

Village of Bayside 2018 Budget

November 16, 2017

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Scott Matusewic, Technician
Dave Steger, Technician
Dennis Miliacca, LTE

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LX Club

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Tammie Kochevar, Dispatcher
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Candace Maxim, Dispatcher
Ashley Parks, Dispatcher
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Olga Salerno, Dispatcher
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Rebecca Anderson, Dispatcher

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Eric Miller, Lieutenant
Francesca Ehler, Sergeant
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Ryan Bowe, Officer
Cory Fuller, Officer
Michael Groh, Officer
Sarah Halverson, Officer
Christopher Janssen, Officer
Gina Kleeba, Officer
Michael Klawitter, Officer
Paul Picciolo, Officer

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FISCAL YEAR 2018 BUDGET EXECUTIVE SUMMARY

The fiscal year 2018 Village budget combines vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2018 is slightly lower from 2017 due to decreased capital expenditures. The long-term financial planning and sustainability is more evident than ever. Dedicated fund balances reserved for debt service and GASB 45 obligations will allow the Village to maintain the same level of high quality of services in 2018.

The Village is compliant with State Levy Limits and the State Expenditure Restraint Program. It also continues to focus on the four (4) strategic values adopted by the Village Board of Trustees.

- Fiscal Integrity
- Civic Engagement
- Service Excellence
- Sustainability

In summary, the 2018 budget includes:

- Overall property tax levy is \$4,503,713, an increase of 0.5% from 2017.
 - From 2012 to 2017,
 - Overall property tax levy has increased \$108,394 or 2.48%.
 - Consumer Price Index has increased 5.64%.
 - In the last 10 years, property taxes have increased by 4.15% while the Consumer Price Index has increased by 18.74%.
- Utilizes statutory levy limit increases of:
 - Net new construction of \$10,331
 - Debt service of \$20,942
 - Joint Fire Department levy exemption of \$19,371
- The 0.5% increase represents a commitment to enhance Village infrastructure, maintain quality services, and cover Village debt service.
- The tax (mill) rate for 2018 decreases by 2.39% from \$7.29/\$1,000 to \$7.12/\$1,000.
- Overall expenditure plan of \$10,137,125 is .47% less than 2017.
- Of each tax dollar collected, approximately 25 cents go to the Village. The remaining 75 cents is distributed accordingly to the other seven (7) taxing jurisdictions.
- The Village continues to diversify its revenue sources as 45.81% of revenue comes from property taxes.
- The sanitary sewer user fee is \$480 in 2018, a \$0.50/month increase from 2017.

- The storm water management utility fee is \$223 in 2018, a \$.0.67/month increase from 2017.
- The average home is assessed at \$354,869. That average home pays property taxes of \$2,526.27 per year for Village-provided services. Monthly, that equates to \$210.56. The following breakdown is the cost per month for each Village service area:
 - Police: \$61.12
 - Long Term Financing: \$40.84
 - Public Works: \$27.49
 - Fire and Medical: \$27.34
 - General Government: \$14.15
 - Public Safety Communications: \$13.10
 - Library: \$5.51
 - Inspections: \$2.01
 - Public Health: \$0.88
 - Recreation: \$0.25
 - Other: \$7.47
- Overall, the 2018 budget includes:
 - Maintaining all existing Village services and events,
 - Reduction of Village staff by one (1) administrative assistant in Village Hall and two (2) Public Works seasonal employees,
 - Transitioning Village employees to new health and dental insurance coverage through State of Wisconsin Local Government Group Health Insurance Plan,
 - Resurfacing three (3) Village streets, through future borrowing,
 - Continued implementation of the Emerald Ash Borer Management plan,
 - Storm water ditch maintenance and culvert replacements,
 - Replacing two (2) police vehicles and equipment,
 - Re-establishes a contingency fund after elimination in 2017 due to State regulatory changes in the Expenditure Restraint Program,
 - Investment in capital equipment and projects for the North Shore Fire Rescue, North Shore Library, and Information Technology.
- The largest service expenditure area is the Bayside Communications Center, which services the seven north shore communities and North Shore Fire Rescue. Expenditures are anticipated to be \$2,383,736. Approximately \$2.03 million of this budget is funded by the other contracted communities.



VISION

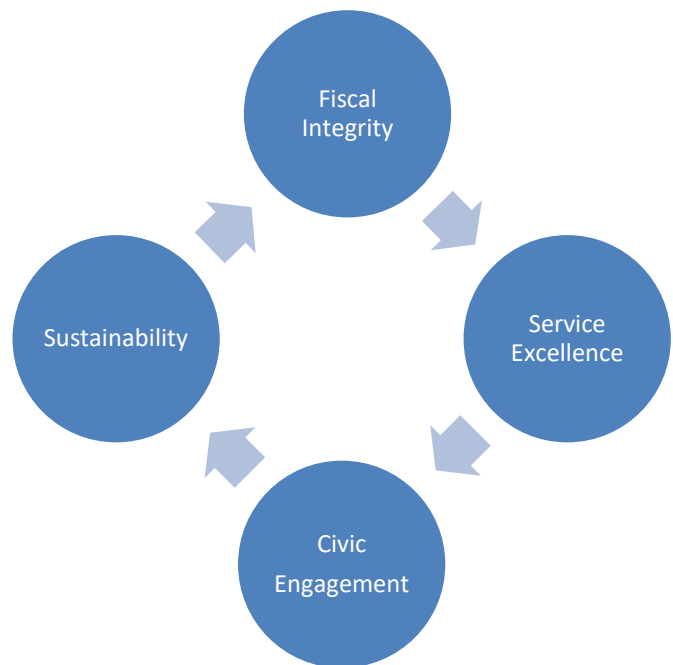
Dynamic balance of progressive ideas and traditional values that provides an inviting and premiere community for all.

MISSION

To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village.

STRATEGIC VALUES

- 1. Fiscal Integrity:** Provide strong current and future financial stability.
- 2. Civic Engagement:** Promote public spaces, community values and transparent communication.
- 3. Service Excellence:** Provide solution-based innovative services.
- 4. Sustainability:** Preserve and promote Village resources.



LETTER OF TRANSMITTAL

October 31, 2017

Honorable Samuel D. Dickman, Village President
Members of the Board of Trustees

It is with great honor that I present the 2018 recommended Executive Budget. The 2018 budget is the result of the hard work of the Village Board, staff, and community in outlining the goals and priorities for Bayside. The annual budget provides a fresh beginning, while building on the successes from our previous endeavors. Local government continues to be the forefront of service and accountability; this document shapes the direction of our future.

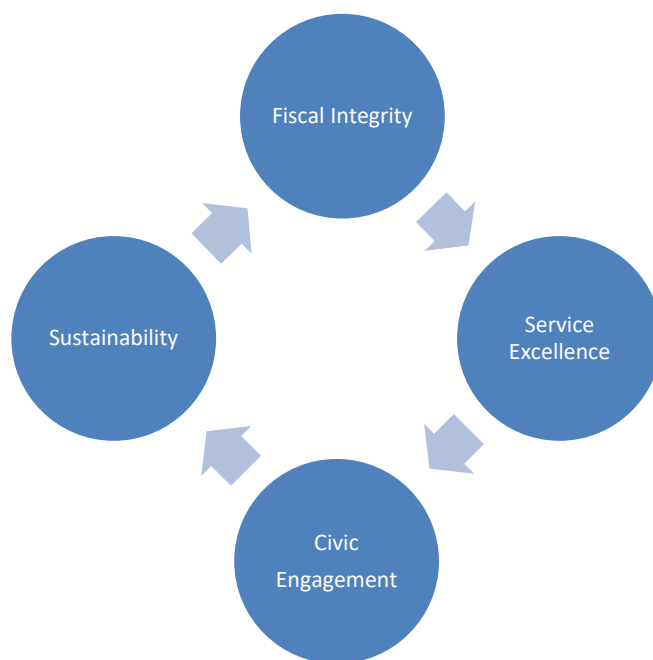
The ability to maintain this standard stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year. The recommended 2018 budget is:

- Balanced,
- Complies with State Levy Limit and Expenditure Restraint parameters,
- Meets our continued commitment to a high level of service, and
- Within the parameters of the financial guidelines set forth by the Village Board.

Strategic Values

Each initiative, expenditure, and performance metric is categorized by the strategic values adopted by the Village Board of Trustees:

- **Fiscal Integrity:**
Provide strong current and future financial stability.
- **Civic Engagement:**
Promote public spaces, community values, and transparent communications.
- **Service Excellence:**
Provide solution-based innovative services.
- **Sustainability:**
Preserve and promote Village resources.

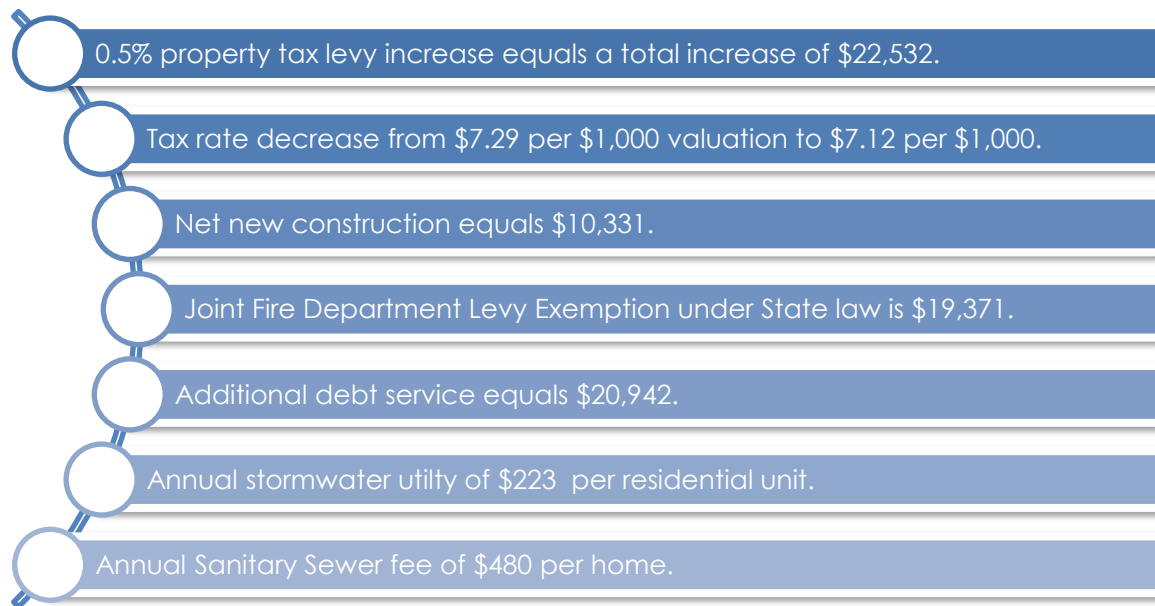


The Village's budget is the blueprint for financial and policy decisions implemented during each fiscal year. The budget is the single most important document we have for providing the direction and vision for the future of our community. In each section, you will find new information regarding ongoing challenges, previous accomplishments, and an eye toward the future. Within the pages of the document, you will find:

- A fiscal plan and guideline
- Revenue and expenditure summaries
- Policy statement
- Goals and objectives
- An annual operating program
- A long range planning guide
- A management tool to ensure financial control
- Capital Improvement Program
- Performance measures to ensure accountability and evaluate performance

2018 Recommended Budget

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and for increased expenses associated with a joint Fire Department such as the North Shore Fire Rescue. These three elements would allow the Village to increase the property tax levy by \$22,532 to \$4,503,713 or 0.5 percent. The 2018 recommended budget calls for the following:



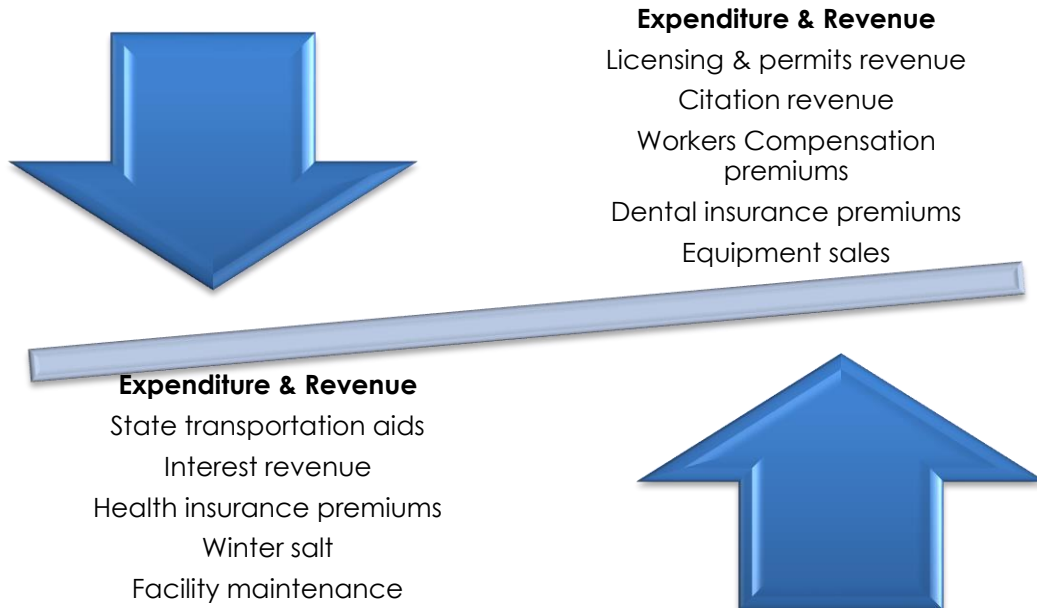
The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2018 budget continues this discipline. Factors that influence the financial constraints placed upon the Village include:



Local Constraints and Economy

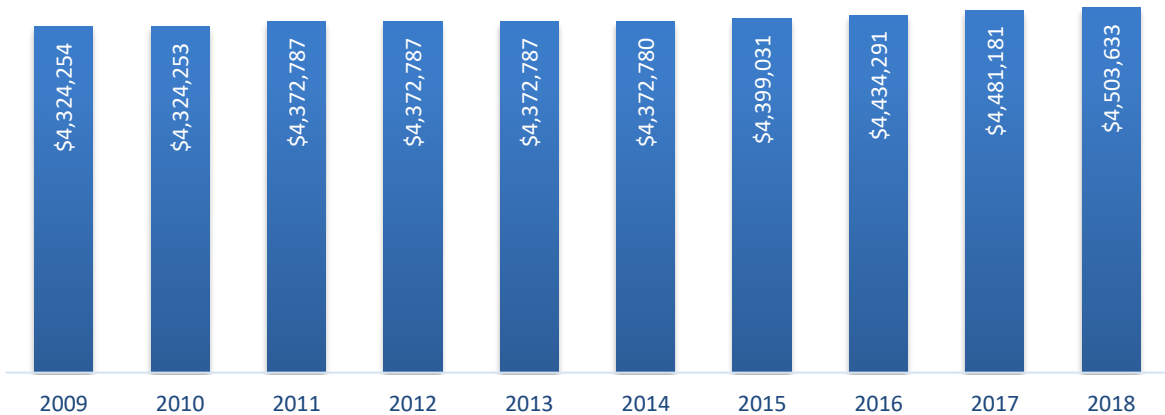
- State imposed levy limits.
- State Expenditure Restraint Program controls
- Lack of net new construction opportunities as fully built-out community.
- Limited revenue alternatives.
- Consumer Price Index rates growing faster than revenue generation capacity.

In 2018, the budget took into consideration the continuation of increasing expenses and limited revenue alternatives. Specifically, the Village felt the most impacted by the following forces:



While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state imposed levy limits. The following table shows the trend in the overall Property Tax Levy since 2009:

Overall Property Tax Levy



In the last ten years, the overall property tax levy has increased \$179,379 or 4.15%. The Consumer Price Index increase during that same time was 18.74%.

2018 Operations

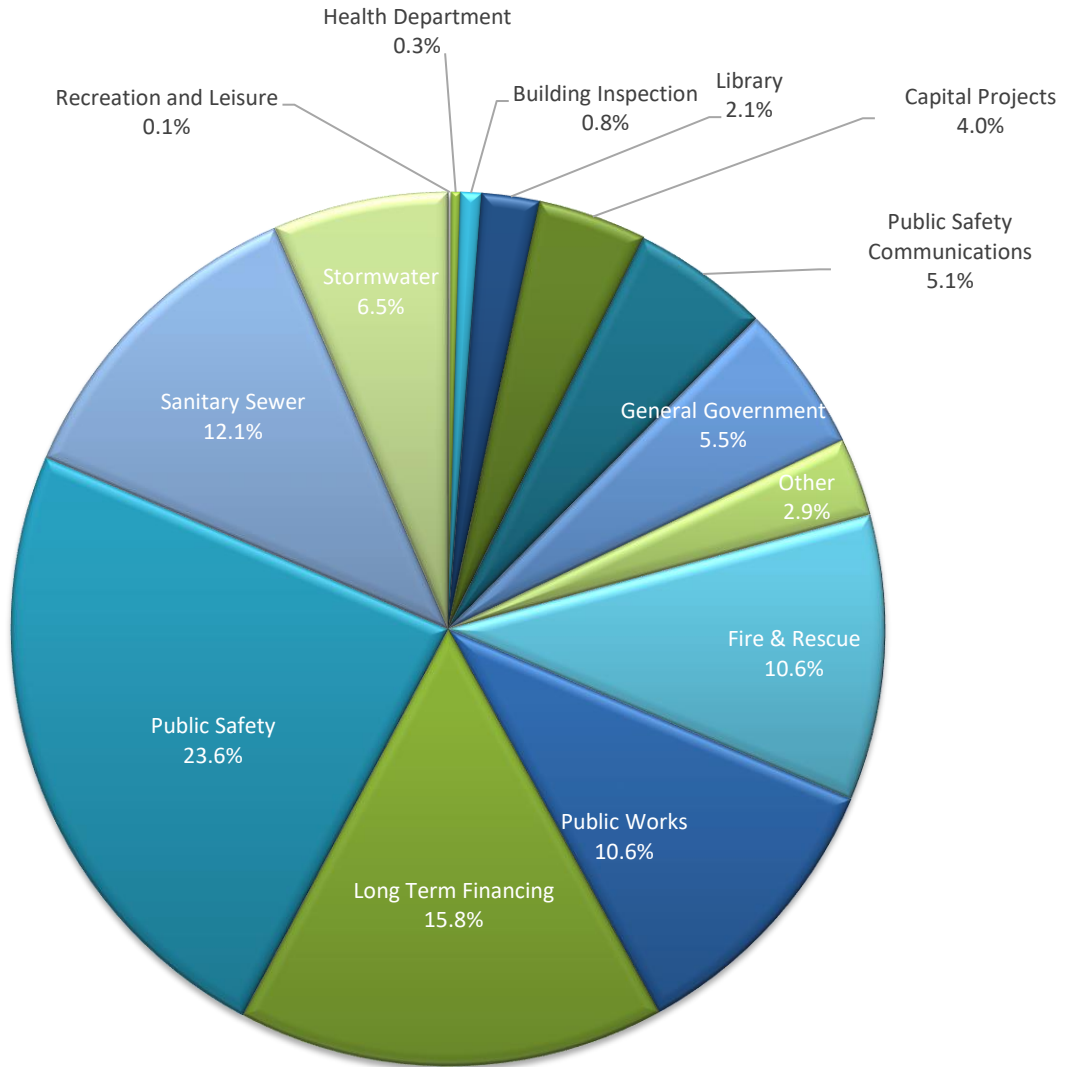
2018 represents the culmination of a multi-year effort of prudent fiscal planning. In 2018, the Village's financial plan includes:

- Full-service general government, public works, and public safety services;
- Continued road projects as the Village works towards its 2020 goal of having every road repaved since 2005;
- Stormwater culvert replacement program.
- Continued emphasis on removal of worst-rated Ash trees in the Village right-of-way, as well as planting and diversification of the Village's urban forest through the Emerald Ash Borer Management Plan;
- Continued operation of the consolidated Bayside Communications Center and the North Shore Public Safety Records Management System;
- Continued funding of shared services including the library, health department, fire department, MADACC and 911 dispatch.

Aa2

To maintain those similar services for 2018, summarized below is the cost allocation per area of how monies are utilized to provide Village services.

2018 Overall Total Expenses by Service Area



How is the Village Spending my Tax Dollars?

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$354,869. The Village tax rate is \$7.12/\$1,000 in 2018. The chart below answers one of the most common questions asked by Bayside residents, "How is the Village spending my tax dollars?"

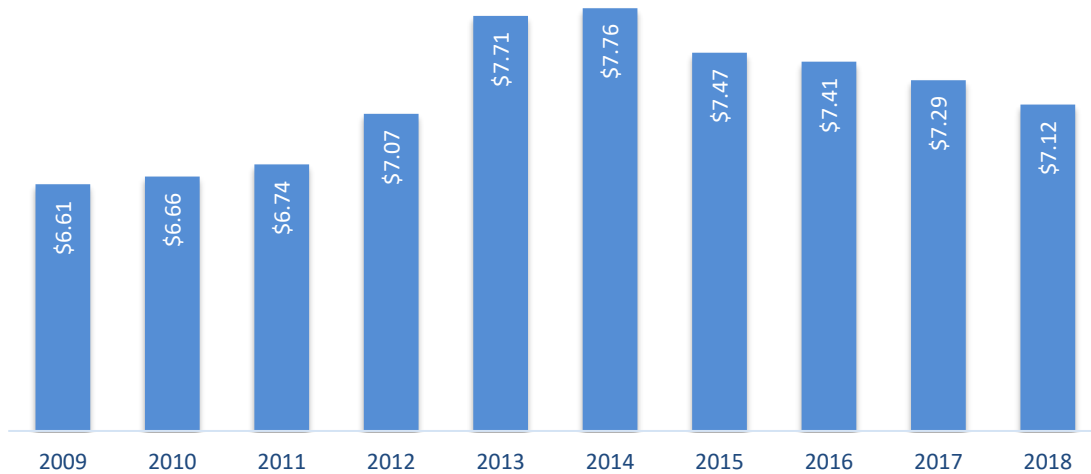
Average Assessed Home Value: \$354,869	Annual Property Tax (Bayside only): \$2,526.27
Sanitary sewer/Stormwater Fees: \$703.00	Monthly Property Tax (Bayside only): \$210.56

The chart breaks down the cost per month for various services the Village provides.

<p><u>General Government:</u> This accounts for expenditures for Administrative functions, Village Board, elections, Board of Appeals, and property assessments.</p> <p style="text-align: right;">\$14.15</p>	<p><u>Public Works:</u> This expenditure accounts for public works, streets, garbage, recycling, yard waste, snow removal, and related functions.</p> <p style="text-align: right;">\$27.49</p>
<p><u>Public Safety:</u> This expenditure accounts for the police and municipal court services.</p> <p style="text-align: right;">\$61.12</p>	<p><u>Building Inspection:</u> This expenditure accounts for the permitting and inspection of building related issues.</p> <p style="text-align: right;">\$2.01</p>
<p><u>Fire & Medical Services:</u> This expenditure accounts for the Fire Department and Emergency Medical Services (ambulance).</p> <p style="text-align: right;">\$27.34</p>	<p><u>Long-term Financing:</u> This expenditure accounts for interest and principal payments on outstanding debt.</p> <p style="text-align: right;">\$40.84</p>
<p><u>Recreation & Leisure:</u> This expenditure accounts for supplies and maintenance of Ellsworth Park and the LX Senior Center.</p> <p style="text-align: right;">\$0.25</p>	<p><u>Capital Projects:</u> This expenditure accounts for projects including but not limited to building improvements, equipment purchases, and road construction</p> <p style="text-align: right;">\$10.40</p>
<p><u>Health Department:</u> This expenditure is for the costs associated with the Village's participation in the North Shore Health Department.</p> <p style="text-align: right;">\$0.88</p>	<p><u>Public Safety Communication:</u> This expenditure accounts for operating the joint dispatch center with Fox Point, River Hills, Shorewood, Glendale, Brown Deer and Whitefish Bay.</p> <p style="text-align: right;">\$13.10</p>
<p><u>Other:</u> These expenditures are for costs with general liability insurances, contingency, information technology and legal expenses.</p> <p style="text-align: right;">\$7.47</p>	<p><u>Library:</u> This expenditure accounts for the expenses of the Village Joint Library effort with three other north shore communities.</p> <p style="text-align: right;">\$5.51</p>
<p><u>Sanitary Sewer:</u> * Separate utility charge covers expenditures related to the maintenance and operation of the sanitary sewer system. (Annual fee is \$480)</p> <p style="text-align: right;">\$40</p>	<p><u>Stormwater Management:</u> *Separate utility charge covers expenditures related to the maintenance and operation of the stormwater management system. (Annual fee is \$223)</p> <p style="text-align: right;">\$18.58</p>

Tax Rates

The chart below illustrates the Village's historical tax rate. Assessed values continued to increase in 2017 which resulted in a 2.38% decrease from \$7.29 to \$7.12 per \$1,000 in the tax rate for 2018.



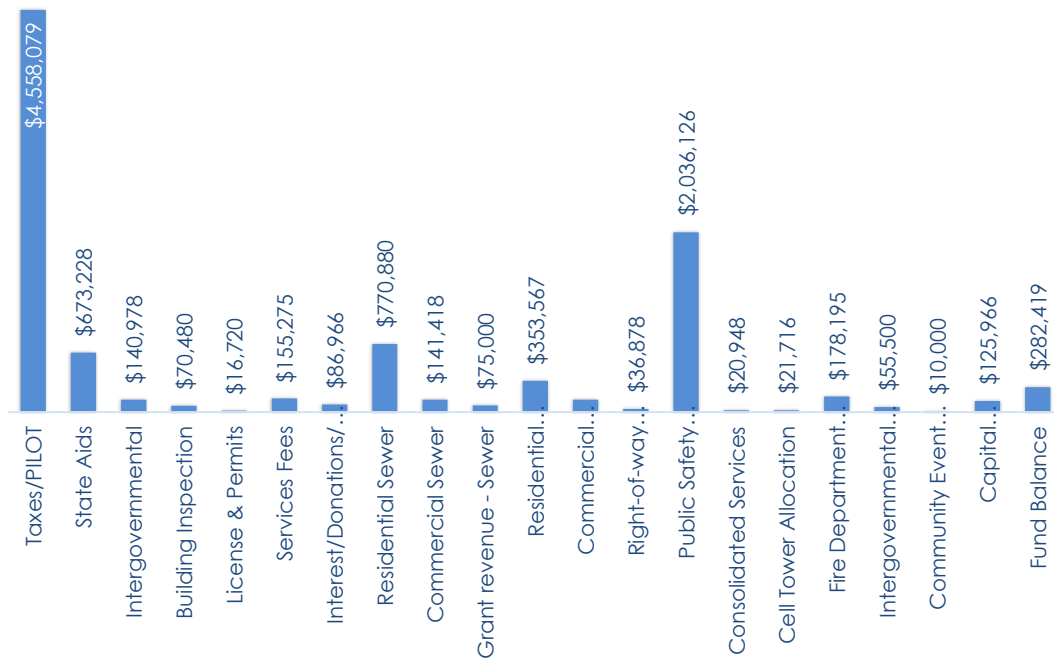
Fiscal Year 2018 Expenditure Plan

Overall spending of Village operations will be \$10,137,325 in 2018, or 0.47% less than last year, as indicated below. The decrease reflects less capital expenditures for road projects in 2018. The chart below outlines expenditures for the current year only. It does not reflect debt repayment schedules. The repayment schedule will be reflected in future budgets.

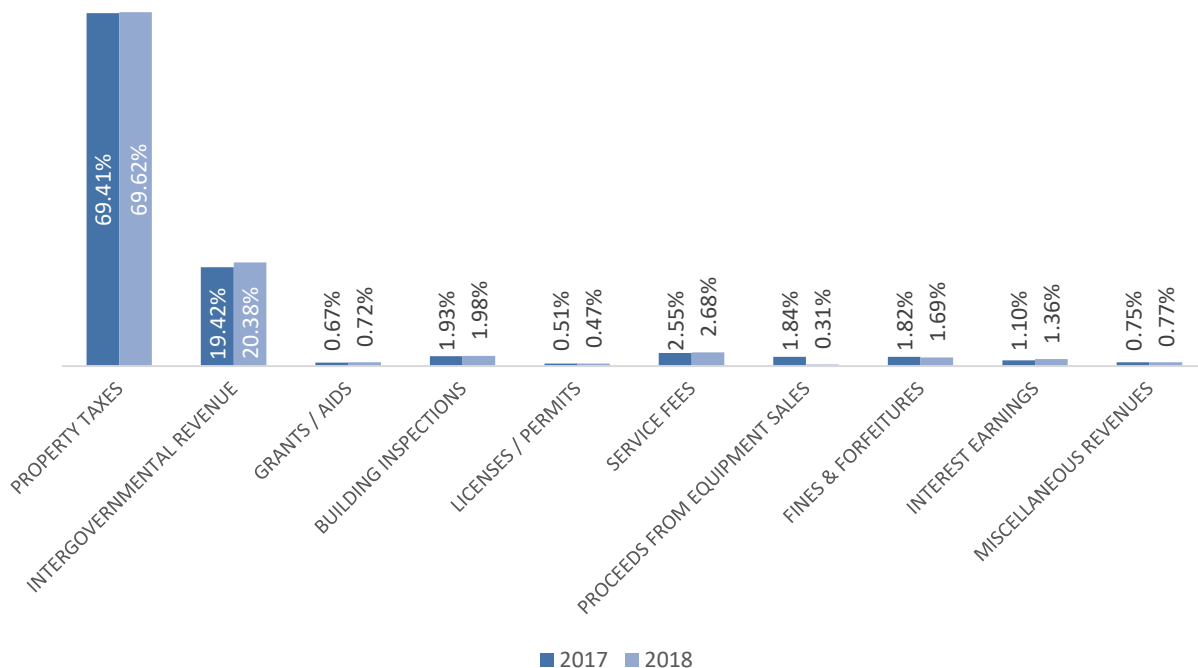
	2017 Adopted	2018 Recommended	Percent Change
General Fund	\$3,575,386	\$3,552,709	-0.63%
North Shore Library	\$166,572	\$174,149	4.55%
North Shore Fire Department	\$842,477	\$863,523	2.50%
North Shore Health Department	\$27,288	\$27,697	1.50%
Public Safety Communications	\$2,281,077	\$2,383,736	4.50%
Long Term Financial Fund	\$1,268,986	\$1,289,962	1.65%
Sewer Enterprise Fund	\$905,506	\$987,298	9.03%
Stormwater Fund	\$495,972	\$529,887	6.84%
Capital Funds	\$622,147	\$328,364	-47.22%
Total Financial Plan	\$10,185,411	\$10,137,325	-0.47%

The 2018 budget relies on several third-party funding sources, such as State revenues, designated accounts, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 45.81% of total revenue sources. Below is a breakdown of revenue sources.

2018 Revenue Sources



When examining the General Fund, State Aids increased in 2017. Overall, 69% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2018.



Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$480 and \$223 respectively on an annual basis. This represents a monthly increase of \$0.50 and \$0.67 respectively, and the increased fees are being used to offset the debt service and Village responsibility for stormwater culverts. The commercial sanitary sewer rate remains at \$4.18 per thousand gallons of usage. An overview of the Village utility funds is contained on pages 152 through 157.

Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's equalized tax base, or \$30,300,655. The Village's total general obligation debt principal outstanding will be approximately \$11,329,328, which is 37.3 percent of the limit. Remaining general obligation borrowing capacity will be approximately \$18,971,327. Debt service schedules are included within the budget on pages 225 through 233.

Capital Improvement Plan

Also included in the budget is a comprehensive capital improvement program. The Village has developed a long-term strategic process for identifying a needs-based replacement schedule for equipment, as well as overall infrastructure. Emphasis on the operations, maintenance and upkeep of utilities remains a prevalent priority. In addition, a nearly 20-year road replacement plan helps to outline the schedule for road repair based upon 2017 condition and cost repair estimates. An overview of the Village 2018-2024 Capital Improvement Program is contained on pages 178 through 182.

Fund Balance Health

Over the course of the last decade, the Village has made a concerted effort to specifically designate fund balance and reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of the 20 percent threshold, and will serve to level the property tax levy impact in future years. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained on pages 221 through 224.

Fiscal Analysis

Also included within this budget document is a comprehensive 10-year analysis of fiscal and demographic factors that impact the long-term financial health of the Village. Overall, the analysis shows that the Village is in strong financial condition, but like most entities, public and private, must proceed with caution and exercise fiscal prudence during these difficult economic times. An overview of the Village Fiscal Analysis is contained on pages 199 through 220.

Performance Measurement

New to the 2018 budget is a detailed look at the Village's award-winning performance measurement program. Trend analysis of over 50 service areas allows staff and policy makers to examine operational efficiency as well as policy development. An overview of the Village performance measurement program is contained on pages 44 through 79.

Budget Award

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of the Distinguished Budget Presentation to the Village for fiscal year 2017. This marks the tenth consecutive year the Village received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. We believe this document meets these criteria and will be submitting for award designation for the 2018 budget.

Closing

As this budget outlines, the fiscal responsibility by the Village Board has provided firm ground for future financial integrity and stability. The Village is in sound financial condition as evidenced by our continued strong general purpose and revenue bond ratings, as well as our adherence to external and internal financial policies.

During this past year, we are proud that collectively, Bayside has been recognized by the Government Finance Officers Association, International City/County Management Association, Bird City USA, Arbor Day Foundation and Center for Digital Government for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2018 Annual Budget balances the needs of Bayside residents through a cost-conscious effort that ensures future generations can enjoy the high quality of life that residents have come to expect.

I would like to recognize and thank the Village Staff who manage their financial resources on a day-to-day basis with the Village's residents in mind. I would also like to specifically recognize Finance and Administration Director Lynn Galyardt whose talent, knowledge and countless hours of hard work made the creation of this budget possible.

Respectfully Submitted,

Andrew K. Pederson

Andrew K. Pederson
Village Manager

2018 VILLAGE OF BAYSIDE BUDGET IN BRIEF

BAYSIDE: LEADER IN ACCOUNTABLE AND INNOVATIVE PUBLIC SERVICE

Our 2018 budget is guided by the following strategic initiatives:



FISCAL INTEGRITY
Provide strong current and future financial stability



SERVICE EXCELLENCE
Provide solution-based innovative services



CIVIC ENGAGEMENT
Promote public spaces, community values, and transparent communications



SUSTAINABILITY
Preserve and promote the Village's resources

All Operating Funds

General Fund – \$3,552,709 (35%)

Accounts for general operating transactions that do not into any special fund.

North Shore Library – \$174,149 (1.7%)

Bayside's funding portion of the North Shore Library.

North Shore Fire Department – \$863,523 (8.5%)

Bayside's funding portion of the North Shore Fire Department which serves seven North Shore communities.

North Shore Health Department – \$27,697 (.3%)

Bayside's funding portion of the North Shore Health Department which serves seven North Shore communities.

Dispatch (Including Records Management) – \$2,383,736 (23.5%)

Bayside's contribution to the Bayside Communications Center which is located in Bayside and provides dispatch services to all seven North Shore communities.

Long Term Financial Fund – \$1,289,962 (12.7%)

The Long-Term Financial Fund accounts for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs.

Sewer Enterprise Fund – \$987,298 (9.7%)

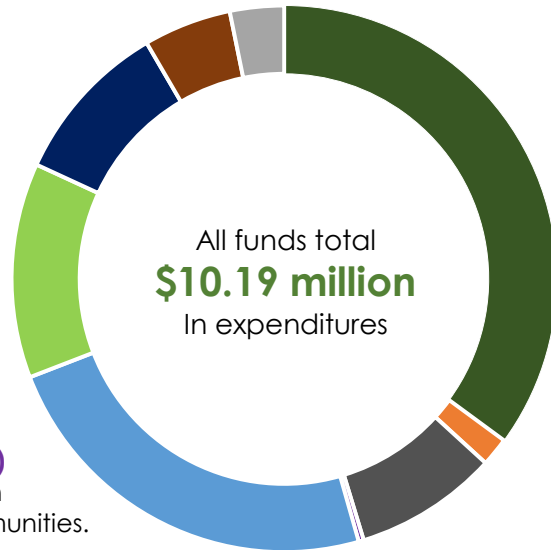
User fees finance sewer system operation and maintenance.

Stormwater Fund – \$529,987 (5.2%)

User fees are calculated by equivalent runoff unit (ERU) to finance stormwater system operation and maintenance.

Capital Funds – \$328,364 (3.2%)

Financial resources used for the acquisition or construction of capital equipment or facilities.



Village Services

114,900 Total Dispatch Calls



540 Tons of Recycling



755 Facebook Friends



117,472 Police Patrol Miles



67 Culverts Replaced



37,969 Website Visits



7.7 Average Street Rating



375 Hours of Snow Removal

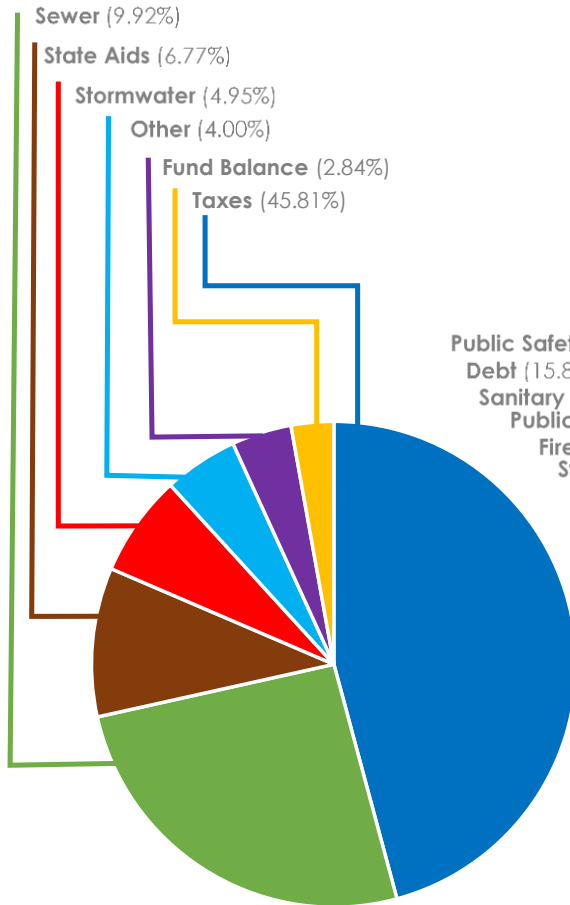


590 Building Permits Issued

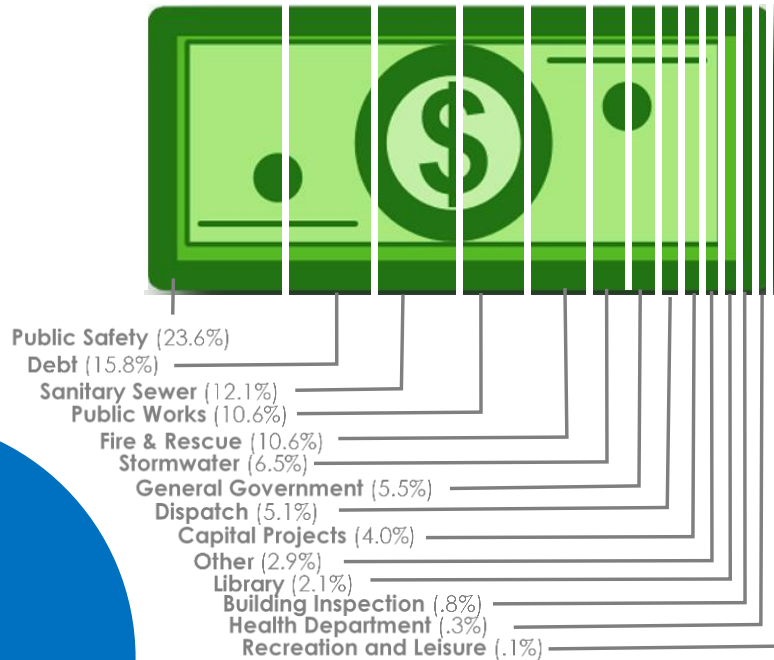


WHERE DOES THE MONEY COME FROM?

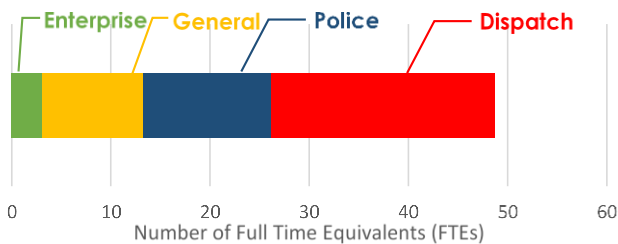
Intergovernmental (25.71%)



WHERE DOES THE MONEY GO?



Full-Time Village Employees



Stay Connected With Us

More Village of Bayside budget and financial information can be found at <http://www.village.bayside.wi.us/348/Financial-Reporting>.

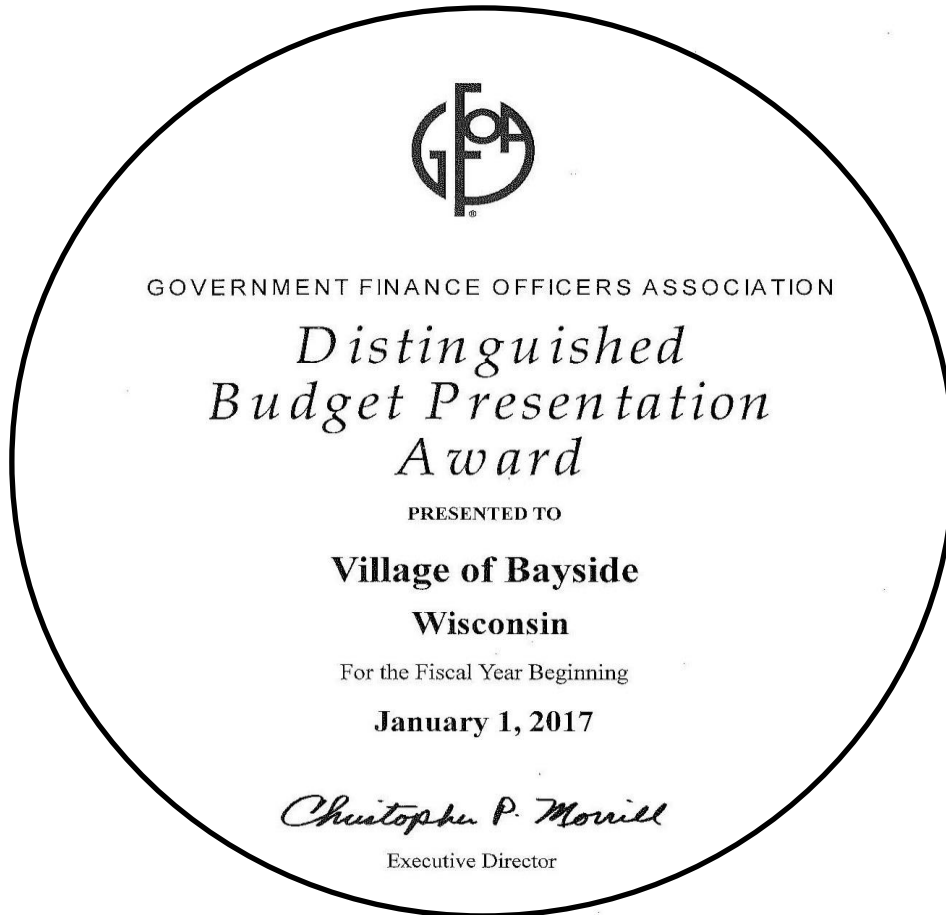
Visit baysidewi.gov for Village news, alerts, and service information and follow us on Facebook at [/basidewi](https://www.facebook.com/basidewi)

Need a special pick-up, have a stormwater question, or need to rent an extra garbage/recycling container? Visit <http://baysidewi.gov/385/Service-Requests> or download the Access Bayside mobile app from the iTunes Store or Google Play.

DISTINGUISHED BUDGET AWARD

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2017. Bayside has received the award for the following years, beginning January 1:

2008	2009	2010	2011	2012
2013	2014	2015	2016	2017



The Government Finance Officers Association (GFOA) of the United States and Canada presented the award to the Village of Bayside for its annual budget. Bayside is one of 37 communities in Wisconsin to receive the award. The award is valid for one year only. We believe the 2018 budget conforms to the program requirements, and will be submitting to GFOA to determine eligibility for another award.

HONORS AND AWARDS

2017

- Center for Digital Government
 - Overall Government Experience Award, 3rd Place
- International City/County Management Association (ICMA)
 - Certificate of Distinction in Performance Measurement
- Constant Contact All Star Award
- Tree City USA, Growth Award
- Top 20 Safest Communities in Wisconsin
- Bird City USA
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting
- NOAA StormReady Community



2016

- International City/County Management Association (ICMA)
 - Community Partnership Award for Municipal Water Project
 - Certificate of Excellence in Performance Measurement
- Wisconsin City/County Management Association (WCMA)
 - Outstanding Program Award for Municipal Water Project
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting
- Top 20 Safest Communities in Wisconsin
- Constant Contact All-Star Award
- Tree USA, Growth Award
- Bird City, USA
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community

HONORS AND AWARDS

2015

- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting (CAFR)
- Tree USA, Growth Award
- Bird City, USA
- Constant Contact All-Star Award
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community



2014

- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting (CAFR)
- Tree City USA, Growth Award
- Bird City, USA
- Wisconsin Department of Natural Resources (DNR)
 - Excellence in Wisconsin Recycling
- Constant Contact All-Star Award
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community



HONORS AND AWARDS

2013

- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting (CAFR)
- Milwaukee Business Journal
 - Eureka Award
- Wisconsin City/County Management Association (WCMA)
 - Award for the Consolidated Dispatch Center
- Public Policy Forum
 - 100th Anniversary Salute Award for Transparent Public Communication, Andrew Pederson
- Tree City USA, Growth Award
- Bird City, USA
- NOAA StormReady Community

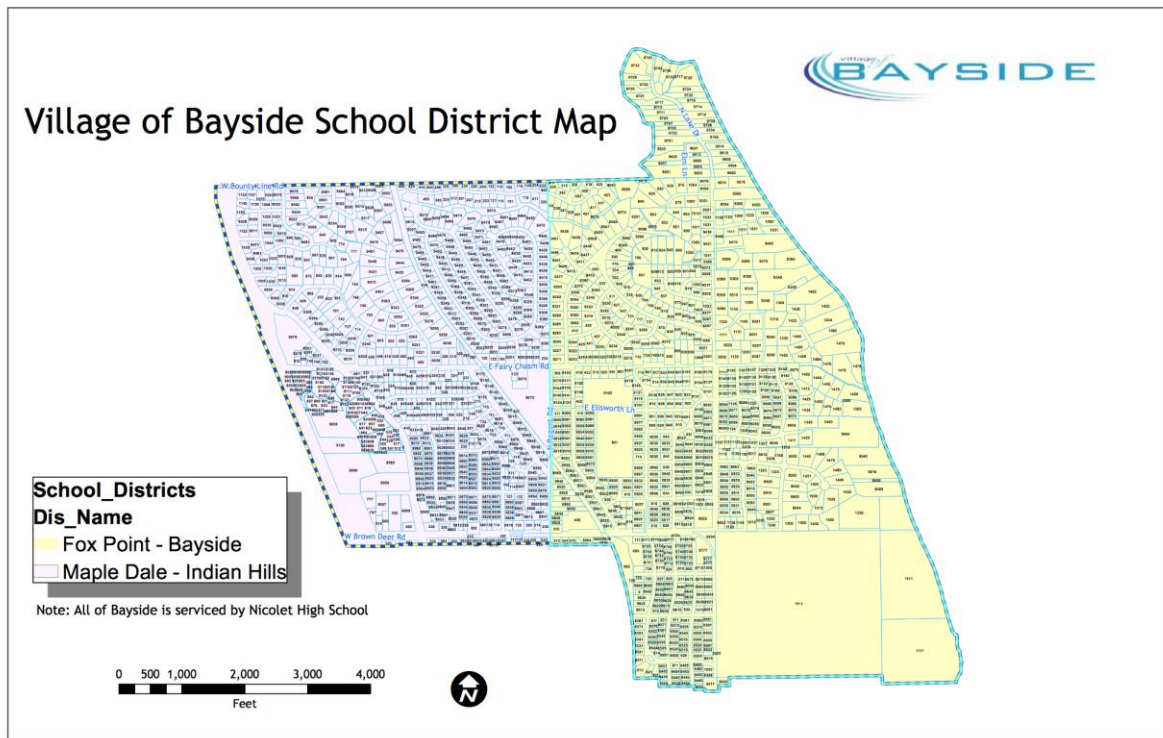
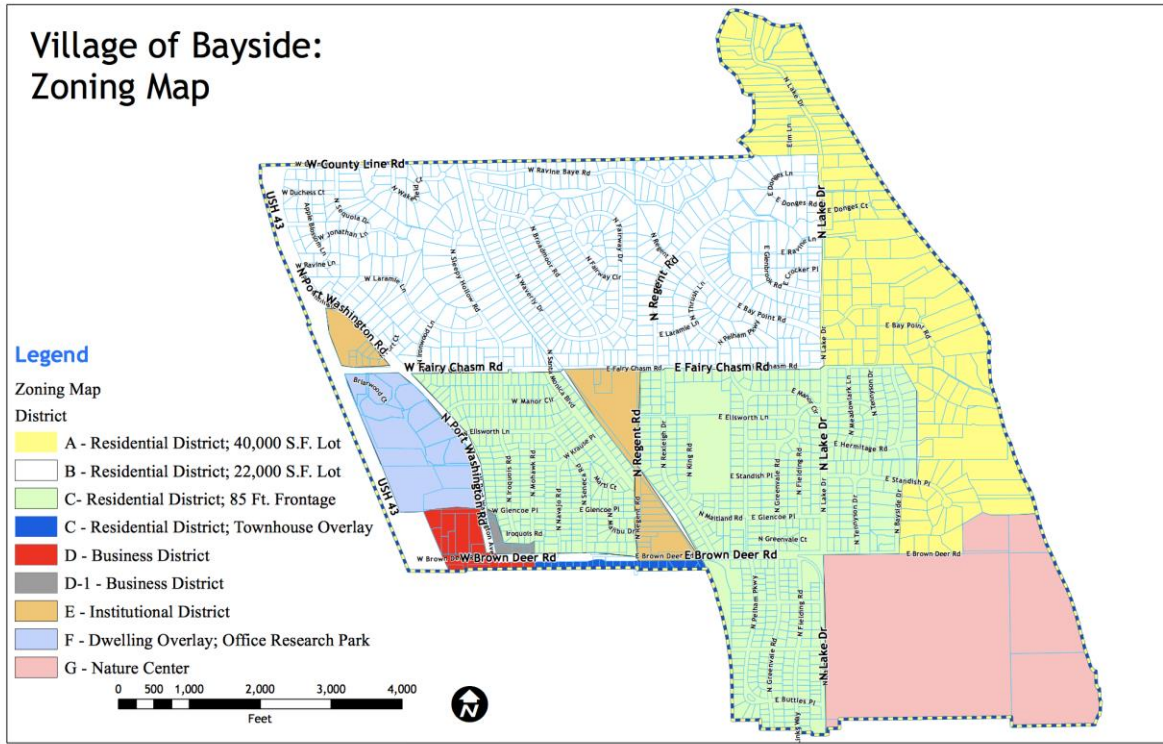


2012

- International City/County Management Association (ICMA)
 - Community Partnership Program Excellence Award for the Village's emotionally intelligent signage program and overall daily communications program
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
- Public Policy Forum
 - Intergovernmental Cooperation Award for Consolidated Dispatch Services
- NOAA StormReady Community

LOCATION

The Village is located in northeast Milwaukee County and the southeast section of Ozaukee County along the shores of Lake Michigan. The Village is serviced by major arterial roads such as Interstate 43, State Highways 32 (Brown Deer Road Lake Drive) and 100 (Brown Deer Road), and Port Washington Road. Below is the Village street map outlining the municipal boundaries.



FACTS & INFORMATION

OVERVIEW

- Incorporated as a Village on February 13, 1953.
- Village Manager/Village Board form of government.
- Board of Trustees is made up of six members, along with a Village President. Village President and Board of Trustees are elected on a non-partisan basis with staggered 3 year terms.
- A fully developed community with:
 - 81% residential
 - 15% natural conservancy
 - 4% business
- Home to the Schlitz Audubon Nature Center.



Schlitz Audubon
Nature Center

LOCATION AND CLIMATE

- Located along the western shores of Lake Michigan bordering the Village of Fox Point to the south, Village of River Hills to the west, and City of Mequon to the north.
- Majority of Bayside is located in Milwaukee County; however, a small portion of the northeast corner of the Village is located in Ozaukee County.
- Approximately 2.39 square miles.
- Residents enjoy a four-season climate.
 - Receive an average of 34.82 inches of precipitation (rain and snow) per year.
 - July is the warmest month with a mean temperature of 72 degrees Fahrenheit
 - On average, January is the coldest month with a mean temperature of 23 degrees Fahrenheit.

GENERAL

- A population of 4,341 residents (2017 WDOA).
- Total population has decreased by 2.86%, or by 129 people, since 2000 (2000 and 2010 Census Data).
- Total of 1,831 households and families in Bayside (2010 Census).
- Average household size is 2.38 persons (2010 Census).
- Median age of a resident is 48 years old (2010 Census).
- 81.5% of residents live in owner occupied housing (2010 Census).
- Average home value is \$354,869.
- Median household income is \$82,930, while the mean household income is \$115,753 (2010 Census).
- Per capita income is \$47,952 (2010 Census).

EDUCATION

- Fox Point-Bayside and Maple Dale-Indian Hill School Districts provide Kindergarten through Eighth Grade education to students.
- Bayside Middle School is located in the Village.
- Nicolet High School, located in the City of Glendale, serves as the primary high school.
- Several universities, colleges, and technical schools provide access to undergraduate, graduate, doctoral, law, medical, and vocational degrees:
 - University of Wisconsin – Milwaukee
 - Marquette University
 - Milwaukee Area Technical College
 - Concordia University
 - Cardinal Stritch University
 - Milwaukee School of Engineering (MSOE)
 - Mount Mary College
 - Wisconsin Lutheran College



Bayside Middle School

ECONOMY

- 63.7% of residents are actively employed and only 2.4% are unemployed. The remaining 33.8% of residents are not in the labor force (2010 Census).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2018 Property Tax Bill, approximately 25% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The largest employer is the Mark Travel Corporation, which employees 653 people.
- The majority of commercial development is located along either Brown Deer Road/State Highway 32 or North Port Washington Road.
- 4% of the Village is zoned for business use.

PARKS, RECREATION, & NATURAL AREAS

- The Village owns and maintains the 7.1 acre Ellsworth Park, located across from Bayside Middle School. The park features a baseball diamond, tennis, volleyball, and pickleball courts, soccer fields, ADA accessible playground equipment, and an outdoor pavilion with restrooms. Residents can rent the Pavilion for events and parties.
- The Village owns and maintains 311 trees in Ellsworth Park and other publically owned properties, like Village Hall.
- A portion of Doctors Park, a Milwaukee County Park, is in the Village along Lake Michigan in the southeast corner of the Village.
- Home to the 185 acre Schlitz Audubon Nature Center, located along Lake Michigan. The Center has over six (6) miles of hiking trails, a pre-school and a 60-



Ellsworth Park

foot-tall observation tower. Residents can also rent out their banquet facilities for weddings, parties, etc.

- Senior residents are served by the Fox Point-Bayside LX Club, which provides activities six (6) days a week to all seniors in the North Shore Community.

PUBLIC WORKS

- Provides curbside garbage collection services on a weekly basis to all Village residents, along with biweekly recycling collection services. Fee based up-the-drive service is also available to residents.
- Provides yard waste collection services from spring until the end of fall.
- Provides loose leaf collection services in the fall.
- Maintains 135,000 feet of sanitary sewer lines, as well as 602 manholes. Sewage is eventually carried to and treated by the Milwaukee Metropolitan Sewerage District.
- Manages stormwater through a ditch and culvert system. Bayside's stormwater system is separate from its sanitary sewer system, and directs stormwater towards outlets that eventually drain into Lake Michigan, with twelve (12) major outfalls.
- Owns and maintains 46.3 miles of street mile lanes.
- Most the homes in Bayside have access to municipal water.
 - 85% of homes have access to City of Mequon municipal water.
 - 15% served by private well.
- Provides forestry services including tree pruning, planting, and removal on public-owned trees.



DPW Manhole Rehabilitation

PUBLIC SAFETY

- Residents are provided police protection by the Village Police Department.
- Fire protection services are provided by the North Shore Fire Rescue.
- The Bayside Communication Center services the North Shore Communities of Whitefish Bay, Glendale, Shorewood, Brown Deer, River Hills, Fox Point, and the North Shore Fire Department.
- North Shore Fire Rescue has 105.5 Full-Time Equivalent employees on staff.
- North Shore Fire & Rescue has five Stations including Station 85, located in Bayside.
- Bayside Police Department provides 24-hour protection and service.
- Police Department personnel are Emergency Medical Technician (EMT) certified.



North Shore Fire & Rescue Station



North Shore Fire & Rescue Training



Public Safety Communication



Police

HISTORY

Like much of Wisconsin, and the Midwest overall, the community now known as Bayside was created centuries ago by major glacial advances. The shaping of these glaciers left what is now a small, nestled community adjacent to the shores of Lake Michigan. Small ravines and residential housing shape the current characteristics of the Milwaukee suburb, but a deep history surrounds the Village of Bayside.

The areas first inhabitants, the Paleo-Indian tribes, were hunters and fishermen. The Sauk Indian Trail (now Port Washington Road) was a heavily used, major trail. Chief Waubeka and the last of the Potawatomi Indians left the area in 1845. Much of the area along the lake shore was purchased in 1835 for \$1.25 per acre, a far cry from the flourishing property values that make up today's landscape. The stone Lion's Gates erected in 1911 at Lake Drive and Fairy Chasm Road, which marked the original Donges and Usinger estates, are reminders that Bayside was once an area of a few large homes, summer cottages and farms.



Union Pacific Railroad

In 1953, a small group of residents living in part of the former Town of Milwaukee met to discuss independent incorporation or annexation by the City of Milwaukee. The step into the future was made when 467 persons incorporated the Village of Bayside, on February 13, 1953. Today Bayside comprises approximately 2.39 square miles. Approximately 81 percent of the total acreage is zoned for residential use; 15 percent is natural conservancy (the 225 acre Schlitz Audubon Nature Center and the northern ravines of Nature Conservancy); and 4 percent commercial, recreational and transportation use. There is no industrial property in Bayside. In 2009, there were 4,171 people living in approximately 1,630 homes.

The first village office was located in the original wing of Bayside School. In 1955, the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Police Department was built in 1999. You will find this building at 9075 North Regent Road, just north of the railroad crossing. The Village Manager form of government was adopted in 1956, and recognized by the International City/County Management Association (ICMA) in 2007.

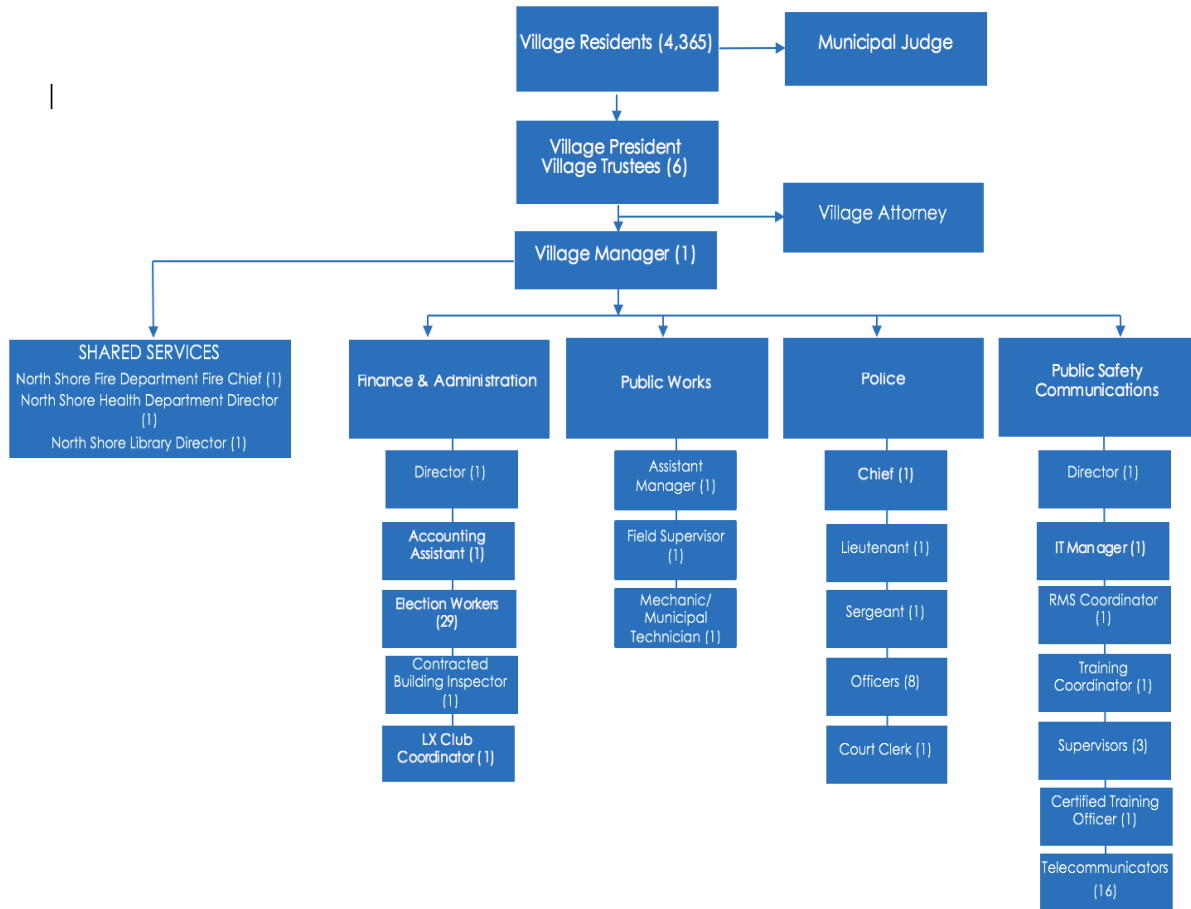
A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). The farm land was accumulated by the Uihlein family (owners of Schlitz) in a series of purchases beginning in 1885 and was, in the beginning, a working farm supplying food for the family, hay and grain for hundreds of brewery horses used to deliver beer by wagon, and a pasture and hospital for the horses in later life. After the 1930's when horses were replaced with trucks, the area remained undeveloped and was given to the Schlitz Foundation. In 1971, the Foundation donated two hundred plus acres to the National Audubon Center for a nature center. Today, the Center occupies 15 percent of the Village at 190 acres, making it the largest tract of undeveloped land in Milwaukee County.



Schlitz Audubon
Nature Center

VILLAGE GOVERNMENT

The Village has a six-member Board of Trustees and a Village President. The positions are elected to three year terms and are part-time. The Village has a Village Manager overseeing daily operations of the various Village departments. The table below illustrates the organizational chart:



In addition to staff working for the Village, the Village also partners with various communities and organizations for additional services. For example, the Village utilizes the:

- North Shore Fire Rescue and its 105.5 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 7.81 employees for public health services,
- North Shore Library and its 14.2 employees for Library services, and
- Milwaukee Area Domestic Animal Control Commission and its 36.2 employees for animal control services.

The Village also contracts for auditing, assessing, assessor, legal, building inspection, and information technology services

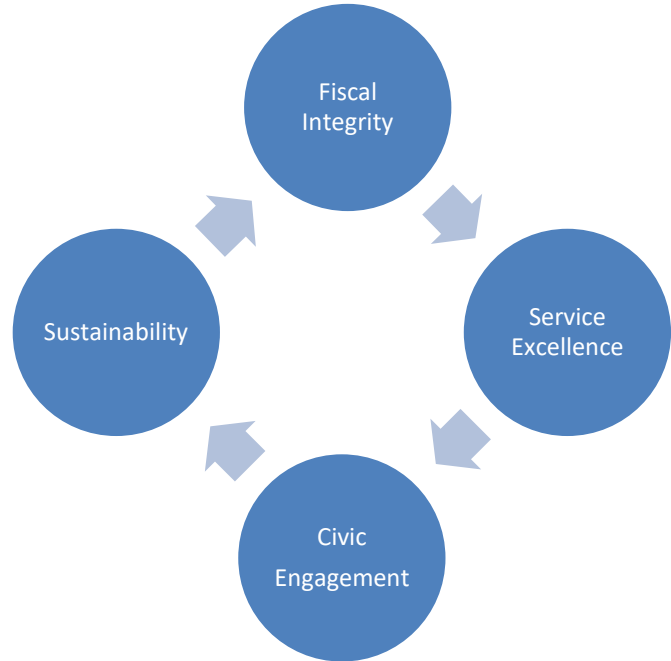
More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through four Strategic Values. Each initiative, expenditure, and performance metric is categorized by the four strategic areas of emphasis adopted by the Village Board of Trustees. Those four areas include:

Fiscal Integrity: Provide strong current and future financial stability.

Civic Engagement: Promote public spaces, community values and transparent communications.

Service Excellence: Provide solution-based innovative services.

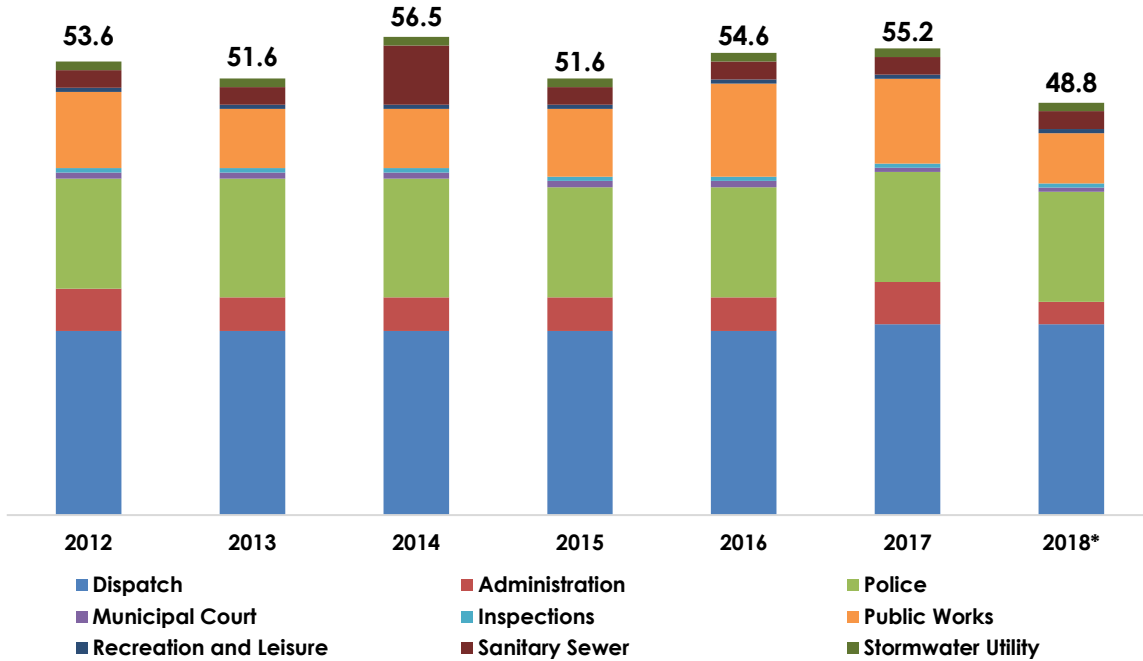
Sustainability: Preserve and promote Village resources.



VILLAGE STAFF

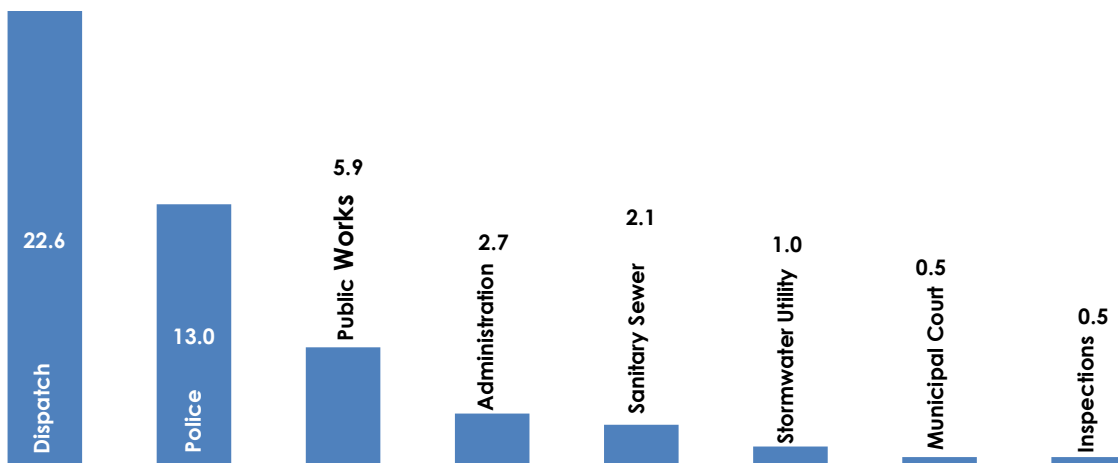
For the purposes of the 2018 budget, Village staffing was converted to full-time equivalency. 2012 through 2017 represents employees occupying positions, whether they be full-time, part-time, limited-term, or seasonal.

Staffing by Function



* Conversion to Full-Time Equivalents

2018 Staffing by Function



JOINT SERVICES AND INITIATIVES

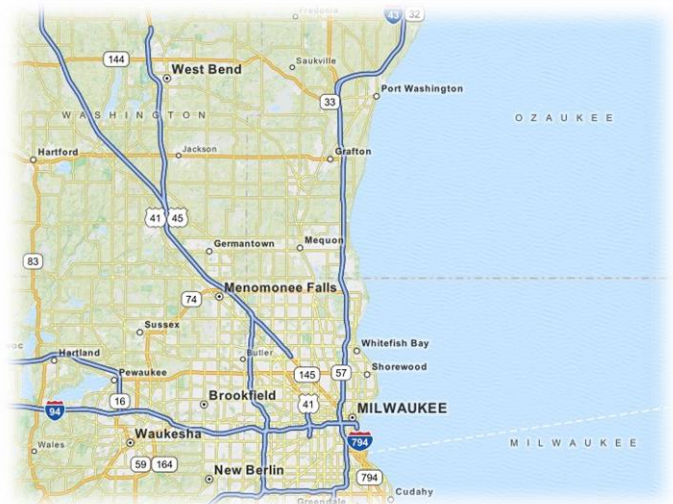
The seven communities that compose the North Shore of metropolitan Milwaukee (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay) pride themselves in working collectively to provide the most efficient, cost effective services possible. Joint ventures include:

Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay

- North Shore Fire Department
- North Shore Health Department
- Milwaukee Area Domestic Animal Control Commission
- Milwaukee County Public Works Emergency Response Mutual Aid
- Milwaukee County Public Safety OASIS Radio System
- Public Works Shared Services

Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay, and North Shore Fire/Rescue

- Dispatch/911 Services
- Public Safety Records Management System
- Milwaukee County Public Safety OASIS Radio System



Bayside, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay

- Joint Incident Command Station

Bayside, Brown Deer, Fox Point, River Hills, Schlitz Audubon Nature Center

- Sanitary Sewer Capacity Management, Operations, and Maintenance
- Emerald Ash Borer Management Plan

Bayside, Fox Point, Glendale, River Hills

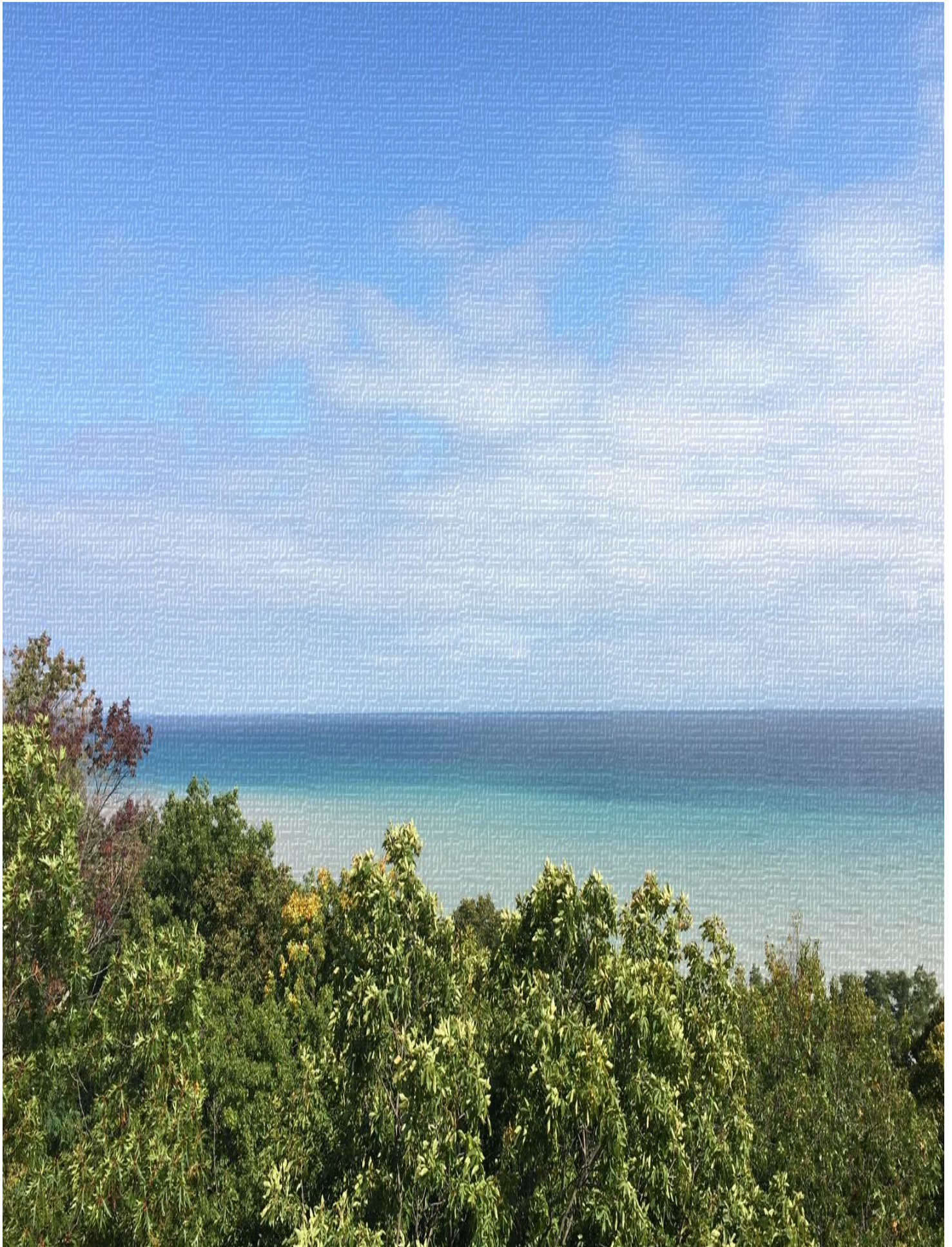
- North Shore Library

Bayside, River Hills

- Municipal Court

Bayside, Fox Point

- Senior Center



2017 Accomplishments

Fiscal Integrity: Provide strong current and future stability

100% Complete

- Complete Annual Audit.
- Complete a 20% assessment of the community and conduct Board of Review.
- Implement collection of property taxes at bank.

75% Complete

- Manage police overtime costs through improved scheduling.
- Complete Government Finances Officers' Association reporting:
 - Distinguished Budget Award
 - Certificate of Achievement for Excellence in Financial
- Develop balanced award-winning 2018 budget (GFOA Award Recognition)
- Manage Village-awarded grants.
- Initiate and complete Annual Budget.
- Negotiate successor Records Management agreement.

50% Complete

- Increase online payments for citizens by 40%
- Update CIP through 2025 and five-year budget projections.

25% Complete

- Implement new online payment system to make online payments easier.
- Examination by CDA of private/public partnerships.
- Negotiate 2017 successor Police Collective Bargaining Agreement.

Ongoing

- Post monthly financial reports on Village website.
- Efficiently and effectively monitor Village day-to-day finances and Budget.
- Update administrative fee schedule.
- Manage B-series bond assessment from municipal water project.
- Seek grant funding for special police training, programs, and fingerprint scanner.

Fiscal Integrity

2017 Accomplishments

Civic Engagement: Promote public spaces, community values and transparent communications.

100% Complete

- Police parking lot and lobby as safe “internet-based” trade and selling zones.
- Host Village Picnic and Bayside 5K/2-mile run/walk.
- Administer the 2017 Community Survey
- Organize the 4th of July Parade.
- Develop and issue the annual State of the Village publication.
- Create sponsorship opportunities for Community Events.

75% Complete

- Produce monthly Village Scene community newsletter.
- Organize Fright Night.

50% Complete

- Improve community relations by providing 911 education at schools.

Ongoing

- Enhance transparency and availability of resources online.
- Circulate weekly Tuesday Talk and Bayside Buzz.
- Present and publish monthly Department reports (Public Works,, Police, Finance and Administration, Communications, Inspections).
- Host additional special information opportunities at the Police Department.
- Promote Village App for service requests.

Civic Engagement

2017 Accomplishments

Service Excellence: Provide solution-based innovative services

100% Complete

- Evaluate Municipal Court service alternatives.
- Provide Municipal Court services for the communities of Bayside and River Hills and implement revised staffing arrangement with the Village of River Hills.
- Update dated video and computer software in squads.
- Develop extensive police fleet maintenance with the Department of Public Works.
- Successfully complete Police Department Wisconsin Law Enforcement Accreditation Group accreditation status.
- Implement Employee Recognition Program to award those employees who exemplify experience in public service.
- Receive ICMA Center for Performance Measurement, Distinction in Performance Measurement Award.
- Update records management system for Village Hall records.
- Evaluate projects reviewed by the Architectural Review Committee (ARC).
- Realign Dispatch Center supervisor's positions to provide coverage on each shift, while allowing Training Coordinator to work a set schedule conducive with organizing instructing and interacting with agencies.
- Develop database to test Computer Aided Dispatch upgrades.
- Establish four trainers within Communications Center.
- Create Training Program for Dispatchers.
- Contract for landscape services for mowing, bed maintenance, etc.
- Rebuild manholes in the 2017 road project to repair the structure and reduce inflow and infiltration.
- Conduct Sanitary Sewer Annual Reporting.
- Replace stormwater cross culverts in the 2017 road project areas and evaluate and begin replacements for the 2018 project areas.
- Conduct weekly cleaning and monthly safety inspection of Ellsworth Park.

75% Complete

- Implement e-referral interface with Milwaukee County District Attorney's office.
- Automate Human Resources functions, including personnel files and performance evaluations with cloud-based software.

Service Excellence

- Evaluate shared phone system
- Conduct monthly police training with a focus on critical issues for Communications Center.
- Avoid down time with the Village fleet to ensure services are being provided in the most efficient and effective manner.
- Enhance preventable maintenance on infrastructure/fleet.
- Complete crack sealing repairs on necessary Village streets to improve longevity of the roads.
- Jet 26,200 feet of sanitary sewer main lines.
- Complete GIS sanitary sewer date entry for cleaning and maintenance.
- Perform monthly maintenance of lift stations, including pump and alarm checks.
- Complete annual street reconstruction projects.

50% Complete

- Hire two additional officers to replace retiring officers and continue succession planning model to fill key positions as tenured officers retire.
- Continue training with North Shore Fire Department on pertinent topics that are critical to the environment, such as in-progress call taking, pursuits, and specific call processing procedures based on nature of the incident.
- Continue to enhance training efforts for dispatchers within the Center through scenario-based training simulations and building relationships with businesses in the communities we serve.
- Certify Dispatch training program through Association of Public-Safety Communications Officials-International Project 33.
- Complete televising of the North-East Quadrant Sanitary Sewer Mains to determine future repair work.
- Maintain infrastructure such as streets, culvert program, and sanitary sewer evaluation.
- Complete public Capital Improvement Projects, on time and within budget.

25% Complete

- Conduct specialized police officer training.
- Develop and implement Village succession plan.
- Continue cross-training efforts for all employees to ensure that employees are equipped to handle all Department of Public Works operations.
- Evaluate collection and snowplow routes for safety and effectiveness.
- Complete the requirements for National Oceanic and Atmospheric Administration Storm Ready Community.

Service Excellence

- Participate in the Milwaukee Metropolitan Sewerage District Private Property Inflow/Infiltration project of televising laterals. Make recommendations to homeowners as part of the project.
- Utilize Global Positioning System software to allow residents to view live website map where collections have taken place.
- Utilize software to examine the most cost-effective routes for garbage, recycling, yard waste, and leaf collections as well as snow plowing.

Ongoing

- Hold quarterly Safety Committee meetings
- Distribute monthly employee newsletter to help keep employees informed of events in the Village, personnel programs, wellness, and safety initiatives.
- Maintain employee intranet.
- Continue training poll workers and ensuring the Chief Inspectors retain certification.
- Conduct post-injury accident reports and investigations within three days.
- Continue to expand on building relationships with the communities through education and training of staff, as well as tours to familiarize Bayside Communications Center staff with North Shore landmarks.
- Develop North Shore Civil Disturbance Police and implement training in coordination with North Shore Police and Fire Departments.
- Expand the Dispatch Sit-a-Long Program to all North Shore agencies to enhance teamwork, cooperation, and a better understanding of functionalities and capabilities of Bayside Communications Center.
- Complete the transition to the Milwaukee County Oasis Radio System.
- Utilize Call Reviews as a basis for performance measures of Bayside Communications Center.
- Expand on the relationships with communities by holding on-site training.
- Conduct weekly fire training.
- Meet the timing goals for dispatch handling 90% of the time.
- Utilize police speed trailer to promote safe driving habits.
- Seek multi-jurisdictional police training and shared equipment and services.
- Continue to participate in select traffic safety programs and grants.
- Maintain low crime through the use of the high-visibility enforcement model.
- Organize Employee Wellness Program.
- Promote community active policing.



Service Excellence

2017 Accomplishments

Sustainability: Provide solutions to promote the Village resources.

100% Complete

- Continue to promote the residential Adopt-a-Tree Program.
- Complete the Bird City USA Award
- Continue to implement the Emerald Ash Borer Program.
- Collect mulch and sell to the public.
- Organize the Household Hazardous Waste Drop-Off if grant monies are secured.
- Implementation of the Urban Forestry Grant for 2016 and complete application for 2017.
- Complete stormwater ditch enhancements.
- Remove the 100 worst-rated ash trees.
- Complete the Tree City USA and Growth Award.

75% Complete

- Maintain Village entryways, parks, and right-of-way areas through well-manicured, aesthetically-pleasing landscaping services.

50% Complete

- Organize Clean-Up Days for residents to participate in.

25% Complete

- Plant 100 Public Trees in the Village.
- Continue to diversify tree population in the Village right-of-ways.

Ongoing

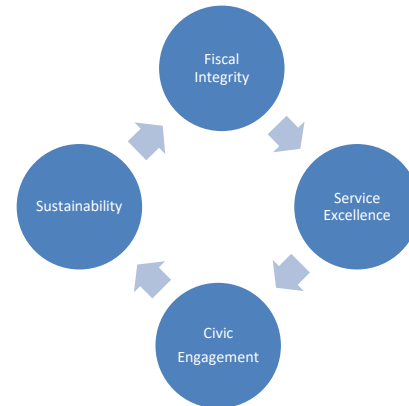
- Increased recycling tonnage collected.
- Decreased garbage tons collected

Sustainability

PERFORMANCE MEASUREMENT

Performance measurement is the cornerstone of continuous improvement in providing Village services and fulfilling the Village's four strategic initiatives:

- Fiscal Integrity
- Service Excellence
- Civic Engagement
- Sustainability



Performance measurement strongly supports the Village's mission to be a leader in accountable and innovative public service. It demonstrates the drive for the continual enhancement in the quality of the services the Village provides. The Village takes great pride in the services provided from emergency response to garbage and recycling collections.

Performance measurement identifies historical trends that can be analyzed for future improvement.

The numbers in this report are not reflective of all the measurement and analytics that the Village is tracking. It's rather meant to be a representative sample to demonstrate how the Village is collecting data, analyzing it, and putting it to use to make continuous performance improvements. Improvement can take many forms, whether it be changes that are more efficient, cost-effective, or both.

For 2018, the Village's performance measurement program received global recognition for Distinction by the International City/County Management Association.

Certificates are based on established criteria and are awarded at three levels: Achievement, Distinction, and the highest level of recognition, Excellence. Recipients at all levels collect and verify data to ensure reliability, train staff in performance measurement, and report data to the public through budgets, newsletters, and/or information provided to elected officials.

Certificates of Distinction are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, and share their knowledge with other local governments through presentations, site visits, and other networking activities.

Bayside is among 13 jurisdictions receiving the Certificate of Distinction, and one of 57 recognized overall. This is the seventh year that Bayside has been recognized for its accomplishments.

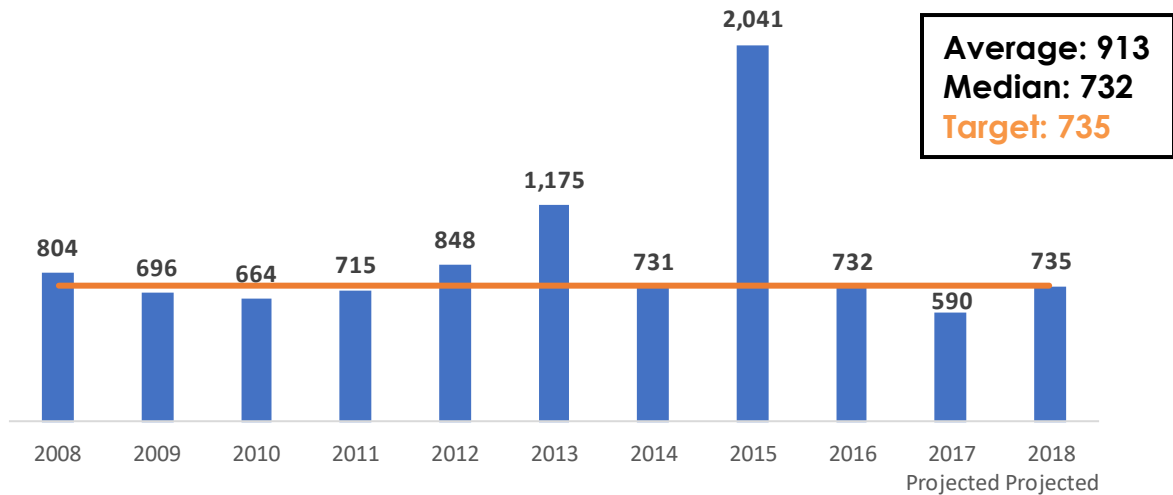


Total Permits Issued

Description: The total number of permits issued, which includes building, electrical, plumbing, HVAC (Heating, Ventilation, and Air Conditioning), and residential code compliance.

Purpose: Building permits of various types provide a permanent record of the improvements made on a home as well as the inspections conducted. This gives the homeowner peace of mind that all work performed has been done in a safe and satisfactory manner.

Total Permits Issued



Analysis: The average number of building permits issued annually over the last ten years is 913. However, the large number of permits issued in 2013 and 2015 are a result of municipal water projects.

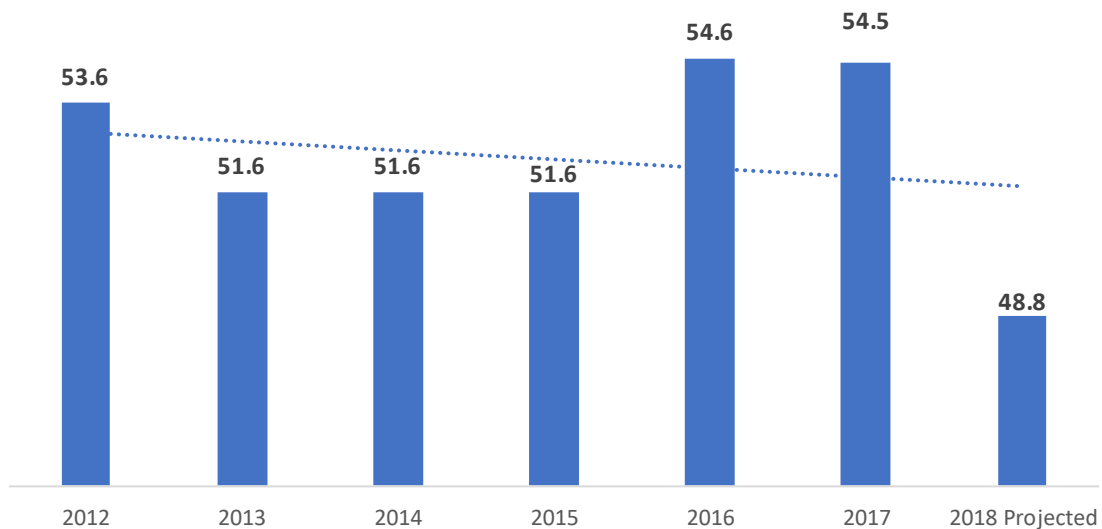
Permitting numbers in Bayside may trend lower than other communities as the Village is fully built-out, which means that there are no vacant lots available to build new homes. Thus, the permits issued in Bayside are generally a reflection of improvements being made to existing structures. Building permits can be viewed as an economic barometer and age of the housing stock.

Village Staff

Description: Staff size analyzes the total number of hours worked and converts that to reflect full-time employees. For 2018, we have converted to full-time equivalency in calculating total employees. A full-time employee works 40 hours per week or 2,080 hours per year.

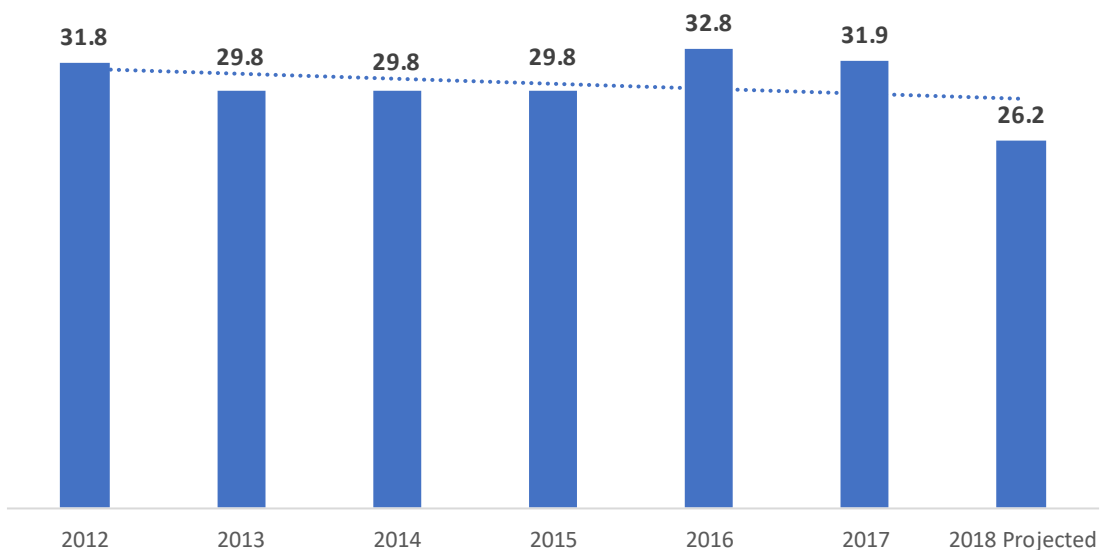
Purpose: The purpose of measuring staff size is to look at how staffing levels have trended over the years in the Village.

Village Staff



Analysis: There was a 36.5% increase in staffing from 2008 to 2012 due to adding the Communications Center, which dispatches for seven communities. Without Dispatch, Bayside has 26.2 FTEs, which would be among the lowest staffing levels of the past decade.

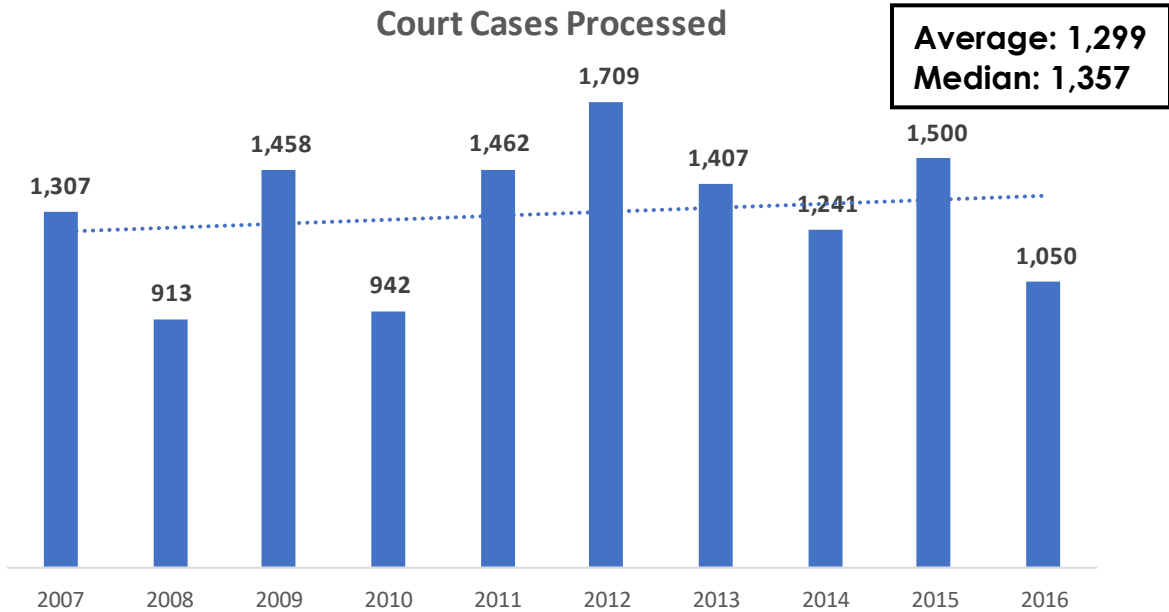
Village Staff without Bayside Communications Center



Court Cases Processed

Description: Court cases processed looks at the number of cases that are completed on an annual basis.

Purpose: To determine the number of cases being handled on an annual basis, which is useful for assessing workloads and public safety activity.

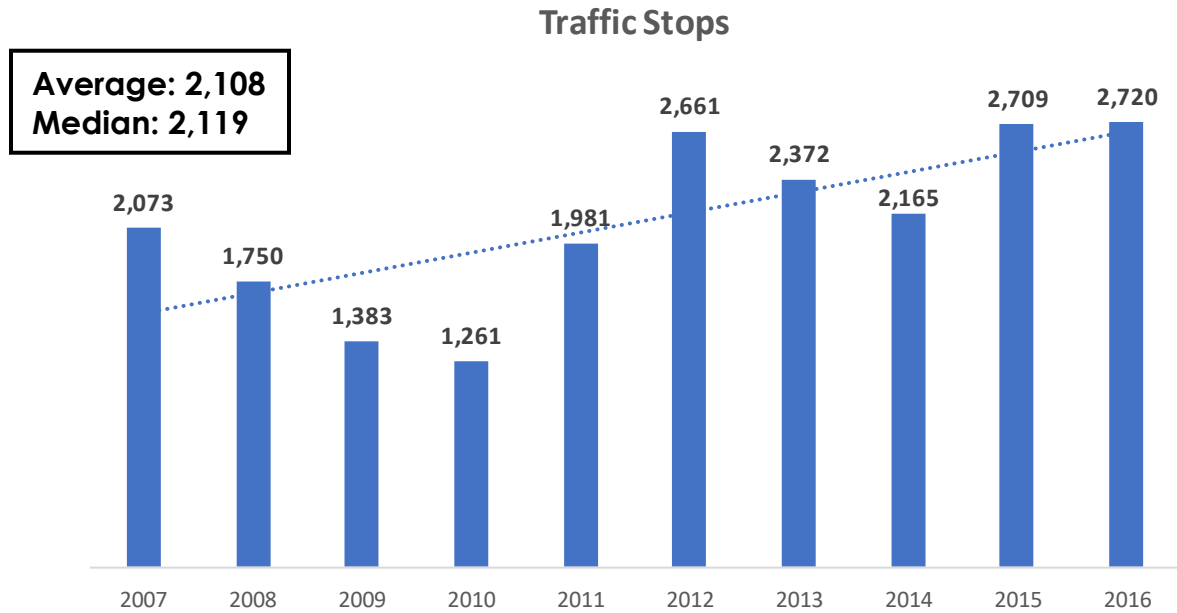


Analysis: The number of court cases processed from 2008 through 2016 have remained relatively consistent. The number of cases processed from 2011 through 2015 averages much higher than the numbers from 2008, 2010, and 2016. The average and median number of court cases processed over the last ten years have been 1,299 and 1,357, respectively. Court cases processed is subject to fluctuation based upon crime rates and citations issued.

Traffic Stops

Description: Traffic stops encompass any time an officer stopped a motor vehicle for a violation, such as speeding, operating while intoxicated, illegal U-Turn, etc. A traffic stop may result in a verbal warning, written warning, or citation. This discretion is up to the officer based upon nature and context of the violation.

Purpose: Similar to citation and warning data, traffic stops are an indicator of compliance and enforcement as well as trends in motor vehicles and their operation.

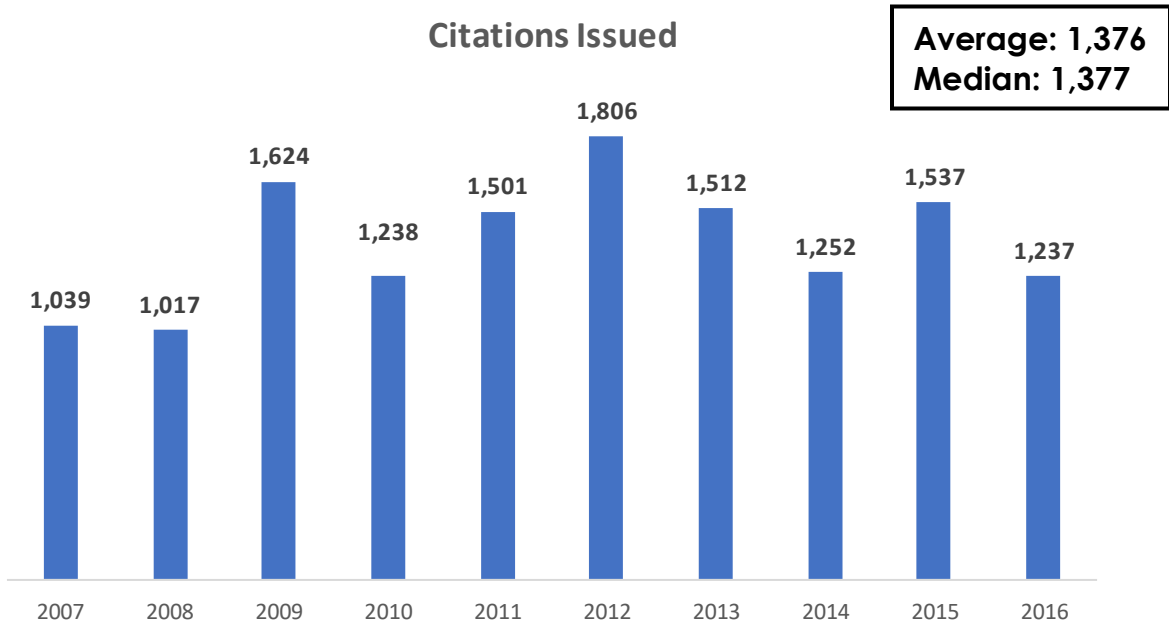


Analysis: Traffic stops trended upward from 2007 to 2016 with a 31% increase during that time.

Citations Issued

Description: The number of citations are the total tickets officers have written on an annual basis. A citation is a monetary penalty that can be issued for a number of municipal violations, such as speeding, illegal U-Turn, private property maintenance, etc.

Purpose: The purpose of looking at citations is to provide an analysis of law enforcement and compliance.

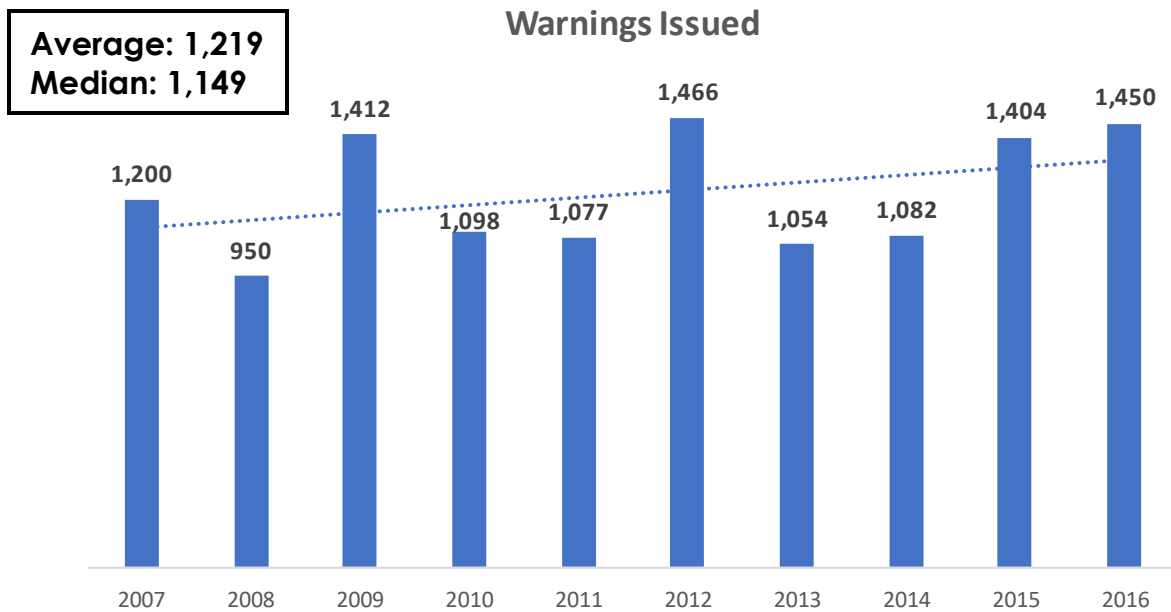


Analysis: Citations have fluctuated over time. The average number of citations over the past decade on an annual basis have been 1,376.

Warnings Issued

Description: A written warning would entail an officer intervening in similar situation as when a citation could be issued, but deemed it more appropriate to give the offender a warning and direction not to commit the act again.

Purpose: The purpose of looking at warnings is to provide a comparison point to citations issued.

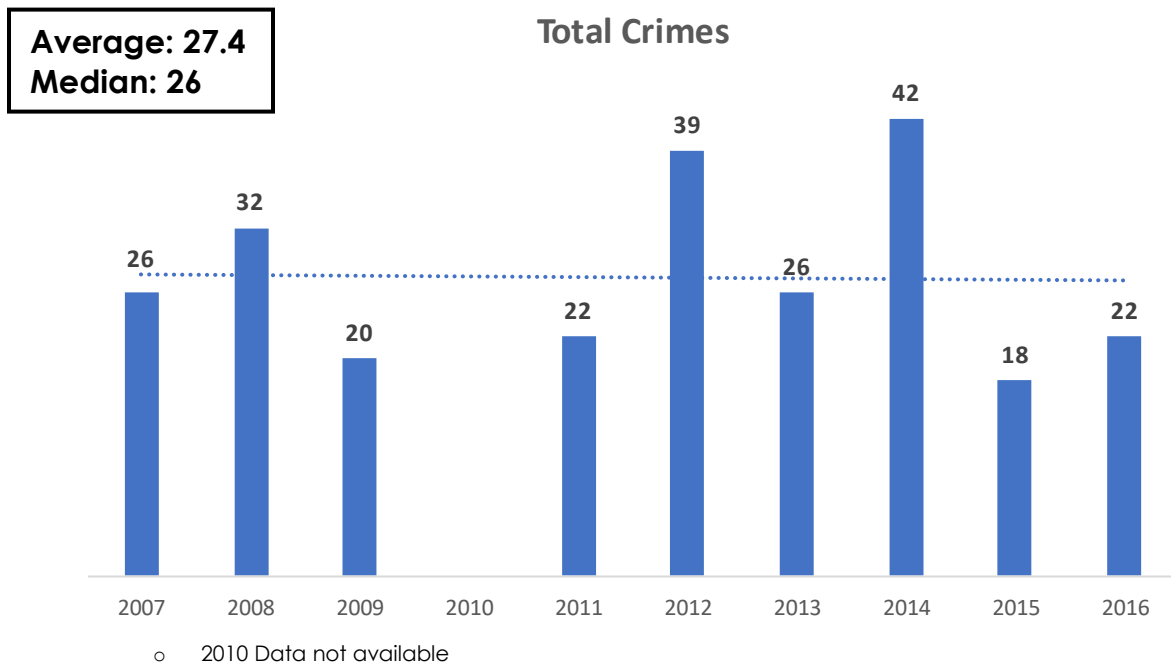


Analysis: 2007 and 2016 have marked the years where the number of warnings issued have surpassed the number of citations issued.

Total Crime

Description: Total crimes measures all the crimes addressed by officers on an annual basis. This number encompasses part I and part II crimes. Examples of part I crimes include homicide, rape, robbery, aggravated assault, motor vehicle theft, etc. Examples of part II crimes include fraud, embezzlement, vandalism, sex offense, etc.

Purpose: Tracking and reviewing the total number of crimes committed in the community on an annual basis provides the Village with localized data and trends on crime in the community. An increase in overall crime will prompt further analysis on changing circumstances and trends which explains those crimes committed and how the Police Department can modify their strategy to address those crimes.

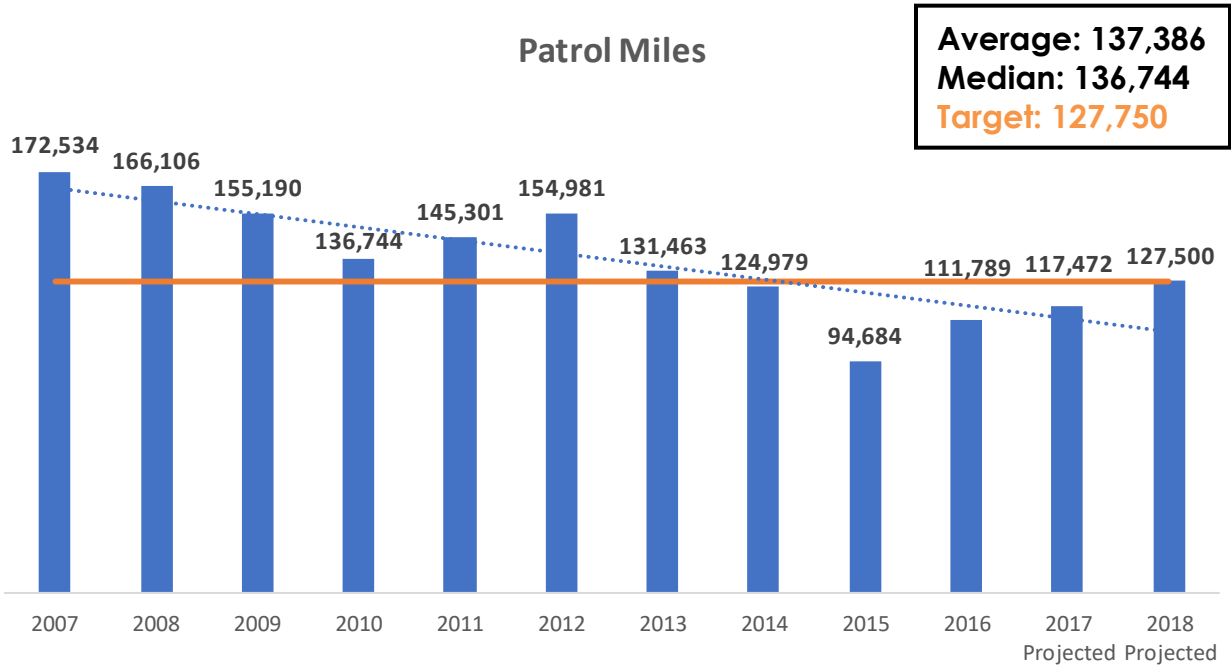


Analysis: Overall, crime is low in Bayside. There are fluctuations from year to year, but the Police Department maintains a proactive approach with visible enforcement.

Patrol Miles

Description: Vehicle patrols measures the number of miles driven by officers on an annual basis.

Purpose: Bayside strives for prevalent public safety visibility and presence. The target is for 350 patrol miles per day, which equates to 127,750 miles per year.

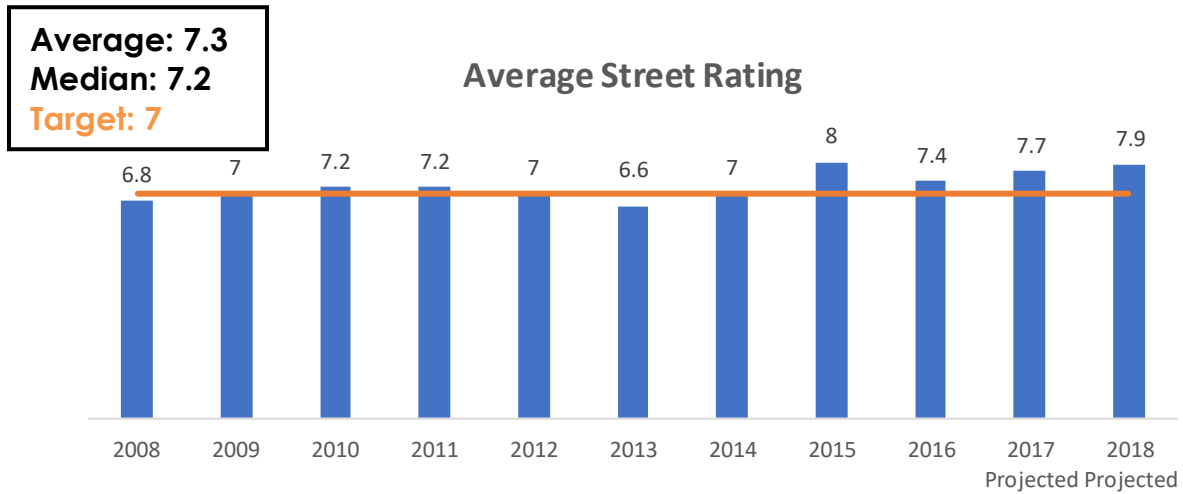


Analysis: Vehicle patrol miles have been trending downward over the course of the past decade. In looking at 2016 versus 2013, vehicle patrol miles are down 15%. To meet department policy, officers should drive 55 miles per shift. With minimum staffing of two officers per shift, the department should drive a minimum of 330 miles per day or 120,450 miles per year.

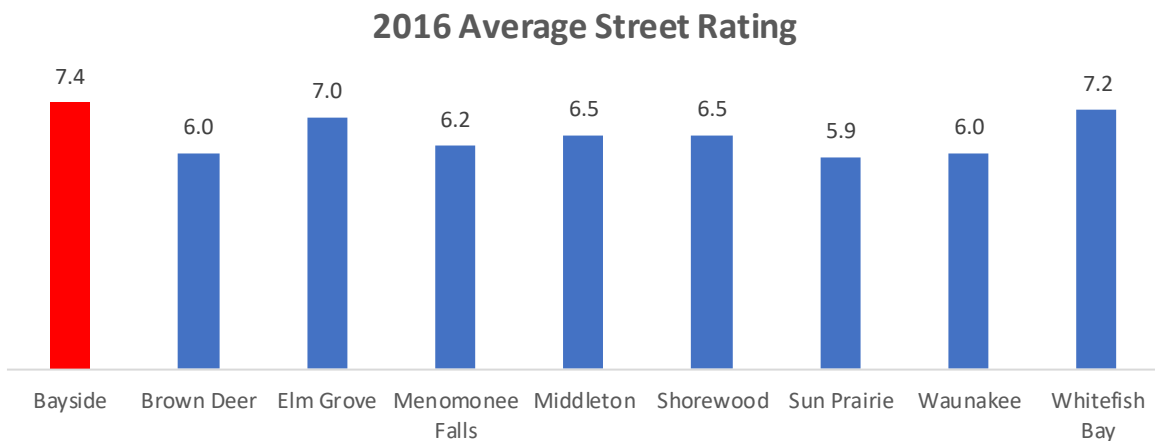
Average Street Rating

Description: Street rating is based off the Pavement Surface Evaluation and Rating (PASER) system. This system was developed to create a standardized means of categorizing road conditions and prescribing treatment options. Roads are given a value of one through ten with ten representing new roads with no maintenance required and one being complete reconstruction.

Purpose: The purpose of tracking street ratings is to determine if the Village's efforts are successfully improving roadway conditions throughout the Village over time. If this is not the case, the Village would then re-evaluate the road maintenance and repair program.



Analysis: At a projected 7.7 average rating for 2017, this would be the second-best condition of the roads in the last decade. According to the PASER manual, Village streets would be considered very good. When looking at Bayside in comparison to other communities participating in the Wisconsin Benchmark Consortium, Bayside has the best rated streets according to the PASER system.

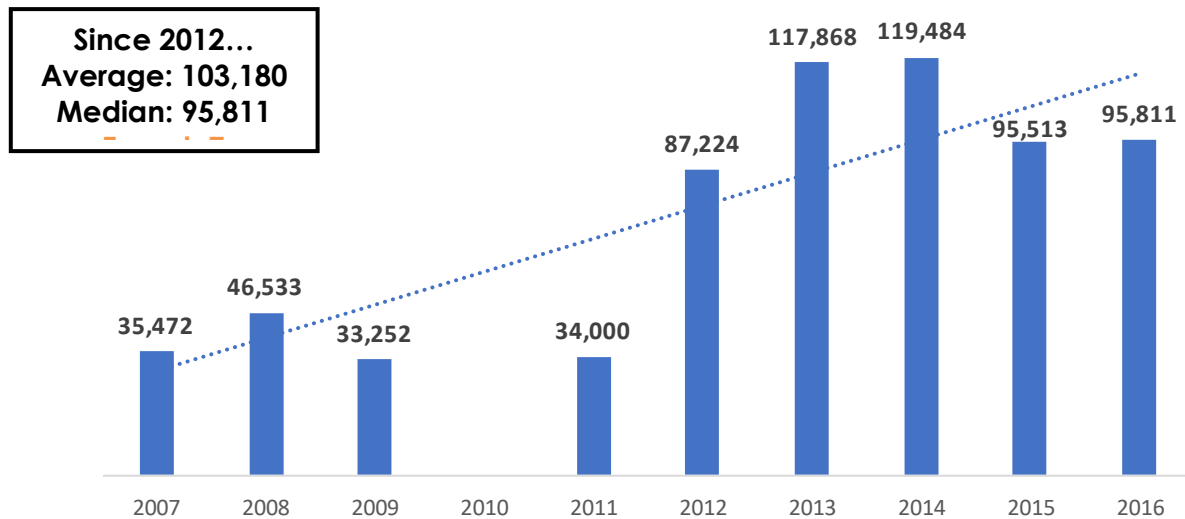


Dispatch and 911 Calls

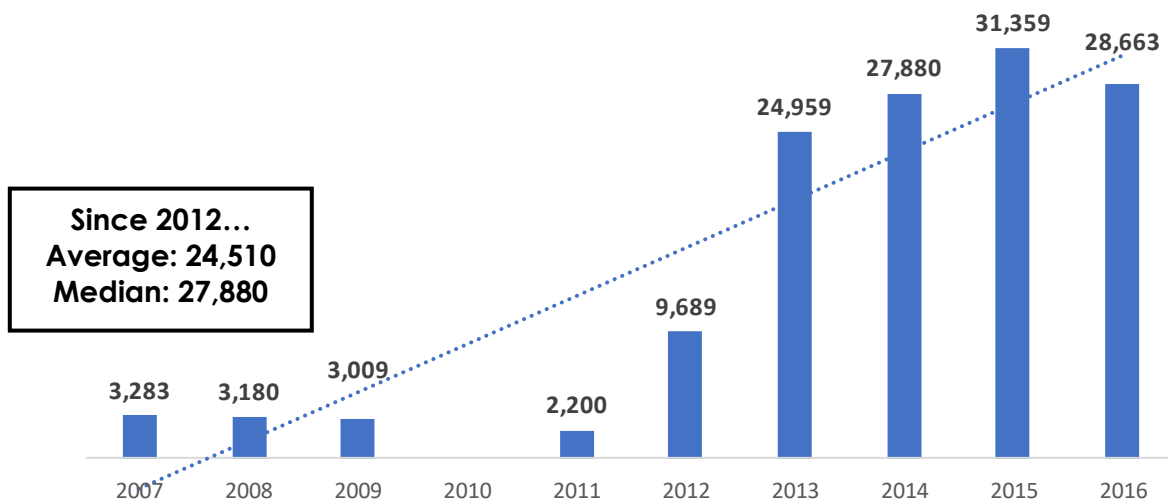
Description: A representation of total dispatch and 911 calls over the last ten (10) years.

Purpose: Collecting call volume data over the past decade allows analysis on appropriate staffing, workload, and changing trends on total dispatch and 911 call patterns.

Total Dispatch Calls



911 Calls

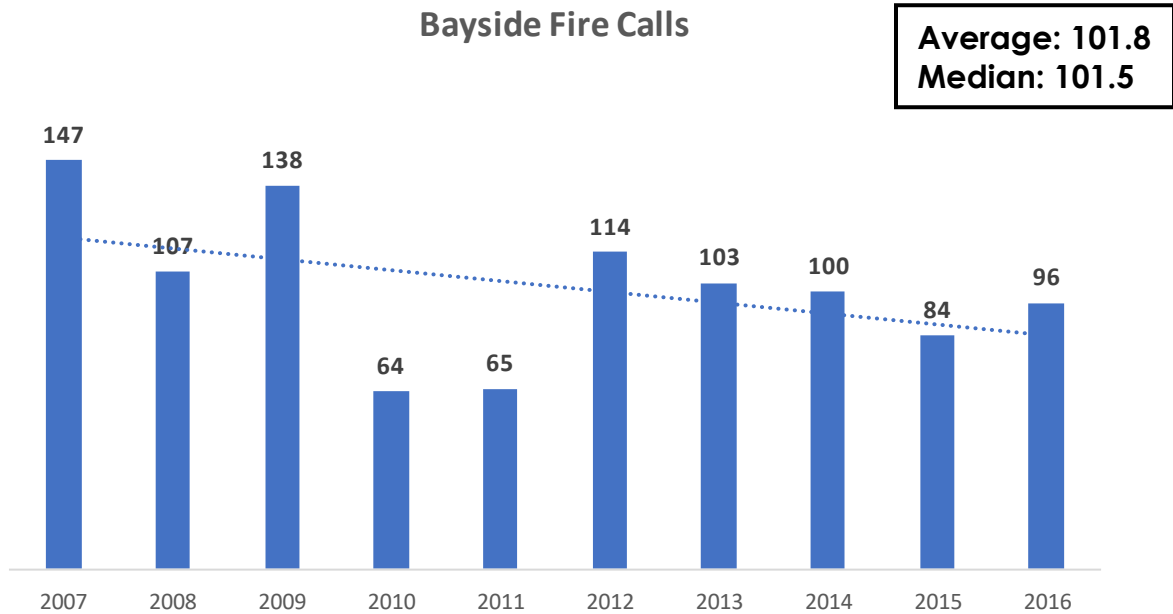


Analysis: Total dispatch and 911 calls have increased exponentially over the past decade. Total calls, from 2007-2016, have increased by 170% while 911 calls have increased by 773% during the same time period. However, this trend accelerated greatly in 2012 with the construction of the Bayside Communications Center. Since the building of the new center in 2017 and combining three (3) communities into seven (7), the average and median number of total calls is 103,180 and 95,811. The average and median 911 calls are 24,510 and 27,880, respectively,

Bayside Fire Calls

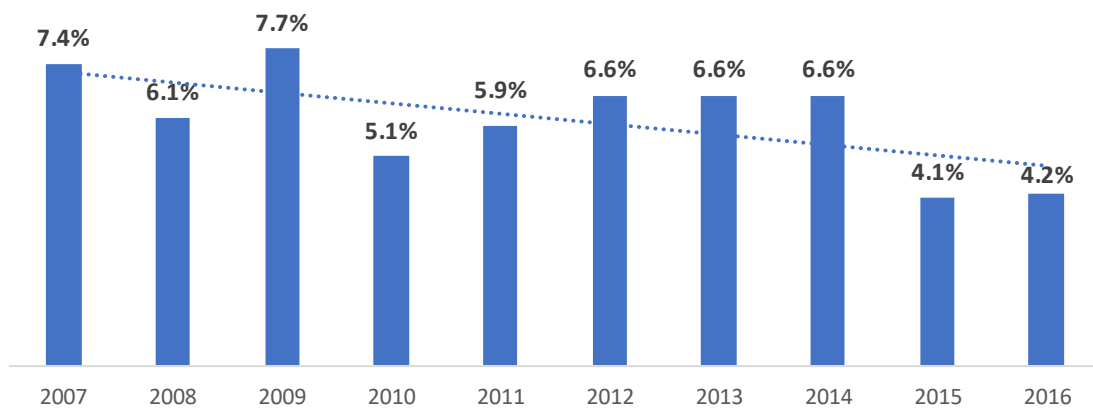
Description: The graphics will show the number of fire calls directed towards Bayside on a given year as well as what percentage of the North Shore Fire Department's total calls Bayside represents.

Purpose: The purpose of tracking this data is to show trends in fire calls over time as well as how often Bayside is requesting service from the North Shore Fire Department.



Analysis: Calls have decreased by 34.7% between 2007 and 2016. Reasons for this decrease include homes being built safer, advanced fire code development, fewer false alarms, and enforcement. As Bayside fire calls have decreased, they have also decreased proportionately to the North Shore Fire Department's total calls.

Bayside Fire Calls as % of Total NSFD Calls

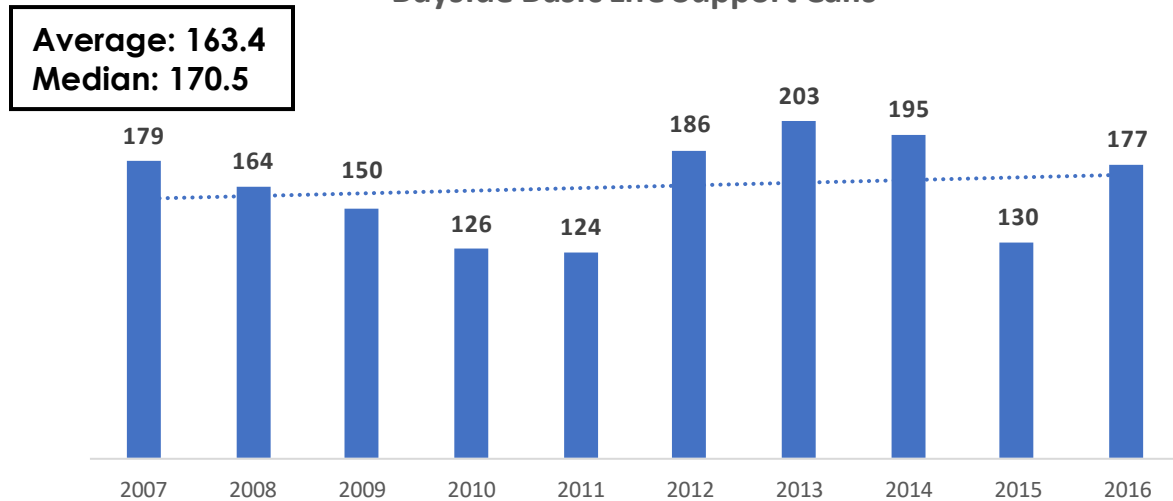


Basic and Advanced Life Support Calls

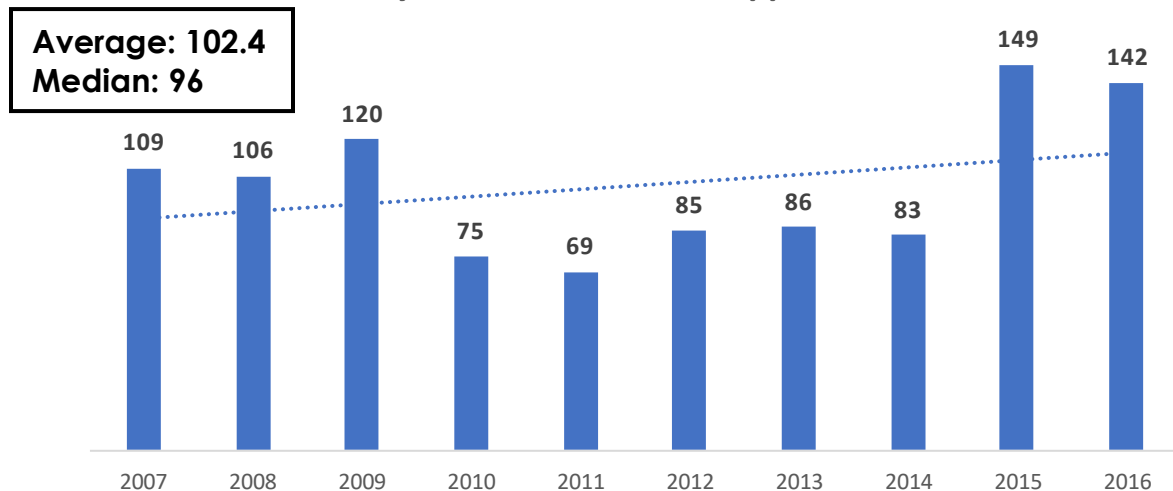
Description: Basic and advanced life support vary in the level of care required. Basic life support requires medical monitoring by an emergency medical technician (EMT) – intermediate and could include monitoring vital signs, oxygen, and setting an IV. Advanced life support requires both monitoring and care by a paramedic and may include monitoring vital signs, advanced drug therapy, cardiac monitoring, oxygen, and setting an IV.

Purpose: The purpose of collecting this data is to determine the frequency and level of care required by Bayside residents and how this trend is changing over time.

Bayside Basic Life Support Calls



Bayside Advanced Life Support Calls



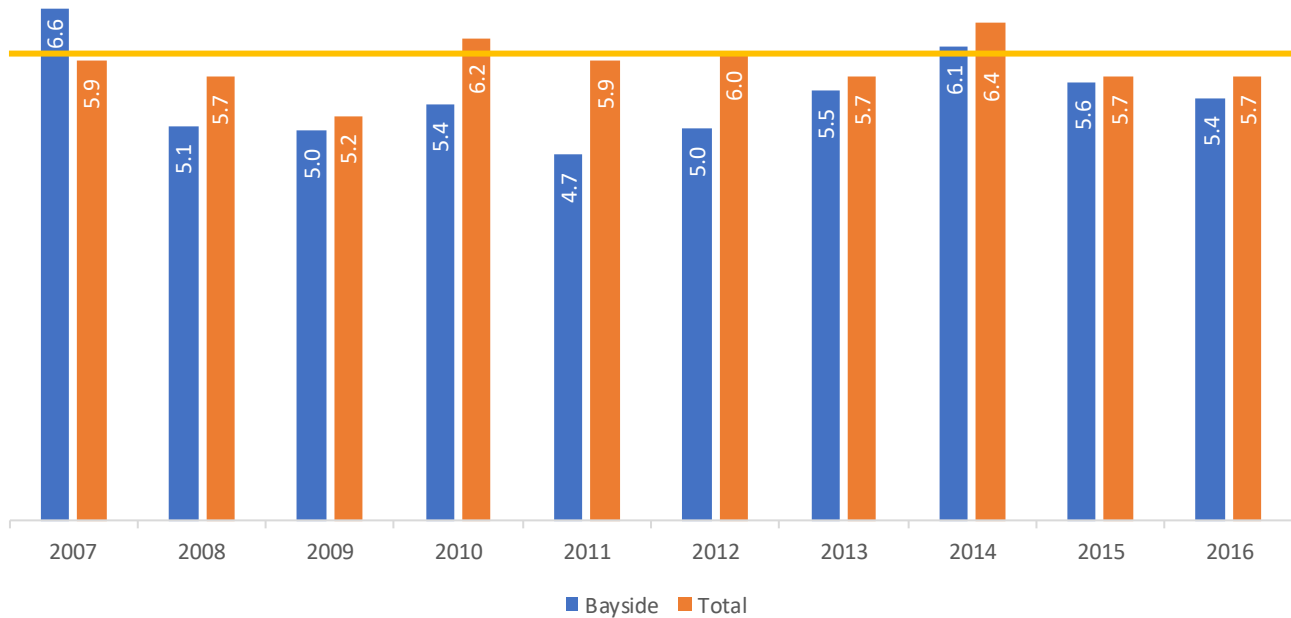
Analysis: While there has been a level of fluctuation, both basic and advanced life support calls have been trending upward. Particularly, there has been a marked increase in the need for advanced life support which denotes more serious medical emergencies.

North Shore Fire Department Fire Response Time

Description: A graphic representation of North Shore Fire Department's total fire response time and fire response time specific to Bayside in minutes.

Purpose: This data point provides a look at how responses to Bayside calls for fire compares to the North Shore Fire Departments total response time.

Total and Bayside Only NSFD Fire Response Times



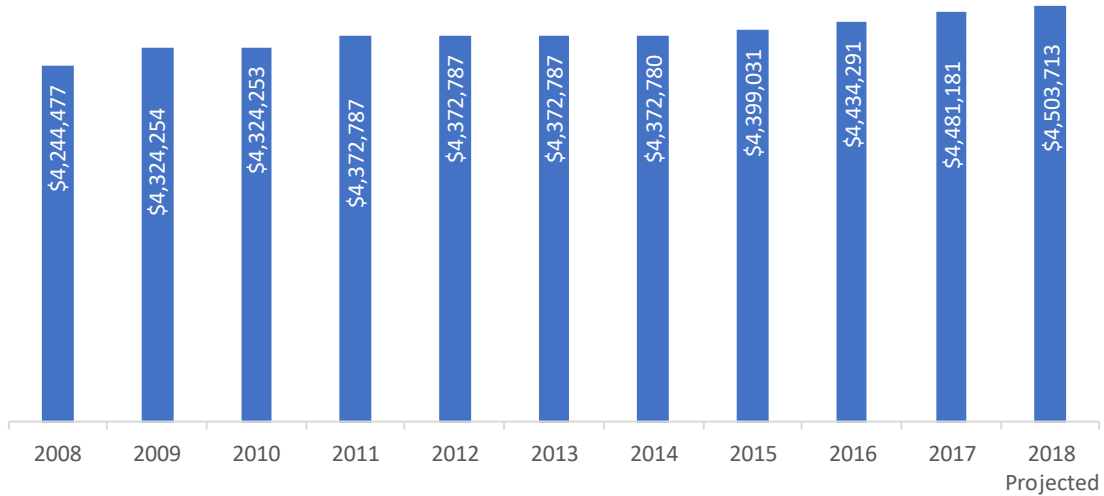
Analysis: Starting in 2008, fire response time to Bayside calls has trended slightly better than the North Shore Fire Departments average fire response. This may partly be explained by station #85 being located within the community.

Property Tax Levy

Description: The property tax levy reflects the amount of property taxes the Village collects from residential and commercial properties.

Purpose: The goal of tracking the property tax levy is to see how this rate changes over time. The property tax levy is the most indicative measure of the tax load placed upon Village residents.

Property Tax Levy



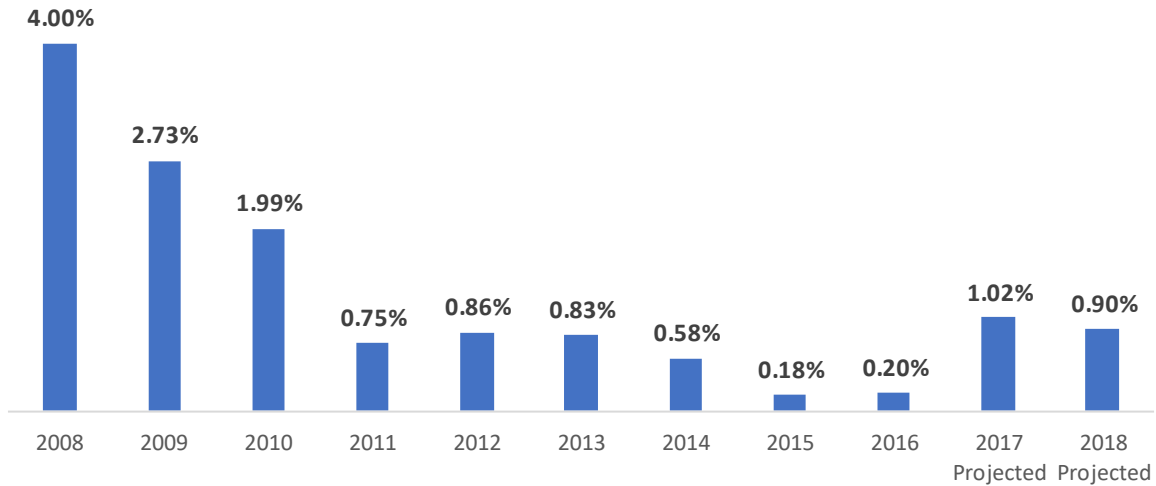
Analysis: The tax levy has slowly been trending upward since 2008, which can be explained by several factors and includes an increasing cost of supplies and personnel. Between 2009 and present, the property tax levy has increased 4.2%. Under the 2017 to 2019 Wisconsin state budget, a municipality can increase its levy over the amount it levied in the prior year by net new construction.

Investment Rate of Return

Description: The investment rate of return measures the percentage at which Village investments are maturing and providing a return to the Village.

Purpose: The investment rate of return provides feedback on the Village's asset strategy and investment vehicles.

Investment Rate of Return



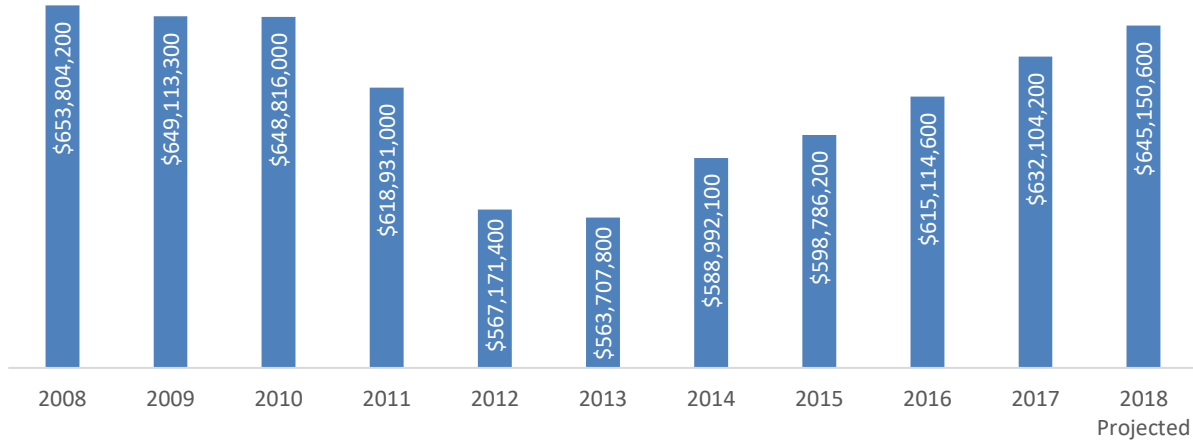
Analysis: The investment rate of return is down significantly since 2008, which can be explained by the prolonged economic recovery since the Great Recession. It's important to note that the Village's investments have remained positive and increased in 2017.

Assessed Value

Description: The total assessed value measures the combined value of all properties within the Village.

Purpose: Measuring the total assessed value provides a trend for Village property values.

Total Assessed Value



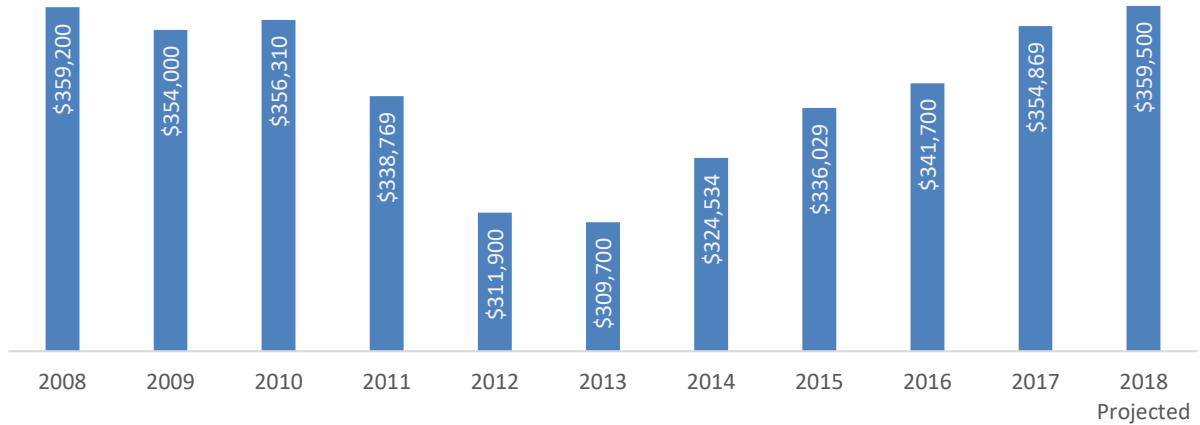
Analysis: Assessed value decreased as the community and the nation went through the Great Recession. From 2008 to 2017, assessed value decreased by 3.6%. At the lowest point in 2013, total assessed value had decreased by 14.6%. However, the total assessed value has increased by 13% between 2013 to 2017.

Average Assessed Value

Description: The average assessed value takes the total assessed value by number of properties in the community.

Purpose: Similar to looking at expenditures per capita, the average assessed value provides the Village and residents alike with the average assessed value of a Bayside home.

Average Assessed Value

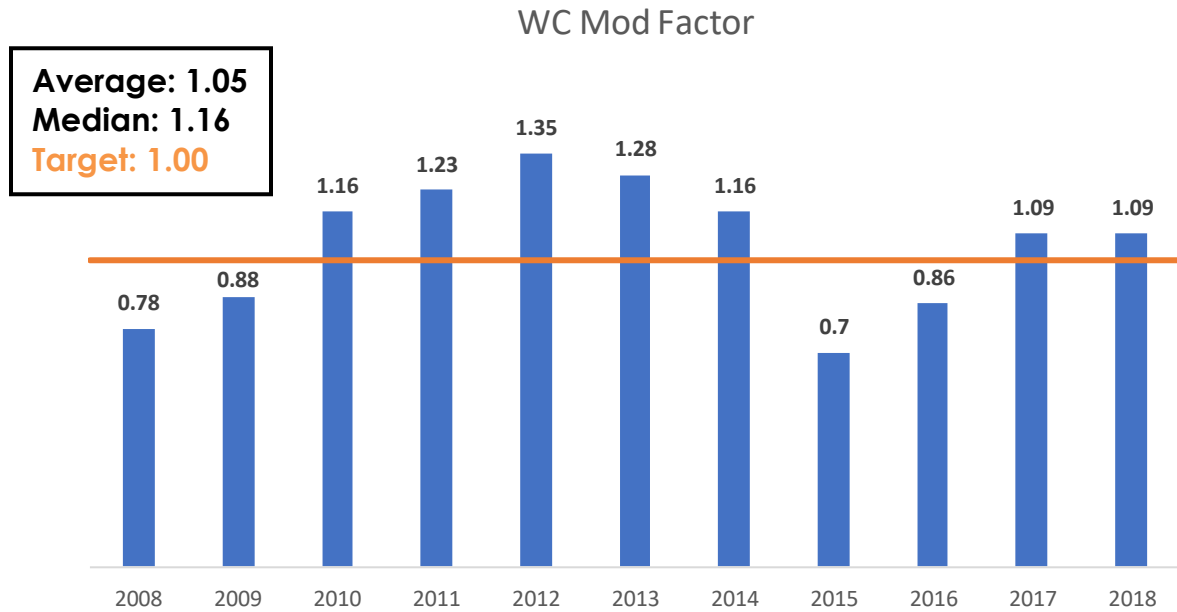


Analysis: The trend provided here mirrors that of the total assessed value. The low point was reached in 2013, but has since rebounded to a projection of \$354,869 in 2017. Given the current economic conditions, we anticipate assessed values in 2018 to fully-rebound from the Great Recession.

Workers Compensation (WC) Mod Factor

Description: A workers compensation mod factor represents whether or not a debit or credit will be applied to an account. The industry average is one. If the mod factor is more than one, this means the entity will have higher premiums. Under one puts the organization below the industry average and result in lower premiums.

Purpose: Tracking the workers compensation mod factor allows the Village with a risk measurement and correlation to workers compensation premiums.

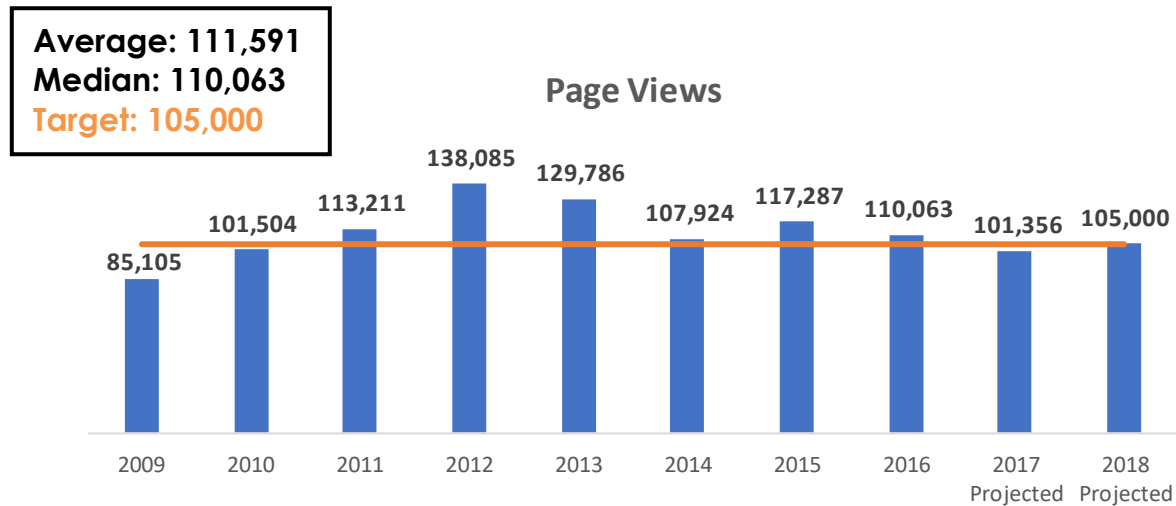
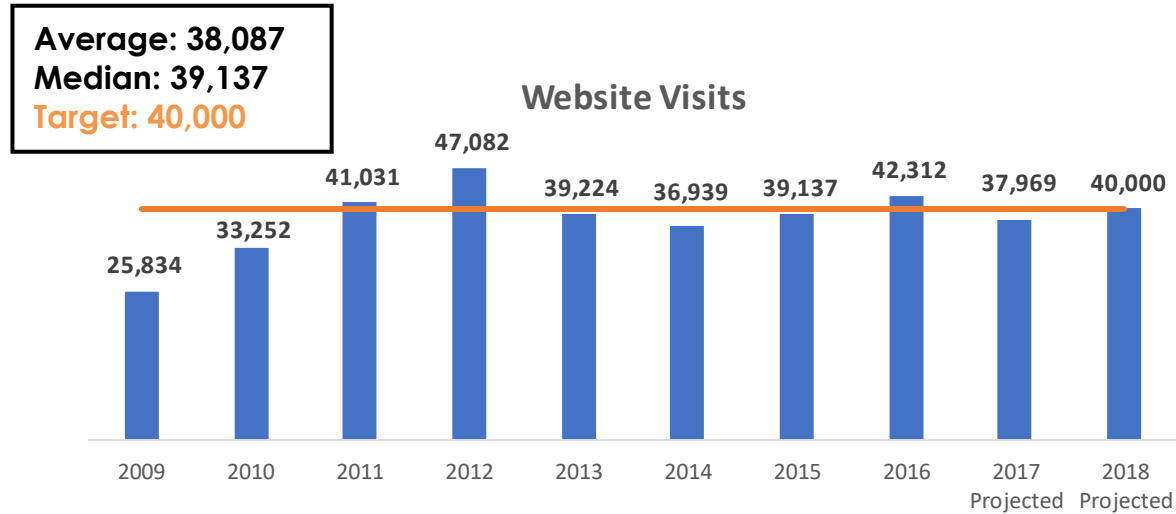


Analysis: The workers compensation mod factor is based on the average number of claims in the preceding three years.

Website Visits and Page Views

Description: Total website visits tracks how many view the Village's website while page views analyzes how many pages on the website are visited.

Purpose: Tracking website visits and page views provides an idea of how many residents are visiting the website and various pages.



Analysis: Village website visits have steadily trended upwards since this figure started being collected in 2009. The Village has seen a 47% increase in website traffic between 2009 and the 2017 projections. Website visits have trended consistently from 2013 to the 2017 projections.

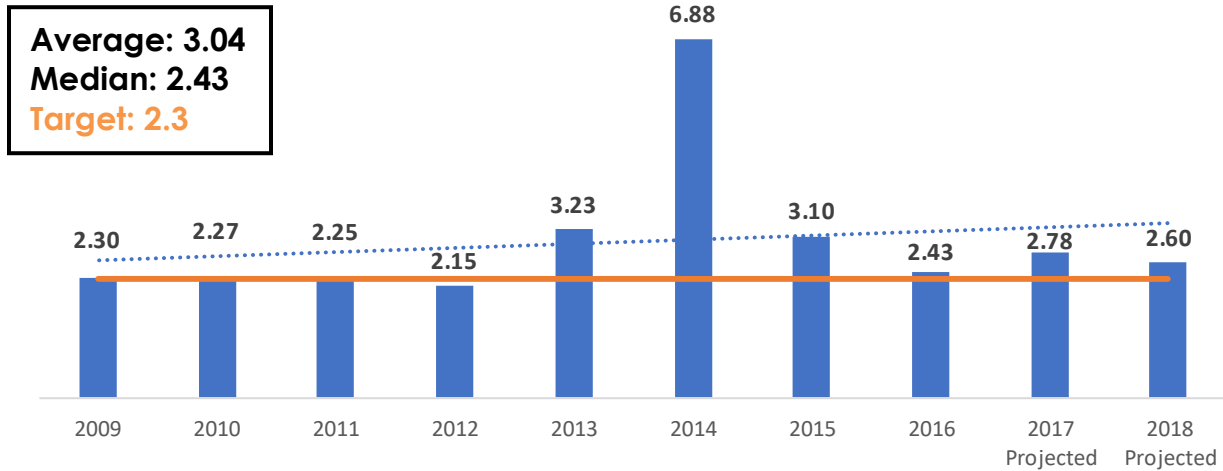
Page views are significantly higher than website visits as a guest to the website may look at multiple pages on each visit. However, the number of pages per visit has been decreasing. This indicates that residents are becoming more focused when seeking information on the website as opposed to general browsing.

Average Time on Website

Description: Average time on website reflects how long a visitor to the Village's website is browsing in minutes before leaving.

Purpose: Combining average time on the site with webpage views gives a more comprehensive idea of how visitors are using the Village website.

Average Time on Website

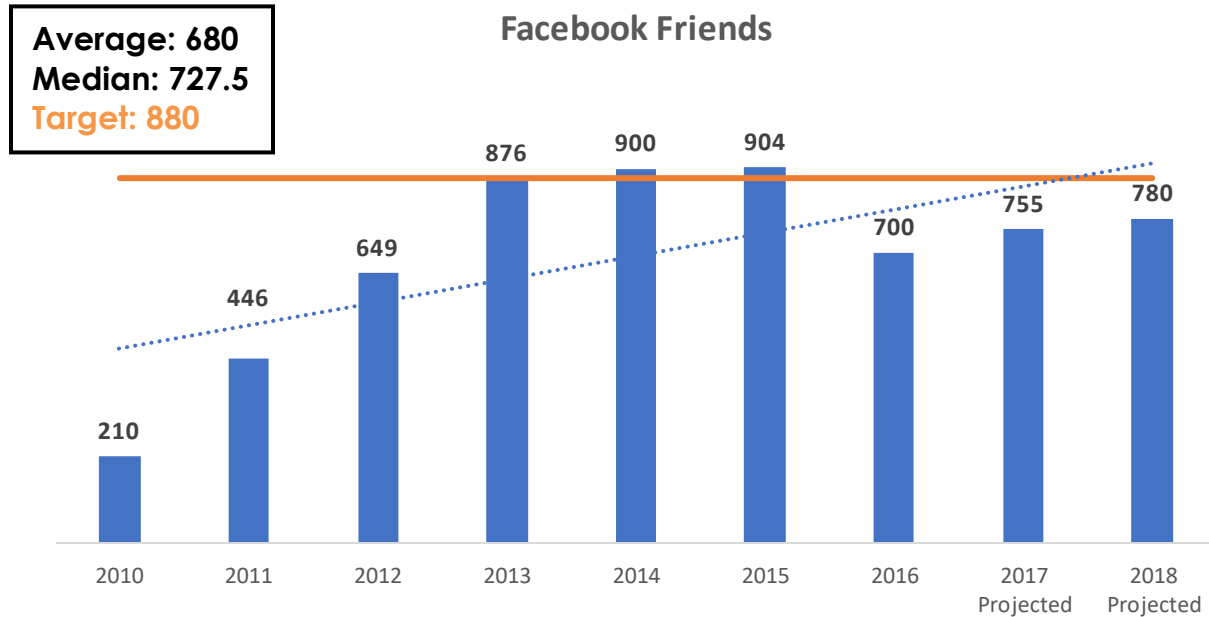


Analysis: Average time on the website has trended slightly upward since the data has started being tracked in 2009. The projections for 2017 show a 20.9% increase in the time spent on the website.

Facebook Friends

Description: A measurement for the total number of Facebook users who are following the Village's Facebook page and receiving Village posts in their newsfeed.

Purpose: The purpose is to determine the scope of Village reach via social media and how well social media is being marketed.

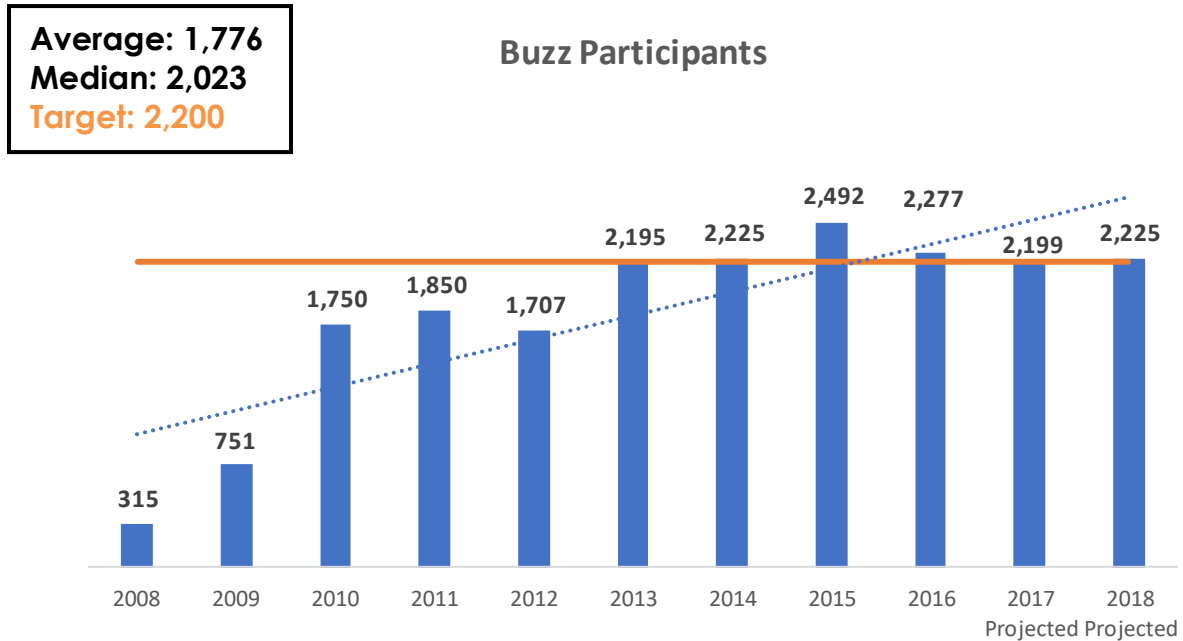


Analysis: Facebook friends have increased 259% since 2010. However, the Village is down in friends 16.5% since 2015 due to two accounts being consolidated to one.

Buzz Participants

Description: Number signed up to receive the Bayside Buzz, which is a weekly e-newsletter of Village events and happenings.

Purpose: The purpose of tracking total Buzz participants is to monitor the use and reach of the weekly e-newsletter.



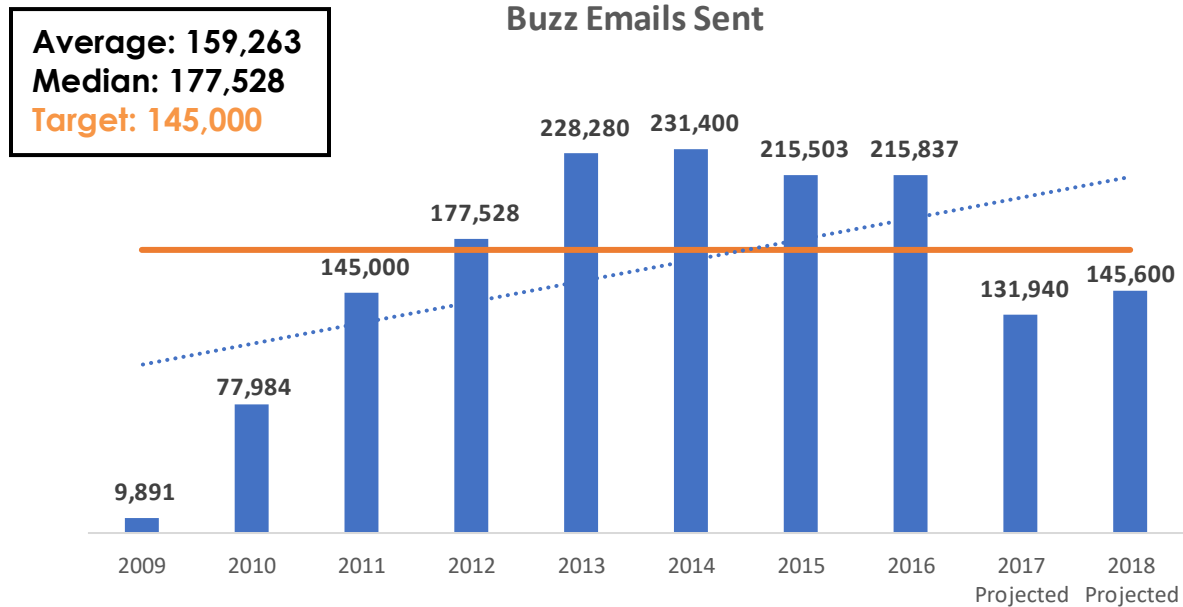
Analysis: The Bayside Buzz has become a highly-popular method of communication. From 2008 until present, there has been almost a 600% increase in use. The current number of Buzz participants represents roughly half of the Village's population.

While the receipt of the Buzz has dropped in recent history, the Village has been undertaking housekeeping efforts in purging the list of emails which are no longer in use and those who have not opened the publication within the past year. In addition to trying to keep content fresh, the Village attempts to keep the mailing list tightened up to those who are active readers of the publication.

Buzz Emails Sent

Description: This figure is calculated by looking at the total number of Buzz recipients and publications sent throughout the year.

Purpose: The purpose of this analysis is to get a clearer picture on communication patterns with e-newsletter recipients.

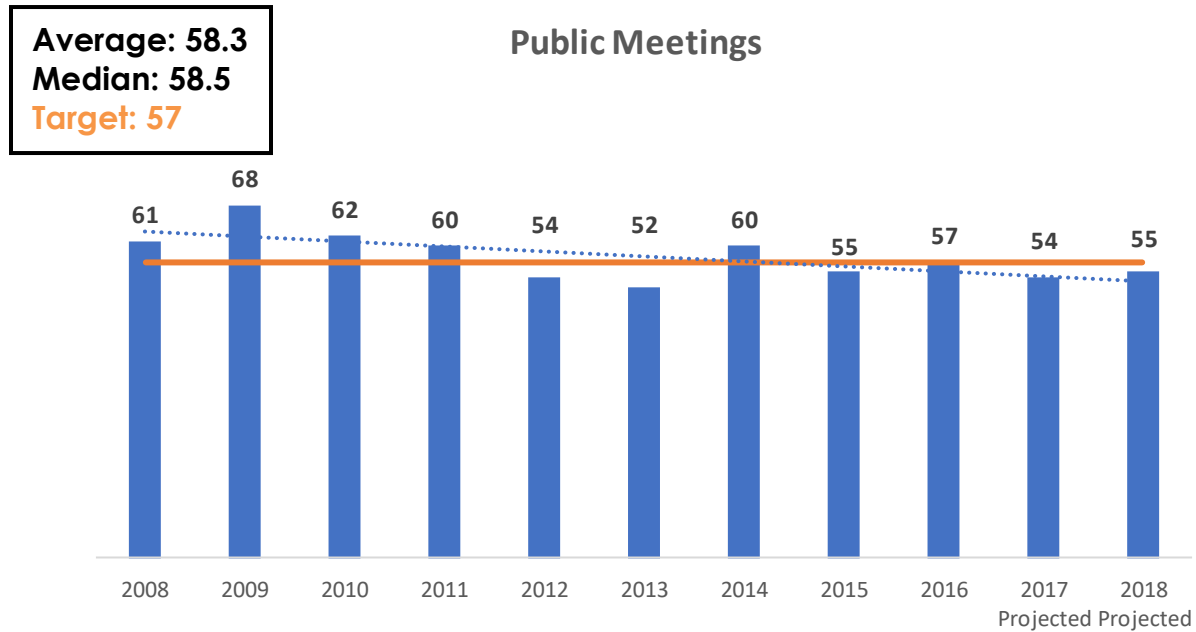


Analysis: The total number of buzz emails sent has been declining since 2014 and has taken a steeper drop in 2017. The reason for the decrease in number of communications is a result of a decreased publication of the Tuesday Talk. The Village is experimenting with frequency and depth of publications to see if a once per week Buzz is more effective than the previous method of two weekly e-newsletters. Feedback will be closely monitored through open rates to determine if a once or twice per week communication strategy is preferred.

Public Meetings

Description: Total number of public meetings held on an annual basis. Examples include Village Committee of the Whole meetings, Board of Trustee meetings, Community Event Committee meetings, and Architecture Review Committee meetings.

Purpose: The purpose is to determine the number of opportunities residents have the engage with the Village and if public meetings are trending in an upward or downward direction.

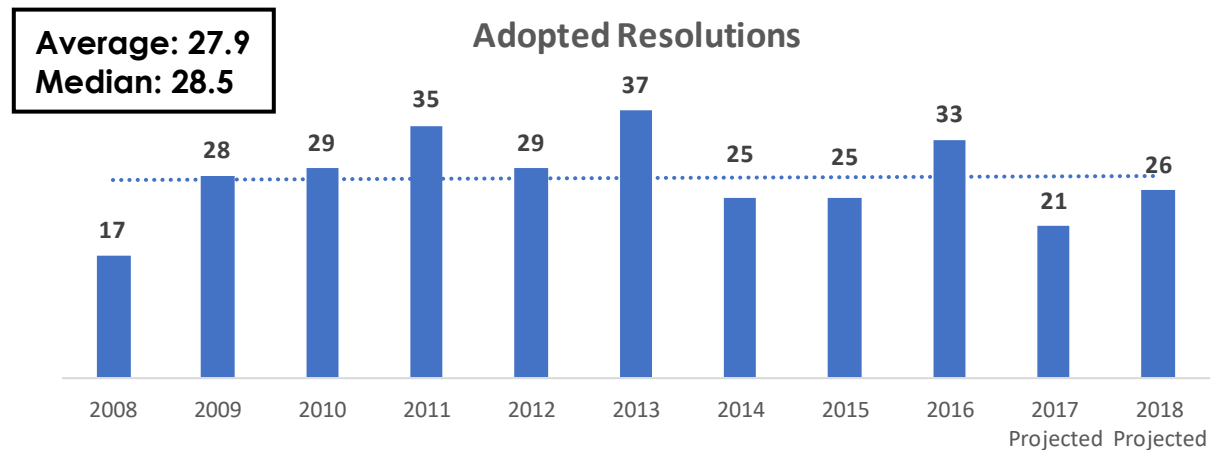
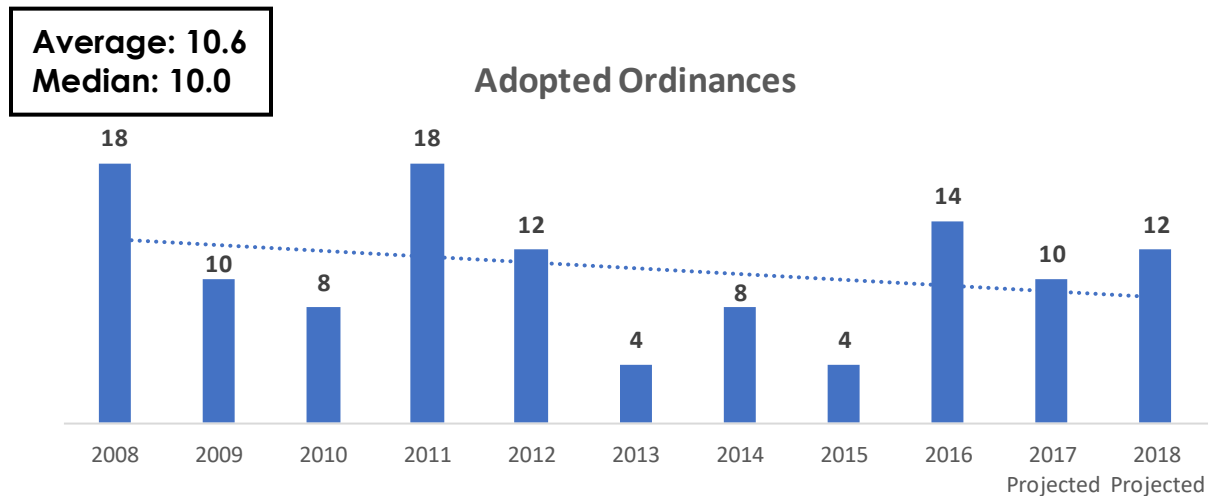


Analysis: The number of public meetings has remained relatively consistent over the past decade varying between 52 and 61 meetings per year. Fluctuations can be explained by the addition of committees and meeting cancellations.

Village Ordinances and Resolutions

Description: Ordinances and resolutions are the vehicles through which the Village Board of Trustees add, amend, and update municipal code or provide policy guidance. Whether an ordinance or resolution is passed depends on the nature of the action being taken. For example, an ordinance may be used to regulate certain activities while the budget is approved by resolution.

Purpose: Tracking the number of ordinances and resolutions passed by year gives a snapshot on the activity requiring official action.



Analysis: Generally, more resolutions are passed in a given year than ordinances. This is due to resolutions being slightly less formal and more applicable to a wider range of municipal operations. For example, the Village Board may have to pass a resolution to authorize the application for grant funds or the Bird City/Tree City designation. On the other hand, ordinances are more infrequently used and typically for making changes to municipal code.

Yard Waste Hours

Description: Yard waste hours are the total number of hours spent by the public works' crew collecting loose and bagged yard waste.

Purpose: The number of hours spent on yard waste is telling of various trends and advances over time.

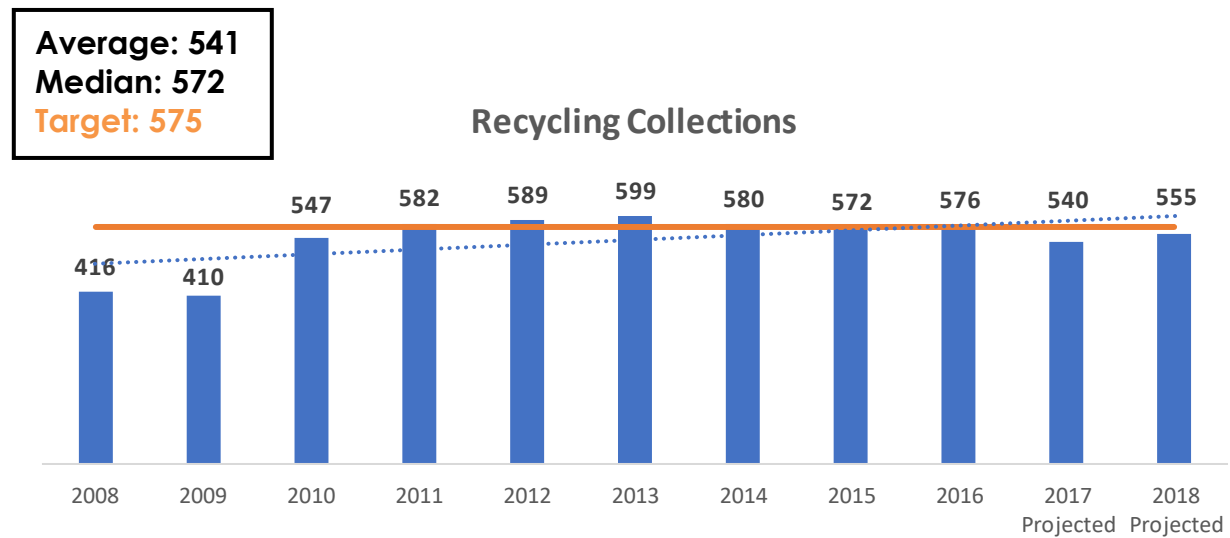
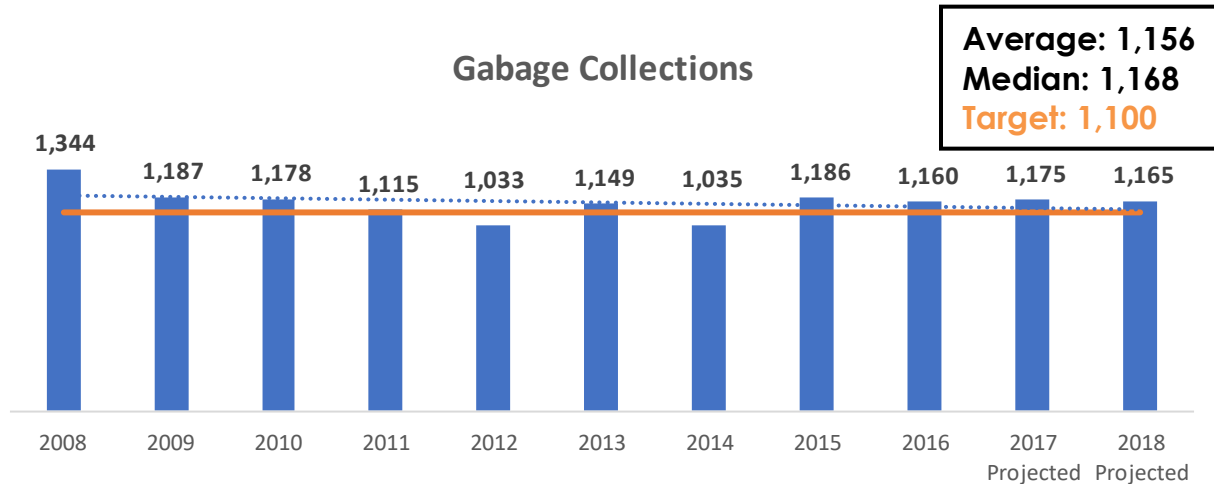


Analysis: The number of hours on yard waste is actually trending upward over the past decade. To supplement loose yard waste collections, bagged collections have been added to allow residents to put biodegradable bags and small containers out on specified weeks. Crews will have completed a total of seventeen (17) yard waste collections in 2017 between loose and bagged collections. In addition to the bagged yard waste collections, fluctuations in yard waste hours can be explained by management, routes, schedule, frequency, and storms.

Garbage and Recycling Collections

Description: This data point looks at the tons of garbage and recycling collected over the last decade.

Purpose: Looking at the tons of garbage and recycling collected allows the Village to identify trends of garbage and recycling disposal. Over time, the Village is looking for increased recycling and decreased garbage from both a cost and environmental perspective. The Village receives a recycling grant through the Wisconsin Department of Natural Resources for its recycling program and a rebate per ton of recycling taken to the landfill.

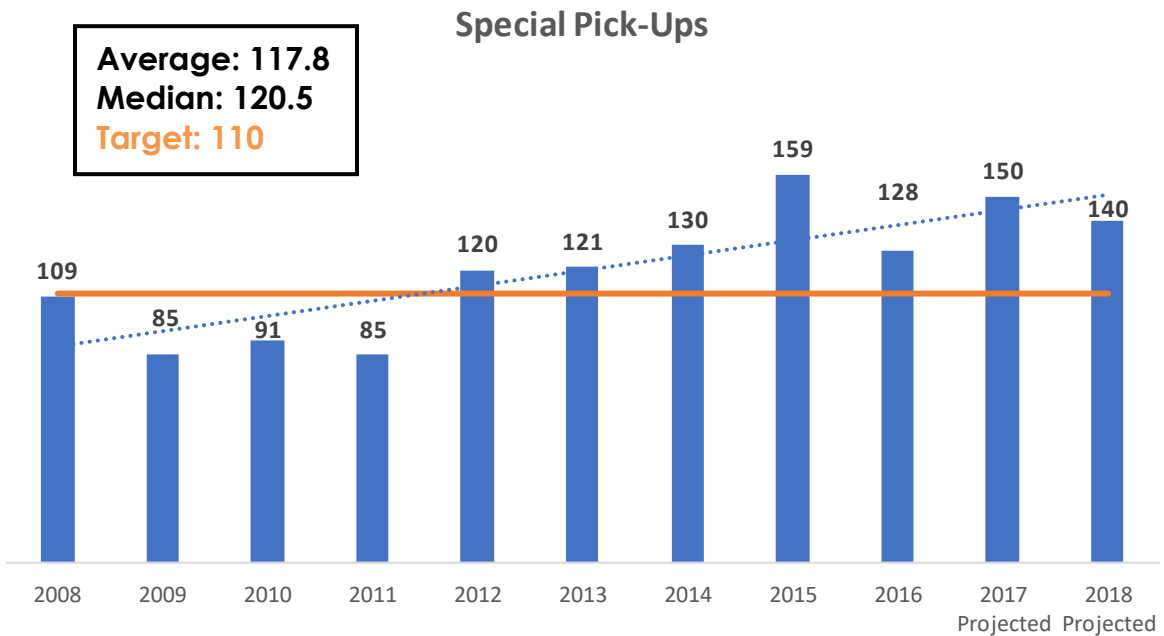


Analysis: There has been an increase in garbage tonnage and decrease in recycling tonnage from 2016 to 2017. The Village will strive to achieve levels of recycling in line with 2011-2014. However, there are trends that are taking place which may be leading to a decrease in recycling tonnage. These trends include lighter weight plastics, decrease in newspaper and magazine subscriptions, and bulkier but lighter boxes taking up more room in containers.

Special Pick-Ups

Description: Special pick-ups are a fee-based service where residents are able to schedule collection of large and irregular items that will not fit in a garbage or recycling container. Some examples of special pick-ups include old furniture, appliances, and yard waste which exceeds size limitations or is on non-collection weeks.

Purpose: There is a dual-purpose in tracking the number of special pick-ups on an annual basis. First, it is a fee-based service so tracking the number of special pick-up will illustrate revenue trends. Second, the number of special pick-ups shows use patterns of the service and helps guide delivery decisions.



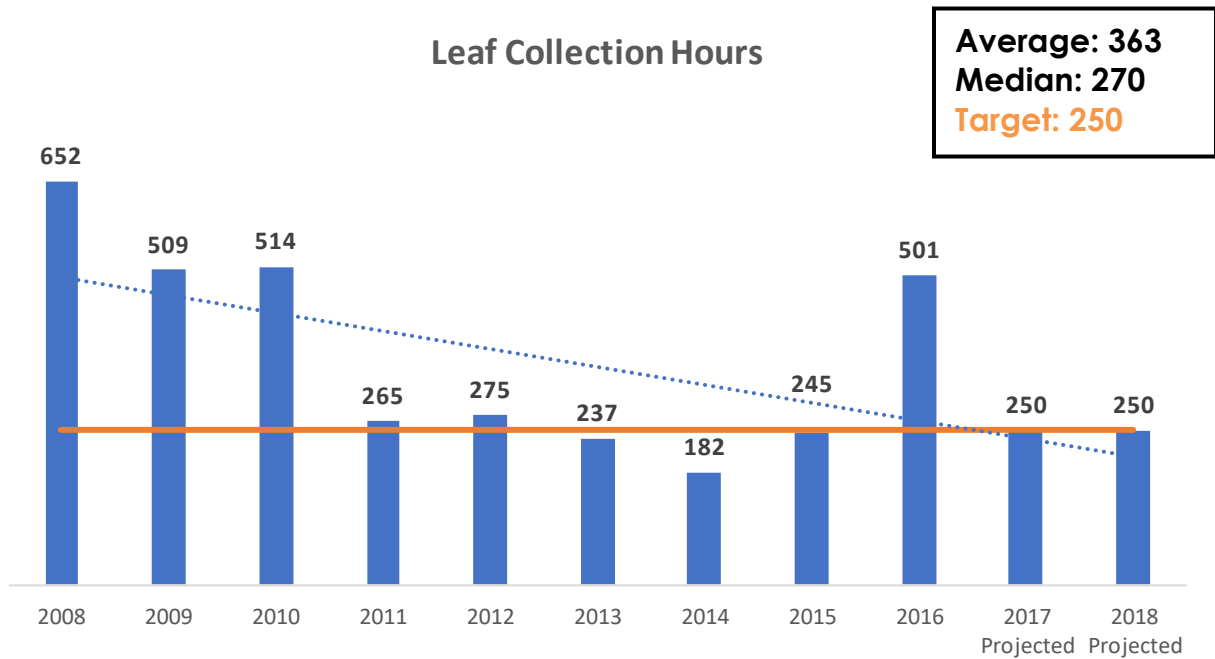
Analysis: Special pick-ups demonstrate a clear trend upwards over the past decade. While use waned during the 2009-2011 range, every year since 2012 has seen over 120 special pick-ups per year.

In 2017, special pick-up collections were moved exclusively to Thursdays to cut down on mobilization times. The 150 projected special pick-ups in 2017 will equate to approximately three (3) special pick-ups per week.

Leaf Collection Hours

Description: This measure tracks the number of hours the crew spends on the leaf vacuum per year.

Purpose: Leaf collection methods have changed significantly over time and tracking hours spent on them shows the benefits or drawbacks of various collection methods.



Analysis: In 2011, the Village made a marked change in the way in which leaf collections were completed. Before this time, collections were done by a two-person crew, a driver and an operator of the leaf vacuum hose. In 2011, a new system was outfitted for the plow truck which allowed the driver to operate the leaf vacuum by the same controls as the snow plow. From 2010 to 2015, this resulted in a 48% decrease in time spent on leaf collections.

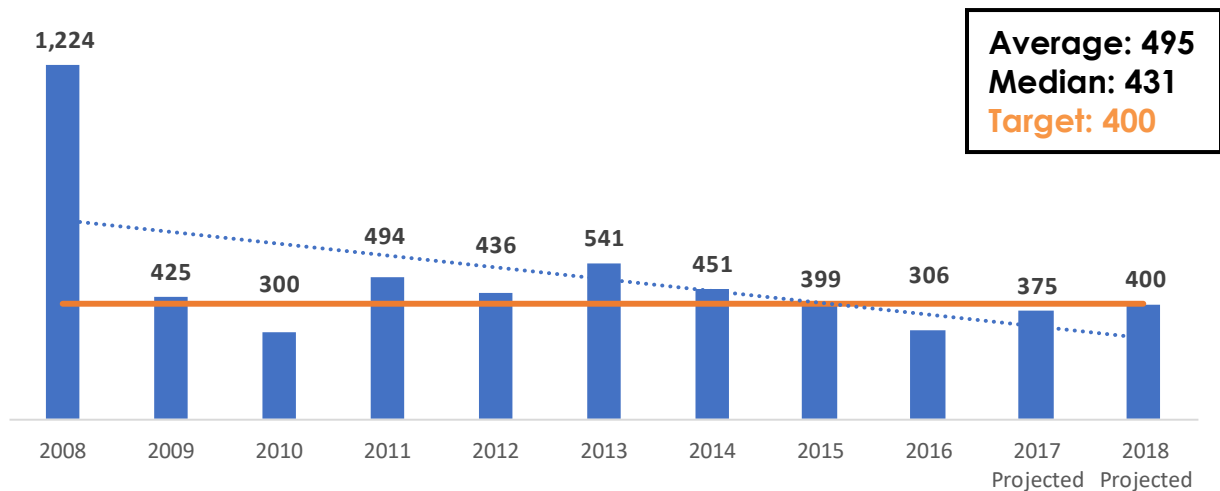
In 2016, 501 hours of public works' time was spent on leaf collections as a result of equipment failure, which highlighted the benefits that the leaf vacuum provides from an efficiency standpoint. This prompted the Village to identify a back-up solution to use the leaf vacuum in case of equipment failure.

Snow/Ice Removal Hours

Description: This tracks the number of hours spent on removing snow and ice through plowing and salting efforts on roadways as well as plowing sidewalks.

Purpose: Tracking hours spent on snow and ice removal provides context of crew time in relation to winter weather and Village safety.

Snow/Ice Removal Hours



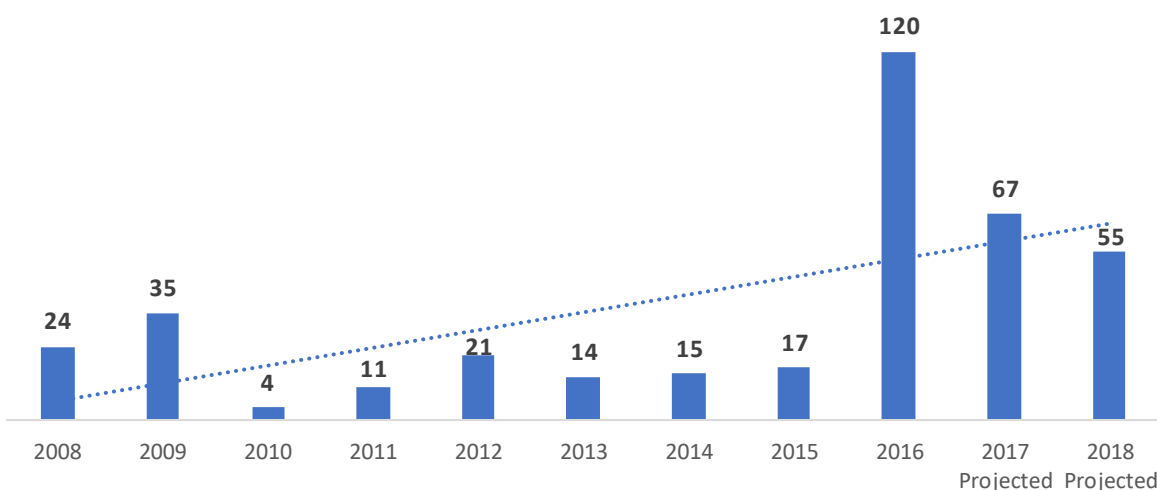
Analysis: Outside of 2008, snow/removal hours have stayed in the range of 300 to 541 hours. 2016 marked the least number of hours dedicated to snow and ice removal since 2010. While 2016 was a mild winter overall, there were multiple freezing rain events which led to a significant amount of road salting. Fluctuations in hours can be explained by amount of snowfall, change in snow removal policy, routing, call-out times, and crew management.

Culvert Replacements

Description: The Village has a ditch and culvert stormwater management system. Ditches are the basins along the roadways which serve to both collect and move stormwater to the appropriate outlet. Culverts are the pipes which run under the driveways to connect the stormwater ditches.

Purpose: Replacing failed culvert pipes is a critical step to ensuring an effective stormwater management system. Additionally, failed culverts will lead to the deterioration of the driveway above which will eventually result in an unsuitable driving condition. The Village created the Culvert Replacement Program in 2016 to address failed culverts along the road project route. This promotes a more holistic approach to infrastructure replacement and management.

Culvert Replacements



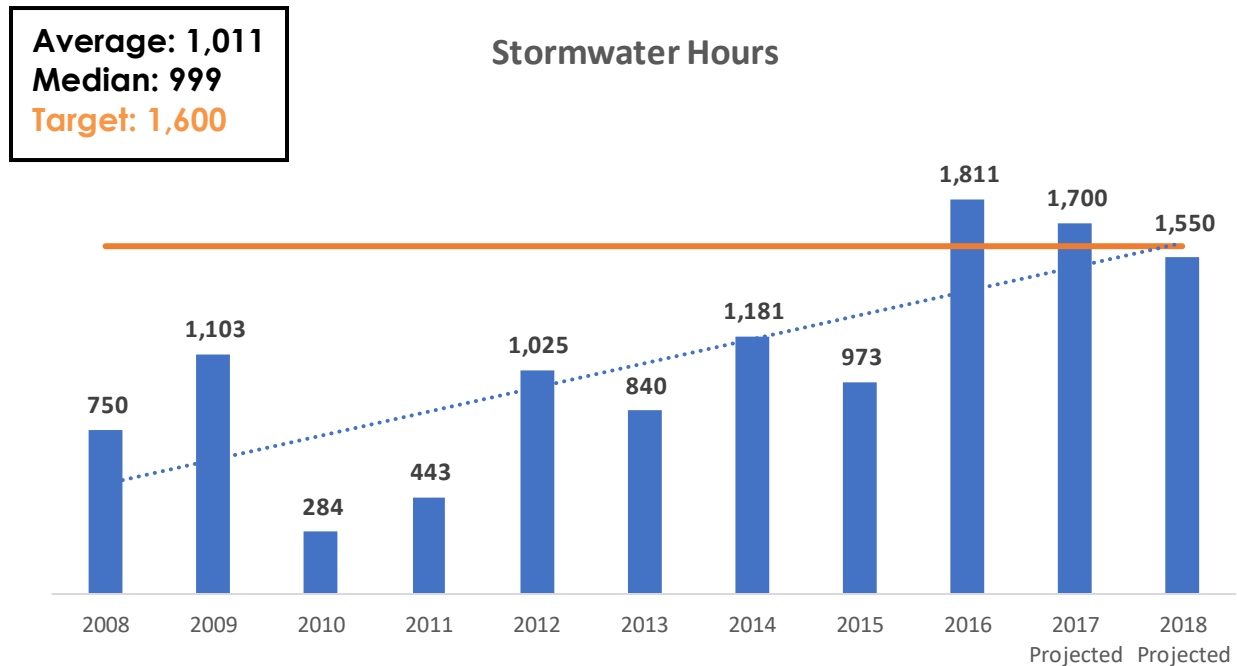
Analysis: The implementation of the culvert replacement program has led to significantly more culverts being replaced in the past two years. Between 2008 to 2015, the Village averaged 18 culvert pipe replacements per year. This is a stark contrast to the average of 94 replacements between 2016 and 2017.

The significant decrease between 2016 and 2017 is explained by the areas in which the work was completed. There were not as many driveway culverts along the 2017 road project route as the 2016 route and the culverts along the 2017 project route were in a better overall condition.

Stormwater Hours

Description: Stormwater hours are spent on the culvert replacement program, cleaning catch basins, checking stormwater ponds at 621 Brown Deer and Ellsworth Park, and responding to storm events.

Purpose: The purpose of tracking stormwater hours is to determine how hour allocations are changing over time and determine underlying reasons. For example, the implementation of the culvert replacement program in 2016 resulted in a significant boost in hours spent on stormwater.



Analysis: As expected, there has been a significant trend upward in stormwater hours since the development of the culvert replacement program in 2016. However, it's important to note that there is more to stormwater management than the culvert replacement program which is primarily focused in the road project area.

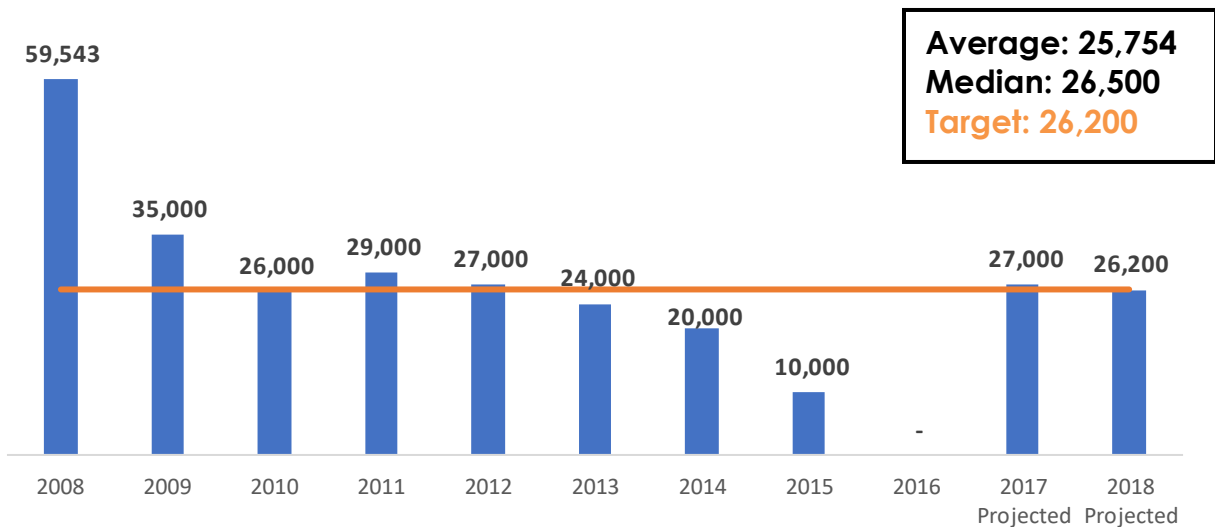
Besides the culvert replacement program, crews are ensuring that catch basins and major outlets are clear. This allows stormwater to flow smoothly from the ditch system to Ellsworth Park, 621 Brown Deer pond, Indian Creek, Fish Creek, and Lake Michigan. Further, crews are replacing cross culverts which run under roadways, completing ditching efforts, and installing rip rap (stone) to formulate a holistic approach to stormwater management.

Sanitary Sewer Jetting

Description: Sanitary sewer jetting refers to cleaning of sanitary sewer lines. This involves spraying them out with high-pressured water and removing gravel, dirt, and other debris which may impede the flow of sewerage.

Purpose: The Village tracks the amount of sanitary sewer jetting as best practice is to clean all of the lines every five (5) years. To accomplish this cleaning, the Village must complete 26,200 feet on an annual basis.

Sanitary Sewer Jetting

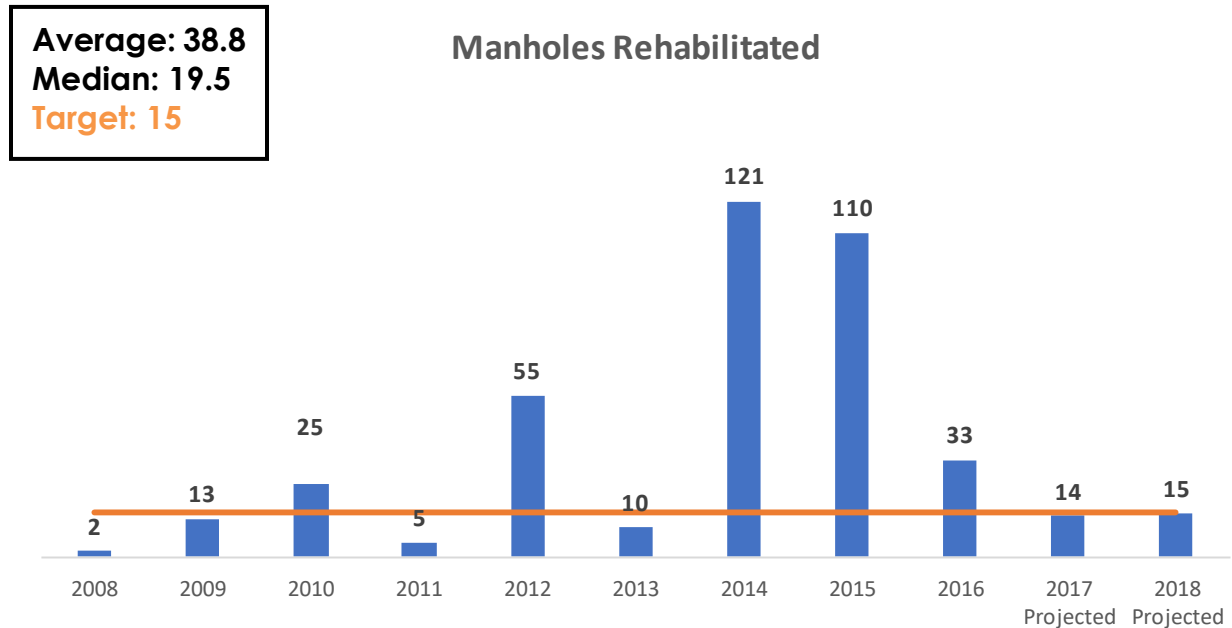


Analysis: Between 2008 and 2015, the Village averaged 28,818 feet of sanitary sewer jetting per year. The reason for the lower amount of cleaning in 2016 was due to the water project and other priorities.

Manhole Rehabilitation

Description: Sanitary sewer manhole rehabilitation involves either rebuilding structures or completing patches.

Purpose: Maintaining manholes helps prevent stormwater from infiltrating the sewer system. This reduces the strain on the sewer system and the likelihood of an overflow in a significant rain event. Further, this preserves the structure of the manhole and ensures its longevity.

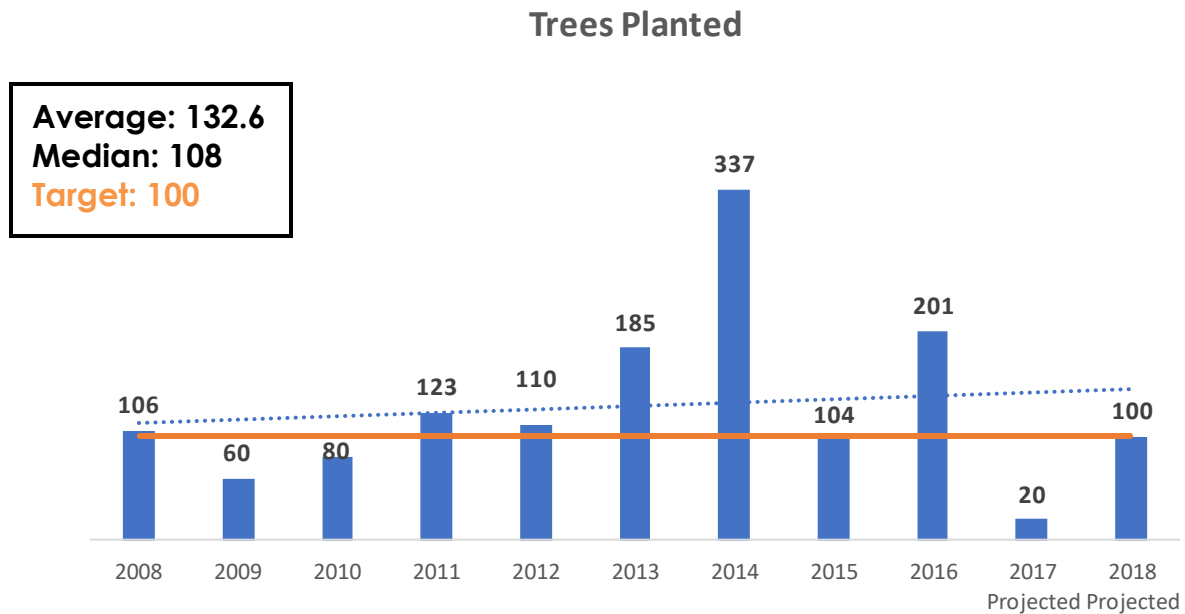


Analysis: Over the past ten years, the Village has averaged 38.8 manhole rehabilitations per year, which is above the targeted amount. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Going forward, manholes will be rehabilitated in coordination with other infrastructure repairs and by highest priority.

Trees Planted

Description: This statistic tracks the number of trees planted on an annual basis in the Village right-of-way, publicly-owned lands, and privately-owned property through the adopt-a-tree program.

Purpose: Planting trees is critical to replenish those lost to the invasive Emerald Ash Borer (EAB), old age, and other natural causes. Additionally, the Village has maximum species thresholds in place and diversification requirements to ensure a vibrant urban forest for years and generations to come.



Analysis: Over the past ten years, the Village has planted a total of 1,326 trees in Village right-of-way, on publicly-owned land, and on private property. However, the Village only planted 20 trees in 2017 due to not receiving the Wisconsin Department of Natural Resource's Urban Forestry Grant. These matching funds were utilized to purchase the trees which would be planted in place of those removed during annual cutting efforts.

The Village has applied for the 2018 Urban Forestry Grant to develop an updated tree study as well as resume planting efforts to coincide with removal of the worst-rated trees as well as those with EAB.

Driveway Culvert Replacement Program

Purpose

This case study explores the Village's Driveway Culvert Replacement Program, which addresses stormwater management in a cost-effective manner.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lessons

Lesson #1: Enhanced stormwater management efforts provide benefits for the entire Village.

Lesson #2: With experience, comes the opportunity for process improvement.

Lesson #3: Taking a holistic approach to infrastructure repair can alleviate the need for intrusive maintenance for years to come.

The Driveway Culvert Replacement Program is designed to ensure the proper flow of stormwater throughout the Village. This is achieved through culvert pipes in sound working condition, properly graded stormwater ditches, and a lack of impediments to stormwater outlets.

The program entails removing failed culverts, installing new culverts, re-grading and planting new grass in stormwater ditches. A process improvement this year involved installing new driveway culverts and re-grading ditches simultaneously.

Cost

Before the introduction of the program in 2016, it was up to the resident to determine if they wanted to replace their driveway culvert, which is the responsibility of the resident. However, this component was often overlooked due to it being cost-prohibitive and scheduling difficulties.

The Village now evaluates driveway culverts in the road project to determine if the need for replacement exists. If there is a need for replacement, the Village will do so at the price of \$500. The resident has the alternative of having a private contractor complete the work, which costs between \$2,500 and \$4,500.

The need for replacement is determined by a culvert evaluation. A culvert evaluation looks at the condition of the pipe, driveway heaving or hole formation, and pitch. 1% refers to the slope needed to make stormwater flow smoothly. In other words, Village crews seek to create a 1% slope from a high point to the low point. The high point is where water begins flowing downhill and the low point is where the water outlets. Water may outlet into a catch basin, cross culvert which runs under the road, Indian Creek, Fish Creek, Ellsworth Park, various ravines, or the pond at 621 Brown Deer Road.



Culvert Pipe Installation

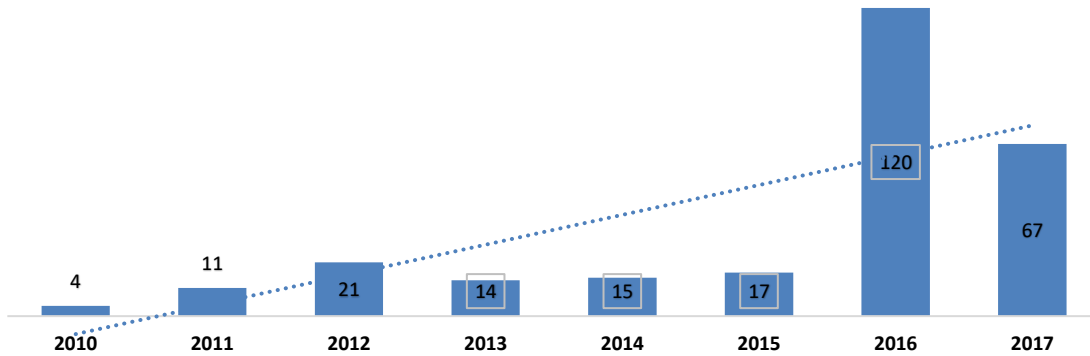


Ditch Re-Grading

By the Numbers

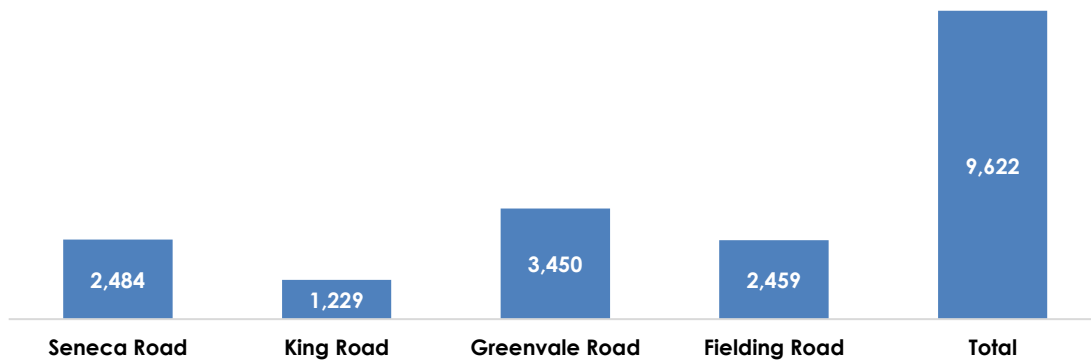
The Village has significantly increased the number of culverts replaced since 2010. The significant spike from 2015 to 2016 can be explained by the implementation of the Culvert Replacement Program. A major cause for the decrease in replacements from 2016 to 2017 is based on the nature of the roads repaved and condition of the pipes. The number of culverts replaced in any given year will be based on the condition of the culverts and number of homes along the road project route for that year.

Culverts Replaced by Year



Crews replaced 67 culverts, four cross culverts, and re-graded 9,622 feet of ditching on Seneca Road, King Road, Greenvale Road, and Fielding Road in 2017.

Feet of Ditch Re-Graded



In 2018, driveway culverts and ditches on Sleepy Hollow, Tennyson, and Standish Place will be evaluated.

Access Bayside

Purpose

This case study examines the use of the mobile Access Bayside application and online portal from both an internal and external perspective.

Strategic Initiatives

Service Excellence
Citizen Engagement

Lessons

Lesson #1: Access Bayside creates increased efficiency and staff accountability.

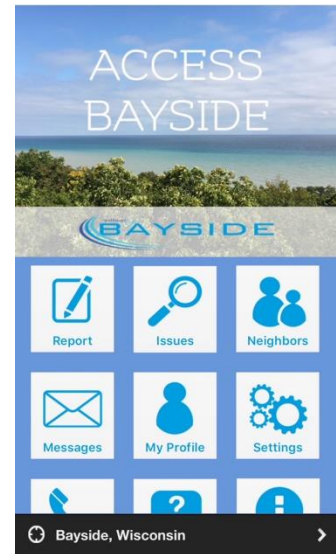
Lesson #2: Beyond a workflow and service request tool, Access Bayside provides an innovative means to foster dynamic resident engagement.

Lesson #3: Technology applications should not be limited to one segment of Village operations. Access Bayside is being used in all departments

Access Bayside provides numerous internal and external benefits in workflow processing, access to information, and dynamic resident engagement. Using the Access Bayside mobile application or online service request portal provides residents with a quick and easy way to log a service request, ask a question of Village staff, access Village information and resources, and connect with the Village through alternative mediums. In doing so, staff has an expedited method of response as well as a workflow enhancement tool in categorizing and prioritizing service requests.

What is Access Bayside?

Access Bayside is available for use either as a mobile application known as "Access Bayside" or through the Village's website as a service request portal. The Access Bayside app is free to download from the Apple App Store or Google Play. Once the app is downloaded, the resident has access to numerous service requests (e.g. pothole repair, stormwater questions, special pick-up, speeding concerns, and many more), Village resources (e.g. municipal code, permit information, online payments, and the Village calendar), and additional ways to connect with the Village (dial Village Hall, Facebook, and Twitter).



Access Bayside

How are Residents Using Access Bayside?

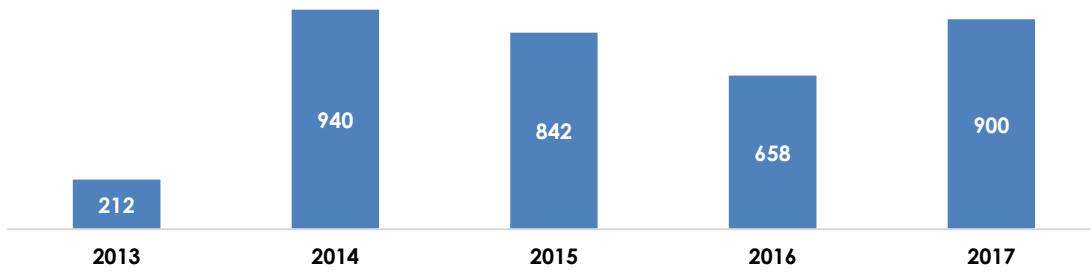
The Access Bayside app has many features for resident use in terms of submitting service requests, asking questions of Village staff, accessing information and Village resources, and connecting with the Village through alternative mediums.

Access Bayside offers residents several means to engage. One of the options is by the quick links. These quick links include: reporting an issue, accessing the municipal code, permit information, online payments, the Village calendar, and calling Village Hall.

From a service and inquiry request perspective, there are currently over 25 categories from which residents can choose. As previously mentioned, examples of these service and inquiry requests include pothole repairs, stormwater questions, special pick-ups, speeding concerns, garbage/recycling container

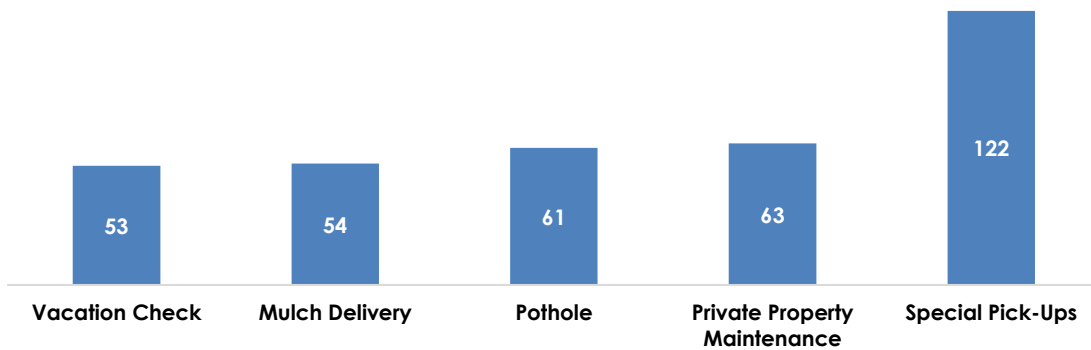
rental/purchase and more. By the numbers, 900 requests are projected to be received in 2017.

Requests by Year



The top five highest requests in order being: special pick-ups, private property maintenance, potholes, mulch delivery, and vacation checks.

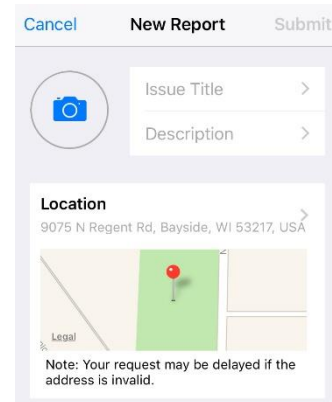
Requests



When logging the various requests, residents can enter a location by either manually entering the information or through a geo-locate function. Similar to requesting an Uber, the resident can hit a location button to go to their current spot, enter an address, or drag the pin to their current or preferred location. Through these different functions, the resident can easily tag their service request to the desired location.

How is Staff Using Access Bayside?

Staff can use Access Bayside to enter requests on behalf of residents or create service requests of their own. Some categories are limited to staff use only and examples include supply order, fleet repair, and facility maintenance. Behind the scenes, Access Bayside has features in place which promote responsiveness and hold staff accountable. Each service or inquiry request has a pre-programmed deadline associated with it. In other words, staff members are given a certain number of days to address each type of service or inquiry request. If staff does not respond in the allotted time frame, the request becomes overdue and populates on an overdue report which is sent out daily by email. On a weekly basis, the overdue report is discussed at staff meetings to serve as a reminder of outstanding items and prioritize next steps.



Garbage and Recycling Collections

Purpose

This case study explores the Village's collection of garbage and recycling over time as well as taking a look ahead.

Strategic Initiatives

Service Excellence
Sustainability

Lessons

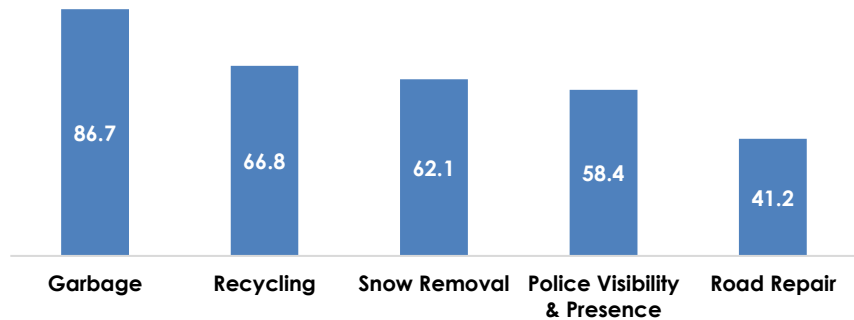
Lesson #1: Garbage and recycling collections are an integral part of Village operations.

Lesson #2: Data provides a baseline of information, but leaves context and reasoning open-ended.

Lesson #3: This year's numbers serve as a reminder that there is always an opportunity for improvement.

Garbage and recycling collection are two of the most critical services provided by the Village. This sentiment was reinforced by the findings of the 2017 Community Survey. Of all residents who took the survey, 86.7% ranked garbage and 66.8% ranked recycling in the top-five most important services. The survey results highlight the needed commitment to excellence in collection services.

Most Important Village-Provided Services (%)

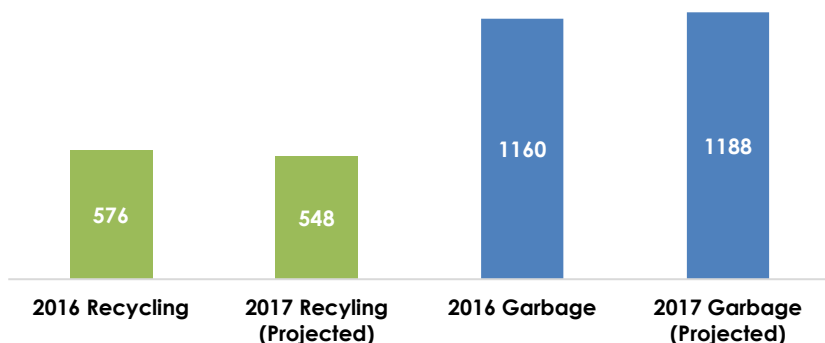


In 2017, down time was avoided with the garbage and recycling truck which alleviates collection delays. Further, recycling provides a significant benefit to the Village in terms of being environmentally-friendly and the amount received through the state recycling grant and rebates.

By the Numbers

The Village's recycling numbers are down and garbage numbers are up for 2017 as compared to 2016.

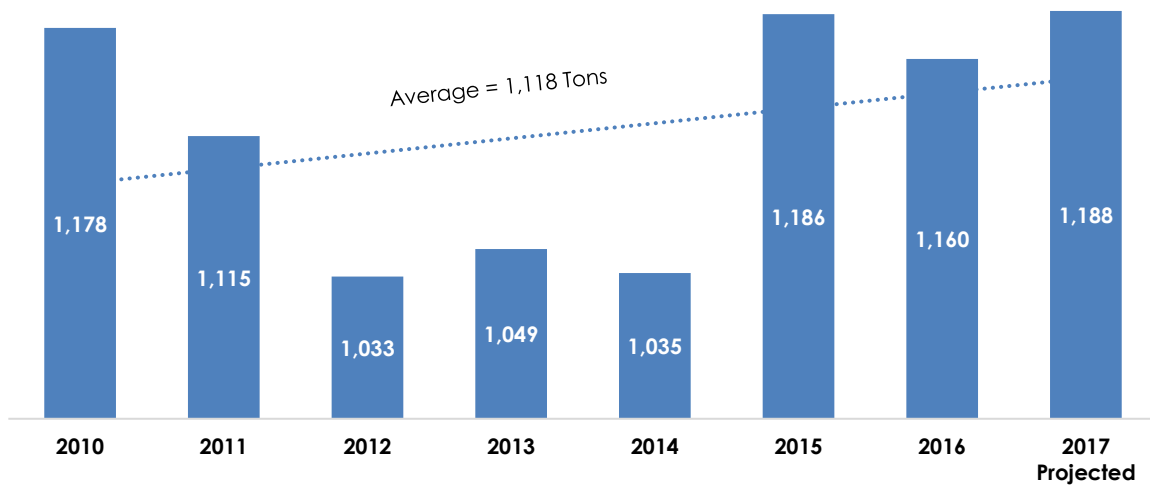
Tons Collected



One possible explanation of this trend, regarding recycling, would be the continued decrease in newspaper and magazine subscriptions and readership as well as lighter recyclable

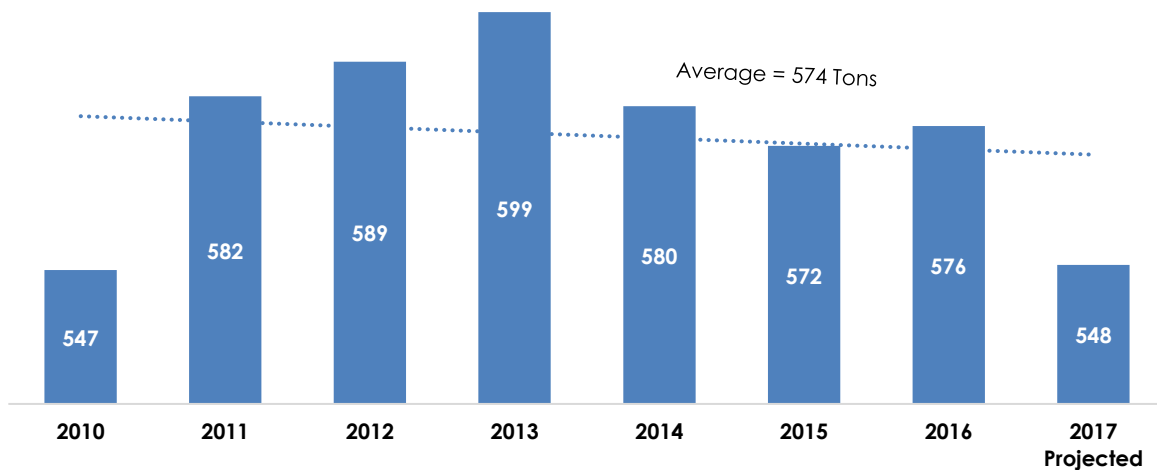
materials, as containers are full, they weigh less. However, these trends will be watched closely going forward and encouragement will continue to be provided through Village communications. From a garbage collections' perspective going back to 2010, this year is on pace to be higher than average, but near 2010 and 2015 levels.

Garbage Tons by Year



Recycling numbers are on track to be at their lowest point since 2010. As previously mentioned, part of this may be attributed to the decline in newspaper subscription and readership. Additional possibilities are the decreasing weight of plastic containers and the increase of online purchases which can lead to large, but lightweight, cardboard boxes taking up significant room in containers while keeping tonnage down.

Recycling Tons by Year



In summary...

The Village takes pride in collections being on-time, efficient, and effective. While the garbage numbers are up and recycling numbers are down, tracking this data provides a benefit to the community in identifying room to improve. The Village will continue to encourage and promote recycling and decrease garbage as it provides environmental and fiscal benefits.

Crack Sealing: Preserving Road Lifespan

Purpose

This case study explores the Village's annual crack sealing efforts, which preserves the integrity of Village roadways and enhances their lifespan.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lessons

Lesson #1: Routine maintenance saves on long-term, large-scale infrastructure repairs.

Lesson #2: Each service is unique and careful consideration must be given to renting versus owning equipment and completing in-house versus contracting.

Lesson #3: Public works is a diverse segment of community operations which encompasses various fields and skillsets.

Crack sealing preserves the integrity of Village roadways and enhances lifespan. By crack sealing on an annual basis, the Village saves in the long-term by extending the useful life of roads.

What is Crack Sealing?

Crack sealing is the process of filling gaps in the asphalt with tar. If these gaps were not filled, water and debris would be allowed to flow into the openings. Water flowing into the openings will weaken the base, sub-base, and surface of the roadway resulting in premature failure. The process described here is exacerbated due to the freeze and thaw cycles associated with Wisconsin's four-season climate.



Crew Sealing Crew

The Village rents a crack sealer on an annual basis. The roads in the worst condition that are scheduled to be repaved within the next couple of years are not done as they have deteriorated past the point of crack sealing. With these categories of roads excluded from the crack sealing project, the methodology is to generally start with the roads in the best condition and work towards those in the worst condition. This is balanced with geographical and logistical considerations.

Costs

Outside of the Department of Public Works' time to complete the project, crack sealing cost approximately \$7,500 for equipment rental and supplies in 2017. As a comparison, an estimate was provided of \$200,000 for a private contractor to complete crack sealing in the Village.

PASER Ratings

The Village tracks the condition of roadways through the Pavement Surface Evaluation and Rating (PASER) system. This system scores roadways on a 1-10 scale with 10 being reflected by a brand new or freshly-repaved roadway requiring no maintenance. State law requires the Village to update the PASER ratings every two years, which helps maintain an accurate picture of roadway condition. The PASER system guides the scheduling of road repaving and helps the Village plan for future infrastructure improvements.

Average
Road Rating
in the Village:
7.7

Naloxone (Narcan)

Purpose

This case study examines current illicit opioid trends and how Police Department officers will carry naloxone to reverse opioid-related overdoses.

Strategic Initiatives

Service Excellence
Sustainability

Lessons

Lesson #1: The drug fentanyl and its analogs have risen in popularity and poses a significant health risk to law enforcement and the public.

Lesson #2: The Wisconsin Department of Justice has given guidelines on safe handling and testing of suspected opioids.

Lesson #3: The MOU between the Police Department and Milwaukee County Medical Control now allows for officers to administer naloxone.

The use of Opioids, Fentanyl, and other similar drugs and overdose deaths have risen dramatically in Milwaukee County and nationwide. In an effort to save lives and protect police officers, the Village has received approval for the administering of Naloxone.

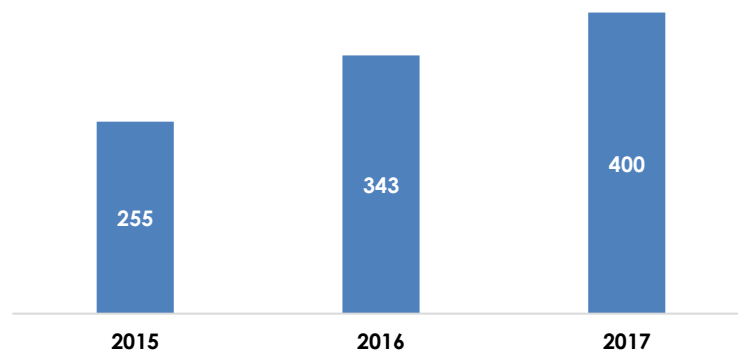
Rise of Fentanyl and its Deadly Potency

Fentanyl was first synthesized as an analgesic narcotic drug (pain reliever) in 1959 by a Belgian scientist. It is currently listed as a Schedule II drug under the Controlled Substances Act, meaning that it has been approved for medical use, but has a high risk of abuse. Medical uses for fentanyl have developed over time and currently can be used to treat pain using a transdermal patch, a lollipop, sublingual tabs, nasal spray, and other medically approved methods. Fentanyl alone is 50-100 times more powerful than morphine and 30-50 times more powerful than heroin.

Some 30 years after fentanyl was synthesized, the U.S. Drug Administration began to see illicit domestic fentanyl production in the United States. In 1991, fentanyl-laced heroin attributed to 126 overdose deaths. By 2015, illicit drugs containing fentanyl attributed to 9,580 deaths, or a 7,603% increase. Illicit use of fentanyl is typically done via injection, smoked, snorted, absorbed through the skin, or taken orally.

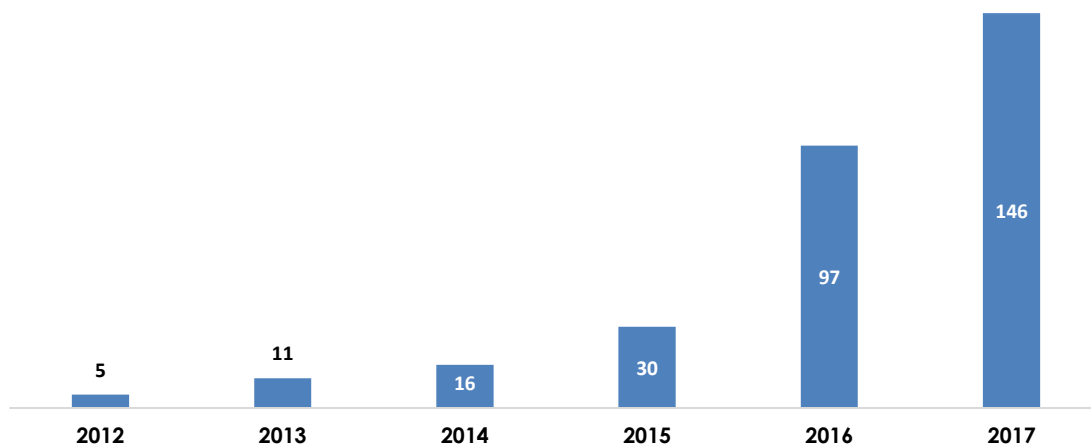


Overall Drug-Related Deaths



Recently in law enforcement, officers have encountered analogs of fentanyl, namely carfentanil and acetylfentanyl that can be up to 10,000 times more powerful than fentanyl. Accidental exposure to fentanyl or its analogs by officers can lead to overdose and if not treated immediately, death. Due to the potency of these drugs, simply opening a bag that contains a small amount of the drug and unknowingly breathing a miniscule amount can cause overdose symptoms.

Milwaukee County Fentanyl-Related Deaths



In July, the Wisconsin Department of Justice notified police departments that due to the danger of field testing suspected fentanyl at the local police department or on the road, the Wisconsin State Crime Laboratory will allow officers to use their laboratory to test the suspected fentanyl. This will allow for testing under safe and controlled conditions that will minimize accidental exposure. Proper handling of suspected fentanyl by officers includes nitrile gloves, dust masks, eye protection, paper coveralls with shoe protectors, and access to naloxone. Earlier this year in Ohio a police officer simply dusted fentanyl off his uniform after an arrest and suffered an overdose but survived after being administered Narcan. The importance of safe handling of suspected fentanyl and having naloxone readily available is paramount to officer and public safety.

Administration of Naloxone

In order to stop the effects of an opioid-related overdose or accidental exposure, immediate administration of an antidote is necessary. Failure to do so can result in respiratory arrest and ultimately death. Recently the Milwaukee County Medical Control (MCMC) approved the use of naloxone by police officers. This approval was necessary due to the fact that as emergency medical technicians (EMT), police officers must adhere to the memorandum of understanding (MOU) and medical guidelines issued by the MCMC. Naloxone is commonly referred to as its brand name Narcan, and is a medication that can, within minutes, reverse the effects of an opioid-related overdose. Naloxone is to be administered via nasal spray and is only contraindicated if the person receiving the dose has a nasal obstruction or is allergic to naloxone.



Combating Fentanyl at a Local Level

The State of Wisconsin, Milwaukee County, and North Shore Communities have a joint effort to combat this epidemic. Those efforts include:

- The “Dose of Reality” campaign aims to combat prescription painkiller abuse in Wisconsin and to provide help for those addicted.
- It is also important that residents dispose of prescription medication when it is no longer in use to keep it out of unwanted hands and out of the water supply. The Police Department lobby has a Drug Drop-Off box where residents can discreetly dispose of unwanted or unused medication thus keeping it off our streets.
- Residents can also refer to the North Shore Health Department's website at <http://www.nshealthdept.org/heroin> for a comprehensive guide specifically related to opioids and addiction.
- Equipping our officers with knowledge and the ability to administer immediate life-saving measures is a short-term tool in the face of a long-term challenge.

Emergency Medical Technician Status

Purpose

This case study examines how the police department continues to maintain a high level of EMS service to the community by continuing to assist and complement its full-time fire department by retaining advanced medical skills

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lessons

Lesson #1: Officer's maintaining EMT status assist by stabilizing more critical patients through the use of advanced skills prior to transport.

Lesson #2: Officers work and train closely with the Fire Department and together provide the best possible EMS service to all of their patients.

Lesson #3: Bi-annual training to maintain EMT licensing.

Bayside Police Officers are trained as Emergency Medical Technicians in providing high level patient care to supplement the on-scene arrival of the Fire Department. As a patient, seconds feel like minutes and seconds can save lives.

EMT: Emergency Medical Technician

Each police officer is trained as an Emergency Medical Technician (EMT). Most police officers throughout the State are either Basic First Aid trained, the minimum requirement; or First Responder/Emergency Medical Responder trained. As EMT's, officers can provide a much higher level of patient care on scene prior to the arrival of an advanced medical unit such as paramedics. EMT's can assist with administering nitroglycerin for cardiac issues, breathing treatments for asthmatics and trouble breathing situations, as well as glucagon for diabetics and epinephrine for severe allergic reactions.

These skills, and more, are over and above the training of basic first aid as well as first responders. EMT training consists of 180 hours of classroom and practical training, Basic first aid is 24 hours, first responder training is 60 hours. Officers also complete 30 hours of refresher training bi-annually to maintain certification.



History

Early emergency medical services have been provided to the residents of Bayside since the formation of its original volunteer fire department in March 1953. The first nationally recognized Emergency Medical Technician (EMT) training course was held in Wausau Wisconsin. The Public Safety Department began training all of its officers at the EMT level in the early to mid-1970's since initial patient care and transportation was the responsibility of the Village. Our full time Public Safety Department complimented by a group of 15-20 volunteer firefighters fought fires and provided medical care and transportation until the North Shore Fire Department was established in 1994. The North Shore Fire Department and the Police Department continue to work and train together to maintain the high level of service our residents have come to expect and enjoy.

Today, each police vehicle contains numerous supplies providing officers with the ability to administer higher level patient care.

OASIS: Next Generation Public Safety Radio System

Purpose

This case study examines how the Police Department is implementing new radio technology to improve productivity and save money.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lessons

Lesson #1: Cooperation on a large level between two counties can save money by sharing one core system for two counties with the cost split evenly between the two counties.

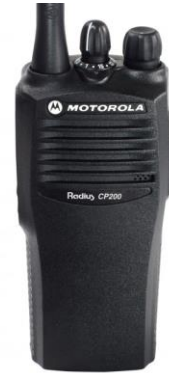
Lesson #2: Using a shared professionally maintained radio system improves safety and productivity for law enforcement.

Lesson #3: OASIS will provide a capital account to provide funding for future radio system raising over 1.5 million dollars by 2030

OASIS public safety radio system is an integrated radio system that links Milwaukee and Waukesha Counties. The technology allows for the Police Department to have synchronized and seamless communications with either county.

History

In 2011, Milwaukee County and Waukesha County started to explore next generation radio technology for public safety in both counties. A major flaw of the response to the September 11 attacks of the World Trade Center was the lack of radio interoperability between New York Police, Port Authority Police, and New Jersey Law Enforcement. Milwaukee and Waukesha counties have been operating an interoperable system since the implementation of the current 800 megahertz radio system in 2002. The 800-megahertz system replaced a patchwork of UHF frequencies that prohibited law enforcement agencies from communicating with each other.



After several years of consolidation of several dispatch centers in Milwaukee County and Waukesha Counties, all law enforcement and fire agencies except for the City of Milwaukee operate on the 800-megahertz system.

The current system is at the end of its life span. Outages are more frequent and system upgrades to be compliant with new federal regulations is not available.

OASIS: Next Generation Radio Technology

The two counties looked at radio systems from four major vendors. The largest vendor in the state is WISCOM, which originally was to be a statewide radio system. WISCOM did not respond to the proposal request. The counties also looked at the City of Milwaukee's Open Sky Radio System, but felt it would not meet the needs of both counties without major expensive changes.

The two counties agreed on a P25 digital 800 megahertz radio system (later named OASIS) by Motorola, the provider of the current system. Benefits to this system included the ability to use some of the current infrastructure and the ability to upgrade current radios.

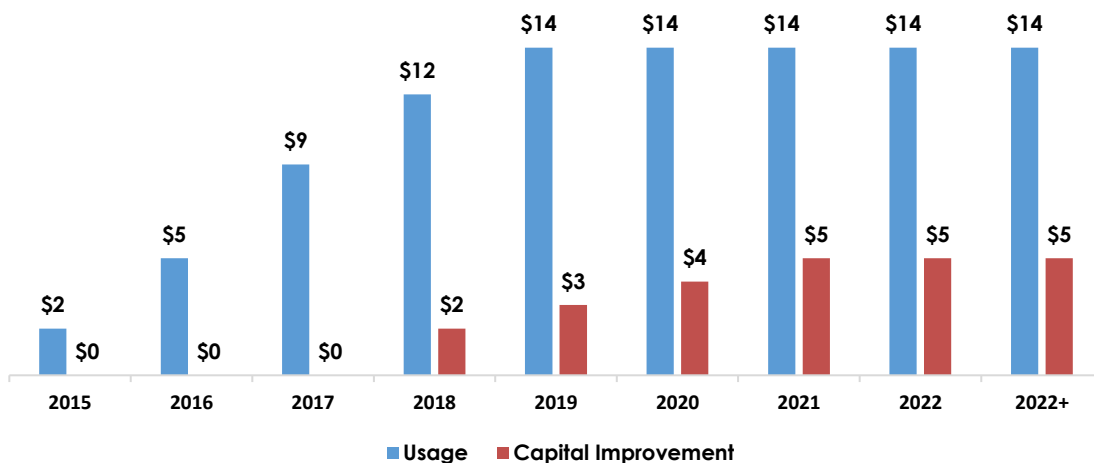
Once complete, officers and firefighters in both counties can communicate with each other via radio. For law enforcement, this is important in large events when the SMART mutual aid system is activated. Officers do not have to worry about finding radios that will communicate with one another increasing safety and increased response times.

The OASIS system also can provide easy interoperability with the City of Milwaukee's Open Sky and WISCOM. OASIS can "patch" channels with agencies in other counties such as Ozaukee County agencies.

The Police Department reviewed the options of upgrading current radios versus purchasing new radios. The current radios mounted in the squad cars are old and no longer serviced by Motorola. The department portable radios, which are issued to each officer, can be upgraded, but their service/repair ability ends in 2018. Motorola offered communities in both counties a generous discount for new radios in 2015. The Village, like many communities, took advantage of the discount and purchased new portable radios for every officer and new squad radios for each squad car.

The deployment process for OASIS started with the Waukesha County Communications Center where the core of the radio system will be located. Milwaukee County will share 50% of the cost of the core system. Currently, the Police Department is in the early stages of the OASIS conversion.

OASIS Usage and Capital Fee Per Month Per Radio



Funding

The OASIS agreement also requires that all agencies contribute to a capital fund. This cost is calculated by radio per agency and provides a capital account to maintain the system and provide funding for the next generation system in the future.

Hands-Only CPR

Purpose

This case study examines the importance of hands-only CPR.

Strategic Initiatives

Service Excellence

Lessons

Lesson #1: The importance of hands-only CPR. 70% of cardiac arrest occur away from hospitals. It is important for dispatchers to be able to inform callers of steps they can take.

Lesson #2: Be the Difference by taking the time to learn CPR and how to respond in the case of a cardiac arrest.

Lesson #3: Music can save lives and be an important memory tool to help save a person's life.

The Bayside Communications Center utilizes an Emergency Management System to provide Hands-Only CPR instructions to residents when they call 9-1-1. This service ensures immediate care for callers prior to North Shore Fire Department arrival.

The leading cause of death in the United States is cardiac arrest. Each year 3,500,000 out-of-hospital cardiac arrests occur.

- Survival for cardiac arrest depends on immediately receiving CPR from someone nearby.
- According to the American Heart Association, about 90 percent of people who suffer out-of-hospital cardiac arrests die. CPR, especially if performed immediately, can double or triple a cardiac arrest victim's chance of survival.
- Take 90 seconds to learn how to save a life. Watch a demonstration video of Hands-Only CPR at: www.heart.org/handsonlycpr.

Be the Difference.

- 70% of out-of-hospital cardiac arrests occur in homes.
- Approximately 46% of people that experience a cardiac arrest out of the hospital receive immediate help they need before professional help arrives.
- Download PulsePoint and PulsePoint AED on your smartphone to be able to locate individuals who are suffering from cardiac arrest, and to locate Automatic External Defibrillators (AEDs).



Music can save lives.

- Hands-Only CPR has just two easy steps, performed in this order:
 1. Call 9-1-1 if you see a teen or adult suddenly collapse
 2. Push hard and fast in the center of the chest to the beat of a familiar song:
 - Stayin' Alive by the Bee Gees
 - Crazy in Love by Beyonce feat. Jay-Z
 - Hips Don't Lie by Shakira
 - Walk the Line by Johnny Cash

Since Implementing the program in June 2015, the Communications Center has transferred 244 CPR-related calls.

Post-Traumatic Stress Disorder Among Dispatchers

Purpose

This case study examines the importance addressing Post-Traumatic Stress Disorder among 9-1-1 dispatchers.

Strategic Initiatives

Service Excellence

Lessons

Lesson #1 PTSD among emergency dispatchers exists.

Lesson #2: Resources are available to help address PTSD among emergency dispatchers.

Emergency dispatchers have an exceedingly difficult job that can vary from taking calls for a child's death to a cat in a tree. The Communications Center has resources available to emergency dispatchers who may be suffering from emotional, personal, physical, or stress-related difficulties to provide high quality support services.

PTSD in Dispatchers

A recent study completed by Northern Illinois University has shown that 9-1-1 dispatchers may be at risk for Post-Traumatic Stress Disorder (PTSD). The study found that emergency dispatchers still experienced the emotional distress associated with PTSD, despite not being directly on scene of a traumatic event.

Of the 171 emergency dispatchers who participated in the study, 16% said that the most disturbing calls involved a child's death or injury. Another 12.9% indicated that the worst calls dealt with individuals who were experiencing suicidal tendencies. Furthermore, 10% reported that the worst calls involved officer-related shootings, and the unexpected death of an adult.

The research revealed that 32% of emergency calls, dispatchers' peritraumatic stress levels were very high as a response to a traumatic event. 3.5% of participants reported stressful reactions that were severe enough to be diagnosed as PTSD.

Resources Available to Communications' Emergency Dispatchers

As an agency in Milwaukee County, the Communications Center has access to the Police Officer Support Team (POST). This group's mission is to provide members of the law enforcement community access to high quality support services that may alleviate stress-related difficulties.

POST exists to provide a voluntary and confidential outlet for officers, employees, and their families to express their feelings regarding conflicts concerning their job, their home life, or both. POST is available 24 hours a day to provide assistance, with their website offering various resources to help with all aspects of personal and professional issues an emergency dispatcher may face. The website can be visited at: <http://www.milwpost.org/>



911 Wireless Services: The Unique Challenges

Purpose

This case study examines the issues with 911 Wireless Calls, and the challenges this presents to the caller and 911 telecommunicator.

Strategic Initiatives

Service Excellence

Lessons

Lesson #1:

Streamlining call processing for the telecommunicators results in increased efficiency.

Lesson #2: Staffing levels are determined by increased call volume.

Lesson #3: Training for 911 Wireless callers will help streamline the process and get help to the scene when seconds count.

History

In 2012, the communities of Bayside, Brown Deer, Fox Point, River Hills, Glendale, Shorewood, and Whitefish Bay consolidated into one location serving the seven communities. In addition to the financial savings for the communities and technological advancements provided by the Bayside Communications Center, a major enhancement was provided by the streamlined dispatching process and standardized training provided. This equates to reduced response times for the citizens of the North Shore Communities.

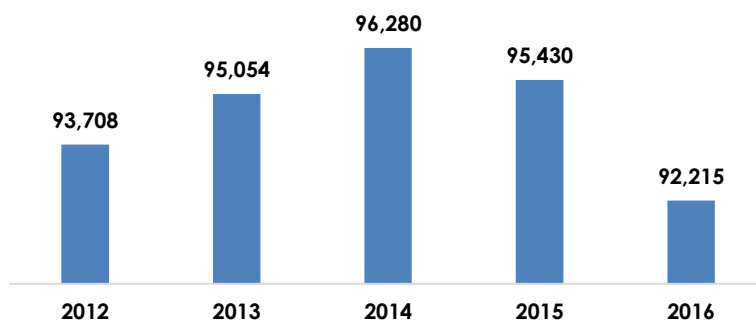


Proof in Numbers

With the consolidation of the seven communities, it was evident that the call volume would be impacted in the new center, which was enhanced by the increase in 911 wireless calls.

The Communications Center processes over 90,000 calls annually, of which almost 30,000 are 911 generated. Below is the comparison demonstrating the incoming call volume as it has increased. Most notably is 2012, which marks the year the Bayside Communications Center consolidated. As you will notice, the resulting impact was a 36% increase in incoming call volume alone, with a substantial increase in the volume of 911 calls processed.

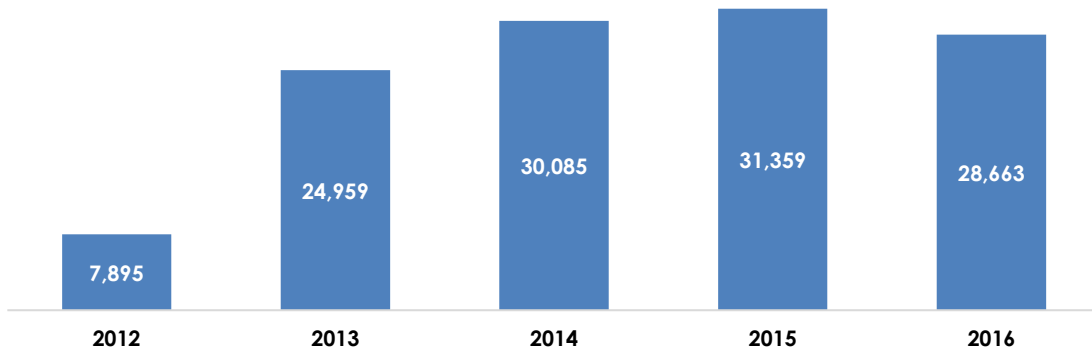
Non-emergency Calls



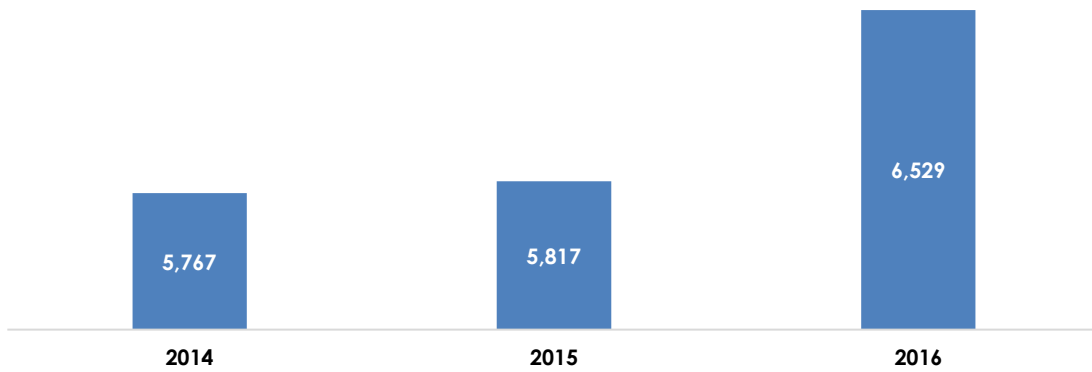
It is estimated that 70% or higher of 911 calls are placed from a wireless phone, and that percentage will continue to grow as more and more people discontinue the use of traditional landline phones. While wireless phones provide an important public safety tool, they also created unique challenges for both emergency personnel processing and responding to the calls, as well as the wireless service provider. Timely call handling and

processing are necessary to get help to the scene, despite the challenges 911 wireless calls present.

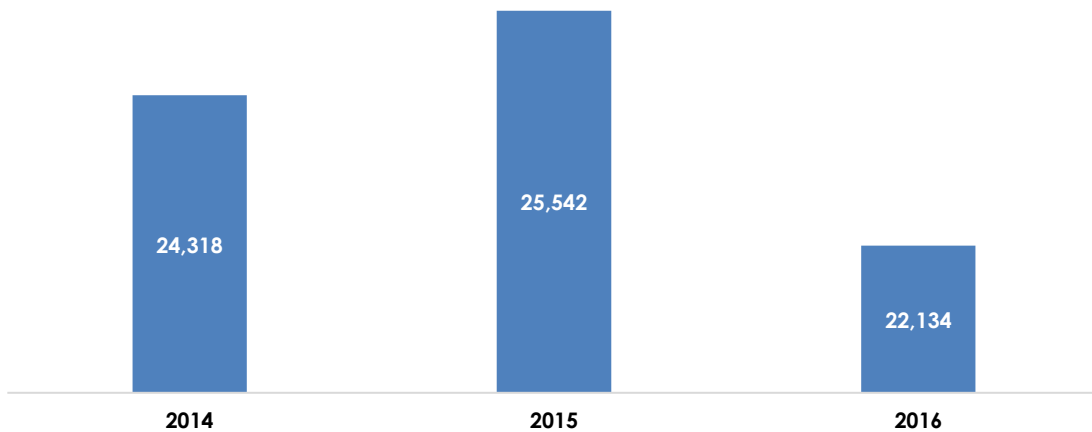
Total 911 Calls



911 Calls by Origin - Landline



911 Calls by Origin - Wireless



Tips for 911 calling from a wireless phone:

- Inform the emergency operator the location of the emergency right away.
- Consider creating a contact in your wireless phone's memory with the name "ICE" (In Case of Emergency), which lists the phone numbers of people you want to have notified in an emergency.
- Provide the emergency operator with your wireless phone number, in case the call gets disconnected, the emergency operator can call you back.
- If your wireless phone is not "initialized" (meaning you do not have a contract for service with a wireless service provider), and your emergency call gets disconnected, you must call the emergency operator back as the operator does not have your telephone number and cannot contact you.
- Refrain from programming your phone to automatically dial 911 when one button, such as the "9" key, is pressed. Unintentional wireless 911 calls, which often occur when auto-dial keys are inadvertently pressed, cause problems for emergency call centers.
- If your wireless phone came pre-programmed with the auto-dial 911 feature already activated, turn this feature off (consult your user manual for instructions).
- Lock your keypad when you are not using your wireless phone to help prevent accidental calls to 911.

Dispatching when seconds count

The Bayside Communications Center staff completes an intensive training process, which includes training in processing 911 calls and utilizing emergency locates to determine the latitude and longitude coordinates of callers who need help. While not all calls made to 911 are truly emergencies, the staff processes these calls as if they were. When seconds count, a trained telecommunicator is behind the scenes to get resources dispatched.

2017 Community Survey: Gauging Residents' Perceptions

Purpose

This case study explores the Village's 2017 Community Survey that focused on gauging residents' perceptions on the community.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Civic Engagement

Sustainability

Lessons Learned

Lesson #1: Shifting demographics may necessitate adjusting services to meet residents' needs.

Lesson #2: Understanding needs through citizen input provides methods for improvement.

Community surveys serve the purposes of engaging with residents, measuring perceptions of the community, and assessing where more attention needs to be focused in the future.

Response Rates

For the 2017 Community Survey, it was determined that using a two-pronged approach would be the best method to yield further responses from residents. The previous 2012 Community Survey was conducted electronically and yielded a 20% response rate from the community. By focusing on a physically mailed survey, with an included option of completing an online survey, a response rate of 39.4% was achieved.

Methods for Improvement

The importance of citizen input through the utilization of a community survey cannot be understated. It is important for the Village to conduct these surveys to understand citizen sentiment. Surveys provide insight into how people are utilizing and interacting with services that are provided for them in the community. Surveys may also indicate where services either do not exist or where they can be improved upon in the future to meet community expectations.

Due to the large and diverse community, survey measurement provides a perspective on larger trends and attitudes towards the Village and government in general. This insight allows for the adjustment of services and communications to best achieve the Strategic Initiatives as adopted by the Village Board.

Measuring these attitudes and trends creates a proactive and responsive government model that results in a closer alignment of citizen needs and expectations with government services and accountability. The overall goal for the Village in conducting community surveys is to find where alignment between the two can be brought closer together. Furthermore, surveying achieves the simple goal of breaking down the demographics of the Village. Changing demographics can challenge the current model of services and communications, furthering the need to discover or fine-tune how the Village interacts and responds to changing demographics.

Survey Says

On the next pages, you will find the results of the 2017 Community Survey.

2017 COMMUNITY SURVEY EXECUTIVE SUMMARY

The 2017 Community Survey provided the Village with insight to attitudes and trends within the community. The 2017 survey had a response rate of 39%, compared to 20% in 2012. The method of distribution was also different, which could explain differences in response demographics and trends. In 2012, the survey was distributed online and it was mailed in 2017. The survey specified several demographic trends that may provide a snapshot of the most common type of resident the Village serves. The 2012 survey indicated the most common type of respondent lived with three or more individuals, with the survey respondent being between the ages of eighteen and sixty-four. This same resident was most likely to have lived in the Village from between six and twenty years.

The 2017 survey has depicted a respondent's household is likely to have one or two people who are above the age of 65 and who have lived in the Village for more than twenty years.

In 2012, the Village of Bayside was guided by five Values for Outcomes. Due to overlap in Citizen Engagement and Civic Commitment, the two were blended into one category of Civic Engagement. The 2017 survey indicates that respondents still hold the same beliefs in guiding values for the Village. Except for some fluctuations in numbers, the rankings provide a consistent finding that Fiscal Integrity is most important, followed by Service Excellence.

Respondents continue to rate Village communication methods, frequency, and content as excellent. Community pride remains strong, as does the likelihood of respondents to recommend living in Bayside. The likelihood of remaining in Bayside has slightly decreased from 2012, which may be attributed to an aging population. Village attendance at community events has decreased; however, the Village is taking proactive steps to address this trend. When looking at characteristics of Bayside, safety, schools, appearance and cleanliness, reputation, and sense of neighborhood were rated as the five most important to respondents. In all, community values, public spaces, and sense of community have all continued to promote the Village's desirability.

Residents continue to be satisfied with the value of Village-provided services, rating it the highest amongst seven taxing jurisdictions in the community. The community continues to indicate garbage collection, recycling collection, snow removal, police presence and visibility, and road repair as the most important services. The way services are conducted also ranked highly in courtesy and knowledge. Safety in the community has remained a high priority among residents. Compared to 2012, property maintenance satisfaction has increased, indicating that these issues are not as prevalent as they had been in the past.



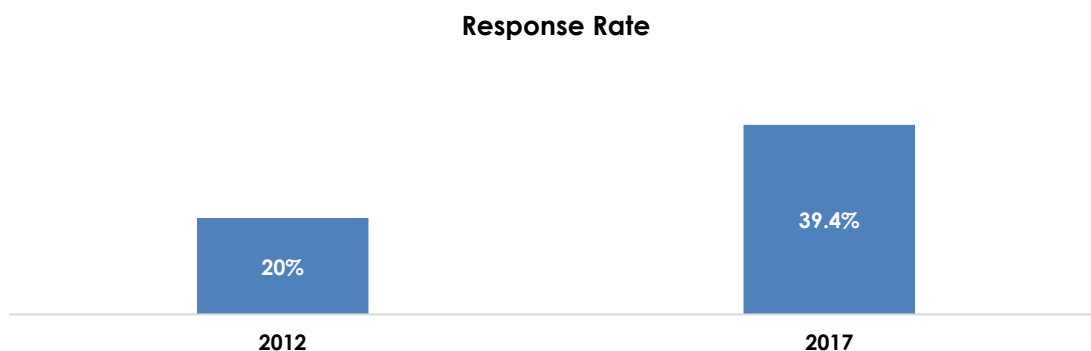
Survey respondents felt that maintaining property taxes to maintaining current services was more important by 2.4%. When examined collectively, 55.5% of respondents would rather maintain Village services through taxes, fees, and charges. These results indicate a stronger desire to maintain current service levels than in 2012.

Bayside residents continue to value the collection services provided. Respondents also indicated a continued desire for more recycling opportunities and indicated Clean-Up Days is the most attended community events. Overall,

- 623 survey responses were submitted, which is approximately a 39.4% household response rate, up from 20% in 2012.
- 94.7% are proud to say they live in Bayside.
- 88.8% say they are very likely or somewhat likely to recommend living in Bayside to someone.
- 55.7% of respondents have lived in Bayside 16+ years.
- 89% live in a single-family home.
- 45.9% of respondents were above age 65; 84.9% between 45 and 65; & 15.1% less than age 45.
- 94% of respondents said Bayside's overall appearance and cleanliness is excellent or good.
- 92.6% of respondents said Bayside had an excellent or good reputation.
- 35.3% of respondents said it is more important to maintain current property taxes as opposed to maintaining services.
- 22.6% of respondents said they would prefer the Village to address rising costs using a combination of increased property taxes and user fees and charges.
- 32.9% of respondents would prefer the Village to maintain current level of service.
- 91.1% of respondents feel the frequency of Village communications is excellent or good.

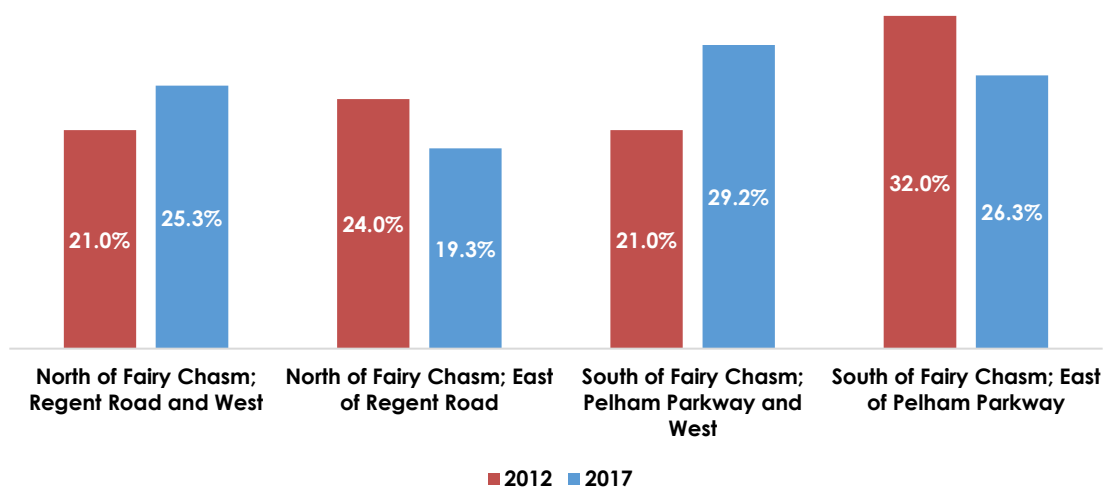
Demographics

Demographic data is collected to identify who the Village serves, assess the needs of the community, and establish any trends or patterns. The 2017 Community Survey achieved a 39.4% response rate, which was higher when compared to a 20% achieved response rate in 2012.



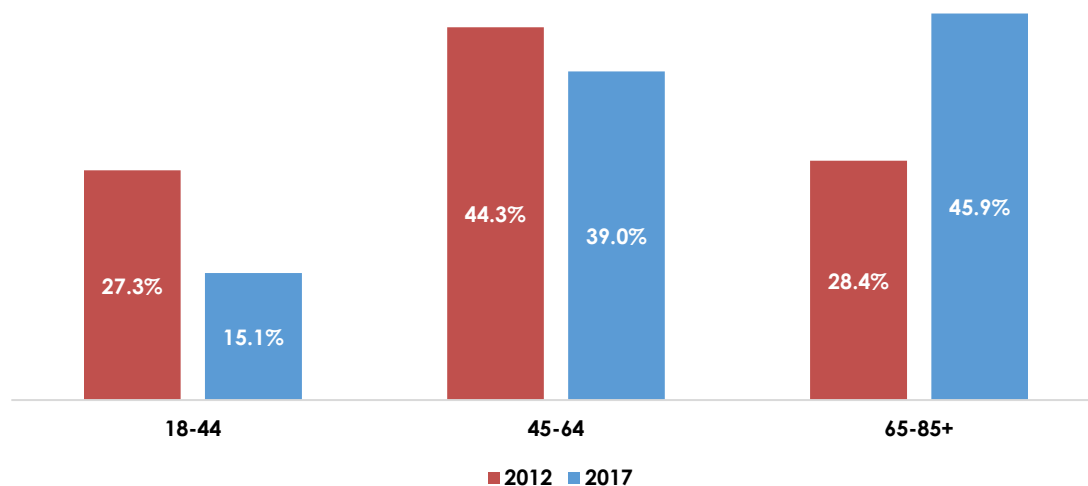
Overall, the geographic distribution of survey respondents was evenly distributed across the community. The results illustrated an increase in respondents on the west side of the Village, compared to 2012.

Geographic Location



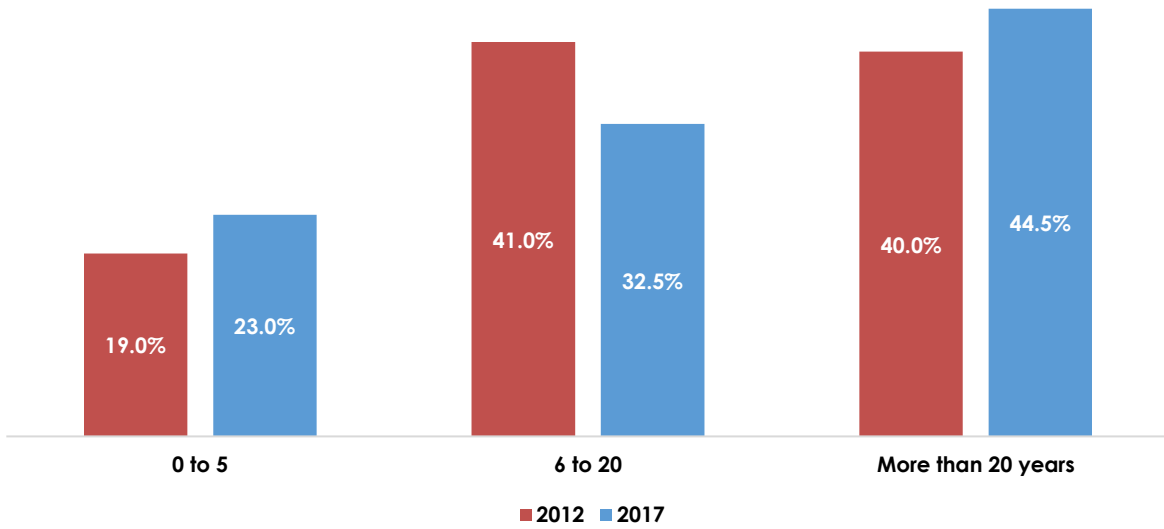
Overall respondent age has also trended higher with a 17.5% increase in respondents over the age of 65. In the same time frame, respondents under the age of 44 has decreased 12.2%.

Respondent Age



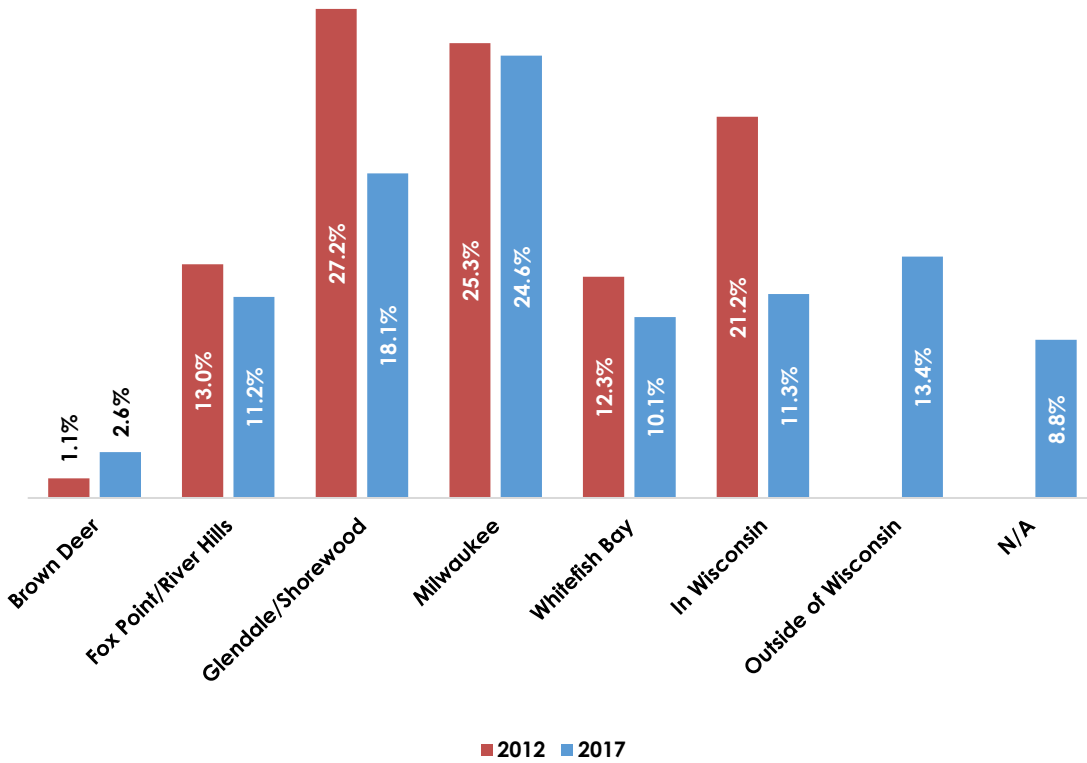
The 2017 survey showed that there was an 8.5% reduction in respondents who indicated that they had lived in the Village between six and twenty years. However, the survey indicated that those who have lived in the Village zero to five years increased 4%, and those that have lived here twenty or more years increased 4.5%.

Length of Residency



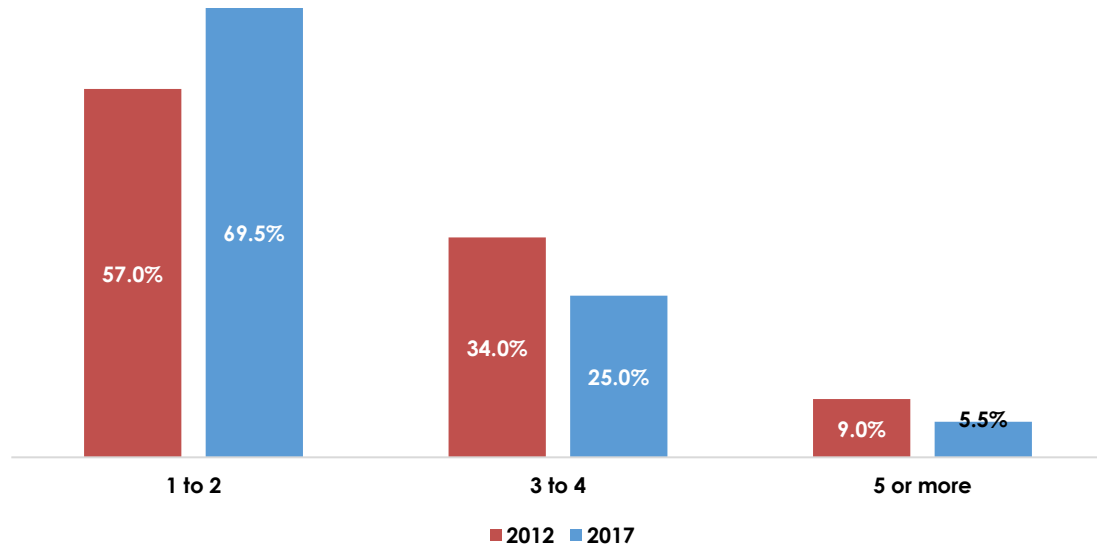
The majority of survey respondents indicated they had moved from either Milwaukee (24.6%) or another North Shore community (42%). For the first time, the community survey expanded upon places of residency to include individuals who came from out-of-state and those who were born here and made the decision to stay here.

Previous Place of Residence



The survey indicated respondents' household size was between one and two individuals, a 12.5% increase from 2012. Household size over three has fallen 12.5% in the same time frame, which could be attributed to the presence of empty nesters, or those of an older demographic moving out of the community.

Household Size



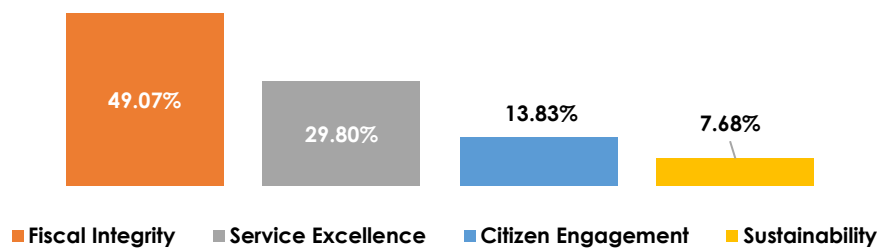
Overall, the survey specified a number of demographic trends that may provide a snapshot of the most common type of resident the Village serves. The 2012 survey indicated the most common type of respondent lived with three or more individuals, with the survey respondent being between the ages of eighteen and sixty-four. This same resident was most likely to have lived in the Village from between six and twenty years.

The 2017 survey has depicted a respondent's household is likely to have one or two people who are above the age of 65 and who have lived in the Village for more than twenty years.

Strategic Initiatives Results

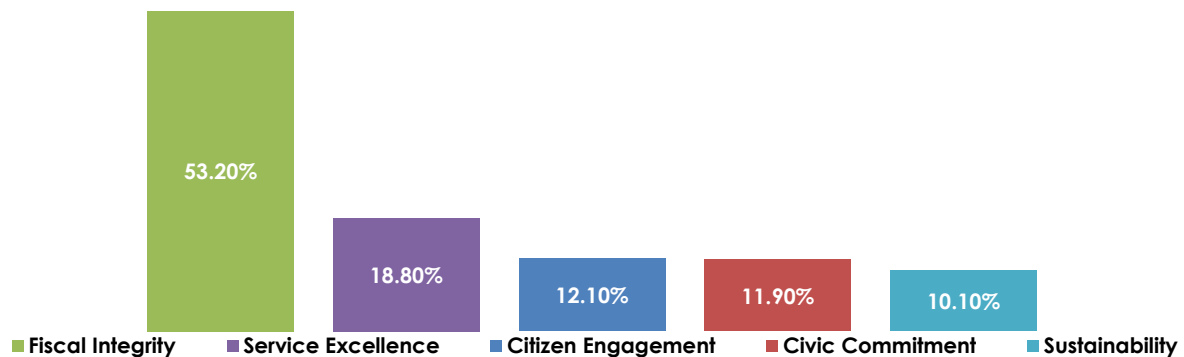
The Village is guided by four Strategic Initiatives of Fiscal Integrity, Service Excellence, Civic Engagement, and Sustainability, as adopted by the Board of Trustees. The purpose of the Strategic Initiatives is to provide a foundation for sound decision-making.

2017



In 2012, the Village of Bayside was guided by five Values for Outcomes, as indicated by the below graph. However, due to the overlap in Citizen Engagement and Civic Commitment, the two were blended into the singular category of Civic Engagement. Despite this change, the 2017 survey indicates that respondents still hold the same beliefs in guiding values for the Village. Except for some fluctuations in numbers, the rankings provide a consistent finding that Fiscal Integrity is most important, followed by Service Excellence.

2012



Civic Engagement Results

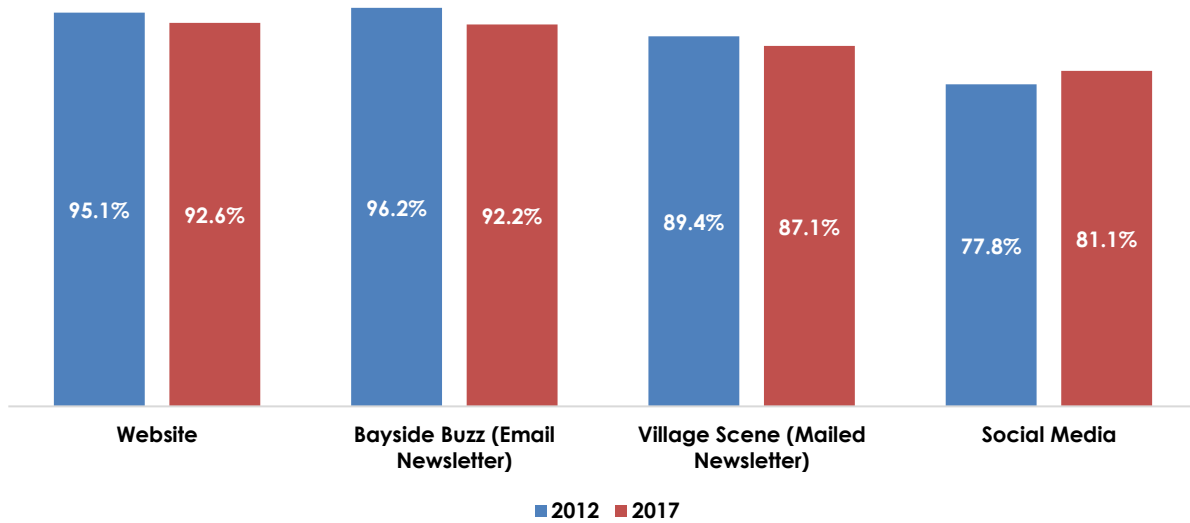
The purpose of the civic engagement section of the survey is to identify the effectiveness of resident engagement, education, and information through transparent and diverse methods of communications. Additionally, results are analyzed to determine how community values, public spaces, and sense of community promote Village desirability.

Survey respondents have shown that the Village is a consistently desirable place to live with high marks in community pride, likelihood of recommending Bayside as a place to live, and likelihood of staying Bayside for the next five years. Overall:

- 91.1% feel the frequency of Village communications is excellent or good.
- 88% feel the content of Village communications is excellent or good.
- 82.4% read the printed monthly newsletter "Village Scene". However, this shows a 7% decline in readership of the newsletter from 2012 where 89.4% of respondents indicated as such.
- 89.1% that read the monthly printed newsletter "Village Scene" found its content to be useful.

In a shift from 2012, the Village website is now considered to be the best common form of communication by respondents, followed closely by the Bayside Buzz. With an objective of 80% favorability, all methods of communication are meeting and exceeding this goal.

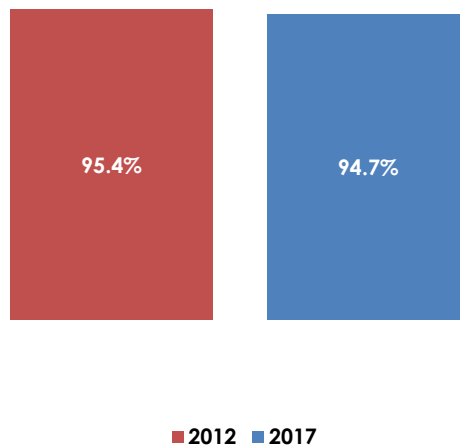
Communication Methods



While utilizing the website, 69.8% of respondents stated they had never had trouble finding information or content on the website. 15.8% said they had navigation issues, the largest detractor.

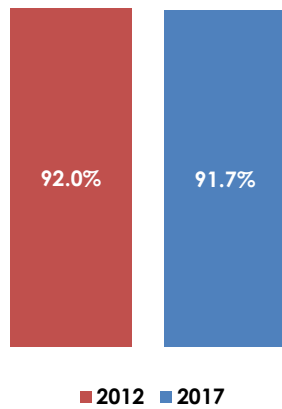
Survey respondents' pride in the Village has largely stayed consistent between the administering of the 2012 and 2017 surveys.

Community Pride

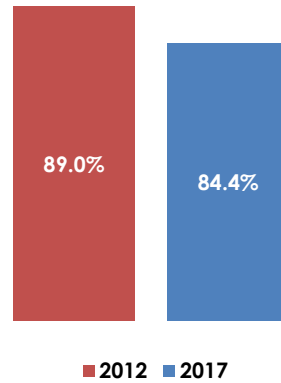


Staying consistent with the previous measure, the likelihood of recommending Bayside as a place to live has stayed consistent. However, a 4.6% drop in those who plan on remaining in the Village for five years can possibly be attributed to an aging population looking for the phase of life-cycle housing.

Recommend Living in Bayside



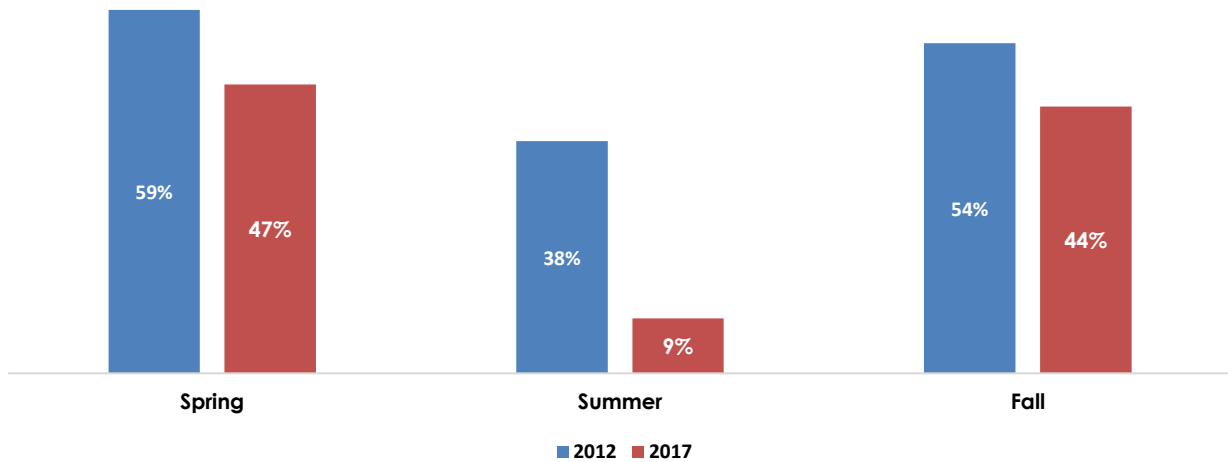
Remain in Bayside for 5 Years



In 2017, the Village staged six community events, ranging from three seasonal Village Clean-Up Days to the annual Village Picnic, 4th of July Parade, and Fright Night. The survey asked respondents to indicate which events they had attended to gauge participation levels.

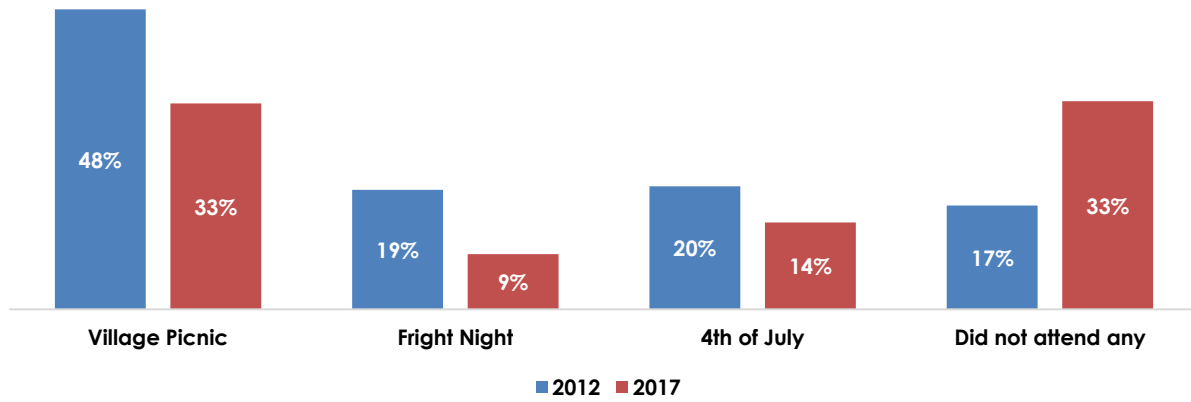
The Clean-Up Day events were by far the most popular and well-attended Village events in 2016. Despite their popularity with Village residents, survey respondents indicated a drop-in attendance numbers from the 2012 survey.

Clean-Up Day Attendance



Declining attendance has been an across-the-board trend at community events, as indicated with the chart above. Survey respondents indicated a 17% increase in those who did not participate in any community events, including the Clean-Up Days.

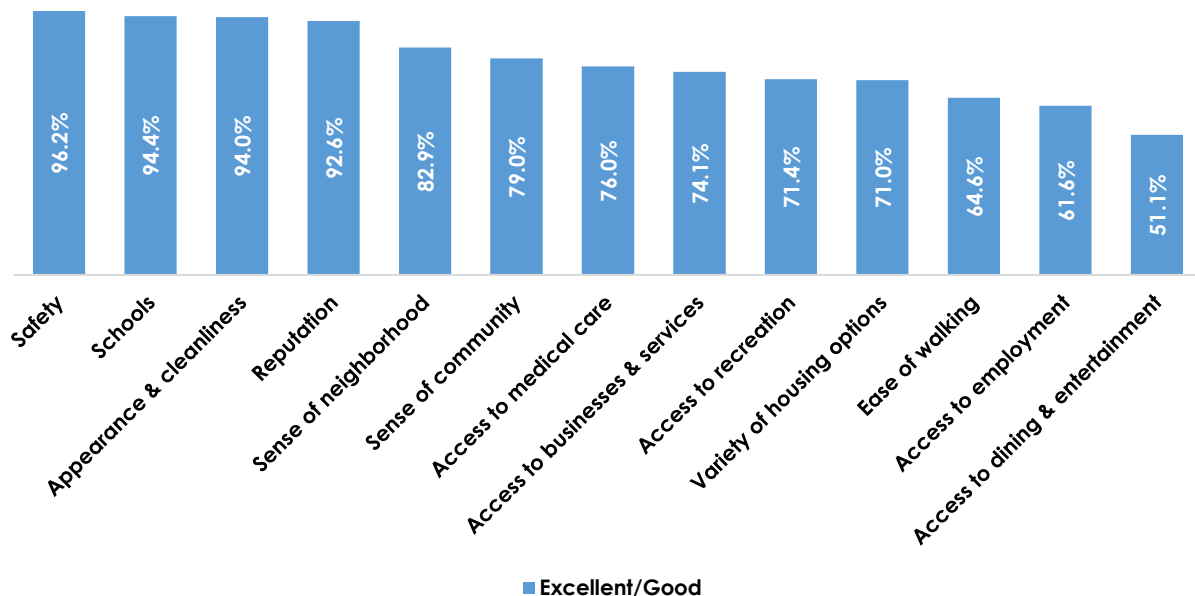
Village Events Attendance



To address declining participation at Community Events, the Village formed the ad-hoc Special Events Committee in 2017, composed of Village residents. This committee meets specifically to discuss methods to promote community events, garner donations from sponsors, and incubate “fresh” ideas for future events.

The five highest-rated characteristics were safety, schools, general appearance and cleanliness, Village reputation, and sense of neighborhood. Coupled with the results respondents' pride and likelihood of recommending Bayside as a place to live, the Village has many positive attributes that are bringing people to the community, and keeping residents here.

Characteristics of Bayside

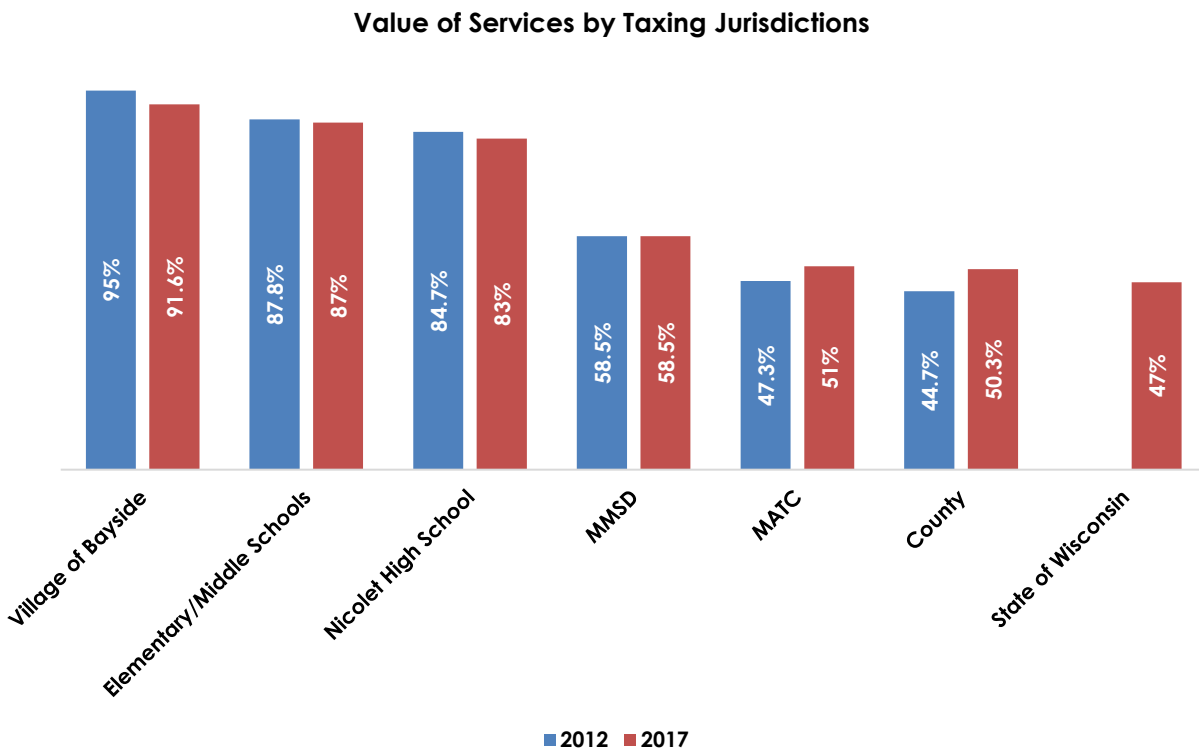


Respondents continue to rate Village communication methods, frequency, and content as excellent. Community pride remains strong, as does the likelihood of respondents to recommend living in Bayside. The likelihood of remaining in Bayside has slightly decreased from 2012, which may be attributed to an aging population as discussed earlier. Village attendance has decreased; however, the Village is taking pro-active steps to address this trend. When looking at characteristics of Bayside, safety, schools, appearance and cleanliness, reputation, and sense of neighborhood were all rated as the five most important to respondents. In all, community values, public spaces, and sense of community have all continued to promote the Village's desirability.

Service Excellence Results

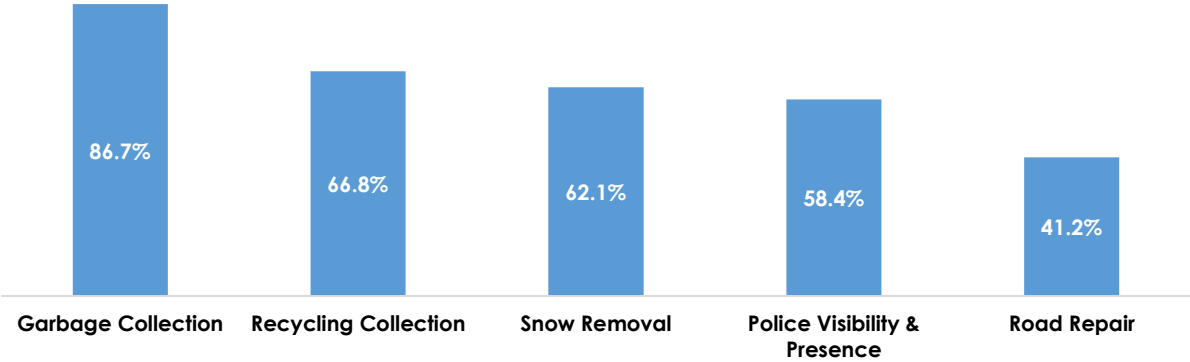
The purpose of the Service Excellence section of the survey is to gauge resident perception of the importance, scope, and quality of Village-provided services.

When compared against seven taxing jurisdictions that appear on residents' tax bills, the Village is rated the highest for value of provided services. On the other hand, the State of Wisconsin is rated the lowest.

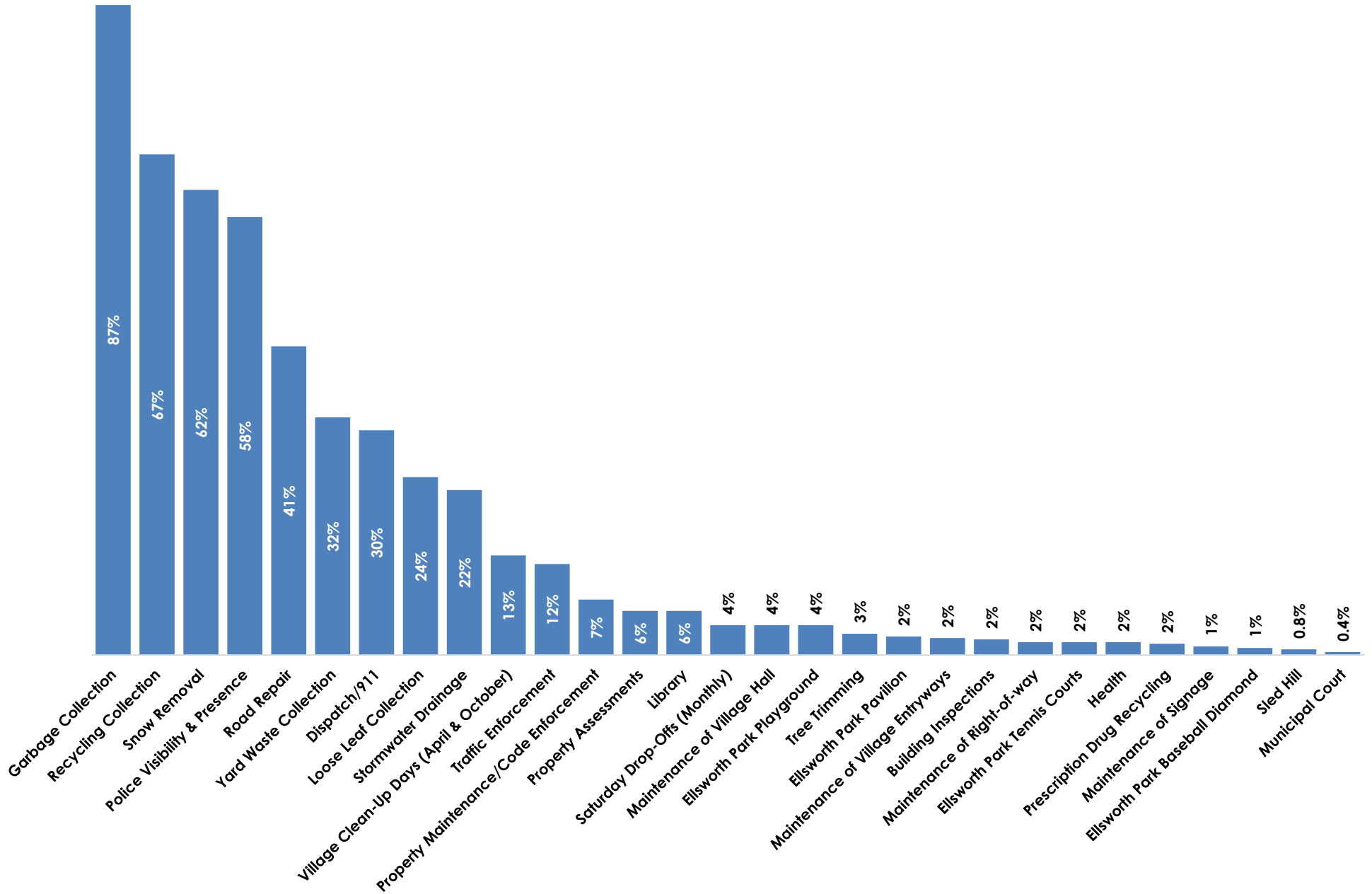


Residents have identified the five most important Village services as garbage collection, recycling collection, snow removal, police visibility & presence, and road repair. In 2012, the five most important services were garbage collection, recycling collection, snow removal, police visibility & presence, and road repair.

Most Important Services

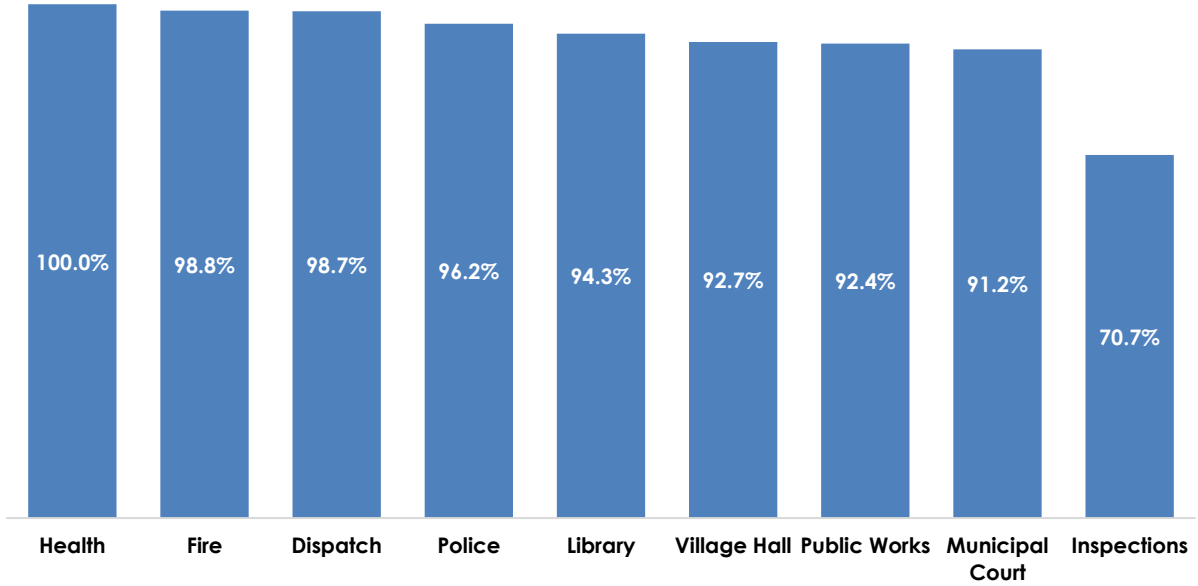


Most Important Village-Provided Services



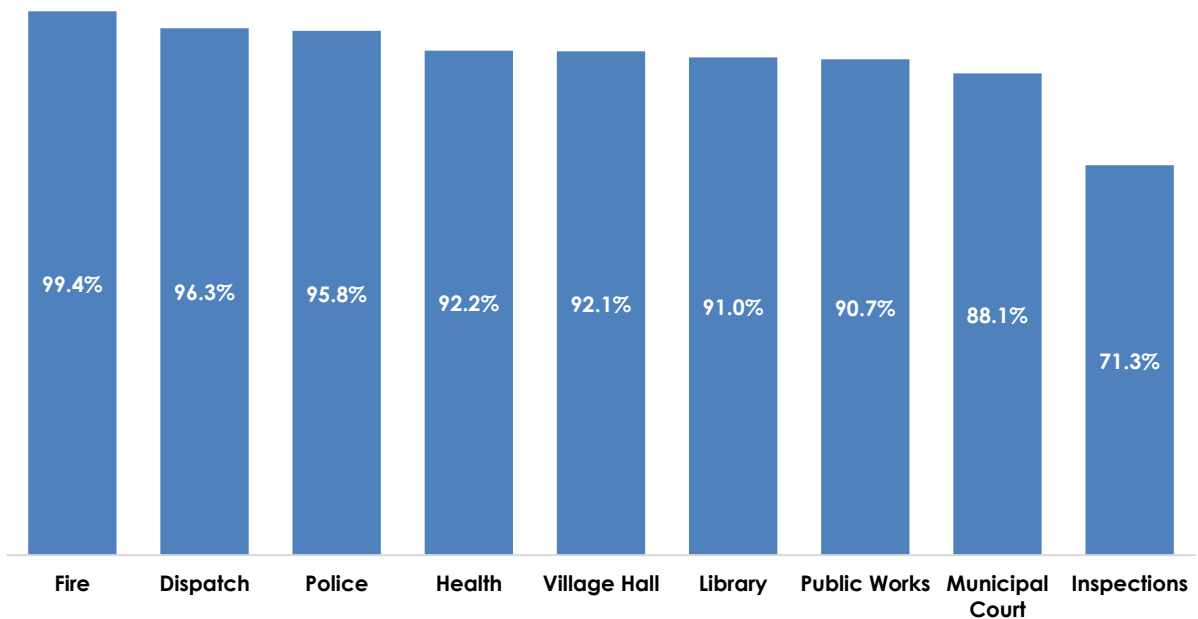
It is not only important what services the Village provides, but the manner in which they are provided. When asked about the courtesy of representatives from Village departments, eight of nine ranked above the Village 80% target.

Courtesy



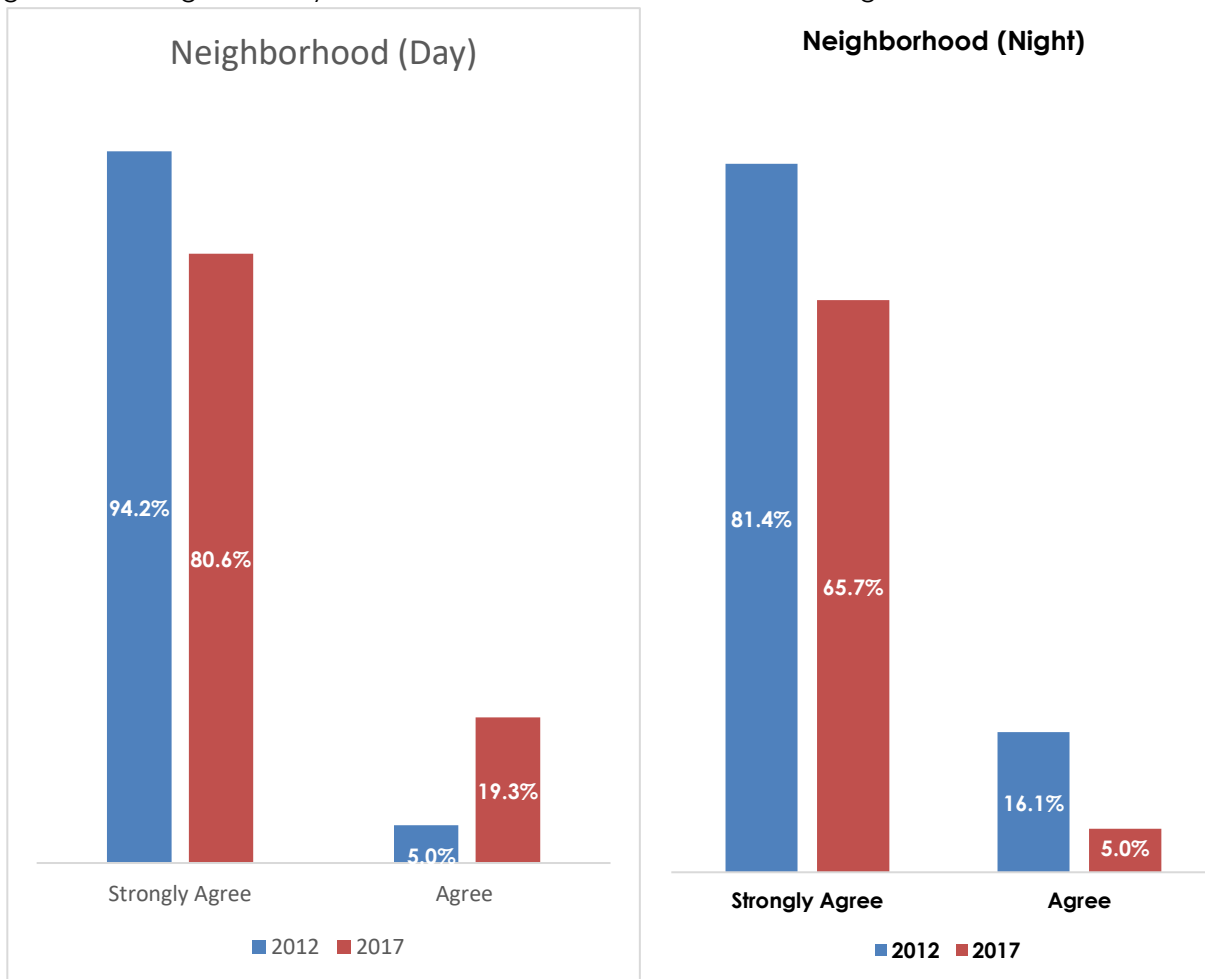
When asked about the knowledge of representatives from Village departments, eight of nine ranked above the Village 80% target.

Knowledge



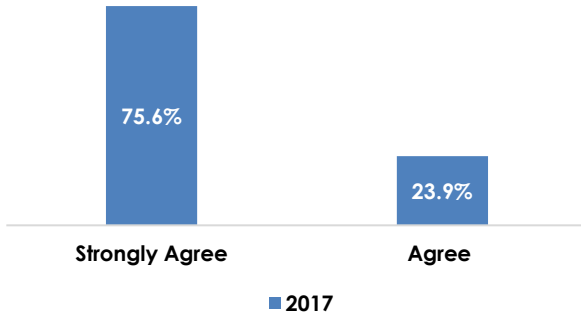
Safety is one of the more important cornerstones for municipal government, hence the prominence of its inclusion in the 2017 Community Survey. In order to address and identify public safety concerns, respondents were asked to indicate geographic locations or activities in the Village that may need more police presence and visibility. The survey has shown that respondents feel safe in the Village, both during the day at night. However, the intensity of feelings of safety have trended downward.

In neighborhoods, respondents indicated that strong feelings of safety have fallen from 94.2% to 80.6% as general feelings of safety have increased from 5% to 19.3% during the day. Respondents indicated that strong feelings of safety have fallen from 81.4% to 65.7% while general feelings of safety have increased from 16.1% to 33.1% at night.

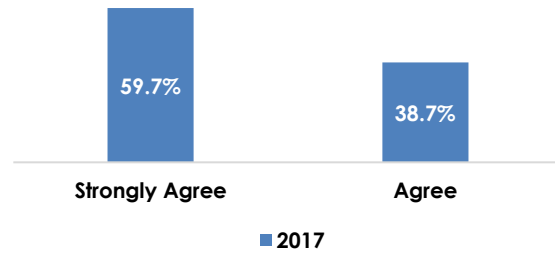


New to the Community Survey was indicating safety within the overall community. Results indicate 75.6% report strong feelings of safety, whereas 23.9% report feeling safe during the day. 59.7% of respondents indicated strong feelings of safety, whereas 38.7% reported feeling safe.

Community (Day)

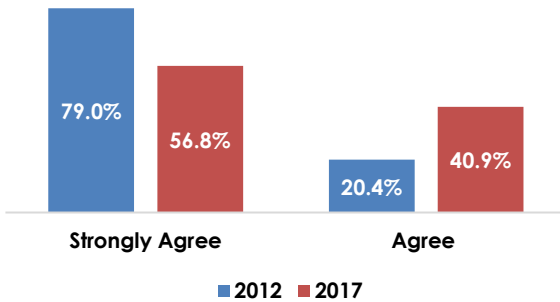


Community (Night)

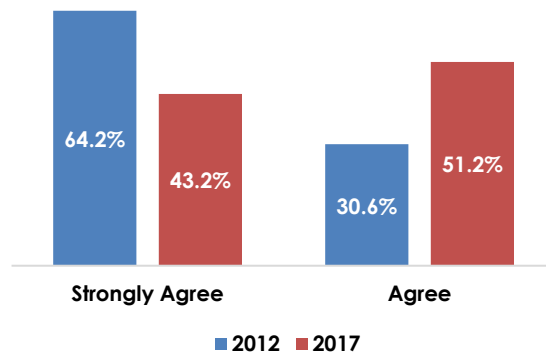


In retail/commercial areas in the Village, feelings of being very safe have fallen from 79% to 56.8% while general feelings of safety have increased from 20.4% to 40.9% during the day. Feelings of being very safe have fallen from 64.2% to 43.2% while general feelings of safety have increased from 30.6% to 51.2%.

Retail/Commercial Area (Day)

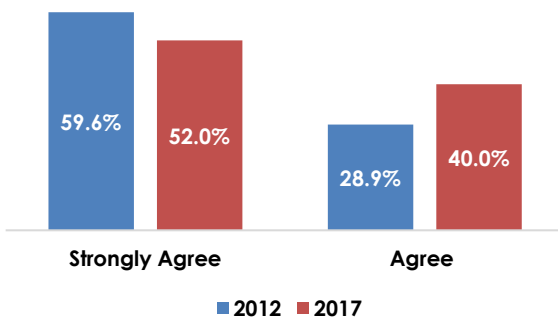


Retail/Commercial Area (Night)

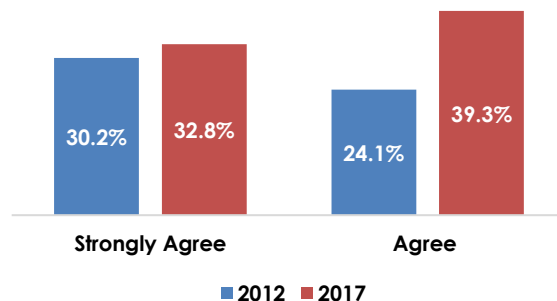


When riding a bike during the day, feelings of being very safe have decreased from 59.6% to 52% while general feelings of safety have increased from 28.9% to 40%. At night, respondents said that strong feelings of safety have risen from 30.2% to 32.8% at the same time that feelings of safety have also risen from 24.1% to 39.3%.

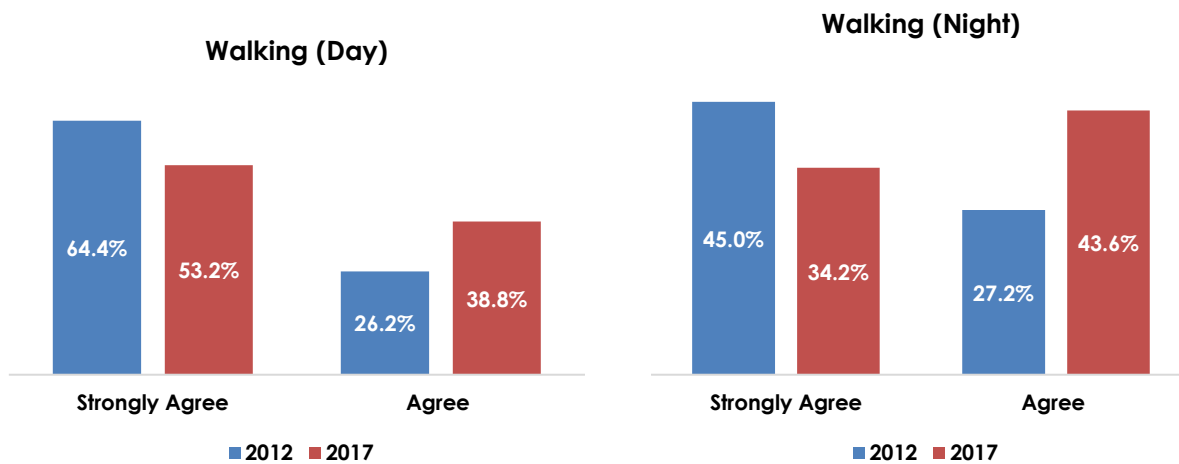
Riding Bike (Day)



Riding Bike (Night)



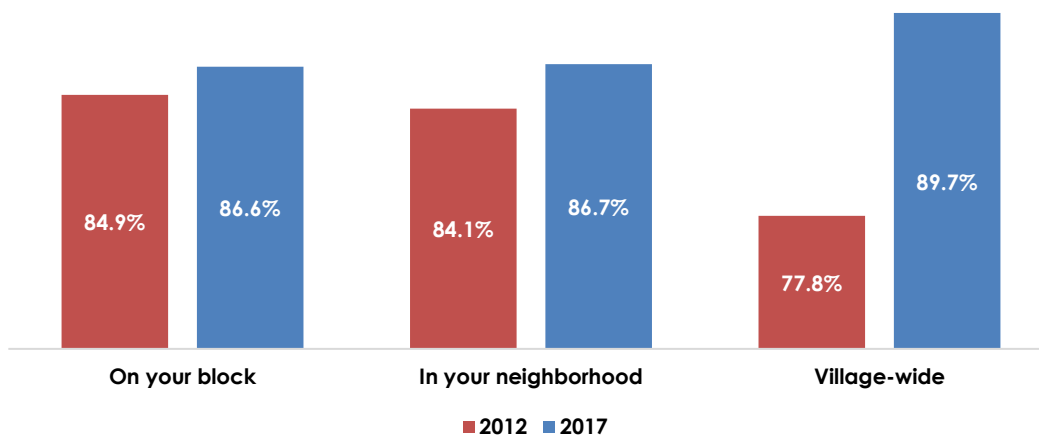
When walking in the Village during the day, respondents' have shown that feelings of being very safe have fallen from 64.4% to 53.2% while general feelings of safety have increased from 26.2% to 38.8%. Lastly, when walking in the Village at night, respondents showed that feelings of being very safe have fallen from 45% to 34.2% while general feelings of safety have increased from 27.2% to 43.6%.



Overall, respondents feel the Village is a very safe place.

Property maintenance satisfaction from survey respondents has trended higher compared to 2012. Respondents have indicated that abandoned vehicles, poor lawn care, and other concerns are not as prevalent as they were in the past.

Property Maintenance Satisfaction



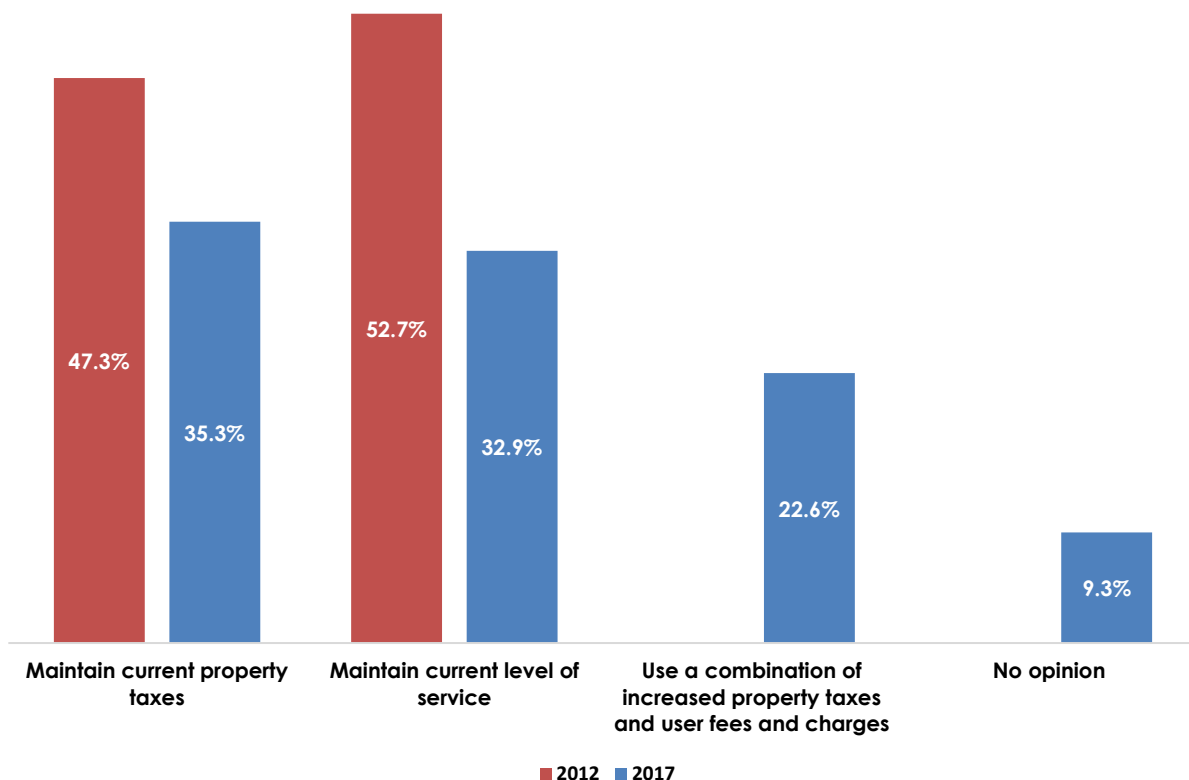
Village residents continue to be satisfied with the value of Village-provided services, rating it the highest amongst seven taxing jurisdictions in the community. The community continues to indicate garbage collection, recycling collection, snow removal, police presence and visibility, and road repair as the most important services. The way services are conducted also ranked highly in courtesy and knowledge. Safety in the community has remained high among residents. Compared to 2012, property maintenance satisfaction has increased, indicating that these issues are not as prevalent as they had been in the past.

Fiscal Integrity Survey Results

The purpose of the Fiscal Integrity section of the survey is to identify the intersection of efficient service delivery with available financial resources.

Survey respondents felt that maintaining property taxes to maintaining current services was more important by 2.4%. Nonetheless, 55.5% of respondents would rather maintain Village services through taxes, fees, and charges. These results indicate a stronger desire to maintain current service levels than in 2012.

Addressing Rising Costs



Sustainability Survey Results

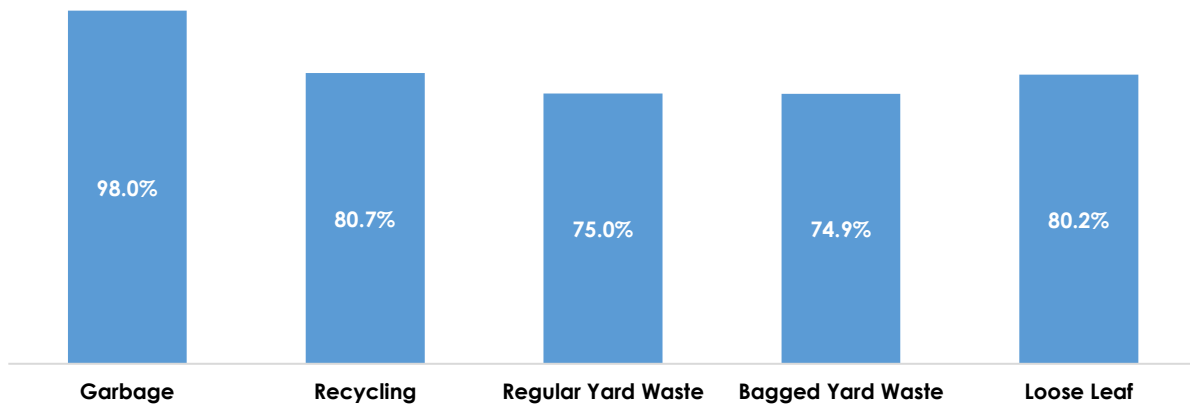
The purpose of the Sustainability section of the survey was to identify the balance between demand-based collections, environmental responsibility, and cost convenience.

- 86.5% of respondents reported that they have made efforts to recycle more in the last twelve months. 69.3% said they had made efforts to reduce garbage as well.
- 84% said their recycling container is three-quarters full or greater when they put it out for pick up.
- 43.4% of respondents said that their garbage container is three-quarters full or more when they put it out for pick-up.

- 51.3% said a quarterly recycling drop-off at Village Hall would help them recycle more.
- 41.8% of respondents utilize the prescription drug drop-off box. The next most used recycling was small electronics recycling with 38.9% of respondents indicating that they utilize this service.

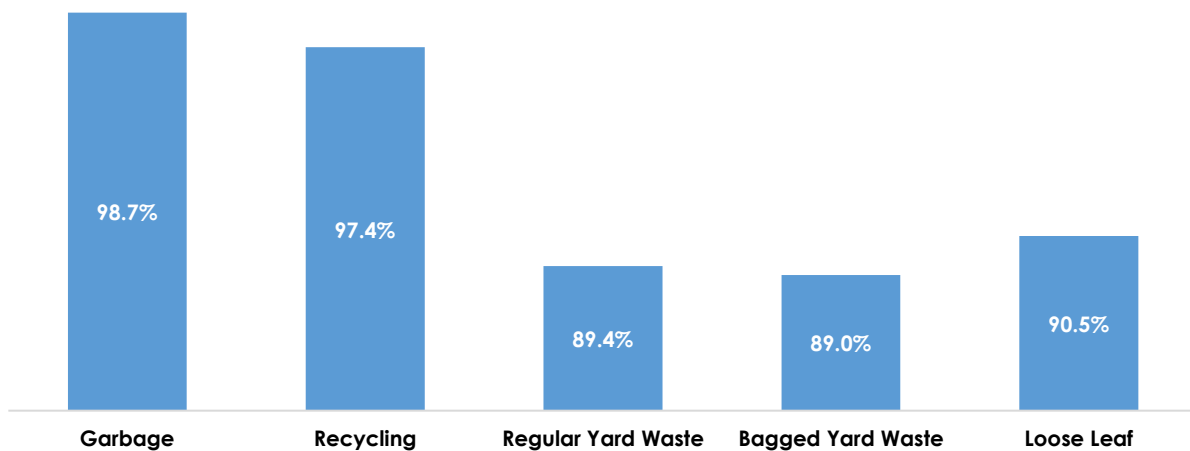
Bagged yard waste was the lowest-rated collection in terms of frequency, followed by regular yard waste. Whereas garbage is a weekly occurrence for residents, the low ratings may be attributed to the lesser frequency of these services.

Frequency of Collections



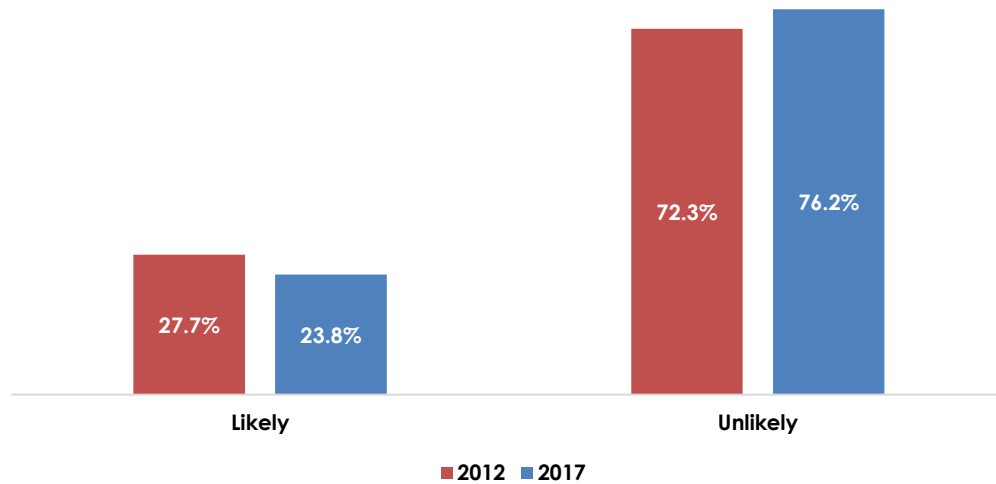
The overall service of collections that are provided by the Village were highly ranked, exceeding the 80% favorability goal set by the Village. The lowest rated was bagged yard waste, followed closely by regular yard waste and loose leaf collections. This may be attributed to the methods behind how these collections are conducted.

Service of Collections



In order to help increase recycling collection accessibility, the Village asked survey respondents about their willingness to participate in a weekly, fee-based recycling program. Compared to the results in 2012, there was a 3.5% drop in willingness to do so.

Participation in Fee-Based Recycling



Bayside residents continue to value the collection services provided. Respondents also indicated a continued desire for more recycling opportunities and indicate the Clean-Up Days as the most attended community event.

2018 Goals

Fiscal Integrity: Provide strong current and future stability

Budgetary Oversight

- Post monthly financial reports to website
- Identify and apply for applicable grant funding.
- Monitor day-to-day finances and budget.
- Receive the Government Finance Officers' Association:
 - Certificate of Achievement for Excellence in Financial Reporting
 - Distinguished Budget Award
- Purchase necessary capital items for 2018.
- Identify capital items/repairs for future budget years.
- Implement new Employee Health and Dental Insurance programs.
- Manage B-series bond assessment payments from municipal water project.
- Identify key financial health measures and complete 2017 fiscal analysis.
- Update administrative fee schedule.
- Revise dispatch center/municipal court in-person payment methods.
- Evaluate options to merge citizen request center and online payments into one integrated platform.

Long-term Financial Sustainability

- Develop long-term financial sustainability plan.
- Negotiate long-term successor Dispatch and Records Management System agreement with seven communities and North Shore Fire Department.
- Negotiate successor collective bargaining agreement with Local Teamsters 200/Police Department.
- Examine redevelopment opportunities with Community Development Authority.
- Complete annual audit with minimal material weaknesses.
- Update Capital Improvement Program projections through 2025
- Develop five-year revenue and expense budget projection based on historical trending and future constraints.
- Survey and identify neighboring communities desire to explore additional service and purchasing consolidation opportunities.
- Examine financial investment strategies and providers.

Fiscal Integrity

2018 Goals

Civic Engagement: Promote public spaces, community values and transparent communications.

Outreach and Communications

- Create and distribute service satisfaction survey.
- Produce monthly Village Scene community newsletter.
- Circulate weekly Bayside Buzz electronic newsletter.
- Present and publish monthly Department reports on website.
- Develop monthly communications and outreach report.
- Enhance social media presence and followers.
- Enhance content on Village website.
- Create blog for Village news and events.
- Post results and locations of speed studies on Village website.
- Maintain safe transaction area for online buying and selling.
- Expand Access Bayside App reach to 200 users.
- Produce annual State of the Village.

Community Events

- Work with Community Events Committee
 - Enhance Village events,
 - Implement sponsorship program,
 - Create cost-centers for each Village event
- Organize Village Picnic, 5k, 4th of July Parade, Clean-Up Days, and Fright Night.
- Develop resident Town Hall listening sessions with Village staff.
- Host additional special information and educational meetings.
- Host monthly drop-off days.
- Provide 911 education at schools.
- Hold 2018 elections.

Civic Engagement

2018 Goals

Service Excellence: Provide solution-based innovative services

Infrastructure Maintenance

- Complete crack sealing and line striping internally.
- Enhance preventative maintenance efforts on vehicles, sewer system, stormwater system, and facilities.
- Complete stormwater culvert replacement program in conjunction with road project.
- Complete Ellsworth Park weekly facility cleaning and monthly playground safety inspection.
- Complete sanitary sewer cleaning and enter maintenance data into GIS system.
- Rebuild manholes in 2018 road project areas.
- Develop Private Property Inflow/Infiltration lateral improvement program and funding assistance.
- Complete monthly lift station maintenance, including pump and alarm checks.
- Complete annual road construction project.

Recognition

- Receive ICMA Center for Performance Measurement, Excellence in Performance Measurement Award.
- Maintain Police Department accreditation.
- Renew NOAA Storm Ready Community designation.
- Certify Communication Center training program.

Efficiency and Excellence

- Administer Employee Recognition and Wellness programs.
- Distribute monthly employee newsletter.
- Maintain employee intranet.
- Hold quarterly Safety Committee meetings.
- Conduct post-injury accident reports and investigations.
- Develop and implement updated succession plan.
- Complete necessary and pertinent safety, leadership, customer service, and mission critical training.
- Participate in select traffic safety programs and grants.
- Utilize Personnel Management for pending retirements, leadership development, and the evaluation of scheduling alternatives
- Implement Milwaukee County District Attorney's Office e-signature process.
- Transition to OASIS digital radio system.

Service Excellence

- Maintain low crime numbers by continuing high visibility enforcement model.
- Implement updated performance evaluation system.
- Explore additional consolidation/service enhancements for North Shore information technology services.
- Develop demand/request-based collection system to enhance current collection systems.
- Enhance permitting and inspection compliance.
- Develop information technology strategic plan.



Service Excellence

2018 Goals

Sustainability: Provide solutions to promote the Village resources.

Aesthetic appeal and natural resources

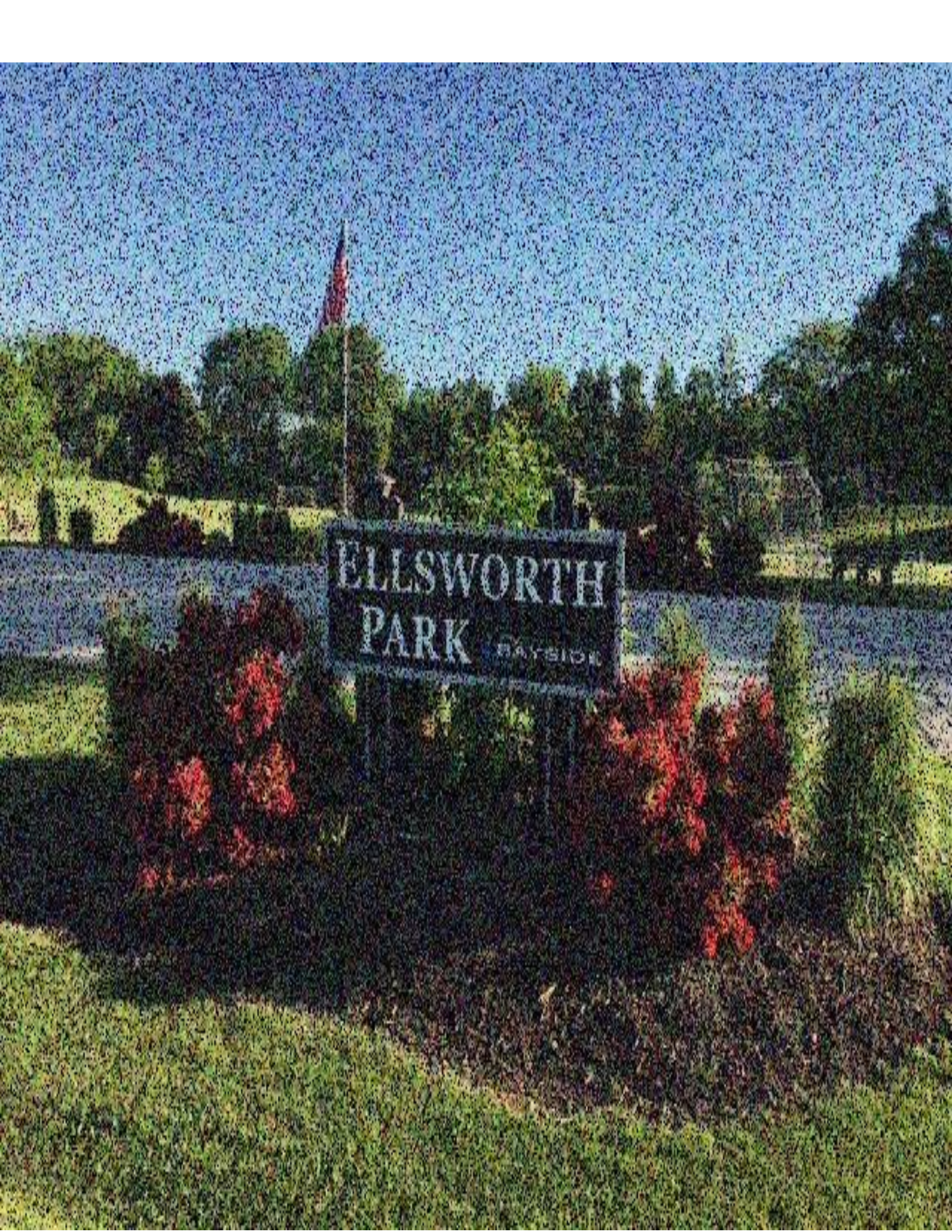
- Continued implementation of Emerald Ash Borer Management Program.
- Remove 100 worst-rated trees public trees.
- Plant 100 new public trees.
- Maintain a strong aesthetic appeal of Village Hall, Village-owned property, medians, rights-of-way, and private property through the private property maintenance program.
- Develop and implement community cul-de-sac enhancement program.

Being Green

- Host two large-scale community clean up days.
- Host monthly small-scale drop-off days.
- Obtain the Urban Forestry Grant to complete a tree study/inventory.
- Decrease garbage tonnage by 2%.
- Increase recycling tonnage by 2%.
- Hold Household Hazardous Waste drop-off.
- Enhance Prescription Drug Drop-Off outreach.
- Reutilize yard waste and sell as mulch by-product.
- Receive the Bird City USA Sustained Flight Award.
- Receive the Tree City designation and Growth Award.

Sustainability

ELLSWORTH
PARK DAYTON



BUDGET OVERVIEW

Each year, the Village's budget is evaluated by the Government Finance Officers Association (GFOA), which offers critiques, praise, and other suggestions to help improve every aspect of the budget document. This year's budget has placed an increased emphasis on performance measurement, management, and how we can improve overall service delivery to residents.

The budget guidelines approved by the Board of Trustees were used as the foundation to create the 2018 financial blueprint for the Village. The 2018 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all Village related expenses. Overall, the budget hopes to achieve the following:

The Budget as a Policy Document

As a policy document, the budget indicates what services the Village will provide during the next fiscal year. Throughout the document the reader will have the opportunity to view both long and short-term goals, and how the financial policies will interact to meet the needs of Village residents.

The Budget as an Operations Guide

As an operations guide, the 2018 budget provides detailed expenditures based upon departmental need. However, Bayside does not departmentalize most functions, but rather removes these silos (where applicable) to act in accordance with the four adopted Village strategic initiatives. Readers will find individual mission statements, along with detailed line-item history and expenditure layout.

The Budget as a Financial Plan

As a financial plan, the budget summarizes and details the cost to the citizens of Bayside for services received, as well as funding information. The document will outline major revenue sources, expenditures, and overall changes and challenges from previous years. The Budget in Brief provides a quick synopsis of expenditures and revenues, while the Fiscal Analysis gives a more detailed introspective.

The Budget as a Communications Device

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Over the past several years, staff has worked diligently to provide summary information available in text, charts, tables, and graphs. We have also begun including individual case study information to help highlight a particular area of service. Bayside takes great pride in our performance measurement program as well. The user will notice several different measurables, as well as how they are incorporated into goals and management methods.



2018 BUDGETARY GUIDELINES

The budget for the Village is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Board of Trustees. This section describes the guidelines that govern the preparation and implementation of the Village's budget. Each year, the respective subcommittees and Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The 2018 Budget guidelines are outlined below, and include:

Fiscal Integrity

- Compliance with Levy Limits.
- Consider utilization of Fire Department Levy Cap Exemption.
- Compliance with Expenditure Restraint Program.
- Provide financial transparency and accountability.
- Provide personnel programs are implemented in a fiscally-responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants and assessments effectively.
- Promote financial sustainability through examination of long-term budget projections and planning.
- Implement program(s) to stabilize health insurance increases.

Civic Engagement

- Promote effective solutions for timely and relevant communications with residents.
- Enhance customer service methods.
- Provide Community Event opportunities for residents and continue to expand the community event sponsorship program that supports these events.

Service Excellence

- Maintain public right-of-way, road reconstruction initiatives, and continued investment and maintenance in sewer and stormwater systems.
- Deploy public safety resources effectively for maximum visibility within the Village.
- Provide effective training, resources, and leadership development for Village staff.
- Further Communication Center usage of advanced technologies, sound and timely quality control review, policy development and implementation, and advanced training measures.
- Building inspections and property maintenance are completed in a timely and thorough manner to maintain property values.
- Internal operations such as human resources, records management, and information technology utilize time saving technology and programs.
- Utilize performance metrics to enhance service delivery through increased efficiency.

Sustainability

- Continued implementation of Emerald Ash Borer Management Plan.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
 - Continue to offer monthly drop off nights
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt areas in Village.
- Maintenance of the sewer system to prevent back-ups or overflows. Digitize all records pertaining to maintenance of sewer systems and infrastructure.

EXPLANATION OF BUDGETARY PROCESS

Although the administration of the existing budget is a constant process, the preparation of the next year's budget generally begins in May with the establishment of the annual budget guidelines which serve as written goals and parameters for the development of the annual operating budgets. The Village uses the following procedures when establishing budgetary data reflected in this document:

1. During June - July, public strategic planning committee meetings are held whereby the Village Board of Trustees, its sub-committees, and Department Heads receive input and subsequently develop areas of emphasis and specific action items to provide a framework for the budget development.
2. In July, a Special Budget Session with Department Heads is held at which time budget instructions for the ensuing year are given by the Village Manager.
3. In late August – early September, Department Heads submit to the Village Manager, proposed operating budgets for the fiscal year which commences the following January 1. The operating budget includes proposed expenditures and means of financing them.
4. In late September – early October, the Village Manager submits the Executive Budget to the Village Board. Copies of the budget are made available for public use at the Village Clerk's Office and other venues.
5. In accordance with Wisconsin Statutes Section 65.90 (3), a Class 1 public notice is posted at least 15 days prior to a public hearing.
6. A budget public meeting/workshop is held by the Village Board and Village staff in the later part of October/November.
7. A public hearing is held the middle of November concerning the proposed budget.
8. During the month of November, the Village Board approves by resolution the proposed budget and sets the associated tax levy.



Bayside Village Hall

2018 BUDGET SCHEDULE

May 2017

- 8 Capital Improvement Plan (CIP) documents distributed to Department Heads for review and update.
- 16 2017 revenue projections completed.
- 22-31 Initial sub-committee meetings to provide guidance and direction on the following:
- 2018 budget process.
 - 2017 projections.
 - Identify operational, service, personnel, and community issues to address in 2018 budget, and discuss budget guidelines.

June 2017

- 14 CIP department requests due.
- 15 Village Board of Trustees consideration of budget guidelines and parameters.
- 21 2017 long term goals-strategic initiatives progress update.
- Budgeting worksheets distributed to department heads.
- Department heads complete 2017 revenue and expenditure projections.
- Status of 2017 Village-wide goals updated by each department head. Performance measurement completed.

July 2017

- 17 Department budget requests due.
- 2018 long term goals by each department and five-year budget projections completed.
- 21-31 Sub-committee meetings to review:
- CIP requests and 2018 department goals and budget requests.



October 2017

- 26 Distribution of the Village Manager's recommended budget.

November 2017

- 6-14 Sub Committee meetings (F&A, DPW, and Public Safety) to review Manager's recommended budget.
- 16 Public hearing, final consideration and approval of 2018 Village Budget, Sewer Enterprise Budget and Stormwater Budget.
- 30 Tax bills mailed.

BASIS FOR BUDGETING

The basis of budgeting for accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds use the modified accrual basis of budgeting and accounting. The budgetary level of control is at the department level. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred.

The Village maintains two proprietary or enterprise funds and one fiduciary fund, which use the accrual basis of budgeting and accounting. Under the accrual basis, revenues are recognized when they are earned and expenses when they are incurred. The budget is prepared on the same basis as the Village's annual financial statements. One difference between the basis of accounting and the basis of budgeting is in the treatment of capital expenses in the enterprise funds, which are included in budgeted expenditures but capitalized and removed from operating expense as reported in the financial statements.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school districts, technical college district and sewerage district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units.



County Line Road Entry-Way Sign

- Taxes are levied in December on the assessed value of the prior January 1.
- Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Village is entitled to the aids.
- Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available.

For 2018, the Village's fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund- 22
4. Public Safety Communications – 26
5. Consolidated Services Fund - 28
6. Long Term Financial Fund - 30
7. Police Capital Fund – 40
8. Public Works Capital Fund-41
9. Administrative Services Capital Fund-42
10. Public Safety Communications Capital Fund-46

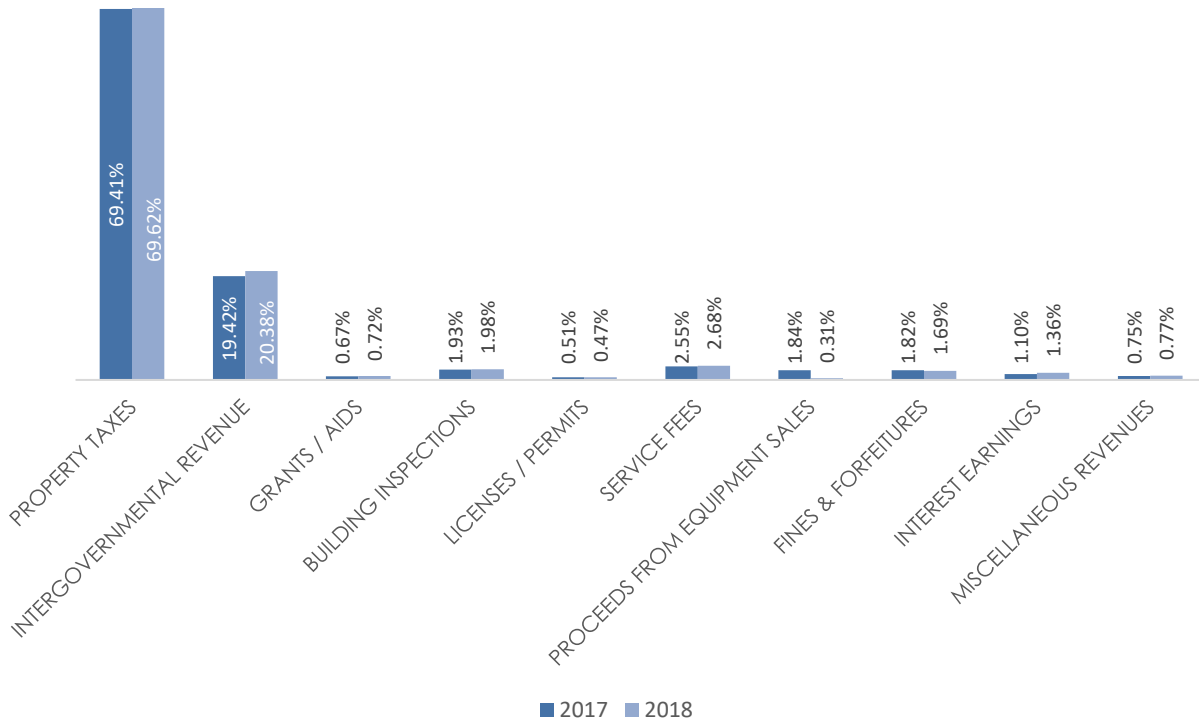
The Village reports the following funds:

1. **General Fund** -The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government.
2. **Sanitary Sewer Enterprise Fund** – The Sewer Enterprise Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.
3. **Stormwater Utility Fund** – The Stormwater Utility Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through equivalent run-off unit fees. In the enterprise fund the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.
4. **Public Safety Communications Fund(s)** – These funds were created in response to the Village taking on the Public Safety Dispatching and Record Management System function for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 26 houses all operating and maintenance monies, while fund 46 serves as the capital fund for building, technology and infrastructure.
5. **Consolidated Services Special Revenue Fund**- The Consolidated Services special revenue fund accounts for resources legally restricted to supporting expenditures for these specific programs- fire, health, and library. The tax levy is the major source of revenue.
6. **Long-Term Financial Fund** – The Long-Term Financial Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs, excluding that payable from proprietary funds. The tax levy is the major revenue source of revenue.
7. **Capital Funds**- The Capital Funds are used to account for financial resources to be used for the acquisition or construction of capital equipment or facilities in each department other than those financed by proprietary funds.

REVENUE SOURCES AND TRENDS

Property taxes represent the largest source of revenue for the General Fund, providing 69.62% of the operating revenue. The following charts show a comparison from where the General Fund monies are received.

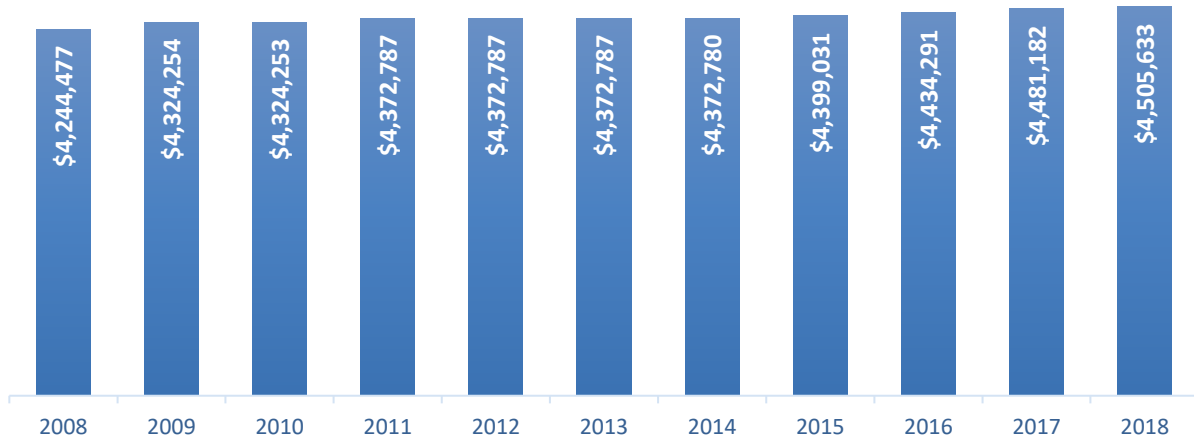
2017 & 2018 General Fund Revenue Source Comparison



Property Tax Revenue

The amount of the property tax levy for 2018 has increased slightly. The overall property tax levy for all funds is \$4,503,713. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state imposed levy limits. The following table shows the trend in the overall Property Tax Levy:

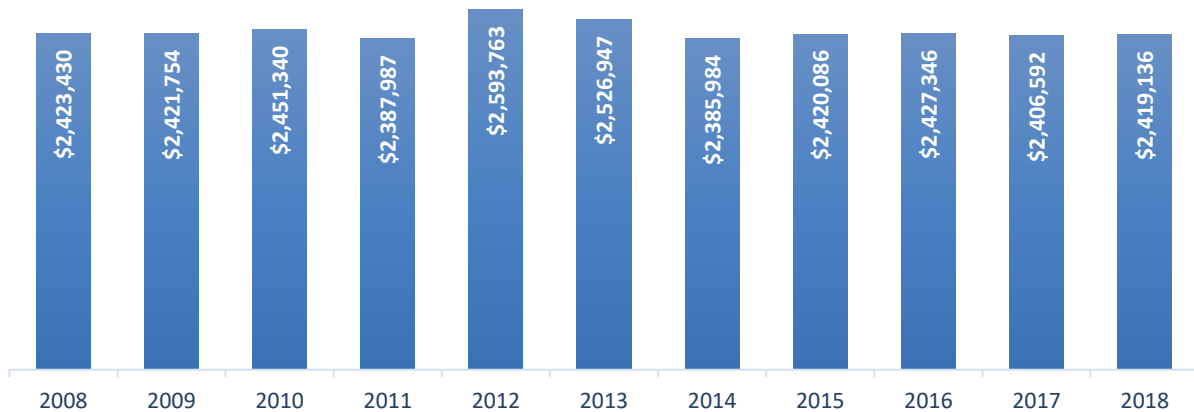
Overall Property Tax Levy



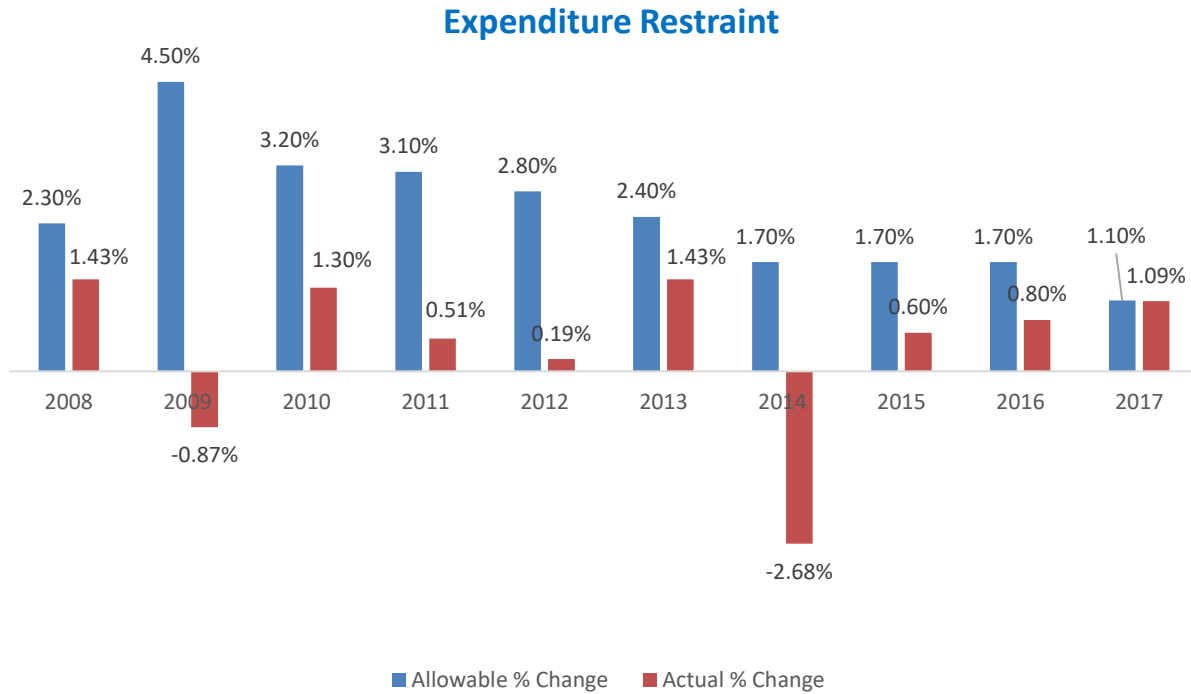
In the last ten years, the overall property tax levy has increased \$179,379, or 4.15%. The Consumer Price Index increase during that same time was 18.74%.

The general fund property tax levy is 53% of the overall property tax levy. The general fund is \$4,294 less in 2018 than it was in 2008.

General Fund Property Tax Levy



Over the course of the last ten years, the Village, along with other municipalities, must comply with State levy limits and the Expenditure Restraint Program (ERP) in order to qualify for State Aids. Levy limits provide a cap on the amount of the annual increase in the property tax levy by Net New Construction plus any increases in debt service. Meanwhile, the Expenditure Restraint Program limits increases in expenditures to the previous year's Consumer Price Index. During the last 10 years, expenditure increases have been limited under the ERP as illustrated below:



Ellsworth Park Planter Bed

State of Wisconsin State Aid

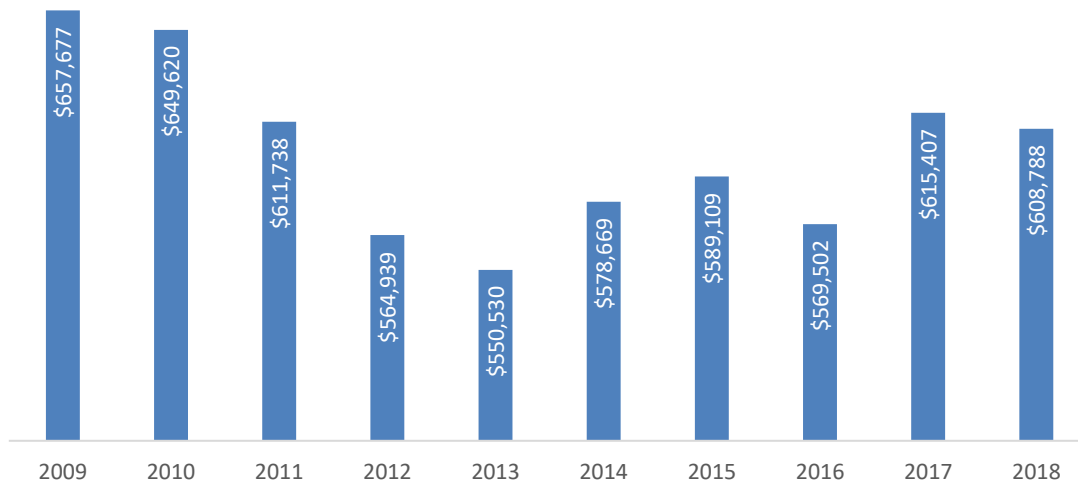
Monetary aids from the State of Wisconsin are the second primary source of Village revenues. The State of Wisconsin has significantly increased Transportation Aids in the last two fiscal years to assist in the replacement of aging infrastructure.

- The State Transportation Aid is the next largest source of revenue at 11.3%. The 2018 anticipated allocation is \$467,277. Of which, \$64,440 has been allocated to the Public Works Capital Fund. This is an \$56,936 (13.7%) increase from the 2017 amount received.
- The State funding provision for expenditure restraint is the third largest source at 2.4%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.69% of the Village's revenue. These revenues are based on a formula that considers per capita and aid able revenue factors.

Overall, State monetary aids were increased by 9.68% in 2018.

While State Aid is down \$48,889 since 2009, they have been increasing since reaching an all-time low in 2013. The following table illustrates the trend in overall State revenues discussed above:

State Aids



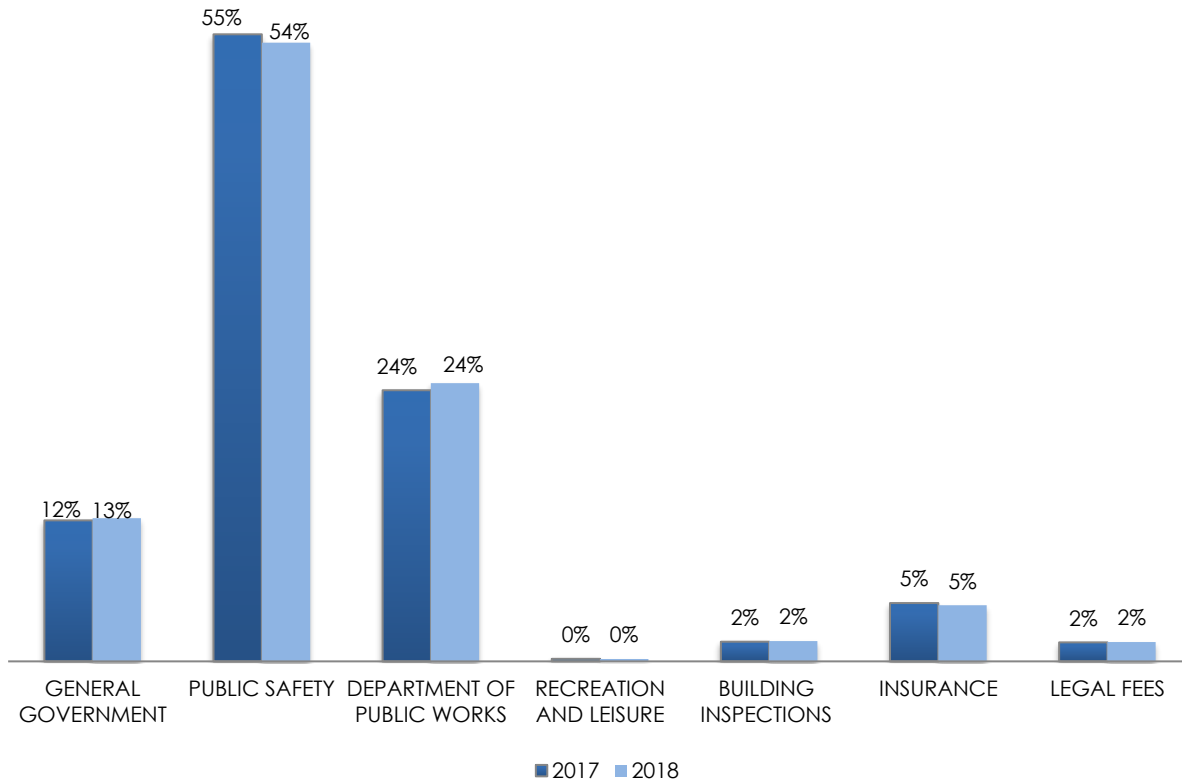
Other Revenue Sources

Other sources of revenue represent approximately 13.2% of overall general fund revenue, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community and Wisconsin being primarily reliant on property taxes, the Village has very limited options to generate additional forms of revenue.

EXPENDITURE TRENDS

Police expenditures account for over half of the annual general fund expenditures spent in both 2017 and 2018. The charts below illustrate where General Fund monies are allocated.

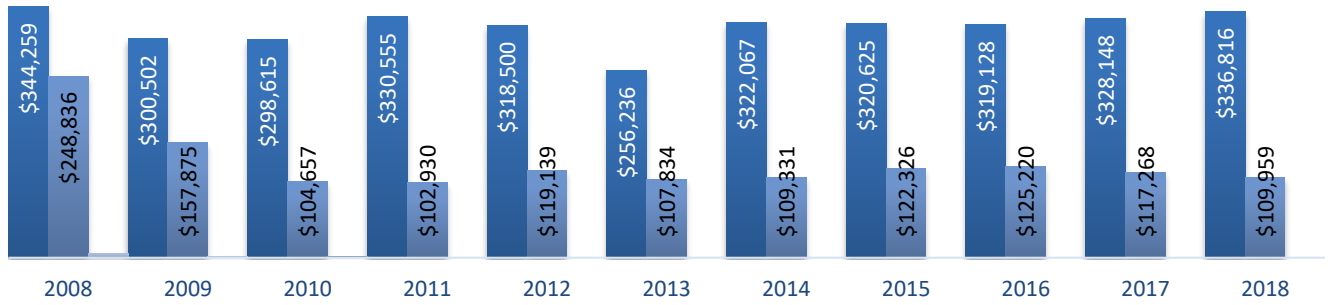
General Fund Expenditure Source Comparison



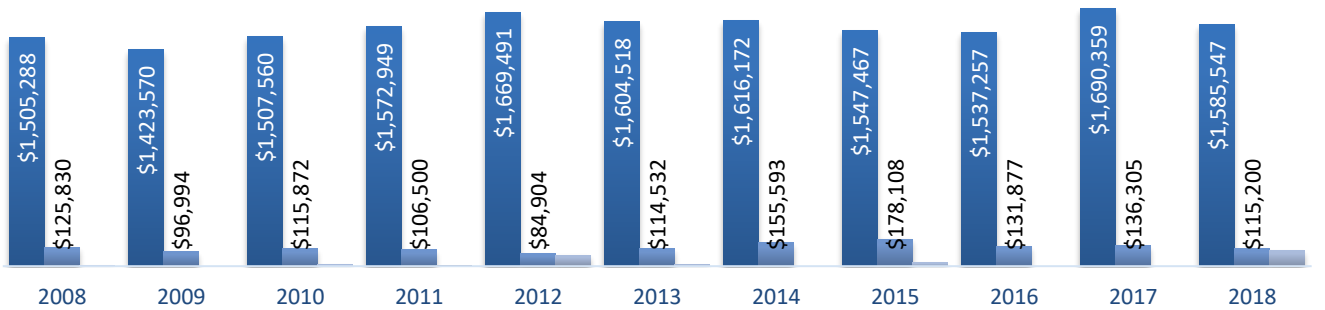
Public Works Yard Clean-up

DEPARTMENTAL EXPENDITURES TRENDS

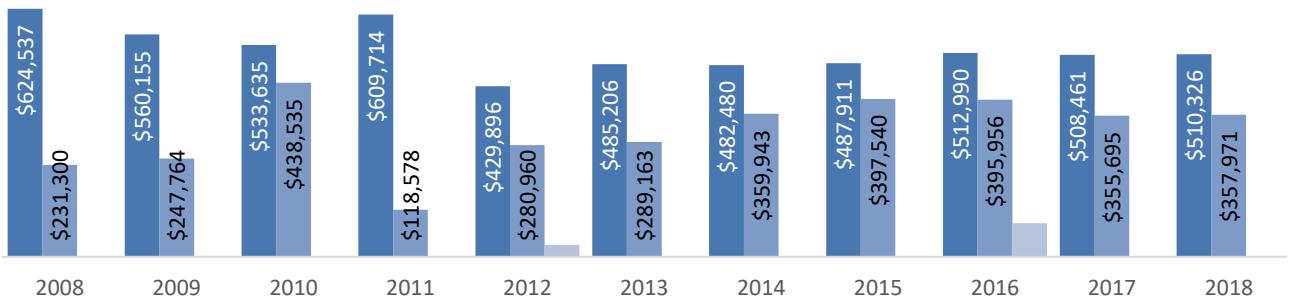
General Government



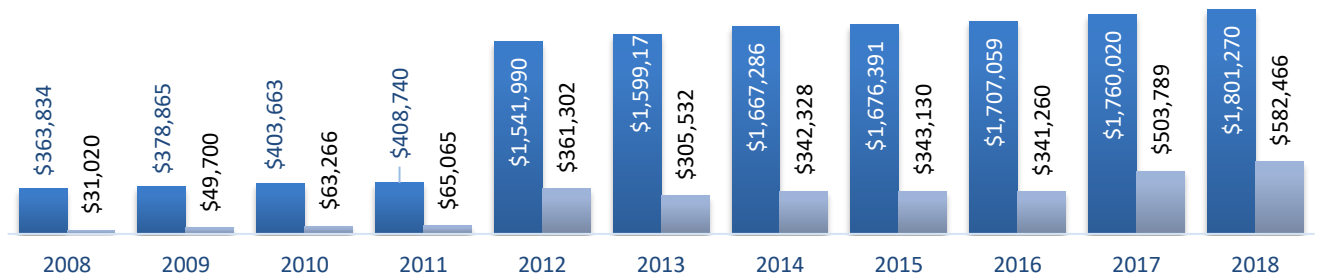
Police



Public Works



Public Safety Communications



*For all graphs; 2008-2016 are actual, 2017 are adopted, and 2018 amounts are proposed

2018 BUDGET SUMMARY

	2016 Actual	2017 Budget	2017 Amended	2017 Estimated	2018 Budget	Change
Revenues						
General Fund	3,639,405	3,575,385	3,588,966	3,625,491	3,552,709	-0.6%
Sewer	911,458	905,506	905,506	901,205	987,298	9.0%
Stormwater	475,573	495,972	570,972	564,448	529,887	6.8%
Public Safety Communications	2,309,540	2,281,077	2,389,879	2,395,850	2,317,610	1.6%
Consolidated Services	1,011,956	1,036,337	1,036,337	1,039,262	1,065,369	2.8%
Long Term Financial	1,234,194	2,203,424	1,184,614	1,197,855	1,243,369	-43.6%
Capital Improvements	1,434,355	250,336	250,336	267,328	221,276	-10.8%
Total	\$11,016,481	\$10,748,038	\$9,926,611	\$9,991,439	\$9,917,518	
Expenditures						
General Fund	3,576,548	3,575,386	3,525,386	3,447,715	3,552,709	-0.6%
Sewer	726,848	905,506	905,506	922,210	987,298	9.0%
Stormwater	438,258	495,972	594,504	616,373	529,887	6.8%
Public Safety Communications	2,197,000	2,281,077	2,383,620	2,287,881	2,383,736	4.5%
Consolidated Services	1,005,132	1,036,337	1,036,337	1,050,493	1,065,369	2.8%
Long Term Financial	1,235,536	1,268,986	1,268,986	1,268,986	1,289,962	1.7%
Capital Improvements	1,085,231	622,147	797,288	828,994	328,364	-47.2%
Total	\$10,264,552	\$10,185,411	\$10,511,627	\$10,422,652	\$10,137,325	
Revenues - Expenditures	\$751,930	\$562,627	-\$585,016	-\$431,213	-\$219,806	

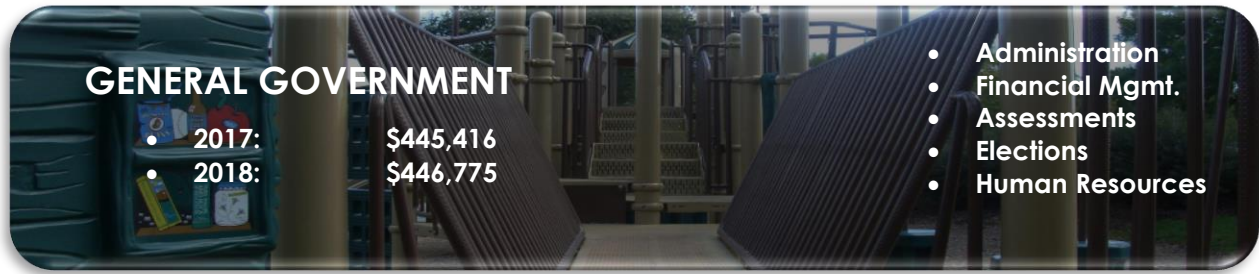
2018 BUDGET SUMMARY

	2016 Actual	2017 Budget	2017 Amended	2017 Estimated	2018 Budget	Change
General Fund Revenues						
Taxes	2,488,044	2,460,614	2,460,614	2,471,752	2,473,502	0.5%
State Aids	569,502	615,407	615,407	616,292	608,788	-1.1%
Intergovernmental	122,663	116,521	116,521	116,521	140,978	21.0%
Inspection	88,089	70,480	70,480	66,213	70,480	0.0%
License and Permits	36,838	18,420	18,420	23,530	16,720	-9.2%
Service Fees	191,781	159,443	159,443	169,681	155,275	-2.6%
Interest/Misc	142,490	134,500	148,081	161,502	86,966	-35.3%
Total	\$3,639,405	\$3,575,385	\$3,588,966	\$3,625,491	\$3,552,709	
General Fund Expenditures						
General Government	451,784	445,416	445,416	447,357	446,775	0.3%
Public Safety	1,843,210	1,947,357	1,947,357	1,852,456	1,930,276	-0.9%
Public Works	846,387	864,156	864,156	856,439	868,297	0.5%
Recreation and Leisure	9,608	8,098	8,098	8,365	7,848	-3.1%
Building Inspections	69,764	62,932	62,932	62,932	63,650	1.1%
Insurance	101,303	186,626	136,626	130,165	175,024	-6.2%
Legal Fees	68,963	60,800	60,800	90,000	60,840	0.1%
Other Uses	185,529	-	-	-	-	0%
Total	\$3,576,548	\$3,575,386	\$3,525,386	\$3,447,715	\$3,552,709	-0.6%
	2016	2017	2018			
Tax Levy						
General Fund	2,427,347	2,406,592	2,419,136			
Public Safety Communications	261,051	263,166	281,484			
Health Department	26,753	27,288	27,697			
Library	147,407	166,572	174,149			
Fire Department	810,723	823,204	842,575			
Long Term Financial	652,859	681,525	737,894			
Capital Improvements	108,151	112,835	20,777			
Total	\$4,434,291	\$4,481,181	\$4,503,713			
Assessed Valuation						
Milwaukee County	573,788,700	589,840,600	606,646,700			
Ozaukee County	24,997,500	25,274,000	25,457,500			
Total Assessed Valuation	598,786,200	615,114,600	632,104,200			
Property Tax Mill Rate						
	\$7.41	\$7.29	\$7.12			
Levy Adjustments						
Percentage increase	0.802%	0.411%	0.232%			
Increase allowed	\$35,260	\$18,225	\$10,331			
Debt Service Allowable	\$153,388	\$28,666	\$20,942			
Fire Department Levy Exemption	N/A	N/A	\$19,371			

GENERAL FUND REVENUE

		2017	2018	Change
Taxes				
10-41100	Property Taxes	2,406,592	2,419,136	0.5%
10-41300	Interest on Delinquent Taxes	12,000	12,000	0.0%
10-41500	Payment in Lieu of Taxes	42,022	42,366	0.8%
	Subtotal	\$2,460,614	\$2,473,502	0.5%
State Aids				
10-43410	State Shared Revenue	60,326	60,324	0.0%
10-43510	Recycling Grant	24,347	25,645	5.3%
10-43530	Exempt Computer Aid	14,999	14,801	-1.3%
10-43540	State Transportation Aid	402,837	402,837	0.0%
10-43545	State Highway 32 Connecting Highway Aid	16,873	16,873	0.0%
10-43600	Expenditure Restraint Aid	96,025	88,308	-8.0%
	Subtotal	\$615,407	\$608,788	-1.1%
Intergovernmental				
10-43210	Community Development Block Grant	5,598	5,598	0.0%
10-43220	River Hills Municipal Court	40,000	42,945	7.4%
10-43225	Public Safety Communication Administration	33,748	92,435	173.9%
10-43230	Records Management Administration	37,175	-	-100.0%
10-43555	Intergovernmental Grant	-	-	0%
	Subtotal	\$116,521	\$140,978	21.0%
Inspection				
10-44415	Architectural Review Committee Applications	2,580	2,580	0.0%
10-44425	Administrative Fees	19,400	19,400	0.0%
10-44430	Electrical Permits	9,000	-	-100.0%
10-44450	HVAC Permits	4,000	-	-100.0%
10-44460	Building Permits	27,000	48,500	79.6%
10-44470	Plumbing Permits	8,500	-	-100.0%
10-44480	Vacant Property Fees	-	-	0%
10-44410	Code Compliance Permits	-	-	0%
	Subtotal	\$70,480	\$70,480	0.0%
License and Permits				
10-44100	Operator Licenses	1,300	1,300	0.0%
10-44120	Liquor Licenses	3,600	2,400	-33.3%
10-44140	Cigarette Licenses	400	300	-25.0%
10-44210	Bicycle Licenses	-	-	0%
10-44220	Animal Licenses	1,400	1,500	7.1%
10-44420	Occupancy Permits	-	-	0%
10-44440	Alarm Company Permits	-	-	0%
10-44435	Transient Merchant Permit	250	300	20.0%
10-44495	Excavation/Right of Way/Privilege	10,000	8,500	-15.0%
10-44520	Home Occupation Permits	-	-	0%

		2017	2018	Change
10-44525	Fill Permits	-	-	0%
10-44530	Rummage Sale Permits	220	220	0.0%
10-44535	Dumpster Permits	-	-	0%
10-44540	Sign Permits	700	700	0.0%
10-44550	Conditional Use Permits	300	300	0.0%
10-44555	Board of Zoning Appeals Fees	-	-	0%
10-44570	Special Event Permits	250	1,200	380.0%
	Subtotal	\$18,420	\$16,720	-9.2%
Services				
10-44300	Cable Franchise Fees	\$72,000	\$72,000	0.0%
10-44545	Rain Barrels	-	-	0%
10-45100	Fines & Forfeitures	66,433	60,000	-9.7%
10-45120	Court Service Fees	625	625	0.0%
10-45125	Misc Service Fee-Notary/Fingerprinting	600	650	8.3%
10-45600	Court Case Re-Opening Fees	-	75	0%
10-46110	Property Status Revenue	1,000	2,000	100.0%
10-46120	Publication Fees	235	175	-25.5%
10-46130	Data Sales	400	500	25.0%
10-46135	Police Uniforms	-	100	0%
10-46310	Special Pickups	7,500	8,000	6.7%
10-46315	Mulch Deliveries	5,000	5,500	10.0%
10-46320	Garbage & Recycling	2,500	2,500	0.0%
10-46330	Well Permit	250	250	0.0%
10-46710	Park Facility Rental & Programs	700	700	0.0%
10-46715	Public Works Service Revenue	500	500	0.0%
10-48210	Copies	500	500	0.0%
10-48220	False Alarm Fees	1,200	1,200	0.0%
	Subtotal	\$159,443	\$155,275	-2.6%
Interest/Miscellaneous				
10-48100	Interest	\$40,000	\$48,466	21.2%
10-48110	Unrealized & Realized Gain/Loss - Investments	-	-	0%
10-48200	Miscellaneous Revenues	500	500	0.0%
10-48215	Intergovernmental Revenue	-	-	0%
10-48230	Recycling Proceeds	2,000	2,000	0.0%
10-48260	Insurance Awards	13,581	-	-100.0%
10-46400	Equipment Rental - Sewer Fund	15,000	15,000	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	0%
10-46415	Equipment Rental - Stormwater Fund	10,000	10,000	0.0%
10-48310	Equipment Sales	67,000	11,000	-83.6%
	Subtotal	\$148,081	\$86,966	-41.3%
	TOTAL	\$3,588,966	\$3,552,709	-1.0%



Mission

To provide leadership, strategic direction and administrative oversight for the Village organization in accordance with the policies established by the Village Board.

Staffing	2012	2013	2014	2015	2016	2017	2018*
Village Manger	1	1	1	1	1	1	.8
Director of Finance & Administration	1	1	1	1	1	1	.9
Administrative Assistant	1	1	1	2	1	0	0
Management Fellow	1	1	1	0	0	0	0
Administrative Intern	1	0	1	0	1	1	.5
Accounting Assistant	0	0	0	0	0	1	.45
TOTAL	5	4	4	4	4	4	2.65

* Conversion to Full-Time Equivalents

2018 Goals

1. Develop long-term financial sustainability plan.
2. Efficiently, effectively monitor all Village day to day finances and budget.
3. Complete annual audit with minimal material weaknesses.
4. Receive the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting.
5. Receive the Government Finance Officers' Association Distinguished Budget Award.

Performance Measures	2012	2013	2014	2015	2016	2017	2018
Public Meetings	54	52	60	55	57	54	55
Buzz Participants	1,707	2,195	2,225	2,492	2,277	2,199	2,225
Buzz Emails	177,528	228,280	231,400	215,503	215,837	131,940	145,600
Investment rate	1.05%	1.19%	.58%	.18%	.20%	1.02%	1.02%
% of Budget Spent	97.5%	97.4%	96.8%	99.1%	96.3%	100%	100%
Assessed Value	\$567,171,400	\$563,707,800	\$588,992,100	\$598,786,200	\$615,114,600	\$632,104,200	\$645,150,600
Avg. Assessment	\$311,900	\$309,700	\$324,534	\$336,029	\$341,700	\$354,689	\$359,500
Website Views	42,082	39,224	36,939	39,137	42,312	37,969	40,000
Registered Voters	3,584	3,188	3,419	3,299	3,658	3,566	3,705
GFOA Award(s)	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Expenditures

Personnel		2017	2018	Change
10-51000-109	Salaries	\$233,763	\$236,514	1.2%
10-51000-111	Overtime	-	-	0%
10-51000-117	Health Insurance Buyout	-	900	0%
10-51000-119	Dental Insurance Buyout	-	118	0%
10-51000-120	Trustee	8,400	8,400	0.0%
10-51000-125	Elections salaries	11,405	5,400	-52.7%
10-51000-150	Wisconsin Retirement System	17,595	18,191	3.4%
10-51000-151	Social Security	19,758	21,492	8.8%
10-51000-152	Life Insurance	847	922	8.9%
10-51000-153	Health Insurance	35,464	43,860	23.7%
10-51000-154	Dental Insurance	916	1,019	11.2%
Subtotal		\$328,148	336,816	2.6%
Supplies/Contractual				
10-51000-180	Recruitment	-	-	0%
10-51000-130	Elections supplies	-	4,803	0%
10-51000-210	Contractual Services	21,960	12,625	-42.5%
10-51000-221	Communications	3,500	3,340	-4.6%
10-51000-223	Computer Support	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	2,800	2,000	-28.6%
10-51000-300	Administrative	800	800	0.0%
10-51000-310	Office Supplies	4,500	4,000	-11.1%
10-51000-311	Postage	2,700	2,700	0.0%
10-51000-321	Dues & Subscriptions	4,175	3,918	-6.2%
10-51000-322	Training, Safety & Certifications	6,700	6,000	-10.4%
10-51000-323	Wellness & Recognition	1,375	1,000	-27.3%
10-51000-324	Publications & Printing	250	100	-60.0%
10-51000-335	Equipment Replacement	-	-	0%
10-51000-520	Tax Refunds/Uncollectible	-	-	0%
10-51000-591	Municipal Code	8,000	8,250	3.1%
Subtotal		57,760	50,536	-12.5%
Professional Services				
10-51000-214	Audit Services	17,808	18,063	1.4%
10-51000-219	Assessor Services	32,000	32,000	0.0%
10-51000-226	Benefit Administrative Fees	1,700	1,360	-20.0%
10-51000-229	Banking/ Financial Advisor	8,000	8,000	0.0%
10-51000-390	Public Relations	-	-	0%
Subtotal		\$59,508	\$59,423	-0.1%
TOTAL		\$445,416	\$446,775	0.3%



Mission

To serve all persons within our community, rooted in professionalism and accountability, with character and compassion.

Staffing	2012	2013	2014	2015	2016	2017	2018
Chief	1	1	1	1	1	1	1
Captain	1	1	1	1	1	0	0
Lieutenant	1	1	1	1	1	1	1
Sergeants	3	2	2	2	2	2	1
Patrol Officers	7	9	9	8	8	9	10
TOTAL	13	14	14	13	13	13	13

2018 Goals

1. Maintain low crime through high-visibility enforcement model of 350 miles driven per day.
2. Personnel Management: hiring due to pending retirements, leadership development, succession planning, and training.
3. Seek additional grant funding for special police training, programs, and equipment
4. Continue WILEAG accreditation status
5. Participate in select traffic safety programs (OWI Task Force, Click it or Ticket, Booze and Belts, distractive driving etc.)

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Citations Issued	1,806	1,512	1,252	1,557	1,237	N/A	N/A
Traffic Stops	2,661	2,372	2,165	2,709	2,720	N/A	N/A
Accidents Investigated	143	141	120	119	103	N/A	N/A
Arrests	193	124	117	122	108	N/A	N/A
Clearance Rate	32%	32%	22%	19%	9%	N/A	N/A
Officers EMT Trained	100%	100%	100%	100%	100%	84%	100%
Patrol Mileage	154,981	131,463	124,979	94,684	111,789	117,422	127,500
Total Crimes	39	26	42	18	22	N/A	N/A
Property Crimes	31	22	39	16	22	N/A	N/A
Violent Crimes	8	4	3	2	0	N/A	N/A

Expenditures

		2017	2018	Change
Personnel				
10-52100-110	Salaries	\$1,061,792	1,019,457	-4.0%
10-52100-111	Overtime	50,000	50,000	0.0%
10-52100-116	Holiday Pay	34,914	36,807	5.4%
10-52100-117	Health Insurance Buyout	-	3,000	0%
10-52100-119	Dental Insurance Buyout	-	87	0%
10-52100-118	Shift Differential Pay-Bump	2,800	7,000	150.0%
10-52100-150	Wisconsin Retirement System	117,882	121,680	3.2%
10-52100-151	Social Security	83,998	85,898	2.3%
10-52100-152	Life Insurance	2,480	2,267	-8.6%
10-52100-153	Health Insurance	240,146	255,480	6.4%
10-52100-154	Dental Insurance	7,761	3,871	-50.1%
10-52100-156	HRA	-	-	0%
10-52100-519	Contractual Retirement Benefits	88,586	-	-100.0%
	Subtotal	\$1,690,359	1,585,547	-6.2%
Supplies/Contractual				
10-52100-209	House of Correction Fees	1,000	1,000	0.0%
10-52100-180	Recruitment	1,500	1,500	0.0%
10-52100-210	Contract Services	42,054	26,406	-37.2%
10-52100-213	Legal-Labor Negotiations	-	-	0%
10-52100-215	MADACC	972	1,160	19.3%
10-52100-221	Communications	5,000	5,845	16.9%
10-52100-225	Computer Support	1,000	5,000	400.0%
10-52100-230	Materials & Supplies	8,700	8,700	0.0%
10-52100-231	Vehicle Maintenance/Tires	10,000	8,000	-20.0%
10-52100-310	Office Supplies	1,500	1,500	0.0%
10-52100-311	Postage	450	500	11.1%
10-52100-321	Dues & Subscriptions	1,298	1,352	4.2%
10-52100-322	Training, Safety & Certifications	5,000	4,375	-12.5%
10-52100-323	Ammunition	1,500	1,500	0.0%
10-52100-330	Clothing Allowance	6,500	6,500	0.0%
10-52100-333	Medical Supplies	1,100	1,000	-9.1%
10-52100-340	Fuel Maintenance	27,500	25,000	-9.1%
10-52100-518	Police Professional Liability	15,862	15,862	0.0%
10-52100-525	RMS Administrator	5,369	-	-100.0%
10-52100-350	Equipment Replacement	-	104,100	0%
	Subtotal	\$136,305	219,300	60.9%
	SUBTOTAL	\$1,826,664	\$1,804,847	-1.2%



Mission

To uphold the municipal code as the Judicial Branch of the Village. The Village also provides the Municipal Court Clerk services for the Village of River Hills.

Staffing	2012	2013	2014	2015	2016	2017	2018
Municipal Judge	1	1	1	1	1	1	1
Court Clerk	.75	.75	.75	0.75	0.75	.5	.5

2018 Goals

1. Provide municipal court services for Bayside and River Hills.
2. Process and receipt all fines and forfeitures received by the last day of each month.
3. Increase online payments.
4. Review and reconfigure payment methods eliminating dispatch payment handling.
5. Implement electronic online payment method for evening Municipal Court.

Performance Measures	2012	2013	2014	2015	2016	2017	2018
Court cases processed	1,709	1,407	1,241	1,500	1,050	N/A	N/A
Adult court citations	1,690	1,401	1,236	1,495	1,192	N/A	N/A
Juvenile court citations	19	6	5	5	9	N/A	N/A
Expenditure per Case	\$65.60	\$78.95	\$91.17	\$81.16	\$98.07	N/A	N/A
Citation Revenue	\$72,855	\$59,241	\$67,040	\$73,287	\$61,852	66,433	N/A
False Alarms	54	N/A	94	87	89	N/A	N/A

Expenditures

Personnel		2017	2018	Change
10-51200-110	Salaries	\$50,545	\$51,555	2.0%
10-51200-111	Overtime			0%
10-51200-113	Judge Fees	3,600	3,600	0.0%
10-51200-114	Witness Fees			0%
10-51200-150	Wisconsin Retirement System	3,437	3,454	0.5%
10-51200-151	Social Security	3,867	3,944	2.0%
10-51200-152	Life Insurance	72	72	0.0%
10-51200-153	Health Insurance	22,603	26,309	16.4%
10-51200-154	Dental Insurance	678	436	-35.7%
10-51200-513	Workers Compensation	-	120	0%
Subtotal		\$84,802	\$89,490	5.5%
Supplies/Contractual				
10-51200-210	Contract Services	5,655	5,620	-0.6%
10-51200-211	Legal Services	22,989	22,989	0.0%
10-51200-208	Special Prosecutorial Services	5,000	5,000	0.0%
10-51000-305	Miscellaneous Expense	-	-	0%
10-51200-310	Office Supplies	500	500	0.0%
10-51200-311	Postage	500	500	0.0%
10-51200-321	Dues & Subscriptions	198	200	1.0%
10-51200-322	Training, Safety & Certifications	350	230	-34.3%
10-51200-325	Judicial Education	700	899	28.4%
Subtotal		\$35,891	35,938	0.1%
SUBTOTAL		\$120,694	\$125,428	3.9%



Mission

To safeguard life and property by the administration, regulation and enforcement of local, state and national codes as they relate to the public and private building design and construction activities.

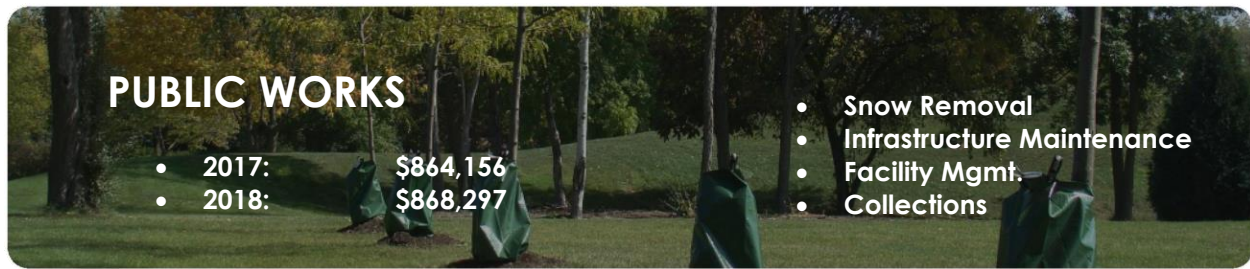
Staffing	2012	2013	2014	2015	2016	2017	2018
Contracted Inspector	1	1	1	1	1	1	1
Administrative Assistant	0.5	0.5	0.5	0.5	0.5	0.5	0.5

2018 Goals

1. Meet target goal of 735 inspections.
2. Explore online portal for inspection submittal and review.
3. Continue cross-training staff on permit processing.
4. Hold quarterly meetings with SAFEbuilt to receive feedback and identify any process improvements.
5. Redevelop permit fee schedule for simplification and ease in resident use.

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Total permits issued	848	1,175	731	2,041	732	588	700
Residential code compliance	96	118	78	67	1	0	0
Code enforcement letters	108	144	115	47	41	65	60
Voluntary compliance	98%	98%	98%	98%	98%	98%	98%
Architectural Review Committee projects	34	53	40	62	48	55	50

Expenditures		2017	2018	Change
10-52400-110	Salaries	19,282	\$20,000	3.7%
10-52400-250	Building Permits	43,650	43,650	0.0%
10-52400-251	Electrical Permits	-	-	0%
10-52400-252	Plumbing Permits	-	-	0%
10-52400-254	HVAC Permits	-	-	0%
TOTAL		\$62,932	\$63,650	1.1%



Mission

To preserve and enhance resident quality of life through reliable, cost-effective infrastructure and service delivery.

Staffing	2012	2013	2014	2015	2016	2017	2018*
Director	1	1	1	1	1	1	.38
Field Supervisor	1	1	1	1	1	1	.725
Mechanic	1	1	1	1	1	1	.725
Municipal Technician	4	4	3	4	4	4	2.9
Seasonal	2	0	1	1	4	3	1.2
TOTAL	9	7	7	8	11	10	5.93

* Conversion to Full-Time Equivalents

2018 Goals

1. Maintain infrastructure: streets, culvert program, sanitary sewer evaluation
2. Implement emerald Ash Borer management program, removing 100 worst rated trees and plant 100 trees to improve species diversification and ensure a viable urban forest.
3. Enhance preventative infrastructure/fleet maintenance,
4. Complete crack sealing on Village roads to preserve integrity.
5. Maintain a strong aesthetic appeal of Village Hall, Village-owned property, medians, rights-of-way, and private property through the private property maintenance program.

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Average street rating	7.0	6.6	7.0	8.0	7.4	7.7	7.9
Culvert Replacements	21	14	15	17	120	67	55
Trees Planted	110	185	337	104	201	20	100
Rubbish (Tons/hour)	0.93	1.04	.89	1.23	1.15	.98	1.05
Recycling (Tons/hour)	0.90	.88	.85	.86	.69	.72	.77
Rubbish (Tons)	1,033	1,149	1,035	1,186	1,160	1,170	1,150
Recycling (Tons)	589	599	580	572	576	540	570
Snow/Ice Removal (Hours)	436	541	451	399	306	375	415
Special Pickups	120	121	130	159	123	150	140
Leaf Collection (Hours)	275	237	182	245	501	250	250

Personnel		2017	2018	Change
10-53000-110	Salaries	\$341,052	\$345,338	1.3%
10-53000-111	Overtime	5,106	5,006	-2.0%
10-53000-117	Health Insurance Buyout	-	1,450	0%
10-53000-119	Dental Insurance Buyout	-	158	0%
10-53000-150	Wisconsin Retirement System	23,339	21,304	-8.7%
10-53000-151	Social Security	28,212	25,727	-8.8%
10-53000-152	Life Insurance	1,002	593	-40.8%
10-53000-153	Health Insurance	106,663	108,947	2.1%
10-53000-154	Dental Insurance	3,087	1,803	-41.6%
10-53000-156	HRA	-	-	0%
Subtotal		\$508,461	\$510,326	0.4%
Supplies/Contractual				
10-53000-180	Recruitment	-	-	0%
10-53000-200	Facility Maintenance & Supplies	14,825	20,000	34.9%
10-53000-201	Cleaning & Janitorial Services	12,000	11,500	-4.2%
10-53000-202	HVAC Maintenance	4,200	4,200	0.0%
10-53000-210	Contract Services	31,170	32,304	3.6%
10-53000-220	Utilities	62,000	62,000	0.0%
10-53000-221	Communications	1,000	3,252	225.2%
10-53000-230	Materials & Supplies	5,150	5,150	0.0%
10-53000-231	Vehicle Maintenance & Tires	35,600	35,600	0.0%
10-53000-233	Tools	2,500	2,500	0.0%
10-53000-310	Office Supplies	150	150	0.0%
10-53000-321	Dues & Subscriptions	1,000	1,035	3.5%
10-53000-322	Training, Safety & Certifications	4,000	4,000	0.0%
10-53000-330	Clothing Allowance/Safety Supplies	2,000	2,000	0.0%
10-53000-334	Salt/Sand/Ice Removal	17,000	30,780	81.1%
10-53000-340	Fuel Maintenance	29,000	27,000	-6.9%
10-53000-350	Equipment Replacement	-	-	0%
10-53000-360	Equipment Rental	7,000	3,600	-48.6%
10-53000-370	Tipping Fees	68,000	65,000	-4.4%
10-53000-377	Yard Waste Tub Grinding	7,500	7,000	-6.7%
10-53000-400	Asphalt Maintenance & Repairs	3,400	1,700	-50.0%
10-53000-401	Crack Sealing & Striping	25,000	6,000	-76.0%
10-53000-402	Construction Supplies	-	-	0%
10-53000-450	Signage & Traffic Safety	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	15,000	5,000	-66.7%
10-53000-465	Tree Disease Mitigation	5,000	25,000	400.0%
10-53000-590	Animal Management Program	1,200	1,200	0.0%
Subtotal		355,695	357,971	0.6%
TOTAL		864,156	\$868,297	0.5%



Mission

To provide well maintained recreational facilities and playground equipment, as well as membership based activities for the LX Club.

Staffing	2012	2013	2014	2015	2016	2017	2018
LX Club Coordinator	0.5	0.5	0.5	0.5	0.5	0.5	0.5

2018 Goals

1. Promote the enjoyment of Ellsworth Park through facility rental and general use.
2. Analyze trends in pickleball court usage to determine if a second court would be beneficial to the community.
3. Advertise recreational opportunities in the Bayside Buzz both inside and outside of Bayside which may have interest among Village residents
4. Purchase a new drag specific to ball diamond maintenance.
5. Analyze internal components of Ellsworth Park pavilion plumbing.



Expenditures

		2017	2018	Change
10-55200-110	Salaries	\$5,200	\$5,200	0.0%
10-55200-151	Social Security	398	398	0.0%
	Subtotal	\$5,598	\$5,598	0.0%
10-55200-230	Materials & Supplies	2,000	2,000	0.0%
10-55200-435	Baseball Field	500	250	-50.0%
	Subtotal	\$2,500	\$2,250	-10.0%

Additional Resources

- 2017: \$197,426
- 2018: \$235,864

- Insurances
- Legal Department

Mission

This fund consolidates insurance expenditures and seeks to ensure the financial and liability protections of the Village, ranging from liability to worker's compensation.

Staffing	2012	2013	2014	2015	2016	2017	2018
Contracted Attorney	1	1	1	1	1	1	1

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Work Comp Mod Factor	1.35	1.28	1.16	.7	.86	1.09	1.09

Expenditures		2017	2018	Change
10-51000-500	Contingency	\$0	\$50,000	100.0%
10-51000-502	GASB-45/OPEB Contribution	-	-	0%
10-51000-509	Pollution Liability	872	904	3.7%
10-51000-510	General Liability	20,052	20,370	1.6%
10-51000-511	Auto Liability	18,540	19,096	3.0%
10-51000-512	Boiler Insurance	779	779	0.0%
10-51000-513	Workers Compensation	72,279	59,859	-17.2%
10-51000-515	Commercial Crime Policy	1,944	1,865	-4.0%
10-51000-516	Property Insurance	7,817	7,817	0.0%
10-51000-517	Public Official Bonds	14,344	14,334	-0.1%
TOTAL		\$136,626	\$175,024	28.1%
Legal				
10-51000-208	General Counsel - Misc	2,000	\$2,000	0.0%
10-51000-211	General Counsel - Contracted	57,800	57,840	0.1%
10-51000-213	Labor Counsel	1,000	1,000	0.0%
TOTAL		\$60,800	\$60,840	0.1%

SPECIAL REVENUE FUNDS

**20: Sanitary Sewer
Enterprise Fund**

**22: Stormwater
Enterprise Fund**

**26: Public Safety
Communication Fund**

**28: Consolidated
Services Fund**

**30: Long Term
Financial Service Fund**

**40: Police Capital
Fund**

**41: Pubic Works
Capital Fund**

**42: Administrative
Capital Fund**

**46: Public Safety
Communications Capital
Fund**



Public Works Manhole Rehabilitation



Mission

To provide residential and commercial sewer services in conjunction with the Milwaukee Metropolitan Sewerage District.

Staffing	2012	2013	2014	2015	2016	2017	2018*
Village Manager	.2	.2	.2	.2	.2	.2	.2
Public Works Director	.5	.5	.5	.5	.5	.5	.5
Director of Finance & Administration	.1	.1	.1	.1	.1	.1	.1
Municipal Technician	.75	.75	.75	.75	.75	.75	.75
Accounting Assistant	.05	.05	.05	.05	.05	.05	.05
Intern	.5	.5	.5	.5	.5	.5	.5
TOTAL	2.1	2.1	7	2.1	2.1	2.1	2.1

* Conversion to Full-Time Equivalents

2018 Goals

1. Rebuild manholes in road project areas
2. Conduct regular monthly and seasonal maintenance of lift stations.
3. Jet 26,200 feet of sanitary sewer line.
4. Spot repair sewer identified main line.
5. Stabilize manhole and ensure necessary cover on Ravine Lane.

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Sewer Main Maintained	131,000	131,000	131,000	131,000	131,000	131,000	131,000
Manholes Maintained	640	640	640	640	640	640	640
Manholes rehabilitated	55	10	121	120	33	14	15
Sanitary sewer jetting	27,000	24,000	20,000	10,000	0	26,200	26,200
Sanitary sewer televised	24,000	2,870	30,325	2,000	0	8,715	10,000

Revenues and Expenditures

		2017	2018	Change
Revenues				
20-43210	Intergovernmental Grant	\$0	\$0	0%
20-46210	Intergovernmental Grant-PPII	-	75,000	0%
20-46410	Residential Sewer	764,088	770,880	0.9%
20-46420	Commercial Sewer	141,418	141,418	0.0%
20-46430	Connection Fee	-	-	0%
20-46450	Intergovernmental Revenue	-	-	0%
20-48100	Interest	-	-	0%
20-48200	Miscellaneous Revenue	-	-	0%
TOTAL		\$905,506	\$987,298	9.0%
Personnel				
20-51000-110	Salaries	130,898	\$137,040	4.7%
20-51000-111	Overtime	244	244	0.0%
20-51000-117	Health Insurance Buyout	-	350	0%
20-51000-119	Dental Insurance Buyout	-	40	0%
20-51000-150	Wisconsin Retirement System	9,213	9,232	0.2%
20-51000-151	Social Security	10,104	10,571	4.6%
20-51000-152	Life Insurance	311	248	-20.3%
20-51000-153	Health Insurance	28,206	31,046	10.1%
20-51000-154	Dental Insurance	769	587	-23.6%
Subtotal		\$179,745	\$189,358	5.3%
Supplies/Contractual				
20-51000-220	Utilities	5,000	7,000	40.0%
20-51000-221	Communications	1,200	750	-37.5%
20-51000-226	Benefit Administrative Fees	-	170	0%
20-51000-230	Materials & Supplies	5,000	3,600	-28.0%
20-51000-232	Lift Station Maintenance	15,800	14,550	-7.9%
20-51000-233	Tools	3,552	3,500	-1.5%
20-51000-234	Diggers	-	3,500	0%
20-51000-310	Office Supplies	-	-	0%
20-51000-311	Postage	400	400	0.0%
20-51000-321	Dues & Subscriptions	-	-	0%
20-51000-322	Training, Safety & Certifications	4,600	3,000	-34.8%
20-51000-340	Fuel Maintenance/Motor/Lub	3,200	3,200	0.0%
20-51000-349	Facility Rental-General Fund	-	-	0%
20-51000-350	Equipment Replacement	26,830	47,417	76.7%
20-51000-360	Equipment Rental - General Fund	15,000	15,000	0.0%
20-53000-500	Contingency	-	-	0%
20-51000-530	Auto/Fuel	4,128	-	-100.0%
20-51000-813	Infrastructure Repairs	10,948	62,424	470.2%
Subtotal		\$95,658	\$164,511	72.0%
Professional Services				

		2017	2018	Change
20-51000-210	MMSD Contract usage charges	255,000	241,534	-5.3%
20-51000-211	Legal Services	-	-	0%
20-51000-212	Contract Services	5,846	5,846	0.0%
20-51000-213	Private Prop II	-	-	0%
20-51000-214	Audit Services	3,475	3,500	0.7%
20-51000-216	Engineering	13,000	32,943	153.4%
20-51000-510	General Liability Insurance	3,311	3,351	1.2%
20-51000-513	Workers Compensation	5,215	1,916	-63.3%
20-51000-515	Commercial Crime Policy	144	144	-0.1%
20-51000-516	Property Insurance	3,071	3,071	0.0%
Subtotal		\$289,062	\$292,305	1.1%
Sewer Debt Service				
20-58100-617	Principal Redemption - CWF Loan	73,593	75,334	2.4%
20-58100-618	Principal Redemption on Bond	209,060	213,686	2.2%
20-58100-621	Interest on Bond	38,785	34,262	-11.7%
20-58100-626	Interest Clean Water Fund	14,262	12,501	-12.3%
20-53000-700	Depreciation	5,341	5,341	0.0%
20-58291-825	Amortization of debt	-	-	0%
Subtotal		\$341,041	\$341,124	0.0%
TOTAL		\$905,506	\$987,298	9.0%
FUND BALANCE APPLIED		\$8,929	\$75,000	
20-34350	Designated CWFL Reserve Fund	73,049	75,253	3.0%
20-34360	Designated ECMAR Equip	64,670	66,734	3.2%
20-34000	Undesignated fund balance	1,534,051	2,264,330	47.6%
FUND BALANCE		\$1,671,770	\$2,406,317	43.9%

STORMWATER UTILITY

○ 2017:	\$594,504
○ 2018:	\$529,887
-	

- Detention Ponds
- Ditch/Culverts
- Catch Basins
- Debt Service

Mission

To provide residential and commercial stormwater services in a manner which implements best management practices and in compliance with state and federal regulations.

Staffing	2012	2013	2014	2015	2016	2017	2018
Public Works Director	.12	.12	.12	.12	.12	.12	.12
Municipal Technician(s)	.9	.9	.9	.9	.9	.9	.9
TOTAL	1.02	1.02	1.02	1.02	1.02	1.02	1.02

* Conversion to Full-Time Equivalents

2018 Goals

1. Complete 2018 culvert replacement program and ditch enhancements to aid in stormwater management as well as cross culvert replacement.
2. Implement a stormwater solution on west side of Buttles/Pelham island and replace failed pipe at Brown Deer/Seneca.
3. Complete thorough inspection of major stormwater outlets.
4. Coordinate and implement \$75,000 Fund for Lake Michigan grant.
5. Complete annual maintenance of the floats and pumps at the 621 Brown Deer Pond and Ellsworth Park.

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Leaf Vacuum	275	237	182	245	501	250	250
Stormwater	1,025	840	1,181	973	1,811	1,700	1,550
Culvert Replacements	21	14	15	17	120	67	55
Rain Barrels Sold	19	18	0	15	1	1	1



Stormwater Pond 621

Revenues and Expenditures

		2017	2018	Change
Revenues				
22-43210	Intergovernmental Grant	\$75,000	\$0	-100.0%
22-46405	Residential Stormwater	340,883	353,567	3.7%
22-46425	Commercial Stormwater	122,590	139,442	13.7%
22-46430	Right-of-way Management	32,500	36,878	13.5%
TOTAL		\$570,972	\$529,887	-7.2%
Personnel				
22-53000-110	Salaries	61,997	\$63,168	1.9%
22-53000-111	Overtime	365	750	105.5%
22-53000-117	Health Insurance Buyout	-	300	0%
22-53000-119	Dental Insurance Buyout	-	33	0%
22-53000-150	Wisconsin Retirement System	4,258	4,293	0.8%
22-53000-151	Social Security	4,771	4,927	3.3%
22-53000-152	Life Insurance	196	125	-36.2%
22-53000-153	Health Insurance	21,424	22,981	7.3%
22-53000-154	Dental Insurance	522	380	-27.2%
Subtotal		\$93,533	\$96,957	3.7%
Supplies/Contractual				
22-53000-210	Contract services	365	365	0.0%
22-53000-214	Audit Services	1,571	1,594	1.4%
22-53000-216	Engineering	22,750	35,100	54.3%
22-53000-220	Utilities	2,000	2,400	20.0%
22-53000-221	Communications	500	500	0.0%
22-53000-226	Benefit Administrative Fees	-	170	0%
22-53000-230	Materials & Supplies	1,000	1,000	0.0%
22-53000-322	Training, Safety & Certifications	-	-	0%
22-53000-327	Culvert Materials	32,923	28,000	-15.0%
22-53000-328	Landscaping Materials	35,000	28,000	-20.0%
22-53000-329	Ditch Maintenance	10,000	20,392	103.9%
22-53000-340	Fuel Maintenance	2,500	2,500	0.0%
22-53000-342	Construction Materials	123,532	45,000	-63.6%
22-53000-350	Equipment Replacement	8,655	7,845	-9.4%
22-53000-360	Equipment Rental - General Fund	10,000	10,000	0.0%
Subtotal		\$250,796	\$182,866	-27.1%
Debt Service				
22-59200-900	Transfer to Debt Service	250,175	250,064	0.0%
TOTAL		\$594,504	\$529,887	6.8%
FUND BALANCE APPLIED		\$0	\$0	
22-34365	Designated Capital Reserve	11,081	11,081	0.0%
22-34000	Undesignated fund balance	18,231	7,093	-61.1%
FUND BALANCE		\$29,312	\$18,174	-38.0%

From 2007-2017, Bayside had...

100

events totaling 1 – 1.99 inches

16

events totaling 2 – 2.99 inches

10

events totaling 3 – 3.99 inches

8

events totaling 4 – 4.99 inches:

PUBLIC SAFETY COMMUNICATIONS

- 2017: \$2,281,077
- 2018: \$2,383,736
- 911 & Dispatch
- Records Management (RMS)

Mission

To provide effective services to North Shore residents through collaboration and sharing of resources with other communities.

Staffing	2012	2013	2014	2015	2016	2017	2018
Director	1	1	1	1	1	1	1
Information Technology Director	1	1	1	1	1	1	1
Training Coordinator	0	0	0	0	0	1	1
Supervisors	3	3	3	3	3	3	3
Records Management Administrator	0.75	0.75	0.75	0.75	0.75	0.75	0.75
Certified Training Officer/Lead Dispatcher	0	0	0	0	0	1	1
Dispatcher - Full Time	16	16	16	16	16	14	14
Dispatcher - Part-Time	0	0	0	0	0	2	2
TOTAL	21.75	21.75	21.75	21.75	21.75	23.75	23.75

2018 Goals

1. Develop five-year technology strategic plan
2. Conversion to Milwaukee County Public Safety Radio system
3. APCO Certified Training Program
4. Upgrade logging recorder and dispatch software to align with recording priorities in the center using 911 and OASIS Radio System
5. Replace Center computer, monitors, and routing switches.
6. Promote 911 education within the communities.

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
911 Calls	9,689	24,959	27,880	31,359	28,663	29,400	N/A
Total Calls	86,773	117,868	119,484	120,035	120,105	114,900	N/A
Calls/Day	238	323	327	329	329	315	N/A
Call Processing Time	N/A	N/A	N/A	N/A	40 sec	35 sec	30 sec
Call Review %	N/A	N/A	N/A	N/A	97.42%	98.5%	90%
NSFD Response Time	6:00	5:44	6:25	5:39	5:44	5:45	N/A
Total NSFD Calls for Service	6,202	6,523	6,332	7,823	8,244	7,838	N/A

Revenues and Expenditures

		2017	2018	Change
26-41100	Property Tax	263,166	\$281,484	7.0%
26-47120	Lease Revenue	-	-	0%
26-47130	Contract Revenue	1,817,233	1,970,149	8.4%
26-47135	Records Management Administrator	48,320	-	-100.0%
26-47145	Records Management Operations	120,034	-	-100.0%
26-48100	Consolidated Service Billings	32,325	65,977	104.1%
26-48200	Miscellaneous Revenue	108,802	-	-100.0%
26-49100	Proceeds of Long-Term Debt	-	-	0%
Total		2,389,879	\$2,317,610	-3.0%
Expenditures				
Personnel				
26-51000-110	Salaries	\$1,115,364	\$1,244,117	11.5%
26-51000-111	Overtime	84,000	46,000	-45.2%
26-51000-116	Holiday Pay	30,098	29,816	-0.9%
26-51000-117	Health Insurance Buyout	-	12,000	0%
26-51000-119	Dental Insurance Buyout	-	1,394	0%
26-51000-150	Wisconsin Retirement System	83,010	88,436	6.5%
26-51000-151	Social Security	111,032	101,999	-8.1%
26-51000-152	Life Insurance	1,986	1,896	-4.5%
26-51000-153	Health Insurance	298,032	271,735	-8.8%
26-51000-154	Dental Insurance	8,452	3,877	-54.1%
26-51000-156	HRA	-	-	0%
Subtotal		\$1,731,974	\$1,801,270	4.0%
Professional Services				
26-51000-210	Contract Services	33,322	21,572	-35.3%
26-51000-213	Legal Services	1,000	1,000	0.0%
26-51000-214	Audit Services	1,700	1,594	-6.3%
26-51000-216	Licensing & Maintenance	126,219	134,421	6.5%
26-51000-226	Benefit Administrative Fees	1,700	1,700	0.0%
26-51000-225	Computer Services	40,000	61,543	53.9%
26-51000-510	General Liability Insurance	7,199	7,285	1.2%
26-51000-513	Workers Compensation	9,826	2,896	-70.5%
26-51000-515	Commercial Crime Policy	1,049	1,049	0.0%
26-51000-516	Property Insurance	3,621	3,621	0.0%
Subtotal		\$225,636	\$236,681	4.9%
Supplies/Contract				
26-51000-180	Recruitment	250	-	-100.0%
26-51000-200	Facilities & Building Maintenance.	7,505	7,505	0.0%
26-51000-201	Cleaning & Janitorial Services	7,110	7,754	9.1%
26-51000-220	Utilities	31,080	28,000	-9.9%
26-51000-221	Communications	117,935	114,388	-3.0%
26-51000-230	Materials and Supplies	5,600	5,600	0.0%

		2017	2018	Change
26-51000-310	Office Supplies	1,800	1,800	0.0%
26-51000-311	Postage	500	500	0.0%
26-51000-321	Dues & Subscriptions	500	500	0.0%
26-51000-322	Training, Safety & Certifications	5,000	5,000	0.0%
26-51000-350	Equipment Replacement	95,505	-	-100.0%
26-51000-351	Maintenance Contracts	77,302	77,302	0.0%
26-51000-390	Public Relations	-	-	0%
26-51000-500	Contingency	5,000	5,000	0.0%
26-59217-900	Administrative	70,923	92,435	30.3%
Subtotal		\$426,010	\$345,784	-18.8%
26-59230-900	Debt	\$0	\$0	0%
26-59241-900	Building	-	-	0%
26-59246-900	Equipment	-	-	0%
TOTAL		\$2,383,620	\$2,383,736	0.0%
FUND BALANCE APPLIED			\$66,125	
26-34225	Designated Health Reimbursement Acct	-	3,103	0%
26-34315	Designated Future Budget	-	-	0%
26-34000	Undesignated Fund Balance	197,542	271,102	37.2%
FUND BALANCE		\$197,542	\$274,205	38.8%
RECORDS MANAGEMENT SYSTEM				
Revenues				
27-47130	Operational	-	-	0%
27-47135	RMS	-	-	0%
27-49210	Transfer from Fund 10	-	-	0%
TOTAL		\$0	\$0	0%
Expenditures				
27-51000-210	Contract Service	-	-	0%
27-59228-900	Transfer	-	-	0%
TOTAL		\$0	\$0	0%
Other Financing Sources (Uses)				
27-34000	Undesignated Fund Balance	-	-	0%
FUND BALANCE		-	-	0%
FUND BALANCE APPLIED		\$0	\$0	\$0

CONSOLIDATED SERVICES

○ 2016:	\$1,036,337
○ 2017:	\$1,065,369

- North Shore Library
- North Shore Fire Rescue
- North Shore Health Department

Mission

To provide effective services to North Shore residents through collaboration and sharing of resources with other communities.

Staffing	2012	2013	2014	2015	2016	2017	2018
North Shore Health Department	7.27	7.4	7.2	7.2	7.2	8	7.81
North Shore Fire Rescue	99	107.5	105.6	105.6	102	98	105.5
North Shore Library	15	15	15	15	15	15	14.2

Revenues		2017	2018	Change
28-41110	Health Property Tax	27,288	27,697	1.5%
28-41120	Library Property Tax	166,572	174,149	4.5%
28-41130	Fire Dept Property Tax	823,204	842,575	2.4%
28-43220	Intergovernmental Revenue	-	-	0%
28-43520	Fire Insurance Dues	19,273	20,948	8.7%
28-48200	Miscellaneous Revenue	-	-	
28-49210	Transfer from General Fund	-	-	0%
TOTAL		\$1,036,337	\$1,065,369	2.8%
Expenditures				
28-51000-217	Health	27,288	27,697	1.5%
28-52200-224	Fire & Rescue	785,797	804,794	2.4%
28-55100-225	Capital	16,217	20,787	28.2%
28-55100-227	Library	150,355	153,362	2.0%
28-52200-228	Fire Capital	37,407	37,781	1.0%
28-52200-376	Fire Insurance Dues	19,273	20,948	8.7%
Subtotal		\$1,036,337	\$1,065,369	2.8%
28-52300-221	Communications	-	-	0%
Subtotal		\$0	\$0	0%
TOTAL		\$1,036,337	\$1,065,369	2.8%
FUND BALANCE APPLIED				
28-34320	Designated Future Phones	18,720	-	-100.0%
28-34000	Undesignated Fund Balance	5,624	16,217	188.4%
FUND BALANCE		\$24,344	\$16,217	-33.4%



Mission

To forecast future expenditures to keep costs contained and plan for major projects that may necessitate borrowing.

2018 Goals

1. Maintain consistent tax levy
2. Capital Improvement Program updated through 2026.
3. Complete five-year budget projections.
4. Manage B-series bond assessment payments from municipal water projects.
5. Community Development Authority examination of private/public partnerships

Performance Measurements	2012	2013	2014	2015	2016	2017	2018
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
% of Debt Capacity Utilized	34%	32%	52%	38%	37%	36%	35%

Revenues		2017	2018	Change
30-41100	Property Taxes	681,525	\$737,894	8.3%
30-47100	River Hills - Dispatch	21,928	21,253	-3.1%
30-47111	Fox Point - Dispatch	15,905	15,455	-2.8%
30-47115	B Series Bond Admin Fee	13,250	18,792	41.8%
30-44350	Cell Tower Allocation	21,716	21,716	0.0%
30-48300	NSFD Receipts	180,115	178,195	-1.1%
TOTAL		\$934,439	\$993,305	6.3%
Expenditures				
30-58100-215	MADACC	2,446	2,583	5.6%
30-58100-226	Benefit Administration	700	700	0.0%
30-58100-611	NSFD Station #5	160,000	160,000	0.0%
30-58100-612	Fox Point /River Hills Dispatch	37,333	36,708	-1.7%
30-58100-614	Unfunded Liability Principal	19,000	20,000	5.3%
30-58100-618	2014 General Obligation	810,940	856,314	5.6%
30-58100-621	Interest on Bond	229,744	205,832	-10.4%
30-58100-623	Unfunded Liability Interest	8,823	7,826	-11.3%
TOTAL		\$1,268,986	\$1,289,962	1.7%
Other Financing Sources (Uses)				
30-49100	Proceeds of Long Term Debt	\$0	\$0	0%
30-49120	Proceeds of Premium	-	-	0%
30-49210	Transfer from General Fund	-	-	0%
30-49250	Transfer from Stormwater	250,175	250,064	0.0%
30-49226	Transfer from Consolidated	-	-	0%
TOTAL FINANCING SOURCES (USES)		\$250,175	\$250,064	0.0%
FUND BALANCE APPLIED		\$84,372	\$46,593	
FUND BALANCE				
	-			
30-34000	Undesignated Fund Balance	\$137,949	\$217,050	57.3%
30-34385	Designated Tax Levy Stabilization	109,475	27,454	-74.9%
TOTAL		\$247,424	\$244,504	-1.2%

2018 CAPITAL PROJECTS

The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Dispatch Fund, Sanitary Sewer Utility and Stormwater Utility. Capital projects are defined as major, non-annual expenditures for equipment or infrastructure, usually totaling over \$5,000. Each year, the Village projects five-year capital project requirements based upon departmental requests through the four adopted strategic initiatives.

In 2017, the Village undertook a comprehensive look at Capital items and created a Capital Improvement Plan that stretches to 2025. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Budgeting Process & Operating Budget Impact

Capital project budgeting is done based upon department requests, and subdivided by the strategic initiative adopted by the Village Board of Trustees. The Village's conservative approach to projecting revenue and its sound financial planning and fiscal policies have allowed the Village to continue to provide basic services, introduce new improvements, invest in infrastructure and to address deferred maintenance needs. In general, most capital projects are funded through dedicated revenue sources, which reduce the struggle for funding between capital improvements and operating necessity.

The cost for maintaining, repairing, and renovating Village owned facilities are paid by the fund in which the asset is capitalized. Maintenance funds are reflected in the General Fund, with only major projects funded through capital improvement. Staff will continue to clearly define responsibilities to ensure funds are adequate to address future needs.

In general, the capital projects affect the Village's operating budget in a positive way. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt reduces some of the street maintenance repairs included in the operating budget. Another example occurs when the Village invests in equipment through the capital budget and it makes us more efficient and effective, which reduces operating costs.

Included in each of the 2018 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2018 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

The Village has developed a comprehensive Capital Improvement Program (CIP) to maintain its existing infrastructure, enhance existing facilities of the Village, and meet citizen needs. The projections help serve as an outline of crucial funds to assist in the final adoption of the budget. As such, the program is continually evolving, revised each year to accommodate new projects and amend those that have been implemented.



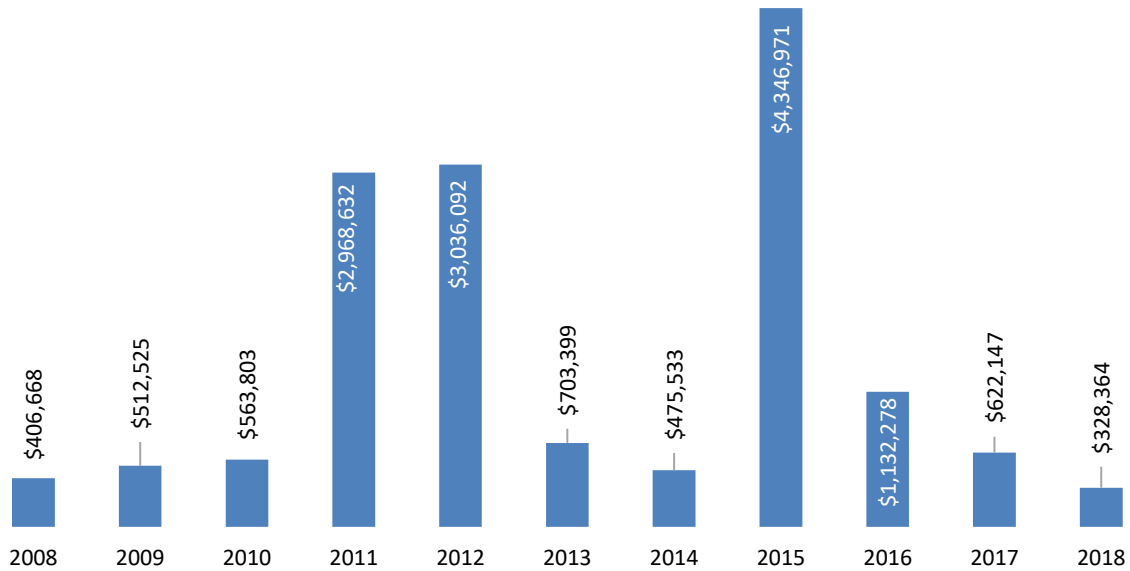
Ravine Lane Construction

The current budget document contains the following funds for capital projects:

1. Police Capital Fund
2. Public Works Capital Fund
3. Administrative Services Capital Fund
4. Consolidated Services Capital Fund
5. Public Safety Communication Capital Fund

The following capital projects are outlined to indicate the current and future realized impacts on each budget. Most, if not all, projects will have immediate impacts in 2018, with regular maintenance (if applicable) outlined for future budgets. With the current economic climate, the Village budget encompasses all capital costs with significant impacts for the upcoming fiscal year, as opposed to deferring costs to future years without the benefit of real time conditions (thus providing accountability for one-time expenditures).

Capital Fund Expenditures



POLICE CAPITAL FUND

Funded within the 2018 Capital budget are monies to replace, upgrade or purchase Squad Printers, Servers, Body Armor, OASIS Radio Capital, and Desktop Computers.

2018 Goals

1. Replace squad printers in three vehicles.
2. Continue annual replacement of body armor.
3. Replace two squad vehicles and equipment.
4. Virtualize all Police Department servers.
5. Fund capital contribution of OASIS Radio System.

		2017	2018	Change
40-41100	Property Taxes	\$64,706	\$0	-100.0%
40-43210	Grants	-	-	0%
40-43215	Police Revenue Equipment	-	-	0%
40-43220	Intergovernmental Revenue	-	-	0%
TOTAL		\$64,706	\$0	-100.0%
40-91000-612	Capital Lease	\$0	\$0	0%
40-91000-804	Capital Equipment	117,435	\$33,784	-71.2%
TOTAL		\$117,435	\$33,784	-71.2%
40-34000	Undesignated Fund Balance	(2,857)	(3,235)	13.2%
40-34100	Designated Bullet Proof Vest	8,632	7,732	-10.4%
40-34260	Designated Equipment	-	-	0%
TOTAL		\$5,775	\$4,497	-22.1%
FUND BALANCE APPLIED		\$52,729	\$33,784	



PUBLIC WORKS CAPITAL FUND

Funded within the 2018 Capital budget are monies to replace, upgrade or purchase of plow blades, desktop computer, and future borrowing for streets.

2018 Goals

1. Create end of life cycles for Village fleet and critical components of operations.
2. Coordinate the annual road construction project.
3. Continue enhanced fleet maintenance and pre-trip checks of vehicles and equipment.
4. Explore feasibility of asset management program.
5. Explore GPS tracking and data collection for Village fleet and equipment.

		2017	2018	Change
41-41100	Property Taxes	43,394	\$2,780	-89.2%
41-43210	Intergovernmental Grants	-	-	0%
41-43540	State Transportation Aid	-	64,490	100.0%
41-43545	STH 32 Connecting Highway Aids	-	93	100.0%
41-46320	Garbage	5,000	-	-100.0%
41-48310	Equipment Sales	-	-	0%
41-49100	Proceeds of Long-Term Debt	-	-	0%
41-49120	Proceeds of Premium	-	-	0%
41-49210	Transfer from Gen	-	-	0%
TOTAL		\$48,394	\$67,313	43.1%
Expenditures				
41-91000-226	Benefit Admin Fees	-	\$0	0%
41-91000-803	Capital Equip	91,977	4,700	-94.9%
41-91000-813	Streets	400,000	-	-100.0%
41-91000-816	DPW Capital Projects	65,276	-	-100.0%
41-59210-900	Transfer out	-	-	0%
TOTAL		\$557,253	\$4,700	-99.2%
FUND BALANCE APPLIED		\$0		
41-34000	Undesignated Fund Balance	127,881	\$200,960	58.6%
41-34215	Designated Equipment Reserve	5,414	5,414	0.0%
41-34220	Designated Road Reserve	41,569	41,569	0.0%
41-34225	Designated Building	86,290	9,724	-88.7%
TOTAL		\$261,154	\$257,667	-0.6%

ADMINISTRATIVE CAPITAL FUND

Funded within the 2018 Capital budget are monies to replace, upgrade or purchase of computers, servers, GASB 45 obligations, and community events.

2018 Goals

1. Virtualize Village Hall servers
2. Fund Teamsters Local 200 GASB 45 Post Employment contractual obligations
3. Fund community events

		2017	2018	Change
42-41100	Property Taxes	4,735	\$0	-100.0%
42-43700	Grants	-	-	0%
42-46740	Community Event Donations	8,000	10,000	25.0%
42-49210	Transfer			
TOTAL		\$12,735	\$10,000	-21.5%
42-91000-235	Community Events	9,935	\$10,000	0.7%
42-91000-519	GASB 45 Obligations	-	\$66,180	0%
42-91000-810	CDBG/ADA Grant Expenditures	9,600	-	-100.0%
42-91000-824	Capital Equipment	2,800	8,200	192.9%
TOTAL		\$22,335	\$84,380	277.8%
42-91000-900	Transfer from General fund	-	-	
TOTAL FINANCING SOURCES (USES)		\$0	\$0	0%
FUND BALANCE APPLIED		\$0	\$74,380	
42-34310	Designated GASB 45 OPEB	-	273,267	100.0%
42-34000	Undesignated Fund Balance	8,210	58,532	612.9%
TOTAL		\$8,210	\$331,799	3941.4%

PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND

Funded within the 2018 Capital budget are monies to replace, upgrade or purchase logging recorder, security software, core switch, and computers and monitors.

2018 Goals

1. Upgrade Nice/Inform and Viper to align with recording priorities in the Center.
2. Replace Core switch.
3. Replace computers and monitors
4. Monitoring and security enhancements.
5. Phone system upgrade.

		2017	2018	Change
46-41100	Property Taxes	\$0	\$17,997	0%
46-47110	Contract Revenue	51,317	125,966	145.5%
46-47115	RMS Contract Revenue	66,455	-	-100.0%
46-47147	Transfer for RMS	6,729	-	-100.0%
46-49226	Transfer from Consolidated	-	-	0%
TOTAL		\$124,501	\$143,963	15.6%
Expenditures				
46-91000-800	Dispatch Lease	82,765	-	-100.0%
46-91000-815	Dispatch Capital Technology	17,500	205,500	1074.3%
TOTAL		\$100,265	\$205,500	105.0%
FUND BALANCE APPLIED		37,235	\$61,537	
Fund Balance				
46-34000	Undesignated Fund Balance	-	32,884	0%
46-34215	Designated Capital Equipment	166,171	114,854	-30.9%
46-34220	Designated RMS Capital Equipment	162,340	89,156	-45.1%
TOTAL		328,511	236,894	-27.9%
47-47110	RMS Contract Revenue	-	-	0%
47-49246	Transfer from General fund	-	-	0%
TOTAL		-	\$0	0%
47-91000-807	RMS Capital Equipment	-	-	0%
TOTAL		\$0	\$0	0%
FUND BALANCE APPLIED		\$0	\$0	
47-34000	Undesignated Fund Balance	-	-	0%
47-34215	Designated RMS Equipment	-	-	0%
TOTAL		\$0	\$0	0%

➤ ADMINISTRATION/DPW

➤ \$2,000

➤ 41-91000-803/42-91000-824

2018
Capital
Projects

Service Excellence

DESCRIPTION: COMPUTER REPLACEMENT

While the lifespans of computers vary, experts generally agree that a user can expect to get three to five years out of a machine before replacement is necessary.



Impact on Operational Budget

The impact on the operational budget will be limited as the same programs and applications will be transferred over from existing hardware to the new devices.

➤ DPW

➤ \$315,000

➤ Future Borrowing

2018
Capital
Projects

Service Excellence

DESCRIPTION: 2018 STREET IMPROVEMENT PROGRAM

As part of the Village's on-going street improvement program, a number of streets will be resurfaced in 2018. The list of streets for resurfacing in 2018 includes:

- Sleepy Hollow
- Standish, North Lake Drive to Terminus
- Tennyson, East Brown Deer Road to East Standish Place

Impact on Operational Budget

The impact on the operational budget will be characterized by routine and preventative maintenance. This will include crack sealing efforts as well as any necessary patching due to wear and tear on the roadways.



➤ POLICE

➤ \$85,600

➤ 10-52100-350

2018
Capital
Projects

Service Excellence

DESCRIPTION: REPLACEMENT OF TWO (2) POLICE SQUADS

The Village will be replacing two (2) police squads at a cost of \$42,800 each for a total of \$85,600. The current squads have around 130,000 and 200,000 miles, respectively. As the squads begin to age, general maintenance costs increase which leads to cost inefficiencies. By moving to new squads, the Village's maintenance costs should decrease to more routine and preventative items.



Impact on Operational Budget

The impact on the operating budget will decrease as routine and preventive maintenance items are less costly than medium to large repairs.

➤ POLICE

➤ \$20,000

➤ 10-52100-350/40-91000-804

2018
Capital
Projects

Service Excellence

DESCRIPTION: DATA911 M8 SQUAD COMPUTER AND CAMERA

Both of the newly-purchased police squads will be outfitted with new cameras and computers. The technology in the squads being replaced has become outdated and the purchase of new squads provides an opportunity to make current all components of public safety operations.



Impact on Operational Budget

Impact on operational budget is anticipated to be minimal outside of any necessary software updates or unexpected part replacement which is not covered under warranty.

➤ POLICE

➤ \$1,800

➤ 40-91000-804

2018
Capital
Projects

Service Excellence

DESCRIPTION:
REPLACE THREE (3) SQUAD PRINTERS

Squad printers will be replaced in the new squads as well as in an additional unit due to age and showing symptoms of failure. Squad printers are for officer use to print warnings or citations as well as necessary documents while on patrol.



Impact on Operational Budget

The impact on operating budget would be printer paper, toner, and any necessary repairs.

➤ POLICE

➤ \$3,200

➤ 40-91000-804

2018
Capital
Projects

Service Excellence

DESCRIPTION: BODY ARMOR REPLACEMENT

In line with standard replacement schedules and new additions, new body armor is needed for the Police Lieutenant and up to three (3) Officers. Body armor is of critical importance to protect officers while performing public safety functions in the line of duty.



Impact on Operational Budget

There is essentially no impact on operating budget as the body armor requires no maintenance outside of replacement.

➤ DPW

➤ \$3,700

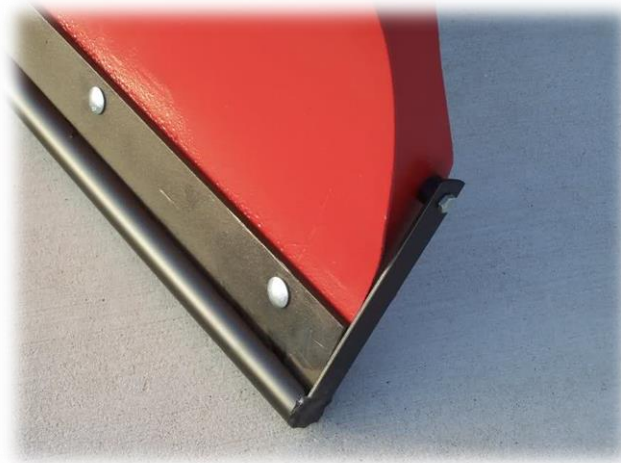
➤ 41-91000-803

2018
Capital
Projects

Service Excellence

DESCRIPTION: PLOW CUTTING BLADE EDGES

Carbide cutting edges for patrol trucks 2177 and 2178 need replacement. Cutting edges are the part of the plow that contacts the road and is responsible for scraping up packed snow and ice. As these edges are in contact with the roadways, they take the brunt of the abuse from plow operations and need relatively frequent replacement to ensure efficiency and effectiveness during winter operations.



Impact on Operational Budget

There is essentially no impact on operating budget as the cutting edges require no maintenance outside of replacement.

➤ ADMINISTRATION/DPW

➤ \$18,000

➤ 40-91000-804/42-91000-824

2018
Capital
Projects

Service Excellence

DESCRIPTION: SERVER VIRTUALIZATION

Current servers which are near end-of-life from both a hardware and operating system perspective are going to be virtualized. Servers that are at end-of-life pose many risks including stability and performance issues which affect day-to-day operations. Virtualization of servers is an industry best practice and reduces the hardware footprint within the data center for space, heating/cooling costs and electrical liabilities.

Impact on Operational Budget

The impact on the operational budget will be limited as the cost for maintaining individual hardware for systems is offset by the efficiencies of virtualization.



2018 - 2024 CAPITAL IMPROVEMENT PROGRAM

Type of Request		Item Description	Purpose	Cost
2018				
DPW	Infrastructure	Roads	Road resurfacing-(Sleepy Hollow, Tennyson, Meadowlark, Bay Point)	\$315,000
DPW	Equipment	Plow blade cutting edges	Replace patrol truck carbide plow blade cutting edges for 2177 and 2178	\$3,700
DPW	Technology-Hardware	Computer replacement	Replace Assistant Village Manager computer	\$1,000
Police	Vehicle	Ford Interceptor Utility Squad Car	Replace existing squad 2105	\$42,800
Police	Technology-Hardware	Data911 M8 Squad Computer and Camera	Computer and camera for new squad 2102	\$10,000
Police	Vehicle	Ford Interceptor Utility Squad Car	Replace existing squad 2102	\$42,800
Police	Technology-Hardware	Data911 M8 Squad Computer and Camera	Computer and camera for squad 2105	\$10,000
Police	Technology-Hardware	Squad printers	Replace 3 squad printers	\$1,800
Police	Technology-Hardware	Servers	Replace servers with virtual servers	\$10,800
Police	Equipment	Body Armor	Body armor replacement for and LT 3 officers	\$3,200
Admin Services	Equipment	Server for Village Hall and tax program	Replace servers with virtual servers	\$7,200
Village Hall	Technology-Hardware	Computer replacement	Computer for Accounting Assistant	\$1,000
				\$449,300
2019				
DPW	Equipment	Chainsaw	Replace chainsaw	\$800
DPW	Equipment	Walk-behind road saw	Replace road saw	\$4,900
DPW	Equipment	Demolition grapple bucket	Grapple bucket for skid steer and loadall	\$4,500
DPW	Equipment	Chain Sharpener	Replace chainsaw sharpener	\$715
DPW	Equipment	Portable pressure washer	Pressure washer to spray down Village Hall, Ellsworth Park and other areas	\$600
DPW	Equipment	Grapple bucket for loader	Brush grapple for the loader	\$12,500
DPW	Equipment	Skid Steer	Yard Waste	\$50,000
DPW	Vehicle	Garbage Truck	Garbage and Recycling Collection	\$300,000
DPW	Infrastructure	Ellsworth Park Parking Lot	Parking	\$35,000
DPW	Infrastructure	Buttles/Pelham Pipe	Alleviate water running across the road	\$1,500
DPW	Facility	Lions Gates	Column Restoration	\$25,000
DPW	Equipment	Cutting Edges	2178 Plow Blade and 2191 Blade	\$2,000
DPW	Infrastructure	Roads	Road Resurfacing (Tennyson (North), Meadowlark, Bay Point)	\$165,000
DPW	Technology	GIS Update	Manhole Inspection, Repair, Rebuild	\$4,320
DPW	Technology	GIS Update	CIPP Lining	\$1,440
DPW	Infrastructure	Striping Roads/Crosswalks	Brown Deer and Lake Drive	\$15,000
Police	Vehicle	Ford Interceptor Utility Squad Car	Replace existing squad 2103	\$46,800
Police	Technology-Hardware	Data911 M8 Squad Computer and Camera	Computer and camera for new squad 2103	\$10,000
Police	Technology-Hardware	Server replacement	Replace PD10, PD4 and court servers	\$10,800
Police	Equipment	Body Armor	Body armor replacement for LT and 3 officers	\$3,200
Police	Equipment	UPS Battery Replacement	UPS Batteries and Xfer Switches for Radio System	\$10,000
Police	Equipment	Gas Mask Cartridges	Replace gas mask cartridges (13)	\$832
Police	Technology-Hardware	Computer replacement	Replace 5 work station computers	\$2,820

Type of Request		Item Description	Purpose	Cost
Police	Technology-Hardware	Workstation printers	Replace printers for offices/report room	\$1,350
Police	Infrastructure	Garage door openers	Replace garage door openers for doors 2 and 3	\$2,800
Police	Equipment	Tactical vest	Replace tactical vest for squad	\$1,000
Police	Equipment	Evidence Room Cameras	Wireless cameras for vault and evidence room	\$800
Police	Equipment	Radar unit	Radar unit for squad 2106	\$1,400
Police	Equipment	Building cameras/security	Replace cameras for inside and outside of building	\$7,900
Police	Equipment	Gun cleaner	Handgun/rifle sonic cleaner	\$3,500
Police	Equipment	Radio charger base	Replace base charger for new Motorola radios	\$700
Police	Equipment	Traffic camera	Replace traffic camera at Port Washington/Brown Deer Rd	\$7,900
Police	Equipment	Radar Trailer Batteries	Replace batteries for radar trailer	\$1,000
Police	Infrastructure	Floor Tiles	Replace carpeting in muster room with floor tiles	\$2,000
Police	Infrastructure	Carpet repair	Replace carpet trim in Captain and Lieutenants office	\$1,000
Police	Technology-Hardware	Fingerprint computer/scanner	Replace DOJ fingerprint scanner/printer	\$10,000
Police	Equipment	Police bicycles	Replace patrol bicycles and helmets	\$3,000
Police	Equipment	Medical Kit Bags	Replace Medical Kit Bags for Squad	\$700
Police	Vehicle	Ford 2007	Squad 2103	\$40,000
Police	Technology-Hardware	Squad Camera/Computer	Squad 2103	\$10,000
Police	Technology-Hardware	Radio-Portable	Ozaukee Radio System	\$2,000
Police	Technology-Hardware	Radio-Portable	Ozaukee Radio System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2101	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2102	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2103	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2105	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2106	\$2,000
Police	Technology/Hardware	Squad Printers	2 Squad Printers	\$800
Police	Equipment	Radar Trailer	Radar Trailer	\$20,000
Police	Equipment	Talon	Squad 2104 Radar	\$2,000
Police	Equipment	Talon	Squad 2102 Radar	\$2,000
Police	Equipment	Talon	Squad 2106 Radar	\$2,000
Police	Equipment	Tactical Vest	Squad 2102	\$2,200
Police	Equipment	Body Armor	Officers	\$2,700
Police	Equipment	Handguns (4)	Replacement for Retired Officers	\$2,100
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Batteries	Driver Feedback Signs (4 batteries)	\$500
Police	Equipment	Tools	Door Breaching Tools for Squads	\$500
Police	Equipment	Tactical Vest	Squad 2102	\$2,200
Police	Technology-Hardware	Computer	Sergeant 1	\$820
Police	Technology-Hardware	Computer	Sergeant 2	\$820
Police	Technology-Hardware	Computer	Jail Booking	\$820
Police	Technology-Hardware	Computer	RMS Administrator	\$820
Police	Technology-Hardware	Computer	Property	\$820
Police	Technology-Hardware	Cameras	LPR	\$5,000
Police	Technology-Hardware	Printer	Copy/Fax Room Printer/Scanner	\$5,000
Police	Technology-Hardware	Printer	Jail Booking	\$250
Police	Technology-Hardware	Printer	Muster Room	\$250
Police	Technology-Hardware	Printer	Sergeant's Office	\$250

Type of Request		Item Description	Purpose	Cost
Police	Technology-Hardware	Printer	Court Clerk Office	\$250
Police	Technology-Hardware	Printer	RMS Administrator	\$250
Police	Building Maintenance	Roofing	Flat Roof over Jail/Training Room	\$20,000
Police	Building Maintenance	Carpet Cleaning/Wax	PD Carpet/Floor	\$2,500
Police	Building Maintenance	Fire Protection System	Review/Repair	Unk
Village Hall	Infrastructure	Carpet	Carpet Replacement	\$20,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$1,500
Village Hall	Technology-Service	Service Maint- Financial Program	Financial software program	\$4,600
				\$921,883
2020				
DPW	Infrastructure	Roads	Road Resurfacing (Brown Deer, Glencoe, Hermitage)	\$300,000
DPW	Vehicle	Patrol Truck	2178 Replacement	\$180,000
DPW	Technology	iPad	Fieldwork	\$1,000
Police	Equipment	Body Armor	Officers	\$1,800
Police	Equipment	Tactical Vest	Squad 2103	\$2,200
Police	Equipment	Tactical Vest	Squad 2105	\$2,200
Police	Equipment	Tactical Vest	Squad 2106	\$2,200
Police	Technology/Hardware	Computer	Training Laptop	\$820
Police	Technology/Hardware	Computer	Kellie's Laptop	\$820
Police	Technology/Hardware	Computer	Cash Register	\$820
Police	Technology/Hardware	Computer	Cash Register	\$820
Police	Vehicle	Ford 2017	Squad 2104	\$40,000
Police	Vehicle	Ford 2017	Squad 2106	\$40,000
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Remington Shotgun	Squad 2104	\$700
Police	Equipment	Remington Shotgun	Squad 2102	\$700
Police	Equipment	Remington Shotgun	Squad 2103	\$700
Police	Equipment	Remington Shotgun	Squad 2105	\$700
Police	Equipment	Remington Shotgun	Squad 2106	\$700
Police	Equipment	37MM Replacement	Less Than Lethal	\$1,500
Police	Technology/Hardware	Monitor	Muster Room Jail Monitor	\$200
Police	Technology/Hardware	Printer	RMS Office	\$700
Police	Technology/Hardware	Printer	Report Writing	\$700
Police	Technology/Hardware	Printer	Chief's Office	\$700
Police	Building	Appliances	Muster Room Fridge/Dishwasher	\$2,000
Police	Building	Carpet/Flooring	Hallway/Office Flooring	\$10,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$1,500
				\$603,080
2021				
DPW	Infrastructure	Roads	Road Resurfacing (Lake Drive (North), Manor	\$300,000
DPW	Equipment	Cutting Edges	2176 Plow and Wing Cutting Edge; 2181	\$3,000
DPW	Technology-Hardware	Computer replacement	Field Supervisor & Mechanic Computers for email, GIS, SeeClickFix	\$2,250
Police	Vehicle	Ford 2018	Squad 2102	\$40,000
Police	Vehicle	Ford 2018	Squad 2105	\$40,000
Police	Equipment	Taser (6)	Muster	\$4,200
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Targets	Metal Firearms Targets	\$2,000

Type of Request		Item Description	Purpose	Cost
Police	Equipment	AEDs	Portable AEDs for Each Squad	\$3,000
Police	Equipment	Body Armor	Officers	\$7,000
Police	Equipment	Computer	Louise's Office	\$820
Police	Equipment	Computer	Jail Booking	\$820
Police	Equipment	Computer	Property Room	\$820
Police	Equipment	Ballistic Shield/Riot Shield	Crowd Control/High Risk	\$4,500
Police	Technology/Hardware	Monitor	Muster Room Jail Monitors	\$700
Police	Technology/Hardware	Computer Infrastructure	Hubs, Switches, Routers	\$3,000
Police	Building Maintenance	Heaters	PD Garage Heaters	\$5,000
Police	Building Maintenance	Heaters	PD Sallyport Heater	\$2,500
Police	Building Maintenance	Locker Room Repairs	Change Locks and Handles	\$1,500
Police	Building Maintenance	Carpet Cleaning/Wax	PD Carpet/Floor	\$2,500
Police	Technology/Hardware	Storage Servers	PD Servers	\$10,000
Village Hall	Technology-Hardware	Projector	Used for presentations in Board Room	\$1,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$1,500
Village Hall	Technology-Hardware	Copier/paperless packet technology	Copies for VH staff and Board	\$8,000
				\$450,210
2022				
DPW	Infrastructure	Roads	Road Resurfacing (Lake Drive(South), Pelham, Regent, Donges Court)	\$265,000
DPW	Equipment	Loadall	Replacement	\$80,000
DPW	Equipment	Leaf Sucker	Leaf Collection	\$60,000
DPW	Facility	Tennis Court Maintenance	Crackfill and restripe	\$25,000
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Tactical Shield	Squad 2104	\$1,500
Police	Equipment	Body Armor	Officers (3)	\$3,000
Police	Technology/Hardware	Jail Computer	Jail	\$700
Police	Technology/Hardware	Fingerprint Computer	Jail	\$5,000
Police	Technology/Hardware	WIFI	PD WIFI	\$1,000
Police	Equipment	Batteries	Radar Trailer	\$1,500
Police	Equipment	Batteries	Driver Feedback Signs	\$500
Police	Equipment	Appliances	PD Washer/Dryer Decon Room	\$2,000
Police	Building Maintenance	Carpet Cleaning/Wax	PD Carpet/Floor	\$2,500
Village Hall	Technology-Hardware	Computer replacement	Computer for VH employees	\$1,500
				\$450,700
2023				
DPW	Vehicle	Patrol Truck	2177 Replacement	\$185,000
DPW	Vehicle	1-Ton	2181 Replacement	\$60,000
DPW	Vehicle	Mini-Ex Tracks	End of Life	\$4,000
DPW	Vehicle	Garbage Truck	2172 Replacement	\$170,000
Police	Vehicle	Ford 2020	Squad 2104	\$50,000
Police	Vehicle	Ford 2020	Squad 2106	\$50,000
Police	Technology/Hardware	Body Cameras	Officers	\$10,000

Type of Request		Item Description	Purpose	Cost
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Cabinetry	Muster Room	\$10,000
Police	Building Maintenance	Carpet Cleaning/Wax	PD Carpet/Floor	\$2,500
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
Village Hall	Technology-Software	Financial Software program	Financial software program	\$40,500
				\$736,000
2024				
Police	Vehicle	Ford 2021	Squad 2102	\$40,000
Police	Vehicle	Ford 2021	Squad 2105	\$40,000
Police	Equipment	Ammunition	Ammunition	\$1,500
Police	Equipment	Body Armor	Officers	\$6,000
Police	Building/Maintenance	Jail Toilets/Faucets	Jail Plumbing	\$5,000
Police	Building Maintenance	Carpet Cleaning/Wax	PD Carpet/Floor	\$2,500
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
				\$97,500

2018 BUDGET DETAIL

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
GENERAL FUND								
General Fund Revenues								
Taxes								
10-41100	Property Taxes	\$2,427,347	\$2,406,592	\$2,406,592	\$2,406,591	\$2,406,591	\$2,419,136	0.5%
10-41300	Interest on Delinquent Taxes	16,587	\$12,000	\$12,000	23,139	23,139	12,000	0.0%
10-41500	Payment in Lieu of Taxes	44,109	\$42,022	\$42,022	39,265	42,022	42,366	0.8%
Subtotal		\$2,488,044	\$2,460,614	\$2,460,614	\$2,468,994	\$2,471,752	\$2,473,502	0.5%
State Aids								
10-43410	State Shared Revenue	60,327	60,326	60,326	9,049	60,326	\$60,324	0.0%
10-43510	Recycling Grant	24,347	24,347	24,347	25,645	25,645	25,645	5.3%
10-43530	Exempt Computer Aid	19,031	14,999	14,999	14,587	14,587	14,801	-1.3%
10-43540	State Transportation Aid	350,293	402,837	402,837	302,128	402,837	402,837	0.0%
10-43545	State Highway 32 Connecting Highway Aid	16,652	16,873	16,873	12,654	16,873	16,873	0.0%
10-43600	Expenditure Restraint Aid	98,851	96,025	96,025	96,026	96,025	\$88,308	-8.0%
Subtotal		\$569,502	\$615,407	\$615,407	\$460,089	\$616,292	\$608,788	-1.1%
Intergovernmental								
10-43210	Community Development Block Grant	-	\$5,598	\$5,598	\$5,518	\$5,598	5,598	0.0%
10-43220	River Hills Municipal Court	28,530	40,000	40,000	40,901	40,000	42,945	7.4%
10-43225	Public Safety Communication Administration	32,686	33,748	33,748	33,748	33,748	92,435	173.9%
10-43230	Records Management Administration	36,447	37,175	37,175	37,175	37,175	-	-100.0%
10-43555	Intergovernmental Grant	25,000	-	-	-	-	-	0%
Subtotal		\$122,663	\$116,521	\$116,521	\$117,342	\$116,521	\$140,978	21.0%
Inspection								
10-44415	Architectural Review Committee Applications	\$2,785	\$2,580	\$2,580	\$2,820	\$2,940	2,580	0.0%
10-44425	Administrative Fees	24,158	19,400	19,400	17,288	19,400	19,400	0.0%
10-44430	Electrical Permits	9,631	9,000	9,000	5,909	5,909	-	-100.0%
10-44450	HVAC Permits	6,094	4,000	4,000	2,709	2,709	-	-100.0%
10-44460	Building Permits	32,468	27,000	27,000	29,892	30,500	48,500	79.6%
10-44470	Plumbing Permits	12,602	8,500	8,500	4,255	4,255	-	-100.0%
10-44480	Vacant Property Fees	250	-	-	500	500	-	0%
10-44410	Code Compliance Permits	100	-	-	-	-	-	0%
Subtotal		\$88,089	\$70,480	\$70,480	\$63,374	\$66,213	\$70,480	0.0%
License and Permits								
10-44100	Operator Licenses	1,705	\$1,300	\$1,300	\$1,535	\$1,535	1,300	0.0%
10-44120	Liquor Licenses	3,600	3,600	3,600	2,400	2,400	2,400	-33.3%
10-44140	Cigarette Licenses	400	400	400	300	300	300	-25.0%
10-44210	Bicycle Licenses	50	-	-	-	-	-	0%
10-44220	Animal Licenses	2,138	1,400	1,400	1,611	1,800	1,500	7.1%
10-44420	Occupancy Permits	210	-	-	680	680	-	0%
10-44440	Alarm Company Permits	165	-	-	70	70	-	0%
10-44435	Transient Merchant Permit	490	250	250	550	550	300	20.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
10-44495	Excavation/Right of Way/Privilege	22,650	10,000	10,000	7,900	8,200	8,500	-15.0%
10-44510	Culvert Permits	375	-	-	-	-	-	0%
10-44520	Home Occupation Permits	40	-	-	-	-	-	0%
10-44525	Fill Permits	550	-	-	-	-	-	0%
10-44530	Rummage Sale Permits	210	220	220	190	220	220	0.0%
10-44535	Dumpster Permits	110	-	-	180	180	-	0%
10-44540	Sign Permits	1,545	700	700	2,345	2,345	700	0.0%
10-44550	Conditional Use Permits	300	300	300	3,000	3,000	300	0.0%
10-44555	Board of Zoning Appeals Fees	2,000	-	-	1,000	1,000	-	0%
10-44570	Special Event Permits	300	250	250	1,250	1,250	1,200	380.0%
Subtotal		\$36,838	\$18,420	\$18,420	\$23,011	\$23,530	\$16,720	-9.2%
Services								
10-44300	Cable Franchise Fees	\$89,245	\$72,000	\$72,000	\$57,758	\$72,000	\$72,000	0.0%
10-44545	Rain Barrels	45	-	-	45	45	-	0%
10-45100	Fines & Forfeitures	61,852	66,433	66,433	41,981	66,433	60,000	-9.7%
10-45120	Court Service Fees	535	625	625	325	625	625	0.0%
10-45125	Misc Service Fee-Notary/Fingerprinting	1,039	600	600	592	740	650	8.3%
10-45600	Court Case Re-Opening Fees	75	-	-	25	75	75	0%
10-46110	Property Status Revenue	2,810	1,000	1,000	2,996	3,116	2,000	100.0%
10-46120	Publication Fees	245	235	235	175	175	175	-25.5%
10-46130	Data Sales	690	400	400	1,546	1,546	500	25.0%
10-46135	Police Uniforms	101	-	-	71	71	100	0%
10-46310	Special Pickups	8,707	7,500	7,500	8,391	8,580	8,000	6.7%
10-46315	Mulch Deliveries	7,884	5,000	5,000	5,792	5,792	5,500	10.0%
10-46320	Garbage & Recycling	2,502	2,500	2,500	1,753	2,500	2,500	0.0%
10-46330	Well Permit	9,850	250	250	375	400	250	0.0%
10-46710	Park Facility Rental & Programs	718	700	700	936	1,000	700	0.0%
10-46715	Public Works Service Revenue	425	500	500	50	500	500	0.0%
10-48210	Copies	1,132	500	500	736	733	500	0.0%
10-48220	False Alarm Fees	3,925	1,200	1,200	5,650	5,350	1,200	0.0%
Subtotal		\$191,781	\$159,443	\$159,443	\$129,198	\$169,681	\$155,275	-2.6%
Interest/Miscellaneous								
10-48100	Interest	\$60,635	\$40,000	\$40,000	\$50,484	\$57,000	\$48,466	21.2%
10-48110	Unrealized & Realized Gain/Loss - Investments	(2,943)	-	-	5,658	5,658	-	0%
10-48200	Miscellaneous Revenues	(115)	500	500	(42)	3,480	500	0.0%
10-48215	Intergovernmental Revenue	-	-	-	6,240	6,240	-	0%
10-48230	Recycling Proceeds	3,355	2,000	2,000	1,861	2,000	2,000	0.0%
10-48260	Insurance Awards	19,334	-	13,581	53,089	53,089	-	-100.0%
10-48395	Facility Rental - Sewer Fund	7,500	-	-	-	-	-	0%
10-46400	Equipment Rental - Sewer Fund	7,500	15,000	15,000	15,000	15,000	15,000	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater Fund	5,000	10,000	10,000	10,000	10,000	10,000	0.0%
10-48310	Equipment Sales	42,223	67,000	67,000	9,034	9,034	11,000	-83.6%
Subtotal		\$142,490	\$134,500	\$148,081	\$151,324	\$161,502	\$86,966	-41.3%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
TOTAL		\$3,639,405	\$3,575,385	\$3,588,966	3,413,331	\$3,625,491	\$3,552,709	-1.0%
GENERAL FUND EXPENDITURES								
General Government								
Personnel								
10-51000-109	Salaries	\$248,676	\$233,763	\$233,763	172,474	226,021	\$236,514	1.2%
10-51000-111	Overtime		-	-	-	-	-	0%
10-51000-117	Health Insurance Buyout	-	-	-	-	-	900	0%
10-51000-119	Dental Insurance Buyout	-	-	-	-	-	118	0%
10-51000-120	Trustee	8,400	8,400	8,400	6,300	8,400	8,400	0.0%
10-51000-125	Elections salaries	11,543	11,405	11,405	5,448	5,448	5,400	-52.7%
10-51000-150	Wisconsin Retirement System	16,211	17,595	17,595	11,610	15,369	18,191	3.4%
10-51000-151	Social Security	17,114	19,758	19,758	13,475	17,291	21,492	8.8%
10-51000-152	Life Insurance	737	847	847	748	897	922	8.9%
10-51000-153	Health Insurance	29,692	35,464	35,464	32,499	38,947	43,860	23.7%
10-51000-154	Dental Insurance	1,378	916	916	729	1,596	1,019	11.2%
	Subtotal	\$333,752	\$328,148	\$328,148	\$243,282	\$313,969	\$336,816	2.6%
Supplies/Contractual								
10-51000-180	Recruitment	441	-	-	-	-	-	0%
10-51000-130	Elections supplies	-	-	-	-	-	4,803	0%
10-51000-210	Contractual Services	20,194	21,960	21,960	4,010	21,960	12,625	-42.5%
10-51000-221	Communications	4,656	3,500	3,500	1,035	3,500	3,340	-4.6%
10-51000-223	Computer Support	1,204	1,000	1,000	-	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	2,995	2,800	2,800	743	2,800	2,000	-28.6%
10-51000-300	Administrative	799	800	800	-	800	800	0.0%
10-51000-310	Office Supplies	4,799	4,500	4,500	2,595	4,500	4,000	-11.1%
10-51000-311	Postage	1,749	2,700	2,700	2,607	2,700	2,700	0.0%
10-51000-321	Dues & Subscriptions	2,115	4,175	4,175	4,369	4,369	3,918	-6.2%
10-51000-322	Training, Safety & Certifications	6,320	6,700	6,700	2,123	6,700	6,000	-10.4%
10-51000-323	Wellness & Recognition	77	1,375	1,375	400	1,375	1,000	-27.3%
10-51000-324	Publications & Printing	87	250	250	45	100	100	-60.0%
10-51000-335	Equipment Replacement	2,500	-	-	-	-	-	0%
10-51000-520	Tax Refunds/Uncollectible	42	-	-	-	-	-	0%
10-51000-591	Municipal Code	10,795	8,000	8,000	22,500	22,500	8,250	3.1%
	Subtotal	58,773	\$57,760	57,760	40,427	72,304	50,536	-12.5%
Professional Services								
10-51000-214	Audit Services	18,584	17,808	17,808	19,384	19,384	18,063	1.4%
10-51000-219	Assessor Services	28,800	32,000	32,000	32,000	32,000	32,000	0.0%
10-51000-226	Benefit Administrative Fees	1,765	1,700	1,700	1,527	1,700	1,360	-20.0%
10-51000-229	Banking/ Financial Advisor	9,761	8,000	8,000	7,392	8,000	8,000	0.0%
10-51000-390	Public Relations	349	-	-	-	-	-	0%
	Subtotal	\$59,259	\$59,508	\$59,508	\$60,303	\$61,084	\$59,423	-0.1%
	TOTAL	\$451,784	\$445,416	\$445,416	\$344,013	\$447,357	\$446,775	0.3%
Public Safety								

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
Police								
Personnel								
10-52100-110	Salaries	\$1,084,779	\$1,061,792	\$1,061,792	\$782,362	\$1,027,362	1,019,457	-4.0%
10-52100-111	Overtime	71,582	50,000	50,000	30,957	50,000	50,000	0.0%
10-52100-116	Holiday Pay	32,973	34,914	34,914	-	34,914	36,807	5.4%
10-52100-117	Health Insurance Buyout	-	-	-	-	-	3,000	0%
10-52100-119	Dental Insurance Buyout	-	-	-	-	-	87	0%
10-52100-118	Shift Differential Pay-Bump	2,944	2,800	2,800	3,671	4,000	7,000	150.0%
10-52100-150	Wisconsin Retirement System	109,327	117,882	117,882	79,726	114,800	121,680	3.2%
10-52100-151	Social Security	87,462	83,998	83,998	54,702	73,602	85,898	2.3%
10-52100-152	Life Insurance	2,658	2,480	2,480	2,116	2,516	2,267	-8.6%
10-52100-153	Health Insurance	202,152	240,146	240,146	161,749	192,114	255,480	6.4%
10-52100-154	Dental Insurance	6,570	7,761	7,761	6,008	7,052	3,871	-50.1%
10-52100-156	HRA	998	-	-	1,075	1,075	-	0%
10-52100-519	Contractual Retirement Benefits	14,785	88,586	88,586	83,403	87,744	-	-100.0%
Subtotal		\$1,616,231	\$1,690,359	\$1,690,359	\$1,205,769	\$1,595,179	1,585,547	-6.2%
Supplies/Contractual								
10-52100-209	House of Correction Fees	1,058	1,000	1,000	-	1,000	1,000	0.0%
10-52100-180	Recruitment	1,823	1,500	1,500	1,376	1,500	1,500	0.0%
10-52100-210	Contract Services	26,578	42,054	42,054	26,783	42,054	26,406	-37.2%
10-52100-213	Legal-Labor Negotiations	9,372	-	-	2,685	2,685	-	0%
10-52100-215	MADACC	1,036	972	972	729	972	1,160	19.3%
10-52100-221	Communications	6,332	5,000	5,000	2,183	5,000	5,845	16.9%
10-52100-225	Computer Support	500	1,000	1,000	-	1,000	5,000	400.0%
10-52100-230	Materials & Supplies	6,820	8,700	8,700	5,909	8,700	8,700	0.0%
10-52100-231	Vehicle Maintenance/Tires	9,090	10,000	10,000	6,175	10,000	8,000	-20.0%
10-52100-310	Office Supplies	1,257	1,500	1,500	1,081	1,500	1,500	0.0%
10-52100-311	Postage	461	450	450	503	494	500	11.1%
10-52100-321	Dues & Subscriptions	685	1,298	1,298	1,149	1,298	1,352	4.2%
10-52100-322	Training, Safety & Certifications	1,994	5,000	5,000	2,572	5,000	4,375	-12.5%
10-52100-323	Ammunition	936	1,500	1,500	1,170	1,500	1,500	0.0%
10-52100-330	Clothing Allowance	6,664	6,500	6,500	6,205	6,500	6,500	0.0%
10-52100-333	Medical Supplies	461	1,100	1,100	423	1,100	1,000	-9.1%
10-52100-340	Fuel Maintenance	21,483	27,500	27,500	14,277	27,500	25,000	-9.1%
10-52100-518	Police Professional Liability	15,170	15,862	15,862	15,268	15,862	15,862	0.0%
10-52100-525	RMS Administrator	5,000	5,369	5,369	5,369	5,369	-	-100.0%
10-52100-350	Equipment Replacement	-	-	-	-	-	104,100	0%
Subtotal		\$116,720	\$136,305	\$136,305	93,856	\$139,034	219,300	60.9%
SUBTOTAL		\$1,732,950	\$1,826,664	\$1,826,664	\$1,299,626	\$1,734,213	\$1,804,847	-1.2%
Municipal Court								
Personnel								
10-51200-110	Salaries	\$49,890	\$50,545	\$50,545	\$34,796	\$50,545	\$51,555	2.0%
10-51200-111	Overtime	-	-	-	-	-	-	0%
10-51200-113	Judge Fees	3,600	3,600	3,600	2,700	3,600	3,600	0.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
10-51200-114	Witness Fees	-	-	-	-	-	-	0%
10-51200-150	Wisconsin Retirement System	3,066	3,437	3,437	2,366	3,437	3,454	0.5%
10-51200-151	Social Security	3,315	3,867	3,867	2,556	3,867	3,944	2.0%
10-51200-152	Life Insurance	50	72	72	42	72	72	0.0%
10-51200-153	Health Insurance	15,564	22,603	22,603	17,748	22,603	26,309	16.4%
10-51200-154	Dental Insurance	550	678	678	521	678	436	-35.7%
10-51200-513	Workers Compensation	-	-	-	-	-	120	0%
	Subtotal	76,034	\$84,802	\$84,802	\$60,729	\$84,802	\$89,490	5.5%
Supplies/Contractual								
10-51200-210	Contract Services	116	5,655	5,655	5,567	5,655	5,620	-0.6%
10-51200-211	Legal Services	32,024	22,989	22,989	15,413	22,989	22,989	0.0%
10-51200-208	Special Prosecutorial Services		5,000	5,000	907	2,500	5,000	0.0%
10-51000-305	Miscellaneous Expense	145	-	-	-	-	-	0%
10-51200-310	Office Supplies	355	500	500	366	500	500	0.0%
10-51200-311	Postage	511	500	500	500	500	500	0.0%
10-51200-321	Dues & Subscriptions	145	198	198	247	247	200	1.0%
10-51200-322	Training, Safety & Certifications	230	350	350	239	350	230	-34.3%
10-51200-325	Judicial Education	700	700	700	700	700	899	28.4%
	Subtotal	\$34,226	\$35,891	\$35,891	23,938	\$33,441	35,938	0.1%
	SUBTOTAL	\$110,260	\$120,694	\$120,694	\$84,668	\$118,243	\$125,428	3.9%
	TOTAL	\$1,843,210	\$1,947,357	\$1,947,357	\$1,384,293	\$1,852,456	\$1,930,276	-0.9%
Inspections, Code Enforcement & Zoning								
10-52400-110	Salaries	\$19,282	\$19,282	19,282	\$19,282	\$19,282	\$20,000	3.7%
10-52400-250	Building Permits	25,581	\$24,300	43,650	34,287	43,650	43,650	0.0%
10-52400-251	Electrical Permits	8,316	8,100	-	-	-	-	0%
10-52400-252	Plumbing Permits	11,089	7,650	-	-	-	-	0%
10-52400-254	HVAC Permits	5,497	3,600	-	-	-	-	0%
	TOTAL	\$69,764	\$62,932	\$62,932	\$53,569	\$62,932	\$63,650	1.1%
Public Works								
Personnel								
10-53000-110	Salaries	\$336,260	\$341,052	\$341,052	\$226,017	\$327,061	\$345,338	1.3%
10-53000-111	Overtime	3,660	5,106	5,106	692	2,000	5,006	-2.0%
10-53000-117	Health Insurance Buyout	-	-	-	-	-	1,450	0%
10-53000-119	Dental Insurance Buyout	-	-	-	-	-	158	0%
10-53000-150	Wisconsin Retirement System	18,412	23,339	23,339	14,462	22,376	21,304	-8.7%
10-53000-151	Social Security	22,777	28,212	28,212	17,109	25,173	25,727	-8.8%
10-53000-152	Life Insurance	954	1,002	1,002	810	1,016	593	-40.8%
10-53000-153	Health Insurance	87,336	106,663	106,663	69,274	95,390	108,947	2.1%
10-53000-154	Dental Insurance	2,995	3,087	3,087	2,787	2,698	1,803	-41.6%
10-53000-156	HRA	770	-	-	-	-	-	0%
	Subtotal	\$473,165	\$508,461	\$508,461	\$331,151	\$475,714	\$510,326	0.4%
Supplies/Contractual								
10-53000-180	Recruitment	635	-	-	-	-	-	0%
10-53000-200	Facility Maint & Supplies	20,721	14,825	14,825	14,022	18,000	20,000	34.9%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
10-53000-201	Cleaning & Janitorial Services	13,398	12,000	12,000	9,278	12,000	11,500	-4.2%
10-53000-202	HVAC Maintenance	1,960	4,200	4,200	3,504	5,100	4,200	0.0%
10-53000-210	Contract Services	30,470	31,170	31,170	26,176	31,170	32,304	3.6%
10-53000-220	Utilities	54,517	62,000	62,000	34,088	62,000	62,000	0.0%
10-53000-221	Communications	1,227	1,000	1,000	1,763	1,600	3,252	225.2%
10-53000-230	Materials & Supplies	7,120	5,150	5,150	3,573	5,150	5,150	0.0%
10-53000-231	Vehicle Maintenance & Tires	39,368	35,600	35,600	28,616	35,600	35,600	0.0%
10-53000-233	Tools	-	2,500	2,500	521	2,500	2,500	0.0%
10-53000-310	Office Supplies	913	150	150	72	150	150	0.0%
10-53000-321	Dues & Subscriptions	659	1,000	1,000	968	1,633	1,035	3.5%
10-53000-322	Training, Safety & Certifications	4,945	4,000	4,000	3,103	4,000	4,000	0.0%
10-53000-330	Clothing Allowance/Safety Supplies	1,818	2,000	2,000	1,134	2,000	2,000	0.0%
10-53000-334	Salt/Sand/Ice Removal	24,294	17,000	17,000	6,882	17,000	30,780	81.1%
10-53000-340	Fuel Maintenance	30,025	29,000	29,000	11,753	29,000	27,000	-6.9%
10-53000-350	Equipment Replacement	7,435	-	-	-	-	-	0%
10-53000-360	Equipment Rental	980	7,000	7,000	2,700	7,000	3,600	-48.6%
10-53000-370	Tipping Fees	76,137	68,000	68,000	43,509	68,000	65,000	-4.4%
10-53000-377	Yard Waste Tub Grinding	4,750	7,500	7,500	-	7,000	7,000	-6.7%
10-53000-390	Public Relations	71	-	-	-	-	-	0%
10-53000-400	Asphalt Maintenance & Repairs	1,201	3,400	3,400	1,272	3,400	1,700	-50.0%
10-53000-401	Crack Sealing & Striping	4,395	5,000	25,000	1,592	5,000	6,000	-76.0%
10-53000-402	Construction Supplies	(70)	-	-	(222)	222	-	0%
10-53000-450	Signage & Traffic Safety	1,415	2,000	2,000	170	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	13,650	15,000	15,000	5,500	10,000	5,000	-66.7%
10-53000-465	Tree Disease Mitigation	30,000	25,000	5,000	-	50,000	25,000	400.0%
10-53000-590	Animal Management Program	1,187	1,200	1,200	-	1,200	1,200	0.0%
	Subtotal	373,222	355,695	355,695	199,978	380,725	357,971	0.6%
	TOTAL	\$846,387	\$864,156	864,156	531,129	\$856,439	\$868,297	0.5%
Recreation and Leisure								
Personnel								
10-55200-110	Salaries	\$5,130	\$5,200	\$5,200	3,800	5,200	\$5,200	0.0%
10-55200-151	Social Security	392	398	398	291	398	398	0.0%
	Subtotal	5,522	\$5,598	\$5,598	4,091	5,598	\$5,598	0.0%
Supplies/Contractual								
10-55200-230	Materials & Supplies	4,085	2,000	2,000	2,267	2,267	2,000	0.0%
10-55200-435	Baseball Field		500	500	-	500	250	-50.0%
	Subtotal	\$4,085	\$2,500	\$2,500	2,267	\$2,767	\$2,250	-10.0%
	TOTAL	\$9,608	\$8,098	\$8,098	\$6,358	\$8,365	\$7,848	-3.1%
Insurances & Contingency								
10-51000-500	Contingency		\$50,000	\$0	\$0	\$0	\$50,000	100.0%
10-51000-502	GASB-45/OPEB Contribution	-	-	-	-	-	-	0%
10-51000-509	Pollution Liability	872	872	872	904	904	904	3.7%
10-51000-510	General Liability	19,597	20,052	20,052	19,762	20,052	20,370	1.6%
10-51000-511	Auto Liability	10,142	18,540	18,540	10,208	18,540	19,096	3.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
10-51000-512	Boiler Insurance	358	779	779	660	779	779	0.0%
10-51000-513	Workers Compensation	49,069	72,279	72,279	65,864	65,864	59,859	-17.2%
10-51000-515	Commercial Crime Policy	1,865	1,944	1,944	1,865	1,865	1,865	-4.0%
10-51000-516	Property Insurance	5,382	7,817	7,817	6,035	7,817	7,817	0.0%
10-51000-517	Public Official Bonds	14,018	14,344	14,344	14,108	14,344	14,334	-0.1%
	TOTAL	\$101,303	\$186,626	\$136,626	\$119,405	\$130,165	\$175,024	28.1%
Legal								
10-51000-208	General Counsel - Misc	\$3,859	\$2,000	2,000	\$12,957	\$15,000	\$2,000	0.0%
10-51000-211	General Counsel - Contracted	64,994	57,800	57,800	50,332	70,000	57,840	0.1%
10-51000-213	Labor Counsel	110	1,000	1,000	-	5,000	1,000	0.0%
	TOTAL	\$68,963	\$60,800	\$60,800	\$63,289	\$90,000	\$60,840	0.1%
Other Financing Uses/Sources								
10-59227-900	Transfer to RMS Fund	6,729	-	-	-	-	-	0%
10-59228-900	Transfer to Con Serv Fund	2,800	-	-	-	-	-	0%
10-59230-900	Transfer to Debt Service Fund	32,000	-	-	-	-	-	0%
10-59241-900	Transfer to DCUS Cap Projects Fund	76,000	-	-	-	-	-	0%
10-59241-900	Transfer to Admin Cap Projects Fund	68,000	-	-	-	-	-	0%
	TOTAL	\$185,529	\$0	\$0	\$0	\$0	\$0	0%
TOTAL GENERAL FUND EXPENDITURES		\$3,576,548	\$3,575,386	\$3,525,386	\$2,502,056	\$3,447,715	\$3,552,709	0.8%
FUND BALANCE APPLIED								
10-34225	Designated Health Reimbursement Account	1,127	-	-	-	-	-	0%
10-34310	Designated GASB 45 OPEB	178,447	163,761	163,761	339,447	339,447	-	-100.0%
10-34315	Designated Future Budget Exp	154,678	-	-	-	-	-	0%
10-34000	Undesignated Fund Balance	715,589	1,143,406	1,143,406	906,364	893,366	893,366	-21.9%
FUND BALANCE		1,049,841	1,307,167	1,307,167	1,245,811	1,232,812	893,366	-31.7%
SANITARY SEWER FUND								
Revenues								
20-43210	Intergovernmental Grant		\$0	\$0	\$0	\$0	\$0	0%
20-46210	Intergovernmental Grant-PPII		-	-	-	-	75,000	0%
20-46410	Residential Sewer	754,820	764,088	764,088	759,344	759,344	770,880	0.9%
20-46420	Commercial Sewer	145,353	141,418	141,418	81,195	141,418	141,418	0.0%
20-46430	Connection Fee	1,800	-	-	-	-	-	0%
20-46450	Intergovernmental Revenue	9,000	-	-	-	-	-	0%
20-48100	Interest	435	-	-	286	443	-	0%
20-48200	Miscellaneous Revenue	50	-	-	-	-	-	0%
	TOTAL	\$911,458	\$905,506	\$905,506	\$840,824	\$901,205	\$987,298	9.0%
Expenses								
Personnel								
20-51000-110	Salaries	\$142,906	\$130,898	130,898	77,618	\$130,898	\$137,040	4.7%
20-51000-111	Overtime	-	244	244	45	244	244	0.0%
20-51000-117	Health Insurance Buyout	-	-	-	-	-	350	0%
20-51000-119	Dental Insurance Buyout	-	-	-	-	-	40	0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
20-51000-150	Wisconsin Retirement System	15,659	9,213	9,213	5,239	9,213	9,232	0.2%
20-51000-151	Social Security	7,676	10,104	10,104	5,684	10,104	10,571	4.6%
20-51000-152	Life Insurance	140	311	311	170	185	248	-20.3%
20-51000-153	Health Insurance	20,985	28,206	28,206	20,574	19,373	31,046	10.1%
20-51000-154	Dental Insurance	558	769	769	694	693	587	-23.6%
	Subtotal	\$187,923	\$179,745	\$179,745	110,024	\$170,710	\$189,358	5.3%
Supplies/Contractual								
20-51000-220	Utilities	5,368	5,000	5,000	4,885	6,000	7,000	40.0%
20-51000-221	Communications	1,535	1,200	1,200	322	1,200	750	-37.5%
20-51000-226	Benefit Administrative Fees	-	-	-	-	-	170	0%
20-51000-230	Materials & Supplies	5,937	5,000	5,000	4,549	5,000	3,600	-28.0%
20-51000-232	Lift Station Maintenance	7,434	15,800	15,800	7,208	15,800	14,550	-7.9%
20-51000-233	Tools		5,000	3,552	-	3,552	3,500	-1.5%
20-51000-234	Diggers	2,253	3,500	-	-	-	3,500	0%
20-51000-310	Office Supplies	50	-	-	-	-	-	0%
20-51000-311	Postage	400	400	400	400	400	400	0.0%
20-51000-321	Dues & Subscriptions		-	-	-	-	-	0%
20-51000-322	Training, Safety & Certifications	4,571	4,600	4,600	840	3,000	3,000	-34.8%
20-51000-340	Fuel Maintenance/Motor/Lub	3,200	3,200	3,200	3,200	3,200	3,200	0.0%
20-51000-349	Facility Rental-General Fund	7,500	-	-	-	-	-	0%
20-51000-350	Equipment Replacement	6,773	26,830	26,830	26,829	26,830	47,417	76.7%
20-51000-360	Equipment Rental - General Fund	7,500	15,000	15,000	15,000	15,000	15,000	0.0%
20-53000-500	Contingency	-	-	-	-	-	-	0%
20-51000-530	Auto/Fuel	-	4,128	4,128	-	-	-	-100.0%
20-51000-813	Infrastructure Repairs	(2,376)	6,000	10,948	44,744	44,744	62,424	470.2%
	Subtotal	\$50,145	\$95,658	\$95,658	107,976	\$124,726	\$164,511	72.0%
Professional Services								
20-51000-210	MMSD Contract usage charges	237,849	255,000	255,000	119,651	244,867	241,534	-5.3%
20-51000-211	Legal Services	59	-	-	1,800	1,800	-	0%
20-51000-212	Contract Services	3,063	5,846	5,846	2,364	5,846	5,846	0.0%
20-51000-213	Private Prop II		-	-		-	-	0%
20-51000-214	Audit Services	3,740	3,475	3,475	3,475	3,475	3,500	0.7%
20-51000-216	Engineering	12,055	13,000	13,000	7,782	17,741	32,943	153.4%
20-51000-510	General Liability Insurance	2,926	3,311	3,311	2,945	3,311	3,351	1.2%
20-51000-513	Workers Compensation	4,163	5,215	5,215	5,478	5,478	1,916	-63.3%
20-51000-515	Commercial Crime Policy	138	144	144	138	144	144	-0.1%
20-51000-516	Property Insurance	2,475	3,071	3,071	2,466	3,071	3,071	0.0%
	Subtotal	\$266,468	\$289,062	\$289,062	146,099	\$285,733	\$292,305	1.1%
Sewer Debt Service								
20-58100-617	Principal Redemption - CWF Loan	-	73,593	73,593	-	73,593	75,334	2.4%
20-58100-618	Principal Redemption on Bond	-	209,060	209,060	-	209,060	213,686	2.2%
20-58100-621	Interest on Bond	41,594	38,785	38,785	17,221	38,785	34,262	-11.7%
20-58100-626	Interest Clean Water Fund	15,700	14,262	14,262	7,566	14,262	12,501	-12.3%
20-53000-700	Depreciation	166,272	5,341	5,341	-	5,341	5,341	0.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
20-58291-825	Amortization of debt	(1,255)	-	-	-	-	-	0%
	Subtotal	\$222,310	\$341,041	\$341,041	\$24,787	\$341,041	\$341,124	0.0%
TOTAL		\$726,848	\$905,506	\$905,506	\$388,886	\$922,210	\$987,298	9.0%
FUND BALANCE APPLIED								
			\$0	\$8,929	\$0	\$122,909	\$0	
20-34350	Designated CWFL Reserve Fund	70,845	73,049	73,049	73,049	73,049	75,253	3.0%
20-34360	Designated ECMAR Equip	60,460	64,670	64,670	63,597	63,597	66,734	3.2%
20-34000	Undesignated fund balance	2,285,335	1,534,051	1,534,051	2,750,324	2,264,330	2,264,330	47.6%
FUND BALANCE		2,416,640	\$1,671,770	\$1,671,770	\$2,886,969	\$2,400,975	\$2,406,317	43.9%
STORMWATER FUND								
Revenue								
22-43210	Intergovernmental Grant	\$0	\$0	\$75,000	\$25,000	\$75,000	\$0	-100.0%
22-46405	Residential Stormwater	317,300	340,883	340,883	340,883	340,883	353,567	3.7%
22-46425	Commercial Stormwater	125,290	\$122,590	122,590	77,930	122,590	139,442	13.7%
22-46430	Right-of-way Management	32,983	32,500	32,500	25,675	25,975	36,878	13.5%
	TOTAL	\$475,573	\$495,972	\$570,972	469,488	\$564,448	\$529,887	-7.2%
Expenses								
Personnel								
22-53000-110	Salaries	\$53,902	\$61,997	61,997	\$49,315	\$61,997	\$63,168	1.9%
22-53000-111	Overtime	-	365	365	-	365	750	105.5%
22-53000-117	Health Insurance Buyout	-	-	-	-	-	300	0%
22-53000-119	Dental Insurance Buyout	-	-	-	-	-	33	0%
22-53000-150	Wisconsin Retirement System	3,971	4,258	4,258	3,018	4,258	4,293	0.8%
22-53000-151	Social Security	4,549	4,771	4,771	3,624	4,771	4,927	3.3%
22-53000-152	Life Insurance	146	196	196	102	196	125	-36.2%
22-53000-153	Health Insurance	13,705	21,424	21,424	9,509	21,424	22,981	7.3%
22-53000-154	Dental Insurance	545	522	522	292	522	380	-27.2%
	Subtotal	\$76,818	\$93,533	\$93,533	\$65,860	\$93,533	\$96,957	3.7%
Supplies/Contractual								
22-53000-210	Contract services	354	365	365	234	365	365	0.0%
22-53000-211	Legal Services	-	-	-	384	384	-	0%
22-53000-214	Audit Services	1,680	1,571	1,571	1,571	1,571	1,594	1.4%
22-53000-216	Engineering	12,311	22,750	22,750	4,659	22,750	35,100	54.3%
22-53000-220	Utilities	1,264	2,000	2,000	2,311	2,400	2,400	20.0%
22-53000-221	Communications	500	500	500	307	500	500	0.0%
22-53000-226	Benefit Administrative Fees	-	-	-	-	-	170	0%
22-53000-230	Materials & Supplies	411	1,000	1,000	477	1,000	1,000	0.0%
22-53000-322	Training, Safety & Certifications	226	-	-	-	-	-	0%
22-53000-327	Culvert Materials	45,000	32,923	32,923	17,482	29,610	28,000	-15.0%
22-53000-328	Landscaping Materials	23,234	35,000	35,000	7,330	20,000	28,000	-20.0%
22-53000-329	Ditch Maintenance	500	10,000	10,000	500	10,000	20,392	103.9%
22-53000-340	Fuel Maintenance	2,273	2,500	2,500	2,500	2,500	2,500	0.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
22-53000-342	Construction Materials	23,411	25,000	123,532	2,579	162,931	45,000	-63.6%
22-53000-350	Equipment Replacement	366	8,655	8,655	2,158	8,655	7,845	-9.4%
22-53000-360	Equipment Rental - General Fund	5,000	10,000	10,000	10,000	10,000	10,000	0.0%
22-53000-500	Contingency		-	-	-	-	-	0%
	Subtotal	\$116,530	\$152,264	\$250,796	\$52,491	\$272,665	\$182,866	-27.1%
Debt Service								
22-59200-900	Transfer to Debt Service	244,910	250,175	250,175	250,175	250,175	250,064	0.0%
Total		\$244,910	\$250,175	\$250,175	\$250,175	\$250,175	\$250,064	0.0%
TOTAL		\$438,258	\$495,972	\$594,504	\$368,527	\$616,373	\$529,887	6.8%
FUND BALANCE APPLIED								
				\$0			\$0	
22-34365	Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081	11,081	0.0%
22-34000	Undesignated fund balance	59,018	18,231	18,231	158,066	7,093	7,093	-61.1%
FUND BALANCE		\$70,099	\$29,312	\$29,312	\$169,147	\$18,174	\$18,174	-38.0%
PUBLIC SAFETY COMMUNICATIONS								
Revenues								
26-41100	Property Tax	\$261,051	\$263,166	263,166	\$263,166	\$263,166	\$281,484	7.0%
26-47120	Lease Revenue	5,667	-	-	-	-	-	0%
26-47130	Contract Revenue	1,783,950	1,817,233	1,817,233	1,405,362	1,796,213	1,970,149	8.4%
26-47135	Records Management Administrator	-	48,320	48,320	51,004	51,004	-	-100.0%
26-47145	Records Management Operations	-	120,034	120,034	108,128	120,034	-	-100.0%
26-48100	Consolidated Service Billings	1,080	32,325	32,325	51,969	56,631	65,977	104.1%
26-48200	Miscellaneous Revenue	-	-	108,802	108,802	108,802	-	-100.0%
26-49100	Proceeds of Long-Term Debt	82,765	-	-	-	-	-	0%
	Total	\$2,134,513	\$2,281,077	2,389,879	\$1,988,432	\$2,395,850	\$2,317,610	-3.0%
Expenditures								
Personnel								
26-51000-110	Salaries	\$1,076,632	\$1,183,410	\$1,115,364	\$815,298	\$1,106,198	\$1,244,117	11.5%
26-51000-111	Overtime	59,056	44,000	84,000	66,428	87,427	46,000	-45.2%
26-51000-116	Holiday Pay	14,677	30,098	30,098	1,361	30,098	29,816	-0.9%
26-51000-117	Health Insurance Buyout	-	-	-	-	-	12,000	0%
26-51000-119	Dental Insurance Buyout	-	-	-	-	-	1,394	0%
26-51000-150	Wisconsin Retirement System	72,430	83,010	83,010	56,883	75,221	88,436	6.5%
26-51000-151	Social Security	88,431	111,032	111,032	66,886	91,312	101,999	-8.1%
26-51000-152	Life Insurance	1,884	1,986	1,986	1,435	1,644	1,896	-4.5%
26-51000-153	Health Insurance	241,961	298,032	298,032	192,061	234,751	271,735	-8.8%
26-51000-154	Dental Insurance	8,441	8,452	8,452	5,732	7,900	3,877	-54.1%
26-51000-156	HRA	305	-	-	570	570	-	0%
	Subtotal	\$1,563,818	\$1,760,020	\$1,731,974	\$1,206,653	\$1,635,123	\$1,801,270	4.0%
Professional Services								
26-51000-210	Contract Services	47,501	33,322	33,322	11,357	33,322	21,572	-35.3%
26-51000-213	Legal Services	440	1,000	1,000	-	1,000	1,000	0.0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
26-51000-214	Audit Services	1,675	1,700	1,700	1,700	1,700	1,594	-6.3%
26-51000-216	Licensing & Maintenance	5,048	126,219	126,219	107,859	126,219	134,421	6.5%
26-51000-226	Benefit Administrative Fees	1,276	1,700	1,700	763	1,700	1,700	0.0%
26-51000-225	Computer Services	67,275	40,000	40,000	30,911	40,000	61,543	53.9%
26-51000-510	General Liability Insurance	6,487	7,199	7,199	6,529	7,199	7,285	1.2%
26-51000-513	Workers Compensation	7,214	9,826	9,826	7,168	9,826	2,896	-70.5%
26-51000-515	Commercial Crime Policy	1,006	1,049	1,049	1,006	1,049	1,049	0.0%
26-51000-516	Property Insurance	2,637	3,621	3,621	2,824	3,621	3,621	0.0%
	Subtotal	\$140,559	\$225,636	\$225,636	\$170,117	\$225,636	\$236,681	4.9%
Supplies/Contract								
26-51000-180	Recruitment	142	250	250	110	250	-	-100.0%
26-51000-200	Facilities & Building Maint.	7,688	7,505	7,505	13,617	13,617	7,505	0.0%
26-51000-201	Cleaning & Janitorial Services	7,822	7,110	7,110	5,972	7,110	7,754	9.1%
26-51000-220	Utilities	25,930	31,080	31,080	19,373	31,080	28,000	-9.9%
26-51000-221	Communications	35,535	65,583	117,935	94,730	117,935	114,388	-3.0%
26-51000-230	Materials and Supplies	7,350	5,600	5,600	1,995	5,600	5,600	0.0%
26-51000-310	Office Supplies	922	1,800	1,800	710	1,800	1,800	0.0%
26-51000-311	Postage	500	500	500	410	500	500	0.0%
26-51000-321	Dues & Subscriptions	370	500	500	234	500	500	0.0%
26-51000-322	Training, Safety & Certifications	6,132	5,000	5,000	2,907	5,000	5,000	0.0%
26-51000-350	Equipment Replacement	119,281	17,268	95,505	89,116	95,505	-	-100.0%
26-51000-351	Maintenance Contracts	77,302	77,302	77,302	77,302	77,302	77,302	0.0%
26-51000-390	Public Relations	179	-	-	-	-	-	0%
26-51000-500	Contingency	-	5,000	5,000	-	-	5,000	0.0%
26-59217-900	Administrative	32,686	70,923	70,923	70,923	70,923	92,435	30.3%
	Subtotal	\$321,839	\$295,421	\$426,010	\$377,398	\$427,122	\$345,784	-18.8%
26-59230-900								
26-59230-900	Debt	\$0	\$0	\$0	\$0	\$0	\$0	0%
26-59241-900								
26-59241-900	Building	-	-	-	-	-	-	0%
26-59246-900								
26-59246-900	Equipment	-	-	-	-	-	-	0%
	Subtotal	\$0	-	-	-	-	-	0%
TOTAL								
		\$2,026,216	\$2,281,077	\$2,383,620	\$1,754,167	\$2,287,881	\$2,383,736	0.0%
FUND BALANCE APPLIED								
			\$(0.00)				\$66,125	
26-34225								
26-34225	Designated Health Reimbursement Acct	3,013	-	-	3,103	3,103	3,103	0%
26-34315								
26-34315	Designated Future Budget	77,413	-	-	77,413	77,413	-	0%
26-34000								
26-34000	Undesignated Fund Balance	105,788	197,542	197,542	579,206	259,815	271,102	37.2%
	FUND BALANCE	\$186,214	\$197,542	\$197,542	\$659,722	340,331	\$274,205	38.8%
RECORDS MANAGEMENT SYSTEM								
Revenues								
27-47130								
27-47130	Operational	112,787	-	-	-	-	-	0%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
27-47135	RMS	46,869	-	-	-	-	-	0%
27-49210	Transfer from Fund 10	15,372	-	-	-	-	-	0%
TOTAL		\$175,028	\$0	\$0	\$0	\$0	\$0	0%
Expenditures								
27-51000-210	Contract Service	134,336	-	-	-	-	-	0%
27-59228-900	Transfer	36,447	-	-	-	-	-	0%
TOTAL		\$170,783	\$0	\$0	\$0	\$0	\$0	0%
Other Financing Sources (Uses)								
27-34000	Undesignated Fund Balance	46,057	-	-	-	-	-	0%
FUND BALANCE		46,057	-	-	-	-	-	0%
FUND BALANCE APPLIED		\$0	\$0	\$0	\$0	\$0	\$0	
CONSOLIDATED SERVICES FUND								
Revenues								
28-41110	Health Property Tax	26,753	27,288	27,288	27,288	27,288	27,697	1.5%
28-41120	Library Property Tax	147,407	166,572	166,572	166,572	166,572	174,149	4.5%
28-41130	Fire Dept Property Tax	810,723	823,204	823,204	823,204	823,204	842,575	2.4%
28-43220	Intergovernmental Revenue	5,000	-	-	-	-	-	0%
28-43520	Fire Insurance Dues	19,273	19,273	19,273	20,948	20,948	20,948	8.7%
28-48200	Miscellaneous Revenue	-	-	-	1,250	1,250	-	
28-49210	Transfer from General Fund	2,800	-	-	-	-	-	0%
TOTAL		\$1,011,956	\$1,036,337	\$1,036,337	\$1,039,262	\$1,039,262	\$1,065,369	2.8%
Expenditures								
28-51000-217	Health	26,253	27,288	27,288	20,966	27,288	27,697	1.5%
28-52200-224	Fire & Rescue	773,556	785,797	785,797	785,796	785,797	804,794	2.4%
28-55100-225	Capital	-	16,217	16,217	-	16,217	20,787	28.2%
28-55100-227	Library	148,929	\$150,355	150,355	113,563	150,355	153,362	2.0%
28-52200-228	Fire Capital	37,167	37,407	37,407	37,408	37,408	37,781	1.0%
28-52200-376	Fire Insurance Dues	19,227	19,273	19,273	20,948	20,948	20,948	8.7%
Subtotal		\$1,005,132	\$1,036,337	\$1,036,337	978,681	1,038,013	\$1,065,369	2.8%
28-52300-221	Communications	-	-	-	12,480	12,480	-	0%
Subtotal		\$0	\$0	\$0	\$12,480	\$12,480	\$0	0%
TOTAL		\$1,005,132	\$1,036,337	\$1,036,337	\$991,161	\$1,050,493	\$1,065,369	2.8%
FUND BALANCE APPLIED			-	-		-	-	
28-34320	Designated Future Phones	18,720	18,720	18,720	-	-	-	-100.0%
28-34000	Undesignated Fund Balance	27,448	5,624	5,624	-	16,217	16,217	188.4%
FUND BALANCE		\$46,168	\$24,344	\$24,344	\$0	\$16,217	\$16,217	-33.4%
LONG TERM FINANCIAL FUND								
Revenues								

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
30-41100	Property Taxes	\$652,859	\$681,525	681,525	\$681,525	\$681,525	\$737,894	8.3%
30-47100	River Hills - Dispatch	21,928	21,928	21,928	21,628	21,928	21,253	-3.1%
30-47111	Fox Point - Dispatch	15,905	15,905	15,905	15,705	15,705	15,455	-2.8%
30-47115	B Series Bond Admin Fee	-	13,250	13,250	26,691	26,691	18,792	41.8%
30-44350	Cell Tower Allocation	57,895	21,716	21,716	16,799	21,716	21,716	0.0%
30-48300	NSFD Receipts	176,665	180,115	180,115	180,115	180,115	178,195	-1.1%
TOTAL		\$925,252	\$934,439	\$934,439	\$942,462	\$947,680	\$993,305	6.3%
Expenditures								
30-58100-215	MADACC	\$2,082	\$2,446	2,446	\$75	\$2,446	2,583	5.6%
30-58100-226	Benefit Administration	700	700	700	700	700	700	0.0%
30-58100-611	NSFD Station #5	176,665	180,115	160,000	160,000	160,000	160,000	0.0%
30-58100-612	Fox Point /River Hills Dispatch	37,833	37,333	37,333	6,166	37,333	36,708	-1.7%
30-58100-614	Unfunded Liability Principal	29,286	19,000	19,000	19,000	19,000	20,000	5.3%
30-58100-618	2014 General Obligation	774,616	810,940	810,940	94,240	810,940	856,314	5.6%
30-58100-621	Interest on Bond	204,025	209,629	229,744	147,318	229,744	205,832	-10.4%
30-58100-623	Unfunded Liability Interest	10,330	8,823	8,823	8,823	8,823	7,826	-11.3%
TOTAL		\$1,235,536	\$1,268,986	\$1,268,986	\$436,322	\$1,268,986	\$1,289,962	1.7%
Other Financing Sources (Uses)								
30-49100	Proceeds of Long Term Debt	\$0	\$0	\$0	\$0	\$0	\$0	0%
30-49120	Proceeds of Premium	32,032	-	-	-	-	-	0%
30-49210	Transfer from General Fund	32,000	-	-	-	-	-	0%
30-49250	Transfer from Stormwater	244,910	250,175	250,175	250,175	250,175	250,064	0.0%
30-49226	Transfer from Consolidated	-	-	-	-	-	-	0%
TOTAL FINANCING SOURCES (USES)		\$308,942	\$250,175	\$250,175	\$250,175	\$250,175	\$250,064	0.0%
FUND BALANCE APPLIED								
		\$101,553	\$84,372	\$84,372	\$84,372	\$84,372	\$46,593	
FUND BALANCE								
30-34000	Undesignated Fund Balance	203,809	\$137,949	\$137,949	\$960,124	\$217,050	\$217,050	57.3%
30-34385	Designated Tax Levy Stabilization	193,847	109,475	109,475	193,847	109,475	27,454	-74.9%
TOTAL		\$397,655	\$247,424	\$247,424	\$1,153,971	\$326,525	\$244,504	-1.2%
POLICE CAPITAL FUND								
Revenues								
40-41100	Property Taxes	\$7,000	\$64,706	\$64,706	\$64,706	\$64,706	\$0	-100.0%
40-43210	Grants	-	-	-	-	-	-	0%
40-43215	Police Revenue Equipment	250	-	-	1,000	1,000	-	0%
40-43220	Intergovernmental Revenue	-	-	-	3,146	3,146	-	0%
TOTAL		\$7,250	\$64,706	\$64,706	\$68,852	\$68,852	\$0	-100.0%
Expenditures								
40-91000-612	Capital Lease	\$0	\$0	\$0	\$0	\$0	\$0	0%
40-91000-804	Capital Equipment	30,152	117,435	117,435	66,576	66,576	\$33,784	-71.2%
TOTAL		\$30,152	\$117,435	\$117,435	\$66,576	\$66,576	\$33,784	-71.2%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
Fund Balance								
40-34000	Undesignated Fund Balance	28,273	(2,857)	(2,857)	30,459	30,549	(3,235)	13.2%
40-34100	Designated Bullet Proof Vest	14,132	8,632	8,632	14,132	10,932	7,732	-10.4%
40-34260	Designated Equipment	-	-	-	-	-	-	0%
TOTAL		\$42,405	\$5,775	\$5,775	\$44,591	\$41,481	\$4,497	-22.1%
FUND BALANCE APPLIED			\$52,729	\$52,729	\$0	\$0	\$33,784	
PUBLIC WORKS CAPITAL FUND								
Revenues								
41-41100	Property Taxes	\$91,821	\$43,394	43,394	\$43,394	\$43,394	\$2,780	-89.2%
41-43210	Intergovernmental Grants	-	-	-	-	-	-	0%
41-43540	State Transportation Aid	-	-	-	-	-	64,440	100.0%
41-43545	STH 32 Connecting Highway Aids	-	-	-	-	-	93	100.0%
41-46320	Garbage	11,669	5,000	5,000	1,604	5,000	-	-100.0%
41-48310	Equipment Sales	11,779	-	-	-	-	-	0%
41-49100	Proceeds of Long-Term Debt	1,035,000	-	-	-	-	-	0%
41-49120	Proceeds of Premium	0	-	-	-	-	-	0%
41-49210	Transfer from Gen	76,000	-	-	-	-	-	0%
TOTAL		\$1,226,269	\$48,394	\$48,394	\$44,998	\$48,394	\$67,313	43.1%
Expenditures								
41-91000-226	Benefit Admin Fees	40,588	\$0	-	\$0	\$0	\$0	0%
41-91000-803	Capital Equip	189,202	91,977	91,977	85,507	91,977	4,700	-94.9%
41-91000-813	Streets	597,040	400,000	400,000	26,898	476,781	-	-100.0%
41-91000-816	DPW Capital Projects	134,260	-	65,276	63,405	65,276	-	-100.0%
41-59210-900	Transfer out	-	-	-	-	-	-	0%
TOTAL		\$961,089	\$491,977	\$557,253	\$175,809	\$634,034	\$4,700	-99.2%
FUND BALANCE APPLIED			\$443,583	\$0	\$0	\$0		
Fund Balance								
41-34000	Undesignated Fund Balance	\$723,988	\$127,881	127,881	\$649,032	\$138,348	\$200,960	58.6%
41-34215	Designated Equipment Reserve	5,414	5,414	5,414	5,414	5,414	5,414	0.0%
41-34220	Designated Road Reserve	41,569	41,569	41,569	41,569	41,569	41,569	0.0%
41-34225	Designated Building	75,000	86,290	86,290	75,000	9,724	9,724	-88.7%
TOTAL		\$845,971	\$261,154	\$261,154	\$771,015	\$195,055	\$257,667	-0.6%
ADMINISTRATIVE SERVICES FUND								
Revenues								
42-41100	Property Taxes	\$9,330	\$4,735	4,735	\$4,735	\$4,735	\$0	-100.0%
42-43700	Grants	-	-	-	-	-	-	0%
42-46740	Community Event Donations	14,741	8,000	8,000	20,030	20,030	10,000	25.0%
42-49210	Transfer	68,000						
TOTAL		\$92,071	\$12,735	\$12,735	\$24,765	\$24,765	\$10,000	-21.5%

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
Expenditures								
42-91000-235	Community Events	\$18,368	\$9,935	9,935	\$11,919	\$15,719	\$10,000	0.7%
42-91000-519	GASB 45 Obligations	-	-	-	-	-	\$66,180	0%
42-91000-810	CDBG/ADA Grant Expenditures	-	-	9,600	8,375	9,600	-	-100.0%
42-91000-824	Capital Equipment	9,417	2,800.0	2,800	-	2,800	8,200	192.9%
TOTAL		\$27,785	\$12,735	\$22,335	\$20,294	\$28,119	\$84,380	277.8%
Other Financing Sources (Uses)								
42-91000-900	Transfer from General fund	-	-	-	-	339,447	-	
TOTAL FINANCING SOURCES (USES)		-	\$0	\$0	\$0	\$339,447	\$0	0%
FUND BALANCE APPLIED			\$0	\$0			\$74,380	
Fund Balance								
42-34310	Designated GASB 45 OPEB	-	-	-	-	339,447	273,267	100.0%
42-34000	Undesignated Fund Balance	70,086	8,210	8,210	70,604	66,732	58,532	612.9%
TOTAL		\$70,086	\$8,210	\$8,210	\$70,604	\$406,179	\$331,799	3941.4%
PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND								
Revenues								
46-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$17,997	0%
46-47110	Contract Revenue	42,765	51,317	51,317	48,972	51,317	125,966	145.5%
46-47115	RMS Contract Revenue	-	66,455	66,455	64,729	66,455	-	-100.0%
46-47147	Transfer for RMS	-	6,729	6,729	7,545	7,545	-	-100.0%
46-49226	Transfer from Consolidated	-	-	-	-	-	-	0%
TOTAL		\$42,765	\$124,501	\$124,501	\$121,246	\$125,317	\$143,963	15.6%
Expenditures								
46-91000-800	Dispatch Lease	-	-	82,765	82,765	82,765	-	-100.0%
46-91000-815	Dispatch Capital Technology	56,137	-	17,500	16,462	17,500	205,500	1074.3%
TOTAL		\$56,137	\$0	\$100,265	\$99,227	\$100,265	\$205,500	105.0%
FUND BALANCE APPLIED			-	37,235			\$61,537	
Fund Balance								
46-34000	Undesignated Fund Balance	2,900	-	-	91,389	94,422	32,884	0%
46-34215	Designated Capital Equipment	114,854	166,171	166,171	114,854	114,854	114,854	-30.9%
46-34220	Designated RMS Capital Equipment	-	162,340	162,340	89,156	89,156	89,156	-45.1%
TOTAL		\$117,754	\$328,511	\$328,511	\$295,399	298,432	236,894	-27.9%
RECORDS MANAGEMENT SYSTEM CAPITAL FUND								
Revenues								
47-47110	RMS Contract Revenue	59,271	-	-	-	-	-	0%
47-49246	Transfer from General fund	6,729	-	-	-	-	-	0%
TOTAL		\$66,000	\$0	-	\$0	\$0	\$0	0%
Expenditures								

		2016 Actual	2017 Budget	2017 Amended	2017 Sept.	2017 Projected	2018 Proposed	Change
47-91000-807	RMS Capital Equipment	10,068	-	-	-		-	0%
TOTAL		\$10,068	\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED								
			\$0	\$0			\$0	
Fund Balance								
47-34000	Undesignated Fund Balance	66,470	-	-	-	-	-	0%
47-34215	Designated RMS Equipment	89,156	-	-			-	0%
TOTAL		\$155,626	\$0	\$0	\$0	\$0	\$0	0%

2016/2017 FINANCIAL ANALYSIS

Accountability to the Village Board of Trustees and the citizens of Bayside is an integral factor guiding daily operations. The Financial Analysis provides a normative approach to vital measurements of fiscal position. Attention was given to identifying appropriate financial indicators that provide an overall snapshot of the Village's fiscal health.

Fiscal health can be broadly defined as a local government's ability to finance services on a continual basis. Specifically, financial health and condition refers to a government's ability to:

- 1) Maintain existing service levels,
- 2) Ability to withstand economic pressures and disruptions,
- 3) Meet the changing demands of the community, and
- 4) Meet the needs to fund future liabilities, debt, and federal/state mandates.

Using this financial trend analysis, the Village can evaluate factors which represent the primary forces that influence financial health. This analysis provides a general framework on understanding the Village's current financial condition and provides a basis in which to compare future years. As we continue to use the document on a yearly basis, we are provided the ability to take a long-term, or "broad stroke" perspective.

The main purpose of the Annual Financial Analysis is to monitor the overall position of the Village's finances. In addition, the document serves as a trend indicator for both positive and negative highlights.

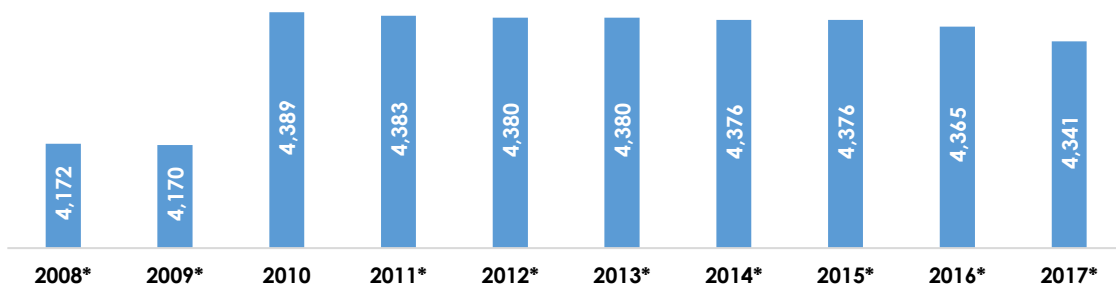


Population

Formula: Population Figures

Description: Demographic trends drive the demand for municipal goods and services.

Bayside Analysis: For 2017, the Wisconsin Department of Administration stated Village decreased in overall population. The chart shows that in comparison to the 2008 Wisconsin Department of Administration report the Village's population has increased by 4.05%. According to the US Census Bureau the average family size has reduced from 2.98 in 1990 to 2.89 in 2000 to 2.54 in 2010. Often, population can be viewed as cyclical in nature. While mature families have children leaving the home, younger families provide the opportunity for growth in population numbers. Because of the built-out nature of the community, only a minor shift in population (negative or positive) is to be expected.



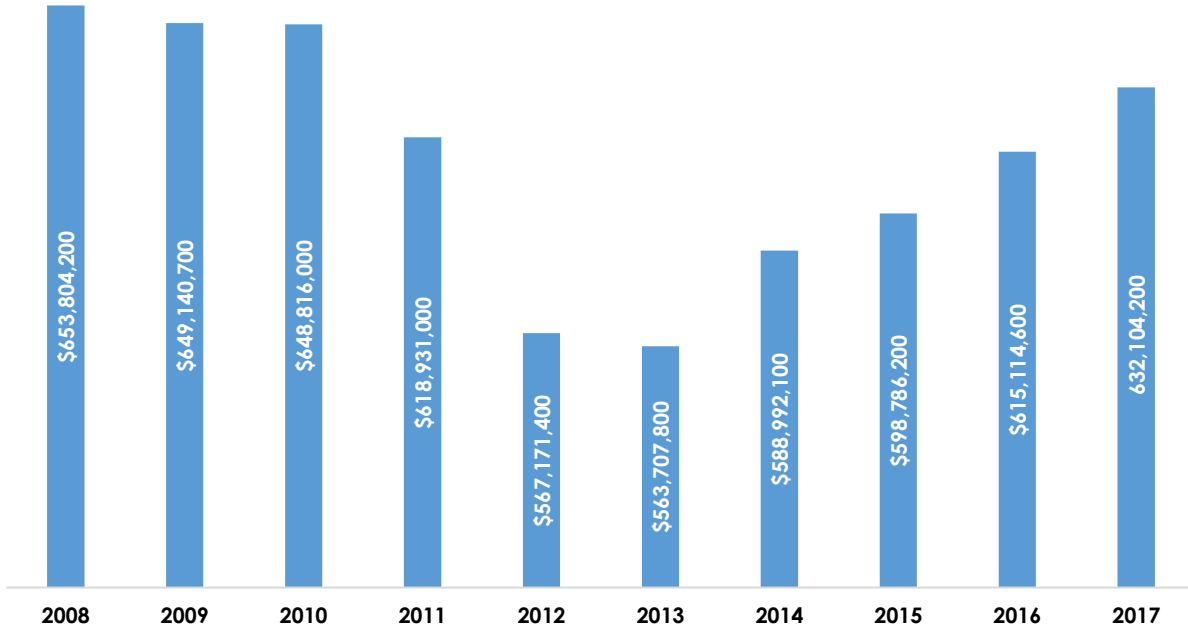
*estimated numbers from the Wisconsin Department of Administration

Property Values

Formula: Property values

Description: Property values indicate the stability of the tax base.

Bayside Analysis: Property values increased in 2014 through 2017. The national recession, which officially began in December 2007 caused the housing market to drop. The Village's location, as well as its strong property maintenance standards, helped to subdue the overall loss.

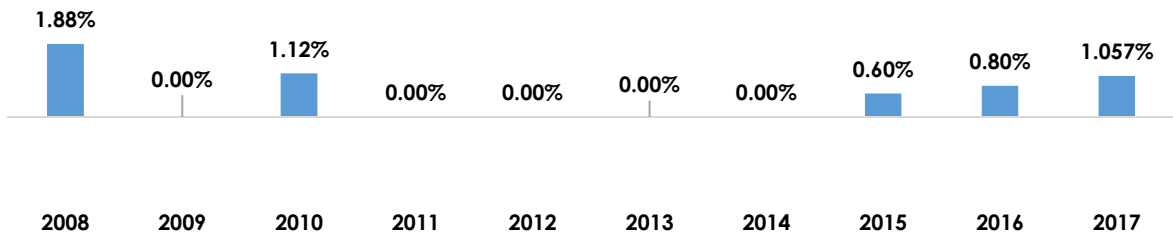


Tax Revenue (Property Tax Levy)

Formula: Base Year Value

Description: Tax revenue represents the primary financial base of local government operations. A decrease could reflect a decline in property values, defaults on property taxes, or decline of fiscal health at the national or state level.

Bayside Analysis: Tax revenues for the Village have been consistent. In 2008, the revenues were increased from the previous year by 1.88%. In 2009 there was no increase from 2008. The tax revenues remained constant from 2011 to 2014. The increases of 0.60% in 2015, 0.80% in 2016, and 1.057% in 2017 were related primarily to increased debt service payments.

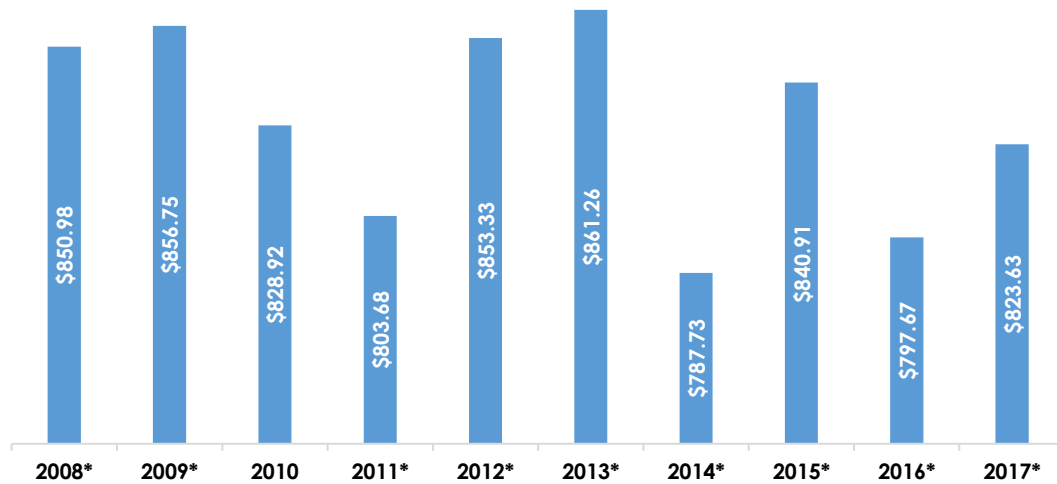


Net Operating Revenues Per Capita

Formula: Net Operating Revenues/Population

Description: Net Operating Revenues Per Capita shows changes in revenues relative to changes in population size.

Bayside Analysis: Over the 10-year period, revenues per capita decreased from \$850.98 to \$823.63. However, it should be noted that population during the same period increased by 4.04%

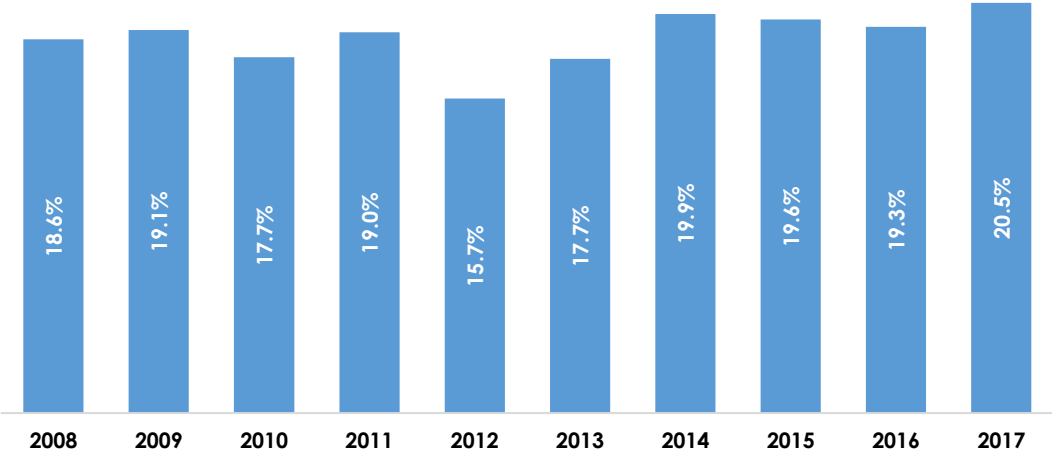


*estimated population numbers from the Wisconsin Department of Administration

Intergovernmental Revenues as a % of Operating Revenues

Formula: Intergovernmental Operating Revenues/Gross Operative Revenues

Description: Federal and state governments struggle with their own budget problems and in general have reduced payments to local governments. The reduction of intergovernmental funds leaves municipal government with the dilemma of cutting services or funding them from general fund revenues.

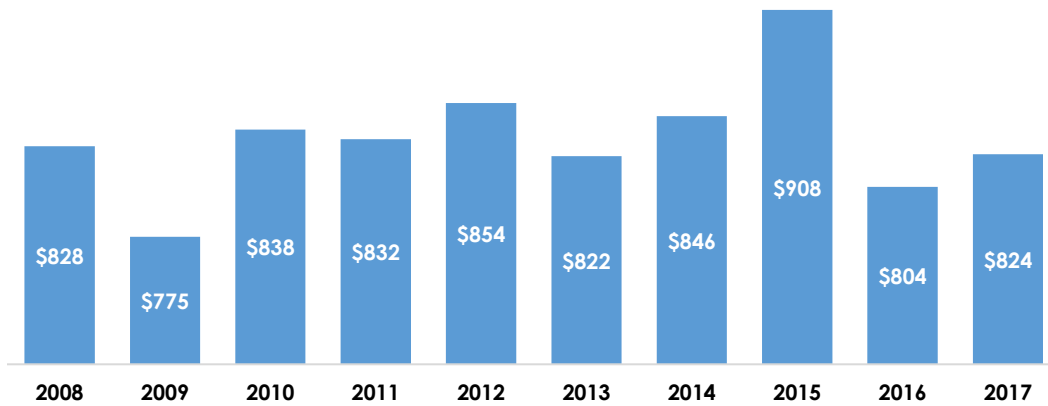


Bayside Analysis: On average during the study period, intergovernmental revenues totaled 18.7% of operating revenues. The dollar difference between 2008 intergovernmental revenues and 2017 revenues totaled \$65,930. Overall, the trend shows that for the Village intergovernmental revenues were fairly fixed.

Net Operating Expenditures Per Capita

Formula: Net operating expenditures/population

Description: Changes in per capita expenditures reflect changes in expenditures relative to changes in population.



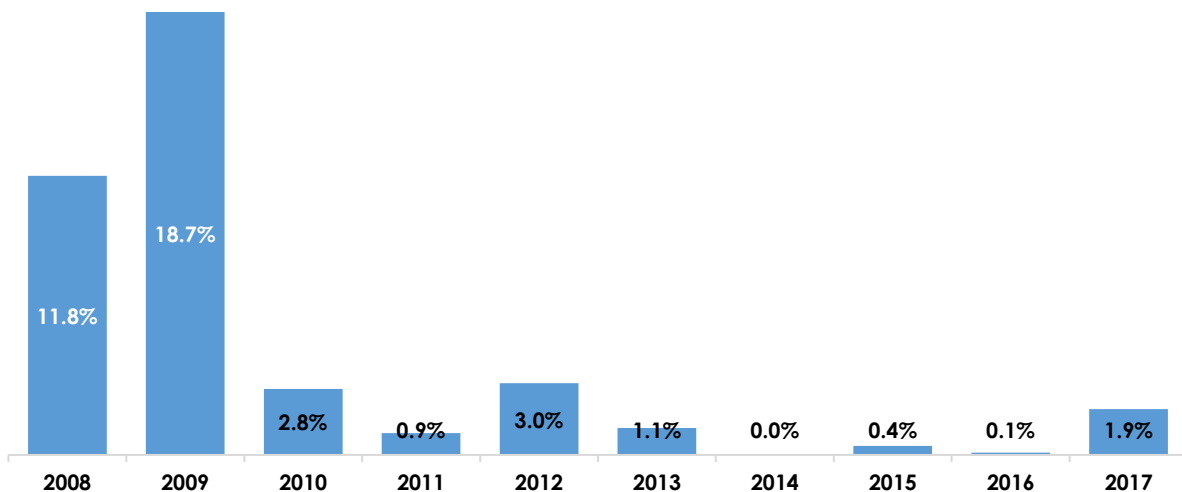
Bayside Analysis: According to the study period, General Fund per capita expenditures have decreased by \$4.71 from 2008 to 2017.

Capital Outlay

Formula: Capital Outlay from Operating Funds/Net Operating Expenditures

Description: Expenditures for operating equipment such as police squad cars and public works vehicles drawn from the operating budget are usually referred to as "capital outlay." In the Village of Bayside, capital outlay has been referred to as the Capital Equipment Replacement. Capital Outlay/Equipment Replacement does not include capital budget expenditures for construction of infrastructure improvements such as streets or buildings.

Bayside Analysis: Over the years, the relationship between capital outlay and operating expenditures should remain about the same. In some cases, changes in service delivery, reduction in equipment, or greater life-span may impact this relationship. For the Village of Bayside, capital outlay purchases have ranged from a low of 0.0% to a high of 18.7% in comparison to net operating expenditures. During the period, the average percentage was 4.1% (\$138,890). For 2008, the budget process was modified to include a Capital Improvement Plan for outlay purchasing and will continue to provide a positive for the percentage of net operating expenditures.



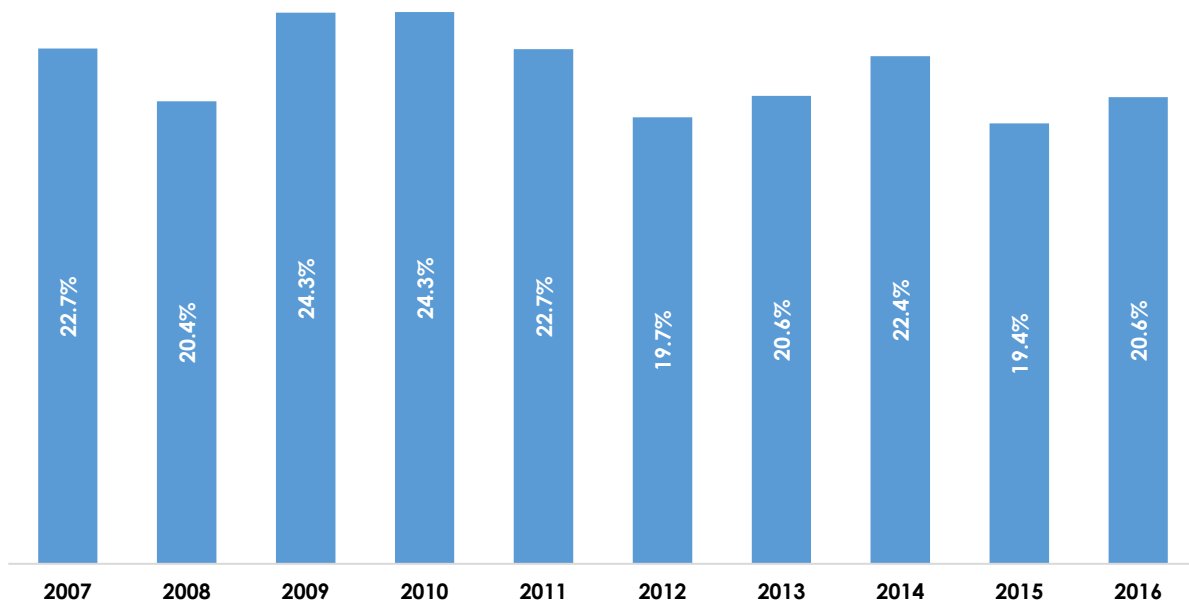
Undesignated General Fund Balances

Formula: Unreserved fund balances/Net Operating Revenues

Description: The size of a local government's fund balances can affect its ability to withstand financial emergencies and maintain cash flow. It can also affect its ability to accumulate funds for capital purchases without having to borrow or impact bond ratings.

Bayside Analysis: While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village is regarded as being in a good position since it has maintained a percentage between 19.4% (2015) and 24.3% (2009 and 2010).

In 2006, the Village established a formal fund balance policy. This policy sets a goal of maintaining a fund balance of at least 20% of budgeted general fund appropriations. In addition, amounts over the 20% are to be allocated to the General Fund Balance, Police Department Capital Reserve, Administrative Services Capital Fund, Public Works Capital Reserve, Long -Term Financial Fund, and Road Reserve Fund. The overall goal of unreserved fund balances is to remain at 20%.

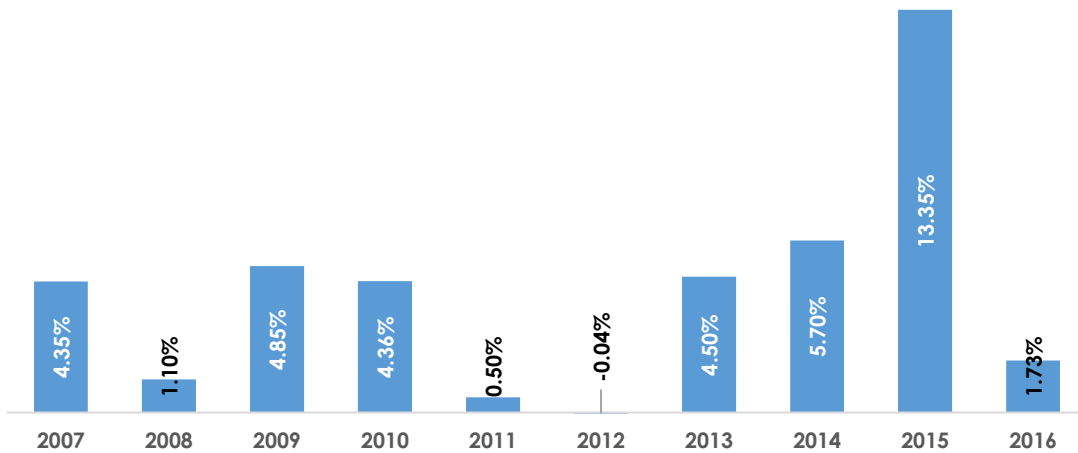


Operating Deficit or Surplus

Formula: General Fund Operating Deficit or Surplus/Net Operating Revenues

Description: An operating deficit or surplus occurs when current expenditures exceed current revenues or are lower than current revenues. A deficit does not always mean that the budget will be out of balance, because reserves from prior years can be used to cover the difference. It does mean, however, that during the current year, the government is spending more than it is receiving. An operating deficit in any one year may not be cause for concern, but frequent and increasing deficit can indicate that current revenues are not supporting current expenditures and that serious problems lie ahead.

Bayside Analysis: The Village in nine of the last ten years has had a surplus. The deficit occurred in 2012. The positive note here is that the average surpluses were greater than the deficit and there were more surpluses than deficits during the study period. In addition, these surpluses have occurred during levy limits and decreased State aids.

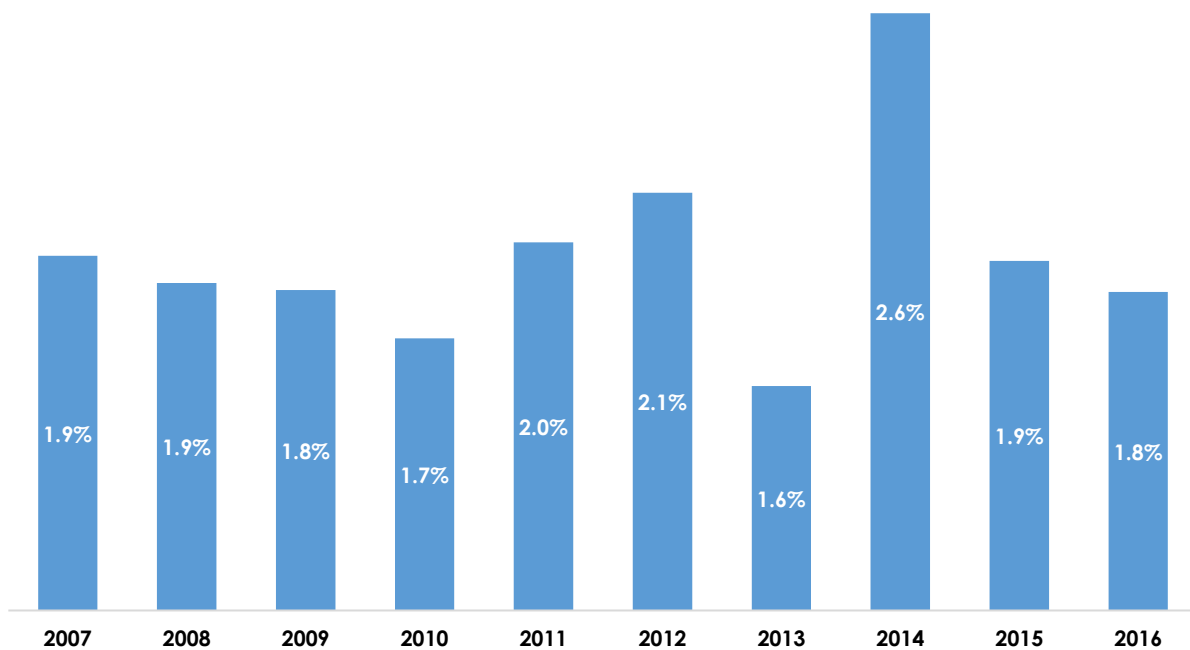


Assessed Valuation & Direct Long-Term Debt

Formula: Net Direct Bonded Long-Term Debt/Assessed Valuation & Net Direct Bonded Long-Term Debt/Personal Income

Description: "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).

Bayside Analysis: The Village has seen a consistency in the net direct bonded long-term debt as a percentage of assessed valuation. The range is between 1.6% and 2.6% with the average being 1.9%. State Law allows for up to 5%. Of the Village's debt, 9.9% of the total relates to the North Shore Fire Department borrowing. In terms of long-term debt as a percentage of personal income, the Village has ranged from 4.5% to 7.8% with the average of 6.4%. Overall, this indicator is strong for the Village.

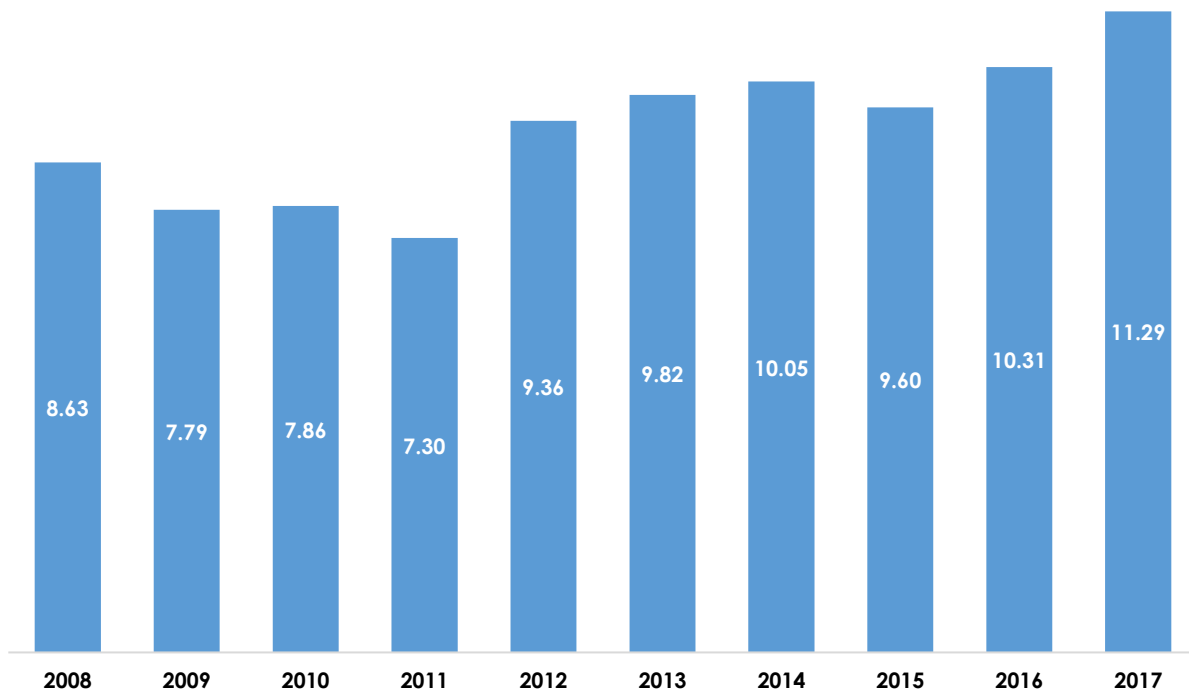


Employees per 1,000 Population

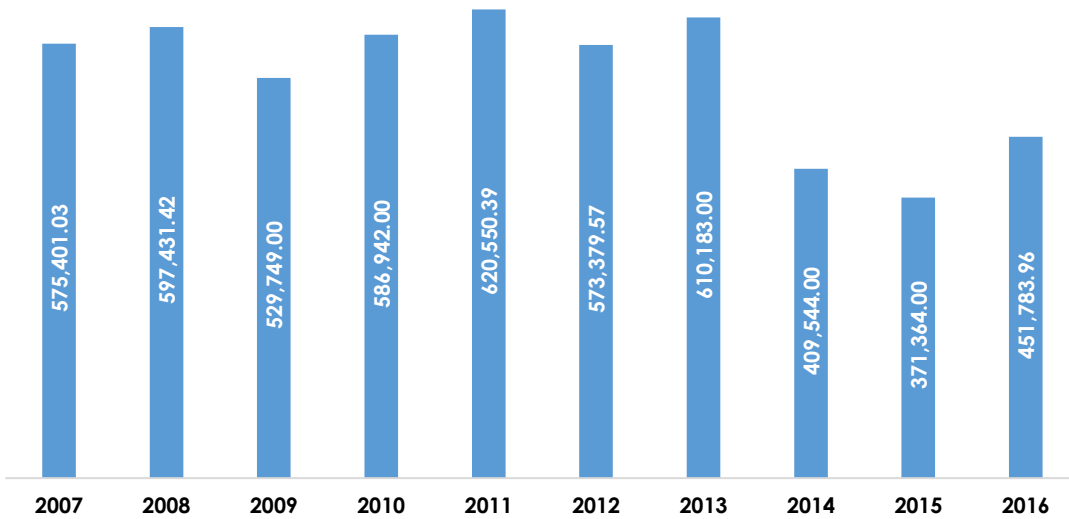
Formula: Number of Employees/Population in Decimal Form

Description: Personnel costs are a major portion of a local government's operating budget, plotting changes in the number of employees per capita is one way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues and that government is becoming more labor intensive or that personnel productivity is declining.

Bayside Analysis: This is a positive financial trend for the Village. The number employees increased from 36 in 2008 to 49 in 2017 due to the addition of the consolidated dispatch center. The number of Village employees reached a peak of 11.29 per 1,000 residents in 2017 due to the addition of the consolidated public safety communication center for the North Shore area and the reduction of Village population.



General Government

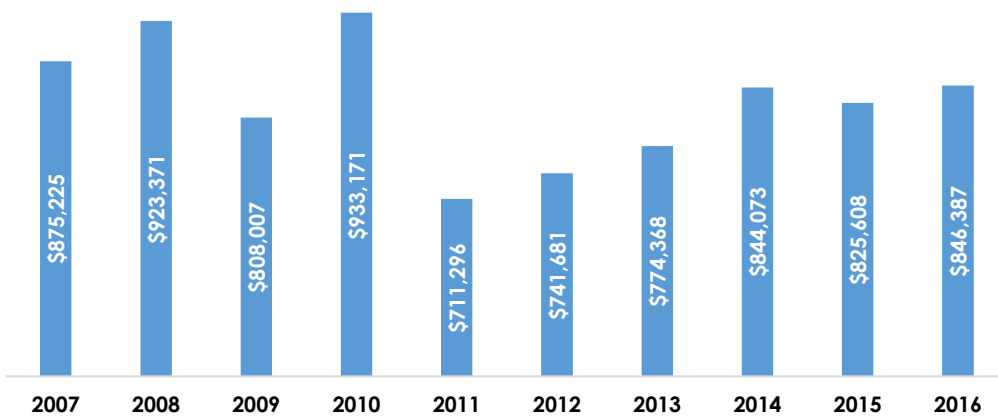


General government expenditures are lower than 2007 in 2016 by 21.48%.

Improved cross training, as well as close attention to spending has helped keep expenditures from increasing each year.

General government employees include three full time workers, and periodically employs a graduate intern. Functions include management and administration of everyday operations, implementation of policy, financial and investment management, budget development and oversight, elections, tax bill distribution and collection, permit coordination, and communications.

Public Works

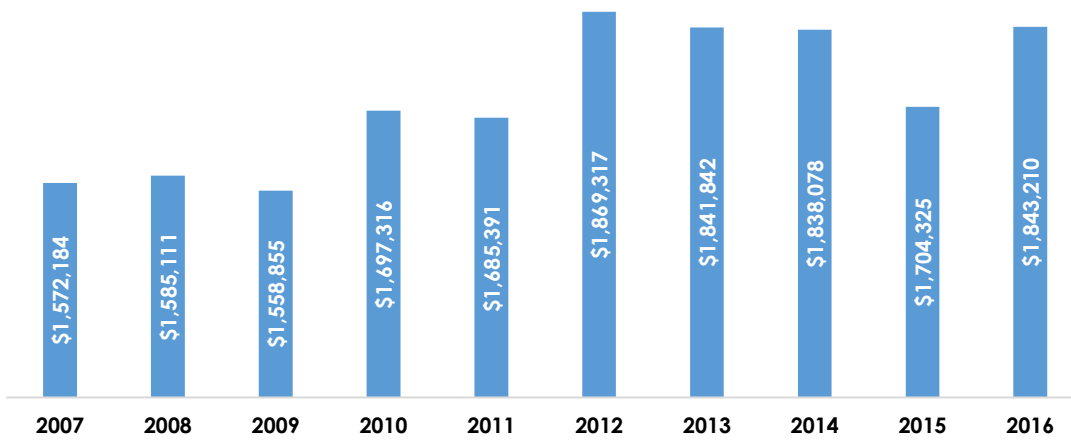


Public Works expenses decreased by 3.29% from 2007 to 2016.

The purchase of capital equipment caused the increase in 2010 expenditures.

The Department of Public Works provides garbage and recycling services to residents as well as maintaining the Villages infrastructure system. In 2016, the department was comprised of a director, field supervisor, mechanic, and four municipal technicians.

Police

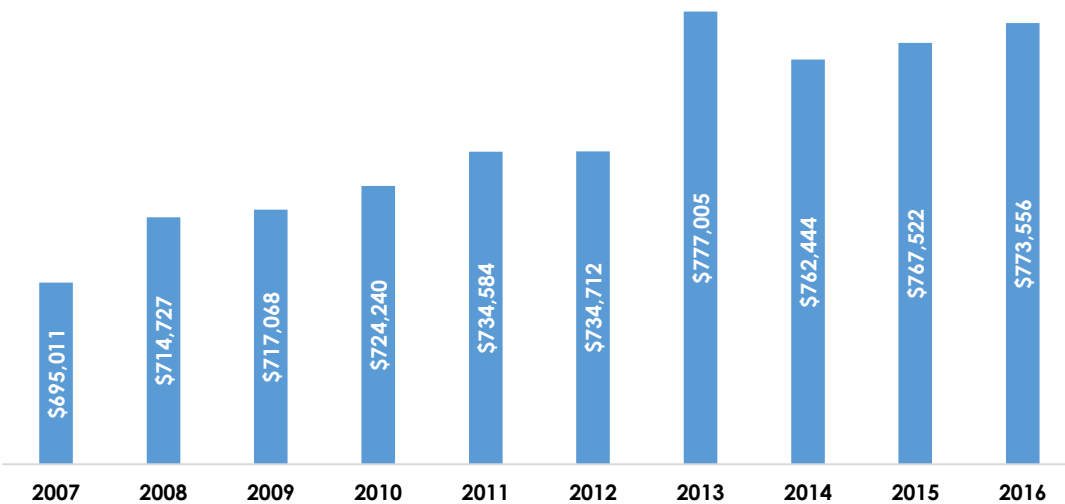


The Police Department provides round the clock protection for its residents.

Costs to operate the department reached a high of \$1,869,317 in 2012 due to increase in overall expenditures.

In 2016, the Police Department was comprised of a chief, captain, lieutenant, two sergeants, and eight patrol officers. Mutual aid is provided to the North Shore communities on an as needed basis.

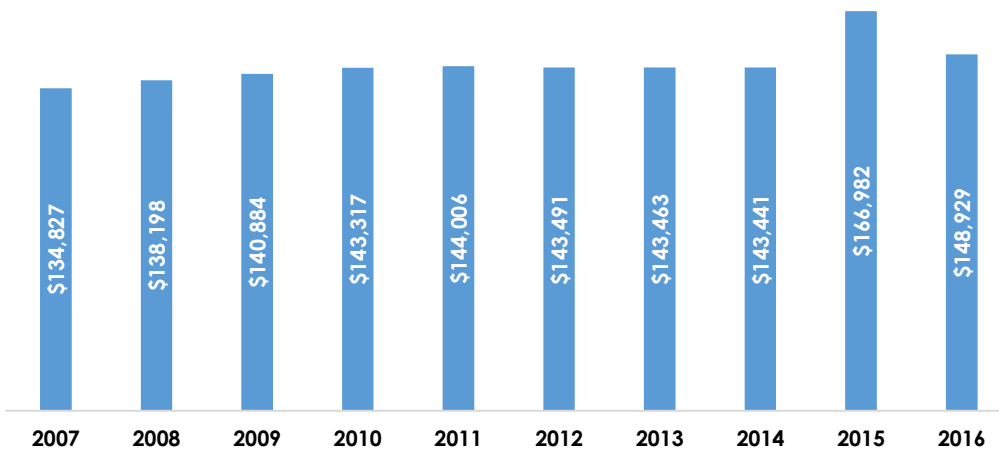
North Shore Fire Department



The Village of Bayside contribution to the North Shore Fire Department has ranged from a high of \$777,005 in 2013 to a low of \$695,011 in 2007.

The North Shore Fire Department was created in 1995 to help service the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. Station five was built in 2005 along Brown Deer Road to aid in service delivery to Bayside and the surrounding area.

North Shore Library

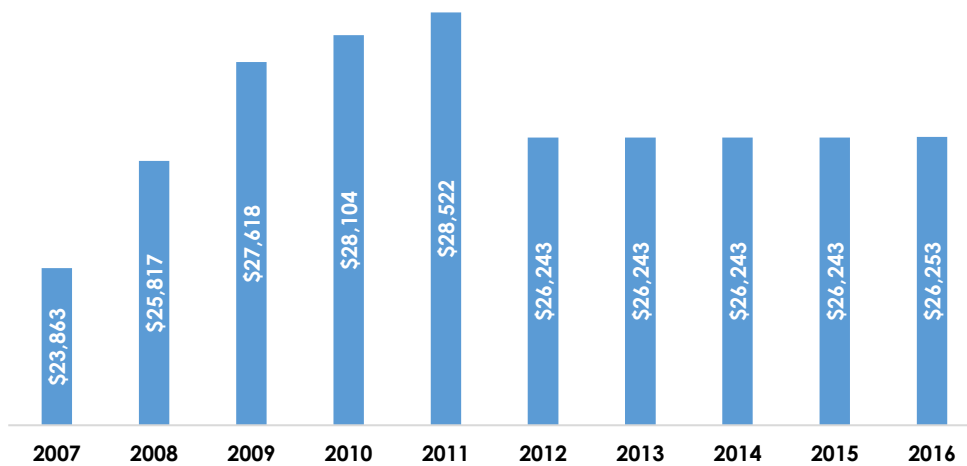


Since 2007, the Village has increased its portion to the North Shore Library by \$14,102.

Contributions have increased on average by 1.39% per year.

In 1979, the Village of Bayside and Fox Point established the Fox Point-Bayside Library in Stormonth School. In 1986 the Library was relocated to Glendale and now includes Bayside, Fox Point, Glendale, and River Hills as partners in providing financial resources for the Library.

Public Health Services

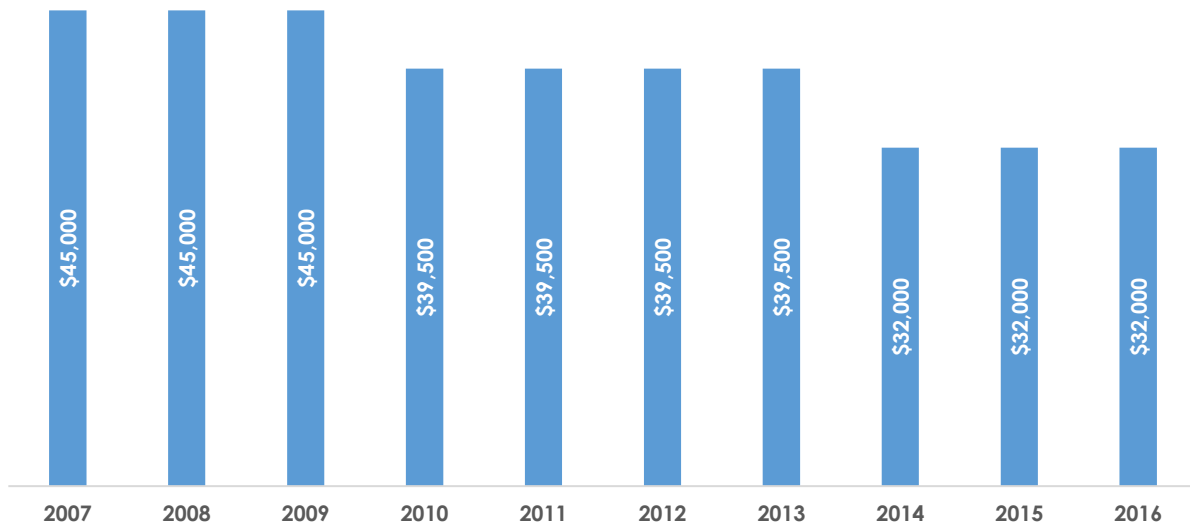


Since 2007, the Village has increased its portion to the North Shore Health Department by \$2,390.

Contributions have remained constant since 2012.

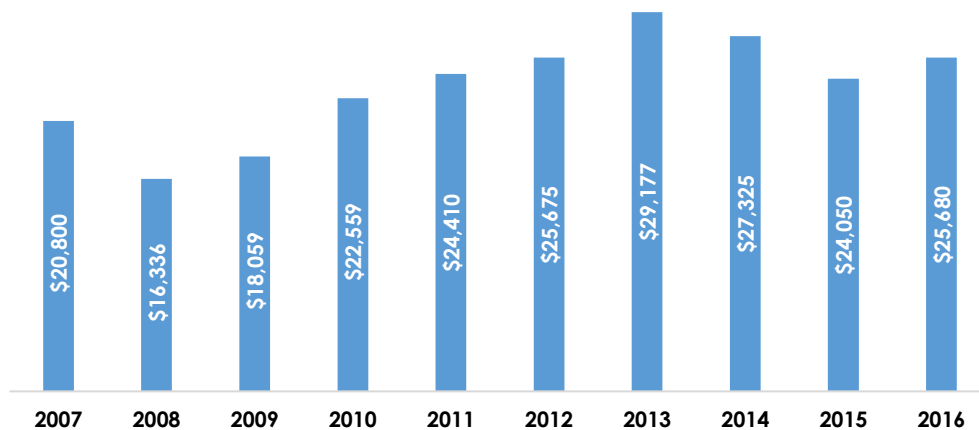
The North Shore Health Department services the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood and Whitefish Bay.

Assessment Services



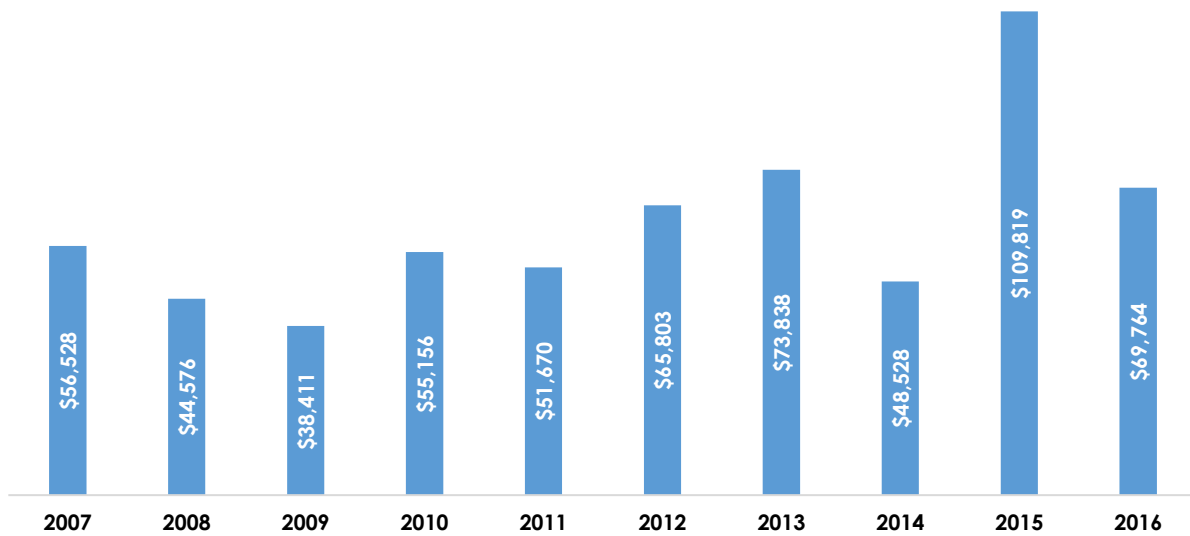
Assessment Snapshot: According to the 2017 Statement of Assessments (SOA), the Village of Bayside had a total assessed value of \$632,104,200. From 2008 to 2016, assessed values decreased by 3.32%.

Audit Services



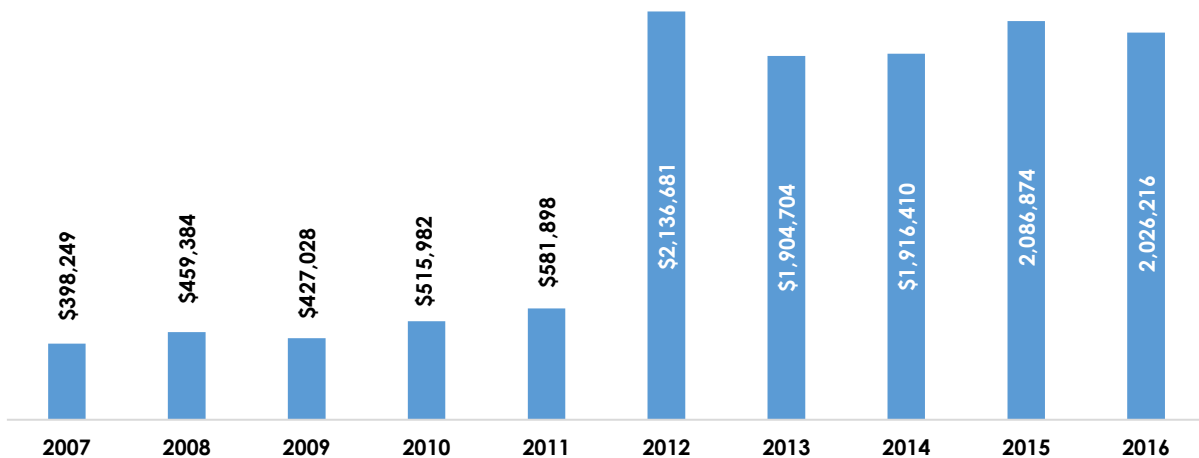
The Village completes an audit on an annual basis to ensure fiscal accountability. Audit Services have increase by \$4,880 since 2007. The increase is due to the increase in standards set by the Governmental Accounting Standards Board.

Inspection Services



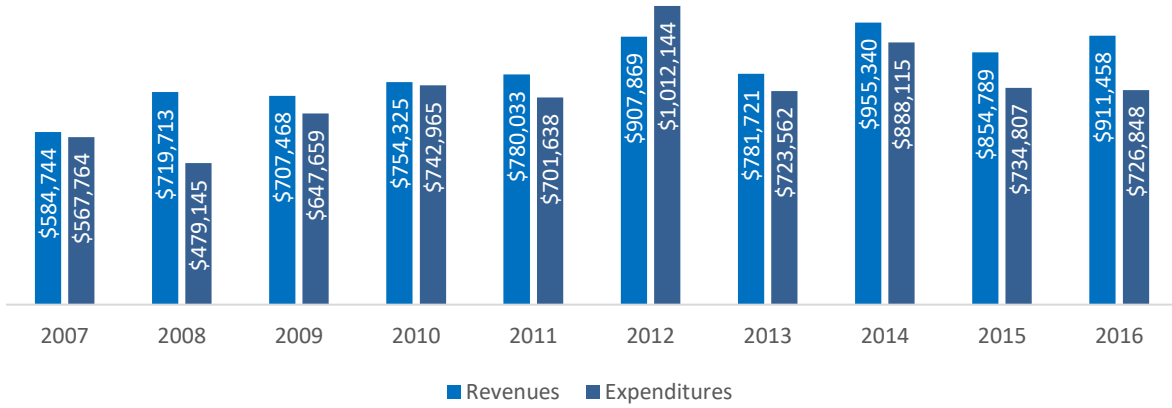
The Village contracts for inspection services through SAFEbuilt. Costs for these services are based on 90 percent of the dollar amount of the permit fees collected. These fees ranged between \$38,411 to \$109,819 from 2007 to 2016.

Public Safety Communication Services



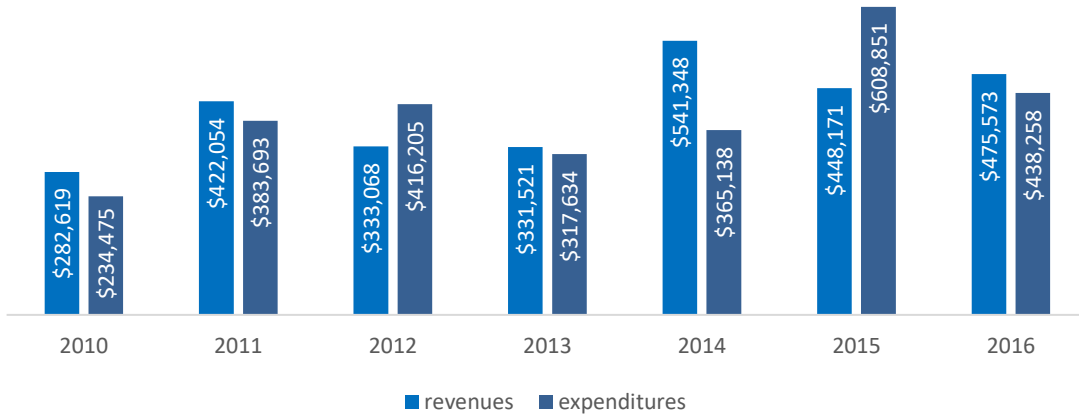
The Communications Center provides dispatch services to the communities of Shorewood, River Hills, Fox Point, Glendale, Whitefish Bay, Brown Deer, Bayside & North Shore Fire. The department consists of a director, IT manager, records management administrator, three supervisors, training coordinator, certified training officer and twelve dispatchers.

Sanitary Sewer Utility



The Sanitary Sewer fund is used to maintain the Village's sewer infrastructure.

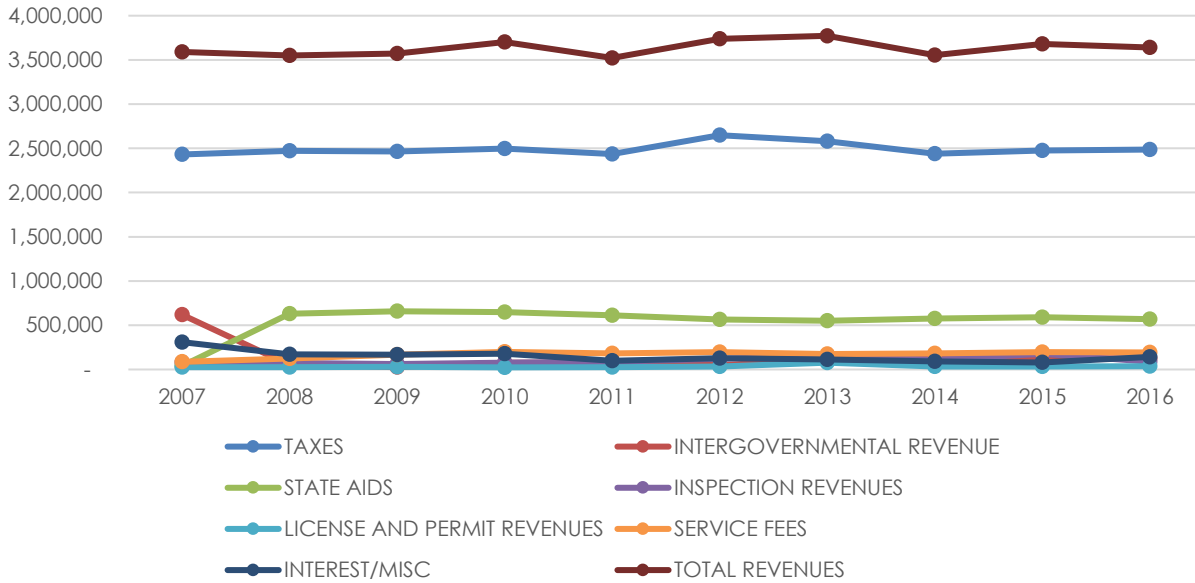
Stormwater Utility



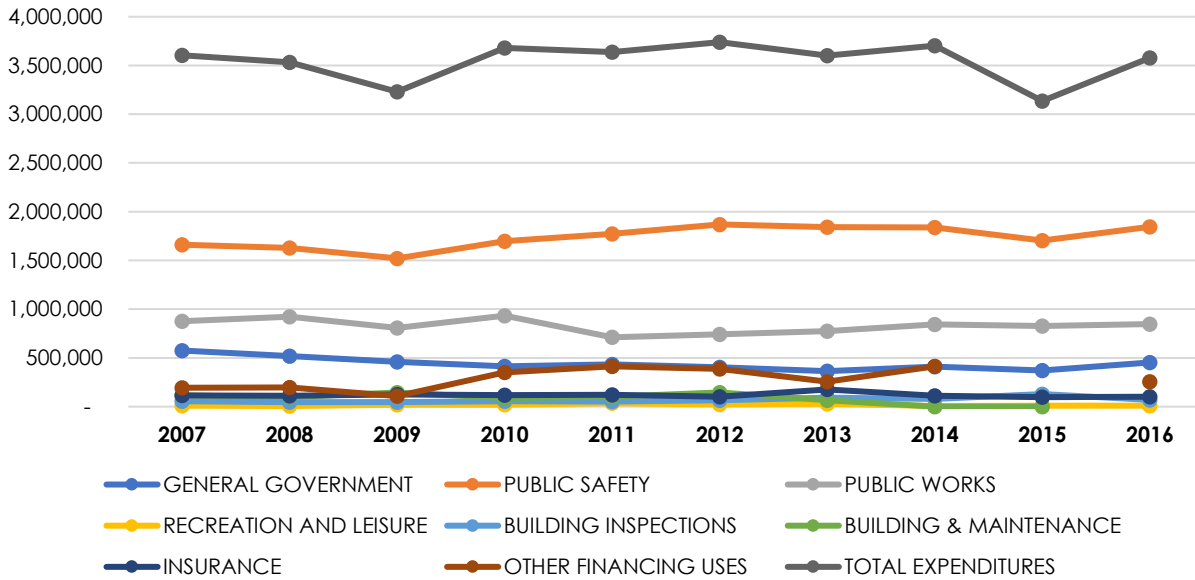
In 2010 the Stormwater Utility fund was created. The utility maintains the Village's ditches, culverts, detention ponds, and catch basins.

General Fund Revenues and Expenditures by Major Category

General Fund Revenues

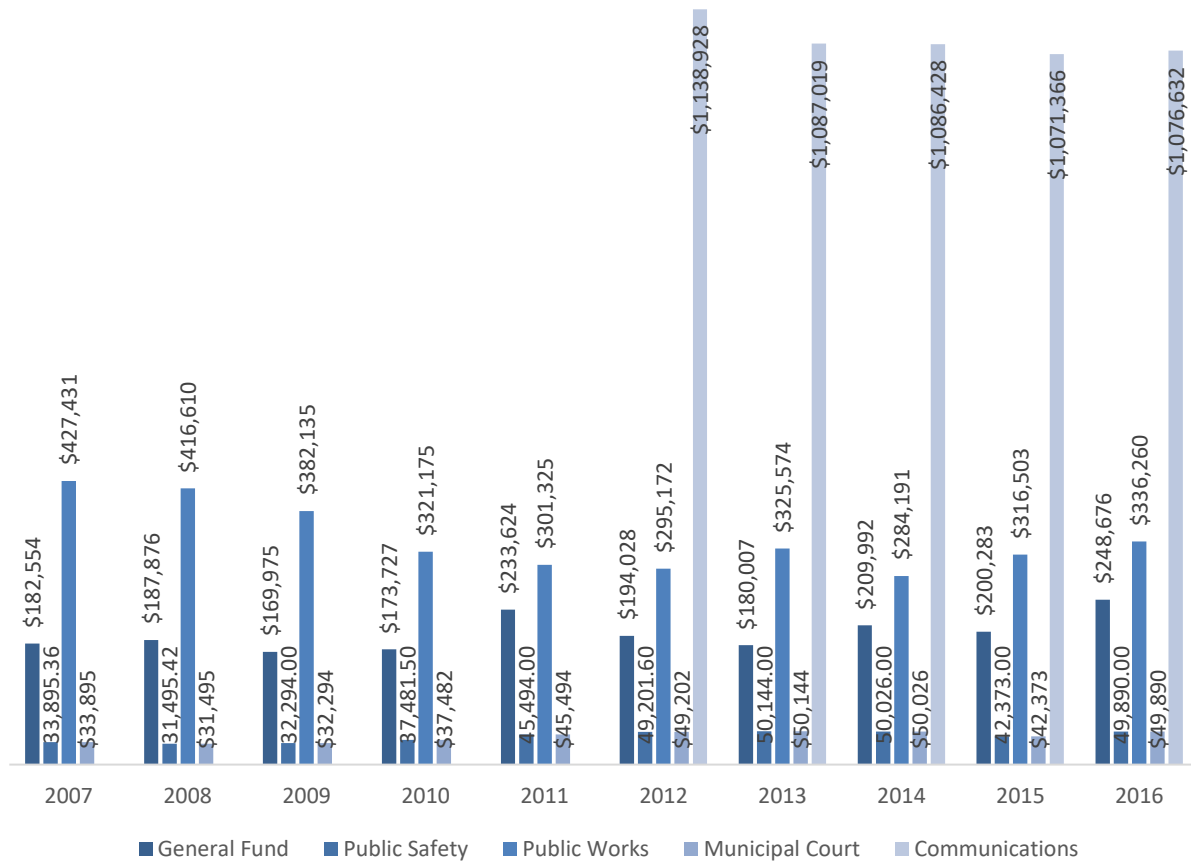


General Fund Expenditures

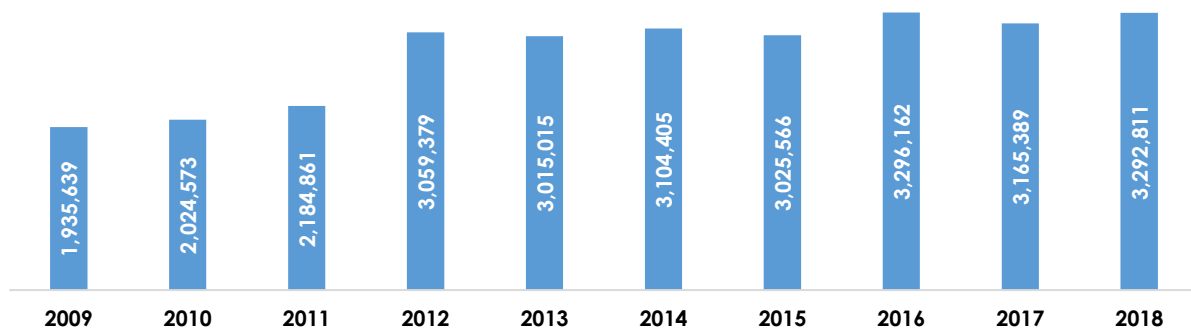


Being a service providing operation, wages and benefits compose the largest portion of Village expenditures. Overall, 73.1% of general fund expenditures are related to wages and benefits.

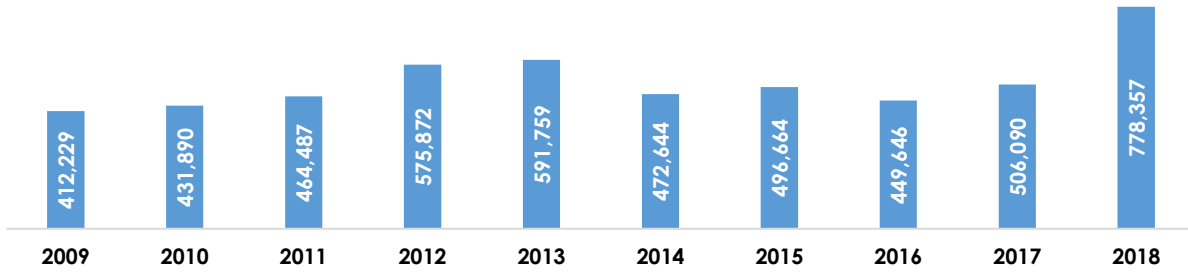
Wages



Total Annual Wages

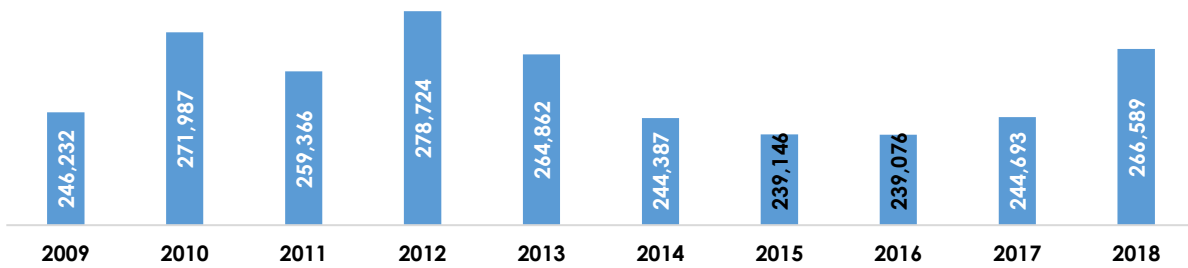


Total Annual Health Insurance Premiums

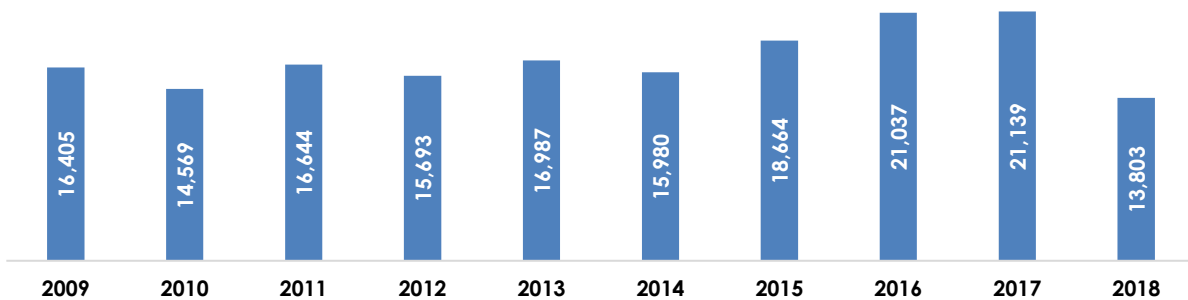


- 2018 includes employee opt-outs

Total Wisconsin Retirement System Employer Contributions

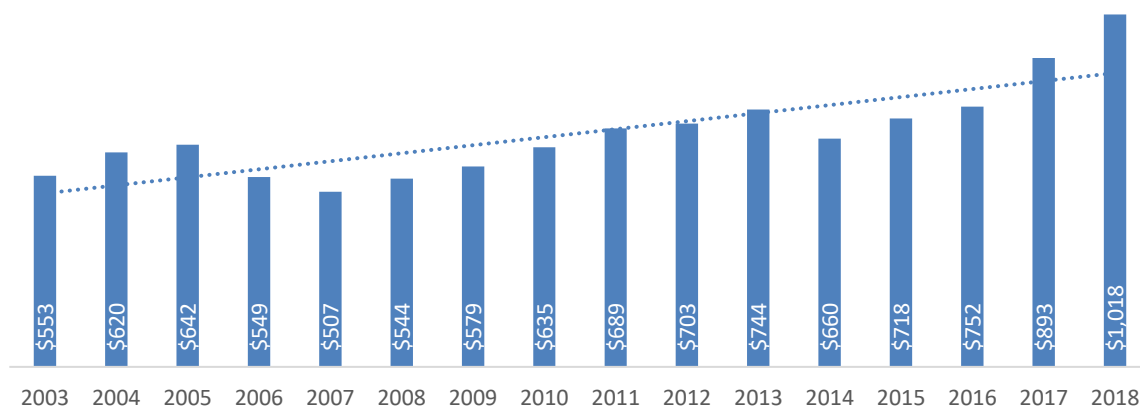


Total Annual Dental Insurance Premiums

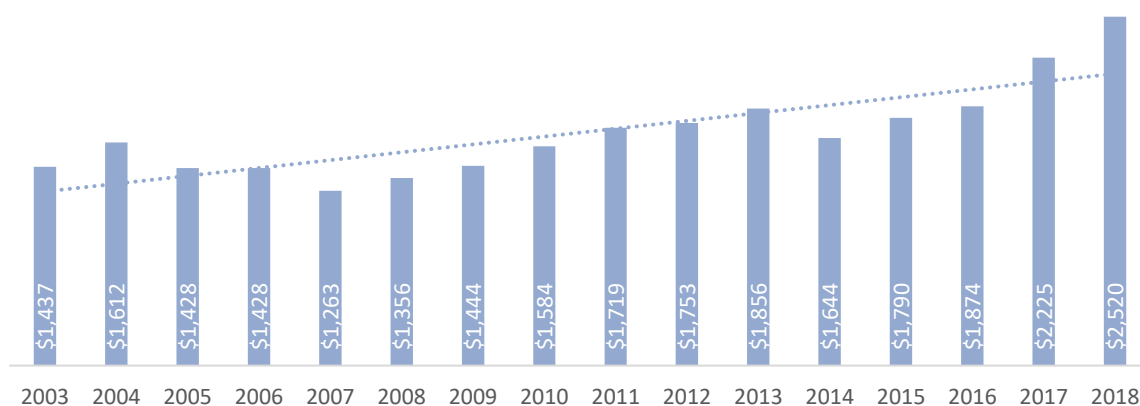


Health insurance costs continue to be one of the largest line items expenditures in the Village's budget. In 2017 and 2018, the Village experienced double-digit percentage increases. To help combat rising costs, the Village has re-enrolled in the State of Wisconsin Group Health Insurance Program. The State Program utilizes a larger pool to provide less risk exposure for smaller organization such as Bayside. In 2018, the Village will experience a 40% surcharge on top of the regular premium charged by the State, thereafter in 2019 that surcharge will reduce to 20%, and 2020, the surcharge will be eliminated. It is anticipated that with the reduction in surcharge through 2020, health insurance rates will decrease during that timeframe.

Monthly Single Health Insurance Premium



Monthly Family Health Insurance Premium



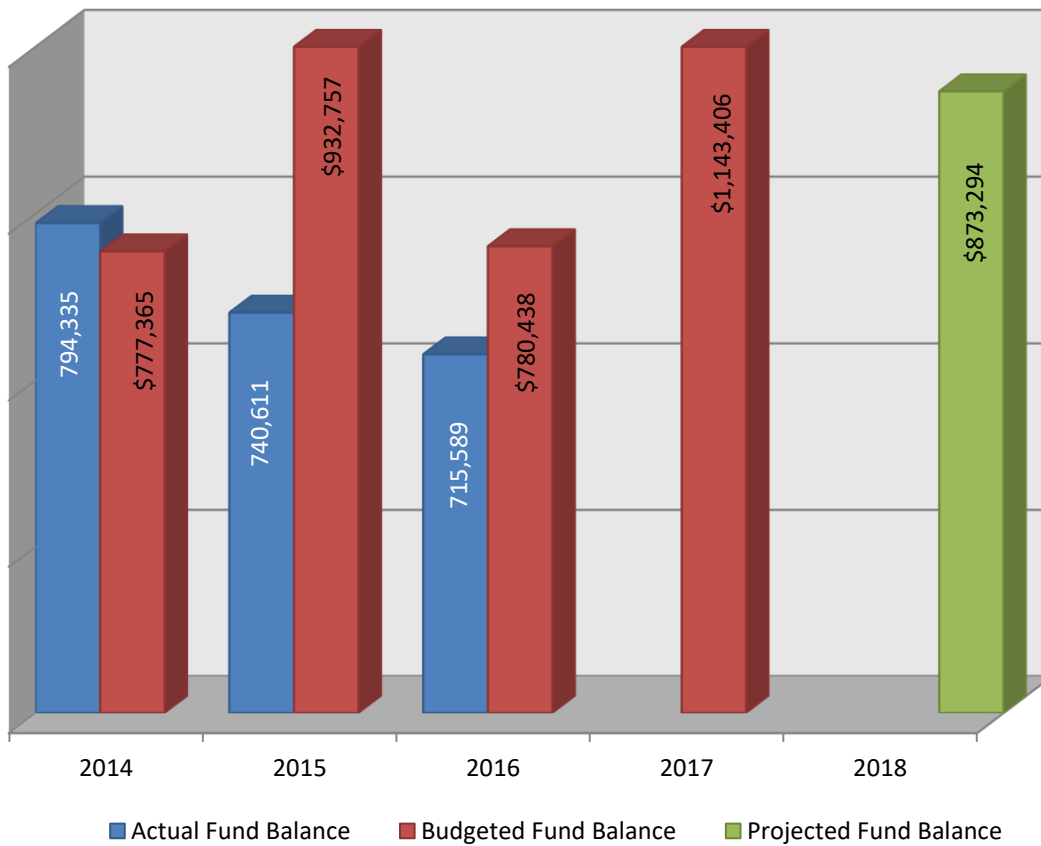
2018 FUND BALANCE OVERVIEW

The Village continues to make a concerted effort to designate and/or reduce undesignated fund balances. Of most significance was the development of the tax levy stabilization designated fund balance in 2007. This fund is funded through general fund balance more than the 20% undesignated fund balance threshold, and will serve to level the property tax levy impact in future years. Additional designated fund balances include:

Designated Fund Balances	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Proposed
General Fund – 010					
Designated Health Reimbursement Account	4,088	2895.08	1,127	0	0
Designated Future Budget Expense	0	100,000	154,678	0	0
Designated GASB 45 OPEB	202,284	178,447	178,447	339,447	0
Sanitary Sewer Fund - 020					
Designated CWFL Reserve	66,438	68,641	70,845	73,049	75,253
Designated ECMAR	66,685	64,481	60,460	64,670	66,734
Stormwater Utility Fund - 022					
Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081
Consolidated Dispatch Fund - 026					
Designated Health Reimbursement	11,260	3,396	3103	3103	3,103
Designated Future Budget Expense	0	77,413	77413	0	0
Consolidated Services Fund - 028					
Designated Future Phones	9,320	3,720	18,720	0	0
Long Term Financial Service Fund - 030					
Designated Tax Levy Stabilization	193,514	295,400	193,847	109,475	27,454
Police Capital Project Fund - 040					
Designated Bullet Proof Vest	6,132	10,132	14,132	10,932	7,732
DPW Capital Project Fund - 041					
Designated Road Reserve	41,569	41,569	41,569	41,569	41,569
Designated DCUS Equipment	5,414	5,414	5,414	5,414	5,414
Designated Building Fund	0	75,000	75,000	9,724	9,724
Admin Services Capital Fund - 042					
Designated GASB 45 OPEB	0	0	0	0	339,447

Undesignated Fund Balances	2014 Actual	2015 Actual	2016 Actual	2017 Estimated	2018 Proposed
General Fund	794,335	740,611	715,589	893,366	893,366
Sanitary Sewer Fund	1,427,593	2,100,725	2,285,335	2,264,330	2,264,330
Storm Water Utility Fund	181,283	21,703	59,018	7,093	7,093
Public Safety Communications Fund	133,914	(2,508)	110,032	259,815	271,102
Consolidated Services Fund	(16,839)	20,624	27,448	16,217	16,217
Long Term Financial Service Fund	2,216,490	103,598	203,809	217,050	217,050
Police Capital Project Fund	50,805	55,172	28,273	30,549	(3,235)
DPW Capital Project Fund	4,227,925	458,808	723,988	138,348	202,880
Admin Services Capital Project Fund	5,800	5,801	70,087	66,733	58,533

Undesignated Fund Balance



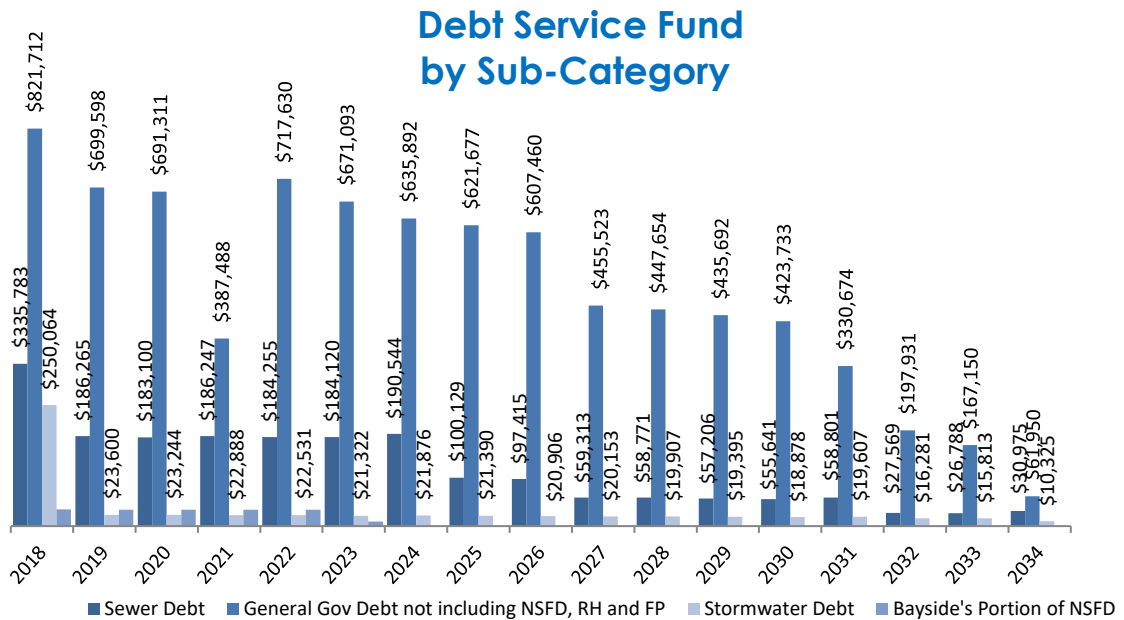
The fund balances for the primary Village funds are illustrated below.

	2015	2016	2017	2017	2018
	Actual	Actual	Adopted	Estimated	Budget
General Fund					
FUND BALANCE (Jan 1)	\$1,011,274	\$715,589	\$1,143,406	\$715,589	\$893,366
Revenues	3,679,826	3,639,405	3,575,385	3,625,491	3,552,709
Expenditure	3,190,111	3,576,548	3,575,386	3,447,715	3,552,709
Other Sources/(Uses)	785,400	-	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	715,589	715,589	1,143,406	893,366	893,366
Public Safety Communication					
FUND BALANCE (Jan 1)	64,833	(2,509)	31,956	110,032	259,815
Revenues	2,019,532	2,309,540	2,281,077	2,395,850	2,317,610
Expenditure	2,086,874	2,197,000	2,281,077	2,287,881	2,383,736
Other Sources/(Uses)	-	-	-	41,813	77,413
UNDESIGNATED FUND BALANCE (Dec 31)	(2,509)	110,032	31,956	259,815	271,102
Consolidated Services					
FUND BALANCE (Jan 1)	8,538	20,624	-	27,448	16,217
Revenues	1,032,905	1,011,956	1,036,337	1,039,262	1,065,369
Expenditure	1,020,818	1,005,132	1,036,337	1,050,493	1,065,369
UNDESIGNATED FUND BALANCE (Dec 31)	20,624	27,448	-	16,217	16,217
Long Term Financial					
FUND BALANCE (Jan 1)	2,112,223	103,598	137,949	203,809	217,050
Revenues	934,844	925,252	934,439	947,680	993,305
Expenditure	3,367,702	1,235,536	1,268,986	1,268,986	1,289,962
Other Sources/(Uses)	424,233	410,495	250,175	334,547	296,657
UNDESIGNATED FUND BALANCE (Dec 31)	103,598	203,809	53,577	217,050	217,050
Police Capital					
FUND BALANCE (Jan 1)	50,175	55,175	50,029	28,273	30,549
Revenues	47,111	7,250	64,706	68,852	-
Expenditure	42,111	30,152	117,435	66,576	33,784
Other Sources/(Uses)	-	4,000	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	55,175	28,273	(2,857)	30,549	(3,235)
DPW Capital					
FUND BALANCE (Jan 1)	4,142,425	458,808	580,791	723,988	138,348
Revenues	764,636	1,226,269	48,394	48,394	69,233
Expenditure	4,448,254	961,089	491,977	634,034	4,700
Other Sources/(Uses)	-	-	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	458,808	723,988	127,881	138,348	202,880

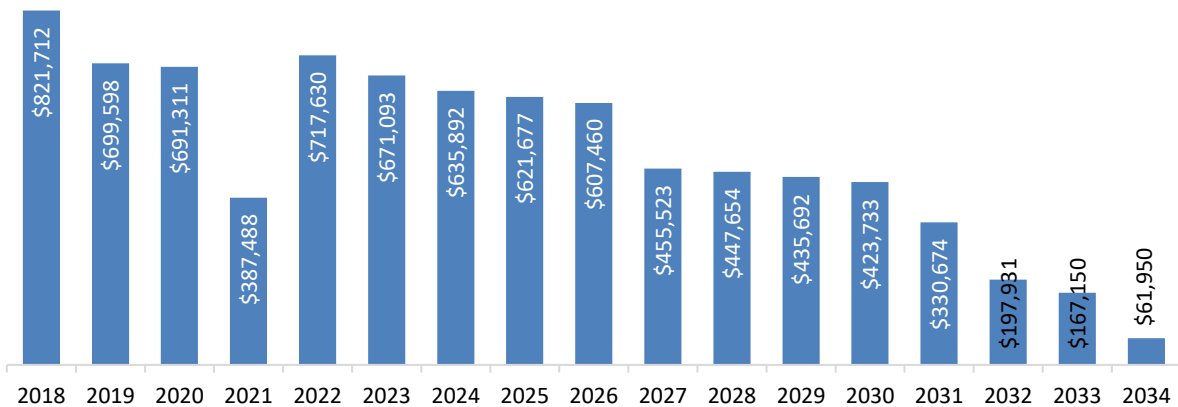
	2015	2016	2017	2017	2018
	Actual	Actual	Adopted	Estimated	Budget
Administrative Services Capital					
FUND BALANCE (Jan 1)	1	5,801	8,210	70,087	66,733
Revenues	22,061	92,071	12,735	24,765	10,000
Expenditure	16,262	27,785	12,735	28,119	84,380
Other Sources/(Uses)	-	-	-	-	66,180
FUND BALANCE (Dec 31)	5,800.5	70,086.5	8,210.0	66,732.5	58,533
Public Safety Communication Capital					
FUND BALANCE (Jan 1)	38,250	131,126	204,010	117,754	298,432
Revenues	95,658	42,765	124,501	125,317	143,963
Expenditure	2,786	56,137	-	100,265	205,500
Other Sources/(Uses)	-	-	-	155,626	-
FUND BALANCE (Dec 31)	131,123	117,754	328,511	298,432	236,894
Sanitary Sewer Enterprise Fund					
FUND BALANCE (Jan 1)	1,989,743	2,100,725	1,536,444	2,285,335	2,264,330
Revenues	845,789	911,458	905,506	901,205	987,298
Expenditure	734,807	726,848	905,506	922,210	987,298
Other Sources/(Uses)	-	-	-	-	-
FUND BALANCE (Dec 31)	2,100,725	2,285,335	1,536,444	2,264,330	2,264,330
Stormwater Revenue Fund					
FUND BALANCE (Jan 1)	182,383	21,703	18,231	59,018	7,093
Revenues	448,171	475,573	495,972	564,448	529,887
Expenditure	379,618	193,348	245,797	366,198	279,822
Other Sources/(Uses)	229,233	244,910	250,175	250,175	250,064
FUND BALANCE (Dec 31)	21,703	59,018	18,231	7,093	7,093
Combined Totals					
FUND BALANCE (Jan 1)	9,599,845	3,610,640	3,711,026	4,341,333	4,191,931
Revenues	9,890,533	10,641,539	9,479,052	9,741,264	9,669,374
Expenditure	15,289,342	10,009,574	9,935,235	10,172,477	9,887,261
Other Sources/(Uses)	1,456,982	796,885	532,307	1,016,380	900,221
FUND BALANCE (Dec 31)	\$3,592,521	\$4,203,853	\$3,213,402	\$3,915,899	\$3,876,911

DEBT SERVICE CHARTS BY CATEGORY

Debt Service is separated into General Fund, Sanitary Sewer and Stormwater debt. General fund debt is further broken into Village obligation debt and that which is funded by member agencies of the North Shore Fire Department. The Village's debt to equalized value ratio is sound, meaning the Village has adequate capacity for future borrowing of long-term debt should it so choose. The Village is guided in long-term debt by financial policy, State law, impacts on levy limits, and equally important, community priority.

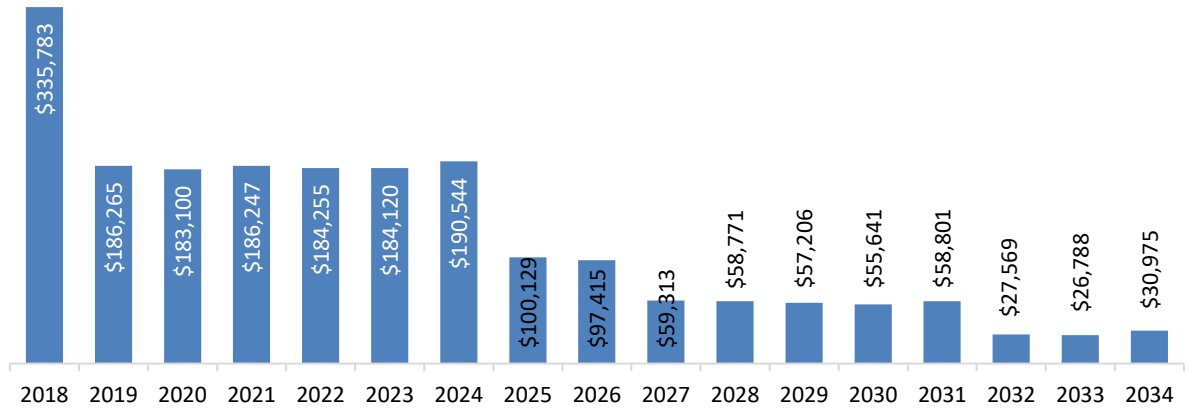


General Government Debt Service (not including North Shore Fire Rescue, River Hills & Fox Point)



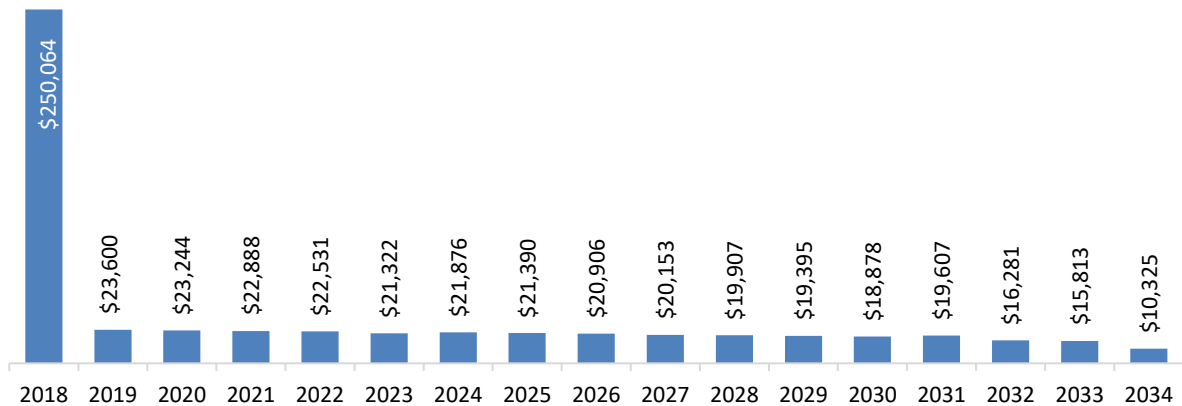
Sanitary sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer fund.

Sanitary Sewer Debt Service

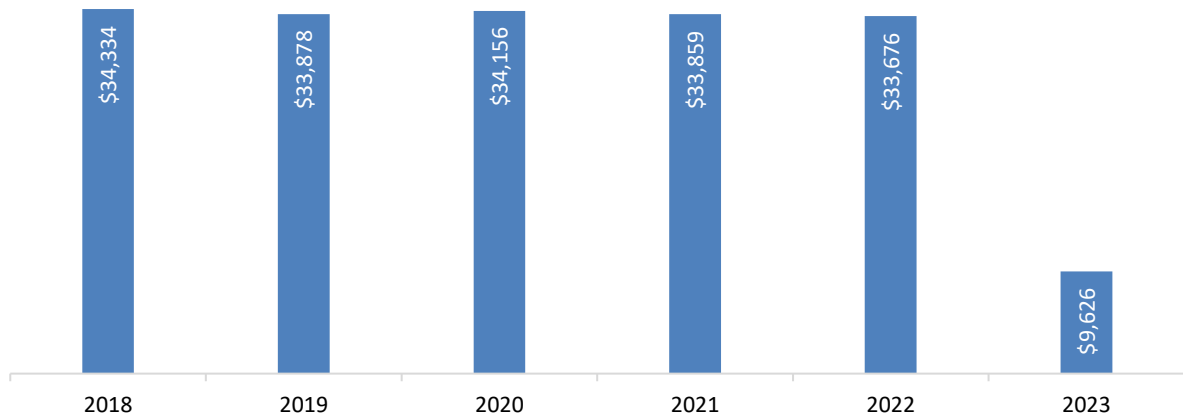


Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.

Stormwater Debt Service



Bayside's Portion of North Shore Fire Debt Service



DEBT SERVICE SCHEDULES

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/18	20,000.00	7,825.55	27,825.55
3/15/19	21,000.00	6,775.55	27,775.55
3/15/20	23,000.00	5,688.59	28,688.59
3/15/21	26,000.00	4,465.55	30,465.55
3/15/22	29,000.00	3,100.55	32,100.55
3/15/23	<u>30,058.00</u>	<u>1,578.05</u>	<u>31,636.05</u>
	149,058.00	29,433.84	178,491.84

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan DATED AUGUST 26, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/18	75,333.53	6,696.02	82,029.55
11/1/18	-	5,805.20	5,805.20
5/1/19	77,115.17	5,805.20	82,920.37
11/1/19	-	4,893.31	4,893.31
5/1/20	78,938.95	4,893.31	83,832.26
11/1/20	-	3,959.86	3,959.86
5/1/21	80,805.85	3,959.86	84,765.71
11/1/21	-	3,004.33	3,004.33
5/1/22	82,716.91	3,004.33	85,721.24
11/1/22	-	2,026.20	2,026.20
5/1/23	84,673.16	2,026.20	86,699.36
11/1/23	-	1,024.94	1,024.94
5/1/24	<u>86,675.69</u>	<u>1,024.94</u>	<u>87,700.63</u>
	566,259.26	48,123.70	614,382.96

\$760,000 GENERAL OBLIGATION REFUNDING BONDS DATED DECEMBER 4, 2007 Sewer/Stormwater/Village Hall			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/18	<u>110,000.00</u>	<u>2,200.00</u>	<u>112,200.00</u>
	110,000.00	2,200.00	112,200.00

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/18	30,000.00	4,708.75	34,708.75
9/1/18		4,333.75	4,333.75
3/1/19	30,000.00	4,333.75	34,333.75
9/1/19		3,883.75	3,883.75
3/1/20	30,000.00	3,883.75	33,883.75
9/1/20		3,433.75	3,433.75
3/1/21	30,000.00	3,433.75	33,433.75
9/1/21		2,946.25	2,946.25
3/1/22	30,000.00	2,946.25	32,946.25
9/1/22		2,458.75	2,458.75
3/1/23	35,000.00	2,458.75	37,458.75
9/1/23		1,890.00	1,890.00
3/1/24	35,000.00	1,890.00	36,890.00
9/1/24		1,260.00	1,260.00
3/1/25	35,000.00	1,260.00	36,260.00
9/1/25		630	630
3/1/26	<u>35,000.00</u>	<u>630</u>	<u>35,630.00</u>
	290,000.00	46,381.25	336,381.25

\$2,170,000 G.O. Corporate Purpose Bonds
 2011 - Bayside Dispatch, Water, Sewer, Roads
 DATED NOVEMBER 3, 2011

DATE	PRINCIPAL	INTEREST	TOTAL
5/1/18		25,375.63	25,375.63
11/1/18	65,000.00	25,375.63	90,375.63
5/1/19		24,563.13	24,563.13
11/1/19	125,000.00	24,563.13	149,563.13
5/1/20		23,000.63	23,000.63
11/1/20	125,000.00	23,000.63	148,000.63
5/1/21		21,438.13	21,438.13
11/1/21	125,000.00	21,438.13	146,438.13
5/1/22		19,875.63	19,875.63
11/1/22	125,000.00	19,875.63	144,875.63
5/1/23		18,281.88	18,281.88
11/1/23	110,000.00	18,281.88	128,281.88
5/1/24		16,824.38	16,824.38
11/1/24	130,000.00	16,824.38	146,824.38
5/1/25		14,971.88	14,971.88
11/1/25	130,000.00	14,971.88	144,971.88
5/1/26		13,119.38	13,119.38
11/1/26	130,000.00	13,119.38	143,119.38
5/1/27		11,088.13	11,088.13
11/1/27	125,000.00	11,088.13	136,088.13
5/1/28		9,135.00	9,135.00
11/1/28	130,000.00	9,135.00	139,135.00
5/1/29		6,990.00	6,990.00
11/1/29	130,000.00	6,990.00	136,990.00
5/1/30		4,845.00	4,845.00
11/1/30	130,000.00	4,845.00	134,845.00
5/1/31		2,635.00	2,635.00
11/1/31	155,000.00	2,635.00	157,635.00
	1,735,000.00	424,287.60	2,159,287.60

\$1,605,000 GO BOND NSFD
 DATED APRIL 26, 2012
 North Shore Fire Department
 JP MORGAN

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/18	-	9,097.50	9,097.50
8/1/18	160,000.00	9,097.50	169,097.50
2/1/19		7,977.50	7,977.50
8/1/19	160,000.00	7,977.50	167,977.50
2/1/20		6,697.50	6,697.50
8/1/20	160,000.00	6,697.50	166,697.50
2/1/21	-	5,257.50	5,257.50
8/1/21	160,000.00	5,257.50	165,257.50
2/1/22	-	3,657.50	3,657.50
8/1/22	160,000.00	3,657.50	163,657.50
2/1/23	-	1,897.50	1,897.50
8/1/23	165,000.00	1,897.50	166,897.50
	965,000.00	69,170.00	1,034,170.00

\$7,345,000 G.O Debt 2014 Borrowing DATED DECEMBER, 2014			
DATE	PRINCIPAL	INTEREST	TOTAL
6/1/18		75,456.25	75,456.25
12/1/18	890,000.00	75,456.25	965,456.25
6/1/19		66,556.25	66,556.25
12/1/19	345,000.00	66,556.25	411,556.25
6/1/20		63,106.26	63,106.26
12/1/20	345,000.00	63,106.26	408,106.26
6/1/21		59,656.25	59,656.25
12/1/21	350,000.00	59,656.25	409,656.25
6/1/22		56,156.25	56,156.25
12/1/22	350,000.00	56,156.25	406,156.25
6/1/23		50,906.25	50,906.25
12/1/23	325,000.00	50,906.25	375,906.25
6/1/24		46,031.25	46,031.25
12/1/24	325,000.00	46,031.25	371,031.25
6/1/25		41,156.25	41,156.25
12/1/25	325,000.00	41,156.25	366,156.25
6/1/26		36,281.25	36,281.25
12/1/26	325,000.00	36,281.25	361,281.25
6/1/27		31,406.25	31,406.25
12/1/27	325,000.00	31,406.25	356,406.25
6/1/28		26,531.25	26,531.25
12/1/28	325,000.00	26,531.25	351,531.25
6/1/29		21,656.25	21,656.25
12/1/29	325,000.00	21,656.25	346,656.25
6/1/30		16,781.25	16,781.25
12/1/30	325,000.00	16,781.25	341,781.25
6/1/31		11,906.25	11,906.25
12/1/31	225,000.00	11,906.25	236,906.25
6/1/32		8,390.63	8,390.63
12/1/32	225,000.00	8,390.63	233,390.63
6/1/33		4,875.00	4,875.00
12/1/33	200,000.00	4,875.00	204,875.00
6/1/34		1,625.00	1,625.00
12/1/34	100,000.00	1,625.00	101,625.00
	5,630,000.00	1,236,956.28	6,866,956.28

\$1,035,000 GO Series 2016A Dated 6/29/2016
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DATE	PRINCIPAL	INTEREST	TOTAL
3/1/18		10,350.00	10,350.00
9/1/18		10,350.00	10,350.00
3/1/19	120,000.00	10,350.00	130,350.00
9/1/19		9,150.00	9,150.00
3/1/20	120,000.00	9,150.00	129,150.00
9/1/20		7,950.00	7,950.00
3/1/21	125,000.00	7,950.00	132,950.00
9/1/21		6,700.00	6,700.00
3/1/22	130,000.00	6,700.00	136,700.00
9/1/22		5,400.00	5,400.00
3/1/23	135,000.00	5,400.00	140,400.00
9/1/23		4,050.00	4,050.00
3/1/24	135,000.00	4,050.00	139,050.00
9/1/24		2,700.00	2,700.00
3/1/25	135,000.00	2,700.00	137,700.00
9/1/25		1,350.00	1,350.00
3/1/26	135,000.00	1,350.00	136,350.00
	1,035,000.00	105,650.00	1,140,650.00

FUTURE BUDGET PROJECTIONS

The Village has developed a comprehensive financial and management plan for 2018 as seen throughout the budget document. The goals for 2018 also consider our planning for future years in Bayside. To assist with future planning the Village has prepared the following estimated budget projections:

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
General Government	446,775	455,710	464,824	474,121	483,603	493,275	503,141	513,203	523,468	533,937	544,616	555,508	566,618
Police Department	1,804,847	1,838,640	1,875,413	1,910,571	1,948,783	1,985,361	2,025,069	2,063,125	2,104,387	2,143,981	2,186,861	2,228,054	2,272,615
Municipal Court	125,428	127,937	130,495	133,105	135,768	138,483	141,253	144,078	146,959	149,898	152,896	155,954	159,073
Public Works	868,297	885,663	903,376	921,444	939,873	958,670	977,843	997,400	1,017,348	1,037,695	1,058,449	1,079,618	1,101,211
Miscellaneous	307,362	313,509	319,780	326,175	332,699	339,353	346,140	353,063	360,124	367,326	374,673	382,166	389,810
Total General Fund	3,552,709	3,621,459	3,693,889	3,765,416	3,840,725	3,915,142	3,993,445	4,070,869	4,152,286	4,232,838	4,317,495	4,401,301	4,489,327
Sewer Fund	987,298	994,798	858,570	870,025	887,339	898,591	872,628	885,593	857,225	869,653	846,996	862,208	876,711
Stormwater Fund	279,822	285,419	291,127	296,950	302,889	308,947	315,126	321,428	327,857	334,414	341,102	347,924	354,883
Consolidated Dispatch	2,383,736	2,431,410	2,480,039	2,529,639	2,580,232	2,631,837	2,684,474	2,738,163	2,792,926	2,848,785	2,905,761	2,963,876	3,023,153
Consolidated Services	1,065,369	1,086,677	1,108,410	1,130,578	1,153,190	1,176,254	1,199,779	1,223,774	1,248,250	1,273,215	1,298,679	1,324,653	1,351,146
Long Term Financial	1,289,962	1,303,833	939,299	937,364	946,727	369,945	366,201	362,425	358,303	321,446	124,373	121,557	118,741
Capital Funds	328,364	334,931	341,630	348,463	355,432	362,540	369,791	377,187	384,731	392,425	400,274	408,279	416,445

While expense projections are important, revenue projections are dictated to the community by the State through levy limits, thus creating an annual imbalance and challenge to continue to meet the community needs. For example, while a community such as Bayside may need two (2) percent increase to maintain services, levy limits may only provide for the ability to increase expenses by .5%, as was the case in 2018. The Village is committed to continuing providing high quality service while working within the constraints placed by the State of Wisconsin.

VILLAGE FINANCIAL, MONETARY, AND BUDGETARY POLICIES

GENERAL OPERATIONS POLICY

The establishment of general operations policy statements is an important component of the Village's financial management policy and planning efforts.

A. Accounting

- The Village will establish and maintain the accounting systems according to GAAP and the State of Wisconsin Uniform Chart of Accounts.
- An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements. In addition, full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Clerk/Treasurer. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a regular basis indicating that sufficient cash is available for daily financial needs.
- Encumbrances represent commitments related to unperformed contracts for goods or services, and will be recorded when incurred. Encumbrances outstanding at year-end will be reported as reservations of fund balance.
- The Village will establish and maintain a depreciation schedule based on the straight-line method. The useful life of capital assets will be based on internal information, information on comparable assets from other governments, and general guidelines from professional or industry organizations.

B. Revenue

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential. In addition, major revenues will be projected for at least the next three years.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- Any amounts due to the Village will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables, including property taxes. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.
- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

C. Budget & Capital Improvements

- The Village will pay for all current operating expenses with current revenues and will avoid budgetary procedures that balance current costs at the expense of

- future years, such as postponing necessary expenses, accruing future revenues, or rolling over of short-term debt.
- The Village will prepare and maintain a multi-year capital improvements plan and project its equipment replacement needs for at minimum the next five years. In addition, a maintenance and replacement schedule will be developed and updated on an annual basis. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.
- Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

BUDGET AMENDMENT POLICY

Following the adoption of the annual budget, budget transfers and supplemental appropriations are made based on the following:

A. Intra-Program Category Amendment

- Since the annual Village budget is adopted at the functional level of expenditure (program categories, i.e., Public Works and Public Safety), the Village Manager may authorize any intra-program line item change, i.e., utilities, local auto expense, supplies, etc. up to \$7,500.

B. Inter-Fund Amendment

- At the committee of jurisdiction, the Department Head, along with the Village Managers approval, identifies the need to transfer funds and make a recommendation of specific amounts and accounts involved in the transfer. The committee recommends to the Village Board for or against the transfer.
- Following the recommendation of the committee, the Village Board, in accordance with Wisconsin Statutes Section 65.90 (5) (a), must approve of the transfer by the two-thirds vote of the Board's entire membership. Subsequently, the Village Clerk must post a Class 1 notice within 10 days of the action taken.
- Similarly, all transfers of funds from the contingency account must be approved by two-thirds of the Boards' membership (per Wisconsin Statutes Section 65.90 (5) (a)).

FINANCIAL PROCEDURES & INVESTMENT POLICY

The purpose of this policy is to establish investment objectives; to delegate authority for the execution and reporting of investments; to establish standards of prudence; to direct the development of internal control; to establish standards for Depositories, to set and establish collateral requirements; and to identify permitted investments.

This investment policy applies to all cash assets of the Village, except:

- 1 Funds which are held by an external trustee and are restricted in their investment by terms of a trust indenture; in which case, the trust indenture shall regulate investment activities;

- 2 Funds granted to or held in custody by the Village, under terms which provide for or restrict their investment in a particular manner; in which case said provisions or restrictions shall regulate investment activities;
- 3 Funds otherwise restricted by State or Federal laws or regulations; in which case said restrictions shall regulate investment activities.

The primary objectives of investment activities shall be the following in order of importance: safety, liquidity, and yield:

- A. **Safety:** Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to Village funds and investments will be disclosed on an annual basis or as requested.
1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
 - Limiting investments to the types of securities listed in this Investment Policy.
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business.
 - Diversifying the investment portfolio.
 2. Interest Rate Risk – The Village will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
 - Utilizing securities with adjustable coupon rates to minimize price volatility.
- B. **Liquidity:** The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. **Yield:** The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the Village Manager, or for the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
 2. A security swap would improve the quality, yield, or target duration in the portfolio.

3. Liquidity needs of the portfolio require that the security be sold.

STANDARDS OF CARE & REPORTING

A. **Prudence:**

The Village's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.

B. **Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village.

C. **Delegation of Authority:**

The Village Board (the "Board") is ultimately responsible for the investment of Village funds. The responsibility for conducting investment transactions is delegated to the Finance and Administration Committee (the "Committee") which shall conduct its day-to-day activities through the office of the Clerk/Treasurer. The Clerk/Treasurer may, with Committee and Board approval, receive assistance from one or more investment advisors pursuant to Wisconsin Statutes. The Clerk/Treasurer will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

D. **Reporting Requirements:**

The Clerk/Treasurer shall report investment portfolio performance to the Committee at least annually or when a specific request is made. The report will summarize the investment strategies employed, describe the portfolio in terms of investment securities, maturities, risk characteristics and other factors. The report will indicate any areas of policy concern and suggested or planned revision of investment strategies. The Committee shall report investment portfolio performance to the Board annually and shall ask the Board to review its investment strategies at least annually.

E. **Internal Controls:**

The Clerk/Treasurer shall establish a system of internal controls, which shall be approved by the Committee. The internal controls shall be reviewed by an independent certified public accountant in conjunction with the annual examination of the financial statements of the Village. The controls shall be designed to forecast cash flows, maximize the investment of available balances, fully report results of investment activities and prevent losses of public funds arising from fraud, employee error, misrepresentation by third parties, unanticipated changes in financial markets, or imprudent action by employees and officers of the Village.

All purchases and sales of investment securities must be authorized by the Village Manager and Clerk/Treasurer, or in one's absence, the Accounting Assistant. All bank accounts shall be reconciled on a monthly basis and shall be completed in a reasonable time after the receipt of the monthly bank statement.

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. **Depositing of Funds:**

All currency, checks, drafts or other funds in any form payable to the bearer, or endorsed for payment, shall be promptly deposited in an approved Depository, so designated by the Board.

Designation by the Board shall be given only when the financial institution meets all Public Depository requirements provided for by applicable State and Federal laws and regulations, and the following additional criteria:

1. **Deposit Insurance:**

The financial institution is a member of the Federal Deposit Insurance Corporation (FDIC) and deposits made with the financial institution are insured to the maximum permitted by the FDIC.

2. **Depository Agreement:**

Any financial institutions acting as a depository for the Village must enter into a "depository agreement" requiring the depository to:

- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the Village (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the Village Clerk/Treasurer on a monthly basis.
- c. Annually, provide the Village its audited financial statements.
- d. Provide the Village normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the Village Clerk/Treasurer.

B. **Preferences for Local Financial Institutions:**

All else being equal comparing financial institutions meeting the criteria set forth, the Village Board will give preference in selection to those financial institutions who maintain offices in the immediate area.

COLLATERALIZATION

A. **Collateral Required:**

All Village funds held in Village Depositories which are not held in investment securities registered in the name of the Village shall to the extent they exceed federal deposit insurance and state public deposit security fund coverage limits, be collateralized as provided in this Section. The Village will minimize the amount of time cash and investments are held at any given bank exceeding \$500,000, understanding that certain times during the year, it may be temporarily unavoidable to not exceed these dollar amounts due to fluctuating cash flows, and depository requirements.

B. Form of Collateral:

Except as provided in Subparagraph a. of Subsection C.1. of this Section, collateral shall be pledged in the name of the Village and must be one of the following:

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the Village as beneficiary.
2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.
3. General obligations of states or municipalities provided they are rated in the highest or second highest rating categories by Moody Investors Service, Inc., Standard and Poor's Corporation or Fitch Investors Service, L.P.

C. Valuation of Collateral:

1. Valuation: Collateral must be marked to market not less frequently than monthly and its value reported on the monthly statement.
2. Sufficiency: The value of the collateral must equal 105% of the amount requiring collateralization. Additional collateral is to be requested when the monthly statement indicates a deficiency.

D. Substitution of Collateral:

Collateral agreements are to prohibit the release of pledged assets without the authorization of the Village Clerk/Treasurer, however, exchanges of collateral of like value are to be permitted.

AUTHORIZED INVESTMENTS

Funds of the Village which are not immediately needed for payment of obligations shall be invested to the greatest extent practical, in accordance with applicable Wisconsin Statutes, if the funds have been appropriated for the payment of debt service, and Wisconsin Statutes, if the funds are to be used for any other purpose. The following investment securities are permitted to be used:

1. U.S. Treasury Obligations and Government Agency Securities.
2. Certificates of Deposit.
3. Municipal General Obligations.
4. State of Wisconsin Investment Board's Local Government Investment Pool.
5. Repurchase Agreements.
6. Operating Bank Account.
7. Money Market Funds.
8. Commercial Paper.
9. Bonds rated in the highest or second highest rating category.

INVESTMENT TRANSACTIONS & PARAMETERS

A. Co-mingling of Funds:

The Clerk/Treasurer may pool cash from several different funds for investment purposes, provided such co-mingling is permitted by law, and records are maintained which show

that interest earned on such investments has been fairly allocated to each originating fund.

B. Securities Firms:

The Clerk/Treasurer is authorized to execute purchases and sales of Permitted Securities with Village Depositories or with securities firms previously approved by the Committee, (the "Approved List"). Such firms must be licensed by the Wisconsin Commissioner of Securities to conduct business in Wisconsin, shall be a member of the National Association of Securities Dealers and the Securities Investor Protection Corporation.

C. Diversification:

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and available bidders. Diversification by types of securities and maturities may be as allowed by this policy and Wisconsin State Statutes.

D. Maximum Maturities:

To the extent possible, the Village will attempt to match its investments with anticipated cash flow requirements. However, the maximum maturities for any single investment shall not exceed five (5) years, except for reserve funds. The maximum dollar-weighted average maturity for pooled investments will not exceed three (3) years. Reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected call date or final payment date, whichever is shorter. For securities with adjustable rate coupons, the average time to coupon reset will be used as a measure of average maturity.

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

This investment policy is intended to clarify, amend, and supersede existing investment policies. The Committee is delegated the authority to amend this Investment Policy from time to time as it deems such action to be in the best interest of the Village. Any such amendment shall be promptly recommended to the Village Board for consideration. When amendment occurs, any investment currently held that does not meet the guidelines of the amended policy, shall be temporarily exempted from the requirements of this policy. Investments must come in conformance with the amended policy within six (6) months of the policy's adoption or the Committee must be presented with a plan through which investments will come into conformance.

FUND BALANCE POLICY

The establishment of a formal fund balance policy is an important component of the Village's financial management policy. Maintaining appropriate levels of fund balance is a key element of the Village's overall financial health. This policy is intended to set targets for the desired level of fund balances, identify the approach to maintain these levels, and to provide guidelines for the use of fund balance.

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.

- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:
 - Historical stability of the Village's revenues, expenditures, and mill rate.
 - Timing of revenue collections in relation to payments made for operational expenditures.
 - Anticipated growth in the Village's valuation and/or services to be provided Village residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

FUND BALANCE AND RESERVE FUND REQUIREMENTS

The Village recognizes that fund balances are targeted objectives to ensure the long-term stability of the Village's finances. From time to time, upon Village Board authorization, the funds may not contain the stated goal. This is done with the understanding that it is in the best interests of the taxpayers and most cost-effective manner to utilize the reserve funds.

The Village also recognizes that in some instances, it will take time to build the fund balances to the desired level. The timeframe for achieving the desired level is balanced with the short and long term financial considerations of the Village.

- A. General Fund – The fund balance shall not be less than 20% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any excess shall be allocated according to the percentages outlined below, and approved by the Village Board of Trustees upon completion of the annual audit of Village financials. Amounts over the 20% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:
 - 75% to the Debt Levy Stabilization Account;
 - 15% to the GASB 45/OPEB Designated Account;
 - 10% to the Road Reserve Fund;
- B. Sanitary Sewer Reserve Fund – The fund balance range for the Sanitary Sewer Reserve Fund shall not be less than 60% and not more than 100% of the annual residential and commercial billings of the operation.
- C. Sanitary Sewer Equipment Fund – The fund balance range for the Sewer Equipment Fund shall be not less than the cost associated with the annual depreciation schedule for

sanitary sewer equipment, and meet the requirements of the Clean Water Fund Loan program.

- D. Stormwater Reserve Fund – The fund balance of the Stormwater Reserve Fund shall not be less than 20% of the annual expenditures.
- E. Public Safety Communications Fund – The fund balance shall not be less than 20% of the current year operating budget as approved by the Village Board as of January 1 of each year. Surplus funds shall be allocated to the Public Safety Communications Capital Reserve Fund.
- F. DCUS Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- G. Police Department Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- H. Administrative Services Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- I. Public Safety Communications Capital Fund- Monies are designated based on contracts with the seven North Shore communities (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay). The monies are for the future upgrade or replacement of the Dispatch Center or Records Management S system.
- J. Designated Funds: The Village has the following designated funds; Health Reimbursement Account, GASB 45 OPEB, CWFL; ECMAR, Phone system, Tax levy stabilization, Bullet Proof Vest, IT, Road reserve and Building. These funds are established with specific, designated operational or function areas and shall be funded from time to time as established by the Village Board.

DEBT MANAGEMENT POLICY

Debt can be an effective way to finance capital improvements. State statutes limit the amount of general obligation debt a governmental entity may issue to five percent of its total equalized valuation. Properly managed debt preserves credit ratings, provides flexibility in current and future operating budgets, and provides long-term assets that maintain or improve our quality of life. To provide for the appropriate issuance and responsible use of debt, the Village has adopted the following (below) debt management policy objectives.

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years.
- B. Short-term debt should be limited, but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.

- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with Wisconsin State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
- G. Comprehensive annual financial reports and official statements will reflect the Village's commitment to full and open disclosure concerning debt.
- H. The Village shall maintain a Tax Levy Stabilization Designated Fund to provide the appropriate financial resources to stabilize debt payments and minimize the increase in annual tax levy allocation for debt service.
- I. Revenues collected from the Village owned cell tower shall be designated to the Tax Levy Stabilization Designated Fund.

CAPITALIZED FIXED ASSETS POLICY

The purpose of this policy is to establish a general policy for Capitalized Fixed Assets including standards for valuation of assets with a useful life greater than one-year.

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.
- B. Generally, repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.
- C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

The issuance of a purchase order requisition or the signing of a contract creates an encumbrance of the amount required to be paid during the current year. This amount is no longer available for obligation or expenditure, unless the purchase order requisition or contract is canceled. Encumbrance records shall be maintained by the Village Director of Finance and Administration.

ASSET VALUATION

Departments shall record long-term assets at historic cost or, if the cost is not readily determined, at estimated historic cost. Cost shall include applicable ancillary costs. All costs shall be documented, including methods and sources used to establish any estimated costs.

- A. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.
- B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.
- C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable, but must be supported by a reasonable methodology.
- D. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.
- E. Leased Property - Capital lease property should be recorded as an asset and depreciated as though it had been purchased.
- F. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

Fixed Asset Category	Illustrative Items and Capitalization Threshold
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items which individually cost \$5,000 or more with an expected useful life greater than one year.
Office Equipment	Postage machine and copiers or other office equipment items that individually cost \$5,000 or more with an expected useful life greater than one year.
Computers and associated equipment	Large computers, personal computers (PC's), printers, and copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment, copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Motorized road equipment, i.e. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.

Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.
Other non-motorized equipment not attached to or associated with motorized equipment	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

Expenditure/expenses are a rough measure of a local government's service output. While many expenditures/expenses can be easily controlled, emergencies, unfunded mandates, and unanticipated service demands may strain our ability to maintain a balanced budget. To ensure the proper control of expenditures/expenses and provide for a quick and effective response to adverse financial situations, the Village has adopted the expenditure/expense policy. The controls and procedures set forth are intended to provide reasonable assurance that the lowest cost, highest quality good or service is obtained, while balancing the need for flexibility and efficiency in departmental and Village operations.

Coverage

This policy applies to the purchases of all departments and divisions of the Village. The provisions of Wisconsin Statute take precedence over any portion of this policy that may be in conflict. More restrictive procurement procedures required by grants, aids, statutes or other external requirements or funding sources will take precedence.

Ethical Standards

1. All procurement shall comply with applicable federal, state and local laws, regulations, policies and procedures. Municipal Code Part 11, Chapter 2, Article III, Division 6 Codes of Ethics provides ethical standards and expectations.
2. Employees are not to engage in any procurement related activities that would actually or potentially create a conflict of interest, or which might reasonably be expected to contribute to the appearance of such conflict.
3. No employee shall participate in the selection, award or administration of a contract if a conflict of interest would be involved. Such a conflict would arise when the employee, any member of his immediate family, business partner or any organization that employs, or is about to employ, any of the above, has a financial interest or other interest in the firm selected for award.
4. To promote free and open competition, technical specifications shall be prepared to meet the minimum legitimate need of the Village and to the extent possible, will not exclude or discriminate against any qualified contractors.
5. No employee shall solicit or accept favors, gratuities, or gifts of monetary value from actual or potential contractors or subcontractors.
6. Employees must maintain strict confidentiality in the procurement process and shall not impart privileged information to any contractors that would give them advantage over other potential contractors.
7. Personal purchases for employees by the Village are prohibited. Village employees are also prohibited from using the Village's name or the employee's position to obtain special consideration in personal purchase.

General Guidelines

1. Purchases are classified into the following major categories:

- Goods (tangible items): e.g. equipment, supplies, vehicles
 - Services: items requiring outside labor, maintenance agreements, etc.
 - Construction of public buildings and improvement
2. Purchasing Oversight
 - Department heads are responsible for procurement issues in their individual departments. Departments are to ensure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
 3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
 4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
 5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce Village Costs. This will be coordinated through the Administrative Services Department.
 6. All appropriations must be encumbered at the end of the fiscal year or they will lapse.
 7. All employees in the Village have access to the financial reports of the Village through the Village's accounting software. It is the Department Directors responsibility to review these reports for their department.
 8. Policy Review
 - a. This policy will be reviewed annually by the Director of Finance and Administration and the Finance and Administration Committee during the annual budget approval process.

Purchases of Goods

Purchase Cost	Authority Required	Purchasing Process	Competitive Requirement
Less than \$500	Department Head	Purchase Order Requisition	Periodic quotes or 2 informal quotes
\$500-\$1,000	Department Head and Director of Finance & Administration	Purchase Order Requisition	2 informal quotes
\$1,000 and over	Department Head/ Director of Finance and Administration/Village Manager	Purchase Order Requisition	3 informal quotes

1. Purchases under \$500

Purchases under \$500 may be made with the approval of Village Department Heads prior to making the purchase. Whenever possible, at least two informal (verbal, internet) price quotations must be obtained prior to making the purchase. Quotations are not required for items purchased from a vendor that has offered the best price and quality on a category of items based on period bids/proposals solicited by the Village at least annually. Department heads are responsible for monitoring all purchases made using this procedure to ensure that the Village is receiving a high value for its expenditures.

2. Purchases of at least \$500 and under \$1,000

Purchases of at least \$500 and under \$1,000 may be made with the approval of the Department Head prior to making the purchase. At least two informal (verbal, internet) price quotations must be obtained prior to making the purchase.

The purchase order requisition for the item must be entered into the Village's financial software preferably prior to but within 4 days of making the purchase. Upon obtaining a receipt or invoice, the requisition is forwarded on to the Director of Finance and Administration for processing of the payment. If the selected vendor did not offer the lowest price, the request should include an explanation of why another vendor was chosen.

3. Purchases of a least \$1,000 and greater

Purchases of at least \$1000 and under greater may be made with the approval of the Department Head, Director of Finance and Administration and Village Manager prior to making the purchase. Department heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations for the proposed purchase. This information is provided to the Director of Finance and Administration along with a purchase order requisition. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

The Director of Finance and Administration reviews the request to determine compliance with the Village's budget and purchasing policy and makes a recommendation to the Village Manager who may approve or reject the request.

This purchase order requisition must be included with the invoice and forwarded to the Director of Finance and Administration for processing of the payment.

Purchases of Services

Whenever practical, the purchase of services should be conducted based upon a competitive process:

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any Village owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as

many technology projects, the purchase shall be treated as a purchase of professional services.

- Professional services are defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over \$25,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
 - a) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the Village to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
 - b) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
 - c) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
 - d) Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the Village, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
 - e) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
 - f) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
 - g) Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the Village Director of Finance and Administration. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the Village Board.
 - Service contracts or agreements should be reviewed by the Village Insurance Company and the Village Attorney and placed on file with the Village Director of Finance and Administration.

Additional Purchasing Policies

Sole Source Purchasing Policy

Sole source purchasing should be avoided unless it is clearly necessary and justifiable. The justification must withstand the scrutiny of the Village Board and the public. The Department Head is responsible for providing written documentation (using the Sole Source Form) justifying the valid reason to purchase from one source or that only one source is available.

Sole source purchasing criteria include:

1. Urgency due to public safety, serious injury, financial or other unusual and compelling reasons.
2. Goods or service is available from only one source and no other good or service will satisfy the Village's requirements
3. Legal services provided by an attorney
4. Lack of acceptable bids or quotes
5. An alternate product or manufacturer would not be compatible with current products resulting in additional operating or maintenance costs
6. Standardization of a specific product or manufacturer will result in a more efficient or economical operation
7. Aesthetic purposes or compatibility is an overriding consideration
8. Purchase is from another governmental body
9. Continuity achieved in a phased project
10. Supplier or service demonstrates a unique compatibility not found elsewhere

Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

Petty Cash Policy

The Village maintains a petty cash account to expedite the miscellaneous purchases and payment of small bills. Petty cash funds are available at Village Hall and in the Police Department.

To be eligible to use the petty cash fund, the following requirements must be met:

1. The item to be purchased must not be regularly stocked
2. The employee must have a petty cash slip completed which includes the item(s) to be purchased, the amount of petty cash needed and the account number the purchase is budgeted to.

Upon completion of the purchase, the employee must return the receipt and any change to the Director of Finance and Administration or the appointee in the Police Department.

In Village Hall or in the Police Department the designee in charge of the petty cash funds is responsible to enter in all the petty cash expenditures using a purchase order requisition in order to receive a replenishment of petty cash funds.

Tax Exempt Policy

The Village has obtained an exemption from paying Wisconsin state or local sales or use taxes on purchases used for business conduction on the behalf of the Village. Employees of the Village are recognized agents empowered to use the sales tax exemption. The Village's exemption is not to be used for personal purchases. All purchases will require a detailed, itemized receipt for reimbursement and justification purposes. All applicable purchases require use of the sales tax exemption. If not utilized, the purchasing employee shall be responsible for the sales tax associated with the purchase.

Employee Reimbursement Policy

If the need arises to purchase an item for the Village with personal funds, the employee must submit the receipt and an Expense Reimbursement Form to the Director of Finance and

Administration. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed, his or her Department Head and the Director of Finance and Administration. Once approved, an ACH transfer is issued with employee notification via e-mail for the reimbursement. It is the responsibility of the employee making the purchase to ensure that any available discounts are applied and that sales tax is not included, when applicable.

Credit Card Policy

The Village maintains a credit card account that may be used when it is impractical or inefficient to follow the normal payment process. The Director of Finance and Administration shall administer the use of the Village credit card. To use the Village credit card, the employee must have a purchase order requisition form completed and signed by the Department Head. The requisition will include the item(s) to be purchased, the limit of funds to be spent and the account number the purchase is budgeted to. Upon completion of its use, the credit card shall immediately be returned to the Director of Finance and Administration along with the receipt and the purchase order requisition.

The use of these cards shall be strictly for the purchase of approved goods. Employees using the credit cards are responsible for any credit, returns or disputes regarding purchases made by the employee. The employee using the credit card is responsible for obtaining a credit for any sales tax charged. If sales tax is charged and credit is not obtained, the credit card user is responsible to pay for those expenses. If a return or credit is made, you must notify the Director of Finance and Administration.

At no time is the credit card user permitted to use the Village credit card for any purchases not on an approved purchase order requisition, without permission or for a transaction that is personal in nature. Misuse of the credit card will result in revocation of privileges of the credit card for future purchasing and, if necessary, appropriate disciplinary action will be taken. Liability for misuse of these cards shall accrue directly to the credit card user, and not the Village.

Employees authorized to use a Village credit card are responsible for lost or stolen cards. If a card is lost or stolen, immediately report the incident to the Director of Finance and Administration and they will contact the credit card company.

Receiving and Inspection Policy

Department Heads, or their designees, are responsible for receiving and inspecting all deliveries to their departments to ensure that items received conform to the specifications and quantities set forth in the purchase order requisition. All deliveries should be thoroughly inspected to ensure that materials are received in satisfactory condition. If there are any discrepancies, the Department Head or designee should contact the vendor and resolve the issue before submitting the invoice for payment. When items are sent in multiple shipments, the department should clearly indicate which items have been received and accepted when approving the invoice for payment.

Billings

All billings are to be handled through the Director of Finance and Administration. It is the responsibility of each department to notify the Director of Finance and Administration of all billings that need to occur.

Emergency Purchases Policy

When an emergency situation does not permit the use of the competitive purchasing process, the Village Manager may determine the procurement methodology most appropriate to the situation. Appropriate documentation of the basis for the emergency should be submitted to the Director of Finance and Administration within five (5) working days after making the purchase.

The Village President with the concurrence of one other trustee may authorize the Village Manager in writing to incur expenditures of not more than \$15,000 under emergency situations when the health, safety and welfare of the employees or residents of the Village or their property are threatened and time constraints do not permit normal Village Board expenditure approval. If the Village President is not available the Chairman of the Village Board with the concurrence of one other trustee may act in the Village president's absence to authorize the emergency expenditure. If neither the President nor the Chairman of the Village Board are available any two trustees shall have the authority to authorize any emergency expenditure under the provisions of this section. The Village Board shall be notified of the emergency expenditure within 48 hours and at the next regularly scheduled board meeting and shall be provided a copy of the written authorization required by this section.

Purchasing Authority

- The Village Manager may make purchases of single items or amounts the purchase price of which is less than \$7,500. The Village Manager may make purchases of commodities such as gas, diesel fuel, salt, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$15,000.
- The Village Manager has the authority with the advice and consent of the Village attorney to settle property damage claims against the Village which are less than \$5,000 and for which the Village would appear in the opinion of the Village attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the Village attorney. Any such claims under \$5,000 which are settled by the Village manager shall be routinely reported to the Village board for informational purposes.
- The Village Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$10,000.
- The Village Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the Finance and Administration Committee and reflected in budget supplementary information.
- The Village Manager has the authority to make payment on accounting and auditor fees not to exceed the amount provided in the budget supplementary information. In addition, the Village Manager has the authority to pay charges for services for the North Shore Fire Department, North Shore Library and North Shore Health Department in monthly or quarterly payments as may be required, but not more than the annual budgeted amounts.

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

The establishment of a formal Billing/Accounts Receivable Collection policy is an important component of the Village's financial policy and management efforts.

- A. The Village shall not sell municipal materials (goods or supplies) to third parties unless authorized by the Village Manager.
- B. The Village reserves the right to require cash payment prior to the sale of any goods or services.
- C. Any delinquent accounts in which the statutes allow for placing on the tax roll will not be considered for writing-off. Any delinquent accounts which qualify for the State of Wisconsin, Department of Revenue Refund Interception Program will be pursued through the program prior to being considered for writing-off.
- D. Due diligence will be conducted by Village staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance and Administration Committee.
- E. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the Village money, the party has filed for bankruptcy, or the expense of collected the delinquent funds owed to the Village exceed the amount of the delinquency.
- F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance and Administration Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

The Village has established a system of internal financial controls to carry out its operations in an economical, efficient, effective and orderly manner. The primary objective of the internal control system is appropriate segregation of duties.

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.

- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The Village Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The Village understands and recognizes the risk associated with this particular duty.
- G. Staff shall prefer system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.
- I. Non-compliance with established procedures are reported directly to the Village Manager and the Finance & Administration Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at Village Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the Village. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Police Department.

CHART OF ACCOUNTS

EXPENDITURE CLASSIFICATIONS

PERSONAL SERVICES

109 Personnel: Salaries and wages paid to all personnel in department.

110 Salaries FT: Salaries and wages paid to full-time employees.

111 Overtime: Payments made to full-time or part-time employees for overtime services.

112 Salaries PT: Salaries and wages paid to part-time employees.

113 Judge Salary: Payments made to Municipal Court Judge for services.

114 Witness Fees: Payments made to Municipal Court witnesses.

115 Wages LTE: Salaries and wages paid to limited term employees.

116 Holiday Pay: Wages paid to full-time employees for holiday pay.

117 Health Insurance Buyout: Reimbursement wages paid to employees who do not take the Village offered health insurance benefit.

118 Shift Differential Pay: Salary and wages paid to Police Officer union employees when designated as shift commander or when shift schedule is changed on short notice.

119 Dental Insurance Buyout: Reimbursement wages paid to employees who do not take the Village offered dental insurance benefit.

120 Trustees Salaries: Compensation paid to elected and appointed officials.

140 Longevity: Wages paid to employees based on years of service.

150 Wisconsin Retirement: Employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.

151 Social Security: Employer's social security and Medicare contributions made on behalf of Village employees.

152 Life Insurance: Employee's life insurance premium net of employee's contribution where applicable.

153 Health Insurance: Employee's health insurance premium net of employee's contribution where applicable.

154 Dental Insurance: Employee dental insurance premium net of employee's contribution where applicable.

155 Unemployment Compensation: Payments made to the State of Wisconsin to supplement compensation of terminated employees.

156 Health Reimbursement Account: Utilized to supplement health insurance related payments for employees.

157 Wisconsin Retirement System: Employee retirement contributions

519 Retirement Benefits: Utilized for payment of health insurance expenses for retired employees.

522 Future Retirement Benefits: Utilized to designate current funds for retirement payouts in the future.

NON-PERSONAL SERVICES

130 Elections: Expenses related to elections including payment of poll workers.

160 Travel and Lodging: Expenses incurred by employees to attend Village associated conferences, seminars or meetings.

180 Recruitment: Charges for advertisement or any expense related to the hiring of employees.

200 Building Maintenance Supplies: Charges for material used for building maintenance and repair.

201 Cleaning: Professional cleaning of carpets and floors.

202 HVAC Maintenance Contract: Heating, ventilation and air conditioning annual maintenance fees.

208 General Counsel-Misc: Expenses paid for legal counsel outside the scope of the retainer contract.

209 HOC Fees: Fees paid to the House of Correction.

210 Contractual Services: All contracted services fees.

211 General Counsel-Contract: Expenses paid to legal counsel within the scope of the retainer contract.

213 Labor Counsel: Expenses paid to legal counsel for Labor related issues.

214 Audit Services: Expenses related to auditing the financial statement of the Village.

215 MADACC: Milwaukee Area Domestic Animal Control Commission related expenses.

216 Engineering: Expenses related to engineering consultation.

217 Public Health Services: Contracted services to the North Shore Health Department.

219 Assessor: Contracted Assessor services.

220 Utilities: Electric and natural gas.

221 Communications: Telephone and cell phone.

223 VH Computer Support: Computer related support services.

224 North Shore Fire Department: Expenses related to services paid to North Shore Fire Department.

225 Computer Services: Computer related software and internet maintenance and updates.

- 226 Benefit Administration Fees:** Expenses for administering the Section 125, Health Reimbursement accounts, notary, and annual organization fees.
- 227 North Shore Library:** Expenses paid for operation of the North Shore Library.
- 228 North Shore Fire Capital:** Expenses paid for North Shore Fire Department capital equipment.
- 229 Financial Services/Bank Fees:** Expenses for bank checking account and trust management fees.
- 230 Materials and Supplies:** Materials used in the cleaning of Village buildings.
- 231 Vehicle Maintenance:** Expenses related to maintenance of Village vehicles.
- 232 Sewer Maintenance:** Expenses related to maintenance of sewer infrastructure.
- 233 Dispatch Fees:** Expenses related to dispatching paid to North Shore Fire Department.
- 234 Rain Barrel Fees:** Expenses for Rain Barrel program.
- 235 Community Events:** Expenses related to Village sponsored community events.
- 240 Building Maintenance – Police:** Expenses related to maintenance of Police facilities.
- 242 Building Maintenance – DCUS:** Expenses related to maintenance of DCUS facilities.
- 250 Building Inspections:** Expenses related to building permit issuance.
- 251 Electrical Inspections:** Expenses related to electric permit issuance.
- 252 Plumbing Inspections:** Expenses related to plumbing permit issuance.
- 254 HVAC Inspections:** Expenses related to heating, ventilation, and air conditioning permit issuance.
- 255 Temporary Occupancy Permits:** Expenses related to occupancy permit issuance.
- 256 Residential Code Compliance** Expenses related to code compliance issuance.
- 257 Transient Merchant Fees:** Expenses related to transient merchant permit issuance.
- 259 Maintenance Fees:** Expenses related to property maintenance.
- 300 Administrative:** Village Managers discretionary account.
- 310 Office Supplies:** All supplies necessary for use in operating office; paper, pencils, and data processing supplies, etc.
- 311 Postage:** All postage, stamps and post office charges for the mailing of letters, packages.
- 321 Dues & Subscriptions:** Expenses related to professional organizational publications and membership dues.
- 322 Training:** Training, conferences and seminars, including registration, tuition, and book fees.

- 323 Wellness and Recognition:** Expense related to wellness program and employee recognition.
- 324 Publications/Printing:** Cost of conveying information to citizens through newspaper, newsletter, etc.
- 327 Drainage Materials:** Expenses related to materials to improve drainage.
- 328 Landscaping Materials:** Expenses related to landscaping materials.
- 329 Ditch Maintenance:** Expenses related to restoration of dilapidated ditches.
- 330 Clothing/Employee Expense:** All expenses related to uniform and clothing allowance purchase.
- 334 Salt/Sand/Ice Removal:** Expenses related to ice removal (salt and sand).
- 335 VH Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 336 Computer Software:** Expenses related to computer software upgrades.
- 337 Police Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 338 DPW Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 339 Service Contracts:** Expenses related to contractual services.
- 340 Fuel Maintenance:** Expenses related to maintenance of the fuel tanks.
- 350 Equipment Replacement:** Costs involved in replacing mechanical equipment.
- 370 Tipping Fees:** Expenses related to the disposal of garbage material at landfill
- 375 Recycling:** Expenses related to the disposal of recyclable material.
- 376 Fire Insurance Dues:** Expenses related to fire insurance premiums.
- 377 Yard Waste:** Expenses related to the manufacturing of mulch from residential yard waste.
- 390 Public Relations:** Expenses related to resident and employee goodwill.
- 400 Asphalt Maintenance and Rehab:** Expenses related to the maintenance of asphalt.
- 401 Crack Sealing and Stripping:** Expenses related to the maintenance of Village streets.
- 402 Shouldering:** Expenses related to the shouldering of Village streets.
- 410 Stormwater Management:** Expenses related to stormwater management.
- 415 Drainage Supplies:** Expenses related to the purchase of drainage supplies.
- 435 Baseball Field:** Materials and supplies associated with the maintenance of the baseball field.
- 450 Signage:** Expenses related to the purchase of signage.

460 Forestry: Expenses related to the maintenance of the Village's tree population.

465 Tree Disease Mitigation: Expenses related to the prevention of tree disease.

500 Contingency: Budgeted amount available to transfer to accounts for unexpected expenditures.

501 Zone "A" Fees: Zone "A" Emergency Government expenses.

509 Pollution Liability Insurance: Pollution liability insurance premiums.

510 General Liability: Property and liability insurance premiums.

511 Automobile Liability: Automobile liability insurance premiums.

512 Boiler Insurance: Boiler liability insurance premiums.

513 Worker's Compensation: Workers compensation insurance premiums.

515 Commercial Crime Policy: Commercial crime insurance premiums.

516 Property Insurance: Property insurance premiums.

517 Public Official Bonds: Public Official error and omission insurance premiums.

518 Police Professional: Police Professional insurance premiums.

520 Tax Refunds/Uncollectible: Villages portion of uncollected personal property taxes.

590 Deer Management Program: Expense incurred to control the deer population.

591 Municipal Code: Fees to codify the Villages municipal code book.

592 Code Enforcement: Contracted services expense for enforcement of Village Municipal Code.

593 Zoning & Planning: Contracted services expense for Village zoning and planning.

611 NSFD Station #5: Debt Service payment for fire department- funds received from NSFD.

612 Capital Lease: Expenses related to the vehicle or equipment leasing.

617 Principal Redemption on CWFL: Principal payment for Clean Water Fund Loan.

618 Principal Redemption on Bond: Principal payment on GO Bond.

620 Interest: Interest payments.

621 Interest on Bond: Interest payment on GO Bond.

623 Unfunded Liability Interest: Interest payments on loans.

626 Interest on Clean Water Fund Loan: Interest payment for Clean Water Fund loan.

803 Capital Equipment – DPW: Capital equipment purchases for Department of Public Works.

804 Capital Equipment – DPS: Capital equipment purchases for Police.

805 Building Improvements: Expenses related to building improvements.

806 Police Software Upgrade: Capital software upgrades purchases.

808 Sewer Repair: Capital sewer repair expenses.

810 CDBG/ADA Grant: Capital expenses for the Community Development Block Grant.

811 Ellsworth Park Landscaping: Expenses related to the maintenance of landscaping at Ellsworth Park.

813 Road Construction/Paving: Capital expenses for road construction or paving.

GLOSSARY

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

ACCRUAL: The recognition of transactions at the time they are incurred, as opposed to when cash is received or spent.

APPROPRIATION: A legal authorization granted by the Village Board to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and duration when it may be expended.

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

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

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

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

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

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

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

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

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

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

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

CDA: Community Development Authority

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

CMOM: Capacity, Management, Operation, and Maintenance for Municipal Sanitary Sewer Systems. CMOM is part of the Sanitary Sewer Overflow Rule to the National Pollution Discharge Elimination System which requires collection system owners to address sanitary sewer overflow.

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

DCUS: Department of Community & Utility Services

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

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

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

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

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

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

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

DNR: Wisconsin Department of Natural Resources

DCUS: Department of Public Works

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

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

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

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

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

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

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

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

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

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

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

GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING: A publication of GFOA which provides practical guidance to implement pronouncements issued by the Governmental Accounting Standards Board.

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

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

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

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

IVACS: Intelligent Vehicle Access Control System. System used by the Bayside Police Department for license plate recognition, undercarriage scanning, and driver verification.

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

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

MDC: Mobile Data Communications.

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

MMSD: Milwaukee Metropolitan Sewerage District

NSFD: North Shore Fire Department

OPEB: Other Post-Employment Benefits

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

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

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

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

RESERVED RETAINED EARNINGS: Generally, a portion of retained earnings reflecting the excess of restricted assets over related liabilities.

RETAINED EARNINGS: Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.

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

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

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

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

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

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

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

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

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

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

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



VISION

Dynamic balance of progressive ideas and traditional values that provides an inviting and premiere community for all.

MISSION

To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village through integrity, service and solutions.

STRATEGIC VALUES

- 1. Fiscal Integrity:** Provide strong current & future financial stability.
- 2. Civic Engagement:** Promote public spaces, community values & transparent communication.
- 3. Service Excellence:** Provide solution-based innovative services.
- 4. Sustainability:** Preserve & promote Village resources.

