



Annual Budget

2020

Village of Bayside



www.baysidewi.gov

Fiscal Integrity • Service Excellence • Civic Engagement • Sustainability

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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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

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North Shore Fire Commission

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Administrative Services

Lynn Galyardt, Director
Richard Kerns, Assistant to Director
Leah Hofer, Intern
Nick Rondinelli, Intern

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

Building Inspector

SAFEbuilt, Inc.
Cindy Baker, Administrative Specialist

Public Works

La'Neka Horton, Assistant Village Manager
Shane Albers, Operations Superintendent
Chad Call, Technician
Jason Fischer, Technician
Bryan Herbst, Technician
Scott Matusewic, Technician
Matt Wackt, 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
David Haley, Enterprise Manager
Louise Lusty, RMS Administrator
Lonnie Gannett, Supervisor
Brian McDonough, Supervisor
Taylor Reed, Supervisor
Andrea Krantz, Training Coordinator
Jamie Adams, Dispatcher
John Bamberg, Dispatcher
Kayla Brewer, Dispatcher
Tyler Glaser, Dispatcher
Cameron Heilman, Dispatcher
Dylan Johnson, Dispatcher
Troy Kasten, Dispatcher
Jenna Kunath, Dispatcher
Candace Maxim, Dispatcher
Stacy Perez, Dispatcher
Ruth Phillips, Dispatcher
Samantha Pratt, Dispatcher
Mary Rauenbuehler, Dispatcher
Brittany Savee, Dispatcher

Municipal Court

City of Glendale

Police

Doug Larsson, Chief
Cory Fuller, Lieutenant
Eric Miller, Lieutenant
Paul Picciolo, Lieutenant
Ryan Bowe, Officer
David Bunting, Officer
James Dills, Officer
Sarah Kadulski, Officer
Christopher Janssen, Officer
Gina Kleebea, Officer
Michael Klawitter, Officer
Veronika Metanova, Officer
Randy Santarelli, Officer
Karen Frailing, Administrative Assistant

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FISCAL YEAR 2020 BUDGET EXECUTIVE SUMMARY

The fiscal year 2020 Village budget combines vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2020 is slightly higher from 2019 due to increased public safety and sanitary sewer capital expenditures. The continued implementation of the Village's 2018-2023 Long-Term Financial Planning allows the Village to maintain the same level of high quality of services in 2020.

The Village is compliant with State Levy Limits and the State Expenditure Restraint Program. The 2020 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 2020 budget includes:

- Overall property tax levy is \$4,604,840, an increase of \$71,893, or 1.59%, from 2019.
 - From 2015 to 2020,
 - Overall property tax levy has increased \$205,809 or 4.71%.
 - Consumer Price Index has increased 7.91%.
 - In the last 10 years, property taxes have increased by 6.49% while the Consumer Price Index has increased by 17.54%.
- Utilizes \$71,893 of the possible \$81,140 in statutory levy limit increases of:
 - Net new construction of \$10,516
 - Reduction of Personal Property Aid of \$1,738
 - Joint Fire Department levy exemption of \$21,449
 - Debt Service exemption of \$50,913
- The 1.59% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service. Thirty percent (30%), or \$21,449, 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 2020 decreases by 0.29% from \$6.98/\$1,000 to \$6.96/\$1,000.
- Overall expenditure plan of \$10,796,481 is 0.86% less than 2019, due primarily to less capital projects in 2020.
- 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 44.72% of revenue comes from property taxes.
- The sanitary sewer user fee is \$490 in 2020, a \$0.50/month increase from 2019.
- The storm water management utility fee is \$238 in 2020, a \$0.75/month increase from 2019.

- The average home is assessed at \$368,800. That average home pays property taxes of \$2,566.85 per year for Village-provided services. Monthly, that equates to \$213.90, compared to \$210.21 in 2019.
- Overall, the 2020 budget includes:
 - Maintain existing Village services and events,
 - Implement the 2018-2023 Village Long Term Financial Plan,
 - Transition administration and operation of Municipal Court services to the recently approved consolidated North Shore Municipal Court with the City of Glendale and Village of Brown Deer,
 - Account for increased contractual costs for commodities such as winter salt and enhanced resources to administer up to four elections including the presidential election in 2020,
 - Transition of North Shore Library Fiscal Agent services and North Shore Library employment designation to the Village of Bayside,
 - Implement the seven (7) community Public Safety Communications Agreement for dispatch, information technology, and records management services,
 - Account for the final year of transitioning Village employees to State of Wisconsin Local Government Group Health Insurance Plan, now eliminating the initial enrollment surcharge,
 - Resurface Village streets, including Lake Drive from Bay Point Road to Manor Circle, Fairy Chasm Road from Fielding Road to East Termini, Bay Point Road from Lake Drive to Ellsworth Lane, Tennyson, and as an alternate Manor Circle from Lake Drive to Ellsworth Lane.
 - Transition of Property and Liability Insurance Services from the League of Wisconsin Municipalities to Cities and Villages Mutual Insurance Company (CVMIC),
 - Implement Information Technology staffing model to service Bayside Communication Center, North Shore Fire Department, City of Glendale and Village of Shorewood,
 - Enhance implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of the tree disease,
 - Continue stormwater ditch maintenance and culvert replacement programs,
 - Invest in capital equipment and projects for the Police Department, Public Works Department, North Shore Fire Rescue, Sanitary Sewer Equipment, Stormwater management, Dispatch/Information Technology and North Shore Library.
- 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 \$2,612,851. Approximately \$2.07 million of this budget is funded by the other contracted communities.

LETTER OF TRANSMITTAL

November 5, 2019

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

It is with great honor that I present the 2020 recommended Executive Budget. The 2020 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.

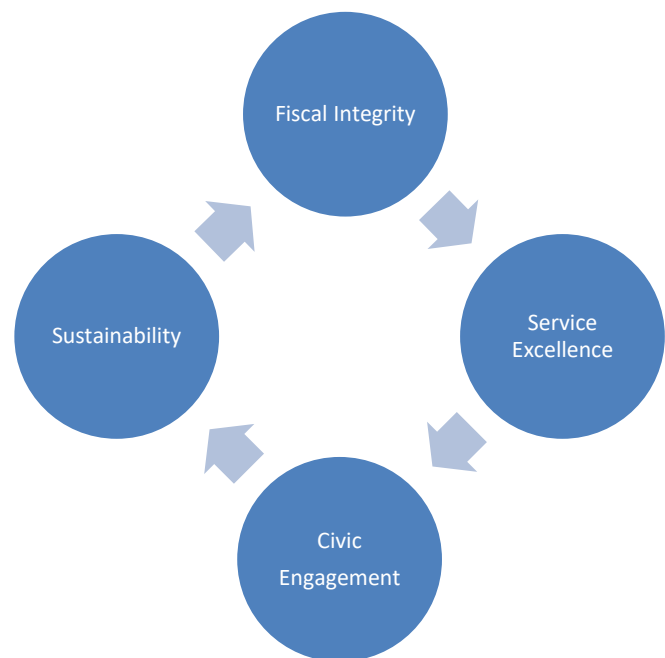
The ability to maintain this standard stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year. The recommended 2020 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.

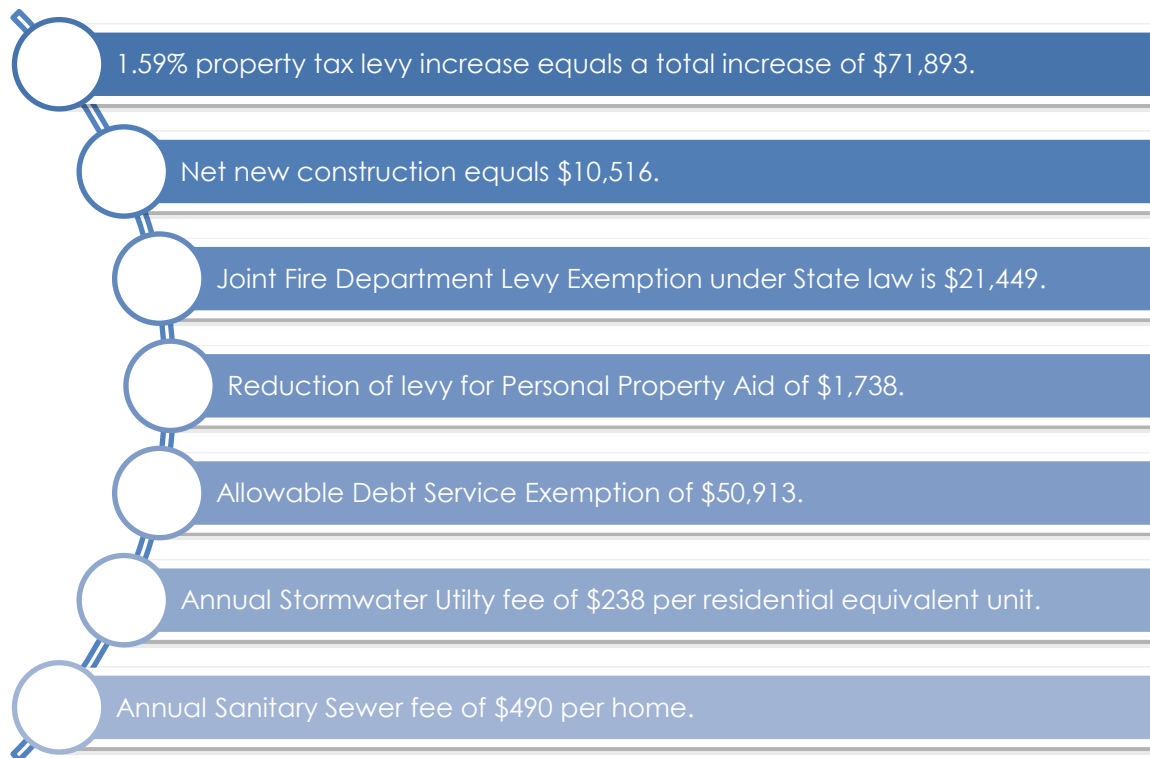


The Village's budget is the blueprint for financial and policy decisions implemented during each fiscal year. The budget is the single most important document we have for providing the direction and vision for the future of our community. In each section, you will find new information regarding ongoing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

2020 Recommended Budget

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and increased expenses associated with a joint Fire Department, such as the North Shore Fire Rescue, minus the levy reduction for personal property aid. These four elements would allow the Village to increase the property tax levy by \$81,140. The 2020 recommended budget proposes an increase of \$71,893 to \$4,604,840, or 1.59 percent. The 2020 recommended budget calls for the following:



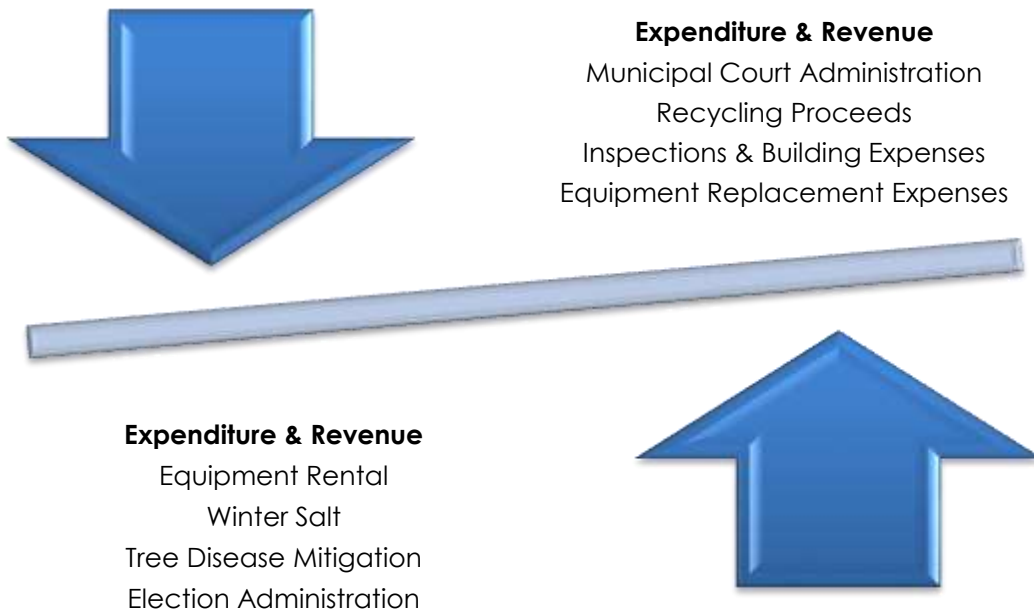
The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2020 budget continues this discipline. Factors that influence the financial constraints placed upon the Village include:



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 2020, 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:



2020 Operations

2020 represents the culmination of a multi-year effort of prudent fiscal planning. In 2020, the Village's financial plan includes:

- Maintain existing Village services and events,
- Implement the 2018-2023 Village Long Term Financial Plan,
- Transition administration and operation of Municipal Court services to the recently approved consolidated North Shore Municipal Court with the City of Glendale and Village of Brown Deer,
- Account for increased contractual costs for commodities such as winter salt and enhanced resources to administer up to four elections including the presidential election in 2020,
- Transition of North Shore Library Fiscal Agent services and North Shore Library employment designation to the Village of Bayside,
- Implement the seven (7) community Public Safety Communications Agreement for dispatch, information technology, and records management services,
- Account for the final year of transitioning Village employees to State of Wisconsin Local Government Group Health Insurance Plan, now eliminating the initial enrollment surcharge,
- Resurface Village streets, including Lake Drive from Bay Point Road to Manor Circle, Fairy Chasm Road from Fielding Road to East Termini, Bay Point Road from Lake Drive to Ellsworth Lane, Tennyson, and as an alternate Manor Circle from Lake Drive to Ellsworth Lane.
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- Implement Information Technology staffing model to service Bayside Communications Center, North Shore Fire Department, City of Glendale and Village of Shorewood,
- Enhance implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of the tree disease,
- Continue stormwater ditch maintenance and culvert replacement programs,
- Invest in capital equipment and projects for the Police Department, Public Works Department, North Shore Fire Rescue, Sanitary Sewer Equipment, Stormwater management, Dispatch/Information Technology and North Shore Library.



2020 Goals

In addition to the initiatives and budget considerations above, the Village has established four (4) strategic values, four (4) goals within each value, and twelve (12) objectives within each goal. This method of goal development links the budget allocation within each strategic value to achieve the outcomes the community expects.

Fiscal Integrity

Goal 1: Sound Financial Management

Goal 2: Financial Stability

Goal 3: Collaborative Service Enhancements

Goal 4: Cybersecurity and Data Integrity

Civic Engagement

Goal 1: Community Outreach and Engagement

Goal 2: Citizen Self Enablement

Goal 3: Community Enhancement

Goal 4: Virtual Engagement

Service Excellence

Goal 1: Customer Service

Goal 2: Data Collection and Analysis

Goal 3: Proactive, Solution Based Services

Goal 4: SMART Goals

Sustainability

Goal 1: Green Practice

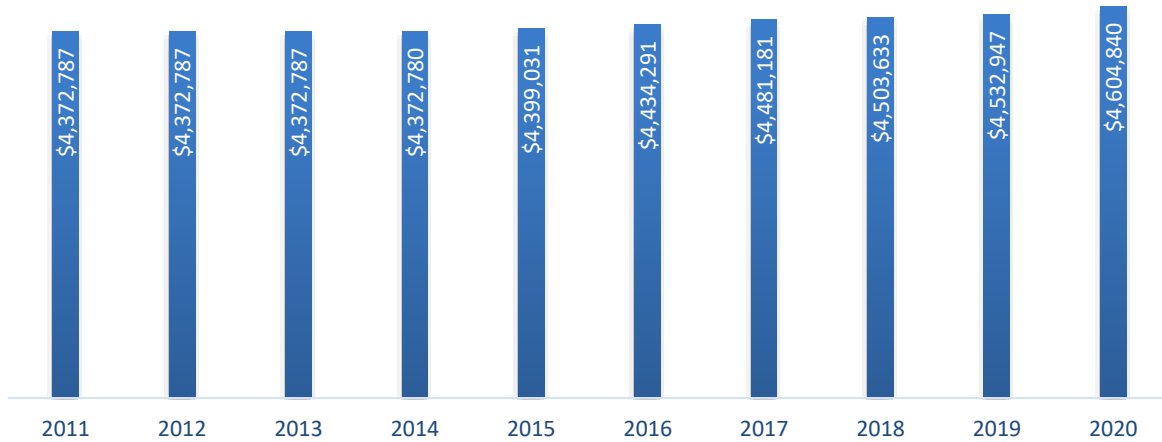
Goal 2: Green Policy

Goal 3: Healthy Infrastructure

Goal 4: Employee Development

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 2011:

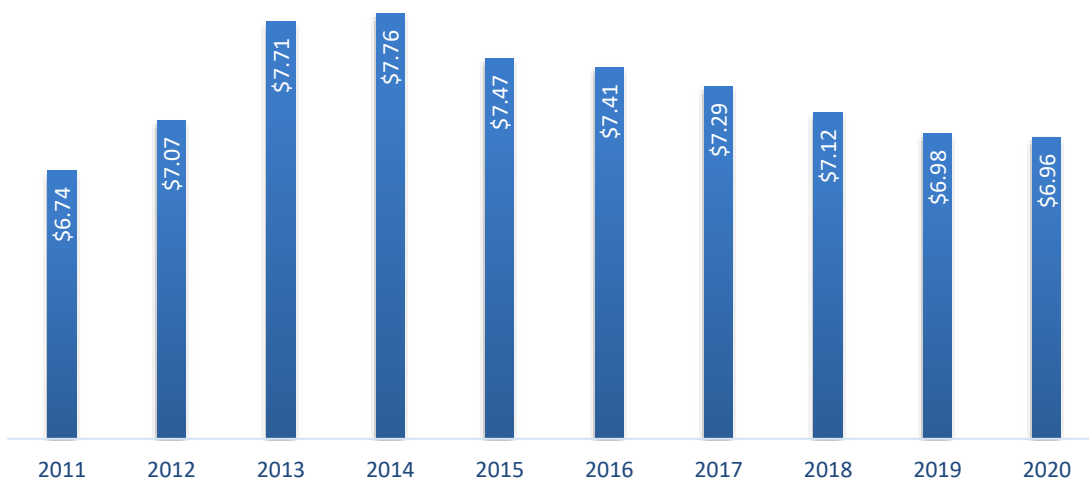
Overall Property Tax Levy



In the past ten years, the overall property tax levy has increased \$280,587 or 6.49%. The Consumer Price Index increase during that same time was 17.54% (Bureau of Labor Statistics).

Tax Rates

The chart below illustrates the Village's tax rate since 2011. Assessed values continued to increase in 2019 which resulted in a 0.29% decrease from \$6.98 to \$6.96 per \$1,000 in the tax rate for 2020. As property values increase, tax rates tend to decrease if the tax levy is held constant.



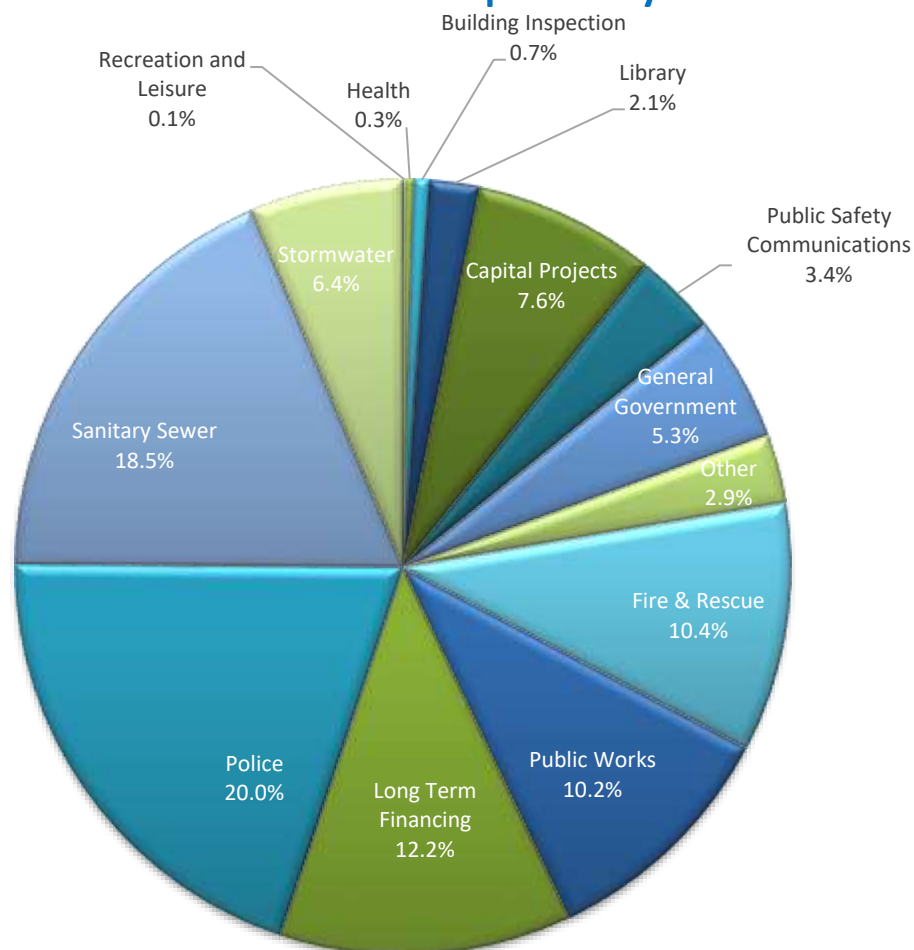
Fiscal Year 2020 Expenditure Plan

Overall spending for Village operations will be \$10,796,481 in 2020, or .86% less than last year, as indicated below. The decrease reflects a decrease in capital expenditures and long-term financial expenditures. 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.

	2019 Amended	2020 Recommended	Percent Change
General Fund	4,523,288	4,384,768	-3.06%
Public Safety Communications	2,394,003	2,612,851	9.14%
Long Term Financial Fund	1,085,149	1,036,780	-4.5%
Sewer Enterprise Fund	1,241,658	1,571,048	26.5%
Stormwater Fund	527,522	543,965	3.12%
Capital Funds	1,118,516	647,069	-42.15%
Total Financial Plan	\$10,890,136	\$10,796,481	-.86%

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

2020 Allocation of Expenses by Service Area

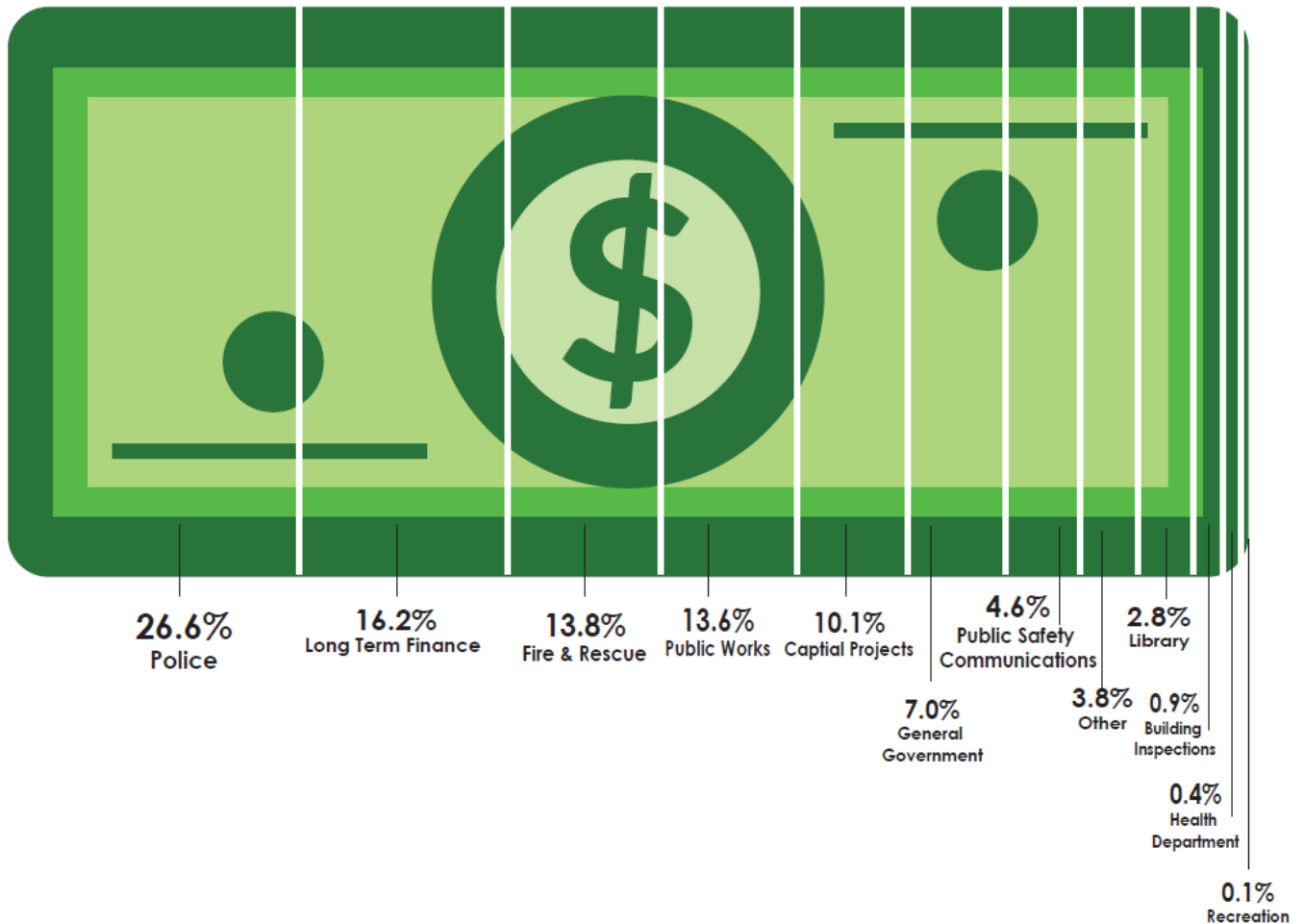


Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$368,800. The Village tax rate is \$6.96/\$1,000 in 2020. The chart below answers one of the most common questions asked by Bayside residents, "How is the Village spending my tax dollars?"

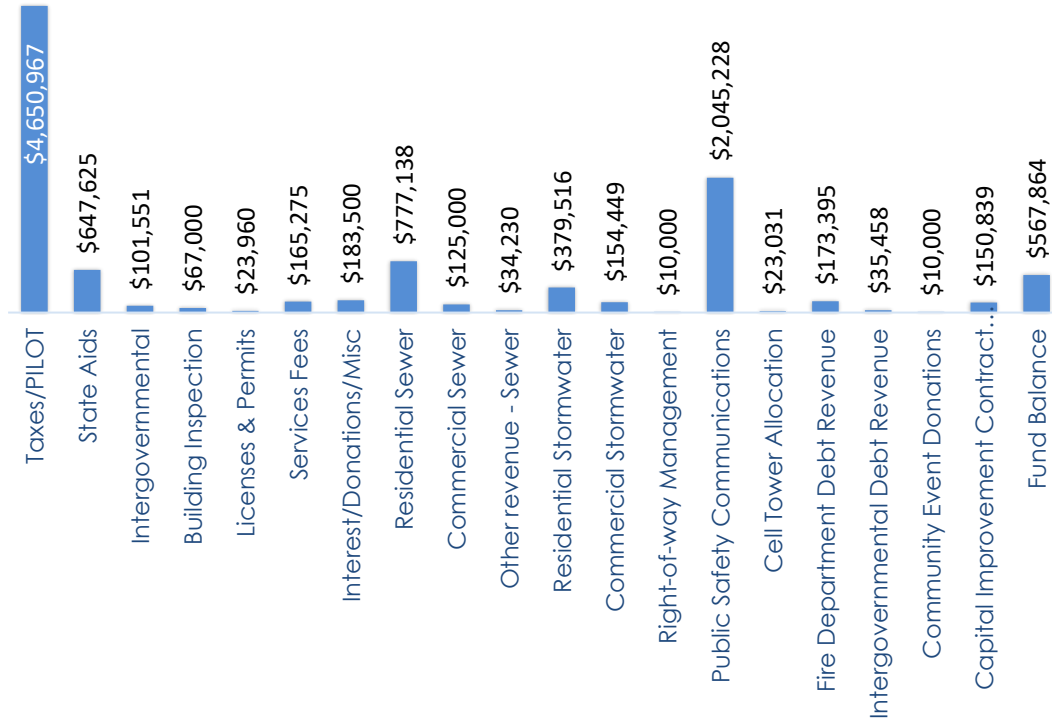
Average Assessed Home Value: \$368,800 Annual Property Tax (Bayside only): \$2,566.85
Sanitary Sewer/Stormwater Fees: \$728.00 Monthly Property Tax (Bayside only): \$213.90

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.

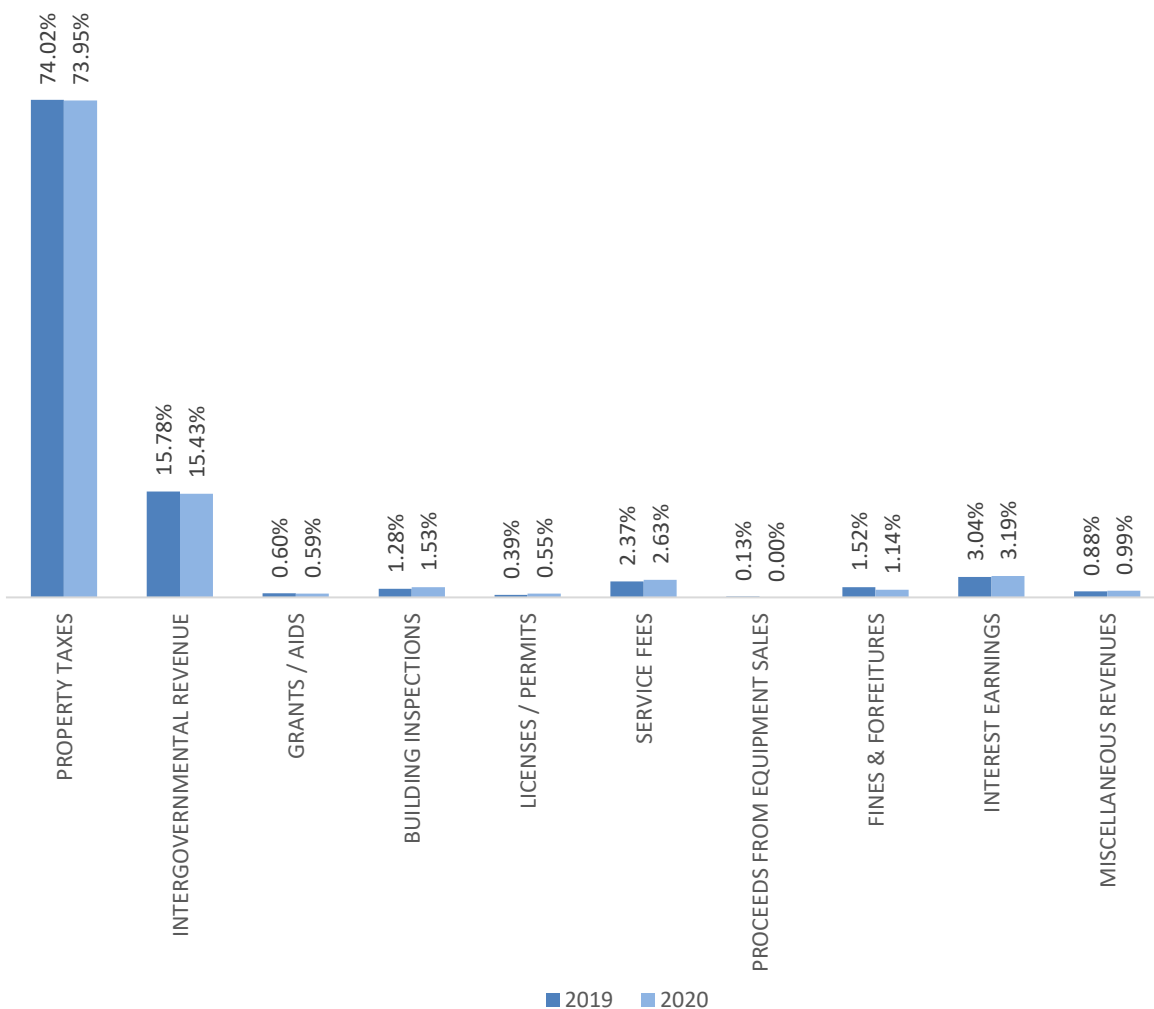


The 2020 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 44.72% of total revenue sources. Below is a breakdown of revenue sources.

2020 Budget Revenue Sources



When examining the General Fund, State Aids increased in 2020. Overall, 73.95% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2020.



Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$490 and \$238 per home, respectively, on an annual basis. This represents a monthly increase of \$0.50 and \$0.75 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 163 through 168.

Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's equalized tax base, or \$31,778,625. The Village's total general obligation debt principal outstanding will be approximately \$10,207,692, which is 32 percent of the limit. Remaining general obligation borrowing capacity will be approximately \$21,570,932. Debt service schedules are included within the budget on pages 213 through 218.

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 2020-2026 Capital Improvement Program is contained on pages 190 through 193.

Fund Balance Health

Over the course of 12 years, 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 25 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 209 through 212.

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 48.

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 220 through 231.

Performance Measurement

The 2020 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 27 municipalities to receive the International City/County Management Association's Certificate of Excellence for 2019, 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 45 through 112.

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 2019. This marks the twelfth 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 2020 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.

The logo consists of the letters 'Aa2' in a light blue, outlined font. The 'A' and 'a' are in a serif typeface, while the '2' is in a sans-serif typeface.

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, SeeClickFix, NOAA and the Wisconsin Department of Transportation for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2020 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 Administrative Services 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 (PSER) System. (Portions of Lake Drive, Bay Point Road, Manor Circle, Ellsworth Lane).



Lake Drive Stormwater Project

This project will direct stormwater from the area surrounding the intersection of Lake Drive and Fairy Chasm Road to gather at a single point in the intersection of Lake Drive and Fairy Chasm Road. The water will then be piped south on Lake Drive, west on Manor Circle and ultimately to Ellsworth Park.

2019

BAYSIDE BUDGET IN BRIEF

www.baysidewi.gov

TOTAL BUDGET: \$10.8 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



Service Excellence

Provide solution-based innovative services



Fiscal Integrity

Provide strong current and future financial stability



Civic Engagement

Promote public spaces, community values, and transparent communications



Sustainability

Preserve and promote the Village's resources

THE BUDGET PROCESS

Goal-Setting
Input

Budget
Retreat

Budget
Preparation

Budget Workshop
November 12, 2019
Adopted Budget
November 21, 2019

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 starts 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?
In the top left-hand corner of the website, you can click on the submitting service request, interacting with staff, and finding link information. Download Access Bayside today in the Apple App Store or Google Play.

Where do my tax dollars go?
Approximately 60 percent of every dollar collected goes to the Village of Bayside. The remaining 24 percent goes to the school district, county, and Milwaukee Metropolitan Sewerage District. Of the Village's portion, approximately 20% goes to public safety (Police, Fire, and District).

How do I connect to municipal water?
The Milwaukee Water Utility provides information for the Village of Bayside. If you are not currently connected to municipal water, contact the Madison Water Utility at 262.254.4156 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://www.baysidewi.gov/finance>.

HERE TO SERVE

Samuel Dickman
President

Mike Barth
Trustee

Robb DeGraff
Trustee

Daniel Muchin
Trustee

Dan Rosenfield
Trustee

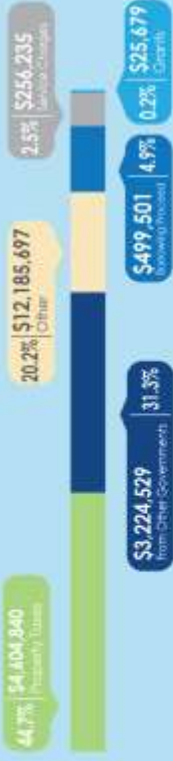
Eido Walry
Trustee

Margaret Zither
Trustee

Village of
BAYSIDE
Wisconsin

REVENUES

TOTAL REVENUE (SOURCES): \$10,796,481



OTHER FUNDING SOURCES

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

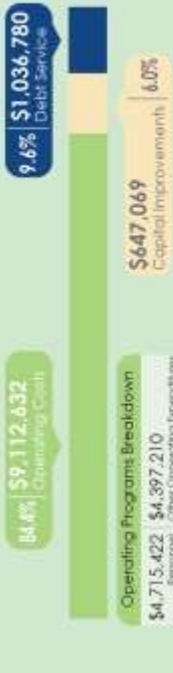


2020 FISCAL SUMMARY

- Overall property tax levy: \$4,604,840
- Increase of 1.39% from 2019.
- 1.65% maintains and enhances infrastructure, maintain quality services, and covers debt service.
- Thirty percent (30%) of the proposed property tax levy increase is utilized for increases with the North Shore Fire/Rescue operations.
- 2019 Tax (H&I) rate decreased by .25% from \$4.98 to \$4.64 (\$1,000).
- Overall expenditure plan of \$10,796,481 is 6.6% less than 2019.
- From 2013 to 2019, the property tax levy increased \$202,809 or 4.71%. CFI increased 7.91%. In the last 10 years, property taxes increased by 4.49% while CFI increased by 17.54%.

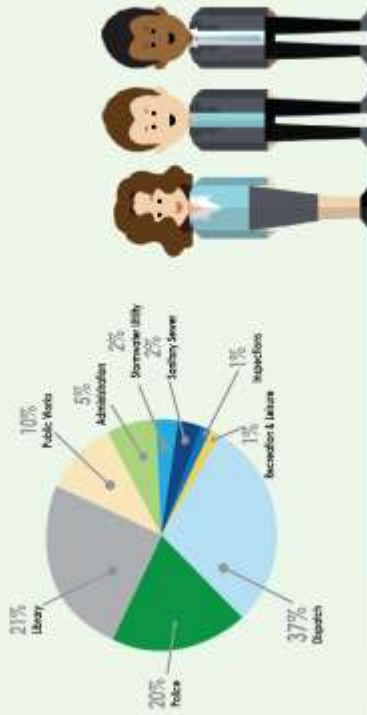
EXPENDITURES

TOTAL (SOURCES): \$10,796,481



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.



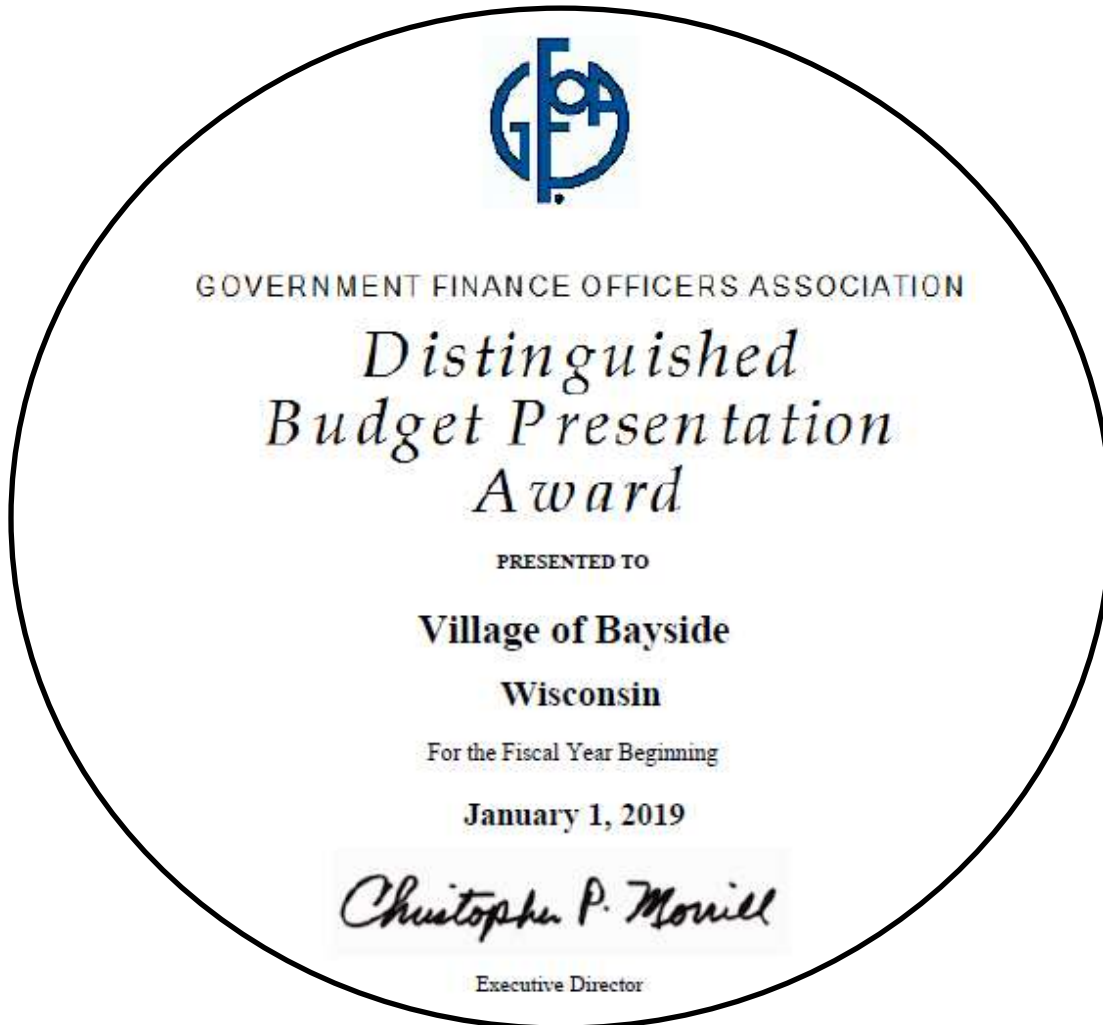
HOW IS THE VILLAGE SPENDING MY TAX DOLLAR?



DISTINGUISHED BUDGET AWARD

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2019. Bayside has received the award for the following years, beginning January 1:

2008	2009	2010	2011	2012	2013
2014	2015	2016	2017	2018	2019



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 was one of 39 communities in Wisconsin to receive the award in 2018. The award is valid for one year only. We believe the 2020 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.

HONORS AND AWARDS

2019

- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
 - Community Health & Safety Award, myBlue
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
- Wisconsin Healthy Community Designation, Bronze
- Top 20 Safest Communities in Wisconsin, #3
- Tree City USA, Growth Award
- Bird City USA
- NOAA StormReady Community
- Top 10 Milwaukee Suburbs, #5
- SeeClickFix 2019 Q2 Most Engaged & Most Responsive
- Wisconsin Department of Transportation (WDOT)
 - Excellence in Traffic Enforcement



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
- Top 100 Safest Community in America, #21
- Top 20 Safest Communities in Wisconsin, #3
- Constant Contact All-Star Award
- Tree City USA, Growth Award
- Bird City USA
- NOAA StormReady Community



HONORS AND AWARDS

2017

- Center for Digital Government
 - Overall Government Experience Award, 3rd Place
- International City/County Management Association (ICMA)
 - Certificate of Distinction in Performance Measurement
- Constant Contact All Star Award
- Tree City USA, Growth Award
- Top 20 Safest Communities in Wisconsin, #4
- Bird City USA
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting
- NOAA StormReady Community

2016

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



HONORS AND AWARDS

2015

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

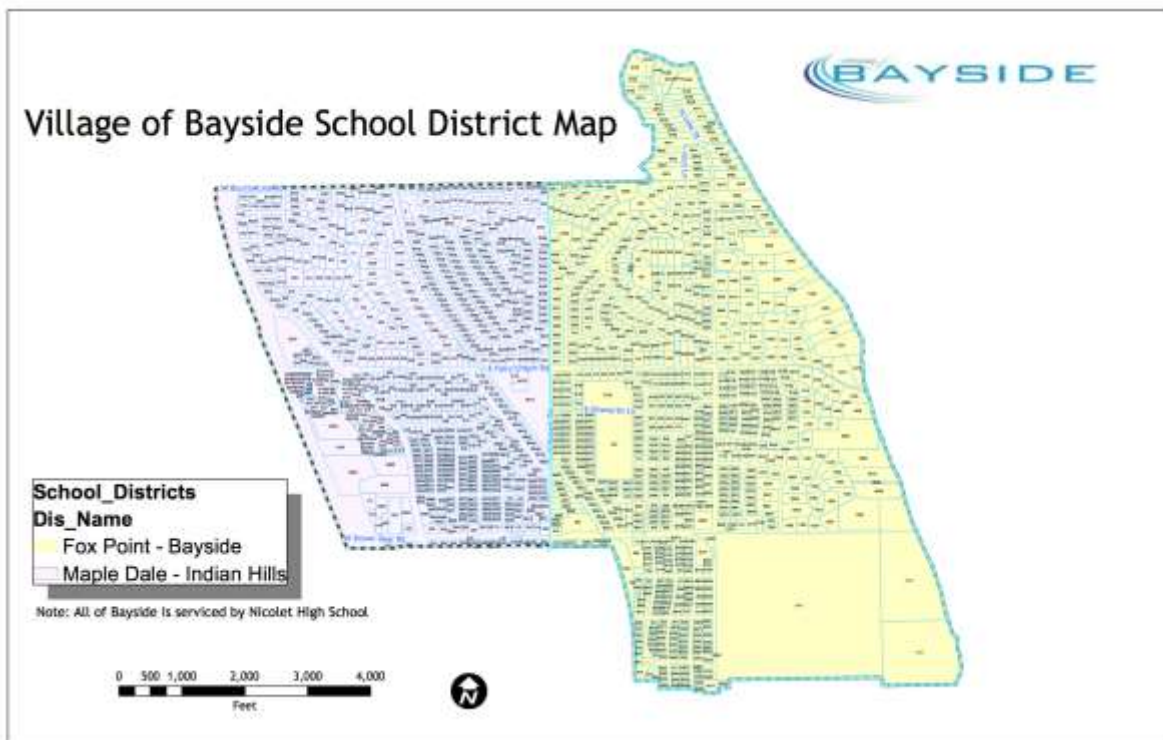
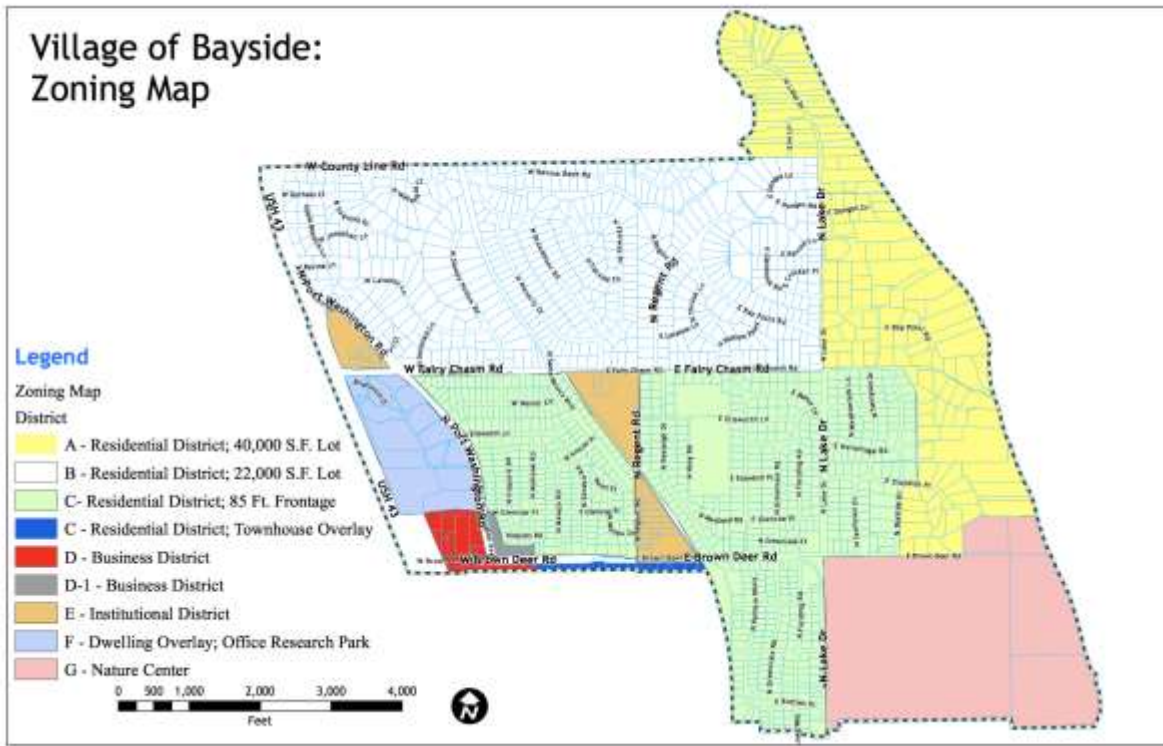
2014

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



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 4,389 residents (2010 Census).
- 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 \$368,800.
- 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 of 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

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 lakeshore 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.

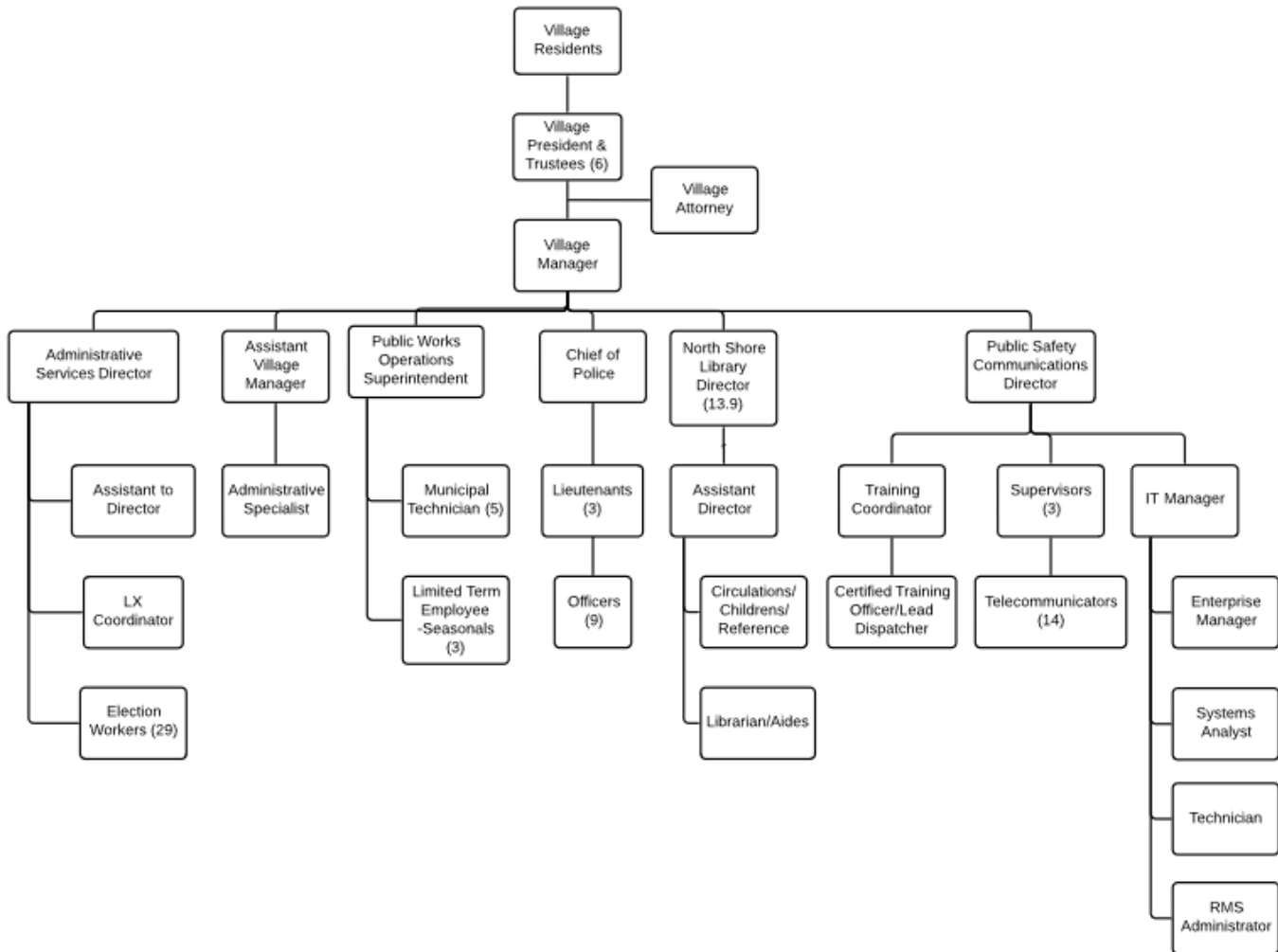
A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). 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 105.75 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 7.6 employees for public health 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, municipal court, legal, and building inspection services.

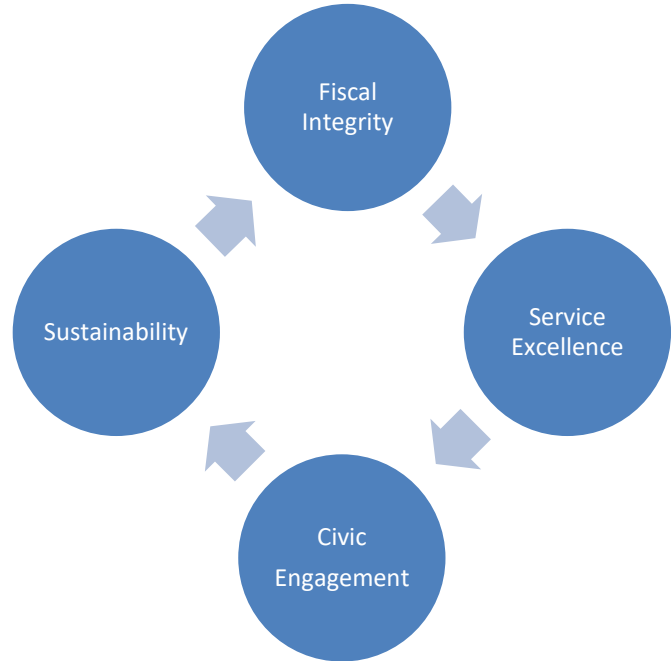
More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through four Strategic Values. Each initiative, expenditure, and performance metric is categorized by the four strategic areas of emphasis adopted by the Village Board of Trustees. Those four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

Fiscal Integrity: Provide strong current and future financial stability.

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

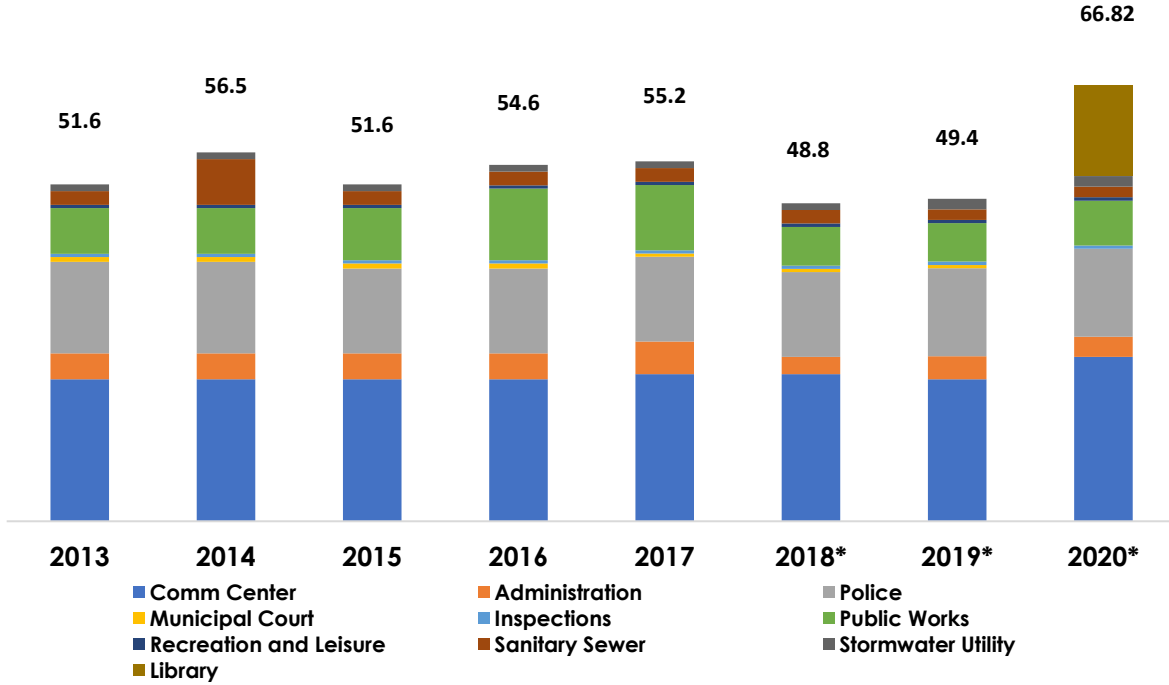
Service Excellence: Provide solution-based innovative services.

Sustainability: Preserve and promote Village resources.



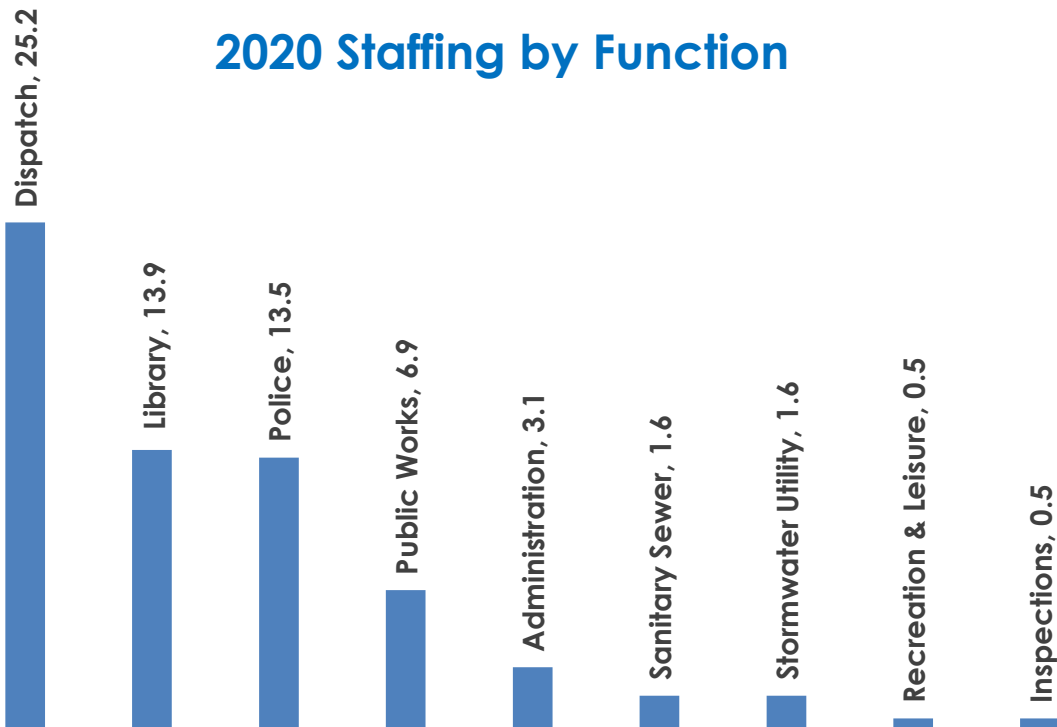
VILLAGE STAFF

Village staffing was converted to full-time equivalency in 2018. 2013 through 2017 represents employees occupying positions, whether they be full-time, part-time, limited term, or seasonal. In 2020, as part of the new North Shore Library Master Service Agreement, the Village will assume being the fiscal agent and employer for North Shore Library employees. This will increase the Village full-time equivalent from 49.4 to 66.82.



* Conversion to Full-Time Equivalents

2020 Staffing by Function



JOINT SERVICES AND INITIATIVES

The seven communities that comprise 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

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, 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, Glendale, Brown Deer

- Municipal Court

Bayside, Fox Point

- Senior Center

Bayside, Glendale, Shorewood, North Shore Fire/Rescue

- IT Services



2020 Values for Outcomes

Goals, Measures and Metrics



The Village had a strong 2019 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 goals to receiving awards and honors for programs and initiatives. Prominent goals accomplished in 2019 include:

- Expanded IT Shared Services Collaboration to include Bayside Communications Center, North Shore Fire Department, City of Glendale, and Village of Shorewood.
- Executed updated North Shore Library Master Service Agreement with Fox Point, River Hills, and Glendale.
- Implemented myBlue Police Department program.
- Executed agreement to joint consolidated North Shore Municipal Court with City of Glendale and Village of Bayside.

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
- International City/County Management Association
 - Certificate of Excellence in Performance Measurement
 - Community Health & Safety Award
- NOAA StormReady Community
- SafeWise Safest Communities in Wisconsin, #3
- Wisconsin Healthy Communities, Bronze Designation
- Bird City USA
- Tree City USA
- SeeClickFix

A full list of accomplishments from 2019 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 2020.



2019 Accomplishments

Fiscal Integrity: Provide strong current and future stability

Goal 1: 100% Complete

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.

- To date, \$231,363.61 in grants, over \$162,000 in savings, and numerous collaboration efforts with others have been realized in 2019.

Goal 2: 100% Complete

Submit and receive GFOA Excellence in Budgeting and Comprehensive Annual Financial Report.

- The GFOA Excellence in Budgeting and Comprehensive Annual Financial Report have both been received by the Village.

Goal 3: 50% Complete

Develop internal financial steering committee, and review and competitively bid one-third of all Village contractual services.

- Steering committee has been developed and numerous contractual services have been rebid, largest of which were the audit & assessor services.

Goal 4: 100% Complete

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

- North Shore Municipal Court with Glendale and Brown Deer
- North Shore Library with Fox Point, River Hills, and Glendale.
- North Shore IT services with Glendale, Shorewood, and NSFD.
- Traffic and Criminal Software (BadgerTraCS)
- North Shore Emergency Management Plan

Fiscal Integrity

2019 Accomplishments

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

Goal 1: 100% Complete

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

- Usage of Access Bayside has increased from 1,187 requests to 1,869 requests, or 57.4%

Goal 2: 100% Complete

Implement community liaison service model and assign personnel responsibilities to sectors of the Village.

- The myBlue Program was planned, implemented, and branded. Officers made contact with 65% of residents year-to-date.

Goal 3: 100% Complete

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

- The inaugural myBlue Night Out, along with the Village 5K, Picnic, and Clean Up Days were all executed in 2019.

Goal 4: 75% Complete

Develop a comprehensive communications strategy and enhance methods and content of Village Communications.

- The Village has enhanced its utilization, reach, open rates, and content within the Bayside Buzz as well as utilized and enhanced social media reach, content of Village Scene, developed tutorial videos and the DPW Dan series to connect with residents.

Civic Engagement

2019 Accomplishments

Service Excellence: Provide solution-based innovative services

Goal 1: 75% Complete

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

- An updated performance evaluation system, and SMART goals, for all employees is in the final development stages. All management staff has now been trained with full implementation by December 2020.

Goal 2: 50% Complete

Develop and implement comprehensive customer service program with defined, tangible measurements.

- Metrics within Access Bayside include Village staff responsiveness of Days to Acknowledge (DTA), Days to Complete (DTC), and Service Level Agreements. DTA decreased from 1.7 in 2018 to .7 in 2019. DTC decreased from 8.4 in 2018 to 5.4 in 2019. SLA decreased from 72% in 2018 to 58% in 2019.

Goal 3: 50% Complete

Maximize use of technology solutions and usage for optimal service delivery, with each service area identifying two implementable solutions.

- Enhancements and refinement to Access Bayside have optimized department service delivery.

Goal 4: 100% Complete

Receive International City/County Management Association Center for Performance Measurement Certificate of Excellence.

- The Certificate of Excellence, awarded to 27 municipalities worldwide, was issued to Bayside in June 2019.

Service Excellence

2019 Accomplishments

Sustainability: Provide solutions to promote the Village resources.

Goal 1: 75% Complete

Establish and implement Leadership Bayside program for employees.

- Leadership Bayside serves as an employee development, mentoring, and succession planning platform to transfer knowledge and business continuity throughout the organization. Staff at all levels participate and receive training on this initiative on a periodic and continued basis.

Goal 2: 100% Complete

Implement 2018-2023 long-term financial plan through 2018 and 2019 budget.

- The 2018-2023 LTFP continues to be fully implemented and serves as foundation for the 2020 budget.

Goal 3: 100% Complete

Enhance urban forest through EAB management plan, Adopt-A-Tree/Cul-de-sac program, and tree planting program, by identifying and removing 200 of worst rated trees and planting 150 new trees.

- The Village has removed 150 trees and planted 130 trees in 2019 as well as completed public right-of-way tree inventory to establish future year work plans.

Goal 4: 75% Complete

Each department and operational service area to develop 5-year strategic and business operational plan as well as service methodology provision.

- Staffing, employee development, and leadership training were Phase I for 2019. This goal will continue into 2020.

Sustainability



**Performance Management
Annual Report**

2 0 1 9

Village of Bayside



 www.baysidewi.gov

Fiscal Integrity • Service Excellence • Civic Engagement • Sustainability

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

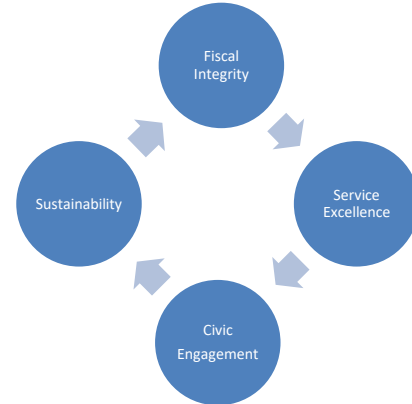
- Leadership Development
- Diverse urban forest
- Responsible collection systems
- Access to green space and recreation

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 2019, 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 27 jurisdictions receiving the Certificate of Excellence, and one of 63 recognized overall. This is the tenth year that Bayside has been recognized for its accomplishments.



EXECUTIVE SUMMARY

The Village of Bayside is always looking to improve our services and commitment to the community. Did you know?

- Between 2010 and 2020 the property tax levy has increased by 6.49% while the Consumer Price Index has increased by 17.55%.
- The average assessed home value in 2019 was \$368,800.
- The Village meets its general fund balance policy of 25%.
- Police issues, on average, 1,251 warnings a year, while the average for citations is 1,343.
- Over 1,100 court cases will be prosecuted in 2019.
- The Village experiences an average of 26.5 crimes per year.
- The Bayside Communications Center processes over 115,000 calls per year.
- Five percent of all NSFD fire calls are for Bayside.
- The average PASER value for Bayside roads is 7.2 out of 10.
- Since 2004 Village health insurance premiums have increased by 29.5% for family and 22.44% for single.
- The Villages workers comp mod factor decreases from 1.16 to .9 in 2020.
- The Village website is visited an average of 40,119 times per year which is above our target of 40,000.
- Approximately 2,050 people receive the Bayside Buzz each week.
- Crews spend an average of 1,077 hours collecting loose and bagged yard waste.
- Approximately 130 garbage special pick-ups were conducted in 2019.
- DPW collects over 1,100 tons of garbage and 550 tons of recycling annually.
- The leaf vacuum is used for an average of 298.9 hours of collection each year.
- DPW crews spend an average of 396 hours removing snow and ice.
- Crews clean over 24,000 feet of sanitary sewer each year.
- Over 700 building permits will be issued in 2019.

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 \$157,254.50 in grant funding.
- 2018 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.

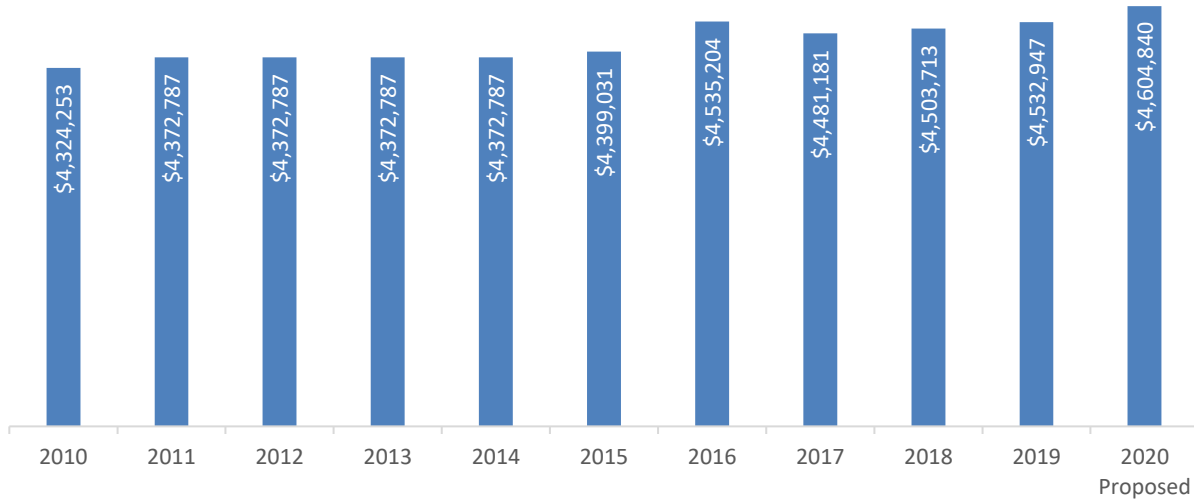
	Metric	Measurement	Target	Most Recent	Goal	Status
Fiscal Integrity	Revenues	Budget Variance	0.5%	6.3%	Increase	
	Expenditures	Budget Variance	-0.5%	-6.8%	Decrease	
	Monthly Finances	Completion Date (Days)	7 days	5 days	Maintain	
	Annual Audit	Material Weakness	≤ 2	2	Decrease	
	Bond Rating	Maintain Aa2	Aa2	Aa2	Maintain	
	Fund Balance	Policy Adherence	25%	25%	Maintain	
	Grant Dollars Awarded	Awards Secured	\$100,000	\$157,254.50	Maintain	
	GFOA Award	Awards Received	Yes	Yes	Maintain	
	CAFR Award	Awards Received	Yes	Yes	Maintain	

The “Most Recent” measures in the community dashboard are from 2018, 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.

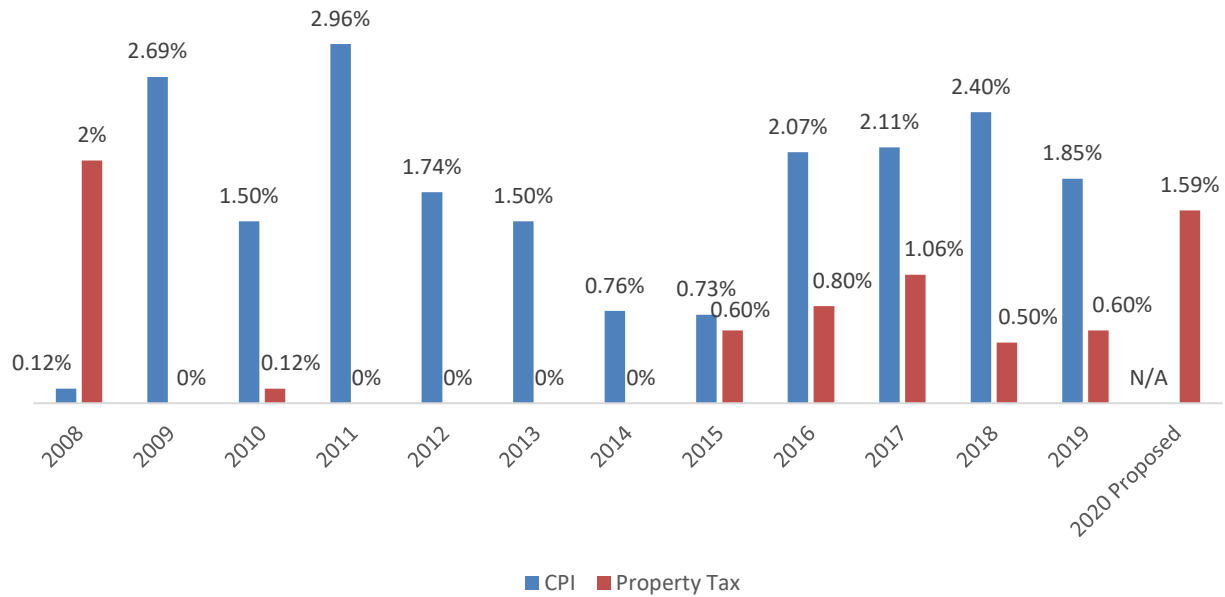


Analysis: Between 2010 and 2020, the property tax levy has increased 6.49%. Since 2005, a municipality can increase its levy over the amount it levied in the prior year by net new construction. Historically, the consumer price index (CPI) has increased at a rate faster than the property tax levy.

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.

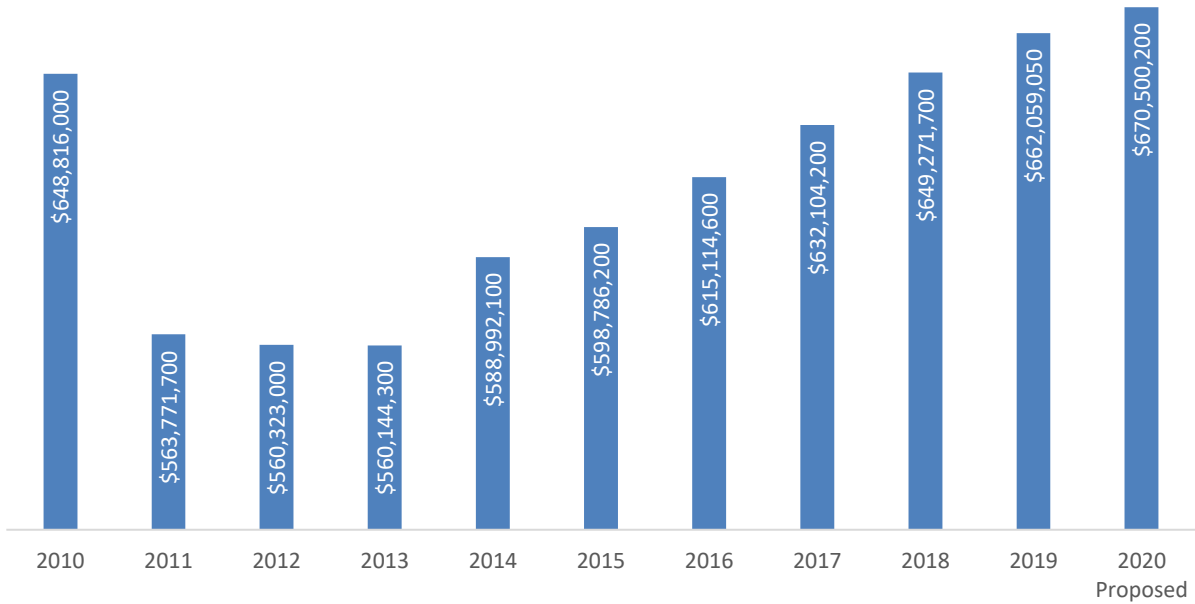


Analysis: The consumer price index has increased at a faster rate than the property tax levy. Levy limits and revenue constraints are still anticipated. From 2015 to 2020, the overall property tax levy has increased \$205,809 or 4.71% while CPI has increased 7.91%. In the last 10 years, property taxes have increased by 6.49% while the CPI has increased by 17.55% (Bureau of Labor Statistics).

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.

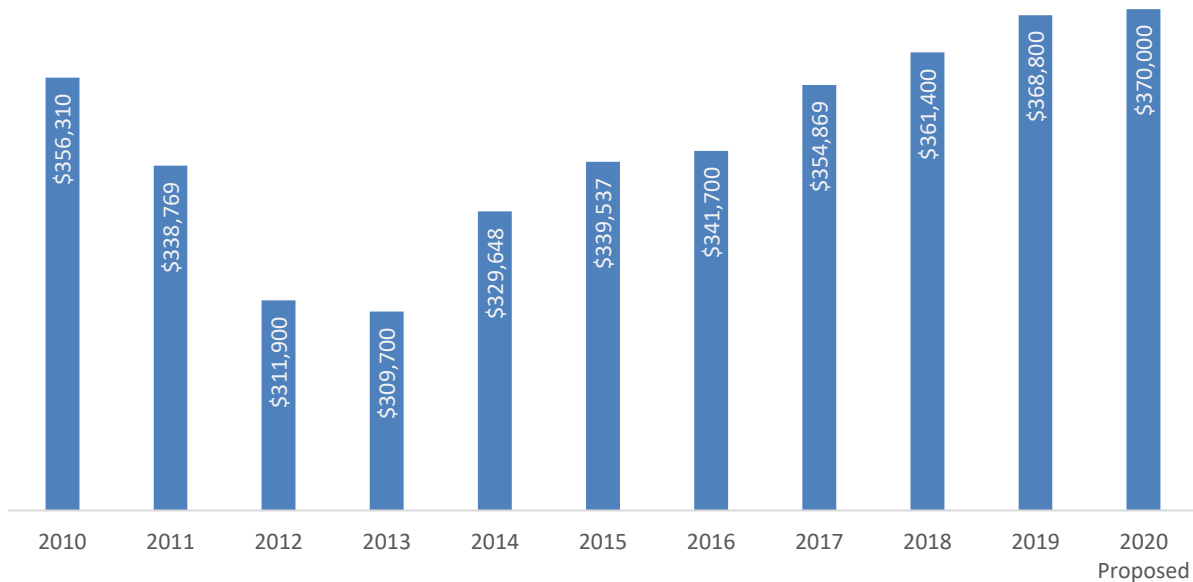


Analysis: Assessed value decreased as the community and the nation went through the Great Recession. From 2010 to 2019, assessed value increased by 2.04%. At the lowest point in 2013, total assessed value had decreased by 13.7%. However, the total assessed value has increased by 18.19% between 2013 to 2019.

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.

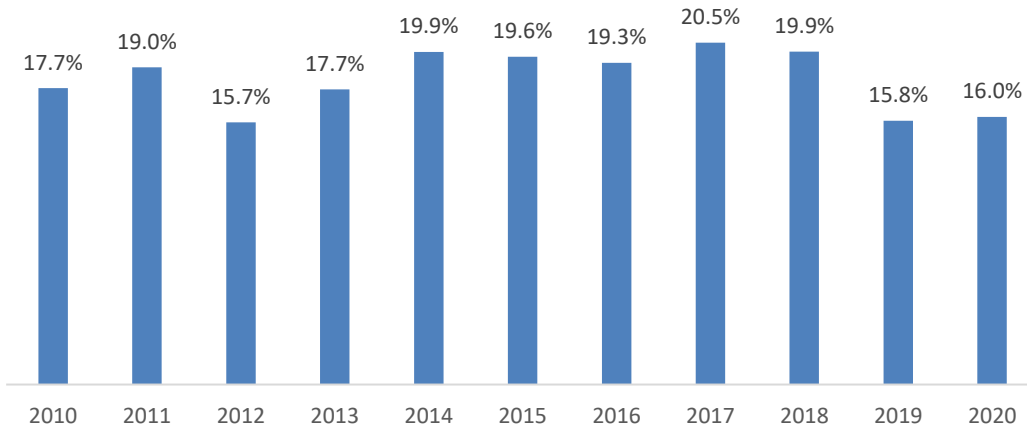


Analysis: The trend provided here mirrors that of the total assessed value. The low point was reached in 2013 but has since rebounded to \$368,800 in 2019. Assessed values have made a full recovery from the Great Recession.

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.

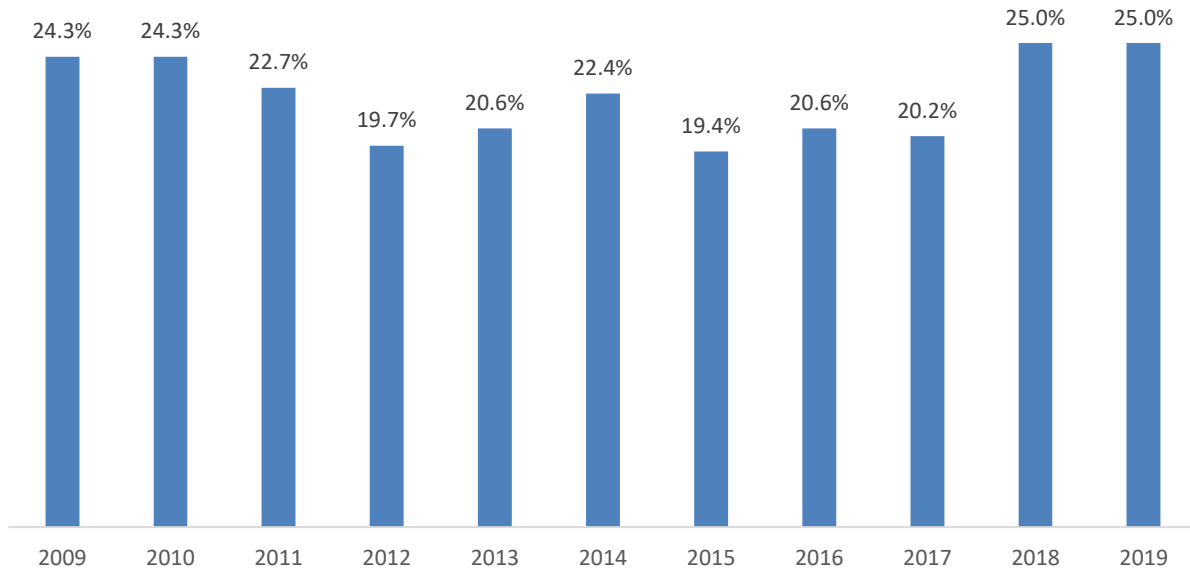


Analysis: On average during the study period, intergovernmental revenues were 18.3% of operating revenues. Overall, the trend indicates that the Village intergovernmental revenues as a percent of operating revenue continue to decrease, primarily as a result of lagging state aids.

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.

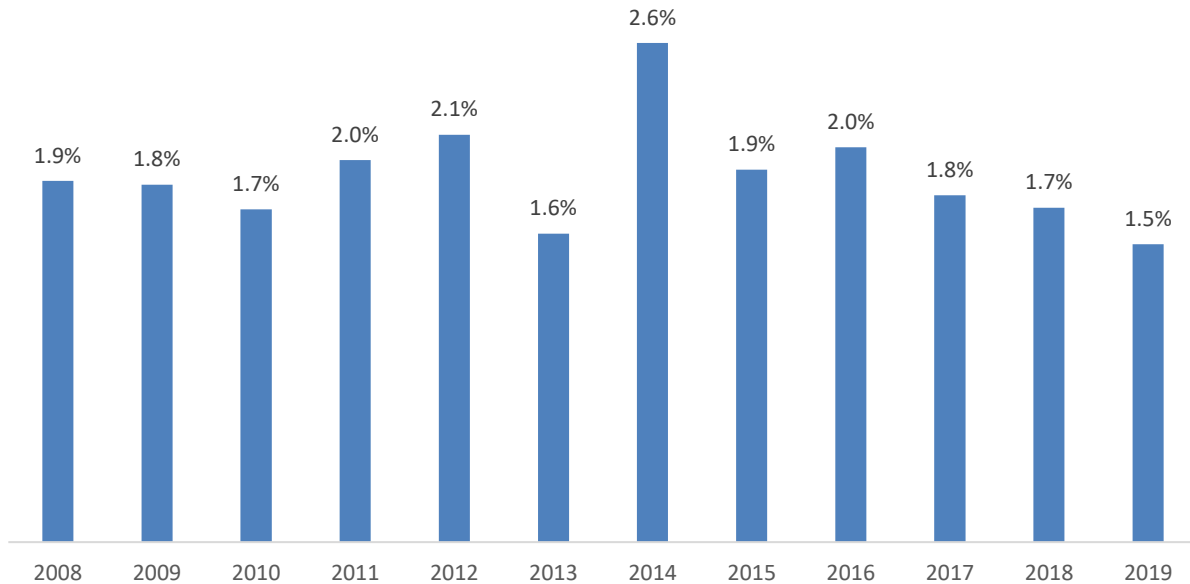


Analysis: While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village is regarded as being in a good position since it has maintained a percentage between 19.4% (2015) and 25% (2018). In 2018, the Village updated its fund balance policy. This policy sets a goal of maintaining a fund balance of at least 25% of budgeted general fund appropriations. In addition, amounts over the 25% are to be allocated to the General Fund Balance, Capital Reserve, Reserve Funds, 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.

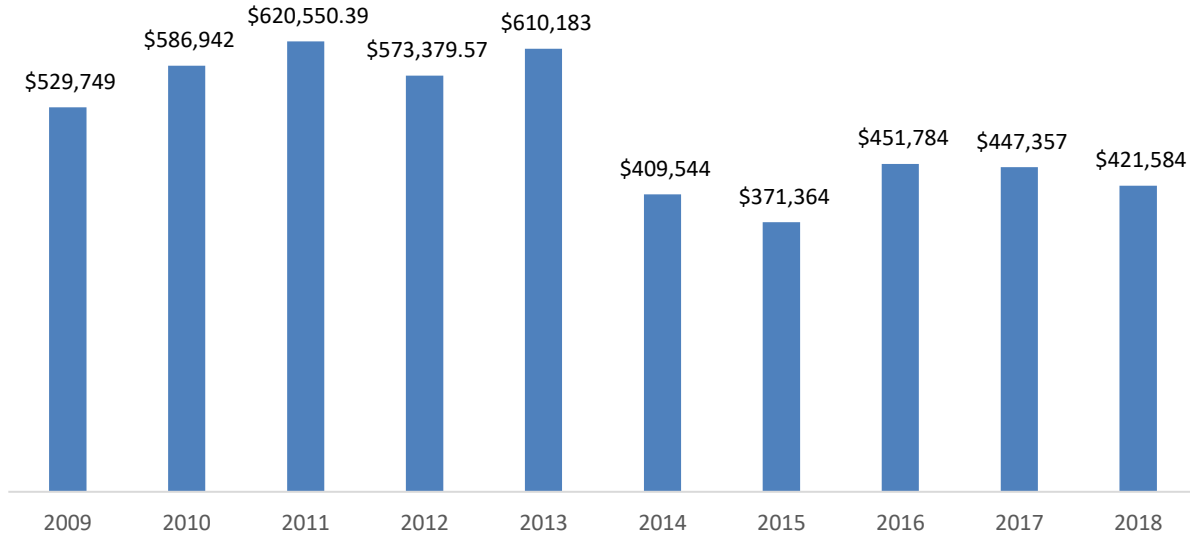
Description: "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).



Analysis: The Village's net direct bonded-long term debt as a percentage of assessed valuation has been decreasing since 2014. The range is between 1.5% 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.

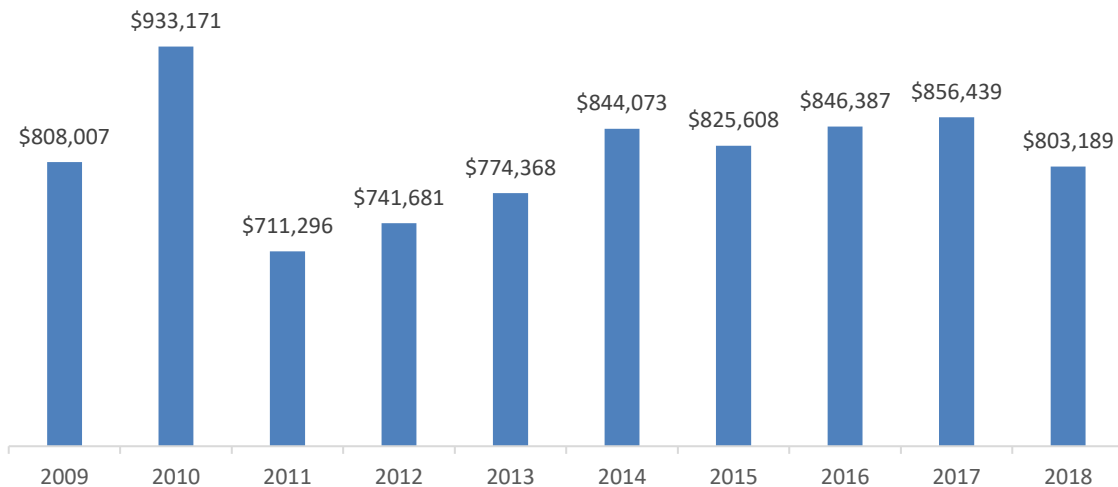
General Government Expenditures

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.



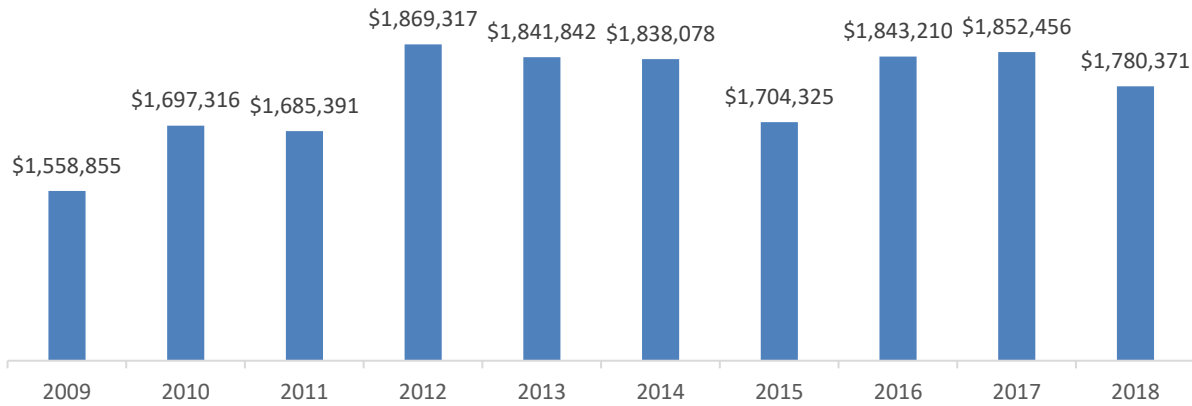
Department of Public Works Expenditures

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.



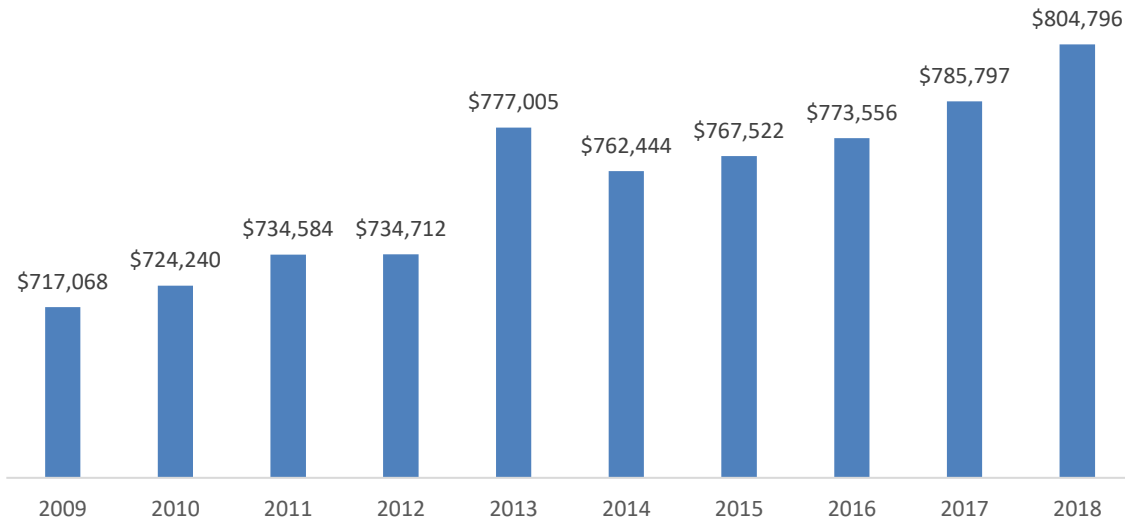
Police Department Expenditures

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.



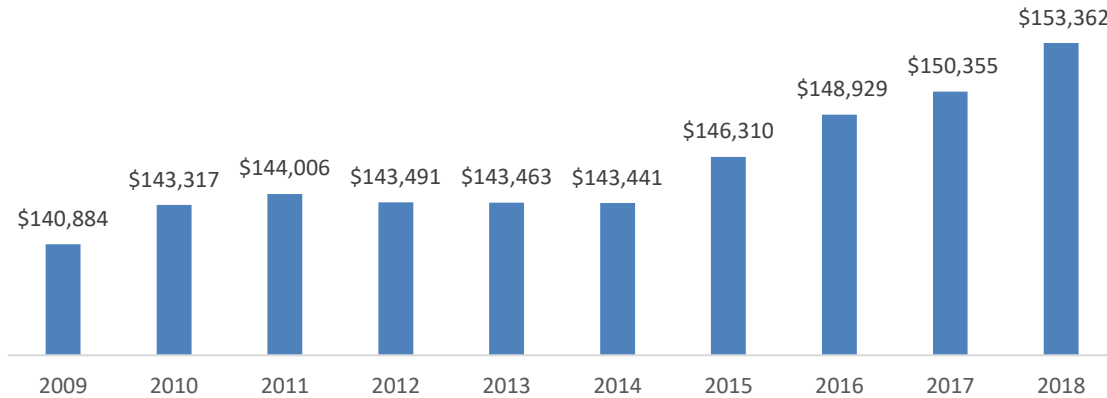
North Shore Fire/Rescue Expenditures

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.



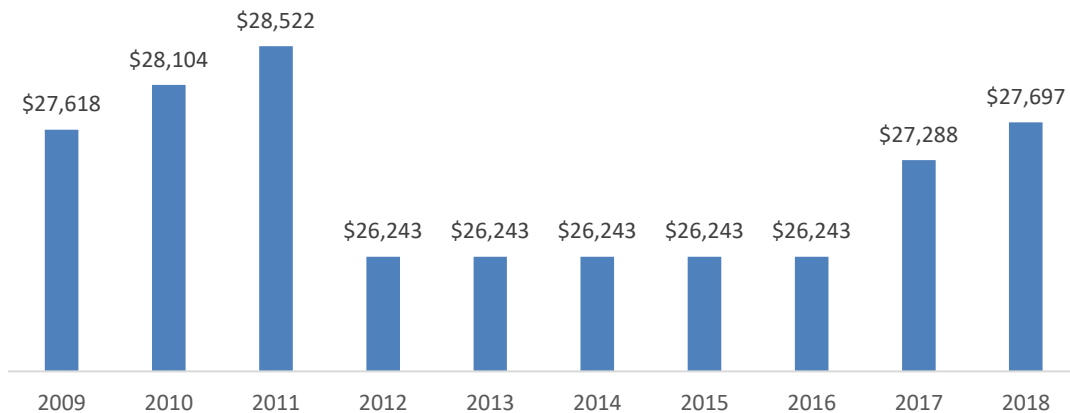
North Shore Library Expenditures

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.



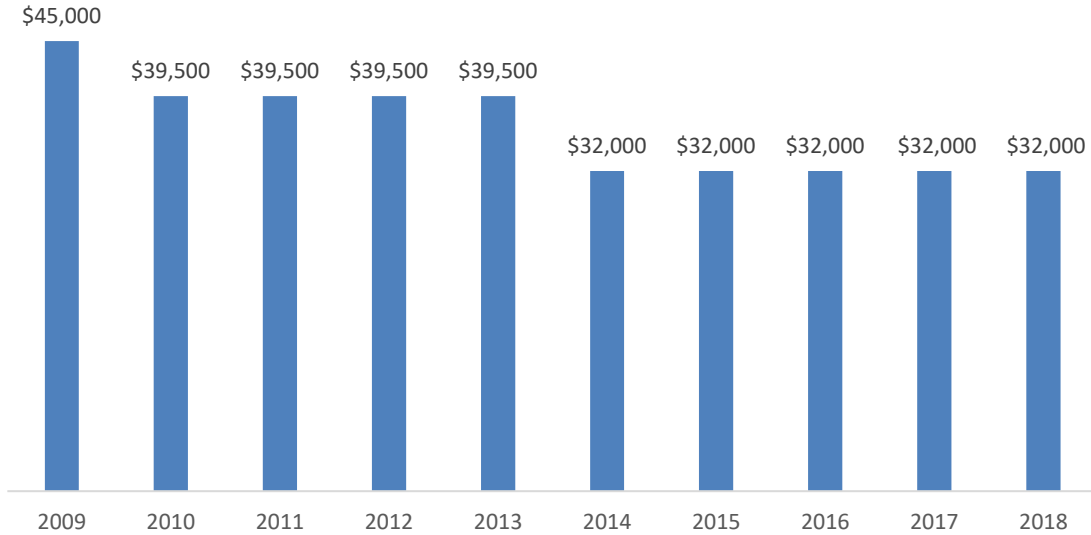
Public Health Services Expenditures

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.



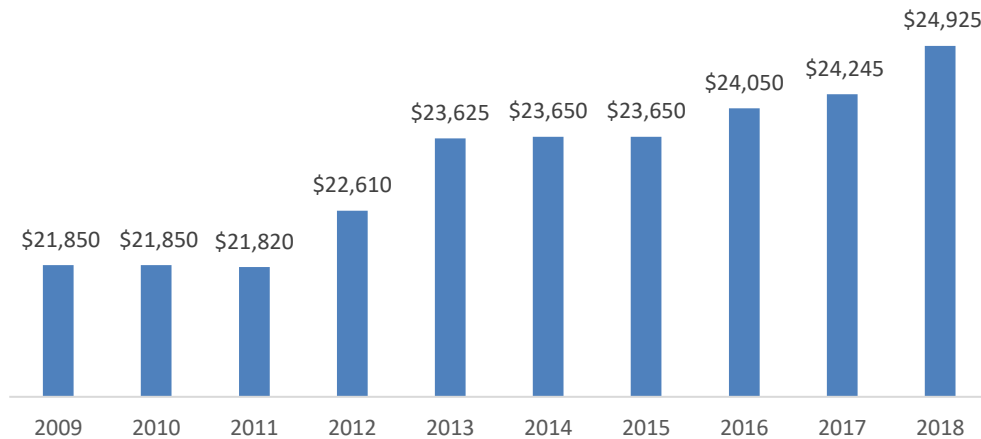
Assessment Services Expenditures

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.



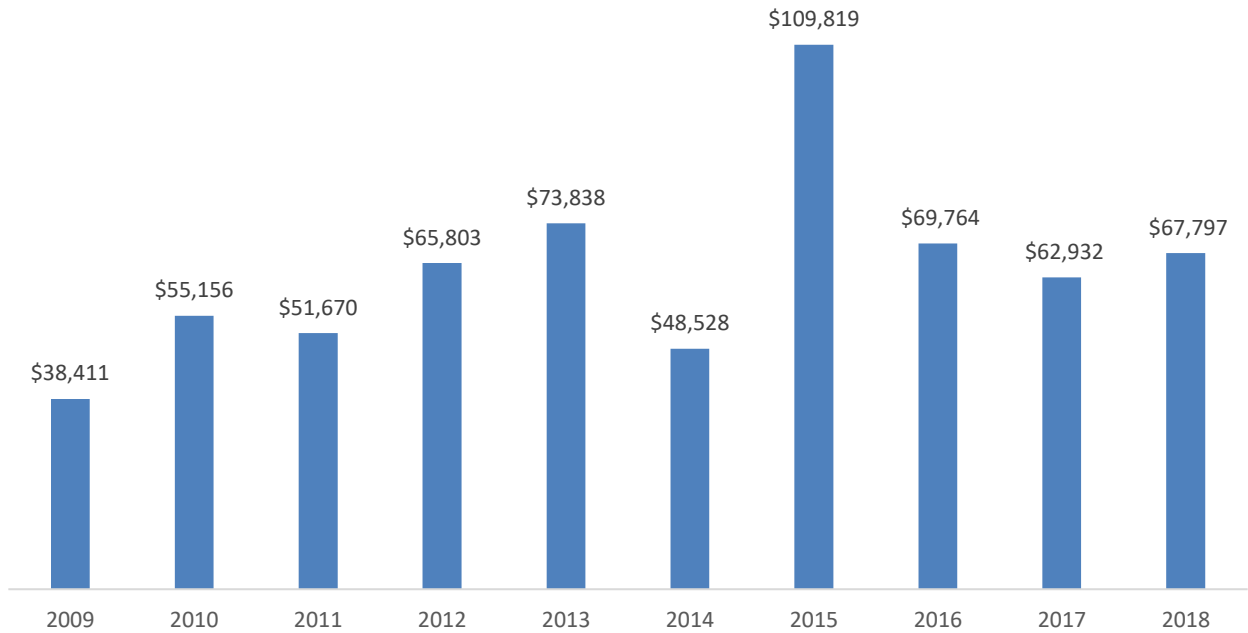
Audit Services Expenditures

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



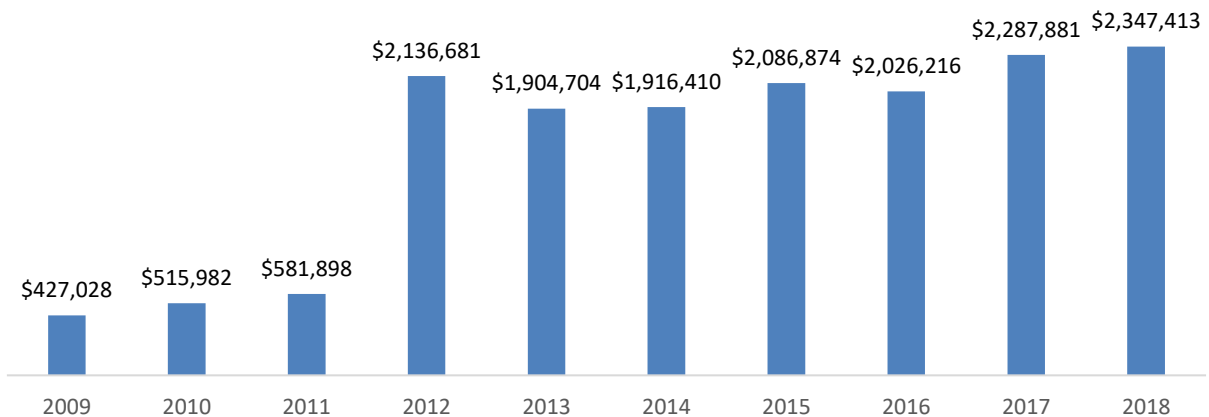
Inspection Services Expenditures

Description: The Village contracts for inspection services through SAFEbuilt. Costs are directly related to the number of permits issued and revenue associate with those permits.



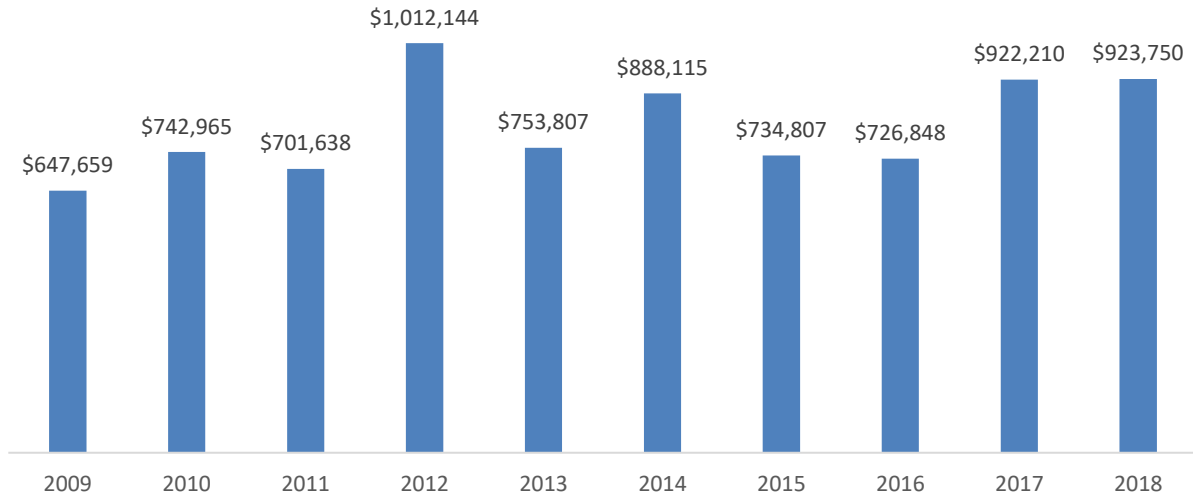
Public Safety Communications Services Expenditures

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.



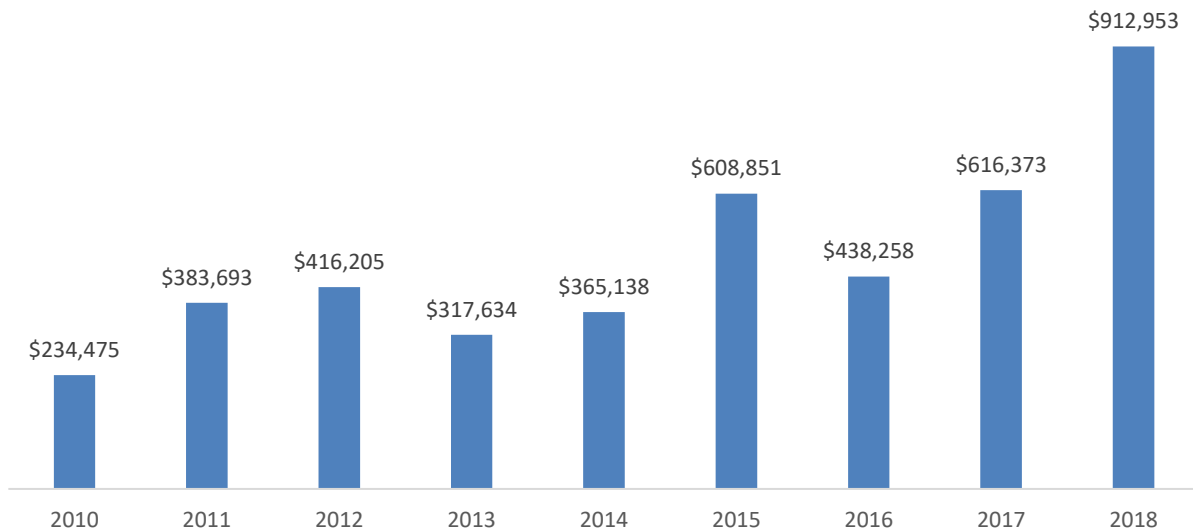
Sanitary Sewer Expenditures

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



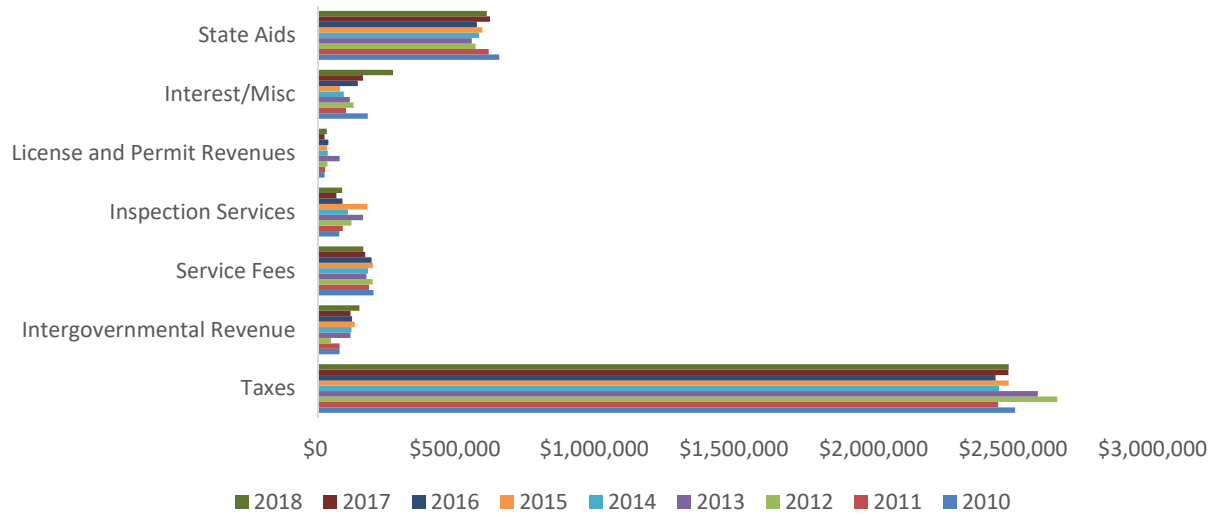
Stormwater Utility Expenditures

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

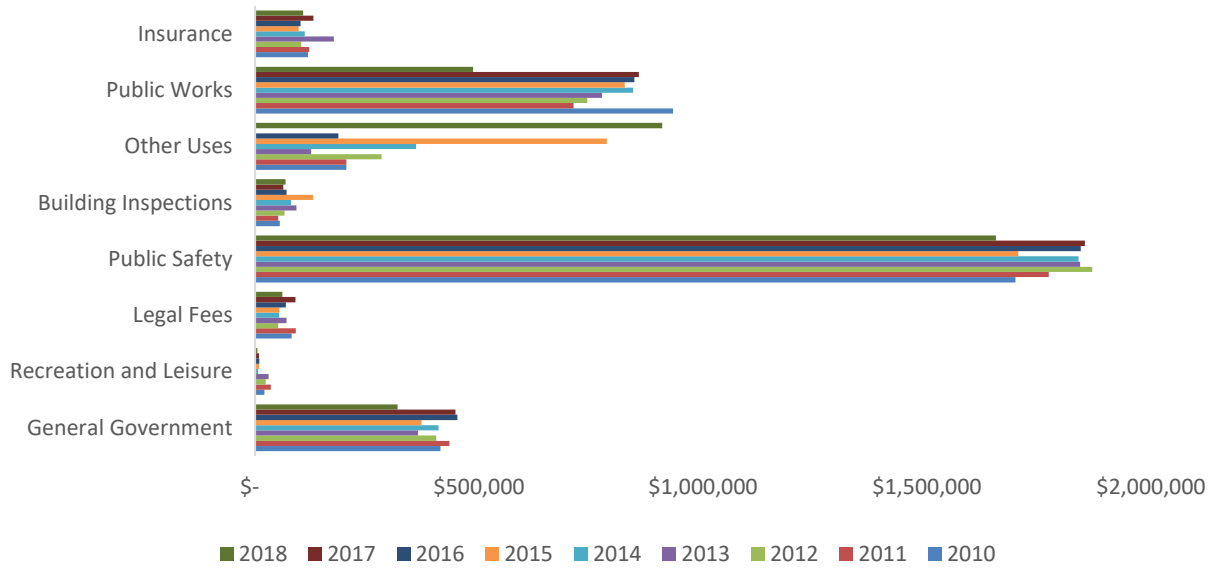


General Fund Revenues and Expenditures by Major Category

General Fund Revenues

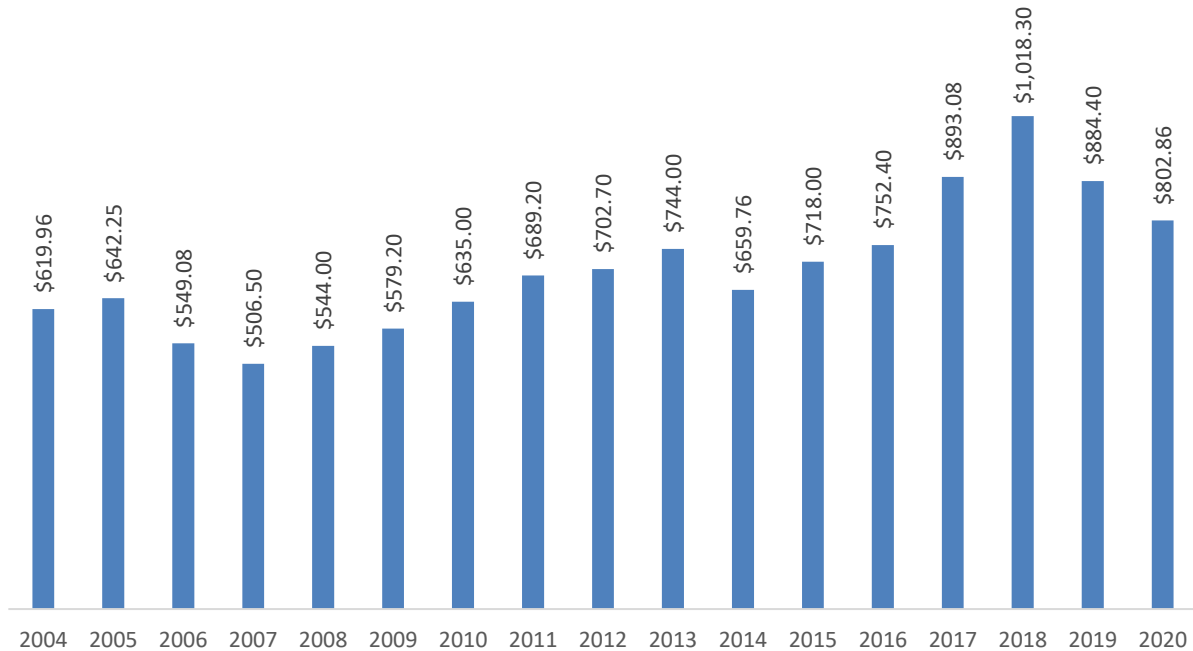


General Fund Expenditures

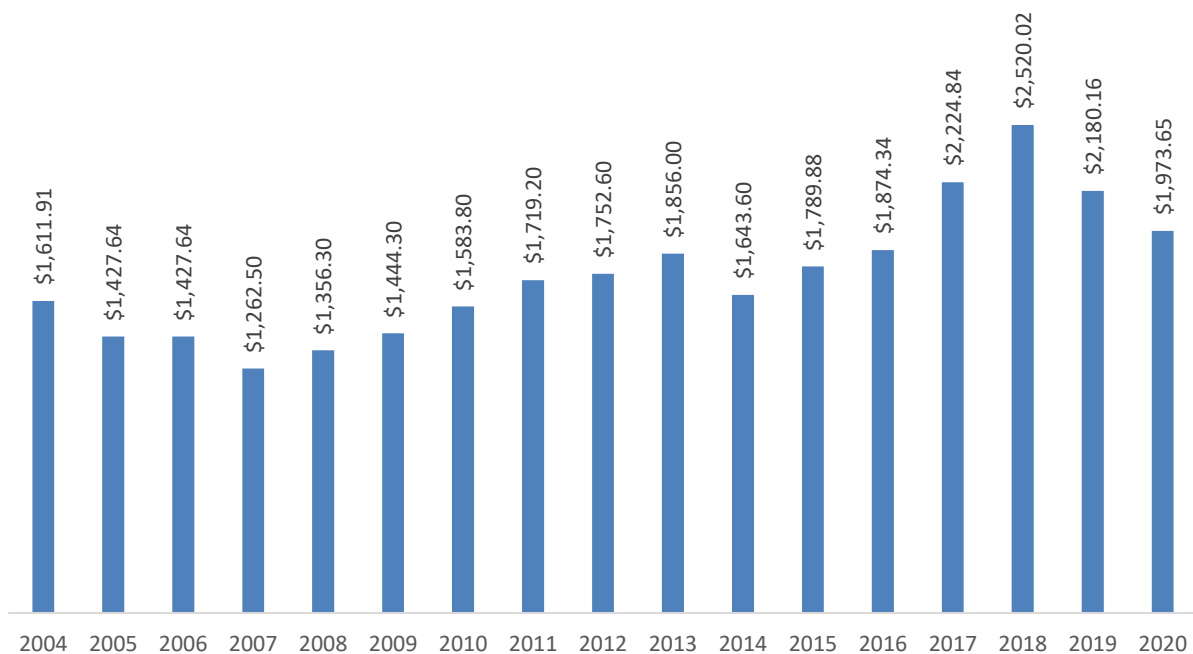


Single Health Insurance Monthly Premium

Description: Personnel is one of the largest cost centers, specifically health insurance. From 2004 to 2020, the single health insurance monthly premium has increased by 29.5% while the family has increased by 22.44%. 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

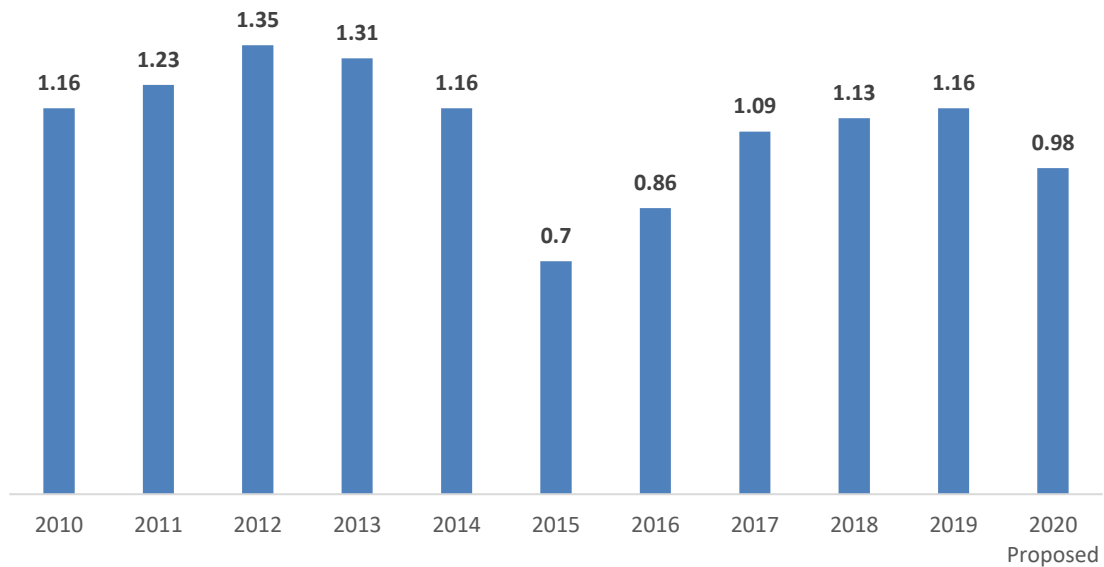


Workers Compensation (WC) Mod Factor

Description: A worker's 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.

Average: 1.11
Median: 1.16

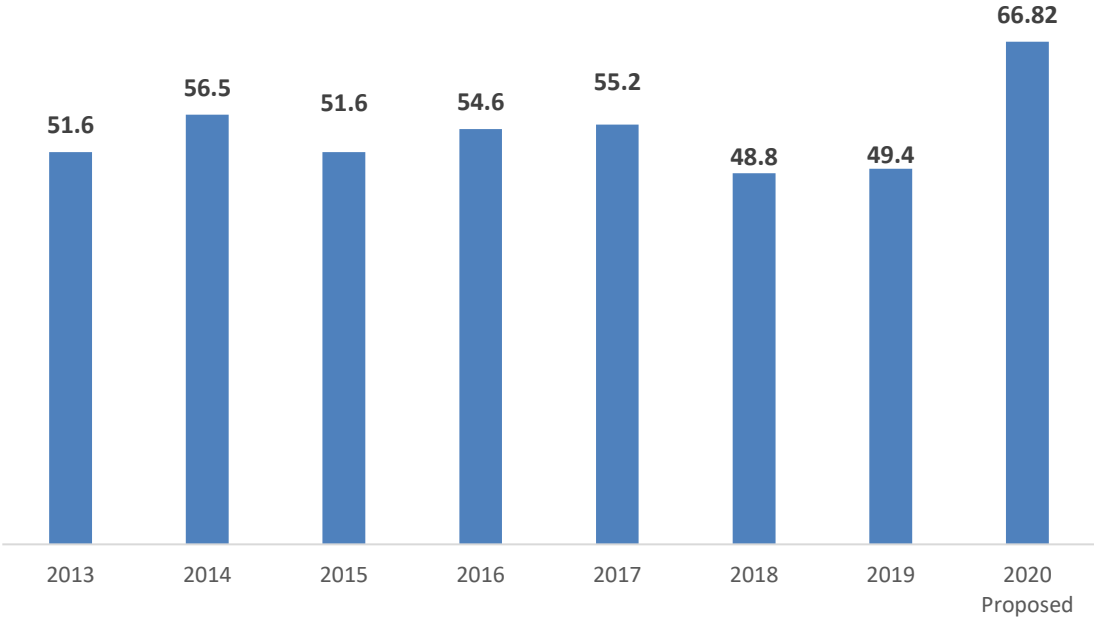


Analysis: The workers compensation mod factor is based on the average amount of claims in the preceding three years.

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. In 2020, as part of the pending North Shore Library Services Agreement, the Village will become the fiscal agent for the Library and will assume employment responsibility for the North Shore Library employees, thus increasing the full-time equivalency to 66.82 from 49.4.

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.

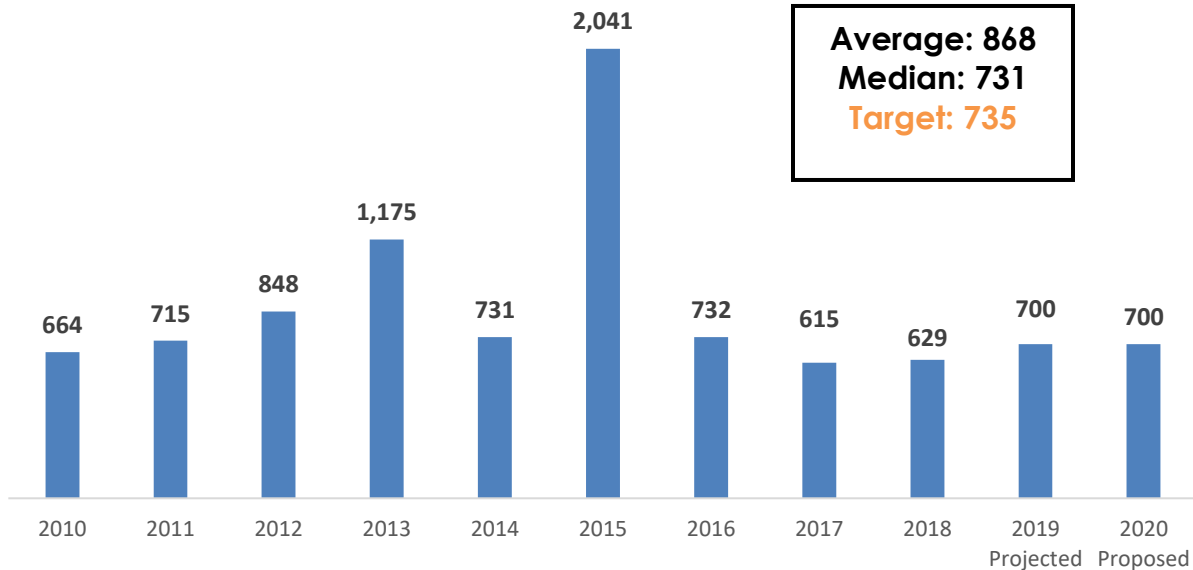
	Metric	Measurement	Target	Most Recent	Goal	Status
Service Excellence	Police Visibility	Miles Driven per Shift	56	49	Increase	
	Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	24	Maintain	
	Fire/EMS Response Time	Arrival at Scene (Minutes)	6	5 min, 40 sec	Maintain	
	Garbage/Recycling Collection	Route 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.



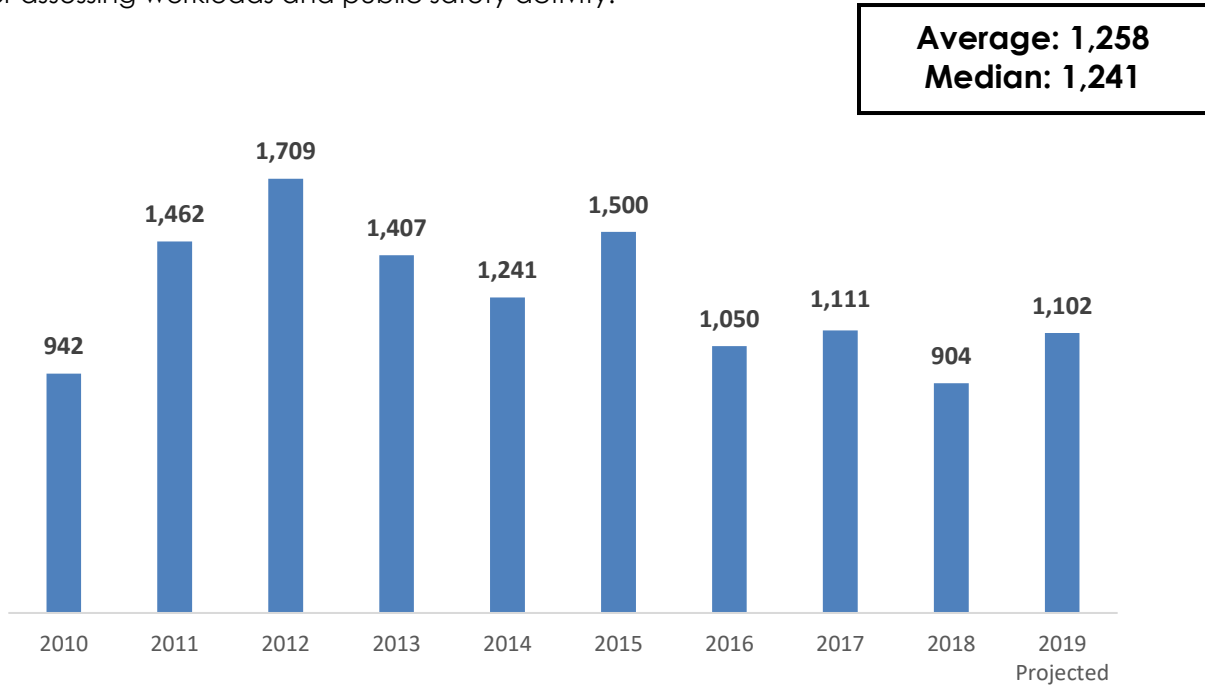
Analysis: The average number of building permits issued annually over the last eleven years is 868. However, the large number of permits issued in 2013 and 2015 are a result of municipal water projects. The State of Wisconsin also passed a law in 2015 which prohibited the Village from running a code 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.



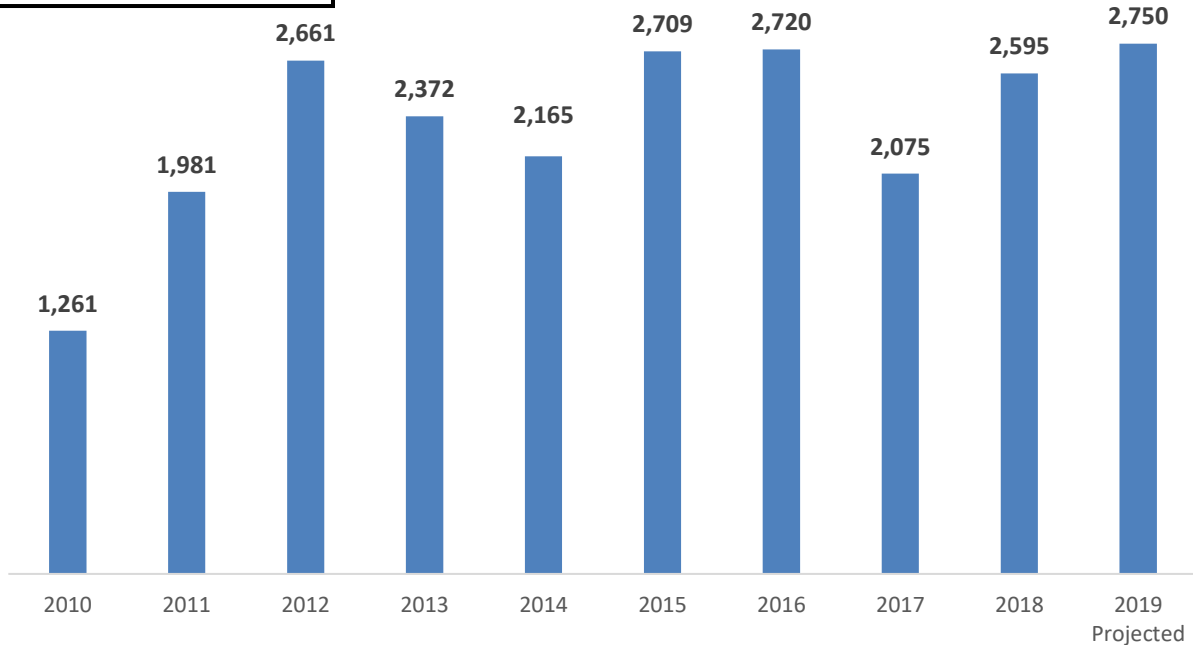
Analysis: The number of cases processed from 2011 through 2015 averages much higher than the numbers from 2010, and 2016 through 2018. Court cases processed decreased by 18.63% between 2017 and 2018. The average and median number of court cases processed over the last nine years have been 1,258 and 1,241, 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.

Average: 2,282
Median: 2,282

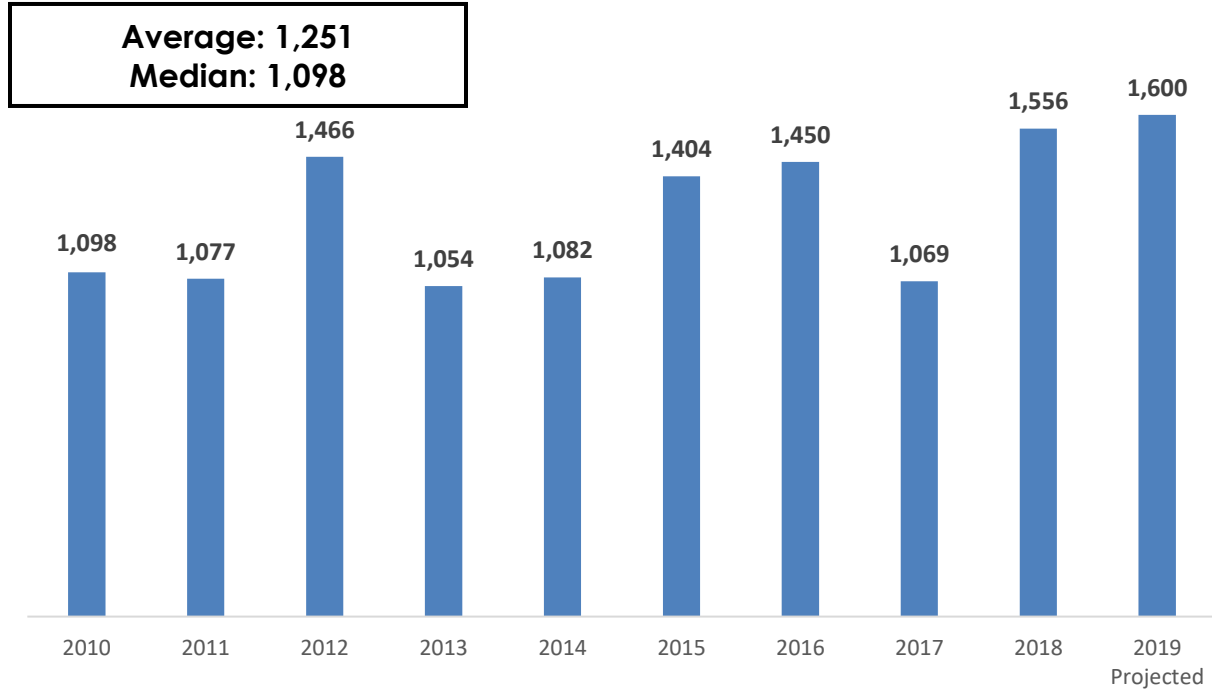


Analysis: Traffic stops have fluctuated significantly between 2010 and 2019; however, there was a 1,334 stop difference between the years 2010 and 2018.

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.

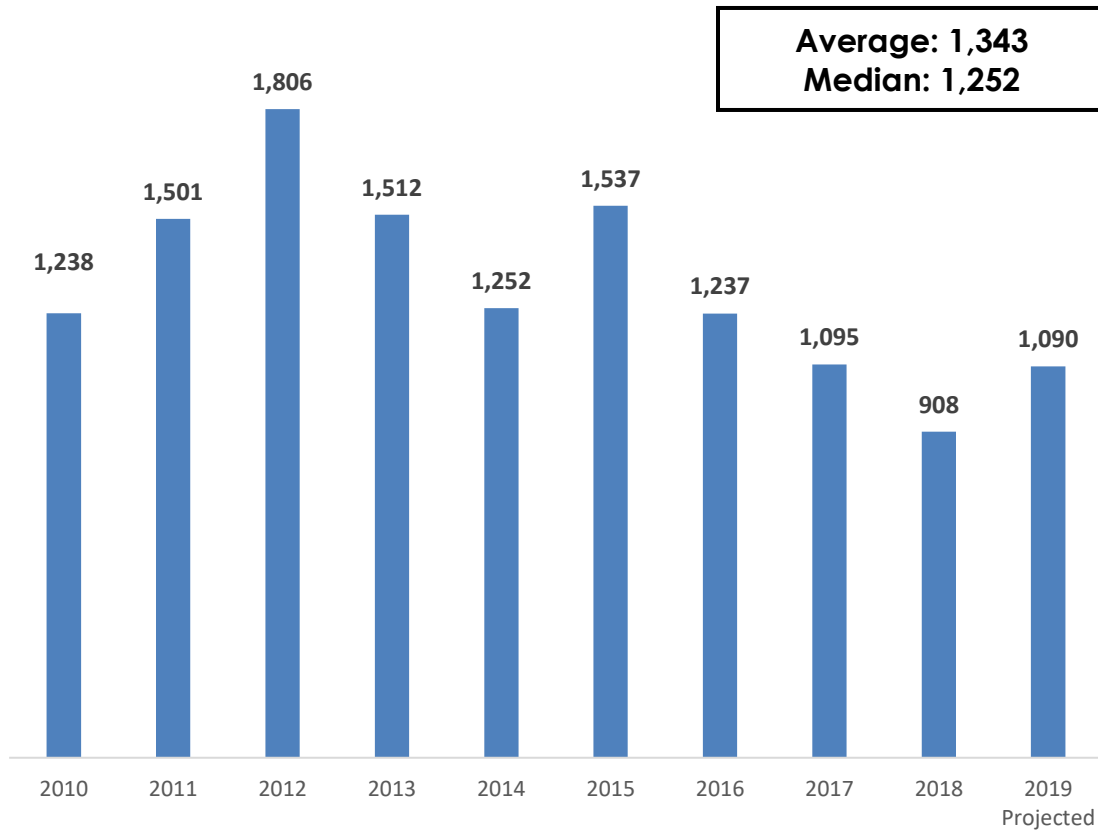


Analysis: Warnings issued continue to outpace citations by 71.37% in 2018.

Citations Issued

Description: The number of citations is 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.

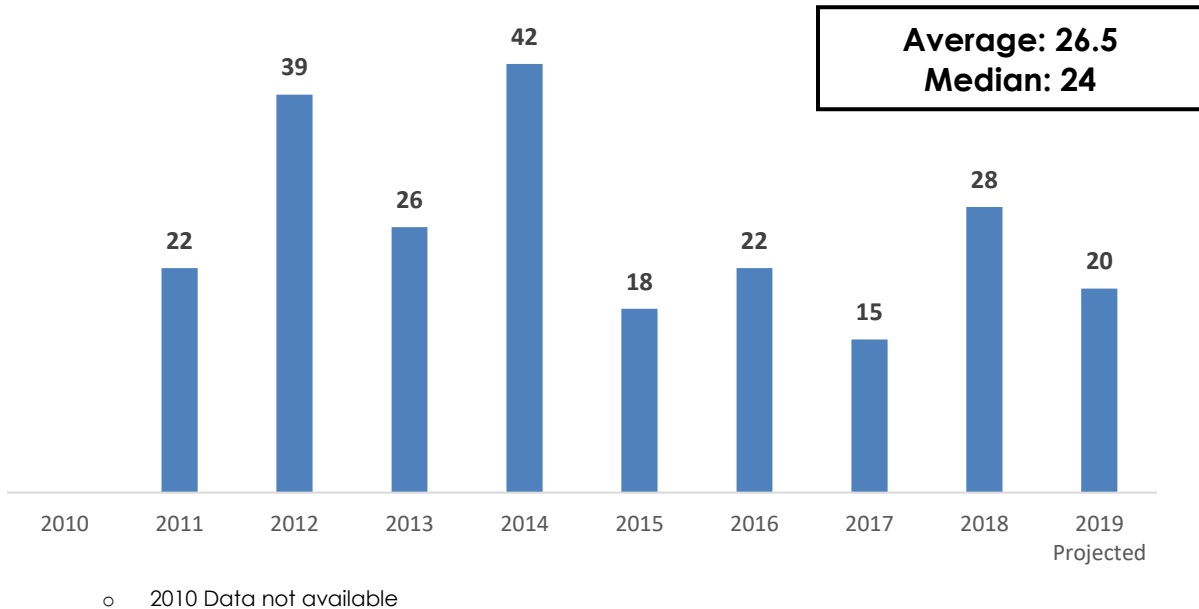


Analysis: Citations have fluctuated over time. The average number of citations between 2010 and 2018 on an annual basis have been 1,343. The number of citations issued decreased by 17.1% between 2017 and 2018.

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.

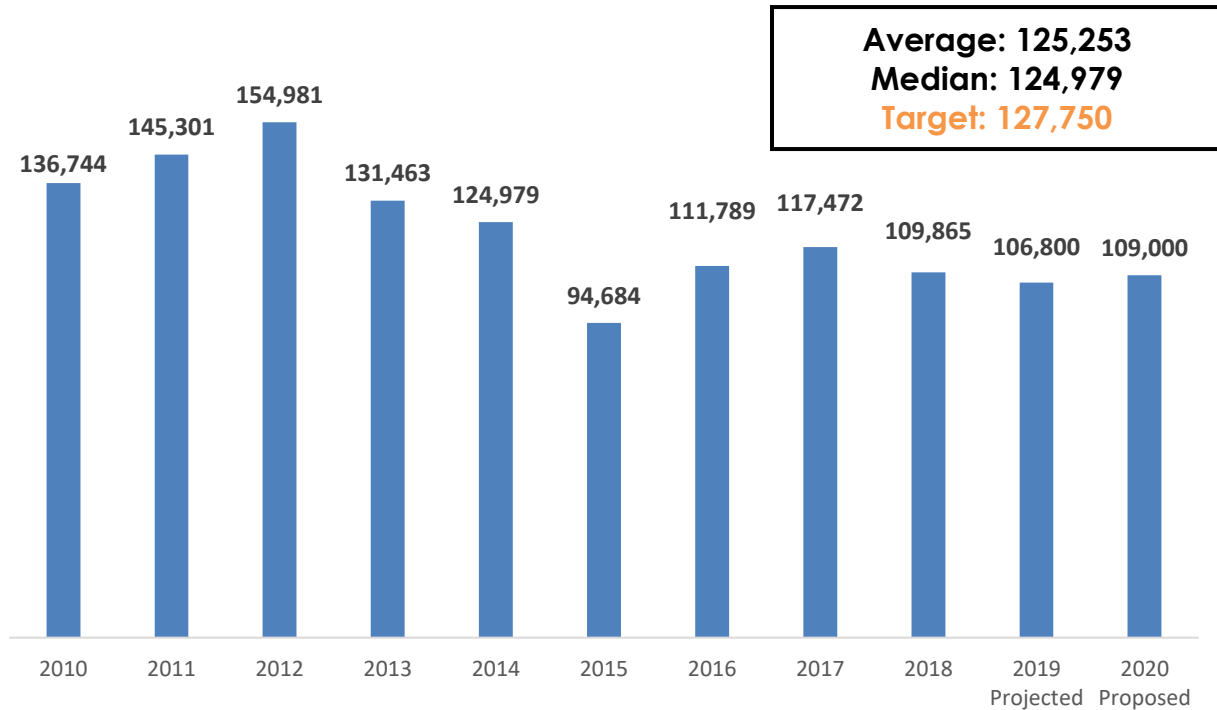


Analysis: Overall, crime is low in Bayside. There are fluctuations from year to year, but the Police Department maintains a proactive approach with visible enforcement.

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.



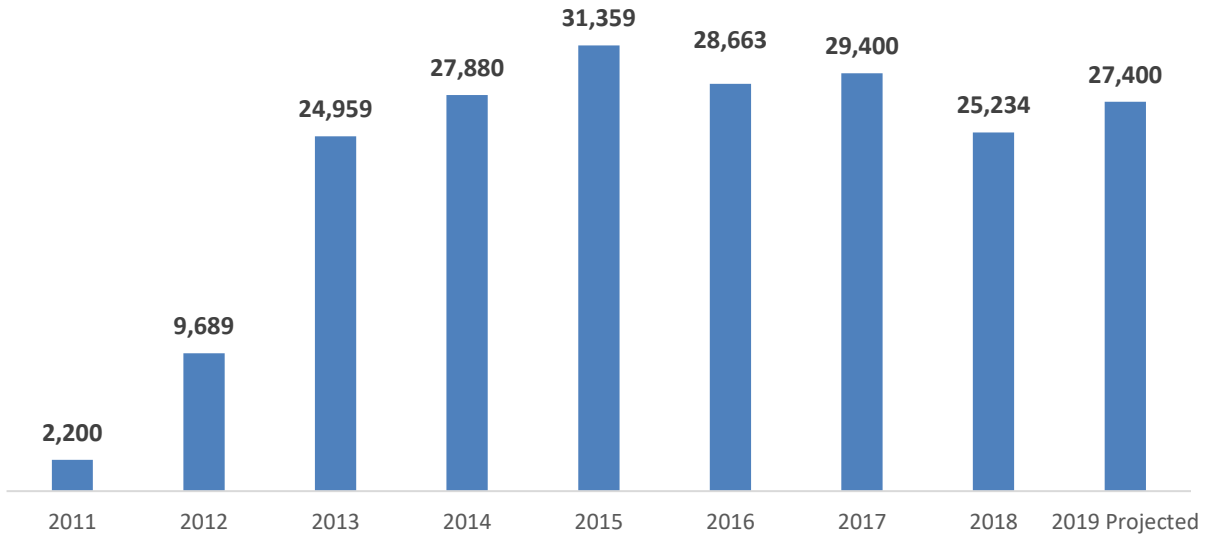
Analysis: Vehicle patrol miles have been trending downward over the course of the past decade. In looking at 2018 versus 2010, vehicle patrol miles are down 19.66%. To meet department policy, officers should drive 55 miles per shift. With minimum staffing of two officers per shift, the department should drive a minimum of 330 miles per day or 120,450 miles per year.

Dispatch and 911 Calls

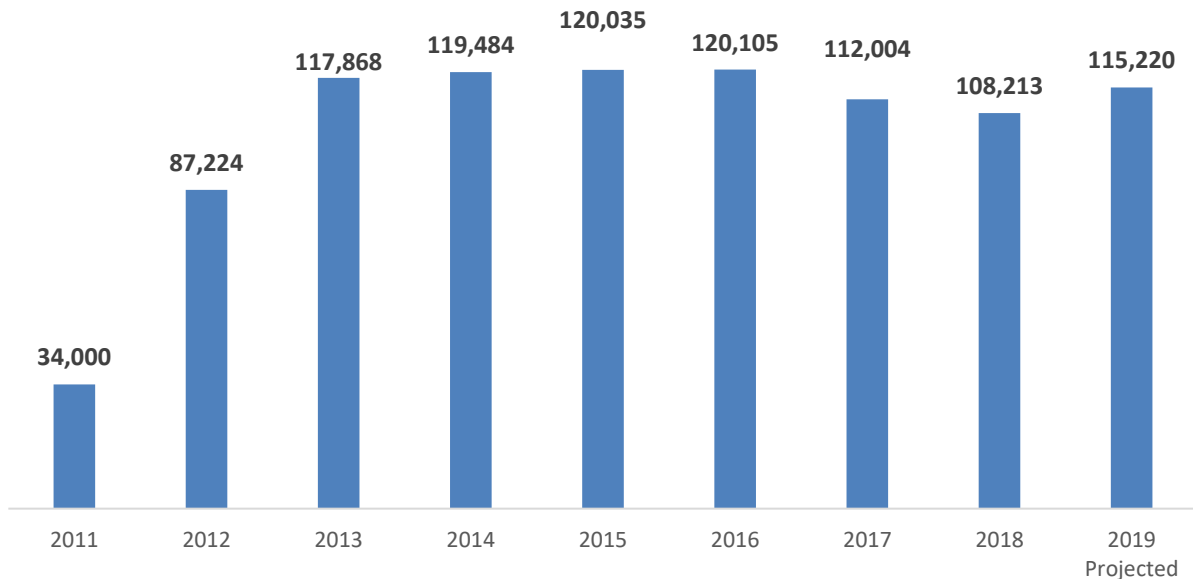
Description: A representation of total dispatch and 911 calls over the last ten (10) years.

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.

911 Calls



Total Dispatch Calls

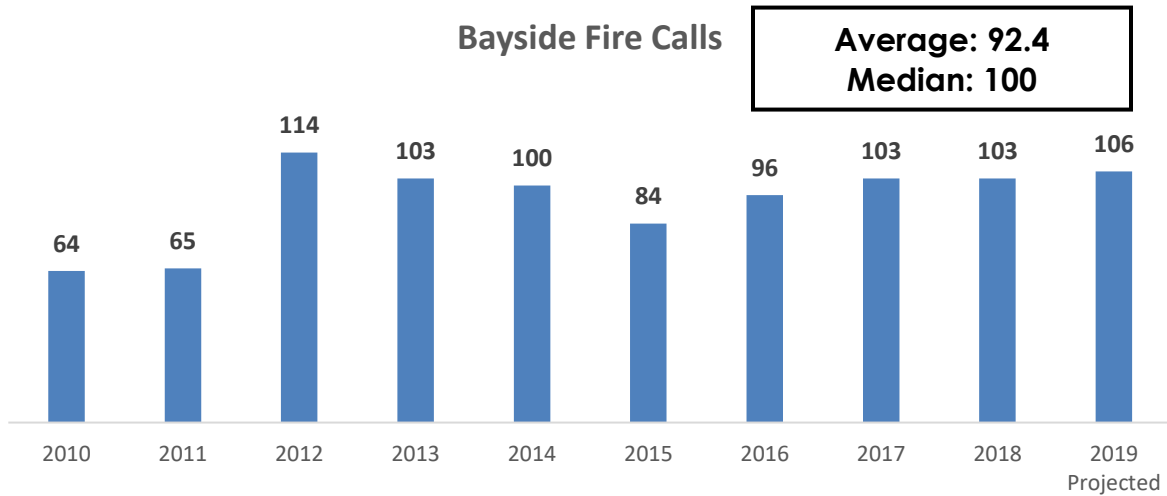


Analysis: Total dispatch and 911 calls have increased over the past decade. Total calls, from 2013-2018, have decreased by 8.92% while 911 calls have increased by 1.1% during the same time period. Since 2013, the average and median number of total calls is 116,285 and 118,676, respectively. The average and median 911 calls are 27,916 and 28,272, respectively.

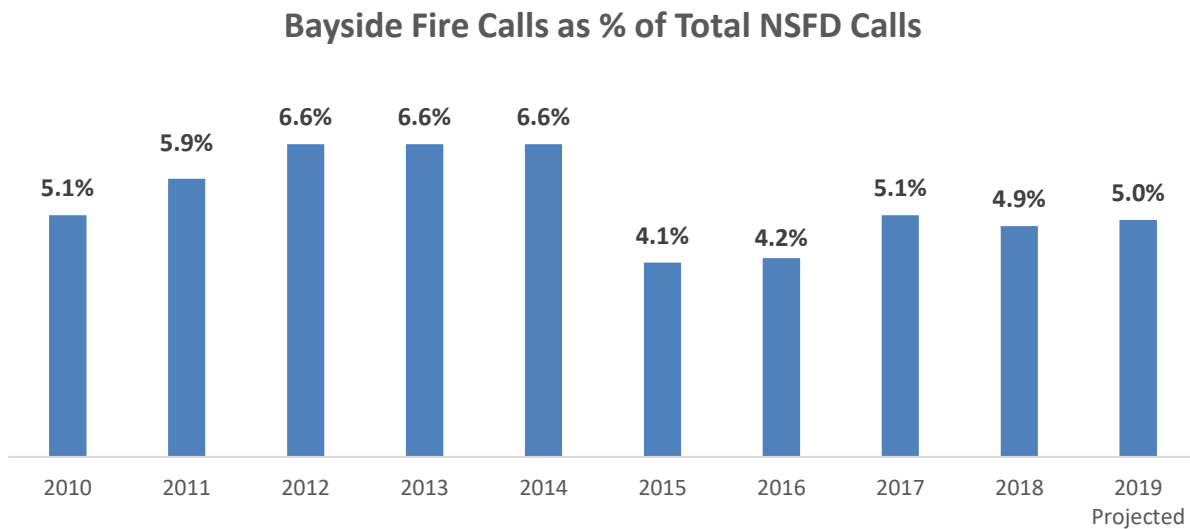
Bayside Fire Calls

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 increased by 60.94% between 2010 and 2018 due to the change in procedures for assisting residents who have fallen. Bayside fire calls have decreased as a percentage of the North Shore Fire Department's total calls.

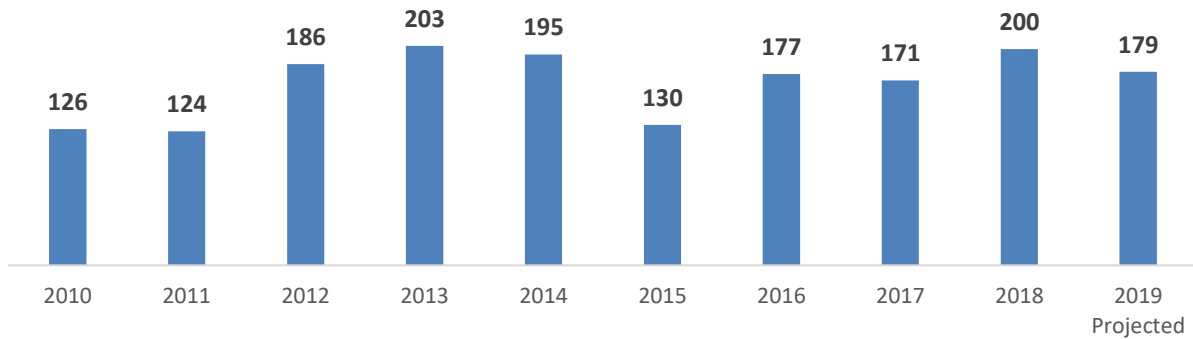


Basic and Advanced Life Support Calls

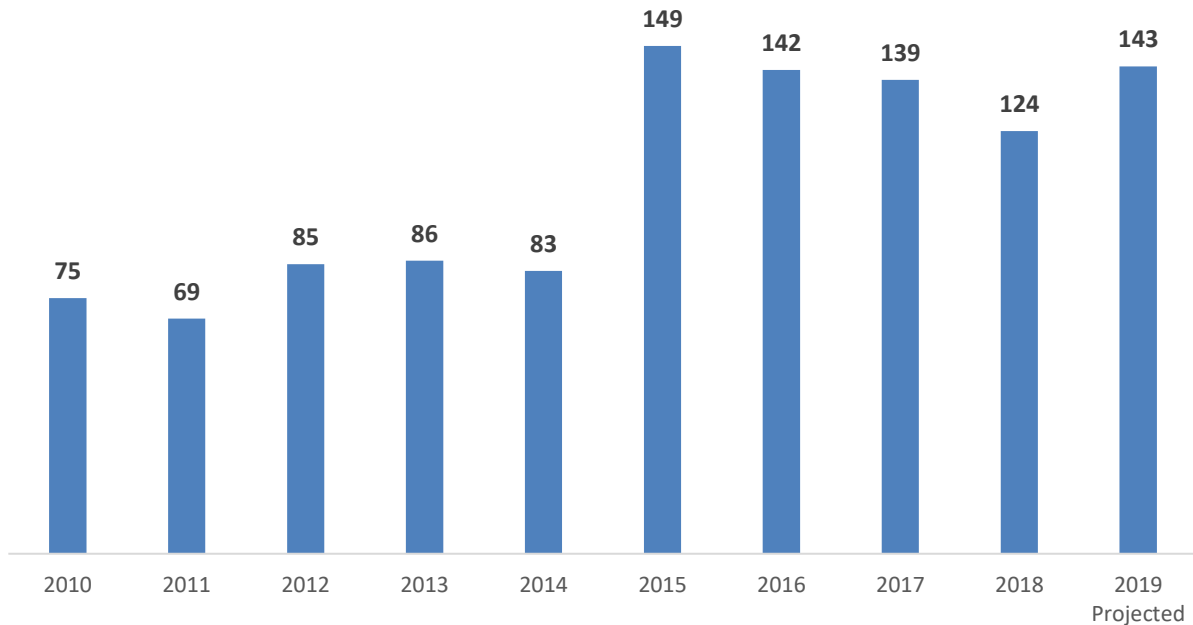
Description: Basic and advanced life support vary in the level of care required. Basic life support requires medical monitoring by an emergency medical technician (EMT) – intermediate and could include monitoring vital signs, oxygen, and setting an IV. Advanced life support requires both monitoring and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

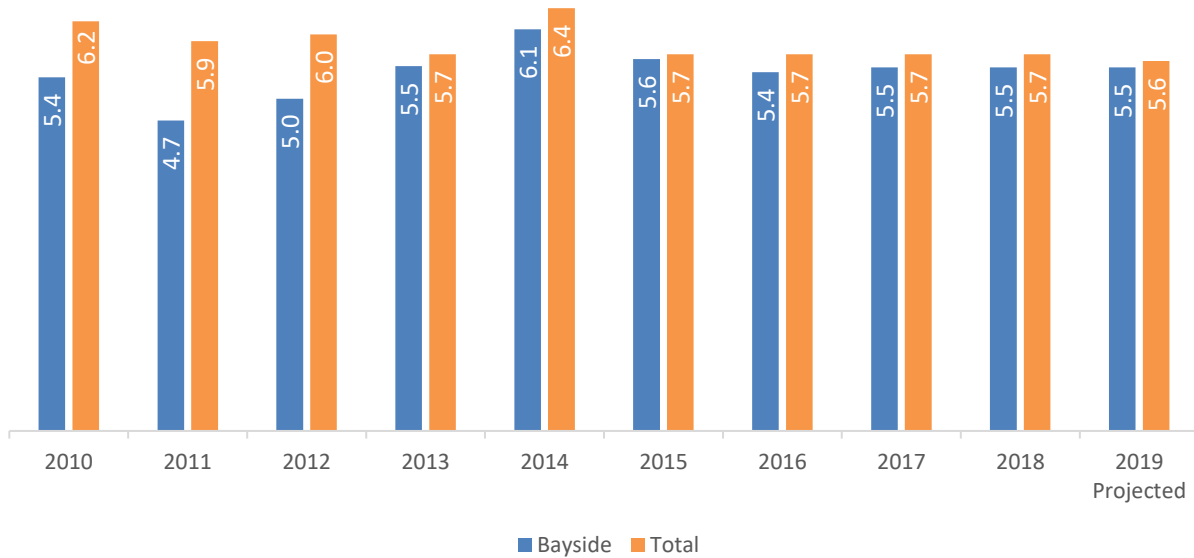


Analysis: While there has been a level of fluctuation, both basic and advanced life support calls have been trending upward. Particularly, there has been a marked increase in the need for advanced life support which denotes more serious medical emergencies.

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.



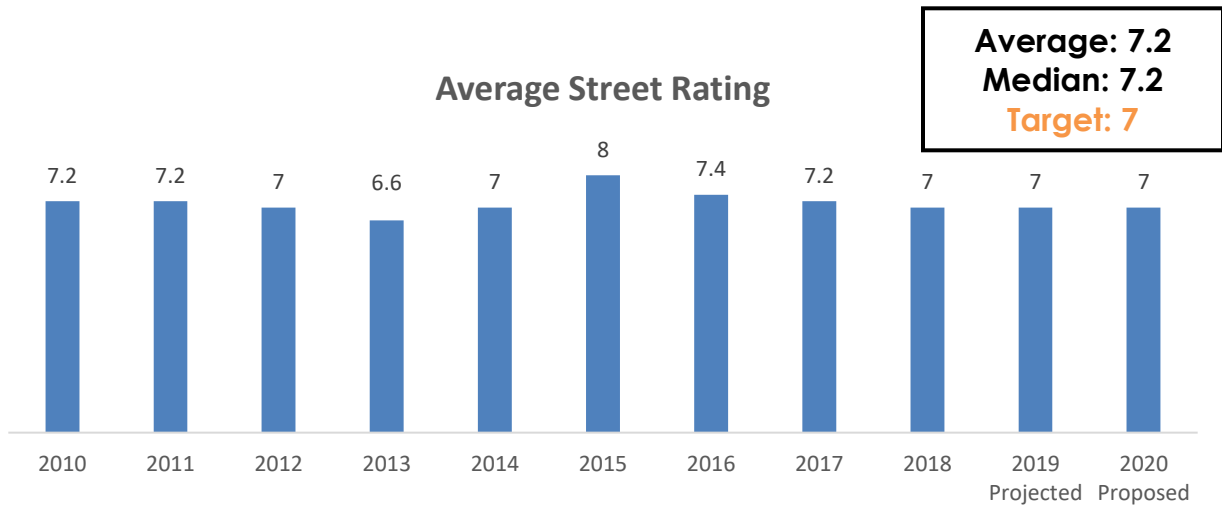
- Minutes converted to decimal

Analysis: 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.

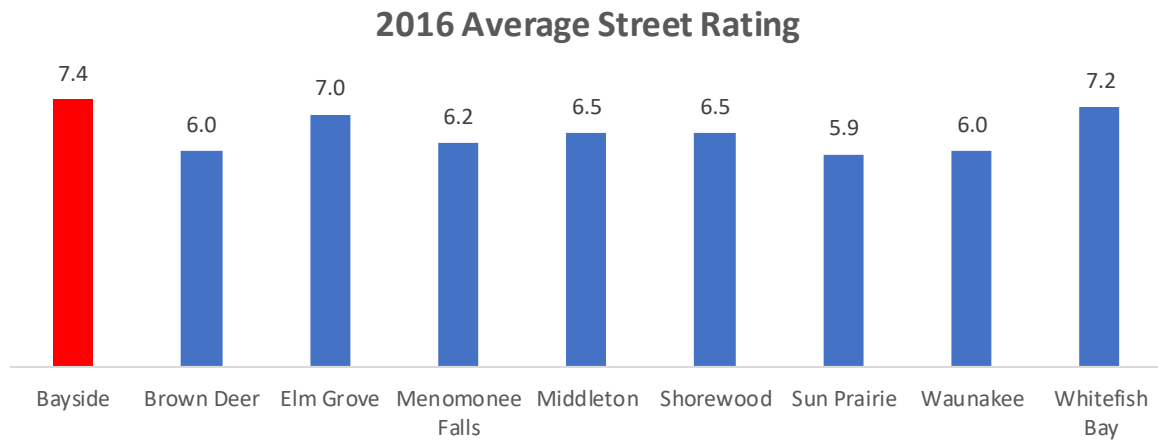
Average Street Rating

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.



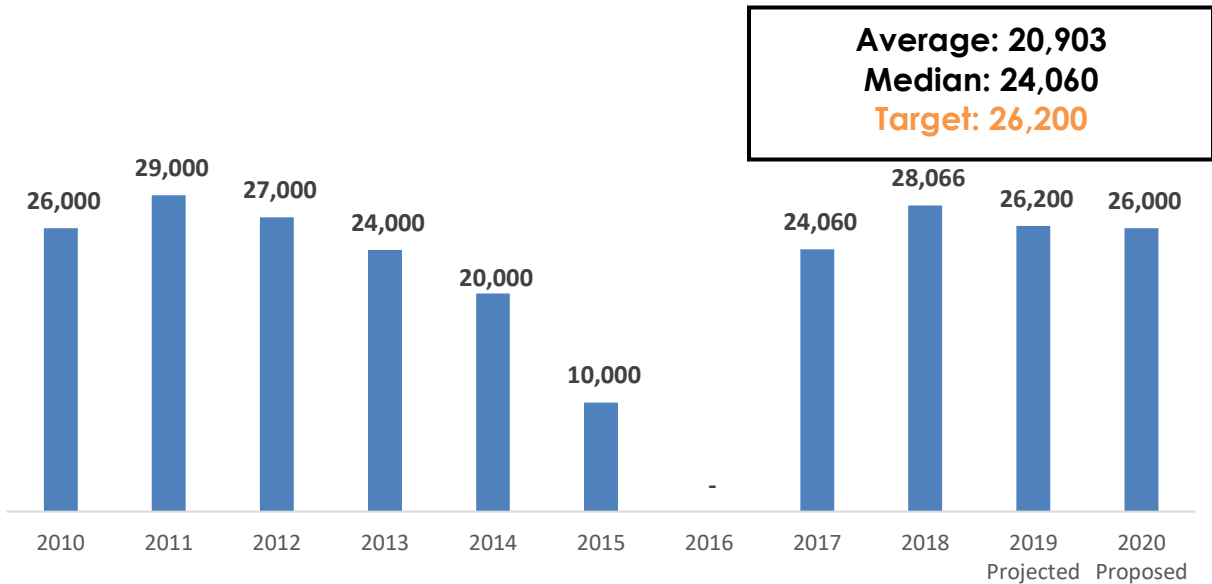
Analysis: The Village has seen a lowering in rating due to general age of roads causing modest decreases as opposed to any single road being in unacceptable condition. Nonetheless, the Village meets its target of 7. According to the PASER manual, Village streets would be considered very good. When looking 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.

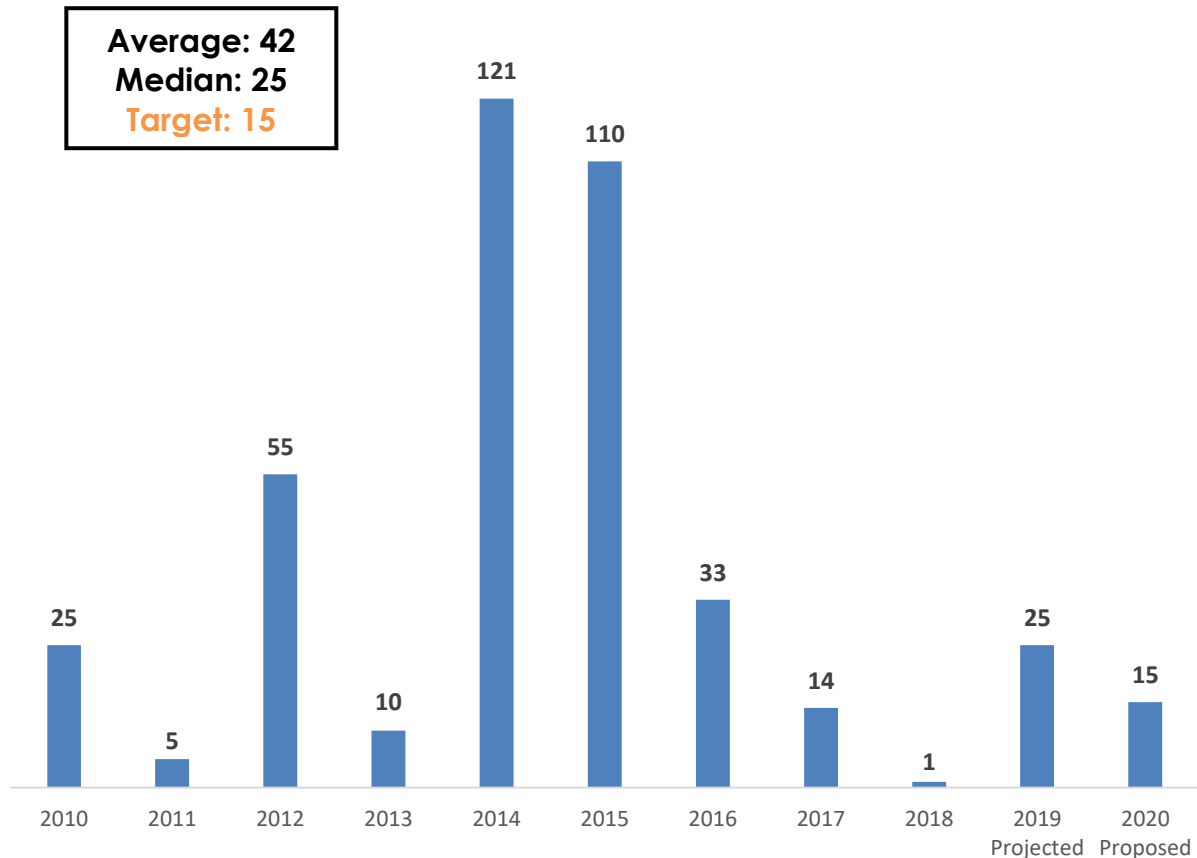


Analysis: Between 2010 and 2015, the Village averaged 22,667 feet of sanitary sewer jetting per year. The reason for the lower amount of cleaning in 2016 was due to the water project and other priorities. The Village has averaged over 27,000 feet of sewer jetting between 2018 and 2019.

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.

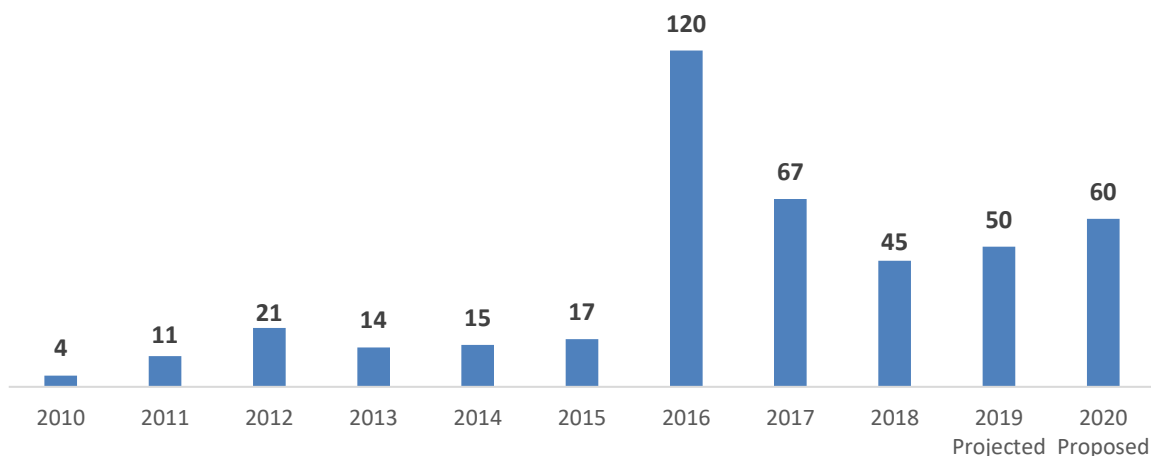


Analysis: From 2010 to 2018, the Village has averaged 42 manhole rehabilitations per year, which is above the targeted amount. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Currently, manholes are rehabilitated in coordination with road projects and by highest 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.



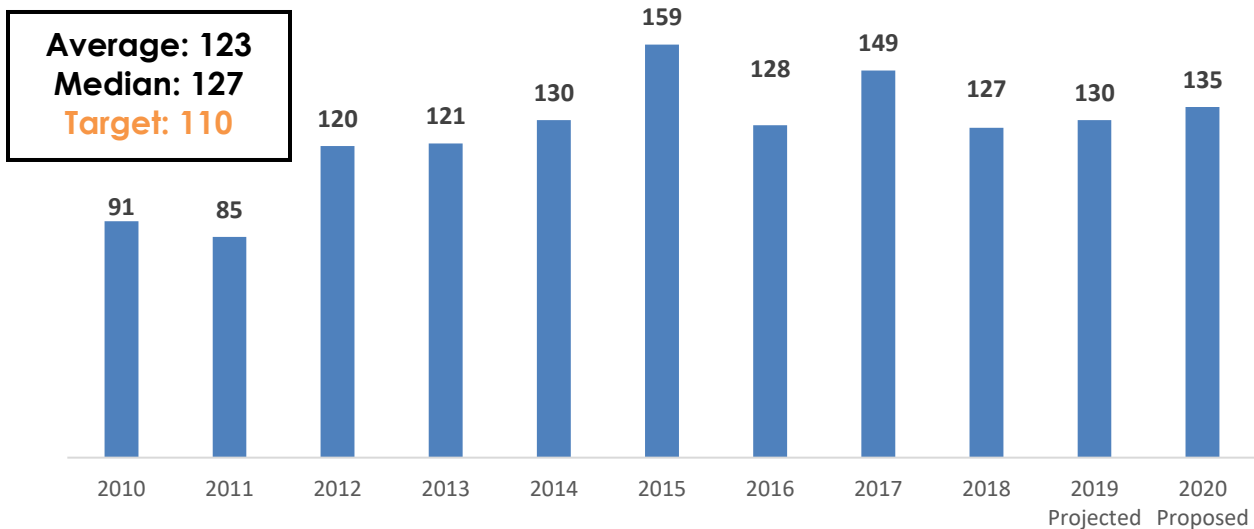
Analysis: The implementation of the culvert replacement program has led to significantly more culverts being replaced in the past few years. Between 2010 to 2015, the Village averaged 14 culvert pipe replacements per year. This is a stark contrast to the average of 71 replacements between 2016 and 2019.

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 2010 and 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 130 special pick-ups projected for 2019 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, myBlue Night Out, and Bayside Night at Lakeshore Chinooks.
- Completed 1,187 service requests through Access Bayside.
- Created roughly 120 articles for the monthly printed newsletter.
- Sent 52 electronic newsletters with 109,727 emails sent.
- Made 396,850 digital media interactions.

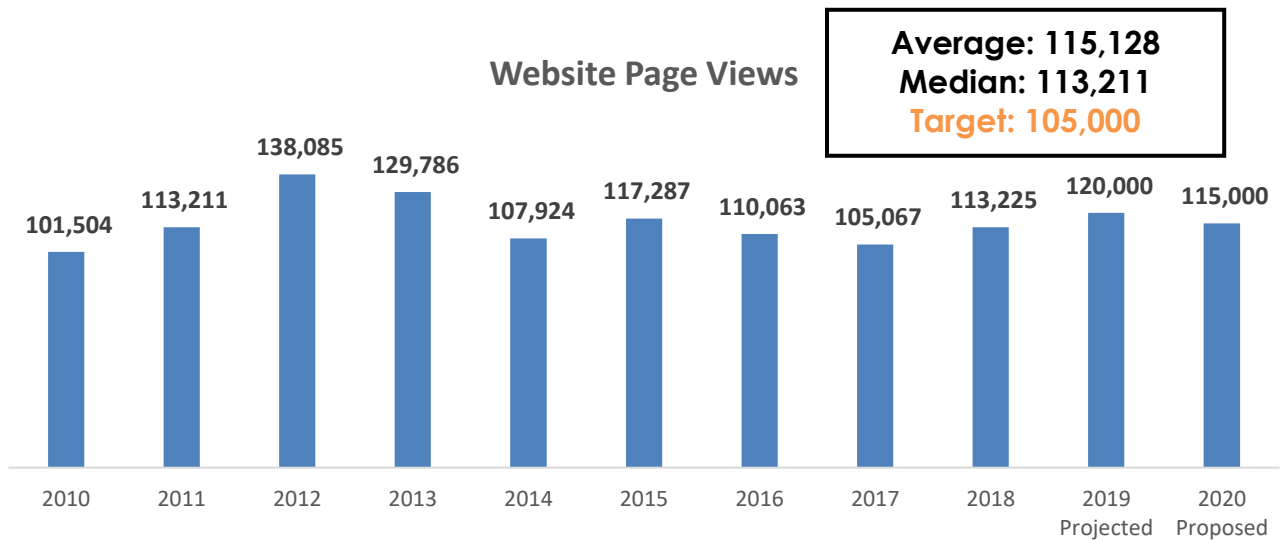
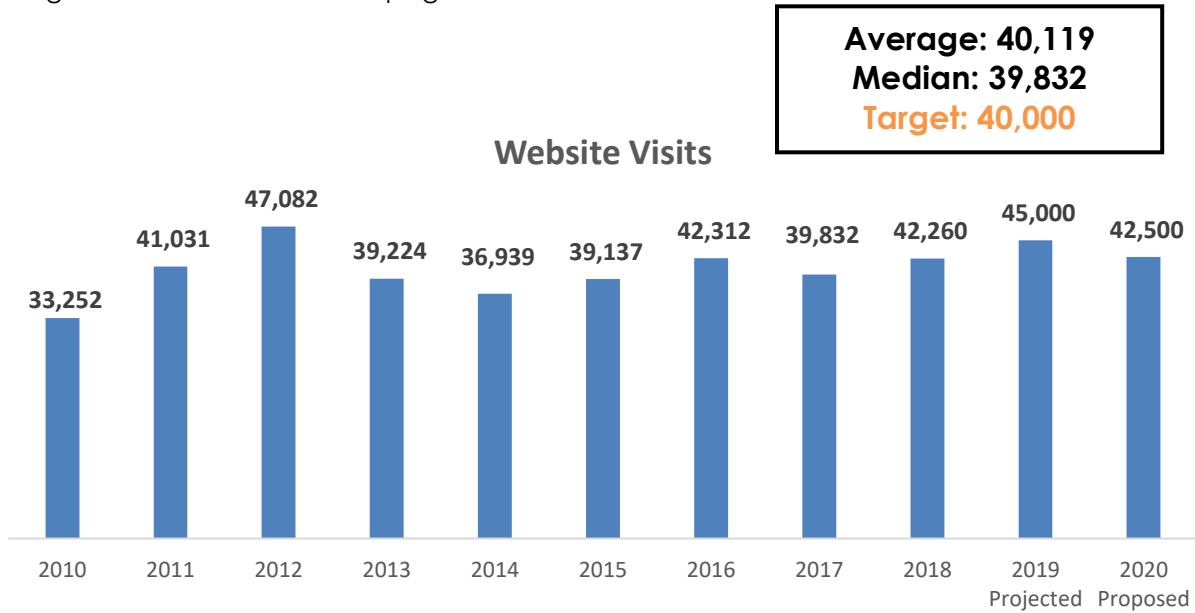
	Metric	Measurement	Target	Most Recent	Goal	Status
Civic Engagement	Bayside Buzz	Open Rate	22%	46%	Maintain	
	Communication Content	Survey	80%	88%	Maintain	
	Social Media	Average Daily Reach	250	439	Maintain	
	Web Site	Visits	40,000	47,236	Maintain	
	Digital Interactions	Number of Contacts	400,000	396,850	Increase	
	Newsletter Production	Published	12	12	Maintain	

The “Most Recent” measures in the community dashboard are from 2018, 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 targets.

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.



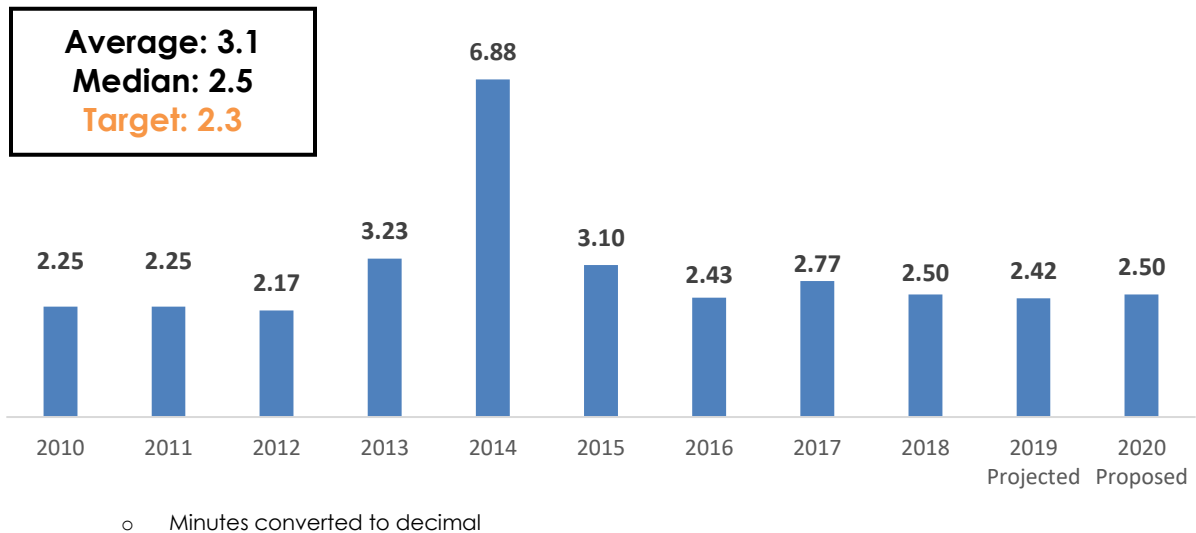
Analysis: Village website visits have steadily trended upwards since this figure started being collected in 2009. The Village has seen a 27.09% increase in website traffic between 2010 and 2018.

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.

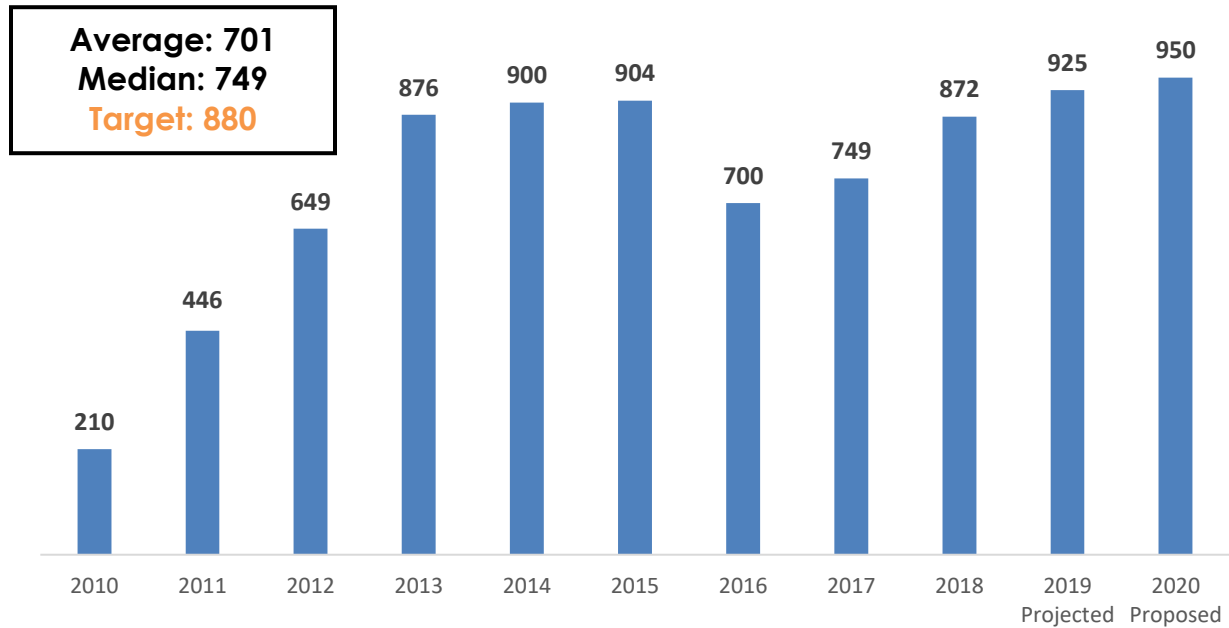


Analysis: Average time on the website has trended slightly upward since the data has started being tracked in 2009. There was a 11.11% increase in the time spent on the website between 2010 and 2018.

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.

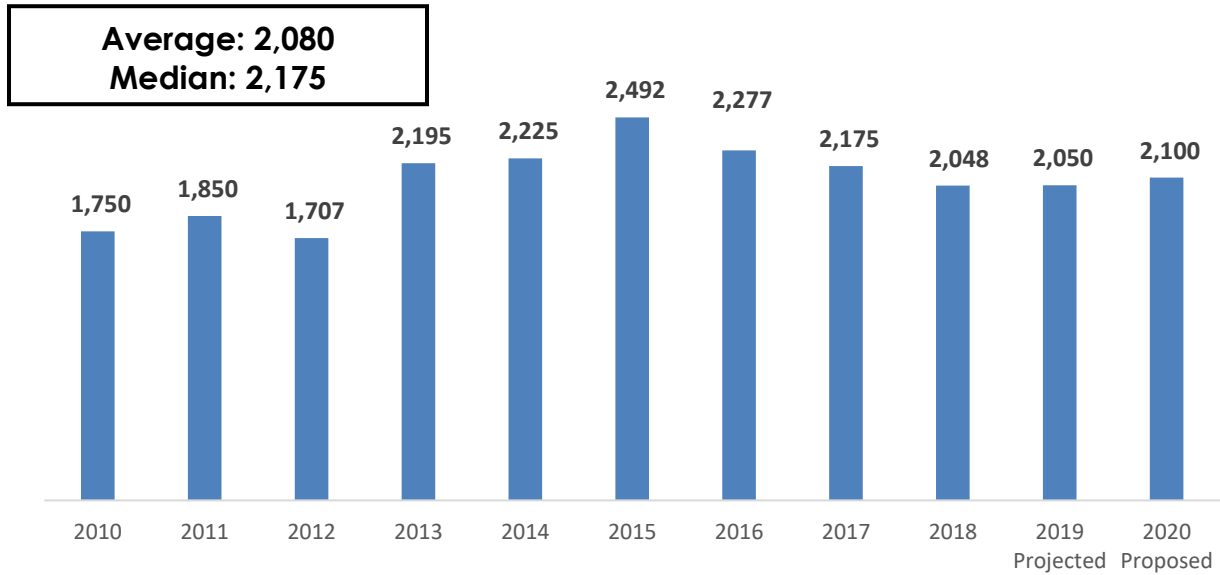


Analysis: Facebook friends have increased 315.15% since 2010. The Village did consolidate to two accounts into to one in 2016.

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.



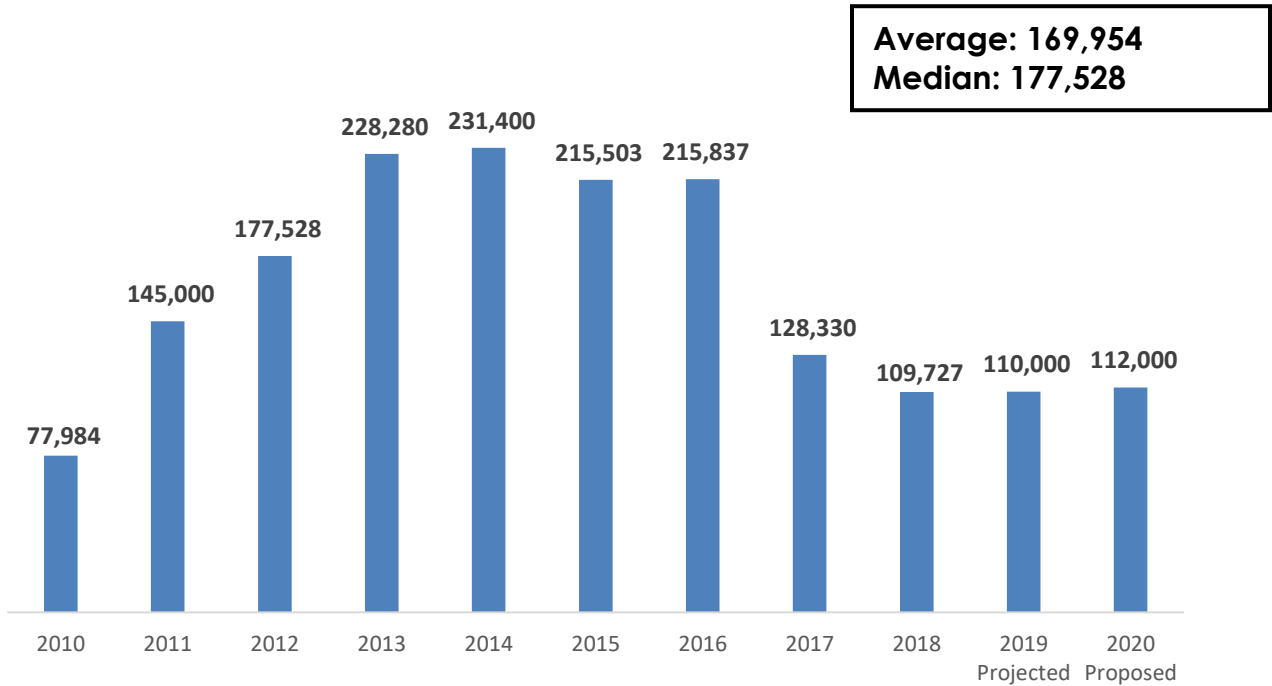
Analysis: The Bayside Buzz has become a highly popular method of communication. From 2010 until 2018, there has been a 17.03% increase in use. The current number of Buzz participants represents roughly half of the Village's population.

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.

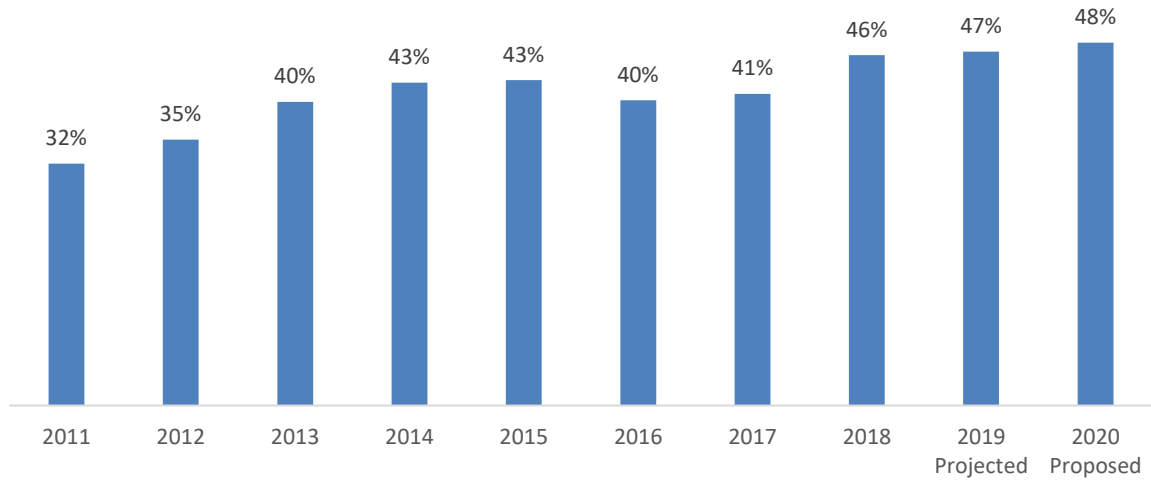


Analysis: The total number of buzz emails sent has been declining since 2014 and has taken a steeper drop in 2017. The reason for the decrease in number of communications is a consolidation of the Bayside Buzz and Tuesday Talk into one weekly publication. The number of emails sent has further decreased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

Buzz Open Rate

Formula: Buzz emails opened/Buzz emails sent

Purpose: The purpose of this analysis is to get a clearer picture of how many e-newsletter recipients view the e-newsletter.



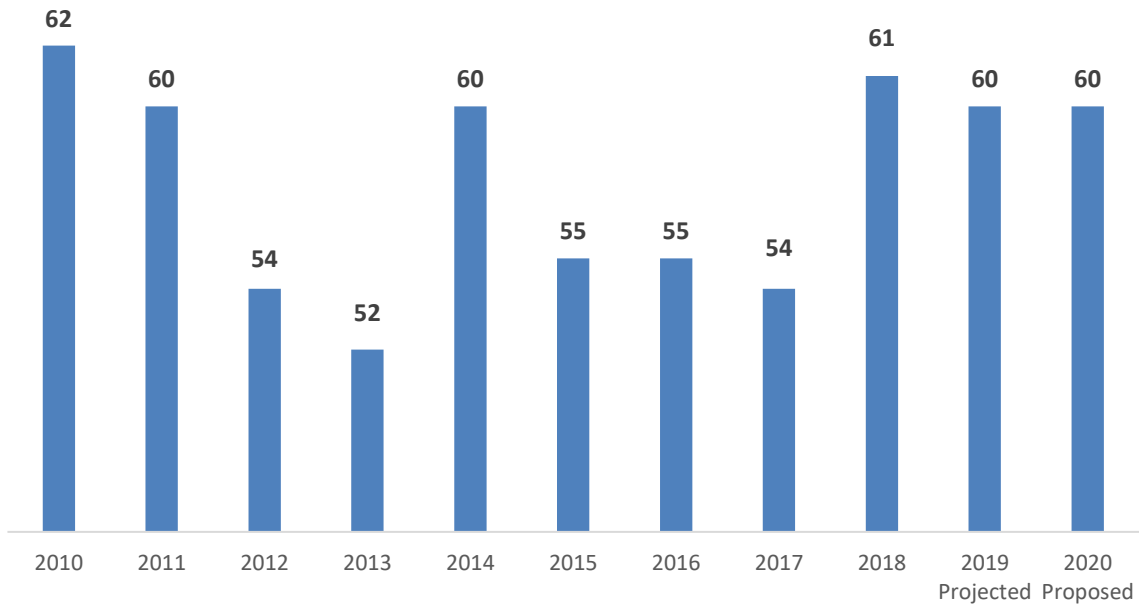
Analysis: The total number of buzz emails steadily increased from 2011 to 2019. From 2011 to 2019, the open rate has increased by 44.81%. The industry average for government communications is 22%.

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.

Average: 57
Median: 55
Target: 57

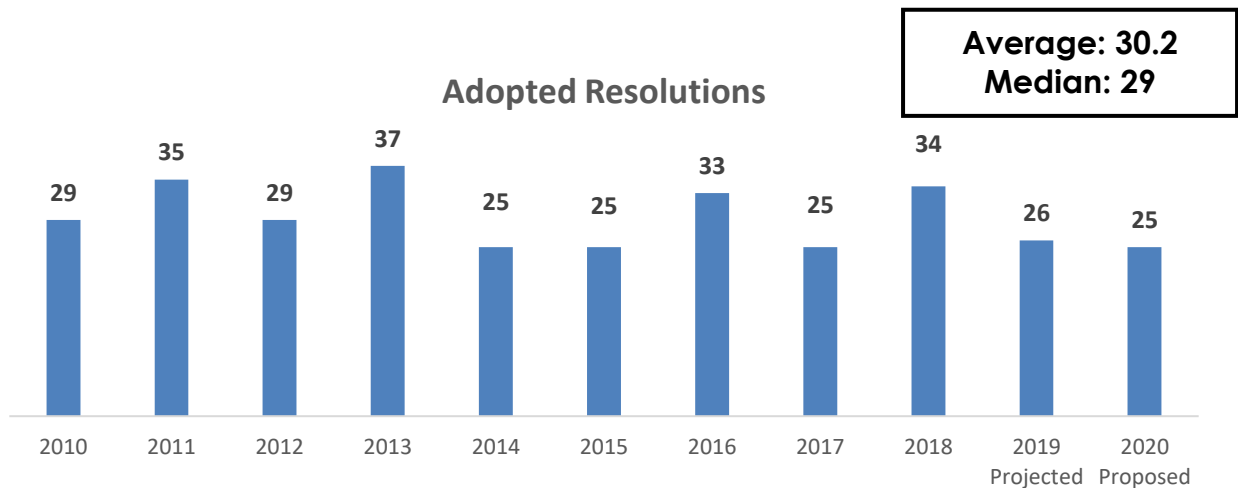
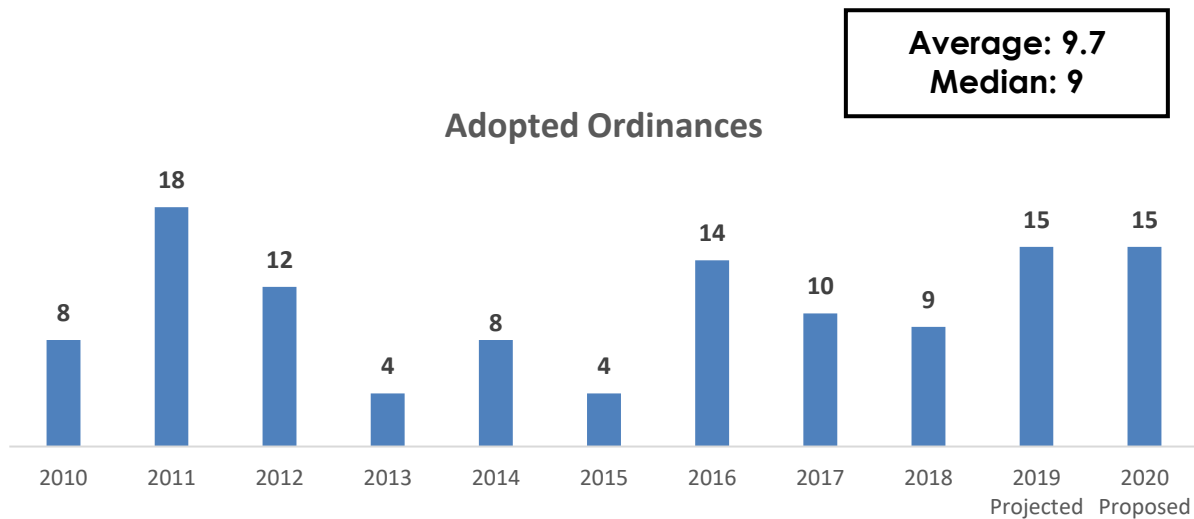


Analysis: The number of public meetings has remained relatively consistent over the past decade varying between 52 and 62 meetings per year. Fluctuations can be explained by the addition of committees, meeting cancellations, and special events.

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 2,985 miles of loose leaves, 1,186 tons of garbage, and 541 tons of recycling.
- 1,152 residents participated in Village Clean-Up and Drop-Off Days.
- Removed concrete inverts in 2018 road resurfacing and culvert replacement project area.
- Collected 499 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
Sustainability	Recycling	Tons	575	541	Increase	
	Garbage	Tons	1,100	1186	Decrease	
	Landfill Diversion Rate	% of recycling	35%	31.3%	Maintain	
	Clean Up Day	Pounds	75,000	74,378	Increase	
	Prescription Drug Collection Program	Pounds	500	499	Increase	
	Tree City Designation	Award Received	Yes	Yes	Maintain	
	Bird City Designation	Award Received	Yes	Yes	Maintain	
	Forestry	Trees Planted (Net Increase)	25	-41	Increase	

The "Most Recent" measures in the community dashboard are from 2018, 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.

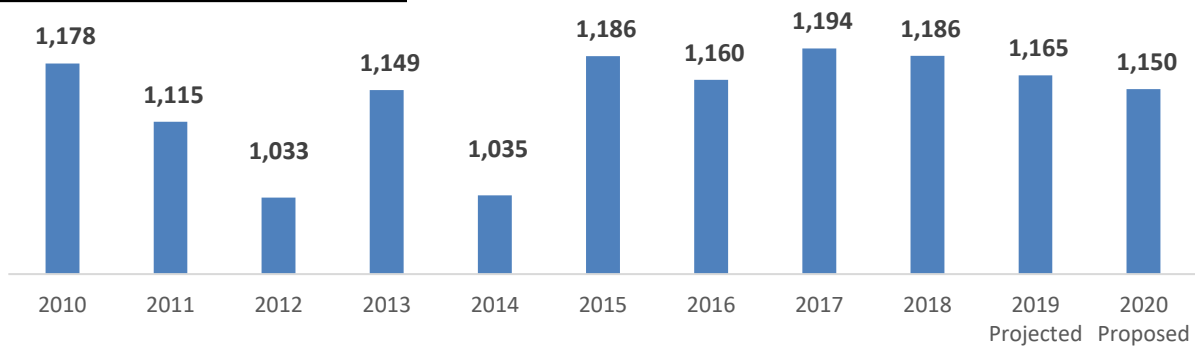
Garbage and Recycling Collections

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.

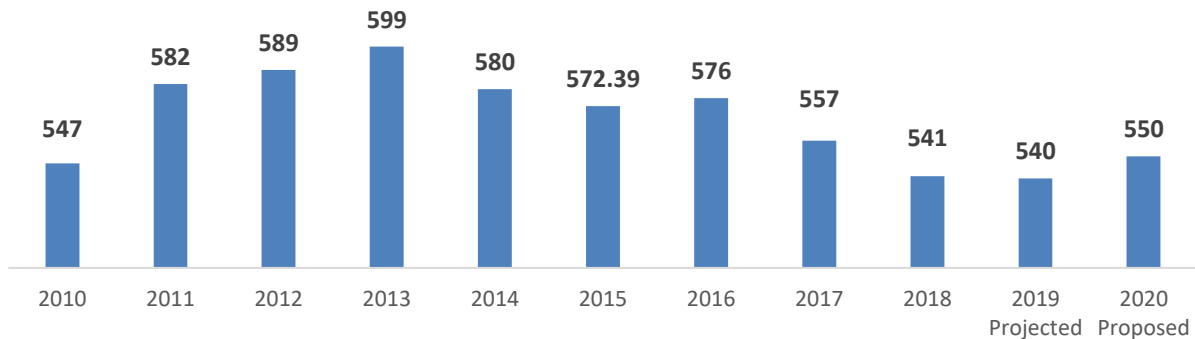
Average: 1,137
Median: 1,160
Target: 1,100

Garbage Collections



Average: 571
Median: 576
Target: 575

Recycling Collections

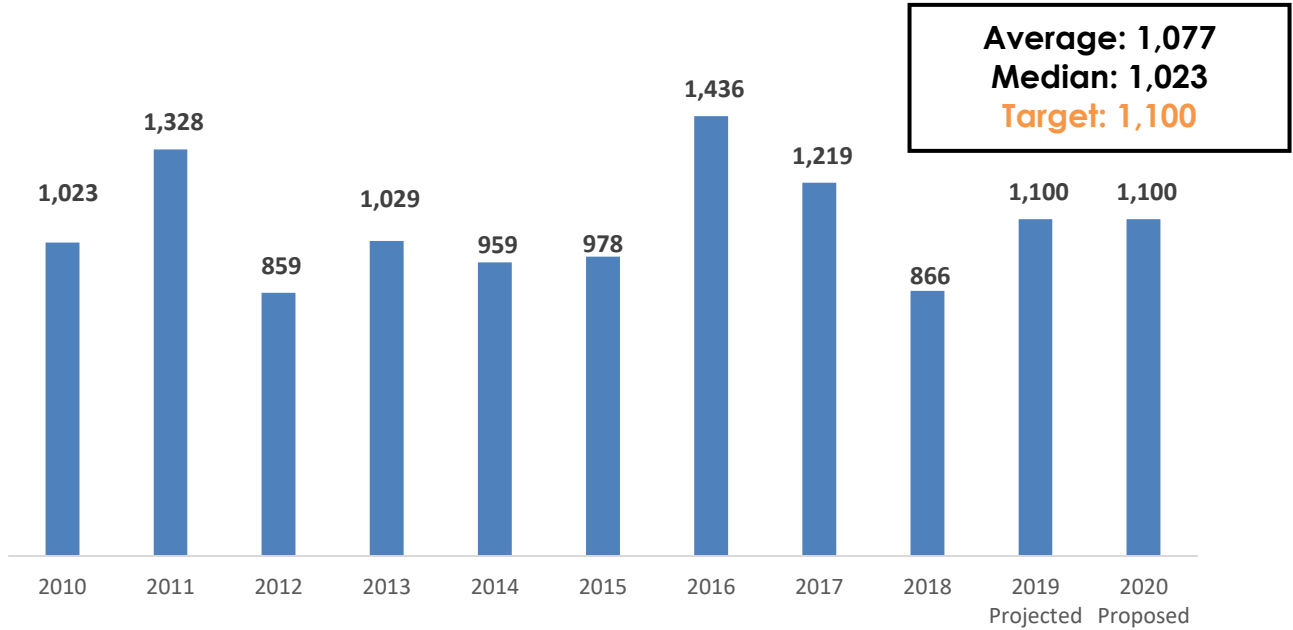


Analysis: There has been an increase in garbage tonnage and decrease in recycling tonnage from 2016 to present. The Village will strive to achieve levels of recycling in line with 2011-2014. However, there are trends that are taking place which may be leading to a decrease in recycling tonnage. These 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.

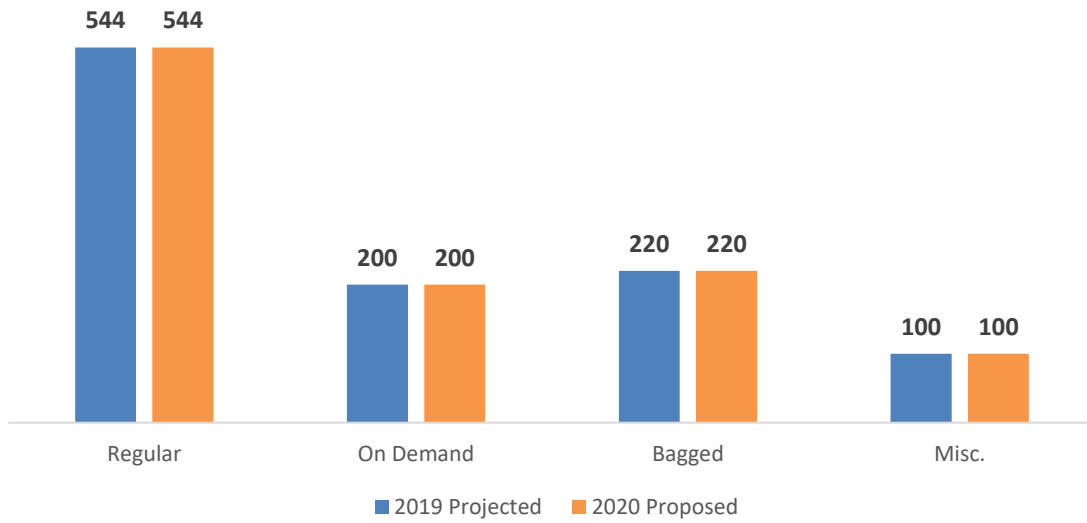
Purpose: The number of hours spent on yard waste is telling of various trends and advances over time.



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 completed a total of sixteen-yard waste collections in 2019. 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, regular, and on-demand collections.

Yard Waste Hours – Types

Description: This measure tracks the hours spent by Department of Public Works during regular, on-demand, bagged, and miscellaneous yard waste collections.

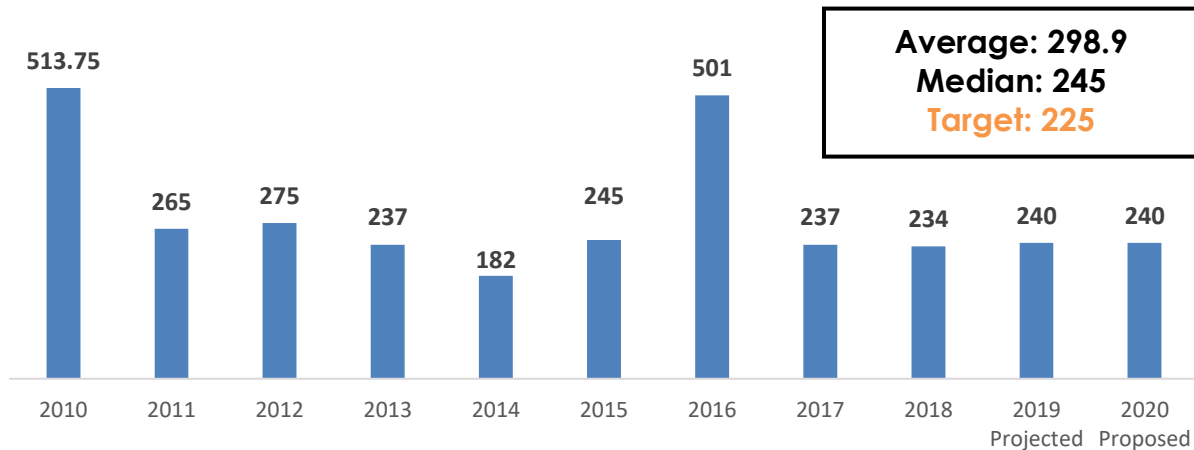


Analysis: Yard waste collection takes place April through November. DPW crews collect yard waste in a variety of methods.

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.



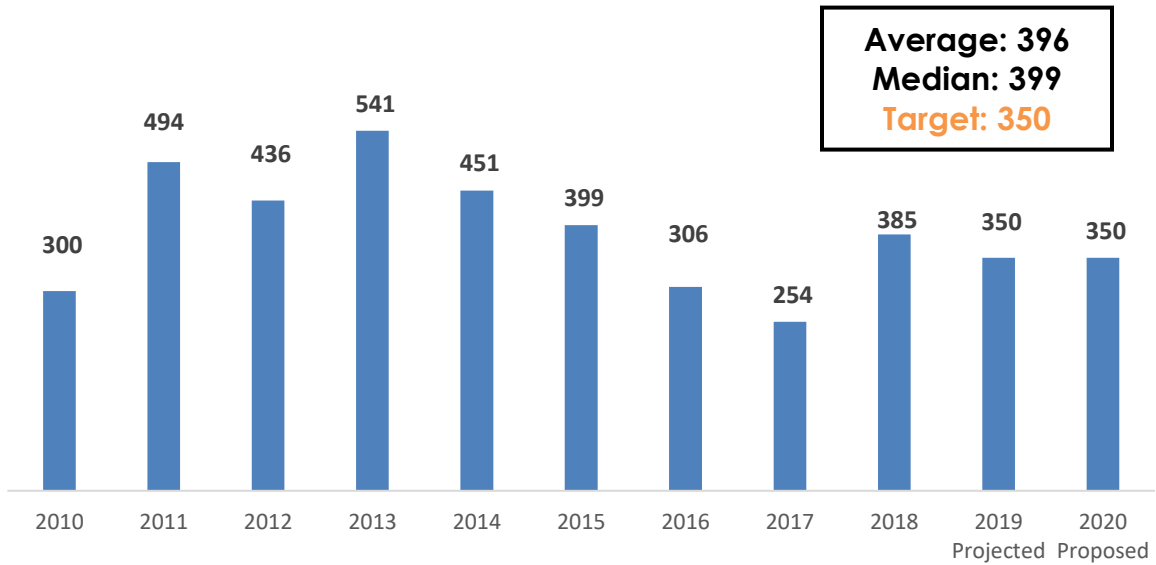
Analysis: In 2011, the Village made a marked change in the way in which leaf collections were completed. Before this time, collections were done by a two-person crew, a driver and an operator of the leaf vacuum hose. In 2011, a new system was outfitted for the plow truck which allowed the driver to operate the leaf vacuum by the same controls as the snowplow. From 2010 to 2018, this resulted in a 54.45% 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: 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

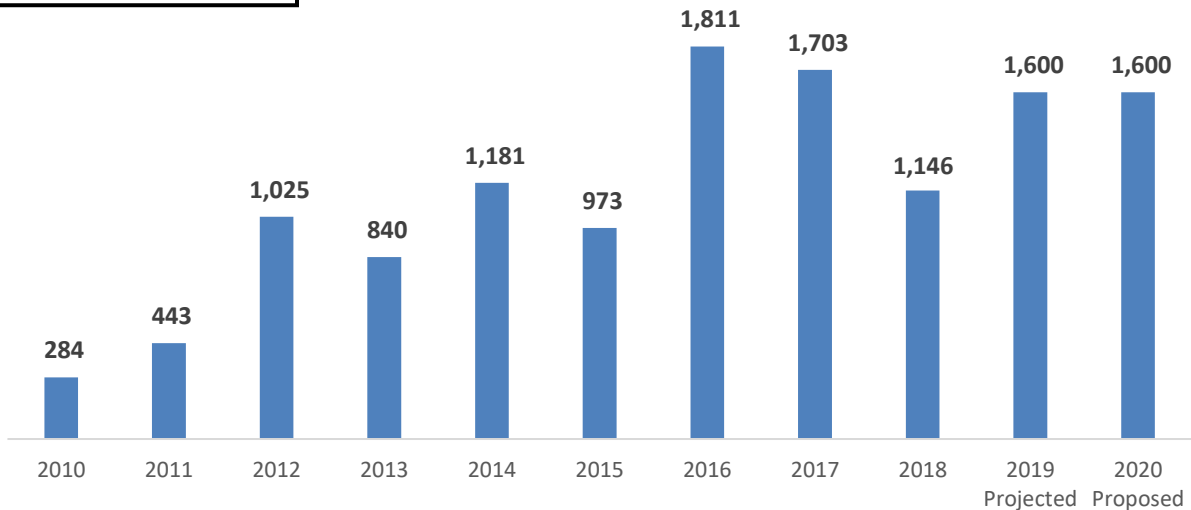
Description: Stormwater hours are spent on the culvert replacement program, cleaning catch basins, checking stormwater ponds at 621 Brown Deer and Ellsworth Park, and responding to storm events.

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: 1,045

Median: 1,025

Target: 1,600



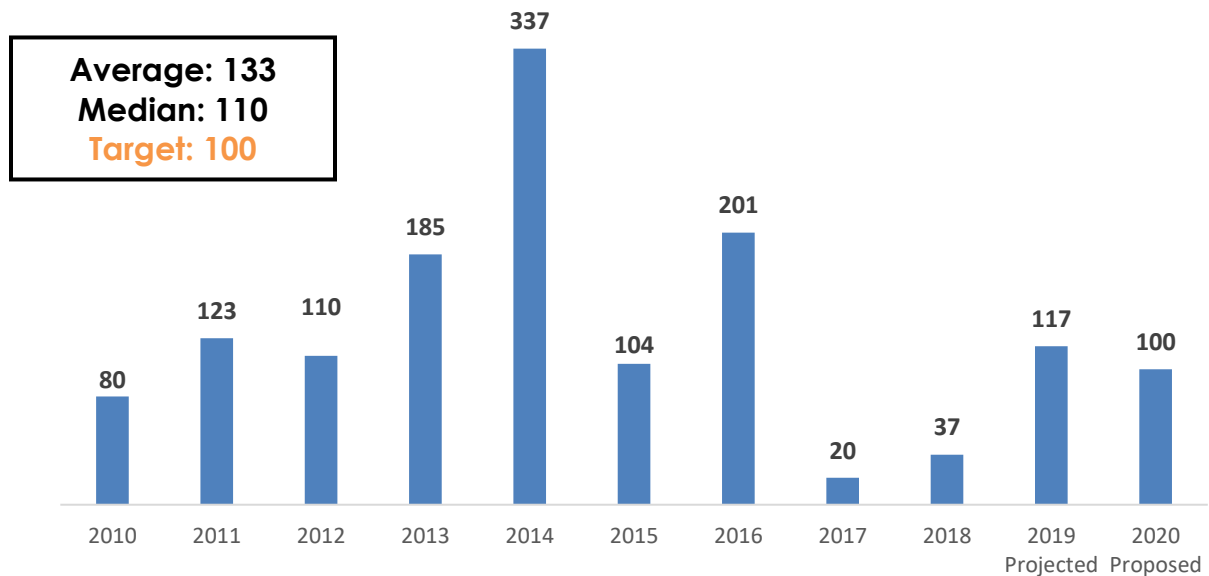
Analysis: There has been a significant trend upward in stormwater hours since the development of the culvert replacement program in 2016. However, it's important to note that there is more to stormwater management than the culvert replacement program which is primarily focused in the road project area.

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.



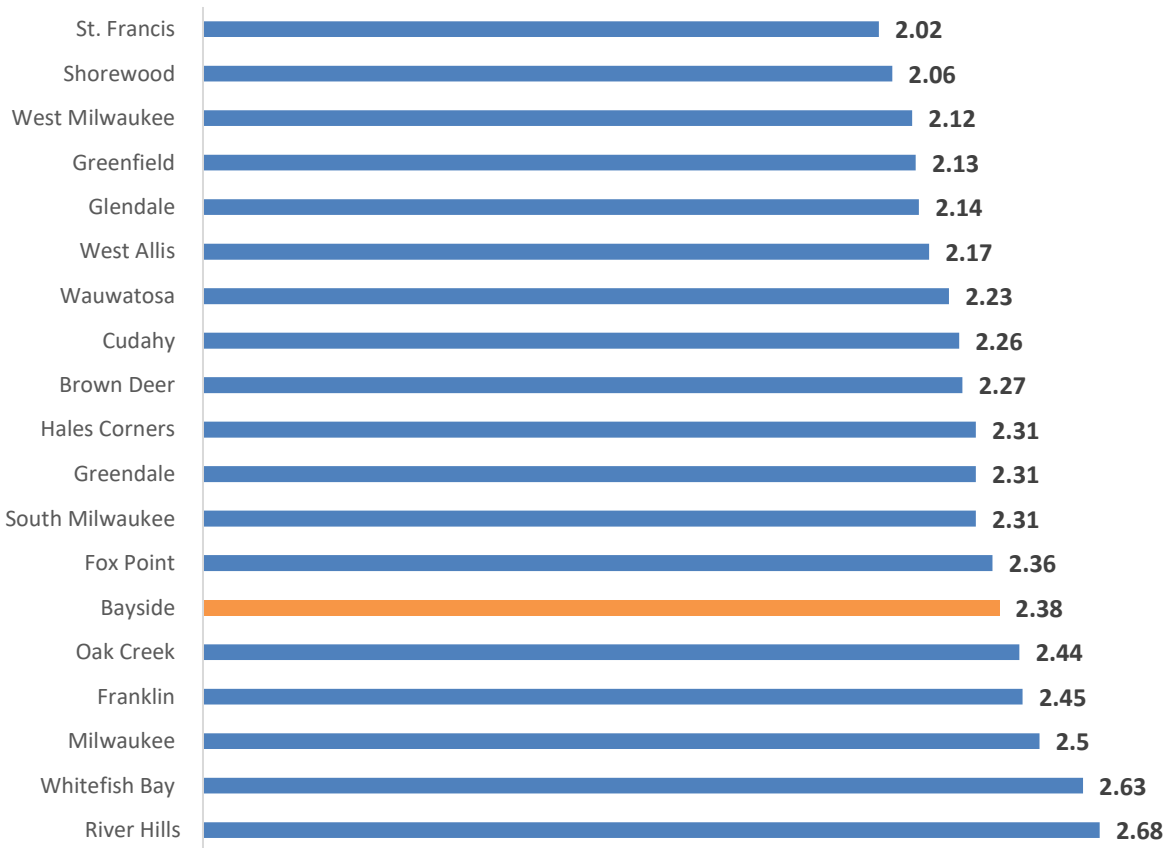
Analysis: From 2010-2018, the Village has planted a total of 1,197 trees in Village right-of-way, on publicly owned land, and on private property. The Wisconsin Department of Natural Resource's Urban Forestry Grant had been utilized to purchase the trees which would be planted in place of those removed 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.



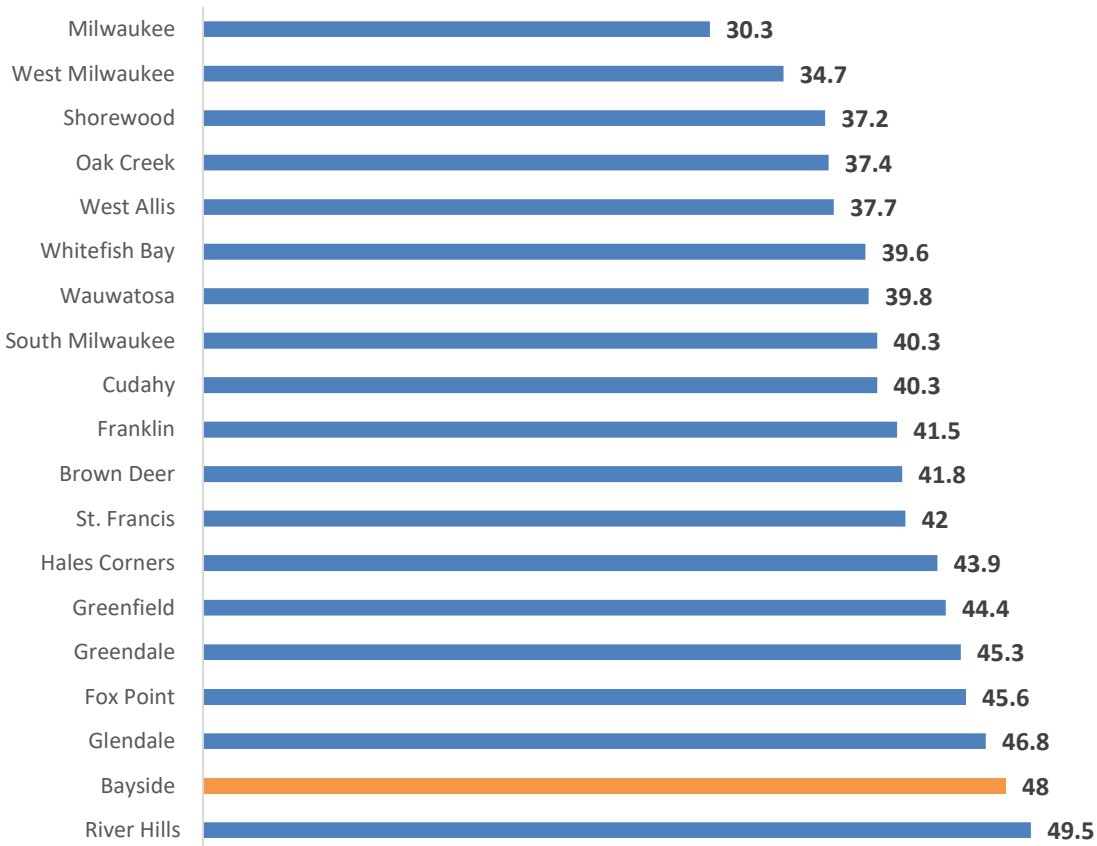
Source: US Census Data

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.



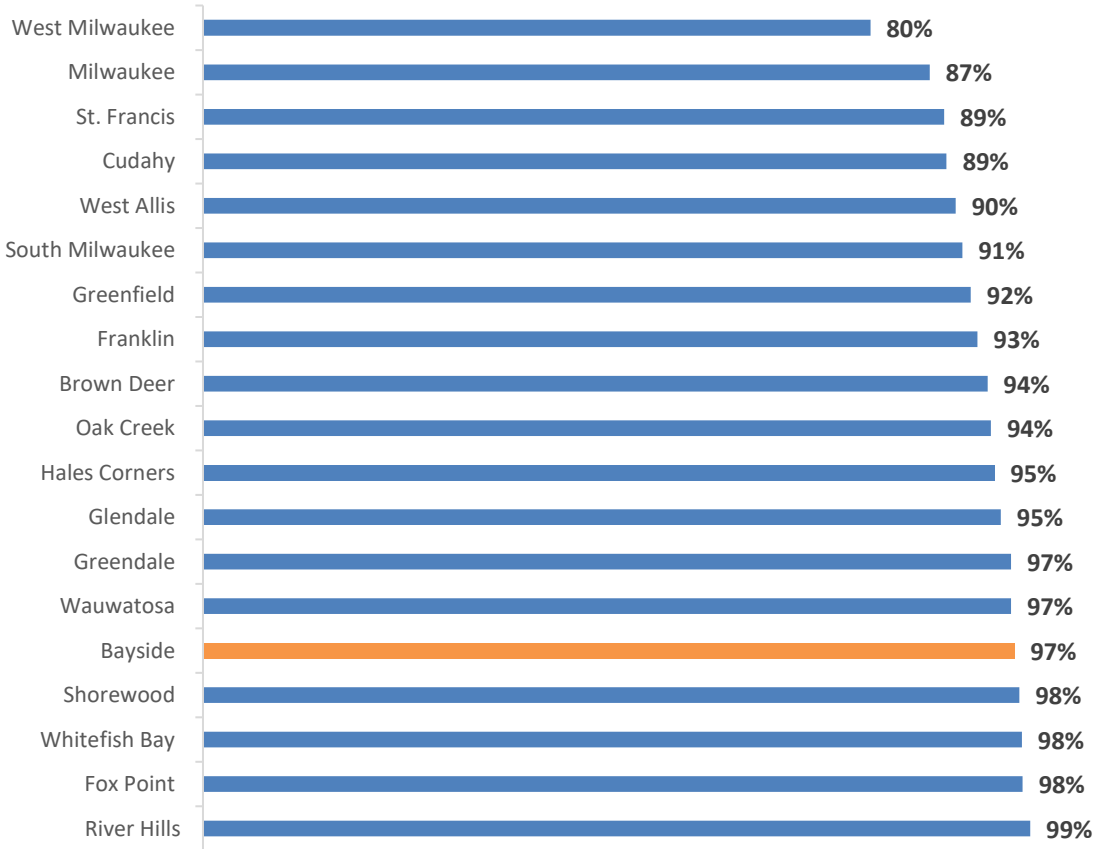
Source: US Census Data

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.



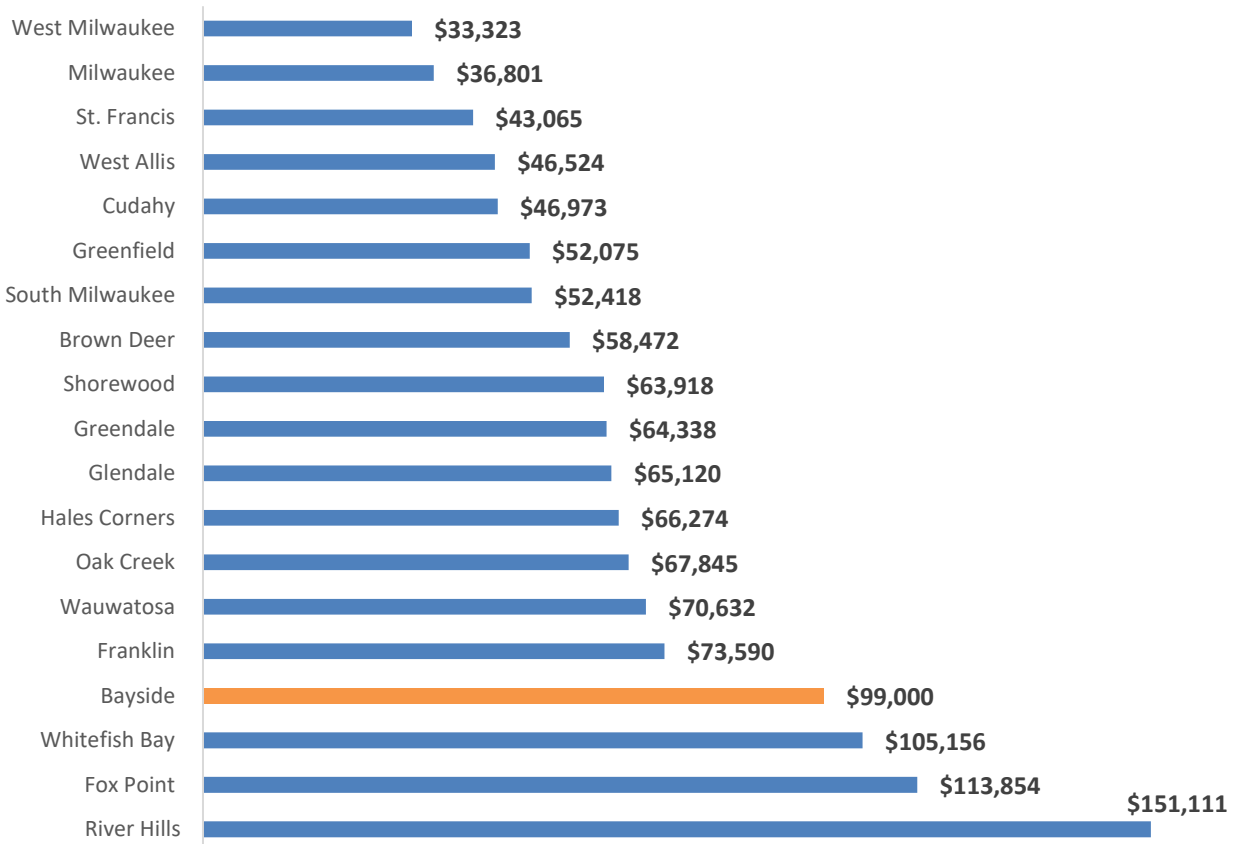
Source: US Census Data

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.



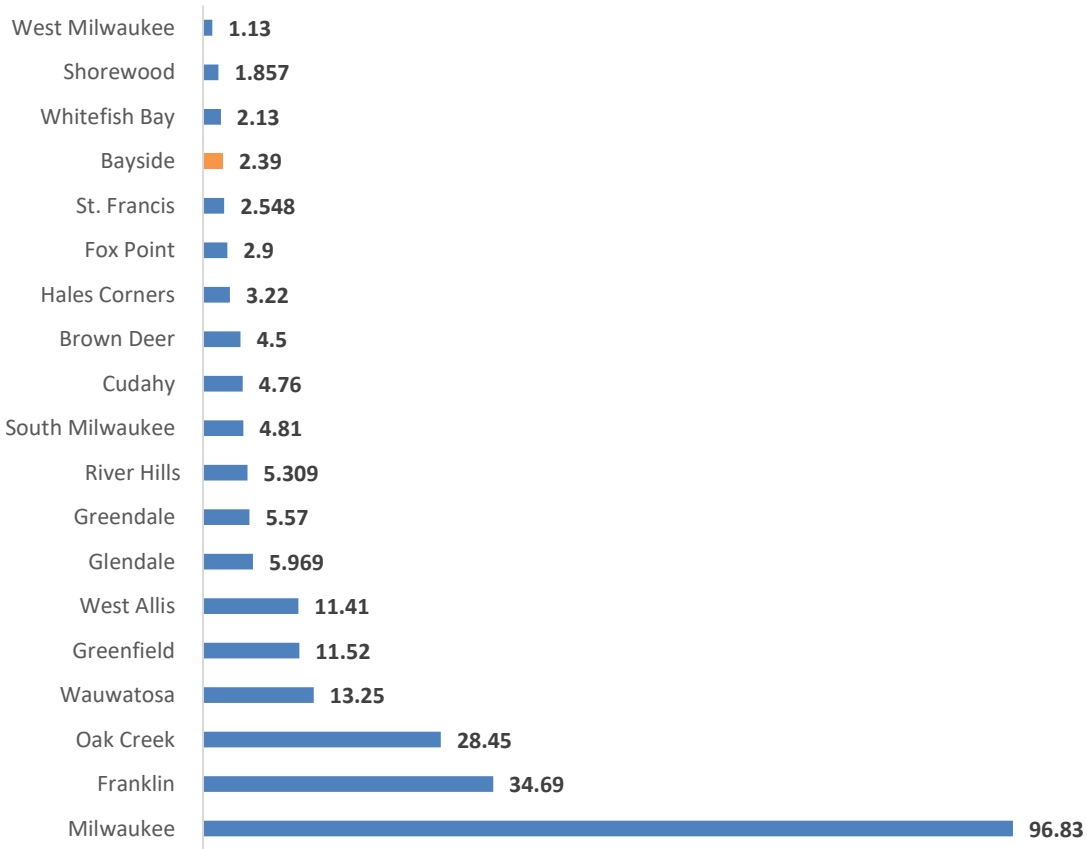
Source: US Census Data

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.



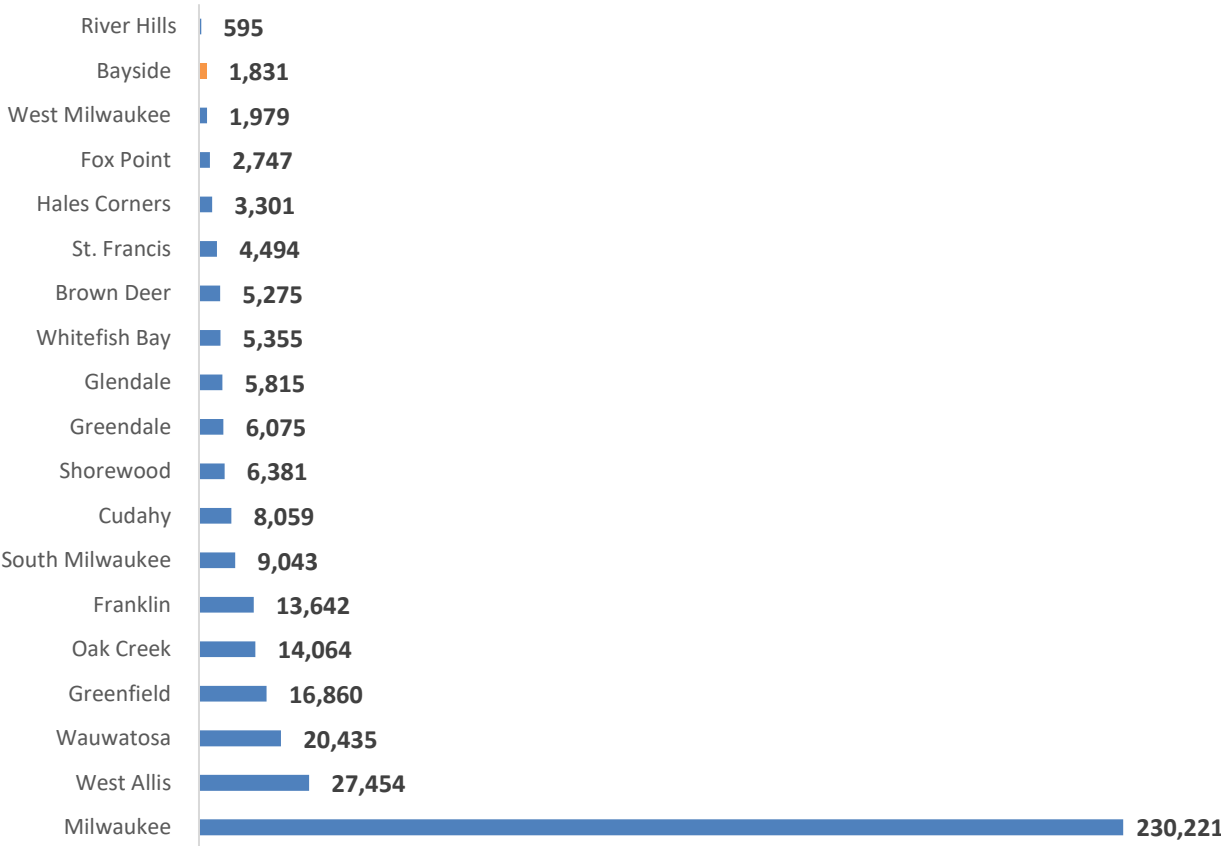
Source: US Census Data

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.



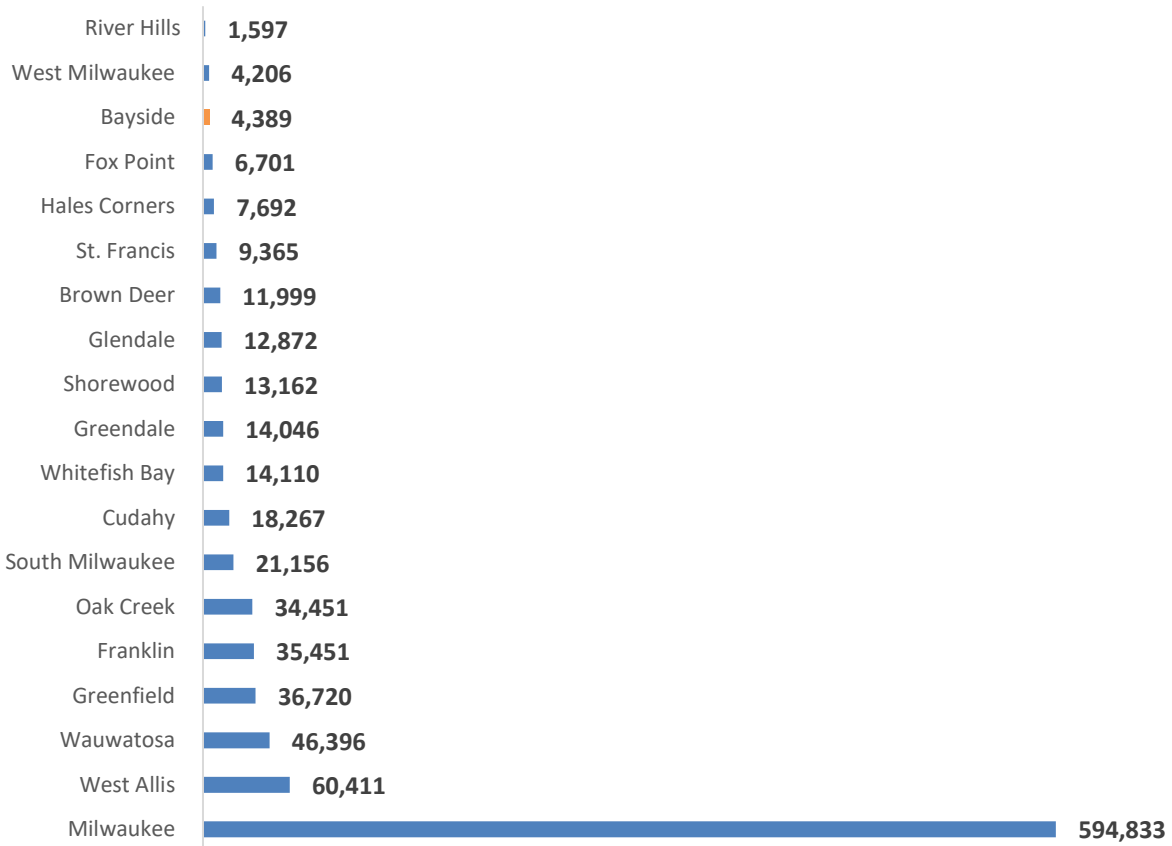
Source: US Census Data

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.



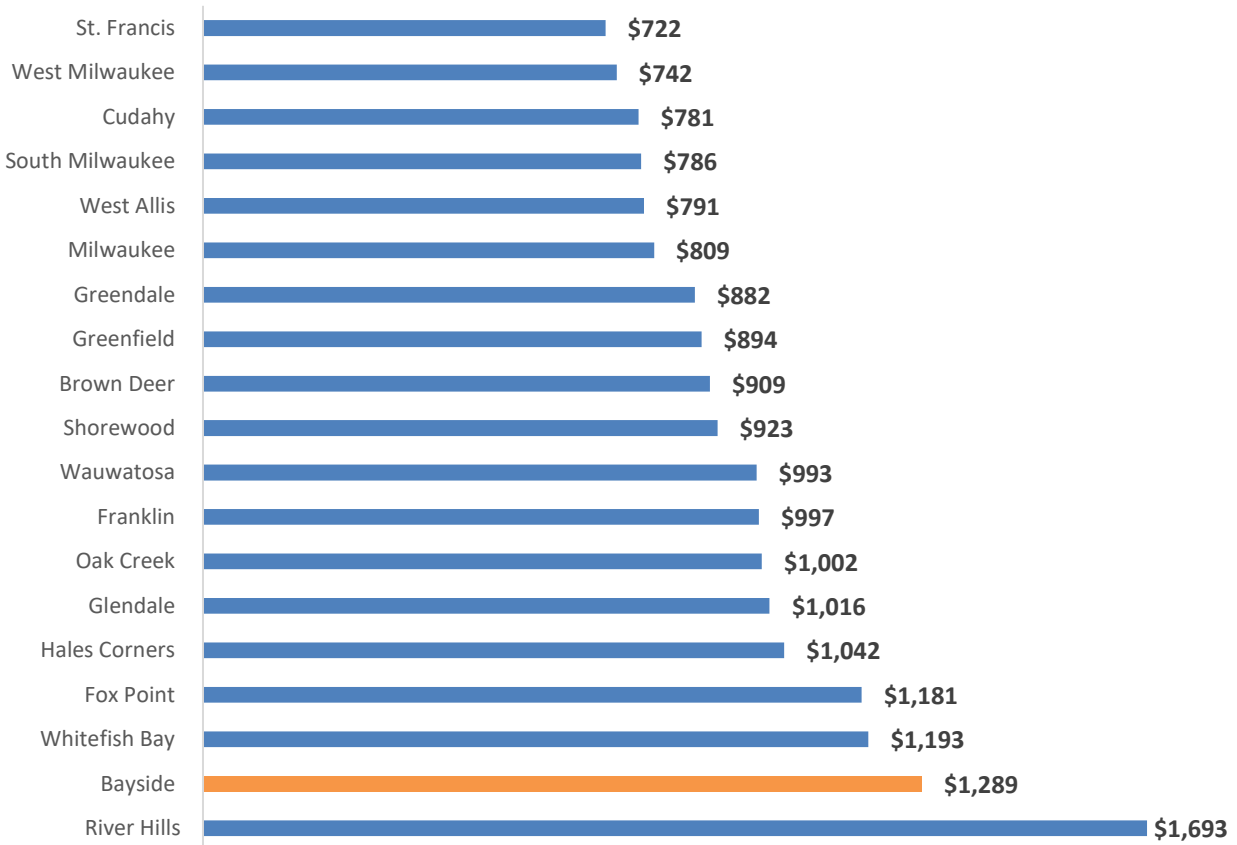
Source: 2010 US Census

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.



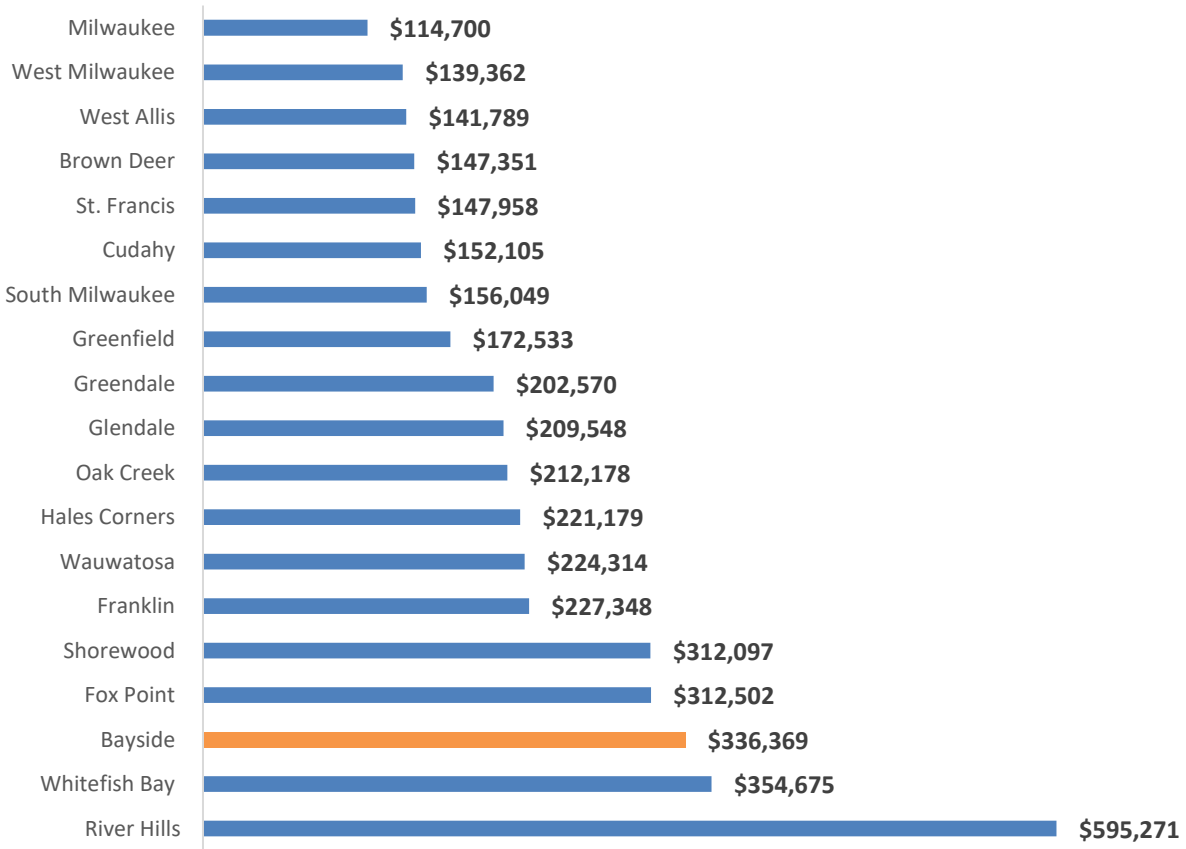
Source: city-data.com, 2016

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.



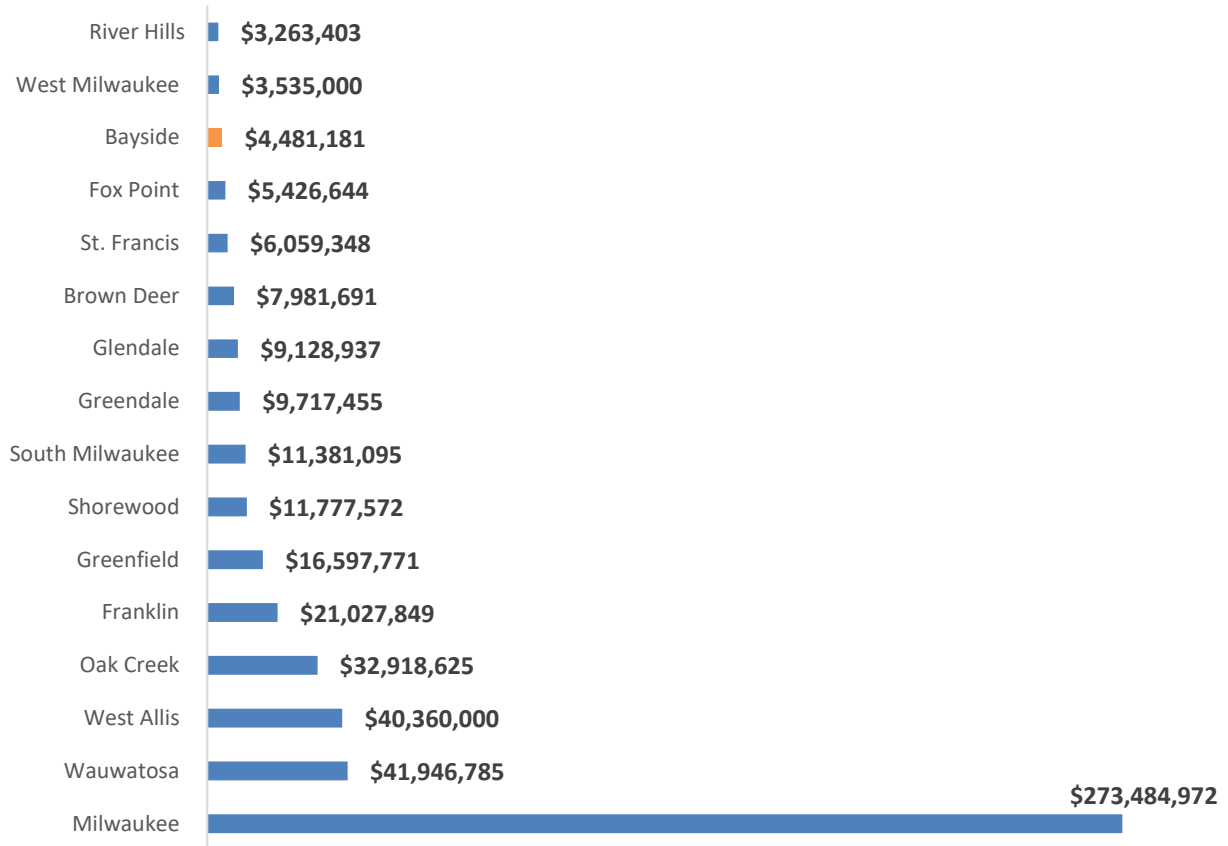
Source: city-data.com, 2016

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.



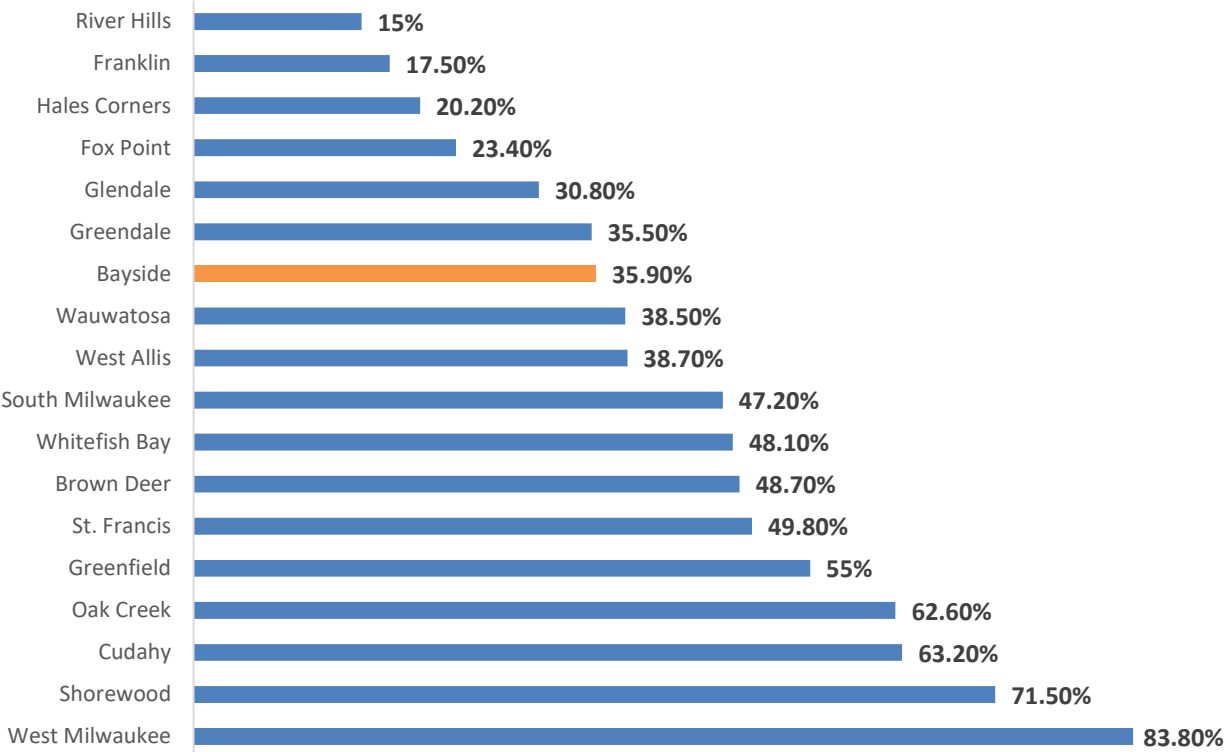
Source: Municipalities

Analysis: The Village continues to maintain an Aa2 bond rating due to its strong financial condition. Aa2 is the highest achievable bond rating given the Village's population. The Villages largest weakness with regard to bod rating is the lack of diverse tax base, being primarily residential.

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.



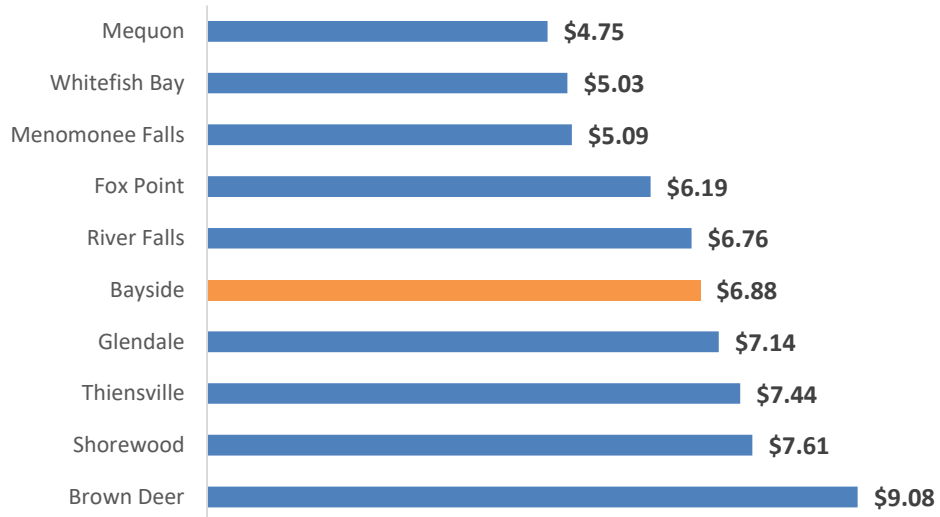
Source: Journal Sentinel, 2018

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

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 communications to Emerald Ash Borer to myBlue. 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

Communication: Connecting to the Community

Purpose

This case study explores the Village's practices and improvements in communication.

Strategic Initiatives

Service Excellence

Civic Engagement

Lessons

Lesson #1:

Communication is an important aspect of the relationship between government and citizens.

Lesson #2: Means of communication have progressed and improved over time.

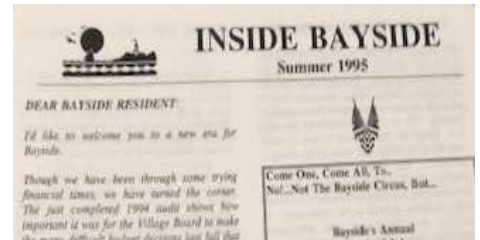
Lesson #3: Multiple means of communication allow more residents to be informed.

This case study explores how the Village of Bayside communicates with its residents. Over time, the Village has improved and expanded their means of sharing information with the community. In recent years, there has been an increase in online and social media presence which has allowed for quicker communication. As communication methods progress, the Village still maintains traditional forms of communication. Communication is a critical part of a well-functioning community and the Village of Bayside takes pride in their growing means of communication.

2004: Inside Bayside

In 2004, *Inside Bayside* was a quarterly newsletter and a main source for sharing important

information with the community. In this newsletter you could find articles about construction projects throughout the village or the recycling schedule for your neighborhood. Community events such as the annual Fourth of July celebration were advertised, and village board meetings were announced. During this time, you could also tune in to cable channel 13B on the A/B switch of the cable box to see the broadcasting of Village events and information. This broadcast was updated monthly to keep residents informed.



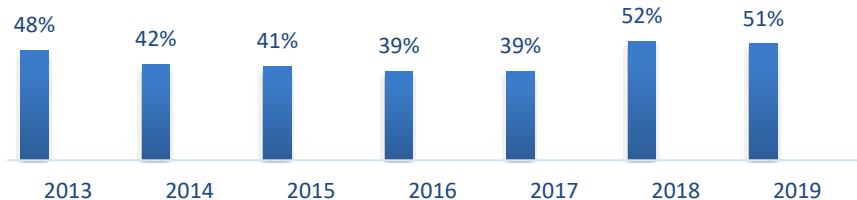
2005: Welcome Bayside Buzz!

A weekly newsletter distributed via e-mail was introduced in 2005 and increased communication. What we now know as the *Bayside Buzz* was referred to as the Manager's Report and the Manager's Memo in the early years. The *Bayside Buzz* allows

the village to update residents more frequently on happenings in the Village. The Village has sent out an average of 9,481 e-mails per month and had an average open rate of 46.3% which is 25.3% higher than the industry average. The *Bayside Buzz* is also available on the Village website, another great resource for residents.



Bayside Buzz Open Rates



The Village’s website has had a multitude of resources for residents to access since the early 2000s. The website has transformed into a virtual Village Hall available 24 hours a day, 7 days a week, 365 days a year. Information on how to apply, dispose, pay, rent, report, request, or schedule can all be found here. The most common pages visited on the website are Garbage and Recycling, Voting and Elections, Tax Information, Service Requests, and Police. Newsflashes provide more current information with revolving content. In 2018, the website had 124,282 page views, an increase of 18.3% from 2017.



Site Visits per Year

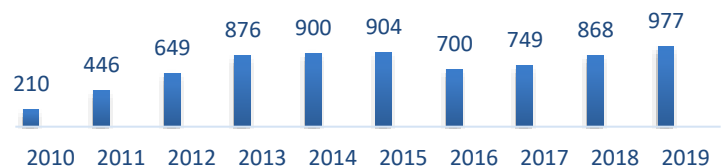


2009: Social Media

In more recent years, the prevalence of social media increased and gave us new platforms to share information quickly. Facebook and Twitter have been valuable additions to our means of communication.

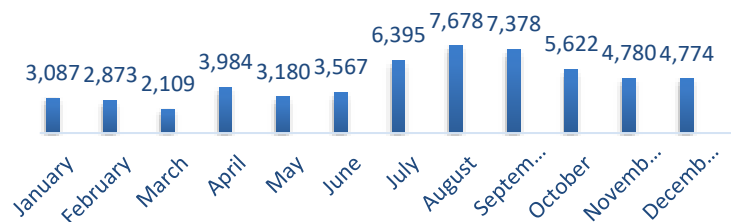
On Facebook, we can create upcoming events in the community, share photos and videos, and post updates and reminders about village happenings with the click of a button. Since 2009, we have acquired 977 followers; and in 2018, reached 160,230 Facebook users. We reach an average of 439 users daily. Our most popular posts contain information on community events.

Total Facebook Followers



Twitter is an additional communication platform we utilize. Since 2009, we have gained 334 followers and average 4,619 impressions per month. Again, updates and reminders about upcoming events are found here.

2018 Twitter Impression



2019: Access Bayside and Beyond

Today, Access Bayside can assist with many of your questions and concerns regarding the Village. Since 2017, it has been available online and as a mobile application, allowing residents to make a service request, access social media pages, make payments, and answer many other commonly asked questions. In 2018, there were 1,186 service requests and 66% of requests closed within specified service level agreements.

Conclusion

The relationship between the government and the citizens is stronger when there is clear and open communication. Over time, we have increased the different ways in which we share information with the community. In 1995 the Village had 20,340 communication interactions and in 2018, the Village had 396,850 communication interactions. As means of communication continue to progress, the Village will have continued opportunities to keep the community informed.

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 650 public ash trees with over 300 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 2020, the Village is putting a plan in place to remove nearly 300 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 (i.e. tree suckers)
- Bark splits
- Woodpecker feeding
- D-shaped emergence holes (1/8 of an inch)



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 did not have a 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.



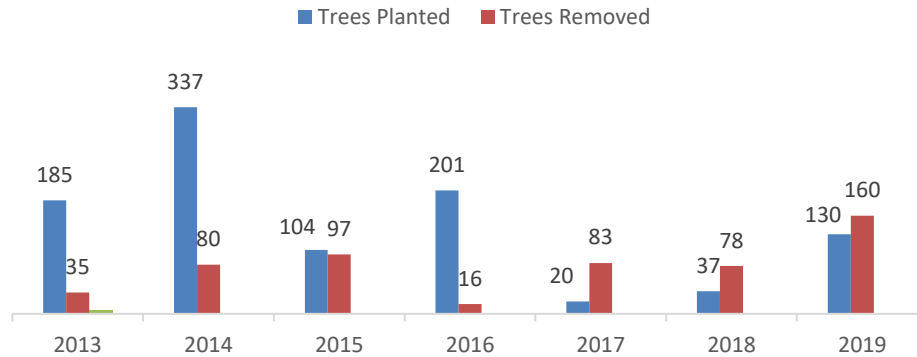
Replanting and Adopt-A-Tree Program

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.

Tree Removal and Planting



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.

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 eleven (11) years in a row, receiving the Tree City Growth Award for nine (9) 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 2019, the average time spent on a yard waste collection was over 120 hours per collection. However, this trend may be able to be reversed through efficiencies and innovation in collection methods. From 2011 to 2019, 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
2018	866	54.19
2019	807	62.07

So far in 2019, there have been six (6) regular and six (6) bagged yard waste collections. 464 hours have been spent collecting regular yard waste, with an average of 92.8 hours per regular yard waste collection and 5.67 loose piles per hour. Crews are averaging 31.6 hours per bagged yard waste collection and 7.74 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 than a regular yard waste collection.

2019 Yard Waste Collection Statistics								
Regular Yard Waste Piles Collected	On Demand Piles collected	Bagged Yard Waste Piles Collected	Regular Yard Waste Hours	On Demand Hours	Bagged Yard Waste Hours	Regular Yard Waste Piles Per Hour	On Demand Piles per hour	Bagged Yard Waste Piles Per Hour
2,635	693	1,223	464	173	158	5.67	4.0	7.74

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.

Getting Help When Seconds Count: The Role of 911 Telecommunicators

Purpose

This case study examines how the Bayside Communications Center processes calls in an efficient and timely manner.

Strategic Initiatives

Service Excellence
Sustainability
Civic Engagement

Lessons

Lesson #1:

Streamlining call processing for the telecommunicators resulted in increased efficiency.

Lesson #2: Staffing levels determined necessary to manage volume increased.

Lesson #3: Policies that streamline dispatching and effectuate changes necessary to dispatch resources.

One of the strategic initiatives of the Village of Bayside, as adopted by the Village Board of Trustees, is Service Excellence. The Bayside Communications Center focuses on providing excellent service to ensure the safety and timely dispatch of police/fire apparatus to the citizens of the North Shore communities.



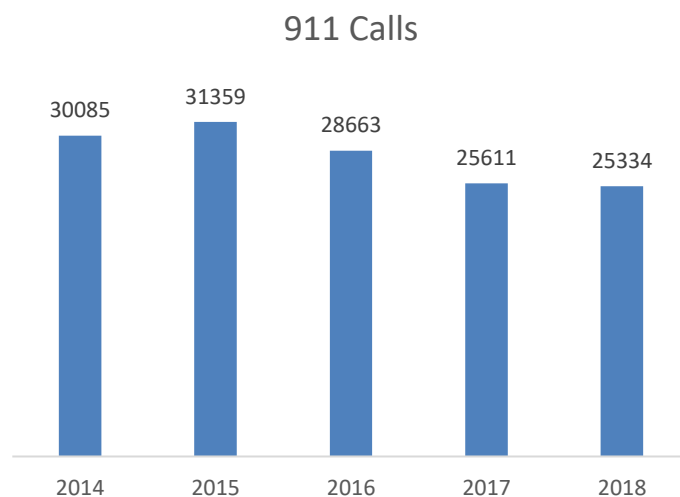
History

In 2012 the communities of Bayside, Brown Deer, Fox Point, River Hills, Glendale, Shorewood, and Whitefish Bay consolidated into one location serving the seven communities.

In addition to the financial savings for the communities and technological advancements provided by Bayside Communications Center, one major enhancement was provided by the streamlined dispatching process and standardized training, which equated to reduced response times for the citizens in the North Shore Communities.

The Proof Is in The Numbers

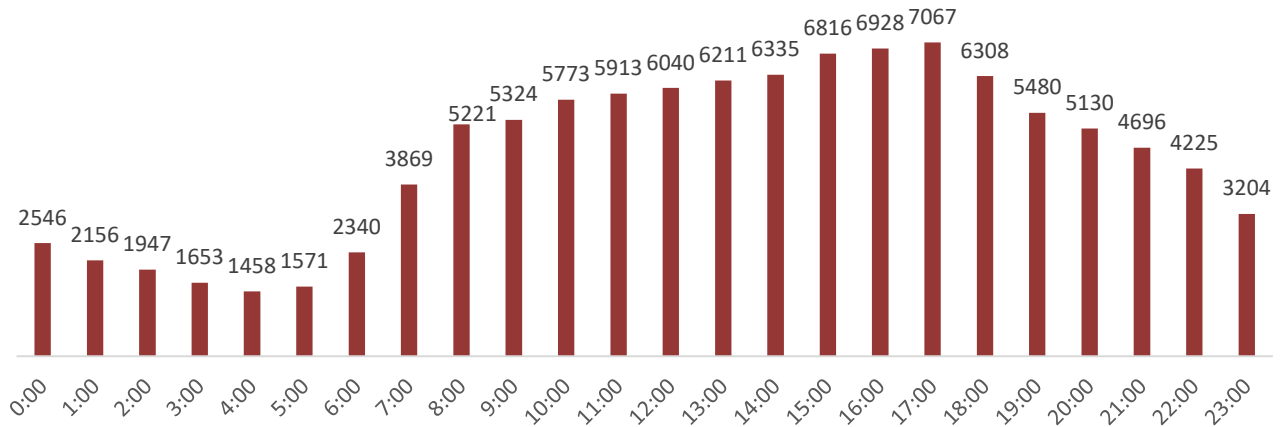
With the consolidation of the seven communities, it was evident that the call volume would be impacted in the new center. Prior to consolidation, Bayside Communications Center processed approximately 25,000 phone calls annually (non-emergency and 911). Fast forward to 2018, that volume has increased to well over 120,000. In fact, the center answers well over 25,000 911 calls annually.



Calls by The Hour

As you can imagine, much of the operation of Bayside Communications Center is dictated by call volume. Data is analyzed and gathered to identify trends. One measure utilized for staffing decisions and scheduling has to do with the breakdown of call volume by hour of the day, as identified below. The graph dictates that the busy time of day is between the hours of 1pm-7pm.

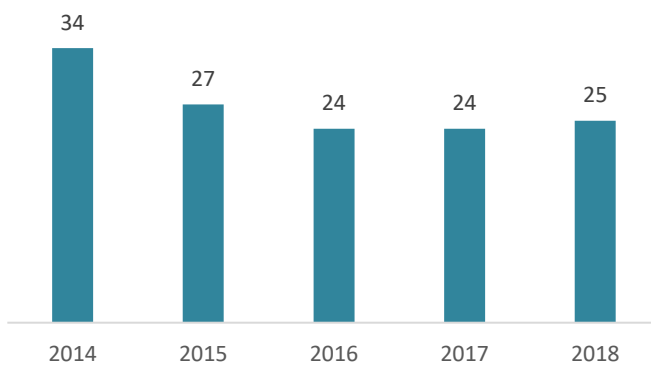
2018 Calls by Hour



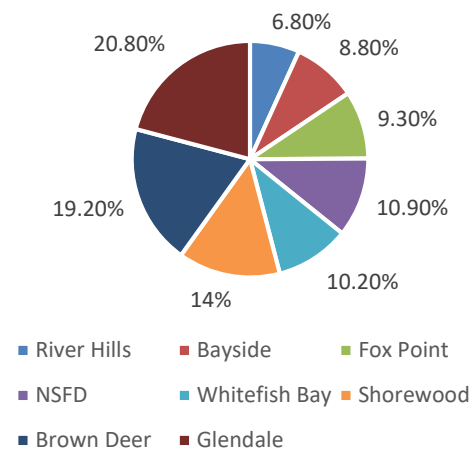
Taking on the North Shore, One Community at a Time

Life in a consolidated center means streamlining procedures for the group as a whole to create one standardized method. While this has been time consuming, it was necessary to create effective dispatching techniques. When you look at the calls by community that are handled by the Bayside Communications Center, it is evident that timeliness is a key element in call processing. Below is a breakdown of the dispatch handling time as well as calls by community. Brown Deer and Glendale are both consistently higher in call volume than the neighboring communities. Dispatch personnel are divided between the north and south communities, geographically to balance out the volume of activity.

Dispatch Handling Time (seconds)



Calls for Service by Community



Mission Critical: Staffing for the Future of 911

Purpose

This case study examines staffing and retention at Bayside Communications Center.

Strategic Initiatives

Service Excellence

Sustainability

Civic Engagement

Lessons

Lesson #1:

Dispatching is an inherently stressful career, and as such centers suffer staffing shortages

Lesson #2:

Staffing and retention are factors that can weigh heavily on centers and impact call processing

Lesson #3:

Recruitment measures and training can have an impact on the retention rate

The Bayside Communications Center is staffed 24/7, 365 days a year with staff aligned to the community based strategic goals of the Village of Bayside to provide service excellence to the North Shore communities.



Reality of Dispatch

911 dispatchers are typically the first people you talk to in an emergency. They deal with split second, life or death situations decisions, and do so with tact and calmness in their voices. There is no doubt that they are a required lifeline in public safety, yet the industry as a whole is suffering significant staffing issues.

Dispatching jobs by nature are inherently stressful. The shifts are generally 8-16 hours in length, including weekends and holidays, and dispatchers often experience mandatory overtime. Dispatchers often talk to callers in crisis who are scared, upset or confused, and they cannot afford to make a mistake. The pace of the job and the nature of the calls make this an extremely stressful position.

911 Police and Fire Dispatchers:

Staffing is a nationwide crisis in 911 dispatch careers. Although unemployment is low, those that are screened for this position and are hired spend 4-6 months in training. Successfully passing all the components and being certified to work on their own is only one hurdle. The high-pressure responsibility of making decisions with lives in the balance is something that cannot be truly measured until you have spent time in this profession. It takes a special person to do the job of a dispatcher and be the calm behind the storm.

Employed 911 Dispatchers in US	95,450
Projected Rise in employment	8%
Median hourly wage	\$19.06
Median annual salary	\$39,640
Estimated annual 911 calls in US	240 million

Staffing at Bayside Communications Center

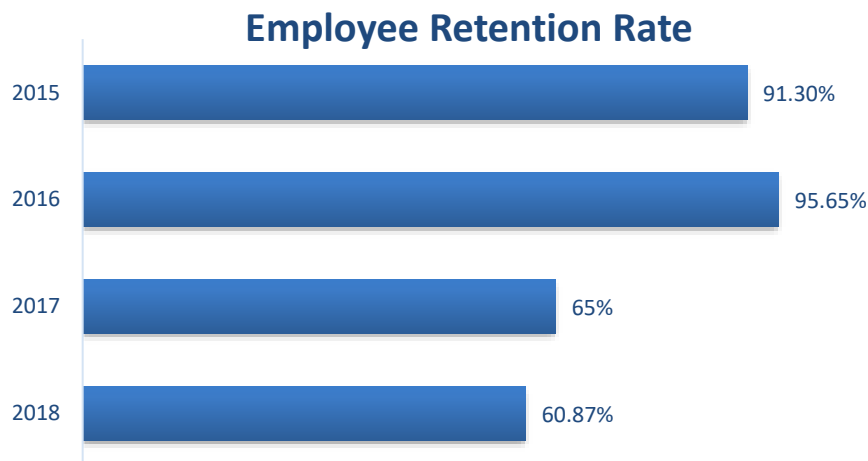
Bayside Communications Center is staffed with 23 individuals, including the Consolidated IT Services division. All staff are trained according to best practices and standards identified by Association of Public Safety Communications Professionals (APCO), and National Emergency Numbers Association (NENA). Training can be overwhelming and requires passing of all components of dispatching, knowledge of procedures and use of standardized equipment.

Upon completing training minimum staffing is set at 4 dispatchers between the hours of 6:54am-11pm and drops to a minimum of 3 dispatchers between 11pm-7am.

Retention Rates

The 911 profession is facing a nationwide shortage, largely contributed to the stress and demands associated with a career in 911. Studies indicate a national turnover rate of 17-19%, essentially two out of every 10 telecommunicators leave the profession annually. Whether it's the hours, lack social life, shiftwork, or pressure of the job, centers across the nation are struggling to get staff and, more importantly, to keep them. In this industry there is no room for error, and the burnout rate is high.

Retention rate is one method on tracking and preparing for vacancies. Bayside Communications retention rate has remained at an average rate of 78.25% over the last 4-year period, which is remarkable in this industry. Some of the vacancies we experienced were attributed to employees who progressed on to Police Officer positions, or other career paths that did not require work on the weekends. Dispatching is a stressful job that not everyone is cut out for, and quite frankly requires passionate individuals who are dedicated to serving the communities. Through thorough screening of potential hires and ongoing training initiatives, dispatching is a rewarding career for the right individual.



Making Progress: myBlue Year One

Purpose

This case study examines the outcomes of the myBlue Sector Officer program and lessons learned in the first year.

Strategic Initiatives

Service Excellence
Civic Engagement

Lessons

Lesson #1: Selection of the officer is not an option, and therefore training, monitoring, and coaching is needed at some level for every officer.

Lesson #2: Residents who are properly informed about the program's purpose will support the program as it grows.

Lesson #3: External influences must be expected and a method to collect and measure service levels, attitudes, and enthusiasm must be in place.

This case study examines the first year of the *myBlue* Sector Officer Program, which has the mission of delivering a personalized law enforcement service to eight pre-defined neighborhoods. The program commenced in earnest in April 2019.

This case study will answer and examine three key questions in the inaugural year of the program:

- 1) To what extent did the Sector Officers develop a personal connection to the residents in their section of the Village and how did the resident(s) respond to the effort and/or participate in a dialogue with the Sector Officer (e.g. invite the officer to a neighborhood function, ask questions, report an incident or a need)?
- 2) What resources were expended?
- 3) Did actual outcomes include a reduction in crime, increased levels of reporting, any change in communal behaviors?

Outcomes

Sector Officers were required to submit a brief summary of their activities each month. Those comments were compiled along with other indicators such as 3rd party comments, observations, and service level increases where possible.

1) Developing a personal connection – every Sector Officer realized a certain degree of success. The largest single factor that determined successful connection was “officer personality”. The highest connection levels came from officers who had an active, people-oriented personality wherein they were comfortable initiating visits and discussion. Officers who less naturally interactive had a lower level of personal connection. The second highest factor was “belief in the mission”, wherein officers understood the connection between dialogue and community safety/appearance.

By the end of September, officers reported an average of 65% of residents who were contacted face-to-face. Seven out of eight officers reported that at least 95% of the homes were introduced to the officer and to the program by means of a flyer. The eighth officer was hired in mid-2019 and was introduced to his sector in late September.

Participation levels among residents was low but enthusiastic. Five of the eight sector officers were invited to a total of 11 “events” by residents who conducted block parties or group coffee-meetings. Officers reported that those residents who did respond did so more

than once. In some cases, residents recognized and greeted their officer outside of a structured setting.

2) *Amount of resources expended* – Hours of staff time (not including the Police Chief) spent actively reaching out to residents, conducting programs or talks, or performing administrative work (letters, reports, file maintenance) is estimated to be 2,200 hours over six months, which also included code enforcement work. Approximately 40 hours of overtime were dedicated to various programs and events. Approximately \$300 was spent on materials, printing and supplies.

3) *Change in incident levels, reporting levels, and behaviors* – Generally, police activity levels in the Village increased, although it is not necessarily a result of the *myBlue* program. During the first year of the program, two sector officers were released from basic field training into full duties, which also included working in their sector. Also, in the first year, two other officers were hired and placed into police service (they are not sector officers). These four officers, combined with the work of two newly promoted lieutenants, added to the 18% increase of police reports through September 2019. No empirical data collected indicated a connection between increased reporting and the *myBlue* program could be found, although subjective information indicates an increased connection between the comfort of the resident in calling for service to the increase call volume.

Observations by the Police Chief and lieutenants revealed an increased level of interaction between residents and the Police Department. People spoke of the program in conversations, referred to the program in emails and correspondence, and appeared in large numbers to the inaugural *myBlue Night Out* event. Based on conversations with sector officers, residents felt comfortable waiting for hours or even a couple of days (due to scheduled days-off) for police to respond to their request when they were given a choice to have their “*myBlue* officer” answer their request or have an immediate response by a different officer with whom they were comfortable. In two cases, mediation conducted by the sector officer saw moderate success.



Mission Enlargement

Midway through the program year, the Village experienced an increase in code-enforcement issues. In a pro-active move to address the deadly emerald ash-borer tree disease (Village ordinance requires trees to be removed by homeowners) the *myBlue* sector officers were quickly tasked with educating residents and enforcing the codes dealing. This was unexpected and, in some instances, lead to a change in “mission enthusiasm” by the sector officer.

Conclusion

In commencing the *myBlue* program, officials knew that the program was a true “social experiment”. This program is dynamic and adaptive, as experienced when the mission was enlarged. The program is flexible to the changing environment and level of support within the Village government. While the level of one-on-one contact fell slightly short of the 70% goal, lessons were learned in the first year. In its first year the Police Chief deemed the program to be successful and continued monitoring and course corrections are indicated.

Sector Chiefs brought added personal touch to public safety and increased the trust that the residents of Bayside have in their public safety providers. Better reporting of incidents and needs did, in fact, originate at the residents’ level. It is believed that because of a deeper connection to the Police Department coupled with enhanced services, residents did feel connected.

Creating a Legacy: MyBlue Police Neighborhood Foundation

Purpose

This case study examines how the police mission to identify problems and serve Bayside can be enhanced by private funding.

Strategic Initiatives

Service Excellence
Civic Engagement

Lessons

Lesson #1: By involving citizens in the overall mission of the *myBlue* program, goals can be expanded and connection with the public can be increased.

Lesson #2: Private funding support will allow the Police to offer educational opportunities and deliver increased services.

Lesson #3: The Foundation can act as an incubator for creative ideas and programs.

This case study explores how the mission and services of the Police Department can be enhanced with private financial support from a charitable foundation, to be called the *myBlue Police Neighborhood Foundation (mB-PNF)*.

myBlue

In 2018 the Police Department trained eight police officers on the appropriate methods to connect with eight geographic sections of the Village, all residential but diverse in composition. The initiative, entitled *myBlue*, commenced operation in April. Early endeavors were successful but were limited by a lack of funding. Small programs such as a *myBlue* challenge coin distribution, *myBlue Night Out* neighborhood picnic, and *myBlue* police trading card program was funded by donations.



Foundation

The Foundation will be chartered as a nongovernmental, nonprofit corporation organized "exclusively for charitable purposes" under Section 501(c)(3) of the IRS Code. The Foundation will be supported by donations from the public and by corporate gifts. Activities will include charitable or educational purposes that serve the Bayside Police mission. The Foundation is to be exempt from income tax. The *mB-PNF* will be a legacy foundation that, if properly constructed, will grow and sustain itself through donations and offer an expanding portfolio of grantees and beneficiaries.

The Foundation will be incorporated in Wisconsin, where it will conduct its business. Articles of incorporation will govern its management and the governing board will be recruited from the business and residential community as well as other communities of interest such as the schools, houses of worship, and demographic subgroups.

By-laws governing the Foundation's internal operating rules will be drawn, including terms of office and fiscal year. Ethics policies will

handle instances where the personal interest of a board member or office are at odds with the best interest of the *mB-PNF*, to include:

- Prohibitions or limited transactions where conflict is an issue;
- Requirements that board members to disclose potential conflicts;
- Requirements that board members to recuse themselves from making decisions in which they have a personal interest; and
- Establishes guidelines for requiring competitive bid processes for transactions over a certain dollar amount, to ensure that organizations are getting fair value.

Funding guidelines will spell out the interest areas, the process by which it distributes funds, and who it will request grants from, including the selection of grantees. In the future, the mBPNF Board will decide to give grants only to organizations that it identifies, or to accept grant proposals from charities who want funding.

Outcomes

The presence of a governing board who understands the mission and can deliver a network of interested businesses and residents will provide a donor base as well as foster creative thinking about how Bayside Police can expand and enhance their services.

- A governing board of 5 members will be created
- A strategy will be created to sequence growing stages of service to both the community and the Department
- Less than 15% of the revenues will be expended on administrative costs (e.g. legal fees, accounting services)
- Donations in excess of 1% of the Police Budget will be realized by the end of the fiscal year



The fundraising performed by the governing board will augment, but not supplant, the Village budget to increase the stock of promotional materials, purchase equipment that has a direct correlation to the mission, and to pay for public programming such as social services to an aging population, citizen volunteer groups, citizen police academies, disaster preparedness, and community emergency response teams.

- Two unfunded programs will be designed by Police staff and funded by the Foundation
- Educational material for specific stakeholder groups will be provided by the Foundation

Conclusion

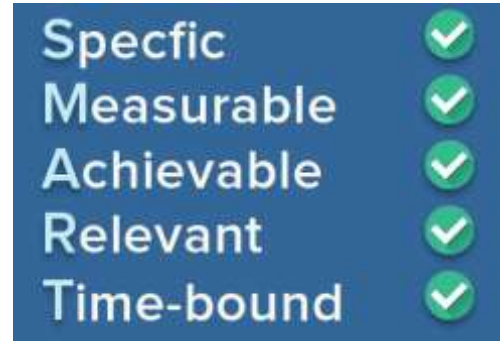
Private backing from a charitable foundation, such as the *myBlue Police Neighborhood Foundation*, has proven to be an effective method to direct and focused support of a Police mission by creating a funding mechanism, an environment to consider new ideas, and create a legacy of service. Keeping donations within the community is important to many donors. By operating a successful foundation, whose mission it is to assist with public safety programming and service delivery, the community advances its own safety and wellbeing.

2020 Goals

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 2020. 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, 2019, and October 1, 2020.



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?

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 2020 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.

2020 Goals

Fiscal Integrity: Provide strong current and future stability

Goal 1: Sound Financial Management

- Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
- Complete Village audit with no new material weaknesses.
- Administer Village Financial Management policies.

Goal 2: Financial Stability

- Continue implementation of 2018-2023 Village Long-Term Financial Plan.
- Develop 2021 budget, compliant with levy limits and expenditure restraint programs, preserving fund balances and reserves.
- Seek levy limit exemption for joint Public Safety Communications Center expenses.

Goal 3: Collaborative Service Enhancements

- Identify joint purchasing and collaboration efforts with other government agencies.
- Develop grant exploration team and identify \$250,000 in new revenue sources, operational savings, collaboration with other municipalities, and grants.
- Coordinate internal Financial Steering Committee.

Goal 4: Cybersecurity and Data Integrity

- Enhance disaster recovery, continuity of operations, and mobility protocols.
- Heighten employee awareness to cybersecurity, threats, and breaches.
- Increase data management efficiency, organization, and utilization.

Fiscal Integrity

2020 Goals

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

Goal 1: Community Outreach and Engagement

- Continue existing Village communication programs.
- Develop communications strategy and enhance methods and content of Village Communications.
- Coordinate community events.

Goal 2: Citizen Self Enablement

- Enhance usage of Access Bayside.
- Formalize myBlue Neighbor Mediation Program.
- Develop comprehensive list of frequently asked questions.

Goal 3: Community Enhancement

- Update Village-wide Strategic Plan.
- Educate residents on Village operations.
- Strengthen community standards program and enforcement.

Goal 4: Virtual Engagement

- Develop Village/departamental customer service surveys.
- Redesign Village website.
- Improve building permit and inspection compliance resources.

Civic Engagement

2020 Goals

Service Excellence: Provide solution-based innovative services

Goal 1: Customer Service

- Define customer service level agreements, metrics, and monitoring program.
- Enhance myBlue service model and initiate Public Works myCrew community liaison program.
- Develop department/operational service area business plans.

Goal 2: Data Collection and Analysis

- Develop monthly performance measurement report.
- Receive International City/County Management Association Center for Performance Measurement Certificate of Excellence.
- Apply for Smart City Certification.

Goal 3: Proactive, Solution Based Services

- Optimize technological service delivery solutions, with each service area identifying two implementable solutions.
- Cultivate employee situational awareness and proactive problem identification.
- Establish internal Innovation Council.

Goal 4: SMART Goals

- Develop cascading SMART goals for all Village employees.
- Implement new employee performance management evaluation systems.
- Update employee recognition program.

Service Excellence

2020 Goals

Sustainability: Provide solutions to promote the Village resources.

Goal 1: Green Practice

- Administer Emerald Ash Borer and Urban Forestry Management Plan.
- Explore alternative energy sources for Village facilities, equipment, and operations.
- Identify alternative collection material disposal methods and resources.

Goal 2: Green Policy

- Enhance recycling and reusable material education and disposal efforts.
- Update Sanitary Sewer Private Property Inflow and Infiltration policies.
- Conduct Village-wide stormwater flow path model social mapping.

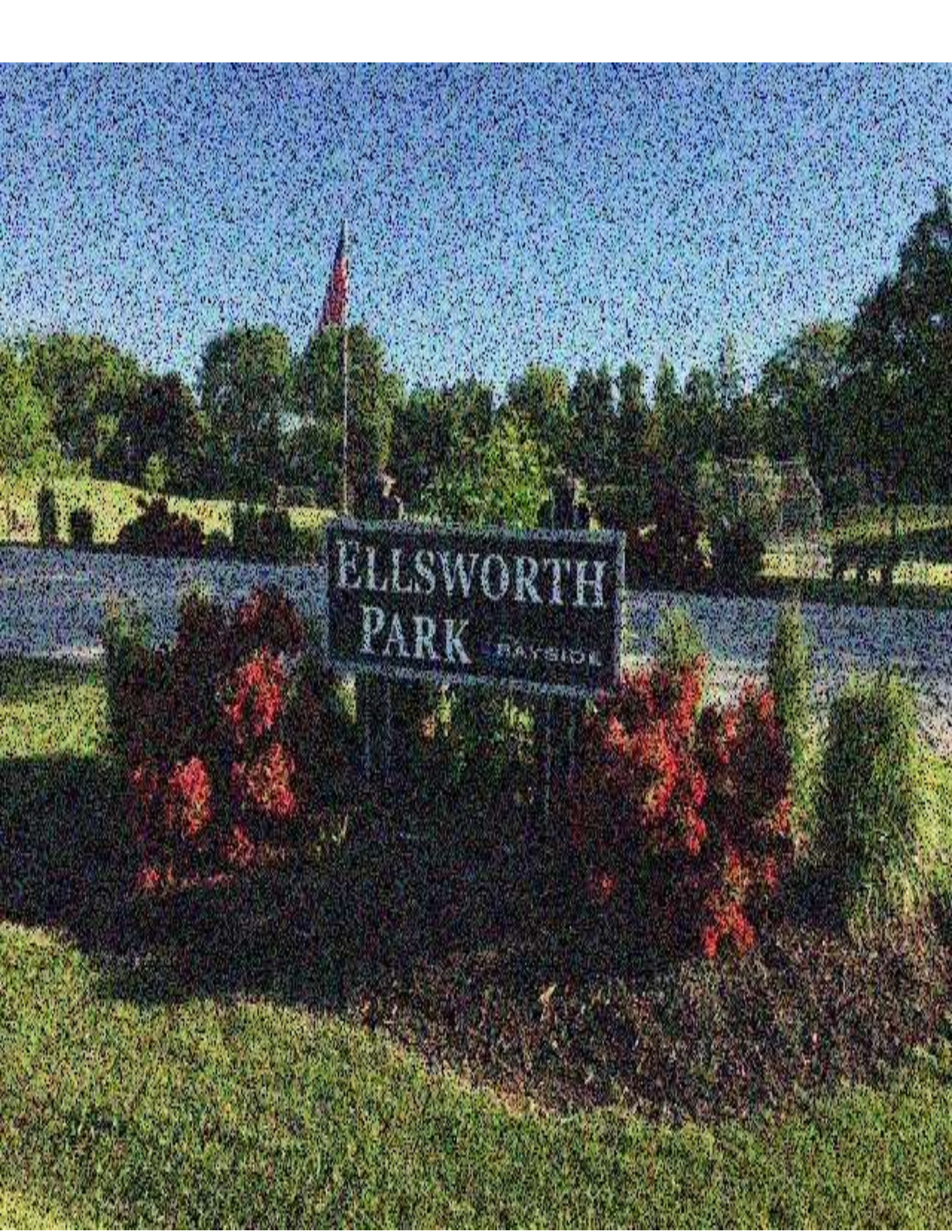
Goal 3: Healthy Infrastructure

- Update five (5) year capital improvement program and plan.
- Manage 2020 capital projects.
- Conduct stormwater management study update.

Goal 4: Employee Development

- Develop enhanced labor management programs.
- Increase employee cross-training, mentoring, and Leadership training.
- Continue leadership succession planning program.

Sustainability



ELLSWORTH
PARK RAYBION

BUDGET OVERVIEW

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

The budget guidelines approved by the Board of Trustees were used as the foundation to create the 2020 financial blueprint for the Village. The 2020 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 2020 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.



2020 BUDGETARY GUIDELINES

The budget for the Village is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Board of Trustees. This section describes the guidelines that govern the preparation and implementation of the Village's budget. Each year, the respective subcommittees and Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The 2020 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

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

2020 BUDGET SCHEDULE

June 2019

- 1 Capital Improvement Plan (CIP) documents distributed.
- 30 2020 Departmental/operational budget worksheets distributed.
Capital Improvement Plan (CIP) requests due.

July 2019

- 11 2019 revenue and expenditure projections due.
2019 department goals and strategic initiatives update due.
- 18 Initial 2020 sub-committee and Village Board of Trustees consideration of budget guidelines and parameters.
- Discuss process, guidelines and parameters.
 - Identify operational, service, personnel, and community priorities and issues.
 - Examine long-term financial plan.
- 25 Staff discussion on 2020 Budget.
- 31 2020 Departmental/operational budget worksheets due.

August 2019

- 1 ICMA Performance measurement trend analysis, dashboard, and fiscal analysis completed.
2020 Department budget requests due.
Five-year budget projections and long-term financial plan update completed.
- 31 Case studies due.

September 2019

- 20 Department status update of 2019 revenue and expense, goals, performance measures due.

October 2019

- 25 Distribution of Village Manager's recommended 2020 budget, sanitary sewer and stormwater utility fee to Village Board of Trustees.

November 2019

- 4-15 Sub Committee meetings to review 2020 recommended budget(s).
- 21 Public hearing, final consideration and approval of 2020 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2019

- 3 Tax bills mailed.

BASIS FOR BUDGETING

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

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

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

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



County Line Road Entry-Way Sign

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

For 2020, 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

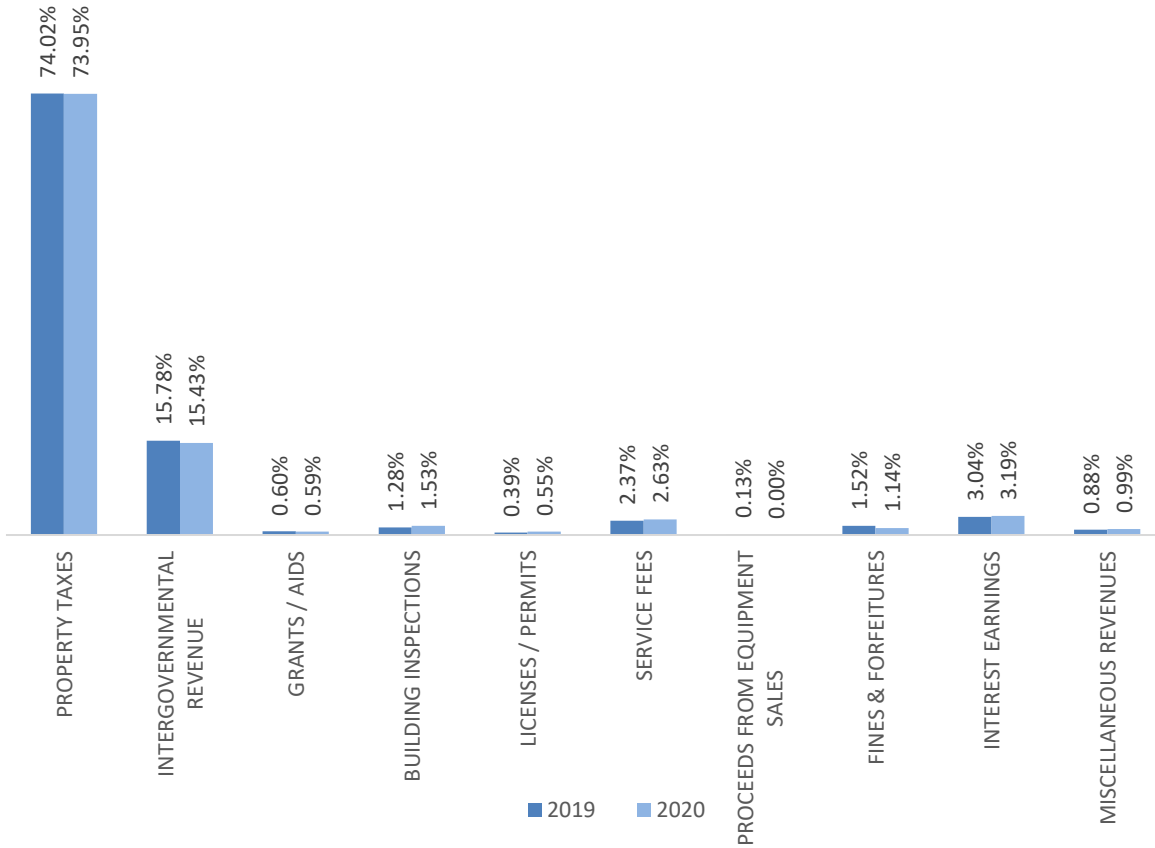
The Village reports the following funds:

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.

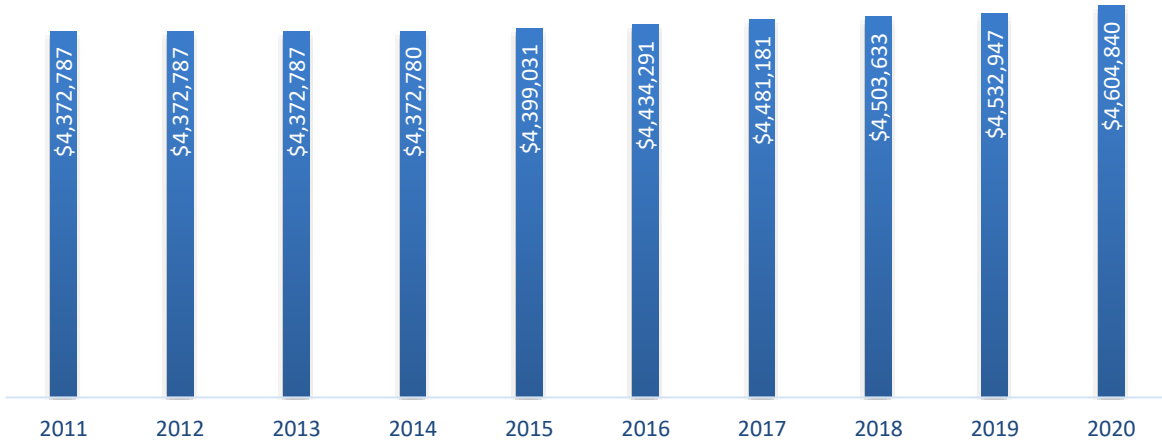
2019 & 2020 General Fund Revenue Source Comparison



Property Tax Revenue

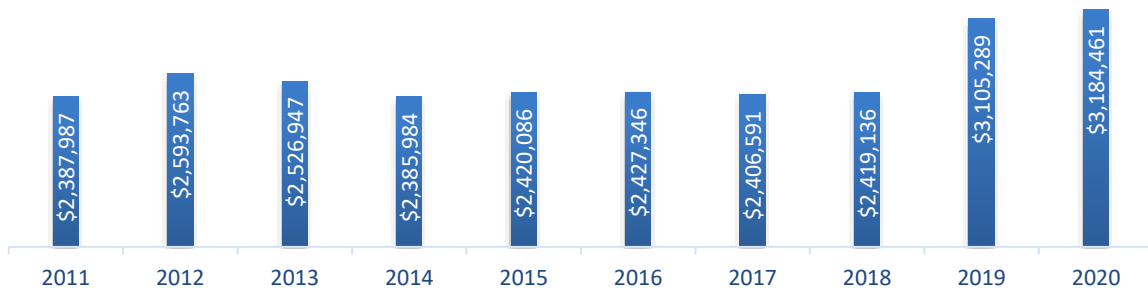
The amount of the property tax levy for 2019 has increased slightly. The overall property tax levy is \$4,604,840. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy:

Overall Property Tax Levy

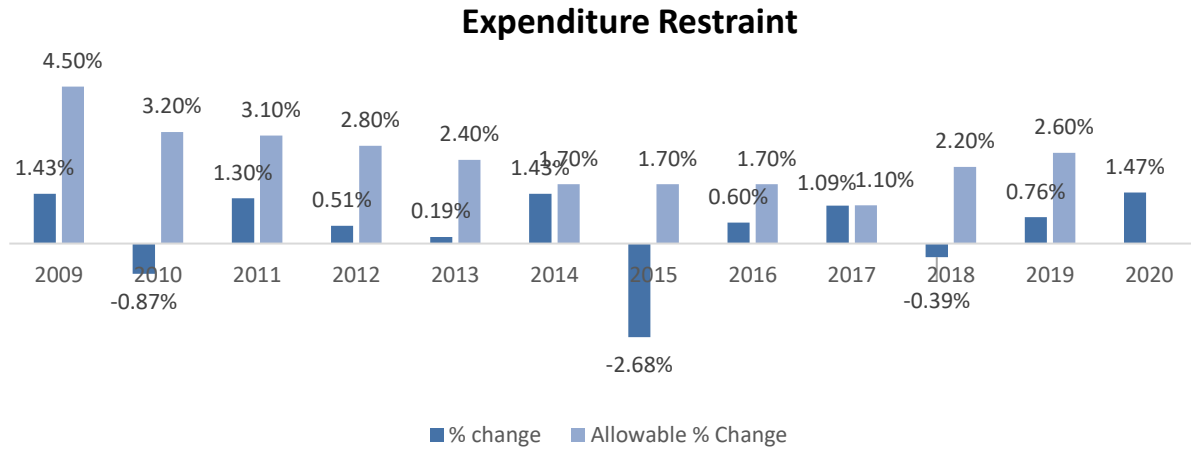


In the last ten years, the overall property tax levy has increased \$280,587, or 6.49%. The Consumer Price Index increase during that same time was 17.54%. The General Fund property tax levy is 69% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.

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

State of Wisconsin State Aid

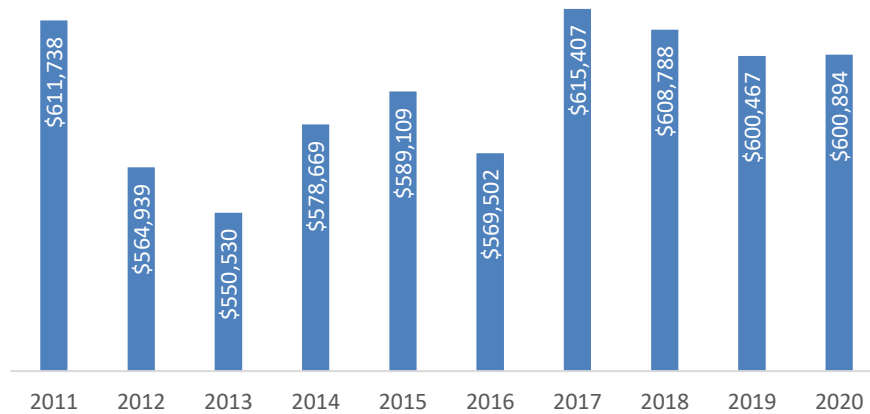
Monetary aids from the State of Wisconsin are the second primary source of Village revenues. The State of Wisconsin has significantly increased Transportation Aids in the last two fiscal years to assist in the replacement of aging infrastructure.

- The State Transportation Aid is the largest state aid source of general fund revenue at 9.4%. The 2020 anticipated allocation is \$457,181.12. Of which, \$46,731 has been allocated to the Public Works Capital Fund. This is a \$7,812.46 (1.74%) increase from the 2019 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 increased by 0.07% for 2020.

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



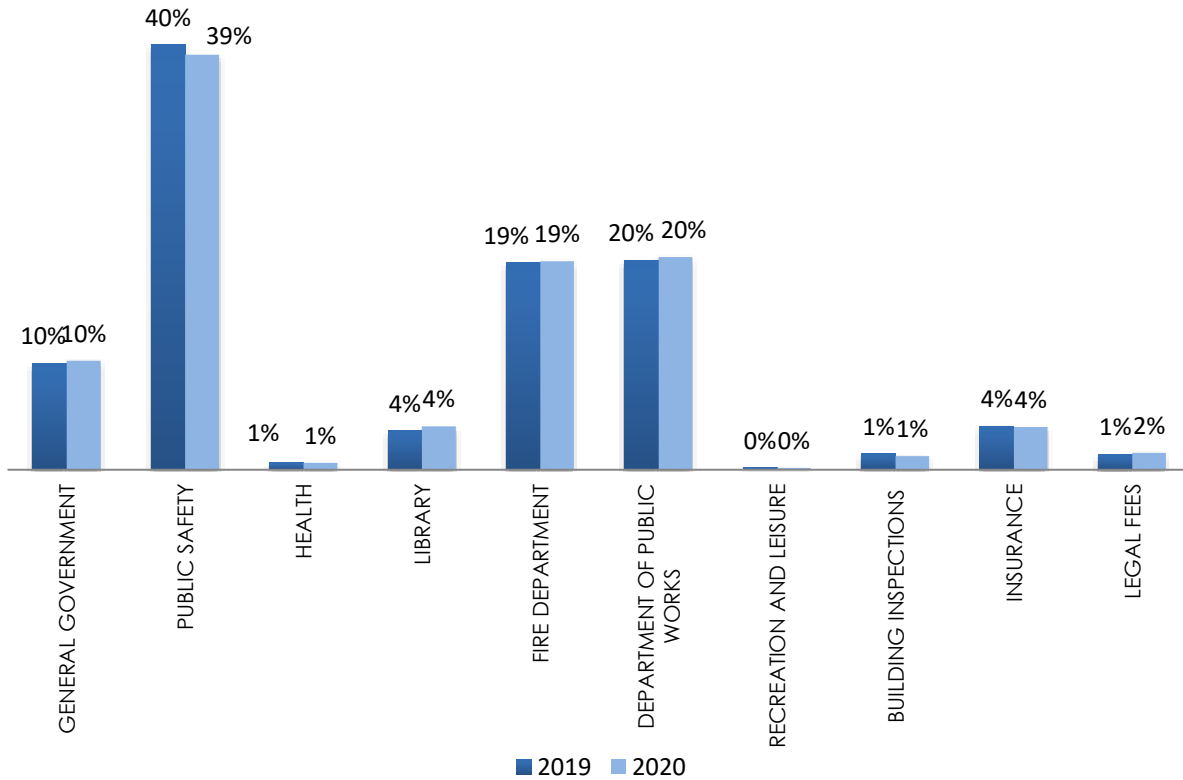
Other Revenue Sources

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 2019 and 2020. The charts below illustrate where General Fund monies are allocated.

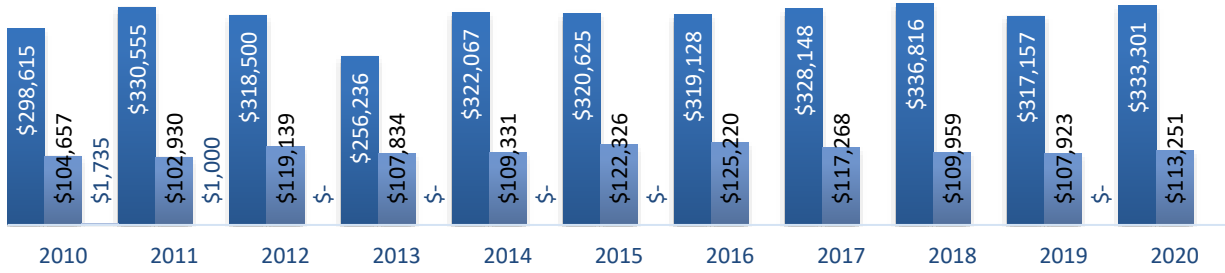
General Fund Expenditure Source Comparison



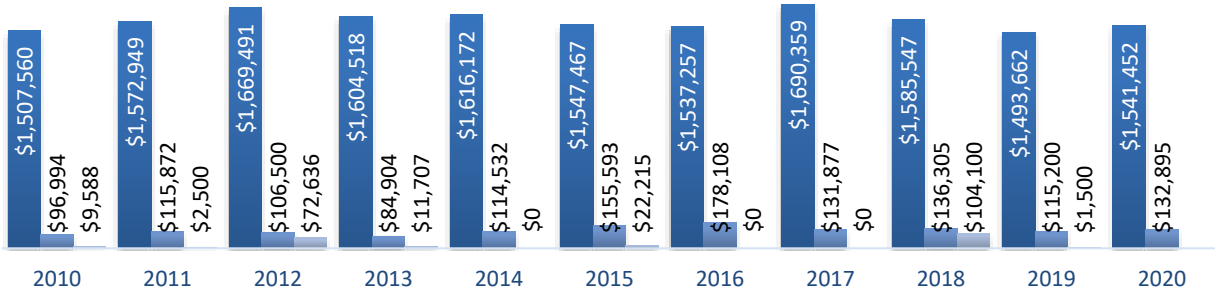
Public Works Yard Clean-up

DEPARTMENTAL EXPENDITURES TRENDS

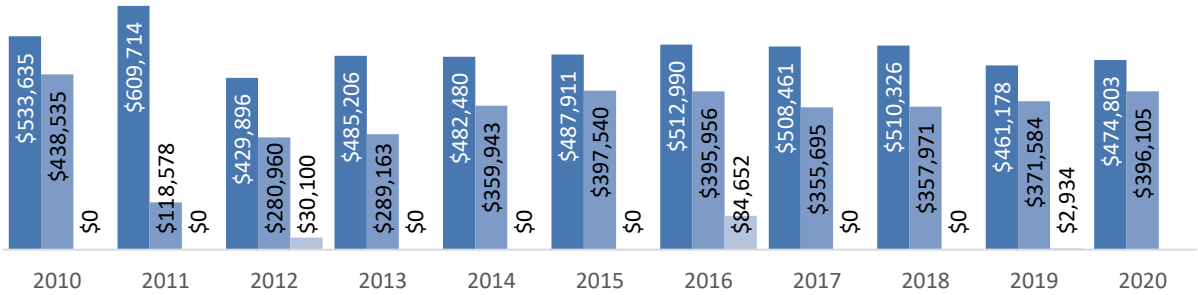
General Government



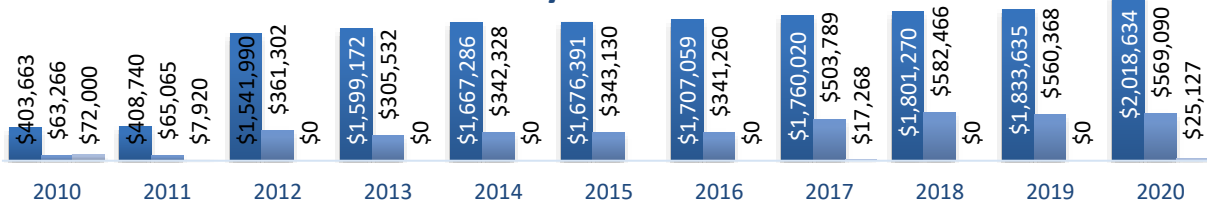
Police



Public Works



Public Safety Communications



*For all graphs; 2010-2018 are actual, 2019 are adopted, and 2020 amounts are proposed

2020 BUDGET SUMMARY

	2018 Actual	2019 Budget	2019 Amended	2019 Estimated	2020 Budget	Change
Revenues						
General Fund	3,775,676	4,270,296	4,270,296	4,432,498	4,384,768	2.7%
Sewer	921,468	949,050	949,050	913,848	1,086,368	14.5%
Stormwater	1,040,343	527,522	527,522	546,570	543,965	3.1%
Public Safety Communications	2,352,323	2,361,618	2,361,618	2,411,809	2,612,851	10.6%
Consolidated Services	1,065,398	-	-	-	-	0.0%
Long Term Financial	1,281,181	1,085,148	1,085,148	1,085,148	1,105,144	1.8%
Capital Improvements	1,605,254	461,329	624,358	610,748	563,885	-9.7%
Total	\$12,041,643	\$9,654,962	\$9,817,991	\$10,000,620	\$10,296,980	
Expenditures						
General Fund	3,607,823	4,270,196	4,5423,288	4,384,880	4,384,768	-3.1%
Sewer	923,750	1,182,930	1,241,658	1,251,501	1,571,048	26.5%
Stormwater	912,953	529,887	527,522	532,091	543,965	3.1%
Public Safety Communications	2,347,413	2,394,003	2,394,003	2,291,060	2,612,851	9.1%
Consolidated Services	1,052,838	-	-	-	-	0.0%
Long Term Financial	1,290,362	1,085,149	1,085,149	1,085,150	1,036,780	-4.5%
Capital Improvements	497,374	843,849	1,118,516	1,322,578	647,069	-42.1%
Total	\$10,632,512	\$10,306,013	\$10,890,135	\$10,867,260	\$10,796,481	-0.9%
Revenues - Expenditures	\$1,409,131	-\$521,051	-\$1,072,144	-\$866,640	-\$499,501	

2020 BUDGET SUMMARY

	2018 Actual	2019 Budget	2019 Amended	2019 Estimated	2020 Budget	Change
General Fund Revenues						
Taxes	2,474,504	3,159,767	3,159,767	3,160,763	3,242,588	2.6%
State Aids	604,764	600,467	600,467	583,718	600,894	0.1%
Intergovernmental	147,920	99,697	99,697	103,277	101,551	1.9%
Inspection	86,151	54,580	54,580	83,500	67,000	22.8%
License and Permits	31,321	16,470	16,470	32,675	23,960	45.5%
Service Fees	161,714	166,255	166,255	191,599	165,275	-0.6%
Interest/Misc.	269,301	173,060	173,060	276,966	183,500	6.0%
Total	\$3,775,676	\$4,270,296	\$4,270,296	\$4,432,498	\$4,384,768	
General Fund Expenditures						
General Government	421,584	425,080	658,580	653,077	446,552	-32.2%
Public Safety	1,780,371	1,685,879	1,689,979	1,567,360	1,700,149	0.6%
Health Department	-	28,083	28,083	28,083	28,645	2.0%
Library	-	155,663	155,663	155,663	177,555	14.1%
Fire Department	-	832,645	832,645	832,645	853,689	2.5%
Public Works	803,189	835,697	835,696	832,884	870,908	4.2%
Recreation and Leisure	7,413	7,848	7,848	7,848	7,348	-6.4%
Building Inspections	67,797	63,650	63,650	63,650	55,750	-12.4%
Insurance	107,283	174,649	174,649	124,649	175,556	13.5%
Legal Fees	60,740	61,003	61,003	60,503	68,616	12.5%
Other Uses	359,447	-	36,296	36,296	-	-100.0%
Total	\$3,607,823	\$4,270,196	\$4,543,288	\$4,362,657	\$4,384,768	-3.1%
Tax Levy						
	2018	2019	2020			
General Fund	2,419,137	3,105,389	3,184,461			
Public Safety Communications	281,484	286,523	292,175			
Health Department	27,697	-				
Library	174,149	-				
Fire Department	842,575	-				
Long Term Financial	737,894	761,415	792,089			
Capital Improvements	20,777	379,620	336,115			
Total	\$4,503,713	\$4,532,947	\$4,604,840			
Assessed Valuation						
	2017	2018	2019			
Milwaukee County	606,646,700	623,588,000	635,053,650			
Ozaukee County	25,457,500	25,683,700	27,005,400			
Assessed Valuation	632,104,200	649,271,700	662,059,050			
Property Tax Mill Rate	\$7.12	\$6.98	\$6.96			

2020 BUDGET SUMMARY

	2018 Actual	2019 Budget	2019 Amended	2019 Estimated	2020 Budget	Change
General Fund Revenues						
Taxes	2,474,504	3,159,767	3,159,767	3,160,763	3,242,588	2.6%
State Aids	604,764	600,467	600,467	583,718	600,894	0.1%
Intergovernmental	147,920	99,697	99,697	103,277	101,551	1.9%
Inspection	86,151	54,580	54,580	83,500	67,000	22.8%
License and Permits	31,321	16,470	16,470	32,675	23,960	45.5%
Service Fees	161,714	166,255	166,255	191,599	165,275	-0.6%
Interest/Misc.	269,301	173,060	173,060	276,966	183,500	6.0%
Total	\$3,775,676	\$4,270,296	\$4,270,296	\$4,432,498	\$4,384,768	0
General Fund Expenditures						
General Government	421,584	425,080	658,580	653,077	446,552	-32.2%
Public Safety	1,780,371	1,685,879	1,689,979	1,567,360	1,700,149	0.6%
Health Department	-	28,083	28,083	28,083	28,645	2.0%
Library	-	155,663	155,663	155,663	177,555	14.1%
Fire Department	-	832,645	832,645	832,645	853,689	2.5%
Public Works	803,189	835,697	835,696	832,884	870,908	4.2%
Recreation and Leisure	7,413	7,848	7,848	7,848	7,348	-6.4%
Building Inspections	67,797	63,650	63,650	63,650	55,750	-12.4%
Insurance	107,283	174,649	174,649	124,649	175,556	13.5%
Legal Fees	60,740	61,003	61,003	60,503	68,616	12.5%
Other Uses	359,447	-	36,296	36,296	-	-100.0%
Total	\$3,607,823	\$4,270,196	\$4,543,288	\$4,362,657	\$4,384,768	-3.1%
Tax Levy						
	2018	2019	2020			
General Fund	2,419,137	3,105,389	3,184,461			
Public Safety Communications	281,484	286,523	292,175			
Health Department	27,697	-	-			
Library	174,149	-	-			
Fire Department	842,575	-	-			
Long Term Financial	737,894	761,415	792,089			
Capital Improvements	20,777	379,620	336,115			
Total	\$4,503,713	\$4,532,947	\$4,604,840			
Assessed Valuation						
	2017	2018	2019			
Milwaukee County	606,646,700	623,588,000	635,053,650			
Ozaukee County	25,457,500	25,683,700	27,005,400			
Assessed Valuation	632,104,200	649,271,700	662,059,050			
Property Tax Mill Rate	\$7.12	\$6.98	\$6.96			

GENERAL FUND REVENUE

		2019	2020	Change
Taxes				
10-41100	Property Taxes	3,105,389	3,184,461	2.55%
10-41300	Interest on Delinquent Taxes	12,000	12,000	0.0%
10-41500	Payment in Lieu of Taxes	42,378	46,127	8.85%
Subtotal		\$3,159,767	\$3,242,588	2.6%
State Aids				
10-43410	State Shared Revenue	60,324	60,321	0.0%

		2019	2020	Change
10-43510	Recycling Grant	25,634	25,679	0.2%
10-43530	Exempt Computer Aid	14,801	15,160	2.4%
10-43540	State Transportation Aid	402,837	402,837	0.0%
10-43545	State Highway 32 Connecting Highway Aid	16,873	16,954	0.5%
10-43600	Expenditure Restraint Aid	79,998	79,944	-0.1%
Subtotal		\$600,467	\$600,894	-0.1%
Intergovernmental				
10-43210	Community Development Block Grant	5,598	5,598	0.0%
10-43225	Public Safety Communication Administration	94,099	95,953	1.8%
Subtotal		\$99,697	\$101,551	1.9%
Inspection				
10-44415	Architectural Review Committee Applications	2,580	2,000	-22.5%
10-44460	Building Permits	52,000	65,000	25.0%
Subtotal		\$54,580	\$67,000	22.8%
License and Permits				
10-44100	Operator Licenses	1,000	1,000	0.0%
10-44120	Liquor Licenses	3,000	3,000	0.0%
10-44140	Cigarette Licenses	300	300	0.0%
10-44220	Animal Licenses	1,500	1,750	16.7%
10-44420	Occupancy Permits	140	140	100%
10-44435	Transient Merchant Permit	300	300	0.0%
10-44495	Excavation/Right of Way/Privilege	8,700	15,000	72.4%
10-44530	Rummage Sale Permits	220	220	0.0%
10-44535	Dumpster Permits	60	1,000	1,566.7%
10-44540	Sign Permits	700	700	0.0%
10-44550	Conditional Use Permits	300	300	0.0%
10-44570	Special Event Permits	250	250	0.0%
Subtotal		\$16,470	\$23,960	45.5%
Services				
10-44300	Cable Franchise Fees	74,000	74,000	0.0%
10-44560	Tree Program	5,000	5,000	0.0%
10-45100	Fines & Forfeitures	65,000	50,000	-23.1%
10-45120	Court Service Fees	-	-	-100.0%
10-45125	Misc. Service Fee-Notary/Fingerprinting	625	100	-84.0%
10-46110	Property Status Revenue	2,000	3,100	55.0%
10-46120	Publication Fees	175	175	0.0%
10-46130	Data Sales	500	550	10.0%
10-46310	Special Pickups	8,000	8,000	0.0%
10-46315	Mulch Deliveries	5,500	4,800	-12.7%
10-46320	Garbage & Recycling	2,600	2,600	0.0%
10-46330	Well Permit	-	10,000	100%
10-46710	Park Facility Rental & Programs	770	800	3.9%
10-46715	Public Works Service Revenue	285	1,000	250.9%
10-48210	Copies	600	150	-75.0%
10-48220	False Alarm Fees	1,200	5,000	316.7%
Subtotal		\$166,255	\$165,275	-0.6%

		2019	2020	Change
Interest/Miscellaneous				
10-48100	Interest	130,000	140,000	7.7%
10-48200	Miscellaneous Revenues	500	500	0%
10-48215	Intergovernmental Revenue	-	-	0%
10-48230	Recycling Proceeds	2,060	1,000	-51.5%
10-48240	Credit Card Rebate	-	7,000	100%
10-46400	Equipment Rental - Sewer Fund	17,500	17,500	0%
10-46415	Equipment Rental - Stormwater Fund	17,500	17,500	0%
10-48310	Equipment Sales	5,500	-	-100%
Subtotal		\$173,060	\$183,500	6.0%
TOTAL		\$4,270,296	\$4,384,768	2.7%



GENERAL GOVERNMENT

- 2019: \$425,080
- 2020: \$446,552

- 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	2014	2015	2016	2017	2018*	2019*	2020
Village Manger	1	1	1	1	.8	.6	.6
Administrative Services Director	1	1	1	1	.9	.8	.8
Administrative Assistant	1	2	1	0	0	0	.9
Management Fellow	1	0	0	0	0	0	0
Administrative Intern	1	0	1	1	.5	.5	.25

Administrative Specialist	0	0	0	1	.45	.4	.5
Management Assistant	0	0	0	0	0	1	0
TOTAL	4	4	4	4	2.65	3.55	3.05

* Conversion to Full-Time Equivalent

2020 Goals

1. Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
2. Complete Village audit with no new material weaknesses.
3. Develop 2021 budget, compliant with levy limits and expenditure restraint programs, preserving fund balances and reserves.
4. Coordinate internal Financial Steering Committee.
5. Redesign Village website.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Public Meetings	60	55	55	54	61	60	60
Buzz Participants	2,225	2,492	2,277	2,175	2,000	2,050	2100
Buzz Emails	231,400	215,503	215,837	128,330	109,727	110,000	112,000
Investment rate	.58%	.18%	.20%	1.02%	1.02%	1.77%	1.80%
% of Budget Spent	96.8%	99.1%	96.3%	99.7%	100%	100%	100%
Assessed Value	\$588,992,100	\$598,786,200	\$615,114,600	\$632,104,200	\$649,271,700	\$667,931,890	\$670,500,220
Avg. Assessment	\$324,534	\$336,029	\$341,700	\$354,689	\$361,400	\$368,520	\$368,800
Website Views	36,939	39,137	42,312	39,832	42,260	45,000	42,500
Registered Voters	3,419	3,299	3,658	3,566	3,298	3,298	3,530
GFOA Award(s)	Yes	Yes	Yes	Yes	Yes	Yes	Yes

Expenditures

Personnel		2019	2020	Change
10-51000-110	Wages FT	232,225	251,280	8.2%
10-51000-111	Overtime	-	-	0%
10-51000-112	Wages PT	-	-	0%
10-51000-117	Health Insurance Buyout	2,400	2,100	-12.5%
10-51000-119	Dental Insurance Buyout	109	217	99.1%
10-51000-120	Trustee Wages	8,400	8,400	0.0%
10-51000-125	Elections Wages	4,000	6,000	71.4%
10-51000-150	Wisconsin Retirement System	15,571	17,805	14.3%
10-51000-151	Social Security	20,589	21,573	4.8%
10-51000-152	Life Insurance	1,049	1,088	3.7%
10-51000-153	Health Insurance	25,781	24,294	-5.8%
10-51000-154	Dental Insurance	1,033	544	-47.3%
Subtotal		\$310,657	\$333,301	7.3%
Supplies/Contractual				

10-51000-130	Elections Supplies	13,900	7,600	-45.3%
10-51000-180	Recruitment	6,702	-	-100.0%
10-51000-210	Contractual Services	13,000	12,578	-3.2%
10-51000-221	Telecommunications	3,000	2,900	-3.3%
10-51000-223	Computer Support	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	1,798	2,500	39.0%
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	5,000	85.2%
10-51000-321	Dues & Subscriptions	4,000	4,161	4.0%
10-51000-322	Training, Safety & Certifications	11,500	11,500	0.0%
10-51000-323	Wellness	1,000	1,000	0.0%
10-51000-324	Publications & Printing	100	100	0.0%
10-51000-335	Equipment Replacement	218,800	2,000	-99.1%
10-51000-390	Employee Recognition	-	100	100%
10-51000-520	Tax Refunds/Uncollectible	-	-	0.0%
10-51000-591	Municipal Code	4,000	4,000	0.0%
Subtotal		\$286,300	\$59,239	-79.3%
Professional Services				
10-51000-214	Audit Services	18,063	18,403	1.9%
10-51000-219	Assessor Services	32,000	24,900	-22.2%
10-51000-226	Benefit Administrative Fees	1,360	510	-62.5%
10-51000-229	Banking Fees	4,200	4,200	0.0%
10-51000-238	Financial Advisor Services	6,000	6,000	0.0%
Subtotal		\$61,623	\$54,013	-12.4%
TOTAL		\$658,580	\$446,552	-32.2%



POLICE DEPARTMENT

- 2019: \$1,620,537
- 2020: \$1,670,283

- Crime Prevention
- Patrol
- Traffic Enforcement

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	2014	2015	2016	2017	2018	2019	2020
Chief	1	1	1	1	1	1	1
Captain	1	1	1	0	0	0	0
Lieutenant	1	1	1	1	1	3	3
Sergeants	2	2	2	2	1	0	0

Patrol Officers	9	8	8	9	10	9	9
Admin. Assistant	0	0	0	0	0	.5	.5
TOTAL	14	13	13	13	13	13.5	13.5

2020 Goals

1. Enhance myBlue community liaison program.
2. Strengthen community standards program and enforcement, cultivating employee situational awareness and proactive problem identification.
3. Formalize myBlue Neighbor Mediation Program.
4. Continue leadership succession planning.
5. Employee cross-training and mentoring.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Citations Issued	1,252	1,557	1,237	1,095	908	N/A	N/A
Traffic Stops	2,165	2,709	2,720	2,075	2,595	N/A	N/A
Accidents Investigated	120	119	103	88	51	N/A	N/A
Arrests	117	122	108	122	179	N/A	N/A
Clearance Rate	22%	19%	9%	30%	39%	N/A	N/A
Officers EMT Trained	100%	100%	100%	84%	54%	54%	54%
Patrol Mileage	124,979	94,684	111,789	117,472	109,865	106,800	109,000
Total Crimes	42	18	22	45	28	N/A	N/A
Property Crimes	39	16	22	45	28	N/A	N/A
Violent Crimes	3	2	0	0	0	N/A	N/A

Expenditures

		2019	2020	Change
Personnel				
10-52100-110	Wage FT	956,287	1,023,408	7.0%
10-52100-111	Overtime	20,065	29,164	45.3%
10-52100-116	Holiday Pay	40,000	35,000	-12.5%
10-52100-117	Health Insurance Buyout	29,310	32,267	10.1%
10-52100-119	Dental Insurance Buyout	3,000	18,900	530.0%
10-52100-118	Shift Differential Pay-Bump	91	906	895.6%
10-52100-150	Wisconsin Retirement System	2,000	3,360	68.0%
10-52100-151	Social Security	98,182	114,366	16.5%
10-52100-152	Life Insurance	80,880	87,618	8.3%
10-52100-153	Health Insurance	817	798	-2.3%
10-52100-154	Dental Insurance	195,421	136,189	-30.3%
10-52100-156	Health Reimbursement Account	3,888	2,583	-33.6%
10-52100-519	Contractual Retirement Benefits	52,904	56,893	7.5%
Subtotal		\$1,482,845	\$1,541,452	4.0%
Supplies/Contractual				
10-52100-180	Recruitment/Background	803	-	-100.0%
10-52100-209	House of Correction Fees	360	1,000	177.8%
10-52100-210	Contractual Services	42,292	41,373	-2.2%
10-52100-213	Legal Counsel-Personnel	1,177	1,000	-15.0%
10-52100-215	MADACC	1,160	1,300	12.1%

10-52100-221	Telecommunications	5,196	5,196	0.0%
10-52100-225	Computer Support	5,000	5,000	0.0%
10-52100-226	Benefit Administrative Fees	-	1,140	0%
10-52100-230	Materials & Supplies	6,025	6,025	0.0%
10-52100-231	Fleet Maintenance	8,000	7,000	-12.5%
10-52100-310	Office Supplies	1,200	1,000	-16.7%
10-52100-311	Postage	500	700	40.0%
10-52100-321	Dues & Subscriptions	1,260	1,560	23.8%
10-52100-322	Training, Safety & Certifications	12,922	6,953	-46.2%
10-52100-323	Ammunition	1,560	1,600	2.6%
10-52100-330	Uniform Supplies	7,150	6,500	-9.1%
10-52100-333	Medical Supplies	529	1,205	127.9%
10-52100-340	Fuel Maintenance	24,000	24,000	0.0%
10-52100-350	Equipment Replacement	3,399	-	-100.0%
10-52100-390	Employee Recognition	100	100	0.0%
10-52100-518	Police Professional Liability	15,862	16,179	2.0%
	Subtotal	\$137,692	\$128,831	-6.4%
	TOTAL	\$1,620,537	\$1,670,283	3.1%



Mission

To uphold the Municipal Code as the Judicial Branch of the Village. In 2020, the Village will join the North Shore Municipal Court, a joint venture with the City of Glendale and Village of Brown Deer.

Staffing	2014	2015	2016	2017	2018	2019	2020
Municipal Judge	1	1	1	1	1	1	.25
Court Clerk	.75	.75	0.75	0.5	.5	0	0

2020 Goals

1. Identify joint purchasing and collaboration with other government agencies.
2. Optimize technological service delivery solutions, with each service area identifying two implementable solutions.
3. Develop comprehensive list of frequently asked questions.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Court cases processed	1,241	1,500	1,050	1,111	904	1102	N/A

Adult court citations	1,236	1,495	1,192	1,096	908	1094	N/A
Expenditure per Case	\$91.17	\$81.16	\$98.07	\$109.72	\$116.31	\$117	\$116.66
Citation Revenue	\$67,040	\$73,287	\$61,852	\$66,433	\$46,758	\$81,250	\$50,000
False Alarms	94	87	89	90	75	80	N/A

Expenditures

Personnel		2019	2020	Change
10-51200-113	Judge Fees	3,600	900	-75.0%
10-51200-151	Social Security	-	69	100%
Subtotal		\$3,600	\$969	-73.1%
Supplies/Contractual				
10-51200-208	Special Prosecutorial Services	4,841	5,000	3.3%
10-51200-210	Contractual Services	35,679	-	-100.0%
10-51200-211	Legal Counsel-Contracted	23,660	23,897	1.0%
10-51200-321	Dues & Subscriptions	100	-	-100.0%
10-51200-325	Judicial Education	759	-	-100.0%
Subtotal		\$65,039	\$28,897	-55.6%
TOTAL		\$68,639	\$29,865	-56.5%

INSPECTIONS

- 2019: \$63,650
- 2020: \$55,750

- Electrical
- Plumbing
- HVAC
- Building

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	2014	2015	2016	2017	2018	2019	2020
Contracted Inspector	1	1	1	1	1	1	1
Administrative Specialist	0.5	0.5	0.5	0.5	0.5	0.5	0.5

2020 Goals

1. Improve building permit and inspection compliance resources.
2. Strengthen community standards program and enforcement.
3. Develop comprehensive list of frequently asked questions.
4. Cultivate employee situational awareness and proactive problem identification.
5. Enhance usage of Access Bayside.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
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Total permits issued	731	2,041	732	615	605	700	700
Residential code compliance	78	67	1	0	0	0	0
Code enforcement letters	115	47	41	65	55	65	N/A
Voluntary compliance	98%	98%	98%	98%	98%	98%	N/A
Architectural Review Committee projects	40	62	48	55	48	50	34

Expenditures		2019	2020	Change
10-52400-110	Wages FT	20,000	20,000	0.0%
10-52400-250	Building Inspections	43,650	35,750	-18.1%
TOTAL		\$63,650	\$55,750	-12.48%

PUBLIC WORKS

- 2019: \$835,696
- 2020: \$870,908
- Snow Removal
- Infrastructure Maintenance
- Facility Management
- Collections

Mission

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

Staffing	2014	2015	2016	2017	2018	2019	2020*
Director/Assistant Manager	1	1	1	1	.38	.25	.25
Operations Supervisor	1	1	1	1	.725	.70	.70
Mechanic	1	1	1	1	.725	.70	.70
Municipal Technician	3	4	4	4	2.9	2.8	2.8
Seasonal	1	1	4	3	1.2	1.22	1.22
Intern	0	0	0	0	0	.22	.22
Fellow	0	0	0	0	0	0	1.00
TOTAL	7	8	11	10	5.93	5.89	6.89

* Conversion to Full-Time Equivalents

2020 Goals

1. Initiate Public Works myCrew community liaison program.
2. Administer Emerald Ash Borer and Urban Forestry Management Plan.
3. Manage 2020 capital projects.
4. Explore alternative energy sources for Village facilities, equipment, and operations.
5. Identify alternative collection material disposal methods and resources.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
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Average street rating	7.0	8.0	7.4	7.2	7	7	7
Culvert Replacements	15	17	120	67	47	50	60
Trees Planted	337	104	201	20	37	130	100
Rubbish (Tons/hour)	.89	1.23	1.15	.89	1.1	1.05	1
Recycling (Tons/hour)	.85	.86	.69	.71	.87	.83	.84
Rubbish (Tons)	1,035	1,186	1,160	1,194	1,175	1,165	1150
Recycling (Tons)	580	572	576	557	535	540	550
Snow/Ice Removal (Hours)	451	399	306	254	325	350	350
Special Pickups	130	159	123	149	123	130	135
Leaf Collection (Hours)	182	245	501	237	230	225	225

Expenditures

Personnel		2019	2020	Change
10-53000-110	Wages FT	260,715	305,350	17.1%
10-53000-111	Overtime	5,006	3,500	-30.1%
10-53000-112	Wages PT	51,669	47,571	-7.9%
10-53000-117	Health Insurance Buyout	1,400	500	-64.3%
10-53000-119	Dental Insurance Buyout	152	57	-62.5%
10-53000-150	Wisconsin Retirement System	20,455	20,848	1.9%
10-53000-151	Social Security	25,275	24,415	-3.4%
10-53000-152	Life Insurance	575	517	-10.1%
10-53000-153	Health Insurance	82,050	70,459	-14.1%
10-53000-154	Dental Insurance	1,631	1,586	-2.8%
Subtotal		\$448,928	\$474,803	5.8%
Supplies/Contractual				
10-53000-180	Recruitment	225	-	-100%
10-53000-200	Facility Maintenance & Supplies	24,000	25,000	4.2%
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	33,933	33,824	-0.3%
10-53000-216	Engineering	-	16,728	100%
10-53000-220	Utilities	62,000	59,000	-4.8%
10-53000-221	Telecommunications	3,749	2,865	-23.6%
10-53000-230	Materials & Supplies	5,150	5,150	0.0%
10-53000-231	Fleet Maintenance	35,600	31,163	-12.5%
10-53000-233	Tools	2,500	1,000	-60.0%
10-53000-310	Office Supplies	150	150	0.0%
10-53000-321	Dues & Subscriptions	1,035	925	-10.6%
10-53000-322	Training, Safety & Certifications	4,000	3,500	-12.5%
10-53000-330	Uniform Supplies	2,000	1,800	-10.0%
10-53000-334	Winter Operations	33,966	36,000	6.0%
10-53000-340	Fuel Maintenance	26,775	24,000	-10.4%

10-53000-350	Equipment Replacement	2,935	-	-100.0%
10-53000-360	Equipment Rental	6,700	8,500	26.9%
10-53000-370	Tipping Fees	57,000	71,000	24.6%
10-53000-377	Yard Waste Tub Grinding	7,400	10,000	35.1%
10-53000-390	Employee Relations	-	100	0%
10-53000-400	Street Maintenance	7,700	7,700	0.0%
10-53000-401	Crack Sealing & Striping	-	-	0%
10-53000-450	Signage & Traffic Safety	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	10,000	10,000	0.0%
10-53000-465	Tree Disease Mitigation	42,250	30,000	-29.0%
Subtotal		\$386,768	\$396,105	2.4%
Total		\$835,696	\$870,908	4.2%

RECREATION & LEISURE

- 2019: \$7,848
- 2020: \$7,348

- Ellsworth Park
- LX Club

Mission

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

Staffing	2014	2015	2016	2017	2018	2019	2020
LX Club Coordinator	0.5	0.5	0.5	0.5	0.5	0.5	0.5

2020 Goals

1. Coordinate community events.
2. Enhance usage of Access Bayside.



Expenditures

		2019	2020	Change
10-55200-110	Wages - FT	5,200	5,200	0.0%
10-55200-151	Social Security	398	398	0.0%

		Subtotal	\$5,598	\$5,598	0.0%
10-55200-230	Materials & Supplies		2,000	1,500	-25.0%
10-55200-435	Baseball Field		250	250	0.0%
		Subtotal	\$2,250	\$1,750	-22.2%

CONSOLIDATED SERVICES

○ 2019:	\$1,016,391
○ 2020:	\$1,059,889

- 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.

2020 Goals

North Shore Health Department

1. Develop Performance Management system as part of a pilot project with the Wisconsin Department of Health Services and Clear Impact.
2. Complete a North Shore Health Department 2020-2025 Strategic Plan.
3. Host at least three graduate or undergraduate students for Field Placement and service learning experiences.
4. Submit Letter of Intent to apply for National Public Health Accreditation.
5. Submit applications for at least two competitive grants with our Level III health department status.
6. Conduct at least one continuous process improvement initiative to improve programs and services in our department.
7. Partner with North Shore Fire/Rescue to offer the Stepping On Fall Prevention Program in at least two communities.
8. Complete process to merge two office computer systems onto SharePoint.
9. Participate in public health planning to support the Democratic National Convention planned for Milwaukee in July 2020.

North Shore Fire/Rescue Department

1. Achieve reaccredited status through Center for Public Safety Excellence.
2. Seek additional staff during peak periods of calls for service and to allow for on-duty training opportunities to continue.
3. Adopt North Shore Comprehensive Emergency Management Plan in seven communities.
4. Seek legislation to alternative EMS/ambulance destinations (urgent cares, etc.)
5. Implement bi-directional computer aided dispatch software to improve seamless boundary dispatch of closest most appropriate emergency responders.
6. Evaluate effectiveness of each Community Risk Reduction Program and prioritize programs as needed.
7. Expand call types in the Shared Services Program.
8. Identify and seek potential legislation changes for challenges with joint fire department tax levy limit exemption and the State's Expenditure Restraint Program.
9. Seek new contract with Milwaukee County EMS or alternative funding methods for EMS if Milwaukee County contract is not renewed.
10. Complete digitizing all records reducing need for storage space and improving access for administrative staff.
11. Evaluate assignments of Company Officers.
12. Evaluate methods to continue to provide effective on-duty training/continuing educational opportunities.
13. Continue to seek diversity in employees/members in all ranks.

14. Improve project management and overall accountability skills at all levels of the organization as part of efforts to improve employee engagement, succession planning and efficiency of the organization.
15. Fire Station 83 remodel completion.
16. Evaluate options for Station 82 facility.
17. Fund second set of turnout gear for all sworn members.
18. Work with the joint IT cooperative to determine IT needs and how to most appropriately meet those needs.

Staffing	2014	2015	2016	2017	2018	2019	2020
North Shore Health Department	7.2	7.2	7.2	8	7.81	7.81	9
North Shore Fire/Rescue	105.6	105.6	102	98	105.5	105.5	105.75
North Shore Library	15	15	15	15	15	14.2	13.89

Expenditures		2019	2020	Change
10-51000-217	Public Health Services	28,083	28,645	2.0%
10-52200-224	Fire & Rescue – North Shore	832,645	853,689	2.5%
10-55100-227	Library – North Shore	155,663	177,555	14%
TOTAL		\$1,016,391	\$1,059,889	4.3%

ADDITIONAL RESOURCES

- 2019: \$235,652
- 2020: \$244,172
- 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	2014	2015	2016	2017	2018	2019	2020
Contracted Attorney	1	1	1	1	1	1	1

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Work Comp Mod Factor	1.16	.7	.86	1.09	1.13	N/A	.98

Expenditures		2019	2020	Change
10-51000-500	Contingency	30,000	50,000	66.7%
10-51000-509	Pollution Liability	904	886	-2.0%
10-51000-510	General Liability	21,562	21,218	-1.6%
10-51000-511	Automobile Liability	19,096	19,669	3.0%
10-51000-512	Boiler Insurance	779	802	3.0%
10-51000-513	Worker's Compensation	59,859	59,859	0.0%
10-51000-515	Commercial Crime Policy	1,865	1,921	3.0%
10-51000-516	Property Insurance	8,130	8,374	3.0%
10-51000-517	Public Official Bonds	12,454	12,828	3.0%
TOTAL		\$154,649	\$175,556	13.5%
Legal				
10-51000-208	Special Legal Services	2,000	2,000	0.0%
10-51000-211	Legal Counsel - Contracted	57,840	58,003	1.00%
10-51000-213	Labor Counsel - Personnel	1,000	8,033	703.3%
TOTAL		\$61,003	\$68,616	12.5%

SPECIAL REVENUE FUNDS

**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**

Public Works Manhole Rehabilitation

46: Public Safety Communications Capital Fund





SANITARY SEWER UTILITY

- 2019: \$1,241,658
- 2020: \$1,571,048

- Sewer Jetting
- Infrastructure Mgmt.
- Debt Service

Mission

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

Staffing	2014	2015	2016	2017	2018	2019	2020*
Village Manager	.2	.2	.2	.2	.2	.2	.2
Assistant Village Manager	.5	.5	.5	.5	.5	.375	.375
Administrative Services Director	.1	.1	.1	.1	.1	.1	.1
Municipal Technician(s)	.75	.75	.75	.75	.75	.9	.9
Assistant to Director	.05	.05	.05	.05	.05	.05	.05
Intern	.5	.5	.5	.5	.5	0	0
TOTAL	7	2.1	2.1	2.1	2.1	1.63	1.63

* Conversion to Full-Time Equivalents

2020 Goals

1. Manage 2020 capital projects.
2. Update Sanitary Sewer Private Property Inflow and Infiltration policies.
3. Update five (5) year capital improvement program and plan.
4. Identify joint purchasing and collaboration efforts with other government agencies.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
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	121	120	33	14	3	25	25
Sanitary sewer jetting	20,000	10,000	0	24,200	18,400	26,200	26,200
Sanitary sewer televised	30,325	2,000	0	8,700	14,200	29,000	29,000

Revenues and Expenditures

		2019	2020	Change
Revenues				
20-46210	Intergovernmental Grant-PPIL	-	150,000	100.0%
20-46410	Residential Sewer-ERU	776,820	777,138	0.04%
20-46420	Commercial Sewer-User Fee	138,000	125,000	-9.4%
20-46425	Police Lease Revenue	34,230	34,230	0.0%
TOTAL		\$949,050	\$1,086,368	14.5%
Personnel				
20-51000-110	Wages FT	143,021	147,056	2.8%

		2019	2020	Change
20-51000-111	Overtime	244	900	268.9%
20-51000-117	Health Insurance Buyout	850	1,200	41.2%
20-51000-119	Dental Insurance Buyout	47	135	187.2%
20-51000-150	Wisconsin Retirement System	9,427	9,979	5.9%
20-51000-151	Social Security	11,078	11,513	3.9%
20-51000-152	Life Insurance	279	265	-5.0%
20-51000-153	Health Insurance	22,083	20,131	-8.8%
20-51000-154	Dental Insurance	616	453	-26.5%
Subtotal		\$187,645	\$191,632	2.1%
Supplies/Contractual				
20-51000-180	Recruitment	60	-	-100.0%
20-51000-220	Utilities	7,000	7,000	0.0%
20-51000-221	Telecommunications	360	360	0.0%
20-51000-226	Benefit Administrative Fees	170	170	0.0%
20-51000-230	Materials & Supplies	3,000	2,000	-33.3%
20-51000-231	Fleet Maintenance	1,000	1,000	0.0%
20-51000-232	Lift Station Maintenance	14,550	11,550	-20.6%
20-51000-233	Tools	3,500	3,500	0.0%
20-51000-234	Diggers Hotline	2,070	2,130	2.9%
20-51000-311	Postage	400	400	0.0%
20-51000-322	Training, Safety & Certifications	3,000	2,425	-19.2%
20-51000-340	Fuel Maintenance	3,200	3,200	0.0%
20-51000-350	Equipment Replacement	9,118	1,000	-89.0%
20-51000-360	Equipment Rental - General Fund	17,500	17,500	16.7%
20-53000-500	Contingency	-	-	0%
20-51000-801	Capital Projects	318,500	540,389	69.7%
Subtotal		\$383,428	\$592,624	54.6%
Professional Services				
20-51000-210	Contract Services	262,540	274,122	4.4%
20-51000-213	Private Prop II	-	150,000	100%
20-51000-214	Audit Services	3,500	3,525	0.7%
20-51000-216	Engineering	82,733	43,091	-47.9%
20-51000-510	General Liability	2,800	2,800	0.0%
20-51000-513	Worker's Compensation	1,916	1,954	2.0%
20-51000-515	Commercial Crime Policy	144	147	2.0%
20-51000-516	Property Insurance	3,194	3,290	3.0%
Subtotal		\$356,827	\$478,929	34.2%
Sewer Debt Service				
20-58100-617	Principal Redemption on CWFL	77,115	78,939	2.4%
20-58100-618	Principal Redemption on Bond	153,750	163,750	6.5%
20-58100-621	Interest on Bond	69,056	53,183	-23.0%
20-58100-626	Interest Clean Water Fund	10,699	8,853	-17.2%
20-53000-700	Depreciation	3,138	3,138	0.0%
Subtotal		\$313,758	\$307,863	-1.9%
TOTAL		\$1,241,658	\$1,571,048	26.5%
FUND BALANCE APPLIED		-	\$484,680	

		2019	2020	Change
20-34350	Designated CWFL Reserve Fund	31,650	31,650	0.0%
20-34360	Designated ECMAR Equip	66,735	69,873	4.7%
20-34000	Undesignated fund balance	2,410,166	1,629,232	-32.4%
FUND BALANCE		\$2,508,551	\$1,730,755	-31.4%

STORMWATER UTILITY

- 2019: \$527,522
- 2020: \$543,965

- 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	2014	2015	2016	2017	2018	2019	2020
Village Manager	0	0	0	0	0	.2	.2
Public Works Director/Assistant Manager	.12	.12	.12	.12	.12	.375	.375
Municipal Technician(s)	.9	.9	.9	.9	.9	.9	.9
Director of Finance & Administration	0	0	0	0	0	.1	.1
Accounting Assistant	.0	0	0	0	0	.05	.05
TOTAL	1.02	1.02	1.02	1.02	1.02	1.63	1.63

2020 Goals

1. Conduct stormwater management study update.
2. Conduct Village-wide stormwater flow path model social mapping.
3. Manage 2020 capital projects.
4. Update five (5) year capital improvement program and plan.
5. Identify joint purchasing and collaboration efforts with other government agencies.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Leaf Vacuum Hours	182	245	501	237	230	240	240
Stormwater Hours	1,181	973	1,811	1,703	1,400	1,550	1,550
Culvert Replacements	15	17	120	67	47	50	50
Trees Planted	337	104	201	20	37	100	100

Revenues and Expenditures

		2019	2020	Change
Revenues				
22-43210	Intergovernmental Grant	-	-	0.0
22-46405	Residential Stormwater	363,080	379,516	4.5%
22-46425	Commercial Stormwater	139,442	154,449	10.8%
22-46430	Right-of-way Culvert Replacement Program	25,000	10,000	-60.0%
TOTAL		\$527,522	\$543,965	3.1%
Personnel				
22-53000-110	Wages FT	143,023	147,217	2.9%
22-53000-112	Wages PT	-	-	0%
22-53000-111	Overtime	750	900	20.0%

		2019	2020	Change
22-53000-117	Health Insurance Buyout	850	1,200	41.2%
22-53000-119	Dental Insurance Buyout	47	135	187.2%
22-53000-150	Wisconsin Retirement System	9,427	9,998	6.1%
22-53000-151	Social Security	11,078	11,433	3.2%
22-53000-152	Life Insurance	279	265	-5.0%
22-53000-153	Health Insurance	22,083	20,131	-8.8%
22-53000-154	Dental Insurance	616	453	-26.5%
	Subtotal	\$188,153	\$191,732	1.9%
Supplies/Contractual				
22-53000-210	Contractual services	1,123	1,138	1.4%
22-53000-220	Utilities	2,400	2,400	0.0%
22-53000-221	Telecommunications	250	250	0.0%
22-53000-226	Benefit Administrative Fees	170	170	0.0%
22-53000-230	Materials & Supplies	3,500	2,500	-28.6%
22-53000-232	Lift Station Maintenance	2,500	2,000	-20.0%
22-53000-322	Training, Safety & Certifications	2,000	2,000	0.0%
22-53000-327	Culvert Materials	38,000	38,000	0.0%
22-53000-328	Landscaping Materials	35,119	37,000	5.4%
22-53000-329	Excavation and Disposal	-	-	0%
22-53000-340	Fuel Maintenance	2,500	2,500	0.0%
22-53000-342	Construction Materials	72,495	27,760	-61.7%
22-53000-350	Equipment Replacement	2,000	2,000	0.0%
22-53000-360	Equipment Rental - General Fund	17,500	17,500	0.0%
22-53000-801	Capital Projects	45,500	75,000	64.8%
22-53000-500	Contingency	-	-	0%
	Subtotal	\$225,056	\$210,218	-6.6%
Debt Service				
22-59200-900	Administrative/Transfer to	71,462	65,685	-8.1%
	TOTAL	\$527,522	\$543,965	2.7%
FUND BALANCE APPLIED		\$0	\$0	
22-34365	Designated Capital Reserve	11,081	11,081	0%
22-34000	Undesignated fund balance	144,916	159,395	10.0%
FUND BALANCE		\$155,997	\$170,476	9.3%

From 2007-2019, Bayside had...

115

events totaling 1 – 1.99 inches

19

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 2019. There were seven (7) events ranging in from 1 – 1.99 inches, one (1) events ranging from 2 – 2.99 inches, and zero (0) 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 39.29 inches of precipitation year-to-date.

PUBLIC SAFETY COMMUNICATIONS

- 2019: \$2,394,003
- 2020: \$2,612,851
- 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	2014	2015	2016	2017	2018	2019	2020
Director	1	1	1	1	1	1	1
Information Technology Director	1	1	1	1	1	1	1
Enterprise Manager	0	0	0	0	0	1	1
Senior Systems Analyst	0	0	0	0	0	0	1
Technician	0	0	0	0	0	1	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	0.5
Certified Training Officer/Lead Dispatcher	0	0	0	1	1	1	1
Dispatcher - Full Time	16	16	16	14	14	14	14
Dispatcher – Part-Time	0	0	0	2	2	0	0.72
TOTAL	21.75	21.75	21.75	23.75	23.75	23.75	25.22

2020 Goals

1. Identify joint purchasing and collaboration efforts with other government agencies.
2. Seek levy limit exemption for joint Public Safety Communications Center expenses.
3. Update five (5) year capital improvement program and plan.
4. Enhance disaster recovery, continuity of operations, and mobility protocols.
5. Enhance labor management programs, employee cross-training, mentoring, and Leadership training.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
911 Calls	27,880	31,359	28,663	29,400	26,900	N/A	N/A
Total Calls	119,484	95,513	95,811	95,900	91,500	N/A	N/A
Calls/Day	327	262	262	263	251	N/A	N/A
Call Processing Time (Seconds)	N/A	N/A	40	35	28	N/A	N/A
Call Review %	N/A	N/A	97.42%	98.5%	88%	90%	N/A
NSFD Response Time	6:25	5:39	5:44	5:45	5:45	5:41	5:41
Total NSFD Calls for Service	6,332	7,823	8,244	7,838	7,900	N/A	N/A

Revenues and Expenditures

		2019	2020	Change
26-41100	Property Tax	286,523	292,175	2.0%
26-47130	Contract Revenue	2,005,662	2,045,228	2.0%
26-47135	Records Management Administrator	16,757	-	-100%
26-47145	Records Management Operations	-	-	0%
26-46220	Intergovernmental Revenue	-	217,852	100.0%
26-48100	Consolidated Service Billings	52,676	57,595	9.3%
Total		\$2,361,618	\$2,612,851	10.6%
Expenditures				
Personnel				
26-51000-110	Wages FT	1,261,836	1,409,362	11.7%
26-51000-111	Overtime	46,000	46,000	0.0%
26-51000-116	Holiday Pay	29,543	28,894	-2.2%
26-51000-117	Health Insurance Buyout	7,500	8,500	13.3%
26-51000-119	Dental Insurance Buyout	1,223	1,314	7.4%
26-51000-150	Wisconsin Retirement System	86,668	99,228	14.5%
26-51000-151	Social Security	102,821	114,168	11.0%
26-51000-152	Life Insurance	1,821	1,903	4.5%
26-51000-153	Health Insurance	291,871	303,738	4.1%
26-51000-154	Dental Insurance	4,349	5,527	27.1%
Subtotal		\$1,833,635	\$2,018,634	10.1%
Professional Services				
26-51000-210	Contractual Services	14,081	9,033	-35.8%
26-51000-213	Legal Counsel-Personnel	1,000	1,000	0.0%
26-51000-214	Audit Services	1,594	1,624	1.9%
26-51000-226	Benefit Administrative Fees	2,020	8,500	320.8%
26-51000-225	Computer Support Services	1,700	1,700	0.0%
26-51000-236	Licensing and Maintenance	148,836	167,717	12.7%
26-51000-510	General Liability Insurance	7,285	7,504	3.0%
26-51000-513	Workers Compensation	2,896	2,838	-2.0%
26-51000-515	Commercial Crime Policy	1,049	1,080	3.0%
26-51000-516	Property Insurance	3,621	3,730	3.0%
Subtotal		\$184,082	\$204,726	11.2%
Supplies/Contract				
26-51000-180	Recruitment	1,000	1,000	0.0%
26-51000-200	Facility Maintenance & Supplies	20,480	20,365	-0.6%
26-51000-201	Cleaning & Janitorial Services	4,455	7,889	77.1%
26-51000-220	Utilities	24,240	24,240	0.0%
26-51000-221	Telecommunications	139,758	121,216	-13.3%
26-51000-230	Materials and Supplies	4,800	5,000	4.2%
26-51000-310	Office Supplies	1,800	1,800	0.0%
26-51000-311	Postage	500	500	0.0%
26-51000-321	Dues & Subscriptions	2,552	3,000	17.6%
26-51000-322	Training, Safety & Certifications	5,000	5,000	0%
26-51000-350	Equipment Replacement	-	-	0%

		2019	2020	Change
26-51000-351	Maintenance Contracts	77,302	77,302	0%
26-51000-390	Employee Recognition	300	100	-66.7%
26-51000-500	Contingency	5,000	-	-100.0%
26-59217-900	Administrative	94,099	95,953	2.0%
Subtotal		\$376,286	\$389,492	3.5%
TOTAL		\$2,394,003	\$2,612,851	9.1%
FUND BALANCE APPLIED				
		\$66,125	-	
26-34225	Designated Health Reimbursement Acct	3,103	3,103	0%
26-34315	Designated Future Budget	-	-	0%
26-34000	Undesignated Fund Balance	291,828	412,576	41.4%
FUND BALANCE		\$294,931	\$415,679	40.9%

LONG TERM FINANCIAL SERVICE

- 2019: \$1,085,149
- 2020: \$1,036,780

- 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.

2020 Goals

1. Administer Village Financial Management policies.
2. Continue implementation of 2018-2023 Village Long-Term Financial Plan.
3. Update five (5) year capital improvement program and plan.

Performance Measures	2014	2015	2016	2017	2018	2019	2020
Bond Rating	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2	Aa2
% of Debt Capacity Utilized	52%	38%	37%	36%	35.7%	36%	35%

Revenues		2019	2020	Change
30-41100	Property Taxes	761,415	792,089	4.0%
30-47100	River Hills - Dispatch	20,878	20,503	-1.8%
30-47111	Fox Point - Dispatch	15,205	14,955	-1.6%
30-47115	B Series Bond Admin Fee	17,203	15,486	-10.0%
30-44350	Cell Tower Allocation	23,031	23,031	0.0%
30-48300	NSFD Receipts	175,955	173,395	-1.5%
TOTAL		\$1,013,686	\$1,039,459	2.5%
Expenditures				
30-58100-215	MADACC	2,583	2,583	0.0%
30-58100-226	Benefit Administration Fees	1,400	1,400	0.0%
30-58100-611	NSFD Station #5	160,000	160,000	0.0%
30-58100-612	Fox Point /River Hills Dispatch	36,083	35,458	-1.7%
30-58100-614	Unfunded Liability Principal	21,000	23,000	9.5%
30-58100-616	2011 General Obligation	76,250	76,250	0.0%
30-58100-618	2014 General Obligation	330,000	330,000	0.0%
30-58100-619	2016 General Obligation	120,000	120,000	0.0%
30-58100-620	2018 General Obligation	90,000	70,000	-22.2%
30-58100-621	Interest on Bond	241,058	212,401	-11.9%
30-58100-623	Unfunded Liability Interest	6,776	5,689	-16.0%
TOTAL		\$1,085,149	\$1,036,780	-4.5%
Other Financing Sources (Uses)				
30-49250	Transfer from Stormwater	71,462	65,685	-8.1%
TOTAL FINANCING SOURCES (USES)		\$71,462	\$65,685	-8.1%

FUND BALANCE APPLIED		-	-	-
FUND BALANCE				
30-34000	Undesignated Fund Balance	211,116	323,752	53.4%
30-34385	Designated Tax Levy Stabilization	140,061	162,882	16.3%
TOTAL		\$351,177	\$486,634	38.6%

2020 CAPITAL PROJECTS

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

In 2020, the Village undertook a comprehensive look at Capital items and created a Capital Improvement Plan that stretches to 2026. 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.



Tennyson Drive Construction

Included in each of the 2020 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 2020 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.

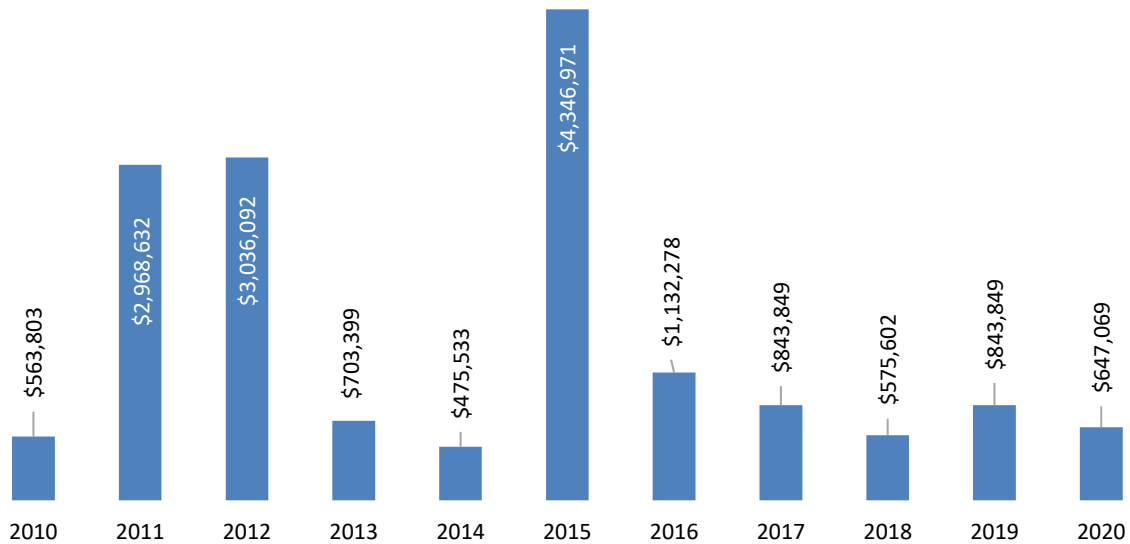
The Village has developed a comprehensive Capital Improvement Program (CIP) to maintain its existing infrastructure, enhance existing facilities of the Village, and meet citizen needs. The projections help serve as an outline of crucial funds to assist in the final adoption of the budget. As such, the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

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 2020, 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 2020 Capital budget are monies to replace, upgrade or purchase radar equipment, garage door motors, and evidence cage.

2020 Goals

1. Replace two squad radars.
2. Replace garage door motors.
3. Upgrade evidence room security cage.

Expenditures		2019	2020	Change
40-41100	Property Taxes	89,749	39,006	-56.5%
40-41130	Fire & Rescue Property Tax	28,305	28,711	1.4%
40-43210	Grants	600	-	100%
40-43215	Police Revenue Equipment	-	3,750	100%
TOTAL		\$118,654	\$71,467	-39.8%
40-91000-801	Capital Projects	28,305	28,711	1.4%
40-91000-802	Capital Lease	34,230	34,230	0.0%
40-91000-803	Capital Equipment	60,786	8,526	-86.0%
TOTAL		\$123,321	\$71,467	-42.0%
40-34000	Undesignated Fund Balance	(7,201)	(70,370)	877.2%
40-34100	Designated Bullet Proof Vest	7,732	7,732	0%
TOTAL		\$531	-\$62,638	-11896%
FUND BALANCE APPLIED		\$0	\$0	



PUBLIC WORKS CAPITAL FUND

Funded within the 2020 Capital budget are monies to replace, upgrade or purchase a skid steer amongst other small tools as well as the 2020 road construction project.

2020 Goals

1. Road construction project, including Lake Drive from Bay Point Road to Manor Circle, Fairy Chasm Road from Fielding Road to East Termini, Bay Point Road from Lake Drive to Tennyson Drive, and as an alternate Manor Circle from Lake Drive to Ellsworth Lane.
2. Replace a skid steer.
3. Replace various hand tools and small equipment.

Expenditures		2019	2020	Change
41-41100	Property Taxes	111,900	46,247	-58.7%
41-43540	State Transportation Aid	46,731	46,731	-27.5%
41-43545	STH 32 Connecting Highway Aids	81	-	-12.3%
41-48310	Equipment Sales	30,000	16,450	-45.2%
TOTAL		\$188,712	\$109,428	-42.0%
Expenditures				
41-91000-801	Capital Projects	408,014	300,000	-26.5%
41-91000-803	Capital Equipment	16,900	65,000	284.6%
TOTAL		\$424,914	\$365,000	-14.1%
FUND BALANCE APPLIED				
41-34000	Undesignated Fund Balance	727,821	5,613	-99.2%
41-34215	Designated Equipment Reserve	155,414	155,414	0.0%
41-34220	Designated Road Reserve	41,569	41,569	0.0%
41-34225	Designated Building	159,724	59,724	-62.6%
TOTAL		\$1,084,528	\$262,320	-75.8%

ADMINISTRATIVE CAPITAL FUND

Funded within the 2020 Capital budget are monies to replace, upgrade or purchase the Village website and the North Shore Library.

2020 Goals

1. Redesign and upgrade the Village website.
2. Initial stages of North Shore Library remodel project.

Expenditures		2019	2020	Change
42-41100	Property Taxes	130,000	200,602	54.3%
42-46740	Community Event Donations	10,000	10,000	0%
TOTAL		\$140,000	\$210,602	-50.4%
42-91000-235	Community Events	15,000	15,000	0.0%
42-91000-519	Contracted Retirement Benefits	164,552	142,102	-13.6%
42-91000-801	Capital Projects	68,500	53,500	-21.9%
TOTAL		\$248,052	\$210,602	-15.1%
FUND BALANCE APPLIED		\$107,952	-	
42-34310	Designated GASB 45 OPEB	294,170	131,795	-55.2%
42-34400	Designated Library Exp	-	33,152	100%
42-34000	Undesignated Fund Balance	72,705	129,305	132.3%
TOTAL		\$366,875	\$333,822	-9.0%

PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND

2020 Goals

1. The Bayside Communications Center will be replacing their phone system in 2020. The project will take place through a Request for Proposal process and then request necessary findings.

Expenditures		2019	2020	Change
46-41100	Property Taxes	19,666	21,548	9.6%
46-47110	Contract Revenue	157,326	150,839	-4.1%
TOTAL		\$176,992	\$172,387	-2.6%
Expenditures				
46-91000-803	Capital Equipment	322,230	-	-100%
TOTAL		\$322,230	\$0	-100%
FUND BALANCE APPLIED				
		\$61,537	\$0	
Fund Balance				
46-34000	Undesignated Fund Balance	65,060	565,942	769.9%
46-34215	Designated Capital Equipment	146,596	114,854	-21.7%
46-34220	Designated RMS Capital Equipment	89,156	89,156	0%
TOTAL		\$236,894	\$769,952	225.0%

➤ Sewer

➤ \$1,000

➤ 20-51000-350

2020
Capital
Projects

Service Excellence

DESCRIPTION: TRANSDUCERS

Transducers monitor flow, water levels, and volumes within sanitary sewer pits. New transducers will allow enhanced monitoring and increase functionality of the sanitary sewer.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as this project will increase productivity and efficiency of employees and reduce maintenance expenses.

➤ Sewer

➤ \$170,000

➤ 20-51000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: LIFT STATION REPLACEMENT

This project involves the replacement of both the Bay Point and Hermitage lift station. Engineering continues with detailed plan being developed, and siting of location for the upgraded facilities on-going. The related private property inflow and infiltration study is nearing completion. We anticipate final plans and recommendations from the Village Engineer will be forthcoming later this year with anticipated work in 2020.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as this project will increase productivity and efficiency of employees and reduce maintenance expenses.

➤ Sewer

➤ \$370,000

➤ 20-51000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: MAIN LINE REHABILITATION

The project includes rehabilitation of the sanitary sewer in Basins #2 and #6. Preliminary and final designs will be created which will include verification of the design data. Bidding, construction management, and inspection will take place in 2020.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as this project will increase productivity and efficiency of employees, reduce maintenance expenses, and reduce flow volume in the sewer system.

➤ Stormwater

➤ \$40,000

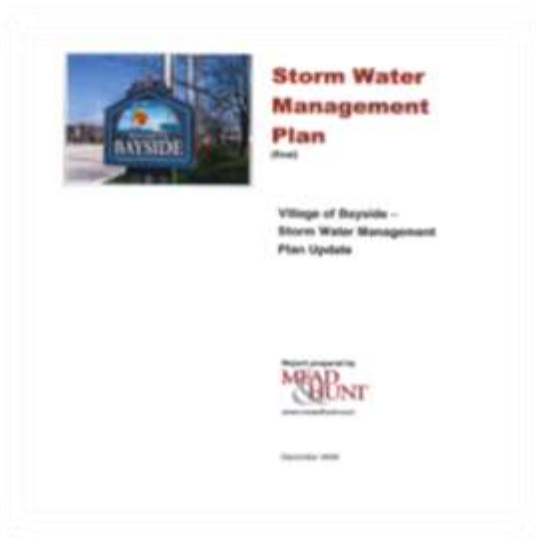
➤ 22-53000-216

2020
Capital
Projects

Service Excellence

DESCRIPTION: STORMWATER MANAGEMENT STUDY UPDATE

The Village's Stormwater Management Plan was last updated in 2009. The Municipal Separate Storm Sewer System (MS4) permit issued by the Wisconsin Department of Natural Resources requires a stormwater management program to ensure best management practices. A qualified consultant will assist the Village to ensure that the Village is meeting requirements, ordinances, provide recommendations, engage with staff and the public, and present a final Stormwater Management Plan update.



Impact on Operational Budget/Service

The impact on the budget will outline the next phase of stormwater improvements that the Village will need to make to comply with State and Federal stormwater legislation.

➤ Stormwater

➤ \$75,000

➤ 22-53000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: STORMWATER PROJECT ON LAKE DRIVE AND FAIRY CHASM

This project will direct stormwater from the areas surrounding the intersection at Lake Drive and Fairy Chasm Road to gather at a single point in the intersection of Lake Drive and Fairy Chasm Road. The water will then be piped south on Lake Drive, west on Manor Circle and ultimately to Ellsworth Park.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as this project will increase productivity and efficiency of employees, reduce maintenance expenses, and mitigate surface water in the area.

➤ POLICE

➤ \$8,526

➤ 40-91000-803

2020
Capital
Projects

Service Excellence

DESCRIPTION: REPLACEMENT OF RADARS AND EVIDENCE CAGE

Two squad radars that track and record the speed of drivers will be replaced. The two radars are over 10 years old. The new evidence cage will secure materials that are subject to loss. Heavy-gauge open-wire construction keeps contents visible for quick inventory checks.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as these items will increase productivity and efficiency of employees and reduce maintenance expenses.

➤ DPW

➤ \$300,000

➤ 41-91000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: 2020 STREET IMPROVEMENT PROGRAM

As part of the Village's on-going street improvement program, a number of streets will be resurfaced in 2020. The list of streets for resurfacing in 2020 includes:

- E. Bay Point Road, from Lake Drive to Tennyson Drive
- N. Lake Drive, from Bay Point Road to Manor Circle
- E. Fairy Chasm Road, from Fielding Road to East Termini
- Manor Circle, from Lake Drive to Ellsworth Lane
- Approx. 30 driveway approaches

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.

➤ DPW

➤ \$65,000

➤ 41-91000-803

2020
Capital
Projects

Service Excellence

DESCRIPTION: SKIDSTEER

The replacement skid steer will be used for a multitude of different projects from tree planting, storm sewer work, sanitary work, grading, yard waste removal, leaf pick up, snow removal, and tree removal. This equipment has universal usage and is the most utilized piece of equipment in the DPW fleet.



Impact on Operational Budget/Service

The impact on the operating budget is expected to be a net decrease as this item will increase productivity and efficiency of employees and reduce maintenance expenses.

➤ VILLAGE HALL

➤ \$13,500

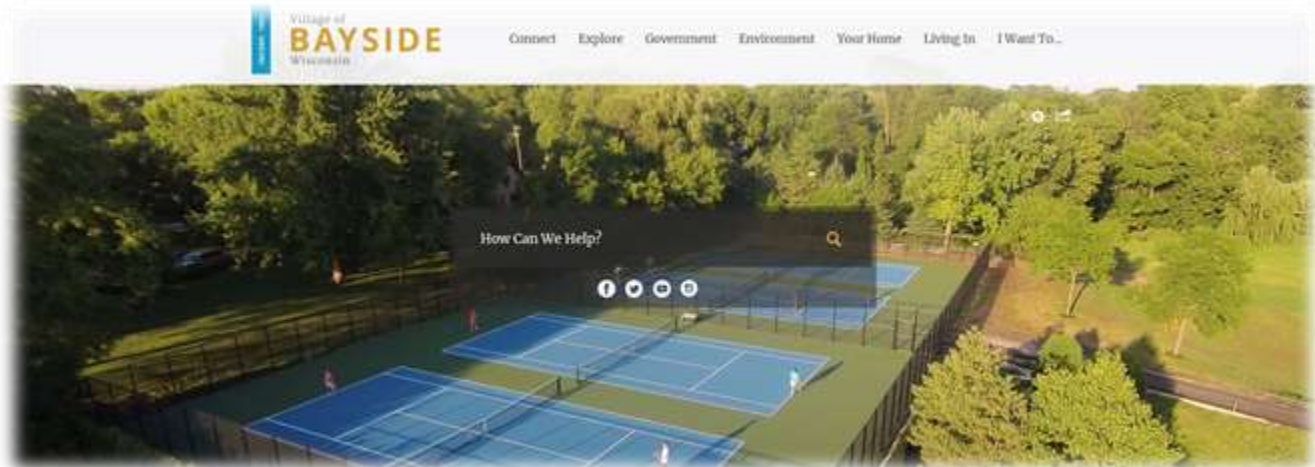
➤ 42-91000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: VILLAGE WEBSITE UPDATE

The website was visited 42,260 times in 2018. People spend approximately two and one half minutes on the website per visit, visiting over 113,200 pages in 2018. The website was last updated in 2014. The Village will be updating the website in 2020 to increase the functionality of a virtual Village Hall.



Impact on Operational Budget/Service

An updated website will reduce operational costs by increasing employee productivity due to providing more resources online.

➤ VILLAGE HALL

➤ \$40,000

➤ 42-91000-801

2020
Capital
Projects

Service Excellence

DESCRIPTION: NORTH SHORE LIBRARY RENOVATION

The North Shore Library renovation budget will fund architectural drawings and preparation for bidding. The revised Master Library Agreement should be finalized by the end of 2019.



Impact on Operational Budget/Service

The impact of the renovated North Shore Library will reduce operating costs by utilizing technology to enhance the efficiency of services provided at the library.

2020 - 2026 CAPITAL IMPROVEMENT PROGRAM

Type of Request	Item Description	Purpose	Cost
2020			
DPW	Equipment	Skid steer	Yard waste collection, grading, tree removal 2185 replacement
			\$65,000
DPW	Infrastructure	Sanitary Sewer	Transducers
			\$1,000
DPW	Infrastructure	Storm Sewer	Lake Dr. & Fairy Chasm Project
			\$75,000
DPW	Infrastructure	Roads	Resurfacing (E. Bay Point, N. Lake Dr., E. Fairy Chasm, Manor Circle)
			\$300,000
Police	Equipment	Radars (2)	Replaces failing 10 year old equipment
			\$3,726
Police	Building Maint	Garage Door Openers (2)	PD Garage Door Replace Original Door Opener
			\$3,400
Police	Technology	Evidence Room Cage	WILEAG requires drugs, currency and firearms to be stored separately
			\$1,400
Village Hall	Technology	Website Redesign	Website Redesign
			\$13,500
			\$463,026
2021			
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	Equipment	Leaf Vacuum	Leaf Collection
			\$90,000
DPW	Equipment	Large Skid Steer Bucket	Collection and material mover
			\$1,000
DPW	Equipment	Patrol truck/hook truck	unit 2178 replacement
			\$180,000
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 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	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	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

Type of Request		Item Description	Purpose	Cost
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	Squad	Squad 2101 Replacement for 2018 Ford	\$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
				\$1,013,400
2022				
DPW	Facility	Tennis Court Maintenance	Crack fill 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	\$115,000
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Vehicle	Patrol Truck	Snow plowing, material mover	\$180,000
DPW	Vehicle	UTV	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	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	Appliances	PD Washer/Dryer Decon Room Replacement	\$2,000
Police	Technology/Hardware	WIFI	PD WIFI Replacement/Upgrade	\$1,000
Police	Vehicle	Squad	Squad 2103 Replacement for 2018 Ford	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computer for VH employees	\$1,500
				\$787,800
2023				
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

Type of Request		Item Description	Purpose	Cost
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
DPW	Infrastructure	Roads	Resurfacing (Pelham, Regent, Sequoia)	\$240,000
Police	Equipment	Body Armor	Officers (5) Replacement	\$4,300
Police	Equipment	Cabinetry Doors	Roll Call/Jail Room Replacements	\$5,000
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	Squad	Squad 2104 Replacement for 2018 Ford	\$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
				\$809,900
2024				
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	Squad	Squad 2105 Replacement for 2019 Ford	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,500
				\$456,800
2025				
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	Generator	Mobile power supply	\$2,100
DPW	Equipment	Cutting Edge	Snow plowing	\$4,000
DPW	Vehicle	Patrol Truck	Snow plowing, material mover	\$180,000
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	Technology/Hardware	Computer Infrastructure	Server Equipment/UPS/Cloud Service Replacements/Upgrades	\$3,000

Type of Request		Item Description	Purpose	Cost
				\$643,700
2026				
DPW	Equipment	Compactor	Gravel and soil compaction	\$3,000
DPW	Equipment	Sewerage Pump	Sewer and stormwater pump	\$1,850
DPW	Equipment	Sewer Jetter	Sewer Cleaning	\$120,000
DPW	Equipment	Telehandler 84" Bucket	Collection and material mover	\$1,450
DPW	Equipment	Stump Grinder	Tree stump grinding	\$9,000
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	Equipment	Body Armor	Officers (2)	\$1,700
Police	Equipment	Tactical Vest	Squad 2103	\$2,200
Police	Equipment	Tactical Vest	Squad 2104	\$2,200
DPW	Infrastructure	Storm Sewer	Televising and repair	\$30,000
Police	Equipment	Tactical Vest	Squad 2105	\$2,200
Police	Equipment	Tactical Vest	Squad 2106	\$2,200
Police	Equipment	Tasers	Officers	\$7,000
Police	Equipment	Sig Sauer Rifles (6)	Squads	\$7,000
Police	Equipment	Batteries	Radar Trailer	\$1,500
Police	Vehicle	Squad	Squad 2103 (MY 2022) Replacement	\$47,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	\$2,018
				\$594,318

2020 BUDGET DETAIL

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
GENERAL FUND								
General Fund Revenues								
Taxes								
10-41100	Property Taxes	2,419,137	3,105,389	3,105,389	3,105,389	3,105,389	3,184,461	2.55%
10-41300	Interest on Delinquent Taxes	13,001	12,000	12,000	12,996	12,996	12,000	0.0%
10-41500	Payment in Lieu of Taxes	42,366	42,378	42,378	33,786	42,378	46,127	8.85%
Subtotal		\$2,474,504	\$3,159,767	\$3,159,767	\$3,152,171	\$3,160,763	\$3,242,588	2.6%
State Aids								
10-43410	State Shared Revenue	60,322	60,324	60,324	9,049	60,324	60,321	0.0%
10-43510	Recycling Grant	25,634	25,634	25,634	25,679	25,679	25,679	0.2%
10-43530	Exempt Computer Aid	14,801	14,801	14,801	15,160	15,160	15,160	2.4%
10-43540	State Transportation Aid	398,823	402,837	402,837	277,580	385,684	402,837	0.0%
10-43545	State Highway 32 Connecting Highway Aid	16,872	16,873	16,873	12,634	16,873	16,954	0.5%
10-43600	Expenditure Restraint Aid	88,312	79,998	79,998	79,998	79,998	79,944	-0.1%
Subtotal		\$604,764	\$600,467	\$600,467	\$420,100	\$583,718	\$600,894	.1%
Intergovernmental								
10-43210	Community Development Block Grant	11,040	5,598	5,598	-	5,598	5,598	0%
10-43220	River Hills Municipal Court	42,945	-	-	-	-	-	0%
10-43225	Public Safety Communication Administration	92,435	94,099	94,099	94,099	94,099	95,953	2.0%
10-43555	Intergovernmental Grant	1,500	-	-	3,580	3,580	-	0%
Subtotal		\$147,920	\$99,697	\$99,697	\$97,679	\$103,277	\$101,551	1.9%
Inspection								
10-44415	Architectural Review Committee Applications	2,700	2,580	2,580	1,500	2,000	2,000	-22.5%
10-44425	Administrative Fees	5,479	-	-	-	-	-	0%
10-44460	Building Permits	77,472	52,000	52,000	61,593	80,000	65,000	25.0%
10-44480	Vacant Property Fees	500	-	-	1,500	1,500	-	0%
Subtotal		\$86,151	\$54,580	\$54,580	\$64,593	\$83,500	\$67,000	22.8%
License and Permits								
10-44100	Operator Licenses	1,265	1,000	1,000	1,155	1,200	1,000	-23.1%
10-44120	Liquor Licenses	3,000	3,000	3,000	3,000	3,000	3,000	25.0%
10-44140	Cigarette Licenses	300	300	300	300	300	300	0%
10-44210	Bicycle Licenses		-	-	20	20	-	
10-44220	Animal Licenses	2,221	1,500	1,500	1,348	2,000	1,750	16.7%
10-44420	Occupancy Permits	240	140	140	100	140	140	0.0%
10-44440	Alarm Company Permits	170	300	300	520	520	300	0.0%
10-44435	Transient Merchant Permit	17,700	8,700	8,700	16,643	20,000	15,000	72.4%
10-44495	Excavation/Right of Way/Privilege	-	-	-	150	175	-	0%
10-44525	Fill Permits	670	-	-	1,600	1,600	-	0%
10-44530	Rummage Sale Permits	160	220	220	170	220	220	0%
10-44535	Dumpster Permits	60	60	60	730	1,000	1,000	1566.7%
10-44540	Sign Permits	925	700	700	675	800	700	0%
10-44550	Conditional Use Permits	600	300	300	900	900	300	0%
10-44555	Board of Zoning Appeals Fees	3,060	-	-	500	500	-	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
10-44570	Special Event Permits	950	250	250	300	300	250	0%
Subtotal		\$31,321	\$16,470	\$16,470	\$28,111	\$32,675	\$23,960	45.5%
Services								
10-44300	Cable Franchise Fees	75,810	74,000	74,000	\$55,886	74,000	74,000	0.0%
10-44560	Tree Program	3,700	5,000	5,000	6,900	6,900	5,000	0.0%
10-45100	Fines & Forfeitures	46,758	65,000	65,000	50,893	81,250	50,000	-23.1%
10-45120	Court Service Fees	375	-	-	25	690	-	0%
10-45125	Misc. Service Fee- Notary/Fingerprinting	1,052	625	625	55	750	100	-84.0%
10-45600	Court Case Re-Opening Fees	75	-	-	-	100	-	0%
10-46110	Property Status Revenue	4,760	2,000	2,000	4,380	4,500	3,100	55.0%
10-46120	Publication Fees	175	175	175	175	175	175	0.0%
10-46130	Data Sales	469	500	500	671	700	550	10.0%
10-46135	Police Uniforms	89	-	-	-	-	-	0%
10-46310	Special Pickups	9,457	8,000	8,000	6,910	8,000	8,000	0.0%
10-46315	Mulch Deliveries	5,586	5,500	5,500	6,061	6,100	4,800	-12.7%
10-46320	Garbage & Recycling	2,619	2,600	2,600	2,360	2,600	2,600	0.0%
10-46330	Well Permit	50	-	-	75	75	10,000	0%
10-46710	Park Facility Rental & Programs	1,076	770	770	864	899	800	3.9%
10-46715	Public Works Service Revenue	5,480	285	285	1,472	1,500	1,000	250.9%
10-48210	Copies	1,233	600	600	163	185	150	-75.0%
10-48220	False Alarm Fees	2,950	1,200	1,200	3,125	3,175	5,000	316.7%
Subtotal		\$161,714	\$166,255	\$166,255	\$140,014	\$191,599	\$165,275	-0.6%
10-48100	Interest	170,321	130,000	130,000	169,274	184,274	140,000	7.7%
10-48110	Unrealized & Realized Gain/Loss - Investments	(2,354)	-	-	55,680	2,000	-	0%
10-48200	Miscellaneous Revenues	5,115	500	500	1,533	1,600	500	0%
10-48215	Fire Dues	-	-	-	22,223	22,223	-	0%
10-48230	Recycling Proceeds	2,370	2,060	2,060	1,057	1,100	1,000	-51.5%
10-48240	Credit Card Rebate	-	-	-	-	-	7,000	100%
10-48260	Insurance Awards	50,668	-	-	25,269	25,269	-	0%
10-46400	Equipment Rental - Sewer Fund	15,000	17,500	17,500	17,500	17,500	17,500	0%
10-46415	Equipment Rental - Stormwater Fund	10,000	17,500	17,500	17,500	17,500	17,500	0%
10-48310	Equipment Sales	18,182	5,500	5,500	39	5,500	-	-100.0%
Subtotal		\$269,301	\$173,060	\$173,060	\$310,074	\$276,966	\$183,500	6.0%
TOTAL		\$3,775,676	\$4,270,296	\$4,270,296	\$4,212,743	\$4,432,498	\$4,384,768	2.7%
GENERAL FUND EXPENDITURES								
General Government								
Personnel								
10-51000-110	Wages FT	243,340	238,225	232,225	148,647	230,547	251,280	8.2%
10-51000-111	Overtime	-	-	-	-	-	-	0%
10-51000-112	Wages PT	1,728	-	-	-	-	-	0%
10-51000-117	Health Insurance Buyout	2,096	2,400	2,400	1,296	1,996	2,100	-12.5%
10-51000-119	Dental Insurance Buyout	195	109	109	122	168	217	99.1%
10-51000-120	Trustee wages	8,400	8,400	8,400	5,600	8,400	8,400	0.0%
10-51000-125	Elections wages	5,984	4,000	3,500	1,947	2,100	6,000	71.4%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
10-51000-150	Wisconsin Retirement System	15,544	15,571	15,571	9,833	15,101	17,805	14.3%
10-51000-151	Social Security	19,103	20,589	20,589	11,814	18,606	21,573	4.8%
10-51000-152	Life Insurance	998	1,049	1,049	782	1,031	1,088	3.7%
10-51000-153	Health Insurance	20,248	25,781	25,781	19,045	25,674	24,294	-5.8%
10-51000-154	Dental Insurance	251	1,033	1,033	396	548	544	-47.3%
	Subtotal	\$317,886	\$317,157	\$310,657	\$199,482	\$304,171	\$333,301	7.3%
Supplies/Contractual								
10-51000-130	Elections supplies	3,874	4,200	13,900	11,445	13,900	7,600	-45.3%
10-51000-180	Recruitment	248	-	6,702	6,193	6,702	-	-100.0%
10-51000-210	Contractual Services	6,864	13,000	13,000	5,455	13,000	12,578	-3.2%
10-51000-221	Telecommunications	1,900	3,000	3,000	1,707	3,000	2,900	-3.3%
10-51000-223	Computer Support Services	660	1,000	1,000	545	1,000	1,000	0.0%
10-51000-230	Materials and Supplies	1,940	2,000	1,798	1,154	1,798	2,500	39.0%
10-51000-225	Computer Support Services	-	800	800	215	800	800	0.0%
10-51000-300	Administrative	4,067	4,000	4,000	2,361	4,000	4,000	0.0%
10-51000-310	Office Supplies	2,694	2,700	2,700	1,000	2,700	5,000	85.2%
10-51000-311	Postage	2,884	4,000	4,000	3,829	4,000	4,161	4.0%
10-51000-321	Dues & Subscriptions	9,202	6,500	11,500	5,314	11,500	11,500	0.0%
10-51000-322	Training, Safety & Certifications	712	1,000	1,000	-	1,000	1,000	0.0%
10-51000-323	Wellness	53	100	100	56	100	100	0.0%
10-51000-324	Publications/Printing	2,465	-	218,800	-	218,800	2,000	-99.1%
10-51000-335	Equipment Replacement	-	-	-	27	27	100	0%
10-51000-520	Tax Refunds/Uncollectible	-	-	-	3	3	-	0%
10-51000-591	Municipal Code	5,700	4,000	4,000	1,200	4,000	4,000	0.0%
	Subtotal	\$43,262	\$46,300	\$286,300	\$40,505	\$286,330	\$59,239	-79.3%
Professional Services								
10-51000-214	Audit Services	18,063	18,063	18,063	15,836	18,063	18,403	1.9%
10-51000-219	Assessor Services	32,000	32,000	32,000	32,000	32,000	24,900	-22.2%
10-51000-226	Benefit Administrative Fees	1,628	1,360	1,360	1,337	2,313	510	-62.5%
10-51000-229	Investment Fees	8,744	4,200	4,200	3,302	4,200	4,200	0.0%
10-51000-238	Financial Advising Services	-	6,000	6,000	-	6,000	6,000	0.0%
	Subtotal	\$60,435	\$61,623	\$61,623	\$52,476	\$62,576	\$54,013	-12.4%
	TOTAL	\$421,584	\$425,080	\$658,580	\$292,463	\$653,077	\$446,552	-32.2%
Public Safety								
Police								
Personnel								
10-52100-110	Wages FT	959,964	976,352	956,287	615,346	952,076	1,023,408	7.0%
10-52100-112	Wages PT	-	-	20,065	12,143	20,065	29,164	45.3%
10-52100-111	Overtime	98,030	40,000	40,000	16,524	25,355	35,000	-12.5%
10-52100-116	Holiday Pay	27,948	29,310	29,310	-	29,310	32,267	10.1%
10-52100-117	Health Insurance Buyout	7,367	3,000	3,000	1,000	3,100	18,900	530.0%
10-52100-119	Dental Insurance Buyout	73	91	91	133	284	906	895.6%
10-52100-118	Shift Differential Pay-Bump Pay	4,412	2,000	2,000	4,157	5,000	3,360	68.0%
10-52100-150	Wisconsin Retirement System	104,184	98,182	98,182	59,769	109,773	114,366	16.5%
10-52100-151	Social Security	79,501	80,880	80,880	49,128	79,192	87,618	8.3%
10-52100-152	Life Insurance	1,245	817	817	534	739	798	-2.3%
10-52100-153	Health Insurance	154,565	195,421	195,421	94,480	130,173	136,189	-30.3%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
10-52100-154	Dental Insurance	2,132	3,888	3,888	1,353	1,909	2,583	-33.6%
10-52100-519	Contractual Retirement Benefits	25	52,904	52,904	-	-	56,893	7.5%
Subtotal		\$1,439,444	\$1,482,845	\$1,482,845	\$854,567	\$1,356,976	\$1,541,452	4.0%
Supplies/Contractual								
10-52100-180	Recruitment	22,563	-	803	804	804	-	-100.0%
10-52100-209	House of Correction Fees	1,713	360	360	128	450	1,000	177.8%
10-52100-210	Contractual Services	40,340	41,902	42,292	17,858	42,292	41,373	-2.2%
10-52100-213	Legal Counsel-Personnel	6,892	1,000	1,177	1,295	1,295	1,000	-15.0%
10-52100-215	MADACC	1,134	1,160	1,160	1,115	1,160	1,300	12.1%
10-52100-221	Telecommunications	5,249	5,196	5,196	4,283	5,600	5,196	0.0%
10-52100-225	Computer Support	3,911	5,000	5,000	34	5,000	5,000	0.0%
10-52100-226	Benefit Administrative Fees	-	-	-	-	-	1,140	0%
10-52100-230	Materials & Supplies	13,056	8,700	6,025	3,388	8,700	6,025	0.0%
10-52100-231	Fleet Maintenance	7,577	8,000	8,000	5,313	8,000	7,000	-12.5%
10-52100-310	Office Supplies	1,728	1,200	1,200	519	1,200	1,000	-16.7%
10-52100-311	Postage	500	500	500	420	700	700	40.0%
10-52100-321	Dues & Subscriptions	997	1,230	1,260	969	1,260	1,560	23.8%
10-52100-322	Training, Safety & Certifications	3,500	9,625	12,922	11,260	12,291	6,953	-46.2%
10-52100-323	Ammunition	1,497	1,560	1,560	360	1,560	1,600	2.6%
10-52100-330	Uniform Supplies	10,441	7,150	7,150	4,355	7,150	6,500	-9.1%
10-52100-333	Medical Supplies	318	350	529	528	700	1,205	127.9%
10-52100-340	Fuel Maintenance	22,807	24,000	24,000	12,618	24,000	24,000	0.0%
10-52100-350	Equipment Replacement	75,847	1,500	3,399	3,399	4,000	-	-100.0%
10-52100-390	Employee Recognition	-	100	100	39	250	100	0.0%
10-52100-518	Police Professional Liability	13,710	15,862	15,862	9,835	15,862	16,179	2.0%
10-52100-521	GASB-OPEB	3,000	-	-	-	-	-	0%
Subtotal		\$214,216	\$134,395	\$137,692	\$77,716	\$141,470	\$128,831	-6.4%
TOTAL		\$1,653,660	\$1,617,240	\$1,620,537	\$932,284	\$1,498,446	\$1,670,283	3.1%
Municipal Court								
Personnel								
10-51200-110	Wages FT	51,426	-	-	-	-	-	0%
10-51200-111	Overtime	-	-	-	-	-	-	0%
10-51200-113	Judge Fees	3,600	3,600	3,600	1,800	3,600	900	-75.0%
10-51200-150	Wisconsin Retirement System	3,445	-	-	-	-	-	0%
10-51200-151	Social Security	3,720	-	-	138	275	69	100.0%
10-51200-152	Life Insurance	57	-	-	-	-	-	0%
10-51200-153	Health Insurance	26,309	-	-	-	-	-	0%
10-51200-154	Dental Insurance	436	-	-	-	-	-	0%
10-51200-513	Worker's Compensation	120	-	-	-	-	-	-100.0%
Subtotal		\$89,113	\$3,600	\$3,600	\$1,938	\$3,875	\$969	-73.1%
Supplies/Contractual								
10-51200-208	Special Prosecutorial Services	2,491	5,000	4,841	592	4,841	5,000	3.3%
10-51200-210	Contractual Services	5,679	35,679	35,679	15,918	35,679	-	-100.0%
10-51200-211	Legal Counsel - Contracted	21,265	23,660	23,660	15,741	23,660	23,897	1.0%
10-51200-310	Office Supplies	213	-	-	-	-	-	.0%
10-51200-311	Postage	500	-	-	-	-	-	0%
10-51200-321	Dues & Subscriptions	362	-	100	100	100	-	-100.0%
10-51200-322	Training, Safety & Certifications	110	-	-	-	-	-	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
10-51200-325	Judicial Education	700	700	759	759	700	-	-100.0%
10-51200-350	Equipment Replacement	6,278	-	-	-	-	-	0%
Subtotal		\$37,598	\$65,039	\$65,039	\$33,110	\$65,039	\$28,897	-55.6%
SUBTOTAL		\$126,711	\$68,639	\$68,639	\$35,048	\$68,914	\$29,865	-56.5%
TOTAL		\$1,780,371	\$1,685,879	\$1,689,176	\$967,332	\$1,567,360	\$1,700,149	0.6%
Inspections, Code Enforcement & Zoning								
10-52400-110	Wages FT	20,000	20,000	20,000	20,000	20,000	20,000	0%
10-52400-250	Building Inspections	47,797	43,650	43,650	30,624	43,650	35,750	-18.1%
TOTAL		\$67,797	\$63,650	\$63,650	\$50,624	\$63,650	\$63,650	-12.4%
Public Works								
Personnel								
10-53000-110	Wages FT	329,425	272,965	260,715	193,337	260,715	305,350	17.1%
10-53000-111	Overtime	3,329	5,006	5,006	5,220	5,220	3,500	-30.1%
10-53000-112	Wages PT	17,007	51,669	51,669	24,470	51,669	47,571	-7.9%
10-53000-117	Health Insurance Buyout	-	1,400	1,400	-	-	500	-64.3%
10-53000-119	Dental Insurance Buyout	163	152	152	-	-	57	-62.5%
10-53000-150	Wisconsin Retirement System	20,593	20,455	20,455	12,333	20,803	20,848	1.9%
10-53000-151	Social Security	24,285	25,275	25,275	14,485	24,297	24,415	-3.4%
10-53000-152	Life Insurance	770	575	575	467	626	517	-10.1%
10-53000-153	Health Insurance	89,652	82,050	82,050	66,263	80,910	70,459	-14.1%
10-53000-154	Dental Insurance	1,361	1,631	1,631	1,318	1,636	1,586	-2.8%
Subtotal		\$486,584	\$461,178	\$448,928	\$317,893	\$445,876	\$474,803	5.8%
Supplies/Contractual								
10-53000-180	Recruitment	-	-	225	306	306	-	-100%
10-53000-200	Facility Maintenance & Supplies	22,336	24,000	24,000	8,443	24,000	25,000	4.2%
10-53000-201	Cleaning & Janitorial Services	12,508	11,500	11,500	6,573	11,500	11,500	0.0%
10-53000-202	HVAC Maintenance	4,239	4,200	4,200	1,250	4,200	4,200	0.0%
10-53000-210	Contractual Services	32,246	33,933	33,933	19,739	33,933	33,824	-0.3%
10-53000-216	Engineering	-	-	-	-	-	16,728	100.0%
10-53000-220	Utilities	42,827	62,000	62,000	32,263	62,000	59,000	-4.8%
10-53000-221	Telecommunications	3,283	3,749	3,749	1,534	3,749	2,865	-23.6%
10-53000-230	Materials & Supplies	5,305	5,150	5,150	1,573	5,150	5,150	0.0%
10-53000-231	Fleet Maintenance	34,154	35,600	35,600	10,283	35,600	31,163	-12.5%
10-53000-233	Tools	2,520	2,500	2,500	423	2,500	1,000	-60.0%
10-53000-310	Office Supplies	171	150	150	59	150	150	0.0%
10-53000-321	Dues & Subscriptions	856	1,035	1,035	215	1,035	925	-10.6%
10-53000-322	Training, Safety & Certifications	3,710	4,000	4,000	435	4,000	3,500	-12.5%
10-53000-330	Uniform Supplies	2,269	2,000	2,000	830	2,000	1,800	-10.0%
10-53000-334	Winter Operations	38,009	33,966	33,966	19,786	33,966	36,000	6.0%
10-53000-340	Fuel Maintenance	30,291	27,000	26,775	10,452	26,775	24,000	-10.4%
10-53000-350	Equipment Replacement	-	2,935	2,935	1,378	2,935	-	-100.0%
10-53000-360	Equipment Rental	2,756	6,700	6,700	5,700	6,700	8,500	26.9%
10-53000-370	Tipping Fees	59,845	57,000	57,000	27,854	57,000	71,000	24.6%
10-53000-377	Yard Waste Tub Grinding	-	7,400	7,400	-	7,400	10,000	35.1%
10-53000-390	Employee Relations	-	-	-	159	159	100	0%
10-53000-400	Street Maintenance	532	7,700	7,700	-	7,700	7,700	0%
10-53000-401	Crack Sealing & Striping	5,485	-	-	-	-	-	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
10-53000-450	Signage & Traffic Safety	1,588	2,000	2,000	713	2,000	2,000	0%
10-53000-460	Forestry & Landscaping	6,874	10,000	10,000	8,961	10,000	10,000	0%
10-53000-465	Tree Disease Mitigation	4,803	30,000	42,250	50,110	42,250	30,000	-29.0%
Subtotal		\$316,605	\$374,519	\$386,768	\$209,040	\$387,008	\$396,105	2.4%
TOTAL		\$803,189	\$835,697	\$835,696	\$526,933	\$832,884	\$870,908	4.2%
Recreation and Leisure								
Personnel								
10-55200-110	Wages FT	4,800	5,200	5,200	3,380	5,200	5,200	0%
10-55200-151	Social Security	367	398	398	259	398	398	0%
Subtotal		\$5,167	\$5,598	\$5,598	\$3,639	\$5,598	\$5,598	0%
Supplies/Contractual								
10-55200-230	Materials & Supplies	1,490	2,000	2,000	659	2,000	1,500	-25.0%
10-55200-235	Community Events	649	-	-	-	-	-	0%
10-55200-435	Baseball Field	107	250	250	-	250	250	0%
Subtotal		\$2,246	\$2,250	\$2,250	\$941	\$2,250	\$1,750	-22.2%
TOTAL		\$7,713	\$7,848	\$7,848	\$4,297	\$7,848	\$7,348	-6.4%
Shared Services								
10-51000-217	Health Department	-	28,083	28,083	14,042	28,083	28,645	2.0%
10-52200-224	Fire & Rescue-North Shore	-	832,645	832,645	624,483	832,645	853,689	2.5%
10-55100-227	Library-North Shore	-	155,663	155,663	68,645	155,663	177,555	14.1%
10-52200-376	Fire Insurance Dues	-	-	-	22,223	22,223	-	0%
TOTAL		\$0	\$1,016,391	\$1,016,391	\$729,393	\$1,038,614	\$1,059,889	4.3%
Insurances & Contingency								
10-51000-500	Contingency	-	50,000	30,000	-	-	50,000	0%
10-51000-509	Pollution Liability	-	904	904	-	904	886	-2.0%
10-51000-510	General Liability	18,932	21,562	21,562	14,942	21,562	21,218	-1.6%
10-51000-511	Automobile Liability	16,505	19,096	19,096	12,350	19,096	19,669	3.0%
10-51000-512	Boiler Insurance	669	779	779	669	779	802	3.0%
10-51000-513	Workers Compensation	50,439	59,859	59,859	44,633	59,859	59,859	0.0%
10-51000-515	Commercial Crime Policy	1,467	1,865	1,865	1,031	1,865	1,921	3.0%
10-51000-516	Property Insurance	6,781	8,130	8,130	4,114	8,130	8,374	3.0%
10-51000-517	Public Official Bonds	12,489	12,454	12,454	7,722	12,454	12,828	3.0%
TOTAL		\$107,283	\$174,649	\$174,649	\$85,461	\$124,649	\$175,556	0.5%
Legal								
10-51000-208	Special Legal Services	1,843	2,000	2,000	770	1,500	2,000	0.0%
10-51000-211	Legal Counsel - Contracted	58,897	58,003	58,003	29,598	58,003	58,583	1.0%
10-51000-213	Labor Counsel-Personnel	-	1,000	1,000	414	1,000	8,033	703.3%
TOTAL		\$60,740	\$61,003	\$61,003	\$30,781	\$60,503	\$68,616	12.5%
Other Financing Uses/Sources								
10-59223-900	Administrative/Transfer to	20,000	-	-	-	-	-	0%
10-59240-900	Administrative/Transfer to	-	-	36,296	36,296	36,296	-	-100%
10-59242-900	Administrative/Transfer to	339,447	-	-	-	-	-	0%
TOTAL		\$359,447	\$0	\$36,296	\$36,296	\$36,296	-	-100%
TOTAL GENERAL FUND EXPENDITURES		\$3,607,823	\$4,270,196	\$4,543,288	\$2,723,579	\$4,384,880	\$4,384,768	-3.5%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
FUND BALANCE APPLIED								
10-34310	Designated GASB 45 OPEB	231,300	-	-	-	-	-	0%
10-34000	Undesignated Fund Balance	1,012,687	1,173,865	1,173,865	2,732,349	1,060,304	1,060,304	-9.7%
FUND BALANCE		\$1,243,987	\$1,173,865	\$1,173,865	\$2,732,349	\$1,060,304	\$1,060,304	-9.7%
SANITARY SEWER FUND								
Revenues								
20-43210	Intergovernmental Grant	5,862	-	-	-	-	-	0%
20-46210	Intergovernmental Grant-PPII	-	-	-	-	-	150,000	100%
20-46410	Residential Sewer-ERU	767,520	776,820	776,820	772,948	772,948	777,138	0.4%
20-46420	Commercial Sewer-User Fee	133,254	138,000	138,000	52,885	105,770	125,000	-9.4%
20-46425	Police Lease Revenue	-	34,230	34,230	34,230	34,230	34,230	0%
20-46430	Connection Fee	7,500	-	-	-	-	-	0%
20-46450	Intergovernmental Revenue	4,500	-	-	-	-	-	
20-48100	Interest	1,086	-	-	1,021	900	-	0%
20-48260	Insurance Awards/Dividends	1,746	-	-	-	-	-	0%
TOTAL		\$921,468	\$949,050	\$949,050	\$861,083	\$913,848	\$1,086,368	14.5%
Expenses								
Personnel								
20-51000-110	Wages FT	124,678	143,021	143,021	68,443	143,021	147,056	2.8%
20-51000-111	Overtime	400	244	244	86	244	900	268.9%
20-51000-117	Health Insurance Buyout	350	850	850	267	850	1,200	41.2%
20-51000-119	Dental Insurance Buyout	40	47	47	29	47	135	187.2%
20-51000-150	Wisconsin Retirement System	8,550	9,427	9,427	2,868	9,427	9,979	5.9%
20-51000-151	Social Security	7,089	11,078	11,078	3,430	11,078	11,513	3.9%
20-51000-152	Life Insurance	210	279	279	119	279	265	-5.0%
20-51000-153	Health Insurance	15,739	22,083	22,083	6,443	22,083	20,131	-8.8%
20-51000-154	Dental Insurance	259	616	616	129	616	453	-26.5%
Subtotal		\$157,315	\$187,645	\$187,645	\$81,815	\$187,645	\$191,632	2.1%
Supplies/Contractual								
20-51000-180	Recruitment	-	-	60	9,113	9,900	-	-100.0%
20-51000-220	Utilities	5,411	7,000	7,000	3,702	7,000	7,000	0.0%
20-51000-221	Telecommunications	334	360	360	47	360	360	0.0%
20-51000-226	Benefit Administrative Fees	244	170	170	66	170	170	0.0%
20-51000-230	Materials & Supplies	8,631	3,000	3,000	481	3,000	2,000	-33.3%
20-51000-231	Fleet Maintenance		1,000	1,000	97	1,000	1,000	0.0%
20-51000-232	Lift Station Maintenance	22,715	14,550	14,550	3,300	14,550	11,550	-20.6%
20-51000-233	Tools	833	3,500	3,500	805	3,500	3,500	0.0%
20-51000-234	Diggers Hotline		2,130	2,070	1,217	2,070	2,130	2.9%
20-51000-311	Postage	400	400	400	400	400	400	0.0%
20-51000-322	Training, Safety & Certifications	2,572	3,000	3,000	2,114	3,000	2,425	-19.2%
20-51000-333	Gasb 75 Opeb Expense	5,117	-	-	-	-	-	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	599	8,123	9,118	9,117	9,118	1,000	-89.0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
20-51000-360	Equipment Rental - General Fund	15,000	17,500	17,500	17,500	17,500	17,500	0%
20-53000-500	Contingency	-	-	-	-	-	-	0%
20-51000-530	Auto/Fuel	-	-	-	-	-	-	0%
20-51000-801	Capital Projects	-	318,500	318,500	201,567	318,500	540,389	69.7%
20-51000-813	Infrastructure Repairs	113,292	-	-	-	-	-	0.0%
	Subtotal	\$178,347	\$382,433	\$383,428	\$252,726	\$393,268	\$592,624	54.6%
Professional Services								
20-51000-210	Contractual Services	259,717	262,540	262,540	133,575	262,540	274,122	4.4%
20-51000-211	Legal Services	-	-	-	-	-	-	0%
20-51000-212	Contract Services-Misc	4,336	-	-	-	-	-	0%
20-51000-213	Private Prop II	-	-	-	-	-	150,000	0%
20-51000-214	Audit Services	3,674	3,500	3,500	3,069	3,500	3,525	0.7%
20-51000-216	Engineering	24,855	25,000	82,733	64,743	82,733	43,091	-47.9%
20-51000-510	General Liability Insurance	2,896	2,800	2,800	1,736	2,800	2,800	0.0%
20-51000-513	Workers Compensation	1,916	1,916	1,916	1,554	1,916	1,954	2.0%
20-51000-515	Commercial Crime Policy	109	144	144	144	144	147	2.0%
20-51000-516	Property Insurance	2,744	3,194	3,194	1,147	3,197	3,290	3.0%
	Subtotal	\$300,247	\$299,094	\$356,827	\$205,967	\$356,830	\$478,929	34.2%
Sewer Debt Service								
20-58100-617	Principal Redemption - CWF Loan	-	77,115	77,115	-	77,115	78,939	2.4%
20-58100-618	Principal Redemption on Bond	-	153,750	153,750	-	153,750	163,750	6.5%
20-58100-621	Interest on Bond	52,765	69,056	69,056	58,989	69,056	53,183	-23.0%
20-58100-626	Interest Clean Water Fund	12,204	10,699	10,699	5,805	10,699	8,853	-17.2%
20-53000-700	Depreciation	175,863	3,138	3,138	-	3,138	3,138	0.0%
20-53000-701	Loss on Disposal of Capital Assets	21,895	-	-	-	-	-	0%
20-58291-226	Bond Issuance fees	27,001	-	-	-	-	-	0%
20-58291-825	Amortization of debt	(1,888)	-	-	-	-	-	0%
20-59240-900	Administrative/Transfer to	-	-	-	-	-	-	0%
	Subtotal	\$287,841	\$313,758	\$313,758	\$64,795	\$313,758	\$307,863	-1.9%
	TOTAL	\$923,750	\$1,182,930	\$1,241,658	\$605,302	\$1,251,501	\$1,571,048	26.5%
FUND BALANCE APPLIED			\$0	\$0	\$0	\$0	\$484,680	
20-34350	Designated CWFL Reserve Fund	31,650	31,650	31,650	31,650	31,650	31,650	0%
20-34360	Designated ECMAR Equip	63,597	66,735	66,735	63,597	66,735	69,873	4.7%
20-34000	Undesignated fund balance	2,451,565	2,410,166	2,410,166	2,701,927	2,113,912	1,629,232	-32.4%
FUND BALANCE		\$2,546,812	\$2,508,551	\$2,508,551	\$2,797,174	\$2,212,297	\$1,730,755	-31.0%
STORMWATER FUND								
Revenue								
22-43210	Intergovernmental Grant	80,000	-	-	30,000	30,000	-	0%
22-46405	Residential Stormwater	353,789	363,080	363,080	362,851	362,851	379,516	4.5%
22-46425	Commercial Stormwater	136,593	139,442	139,442	59,494	139,442	154,449	10.8%
22-46430	Right-of-way Management	22,580	25,000	25,000	14,478	14,278	10,000	-60.0%
22-46435	Stormwater Management	200	-	-	-	-	-	0%
22-48260	Insurance Awards/Dividends	(10,176)	-	-	-	-	-	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
22-49100	Proceeds of Long-Term Debt	455,000	-	-	-	-	-	0%
22-49120	Proceeds of Premium	2,357	-	-	-	-	-	0%
TOTAL		\$1,040,343	\$527,522	\$527,522	\$466,822	\$546,570	\$543,965	3.1%
Expenses								
Personnel								
22-53000-110	Wages FT	54,010	143,023	143,023	66,353	143,023	147,217	2.9%
22-53000-112	Wages PT	9,073	-	-	855	800	-	0%
22-53000-111	Overtime	84	750	750	86	750	900	20.0%
22-53000-117	Health Insurance Buyout	300	850	850	267	450	1,200	41.2%
22-53000-119	Dental Insurance Buyout	33	47	47	29	45	135	187.2%
22-53000-150	Wisconsin Retirement System	3,042	9,427	9,427	3,550	9,427	9,998	6.1%
22-53000-151	Social Security	3,833	11,078	11,078	4,200	11,078	11,433	3.2%
22-53000-152	Life Insurance	113	279	279	119	279	265	-5.0%
22-53000-153	Health Insurance	9,747	22,083	22,083	11,830	22,083	20,131	-8.8%
22-53000-154	Dental Insurance	161	616	616	237	900	453	-26.5%
Subtotal		\$80,397	\$188,153	\$188,153	\$87,526	\$188,836	\$191,732	1.9%
Supplies/Contractual								
22-53000-210	Contractual services	2,154	1,123	1,123	1,153	1,153	1,138	1.4%
22-53000-220	Utilities	2,204	2,400	2,400	854	2,400	2,400	0.0%
22-53000-221	Telecommunications	402	250	250	47	250	250	0.0%
22-53000-226	Benefit Administrative Fees	12,289	170	170	51	170	170	0.0%
22-53000-230	Materials & Supplies	4,115	3,500	3,500	394	3,500	2,500	-28.6%
22-53000-232	Lift Station Maintenance	-	2,500	2,500	500	2,500	2,000	-20.0%
22-53000-322	Training, Safety & Certifications	-	2,000	2,000	714	2,000	2,000	0.0%
22-53000-327	Culvert Materials	16,320	38,000	38,000	7,044	38,000	38,000	0.0%
22-53000-328	Landscaping Materials	7,215	35,119	35,119	4,949	35,119	37,000	5.4%
22-53000-329	Excavation and Disposal	1,974	-	-	-	-	-	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	74,287	72,495	72,495	74,876	74,877	27,760	-61.7%
22-53000-350	Equipment Replacement	29,813	2,000	2,000	-	2,000	2,000	0.0%
22-53000-360	Equipment Rental	10,000	17,500	17,500	17,500	17,500	17,500	0.0%
22-53000-410	Stormwater Management	83,766	-	-	(7,342)	-	-	0.0%
22-53000-801	Capital Projects	286,330	45,500	45,500	183	45,500	75,000	64.8%
22-53000-500	Contingency	-	-	-	-	-	-	0%
Subtotal		\$533,368	\$225,056	\$225,056	\$103,424	\$227,469	\$210,218	-6.6%
Professional Services								
22-53000-211	Legal Counsel-Contracted	-	-	-	1,475	1,475	-	0%
22-53000-214	Audit Services	1,594	1,594	1,594	1,398	1,594	1,624	1.9%
22-53000-216	Engineering	47,530	32,651	32,651	27,540	32,651	66,000	102.1%
22-53000-510	General Liability Insurance	-	3,351	3,351	2,078	3,351	3,452	3.0%
22-53000-513	Workers Compensation	-	1,916	1,916	1,429	1,916	1,916	0%
22-53000-515	Commercial Crime Policy	-	144	144	144	144	144	0%
22-53000-516	Property Insurance	-	3,194	3,194	1,121	3,194	3,194	0%
Subtotal		\$49,124	\$42,850	\$42,850	\$35,184	\$44,325	\$76,329	78.1%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
Debt Service								
22-59200-900	Administrative/Transfer to	250,064	71,462	71,462	71,462	71,462	65,695	-8.1%
Subtotal		\$250,064	\$250,064	\$71,462	\$71,462	\$71,462	\$65,685	-73.7%
TOTAL		\$912,953	\$529,887	\$527,522	\$297,596	\$532,091	\$543,965	2.7%
FUND BALANCE APPLIED								
			\$0	\$0	\$0	\$0	\$0	
22-34365	Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081	11,081	0%
22-34000	Undesignated fund balance	144,916	144,916	144,916	441,532	159,395	159,395	10.0%
FUND BALANCE		\$155,997	\$155,997	\$155,997	\$452,613	\$170,476	\$170,476	9.3%
COMMUNITY DEVELOPMENT AUTHORITY								
Revenue								
23-48200	Miscellaneous Revenue	25,000	-	-	-	-	-	0%
23-48210	Project Fees	47,085	-	-	3,837	3,837	-	0%
23-49210	Transfer from General Fund	20,000	-	-	-	-	-	0%
TOTAL		\$92,085	\$0	\$0	\$3,837	\$3,837	\$0	0%
Expenses								
Professional Services								
23-51000-230	Professional Services	76,705	-	16,063	16,889	33,389	-	-100%
TOTAL		\$76,705	\$0	\$16,063	\$16,889	\$33,389	\$0	-100%
23-34000	Undesignated Fund Balance	15,380	20,000	20,000	2,329	(14,171)	-	-100%
FUND BALANCE		\$15,380	\$20,000	\$20,000	\$2,329	-\$14,171	\$0	-100%
PUBLIC SAFETY COMMUNICATIONS								
Revenues								
26-41100	Property Tax	281,484	286,523	286,523	286,523	286,523	292,175	2.0%
26-47130	Contract Revenue	1,970,149	2,005,662	2,005,662	1,504,246	2,005,662	2,045,228	2.0%
26-47135	Records Management Administrator	16,428	16,757	16,757	16,757	16,757	-	-100.0%
26-46220	Intergovernmental Revenue						217,852	0%
26-48100	Consolidated Service Revenue	84,262	52,676	52,676	76,656	77,000	57,595	9.3%
26-48200	Miscellaneous Revenue	-	-	-	25,867	25,867	-	0%
Total		\$2,352,323	\$2,361,618	\$2,361,618	\$1,910,049	\$2,411,809	\$2,612,851	10.6%
Expenditures								
Personnel								
26-51000-110	Wages FT	1,088,086	1,261,839	1,261,839	757,604	1,172,507	1,409,362	11.7%
26-51000-111	Overtime	108,474	46,000	46,000	53,304	76,000	46,000	0%
26-51000-116	Holiday Pay	29,857	29,543	29,543	5,212	29,543	28,894	-2.2%
26-51000-117	Health Insurance Buyout	7,417	7,500	7,500	4,833	7,669	8,500	13.3%
26-51000-119	Dental Insurance Buyout	512	1,223	1,223	211	317	1,314	7.4%
26-51000-150	Wisconsin Retirement System	78,668	86,668	86,668	50,278	83,712	99,228	14.5%
26-51000-151	Social Security	91,026	102,821	102,821	59,566	97,771	114,168	11.0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
26-51000-152	Life Insurance	1,416	1,821	1,821	1,209	1,689	1,903	4.5%
26-51000-153	Health Insurance	236,777	291,871	291,871	173,867	256,799	303,738	4.1%
26-51000-154	Dental Insurance	3,458	4,349	4,349	3,144	4,494	5,527	27.1%
Subtotal		\$1,645,690	\$1,833,635	\$1,833,635	\$1,109,227	\$1,730,501	\$2,018,634	10.1%
Professional Services								
26-51000-210	Contractual Services	17,329	14,081	14,081	1,306	14,081	9,033	-35.8%
26-51000-213	Legal Counsel-Personnel	1,446	1,000	1,000	-	1,000	1,000	0.0%
26-51000-214	Audit Services	1,594	1,594	1,594	1,398	1,594	1,624	1.9%
26-51000-225	Computer Support Services	45,087	8,543	2,020	-	8,543	8,500	320.8%
26-51000-226	Benefit Administrative Fees	794	1,700	1,700	587	1,700	1,700	0.0%
26-51000-236	Licensing & Maintenance	133,756	148,836	148,836	135,783	148,836	167,717	12.7%
26-51000-510	General Liability	5,433	7,285	7,285	4,517	7,285	7,504	3.0%
26-51000-513	Workers Compensation	2,896	2,896	2,896	2,284	2,896	2,838	-2.0%
26-51000-515	Commercial Crime Policy	792	1,049	1,049	1,049	1,049	1,080	3.0%
26-51000-516	Property Insurance	3,213	3,621	3,621	1,246	3,621	3,730	3.0%
Subtotal		\$212,338	\$190,605	\$184,082	\$148,170	\$190,605	\$204,726	11.2%
Supplies/Contract								
26-51000-180	Recruitment	1,990	1,000	1,000	1,136	1,136	1,000	0.0%
26-51000-200	Facility Maintenance & Supplies	15,043	22,023	20,480	13,756	22,023	20,365	-0.6%
26-51000-201	Cleaning & Janitorial Services	7,754	7,889	4,455	4,582	7,889	7,889	77.1%
26-51000-220	Utilities	22,608	24,240	24,240	14,957	24,240	24,240	0.0%
26-51000-221	Communications	120,775	128,258	139,758	74,357	128,258	121,216	-13.3%
26-51000-230	Materials and Supplies	7,120	5,000	4,800	2,856	5,000	5,000	4.2%
26-51000-310	Office Supplies	1,886	1,800	1,800	247	1,800	1,800	0.0%
26-51000-311	Postage	407	500	500	400	500	500	0.0%
26-51000-321	Dues & Subscriptions	392	2,552	2,552	2,533	2,552	3,000	17.6%
26-51000-322	Training, Safety & Certifications	5,613	5,000	5,000	4,700	5,000	6,000	20.0%
26-51000-350	Equipment Replacement	4,515	-	-	-	-	25,127	0%
26-51000-351	Maintenance Contracts	208,848	77,302	77,302	75,005	77,302	77,302	0.0%
26-51000-390	Employee Recognition	-	100	300	154	154	100	-66.7%
26-51000-500	Contingency	-	-	-	-	-	-	0%
26-59217-900	Administrative/Transfer to	92,435	94,099	94,099	94,099	94,099	95,953	2.0%
Subtotal		\$489,385	\$369,763	\$376,286	\$288,782	\$369,953	\$389,492	3.5%
TOTAL		\$2,347,413	\$2,394,003	\$2,394,003	\$1,546,179	\$2,291,060	\$2,612,851	9.1%
FUND BALANCE APPLIED		\$0	\$66,125	\$66,125			\$0	
26-34225	Designated Health Reimbursement Acct	3,103	3103	3,103	3,103	3,103	3,103	0%
26-34315	Designated Future Budget	77,413	-	-	77,413	77,413	-	0%
26-34000	Undesignated Fund Balance	214,415	291,828	291,828	583,179	335,164	412,576	41.4%
FUND BALANCE		\$294,931	\$274,205	\$294,931	\$663,695	\$415,680	\$415,679	40.9%
CONSOLIDATED SERVICES FUND								
Revenues								
28-41110	Health Property Tax	27,697	-	-	-	-	-	0%
28-41120	Library Property Tax	174,149	-	-	-	-	-	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
28-41130	Fire Dept Property Tax	842,575	-	-	-	-	-	0%
28-43520	Fire Insurance Dues	20,977	-	-	-	-	-	0%
TOTAL		\$1,065,398	\$0	\$0	\$0	\$0	\$0	0%
Expenditures								
28-51000-217	Health	27,697	-	-	-	-	-	0%
28-52200-224	Fire & Rescue	804,796	-	-	-	-	-	0%
28-55100-225	Capital	8,223	-	-	-	-	-	0%
28-55100-227	Library	153,362	-	-	-	-	-	0%
28-52200-228	Fire Capital	37,782	-	-	-	-	-	0%
28-52200-376	Fire Insurance Dues	20,977	-	-	-	-	-	0%
Subtotal		\$1,052,838	\$0	\$0	\$0	\$0	\$0	0%
TOTAL		\$1,052,838	\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED								
		-	-	-	-	-	-	
28-34320	Designated Library Exp	7,392	-	-	7,392	-	-	0%
28-34000	Undesignated Fund Balance	25,760	13,199	13,199	25,760	-	-	-100%
FUND BALANCE		\$33,152	\$13,199	\$13,199	\$33,152	\$0	\$0	-100%
LONG TERM FINANCIAL FUND								
Revenues								
30-41100	Property Taxes	737,894	761,415	761,415	761,415	761,415	792,089	4.0%
30-47100	River Hills - Dispatch	21,253	20,878	20,878	2,939	20,878	20,503	-1.8%
30-47111	Fox Point - Dispatch	15,455	15,205	15,205	2,603	15,205	14,955	-1.6%
30-47115	B Series Bond Admin Fee	18,792	17,203	17,203	17,203	17,203	15,486	-10.0%
30-44350	Cell Tower Allocation	22,948	23,031	23,031	15,529	23,031	23,031	0.0%
30-48300	NSFD Receipts	178,195	175,955	175,955	175,955	175,955	173,395	-1.5%
TOTAL		\$994,536	\$1,013,686	\$1,013,686	\$975,643	\$1,013,686	\$1,039,459	2.5%
Expenditures								
30-58100-215	MADACC	2,583	2,583	2,583	364	2,583	2,583	0%
30-58100-226	Benefit Administration Fees	1,100	1,400	1,400	1,200	1,400	1,400	0%
30-58100-611	NSFD Station #5	160,000	160,000	160,000	160,000	160,000	160,000	0%
30-58100-612	Fox Point /River Hills Dispatch	36,708	36,083	36,083	5,541	36,083	35,458	-1.7%
30-58100-614	Unfunded Liability Principal	20,000	21,000	21,000	21,000	21,000	23,000	9.5%
30-58100-616	2011 General Obligation	-	76,250	76,250	-	76,250	76,250	0%
30-58100-618	2014 General Obligation	856,314	330,000	330,000	120,000	330,000	330,000	0%
30-58100-619	2016 General Obligation	-	120,000	120,000	-	120,000	120,000	0%
30-58100-620	2018 General Obligation	-	90,000	90,000	90,000	90,000	70,000	-22.2%
30-58100-621	Interest on Bond	205,832	241,058	241,058	165,546	241,058	212,401	,11.9%
30-58100-623	Unfunded Liability Interest	7,826	6,776	6,776	6,776	6,776	5,689	-16.0
TOTAL		\$1,290,362	\$1,085,149	\$1,085,149	\$570,428	\$1,085,150	\$1,036,780	-4.5%
Other Financing Sources (Uses)								
30-49100	Proceeds of Long Term Debt	0	0	0	0	0	0	0%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
30-49120	Proceeds of Premium	36,580	-	-	-	-	-	0%
30-49210	Transfer from General Fund	-	-	-	-	-	-	0%
30-49250	Transfer from Stormwater	250,064	71,462	71,462	71,462	71,462	65,685	-8.1%
30-49226	Transfer from Consolidated	-	-	-	-	-	-	0%
TOTAL FINANCING SOURCES (USES)		\$286,644	\$71,462	\$71,462	\$71,462	\$71,462	\$65,685	-8.1%
FUND BALANCE APPLIED		\$9,181	\$0	\$0	\$0	\$0	\$0	
FUND BALANCE								
30-34000	Undesignated Fund Balance	255,391	211,116	211,116	732,068	255,389	323,752	53.4%
30-34385	Designated Tax Levy Stabilization	162,882	140,061	140,061	162,882	162,882	162,882	16.3%
TOTAL		\$418,272	\$351,177	\$351,177	\$894,950	\$418,271	\$486,634	38.6%
PUBLIC SAFETY CAPITAL FUND								
Revenues								
40-41100	Property Taxes	-	89,749	89,749	89,749	89,749	39,006	-56.5%
40-41130	Fire & Rescue Property Tax	-	28,305	28,305	28,305	28,305	28,711	1.4%
40-43210	Grants	378	600	600	725	725	-	-100%
40-43215	Police Revenue Equipment	5,000	-	-	337	337	3,750	0%
TOTAL		\$5,378	\$118,654	\$118,654	\$119,116	\$119,116	\$71,467	-39.8%
Expenditures								
40-91000-801	Capital Projects	-	28,305	28,305	28,305	28,305	28,711	1.4%
40-91000-802	Capital Lease	-	34,230	34,230	34,230	34,230	34,230	0%
40-91000-803	Capital Equipment	39,295	60,786	60,786	56,556	60,786	8,526	-86.0%
40-91000-804	Capital Equipment-Misc	97,517	-	-	-	-	-	0%
TOTAL		\$136,812	\$123,321	\$123,321	\$119,091	\$123,321	\$71,467	-42.0%
Other Financing Sources (Uses)								
40-49210	Transfer from General Fund	-	-	36,296	36,296	36,296	-	-100%
Fund Balance								
40-34000	Undesignated Fund Balance	(108,861)	(7,201)	(7,201)	(\$72,540)	(70,370)	(70,370)	877.2%
40-34100	Designated Bullet Proof Vest	14,132	7,732	7,732	14,132	7,732	7,732	0.0%
TOTAL		-\$94,729	\$531	\$531	-\$58,408	-\$62,638	-\$62,638	-11896%
FUND BALANCE APPLIED			\$0	\$0	\$0	\$0	\$0	
PUBLIC WORKS CAPITAL FUND								
Revenues								
41-41100	Property Taxes	2,780	111,900	111,900	111,900	111,900	46,247	-58.7%
41-43540	State Transportation Aid	64,440	46,731	46,731	46,731	46,731	46,731	0%
41-43545	STH 32 Connecting Highway Aids	93	81	81	81	81	-	-100%
41-46320	Garbage	10,327	-	-	1,065	970	-	0%
41-48260	Insurance Awards/Dividends	22,365	-	-	-	-	-	0%
41-48200	Miscellaneous Revenue	25,439	-	-	-	-	-	0%
41-48310	Equipment Sales	-	30,000	30,000	-	-	16,450	-45.2%

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
41-49100	Proceeds of Long-Term Debt	965,000	-	-	-	-	-	0%
41-49120	Proceeds of Premium	2,029	-	-	-	-	-	0%
TOTAL		\$1,092,473	\$188,712	\$188,712	\$159,777	\$189,682	\$109,428	-42.0%
Expenditures								
41-91000-226	Benefit Administrative Fees	25,546	-	-	-	-	-	100%
41-91000-801	Capital Projects		307,826	408,014	6,257	408,014	300,000	-26.5%
41-91000-803	Capital Equipment	51,929	16,900	16,900	287,867	600,000	65,000	284.6%
41-91000-813	Streets	279,587	-	-	-	-	-	0%
TOTAL		\$357,062	\$324,726	\$424,914	\$294,124	\$1,008,014	\$365,000	-14.1%
FUND BALANCE APPLIED		\$0	\$136,014	\$0	\$0	\$0	\$255,572	
Fund Balance								
41-34000	Undesignated Fund Balance	1,079,517	727,821	727,821	1,045,170	261,185	5,613	-99.2%
41-34215	Designated Equipment Reserve	155,414	155,414	155,414	155,414	155,414	155,414	0.0%
41-34220	Designated Road Reserve	41,569	41,569	41,569	41,569	41,569	41,569	0.0%
41-34225	Designated Building	159,724	159,724	159,724	59,724	59,724	59,724	-62.6%
TOTAL		\$1,436,224	\$1,084,528	\$1,084,528	\$1,301,877	\$517,892	\$262,320	-75.8%
ADMINISTRATIVE SERVICES FUND								
Revenues								
42-41100	Property Taxes	-	130,000	130,000	130,000	130,000	200,602	54.3%
42-46740	Community Event Donations	23,994	10,000	10,000	15,515	14,624	10,000	0%
42-49210	Transfer	339,447	-	-	-	-	-	-0%
TOTAL		\$363,441	\$140,000	\$140,000	\$145,515	\$144,624	\$210,602	-50.4%
Expenditures								
42-91000-235	Community Events	21,687	15,000	15,000	4,524	15,000	15,000	0%
42-91000-519	Contracted Retirement Benefits	113,150	164,552	164,552	102,977	164,552	142,102	-13.6%
42-91000-801	Capital Projects		68,500	68,500	2,711	10,000	53,500	-21.9%
42-91000-803	Capital Equipment	1,000	-	-	1,691	1,691	-	0%
TOTAL		\$135,837	\$248,052	\$248,052	\$111,903	\$191,243	\$210,602	-15.1%
FUND BALANCE APPLIED		\$0	\$0	\$0	\$0	\$0	\$0	
Fund Balance								
42-34310	Designated GASB 45 OPEB	296,347	294,170	294,170	202,016	131,795	131,795	-55.2%
42-34400	Designated Library Exp	-	-	-	-	33,152	33,152	100.0%
42-34000	Undesignated Fund Balance	50,942	72,705	72,705	187,531	168,875	168,875	132.3%
TOTAL		\$347,289	\$366,875	\$366,875	\$389,546	\$333,822	\$333,822	-9.0%
PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND								
Revenues								
46-41100	Property Taxes	17,997	19,666	19,666	19,666	19,666	21,584	9.6%
46-47110	Contract Revenue	125,966	157,326	157,326	137,660	137,660	150,839	-4.1%
TOTAL		\$143,963	\$143,963	\$176,992	\$157,326	\$157,326	\$172,387	-2.6%
Expenditures								

		2018 Actual	2019 Budget	2019 Amended	2019 August	2019 Projected	2020 Proposed	Change
46-91000-803	Capital Equipment	-	147,750	322,230	50,000	-	-	-100%
46-91000-815	Dispatch Capital Technology	4,475	-	-	-	-	-	0%
	TOTAL	\$4,475	\$147,750	\$322,230	\$50,000	\$0	\$0	-100%
FUND BALANCE APPLIED		-	-	-	-	-	-	
Fund Balance								
46-34000	Undesignated Fund Balance	236,229	65,060	65,060	393,615	393,555	565,942	769.9%
46-34215	Designated Capital Equipment	114,854	146,596	146,596	114,854	114,854	114,854	-21.7%
46-34220	Designated RMS Capital Equipment	89,156	89,156	89,156	89,156	89,156	89,156	0%
	TOTAL	\$440,239	\$236,894	\$236,894	\$597,625	\$597,565	\$769,952	225.0%

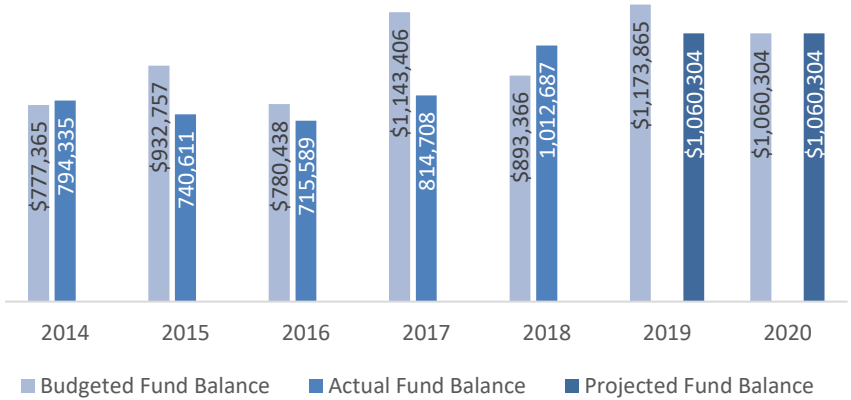
2020 FUND BALANCE OVERVIEW

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 25% 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	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed
General Fund – 010					
Designated Health Reimbursement Account	1,127	0	0	0	0
Designated Future Budget Expense	154,678	0	0	0	0
Designated GASB 45 OPEB	178,447	339,447	0	0	0
Sanitary Sewer Fund - 020					
Designated CWFL Reserve	70,845	73,049	31,650	31,650	31,650
Designated ECMAR	60,460	64,670	63,597	63,596	69,873
Stormwater Utility Fund - 022					
Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081
Consolidated Dispatch Fund - 026					
Designated Health Reimbursement	3,103	3103	3103	3,103	3,103
Designated Future Budget Expense	77,413	0	77,413	77,413	0
Consolidated Services Fund - 028					
Designated Future Phones	18,720	0	0	0	0
Long Term Financial Service Fund - 030					
Designated Tax Levy Stabilization	193,847	109,475	162,882	162,882	162,882
Public Safety Capital Project Fund - 040					
Designated Bullet Proof Vest	14,132	10,932	14,132	7,732	7,732
DPW Capital Project Fund - 041					
Designated Road Reserve	41,569	41,569	41,569	41,569	41,569
Designated DPW Equipment	5,414	155,414	155,414	155,414	155,414
Designated Building Fund	75,000	159,724	159,724	59,724	59,724
Admin Services Capital Fund - 042					
Designated GASB 45 OPEB	0	50,000	296,347	131,795	131,795
Public Safety Communications Capital Project Fund - 046					
Designated Capital Equipment		114,854	114,854	114,854	114,854
Designated Capital Equipment - RMS		89,156	89,156	89,156	89,156

Undesignated Fund Balances	2016 Actual	2017 Actual	2018 Actual	2019 Estimated	2020 Proposed
General Fund	715,589	714,476	990,806	1,173,865	1,060,304
Sanitary Sewer Fund	2,285,335	2,410,166	2,451,565	2,113,912	1,629,232
Stormwater Utility Fund	59,018	144,915	144,916	159,395	159,395
Public Safety Communications Fund	152,138	214,415	219,325	201,429	412,576
Consolidated Services Fund	12,499	13,199	13,199	13,199	-
Long Term Financial Service Fund	203,809	217,979	264,572	255,389	303,078
Police Capital Project Fund	28,273	22,572	(108,861)	(70,370)	(36,883)
DPW Capital Project Fund	723,988	344,106	1,079,517	261,185	5,613
Admin Services Capital Project Fund	2,900	20,862	176,662	64,507	168,875
Public Safety Communications Fund		2,900	236,229	393,555	565,942

Undesignated General Fund Balance



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

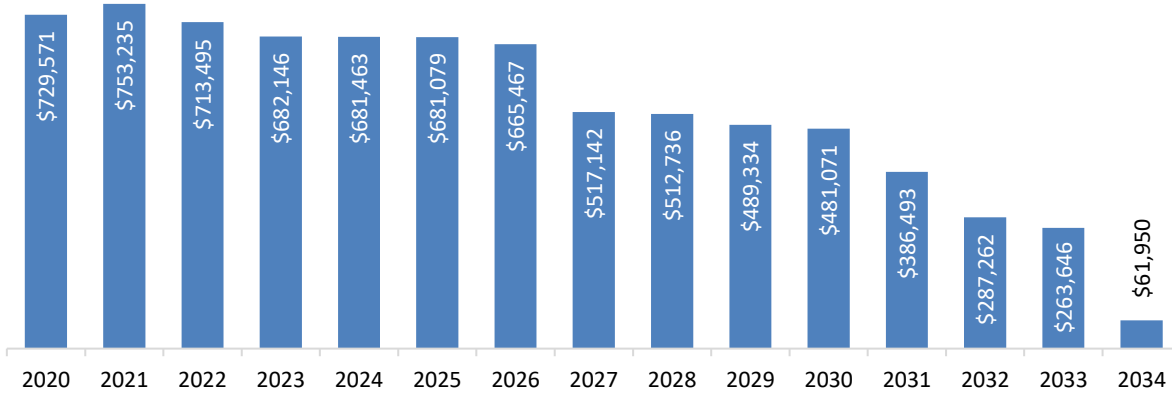
	2016	2017	2018	2019	2020
	Actual	Actual	Actual	Estimated	Budget
General Fund					
FUND BALANCE (Jan 1)	652,732	715,589	714,476	1,012,687	1,060,304
Revenues	3,639,405	3,614,767	3,775,676	4,432,498	4,384,768
Expenditure	3,391,019	3,158,335	3,607,823	4,384,880	4,384,768
Other Sources/(Uses)	185,529	457,545	130,358	36,296	-
UNDESIGNATED FUND BALANCE (Dec 31)	715,589	714,476	1,012,687	1,060,304	1,060,304
Public Safety Communication					
FUND BALANCE (Jan 1)	(2,509)	152,138	214,414	214,415	335,164
Revenues	2,134,513	2,431,436	2,352,323	2,411,809	2,612,851
Expenditure	2,026,216	2,369,160	2,347,413	2,291,060	2,612,851
Other Sources/(Uses)	46,350	-	4,909	-	77,413
UNDESIGNATED FUND BALANCE (Dec 31)	152,138	214,414	214,415	335,164	412,576
Consolidated Services					
FUND BALANCE (Jan 1)	20,624	12,449	13,199	25,760	-
Revenues	1,011,956	1,039,262	1,065,398	-	-
Expenditure	1,005,132	1,049,839	1,052,838	-	-
Other Sources/(Uses)	14,999	11,327	-	25,760	-
UNDESIGNATED FUND BALANCE (Dec 31)	12,449	13,199	25,760	-	-
Long Term Financial					
FUND BALANCE (Jan 1)	103,598	203,809	217,979	255,391	255,389
Revenues	925,252	947,995	994,536	1,013,686	1,039,458
Expenditure	1,235,536	1,268,472	1,290,362	1,085,150	1,036,780
Other Sources/(Uses)	410,495	334,647	333,238	71,462	65,685
UNDESIGNATED FUND BALANCE (Dec 31)	203,809	217,979	255,391	255,389	323,753
Public Safety Capital					
FUND BALANCE (Jan 1)	51,175	28,273	22,573	(108,861)	(70,370)
Revenues	7,250	69,102	5,378	119,116	71,467
Expenditure	30,152	74,802	136,812	123,321	71,467
Other Sources/(Uses)	-	-	-	42,696	-
UNDESIGNATED FUND BALANCE (Dec 31)	28,273	22,573	(108,861)	(70,370)	(70,370)
DPW Capital					
FUND BALANCE (Jan 1)	458,808	723,988	344,106	1,079,517	261,185
Revenues	1,226,269	355,445	1,092,473	189,682	109,428
Expenditure	961,089	500,604	357,062	1,008,014	365,000
Other Sources/(Uses)	-	234,724	-	-	-
UNDESIGNATED FUND BALANCE (Dec 31)	723,988	344,106	1,079,517	261,185	5,613
Administrative Services Capital					
FUND BALANCE (Jan 1)	6,576	70,862	69,686	50,942	168,875

	2016	2017	2018	2019	2020
Revenues	92,071	75,870	363,441	144,624	210,602
Expenditure	27,785	27,046	135,837	191,243	210,602
Other Sources/(Uses)	-	50,000	246,348	164,552	-
FUND BALANCE (Dec 31)	70,862	69,686	50,942	168,875	168,875
Public Safety Communication Capital					
FUND BALANCE (Jan 1)	131,126	2,900	2,900	236,229	393,555
Revenues	42,765	193,129	143,963	157,326	172,387
Expenditure	56,137	99,227	4,475	-	-
Other Sources/(Uses)	114,854	93,902	93,841	-	-
FUND BALANCE (Dec 31)	2,900	2,900	236,229	393,555	565,942
Sanitary Sewer Enterprise Fund					
FUND BALANCE (Jan 1)	2,102,929	2,287,539	2,412,370	2,451,565	2,113,912
Revenues	911,458	903,144	921,468	913,848	1,086,368
Expenditure	726,848	772,972	923,750	1,251,501	1,571,048
Other Sources/(Uses)	-	5,341	41,477	-	-
FUND BALANCE (Dec 31)	2,287,539	2,412,370	2,451,565	2,113,912	1,629,232
Stormwater Revenue Fund					
FUND BALANCE (Jan 1)	21,703	59,018	144,915	144,915	159,394
Revenues	475,573	683,399	529,887	546,570	543,965
Expenditure	438,258	347,327	279,822	460,629	543,965
Other Sources/(Uses)	-	250,175	250,064	71,462	-
FUND BALANCE (Dec 31)	59,018	144,915	144,916	159,394	159,394
Combined Totals					
FUND BALANCE (Jan 1)	3,546,762	4,256,565	4,156,618	5,362,559	4,677,408
Revenues	10,466,512	10,313,549	11,244,543	9,929,158	10,231,294
Expenditure	9,898,172	9,667,783	10,136,194	10,795,798	10,796,481
Other Sources/(Uses)	875,465	1,653,947	1,335,501	721,632	478,261
FUND BALANCE (Dec 31)	4,091,978	3,929,005	5,122,386	4,342,244	3,842,743

DEBT SERVICE CHARTS BY CATEGORY

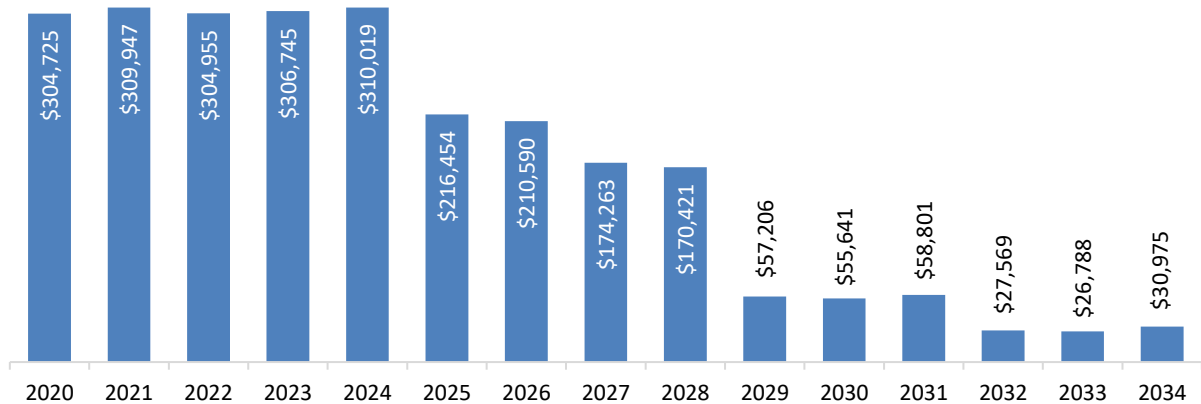
Debt Service is separated into General Fund, Sanitary Sewer and Stormwater debt. General fund debt is further broken into Village obligation debt and that which is funded by member agencies of the North Shore Fire Department. The Village's debt to equalized value ratio is sound, meaning the Village has 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)



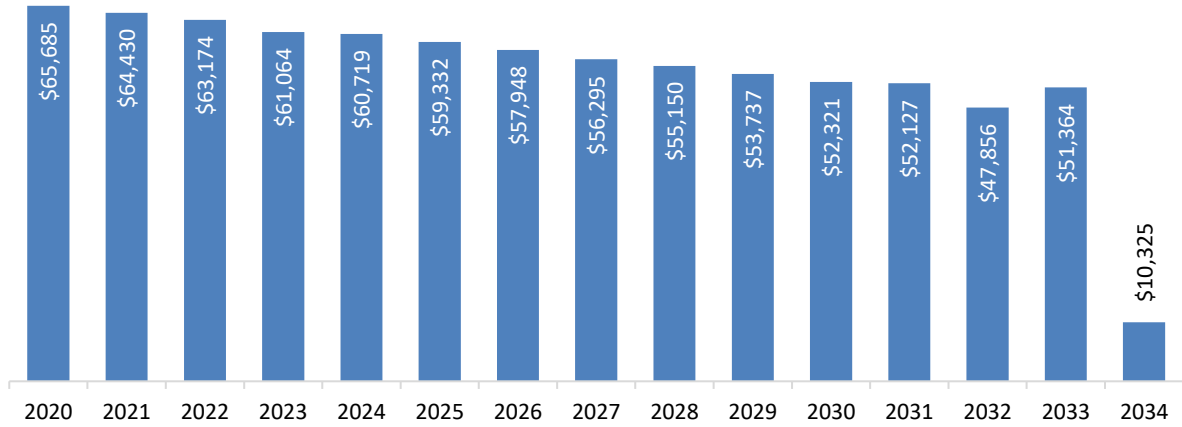
Sanitary sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer fund.

Sanitary Sewer Debt Service

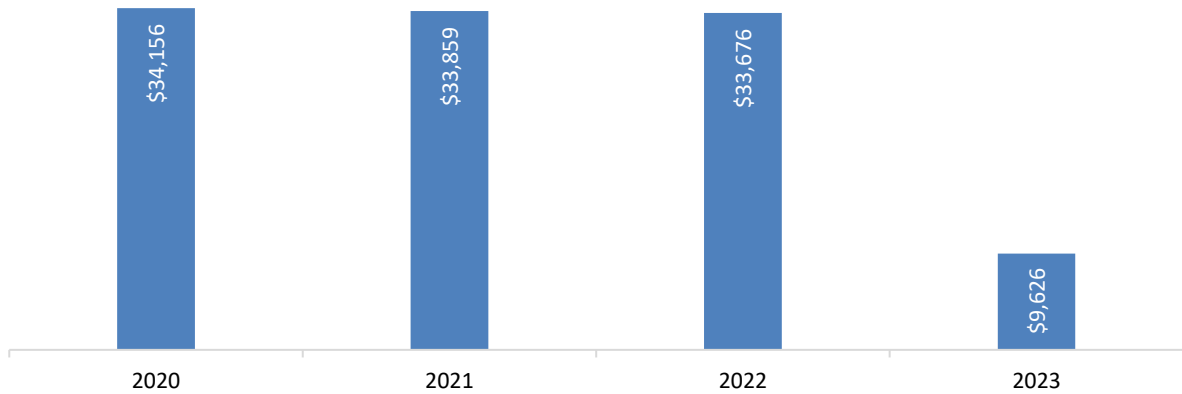


Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.

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
3/15/20	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
	108,058.00	14,832.74	122,890.74

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan DATED AUGUST 26, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
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>
	413,810.56	24,923.97	438,734.53

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
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>
	230,000.00	29,121.25	259,121.25

\$2,170,000 G.O. Corporate Purpose Bonds 2011 - Bayside Dispatch, Water, Sewer, Roads DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/20		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
	1,545,000.00	324,410.08	1,869,410.08

\$1,605,000 GO BOND NSFD DATED APRIL 26, 2012 North Shore Fire Department			
DATE	PRINCIPAL	INTEREST	TOTAL
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
	645,000.00	35,020.00	680,020.00

\$7,345,000 G.O Debt
2014 Borrowing
DATED DECEMBER, 2014

DATE	PRINCIPAL	INTEREST	TOTAL
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
	4,395,000.00	952,931.26	5,347,931.26

\$1,035,000 GO Series 2016A
Dated 6/29/2016

DATE	PRINCIPAL	INTEREST	TOTAL
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
	915,000.00	65,450.00	980,450.00

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

DATE	PRINCIPAL	INTEREST	TOTAL
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
	2,265,000.00	452,647.50	2,717,647.50

FUTURE BUDGET PROJECTIONS

The Village has developed a comprehensive financial management plan for 2020 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

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

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

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	Snapper				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		2012 Bonds	2012 Bonds					
2018	\$1,534,626.81	(6,462.72)	(39,042.50)	(21,992.74)	(180,450.00)	(247,947.96)	(7,026.00)	(5,787.56)	(207,250.73)	(250,064.29)	(178,195.00)	(178,195.00)	(15,455.00)	(21,252.50)	(36,707.50)	(712,914.75)	821,712.06
2019	\$1,033,686.81		(8,217.50)	(33,083.99)	(77,150.00)	(98,451.49)		(8,706.32)	(14,893.76)	(23,600.08)	(175,955.00)	(175,955.00)	(15,205.00)	(20,877.50)	(36,082.50)	(334,089.07)	699,597.74
2020	\$1,018,714.85		(7,217.50)	(37,496.24)	(25,500.00)	(90,207.74)		(8,550.06)	(14,693.76)	(23,243.82)	(172,395.00)	(172,395.00)	(14,955.00)	(20,502.50)	(35,457.50)	(327,404.06)	691,310.79
2021	\$1,014,289.31		(8,280.00)	(31,896.49)	(30,200.00)	(96,476.49)		(8,393.82)	(14,493.76)	(22,887.58)	(170,515.00)	(170,515.00)	(14,705.00)	(20,128.00)	(34,833.00)	(326,712.07)	687,487.24
2022	\$1,003,884.31		(8,405.00)	(31,302.74)	(29,800.00)	(96,507.74)		(8,237.56)	(14,293.76)	(22,531.32)	(167,315.00)	(167,315.00)	(14,455.00)	(19,753.00)	(34,208.00)	(320,562.06)	683,422.25
2023	\$997,606.06		(8,348.75)	(27,847.12)	(29,200.00)	(96,395.87)		(7,328.19)	(13,993.76)	(21,321.95)	(168,795.00)	(168,795.00)	(19,200.00)	(19,370.00)	(38,570.00)	(325,082.02)	632,523.24
2024	\$760,611.26		(8,150.00)	(31,093.26)	(33,600.00)	(102,843.26)		(8,182.44)	(13,693.76)	(21,876.20)	-	-	(18,803.00)	(18,973.00)	(37,776.00)	(162,495.46)	598,115.80
2025	\$743,196.26		(8,890.00)	(30,389.31)	(32,850.00)	(100,129.31)		(7,997.18)	(13,392.76)	(21,389.94)	-	-	(18,375.00)	(18,545.00)	(36,920.00)	(158,439.25)	584,757.01
2026	\$725,781.26		(8,630.00)	(29,685.36)	(32,100.00)	(97,415.36)		(7,811.94)	(13,093.76)	(20,905.70)	-	-	(17,948.00)	(18,118.00)	(36,066.00)	(154,387.06)	573,394.20
2027	\$534,988.76		-	(27,963.49)	(31,350.00)	(59,313.49)		(7,358.82)	(12,793.76)	(20,152.58)	-	-	(17,479.00)	(17,649.00)	(35,128.00)	(114,594.07)	420,394.69
2028	\$526,332.50		-	(28,171.30)	(30,600.00)	(58,771.30)		(7,413.50)	(12,493.76)	(19,907.26)	-	-	(17,010.00)	(17,180.00)	(34,190.00)	(112,868.56)	413,463.94
2029	\$512,292.50		-	(27,356.20)	(29,850.00)	(57,206.20)		(7,199.00)	(12,195.76)	(19,394.76)	-	-	(16,545.00)	(16,685.00)	(33,230.00)	(109,830.56)	402,461.94
2030	\$498,252.50		-	(26,541.10)	(29,100.00)	(55,641.10)		(6,984.50)	(11,893.76)	(18,878.26)	-	-	(16,020.00)	(16,190.00)	(32,210.00)	(106,729.36)	391,523.14
2031	\$409,082.50		-	(30,451.30)	(28,350.00)	(58,801.30)		(8,013.50)	(11,593.76)	(19,607.26)	-	-	(15,510.00)	(20,680.00)	(36,190.00)	(114,598.56)	294,483.94
2032	\$240,781.26		-	-	(27,568.76)	(27,568.76)		-	(16,281.26)	(16,281.26)	-	-	-	-	-	(43,850.02)	157,931.24
2033	\$209,750.00		-	-	(26,787.50)	(26,787.50)		-	(15,812.50)	(15,812.50)	-	-	-	-	-	(42,600.00)	167,150.00
2034	\$103,250.00		-	-	(30,975.00)	(30,975.00)		-	(10,315.00)	(10,315.00)	-	-	-	-	-	(41,300.00)	61,950.00
2035	\$0.00		-	-	-	-		-	-	-	-	-	-	-	-	-	-

Long-Term Financial Levy Limit Projections

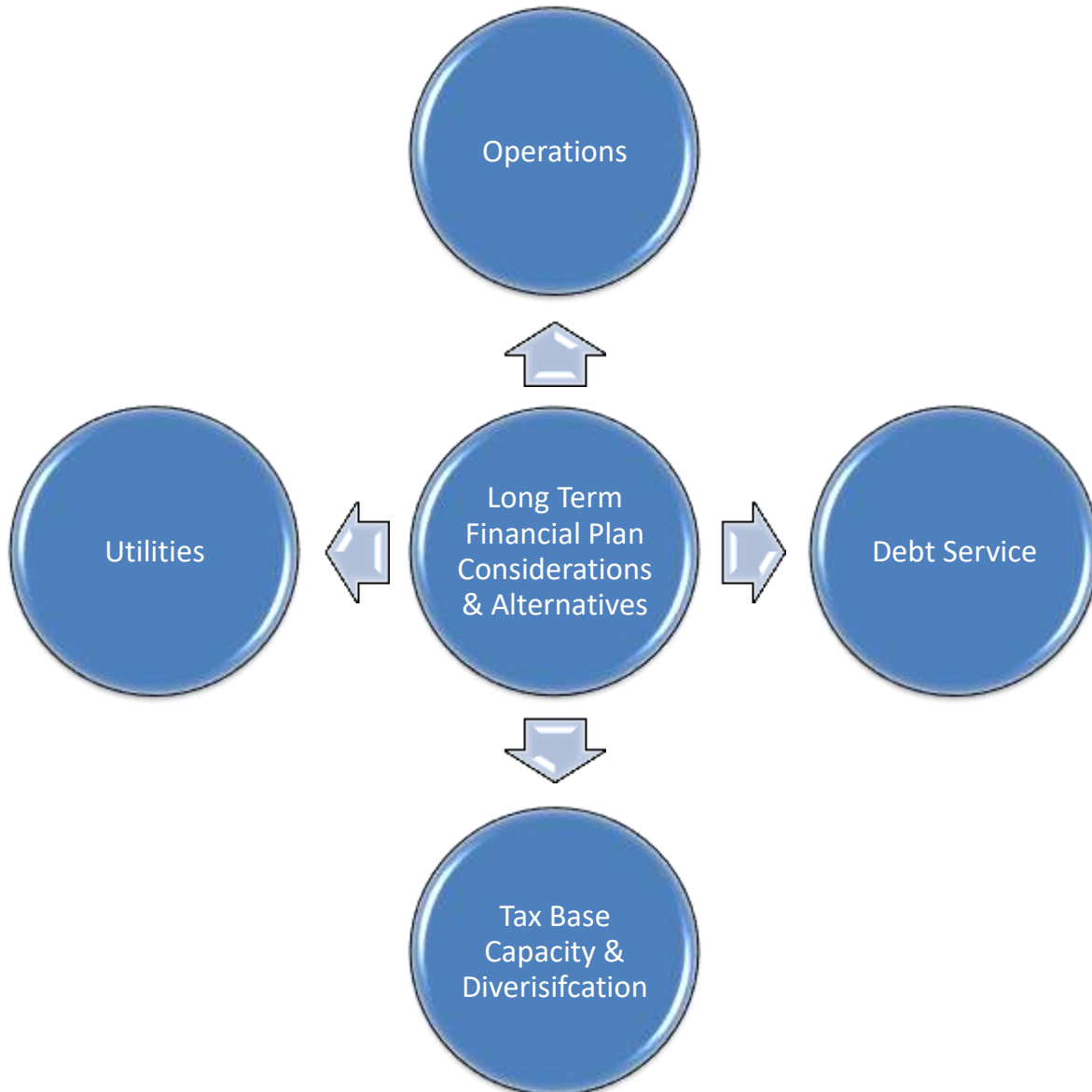
State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. The Village has an overall property tax levy is \$4,503,71. From 2012 to 2017, the overall property tax levy has increased \$108,394 or 2.48% while the Consumer Price Index has increased 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							
Section A		2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
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						
Section B - Adjustment for Previous Years Unused Levy							
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
Section C							
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
Section D - adjustments to allowable levy							
A	Increase for unused levy from previous year	Addition	Addition	Addition	Addition	Addition	Addition
B	Decrease in debt service levy as compared to prior debt service levy for debt authorized prior to 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 due 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

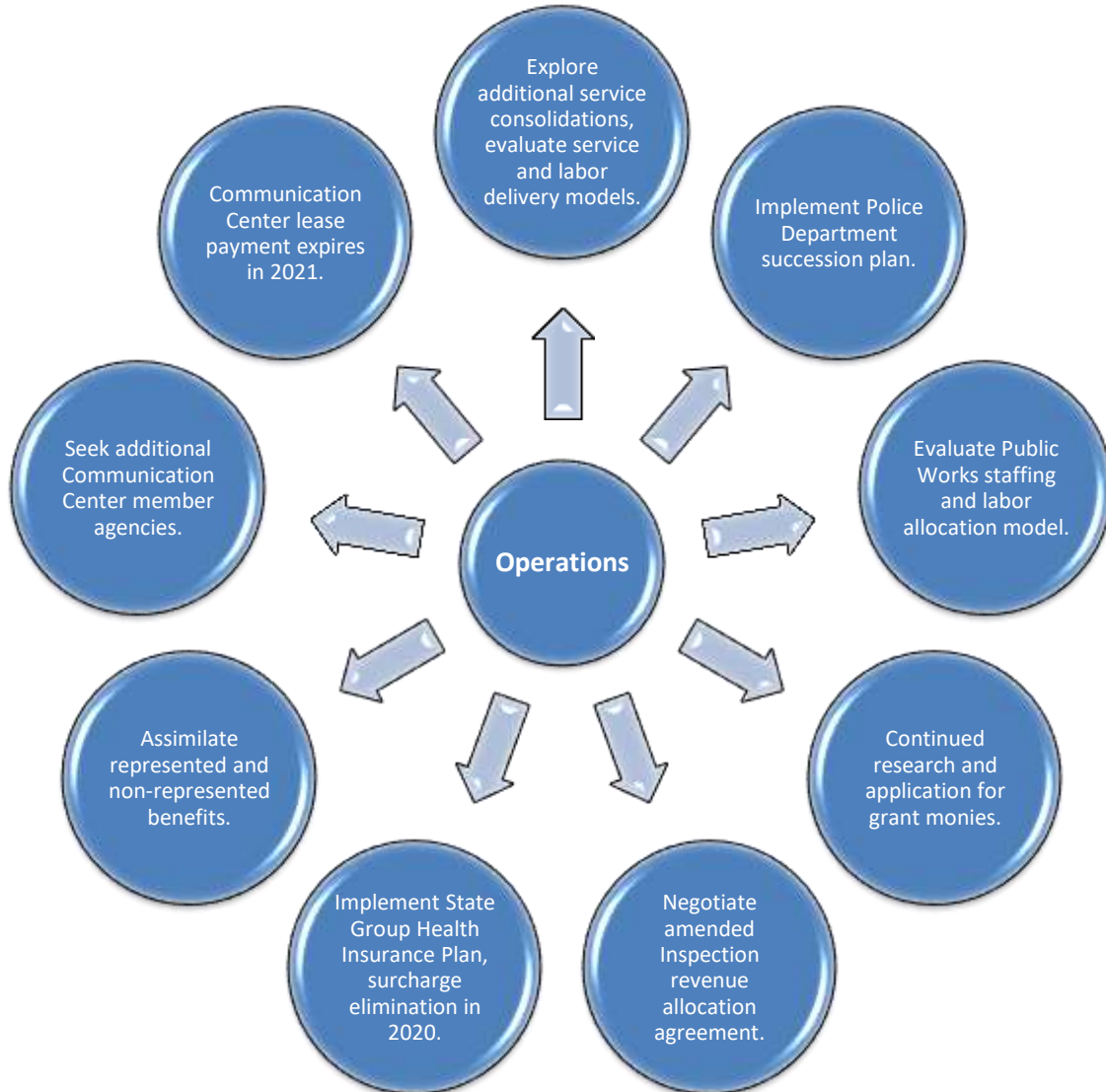
Long-Term Financial Plan: Considerations and Alternatives

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.



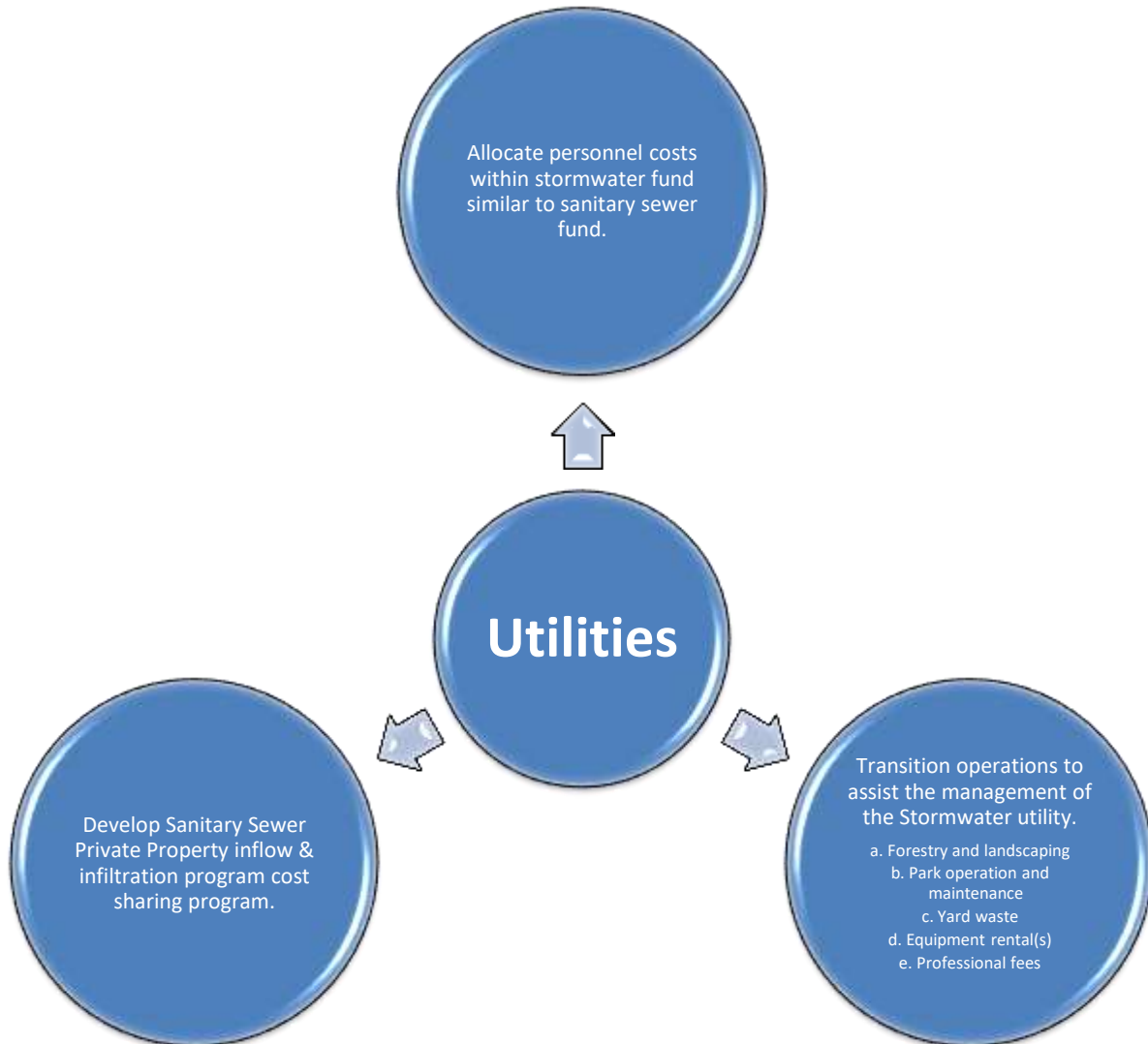
Debt Service

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

GENERAL OPERATIONS POLICY

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

A. Accounting

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

B. Revenue

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

- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

C. Budget & Capital Improvements

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

BUDGET AMENDMENT POLICY

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

A. Intra-Program Category Amendment

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

B. Inter-Fund Amendment

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

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

- A. **Safety:** Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to Village funds and investments will be disclosed on an annual basis or as requested.
1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
 - Limiting investments to the types of securities listed in this Investment Policy.
 - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business.
 - Diversifying the investment portfolio.
 2. Interest Rate Risk – The Village will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
 - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
 - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
 - Utilizing securities with adjustable coupon rates to minimize price volatility.

- B. **Liquidity:** The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. **Yield:** The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the Village Manager, 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.

STANDARDS OF CARE & REPORTING

- A. **Prudence:**
The Village's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.
- B. **Ethics and Conflicts of Interest:**
Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village.
- C. **Delegation of Authority:**
The Village Board (the "Board") is ultimately responsible for the investment of Village funds. The responsibility for conducting investment transactions is delegated to the Finance and Administration Committee (the "Committee") which shall conduct its day-to-day activities through the office of the Clerk/Treasurer. The Clerk/Treasurer may, with Committee and Board approval, receive assistance from one or more investment advisors pursuant to Wisconsin Statutes. The Clerk/Treasurer will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.
- D. **Reporting Requirements:**

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

E. Internal Controls:

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

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

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

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

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

1. Deposit Insurance:

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

2. Depository Agreement:

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

- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the Village (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the Village Clerk/Treasurer on a monthly basis.

- c. Annually, provide the Village its audited financial statements.
- d. Provide the Village normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the Village Clerk/Treasurer.

B. Preferences for Local Financial Institutions:

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

COLLATERALIZATION

A. Collateral Required:

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

B. Form of Collateral:

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

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

C. Valuation of Collateral:

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

D. Substitution of Collateral:

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

AUTHORIZED INVESTMENTS

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

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

INVESTMENT TRANSACTIONS & PARAMETERS

A. **Co-mingling of Funds:**

The Clerk/Treasurer may pool cash from several different funds for investment purposes, provided such co-mingling is permitted by law, and records are maintained which show that interest earned on such investments has been fairly allocated to each originating fund.

B. **Securities Firms:**

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

C. **Diversification:**

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

D. **Maximum Maturities:**

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

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.
- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance between 25% to 30% 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 to Village residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

- A. General Fund – The fund balance shall be between 25% and 30% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any excess may 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 30% 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. DPW 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 Communications 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.

DEBT MANAGEMENT POLICY

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

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years. 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.

CAPITALIZED FIXED ASSETS POLICY

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

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

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

ASSET VALUATION

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

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

be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

Fixed Asset Category	Illustrative Items and Capitalization Threshold
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items which individually cost \$5,000 or more with an expected useful life greater than one year.
Office Equipment	Postage machine and copiers or other office equipment items that individually cost \$5,000 or more with an expected useful life greater than one year.
Computers and associated equipment	Large computers, personal computers (PC's), printers, and copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment, copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Motorized road equipment, i.e. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.
Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.
Other non-motorized equipment not attached to or associated with motorized equipment	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

General Guidelines

1. Purchases are classified into the following major categories:
 - Goods (tangible items): e.g. equipment, supplies, vehicles
 - Services: items requiring outside labor, maintenance agreements, etc.
 - Construction of public buildings and improvement
2. Purchasing Oversight
 - Department heads are responsible for procurement issues in their individual departments. Departments are to ensure that the purchase order 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 10th 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 \$1,000 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 and 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.

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 \$25,000 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 \$10,000. 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 \$25,000.
- 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 \$25,000 for expenses approved in the annual budget.
- The Village Manager has the authority to purchase equipment replacement and capital items and projects 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 professional service fees not to exceed the amount provided in the annual budget. 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.
- The Village Manager is authorized to sell surplus property, including unclaimed or abandoned items in the possession of the Village; and such property includes both hard goods and fungible commodities such as mulch, gravel, firewood, top soil, and sand, among other things; and is authorized in his or her discretion to sell or otherwise transfer by gift or sale any surplus Village property with a value of \$10,000 without resorting to approval of the Village Board.

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

- A. The Village shall not sell municipal materials (goods or supplies) to third parties unless authorized by the Village Manager.
- B. The Village reserves the right to require cash payment prior to the sale of any goods or services.
- C. Any delinquent accounts in which the statutes allow for placing on the tax roll will not be considered for writing-off. Any delinquent accounts which qualify for the State of Wisconsin, Department of Revenue Refund Interception Program, 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.

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The Village Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The Village understands and recognizes the risk associated with this particular duty.
- G. Staff shall prefer system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.
- I. Non-compliance with established procedures are reported directly to the Village Manager and the Finance & Administration Committee.
- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.

- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at Village Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The 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

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.

612 General Obligation Debt: Expenses related to debt service payments for the Bayside Communications Center.

614 General Obligation Debt: Expenses related to principal payment on unfunded liability for the retirement system.

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

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.

