



Village of Bayside  
2019 Budget

November 20, 2018





## VISION

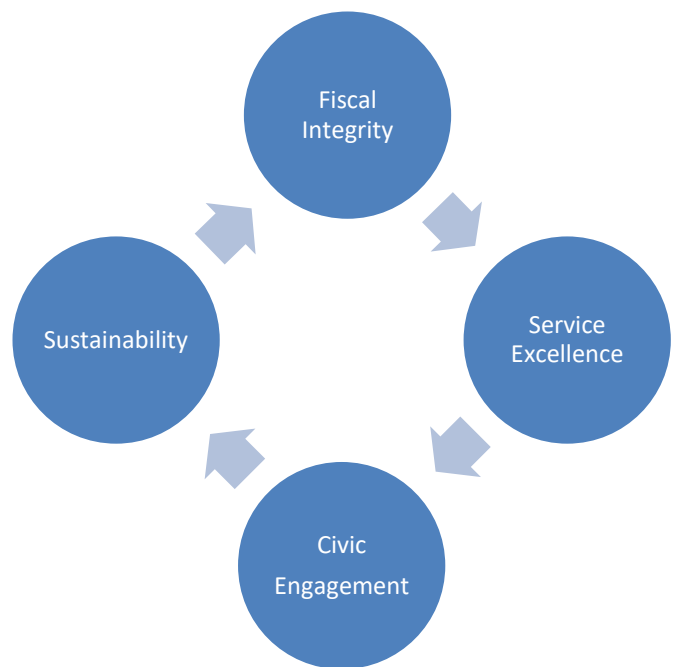
Dynamic balance of progressive ideas and traditional values that provides an inviting and premiere community for all.

## 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.



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Margaret Zitzer

Robb DeGraff  
Daniel Muchin

Dan Rosenfeld  
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Robb DeGraff  
Dan Rosenfeld

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Mark Jubelirer (Alternate)

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Ned Purtell  
Marty Greenberg  
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Andrew Pederson  
Samuel Dickman

## North Shore Fire Board of Directors

Samuel Dickman

## North Shore Fire Finance Committee

Andrew Pederson

## North Shore Fire Foundation

Edward Harris

## North Shore Health Commission

Vacant

## North Shore Fire Commission

Phil Santacroce

## Plan Commission

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Marisa Roberts

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John Krampf  
Erin LeMoine  
Sandy Byrne  
Michelle Walny  
Margaret Zitzer  
Adria Willenson

## VILLAGE STAFF

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Andrew K. Pederson, Manager

### **Administrative and Financial Services**

Lynn Galyardt, Director  
Cindy Baker, Accounting Assistant

### **Assessor**

Accurate Appraisal, LLC.

### **Attorney**

Christopher Jaekels, Davis and Kuelthau, S.C.

### **Building Inspector**

SAFEbuilt, Inc.

### **Public Works**

Jacob Meshke, Assistant Village Manager  
Shane Albers, Mechanic/Technician  
Bryan Herbst, Technician  
Scott Matusewic, Technician  
Dave Steger, Technician  
Dennis Miliacca, LTE

### **North Shore Health**

Ann Christiansen, Director

### **North Shore Fire/Rescue**

Robert Whitaker, Chief

### **North Shore Library**

Susan Draeger-Anderson, Director

### **LX Club**

David Silberman, Coordinator

### **Dispatch**

Liane Scharnott, Director  
Rich Foscato, IT Manager  
Louise Lusty, RMS Administrator  
Lonnie Gannett, Supervisor  
Rebecca Andersen, CTO Lead  
Andrea Krantz, Training Coordinator  
John Bamberg, Dispatcher  
Melissa Fassbender, Dispatcher  
Tyler Glaser, Dispatcher  
Cameron Heilman, Dispatcher  
Troy Kasten, Dispatcher  
Tammie Kochevar, Dispatcher  
Candace Maxim, Dispatcher  
Brian McDonough, Dispatcher  
Brenda Meneese, Dispatcher  
Cody O'Malley, Dispatcher  
Stacy Perez, Dispatcher  
Mary Rauenbuehler, Dispatcher  
Taylor Reed, Dispatcher  
Brittany Savee, Dispatcher  
Gurpreet Singh, Dispatcher

### **Municipal Court**

Kellie Minikel, Court Clerk

### **Police**

Doug Larsson, Chief  
Cory Fuller, Lieutenant  
Eric Miller, Lieutenant  
Paul Picciolo, Lieutenant  
Jason Blochowicz, Officer  
Ryan Bowe, Officer  
David Bunting, Officer  
Sarah Halverson, Officer  
Christopher Janssen, Officer  
Gina Kleeba, Officer  
Michael Klawitter, Officer  
Randy Santarelli, Officer



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## FISCAL YEAR 2019 BUDGET EXECUTIVE SUMMARY

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The fiscal year 2019 Village budget combines vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2019 is slightly lower from 2018 due to decreased capital expenditures. The implementation of the Village's 2018 Long-Term Financial Planning will allow the Village to maintain the same level of high quality of services in 2019.

The Village is compliant with State Levy Limits and the State Expenditure Restraint Program. The 2019 Village budget further adheres to the State's revised methodology for administering the 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 2019 budget includes:

- Overall property tax levy is \$4,532,947, an increase of 0.649% from 2018.
  - From 2013 to 2018,
    - Overall property tax levy has increased \$130,846 or 2.99%.
    - Consumer Price Index has increased 8.32%.
  - In the last 10 years, property taxes have increased by 4.83% while the Consumer Price Index has increased by 15.2%.
- Utilizes statutory levy limit increases of:
  - Net new construction of \$12,655
  - Reduction of Personal Property Aid of \$1,738
  - Joint Fire Department levy exemption of \$18,376
- The 0.649% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service. Sixty three percent (63%), or \$18,376, of the proposed property tax levy increase is to be utilized for cost increases associated with the North Shore Fire Department operating budget.
- The tax (mill) rate for 2019 decreases by 1.97% from \$7.12/\$1,000 to \$6.98/\$1,000.
- Overall expenditure plan of \$10,303,648 is 11.2% less than 2018.
- 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 46.17% of revenue comes from property taxes.



- The sanitary sewer user fee is \$484 in 2019, a \$0.33/month increase from 2018.
- The storm water management utility fee is \$229 in 2019, a \$.0.50/month increase from 2018.
- The average home is assessed at \$361,400. That average home pays property taxes of \$2,522.57 per year for Village-provided services. Monthly, that equates to \$210.21, compared to \$210.56 in 2018.
- Overall, the 2019 budget includes:
  - Maintaining existing Village services and events,
  - Implementation of the 2018 Village Long Term Financial Plan,
  - Reallocation of consolidated/shared service funds into the General Fund for the purpose of State Expenditure Restraint Program calculations,
  - Transition the administration and operation of Municipal Court services.
  - Accounts for increased contractual costs for commodities such as winter salt and operational expenses such as new Police Department cloud-based in-squad technology,
  - Implementation of the recently approved, seven (7) community Public Safety Communications Agreement for dispatch, information technology, and records management services,
  - Accounting for year two of transitioning Village employees to State of Wisconsin Local Government Group Health Insurance Plan, inclusive of initial enrollment surcharge,
  - Resurfacing two (2) Village streets, Meadowlark Lane and Tennyson Drive,
  - Enhanced implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of the tree disease,
  - Stormwater ditch maintenance and culvert replacements,
  - Investment in capital equipment and projects for the Police Department (squad replacement), North Shore Fire Rescue (vehicle replacement), Sanitary Sewer Equipment (main-line lining & repairs), Stormwater management (infrastructure lining & replacement) and Information Technology (network infrastructure).
- 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 \$2,394,003. Approximately \$2.07 million of this budget is funded by the other contracted communities.

## LETTER OF TRANSMITTAL

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October 31, 2018

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

It is with great honor that I present the 2019 recommended Executive Budget. The 2019 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.

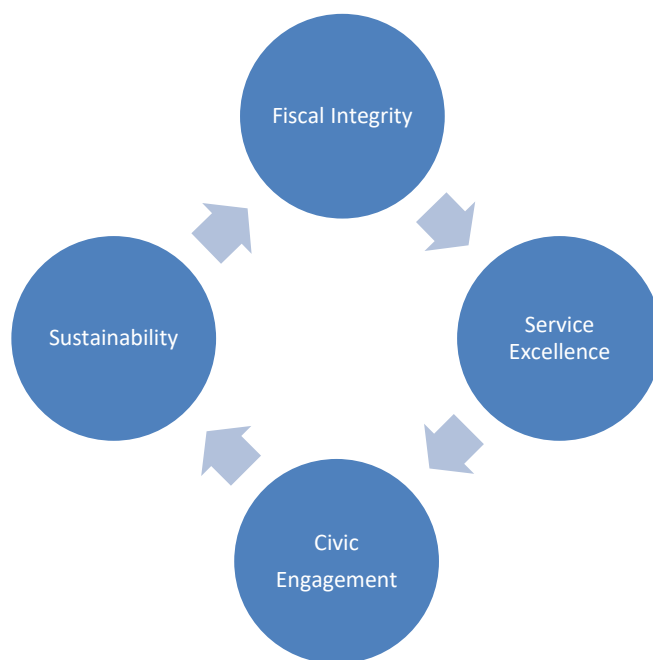
The ability to maintain this standard stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year. The recommended 2019 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.

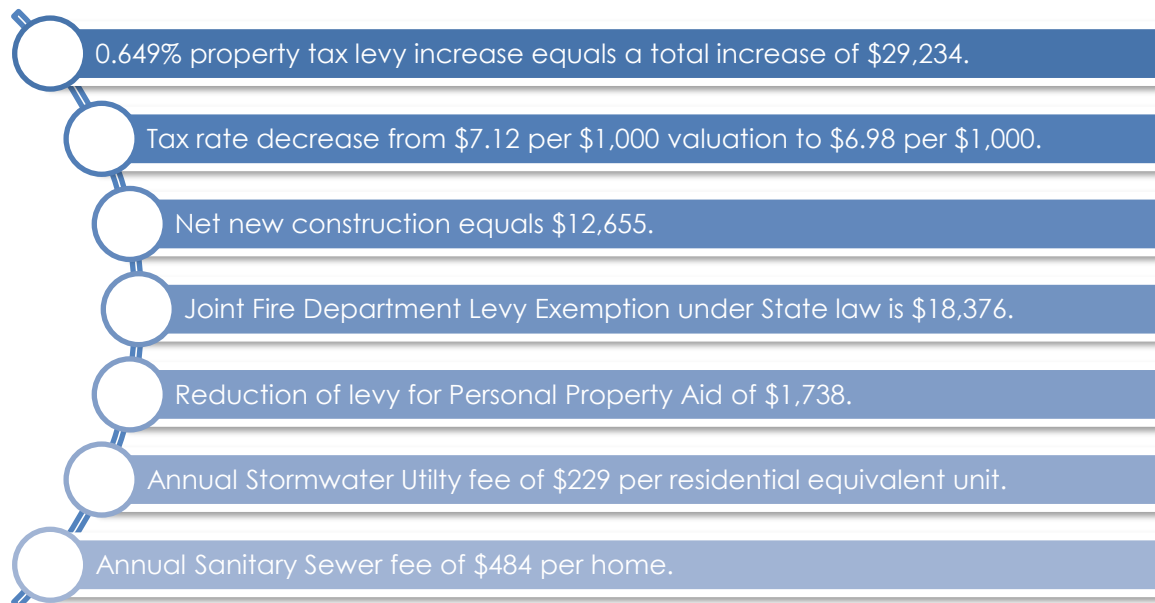


The Village's budget is the blueprint for financial and policy decisions implemented during each fiscal year. The budget is the single most important document we have for providing the direction and vision for the future of our community. In each section, you will find new information regarding ongoing 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 statements
- Goals and objectives
- An annual operating program
- A long range planning guide
- A management tool to ensure financial controls
- Capital Improvement Program
- Performance measures to ensure accountability and evaluate performance

## 2019 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 \$29,234 to \$4,532,947, or 0.649 percent. The 2019 recommended budget calls for the following:





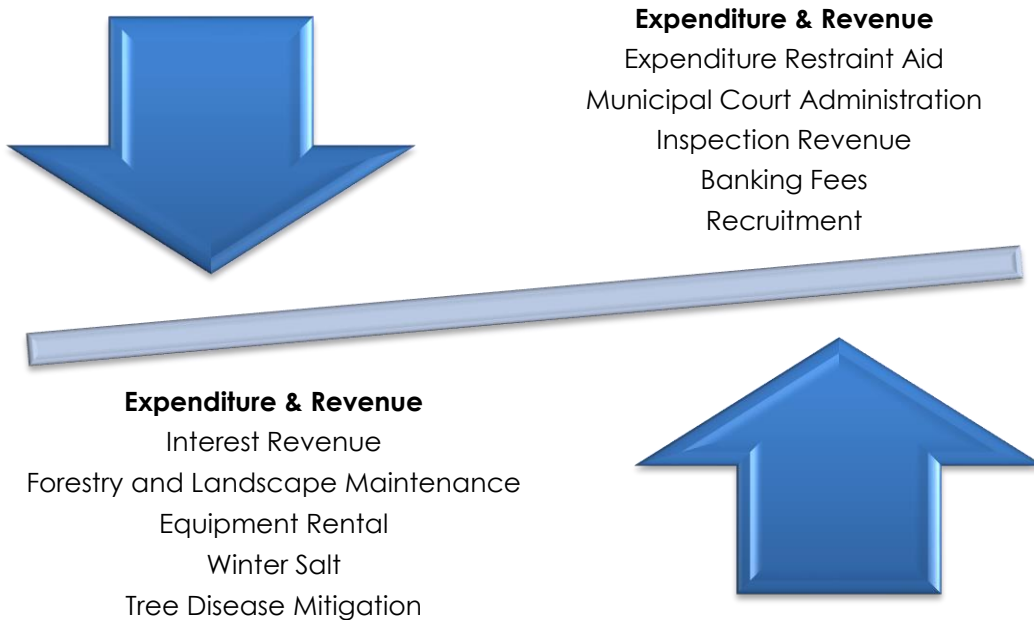
The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2019 budget continues this discipline. Factors that influence the financial constraints placed upon the Village include:



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 2019, 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:



## 2019 Operations

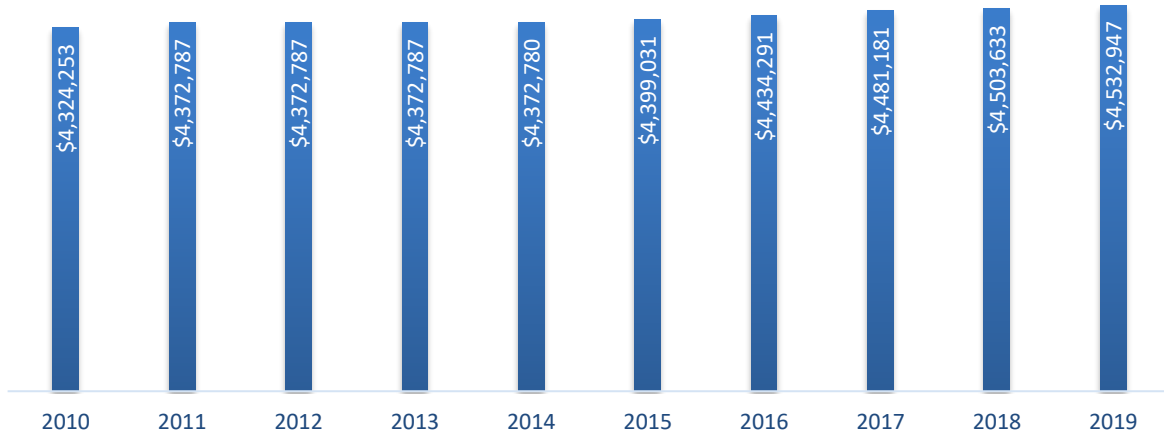
2019 represents the culmination of a multi-year effort of prudent fiscal planning. In 2019, the Village's financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018 Village Long Term Financial Plan,
- Reallocation of consolidated/shared service funds into the General Fund for the purpose of State Expenditure Restraint Program calculations,
- Transition the administration and operation of Municipal Court services.
- Accounts for increased contractual costs for commodities such as winter salt and operational expenses such as new Police Department cloud-based in-squad technology,
- Implementation of the recently approved, seven (7) community Public Safety Communications Agreement for dispatch, information technology, and records management services,
- Accounting for year two of transitioning Village employees to State of Wisconsin Local Government Group Health Insurance Plan, inclusive of initial enrollment surcharge,
- Resurfacing two (2) Village streets, Meadowlark Lane and Tennyson Drive,
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- Stormwater ditch maintenance and culvert replacements,
- Investment in capital equipment and projects for the Police Department (squad replacement), North Shore Fire Rescue (vehicle replacement), Sanitary Sewer Equipment (main-line lining & repairs), Stormwater management (infrastructure lining & replacement) and Information Technology (network infrastructure).



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 2010:

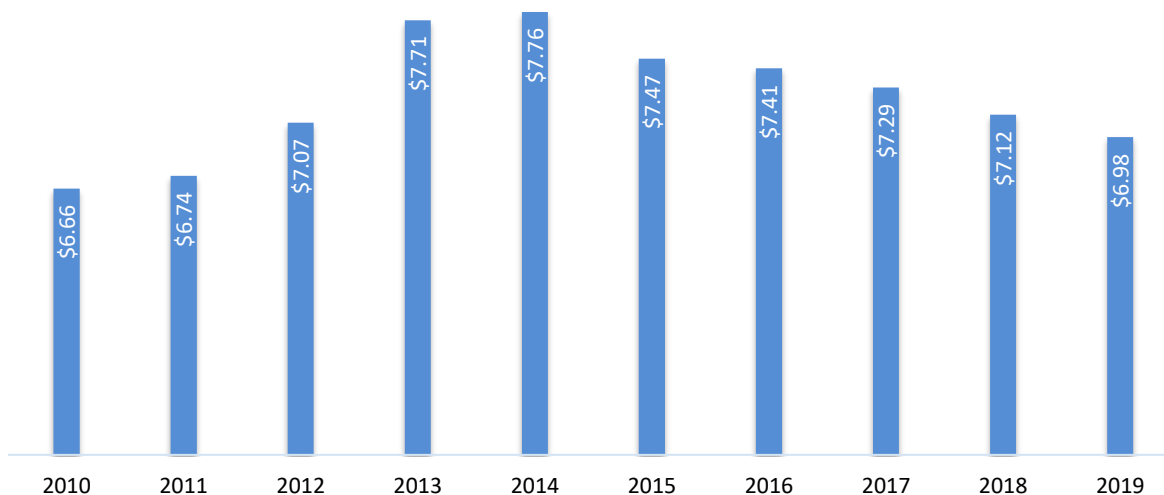
## Overall Property Tax Levy



In the last ten years, the overall property tax levy has increased \$208,694 or 4.83%. The Consumer Price Index increase during that same time was 15.2% (Bureau of Labor Statistics).

## Tax Rates

The chart below illustrates the Village's tax rate since 2010. Assessed values continued to increase in 2019 which resulted in a 1.97% decrease from \$7.12 to \$6.98 per \$1,000 in the tax rate for 2019. As property values increase, tax rates tends to decrease if the tax levy is held constant.





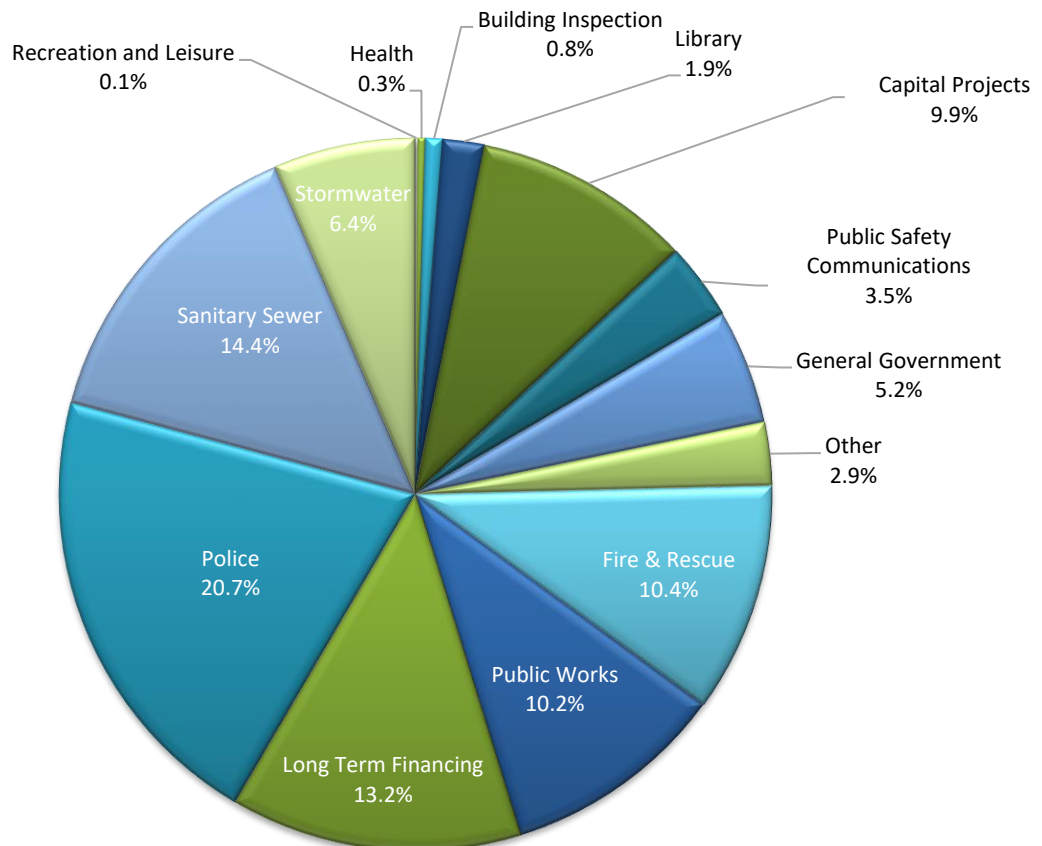
## Fiscal Year 2019 Expenditure Plan

Overall spending for Village operations will be \$10,308,648 in 2019, or 11.2% less than last year, as indicated below. The decrease reflects less capital expenditures for road projects in 2019. The chart below outlines expenditures for the current year only. It does not reflect debt repayment schedules; repayment schedules will be reflected in future budgets.

	2018 Amended	2019 Recommended	Percent Change
<b>General Fund</b>	3,892,156	4,207,195	<b>9.71%</b>
<b>North Shore Library</b>	174,149	-	<b>-100%</b>
<b>North Shore Fire/Rescue</b>	863,523	-	<b>-100%</b>
<b>North Shore Health</b>	27,697	-	<b>-100%</b>
<b>Public Safety Communications</b>	2,519,858	2,394,003	<b>-4.99%</b>
<b>Long Term Financial Fund</b>	1,289,963	1,085,149	<b>-15.88%</b>
<b>Sewer Enterprise Fund</b>	1,166,043	1,182,930	<b>1.45%</b>
<b>Stormwater Fund</b>	548,919	527,522	<b>-3.90%</b>
<b>Capital Funds</b>	1,121,400	842,849	<b>-24.75%</b>
<b>Total Financial Plan</b>	<b>\$11,603,709</b>	<b>\$10,308,648</b>	<b>-11.2%</b>

Below is a breakdown by percentage of the Village's total expenditure plan by service area.

### 2019 Allocation of Expenses by Service Area

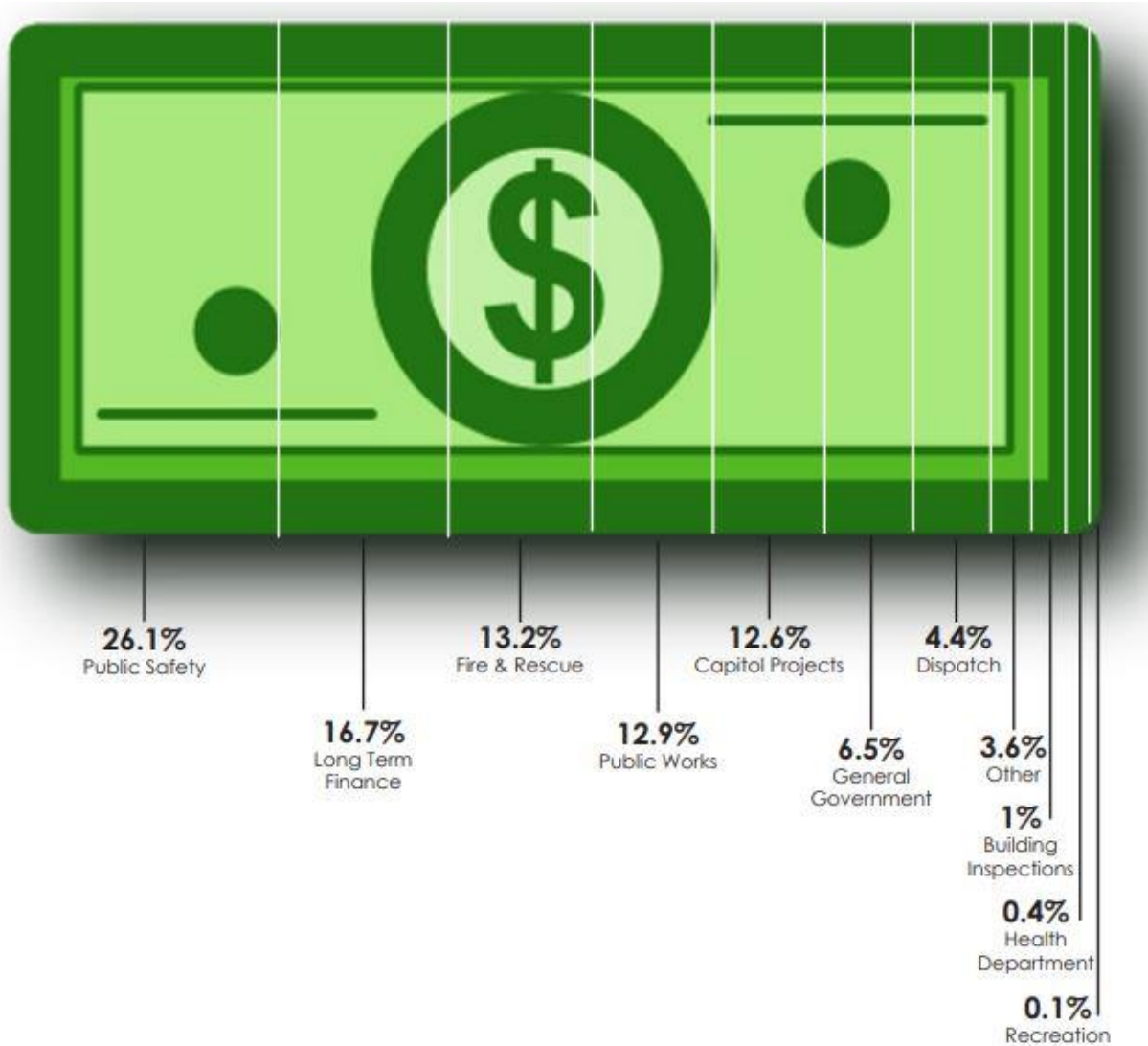


## Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$361,400. The Village tax rate is \$6.98/\$1,000 in 2019. The chart below answers one of the most common questions asked by Bayside residents, "How is the Village spending my tax dollars?"

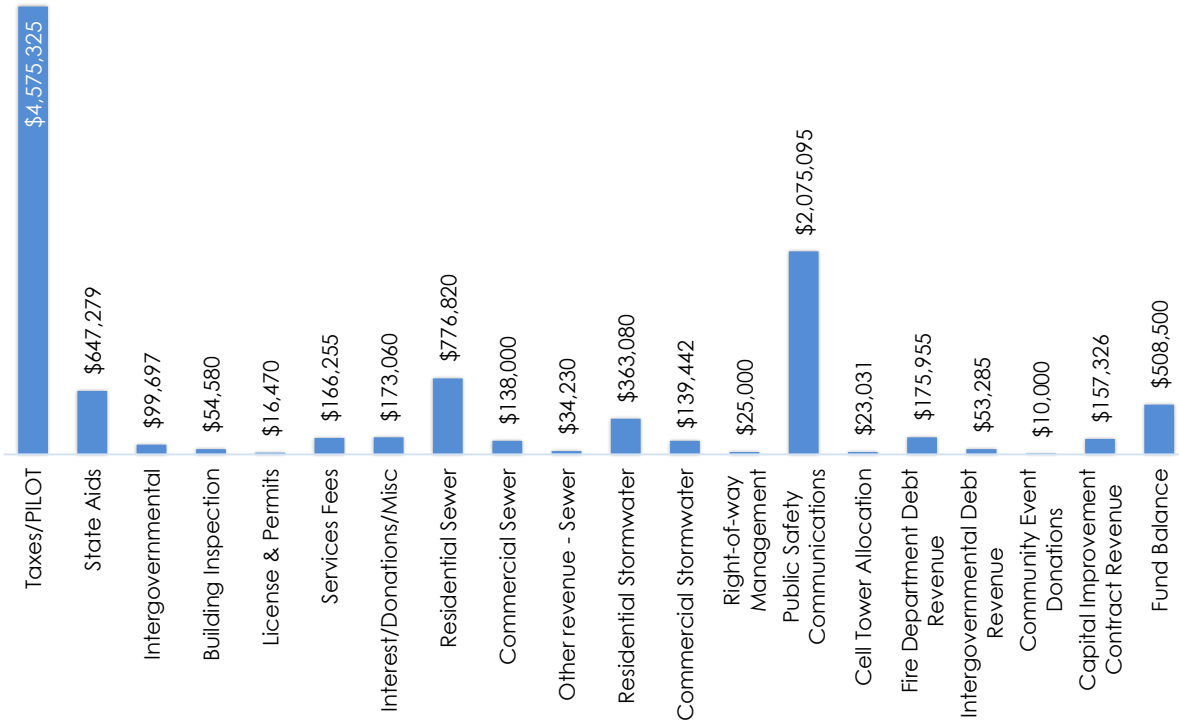
Average Assessed Home Value: \$361,400      Annual Property Tax (Bayside only): \$2,522.57  
Sanitary Sewer/Stormwater Fees: \$713.00      Monthly Property Tax (Bayside only): \$210.21

The chart breaks down the cost for various services by how every tax dollar is spent. For example, 26 cents of every dollar are spent on Police services.

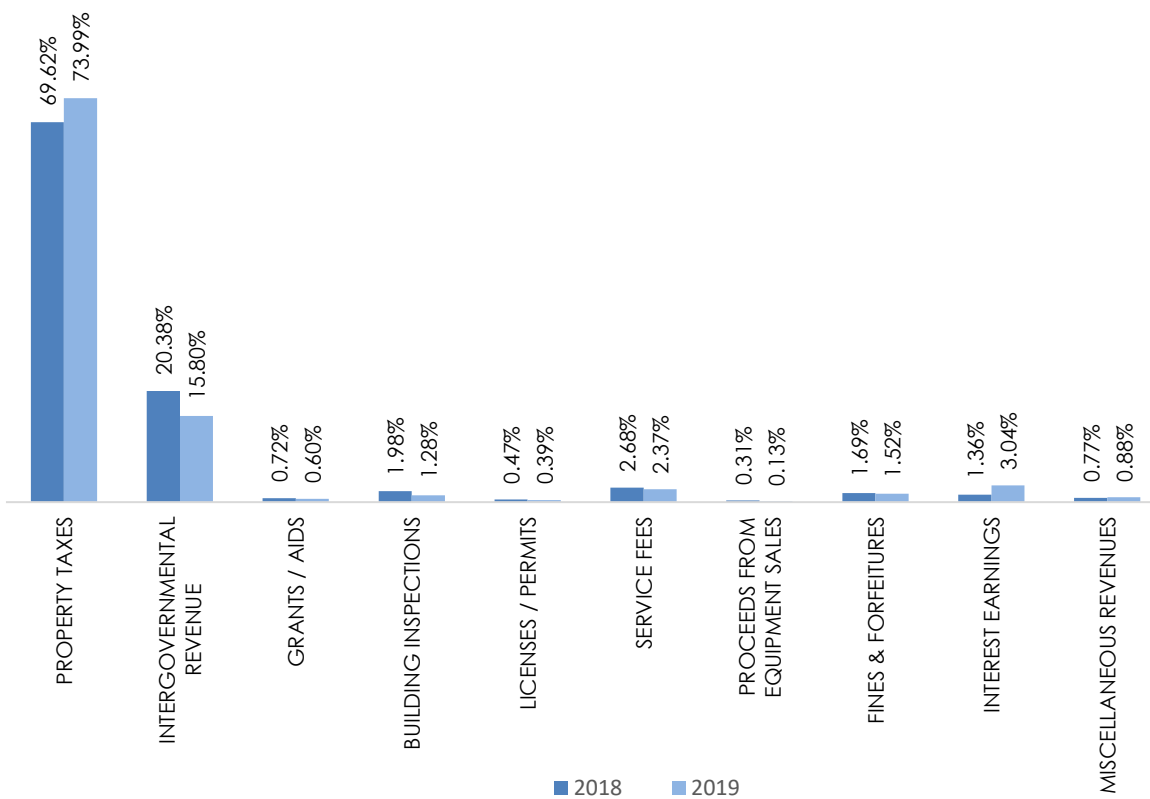


The 2019 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from members communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 46.17% of total revenue sources. Below is a breakdown of revenue sources.

## 2019 Revenue Sources



When examining the General Fund, State Aids decreased in 2019. Overall, 73% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2019.



## Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$484 and \$229 per home, respectively, on an annual basis. This represents a monthly increase of \$0.33 and \$0.50 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 173 through 178.

## Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's equalized tax base, or \$32,719,120. The Village's total general obligation debt principal outstanding will be approximately \$11,779,432, which is 36 percent of the limit. Remaining general obligation borrowing capacity will be approximately \$20,939,688. Debt service schedules are included within the budget on pages 226 through 229.

## 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 20-year road replacement plan helps to outline the schedule for road repair based upon 2018 condition and cost repair estimates. An overview of the Village 2019-2025 Capital Improvement Program is contained on pages 200 through 204.

## **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 220 through 223.

## **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 within the performance measurement section of this document starting on page 44.

## **Long-Term Financial Plan**

The Village's long-term financial plan serves as a guide to maintain financial sustainability by developing new objectives, targets, and policies which integrate both capital and operational resources. Long-term financial planning provides numerous benefits, some of which include guiding policy discussion and prioritization, developing fiscal policy and budget frameworks, and creating benchmarks for improved service delivery. As part of the plan, an analysis was completed on Village financial strengths, weaknesses, opportunities, and threats. The SWOT analysis and full long-term financial plan can be viewed on pages 231 through 242.

## **Performance Measurement**

The 2019 budget includes a detailed look at the Village's award-winning performance measurement program. Performance measurement serves as the cornerstone of continuous improvement. Trend analysis of over 50 service areas allows staff and policy makers to examine operational efficiency as well as policy development. The Village was one (1) of 29 municipalities to receive the International City/County Management Association's Certificate of Excellence for 2018, the highest level of recognition. A performance management dashboard was created in 2018 to provide quick and easy status updates on key indicators. An overview of the Village performance measurement program is contained on pages 44 through 110.

## **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 2018.



This marks the eleventh 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 2019 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, Wisconsin Healthy Communities, SafeWise, Constant Contact, and Center for Digital Government for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2019 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

## PROJECT HIGHLIGHTS



**Sanitary and Storm Sewer Rehabilitation**  
Cured in place-pipe (CIPP) lining will improve operation of sanitary and storm sewer systems, decreasing maintenance costs and reducing the strain on the sanitary sewer system.



**Road Resurfacing**  
In an effort to keep roadways smooth and safe- and to avoid higher pavement maintenance costs- the Village repairs local roads according to the Pavement Surface Evaluation and Rating (PASER) System. (Tennison Drive, Meadowlark Lane, & Ellsworth Park Parking Lot)



**Ravine Lane**  
The Ravine Lane Stabilization Project will stabilize a Village-owned manhole and protect the sanitary sewer system along West Ravine Lane. The ravine has been eroding over time, which has destabilized the manhole and put it in jeopardy.

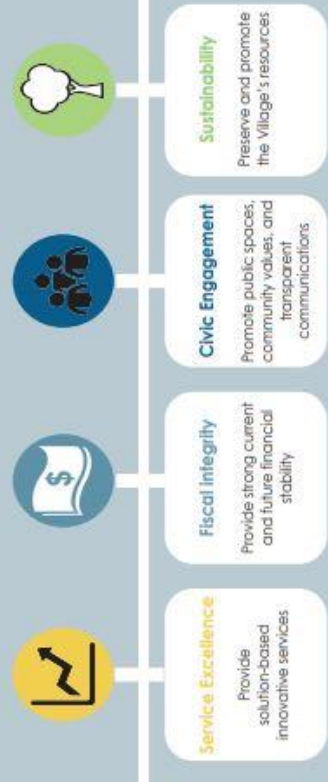
# 2019 BAYSIDE BUDGET IN BRIEF

Village of Wisconsin INCORP. 1953 www.baysidewi.gov

## TOTAL BUDGET: \$10.3 MILLION

The Village of Bayside has earned national recognition for its budget process that annually emphasizes long range financial planning and effective program management. At its highest level, a budget identifies the needs and interests of the community and allocates available resources to those while remaining fiscally strong for the future. In crafting the following proposed budget allocations, the Village was guided by the strategic initiatives of service excellence, fiscal integrity, civic engagement, and sustainability.

## STRATEGIC INITIATIVES



## THE BUDGET PROCESS



## HERE TO SERVE

- Samuel Dickman, President
- Mike Barth, Trustee
- Robb DeGraf, Trustee
- Daniel Muchin, Trustee
- Dan Rosenfeld, Trustee
- Edo Wainy, Trustee
- Margaret Zizer, Trustee



## Frequently Asked Questions

- What is a fiscal year and when does it begin and end?**  
The fiscal year is a 12-month period used to measure revenues and expenditures. It begins with the calendar year, beginning on January 1 and ending on December 31.
- How do I submit a service request, find helpful links, or ask a question of Village staff?**  
The Village mobile app, Access Bayside, is a one-stop shop for submitting service requests, interacting with staff, and finding useful information. Download Access Bayside today in the Apple App Store or Google Play.
- Where do my tax dollars go?**  
Approximately 26 cents of every dollar collected goes to the Village of Bayside. The remaining 74 cents goes to the school districts, county, and Milwaukee Metropolitan Sewerage District. Of the Village's portion, approximately 50% goes to public safety (Police, Fire, and Dispatch).
- How do I connect to municipal water?**  
If you are interested in connecting to municipal water, contact the Mequon Water Utility at (262) 238-8150 for more information.
- Where can I find the budget and other financial documents?**  
The 2019 Budget and other financial documents can be found at <http://baysidewi.gov/348> (Financial Reporting)

# REVENUES

TOTAL REVENUE (SOURCES): \$10,303,648

44.0% | \$4,552,947 | Property Taxes

17.6% | \$1,815,553 | Other

2.3% | \$237,305 | Service Charges

31.1% | \$3,205,953 | From Other Governments

4.7% | \$485,656 | Fund Balance

0.3% | \$26,234 | Grants

## OTHER FUNDING SOURCES

The Village has two services whose fees are used only for those purposes, also known as Enterprise Funds.

**Residential Sanitary Sewer**  
\$776,820

**Commercial Sanitary Sewer**  
\$138,000

**Stormwater**  
\$527,522

## 2019 FISCAL SUMMARY

- Overall property tax levy: \$4,532,947
- Increase of 0.649% from 2018.
- 0.649% maintains and enhances infrastructure, maintains quality services, and covers debt service.
- Sixty three percent (63%), or \$18,376, of the proposed property tax levy increase is utilized for increases with the North Shore Fire/Rescue operations.
- 2019 Tax (mill) rate decreases by 1.97% from \$7.12 to \$6.98/\$1,000.
- Overall expenditure plan of \$10,303,648 is 11.2% less than 2018.
- From 2013 to 2018, the property tax levy increased \$130,846 or 2.99%; CPI increased 8.32%. In the last 10 years, property taxes increased by 4.83% while CPI increased by 15.2%.

# EXPENDITURES

TOTAL (SOURCES): \$10,303,648

81.3% | \$8,374,650 | Operating Costs

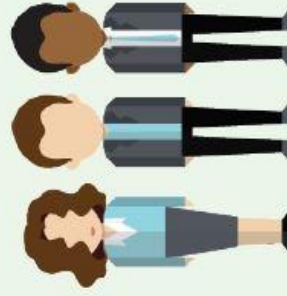
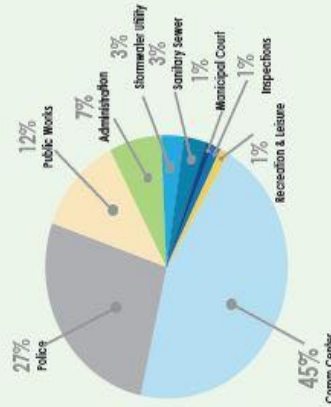
10.5% | \$1,085,149 | Debt Service

Operating Programs Breakdown  
\$4,553,808 Personnel  
\$3,820,842 Other Operating Expenditures

8.2% | \$843,849 | Capital Improvements

## VILLAGE STAFF

Most of the services delivered to the community are provided by our staff. Below is the number of regular, full-time employees by department.



## HOW IS THE VILLAGE SPENDING MY TAX DOLLAR?

0.4% Health Department

3.6% Other

6.5% General Government

12.6% Capital Projects

26.1% Public Safety

13.2% Fire & Rescue

12.9% Public Works

16.7% Long Term Finance

1% Building Inspections

0.1% Recreation

4.4% Dispatch

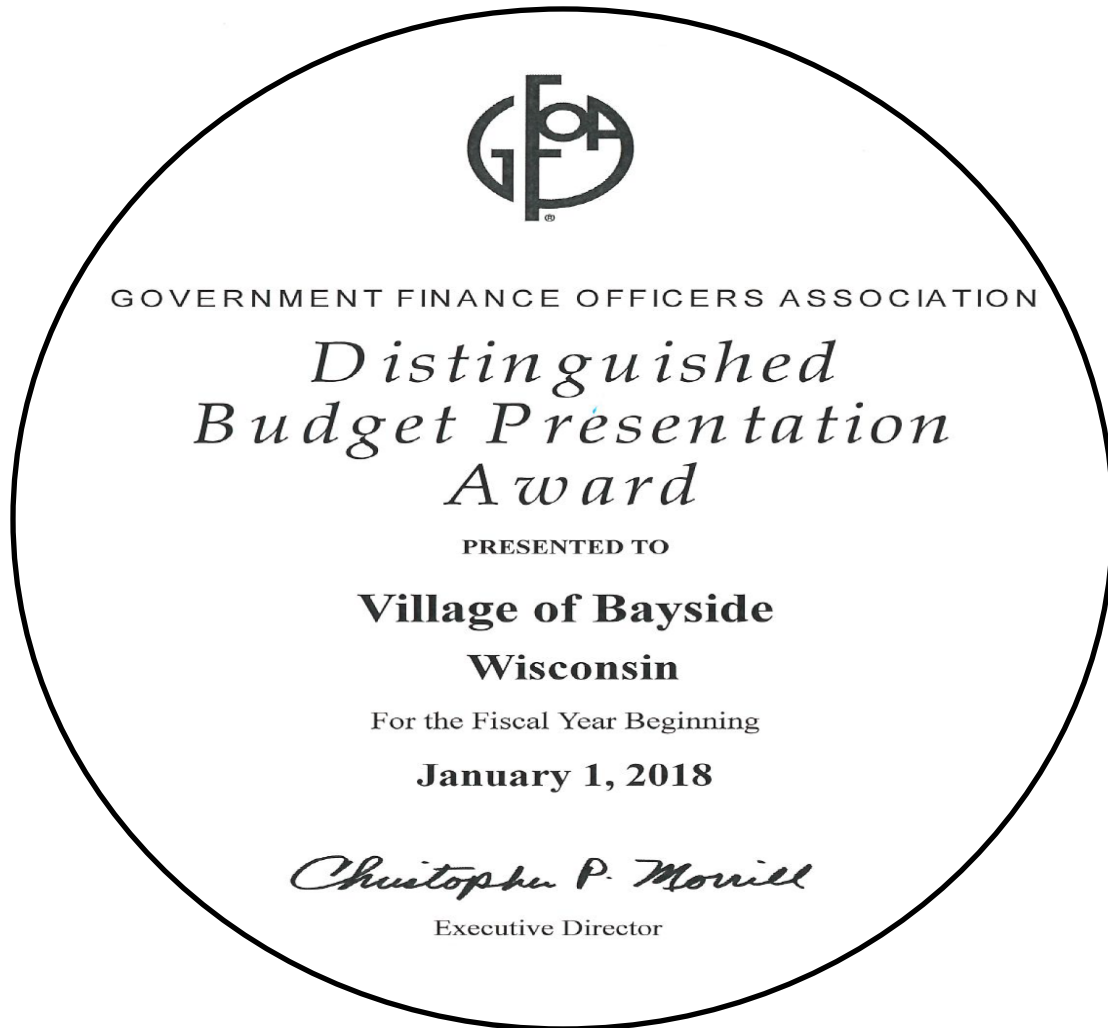


## DISTINGUISHED BUDGET AWARD

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The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2018. Bayside has received the award for the following years, beginning January 1:

	2008	2009	2010	2011	2012		
2013	2014	2015	2016	2017	2018		



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 39 communities in Wisconsin to receive the award. The award is valid for one year only. We believe the 2019 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

# HONORS AND AWARDS

## 2018

- 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
- Center for Digital Government
  - Overall Government Experience Award, Finalist
- Wisconsin Healthy Community Designation
  - Bronze Level
- Top 100 Safest Community in America, #21
- Top 20 Safest Communities in Wisconsin, #3
- Constant Contact All-Star Award
- Tree USA, Growth Award
- Bird City, USA
- NOAA StormReady Community



## 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, #4
- Bird City USA
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- NOAA StormReady Community



# HONORS AND AWARDS

## 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

## 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



# HONORS AND AWARDS

## 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



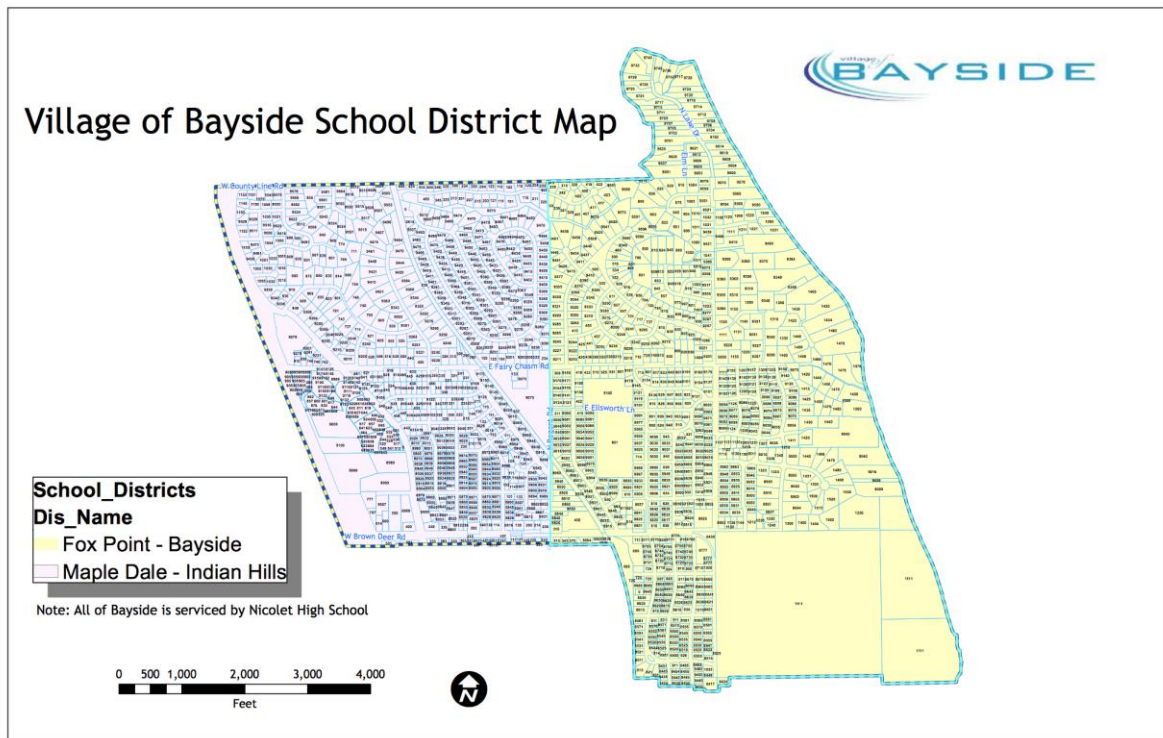
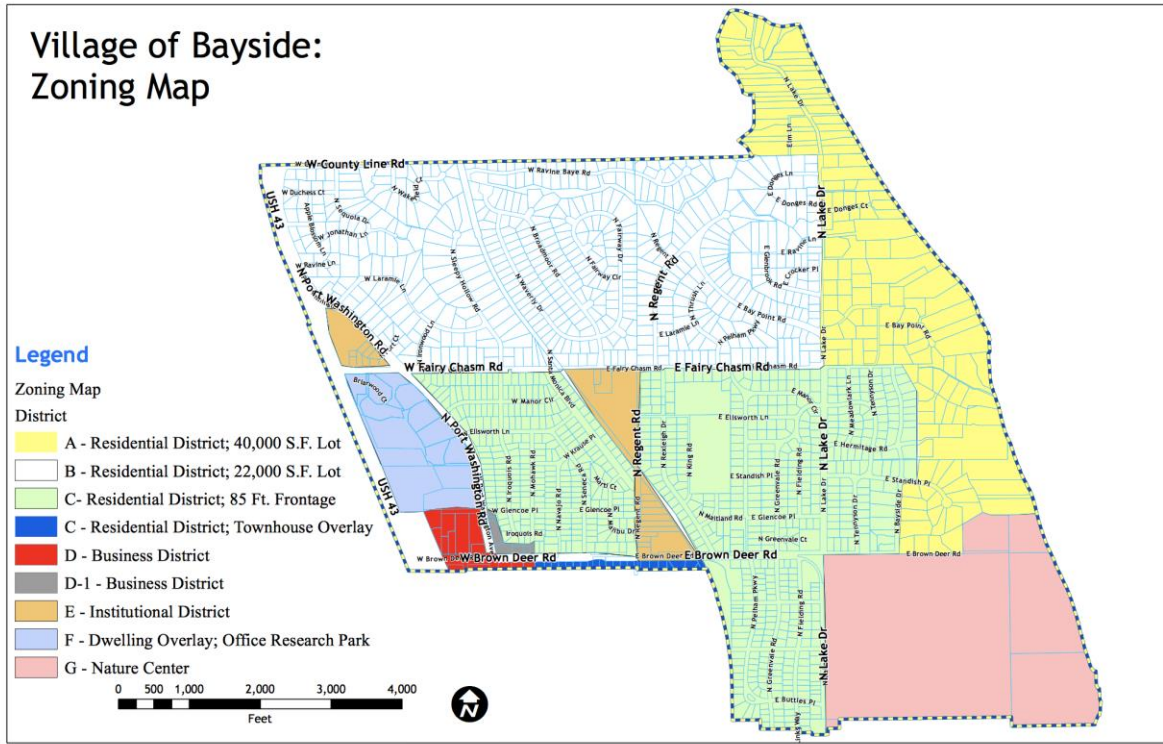
## 2013

- 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



# 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 three-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 4,339 residents (2018 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 \$361,400.
- 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 2019 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 employs 677 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 facility for events and parties.



Ellsworth Park

- The Village owns and maintains 311 trees in Ellsworth Park and other publicly 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-

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



North Shore Fire/Rescue Station #85



North Shore Fire/Rescue Training



Public Safety Communication



Police Squad

## HISTORY

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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 area's 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 2010, there were 4,389 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.

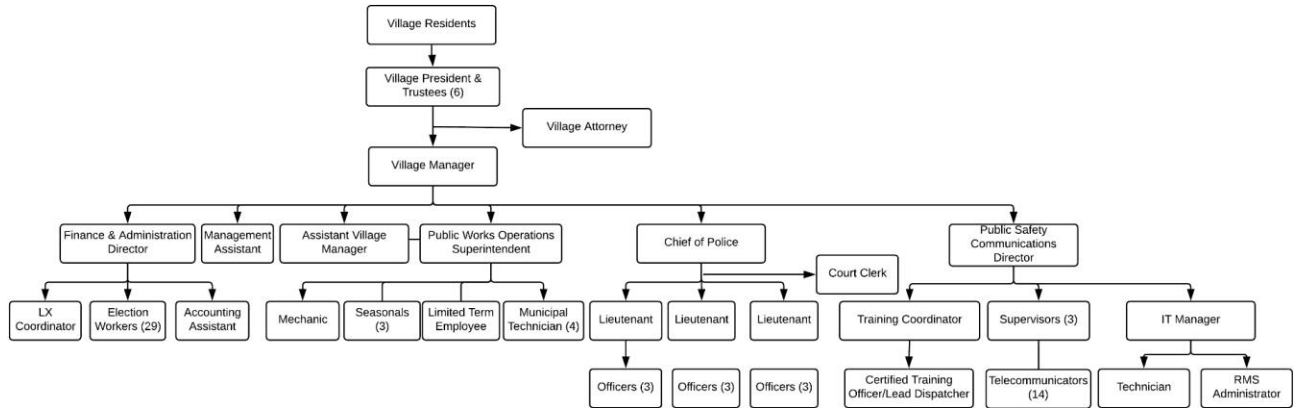
A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). 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 7.6 employees for public health services,
- North Shore Library and its 14.25 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, and building inspection services.

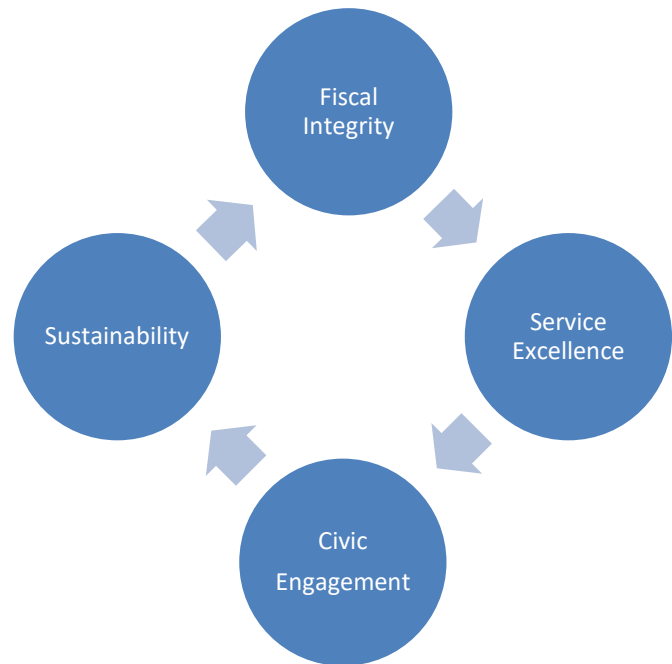
More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through four Strategic Values. Each initiative, expenditure, and performance metric is categorized by the four strategic areas of emphasis adopted by the Village Board of Trustees. Those four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

**Fiscal Integrity:** Provide strong current and future financial stability.

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

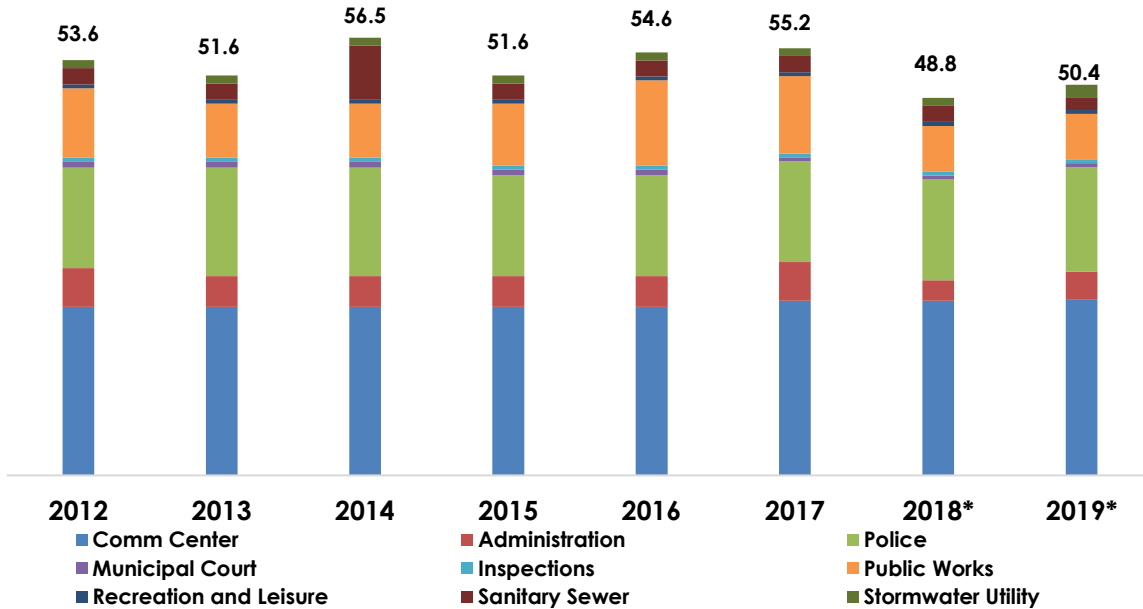
**Service Excellence:** Provide solution-based innovative services.

**Sustainability:** Preserve and promote Village resources.



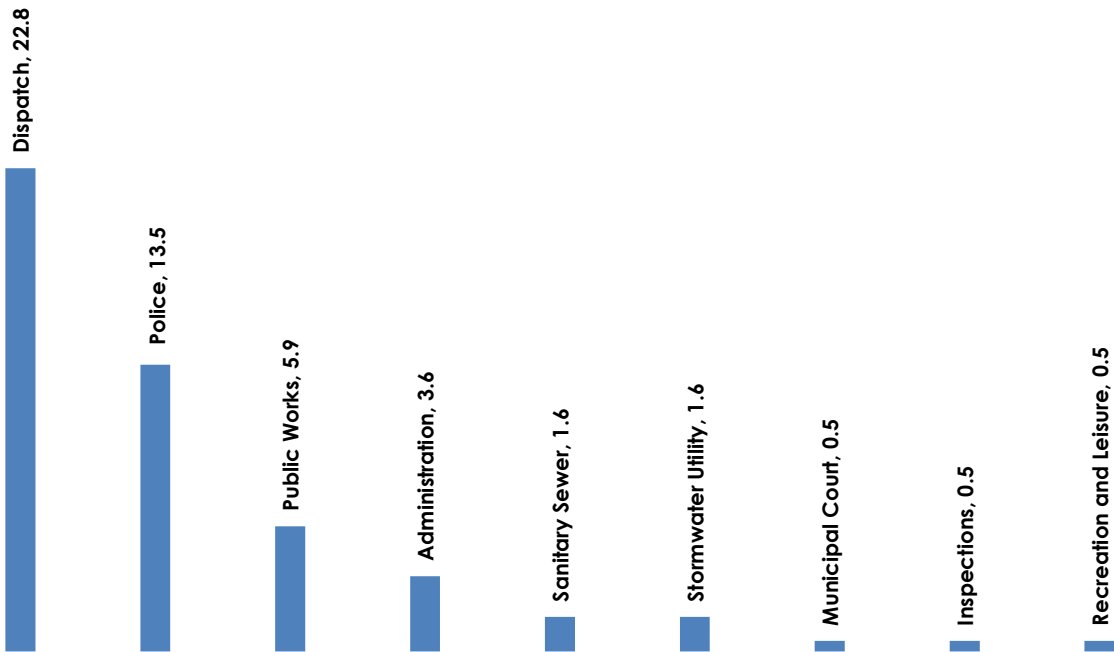
## VILLAGE STAFF

For the purposes of the 2019 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.



\* Conversion to Full-Time Equivalents

## 2019 Staffing by Function



## JOINT SERVICES AND INITIATIVES

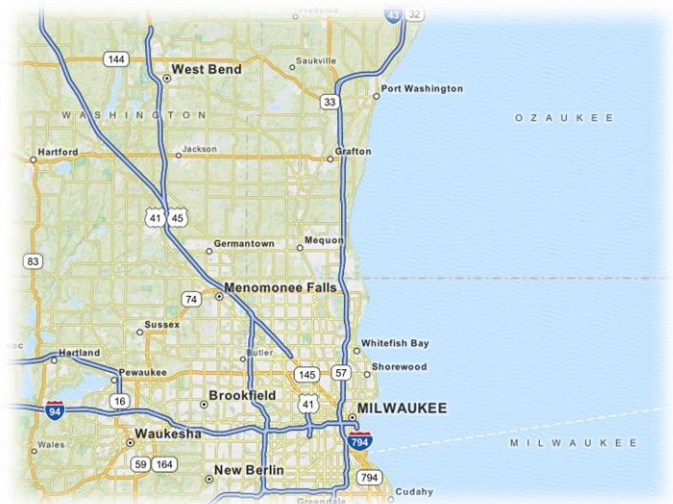
The seven communities that compose the North Shore of metropolitan Milwaukee (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay) pride themselves in working collectively to provide the most efficient, cost effective services possible. Joint ventures include:

### **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



# 2018 Values for Outcomes

Goals, Measures and Metrics





## 2018 Accomplishments

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The Village had a strong 2018 comprised of numerous accomplishments furthering the four strategic initiatives of Fiscal Integrity, Civic Engagement, Service Excellence, and Sustainability. While it is easy to get caught up in day-to-day operations, it is important to reflect on what has been accomplished over the past year.

Accomplishments may take various forms from completing tasks to receiving awards and honors for programs and initiatives. Several of the prominent tasks accomplished in 2018 include:

- Negotiating a revised, comprehensive Public Safety Communications agreement combining dispatch, RMS, IT, and other Public Safety Communications operations amongst the seven North Shore communities and North Shore Fire/Rescue.
- Developing a long-term financial stability plan.
- Completing annual stormwater driveway culvert replacement program and road construction project.

In addition to task completion, the Village was honored to receive various awards, some of which include:

- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- International City/County Management Association Certificate of Excellence in Performance Measurement
- Center for Digital Government Overall Experience Award, Finalist
- NOAA StormReady Community
- SafeWise Safest Communities in Wisconsin, #3
- SafeWise Safest Communities in America, #21
- Wisconsin Healthy Communities, Bronze Designation
- Bird City
- Tree City

A full list of accomplishments from 2018 is provided on the following pages. We hope you enjoy reading about our success over the past year and we look forward to continuing this momentum into 2019.





# 2018 Accomplishments

Fiscal Integrity: Provide strong current and future stability

## 100% Complete

- Receive Government Finance Officers Association:
  - Certificate of Achievement for Excellence in Financial Reporting.
  - Distinguished Budget Award.
- Complete Annual Audit with minimal material weaknesses.
- Collection of property taxes at bank.
- Complete assessment of 20% of the community and conduct Board of Review.
- Identify and apply for applicable grant funding.
- Efficiently, effectively monitor all Village day to day finances and budget.
- Complete annual capital purchases within time and budget parameters.
- Implement new employee health and dental insurance programs.
- Update administrative fee schedule.
- Revise Bayside Communications Center and municipal court payment methods.
- Develop long-term financial stability plan.
- Update capital improvement projections through 2025.
- Identify key financial health measures and complete 2017 fiscal analysis.
- Develop five-year revenue and expense budget projection based on historical trending and future constraints.
- Negotiate updated Public Safety Communications, Records Management System, and Health Department agreements among seven North Shore communities.
- Evaluate options to merge citizen request center and online payments into one integrated platform.
- Explore new sponsorship opportunities for community events.
- Negotiate successor collective bargaining agreement with Local Teamsters 200/ Police Department.
- Train poll workers and ensure that Chief Inspectors retain certification

## Ongoing

- Post monthly financial reports to the Village website.
- Survey and identify neighboring communities desire to explore additional service and purchasing consolidation opportunities.
- Manage B-series bond assessment from municipal water projects.
- Examine financial investment strategies and providers.
- Keep files up-to-date in records management system for Village Hall records.

Fiscal Integrity

# 2018 Accomplishments

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

## 100% Complete

- Produce annual State of the Village.
- Develop resident Town Hall listening session with Village staff.
- Host additional special information and educational meetings.
- Host monthly drop-off days.
- Host 4th of July Parade, Village Picnic, and Bayside 5k Run/2 Mile Walk.
- Maintain safe transaction area for online buying and selling.
- Expand Access Bayside App Reach to 200 Users.

## 75% Complete

- Administer 2018 elections.
- Provide 9-1-1 education at schools.

## 25% Complete

- Create and distribute service satisfaction survey.
- Develop monthly communications and outreach report.

## Ongoing

- Enhance social media presence and followers.
- Enhance content on Village website.
- Produce monthly Village Scene community newsletter.
- Create blog for Village news and events.
- Circulate weekly Bayside Buzz electronic newsletter.
- Present and publish monthly Department reports on website.
- Run employee wellness program.

Civic Engagement

# 2018 Accomplishments

Service Excellence: Provide solution-based innovative services

## 100% Complete

- Rebuild manholes in 2018 road project areas.
- Receive ICMA Center for Performance Measurement Certificate of Excellence in Performance Measurement.
- Renew NOAA StormReady Community designation.
- Complete annual sanitary sewer reporting (ECMAR and CMOM).
- Televiser sanitary sewer main lines in northeast portion of the Village.
- Implement demand/request-based collection system to enhance current collection systems.
- Complete stormwater culvert replacement program in conjunction with the road project.
- Complete annual road construction project.
- Implement Police Department succession plan and hire new personnel as a result of retirements.
- Complete required Police Department training hours.
- Receive and maintain Police Department accreditation through Wisconsin Law Enforcement Accreditation Group.
- Implement shared phone system between North Shore Fire/Rescue Department, Brown Deer Police Department, Village of Bayside, and Bayside Communications Center.
- Implement Milwaukee County District Attorney's e-signature process.

## 75% Complete

- Complete sanitary sewer cleaning and enter maintenance data into GIS system.
- Enhance Bayside Communications Center training program.
- Transition the Bayside Communications Center to the Oasis radio system.
- Implement updated performance evaluation system.
- Explore additional consolidation/service enhancements for North Shore information technology services.

## 50% Complete

- Develop Private Property Inflow/Infiltration (PPI/I) lateral improvement program and funding assistance.
- Enhance preventative maintenance efforts on vehicles, sewer system, stormwater system, and facilities.
- Implement GPS software for fleet – resident use, route tracking, and fleet diagnostics.
- Implement scenario-based training in the Bayside Communications Center.
- Enhance permitting and inspection compliance.
- Complete crack sealing and line striping internally.

Service Excellence

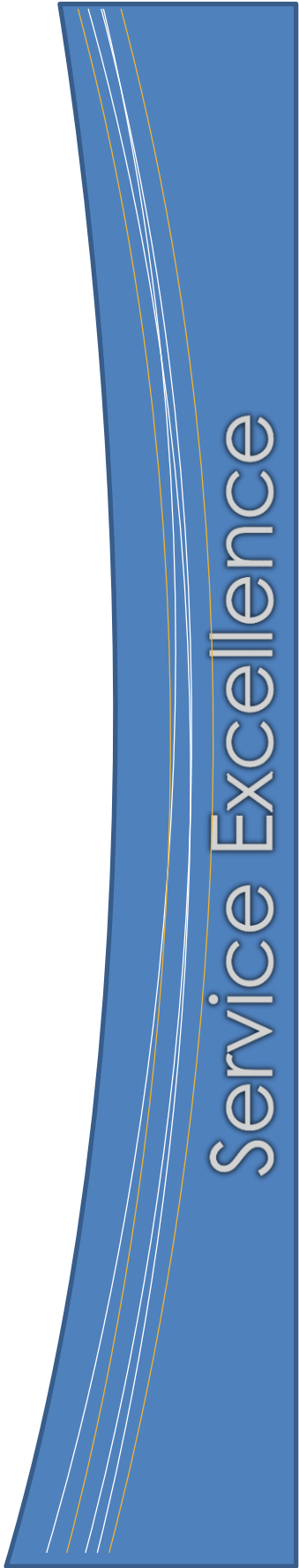
- Train four additional telecommunicators to be Certified Training Officers.
- Realign Bayside Communications Center supervisory roles.

### 25% Complete

- Host on-site training in the Bayside Communications Center.
- Certify the Bayside Communications Center training program.
- Develop information technology strategic plan.
- Utilize call reviews as a performance measure for the Bayside Communications Center.

### Ongoing

- Maintain low crime rate.
- Distribute monthly employee newsletter to help keep employees informed of events in the Village, personnel programs, wellness, and safety initiatives.
- Conduct post-injury accident report and investigation within 3 days.
- Conduct employee recognition program to award those employees who exemplify excellence in public service.
- Participate in select traffic safety programs and grants.
- Meet the dispatching timing goal.
- Implement monthly police and weekly fire training in the Bayside Communications Center.
- Maintain employee intranet.
- Complete Ellsworth Park weekly facility cleaning and monthly playground safety inspection.
- Complete monthly lift station maintenance, including pump and alarm checks.
- Hold quarterly Safety Committee meetings.



Service Excellence

# 2018 Accomplishments

Sustainability: Provide solutions to promote the Village resources.

## 100% Complete

- Receive Tree City designation and Growth Award.
- Receive the Bird City USA Sustained Flight Award.
- Implement residential Adopt-A-Tree Program.
- Diversification of Village right-of-way tree population.
- Remove 100 worst-rated public trees.
- Reutilize yard waste and sell as mulch by-product.
- Host two large-scale community clean-up days.
- Host monthly small-scale drop-off days.
- Hold household hazardous waste drop-off.
- Maintain a strong aesthetic appeal of Village Hall, Village owned property, medians, rights-of-way, and private property through private property maintenance program.

## 75% Complete

- Develop and implement community cul-de-sac enhancement program.
- Continue implementation of the Emerald Ash Borer Management Program.
- Enhance prescription drug drop-off outreach effort.

## 50% Complete

- Plant 100 new public trees.
- Obtain the Urban Forestry Grant to complete a tree inventory.

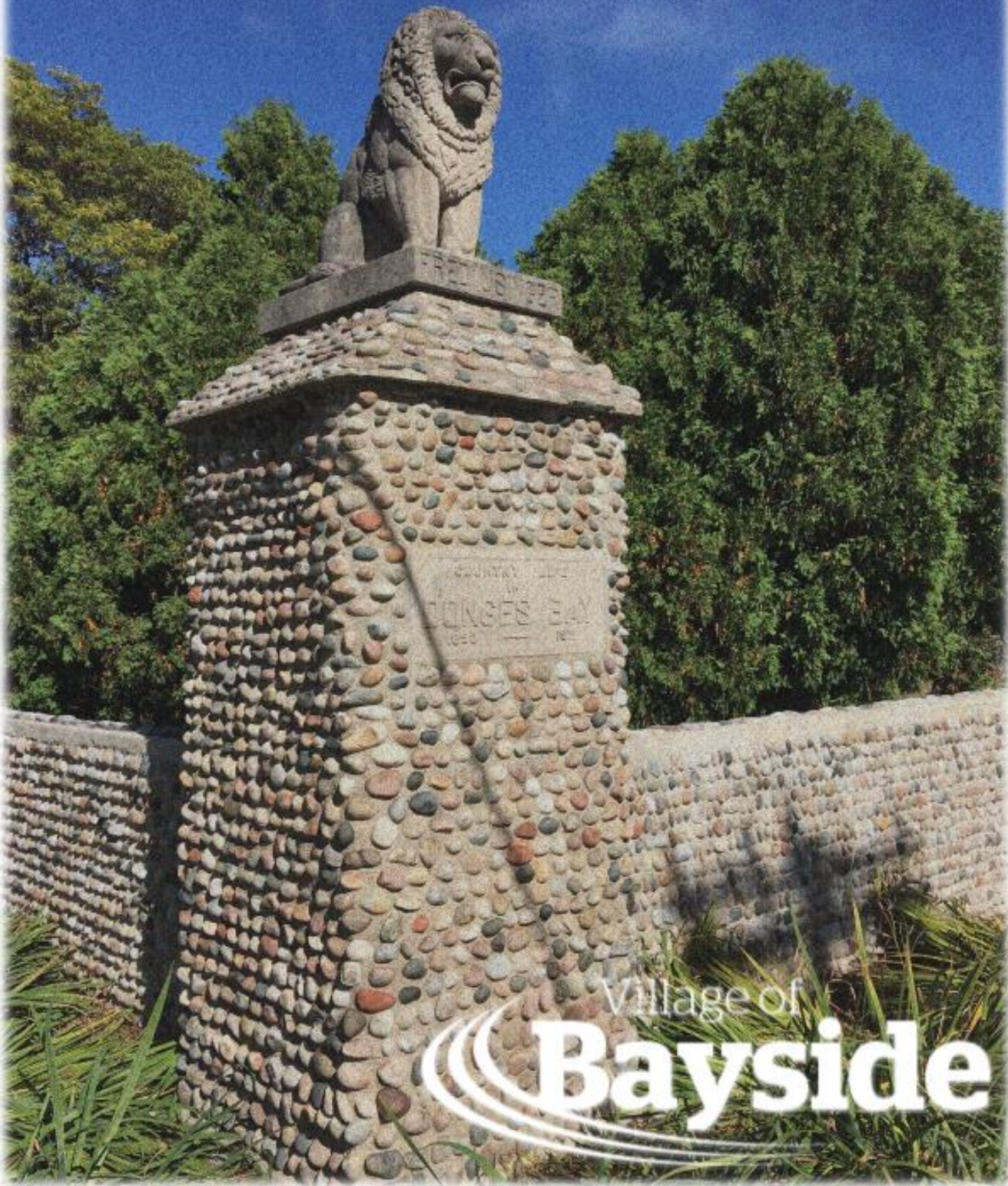
## Ongoing

- Increased recycling tonnage collected.
- Decreased garbage tons collected

Sustainability



# Performance Management Dashboard





# Strategic Initiatives

## Vision

Bayside is a 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.



The Village of Bayside’s vision and mission statements create clear direction in daily operations and long-term goal accomplishment. In promoting the vision and mission statements, the Village created four strategic initiatives to focus, track, and share community progress. For each of these strategic initiatives, the Village will:

- Monitor progress of measurements through the Community Dashboard.
- Make results readily available for public information.
- Engage residents on performance management and priorities.
- Advance the Village vision and mission by furthering strategic initiatives.
- Conduct historical trend analysis to identify patterns and opportunities for improvement.

## Fiscal Integrity

*Provide strong current and future financial stability*

- Sustainable revenue base
- Focused expenditures
- Emphasis on value
- Strong financial condition

## Service Excellence

*Provide solution-based innovative services*

- Innovative service delivery
- Visibility and presence
- Safety and security
- Exemplary service provision

## Civic Engagement

*Promote public spaces, community values, and transparent communications*

- Clear communication
- Resident engagement
- Community involvement
- Varied and relevant mediums

## Sustainability

*Preserve and promote the Village’s resources*

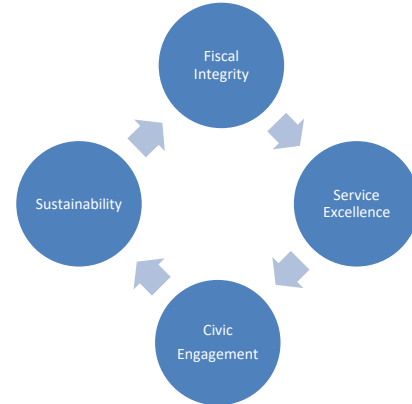
- Environmentally sound operations
- Diverse urban forest
- Responsible collection systems
- Access to green space and recreation

## 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 Excellence by the International City/County Management Association. The Village focused efforts this year on the creation of a performance management dashboard and emphasis on benchmarking with comparison communities. Comparative data provides the opportunity to learn from similar communities to improve program and service delivery.

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 Excellence are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, use dashboards, conduct and report customer service surveys, and share their knowledge with other local governments through presentations, site visits, and other networking activities.

Bayside is among 29 jurisdictions receiving the Certificate of Excellence, and one of 57 recognized overall. This is the eighth year that Bayside has been recognized for its accomplishments.



# Fiscal Integrity

*Provide strong current and future financial stability*

In furthering the strategic initiative of fiscal integrity, the Village strives to provide strong current and future financial stability. Key accomplishments in furthering fiscal integrity include:

- Received \$109,891.52 in grant funding.
- 2017 audit was completed with no new material weaknesses.
- Maintained Aa2 bond rating.
- Received GFOA Distinguished Budget Presentation Award.
- Received GFOA Certificate of Achievement for Financial Reporting.

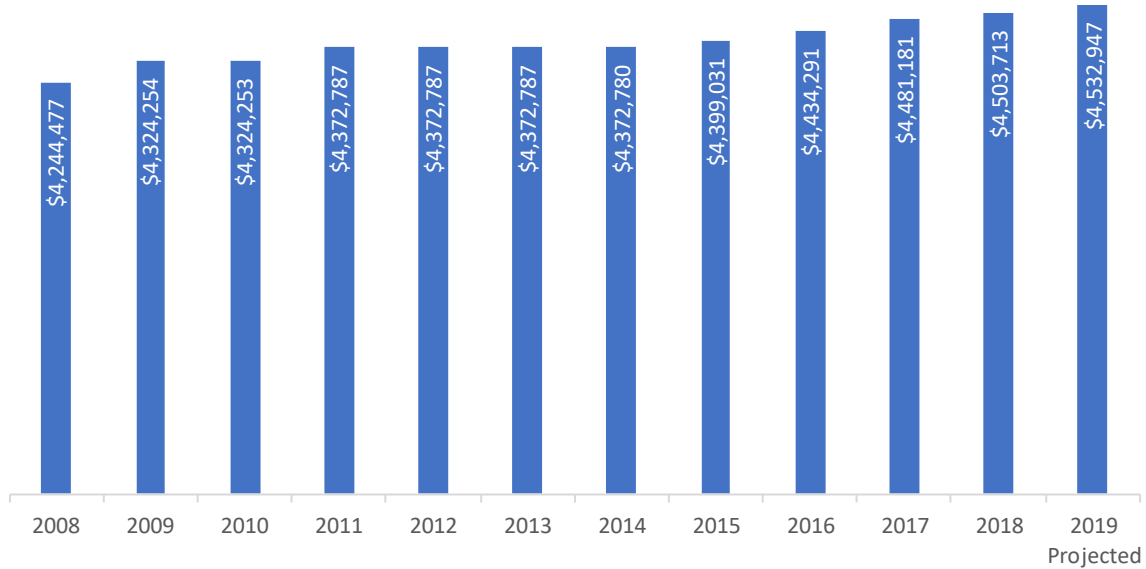
	Metric	Measurement	Target	Most Recent	Goal	Status
Fiscal Integrity	Revenues	Budget Variance	0.5%	1%	Decrease	
	Expenditures	Budget Variance	-0.5%	-1%	Decrease	
	Monthly Financials	Completion Date (Days)	7 days	5 days	Maintain	
	Annual Audit	Material Weaknesses	≤ 2	2	Decrease	
	Bond Rating	Maintain Aa2	Aa2	Aa2 (2018)	Maintain	
	Fund Balance	Policy Adherence	20%	21%	Maintain	
	Grant Dollars Awarded	Awards Secured	\$100,000	\$109,891.52	Maintain	
	GFOA Award	Award Received	Yes	Yes (2018)	Maintain	
	CAFR Award	Award Received	Yes	Yes	Maintain	

The “Most Recent” measures in the community dashboard are from 2017, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of fiscal integrity. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.

## 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.



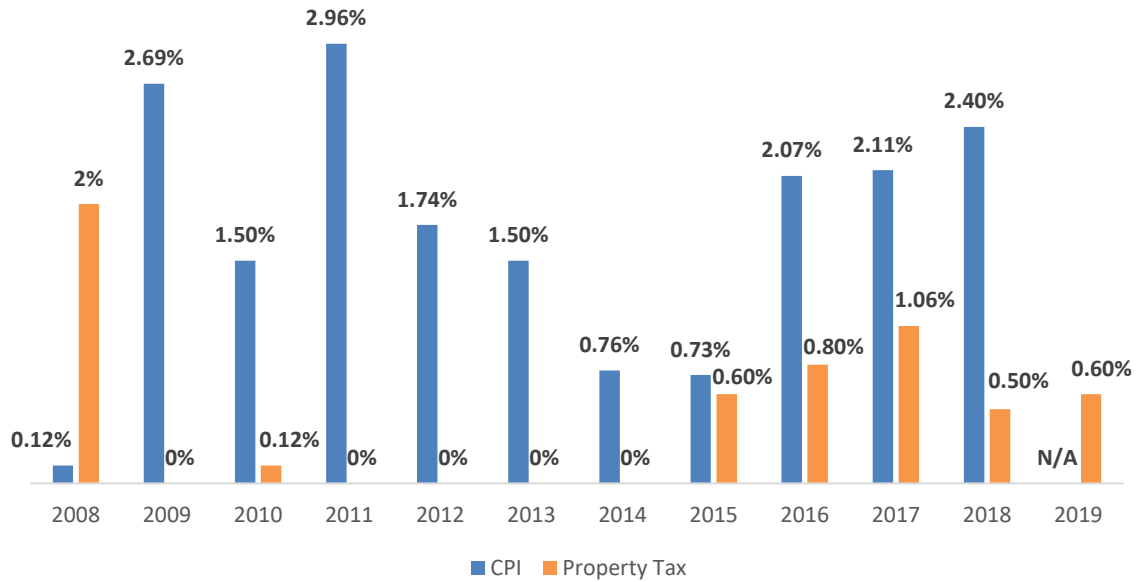
**Analysis:** The tax levy has slowly been trending upward since 2008, which can be explained by several factors and includes an increasing cost of supplies and personnel. Between 2008 and 2018, the property tax levy has increased 6.1%. Since 2005, a municipality can increase its levy over the amount it levied in the prior year by net new construction. Historically, the consumer price index (CPI) has increased at a rate faster than the property tax levy.



## CPI vs. Property Tax Levy Increase

**Description:** The measures reflect the year-over year percent change in the property tax levy in comparison to consumer price index (CPI).

**Purpose:** The goal of tracking these measures is to demonstrate the challenge of maintaining service levels in an environment where the levy does not increase to align with inflation.

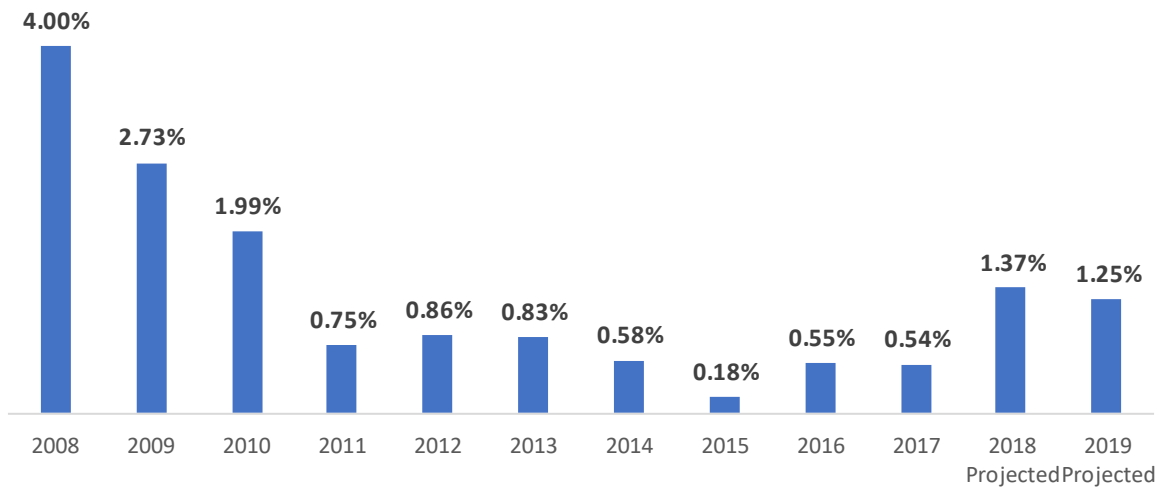


**Analysis:** The consumer price index has increased at a faster rate than the property tax levy. Levy limits and revenue constraints are still anticipated. From 2013 to 2018, the overall property tax levy has increased \$130,846 or 2.99% while CPI has increased 8.32%. In the last 10 years, property taxes have increased by 4.83% while the CPI has increased by 15.2% (Bureau of Labor Statistics).

## 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.

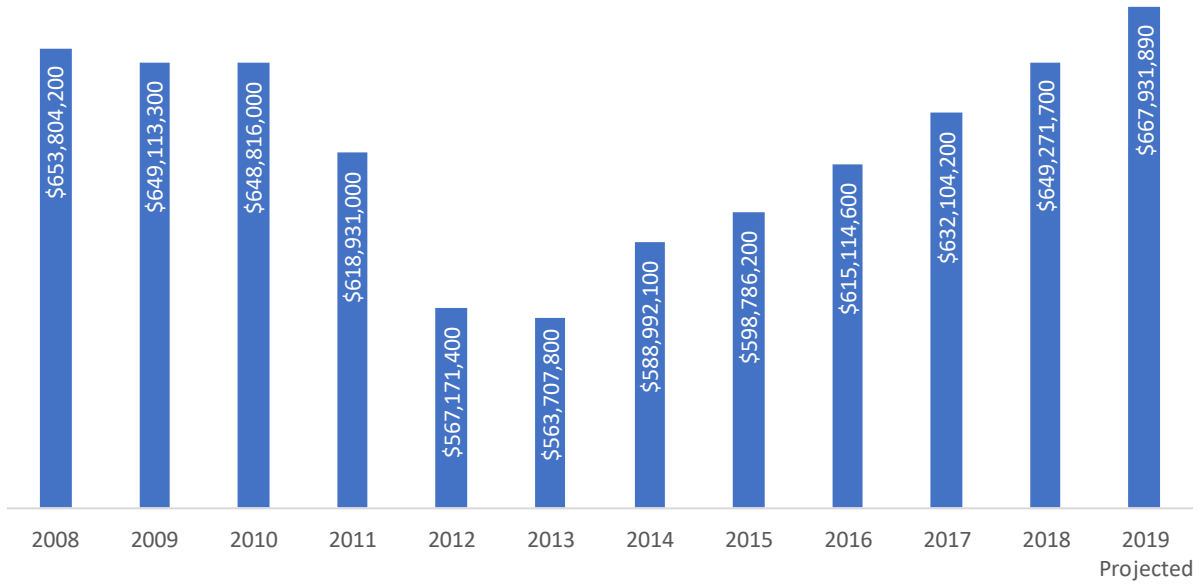


**Analysis:** The investment rate of return has been down significantly since 2008, which can be explained by the prolonged economic recovery since the Great Recession. However, the Village's investment rate of return increased by 154% between 2017 and 2018 projections as the Village explored other investment vehicles which produced improved results.

## 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.

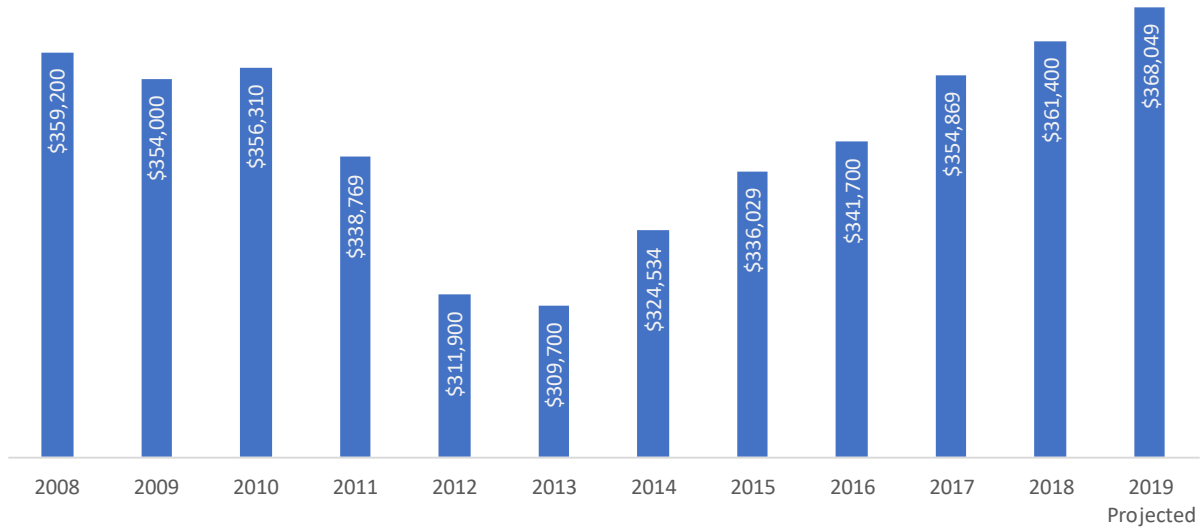


**Analysis:** Assessed value decreased as the community and the nation went through the Great Recession. From 2008 to 2018, assessed value decreased by .7%. At the lowest point in 2013, total assessed value had decreased by 13.8%. However, the total assessed value has increased by 15.2% between 2013 to 2018.

## 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.

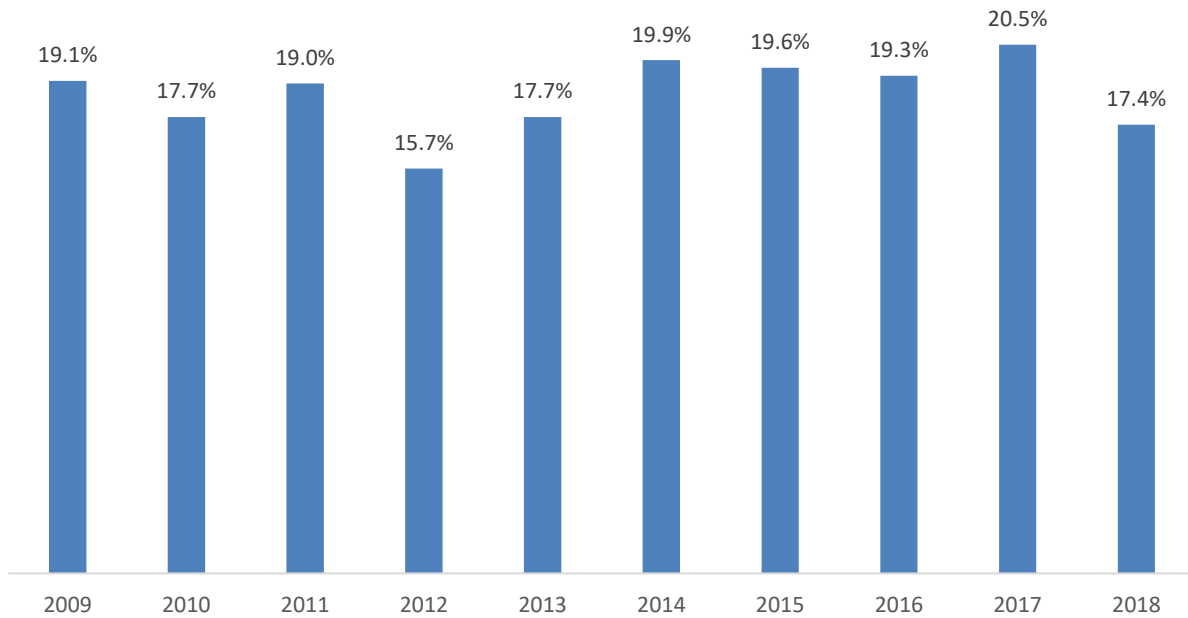


**Analysis:** The trend provided here mirrors that of the total assessed value. The low point was reached in 2013, but has since rebounded to \$361,400 in 2018. Assessed values have made a full recovery from the Great Recession.

## Intergovernmental Revenues as a % of Operating Revenues

**Formula:** Intergovernmental Operating Revenues/Gross Operating 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.



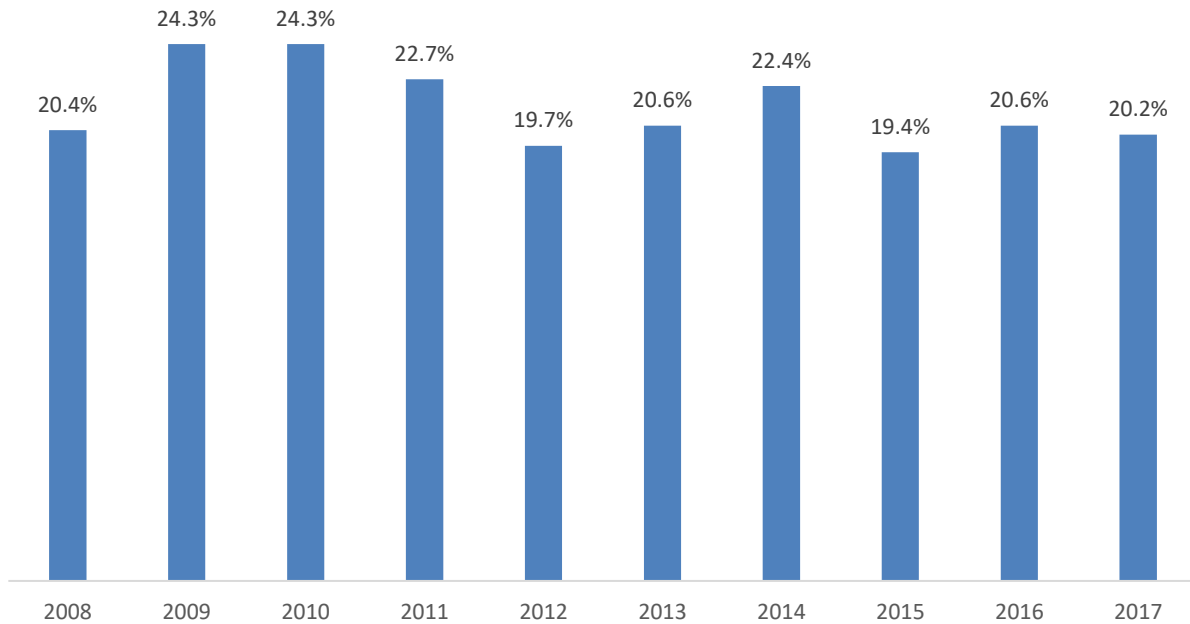
**Analysis:** On average during the study period, intergovernmental revenues were 18% of operating revenues. Overall, the trend shows that for the Village intergovernmental revenues were fairly fixed.



## 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 affect its ability to accumulate funds for capital purchases without having to borrow or impact bond ratings.

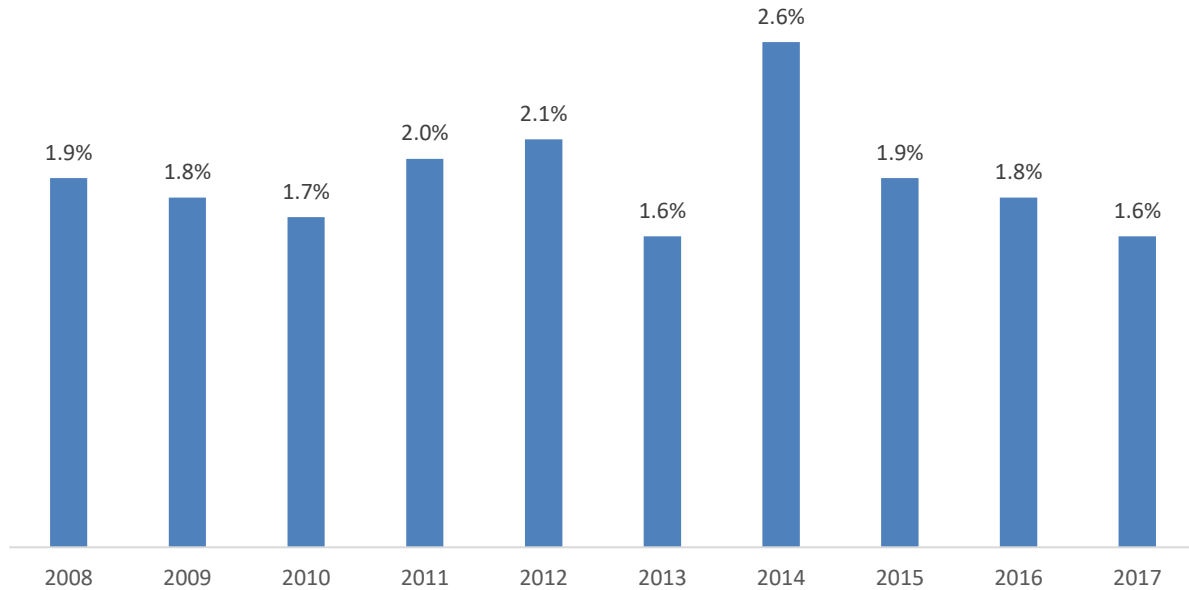


**Analysis:** While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village is regarded as being in a good position since it has maintained a percentage between 19.4% (2015) and 24.3% (2009 and 2010). In 2006, the Village 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, Department of Public Works Capital Reserve, Long-Term Financial Fund, and Road Reserve Fund.

## Assessed Valuation & Direct Long-Term Debt

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

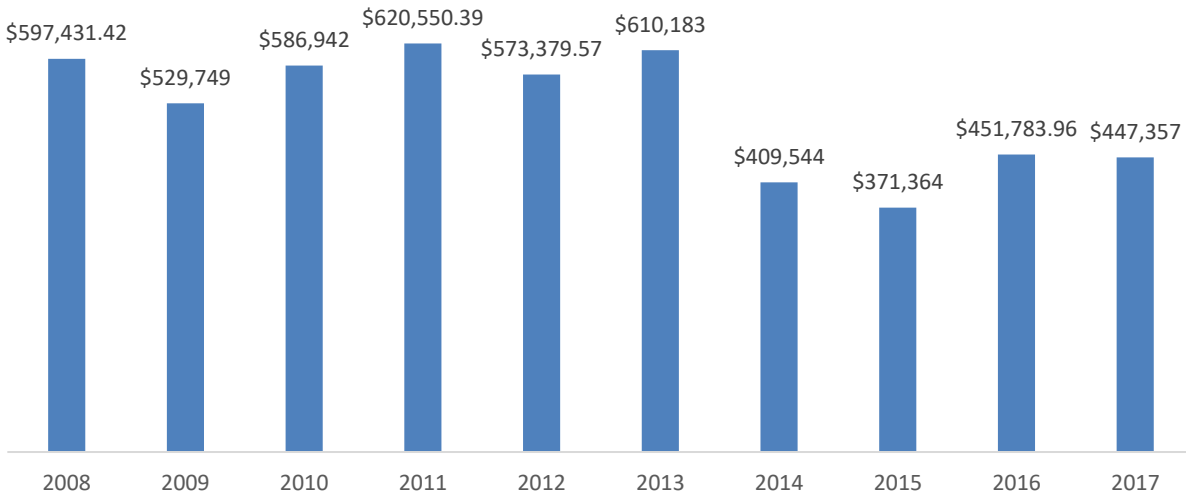
**Description:** "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).



**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 Laws allows for up to 5.0%. Of the Village's debt, 10.2% of the total relates to the North Shore Fire Department borrowing. Overall, this indicator is fairly strong for the Village.

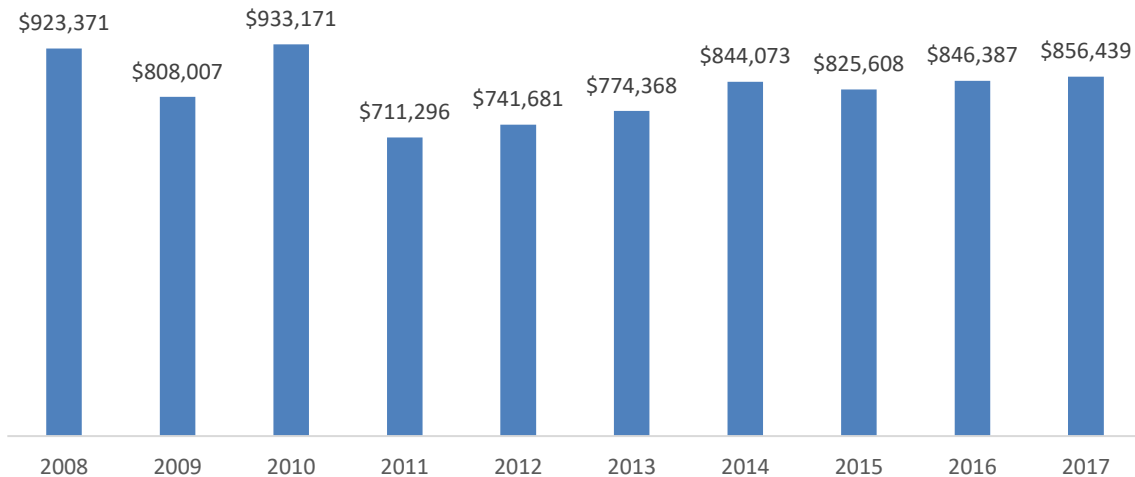
## General Government

**Description:** General Government is the management and administrative costs of the everyday operations of the Village of Bayside. Some of the functions include: implementation of policy, financial and investment management, budget development and oversight, elections, tax bill distribution, permit coordination, and Village communications.



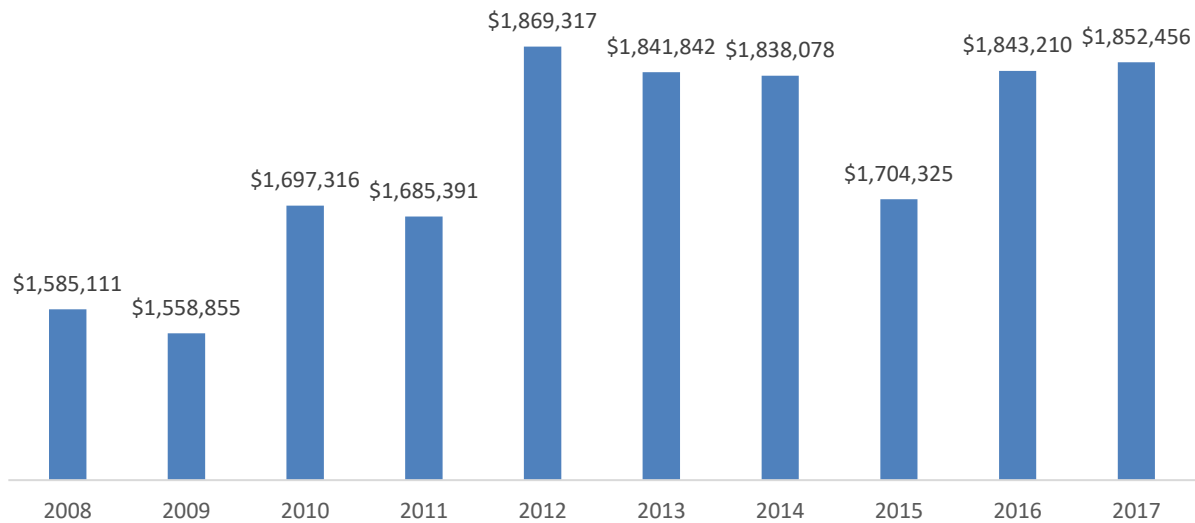
## Department of Public Works

**Description:** Department of Public Works is responsible for the upkeep of Village owned property and assets. They make sure that the Village is kept well and in good standing physically. The Department of Public Works is also responsible for garbage and recycling collection. During the winter months, Department of Public Works plows and salts the roads.



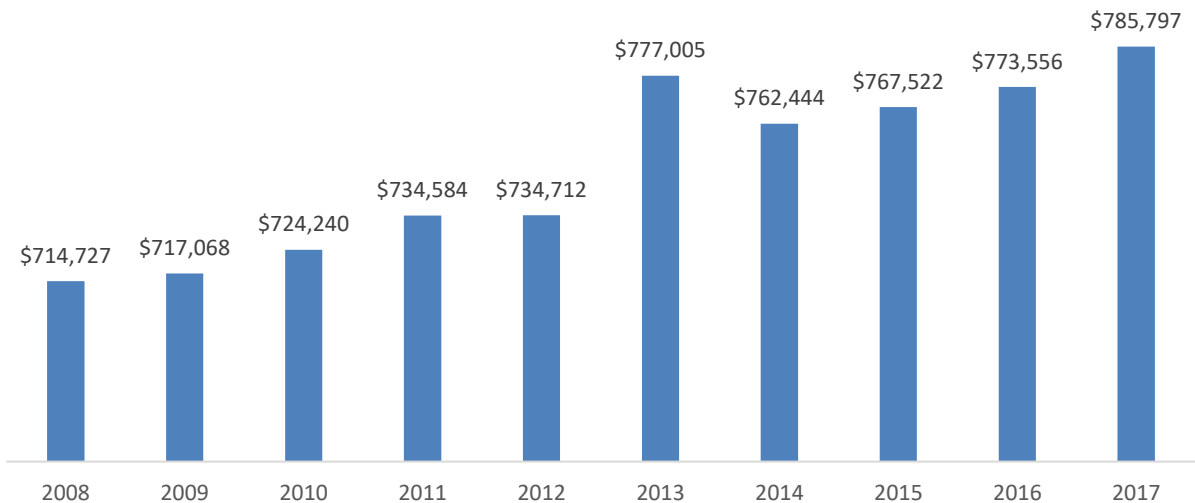
## Police Department

**Description:** The Police Department serves and protects the community. They enforce the laws, oversee the community, and occasionally perform road closures, if necessary. The services provided by the Police Department are around the clock.



## North Shore Fire/Rescue

**Description:** The North Shore Fire/Rescue was created in 1995 to help service the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. It provides fire and rescue care to the people of the North Shore.



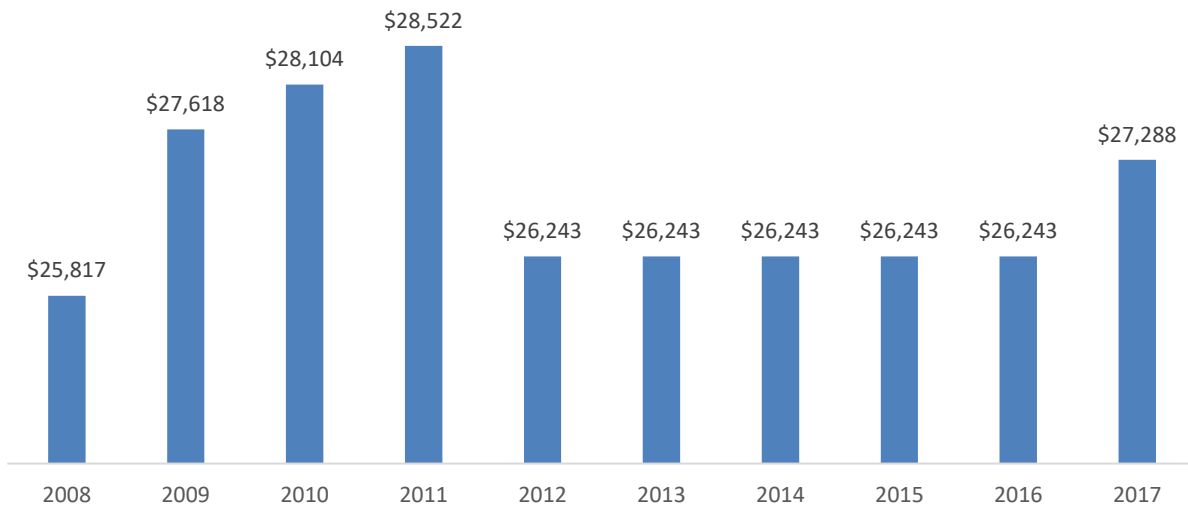
## North Shore Library

**Description:** Started at Stormonth School in Fox Point the Library moved and opened in 1986, the North Shore Library was moved to Glendale and now includes Bayside, Fox Point, Glendale, and River Hills as partners in providing financial resources for the Library. The mission of the Public Library is to provide its patrons with access to materials and services which can improve their minds, broaden their lives and fulfill their cultural, civic, intellectual, educational, professional, and recreational needs.



## Public Health Services

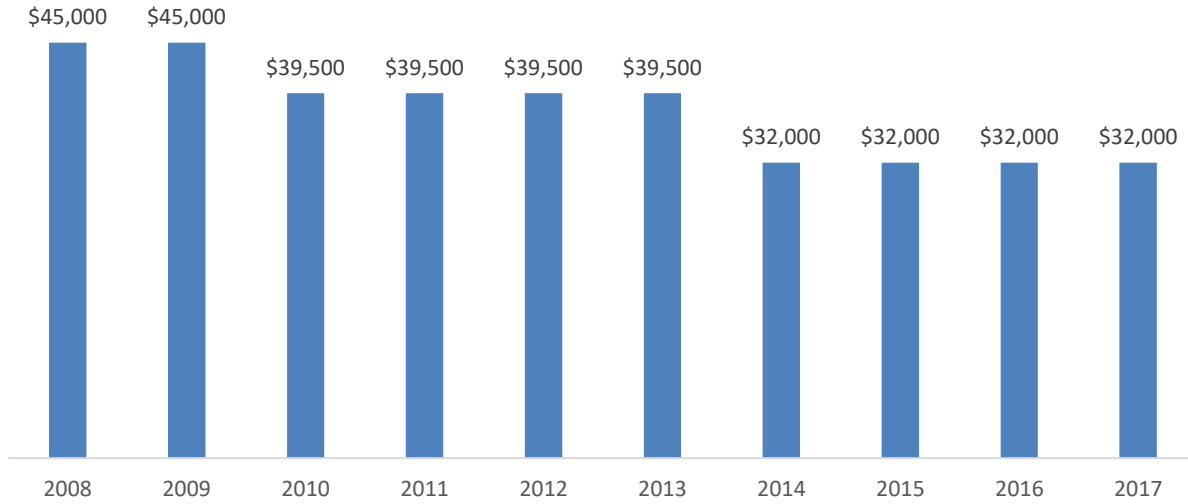
**Description:** The North Shore Health Department services the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. The staff consists of a health officer, an administrative assistant, a registered sanitarian, a public health manager, and registered nurses who are public health nurses. The services and programs are carefully selected and planned to make our communities safer and healthier, and to provide a better way of life for all residents. They offer a number of free programs for children, seniors, children, and infants.





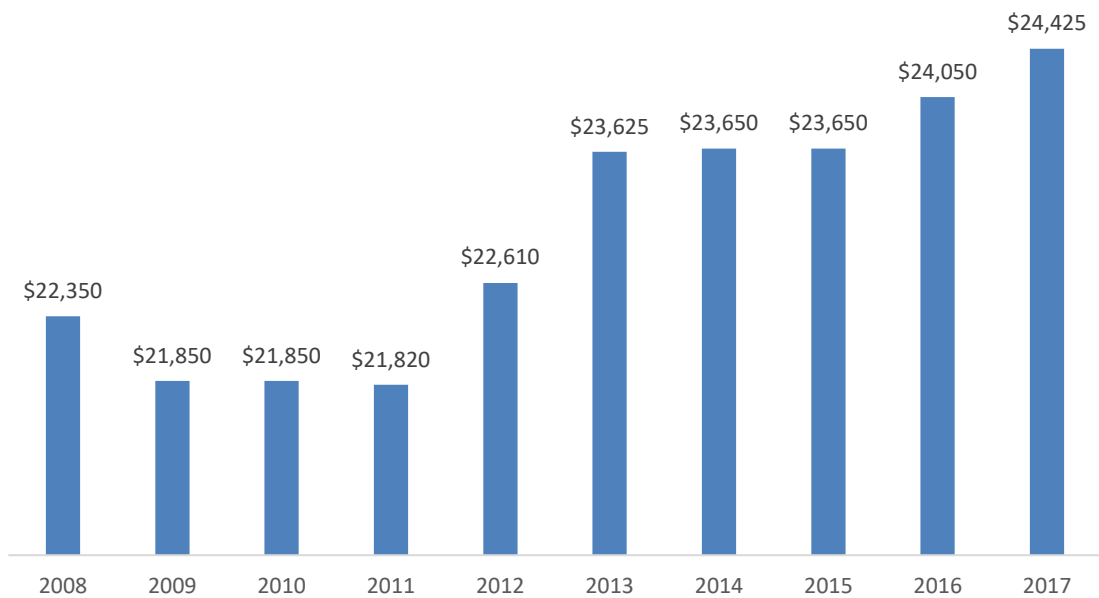
## Assessment Services

**Description:** The assessment services for the Village are contracted out to an outside company. The cost of the assessment is the amount the Village pays to Accurate Appraisal.



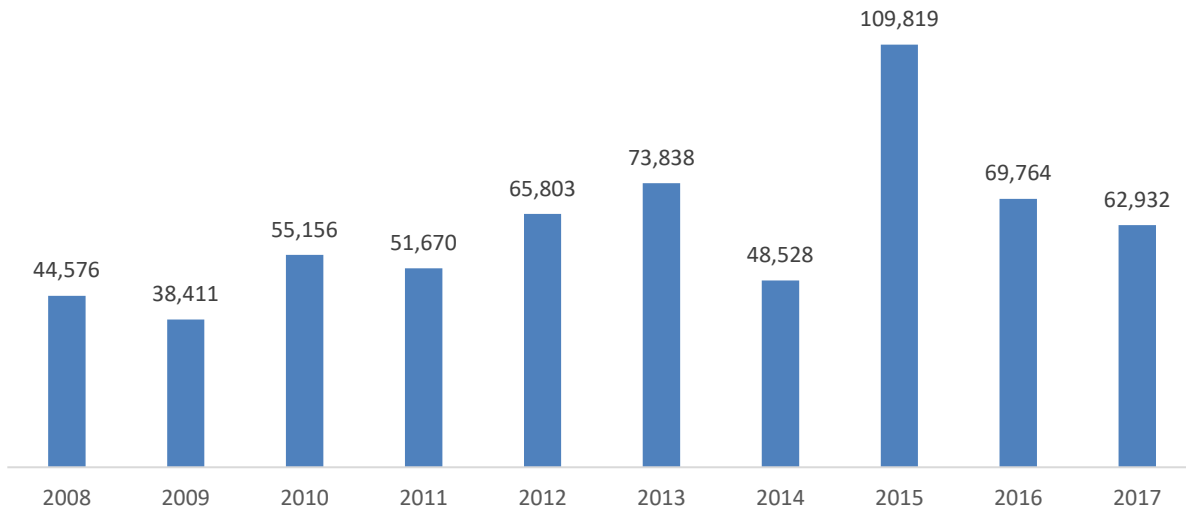
## Audit Services

**Description:** The Village completes an audit on an annual basis to ensure fiscal accountability.



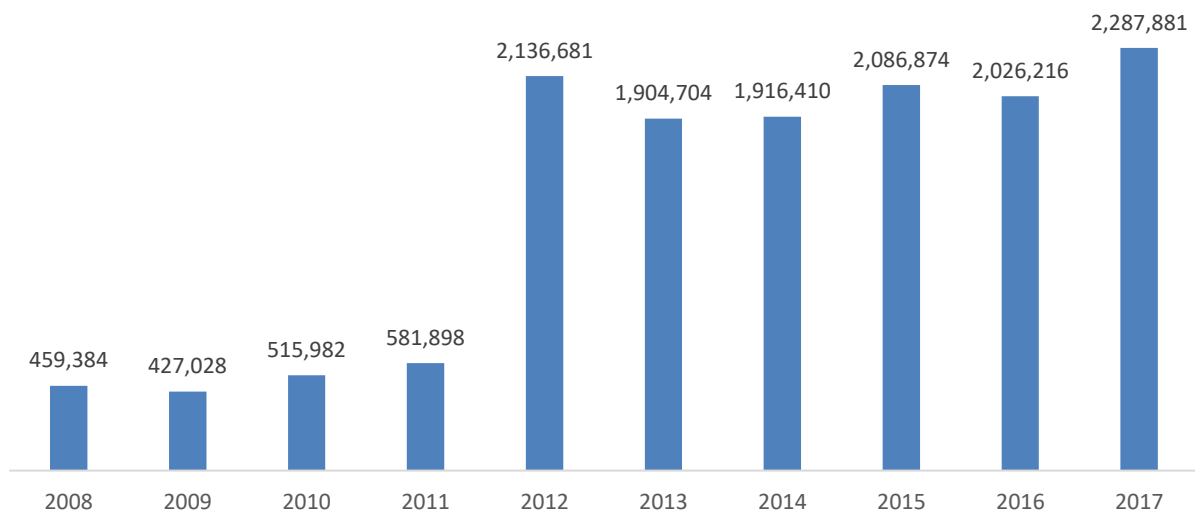
## Inspection Services

**Description:** The Village contracts for inspection services through SAFEbuilt. The Village does not have anybody on staff to do inspections, so they use a local trusted business instead.



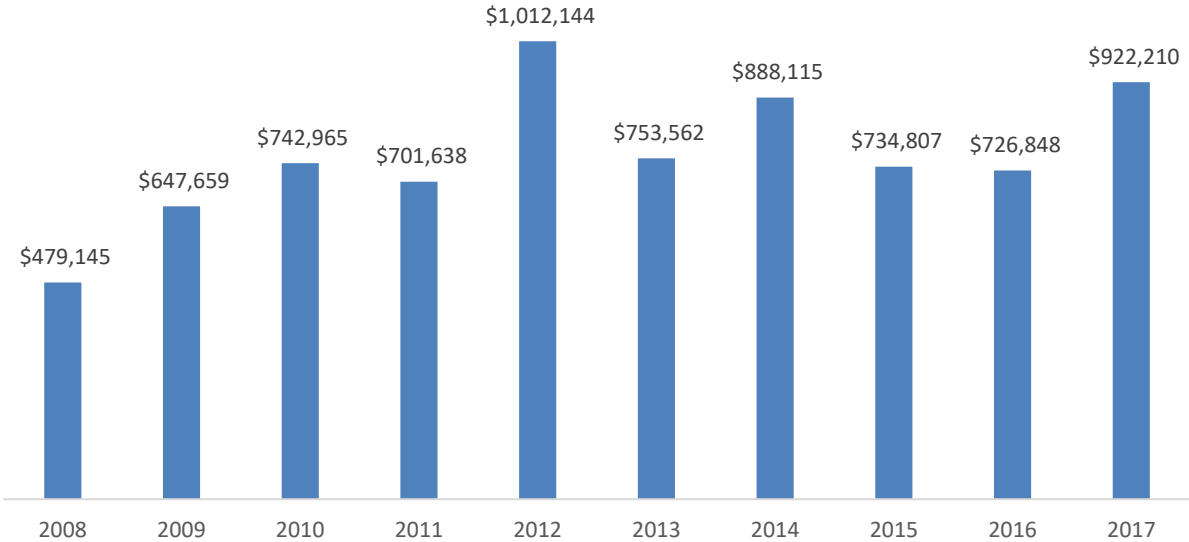
## Public Safety Communications Services

**Description:** In 2012, the newly constructed Communications Center opened to provide dispatch services to the communities of Shorewood, River Hills, Fox Point, Glendale, Whitefish Bay, Brown Deer, and the North Shore Fire Department.



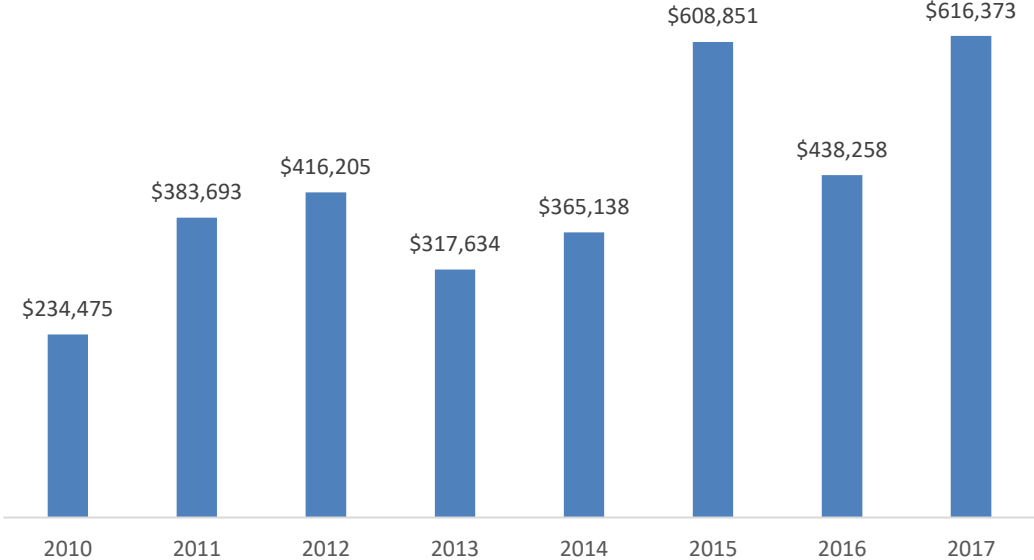
# Sanitary Sewer Expenditures

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

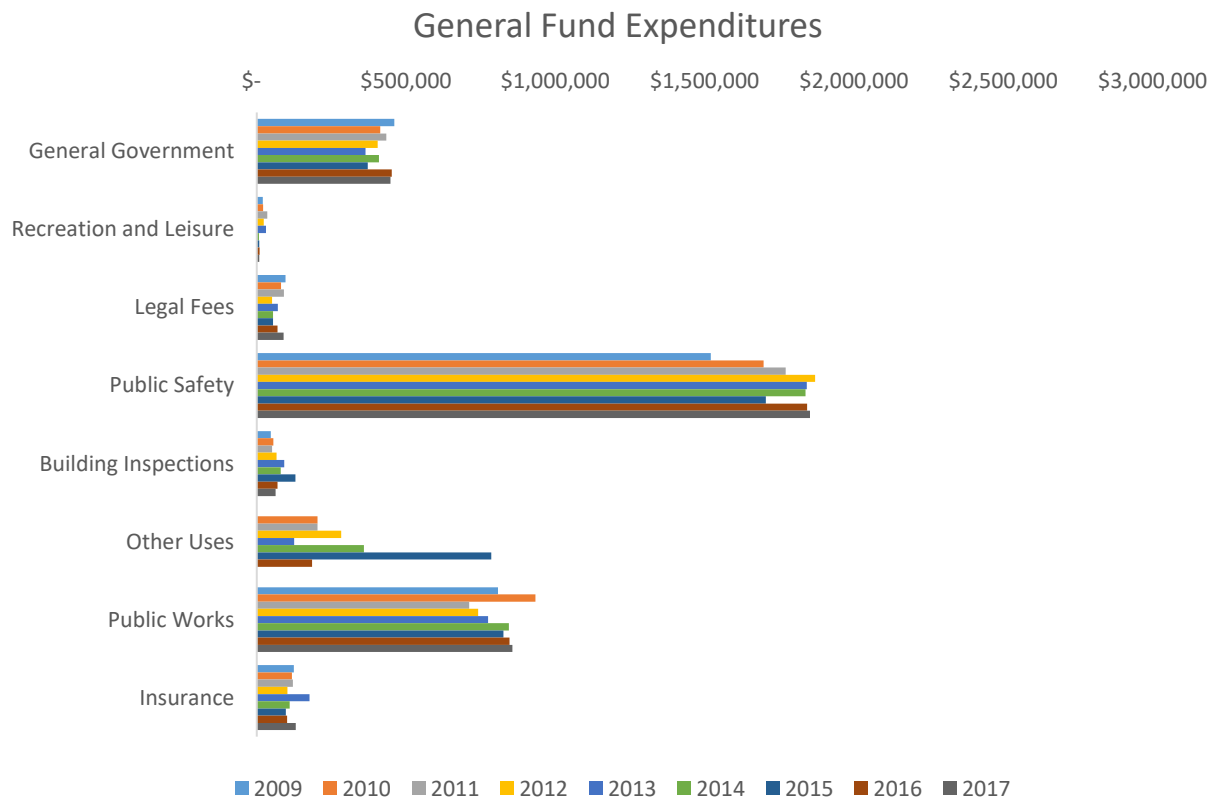
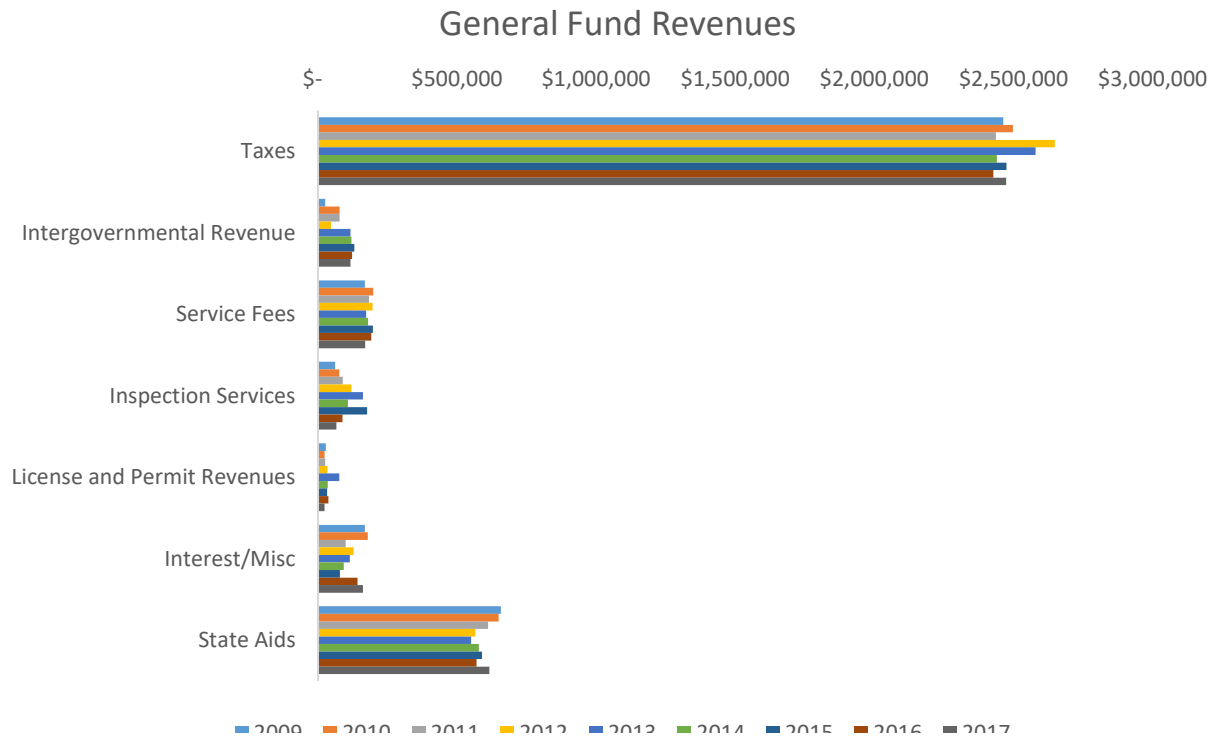


# Stormwater Utility Expenditures

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

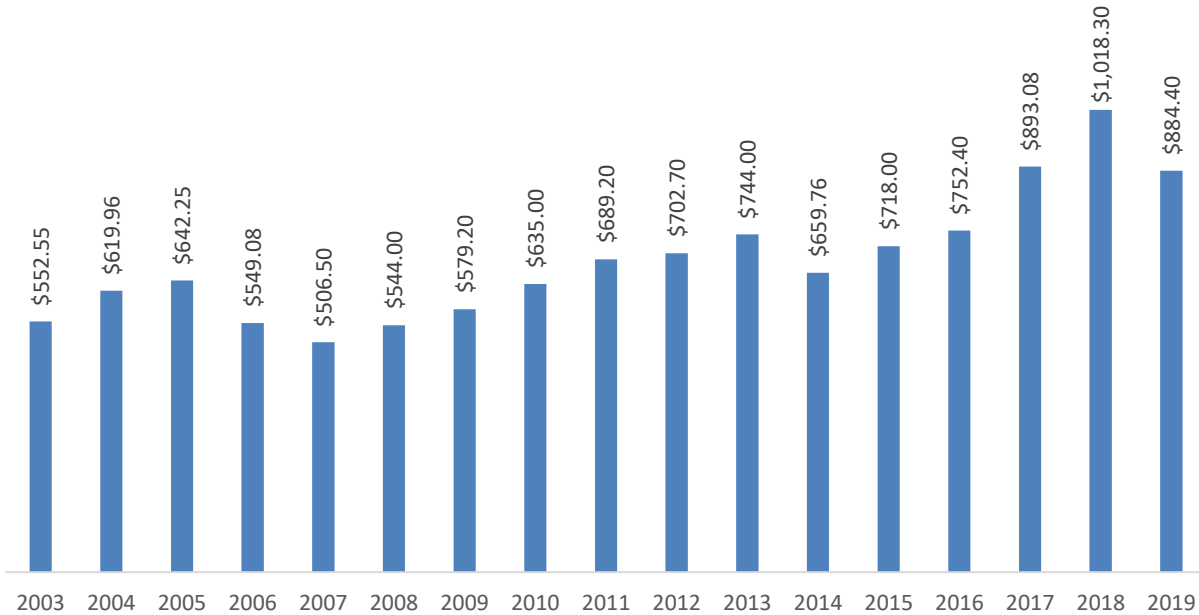


# General Fund Revenues and Expenditures by Major Category

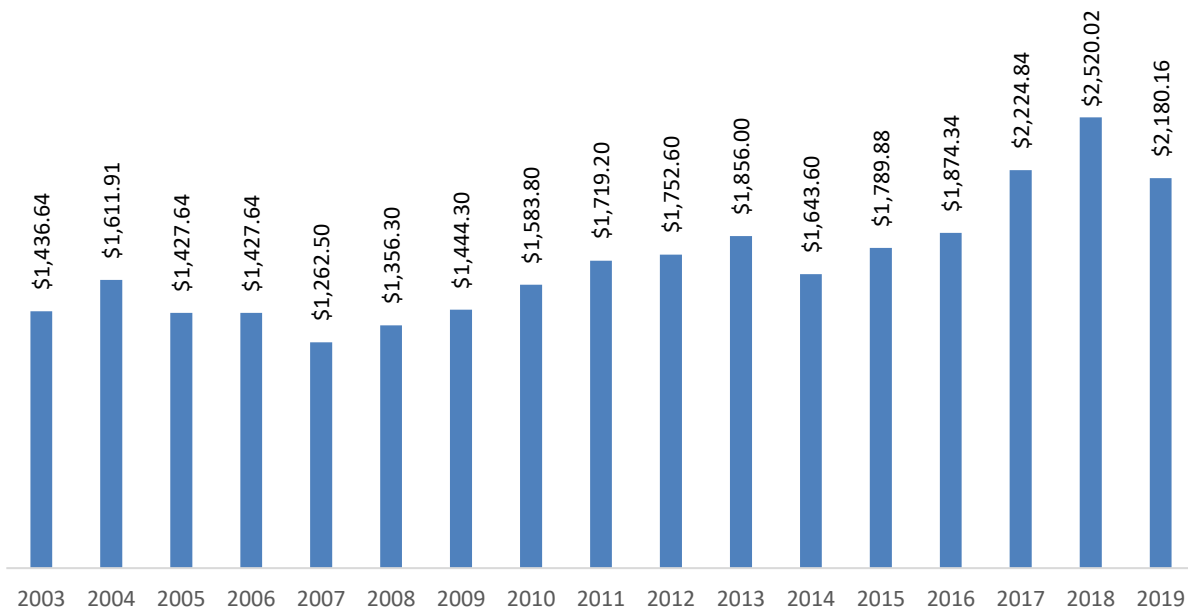


## Single Health Insurance Monthly Premium

**Description:** Personnel is one of the largest cost centers, specifically health insurance. From 2003 to 2018, the single health insurance monthly premium has increased by 84% while the family has increased by 75%. Some revisions to the insurance were made in 2014 and the Village joined the State Health Plan in 2018. Premiums are expected to decrease again in 2020 with the of the elimination of the State Health Plan surcharge.



## Family Health Insurance Monthly Premium

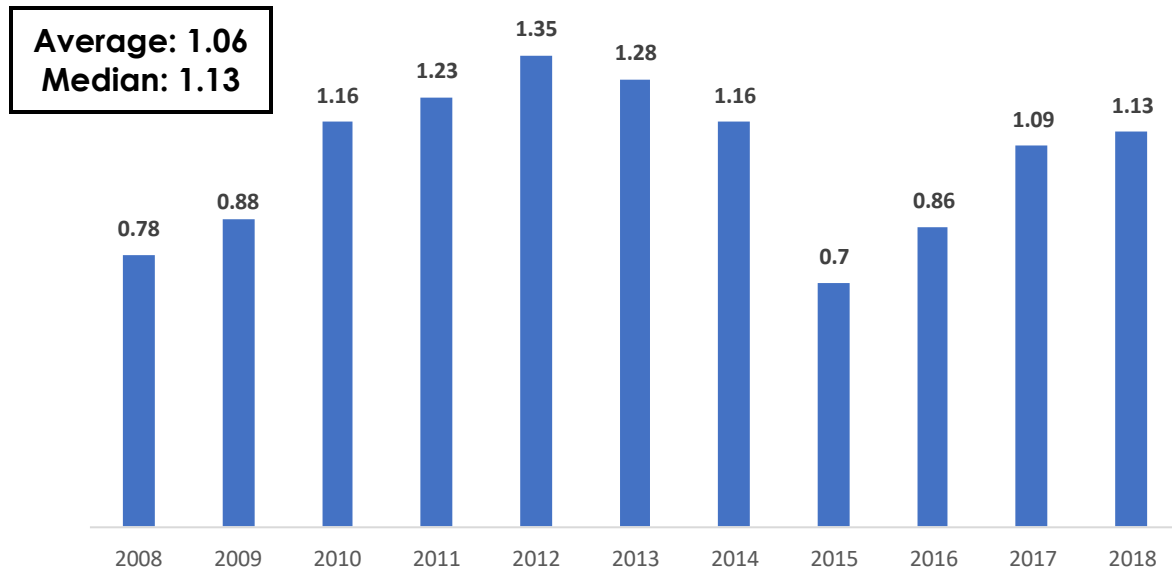




## Workers Compensation (WC) Mod Factor

**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 results in lower premiums.

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

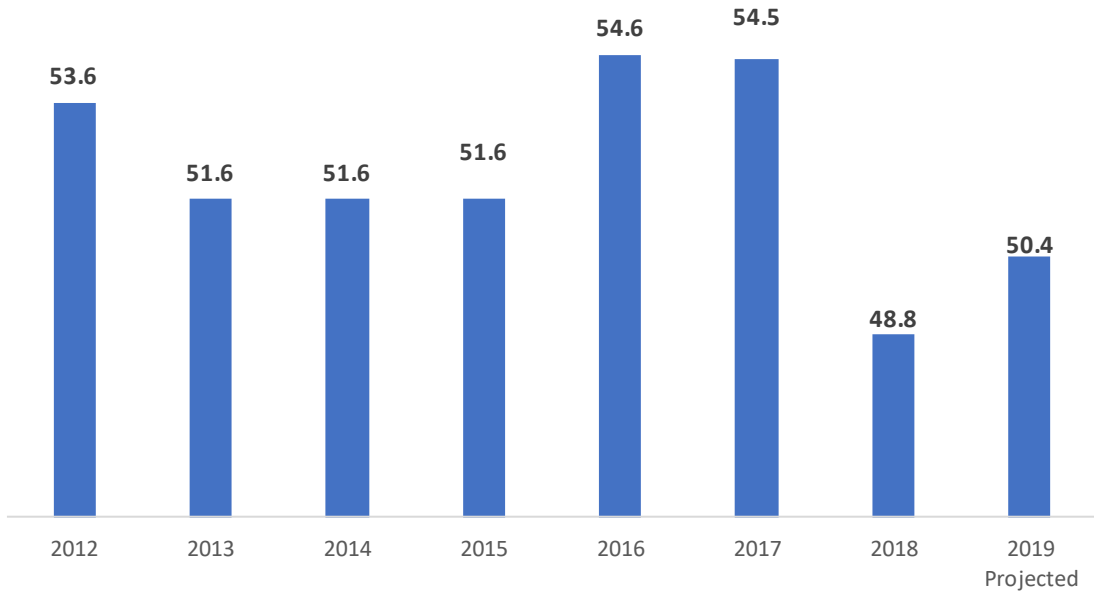


**Analysis:** The workers compensation mod factor is based on the average amount of claims in the preceding three years.

## Village Staff

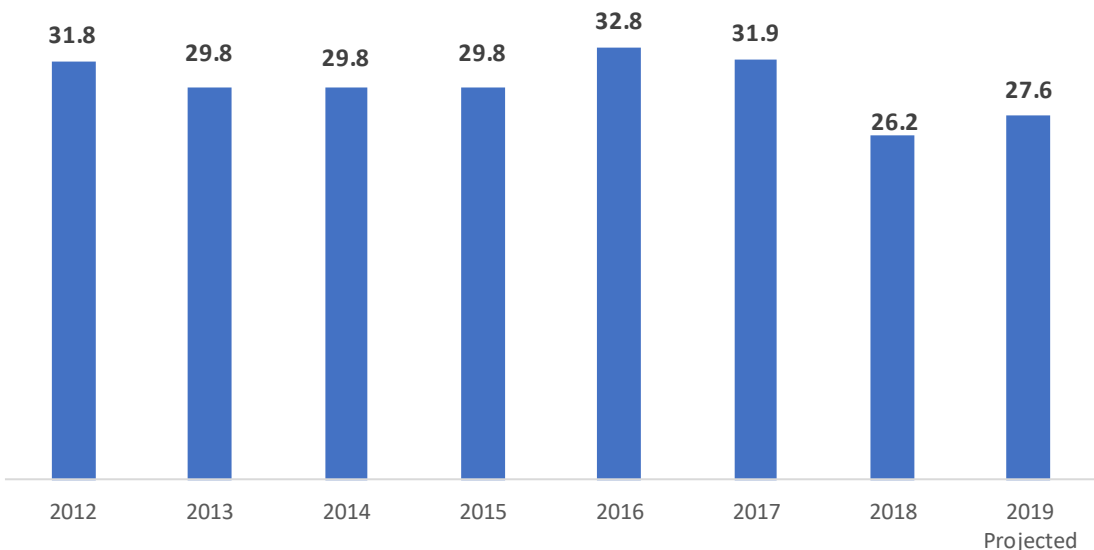
**Description:** Staff size analyzes the total number of hours worked and converts that to reflect full-time employees. In 2018, we have converted to full-time equivalency in calculating total employees. A full-time employee works 40 hours per week or 2,080 hours per year.

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



**Analysis:** There was a 36.5% increase in staffing from 2008 to 2012 due to adding the Communications Center, which dispatches for seven communities and the North Shore Fire Rescue Department. Without Dispatch, Bayside has 27.6 FTEs projected for 2019, which is among the lowest staffing levels of the past decade.

### Village Staff without Bayside Communications Center



# Service Excellence

*Provide solution-based innovative services*

In furthering the strategic initiative of service excellence, the Village strives to provide solution-based innovative services. Key accomplishments in furthering service excellence include:

- 24 second dispatch call handling time.
- Cleaned over 18,000 feet of sanitary sewer main and rehabilitated 3 manholes.
- Patrolled an average of 321 miles per day.
- Replaced 47 driveway culverts and re-graded over 11,000 feet of stormwater ditch.
- Participated in the Milwaukee County Northeast OWI Enforcement Task Force.
- Completed 149 special pick-ups and 55 mulch deliveries.

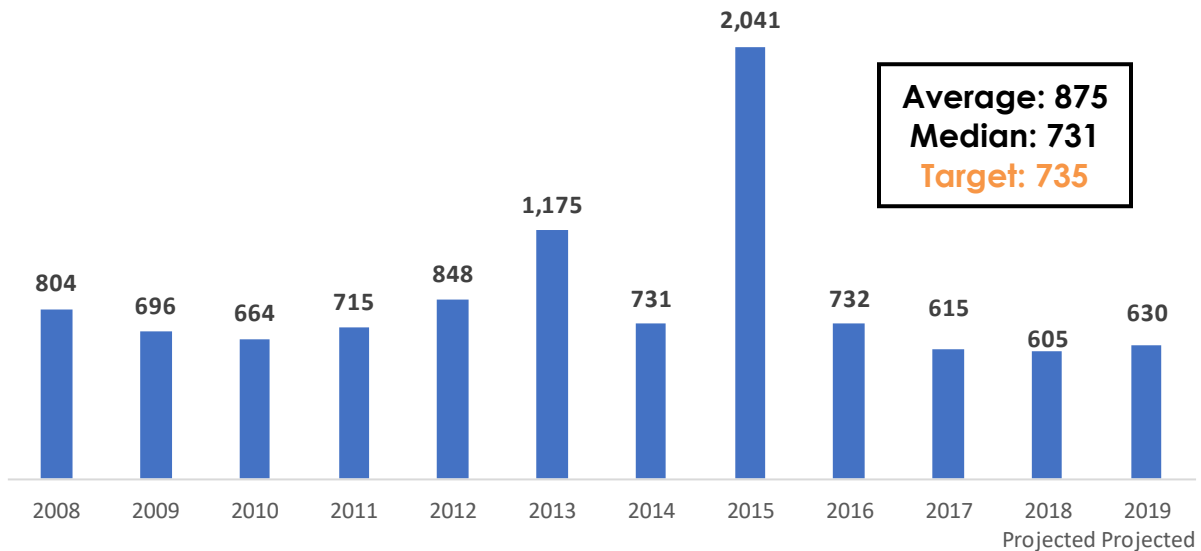
	Metric	Measurement	Target	Most Recent	Goal	Status
Service Excellence	Police Visibility	Miles Driven per Shift	56	49	Increase	
	Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	24	Maintain	
	Fire/EMS Response Time	Arrival at Scene (Minutes)	6	5 min, 40 sec	Maintain	
	Garbage/Recycling Collection	Route Completion Time (Hours)	11	13.6	Decrease	
	Value of Services Provided	Survey	80%	95%	Maintain	
	Yard Waste Collection	Schedule Compliance (Hours)	72	71.7	Maintain	
	Meeting Agenda & Minutes	Completion Date	90%	100%	Maintain	
	Proud to Live in Bayside	Survey	80%	94.7%	Maintain	
	Recommend to Live in Bayside	Survey	80%	91.7%	Maintain	
	Average Street Rating	PASER System	7	7.2	Maintain	
	Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	18,400	Increase	
	Organizational Accreditation	Departments	2	2	Maintain	

The “Most Recent” measures in the community dashboard are from 2017, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of service excellence. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.

## 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.



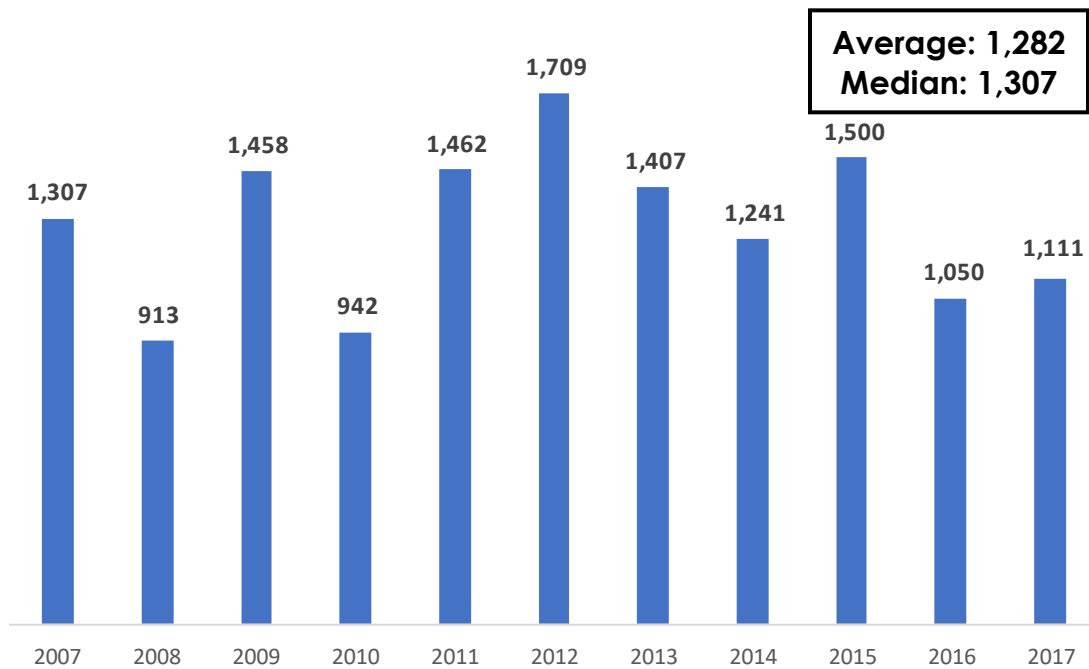
**Analysis:** The average number of building permits issued annually over the last eleven years is 875. However, the large number of permits issued in 2013 and 2015 are a result of municipal water projects. The State of Wisconsin also passed a law in 2015 which prohibited the Village from running a code compliance program on homes at the time of sale. This is another contributing factor to permits decreasing since 2015.

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.

## Court Cases Processed

**Description:** Court cases processed measures 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.



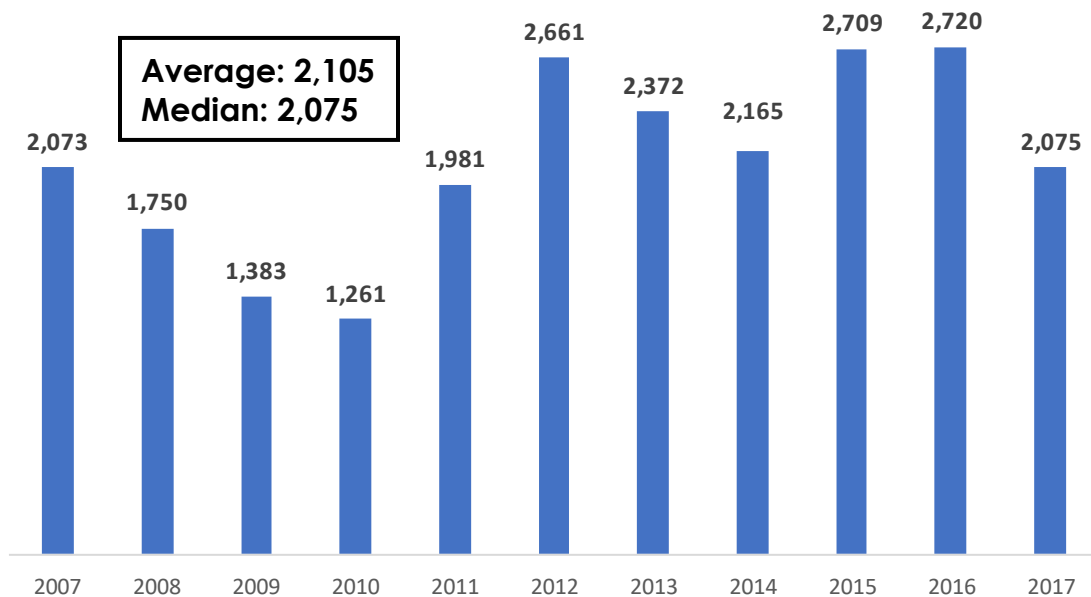
**Analysis:** The number of cases processed from 2011 through 2015 averages much higher than the numbers from 2008, 2010, and 2016. Court cases processed increased by 6% between 2016 and 2017. The average and median number of court cases processed over the last eleven years have been 1,287 and 1,307, 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.

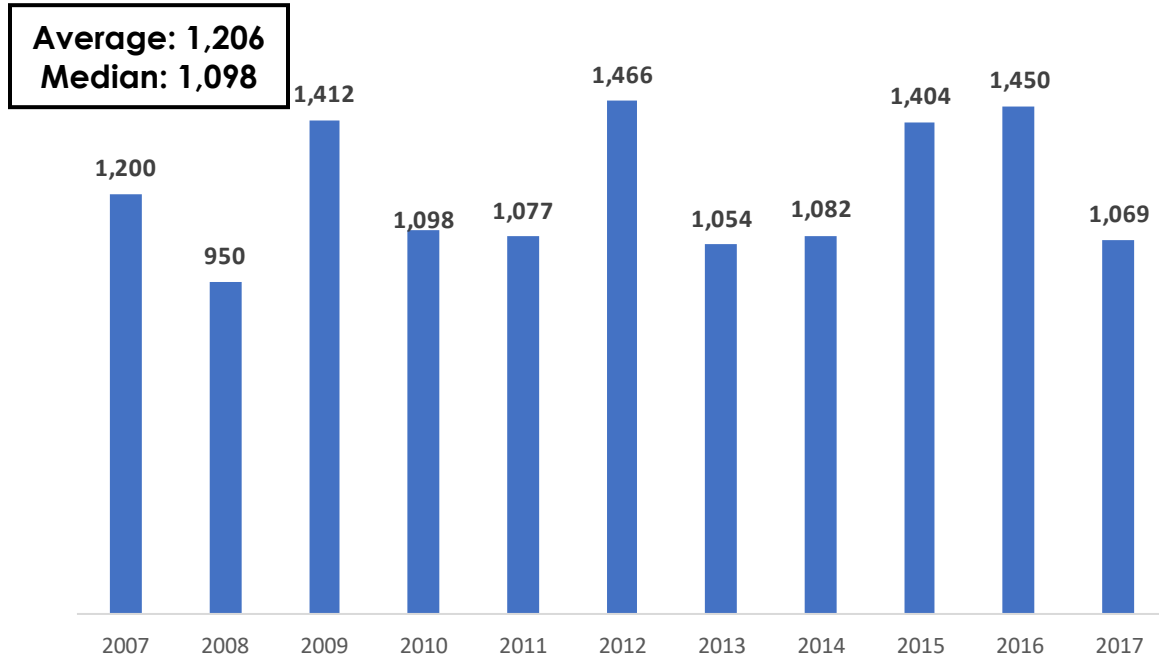


**Analysis:** Traffic stops have fluctuated significantly between 2007 and 2017; however, there was only a two (2) stop difference between the years 2007 and 2017.

## 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.

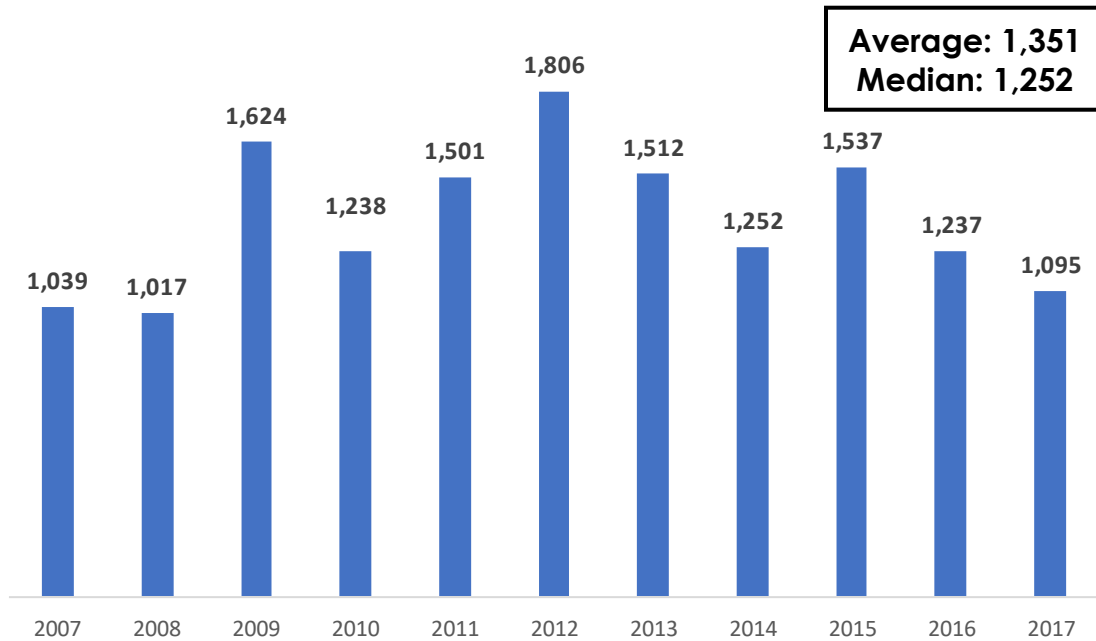


**Analysis:** 2007 and 2016 marked the only years where the number of warnings issued surpassed the number of citations issued.

## 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.

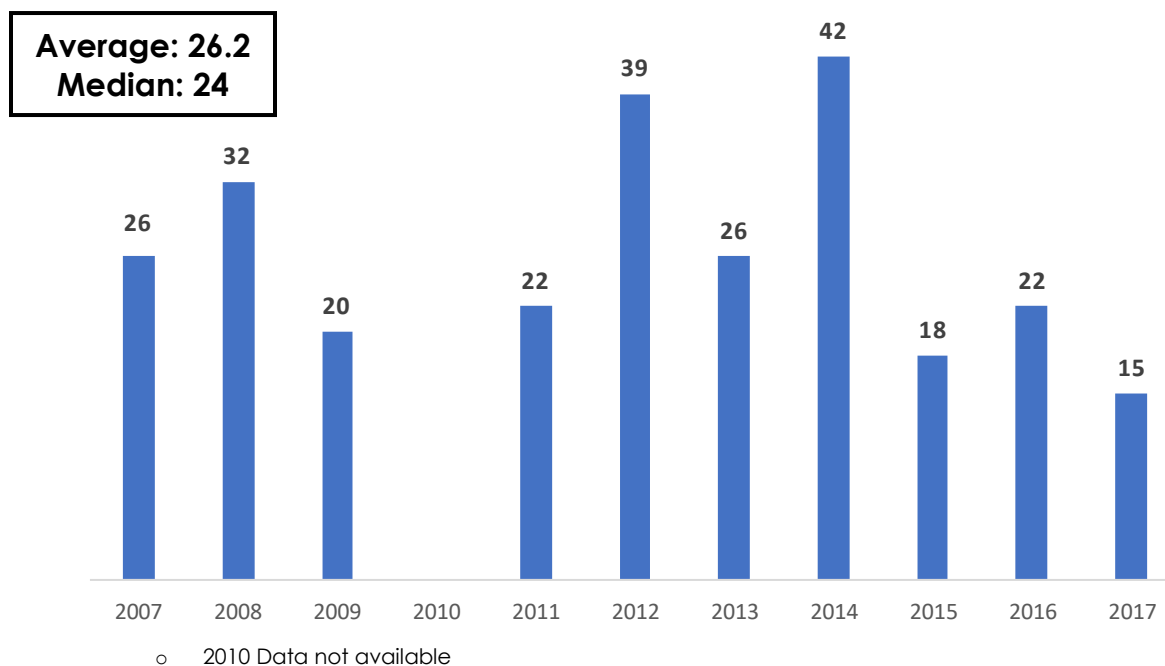


**Analysis:** Citations have fluctuated over time. The average number of citations between 2007 and 2017 on an annual basis have been 1,351. The number of citations issued decreased by 11% between 2016 and 2017.

## 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.

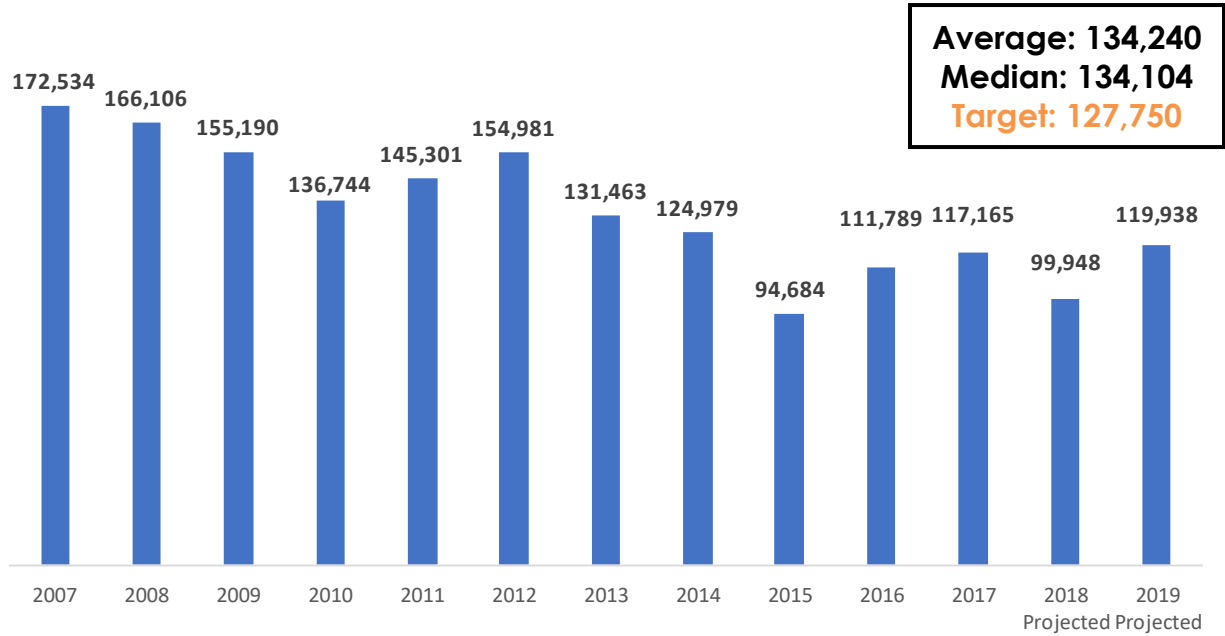


**Analysis:** Overall, crime is low in Bayside. There are fluctuations from year to year, but the Police Department maintains a proactive approach with visible enforcement.

## 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.



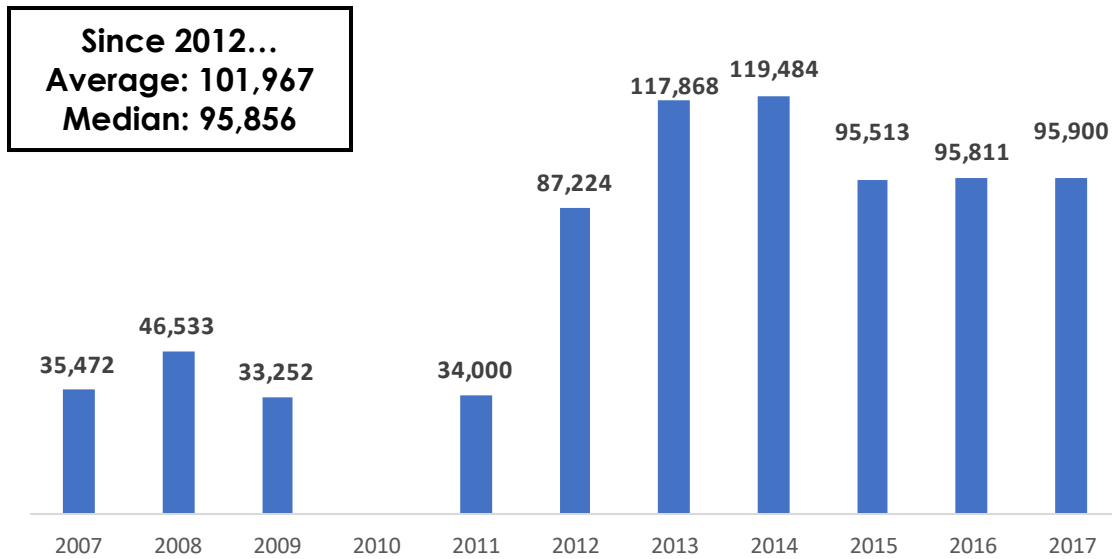
**Analysis:** Vehicle patrol miles have been trending downward over the course of the past decade. In looking at 2017 versus 2013, vehicle patrol miles are down 10.9%. To meet department policy, officers should drive 55 miles per shift. With minimum staffing of two officers per shift, the department should drive a minimum of 330 miles per day or 120,450 miles per year.

## Dispatch and 911 Calls

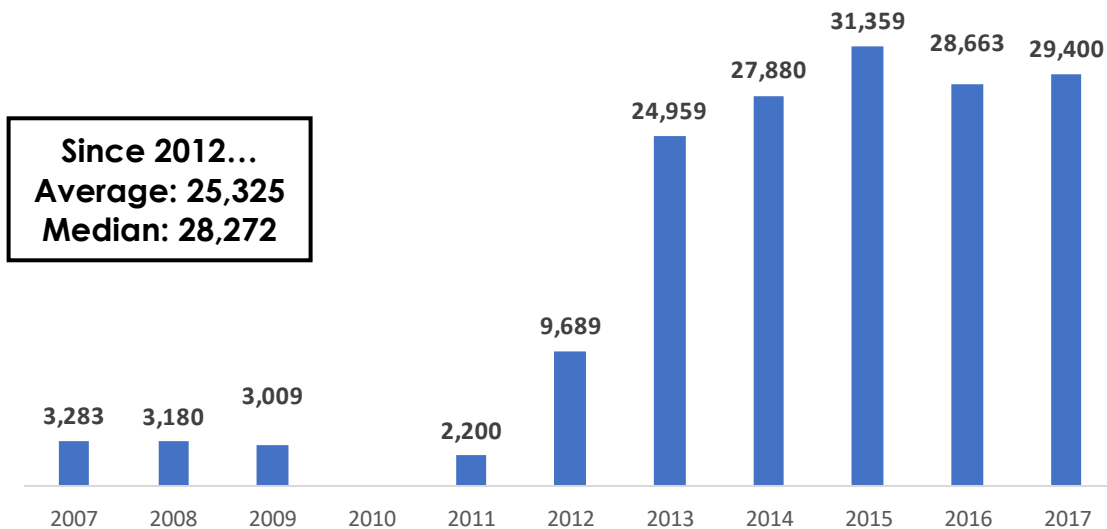
**Description:** A representation of total dispatch and 911 calls over the last ten (10) years.

**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



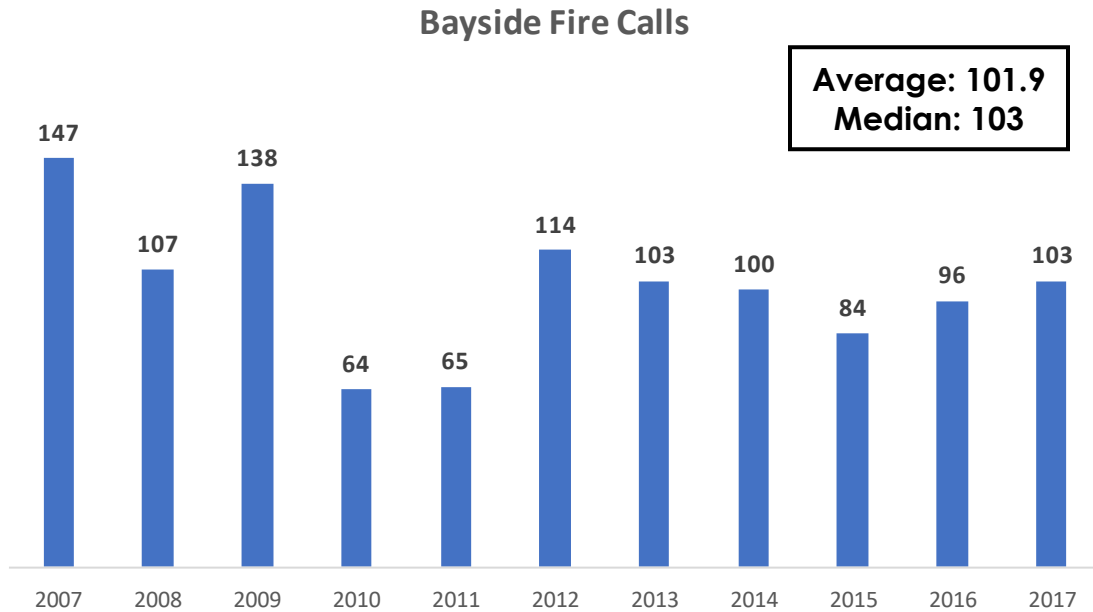
**Analysis:** Total dispatch and 911 calls have increased exponentially over the past decade. Total calls, from 2007-2017, have increased by 170% while 911 calls have increased by 795% during the same time period. However, this trend accelerated greatly in 2012 with the construction of the Bayside Communications Center. Since the building of the new center in 2012 and combining three (3) communities into seven (7), the average and median number of total calls is 101,967 and 95,856. The average and median 911 calls are 25,325 and 28,272, respectively.



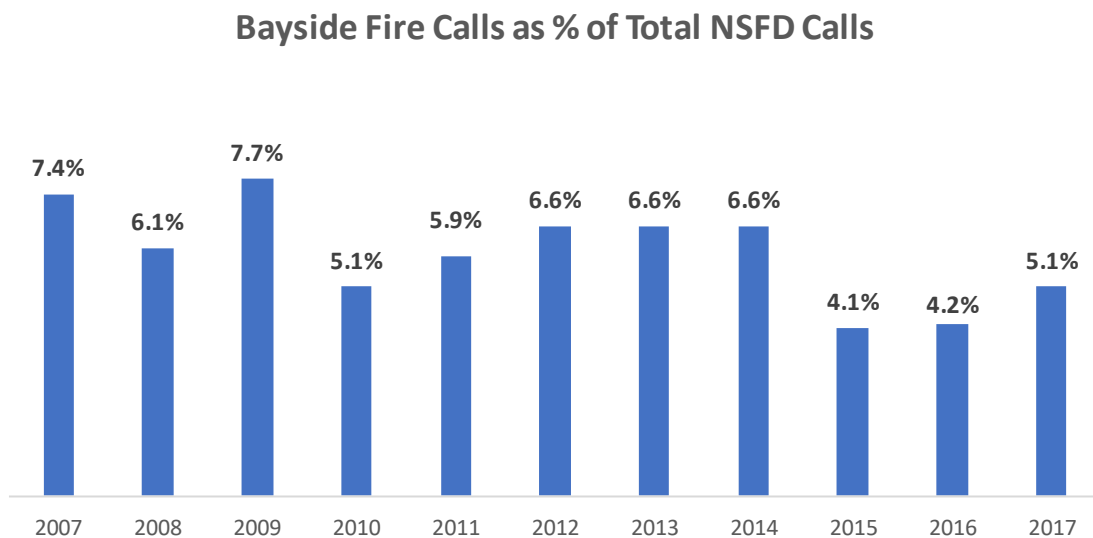
## Bayside Fire Calls

**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 30% between 2007 and 2017. 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.

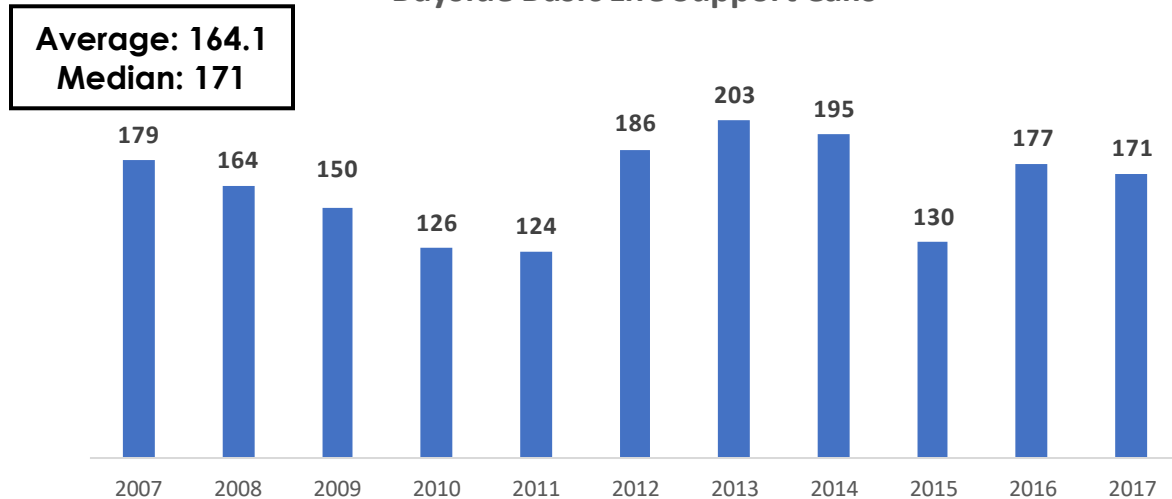


## Basic and Advanced Life Support Calls

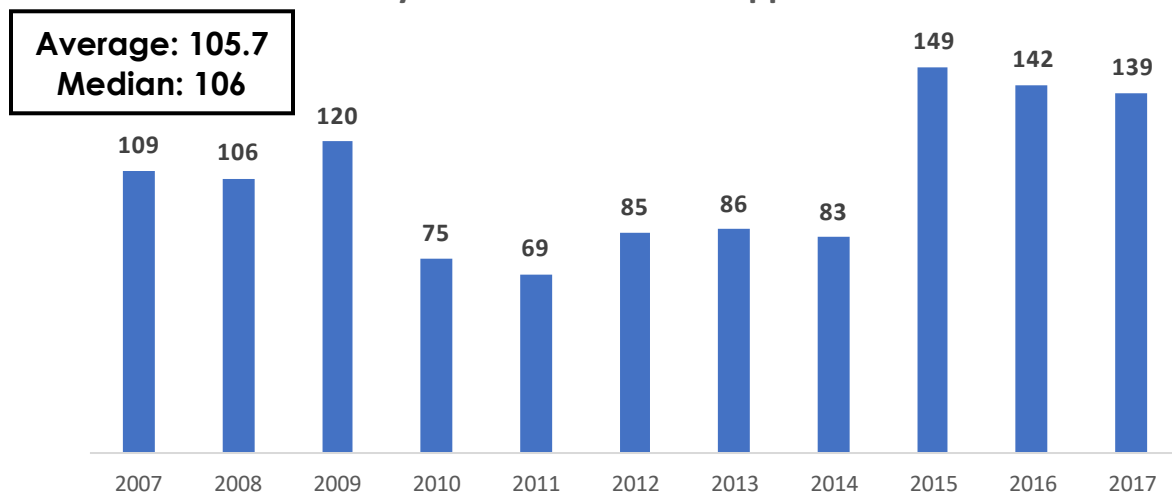
**Description:** Basic and advanced life support vary in the level of care required. Basic life support requires medical monitoring by an emergency medical technician (EMT) – intermediate and could include monitoring vital signs, oxygen, and setting an IV. Advanced life support requires both monitoring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

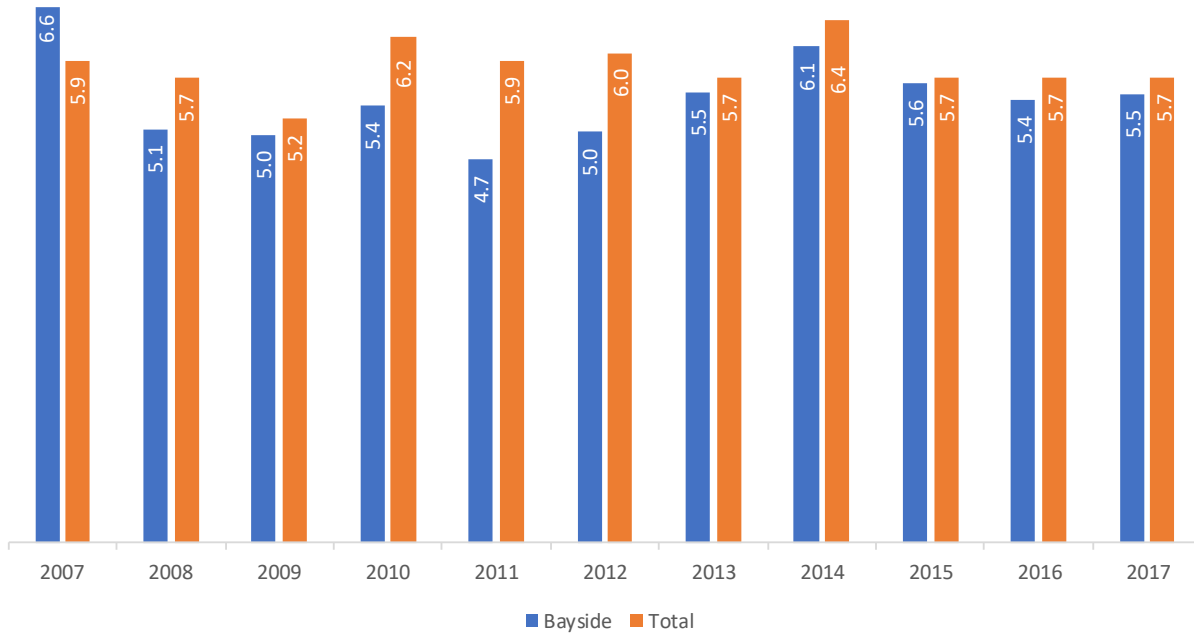


**Analysis:** While there has been a level of fluctuation, both basic and advanced life support calls have been trending upward. Particularly, there has been a marked increase in the need for advanced life support which denotes more serious medical emergencies.

## 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.

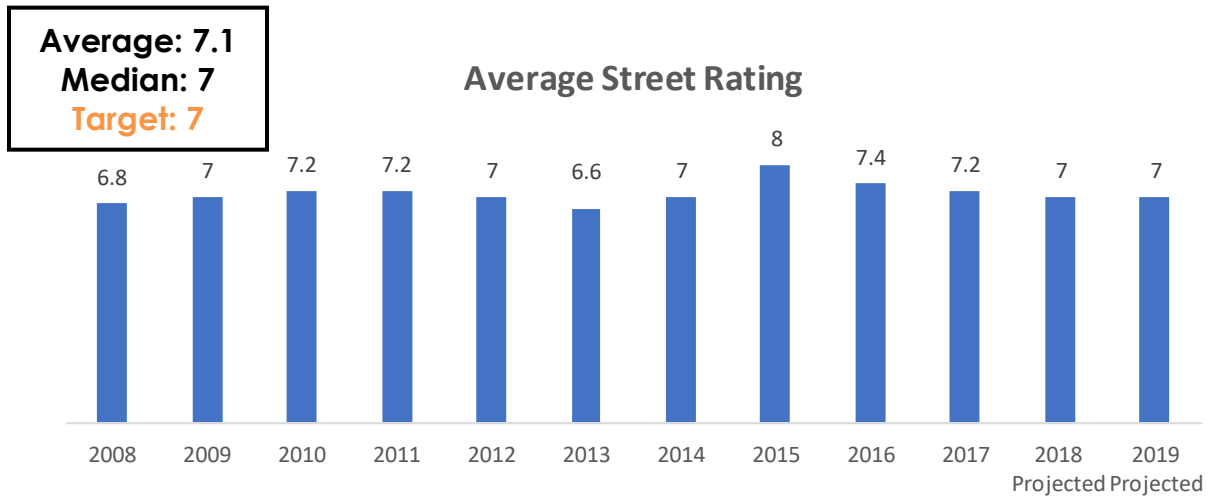


**Analysis:** Starting in 2008, fire response time to Bayside calls has trended slightly better than the North Shore Fire Departments average fire response. This may partly be explained by station #85 being located within the community. Response times in Bayside have remained consistent from 2015 until present.

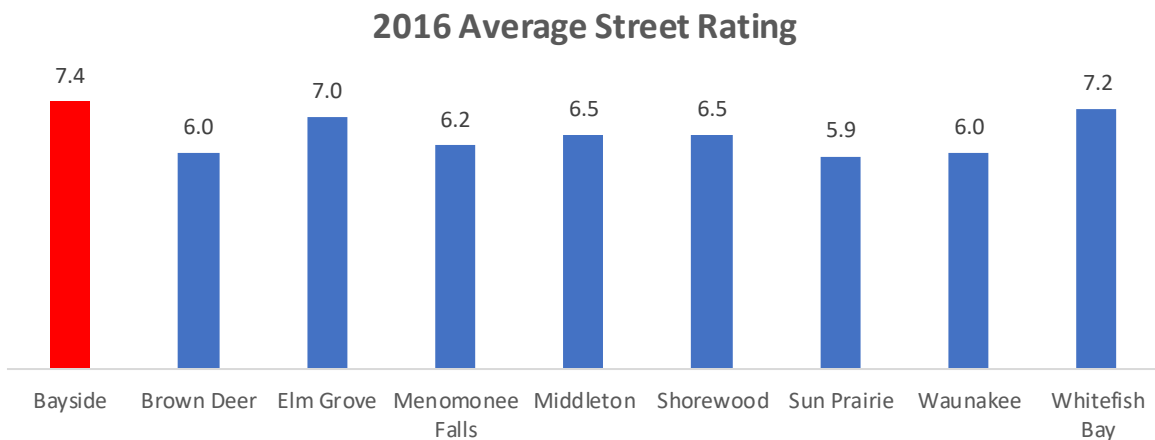
## Average Street Rating

**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.



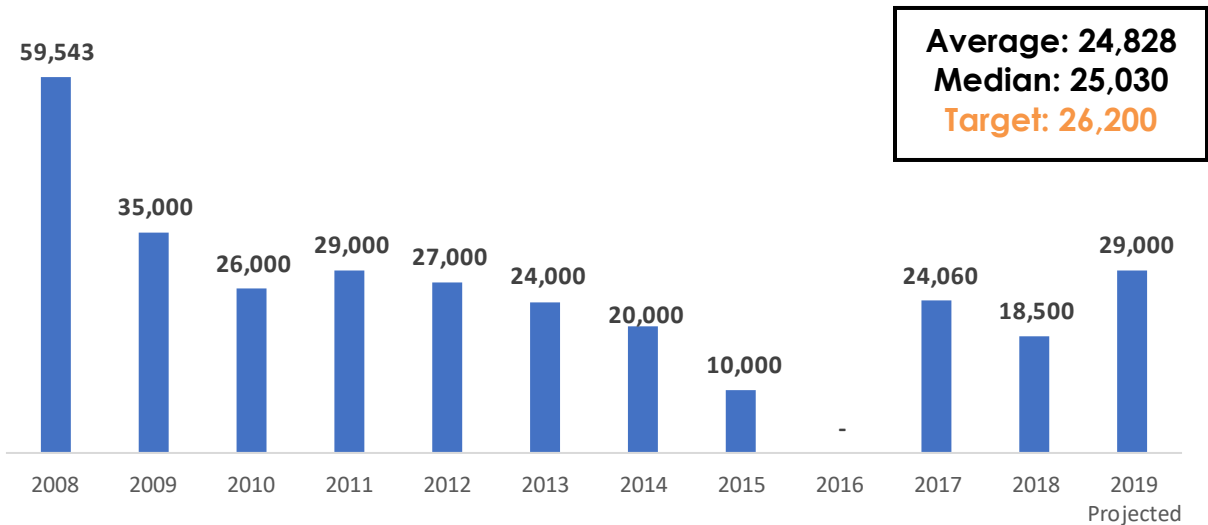
**Analysis:** The Village has seen a lowering in rating due to general age of roads causing modest decreases as opposed to any single road being in unacceptable condition. According to the PASER manual, Village streets would be considered very good. When looking at Bayside in comparison to other communities participating in the Wisconsin Benchmark Consortium, Bayside is among best rated streets according to the PASER system.



## 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.

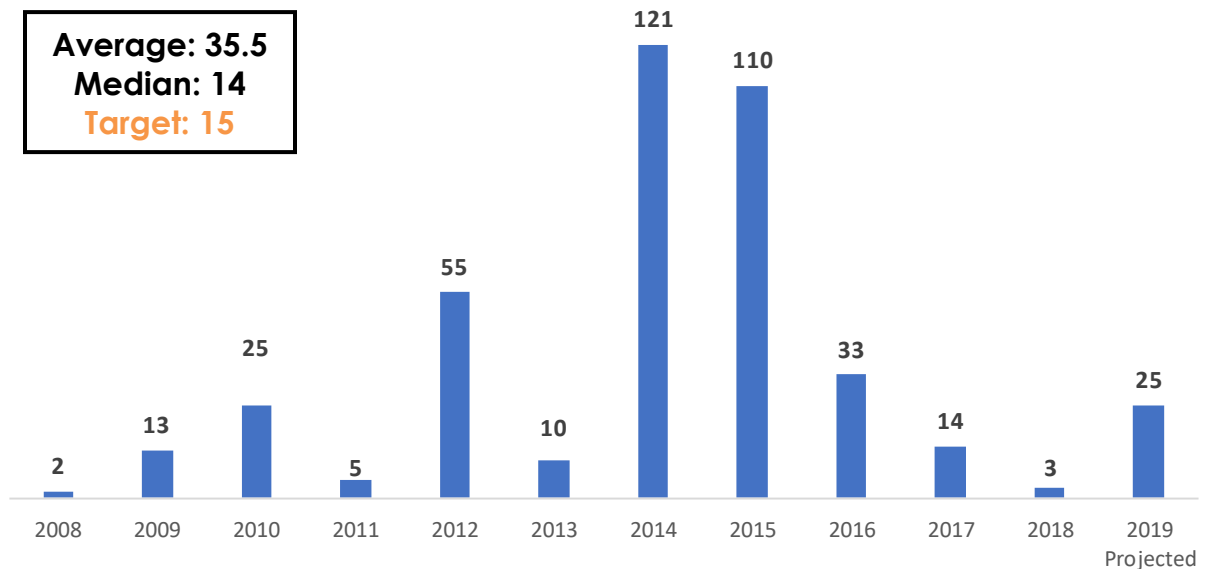


**Analysis:** Between 2008 and 2015, the Village averaged 28,818 feet of sanitary sewer jetting per year. The reason for the lower amount of cleaning in 2016 was due to the water project and other priorities. The Village has averaged over 21,000 feet of sewer jetting between 2017 and 2018.

## 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.



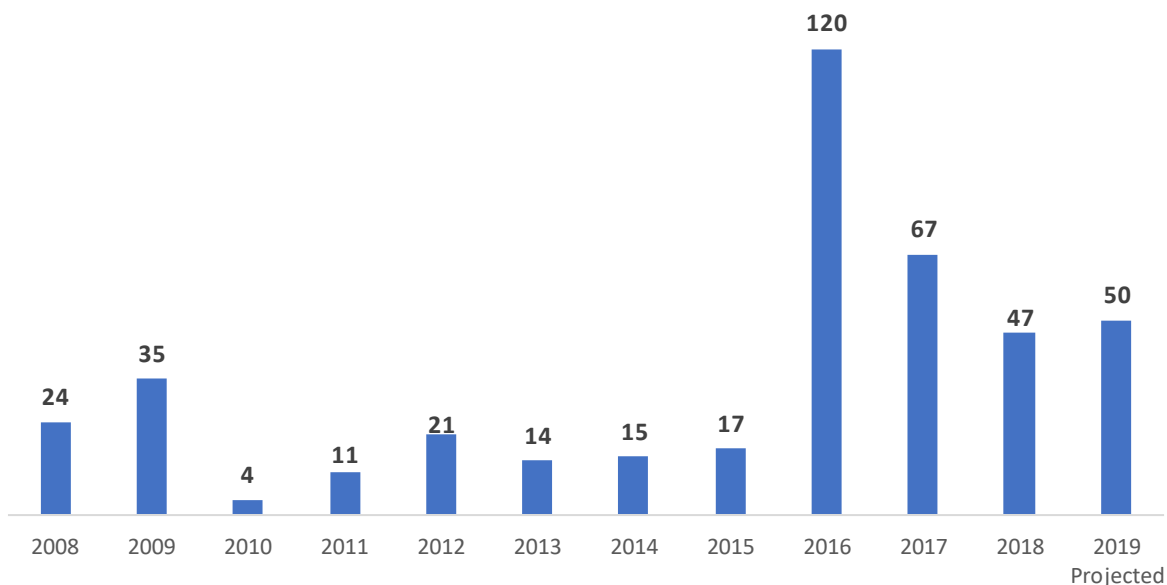
**Analysis:** From 2008 to 2018, the Village has averaged 35.5 manhole rehabilitations per year, which is above the targeted amount. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Currently, manholes are rehabilitated in coordination with road projects and by highest priority.



## 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.



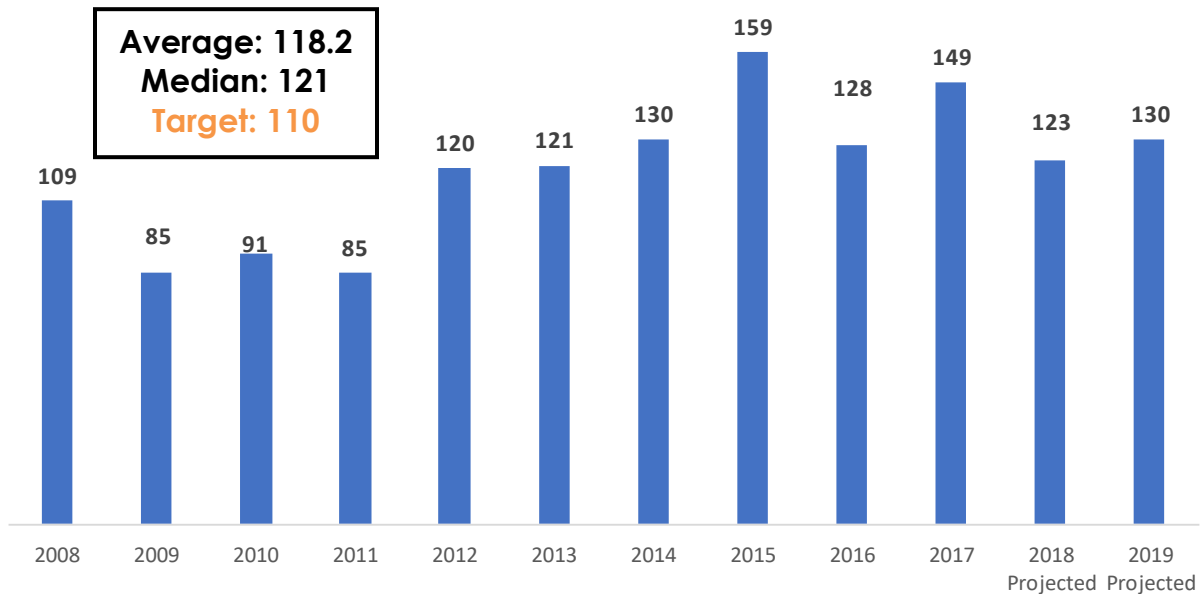
**Analysis:** The implementation of the culvert replacement program has led to significantly more culverts being replaced in the past few years. Between 2008 to 2015, the Village averaged 18 culvert pipe replacements per year. This is a stark contrast to the average of 78 replacements between 2016 and 2018.

The significant decrease between 2016 and 2018 is explained by the areas in which the work was completed. There were not as many driveway culverts along the 2018 road project route as the 2016 route and the culverts along the 2018 project route were in a better overall condition.

## 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 123 special pick-ups projected for 2018 will equate to over two special pick-ups per week.

# Civic Engagement

*Promote public spaces, community values, and transparent communications*

In furthering the strategic initiative of civic engagement, the Village strives to promote public spaces, community values, and transparent communications. Key accomplishments in furthering civic engagement include:

- Hosted Bayside 5k Run/2 Mile Walk, Village Picnic, Clean-Up and Drop-Off Days, 4th of July Parade, Drug Take Back Day, and Bayside Night at Lakeshore Chinooks.
- Completed 1,016 service requests through Access Bayside.
- Created 97 articles for the monthly printed newsletter.
- Sent 58 electronic newsletters with 128,330 emails sent.
- Obtained 53 new social media followers.

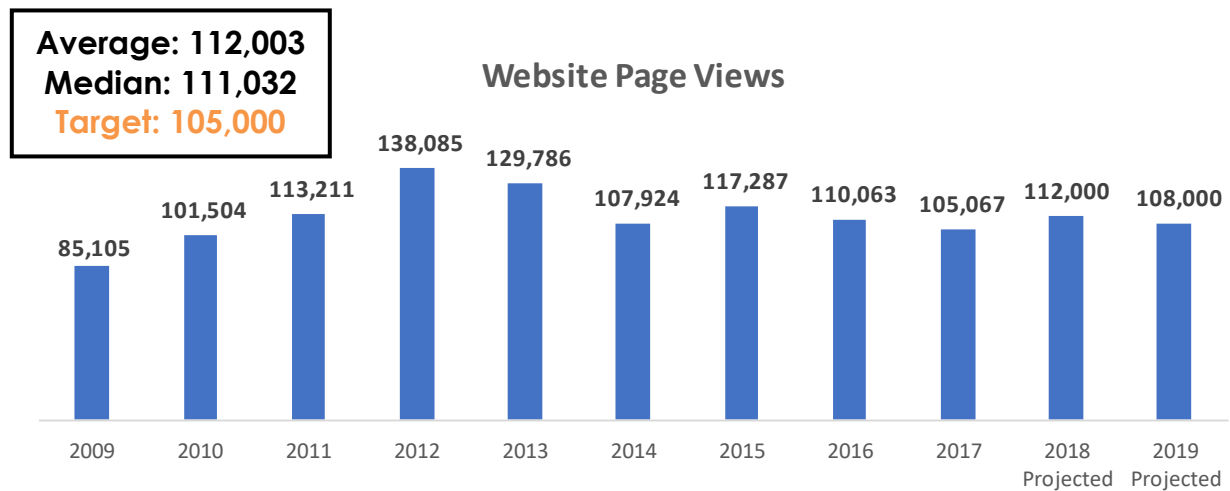
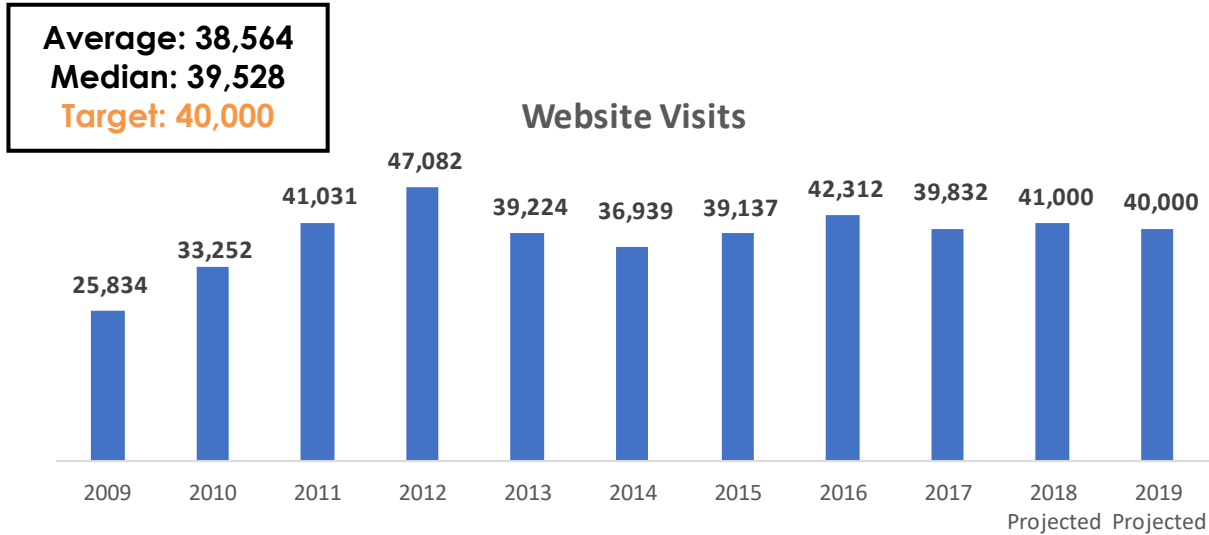
	Metric	Measurement	Target	Most Recent	Goal	Status
Civic Engagement	Bayside Buzz	Open Rate	22%	42%	Maintain	
	Communication Content	Survey	80%	88%	Maintain	
	Social Media	Average Post Reach	100	168	Maintain	
	Web Site	Visits	40,000	39,832	Increase	
	Community Outreach	Public Information Events	12	10	Increase	
	Newsletter Production	Published	12	12	Maintain	

The “Most Recent” measures in the community dashboard are from 2017, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of civic engagement. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key

## Website Visits and Page Views

**Description:** Total website visits tracks how many view times the Village's website is viewed 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.



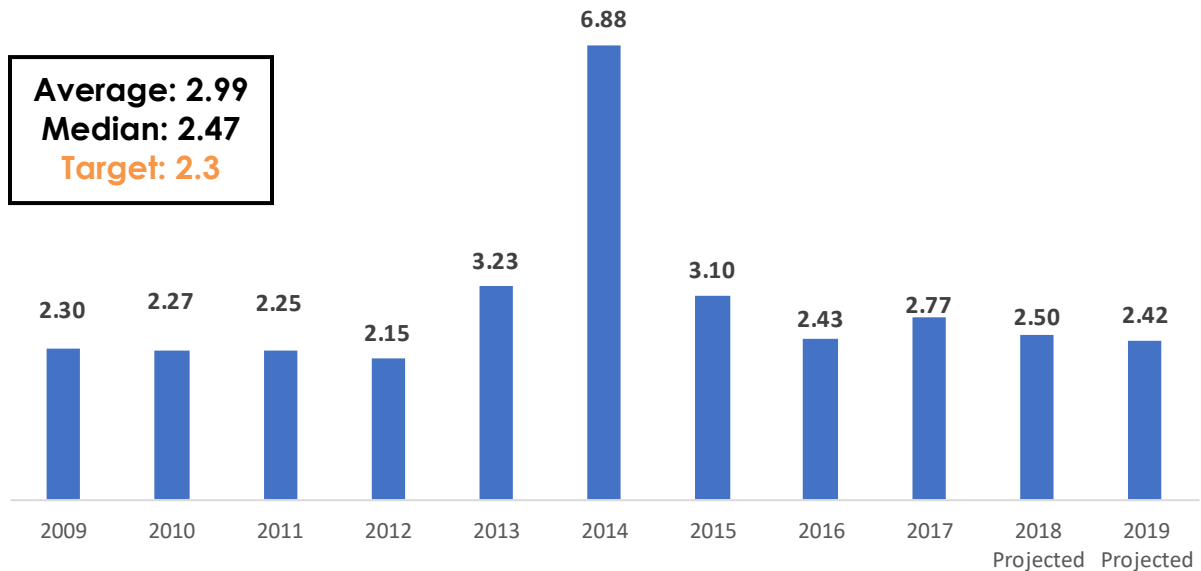
**Analysis:** Village website visits have steadily trended upwards since this figure started being collected in 2009. The Village has seen a 54% increase in website traffic between 2009 and 2017. Website visits have trended consistently from 2013 to the 2018 projections.

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 had been decreasing indicating that residents were 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.

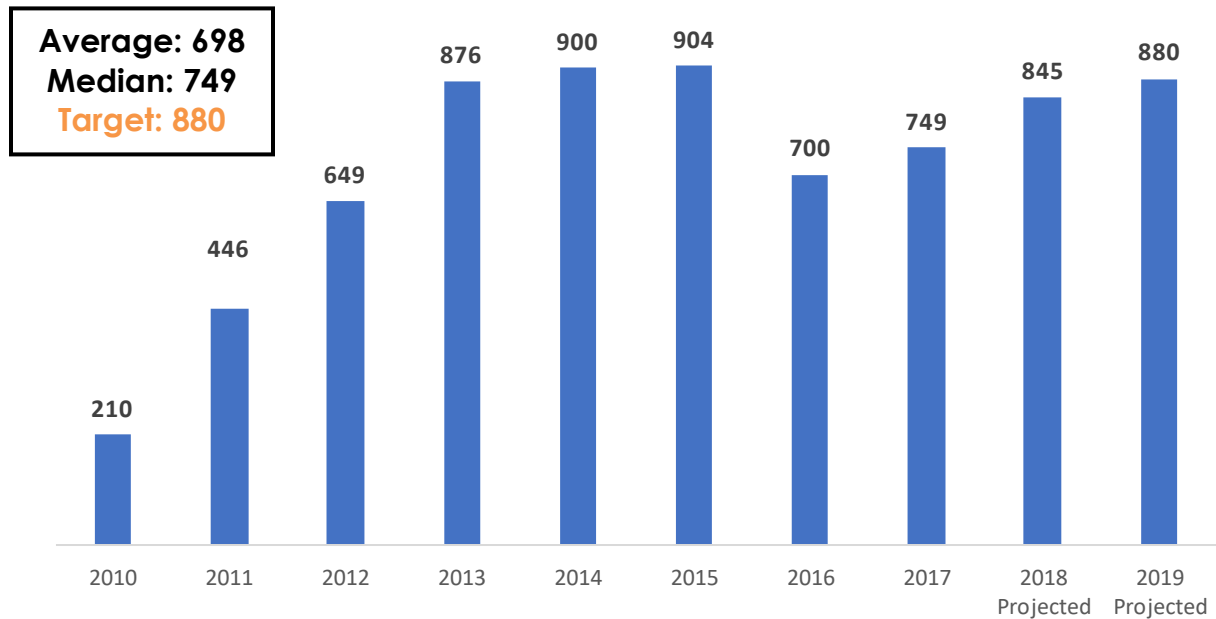


**Analysis:** Average time on the website has trended slightly upward since the data has started being tracked in 2009. There was a 20.4% increase in the time spent on the website between 2009 and 2017.

## 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.



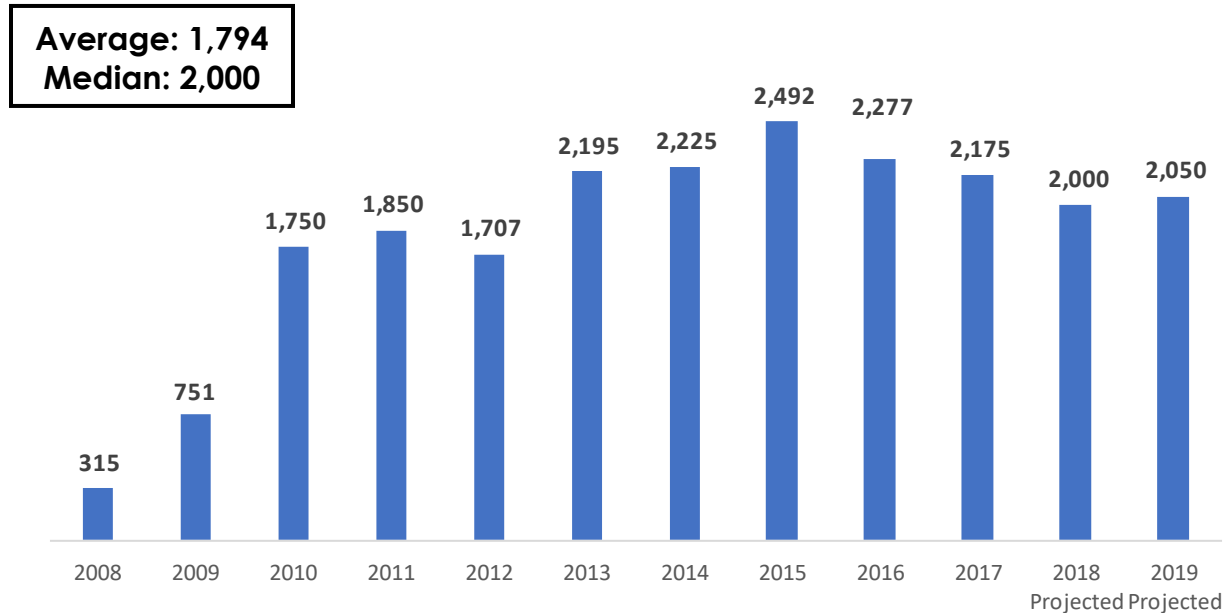
**Analysis:** Facebook friends have increased 256% since 2010. However, the Village is down in friends 17.1% between 2015 and 2017 due to two accounts being consolidated to one.



## Buzz Participants

**Description:** Number of people 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.



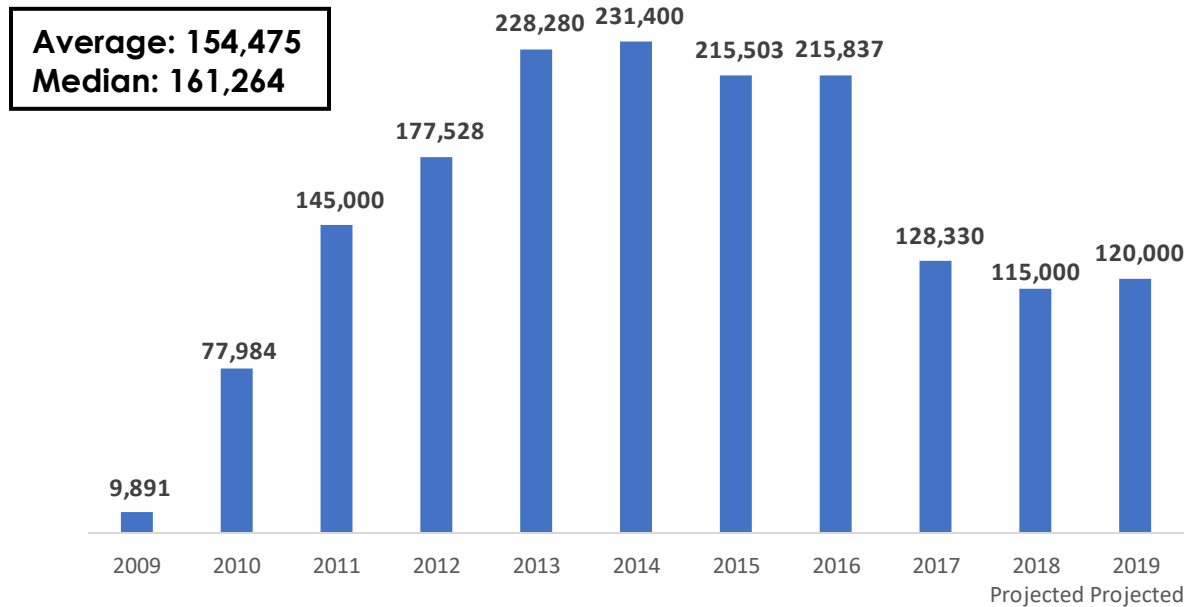
**Analysis:** The Bayside Buzz has become a highly-popular method of communication. From 2008 until 2017, there has been a 590% increase in use. The current number of Buzz participants represents roughly half of the Village's population.

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.

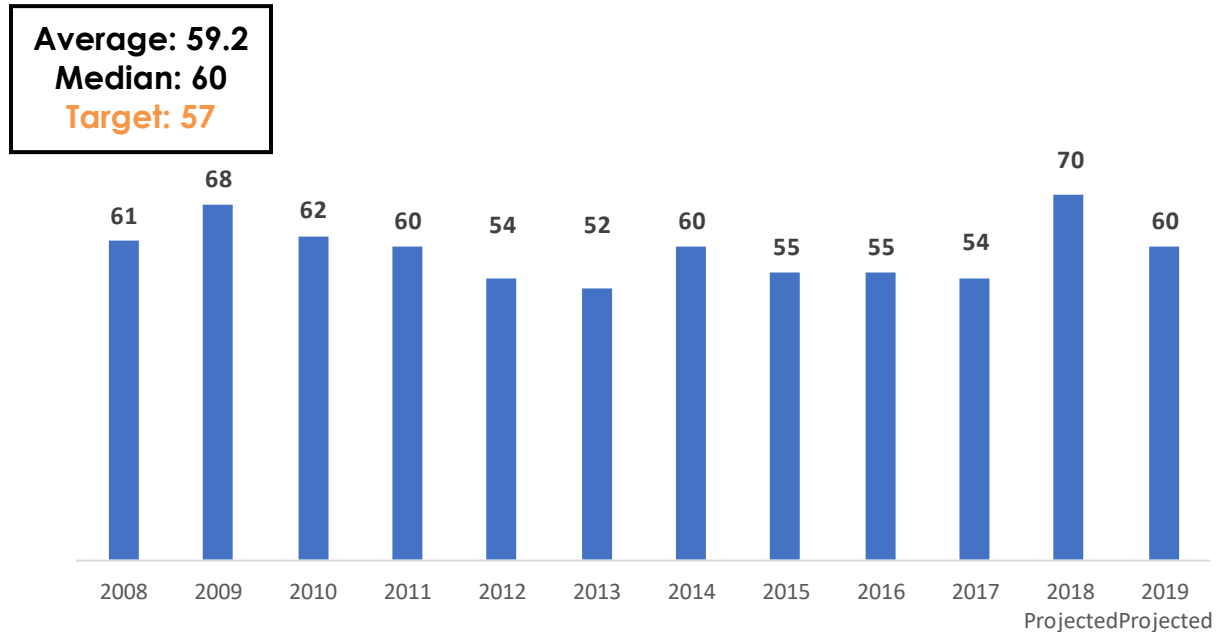


**Analysis:** The total number of buzz emails sent has been declining since 2014 and has taken a steeper drop in 2017. The reason for the decrease in number of communications is a consolidation of the Bayside Buzz and Tuesday Talk into one weekly publication. The number of emails sent has further decreased as a result of purging readers who are not actively opening the publication.

## 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.

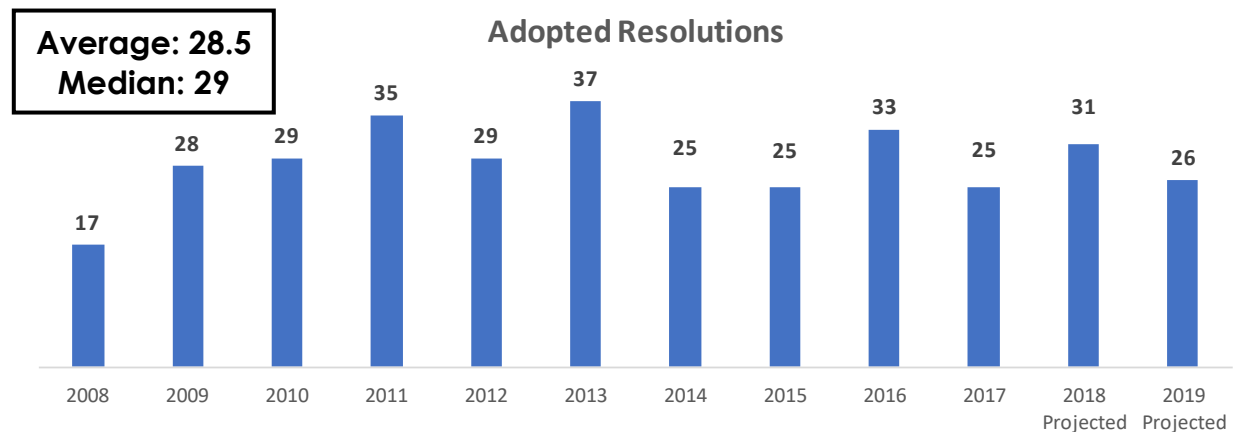
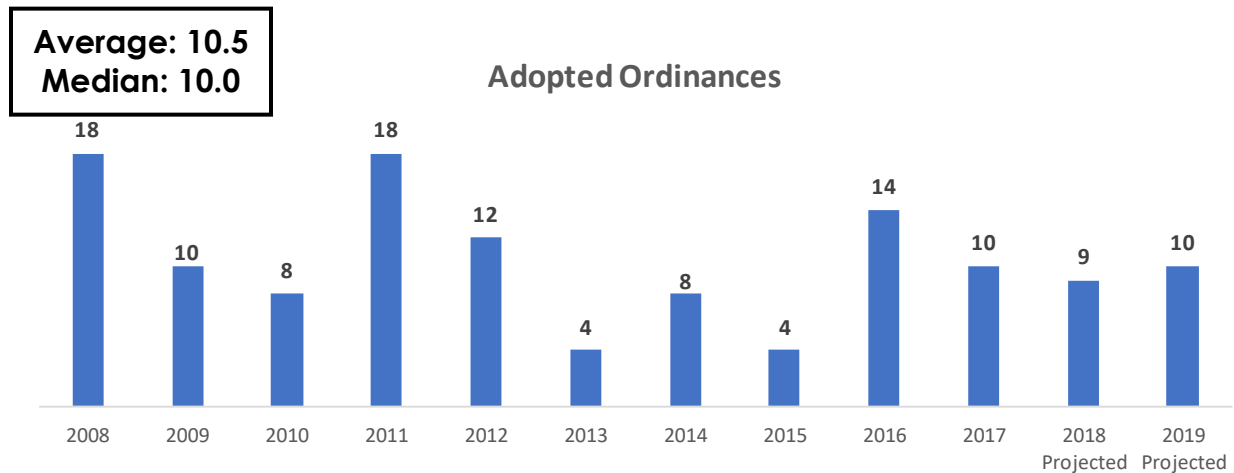


**Analysis:** The number of public meetings has remained relatively consistent over the past decade varying between 52 and 68 meetings per year. Fluctuations can be explained by the addition of committees, meeting cancellations, and special events.

## 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.

# Sustainability

*Preserve and promote the Village's resources*

In furthering the strategic initiative of sustainability, the Village strives to preserve and promote the Village's resources. Key accomplishments in furthering sustainability include:

- Received a \$75,000 Fund for Lake Michigan Grant to perform social mapping and engineered flow path model.
- Collected 2,640 yards of loose leaves, 1,194 tons of garbage, and 557 tons of recycling.
- 1,190 residents participated in Village Clean-Up and Drop-Off Days.
- Removed concrete inverts in 2018 road resurfacing and culvert replacement project area.
- Collected 596 pounds of prescription drugs.
- Plastic bags, textiles, light bulbs, cell phones, print cartridges, eye glasses, and small electronics were collected for recycling at Village Hall.

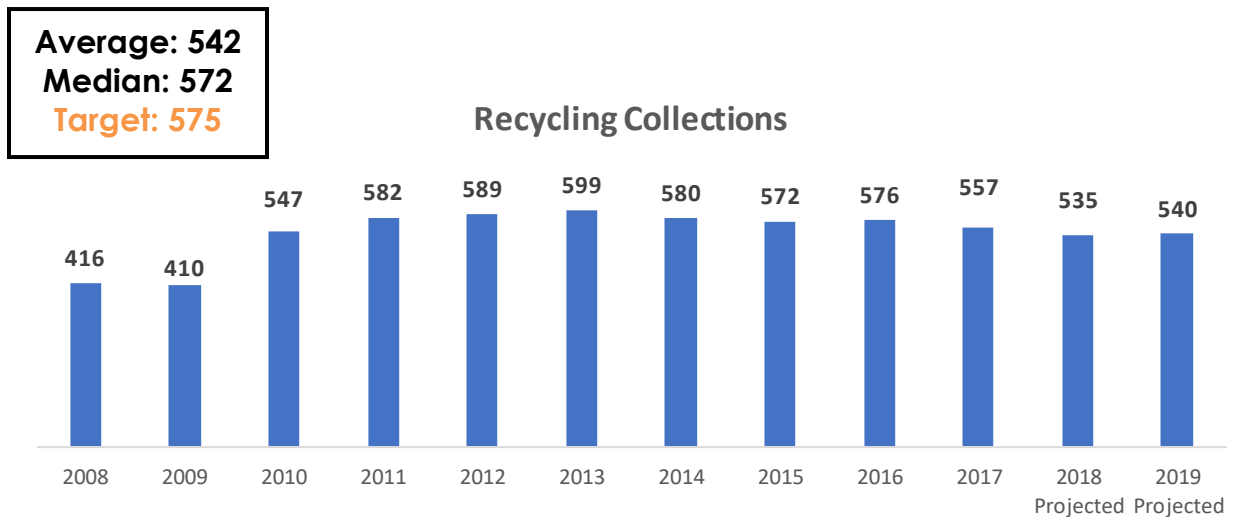
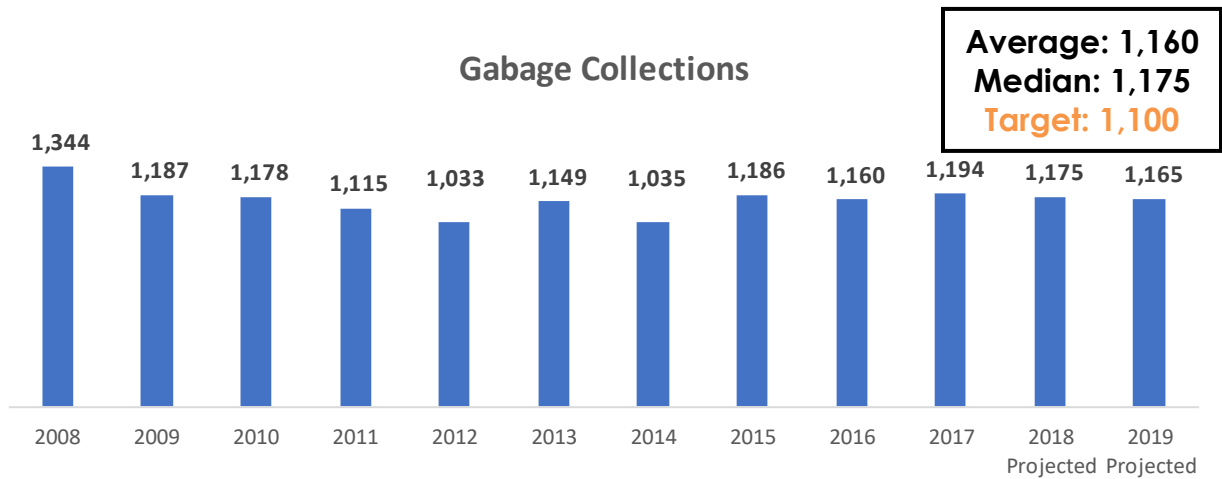
Metric	Measurement	Target	Most Recent	Goal	Status
Recycling	Tons	575	557	Increase	
Garbage	Tons	1,100	1,194	Decrease	
Landfill Diversion Rate	% of recycling	35%	32%	Increase	
Clean Up Day	Pounds	75,000	80,000	Maintain	
Prescription Drug Collection program	Pounds	500	596	Maintain	
Tree City Designation	Award Received	Yes	Yes	Maintain	
Bird City Designation	Award Received	Yes	Yes	Maintain	
Forestry	Trees Planted (Net Increase) (2018)	25	-82	Increase	

The "Most Recent" measures in the community dashboard are from 2017, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of sustainability. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.

## 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 present. 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.

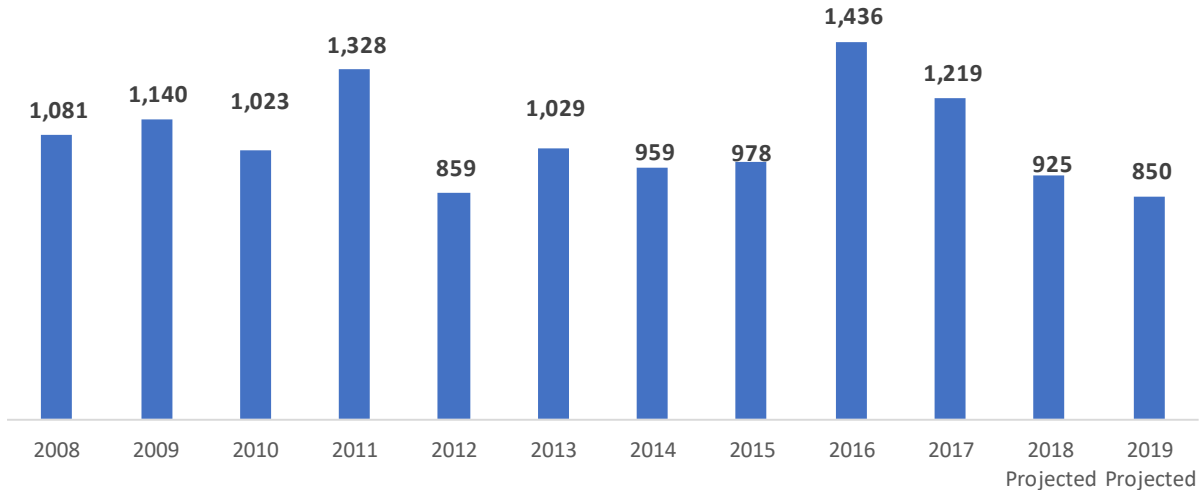
## Yard Waste Hours

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

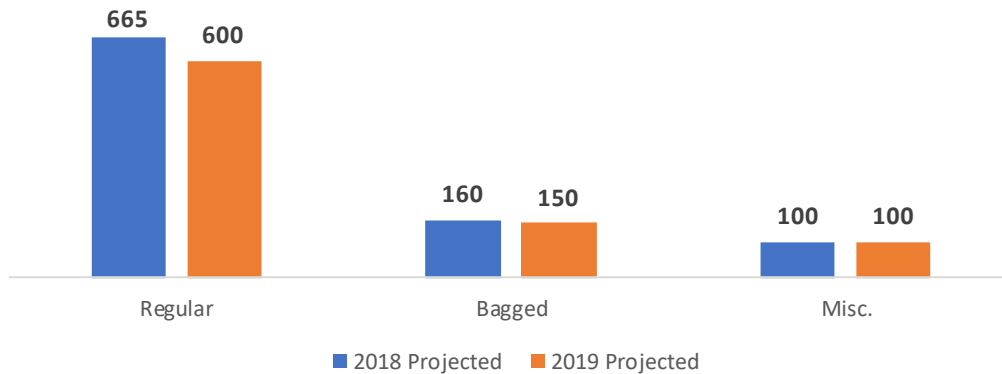
**Purpose:** The number of hours spent on yard waste is telling of various trends and advances over time.

**Average: 1,089**  
**Median: 1,029**  
**Target: 1,100**

**Yard Waste Hours**



**Analysis:** 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 complete a total of sixteen-yard waste collections in 2018 between loose and bagged collections. In addition to the bagged yard waste collections, fluctuations in yard waste hours can be explained by routes, schedule, frequency, and storms. More detail is being provided in 2018 as collection hours can be broken down by bagged and regular collections.

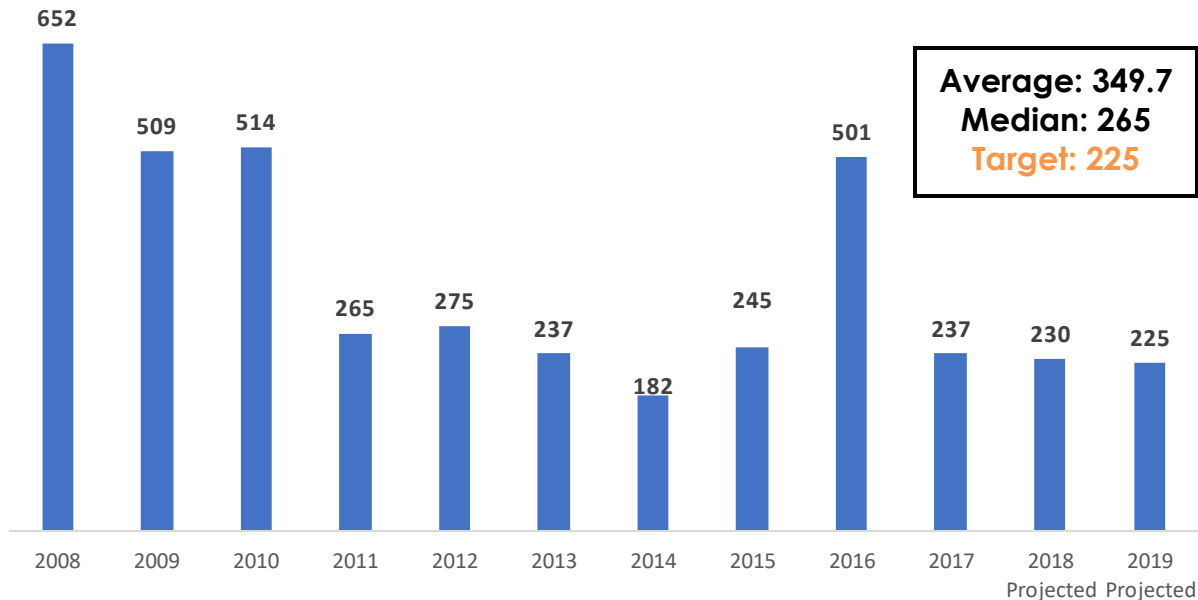




## Leaf Collection Hours

**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.



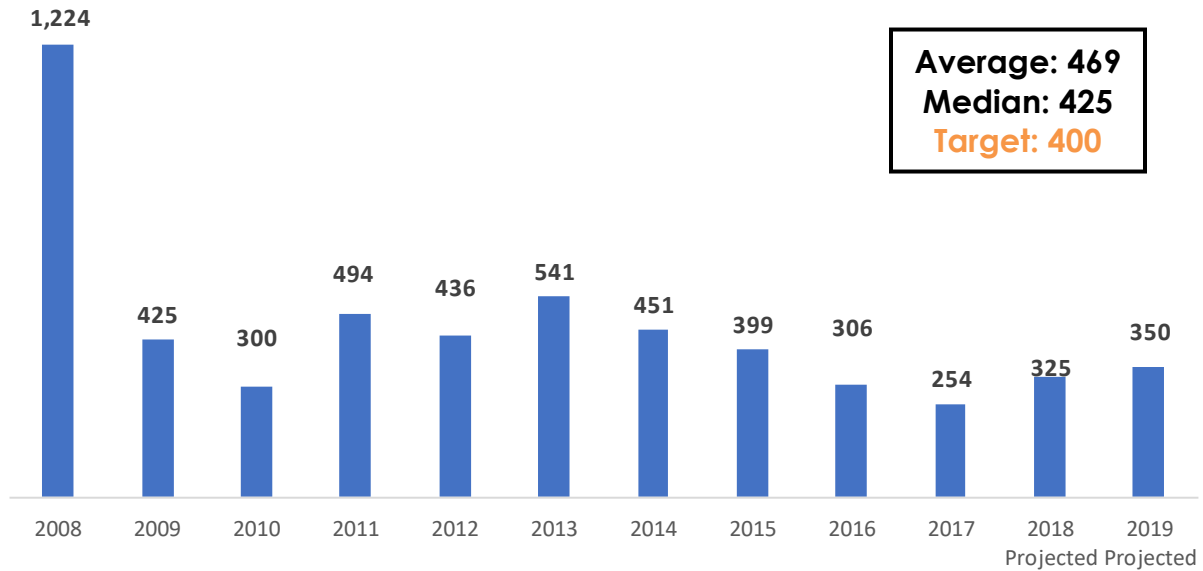
**Analysis:** In 2011, the Village made a marked change in the way in which leaf collections were completed. Before this time, collections were done by a two-person crew, a driver and an operator of the leaf vacuum hose. In 2011, a new system was outfitted for the plow truck which allowed the driver to operate the leaf vacuum by the same controls as the snow plow. From 2010 to 2017, this resulted in a 53.9% 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.



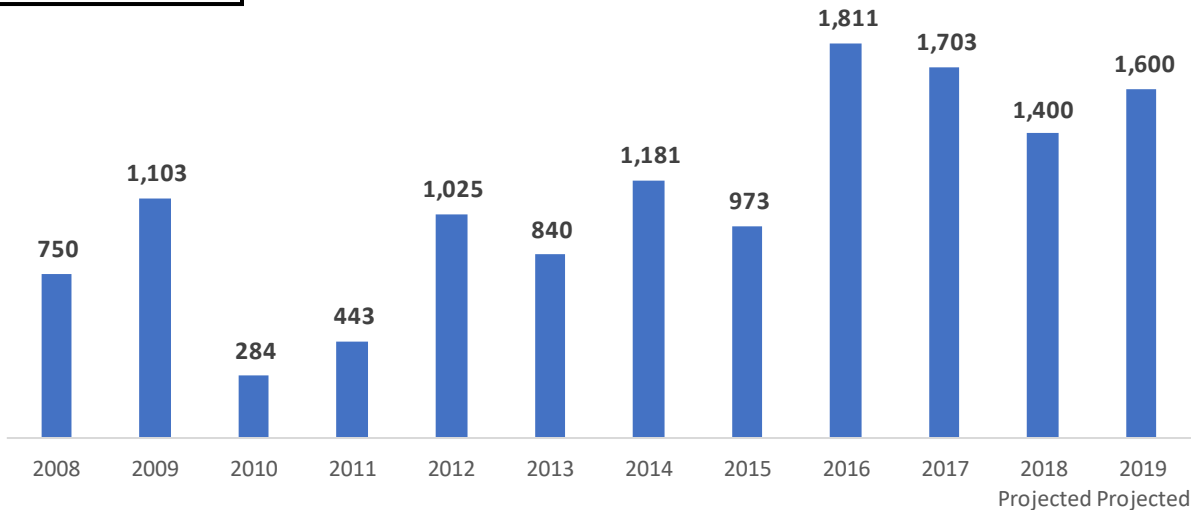
**Analysis:** Outside of 2008, snow and ice removal hours have stayed in the range of 254 to 541 hours. 2017 marked the least number of hours dedicated to snow and ice removal in the past decade. Fluctuations in hours can be explained by amount of snowfall, change in snow removal policy, routing, call-out times, etc.

## 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.

**Average: 1,047**  
**Median: 1,025**  
**Target: 1,600**



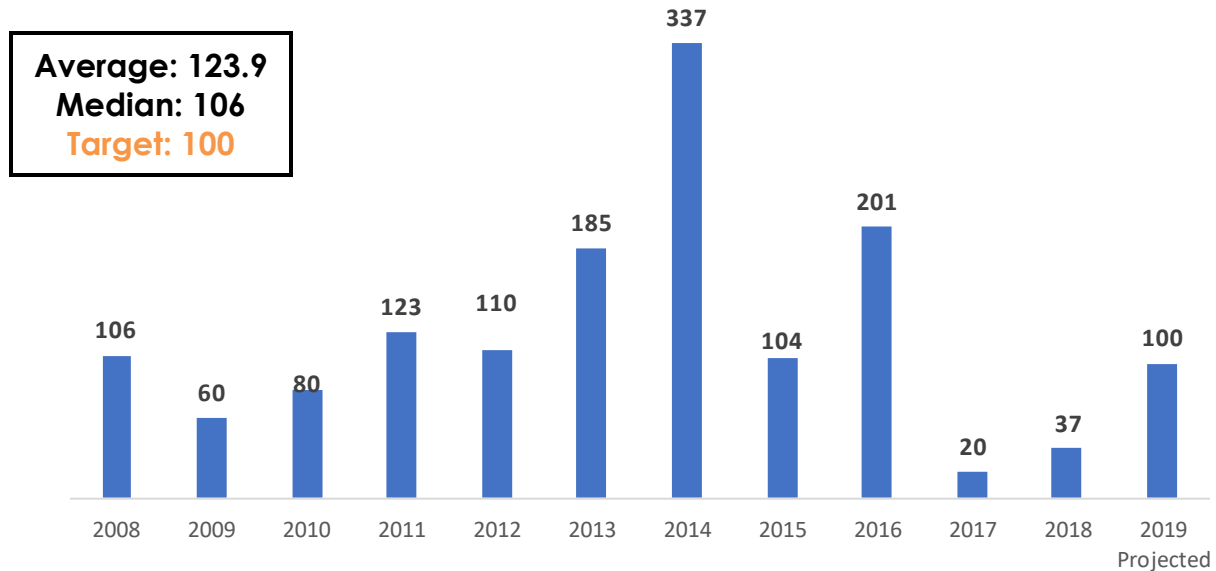
**Analysis:** There has been a significant trend upward in stormwater hours since the development of the culvert replacement program in 2016. However, it's important to note that there is more to stormwater management than the culvert replacement program which is primarily focused in the road project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

## 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 1,257 trees in Village right-of-way, on publicly-owned land, and on private property. However, the Village only planted 37 trees in 2018 due to not receiving the Wisconsin Department of Natural Resource's Urban Forestry Grant. These matching funds have historically been utilized to purchase the trees which would be planted in place of those removed during annual cutting efforts.

The Village will be receiving grant funds in 2019 from the U.S. Forest Service to be used for tree planting. Additionally, the Village has applied for the 2019 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.

## Average Household Size

**Description:** This measure tracks the average number of people that live in any given household in the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** Measuring the average size of the households in the Village helps to gain a better understanding of composition, demographics, and service needs.



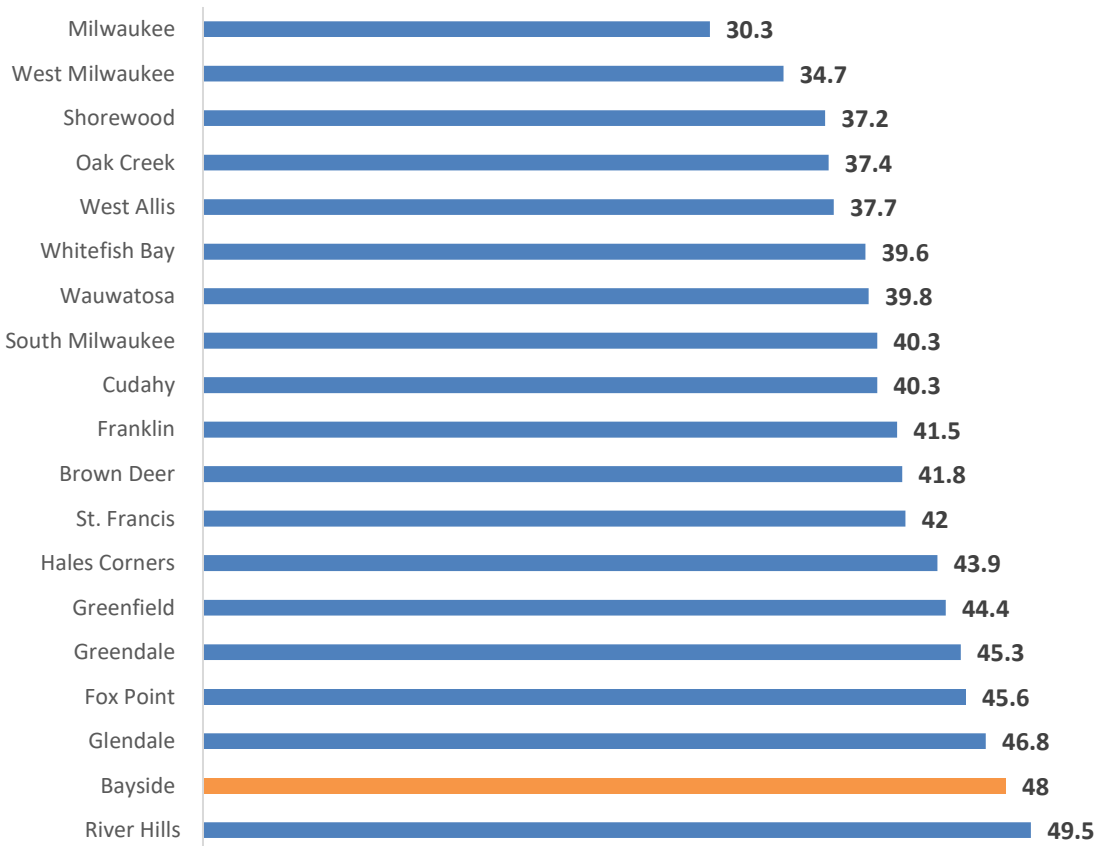
Source: US Census Data

**Analysis:** The Village has an average household size of 2.38 people, which is slightly higher than the average of the comparison communities. This demonstrates that there is a mix of households with children as well as empty nesters.

## Median Age

**Description:** This statistic measures the median age of the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** By looking into the median age of residents in the Village, information can be determined about the demographics of the community which can aid in service delivery decisions.



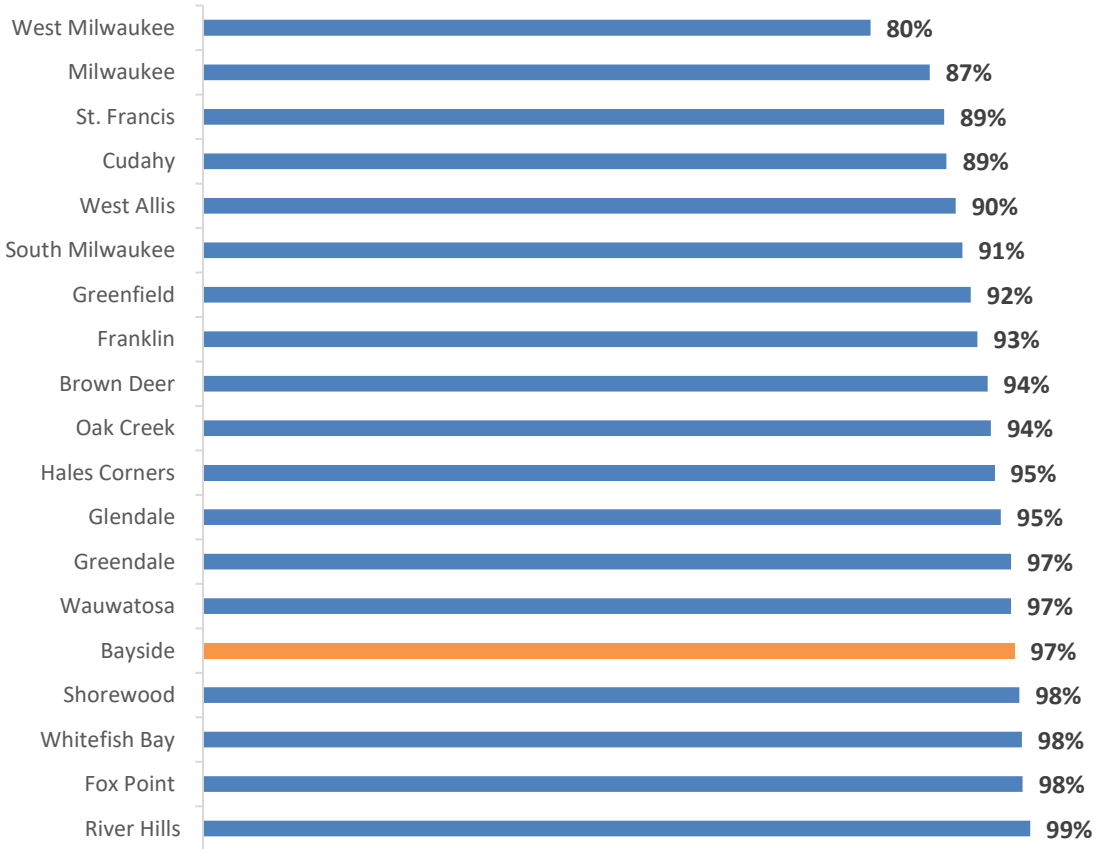
Source: US Census Data

**Analysis:** Compared to the rest of the Milwaukee area, the Village of Bayside has a higher median age, at 48 years old. Only River Hills had a higher median age among comparison communities.

## Education (HS Grad or Higher)

**Description:** This measures the percentage of people in the Village of Bayside that have, at minimum, graduated high school.

**Purpose:** Tracking the level of education in the Village helps create a better understanding of Village residents and service needs.



Source: US Census Data

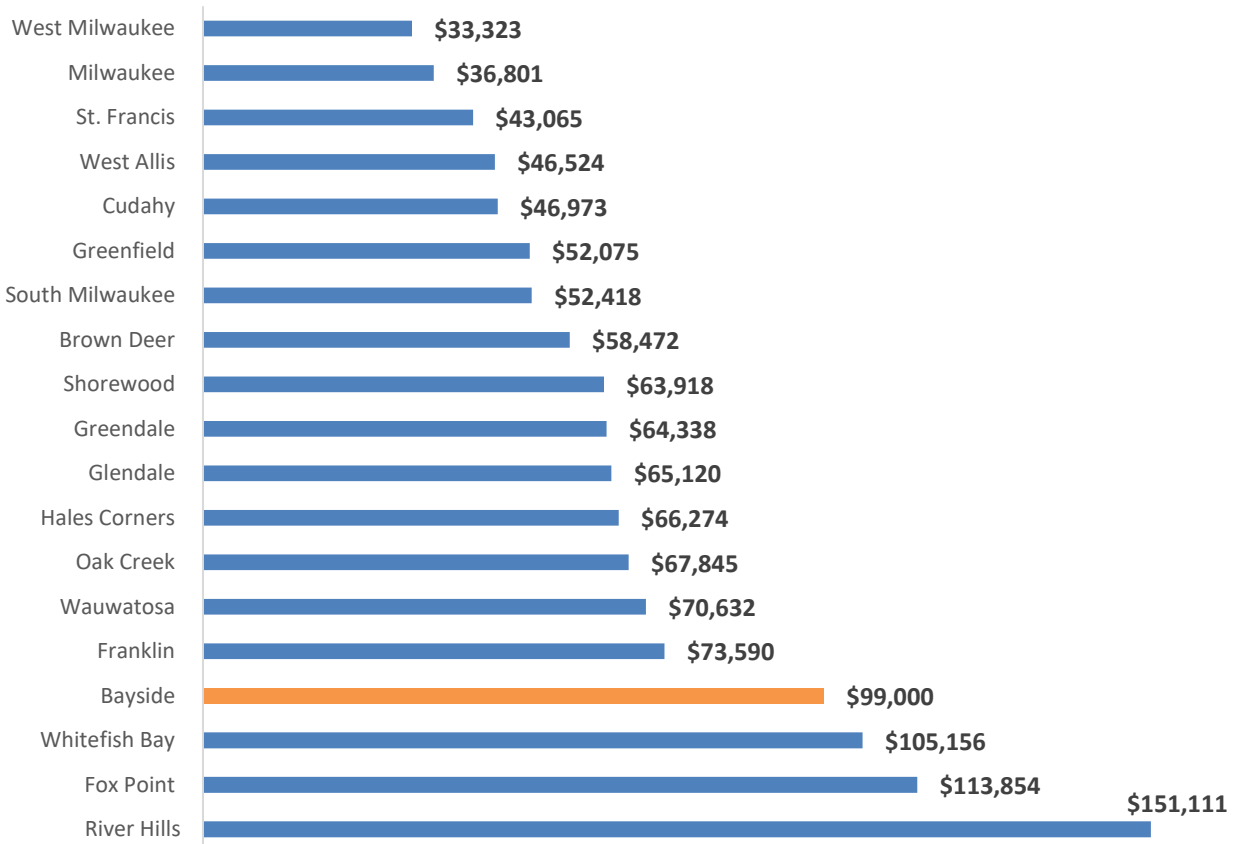
**Analysis:** Bayside has one of the highest rates of education with 97% of all Bayside residents having at least graduated high school.



## Median Income

**Description:** This tracks the median annual income for the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** By measuring the median annual income of the residents of the Village, there can be a better understanding of the demographics of the community, lifestyle of the residents, and community needs.



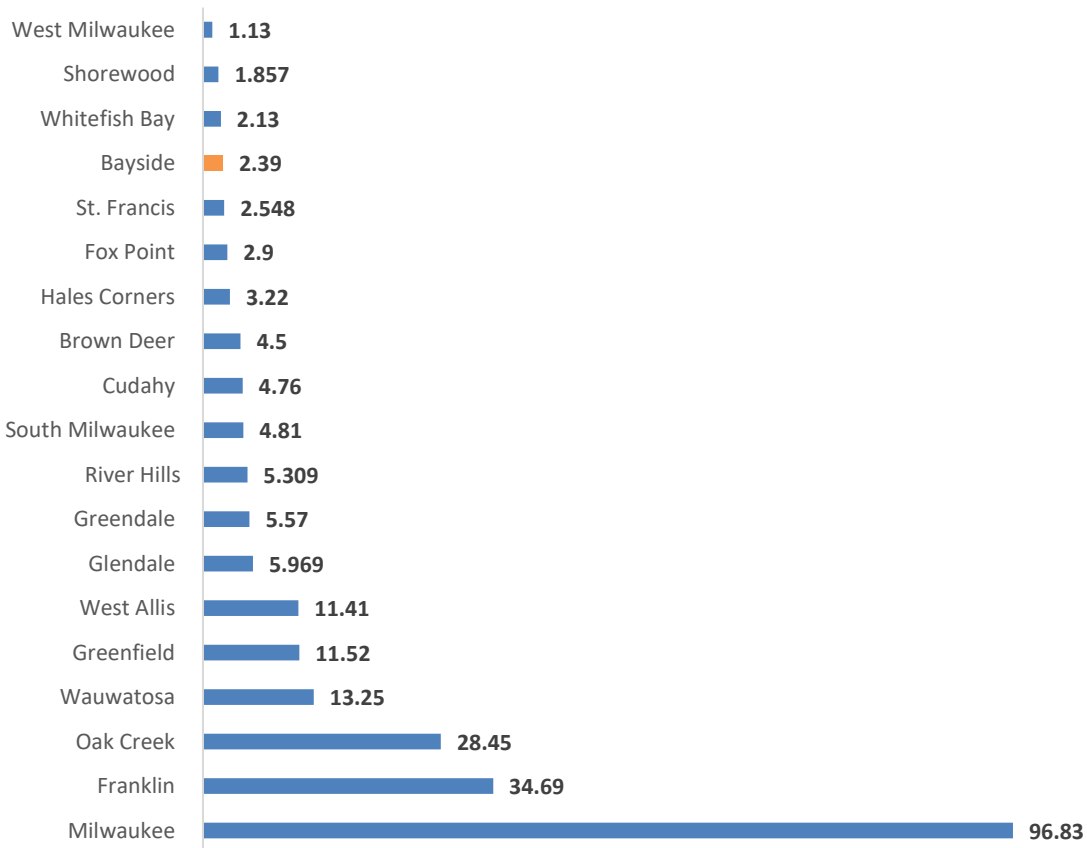
Source: US Census Data

**Analysis:** For the Village of Bayside, the median income is \$99,000, which is considerably above average for the Milwaukee area. Only Whitefish Bay, Fox Point, and River Hills have higher median incomes. All four communities with the highest median income are in the North Shore.

## Land Area in Square Miles

**Description:** This measures the physical size of the Village of Bayside, as well as other communities in the Milwaukee area, in square miles.

**Purpose:** The land area of the Village, especially when compared to other communities in the area, can help to determine population density as well as land use opportunities.



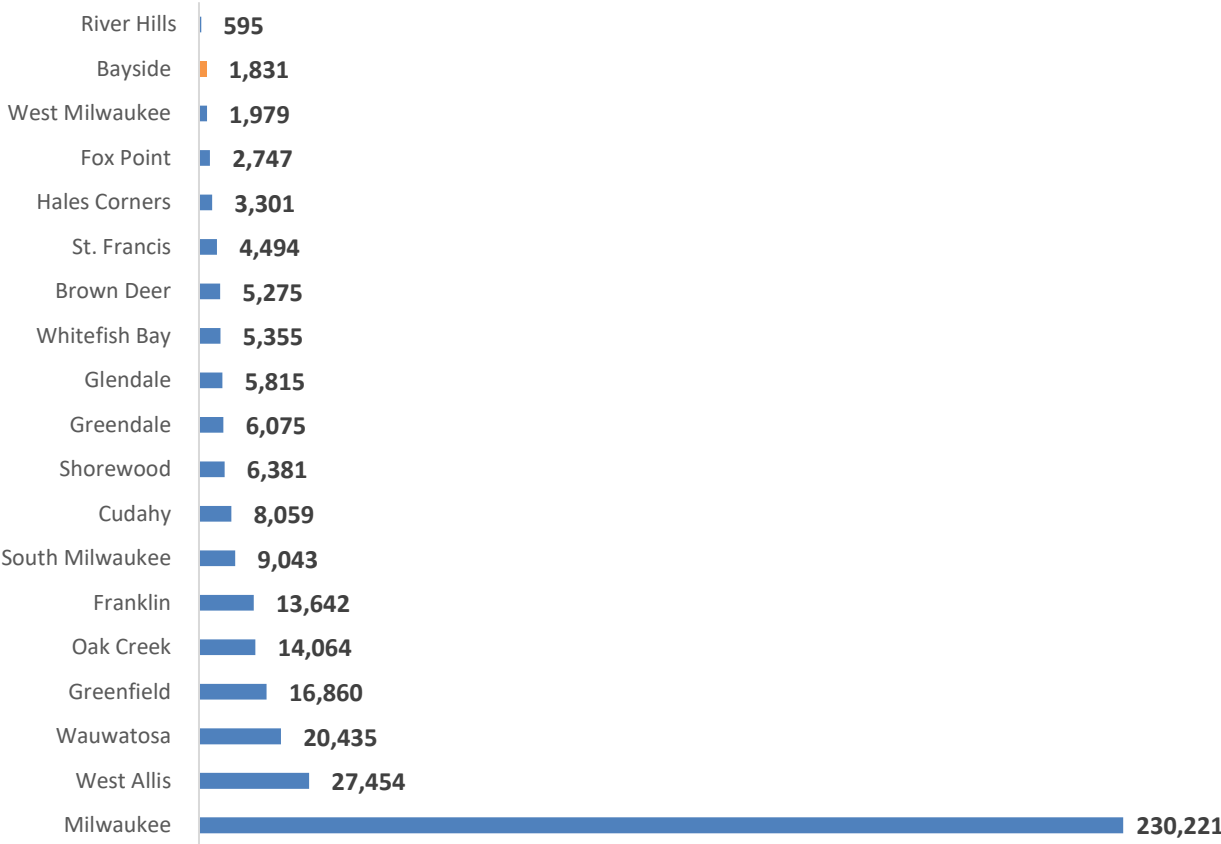
Source: US Census Data

**Analysis:** The Village of Bayside covers a relatively small area of land at 2.39 square miles, which results in a population density of 1,836 residents per square mile.

# Number of Households

**Description:** This statistic tracks the number of individual households in the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** By keeping track of the number of households in the Village, insight can be gained about the Village and show the average number of people in each household when compared to the overall population.



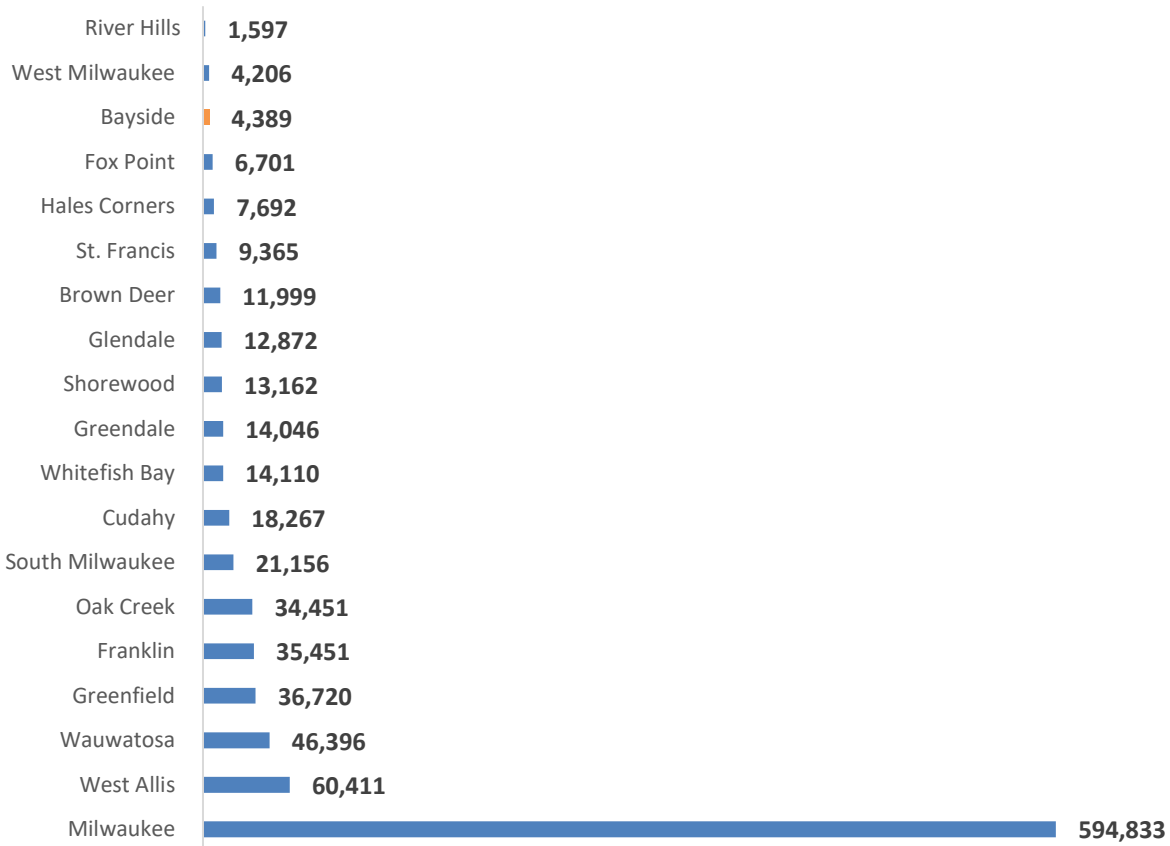
Source: US Census Data

**Analysis:** Within the Village of Bayside, there are 1,831 households, which accounts for three-tenths of one percent of the households in the Milwaukee area. Only River Hills has less households among comparison communities.

## Population

**Description:** This tracks the total population of the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** Measuring the population of the Village provides necessary data for a variety of different pieces of information, such as population density, household size, and general demographic information.



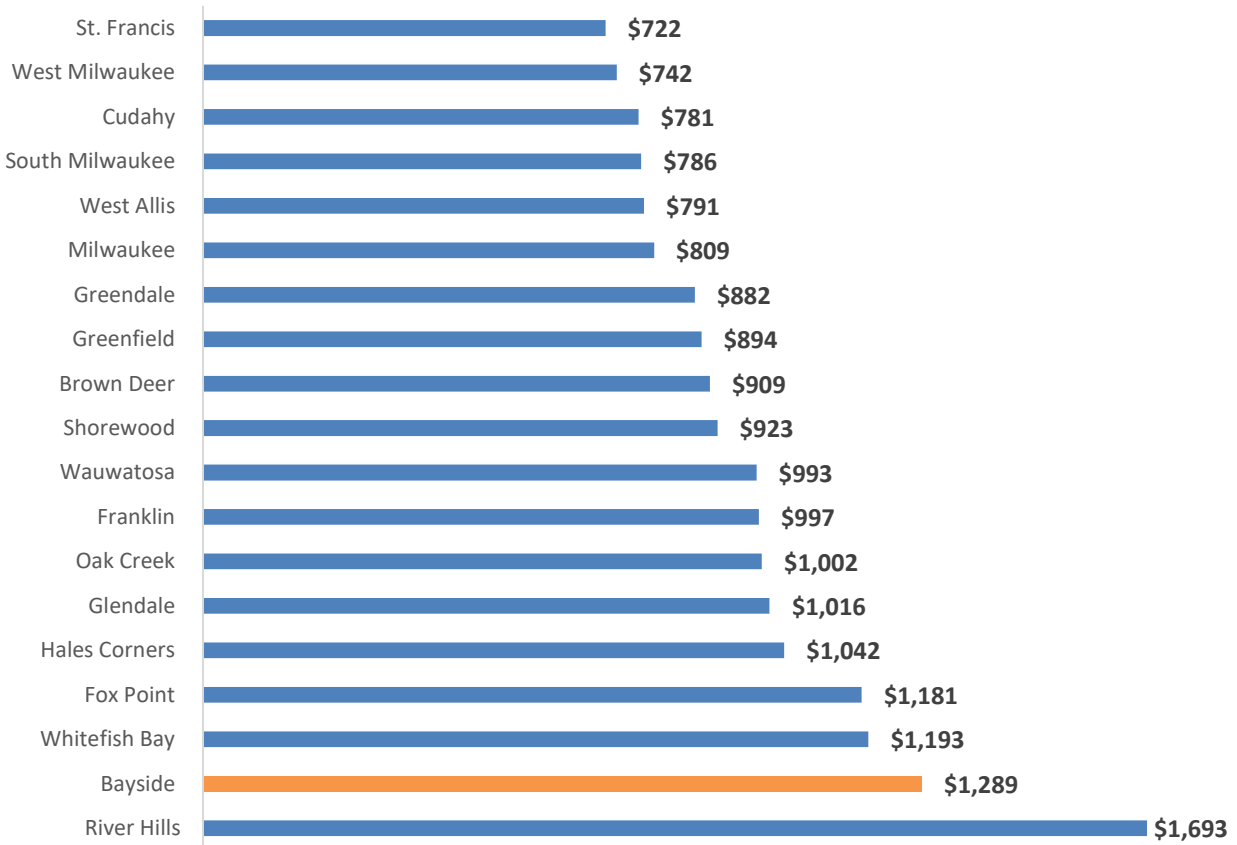
Source: 2010 US Census

**Analysis:** The Village of Bayside is home to 4,389 residents. Only River Hills and West Milwaukee had a smaller population than Bayside.

## Median Rent per Month

**Description:** This measures the median cost of rent in the Village of Bayside, as well as other communities in the Milwaukee area, per month.

**Purpose:** The median cost of rent per month helps to determine the cost of living in the Village.



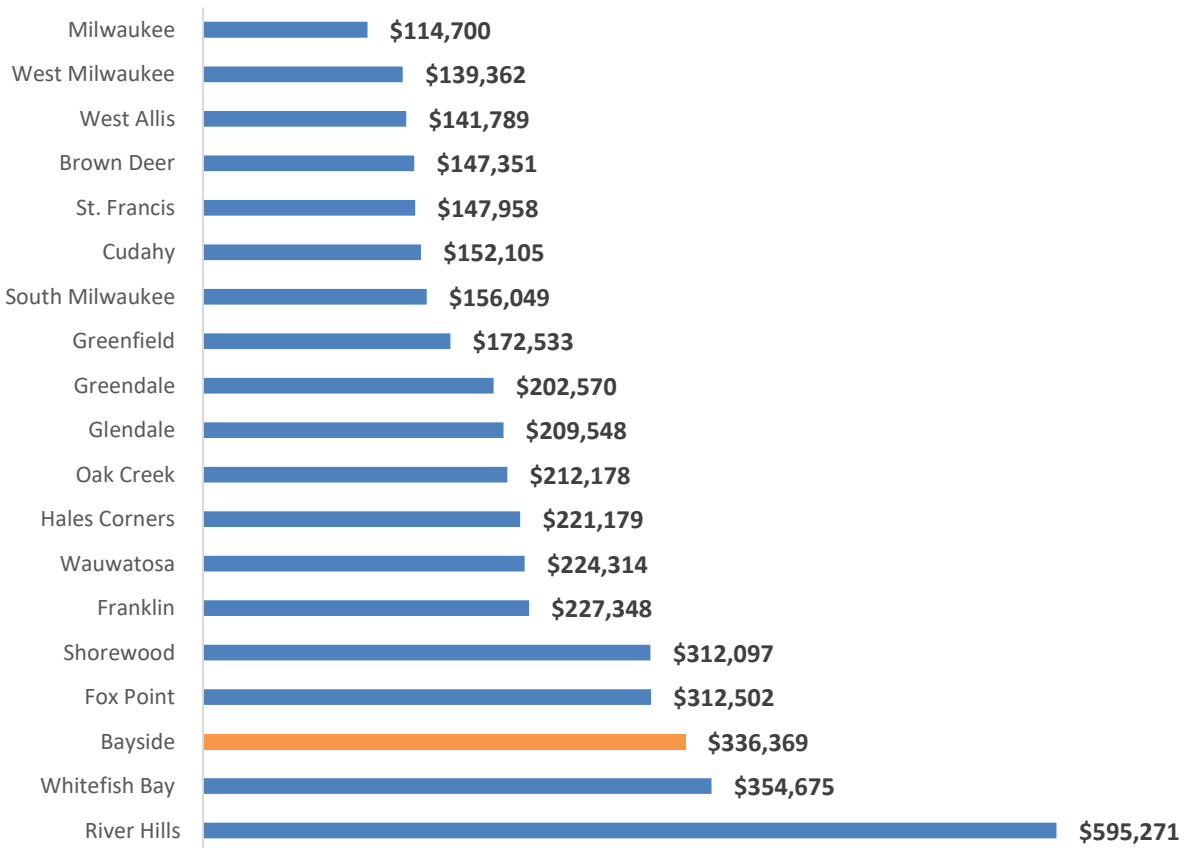
Source: city-data.com, 2016

**Analysis:** The median monthly rent in the Village of Bayside is \$1,289 per month – much higher than the majority of the other comparison communities. This is likely a reflection of a higher median income in the Village and limited opportunities for rent. The Village is predominantly comprised of single-family households.

## Median Home Value

**Description:** This measures the median value of a home in the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** The median value of homes in the Village shows the cost of moving to, as well as living in, the Village.



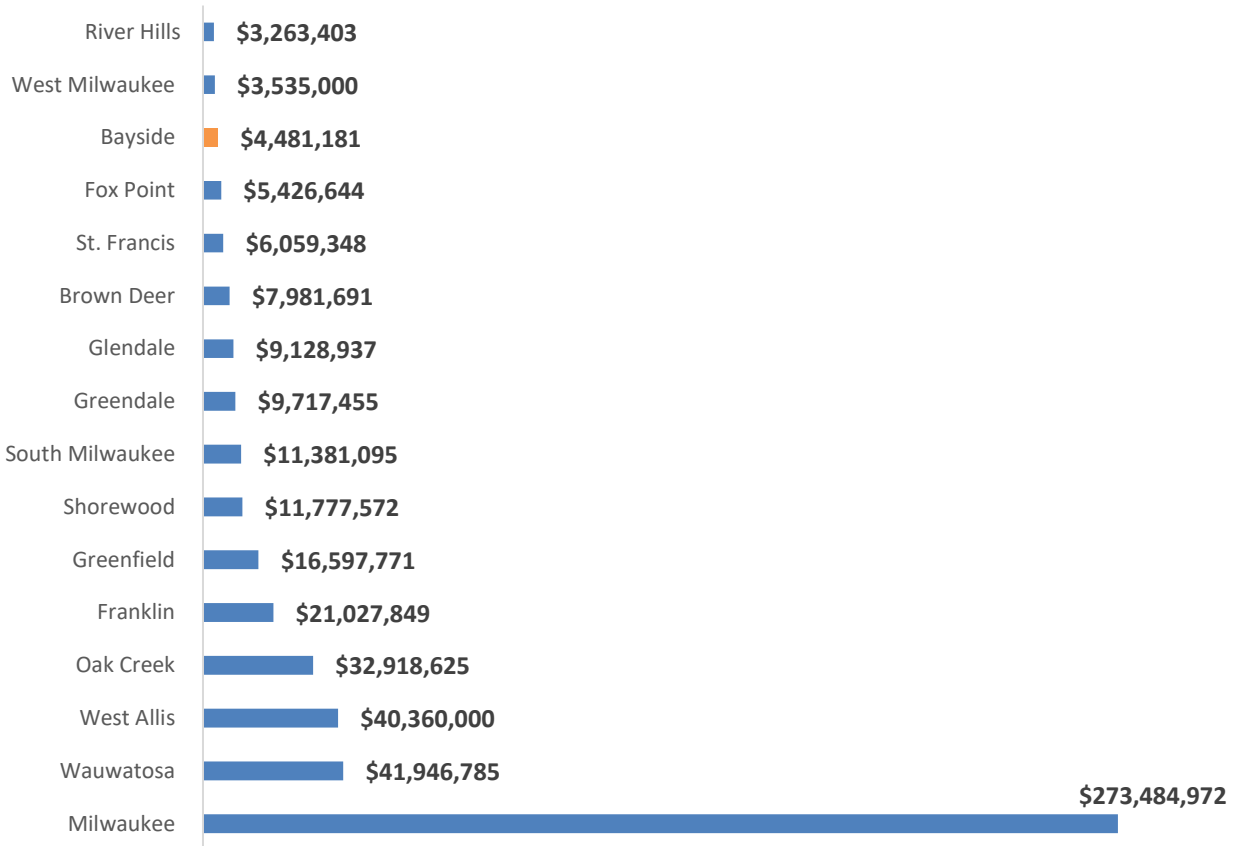
Source: city-data.com, 2016

**Analysis:** The median home value in the Village of Bayside is \$336,369, which is well above the average of the comparison communities. The high value of homes can be attributed to a desirable location, housing stock, amenities, quality of schools and general nature of the community.

## Property Tax Levy

**Description:** This measures the levy on property taxes in the Village of Bayside and compares to other communities in the Milwaukee Area.

**Purpose:** The property tax levy shows the total amount of property taxes to be collected, which influences the tax rate.



Source: Wisconsin Policy Forum MunicipalFacts18

**Analysis:** Bayside has the third lowest tax levy among all comparison communities. Due to levy limit restrictions, the annual increase in the tax levy has not kept pace with the consumer price index (CPI). River Hills, West Milwaukee, and Bayside's tax levy are in the same order as their population.



## Bond Ratings

**Description:** This statistic compares the bond ratings between the Village of Bayside and other communities in the Milwaukee Area.

**Purpose:** Comparing bond ratings for the communities in the Milwaukee area helps to show how the Village's bond rating compares to other communities.



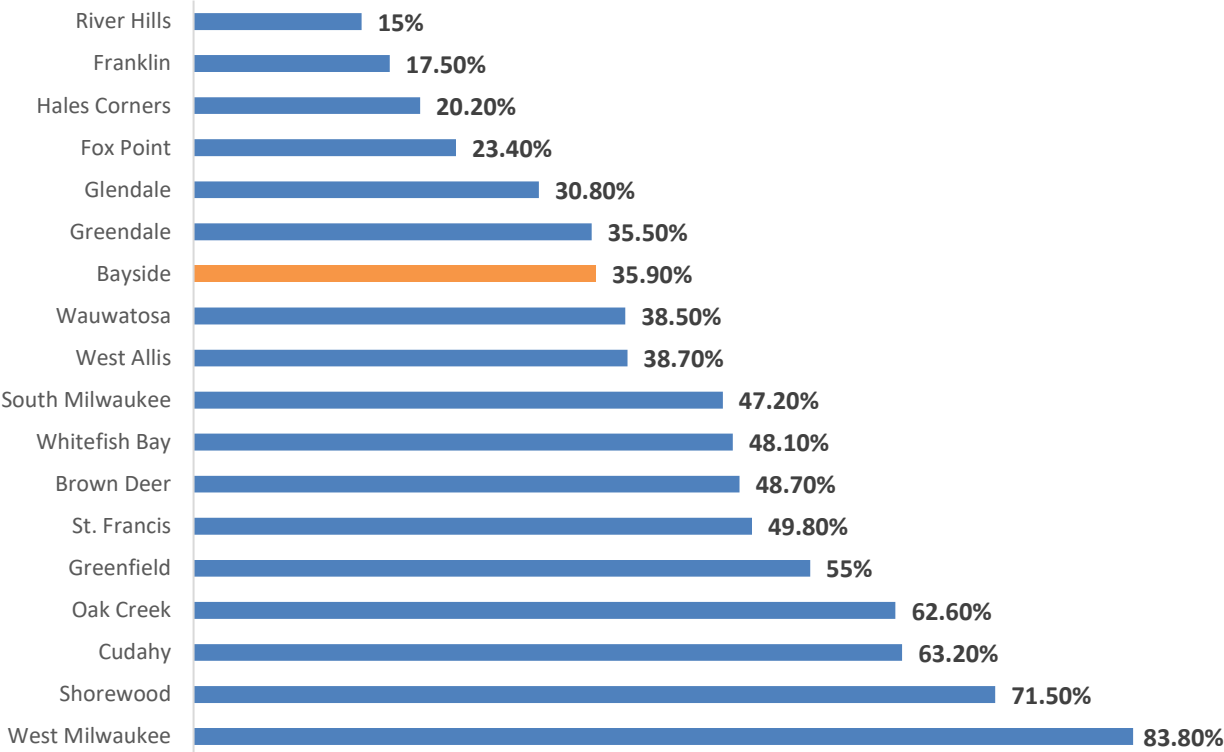
Source: Municipalities

**Analysis:** The Village continues to maintain a Aa2 bond rating due to its strong financial condition. Aa2 is the highest achievable bond rating given the Village's population.

# Percent of Allowable Debt Used

**Description:** This measures the amount of debt each community in the Milwaukee area has relative to the allowable debt amount for said community.

**Purpose:** Measuring the percent of allowable debt used helps to understand borrowing practices and the amount of debt each community has relative to its own debt capacity.



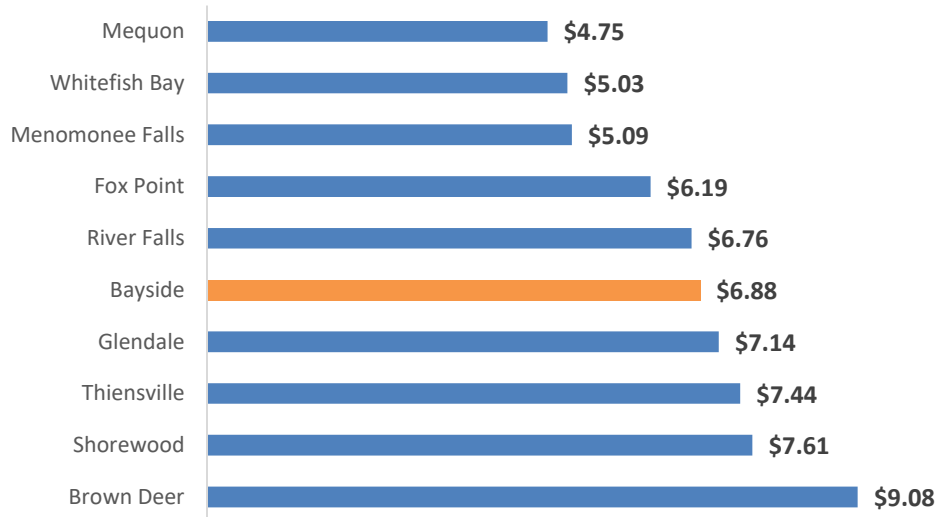
Source: Journal Sentinel, 2018

**Analysis:** The Village is among the lower half of comparison communities in terms of percent of allowable debt used. Maintaining a reasonable debt level provides the Village with flexibility going forward when undertaking capital projects and maintaining operating expenses.

## Municipal Property Tax Rates

**Description:** This data describes the property tax rates for the Village of Bayside and compares to other communities in the Milwaukee area.

**Purpose:** Comparing municipal property tax rates provides insight into revenue generation and property values among communities.



Source: Wisconsin Policy Forum MunicipalFacts18

**Analysis:** The Village is near the mid-point in terms of tax rate. The North Shore communities of Brown Deer, Shorewood, and Glendale have higher municipal property tax rates than Bayside while River Hills, Fox Point, and Whitefish Bay are lower.

## Telling the Story through Case Studies

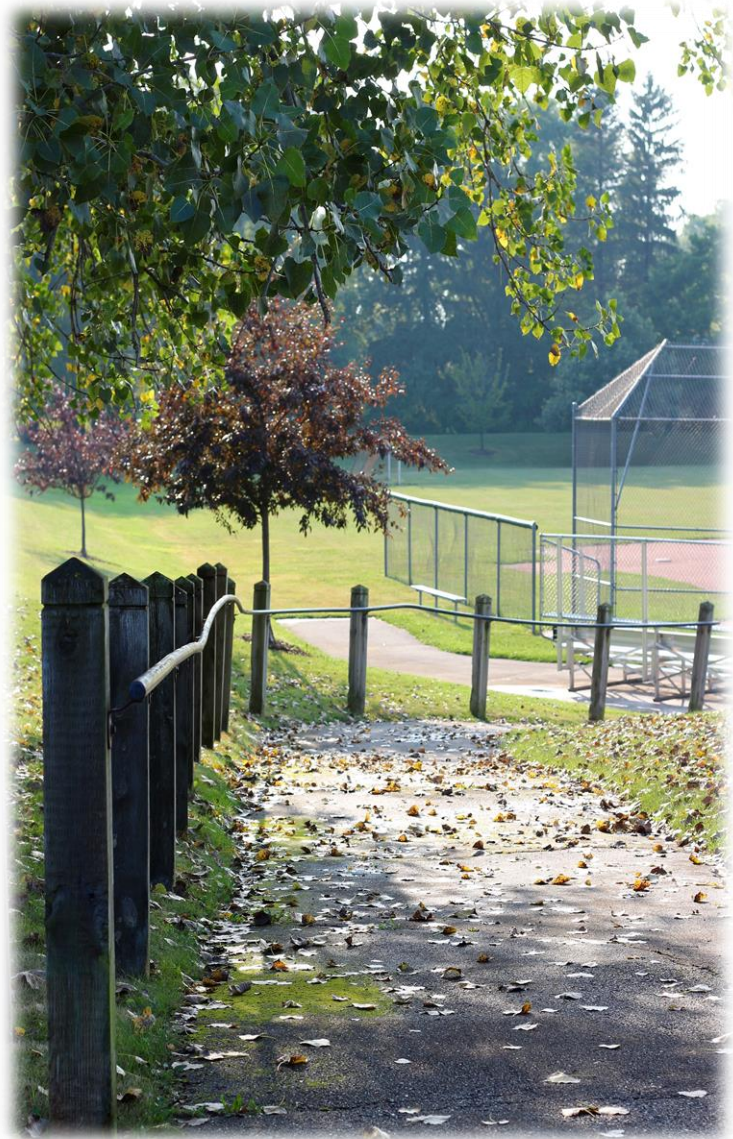
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While the previous section on performance measurement includes some analysis, it is primarily metric-focused. However, numbers only tell part of the story. The following pages include case studies which dive deeper into a particular subject. The topics are submitted by each department and provide a unique insight into day-to-day operations as well as higher level goals and programs.

Topics vary from voting to building permits to a new Sector Chief Program. While the topics and content may differ, the commonality among all the case studies is a continued emphasis on furthering the Village's strategic initiatives of Fiscal Integrity, Service, Excellence, Civic Engagement, and Sustainability.

These case studies also incorporate numerous data points and an expanded analysis to provide more detailed insight into the story being told. Sometimes facts and figures can be straightforward, but more often than not, data needs context to create a full picture.

We hope that you enjoy reading a selection of case studies that help illustrate more about Village operations.



Ellsworth Park

# Are We an Engaged Electorate? Voter Participation in Bayside

## Purpose

This case study explains the importance of voting and examines voter turnout and participation of Bayside residents over the last few years.

## Strategic Initiatives

Civic Engagement

## Lessons

**Lesson #1:** Voting is one of the best ways citizens can participate in government and provides them with a voice in their own community.

**Lesson #2:** The Village of Bayside has a much higher rate of voter turnout than the rest of the country.

**Lesson #3:** Registering to vote is easy and can be taken care of at Village Hall.

Voting provides citizens the opportunity to express what they want out of their village, their state, and their country, as well as the opportunity to choose their own representatives and leaders, who will in turn work towards the betterment of their communities and implement the vision that their constituents want to see.

## Elections

General elections in America take place on the Tuesday after the first Monday in November. The election that receives the most attention in the press is the federal election for President of the United States that take place every four years. These generally have higher turnout. Every two years, elections are held for a variety of other offices, from local officials to U.S. Senators.



Elections are also held every spring for various state and local offices as well as referendums to vote on state-wide policy changes, such as amendments to the Constitution of the State of Wisconsin, or bills from the Wisconsin Senate or State Assembly. Bayside voters have the opportunity to vote in all of these different elections, though voter participation rates are very different between different types of elections.

## Voter Participation in Bayside

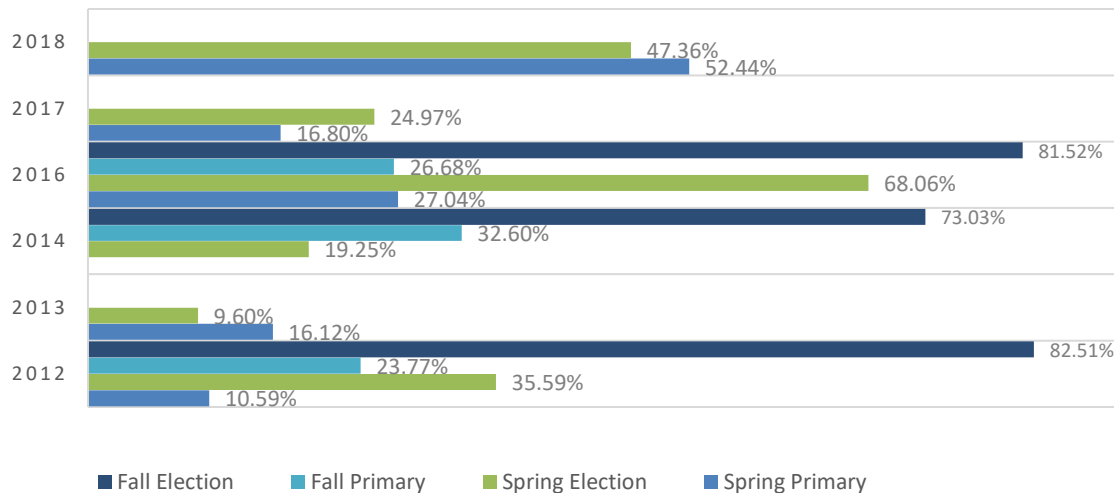
Voter turnout around the country averages 55% of the voting-eligible population since the turn of the century in Presidential elections. During midterm elections - elections in which the President is not up for election or reelection - voter turnout rates are much lower, averaging 40% of the voting-eligible population.

The Village of Bayside's own voter turnout in major federal elections is well above average, with participation rates in

recent Presidential elections at around 82%. The following chart shows turnout rates for elections in the last few years:

There are many possible causes of change in voter turnout rates between years, such as candidates, issues, and electoral sentiment. The following graph shows changes in voter turnout in these elections over the past few years.

## VOTER TURNOUT RATES IN BAYSIDE



### Increased Participation through Absentee Voting

Absentee voting has become increasingly popular, reaching an all-time high in 2016 of 54% in Bayside. This process offers the opportunity to anyone who is unable to vote on election day, for any reason, to be able to cast a ballot.

Once ballots for the election are received from the printer absentee voting can begin. Voters are able to receive their ballot via several different means, a ballot can be mailed directly to where the voter is located, emailed, or residents can vote in-person during Village Hall office hours. The simplicity of voting this way, without the crowded long lines on election day, has become the normal way of voting for many voters.

### What Can You Do?

The best thing you can do to have a say in public policy is to get out and vote. Citizens can register to vote at Village Hall, and elections are held there as well. My Vote Wisconsin, accessible at [myvote.wi.gov](http://myvote.wi.gov), has a variety of helpful resources available, including voter registration info, information about where and when to vote, a preview of what will be on the ballot, information about absentee voting, and more.



# Collectors Are Not the Recipients: Breaking Down the Tax Bill

## Purpose

To illustrate the breakdown of the various taxing districts, how the totals are prepared, and where the money goes

## Strategic Initiatives

Fiscal Integrity

## Lessons

**Lesson #1:** While the Village collects taxes, only 25% is used for municipal purposes.

**Lesson #2:** Each taxing jurisdiction submits their tax levy; the Village has no say in how much they can request.

**Lesson #3:** Residents have an ability to control tax referendums (increase above the State allowed amount) from school districts by voting for or against them during the election process.

Each December, residents receive a tax bill addressed from the Village of Bayside.

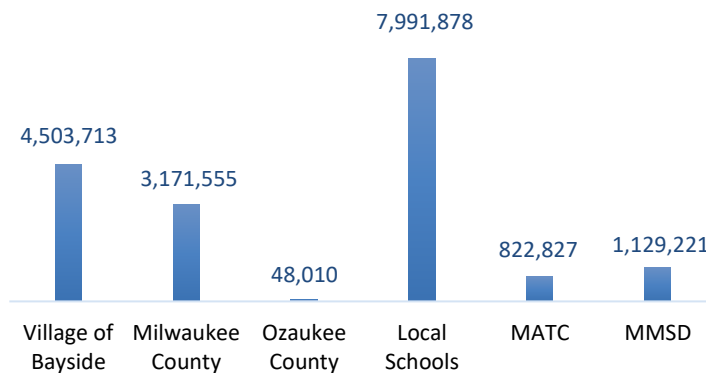
While it says, "Village of Bayside" on the envelope, it really should say "Milwaukee or Ozaukee County", "Fox Point/Bayside School District or Maple Dale/Indian Hills School District", "Nicolet High School", "Milwaukee Area Technical College", and "Milwaukee Metropolitan Sewerage District".

Assessed Value	Ass't. Value	Total Assessed Value	Ass. Acres	Net Assessed Value Rate																																																																
318,000	177,000	495,000	0.3952	0.02300781																																																																
Est. Full Blk. Land	148,250	Est. Full Blk. Improvements	185,750	Total Est. Full Blk.	334,000																																																															
<b>Taxing Jurisdiction</b> <table border="1"> <thead> <tr> <th>2016</th> <th>2017</th> <th>2016</th> <th>2017</th> <th>% Tax Change</th> </tr> <tr> <th>Full Blk. Ass. Allocated Tax Dkt.</th> <th>Full Blk. Ass. Allocated Tax Dkt.</th> <th>Net Tax</th> <th>Net Tax</th> <th></th> </tr> </thead> <tbody> <tr> <td>STATE OF WISCONSIN</td> <td>583,604</td> <td>602,112</td> <td>2,053.60</td> <td>2,046.29</td> <td>0.4%</td> </tr> <tr> <td>MILWAUKEE COUNTY</td> <td>536,319</td> <td>586,824</td> <td>2,319.08</td> <td>2,268.29</td> <td>+2.3%</td> </tr> <tr> <td>VILLAGE OF BAYSIDE</td> <td>233,533</td> <td>259,763</td> <td>1,548.43</td> <td>1,578.54</td> <td>1.9%</td> </tr> <tr> <td>MAPLE DALE-TROTAN HTS.</td> <td>307,493</td> <td>312,352</td> <td>1,267.15</td> <td>1,261.32</td> <td>+0.4%</td> </tr> <tr> <td>NIKOLET HIGH SCHOOL</td> <td>634,140</td> <td>649,438</td> <td>412.11</td> <td>414.24</td> <td>0.5%</td> </tr> <tr> <td>MATC</td> <td></td> <td></td> <td>372.77</td> <td>388.49</td> <td>+0.7%</td> </tr> <tr> <td>MMSD</td> <td></td> <td></td> <td>-386.25</td> <td>-501.79</td> <td>4.0%</td> </tr> <tr> <td>SALES TAX CREDIT</td> <td></td> <td></td> <td>8,142.05</td> <td>8,055.18</td> <td>-1.1%</td> </tr> <tr> <td><b>Total</b></td> <td><b>2,295,289</b></td> <td><b>2,413,589</b></td> <td><b>77.37</b></td> <td><b>80.26</b></td> <td><b>2.9%</b></td> </tr> </tbody> </table>					2016	2017	2016	2017	% Tax Change	Full Blk. Ass. Allocated Tax Dkt.	Full Blk. Ass. Allocated Tax Dkt.	Net Tax	Net Tax		STATE OF WISCONSIN	583,604	602,112	2,053.60	2,046.29	0.4%	MILWAUKEE COUNTY	536,319	586,824	2,319.08	2,268.29	+2.3%	VILLAGE OF BAYSIDE	233,533	259,763	1,548.43	1,578.54	1.9%	MAPLE DALE-TROTAN HTS.	307,493	312,352	1,267.15	1,261.32	+0.4%	NIKOLET HIGH SCHOOL	634,140	649,438	412.11	414.24	0.5%	MATC			372.77	388.49	+0.7%	MMSD			-386.25	-501.79	4.0%	SALES TAX CREDIT			8,142.05	8,055.18	-1.1%	<b>Total</b>	<b>2,295,289</b>	<b>2,413,589</b>	<b>77.37</b>	<b>80.26</b>	<b>2.9%</b>
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<b>Net Property Tax</b> First Dollar Credit Lottery & Gaming Credit Net Property Tax: 8,064.94    7,975.52    -1.1% Full Payment Due On or Before January 31, 2018: \$9,978.52 Net Property Tax: 7,975.52 JAMES USER FEE: 480.00 SEWER/WATER USER FEE: 223.00																																																																				

## Calculating the Tax Bill

Tax bills are calculated once each taxing jurisdiction submits their certified levy request to the Village. Once those requests are submitted, the various tax credits are applied. Based on your assessed value your individual tax bill is calculated. The chart below shows the requested amounts for the 2017 taxes paid in 2018. In 2017 the amount requested, not including the Villages portion, totaled \$14,207,911. Village residents pay as much for Milwaukee County and Metropolitan Sewerage District services as they pay for Village Services.

## Tax Levy Amount by Jurisdiction



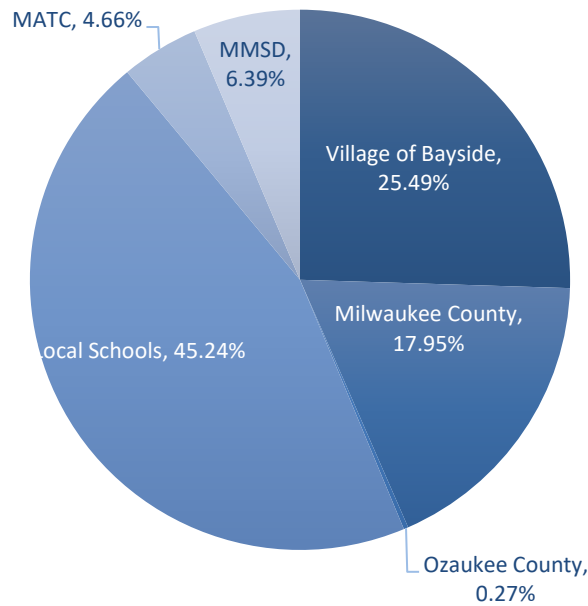
## How is it Spent?

So, what exactly are you paying for? The annual budget is put together using the four strategic values; fiscal integrity, civic engagement, service excellence and sustainability. Tax dollars

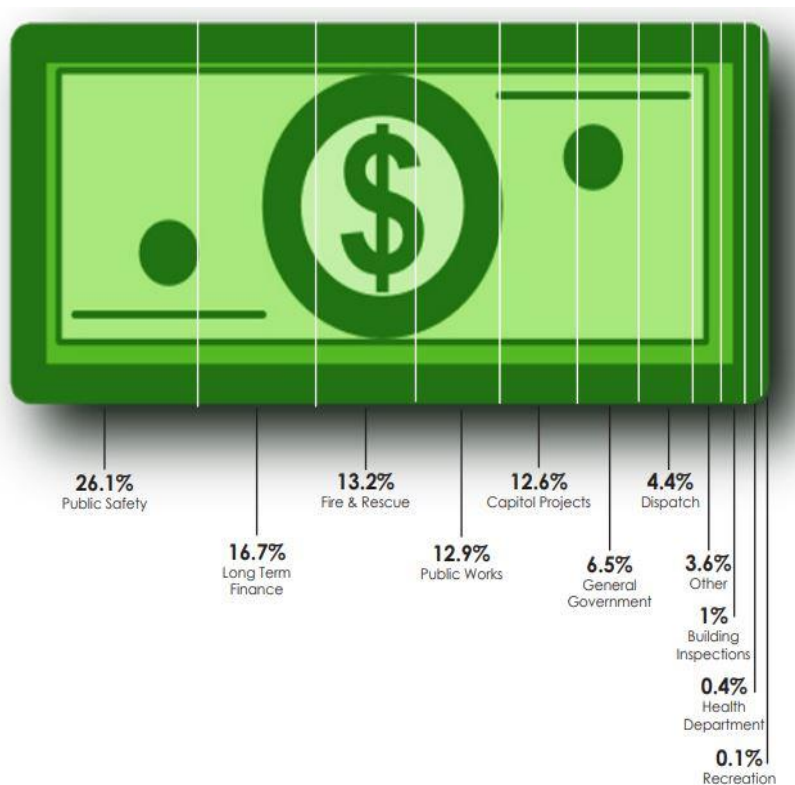


are used to maintain all existing Village services and events, resurfacing streets, police and fire protection, and dispatch services.

### Tax Levy by Taxing Jurisdictions



In 2018, the average home with an assessed value of \$354,869 paid \$210.56 per month for Village services in 2018. \$210 provides a lot of services. Included in the cost of Police is 24 x 7 x 365 protection, vacation checks, drug drop off service, municipal court services, and more. The \$27.49 for Public Works is used to collect garbage and recycling, yard waste and loose leaves, snowplowing and maintaining the Village roads, and much more. 9-1-1 emergency dispatch services cost \$13.10 per month. Library service only costs \$5.51 per month.



To the right is an illustration of how each tax dollar is broken down for Village services.

## Are You Safe and Compliant? Building Permits, Why the Need?

### **Purpose**

Building permits are required for many home projects to protect you and your family from structural failures and fire hazards.

### **Strategic Initiatives**

Service Excellence

Sustainability

### **Lessons**

**Lesson #1:** It is the home owner's responsibility to pull the proper permits when doing any home construction project.

**Lesson #2:** Building permit fees are doubled if work is started prior to applying for a permit.

**Lesson #3:** Future home buyers many times contact the Village for proof that permits were pulled when projects are done.

Your home is a large financial investment and construction mistakes can be costly, harmful or even deadly. The purpose behind building codes and permits is to give reasonable assurance that your home is safe from structural failure and guards against a lawsuit or injury. By working with an expert code official, you will benefit from their knowledge. Your permit also allows the building inspector to provide you with guidance to properly complete your construction project in accordance to the code requirements.



### **Why Are Building Permits Necessary?**

Building permits are beneficial to you and our community. By working with an expert code official, you will benefit from their knowledge. Your permit allows the building inspector to provide you with guidance to properly complete your construction project in accordance to the code requirements.



The Village's building inspection contractor requires contractors to be licensed or for you to sign a waiver stating you understand they are not licensed. This helps to ensure that the work being done is completed according to the State of Wisconsin building code and provides a permanent record of work done in your home.

A building permit gives you permission to start construction of a building project in accordance with approved drawings and specifications and provides documentation the work was completed properly. Many future home buyers contact Village Hall before purchasing a home. Your permit documentation is easily accessible for these potential buyers to view.

If you decided not to take out a permit some property insurers may not cover work done without permits and inspections. When you decide to sell your home, future home buyers may require you to prove your project was constructed according to code.

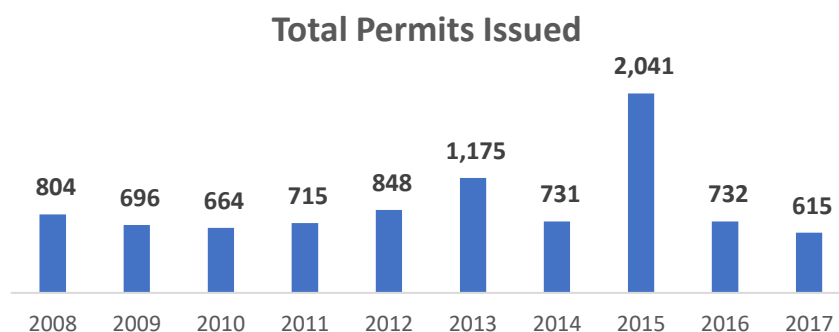
## When Are Permits Needed?

Building permits are needed when you are building a new building, adding an addition, renovating your home, updating electrical, heating, ventilation, air-conditioning and plumbing systems along with many other projects such as fencing, fireplaces and water heaters. If you are planning on any home project, it is recommended you contact Village Hall in advance to determine what permit may or may not be needed.

## Historical Overview of Permits

Up until July 2015, the Village had a residential code compliance program in place. This program required the building inspector to inspect homes prior to the sale of a home to make sure permits had been taken out for projects and that the work had been completed up to code. 46% of all Code Compliance Inspections found that permits had not been pulled. After July 2015, the State prohibited this type of program.

The charts below show the number of permits and revenue generated each year. In 2013 and 2015 the municipal water projects generated a significant number of permits.



The number of permits pulled since 2015 has been decreasing. Many home owners hiring contractors to complete projects, and for one reason or another, permits are not pulled. The building inspector has now become more diligent identifying homes that have work being completed without permits. These homes are easy to spot as contractor signage is usually placed in the front yard, contractor vans and dumpsters are in the driveway, and construction debris is placed at the curb.

## Conclusion

Most projects require a building permit. If in doubt, contact Village Hall or SAFEbuilt, the Village's contracted building inspector, to make sure you have the proper permits for your project. Also, make sure to use a licensed contractor as this helps to reduce the potential hazards of unsafe building construction.

# Measuring Up: Lessons from Performance Measurement

## Purpose

This case study explores the Village's performance measurement program and its role in continuous improvement.

## Strategic Initiatives

Service Excellence  
Sustainability  
Fiscal Integrity  
Civic Engagement

## Lessons

**Lesson #1:** You cannot improve what you do not measure.

**Lesson #2:** Performance measurement applies to all facets of operation.

**Lesson #3:** Effective performance measurement and analysis illuminates opportunities for efficiency and effectiveness improvements.

The Village has a robust performance measurement program that dates back nearly fifteen years. In addition to a long history of performance measurement, the Village has been recognized for the past eight (8) years by the International City/County Management Association for its performance measurement program.

Since 2011, the Village has been recognized three (3) times with the Certificate of Distinction and five (5) times with the Certificate of Excellence, the highest level of accomplishment. In 2018, the Village was one (1) of 57 local governments to be recognized in the world for its performance measurement program and only one (1) of 29 at the level of excellence. The Village was also the only Wisconsin community to be recognized at the level of excellence.



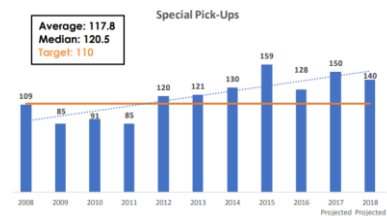
## Benefits of Performance Measurement

Performance management is not just a program or award. It enables the Village to make data-driven decisions and implement innovative solutions. Performance management allows the Village to:

- Efficiently allocate/reallocate resources
- Identify early detection of operational concerns
- Create a history of data collection
- Perform trend analysis over time

The Village has over 150 performance measures which touch all facets of operation. Points of measurement include:

- Accidents investigated
- Traffic stops
- Police patrol miles
- Total dispatch calls
- Dispatch processing time
- Fire response time
- Assessed value
- Registered voters



By tracking each of these measures over time, it provides the Village the ability to ask difficult questions that can result in operational changes and efficiency improvements.

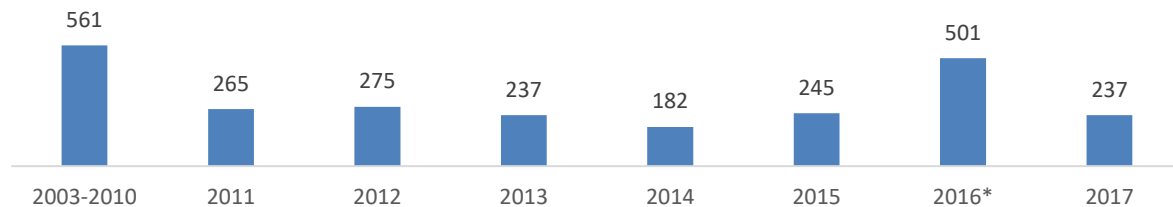
## Proof by Measurement

Talking abstractly about the benefits of performance measurement does little to demonstrate the point. However, a real-world example will better help illustrate the purpose and benefits of performance measurement.

The Village utilizes an automated vacuum system for leaf collection that operates off the controls used for snow plowing operations. By using this set-up, leaf collection moves from a manual process requiring multiple employees to an automated process only requiring one (1) employee. Since the implementation of the leaf vacuum in 2011, annual staff hours have generally been under 300. From 2003 through 2010, the Village averaged 561 hours on leaf collection per year. Since its implementation of the automated system (2011 – 2017, excluding 2016), that average is 240 hours, a 57% reduction in time. It also further reduces the risk of injury to employees.



Loose Leaf Vacuum Hours



## Conclusion and Next Steps in Performance Measurement

Performance measurement is a robust tool that allows the Village to identify trends and implement data-drive efficiency improvements. However, performance measurement is a dynamic, ever changing process. As performance measurement promotes continuous improvement, performance measurement itself must continually improve. To adapt to the changing environment of performance measurement, the Village implemented a Performance Management Dashboard for 2018 and placed added emphasis on comparing performance for similar communities.

By innovating and staying up with trends in performance measurement, the Village will continue to seek out and implement data-driven improvements for service delivery and provision.

### Service Excellence

*Provide solution-based innovative services*

In furthering the strategic initiative of service excellence, the Village strives to provide solution-based innovative services. Key accomplishments from 2017 in furthering service excellence include:

- 24 second dispatch call handling time.
- Cleaned over 24,000 feet of sanitary sewer main and rehabilitated 14 manholes.
- Patrolled an average of 321 miles per day.
- Replaced 67 driveway culverts and re-graded over 9,500 feet of stormwater ditch.
- Participated in the Milwaukee County Northeast OWI Enforcement Task Force.
- Completed 149 special pick-ups and 55 mulch deliveries.

Metric	Measurement	Target	Most Recent	Goal	Status
Police Visibility	Miles Driven per Shift	56	49	Increase	🟡🟢🟠
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	24	Maintain	🟢🟡🟠
Fire/EMS Response Time	Arrival at Scene (Minutes)	6	5 min, 40 sec	Maintain	🟢🟡🟠
Garbage/Recycling Collection	Route Completion Time (Hours)	11	13.6	Decrease	🟡🟢🟠
Value of Services Provided	Survey	80%	95%	Maintain	🟢🟡🟠
Ford Waste Collection	Schedule Compliance (Hours)	72	71.7	Maintain	🟢🟡🟠
Meeting Agenda & Minutes	Completion Date	90%	100%	Maintain	🟢🟡🟠
Proud to Live in Bayside	Survey	80%	94.70%	Maintain	🟢🟡🟠
Recommend to Live in Bayside	Survey	80%	91.70%	Maintain	🟢🟡🟠
Average Street Rating	PASER System	7	7.7	Maintain	🟢🟡🟠
Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	24,060	Increase	🟡🟢🟠
Organizational Accreditation	Departments	2	2	Maintain	🟢🟡🟠

The "Most Recent" measures in the community dashboard are from 2017, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of service excellence. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.



## #5: Maintaining an Urban Forest with Emerald Ash Borer (EAB)

### Purpose

This case study explores maintaining the Village's urban forest while battling a powerful disease.

### Strategic Initiatives

Service Excellence  
Sustainability

### Lessons

**Lesson #1:** The impacts of EAB have become more pronounced within the past year leading to rapid deterioration of ash trees.

**Lesson #2:** Diversity is a critical component of a resilient urban forest.

**Lesson #3:** Complex challenges are often best resolved by working together and sharing resources.

Trees within the Village have been diagnosed with Emerald Ash Borer (EAB) since March 2016. EAB is an invasive beetle that feeds on the ash tree species. Since 2010, the Village has removed over 500 public ash trees with over 600 ash trees remaining. As the effects of EAB have become more pronounced within the past year, additional action on tree removal has become necessary. In 2018, the Village is putting a plan in place to remove 150 public ash trees and counter the removals with new plantings to promote a diverse and resilient urban forest.

### Symptoms of EAB

EAB enters an ash tree and feeds on the inside, killing the tree from the inside out. As most of the damage occurs inside the tree, early detection of EAB is difficult. Some of the noticeable symptoms of EAB that manifest on the exterior of the tree include:

- Crown dieback
- Epicormic sprouting
- Bark splits
- Woodpecker feeding
- D-shaped emergence holes



### Tree Diversity and Its Importance

In 2014, the Village Board adopted a 5% maximum specie threshold for each tree in the Village public right-of-way. Before 2014, the Village had a 12% maximum specie threshold. 12% represents approximately 500 trees in the Village's tree population whereas 5% represents about 200 trees.

Having a maximum specie threshold promotes diversification in the tree population. This diversification is of critical importance when battling a powerful tree disease, such as EAB. Diversification promotes a resilient urban forest that can survive even the worst tree diseases, specie loss, and serves to protect future generations.



### Replanting and Adopt-A-Tree Program

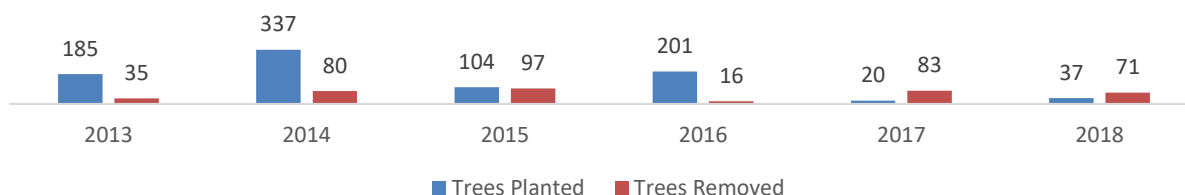
One of the ways in which the Village combats the negative impacts of EAB and maintains a thriving urban forest is through the Adopt-A-Tree program.

Planting the trees in public right-of-way provides the benefits of street trees while creating a partnership with Village residents. In the Adopt-A-Tree program, a resident and Village share the

costs for the tree to be planted. Residents are provided with five (5) to six (6) different tree species options that promote specie diversification. The options provided are trees that are less common in the Village and avoid the 5% maximum specie threshold.

The Village and resident then coordinate the location to plant the new tree on their property in the public right-of-way. Village crews then plant the new tree, provide a fresh layer of mulch around the tree, and place a watering bag on the tree for the season. Residents monitor and re-fill the water bags as needed. Crews remove the watering bags in fall and the tree is officially adopted by the resident. The resident then assumes maintenance responsibility for the tree and cares for it.

### Tree Removal and Planting



### Award-Winning Community

The Village has been recognized in several capacities for its efforts in maintaining a diverse urban forest and battling the impacts of EAB. The Village has been recognized as a Tree City USA since 2008 and received the Tree City Growth Award since 2011. The Growth Award recognizes the Village's innovative projects and programs as well as increased commitment of resources for the urban forest.



Recently, the Wisconsin Department of Natural Resources conducted an urban forest assessment. The assessment found that over 66% of the Village is covered by tree canopy, which ranks fifth in the State of Wisconsin.

### Conclusion

EAB is a debilitating tree disease that has been in the Village for a number of years, but officially confirmed in March 2016. The impacts of EAB have intensified recently which has resulted in a rapidly deteriorating condition of ash trees. To mitigate the impacts of future tree diseases, the Village enacted a stringent maximum specie threshold of 5% to promote diversification and a resilient urban forest. The Adopt-A-Tree Program has been implemented to promote a diverse tree population.

The Adopt-A-Tree Program is a partnership for planting new trees between the Village and residents. Residents and the Village share costs in purchasing the tree, Village crews plant and provide initial care, and residents then accept maintenance responsibility and care for the tree completing the adoption process. The Village's efforts have resulted in being recognized as a Tree City USA for ten (10) years in a row, receiving the Tree City Growth Award for seven (7) consecutive years, and having over 66% tree canopy cover for the fifth best percentage in the State of Wisconsin. The Village remains diligent in caring for and maintaining its diverse and resilient urban forest.



## Just Bag It: Methods in Collecting Yard Waste

### Purpose

This case study explores the Village's collection of yard waste in regard to amount of time taken by collection type.

### Strategic Initiatives

Service Excellence

Sustainability

Fiscal Integrity

Civic Engagement

### Lessons

**Lesson #1:** Always continue to evaluate methods and ways of service provision with advanced technology integration as allowable.

**Lesson #2:** Flexibility in scheduling and collection methods helps address ever-changing variables.

**Lesson #3:** Bagging yard waste creates a tidy appearance in the Village and increases collection efficiency.

The Village attempts to quantify service delivery and provision as much as possible. Yard waste collection is one of the most popular Village-provided services. In fact, 31.7% of 2017 Community Survey respondents ranked yard waste as the most important service the Village provides. The time taken to collect yard waste varies significantly depending on type of collection, weather conditions, and number of piles. Recently, the Village has begun tracking the number of yard waste piles collected against the number of hours taken to collect yard waste. This data will provide additional insight into efficient and effective service delivery.

### How Long Will It Take?

The Department of Public Works (DPW) crew collects yard waste as a service to residents in the Village from spring through fall. The collection process continues to evolve as the Village works to find the most optimal way to serve residents through collections.



Yard waste collection is very different from garbage or recycling collection. With these collections we know how many homes we have to collect, how many cans are at each home, and how long it takes us to pick up each can. With all these known factors, we can calculate how long it will take us to collect an entire area and can create a reliable and consistent schedule. This is not true with all the unknowns in yard waste collection.

While yard waste collection is a highly valued service by residents, it comes during a very busy time for DPW. Spring and summer months are when crews are conducting stormwater repair work, tree planting, sewer manhole repair, and many other projects that require nice weather.



Yard waste is also difficult to schedule because volume and quantity can vary significantly. The amount of yard waste is dependent on the weather as well which varies from summer to summer and week to week. Wet weather slows down the crews. Cans set out are filled with water and the brown bags deteriorate in the rain which can make them harder to collect.

## Taking the Time

The Village crews continue to spend more and more time on yard waste collection. In 2017, the average time spent on a yard waste collection was over 120 hours. However, this trend may be able to be reversed through efficiencies and innovation in collection methods. From 2011 to 2017, the average collection took 91.8 hours.

Year	Hours spent on yard waste (per year)	Hours spent per collection
2011	1,328	88.5
2012	859	61.4
2013	1,029	68.6
2014	959	73.8
2015	978	97.8
2016	1,436	130.5
2017	1,219	121.9

So far in 2018, there have been seven (7) regular and five (5) bagged yard waste collections.

491.75 hours have been spent collecting regular yard waste, with an average of 70.25 hours per regular yard waste collection and 8.0 loose piles per hour. Crews are averaging 28.9 hours per bagged yard waste collection and 12.7 bagged yard waste piles per hour. Based on these figures, crews are able to complete a bagged yard waste collection in 58.9% less time.

2018 Yard Waste Collection Statistics					
Regular Yard Waste Piles Collected	Bagged Yard Waste Piles Collected	Regular Yard Waste Hours	Bagged Yard Waste Hours	Regular Yard Waste Piles Per Hour	Bagged Yard Waste Piles Per Hour
3,942	1,830	491.75	144.5	8.0	12.7

## Future of Yard Waste

Statistics and experience show bagging yard waste allows for more efficient, expedient, and tidy yard waste collections. By encouraging more bagged yard waste collections, opportunity arises for more collections per season. The loose pile takes approximately 15 minutes to collect and clean-up in comparison to the three (3) minutes it takes to collect the row of bags below.

The Village has also been pursuing on-demand collections through the use of Access Bayside, an online platform and mobile application. Using the on-demand system allows crews to map the collection route on iPads and close out collection requests as completed. This allows the crew to complete collection without driving up and down every street, which saves time as well as wear and tear on equipment and infrastructure.



## Conclusion

Yard waste is a popular service with a number of variables influencing collection time. The Village is further quantifying collections by counting piles and cross-referencing against the number of hours spent per collection and by collection type. The Village will continue to track performance measures to find efficiency improvements through alternative yard waste collection methods.

## Ways to Improve the Collection Experience

### Purpose

This case study discusses the collection of garbage, recycling, yard waste, and loose leaves as a shared experience for all residents.

### Strategic Initiatives

Service Excellence  
Sustainability

### Lessons

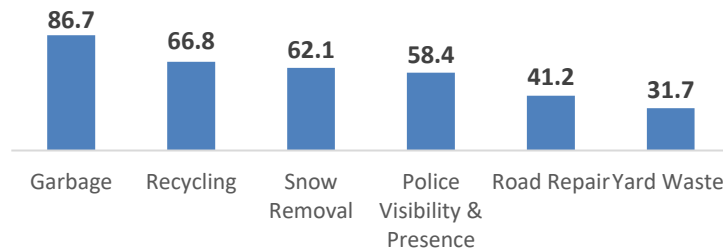
**Lesson #1:** Collections are a priority and of great importance for Village residents.

**Lesson #2:** Actions or habits by one person can change the collection experience for all.

**Lesson #3:** Following collection guidelines can improve the collection experience for all residents.

Garbage, recycling, and yard waste collections are some 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, 66.8% ranked recycling, and 31.7% ranked yard waste in the top-six most valued services. The survey results highlight the needed commitment to excellence in collection services.

### Most Important Village-Provided Services (%)



Given the importance placed on collection services by the community, the Village places a high level of emphasis in maintaining excellent service provision. But, have you ever thought about the role you play in your collection services?

### Yard Waste Guidelines

With the equipment used and methods of collection, it is required that large branches be parallel to the road as opposed to perpendicular. This allows the equipment to be approached from the road and easily scooped up in the grapple.

- Limit bags to 50 pounds
- Bag small piles of yard waste
- Don't place dog excrement or garbage in the yard waste piles
- One (1) pile per property
- Merge piles at the property line
- Do not put dirt in yard waste bags
- Grass clippings, sod, contractor generated debris, and items in plastic bags are not collected





The Village puts these guidelines in place to ensure efficient and effective collections. The guidelines streamline the collection process and create a safe and environmentally-friendly work environment.

### Garbage and Recycling Collection

Some of the most common issues for garbage and recycling collections are:

- Yard waste in the containers
- Cans not close enough to the road
- Cans facing the wrong way
- Not enough room between cans and stationary objects

The Village uses an automated truck for garbage and recycling with an extendable arm. Our truck can collect cans in 12 seconds and move expediently throughout the Village. The Village collects 800 cans per day, 2,500 cans per week, and nearly 130,000 cans per year. To provide efficient services, all items must be included in containers and not left loose along the side or on top of the can.

Village crews begin collections promptly in the mornings and make one pass through the Village. To ensure that your garbage, recycling, yard waste, or loose leaves are collected, all items must be out by 7am.

### Conclusion

Collections are some of the most valued services that the Village provides to its residents. The Village strives to provide the most efficient and effective service delivery. Following the guidelines discussed in this case study will promote a better collection experience. Placing garbage, recycling, yard waste, and even dog excrement in the appropriate receptacles is one step towards more positive collection for residents and staff alike.



# Who's your Chief? Sector Policing and Public Safety through Your Eyes

## Purpose

This case study examines how the Police Department can deliver tailored services to small neighborhoods.

## Strategic Initiatives

Service Excellence

Civic Engagement

## Lessons

### Lesson #1:

Developing new and enhancing existing relationships will result in mutual understanding of sector needs and desires.

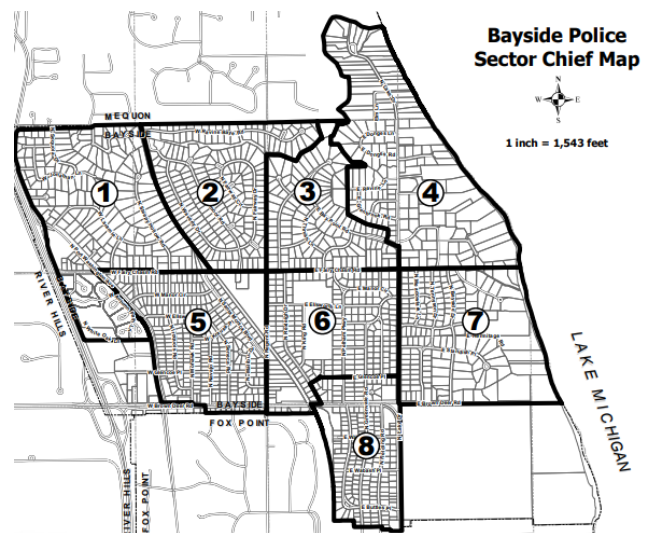
**Lesson #2:** Validation that the program is effective, which will be accomplished by survey, comparative reports and field monitoring.

**Lesson #3:** Intra-departmental performance measurement and analysis will reveal opportunities for Village-wide service improvements.

This case study examines how the Police Department will deliver personalized services to neighborhoods. Just as with the “cop on the beat” who walked a small area and learned the nuances of his residents, so too will the Bayside officer who will understand the needs of his sector because of personal contact. The program commences in January 2019 and is part of the over-arching philosophy of community-based policing.

It's no secret that residents are more likely to report crimes, suspicious activity, and generally interact with the police if they feel they have a “personal” connection with the Police Department. At the same time, police officers (to be referred to as “Sector Chiefs”) who are responsible to develop that personal connection will understand the needs of their sector based upon data, history and anecdotal information derived from the community.

Based upon population saturation within small geographic areas of the Village, eight sectors will be laid out upon which the police officers will focus. The Sector Chief will better meet the needs of his or her residents when frequent, meaningful contact is made.



## Outcomes

The program contains two phases for 2018/19 - Developing relationships and on-going validation.

Early efforts will analyze collected data that depicts neighborhood issues, satisfaction with neighborhood behaviors, opinions of service by the Village (not just the Police Department) and fear of crime or threats to lifestyles.

More than just building relationships, identifying problems and collaborating on solutions will be foundational to the success of the program.

## Contacts

The initial effort is to have each Sector Chief introduce himself/herself and the program to every resident in the sector electronically, by mail, or in person (metric goal is 100% saturation by mail, twice, 30 days apart); contact does not necessarily begin with a "face to face" meeting.

The Sector Chief will also conduct monthly "mobile meetings" designed to generate two-way. A goal of the program is to attain 20% saturation each month until 90% of the residents have met their Sector Chief by the 3<sup>rd</sup> quarter of 2019. The Sector Chief will also be responsible for creating a network of neighbors to enhance community communication and share resources as well as concern.

Sector Chiefs will conduct one sector-wide event or multiple smaller events annually reaching 70% of the sector residents. A survey will allow the Sector Chief to determine priorities for his / her sector and the residents' perception of village appearance, communal behaviors, and threats to the community.



## Ongoing Authentication

Each Sector Officer will contact each residence and business in his/her sector at least semi-annually and report his/her findings to the managing lieutenant. The Chief of Police will review the results of their efforts and the needs of their sector quarterly and will allocate available resources if needed. The Chief of Police will also discuss findings with the Village Manager.

Periodic validation of the program's effective is important. This program must be dynamic and adaptive to the changing environment.

## Intra-Departmental Coordination

In second phase of the 2019 program, employees of the Public Works Department would be introduced to the concept and "paired" with the Sector Chief. It is expected that through interpreting what is observed by "two sets of eyes", that sector is better understood by the Sector Chief and his/her constituent residents.

## Conclusion

Sector Chiefs will bring an added personal touch to public safety and increase the trust that the residents of Bayside have in their public safety providers. Better reporting of incidents and needs will originate at the residents' level because of a deeper connection to the Police Department and Village. Service is enhanced, residents feel connected, and everyone benefits.



# Driving Change: Using Data to Examine the Root Cause of Traffic Issues and Collisions to Facilitate Resolution

## Purpose

This case study examines how data is used to determine and then address root cause issues

## Strategic Initiatives

Service Excellence

Civic Engagement

## Lessons

**Lesson #1:** Accident data will be examined monthly and an enforcement strategy will be developed and implemented to enforce pertinent traffic laws.

**Lesson #2:** Complaints and requests for enforcement will be examined monthly and an enforcement strategy will be developed and implemented to enforce the laws.

**Lesson #3:** Citizens will be able to take an active role in managing traffic complaints.

This case study examines how the Police Department can focus its attention on vehicle collisions attributed to specific violations in specific areas of the Village. It also focuses attention on traffic complaints made by residents about driving behaviors that intrude on the safety of the neighborhood.

## Crash Data

Accident (crash) data is examined monthly and an enforcement strategy developed and implemented to enforce the laws which drivers violate

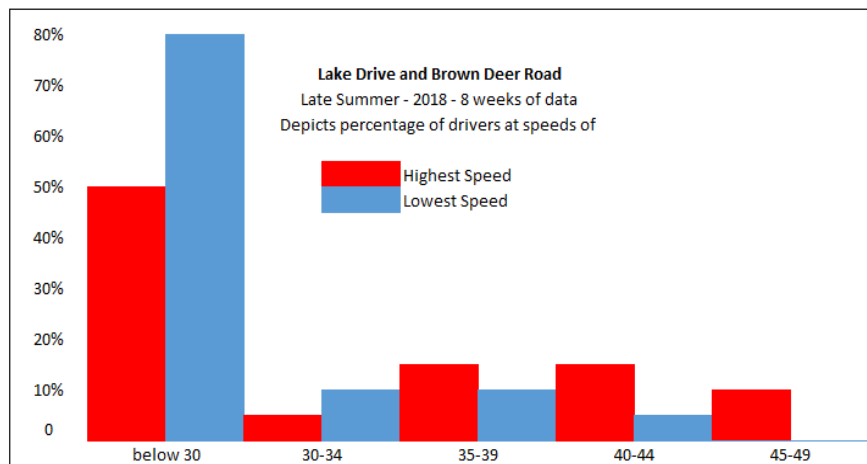


that contribute to or are considered the root cause (first harmful event) of a vehicle collision. As an example, in 2017 there were 38 crashes; 10 were "fixed object" crashes, 28 occurred in traffic. Of the 38 crashes, a citation was issued in 11 of the crashes. The primary or root cause for the crash was driver error. This project will specifically identify the error and target enforcement (e.g. improper turns).

A monthly analysis of collisions, enforcement of traffic laws at specific locations and times, and comparisons to previous years will be made.

## Citizen Requests and Contact

Citizens will be encouraged to borrow a police radar (and be trained in its use) to record speeds of vehicles that seem to exceed the speed limit.





A goal is to encourage resident participation in learning more about driver behavior and understanding their own perceptions of speed and driver conduct. Residents will be encouraged to document, but not act on, speeds of vehicles using a police radar. A warning letter will be mailed to the registered owner of the vehicle that was "speeding". A report of results will be issued quarterly. The radar trailer will be deployed on request of residents for speed-prone areas with reports being given to the residents and neighborhoods.

Complaints and requests for enforcement are examined monthly and an enforcement strategy developed and implemented to enforce the laws which driver's actions attract the attention of residents.

A monthly analysis of complaints and requests will be performed; enforcement of traffic laws at specific locations and times, with results reported to police administration and resident if appropriate, will be conducted.



Accident rates should be reduced because of targeted enforcement; residents will understand they can take an active role in reducing poor driver behavior.

## Nextgen Cars: the Stuff in a Squad

### **Purpose**

This case study examines how technology has changed the ways in which police communicate, patrol and detect activity in their patrol areas.

### **Strategic Initiatives**

Service Excellence

### **Lessons**

**Lesson #1:** Equipment Required vs Equipment Desired.

**Lesson #2:** The Department will evaluate the size and space of a vehicle and the location of the equipment as it impacts the comfort of the police staff.

**Lesson #3:** Technological changes and equipment needs have changed the cars used by the Police Department

This case study examines how technology has changed the ways police communicate, patrol and detect activity in their assigned patrol areas. Police vehicles still perform the basic function of transportation (police and prisoners!) and are often referred to as Patrol Car, Response Car, Traffic Car, Cruiser, Unmarked Car, Beat Car (hailing to the day where police officers walked a "beat" or patrol area).

Police cars are usually passenger car models which are upgraded to the specifications required by the purchasing force. Bayside uses Ford, which provide a "police package" option and is built to police specifications in the factory.

Bayside police cars undergo adjustments for higher durability, speed, high-mileage

driving, and long periods of idling at a higher temperature. This is accomplished by heavy duty suspension, brakes, calibrated speedometer, tires, alternator, transmission, and cooling systems and includes a more powerful engine than would be standard in that model.



Fifteen years ago, the electrical draw on a battery / alternator was substantially reduced when Bayside Police went to LED emergency lighting. Bayside augments these modifications by adding their own equipment and making their own modifications after purchasing a vehicle.

*Did you know that Bayside Police Department drove 117,142 miles in 2017?*

Bayside police vehicles are often equipped with AEDs (Automated external defibrillator), first aid kits, fire extinguishers, LED "flares", barrier tapes, etc.

Bayside Police vehicles use audible and visual warning systems to alert other motorists of their approach or position on the road. While it does not give the officer the right of way, the use of the audible and visual warnings affords the officer a degree of exemption from road traffic. Passive visual warnings (the markings on the vehicle) are another safety measure.

The active visual warnings are usually in the form of flashing colored lights (also known as a 'lightbar'). These flash to attract the attention of other road users as the police car approaches, or to provide warning to motorists approaching a stopped vehicle in a dangerous position on the road.

In addition to visual warnings, most modern vehicles are now fitted with electronic sirens, which can produce a range of different noises. Police driving training often includes the use of different noises depending on traffic conditions and maneuver being performed. In the futures, squads can be fitted with a short-range FM transmitter that interrupts the AM/FM radio of all cars within range.

Police officers use their car to fill out different forms, print documents, type on a computer or a console, consult and read different screens, etc.

Ergonomics in layout and installation of these items in the police car plays an important role in the comfort and safety of the police officers at work and preventing injuries such as back pain and musculoskeletal disorders.

Steel and plastic barriers which ensure that a suspect—who has been frisked, disarmed, handcuffed and seat belted, is unable to attack the driver or passenger and unable to tamper with equipment in the front seat.



The back seat of a police car is safe and easy to clean if needed

Bayside police cars are fitted with mobile computers which are connected via wireless. All Bayside cars are fitted with LASER "radars" that use a focused (and safe) LASER beam rather than a radio wave.

The squad's engine can be left running without the keys being in the ignition. This enables adequate power, without battery drain, to be supplied to the vehicle's equipment at the scene of an incident. The vehicle can only be driven off after re-inserting the keys. If the keys are not re-inserted, the engine will switch off if the handbrake is disengaged or the footbrake is activated.

Each police vehicle is equipped with a standard 12-gauge shotgun, which can fire bean bags, which are typically less-lethal, and often used when deadly force isn't a necessary means of stopping perpetrators. The .223 caliber AR-15 carbine is also part of the squad equipment.

## The Real Cost of 911 Abuse

### **Purpose**

This case study explores the misuse of 911 and the solutions in place

### **Strategic Initiatives**

Service Excellence

Sustainability

Civic Engagement

### **Lessons**

**Lesson #1:** 911 abuse plays a role in pulling unnecessary resources from a true emergency situation

**Lesson #2:** Public education can play a role in curbing the abuse and misuse of 911

**Lesson #3:** When seconds count 911 is there to locate callers and get the necessary help to the scene

Everyday millions of people utilize the 911 system to call for help during emergency situations. Seconds count in emergencies and the primary role of the 911 dispatcher is to determine the nature of the incident and get the appropriate help to the scene as quick as possible. One factor that weighs heavily on the first responders and emergency dispatchers are the number of 911 misdials and hang ups that come into the dispatch center.



### **Types of 911 Errors/Abuse**

911 errors or misdials come in many forms and although the call may last seconds, the cost to the industry is much more significant. Have you ever placed your phone in your pocket and realized later that you butt dialed someone? Believe it or not, many 911 calls come from butt dials or pocket dials. Other sources include children playing with phones, prank calls, dialing too many "1's", etc. It's important to note that whether you hear the phone ring or not, any call to 911 automatically comes to the 911 dispatch center.

At Bayside Communications Center we processed 112,004 incoming calls in 2017, of which 25,611 are 911 calls. Nationwide, the average number of misdials are 40% of the incoming 911 calls, which would be approximately 10,244 calls within the Bayside Communications Center. The average police/dispatch cost to process and send personnel to those calls in \$100/per call. Assuming even half of those calls require police response even though all require dispatch interaction, the estimated cost of misdials is well over \$500,000 annually.

### **What Does It Take to Process a Call?**

With the volume of calls we receive, it is pertinent to decipher in a timely matter, the location and emergency that is occurring, so we can get help to the scene as quick as possible.

1

## Location

because 9-1-1 operators may not have your address, especially if you call from a cell phone.

2

## Situation

Let them know what the emergency is so the right team can be sent to your location.

3

Then, wait for

## Information

Don't hang up. 9-1-1 operators are highly trained professionals.

Any 911 call that comes into the center as a hang up must be called back to make sure the caller wasn't truly trying to get help and the line was disconnected. In addition, every 911 call that sends latitude and longitude coordinates that plot in one of the North Shore Communities, requires an officer to respond to the area to make sure there is no emergency. The thought is that if someone truly needed help and the line disconnected the police need to investigate where the call came from. As you can imagine, if this was a misdial, officers are potentially pulled from other calls to respond to the 911 call. Seconds count, and this abuse or misuse could be the difference between life and death.

### What Can Be Done to Curb the Abuse of 911?

- First and foremost, if you call 911 by mistake, STAY ON THE LINE. This ensures that we are not wasting resources to track your phone to determine your location. Officers will be sent to your location to verify that everything is okay.
- Don't call police for routine non-emergency calls. Not only does this require a resource to respond, but it also could lead to a fine/forfeiture for misuse of 911.
- Don't give your old phones to your kids. While they are no longer assigned a number they are still, in some cases, capable of calling 911.

### Curbing the Abuse

Education is the key in preventing and deterring this abuse, and it starts in schools. While most kids are taught what 911 is, many aren't explained the basics required to call, including knowing your location. In addition, education continues for adults who misdial, when the officer arrives on scene to inform them of their error, and when and how to call 911, or what information can be gained from calling non-emergency phone numbers.



## Purpose

This case study explores the standardization of policies to achieve accreditation for Public Safety Answering Point

## Strategic Initiatives

Service Excellence  
Sustainability  
Civic Engagement

## Lessons

**Lesson #1:** Standardization and best practices pave the way to accreditation

**Lesson #2:** Time saving techniques are developed to aid in duties

**Lesson #3:** Training and adherence promotes teamwork and excellence

## Life as a Dispatcher

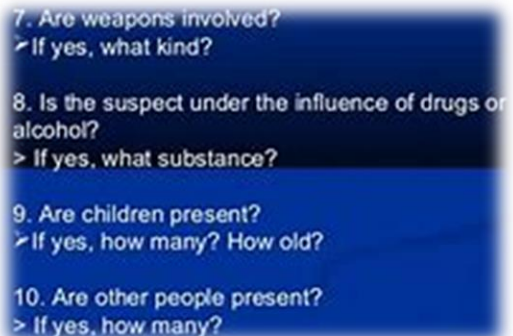
Being a 911 Emergency Dispatcher, is not a career one lightly picks up, the training required for this position is intense and requires a full commitment. A considerable amount of time is invested in new hires as they transition through each of the (4) required phases of training. This initially training typically lasts 3-4 months, and ongoing training is required for all personnel in the dispatch center. The training covers all protocols for police, fire and ems dispatching as well as geography and call taking techniques. Last year alone, BCC staff completed 1,737 hours of training.



## Role of Training

Training in the center has a direct correlation to success as you develop the knowledge base of personnel and implement change through scenario-based efforts. Take for example all the steps necessary to dispatch the appropriate units to a large-scale incident such as a house fire. Running through the motions and placing stress on dispatchers in scenario training allows them to practice techniques and ask questions, as well as prepare them for the real thing.

Training is also a necessary component for accreditation, which measures the protocols and measure in place to ensure the center is following and maintaining best practices in the industry. Accreditation is a component that is relatively new to the emergency dispatching field, however two agencies focus on this; CALEA (The Commission on Accreditation for Law Enforcement), and IAEM (International Academies of Emergency Dispatch). Accreditation provides an endorsement for the PSAP, assures standards and measures are in line with the industry and is a method to display the agencies commitment and dedication.



Besides those mentioned above, here are additional reasons agencies seek accreditation:

- Provides a management model for agency administration and operations;
- Produces better trained public safety personnel;
- Can limit an agency's liability and risk exposure;
- Promotes greater accountability within the communications center or unit; and
- Demonstrates verification of excellence

### **Training for Excellence**

This is certainly no easy task for dispatch centers. The time and commitment necessary to develop policies and proofs to support dispatch functions is measured by (7) categories such as

- Organization
- Direction and supervision
- Human resources
- Recruitment, selection and promotion
- Training
- Operations and critical incidents
- Special operations and Homeland Security

The standardization is measured by what the agencies should be doing and the policies and protocol in place to support that. In addition to submitting your application, there are accreditation evaluations, certifications required for an onsite accreditation manager at the center, followed by public hearings, on-site evaluation, and ultimately a decision made by CALEA or IAEM. Once the agency is accredited there is an annual report that needs to be submitted and the accreditation lasts for three (3) years before the process starts all over again. The commitment and dedication by the PSAP's is an essential part of this process as they strive for excellence. The Bayside Communications Center is currently preparing all the essential components and intends to submit for accreditation by November 1, 2019.



# NextGen 911: Broadening the Future of Public Safety Communications

## Purpose

This case study explores the future of 911 technology and the impact on the community and Public Safety Answering Points.

## Strategic Initiatives

- Service Excellence
- Sustainability
- Civic Engagement
- Fiscal Excellence

## Lessons

**Lesson #1:** 911 technology is constantly advancing, and we need to stay on the forefront of change

**Lesson #2:** Advances in 911 services can enhance response in the communities

**Lesson #3:** Education and training are necessary for 911 advances to be effective

We live in a society largely driven by technology and the use of smartphones. With over 80% of the population using these mobile devices to manage every aspect of their life, including the capability to call 911. Today over 75% of the 911 calls are made by wireless devices, yet our technology on these devices is struggling to adapt to the digital world.

On the horizon is next gen 911 (NG911), which is an internet protocol (IP) based calling system that will replace our aging 911 infrastructure with a new robust infrastructure. This new system will allow mobile and digital devices to communicate with 911 call centers, or Public Safety Answering Points (PSAP's). While technology is still developing, this information sharing could include the ability to share videos, images and texts in addition to the overall quality improvement and resiliency in the 911 system.



## Future of 911

NG911 will be built and funded by states, counties and municipalities and regional authorities, which all are managed and funded differently. While this could cause division between areas that don't support or implement it, is necessary to adapt to the common technology and mobile device use in our society. The NG911 will allow faster updates, seamless transfers between call centers when centers are overwhelmed by calls and may aid in ensuring the first responders have up to date information on what they are responding to.

The future of 911 is unbridled and could eventually relay critical heart arrhythmia info to area fire departments from a digital heart monitor, alerting paramedics before a heart attack. Just imagine what can be relayed from computerized home security devices, digitally connected cars and computer and building alarm systems.

## NG911 in Our Area

The State of Wisconsin has set aside 6.7 million dollars in their 2019 budget to prepare for NG911, which will include text and the ability to send photos to 911. 109 dispatch centers will have the opportunity to participate in this and will be charged a monthly fee, in addition to the initial cost of the equipment. Currently at BCC, we are upgrading the infrastructure in place to receive text to 911 and anticipate this going live in 2020. Some current counties in Wisconsin that accept text to 911 include Brown, Winnebago, Sheboygan, and Waukesha. The Bayside Communications Center is currently developing a plan and implementation recommendation by June 1, 2019, with potential implementation in 2020.



### Weighing the Benefits of New Technology

Although much is still unknown about the applications of NG911, it is a necessary game changer that will provide a robust, digital emergency platform to exchange and share information. The future is uncertain but keeping up with technology and being prepared to act and respond quickly with it are critical components of 911 PSAPS pushing the industry to be more prepared, operate more efficiently and impart and share knowledge necessary to keep responders and citizens safe.

#### Benefits

- Integrates with mobile and digital devices
- Allows for data sharing with 911 calls (video, text, photos, audio)
- More robust system for high volume times
- Improved safety for first responders
- Cost savings recognized by sharing resources

#### Considerations

- May be launched inconsistently by state or Jurisdiction
- Creates funding challenges
- May require governance changes at regional or state level
- Could create a divide between urban and rural areas
- No federal mandate to push
- NG911 updates

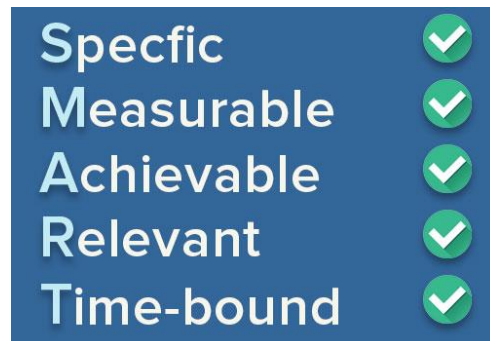
## 2019 Goals

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While the Village Budget adopted 100 goals in 2018, a revised, more results-oriented and data-driven approach in goal setting and achievement, which aligns with the organizational emphasis placed on performance measurement, has been developed for 2019. Effectively measuring and evaluating goal achievement is a complex, yet essential activity. To accomplish a results-oriented and data-driven approach, the Village uses the SMART goal approach. Within each strategic initiative, you will find four (4) SMART objectives.

### What is a SMART Goal?

SMART is an acronym that stands for Specific, Measurable, Achievable, Relevant, and Time-bound. Goals are agreed upon on an annual basis that meet each of these criteria. An example of a SMART goal for the Village would be to identify \$300,000 in new revenue sources, operational efficiency savings, and/or collaboration with other municipalities, as well as identify and apply for \$300,000 in grants between October 1, 2018, and October 1, 2019.



### Why Use Smart Goals?

SMART goals provide an objective and verifiable means to track performance and accomplishment. A common goal of an organization may be to streamline a process and create efficiencies. While this is a nice goal on paper, how does one ensure the goal has been met? A SMART goal of streamlining yard waste collection and increasing efficiency by 40% by December 31, 2019, provides a target and a deadline to objectively measure success.

### Hidden Benefit of Smart Goals

While implementing a focus on SMART goals, the Village maintains a pragmatic approach to goal accomplishment. Operations can run into unexpected circumstances or barriers that are beyond control. This highlights a hidden benefit of setting SMART goals – honest, open dialogue and reflection. If a SMART goal is not achieved, staff is provided with an opportunity to reflect on why the goal was not met and make changes for the future. This provides an unparalleled chance to review internal processes and procedures that can hinder goal achievement. Perhaps there truly was an event that was outside the span of control that prevented a goal to be achieved. More likely, the process or procedures in place are not conducive to goal achievement and can now be altered to remove barriers of success.

### Next Steps

On the following pages, you will find the SMART goals that the Village has set for 2019 which align with our four (4) strategic initiatives – Fiscal Integrity, Service Excellence, Civic Engagement, and Sustainability. There will be a series of four (4) objectives within each service area. Often, these goals are only able to be achieved by accomplishing a series of smaller objectives. Within each service area in the budget, you will find objectives to achieve these larger goals.

## 2019 Goals

Fiscal Integrity: Provide strong current and future stability

### Objective 1

Identify \$300,000 in new revenue sources, operational efficiency savings, and/or collaboration with other municipalities, as well as identify and apply for \$300,000 in grants, by October 1, 2019.

### Objective 2

Submit and receive GFOA Excellence in Budgeting and Comprehensive Annual Financial Report, by August 1, 2019.

### Objective 3

Develop internal financial steering committee by March 1, 2019 and review and competitively bid one-third of all Village contractual services, by September 30, 2019.

### Objective 4

Identify and explore, at minimum, five joint purchasing and collaboration efforts with North Shore communities for operations, capital projects, and equipment, by October 1, 2019.

Fiscal Integrity

## 2019 Goals

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

### Objective 1

Enhance usage of self-service e-portals, such as Access Bayside, by 50%, by October 1, 2019.

### Objective 2

Implement community liaison service model within 12 Village sectors, by March 1, 2019.

### Objective 3

Identify methods to educate, inform, and engage residents in all facets of Village operations by April 1, 2019, as well as coordinate National Night Out Block Party event, by August 31, 2019.

### Objective 4

Develop a comprehensive communications strategy and enhance methods and content of Village Communications, by June 1, 2019.

Civic Engagement

## 2019 Goals

Service Excellence: Provide solution-based innovative services

### Objective 1

Implement SMART goals and performance-based pay system for all employees by January 1, 2019, as well as develop departmental and organizational labor management programs, by June 1, 2019.

### Objective 2

Develop and implement comprehensive customer service program with defined, tangible measurements, by March 31, 2018.

### Objective 3

Identify opportunities to enhance or maximize service delivery areas, identifying five service delivery area issues by March 31, 2019 and develop implementable solutions, by October 31, 2019.

### Objective 4

Receive International City/County Management Association Center for Performance Measurement Certificate of Excellence, by August 1, 2019.

Service Excellence

## 2019 Goals

Sustainability: Provide solutions to promote the Village resources.

### Objective 1

Establish and implement Leadership Bayside program for employees, by March 1, 2019.

### Objective 2

Implement 2018-2023 long-term financial plan through 2018 and 2019 budget, by September 1 annually.

### Objective 3

Enhance urban forest through EAB management plan, Adopt-A-Tree/Cul-de-sac program, and tree planting program, by identifying and removing worst rated trees and planting new trees, by October 31, 2019.

### Objective 4

Each department and operational service area to develop 5-year strategic and business operational plan as well as service methodology provision, by May 31, 2019.

Sustainability



ELLSWORTH  
PARK DAYTON





## BUDGET OVERVIEW

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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 2019 financial blueprint for the Village. The 2019 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 2019 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.



## 2019 BUDGETARY GUIDELINES

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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 2019 Budget guidelines are outlined below, and include:

### Fiscal Integrity

- Implementation of Long Term Financial Plan and updated Debt Service Schedule.
- 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.
- Continued implementation of State health insurance program.

### Civic Engagement

- Promote effective solutions for timely and relevant communications with residents.
- Enhance customer service methods, policies, and responsiveness.
- Provide Community Event opportunities for residents and continue to expand the community event sponsorship program that supports these events.
- Implement Police and Public Works Departments sector chief programs to promote and enhance civic engagement.

### Service Excellence

- Explore enhanced service consolidation and sharing with neighboring communities.
- Maintain public rights-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

- Enhanced implementation of EAB Management Plan.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt in the Village.
- Maintenance of the sewer system to prevent back-ups or overflows. Digitalize all records pertaining to maintenance of sewer systems and infrastructure.
- Implementation of water discharge management program.

## EXPLANATION OF BUDGETARY PROCESS

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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

## 2019 BUDGET SCHEDULE

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### May 2018

- 15 Capital Improvement Plan (CIP) documents distributed to departments.

### June 2018

- 14 Initial 2019 Budget sub-committee meetings:
- Discuss process, guidelines and parameters.
  - Identify operational, service, personnel, and community priorities and issues.
  - Examine long-term financial plan.
- 22 Capital Improvement Plan (CIP) department requests due.
- 2019 Departmental/operational budget worksheets distributed to departments.
- Performance measurement dashboard and trend analysis completed.
- Five-year budget projections and long-term financial plan update completed.
- ICMA Fiscal Analysis completed.

### July 2018

- 12 2018 revenue and expenditure projections completed.
- 2018 department goals and strategic initiatives update due.
- 19 Village Board of Trustees consideration of budget guidelines and parameters.
- 26 2019 Department budget requests due.
- Staff discussion on 2019 Budget

### September 2018

- 20 Case studies due.
- Updated status of 2018 revenue and expense, goals, performance measures due.

### October 2018

- 25 Distribution of Village Manager's recommended 2019 budget, sanitary sewer and stormwater utility fee to Village Board of Trustees.

### November 2018

- 1-8 Sub Committee meetings to review 2019 recommended budget(s).
- 15 Public hearing, final consideration and approval of 2019 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

### December 2018

- 3 Tax bills mailed.

## BASIS FOR BUDGETING

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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 2019, 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. Community Development Authority Fund - 23
5. Public Safety Communications – 26
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:

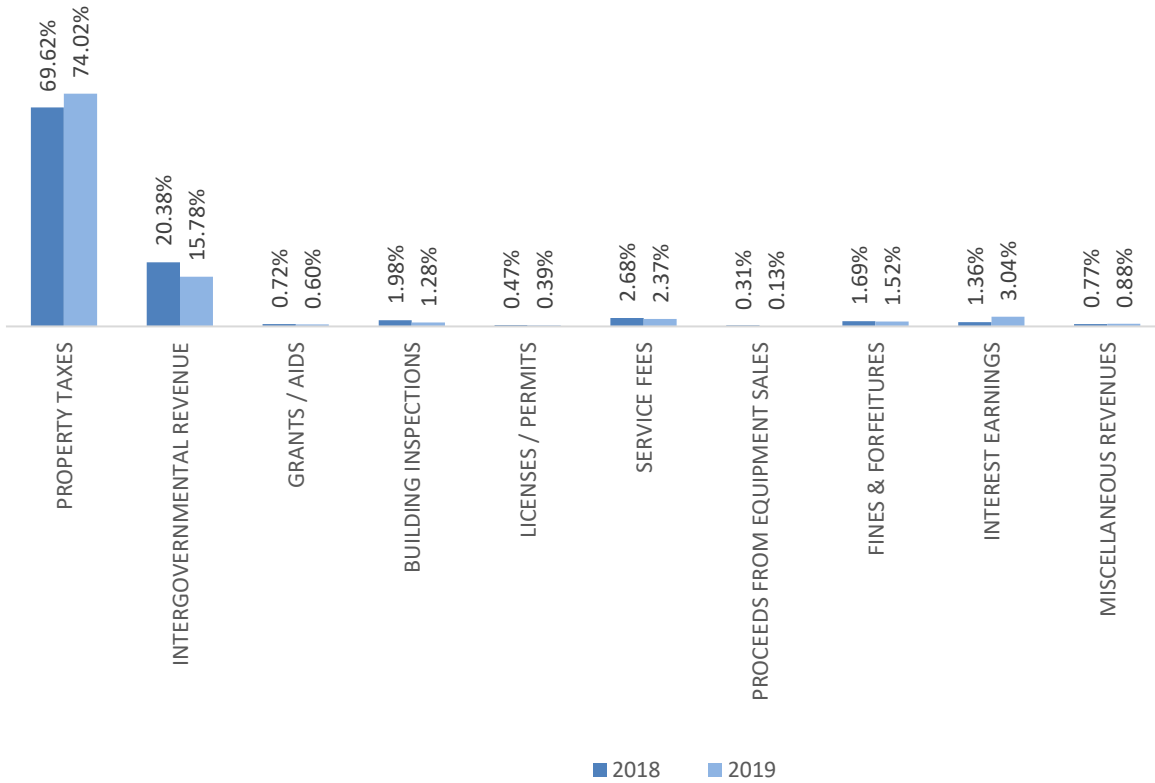
1. **General Fund** – The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses 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. **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.
6. **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. The following charts show a comparison from where the General Fund monies are received.

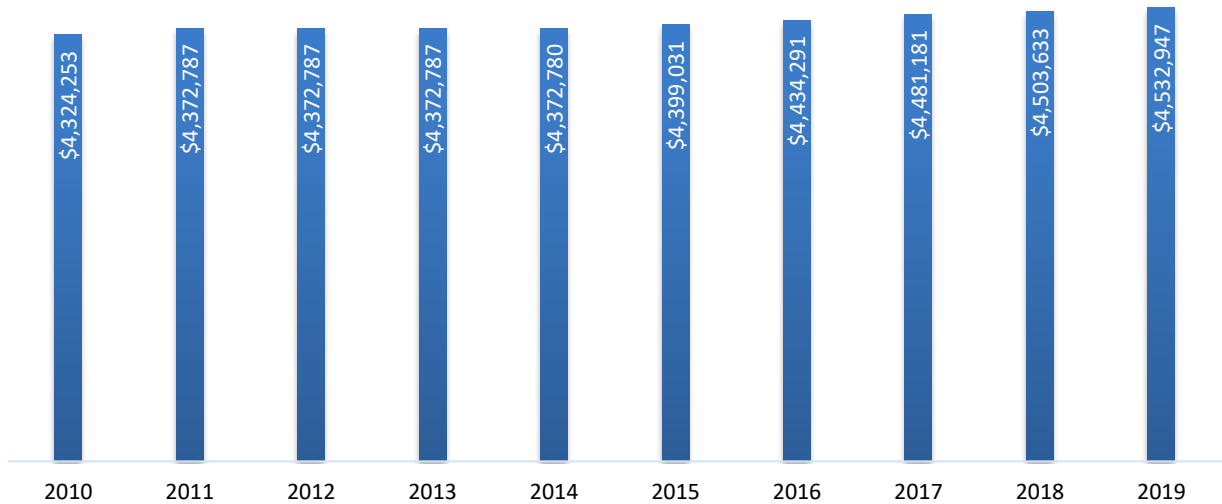
### 2018 & 2019 General Fund Revenue Source Comparison



## Property Tax Revenue

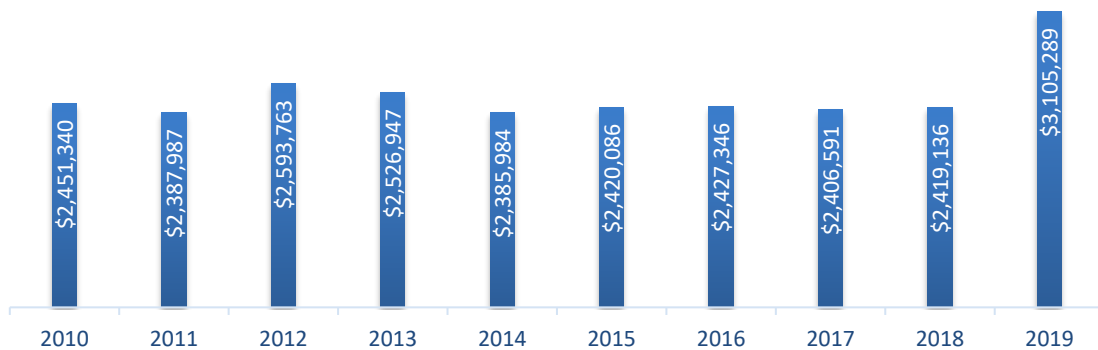
The amount of the property tax levy for 2019 has increased slightly. The overall property tax levy is \$4,532,947. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy:

### Overall Property Tax Levy

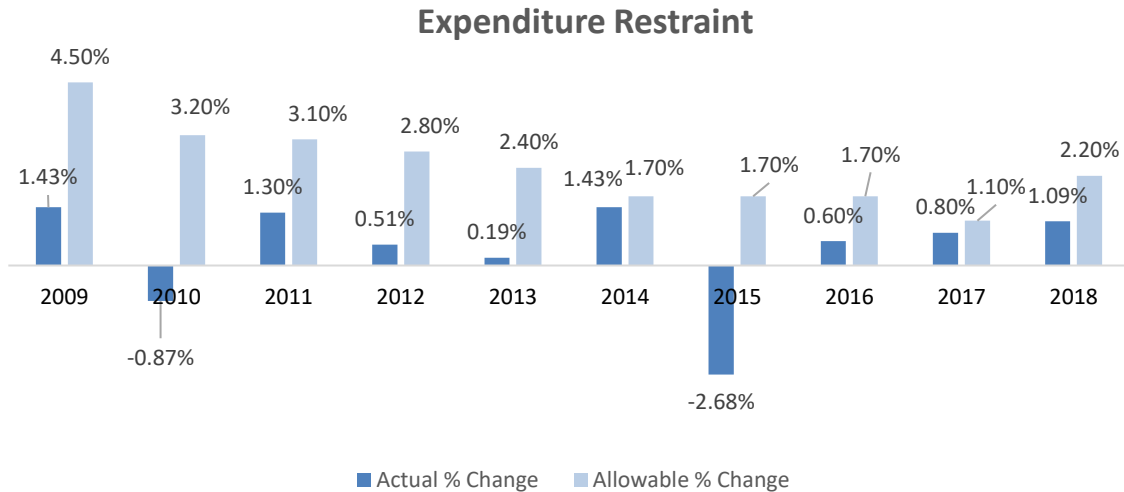


In the last ten years, the overall property tax levy has increased \$208,694, or 4.83%. The Consumer Price Index increase during that same time was 15.2%. The General Fund property tax levy is 69% of the overall property tax levy. The general fund property tax is \$683,535 more than in 2018 due to integration of North Shore Fire/Rescue, Library, and Health. The General Fund levy changed due to expenditure restraint requirements.

### 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

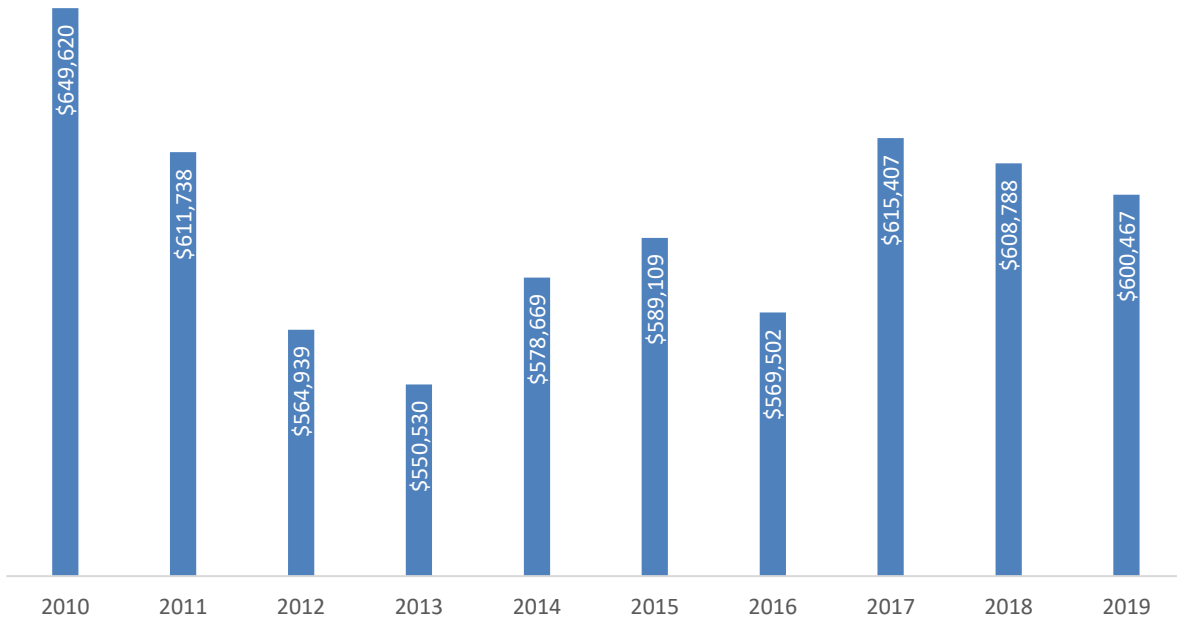
Monetary aids from the State of Wisconsin are the second primary source of Village revenues. The State of Wisconsin has significantly increased Transportation Aids in the last two fiscal years to assist in the replacement of aging infrastructure.

- The State Transportation Aid is the largest state aid source of general fund revenue at 9.4%. The 2019 anticipated allocation is \$449,567. Of which, \$46,731 has been allocated to the Public Works Capital Fund. This is a \$17,709.45 (3.79%) decrease from the 2018 amount received.
- The State funding provision for expenditure restraint is 1.87%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.41% 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 decreased by 1.4% for 2019.**

While State Aid is up from 2016, it has been trending downward since a recent peak in 2017 and down even further since 2010. The following table illustrates the trend in overall State revenues discussed above:

### State Aids



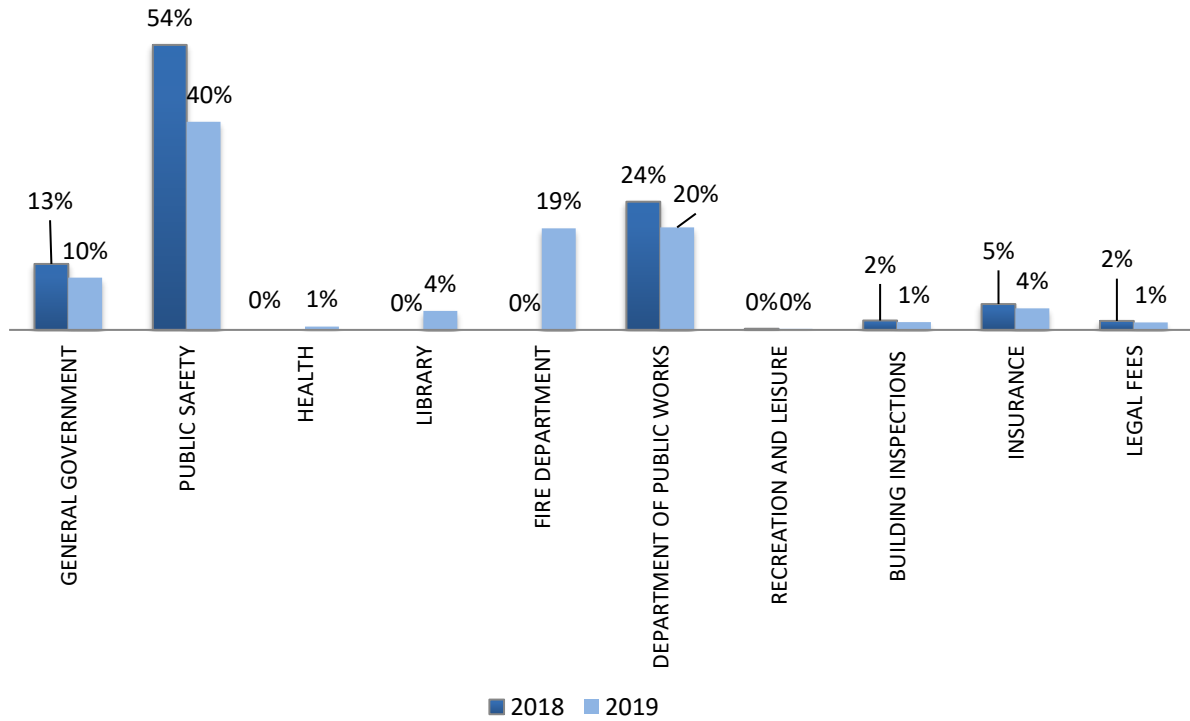
### Other Revenue Sources

Other sources of revenue represent approximately 12.92% 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 a large portion of the annual general fund expenditures spent in both 2018 and 2019. The charts below illustrate where General Fund monies are allocated.

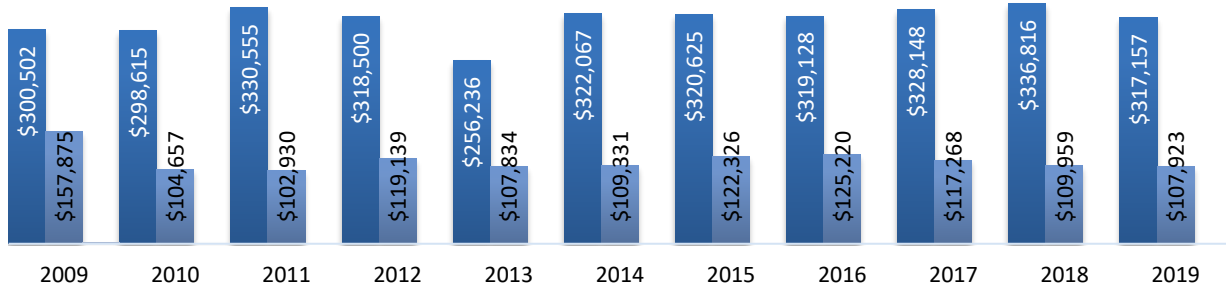
### General Fund Expenditure Source Comparison



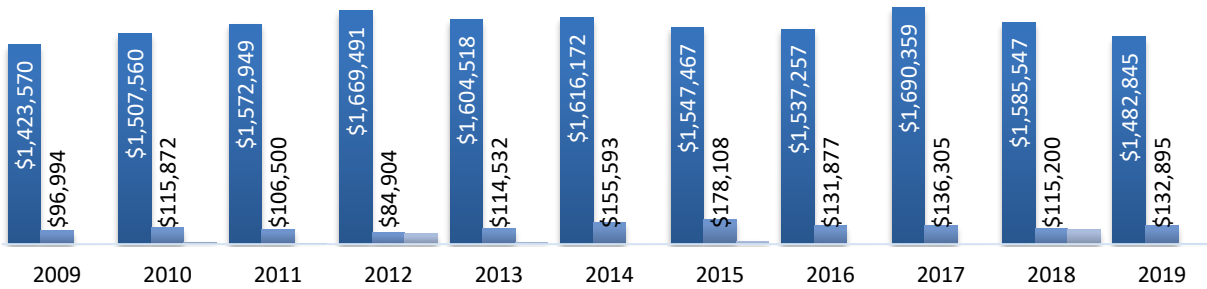
Public Works Yard Clean-up

# DEPARTMENTAL EXPENDITURES TRENDS

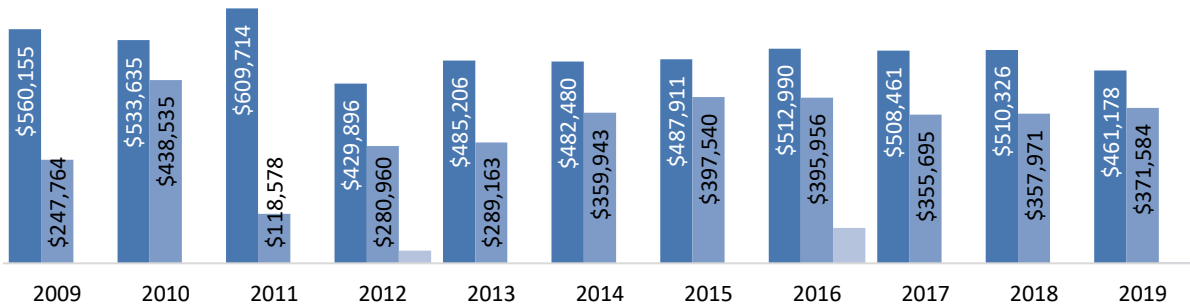
## General Government



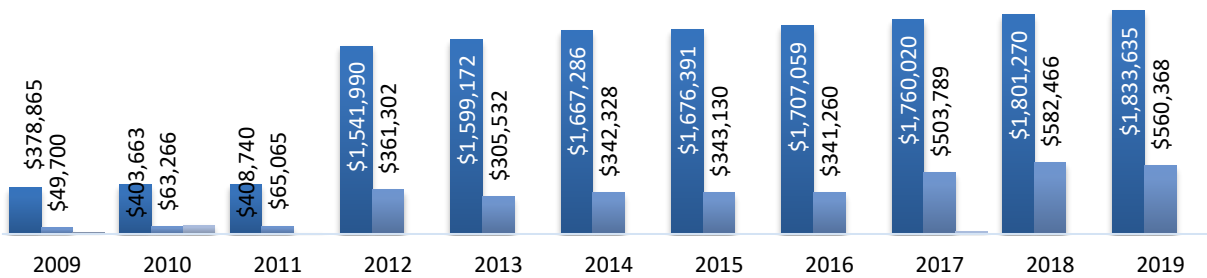
## Police



## Public Works



## Public Safety Communications



\*For all graphs; 2009-2017 are actual, 2018 are adopted, and 2019 amounts are proposed



## 2019 BUDGET SUMMARY

	2017 Actual	2018 Budget	2018 Amended	2018 Estimated	2019 Budget	Change
<b>Revenues</b>						
General Fund	3,614,767	3,552,709	3,537,709	3,675,325	4,270,196	20.2%
Sewer	903,144	987,298	987,298	991,980	949,050	-3.9%
Stormwater	683,399	529,887	998,846	1,081,254	527,522	-0.4%
Public Safety Communications	2,431,436	2,317,610	2,317,610	2,334,038	2,361,618	1.9%
Consolidated Services	1,039,262	1,065,369	1,065,369	1,065,398	-	-100.0%
Long Term Financial	1,298,170	1,243,369	1,243,369	1,283,100	1,085,149	-12.7%
Capital Improvements	693,546	221,276	560,723	1,570,565	624,458	182.2%
<b>Total</b>	<b>\$10,663,725</b>	<b>\$ 9,917,518</b>	<b>\$10,710,924</b>	<b>\$12,001,661</b>	<b>\$9,817,992</b>	
<b>Expenditures</b>						
General Fund	3,615,880	3,552,709	3,892,156	3,600,161	4,270,196	20.2%
Sewer	772,972	987,298	1,166,043	1,191,651	1,182,930	19.8%
Stormwater	597,502	529,887	548,919	845,605	527,522	-0.4%
Public Safety Communications	2,369,160	2,383,736	2,519,858	2,314,639	2,394,003	0.4%
Consolidated Services	1,049,839	1,065,369	1,065,369	1,065,398	-	-100.0%
Long Term Financial	1,268,472	1,289,963	1,289,963	1,289,963	1,085,149	-15.9%
Capital Improvements	626,877	328,364	1,121,400	1,182,591	843,849	157.0%
<b>Total</b>	<b>\$10,300,702</b>	<b>\$10,137,326</b>	<b>\$11,603,709</b>	<b>\$11,490,008</b>	<b>\$10,303,648</b>	
Revenues - Expenditures	\$363,023	-\$219,808	-\$892,784	\$511,653	-\$485,656	

## 2019 BUDGET SUMMARY

	2017 Actual	2018 Budget	2018 Amended	2018 Estimated	2019 Budget	Change
<b>General Fund Revenues</b>						
Taxes	2,471,752	2,473,502	2,473,502	2,474,503	3,159,667	27.7%
State Aids	616,293	608,788	608,788	608,781	600,467	-1.4%
Intergovernmental	124,943	140,978	140,978	142,478	99,697	-29.3%
Inspection	77,486	70,480	70,480	61,559	54,580	-22.6%
License and Permits	25,841	16,720	16,720	25,515	16,470	-1.5%
Service Fees	164,754	155,275	155,275	172,515	166,255	7.1%
Interest/Misc.	133,699	86,966	71,966	189,974	173,060	99.0%
<b>Total</b>	<b>\$3,614,767</b>	<b>\$3,552,709</b>	<b>\$3,537,709</b>	<b>\$3,675,325</b>	<b>\$4,270,196</b>	
<b>General Fund Expenditures</b>						
General Government	443,671	446,775	446,775	427,558	425,080	-4.9%
Public Safety	1,652,122	1,930,276	1,930,276	1,698,412	1,685,879	-12.7%
Health Department					28,083	100.0%
Library					155,663	100.0%
Fire Department					832,645	100.0%
Public Works	778,131	868,297	868,297	838,241	835,697	-3.8%
Recreation and Leisure	7,712	7,848	7,848	7,848	7,848	0.0%
Building Inspections	67,317	63,650	63,650	63,650	63,650	0.0%
Insurance	119,405	175,024	155,024	144,164	174,649	-0.2%
Legal Fees	89,976	60,840	60,840	60,840	61,003	0.3%
Other Uses	457,545	-	359,447	359,447	-	0%
<b>Total</b>	<b>\$3,615,880</b>	<b>\$3,552,709</b>	<b>\$3,892,156</b>	<b>\$3,600,161</b>	<b>\$4,270,196</b>	<b>20.2%</b>
<b>Tax Levy</b>						
	<b>2017</b>	<b>2018</b>	<b>2019</b>			
General Fund	2,406,591	2,419,136	3,105,289			
Public Safety Communications	263,166	281,484	286,523			
Health Department	27,288	27,697				
Library	166,572	174,149				
Fire Department	823,204	842,575				
Long Term Financial	681,525	737,894	761,415			
Capital Improvements	112,835	20,777	379,720			
<b>Total</b>	<b>\$4,481,181</b>	<b>\$4,503,713</b>	<b>\$4,532,947</b>			
<b>Assessed Valuation</b>						
	<b>2016</b>	<b>2017</b>	<b>2018</b>			
Milwaukee County	589,840,600	606,646,700	623,588,000			
Ozaukee County	25,274,000	25,457,500	25,683,700			
Assessed Valuation	615,114,600	632,104,200	649,271,700			
<b>Property Tax Mill Rate</b>	<b>\$7.29</b>	<b>\$7.12</b>	<b>\$6.98</b>			
<b>Levy Adjustments</b>						
Percentage increase	0.411%	0.232%	0.281%			
Increase allowed	\$18,418	\$10,331	\$12,655			
Less Personal Property Aid			-\$1,738			
NSFD Joint Fire Dept Adjustment	N/A	\$19,371	\$18,376			
Debt Service Allowable	\$28,666	\$20,942	\$20,942			

## GENERAL FUND REVENUE

		2018	2019	Change
<b>Taxes</b>				
10-41100	Property Taxes	2,419,136	2,088,897	-13.7%
10-41115	Health Property Taxes	-	28,083	100%
10-41120	Library Property Taxes	-	155,663	100%
10-41130	Fire Department Property Taxes	-	832,646	100%
10-41300	Interest on Delinquent Taxes	12,000	12,000	0.0%
10-41500	Payment in Lieu of Taxes	42,366	42,378	0.03%
<b>Subtotal</b>		<b>\$2,473,502</b>	<b>\$3,159,667</b>	<b>27.7%</b>
<b>State Aids</b>				
10-43410	State Shared Revenue	60,324	60,324	0.0%
10-43510	Recycling Grant	25,645	25,634	0.0%
10-43530	Exempt Computer Aid	14,801	14,801	0.0%
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	88,308	79,998	-9.4%
<b>Subtotal</b>		<b>\$608,788</b>	<b>\$600,467</b>	<b>-1.4%</b>
<b>Intergovernmental</b>				
10-43210	Community Development Block Grant	5,598	5,598	0.0%
10-43220	River Hills Municipal Court	42,945	-	-100.0%
10-43225	Public Safety Communication Administration	92,435	94,099	1.8%
10-43230	Records Management Administration	-	-	0%
10-43555	Intergovernmental Grant	-	-	0%
<b>Subtotal</b>		<b>\$140,978</b>	<b>\$99,697</b>	<b>-29.3%</b>
<b>Inspection</b>				
10-44415	Architectural Review Committee Applications	2,580	2,580	0.0%
10-44425	Administrative Fees	19,400	-	-100.0%
10-44430	Electrical Permits	-	-	0%
10-44450	HVAC Permits	-	-	0%
10-44460	Building Permits	48,500	52,000	7.2%
10-44470	Plumbing Permits	-	-	0%
10-44480	Vacant Property Fees	-	-	0%
<b>Subtotal</b>		<b>\$70,480</b>	<b>\$54,580</b>	<b>-22.6%</b>
<b>License and Permits</b>				
10-44100	Operator Licenses	1,300	1,000	-23.1%
10-44120	Liquor Licenses	2,400	3,000	25.0%
10-44140	Cigarette Licenses	300	300	0.0%
10-44220	Animal Licenses	1,500	1,500	0.0%
10-44420	Occupancy Permits	-	140	100%
10-44440	Alarm Company Permits	-	-	0%
10-44435	Transient Merchant Permit	300	300	0.0%
10-44495	Excavation/Right of Way/Privilege	8,500	8,700	2.4%
10-44525	Fill Permits	-	-	0%
10-44530	Rummage Sale Permits	220	220	0.0%
10-44535	Dumpster Permits	-	60	100%

		2018	2019	Change
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	1,200	250	-79.2%
<b>Subtotal</b>		<b>\$16,720</b>	<b>\$16,470</b>	<b>-1.5%</b>
<b>Services</b>				
10-44300	Cable Franchise Fees	72,000	74,000	2.8%
10-44545	Rain Barrels	-	-	0%
10-44560	Tree Program	-	5,000	100%
10-45100	Fines & Forfeitures	60,000	65,000	8.3%
10-45120	Court Service Fees	625	-	-100.0%
10-45125	Misc. Service Fee-Notary/Fingerprinting	650	625	-3.8%
10-45600	Court Case Re-Opening Fees	75	-	-100.0%
10-46110	Property Status Revenue	2,000	2,000	0.0%
10-46120	Publication Fees	175	175	0.0%
10-46130	Data Sales	500	500	0.0%
10-46135	Police Uniforms	100	-	-100.0%
10-46310	Special Pickups	8,000	8,000	0.0%
10-46315	Mulch Deliveries	5,500	5,500	0.0%
10-46320	Garbage & Recycling	2,500	2,600	4.0%
10-46330	Well Permit	250	-	-100.0%
10-46710	Park Facility Rental & Programs	700	770	10.0%
10-46715	Public Works Service Revenue	500	285	-43.0%
10-48210	Copies	500	600	20.0%
10-48220	False Alarm Fees	1,200	1,200	0.0%
<b>Subtotal</b>		<b>\$155,275</b>	<b>\$166,255</b>	<b>7.1%</b>
<b>Interest/Miscellaneous</b>				
10-48100	Interest	48,466	130,000	168.2%
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	2,060	3.0%
10-48260	Insurance Awards	-	-	0%
10-48395	Facility Rental - Sewer Fund	-	-	0%
10-46400	Equipment Rental - Sewer Fund	10,000	17,500	75.0%
10-46415	Equipment Rental - Stormwater Fund	-	17,500	100%
10-48310	Equipment Sales	11,000	5,500	-50.0%
<b>Subtotal</b>		<b>\$71,966</b>	<b>\$173,060</b>	<b>140.5%</b>
<b>TOTAL</b>		<b>\$3,537,709</b>	<b>\$4,270,196</b>	<b>20.7%</b>

**GENERAL GOVERNMENT**

- 2018: \$446,775
- 2019: \$425,080

- Administration
- Financial Mgmt.
- Assessments
- Elections
- Benefit Administration

### Mission

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

Staffing	2013	2014	2015	2016	2017	2018*	2019*
Village Manger	1	1	1	1	1	.8	.6
Director of Finance & Administration	1	1	1	1	1	.9	.8
Administrative Assistant	1	1	2	1	0	0	0
Management Fellow	1	1	0	0	0	0	0
Administrative Intern	0	1	0	1	1	.5	.5
Accounting Assistant	0	0	0	0	1	.45	.4
Management Assistant	0	0	0	0	0	0	1
<b>TOTAL</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>2.65</b>	<b>3.55</b>

\* Conversion to Full-Time Equivalents

### 2019 Goals

1. Develop quarterly performance measurement dashboard, by February 28, 2019.
2. Transition to SharePoint platform to enhance organizational efficiency and collaboration, by March 31, 2019.
3. Implement comprehensive customer service program with tangible measurements, by March 31, 2019.
4. Conduct Human Resources audit of policies and procedures, by April 30, 2019.
5. Complete Village Audit with no new or reduction in material weaknesses, by June 30, 2019; Comprehensive Annual Financial Reporting and Popular Annual Financial Reporting award recipient, by August 31, 2019.
6. Identification of \$300,000 in new revenue sources and operational efficiency savings as well as identify and apply for \$300,000 in grant applications, by October 31, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Public Meetings	52	60	55	57	54	70	60
Buzz Participants	2,195	2,225	2,492	2,277	2,175	2,000	2,050
Buzz Emails	228,280	231,400	215,503	215,837	128,330	115,000	120,000
Investment rate	1.19%	.58%	.18%	.20%	1.02%	1.02%	1.02%
% of Budget Spent	97.4%	96.8%	99.1%	96.3%	99.7%	100%	100%
Assessed Value	\$563,707,800	\$588,992,100	\$598,786,200	\$615,114,600	\$632,104,200	\$649,271,700	\$667,931,890
Avg. Assessment	\$309,700	\$324,534	\$336,029	\$341,700	\$354,689	\$361,400	\$368,049
Website Views	39,224	36,939	39,137	42,312	39,832	41,000	40,000
Registered Voters	3,188	3,419	3,299	3,658	3,566	3,298	3,298
GFOA Award(s)	Yes	Yes	Yes	Yes	Yes	Yes	Yes

## Expenditures

Personnel		2018	2019	Change
10-51000-109	Salaries	232,514	-	-100%
10-51000-110	Wages FT	-	238,225	100%
10-51000-111	Overtime	-	-	0%
10-51000-112	Wages PT	4,000	-	-100.0%
10-51000-117	Health Insurance Buyout	900	2,400	166.7%
10-51000-119	Dental Insurance Buyout	118	109	-7.6%
10-51000-120	Trustee Wages	8,400	8,400	0.0%
10-51000-125	Elections Wages	5,400	4,000	-25.9%
10-51000-150	Wisconsin Retirement System	18,191	15,571	-14.4%
10-51000-151	Social Security	21,492	20,589	-4.2%
10-51000-152	Life Insurance	922	1,049	13.8%
10-51000-153	Health Insurance	43,860	25,781	-41.2%
10-51000-154	Dental Insurance	1,019	1,033	1.4%
<b>Subtotal</b>		<b>\$336,816</b>	<b>\$317,157</b>	<b>-5.8%</b>
<b>Supplies/Contractual</b>				
10-51000-130	Elections Supplies	4,803	4,200	-12.6%
10-51000-180	Recruitment	-	-	0%
10-51000-210	Contractual Services	12,625	13,000	3.0%
10-51000-221	Telecommunications	3,340	3,000	-10.2%
10-51000-223	Computer Support	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	2,000	2,000	0.0%
10-51000-300	Administrative	800	800	0.0%
10-51000-310	Office Supplies	4,000	4,000	0.0%
10-51000-311	Postage	2,700	2,700	0.0%
10-51000-321	Dues & Subscriptions	3,918	4,000	2.1%
10-51000-322	Training, Safety & Certifications	6,000	6,500	8.3%
10-51000-323	Wellness	1,000	1,000	0.0%
10-51000-324	Publications & Printing	100	100	0.0%
10-51000-335	Equipment Replacement	-	-	0%
10-51000-520	Tax Refunds/Uncollectible	-	-	0%
10-51000-591	Municipal Code	8,250	4,000	-51.5%
<b>Subtotal</b>		<b>\$50,536</b>	<b>\$46,300</b>	<b>-8.4%</b>
<b>Professional Services</b>				
10-51000-214	Audit Services	18,063	18,063	0.0%
10-51000-219	Assessor Services	32,000	32,000	0.0%
10-51000-226	Benefit Administrative Fees	1,360	1,360	0.0%
10-51000-229	Banking Fees	8,000	4,200	-47.5%
10-51000-238	Financial Advisor Services	-	6,000	100%
<b>Subtotal</b>		<b>\$59,423</b>	<b>\$61,623</b>	<b>3.7%</b>
<b>TOTAL</b>		<b>\$446,775</b>	<b>\$425,080</b>	<b>-4.9%</b>





### Mission

To protect the rights of all persons, reduce the fear of crime, mitigate threats, identify and solve problems, and provide police services for all residents, businesses, and visitors in a manner that will both serve them and promote a safe environment.

Staffing	2013	2014	2015	2016	2017	2018	2019
Chief	1	1	1	1	1	1	1
Captain	1	1	1	1	0	0	0
Lieutenant	1	1	1	1	1	1	3
Sergeants	2	2	2	2	2	1	0
Patrol Officers	9	9	8	8	9	10	9
Admin. Asst.	0	0	0	0	0	0	.5
<b>TOTAL</b>	14	14	13	13	13	13	13.5

### 2019 Goals

1. Implement a micro-policing strategy known as a Sector Chief Program, by January 7, 2019.
2. Recognize superior employee performance in a formal and objective manner, by February 1, 2019.
3. Create career development and enrichment program, by March 1, 2019.
4. Institute a selective traffic enforcement program at high traffic activity locations, by March 1, 2019.
5. Identify alternative funding sources for equipment needs and programs, by July 1, 2019.
6. Develop and implement National Night Out Program in Bayside, inclusive of events within each sector, by August 2019.
7. Increase visibility, presence, and service through resident interactions, patrols, notification cards, and code violation and mitigation by 25%, by September 1, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Citations Issued	1,512	1,252	1,557	1,237	1,095	N/A	N/A
Traffic Stops	2,372	2,165	2,709	2,720	2,075	N/A	N/A
Accidents Investigated	141	120	119	103	88	N/A	N/A
Arrests	124	117	122	108	122	N/A	N/A
Clearance Rate	32%	22%	19%	9%	30%	N/A	N/A
Officers EMT Trained	100%	100%	100%	100%	84%	54%	54%
Patrol Mileage	131,463	124,979	94,684	111,789	117,472	99,950	119,938
Total Crimes	26	42	18	22	45	N/A	N/A
Property Crimes	22	39	16	22	45	N/A	N/A
Violent Crimes	4	3	2	0	0	N/A	N/A

## Expenditures

		2018	2019	Change
<b>Personnel</b>				
10-52100-110	Wage FT	941,932	976,352	3.7%
10-52100-111	Overtime	100,000	40,000	-60.0%
10-52100-116	Holiday Pay	36,807	29,310	-20.4%
10-52100-117	Health Insurance Buyout	3,000	3,000	0.0%
10-52100-119	Dental Insurance Buyout	87	91	4.6%
10-52100-118	Shift Differential Pay-Bump	7,000	2,000	-71.4%
10-52100-150	Wisconsin Retirement System	121,680	98,182	-19.3%
10-52100-151	Social Security	85,898	80,880	-5.8%
10-52100-152	Life Insurance	2,267	817	-64.0%
10-52100-153	Health Insurance	255,480	195,421	-23.5%
10-52100-154	Dental Insurance	3,871	3,888	0.4%
10-52100-156	Health Reimbursement Account	-	-	0%
10-52100-519	Contractual Retirement Benefits	-	52,904	100%
	<b>Subtotal</b>	<b>\$1,558,022</b>	<b>\$1,489,084</b>	<b>-4.8%</b>
<b>Supplies/Contractual</b>				
10-52100-180	Recruitment	16,478	-	-100.0%
10-52100-208	Special Legal Services	-	-	0%
10-52100-209	HOC Fees	1,000	360	-64.0%
10-52100-210	Contractual Services	26,406	41,902	58.7%
10-52100-213	Legal Counsel-Personnel	6,522	1,000	-84.7%
10-52100-215	MADACC	1,160	1,160	0.0%
10-52100-221	Telecommunications	5,845	5,196	-11.1%
10-52100-225	Computer Support	5,000	5,000	0.0%
10-52100-230	Materials and Supplies	8,150	8,700	6.7%
10-52100-231	Fleet Maintenance	8,000	8,000	0.0%
10-52100-310	Office Supplies	1,500	1,200	-20.0%
10-52100-311	Postage	500	500	0.0%
10-52100-321	Dues & Subscriptions	1,352	1,230	-9.0%
10-52100-322	Training, Safety & Certifications	4,375	9,625	120.0%
10-52100-323	Ammunition	1,500	1,560	4.0%
10-52100-330	Uniform Supplies	10,050	7,150	-28.9%
10-52100-333	Medical Supplies	1,000	350	-65.0%
10-52100-340	Fuel Maintenance	25,000	24,000	-4.0%
10-52100-390	Employee Recognition	-	100	100%
10-52100-518	Police Professional Liability	15,862	15,862	0.0%
10-52100-519	Contracted Retirement Benefits	25	-	-100.0%
10-52100-521	GASB-OPEB	3,000	-	-100.0%
10-52100-350	Equipment Replacement	104,100	1,500	-98.6%
	<b>Subtotal</b>	<b>\$246,825</b>	<b>\$134,395</b>	<b>-45.6%</b>
	<b>TOTAL</b>	<b>\$1,804,847</b>	<b>\$1,617,240</b>	<b>-10.4%</b>



### Mission

To uphold the Municipal Code as the Judicial Branch of the Village.

Staffing	2013	2014	2015	2016	2017	2018	2019
Municipal Judge	1	1	1	1	1	1	1
Court Clerk	.75	.75	0.75	0.75	.5	.5	0

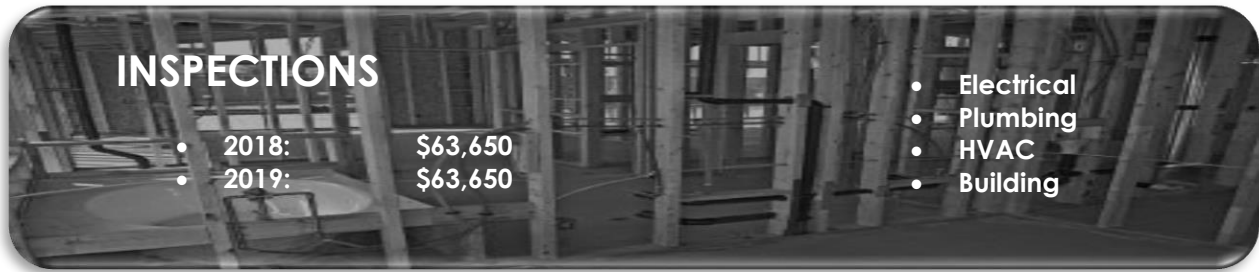
### 2019 Goals

1. Implement revised staffing model of Municipal Court through contractual agreement, by January 1, 2019.
2. Implement State Debt Collection system for enhance revenue collection, by April 30, 2019.
3. Continue to explore service provision for Municipal Court, by June 1, 2019.
4. Develop three methods to enhance efficiency of Municipal Court administrative operations, by June 30, 2019.
5. Enhance online payments by 25%, by September 1, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Court cases processed	1,407	1,241	1,500	1,050	1,111	N/A	N/A
Adult court citations	1,401	1,236	1,495	1,192	1,096	N/A	N/A
Juvenile court citations	6	5	5	9	4	N/A	N/A
Expenditure per Case	\$78.95	\$91.17	\$81.16	\$98.07	\$109.72	N/A	N/A
Citation Revenue	\$59,241	\$67,040	\$73,287	\$61,852	66,433	N/A	N/A
False Alarms	N/A	94	87	89	90	N/A	N/A

## Expenditures

Personnel		2018	2019	Change
10-51200-110	Wages FT	51,555	0	-100.0%
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	3,454	-	-100.0%
10-51200-151	Social Security	3,944	-	-100.0%
10-51200-152	Life Insurance	72	-	-100.0%
10-51200-153	Health Insurance	26,309	-	-100.0%
10-51200-154	Dental Insurance	436	-	-100.0%
10-51200-513	Workers Compensation	120	-	-100.0%
<b>Subtotal</b>		<b>\$89,490</b>	<b>\$3,600</b>	<b>-96.0%</b>
<b>Supplies/Contractual</b>				
10-51200-208	Special Prosecutorial Services	5,000	5,000	0.0%
10-51200-210	Contractual Services	5,620	35,679	534.9%
10-51200-211	Legal Counsel-Contracted	22,989	23,660	2.9%
10-51200-310	Office Supplies	500	-	-100.0%
10-51200-311	Postage	500	-	-100.0%
10-51200-321	Dues & Subscriptions	200	-	-100.0%
10-51200-322	Training, Safety & Certifications	230	-	-100.0%
10-51200-325	Judicial Education	899	700	-22.1%
<b>Subtotal</b>		<b>\$35,938</b>	<b>\$65,039</b>	<b>81.0%</b>
<b>TOTAL</b>		<b>\$125,428</b>	<b>\$68,639</b>	<b>-45.3%</b>



### 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	2013	2014	2015	2016	2017	2018	2019
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

### 2019 Goals

1. Redevelop permit fee schedule for simplification and ease in resident use, by February 1, 2019.
2. Develop plan to increase building permit applications and compliance by 30%, by February 28, 2019.
3. Hold bi-annual meetings with SAFEbuilt to identify any process improvements, by March 1, 2019.
4. Explore online portal for inspection submittal and review, by June 30, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Total permits issued	1,175	731	2,041	732	615	605	630
Residential code compliance	118	78	67	1	0	0	0
Code enforcement letters	144	115	47	41	65	55	65
Voluntary compliance	98%	98%	98%	98%	98%	98%	98%
Architectural Review Committee projects	53	40	62	48	55	48	52

Expenditures		2017	2019	Change
10-52400-110	Wages FT	20,000	20,000	0.0%
10-52400-250	Building Inspections	\$43,650	43,650	0.0%
<b>TOTAL</b>		<b>\$63,650</b>	<b>\$63,650</b>	<b>0.0%</b>



### Mission

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

Staffing	2013	2014	2015	2016	2017	2018	2019*
Director/Assistant Manager	1	1	1	1	1	.38	.25
Operations Supervisor	1	1	1	1	1	.725	.70
Mechanic	1	1	1	1	1	.725	.70
Municipal Technician	4	3	4	4	4	2.9	2.8
Seasonal	0	1	1	4	3	1.2	1.22
Intern	0	0	0	0	0	0	.22
<b>TOTAL</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>11</b>	<b>10</b>	<b>5.93</b>	<b>5.89</b>

\* Conversion to Full-Time Equivalent

### 2019 Goals

1. Identify and recommend measures to increase yard waste collection efficiency by 40%, by February 28, 2019.
2. Recommend a method to streamline up-the-drive collection, by March 31, 2019.
3. Integrate a proactive issue identification and community aesthetic enhancement program for public right-of-way into Sector Program, by April 30, 2019.
4. Continue Emerald Ash Borer (EAB) Management Program, removing 150 worst-rated trees and planting 100 trees, by September 1, 2019.
5. Implement a private property inflow and infiltration program, by November 30, 2019.
6. Promote sustainable and environmentally-friendly practices through special pick-ups, mulch deliveries, and clean-up days, throughout 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Average street rating	6.6	7.0	8.0	7.4	7.2	7	7
Culvert Replacements	14	15	17	120	67	47	50
Trees Planted	185	337	104	201	20	37	100
Rubbish (Tons/hour)	1.04	.89	1.23	1.15	.89	1.1	1.05
Recycling (Tons/hour)	.88	.85	.86	.69	.71	.87	.83
Rubbish (Tons)	1,149	1,035	1,186	1,160	1,194	1,175	1,165
Recycling (Tons)	599	580	572	576	557	535	540
Snow/Ice Removal (Hours)	541	451	399	306	254	325	350
Special Pickups	121	130	159	123	149	123	130
Leaf Collection (Hours)	237	182	245	501	237	230	225



## Expenditures

Personnel		2018	2019	Change
10-53000-110	Wages FT	344,450	272,965	-20.8%
10-53000-111	Overtime	5,006	5,006	0.0%
10-53000-112	Wages PT	888	51,669	5718.6%
10-53000-117	Health Insurance Buyout	1,450	1,400	-3.4%
10-53000-119	Dental Insurance Buyout	158	152	-3.8%
10-53000-150	Wisconsin Retirement System	21,304	20,455	-4.0%
10-53000-151	Social Security	25,727	25,275	-1.8%
10-53000-152	Life Insurance	593	575	-3.0%
10-53000-153	Health Insurance	108,947	82,050	-24.7%
10-53000-154	Dental Insurance	1,803	1,631	-9.5%
<b>Subtotal</b>		<b>\$510,326</b>	<b>\$461,178</b>	<b>-9.6%</b>
<b>Supplies/Contractual</b>				
10-53000-180	Recruitment	-	-	0%
10-53000-200	Facility Maintenance & Supplies	20,000	24,000	20.0%
10-53000-201	Cleaning & Janitorial Services	11,500	11,500	0.0%
10-53000-202	HVAC Maintenance	4,200	4,200	0.0%
10-53000-210	Contractual Services	32,304	33,933	5.0%
10-53000-220	Utilities	62,000	62,000	0.0%
10-53000-221	Telecommunications	3,252	3,749	15.3%
10-53000-230	Materials & Supplies	5,150	5,150	0.0%
10-53000-231	Fleet Maintenance	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	1,035	1,035	0.0%
10-53000-322	Training, Safety & Certifications	4,000	4,000	0.0%
10-53000-330	Uniform Supplies	2,000	2,000	0.0%
10-53000-334	Winter Operations	30,780	33,966	10.4%
10-53000-340	Fuel Maintenance	27,000	27,000	0.0%
10-53000-350	Equipment Replacement	-	2,935	100%
10-53000-360	Equipment Rental	3,600	6,700	86.1%
10-53000-370	Tipping Fees	65,000	57,000	-12.3%
10-53000-377	Yard Waste Tub Grinding	7,000	7,400	5.7%
10-53000-400	Street Maintenance	1,700	7,700	352.9%
10-53000-401	Crack Sealing & Striping	6,000	-	0.0%
10-53000-450	Signage & Traffic Safety	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	5,000	10,000	100.0%
10-53000-465	Tree Disease Mitigation	25,000	30,000	20.0%
10-53000-590	Animal Management Program	1,200	-	-100.0%
<b>Subtotal</b>		<b>\$357,971</b>	<b>\$374,519</b>	<b>4.6%</b>
<b>Total</b>		<b>\$868,297</b>	<b>\$835,697</b>	<b>-3.8%</b>



**Mission**

To provide well maintained recreational facilities and activity opportunities for all ages.

Staffing	2013	2014	2015	2016	2017	2018	2019
LX Club Coordinator	0.5	0.5	0.5	0.5	0.5	0.5	0.5

**2019 Goals**

1. Maintain and build relationships with regional athletic entities for further promotion and use of Ellsworth Park, by June 1, 2019.
2. Evaluate and replace permanent volleyball court posts at Ellsworth Park, by June 1, 2019.
3. Advertise recreational opportunities through various Village communications to encourage facility usage and an active community, throughout 2019.
4. Promote facility rental of Ellsworth Park pavilion, tennis courts, and baseball diamond, throughout 2019.
5. Complete weekly Ellsworth Park facility and equipment care for seasonal activities, throughout 2019.



**Expenditures**

		2018	2019	Change
10-55200-110	Salaries	5,200	5,200	0.0%
10-55200-151	Social Security	398	398	0.0%
<b>Subtotal</b>		<b>\$5,598</b>	<b>\$5,598</b>	<b>0.0%</b>
10-55200-230	Materials & Supplies	2,000	2,000	0.0%
10-55200-435	Baseball Field	250	250	0.0%
<b>Subtotal</b>		<b>\$2,250</b>	<b>\$2,250</b>	<b>0.0%</b>

## CONSOLIDATED SERVICES

○ 2018:	\$0
○ 2019:	\$1,016,391

- North Shore Library
- North Shore Fire/Rescue
- North Shore Health

*\*Please note Consolidated Services has moved from Fund 28 (page 182) to the General Fund for the purpose of the State Expenditure Restraint Program calculations.*

### Mission

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

### 2019 Goals

#### North Shore Health Department

1. Prevent and reduce communicable diseases.
2. Prevent and manage chronic diseases.
3. Prevent and control exposure to environmental hazards.
4. Reduce intentional and unintentional injuries.

#### North Shore Fire/Rescue Department

1. Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
2. Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.
3. Ensure North Shore Fire/Rescue is a fiscally sound organization.
4. Recruit and maintain well trained and educated employees dedicated to providing service to the North Shore Communities.
5. Facilities, apparatus and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations.

Staffing	2013	2014	2015	2016	2017	2018	2019
North Shore Health Department	7.4	7.2	7.2	7.2	8	7.81	7.81
North Shore Fire/Rescue	107.5	105.6	105.6	102	98	105.5	105.5
North Shore Library	15	15	15	15	15	15	14.2

Expenditures		2018	2019	Change
10-51000-217	Public Health Services	-	28,083	100%
10-52200-224	North Shore Fire Department	-	832,645	100%
10-55100-227	North Shore Library	-	155,663	100%
<b>TOTAL</b>		<b>\$0</b>	<b>\$1,016,391</b>	<b>100%</b>

## Additional Resources

- 2018: \$235,864
- 2019: \$235,652
- Insurances
- Legal Department

### Mission

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

Staffing	2013	2014	2015	2016	2017	2018	2019
Contracted Attorney	1	1	1	1	1	1	1

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Work Comp Mod Factor	1.28	1.16	.7	.86	1.09	1.13	N/A

Expenditures		2018	2019	Change
10-51000-500	Contingency	30,000	50,000	66.7%
10-51000-509	Pollution Liability	904	904	0.0%
10-51000-510	General Liability	20,370	21,562	5.9%
10-51000-511	Automobile Liability	19,096	19,096	0.0%
10-51000-512	Boiler Insurance	779	779	0.0%
10-51000-513	Worker's Compensation	59,859	59,859	0.0%
10-51000-515	Commercial Crime Policy	1,865	1,865	0.0%
10-51000-516	Property Insurance	7,817	8,130	4.0%
10-51000-517	Public Official Bonds	14,334	12,454	-13.1%
<b>TOTAL</b>		<b>\$155,024</b>	<b>\$174,649</b>	<b>12.7%</b>
Legal				
10-51000-208	Special Legal Services	2,000	2,000	0.0%
10-51000-211	Legal Counsel - Contracted	57,840	58,003	0.28%
10-51000-213	Labor Counsel - Personnel	1,000	1,000	0.0%
<b>TOTAL</b>		<b>\$60,840</b>	<b>\$61,003</b>	<b>0.3%</b>

## SPECIAL REVENUE FUNDS

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**20: Sanitary Sewer  
Enterprise Fund**

**22: Stormwater  
Enterprise Fund**

**23: Community  
Authority  
Development Fund**

**26: Public Safety  
Communication  
Fund**

**30: Long Term  
Financial Service  
Fund**

**40: Public Safety  
Capital Fund**

**41: Public 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	2013	2014	2015	2016	2017	2018	2019*
Village Manager	.2	.2	.2	.2	.2	.2	.2
Public Works Director/Assistant Manager	.5	.5	.5	.5	.5	.5	.375
Director of Finance & Administration	.1	.1	.1	.1	.1	.1	.1
Municipal Technician(s)	.75	.75	.75	.75	.75	.75	.9
Accounting Assistant	.05	.05	.05	.05	.05	.05	.05
Intern	.5	.5	.5	.5	.5	.5	0
<b>TOTAL</b>	<b>2.1</b>	<b>7</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>2.1</b>	<b>1.63</b>

\* Conversion to Full-Time Equivalents

### 2019 Goals

1. Evaluate and audit sanitary sewer system maintenance, lift station maintenance, and operational practices, by March 31, 2019.
2. Rebuild manholes in 2019 road project areas, by July 31, 2019.
3. Televis eastern and southeastern section of the sanitary sewer main line, by August 1, 2019.
4. Compete cured-in-place pipe (CIPP) lining and spot repair project of identified main line locations, by September 30, 2019.
5. Clean 26,200 feet of sanitary sewer main line, by December 31, 2019.
6. Complete audit and update of Capacity, Management, Operations, and Maintenance (CMOM) document by October 1, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
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	10	121	120	33	14	3	25
Sanitary sewer jetting	24,000	20,000	10,000	0	24,200	18,400	26,200
Sanitary sewer televised	2,870	30,325	2,000	0	8,700	14,200	29,000



## Revenues and Expenditures

		2018	2019	Change
<b>Revenues</b>				
20-43210	Intergovernmental Grant	-	-	0%
20-46210	Intergovernmental Grant-PPII	75,000	-	-100.0%
20-46410	Residential Sewer-ERU	770,880	776,820	0.8%
20-46420	Commercial Sewer-User Fee	141,418	138,000	-2.4%
20-46425	Police Lease Revenue	-	34,230	100%
<b>TOTAL</b>		<b>\$987,298</b>	<b>\$949,050</b>	<b>-3.9%</b>
<b>Personnel</b>				
20-51000-110	Wages FT	136,884	143,021	4.5%
20-51000-111	Overtime	400	244	-39.0%
20-51000-117	Health Insurance Buyout	350	850	142.9%
20-51000-119	Dental Insurance Buyout	40	47	17.3%
20-51000-150	Wisconsin Retirement System	9,232	9,427	2.1%
20-51000-151	Social Security	10,571	11,078	4.8%
20-51000-152	Life Insurance	248	279	12.6%
20-51000-153	Health Insurance	31,046	22,083	-28.9%
20-51000-154	Dental Insurance	587	616	4.9%
<b>Subtotal</b>		<b>\$189,358</b>	<b>\$187,645</b>	<b>-0.9%</b>
<b>Supplies/Contractual</b>				
20-51000-220	Utilities	7,000	7,000	0.0%
20-51000-221	Telecommunications	750	360	-52.0%
20-51000-226	Benefit Administrative Fees	170	170	0.0%
20-51000-230	Materials & Supplies	4,348	3,000	-31.0%
20-51000-231	Fleet Maintenance	-	1,000	100%
20-51000-232	Lift Station Maintenance	14,550	14,550	0.0%
20-51000-233	Tools	3,500	3,500	0.0%
20-51000-234	Diggers Hotline	2,130	2,130	0.0%
20-51000-311	Postage	400	400	0.0%
20-51000-322	Training, Safety & Certifications	3,000	3,000	0.0%
20-51000-340	Fuel Maintenance	3,200	3,200	0.0%
20-51000-350	Equipment Replacement	67,803	8,123	-88.0%
20-51000-360	Equipment Rental - General Fund	15,000	17,500	16.7%
20-53000-500	Contingency	-	-	0%
20-51000-801	Capital Projects	-	318,500	100%
20-51000-813	Infrastructure Repairs	62,424	-	-100%
<b>Subtotal</b>		<b>\$184,275</b>	<b>\$382,433</b>	<b>107.5%</b>
<b>Professional Services</b>				
20-51000-210	Contract Services	241,534	262,540	8.7%
20-51000-212	Contract Services-Misc	5,846	-	-100%
20-51000-214	Audit Services	3,500	3,500	0.0%
20-51000-216	Engineering	33,465	25,000	-25.3%
20-51000-510	General Liability	3,351	2,800	-16.4%
20-51000-513	Worker's Compensation	1,916	1,916	0.0%
20-51000-515	Commercial Crime Policy	144	144	0.0%
20-51000-516	Property Insurance	3,071	3,194	4.0%

		2018	2019	Change
<b>Subtotal</b>		<b>\$292,305</b>	<b>\$299,094</b>	<b>2.1%</b>
<b>Sewer Debt Service</b>				
20-58100-617	Principal Redemption on CWFL	75,334	77,115	2.4%
20-58100-618	Principal Redemption on Bond	213,686	153,750	-28.0%
20-58293-620	Interest	-		0%
20-58100-621	Interest on Bond	34,262	69,056	101.6%
20-58100-626	Interest Clean Water Fund	12,501	10,699	-14.4%
20-53000-700	Depreciation	5,341	3,138	-41.2%
20-59240-900	Administrative/Transfer to	131,458		
<b>Subtotal</b>		<b>\$499,583</b>	<b>\$313,758</b>	<b>-37.2%</b>
<b>TOTAL</b>		<b>\$1,166,043</b>	<b>\$1,182,930</b>	<b>1.4%</b>
<b>FUND BALANCE APPLIED</b>		-	<b>\$233,880</b>	
20-34350	Designated CWFL Reserve Fund	75,253	31,650	-57.9%
20-34360	Designated ECMAR Equip	66,734	66,735	.001%
20-34000	Undesignated fund balance	2,264,330	1,976,615	-12.7%
<b>FUND BALANCE</b>		<b>\$2,406,317</b>	<b>\$2,074,999</b>	<b>-13.8%</b>

# STORMWATER UTILITY

- 2018: \$548,919
- 2019: \$527,522

- 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	2013	2014	2015	2016	2017	2018	2019
Village Manager	0	0	0	0	0	0	.2
Public Works Director/Assistant Manager	.12	.12	.12	.12	.12	.12	.375
Municipal Technician(s)	.9	.9	.9	.9	.9	.9	.9
Director of Finance & Administration	0	0	0	0	0	0	.1
Accounting Assistant	0	.0	0	0	0	0	.05
<b>TOTAL</b>	1.02	1.02	1.02	1.02	1.02	1.02	1.63

## 2019 Goals

1. Apply for grant funding to complete an updated stormwater management plan, by May 1, 2019.
2. Coordinate and implement \$65,000 Fund for Lake Michigan Grant, by May 31, 2019.
3. Complete inspection and analysis of major stormwater outfalls, by June 30, 2019.
4. Coordinate stormwater improvement project on Jonathan Lane outlet, Glenbrook Road outlet, and Bay Point Road cross-culvert, by August 31, 2019.
5. Complete 2019 driveway culvert replacement program, ditch enhancements, and cross culvert rehabilitation in conjunction with 2019 road project, by September 30, 2019.
6. Complete maintenance project on 621 Brown Deer Road Pond, by September 30, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
Leaf Vacuum Hours	237	182	245	501	237	230	240
Stormwater Hours	840	1,181	973	1,811	1,703	1,400	1,550
Culvert Replacements	14	15	17	120	67	47	50
Trees Planted	185	337	104	201	20	37	100



Stormwater Pond 621

## Revenues and Expenditures

		2018	2019	Change
<b>Revenues</b>				
22-43210	Intergovernmental Grant	25,000	-	-100.0%
22-46405	Residential Stormwater	353,567	363,080	2.7%
22-46425	Commercial Stormwater	139,442	139,442	0.0%
22-46430	Right-of-way Culvert Replacement Program	23,480	25,000	6.5%
22-49100	Proceeds of Long-Term Debt	455,000	-	-100%
22-49120	Proceeds of Premium	2,357	-	-100%
<b>TOTAL</b>		<b>\$998,846</b>	<b>\$527,522</b>	<b>-47.2%</b>
<b>Personnel</b>				
22-53000-110	Wages FT	62,168	143,023	133.8%
22-53000-112	Wages PT	2,000	-	-100.0%
22-53000-111	Overtime	750	750	0.0%
22-53000-117	Health Insurance Buyout	300	850	183.3%
22-53000-119	Dental Insurance Buyout	33	47	42.4%
22-53000-150	Wisconsin Retirement System	4,293	9,427	119.6%
22-53000-151	Social Security	4,927	11,078	124.8%
22-53000-152	Life Insurance	125	279	123.2%
22-53000-153	Health Insurance	22,981	22,083	-3.9%
22-53000-154	Dental Insurance	380	616	62.1%
<b>Subtotal</b>		<b>\$96,957</b>	<b>\$188,153</b>	<b>94.1%</b>
<b>Supplies/Contractual</b>				
22-53000-210	Contractual services	365	1,123	207.6%
22-53000-220	Utilities	2,400	2,400	0.0%
22-53000-221	Telecommunications	500	250	-50.0%
22-53000-226	Benefit Administrative Fees	12,215	170	-98.6%
22-53000-230	Materials & Supplies	2,827	3,500	23.8%
22-53000-232	Lift Station Maintenance	-	2,500	100%
22-53000-322	Training, Safety & Certifications	-	2,000	100%
22-53000-327	Culvert Materials	14,602	38,000	160.2%
22-53000-328	Landscaping Materials	28,000	35,119	25.4%
22-53000-329	Excavation and Disposal	20,392	-	-100.0%
22-53000-340	Fuel Maintenance	2,500	2,500	0.0%
22-53000-342	Construction Materials	43,173	72,495	67.9%
22-53000-350	Equipment Replacement	28,230	2,000	-92.9%
22-53000-360	Equipment Rental - General Fund	10,000	17,500	75.0%
22-53000-801	Capital Projects	-	45,500	100%
22-53000-500	Contingency	-	-	0%
<b>Subtotal</b>		<b>\$165,204</b>	<b>\$255,056</b>	<b>36.2%</b>
<b>Debt Service</b>				
22-59200-900	Administrative/Transfer to	250,064	71,462	-71.4%
<b>TOTAL</b>		<b>\$548,919</b>	<b>\$527,522</b>	<b>-0.4%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$0</b>	<b>\$0</b>	
22-34365	Designated Capital Reserve	11,081	11,081	0%
22-34000	Undesignated fund balance	7,093	380,565	5265.4%
<b>FUND BALANCE</b>		<b>\$18,174</b>	<b>\$391,646</b>	<b>2055%</b>

## From 2007-2018, Bayside had...

**108**

**events totaling 1 – 1.99 inches**

**18**

**events totaling 2 – 2.99 inches**

**12**

**events totaling 3 – 3.99 inches**

**8**

**events totaling 4 – 4.99 inches:**

The Village received a significant amount of rain in 2018. There were eight (8) events ranging in from 1 – 1.99 inches, two (2) events ranging from 2 – 2.99 inches, and two (2) events ranging from 3 – 3.99 inches. The Village continues to place emphasis on best stormwater management practices for stormwater capacity, infiltration, quality, and outlet to larger bodies of water. The Village received 36.4 inches of precipitation year-to-date. Between August 17 and September 30, the Village received 17.7 inches of rain.

# PUBLIC SAFETY COMMUNICATIONS

- 2018: \$2,519,858
- 2019: \$2,394,003
- 911 & Dispatch
- Records Management (RMS)

## Mission

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

Staffing	2013	2014	2015	2016	2017	2018	2019
Director	1	1	1	1	1	1	1
Information Technology Director	1	1	1	1	1	1	1
Information Technology Technician	0	0	0	0	0	0	1
Training Coordinator	0	0	0	0	1	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	1	1	1
Dispatcher - Full Time	16	16	16	16	14	14	14
Dispatcher - Part-Time	0	0	0	0	2	2	0
<b>TOTAL</b>	<b>21.75</b>	<b>21.75</b>	<b>21.75</b>	<b>21.75</b>	<b>23.75</b>	<b>23.75</b>	<b>22.75</b>

## 2019 Goals

1. Implement additional scenario-based training opportunities, by February 28, 2019.
2. Develop timeline and plan for Center Accreditation, by February 28, 2019.
3. Identify five (5) areas of service inefficiency with member agencies and work with Policy Advisory Committee to enhance interoperability, by March 31, 2019.
4. Implement a 9-1-1 community survey accessible through the website, by April 30, 2019.
5. Develop, plan, recommend, and budget for implementation of Next Generation 9-1-1, by June 30, 2019.
6. Expand 9-1-1 education into curriculum in area schools, by October 31, 2019.
7. Apply for APCO Accreditation of Training Program, by October 31, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
911 Calls	24,959	27,880	31,359	28,663	29,400	26,900	N/A
Total Calls	117,868	119,484	95,513	95,811	95,900	91,500	N/A
Calls/Day	323	327	262	262	263	251	N/A
Call Processing Time (Seconds)	N/A	N/A	N/A	40	35	28	26
Call Review %	N/A	N/A	N/A	97.42%	98.5%	88%	90%
NSFD Response Time	5:44	6:25	5:39	5:44	5:45	5:45	N/A
Total NSFD Calls for Service	6,523	6,332	7,823	8,244	7,838	7,900	N/A



## Revenues and Expenditures

		2018	2019	Change
26-41100	Property Tax	281,484	286,523	1.8%
26-47130	Contract Revenue	1,970,149	2,005,662	1.8%
26-47135	Records Management Administrator	-	16,757	100%
26-47145	Records Management Operations	-	-	0%
26-48100	Consolidated Service Billings	65,977	52,676	-20.2%
<b>Total</b>		<b>2,317,610</b>	<b>\$2,361,618</b>	<b>1.9%</b>
<b>Expenditures</b>				
<b>Personnel</b>				
26-51000-110	Wages FT	1,193,642	1,261,836	5.7%
26-51000-111	Overtime	95,277	46,000	-51.7%
26-51000-116	Holiday Pay	29,816	29,543	-0.9%
26-51000-117	Health Insurance Buyout	12,000	7,500	-37.5%
26-51000-119	Dental Insurance Buyout	1,394	1,223	-12.3%
26-51000-150	Wisconsin Retirement System	88,436	86,668	-2%
26-51000-151	Social Security	101,999	102,821	.8%
26-51000-152	Life Insurance	1,896	1,821	-4.0%
26-51000-153	Health Insurance	271,735	291,871	7.4%
26-51000-154	Dental Insurance	3,877	4,349	12.2%
<b>Subtotal</b>		<b>\$1,800,072</b>	<b>\$1,833,635</b>	<b>1.9%</b>
<b>Professional Services</b>				
26-51000-210	Contractual Services	21,572	14,081	-34.7%
26-51000-213	Legal Counsel-Personnel	1,446	1,000	-30.8%
26-51000-214	Audit Services	1,594	1,594	0.0%
26-51000-226	Benefit Administrative Fees	1,700	1,700	0.0%
26-51000-225	Computer Support Services	61,543	8,543	-86.1%
26-51000-236	Licensing and Maintenance	134,421	148,836	10.7%
26-51000-510	General Liability Insurance	7,285	7,285	0.0%
26-51000-513	Workers Compensation	2,896	2,896	0.0%
26-51000-515	Commercial Crime Policy	1,049	1,049	0.0%
26-51000-516	Property Insurance	3,621	3,621	0.0%
<b>Subtotal</b>		<b>\$237,127</b>	<b>\$190,605</b>	<b>-19.6%</b>
<b>Supplies/Contract</b>				
26-51000-180	Recruitment	752	1,000	33.0%
26-51000-200	Facility Maintenance & Supplies	7,505	22,023	193.4%
26-51000-201	Cleaning & Janitorial Services	7,754	7,889	1.7%
26-51000-220	Utilities	28,000	24,240	-13.4%
26-51000-221	Telecommunications	114,388	128,258	12.1%
26-51000-230	Materials and Supplies	5,600	5,000	-10.7%
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	2,552	410.4%
26-51000-322	Training, Safety & Certifications	5,000	5,000	0.0%
26-51000-350	Equipment Replacement	-	-	0%
26-51000-351	Maintenance Contracts	213,425	77,302	-63.8%

		2018	2019	Change
26-51000-390	Employee Recognition	-	100	0%
26-51000-500	Contingency	5,000	-	-100.0%
26-59210-900	Administrative	-	-	0%
26-59217-900	Administrative	92,435	94,099	1.8%
<b>Subtotal</b>		<b>\$482,659</b>	<b>\$369,763</b>	<b>-23.4%</b>
<b>TOTAL</b>		<b>\$2,519,858</b>	<b>\$2,394,003</b>	<b>-5%</b>
<b>FUND BALANCE APPLIED</b>				
		<b>\$66,125</b>	<b>\$29,954</b>	
26-34225	Designated Health Reimbursement Acct	3,103	3,103	0%
26-34315	Designated Future Budget	-	-	
26-34000	Undesignated Fund Balance	271,102	201,429	-25.7%
<b>FUND BALANCE</b>		<b>\$274,205</b>	<b>\$204,532</b>	<b>25.4%</b>

## CONSOLIDATED SERVICES

○ 2018:	\$0
○ 2019:	\$1,016,391

- North Shore Library
- North Shore Fire/Rescue
- North Shore Health

*\*Please note Consolidated Services has moved to the General Fund (10) for the purpose of the State Expenditure Restraint Program calculations.*

### Mission

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

### 2019 Goals

#### North Shore Health

1. Prevent and reduce communicable diseases.
2. Prevent and manage chronic diseases.
3. Prevent and control exposure to environmental hazards.
4. Reduce intentional and unintentional injuries.

#### North Shore Fire/Rescue

5. Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
6. Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.
7. Ensure North Shore Fire/Rescue is a fiscally sound organization.
8. Recruit and maintain well trained and educated employees dedicated to providing service to the North Shore Communities.
9. Facilities, apparatus and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations.

Staffing	2013	2014	2015	2016	2017	2018	2019
North Shore Health Department	7.4	7.2	7.2	7.2	7.2	8	0
North Shore Fire/Rescue	107.5	105.6	105.6	102	98	105.5	0
North Shore Library	15	15	15	15	15	15	0

Expenditures		2018	2019	Change
28-51000-217	Public Health Services	27,288	-	-100%
28-52200-224	North Shore Fire/Rescue	785,797	-	-100%
28-55100-225	Capital	16,217		
28-55100-227	North Shore Library	150,355	-	-100%
28-52200-228	North Shore Fire/Rescue Capital	37,407		
28-52200-376	North Shore Fire/Rescue Insurance Dues	19,273		
<b>TOTAL</b>		<b>\$1,036,337</b>	<b>-</b>	<b>-100%</b>

## LONG TERM FINANCIAL SERVICE

- 2018: \$1,289,962
- 2019: \$1,095,149

- Property Tax
- River Hills
- Fox Point
- Cell Tower

### Mission

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

### 2019 Goals

1. Capital Improvement Program updated through 2026, by June 30, 2019.
2. Manage B-series bond assessment payments from municipal water projects, by May 1 and November 1, 2019.
3. Complete five-year budget projections, by August 31, 2019.
4. Update Long-Term Financial Plan, by August 31, 2019.
5. Maintain consistent tax levy through annual budget adoption, by November 1, 2019.

Performance Measures	2013	2014	2015	2016	2017	2018	2019
<b>Bond Rating</b>	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
<b>% of Debt Capacity Utilized</b>	32%	52%	38%	37%	36%	35.7%	36%

Revenues		2018	2019	Change
30-41100	Property Taxes	737,894	761,415	3.2%
30-47100	River Hills - Dispatch	21,253	20,878	-1.8%
30-47111	Fox Point - Dispatch	15,455	15,205	-1.6%
30-47115	B Series Bond Admin Fee	18,792	17,203	-8.5%
30-44350	Cell Tower Allocation	21,716	23,031	6.1%
30-48300	NSFD Receipts	178,195	175,955	-1.3%
<b>TOTAL</b>		<b>\$993,305</b>	<b>\$1,013,686</b>	<b>2.1%</b>
Expenditures				
30-58100-215	MADACC	2,583	2,583	0.0%
30-58100-226	Benefit Administration Fees	700	1,400	100.0%
30-58100-611	NSFD Station #5	160,000	160,000	0.0%
30-58100-612	Fox Point /River Hills Dispatch	36,708	36,083	-1.7%
30-58100-614	Unfunded Liability Principal	20,000	21,000	5.0%
30-58100-616	2011 General Obligation	-	76,250	100%
30-58100-618	2014 General Obligation	856,314	330,000	-61.5%
30-58100-619	2016 General Obligation	-	120,000	100%
30-58100-620	2018 General Obligation	-	90,000	100%
30-58100-621	Interest on Bond	205,832	241,058	17.1%
30-58100-623	Unfunded Liability Interest	7,826	6,776	-13.4%
<b>TOTAL</b>		<b>\$1,289,962</b>	<b>\$1,085,149</b>	<b>-15.9%</b>

Other Financing Sources (Uses)				
30-49100	Proceeds of Long Term Debt	-	-	0%
30-49250	Transfer from Stormwater	250,064	71,462	-71.4%
30-49226	Transfer from Consolidated	-	-	0%
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$250,064</b>	<b>\$71,462</b>	<b>-71.4%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$46,593</b>	<b>\$700</b>	
<b>FUND BALANCE</b>				
30-34000	Undesignated Fund Balance	217,050	211,116	19.1%
30-34385	Designated Tax Levy Stabilization	27,454	140,061	410.2%
<b>TOTAL</b>		<b>\$244,504</b>	<b>\$351,177</b>	<b>43.6%</b>

## 2019 CAPITAL PROJECTS

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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 2018, 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 2019 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 2019 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

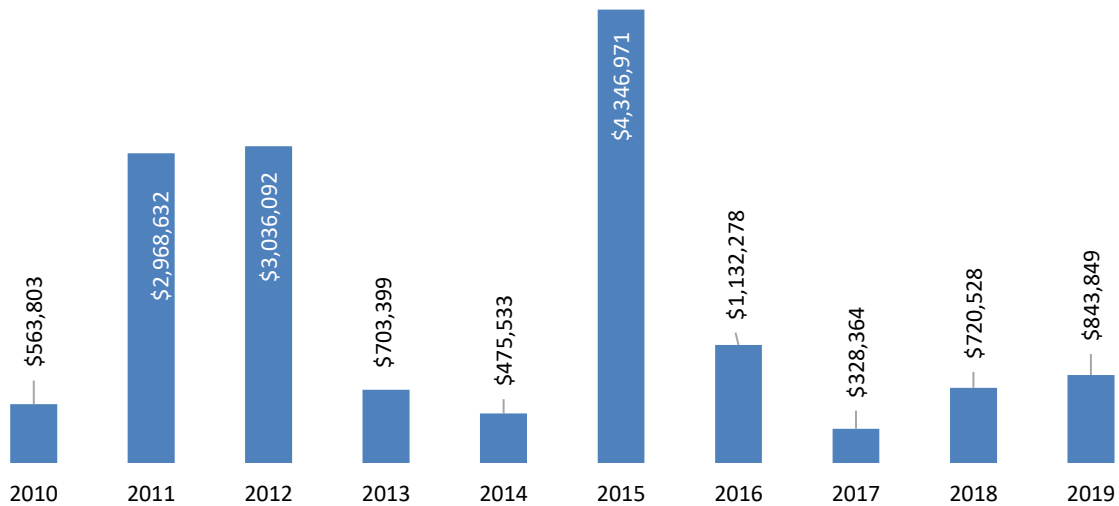


The current budget document contains the following funds for capital projects:

1. Public Safety Capital Fund
2. Public Works Capital Fund
3. Administrative Services Capital Fund
4. Public Safety Communication Capital Fund (separate funding source)

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 2019, 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



## PUBLIC SAFETY CAPITAL FUND

Funded within the 2019 Capital budget are monies to replace, upgrade or purchase a squad, bullet proof vests, and TIPPs data conversion.

### 2019 Goals

1. Replace one marked squad, by July 1, 2019.
2. Continue annual replacement of body armor, by October 1, 2019.
3. Complete TIPPs data conversion, by December 1, 2019.

Expenditures		2018	2019	Change
40-41100	Property Taxes	0	89,749	100%
40-41130	Fire & Rescue Property Tax	-	28,305	100%
40-43210	Grants	-	600	100%
<b>TOTAL</b>		<b>\$0</b>	<b>\$118,654</b>	<b>0%</b>
40-91000-801	Capital Projects	0	28,305	100%
40-91000-802	Capital Lease	-	34,230	100%
40-91000-803	Capital Equipment	-	60,786	100%
40-91000-804	Capital Equipment-Misc	165,242	-	-100%
<b>TOTAL</b>		<b>\$165,242</b>	<b>\$123,321</b>	<b>-25.4%</b>
40-34000	Undesignated Fund Balance	(3,235)	(7,201)	122.6%
40-34100	Designated Bullet Proof Vest	7,732	7,732	0%
<b>TOTAL</b>		<b>\$4,497</b>	<b>\$531</b>	<b>-88.2%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$0</b>	<b>\$0</b>	



## PUBLIC WORKS CAPITAL FUND

Funded within the 2019 Capital budget are monies to replace, upgrade or purchase plow blades, truck scanner, fire balancer, road resurfacing, and heating, cooling, and ventilation system.

### 2019 Goals

1. Purchase fire balancer and truck scanner and have operational, by March 1, 2019.
2. Complete heating, cooling, and ventilation improvements, by May 1, 2019.
3. Complete annual driveway culvert replacement project and road reconstruction project, by September 30, 2019.
4. Replace snow plow cutting edges, by October 1, 2019.

Expenditures		2018	2019	Change
41-41100	Property Taxes	2,780	111,900	3925.2%
41-43210	Intergovernmental Grants	-	-	0%
41-43540	State Transportation Aid	64,440	46,731	-27.5%
41-43545	STH 32 Connecting Highway Aids	93	81	-12.3%
41-48310	Equipment Sales	-	30,000	100%
<b>TOTAL</b>		<b>\$67,313</b>	<b>\$188,712</b>	<b>180.4%</b>
<b>Expenditures</b>				
41-91000-237	Bond Issuance Fees	25,546	-	-100%
41-91000-801	Capital Projects	-	307,826	100%
41-91000-803	Capital Equipment	330,117	16,900	-94.9%
41-91000-813	Streets	310,615	-	-100%
<b>TOTAL</b>		<b>\$666,278</b>	<b>\$324,726</b>	<b>-51.3%</b>
<b>FUND BALANCE APPLIED</b>				
		<b>\$0</b>	<b>\$136,014</b>	
41-34000	Undesignated Fund Balance	200,960	455,793	126.8%
41-34215	Designated Equipment Reserve	5,414	155,414	2770.6%
41-34220	Designated Road Reserve	41,569	41,569	0%
41-34225	Designated Building	9,724	159,724	1542.6%
<b>TOTAL</b>		<b>\$257,667</b>	<b>\$812,500</b>	<b>215.3%</b>

## ADMINISTRATIVE CAPITAL FUND

Funded within the 2019 Capital budget are monies to replace, upgrade or purchase GASB 45 obligations and community events.

### 2019 Goals

1. Fund community events.
2. Fund Local 200 GASB 45 Post Employment Collective Bargaining Agreement (CBA) contractual obligations.
3. Continue examination of Library needs within the community.

Expenditures		2018	2019	Change
42-41100	Property Taxes	0	130,100	100%
42-46740	Community Event Donations	10,000	10,000	0%
42-49210	Transfer	339,447	-	-100%
<b>TOTAL</b>		<b>\$349,447</b>	<b>\$140,100</b>	<b>-59.9%</b>
42-91000-235	Community Events	10,000	15,000	50%
42-91000-519	Contracted Retirement Benefits	66,180	164,552	148.6%
42-91000-801	Capital Projects	-	68,500	100%
42-91000-824	Capital Equipment/Projects	8,200	-	-100%
<b>TOTAL</b>		<b>\$84,380</b>	<b>\$248,052</b>	<b>194%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$74,380</b>	<b>\$107,952</b>	
42-34310	Designated GASB 45 OPEB	273,267	129,618	-52.6%
42-34000	Undesignated Fund Balance	58,532	129,305	120.9%
<b>TOTAL</b>		<b>\$331,799</b>	<b>\$258,923</b>	<b>-22%</b>

## PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND

Funded within the 2019 Capital budget, from seven communities through a revised Public Safety Communications agreement, are monies to replace, upgrade or purchase heating, cooling, and ventilation system, Core switch, virtual storage, memory, network switch, and computers.

### 2019 Goals

1. Complete heating, cooling, and ventilation improvements, by May 1, 2019
2. Replace dispatch station computers, by May 1, 2019.
3. Install network switch, by June 1, 2019.
4. Implement memory improvements, by June 1, 2019.
5. Replace Core switch, by October 1, 2019.
6. Implement virtual storage solution, by November 1, 2019.

Expenditures		2018	2019	Change
46-41100	Property Taxes	17,997	19,666	9.3%
46-47110	Contract Revenue	125,966	157,326	24.9%
<b>TOTAL</b>		<b>\$143,963</b>	<b>\$176,992</b>	<b>22.9%</b>
<b>Expenditures</b>				
46-91000-803	Capital Equipment	-	147,750	100%
46-91000-815	Dispatch Capital Technology	205,500	-	-100%
<b>TOTAL</b>		<b>\$205,500</b>	<b>\$147,750</b>	<b>-28.1%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$61,537</b>	<b>\$0</b>	
<b>Fund Balance</b>				
46-34000	Undesignated Fund Balance	32,884	64,507	96.2%
46-34215	Designated Capital Equipment	114,854	146,596	27.6%
46-34220	Designated RMS Capital Equipment	89,156	89,156	0%
<b>TOTAL</b>		<b>\$236,894</b>	<b>\$300,259</b>	<b>26.7%</b>

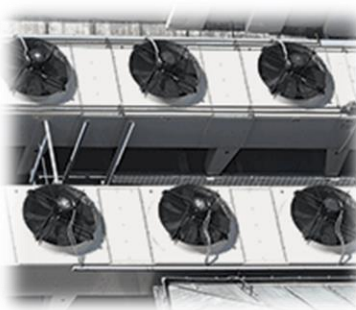
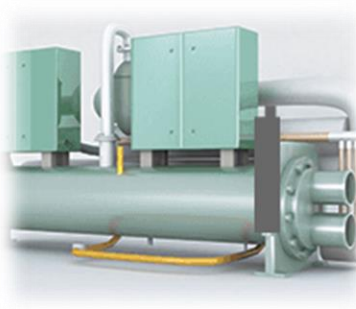
- VILLAGE HALL/BCC
- 41-91000-801 \$125,000
- 46-91000-801: \$32,750

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: HEATING, VENTILATING, AND AIR CONDITIONING IMPROVEMENTS

The Village will replace three air-conditioning rooftop units, two boilers, and control system within the Village Hall complex. The air-conditioning rooftop units have reached the end of their useful life and have increased operating and maintenance costs in recent years. The boilers have also shown signs of failure and replacement will result in increased efficiency. Replacing the control system will modernize and improve temperature regulation.



## Impact on Operational Budget/Service

Cost-savings will be recognized through energy efficiencies and reduced maintenance costs. The Village will maintain an on-going preventative maintenance agreement to service the infrastructure.



➤ DPW

➤ \$182,826

➤ 41-91000-801

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: 2019 STREET IMPROVEMENT PROGRAM

As part of the Village's on-going street improvement program, a number of streets will be resurfaced in 2019. The list of streets for resurfacing in 2019 includes:

- Meadowlark Lane, from Fairy Chasm Road to Hermitage Road
- Tennyson Drive, from Fairy Chasm Road to Hermitage Road
- Ellsworth Park Parking Lot

Streets are selected for resurfacing based on the Pavement Surface Evaluation and Rating (PASER) system. The Village will also complete an annual driveway culvert replacement and ditch regrading project along the road project route to address stormwater issues in the area.



## Impact on Operational Budget/Service

New pavement reduces the operational costs as it requires routine care as opposed to more significant maintenance needs. On-going maintenance will be routine and preventative to include crack sealing which bolsters longevity of the new surface.

➤ POLICE

➤ \$35,436

➤ 40-91000-803

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: REPLACEMENT OF ONE POLICE SQUAD

The Village will be replacing one squad with a Ford Explorer. The current squad has well over 100,000 miles. As the squads begin to age, general maintenance costs increase which leads to cost inefficiencies. By purchasing a new squad, the Village's maintenance costs should decrease to more routine and preventative items.



## Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as routine and preventive maintenance items are less costly than medium to large repairs. The newer vehicle will also provide more fuel efficiency.

➤ Bayside Communications Center

➤ \$60,000

➤ 46-91000-803

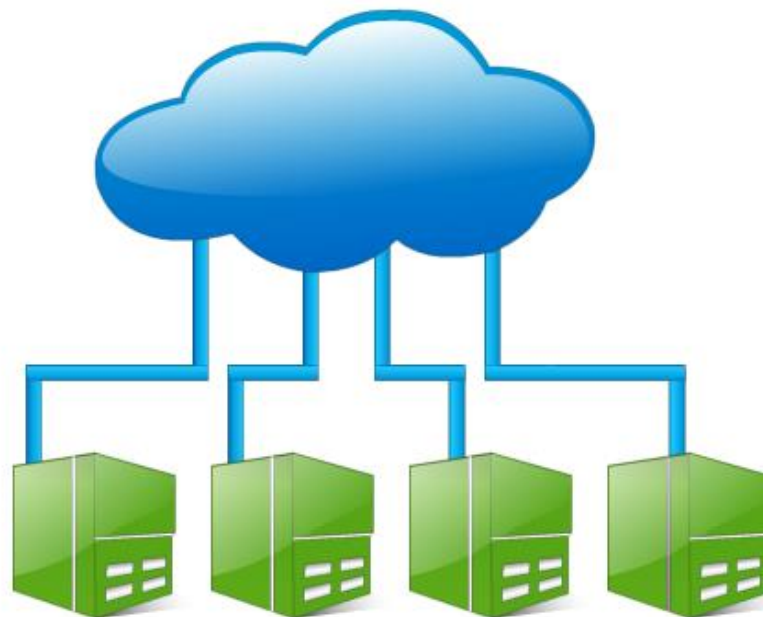
2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION:

Virtual Storage Area Network (VSAN)

A virtual storage area network (VSAN) provides a secure storage solution without the need to maintain servers on-site. VSAN provides the benefit of simplicity in storage management but remains agile and customizable as storage parameters are set to meet need. The VSAN will serve the Bayside Communications Center, which is composed of seven-member communities and North Shore Fire/Rescue.



## Impact on Operational Budget/Service

Virtual storage will provide cost-savings as significantly less infrastructure is maintained on-site.

➤ Bayside Communications Center

➤ \$15,000

➤ 46-91000-803

2019  
Capital  
Projects

# Service Excellence

DESCRIPTION:  
REPLACE EIGHT COMPUTERS AT DISPATCH STATIONS

Eight computers will be replaced at dispatch stations in the Bayside Communications Center. The computers are original to the 2012 facility and are showing signs of decreased performance from running 24 x 7 x 365. As seconds matter when dispatching an emergency 9-1-1 call, top performance is essential in life-saving operations.



## Impact on Operational Budget/Service

The new computers will be more up-to-date and robust while providing energy efficiencies.



➤ DPW

➤ 20-51000-801: \$289,000

➤ 22-53000-801: \$45,500

2019  
Capital  
Projects

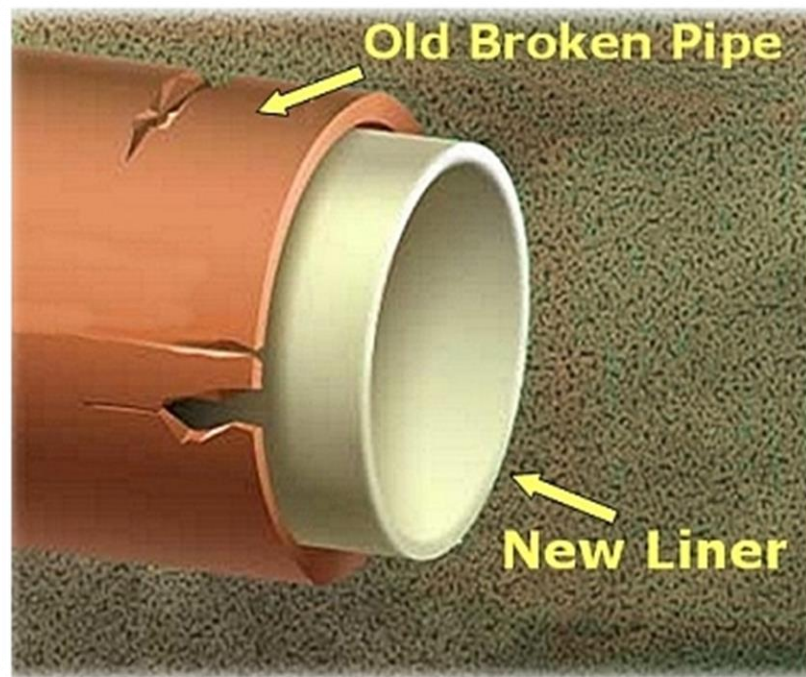
# Service Excellence

## DESCRIPTION: SANITARY SEWER AND STORMWATER REPAIRS

The Village is going to undertake a sizeable repair project for sanitary sewer and stormwater infrastructure. The majority of the project will entail cured-in-place pipe (CIPP) lining. CIPP lining is a non-invasive process that installs a liner inside of an existing pipe from above ground.

The newly-installed liner should increase the life of the pipe by at least 50 years. As such, this is a more cost-effective means for the Village to repair sanitary sewer and stormwater infrastructure without having to break ground or directionally-drill.

Work will occur in the west, northwest, and northeast portions of the Village as well as Grudemont and North Shore East neighborhoods.



## Impact on Operational Budget/Service

The impact on the operational budget will be a net decrease as newly-repaired infrastructure requires less maintenance. CIPP lined sanitary sewer main will reduce the amount of stormwater that inflows and infiltrates, which reduces the strain on the sanitary sewer system.

➤ DPW

➤ \$3,400

➤ 41-91000-803

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: PLOW CUTTING BLADE EDGES

Carbide cutting edges for two patrol trucks are in need of replacement. Cutting edges are the part of the plow that makes contact with the road and are responsible for scrapping up packed snow and ice. As these edges are in contact with the roadways, they take the brunt of the abuse from plow operations. While lifespan can vary based on winter conditions and use, generally cutting edges need to be replaced every three years to ensure efficiency and effectiveness during winter operations.



## Impact on Operational Budget/Service

There is no impact on operating budget as the cutting edges do not require regular maintenance outside of replacement. New cutting edges provide more effective plowing operations.



➤ DPW

➤ \$5,000

➤ 41-91000-803

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: TRUCK SCANNER

Fleet maintenance is becoming increasingly more technologically-advanced. The truck scanner is a diagnostic tool to identify and correct operational issues with the Village fleet. Without the proper diagnostic tools, vehicles must be sent to repair shops which results in more time with equipment out of service and increased service costs.



## Impact on Operational Budget/Service

The truck scanner will provide operational savings as vehicles are not needed to be sent out for repair and diagnosis. This saves the Village on equipment downtime and costly hourly repairs by contracted service professionals.

➤ DPW/Police

➤ \$8,500

➤ 41-91000-803

2019  
Capital  
Projects

# Service Excellence

## DESCRIPTION: TIRE BALANCER

Rim size for police squads and public works pick-up trucks have continued to increase over the years limiting the scope and ability for staff to balance tires in-house. Sending tires to repair shops for balancing results in additional down time of equipment and increased service costs. The Village changes over 40 tires per year.



## Impact on Operational Budget/Service

The tire balancer will provide operational savings as vehicles are not needed to be sent out for repair. This saves the Village on equipment downtime and costly hourly repairs by contracted service professionals.

## 2019 - 2025 CAPITAL IMPROVEMENT PROGRAM

Type of Request		Item Description	Purpose	Cost
<b>2019</b>				
DPW	Infrastructure	Sanitary Sewer Priority #1 Repairs	CIPP Lining and spot repair to extend life of sanitary sewer main	\$289,000
DPW	Infrastructure	Storm Sewer Repairs	Jonathan Lane outfall, Glenbrook outfall, Bay Point cross culvert	\$46,000
DPW	Infrastructure	Road Project	Tennyson Drive, Meadowlark Lane, Ellsworth Park parking lot	\$182,826
DPW	Equipment	Generator Standardization	Standardize connections between generators and sanitary/storm sewer facilities	\$5,000
DPW	Facilities	Cold Storage Garage Doors	Shield materials and equipment from weather elements	\$2,500
DPW	Equipment	Grade Elevation Transit	Stormwater grade calculation	\$2,000
DPW	Equipment	Man Bucket	Tree trimming and facility maintenance	\$2,000
DPW	Equipment	Truck Scanner	Fleet diagnostics and repair	\$5,000
DPW	Equipment	Cutting Edges	Snow and ice removal	\$3,400
DPW	Equipment	Tire Balancer	Fleet tire repair	\$8,500
DPW	Facilities	HVAC Improvement	Efficiently operate, monitor, and control heating and cooling ventilation systems	\$125,000
Police	Equipment	Body armor	Body Armor replacement for 2 officers	\$1,600
Police	Technology	TIPS Data Conversion	Convert TIPPS Data	\$23,750
Police	Vehicle	Ford Interceptor Utility Squad Car	Replace existing squad	\$35,436
Village Hall	Infrastructure	Library remodel	Library remodeling	\$51,000
				<b>\$783,012</b>
<b>2020</b>				
DPW	Equipment	Leaf Vacuum	Leaf Collection	\$90,000
DPW	Equipment	Power Rake	Hedge Trimming	\$1,000
DPW	Equipment	Walk-behind road saw	Replace road saw	\$4,900
DPW	Equipment	Skid Steer	Yard Waste	\$50,000
DPW	Equipment	Tow Behind Air Compressor	Crack Sealing	\$15,000
DPW	Technology	GIS Update	Manhole Inspection, Repair, Rebuild	\$4,320
DPW	Technology	GIS Update	CIPP Lining	\$1,440
DPW	Facility	Lions Gates	Column Restoration	\$25,000
DPW	Vehicle	Back-Up Garbage Truck	Special Pick-Ups; Garbage/Recycling Collection	\$75,000
DPW	Vehicle	1-ton sewer truck	Sewer cleaning, maintenance and repair operations	\$80,000
DPW	Vehicle	Grapple attachment	Yard waste	\$2,500
DPW	Equipment	Cutting Edge	Snow Plowing	\$3,000
DPW	Technology	Aruba Wi-Fi	DPW Wireless Internet Connection	\$1,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing (Brown Deer, Glencoe, Ellsworth, Bay Point)	\$300,000
Police	Building	Garage Door Opener Door 2	PD Garage Door Replace Original Door Opener	\$1,400
Police	Building	Garage Door Opener Door 3	PD Garage Door Replace Original Door Opener	\$1,400

Type of Request		Item Description	Purpose	Cost
Police	Building Maintenance	Roofing (If not done in 2019)	Flat Roof over Jail/Training Room Replacement	\$20,000
Police	Equipment	Drone	New Drone for Tracking/Surveillance	\$10,000
Police	Equipment	Body Armor	Officers (1) Replacement	\$850
Police	Equipment	Tactical Vest	Squad 2103 Replacement	\$2,200
Police	Equipment	Tactical Vest	Squad 2104 Replacement	\$2,200
Police	Equipment	Tactical Vest	Squad 2105 Replacement	\$2,200
Police	Equipment	Tactical Vest	Squad 2106 Replacement	\$2,200
Police	Equipment	Tools	Door Breaching Tools for Squads Replace Old Equipment Left from Fire Dept	\$500
Police	Equipment	Lockers	Rifle Lockers for Vault to Safely Secure Rifles in Evidence Property	\$700
Police	Equipment	Gas Mask Replacements	Crowd Control Replace Expired Cartridges/ Broken Masks	\$850
Police	Technology/Hardware	Printer/Scanner/Fax	Resource Room Replacement	\$8,000
Police	Technology/Hardware	Cameras	LPR Replace Unit	\$9,000
Police	Technology-Hardware	Projector	Training Room Projector Replacement for Compatibility w New Laptops	\$500
Police	Technology-Hardware	Scanner	Fingerprint Scanner Replace Windows 98 Based Computer	\$15,000
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
				<b>\$866,260</b>
<b>2021</b>				
DPW	Equipment	Cutting Edges	Cutting Edges	\$3,000
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,600
DPW	Vehicle	1-ton dump truck	Personnel, equipment, and material mover	\$80,000
DPW	Vehicle	2178 Patrol Truck Replacement	Snow plowing, material mover	\$180,000
DPW	Equipment	Large Skid Steer Bucket	Collection and material mover	\$1,000
DPW	Equipment	Single Axle Trailer	Equipment and material mover	\$5,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing (Lake Drive)	\$365,000
Police	Building Maintenance	Heaters	PD Garage Heaters Replacement (2)	\$5,000
Police	Building Maintenance	Heaters	PD Sally port Heater Replacement (1)	\$2,500
Police	Building Maintenance	Locker Room Repairs	Change Locks and Handles Replacement - Failing Locks	\$1,500
Police	Building Maintenance	Fire Protection System	Review/Repair	Unk
Police	Equipment	Tactical Vest	Squad 2102 Replacement	\$2,200
Police	Equipment	Taser (6)	Officers/Roll Call Room Replacement- 5 Year Life Cycle	\$4,200
Police	Equipment	AEDs	Portable AEDs for Each Squad Replacement 8-10 Yr Life Cycle	\$3,000
Police	Equipment	Body Armor	Officers (7) Replacement - Yr Life Cycle	\$6,000
Police	Equipment	37MM Replacement	Less Than Lethal Replacement	\$1,500
Police	Property Room	Drug Testing Kits	NARCO Pouches Various Drugs Test Kit Supplies	\$350
Police	Technology/Hardware	Monitor	Roll Call Room/Report Room Jail Monitors Replacement	\$900

Type of Request		Item Description	Purpose	Cost
Police	Technology/Hardware	Computer Infrastructure	Hubs, Switches, Routers Replacements	\$3,000
Police	Technology/Hardware	Storage Servers	PD Servers/Cloud Service	\$10,000
Police	Technology-Hardware	Access Control/Camera	Access Control/Camera Replacement of System Original to Building	\$50,000
Police	Technology-Hardware	Radio-Portable	Ozaukee Radio System Digital System	\$2,000
Police	Technology-Hardware	Radio-Portable	Ozaukee Radio System Digital System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2102 Digital System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2103 Digital System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2104 Digital System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2105 Digital System	\$2,000
Police	Technology-Hardware	Radio-Squad	Ozaukee Radio System 2106 Digital System	\$2,000
Police	Vehicle	Ford	Squad 2104 (MY 2017)	\$47,000
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
Village Hall	Technology-Service	Service Maint- Financial Program	Financial software program	\$4,600
				<b>\$931,850</b>
<b>2022</b>				
DPW	Facility	Tennis Court Maintenance	Crackfill and restripe	\$25,000
DPW	Technology	Computer Replacement	Operations Superintendent and Mechanic	\$2,000
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,600
DPW	Equipment	Mini Excavator	Stormwater ditching, manhole replacement, street repair	\$125,000
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Vehicle	2177 Patrol Truck Replacement	Snow plowing, material mover	\$180,000
DPW	Vehicle	2199 UTV Replacement	Equipment, material, and personnel mover	\$20,000
DPW	Equipment	Small Skid Steer Bucket	Collection and material mover	\$1,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Technology	iPads	Fieldwork	\$2,000
DPW	Infrastructure	Roads	Resurfacing (Fairy Chasm, Fielding, Manor)	\$250,000
Police	Equipment	Patrol Bicycle	Bicycle Patrol Replacement	\$3,000
Police	Equipment	Tactical Shield	Squad 2104 Replacement	\$1,500
Police	Equipment	Body Armor	Officers (2) Replacement	\$1,700
Police	Equipment	Batteries	Radar Trailer Replacement	\$1,500
Police	Equipment	Gas Mask	Cartridges Replacement of Expired Cartridges	\$850
Police	Equipment	Batteries	Driver Feedback Signs Replacement	\$500
Police	Equipment	Appliances	PD Washer/Dryer Decon Room Replacement	\$2,000
Police	Property Room	Drug Testing Kits	NARCO Pouches Various Drugs Test Kit Supplies	\$350
Police	Technology/Hardware	WIFI	PD WIFI Replacement/Upgrade	\$1,000



Type of Request		Item Description	Purpose	Cost
Police	Vehicle	Squad	Squad 2103 (MY 2018) Replacement	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computer for VH employees	\$1,500
				<b>\$801,500</b>
<b>2023</b>				
Village Hall	Technology-Hardware	Computer replacement	Computer for VH employees	\$1,500
DPW	Infrastructure	Roads	Road Resurfacing (Fairy Chasm, Fielding)	\$150,000
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,600
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Vehicle	Yard Waste Truck	Yard Waste Collection	\$75,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing (Pelham, Regent, Sequoia)	\$240,000
Police	Building Maintenance	Fire Protection System	Review/Repair	Unk
Police	Equipment	Body Armor	Officers (5) Replacement	\$4,300
Police	Equipment	Cabinetry Doors	Roll Call/Jail Room Replacements	\$5,000
Police	Property Room	Drug Testing Kits	NARCO Pouches Various Drugs Test Kit Supplies	\$350
Police	Technology/Hardware	Body Cameras	Officers Replacements	\$10,000
Police	Technology/Hardware	Computers	10 Workstation Computers Replacements	\$8,000
Police	Technology/Hardware	Computers	Squad Computers and Cameras (5) Replacements	\$52,000
Police	Technology/Hardware	Squad Cameras	All Squads (5) Replacements	\$40,000
Police	Vehicle	Ford	Squad 2105 (MY 2018) Replacement	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
Village Hall	Technology-Software	Financial Software program	Financial software program	\$40,500
				<b>\$810,250</b>
<b>2024</b>				
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,600
DPW	Equipment	Ditching Tooth Bucket	Stormwater ditching	\$1,500
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing	\$250,000
Police	Building/Maintenance	Jail Toilets/Faucets	Jail Plumbing Replacement/Maintenance	\$5,000
Police	Equipment	Body Armor	Officers (2) Replacement	\$1,700
Police	Equipment	Handgun	Replacement Handguns (15)	\$7,500
Police	Equipment	Traffic Laser Guns	Replacement (3) Laser Guns	\$6,000
Police	Vehicle	Ford 2019	Squad 2106 (MY 2019) Replacement	\$40,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
				<b>\$449,800</b>
<b>2025</b>				



Type of Request		Item Description	Purpose	Cost
DPW	Equipment	Water Tank	Plant watering and fire extinguisher	\$3,000
DPW	Equipment	Ditching Tooth Bucket	Stormwater ditching	\$1,500
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,600
DPW	Equipment	3,700-Watt Generator	Mobile power supply	\$2,100
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Equipment	Loader Bucket	Collection and material mover	\$5,000
DPW	Infrastructure	Sanitary Sewer	Televising and repair	\$100,000
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing	\$250,000
Police	Equipment	Body Armor	Officers (7) Replacement	\$6,000
Police	Equipment	Rifle Sights	Squad Rifles Replacement	\$3,000
Police	Property Room	Drug Testing Kits	NARCO Pouches Various Drugs Test Supplies	\$350
Police	Technology/Hardware	Computer Infrastructure	Server Equipment/UPS/Cloud Service Replacements/Upgrades	\$3,000
Police	Technology/Hardware	Fingerprint Computer	Jail Replacement	\$5,000
Police	Vehicle	Ford	Squad 2104 (MY 2021) Replacement	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
				<b>\$464,050</b>

## 2019 BUDGET DETAIL

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>GENERAL FUND</b>								
<b>General Fund Revenues</b>								
<b>Taxes</b>								
10-41100	Property Taxes	2,406,591	2,419,136	2,419,136	2,419,136	2,419,136	3,105,289	28.6%
10-41300	Interest on Delinquent Taxes	23,139	12,000	12,000	13,001	13,001	12,000	100%
10-41500	Payment in Lieu of Taxes	42,022	42,366	42,366	31,838	42,366	42,378	0.03%
<b>Subtotal</b>		<b>\$2,471,752</b>	<b>\$2,473,502</b>	<b>\$2,473,502</b>	<b>\$2,463,975</b>	<b>\$2,474,503</b>	<b>\$3,159,667</b>	<b>27.7%</b>
<b>State Aids</b>								
10-43410	State Shared Revenue	60,326	60,324	60,324	9,045	60,324	60,324	0%
10-43510	Recycling Grant	25,645	25,645	25,645	25,634	25,634	25,634	0%
10-43530	Exempt Computer Aid	14,587	14,801	14,801	14,801	14,801	14,801	0%
10-43540	State Transportation Aid	402,837	402,837	402,837	283,007	402,837	402,837	0%
10-43545	State Highway 32 Connecting Highway Aid	16,873	16,873	16,873	12,631	16,873	16,873	0%
10-43600	Expenditure Restraint Aid	96,026	88,308	88,308	88,312	88,312	79,998	-9.4%
<b>Subtotal</b>		<b>\$616,293</b>	<b>\$608,788</b>	<b>\$608,788</b>	<b>\$433,430</b>	<b>\$608,781</b>	<b>\$600,467</b>	<b>-1.4%</b>
<b>Intergovernmental</b>								
10-43210	Community Development Block Grant	5,518	5,598	5,598	5,518	5,598	5,598	0%
10-43220	River Hills Municipal Court	40,901	42,945	42,945	32,209	42,945	-	-100%
10-43225	Public Safety Communication Administration	33,748	92,435	92,435	92,435	92,435	94,099	1.8%
10-43230	Records Management Administration	37,175	-	-	-	-	-	0%
10-43555	Intergovernmental Grant	7,601	-	-	1,500	1,500	-	0%
<b>Subtotal</b>		<b>\$124,943</b>	<b>\$140,978</b>	<b>\$140,978</b>	<b>\$131,662</b>	<b>\$142,478</b>	<b>\$99,697</b>	<b>-29.3%</b>
<b>Inspection</b>								
10-44415	Architectural Review Committee Applications	3,180	2,580	2,580	1,860	2,580	2,580	0%
10-44425	Administrative Fees	20,993	19,400	19,400	5,479	5,479	-	-100%
10-44430	Electrical Permits	5,909	-	-	-	-	-	0%
10-44450	HVAC Permits	2,709	-	-	-	-	-	0%
10-44460	Building Permits	39,190	48,500	48,500	51,758	53,000	52,000	7.2%
10-44470	Plumbing Permits	4,255	-	-	-	-	-	-100%
10-44480	Vacant Property Fees	1,250	-	-	500	500	-	0%
<b>Subtotal</b>		<b>\$77,486</b>	<b>\$70,480</b>	<b>\$70,480</b>	<b>\$59,597</b>	<b>\$61,559</b>	<b>\$54,580</b>	<b>-22.6%</b>
<b>License and Permits</b>								
10-44100	Operator Licenses	1,645	1,300	1,300	1,045	1,045	1,000	-23.1%
10-44120	Liquor Licenses	2,400	2,400	2,400	3,000	3,000	3,000	25.0%
10-44140	Cigarette Licenses	300	300	300	300	300	300	0%
10-44220	Animal Licenses	2,151	1,500	1,500	1,201	1,500	1,500	0%
10-44420	Occupancy Permits	680	-	-	240	240	140	1000%
10-44440	Alarm Company Permits	70	-	-	-	70	-	0%
10-44435	Transient Merchant Permit	700	300	300	170	170	300	0%
10-44495	Excavation/Right of Way/Privilege	8,700	8,500	8,500	14,800	14,800	8,700	2.4%
10-44525	Fill Permits	430	-	-	-	-	-	0%
10-44530	Rummage Sale Permits	190	220	220	140	220	220	0%

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-44535	Dumpster Permits	180	-	-	60	60	60	100%
10-44540	Sign Permits	2,345	700	700	350	700	700	0%
10-44550	Conditional Use Permits	3,300	300	300	600	600	300	0.0%
10-44555	Board of Zoning Appeals Fees	1,500	-	-	2,560	2,560	-	0%
10-44570	Special Event Permits	1,250	1,200	1,200	250	250	250	-79.2%
	<b>Subtotal</b>	<b>\$25,841</b>	<b>\$16,720</b>	<b>\$16,720</b>	<b>\$24,716</b>	<b>\$25,515</b>	<b>\$16,470</b>	<b>-1.5%</b>
<b>Services</b>								
10-44300	Cable Franchise Fees	76,509	72,000	72,000	57,170	76,128	74,000	2.8%
10-44545	Rain Barrels	45	-	-	-	-	-	0%
10-44560	Tree Program	-	-	-	3,700	3,700	5,000	1000%
10-45100	Fines & Forfeitures	52,238	60,000	60,000	36,570	60,000	65,000	8.3%
10-45120	Court Service Fees	375	625	625	300	300	-	-100.0%
10-45125	Misc. Service Fee- Notary/Fingerprinting	477	650	650	929	929	625	-3.8%
10-45600	Court Case Re-Opening Fees	25	75	75	50	50	-	-100.0%
10-46110	Property Status Revenue	3,796	2,000	2,000	3,760	3,800	2,000	0.0%
10-46120	Publication Fees	175	175	175	175	175	175	0.0%
10-46130	Data Sales	1,696	500	500	275	500	500	0.0%
10-46135	Police Uniforms	71	100	100	7	7	-	-100.0%
10-46310	Special Pickups	10,736	8,000	8,000	6,237	8,745	8,000	0.0%
10-46315	Mulch Deliveries	5,882	5,500	5,500	5,546	5,546	5,500	0.0%
10-46320	Garbage & Recycling	2,691	2,500	2,500	2,044	2,600	2,600	4.0%
10-46330	Well Permit	400	250	250	50	50	-	-100.0%
10-46710	Park Facility Rental & Programs	866	700	700	1,006	900	770	10.0%
10-46715	Public Works Service Revenue	359	500	500	285	285	285	-43.0%
10-48210	Copies	914	500	500	714	800	600	20.0%
10-48220	False Alarm Fees	7,500	1,200	1,200	1,250	8,000	1,200	0.0%
	<b>Subtotal</b>	<b>\$164,754</b>	<b>\$155,275</b>	<b>\$155,275</b>	<b>\$120,068</b>	<b>\$172,515</b>	<b>\$166,255</b>	<b>7.1%</b>
10-48100	Interest	76,299	48,466	48,466	106,949	136,117	130,000	168.2%
10-48110	Unrealized & Realized Gain/Loss - Investments	(20,863)	-	-	(19,854)	(23,478)	-	0%
10-48200	Miscellaneous Revenues	4,248	500	500	2,485	1,485	500	0.0%
10-48215	Intergovernmental Revenue	6,240	-	-	-	-	-	0%
10-48230	Recycling Proceeds	2,519	2,000	2,000	1,465	2,060	2,060	3.0%
10-48260	Insurance Awards	46,222	-	-	48,046	48,045	-	0%
10-48395	Facility Rental - Sewer Fund	-	-	-	-	-	-	0%
10-46400	Equipment Rental - Sewer Fund	10,000	10,000	10,000	10,000	10,000	17,500	75.0%
10-46415	Equipment Rental - Stormwater Fund						17,500	1000%
10-48310	Equipment Sales	9,034	11,000	11,000	3,495	15,745	5,500	-50.0%
	<b>Subtotal</b>	<b>\$133,699</b>	<b>\$86,966</b>	<b>\$71,966</b>	<b>\$152,586</b>	<b>\$189,974</b>	<b>\$173,060</b>	<b>140.5%</b>
	<b>TOTAL</b>	<b>\$3,614,767</b>	<b>\$3,552,709</b>	<b>\$3,537,709</b>	<b>\$3,386,034</b>	<b>\$3,675,325</b>	<b>\$4,270,196</b>	<b>20.7%</b>
<b>GENERAL FUND EXPENDITURES</b>								
<b>General Government</b>								
<b>Personnel</b>								
10-51000-109	Salaries	226,553	236,514	232,514	149,540	228,570	0	-100%
10-51000-110	Wages FT	-	-	-	-	-	\$238,225	100%
10-51000-111	Overtime	-	-	-	-	-	-	0%

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-51000-112	Wages PT	-	-	4,000	7,048	8,039	-	-100.0%
10-51000-117	Health Insurance Buyout	-	900	900	1,113	1,113	2,400	166.7%
10-51000-119	Dental Insurance Buyout	-	118	118	97	118	109	-7.6%
10-51000-120	Trustee wages	8,400	8,400	8,400	5,600	8,400	8,400	0.0%
10-51000-125	Elections wages	-	5,400	5,400	4,030	5,400	4,000	-25.9%
10-51000-150	Wisconsin Retirement System	15,974	18,191	18,191	10,801	15,314	15,571	-14.4%
10-51000-151	Social Security	17,807	21,492	21,492	13,149	18,837	20,589	-4.2%
10-51000-152	Life Insurance	858	922	922	715	1,092	1,049	13.8%
10-51000-153	Health Insurance	38,947	43,860	43,860	15,291	21,847	25,781	-41.2%
10-51000-154	Dental Insurance	996	1,019	1,019	169	277	1,033	1.4%
	<b>Subtotal</b>	<b>\$309,535</b>	<b>\$336,816</b>	<b>\$336,816</b>	<b>\$207,553</b>	<b>\$309,007</b>	<b>\$317,157</b>	<b>-5.8%</b>
<b>Supplies/Contractual</b>								
10-51000-130	Elections supplies	6,251	4,803	4,803	2,849	4,803	4,200	-12.6%
10-51000-180	Recruitment	-	-	-	70	70	-	-100%
10-51000-210	Contractual Services	6,786	12,625	12,625	3,856	12,625	13,000	3.0%
10-51000-221	Telecommunications	2,441	3,340	3,340	1,138	3,088	3,000	-10.2%
10-51000-223	Computer Support Services	-	1,000	1,000	-	1,000	-	-100.0%
10-51000-230	Materials and Supplies	939	2,000	2,000	1,280	2,000	2,000	0.0%
10-51000-225	Computer Support Services	-	-	-	-	-	1,000	100%
10-51000-300	Administrative	-	800	800	-	-	800	0.0%
10-51000-310	Office Supplies	4,293	4,000	4,000	2,708	4,000	4,000	0.0%
10-51000-311	Postage	2,615	2,700	2,700	2,633	2,700	2,700	0.0%
10-51000-321	Dues & Subscriptions	5,747	3,918	3,918	2,619	3,918	4,000	2.1%
10-51000-322	Training, Safety & Certifications	7,698	6,000	6,000	8,678	8,678	6,500	8.3%
10-51000-323	Wellness	425	1,000	1,000	412	412	1,000	0.0%
10-51000-324	Publications/Printing	45	100	100	53	53	100	0.0%
10-51000-335	Equipment Replacement	-	-	-	2,465	2,465	-	0%
10-51000-520	Tax Refunds/Uncollectible	-	-	-	-	-	-	0%
10-51000-591	Municipal Code	27,467	8,250	8,250	3,933	8,250	4,000	-51.5%
	<b>Subtotal</b>	<b>\$64,706</b>	<b>\$50,536</b>	<b>\$50,536</b>	<b>\$32,694</b>	<b>\$54,062</b>	<b>\$46,300</b>	<b>-8.4%</b>
<b>Professional Services</b>								
10-51000-214	Audit Services	25,874	18,063	18,063	10,062	18,063	18,063	0%
10-51000-219	Assessor Services	32,000	32,000	32,000	32,000	32,000	32,000	0%
10-51000-226	Benefit Administrative Fees	2,148	1,360	1,360	1,256	1,360	1,360	0%
10-51000-229	Banking Fees	9,408	8,000	8,000	7,118	13,067	4,200	-47.5
10-51000-238	Financial Advising Services	-	-	-	-	-	6,000	100%
	<b>Subtotal</b>	<b>\$69,430</b>	<b>\$59,423</b>	<b>\$59,423</b>	<b>\$50,436</b>	<b>\$64,490</b>	<b>\$61,623</b>	<b>3.7%</b>
	<b>TOTAL</b>	<b>\$443,671</b>	<b>\$446,775</b>	<b>\$446,775</b>	<b>\$290,684</b>	<b>\$427,558</b>	<b>\$425,080</b>	<b>-4.9%</b>
<b>Public Safety</b>								
<b>Police</b>								
<b>Personnel</b>								
10-52100-110	Wages FT	916,999	1,019,457	941,932	589,174	918,174	976,352	3.7%
10-52100-111	Overtime	53,705	50,000	100,000	61,261	90,000	40,000	-60.0%
10-52100-131	Overtime - Court	-	-	-	747	-	-	0%
10-52100-132	Overtime-Held Over	-	-	-	206	-	-	0%
10-52100-133	Overtime - Incident	-	-	-	1,319	-	-	0%
10-52100-134	Overtime-Rotational	-	-	-	37	-	-	0%

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-52100-135	Overtime-Shift Shortage	-	-	-	16,484	-	-	0%
10-52100-136	Overtime-Special detail	-	-	-	-	-	-	0%
10-52100-137	Overtime-Task force	-	-	-	-	-	-	0%
10-52100-138	Overtime-Training off duty	-	-	-	604	604	-	0%
10-52100-116	Holiday Pay	35,017	36,807	36,807	287	36,807	29,310	-20.4%
10-52100-117	Health Insurance Buyout	-	3,000	3,000	-	3,000	3,000	0.0%
10-52100-119	Dental Insurance Buyout	-	87	87	-	87	91	4.6%
10-52100-118	Shift Differential Pay-Bump Pay	5,406	7,000	7,000	2,254	4,506	2,000	-71.4%
10-52100-150	Wisconsin Retirement System	114,396	121,680	121,680	66,274	114,709	98,182	-19.3%
10-52100-151	Social Security	78,534	85,898	85,898	48,489	80,522	80,880	-5.8%
10-52100-152	Life Insurance	2,414	2,267	2,267	992	1,414	817	-64.0%
10-52100-153	Health Insurance	192,266	255,480	255,480	109,856	159,869	195,421	-23.5%
10-52100-154	Dental Insurance	7,057	3,871	3,871	1,622	2,223	3,888	0.4%
10-52100-156	Health Reimbursement Account	1,075	-	-	-	-	-	0%
10-52100-519	Contractual Retirement Benefits	17,024	-	-	-	-	52,904	100%
	<b>Subtotal</b>	<b>\$1,423,893</b>	<b>\$1,585,547</b>	<b>\$1,558,022</b>	<b>\$899,606</b>	<b>\$1,411,916</b>	<b>\$1,482,845</b>	<b>-4.8%</b>
<b>Supplies/Contractual</b>								
10-52100-180	Recruitment	6,131	1,500	16,478	21,451	25,000	-	-100.0%
10-52100-209	House of Correction Fees	163	1,000	1,000	670	670	360	-64.0%
10-52100-208	Special Legal Services	86	-	-	-	-	-	0%
10-52100-210	Contractual Services	20,535	26,406	26,406	22,951	22,951	41,902	58.7%
10-52100-213	Legal Counsel-Personnel	5,989	-	6,522	6,892	6,892	1,000	-84.7%
10-52100-215	MADACC	972	1,160	1,160	850	1,160	1,160	0.0%
10-52100-221	Telecommunications	4,647	5,845	5,845	2,694	5,516	5,196	-11.1%
10-52100-225	Computer Support Services	-	5,000	5,000	1,670	2,500	5,000	0.0%
10-52100-230	Materials and Supplies	9,361	8,700	8,150	7,632	8,150	8,700	6.7%
10-52100-231	Fleet Maintenance	7,246	8,000	8,000	4,786	8,000	8,000	0.0%
10-52100-310	Office Supplies	1,688	1,500	1,500	861	861	1,200	-20.0%
10-52100-311	Postage	511	500	500	500	500	500	0.0%
10-52100-321	Dues & Subscriptions	1,223	1,352	1,352	892	1,350	1,230	-9.0%
10-52100-322	Training, Safety & Certifications	2,259	4,375	4,375	4,231	4,231	9,625	120.0%
10-52100-323	Ammunition	1,368	1,500	1,500	40	1,560	1,560	4.0%
10-52100-330	Uniform Supplies	6,752	6,500	10,050	7,120	9,200	7,150	-28.9%
10-52100-333	Medical Supplies	1,076	1,000	1,000	154	350	350	-65.0%
10-52100-340	Fuel Maintenance	20,719	25,000	25,000	15,120	21,512	24,000	-4.0%
10-52100-390	Employee Recognition	-	-	-	-	-	100	100%
10-52100-518	Police Professional Liability	15,268	15,862	15,862	10,170	13,400	15,862	0.0%
10-52100-525	RMS Administrator	5,369	-	-	-	-	-	0%
10-52100-519	Contracted Retirement Benefits	-	-	25	25	25	-	-100.0%
10-52100-521	GASB-OPEB	-	-	3,000	-	3,000	-	-100.0%
10-52100-350	Equipment Replacement	-	104,100	104,100	14,656	14,656	1,500	-98.6%
	<b>Subtotal</b>	<b>\$111,363</b>	<b>\$219,300</b>	<b>\$246,825</b>	<b>\$123,365</b>	<b>\$151,484</b>	<b>\$134,395</b>	<b>-45.6%</b>
	<b>TOTAL</b>	<b>\$1,535,256</b>	<b>\$1,804,847</b>	<b>\$1,804,847</b>	<b>\$1,022,971</b>	<b>\$1,563,400</b>	<b>\$1,617,240</b>	<b>-10.4%</b>
<b>Municipal Court</b>								
<b>Personnel</b>								
10-51200-110	Wages FT	51,928	51,555	51,555	33,714	57,513	0	-100.0%
10-51200-111	Overtime	-	-	-	-	-	-	0%
10-51200-113	Judge Fees	3,600	3,600	3,600	1,800	3,600	3,600	0.0%

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-51200-150	Wisconsin Retirement System	3,290	3,454	3,454	2,259	3,853	-	-100.0%
10-51200-151	Social Security	3,536	3,944	3,944	2,372	4,675	-	-100.0%
10-51200-152	Life Insurance	51	72	72	41	62	-	-100.0%
10-51200-153	Health Insurance	21,499	26,309	26,309	19,732	28,501	-	-100.0%
10-51200-154	Dental Insurance	634	436	436	327	436	-	-100.0%
10-51200-513	Worker's Compensation	-	120	120	120	120	-	-100.0%
	<b>Subtotal</b>	<b>84,539</b>	<b>\$89,490</b>	<b>\$89,490</b>	<b>\$60,365</b>	<b>\$98,760</b>	<b>\$3,600</b>	<b>-96.0%</b>
<b>Supplies/Contractual</b>								
10-51200-210	Contractual Services	5,669	5,620	5,620	5,679	5,679	35,679	534.9%
10-51200-211	Legal Counsel- Contracted	23,366	22,989	22,989	13,532	23,196	23,660	2.9%
10-51200-208	Special Prosecutorial Services	1,097	5,000	5,000	2,491	5,000	5,000	0.0%
10-51200-310	Office Supplies	412	500	500	86	514	-	-100.0%
10-51200-311	Postage	500	500	500	500	500	-	-100.0%
10-51200-321	Dues & Subscriptions	252	200	200	262	162	-	-100.0%
10-51200-322	Training, Safety & Certifications	331	230	230	110	500	-	-100.0%
10-51200-325	Judicial Education	700	899	899	700	700	700	-22.1%
	<b>Subtotal</b>	<b>\$32,327</b>	<b>\$35,938</b>	<b>\$35,938</b>	<b>\$23,361</b>	<b>\$36,252</b>	<b>\$65,039</b>	<b>81.0%</b>
	<b>SUBTOTAL</b>	<b>\$116,866</b>	<b>\$125,428</b>	<b>\$125,428</b>	<b>\$83,726</b>	<b>\$135,012</b>	<b>\$68,639</b>	<b>-45.3%</b>
<b>TOTAL</b>								
		<b>\$1,652,122</b>	<b>\$1,930,276</b>	<b>\$1,930,276</b>	<b>\$1,106,697</b>	<b>\$1,698,412</b>	<b>\$1,685,879</b>	<b>-12.7%</b>
<b>Inspections, Code Enforcement &amp; Zoning</b>								
10-52400-110	Wages FT	19,282	20,000	20,000	20,000	20,000	20,000	0%
10-52400-250	Building Inspections	48,035	43,650	43,650	24,382	43,650	43,650	0%
	<b>TOTAL</b>	<b>\$67,317</b>	<b>\$63,650</b>	<b>\$63,650</b>	<b>\$44,382</b>	<b>\$63,650</b>	<b>\$63,650</b>	<b>0%</b>
<b>Public Works</b>								
<b>Personnel</b>								
10-53000-110	Wages FT	321,002	345,338	344,450	233,802	337,121	272,965	-20.8%
10-53000-111	Overtime	1,272	5,006	5,006	2,001	5,006	5,006	0.0%
10-53000-112	Wages PT	-	-	888	1,469	4,000	51,669	5718.6%
10-53000-117	Health Insurance Buyout	-	1,450	1,450	-	1,450	1,400	-3.4%
10-53000-119	Dental Insurance Buyout	-	158	158	127	158	152	-3.8%
10-53000-150	Wisconsin Retirement System	20,500	21,304	21,304	13,651	22,922	20,455	-4.0%
10-53000-151	Social Security	24,298	25,727	25,727	16,588	26,602	25,275	-1.8%
10-53000-152	Life Insurance	992	593	593	622	622	575	-3.0%
10-53000-153	Health Insurance	81,759	108,947	108,947	66,513	94,913	82,050	-24.7%
10-53000-154	Dental Insurance	3,219	1,803	1,803	978	1,478	1,631	-9.5%
	<b>Subtotal</b>	<b>\$453,044</b>	<b>\$510,326</b>	<b>\$510,326</b>	<b>\$335,751</b>	<b>\$494,271</b>	<b>\$461,178</b>	<b>-9.6%</b>
<b>Supplies/Contractual</b>								
10-53000-180	Recruitment	0	0	0	0	0	0	0%
10-53000-200	Facility Maintenance & Supplies	16,965	20,000	20,000	12,758	20,000	24,000	20.0%
10-53000-201	Cleaning & Janitorial Services	11,768	11,500	11,500	6,684	11,500	11,500	0.0%
10-53000-202	HVAC Maintenance	3,714	4,200	4,200	1,700	4,200	4,200	0.0%
10-53000-210	Contractual Services	33,212	32,304	32,304	15,709	32,304	33,933	5.0%
10-53000-220	Utilities	50,271	62,000	62,000	28,470	52,018	62,000	0.0%
10-53000-221	Telecommunications	3,187	3,252	3,252	2,133	4,141	3,749	15.3%
10-53000-230	Materials & Supplies	4,698	5,150	5,150	2,918	5,150	5,150	0.0%
10-53000-231	Fleet Maintenance	34,024	35,600	35,600	14,836	35,600	35,600	0.0%
10-53000-233	Tools	1,154	2,500	2,500	2,007	2,500	2,500	0.0%



		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-53000-310	Office Supplies	165	150	150	127	150	150	0.0%
10-53000-321	Dues & Subscriptions	1,057	1,035	1,035	736	1,035	1,035	0.0%
10-53000-322	Training, Safety & Certifications	3,953	4,000	4,000	2,470	4,000	4,000	0.0%
10-53000-330	Uniform Supplies	1,739	2,000	2,000	2,003	2,003	2,000	0.0%
10-53000-334	Winter Operations	18,445	30,780	30,780	16,136	30,780	33,966	10.4%
10-53000-340	Fuel Maintenance	24,001	27,000	27,000	12,127	21,000	27,000	0.0%
10-53000-350	Equipment Replacement	-	-	-	-	-	2,935	0%
10-53000-360	Equipment Rental	3,648	3,600	3,600	2,756	3,600	6,700	86.1%
10-53000-370	Tipping Fees	67,989	65,000	65,000	33,946	62,000	57,000	-12.3%
10-53000-377	Yard Waste Tub Grinding	6,375	7,000	7,000	-	7,000	7,400	5.7%
10-53000-400	Street Maintenance	1,608	1,700	1,700	532	1,700	7,700	352.9%
10-53000-401	Crack Sealing & Striping	24,882	6,000	6,000	1,875	6,000	-	-100.0%
10-53000-402	Construction Supplies	(222)	-	-	-	-	-	0%
10-53000-450	Signage	1,147	2,000	2,000	340	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	10,225	5,000	5,000	9,089	9,089	10,000	100.0%
10-53000-465	Tree Disease Mitigation	-	25,000	25,000	-	25,000	30,000	20.0%
10-53000-590	Animal Management Program	1,083	1,200	1,200	-	1,200	-	-100.0%
	<b>Subtotal</b>	<b>\$325,088</b>	<b>\$357,971</b>	<b>\$357,971</b>	<b>\$169,353</b>	<b>\$343,970</b>	<b>\$374,519</b>	<b>4.6%</b>
	<b>TOTAL</b>	<b>\$778,131</b>	<b>\$868,297</b>	<b>868,297</b>	<b>\$505,104</b>	<b>\$838,241</b>	<b>\$835,697</b>	<b>-3.8%</b>
<b>Recreation and Leisure</b>								
<b>Personnel</b>								
10-55200-110	Wages FT	\$5,010	\$5,200	\$5,200	\$3,000	\$5,200	\$5,200	0%
10-55200-151	Social Security	383	398	398	230	398	398	0%
	<b>Subtotal</b>	<b>\$5,393</b>	<b>\$5,598</b>	<b>\$5,598</b>	<b>\$3,230</b>	<b>\$5,598</b>	<b>\$5,598</b>	<b>0%</b>
<b>Supplies/Contractual</b>								
10-55200-230	Materials & Supplies	2,319	2,000	2,000	941	2,000	2,000	0%
10-55200-435	Baseball Field		250	250	-	250	250	0%
	<b>Subtotal</b>	<b>\$2,319</b>	<b>\$2,250</b>	<b>\$2,250</b>	<b>\$941</b>	<b>\$2,250</b>	<b>\$2,250</b>	<b>0%</b>
	<b>TOTAL</b>	<b>\$7,712</b>	<b>\$7,848</b>	<b>\$7,848</b>	<b>\$4,171</b>	<b>\$7,848</b>	<b>\$7,848</b>	<b>0%</b>
10-51000-217	Public Health Services	-	-	-	-	-	\$28,083	100%
10-52200-224	North Shore Fire Department						832,645	100%
10-55100-227	North Shore Library	-	-	-	-	-	155,663	100%
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,016,391</b>	<b>100%</b>
<b>Insurances &amp; Contingency</b>								
10-51000-500	Contingency	-	50,000	30,000	-	-	50,000	66.7%
10-51000-509	Pollution Liability	904	904	904	-	904	904	0%
10-51000-510	General Liability	19,762	20,370	20,370	15,135	30,269	21,562	5.9%
10-51000-511	Automobile Liability	10,208	19,096	19,096	12,244	24,488	19,096	0%
10-51000-512	Boiler Insurance	660	779	779	669	779	779	0%
10-51000-513	Workers Compensation	65,864	59,859	59,859	34,271	59,859	59,859	0%
10-51000-515	Commercial Crime Policy	1,865	1,865	1,865	1,467	1,467	1,865	0%
10-51000-516	Property Insurance	6,035	7,817	7,817	6,781	7,817	8,130	4%
10-51000-517	Public Official Bonds	14,018	14,334	14,334	9,291	18,581	12,454	-13.1%
	<b>TOTAL</b>	<b>\$119,405</b>	<b>\$175,024</b>	<b>\$155,024</b>	<b>\$79,857</b>	<b>\$144,164</b>	<b>\$174,649</b>	<b>12.7%</b>
<b>Legal</b>								

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
10-51000-208	Special Legal Services	13,370	2,000	2,000	1,607	2,000	2,000	0.0%
10-51000-211	Legal Counsel - Contracted	76,606	57,840	57,840	34,706	57,840	58,003	0.28%
10-51000-213	Labor Counsel-Personnel	-	1,000	1,000	-	1,000	1,000	0.0%
<b>TOTAL</b>		<b>\$89,976</b>	<b>\$60,840</b>	<b>\$60,800</b>	<b>\$36,313</b>	<b>\$60,840</b>	<b>\$61,003</b>	<b>0.3%</b>
<b>Other Financing Uses/Sources</b>								
10-59220-900	Administrative/Transfer to	7,545	-	-	-	-	-	0%
10-59223-900	Administrative/Transfer to	-	-	20,000	20,000	20,000	-	-100%
10-59230-900	Administrative/Transfer to	100,000	-	-	-	-	-	0%
10-59241-900	Administrative/Transfer to	300,000	-	-	-	-	-	0%
10-59242-900	Administrative/Transfer to	50,000	-	339,447	339,447	339,447	-	-100%
<b>TOTAL</b>		<b>\$457,545</b>	<b>\$0</b>	<b>\$359,447</b>	<b>\$359,447</b>	<b>\$359,447</b>	<b>-</b>	<b>-100%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$3,615,880</b>	<b>\$3,552,709</b>	<b>\$3,892,156</b>	<b>\$2,426,655</b>	<b>\$3,600,161</b>	<b>\$4,270,196</b>	<b>9.7%</b>
<b>FUND BALANCE APPLIED</b>								
10-34310	Designated GASB 45 OPEB	339,447	-	-	-	-	-	0%
10-34000	Undesignated Fund Balance	750,559	893,366	893,366	2,073,078	1,173,865	1,173,865	31.4%
<b>FUND BALANCE</b>		<b>1,084,811</b>	<b>893,366</b>	<b>893,366</b>	<b>2,073,078</b>	<b>1,173,865</b>	<b>1,173,865</b>	<b>31.4%</b>
<b>SANITARY SEWER FUND</b>								
<b>Revenues</b>								
20-43210	Intergovernmental Grant	-	-	-	-	-	-	0%
20-46210	Intergovernmental Grant-PPII	-	75,000	75,000	-	75,000	-	-100%
20-46410	Residential Sewer	759,344	770,880	770,088	767,520	770,880	776,820	0.8%
20-46420	Commercial Sewer	143,370	141,418	141,418	68,881	138,000	138,000	-2.4%
20-46425	Police Lease Revenue	-	-	-	-	-	34,230	100%
20-46430	Connection Fee	-	-	-	7,500	7,500	-	0%
20-48100	Interest	430	-	-	624	600	-	0%
20-48200	Miscellaneous Revenue	-	-	-	-	-	-	0%
<b>TOTAL</b>		<b>\$903,144</b>	<b>\$987,298</b>	<b>\$987,298</b>	<b>\$844,525</b>	<b>\$991,980</b>	<b>\$949,050</b>	<b>-3.9%</b>
<b>Expenses</b>								
<b>Personnel</b>								
20-51000-110	Wages FT	140,148	137,040	136,884	89,552	137,040	143,021	4.5%
20-51000-111	Overtime	45	244	400	400	400	244	-39%
20-51000-117	Health Insurance Buyout	-	350	350	350	350	850	142.9%
20-51000-119	Dental Insurance Buyout	-	40	40	40	40	47	17.3%
20-51000-150	Wisconsin Retirement System	14,854	9,232	9,232	4,644	9,208	9,427	2.1%
20-51000-151	Social Security	7,481	10,571	10,571	5,164	10,544	11,078	4.8%
20-51000-152	Life Insurance	199	248	248	165	248	279	12.6%
20-51000-153	Health Insurance	23,957	31,046	31,046	12,606	31,046	22,083	-28.9%
20-51000-154	Dental Insurance	812	587	587	208	587	616	4.9%
<b>Subtotal</b>		<b>\$187,496</b>	<b>\$189,358</b>	<b>\$189,358</b>	<b>\$113,129</b>	<b>\$189,463</b>	<b>\$187,645</b>	<b>-0.9%</b>
<b>Supplies/Contractual</b>								
20-51000-220	Utilities	7,028	7,000	7,000	\$3,542	5,700	7,000	0.0%
20-51000-221	Telecommunications	333	750	750	182	750	360	-52.0%
20-51000-226	Benefit Administrative Fees	-	170	170	166	170	170	0.0%

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
20-51000-230	Materials & Supplies	5,038	3,600	4,348	6,448	6,448	3,000	-31.0%
20-51000-231	Fleet Maintenance	-	-	-	-	-	1,000	100%
20-51000-232	Lift Station Maintenance	15,595	14,550	14,550	16,354	16,354	14,550	0.0%
20-51000-233	Tools	1,107	3,500	3,500	-	3,500	3,500	0.0%
20-51000-234	Diggers Hotline	-	3,500	2,130	-	2,130	2,130	0.0%
20-51000-311	Postage	400	400	400	400	400	400	0.0%
20-51000-322	Training, Safety & Certifications	1,881	3,000	3,000	741	3,000	3,000	0.0%
20-51000-340	Fuel Maintenance	3,200	3,200	3,200	3,200	3,200	3,200	0.0%
20-51000-350	Equipment Replacement	744	47,417	67,803	39,295	67,803	8,123	-88.0%
20-51000-360	Equipment Rental - General Fund	15,000	15,000	15,000	15,000	15,000	17,500	16.7%
20-53000-500	Contingency	-	-	-	-	-	-	0%
20-51000-530	Auto/Fuel	-	-	-	-	-	-	0%
20-51000-801	Capital Projects	-	-	-	-	-	318,500	100%
20-51000-813	Infrastructure Repairs	-	62,424	62,424	13,532	62,424	-	-100%
<b>Subtotal</b>		<b>\$50,328</b>	<b>\$164,511</b>	<b>\$184,275</b>	<b>\$98,859</b>	<b>\$186,879</b>	<b>\$382,433</b>	<b>107.5%</b>
<b>Professional Services</b>								
20-51000-210	Contractual Services	238,904	241,534	241,534	131,930	241,534	262,540	8.7%
20-51000-211	Legal Services	1,800	-	-	-	-	-	0%
20-51000-212	Contract Services-Misc	2,905	5,846	5,846	2,044	5,846	-	-100%
20-51000-213	Private Prop II	-	-	-	-	-	-	0%
20-51000-214	Audit Services	4,225	3,500	3,500	3,500	3,500	3,500	0.0%
20-51000-216	Engineering	10,026	32,943	33,465	40,772	56,950	25,000	-25.3%
20-51000-510	General Liability Insurance	2,945	3,351	3,351	2,149	2,800	2,800	-16.4%
20-51000-513	Workers Compensation	5,478	1,916	1,916	1,916	1,916	1,916	0.0%
20-51000-515	Commercial Crime Policy	138	144	144	109	109	144	0.0%
20-51000-516	Property Insurance	2,466	3,071	3,071	2,744	3,071	3,194	4.0%
<b>Subtotal</b>		<b>\$268,886</b>	<b>\$292,305</b>	<b>\$292,827</b>	<b>\$185,163</b>	<b>\$315,726</b>	<b>\$299,094</b>	<b>2.1%</b>
<b>Sewer Debt Service</b>								
20-58100-617	Principal Redemption - CWF Loan	-	75,334	75,334	-	75,334	77,115	2.4%
20-58100-618	Principal Redemption on Bond	-	213,686	213,686	-	213,686	153,750	-28%
20-58100-620	Interest	(3,379)	-	-	-	-	-	0%
20-58100-621	Interest on Bond	38,785	34,262	34,262	22,391	34,262	69,056	101.6%
20-58100-626	Interest Clean Water Fund	14,262	12,501	12,501	6,696	12,501	10,699	-14.4%
20-53000-700	Depreciation	217,849	5,341	5,341	-	5,341	3,138	-41.2
20-58291-226	Bond Issuance Fees	-	-	27,001	27,001	27,001	-	-100%
20-58291-825	Amortization of debt	(1,255)	-	-	-	-	-	0%
20-59240-900	Administrative/Transfer to	-	-	131,458	131,458	131,458	-	-100%
<b>Subtotal</b>		<b>\$266,262</b>	<b>\$341,124</b>	<b>\$499,583</b>	<b>\$187,546</b>	<b>\$499,583</b>	<b>\$313,758</b>	<b>-37.2%</b>
<b>TOTAL</b>		<b>\$772,972</b>	<b>\$987,298</b>	<b>\$1,166,043</b>	<b>\$584,697</b>	<b>\$1,191,651</b>	<b>\$1,182,930</b>	<b>1.4%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$233,880</b>	
20-34350	Designated CWFL Reserve Fund	73,049	75,253	75,253	31,650	31,650	31,650	-57.9%
20-34360	Designated ECMAR Equip	63,597	66,734	66,734	63,597	63,597	66,735	0%
20-34000	Undesignated fund balance	2,279,994	2,264,330	2,264,330	2,539,822	2,210,495	1,976,615	-12.7%
<b>FUND BALANCE</b>		<b>\$2,416,640</b>	<b>\$2,406,317</b>	<b>\$2,406,317</b>	<b>\$2,635,069</b>	<b>\$2,305,741</b>	<b>\$2,074,999</b>	<b>-13.8%</b>

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>STORMWATER FUND</b>								
<b>Revenue</b>								
22-43210	Intergovernmental Grant	25,000	-	25,000	55,000	108,386	-	-100%
22-46405	Residential Stormwater	340,883	353,567	353,567	353,789	353,789	363,080	2.7%
22-46425	Commercial Stormwater	133,016	139,442	139,442	70,658	139,442	139,442	0%
22-46430	Right-of-way Management	25,975	36,878	23,480	24,480	22,280	25,000	6.5%
22-48260	Insurance Awards/Dividends	158,526	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	-	0%
22-49100	Proceeds of Long-Term Debt	-	-	455,000	455,000	455,000	-	-100%
22-49120	Proceeds of Premium	-	-	2,357	2,357	2,357	-	-100%
<b>TOTAL</b>		<b>\$683,399</b>	<b>\$529,887</b>	<b>\$998,846</b>	<b>\$961,284</b>	<b>\$1,081,254</b>	<b>\$527,522</b>	<b>-47.2%</b>
<b>Expenses</b>								
<b>Personnel</b>								
22-53000-110	Wages FT	64,154	63,168	61,168	39,248	59,168	143,023	133.8%
22-53000-112	Wages PT	-	-	2,000	8,018	4,000	-	-100.0%
22-53000-111	Overtime	-	750	750	-	-	750	0.0%
22-53000-117	Health Insurance Buyout	-	300	300	300	300	850	183.3%
22-53000-119	Dental Insurance Buyout	-	33	33	33	33	47	42.4%
22-53000-150	Wisconsin Retirement System	3,739	4,293	4,293	2,182	3,964	9,427	119.6%
22-53000-151	Social Security	4,411	4,927	4,927	2,888	4,858	11,078	124.8%
22-53000-152	Life Insurance	110	125	125	101	90	279	123.2%
22-53000-153	Health Insurance	10,844	22,981	22,981	7,168	22,981	22,083	-3.9%
22-53000-154	Dental Insurance	332	380	380	118	380	616	62.1%
<b>Subtotal</b>		<b>\$83,589</b>	<b>\$96,957</b>	<b>\$96,957</b>	<b>\$60,055</b>	<b>\$95,774</b>	<b>\$188,153</b>	<b>94.1%</b>
<b>Supplies/Contractual</b>								
22-53000-210	Contractual services	234	365	365	403	403	1,123	207.6%
22-53000-220	Utilities	2,484	2,400	2,400	846	2,400	2,400	0.0%
22-53000-221	Telecommunications	330	500	500	-	500	250	-50.0%
22-53000-226	Benefit Administrative Fees	-	170	12,215	12,211	12,215	170	-98.6%
22-53000-230	Materials & Supplies	938	1,000	2,827	3,270	3,270	3,500	23.8%
22-53000-232	Lift Station Maintenance	-	-	-	-	-	2,500	100%
22-53000-322	Training, Safety & Certifications	-	-	-	-	-	2,000	100%
22-53000-327	Culvert Materials	19,996	28,000	14,602	16,233	16,233	38,000	160.2%
22-53000-328	Landscaping Materials	10,913	28,000	28,000	2,715	28,000	35,119	25.4%
22-53000-329	Excavation and Disposal	500	20,392	20,392	1,493	20,392	-	-100.0%
22-53000-340	Fuel Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	0.0%
22-53000-342	Construction Materials	201,336	45,000	43,173	32,026	43,173	72,495	67.9%
22-53000-350	Equipment Replacement	2,158	7,845	28,230	514	28,230	2,000	-92.9%
22-53000-360	Equipment Rental	10,000	10,000	10,000	10,000	10,000	17,500	75.0%
22-53000-801	Capital Projects	-	-	-	-	295,757	45,500	100%
22-53000-500	Contingency	-	-	-	-	-	-	0%
<b>Subtotal</b>		<b>\$251,389</b>	<b>\$182,866</b>	<b>\$165,204</b>	<b>\$82,211</b>	<b>\$463,073</b>	<b>\$225,056</b>	<b>36.2%</b>
<b>Professional Services</b>								

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
22-53000-211	Legal Counsel-Contracted	384	-	-	-	-	-	0%
22-53000-214	Audit Services	1,571	1,594	1,594	1,594	1,594	1,594	0%
22-53000-216	Engineering	10,395	35,100	35,100	21,944	35,100	32,651	-7%
22-553000-510	General Liability Insurance	-	-	-	-	-	3,351	100%
22-53000-513	Workers Compensation	-	-	-	-	-	1,916	100%
22-53000-515	Commercial Crime Policy	-	-	-	-	-	144	100%
22-53000-516	Property Insurance	-	-	-	-	-	3,194	100%
	<b>Subtotal</b>	<b>\$12,349</b>	<b>\$36,694</b>	<b>\$36,694</b>	<b>\$23,538</b>	<b>\$36,694</b>	<b>\$42,850</b>	16.8%
<b>Debt Service</b>								
22-59200-900	Administrative/Transfer to	250,175	250,064	250,064	250,064	250,064	71,462	-71.4%
	<b>Subtotal</b>	<b>\$250,175</b>	<b>\$250,064</b>	<b>\$250,064</b>	<b>\$250,064</b>	<b>\$250,064</b>	<b>\$71,462</b>	-71.4%
	<b>TOTAL</b>	<b>\$597,502</b>	<b>\$529,887</b>	<b>\$548,919</b>	<b>\$415,868</b>	<b>\$845,605</b>	<b>\$527,522</b>	<b>-0.4%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	
22-34365	Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081	11,081	0%
22-34000	Undesignated fund balance	59,018	7,093	7,093	690,331	380,565	380,565	5265.4%
	<b>FUND BALANCE</b>	<b>\$70,099</b>	<b>\$18,174</b>	<b>\$18,174</b>	<b>\$701,412</b>	<b>\$391,646</b>	<b>\$391,646</b>	<b>2055%</b>
<b>COMMUNITY DEVELOPMENT AUTHORITY</b>								
<b>Revenue</b>								
23-48200	Miscellaneous Revenue	0	0	0	25,000	50,000	0	0%
23-49210	Transfer from General Fund	-	-	20,000	20,000	20,000	-	-100%
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$20,000</b>	<b>\$45,000</b>	<b>\$70,000</b>	<b>\$0</b>	<b>100%</b>
<b>Expenses</b>								
<b>Professional Services</b>								
23-51000-230	Materials and Supplies	-	-	45,000	14,978	50,000	-	-100%
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$45,000</b>	<b>\$14,978</b>	<b>\$50,000</b>	<b>\$0</b>	<b>-100%</b>
23-34000	Undesignated Fund Balance	-	-	-	30,023	20,000	20,000	0%
	<b>FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$30,023</b>	<b>\$20,000</b>	<b>\$20,000</b>	
<b>PUBLIC SAFETY COMMUNICATIONS</b>								
<b>Revenues</b>								
26-41100	Property Tax	263,166	281,484	281,484	281,484	281,484	286,523	1.8%
26-47130	Contract Revenue	1,776,660	1,970,149	1,970,149	1,492,659	1,970,149	2,005,662	1.8%
26-47135	Records Management Administrator	52,347	-	-	16,428	16,428	16,757	100%
26-47145	Records Management Operations	119,253	-	-	-	-	-	0%
26-48100	Consolidated Service Billings	65,150	65,977	65,977	50,183	65,977	52,676	-20.2%
26-48200	Miscellaneous Revenue	108,802	-	-	-	-	-	0%
26-49100	Transfer from General Fund	46,058	-	-	-	-	-	0%
	<b>Total</b>	<b>\$2,431,436</b>	<b>\$2,317,610</b>	<b>2,317,610</b>	<b>\$1,840,753</b>	<b>\$2,334,038</b>	<b>\$2,361,618</b>	<b>1.9%</b>
<b>Expenditures</b>								

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>Personnel</b>								
26-51000-110	Wages FT	1,123,068	1,244,117	1,193,642	716,627	1,108,127	1,261,839	5.7%
26-51000-111	Overtime	94,737	46,000	95,277	47,031	82,723	46,000	-51.7%
26-51000-132	Overtime – Held Over	-	-	-	57	57	-	0%
26-51000-134	Overtime - Rotational	-	-	-	1,600	1,600	-	0%
26-51000-135	Overtime Shift Shortage	-	-	-	17,620	17,620	-	0%
26-51000-116	Holiday Pay	22,230	29,816	29,816	4,225	29,816	29,543	-0.9%
26-51000-117	Health Insurance Buyout	-	12,000	12,000	5,167	7,333	7,500	-37.5%
26-51000-119	Dental Insurance Buyout	-	1,394	1,394	417	578	1,223	-12.3%
26-51000-150	Wisconsin Retirement System	79,653	88,436	88,436	50,174	83,076	86,668	-2%
26-51000-151	Social Security	93,236	101,999	101,999	58,309	95,461	102,821	.8%
26-51000-152	Life Insurance	1,588	1,896	1,896	1,173	1,752	1,821	-4%
26-51000-153	Health Insurance	226,926	271,735	271,735	178,412	260,036	291,871	7.4%
26-51000-154	Dental Insurance	6,759	3,877	3,877	2,482	3,969	4,349	12.2%
26-51000-156	Health Reimbursement Account	1,095	-	-	-	-	-	0%
<b>Subtotal</b>		<b>\$1,649,292</b>	<b>\$1,801,270</b>	<b>\$1,800,072</b>	<b>\$1,083,293</b>	<b>\$1,692,148</b>	<b>\$1,833,635</b>	<b>1.9%</b>
<b>Professional Services</b>								
26-51000-210	Contractual Services	19,705	21,572	21,572	23,046	23,046	14,081	-34.7%
26-51000-213	Legal Counsel-Personnel	114	1,000	1,446	1,446	1,446	1,000	-30.8%
26-51000-214	Audit Services	1,700	1,594	1,594	1,594	1,594	1,594	0.0%
26-51000-225	Computer Support Services	48,591	61,543	61,543	25,324	45,543	8,543	-86.1%
26-51000-226	Benefit Administrative Fees	967	1,700	1,700	387	1,700	1,700	0.0%
26-51000-510	General Liability	6,529	7,285	7,285	4,030	7,285	7,285	0.0%
26-51000-236	Licensing & Maintenance	110,365	134,421	134,421	116,152	135,850	148,836	10.7%
26-51000-513	Workers Compensation	7,168	2,896	2,896	2,896	2,896	2,896	0.0%
26-51000-515	Commercial Crime Policy	1,006	1,049	1,049	792	1,049	1,049	0.0%
26-51000-516	Property Insurance	2,824	3,621	3,621	3,213	3,621	3,621	0.0%
<b>Subtotal</b>		<b>\$198,969</b>	<b>\$236,681</b>	<b>\$237,127</b>	<b>\$178,879</b>	<b>\$224,030</b>	<b>\$190,605</b>	<b>-19.6%</b>
<b>Supplies/Contract</b>								
26-51000-180	Recruitment	154	-	752	796	796	1,000	33.0%
26-51000-200	Facility Maintenance & Supplies	16,630	7,505	7,505	7,706	7,706	22,023	193.4%
26-51000-201	Cleaning & Janitorial Services	7,852	7,754	7,754	3,927	7,754	7,889	1.7%
26-51000-220	Utilities	27,778	28,000	28,000	14,490	28,000	24,240	-13.4%
26-51000-221	Communications	173,263	114,388	114,388	68,663	114,388	128,258	12.1%
26-51000-230	Materials and Supplies	3,648	5,600	5,600	4,690	5,600	5,000	-10.7%
26-51000-310	Office Supplies	753	1,800	1,800	307	1,800	1,800	0.0%
26-51000-311	Postage	435	500	500	407	500	500	0.0%
26-51000-321	Dues & Subscriptions	492	500	500	57	500	2,552	410.4%
26-51000-322	Training, Safety & Certifications	3,628	5,000	5,000	3,674	5,000	5,000	0.0%
26-51000-350	Equipment Replacement	91,984	-	-	4,409	4,409	-	0%
26-51000-351	Maintenance Contracts	77,302	77,302	213,425	124,573	124,573	77,302	-63.8%
26-51000-390	Employee Recognition	-	-	-	-	-	100	100%
26-51000-500	Contingency	-	5,000	5,000	-	5,000	-	-100.0%
26-59210-900	Administrative/Transfer to	37,175	-	-	-	-	-	0%
26-59217-900	Administrative/Transfer to	33,748	92,435	92,435	92,435	92,435	94,099	1.8%
<b>Subtotal</b>		<b>\$474,841</b>	<b>\$345,784</b>	<b>\$482,659</b>	<b>\$326,134</b>	<b>\$398,461</b>	<b>\$369,763</b>	<b>-23.4</b>



		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>TOTAL</b>		<b>\$2,323,102</b>	<b>\$2,383,736</b>	<b>\$2,519,858</b>	<b>\$1,588,307</b>	<b>\$2,314,369</b>	<b>\$2,394,003</b>	<b>-5%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$0</b>	<b>\$66,125</b>	<b>\$66,125</b>			<b>\$29,954</b>	
<b>26-34225</b>	Designated Health Reimbursement Acct	3,103	3103	3,103	3,103	3,103	3,103	0%
<b>26-34315</b>	Designated Future Budget	77,413	-	-	77,413	-	-	0%
<b>26-34000</b>	Undesignated Fund Balance	214,415	271,102	271,102	466,862	233,814	201,429	-25.7%
<b>FUND BALANCE</b>		<b>\$294,931</b>	<b>\$274,205</b>	<b>\$274,205</b>	<b>\$547,378</b>	<b>\$236,917</b>	<b>\$204,532</b>	<b>-25.4%</b>
<b>RECORDS MANAGEMENT SYSTEM</b>								
<b>Expenditures</b>								
<b>27-59228-900</b>	Administrative/Transfer to	46,058	-	-	-	-	-	0%
<b>TOTAL</b>		<b>\$46,058</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>FUND BALANCE</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0%</b>
<b>CONSOLIDATED SERVICES FUND</b>								
<b>Revenues</b>								
<b>28-41110</b>	Health Property Tax	27,288	27,697	27,697	27,697	27,697	-	-100%
<b>28-41120</b>	Library Property Tax	166,572	174,149	174,149	174,149	174,149	-	-100%
<b>28-41130</b>	Fire Dept Property Tax	823,204	842,575	842,575	842,575	842,575	-	-100%
<b>28-43520</b>	Fire Insurance Dues	20,948	20,948	20,948	20,977	20,977	-	-100%
<b>28-48200</b>	Miscellaneous Revenue	1,250	-	-	-	-	-	0%
<b>TOTAL</b>		<b>\$1,039,262</b>	<b>\$1,065,369</b>	<b>\$1,065,369</b>	<b>\$1,065,398</b>	<b>\$1,065,398</b>	<b>\$0</b>	<b>-100%</b>
<b>Expenditures</b>								
<b>28-51000-217</b>	Health	27,788	27,697	27,697	20,773	27,697	-	-100%
<b>28-52200-224</b>	Fire & Rescue	785,796	804,794	804,794	603,597	804,794	-	-100%
<b>28-55100-225</b>	Capital	8,824	20,787	20,787	-	20,787	-	-100%
<b>28-55100-227</b>	Library	150,355	153,362	153,362	104,028	153,362	-	-100%
<b>28-52200-228</b>	Fire Capital	37,408	37,781	37,781	35,312	37,781	-	-100%
<b>28-52200-376</b>	Fire Insurance Dues	20,948	20,948	20,948	20,977	20,977	-	-100%
<b>Subtotal</b>		<b>\$1,031,119</b>	<b>\$1,065,369</b>	<b>\$1,065,369</b>	<b>\$784,688</b>	<b>\$1,065,398</b>	<b>\$0</b>	<b>-100%</b>
<b>28-52300-900</b>	Administrative/Transfer to	6,240	-	-	-	-	-	0%
<b>28-52300-221</b>	Communications	12,480	-	-	-	-	-	0%
<b>Subtotal</b>		<b>\$18,720</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		<b>0%</b>
<b>TOTAL</b>		<b>\$1,049,839</b>	<b>\$1,065,369</b>	<b>\$1,065,369</b>	<b>\$784,688</b>	<b>\$1,065,398</b>	<b>\$0</b>	<b>-100%</b>
<b>FUND BALANCE APPLIED</b>								
		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>28-34320</b>	Designated Library Exp	7,392	-	-	7,392	-	-	0%
<b>28-34000</b>	Undesignated Fund Balance	23,776	16,217	16,217	13,199	13,199	13,199	-18.6%
<b>FUND BALANCE</b>		<b>\$31,168</b>	<b>\$16,217</b>	<b>\$16,217</b>	<b>\$20,591</b>	<b>\$13,199</b>	<b>\$13,199</b>	<b>-18.6%</b>
<b>LONG TERM FINANCIAL FUND</b>								
<b>Revenues</b>								

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>30-41100</b>	Property Taxes	681,525	737,894	737,894	737,894	737,894	761,415	3.2%
<b>30-47100</b>	River Hills - Dispatch	21,628	21,253	21,253	-	21,253	20,878	-1.8%
<b>30-47111</b>	Fox Point - Dispatch	15,705	15,455	15,455	-	15,455	15,205	-1.6%
<b>30-47115</b>	B Series Bond Admin Fee	26,591	18,792	18,792	18,792	18,792	17,203	-8.5%
<b>30-44350</b>	Cell Tower Allocation	22,432	21,716	21,716	15,271	24,867	23,031	6.1%
<b>30-48300</b>	NSFD Receipts	180,115	178,195	178,195	178,195	178,195	175,966	-1.3%
<b>TOTAL</b>		<b>\$947,995</b>	<b>\$933,305</b>	<b>\$993,305</b>	<b>\$950,152</b>	<b>\$996,456</b>	<b>\$1,013,686</b>	2.1%
<b>Expenditures</b>								
<b>30-58100-215</b>	MADACC	1,932	2,583	2,583	401	2,583	2,583	0%
<b>30-58100-226</b>	Benefit Administration Fees	700	700	700	700	700	1,400	100%
<b>30-58100-611</b>	NSFD Station #5	160,000	160,000	160,000	160,000	160,000	160,000	0%
<b>30-58100-612</b>	Fox Point /River Hills Dispatch	37,333	36,708	36,708	5,854	36,708	36,083	-1.7%
<b>30-58100-614</b>	Unfunded Liability Principal	19,000	20,000	20,000	20,000	20,000	21,000	5%
<b>30-58100-616</b>	2011 General Obligation	-	-	-	-	-	76,250	100%
<b>30-58100-618</b>	2014 General Obligation	810,940	856,314	856,314	103,664	856,314	330,000	-61.5%
<b>30-58100-619</b>	2016 General Obligation	-	-	-	-	-	120,000	100%
<b>30-58100-620</b>	2018 General Obligation	-	-	-	-	-	90,000	100%
<b>30-58100-621</b>	Interest on Bond	229,744	205,832	205,832	112,375	205,832	241,058	17.1%
<b>30-58100-623</b>	Unfunded Liability Interest	8,823	7,826	7,826	7,826	7,826	6,776	-13.4%
<b>TOTAL</b>		<b>\$1,268,472</b>	<b>\$1,289,963</b>	<b>\$1,289,963</b>	<b>\$410,819</b>	<b>\$1,289,963</b>	<b>\$1,085,149</b>	-15.9%
<b>Other Financing Sources (Uses)</b>								
<b>30-49100</b>	Proceeds of Long Term Debt	0	0	0	0	0	0	0%
<b>30-49120</b>	Proceeds of Premium	-	-	-	36,580	36,580	-	0%
<b>30-49210</b>	Transfer from General Fund	100,000	-	-	-	-	-	0%
<b>30-49250</b>	Transfer from Stormwater	250,175	250,064	250,064	250,064	250,064	71,462	-71.4%
<b>30-49226</b>	Transfer from Consolidated	-	-	-	-	-	-	0%
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$350,175</b>	<b>\$250,064</b>	<b>\$250,064</b>	<b>\$286,644</b>	<b>\$286,644</b>	<b>\$71,462</b>	<b>-71.4%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$84,372</b>	<b>\$46,593</b>	<b>\$46,593</b>	<b>\$46,593</b>	<b>\$46,593</b>	<b>\$700</b>	
<b>FUND BALANCE</b>								
<b>30-34000</b>	Undesignated Fund Balance	217,979	217,050	217,050	1,090,549	211,116	211,116	-2.7%
<b>30-34385</b>	Designated Tax Levy Stabilization	209,475	27,454	27,454	162,882	162,882	140,061	410.2%
<b>TOTAL</b>		<b>\$427,454</b>	<b>\$244,504</b>	<b>\$244,504</b>	<b>\$1,253,431</b>	<b>\$373,998</b>	<b>\$351,177</b>	<b>43.6%</b>
<b>PUBLIC SAFETY CAPITAL FUND</b>								
<b>Revenues</b>								
<b>40-41100</b>	Property Taxes	64,706	0	0	0	0	89,749	100%
<b>40-41130</b>	Fire & Rescue Property Tax	-	-	-	-	-	28,305	100%
<b>40-43210</b>	Grants	-	-	-	-	800	600	100%
<b>40-43215</b>	Police Revenue Equipment	1,250	-	-	5,000	7,500	-	100%
<b>40-43220</b>	Intergovernmental Revenue	3,146	-	-	378	378	-	0%
<b>TOTAL</b>		<b>\$69,102</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,378</b>	<b>\$8,678</b>	<b>\$118,654</b>	<b>100%</b>

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>Expenditures</b>								
40-91000-801	Capital Projects	0	0	0	0	0	28,305	100%
40-91000-802	Capital Lease	-	-	-	-	-	34,230	100%
40-91000-803	Capital Equipment	-	-	-	-	-	60,786	100%
40-91000-804	Capital Equipment-Misc	74,802	33,784	165,242	800	165,242	-	-100%
<b>TOTAL</b>		<b>\$74,802</b>	<b>\$33,784</b>	<b>\$165,242</b>	<b>\$800</b>	<b>\$165,242</b>	<b>\$123,321</b>	<b>-25.4%</b>
<b>Other Financing Sources (Uses)</b>								
40-49220	Transfer from Sewer Fund	0	0	0	131,458	131,458	0	0%
<b>Fund Balance</b>								
40-34000	Undesignated Fund Balance	22,572	(3,235)	(3,235)	158,608	(2,534)	(7,201)	-122.6%
40-34100	Designated Bullet Proof Vest	14,132	7,732	7,732	14,132	7,732	7,732	0%
<b>TOTAL</b>		<b>\$36,704</b>	<b>\$4,497</b>	<b>\$4,497</b>	<b>\$172,740</b>	<b>\$5,198</b>	<b>\$531</b>	<b>-88.2%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$33,784</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>PUBLIC WORKS CAPITAL FUND</b>								
<b>Revenues</b>								
41-41100	Property Taxes	43,394	2,780	2,780	2,780	2,780	111,900	3925.2%
41-43210	Intergovernmental Grants	-	-	-	-	-	-	0%
41-43540	State Transportation Aid	-	64,440	64,440	64,440	64,440	46,731	-27.5%
41-43545	STH 32 Connecting Highway Aids	-	93	93	93	93	81	-12.3%
41-46320	Garbage	11,516	-	-	550	550	-	0%
41-48260	Insurance Awards/Dividends	-	-	-	22,365	22,365	-	0%
41-46325	Culvert Replacement	535	-	-	-	-	-	0%
41-48310	Equipment Sales	-	-	-	-	-	30,000	100%
41-49100	Proceeds of Long-Term Debt	-	-	-	965,000	965,000	-	0%
41-49120	Proceeds of Premium	-	-	-	2,029	2,029	-	0%
41-49210	Transfer from Gen	300,000	-	-	-	-	-	0%
<b>TOTAL</b>		<b>\$355,445</b>	<b>\$67,313</b>	<b>\$67,313</b>	<b>\$1,057,257</b>	<b>\$1,057,257</b>	<b>\$188,712</b>	<b>180.4%</b>
<b>Expenditures</b>								
41-91000-226	Benefit Administrative Fees	0	0	25,546	25,546	25,456	0	-100%
41-91000-801	Capital Projects	-	-	-	-	-	307,826	100%
41-91000-803	Capital Equipment	85,507	4,700	330,117	44,494	330,117	16,900	-94.9%
41-91000-813	Streets	351,692	-	310,615	4,460	317,879	-	-100%
41-91000-816	DPW Capital Projects	63,405	-	-	-	-	-	0%
<b>TOTAL</b>		<b>\$500,604</b>	<b>\$4,700</b>	<b>\$666,278</b>	<b>\$74,499</b>	<b>\$673,542</b>	<b>\$324,726</b>	<b>-51.3%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$136,014</b>	
<b>Fund Balance</b>								
41-34000	Undesignated Fund Balance	344,106	200,960	200,960	344,106	727,821	455,793	126.8%
41-34215	Designated Equipment Reserve	155,414	5,414	5,414	155,414	155,414	155,414	2770.6%
41-34220	Designated Road Reserve	41,569	41,569	41,569	41,569	41,569	41,569	0%
41-34225	Designated Building	159,724	9,724	9,724	159,724	159,724	159,724	1542.6%
<b>TOTAL</b>		<b>\$700,813</b>	<b>\$257,667</b>	<b>\$257,667</b>	<b>\$700,813</b>	<b>\$1,084,528</b>	<b>\$812,500</b>	<b>215.3%</b>

		2017 Actual	2018 Budget	2018 Amended	2018 August	2018 Projected	2019 Proposed	Change
<b>ADMINISTRATIVE SERVICES FUND</b>								
<b>Revenues</b>								
<b>42-41100</b>	Property Taxes	4,735	0	0	0	0	130,000	100%
<b>42-46740</b>	Community Event Donations	21,135	10,000	10,000	21,220	21,220	10,000	0%
<b>42-49210</b>	Transfer	50,000	-	339,447	339,447	339,447	-	--100%
	<b>TOTAL</b>	<b>\$75,870</b>	<b>\$10,000</b>	<b>\$349,447</b>	<b>\$360,667</b>	<b>\$360,667</b>	<b>\$140,100</b>	<b>-59.9%</b>
<b>Expenditures</b>								
<b>42-91000-235</b>	Community Events	18,671	10,000	10,000	6,236	10,000	15,000	50%
<b>42-91000-519</b>	Contracted Retirement Benefits	-	66,180	66,180	76,360	120,107	164,552	148.6%
<b>42-91000-801</b>	Capital Projects	-	-	-	-	-	68,500	100%
<b>42-91000-824</b>	Capital Equipment	8,375	8,200	8,200	-	8,200	-	-100%
	<b>TOTAL</b>	<b>\$27,046</b>	<b>\$84,380</b>	<b>\$84,380</b>	<b>\$82,596</b>	<b>\$138,307</b>	<b>\$248,052</b>	<b>194%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$0</b>	<b>\$74,380</b>	<b>\$74,380</b>	<b>\$0</b>	<b>\$74,380</b>	<b>\$107,952</b>	
<b>Fund Balance</b>								
<b>42-34310</b>	Designated GASB 45 OPEB	50,000	273,267	273,267	333,170	294,170	129,618	-52.6%
<b>42-34000</b>	Undesignated Fund Balance	70,862	58,532	58,532	70,862	72,705	129,305	120.9%
	<b>TOTAL</b>	<b>\$120,862</b>	<b>\$331,799</b>	<b>\$331,799</b>	<b>\$404,032</b>	<b>\$366,875</b>	<b>\$258,923</b>	<b>-22%</b>
<b>PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND</b>								
<b>Revenues</b>								
<b>46-41100</b>	Property Taxes	0	17,997	17,997	17,997	17,997	19,666	9.3%
<b>46-47110</b>	Contract Revenue	51,317	125,966	125,966	125,966	125,966	157,326	24.9%
<b>46-47115</b>	RMS Contract Revenue	67,797	-	-	-	-	-	0%
<b>46-47147</b>	Transfer for RMS	7,545	-	-	-	-	-	0%
<b>46-49246</b>	Transfer from General Fund	66,470	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$193,129</b>	<b>\$143,963</b>	<b>\$143,963</b>	<b>\$143,963</b>	<b>\$143,963</b>	<b>\$176,992</b>	<b>22.9%</b>
<b>Expenditures</b>								
<b>46-91000-800</b>	Dispatch Lease	82,765	-	-	-	-	-	0%
<b>46-91000-803</b>	Capital Equipment	-	-	-	-	-	147,250	100%
<b>46-91000-815</b>	Dispatch Capital Technology	16,462	205,500	205,500	(4,197)	205,500	-	-100%
	<b>TOTAL</b>	<b>\$99,227</b>	<b>\$205,500</b>	<b>\$205,500</b>	<b>(\$4,197)</b>	<b>\$205,500</b>	<b>\$147,750</b>	<b>-28.1%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$37,235</b>	<b>\$61,537</b>	<b>\$61,537</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Fund Balance</b>								
<b>46-34000</b>	Undesignated Fund Balance	2,900	32,884	32,884	244,961	35,265	64,507	96.2%
<b>46-34215</b>	Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854	146,596	27.6%
<b>46-34220</b>	Designated RMS Capital Equipment	89,156	89,156	89,156	89,156	89,156	89,156	0%
	<b>TOTAL</b>	<b>\$206,910</b>	<b>\$236,894</b>	<b>\$236,894</b>	<b>\$448,971</b>	<b>\$239,275</b>	<b>\$300,259</b>	<b>26.7%</b>
<b>RECORDS MANAGEMENT SYSTEM CAPITAL FUND</b>								
<b>Other Financing Sources (Uses)</b>								
<b>47-59999</b>	Transfer to Fund 26	66,470	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$66,470</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

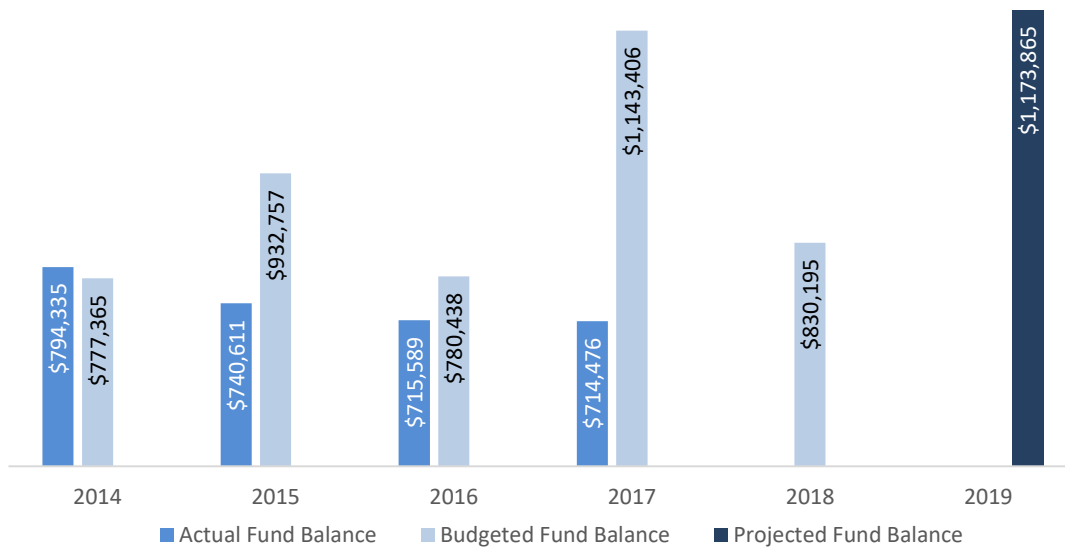
## 2019 FUND BALANCE OVERVIEW

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	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Proposed
<b>General Fund – 010</b>					
Designated Health Reimbursement Account	2,895.08	1,127	0	0	0
Designated Future Budget Expense	100,000	154,678	0	0	0
Designated GASB 45 OPEB	178,447	178,447	339,447	0	0
<b>Sanitary Sewer Fund - 020</b>					
Designated CWFL Reserve	68,641	70,845	73,049	75,253	31,650
Designated ECMAR	64,481	60,460	64,670	66,734	63,596
<b>Stormwater Utility Fund - 022</b>					
Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081
<b>Consolidated Dispatch Fund - 026</b>					
Designated Health Reimbursement	3,396	3103	3103	3,103	3,103
Designated Future Budget Expense	77,413	77413	0	0	0
<b>Consolidated Services Fund - 028</b>					
Designated Future Phones	3,720	18,720	0	0	0
<b>Long Term Financial Service Fund - 030</b>					
Designated Tax Levy Stabilization	295,400	193,847	109,475	162,882	140,061
<b>Public Safety Capital Project Fund - 040</b>					
Designated Bullet Proof Vest	10,132	14,132	10,932	7,732	7,732
<b>DPW Capital Project Fund - 041</b>					
Designated Road Reserve	41,569	41,569	41,569	41,569	41,569
Designated DCUS Equipment	5,414	5,414	155,414	155,414	155,414
Designated Building Fund	75,000	75,000	159,724	159,724	159,724
<b>Admin Services Capital Fund - 042</b>					
Designated GASB 45 OPEB	0	0	0	294,170	129,618

Undesignated Fund Balances	2015 Actual	2016 Actual	2017 Actual	2018 Estimated	2019 Proposed
General Fund	740,611	715,589	714,476	1,173,865	1,173,865
Sanitary Sewer Fund	2,100,725	2,285,335	2,410,166	2,210,495	1,976,615
Storm Water Utility Fund	21,703	59,018	144,915	380,565	380,565
Public Safety Communications Fund	(2,508)	152,138	214,415	233,814	201,429
Consolidated Services Fund	20,624	12,499	13,199	13,199	13,199
Long Term Financial Service Fund	103,598	203,809	217,979	211,116	211,116
Police Capital Project Fund	55,172	28,273	22,572	(2,534)	(7,201)
DPW Capital Project Fund	458,808	723,988	344,106	727,821	455,793
Admin Services Capital Project Fund	5,801	2,900	2,900	35,265	64,507

### Undesignated Fund Balance





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

	2016	2017	2018	2018	2019
	Actual	Actual	Adopted	Estimated	Budget
<b>General Fund</b>					
FUND BALANCE (Jan 1)	652,732	715,589	893,366	1,098,701	1,173,865
Revenues	3,639,405	3,614,767	3,552,709	3,675,325	4,270,196
Expenditure	3,391,019	3,158,335	3,615,880	3,600,161	4,270,196
Other Sources/(Uses)	185,529	457,545	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	715,589	714,476	830,195	1,173,865	1,173,865
<b>Public Safety Communication</b>					
FUND BALANCE (Jan 1)	(2,509)	152,138	214,415	214,415	233,814
Revenues	2,134,513	2,431,436	2,317,610	2,334,038	2,361,618
Expenditure	2,026,216	2,369,160	2,383,736	2,314,639	2,394,003
Other Sources/(Uses)	46,350	-	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	152,138	214,415	271,102	233,814	201,429
<b>Consolidated Services</b>					
FUND BALANCE (Jan 1)	20,624	12,449	16,217	13,199	13,199
Revenues	1,011,956	1,039,262	1,065,369	1,065,398	-
Expenditure	1,005,132	1,049,839	1,065,369	1,065,398	-
Other Sources/(Uses)	14,999	11,327	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	12,449	13,199	16,217	13,199	13,199
<b>Long Term Financial</b>					
FUND BALANCE (Jan 1)	103,598	203,809	263,643	217,979	211,116
Revenues	925,252	947,995	993,305	996,456	1,013,686
Expenditure	1,235,536	1,268,472	1,289,963	1,289,963	1,085,149
Other Sources/(Uses)	410,495	334,647	250,064	286,644	71,462
UNDESIGNATED FUND BALANCE (Dec 31)	203,809	217,979	217,050	211,116	211,116
<b>Public Safety Capital</b>					
FUND BALANCE (Jan 1)	51,175	28,273	30,549	22,572	(2,534)
Revenues	7,250	69,102	-	8,678	118,654
Expenditure	30,152	74,802	33,784	165,242	123,321
Other Sources/(Uses)	-	-	-	131,458	-
UNDESIGNATED FUND BALANCE (Dec 31)	28,273	22,572	(3,235)	(2,534)	(7,201)
<b>DPW Capital</b>					
FUND BALANCE (Jan 1)	458,808	723,988	138,348	344,106	727,821
Revenues	1,226,269	355,445	67,313	1,057,257	188,712
Expenditure	961,089	500,604	4,700	673,542	324,726
Other Sources/(Uses)	-	234,724	-	-	136,014
UNDESIGNATED FUND BALANCE (Dec 31)	723,988	344,106	200,960	727,821	455,793

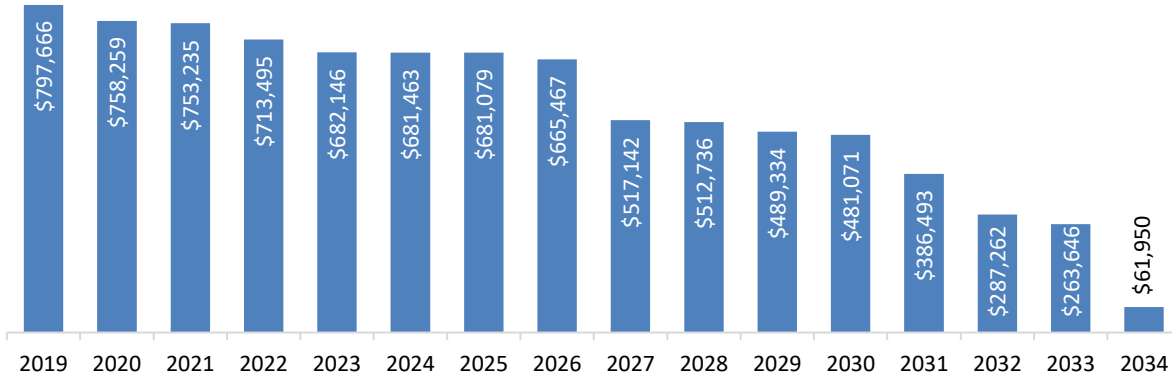
	2016	2017	2018	2018	2019
	Actual	Actual	Adopted	Estimated	Budget
<b>Administrative Services Capital</b>					
FUND BALANCE (Jan 1)	6,576	70,862	8,210	69,685	72,705
Revenues	92,071	75,870	10,000	360,667	140,100
Expenditure	27,785	27,046	84,380	138,307	248,052
Other Sources/(Uses)		50,000	-	219,340	164,552
FUND BALANCE (Dec 31)	70,862	69,685	58,532	72,705	129,305
<b>Public Safety Communication Capital</b>					
FUND BALANCE (Jan 1)	131,126	2,900	94,421	2,900	35,265
Revenues	42,765	193,129	143,963	143,963	176,992
Expenditure	56,137	99,227	205,500	205,500	147,750
Other Sources/(Uses)	114,854	93,902	-	93,902	-
FUND BALANCE (Dec 31)	2,900	2,900	32,884	35,265	64,507
<b>Sanitary Sewer Enterprise Fund</b>					
FUND BALANCE (Jan 1)	2,102,929	2,285,335	1,536,444	2,410,166	2,210,495
Revenues	911,458	903,144	987,298	991,980	949,050
Expenditure	726,848	772,972	987,298	1,191,651	1,182,930
Other Sources/(Uses)		5,341	-	-	-
FUND BALANCE (Dec 31)	2,285,335	2,410,166	2,264,330	2,210,495	1,976,615
<b>Stormwater Revenue Fund</b>					
FUND BALANCE (Jan 1)	21,703	59,018	18,231	144,915	380,565
Revenues	475,573	683,399	529,887	1,081,254	527,522
Expenditure	438,258	347,327	279,822	595,541	456,059
Other Sources/(Uses)		250,175	250,064	250,064	71,462
FUND BALANCE (Dec 31)	59,018	144,915	7,093	380,565	380,565
<b>Combined Totals</b>					
FUND BALANCE (Jan 1)	3,546,762	4,254,361	3,213,843	4,538,639	5,056,310
Revenues	10,466,512	10,313,550	9,667,454	11,715,017	9,746,530
Expenditure	9,898,172	9,667,784	9,950,432	11,239,944	10,232,185
Other Sources/(Uses)	772,227	1,437,661	500,129	981,408	443,491
FUND BALANCE (Dec 31)	\$4,089,774	\$3,926,800	\$3,607,809	\$4,809,299	\$4,384,565

## 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.

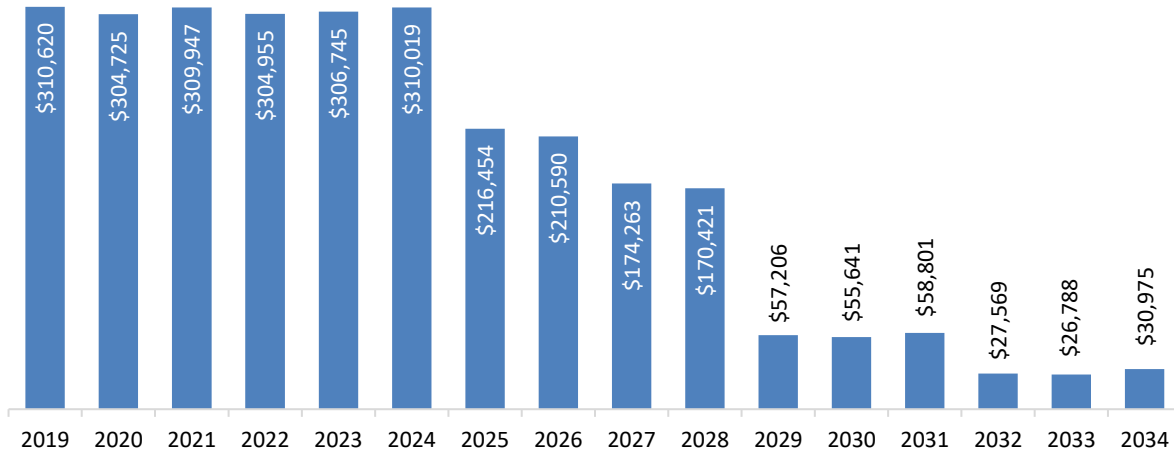
### General Government Debt Service

(not including North Shore Fire Rescue, River Hills & Fox Point)



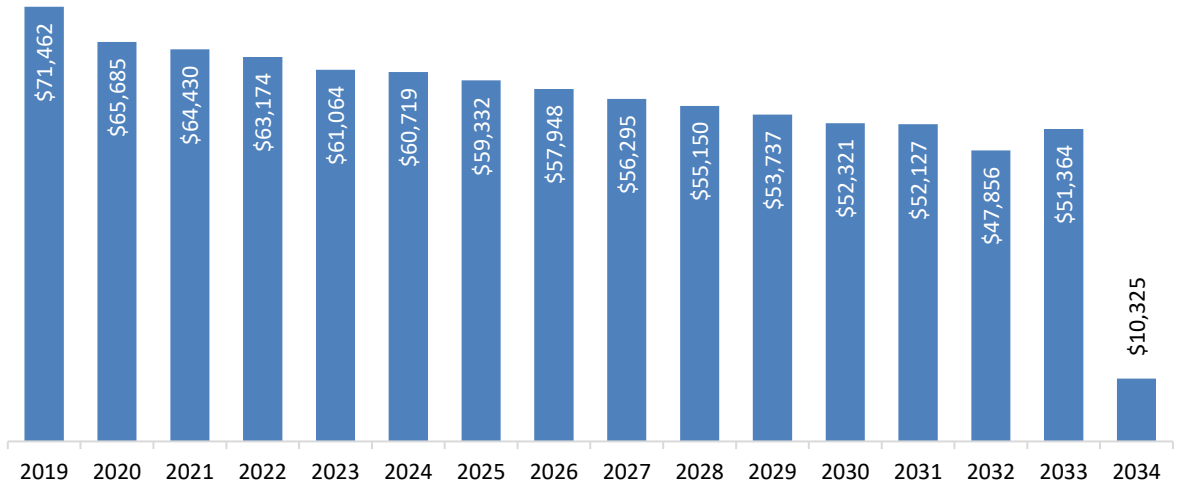
Sanitary sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer fund.

### Sanitary Sewer Debt Service

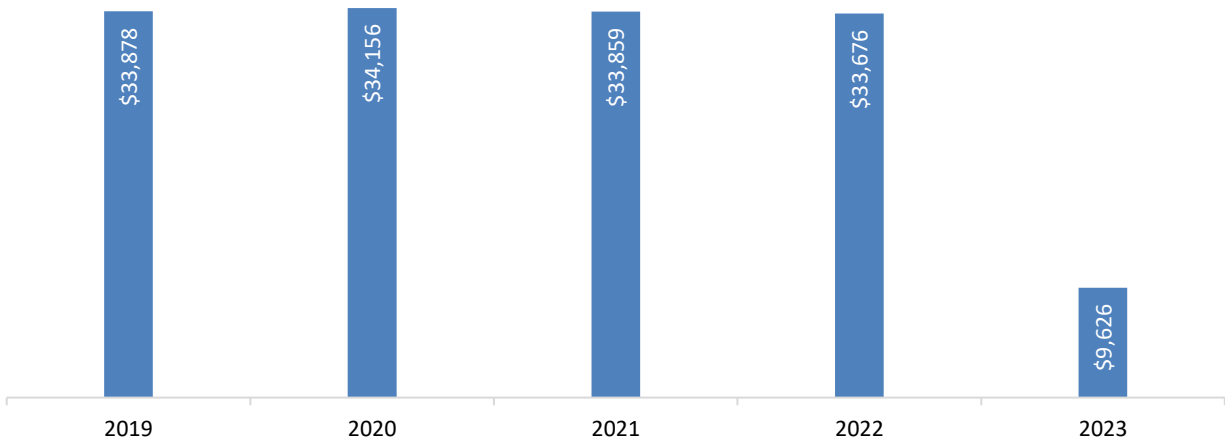


Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.

### Stormwater Debt Service



### Bayside's Portion of North Shore Fire Rescue Debt Service



## DEBT SERVICE SCHEDULES

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
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	30,058.00	1,578.05	31,636.05
	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
5/1/19	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

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
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
5/1/19		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			
DATE	PRINCIPAL	INTEREST	TOTAL
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
6/1/19		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

DATE	PRINCIPAL	INTEREST	TOTAL
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

\$2,440,000 General Obligation Bonds, Series 2018 A  
Dated 5/3/2018

DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2019	175,000.00	61,040.33	236,040.33
9/1/2019		34,245.00	34,245.00
3/1/2020	165,000.00	34,245.00	199,245.00
9/1/2020		31,770.00	31,770.00
3/1/2021	170,000.00	31,770.00	201,770.00
9/1/2021		29,220.00	29,220.00
3/1/2022	135,000.00	29,220.00	164,220.00
9/1/2022		27,195.00	27,195.00
3/1/2023	160,000.00	27,195.00	187,195.00
9/1/2023		24,795.00	24,795.00
3/1/2024	195,000.00	24,795.00	219,795.00
9/1/2024		21,870.00	21,870.00
3/1/2025	210,000.00	21,870.00	231,870.00
9/1/2025		18,720.00	18,720.00
3/1/2026	210,000.00	18,720.00	228,720.00
9/1/2026		15,570.00	15,570.00
3/1/2027	220,000.00	15,570.00	235,570.00
9/1/2027		12,270.00	12,270.00
3/1/2028	225,000.00	12,270.00	237,270.00
9/1/2028		8,895.00	8,895.00
3/1/2029	105,000.00	8,895.00	113,895.00
9/1/2029		7,320.00	7,320.00
3/1/2030	110,000.00	7,320.00	117,320.00
9/1/2030		5,670.00	5,670.00
3/1/2031	115,000.00	5,670.00	120,670.00
9/1/2031		3,858.75	3,858.75
3/1/2032	115,000.00	3,858.75	118,858.75
9/1/2032		2,047.50	2,047.50
3/1/2033	130,000.00	2,047.50	132,047.50
	2,440,000.00	547,932.83	2,987,932.83

## FUTURE BUDGET PROJECTIONS

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The Village has developed a comprehensive financial management plan for 2019 as seen throughout the budget document. To assist with future planning, the Village has also prepared estimated budget projections.

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.

In 2018, the Village adopted a Long-Term Financial Plan for 2018 – 2023. The following pages include that plan, along with annual revenue and expense financial projections.



# Long Term Financial Plan

## 2018- 2023

“Long term financial planning combines financial forecasting with financial strategizing to identify future challenges and opportunities...Good financial planning does not simply project the status quo “X” number of years into the future...Financial planning stimulates discussion about the long-term impact of decisions made today and how the municipality can position itself now to deliver a stable level of essential services.”

- *Government Finance Officers Association, Financing the Future*

Adopted July 19, 2018



## Long-Term Financial Plan: Introduction

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The Village's long-term financial plan will be a comprehensive plan that examines all capital and operating expenditures and revenues and address issues related to debt management. The Plan will also discuss methods to manage the second decade of State imposed Levy Limits and the Village's continuation and receipt of State Expenditure Restraint Program monies.

By developing new objectives, policies, targets and a long range financial planning model that integrates both capital and operating resources, it will guide the Village in maintaining financial sustainability. The advantages of financial planning are plentiful and extend far beyond promoting responsible fiscal practices. Long term financial planning...

1. Provides a future roadmap,
2. Identifies areas of opportunity and risk,
3. Guides policy discussion and prioritization,
4. Develops fiscal policy and budget framework,
5. Benchmarks for improved service delivery, and
6. Positively affects bond ratings

The Village's long-term financial plan is more than just a management tool. It will be used to guide the Village Board on fiscal best practices and all types of strategic decision making. It will also allow staff to articulate, in financial terms, the objectives that the Village should be striving to achieve, and the strategies needed to pursue those objectives. In this regard, all tax supported capital and operating cost impacts are analyzed so that the financial sustainability of the Village can be examined over a longer timeframe than the annual budget cycle.

This long-term financial plan is grounded in the Village's vision, mission and strategic values.

**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** of Fiscal Integrity, Civic Engagement, Service Excellence, and Sustainability

It has also been developed in part based on the following documents included in the annual budget:

1. 2018 operating and capital expenditures,
2. State Levy Limits and Expenditure Restraint Program,
3. Revenue and expenditure sources and trends,
4. Current debt service schedules,
5. ICMA Fiscal Analysis,
6. 2017 Community Survey results,
7. Financial Policies, and
8. Performance Measures

## Long-Term Financial SWOT Analysis

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A financial SWOT analysis is a dissection of a Village's Strengths, Weaknesses, Opportunities and Threats. A SWOT analysis is an important part of our financial sustainability and focuses on factors we can control factors that we can proactively prepare. A well-constructed SWOT analysis will provide clear insight on these four key factors that will provide the framework for ongoing action plans.

### Strengths

- Defined vision, mission, and strategic initiatives.
- ICMA analysis of municipal financial indicators.
- Debt service levels and future capacity.
- Historical financial performance and fiscal responsibility.
- Economic indicators, demographics, and location.

### Weaknesses

- Limited alternative revenue generation and diversification.
- Limited tax base expansion.
- Reliance on debt under State law to fund capital projects.
- Personnel costs as a percentage of overall expenditures.
- Reliance on third-party revenues.

### Opportunities

- Utility cost allocations.
- Explore redevelopment of underutilized commercial properties.
- Seek levy limit cap exemption legislation for public safety consolidated services.
- Utilize special revenue funds to net expenses.
- Additional shared service arrangements.

### Threats

- Revenue constraints and levy limits.
- State Expenditure Restraint program funding.
- Future capital infrastructure projects and costs.
- Financial impacts of other taxing jurisdictions.
- Service expectations versus financial ability to maintain services.



## Long-Term Financial Forecasting

A long-term financial forecast is fundamental to understanding the fiscal vitality and feasibility of the Village's finances, including the

- General Fund,
- Sanitary Sewer Utility,
- Stormwater Utility,
- Public Safety Communications Fund,
- Consolidated Services Fund,
- Capital Fund(s) and
- Long Term Financial Funds.

Accurate and reliable revenue and expenditure projections are essential components in creating a long-term financial outlook. Provided the ever-changing nature of the economy and persistent financial uncertainty, key assumptions were developed to create a foundation for analysis. These key assumptions include:

- 2% annual increase in salaries,
- 3% annual increase in health insurance,
- 1% annual increase in dental insurance,
- 2% annual increase in life and contractual insurance,
- 1.874% annual increase in all other expenditures based upon historic Consumer Price Indices (CPI), and
- .38% annual property tax levy increase based upon past Department of Revenue municipal levy limits.

		2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
General Fund	Revenue	\$3,552,709	\$3,549,173	\$3,556,776	\$3,564,523	\$3,572,416	\$3,580,457
	Expenses	\$3,552,709	\$3,542,110	\$3,559,838	\$3,629,148	\$3,699,906	\$3,772,145
	Difference	\$0	\$7,063	-\$3,061	-\$64,624	-\$127,490	-\$191,688
Dispatch	Revenue	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610
	Expenses	\$2,383,736	\$2,349,278	\$2,362,992	\$2,411,296	\$2,460,617	\$2,510,977
	Difference	-\$66,125	-\$31,668	-\$45,382	-\$93,686	-\$143,007	-\$193,367
Consolidated Services	Revenue	\$1,065,369	\$1,069,825	\$1,069,825	\$1,069,825	\$1,069,825	\$1,069,825
	Expenses	\$1,065,369	\$1,070,581	\$1,075,896	\$1,081,318	\$1,086,849	\$1,092,490
	Difference	\$0	-\$756	-\$6,071	-\$11,493	-\$17,024	-\$22,665
Stormwater	Revenue	\$529,887	\$529,887	\$529,887	\$529,887	\$529,887	\$529,887
	Expenses	\$529,887	\$302,732	\$301,563	\$302,734	\$303,935	\$304,313
	Difference	\$0	\$227,155	\$228,324	\$227,153	\$225,952	\$225,574
Sanitary Sewer	Revenue	\$987,298	\$912,298	\$912,298	\$912,298	\$912,298	\$912,298
	Expenses	\$987,298	\$841,305	\$847,792	\$839,211	\$778,698	\$792,200
	Difference	\$0	\$70,993	\$64,506	\$73,087	\$133,600	\$120,098

In order to balance the above funds over the next five years, the following alternatives will need to be considered.

## Long-Term Financial Considerations by Fund

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### Revenue

1. Modify debt service levy calculation method with a .25% annual debt service multiplier.
2. Compliance with State Levy Limits and Expenditure Restraint Program.
3. Expansion of tax base through potential redevelopment opportunities.
4. Continued research/application for grant monies.
5. Study future withdrawal from Expenditure Restraint Program.
6. Consider Public Safety Referendum, similar to South Milwaukee.

### General Fund

1. Implement State Group Health Insurance Plan, surcharge elimination in 2020.
2. Create special revenue fund(s) to net expenses.
3. Police Department retirements, succession plan implementation.
4. Explore additional service consolidations, evaluate service and labor delivery models.
5. Seek expanded levy limit legislative exemption for public safety expenses.
6. Assimilate represented and non-represented benefits.

### Stormwater and Sanitary Sewer Utility

1. Utility debt service capacity.
2. Allocation of personnel, equipment and infrastructure costs to utilities.
3. Cost sharing program for Sanitary Sewer Private Property inflow & infiltration program.
4. Reallocate service and program areas within utilities.

### Capital Projects

1. Joint equipment purchasing.
2. Examine debt service capacity.
3. Capitalization of new procurement methods for technology equipment.
4. Defer capital infrastructure projects.

### Public Safety Communications

1. Capitalization of leased technology assets.
2. Seek levy limit cap exemption legislation for public safety consolidated services.
3. Revised contract allocation of expenses with member agencies.
4. Seek additional Communication Center member agencies.
5. Communication center lease payment expires in 2021.

### Consolidated Services

1. Continue utilization of NSFD levy exemption.
2. Continue level NSFD debt service payments.
3. Consider NSFD equipment and Library capital debt service.

## Existing Long-Term Financial Plan Debt Schedule

The Village has implemented a debt levy stabilization fund to manage enhanced debt service through 2018. The Village now enters a new phase with regard to debt management beginning in 2019. The debt service levy is budgeted for separately. Post 2005 general obligation debt falls outside State imposed levy limits. The below chart illustrates the Village's debt service schedule and abatement sources. The below schedule does not include any proposed or future debt service.

Expense Adjusted Debt Schedule																
Year	GO Debt - P&I	Seaver				Total	Stormwater			Total	North Shore Fire	Total	Fox Point	River Hills	Total	
		2007 Bonds	2010 Bonds	2011 Bonds	2014 Bonds		2007 Bonds	2011 Bonds	2014 Bonds		2011 Bonds					
2018	\$1,534,626.81	(6,462.72)	(9,242.50)	(21,992.74)	(30,450.00)	(247,947.96)	(8,706.32)	(5,787.56)	(20,250.73)	(20,064.29)	(178,195.00)	(15,455.00)	(21,252.50)	(36,707.50)	(712,514.75)	821,712.06
2019	\$1,033,686.81		(38,217.50)	(33,038.99)	(71,150.00)	(98,451.49)		(8,706.32)	(4,493.76)	(23,500.00)	(173,955.00)	(15,205.00)	(20,877.50)	(30,061.50)	(334,689.07)	699,597.74
2020	\$1,038,714.85		(37,317.50)	(32,480.24)	(25,500.00)	(95,307.74)		(8,550.06)	(4,663.76)	(23,243.82)	(173,395.00)	(14,555.00)	(20,302.50)	(29,457.50)	(327,404.06)	691,310.79
2021	\$1,034,199.31		(36,380.00)	(31,896.49)	(30,200.00)	(98,476.49)		(8,393.82)	(4,493.76)	(22,887.58)	(170,515.00)	(14,705.00)	(20,128.00)	(34,833.00)	(326,712.07)	687,487.24
2022	\$1,003,984.31		(35,405.00)	(31,302.74)	(29,800.00)	(96,507.74)		(8,237.56)	(4,293.76)	(22,531.32)	(167,315.00)	(14,455.00)	(19,753.00)	(34,208.00)	(320,562.06)	683,422.25
2023	\$957,606.06		(39,348.75)	(27,847.12)	(29,200.00)	(96,395.87)		(7,328.19)	(3,993.76)	(21,321.95)	(168,795.00)	(19,200.00)	(19,370.00)	(38,570.00)	(325,082.82)	632,523.24
2024	\$760,611.26		(38,150.00)	(31,099.26)	(33,600.00)	(102,849.26)		(6,182.46)	(3,693.76)	(13,878.20)	-	-	(18,978.00)	(17,776.00)	(362,495.46)	598,115.80
2025	\$740,196.26		(36,800.00)	(30,389.31)	(32,850.00)	(100,129.31)		(7,997.18)	(3,393.76)	(21,389.94)	-	-	(18,978.00)	(18,545.00)	(348,439.26)	580,757.01
2026	\$725,781.26		(35,600.00)	(29,685.36)	(32,100.00)	(97,415.36)		(7,811.94)	(3,093.76)	(20,905.70)	-	-	(17,948.00)	(18,118.00)	(336,066.00)	571,394.20
2027	\$534,988.76		-	(27,963.49)	(31,350.00)	(59,313.49)		(7,358.82)	(2,793.76)	(20,152.58)	-	-	(17,479.00)	(17,649.00)	(353,128.00)	420,394.69
2028	\$536,332.50		-	(28,171.30)	(30,600.00)	(58,771.30)		(7,413.50)	(2,493.76)	(19,907.26)	-	-	(17,610.00)	(17,180.00)	(343,900.00)	413,463.94
2029	\$512,292.50		-	(27,356.20)	(29,850.00)	(57,206.20)		(7,199.00)	(2,195.76)	(19,394.76)	-	-	(16,545.00)	(16,685.00)	(332,300.00)	409,830.96
2030	\$498,252.50		-	(26,541.10)	(29,100.00)	(55,641.10)		(6,984.50)	(1,893.76)	(18,878.20)	-	-	(16,020.00)	(16,190.00)	(322,100.00)	391,523.14
2031	\$490,982.50		-	(26,433.30)	(28,350.00)	(54,801.30)		(6,013.50)	(1,593.76)	(18,607.26)	-	-	(15,510.00)	(20,680.00)	(310,190.00)	296,482.94
2032	\$241,781.26		-	-	(27,568.76)	(27,568.76)		-	(16,281.26)	(16,281.26)	-	-	-	-	(43,850.02)	197,931.24
2033	\$209,750.00		-	-	(26,787.50)	(26,787.50)		-	(15,812.50)	(15,812.50)	-	-	-	-	(42,600.00)	167,150.00
2034	\$109,250.00		-	-	(30,975.00)	(30,975.00)		-	(10,325.00)	(10,325.00)	-	-	-	-	(41,300.00)	61,950.00
2035	\$0.00		-	-	-	-		-	-	-	-	-	-	-	-	-

## Long-Term Financial Levy Limit Projections

State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. The Village has an overall property tax levy is \$4,503,71. From 2012 to 2017, the overall property tax levy has increased \$108,394 or 2.48% while the 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%.

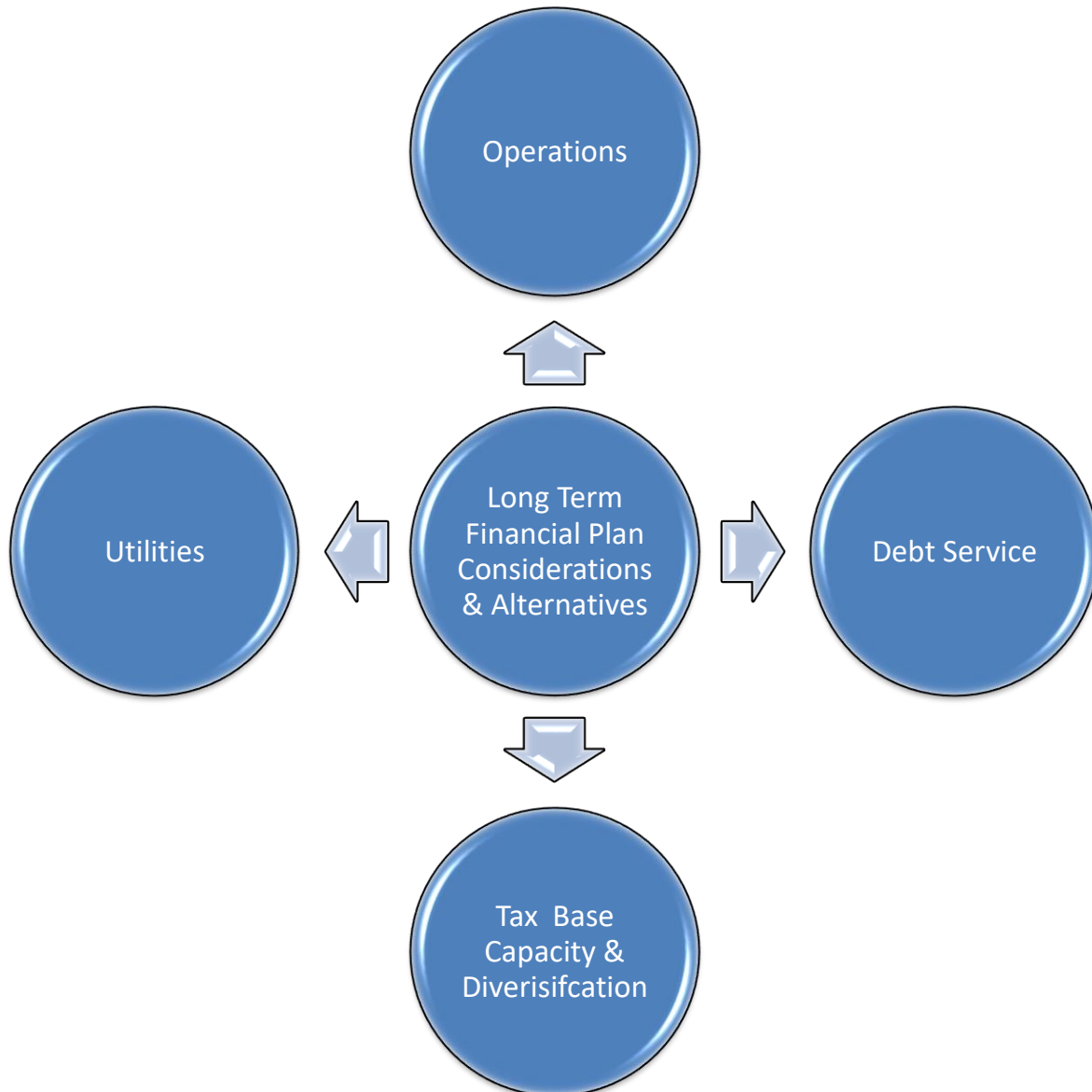
The Village anticipates continued levy limits and revenue constraints. In order to maintain existing service levels with flat or reduced revenues, the Village will need to continue its pursuit of enhancing efficiencies and service sharing opportunities.

		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
	Allowable Levy Limit	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815	\$4,714,345
	Increase from previous year	\$35,971	\$27,938	\$31,370	\$34,425	\$36,768	\$63,531
Levy Limit Worksheet							
<b>Section A</b>							
1	Actual levy (not including tax increment)	\$4,484,342	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815
2	Exclude prior year levy for unreimbursed expenses related to emergency	\$0	\$0	\$0	\$0	\$0	\$0
3	Exclude Levy for new general obligation debt authorized after July 1, 2005	\$20,940	\$40,000	\$50,000	\$62,500	\$78,125	\$97,656
4	Adjusted actual levy (Line 1 minus Lines 2 & 3)	4,463,402	\$4,480,313	\$4,498,251	\$4,517,122	\$4,535,922	\$4,553,158
5	growth plus terminated TID%	4,463,402	\$4,480,313	\$4,498,251	\$4,517,122	\$4,535,922	\$4,553,158
	Net new construction %		0.380%	0.380%	0.380%	0.380%	0.380%
6	Net new construction % plus terminated TID % applied to actual levy	\$4,480,363	\$4,497,338	\$4,515,345	\$4,534,287	\$4,553,158	\$4,570,460
7	Levy limit before adjustments (greater of Line 5 or Line 6)	\$4,480,363	\$4,497,338	\$4,515,345	\$4,534,287	\$4,553,158	\$4,570,460
8	Total adjustments (from sec D, Line 5)	\$39,950	\$50,913	\$64,277	\$79,760	\$97,656	\$143,885
9	Allowable levy (Sum of lines 7 & 8)	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815	\$4,714,345
10	Higher levy approved by Special Resolution at a special meeting of town electors						
<b>Section B - Adjustment for Previous Years Unused Levy</b>							
1	Previous allowable levy	\$4,484,342	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815
2	Previous years actual	\$4,484,342	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815
3	Previous years unused levy (line 1 minus line 2)	0	0	0	0	0	0
4	Previous actual levy x .015	\$67,265.13	\$67,804.70	\$68,223.77	\$68,694.33	\$69,210.70	\$69,762.22
5	Allowable increase (lesser of line 3 or 4)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Section C</b>							
6	Total unused percentage	0%	0%	0%	0%	0%	0%
7	Previous years actual levy due to valuation factor	\$4,484,342	\$4,520,313	\$4,548,251	\$4,579,622	\$4,614,047	\$4,650,815
8	Allowable increase (line 6 multiplied by line 7)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Section D - adjustments to allowable levy</b>							
A	Increase for unused levy from previous year						
B	Decrease in debt service levy as compared to prior debt service levy for debt authorized prior to July July 1, 2005						
C	Increase in debt service as compared to previous years debt service levy for debt authorized prior to July 1, 2005	\$0.00	\$913.04	\$1,776.95	\$1,635.00	\$0.00	\$0.00
D	increase for rescinded taxes						
E	Debt service levy for general debt authorized after July 1, 2005	\$40,000.00	\$50,000.00	\$62,500.00	\$78,125.00	\$97,656.25	\$122,070.31
F	Increase in levy approved by referendum						
G	Amount Levied to pay unreimbursed expenses related to an emergency						
H	Increase/decreased in costs associated with an intergovernmental cooperation agreement						
I	Adjustment to levy for increase in charges assessed by a joint fire department	\$19,758.42	\$20,153.59	\$20,556.66	\$20,967.79	\$21,387.15	\$21,814.89
J	Adjustment to levy for transfer of services to other governmental units						
K	Adjustment to levy for transfer of services from other governmental units						
L	Adjustment for annexation of land						
M	Adjustment for annexation of land from a town						
N	Lease payment for lease revenue bond issued before July 1, 2005						
O	Levy for shortfall for debt on revenue bond issued or special assessment B bond						
P	Increase in levy for shortfall in general fund dou to loss of revenue from sale of water						
Q	Adjustment to levy for adoption of a new fee or fee increase for covered services funded by levy in 2013						
R	Increase for unused levy carryforwarded from prior years (sec C, line 8)						
S	total adjustments	\$59,758.42	\$71,066.63	\$84,833.61	\$100,727.79	\$119,043.40	\$143,885.20
		\$39,950.00	\$50,913.04	\$64,276.95	\$79,760.00	\$97,656.25	\$143,885.20

## Long-Term Financial Plan: Considerations and Alternatives

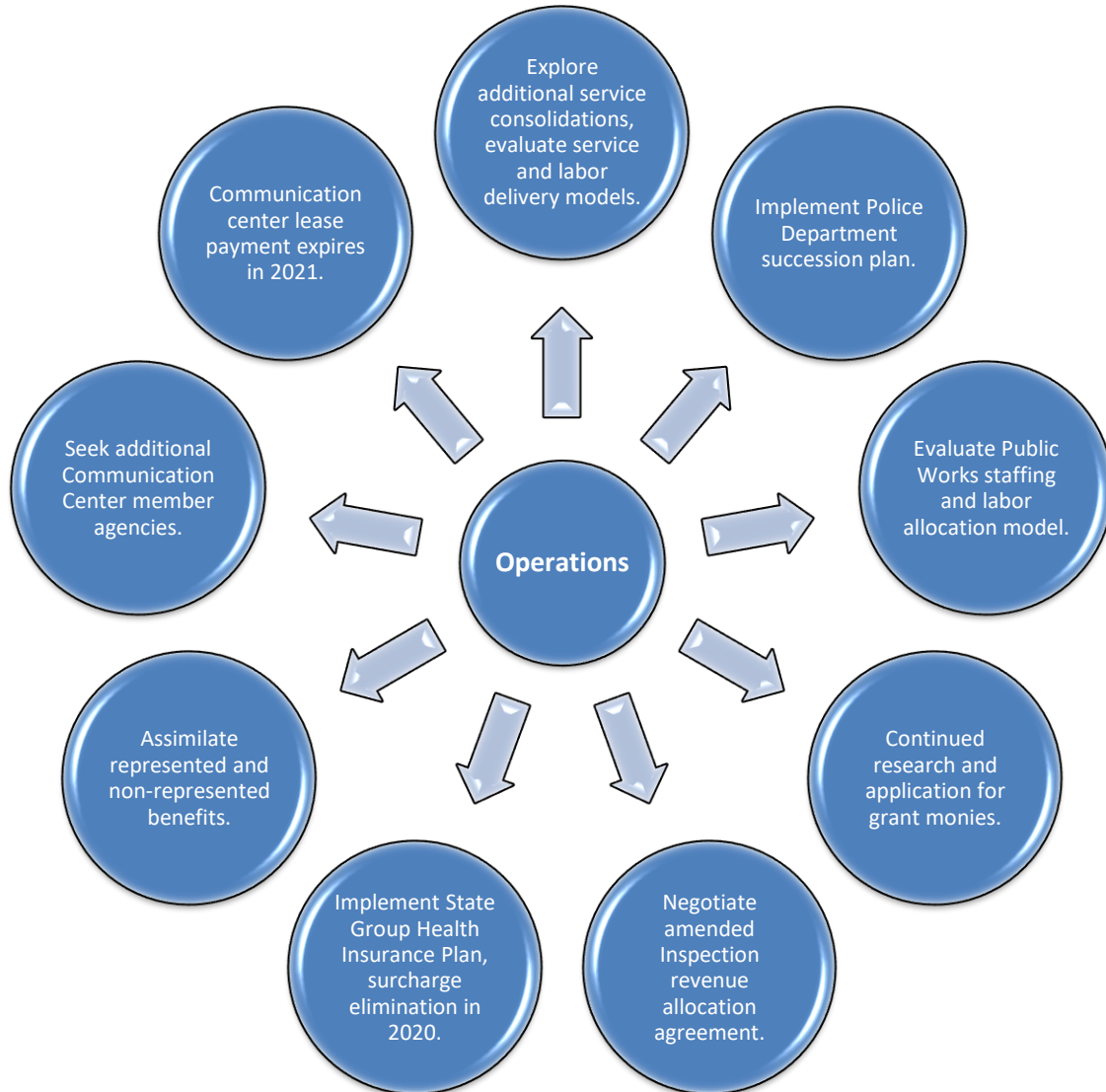
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To manage and provide financial sustainability for the Village in the future, the long-term financial plan breaks down the areas of emphasis into four areas: Operations, Debt Service, Tax Base Capacity and Diversification, and Utilities.



## Operations

1. Explore additional service consolidations, evaluate service and labor delivery models.
2. Implement Police Department succession plan.
3. Evaluate Public Works staffing and labor allocation model.
4. Continued research and application for grant monies.
5. Negotiate amended Inspection revenue allocation agreement.
6. Implement State Group Health Insurance Plan, surcharge elimination in 2020.
7. Assimilate represented and non-represented benefits.
8. Seek additional Communication Center member agencies.
9. Communication center lease payment expires in 2021.



## Tax Base Capacity and Diversification

1. Explore redevelopment of underutilized commercial properties.
2. Modify debt service levy calculation method with a .25% annual debt service multiplier.
3. Utilize NSFD levy limit exemption.
4. Create special revenue fund(s) to net expenses.
  - a. Permitting and inspections
  - b. Municipal Court
  - c. Recreation and leisure
  - d. Transportation aids
  - e. GASB 45 contractual obligations
5. Seek levy limit cap exemption legislation for public safety consolidated services.
6. Study future withdrawal from Expenditure Restraint Program.
7. Consider Public Safety Referendum.





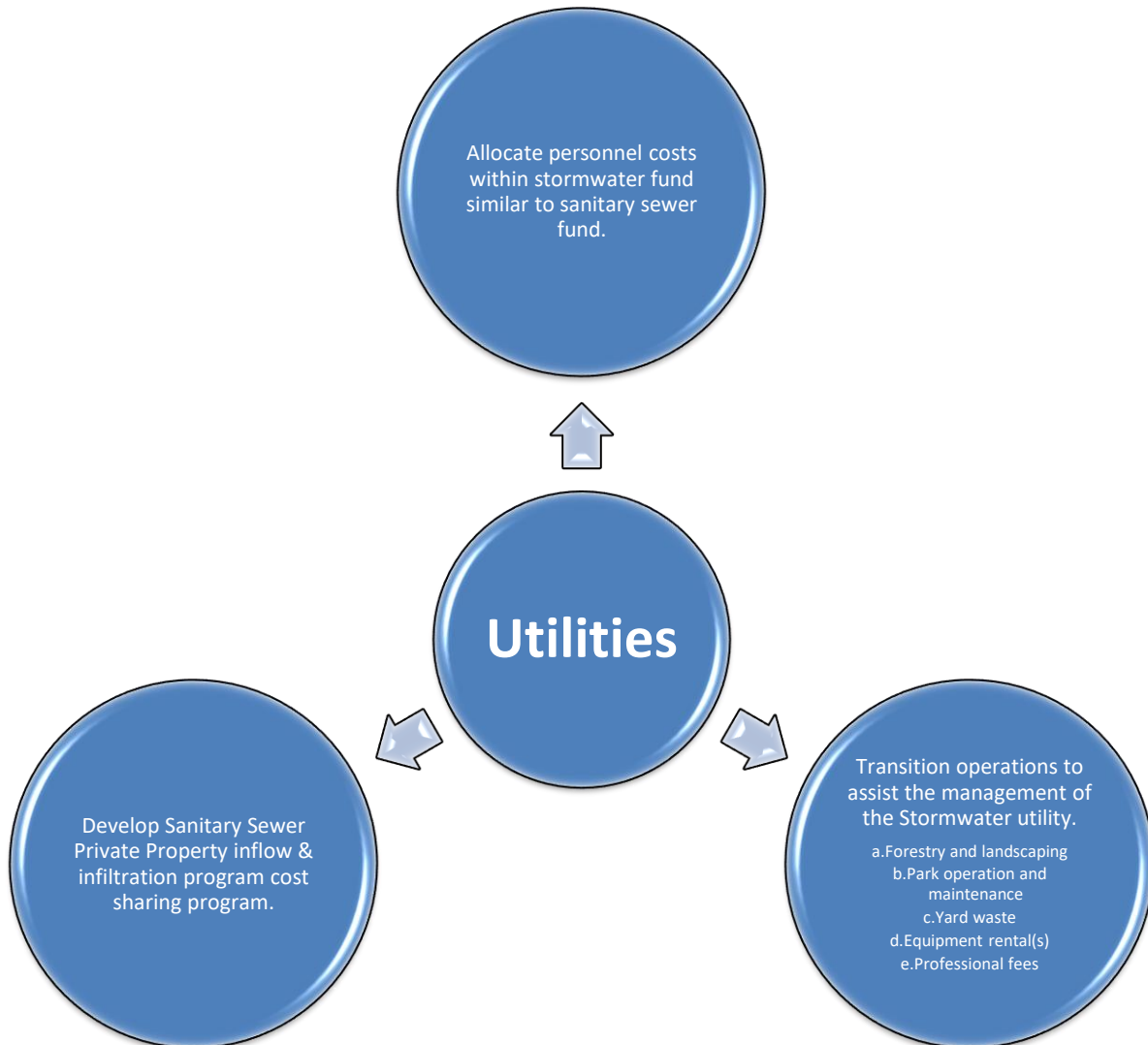
Debt Service

1. Implement long-term capital and infrastructure projects plan in 2018 and 2021.
  - a. Funds roads, equipment, sewer, stormwater and dispatch projects.
  - b. Reduces debt service levels from current levels.
2. Continue level NSFD debt service payments.
3. Consider NSFD equipment and Library capital debt service.
4. Capitalize new technology equipment procurement.
5. Joint equipment purchasing.
6. Defer capital infrastructure projects.



### Utilities

1. Allocate personnel costs within stormwater fund similar to sanitary sewer fund.
2. Transition operations to assist the management of the Stormwater utility.
  - a. Forestry and landscaping
  - b. Park operation and maintenance
  - c. Yard waste
  - d. Equipment rental(s)
  - e. Professional fees
3. Develop Sanitary Sewer Private Property inflow & infiltration program cost sharing program.



# VILLAGE FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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## 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.

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## BUDGET AMENDMENT POLICY

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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 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)).

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## FINANCIAL PROCEDURES & INVESTMENT POLICY

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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, upon written recommendation by the investment portfolio 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.

- 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.

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## AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

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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.

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## COLLATERALIZATION

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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:

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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.

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## AUTHORIZED INVESTMENTS

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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.

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## INVESTMENT TRANSACTIONS & PARAMETERS

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**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.

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## APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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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.

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## FUND BALANCE POLICY

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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 25% 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.

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## FUND BALANCE AND RESERVE FUND REQUIREMENTS

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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 25% 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 25% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:
- 30% to the Debt Levy Stabilization Account;
  - 30% to the GASB 45/OPEB Designated Account;
  - 20% to the Road Reserve Fund;
  - 10% to the DPW Equipment Reserve Fund;
  - 10% to the Future Building Projects 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 the Public Safety Communication contract 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 technology, equipment, facility, or other capital needs of the Dispatch Center or Records Management System.
- J. Designated Funds: The Village has the following designated funds; Health Reimbursement Account, GASB 45 OPEB, CWFL; ECMAR, Tax levy stabilization, Bullet Proof Vest, 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.

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## DEBT MANAGEMENT POLICY

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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. Long-term debt will be utilized so as to not exceed fifty (50%) percent of the statutory limits, unless limited and extenuating circumstances exist.
- 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.

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## CAPITALIZED FIXED ASSETS POLICY

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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.

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## ASSET VALUATION

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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.
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## PURCHASING & EXPENDITURE/EXPENSE POLICY

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### 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 request 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, as a guideline within five (5) days of receipt of an invoice.
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. All reoccurring purchases must be encumbered by January 31, annually.
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. Department heads should review monthly financial reports. Any line items that are above the annual allocation should be brought to the attention of the Village Manager by the 10<sup>th</sup> day of the month in which it exceeds the budgetary expense. The Department Head is responsible for completing the Over Budget Account Request form with recommendation to correct.
9. 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 Request	Periodic quotes or 2 informal quotes
\$500-\$1,000	Department Head and Director of Finance & Administration	Purchase Order Request	2 informal quotes
\$1,000 and over	Department Head/ Director of Finance and Administration/Village Manager	Purchase Order Request	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, etc.) 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 \$1,000 and greater

Purchases of \$1000 and 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.

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.

In Village Hall, 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 for all purchases, provided there are no fees for use of the credit card. The Director of Finance and Administration shall administer the use of the Village credit card. All credit card receipts shall be submitted to the Department of Administrative Services within three (3) days of purchase. All purchases must be made in accordance with the Purchase of Goods Policy on page 274.

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 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 Village Board of Trustees 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.

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### **BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY**

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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, State Debt Collection, or other statutorily authorized tools 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 Director of Finance and Administration 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.

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## SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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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 Director of Finance and Administration and/or Accounting Assistant 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

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### EXPENDITURE CLASSIFICATIONS

**110 Wages FT:** Wages paid to full-time employees.

**111 Overtime:** Wages paid to employees for overtime worked.

**112 Wages PT:** Wages paid to part-time employees.

**113 Judge Fee:** Wages paid to elected Municipal Court Judge.

**115 Wages LTE:** Wages paid to limited-term employees.

**116 Holiday Pay:** Wages paid to employees for earned holiday pay pursuant to Personnel Manual/Collective Bargaining Agreement.

**117 Health Insurance Buyout:** Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered health insurance benefit.

**118 Shift Differential/Bump Pay:** Wages paid to Police Officer union employees when designated as shift commander or when shift schedule is changed on short notice pursuant to Collective Bargaining Agreement.

**119 Dental Insurance Buyout:** Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered dental insurance benefit.

**120 Trustees Wages:** Wages paid to elected Board of Trustees.

**125 Election Wages:** Wages paid to election poll workers.

**130 Elections:** Expenses related to the administration and operation of elections.

**150 Wisconsin Retirement System:** Expenses related to employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.

**151 Social Security:** Expenses related to employer's social security and Medicare contributions made on behalf of Village employees.

**152 Life Insurance:** Expenses related to employee's life insurance premium net of employee's contribution where applicable.

**153 Health Insurance:** Expenses related to employee's health insurance premium net of employee's contribution where applicable.

**154 Dental Insurance:** Expenses related to employee dental insurance premium net of employee's contribution where applicable.

**155 Unemployment Compensation:** Expenses related to payments made to the State of Wisconsin for unemployment compensation of terminated past employed employees.

**156 Health Reimbursement Account:** Expenses related to contributions/expenses for health insurance reimbursement accounts.

**180 Recruitment:** Expenses related to advertisement or expense related to the recruitment and hiring of employees.

**200 Facility Maintenance & Supplies:** Expenses related to materials, maintenance, and repair of Village facilities.

**201 Cleaning and Janitorial Services:** Expense related to cleaning and janitorial services of Village facilities.

**202 HVAC Maintenance:** Expenses related to heating, ventilation, and air conditioning systems.

**208 Special Legal Services:** Expenses related to legal counsel outside the scope of the retainer agreement.

**209 HOC Fees:** Expenses related to fees paid to the House of Correction for offsite housing of prisoners.

**210 Contractual Services:** Expenses related to service provided by an outside contractor.

**211 Legal Counsel-Contracted:** Expenses related to legal counsel within the scope of the retainer contract.

**213 Legal Counsel-Personnel:** Expenses related to legal counsel for labor and personnel related issues.

**214 Audit Services:** Expenses related to conducting the annual audit of the financial statements of the Village.

**215 MADACC:** Expenses related to Milwaukee Area Domestic Animal Control Commission.

**216 Engineering:** Expenses related to engineering consulting services.

**217 Public Health Services:** Expenses related to contracted services provided by the North Shore Health Department.

**218 Private Property II:** Expenses related to sewer lateral infiltration and inflow rehabilitation to reduce clear water from the sanitary system.

**219 Assessor Services:** Expenses related to contracted assessor services.

**220 Utilities:** Expenses related to electric, water, stormwater and natural gas usage.

**221 Telecommunications:** Expenses related to the communications for maintaining services.

**224 North Shore Fire Department:** Expenses related to services provided by the North Shore Fire Department.

**225 Computer Support Services:** Expenses related to computer related software and internet maintenance, workstation, radio and updates.

**226 Benefit Administration Fees:** Expenses related to administering the Section 125 and Health Reimbursement accounts.

**227 North Shore Library:** Expenses related to service and operations provided by the North Shore Library.

**229 Banking Fees:** Expenses related to bank accounts and investment management fees.

**230 Materials & Supplies:** Expenses related to tangible items used or consumed in department operations.

**231 Fleet Maintenance:** Expenses related to maintenance of Village vehicles and equipment.

**232 Lift Station Maintenance:** Expenses related to maintenance of lift stations.

**233 Tools:** Expenses related to purchasing of tools for the maintenance and operation of Village equipment, vehicles and facilities.

**234 Diggers Hotline:** Expenses related to the locating and marking of public and underground utilities.

**235 Community Events:** Expenses related to Village sponsored community events.

**236 Licensing and Maintenance:** Expenses related to licensing and maintenance.

**237 Bond Issuance Fees:** Expenses related to Bond Counsel for debt issuance.

**238 Financial Advising Services:** Expenses related to financial advising services.

**250 Building Inspections:** Expenses related to contracted building expense and expenses related to the issuance of building permits.

**300 Administrative:** Expenses related to the administrative operations of the Village.

**310 Office Supplies:** Expenses related to supplies necessary for use in operating Village offices.

**311 Postage:** Expenses related to the mailing of letter and packages.

**321 Dues & Subscriptions:** Expenses related to professional organizations membership dues, subscriptions, and publications.

**322 Training, Safety & Certification:** Expenses related to training, conferences and seminars, including registration, tuition, travel and expenses associated with the training, safety, certification and professional development of employees.

**323 Wellness:** Expense related to the Village wellness program..

**324 Publications/Printing:** Expenses related to required legal publications.

**325 Judicial Education:** Expenses relating to the annual educational requirement of Municipal Judge.

**326 Ammunition:** Expenses relating to the purchasing of ammunition for Police Department weapons and training.

**327 Culvert Materials:** Expenses related to materials and supplies associated with culverts for Village stormwater management infrastructure.

**328 Landscaping Materials:** Expenses related to landscaping materials associated with landscape repair and restoration.

**329 Excavation and Disposal:** Expenses related to purchase of and disposal of materials in the repair of dilapidated stormwater ditches.

- 330 Uniform Supplies:** Expenses related to uniform and clothing allowance and supplies.
- 333 Medical Supplies:** Expenses related to materials and supplies to provide emergency medical services.
- 334 Winter Operations:** Expenses related to winter snow and ice removal operations.
- 340 Fuel Maintenance:** Expenses related to the purchasing of fuel, lubrications and dispensing equipment.
- 342 Construction Materials:** Expenses related to construction and infrastructure improvement projects.
- 350 Equipment Replacement:** Expenses related to replacement of equipment.
- 351 Maintenance Contracts:** Expenses related to expenses for maintenance contracts.
- 360 Equipment Rental:** Expenses related to renting equipment for projects.
- 370 Tipping Fees:** Expenses related to the disposal of garbage and recycling materials.
- 376 Fire Insurance Dues:** Expenses related to fire insurance premiums.
- 377 Yard Waste Tub Grinding:** Expenses related to the manufacturing of mulch from residential yard waste.
- 390 Employee Recognition:** Expenses related to employee recognition program.
- 400 Street Maintenance:** Expenses related to the maintenance of streets, including asphalt maintenance and repairs.
- 435 Baseball Field:** Expenses related to materials and supplies associated with the maintenance of the Ellsworth Park baseball field.
- 450 Signage:** Expenses related to the purchase of public right-of-way, facility, or event signage.
- 460 Forestry & Landscaping:** Expenses related to the maintenance of the Village's tree population and landscaping.
- 465 Tree Disease Mitigation:** Expenses related to the prevention or mitigation of tree disease.
- 500 Contingency:** Expenses related to budgeted amount available to transfer to accounts for unexpected expenditures.
- 509 Pollution Liability:** Expenses related to pollution liability insurance premiums to protect from insurance claims related to pollutants.
- 510 General Liability:** Expenses related to property and liability insurance premiums to protect from insurance claims related to bodily injuries, and property damage arising from business operations.
- 511 Automobile Liability:** Expenses related to automobile liability insurance premiums to protect from insurance claims related to auto.

**512 Boiler Insurance:** Expenses related to boiler liability insurance premiums to cover the cost of repairs to replace the buildings boiler system.

**513 Worker's Compensation:** Expenses related to Workers compensation insurance premiums to protect from insurance claims related to employee injuries.

**515 Commercial Crime Policy:** Expenses related to commercial crime insurance premiums.

**516 Property Insurance:** Expenses related to Property insurance premium expenses to provide financial reimbursement in the event of damage, theft or injury to someone.

**517 Public Official Bonds:** Expenses related to public official error and omission insurance premiums.

**518 Police Professional Liability:** Expenses related to Police Professional insurance premium expenses to protect against personal injury or property damage caused by wrongful act committed by or on behalf of a public entity while conducting law enforcement activities or operations.

**519 Contracted Retirement Benefits:** Expenses related to payment of contracted or authorized expenses for retired employees.

**520 Tax Refunds/Uncollectible:** Expenses related to Villages portion of uncollected personal property taxes.

**521 GASB-OPEB:** Expenses related to Governmental Accounting Standards Board accounting standard and requirements.

**590 Animal Management Program:** Expense related to control animal management programs.

**591 Municipal Code:** Expenses related to fees to codify and maintain the Villages municipal code.

**592 Code Enforcement:** Contracted services expense for enforcement of Village Municipal Code.

**593 Zoning & Planning:** Expenses related to contracted services for Village zoning and planning.

**611 NSFD Station #5:** Expenses related to debt service payment for fire department- funds received from North Shore Fire Department.

**616 2011 General Obligation:** : Expenses related to principal payment on General Obligation Bond from 2011 borrowing.

**617 Principal Redemption on CWFL:** Expenses related to principal payment for Clean Water Fund Loan.

**618 2014 General Obligation:** Expenses related to principal payment on General Obligation Bond from 2014 borrowing.

**619 2016 General Obligation:** Expenses related to principal payment on General Obligation Bond from 2016 borrowing.

**620 2018 General Obligation:** Expenses related to principal payment on General Obligation Bond from 2018 borrowing.

**621 Interest on Bond:** Expenses related to Interest payment on General Obligation Bond.

**623 Unfunded Liability Interest:** Expenses related to interest payments on loans.

**626 Interest on Clean Water Fund Loan:** Expenses related to interest payment for Clean Water Fund loan.

**700 Depreciation:** Expenses related to ECMAR and Clean Water Fund Loan.

**801 Capital Projects:** Expenses related to capital project purchases over \$5,000.

**802 Capital Lease:** Expenses related to the vehicle or equipment leasing.

**803 Capital Equipment:** Expenses related to capital equipment purchases over \$5,000.

**900 Administrative/Transfer to:** Account used to transfer funds from one fund to another fund.



## GLOSSARY

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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.

**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

**DPW:** 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.

**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.

**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).

**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.

**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.

