55-5531-305	COMMUNITY CENTER DESIGN	CAPITAL PROJECTS FL	0	0	0	0	0	
400-55-5531-310	COMMUNITY CENTER REPAIRS	CAPITAL PROJECTS FL	3,343	0	0	0	0	
400-55-5532-400	HOLIDAY TREE LIGHT EXPENSE	CAPITAL PROJECTS FL	0	0	0	0	0	
400-55-5532-410	POOL LINER	CAPITAL PROJECTS FL	0	0	0	0	0	
400-57-5714-810	VILLAGE HALL	CAPITAL PROJECTS FL	1,588	51,627	14,415	34,334	65,000	2020: See detail below 2021: Reforestation, VH Flooring, File Server
400-57-5714-830	CAPITAL EQUIPMENT	CAPITAL PROJECTS FL	111,126	6,300	0	6,300	0	2020: AP Workflow software (if so, add to CIVIC support in GF)
400-57-5741-810	WATER METERS WITH ERTS	CAPITAL PROJECTS FL	0	0	0	0	0	
400-58-5820-687	INTEREST ON NAN	CAPITAL PROJECTS FL	0	0	0	0	0	
400-59-5920-400	TRANSFER TO GENERAL FUND	CAPITAL PROJECTS FL	0	0	0	0	100,000	S-T Borrow
400-59-5920-500	TRANSFER TO UTILITIES	CAPITAL PROJECTS FL	0	0	0	0	0	
400-59-5920-850	DISCOUNT & DEBT ISSUE COSTS	CAPITAL PROJECTS FL	4,038	0	0	750	0	Interest on S-T Borrowing
400-59-5920-900	DUE TO DEBT SERVICE	CAPITAL PROJECTS FL	0	0	0	50,000	0	2020: Short-term Borrowing
	REVENUE TOTAL:		510,000	177,936	130,628	399,699	226,180	
	EXPENSE TOTAL:		395,180	542,854	267,188	512,231	543,000	
	NET FUND TOTAL [surplus / (deficit)]:		114,820	(364,918)	(136,560)	(112,532)	(316,820)	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
450-41-4111-000	GENERAL PROPERTY TAXES	TAX INCREMENTAL FU	957,353	859,909	0	886,129	1,010,990	
450-43-0000-000	INTERGOVERNMENTAL REVENUE	TAX INCREMENTAL FU	0	22,400	0	22,400	22,400	
450-43-4351-000	STATE AID: EXEMPT COMPUTERS	TAX INCREMENTAL FU	126,577	125,461	0	125,461	125,461	2021 DOR Est.: \$125,460.69
450-48-4810-000	INTEREST ON INVESTMENTS	TAX INCREMENTAL FU	0	0	0	0	0	
450-48-4810-100	BUILD AMERICA BOND SUBSIDY	TAX INCREMENTAL FU	10,461	0	551	551	0	2020: Refunded BABs
450-48-4841-000	MISCELLANEOUS REVENUES	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4912-100	PREMIUM 2012 BONDS: TID 3	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4913-000	PROCEEDS: 2009 NOTES	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4916-000	PROCEEDS: 2009 BONDS	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4916-100	PROCEEDS: 2010 BONDS	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4922-000	PROCEEDS: 2012 BONDS TID 3	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4925-000	PROCEEDS: 2013 TAXABLE BONDS	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4926-000	PROCEEDS 2013 REFUNDING BOND	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4927-000	PROCEEDS: 2015 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4928-000	PROCEEDS: 2017 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4928-100	PREMIUM: 2017 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
450-49-4929-000	PROCEEDS: 2019 PROMISSORY NOTE	TAX INCREMENTAL FU	2,700,000	0	0	0	0	2019: Jan & Nov Borrowing
450-49-4929-100	PREMIUM: 2019 PROMISSORY NOTES	TAX INCREMENTAL FU	133,267	0	0	0	0	2019: Jan & Nov Borrowing
EXPENSES								
450-51-5141-120	PLANNING, LEGAL & ADMINISTRATN	TAX INCREMENTAL FU	26,073	7,333	11,358	12,000	10,000	2019: Marsh Ct Legal 2020: Comp Plan
450-51-5141-121	ADMIN WAGES	TAX INCREMENTAL FU	19,317	16,790	14,480	16,790	17,250	
450-51-5141-150	ADMN WAGE BENEFITS	TAX INCREMENTAL FU	6,679	7,100	5,410	7,100	5,230	
450-51-5141-310	CLERK:SUPPLY/EXPENSE	TAX INCREMENTAL FU	165	150	0	150	150	
450-53-4400-121	DOC PARK LABOR	TAX INCREMENTAL FU	0	0	0	0	0	
450-53-4400-150	DOC PARK BENEFITS	TAX INCREMENTAL FU	0	0	0	0	0	
450-53-5320-100	UNIVERSITY BAY DRIVE WIDENING	TAX INCREMENTAL FU	0	0	0	0	0	
450-53-5320-230	MARSHALL CT,UNIV AVE IMPROVNTS	TAX INCREMENTAL FU	1,236,169	0	217,982	217,982	0	2019: Project Bid Amount
450-53-5320-300	RIDGE ST@MARSHALL CT SIGNAL	TAX INCREMENTAL FU	0	0	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
450-53-5320-310	PURDUE STREET IMPROVEMENTS	TAX INCREMENTAL FU	0	0	0	0	0	
450-53-5320-320	DITCH CLEAN OUT & BIKE PATH	TAX INCREMENTAL FU	712,236	0	(142,310)	0	0	Moving expenses to 450-53-5320-230
450-53-5344-862	UNIVERSITY AVE TIF 3	TAX INCREMENTAL FU	0	0	0	0	100,000	Engineering Design Costs
450-58-5810-600	BOND & NOTE PRINCIPAL EXPENSE	TAX INCREMENTAL FU	314,660	430,771	0	626,828	690,793	
450-58-5820-600	BOND & NOTE INTEREST EXPENSE	TAX INCREMENTAL FU	174,085	191,063	0	0	0	Need to split out principle & interest
450-58-5820-687	INTEREST ON NAN	TAX INCREMENTAL FU	0	0	0	0	0	
450-58-5830-600	BLVD DEVELOPER INCENTIVE	TAX INCREMENTAL FU	94,195	55,849	0	55,849	55,849	MRO
450-58-5830-601	700 UBD DEVELOPER INCENTIVE	TAX INCREMENTAL FU	188,936	190,431	0	197,565	199,540	MRO
450-59-5920-850	DEBT ISSUE COSTS TID 3	TAX INCREMENTAL FU	60,821	0	0	0	0	
450-59-5920-851	PAYMENT TO FISCAL AGENT	TAX INCREMENTAL FU	573,837	0	0	0	0	NEW ACCT
450-59-5920-900	DUE TO DEBT SERVICE	TAX INCREMENTAL FU	0	0	0	0	0	
450-59-5920-901	DUE TO CAPITAL PROJECTS FUND	TAX INCREMENTAL FU	0	0	0	0	0	
450-59-5920-902	DUE TO SEWER	TAX INCREMENTAL FU	0	0	0	0	0	
	REVENUE TOTAL:		1,094,391	1,007,770	551	1,034,541	1,158,851	
	EXPENSE TOTAL:		3,407,174	899,487	106,919	1,134,264	1,078,812	
	NET FUND TOTAL [surplus / (deficit)]:		(2,312,783)	108,283	(106,369)	(99,723)	80,039	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
470-41-4111-000	GENERAL PROPERTY TAXES	TAX INCREMENTAL FU	227,566	262,000	0	289,124	293,703	From Vierbicher
470-43-4351-000	STATE AID: EXEMPT COMPUTERS	TAX INCREMENTAL FU	687	126	0	126	126	2021 DOR Est.: \$125.89
470-48-4810-000	INTEREST ON INVESTMENTS	TAX INCREMENTAL FU	0	0	0	0	0	
470-48-4841-000	MISCELLANEOUS TID #4 REVENUES	TAX INCREMENTAL FU	0	0	0	0	0	
470-48-4841-100	PYARE SQUARE REVENUE	TAX INCREMENTAL FU	0	0	0	0	0	
470-48-4841-200	WALNUT GROVE REVENUE	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4912-100	PREMIUM 2012 BONDS TID 4	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4916-000	PROCEEDS: 2009 BONDS	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4922-000	PROCEEDS: 2012 BONDS TID 4	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4925-000	PROCEEDS: 2013 TAXABLE BONDS	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4927-000	PROCEEDS: 2015 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4928-000	PROCEEDS: 2017 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4928-100	PREMIUM: 2017 PROMISSORY NOTE	TAX INCREMENTAL FU	0	0	0	0	0	
470-49-4929-000	PROCEEDS: 2019 PROMISSORY NOTE	TAX INCREMENTAL FU	405,000	0	0	0	0	2019: Jan & Nov Borrowing
470-49-4929-100	PREMIUM: 2019 PROMISSORY NOTES	TAX INCREMENTAL FU	18,764	0	0	0	0	2019: Jan & Nov Borrowing
EXPENSES								
470-51-5141-119	PLANING LEGAL ADMIN-WALNUT GRV	TAX INCREMENTAL FU	23,767	11,333	9,006	11,333	6,000	2019: GH planning 2020: Comp Plan
470-51-5141-120	PLANNING LEGAL & ADMIN-PYARE	TAX INCREMENTAL FU	42,964	4,000	10,080	10,080	6,000	2019: GH planning expenses
470-51-5141-121	ADMIN WAGES	TAX INCREMENTAL FU	19,317	16,790	14,480	16,790	17,250	
470-51-5141-150	ADMN WAGE BENEFITS	TAX INCREMENTAL FU	6,679	7,100	5,110	7,100	5,230	
470-51-5141-310	CLERK: SUPPLY/EXPENSE	TAX INCREMENTAL FU	150	150	0	150	150	
470-53-4400-121	TID 4 LABOR	TAX INCREMENTAL FU	0	0	0	0	0	
470-53-4400-150	TID 4 BENEFITS	TAX INCREMENTAL FU	0	0	0	0	0	
470-53-5344-862	STREET IMPROVEMENTS: TIF 4	TAX INCREMENTAL FU	0	0	0	0	0	2018: parital payment for traffic signal
470-58-5810-600	PRINCIPAL EXPENSE	TAX INCREMENTAL FU	90,035	110,002	0	136,816	141,696	
470-58-5820-600	INTEREST EXPENSE	TAX INCREMENTAL FU	39,334	36,668	0	0	0	Need to split out principle & interest
470-58-5830-600	TIF 4 DEVELOPMENT INCENTIVE	TAX INCREMENTAL FU	91,284	91,284	0	91,284	91,284	MRO for Lodge I
470-58-5830-700	REPAY ADVANCE FROM GEN FUND	TAX INCREMENTAL FU	0	0	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
470-59-5920-850	DEBT ISSUE COSTS TID 4	TAX INCREMENTAL FUI	9,194	0	0	0	0	
470-59-5920-900	DUE TO DEBT SERVICE	TAX INCREMENTAL FUI	0	0	0	0	0	
470-59-5920-901	DUE TO CAPITAL PROJECTS FUND	TAX INCREMENTAL FUI	0	0	0	0	0	
		REVENUE TOTAL:	228,253	262,126	0	289,250	293,829	
		EXPENSE TOTAL:	322,724	277,327	38,675	273,553	267,610	
		NET FUND TOTAL [surplus / (deficit)]:	(94,471)	(15,201)	(38,675)	15,697	26,219	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
480-41-4111-000	GENERAL PROPERTY TAXES	TAX INCREMENTAL FU	183,413	156,491	0	161,251	165,370	
480-43-0000-000	INTERGOVERNMENTAL REVENUE	TAX INCREMENTAL FU	0	0	0	0	0	
480-43-4351-000	STATE AID: EXEMPT COMPUTERS	TAX INCREMENTAL FU	67	0	0	0	0	
480-48-4841-000	MISCELLANEOUS REVENUES	TAX INCREMENTAL FU	0	0	0	0	0	
EXPENSES								
480-51-5141-120	PLANNING, LEGAL & ADMIN	TAX INCREMENTAL FU	3,517	9,333	10,132	10,132	6,000	2020: Comp Plan
480-51-5141-121	ADMIN WAGES	TAX INCREMENTAL FU	0	0	0	0	0	
480-51-5141-150	ADMN WAGE BENEFITS	TAX INCREMENTAL FU	0	0	0	0	0	
480-58-5830-600	TIF 5 DEVELOPMENT INCENTIVE	TAX INCREMENTAL FU	134,283	135,445	0	146,894	144,700	MRO for Lodge II
480-59-5920-850	DEBT ISSUE COSTS TID 5	TAX INCREMENTAL FU	0	0	0	0	0	
	REVENUE TOTAL:		183,480	156,491	0	161,251	165,370	
	EXPENSE TOTAL:		137,800	144,778	10,132	157,026	150,700	
	NET FUND TOTAL [surplus / (deficit)]:		45,679	11,713	(10,132)	4,225	14,670	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
500-43-4320-000	STATE AND COUNTY GRANTS	STORM WATER UTIL	0	0	0	0	0	
500-46-4644-000	STORMWATER USER FEES	STORM WATER UTIL	167,853	211,300	156,375	208,504	209,000	2019: Increase fixed fee
500-48-4810-000	INTEREST INCOME	STORM WATER UTIL	0	0	0	0	0	
500-48-4810-100	BUILD AMERICA BOND SUBSIDY	STORM WATER UTIL	4,636	0	245	0	0	
500-48-4820-000	MISC INCOME	STORM WATER UTIL	0	0	0	0	0	
500-49-4960-100	CONTRIBUTION IN AID CONSTRUCTN	STORM WATER UTIL	0	20,000	0	60,000	0	2020: Edgehill Pkwy Grant 2020: UNPS Grant
500-49-4960-200	CAPITAL CONTRIBUTNS: MUNICIPAL	STORM WATER UTIL	0	0	0	0	0	
EXPENSES								
500-51-5142-120	CLERK: CLERICAL WAGES	STORM WATER UTIL	13,869	15,846	10,370	15,846	16,495	
500-51-5142-150	CLERK: BENEFITS	STORM WATER UTIL	3,202	4,255	2,440	4,255	4,494	
500-51-5142-310	CLERK: SUP & EXPENSE	STORM WATER UTIL	17	0	0	0	0	
500-51-5142-390	PUBLIC EDUCATION	STORM WATER UTIL	0	500	2,093	2,093	2,000	
500-51-5160-530	BLDGS & PLANT: RENTAL EXPENSE	STORM WATER UTIL	9,364	9,552	0	9,552	9,743	Paid to GF
500-53-5344-121	STORMWATER UTILITY LABOR	STORM WATER UTIL	26,678	30,072	20,894	30,072	27,888	
500-53-5344-150	STORMWATER UTILITY BENEFITS	STORM WATER UTIL	4,890	5,897	3,314	5,897	5,921	
500-53-5344-151	STORMWATER PENSION EXPENSE	STORM WATER UTIL	2,548	0	0	0	0	
500-53-5364-340	OPERATING SUPPLIES AND EXPENSE	STORM WATER UTIL	19,922	6,000	12,372	12,372	12,000	2019: Good Oak, Sweeper exp.
500-53-5364-590	STORMWATER DISCHARGE PERMIT	STORM WATER UTIL	2,118	15,000	250	15,000	15,000	2019 - \$10K Adaptive Mgmt
500-53-5403-540	DEPRECIATION EXPENSE	STORM WATER UTIL	34,309	0	0	0	0	
500-56-5620-210	CONTRACTUAL SERVICES	STORM WATER UTIL	13,372	16,800	13,583	8,091	0	2019: Town & Country, AE2S
500-57-5740-820	CAP IMPROVEMENTS	STORM WATER UTIL	0	40,000	6,132	135,976	0	2020: Edgehill Rain Garden, Marina Outflow
500-58-5820-520	CONTRA-INTEREST	STORM WATER UTIL	0	0	0	0	0	
500-58-5820-599	BOND AND NOTE PRINCIPAL EXPENS	STORM WATER UTIL	0	65,000	0	65,000	65,000	Baird Debt Schedules 12-9-19
500-58-5820-600	INTEREST EXPENSE	STORM WATER UTIL	21,496	12,537	0	12,537	11,235	Baird Debt Schedules 12-9-19
500-58-5820-601	INTEREST ON NAN	STORM WATER UTIL	0	0	0	0	0	
500-58-5820-660	DEBT ISSUE COSTS	STORM WATER UTIL	5,511	0	0	0	0	
500-59-5920-900	DUE TO DEBT SERVICE	STORM WATER UTIL	0	0	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
		REVENUE TOTAL:	172,490	231,300	156,619	268,504	209,000	
		EXPENSE TOTAL:	157,295	221,459	71,450	316,691	169,776	
		NET FUND TOTAL [surplus / (deficit)]:	15,195	9,841	85,170	(48,187)	39,224	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019 Prior Yr Actual</u>	<u>2020 Curr Yr Budget</u>	<u>2020 Curr YTD Actual</u>	<u>2020 Current Yr Est. Year End</u>	<u>2021 Future Yr Budget</u>	<u>NOTES</u>
REVENUES								
600-46-4645-459	MTR'D WATER SALES - COMMERCIAL	WATER DEPARTMENT	86,718	43,500	33,846	50,769	50,000	Increase due to backbilling
600-46-4645-460	UNMETERED SALES	WATER DEPARTMENT	0	0	0	0	0	
600-46-4645-461	METERED WATER SALES-RESIDENT'L	WATER DEPARTMENT	322,200	310,000	251,426	377,139	370,000	
600-46-4645-462	PRIVATE FIRE PROTECTION SERVCE	WATER DEPARTMENT	6,300	6,300	4,200	6,300	6,300	
600-46-4645-463	PUBLIC FIRE PROTECTION	WATER DEPARTMENT	135,519	168,281	79,233	168,281	168,281	
600-46-4645-464	PUBLIC AUTHORITY SALES	WATER DEPARTMENT	26,910	25,000	5,710	25,000	25,000	
600-46-4645-465	MULTIFAMILY RESIDENTIAL	WATER DEPARTMENT	26,032	35,000	20,661	30,991	31,000	
600-46-4645-470	FORFEITD DISCOUNTS (PENALTIES)	WATER DEPARTMENT	912	500	102	102	102	
600-48-4810-100	BUILD AMERICA BOND SUBSIDY	WATER DEPARTMENT	7,729	0	428	0	0	
600-48-4810-419	INTEREST INCOME	WATER DEPARTMENT	0	0	0	0	0	
600-48-4810-421	MISC. NON-OPERATING	WATER DEPARTMENT	0	0	0	5,000	0	Mad Water Credit for Reverse Flow
600-48-4810-422	MISC. OPERATING	WATER DEPARTMENT	3,986	3,000	40	40	1,000	
EXPENSES								
600-53-0600-121	WATER: LABOR	WATER DEPARTMENT	21,161	19,590	13,744	19,590	22,121	
600-53-0600-150	WATER: BENEFITS	WATER DEPARTMENT	4,445	3,800	2,248	3,800	4,696	
600-53-0600-155	WATER PENSION EXPENSE	WATER DEPARTMENT	4,696	0	0	0	0	
600-53-0610-601	PURCHASED WATER	WATER DEPARTMENT	111,626	119,000	89,918	101,931	103,000	
600-53-0620-220	POWER FOR PUMPING	WATER DEPARTMENT	11,383	19,378	17,072	19,378	13,000	2020: Inc. Solar Shares
600-53-0630-340	SUPPLIES AND EXPENSE	WATER DEPARTMENT	21,767	16,000	19,595	19,595	20,000	
600-53-0650-342	REPAIRS: WATER PLANT	WATER DEPARTMENT	0	0	0	0	0	
600-53-0660-370	TRANSPORTATION EXPENSE	WATER DEPARTMENT	0	0	0	0	0	
600-53-0670-340	NEW METER READ SYSTEM	WATER DEPARTMENT	0	0	0	0	0	
600-53-0680-110	ADMIN. SALARIES	WATER DEPARTMENT	26,568	28,297	20,437	28,297	28,863	
600-53-0680-150	ADMIN: BENEFITS	WATER DEPARTMENT	8,504	7,946	6,151	7,946	8,104	
600-53-0681-310	ADMIN. SUPPLIES & EXPENSES	WATER DEPARTMENT	0	0	0	0	0	
600-53-0682-210	OUTSIDE SERVICES	WATER DEPARTMENT	16,280	12,000	64,867	64,867	12,000	\$56K to Parisi for Cornell Ct
600-53-0689-340	MISC. GENERAL EXPENSE	WATER DEPARTMENT	668	350	0	0	0	

<u>Account No.</u>	<u>Account Title</u>	<u>Fund</u>	<u>2019</u> <u>Prior Yr</u> <u>Actual</u>	<u>2020</u> <u>Curr Yr</u> <u>Budget</u>	<u>2020</u> <u>Curr YTD</u> <u>Actual</u>	<u>2020</u> <u>Current Yr</u> <u>Est. Year End</u>	<u>2021</u> <u>Future Yr</u> <u>Budget</u>	<u>NOTES</u>
600-53-5403-540	DEPRECIATION EXPENSE	WATER DEPARTMENT	68,470	0	0	0	0	
600-53-5403-541	DEPRECIATION - CIAC	WATER DEPARTMENT	2,486	0	0	0	0	
600-53-5403-590	PAYMENT IN LIEU OF TAX	WATER DEPARTMENT	3,246	2,000	0	0	0	
600-53-5427-510	BOND & NOTE INTEREST EXPENSE	WATER DEPARTMENT	46,701	32,111	0	32,111	30,379	Baird debt schedules 12-9-19
600-53-5427-520	CONTRA-INTEREST	WATER DEPARTMENT	0	0	0	0	0	
600-53-5437-510	BOND & NOTE PRINCIPAL EXPENSE	WATER DEPARTMENT	0	82,262	0	82,262	83,796	Baird debt schedules 12-9-19
600-53-5601-604	FIRE PROTECTION: VILLAGE	WATER DEPARTMENT	0	39,000	0	39,000	39,000	
600-53-5641-340	MISC. OPERATIONS EXPENSE	WATER DEPARTMENT	1,263	0	0	0	0	
600-53-5641-531	RENTALS - VILLAGE HALL	WATER DEPARTMENT	13,764	14,040	0	14,040	14,321	Annual increase by inflation
600-53-5930-800	DUE TO CAPITAL FUND	WATER DEPARTMENT	56,348	100,000	0	170,805	126,180	\$296,985 per Fin Stmt
600-53-5930-900	ADMIN: PROVIDE FOR CONTINGENCY	WATER DEPARTMENT	0	0	0	0	0	
600-58-5820-601	INTEREST ON NAN	WATER DEPARTMENT	0	0	0	0	0	
600-58-5820-660	DEBT ISSUE COSTS	WATER DEPARTMENT	9,110	0	0	0	0	
600-99-9999-999	TRANSFER TAX EQUIVALENT	WATER DEPARTMENT	56,814	60,000	0	60,000	60,000	Transfer to 100-41-4131-000
	REVENUE TOTAL:		616,304	591,581	395,646	663,622	651,683	
	EXPENSE TOTAL:		485,301	555,774	234,033	663,622	565,460	
	NET FUND TOTAL [surplus / (deficit)]:		131,003	35,807	161,613	0	86,223	

Memorandum

TO: Village Board of Trustees, Shorewood Hills Plan Commission
Village Committee Chairs

FROM: Dave Benforado, Village President; Karl Frantz, Village Administrator

DATE: September 29, 2020

RE: **Village Comprehensive Plan process update and timeline;
request for Committee Chairs to schedule Committee meetings to
review draft Chapters.**

This is an update on the Village Comprehensive Plan process. Needless to say, this is a demanding undertaking made even harder given the current public health pandemic.

In late 2019, the Village hired MSA to assist us in revising the 2009 Village Comprehensive Plan (https://www.shorewood-hills.org/vertical/sites/%7B00D5AF3F-ADFE-4173-AF3A-FC0C1A78DA4B%7D/uploads/comp_plan_final_091215.pdf). MSA's Matt Frater provided an update to the Plan Commission in mid-July on MSA's work to date (https://www.shorewood-hills.org/vertical/sites/%7B00D5AF3F-ADFE-4173-AF3A-FC0C1A78DA4B%7D/uploads/Comprehensive_Plan_Update_Memo_07-10-2020_Shorewood_Hills.pdf). We are on task and aim to conclude this undertaking by the end of the second quarter of 2021.

For background, the 2009 Village Comprehensive Plan has shown to be a very useful resource and tool for the Village Board, Committees and interested parties. The origin of the statutory requirement for municipalities to adopt a Comprehensive Plan is Wisconsin's "Smart Growth" legislation signed into law in 1999. State statute 66.1001 (<https://docs.legis.wisconsin.gov/statutes/statutes/66/x/1001>). Pursuant to that law, a Comprehensive Plan is "a guide to the physical, social, and economic development" of the Village. It has a 20-year planning horizon, and needs to be updated at least every 10 years. The Statute spells out in detail the nine necessary elements of a municipality's Comprehensive Plan to comply with state law:

- (a) Issues and Opportunities;
- (b) Housing;
- (c) Transportation;
- (d) Utilities and Community Facilities;
- (e) Agricultural, Natural and Cultural Resources;
- (f) Economic Development;
- (g) Intergovernmental Cooperation;
- (h) Land Use; and
- (i) Implementation.

These above subject headings mirror the Chapter headings in the Village 2009 Comprehensive Plan and will mirror the Chapter headings in the Village 2021 Comprehensive Plan, with one exception. The "Issues and Opportunities" element, instead of being a stand alone Chapter, will be baked into each separate Chapter.

Below is a timeline for review of draft chapters from MSA. After each Chapter heading, please note the Committees listed that are asked to pay particular attention

to reviewing that particular draft Chapter. Committees are asked to provide feedback, comments, broad level suggested changes (e.g., what issues were missed, what issues do not belong), deletions or additions, all in the way of meeting minutes or a memo to the Plan Commission to inform the Commission as it reviews those draft Chapters. Committees are welcome to provide comments on other Chapters as well.

Committee Chairs, please work with Village staff to schedule a Committee meeting in the requisite date range so that the draft Chapters can be shared with Committee members in advance of that meeting, and then plan to send written feedback to the Plan Commission by the date provided below.

Here's the October to February timeline:

- **Oct. 7, 2020:** Karl Frantz will forward the first five draft chapters from MSA to Plan Commission members and all Committee Chairs:

- **Introduction:** All Committees.
- **Ag, Natural and Cultural Resources:** Parks, Recreation, Waterfront.
- **Utilities/Community Facilities:** All Committees.
- **Economic Development:** Finance, Plan Commission, Social Justice.
- **Transportation:** Public Works.

Committee Chairs, please schedule a Committee meeting to review the chapters noted above sometime in October after Oct. 7, and provide written Committee feedback to Karl by no later than Nov. 4 (Karl will in turn circulate those comments to the Plan Commission). Before you schedule the committee meeting, please crosscheck the Village calendar for conflicts: www.shorewood-hills.org/calender

- **Oct. 13, 2020:** Plan Commission meeting to review Comp Plan process.

- **Nov. 10, 2020:** Plan Commission meeting exclusively on Comp Plan (review and provide feedback to MSA regarding the first five draft chapters).

- **Dec. 15, 2020:** Plan Commission meeting on Comp Plan (if needed to conclude review of first five draft chapters).

- **Jan. 6, 2021:** Karl Frantz will forward the remaining three draft chapters from MSA to Plan Commission and all Committee Chairs:

- **Housing:** Plan Commission, Social Justice.
- **Intergovernmental Framework:** Plan Commission.
- **Land Use:** Plan Commission.

Committee Chairs, please schedule a Committee meeting to review the Chapters noted above sometime in January after Jan. 6, and provide written feedback to Karl by no later than Feb. 2 (he will in turn circulate those comments to the Plan Commission). Before you schedule the committee meeting, please crosscheck the Village calendar for conflicts: www.shorewood-hills.org/calender

- **Jan. 12, 2021:** Plan Commission meeting on Comp Plan (if needed to conclude review of first five draft chapters).

- **Feb. 9, 2021:** Plan Commission meeting exclusively on Comp Plan (to review and provide feedback to MSA regarding the remaining three draft chapters), and additional meetings if need be.

The remaining timeline is as follows: MSA is still planning two virtual Open House meetings, one on October 27 at 6:30 p.m. and the other sometime in

February/March. The review process will continue through the March to May or perhaps June 2021 period, including Plan Commission review of the complete draft Plan, a public review period, a Plan Commission public hearing, a Plan Commission recommendation to the Village Board, followed by Village Board review and passage of an ordinance adopting the Plan.

cc: Matt Frater, MSA



To: Village of Shorewood Hills Plan Commission
From: Matt Frater, Planner
Subject: Comprehensive Plan Update
Date: October 9, 2020

Plan Commissioners;

At the November 10 Meeting of the Plan Commission, we will discuss the first four chapters of the Comprehensive Plan update. These chapters are:

- » Agricultural, Natural, & Cultural Resources
- » Utilities & Community Facilities
- » Economic Development
- » Transportation

We are submitting these chapters now so you have ample time to review before our discussion, as well as to provide time for other Village Committees to review and provide input. These chapters represent streamlining of information, updated data, and revisited goals. The prior plan contained one goal for each plan element, with policies under each (and occasionally recommendations). In reviewing other Village documents, as well as in speaking with residents, we found it beneficial to move from a goal/objective/recommendation structure to goals, policies, and actions (GPAs). These GPAs are driven from both qualitative and quantitative input, and we hope they will ease implementation and inform community conversations. GPAs are attached as Word documents, as we anticipate thorough reviews and edits.

Moving forward, we have also scheduled a virtual open house prior to the November Commission meeting. At this open house, we will be soliciting public feedback that will serve to assist in guiding discussion and edits, as well as soliciting input toward goal prioritization. The date and time of the meeting is:

October 27th
6:30 - 7:30p
Zoom Registration Link: tinyurl.com/SHPlanMeeting

Though your attendance isn't required as we will discuss at the next Commission meeting, it would be beneficial to share this information with your friends, family, and neighbors. Prior to this meeting, we will also be releasing the 2nd survey and mapping tool. The meeting registration and survey links will be pushed through Village channels the week before the open house.

I have included an updated version of the Comprehensive Plan Update checklist that details completed milestones as well as percent of work complete on upcoming tasks. Please feel welcome to reach out at any time with questions.

COMPREHENSIVE PLAN UPDATE CHECKLIST				
Outreach Milestone	In Progress?	Percent Complete	Completed	Notes:
Survey 1		100%	Y	Survey complete and integrated into plan.
Focus Groups		90%	Y	Conversations completed, two follow up conversations scheduled.
Survey 2		60%		To be released the week of October 19th.
Virtual Open House (1 of 2)		50%		Scheduled for October 27th.
Plan Commission Meeting - Element Review		50%		Review at November 10th meeting.
Plan Commission Meeting - Element Review		25%		Chapter data and text updated, requires 2nd round survey data.
Virtual Open House (2 of 2)				
Plan Commission Meeting - Full Draft Plan Review				
Public Review Period				
Plan Commission - Public Hearing & Recommendation				
Village Board Plan Adoption				



INTRODUCTION



THE COMPREHENSIVE PLAN

WHY PLAN?

The purpose of this plan is to establish a shared vision for Shorewood Hills that will guide future actions and decisions. This guidance improves the Village's ability to work cohesively and consistently over time.

PURPOSE & INTENT

The Comprehensive Plan is a resource for managing growth and change. It is designed to be a working document used by Village officials to direct community decisions, to assist with capital and operational budgeting, and as a tool to focus and stimulate private housing and business investment.

A Comprehensive Plan functions as an umbrella document that considers most issues affected by Village government, and it is to be used in coordination with other documents and ordinances. The plan refers to other plans and studies that address specific topics in greater detail.

The plan is implemented through the use of ordinances, especially the zoning ordinance. This plan is intended to help the Plan Commission and Village Board apply those ordinances - in fact, State statutes require that certain decisions must be consistent with this Plan.

PLAN MAINTENANCE

The plan represents the Village's best effort to address current issues and anticipate future needs, but it can and should be amended as conditions warrant reconsideration of policies. The plan can and should be amended from time to time to adjust to changing conditions, and should be fully updated with new data every 10 years.

PLAN ORGANIZATION

This Plan is organized into 9 chapters - each containing two main sections: background information on the specific plan element, and major goals as well as policies and actions to achieve those goals.

WISCONSIN'S COMPREHENSIVE PLANNING LEGISLATION

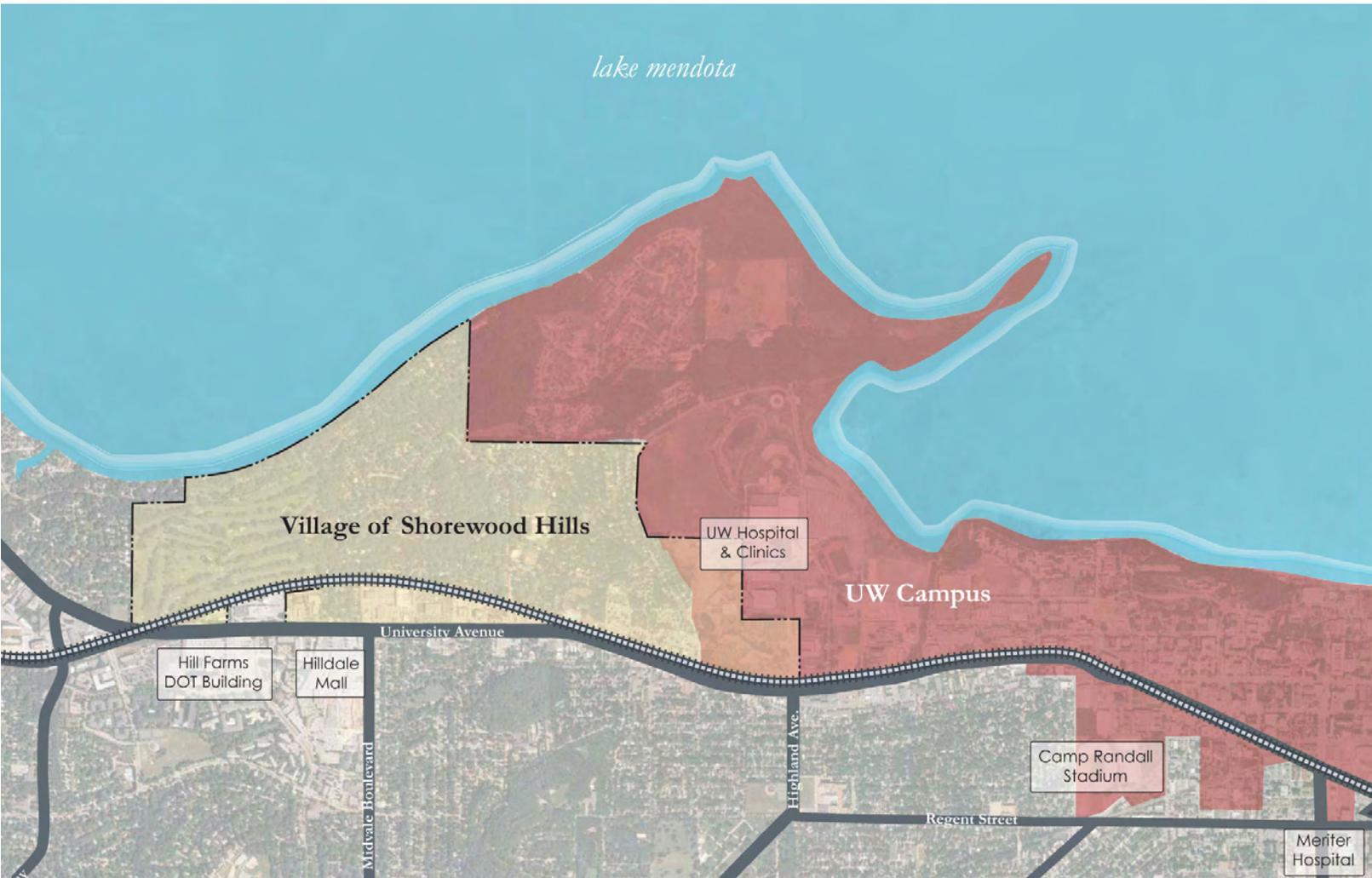
Wisconsin's Comprehensive Planning legislation [§66.1001 Wis. Stats.] was adopted in October of 1999. The law requires that, after January 1, 2010, if a local government unit enacts or amends any of the following ordinances, the ordinance must be consistent with that local governmental unit's comprehensive plan:

- Official maps
- Local subdivision regulations
- General zoning ordinances
- Shoreland/wetland zoning ordinance

Wis. Stat. 66.1001 does not mandate specific land use policies communities must adopt, rather it requires that certain topics, or elements, must be addressed in each plan, and the procedures for plan creation, adoption, and amendments.



COMMUNITY CONTEXT



LOCATION

Located along the shores of Lake Mendota, Shorewood Hills is bordered by the City of Madison, as well as the the University of Wisconsin - Madison campus. A small community nestled in the larger west side of the City, the Village's location provides unparalleled access to amenities of the region: park and forest systems, shopping and dining, off-street trail access directly to downtown, and access to facilities of a world-class healthcare, research, and educational institution at the University of Wisconsin-Madison.

COMMUNITY CHARACTER

The Village has a strong and unique character that is apparent immediately upon entering - and is upheld by dedicated volunteers that form both official and unofficial Village Committee structures and sponsor many of the community's most loved events. The many residents actively volunteering their time toward making the Village a better place to live sets the Village apart in the region, and is one of the reasons for the strong sense of community. Those who live in the Village describe it as beautiful, comfortable, friendly, welcoming, and neighborly - heavily influenced by community events and interaction.

VILLAGE HISTORY

VILLAGE HISTORICAL BACKGROUND

The Village of Shorewood Hills has been an important entity in the development of the west side of the Madison area. Beginning as a series of separate real estate plats in the World War I era, incorporation as a Village in 1927 combined both plats. These plats were largely the vision of John C. McKenna, and his first developments in the Madison area - he later went on to develop other areas on both the east and west sides of Madison.

When first formed, the Village of Shorewood Hills was a remote and distinct area from the city of Madison. After World War II, the city grew out to meet and later surround the Village, but Shorewood Hills has remained a separate, yet deeply connected municipality.

Originally agricultural land, a Milwaukee and Mississippi Railroad extension through the area in 1856 eased development west of Madison. The first plat in the now Village, College Hills, was established in 1912 on land from the Jacob Breitenbach farm. Named for its location west of the University of Wisconsin-Madison, homes originally catered to university professors. The second development of College Hills was established in 1915 on land from part of the Lewis Post farm. Though delayed by World War I, McKenna began a new series of plats between Lake Mendota and University Avenue, shortly thereafter which he called Shorewood.

The streets for both College Hills and Shorewood were laid out by the noted landscape architect O.C. Simonds, and were designed to emphasize the natural beauty of the area. In post World War I construction, Shorewood and College Hills both grew significantly, and by the time of incorporation in 1927 there were 52 houses and 205 residents. At this time, Madison was still centrally located on the isthmus with unincorporated areas separating both municipalities.

VILLAGE ARCHITECTURE

Primarily a community of single-family homes, the Village is largely characterized by its architectural diversity. In contrast to many Madison neighborhoods, Shorewood Hills developed over a very long period of time, with 3 distinct periods of construction consisting of: post World War I, post-Depression (late 1930s), and post World War II. During each distinct period, homes were designed reflecting the architectural styles of the time, most architect-designed, and many by well-known Madison figures.

Although initially consisting solely of McKenna's residential plats, Shorewood Hills has expanded through annexation twice. These include the 1932 annexation of Black Hawk Country Club, a thriving golf club just west of Shorewood Hills, and the 1957 annexation of Garden Homes and University Avenue commercial corridor.

VILLAGE EDUCATION

The Shorewood Hills School and the Village have always been administratively separate, though there have always been strong ties between the school and community. Initially, the village school was part of a school district in the Town of Madison offering K-8 classes, and students went to Madison high schools. As the Village and surrounding area grew, the school grew with it - requiring addition and renovation. The first part of the school was constructed in 1939, and additions to this building were made in 1950, 1962, and 1990. In 1962, the Shorewood Hills Elementary School was integrated into the Madison School District.

Today, the Village of Shorewood Hills remains a highly desirable residential area. Its proximity to the University of Wisconsin-Madison, UW Hospital, and the City of Madison make it extremely convenient for residents, and the Village has higher average home costs than any other municipality in the County, consistent with this demand.

VILLAGE CHARACTER

VILLAGE CHARACTER

The Village's character and its unusual layout is a response to its unique natural setting. Accented by woods, rolling hills, and a dramatic shoreline from which the Village takes its name, portions of the Village's "organic" street-plan were laid out by the noted landscape architect O.C. Simonds, whose work is reminiscent of the work of some of the most famous planners of the late 19th and early 20th Centuries. Simonds' contemporaries include Fredrick Law Olmstead, Raymond Unwin, Clarence Stein, John Nolen and other planners of the Picturesque tradition, which favors rough and wild scenery over a manicured and polished landscape. The Village is also home to Frank Lloyd Wright's First Unitarian Church – one of the Wisconsin architect's most celebrated works.

Many homes that build the character of the Village were designed during the 1940s and 1950s by a local architect named William Kaeser, a longtime resident. The Village encourages design and development that further the Village's sense of place, and recognizes that character can be eroded incrementally through the loss of historic structures and the introduction of new structures that do not complement the Village's intimate surroundings.

The Village seeks an environment where homeowners are free to express individual design options, but within a common framework that emphasizes a common sense of shared sensitivity toward the impact of individual design decisions on overall neighborhood character and resident enjoyment.



VILLAGE SNAPSHOT

COMPARISON WITH SURROUNDING AREAS

Three Dane County municipalities – the City of Madison, the Village of Maple Bluff, and the City of Middleton – are compared to the Village of Shorewood Hills in different areas of this plan due to proximity and size. Comparisons are also made at various times to both the County and the State, and are used solely as points of reference. The table below is an introductory comparison of selected demographic between these municipalities, Dane County, and the State of Wisconsin.

In short, Shorewood Hills averages in household income, educational attainment, and housing values are much higher than County averages. And while the City of Madison and Dane County have a younger median age due in part to the significant University of Wisconsin – Madison student population, the Village has seen a decrease in median age as new rental housing has been added over the past decade. The Village also is home to more family households and households with children than other studied jurisdictions, consistent with access, safety, and sense of community described through this plan that causes families to seek out residence in the Village.

REGIONAL COMPARISON

	Shorewood Hills	Maple Bluff	Middleton	Madison	Dane County	Wisconsin
Population (2018)	2,214	1,422	19,235	252,086	539,843	5,778,394
Median Age	41.6	51.0	39.2	30.8	34.9	39.3
Avg. Household Size	2.52	2.40	2.16	2.17	2.33	2.43
Bachelors or Higher	88%	71%	60%	58%	51%	30%
Median Household Income	\$125,893	\$185,000	\$100,608	\$88,743	\$94,813	\$75,313
Owner-Occupancy	72%	89%	53%	47%	58%	66%
Renter-Occupied	28%	11%	47%	53%	42%	34%
Median Home Value	\$645,600	\$494,000	\$326,100	\$234,100	\$252,300	\$173,600
Median Contract Rent	\$1,496	-	\$883	\$957	\$881	\$682
Elderly Households	33%	38%	23%	19%	24%	30%
Households w/ Children	31%	24%	28%	22%	26%	27%
% White, Non-Hispanic	83%	92%	82%	73%	79%	81%

Sources: 2018 American Community Survey 5-Year Estimates

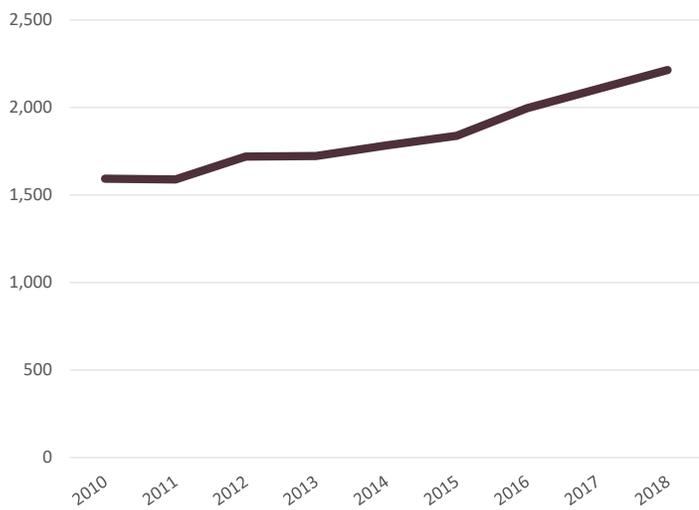
VILLAGE SNAPSHOT

EDUCATIONAL ATTAINMENT

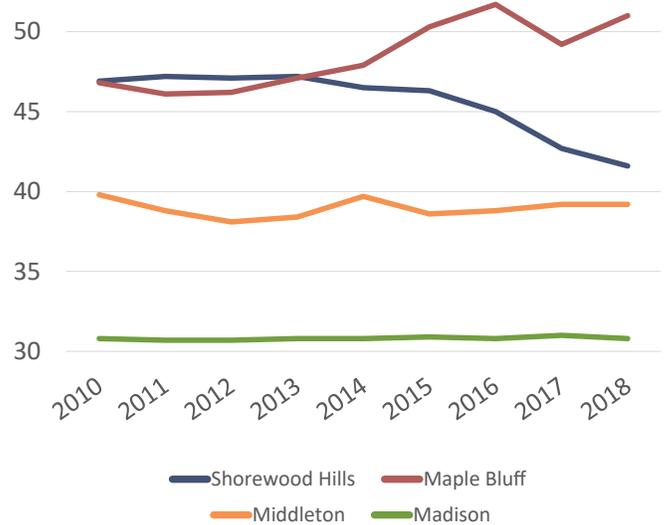
Nearly 9 out of 10 residents over 25 (88%) have at least a Bachelors Degree.



POPULATION



MEDIAN AGE

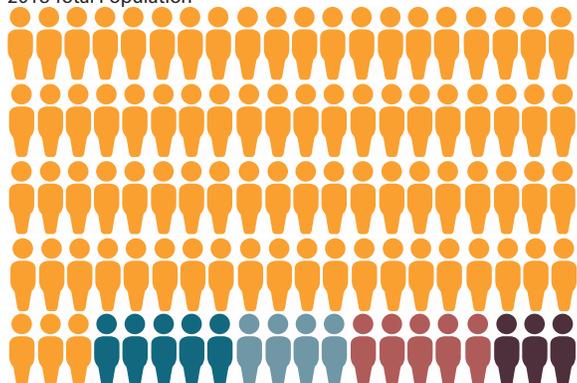


HOUSEHOLD INCOME DISTRIBUTION



RACE AND ETHNICITY TRENDS

2018 Total Population



2018 Population Under Age 18



- White
- Black
- Hispanic or Latino
- Asian
- Other

Sources: 2018 American Community Survey 5-Year Estimates



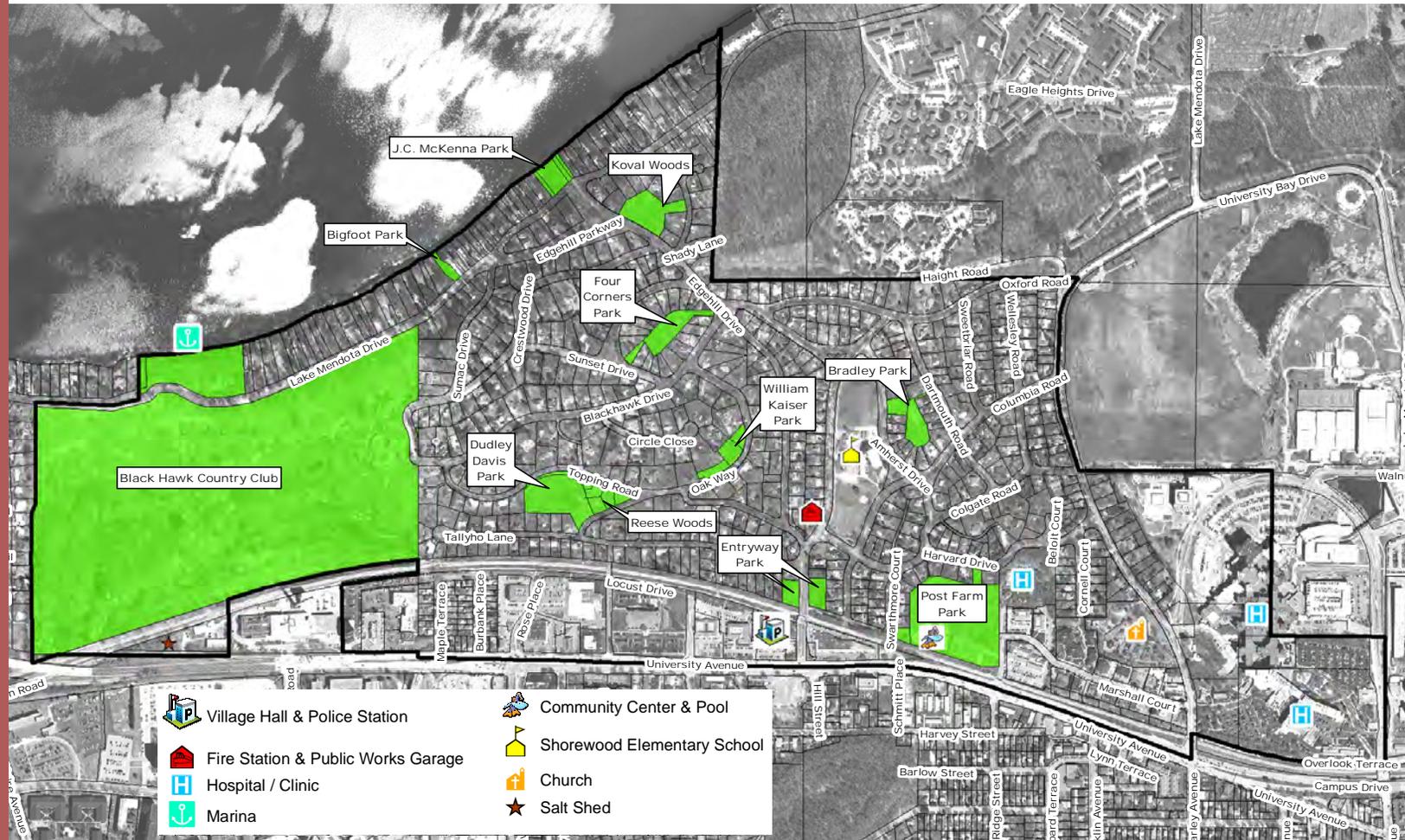
 Shorewood Hills
Village Hall
810 Shorewood Boulevard

UTILITIES & COMMUNITY FACILITIES



COMMUNITY FACILITIES MAP

MAP: COMMUNITY FACILITIES



UTILITIES & COMMUNITY FACILITIES BACKGROUND

The Village of Shorewood Hills provides a full range of urban services to residents and businesses. Some services, like water and wastewater treatment, are provided in conjunction with other entities such as the City of Madison and Madison Metropolitan Sewerage District. Others such as police are independent, but cooperate and coordinate with adjoining jurisdictions. There are also facilities and services - the Village's parks, pool, and garbage collection, that are maintained for the convenience and enjoyment of residents. One of the things that sets the Village of Shorewood Hills apart from larger communities is the consistently high level of services.

SHOREWOOD HILLS SCHOOL

Constructed in 1925, the Shorewood Hills School has been a part of the Madison Metropolitan School District since 1962. A K-5 institution that draws pupils from the Village and the City of Madison (including Eagle Heights/University Houses), the school is frequently noted as one of the centers of Village involvement. Many families move to the Village due to access to the school - and current (2019) enrollment is 471 students. Village residents have access to the school property, including fields, basketball and tennis courts, playground, and a Village-maintained ice rink. The property also includes Heiden Haus, which is raising funds in 2020 for an expansion to be used as an expanded shelter and warming house.

VILLAGE FACILITIES & SERVICES

BLACKHAWK COUNTRY CLUB

The Village owns a 94-acre parcel, which it leases it to Blackhawk Country Club to operate an 18-hole golf course and clubhouse. The Village purchased the lands in 1944, and has leased the land back to the Country Club since that time. The current lease was renegotiated in 2015 and runs through 2045. Though leased to the Club, the Village uses the grounds for annual Village celebrations including the Fourth of July fireworks. The Village and its various organizations may use the clubhouse for social functions up to 24 times per year, and residents have full use of the Club grounds for winter recreation from December 1 - April 1 every year.



LIBRARY ACCESS

Though the Village does not have a library, the Dane County Bookmobile makes weekly stops at Shorewood Elementary. The two closest City of Madison libraries are the Sequoia branch, about 1.5 miles to the south at Midvale Boulevard and Tokay Boulevard, and the Monroe Street branch, about 1.1 miles southeast of the University Bay Drive/University Avenue intersection.

VILLAGE HALL

Village Hall and the police station operate out of 810 Shorewood Boulevard, on one of the major entrances to the Village. The building was updated in 2008-2009 for Village use, including converting the former bank drive-through to a police garage. Village administration operates out of this location, as does the full Village police department.

BOATHOUSE & MARINA

The Boathouse is located in McKenna Park, and includes rack storage as well as a pavillion for recreational use. The Village operates a conoe/kayak share program for residents that utilizes the boathouse for storage. The Shorewood Hills Marina is located north of Blackhawk Country Club, and includes mooring buoys, boat storage, and seasonal rental lockers.

PUBLIC WORKS, FIRE, & EMS

Shorewood Hills operates a public works garage across Shorewood Boulevard from Heiden Haus and the Shorewood Hills School. Operations run from this building include street maintenance, brush and leaf collection, sewer and water, pool maintenance, and care of all Village facilities. Since 2013, the Village has contracted with the City of Madison for all EMS and Fire services, including Fire Department inspections, building plan reviews, and ambulance services.

CHILDCARE

There are two childcare facilities in the Village - Lodgic Kids Camp is available to all residents, and the Waisman Center is available for children of UW-affiliated families.

HEALTHCARE FACILITIES

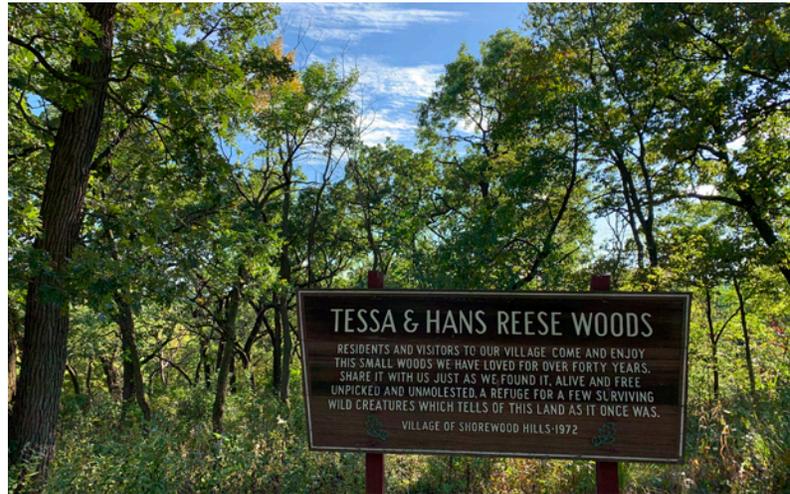
The Village is home to world-renown scientific research and medical facilities operated by the University of Wisconsin - Madison. Facilities located within the Village include UW Health Clinics, the American Family Children's Hospital, portions of UW Hospital, and a portion of the Veteran's Administration Hospital.

PARKS

VILLAGE PARKS

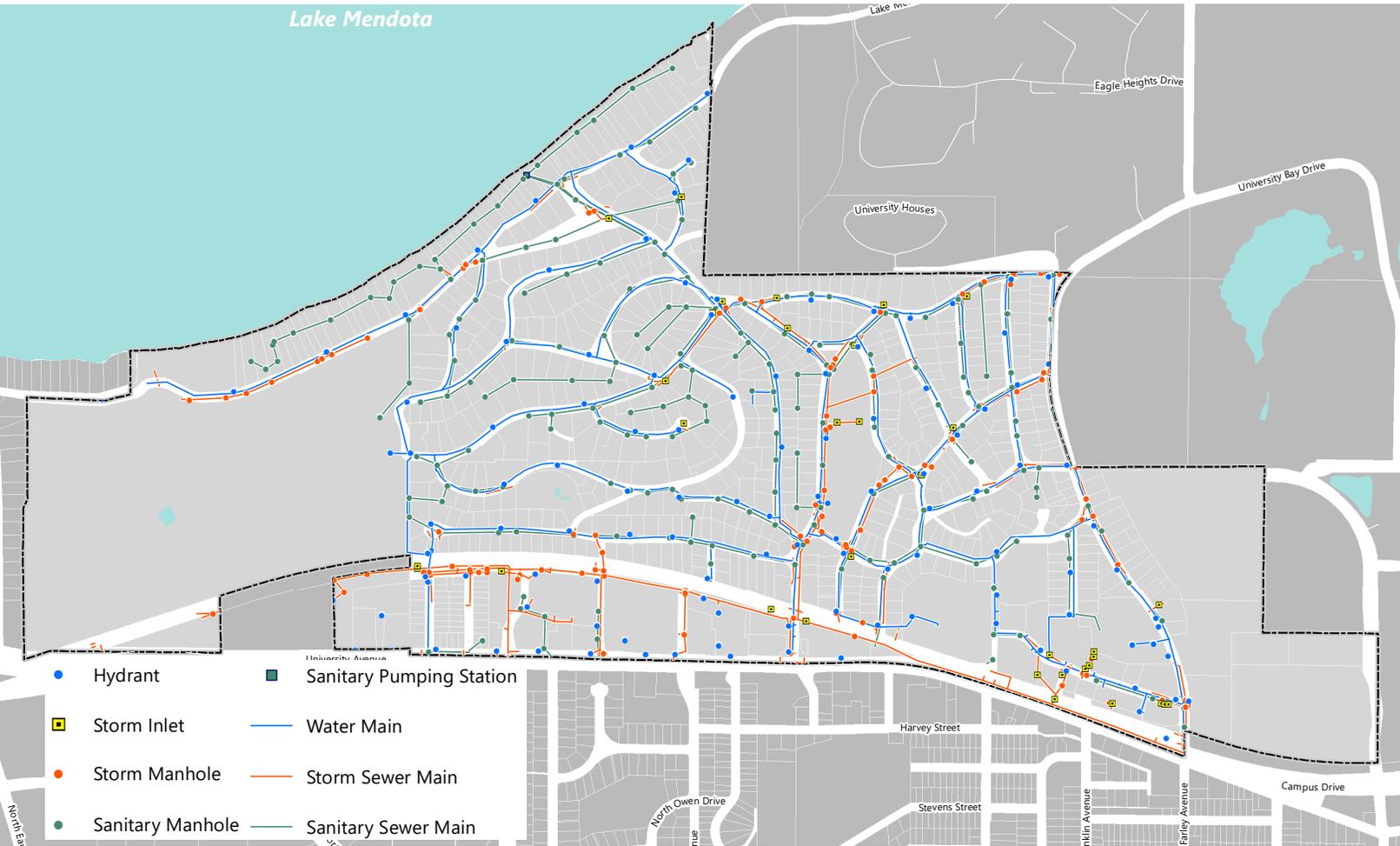
In addition to the greenspace surrounding Shorewood Elementary, the Village operates several of its own parks, which are the site of other Village facilities including the marina, boathouse, tennis courts, and the public swimming pool. A community center exists in the second story of the pool facility in Post Farm Park, though access and upkeep issues have been frequently cited by residents as areas for improvement.

Park activities are overseen by the Recreation Committee, which serves in an advisory capacity to the Village Board. As a standing committee, there is continual conversation on preserving and expanding recreational opportunities. The Village also operates year-round recreation programs staffed by volunteers.



Parks & Open Space	Acres	Amenities
Blackhawk Country Club	94.1	Golf, Clubhouse, Marina, Sledding
Post Farm Park	7.8	Pool, Community Center, Community Garden, Tennis, Volleyball
Quarry - Dudley Davis Park	2.5	
Koval Woods	1.7	Natural Area
Four Corners Park	1.4	Shelter, Restrooms, Playground
Reese Woods	1.3	Natural Area
Bradley Park	1.3	Sled Hill
Entryway Park	1.1	
William Kaiser Park	1.0	
J.C. McKenna Park	1.0	Boathouse, Restrooms
Bigfoot Park	0.3	

MAP: COMMUNITY UTILITIES



UTILITIES

The Village obtains its water supply through the City of Madison - with residents north of the railway corridor being served by the Village water utility, and residents south being served directly by the City of Madison. Electric and natural gas are provided to the Village by MG&E.

SANITARY SEWER

Mains run throughout the Village, and are generally replaced with road reconstruction. All Village sewage runs to one of two Madison Metropolitan Sewerage District interceptors on University Avenue, and there is one Village operated lift station, located at McKenna Park.

WASTE DISPOSAL

The Village contracts with Pellitteri Waste systems for all residential refuse and recycling pickup.

INTERNET ACCESS

The Village has excellent high-speed internet access, with provider options including Spectrum & AT&T. Though there are no cell phone towers within the Village, expanding 5G service may necessitate future cell installation.

STORMWATER

FLOODING HISTORY & SOLUTIONS

Portions of the Village have been subject to periodic flooding for many years. The problem has been especially acute in the University Avenue corridor from Midvale Boulevard to Willow Creek on the UW Campus. Low-lying areas in this corridor are natural collection points for stormwater runoff, occasionally rendering the University Avenue corridor impassible after major storms. The most recent flooding event devastated the Village on August 20, 2018, and caused extensive damage, most notably in Garden Homes, the University Avenue corridor, and low-lying areas north of the rail corridor. The response to this event resulted in the formation of a Village Ad Hoc Stormwater Committee which is researching and modeling recommendations.

In the Garden Homes neighborhood, nearly half of the homes required demolition after the event. The Village recently adopted the Garden Homes Neighborhood Plan, which thoroughly explored redevelopment options while considering environmental and economic constraints.

The Village has a stormwater management ordinance, which regulates stormwater management on both commercial and residential properties. The purpose of the ordinance is to reduce stormwater runoff, sediment transfer, and nutrient loading within the regional watershed. In 2007 the Village also created a stormwater utility to make improvements to stormwater management within the Village and assess fees to carry out those improvements.

It is possible that continued redevelopment of commercial properties along University Avenue has the potential to reduce stormwater runoff as new regulations and recommendations are coupled with development. However, significant reduction of the stormwater issues in the area will not be achieved without reduction in runoff and additional detention facilities at up-gradient locations outside of the Village.

Major investment into infrastructure will need to be undertaken in coordination with the City of Madison. One of the key upcoming projects is the University Avenue reconstruction, which is planned for 2022. Other projects under consideration by the Ad Hoc Stormwater Committee include additional protection berms, a new stormwater conduit, and new detention areas. Other recommendations are still being formed and modeled - but this remains a top priority of the community and is the largest concern of residents. The Village is now enrolled in the National Flood Insurance program, and residents can purchase flood insurance through NFIP, though long-term solutions will need to be implemented in coordination with the City of Madison and Dane County.



Utilities & Community Facilities – 2040 Plan

Voices from the Community:

There are many community services and facilities that are well-loved by residents, notably the park system and the Village pool. However, many respondents and conversations in interviews noted that the Village can better utilize its existing spaces, whether that be making them more accessible to residents of differing levels of ability, centralizing locations, or capitalizing on proximity to other resources (e.g. the PW Garage & Shorewood School's field/green).

When asked whether the Village should spend more tax dollars to improve the quality of amenities across a variety of areas, the four of the top five responses came from within this element of the comprehensive plan – Stormwater Management (58% of respondents), Parks (41%), Library Access (28%), and Recreation Programming (28%).

The 2020 Community Survey and Map asked residents several questions about improvements they would like to see – and things they felt most important to keep. Some of the top responses include:

- *Off-Leash Dog Park (Many survey responses in favor, though some in opposition)*
- *Improvements to existing Village Park Facilities and Park Buildings*
- *Increased Investment in Municipal Buildings (Pool Building/Community Center, Public Works Garage, Boathouse)*
- *Stormwater Facility Solutions are a Consistent Issue*

Other insights from focus group participants included:

- *Opportunities to Re-think Village Buildings to better center Interaction*
- *Shorewood School is for many the center of community life*
- *Focus on year-round facilities to keep resident engagement in all seasons*

Top Issues & Opportunities

- Investment in Municipal Buildings
- Long-Term Future of Parks & Park Buildings
- Increasing Sense of Community
- Stormwater and Flood Prevention

Goals, Policies, & Actions

Goal 1: Maintain the high quality and efficiency of utilities and services.

- **Policy 1:** Integrate sustainability goals into Village services.
- **Policy 2:** Continue to leverage development projects to improve utility infrastructure.
- **Policy 3:** Encourage residents and businesses to improve the efficiency of their personal utilities and services.
- **Policy 4:** Continue to maintain a strong relationship with the Madison Metropolitan School District regarding future development in the Village, as well as future use of the Shorewood School site and facilities.

- Action 1: Institute a municipal composting program, contracting with companies that specialize in working with local food producers, if possible.
- Action 2: Encourage and incentivize on-site composting of both food and green/leaf waste on resident properties, and consider subsidizing costs for purchase of compost bins for residents.
- Action 3: Bury existing utilities, where feasible, as development and reconstruction occurs.
- Action 4: Distribute and promote available incentives, energy audits, and other programs offered through Focus on Energy and MG&E to assist individuals and businesses with energy efficiency and renewable energy measures.
- Action 5: Encourage the private use of solar energy systems, partnering with programs such as the City of Madison's MadiSun Group Buy program for discounts and incentives.

Goal 2: Continue to proactively address stormwater management challenges.

- **Policy 5:** Improve the quality of surface water runoff by continuing to implement stormwater best management practices.
- **Policy 6:** Encourage residential and commercial properties to implement additional onsite stormwater management techniques to reduce the impacts of stormwater discharge (e.g. rain gardens, rain barrels, green roofs, bioretention basins, etc.).
- **Policy 7:** Continue to explore transition of winter road maintenance practices to a brine/total liquid application system to reduce the amount of sodium chloride entering the environment.
- **Policy 8:** Maintain the Ad Hoc Stormwater Committee to serve in an advisory capacity to the Village Board.
 - Action 6: Continue to partner with the City of Madison in studying and addressing stormwater challenges along the University Avenue corridor.
 - Action 7: Follow recommendations of the Ad Hoc Stormwater Committee in addressing major challenges and concerns.

Goal 3: Maintain high quality buildings that serve residents and actively build community.

- **Policy 10:** Improve or redevelop Village facilities to meet a wide range of needs of residents.
- **Policy 11:** Prioritize the incorporation of green building technologies, energy saving measures, and renewable energy generation into all new or remodeled Village-owned buildings.
- **Policy 12:** Community spaces will be integrated into all central Village buildings, with different amenities that serve all community members.
 - Action 8: Create a full Village Facilities study to determine future needs and prioritize investment.
 - Action 9: Integrate LED lighting, solar energy, and other green technologies into all plans for municipal building replacement.

- Action 10: Conduct a study to more centrally locate the Community Center, perhaps in conjunction with redevelopment/renovation of the public works garage.
- Action: Purchase 100% of municipal energy through renewable energy sources.

Goal 4: Maintain a high quality park and trail system accessible to all residents.

- **Policy 13:** Develop and maintain park facilities that meet a wide range of needs for residents.
- **Policy 14:** Preserve and improve water-related recreational opportunities and facilities.
- **Policy 15:** Purchase land adjacent to Village-owned parks and open spaces whenever possible to expand and protect these resources.
 - Action 11: Conduct a Comprehensive Outdoor Recreation Planning study for the park and open space system as a whole, utilizing the plan to guide facilities improvements and establish grant eligibility.
 - Action 12: Conduct a study to redevelop/renovate the McKenna Park boathouse and shelter to serve as key community asset and gathering space for residents.
 - Action 13: Develop a full Park Plan for Post Farm Park, including a planning process for pool building updates and renovations.



ECONOMIC DEVELOPMENT



ECONOMIC PROFILE

INTRODUCTION

When implemented properly, economic development creates jobs, raises income levels, diversifies the economy, and improves resident quality of life - while simultaneously protecting the environment. There are many dimensions to economic development. One important dimension is the employment opportunities for and incomes of a community's residents. Another is the formation, attraction, and expansion of businesses and enterprises that create local wealth and increase amenities for residents of the community.

The economic development element of a Comprehensive Plan explores the relationship between economic activity and land use. Through the vision, goals, and objectives of this element, the Village establishes guidelines for making decisions about where economic activity is best suited to occur, what types of economic activity are acceptable within the community, what constraints should be imposed on economic activity for the benefit of the community, and how the community should be involved in promoting development of appropriate types of economic activity.

TYPES OF ECONOMIC ACTIVITY DESIRED

Public participation in the creation of the this Plan revealed a desire for more locally-owned, community-serving businesses within the Village. This primarily means businesses that are geared toward more of a local rather than a regional market.

The vast majority of residents feel as if they have convenient access to shops and businesses that serve their daily needs (86% of survey respondents), and community conversations frequently cited access to local businesses as one of the key amenities of the community. Many of the types of new business identified by residents reflect this reality - there is good to great access for daily needs, but additional services such as local restaurants, brewpubs, and bookstores are desired amenities. New economic development through redevelopment is primarily limited to areas surrounding the University Avenue corridor, and are discussed in the Land Use section of this plan.

EXISTING ECONOMIC PROFILE

The University Avenue corridor has been a catalyst for Village business development since its annexation in 1957, serving as the main economic and employment corridor in the Village. Redevelopment in the corridor is continuing, and the Village has seen significant development along the corridor in the past decade. Each round of redevelopment has generally corresponded with an increase in development intensity. Although this has shifted urban forms along University Avenue, the street's status as a major transportation corridor has positioned it to serve both regional and local needs, and is well sited to serve future economic growth of the community.

EDUCATIONAL ATTAINMENT & INCOME

Educational attainment for residents of Shorewood Hills speaks to the capabilities of the community to adapt to and manage change. The Village is by far the most highly educated municipality in the State: nearly 90% of residents over the age of 25 have a Bachelors degree or higher, 11 percentage points higher than the next closest municipality, and nearly 5 times the median of all communities. The Village also has over six times the state percentage of residents with a graduate or professional degree.

Educational attainment is a predictor of income, and this holds true in the Village. Resident median household income is higher than both State and County levels - and at over \$125,000, this represents the second highest median household income in Dane County and the fifth highest in the entire State. In Middleton, Madison, Dane County, and the State as a whole, the most common household income range is between \$50,000 and \$74,999, and for Shorewood Hills the most common household income range is \$200,000 or greater.

LABOR FORCE CHARACTERISTICS

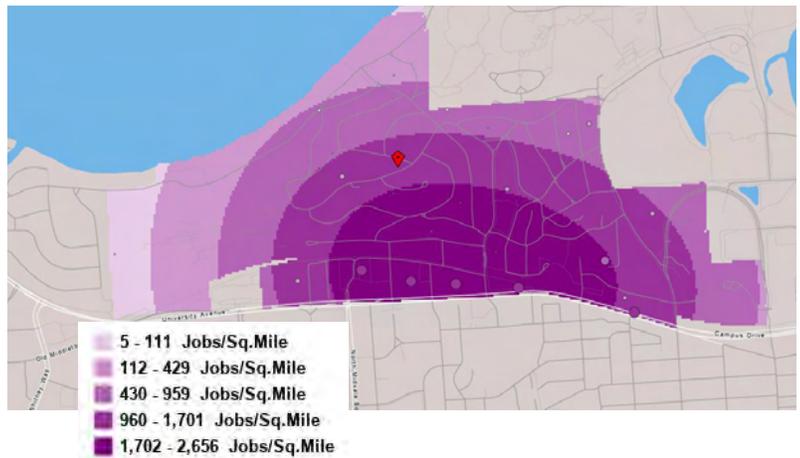
Sixty-six percent of Village residents are active participants in the labor force as of 2018, with the vast majority (79%) employed in educational, health, or professional related occupations. This is directly influenced by the University of Wisconsin - Madison campus and healthcare facilities adjacent to the Village.

ECONOMIC INDICATORS

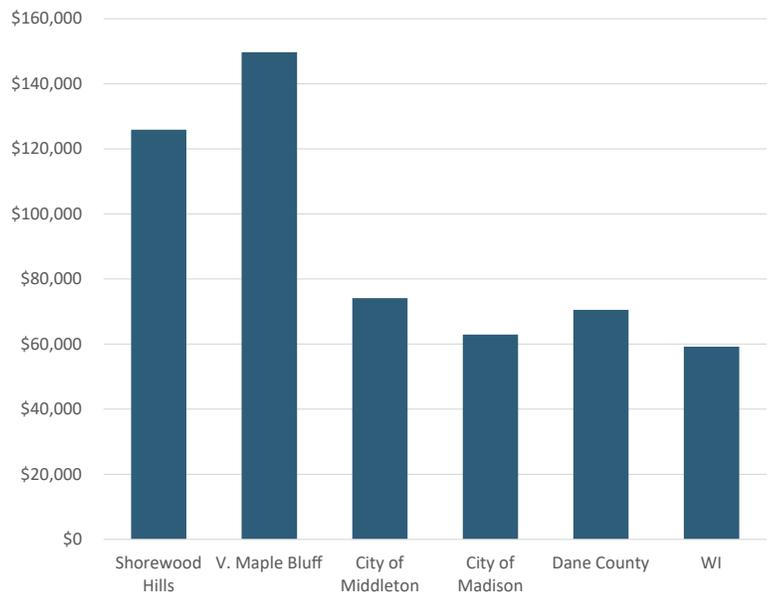
RESIDENT OCCUPATIONAL CHARACTERISTICS

Occupational Group	Percent
Educational, health, and social services	53.74%
Professional, scientific, management, and administrative	15.15%
Finance, insurance, real estate, rental & leasing	5.26%
Public administration	4.81%
Information	4.10%
Retail trade	4.01%
Arts, entertainment, recreation, lodging, food services	3.92%
Manufacturing	2.85%
Other services (except public administration)	2.14%
Transportation, warehousing, and utilities	1.69%
Construction	1.16%
Wholesale trade	0.62%
Agriculture, forestry, fishing, hunting, and mining	0.53%

EMPLOYMENT CONCENTRATION



MEDIAN HOUSEHOLD INCOME



RESIDENT EDUCATIONAL ATTAINMENT

Educational Attainment	Shorewood Hills	V. Maple Bluff	City of Middleton	City of Madison	Dane County	WI
Less than 9th grade	0.00%	0.30%	0.70%	2.10%	1.70%	2.80%
9-12 grade, no diploma	0.30%	1.60%	1.70%	2.50%	2.70%	5.30%
High school grad.	4.10%	9.10%	14.10%	14.00%	17.90%	30.90%
Some college, no degree	6.60%	13.20%	15.20%	15.30%	17.20%	20.70%
Associate degree	0.70%	5.10%	8.00%	8.10%	9.80%	10.70%
Bachelor's degree	22.90%	32.10%	33.80%	32.60%	30.40%	19.40%
Grad. or Prof. degree	65.40%	38.60%	26.50%	25.30%	20.30%	10.10%
% HS grad. or higher	99.70%	98.20%	97.60%	95.30%	95.60%	91.90%
% BA degree or higher	88.30%	70.80%	66.20%	57.90%	50.70%	29.50%

Sources: American Community Survey 5-Year Estimates

ECONOMIC INDICATORS

PROPERTY VALUES

The Wisconsin Department of Revenue maintains a database of assessed property values for every taxing jurisdiction in the state - a valuable resource for analyzing local economies. The total assessed value is an indicator of the balance of development within a municipality, and, therefore, how much property tax burden each sector has. The per-capita rate of property assessment suggests that a lower tax rate is possible to provide the same amount of services. The table below shows both the dollar amount of assessments for the Village by property class and the percentage of each property class for the Village and other municipalities.

COMPARISON OF PROPERTY VALUE DISTRIBUTION BY USE

Property Class	Shorewood Hills		V. Maple Bluff	City of Middleton	City of Madison	Dane County
	Dollar Value	Percent				
Residential	\$441,822,800	77.46%	98.27%	57.99%	62.56%	68.26%
Commercial	\$128,539,100	22.54%	1.73%	39.21%	36.39%	28.38%
Manufacturing	\$0	0.00%	0.00%	2.78%	0.97%	1.62%
Agricultural	\$0	0.00%	0.00%	0.00%	0.00%	0.16%
Undeveloped	\$0	0.00%	0.00%	0.00%	0.00%	0.11%
Ag. Forest	\$0	0.00%	0.00%	0.00%	0.01%	0.18%
Forest	\$0	0.00%	0.00%	0.00%	0.00%	0.09%
Other	\$0	0.00%	0.00%	0.02%	0.06%	1.21%
Total	\$570,361,900	100%	100%	100%	100%	100%
Per Capita	\$257,616		\$265,448	\$175,979	\$106,483	\$113,699

Source: WI Department of Revenue, 2018

The Village has a very high per-capita assessed value, indicating economic strength in the community. As a general rule, it can be beneficial to residents to have higher percentages of commercial property development on the tax rolls to share the overall property tax burden. Shorewood Hills is somewhat unusual in that it has a very high percentage of residential property value but still has a low tax rate in comparison to other regional municipalities. This anomaly is mainly due to the Village's high residential property values, which allow the Village to maintain a low overall mill rate while still collecting enough taxes to fund the high level of services that residents have come to expect.

To the extent that the Village can continue to encourage redevelopment of underutilized commercial properties along University Avenue to higher-density, more valuable land uses, it will be able to keep the mill rate low for its residents. While there are limited sites for redevelopment remaining in the corridor over a 20-year time horizon, there is still the potential that as Bus Rapid Transit and other improvements move forward demand for higher-density residential and commercial uses will continue to drive development opportunities in key areas.

EMPLOYMENT TRENDS

CONTAMINATED SITES

Sites with known or suspected environmental contamination are called “brownfields” - and are tracked for remediation by the Wisconsin Department of Natural Resources. The DNR’s Bureau of Remediation and Redevelopment Tracking System (BRRTS) shows thirteen sites within the Village that have had environmental contamination in the past, though only 2 are “open”. These sites, 3330 University Avenue and 2801 Marshall Court, have involved only minor DNR activities and do not pose an immediate hazard to persons or property. Due to the small number of sites and their activity status, this designation is not expected to be a barrier to economic development or redevelopment.

EMPLOYMENT TRENDS AND FORECASTS

Employment forecasts at the Village level are not available from the Census or State of Wisconsin - and due to limited redevelopment areas would not be a reliable estimate of increase in jobs by sector. Countywide figures are available through the Wisconsin Department of Workforce Development (DWD), and can serve as a small indication of potential resident employment sectors. Countywide figures indicate that employment growth is expected in:

- Professional and Business Services (18%)
- Leisure and Hospitality (16%)
- Information (13%)
- Education and Healthcare (10%)

These employment projections indicate employment stability or potential growth in Village and Village-adjacent areas. The proximity of two major hospitals and a UW Health clinic means that the Village may be well-situated to take advantage of the growth in the health care sector. Management, education, and finance employment are also projected to increase, which may offer new opportunities to Village residents and the potential for increased wages.

DANE COUNTY EMPLOYMENT PROJECTIONS

Dane County Industries	Projected Change 2016-2026	Percent Change
Professional and Business Services	9,894	17.7%
Leisure and Hospitality	7,568	15.7%
Information	2,230	13.1%
Education and Health Services	11,619	10.3%
Self-Employed & Unpaid Family Workers	2,375	10.1%
Natural Resources and Mining	601	9.8%
Construction	1,865	9.4%
Other Services (Except Government)	1,908	6.7%
Financial Services	1,716	6.4%
Trade, Transportation, and Utilities	3,665	4.7%
Public Administration	775	2.0%
Manufacturing	570	1.0%
Total All Industries	44,786	8.8%

Source: WI Department of Workforce Development



ECONOMIC DEVELOPMENT PROGRAMS

TAX INCREMENT FINANCING

The total assessed valuation of Village property currently stands at approximately \$570 million (2018). Tax Increment Financing (TIF) – where increases in property tax collections within a specified district are used to fund improvements that spur development is one of the most powerful tools that municipalities have. Since the late 1980s, the Village has used tax increment financing to fund public improvements and new private investment along the University Avenue corridor to attract and boost commercial development. The Village’s original Tax Increment District (TID), established in 1987, helped fund various improvements in the area of the former Wisconsin Brick and Block Company on the near east side of the Village,

an area now known as University Station. The original TID was retired in 1995.

In 1993 a second TID was established to fund public improvements within an area extending from Shorewood Boulevard on the east to just beyond Maple Terrace on the west. The district included the Village’s University Avenue frontage along that stretch and extended to the north side of the Wisconsin-Southern right-of-way. Increment generated by the district was used to finance various stormwater management and circulation improvements. The TID was closed at the end of 2006 – 15 years earlier than state statute required – returning \$43 million in increment to the property tax rolls.

In 2008 the Village created TID #3 in the Doctor’s Park area of the Village. This TID was created as a mixed-use TID, which has a maximum 20-year lifespan. The TID was created to fund street and infrastructure improvements to Marshall Court, University Avenue, and University Bay Drive, to be able to accommodate redevelopment of the corridor. The TID plan also budgeted funds for a bicycle path just north of the railroad tracks to connect the “missing link” between Shorewood Boulevard and the UW’s path that ends at University Bay Drive, among other projects.

The Village has since utilized two TIDs in the Pyare area to assist in redevelopment of the Pyare office building site. Tax Increment Districts 3-5 are currently open, though there is only one redevelopment opportunity remaining within the districts.



Economic Development – 2040 Plan

Voices from the Community:

There have been major changes along the University Avenue corridor in the past decade, but residents largely believe the Village has worked with property owners to redevelop in a context-sensitive way. They are hopeful that the Village will continue to be able to maintain conditions for redevelopment that is high-quality, adds new amenities, and adds to public improvements and resident quality of life (such as walking, biking, and stormwater management enhancements).

Aside from businesses that exist in the Village itself, the proximity to Hilldale and access to other amenities is outstanding – and residents feel they are able to easily access all their needs.

The 2020 Community Survey and Map asked residents several questions about improvements they would like to see – and things they felt most important to keep. Some of the top responses include:

- *Village is Centrally Located to Businesses*
- *Business Corridor Offers a Variety of Options*
- *Desire for Local Restaurant Options*

Other insights from focus group participants included:

- *Variety of businesses is positive, even if not all residents are patrons*
- *Change can be difficult, and even well-loved redevelopments may initially be opposed*

Top Issues & Opportunities

- Context Sensitive Development
- Impact of Surface Parking
- Locally Focused Businesses
- Public Improvements Needed with Redevelopment

Goals, Policies, & Actions

Goal 1: Expand and diversify businesses that meet the needs of all residents through accessible and context sensitive redevelopment.

- **Policy 1:** In reviewing development proposals, seek to maintain a balance between the interests of the Village and the interests of the developer.
- **Policy 2:** TIF-assisted developments will be held to the highest standards of site planning, design, materials, efficiency, and sustainability, and should support multiple of the following criteria:
 - Increases tax base without adding additional service cost
 - Conducts an energy study and integrate significant sustainability features
 - Provides access to amenities not currently found in the Village, including new types of employment and services
 - Adds affordable or workforce housing units
 - Supports local businesses

- Provides public amenities, such as pocket parks or other green space
- **Policy 3:** New commercial spaces will contain locally-owned, neighborhood-serving businesses as a majority of commercial space.
- **Policy 4:** Prioritize mixed-use development that can maximize development potential, support pedestrian and bike facilities, and introduce new residents to the Village.
 - Action 1: Encourage green spaces and sustainability features in new development.
 - Action 2: Continue to encourage public investments as a component of all new development.
 - Action 3: Require connections to walking, biking and transit that can help reduce the need for parking spaces in new developments.

Goal 2: Enable and empower local businesses to expand sustainability initiatives.

- **Policy 4:** When the Village begins a residential composting program, allow businesses to opt in to the composting initiative.
- **Policy 5:** Ensure businesses and commercial buildings are able to easily install sustainability features (e.g. solar panels) with minimal or expedited Village review.