

Village of Bayside, Wisconsin Fiscal Year 2022 Budget



Proposed version

Last updated 11/10/21

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INTRODUCTION

Vision, Mission & 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

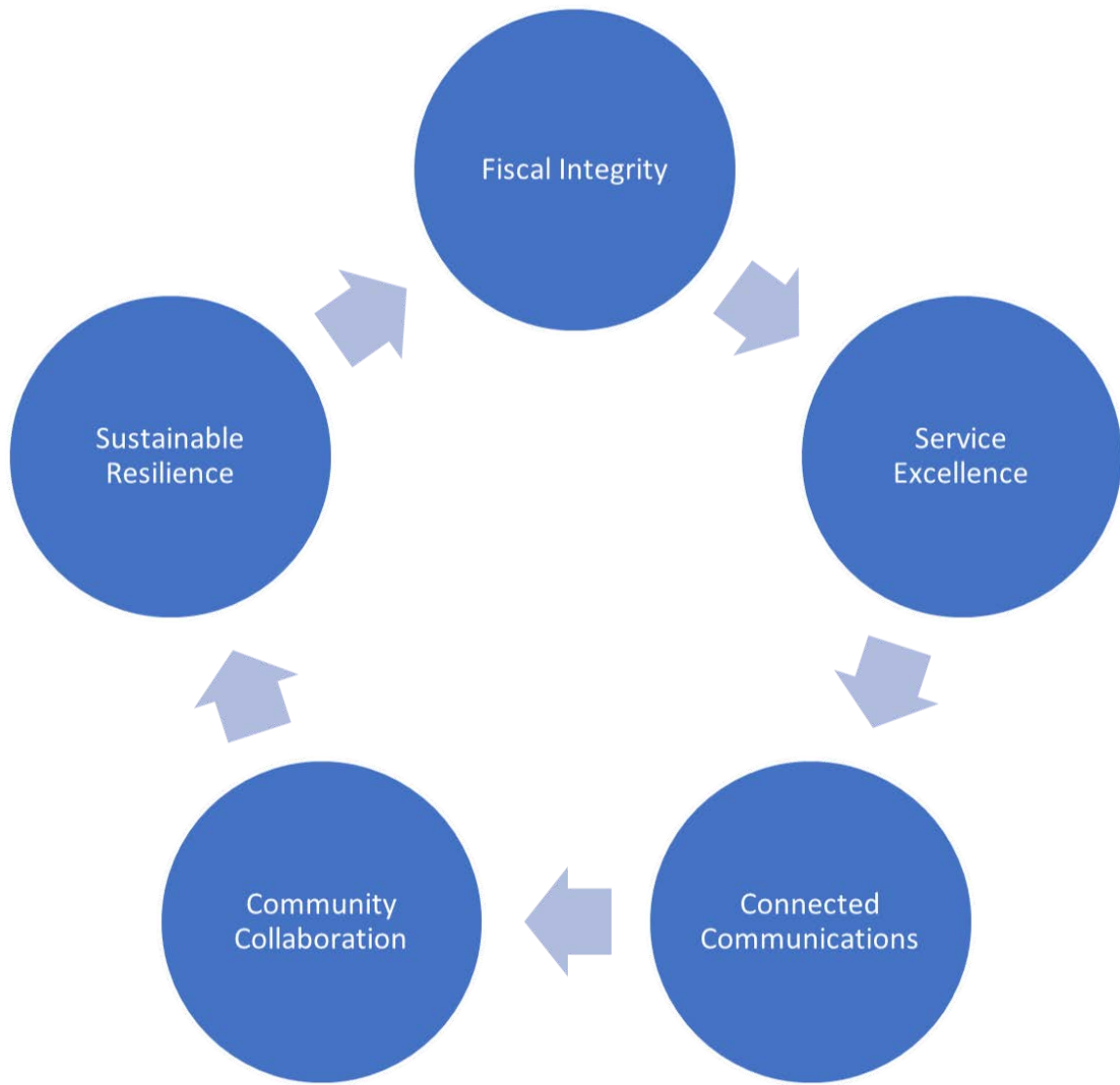
- **Fiscal Integrity:** Provide sound financial management and future financial stability.
 - Sound Management
 - Financial Stability
 - Collaborative Service Enhancements

- **Community Collaboration:** Maintain equitable, diverse, and inclusive community partnerships.
 - Neighborhood Stability
 - Community Enrichment
 - Cooperative Partnerships

- **Connected Communication:** Provide proactive, reliable, and transparent communications.
 - Customer Service
 - Virtual Services
 - DIY Resources

- **Service Excellence:** Provide solution-based innovative services.
 - Performance Management
 - Technological Advancement and Innovation
 - Employee Development

- **Sustainable Resilience:** Provide environmental stewardship and promote future resilience.
 - Environmental Infrastructure
 - Stormwater Mitigation
 - Environmental Stewardship



Village Board

The Bayside Village Board of Trustees is comprised of 6 trustees and a president, all elected at large on a nonpartisan ballot to 3-year terms. The Village Board has the responsibility for a wide range of policies and procedures including the management of Village finances, the acquisition and allocation of funds for Village operations and final approval of a budget. It has the authority for management of local property, including the adoption of zoning ordinances and final decisions on development proposals.

Eido Walny

President Walny was elected to the Village Board as a Trustee in 2008. Mr. Walny was elected Village President in 2020.



Mike Barth

Trustee Barth was first elected to the Village Board as a Trustee in 2003.



Darren Fisher

Trustee Fisher was first elected to the Village Board as a Trustee in 2020.



Joshua Roling

Trustee Roling was first appointed to the Village Board as a Trustee in 2021.



Dan Rosenfeld

Trustee Rosenfeld was elected to the Village Board as a Trustee in 2021.



Bob Rudman

Trustee Rudman was first elected to the Village Board as a Trustee in 2020.



Margaret Zitzer

Trustee Zitzer was first elected to the Village Board as a Trustee in 2018.



Village Board and Committees

Village Board of Trustees

Eido Walny, President

Mike Barth
Margaret Zitzer

Darren Fisher
Josh Roling

Bob Rudman
Dan Rosenfeld

Finance & Administration Committee

Mike Barth, Chair
Darren Fisher
Bob Rudman

Public Safety Committee

Margaret Zitzer, Chair
Mike Barth
Darren Fisher
Matthew Buerosse

Public Works Committee

Josh Roling, Chair
Bob Rudman
Margaret Zitzer

Architectural Review Committee

Marisa Roberts, Chair
Mike Barth, Trustee Liaison
Anthony Aiello
John Krampf
Daniel Zitzer
Elizabeth Levins (Alternate)

Board of Review

Robb DeGraff, Chair
Mike Barth
Matthew Buerosse
Dan Rosenfeld
Mark Jubelirer
Lynn Galyardt (Alternate)

Board of Zoning Appeals

Max Dickman, Chair
Barry Chaet
Darren Fisher
Ben Minken
Amy Krier
Eido Walny (Alternate)
Dan Rosenfeld (Alternate)

Community Development Authority

Bob Rudman, Chair
Amy Krier
Barry Goldman
Marty Greenberg
Adam Peck
Joe Ellner
Margaret Zitzer

Milwaukee Area Domestic Animal Control Commission

Andrew Pederson
Leah Hofer (Alternate)

North Shore Fire Board of Directors

Eido Walny

North Shore Fire Finance Committee

Andrew Pederson

North Shore Fire Foundation

Edward Harris

North Shore Health Commission

Ellen Friebert-Schupper

North Shore Fire Commission

Ari Friedman

Plan Commission

Eido Walny, Chair
Mike Barth
Edward Harris
Jeff Jubelirer
John Krampf
Ari Friedman
Marisa Roberts

Village Staff

Andrew Pederson, Village Manager

Administrative Services

Lynn Galyardt, Director
Leah Hofer, Assistant to the Village Manager
Amanda Gronemeyer, Deputy Clerk
Gina Vlach, Fellow
Christianne Hill, Intern

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

Building Inspector

SAFEbuilt, Inc.

North Shore Health

Kathleen Platt, Interim Health Director

North Shore Fire/Rescue

Robert Whitaker, Chief

North Shore Library

Annie Bahringer, Director
Alyssa Pisarski, Assistant Director
Heidi Muehlhausen, Library Assistant II
Melody Schuetz, Head of Adult Services
Maren Hagman, Adult Services Librarian I
Dermot Dolan, Adult Services Librarian I
Hannah Kane, Head of Youth Services
Anastasia Brondino, Youth Services Librarian
Bernadette Parker, Youth Services Librarian
Heather Ryan, Youth Services Librarian
Carol Crowley, Circulation Aide
Mary Celi, Circulation Aide
Mary Poehlman, Circulation Aide
Anne Harrington, Circulation Aide
Greta Longreen, Circulation Aide
Conal McNamara, Circulation Aide
Mary Ann Schalk, Circulation Aide
Dale Shuster, Circulation Aide
Chris Stone, Circulation Aide
Christel Thompson, Circulation Aide
Susan Pringle, Circulation Aide
Ranee Waxman, Technical Services Aide
Su Jou, Shelver
Erica Kallas, Shelver

LX Club

Arlene Evans, Coordinator

Dispatch

Liane Scharmott, Director
Rich Foscatto, IT Manager
David Haley, Enterprise Manager
Tom Dalcher, System Analyst
Michael Blust, IT Technician
Lonnie Gannett, Supervisor
Taylor Reed, Supervisor
John Bamberg, Dispatcher
Yulonda Horton, Dispatcher
Troy Kasten, Dispatcher
Jenna Kunath, Dispatcher
Candace Maxim, Dispatcher
Paige Moss, Dispatcher
Stacy Perez, Dispatcher
Mary Rauenbuehler, Dispatcher
Hannah Ritger, Dispatcher
Chanel Sneide, Dispatcher
Jessica Borland, Dispatcher
Lucas Skaaland, Dispatcher
Jamira Jagers, Dispatcher
Kewanda Sidney, Dispatcher

Municipal Court

Mary Bersch, Court Clerk

Police

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

Public Works

Shane Albers, Operations Superintendent
Chad Call, Technician
Jason Fischer, Technician
Bryan Herbst, Technician
Scott Matusewic, Technician
Charlie Radke, Technician
Dennis Miliacca, LTE
Michael Wied, Seasonal



2022 Executive Budget Transmittal Letter

Andrew K. Pederson, Village Manager

To the Citizens of Bayside,

The past two years have taught us many things about who we are as people, as a community, as a State, and as a Country. We have been forced to deal with a pandemic that has taken lives, destroyed businesses, and completely changed the way we live as people and operate as an organization. Simultaneously, we as a community, region, State and country have faced challenge and heartbreak on issues of race, justice and equity. In addition, continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, impact us ever so greatly within the boundaries of our community. These factors are now coupled with economic uncertainty, supply chain issues, inflation concerns, and unprecedented changes in the labor market and workforce.

Our federal and state governments have tried to enact policies and provide economic relief that provide answers to problems and reduce the overall impact of this pandemic. Local governments, however, have been tasked with the challenge of managing the impacts of indecision, change, and response. Local government is the government closest to the people and the government that has the best ability to respond to the needs of our Citizens, not only within Bayside, but the North Shore, and our region.

Unfortunately, the events of the last two years do not cease or terminate on December 31, 2021. The COVID-19 pandemic; issues of race, justice, and equity; changing weather patterns; and economic and labor concerns, will be with us, near and far, for a period of time, and we must address, adjust, and change as we ready for 2022 and beyond.

In developing this Fiscal Year 2022 (FY22) budget for our Village, we are confident that we have developed an operating budget that will not only provide for the needs of today, but that will provide for the needs of what will be in the future. The proposed FY22 budget was developed in a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face so many ambiguities entering 2022. The FY22 budget includes projects that will improve the overall quality of life for our Citizens. These projects include stormwater and sanitary sewer repairs and improvements, infrastructure enhancements, a stormwater outfall study, road repairs and improvements, Ellsworth Park municipal water connection, green infrastructure projects, implementation of emergency medical dispatch technology, accounting software upgrade, as well as vehicles and equipment for the Police Department and North Shore Fire Department.

The Village's FY22 budget will complete the updating of our Comprehensive Plan, which is statutorily required, as well as an update to the Stormwater Management Plan, which is required to be updated by the Wisconsin Department of Natural Resources as part of the Village's MS4 permit. Both studies will assist in planning for the future of our community.

Our Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by allowing increases in the tax levy based on growth. The Village's net new growth in 2021 was .4%; and thus, limited new tax revenues for general purposes, excluding the North Shore Fire Department, are allowed or included.

As a service provider, we continue to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy task but it does present an opportunity to work with our community to ensure a strong Village and a bright future. I am happy to report, that through the tireless efforts,

dedication, and innovation of our staff, Village Board and many others, the Village's budget provides for the most efficient and effective delivery of services levels in FY22.

Andrew K. Pederson, Village Manager

Distinguished Budget Award

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2021. Bayside has received this award since 2006. 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 approximately 30 communities in Wisconsin to receive the award for the 2021 fiscal year. The award is valid for one year only. We believe the 2022 budget conforms to the program requirements and will be submitted to GFOA to determine eligibility for another award.



Honors, Awards, and Recognitions

2021

- 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
- Tree City USA
- Bird City USA
- Monarch City USA
- Safest Communities in Wisconsin, #24
- Top 10 Milwaukee Suburbs, #5
- SolSmart Community, Gold
- Wisconsin Healthy Communities, Bronze
- NOAA StormReady Community

2020

- 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
- Tree City USA
- Bird City USA
- Top 20 Safest Communities in Wisconsin, #3
- Top 10 Milwaukee Suburbs, #5
- Safest Village in Wisconsin, SafeWise
- Alliance for Innovative
 - Program Excellence Award, myBlue

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
 - Certificate of Achievement in Financial Reporting
- 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 Most Engaged & Most Responsive Community
- 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

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

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

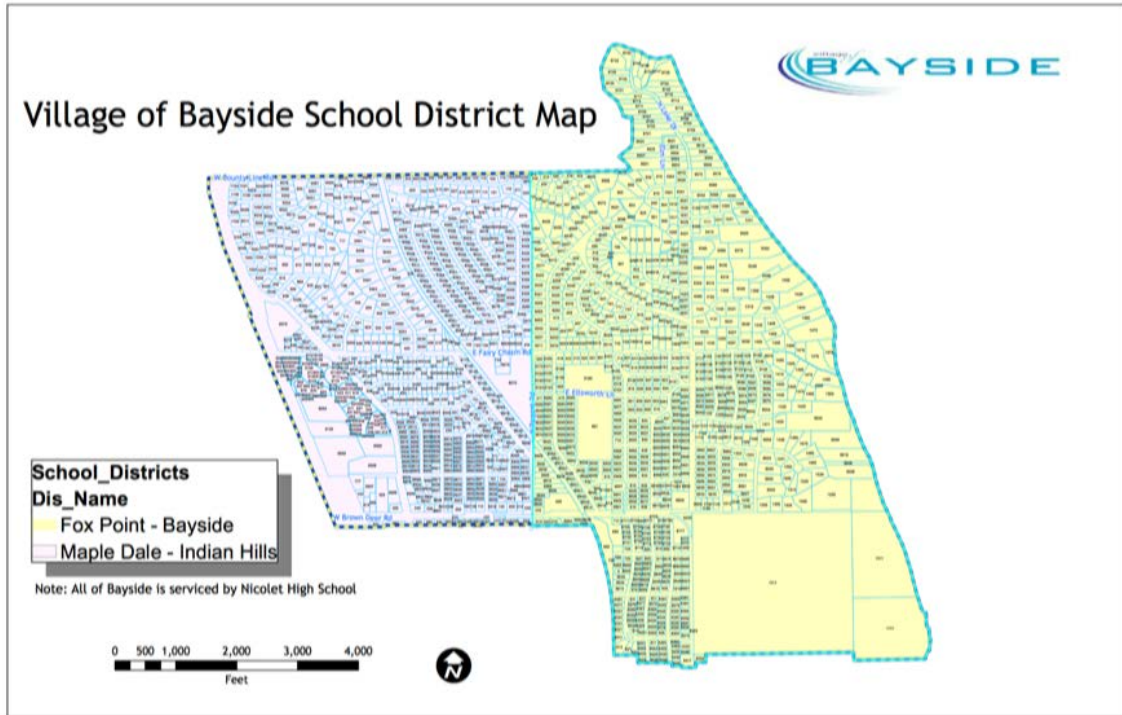
2014

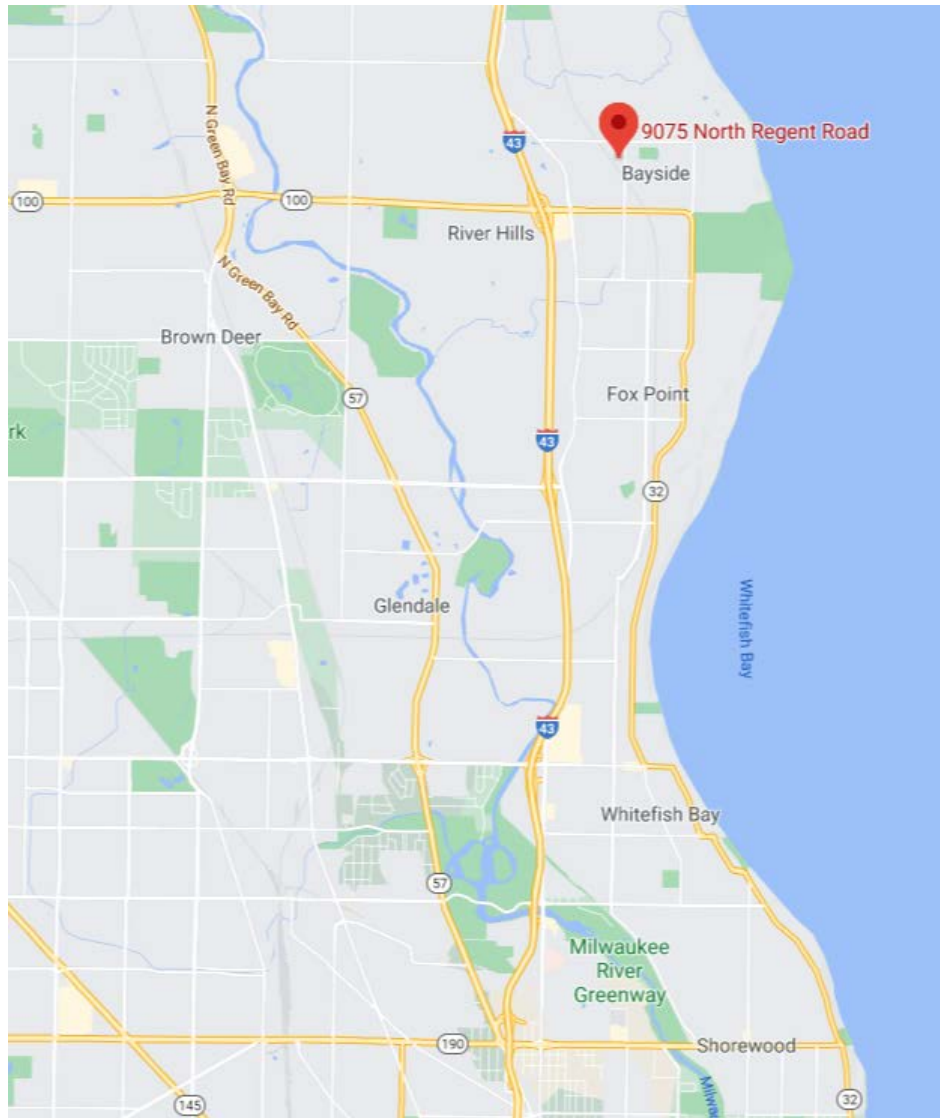
- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Excellence in Financial Reporting (CAFR)
- Tree City USA, Growth Award
- Bird 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.





Population Overview



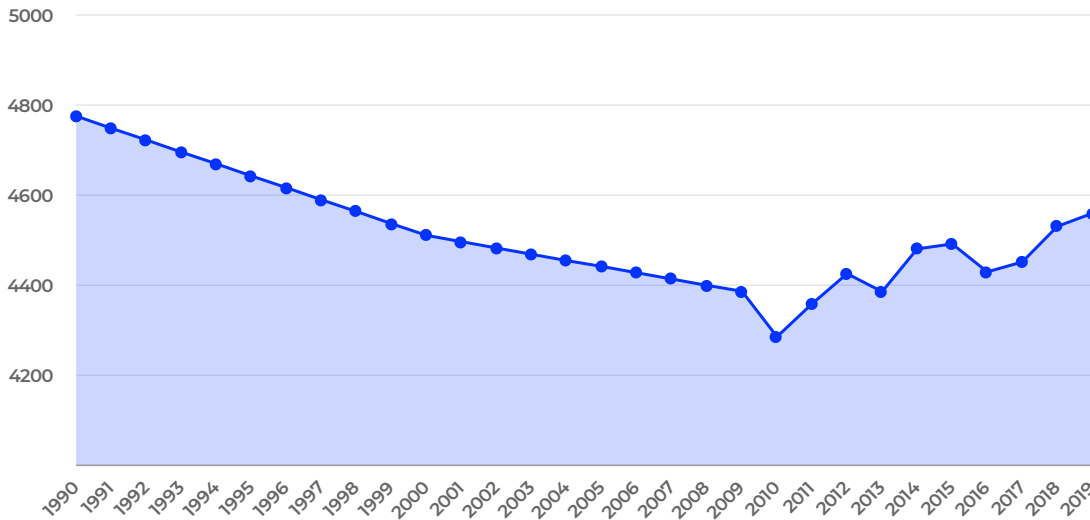
TOTAL POPULATION

4,558

▲ **.6%**
vs. 2018

GROWTH RANK

774 out of **1852**
Municipalities in Wisconsin



* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.



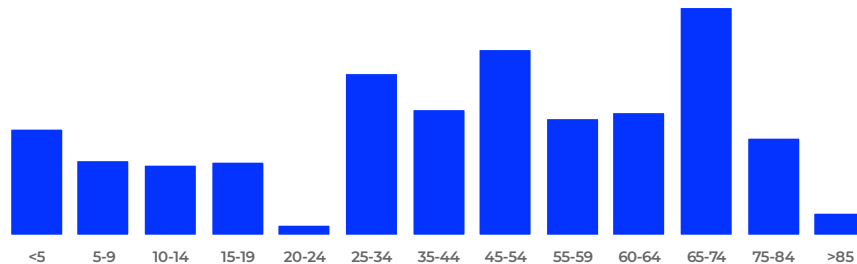
DAYTIME POPULATION

3,834

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

POPULATION BY AGE GROUP

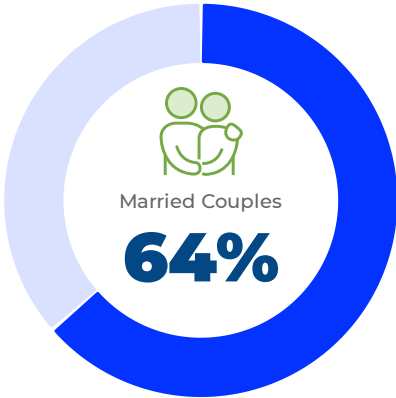


* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Household Analysis

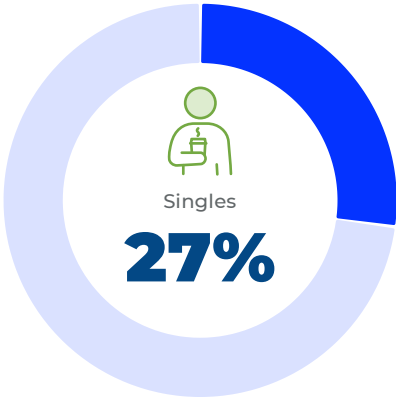
TOTAL HOUSEHOLDS

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



▲ 773%

higher than state average



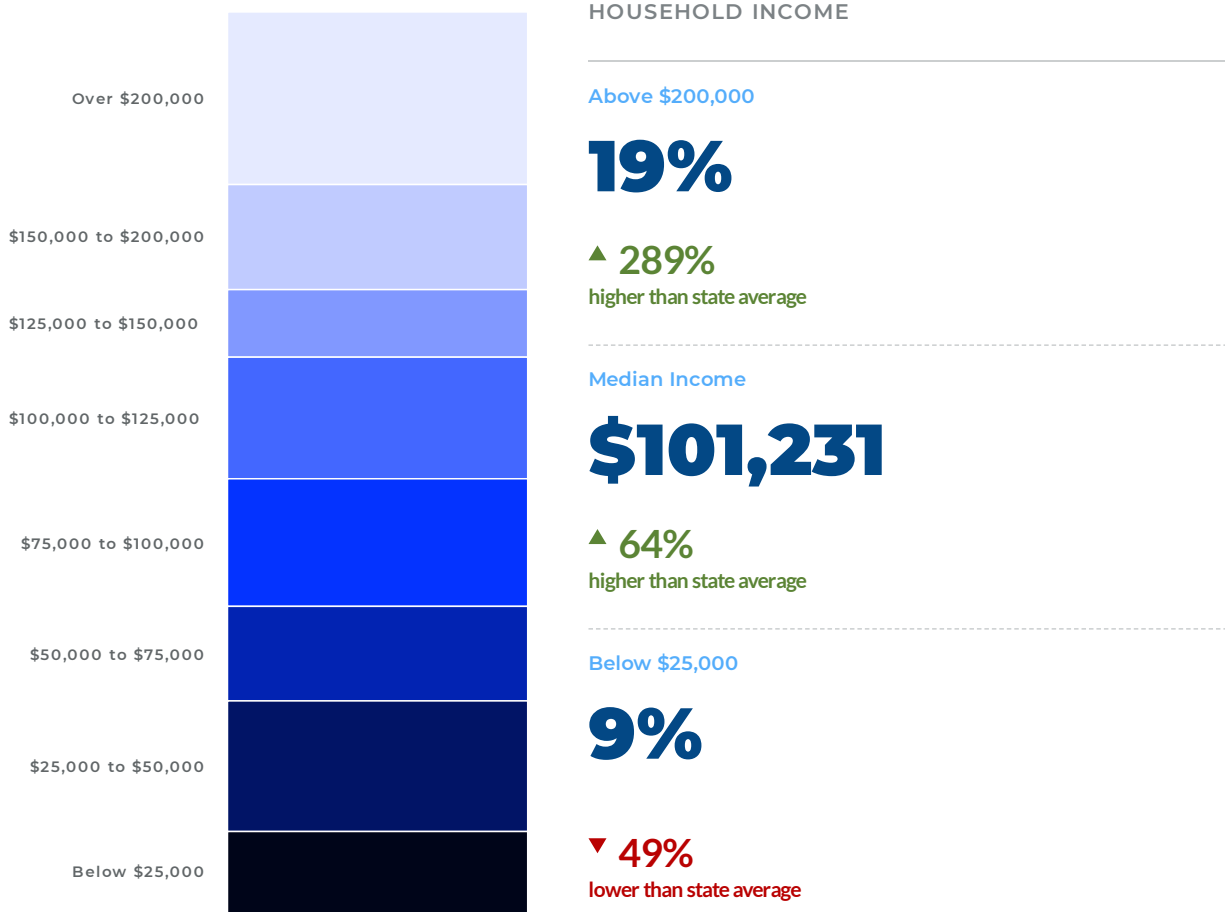
▲ 485%

higher than state average

* Data Source: Bayside, WI 2019

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



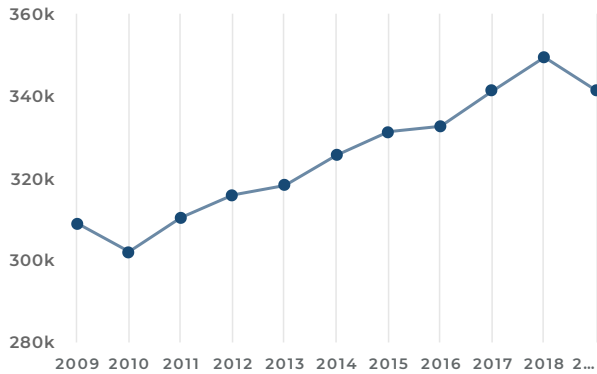
* Data Source: American Community Survey, 2010 Census, 2000 US Census and 1990 US Census

Housing Overview



2019 MEDIAN HOME VALUE

\$341,300



*Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

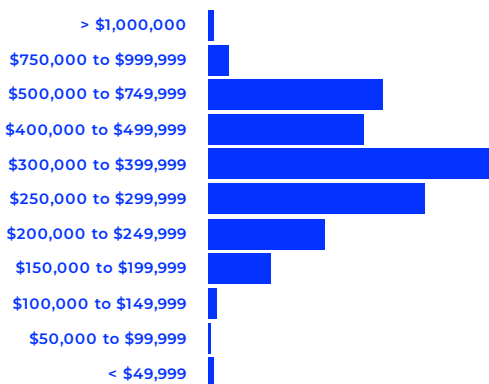
HOME OWNERS VS RENTERS

Bayside State Avg.



*Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



*Data Source: 2019 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

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.

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 \$430,228.
- 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

Economy

- 63.7% of residents are actively employed and only 2.4% are unemployed. The remaining 33.9% 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 2021 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 Apple Leisure Group, 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.
- The Village owns and maintains 110 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.
- 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.

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 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.



History of Bayside



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.

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.

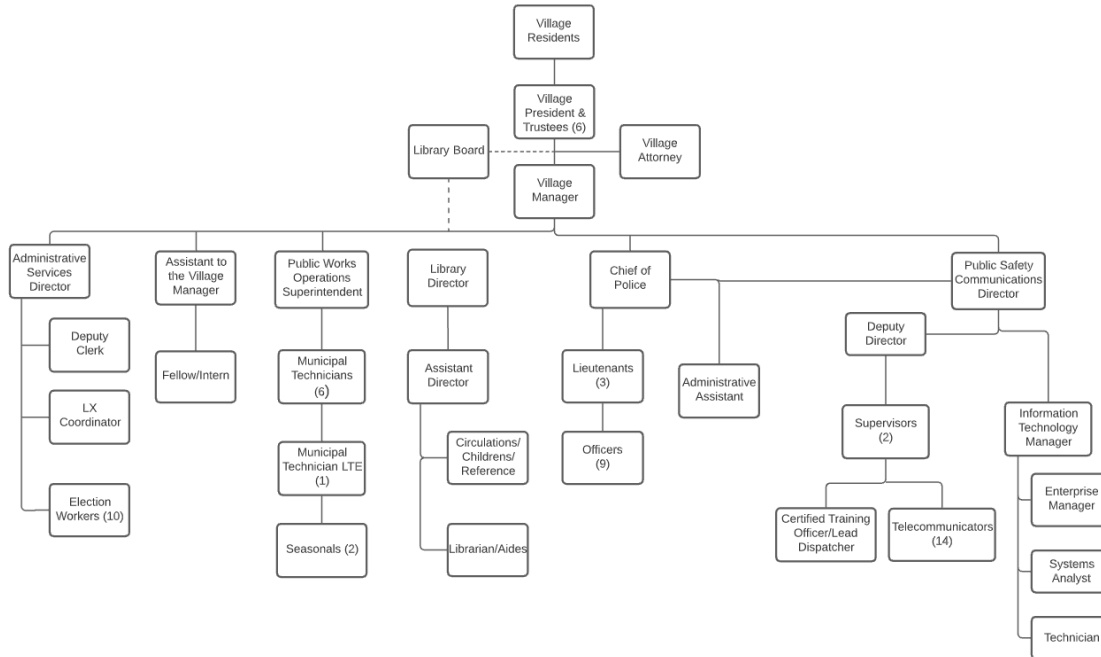
The first village office was located in the original wing of Bayside School. In 1955, the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Police Department was built in 1999. You will find this building at 9075 North Regent 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.

Village Staffing and Organizational Chart

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.

Village staffing was converted to full-time equivalency in 2018. The 2013 through 2017 staffing chart represents employees occupying positions, whether they be full-time, part-time, limited term, or seasonal. In 2020, the Village became the Fiscal Agent for the North Shore Library, and those employees of the Library became Village of Bayside employees as a result. From 2021 to 2022, this Village's full-time employee equivalency decreased by .8 FTE from 65.3 to 64.5.



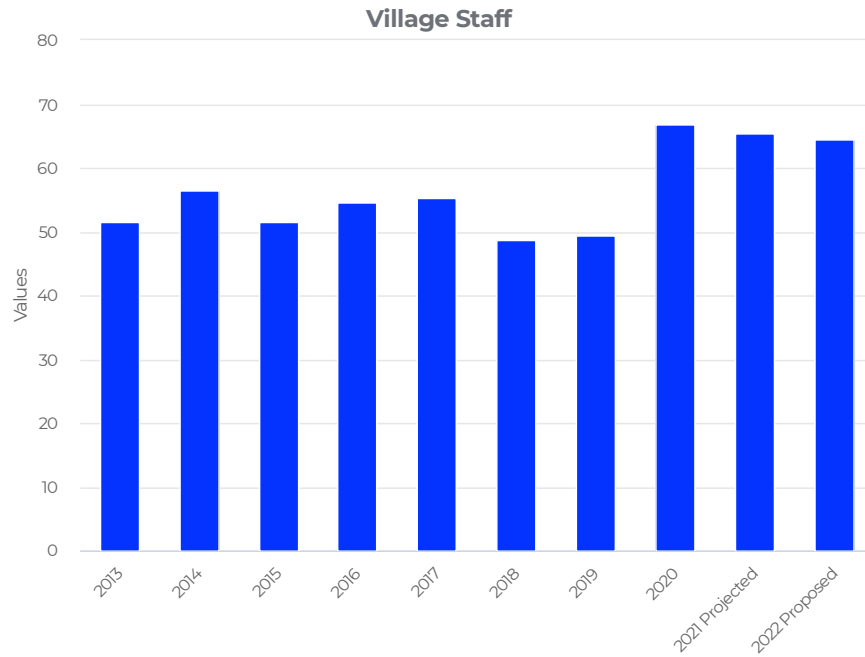
In addition to staff working for the Village, the Village also partners with various communities and organizations for additional services. For example, the Village utilizes the:

- North Shore Fire Rescue and its 105 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 8.1 employees for public health services, and
- Milwaukee Area Domestic Animal Control Commission and its 39 employees for animal control services.

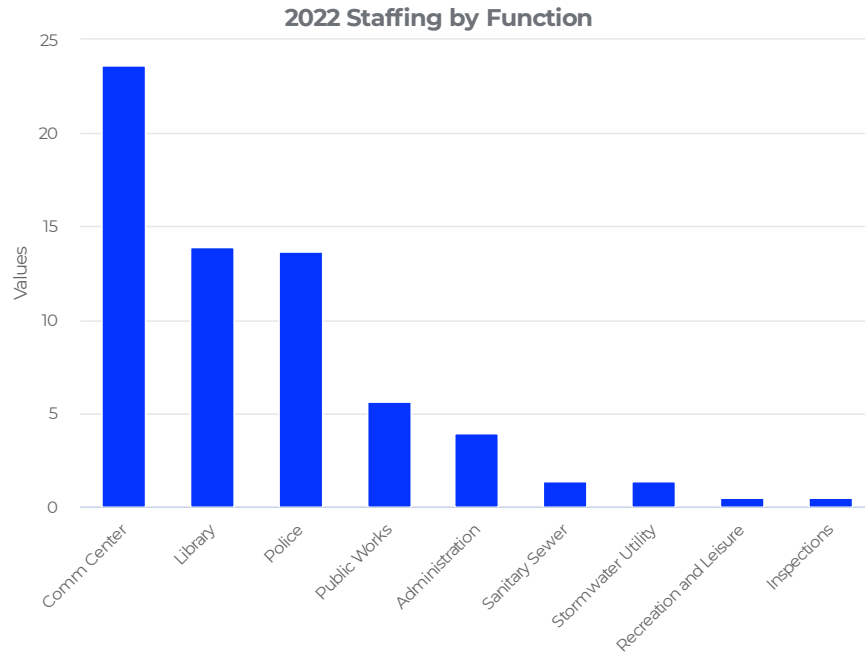
The Village also contracts for auditing, assessing, municipal court, legal, and building inspection services. More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through five Strategic Values. Each initiative, expenditure, and performance metric is categorized by the five strategic areas of emphasis adopted by the Village Board of Trustees. Those five areas include:

- Fiscal Integrity: Provide sound financial management and future financial stability
- Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships
- Connected Communication: Provide proactive, reliable, and transparent communications
- Service Excellence: Provide solution-based innovative services
- Sustainable Resilience: Provide environmental stewardship and promote future resilience.

Village Staffing Full-Time Equivalents



2022 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
- North Shore Police Mobile Field Force
- WI DNR MS4 Stormwater Management Permit

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

- North Shore Municipal Court

Bayside, Fox Point

- LX Club Senior Center

Bayside, Glendale, Shorewood, North Shore Fire/Rescue

- IT Services

BUDGET OVERVIEW

Strategic Plan

Strategic planning is a systematic approach used in local government to determine how to achieve results in a shorter time period. Typically, the strategic planning process follows after the community has completed a comprehensive plan. The result of an effective strategic planning process is a clearly defined, well-thought-out plan that is adopted by the Village Board which lays out a strategy for success. The effective strategic plan includes input from the entire community on the needs, wants, and challenges that face the community and action steps for addressing each.

The strategic plan is another planning and outreach effort by the Village to increase public confidence in our operations. Having a strong strategic plan can help Citizens engage in consensus building and providing a mechanism for accountability for the Village. The plan clarifies our priorities and is used as a critical budget preparation tool.

The strategic planning process includes various action plans that have been created through the Village. These plans include the annual Village Budget, Long Term Financial Plan, the Comprehensive Plan, the Capital Improvement Program, and Stormwater Management Plan, Street Rehabilitation Program, and Utility Infrastructure Maintenance Program.

The Village annually reviews the Plan and modifies as necessary to ensure the Vision and Mission of the Village is fulfilled. Once the Strategic Values are established, goals, objectives, specific work plans, and employee SMART Goals are established to ensure the Strategic direction provided by the Village Board is implemented in the daily operations of the Village. In 2020, the previously adopted four strategic values were expanded to five strategic values. The value Community Collaboration: maintaining equitable, diverse, and inclusive community partnerships was added in 2020 for the Fiscal Year 2021. The resulting of the strategic planning process includes:

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 sound financial management and future financial stability.
2. Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships.
3. Connected Communication: Provide proactive, reliable, and transparent communications.
4. Service Excellence: Provide solution-based innovative services.
5. Sustainable Resilience: Provide environmental stewardship and promote future resilience.

STRATEGIC VALUES, OBJECTIVES, and GOALS

1. FISCAL INTEGRITY: Provide sound financial management and future financial stability.

A. Sound Management

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. Implement new financial management and accounting software.

B. Financial Stability

1. Update Village Long-Term Financial Plan.
2. Scan for and mitigate potential budget impacts from COVID-19 pandemic.
3. Administer American Rescue Plan Act grants and Capital Infrastructure projects.

C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Explore new opportunities for Bayside Information Technology consortium.
3. Seek Joint Public Safety Communication Center levy limit exemption.

2. COMMUNITY COLLABORATION: Maintain equitable, diverse, and inclusive community partnerships.

A. Neighborhood Stability

1. Enhance community standards/property maintenance program enforcement.
2. Enhance myBlue community outreach efforts.
3. Implement myCrew program.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Promote Village sponsored events and encourage community-based events.
3. Finalize Comprehensive Plan.

C. Cooperative Partnerships

1. Coordinate Ellsworth Park Playground community playground build.
2. Expand Bayside Beer Garden Series.
3. Enhance collaboration with Schlitz Audubon Nature Center.

3. CONNECTED COMMUNICATION: Provide proactive, reliable, and transparent communications.

A. Customer Service

1. Develop Service Level Agreements for Village-provided services.
2. Develop resource guides for seasonal issues.
3. Develop capital/infrastructure project web pages for project updates.

B. Virtual Services

1. Implement social media scheduling platform.
2. Increase Bayside Buzz subscribers.
3. Create Department specific surveys related to services.

C. DIY Resources

1. Enhance usage of Access Bayside.
2. Maintain Village website Frequently Asked Questions.
3. Promote specialized recycling programs, Recycling, and Clean Up Days.

4. SERVICE EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain organizational recognitions for excellence in performance management.
2. Utilize data to identify potential problems and timely service delivery.
3. Implement enhanced performance management tracking programs/software.

B. Technological Advancement and Innovation

1. Implement Emergency Medical Dispatch program.
2. Conduct information Technology security audit and implement recommended remediation measures.
3. Create internal Innovation Team to mitigate future issues.

C. Employee Development

1. Implement leadership succession plan.
2. Address recommendations from CVMIC Safety and Human Resources Audit.

3. Implement performance appraisal system and develop merit-based pay system.

5. SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.

A. Environmental Infrastructure

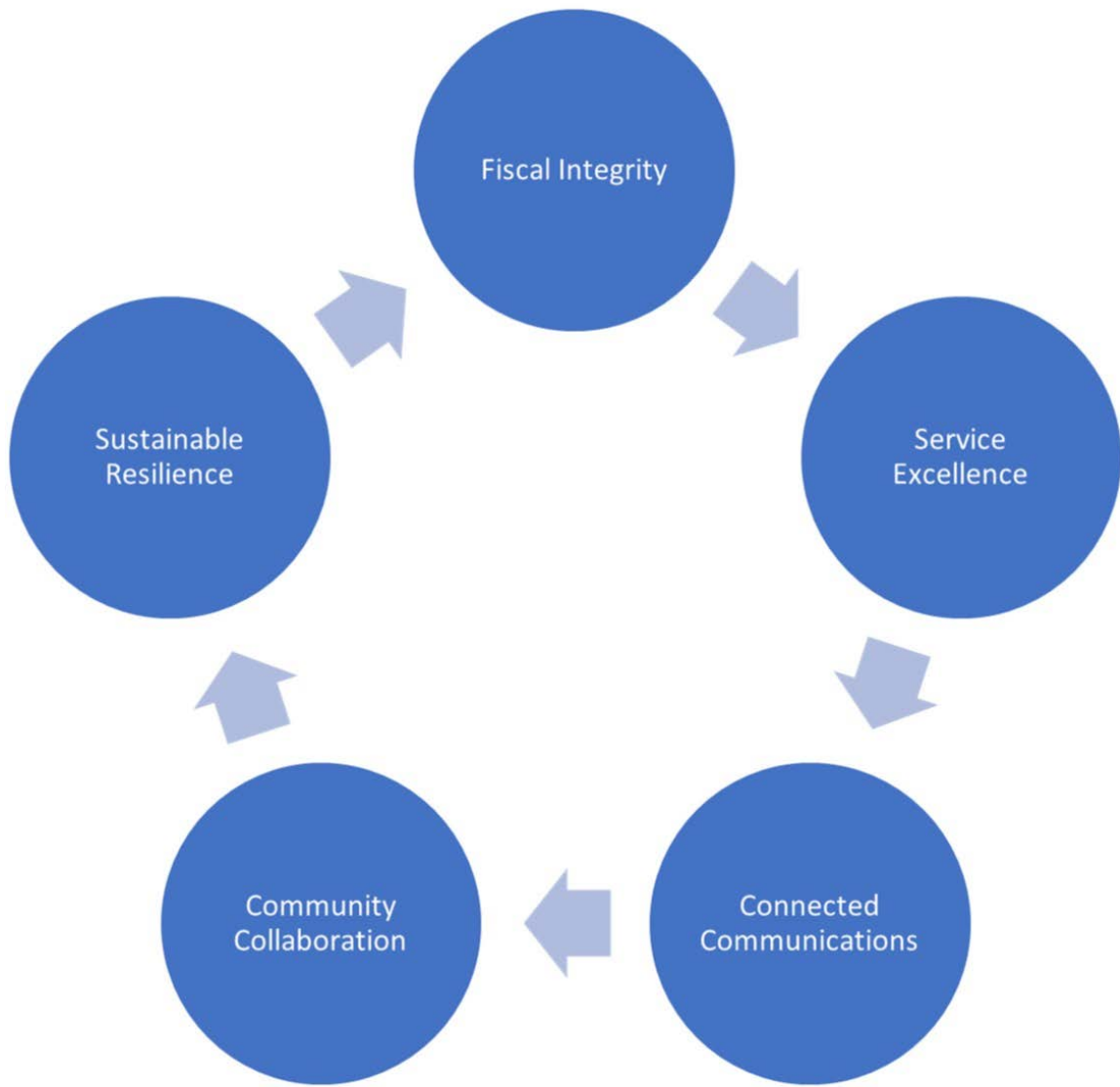
1. Implement 2022 Capital Projects.
2. Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
3. Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.

B. Stormwater Mitigation

1. Analyze stormwater management outfalls and develop workplan.
2. Complete MS4 Stormwater Management study update.
3. Complete 2022 Stormwater Management Project.

C. Environmental Stewardship

1. Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.
2. Develop and implement alternative winter road treatment.
3. Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.



FY22 Executive Budget Summary

The Fiscal Year 2022 Village budget combines the uncertainty of the current state of affairs in 2021 with vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2022 is nearly six percent (5.8%) higher from 2021, primarily due to increased and pre-planned capital projects in 2022. 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 2022.

The Village is compliant with State Levy Limits and the State Expenditure Restraint Program. The 2022 Village budget further adheres to the State's revised methodology for administering the Expenditure Restraint Program. In 2020, the Village examined its strategic values and modified and expanded the four strategic values into five, placing additional emphasis on equity, diversity and inclusiveness. The Village's five (5) strategic values include:

- Fiscal Integrity: Provide sound financial management and future financial stability.
- Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships.
- Connected Communication: Provide proactive, reliable, and transparent communications.
- Service Excellence: Provide solution-based innovative services.
- Sustainable Resilience: Provide environmental stewardship and promote future resilience.

In summary, the 2022 budget includes:

- Overall property tax levy is \$4,665,006, an increase of 1.10% from 2021.
 - From 2017 to 2022,
 - Overall property tax levy has increased \$183,825 or 4.15%.
 - Consumer Price Index has increased 11.10%.
 - In the last 10 years, property taxes have increased by 6.68% while the Consumer Price Index has increased by 18.77%.
- Utilizes statutory levy limit increases of:
 - Net new construction of \$20,274.
 - Reduction of Personal Property Aid of \$1,738.
 - Joint Fire Department levy exemption of \$21,163.
 - Debt Service exemption of \$67,000.
- The 1.10% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service.
- The tax (mill) rate for 2022 decreases by 2.45% from \$6.91/\$1,000 to \$6.74/\$1,000.
- Overall expenditure plan of \$11,366,565 is 7.84% more than the 2021 budgeted amount.
- 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 44.7% of revenue comes from property taxes.
- The sanitary sewer user fee is \$505 in 2022, a \$0.75/month increase from 2021.
- The storm water management utility fee is \$253 in 2022, a \$0.75/month increase from 2021.
- The average home is assessed at \$398,995. That average home pays property taxes of \$2,689.23 per year for Village-provided services. Monthly, that equates to \$224.10, compared to \$220.32 in 2021.

- Overall, the 2022 budget includes:
 - Maintaining existing Village services and events,
 - Implementation of the 2018-2023 Village Long Term Financial Plan,
 - Updates the Village's Stormwater Management Plan, which is required to be updated by the Wisconsin Department of Natural Resources as part of the Village's MS4 permit,
 - Enhances implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of tree disease,
 - Resurfaces numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the central area of the Village,
 - Repairs fifty-seven identified sanitary sewer manholes and installs cured in place pipe lining stormwater and sanitary sewer infrastructure,
 - Addresses stormwater management priorities, including Village Hall retention facility, localized flooding on Tennyson Drive between Manor and Hermitage, Ellsworth Park intake pipes, and Union Pacific railroad drainage pipe,
 - Connects Ellsworth Park Pavilion to Municipal Water,
 - Replaces Ellsworth Park freestanding playground equipment,
 - Implements Emergency Medical Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
 - Addresses various facilitate maintenance issues,
 - Replaces vehicles and equipment for the Police and North Shore Fire Department.
- 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 \$2,774,568. Approximately \$2.4 million of this budget is funded by the other contracted communities.

FY22 Executive Budget Transmittal Letter & Overview

October 31, 2021

Honorable Eido M. Walny, Village President
Members of the Board of Trustees

It is with honor that I present the 2022 recommended Executive Budget. The 2022 budget is the result of the hard work of the Village Board, staff, and community in establishing and implementing the vision, mission, values, goals and priorities for Bayside. The annual budget usually provides a fresh beginning, while building on the successes from our previous endeavors.

The past two years have taught us many things about who we are as people, as a community, as a State, and as a Country. We have been forced to deal with a pandemic that has taken lives, destroyed businesses, and completely changed the way we live as a people and operate as an organization. Simultaneously, we as a community, region, State and Country have faced challenge and heartbreak on issues of race, justice and equity. Continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, impact us ever so greatly within the boundaries of our community. These factors are now coupled with economic uncertainty, supply chain concerns, inflation concerns, and unprecedented changes in the labor market and workforce.

Our federal and state governments have tried to enact policies and provide economic relief that provide answers to problems and reduce the overall impact of this pandemic. Local governments, however, have been tasked with the challenge of managing the impacts of indecision, change, and response. Local government is the government closest to the people and the government that has the best ability to respond to the needs of our Citizens, not only within Bayside, but the North Shore, and our region.

Unfortunately, the events of 2021 do not cease or terminate on December 31, 2021. The COVID-19 pandemic; issues of race, justice, and equity; as well as changing weather patterns will be with us, near and far, for a period of time, and we must address, adjust, and change as we ready for 2022 and beyond.

The ability to maintain these standards 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. Nonetheless, the recommended 2022 budget is:

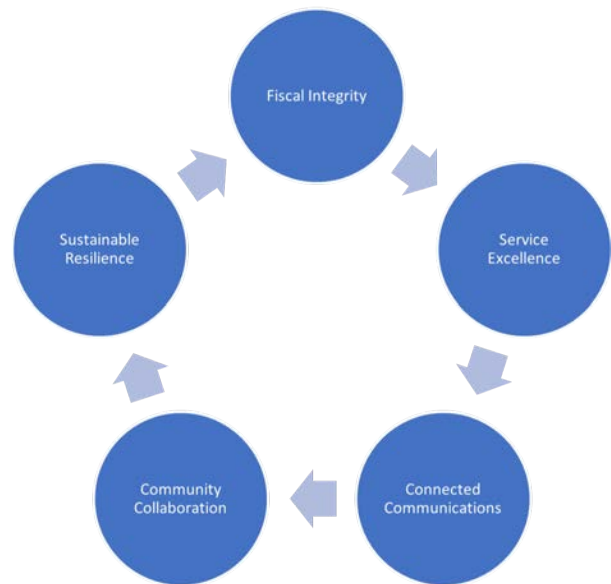
- Balanced,
- Complies with State Levy Limit and Expenditure Restraint parameters,
- Meets our continued commitment to a high level of service, and
- Within the parameters of the financial guidelines set forth by the Village Board.

Strategic Values

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

- Fiscal Integrity: Provide sound financial management and future financial stability.

- Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships.
- Connected Communication: Provide proactive, reliable, and transparent communications.
- Service Excellence: Provide solution-based innovative services.
- Sustainable Resilience: Provide environmental stewardship and promote future resilience.



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 guidelines
- Revenue and expenditure summary
- Policy statements
- Goals and objectives
- Annual operating program
- Long range planning guide
- Management tool to ensure financial controls
- Capital improvement program
- Performance measures to ensure accountability and evaluate performance

2022 Recommended Budget

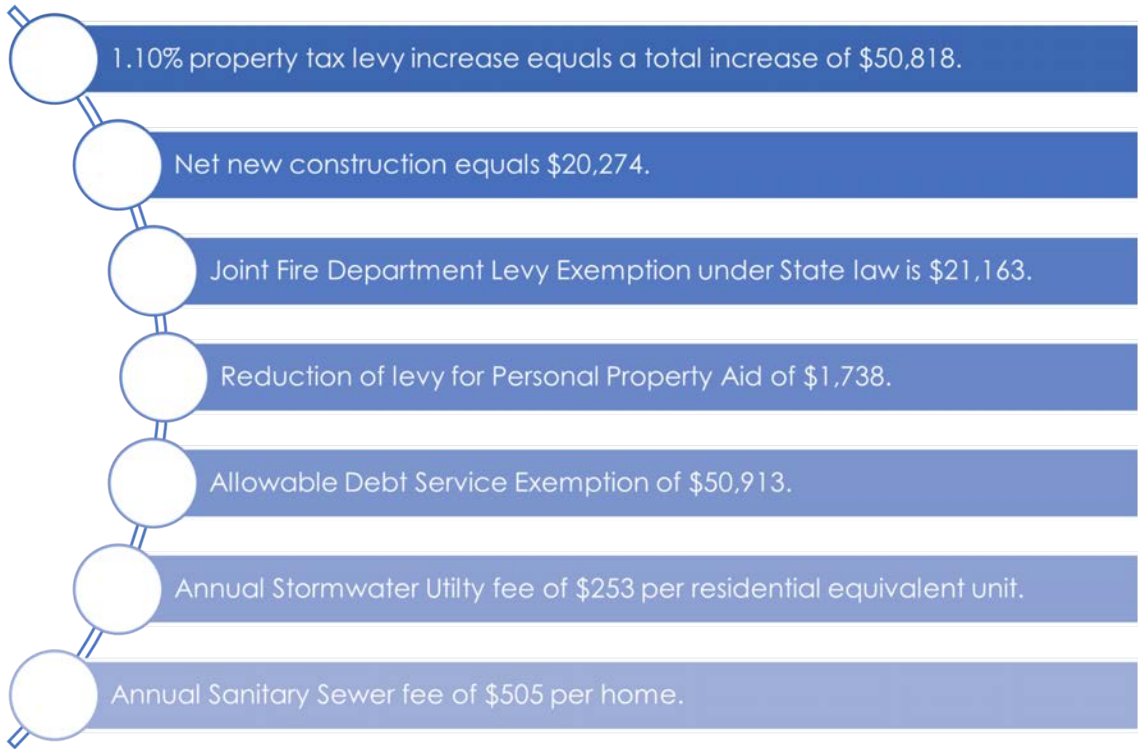
In developing this Fiscal Year 2022 (FY22) budget for our Village, we are confident that we have developed an operating budget that will not only provide for the needs of today, but that will provide for the needs of what will be in the future. The proposed FY22 budget was developed in a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face so many ambiguities entering 2022.

The FY22 budget also includes projects that will improve the overall quality of life for our Citizens. These projects include stormwater and sanitary sewer repairs improvements, enhances implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of tree disease, resurfaces numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the central area of the Village, repairs fifty-seven identified sanitary sewer manholes and installs cured in place pipe lining stormwater and sanitary sewer infrastructure, addresses stormwater management priorities, including Village Hall retention facility, localized flooding on Tennyson Drive between Manor and Hermitage, Ellsworth Park intake pipes, and Union Pacific railroad drainage pipe, connects Ellworth Park Pavilion to Municipal Water, implements Emergency Medical Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC, addresses various facilitate maintenance issues, and replaces vehicles and equipment for the Police and North Shore Fire Department.

Our Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth.

As a service provider, we continue to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy tasks but it does present an opportunity to work with our community to ensure a strong Village and a bright future. I am happy to report, that through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget maintains the most efficient and effective delivery of service levels in FY22.

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 \$50,818. The 2022 recommended budget proposes an increase to \$4,665,006, or 1.10 percent. A portion of the increase is allocated to expenditure increases related to the North Shore Fire Department. The 2022 recommended budget calls for the following:



Local Constraints

The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2022 budget continues this discipline. Factors that influence the financial constraints placed upon the Village include:

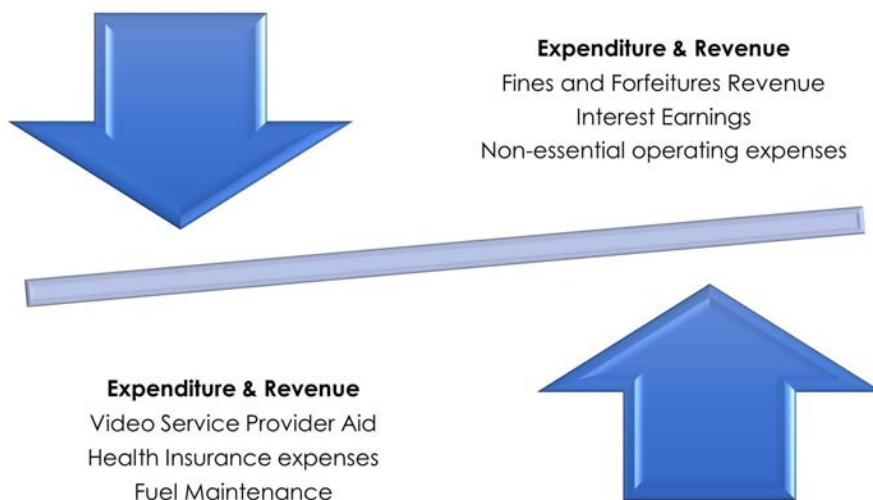


Local Constraints and Economy

- COVID-19 Pandemic impacts.
- State imposed levy limits.
- Inflation.
- Labor supply concerns
- 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.

Limited Revenue Alternatives

The FY22 budget took into consideration the current COVID-19 pandemic and accompanying impacts, such as decreased revenues and increased expenditures to manage the pandemic, continuation of increasing expenses and limited revenue alternatives. Specifically, the Village felt the most impacted by the following forces:



2022 Operations

2022 represents the culmination of a multi-year effort of prudent fiscal planning as well as a fundamental new reality that occurred in March 2020 with the onset on the COVID-19 pandemic. In 2022, the Village's financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Updates the Village's Stormwater Management Plan, which is required to be updated by the Wisconsin Department of Natural Resources as part of the Village's MS4 permit,
- Enhances implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of tree disease,
- Resurfaces numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the central area of the Village,
- Repairs fifty-seven identified sanitary sewer manholes and installs cured in place pipe lining stormwater and sanitary sewer infrastructure,
- Addresses stormwater management priorities, including Village Hall retention facility, localized flooding on Tennyson Drive between Manor and Hermitage, Ellsworth Park intake pipes, and Union Pacific railroad drainage pipe,
- Connects Ellsworth Park Pavilion to Municipal Water,
- Replaces Ellsworth Park freestanding playground equipment,
- Implements Emergency Medical Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
- Addresses various facilitate maintenance issues,
- Replaces vehicles and equipment for the Police and North Shore Fire Department.

2022 Goals

In addition to the initiatives and budget considerations above, the Village has established five (5) strategic values, three (3) goals within each value, and nine (9) objectives within each goal. This method of goal development links the budget allocation within each strategic value to achieve the outcomes the community expects.

STRATEGIC VALUES, OBJECTIVES, and GOALS

1. FISCAL INTEGRITY: Provide sound financial management and future financial stability.

A. Sound Management

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. Implement new financial management and accounting software.

B. Financial Stability

1. Update Village Long-Term Financial Plan.
2. Scan for and mitigate potential budget impacts from COVID-19 pandemic.
3. Administer American Rescue Plan Act grants and Capital Infrastructure projects.

C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Explore new opportunities for Bayside Information Technology consortium.
3. Seek Joint Public Safety Communication Center levy limit exemption.

2. COMMUNITY COLLABORATION: Maintain equitable, diverse, and inclusive community partnerships.

A. Neighborhood Stability

1. Enhance community standards/property maintenance program enforcement.
2. Enhance myBlue community outreach efforts.
3. Implement myCrew program.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Promote Village sponsored events and encourage community-based events.
3. Finalize Comprehensive Plan.

C. Cooperative Partnerships

1. Coordinate Ellsworth Park Playground community playground build.
2. Expand Bayside Beer Garden Series.
3. Enhance collaboration with Schlitz Audubon Nature Center.

3. CONNECTED COMMUNICATION: Provide proactive, reliable, and transparent communications.

A. Customer Service

1. Develop Service Level Agreements for Village-provided services.
2. Develop resource guides for seasonal issues.
3. Develop capital/infrastructure project web pages for project updates.

B. Virtual Services

1. Implement social media scheduling platform.

2. Increase Bayside Buzz subscribers.
3. Create Department specific surveys related to services.

C. DIY Resources

1. Enhance usage of Access Bayside.
2. Maintain Village website Frequently Asked Questions.
3. Promote specialized recycling programs, Recycling, and Clean Up Days.

4. SERVICE EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain organizational recognitions for excellence in performance management.
2. Utilize data to identify potential problems and timely service delivery.
3. Implement enhanced performance management tracking programs/software.

B. Technological Advancement and Innovation

1. Implement Emergency Medical Dispatch program.
2. Conduct information Technology security audit and implement recommended remediation measures.
3. Create internal Innovation Team to mitigate future issues.

C. Employee Development

1. Implement leadership succession plan.
2. Address recommendations from CVMIC Safety and Human Resources Audit.
3. Implement performance appraisal system and develop merit-based pay system.

5. SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.

A. Environmental Infrastructure

1. Implement 2022 Capital Projects.
2. Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
3. Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.

B. Stormwater Mitigation

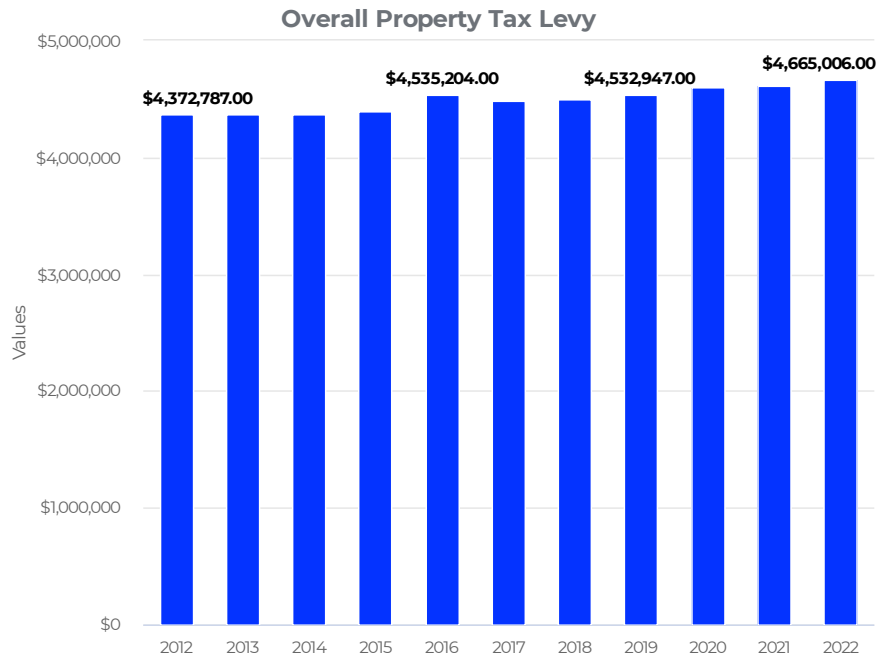
1. Analyze stormwater management outfalls and develop workplan.
2. Complete MS4 Stormwater Management study update.
3. Complete 2022 Stormwater Management Project.

C. Environmental Stewardship

1. Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.
2. Develop and implement alternative winter road treatment.
3. Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.

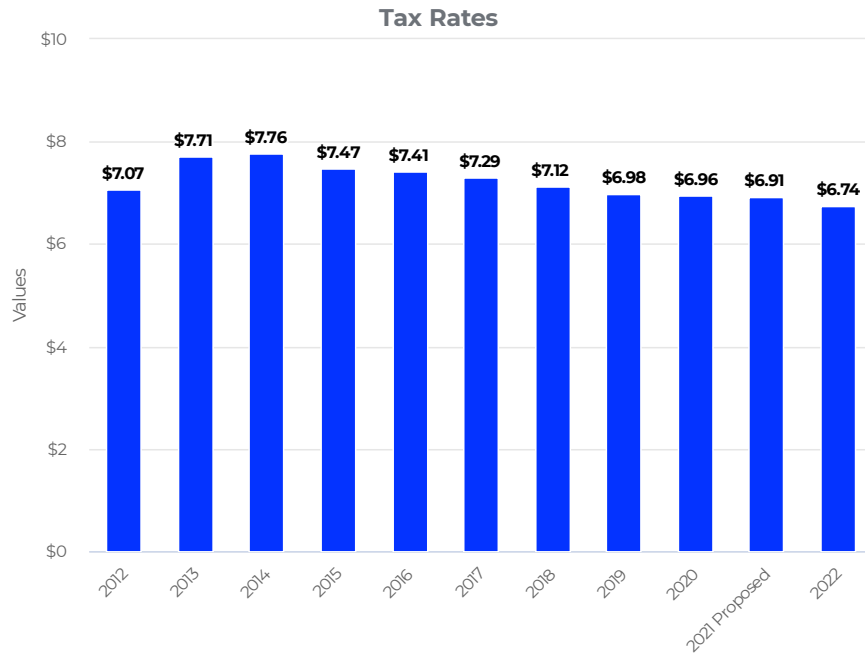
Property Tax Levy

To accomplish the above, the Village receives its revenue from a variety of sources. 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 2012:



Property Taxes

The chart below illustrates the Village's tax rate since 2012. Assessed values continued to increase in 2022 which resulted in a 2.45% decrease from \$6.91 to \$6.74 per \$1,000 in the tax rate for 2022. As property values increase, tax rates tend to decrease if the tax levy is held constant.



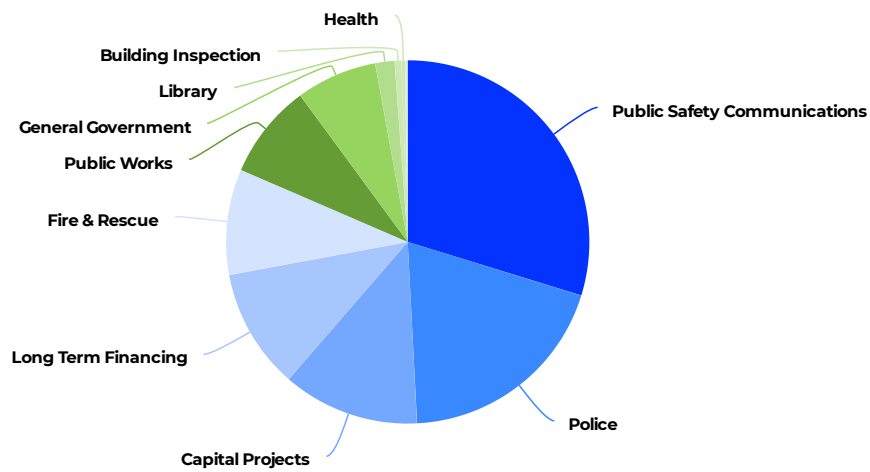
Fiscal Year 2022 Expenditure Plan

Overall spending for Village operations will be \$11,366,565 in 2022, or 5.79% more than last year, as indicated below. The increase reflects an increase in planned capital expenditures, sewer and stormwater 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.

	2021 Amended	2022 Recommended	Percent Change
General Fund	4,429,095	4,410,371	-0.942
Public Safety Communications	2,701,831	2,774,568	2.69%
Long Term Financial Fund	1,026,996	998,687	-2.76%
Sewer Enterprise Fund	1,177,043	1,250,901	6.27%
Stormwater Fund	636,703	795,947	25.01%
Capital Funds	<u>772,782</u>	<u>1,136,0918</u>	<u>47.01%</u>
Total Financial Plan	10,744,450	\$11,366,565	5.79%

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

2022 Expenses by Service Area



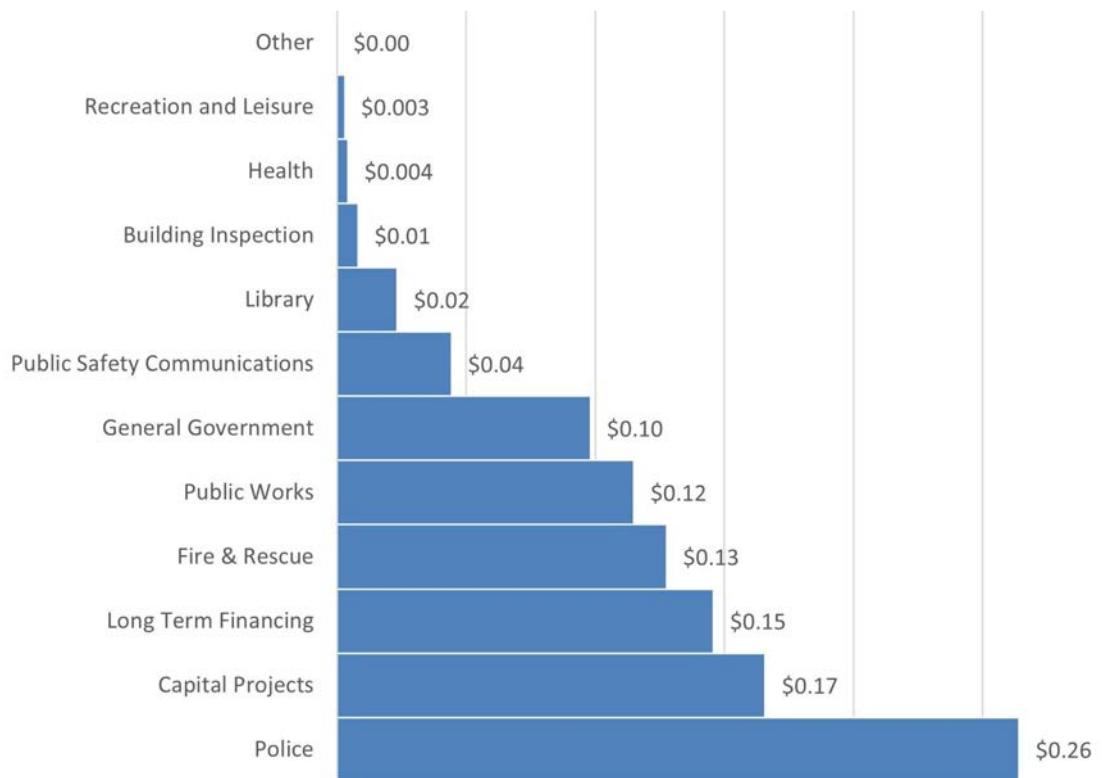
Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$398,995. The Village tax rate is \$6.74/\$1,000 in 2022. 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: \$398,995
- Annual Property Tax (Bayside only): \$2,689.23
- Monthly Property Tax (Bayside only): \$224.10
- Annual Sanitary Sewer/Stormwater Fees: \$758
- Monthly Sanitary Sewer/Stormwater Fees: \$63.16

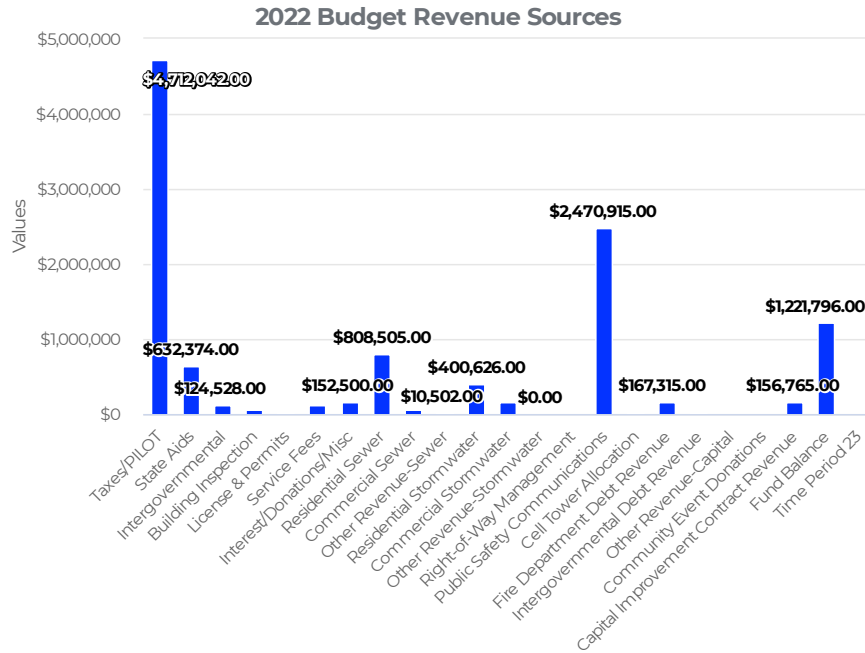
The chart breaks down the cost for various services by how every tax dollar is spent. For example, 26 cents of every dollar is spent on Police services.

Your tax dollar spent on Village Services



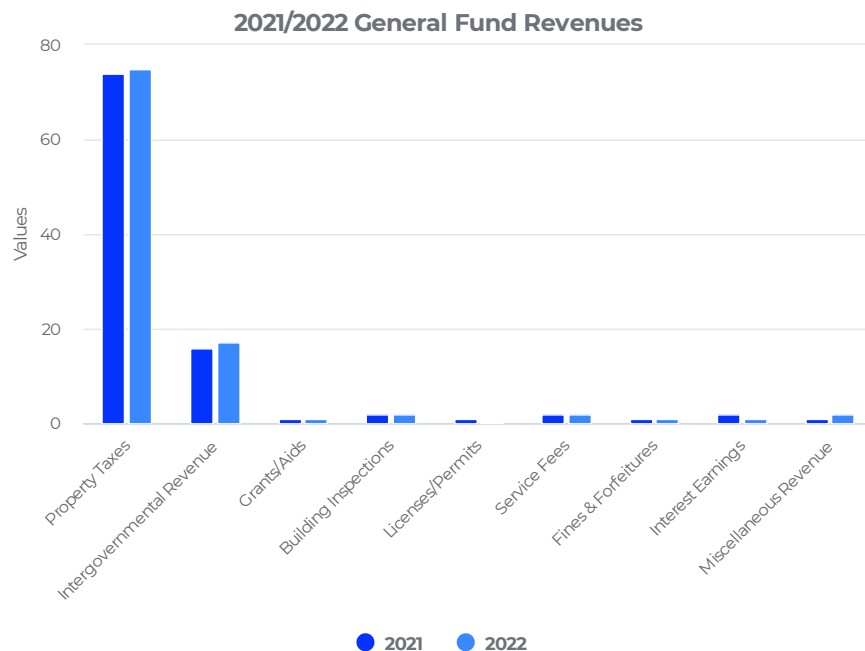
Revenue Sources

The 2022 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 45.2% of total revenue sources. Below is a breakdown of revenue sources.



General Fund Revenue

When examining the General Fund, State Aids decreased slightly in 2022. Overall, 74.3% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2022.



Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$505 and \$253 per home, respectively, on an annual basis. This represents a monthly increase of \$0.75 each, and the increased fees are being used to offset operating costs, debt service and capital infrastructure projects. The commercial sanitary sewer rate remains at \$4.18 per thousand gallons of usage. An overview of the Village utility funds is contained within.

Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's equalized tax base, or \$31,892,110 as of December 2020. The Village's total general obligation debt principal outstanding will be approximately \$9,207,909, which is 28.9% percent of the limit. Remaining general obligation borrowing capacity will be approximately \$22,684,201. Debt service schedules are included within.

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 2020 condition and cost repair estimates. An overview of the Village 2022-2028 Capital Improvement Program is contained within.

Fund Balance Health

Over the course of 15 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 Village policy 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 within.

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.

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 (SWOT). The SWOT analysis and full long-term financial plan can be viewed within.

Performance Measurement

The 2022 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 policymakers to examine operational efficiency as well as policy development. The Village was one (1) of approximately 25 municipalities to receive the International City/County Management Association's Certificate of Excellence for 2021, the highest level of recognition. A performance management dashboard is included to provide quick and easy status updates on key indicators. An overview of the Village performance measurement program is contained within.

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 2021. This marks the fourteenth 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 2022 budget.

Closing

As this budget outlines, the fiscal responsibility by the Village Board has provided firm ground for future financial integrity and stability, particularly during this time of economic uncertainty related to the COVID-19 pandemic. The Village is in sound financial condition as evidenced by our continued strong general purpose and revenue bond ratings, as well as our adherence to external and internal financial policies.

During this past year, we are proud that collectively, Bayside has been recognized by the Government Finance Officers Association, International City/County Management Association, Bird City USA, Arbor Day Foundation, Wisconsin Healthy Communities, SolSmart, NOAA, and others for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2022 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 Lynn Galyardt and Leah Hofer whose talent, knowledge and countless hours of hard work made the creation of this budget possible.

Respectfully Submitted,

Andrew K. Pederson
Village Manager

Short-term Factors

COVID-19

There are many factors that can impact our local government operations. This past year has proven that the unexpected is not always known and cannot be predicted. Often times, we may not predict certain events, such as natural disasters or a change in the economy, but we still plan for how our local government will respond if they do occur. In these instances, we try to maintain a healthy fund balance that can provide emergency resources in a time of need, and we develop response plans. Those response plans may include limiting personnel, adding personnel, restricting purchases, adding expenses, or a complete change in operations. This year, the pandemic has created a totally new impact on our communities that could not have been predicted and that still does not have a clear end in sight. For something like this, we are forced to plan for the unplanned and to manage throughout the impact in an effort to reduce the overall negative effects that the pandemic has caused. These changes in 2021 have included limiting exposure for our citizens and employees, reducing civic engagement, canceling community events, and changing our public meeting platform in an effort to reduce the impact of the pandemic on our customers. These alterations in operations may not appear to be of great significance, but they will impact how we do business during FY22.

State Imposed Levy Limits

Our Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth. In fact, due to the significant fire at White Oaks Apartments in 2019, the Village's net new growth in 2020 was negative, yes negative (-.065%); and thus, no new tax dollars for general purposes are allowed or included.

In summary, the 2022 budget includes, the overall property tax levy is \$4,665,006, an increase of 1.10% from 2021. From 2017 to 2022, the overall property tax levy has increased \$183,825 or 4.15% while Consumer Price Index has increased 11.10%. In the last 10 years, property taxes have increased by 6.68% while the Consumer Price Index has increased by 18.77%.

Maintaining Service Delivery Models

As a service provider, the Village continues to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy task, but it does present an opportunity to work with our community to ensure a strong Village and a bright future. Through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget maintains the most efficient and effective delivery of service levels in FY22.

However, as the challenges presented by state-imposed levy limits and the Expenditure Restraint program continue to reduce, if not eliminate, local revenue and expenditure authority. To the point, the Village's tax levy for all services provided, excluding the North Shore Fire Department, could increase nominally in 2022. Yet, expenses such as the North Shore Health Department's budget, at the front lines of addressing the COVID-19 pandemic, increased nearly two percent (2%), winter salt increased, health insurance costs increased, personnel costs increased, overall supplies and commodities continue to increase, to highlight a few. With each increase in expense, another area of the Village's operating budget needs to be reduced.

This state-imposed structural imbalance has been ongoing since 2005. While this provides a significant opportunity and incentive to innovate, reorganize, and consolidate, it does limit the Village Board's ability to determine the best way to serve its residents.

Economic Uncertainty

Economic uncertainty, supply chain issues, inflation concerns, and unprecedented changes in the labor market and workforce are anticipated to significantly impact how we do business in 2022 and possibly beyond.

The Village is not immune to the economic uncertainty regarding supply chains, inflation, employment retention and recruitment, and other forces. Both the availability of commodities and supplies as well as the material costs exceeding that with which the Village can raise revenues are both short-term and long-term factors that are being monitored closely. The on-going labor transition, from changes in the nature of employment to supply and demand of personnel, also present challenges to continuing to deliver the service levels the Village establishes and expects.

4 Factors Influencing Local Government Financial Decisions, ICMA Blog Post 26, April 2016

As stated in chapter one of *A Budgeting Guide for Local Government*, navigating the increasingly complex crosscurrents of local government finance has become an essential skill for today's public administrators. Even more so, as local budgets are extremely sensitive to their political, economic, social, and legal environments. Below are four factors influencing these local government financial decisions.

1. Political (Citizen) Involvement

What appears to be occurring at the local level is that city and county managers and their legislative boards are increasingly using the budget to better understand how citizens, rather than internal participants, see government. Such a transformation will have a major effect on budget allocations and the relative size of city and county agencies.

In fact, we should anticipate greater diversity among local governments in type and quality of services provided, particularly as communities develop reputations for having strengths in particular services. And given the powerful differences in service preferences that have been documented among age groups, we should also anticipate further segmentation of communities along generational lines.

Types of citizen involvement to obtain citizen feedback: citizen surveys; neighborhood forums; town hall meetings; and interactive websites.

2. Economic Influences

A number of factors can influence the economic environment of local government budgeting, including:

Economic cycles. Economic downturns affect local budgets in two main ways. First, revenues may decline, especially such revenue as sales or income taxes, which are more sensitive to economic cycles. Second, during a recession, state and federal revenues are often hit hard, which means that intergovernmental aid to local governments may decline.

Inflation. Inflation creates uncertainty in local government revenue and expenditure forecasts. When the cost of living increases rapidly, organized labor exerts pressure to keep wages current with inflation.

Interest rates. Changes in interest rates can also affect the budget, although their effects are not as great at the local level as they are at the national level, where the federal deficit requires continual borrowing.

Competition among local governments. Because it affects taxation decisions, competition among local governments for new residents or business investment also exerts an economic influence on local budgeting.

You can prepare for economic influences by (1) prohibiting departments from spending all their allocations, holding back on permission to hire new staff or make other contractual commitments, building reserves or rainy day funds; and (2) obtaining a competitive advantage over other jurisdictions to export the tax burden, lifting it from residents to nonresidents. Such action reduces taxes on residents while allowing service levels to be maintained.

3. Social and Demographic Change

Changes in three social and demographic factors – population, age distribution, and personal income – have significant and lasting effects on local budgets.

Population. As population increases and fixed costs are divided among more households, the resulting economies of scale will mean lower per-unit costs. Because financial obligations do not decline in proportion to population loss, communities with declining populations have difficulty reducing spending.

Age distribution. Spending for public education, public safety, and recreational services are the budget categories most likely to be affected by the age distribution of the population.

Personal income. Research consistently shows that growth in personal income significantly affects the size of local government budgets. Higher-income households often demand more and better services from government, although these same households are more likely to advocate limited government, especially at the state and federal levels.

4. Legal and Intergovernmental Matters

Legal and intergovernmental factors shape local budgets in three principal ways:

Budgetary balance. The legal environment in which state and local budgeting operates typically requires budgetary balance – that is, current revenues must equal current expenditures. Requirements for budgetary balance are complicated by a technical question: Is the budget balanced on a cash basis (i.e., revenues are recorded when cash is received, and expenditures recorded when disbursed) or on a modified accrual basis (i.e., liabilities are recognized at the time they are incurred, and revenues are recognized when they are available for budgeted purposes)?

This question is important because cash balances can be easily manipulated: to make the budget look more balanced than it is, payments can be delayed until the following fiscal year and revenue collections can be accelerated for credit to the current year.

Mandates. A mandate involves one level of government requiring another level to provide particular services or follow certain procedures, as well as specifying the quality or frequency of service provision. Both the federal and state government imposes mandates on local governments.

The problem: Unless the federal or state government also provides full funding to implement the mandates, local officials may have to cut other services to comply. Communities suffering the effects of recessions have sometimes been hit simultaneously by unfunded mandates and cutbacks in state spending.

A combined effect. Forbidding particular revenue sources, constraining tax increases, requiring balance, and mandating some services and service levels, are a combination of factors that has created enormous fiscal stress at the local level during the past three decades.

Priorities & Issues

In addition to the Strategic Values set forth by the Village Board, the Village Manager with guidance from the Village Board provided current year priorities when establishing the budget. Annually, the Village Board sets budgetary guidelines related to the development of the annual budget and work plan. The guidelines approved by the Village Board for 2022 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.
- Implementation of the American Rescue Plan Act of 2021 monies.

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.
- Enhance myBlue and myCrew programs to promote and enhance civic engagement.

Service Excellence

- Explore enhanced service consolidation and sharing with neighboring communities.
- Maintain public right-of-ways, 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.
- Reduce utility operating costs of alternative energy sources.
- 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 areas in Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

This year's priorities differ from last year in that significant focus of this year's budget is to mitigate the impacts of COVID-19, economic uncertainty, and enhancing Village infrastructure. The budget also enhances our collective efforts related to Community Collaboration and Connected Communications, in addition to last year's budget areas that also focused on Fiscal Integrity, Service Excellence, and Sustainable Resilience. These priorities include:

1. FISCAL INTEGRITY: Provide sound financial management and future financial stability.

A. Sound Management

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. Implement new financial management and accounting software.

B. Financial Stability

1. Update Village Long-Term Financial Plan.
2. Scan for and mitigate potential budget impacts from COVID-19 pandemic.
3. Administer American Rescue Plan Act grants and Capital Infrastructure projects.

C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Explore new opportunities for Bayside Information Technology consortium.
3. Seek Joint Public Safety Communication Center levy limit exemption.

2. COMMUNITY COLLABORATION: Maintain equitable, diverse, and inclusive community partnerships.

A. Neighborhood Stability

1. Enhance community standards/property maintenance program enforcement.
2. Enhance myBlue community outreach efforts.
3. Implement myCrew program.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Promote Village sponsored events and encourage community-based events.
3. Finalize Comprehensive Plan.

C. Cooperative Partnerships

1. Coordinate Ellsworth Park Playground community playground build.
2. Expand Bayside Beer Garden Series.
3. Enhance collaboration with Schlitz Audubon Nature Center.

3. CONNECTED COMMUNICATION: Provide proactive, reliable, and transparent communications.

A. Customer Service

1. Develop Service Level Agreements for Village-provided services.
2. Develop resource guides for seasonal issues.
3. Develop capital/infrastructure project web pages for project updates.

B. Virtual Services

1. Implement social media scheduling platform.
2. Increase Bayside Buzz subscribers.
3. Create Department specific surveys related to services.

C. DIY Resources

1. Enhance usage of Access Bayside.
2. Maintain Village website Frequently Asked Questions.
3. Promote specialized recycling programs, Recycling, and Clean Up Days.

4. SERVICE EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain organizational recognitions for excellence in performance management.
2. Utilize data to identify potential problems and timely service delivery.
3. Implement enhanced performance management tracking programs/software.

B. Technological Advancement and Innovation

1. Implement Emergency Medical Dispatch program.
2. Conduct information Technology security audit and implement recommended remediation measures.
3. Create internal Innovation Team to mitigate future issues.

C. Employee Development

1. Implement leadership succession plan.
2. Address recommendations from CVMIC Safety and Human Resources Audit.
3. Implement performance appraisal system and develop merit-based pay system.

5. SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.

A. Environmental Infrastructure

1. Implement 2022 Capital Projects.
2. Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
3. Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.

B. Stormwater Mitigation

1. Analyze stormwater management outfalls and develop workplan.
2. Complete MS4 Stormwater Management study update.
3. Complete 2022 Stormwater Management Project.

C. Environmental Stewardship

1. Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.
2. Develop and implement alternative winter road treatment.
3. Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.

As with every business or community, there are underlying issues that can create roadblocks to success. In Bayside, the existing issues are not necessarily roadblocks but speedbumps that tend to slow down our achievement of those successes. These are geographical issues, business issues, and social issues.

The issues that we seek to address, in some shape or fashion, in FY22 are as follows:

- o COVID-19 management
- o State Imposed Levy Limits
- o Maintaining Service Delivery Models
- o Limited tax base diversity and tax base expansion
- o Economic Uncertainty
- o Political (Citizen) Involvement
- o Economic Influences

- Social and Demographic Change
- Legal and Intergovernmental Matters
- Labor force supply and demand
- Commodity and supply price change impacts

Priorities and issues are both solid focal points for developing an operational plan moving forward. Often times the two will overlap and create a clear picture of how we will address those issues and priorities. Many times, however, the two are totally separate and require attention from multiple angles. These are the challenges that we face daily in the operation and annually in developing a strong budget that will address multiple points of interest.

Personnel Changes

The 2022 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2022,

- Within the Police Department, there are no proposed staffing changes.
- Within the Bayside Communications Center (BCC), there are no proposed staffing changes.
- Within the Department of Public Works, the 2022 budget allocates additional time for summer seasonal employment. This is achieved by modifying the hours of the non-CDL laborer to a more seasonal-based position to meet increased work loads during the summer season. All other staffing within DPW remains the same.
- Within both the Sanitary Sewer and Stormwater Utility operations, the proportionate share of the DPW and administrative time has been increased due to projected projects and preventative maintenance time allocated in 2022.
- Within Village Hall, the 2022 budget plans for the forthcoming retirement of the Director of Administrative Services as well as includes additional staffing, primarily that of the election workers, for the four anticipated elections in 2022. All other staffing in Village Hall remains the same.

Inclusive of the North Shore Library, the Village employees 64.5 full-time equivalents in addition to the allocations to in part fund the North Shore Fire Department, North Shore Health Department, and the Milwaukee Area Domestic Animal Control Commission. The full organizational chart is contained within the budget. An organization chart and breakdown of staffing by department is included in the introduction section of the 2022 budget.

Budget Overview

Each year, the Village's budget is evaluated by the Government Finance Officers Associations (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 2022 financial blueprint for the Village. The 2022 budget is designed to provide ease of use for 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 2022 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 five 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.

Budget 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 2022 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.
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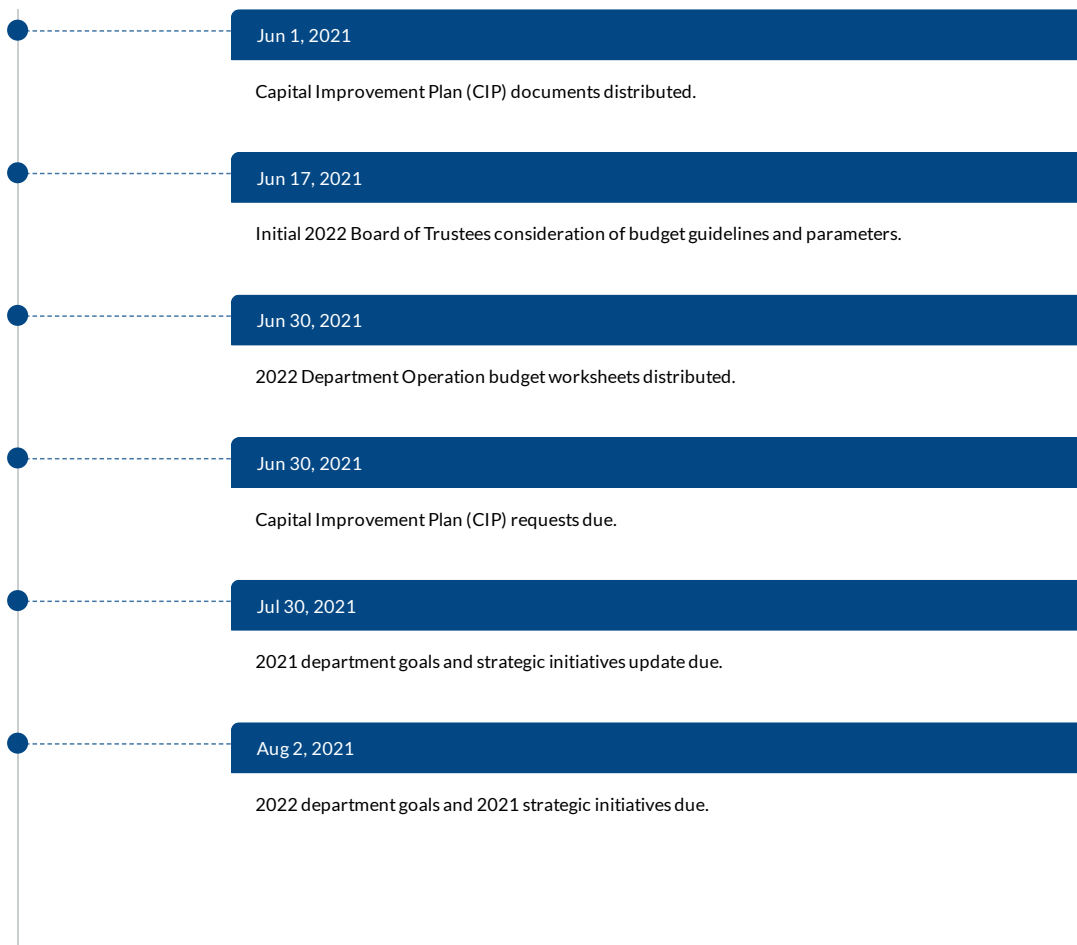
Sustainability

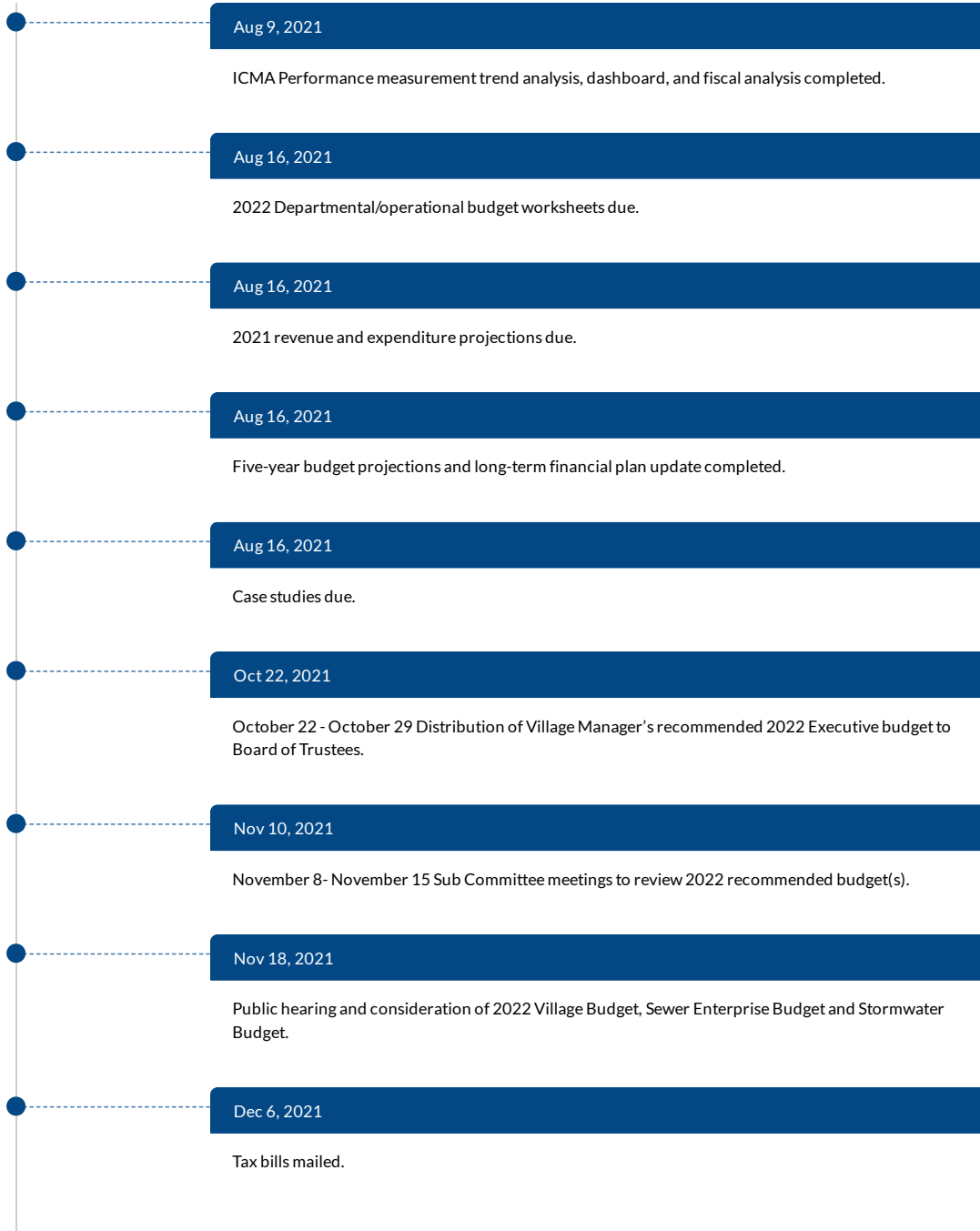
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- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

Budget Timeline

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 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 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 latter part of November.
7. During the month of November, the Village Board approves by resolution the proposed budget and sets the associated tax levy.





Basis of 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.

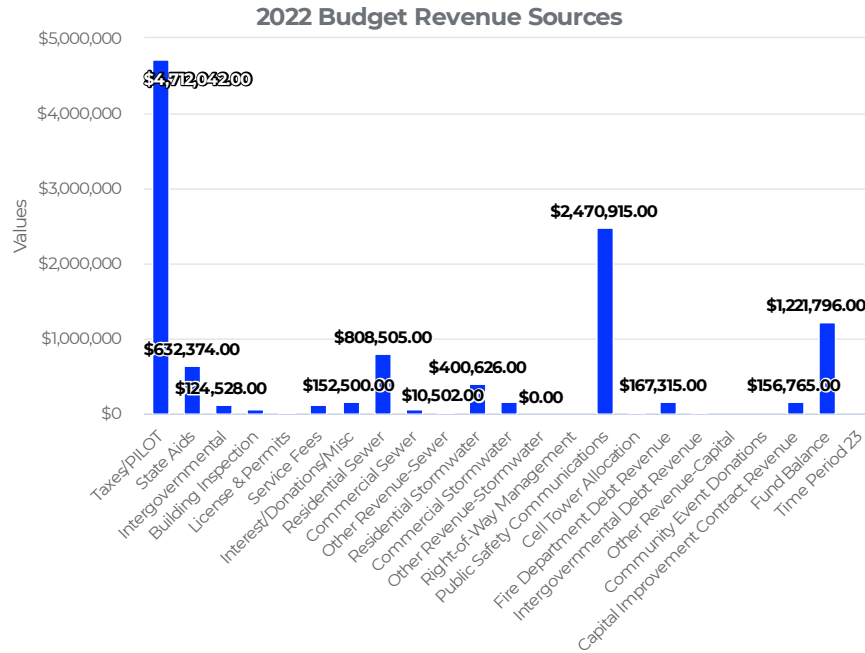
- Taxes are levied in December on the assessed value of the prior January 1.
- Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Village is entitled to the aids.
- Other general revenues such as fines and forfeitures,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

For 2022, the Village's fund structure contains the following funds:

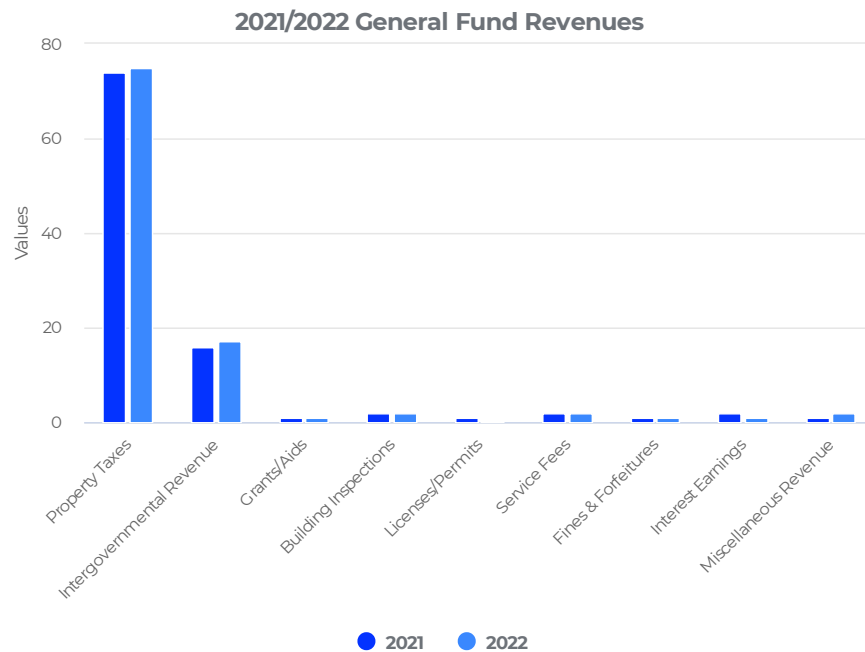
1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Public Safety Communications – 26
5. Long Term Financial Fund – 30
6. Police Capital Fund – 40
7. Public Works Capital Fund – 41
8. Administrative Services Capital Fund – 42
9. ARPA Grant Fund - 43
10. Public Safety Communications Capital Fund – 46
11. North Shore Library - 50
12. North Shore Library - 60

Revenue Sources and Trends

The 2022 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 by the Village tax levy. In fact, the property tax levy accounts for only 45.2% of total Village revenue sources. Below is a breakdown of revenue sources.

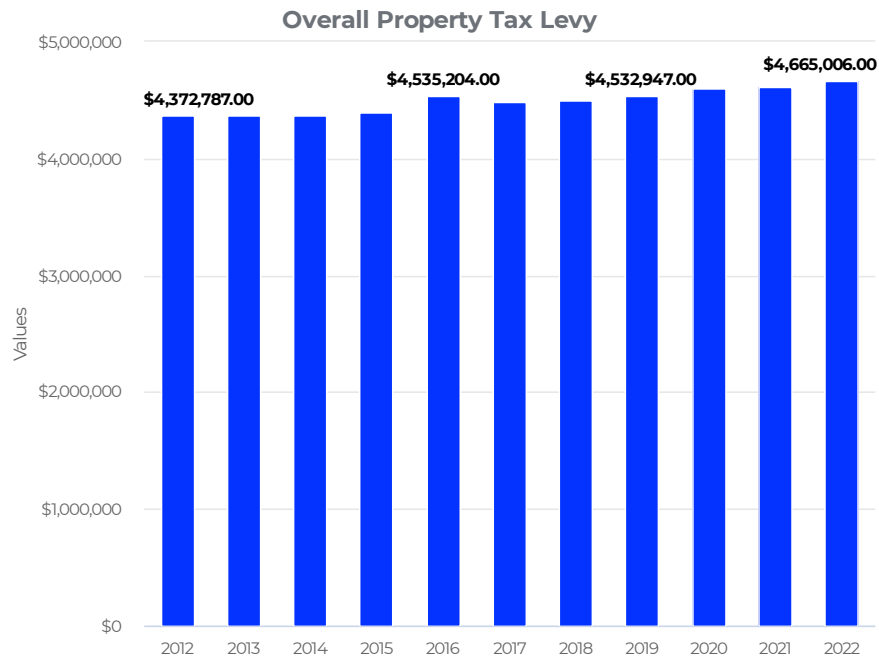


General Fund Revenues

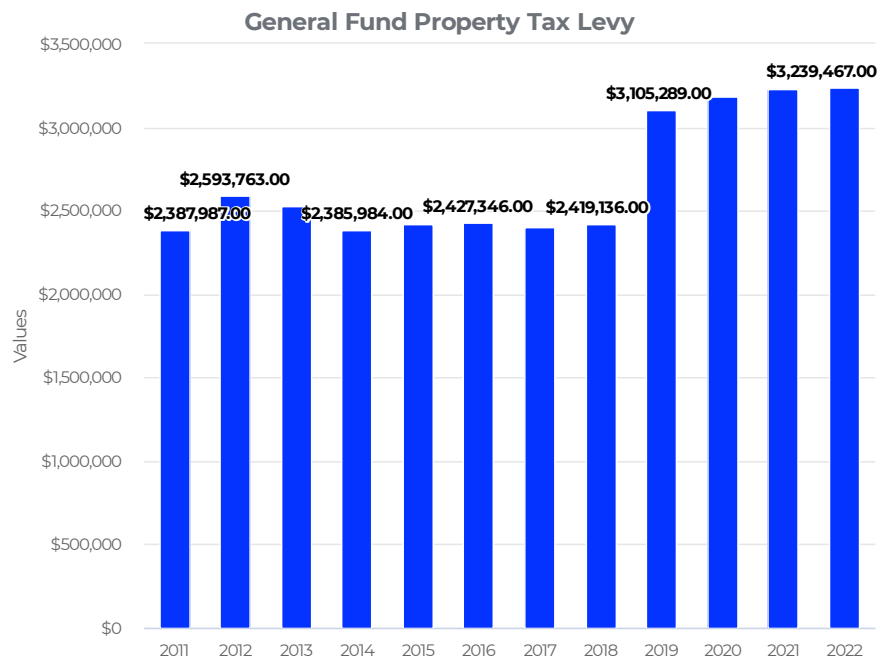


Property Tax Revenue

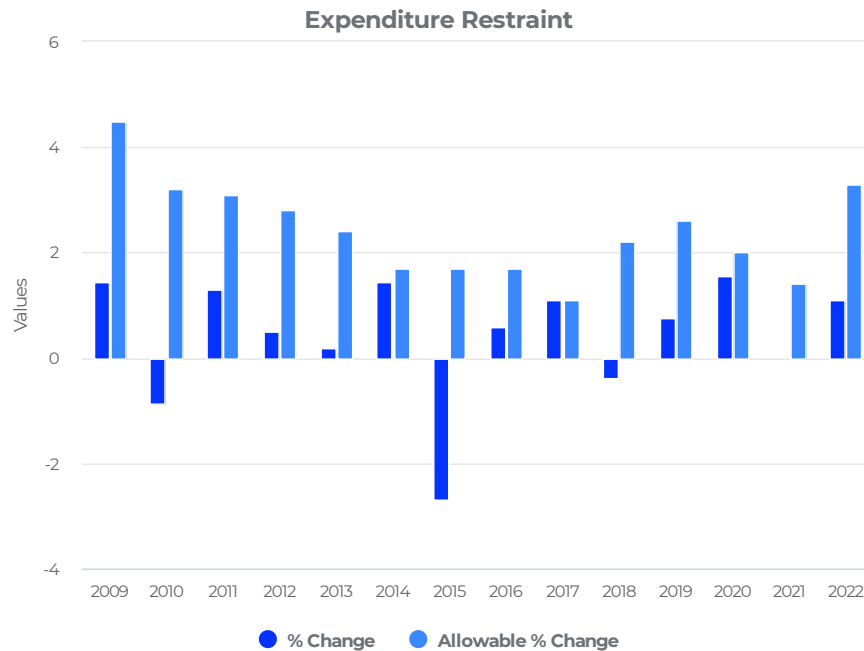
The amount of the property tax levy for 2022 has increased slightly. The overall property tax levy is \$4,665,006. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy.



In the last ten years, the overall property tax levy has increased \$292,219 or 6.68%. The Consumer Price Index increase during that time was 18.77%. The General Fund property tax levy is 69% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.



Over the course of the last sixteen 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 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.

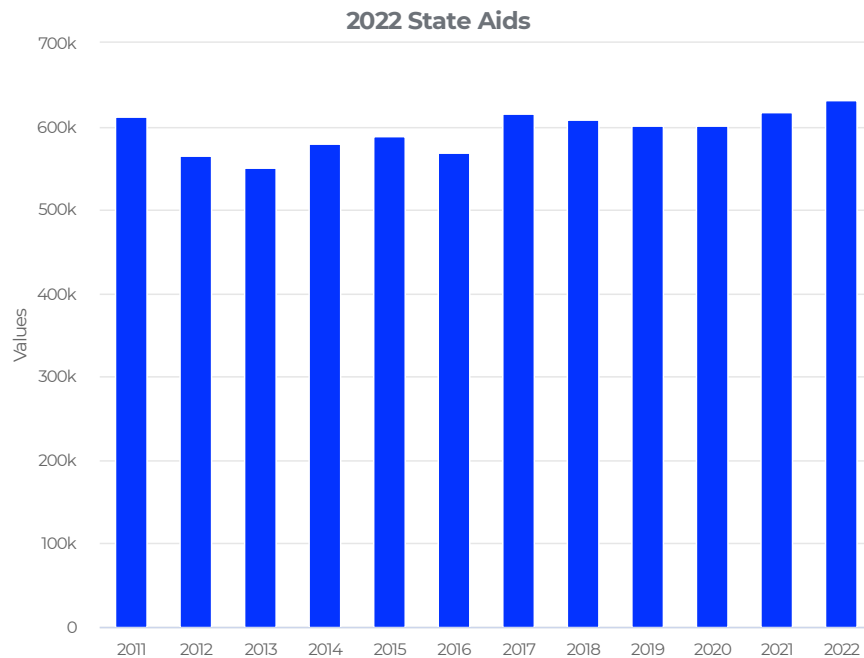


State of Wisconsin State Aid

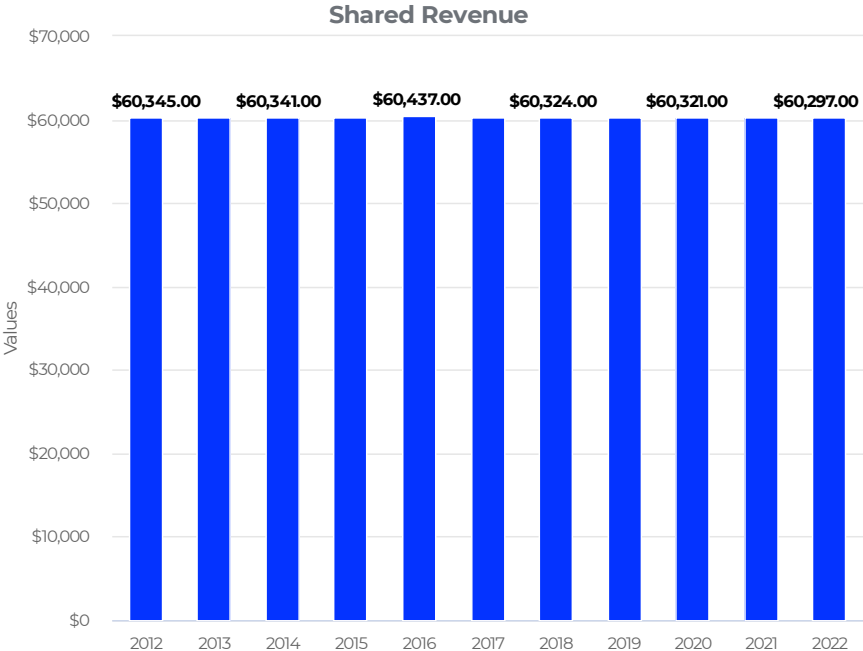
Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- That State Transportation Aid is the largest state aid source of general fund revenue at 9.4%. The 2022 anticipated allocation is \$432,192.95. This is a \$12,891.89 (-2.9%) decrease from the 2021 amount received.
- The State funding provision for expenditure restraint is 1.9%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.4% of the Village's revenue. These revenues are based on a formula that considers per capita and aidable revenue factors.

State Aid is up from 2016 due to the State providing Video Service Provider Aid and Personal Property Aid. The following table illustrates the trend in overall State revenues discussed above:



State Shared Revenue

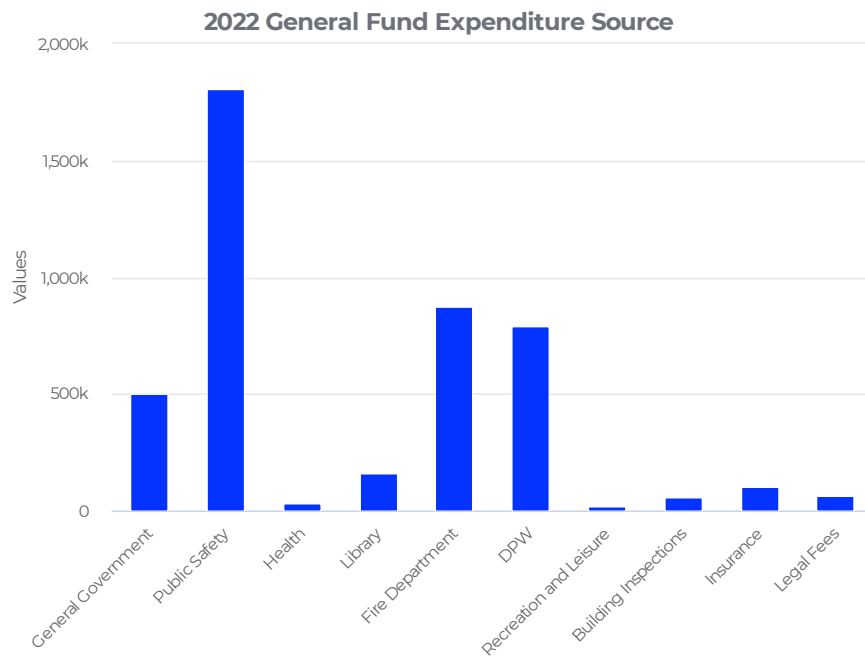


Other Revenue Sources

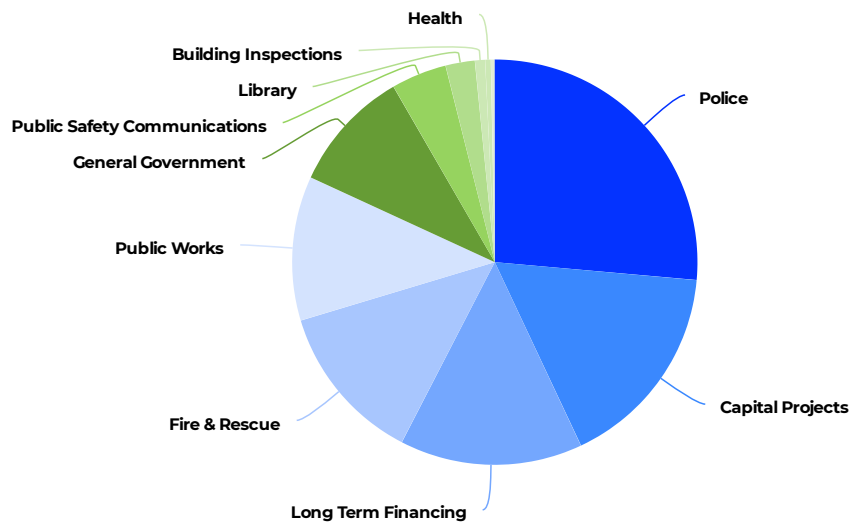
Other sources of revenue represent approximately 3.8% of overall general fund revenue, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community and Wisconsin being primarily reliant on property taxes, the Village has very limited options to generate additional forms of revenue.

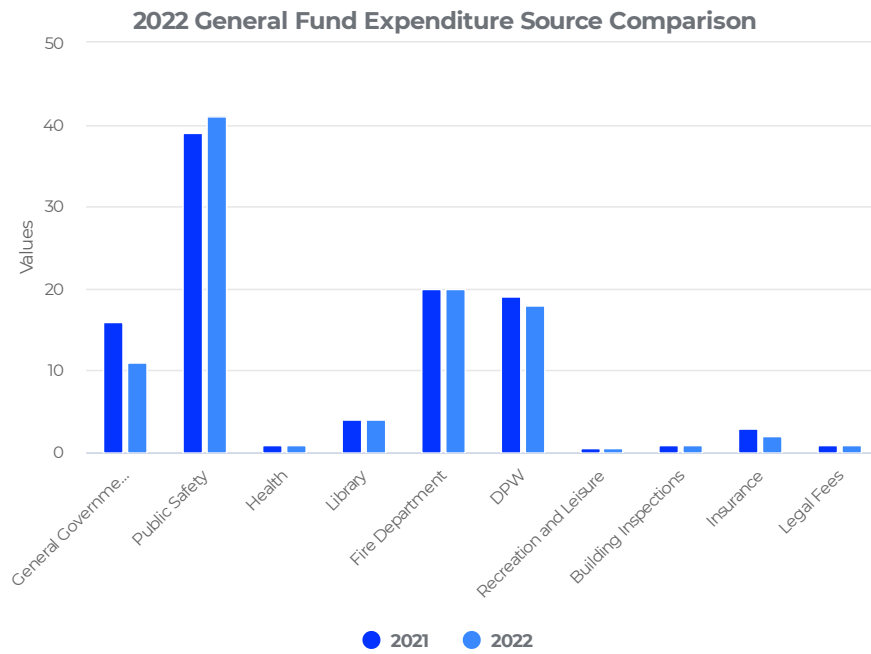
Expenditures Trends

Police expenditures account for a large portion of the annual general fund expenditures spent in both 2022. The charts below illustrate where General Fund monies are allocated.

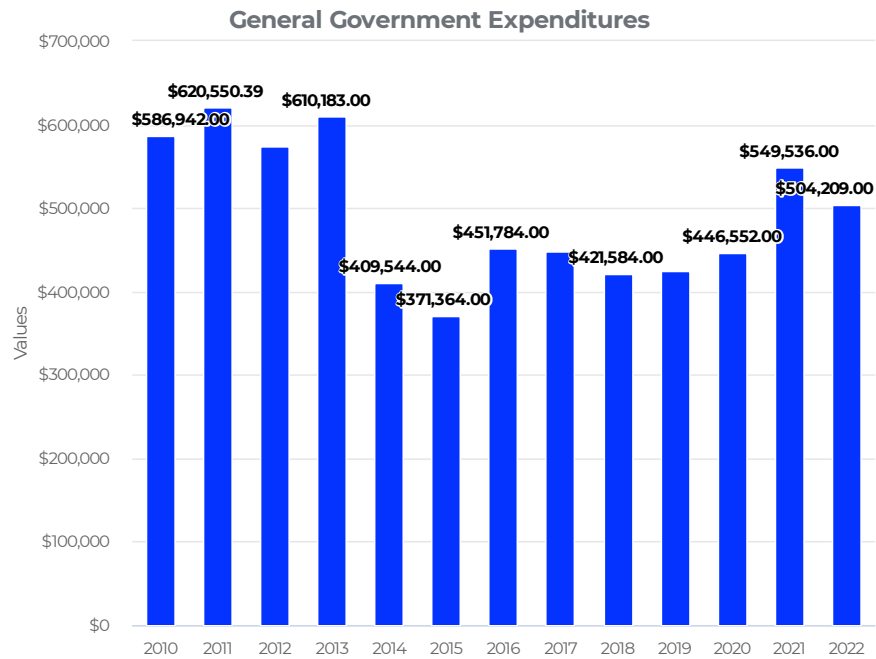


Your tax dollar spent on Village Services per month 2022

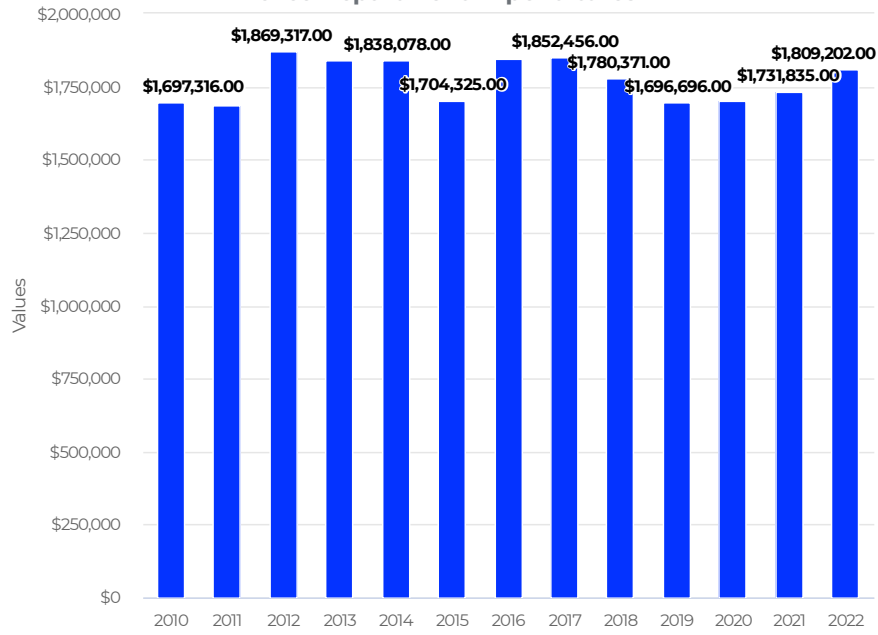




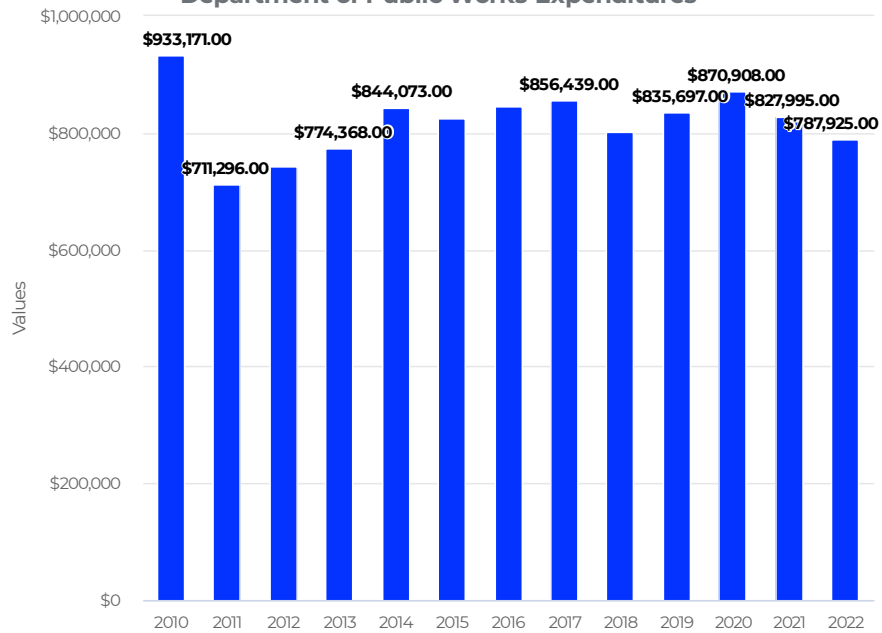
Departmental Expenditures Trends



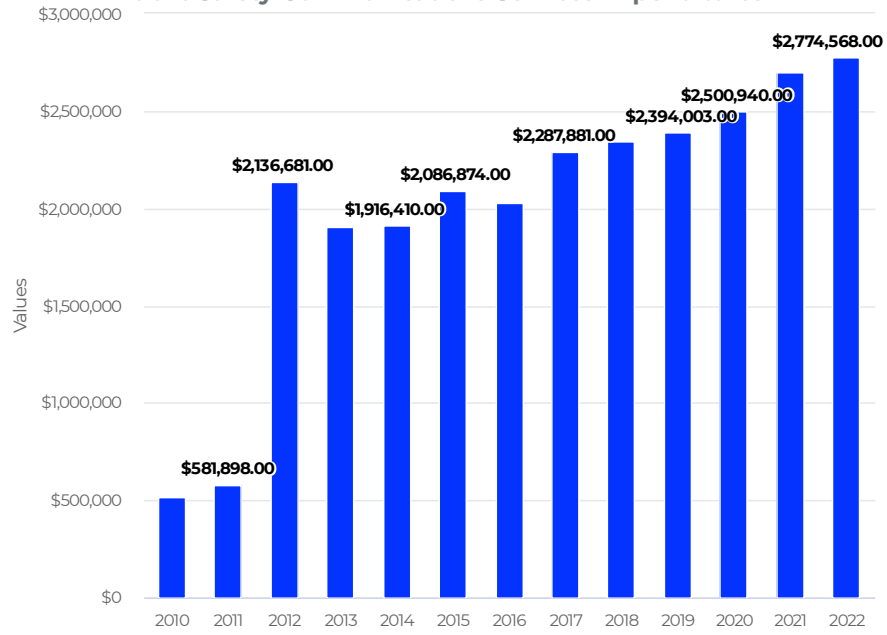
Police Department Expenditures



Department of Public Works Expenditures



Public Safety Communications Services Expenditures



Budget Summary

	Actual	Budget	Amended	Estimated	Budget	% Change
Revenues	2020	2021	2021	2021	2022	21/22
General Fund	4,514,347	4,419,519	4,419,519	4,555,756	4,410,371	-0.2%
Sewer	931,742	929,318	929,318	917,553	889,007	-4.3%
Stormwater	791,767	588,627	588,627	873,266	570,075	-3.2%
ARPA	-	-	226,817	226,817	226,817	0.0%
Public Safety Communications	2,629,718	2,701,830	2,701,830	2,707,042	2,774,568	2.7%
Long Term Financial	1,281,413	1,079,295	1,079,295	5,456,517	1,069,796	-0.9%
Capital Improvements	721,936	384,686	546,288	1,742,886	491,562	-10.0%
Total	\$ 10,870,922	\$ 10,103,274	\$ 10,491,693	\$ 16,379,836	\$ 10,432,196	

	Actual	Budget	Amended	Estimated	Budget	% Change
Expenditures	2020	2021	2021	2021	2022	21/22
General Fund	4,333,444	4,419,488	4,429,095	4,544,776	4,410,371	-0.4%
Sewer	1,006,997	1,177,043	1,177,043	1,132,563	1,250,901	6.3%
Stormwater	362,098	611,371	636,703	562,835	795,947	25.0%
ARPA	-	-	-	-	-	-
Public Safety Communications	2,500,940	2,701,830	2,701,831	2,330,877	2,774,568	2.7%
Long Term Financial	1,211,203	1,026,996	1,026,996	2,125,734	998,687	-2.8%
Capital Improvements	387,799	603,658	772,782	438,545	1,136,091	47.0%
Total	\$ 9,802,482	\$ 10,540,387	\$ 10,744,449	\$ 11,135,329	\$ 11,366,565	5.8%
Revenues - Expenditures	\$ 1,068,440	-\$ 437,113	-\$ 252,756	\$ 5,244,507	-\$ 934,370	

General Fund	Actual	Budget	Amended	Estimated	Budget	% Change
Revenues	2020	2021	2021	2021	2022	21/22
Taxes	3,254,208	3,285,094	3,285,094	3,284,629	3,298,503	0.4%
State Aids	609,898	618,073	618,073	625,308	632,374	2.3%
Intergovernmental	141,218	122,607	122,607	158,400	124,528	1.6%
Inspection	116,825	67,000	67,000	68,000	67,000	0.0%
License and Permits	26,102	24,870	24,870	23,327	19,717	-20.7%
Service Fees	141,614	133,875	133,875	155,076	127,750	-4.6%
Interest/Misc	224,482	168,000	168,000	141,016	140,500	-16.4%
Total	\$ 4,514,347	\$ 4,419,519	\$ 4,419,519	\$ 4,455,756	\$ 4,410,371	
General Fund	Actual	Budget	Amended	Estimated	Budget	% Change
Expenditures	2020	2021	2021	2021	2022	21/22
General Government	628,961	728,633	729,283	697,917	672,164	-7.8%
Public Safety	1,643,874	1,731,835	1,740,791	1,650,356	1,809,202	3.9%
Health Department	28,473	29,395	29,395	29,395	29,842	1.5%
Library	162,194	160,277	160,277	160,277	160,077	-0.1%
Fire Department	853,689	864,506	864,506	864,506	874,313	1.1%
Public Works	906,383	827,995	827,995	1,002,175	787,926	-4.8%
Recreation and Leisure	2,680	21,098	21,098	16,146	21,098	0.0%
Building Inspections	84,441	55,750	55,750	55,750	55,750	0.0%
Other Uses	-	-	-	46,000	-	100.0%
Total	\$ 4,310,695	\$ 4,419,488	\$ 4,429,095	\$ 4,522,523	\$ 4,410,371	-0.4%

Tax Levy, Assessed Valuation & Net New Construction Summary

Tax Levy	2020	2021	2022
General Fund	3,184,462	3,226,561	3,239,467
Public Safety Communications	292,175	297,783	303,653
Long Term Financial	792,089	792,089	792,089
Capital Improvements	336,115	297,755	329,797
Total	\$4,604,841	\$4,614,188	\$4,665,006

Assessed Valuation	2019	2020	2021
Milwaukee County	635,053,650	640,466,000	664,396,700
Ozaukee County	27,005,400	27,457,660	27,872,760
Assessed Valuation	662,059,050	667,923,660	692,269,460
Property Tax Mill Rate	\$6.96	\$6.91	\$6.74

Net New Construction	2020	2021	2022
Percentage increase	0.232%	0.000%	0.445%
Increase allowed	\$10,784	\$0	\$20,274
Less Personal Property Aid	-\$1,738	-\$1,738	-\$1,738
NSFD Joint Fire Dept Adjustment	\$21,449	\$11,086	\$21,163
Debt Service Allowable	\$50,913	\$61,776	\$67,000

Budget Detail

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
GENERAL FUND								
General Fund Revenues								
Taxes								
10-41100	Property Taxes	3,184,462	3,226,561	3,226,561	2,771,531	3,226,561	3,239,467	0.40%
10-41300	Interest on Delinquent Taxes	20,178	12,000	12,000	11,276	11,535	12,000	0.0%
10-41500	Payment in Lieu of Taxes	49,569	46,533	46,533	46,402	46,533	47,036	1.08%
	Subtotal	\$3,254,208	\$3,285,094	\$3,285,094	\$2,829,209	\$3,284,629	\$3,298,503	0.4%
State Aids								
10-43410	State Shared Revenue	60,302	60,296	60,296	9,044	60,296	60,297	0.0%
10-43415	Video Service Provider Aid	7,330	7,330	7,330	14,470	14,470	14,470	97.4%
10-43510	Recycling Grant	25,676	25,676	25,676	25,770	25,770	25,770	0.4%
10-43530	Exempt Computer Aid	15,160	15,160	15,160	15,160	15,160	15,160	0.0%
10-43535	Personal Property Aid	1,738	1,737	1,737	1,738	1,738	1,738	0.1%
10-43540	State Transportation Aid	402,837	412,020	412,020	283,106	412,020	415,180	0.8%
10-43545	State Highway 32 Connecting Highway Aid	16,912	16,954	16,954	12,739	16,954	17,013	0.3%
10-43600	Expenditure Restraint Aid	79,944	78,900	78,900	78,900	78,900	82,745	4.9%
	Subtotal	\$609,898	\$618,073	\$618,073	\$440,927	\$625,308	\$632,374	2.3%
Intergovernmental								
10-43210	Community Development Block Grant	2,500	5,598	5,598	0	1,000	5,598	0.0%
10-43225	Public Safety Communication Administration	95,953	97,488	97,488	97,488	97,488	99,409	2.0%
10-43235	North Shore Library Administration	19,521	19,521	19,521	19,521	19,521	19,521	0.0%
10-48215	State Fire Insurance	22,750	-	-	22,253	22,253	-	0.0%
10-43555	Intergovernmental Grant	495	-	0	18,138	18,138	-	0.0%
	Subtotal	\$141,218	\$122,607	\$122,607	\$157,400	\$158,400	\$124,528	1.6%
Inspection								
10-44410	Residential Code Compliance	100	-	0	-	-	-	0.0%
10-44415	Architectural Review Committee Applications	2,520	2,000	2,000	1,740	2,000	2,000	0.0%
10-44460	Building Permits	113,455	65,000	65,000	42,595	65,000	65,000	0.0%
10-44480	Vacant Property Fees	750	-	-	1,000	1,000	-	0.0%
	Subtotal	\$116,825	\$67,000	\$67,000	\$45,335	\$68,000	\$67,000	0.0%
License and Permits								
10-44100	Operator Licenses	1,425	1,000	1,000	935	1,000	1,000	0.0%
10-44120	Liquor Licenses	2,900	2,900	2,900	3,000	3,000	2,400	-17.2%
10-44140	Cigarette Licenses	300	200	200	200	200	200	0.0%
10-44220	Animal Licenses	1,227	1,750	1,750	1,128	1,227	1,227	-29.9%
10-44420	Occupancy Permits	350	250	250	300	300	300	20.0%
10-44435	Transient Merchant Permit	350	300	300	-	100	-	-100.0%
10-44495	Excavation/Right of Way/Privilege	11,040	15,000	15,000	6,050	7,500	10,000	-33.3%
10-44520	Home Occupation Fees	200	-	-	-	-	-	0.0%
10-44530	Rummage Sale Permits	180	120	120	255	300	240	100.0%
10-44535	Dumpster Permits	4,740	2,000	2,000	3,545	4,200	3,000	50.0%
10-44540	Sign Permits	390	500	500	1,060	1,060	200	-60.0%
10-44550	Conditional Use Permits	600	300	300	900	1,200	600	100.0%

10-44555	Board of Zoning Appeals Fees	2,500	500	500	2,500	2,500	500	0.0%
10-44570	Special Event Permits	100	50	50	390	440	50	0.0%
	Subtotal	\$26,102	\$24,870	\$24,870	\$20,263	\$23,327	\$19,717	-20.7%
Services								
10-44300	Cable Franchise Fees	65,693	65,000	65,000	33,083	65,000	65,000	0.0%
10-44560	Tree Program	4,800	5,000	5,000	12,550	12,550	5,000	0.0%
10-45100	Fines & Forfeitures	26,314	40,000	40,000	27,667	36,000	35,000	-12.5%
10-45120	Court Service Fees	163	-	-	-	-	-	0.0%
10-45125	Misc. Service Fee-Notary/Fingerprinting	-	100	100	102	125	100	0.0%
10-46110	Property Status Revenue	6,477	4,000	4,000	3,150	4,000	4,000	0.0%
10-46120	Publication Fees	250	175	175	250	250	200	14.3%
10-46130	Data Sales	937	550	550	1,024	1,100	550	0.0%
10-46150	Brick Donations	-	-	-	9,850	10,300	-	0.0%
10-46310	Special Pickups	12,961	8,000	8,000	8,213	8,993	8,000	0.0%
10-46315	Mulch Deliveries	8,492	4,800	4,800	6,782	7,000	6,000	25.0%
10-46330	Well Permit	6,200	-	-	1,375	1,500	300	0.0%
10-46710	Park Facility Rental & Programs	3,213	800	800	1,358	1,358	800	0.0%
10-46715	Public Works Service Revenue	3,310	300	300	288	1,900	300	0.0%
10-48210	Copies	3	150	150	-	-	-	-100.0%
10-48220	False Alarm Fees	2,802	5,000	5,000	1,910	5,000	2,500	-50.0%
	Subtotal	\$141,614	\$133,875	\$133,875	\$107,600	\$155,076	\$127,750	-4.6%
Interest/Miscellaneous								
10-48100	Interest	149,452	110,000	110,000	48,142	73,142	65,000	40.9%
10-48110	Unrealized & Realized Gain/Loss - Investments	25,840	-	-	(48,245)	-	-	0.0%
10-48200	Miscellaneous Revenues	3,246	500	500	2,029	2,500	500	0.0%
10-48230	Recycling Proceeds	1,008	500	500	7,238	8,500	4,000	700.0%
10-48240	Credit Card Rebate	6,250	7,000	7,000	5,315	7,000	7,000	0.0%
10-48310	Equipment Sales	20	-	-	2,874	2,874	16,000	0.0%
10-46400	Equipment Rental - Sewer Fund	17,500	20,000	20,000	20,000	20,000	20,000	0.0%
10-46415	Equipment Rental - Stormwater Fund	17,500	20,000	20,000	20,000	20,000	20,000	0.0%
10-48500	Community Event Donations	-	10,000	10,000	5,500	7,000	8,000	-20.0%
10-49223	Transfer from CDA	3,667	-	-	-	-	-	0.0%
	Subtotal	\$224,482	\$168,000	\$168,000	\$62,853	\$141,016	\$140,500	-16.4%
	TOTAL	\$4,514,347	\$4,419,519	\$4,419,519	\$3,663,587	\$4,455,756	\$4,410,371	-0.2%

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
GENERAL FUND EXPENDITURES								
General Government								
Personnel								
10-51000-110	Wages	264,807	236,083	236,083	132,005	257,469	245,449	4.0%
10-51000-117	Health Insurance Buyout	2,067	2,000	2,000	1,167	2,000	1,950	-2.5%
10-51000-119	Dental Insurance Buyout	136	208	208	79	136	204	-1.9%
10-51000-120	Trustee wages	7,600	8,400	8,400	4,400	7,200	8,400	0.0%
10-51000-125	Elections wages	6,072	3,000	3,000	1,600	1,859	6,000	100.0%
10-51000-150	Wisconsin Retirement System	17,953	15,017	15,017	9,271	17,379	14,669	-2.3%
10-51000-151	Social Security	19,262	20,402	20,402	10,936	20,411	18,942	-7.2%
10-51000-152	Life Insurance	929	796	796	541	796	900	13.1%
10-51000-153	Health Insurance	18,845	17,393	17,393	11,377	24,215	25,492	46.6%
10-51000-154	Dental Insurance	502	362	362	294	553	815	125.1%
	Subtotal	\$338,174	\$303,661	\$303,661	\$171,671	\$332,018	\$322,821	6.3%
Supplies/Contractual								
10-51000-130	Elections supplies	12,230	3,800	3,800	2,637	3,500	4,485	18.0%
10-51000-180	Recruitment	416	-	-	151	300	-	0.0%
10-51000-210	Contractual Services	11,802	13,379	13,379	11,288	13,380	25,799	92.8%
10-51000-221	Telecommunications	3,819	2,614	2,614	1,603	2,614	3,058	17.0%
10-51000-225	Computer Support	-	1,000	1,000	-	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	5,034	2,200	2,200	1,247	2,200	2,500	13.6%
10-51000-300	Administrative	110	800	800	-	800	800	0.0%
10-51000-310	Office Supplies	3,993	4,000	4,000	720	4,000	4,000	0.0%
10-51000-311	Postage	9,218	2,600	2,600	2,323	2,600	5,000	92.3%
10-51000-321	Dues & Subscriptions	5,445	6,430	6,430	2,673	6,430	6,430	0.0%
10-51000-322	Training, Safety & Certifications	4,529	8,255	8,255	2,752	8,255	8,255	0.0%
10-51000-323	Wellness	180	1,000	1,000	-	1,000	500	-50.0%
10-51000-324	Publications & Printing	88	100	410	382	382	410	0.0%
10-51000-350	Equipment Replacement	2,399	2,000	2,000	-	2,000	-	-100.0%
10-51000-390	Employee Recognition	-	100	100	-	100	100	0.0%
10-51000-520	Tax Refunds/Uncollectible	200	-	-	-	-	-	0.0%
10-51000-591	Municipal Code	6,071	4,000	4,000	-	4,000	4,000	0.0%
	Subtotal	\$65,533	\$52,278	\$52,588	\$25,776	\$52,561	\$66,337	26.1%
Professional Services								
10-51000-214	Audit Services	20,327	18,403	18,743	15,023	18,403	19,125	2.0%
10-51000-219	Assessor Services	24,900	24,900	24,900	21,165	24,900	24,900	0.0%
10-51000-226	Benefit Administrative Fees	456	510	510	94	510	1,010	98.0%
10-51000-229	Investment Fees	4,567	4,200	4,200	2,788	4,200	1,400	-66.7%
10-51000-238	Financial Advisor Services	4,200	6,000	6,000	800	6,000	2,000	-66.7%
	Subtotal	\$54,450	\$54,013	\$54,353	\$39,870	\$54,013	\$48,435	-10.9%
Insurances & Contingency								
10-51000-500	Contingency	-	50,000	50,000	-	-	66,616	33.2%
10-51000-501	COVID 19 Contingency	11,043	89,554	89,554	50,855	89,554	-	-100.0%
10-51000-510	General Liability	20,194	44,606	44,606	39,159	39,159	33,210	-25.5%
10-51000-511	Automobile Liability	5,134	5,606	5,606	4,427	4,427	4,857	-13.4%
10-51000-512	Boiler Insurance	549	634	634	708	708	781	23.2%
10-51000-513	Workers Compensation	47,603	50,298	50,298	50,272	50,272	50,734	0.9%
10-51000-515	Commercial Crime Policy	151	166	166	125	125	181	9.0%
10-51000-516	Property Insurance	7,418	7,418	7,418	7,099	7,099	7,099	-4.3%
10-51000-517	Public Official Bonds	9,624	9,816	9,816	7,399	7,399	7,547	-23.1%
	Subtotal	\$101,716	\$258,098	\$258,098	\$160,044	\$198,743	\$171,026	-33.7%

Legal								
10-51000-208	Special Legal Services	203	2,000	2,000	(176)	2,000	2,000	0.0%
10-51000-211	Legal Counsel - Contracted	60,338	58,583	58,583	30,169	58,583	61,545	5.06%
10-51000-213	Legal Counsel-Personnel	8,547	-	-	-	-	-	0.0%
	Subtotal	\$69,087	\$60,583	\$60,583	\$29,994	\$60,583	\$63,545	
	TOTAL	\$628,961	\$728,633	\$729,283	\$427,355	\$697,917	\$672,164	-7.8%
Public Safety								
Police								
Personnel								
10-52100-110	Wages	1,046,850	1,108,010	1,108,010	609,208	1,075,431	1,149,281	3.7%
10-52100-112	Wages PT	18,805	-	-	-	-	-	0.0%
10-52100-111	Overtime	16,810	30,000	30,000	6,305	25,000	27,000	-10.0%
10-52100-116	Holiday Pay	19,196	36,286	36,286	-	36,286	38,404	5.8%
10-52100-117	Health Insurance Buyout	13,650	12,600	12,600	-	12,600	12,600	0.0%
10-52100-119	Dental Insurance Buyout	227	680	680	132	227	227	-66.6%
10-52100-118	Shift Differential Pay-Bump	4,335	3,360	3,360	4,326	7,326	4,500	33.9%
10-52100-150	Wisconsin Retirement System	113,997	122,031	122,031	64,782	119,076	145,105	18.9%
10-52100-151	Social Security	85,036	91,673	91,673	47,107	87,940	94,771	3.4%
10-52100-152	Life Insurance	798	855	855	572	855	964	12.7%
10-52100-153	Health Insurance	100,227	155,107	155,107	70,177	102,117	182,845	17.9%
10-52100-154	Dental Insurance	1,492	2,705	2,705	1,003	1,493	3,430	26.8%
10-52100-519	Contractual Retirement Benefits	90,749	46,334	46,334	52,379	52,379	30,664	-33.8%
	Subtotal	\$1,512,170	\$1,609,641	\$1,609,641	\$855,932	\$1,520,730	\$1,689,791	5.0%
Supplies/Contractual								
10-52100-209	House of Correction Fees	-	751	751	-	300	300	-60.1%
10-52100-210	Contractual Services	33,893	36,174	36,174	18,050	36,000	33,207	-8.2%
10-52100-211	Prosecutorial Services	-	24,897	24,897	10,112	24,897	24,618	-1.1%
10-52100-213	Legal Counsel-Personnel	679	1,000	1,000	806	1,000	1,000	0.0%
10-52100-215	MADACC	1,312	1,300	1,300	1,464	1,464	1,550	19.2%
10-52100-221	Telecommunications	8,169	5,195	5,195	3,930	5,195	5,196	0.0%
10-52100-225	Computer Support	-	5,000	5,000	-	5,000	5,000	0.0%
10-52100-226	Benefit Administrative Fees	1,108	1,436	1,436	1,580	1,580	-	-100.0%
10-52100-230	Materials & Supplies	13,832	5,400	14,356	6,119	14,356	7,000	-51.2%
10-52100-231	Fleet Maintenance	6,184	7,000	7,000	4,644	7,000	7,000	0.0%
10-52100-310	Office Supplies	998	1,000	1,000	204	750	1,000	0.0%
10-52100-311	Postage	1,021	800	800	636	800	800	0.0%
10-52100-321	Dues & Subscriptions	1,715	990	990	455	800	990	0.0%
10-52100-322	Training, Safety & Certifications	2,784	4,000	4,000	(1,269)	5,269	4,500	12.5%
10-52100-323	Ammunition	459	1,600	1,600	1,141	1,600	3,600	125.0%
10-52100-330	Uniform Supplies	5,265	6,500	6,500	4,319	6,500	7,150	10.0%
10-52100-333	Medical Supplies	1,665	1,090	1,090	-	50	-	-100.0%
10-52100-340	Fuel Maintenance	13,600	18,060	18,060	8,635	17,060	16,500	-8.6%
10-52100-350	Equipment Replacement	-	-	-	-	-	-	0.0%
10-52100-390	Employee Recognition	-	-	-	-	-	-	0.0%
10-52100-518	Police Professional Liability	12,139	-	-	-	-	-	0.0%
10-52100-521	GASB-OPEB	-	-	-	-	-	-	0.0%
	Subtotal	\$104,822	\$122,193	\$131,149	\$60,828	\$129,621	\$119,411	-9.0%
	SUBTOTAL	\$1,616,992	\$1,731,835	\$1,740,791	\$916,760	\$1,650,351	\$1,809,202	3.9%
Municipal Court								
Personnel								
10-51200-113	Judge Fees	900	-	-	-	-	-	0.0%
10-51200-151	Social Security	69	-	-	-	-	-	0.0%

		Subtotal	\$969	\$0	\$0	\$0	\$0	\$0	0.0%
Supplies/Contractual									
10-51200-208	Special Prosecutorial Services	518	-	-	-	-	-	-	0.0%
10-51200-210	Contractual Services	4,090	-	-	5	5	-	-	0.0%
10-51200-211	Legal Counsel - Contracted	21,305	-	-	-	-	-	-	0.0%
	Subtotal	\$25,913	-	-	\$5	\$5	-	-	0.0%
	SUBTOTAL	\$26,882	\$0	\$0	\$5	\$5	\$0	-	0.0%
	TOTAL	\$1,643,874	\$1,731,835	\$1,740,791	\$916,765	\$1,650,356	\$1,809,202	-	3.9%

Inspections, Code Enforcement & Zoning								
Expenses								
10-52400-110	Wages	20,000	20,000	20,000	20,000	20,000	20,000	0.0%
10-52400-250	Building Permits	64,441	35,750	35,750	18,858	35,750	35,750	0.0%
	TOTAL	\$84,441	\$55,750	\$55,750	\$38,858	\$55,750	\$55,750	0.0%
Public Works								
Personnel								
10-53000-110	Wages	336,073	303,960	303,960	234,685	397,985	285,285	-6.1%
10-53000-111	Overtime	8,426	4,200	4,200	4,696	5,200	4,050	-3.6%
10-53000-112	Wages PT	29,775	-	-	266	266	-	0.0%
10-53000-117	Health Insurance Buyout	208	-	-	-	-	-	0.0%
10-53000-150	Wisconsin Retirement System	21,633	20,057	20,057	13,871	27,233	18,658	-7.0%
10-53000-151	Social Security	25,581	23,574	23,574	15,876	30,864	22,801	-3.3%
10-53000-152	Life Insurance	703	557	557	510	813	477	-14.4%
10-53000-153	Health Insurance	87,141	91,315	91,315	73,213	108,413	85,551	-6.3%
10-53000-154	Dental Insurance	1,957	1,903	1,903	1,582	2,330	1,835	-3.6%
	Subtotal	\$511,498	\$445,566	\$445,566	\$344,699	\$573,104	\$418,657	-6.0%
Supplies/Contractual								
10-53000-180	Recruitment	56	-	-	-	-	-	0.0%
10-53000-200	Facility Maintenance & Supplies	20,634	22,500	22,500	77,596	85,000	22,723	1.0%
10-53000-201	Cleaning & Janitorial Services	8,736	11,400	11,400	6,756	10,000	11,541	1.2%
10-53000-202	HVAC Maintenance	1,700	4,200	4,200	-	3,500	4,200	0.0%
10-53000-210	Contractual Services	33,551	38,727	38,727	20,313	38,727	39,505	2.0%
10-53000-216	Engineering	15,536	20,000	20,000	1,503	20,000	20,000	0.0%
10-53000-220	Utilities	40,314	55,000	55,000	22,562	40,000	45,000	-18.2%
10-53000-221	Telecommunications	2,321	2,300	2,300	1,133	2,300	2,300	0.0%
10-53000-226	Benefit Administration	40	114	114	92	114	-	-100.0%
10-53000-230	Materials & Supplies	2,012	5,100	5,100	2,798	4,500	4,500	-11.8%
10-53000-231	Fleet Maintenance	37,520	31,163	31,163	15,611	32,000	32,500	4.3%
10-53000-233	Tools	612	1,500	1,500	1,004	1,500	1,500	0.0%
10-53000-310	Office Supplies	172	150	150	-	150	150	0.0%
10-53000-321	Dues & Subscriptions	375	525	525	(7)	500	500	-4.8%
10-53000-322	Training, Safety & Certifications	502	1,950	1,950	1,144	1,800	1,950	0.0%
10-53000-330	Uniform Supplies	2,246	1,800	1,800	265	1,800	1,800	0.0%
10-53000-334	Winter Operations	36,990	40,000	40,000	19,506	40,000	40,000	0.0%
10-53000-340	Fuel Maintenance	24,260	20,000	20,000	11,658	18,500	20,000	0.0%
10-53000-350	Equipment Replacement	-	6,200	6,200	4,895	6,200	-	-100.0%
10-53000-360	Equipment Rental	7,149	8,500	8,500	8,685	10,000	9,000	5.9%
10-53000-370	Tipping Fees	88,899	71,000	71,000	38,777	70,000	71,000	0.0%
10-53000-377	Yard Waste Tub Grinding	13,000	8,500	8,500	-	8,500	8,500	0.0%
10-53000-390	Employee Relations	-	100	100	-	30	100	0.0%
10-53000-400	Street Maintenance	6,924	7,700	7,700	1,000	8,700	7,700	0.0%
10-53000-450	Signage & Traffic Safety	2,338	2,000	2,000	1,900	2,500	2,800	40.0%
10-53000-460	Forestry & Landscaping	4,833	7,000	7,000	4,852	7,000	7,000	0.0%
10-53000-465	Tree Disease Mitigation	42,166	15,000	15,000	2,064	15,750	15,000	0.0%
	Subtotal	\$394,886	\$382,429	\$382,429	\$244,108	\$429,071	\$369,269	-3.4%
TOTAL		\$906,383	\$827,995	\$827,995	\$588,807	\$1,002,175	\$787,926	-4.8%

Recreation and Leisure								
Personnel								
10-55200-110	Wages - FT	2,396	5,200	5,200	-	600	5,200	0.0%
10-55200-151	Social Security	93	398	398	-	46	398	0.1%
	Subtotal	\$2,489	\$5,598	\$5,598	\$0	\$646	\$5,598	0.0%
Supplies/Contractual								
10-55200-230	Materials & Supplies	191	500	500	7	500	500	0.0%
10-55200-235	Community Events	-	15,000	15,000	1,053	15,000	15,000	0.0%
10-55200-435	Baseball Field	-	-	-	-	-	-	0.0%
	Subtotal	\$191	\$15,500	\$15,500	\$1,060	\$15,500	\$15,500	0.0%
	TOTAL	\$2,680	\$21,098	\$21,098	\$1,060	\$16,146	\$21,098	0.0%
Shared Services								
10-51000-217	Health Department	28,473	29,395	29,395	14,563	29,395	29,842	1.5%
10-52200-224	Fire & Rescue - North Shore	853,689	864,506	864,506	648,378	864,506	874,313	1.1%
10-55100-227	Library-North Shore	162,194	160,277	160,277	160,277	160,277	160,077	-0.1%
10-52200-376	Fire Insurance Dues	22,750	-	-	22,253	22,253	-	0.0%
	TOTAL	\$1,067,106	\$1,054,178	\$1,054,178	\$845,471	\$1,076,431	\$1,064,232	1.0%
Other Financing Uses/Sources								
10-59240-900	Administrative/Transfer to	-	-	-	46,000	46,000	-	0.0%
	TOTAL	\$0	\$0	\$0	\$46,000	\$46,000	\$0	0.0%
	TOTAL GENERAL FUND EXPENDITURES	\$4,333,444	\$4,419,488	\$4,429,095	\$2,864,315	\$4,544,776	\$4,410,371	-0.4%
FUND BALANCE APPLIED								
10-34315	Designated Future Budget	133,745	-	-	-	-	-	
10-34000	Undesignated Fund Balance	1,176,184	1,487,303	1,487,303	1,975,455	1,087,164	1,087,164	-26.9%
	FUND BALANCE	\$1,309,929	\$1,487,303	\$1,487,303	\$1,975,455	\$1,087,164	\$1,087,164	-26.9%

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
SANITARY SEWER FUND								
Revenues								
20-43210	Intergovernmental Grant	-	-	-	1,959	1,959	0	0.0%
20-46210	Intergovernmental Grant-PPII	-	-	-	-	-	-	0.0%
20-46410	Residential Sewer-ERU	783,026	795,088	795,088	789,136	792,608	808,505	1.69%
20-46420	Commercial Sewer-User Fee	109,619	100,000	100,000	27,681	76,991	70,000	-30.0%
20-46425	Police Lease Revenue	34,230	34,230	34,230	34,230	34,230	10,502	-69.3%
20-46430	Connection Fee	-	-	-	-	-	-	0.0%
20-46450	Intergovernmental Revenue	-	-	-	11,709	11,709	-	0.0%
20-48100	Interest	367	-	-	54	56	-	0.0%
20-48200	Miscellaneous Revenue	4,500	-	-	-	-	-	0.0%
20-48260	Insurance Awards/Dividends	-	-	-	-	-	-	0.0%
	TOTAL	\$931,742	\$929,318	\$929,318	\$864,768	\$917,553	\$889,007	-4.3%
Expenses								
Personnel								
20-51000-110	Wages	112,842	123,597	123,597	56,546	85,296	143,369	16.0%
20-51000-111	Overtime	156	900	900	479	479	1,000	11.1%
20-51000-117	Health Insurance Buyout	696	500	500	292	459	500	0.0%
20-51000-119	Dental Insurance Buyout	45	54	54	26	41	54	0.0%
20-51000-150	Wisconsin Retirement System	3,889	8,404	8,404	2,228	5,790	7,355	-12.5%
20-51000-151	Social Security	5,263	9,566	9,566	2,484	6,600	8,699	-9.1%
20-51000-152	Life Insurance	169	263	263	134	190	307	16.7%
20-51000-153	Health Insurance	7,092	21,741	21,741	6,180	8,536	23,236	6.9%
20-51000-154	Dental Insurance	199	453	453	155	207	498	9.9%
	Subtotal	\$130,352	\$165,478	\$165,478	\$68,524	\$107,598	\$185,018	11.8%
Supplies/Contractual								
20-51000-180	Recruitment	-	-	-	-	-	-	0.0%
20-51000-220	Utilities	7,878	6,000	6,000	8,489	8,500	7,000	16.7%
20-51000-221	Telecommunications	51	100	100	119	200	240	140.0%
20-51000-226	Benefit Administrative Fees	137	23	23	21	23	46	101.8%
20-51000-230	Materials & Supplies	2,374	2,000	2,000	1,444	2,000	2,000	0.0%
20-51000-231	Fleet Maintenance	1,827	1,500	1,500	565	1,500	1,500	0.0%
20-51000-232	Lift Station Maintenance	13,377	10,550	10,550	-	10,550	10,550	0.0%
20-51000-233	Tools	2,761	1,500	1,500	-	1,500	-	-100.0%
20-51000-234	Diggers Hotline	1,230	2,000	2,000	1,782	2,150	2,200	10.0%
20-51000-311	Postage	400	400	400	300	400	400	0.0%
20-51000-322	Training, Safety & Certifications	-	2,400	2,400	297	2,000	2,400	0.0%
20-51000-333	GASB 75 OPEB Expense	3,102	-	-	-	-	-	0.0%
20-51000-340	Fuel Maintenance	2,200	3,200	3,200	3,200	3,200	3,200	0.0%
20-51000-350	Equipment Replacement	-	1,000	1,000	-	1,000	1,000	0.0%
20-51000-360	Equipment Rental	17,500	20,000	20,000	20,000	20,000	20,000	0.0%
20-51000-500	COVID 19 Contingency	32,000	32,900	32,900	-	-	-	-100.0%
20-51000-801	Capital Projects	208,254	295,000	295,000	29,010	300,000	342,500	16.1%
	Subtotal	\$293,091	\$378,573	\$378,573	\$65,227	\$353,023	\$393,036	3.8%
Professional Services								
20-51000-210	Contractual Services	269,889	274,993	274,993	142,092	274,993	275,595	0.2%
20-51000-211	Legal Counsel-Contracted	915	-	-	-	-	-	0.0%
20-51000-214	Audit Services	3,525	3,525	3,525	2,825	3,525	3,525	0.0%
20-51000-216	Engineering	52,248	34,678	34,678	6,722	34,678	50,000	44.2%
20-51000-229	Investment Fees	-	-	-	-	-	1,400	100.0%
20-51000-238	Financial Advisor Services	-	-	-	-	-	2,000	100.0%
20-51000-510	General Liability Insurance	2,366	2,144	2,144	1,770	1,770	1,837	-14.4%

20-51000-513	Workers Compensation	1,554	1,642	1,642	1,649	1,649	1,664	1.4%
20-51000-515	Commercial Crime Policy	10	11	11	8	8	12	6.6%
20-51000-516	Property Insurance	2,914	2,914	2,914	2,789	2,789	2,789	-4.3%
	Subtotal	\$333,421	\$319,908	\$319,908	\$157,856	\$319,412	\$338,822	5.9%
Sewer Debt Service								
20-58100-617	Principal Redemption - CWF Loan	-	80,806	80,806	-	80,806	82,717	2.4%
20-58100-618	Principal Redemption on Bond	-	173,750	173,750	-	173,750	175,000	0.7%
20-58100-621	Interest on Bond	51,709	48,426	48,426	25,038	48,426	68,140	40.7%
20-58100-626	Interest Clean Water Fund	8,542	6,964	6,964	3,960	6,964	5,031	-27.8%
20-53000-700	Depreciation	191,931	3,138	3,138	-	3,138	3,138	0.0%
20-53000-701	Loss on Disposal of Capital Assets	27	-	-	-	-	-	
20-58291-226	Bond Issuance fees	-	-	-	39,446	39,446	-	0.0%
20-58291-825	Amortization of debt	(2,076)	-	-	-	-	-	0.0%
20-59240-900	Administrative/Transfer to	-	-	-	-	-	-	0.0%
	Subtotal	\$250,133	\$313,085	\$313,085	\$68,445	\$352,530	\$334,025	6.7%
	TOTAL	\$1,006,997	\$1,177,043	\$1,177,043	\$360,051	\$1,132,563	\$1,250,901	6.3%
FUND BALANCE APPLIED		-	\$0	\$0	\$0	\$0	\$361,895	
20-34350	Designated CWFL Reserve Fund	31,650	31,650	31,650	31,650	31,650	31,650	0.0%
20-34360	Designated ECMAR Equip	69,873	66,735	66,735	69,873	69,873	73,011	9.4%
20-34000	Undesignated fund balance	2,551,269	1,784,621	1,784,621	3,055,986	2,336,259	1,974,364	10.6%
	FUND BALANCE	\$2,652,791	\$1,883,006	\$1,883,006	\$3,157,509	\$2,437,782	\$2,079,025	10.4%

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
STORMWATER FUND								
Revenue								
22-43210	Intergovernmental Grant	4,731	40,000	40,000	-	-	-	-100.0%
22-46405	Residential Stormwater	611,703	384,178	384,178	385,203	385,203	400,626	4.3%
22-46425	Commercial Stormwater	146,933	154,449	154,449	72,539	152,573	154,449	0.0%
22-46430	Right-of-way Culvert Replacement Program	28,400	10,000	10,000	14,600	14,600	15,000	50.0%
22-49100	Proceeds of Long Term Debt	-	-	-	310,000	310,000	-	0.0%
22-49120	Proceeds of Premium	-	-	-	10,890	10,890	-	0.0%
	TOTAL	\$791,767	\$588,627	\$588,627	\$793,232	\$873,266	\$570,075	-3.2%
Expenses								
Personnel								
22-53000-110	Wages	116,428	123,597	123,597	51,065	76,365	131,310	6.2%
22-53000-112	Wages - PT	-	-	-	-	-	-	0.0%
22-53000-111	Overtime	1,941	900	900	-	-	950	5.6%
22-53000-117	Health Insurance Buyout	696	500	500	292	458	500	0.0%
22-53000-119	Dental Insurance Buyout	45	54	54	26	42	54	0.0%
22-53000-150	Wisconsin Retirement System	6,491	8,404	8,404	2,620	7,775	7,134	-15.1%
22-53000-151	Social Security	7,532	9,566	9,566	2,910	5,880	8,439	-11.8%
22-53000-152	Life Insurance	232	263	263	112	191	307	16.7%
22-53000-153	Health Insurance	23,127	21,741	21,741	5,906	7,906	22,179	2.0%
22-53000-154	Dental Insurance	560	453	453	133	173	475	4.9%
	Subtotal	\$157,053	\$165,478	\$165,478	\$63,065	\$98,790	\$171,348	3.5%
Supplies/Contractual								
22-53000-210	Contractual services	1,475	1,029	2,229	901	2,229	9,657	333.2%
22-53000-220	Utilities	1,177	2,400	2,400	489	2,000	2,400	0.0%
22-53000-221	Telecommunications	51	100	100	-	100	100	0.0%
22-53000-226	Benefit Administrative Fees	137	23	23	13,822	13,822	46	101.8%
22-53000-230	Materials & Supplies	7,703	2,500	2,500	2,488	2,500	2,500	0.0%
22-53000-232	Lift Station Maintenance	878	2,000	2,000	500	2,000	2,000	0.0%
22-53000-322	Training, Safety & Certifications	465	1,000	1,000	50	800	1,000	0.0%
22-53000-327	Culvert Materials	21,941	27,000	25,800	6,766	18,000	28,000	8.5%
22-53000-328	Landscaping Materials	15,471	37,000	37,000	4,551	37,000	37,000	0.0%
22-53000-329	Excavation and Disposal	-	15,000	15,000	-	15,000	15,000	0.0%
22-53000-340	Fuel Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	0.0%
22-53000-342	Construction Materials	14,212	-	-	-	-	-	0.0%
22-53000-350	Equipment Replacement	-	62,000	62,000	45,923	50,000	-	-100.0%
22-53000-360	Equipment Rental	17,500	20,000	20,000	20,000	20,000	20,000	0.0%
22-53000-410	Stormwater Management	2,391	-	-	-	-	-	0.0%
22-53000-801	Capital Projects	17,693	138,000	163,331	55,413	163,331	380,000	132.7%
22-53000-500	Contingency	-	-	-	-	-	-	0.0%
	Subtotal	\$103,594	\$310,552	\$335,883	\$153,404	\$329,282	\$500,203	48.9%
Professional Services								
22-53000-211	Legal Counsel-Contracted	413	0	-	-	-	0	0.0%
22-53000-214	Audit Services	1,624	1,654	1,654	1,326	1,654	1,688	2.0%
22-53000-216	Engineering	26,445	62,164	62,164	3,848	62,164	40,000	-35.7%
22-53000-238	Financial Advisor Services	-	-	-	-	-	2,000	100.0%
22-53000-510	General Liability Insurance	2,922	2,644	2,634	2,182	2,182	2,265	-14.0%
22-53000-513	Workers Compensation	1,524	1,610	1,620	1,617	1,617	1,632	0.7%
22-53000-515	Commercial Crime Policy	10	11	11	8	8	12	6.6%
22-53000-516	Property Insurance	2,829	2,829	2,829	2,708	2,708	2,708	-4.3%
	Subtotal	\$35,767	\$70,912	\$70,912	\$11,689	\$70,333	\$50,304	-29.1%
Debt Service								

22-59200-900	Administrative/Transfer to	65,685	64,430	64,430	64,430	64,430	74,091	15.0%
	Total	\$65,685	\$64,430	\$64,430	\$64,430	\$64,430	\$74,091	15.0%
	TOTAL	\$362,098	\$611,371	\$636,703	\$292,587	\$562,835	\$795,947	30.2%
FUND BALANCE APPLIED			\$22,744	\$22,744	\$22,744	\$10,459	\$225,872	
22-34365	Designated Capital Reserve	-	-	-	-	-	-	0.0%
22-34315	Designated Future Budget	30,000	-	-	-	-	-	0.0%
22-34000	Undesignated fund balance	440,314	170,207	170,207	940,958	750,745	524,873	208.4%
	FUND BALANCE	\$470,314	\$170,207	\$170,207	\$940,958	\$750,745	\$524,873	208.4%

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
COMMUNITY DEVELOPMENT AUTHORITY								
Revenues								
23-48200	Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
23-48210	Project Fees	-	-	-	-	-	-	0.0%
23-49210	Transfer from General Fund	-	-	-	-	-	-	0.0%
TOTAL		\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Expenditures								
23-51000-230	Professional Services	6,826	-	-	-	-	-	0.0%
23-59210-900	Transfer Out	3,667	-	-	-	-	-	0.0%
TOTAL		\$10,492	\$0	\$0	\$0	\$0	\$0	0.0%
23-34000	Undesignated fund balance	10,492	-	-	-	-	-	0.0%
FUND BALANCE		\$10,492	\$0	\$0	\$0	\$0	\$0	0.0%
PUBLIC SAFETY COMMUNICATIONS								
Revenues								
26-41100	Property Tax	292,175	297,783	297,783	297,783	297,783	303,653	2.0%
26-43220	Intergovernment Revenue	3,167	-	-	-	-	-	0.0%
26-46220	Intergovernment Revenue	202,163	266,538	266,538	227,466	266,538	280,219	5.1%
26-47130	Contract Revenue	2,045,228	2,084,484	2,084,484	1,563,363	2,084,484	2,125,571	1.97%
26-48100	Consolidated Service Revenue	86,985	53,025	53,025	58,237	58,237	65,125	22.8%
26-48200	Miscellaneous Revenue	-	-	-	-	-	-	0.0%
Total		\$2,629,718	\$2,701,830	\$2,701,830	\$2,146,848	\$2,707,042	\$2,774,568	2.7%
Expenditures								
Personnel								
26-51000-110	Wages	1,241,470	1,502,249	1,502,249	685,239	1,225,739	1,534,221	2.1%
26-51000-111	Overtime	65,771	35,000	35,000	37,919	83,919	40,800	16.6%
26-51000-116	Holiday Pay	32,216	30,902	30,902	12,270	30,902	29,632	-4.1%
26-51000-117	Health Insurance Buyout	9,167	7,500	7,500	4,917	7,622	3,000	-60.0%
26-51000-119	Dental Insurance Buyout	468	997	997	272	404	453	-54.6%
26-51000-150	Wisconsin Retirement System	88,197	105,850	105,850	49,424	90,488	102,562	-3.1%
26-51000-151	Social Security	98,442	120,551	120,551	53,587	103,167	123,020	2.0%
26-51000-152	Life Insurance	1,975	2,550	2,550	1,412	2,185	2,564	0.5%
26-51000-153	Health Insurance	228,924	392,087	392,087	173,173	269,173	385,603	-1.7%
26-51000-154	Dental Insurance	5,056	7,157	7,157	3,628	5,588	7,973	11.4%
Subtotal		\$1,771,685	\$2,204,843	\$2,204,843	\$1,021,841	\$1,819,187	\$2,229,828	1.1%
Professional Services								
26-51000-210	Contractual Services	5,488	2,853	2,853	8,324	2,853	20,902	632.7%
26-51000-213	Legal Counsel-Personnel	-	1,000	1,000	-	-	1,000	0.0%
26-51000-214	Audit Services	1,624	1,654	1,654	1,326	1,654	1,654	0.0%
26-51000-225	Computer Support Services	2,896	3,500	3,500	924	3,000	3,500	0.0%
26-51000-226	Benefit Administrative Fees	458	479	479	402	479	479	0.0%
26-51000-236	Licensing & Maintenance	244,007	180,868	180,868	138,675	180,868	220,991	22.2%
26-51000-510	General Liability Insurance	6,323	5,743	5,728	4,740	4,740	4,920	-14.1%
26-51000-513	Workers Compensation	2,257	2,385	2,400	2,396	2,396	2,418	0.7%
26-51000-515	Commercial Crime Policy	84	93	93	70	70	102	9.2%
26-51000-516	Property Insurance	3,304	3,370	3,370	3,162	3,162	3,370	0.0%
Subtotal		\$266,442	\$202,304	\$202,304	\$160,019	\$199,222	\$259,695	28.4%
Supplies/Contract								
26-51000-180	Recruitment	865	1,000	2,500	1,987	2,500	1,250	-50.0%
26-51000-200	Facility Maintenance & Supplies	23,030	14,298	14,298	9,751	14,298	13,983	-2.2%
26-51000-201	Cleaning & Janitorial Services	11,781	11,183	11,183	6,991	11,183	11,183	1.8%

26-51000-220	Utilities	20,793	24,240	24,240	9,789	24,240	24,240	0.0%
26-51000-221	Telecommunications	108,182	119,062	117,562	47,474	110,000	113,545	-3.4%
26-51000-230	Materials and Supplies	18,606	5,000	5,000	3,716	5,000	5,000	0.0%
26-51000-310	Office Supplies	1,250	1,800	1,800	216	1,800	1,800	0.0%
26-51000-311	Postage	500	500	500	400	500	500	0.0%
26-51000-321	Dues & Subscriptions	2,571	3,000	3,000	2,813	3,000	2,000	-33.3%
26-51000-322	Training, Safety & Certifications	836	3,000	3,000	1,949	3,000	8,000	166.7%
26-51000-330	Clothing/Employee Expense	220	-	-	-	220	220	0.0%
26-51000-350	Equipment Replacement	28,214	-	-	-	25,127	-	0.0%
26-51000-351	Maintenance Contracts	150,011	-	-	-	-	-	0.0%
26-51000-390	Employee Recognition	-	-	-	-	-	500	100.0%
26-51000-500	Contingency	-	14,112	14,112	-	14,112	3,184	-77.4%
26-59217-900	Administrative/Transfer to	95,953	97,488	97,488	97,488	97,488	99,438	2.0%
	Subtotal	\$462,813	\$294,683	\$294,683	\$182,574	\$312,468	\$285,045	-3.3%
26-59230-900	Debt	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
26-59241-900	Building	-	-	-	-	-	-	0.0%
26-59246-900	Equipment	-	-	-	-	-	-	0.0%
	Subtotal	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
	TOTAL	\$2,500,940	\$2,701,830	\$2,701,831	\$1,364,434	\$2,330,877	\$2,774,568	2.7%
	FUND BALANCE APPLIED							
26-34225	Designated Health Reimbursement Acct	-	-	-	-	-	-	0.0%
26-34315	Designated Future Budget	-	-	-	-	-	-	0.0%
26-34000	Undesignated Fund Balance	259,635	412,576	412,576	1,042,050	635,800	635,800	54.1%
	FUND BALANCE	\$259,635	\$412,576	\$412,576	\$1,042,050	\$635,800	\$635,800	54.1%
	CONSOLIDATED SERVICES FUND							
28-52300-900	Transfer Out	33,152	-	-	-	-	-	0.0%
	Subtotal	\$33,152	\$0	\$0	\$0	\$0	\$0	0.0%
	TOTAL	\$33,152	\$0	\$0	\$0	\$0	\$0	
	LONG TERM FINANCIAL FUND							
	Revenues							
30-41100	Property Taxes	792,089	792,089	792,089	792,089	792,089	792,089	0.0%
30-47100	River Hills - Dispatch	195,630	-	-	-	-	-	0.0%
30-47111	Fox Point - Dispatch	14,955	14,705	14,705	2,353	159,705	-	-100.0%
30-47115	B Series Bond Admin Fee	15,824	14,525	14,525	14,525	14,525	11,541	-20.5%
30-44350	Cell Tower Allocation	23,836	23,031	23,031	14,124	24,260	24,260	5.3%
30-48100	Interest	-	-	-	690	690	500	0.0%
30-48200	Misc. Revenue	-	-	-	5,173	5,173	-	0.0%
30-48300	NSFD Receipts	173,395	170,515	170,515	5,258	170,515	167,315	-1.9%
	TOTAL	\$1,215,728	\$1,014,865	\$1,014,865	\$834,211	\$1,166,957	\$995,705	-1.9%
	Expenditures							
30-58100-215	MADACC	2,206	2,583	2,583	264	2,583	1,784	-30.9%
30-58100-226	Benefit Administration	1,200	1,400	1,400	19,064	19,064	1,400	0.0%
30-58100-595	Payment to Escrow Agent	-	-	-	57,251	57,251	-	0.0%
30-58100-610	2021A General Obligation	-	-	-	-	-	125,000	0.0%
30-58100-611	NSFD Station #5	160,000	160,000	160,000	160,000	160,000	160,000	0.0%

30-58100-612	Fox Point Dispatch	215,686	34,833	34,833	2,353	159,705	-	-100.0%
30-58100-614	Unfunded Liability Principal	23,000	26,000	26,000	26,000	26,000	27,373	5.3%
30-58100-616	2011 General Obligation	76,250	76,250	76,250	975,200	975,200	-	-100.0%
30-58100-618	2014 General Obligation	330,000	330,000	330,000	125,000	330,000	330,000	0.0%
30-58100-619	2016 General Obligation	120,000	125,000	125,000	-	125,000	130,000	4.0%
30-58100-620	2018 General Obligation	70,000	70,000	70,000	70,000	70,000	35,000	-50.0%
30-58100-621	Interest on Bond	207,172	196,465	196,465	104,723	196,465	165,037	-16.0%
30-58100-623	Unfunded Liability Interest	5,689	4,466	4,466	4,466	4,466	3,093	-30.7%
30-58100-624	2021B General Obligation	-	-	-	-	-	20,000	100.0%
TOTAL		\$1,211,203	\$1,026,996	\$1,026,996	\$1,544,321	\$2,125,734	\$998,687	-2.8%
Other Financing Sources (Uses)								
30-49100	Proceeds of Long term Debt	-	-	-	4,148,176	4,148,176	-	0.0%
30-49120	Proceeds of Premium	-	-	-	76,953	76,953	-	0.0%
30-49210	Transfer from General Fund	-	-	-	-	-	-	0.0%
30-49250	Transfer from Stormwater	65,685	64,430	64,430	64,430	64,430	74,091	15.0%
30-49226	Transfer from Consolidated	-	-	-	-	-	-	0.0%
TOTAL FINANCING SOURCES (USES)		\$65,685	\$64,430	\$64,430	\$4,289,560	\$4,289,560	\$74,091	15.0%
FUND BALANCE APPLIED								
		\$0	\$0	\$0	\$0	\$0	\$0	
FUND BALANCE								
30-34000	Undesignated Fund Balance	604	121,730	121,730	3,580,054	3,331,386	3,402,495	2695.1%
30-34385	Designated Tax Levy Stabilization	418,272	418,876	418,876	418,876	418,876	418,876	0.0%
TOTAL		\$418,876	\$540,606	\$540,606	\$3,998,930	\$3,750,262	\$3,821,371	606.9%

		2020 Actual	2021 Adopted	2021 Amended	2021 July	2021 Projected	2022 Proposed	% Change
PUBLIC SAFETY CAPITAL FUND								
Revenues								
40-41100	Police Property Taxes	39,006	71,480	71,480	71,480	71,480	67,066	-6.2%
40-41130	Fire & Rescue Property Tax	28,711	28,711	28,711	28,711	28,711	40,336	40.5%
40-43210	Grants	4,000	750	750	10	10	-	-100.0%
40-43215	Police Revenue Equipment	36	10,500	10,500	-	-	-	-100.0%
40-43220	Intergovernmental Revenue	1,000	-	-	-	-	-	0.0%
	TOTAL	\$72,753	\$111,441	\$111,441	\$100,201	\$100,201	\$107,402	-3.6%
Expenditures								
40-91000-801	Capital Projects	28,711	75,711	75,711	69,491	75,711	40,336	-46.7%
40-91000-802	Capital Lease	34,230	34,230	34,230	34,230	34,230	10,502	-69.3%
40-91000-803	Capital Equipment	6,990	1,500	3,000	1,966	3,000	56,564	1785.5%
	Total	\$69,931	\$111,441	\$112,941	\$105,687	\$112,941	\$107,402	-4.9%
OTHER FINANCING USES/SOURCES								
40-49210	Transfer from General Fund	-	-	-	-	-	-	0.0%
40-49220	Transfer from Sewer Fund	-	-	-	-	-	-	0.0%
	TOTAL	\$0	\$0	\$0	\$0	\$0	\$0	0.0%
Fund Balance								
40-34000	Undesignated Fund Balance	(105,886)	(93,024)	(93,024)	(111,372)	17,154	17,154	-118.4%
40-34100	Designated Bullet Proof Vest	7,732	7,732	7,732	6,232	6,232	6,232	-19.4%
	TOTAL	-\$98,154	-\$85,292	-\$85,292	-\$105,140	\$23,386	\$23,386	-127.4%
FUND BALANCE APPLIED								
PUBLIC WORKS CAPITAL FUND								
Revenues								
41-41100	Property Taxes	46,247	50,000	50,000	50,000	50,000	125,000	150.0%
41-43540	State Transportation Aid	36,836	37,548	37,548	37,548	37,548	-	-100.0%
41-43545	STH 32 Connecting Highway Aids	-	-	-	-	-	-	0.0%
41-46320	Garbage	10,099	-	-	6,574	6,700	5,000	0.0%
41-43710	Intergovernmental Grants	25,000	-	-	-	-	-	0.0%
41-48100	Interest	-	-	-	-	-	-	0.0%
41-48200	Miscellaneous Revenue	90	-	-	-	-	-	0.0%
41-49100	Proceeds of Long Term Debt	-	-	-	1,015,000	1,015,000	-	0.0%
41-49120	Proceeds of Premium	-	-	-	54,940	54,490	-	0.0%
41-48310	Equipment Sales	15,416	-	-	-	-	-	0.0%
	TOTAL	\$133,688	\$87,548	\$87,548	\$1,164,062	\$1,164,188	\$130,000	48.5%
Expenditures								
41-91000-226	Benefit Administrative Fees	-	-	-	25,546	25,546	-	0.0%
41-91000-801	Capital Projects	230,471	200,000	200,000	9,780	9,780	550,000	175.0%
41-91000-803	Capital Equipment	12,000	4,500	12,016	-	-	49,500	312.0%
	TOTAL	\$242,471	\$204,500	\$212,016	\$35,325	\$35,325	\$599,500	182.8%
FUND BALANCE APPLIED								
			\$116,952	\$116,952			\$469,500	

Fund Balance									
41-34000	Undesignated Fund Balance	770,837	560,186	560,186	1,899,573	1,899,699	1,430,199	155.3%	
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 Facility Maintenance	59,724	59,724	59,724	59,724	59,724	59,724	0.0%	
	TOTAL	\$1,027,544	\$816,893	\$816,893	\$2,156,406	\$2,156,406	\$1,686,906	106.5%	
ADMINISTRATIVE SERVICES FUND									
Revenues									
42-41100	Property Taxes	200,602	125,602	125,602	125,602	125,602	125,602	-40.3%	
42-43700	Grants	6,270	-	-	-	-	-	0.0%	
42-43710	Intergovernmental Grant	86,203	-	-	-	-	-	0.0%	
42-46740	Community Event Donations	4,500	-	-	-	-	-	0.0%	
42-48200	Miscellaneous Revenue	30,249	-	-	-	-	-	0.0%	
42-48260	Insurance Awards/Dividends	15,284	-	-	-	-	-	0.0%	
42-49210	Transfer	-	-	46,000	46,000	46,000	-	-100.0%	
	TOTAL	\$343,108	\$10,000	\$171,602	\$171,602	\$171,602	\$75,000	-56.3%	
Expenditures									
42-91000-235	Community Events	430	-	-	-	-	-	0.0%	
42-91000-519	GASB 45 Obligations	-	136,717	136,717	7,514	23,514	94,189	-31.1%	
42-91000-801	Capital Equipment	6,620	25,000	29,896	59,487	60,552	10,000	-66.6%	
42-91000-803	Capital Projects	2,007	75,000	75,000	-	-	50,000	-33.3%	
	TOTAL	\$9,056	\$236,717	\$241,613	\$67,001	\$84,066	\$154,189	-36.2%	
FUND BALANCE APPLIED			\$0	\$0	\$0	\$0	\$79,189		
Fund Balance									
42-34310	Designated GASB 45 OPEB	150,891	79,826	79,826	150,891	150,891	150,891	89.0%	
42-34400	Designated Library Exp	33,152	33,152	33,152	33,152	-	-	-100.0%	
42-34000	Undesignated Fund Balance	178,387	85,393	85,393	512,439	495,374	416,185	387.4%	
	TOTAL	\$362,430	\$198,371	\$198,371	\$696,482	\$642,265	\$567,076	202.6%	
ARPA GRANT FUND									
Revenues									
43-43700	ARPA Grant Funds	-	-	226,817	226,817	226,817	226,817	0.0%	
	TOTAL	-	-	\$226,817	\$226,817	\$226,817	\$226,817	0.0%	
Expenditures									
43-51000-803	ARPA Equipment	-	-	\$226,817	-	-	-	-100.0%	
	TOTAL	-	-	\$226,817	-	-	-	-100.0%	
43-34000	Undesignated Fund Balance	-	-	-	226,817	226,817	453,634	0.0%	
	TOTAL	-	-	-	\$226,817	\$226,817	\$453,634	0.0%	
PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND									
Revenues									
46-41100	Property Taxes	21,548	21,962	21,962	21,962	21,962	22,395	2.0%	
46-43210	Intergovernmental Grants	-	-	-	131,198	131,198	-	0.0%	
46-47110	Contract Revenue	150,839	153,735	153,735	153,735	153,735	156,765	2.0%	
	TOTAL	\$172,387	\$175,697	\$175,697	\$306,895	\$306,895	\$179,160	2.0%	

Expenditures								
46-91000-801	Capital Projects	-	-	155,212	140,318	155,212	174,000	100.0%
46-91000-803	Capital Equipment	136,271	51,000	51,000	3,850	51,000	101,000	100.0%
TOTAL		\$136,271	\$51,000	\$206,212	\$144,168	\$206,212	\$275,000	33.4%
FUND BALANCE APPLIED							\$85,340	
Fund Balance								
46-34000	Undesignated Fund Balance	417,971	467,551	467,551	580,698	518,654	422,814	-9.6%
46-34215	Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854	114,854	0.0%
TOTAL		\$532,825	\$582,405	\$582,405	\$695,552	\$633,508	\$537,688	-7.7%

Fund Structure

For 2022, the Village's fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Public Safety Communications – 26
5. Long Term Financial Fund – 30
6. Police Capital Fund – 40
7. Public Works Capital Fund – 41
8. Administrative Services Capital Fund – 42
9. ARPA Grant Fund - 43
10. Public Safety Communications Capital Fund – 46
11. North Shore Library - 50
12. North Shore Library Capital - 60

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.) and it is considered to be a major fund. 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. Library Fund - The Library Fund is used to account for the revenues and expenditures for the operation of the North Shore Library. The Village took over the fiscal responsibility for the Library in 2020.

7. ARPA Fund - The American Rescue Plan Act (ARPA) Fund is used to account for the revenue and expenditures of the grant funds received from the Federal Government to aid municipalities in the recovery from the COVID-19 pandemic.

8. 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. The Village has four capital funds, Public Safety Capital Fund, Public Works Capital Fund, Administrative Services Capital Fund and the Public Safety Communication Capital Fund.

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*

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

- o General Fund,
- o Sanitary Sewer Utility,
- o Stormwater Utility,
- o Public Safety Communications Fund,
- o Consolidated Services Fund,
- o Capital Fund(s) and
- o 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:

- o 2% annual increase in salaries,
- o 3% annual increase in health insurance,
- o 1% annual increase in dental insurance,
- o 2% annual increase in life and contractual insurance,
- o 1.874% annual increase in all other expenditures based upon historic Consumer Price Indices (CPI), and
- o .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	\$3,699,006	\$3,772,145
	Difference	\$0	\$7,063	\$1,061	(\$64,244)	(\$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	\$2,349,778	\$2,362,992	\$2,411,296	\$2,460,617	\$2,510,877
	Difference	(\$66,125)	(\$31,868)	(\$45,382)	(\$93,686)	(\$143,007)	(\$193,267)
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	\$1,070,381	\$1,075,896	\$1,081,318	\$1,086,849	\$1,092,490
	Difference	\$0	(\$736)	(\$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	\$502,732	\$501,563	\$502,734	\$503,935	\$504,313
	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	\$792,100
	Difference	\$0	\$70,993	\$64,506	\$73,087	\$133,600	\$120,198

Existing Long-Term Financial Plan Debt Schedule

The Village had implemented a debt levy stabilization fund to manage enhanced debt service through 2018. The Village entered 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.

Long-Term Financial Levy Limit Projections

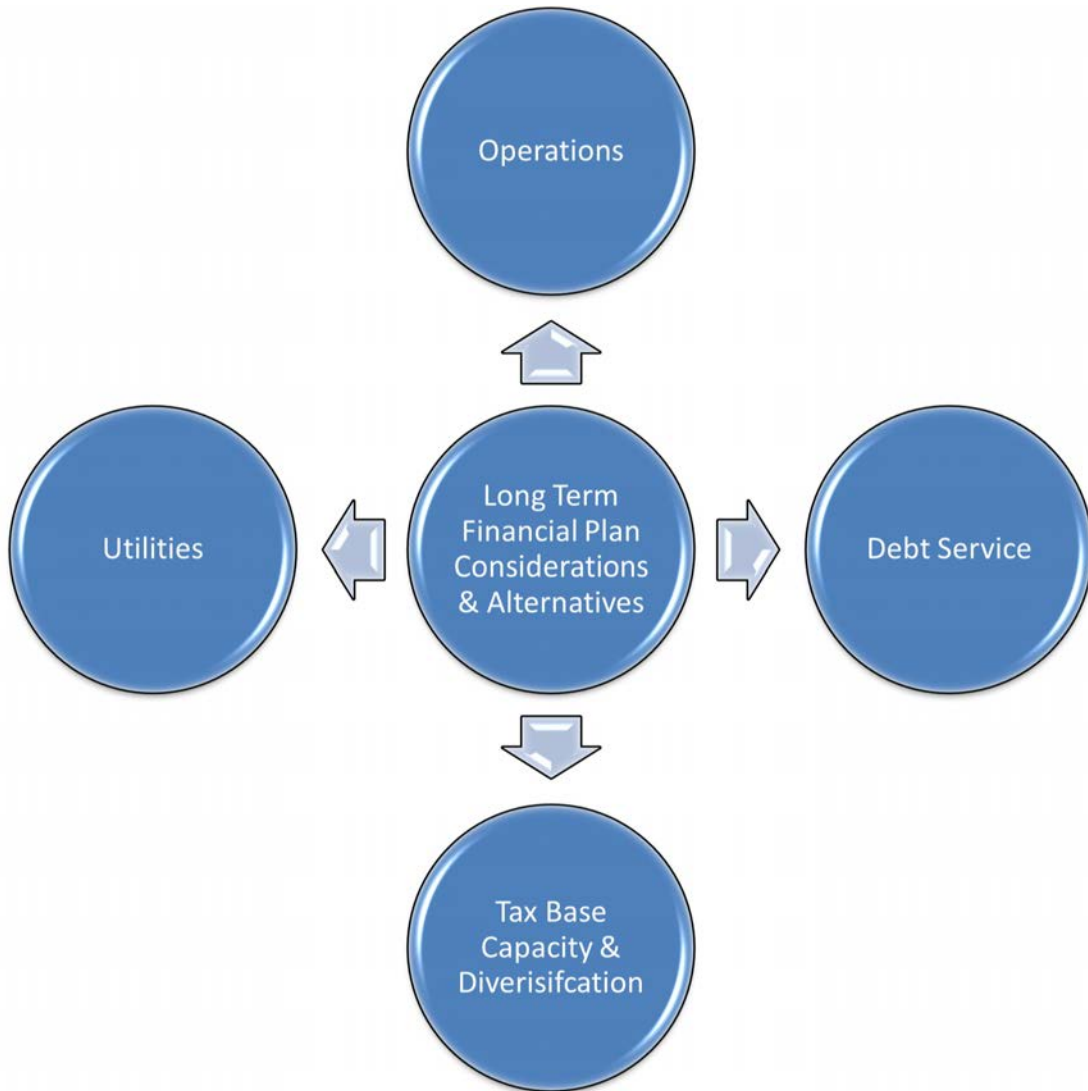
State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. In the last 10 years, property tax rates have increased by 6.68% while the Consumer Price Index has increased by 18.77%.

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	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815	\$4,734,343
Incremental Levy Limit	\$35,973	\$27,938	\$31,470	\$34,425	\$36,768	\$40,533
Levy Limit Worksheet						
Section A						
1 Actual levy (not including tax increment)	\$4,484,342	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815
2 Include prior year levy for rate increase and expenses related to emergency	\$0	\$0	\$0	\$0	\$0	\$0
3 Include levy for new general obligation debt authorized after July 1, 2005	\$40,000	\$40,000	\$50,000	\$63,000	\$78,522	\$97,854
4 Adjusted as total levy (lines 1, minus lines 2 & 3)	4,484,342	4,480,113	4,498,233	4,533,622	4,592,522	4,594,669
5 growth projection rate 1.0%	4,484,342	4,480,113	4,498,233	4,533,622	4,592,522	4,594,669
6 Net new construction %	0.380%	0.380%	0.380%	0.380%	0.380%	0.380%
7 Net new construction % plus increased TID % applied to actual levy	4,480,263	4,497,338	4,513,365	4,534,287	4,558,150	4,575,460
8 Levy limit (line 4) minus (line 7) or (line 8)	4,480,263	4,497,338	4,513,365	4,534,287	4,558,150	4,575,460
9 Total adjustments (line 5, D, S, line 6)	\$0,000	\$0,000	\$64,277	\$79,760	\$97,654	\$143,685
10 Allowable Levy (line 8, plus line 9)	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815	\$4,734,343
11 Higher levy applied by Special Assessment or special rate of tax on abatement						
Section B - Adjustment for Previous Years Unpaid Levy						
1 Previous years unpaid levy	\$4,484,342	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815
2 Previous years actual	\$4,484,342	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815
3 Previous year's unpaid levy (line 1 minus line 2)	\$0	\$0	\$0	\$0	\$0	\$0
4 Previous year's total levy x 0.1%	\$67,480.13	\$67,804.70	\$68,223.77	\$68,894.33	\$69,710.70	\$70,662.22
5 Allowable increase (line 3 or 4)	\$0	\$0	\$0	\$0	\$0	\$0
Section C						
6 Total actual gen coverage	0%	0%	0%	0%	0%	0%
7 Previous year's actual levy coverage	\$4,484,342	\$4,520,113	\$4,548,233	\$4,570,622	\$4,614,047	\$4,692,815
8 Allowable increase (line 6 multiplied by line 7)	\$0	\$0	\$0	\$0	\$0	\$0
Section D - adjustments to allowable levy						
A Increase in debt service as compared to previous years debt service levy for debt authorized prior to July 1, 2005						
B Increase in debt service as compared to previous years debt service levy for debt authorized prior to July 1, 2005	\$0.00	\$0.00	\$1,776.95	\$1,835.00	\$0.00	\$0.00
C Increase for restricted tax						
D Debt service for general obligation debt authorized after July 1, 2005	\$40,000.00	\$50,000.00	\$62,500.00	\$78,125.00	\$97,656.25	\$122,070.31
E Increase in levy approved by voters						
F Amount levied to pay for additional expenses related to an emergency						
G Increase/Decrease in costs above and below an existing contract of construction agreement						
H Adjustment to levy for increase in charges assessed by a special fire department	\$19,798.42	\$20,158.50	\$20,536.66	\$20,927.79	\$21,331.15	\$21,754.80
I Adjustment to levy for transfer of services to other governmental units						
J Adjustment to levy for transfer of services from other governmental units						
K Adjustment for amortization of bond						
L Adjustment for amortization of bond						
M Increase/Decrease in levy from a voter						
N Increase/Decrease in levy from a voter (total) for July 1, 2005						
O Levy for school fund for debt not contract bond issued on special assessment bond						
P Increase in levy for school fund due to bond of revenue from sale of waste						
Q Adjustment to levy for adoption of a new fee or fee increase for a service or service provided by levy in 2018						
R Increase for special to year projected from previous year's (line C, line 8)	\$19,798.42	\$20,158.50	\$20,536.66	\$20,927.79	\$21,331.15	\$21,754.80
S Total adjustments	\$19,798.42	\$20,158.50	\$20,536.66	\$20,927.79	\$21,331.15	\$21,754.80

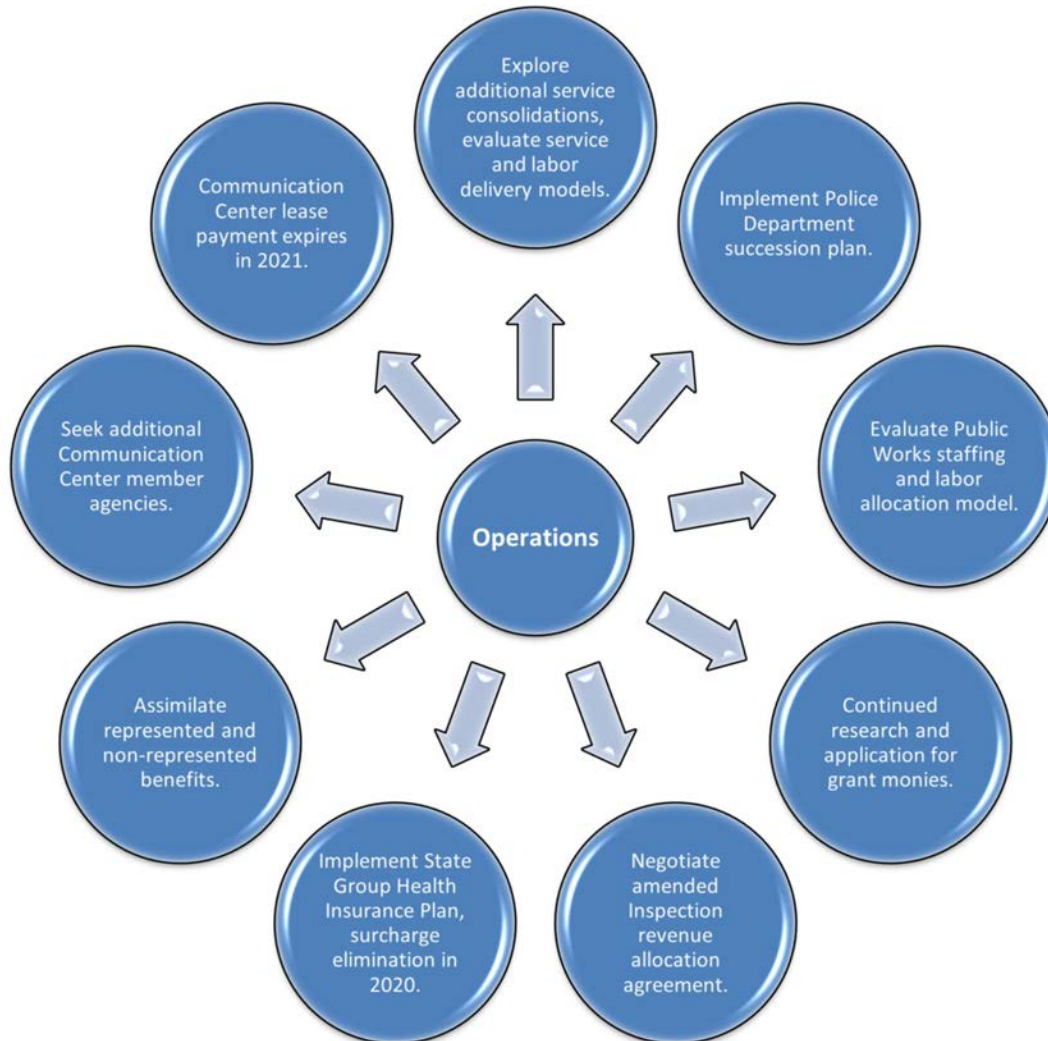
Long-Term Financial Plan: Considerations and Alternatives

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 eliminated in 2020.
7. Assimilate represented and non-represented benefits.
8. Seek additional Communication Center member agencies.
9. Communication Center lease payment expired in 2021.



Long-Term Financial Plan: Considerations and Alternatives

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.
 1. Permitting and inspections
 2. Municipal Court
 3. Recreation and leisure
 4. Transportation aids
 5. 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.



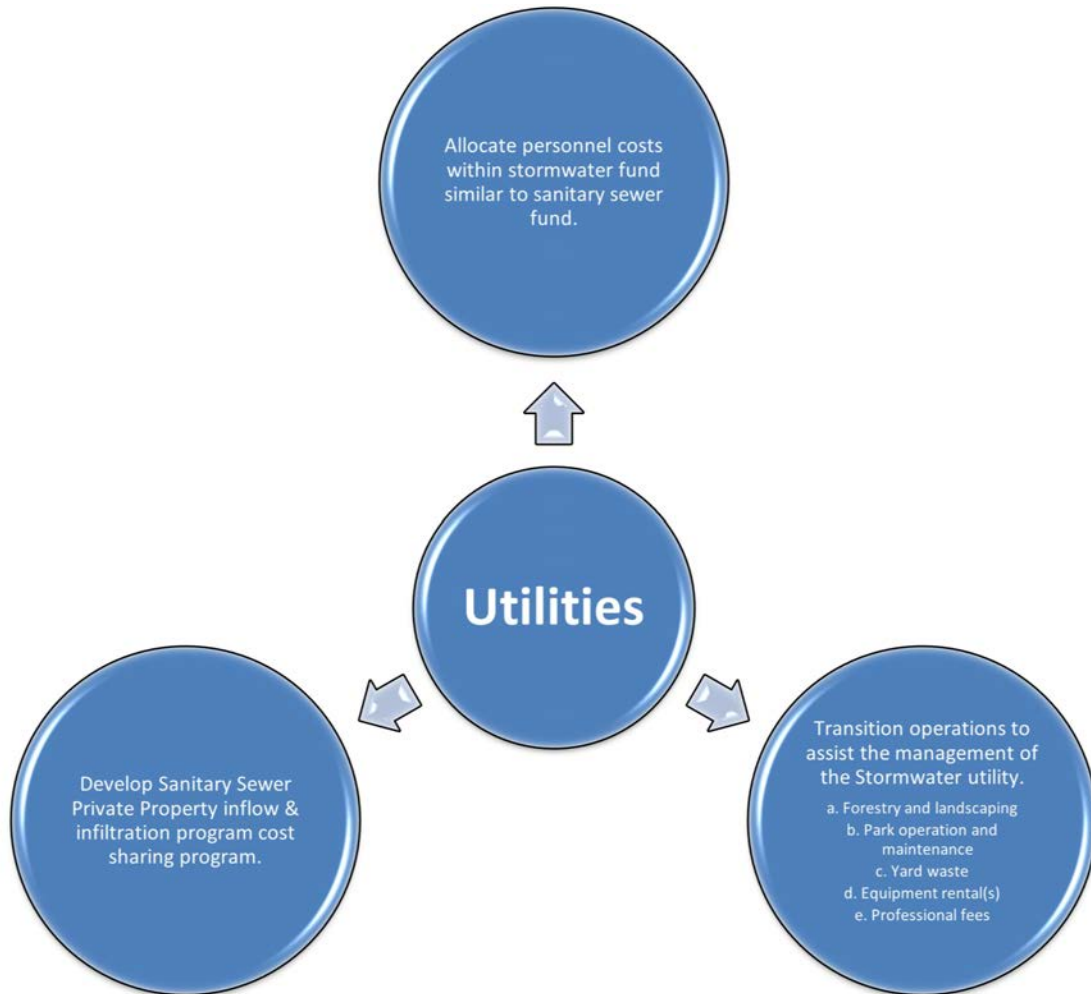
Long-Term Financial Plan: Considerations and Alternatives



Long-Term Financial Plan: Considerations and Alternatives

Utilities

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



Designated and Undesignated Fund Balance

Designated Fund Balances	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
General Fund – 010					
Designated Future Budget Expense	0	12,745	133,745	0	0
Sanitary Sewer Fund – 020					
Designated CWFL Reserve	31,650	31,650	31,650	31,650	31,650
Designated ECMAR Reserve	63,597	63,735	69,873	69,873	73,011
Stormwater Utility Fund – 022					
Designated Capital Reserve	11,081	0	0	0	0
Designated Future Budget Expense	0	30,000	30,000	0	0
Public Safety Communications Fund – 026					
Designated Future Budget Expense	77,413	77,413	0	0	0
Long Term Financial Service Fund - 030					
Designated Tax Levy Stabilization	162,882	418,272	418,272	418,876	418,876
Police Capital Project Fund - 040					
Designated Bullet Proof Vest	14,132	14,132	7,732	6,232	6,232
Designated Future Budget Expense	0	23,750	23,750	0	0
DPW Capital Project Fund - 041					
Designated Road Reserve	41,569	41,569	41,569	41,569	41,569
Designated DPW Equipment	155,414	155,414	155,414	155,414	155,414
Designated Building Fund	159,724	159,724	159,724	59,724	59,724
Admin Services Capital Fund - 042					
Designated GASB 45 OPEB	296,347	150,891	150,891	150,891	150,891
Public Safety Communications Capital Fund - 46					
Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854
Designated Capital Equipment-RMS	89,156	0	0	0	0
Undesignated Fund Balances	2018 Actual	2019 Actual	2020 Actual	2021 Estimated	2022 Proposed
General Fund	990,806	1,231,034	1,176,184	1,087,164	1,087,164
Sanitary Sewer Fund	2,451,565	2,446,146	2,551,269	2,336,259	1,974,364
Stormwater Utility Fund	144,915	260,728	440,314	750,745	524,873
Public Safety Communications Fund	219,325	292,175	259,634	635,800	635,800
Consolidated Services Fund	13,199	0	0	0	0
Long Term Financial Service Fund	264,572	604	604	3,331,386	3,402,495
Police Capital Project Fund	(108,861)	(131,287)	(105,886)	17,154	17,154
DPW Capital Project Fund	1,079,517	1,179,517	770,186	1,899,699	1,430,199
Admin Services Capital Project Fund	176,662	163,246	178,387	495,374	416,185
Public Safety Communications Capital Fund	236,229	320,125	417,971	518,654	422,814

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:

1. 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.

2. 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.

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

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:

- o 30% to the Debt Levy Stabilization Account;
- o 30% to the GASB 45/OPEB Designated Account;
- o 20% to the Road Reserve Fund;
- o 10% to the DPW Equipment Reserve Fund;
- o 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 Administrative Services Director.

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

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/ Administrative Services Director/Village Manager	Purchase Order Request	3 informal quotes

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 Administrative Services Director 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 and 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 Administrative Services Director and/or the Assistant to the Village Manager shall have the responsibility for creating all deposits for the Village. Bank couriers will be utilized to deliver cash.

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.

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.

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 facilities.

201 Cleaning and Janitorial Services: Expense related to cleaning and janitorial services of 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.
- 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 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 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.
- 240 Misc. Collection Materials:** Expenses related to circulated items that are not books, DVDs or periodicals.
- 241 Periodicals:** Expenses related to magazines and newspapers.
- 242 Adult Books:** Expenses related to books for adult collection.
- 243 Juvenile Books:** Expense related to books for children/teen's collection.
- 244 DVDs Adult:** Expenses related to adult DVDs.
- 245 DVDs Juvenile:** Expenses related to juvenile DVDs.
- 246 Lost Books Replacements:** Expense related to materials that have been lost or damaged.
- 247 Adult Programming:** Expenses related to adult programming.
- 248 Juvenile Programming:** Expenses related to juvenile programming.
- 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.
- 310 Office Supplies:** Expenses related to supplies necessary for use in operating offices.
- 311 Postage:** Expenses related to the mailing of letters 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 wellness program.
- 324 Publications/Printing:** Expenses related to required legal publications.
- 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 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.
- 501 COVID Contingency:** Expenses related to the COVID-19 pandemic.
- 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 municipal code.

592 Code Enforcement: Contracted services expense for enforcement of 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.

PERFORMANCE OVERVIEW

2021 Accomplishments

The Village had a strong 2021 comprised of numerous accomplishments furthering the five strategic initiatives of Fiscal Integrity, Service Excellence, Connected Communication, Sustainable Resilience, and Community Collaboration. 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 take various forms from completing goals to receiving awards and honors for programs and initiatives. Prominent goals accomplished in 2021 include:

- Implemented Next Generation Text-to-911 technology.
- Expanded Information Technology consortium.
- Mitigated COVID-19 pandemic impact.
- Implemented Emerald Ash Borer Management program, removing over 158 diseased public trees and planted 164 trees as part of the Adopt-A-Tree Program.
- Implemented myCrew Public Works program.
- Applied for and being awarded \$337,293.23 in grants throughout the organization.
- Implemented a new employee performance evaluation system.
- The solar array installed on the DPW building has produced 73.2 Mega Watt Hours as well as the equivalent of planting 856 trees and has saved 113,327.1 pounds of carbon dioxide emissions.
- The Police Department has replaced an aged squad with a new hybrid squad.
- Implemented the Sanitary Sewer Public and Private Inflow and Infiltration Program with Milwaukee Metropolitan Sewerage District on Bay Point Road and Hermitage Road.
- Completed the Fairy Chasm Phase II stormwater and road reconstruction project.
- Completed the Bay Point Road and Hermitage Road lift station projects.
- Stormwater management project completed at Laramie Lane and Glenbrook Road.
- 9,000 feet Cured in Place Pipe Lining was completed on sanitary sewermainlines throughout the Village.

2021 Fiscal Integrity Goals

Goal 1: Sound Financial Management – 100%

100% – Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.

- Excellence in Budgeting award was received for the 14th year in a row.

100% – Complete Village audit with no new material weaknesses.

- The 2020 audit was completed with no new material weaknesses.

100% – Develop 2022-2027 Village Long-Term Financial Plan.

- Developed and incorporated into the 2022 budget.

Goal 2: Financial Stability – 83.33%

75% – Mitigate impact of COVID-19 and pandemic related issues.

- Staff continues to monitor impacts of the pandemic.

100% – Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.

- Debt issuance was completed in early 2021.

75% – Implement ClearGov budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.

- Implementation is reflected in publication of the 2022 budget.

Goal 3: Collaborative Service Enhancements – 91.66%

100% – Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.

- Year to date in 2021, grants have surpassed \$300,000.

100% – Coordinate internal Financial Steering Committee.

- The internal Financial Steering Committee meets regularly to discuss a variety of matters, most recently the review and recommendation of new accounting software.

75% – Seek levy limit exemption for joint Public Safety Communication Center.

- Legislation has been drafted and sponsored by State Representative Deb Andraca.

2021 Community Collaboration Goals

Goal 1: Neighborhood Stability - 66.66%

50% – Enhance neighborhood and community identity and pride through the development of Village recognition programs.

- The myBlue program expanded as COVID-19 was further mitigated and neighborhood sectors were more engaged.

100% – Formalize and promote myBlue Neighbor Mediation Program.

- The Village has partnered with Mediation Services to provide mediation for neighbors and families.

50% - Develop Community Standards campaign focused on education, promotion, and enforcement of Village codes.

- Enhanced education, promotion, and enforcement through Village communication and myBlue/myCrew programs.

Goal 2: Community Enrichment – 66.66%

75% – Facilitate statutorily required 2021 Comprehensive Plan update.

- The Village is working with Vandewalle and Associates to complete the Comprehensive Plan. Public meetings are scheduled to be held and the final document should be completed in early 2022.

100% – Promote Village sponsored events and encourage community-based events.

- The Village was able to host Spring and Fall Clean Up Days, five Recycling Days, and the reimagined Fall Fest which had a tremendous turnout.

25% – Develop annual Citizens Academy program.

- Due to changing priorities in 2021, this goal was not pursued and will be a goal in 2022.

Goal 3: Cooperative Partnerships – 75%

50% - Identify community leaders to serve as myBlue partnership coordinators.

- The Police Department has identified three myBlue partnership coordinators.

75% - Quantify metrics to evaluate the effectiveness of the myBlue and myCrew programs.

- myBlue developed a reporting system through the ProPhoenix RMS program. myCrew is currently developing evaluation metrics.

100% – Implement Access Bayside sector mapping feature for issue identification.

- Due to software limitations, the Access Bayside program was not able to configure as such. However, an alternative process was implemented.

2021 Connected Communication Goals

Goal 1: Customer Service – 83.33%

100% – Develop formal customer service program standards.

- Service Level Agreements were established with Access Bayside. Days to Acknowledge is down 63% to .3 days and Days to Complete is down 15% to 7.2 days.

50% – Identify trending and reoccurring seasonal issues and develop public resource guides.

- The myBlue program has identified reoccurring issues in the community and the Village has communicated standards with residents.

100% – Develop a Communications Plan for all communication platforms.

- Themed days related to different departments were implemented, as well as a social media management system that allows social media to be posted to all platforms at once.

Goal 2: Virtual Services – 83.33%

100% – Enhance social media reach.

- Year to date in 2021, social media reach has increased 17%.

50% – Produce weekly Bayside Buzz and increase subscribers.

- The Bayside Buzz is sent to residents weekly, with additional emails throughout the year.

100% – Synchronize communications across available channels to provide consistent information and resources to residents.

- The implementation of SocialPilot, a social media management software, has allowed the Village to post to Facebook, Twitter, Instagram, and LinkedIn simultaneously.

Goal 3: DIY Resources – 100%

100% - Maintain Village website interface and update information weekly.

- Meetings and news are updated weekly with a focus on COVID-19 and vaccinations early in the year as well as seasonal topics as they arise.

100% - Enhance communication tools to educate and enable citizens in the use of online resources.

- The Bayside Buzz open rate is approximately 2.5 times that of the industry average.

100% - Promote Access Bayside and educate residents on the use of the platform.

- Access Bayside requests are up 21% from 2020 and four videos educating how to use Access Bayside were also produced.

2021 Service Excellence Goals

Goal 1: Performance Management - 100%

100% - Maintain organizational recognition for excellence in performance management.

- The ICMA Certificate of Excellence was issued to Bayside in October 2020.

100% – Update performance management tracking system and reporting.

- A tracking spreadsheet for all departments has been created and is being used to track year to date, month over month, and year over year comparisons.

100% – Update Village Strategic Plan.

- The Strategic Plan has been updated as part of the 2022 budget document.

Goal 2: Technological Advancement and Innovation – 91.66%

75% – Audit existing Information Technology system processes.

- The audit of Information Technology system processes is currently ongoing.

100% – Develop work plan for Building Services Department paperless permitting.

- Through Access Bayside, residents and contractors can submit building permit applications and payments completely online.

100% – Implement Next Generation 911 technology.

- The program was implemented and launched in September 2021. Community outreach efforts have educated the technology to all North Shore communities.

Goal 3: Employee Development – 41.66%

50% – Update and implement leadership succession plan.

- Progress has continued throughout the year. A Deputy Director was hired in the Bayside Communications Center, the process to promote a Lieutenant in the Police Department has begun, and there have been 10 new hires in 2021.

25% – Review and implement areas identified in CVMIC Safety and Human Resources Audit.

- Staff is currently working through policy updates, implementation of Active Shooter protocol, and evacuation plans.

50% – Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.

- A new appraisal system has been implemented. Staff is evaluating the system and performing quality control on the process as next steps.

2021 Sustainable Resilience Goals

Goal 1: Environmental Infrastructure - 83.33%

100% - Administer Emerald Ash Borer and Urban Forestry Management Plan.

- As part of the plan, the Department of Public works organized the planting of 164 trees and the removal of 158 dead trees and stumps.

50% – Update Sanitary Sewer Public and Private Inflow and Infiltration Program.

- Implementation of Pilot Program with Milwaukee Metropolitan Sewerage District on Bay Point Road and Hermitage Road.

100% – Conduct analysis of capital assets and develop replacement life cycle.

- Update of the 5-year Capital Improvement Program and completion 20 year road replacement schedule.

Goal 2: Stormwater Mitigation – 83.33%

50% – Update stormwater management plan requirements

- Staff solicited proposals, selected an engineer, and the study has begun, scheduled to be completed in 2022.

100% – Expand right-of-way stormwater management infiltration program.

- Village fee schedule update includes fees for the new program.

100% – Implement Phase 2 Fairy Chasm Stormwater Management Plan.

- Department of Public Works replaced 31 culverts and 3,800 feet of ditch line repairs were completed.

Goal 3: Environmental Stewardship – 100%

100% – Develop environmental educational materials.

- Implementation of the Grow Solar program and fall leaf mulching program.

100% – Identify cost-effective disposal partnerships to address collection materials.

- The Village hosted Clean Up and Recycling Days from April through October. A partnership with Greenlight Recycling has allowed the Village to dispose of many items for residents in a cost-effective way. Curby's Compost works with the Village residents to compost yard materials.

100% – Analyze alternative energy sources for Village facilities, equipment, and operations.

- The solar array installed on the DPW building has produced 73.2 Mega Watt Hours as well as the equivalent of planting 856 trees and has saved 113,327.1 pounds of carbon dioxide emissions. The Police Department has replaced an aged squad with a new hybrid squad.

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 adopted five 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 sound financial management and future financial stability.
 - Sound Management
 - Financial Stability
 - Collaborative Service Enhancements

- **Community Collaboration:** Maintain equitable, diverse, and inclusive community partnerships.
 - Neighborhood Stability
 - Community Enrichment
 - Cooperative Partnerships

- **Connected Communication:** Provide proactive, reliable, and transparent communications.
 - Customer Service
 - Virtual Services
 - DIY Resources

- **Service Excellence:** Provide solution-based innovative services.
 - Performance Management
 - Technological Advancement and Innovation
 - Employee Development

- **Sustainable Resilience:** Provide environmental stewardship and promote future resilience.
 - Environmental Infrastructure
 - Stormwater Mitigation
 - Environmental Stewardship

Performance Measurement

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

- Fiscal Integrity
- Service Excellence
- Connected Communication
- Sustainable Resilience
- Community Collaboration

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.

In 2021, 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 performance measurement 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 budget, 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 approximately 25 jurisdictions receiving the Certificate of Excellence, and one of approximately 60 recognized overall. This is the twelfth 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?

- The average assessed home value in 2021 was \$398,995.
- The Village meets its general fund balance policy of 25%.
- Police issue, on average, 1,308 warnings a year, while the average for citations is 1,475.
- The Village experiences an average of 35 crimes per year.
- The Bayside Communications Center processes over 117,000 call per year.
- 5% 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 23.8% for family and 31% for single.
- The Village's workers comp mod factor will remain .74 in 2022.
- The Village website is visited an average of 42,000 times per year which is above our target of 40,000.
- Approximately 2,190 people receive the Bayside Buzz each week.
- Crews spend an average of 1,291 hours collecting loose and bagged yard waste.
- Approximately 175 garbage special pick-ups were conducted in 2021.
- DPW collected approximately 1,300 tons of garbage and 550 tons of recycling in 2021.
- The leaf vacuum is used for an average of 347 hours of collection each year.
- DPW crews spend an average of 472 hours removing snow and ice.
- Crews clean over 26,000 feet of sanitary sewer each year.
- Roughly 450 building permits will be issued in 2021.

Fiscal Integrity

Provide sound financial management 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:

- Awarded \$337,293.23 in grant funding.
- 2021 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	Status	Goal
Revenues	Budget Variance	.5%	1%	■	Increase
Expenditures	Budget Variance	-.05%	-2%	■	Decrease
Monthly Finances	Completion Date (Days)	7 days	5	■	Maintain
Annual Audit	Material Weakness	≤ 2	1	■	Maintain
Bond Rating	Maintain Aa2	Aa2	Aa2	■	Maintain
Fund Balance	Policy Adherence	25%	29%	■	Maintain
Grant Dollars Awarded	Awards Secured	\$100,000	\$337,293.23	■	Maintain
GFOA Award	Awards Received	Yes	Yes	■	Maintain
CAFR Award	Awards Received	Yes	Yes	■	Maintain

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.

*Status of metric

■ Green: Meets Target

■ Yellow: Caution

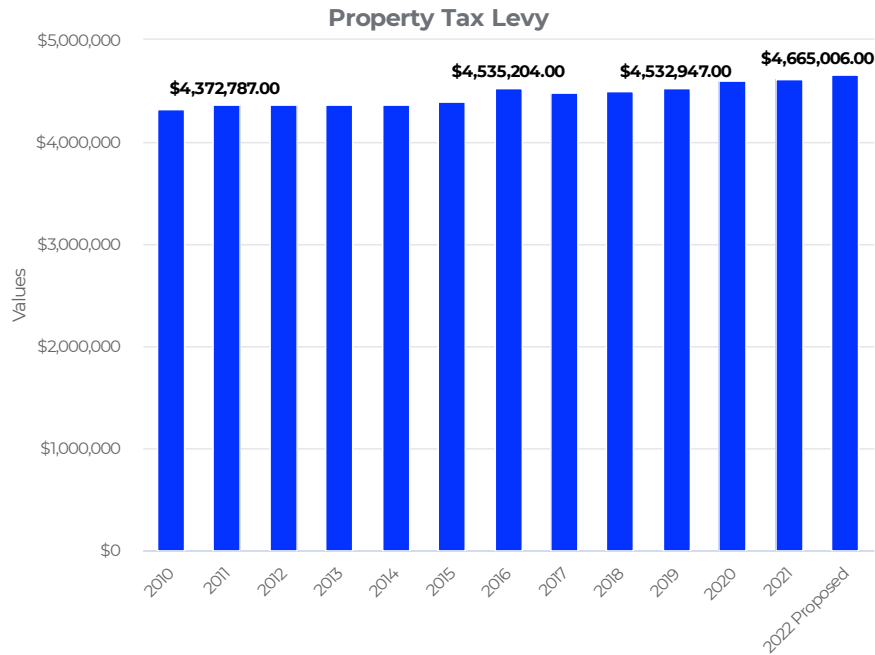
■ Red: Requires Action

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 2022, the property tax levy has increased 7.9%. 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.

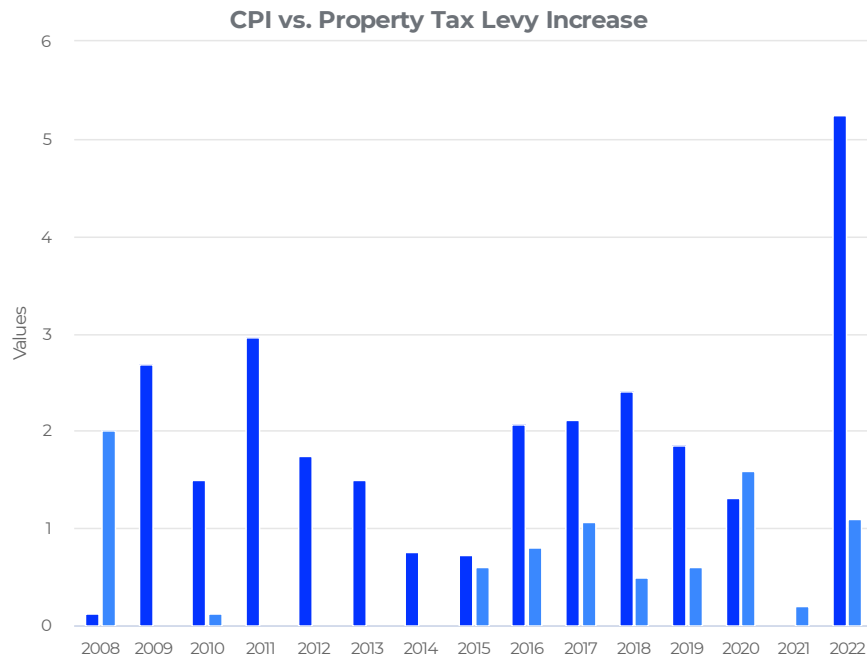


CPI vs. Property Tax Levy Increase

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 2021, the overall property tax levy has increased \$215,157 or 4.89% while CPI has increased 14.79%. In the last 12 years, property taxes have increased by 6.70% while the CPI has increased by 26.75%.

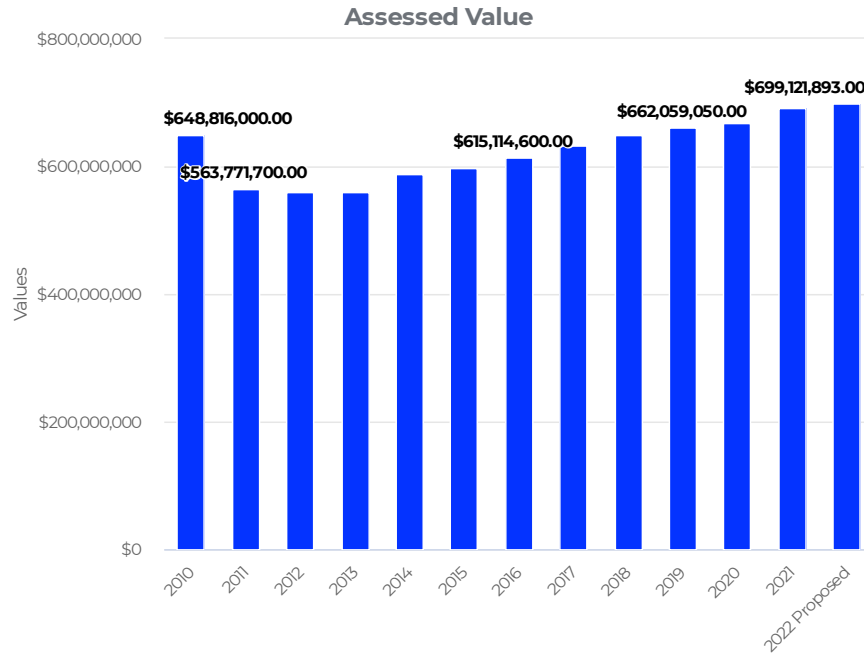


Assessed Value

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 2021, assessed value increased by 6.70%. At the lowest point in 2013, total assessed value had decreased by 13.1%. However, the total assessed value has increased by 22.81% between 2013 and 2021.

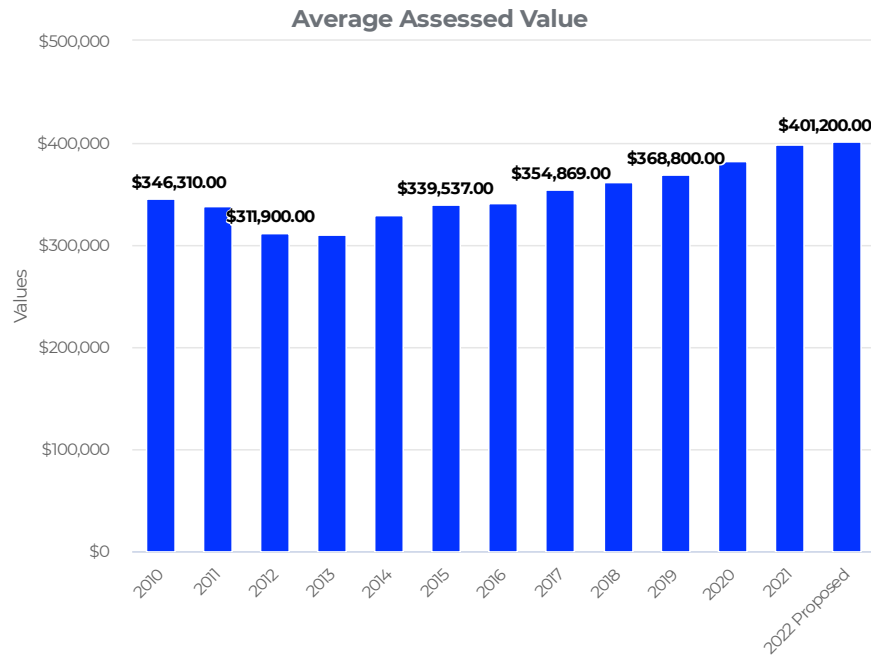


Average Assessed Value

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 \$398,995 in 2021. Assessed values have made a full recovery from the Great Recession.

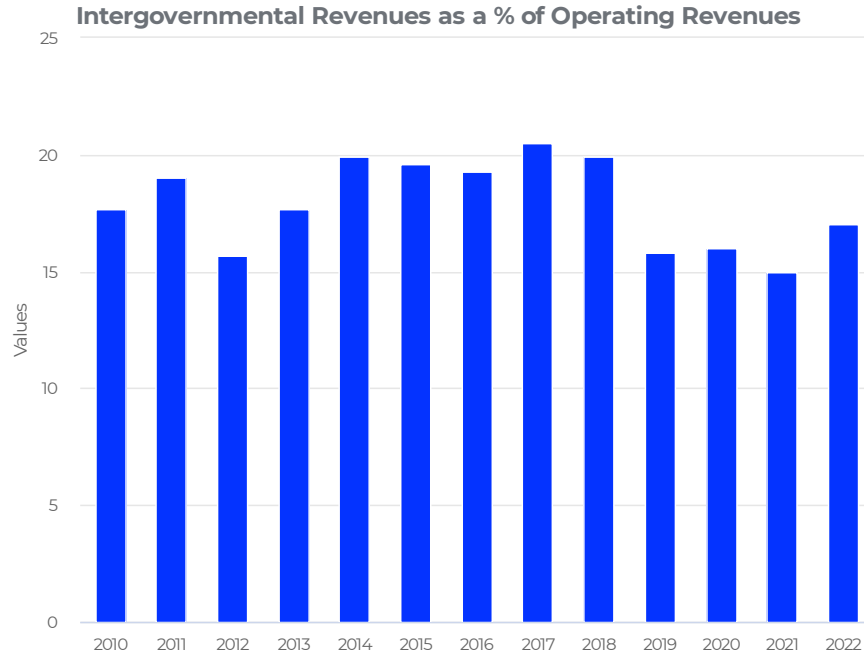


Intergovernmental Revenues as a % of Operating Revenues

Formula: Intergovernmental Operating Revenues/Gross Operating Revenues

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

Analysis: On average during the study period, intergovernmental revenues were 18% of operating revenues. Overall, the trend indicates that the Village intergovernmental revenues as a percent of operating revenue continue to decrease, primarily as a result of lagging state aids.

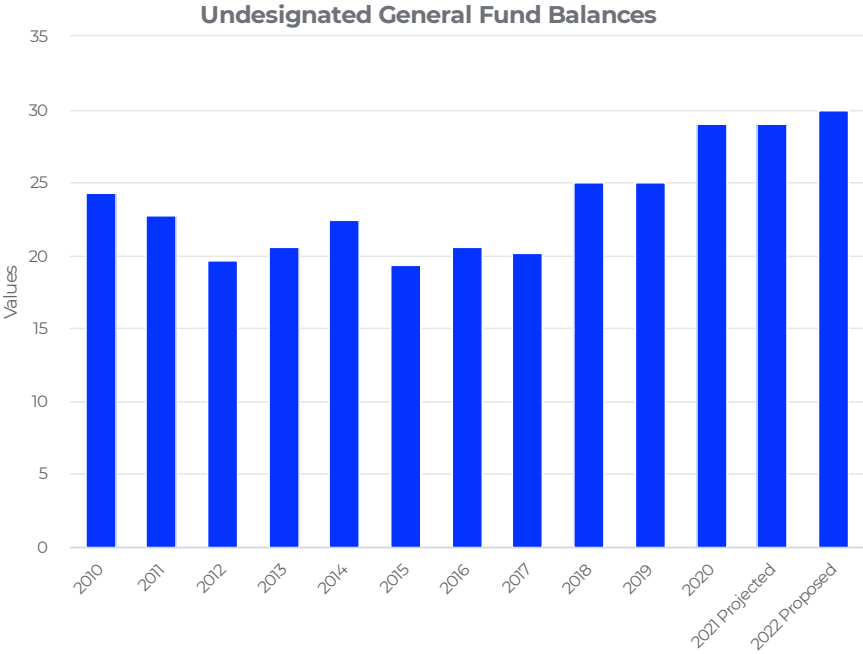


Undesignated General Fund Balances

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 solid position since it has maintained a percentage between 19.4% (2015) and 30% (2020). In 2018, the Village updated its fund balance policy. This policy sets a goal of maintaining a fund balance of at least 25%, up to 30%, of budgeted general fund appropriations. In addition, amounts over the specified General Fund Balance are allocated to the Capital Reserve, Reserve Funds, Long-Term Financial Fund, and Road Reserve Fund.

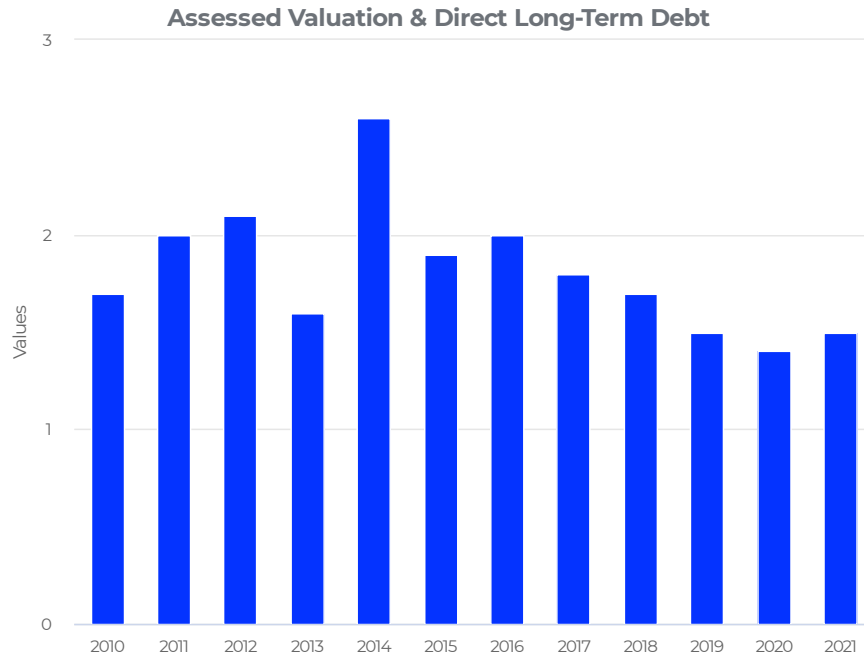


Assessed Valuation & Direct Long-Term Debt

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

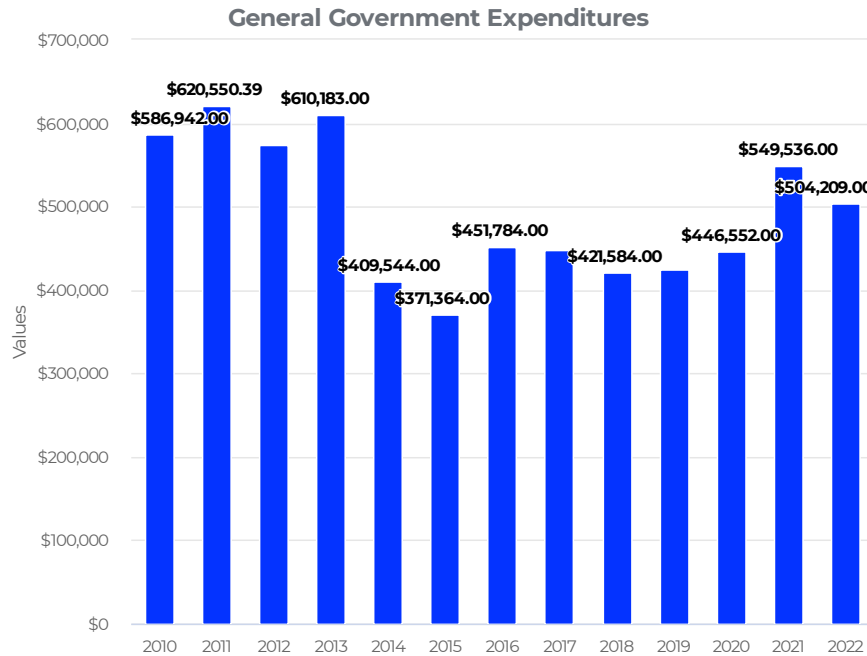
Description: "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).

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 1.85%. State Laws allows for up to 5.0%. Of the Village's debt, 1.9% of the total relates to the North Shore Fire Department borrowing. Overall, this indicator is fairly strong for the Village.



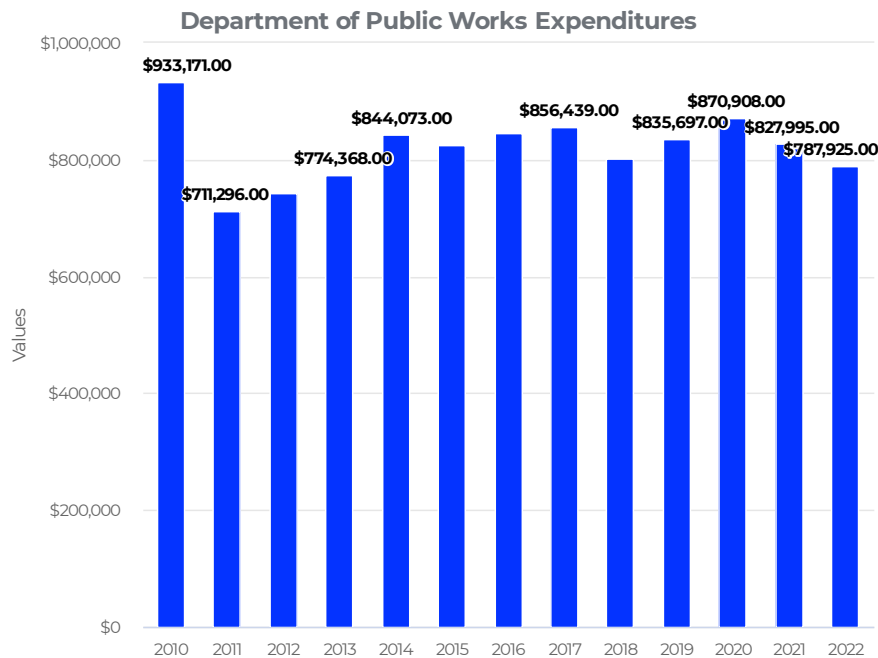
General Government Expenditures

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



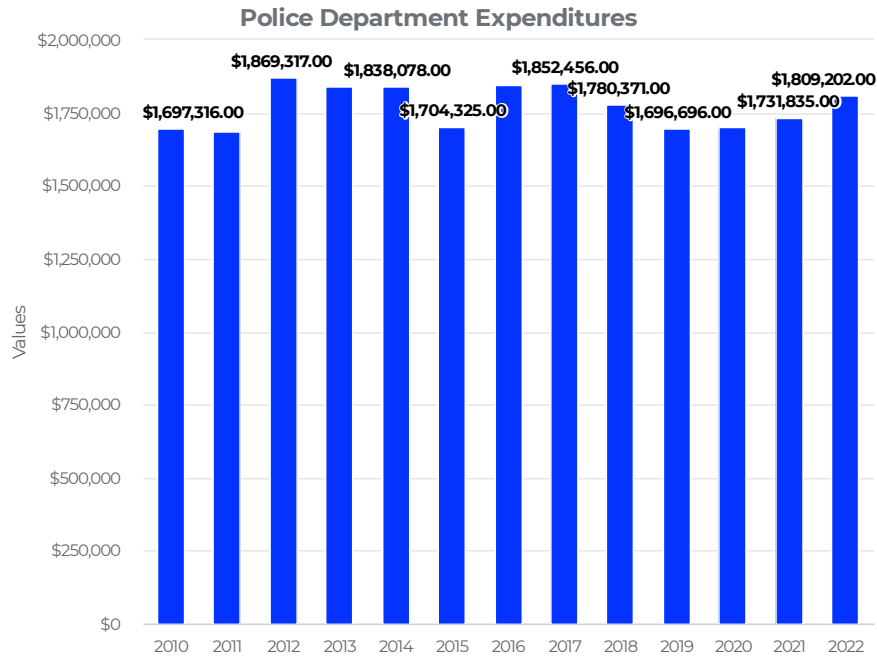
Department of Public Works Expenditures

Description: Department of Public Works is responsible for the upkeep of Village owned property and assets. They make sure that the Village is well-kept 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.



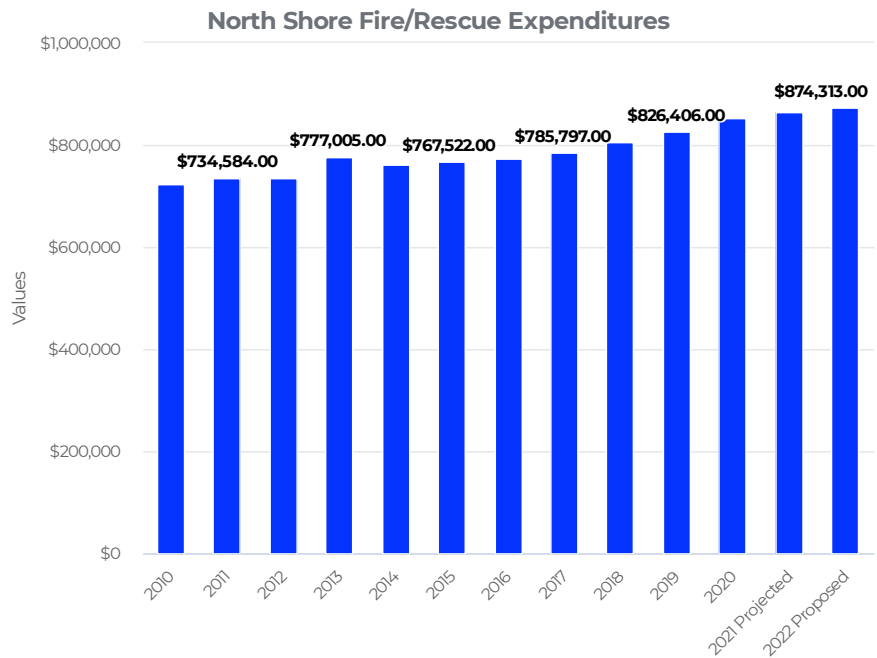
Police Department Expenditures

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.



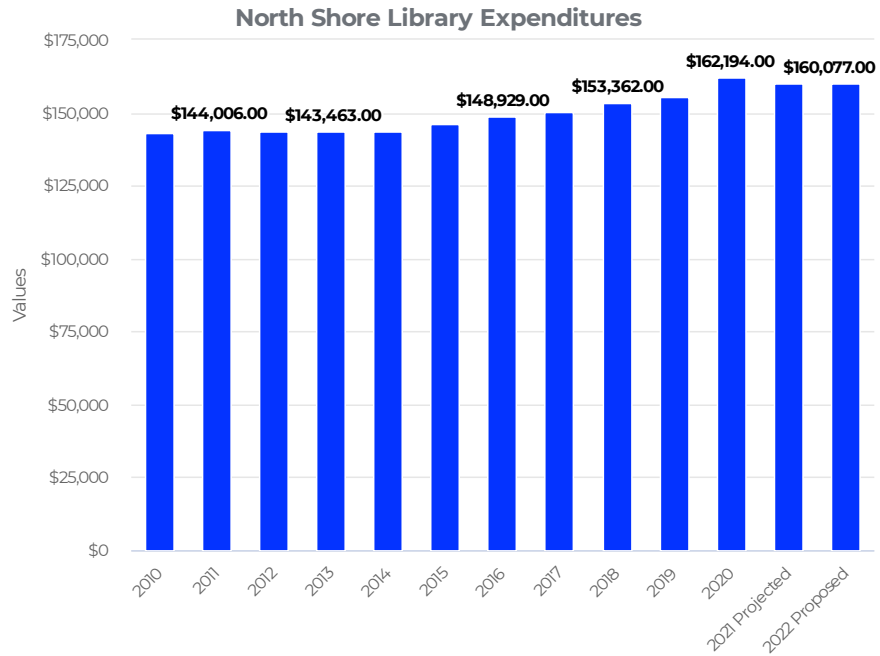
North Shore Fire/Rescue Expenditures

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.



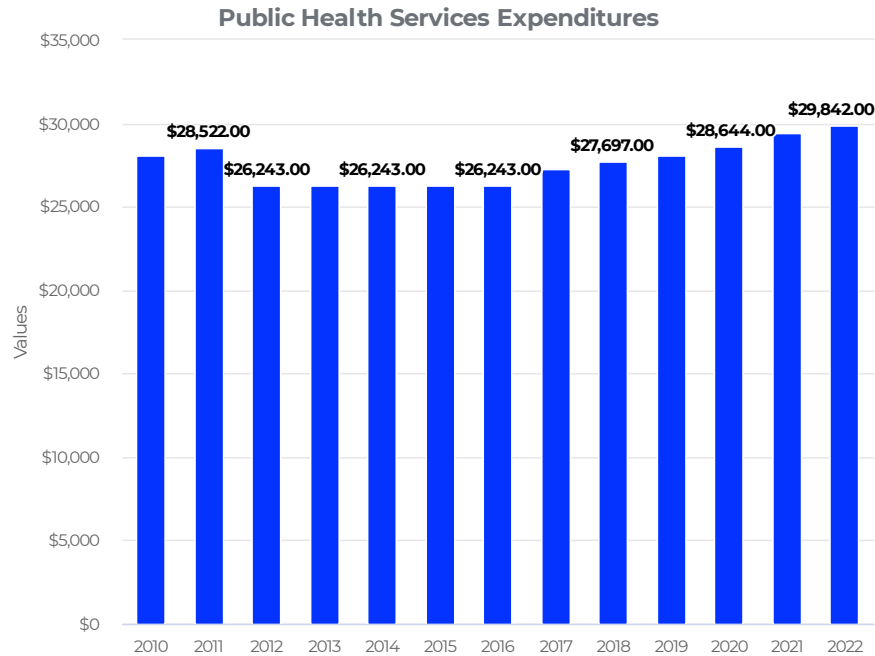
North Shore Library Expenditures

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.



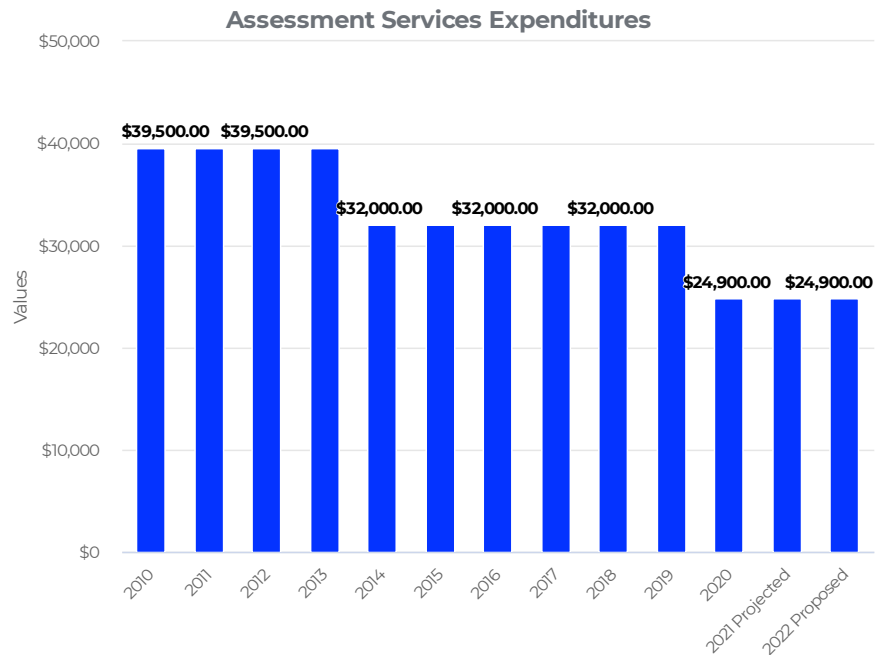
Public Health Services Expenditures

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.



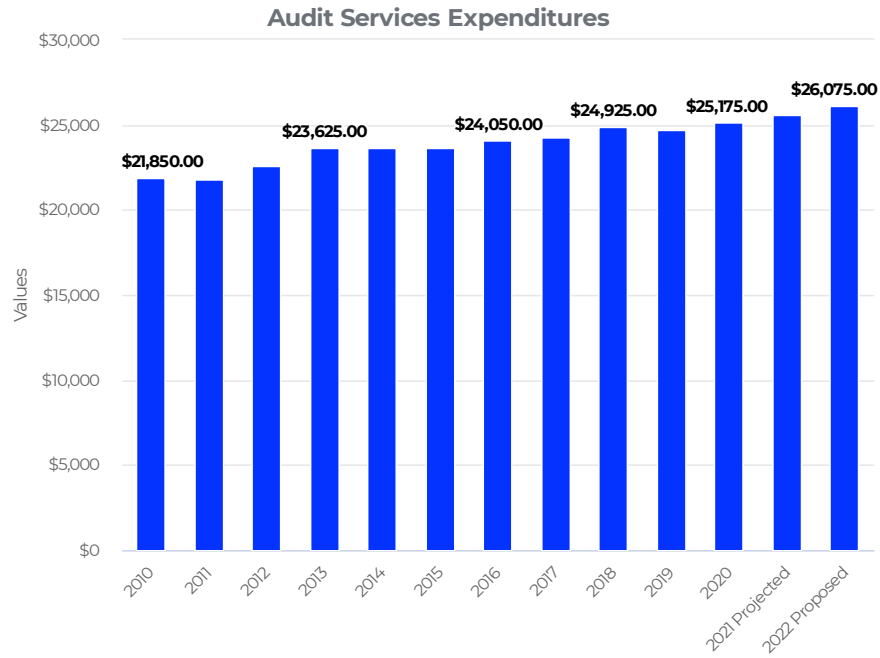
Assessment Services Expenditures

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.



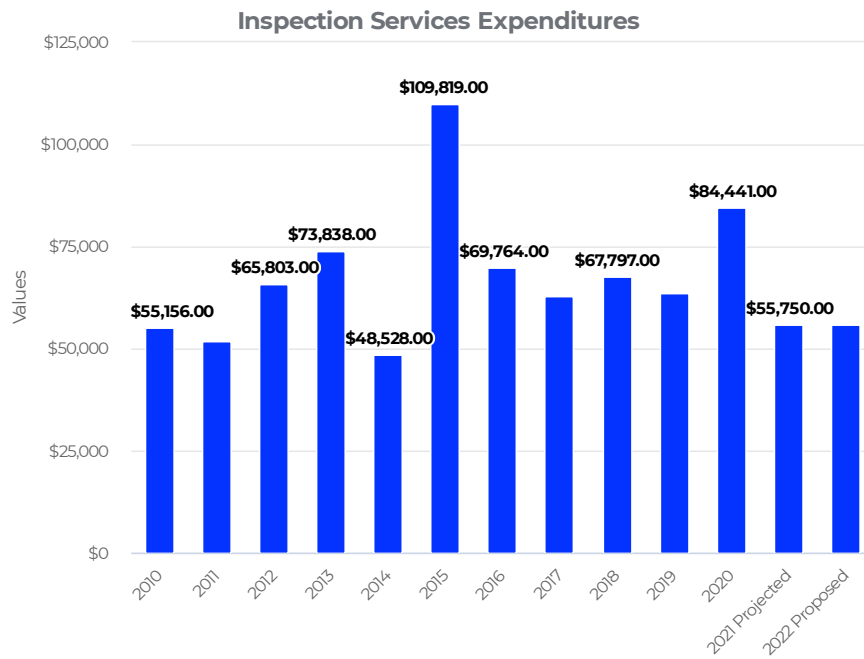
Audit Services Expenditures

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



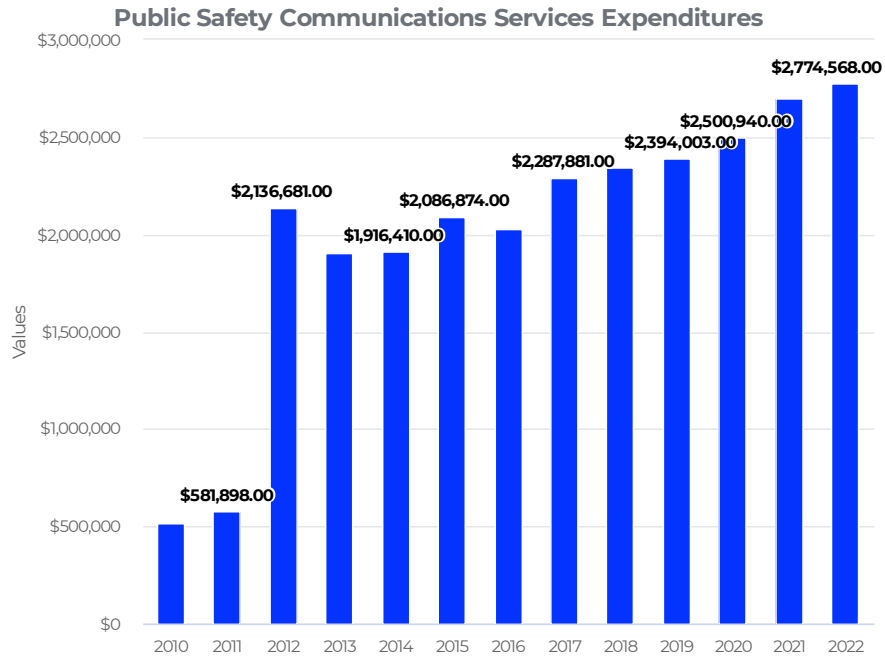
Inspection Services Expenditures

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



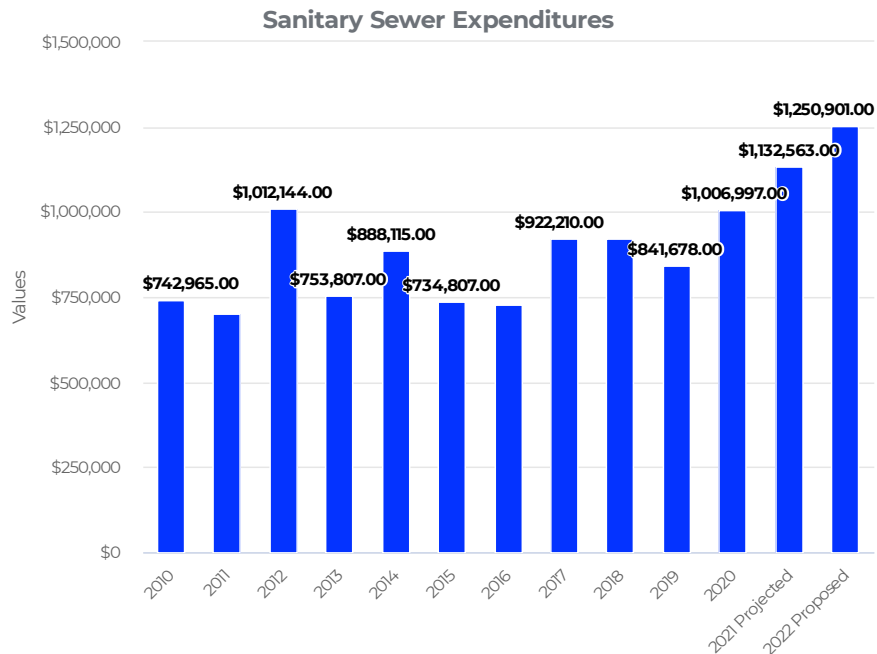
Public Safety Communications Services Expenditures

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



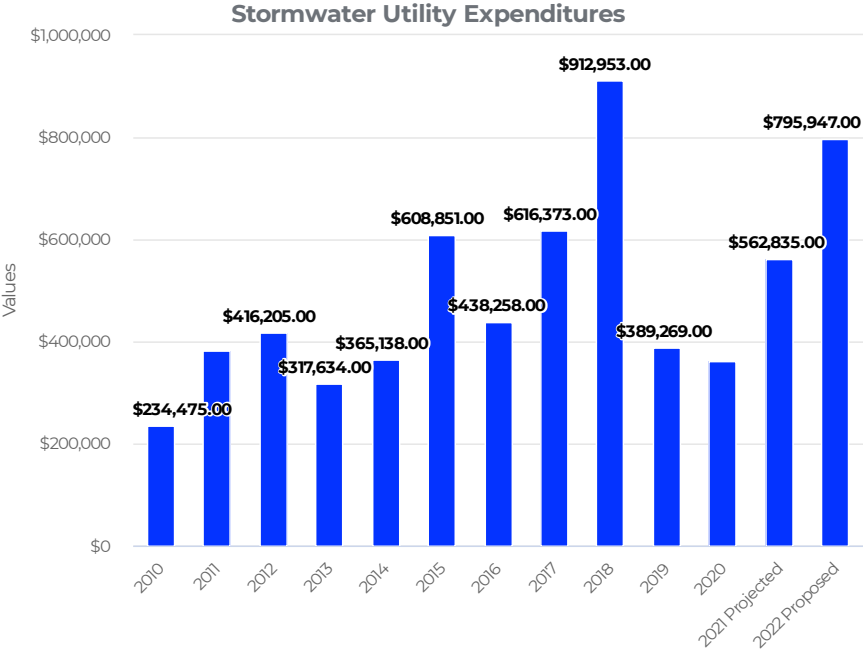
Sanitary Sewer Expenditures

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



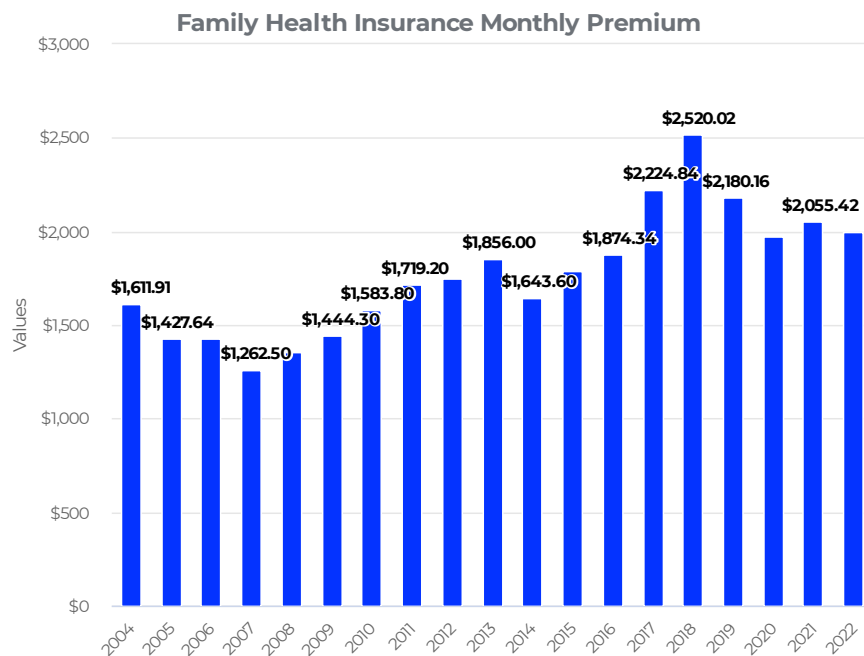
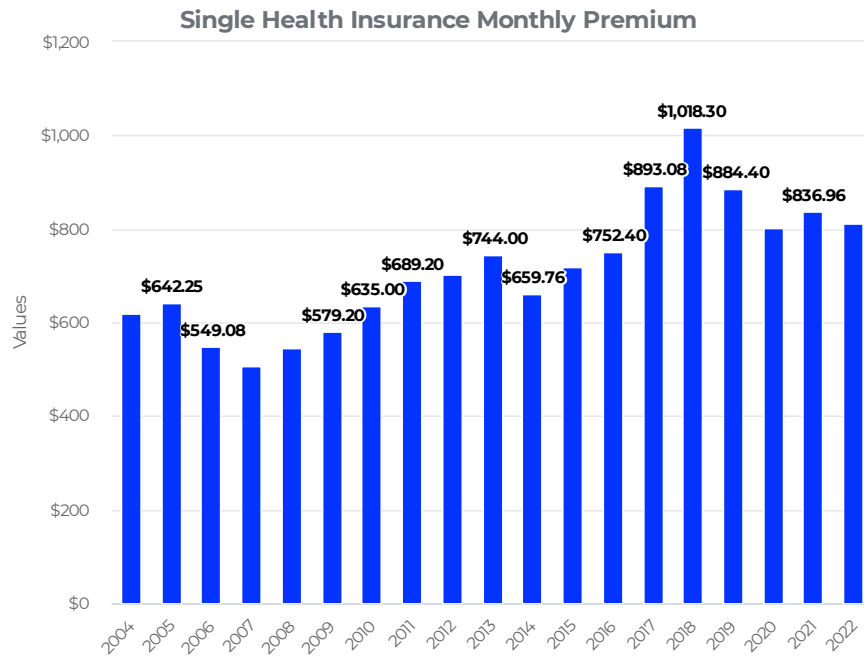
Stormwater Utility Expenditures

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



Health Insurance Monthly Premiums

Description: Personnel is one of the largest cost centers, specifically health insurance. From 2004 to 2021, the single health insurance monthly premium has increased by 35% while the family has increased by 27.5%. Some revisions to the insurance were made in 2014 and the Village joined the State Health Plan in 2018.

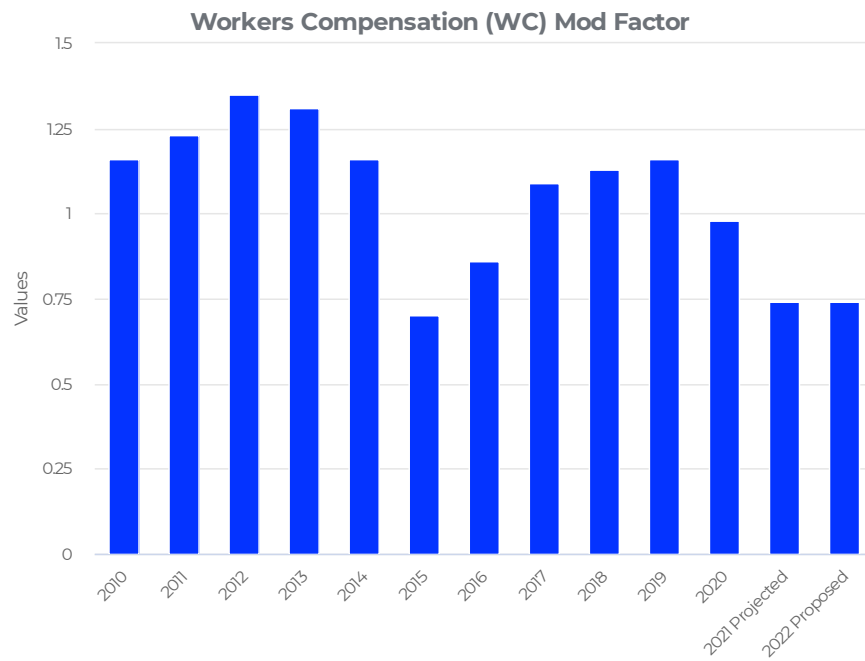


Workers Compensation (WC) Mod Factor

Description: A worker's compensation mod factor represents whether 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 worker's compensation mod factor provides the Village with a risk measurement and correlation to workers compensation premiums.

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

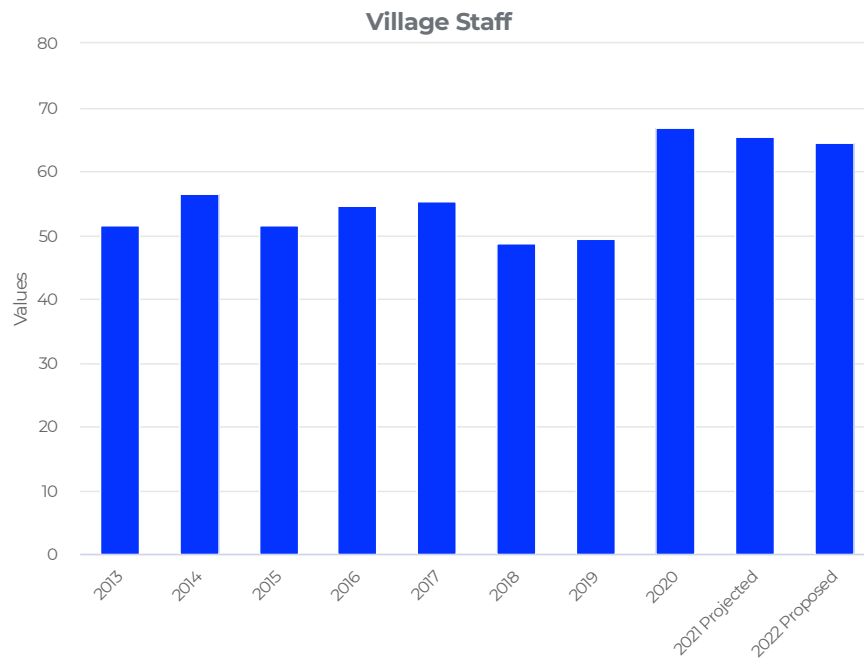


Village Staff

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 North Shore Library Services Agreement, the Village became the fiscal agent for the Library and assumes employment responsibility for the North Shore Library employees, thus increasing the full-time equivalency from 49.4 to 64.5 in 2021.



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:

- 42 second dispatch call handling time
- Cleaned 26,000 feet of sanitary sewer main
- Patrolled an average of 298 miles per day
- Replaced 14 driveway culverts
- Completed 176 special pick-ups

Metric	Measurement	Target	Most Recent	Status	Goal
Police Visibility	Miles Driven per Shift	38	38	■	Increase
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	42	■	Maintain
Fire/EMS Response Time	Arrival at Scene	6	5 min, 36 sec	■	Maintain
Garbage/Recycling Collection	Route Completion Time (Hours)	11	11	■	Decrease
Value of Services Provided	Survey	80%	95%	■	Maintain
Yard Waste Collection	Schedule Compliance (Hours)	72	88	■	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	■	Maintain
Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	26,000	■	Maintain
Organizational Accreditation	Departments	2	2	■	Maintain

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 information detail and rationale for setting measures and key targets.

*Status of metric

■ Green: Meets Target

■ Yellow: Caution

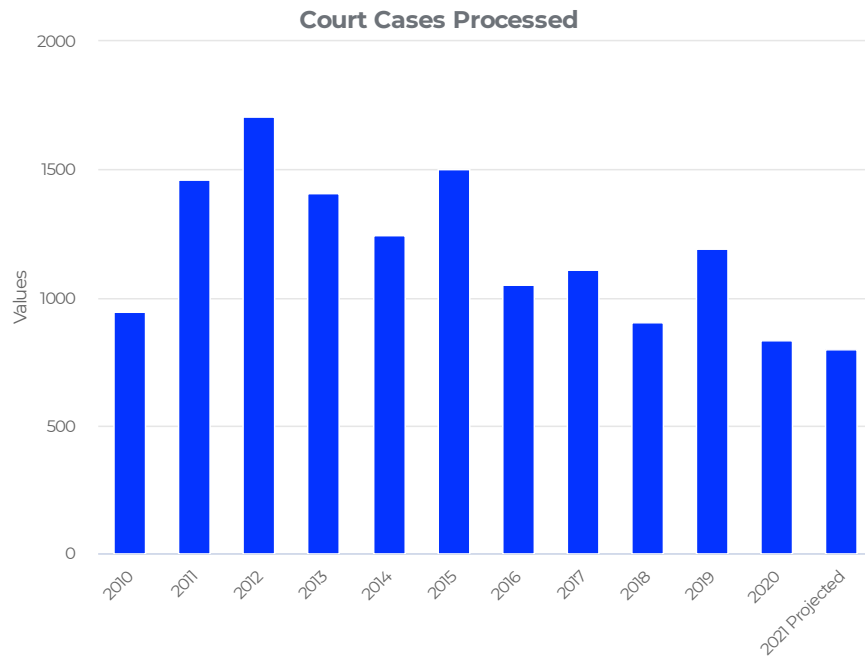
■ Red: Requires Action

Court Cases Processed

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

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

Analysis: The number of cases processed from 2011 through 2015 averages much higher than the numbers from 2008, 2010, and 2016 through 2019. Court cases processed decreased in part due to joining the North Shore Municipal Court and the COVID-19 pandemic.

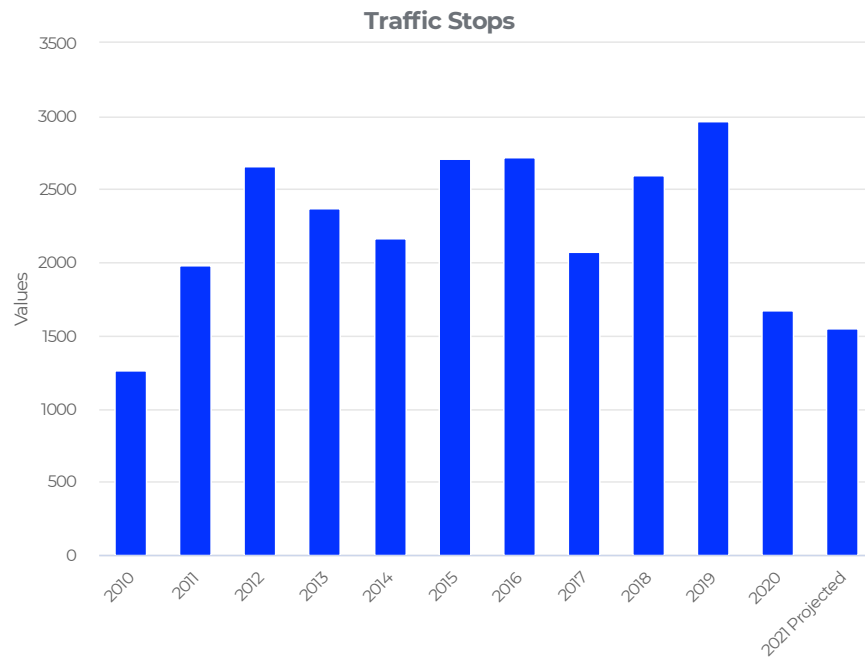


Traffic Stops

Description: A surrogate measure of officer performance that uses the number of encounters that a police officer has with a motorist suspected of violating a traffic law. A traffic stop will result in a verbal warning or written citation issued to the driver. It may also result in an arrest or a documented field interview of a suspect. The officer has wide discretion and authority to decide the outcome of the stop.

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

Analysis: Fluctuations in the number of traffic stops are a result of variation in manpower during the decade and the pandemic in 2020 with fewer drivers on the road. Traffic stops are an investigative tool and may indicate how proactive a police officer is in detecting and preventing crime and driver misconduct.

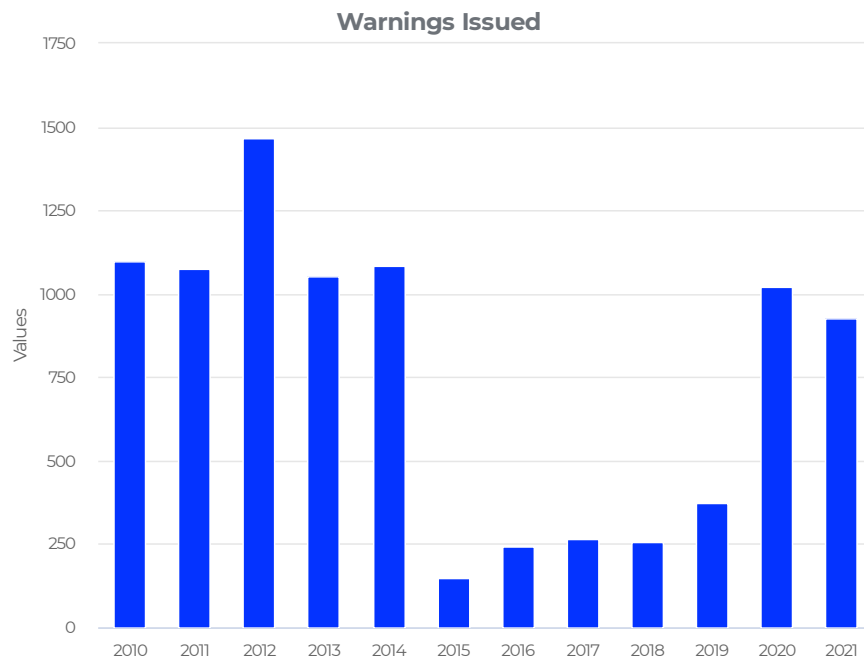


Warnings Issued

Description: A surrogate measure of officer performance that uses the number of courtesy explanations of a violation given by police officers annually. Prior to 2015, a written document was issued to a motorist as a “receipt” of the traffic stop where the officer decided not to issue a citation. In 2015 the data collection method changed to record warnings into the automated records management system and not rely upon written receipts. Written receipts are no longer issued.

Purpose: A warning is an outcome and is used as a communications tool for the benefit of the motorist whom the officer feels would benefit more than if issued a citation or correction notice. It is given in the spirit of education and good will.

Analysis: Police officers are expected be fair and impartial in their traffic enforcement, giving a voice to the motorist before deciding on an outcome (e.g. citation, correction notice, or warning). Officers strike a balance in their enforcement strategy by using warnings. The number of warnings may indicate how empathetic the officer is to the motorist. Warnings issued generally should not exceed 33% of citations issued per officer.

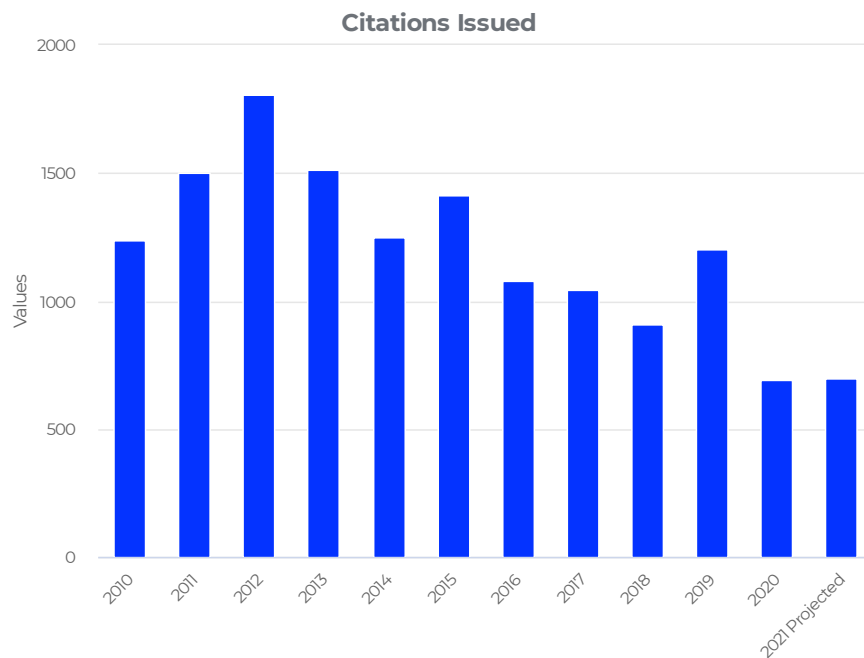


Citations Issued

Description: A surrogate measure of officer performance that uses the number of correction notices and citations issued by police officers on an annual basis. In 2015 the data collection method changed to record correction notices as a citation. A citation (or ticket) is a summons issued by law enforcement to somebody who violates traffic laws or Village ordinances that may result in a fine. A correction notice is a citation that will result in a fine or other penalty if the non-moving violation is not corrected within an established timeframe or deadline. A warning is a courtesy explanation of the violation observed that does not carry a potential penalty.

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

Analysis: Police officers are expected to record their traffic stops in the form of a citation or, if a warning is issued, into the automated records management system. Police officers are expected to be vigilant in their enforcement of traffic law and Village ordinance; there is no “quota” or minimum number of citations/warnings (contacts) however the Chief expects one contact per shift per officer, or 2,800 contacts annually.

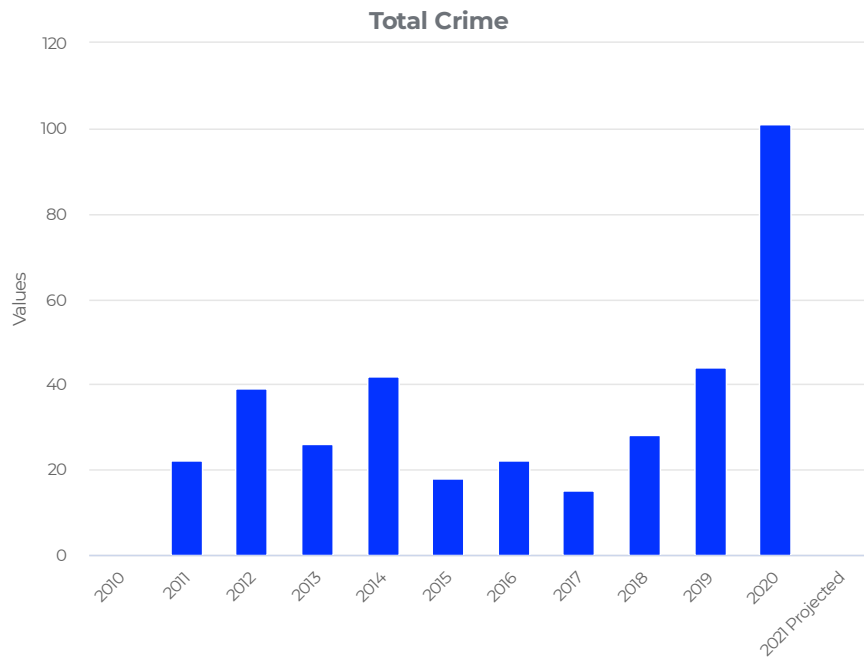


Total Crime

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.

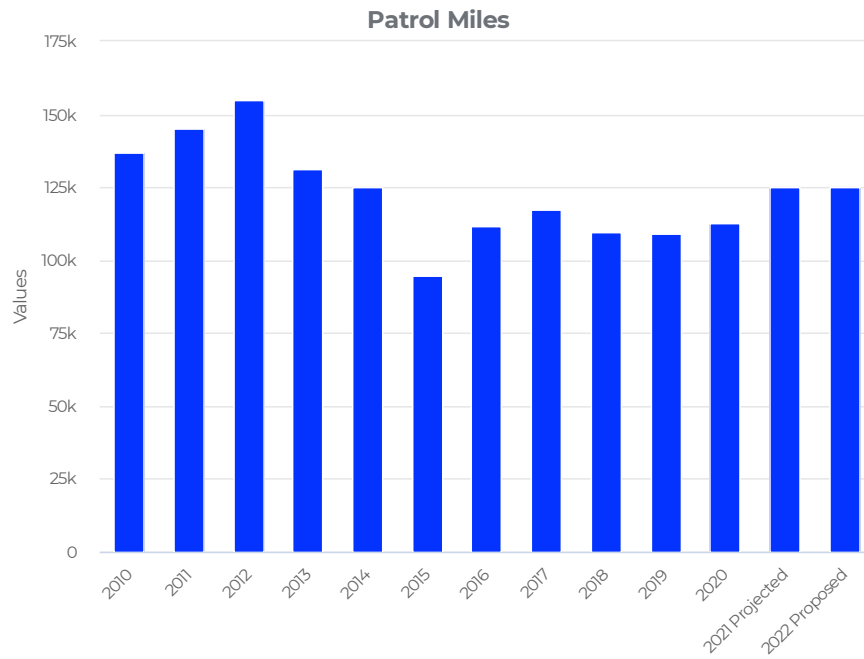


Patrol Miles

Description: A surrogate measure of officer performance that uses the annual number of miles a police officer drives while on duty.

Purpose: Bayside strives for prevalent public safety visibility and presence.

Analysis: To meet minimum department goals, officers are expected to drive 35 to 38 miles per shift with an interval of each street in their patrol area at least once in 8 hours (some streets will be patrolled more often). With an average minimum staffing of 2.7 officers per shift, the annual miles patrolled is 109,000 miles.

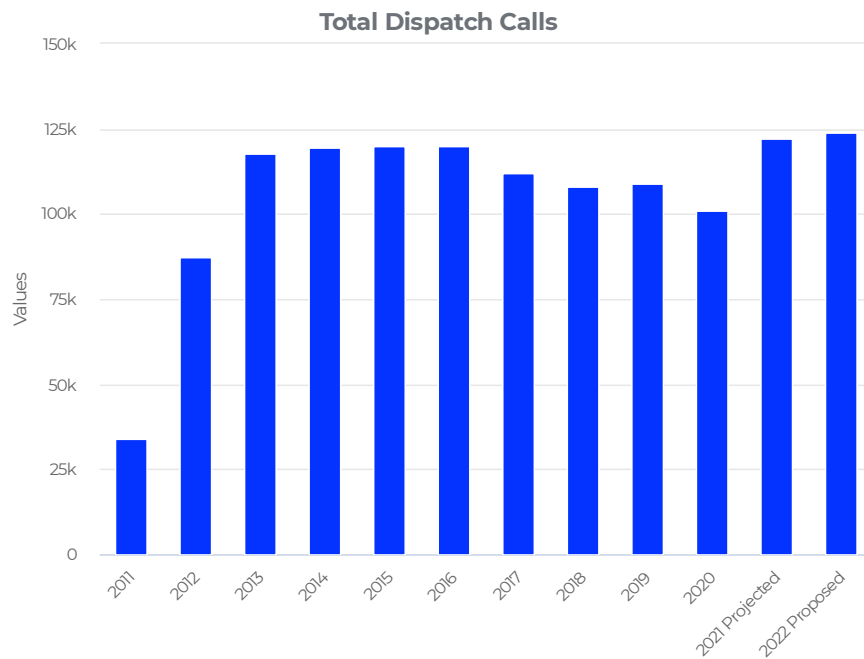
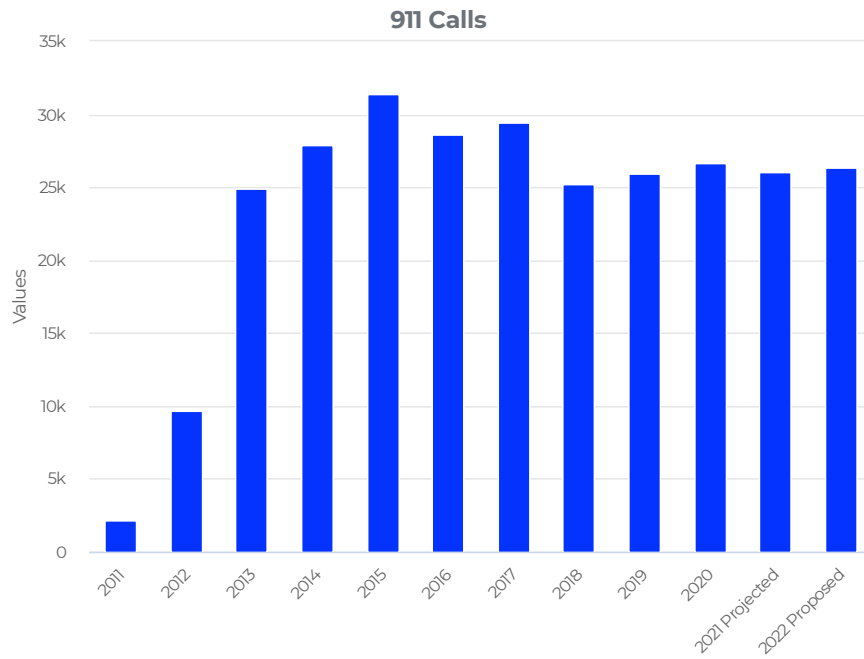


Dispatch and 911 Calls

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.

Analysis: Total dispatch and 911 calls have increased over the past decade. Total calls, from 2014-2019, have decreased by 8.76% while 911 calls have decreased by 6.83% during the same time period. Since 2013, the average and median number of total call is 115,246 and 117,868, respectively. The average and median 911 calls are 27,638 and 27,880, respectively.

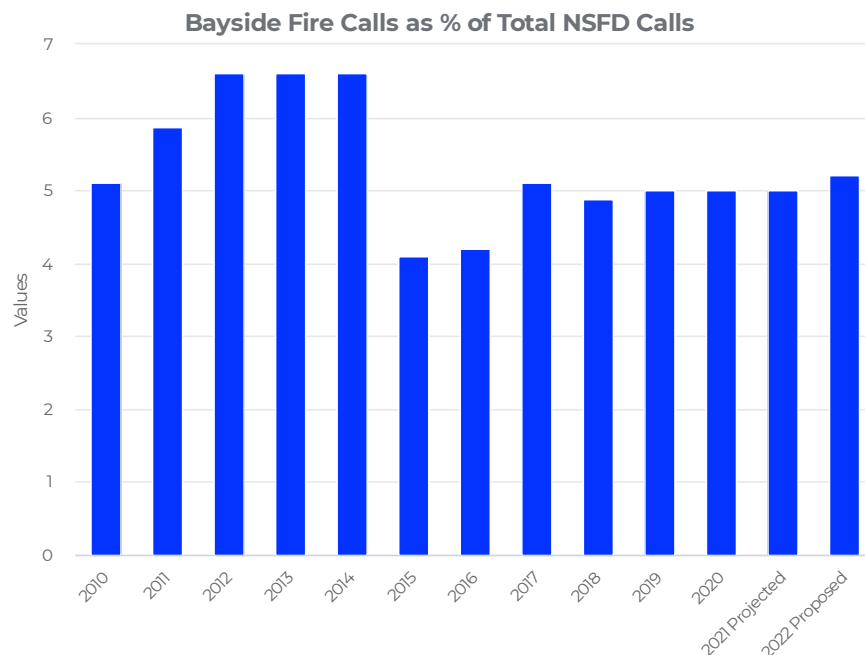
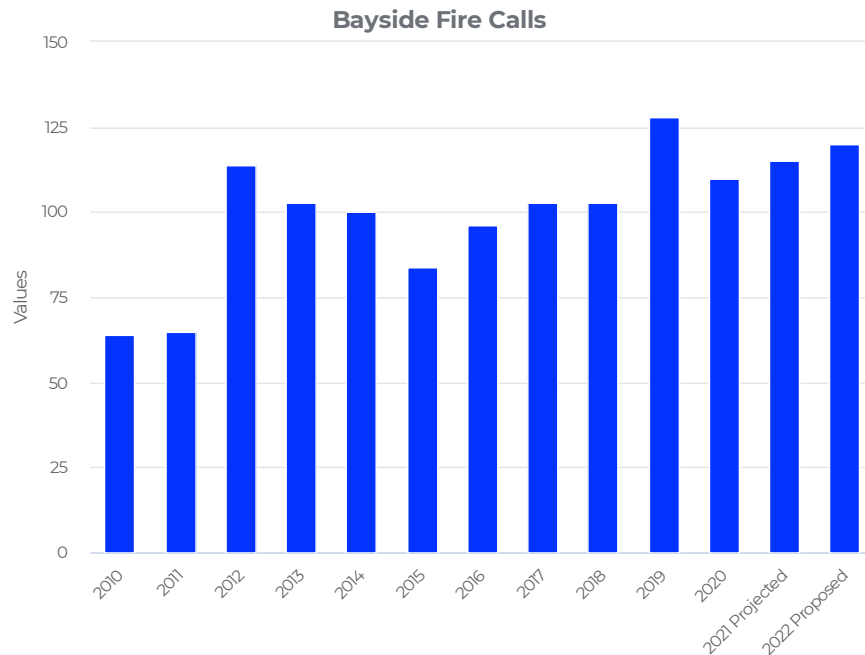


Bayside Fire Calls

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

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

Analysis: Calls have increased by 71.88% between 2010 and 2020, primarily 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.

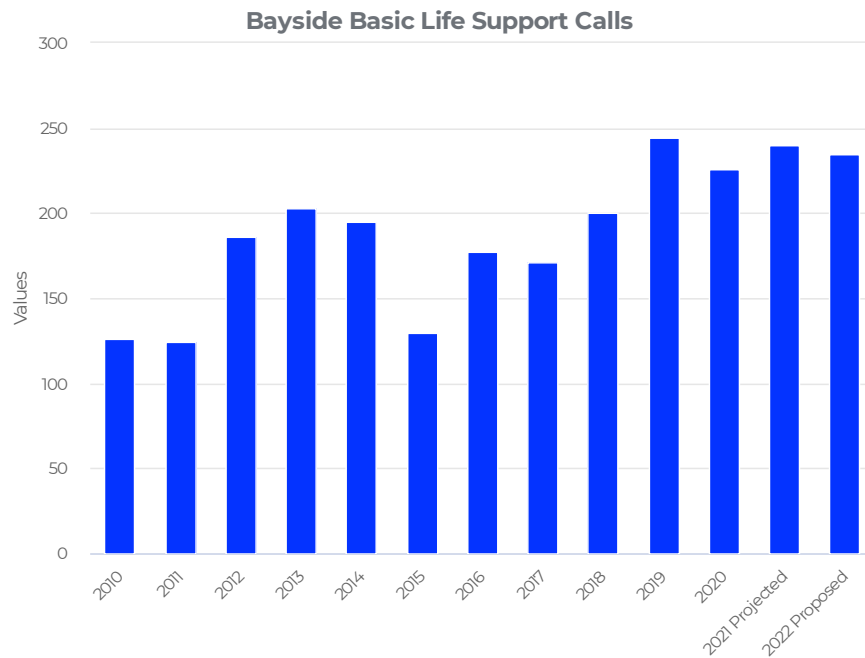


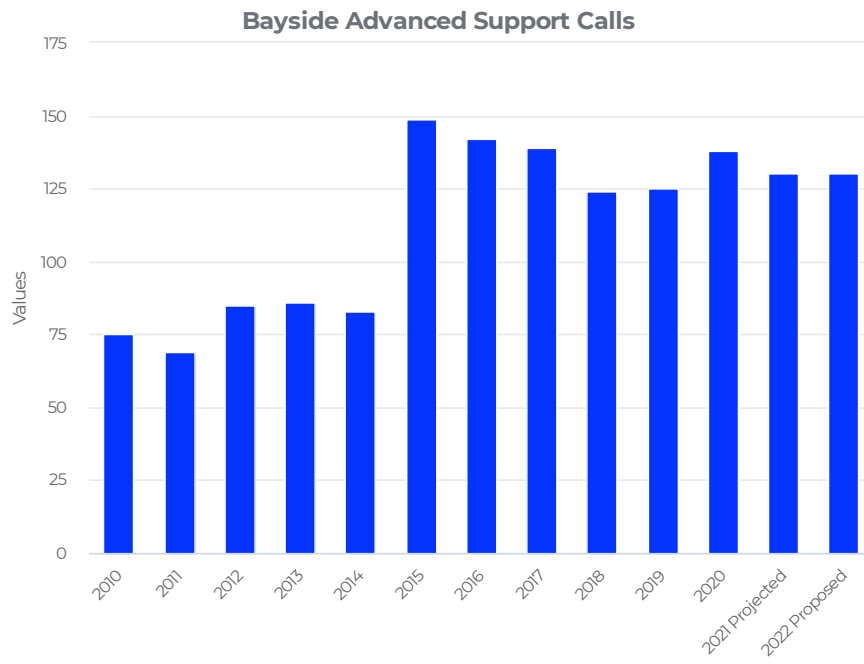
Basic and Advanced Life Support Calls

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.

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



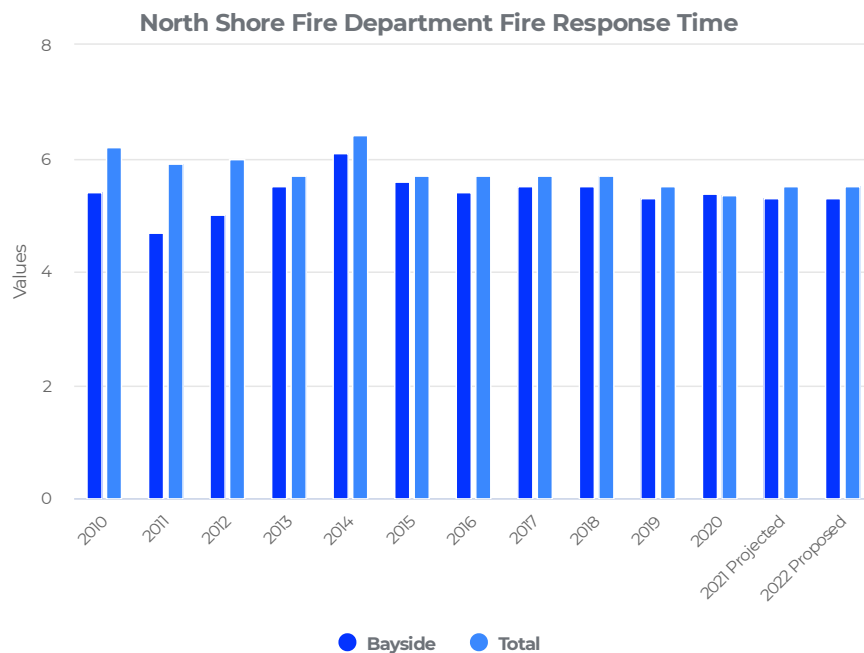


North Shore Fire Department Fire Response Time

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

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

Analysis: 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.

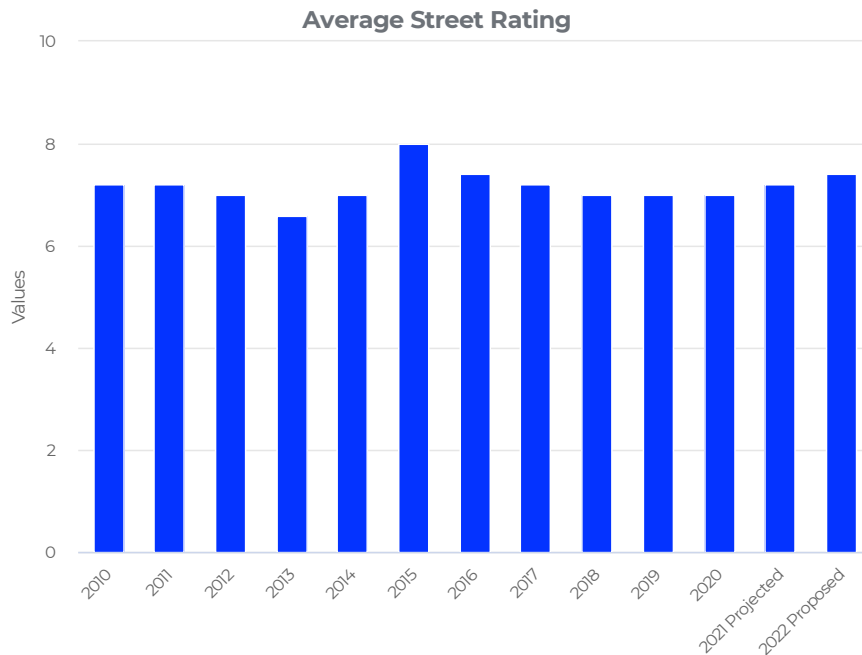


Average Street Rating

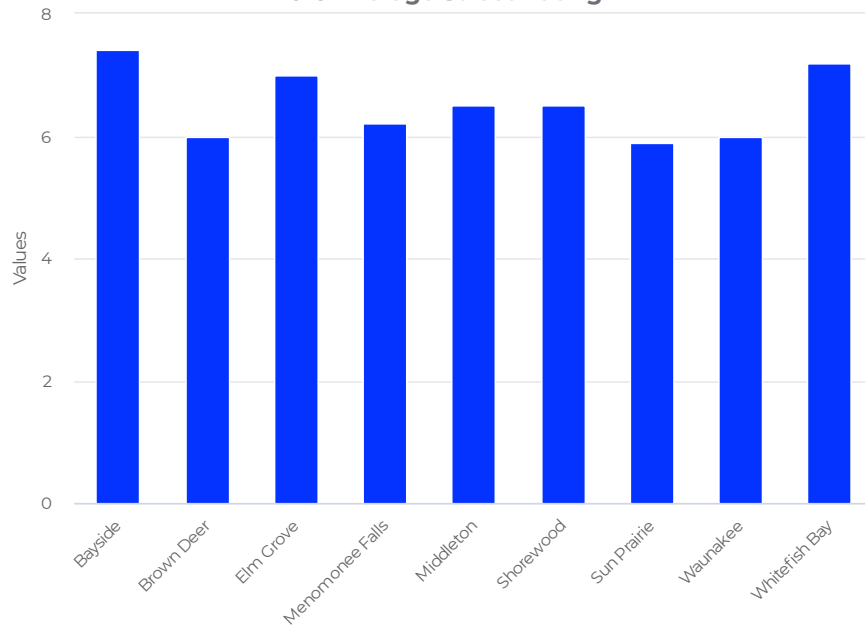
Description: Street rating is based off the Pavement Surface Evaluation and Rating (PASER) system. This system was developed to create a standardized mean of categorizing road conditions and prescribing treatment conditions. Roads are given a value of one through ten with ten representing new roads with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

Purpose: The purpose of tracking street rating 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 seven (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.



2016 Average Street Rating

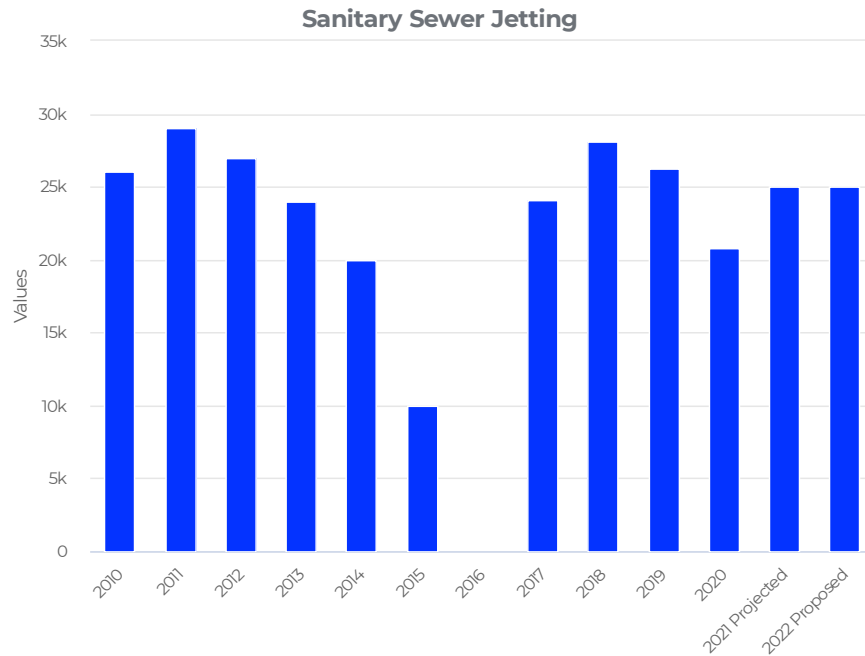


Sanitary Sewer Jetting

Description: Sanitary sewer jetting refers to the 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 the lines every five (5) years. To accomplish this cleaning, the Village must complete 26,000 feet on an annual basis.

Analysis: The Village has average 27,000 feet of sewer jetting between 2018 and 2020.

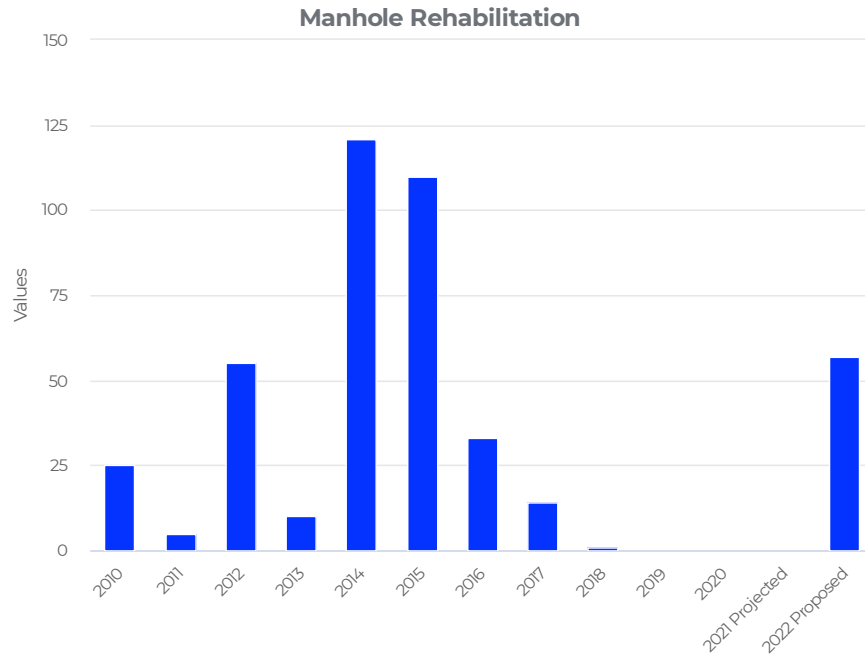


Manhole Rehabilitation

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 ensure its longevity.

Analysis: From 2010 to 2020, the Village has rehabilitated 374 manholes. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Currently, manholes are rehabilitated in coordination with road project and by highest priority.



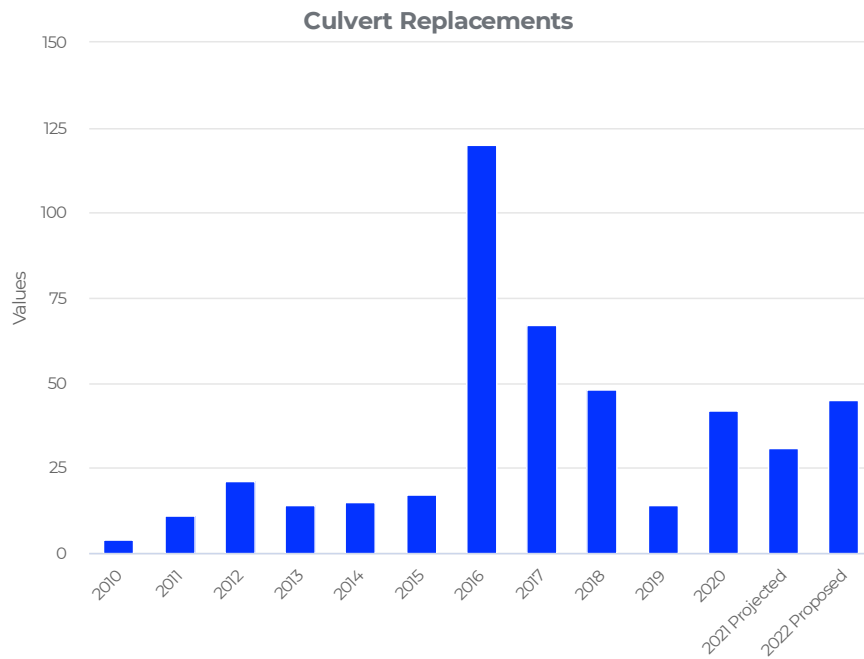
Culvert Replacement

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 and 2015, the Village averaged 14 culvert pipe replacements per year. This is a stark contrast to the average of 62 replacements between 2016 and 2019.

The significant decrease between 2016 and 2019 is explained by the areas in which the work was completed. There were not as many driveway culverts along the 2018 through 2020 road project route as the 2016 route.



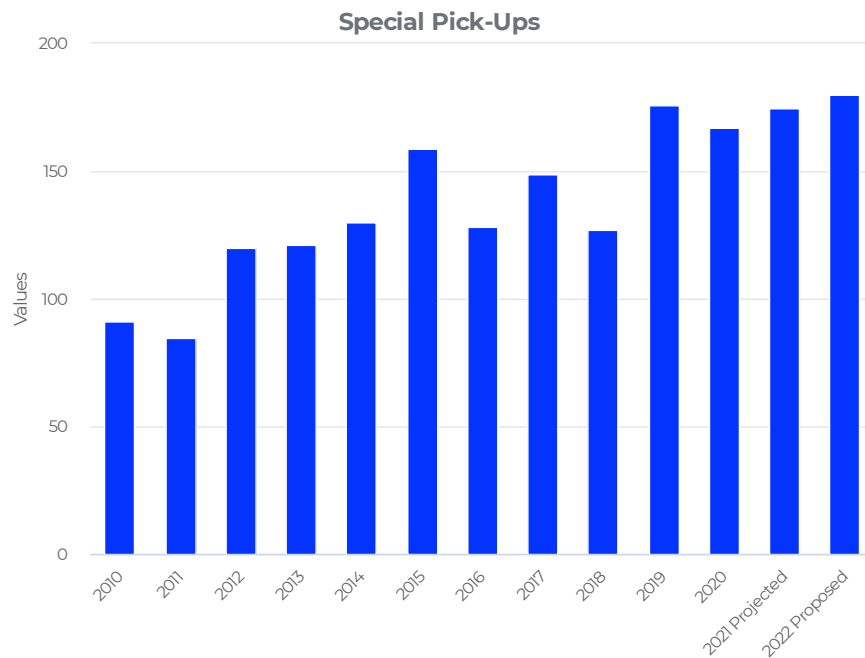
Special Pick-Ups

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 a non-collection week.

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-ups with 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.

In 2017, special pick-up collections were moved exclusively to Thursdays to reduce mobilization times. The 176 special pick-ups completed in 2019 equated to over three special pick-ups per week. Further in 2020, special pick-ups have been moved exclusively to the first and third Thursday of each month to further reduce mobilization times.



Connected Communication

Provide proactive, reliable, and transparent communications.

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

- Hosting modified Recycling Days events, 4th of July Parade, and Drug Take Back Day.
- Created 120 articles for the monthly printed newsletter.
- Made 352,809 digital media interactions.

Metric	Measurement	Target	Most Recent	Status	Goal
Bayside Buzz	Open Rate	22%	58%	■	Maintain
Communication Content	Survey	80%	88%	■	Maintain
Website	Visits	40,000	45,456	■	Maintain
Digital Interaction	Number of Contacts	400,000	352,809	■	Increase
Newsletter Production	Published	12	12	■	Maintain

The following pages show a historical trend analysis of measures falling within the scope of connected communication. 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.

*Status of metric

■ Green: Meets Target

■ Yellow: Caution

■ Red: Requires Action

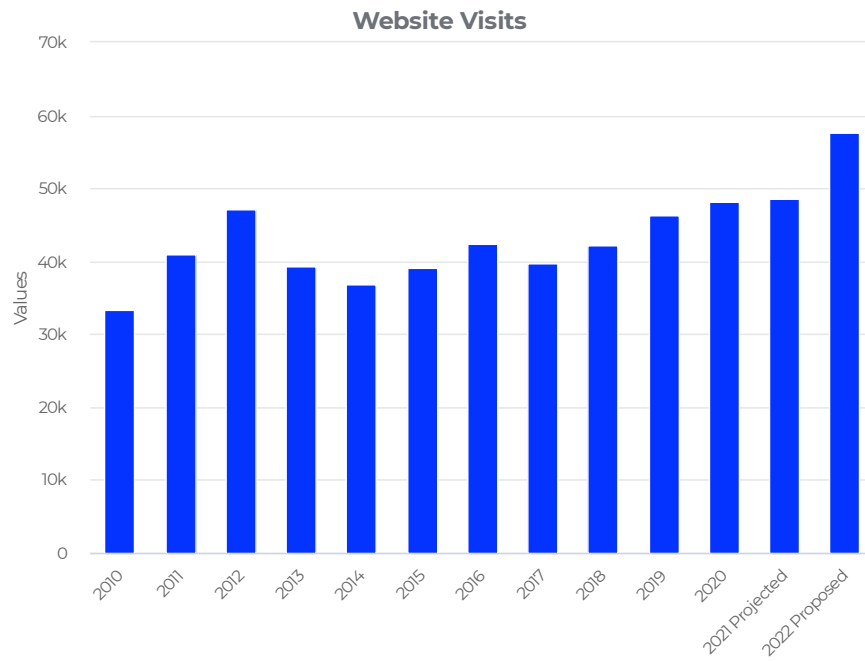
Website Visits and Page Views

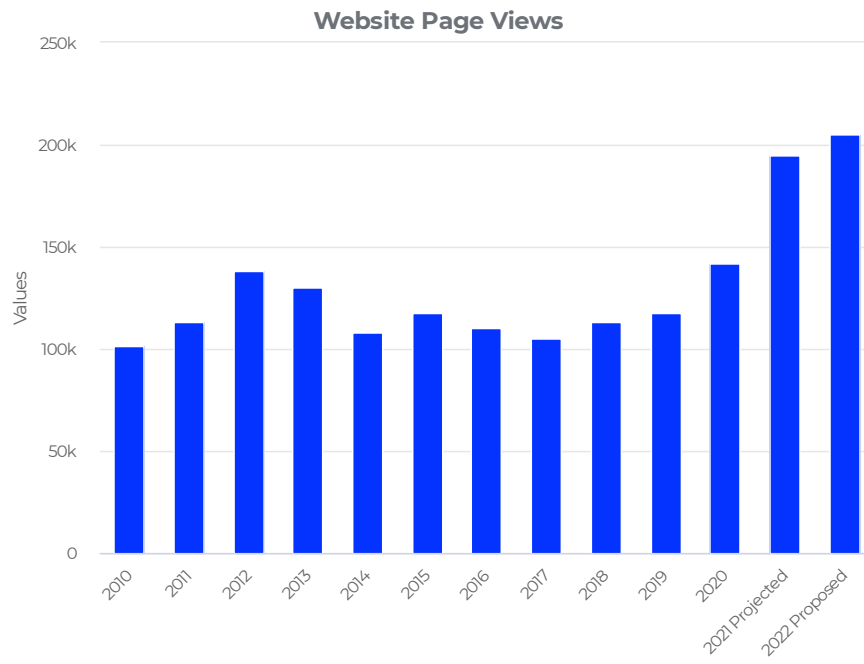
Description: Total website visits tracks how many view times the Village's website is viewed while page views analyzes how many pages on the website are visited.

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 45.86% increase in website traffic between 2010 and 2021.

Page views are significantly higher than website visits as a guest to the website may look at multiple pages on each visit. The number of pages per visit has been increasing, potentially due to the redesign of the website in 2020.



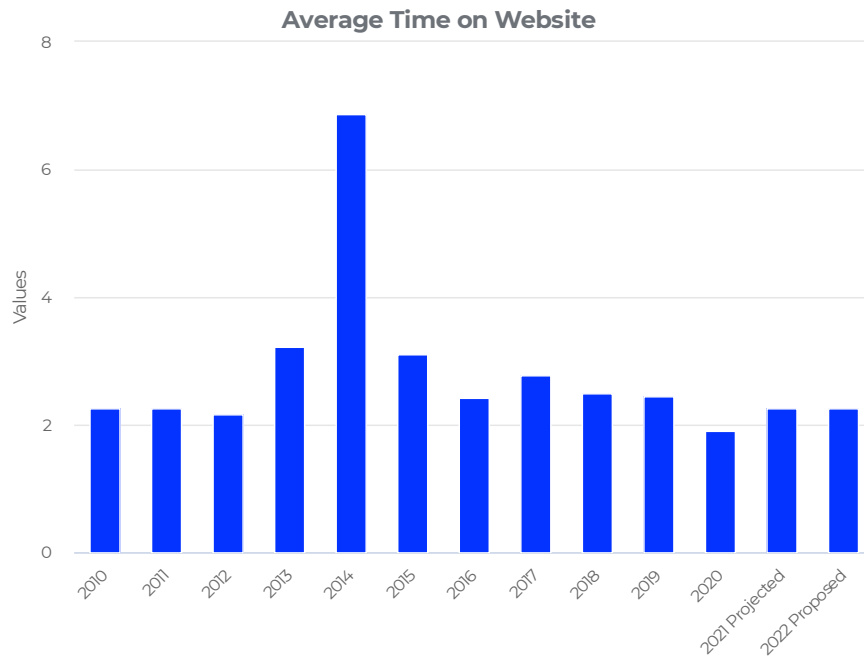


Average Time on Website

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 2019.

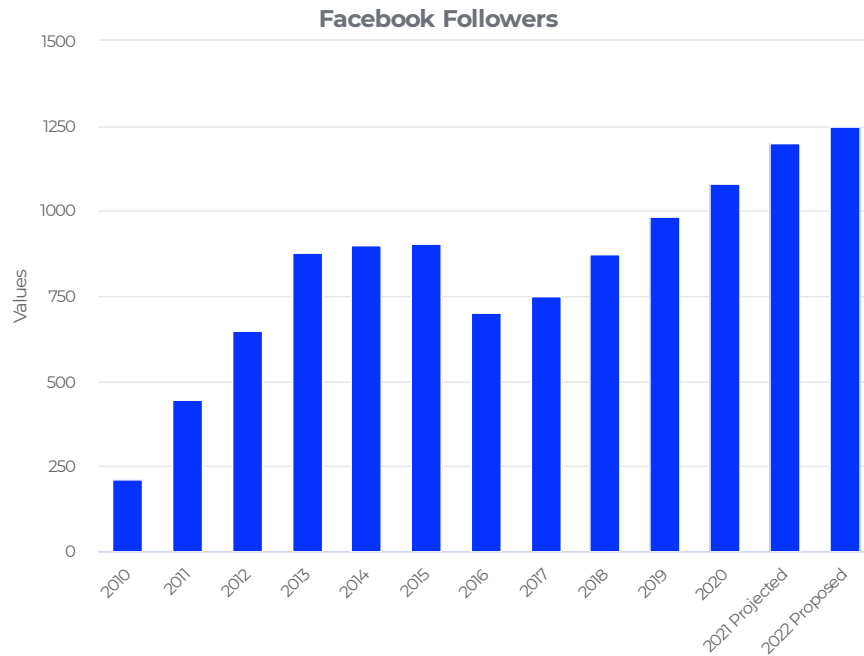


Facebook Friends

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

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 367.6% since 2010. The Village did consolidate two accounts into one in 2016.



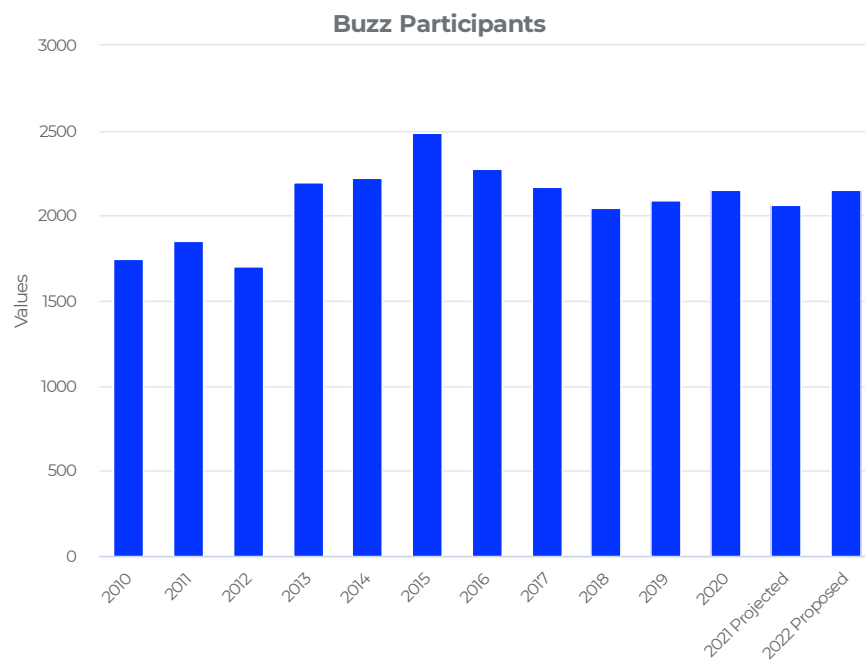
Buzz Participants

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 2020, there has been a 22.97% increase in subscribership. The current number of Buzz participants represents roughly half of the Village's population.

While the subscribership 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.

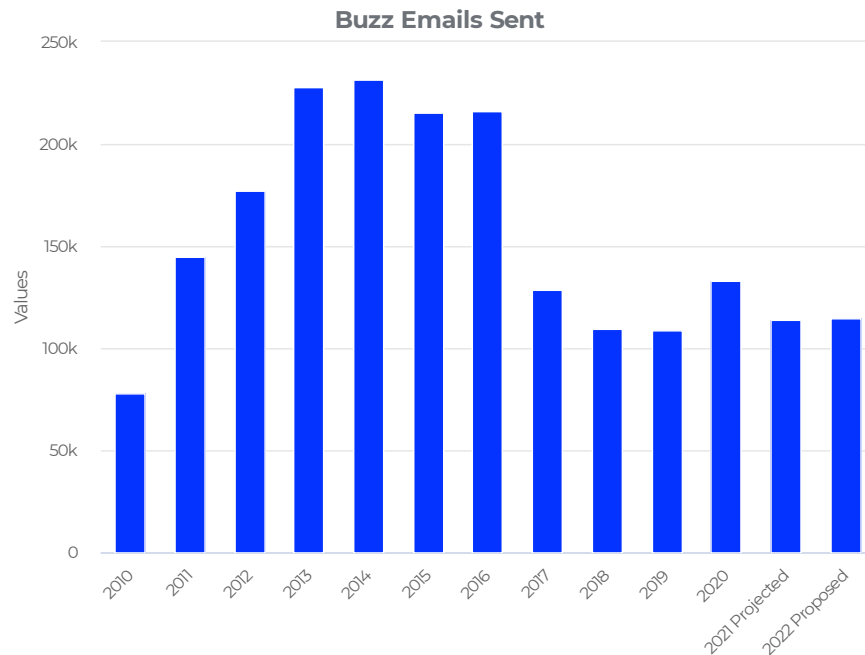


Buzz Emails Sent

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. However, in 2020, increased notifications were sent out as a result of the COVID-19 pandemic.

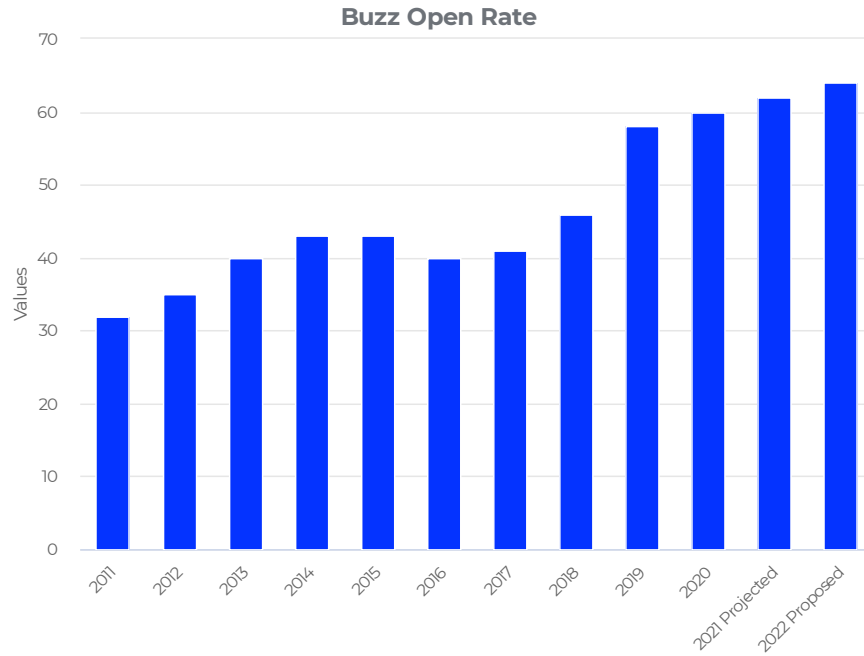


Buzz Open Rate

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 2021. From 2011 to 2021, the open rate has increased by 93.75%. The industry average for government communications is 22%.

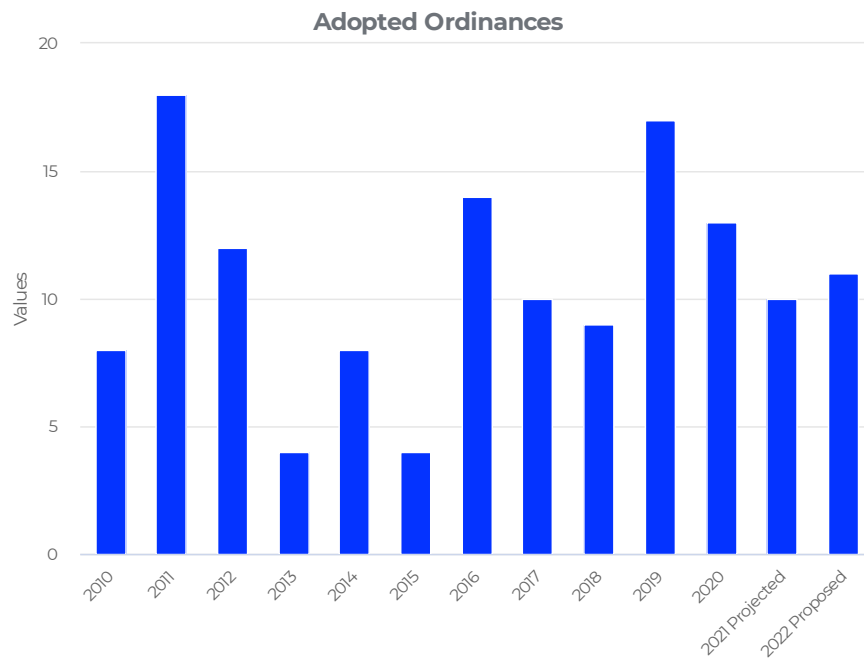


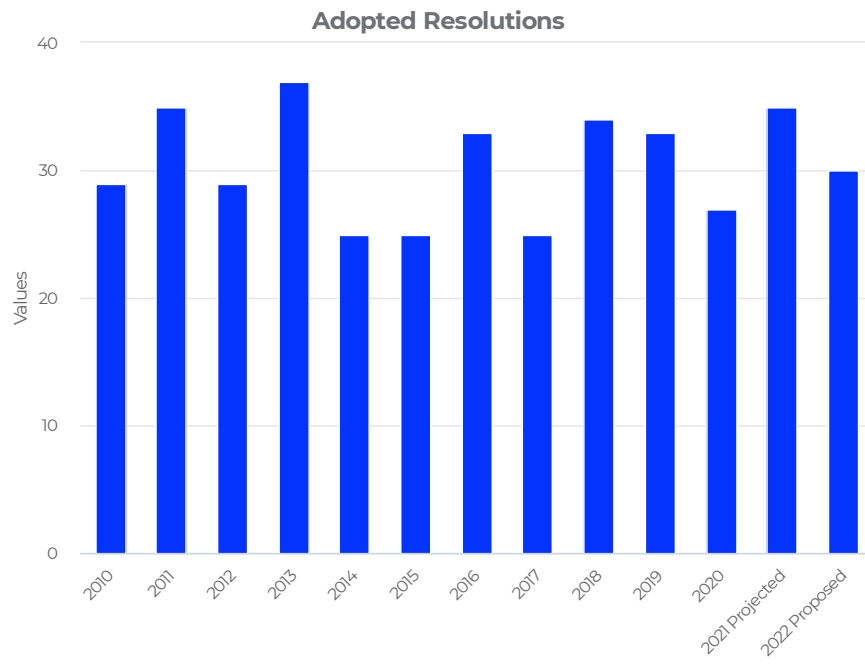
Village Ordinances and Resolutions

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 a 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.





Sustainable Resilience

Provide environmental stewardship and promote future resilience.

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

- Collected 1,344 tons of garbage, and 471 tons of recycling.
- Received Tree City USA, Bird City USA, and Monarch City USA designation.
- Collected 394 pounds of prescription drugs.

Metric	Measurement	Target	Most Recent	Status	Goal
Recycling	Tons	575	471	■	Increase
Garbage	Tons	1,100	1,344	■	Decrease
Landfill Diversion Rate	% of recycling	35%	26%	■	Maintain
Prescription Drug Collection Program	Pounds	500	394	■	Increase
Tree City Designation	Award Received	Yes	Yes	■	Maintain
Bird City Designation	Award Received	Yes	Yes	■	Maintain
Forestry	Trees Planted (Net Increase)	25	141	■	Maintain

The "Most Recent" measures in the community dashboard are from 2019, 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.

*Status of metric

■ Green: Meets Target

■ Yellow: Caution

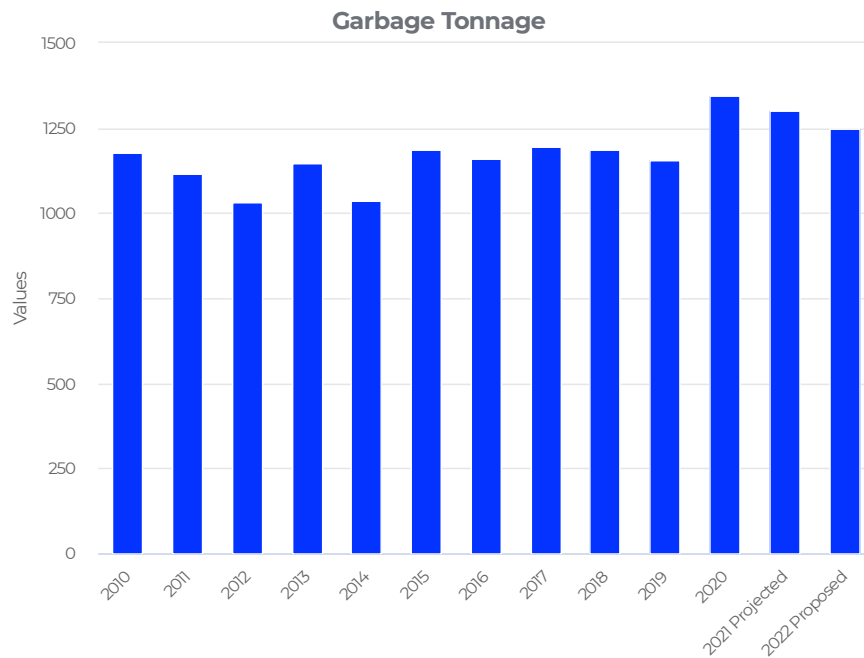
■ Red: Requires Action

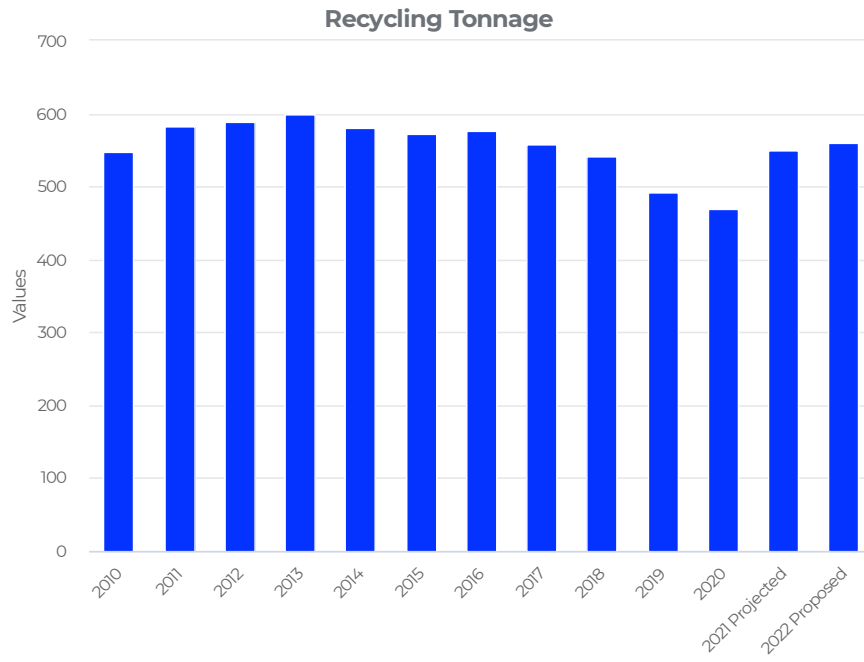
Garbage and Recycling Collections

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

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

Analysis: Garbage tonnage increased significantly in 2020 as a result of many in Bayside working from home and being home much more than usual due to the COVID-19 pandemic. Recycling, such as lighter weight plastics, decrease in newspaper and magazine subscriptions, and bulkier but lighter boxes taking up more room in containers, have all contributed to lower recycling.





Yard Waste Hours

Description: Yard waste hours are the total number of hours spent by the public works' crew collecting loosed 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 out on specific weeks. Crews completed a total of sixteen yard waste collections in 2020. In addition to the bagged yard waste collections, fluctuations in yard waste hours can be explained by routes, schedule, frequency, and storms.



Yard Waste Hours - Types

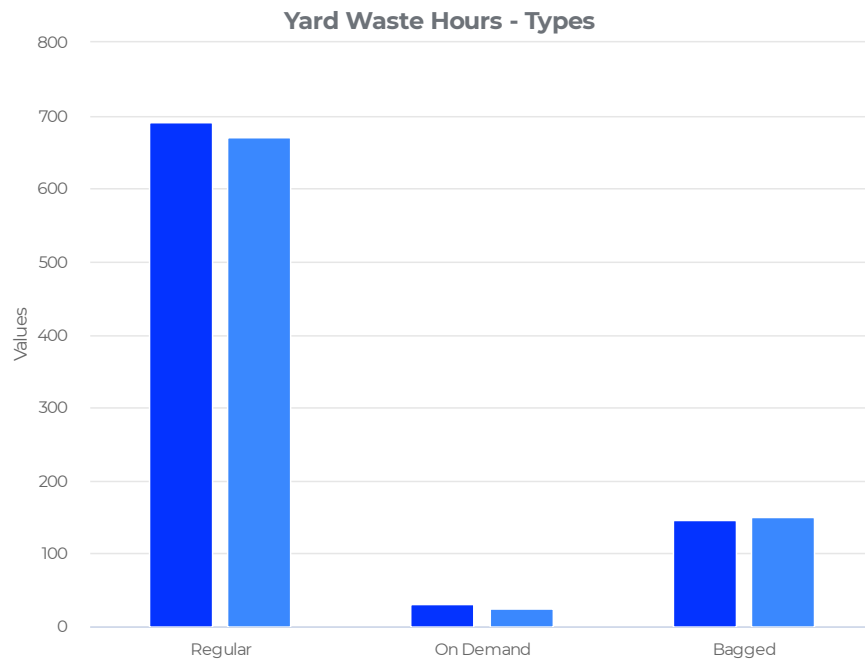
Description: This measure tracks the hours spent by the Department of Public Works during regular, on-demand, and bagged yard waste collections.

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

Regular yard waste collection can be loose or bagged yard waste.

On-Demand yard waste collections can be loose or bagged yard waste, but requires a request submitted through Access Bayside.

Bagged yard waste collection is only items placed in paper yard waste bags.



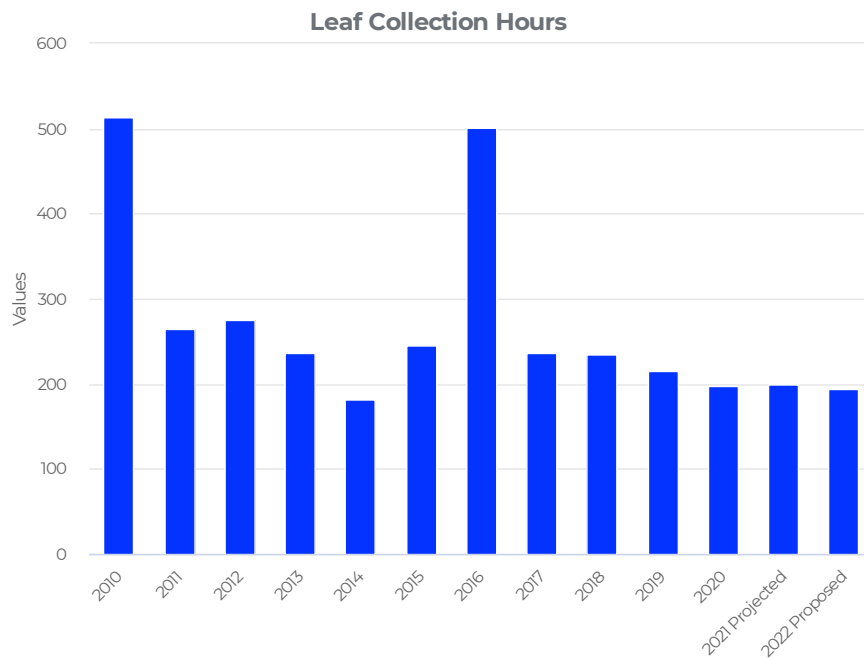
Leaf Collection Hours

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 2019, this results in a 57.97% 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.

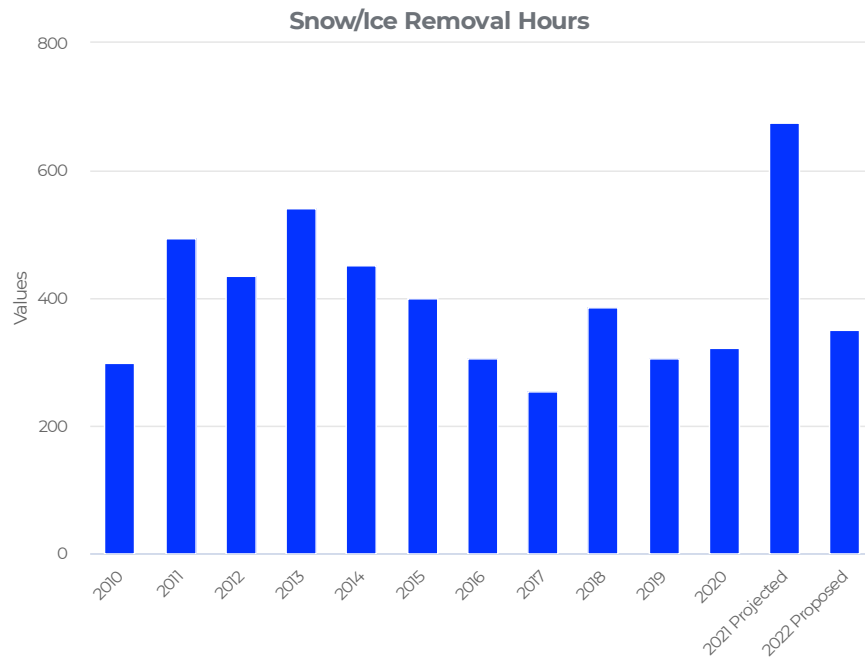


Snow/Ice Removal Hours

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 675 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.



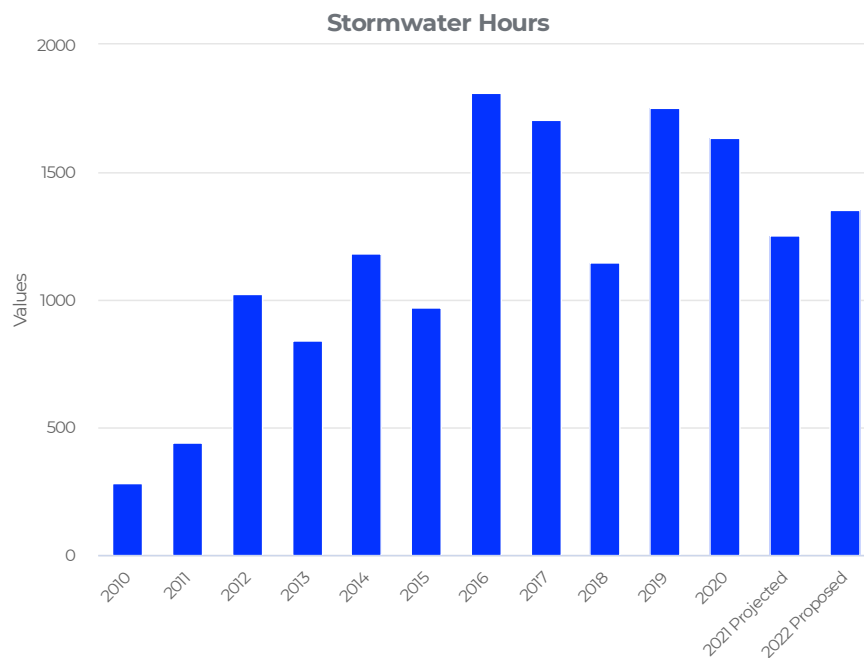
Stormwater Hours

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.

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 ditch efforts, and installing rip rap (stone) to formulate a holistic approach to stormwater management.

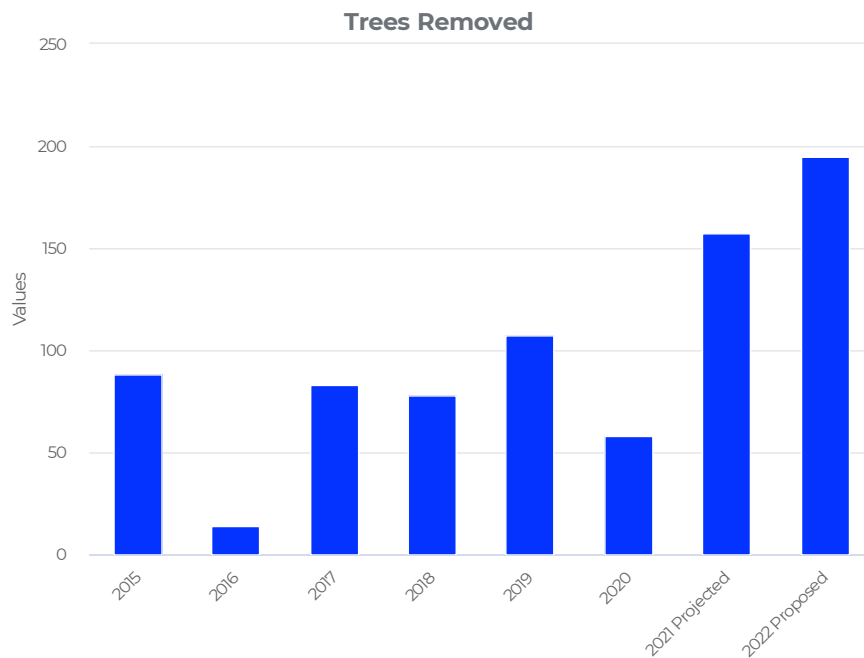
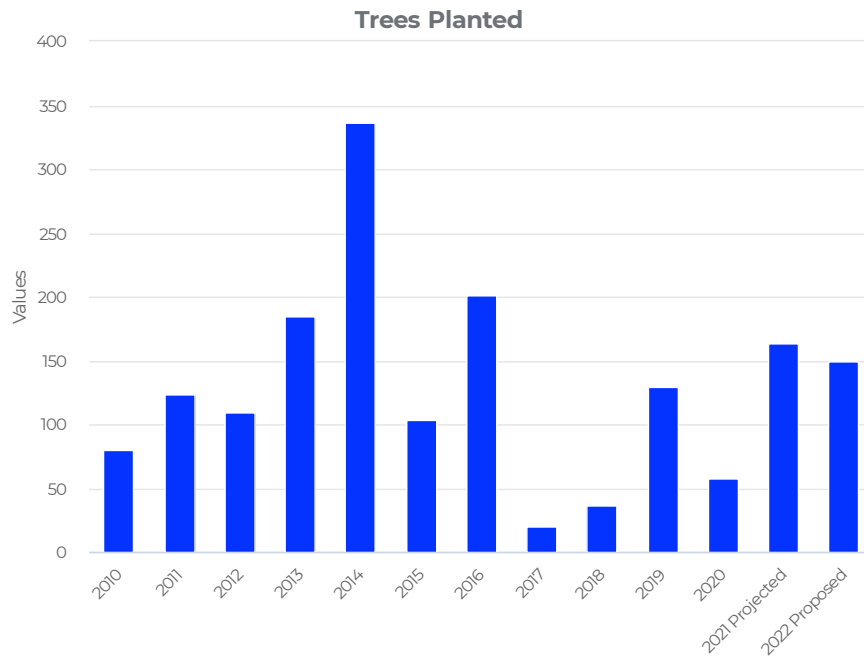


Trees Planted

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 to 2021, the Village has planted a total of 1,549 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.



Community Collaboration

Maintain equitable, diverse, and inclusive community partnerships.

In furthering the strategic initiative of community collaboration, the Village strives to build neighborhood stability, community enrichment, and cooperative partnerships. Key accomplishments in furthering community collaboration include:

- o Initiated 480 myBlue contacts
- o Managed 2,384 Access Bayside requests.
- o Acknowledged Access Bayside requests within .7 days, on average.
- o Completed Access Bayside requests, within 7 days, on average.

Metric	Measurement	Target	Most Recent	Status	Goal
myBlue Contacts	Contacts	1,625	480	■	Increase
Access Bayside	Number	2,000	2,384	■	Maintain
Access Bayside	Service Level Agreement	80%	80%	■	Maintain
Access Bayside	Days to Acknowledge	1	.7	■	Maintain
Access Bayside	Days to Complete	5	7	■	Decrease

The "Most Recent" measures in the community dashboard are from 2019, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of community collaboration. 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.

*Status of metric

■ Green: Meets Target

■ Yellow: Caution

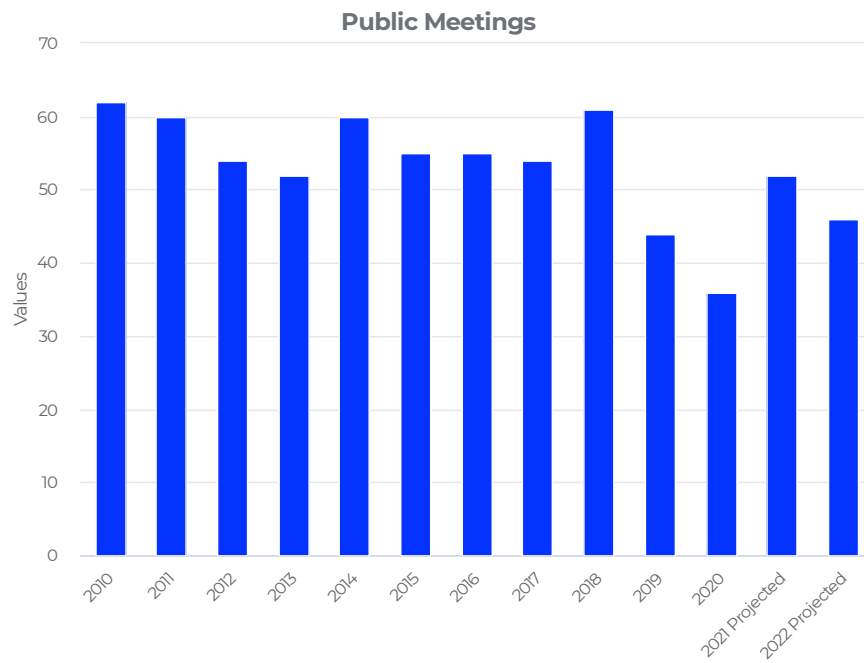
■ Red: Requires Action

Public Meetings

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

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

Analysis: The number of public meetings has remained relatively consistent over the past decade, varying between 52 and 62 meetings per year. The decrease in 2020 public meetings has been a result of the COVID-19 pandemic.

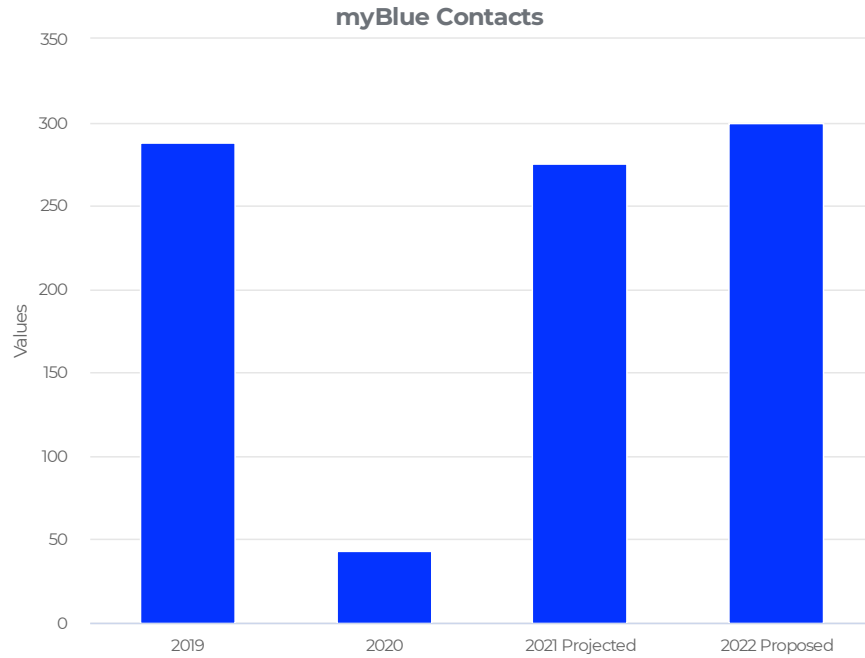


myBlue Contacts

Description: The total number of contacts myBlue Officers have with residents or business owners in their sector.

Purpose: The purpose is to observe the relationship between the community and the Police Department and to determine how myBlue officers are being utilized by the community.

Analysis: As a new program, it is expected that the number myBlue contacts will continue to increase each year. There was a decrease in 2020 due to the COVID-19 pandemic and need for social distancing.

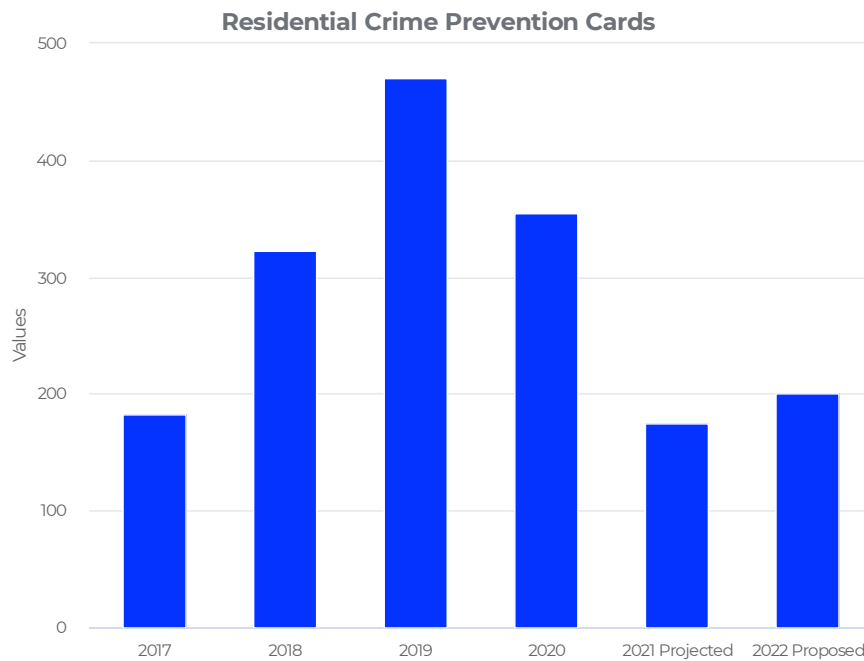


Residential Crime Prevention Cards

Description: Residential crime prevention cards are sent to residents when an officer notices an opportunity for a crime to be committed such as leaving a bike in the front yard or leaving a garage door open.

Purpose: Sending residential crime prevention cards encourages residents to take greater home safety measures and lower the crime rate in Bayside.

Analysis: There has been an upward trend in the amount of cards that officers have sent, however current and future years have seen a decrease indicating that residents are taking more measures to secure their homes and belongings.

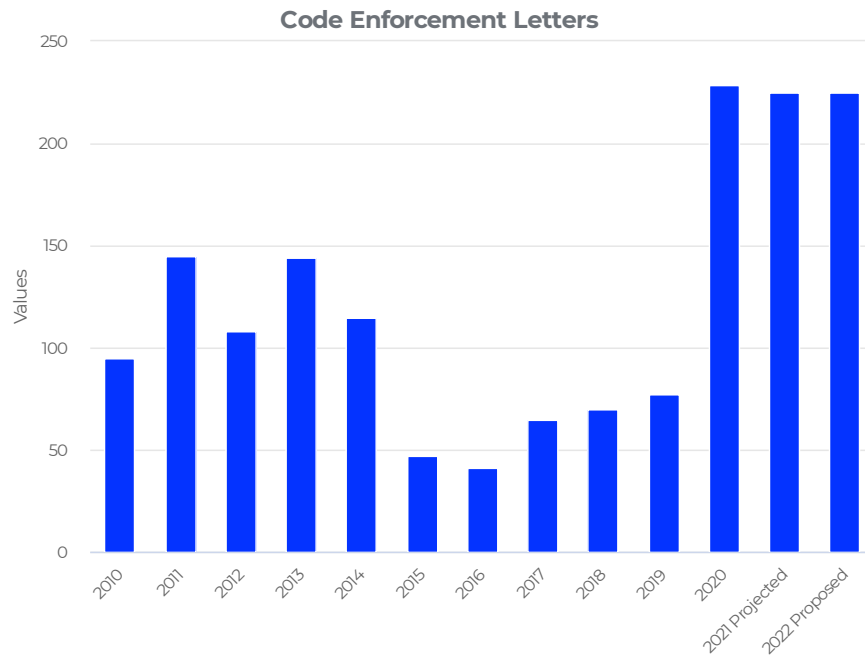


Code Enforcement Letters

Description: The total number of property maintenance/code enforcement letters as violations of Municipal Code as related to established community standards.

Purpose: To maintain property values, aesthetic appearance, and general maintenance and upkeep of property within the Village.

Analysis: As the myBlue program continues to evolve, code enforcement cases will continue to increase to ensure the long-term viability of the community.



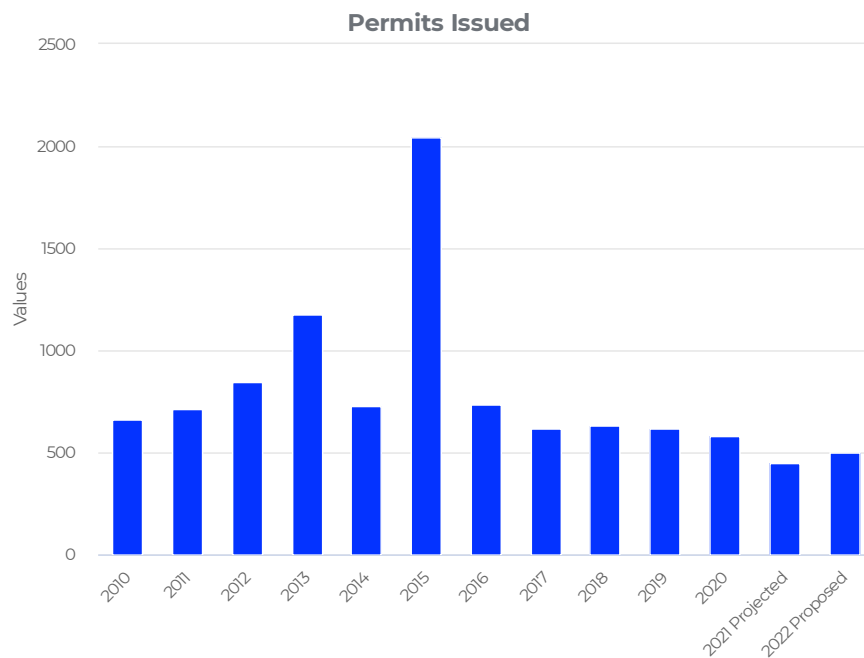
Permits Issued

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

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 845. 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.

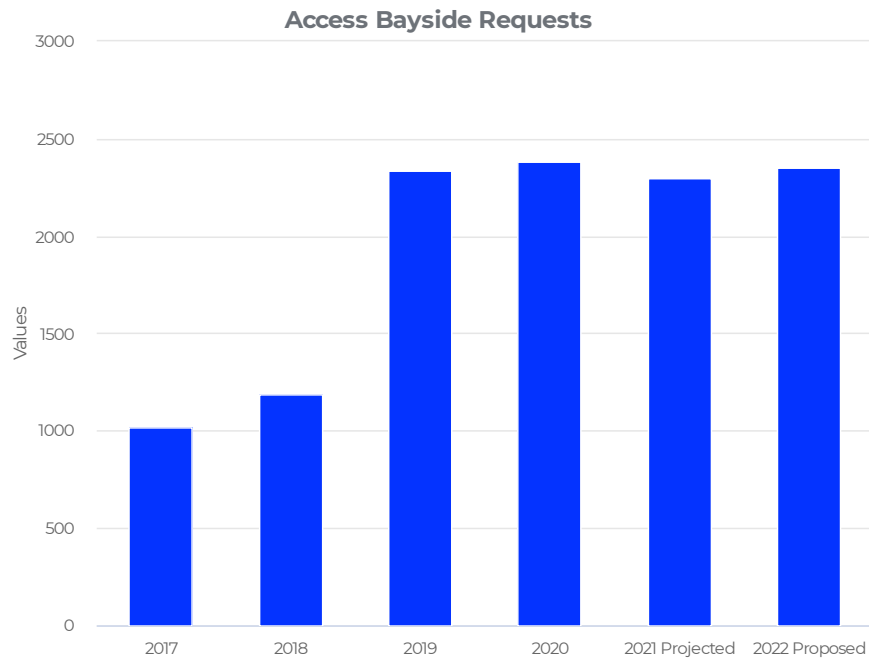


Access Bayside Requests

Description: The number of requests submitted both internally and by residents for services such as Special Pick-Ups, Vacation Checks, IT Requests, and many more.

Purpose: Access Bayside has served as an efficient and time-saving way for both residents and staff to submit service requests.

Analysis: As residents become more familiar with the Access Bayside platform and more request categories are added to the platform, the number of requests is expected to increase. Further, with the expansion of our IT Department supporting the City of Glendale, Village of Shorewood, and the North Shore Fire Department, an increase in requests has come from these organizations also using the platform.

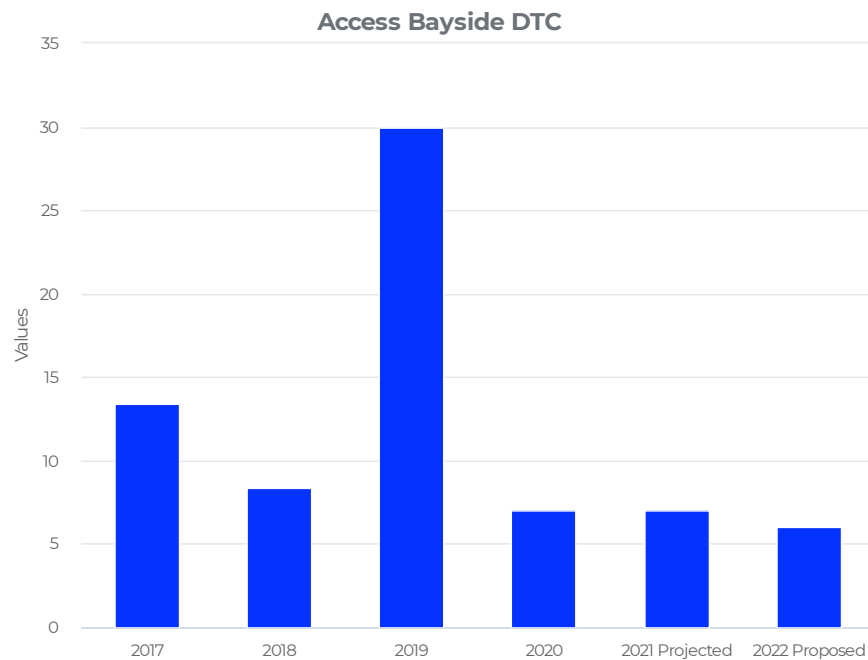
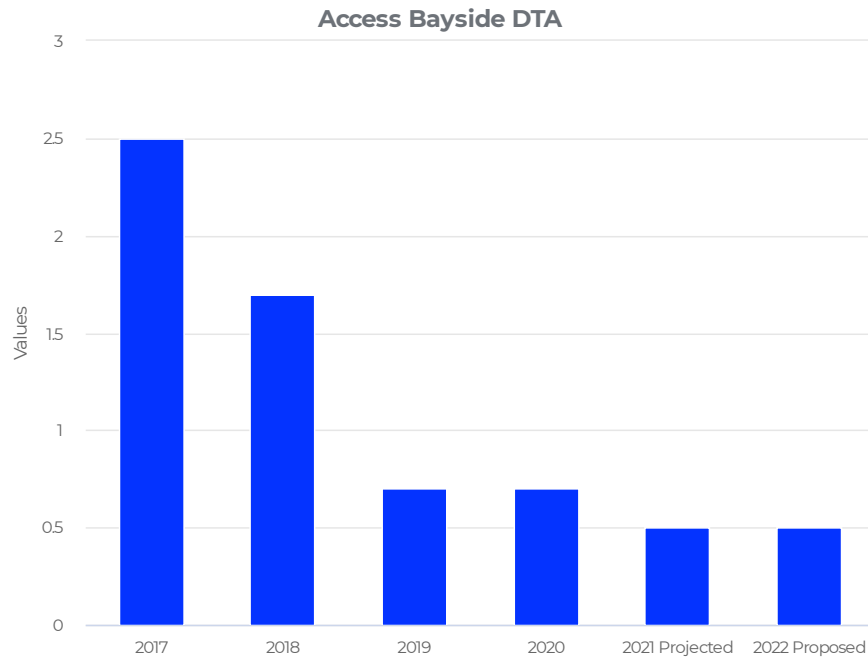


Access Bayside DTA & DTC

Description: Access Bayside Days to Acknowledge (DTA) and Days to Complete (DTC) refers to the amount of time it takes for an assignee to acknowledge and complete a request from the time it is submitted.

Purpose: Measuring the responsiveness of staff to service requests is essential to determining performance measures.

Analysis: As staff becomes more efficient at using the platform, the Days to Acknowledge has seen a decrease over time. Fluctuation in the number of Days to Complete is reflective of larger projects spanning over a longer period of time.



External Evaluation Indicators and Factors

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.

In addition to the evaluation of services internally, it is also important to the better understand and compare to other communities in our area of like service orientation.

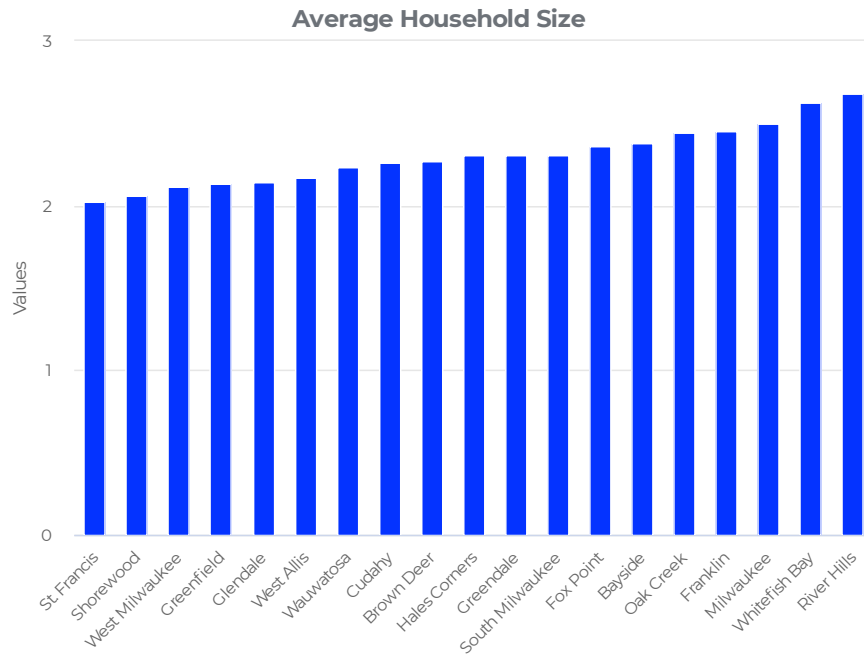
Average Household Size

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.

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.

Source: US Census Data



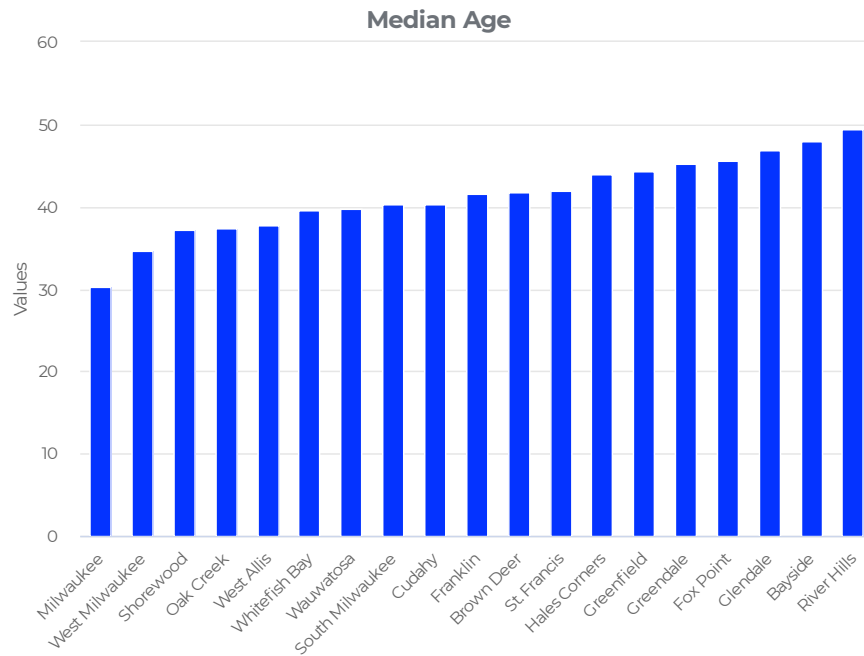
Median Age

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.

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.

Source: US Census Data



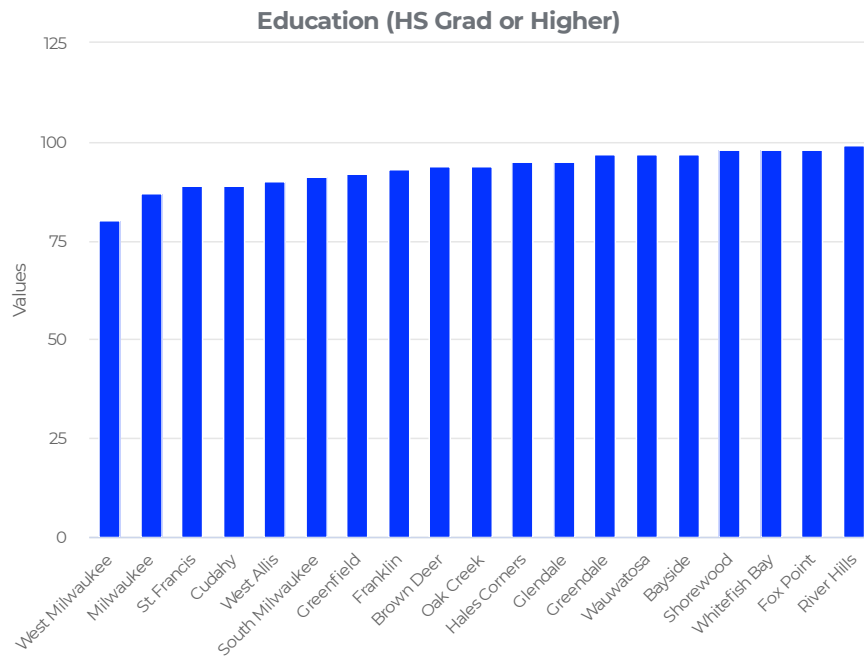
Education (HS Grad or Higher)

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

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

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

Source: US Census Data



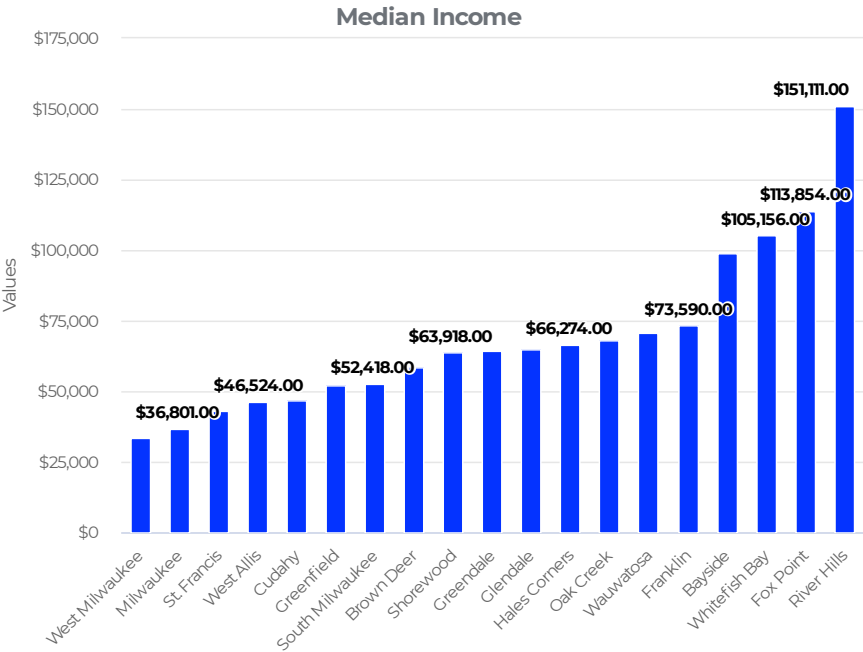
Median Income

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.

Analysis: For the Village of Bayside, the median income in \$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.

Source: US Census Data



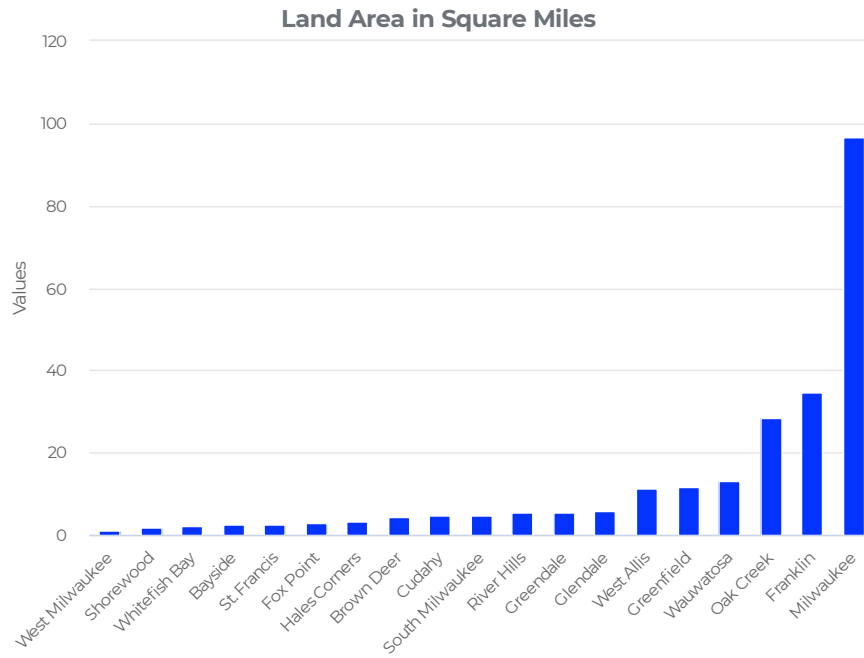
Land Area in Square Miles

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.

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.

Source: US Census Data



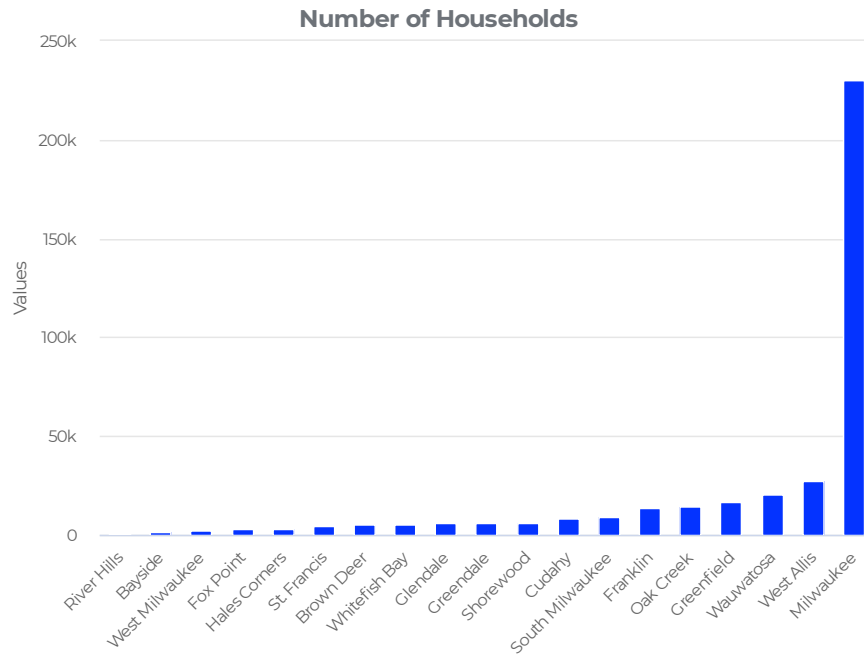
Number of Households

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.

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.

Source: US Census Data



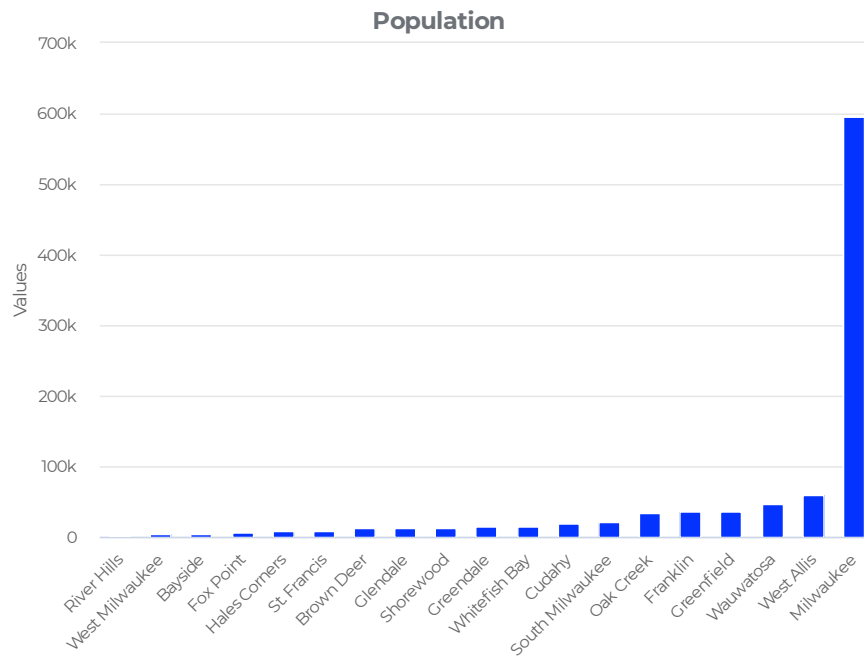
Population

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.

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

Source: 2010 US Census



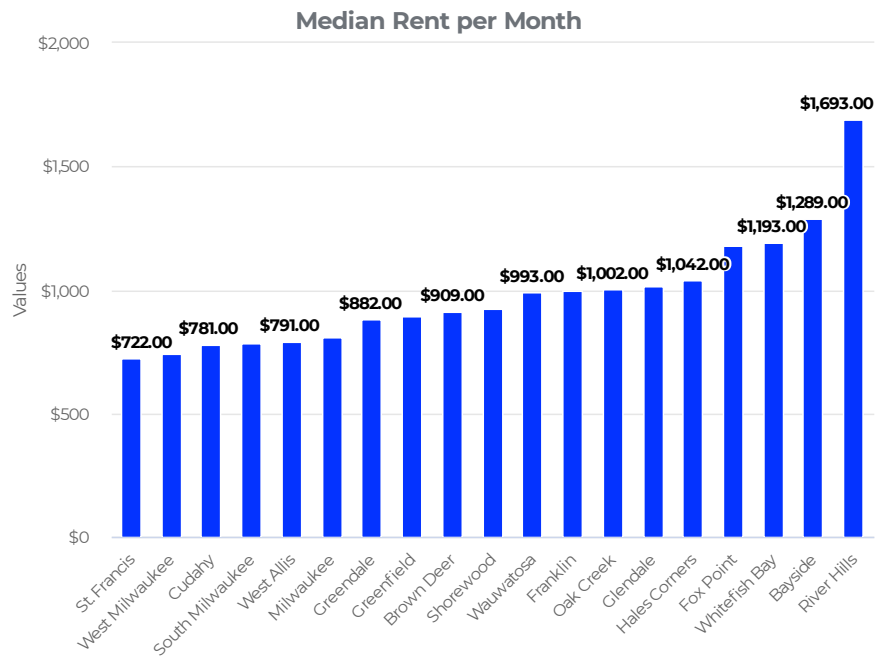
Median Rent per Month

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.

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.

Source: city-data.com, 2016



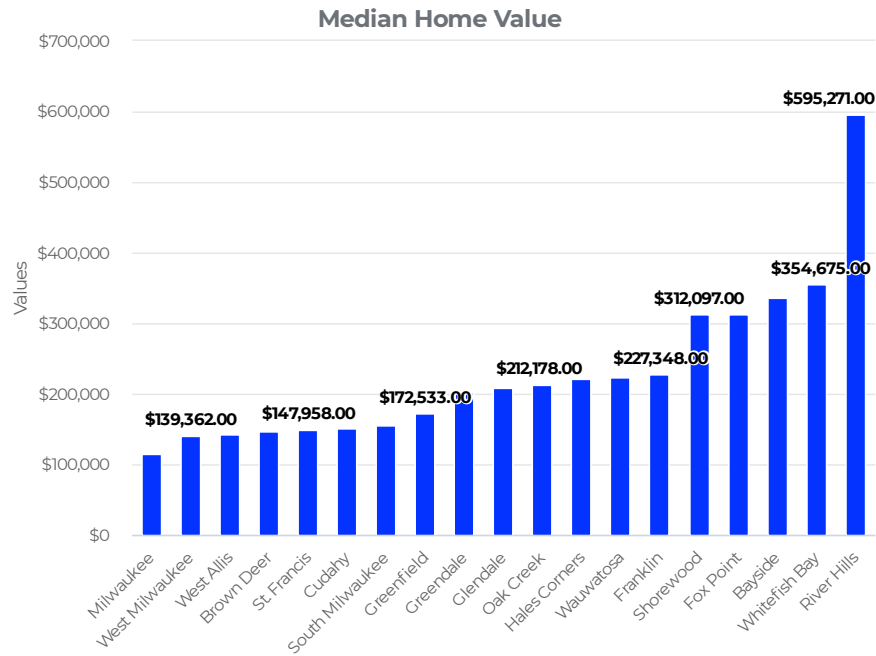
Median Home Value

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.

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.

Source: city-data.com, 2016



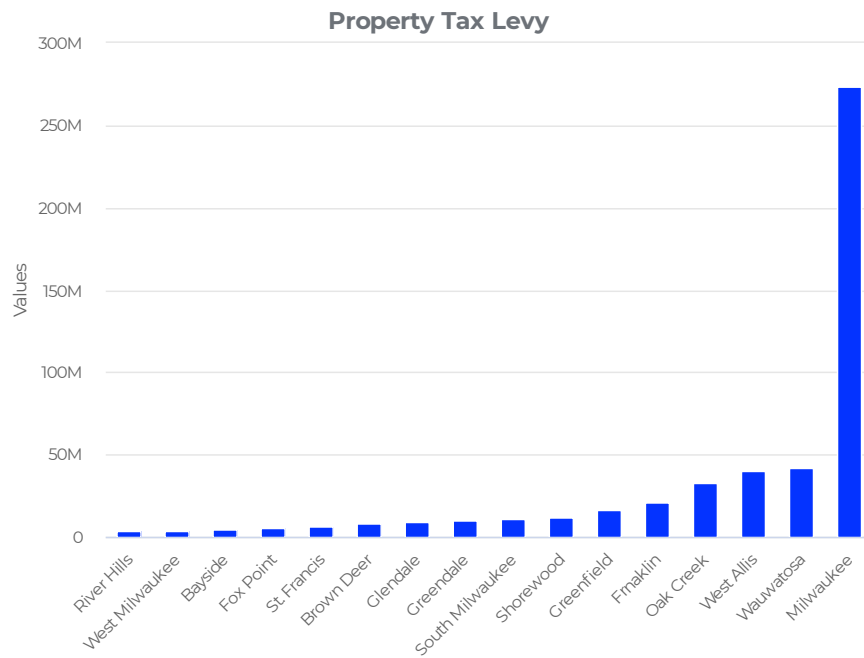
Property Tax Levy

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.

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.

Source: Wisconsin Policy Forum MunicipalFacts18



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.

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 Village's largest weakness with regard to bond rating is the lack of diverse tax base, being primarily residential.

Source: Municipalities 2018



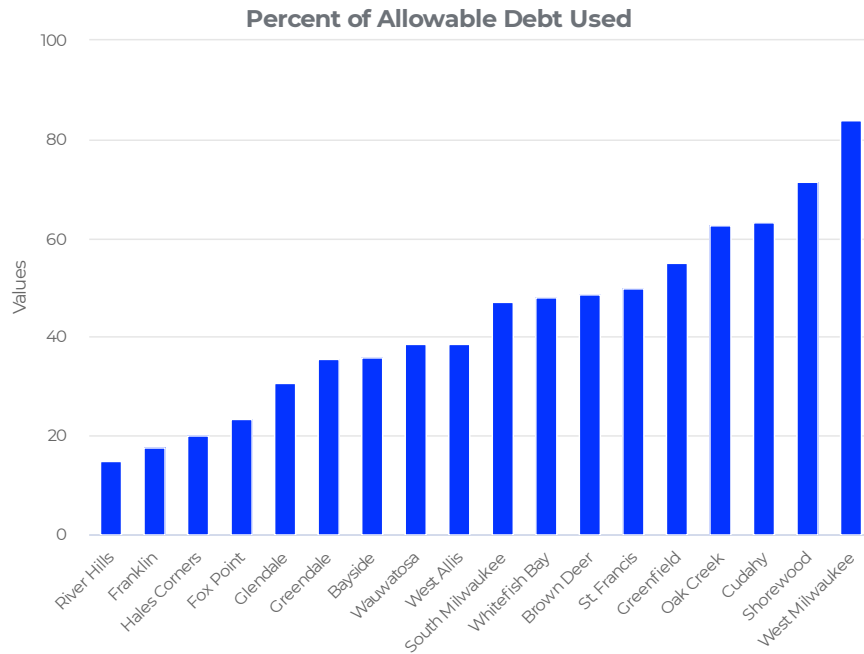
Percent of Allowable Debt Used

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 now debt capacity.

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.

Source: Journal Sentinel, 2018



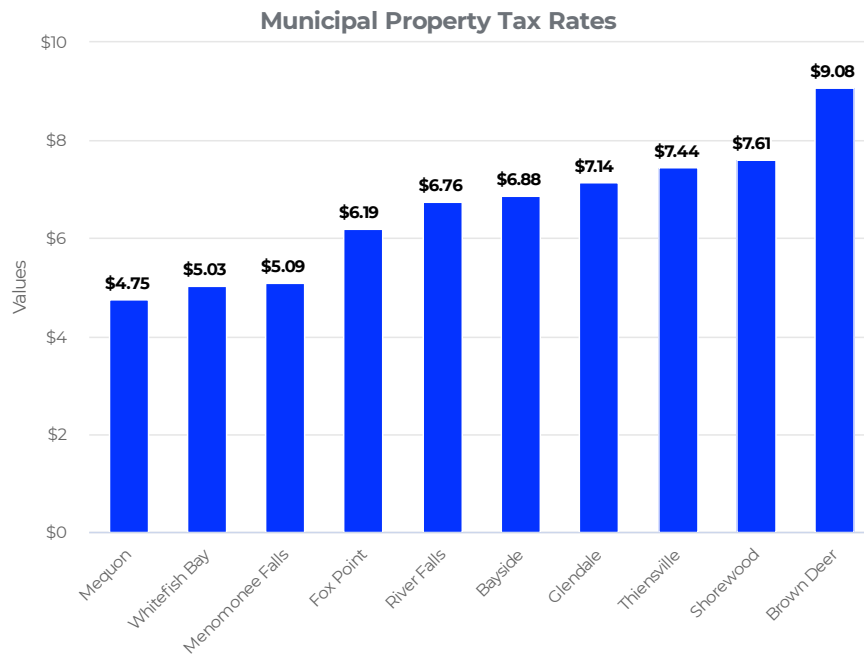
Municipal Property Tax Rates

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.

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.

Source: Wisconsin Policy Forum Municipal Facts 18



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, Connected Communication, Sustainable Resilience, and Community Collaboration.

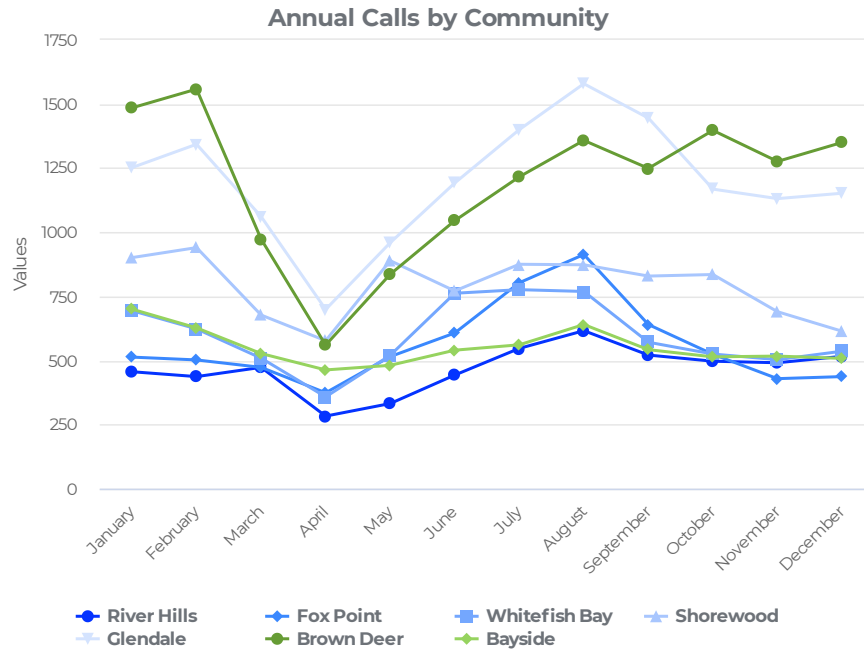
These case studies also incorporate numerous data points and an expanded analysis to provide more detailed insight into the story being told. Sometimes facts and figures can be straightforward, but more often than not, data needs context to create a full picture.

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

Voice of the Front Line: 2020 Dispatched Calls

In May of 2011, the Village of Bayside partnered with Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay, and the North Shore Fire Department to open the Bayside Communications Center. This consolidated dispatch teams to a central location en route to cost savings, as well as improvements in service and technological advancements.

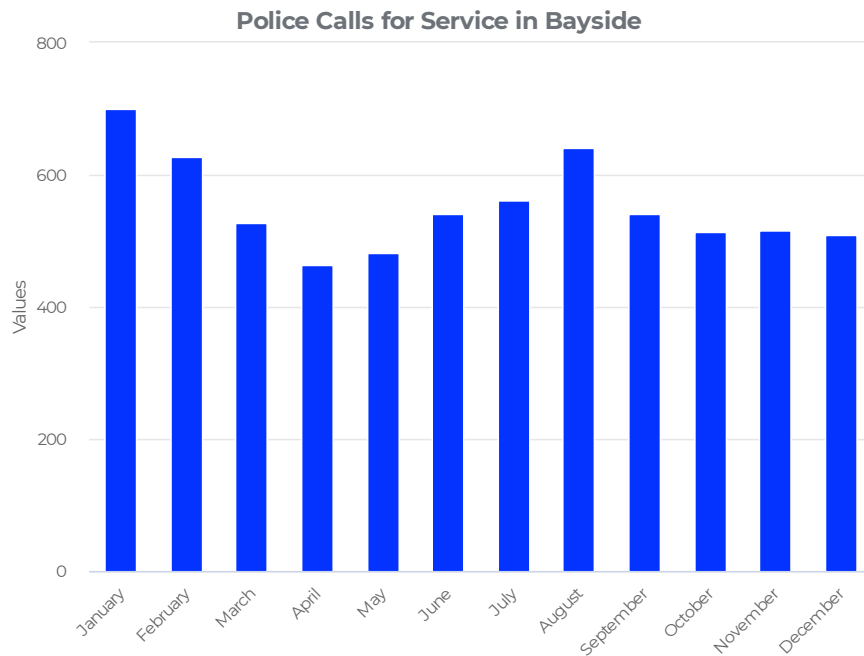
Since its inception, the North Shore Public Safety Officials have seen lower response times, reduced human errors, and provided greater standardized training for our telecommunicators, all while maintaining a high level of service to each of the seven North Shore communities. The data can still be parsed and discussed by community, despite the consolidation of services.



Police

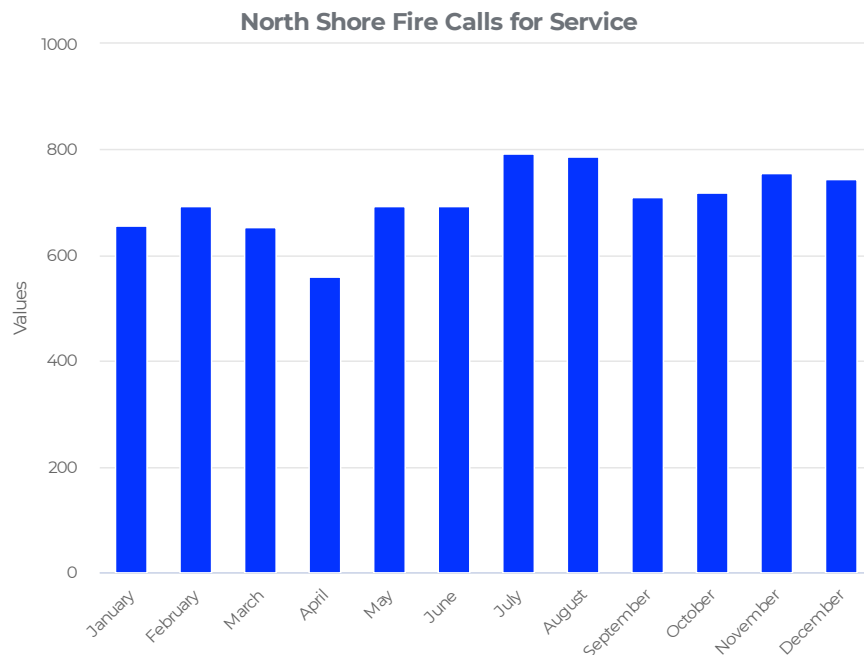
A unique challenge to discussing any data coming from 2020, is compensating for the quarantine periods and public health emergencies that arose throughout 2020. Nearly every community saw a decrease in calls for service due to COVID-19. Calls for service were at a low in April. Communities in the North Shore saw as much as a 42 percent drop in calls for service from March to April. As restrictions were lifted across the state and across the country, calls for police services rose back to pre-pandemic levels by the end of the year. There was a total of 70,357 calls for service dispatched within the seven communities.

The Village ranked relatively low for dispatched police calls. When compared against the other North Shore communities, only River Hills and Fox Point had fewer calls for service in 2020. Bayside saw a total of 6,620 police calls for service in 2020 for an average of about 533 per month. Since this data consists of only the calls for service being dispatched through the Bayside Communications Center, officer-initiated services are not included in these figures or analysis.



North Shore Fire

The Bayside Communications Center also provided emergency dispatch services for the North Shore Fire Department. The North Shore Fire Department (NSFD) fielded 8,455 calls for service in 2020, at an average of about 700 a month. NSFD also saw a yearly low in April, seeing a 14% drop in dispatched calls during the initial stages of the pandemic. Fire calls returned to pre-pandemic levels following the initial quarantine, reach yearly highs of 793 and 787 calls in July and August, respectively.



Conclusion

The Bayside Communications Center is the backbone of emergency response in the North Shore. The phone line of the consolidated dispatch center serves as the front line between our communities and the public safety officials that protect and serve the North Shore. Public Safety, just like every other industry, had the unique task of adapting to the "new normal" and the changing circumstances of the COVID-19 pandemic. However, the officers and public safety officials of the North Shore never wavered from their oath to protect and serve, to stand in the face of uncertainty, and ensure the health and well-being of the North Shore community.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lesson #1: The COVID-19 pandemic had a great impact on public safety activity in the North Shore.

Lesson #2: North Shore communities rank far below the City of Milwaukee in Calls for Service.

Lesson #3: myBlue may have a role in keeping Police Call for Service consistent and low in the Village.

24 x 7 x 365: Access Bayside

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

What is Access Bayside?

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

How are Residents Using Access Bayside?

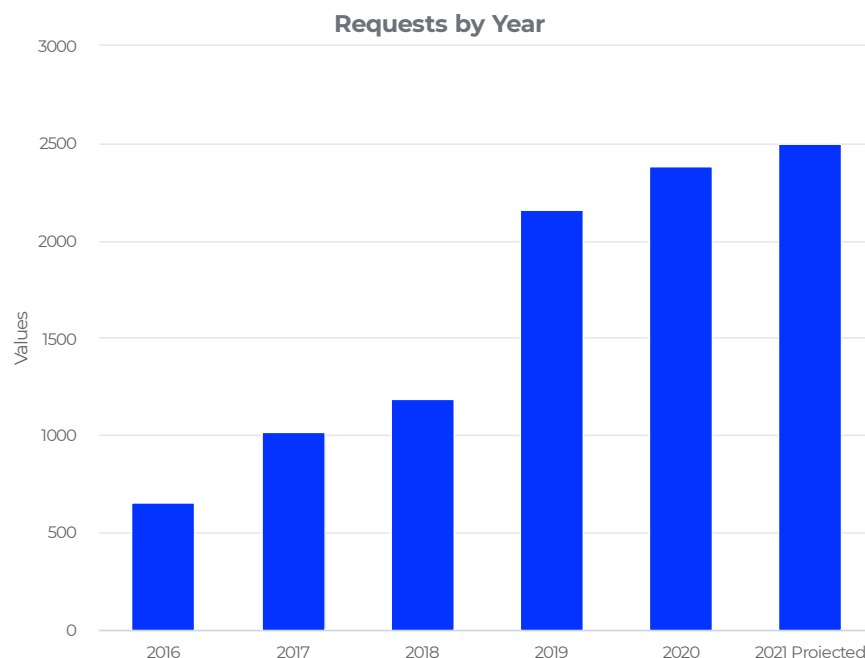
The Access Bayside app has many features for resident use in terms of submitting service requests, asking questions of Village staff, accessing information and Village resources, and connecting with the Village through alternative mediums.

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

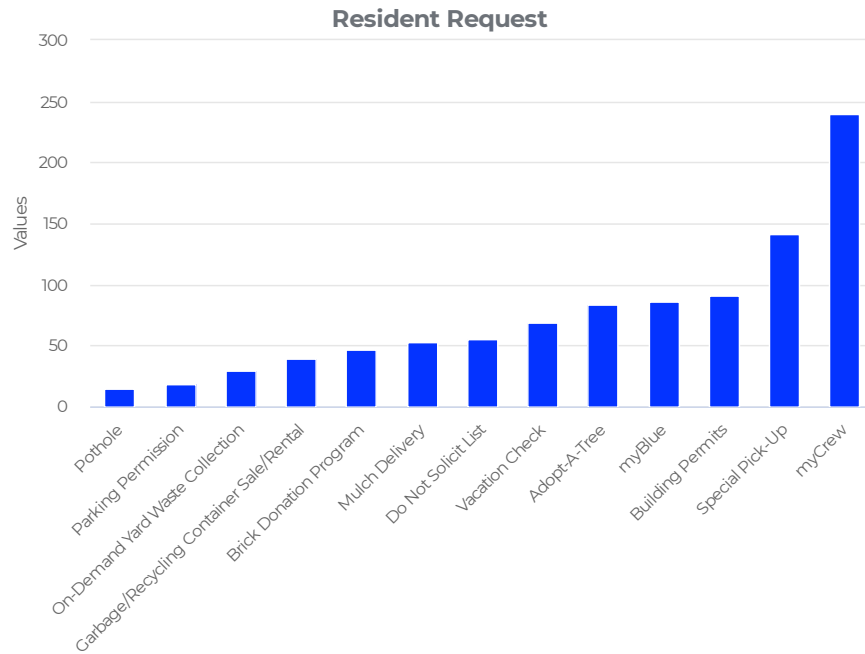
From a service and inquiry request perspective, there are currently over 10 categories from which residents can choose. As previously mentioned, examples of these service and inquiry requests include pothole repairs, stormwater questions, special pick-ups, speeding concerns, garbage/recycling container rental/purchase, and more. By the numbers, 2,300 requests are projected to be received in 2021.

Requests by Year

The top four highest requests in order are: myCrew, myBlue, Special Pickup, and On-Demand Yard Waste Collection.

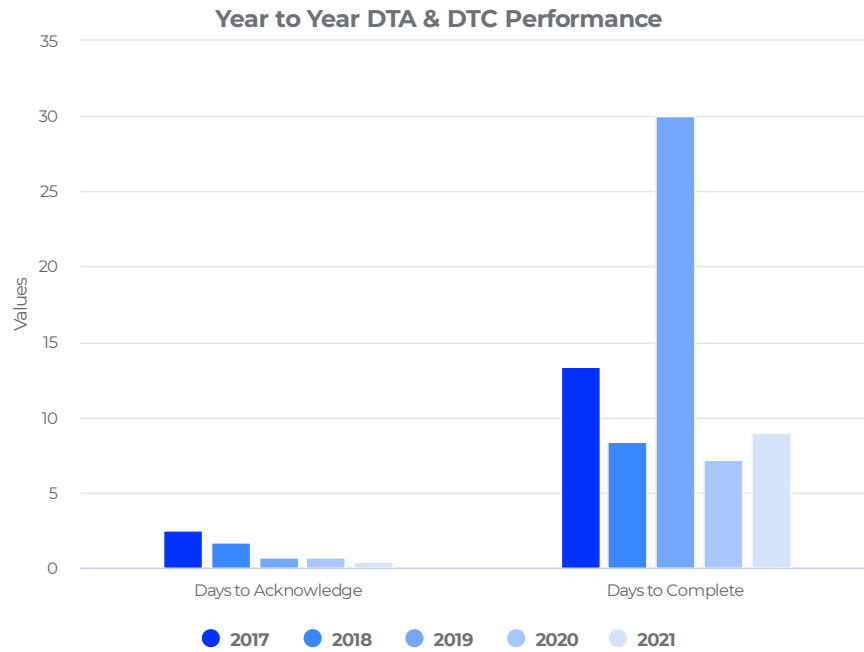


When logging the various requests, residents are able to enter a location by either manually entering the information or through a geo-locate function. Similar to requesting an Uber, the resident can hit a location button to go to their current spot, enter an address, or drag the pin to their current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



The Village utilizes the Days to Acknowledge, Days to Complete, and the percentage of requests completed within the Service Level Agreement to measure performance. The quicker we are to acknowledge requests allows us to complete them quicker and within the service level agreement.

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



Strategic Initiatives

Service Excellence

Community Collaboration

Connected Communication

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

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

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

Maintaining 100%: Assessment and Taxation Process

The assessment process places a current value on individual parcels within a municipality. This value is used to calculate the property tax levy, tax rates, and ultimately, tax bills for the upcoming year.

Contracted Assessing Firm

The Village has contracted with the certified assessing firm, Accurate Appraisal, to maintain the property values. The current values can be found on Accurate Appraisal's website at www.accurateassessor.com, by clicking on the property search link.

Process

Accurate Appraisal starts the assessment process by evaluating the current values for each property, each year based on the value as of January 1 of the year being assessed. Several factors are used in this calculation, with the major factors being sales of comparable homes in the area in the past year, work done to improve the home and/or changes in the condition of the home from the previous year. Their goal is to keep properties updated as close to 100% of market value and value them on a fair and equitable basis. This full value maintenance process generally avoids large, one-time fluctuations in assessed values.

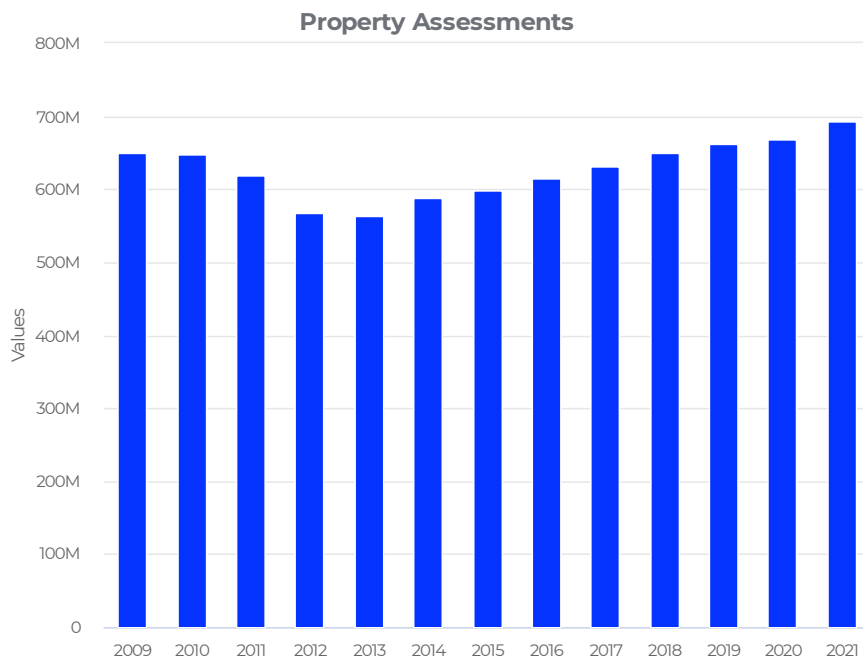
Open Book

Once the assessing firm has set the values for the properties for the given year, a notice is sent to any homeowner whose property value has changed informing them of the change and letting them know they can attend Open Book. Open Book is a time where the completed assessment roll is open for examination. During Open Book homeowners can meet with the assessor to discuss how the value of their property has been determined and provide any documentation as why the homeowner believes the assessed value is incorrect. At this time, the assessor can also make changes and update the property value.

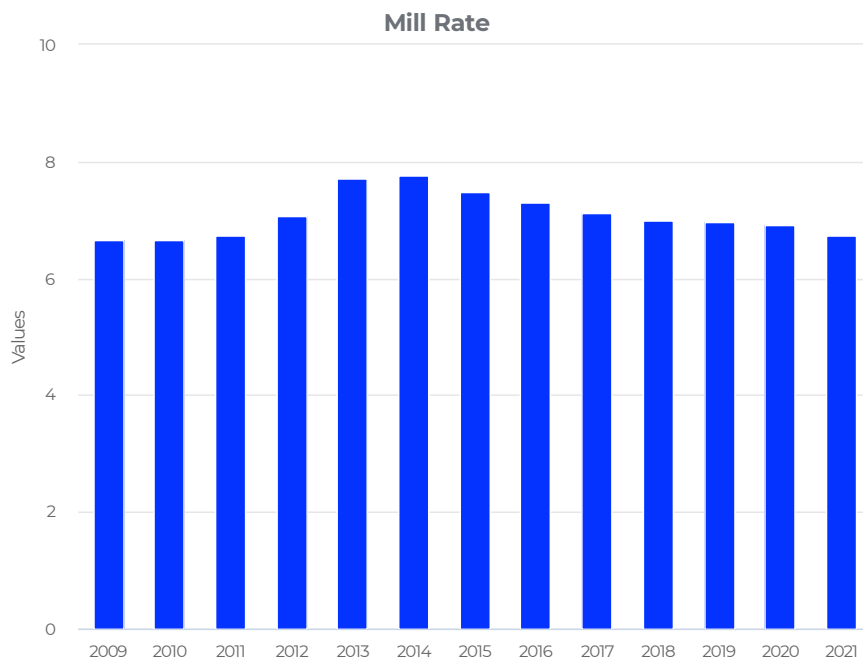
Board of Review

The final step in the annual assessment process is the Board of Review. The Board of Review is a five-member committee of community members and the Village Clerk. Homeowners who disagree with their assessment may appeal the assessment at the Board of Review by filing an objection form and then providing documentation at the Board of Review to support the value property value they believe is correct. Once Board of Review is closed, the property values are set for the year, homeowners can only appeal to Circuit Court to dispute that year's assessed value. These values will be set until the next Board of Review. Below is a chart showing the overall assessed values of the Village since 2009.

Property assessments continued to rise in the Village in 2021. The current assessed value of the Village is \$692,269,460, a 3.6% increase over 2020.



The chart below shows the change in the mill rate as assessed values change. As you can see, as values on average go up, the mill rate goes down. The mill rate for 2021 is proposed to be \$6.74, a 2.45% reduction from 2020.



To calculate the annual tax bill, the assessed value is multiplied by the mill rate for each taxing jurisdiction and divided by 1,000. While the assessed value is used in calculating your tax bill, an increase in your assessed value does not always equate to an increase in your property tax bill. For example, if all property assessments in the Village are increased by two percent, your tax bill would not increase because of the increase in the value of your home. The average home pays property taxes of \$2,689.23 per year for Village-provided services. Monthly, that equates to \$224.10, compared to \$220.32 in 2020.

Once your tax bill is calculated, the amounts are totaled along with any special charges, special assessments, and tax credits to come up with the total tax bill. This process must be completed by December 15 and the tax bills are mailed out to the homeowner.

Wisconsin Department of Revenue

The Wisconsin Department of Revenue website has guides which are updated annually for property owners to explain the process and update homeowners as to new changes in the assessment, Board of Review, and property tax process.

Strategic Initiatives

Service Excellence

Fiscal Integrity

Lesson #1: Property assessed values are used to calculate the property taxes for each parcel in the municipality.

Lesson #2: The Village's contracted assessing firm calculates the property values for the given year based off of sales, building permits, or land splits.

Lesson #3: Property values are finalized at the annual Board of Review and can only be changed by appealing to Circuit Court.

Maintaining Infrastructure: Driveway Culvert Replacement Program

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

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

Cost

Before the introduction of the program in 2016, residents were required to seek a private contractor to replace their driveway culvert, which is the responsibility of the resident. However, this component was often overlooked due to it being cost-prohibitive and scheduling difficulties. The resident has the alternative of having a private contractor complete the work, which costs an average of \$2,500-\$5,000 before paving.

The Village now evaluates driveway culverts in the road project to determine if the need for replacement exists. If there is a need for replacement, the Village will do so at the price of \$600 in 2021 for in-network and \$1,200 in 2021 for out-of-network homes. In-network homes are homes within the project area and out-of-network homes that are not within the project area for that year.

Evaluation

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



By the Numbers

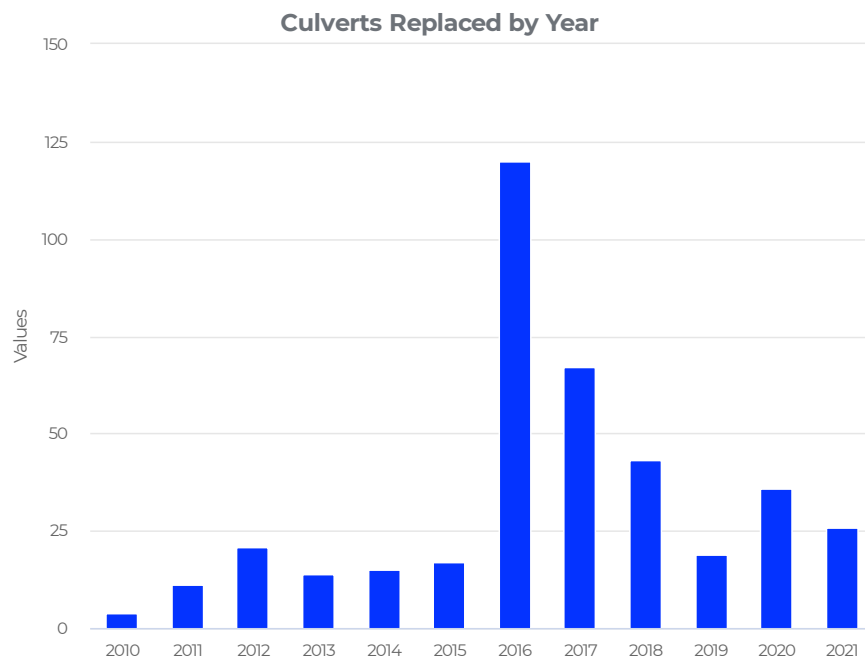
The Village has significantly increased the number of culverts replaced since 2010. The significant spike from 2015 to 2016 can be explained by the implementation of the Culvert Replacement Program. A major cause for the decrease in replacements from 2016 to present is based on the nature of the roads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

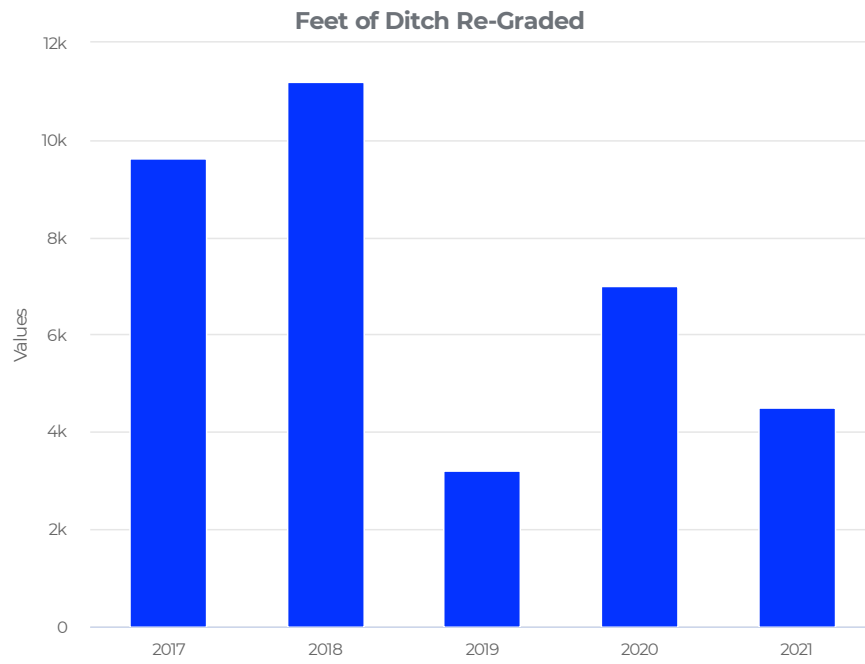
Crews replaced 26 culverts, 5 cross culverts, and re-graded 3,800 feet of ditching on Fairy Chasm Road in 2021.

In 2022, driveway culverts and ditches on East Ellsworth Lane, Hermitage Road, East Manor Circle, a portion of Fielding Road, and a portion of Pelham Parkway will be evaluated.

Out-of-Network Program

The out-of-network culvert program is a service offered to the residents of Bayside through the Department of Public Works at a rate of \$1,000 in 2021. A culvert, contracted with a contractor, can range from \$2,500 to \$5,000 before repaving, depending on the project. Through this culvert program, the DPW will replace your existing culvert with an ADS plastic culvert which will last for decades. DPW will set the pipe to grade for proper drainage and cover it with stone, leaving it ready for your paving contractor to come in and repave your apron. If you are thinking about replacing your culvert utilizing the DPW it is important to plan ahead.





Strategic Initiatives

- Service Excellence
- Fiscal Integrity
- Sustainable Resilience
- Community Collaboration

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

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

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

Snow Removal: Being Environmentally and Economically Responsible

Winter Season

Each year, Bayside and Wisconsin residents alike enjoy the warmth of summer, the changing colors of fall, and then begin to prepare for winter. For Bayside Department of Public Works crews, the task is no different. With winter comes preparation of equipment, use of new technologies, and the challenges that come with snow, ice, and sub-freezing temperatures.

In Bayside, the ability to quickly and efficiently remove snow, mitigate ice, and make streets and sidewalks safer for vehicles and pedestrians has been an evolving process. Years ago, several pieces of equipment were needed to perform specific tasks. Now, equipment is able to perform more than one job, which means quicker, more efficient snow and ice removal.

In addition, the Village also tracks its use of rock salt during each event, and liquid use each season. While every snow event is inherently different, given ambient temperature, road temperature, future forecast, etc., the tracking of labor hours and salt usage helps provide a guideline for future years, and subsequently, assists in budgeting for expenditures related to removal.

A Safer Approach

Perhaps one of the more significant additions to the Bayside fleet is the addition of vehicles and equipment that provide the operator with a safer experience. LED lighting keeps vehicles visible in storms, keeping other drivers aware of their location. Also, in-cab reverse camera monitors give operators a clear view of what's behind them when backing up. This is a major component to avoiding vehicle accidents, as snow removal requires significant backing up, and the large equipment and material can often obstruct mirror views. Since the installation of the cameras in 2010, there have been no reported accidents in reverse during snow related events.

Clearing the Way

While regular snow removal utilizing a plow and plow wings helps to clear off the majority of snow that has accumulated on roadways, the biggest component of providing clear roadways is the use of salt, or brine, to help melt existing snow and ice while lowering the freezing rate on the roads as well. The following materials can be utilized, but may not be used during each event depending upon the antecedent weather conditions:

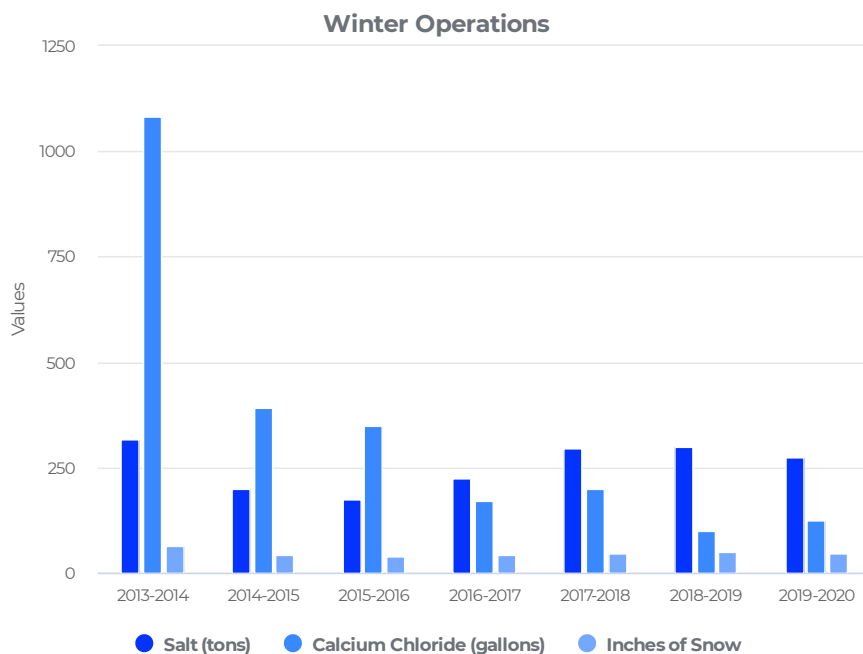
- Rock Salt
- Salt Brine (liquid solution)
- Liquid Calcium Chloride (added to stock piled rock salt)

Anti-icing is applying chemicals to roadways to prevent frost and ice. In the latter part of the 2020-2021 season, the Department of Public Works constructed a salt brine applicator to rejuvenate a pilot program. It was successful and will be expanded in the 2021-2022 season.



Salt Usage: By Season

As noted, each winter weather event is different, and the same can be said for each season. The "seasonal" moniker is intended to show usage over a full winter (usually November - April). As such, some of the salt purchased utilizing previous years' contracts is stored and used the following season - this affects the following year's purchasing needs. Operators are also responsible for filling out usage sheets, where they estimate the amount of salt used for each event (number of truckloads, gallons of brine used, etc.). In addition, because the cost of salt usually increases from year to year, the Village attempts to purchase salt so that the salt storage shed is often filled prior to the end of one year. Depending upon the amount of salt used year to year, this can provide significant cost savings on a year-by-year basis.



The chart shows the efforts put forth by the Department. The reduction in calcium chloride directly relates to a new technique used where the product is mixed into the bulk salt pile for use in really cold temperatures. As with any snow season, the Department has dealt with many variables: the type of snow, the temperature, the amount of events, and lastly, icing over. The last three snow removal seasons have been similar in nature and the amount of salt used decreases. This is done by better application techniques and in-house training to lower the amount of salt needed to make the area safer for travel.

Environmentally Aware

While evaluating the amount of salt ordered and utilized, staff have the ability to monitor the amount and type of salt used during particular events and overall seasons. This has a drastic impact on the environmental impact of salt usage. For example, the Village can then limit the amount of calcium chloride used only during extremely low temperatures.

Conclusion

The Village continues to monitor the amount and type of salt used during each event and season. In addition, new types of brines and solutions are examined as possibilities to help reduce man-hours and improve upon vehicle and pedestrian safety. Other materials such as beet juice and cheese brine are being used throughout the state, and their affects will be analyzed for possible use in Bayside as well.

Strategic Initiatives

Fiscal Integrity

Service Excellence

Sustainable Resilience

Lesson #1: Benchmark the amount of salt used, and labor hours spent, for snow removal.

Lesson #2: Examine factors that play into the amount of salt used.

Lesson #3: Determine additional options to help lower overall snow removal hours and improve conditions on streets.

Call When You Can, Text When You Can't: Text-to-911 Implementation

The Village is home to the Bayside Communications Center, the consolidated 911 telecommunications center servicing the seven North Shore communities and the North Shore Fire Department. To continue to provide the best service possible to residents and visitors of the North Shore, the Bayside Communications Center now offers the option to text your emergency to 911 and access emergency services in the North Shore. The ability to text emergencies into the 911 dispatch center also allows the North Shore to adapt to technological advances as well as provide greater accessibility to individuals with communicative disabilities or disorders, including those who are deaf, hard of hearing, or have a speech disability.



When to Use

Call when you can, text when you can't. Calls routed to 911 are the preferred, most accurate, and most efficient method of communicating your emergency to public safety personnel. However, there are times and situations where a call is simply not feasible. If an individual suffers from a communicative disability, including being deaf, hard of hearing, or suffer from a speech disability, they are now able to text into 911 to aid in emergency response. Additionally, if you are having a medical emergency that renders you unable to hear to speak clearly, text-to-911 can help to provide life-saving services when there would otherwise be a barrier. Another situation where text-to-911 may be beneficial is when you are in a situation where it is not safe to call 911 for help, such as when making noise could potentially disclose your location to an intruder.

How It Works

Anyone with a mobile phone and phone number equipped with a wireless carrier that is able to send and receive text messages is able to use the service to communicate their emergency. Similar to calling 911, texts to 911 are routed to the Bayside Communications Center (BCC). The BCC operates 24 hours a day and 7 days a week, receiving 911 calls and text and dispatching emergency response personnel. Text-to-911 is available in all seven North Shore communities. However, if you are adjacent to a community outside of the North Shore, the location of the cell phone tower ultimately determines the availability of the service. When texting in an emergency, be sure to include your specific location in the text message. The location information of a text is not as accurate as the location information of a phone call and could result in errors in locating your emergency.

If text-to-911 is temporarily unavailable, you should receive a message indicating so. If you do not receive any response, please call 911 as you traditionally would.



Call when you can,
text
when you can't.

How To Use

Text-to-911 is as easy to use as sending a text message to a friend or family member.

1. Enter the numbers 911 in the "To" field.
2. Type the exact location of the emergency.
3. Briefly describe what kind of help you need.
4. Push "send".
5. Respond to any questions and follow any instructions.

Please do not text and drive. If you are driving, please pull over when it is safe!

Restrictions

- Text-to-911 currently only supports standard text messages (SMS or iMessage). Any photos or videos cannot be received by text-to-911 at this time, including emojis.
- In order to provide the best service possible, you should also refrain from using abbreviations or acronyms. These can be easily misinterpreted or misunderstood and can impede emergency service efforts.
- Group messages are also unable to be received by Text-to-911 services. If you include 911 on a group text, your emergency may not be received.
- Currently, Text-to-911 services are only offered in English. Any messages received in Spanish or another language will not be received.

Strategic Initiatives

Service Excellence

Technological Advancement

Lesson #1: Text-to-911 offers a public safety program inclusive to individuals with communicative disabilities.

Lesson #2: Text-to-911 also helps those in situations where it is unsafe to call, or those that are unable to call due to a medical emergency.

Lesson #3: Text-to-911 location services aren't as accurate as traditional phone calls; users must be specific with details to their location.

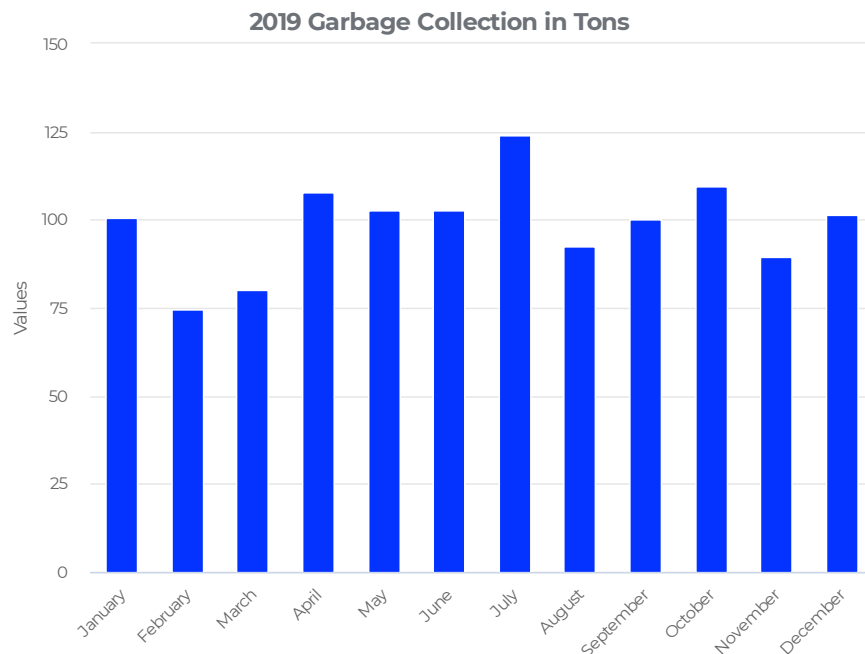
Collections During COVID-19

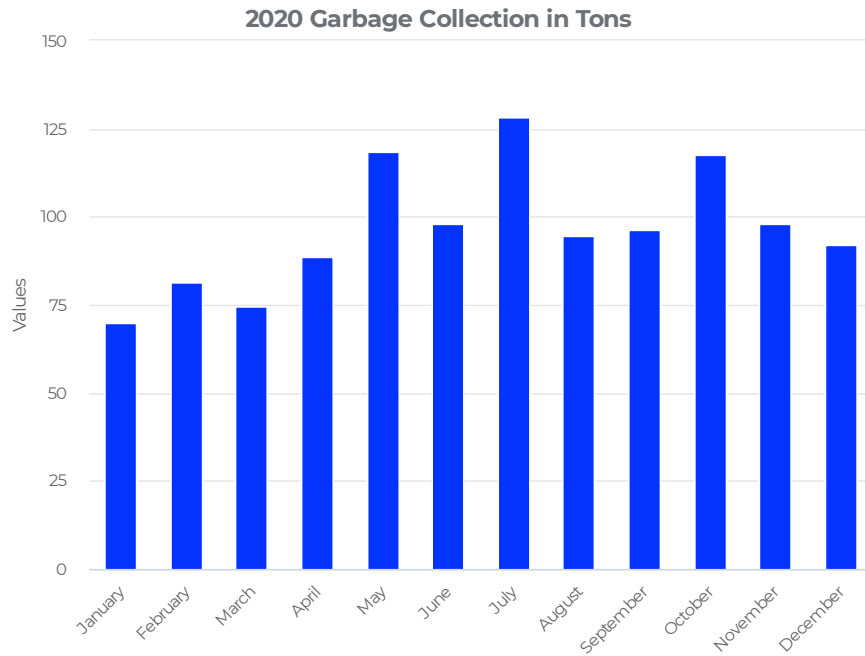
The Department of Public Works maintains a busy schedule throughout the Village. The Department is responsible for the maintenance and repairs of streets, culverts, street signs, Village buildings, and all Village-owned machinery and equipment. The crew is also responsible for public services such as snow and ice removal, forestry, maintenance, storm and sanitary sewer infrastructure, and even the collections of refuse, recycling, and yard waste! For more information on collections, a Collection Guide is available on the Village website.

Refuse

Refuse collection is completed weekly throughout the Village. As you may notice, collection totals look remarkably similar between 2019 and 2020. Refuse collection follows a seasonal pattern throughout the year. Collection totals are generally higher around holidays and during the summer months, when people tend to be more active. These totals generally decrease around early Spring and Fall when the weather is less accommodating and there are minimal holidays.

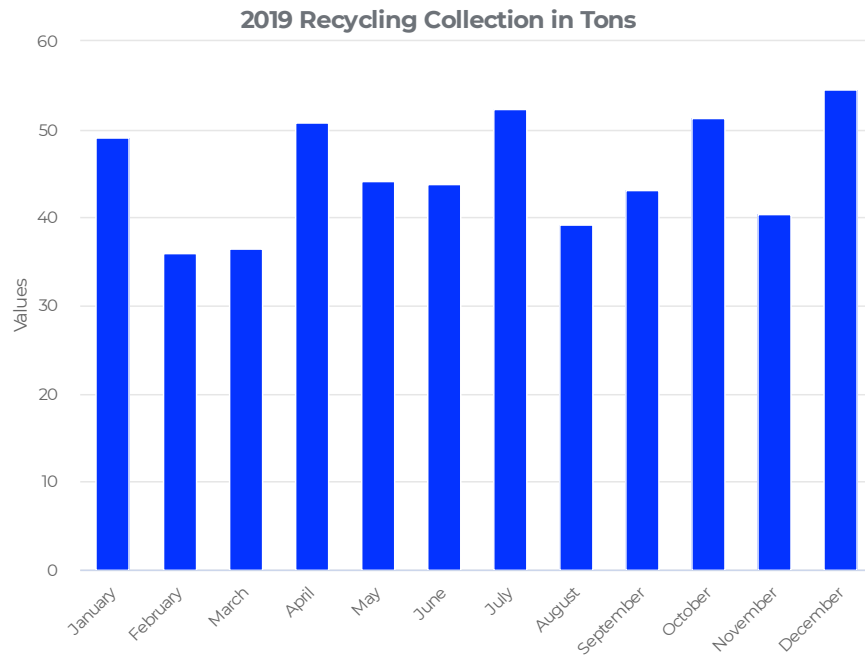
When 2020 collections are compared to the year prior, there are significant increases in totals. Through the month of May, which typically has a lower quantity of refuse collected, a 17% increase was noted with 432.45 tons collected from January through May of 2019 and 508.66 tons collected from January through May of 2020. Garbage collections totaled 1,353.49 tons in 2020, for an average of 112.79 tons per month, an increase of 16.9% from 2019.

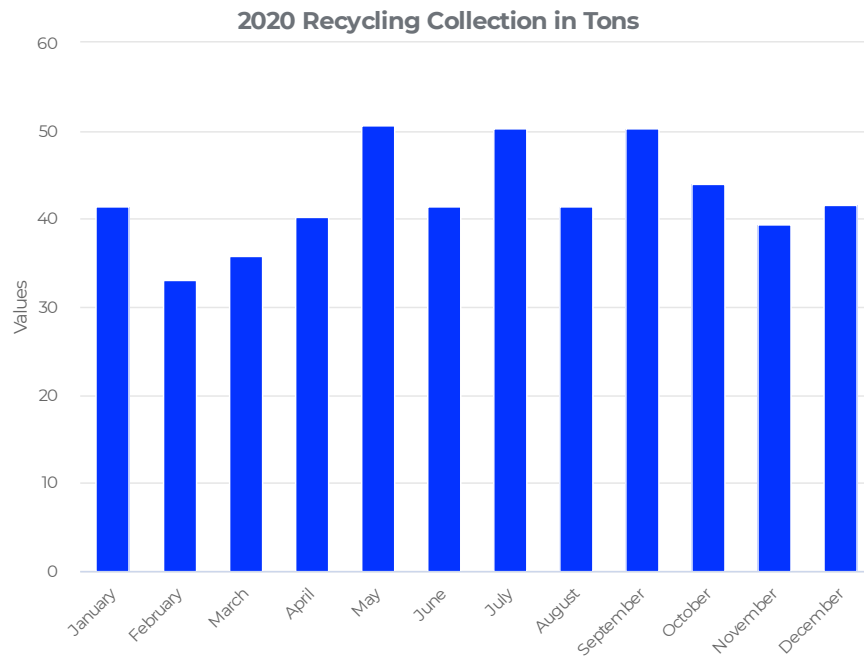




Recycling

Recycling collection totals follow a similar seasonal pattern throughout the year. Collections tend to be lower during the early Spring and Fall and rise around the year-end holidays and during the summer months. Recycling totals were also subject to a decrease during 2020. Recycling collections for the year totaled 470.62 tons in 2020, an average of 39.2 tons per month, a decrease of 8.3% from 2019.





Conclusion

As businesses closed and more transitioned to working from home to navigate the pandemic, our DPW crew continued their collection cycles to ensure service excellence for our residents and the sustainability of our waste. The pandemic impacted every aspect of life as we knew it, and collections were not exempt. Many were at home more during 2020, which led to a rise in collections during the summer and initial stages of the pandemic.

Strategic Initiatives

- Service Excellence
- Sustainability

Lesson #1: Refuse and recycling collections follow seasonal patterns.

Lesson #2: 2020 saw an increase in collection totals, likely due to COVID-19 restrictions.

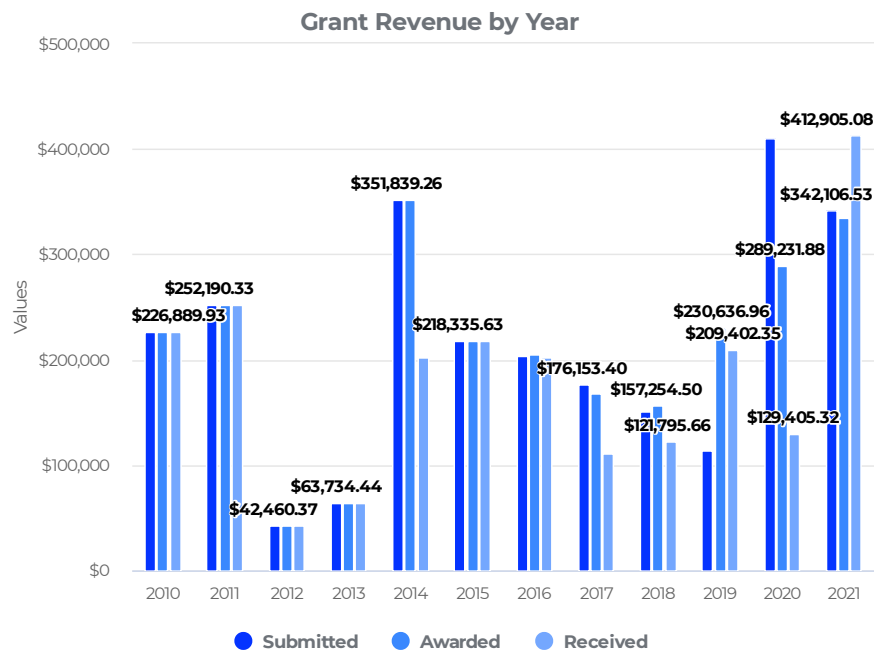
Lesson #3: Collection totals fell during traditional holidays such as Easter and Christmas.

Annual Grant Revenue

The Village offers a variety of services to the residents across departments. These include infrastructure enhancements or necessary improvements to keep up with changing times and offer the highest level of service possible. There are countless private and public grants available that can be used to fund Village projects and help us to continue to provide excellent service and maintain fiscal integrity and sustainability for years to come.

Grants are monies set aside for specific services and projects and generally do not need to be paid back. Grant applications are critical to the funding and improvement of many of the Village's projects and services. From stormwater management to the promotion of green infrastructure and upgrades to our dispatch services, grant funding can be applied and used in nearly every aspect of our daily operations as a Village.

Applications are drafted by Village employees and submitted for formal review by selection committees and both public and private entities. Many of these grants are highly selective and competitive.



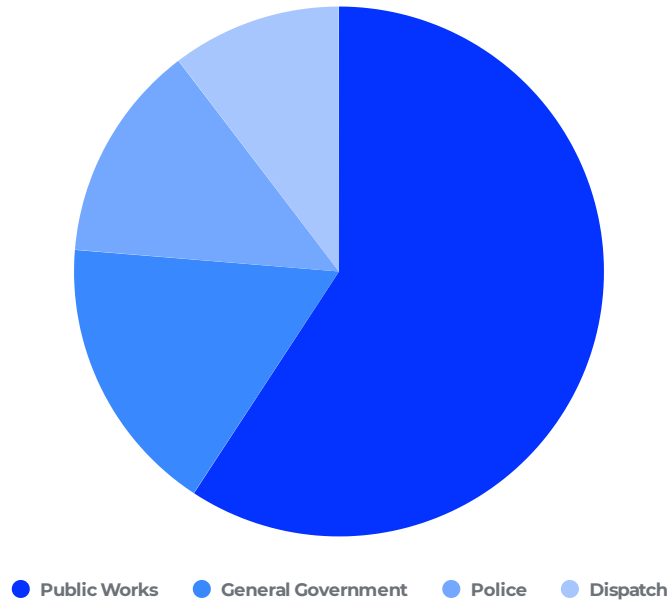
To be awarded with a grant, a formal proposal must be submitted explaining what the funding will be used for and how it will serve and benefit the community. As needs fluctuate each year, so does our grant funding. On average over the last ten years, the Village has been awarded just over \$210,000 in grant funding per year and received nearly 40 different grants and been awarded over 2.5 million dollars in grant funding since 2010.

Notable Grants Awarded	Year	10 Year Total
Urban Forestry Grant	Recurring	\$125,000
Focus on Energy	2021	\$14,137
Prescription Drug Disposal	Recurring	\$16,702
CMVIC Safety Grant	Recurring	\$10,000
Stormwater Management	2017-2018	\$190,000
American Rescue Plan	2021	\$226,816
Community Development	Recurring	\$58,782
OWI Task Force	Recurring	\$23,043
Urban Non-Point Source Pollution	2014-2016	\$266,578
American Transmission Company Tree Planting Program	Recurring	\$24,750
Next Generation 911	2020	\$131,198
Household Hazardous Waste Collection	Recurring	\$62,610.81
Department of Justice COVID Emergency	2020-2021	\$20,000
MMSD Dry Basin Expansion	2019	\$93,728
Routes to Recovery	2020	\$85,200
Bulletproof Vest Grant	Recurring	\$17,947
Private Property Inflow and Infiltration	2013-2016	\$193,863
Local Road Improvement Program	2014-2015	\$37,172
Recycling Grant	Recurring	\$317,480
MMSD Stormwater Grant	2010-2011,2015	\$126,958

Just as needs by year fluctuate, so do funding needs by department. Some of the grants the Village has received have been used to improve stormwater management, sewerage, and recycling services. Nearly 60 percent of grant funding over the last ten years has been for Public Works. An additional 17% has been utilized for general government administration, including the Community Development Block Grant (CDBG) Program that provides funding for the LX Senior Center.

Grant funding enables the Village to carry out our project and keep our commitment to the community while maintaining fiscal responsibility, integrity, and sustainability.

Grants Awarded by Department 2010-2021



Conclusion

The application for grants allows greater flexibility for the Village to fund projects and improvements throughout the Village. This helps the Village to maintain fiscal sustainability and responsibility as we navigate through the needs of the Village. These projects stand to increase the quality of service and the amenities of the Village of Bayside, while maintaining and making consistent improvements to Village infrastructure and upholding the aesthetic appeal of our community. Grant funding allows the Village to create sustainable changes, improvements, and upkeep to create a better community for all.

Strategic Initiatives

Service Excellence
Fiscal Integrity
Sustainability

Lesson #1: Grants provide necessary funding to continue improvements and updates within the Village and allow employees to provide residents with excellent service.

Lesson #2: Grants have extensive and highly competitive application processes that involve selection committees at public and private entities.

Lesson #3: Grant funding can fluctuate by year and by department, depending on how the Village can best serve our residents.

One Connection at a Time: myBlue Sector Activity

The Village implemented myBlue to align with a community-oriented policing model and increase the effectiveness of the Bayside Police Department by strengthening communications between officers and residents. The Village was divided into 8 sectors. The Bayside Police Department then trained 8 officers in community-oriented policing to ensure the best service possible for the residents of Bayside.

The myBlue program is a community outreach program to break down communication barriers between residents and law enforcement. One of the ways this communication is achieved is through Access Bayside, which gives residents the opportunity to log work requests directly with myBlue and their respective sector officer, as well as the police records management system.

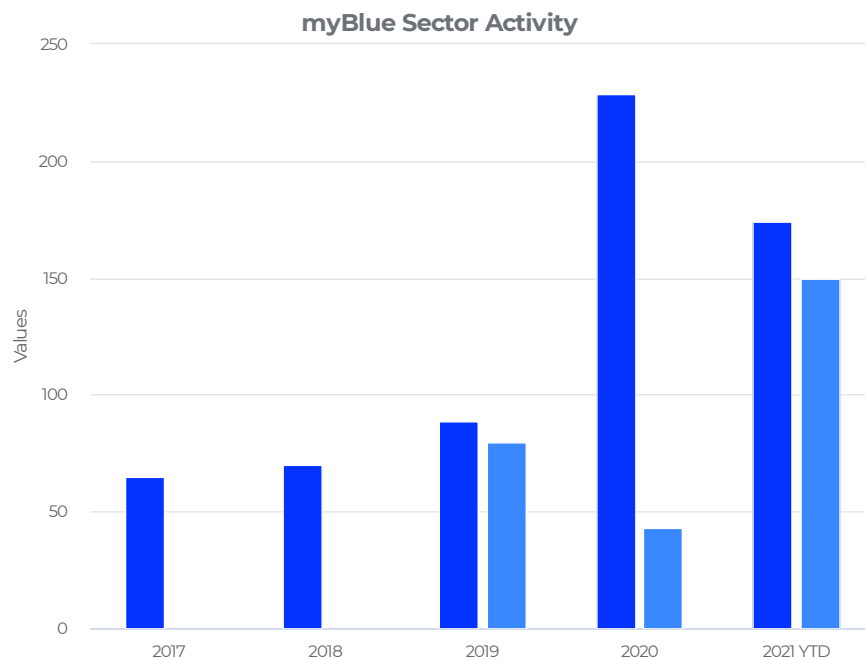
Access Bayside

Access Bayside allows residents to log their concerns and work requests directly into the Village of Bayside's system and allows for an avenue for the Village to provide updates about issues being seen in the Village from the moment they start until they are completed. This allows residents to take a direct stake in the actions of the Village and the issues they want to see addressed throughout the Village.

From this point, the request is routed to the Sector Officer so the request may be taken care of efficiently and effectively under the myBlue Program.

Activity by Sector

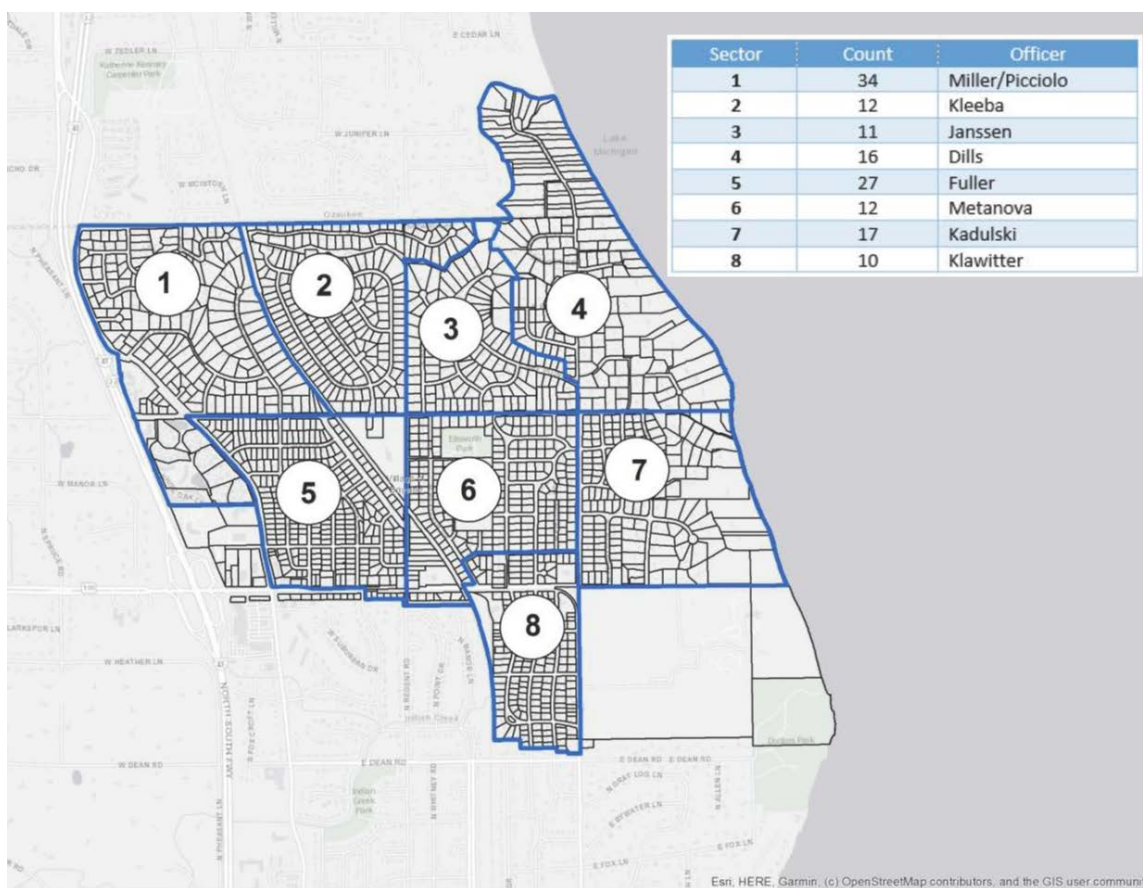
Bayside prides itself on being a low-crime, safe, and family-oriented community. The Village of Bayside depends on its residents to continue to ensure the safety of the community for all to live, work, and play. However, like any community, the police department stands to ensure that the codes of our Village are adhered to, so that the Village and community can be as safe as possible. 2020 saw an increase in Code Enforcement activity by our officers.



Numerous factors impact the number of contacts within each sector. To help measure activity by sector, the police department implemented an activity tracker in its record management system. Since inception, sector activity is broken down as follows: myBlue contacts were cut nearly in half from 2019 to 2020, decreasing from 80 to just 43 in 2020.

One of the services offered through the myBlue program is vacation checks on local homes and businesses throughout the Village. This service ensures residents the peace of mind in knowing their home is being watched while they are away. Another service offered by myBlue is the ability to be placed on a Do Not Solicit list for door-to-door marketing and merchants. This service made up 181 contacts in 2020, nearly 36% of the total contacts for the year.

From January through August of 2021, there were 159 sector events. A majority of myBlue sector events occurred in the western regions of the Village, in the districts adjacent to Port Washington Road and Brown Deer Road, the two largest roadways in the Village. These districts are also home to the Village's commercial and business districts, increasing traffic within these districts. The eastern and central districts are primarily residential and contained very few contacts with myBlue officers. As the new normal is established in 2021, post pandemic, the police department is formulating a strategy and implementing protocols to enhance activity in each sector.



Conclusion

The Village is proud to be a safe community characterized by low crime rates. The myBlue program is one component that contributes to this safety. As the program continues to evolve, additional measures to evaluate its effectiveness are being established.

Strategic Initiatives

Service Excellence

Civic Engagement

Lesson #1: The myBlue Program, coupled with Access Bayside, creates a viable means of conversation between residents and the officers that serve them.

Lesson #2: Measuring the effectiveness of myBlue will continue to enhance the quality of the program.

Lesson #3: The Village is committed to ensuring the safety of our community and our residents.

Clean Sweep: Prescription Drug Collection

Prescription drug misuse can be defined as taking a medication other than in the dosage and manner that a doctor prescribed or intended. This includes taking medication that was not prescribed to you, taking more than the prescribed dosage, taking the medication for reasons other than why it was prescribed, or take the medication in ways that were not intended by the prescription. More than 80% of patients ages 57 to 85 years of age use at least one prescription medication on a daily basis, and more than 50% take more than one daily. Often, prescription medications are not used to their depletion. This leaves unused medication that can fall into the wrong hands.

According to the National Survey on Drug Use and Health, more than 6 percent of those aged 12 years and older have misused prescription medications at least once in the past year. Misuse of prescription drugs can have devastating effects on the health and safety of our loved ones and our community. According to the National Institute on Drug Abuse, drug overdose deaths involving prescription opioids rose nearly 400% from 1999 to 2017 from 3,442 to 17,029 before falling to 14,139 in 2019. Programs such as the Village's collection program directly contribute to lowering the number of individuals victimized by prescription drug and opioid abuse or misuse.

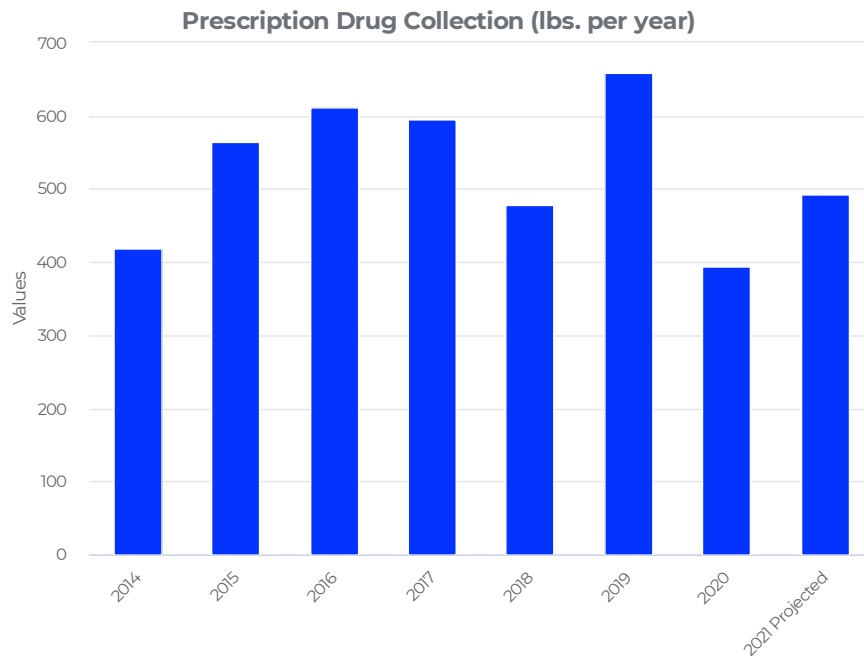


Unused prescription drugs and medications, if not properly disposed of can also harm the environment. As the chemicals break down, they can make their way into foliage, soil, groundwater, and other waterways, making their way into the food and water we and other animals eat and drink. To preserve the quality of our environment and ecology in the Village, as well as the world as a whole, we must do our part to dispose of these substances responsibly.

Village Drug Drop-Off

The Bayside Police Department is a designated drop-off point for unused prescription drugs. The medications can be dropped off in the Police Department lobby in the prescription drug drop box 24 hours a day, 365 days a year. No sharps or illegal drugs are collected or accepted by the Village and Bayside Police Department.

These prescription medications are then disposed of properly without harming the community or the environment. The prescription drugs are taken for disposal by the Department of Justice (DOJ), Drug Enforcement Agency (DEA), or Milwaukee Metropolitan Sewerage District (MMSD). In 2020, prescription drug drop-off decreased slightly, likely due to the COVID-19 pandemic and quarantine mandates going into effect across the country. Prior to 2020, the Bayside Police Department collected on average 550 pounds of prescription drugs and medication each year. That's the same weight as an adult Bengal Tiger!



In 2019, we saw our highest recorded medication drop-off, totaling over 600 pounds of unused medications and prescription drugs. Collection numbers are forecasted to rise back to years prior as we head into the end of 2021 and into 2022. This drug take back program is voluntary and relies on our residents to bring in their unused medication and prescription drugs. This program also comes at no cost to residents. All of these medications are disposed of and destroyed in ways that do not harm the environment and prevent the medications from falling into the wrong hands where they can be abused or redistributed.

Conclusion

The Bayside Police Department Prescription Drug Take Back Program has successfully collected and disposed of over 4,000 pounds of prescription drugs, the same weight as a small SUV or two mature buffalo! Each of these disposed pills and prescriptions were prevented from falling into the wrong hands. Someone's daughter or son is alive and free from addiction today because of this program. The Village reaffirms its commitment to the community to protect them from harm and ensure the safety of the Village and its residents. By bringing your unused medications to the drop-off box, you are doing your part to make sure the Village stay clear of addictive opiates and other medications.

If you or someone you know is suffering with chemical dependency or addiction, resources are available from the Substance Abuse and Mental Health Services Administration (SAMHSA) and the US Department of Health and Human Services. These resources can be found by visiting FindTreatment.gov or by calling their helpline at 1-800-662-HELP.

Strategic Initiatives

- Service Excellence
- Civic Engagement
- Sustainable Resilience

Lesson #1: Bayside Police Department collects unused prescription medications at no cost to you.

Lesson #2: Prescription medications in the wrong hands can harm the individual, the community, and even the environment.

Lesson #3: The Village collects and properly disposes around 500 pounds of prescription drug waste each year.

Cleaning Up the Village: Recycling and Clean Up Days

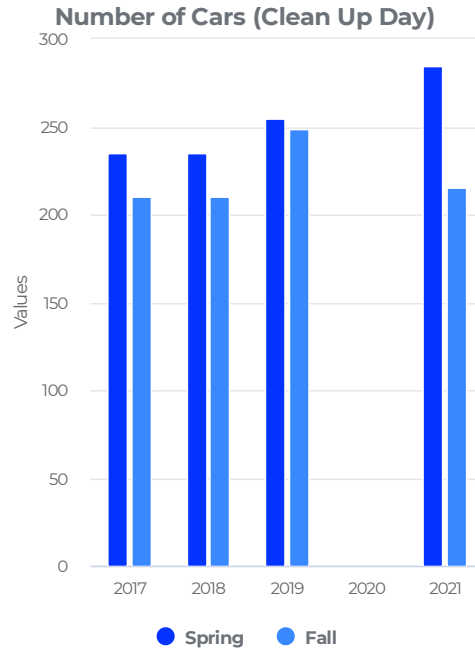
This case study explores resident participation in the Village's Recycling and Clean Up Days.

Recycling Days and Clean Up Days are some of the most popular services provided by the Village. These days give residents the opportunity to come to Village Hall and dispose of extra recycling, yard waste, plastic bags, and more. The Village continues to promote the importance of recycling, and in recent years, we have seen a significant increase in participation of Recycling and Clean Up Days. In 2021, there have been five (5) Recycling Days and two (2) Clean Up Days. The Village of Bayside employs performance measurement tools to effectively track how much Village services are being utilized. This allows the Village to make data-driven decisions and implement contemporary solutions.

The Bi-Annual Clean Up Days that the Village provides have also gained popularity throughout the years. These are held on Saturday mornings from 9:00AM-12:00PM. To participate, you must make a monetary or food donation to the Hunger Task Force. Clean Up Days are a great way for Village residents to dispose of unwanted items while also supporting a non-profit that fights hunger in the Milwaukee area.

The Village accepts a wide variety of items for Clean Up Days. Please note, the Village does not accept items containing freon or oil-based products.

The chart to the right depicts the number of cars that participated in Clean Up Days since 2017. Unfortunately, the Spring and Fall 2020 Clean Up Days were canceled due to COVID-19. In April 2021, the Village hosted its first Clean Up Day in a year and a half, hosting 285 cars. As you can see by the chart, the number of cars that participated increased in 2021 from previous years.



Growth of Recycling Days

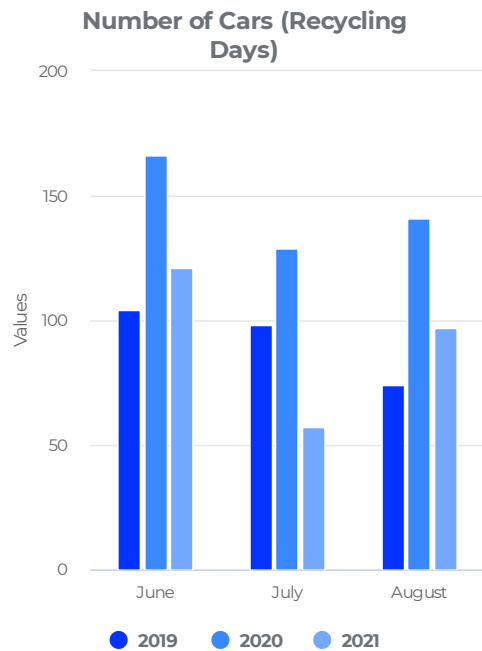
The Village of Bayside has seen an increase in resident participation of the Recycling Days. These are held monthly during the summertime and take place from 9:00AM-11:30AM on Saturday mornings. Residents can bring their recycling items to the Department of Public Works building located behind Village Hall.

The chart on the right are items that are accepted at Recycling Day. Promoting recycling engenders the sustainability of resources in the Village of Bayside and the world.



Recycling Day Participation

The chart to the left depicts the changes in the Recycling Day participation since 2019. As shown in the chart, there were significantly more cars partaking in Recycling Day in 2020 with residents spending much more time at home.



There has been an overall increase from 2019 to 2021, with residents still taking the opportunity of being at home to declutter their space.

Recently, the Department of Public Works has been tagging recycling containers throughout the Village that are contaminating the recycling load. Plastic bags get tangled in the processing equipment and are not allowed in the recycling bin. When residents place things in the recycling bin that are not allowed, the Village of Bayside must pay extra to dispose of it.

Recycling Days During COVID

The COVID-19 pandemic has slightly changed the process of Recycling Days in 2020 and 2021. In previous years, Village Staff along with volunteers would help residents unload their cars. Due to the COVID-19 pandemic, Recycling Days are now operating in a drive-thru system, where residents must unload their items themselves. Village Staff are now wearing gloves, masks, and other PPE which significantly restricts their ability to help unload certain items. Staff is assisting residents as much as possible while still ensuring the safety of the community. When deemed safe and appropriate, Village Hall will resume helping residents unload their cars.

To conclude, Recycling and Clean Up Days have increased in participation over recent years. Recycling is a great way to ensure sustainability of resources in the Village of Bayside and the world. Remember to always double check which items can be placed in your recycling bin, as certain items are deemed contaminants. See you at the next Recycling and Clean Up Day!

Acceptable Items for Clean Up Days

- ✓ Bicycles
- ✓ Cell Phones
- ✓ Donations for Goodwill
- ✓ Donations for Habitat
for Humanity
- ✓ Electronics (NO TV or
Refrigerators)
- ✓ Garbage
- ✓ Recycling
- ✓ Eyeglasses
- ✓ Ink Cartridges
- ✓ Light Bulbs
- ✓ Mattresses
- ✓ Paint
- ✓ Scrap Metal
- ✓ Yard Waste



Strategic Initiatives

Fiscal Integrity
Community Collaboration
Connected Communication
Service Excellence
Sustainable Resilience

Lesson #1: Recycling is a great way to engender the sustainability of resources.

Lesson #2: Make sure you double check whether your items can be recycled.

Lesson #3: Clean Up Day is a great way to get rid of unwanted items while also giving back to the community.

Connecting in the Digital Age: Virtual Engagement

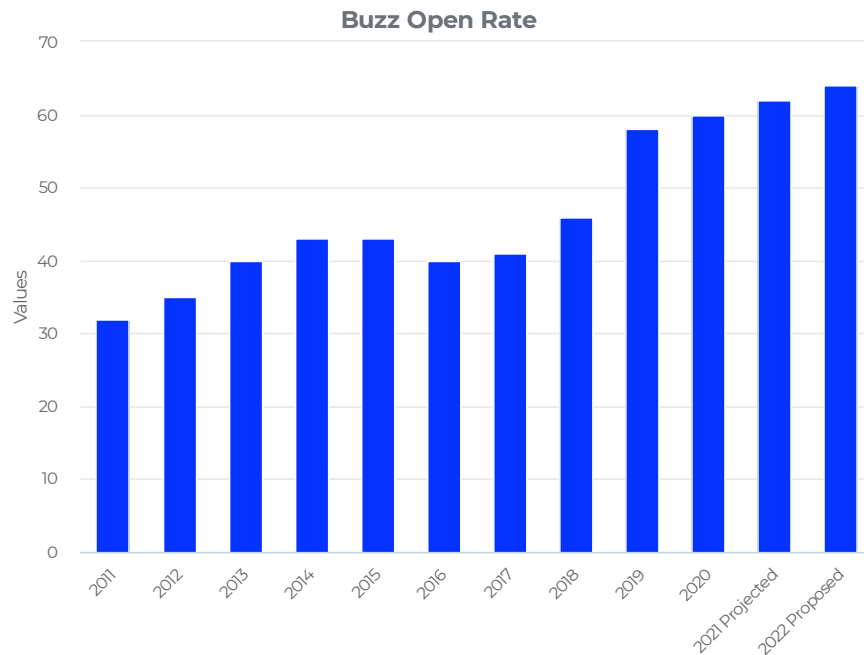
Local governments serve an important role in communicating with residents and engaging the community. The COVID-19 pandemic provided a need to find alternatives to traditional communication as social gatherings were restricted and deemed unsafe. As technology advances, there are increasing options to fulfill our strategic values of civic engagement and service excellence.

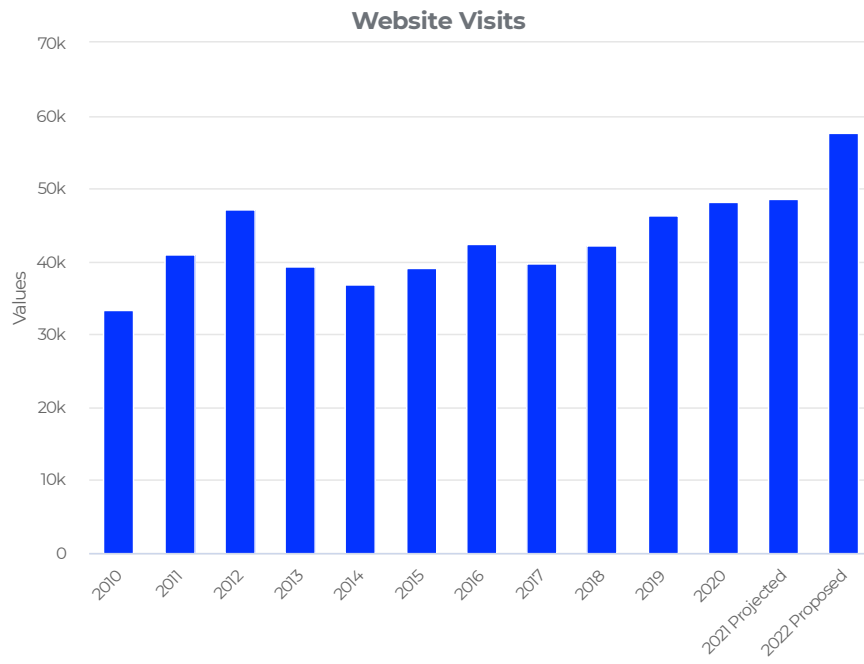
Current Mediums of Engagement

Bayside Buzz

This newsletter serves the community to keep up with local news and events around the community and put on by the Village at their convenience while having a paperless distribution of information.

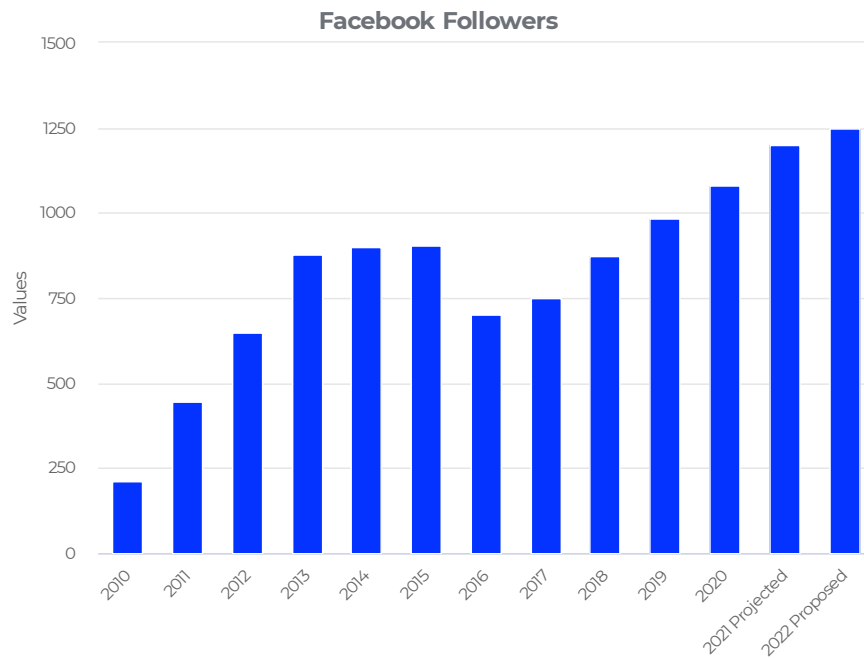
133,035 copies for the Bayside Buzz were electronically sent in 2020. In addition to an increase in participants, 2020 also saw a significant increase in the percent of residents opening and reading the Bayside Buzz, a 13% increase over 2019, with open rates peaking during the height of the pandemic in the Spring. This increase in open rate is projected to continue into 2021 as digital media becomes more accessible and widespread.





Facebook

The Facebook site for the Village saw a continuation of upward trends over the pandemic. As of June 2021, Facebook followers were up over 25% from 2019, at over 1,250 individuals. Total "likes" of the page also saw nearly a 10% increase from the year prior.



Twitter

Twitter provides a quick and short open forum for discussion and the dissemination of information. The large amounts of instant reach to audiences available from Twitter makes it a valuable tool for organizations such as the Village to quickly distribute information and communication. Following a large increase in impressions on Twitter in 2019, a 58% increase from the year prior, digital impressions (the number of times a post was seen or interacted with), falling 52% from 2019. However, the total number of followers for the Village Twitter account rose 2%.

YouTube

Views of Village content increased in 2020 and over the course of the pandemic. The Village Tutorial Series for Access Bayside and SeeClickFix rose 670% from 2019 to 2020 and our DPW Dan Series on garbage, recycling, and yard waste collection rose 97% from 2019. Because 2020 was an election year across the state and country, the Village also distributed a series of informative videos on elections during COVID-19.

Conclusion

When face to face engagement and service is impeded, whether by a pandemic or by schedule conflict with residents, the Bayside Buzz, Village website, and other social media platforms offer a viable alternative to communicate and engage with the community. The current engagement of the Village and measures being taken to ensure the satisfaction of the residents through virtual presence have increased the reach of Village communication over the past few years. This has been especially useful and apparent as we navigate through the COVID-19 pandemic. Interestingly, there were 532,916 unique interactions in 2020.

Strategic Initiatives

Community Collaboration
Connected Communication
Service Excellence

Lesson #1: Virtual communities promote connection between the Village and its residents.

Lesson #2: Virtual communication aids engagement within the community.

Lesson #3: Virtual communication allows the Village to adapt to technological advances to maintain ease of service and quality of service in a digital age.

2022 Goals & Objectives

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 fully utilized in 2021. 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 three (3) 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, 2021 and October 1, 2022.

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 2022 which align with our five (5) strategic initiatives - Fiscal Integrity, Community Collaboration, Connected Communication, Service Excellence, and Sustainable Resilience. There will be a series of three (3) 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.

1. FISCAL INTEGRITY: Provide sound financial management and future financial stability.

A. Sound Management

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. Implement new financial management and accounting software.

B. Financial Stability

1. Update Village Long-Term Financial Plan.
2. Scan for and mitigate potential budget impacts from COVID-19 pandemic.
3. Administer American Rescue Plan Act grants and Capital Infrastructure projects.

C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Explore new opportunities for Bayside Information Technology consortium.
3. Seek Joint Public Safety Communication Center levy limit exemption.

2. COMMUNITY COLLABORATION: Maintain equitable, diverse, and inclusive community partnerships.

A. Neighborhood Stability

1. Enhance community standards/property maintenance program enforcement.
2. Enhance myBlue community outreach efforts.
3. Implement myCrew program.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Promote Village sponsored events and encourage community-based events.
3. Finalize Comprehensive Plan.

C. Cooperative Partnerships

1. Coordinate Ellsworth Park Playground community playground build.
2. Expand Bayside Beer Garden Series.
3. Enhance collaboration with Schlitz Audubon Nature Center.

3. CONNECTED COMMUNICATION: Provide proactive, reliable, and transparent communications.

A. Customer Service

1. Develop Service Level Agreements for Village-provided services.
2. Develop resource guides for seasonal issues.
3. Develop capital/infrastructure project web pages for project updates.

B. Virtual Services

1. Implement social media scheduling platform.
2. Increase Bayside Buzz subscribers.
3. Create Department specific surveys related to services.

C. DIY Resources

1. Enhance usage of Access Bayside.
2. Maintain Village website Frequently Asked Questions.
3. Promote specialized recycling programs, Recycling, and Clean Up Days.

4. SERVICE EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain organizational recognitions for excellence in performance management.
2. Utilize data to identify potential problems and timely service delivery.
3. Implement enhanced performance management tracking programs/software.

B. Technological Advancement and Innovation

1. Implement Emergency Medical Dispatch program.
2. Conduct information Technology security audit and implement recommended remediation measures.
3. Create internal Innovation Team to mitigate future issues.

C. Employee Development

1. Implement leadership succession plan.
2. Address recommendations from CVMIC Safety and Human Resources Audit.
3. Implement performance appraisal system and develop merit-based pay system.

5. SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.

A. Environmental Infrastructure

1. Implement 2022 Capital Projects.
2. Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
3. Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.

B. Stormwater Mitigation

1. Analyze stormwater management outfalls and develop workplan.
2. Complete MS4 Stormwater Management study update.
3. Complete 2022 Stormwater Management Project.

C. Environmental Stewardship

1. Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.
2. Develop and implement alternative winter road treatment.
3. Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.

FUND SUMMARIES

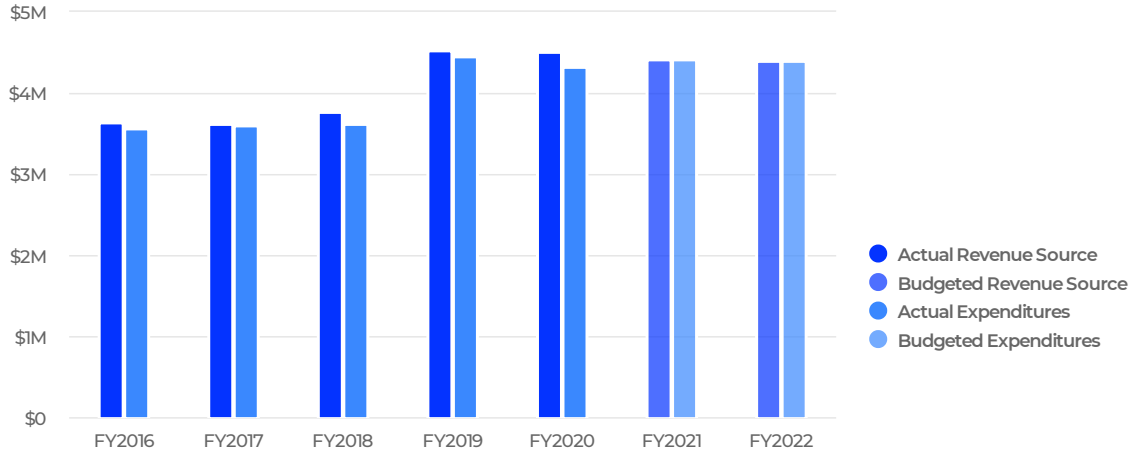
General Fund

The General Fund is a governmental fund that provides for the main operations of the local government which are not primarily supported by user fees. The main source of funding for the General Fund is the property tax.

The General Fund is a major fund within the Village and represents 39% of the total expenditures for fiscal year 2022.

Summary

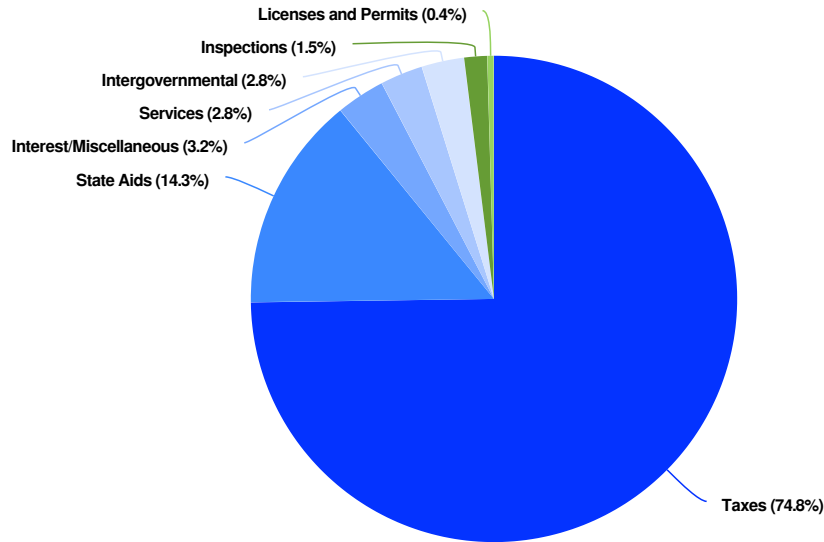
The Village of Bayside is projecting \$4.41M of revenue in FY2022, which represents a 0.2% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.4% or \$18.7K to \$4.41M in FY2022.



Revenues by Source

The majority of the revenues for the General Fund is derived from the collection of property taxes. Revenues are also received from state aids, licenses and permits and other user fees.

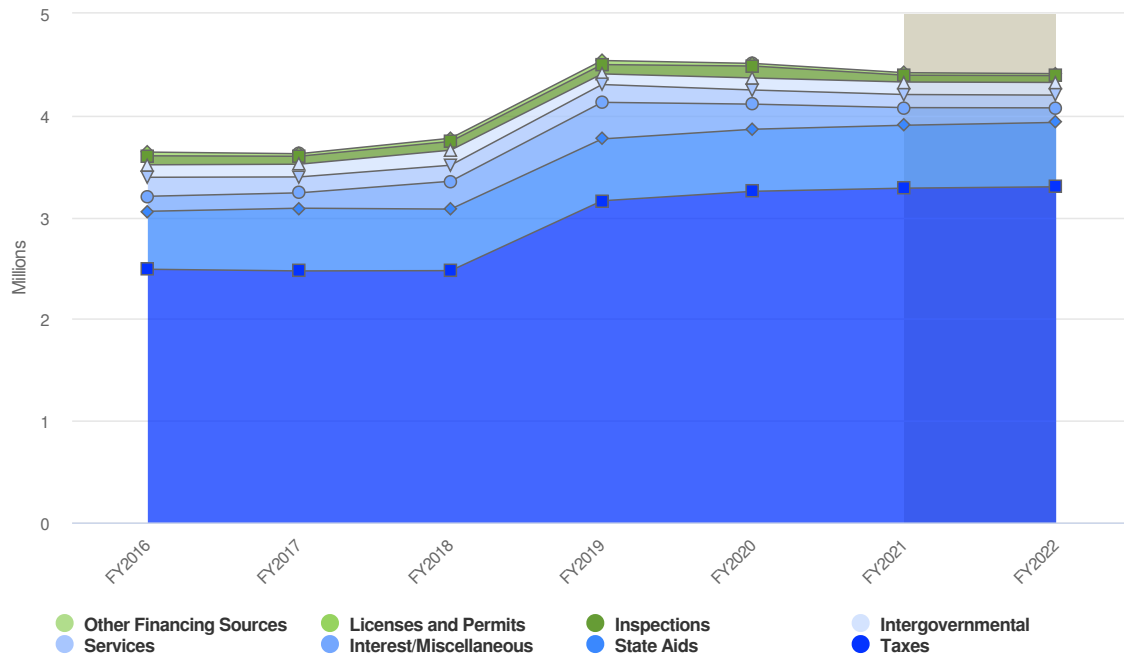
Projected 2022 Revenues by Source



Our Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth. In fact, due to the significant fire at White Oaks Apartments in 2019, the Village's net new growth in 2020 was negative, yes negative (-.065%). For 2022 the net new growth was .445% which allows for a \$20,274 increase.

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 \$106,699. The 2022 recommended budget proposes an increase of \$50,818, an increase to \$4,665,006, or 1.10 percent. The largest portion of the increase is allocated to expenditure increases related to the North Shore Fire Department.

Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			
Property Taxes	\$3,226,561.00	\$3,239,467.00	0.4%
Interest On Delinquent Taxes	\$12,000.00	\$12,000.00	0%
Payment In Lieu Of Taxes	\$46,532.57	\$47,036.00	1.1%
Total Taxes:	\$3,285,093.57	\$3,298,503.00	0.4%
Intergovernmental			
Community Development Block Gr	\$5,598.00	\$5,598.00	0%
Public Safety Communication Ad	\$97,488.25	\$99,409.00	2%
North Shore Library Administration	\$19,521.00	\$19,521.00	0%
Total Intergovernmental:	\$122,607.25	\$124,528.00	1.6%
State Aids			
State Shared Revenues	\$60,296.00	\$60,297.00	0%
Video Service Provider Aid	\$7,330.00	\$14,470.00	97.4%
Recycling Grant	\$25,676.00	\$25,770.00	0.4%
Exempt Computer Aid	\$15,160.00	\$15,160.00	0%
Personal Property Aid	\$1,737.00	\$1,738.00	0.1%
State Transportation Aids	\$412,020.00	\$415,180.00	0.8%
St 32 Highway Aids	\$16,954.00	\$17,013.00	0.3%

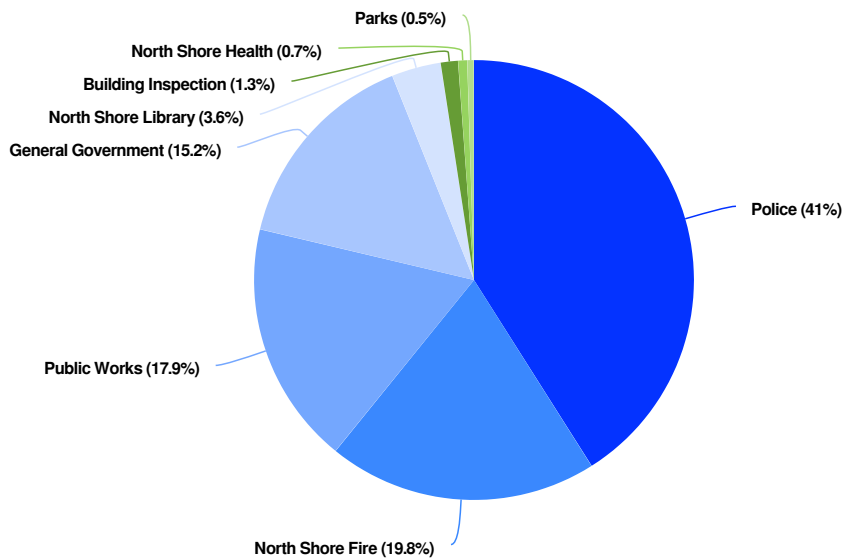
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditure Restraint	\$78,900.00	\$82,745.00	4.9%
Total State Aids:	\$618,073.00	\$632,373.00	2.3%
Licenses and Permits			
Operators License	\$1,000.00	\$1,000.00	0%
Liquor License	\$2,900.00	\$2,400.00	-17.2%
Cigarette License	\$200.00	\$200.00	0%
Animal Licenses	\$1,750.00	\$1,227.00	-29.9%
Transient Merchant Permit	\$300.00	\$0.00	-100%
Excavation/Right Of Way/Privle	\$15,000.00	\$10,000.00	-33.3%
Rummage Sale Permits	\$120.00	\$240.00	100%
Dumpster Permits	\$2,000.00	\$3,000.00	50%
Sign Permits	\$500.00	\$200.00	-60%
Conditional Use Application	\$300.00	\$600.00	100%
Board Of Zoning Appeals Fees	\$500.00	\$500.00	0%
Special Event Permits	\$50.00	\$50.00	0%
Total Licenses and Permits:	\$24,620.00	\$19,417.00	-21.1%
Services			
Cable Franchise Fees	\$65,000.00	\$65,000.00	0%
Tree Program	\$5,000.00	\$5,000.00	0%
Fines & Forfeitures	\$40,000.00	\$35,000.00	-12.5%
Misc Service Fee-Notary/Finger	\$100.00	\$100.00	0%
Property Status Revenue	\$4,000.00	\$4,000.00	0%
Publication Fees	\$175.00	\$200.00	14.3%
Data Sales	\$550.00	\$550.00	0%
Special Pickups	\$8,000.00	\$8,000.00	0%
Mulch Deliveries	\$4,800.00	\$6,000.00	25%
Well Permit/Abandonment Fees	\$0.00	\$300.00	N/A
Park Facility Rental & Program	\$800.00	\$800.00	0%
Public Works Service Revenue	\$300.00	\$300.00	0%
Total Services:	\$128,725.00	\$125,250.00	-2.7%
Inspections			
Arc Application Fees	\$2,000.00	\$2,000.00	0%
Occupancy Permits	\$250.00	\$300.00	20%
Building Permits	\$65,000.00	\$65,000.00	0%
Total Inspections:	\$67,250.00	\$67,300.00	0.1%
Interest/Miscellaneous			
Equipment Rental- Sewer Fund	\$20,000.00	\$20,000.00	0%
Equipment Rental- Stormwater F	\$20,000.00	\$20,000.00	0%
Interest	\$110,000.00	\$65,000.00	-40.9%
Miscellaneous Revenue	\$500.00	\$500.00	0%

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Copies	\$150.00	\$0.00	-100%
False Alarm Fees	\$5,000.00	\$2,500.00	-50%
Recycling Proceeds	\$500.00	\$4,000.00	700%
Credit Card Revenue	\$7,000.00	\$7,000.00	0%
Equipment Sale Proceeds	\$0.00	\$16,000.00	N/A
Community Event Donations	\$10,000.00	\$8,000.00	-20%
Total Interest/Miscellaneous:	\$173,150.00	\$143,000.00	-17.4%
Total Revenue Source:	\$4,419,518.82	\$4,410,371.00	-0.2%

Expenditures by Function

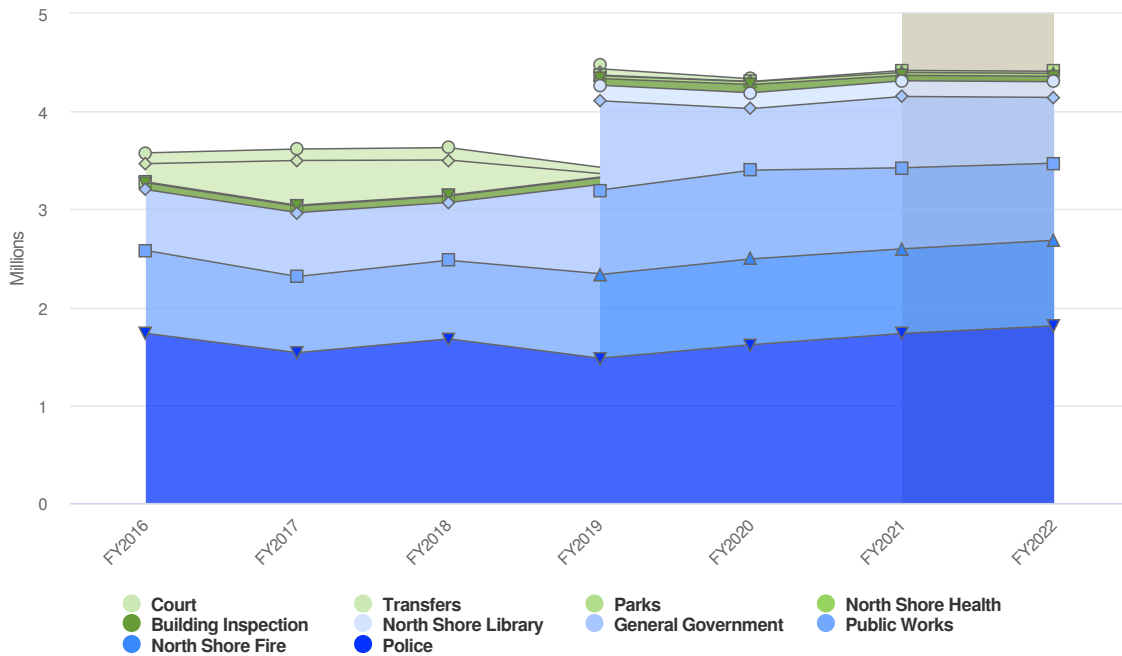
The major expenses with the General Fund are the Police Department, North Shore Fire Department, Public Works and General Government. The Police Department accounts for 39% of the total expenditures in the fund.

Budgeted Expenditures by Function



For historical purposes in 2019, expenses for the North Shore Fire Department, North Shore Health Department, and North Shore Library were moved from the Consolidated Services Fund to the General Fund.

Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
General Government			
Wages Ft	\$236,083.00	\$245,449.00	4%
Health Insurance Buyout	\$2,000.00	\$1,950.00	-2.5%
Dental Insurance Buyout	\$208.00	\$204.00	-1.9%
Trustee Wages	\$8,400.00	\$8,400.00	0%
Election Wages	\$3,000.00	\$6,000.00	100%
Elections Supplies	\$3,800.00	\$4,485.00	18%
Wisconsin Retirement System	\$15,017.00	\$14,669.00	-2.3%
Social Security	\$20,402.00	\$18,942.00	-7.2%
Life Insurance	\$796.00	\$900.00	13.1%
Health Insurance	\$17,393.00	\$25,492.00	46.6%
Dental Insurance	\$362.00	\$815.00	125.1%
Legal Services-Misc	\$2,000.00	\$2,000.00	0%
Contractual Services	\$13,379.00	\$25,799.00	92.8%
Legal Counsel - Contracted	\$58,583.00	\$61,545.00	5.1%
Audit Services	\$18,742.50	\$19,125.00	2%
Assessor Services	\$24,900.00	\$24,900.00	0%
Telecommunications	\$2,614.00	\$3,058.00	17%
Computer Support	\$1,000.00	\$1,000.00	0%

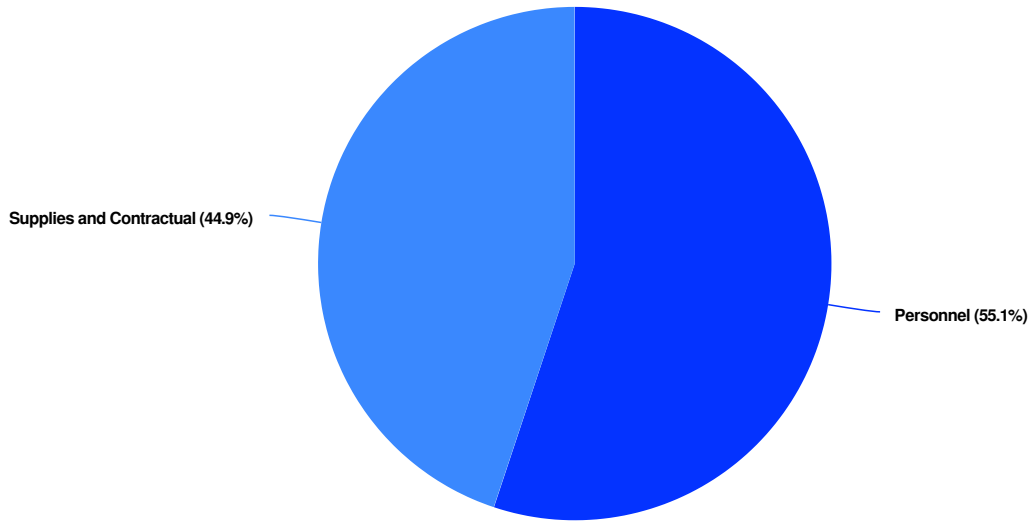
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Benefit Administrative Fees	\$200.40	\$1,010.00	404%
Banking Fees	\$4,200.00	\$1,400.00	-66.7%
Materials & Supplies	\$2,200.00	\$2,500.00	13.6%
Financial Advising Services	\$6,000.00	\$2,000.00	-66.7%
Administrative	\$800.00	\$800.00	0%
Office Supplies	\$4,000.00	\$4,000.00	0%
Postage	\$2,600.00	\$5,000.00	92.3%
Dues & Subscriptions	\$6,430.47	\$6,430.47	0%
Training, Safety & Certs	\$8,255.00	\$8,255.00	0%
Wellness	\$1,000.00	\$500.00	-50%
Publications/Printing	\$100.00	\$410.00	310%
Equipment Replacement	\$2,000.00	\$0.00	-100%
Public Relations	\$100.00	\$100.00	0%
Contingency	\$50,000.00	\$66,616.00	33.2%
Covid 19 Contingency	\$89,554.00	\$0.00	-100%
General Liability	\$44,605.52	\$33,210.00	-25.5%
Auto Liability	\$5,606.00	\$4,857.00	-13.4%
Boiler Insurance	\$634.00	\$781.00	23.2%
Workers Compensation	\$50,297.55	\$50,734.00	0.9%
Commercial Crime Policy	\$166.36	\$181.00	8.8%
Property Insurance	\$7,418.00	\$7,099.00	-4.3%
Public Official Bonds	\$9,816.48	\$7,547.01	-23.1%
Municipal Code	\$4,000.00	\$4,000.00	0%
Total General Government:	\$728,663.28	\$672,163.48	-7.8%
Police			
Wages Ft	\$1,108,010.00	\$1,149,281.00	3.7%
Overtime	\$30,000.00	\$27,000.00	-10%
Holiday Pay	\$36,286.00	\$38,404.00	5.8%
Health Insurance Buyout	\$12,600.00	\$12,600.00	0%
Shift Differential Pay	\$3,360.00	\$4,500.00	33.9%
Dental Insurance Buyout	\$680.00	\$227.00	-66.6%
Wisconsin Retirement System	\$122,031.00	\$145,105.00	18.9%
Social Security	\$91,673.00	\$94,771.00	3.4%
Life Insurance	\$855.00	\$964.00	12.7%
Health Insurance	\$155,107.00	\$182,845.00	17.9%
Dental Insurance	\$2,705.00	\$3,430.00	26.8%
House Of Correction Fees	\$751.00	\$300.00	-60.1%
Contractual Services	\$36,174.00	\$33,207.00	-8.2%
Prosecutorial Services	\$24,897.00	\$24,618.00	-1.1%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	0%
Madacc	\$1,300.00	\$1,550.00	19.2%
Telecommunications	\$5,195.00	\$5,196.00	0%
Computer Support Services	\$5,000.00	\$5,000.00	0%

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Benefit Administrative Fees	\$1,436.40	\$0.00	-100%
Materials & Supplies	\$5,400.00	\$7,000.00	29.6%
Fleet Maintenance	\$7,000.00	\$7,000.00	0%
Office Supplies	\$1,000.00	\$1,000.00	0%
Postage	\$800.00	\$800.00	0%
Dues & Subscriptions	\$990.00	\$990.00	0%
Training, Safety & Certificati	\$4,000.00	\$4,500.00	12.5%
Ammunition	\$1,600.00	\$3,600.00	125%
Uniform Supplies	\$6,500.00	\$7,150.00	10%
Medical Supplies	\$1,090.00	\$0.00	-100%
Fuel Maintenance	\$18,060.00	\$16,500.00	-8.6%
Gasb 45 Obligations	\$46,334.39	\$30,664.00	-33.8%
Total Police:	\$1,731,834.79	\$1,809,202.00	4.5%
North Shore Fire			
North Shore Fire Department	\$864,506.00	\$874,313.00	1.1%
Total North Shore Fire:	\$864,506.00	\$874,313.00	1.1%
Building Inspection			
Wages Ft	\$20,000.00	\$20,000.00	0%
Building Inspections	\$35,750.00	\$35,750.00	0%
Total Building Inspection:	\$55,750.00	\$55,750.00	0%
Public Works			
Wages Ft	\$303,960.00	\$285,285.00	-6.1%
Overtime	\$4,200.00	\$4,050.00	-3.6%
Wisconsin Retirement System	\$20,057.00	\$18,658.00	-7%
Social Security	\$23,574.00	\$22,801.00	-3.3%
Life Insurance	\$557.00	\$477.00	-14.4%
Health Insurance	\$91,315.00	\$85,551.00	-6.3%
Dental Insurance	\$1,903.00	\$1,835.00	-3.6%
Facility Maintenance & Supplie	\$22,500.00	\$22,723.00	1%
Cleaning & Janitorial Services	\$11,400.00	\$11,541.00	1.2%
Hvac Maintenance	\$4,200.00	\$4,200.00	0%
Contractual Services	\$38,727.00	\$39,505.00	2%
Engineering	\$20,000.00	\$20,000.00	0%
Utilities	\$55,000.00	\$45,000.00	-18.2%
Telecommunications	\$2,300.00	\$2,300.00	0%
Benefit Administration	\$114.00	\$0.00	-100%
Materials & Supplies	\$5,100.00	\$4,500.00	-11.8%
Fleet Maintenance	\$31,163.00	\$32,500.00	4.3%
Tools	\$1,500.00	\$1,500.00	0%
Office Supplies	\$150.00	\$150.00	0%
Dues & Subscriptions	\$525.00	\$500.00	-4.8%

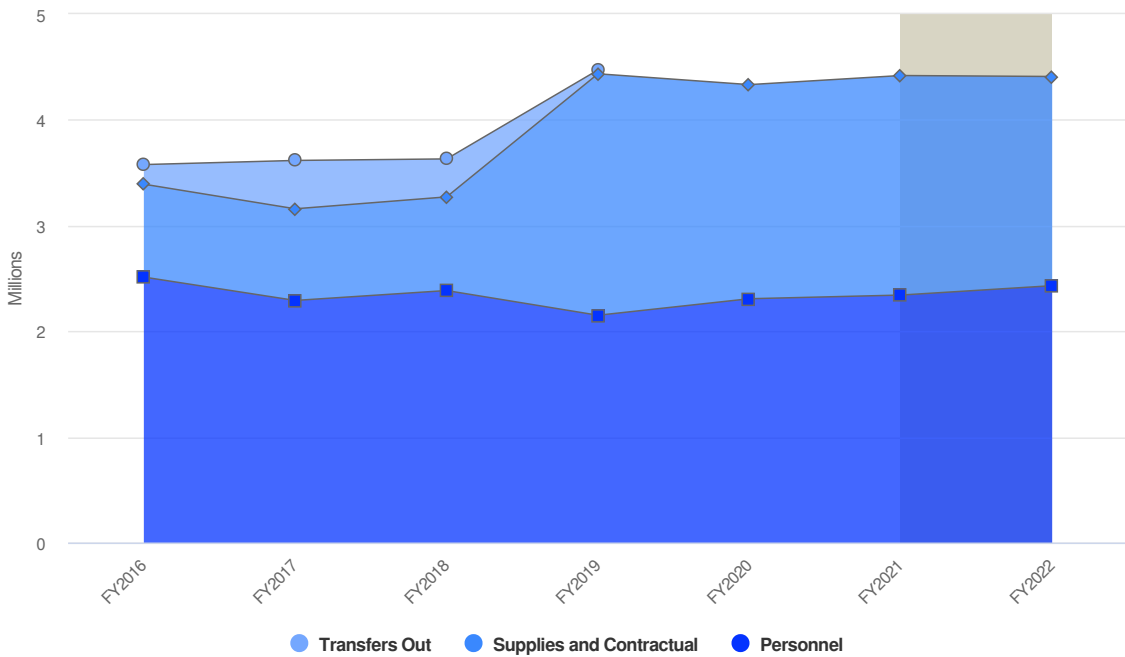
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Training, Safety & Certificati	\$1,950.00	\$1,950.00	0%
Uniform Supplies	\$1,800.00	\$1,800.00	0%
Winter Operations	\$40,000.00	\$40,000.00	0%
Fuel Maintenance	\$20,000.00	\$20,000.00	0%
Equipment Replacement	\$6,200.00	\$0.00	-100%
Equipment Rental	\$8,500.00	\$9,000.00	5.9%
Tipping Fees	\$71,000.00	\$71,000.00	0%
Yard Waste Tub Grinding	\$8,500.00	\$8,500.00	0%
Public Relations	\$100.00	\$100.00	0%
Street Maintenance	\$7,700.00	\$7,700.00	0%
Signage	\$2,000.00	\$2,800.00	40%
Forestry & Landscaping	\$7,000.00	\$7,000.00	0%
Tree Disease Mitigation	\$15,000.00	\$15,000.00	0%
Total Public Works:	\$827,995.00	\$787,926.00	-4.8%
North Shore Library			
North Shore Library	\$160,277.00	\$160,077.00	-0.1%
Total North Shore Library:	\$160,277.00	\$160,077.00	-0.1%
North Shore Health			
Public Health Services	\$29,395.00	\$29,842.00	1.5%
Total North Shore Health:	\$29,395.00	\$29,842.00	1.5%
Parks			
Wages Ft	\$5,200.00	\$5,200.00	0%
Social Security	\$397.80	\$397.80	0%
Materials & Supplies	\$500.00	\$500.00	0%
Community Events	\$15,000.00	\$15,000.00	0%
Total Parks:	\$21,097.80	\$21,097.80	0%
Total Expenditures:	\$4,419,518.87	\$4,410,371.28	-0.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

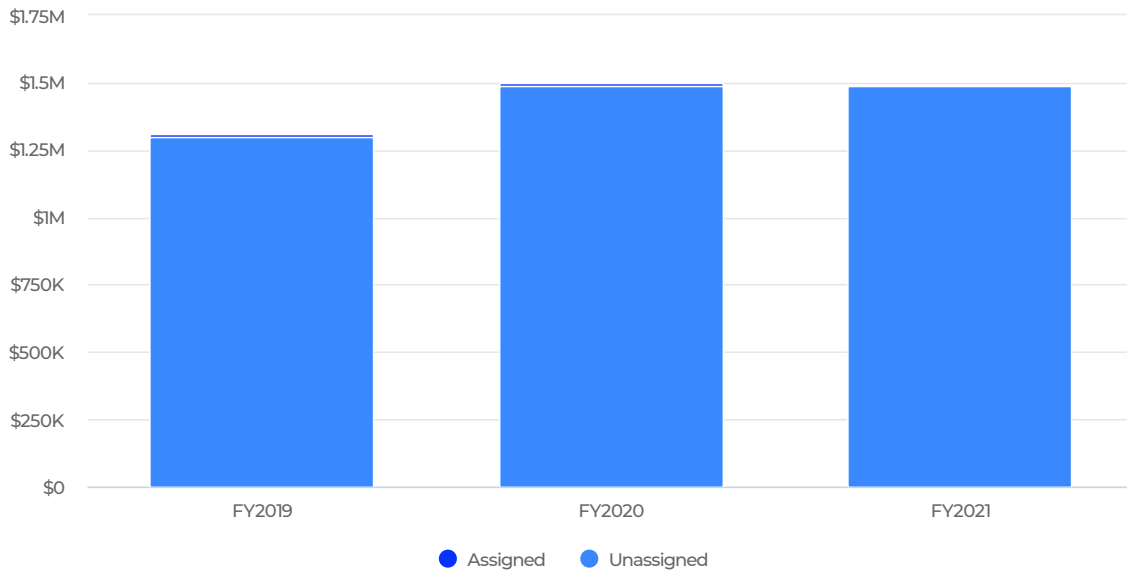
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel	\$2,341,931.80	\$2,430,687.80	3.8%
Supplies and Contractual	\$2,077,587.07	\$1,979,683.48	-4.7%
Total Expense Objects:	\$4,419,518.87	\$4,410,371.28	-0.2%

Fund Balance

The Village continues to maintain adherence to its general fund, fund balance policy, and archive the objectives of:

- 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:
 - o Historical stability of the Village’s revenues, expenditures, and mill rate.
 - o Timing of revenue collections in relation to payments made for operational expenditures.
 - o 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 Projections



	FY2021
Fund Balance	Actual
Unassigned	\$1,487,303
Assigned	\$0
Total Fund Balance:	\$1,487,303

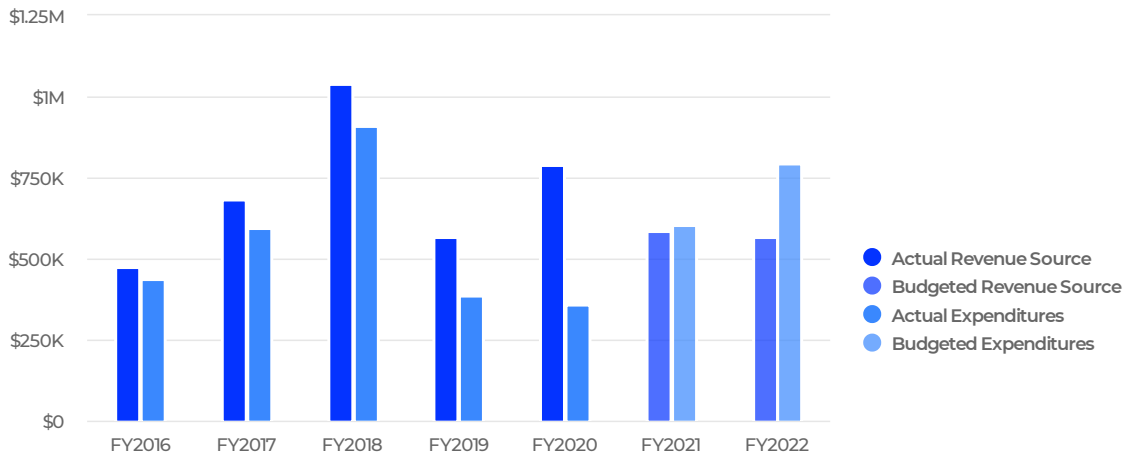
Stormwater Enterprise Fund

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

From 2007-2021, Bayside had 118 events totaling 1 – 1.99 inches, 20 events totaling 2 – 2.99 inches, 12 events totaling 3 – 3.99 inches, 8 events totaling 4 – 4.99 inches, and 1 event over 5 inches.

Summary

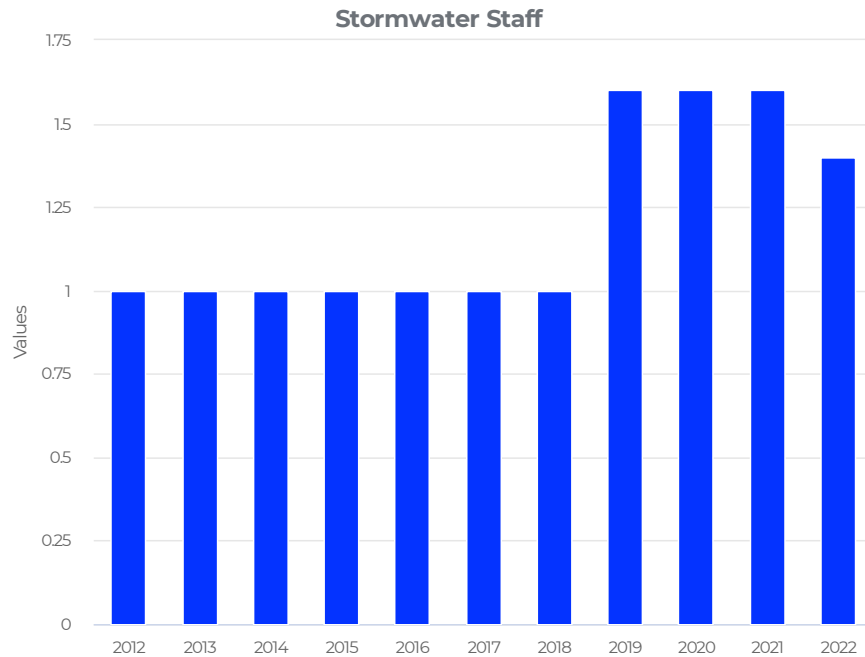
The Village of Bayside is projecting \$570.07K of revenue in FY2022, which represents a 3.2% decrease over the prior year. Budgeted expenditures are projected to increase by 25% or \$159.24K to \$795.9K in FY2022.



Goals

1. Analyze stormwater management outfalls and develop workplan.
2. Complete MS4 Stormwater Management study update.
3. Manage 2022 capital projects.
4. Complete 2022 Stormwater Management Project.
5. Identify joint purchasing and collaboration efforts with other government agencies.

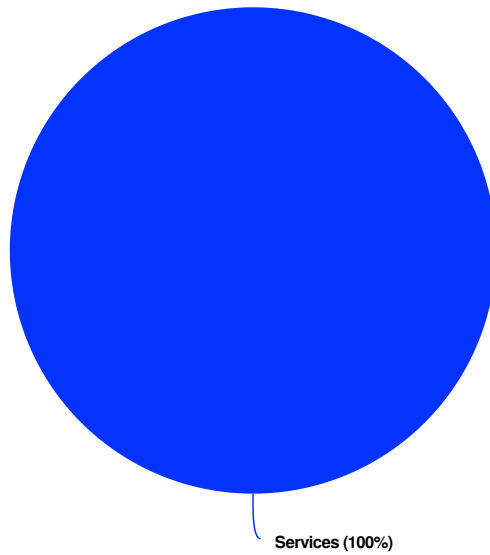
Stormwater Staffing FTE Allocation



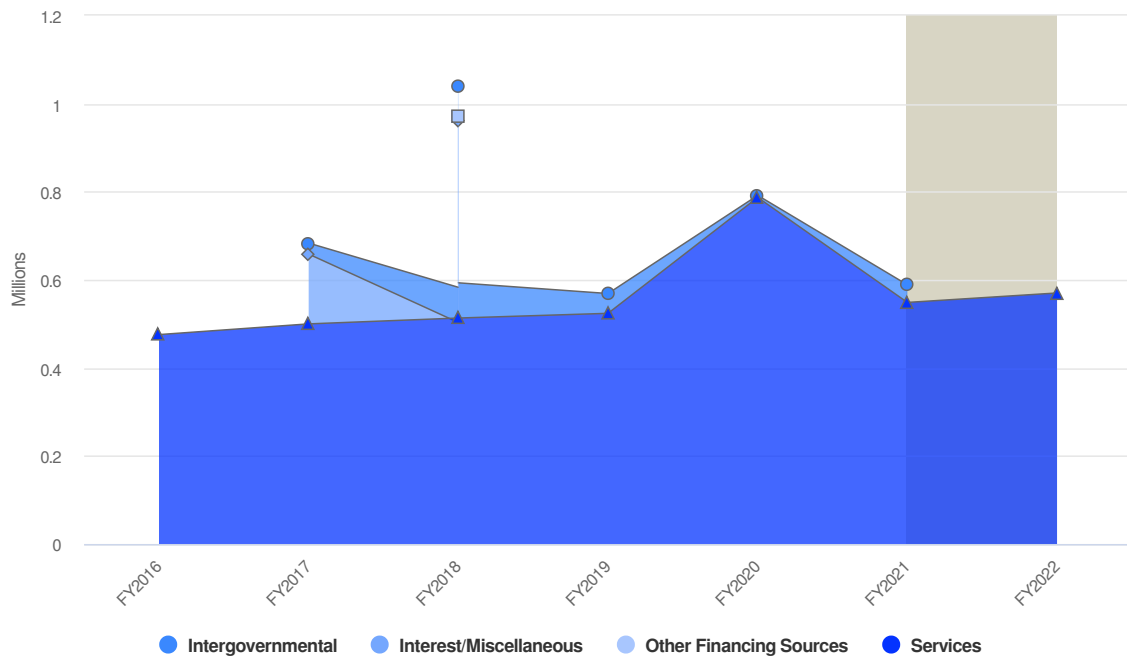
Revenues by Source

The storm water management utility is funded primarily through a per equivalent residential unit (ERU) fee of \$253 in 2022, which is a \$.0.75/month increase from 2021. Each residential property is considered one ERU while non-residential property ERU's are calculated based on the amount of impervious surface on the property.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

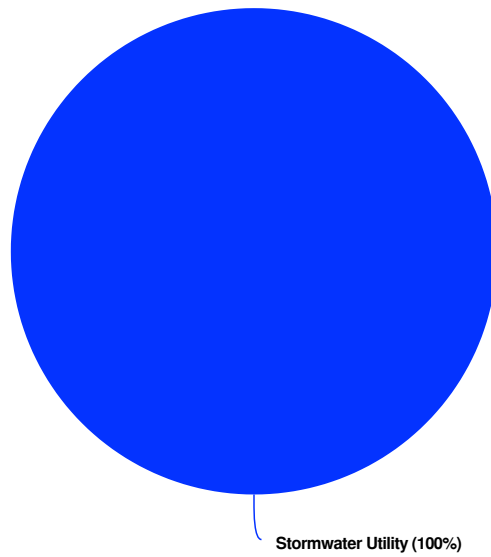


Grey background indicates budgeted figures.

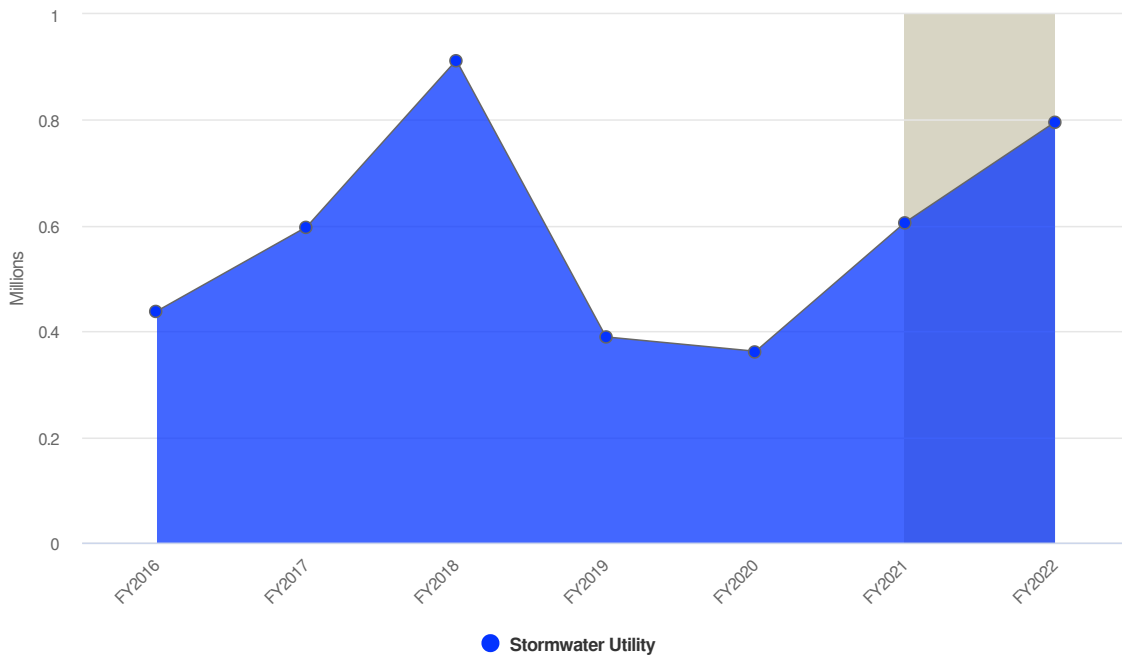
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Intergovernmental			
Intergovernmental Grants	\$40,000.00	\$0.00	-100%
Total Intergovernmental:	\$40,000.00	\$0.00	-100%
Services			
Residential Stormwater	\$384,178.00	\$400,626.00	4.3%
Commercial Stormwater	\$154,449.00	\$154,449.00	0%
Right-Of-Way Management	\$10,000.00	\$15,000.00	50%
Total Services:	\$548,627.00	\$570,075.00	3.9%
Total Revenue Source:	\$588,627.00	\$570,075.00	-3.2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

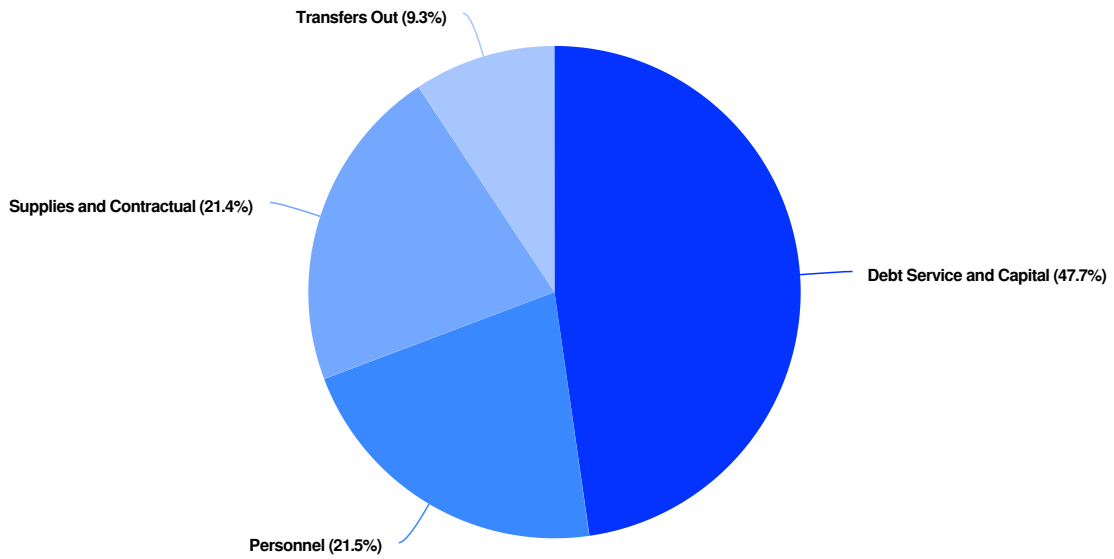


Grey background indicates budgeted figures.

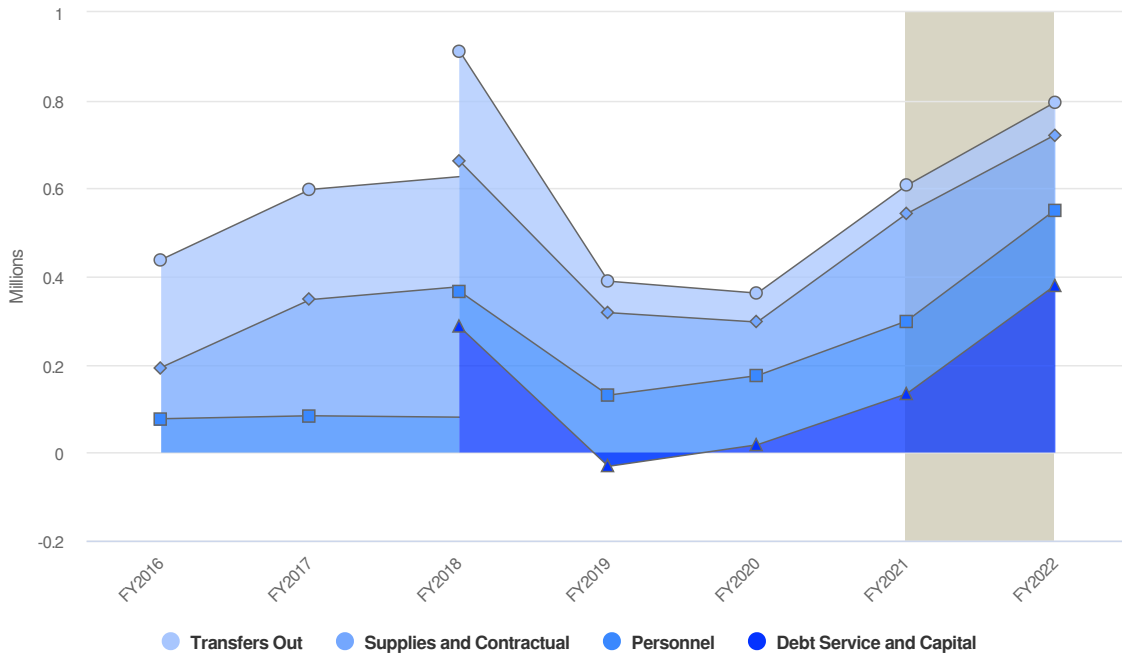
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Stormwater Utility			
Wages Ft	\$123,597.00	\$131,310.00	6.2%
Overtime	\$900.00	\$950.00	5.6%
Health Insurance Buyout	\$500.00	\$500.00	0%
Dental Insurance Buyout	\$54.00	\$54.00	0%
Wisconsin Retirement System	\$8,404.00	\$7,134.00	-15.1%
Social Security	\$9,566.00	\$8,439.00	-11.8%
Life Insurance	\$263.00	\$307.00	16.7%
Health Insurance	\$21,741.00	\$22,179.00	2%
Dental Insurance	\$453.00	\$475.00	4.9%
Financial Advisor Services		\$2,000.00	N/A
Contractual Services	\$1,029.00	\$9,657.00	838.5%
Audit Services	\$1,654.00	\$1,688.00	2.1%
Engineering	\$62,164.00	\$40,000.00	-35.7%
Utility Expenses	\$2,400.00	\$2,400.00	0%
Telecommunications	\$100.00	\$100.00	0%
Benefit Administrative Fees	\$22.80	\$46.00	101.8%
Materials & Supplies	\$2,500.00	\$2,500.00	0%
Lift Station Maintenance	\$2,000.00	\$2,000.00	0%
Training, Safety & Certificati	\$1,000.00	\$1,000.00	0%
Culvert Materials	\$27,000.00	\$28,000.00	3.7%
Landscaping Materials	\$37,000.00	\$37,000.00	0%
Excavation And Disposal	\$15,000.00	\$15,000.00	0%
Fuel Maintenance	\$2,500.00	\$2,500.00	0%
Equipment Replacement	\$62,000.00	\$0.00	-100%
Equipment Rental	\$20,000.00	\$20,000.00	0%
General Liability Insurance	\$2,643.84	\$2,265.00	-14.3%
Workers Compensation	\$1,609.95	\$1,632.00	1.4%
Commercial Crime Policy	\$11.28	\$12.00	6.4%
Property Insurance	\$2,829.00	\$2,708.00	-4.3%
Capital Projects	\$133,000.00	\$380,000.00	185.7%
Administrative/Transfer To	\$64,430.07	\$74,091.00	15%
Total Stormwater Utility:	\$606,371.94	\$795,947.00	31.3%
Total Expenditures:	\$606,371.94	\$795,947.00	31.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



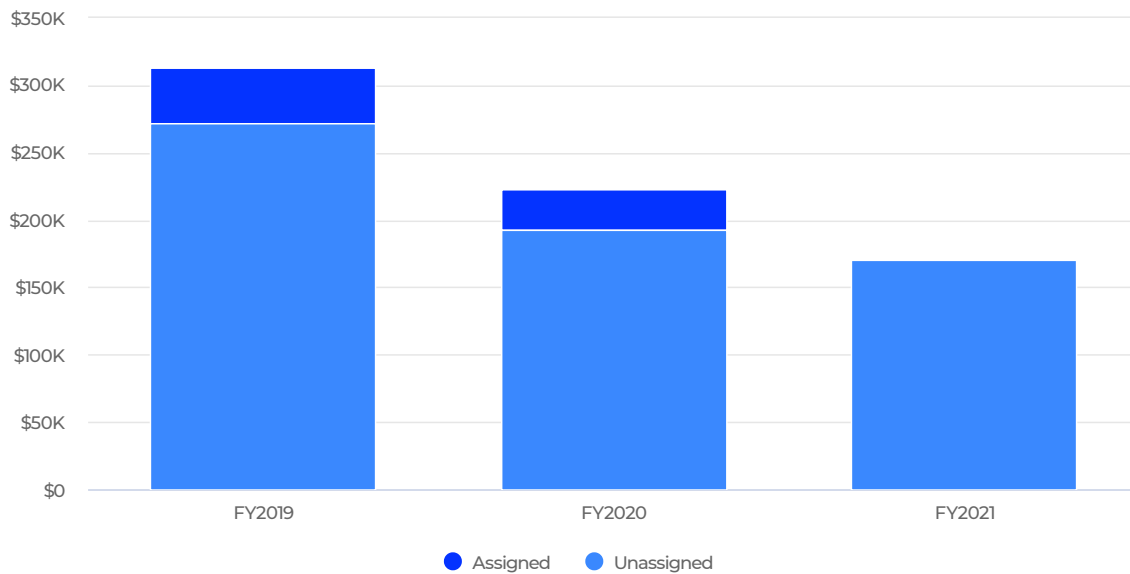
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel	\$165,478.00	\$171,348.00	3.5%
Supplies and Contractual	\$243,463.87	\$170,508.00	-30%
Debt Service and Capital	\$133,000.00	\$380,000.00	185.7%
Transfers Out	\$64,430.07	\$74,091.00	15%
Total Expense Objects:	\$606,371.94	\$795,947.00	31.3%

Fund Balance

The fund balance of the Stormwater Reserve Fund shall not be less than 20% of the annual expenditures.

Fund Balance Projections



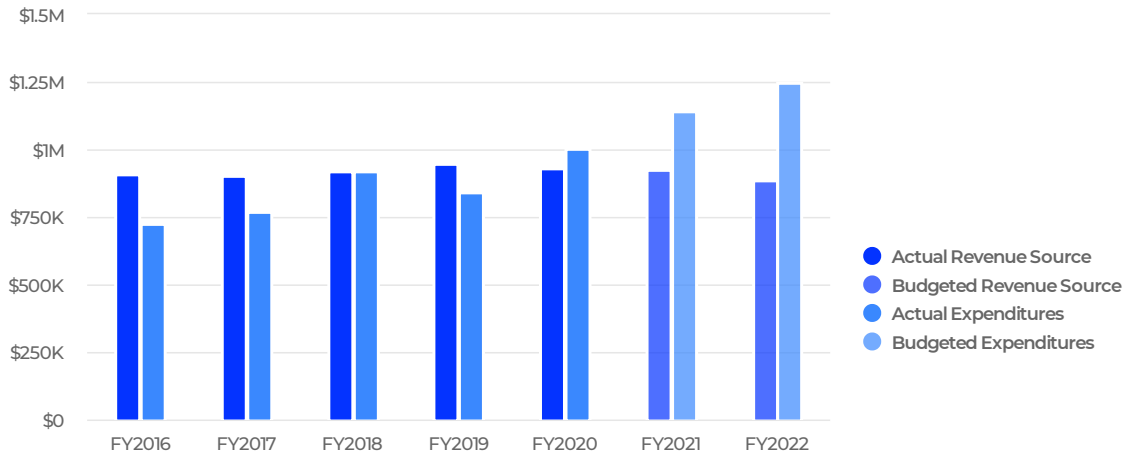
	FY2021
Fund Balance	Actual
Unassigned	\$170,207
Assigned	\$0
Total Fund Balance:	\$170,207

Sanitary Sewer Enterprise Fund

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

Summary

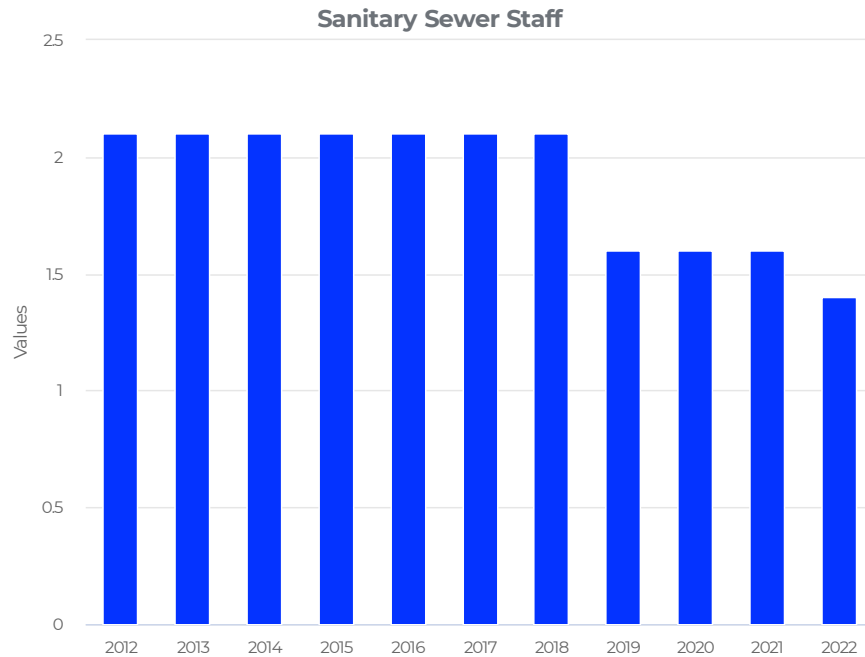
The Village of Bayside is projecting \$889.0K of revenue in FY2022, which represents a 4.3% decrease over the prior year. Budgeted expenditures are projected to increase by 6.3% or \$73.8K to \$1.25M in FY2022.



Goals

1. Manage 2022 capital projects.
2. Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.
3. Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
4. Identify joint purchasing and collaboration efforts with other government agencies.

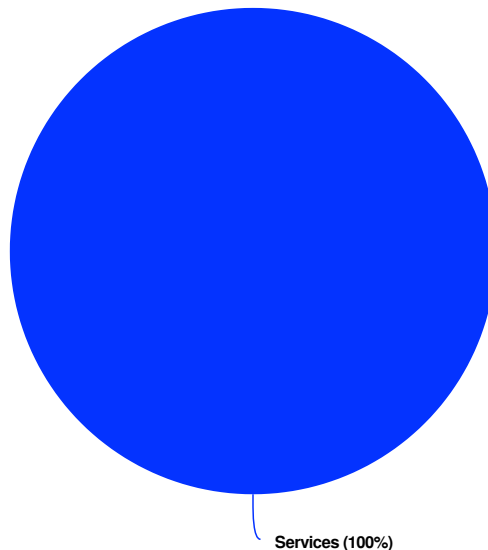
Sanitary Sewer FTE Staffing



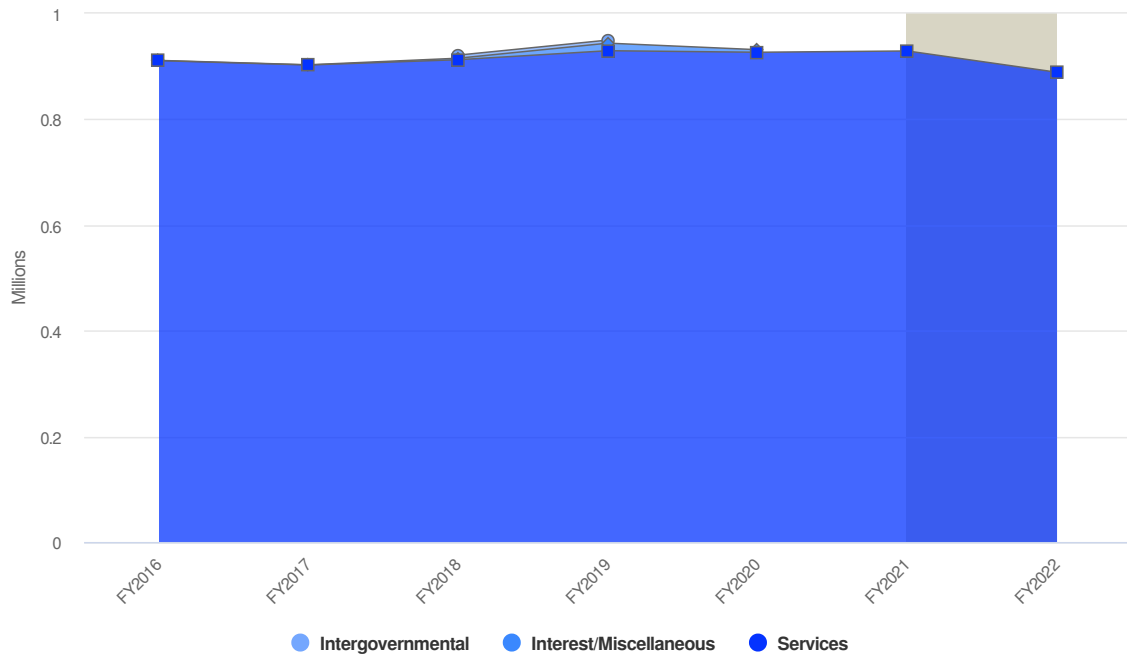
Revenues by Source

The sanitary sewer utility is funded primarily through user fees. Each non-metered sanitary sewer connection pays an annual charge of \$505 in 2022, a \$0.75/month increase from 2021. Commercial metered users pay a volumetric usage charge of \$4.18/1,000 gallons, and are billed quarterly. The Village does receive grant funding for sanitary sewer projects from time to time. Due to the pandemic and significant vacancies in the commercial/officer area on the northwest corner of Brown Deer Road and Port Washington Road, sanitary sewer commercial revenue projections are significantly decreased for 2022.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

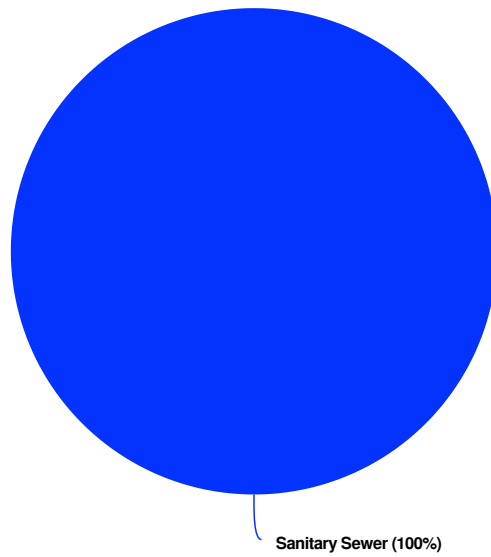


Grey background indicates budgeted figures.

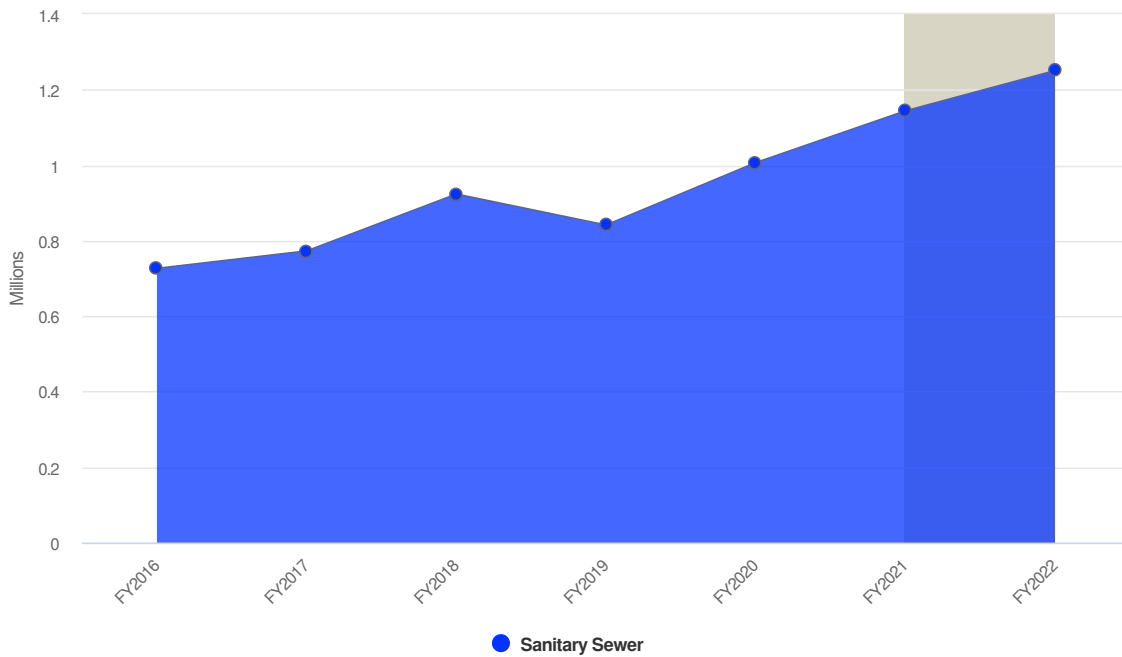
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Services			
Residential Sewer	\$795,088.00	\$808,505.00	1.7%
Commercial Sewer	\$100,000.00	\$70,000.00	-30%
Police Lease Revenue	\$34,230.00	\$10,502.00	-69.3%
Total Services:	\$929,318.00	\$889,007.00	-4.3%
Total Revenue Source:	\$929,318.00	\$889,007.00	-4.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

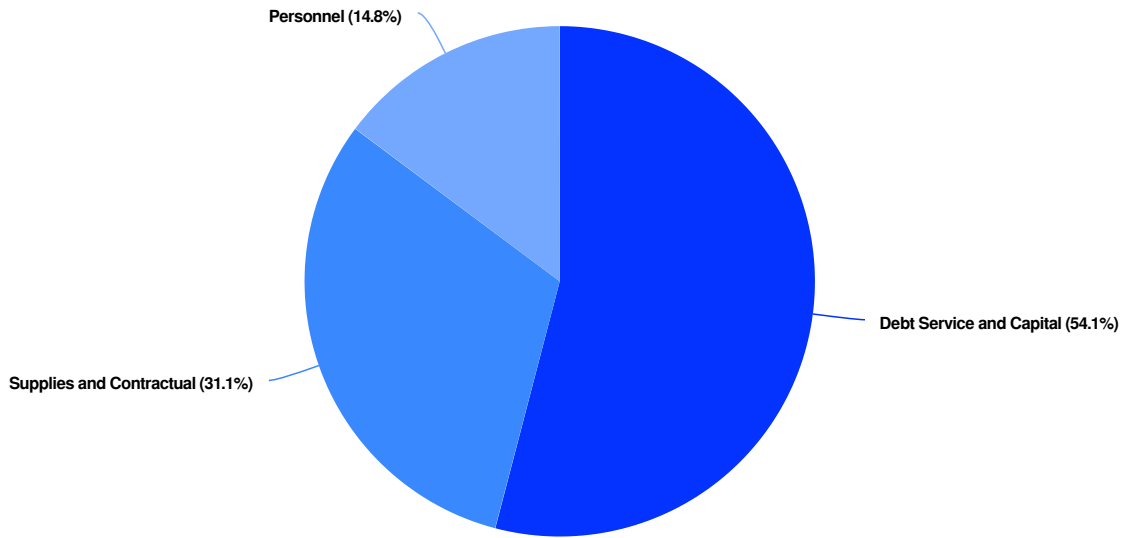


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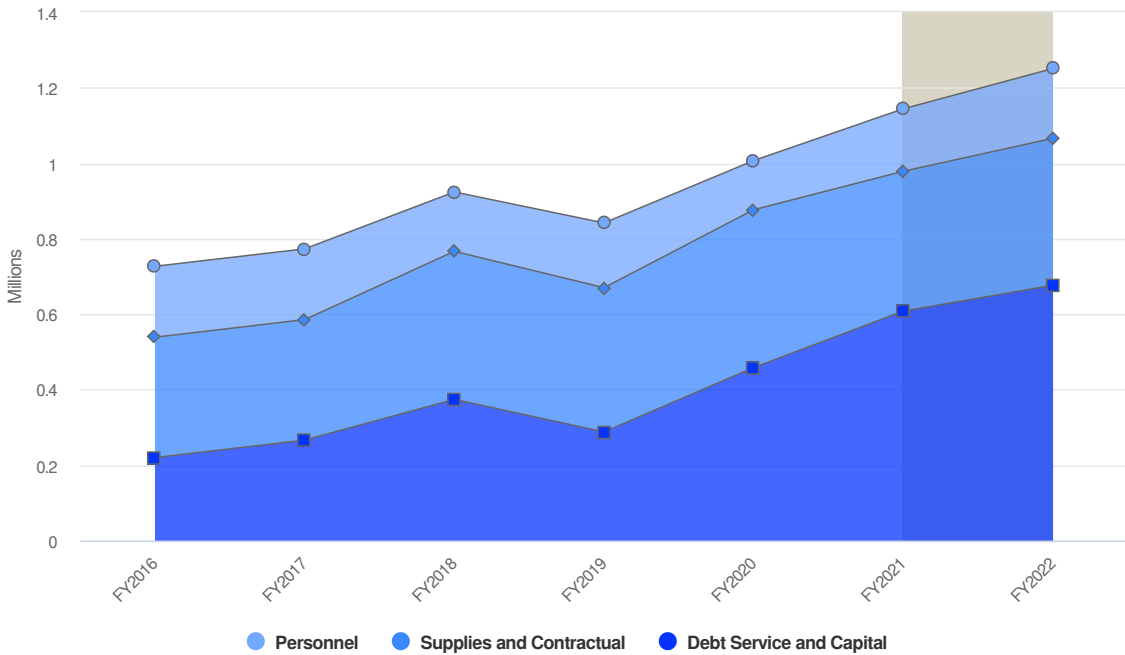
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Sanitary Sewer			
Wages Ft	\$123,597.00	\$143,369.00	16%
Overtime	\$900.00	\$1,000.00	11.1%
Health Insurance Buyout	\$500.00	\$500.00	0%
Dental Insurance Buyout	\$54.00	\$54.00	0%
Wisconsin Retirement System	\$8,404.00	\$7,355.00	-12.5%
Social Security	\$9,566.00	\$8,699.00	-9.1%
Life Insurance	\$263.00	\$307.00	16.7%
Health Insurance	\$21,741.00	\$23,236.00	6.9%
Dental Insurance	\$453.00	\$498.00	9.9%
Contractual Services	\$274,993.00	\$275,595.00	0.2%
Audit Services	\$3,525.00	\$3,525.00	0%
Engineering	\$34,678.00	\$50,000.00	44.2%
Utilities	\$6,000.00	\$7,000.00	16.7%
Telecommunications	\$100.00	\$240.00	140%
Benefit Administrative Fees	\$22.80	\$46.00	101.8%
Investment Fees		\$1,400.00	N/A
Materials & Supplies	\$2,000.00	\$2,000.00	0%
Fleet Maintenance	\$1,500.00	\$1,500.00	0%
Lift Station Maintenance	\$10,550.00	\$10,550.00	0%
Tools	\$1,500.00	\$0.00	-100%
Diggers Hotline	\$2,000.00	\$2,200.00	10%
Financial Advisor Services		\$2,000.00	N/A
Postage	\$400.00	\$400.00	0%
Training, Safety & Certificati	\$2,400.00	\$2,400.00	0%
Fuel Maintenance	\$3,200.00	\$3,200.00	0%
Equipment Replacement	\$1,000.00	\$1,000.00	0%
Equipment Rental-Geneneral Fun	\$20,000.00	\$20,000.00	0%
General Liability Insurance	\$2,144.45	\$1,836.57	-14.4%
Workers Compensation	\$1,641.88	\$1,664.00	1.3%
Commercial Crime Policy	\$11.28	\$12.00	6.4%
Property Insurance	\$2,914.00	\$2,789.00	-4.3%
Capital Projects	\$295,000.00	\$342,500.00	16.1%
Depreciation	\$3,138.00	\$3,138.00	0%
Principal Redemption - Cwfl	\$80,805.86	\$82,716.91	2.4%
Principal Redemption - Bond	\$173,750.00	\$175,000.00	0.7%
Interest - Bond	\$48,426.49	\$68,140.00	40.7%
Interest-Clean Water Fund Loan	\$6,964.19	\$5,030.53	-27.8%
Total Sanitary Sewer:	\$1,144,142.95	\$1,250,901.01	9.3%
Total Expenditures:	\$1,144,142.95	\$1,250,901.01	9.3%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

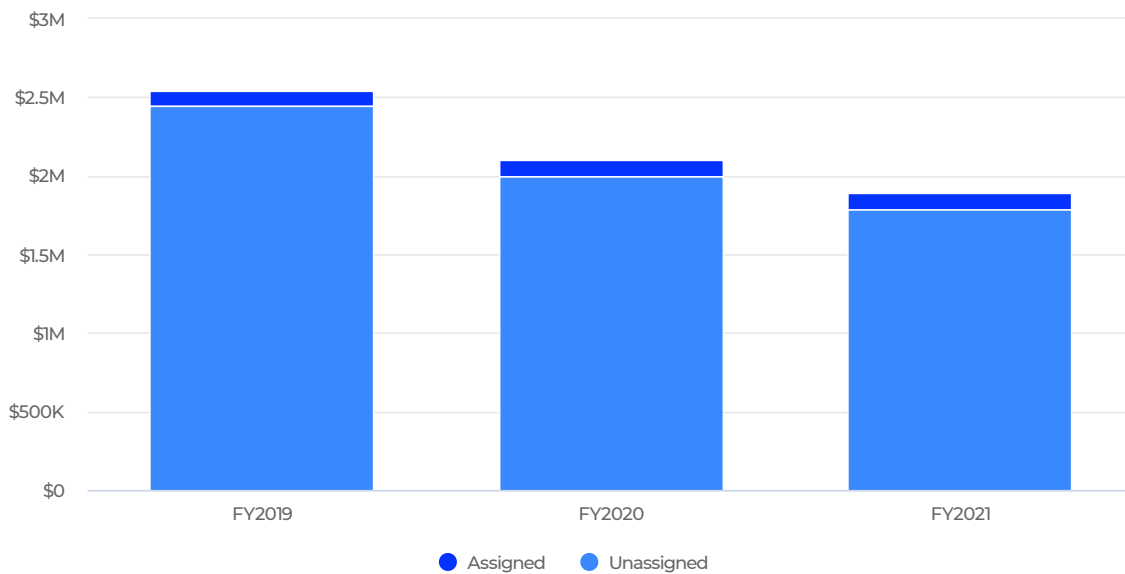
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel	\$165,478.00	\$185,018.00	11.8%
Supplies and Contractual	\$370,580.41	\$389,357.57	5.1%
Debt Service and Capital	\$608,084.54	\$676,525.44	11.3%
Total Expense Objects:	\$1,144,142.95	\$1,250,901.01	9.3%

Fund Balance

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.

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.

Fund Balance Projections



	FY2021
Fund Balance	Actual
Unassigned	\$1,789,621
Assigned	\$98,385
Total Fund Balance:	\$1,888,006

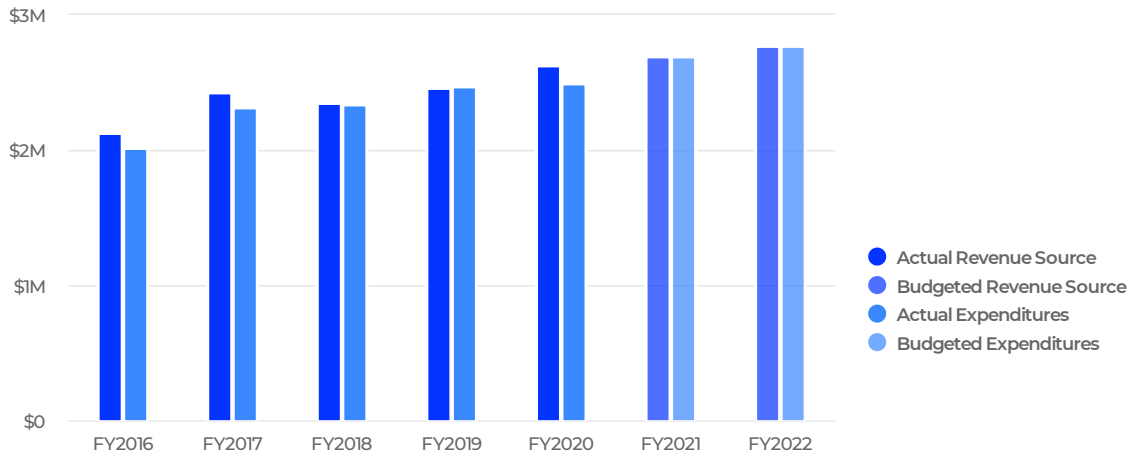
Public Safety Communication Fund

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

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.

Summary

The Village of Bayside is projecting \$2.77M of revenue in FY2022, which represents a 2.7% increase over the prior year. Budgeted expenditures are projected to increase by 2.7% or \$72.73K to \$2.77M in FY2022.



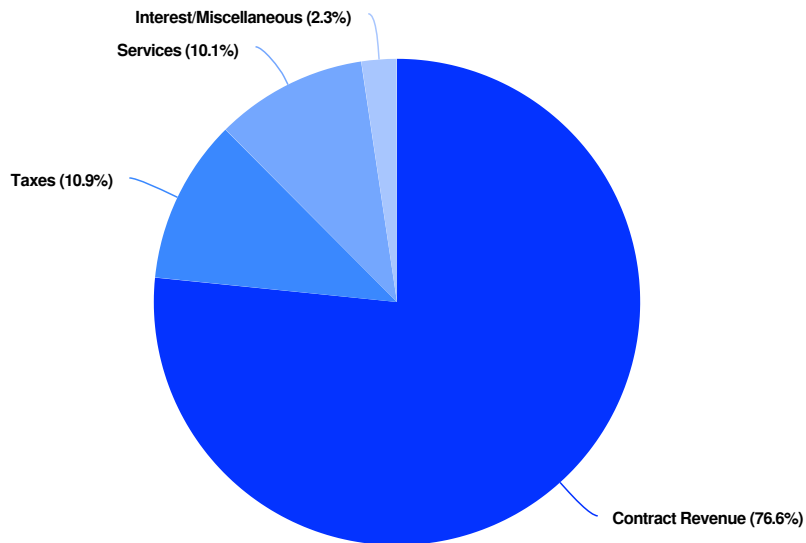
Goals

1. Implement Emergency Medical Dispatch program.
2. Seek levy limit exemption for joint Public Safety Communication Center.
3. Conduct Information Technology security audit and implement recommended remediation measures.
4. Update and implement leadership succession plan.
5. Explore new opportunities for Bayside Information Technology consortium.
6. Maintain organizational recognitions for excellence in performance management.

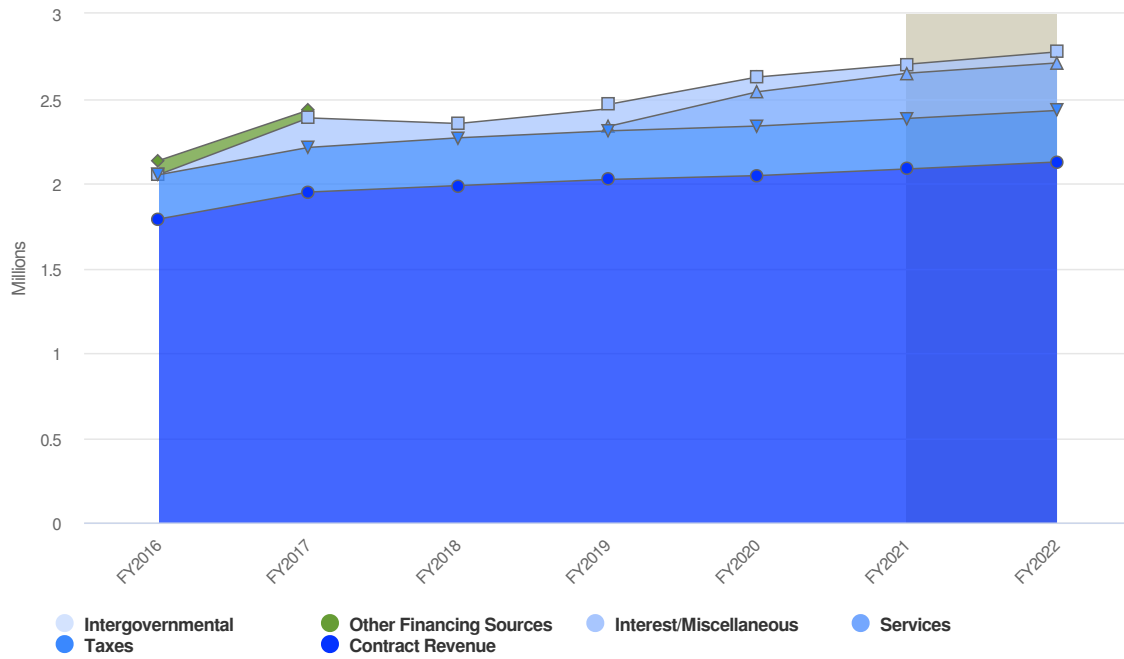
Revenues by Source

The Member Agencies all contribute annually for both the operating and capital costs of the joint public safety communications center. Each community pays a percentage of the overall budget, as outlined in the intergovernmental agreement. Revenue is also derived from a la carte services provided to Member Agencies, such as Information Technology services, shared telecommunications infrastructure, and more.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

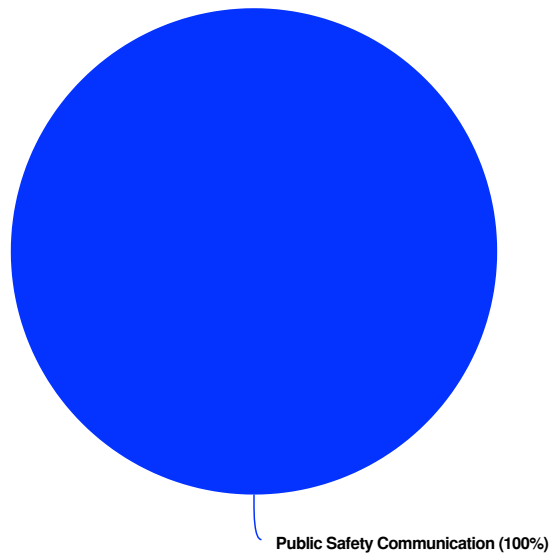


Grey background indicates budgeted figures.

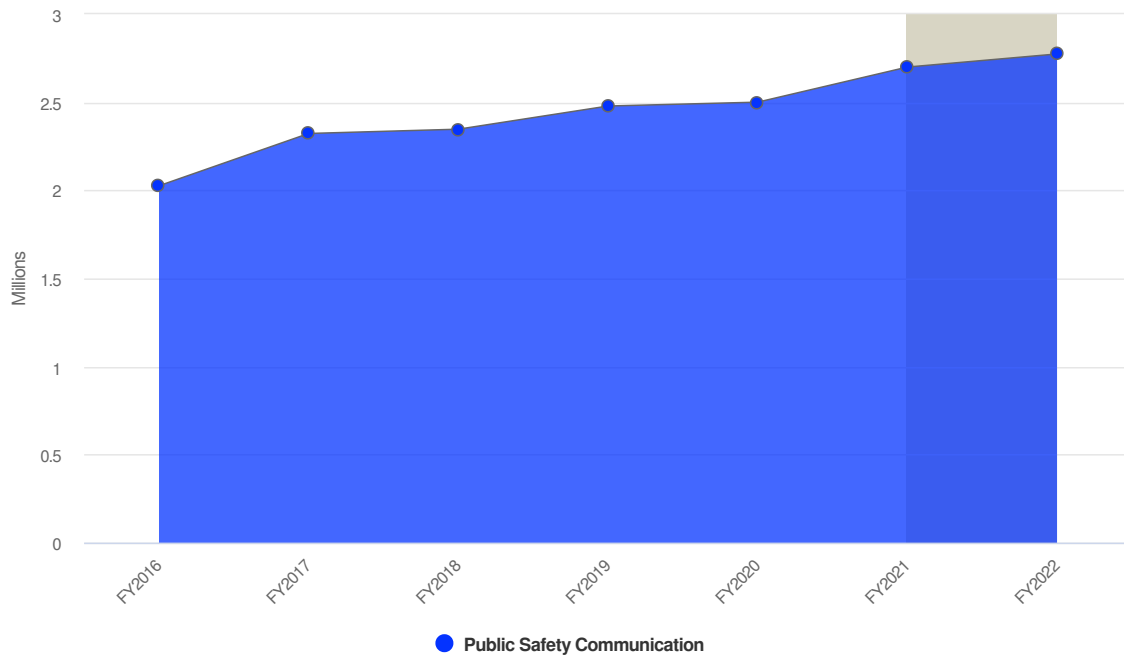
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			
Property Taxes	\$297,783.38	\$303,653.00	2%
Total Taxes:	\$297,783.38	\$303,653.00	2%
Services			
Intergovernmental Revenue	\$266,538.16	\$280,219.00	5.1%
Total Services:	\$266,538.16	\$280,219.00	5.1%
Interest/Miscellaneous			
Consolidated Service Billings	\$53,025.10	\$65,125.00	22.8%
Total Interest/Miscellaneous:	\$53,025.10	\$65,125.00	22.8%
Contract Revenue			
Contract Revenue	\$2,084,483.67	\$2,125,571.00	2%
Total Contract Revenue:	\$2,084,483.67	\$2,125,571.00	2%
Total Revenue Source:	\$2,701,830.31	\$2,774,568.00	2.7%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

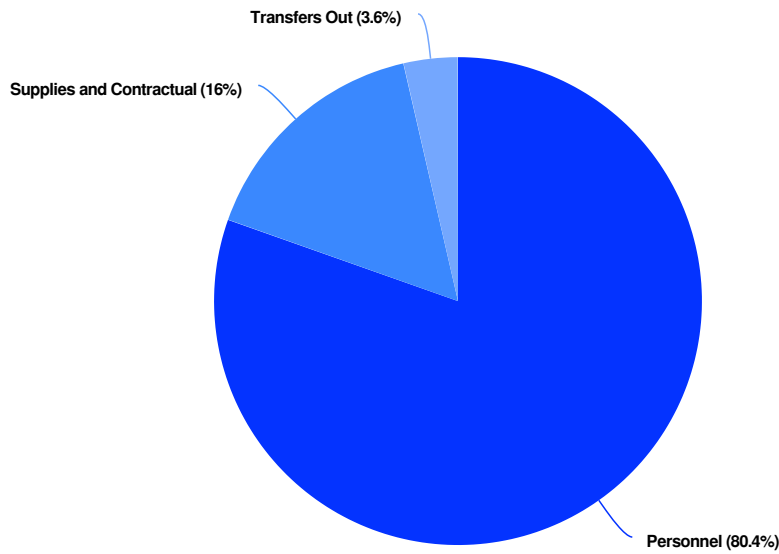


Grey background indicates budgeted figures.

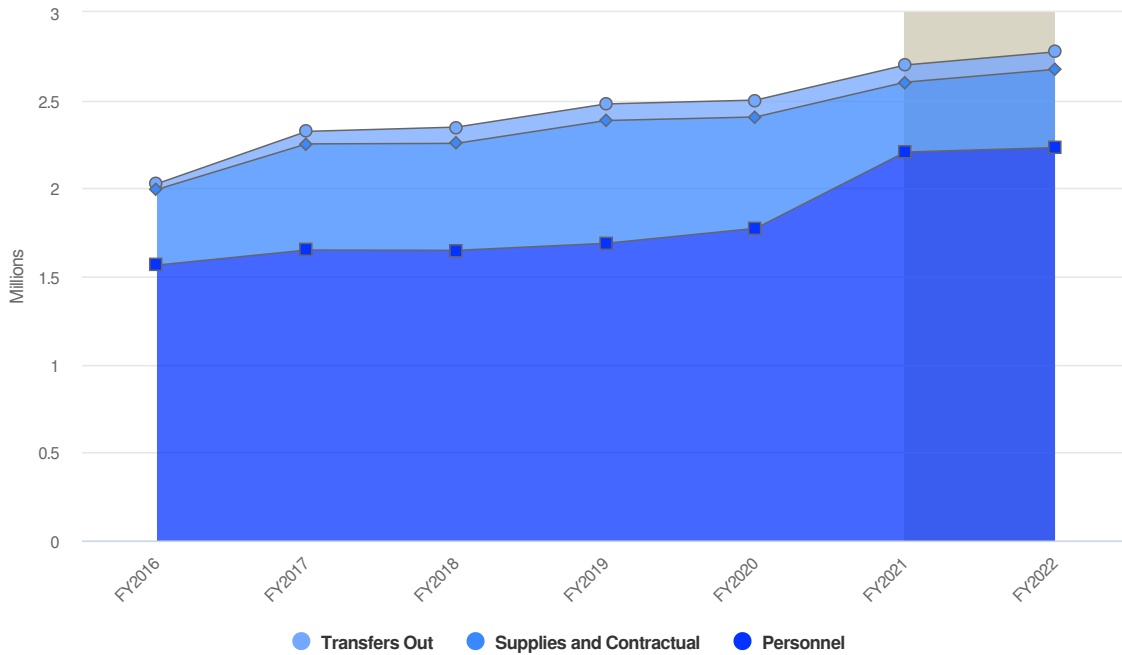
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Public Safety Communication			
Wages Ft	\$1,502,249.00	\$1,534,221.00	2.1%
Overtime	\$35,000.00	\$40,800.00	16.6%
Holiday Pay	\$30,902.00	\$29,632.00	-4.1%
Health Insurance Buyout	\$7,500.00	\$3,000.00	-60%
Dental Insurance Buyout	\$997.00	\$453.00	-54.6%
Wisconsin Retirement System	\$105,850.00	\$102,562.00	-3.1%
Social Security	\$120,551.00	\$123,020.00	2%
Life Insurance	\$2,550.00	\$2,564.00	0.5%
Health Insurance	\$392,087.00	\$385,603.00	-1.7%
Dental Insurance	\$7,157.00	\$7,973.00	11.4%
Recruitment	\$1,000.00	\$1,250.00	25%
Facility Maintenance & Supplie	\$14,298.00	\$13,983.00	-2.2%
Cleaning & Janitorial Services	\$11,183.00	\$11,385.81	1.8%
Contractual Services	\$2,852.83	\$20,902.00	632.7%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	0%
Audit Services	\$0.00	\$1,654.00	N/A
Utilities	\$24,240.00	\$24,240.00	0%
Telecommunications	\$119,062.00	\$113,545.00	-4.6%
Computer Support Services	\$3,500.00	\$3,500.00	0%
Benefit Administrative Fees	\$478.80	\$479.00	0%
Materials & Supplies	\$5,000.00	\$5,000.00	0%
Licensing & Maintenance	\$180,868.00	\$220,991.00	22.2%
Office Supplies	\$1,800.00	\$1,800.00	0%
Postage	\$500.00	\$500.00	0%
Dues & Subscriptions	\$3,000.00	\$2,000.00	-33.3%
Training, Safety & Certificati	\$3,000.00	\$8,000.00	166.7%
Clothing/Employee Expenses	\$0.00	\$220.00	N/A
Employee Recognition	\$0.00	\$500.00	N/A
Contingency	\$14,111.93	\$3,183.79	-77.4%
General Liability	\$5,743.01	\$4,919.52	-14.3%
Workers Compensation	\$2,384.68	\$2,417.58	1.4%
Commercial Crime Policy	\$93.06	\$101.60	9.2%
Property Insurance	\$3,730.00	\$3,730.00	0%
Administrative/Transfer To	\$97,488.25	\$99,437.76	2%
Total Public Safety Communication:	\$2,700,176.56	\$2,774,568.06	2.8%
Total Expenditures:	\$2,700,176.56	\$2,774,568.06	2.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



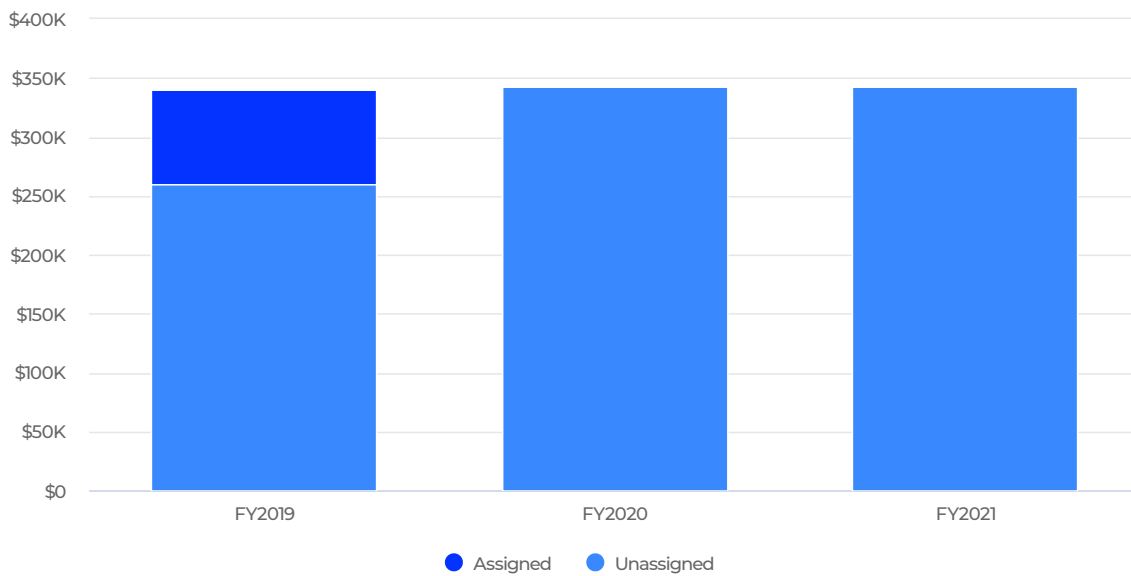
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel	\$2,205,843.00	\$2,231,078.00	1.1%
Supplies and Contractual	\$396,845.31	\$444,052.30	11.9%
Transfers Out	\$97,488.25	\$99,437.76	2%
Total Expense Objects:	\$2,700,176.56	\$2,774,568.06	2.8%

Fund Balance

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.

Fund Balance Projections



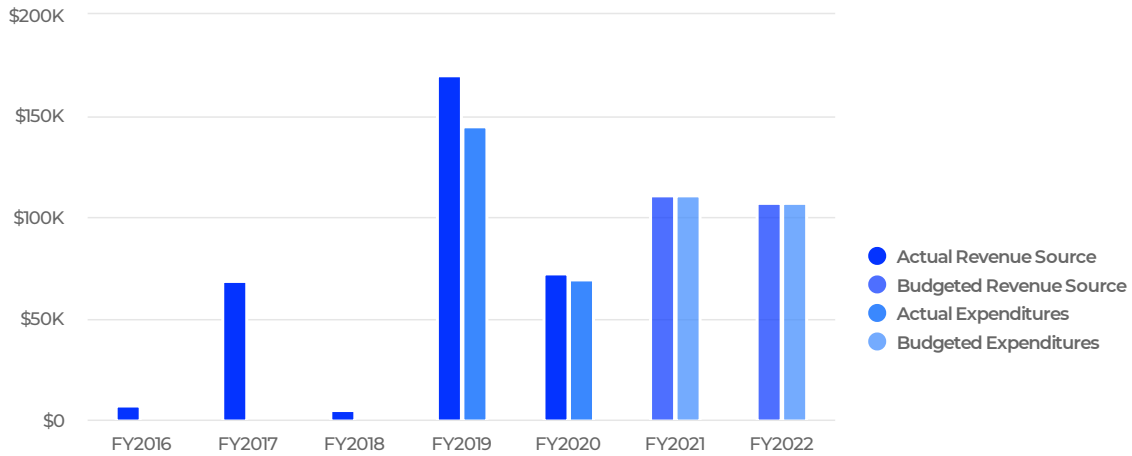
	FY2021
Fund Balance	Actual
Assigned	\$0
Unassigned	\$342,462
Total Fund Balance:	\$342,462

Public Safety Capital Fund

The Public Safety Capital fund is used to replace, upgrade or purchase police and fire department related capital items.

Summary

The Village of Bayside is projecting \$107.4K of revenue in FY2022, which represents a 3.6% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.9% or \$5.5K to \$107.4K in FY2022.

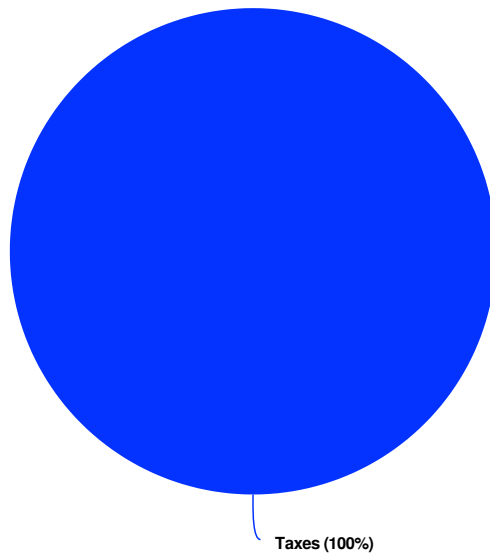


Goals

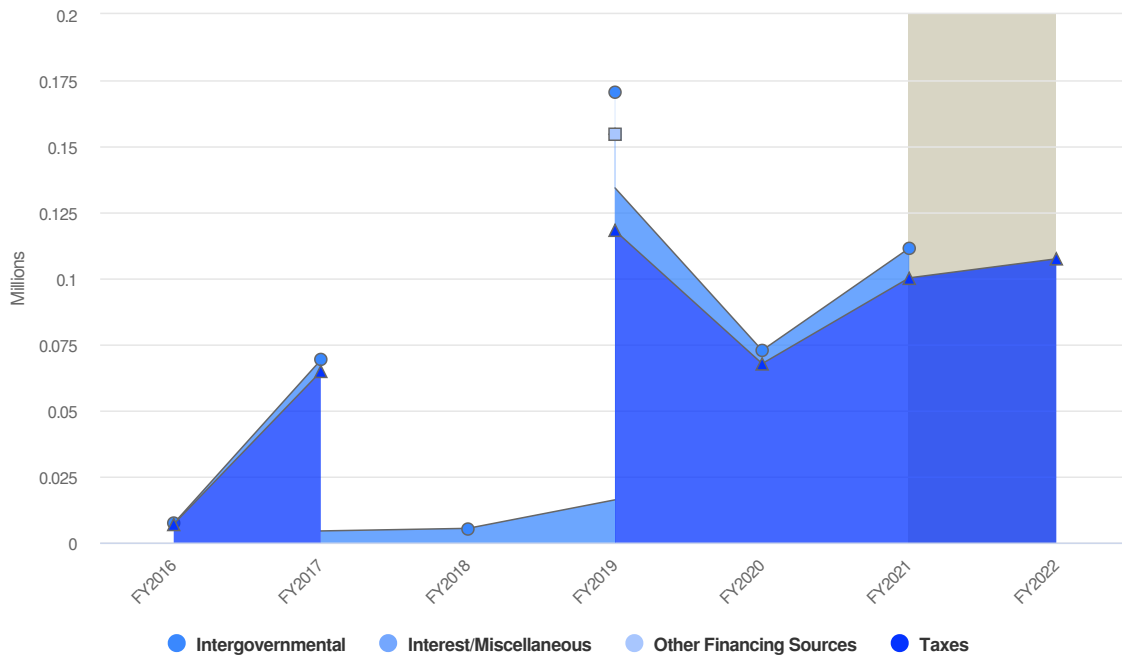
1. Replace one (1) police department squad vehicle.
2. Continued repayment of 2018 Sanitary Sewer lease for police vehicles and equipment.
3. Replacement of aging handguns.
4. Implementation of squad video system in unmarked squad car.

Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



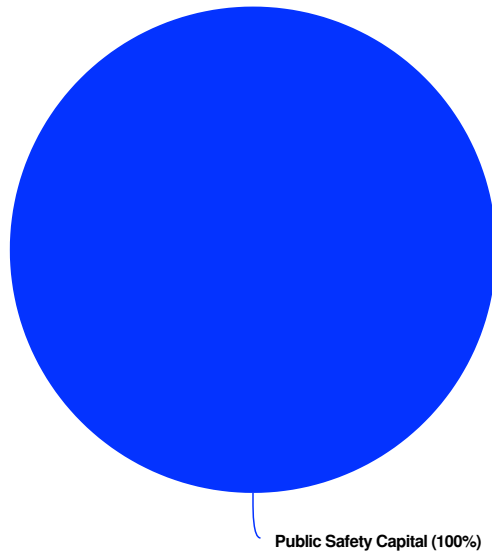
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			

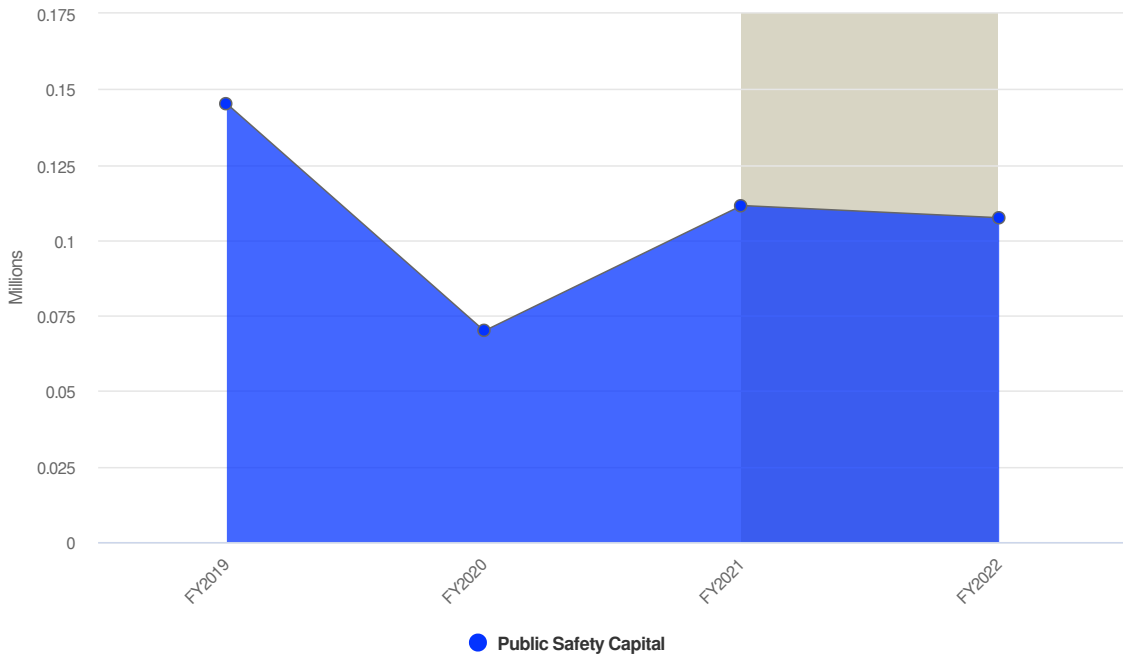
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Taxes			
Property Taxes	\$71,480.00	\$67,066.00	-6.2%
Fire & Rescue Property Taxes	\$28,711.00	\$40,336.00	40.5%
Total Taxes:	\$100,191.00	\$107,402.00	7.2%
Intergovernmental			
Intergovernmental Grants	\$750.00	\$0.00	-100%
Police Revenue	\$10,500.00		-100%
Total Intergovernmental:	\$11,250.00	\$0.00	-100%
Total Revenue Source:	\$111,441.00	\$107,402.00	-3.6%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

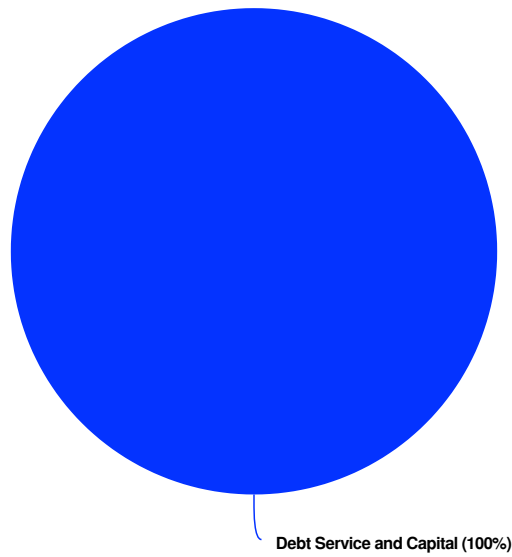


Grey background indicates budgeted figures.

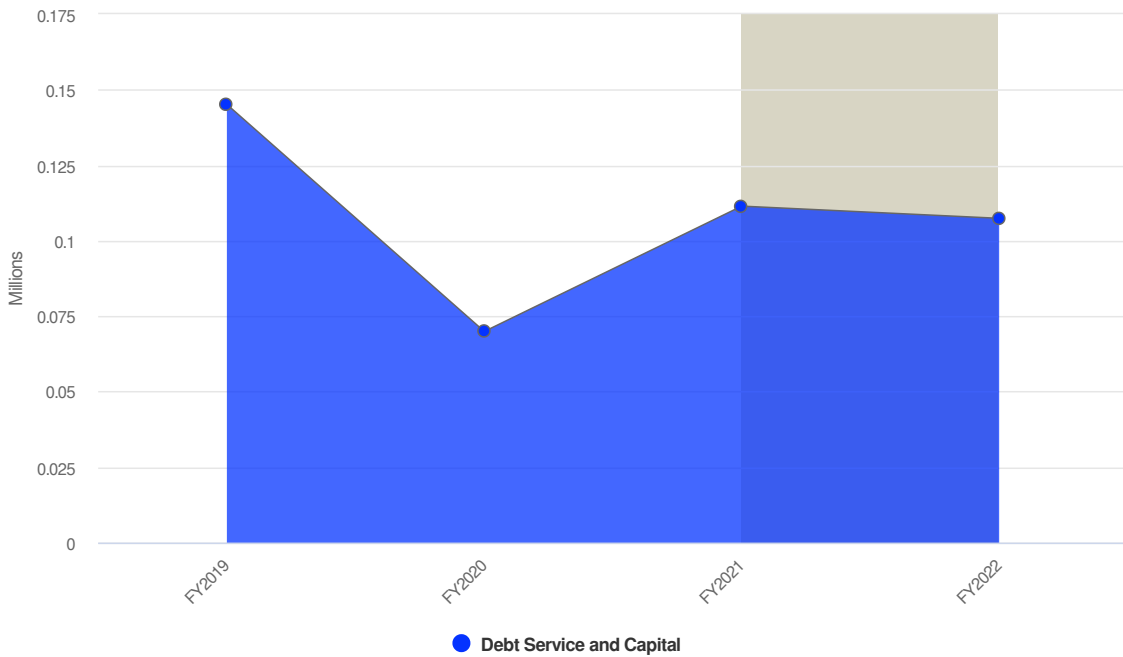
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Public Safety Capital			
Capital Projects	\$75,711.00	\$40,336.00	-46.7%
Capital Lease	\$34,230.00	\$10,501.64	-69.3%
Capital Equipment	\$1,500.00	\$56,564.00	3,670.9%
Total Public Safety Capital:	\$111,441.00	\$107,401.64	-3.6%
Total Expenditures:	\$111,441.00	\$107,401.64	-3.6%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

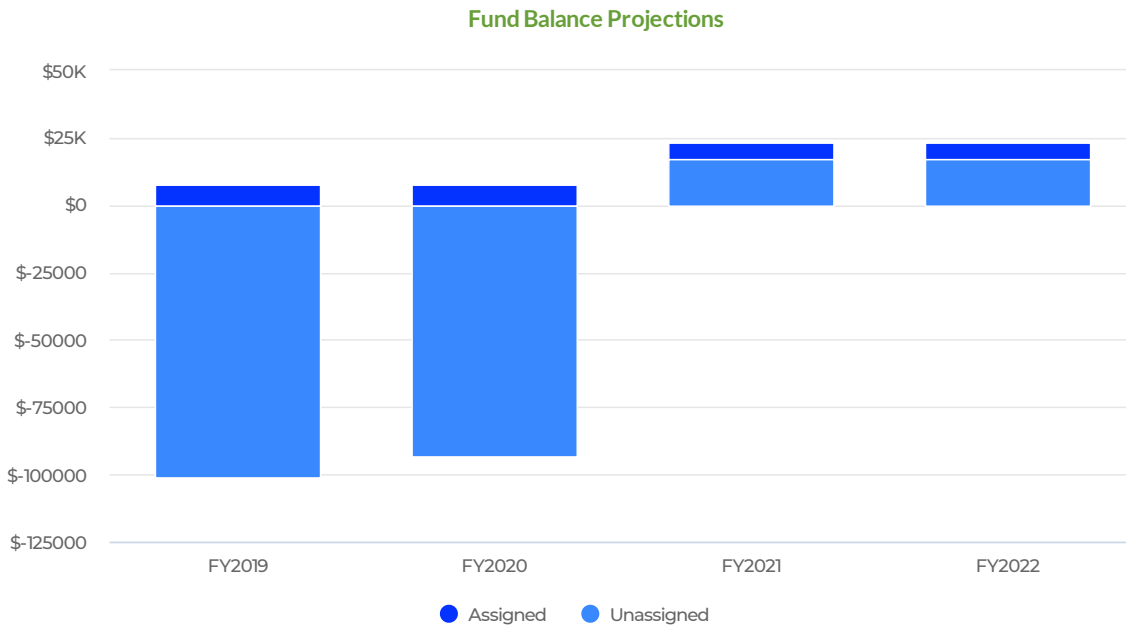


Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Debt Service and Capital	\$111,441.00	\$107,401.64	-3.6%
Total Expense Objects:	\$111,441.00	\$107,401.64	-3.6%

Fund Balance

The fund balance is currently at \$23.3K, of which \$6K is designated for the purchase of bullet proof vests for officers.



	FY2021	FY2022	% Change
Fund Balance	Actual	Actual	
Unassigned	\$17,154	\$17,154	0%
Assigned	\$6,232	\$6,232	0%
Total Fund Balance:	\$23,386	\$23,386	0%

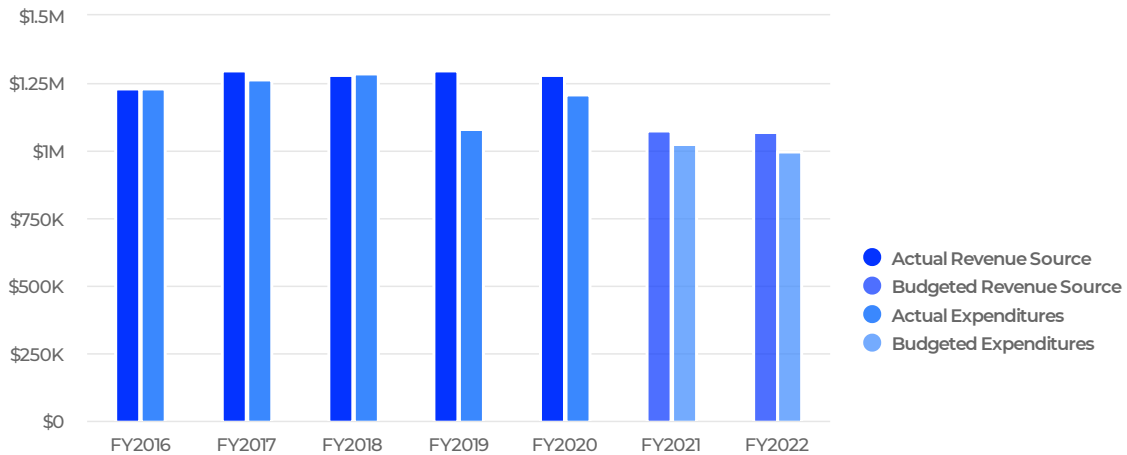
Long Term Financial Service Fund

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

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 source of revenue.

Summary

The Village of Bayside is projecting \$1.06M of revenue in FY2022, which represents a .9% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.8% or \$28.3K to \$9.9M in FY2022.



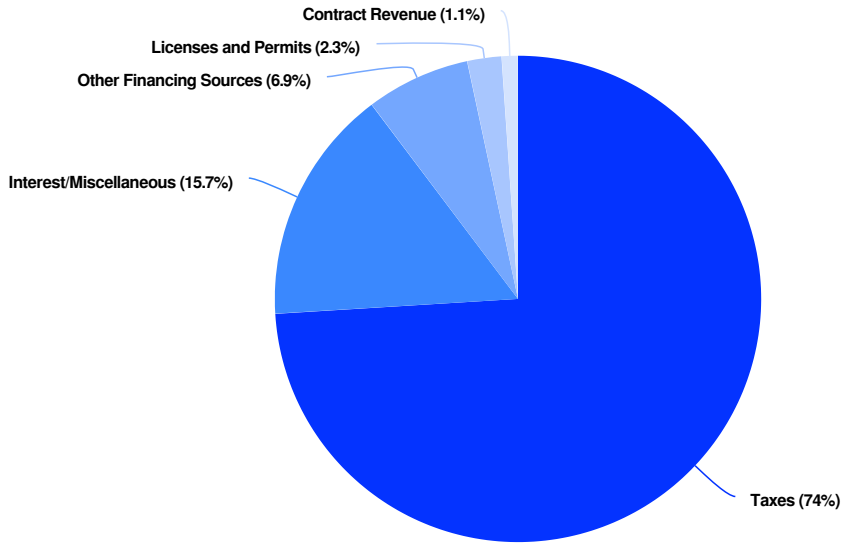
Goals

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

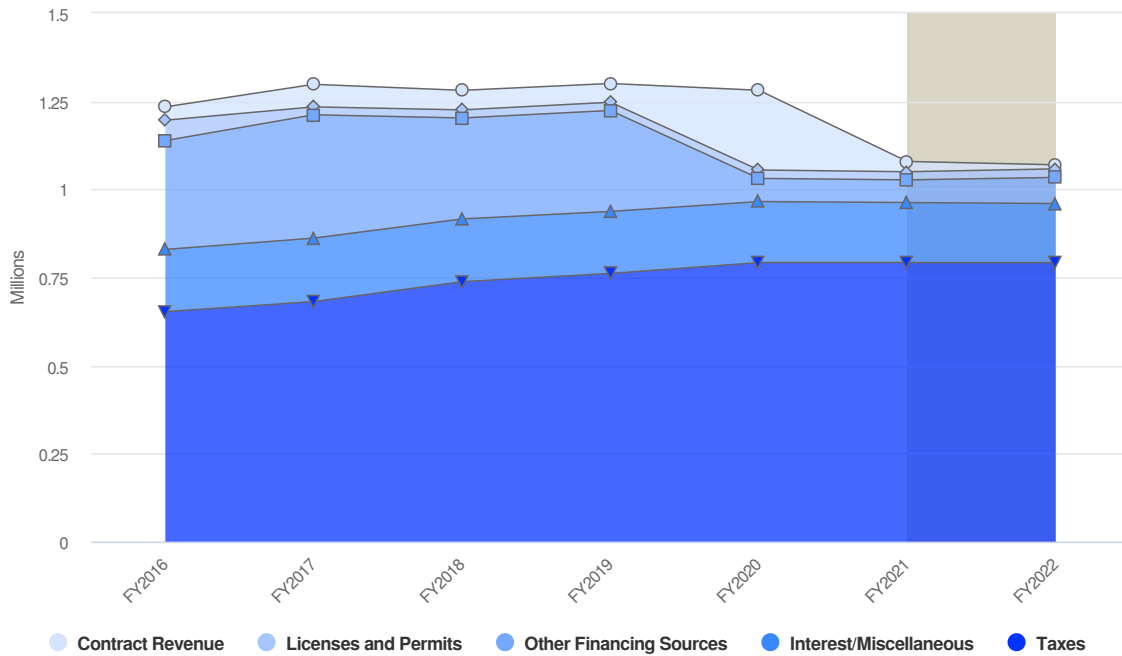
Revenues by Source

Revenue is primarily derived from property taxes, but also includes proceeds from rent for the Village owned cell tower as well as B-bond administration fees.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

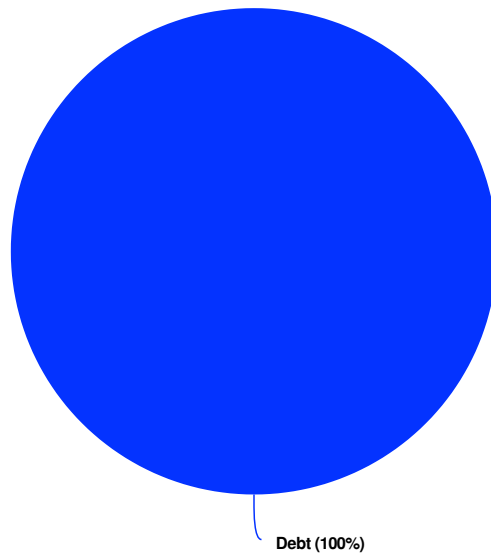


Grey background indicates budgeted figures.

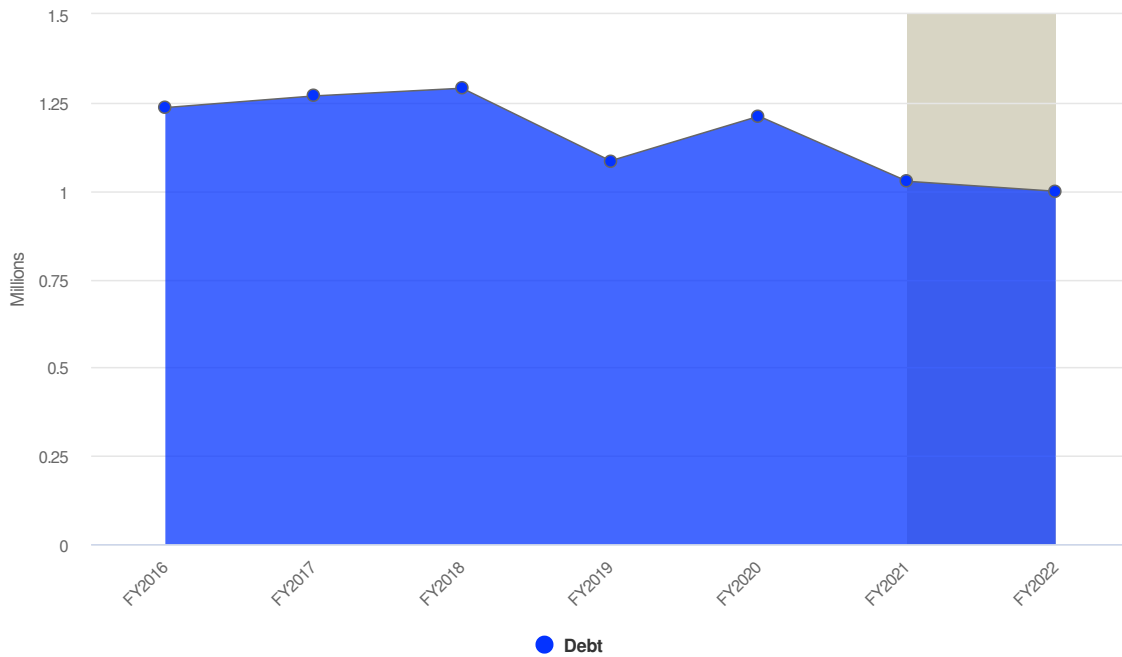
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			
Property Taxes	\$792,089.00	\$792,089.00	0%
Total Taxes:	\$792,089.00	\$792,089.00	0%
Licenses and Permits			
Cell Tower Fees	\$23,031.00	\$24,260.00	5.3%
Total Licenses and Permits:	\$23,031.00	\$24,260.00	5.3%
Interest/Miscellaneous			
Interest	\$0.00	\$500.00	N/A
Nsfd	\$170,515.00	\$167,315.00	-1.9%
Total Interest/Miscellaneous:	\$170,515.00	\$167,815.00	-1.6%
Contract Revenue			
Fox Point Revenue	\$14,705.00	\$0.00	-100%
B Series Admin Fee	\$14,524.50	\$11,541.00	-20.5%
Total Contract Revenue:	\$29,229.50	\$11,541.00	-60.5%
Other Financing Sources			
Transfer From Stormwater Fund	\$64,430.07	\$74,091.00	15%
Total Other Financing Sources:	\$64,430.07	\$74,091.00	15%
Total Revenue Source:	\$1,079,294.57	\$1,069,796.00	-0.9%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

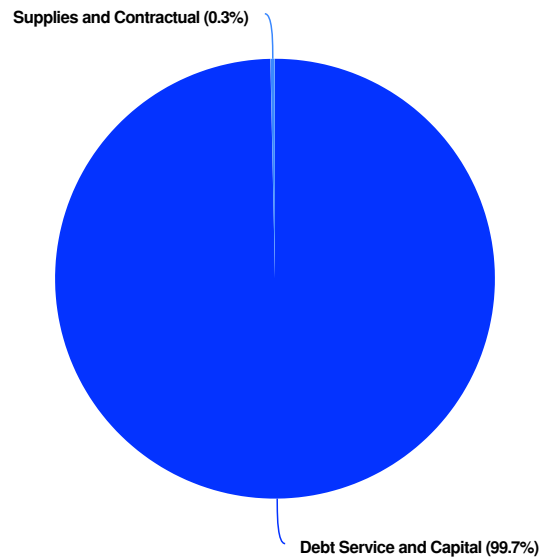


Grey background indicates budgeted figures.

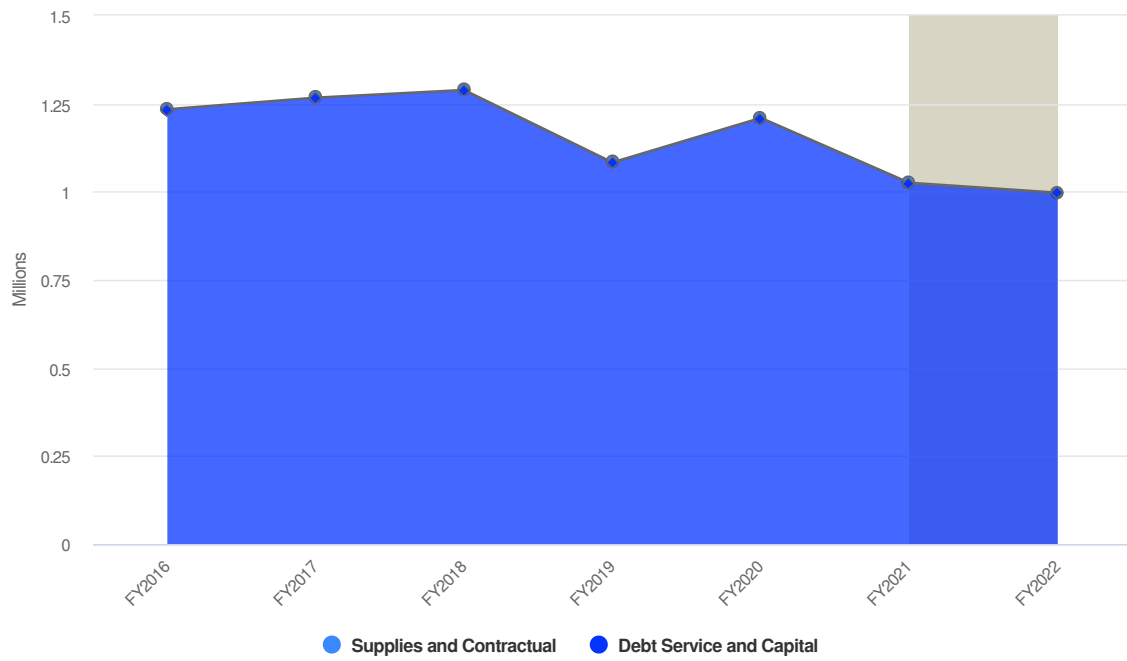
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Debt			
Madacc	\$2,583.00	\$1,784.00	-30.9%
Benefit Administrative Fees	\$1,400.00	\$1,400.00	0%
2021A General Obligation		\$125,000.00	N/A
Nsfd Station #5	\$160,000.00	\$160,000.00	0%
Fox Point/River Hills Dispatch	\$34,833.00	\$0.00	-100%
Unfunded Liability Principal	\$26,000.00	\$27,373.00	5.3%
2011 General Obligation	\$76,250.00	\$0.00	-100%
Principal- 2014 Bond	\$330,000.00	\$330,000.00	0%
2016 General Obligation	\$125,000.00	\$130,000.00	4%
2018 General Obligation	\$70,000.00	\$35,000.00	-50%
Interest On Bond	\$196,464.77	\$165,037.00	-16%
Unfunded Liability Interest	\$4,465.55	\$3,093.00	-30.7%
2021B General Obligation		\$20,000.00	N/A
Total Debt:	\$1,026,996.32	\$998,687.00	-2.8%
Total Expenditures:	\$1,026,996.32	\$998,687.00	-2.8%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



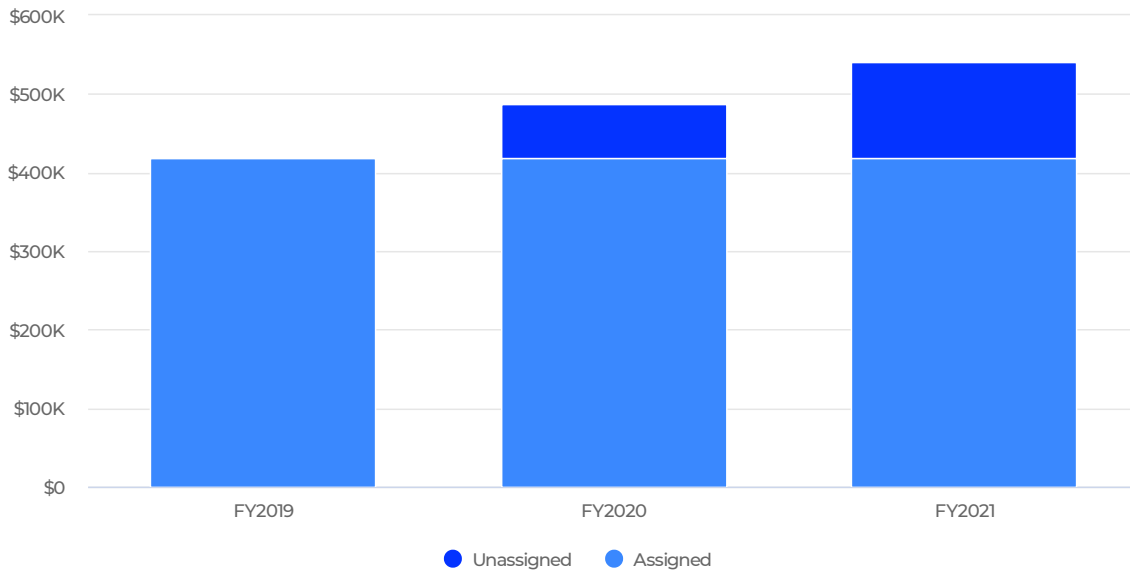
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Supplies and Contractual	\$3,983.00	\$3,184.00	-20.1%
Debt Service and Capital	\$1,023,013.32	\$995,503.00	-2.7%
Total Expense Objects:	\$1,026,996.32	\$998,687.00	-2.8%

Fund Balance

Over the course of 15 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 Village policy with intent 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 within.

Fund Balance Projections



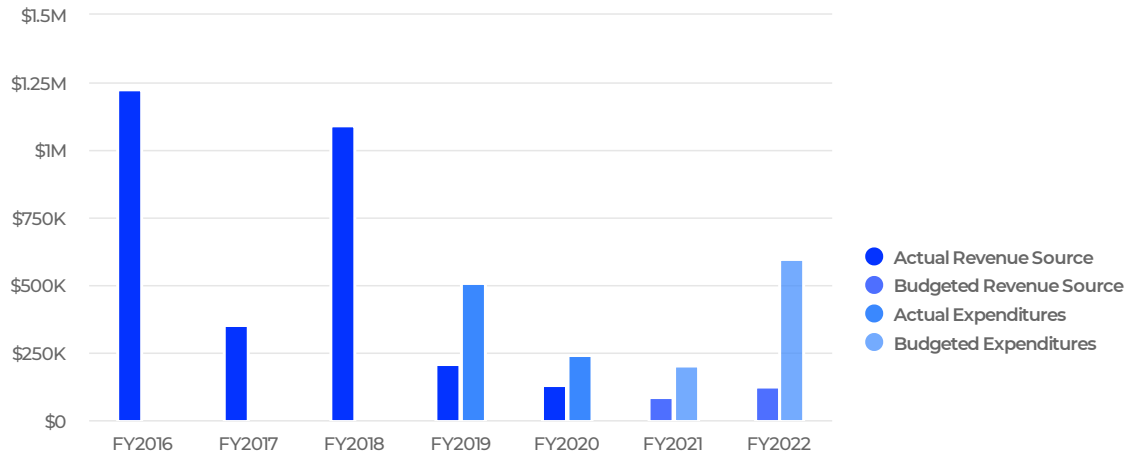
	FY2021
Fund Balance	Actual
Assigned	\$418,876
Unassigned	\$121,730
Total Fund Balance:	\$540,606

Public Works Capital Fund

The Public Works Capital fund is used for the purchase of capital items for the upkeep of Village owned property, maintaining roads, and purchasing garbage and recycling collection equipment.

Summary

The Village of Bayside is projecting \$130K of revenue in FY2022, which represents a 48.5% increase over the prior year. Budgeted expenditures are projected to increase by 182.8% or \$387.4K to \$599.5K in FY2022.



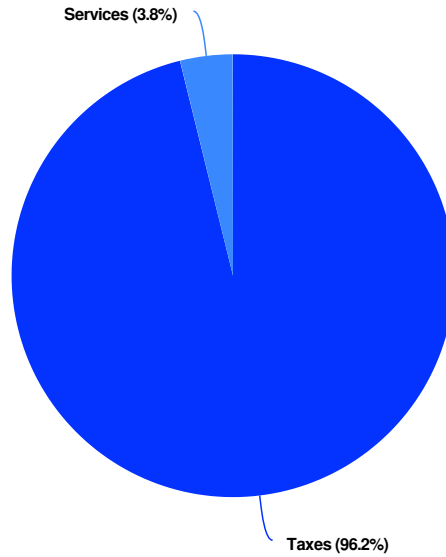
Goals

1. Replace snow plow blade.
2. Replace tandem axle trailer.
3. Reconstruct North Shore East entrance landscaping.
4. Install cold storage roll-up door.

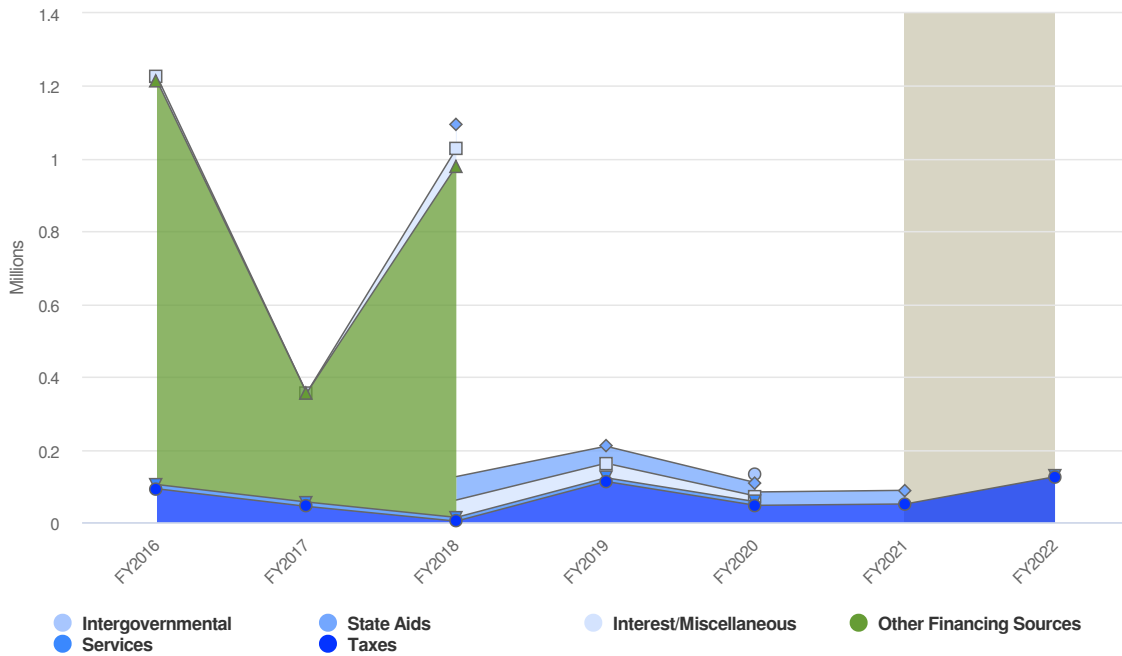
Revenues by Source

Revenues within the fund are received from both property tax as well as garbage container rental and purchases to fund road construction projects.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

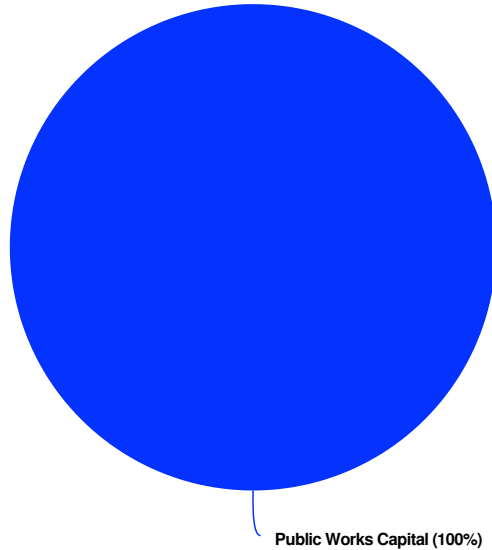


Grey background indicates budgeted figures.

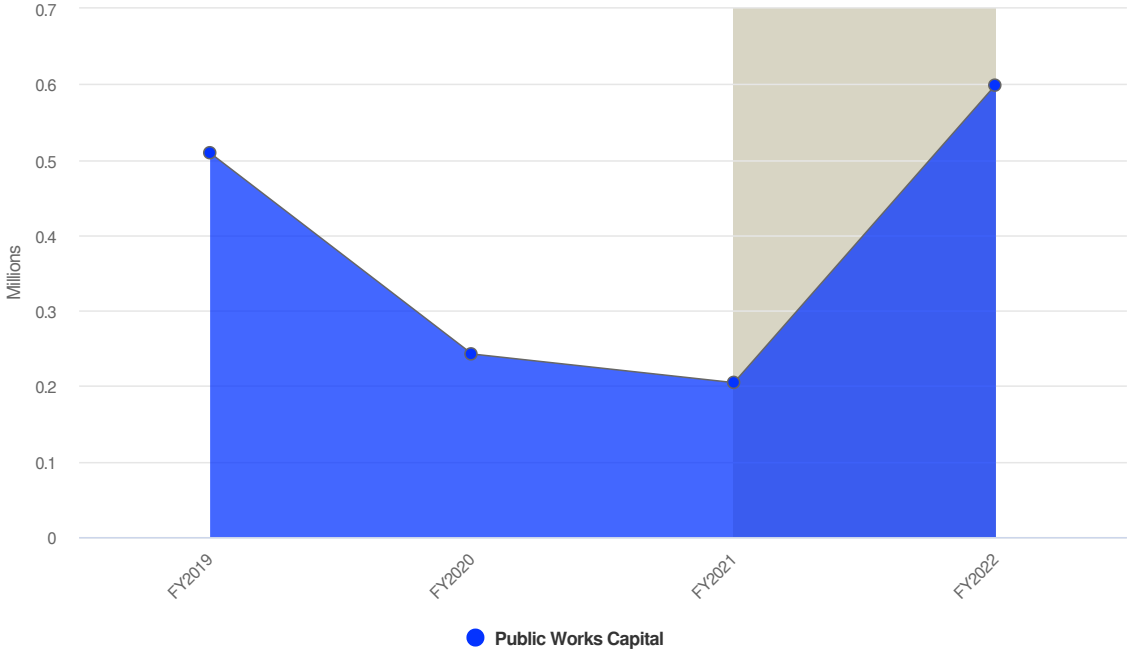
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			
Property Taxes	\$50,000.00	\$125,000.00	150%
Total Taxes:	\$50,000.00	\$125,000.00	150%
State Aids			
State Transportation Aid	\$37,548.00		-100%
Total State Aids:	\$37,548.00	\$0.00	-100%
Services			
Garbage Container & Fees	\$0.00	\$5,000.00	N/A
Total Services:	\$0.00	\$5,000.00	N/A
Total Revenue Source:	\$87,548.00	\$130,000.00	48.5%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

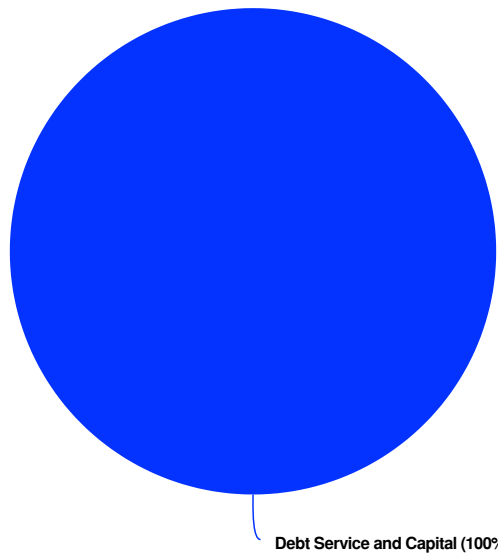


Grey background indicates budgeted figures.

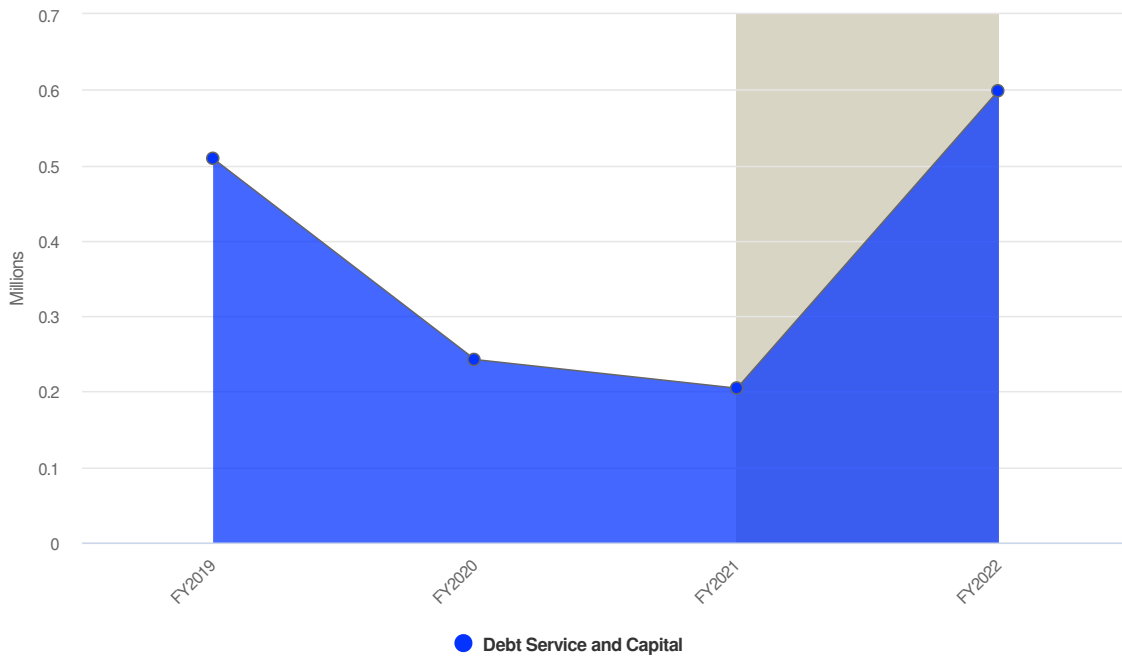
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Public Works Capital			
Capital Projects	\$200,000.00	\$550,000.00	175%
Capital Equipment	\$4,500.00	\$49,500.00	1,000%
Total Public Works Capital:	\$204,500.00	\$599,500.00	193.2%
Total Expenditures:	\$204,500.00	\$599,500.00	193.2%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

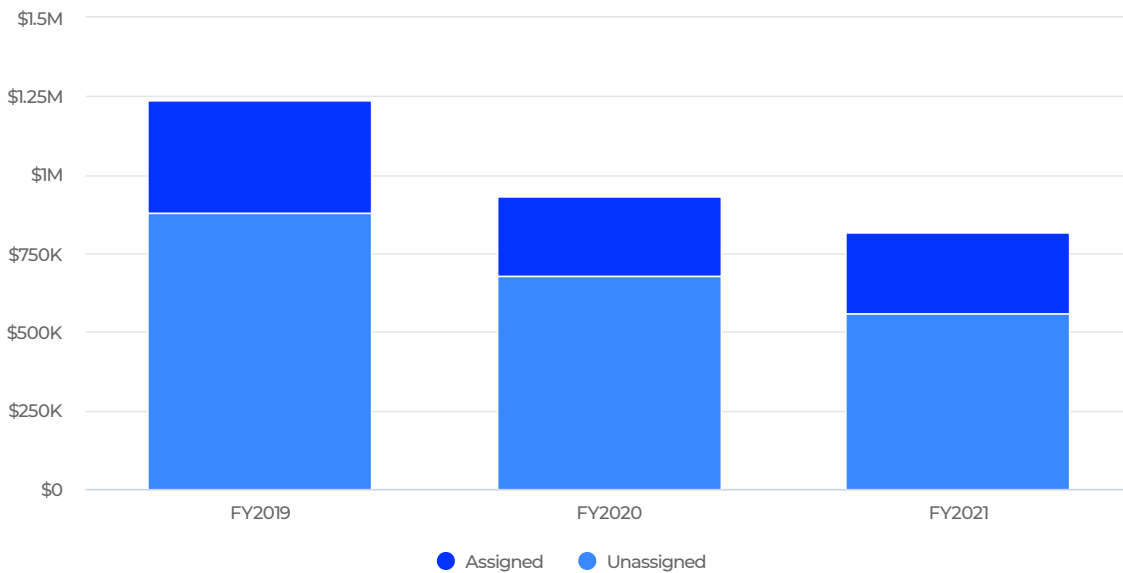
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Debt Service and Capital			
Capital Projects	\$200,000.00	\$550,000.00	175%
Capital Equipment	\$4,500.00	\$49,500.00	1,000%
Total Debt Service and Capital:	\$204,500.00	\$599,500.00	193.2%
Total Expense Objects:	\$204,500.00	\$599,500.00	193.2%

Fund Balance

Funds shall be designated as set by the Village Board to this fund from time to time.

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.

Fund Balance Projections



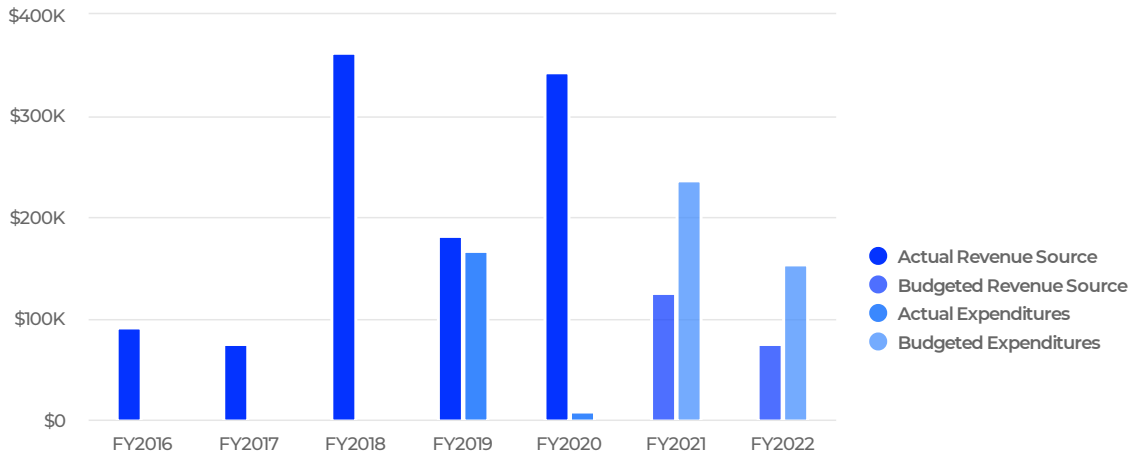
	FY2021
Fund Balance	Actual
Unassigned	\$560,186
Assigned	\$256,707
Total Fund Balance:	\$816,893

Administrative Capital Fund

The Administrative Services Capital fund is used for GASB 45 retirement obligations and general government related capital projects.

Summary

The Village of Bayside is projecting \$75K of revenue in FY2022, which represents a 40.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 36.2% or \$87.4K to \$154.1K in FY2022.

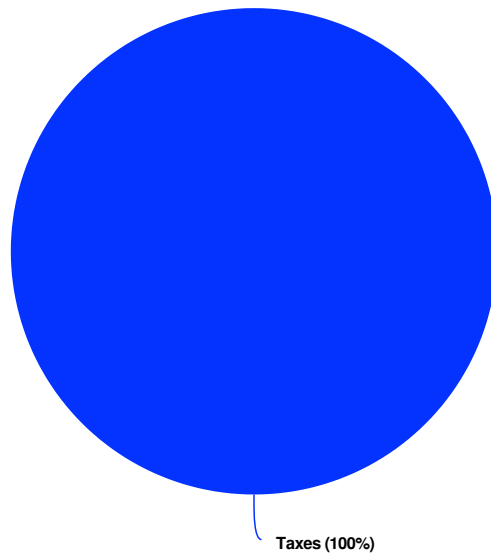


Goals

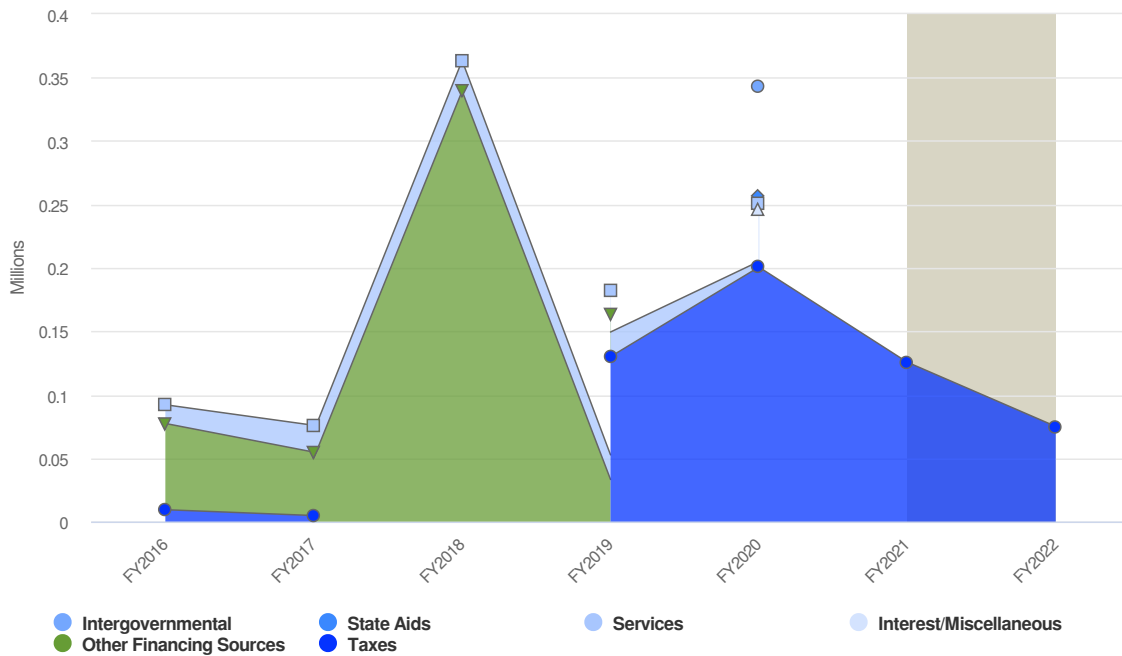
1. Replace Village Hall multi-purpose copier/printer/scanner.
2. Update Village Hall Boardroom for purposes of administering elections.

Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



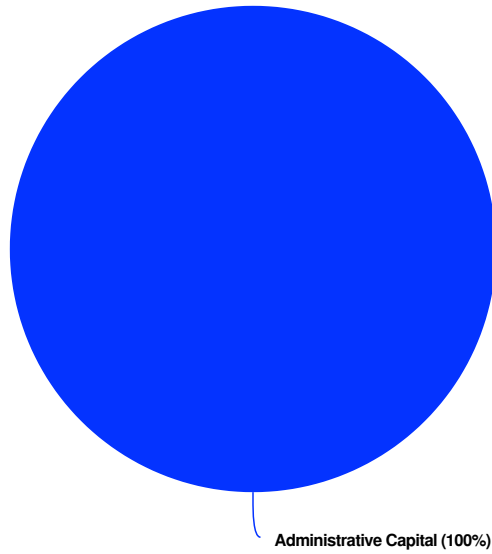
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			

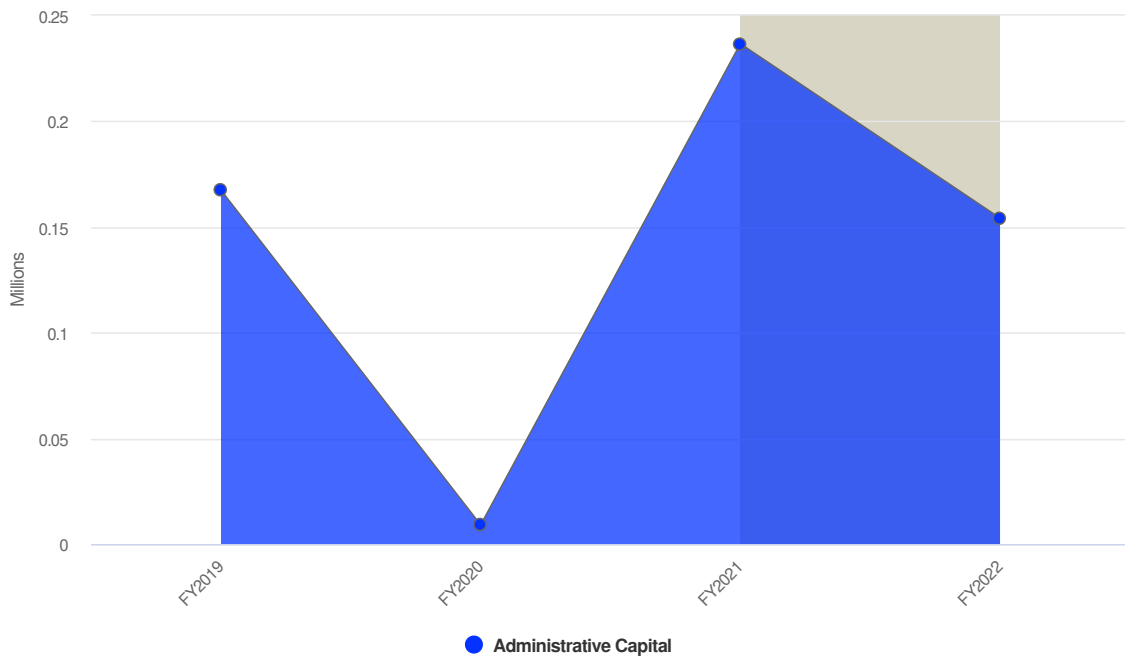
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Property Taxes	\$125,602.00	\$75,000.00	-40.3%
Total Taxes:	\$125,602.00	\$75,000.00	-40.3%
Total Revenue Source:	\$125,602.00	\$75,000.00	-40.3%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

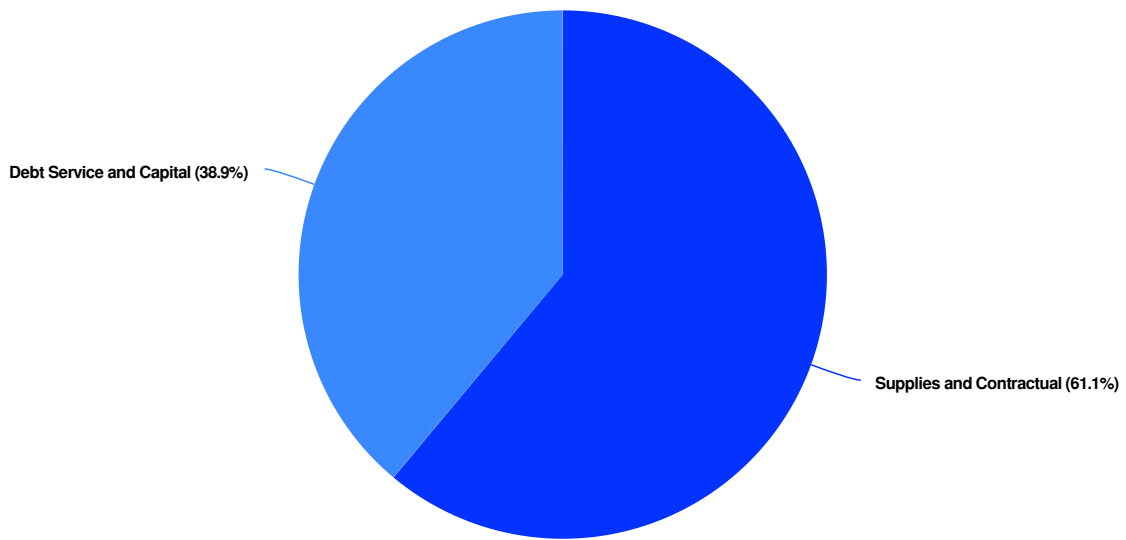


Grey background indicates budgeted figures.

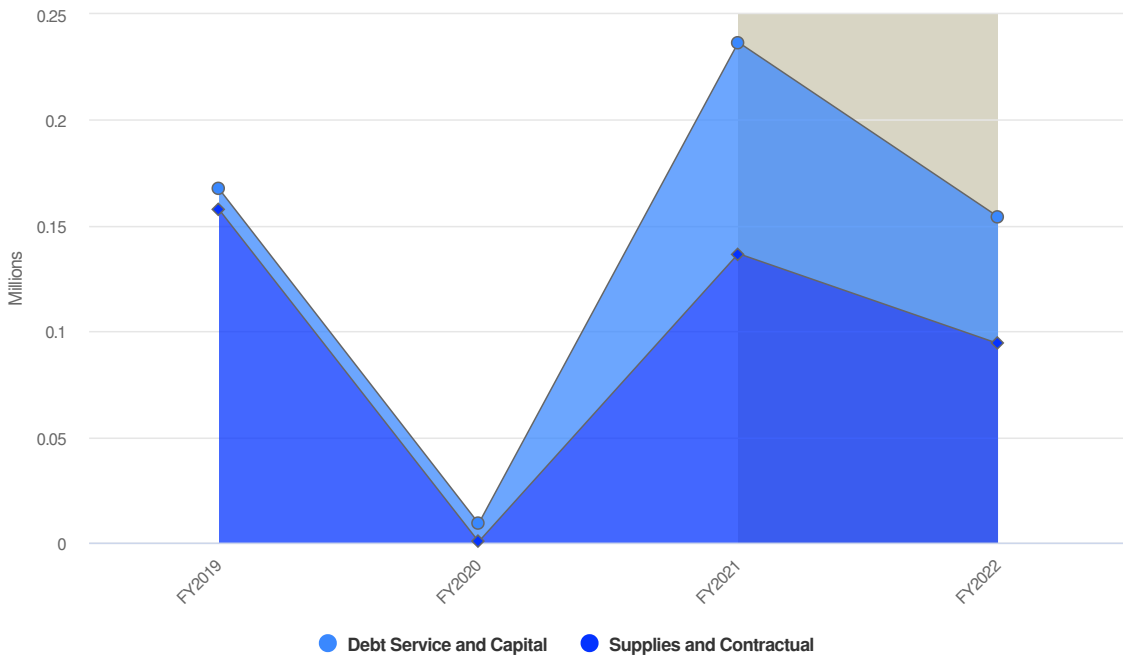
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Administrative Capital			
Gasb 45 Obligations	\$136,717.00	\$94,189.00	-31.1%
Capital Projects	\$25,000.00	\$10,000.00	-60%
Capital Equipment	\$75,000.00	\$50,000.00	-33.3%
Total Administrative Capital:	\$236,717.00	\$154,189.00	-34.9%
Total Expenditures:	\$236,717.00	\$154,189.00	-34.9%

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



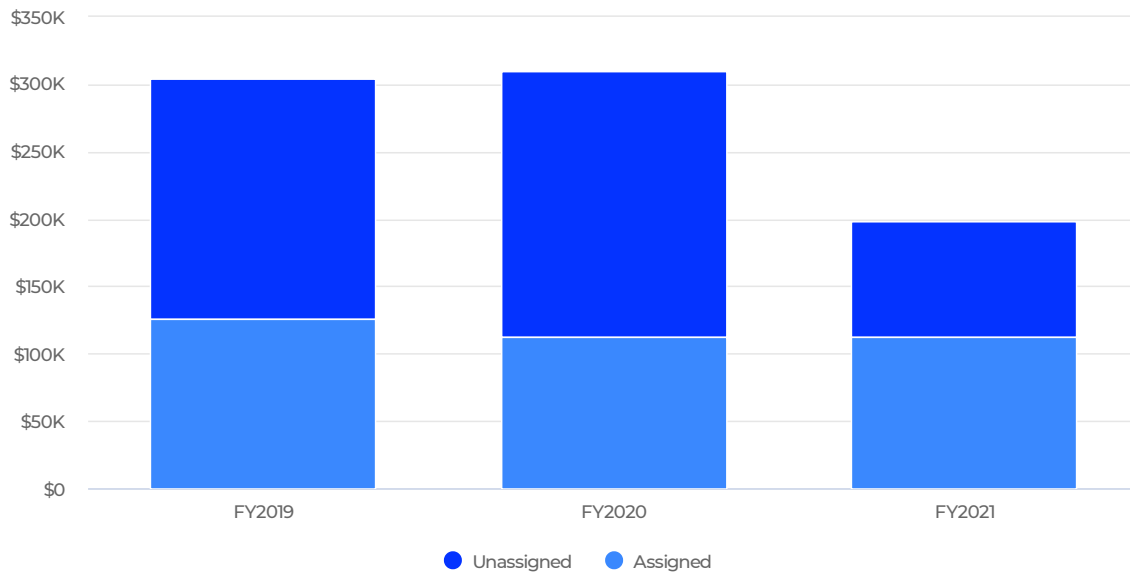
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Supplies and Contractual	\$136,717.00	\$94,189.00	-31.1%
Debt Service and Capital	\$100,000.00	\$60,000.00	-40%
Total Expense Objects:	\$236,717.00	\$154,189.00	-34.9%

Fund Balance

Funds shall be designated as set by the Village Board to this fund from time to time.

Fund Balance Projections



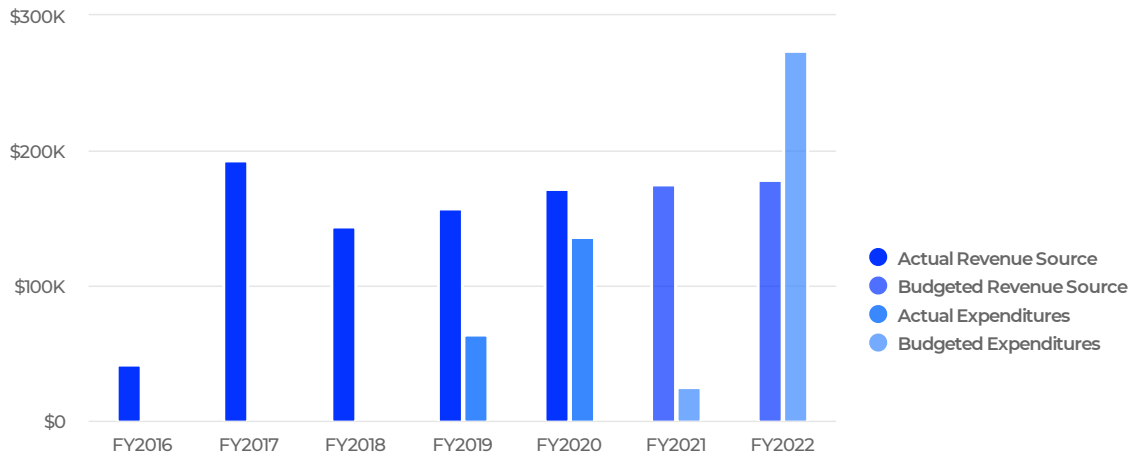
	FY2021
Fund Balance	Actual
Unassigned	\$85,393
Assigned	\$112,978
Total Fund Balance:	\$198,371

Public Safety Communications Capital Fund

This capital fund is used to purchase, replace, or update capital items for Public Safety Communications.

Summary

The Village of Bayside is projecting \$179.1K of revenue in FY2022, which represents a 2% increase over the prior year. Budgeted expenditures are projected to increase by 33.4% or \$68.7K to \$275K in FY2022.



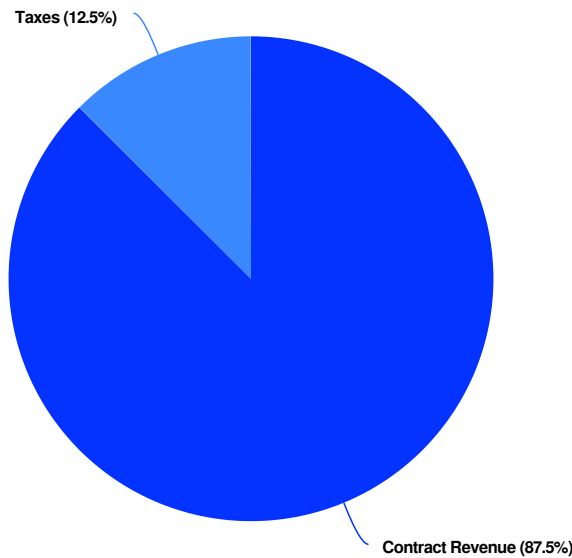
Goals

1. Implement Emergency Medical Dispatch program equipment.
2. Install mobile dispatch station laptop.
3. Conduct enterprise security remediation.
4. Replacement of existing firewall.
5. Replacement of dispatch monitors.
6. Implement Uninterruptible Power Supply electronic controls upgrade.

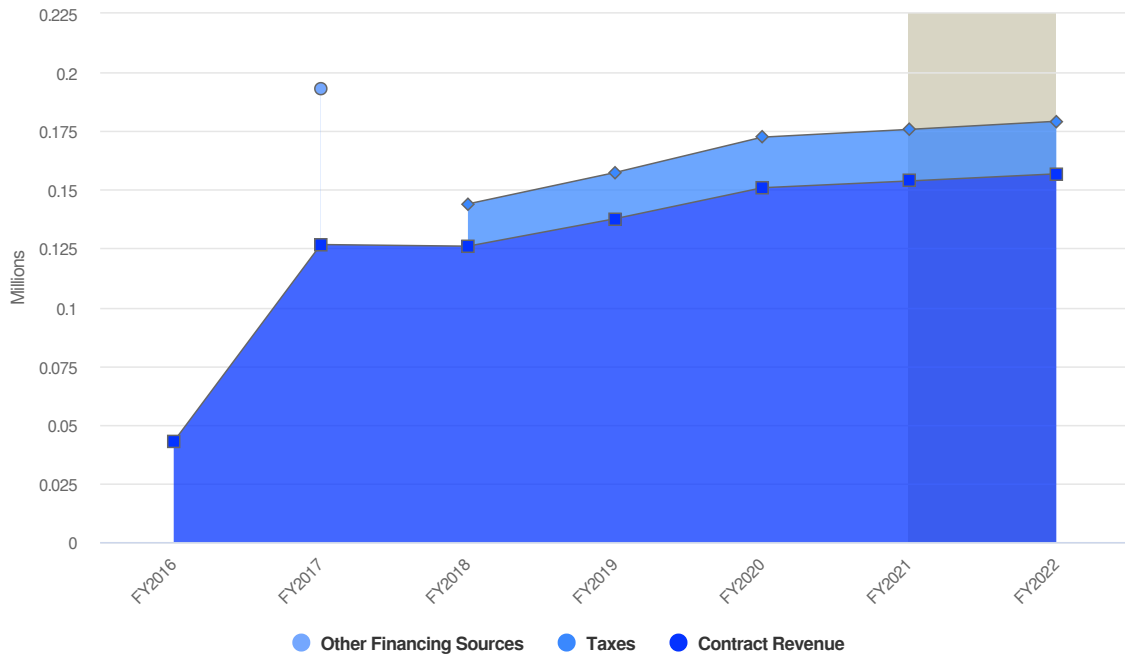
Revenues by Source

The Member Agencies all contribute annually for both the operating and capital costs of the joint public safety communications center. Each community pays a percentage of the overall budget, as outlined in the intergovernmental agreement. Revenue is also derived from a la carte services provided to Member Agencies, such as Information Technology services, shared telecommunications infrastructure, and more.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source

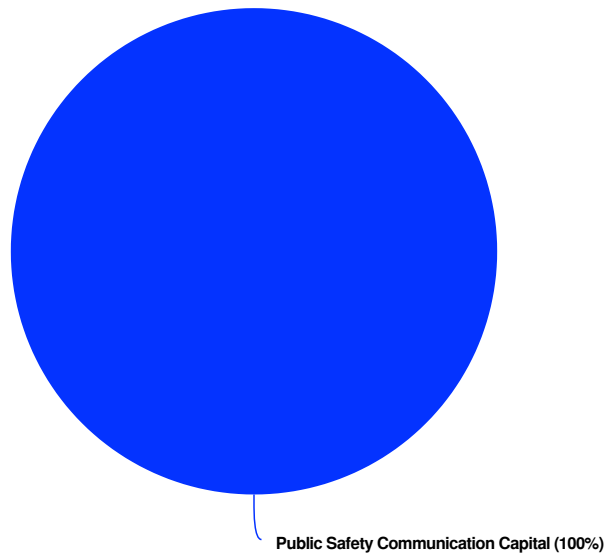


Grey background indicates budgeted figures.

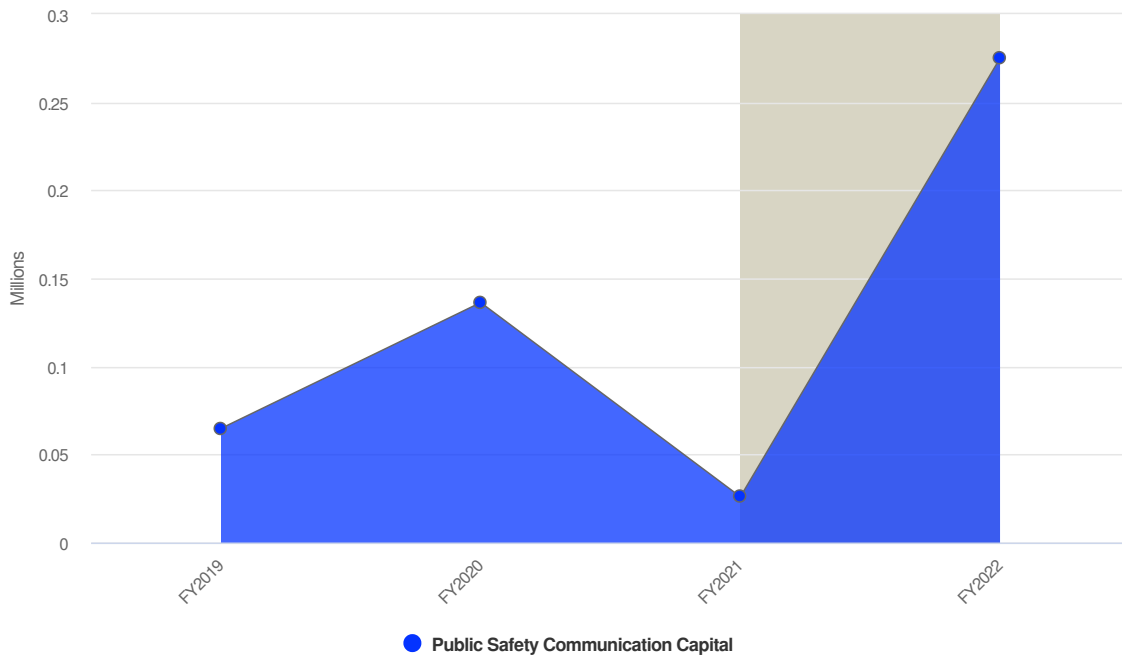
Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source			
Taxes			
Property Taxes	\$21,962.00	\$22,395.02	2%
Total Taxes:	\$21,962.00	\$22,395.02	2%
Contract Revenue			
Contract Revenue	\$153,734.85	\$156,765.15	2%
Total Contract Revenue:	\$153,734.85	\$156,765.15	2%
Total Revenue Source:	\$175,696.85	\$179,160.17	2%

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

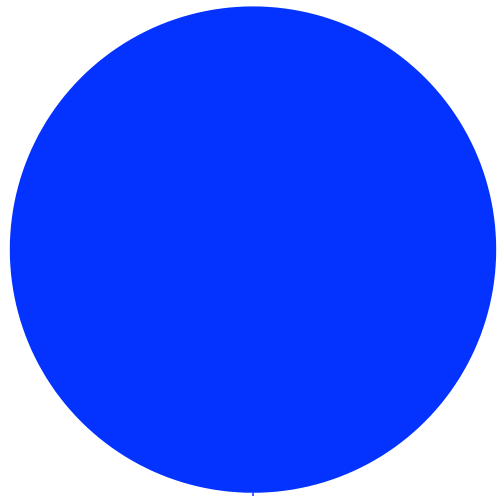


Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expenditures			
Public Safety Communication Capital			
Capital Projects		\$174,000.00	N/A
Capital Equipment	\$26,000.00	\$101,000.00	288.5%
Total Public Safety Communication Capital:	\$26,000.00	\$275,000.00	957.7%
Total Expenditures:	\$26,000.00	\$275,000.00	957.7%

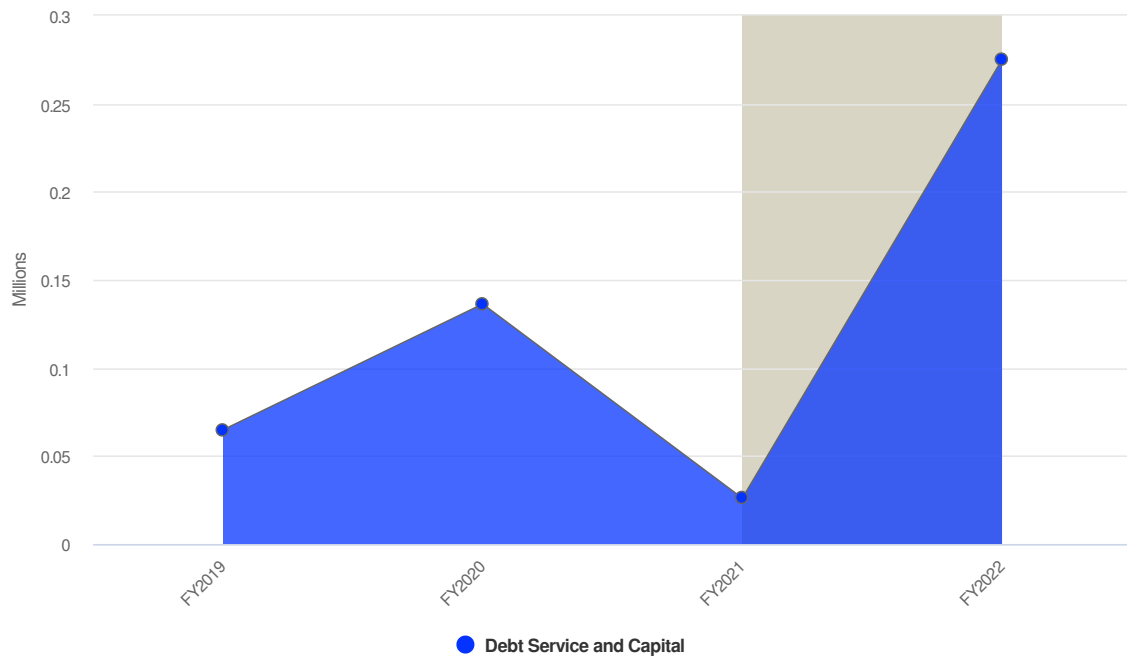
Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Debt Service and Capital (100%)

Budgeted and Historical Expenditures by Expense Type



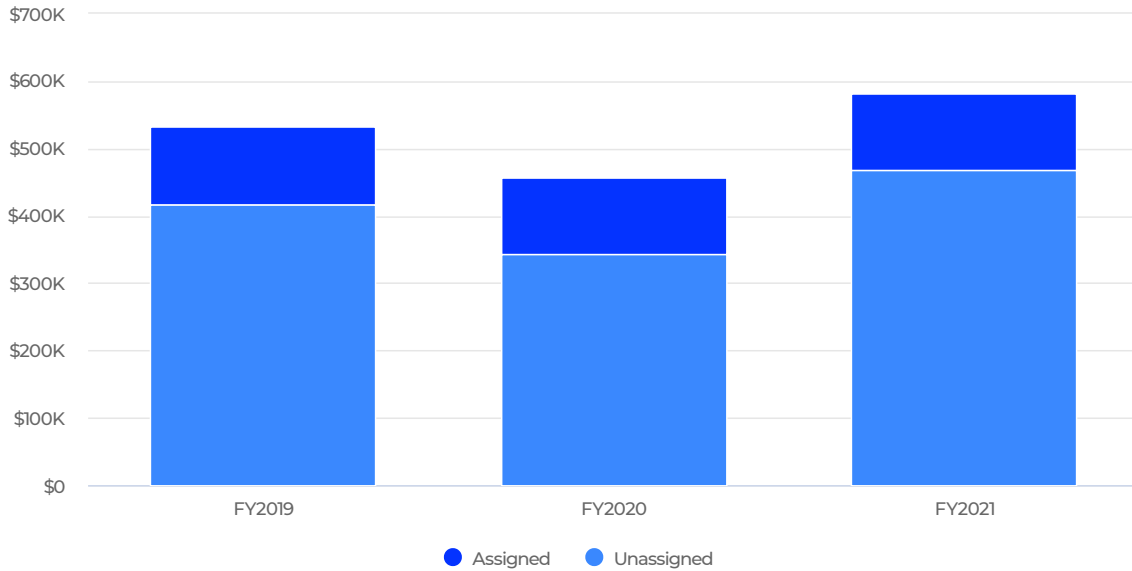
Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Debt Service and Capital			
Capital Projects		\$174,000.00	N/A
Capital Equipment	\$26,000.00	\$101,000.00	288.5%
Total Debt Service and Capital:	\$26,000.00	\$275,000.00	957.7%
Total Expense Objects:	\$26,000.00	\$275,000.00	957.7%

Fund Balance

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.

Fund Balance Projections

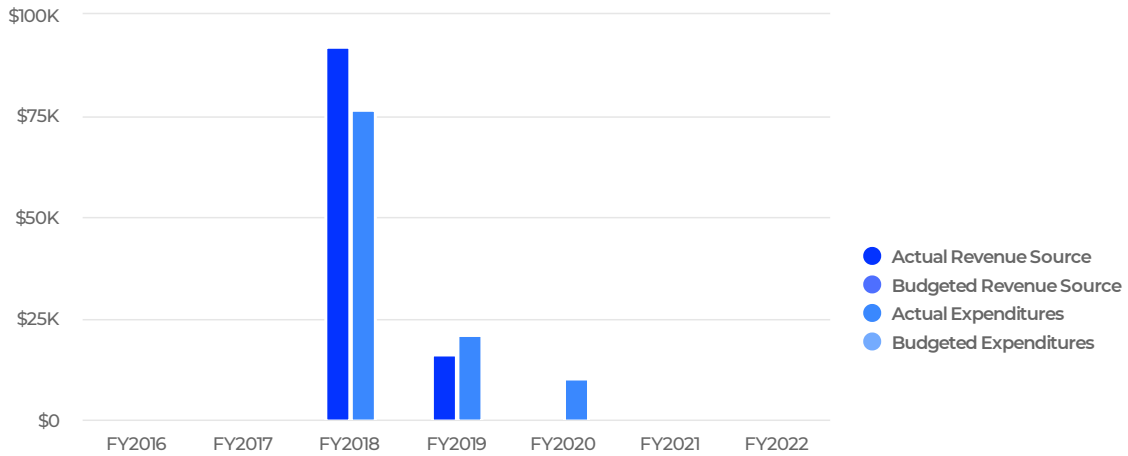


	FY2021
Fund Balance	Actual
Unassigned	\$467,551
Assigned	\$114,854
Total Fund Balance:	\$582,405

Community Development Authority Fund

Summary

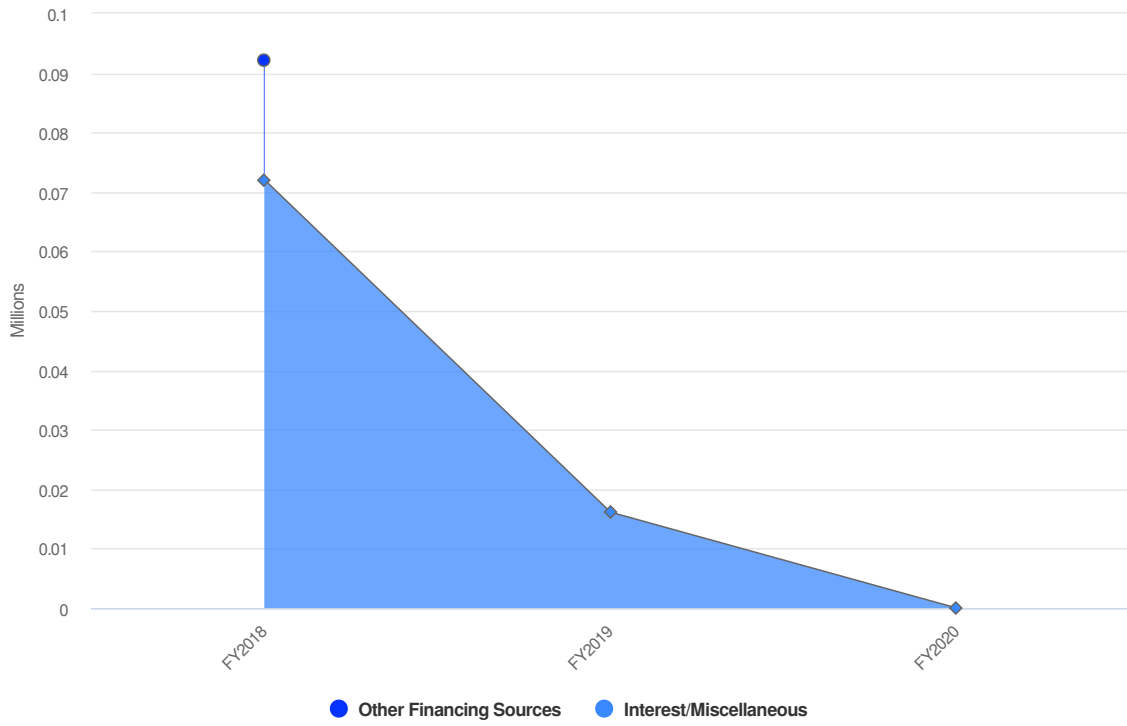
The Village of Bayside is projecting \$0 of revenue in FY2022, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2022.



Revenues by Source

Projected 2022 Revenues by Source

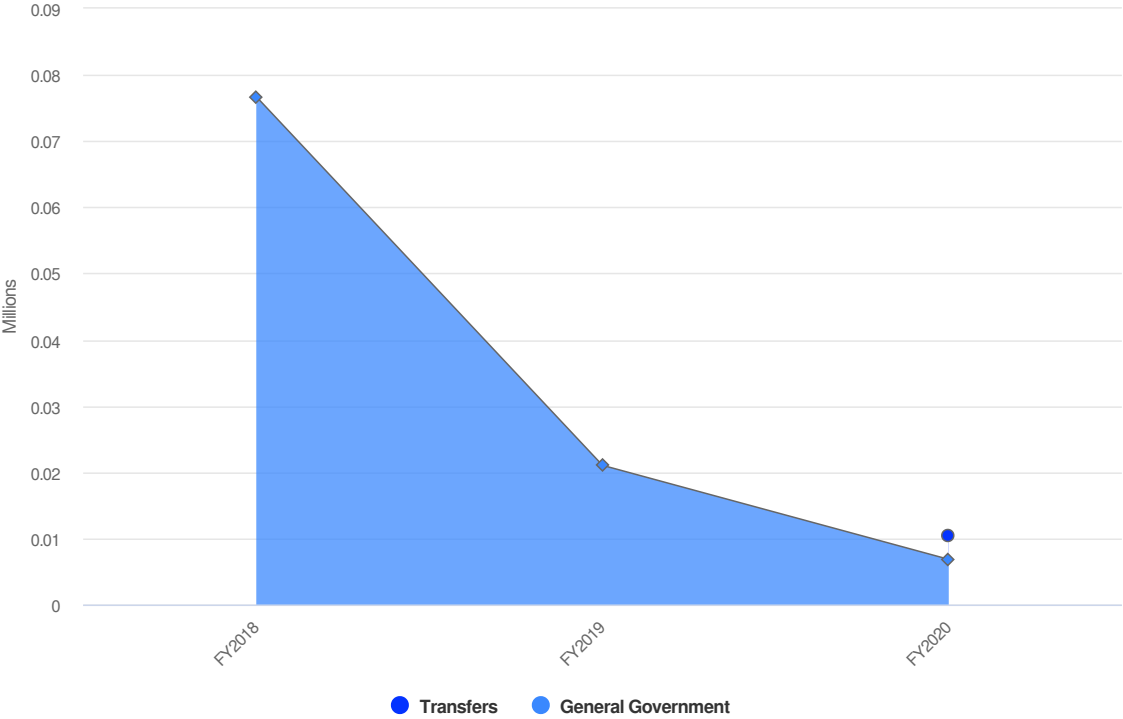
Budgeted and Historical 2022 Revenues by Source



Expenditures by Function

Budgeted Expenditures by Function

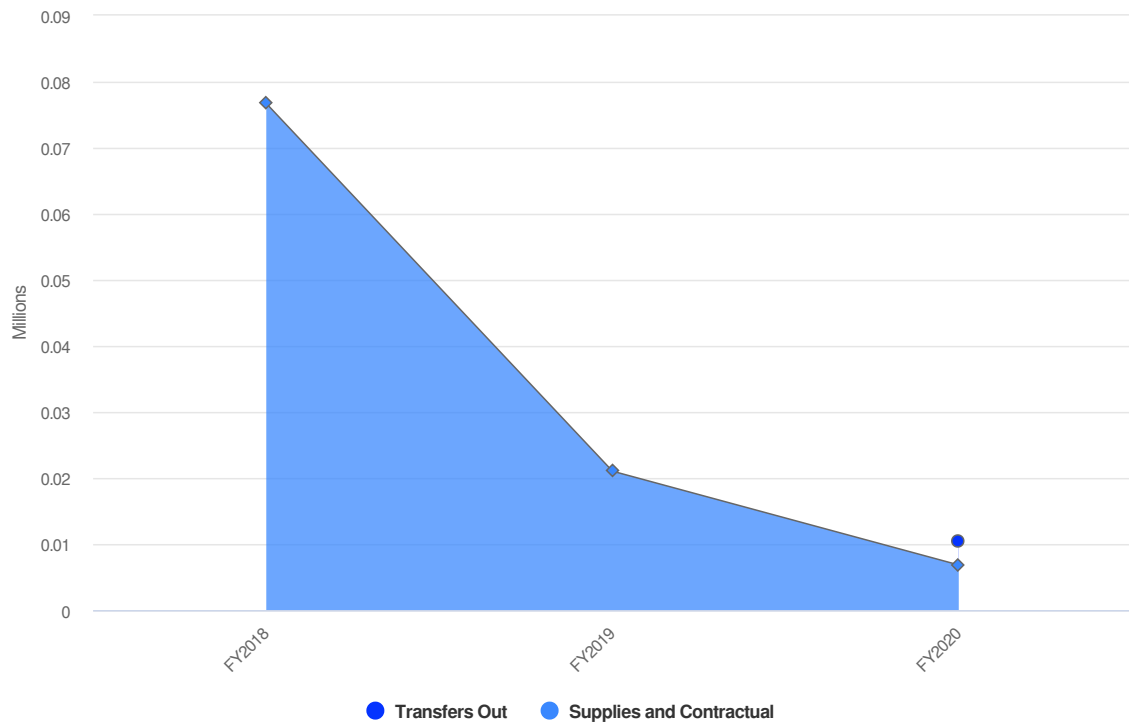
Budgeted and Historical Expenditures by Function



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



FUNDING SOURCES

Funding Sources Summary

The 2022 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 by the Village tax levy. In fact, the property tax levy accounts for only 45.2% of total Village revenue sources. The amount of the property tax levy for 2022 has increased slightly. The overall property tax levy is \$4,665,006. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits.

In the last ten years, the overall property tax levy has increased \$292,219 or 6.68%. The Consumer Price Index increase during that time was 18.77%. The General Fund property tax levy is 69% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.

Over the course of the last sixteen 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 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.

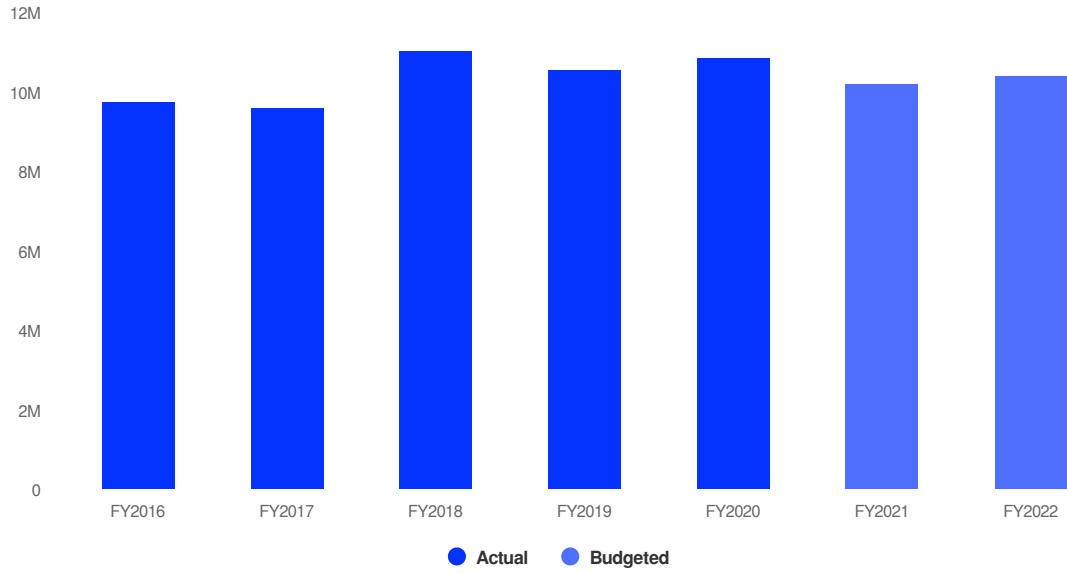
Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- The State Transportation Aid is the largest state aid source of general fund revenue at 9.4%. The 2022 anticipated allocation is \$432,192.95. This is a \$12,891.89 (-2.9%) decrease from the 2021 amount received.
- The State funding provision for expenditure restraint is 1.9%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.4% of the Village's revenue. These revenues are based on a formula that considers per capita and aid-able revenue factors.

The Village has also continued to diversify its revenue base, with the consolidation of the Bayside Communications Center (BCC) for 911/emergency dispatching services, in 2011. 88% of the BCC revenue comes from partner agencies. In addition, the Village assumed responsibility as the Fiscal Agent for the North Shore Library in 2020, receiving payment for said services. Other sources of revenue represent approximately 3.8% 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.

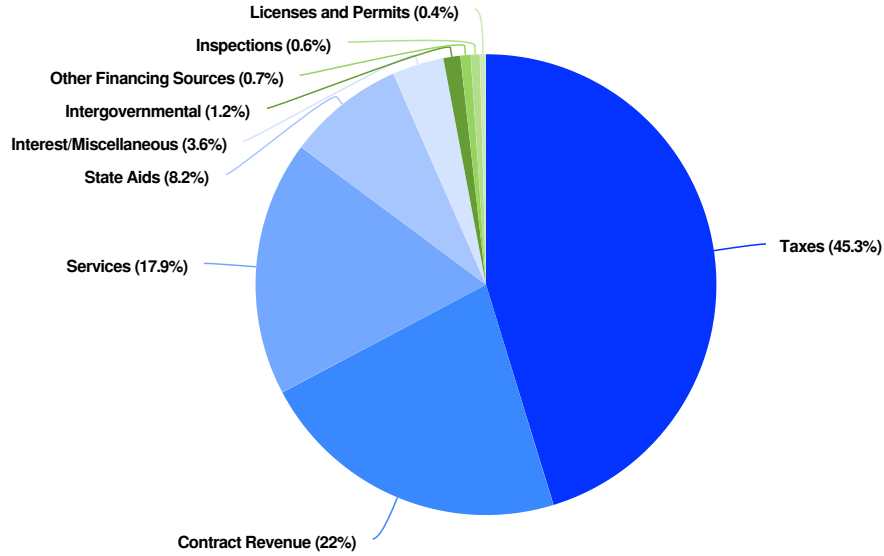
\$10,432,196 **\$213,320**
(2.09% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual

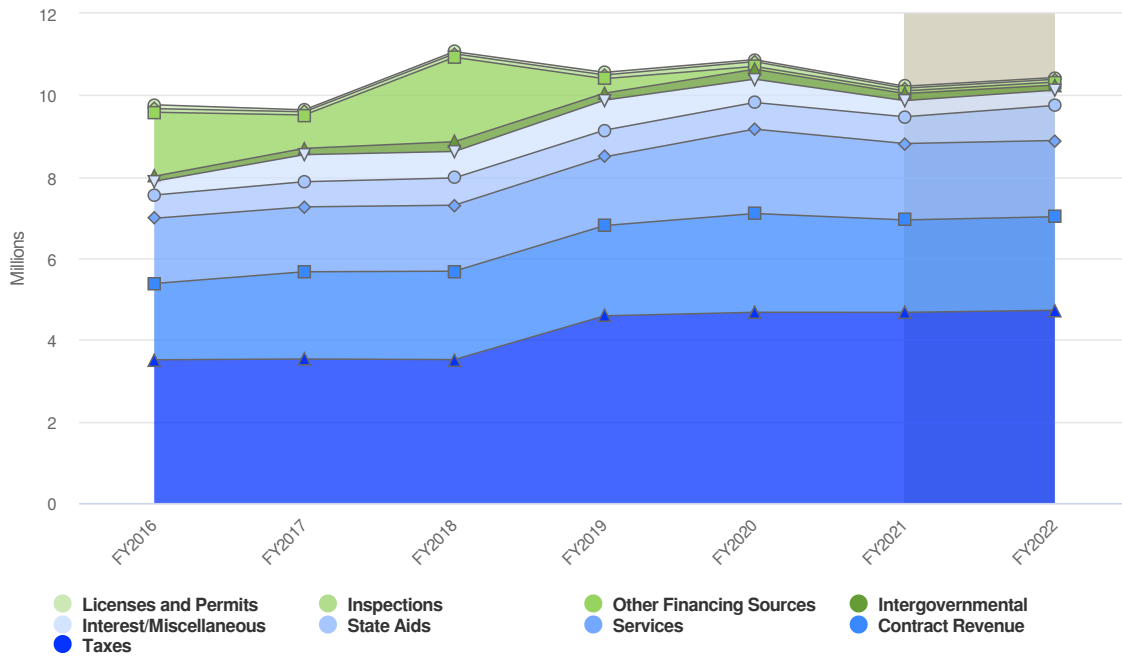


Revenues by Source

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Revenue Source					
Taxes					
Property Taxes	10-41100	\$3,226,561.00	\$3,239,467.00	0.4%	
Interest On Delinquent Taxes	10-41300	\$12,000.00	\$12,000.00	0%	
Payment In Lieu Of Taxes	10-41500	\$46,532.57	\$47,036.00	1.1%	
Property Taxes	26-41100	\$297,783.38	\$303,653.00	2%	
Property Taxes	30-41100	\$792,089.00	\$792,089.00	0%	
Property Taxes	40-41100	\$71,480.00	\$67,066.00	-6.2%	
Fire & Rescue Property Taxes	40-41130	\$28,711.00	\$40,336.00	40.5%	
Property Taxes	41-41100	\$50,000.00	\$125,000.00	150%	
Property Taxes	42-41100	\$125,602.00	\$75,000.00	-40.3%	
Property Taxes	46-41100	\$21,962.00	\$22,395.02	2%	
Total Taxes:		\$4,672,720.95	\$4,724,042.02	1.1%	
Intergovernmental					
Community Development Block Gr	10-43210	\$5,598.00	\$5,598.00	0%	
Public Safety Communication Ad	10-43225	\$97,488.25	\$99,409.00	2%	
North Shore Library Administration	10-43235	\$19,521.00	\$19,521.00	0%	
Intergovernmental Grants	22-43210	\$40,000.00	\$0.00	-100%	
Intergovernmental Grants	40-43210	\$750.00	\$0.00	-100%	
Police Revenue	40-43215	\$10,500.00	\$0.00	-100%	

Name	Account ID	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Total Intergovernmental:		\$173,857.25	\$124,528.00	-28.4%	
State Aids					
State Shared Revenues	10-43410	\$60,296.00	\$60,297.00	0%	
Video Service Provider Aid	10-43415	\$7,330.00	\$14,470.00	97.4%	
Recycling Grant	10-43510	\$25,676.00	\$25,770.00	0.4%	
Exempt Computer Aid	10-43530	\$15,160.00	\$15,160.00	0%	
Personal Property Aid	10-43535	\$1,737.00	\$1,738.00	0.1%	
State Transportation Aids	10-43540	\$412,020.00	\$415,180.00	0.8%	
St 32 Highway Aids	10-43545	\$16,954.00	\$17,013.00	0.3%	
Expenditure Restraint	10-43600	\$78,900.00	\$82,745.00	4.9%	
State Transportation Aid	41-43540	\$37,548.00	\$0.00	-100%	
ARPA Grant funds	43-43700		\$226,817.00	N/A	
Total State Aids:		\$655,621.00	\$859,190.00	31%	
Licenses and Permits					
Operators License	10-44100	\$1,000.00	\$1,000.00	0%	
Liquor License	10-44120	\$2,900.00	\$2,400.00	-17.2%	
Cigarette License	10-44140	\$200.00	\$200.00	0%	
Animal Licenses	10-44220	\$1,750.00	\$1,227.00	-29.9%	
Transient Merchant Permit	10-44435	\$300.00	\$0.00	-100%	
Excavation/Right Of Way/Privle	10-44495	\$15,000.00	\$10,000.00	-33.3%	
Rummage Sale Permits	10-44530	\$120.00	\$240.00	100%	
Dumpster Permits	10-44535	\$2,000.00	\$3,000.00	50%	
Sign Permits	10-44540	\$500.00	\$200.00	-60%	
Conditional Use Application	10-44550	\$300.00	\$600.00	100%	
Board Of Zoning Appeals Fees	10-44555	\$500.00	\$500.00	0%	
Special Event Permits	10-44570	\$50.00	\$50.00	0%	
Cell Tower Fees	30-44350	\$23,031.00	\$24,260.00	5.3%	
Total Licenses and Permits:		\$47,651.00	\$43,677.00	-8.3%	
Services					
Cable Franchise Fees	10-44300	\$65,000.00	\$65,000.00	0%	
Tree Program	10-44560	\$5,000.00	\$5,000.00	0%	
Fines & Forfeitures	10-45100	\$40,000.00	\$35,000.00	-12.5%	
Misc Service Fee-Notary/Finger	10-45125	\$100.00	\$100.00	0%	
Property Status Revenue	10-46110	\$4,000.00	\$4,000.00	0%	
Publication Fees	10-46120	\$175.00	\$200.00	14.3%	
Data Sales	10-46130	\$550.00	\$550.00	0%	
Special Pickups	10-46310	\$8,000.00	\$8,000.00	0%	
Mulch Deliveries	10-46315	\$4,800.00	\$6,000.00	25%	
Well Permit/Abandonment Fees	10-46330	\$0.00	\$300.00	N/A	
Park Facility Rental & Program	10-46710	\$800.00	\$800.00	0%	
Public Works Service Revenue	10-46715	\$300.00	\$300.00	0%	

Name	Account ID	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)	Notes
Residential Sewer	20-46410	\$795,088.00	\$808,505.00	1.7%	
Commercial Sewer	20-46420	\$100,000.00	\$70,000.00	-30%	
Police Lease Revenue	20-46425	\$34,230.00	\$10,502.00	-69.3%	
Residential Stormwater	22-46405	\$384,178.00	\$400,626.00	4.3%	
Commercial Stormwater	22-46425	\$154,449.00	\$154,449.00	0%	
Right-Of-Way Management	22-46430	\$10,000.00	\$15,000.00	50%	
Intergovernmental Revenue	26-46220	\$266,538.16	\$280,219.00	5.1%	
Garbage Container & Fees	41-46320	\$0.00	\$5,000.00	N/A	
Total Services:		\$1,873,208.16	\$1,869,551.00	-0.2%	
Inspections					
Arc Application Fees	10-44415	\$2,000.00	\$2,000.00	0%	
Occupancy Permits	10-44420	\$250.00	\$300.00	20%	
Building Permits	10-44460	\$65,000.00	\$65,000.00	0%	
Total Inspections:		\$67,250.00	\$67,300.00	0.1%	
Interest/Miscellaneous					
Equipment Rental- Sewer Fund	10-46400	\$20,000.00	\$20,000.00	0%	
Equipment Rental- Stormwater F	10-46415	\$20,000.00	\$20,000.00	0%	
Interest	10-48100	\$110,000.00	\$65,000.00	-40.9%	
Miscellaneous Revenue	10-48200	\$500.00	\$500.00	0%	
Copies	10-48210	\$150.00	\$0.00	-100%	
False Alarm Fees	10-48220	\$5,000.00	\$2,500.00	-50%	
Recycling Proceeds	10-48230	\$500.00	\$4,000.00	700%	
Credit Card Revenue	10-48240	\$7,000.00	\$7,000.00	0%	
Equipment Sale Proceeds	10-48310	\$0.00	\$16,000.00	N/A	
Community Event Donations	10-48500	\$10,000.00	\$8,000.00	-20%	
Consolidated Service Billings	26-48100	\$53,025.10	\$65,125.00	22.8%	
Interest	30-48100	\$0.00	\$500.00	N/A	
Nsfd	30-48300	\$170,515.00	\$167,315.00	-1.9%	
Total Interest/Miscellaneous:		\$396,690.10	\$375,940.00	-5.2%	
Contract Revenue					
Contract Revenue	26-47130	\$2,084,483.67	\$2,125,571.00	2%	
Fox Point Revenue	30-47111	\$14,705.00	\$0.00	-100%	
B Series Admin Fee	30-47115	\$14,524.50	\$11,541.00	-20.5%	
Contract Revenue	46-47110	\$153,734.85	\$156,765.15	2%	
Total Contract Revenue:		\$2,267,448.02	\$2,293,877.15	1.2%	
Other Financing Sources					
Transfer From Stormwater Fund	30-49250	\$64,430.07	\$74,091.00	15%	
Total Other Financing Sources:		\$64,430.07	\$74,091.00	15%	
Total Revenue Source:		\$10,218,876.55	\$10,432,196.17	2.1%	

DEPARTMENTS

Revenue Source

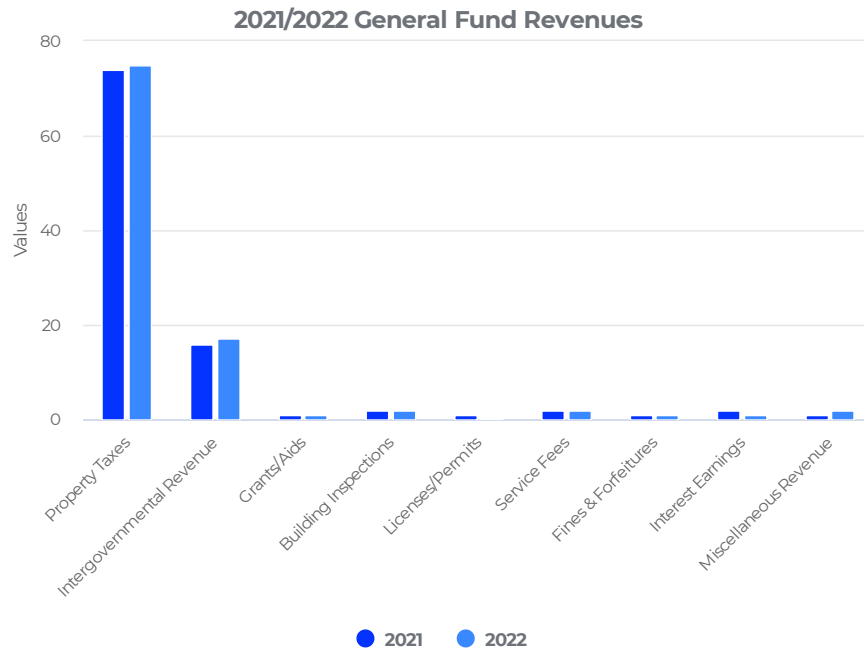


Lynn Galyardt
Administrative Services Director

The 2022 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 44.7% of total revenue sources.

Within the General Fund, revenue alternatives are more limited. Within the State of Wisconsin, municipalities are limited in revenue diversification alternatives. Approximately 73.5% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2021 as well as 2022.

2021-2022 General Fund Revenue Comparison

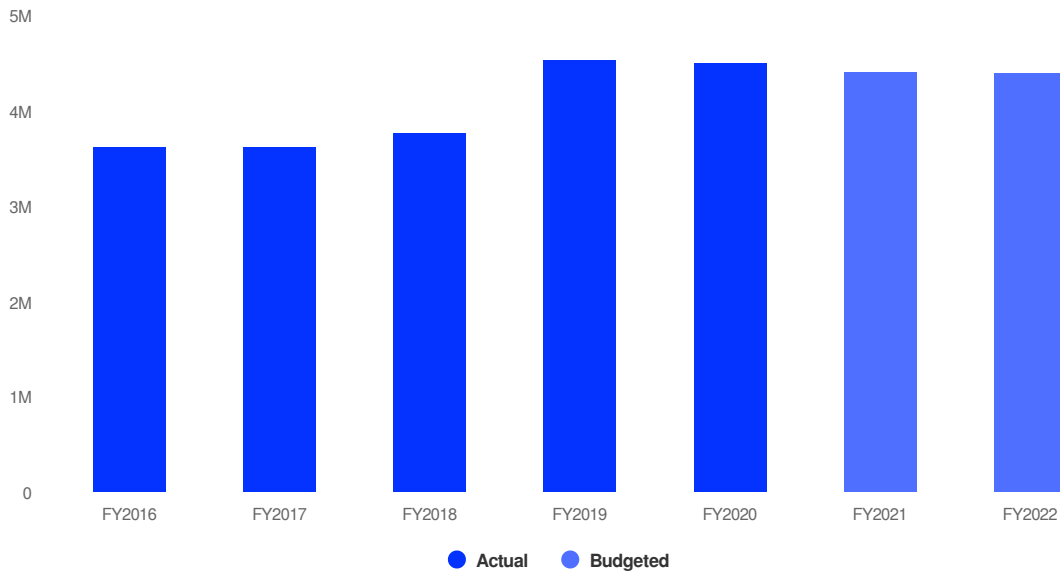


Revenues Summary

Property tax revenue increases are limited to net new construction, which equaled .445% in 2021 for FY2022. Changes in revenue for 2022 includes decreases in fines and forfeitures, well permits, interest earnings, and other revenues that are or could be impacted by the continuation of the COVID-19 pandemic and associated economic impacts. Revenue is projected to increase in general fund transportation aids, North Shore Library fiscal agent administration fees, community events donations which are transferred from the Administrative Services Capital fund, as well as sanitary sewer and stormwater equipment rental. Overall, revenue is projected to increase by 0.79% in 2022.

\$4,410,371 **-\$9,148**
(-0.21% vs. prior year)

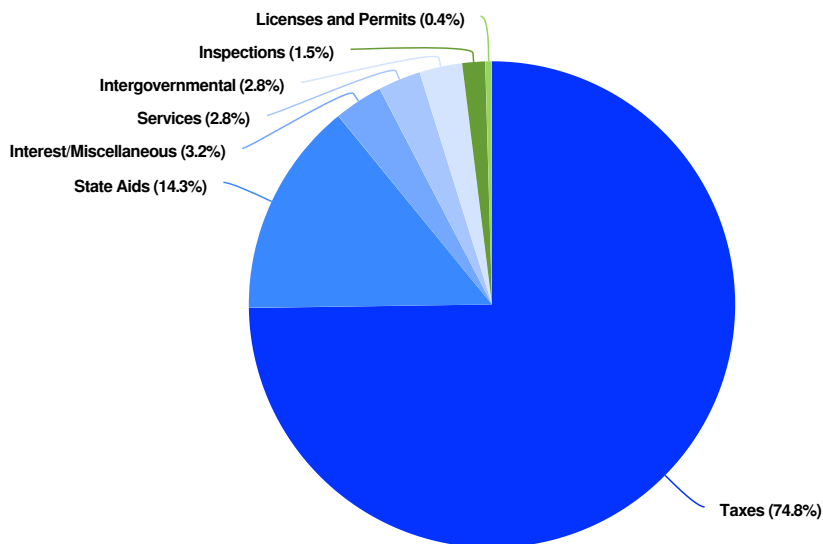
Revenue Source Proposed and Historical Budget vs. Actual



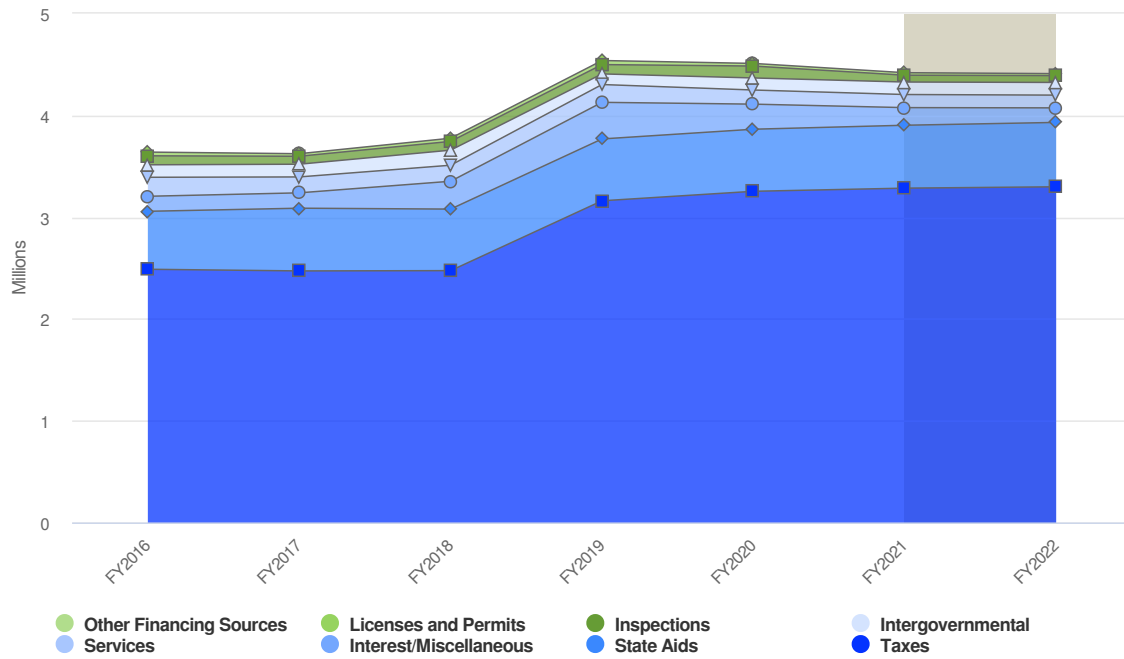
Revenues by Source

Approximately 74% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2021 as well as 2022.

Projected 2022 Revenues by Source



Budgeted and Historical 2022 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Revenue Source				
Taxes				
Property Taxes	\$3,184,462.00	\$3,226,561.00	\$3,226,561.00	0.4%
Interest on Delinquent Taxes	\$20,177.85	\$12,000.00	\$12,000.00	0%
Payment in Lieu of Taxes	\$49,568.57	\$46,532.57	\$46,532.57	1.1%
Total Taxes:	\$3,254,208.42	\$3,285,093.57	\$3,285,093.57	0.4%
Intergovernmental				
Community Development Block Grant	\$2,500.00	\$5,598.00	\$5,598.00	0%
Public Safety Communication Administration	\$95,953.00	\$97,488.25	\$97,488.25	2%
North Shore Library Administration	\$19,521.00	\$19,521.00	\$19,521.00	0%
Intergovernmental Grant	\$494.52	\$0.00	\$0.00	0%
Total Intergovernmental:	\$118,468.52	\$122,607.25	\$122,607.25	1.6%
State Aids				
State Shared Revenue	\$60,302.32	\$60,296.00	\$60,296.00	0%
Video Service Provider Aid	\$7,330.04	\$7,330.00	\$7,330.00	97.4%
Recycling Grant	\$25,676.07	\$25,676.00	\$25,676.00	0.4%
Exempt Computer Aid	\$15,159.62	\$15,160.00	\$15,160.00	0%
Personal Property Aid	\$1,737.78	\$1,737.00	\$1,737.00	0.1%
State Transportation Aid	\$402,837.00	\$412,020.00	\$412,020.00	0.8%

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
State Highway 32 Connecting Highway Aid	\$16,911.51	\$16,954.00	\$16,954.00	0.3%
Expenditure Restraint Aid	\$79,943.51	\$78,900.00	\$78,900.00	4.9%
Total State Aids:	\$609,897.85	\$618,073.00	\$618,073.00	2.3%
Licenses and Permits				
Operator Licenses	\$1,425.00	\$1,000.00	\$1,000.00	0%
Liquor Licenses	\$2,900.00	\$2,900.00	\$2,900.00	-17.2%
Cigarette Licenses	\$300.00	\$200.00	\$200.00	0%
Animal Licenses	\$1,226.65	\$1,750.00	\$1,750.00	-29.9%
Transient Merchant Permit	\$350.00	\$300.00	\$300.00	-100%
Excavation/Right of Way/Privilege	\$11,040.49	\$15,000.00	\$15,000.00	-33.3%
Rummage Sale Permits	\$180.00	\$120.00	\$120.00	100%
Dumpster Permits	\$4,740.00	\$2,000.00	\$2,000.00	50%
Sign Permits	\$390.00	\$500.00	\$500.00	-60%
Conditional Use Permits	\$600.00	\$300.00	\$300.00	100%
Board of Zoning Appeals Fees	\$2,500.00	\$500.00	\$500.00	0%
Special Event Permits	\$100.00	\$50.00	\$50.00	0%
Total Licenses and Permits:	\$25,752.14	\$24,620.00	\$24,620.00	-21.1%
Services				
Cable Franchise Fees	\$65,693.49	\$65,000.00	\$65,000.00	0%
Tree Program	\$4,800.00	\$5,000.00	\$5,000.00	0%
Fines & Forfeitures	\$26,314.03	\$40,000.00	\$40,000.00	-12.5%
Court Service Fees	\$162.50	\$0.00	\$0.00	0%
Misc. Service Fee-Notary/Fingerprinting		\$100.00	\$100.00	0%
Property Status Revenue	\$6,477.25	\$4,000.00	\$4,000.00	0%
Publication Fees	\$250.00	\$175.00	\$175.00	14.3%
Data Sales	\$936.75	\$550.00	\$550.00	0%
Special Pickups	\$12,960.51	\$8,000.00	\$8,000.00	0%
Mulch Deliveries	\$8,492.00	\$4,800.00	\$4,800.00	25%
Well Permit	\$6,200.00	\$0.00	\$0.00	N/A
Park Facility Rental & Programs	\$3,212.50	\$800.00	\$800.00	0%
Public Works Service Revenue	\$3,310.00	\$300.00	\$300.00	0%
Total Services:	\$138,809.03	\$128,725.00	\$128,725.00	-2.7%
Inspections				
Residential Code Compliance	\$100.00	\$0.00	\$0.00	0%
Architectural Review Committee Applications	\$2,520.00	\$2,000.00	\$2,000.00	0%
Occupancy Permits	\$350.00	\$250.00	\$250.00	20%
Building Permits	\$113,454.59	\$65,000.00	\$65,000.00	0%
Vacant Property Fees	\$750.00	\$0.00	\$0.00	0%
Total Inspections:	\$117,174.59	\$67,250.00	\$67,250.00	0.1%
Interest/Miscellaneous				

Name	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Equipment Rental - Sewer Fund	\$17,500.00	\$20,000.00	\$20,000.00	0%
Equipment Rental - Stormwater Fund	\$17,500.00	\$20,000.00	\$20,000.00	0%
Interest	\$149,452.03	\$110,000.00	\$110,000.00	-40.9%
Unrealized & Realized Gain/Loss - Investments	\$25,839.76	\$0.00	\$0.00	0%
Miscellaneous Revenues	\$3,245.91	\$500.00	\$500.00	0%
Copies	\$2.50	\$150.00	\$150.00	-100%
State Fire Insurance	\$22,749.88	\$0.00	\$0.00	0%
False Alarm Fees	\$2,802.09	\$5,000.00	\$5,000.00	-50%
Recycling Proceeds	\$1,007.68	\$500.00	\$500.00	700%
Credit Card Rebate	\$6,249.60	\$7,000.00	\$7,000.00	0%
Equipment Sales	\$20.00	\$0.00	\$0.00	N/A
Community Event Donations		\$10,000.00	\$10,000.00	-20%
Total Interest/Miscellaneous:	\$246,369.45	\$173,150.00	\$173,150.00	-17.4%
Other Financing Sources				
Transfer from CDA	\$3,666.74	\$0.00	\$0.00	0%
Total Other Financing Sources:	\$3,666.74	\$0.00	\$0.00	0%
Total Revenue Source:	\$4,514,346.74	\$4,419,518.82	\$4,419,518.82	-0.2%

General Government



Lynn Galyardt
Administrative Services Director

Mission: to provide leadership, strategic direction and administrative oversight to the Village organization in accordance with the policies established by the Village Board.

2022 Goals

Administration

- Enhance community standards/property maintenance program enforcement.
- Finalize Comprehensive Plan.
- Develop Citizens Academy program.
- Promote Village sponsored events and encourage community-based events.
- Coordinate Ellsworth Park Playground community playground build.
- Expand Bayside Beer Garden Series.
- Enhance collaboration with Schlitz Audubon Nature Center.
- Develop Service Level Agreements for Village-provided services.
- Maintain organizational recognitions for excellence in performance management.
- Utilize data to identify potential problems and timely service delivery.
- Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.
- Implement enhanced performance management tracking program/software.
- Implement leadership succession plan.
- Address recommendations from CVMIC Safety and Human Resources Audit.
- Implement performance appraisal system and develop merit-based pay system.

Finance

- Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
- Complete Village audit with no new material weaknesses.
- Implement new financial management and accounting software.
- Update Village Long-Term Financial Plan.
- Scan for and mitigate potential budget impacts from COVID-19 pandemic.
- Administer American Rescue Plan Act grants and Capital Infrastructure projects.
- Identify \$300,000 in revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.

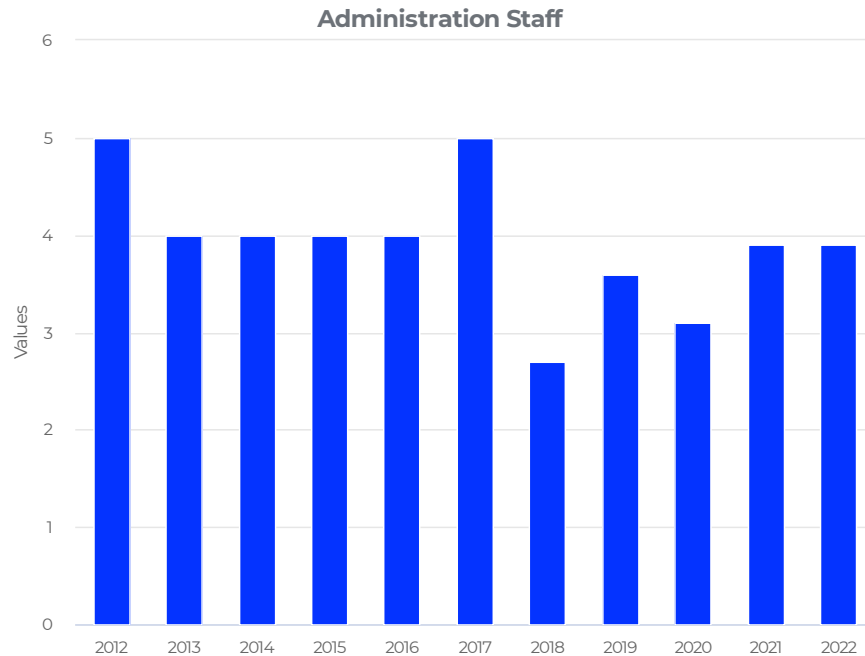
Communications

- Develop resource guides for seasonal issues.
- Develop capital/infrastructure project web pages for project updates.
- Implement social media scheduling platform.
- Increase Bayside Buzz subscribers.
- Create Department specific surveys related to services.
- Maintain Village website Frequently Asked Questions.
- Promote specialized recycling programs, Recycling, and Clean Up Days.

Staffing

The 2022 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget.

Within Village Hall, the 2022 budget plans for the forthcoming retirement of the Director of Administrative Services as well as includes additional staffing, primarily that of the election workers, for the four anticipated elections in 2022. All other staffing in Village Hall remains the same.

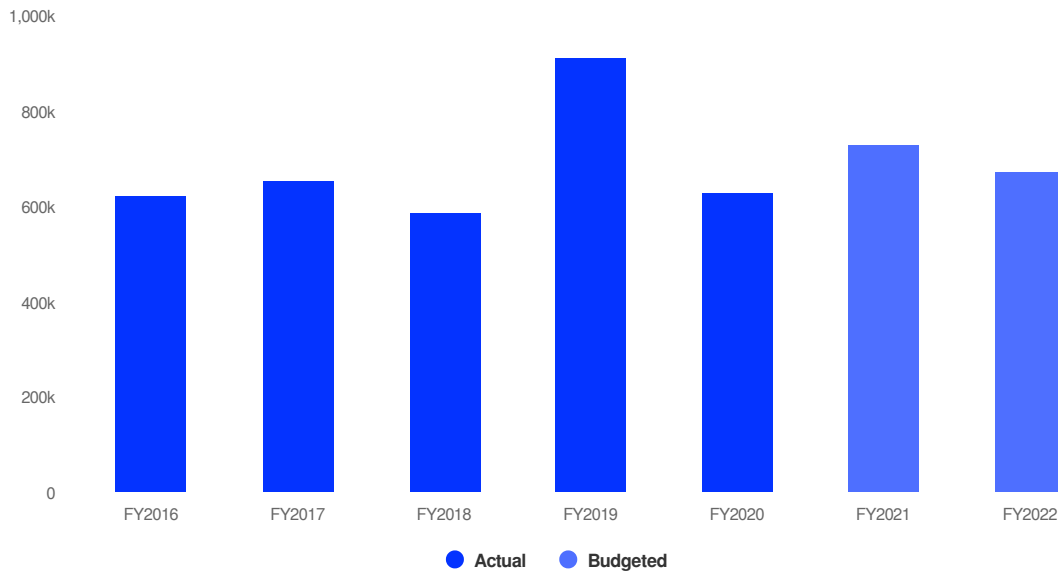


Expenditures Summary

Changes within the general government budget include the full conversion of Village liability insurance to CVMIC, which reduced annual operating costs, reallocation of staffing personnel as outlined in personnel changes, reduced election costs due to fewer elections in 2021, and continuation of the COVID-19 pandemic contingency fund. The purpose of the COVID-19 pandemic is to help the Village mitigate against both potential increased expenditures in dealing with the pandemic and unforeseen revenue losses as a result of the pandemic. Overall, general government expenditures are anticipated to be 7.8% less in 2022.

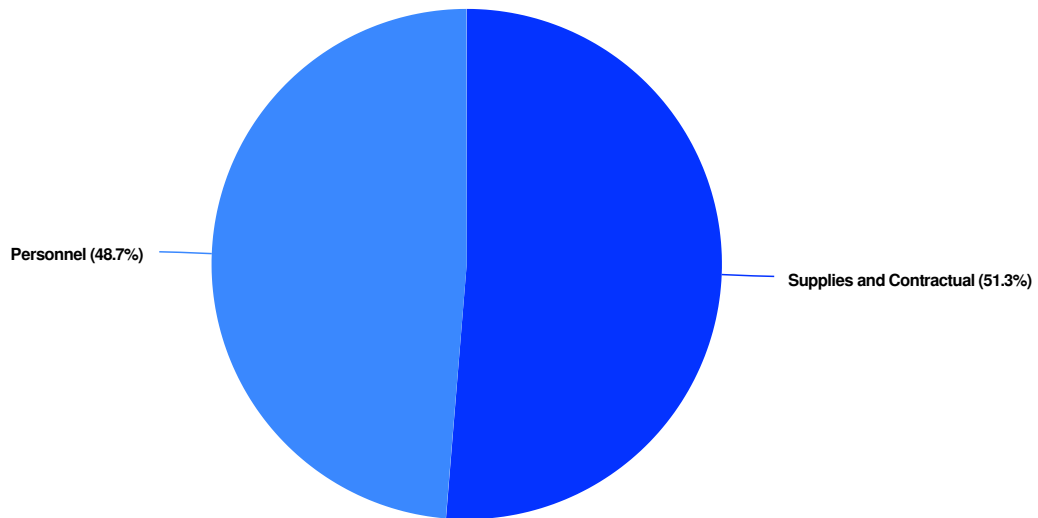
\$672,163 **-\$56,500**
(-7.75% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

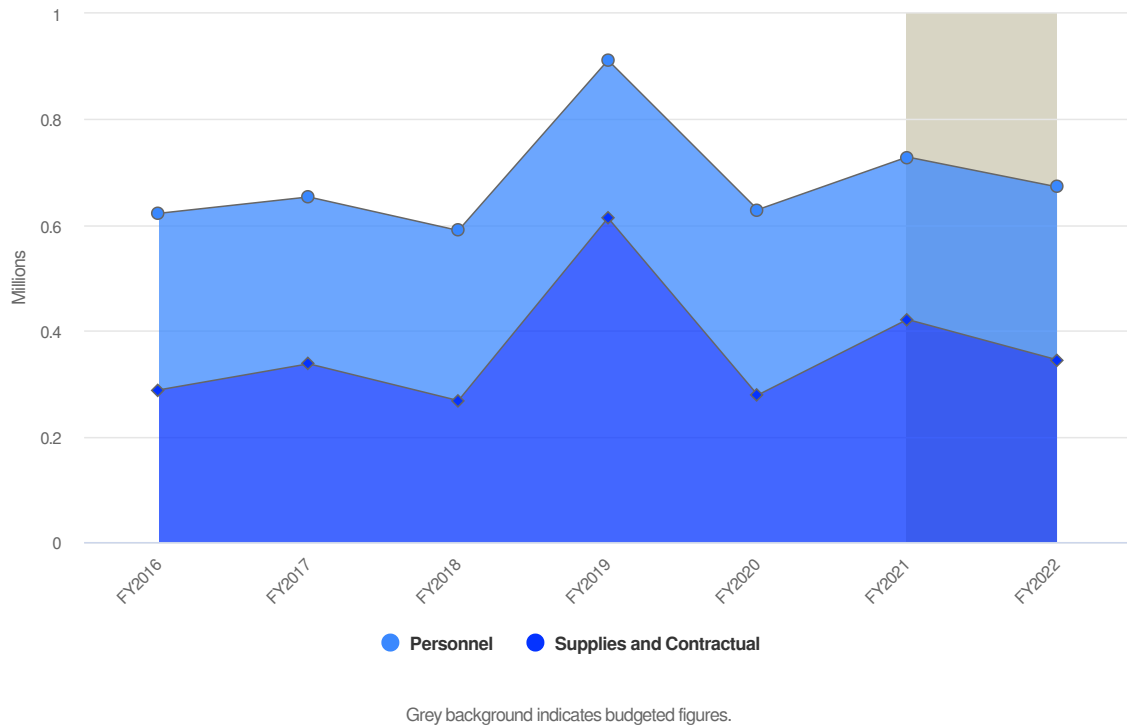


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

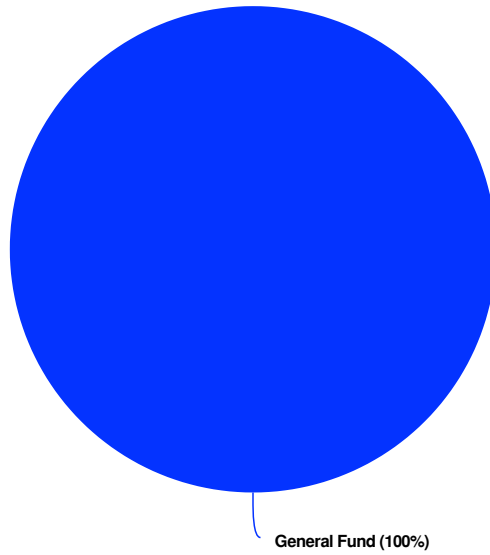


Name	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects				
Personnel				
Wages	\$264,807.11	\$236,083.00	\$236,083.00	4%
Health Insurance Buyout	\$2,066.68	\$2,000.00	\$2,000.00	-2.5%
Dental Insurance Buyout	\$135.84	\$208.00	\$208.00	-1.9%
Trustee wages	\$7,600.00	\$8,400.00	\$8,400.00	0%
Elections wages	\$6,072.44	\$3,000.00	\$3,000.00	100%
Elections supplies	\$12,229.85	\$3,800.00	\$3,800.00	18%
Wisconsin Retirement System	\$17,953.42	\$15,017.00	\$15,017.00	-2.3%
Social Security	\$19,262.33	\$20,402.00	\$20,402.00	-7.2%
Life Insurance	\$928.93	\$796.00	\$796.00	13.1%
Health Insurance	\$18,845.24	\$17,393.00	\$17,393.00	46.6%
Dental Insurance	\$501.77	\$362.00	\$362.00	125.1%
Recruitment	\$415.50	\$0.00	\$0.00	0%
Total Personnel:	\$350,819.11	\$307,461.00	\$307,461.00	6.5%
Supplies and Contractual				
Special Legal Services	\$202.90	\$2,000.00	\$2,000.00	0%
Contractual Services	\$11,801.92	\$13,379.00	\$13,379.00	92.8%
Legal Counsel - Contracted	\$60,338.04	\$58,583.00	\$58,583.00	5.1%

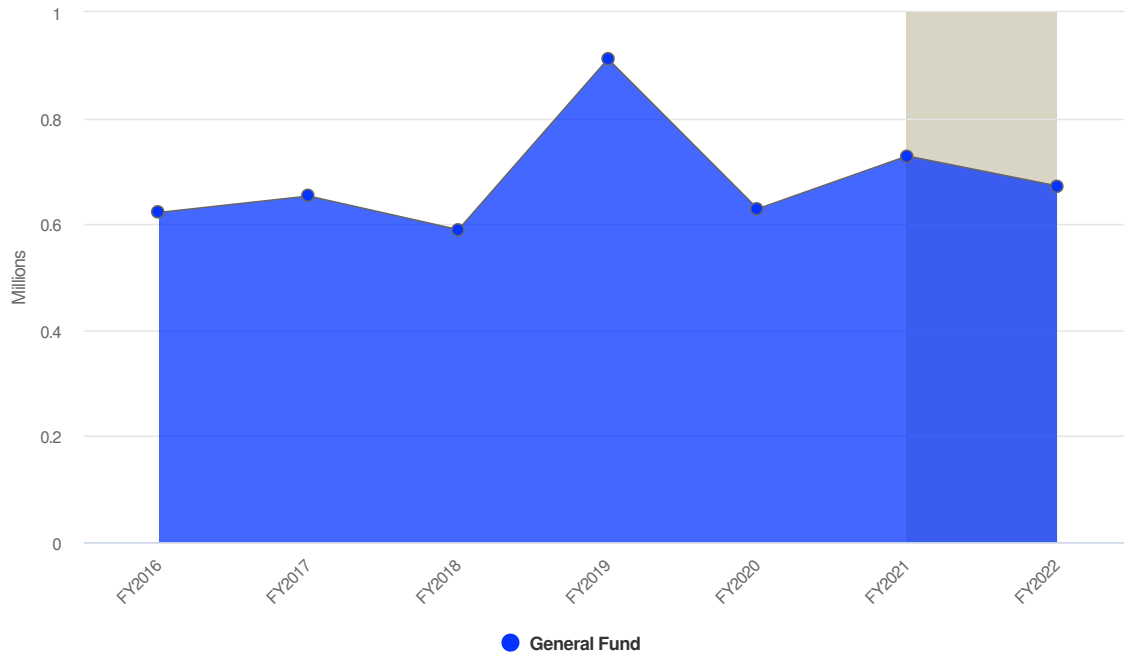
Name	FY2020 Actual	FY2021 Budgeted	FY2021 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Legal Counsel-Personnel	\$8,546.50	\$0.00	\$0.00	0%
Audit Services	\$20,327.00	\$18,742.50	\$18,742.50	2%
Assessor Services	\$24,900.00	\$24,900.00	\$24,900.00	0%
Telecommunications	\$3,818.78	\$2,614.00	\$2,614.00	17%
Computer Support		\$1,000.00	\$1,000.00	0%
Benefit Administrative Fees	\$456.16	\$200.40	\$200.40	404%
Investment Fees	\$4,566.89	\$4,200.00	\$4,200.00	-66.7%
Materials & Supplies	\$5,034.05	\$2,200.00	\$2,200.00	13.6%
Financial Advisor Services	\$4,200.00	\$6,000.00	\$6,000.00	-66.7%
Administrative	\$109.99	\$800.00	\$800.00	0%
Office Supplies	\$3,992.87	\$4,000.00	\$4,000.00	0%
Postage	\$9,218.19	\$2,600.00	\$2,600.00	92.3%
Dues & Subscriptions	\$5,445.00	\$6,430.47	\$6,430.47	0%
Training, Safety & Certifications	\$4,528.91	\$8,255.00	\$8,255.00	0%
Wellness	\$179.87	\$1,000.00	\$1,000.00	-50%
Publications & Printing	\$88.25	\$100.00	\$100.00	310%
Equipment Replacement	\$2,399.00	\$2,000.00	\$2,000.00	-100%
Employee Recognition		\$100.00	\$100.00	0%
Contingency		\$50,000.00	\$50,000.00	33.2%
COVID 19 Contingency	\$11,042.64	\$89,554.00	\$89,554.00	-100%
General Liability	\$20,194.32	\$44,605.52	\$44,605.52	-25.5%
Automobile Liability	\$5,134.00	\$5,606.00	\$5,606.00	-13.4%
Boiler Insurance	\$549.00	\$634.00	\$634.00	23.2%
Workers Compensation	\$47,603.35	\$50,297.55	\$50,297.55	0.9%
Commercial Crime Policy	\$151.04	\$166.36	\$166.36	8.8%
Property Insurance	\$7,417.58	\$7,418.00	\$7,418.00	-4.3%
Public Official Bonds	\$9,624.00	\$9,816.48	\$9,816.48	-23.1%
Tax Refunds/Uncollectible	\$200.23	\$0.00	\$0.00	0%
Municipal Code	\$6,071.00	\$4,000.00	\$4,000.00	0%
Total Supplies and Contractual:	\$278,141.48	\$421,202.28	\$421,202.28	-18.1%
Total Expense Objects:	\$628,960.59	\$728,663.28	\$728,663.28	-7.8%

Expenditures by Fund

2022 Expenditures by Fund



Budgeted and Historical 2022 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
General Fund			

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Wages Ft	\$236,083.00	\$245,449.00	4%
Health Insurance Buyout	\$2,000.00	\$1,950.00	-2.5%
Dental Insurance Buyout	\$208.00	\$204.00	-1.9%
Trustee Wages	\$8,400.00	\$8,400.00	0%
Election Wages	\$3,000.00	\$6,000.00	100%
Elections Supplies	\$3,800.00	\$4,485.00	18%
Wisconsin Retirement System	\$15,017.00	\$14,669.00	-2.3%
Social Security	\$20,402.00	\$18,942.00	-7.2%
Life Insurance	\$796.00	\$900.00	13.1%
Health Insurance	\$17,393.00	\$25,492.00	46.6%
Dental Insurance	\$362.00	\$815.00	125.1%
Legal Services-Misc	\$2,000.00	\$2,000.00	0%
Contractual Services	\$13,379.00	\$25,799.00	92.8%
Legal Counsel - Contracted	\$58,583.00	\$61,545.00	5.1%
Audit Services	\$18,742.50	\$19,125.00	2%
Assessor Services	\$24,900.00	\$24,900.00	0%
Telecommunications	\$2,614.00	\$3,058.00	17%
Computer Support	\$1,000.00	\$1,000.00	0%
Benefit Administrative Fees	\$200.40	\$1,010.00	404%
Banking Fees	\$4,200.00	\$1,400.00	-66.7%
Materials & Supplies	\$2,200.00	\$2,500.00	13.6%
Financial Advising Services	\$6,000.00	\$2,000.00	-66.7%
Administrative	\$800.00	\$800.00	0%
Office Supplies	\$4,000.00	\$4,000.00	0%
Postage	\$2,600.00	\$5,000.00	92.3%
Dues & Subscriptions	\$6,430.47	\$6,430.47	0%
Training, Safety & Certs	\$8,255.00	\$8,255.00	0%
Wellness	\$1,000.00	\$500.00	-50%
Publications/Printing	\$100.00	\$410.00	310%
Equipment Replacement	\$2,000.00	\$0.00	-100%
Public Relations	\$100.00	\$100.00	0%
Contingency	\$50,000.00	\$66,616.00	33.2%
Covid 19 Contingency	\$89,554.00	\$0.00	-100%
General Liability	\$44,605.52	\$33,210.00	-25.5%
Auto Liability	\$5,606.00	\$4,857.00	-13.4%
Boiler Insurance	\$634.00	\$781.00	23.2%
Workers Compensation	\$50,297.55	\$50,734.00	0.9%
Commercial Crime Policy	\$166.36	\$181.00	8.8%
Property Insurance	\$7,418.00	\$7,099.00	-4.3%
Public Official Bonds	\$9,816.48	\$7,547.01	-23.1%
Municipal Code	\$4,000.00	\$4,000.00	0%
Total General Fund:	\$728,663.28	\$672,163.48	-7.8%

Police Department



Douglas Larsson
Police Chief

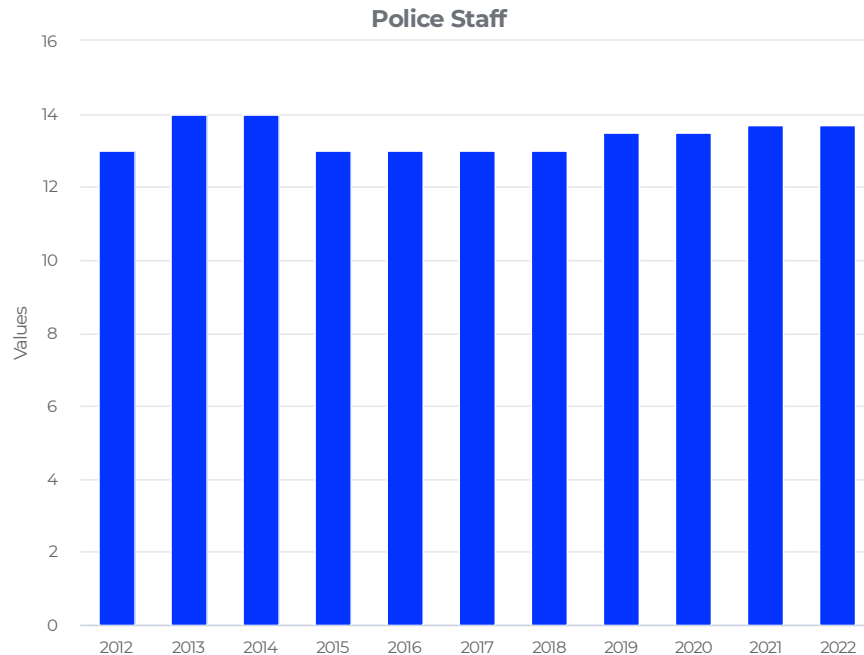
Mission: To protect the rights of all persons, reduce the fear of crime, mitigate threats, identify and solve problems, and provide police services for all residents, businesses, and visitors in a manner that will both serve them and promote a safe environment.

2022 Goals

- Implement leadership succession plan.
- Maintain organizational recognition for excellence in performance management.
- Develop Citizens Academy program.
- Enhance myBlue community outreach efforts.
- Enhance community standards/property maintenance program enforcement.
- Address recommendations from CVMIC Safety and Human Resources Audit.
- Create Department specific surveys related to services.

Staffing

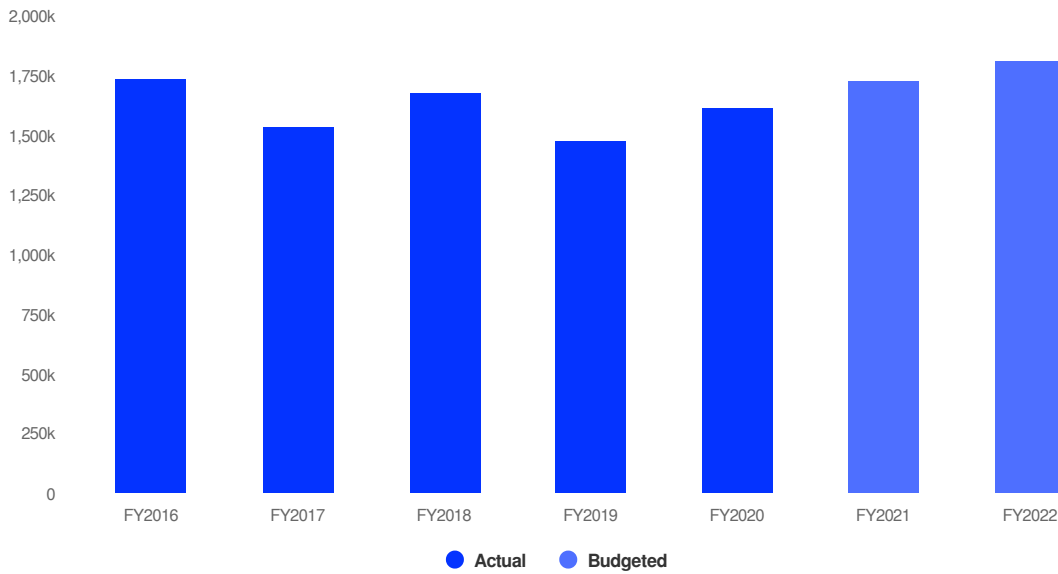
The 2022 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2022, within the Police Department, there are no proposed staffing changes.



Expenditures Summary

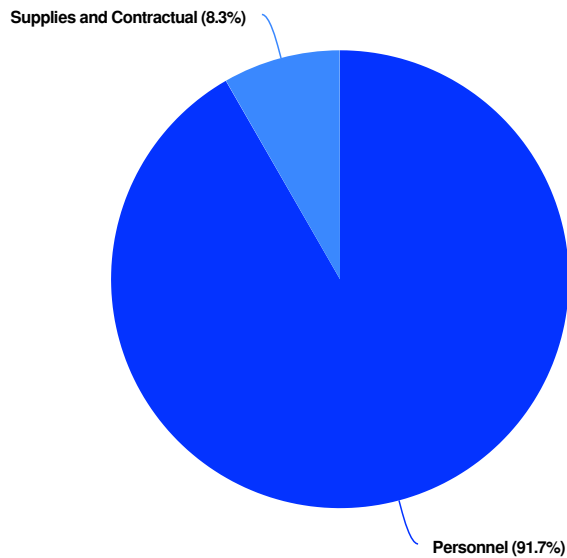
\$1,809,202 **\$77,367**
 (4.47% vs. prior year)

Police Proposed and Historical Budget vs. Actual

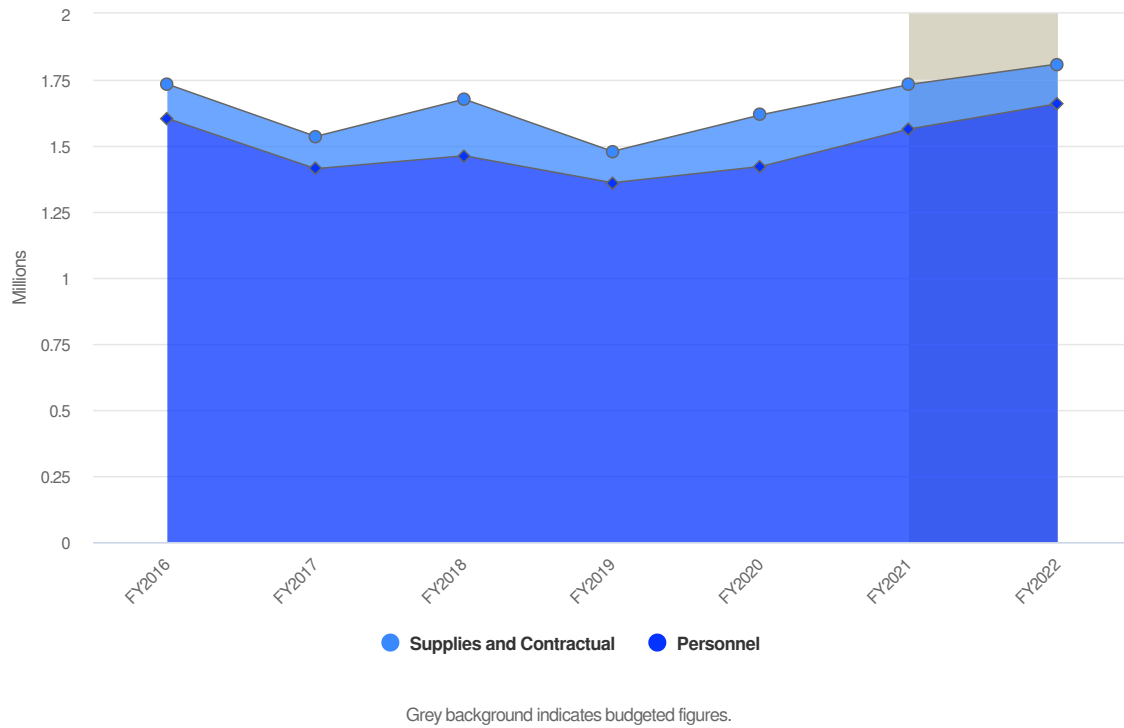


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel			
Wages Ft	\$1,108,010.00	\$1,149,281.00	3.7%
Overtime	\$30,000.00	\$27,000.00	-10%
Holiday Pay	\$36,286.00	\$38,404.00	5.8%
Health Insurance Buyout	\$12,600.00	\$12,600.00	0%
Shift Differential Pay	\$3,360.00	\$4,500.00	33.9%
Dental Insurance Buyout	\$680.00	\$227.00	-66.6%
Wisconsin Retirement System	\$122,031.00	\$145,105.00	18.9%
Social Security	\$91,673.00	\$94,771.00	3.4%
Life Insurance	\$855.00	\$964.00	12.7%
Health Insurance	\$155,107.00	\$182,845.00	17.9%
Dental Insurance	\$2,705.00	\$3,430.00	26.8%
Total Personnel:	\$1,563,307.00	\$1,659,127.00	6.1%
Supplies and Contractual			
House Of Correction Fees	\$751.00	\$300.00	-60.1%
Contractual Services	\$36,174.00	\$33,207.00	-8.2%
Prosecutorial Services	\$24,897.00	\$24,618.00	-1.1%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	0%

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Madacc	\$1,300.00	\$1,550.00	19.2%
Telecommunications	\$5,195.00	\$5,196.00	0%
Computer Support Services	\$5,000.00	\$5,000.00	0%
Benefit Administrative Fees	\$1,436.40	\$0.00	-100%
Materials & Supplies	\$5,400.00	\$7,000.00	29.6%
Fleet Maintenance	\$7,000.00	\$7,000.00	0%
Office Supplies	\$1,000.00	\$1,000.00	0%
Postage	\$800.00	\$800.00	0%
Dues & Subscriptions	\$990.00	\$990.00	0%
Training, Safety & Certificati	\$4,000.00	\$4,500.00	12.5%
Ammunition	\$1,600.00	\$3,600.00	125%
Uniform Supplies	\$6,500.00	\$7,150.00	10%
Medical Supplies	\$1,090.00	\$0.00	-100%
Fuel Maintenance	\$18,060.00	\$16,500.00	-8.6%
Gasb 45 Obligations	\$46,334.39	\$30,664.00	-33.8%
Total Supplies and Contractual:	\$168,527.79	\$150,075.00	-10.9%
Total Expense Objects:	\$1,731,834.79	\$1,809,202.00	4.5%

Public Works Department



Shane Albers
Operations Superintendent

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

2022 Goals

Department of Public Works

- Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.
- Develop and implement alternative winter road treatment.
- Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
- Develop capital/infrastructure project web pages for project updates.
- Enhance community standards/property maintenance program enforcement.
- Implement myCrew program.
- Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.
- Implement leadership succession plan.
- Review and implement areas identified in CVMIC Safety and Human Resources Audit.

Sanitary Sewer

- Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.
- Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.
- Implement 2022 Capital Projects.

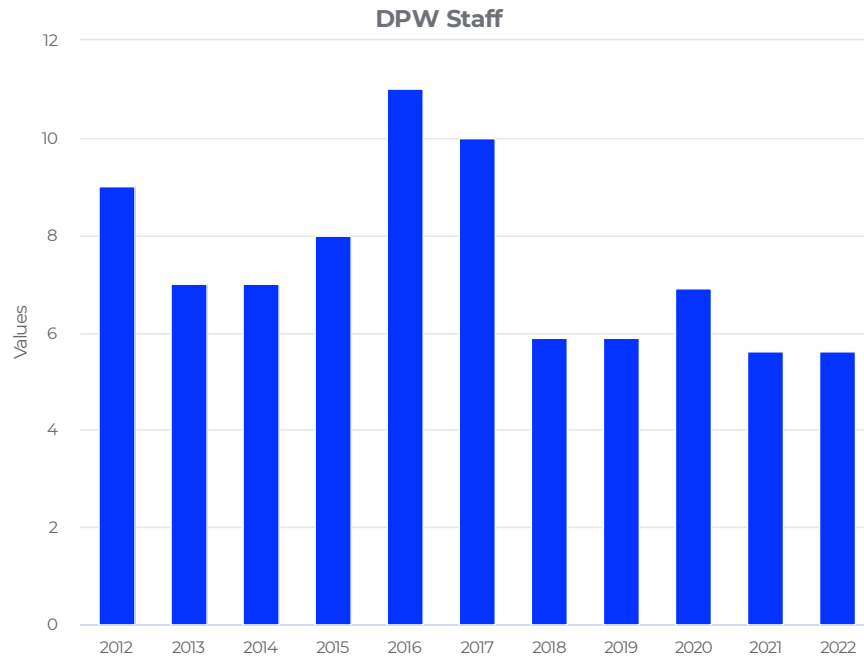
Stormwater

- Analyze stormwater management outfalls and develop workplan.
- Complete MS4 Stormwater Management study update.
- Complete 2022 Stormwater Management Project.
- Implement 2022 capital projects.

Staffing

The 2021 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget.

Within the Department of Public Works, the 2022 budget allocates additional time for summer seasonal employment. This is achieved by modifying the hours of the non-CDL laborer to a more seasonal-based position to meet increased work loads during the summer season. All other staffing within DPW remains the same.

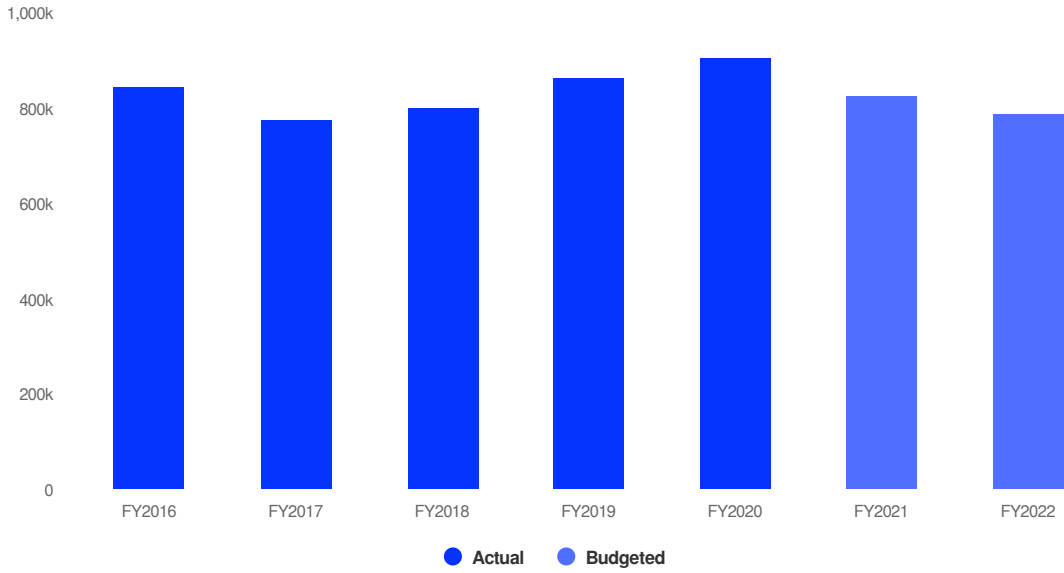


Expenditures Summary

The overall Public Works budget decreases by .47% in 2022. The 2022 budget reflects step increases for newly hired DPW employees, winter operations, and equipment rental for the removal of Emerald Ash Borer infested trees within the public right of way. The utility budget will continue to decrease as a result of recent upgrades to Village HVAC systems.

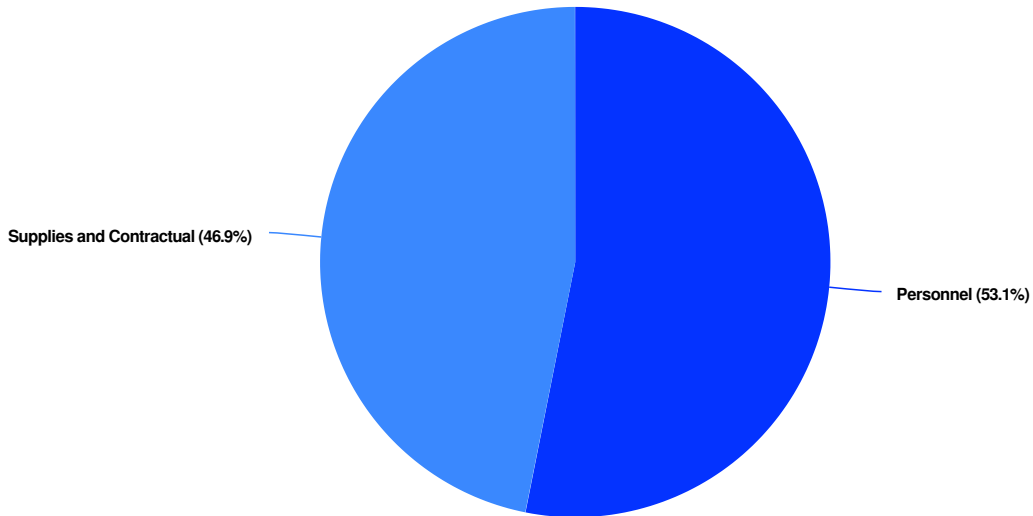
\$787,926 **-\$40,069**
(-4.84% vs. prior year)

DPW Proposed and Historical Budget vs. Actual

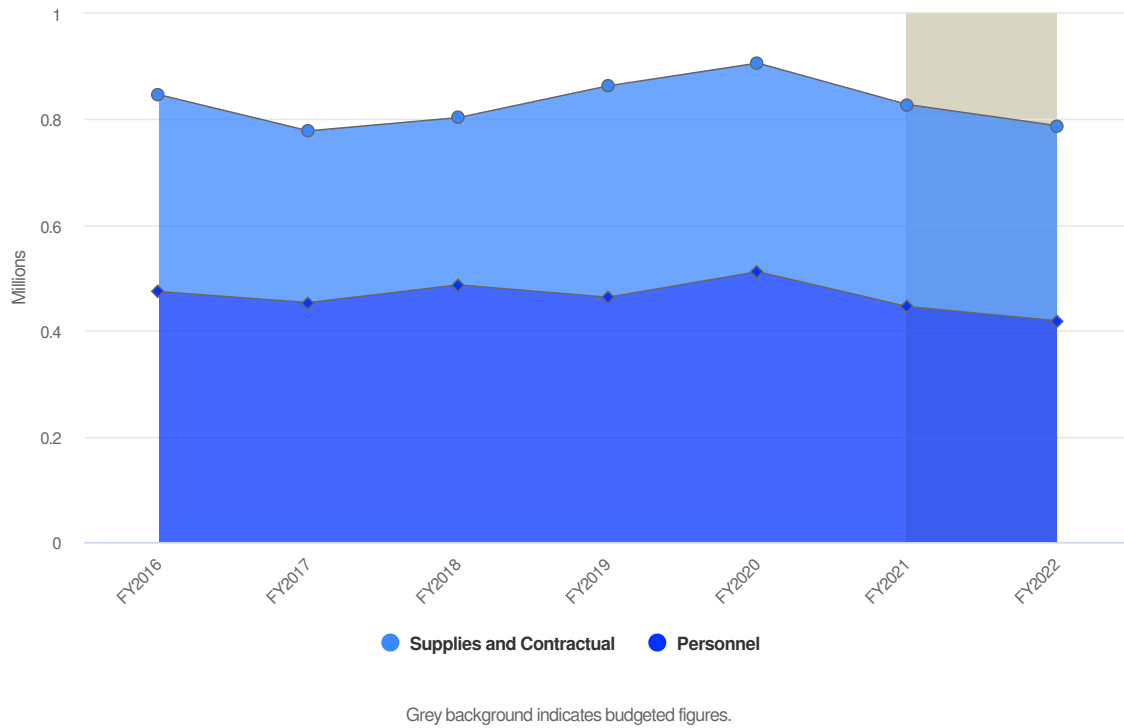


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel			
Wages Ft	\$303,960.00	\$285,285.00	-6.1%
Overtime	\$4,200.00	\$4,050.00	-3.6%
Wisconsin Retirement System	\$20,057.00	\$18,658.00	-7%
Social Security	\$23,574.00	\$22,801.00	-3.3%
Life Insurance	\$557.00	\$477.00	-14.4%
Health Insurance	\$91,315.00	\$85,551.00	-6.3%
Dental Insurance	\$1,903.00	\$1,835.00	-3.6%
Total Personnel:	\$445,566.00	\$418,657.00	-6%
Supplies and Contractual			
Facility Maintenance & Supplie	\$22,500.00	\$22,723.00	1%
Cleaning & Janitorial Services	\$11,400.00	\$11,541.00	1.2%
Hvac Maintenance	\$4,200.00	\$4,200.00	0%
Contractual Services	\$38,727.00	\$39,505.00	2%
Engineering	\$20,000.00	\$20,000.00	0%
Utilities	\$55,000.00	\$45,000.00	-18.2%
Telecommunications	\$2,300.00	\$2,300.00	0%
Benefit Administration	\$114.00	\$0.00	-100%

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Materials & Supplies	\$5,100.00	\$4,500.00	-11.8%
Fleet Maintenance	\$31,163.00	\$32,500.00	4.3%
Tools	\$1,500.00	\$1,500.00	0%
Office Supplies	\$150.00	\$150.00	0%
Dues & Subscriptions	\$525.00	\$500.00	-4.8%
Training, Safety & Certificati	\$1,950.00	\$1,950.00	0%
Uniform Supplies	\$1,800.00	\$1,800.00	0%
Winter Operations	\$40,000.00	\$40,000.00	0%
Fuel Maintenance	\$20,000.00	\$20,000.00	0%
Equipment Replacement	\$6,200.00	\$0.00	-100%
Equipment Rental	\$8,500.00	\$9,000.00	5.9%
Tipping Fees	\$71,000.00	\$71,000.00	0%
Yard Waste Tub Grinding	\$8,500.00	\$8,500.00	0%
Public Relations	\$100.00	\$100.00	0%
Street Maintenance	\$7,700.00	\$7,700.00	0%
Signage	\$2,000.00	\$2,800.00	40%
Forestry & Landscaping	\$7,000.00	\$7,000.00	0%
Tree Disease Mitigation	\$15,000.00	\$15,000.00	0%
Total Supplies and Contractual:	\$382,429.00	\$369,269.00	-3.4%
Total Expense Objects:	\$827,995.00	\$787,926.00	-4.8%

Building Inspections



Leah Hofer
Assistant to the Village Manager

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.

2022 Goals

- Enhance community standards/property maintenance program enforcement.
- Develop Service Level Agreements for Village-provided services.
- Enhance usage of Access Bayside.

Staffing

Administrative tasks for the Building Inspections Department are completed within the general government staff. The Village contracts for its building inspections services through SafeBuilt, Inc, a third party inspection firm. Inspection staff is employed by SafeBuilt.

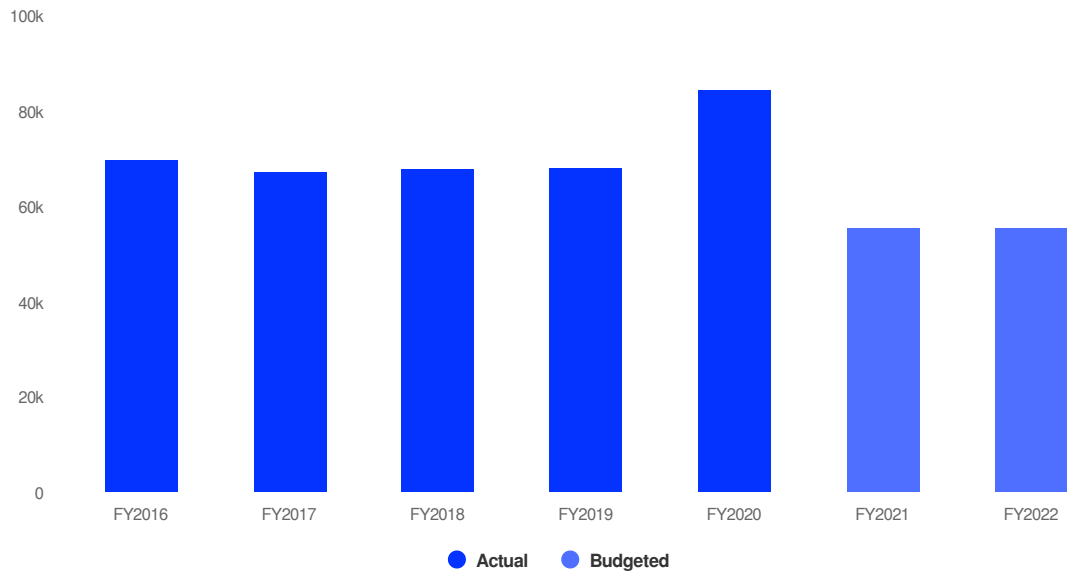


Expenditures Summary

Expenditures within this budget fluctuate based on building permit volume, as the Village's contracted building inspection firm receives a percentage of overall permit volume.

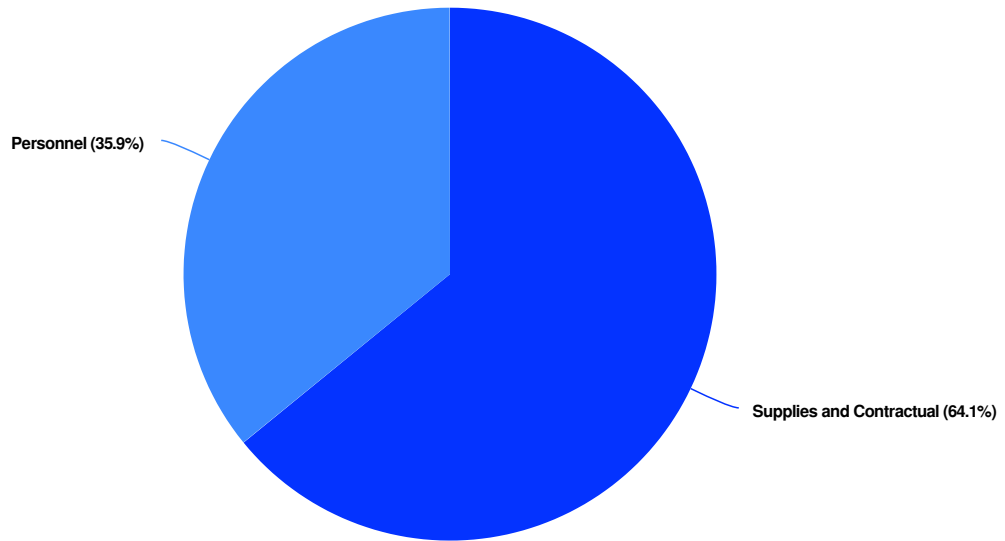
\$55,750 **\$0**
(0% vs. prior year)

Building Inspections Proposed and Historical Budget vs. Actual

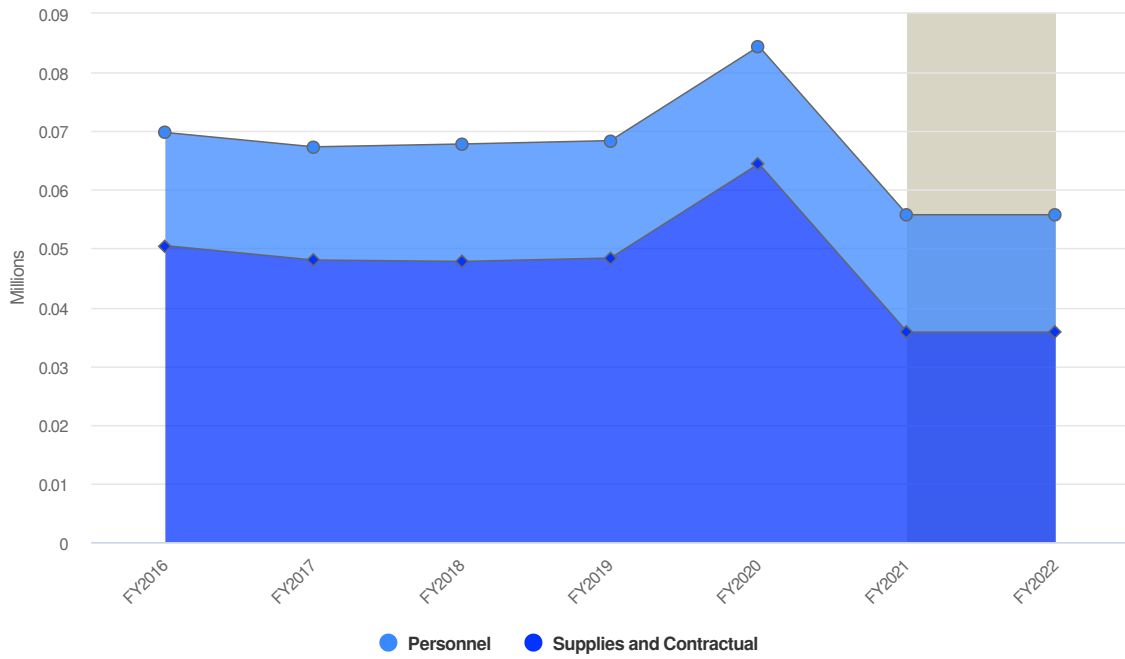


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel			
Wages	\$20,000.00	\$20,000.00	0%
Total Personnel:	\$20,000.00	\$20,000.00	0%
Supplies and Contractual			
Building Permits	\$35,750.00	\$35,750.00	0%
Total Supplies and Contractual:	\$35,750.00	\$35,750.00	0%
Total Expense Objects:	\$55,750.00	\$55,750.00	0%

Municipal Court

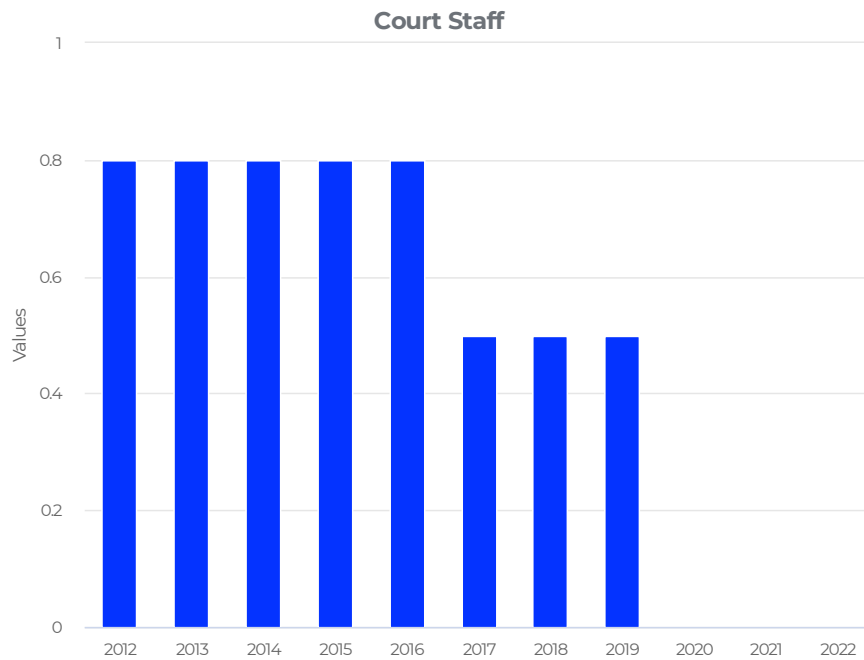


North Shore Municipal Court
Mary Bersch, City of Glendale

Mission: To uphold the judicial branch of the Village.

Staffing

The 2022 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2020, the Village joined the Glendale branch of the North Shore Municipal Court. All staffing functions are performed by City of Glendale staff.

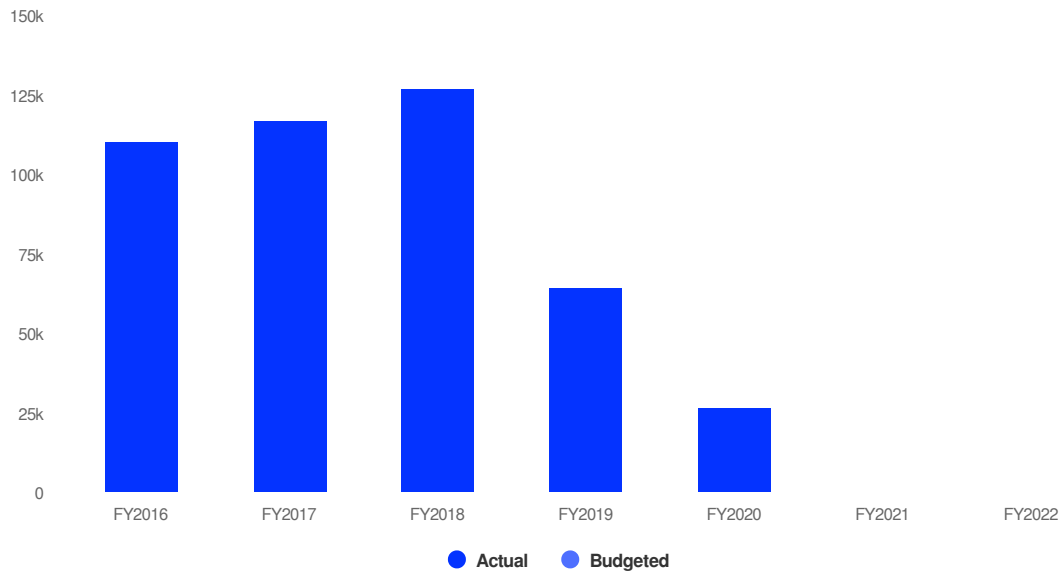


Expenditures Summary

With the transition to the North Shore Municipal Court, all expenditures are administered through a per ticket fee charge. Excess fine and forfeiture revenues are then reimbursed monthly to the Village by the Court. Therefore, no expenditures will appear for Municipal Court and revenues are received through Fines and Forfeitures.

\$0 **\$0**
(0% vs. prior year)

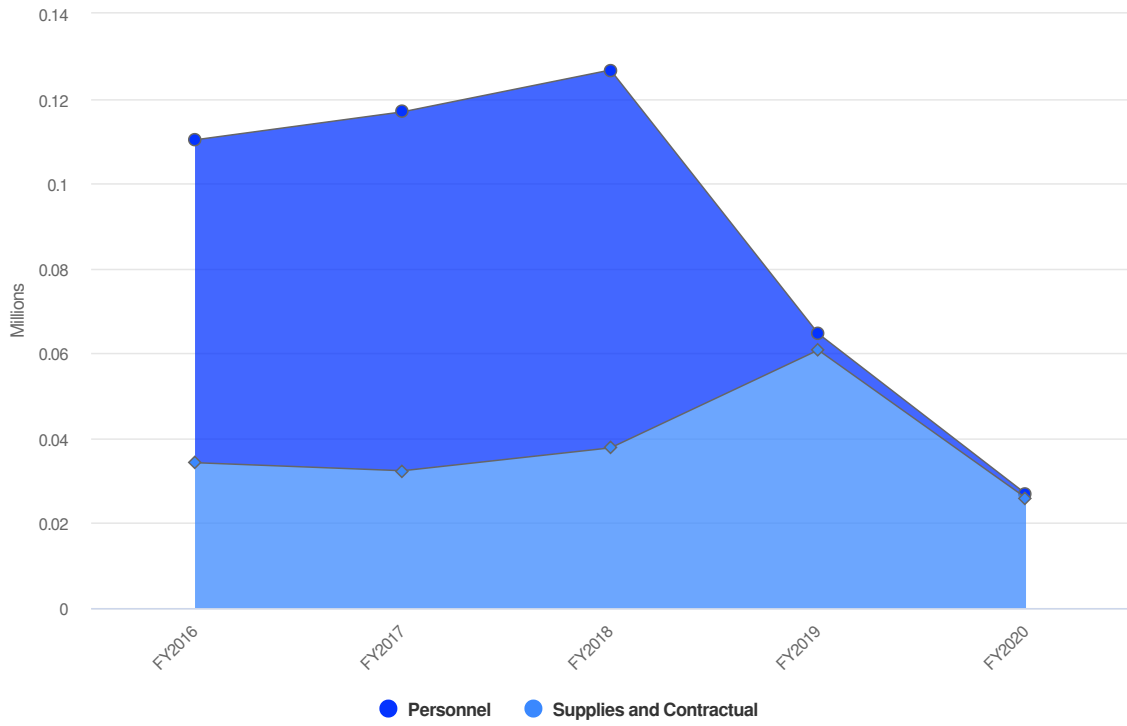
Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



North Shore Fire Department



Robert Whitaker
Fire Chief

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

2022 Goals

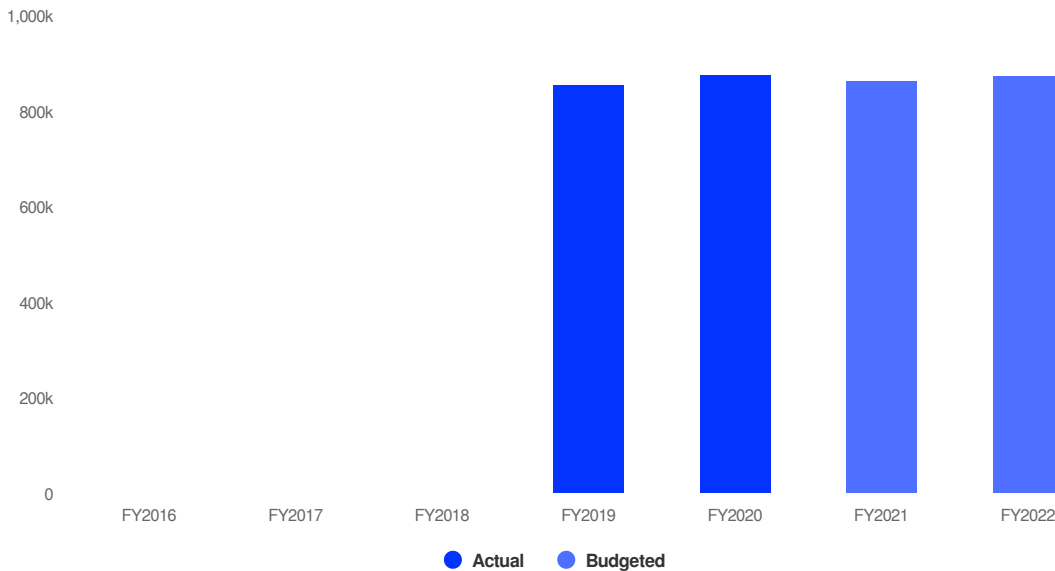
- Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
- Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities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

Expenditures Summary

The Village is part of the North Shore Fire Department, and as such, pays a percentage of its annual operating budget, based on the agreement with defined annual percentages or formula allocation. The below information reflects the 2021 operating costs. NSFD cost increases are exempt from State imposed Levy Limits under State Law.

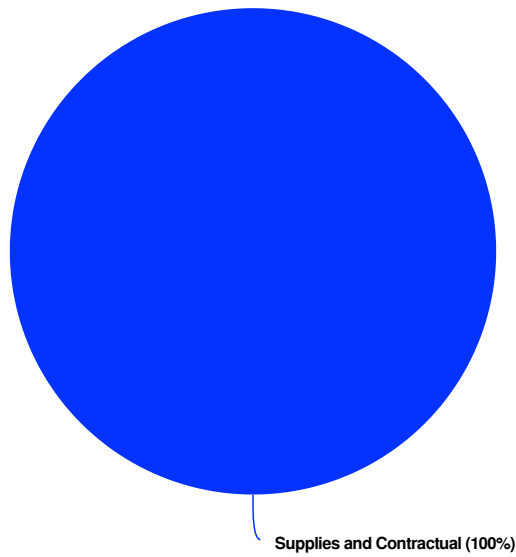
\$874,313 **\$9,807**
(1.13% vs. prior year)

North Shore Fire Department Proposed and Historical Budget vs. Actual

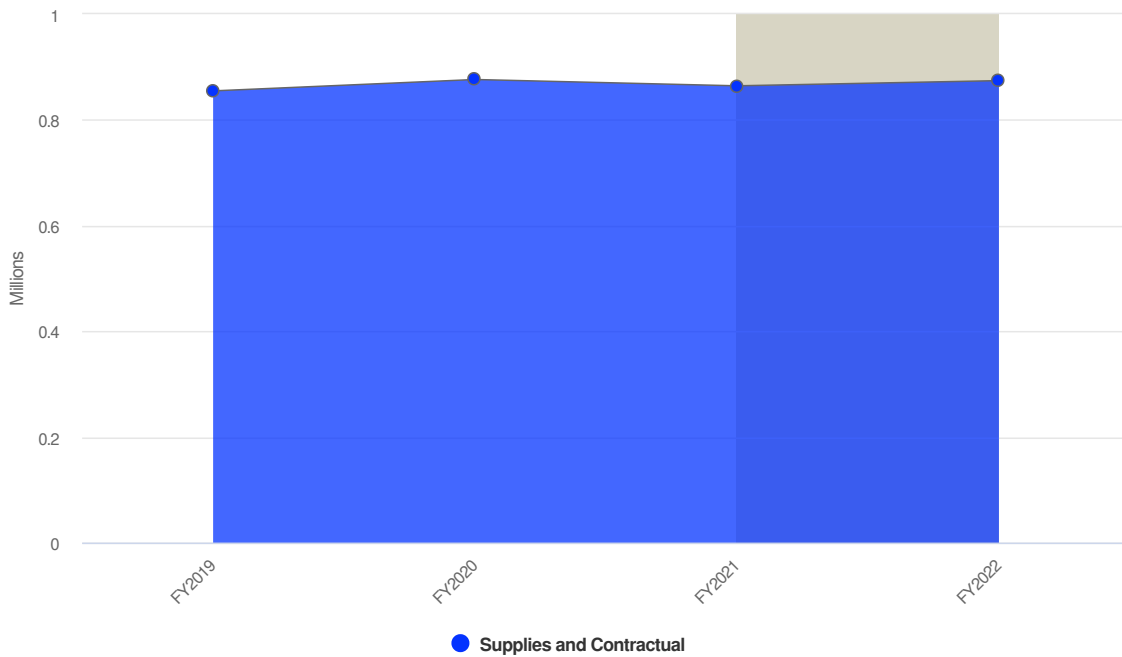


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Supplies and Contractual			
North Shore Fire Department	\$864,506.00	\$874,313.00	1.1%
Total Supplies and Contractual:	\$864,506.00	\$874,313.00	1.1%
Total Expense Objects:	\$864,506.00	\$874,313.00	1.1%

North Shore Library

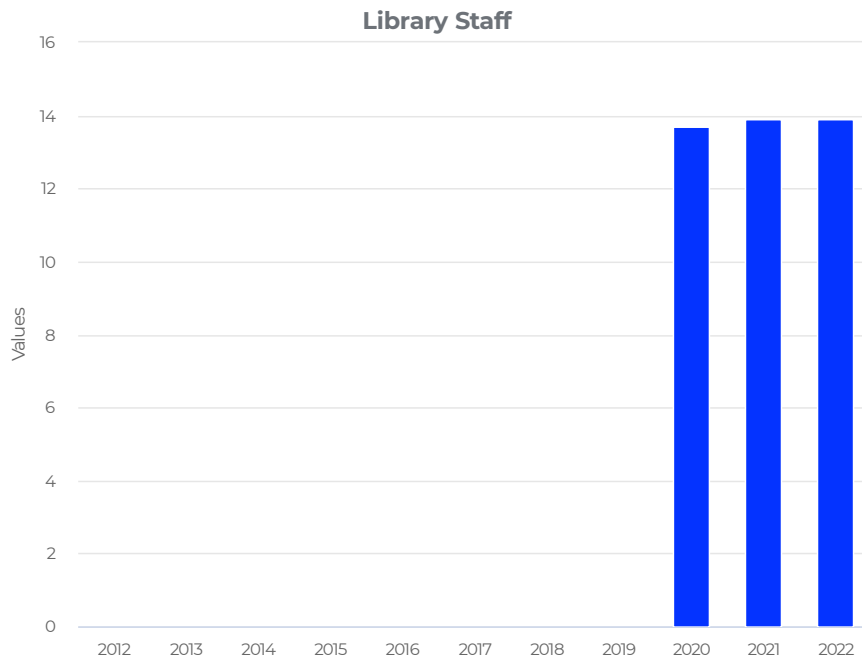


Annie Bahringer
Director

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

Staffing

The Village assumed the responsibility of fiscal agent for the North Shore Library on January 1, 2020, thus reflecting updated staffing information below.

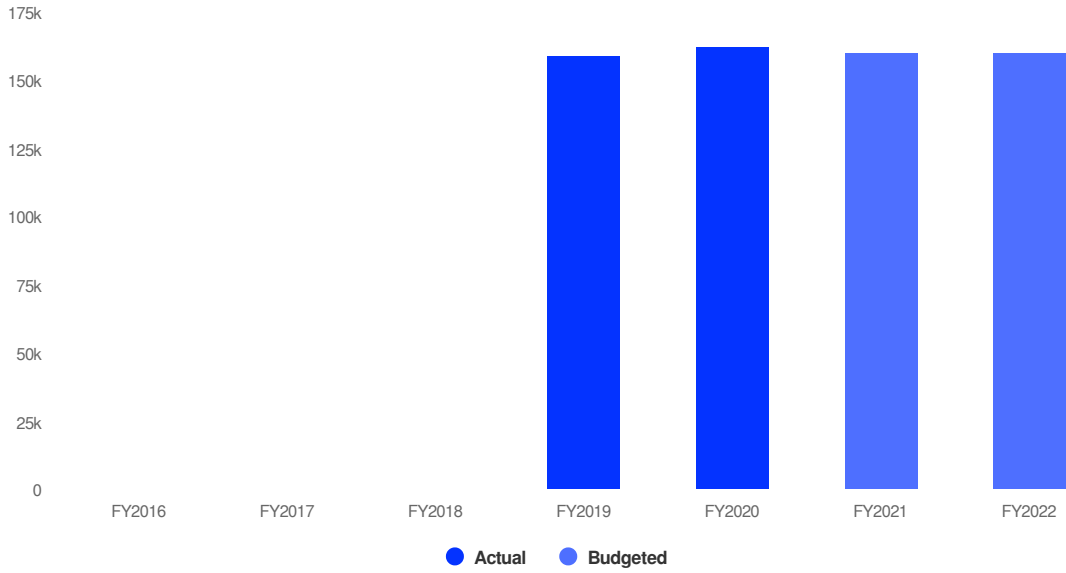


Expenditures Summary

The Village is part of the North Shore Library and as such pays a percentage of its annual operating budget, based on Agreement with defined annual percentages or formula allocation. The below reflect the 2021 operating costs.

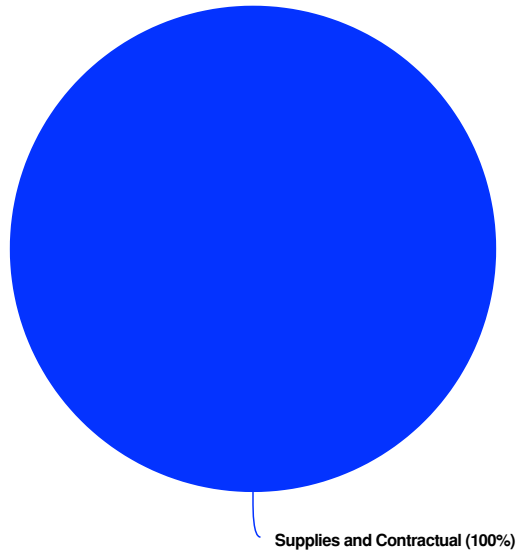
\$160,077 -\$200
(-0.12% vs. prior year)

North Shore Library Proposed and Historical Budget vs. Actual

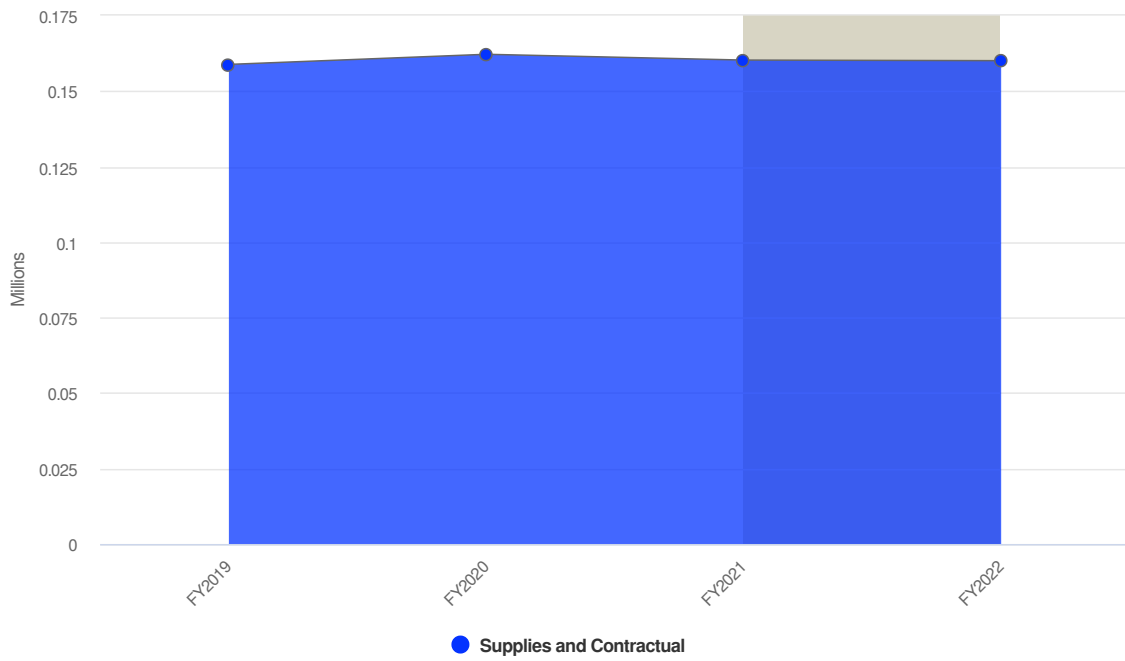


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Supplies and Contractual			
Library-North Shore	\$160,277.00	\$160,077.00	-0.1%
Total Supplies and Contractual:	\$160,277.00	\$160,077.00	-0.1%
Total Expense Objects:	\$160,277.00	\$160,077.00	-0.1%

Parks



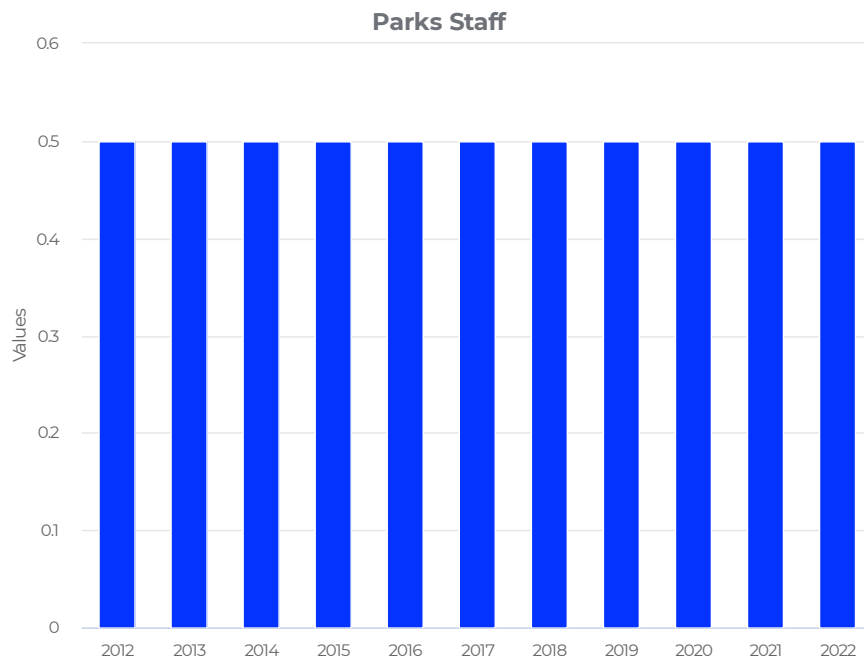
Shane Albers
Operations Superintendent

Mission: To provide well maintained recreational facilities and activity opportunities.

2022 Goals

- Promote Village sponsored events and encourage community-based events.
- Coordinate Ellsworth Park Playground community playground build.

Staffing

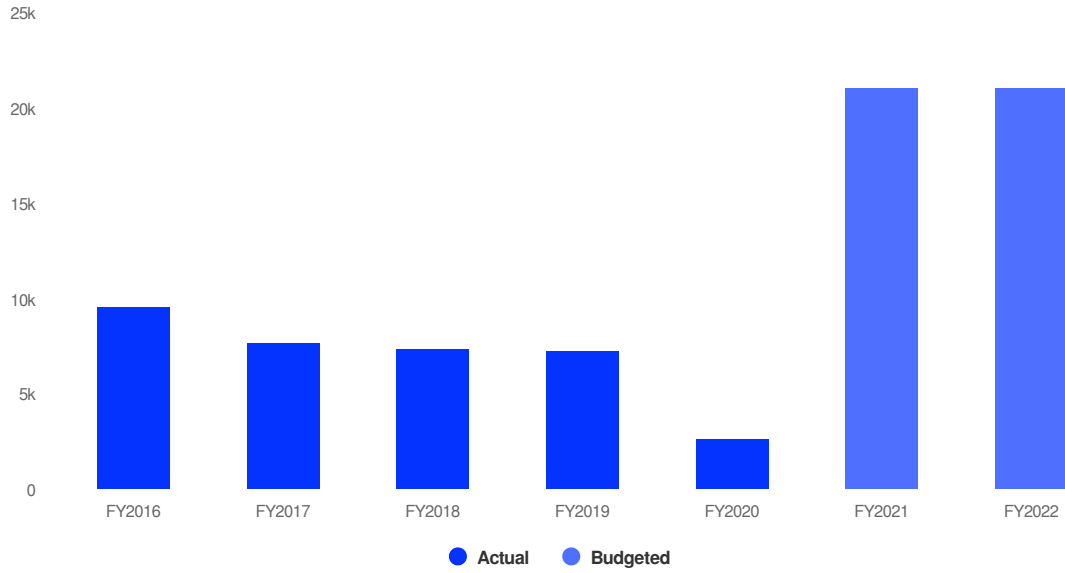


Expenditures Summary

The Parks budget includes monies to fund the part-time LX Senior Center coordinator, various community events throughout the year, as well as maintenance of Ellsworth Park. The increase in budget reflects the transfer of community events from the Administrative Services Fund to the Parks budget for 2021.

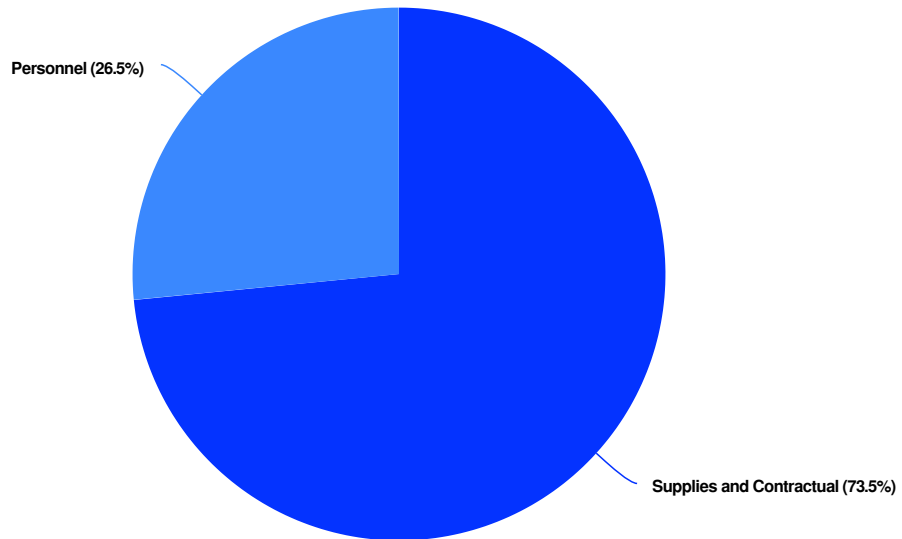
\$21,098 \$0
(0% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

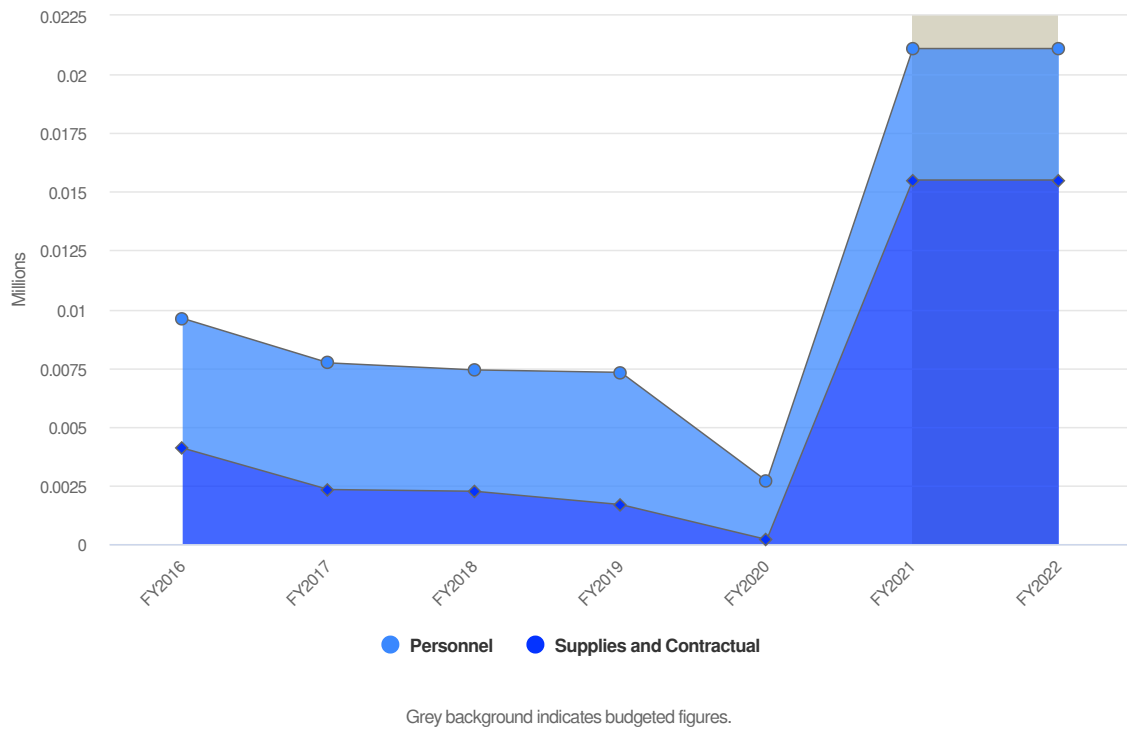


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel			
Wages - FT	\$5,200.00	\$5,200.00	0%
Social Security	\$397.80	\$397.80	0%
Total Personnel:	\$5,597.80	\$5,597.80	0%
Supplies and Contractual			
Materials & Supplies	\$500.00	\$500.00	0%
Community Events	\$15,000.00	\$15,000.00	0%
Total Supplies and Contractual:	\$15,500.00	\$15,500.00	0%
Total Expense Objects:	\$21,097.80	\$21,097.80	0%

Dispatch



Liane Scharnott
Communications Center Director

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

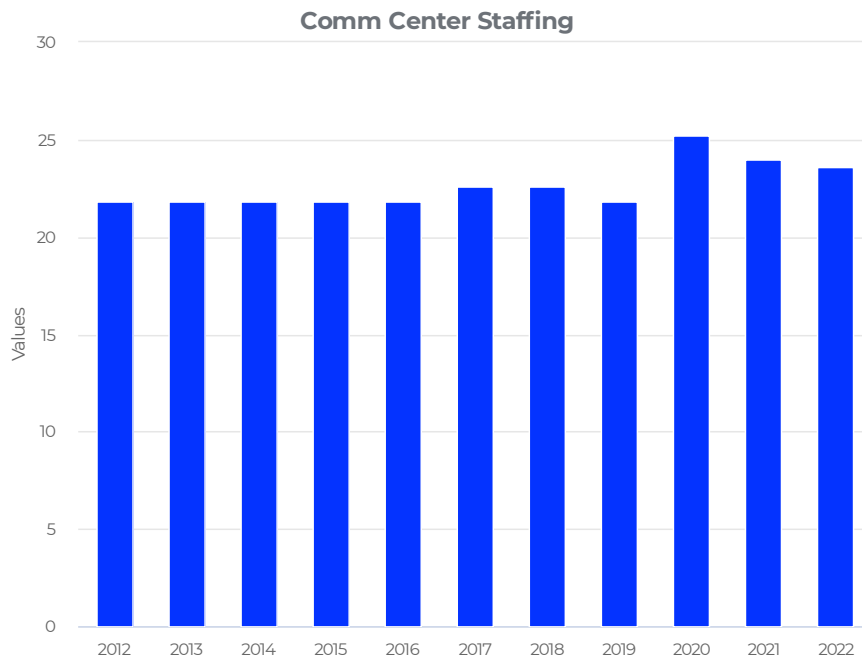
2022 Goals

- Seek Joint Public Safety Communication Center levy limit exemption.
- Explore new opportunities for Bayside Information Technology consortium.
- Implement leadership succession plan.
- Develop Citizens Academy program.
- Maintain organizational recognition for excellence in performance management.
- Implement Emergency Medical Dispatch program.

Staffing

The 2022 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board’s adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget.

Within the Bayside Communications Center (BCC), there are no proposed staffing changes.

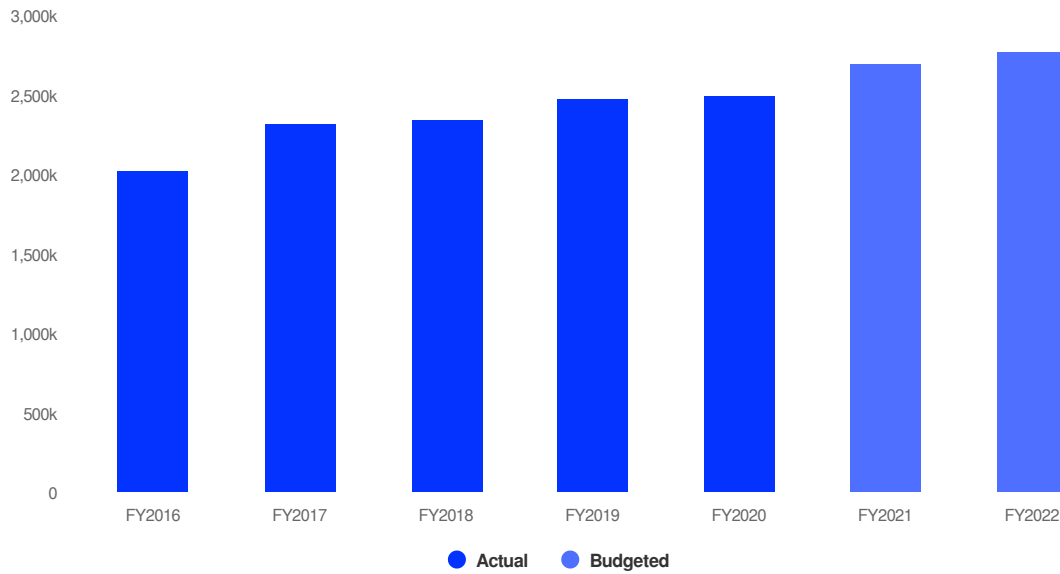


Expenditures Summary

The Public Safety Communications budget changes are primarily related to step increases for recently hired employees. Additional revenues offset information technology expenses and shared technological infrastructure.

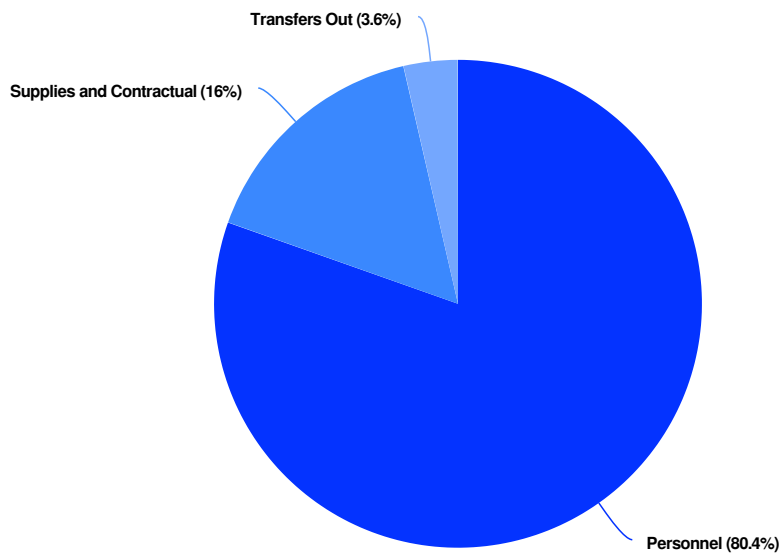
\$2,774,568 **\$74,392**
 (2.76% vs. prior year)

Public Safety Communications Proposed and Historical Budget vs. Actual

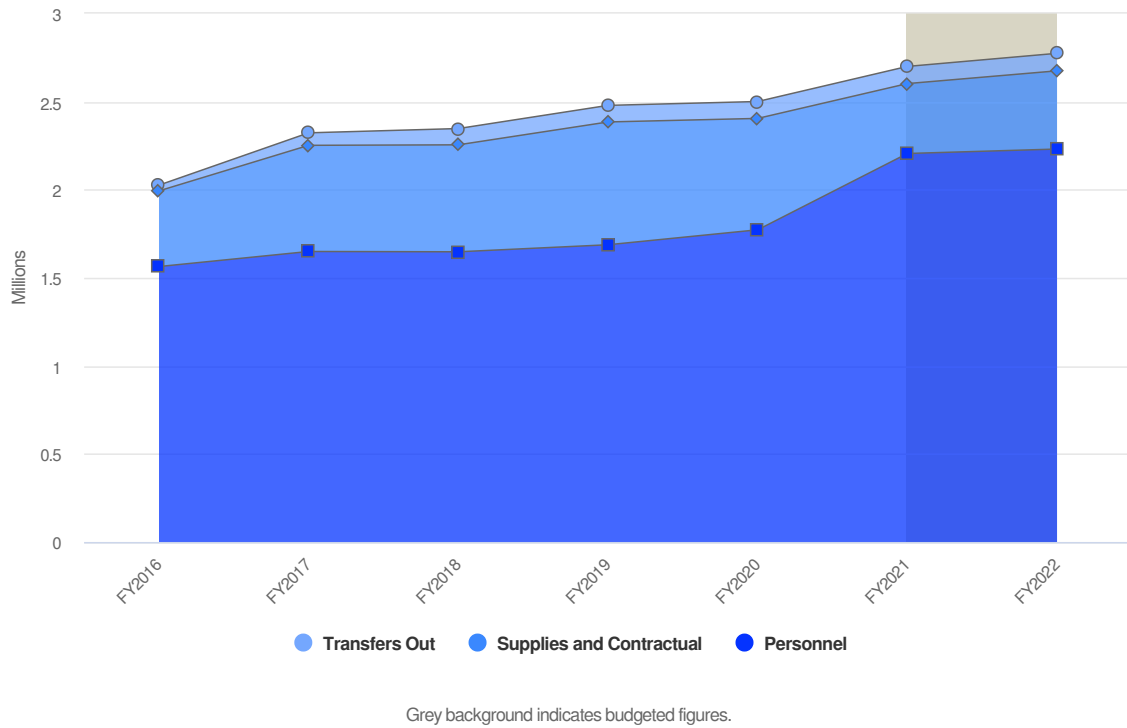


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Expense Objects			
Personnel			
Wages	\$1,502,249.00	\$1,534,221.00	2.1%
Overtime	\$35,000.00	\$40,800.00	16.6%
Holiday Pay	\$30,902.00	\$29,632.00	-4.1%
Health Insurance Buyout	\$7,500.00	\$3,000.00	-60%
Dental Insurance Buyout	\$997.00	\$453.00	-54.6%
Wisconsin Retirement System	\$105,850.00	\$102,562.00	-3.1%
Social Security	\$120,551.00	\$123,020.00	2%
Life Insurance	\$2,550.00	\$2,564.00	0.5%
Health Insurance	\$392,087.00	\$385,603.00	-1.7%
Dental Insurance	\$7,157.00	\$7,973.00	11.4%
Recruitment	\$1,000.00	\$1,250.00	25%
Total Personnel:	\$2,205,843.00	\$2,231,078.00	1.1%
Supplies and Contractual			
Facility Maintenance & Supplies	\$14,298.00	\$13,983.00	-2.2%
Cleaning & Janitorial Services	\$11,183.00	\$11,385.81	1.8%
Contractual Services	\$2,852.83	\$20,902.00	632.7%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	0%

Name	FY2021 Budgeted	FY2022 Budgeted	FY2021 Budgeted vs. FY2022 Budgeted (% Change)
Audit Services	\$0.00	\$1,654.00	N/A
Utilities	\$24,240.00	\$24,240.00	0%
Telecommunications	\$119,062.00	\$113,545.00	-4.6%
Computer Support Services	\$3,500.00	\$3,500.00	0%
Benefit Administrative Fees	\$478.80	\$479.00	0%
Materials and Supplies	\$5,000.00	\$5,000.00	0%
Licensing & Maintenance	\$180,868.00	\$220,991.00	22.2%
Office Supplies	\$1,800.00	\$1,800.00	0%
Postage	\$500.00	\$500.00	0%
Dues & Subscriptions	\$3,000.00	\$2,000.00	-33.3%
Training, Safety & Certifications	\$3,000.00	\$8,000.00	166.7%
Clothing/Employee Expense	\$0.00	\$220.00	N/A
Employee Recognition	\$0.00	\$500.00	N/A
Contingency	\$14,111.93	\$3,183.79	-77.4%
General Liability Insurance	\$5,743.01	\$4,919.52	-14.3%
Workers Compensation	\$2,384.68	\$2,417.58	1.4%
Commercial Crime Policy	\$93.06	\$101.60	9.2%
Property Insurance	\$3,730.00	\$3,730.00	0%
Total Supplies and Contractual:	\$396,845.31	\$444,052.30	11.9%
Transfers Out			
Administrative/Transfer to	\$97,488.25	\$99,437.76	2%
Total Transfers Out:	\$97,488.25	\$99,437.76	2%
Total Expense Objects:	\$2,700,176.56	\$2,774,568.06	2.8%

CAPITAL IMPROVEMENTS

Capital Improvement Planning Introduction

The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Public Safety Communications 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 2021, the Village undertook a comprehensive look at capital items and updated the Capital Improvement Plan that stretches to 2028. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Budgeting Process & Operating Budget Impact

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

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

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

Included in each of the 2022 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 2022 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.

Process

The Village updates its Capital Improvement Plan (CIP) each year. The responsibility for updating the plan and presenting it to the Village Board rests initially with Staff developing a recommendation to the Finance and Administration Committee.

The CIP process continues each year when Capital projects on their multiyear pass. The projects are studied and evaluated for importance and timeliness. The estimated cost, the time frame, justification, and impact on operating budgets are reviewed.

Each department submits requests annually for inclusion in the CIP. The requests are then compiled into one comprehensive list for consideration. The Executive Leadership Team (ELT) then evaluates the CIP. Criteria include legal constraints and requirements, health and safety, project life, impact on the Village's operating budget, consistency with

the Village Board and Management priorities, compliance with Village Financial Management Policies, conformance with adopted plans, cost effectiveness, frequency of use, and population impacted.

During the review, each Department Head presents their recommendations and requests to the ELT. After the presentations are completed, the Village Manager facilitates a meeting of the ELT to strategically prioritize the requests based on the needs of the Village, not the individual department. This ensures requests are reviewed outside of each silo and the ELT seeks to allocate the Village resources in the most effective manner. The Village Manager then completes a final review for recommendation, inclusive of funding sources, and ensures that the requests fits within the Village's Long Term Financial Plan.

Capital Improvement Program Definitions

The Capital Improvement Program (CIP) is a planning and budgeting tool which provides information about the Village's infrastructure needs for a twenty-year time frame. Each year, the list of projects is reviewed for need, cost and priority. New projects may be added and other projects deleted.

Generally, capital improvements are defined as physical assets, constructed or purchased, that have a useful life of five years or longer and or a cost of \$5,000 or more. The following are capital improvements included in the plan:

- Infrastructure
- Building and facilities
- Technology
- Equipment
- Vehicles
- Hardware
- Professional services related to an improvement/project

What are Capital Projects?

There are two types of capital expenditures. One deals with infrastructure projects and the other with operating programs. Capital Projects, which are addressed in the CIP and budgeted within the Village's Adopted Budget, generally include major fixed assets or infrastructure with long term value, such as buildings, roads, utilities, and parks; major equipment purchases (vehicles), life and capital maintenance projects. Any of these may involve some form of long term debt financing.

Capital projects costs include all expenditures related to the planning, design, construction and equipment necessary to bring a project to fruition. The costs can include reimbursement of the project manager's time.

Why have a Capital Improvement Program?

The CIP provides information on the current and long-range infrastructure and equipment requirements of the Village. It provides a mechanism for balancing needs and resources and for setting priorities and schedules for capital projects. It is based on needs identified through the planning process, requests, needs and recommendations of Village departments, and the concerns of citizens and elected officials.

The CIP includes identification of the revenue sources, which will be utilized to fund capital improvements. Project are included even if revenues are not available to fund them. These projects are prioritized and may be funded by current revenues or by debt financing, depending on the availability of funds, the nature of the project, and the policies of the Village Board. Time may also be an issue with the length of a construction project, or a critical deadline being that can change year to year.

The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed are funded first.

Why a separate Capital Improvement Program?

The Capital Improvement Program outlines long range capital improvement expenditures. Funds budgeted through the CIP for a specific project during a specific year remain with that project until the project is completed, while the operating budget terminates at the end of the fiscal year.

Each year project costs will be reviewed, and additional funds may be allocated to a project which, when combined with resources carried over from the prior year, result in the continuing project budget for the new fiscal year.

How are projects prioritized?

The Village does not have sufficient funding to meet all of its capital needs each year. Projects are prioritized based on the effect of each project on the Village's ability to meet community goals. Projects are compared on the basis of a common set of selection criteria. Priority is approved by Village Board and generally based on: conformity with adopted plans and goals, impact on the Village's operating budget, cost effectiveness, environmental impacts, population impacted, and frequency of use.

Impact on Capital Improvements on the Operating Budget

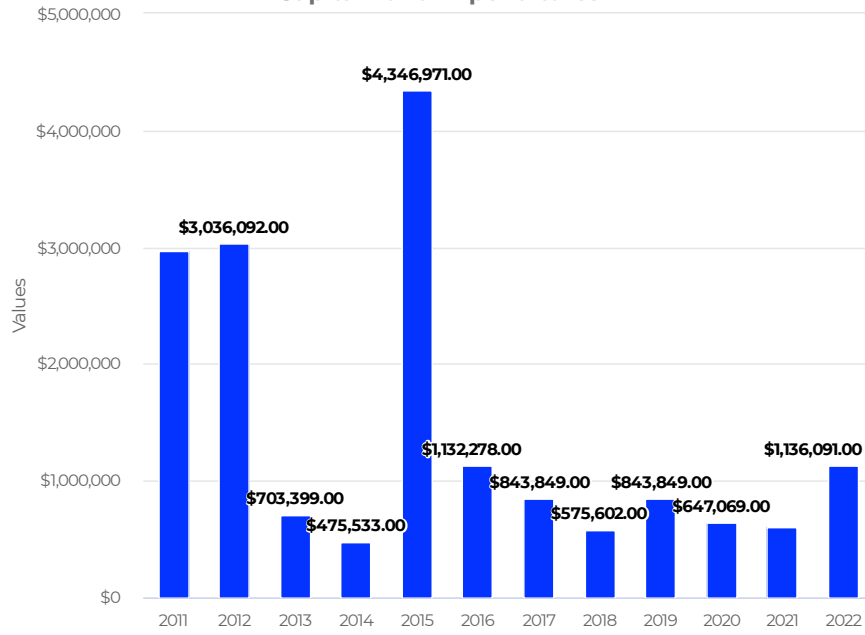
As can be noted in the CIP, there are a lot of projects over the next five years that the Village plans to begin work on that may not have sufficient revenue to complete. To budget and plan for each project will require a long-range financial plan that will include a mixture of operational fund appropriations, reserve fund appropriations, grants, and bonds. This fund structure will provide sufficient funding to ensure that we are able to complete the planned projects and to continue providing services to our Citizens.

Capital improvements may require designated funds in order to complete those projects. If the Village does not have sufficient operating funds to provide for capital improvements, then it must make the decision to pay for those projects out of reserves or by bonding the projects.

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 Capital Fund
5. Public Works Capital Fund
6. Administrative Services Capital Fund
7. Public Safety Communication Capital Fund (separate funding source)

Capital Fund Expenditures



Capital Improvements: One-year Plan

The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Public Safety Communications 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.

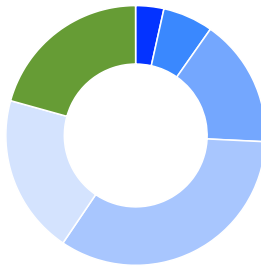
In 2021, the Village undertook a comprehensive look at capital items and created a Capital Improvement Plan that stretches to 2028. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Total Capital Requested

\$1,716,402

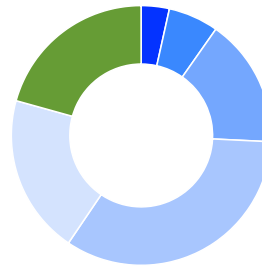
34 Capital Improvement Projects

Total Funding Requested by Department



● Administrative Capital (3%)	\$60,000.00
● Public Safety Capital (6%)	\$107,401.64
● Public Safety Communication Capital (16%)	\$275,000.00
● Public Works Capital (34%)	\$578,500.00
● Sanitary Sewer (20%)	\$340,500.00
● Stormwater Utility (21%)	\$355,000.00
TOTAL	\$1,716,401.64

Total Funding Requested by Source



● Administrative Services Capital (3%)	\$60,000.00
● Police Capital (6%)	\$107,401.64
● Public Safety Communications Capital (16%)	\$275,000.00
● Public Works Capital Fund (34%)	\$578,500.00
● Sanitary Sewer Fund (20%)	\$340,500.00
● Stormwater Utility (21%)	\$355,000.00
TOTAL	\$1,716,401.64

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

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

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

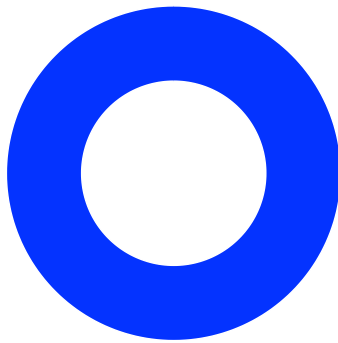
Included in each of the 2022 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2022 budget includes several major purchases 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.

Capital Costs Breakdown

Cost Savings & Revenue Breakdown

There's no data for building chart



● Capital Costs (100%)	\$1,716,401.64
TOTAL	\$1,716,401.64

Sanitary Sewer Requests

Itemized Requests for 2022

Sanitary Sewer Mainline Cured in Place Pipe, Spot Repairs, and Manhole Repairs **\$250,000**

This projects includes the annual repair of manholes, CIPP Lining, and spot repair of sanitary sewer mainline infrastructure. The primary work involves CIPP lining to reduce inflow and infiltration into the sanitary sewer system. A...

Sanitary Sewer Manhole Rehabilitation **\$85,500**

Manholes serve as the entry, inspection and maintenance point to the village-owned sanitary sewer system. The majority of the manholes are decades old and over time need in-depth maintenance to prevent failure or to stop inflow and infiltration...

Sanitary Sewer Storage Facility Door **\$5,000**

Replacement of existing Cold Storage Door due to normal wear and tear as part of utilization of the space. Replacement of door ensures ease of access for authorized individuals and aids in efficiency of the work flow.

Total: \$340,500

Stormwater Utility Requests

Itemized Requests for 2022

Stormwater Management North Shore East Entrance Green Infrastructure / Entrance Rehabilitation **\$30,000**

The current entry point to the Northshore East subdivision has a block wall with landscaping, the block wall/structure is failing. Over the years, the Department of Public Works has been making repairs to keep the wall in place, but it is no...

Stormwater Management Village Hall to Fish Creek Headwater Stormwater Ditching Project **\$50,000**

The ditch that adjoins the west side of the Village Hall and Department of Public Works property is a main stormwater conveyance ditch. It serves half of the subdivision to the west of the village hall property and half of the village hall...

Stormwater Management CCTV Stormwater Pipe from Pelham Parkway to Ellsworth Park **\$5,000**

This 18 inch steel buried pipe serves as a main stormwater removal pipe from a significant portion around the 800 block area of east Fairy Chasm, south of Pelham Parkway, leading into Ellsworth Park. This pipe is an old piece of...

Stormwater Management Mount Bayside Storm Water Pond Drainage **\$20,000**

Excavation of the shallow trench at the bottom of the Mount Bayside pond and the construction of a French drain for additional storm water storage, followed by the restoration of grass to enhance the overall appearance while not being...

Stormwater Management Tennyson Stormwater Surface Drainage Improvements **\$250,000**

In 2019, the Village worked with engineering firms to assist with dealing with stormwater issues on Tennyson Drive. The Department of Public Works, under the direction of engineering plans, installed a large underground bio-retention structure...

Total: \$355,000

Administrative Capital Requests

Itemized Requests for 2022

Village Hall Election Room Facility Maintenance **\$50,000**

With elections being held in Village Hall now, the current room does not provide the flexibility to utilize the room functionally. Work would include a temporary and removable weather proof vestibule, repair of damaged drywall,...

Village Hall Multi-Purpose Copier/Printer/Scanner Replacement **\$8,000**

The Village Hall multipurpose copier, scanner and printer serves as the primary piece of equipment for all Village Hall employees and is on a five year replacement schedule.

Village Hall Computer Replacement Program **\$2,000**

Annual rotation for Village Hall staff replacement computers. Replacement is necessary to ensure uninterrupted provision of services in an increasingly digital world.

Total: \$60,000

Public Safety Communication Capital Requests

Itemized Requests for 2022

BCC Flooring replacement/repair	\$36,000
Carpet and flooring replacement for the Bayside Communications Center. Routine maintenance and replacement is required to maintain the appearance and upkeep of carpets in our dispatch center. Replacement also protects against safety hazards posed...	
BCC Switches	\$15,000
Switch replacement is a rolling replacement schedule for edge, access and core equipment. This is a life-cycle based upon industry standards. The BCC data center supports Bayside, BCC, NSFR and the north shore police agencies.	
BCC Monitors	\$5,000
Routine replacement, upkeep, and upgrades to Dispatch Monitors (48 total, 6 per position- 2 pos a yr). The monitors of the dispatch center are the lifeblood of the operation and allow swift and capable responses and service from our dispatch team....	
BCC/IT Admin Computer Replacement	\$5,000
This is to replace the primary mobile PC devices for BCC admin staff and IT personnel.	
BCC Dispatch work station	\$40,000
Replace the four most used stations due to wear and tear and 24x7x365 usage. Each station is estimated to be \$10k per station installed.	
BCC Multi-Purpose Copier/Printer/Scanner Replacement	\$4,000
Routine replacement and upkeep of BCC printer/scanner/copiers due to normal wear and tear. The copier and printer are used multiple times daily and are a vital part of work duties. Maintaining the functionality of office equipment...	
BCC Data Center Dry Agent Upgrade	\$8,000
Replacement, upkeep, and upgrade of existing data center dry agent. Dry agents are vital fire suppression and safety devices used on sensitive and important devices and systems that would otherwise be destroyed by regular sprinkler systems. These...	
BCC Uninterruptible Power Supply Electronic Controls	\$5,000
An uninterruptible power supply (UPS), also known as a battery backup, provides backup power when your regular power source fails or voltage drops to an unacceptable level. A UPS allows for the safe, orderly shutdown of a computer and connected...	
BCC Mobile Dispatch Stations	\$32,000
Situations exist where personnel are not able to be present at the Bayside Communications Center. The mobile dispatch station allows for off-site and on-scene use of dispatch services from a remote or mobile site, thus creating a mobile...	
BCC Enterprise Security Remediation	\$50,000
Services to fix our current network and physical security against cyber incidents and information becoming compromised. This includes both physical security testing as well as testing for vulnerability to virtual, network-based...	
BCC Enterprise Firewall High Availability	\$25,000
Replacement of existing firewall. Firewalls act as barriers to the network and internet services in order to protect vital or sensitive information from being compromised, boosting our network security. The high availability of a firewall means...	
BCC EMD Protocol Dispatch Equipment	\$50,000
Implementation of Emergency Medical Dispatching equipment. Regular upgrades and upkeep of equipment ensure the dispatch team is able to complete their work in a swift, sufficient, and in a timely manner. By maintaining equipment, the dispatch team...	
Total: \$275,000	

Public Safety Capital Requests

Itemized Requests for 2022

PD Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease **\$10,502**

In 2018, the Village Board approved a comprehensive upgrade of the Police Department squad fleet, in-car mobile computing and camera systems, and integrated body camera system. The Village Sanitary Sewer Fund loaned the money for the up-front...

PD Squad Replacement **\$47,000**

Replacement of high mileage four-year old squad car (one per year) with hybrid technology car - includes extended warranty

PD Desktop Computers **\$3,100**

Routine replacement, upkeep, and upgrades to police department servers and cloud-based infrastructure. These upgrades allow the smooth operation of police department equipment to maintain a high efficiency in the processing of records and...

NSFD Equipment Replacement **\$40,336**

Specified NSFD equipment replaced per multi-year capital program as approved by the NSFD Board of Directors and respective community governing bodies.

PD Unmarked Squad Video System **\$5,434**

The purpose of in-squad video equipment is to provide accurate documentation of events, actions, conditions, and statements made during law enforcement contacts. This is a new installation for the unmarked police car. Cloud service is included in...

PD Handgun Replacement **\$1,030**

Routine replacement of two (2) .40 caliber handguns to be used by the police department. In case of equipment failure or damage, 2 spare firearms act as reserves in case of need by law enforcement officers carrying out the duties of their...

Total: \$107,402

Public Works Capital Requests

Itemized Requests for 2022

DPW Tandem Axle Trailer **\$8,500**

Routine replacement of a long single axle trailer for Village Department of Public Works due to normal wear and tear with a tandem axle trailer. The trailer is used for the hauling and transportation of department machines and equipment to aid in...

DPW Fuel Pump Dispersal Monitoring Station **\$17,000**

To more efficiently and accurately record fuel dispersal from the fuel pump station located at Village Hall, a replacement system is necessary. This system will reduce workload for employees who monitor fuel usage and will reduce the risk of...

DPW Road Reconstruction **\$520,000**

The Village utilizes the State of Wisconsin PASER on the bi-annual evaluation of all Village roads. The PASER scale is a 1-10 rating system for road pavement condition developed by the University of Wisconsin-Madison...

DPW Snow Plow Blade Replacement **\$3,000**

The main technique for removing accumulated snow from roadways is through the use of snow plows and snow plow blades, or cutting edges. The blade is bolted to the snow plow, and it is the component of the plowing system that makes contact with the...

DPW Municipal Water Connection to Ellsworth Park **\$30,000**

Connection to City Water for the Ellsworth Park Pavilion. The lateral at King Road would be brought across Ellsworth Lane to Ellsworth Park. The water connection would serve 3 toilets, a urinal, 3-4 sinks, and a hose spigot which is rarely used...

Total: \$578,500

Capital Improvements: Multi-year Plan

The CIP provides information on the current and long-range infrastructure and equipment requirements of the Village. It provides a mechanism for balancing needs and resources and for setting priorities and schedules for capital projects. It is based on needs identified through the planning process, requests, needs and recommendations of Village departments, and the concerns of citizens and elected officials.

The CIP includes identification of the revenue sources, which will be utilized to fund capital improvements. Project are included even if revenues are not available to fund them. These projects are prioritized and may be funded by current revenues or by debt financing, depending on the availability of funds, the nature of the project, and the policies of the Village Board. Time may also be an issue with the length of a construction project, or a critical deadline being that can change year to year.

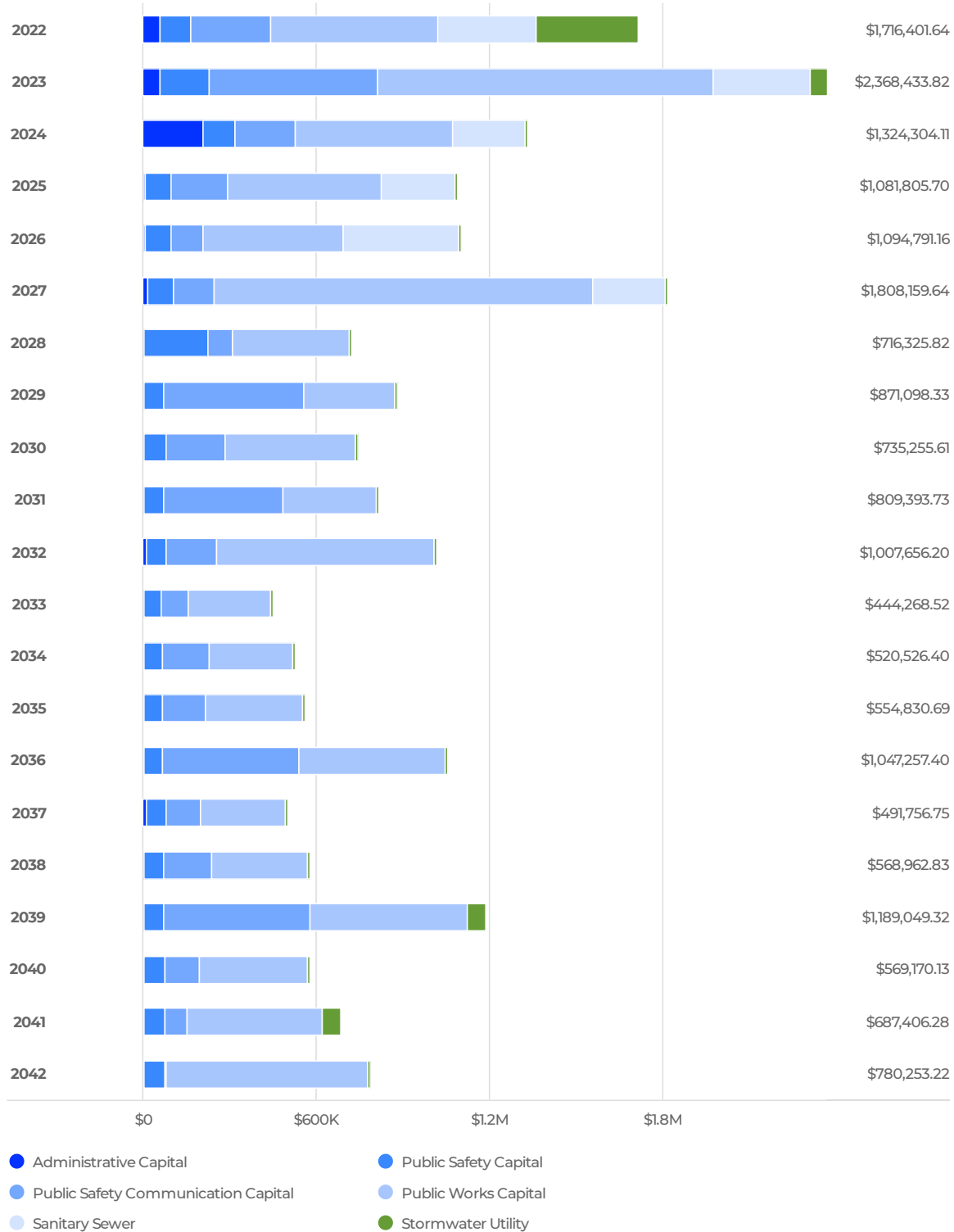
The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed are funded first.

Total Capital Requested

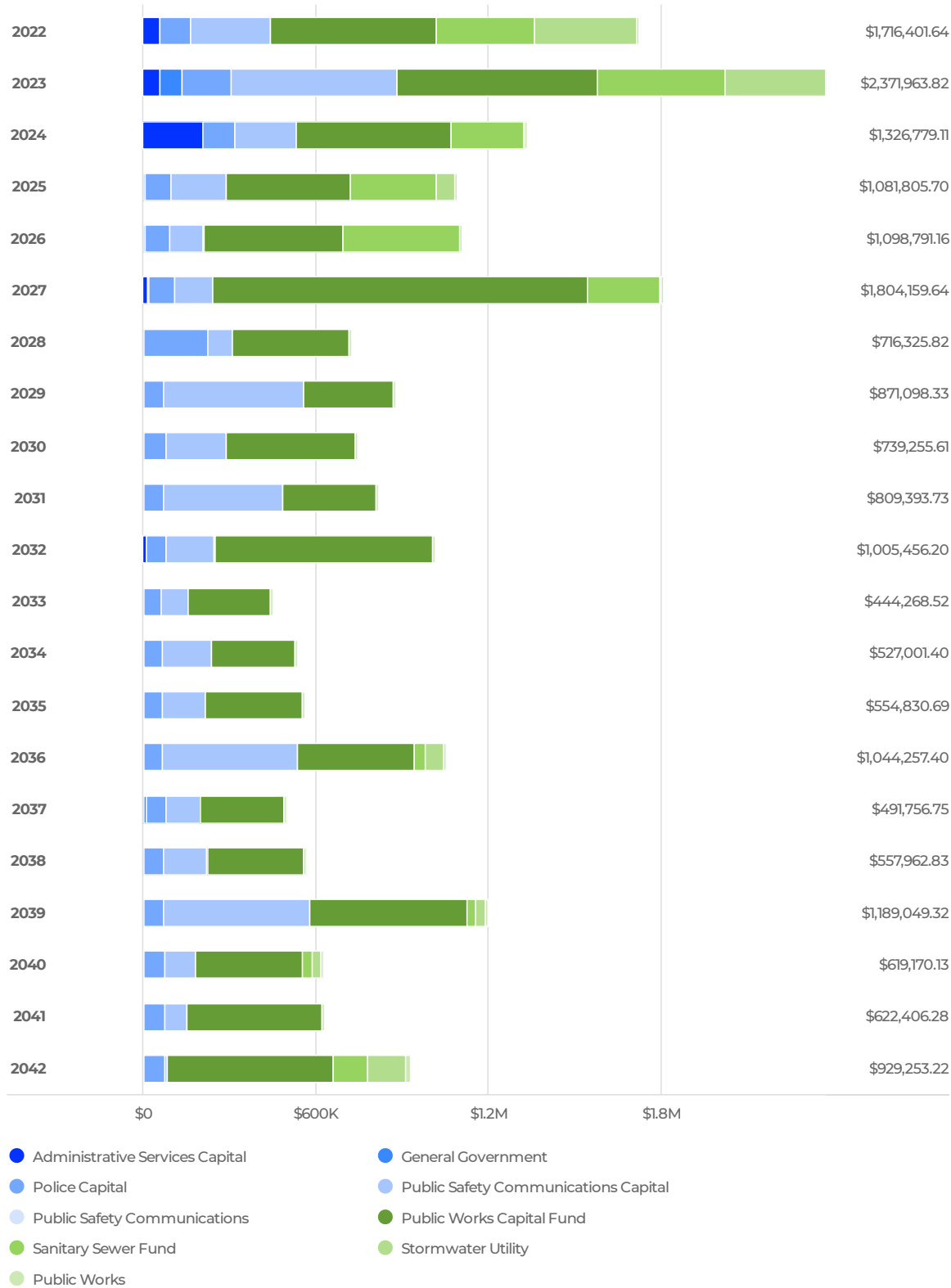
\$20,387,107

160 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



Capital project budgeting is done based upon department requests and subdivided by the strategic initiative adopted by the Village Board of Trustees. The Village’s conservative approach to projecting revenue and its sound financial planning and fiscal policies have allowed the Village to continue to provide basic services, introduce new improvements, invest in

infrastructure and to address deferred maintenance needs. In general, most capital projects are funded through dedicated revenue sources, which reduce the struggle for funding between capital improvements and operating necessity.

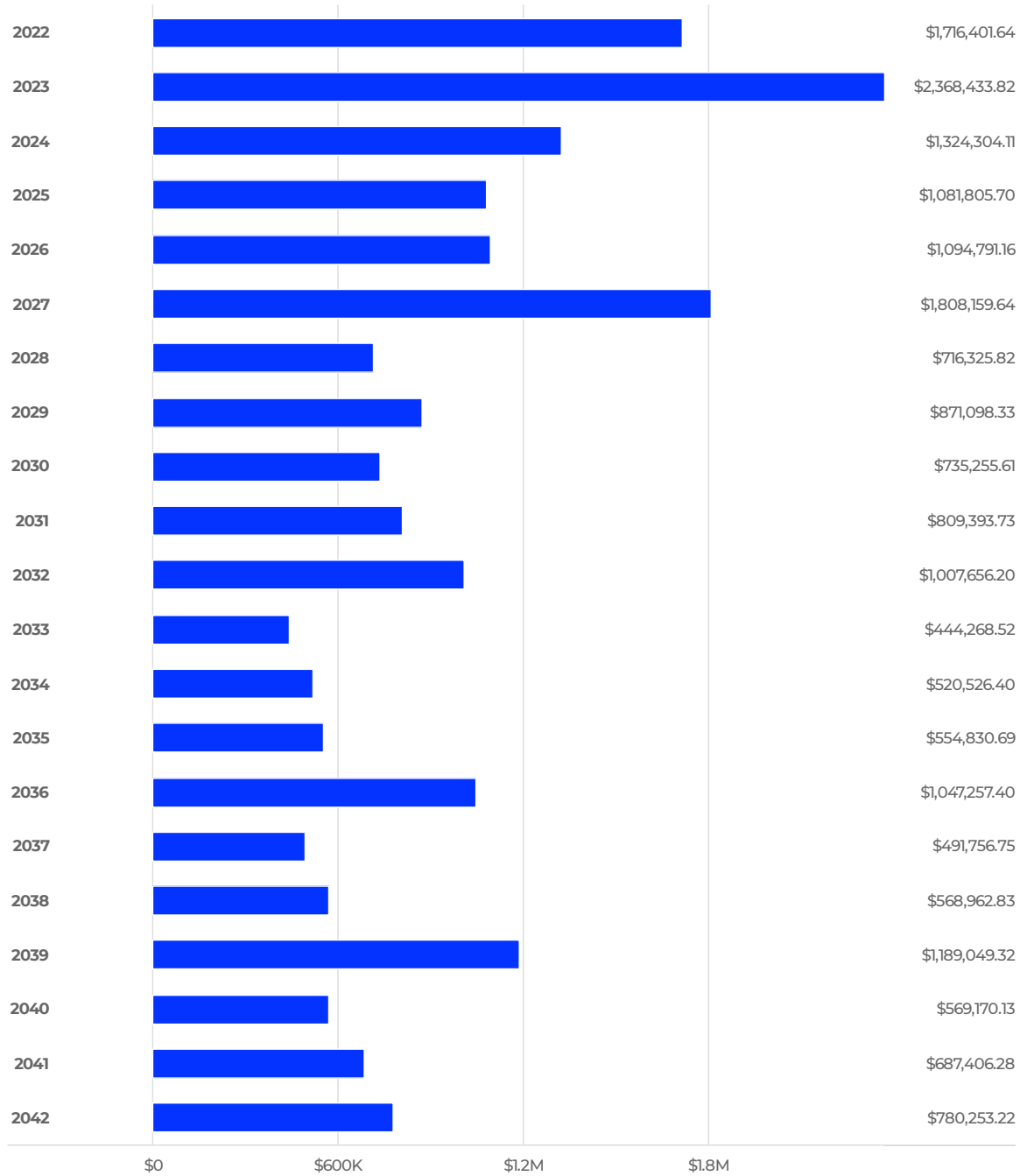
The cost for maintaining, repairing, and renovating Village owned facilities are paid by the fund in which the asset is capitalized. Maintenance funds are reflected in the General Fund, with only major projects funded through capital improvement. Staff will continue to clearly define responsibilities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

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

Included in each of the 2022 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 2022 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.

Capital Costs Breakdown



● Capital Costs

Cost Savings & Revenues

There's no data for building chart

Sanitary Sewer Requests

Itemized Requests for 2022-2043

Sanitary Sewer Mainline Cured in Place Pipe, Spot Repairs, and Manhole Repairs **\$1,500,000**

This projects includes the annual repair of manholes, CIPP Lining, and spot repair of sanitary sewer mainline infrastructure. The primary work involves CIPP lining to reduce inflow and infiltration into the sanitary sewer system. A...

Sanitary Sewer Manhole Rehabilitation **\$85,500**

Manholes serve as the entry, inspection and maintenance point to the village-owned sanitary sewer system. The majority of the manholes are decades old and over time need in-depth maintenance to prevent failure or to stop inflow and infiltration...

Sanitary Sewer Truck **\$85,000**

A sewer truck is a truck that is used specifically in the maintenance and repair of the sewer system. It is set up with tools, equipment and specific sewer information to respond quickly to a sewer emergency to prevent potential public or private...

Sanitary Sewer Jetter **\$150,000**

Sewer jetting is a method of cleaning out sewers and drain lines by using high-pressure water streams through specialized jetting nozzles to dislodge and clear obstructions, as well as perform regular maintenance to prevent sewage backups...

Sanitary Sewer Portable Generator **\$2,000**

Routine maintenance, replacement, and upkeep of mobile power supply for the department of public works operations. Access to electrical power supplies at the job site allows employees to adequately and efficiently administer services to the...

Utility Portable Pump **\$10,000**

Municipal wastewater pumping can take many forms depending on if the facility relies on gravity flow or pumping equipment to act as an intermediary. Such systems are typically called sewage lift stations or just lift stations. Sewer and stormwater...

Sanitary Sewer Storage Facility Door **\$5,000**

Replacement of existing Cold Storage Door due to normal wear and tear as part of utilization of the space. Replacement of door ensures ease of access for authorized individuals and aids in efficiency of the work flow.

Total: \$1,837,500

Stormwater Utility Requests

Itemized Requests for 2022-2043

Stormwater Management North Shore East Entrance Green Infrastructure / Entrance Rehabilitation	\$30,000
The current entry point to the Northshore East subdivision has a block wall with landscaping, the block wall/structure is failing. Over the years, the Department of Public Works has been making repairs to keep the wall in place, but it is no...	
Stormwater Management Union Pacific CCTV/Rehabilitation Project from Fairy Chasm to Fish Creek	\$25,000
Stormwater management/ television project between the railroad outfall and Fairy Chasm Road. There is a large buried pipe that runs adjacent to the Union Pacific railroad that is a key piece of stormwater infrastructure. This pipe currently...	
Stormwater Management Village Hall to Fish Creek Headwater Stormwater Ditching Project	\$50,000
The ditch that adjoins the west side of the Village Hall and Department of Public Works property is a main stormwater conveyance ditch. It serves half of the subdivision to the west of the village hall property and half of the village hall...	
Stormwater Management CCTV Stormwater Pipe from Pelham Parkway to Ellsworth Park	\$5,000
This 18 inch steel buried pipe serves as a main stormwater removal pipe from a significant portion around the 800 block area of east Fairy Chasm, south of Pelham Parkway, leading into Ellsworth Park. This pipe is an old piece of...	
Stormwater Management Stormwater Outfall Analysis	\$30,000
Stormwater movement through the village is important to the community to prevent private and public property localized flooding and the potential of stormwater entering the sanitary sewer system. The village utilizes the culvert and ditch...	
Stormwater Management Mount Bayside Storm Water Pond Drainage	\$20,000
Excavation of the shallow trench at the bottom of the Mount Bayside pond and the construction of a French drain for additional storm water storage, followed by the restoration of grass to enhance the overall appearance while not being...	
Stormwater Management Portable Stormwater Management Pump	\$130,000
Stormwater pumps help protect areas by pumping away large volumes of water, thereby preventing the occurrence of flooding. Many areas of Bayside are located on or near bodies of water, ravines, or outlets, creating a need for large, reliable...	
Stormwater Management Excavator Ditching Tooth Bucket	\$2,000
Tooth ditching buckets are used on excavators for the removal of hard aggregate and to dig through stubborn soil and rock. This is a replacement bucket is a wear item and needs to be replaced from time to time.	
Stormwater Management Tennyson Stormwater Surface Drainage Improvements	\$250,000
In 2019, the Village worked with engineering firms to assist with dealing with stormwater issues on Tennyson Drive. The Department of Public Works, under the direction of engineering plans, installed a large underground bio-retention structure...	
Total: \$542,000	

Administrative Capital Requests

Itemized Requests for 2022-2043

Village Hall Election Room Facility Maintenance **\$50,000**

With elections being held in Village Hall now, the current room does not provide the flexibility to utilize the room functionally. Work would include a temporary and removable weather proof vestibule, repair of damaged drywall,...

Village Hall Multi-Purpose Copier/Printer/Scanner Replacement **\$32,000**

The Village Hall multipurpose copier, scanner and printer serves as the primary piece of equipment for all Village Hall employees and is on a five year replacement schedule.

Ellsworth Park Playground Equipment **\$200,000**

Replacement of the large piece of playground equipment on the east side of the playground due to deterioration and wear.

Electric Vehicle Charger (Grant) **\$50,000**

The electric vehicle charger would serve to expand the accessibility and affordability of green energy alternatives, offering a location to charge electric vehicles for residents. The \$50,000 total is an estimate of costs that would cover the...

Village Hall Election Entrance Vestibule **\$20,000**

Vestibule construction to the outside of the West boardroom door to Village Hall. Vestibule will be used to better facilitate activities within the boardroom, such as elections, which may occur during inclement weather and would act as a staging...

Village Hall Computer Replacement Program **\$82,000**

Annual rotation for Village Hall staff replacement computers. Replacement is necessary to ensure uninterrupted provision of services in an increasingly digital world.

Total: \$434,000

Public Safety Communication Capital Requests

Itemized Requests for 2022-2043

BCC Flooring replacement/repair	\$144,000
Carpet and flooring replacement for the Bayside Communications Center. Routine maintenance and replacement is required to maintain the appearance and upkeep of carpets in our dispatch center. Replacement also protects against safety hazards posed...	
BCC Switches	\$150,000
Switch replacement is a rolling replacement schedule for edge, access and core equipment. This is a life-cycle based upon industry standards. The BCC data center supports Bayside, BCC, NSFR and the north shore police agencies.	
BCC Monitors	\$80,000
Routine replacement, upkeep, and upgrades to Dispatch Monitors (48 total, 6 per position- 2 pos a yr). The monitors of the dispatch center are the lifeblood of the operation and allow swift and capable responses and service from our dispatch team....	
BCC/IT Admin Computer Replacement	\$30,000
This is to replace the primary mobile PC devices for BCC admin staff and IT personnel.	
BCC Dispatch work station	\$40,000
Replace the four most used stations due to wear and tear and 24x7x365 usage. Each station is estimated to be \$10k per station installed.	
BCC Multi-Purpose Copier/Printer/Scanner Replacement	\$12,000
Routine replacement and upkeep of BCC printer/scanner/copiers due to normal wear and tear. The copier and printer are used multiple times daily and are a vital part of work duties. Maintaining the functionality of office equipment...	
BCC Generator Upgrade/Rebuild	\$70,000
The generator ensures that the Bayside Communications Center is never without power and can stay operational and able to serve the North Shore Community. Periodically, the generator needs upgrades and engine rebuilding. This ensures that the...	
BCC Network Core Replacement	\$60,000
Refresh and replace the main Bayside Communications Center core for network connectivity. The network core allows connectivity to the system network to direct telephone calls over the network to the dispatcher stations. Refreshing and replacing...	
BCC YAGI Antenna	\$15,000
Replace radio yagi on tower	
BCC Lighting	\$20,000
Routine replacement and maintenance of lighting and fixtures in the Bayside Communications Center. Maintaining adequate lighting ensures visibility and alertness for the dispatch team and employees, allowing them to perform the duties of their job...	
BCC Console Speakers	\$64,000
Routine replacement, upkeep, and upgrade of desktop speakers at dispatch stations. These speakers allow the dispatchers to hear the callers and provide the best service possible and quickly respond to needs. Low quality speakers could mean the...	
BCC Dispatch Stations	\$210,000
Routine replacement, upkeep, and upgrade of dispatch station furniture to allow the dispatch teams to provide services swiftly and sufficiently. Dispatch station furniture is in need of addressing due to normal wear and tear on the stations...	
BCC Data Center Dry Agent Upgrade	\$32,000
Replacement, upkeep, and upgrade of existing data center dry agent. Dry agents are vital fire suppression and safety devices used on sensitive and important devices and systems that would otherwise be destroyed by regular sprinkler systems. These...	

BCC Computer Aided Dispatch/Records Management System	\$1,200,000
Replace the existing computer aided dispatch (CAD) and Record Management Systems (RMS) vendor with a new vendor. These systems are vital for the maintenance and retention of police and dispatch records. Accessible user interfaces are key to being...	
BCC Uninterruptible Power Supply Electronic Controls	\$5,000
An uninterruptible power supply (UPS), also known as a battery backup, provides backup power when your regular power source fails or voltage drops to an unacceptable level. A UPS allows for the safe, orderly shutdown of a computer and connected...	
BCC Mobile Dispatch Stations	\$128,000
Situations exist where personnel are not able to be present at the Bayside Communications Center. The mobile dispatch station allows for off-site and on-scene use of dispatch services from a remote or mobile site, thus creating a mobile...	
BCC Enterprise Security Remediation	\$250,000
Services to fix our current network and physical security against cyber incidents and information becoming compromised. This includes both physical security testing as well as testing for vulnerability to virtual, network-based...	
BCC Enterprise Firewall High Availability	\$100,000
Replacement of existing firewall. Firewalls act as barriers to the network and internet services in order to protect vital or sensitive information from being compromised, boosting our network security. The high availability of a firewall means...	
BCC VPM	\$24,000
VPM replacement at positions (Voice Processing Module)	
BCC Generator	\$60,000
Routine maintenance, replacement, and upkeep of backup power for data center. In the case of a power outage or mechanical failure, Maintaining power to our network and data center ensures the security and integrity of our data and information and...	
BCC Wireless Access Point	\$10,000
Replace existing wireless access points on a rolling replacement cycle to ensure uninterrupted internet access necessary to accomplish tasks and provide continual service.	
BCC Microsoft Licensing for Virtual Hosts	\$120,000
Rectify Client Access Licenses for mobile connections to provide uninterrupted service for residents and visitors and to meet the changing requirements of technologies as they become available. These Client Access Licenses allow access for users...	
BCC Server	\$17,000
Gen10 Servers are key to infrastructure modernisation, accelerating business insights across a hybrid world of traditional IT, public and private cloud. Gen10 Servers help you be agile by making it easy to adapt your IT quickly to changing...	
BCC VPM-Voice Proc Module	\$12,000
replacement of existing technology to provide the most updated technological solutions for the Bayside Communications Center. The Voice Processing Module provides dispatch console audio routing between a dispatch operator (e.g. 911,...	
BCC Router	\$4,000
A router receives and sends data on computer networks. Routers guide and direct network data, using packets that contain various kinds of data—such as files, communications, and simple transmissions like web interactions. Replacement of...	
BCC Control Bases	\$20,000
Routine replacement, upgrades, and upkeep of radio control bases for Public Safety Officials. These bases allow for the charging and maintenance of Village-issued radios. The radios are vital for communication between officers, dispatch, and other...	

BCC Replaced Virtualized PC's	\$80,000
Virtualize PC's to allow for the remote access and remote storage of village related data. Virtualization allows for the use of village hardware, software, storage and networks from a different PC. This also allows for the access to and use of...	
BCC Intrado System Replacement	\$750,000
Replacement and support of Intrado hardware utilized by the Bayside Communications Center necessary for service provision.	
BCC QNAP Backup Storage Appliance	\$220,000
Routine replacement of backup network storage devices to keep up with increasing demands and ensure adequate equipment is available to service the village and its departments. QNAP's backup storage systems consist of hard drives that are...	
BCC Firewall	\$200,000
Replacement of existing firewall for all internal and external online traffic to meet the growing and changing needs as more services utilize the internet, thus increasing traffic.	
BCC Vhost Server Replacement	\$112,000
Bayside Communication Center hosts that support the virtual servers service the North Shore Fire Department, seven police departments, and the Bayside Communications Center. All Bayside Communications Center data center in infrastructure is placed...	
BCC Security Monitoring System Wall Monitors	\$15,000
Original to the Bayside Communications Center, many of the existing display monitors are failing. Used for monitoring jail cells, traffic cameras, community infrastructure throughout the north shore, monitors throughout the BCC provide the...	
BCC Camera/Door Control System	\$25,000
The purchase of additional new cameras and/or replace cameras through attrition. These cameras are necessary to ensure continuous high quality service provision for visitors and residents, as well as ensure the safety and security of...	
BCC Computer Virtualization	\$45,000
Virtualize PC's to allow for the remote access and remote storage of village related data. Virtualization allows for the use of village hardware, software, storage and networks from a different PC. This also allows for the access to and use of...	
BCC Wireless Headsets with Control Bases	\$4,500
Wireless Headsets with Control Bases	
WAN Router Replacement	\$20,000
WAN Router Replacement - The main Wide Area Network router is end of life and needs replacement. This is a key component to the existing BCC Police Services Network.	
BCC External Enterprise Security Penetration Testing	\$25,000
Services to test our current network and physical security against break-ins and information becoming compromised. This includes both physical security testing as well as testing for vulnerability to virtual, network-based infiltration to ensure...	
BCC Wireless Headsets	\$12,000
Utilized for call answering and delivery of dispatch services to the 7 communities of the North Shore, individual wireless headsets are used by Telecommunicators 24x7x365.	
BCC Cloud Based Disaster Recovery System	\$25,000
Cloud disaster recovery is a cloud computing service which allows for storing and recovering system data on a remote cloud-based platform. The essential element of traditional disaster recovery is a secondary data center, which can store all...	
BCC EMD Protocol Dispatch Equipment	\$50,000
Implementation of Emergency Medical Dispatching equipment. Regular upgrades and upkeep of equipment ensure the dispatch team is able to complete their work in a swift, sufficient, and in a timely manner. By maintaining equipment, the dispatch team...	

BCC Chairs	\$24,000
Replacement of existing dispatcher chairs due to normal wear and tear and to ensure comfortable and appropriate work conditions can be continuously maintained.	
BCC Computers	\$50,000
Replacement of Bayside Communication Center PCs due to normal wear and tear and to ensure high level of functionality can be maintained uninterrupted through adequate and updated technology.	
BCC Keyboards/Mice	\$21,000
Routine replacement, maintenance, and upkeep of mice and keyboards at four dispatch stations over two years. Mice, keyboards, and other computer equipment allow for the adequate delivery of services by our dispatch team and provide for quicker...	
BCC WAN	\$200,000
Upgrade and replace hardware to maintain adequate agency connectivity to ensure service provision may be carried out uninterrupted by technological inadequacies.	
Total: \$4,755,500	

Public Safety Capital Requests

Itemized Requests for 2022-2043

PD Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease	\$26,995
<p>In 2018, the Village Board approved a comprehensive upgrade of the Police Department squad fleet, in-car mobile computing and camera systems, and integrated body camera system. The Village Sanitary Sewer Fund loaned the money for the up-front...</p>	
PD Squad Replacement	\$1,256,127
<p>Replacement of high mileage four-year old squad car (one per year) with hybrid technology car - includes extended warranty</p>	
PD Office Furniture	\$75,000
<p>Replacement of existing police department office furniture due to normal wear and tear and to ensure comfortable and appropriate work conditions can be continuously maintained.</p>	
PD Garage Door Openers	\$10,000
<p>Routine replacement, maintenance, and upkeep of garage door openers for police department fleet vehicles. Regular replacement and maintenance allows the doors and equipment to operate at peak efficiency and allows the quicker deployment of...</p>	
PD Painting	\$7,000
<p>Routine maintenance of hallways and offices within the police department due to normal wear and tear. Replacement is needed periodically to maintain the high quality of facilities and workspaces and restore aesthetic appearance.</p>	
PD Lightbars	\$10,000
<p>Routine replacement of squad lightbar replacement for police department patrol vehicles. Maintaining functional and working lightbars allows for a high visibility of squad cars to signal to drivers and other passersby of the officers'.</p>	
PD Rifle Sights	\$3,000
<p>A sight is an aiming device used to assist in visually aligning ranged weapons, surveying instruments or optical illumination equipment with the intended target. Replacement of Squad Rifle sights due to normal wear and tear and to ensure...</p>	
PD Tactical Vest	\$11,000
<p>A tactical vest is a heavy duty vest that can be worn over regular clothing in order to provide both protection and a way to carry gear when on assignment. It has several pockets of various sizes to hold all essential equipment. This could include...</p>	
PD Tasers	\$7,000
<p>The TASER™ device is intended to control a violent or potentially violent individual while minimizing the risk of serious injury. It is anticipated that the appropriate use of such a device will result in fewer serious injuries to officers...</p>	
PD Fingerprint Computer	\$5,000
<p>Replacement of fingerprinting computer for Jail. Fingerprinting aids in the processing and identification of inmates, suspects, and other active parties in an investigation. These prints can then be kept on record for comparison against...</p>	
PD 10-Print Fingerprint Scanner	\$15,000
<p>A fingerprint scanner is a type of electronic security system that uses fingerprints for biometric authentication of an individual. Fingerprints vary from person to person (even identical twins have different prints)...</p>	
PD Station Flooring	\$15,000
<p>Carpet replacement in the office of the Police Department. Routine replacement is required to maintain the appearance and upkeep of our facilities as well as avoiding potential safety hazards from old carpet.</p>	
PD Jail Toilets/Faucets	\$5,000
<p>Routine replacement, maintenance and upkeep of toilets and sinks for jail plumbing due to normal wear and tear. Maintenance of plumbing ensures quality conditions of facilities and protects against long-term damage to water and plumbing...</p>	

PD Squad Computer / Video Camera / Body Worn Camera	\$93,600
Squad Computer / Video Camera / Body Worn Camera: Each year, one squad video system and laptop plus 3 Body Worn Cameras will be replaced. There are five squad cars, life expectancy of the technology is five years.	
PD Body Cameras	\$10,000
Replacement of body cameras for Bayside Police Department. Body cameras aid in report writing and recollection of events involved with an on-duty and dispatched officer. Body cameras offer video recording of interactions officers experience with...	
PD Desktop Computer Monitors	\$1,800
Necessary replacement, upgrades and upkeep of 3 workstation monitors for police officers in the department.	
PD Radar Trailer	\$21,500
Routine replacement of radar / message board trailer for the police department. The device is a mobile information station that displays the speed of incoming vehicles and alerts the driver of their speed. This increases driver awareness of...	
PD Edge Switch (network connection)	\$8,000
Request for 2 edge switches - An edge switch is a switch located at the meeting point of two government networks. These switches connect end-user local area networks to Internet service provider networks. Edge switches are also...	
PD Ozaukee Radio - Squad (5)	\$9,000
This radio is used for all communications between Bayside officers and Ozaukee County police agencies. Because Ozaukee agencies operate on a different platform, a separate radio is required - Ozaukee Radio System Digital System (5@1800)	
PD Automatic Electronic Defibrillator (AED)	\$10,500
6 Units - Replacement of Portable Automatic Electronic Defibrillator (AED) for each police squad car and police station. These allow for officers to provide life-saving and medical services while on duty or dispatched. The AEDs must be replaced on...	
PD Desktop Computers	\$12,100
Routine replacement, upkeep, and upgrades to police department servers and cloud-based infrastructure. These upgrades allow the smooth operation of police department equipment to maintain a high efficiency in the processing of records and...	
PD Locker Room Repairs	\$2,700
Routine maintenance and upkeep in police department locker rooms due to normal wear and tear. The locks and handles are beginning to fail on the individual lockers. These mechanisms are in need of replacement to ensure the security of...	
PD Patrol Bicycle	\$3,000
Routine replacement and upkeep of patrol bicycle. Bicycle is used by the police department to patrol pedestrian areas. This can increase the reach of police and boost community perceptions of police and police presence. They are also advantaged by...	
PD Ceiling Mount Furnace - Heater	\$4,200
Routine replacement, maintenance, and upkeep of two police department garage heaters. Heaters protect against seasonal damage, wear, and tear of fleet vehicles and police equipment. Heaters also allow for safe working conditions when...	
PD Rifle Locking System (4)	\$2,820
Rail systems on firearms are straight mounting brackets (usually made of strips of metal or polymer) on the gun's receiver, handguard or fore-end stock to allow sliding/variable-position attachment of optical sights and accessories such as...	
PD Rifle Cleaning System	\$3,999
Ultrasonic gun cleaning is a process that uses sound waves to agitate a fluid to clean guns. A specific ultrasonic gun cleaning and ultrasonic lubrication process is critical to preserve the life and functionality of the firearm. Squad...	

PD Traffic Enforcement Laser Radar	\$6,000
Ever since the introduction and advancement of radar gun technology, law enforcement officials have been able to use radar guns to assess whether a vehicle is within the speed limit. Police radar guns have been instrumental in keeping communities...	
PD Shotgun Replacement	\$2,475
Police officers in the US commonly secure a shotgun in their vehicles, for use when armed resistance is expected or at any time greater firepower than the officer's sidearm is needed. Replace old weapons to ensure that officers have...	
PD Tactical Shield	\$3,000
Tactical Shields are protection devices deployed by police that are designed to stop or deflect bullets and other projectiles fired at their carrier. Ballistic shields will also protect from less serious threats such as thrown items, though...	
PD Infrared Spotting Scope	\$1,795
Infrared (IR) scope to search for people concealed by darkness. Nightly conditions can conceal persons of interest or subjects of an ongoing manhunt. Use of infrared technology allows for the tracking of heat signatures left by body heat and can...	
NSFD Equipment Replacement	\$40,336
Specified NSFD equipment replaced per multi-year capital program as approved by the NSFD Board of Directors and respective community governing bodies.	
PD In-Squad Video System	\$39,934
Install new video system in an unmarked Ford Taurus squad car. The squad has never had a video system; it is not a main-line patrol vehicle. Includes all brackets and cables. Includes a 4 year warranty. Includes Cloud...	
PD Officer Body Armor/Bullet Proof Vests	\$16,300
Routine replacement and upkeep of officers' bullet-proof vests in accordance with a scheduled replacement program. Wear and tear on safety equipment for our officers creates a safety hazard in the case of an emergency or high danger...	
PD Tactical Vest	\$17,600
A tactical vest is a heavy duty vest that can be worn over uniform clothing in order to provide protection from heavy caliber bullets. It is not the same as personal issue body armor. These vests are carried in the police car and used...	
PD Unmarked Squad Video System	\$5,434
The purpose of in-squad video equipment is to provide accurate documentation of events, actions, conditions, and statements made during law enforcement contacts. This is a new installation for the unmarked police car. Cloud service is included in...	
PD Handgun Replacement	\$8,530
Routine replacement of two (2) .40 caliber handguns to be used by the police department. In case of equipment failure or damage, 2 spare firearms act as reserves in case of need by law enforcement officers carrying out the duties of their...	
PD Washer/Dryer for Police Department Decontamination Room	\$2,000
Washer and dryer replacement for the decontamination room. Bayside Police Department responds to calls that may involve biomatter or other unknown substances. Officers use the washer and dryer to decontaminate and clean infected or contaminated...	
PD Drone	\$7,296
Implementation of a drone into current police department infrastructure. Drones are utilized for infrared tracking and surveillance of an area. This drone has the potential to save manpower and village resources in the long run due to ease of...	
PD Ballistic Face Shield	\$4,225
Ballistic face shields serve as safety equipment for our officers. Face shields offer protection for officers against objects and sprays in the line of duty. (\$325 ea x 13)	

PD Portable Radios**\$18,000**

In an emergency, other first responders may be a few feet or several miles away. When every second counts, you need a radio you can rely on to get the job done. Since coordinating response and protecting lives is at the heart of every mission,...

PD Roofing**\$20,000**

Replacement of Flat Roof over Jail/Training Room for building maintenance and to prevent potential hazards that could occur without this regular maintenance.

PD Sig Sauer Rifles**\$7,000**

SIG SAUER offers four rifles that all meet the patrol rifle requirements. The issued handgun may be great for threats within 25 yards, and they are certainly more convenient and less threatening in appearance to carry, but it's an...

Total: \$1,829,266

Public Works Capital Requests

Itemized Requests for 2022-2043

DPW Skid Steer	\$60,000
<p>Skid Steer for Department of Public Works operations. Aids in excavation, snow and debris removal, movement of materials, roadwork operations and other projects as needed to help the department serve the community and its residents as well as...</p>	
DPW Pole Hedge Trimmer	\$850
<p>Routine replacement and upkeep of pole hedge trimmer for the department of public works. The pole hedge trimmer is used to maintain the aesthetic appeal and neatness of the village through foliage and landscaping. Not all hedges and landscaping...</p>	
DPW Broom Attachment	\$3,200
<p>Broom attachment for Department of Public Works skidsteer. This will help to keep Bayside's streets clean and aid in moving debris and snow from the Village sidewalks and commonspaces. Also utilized on village streets during our ditch and...</p>	
DPW Loader Bucket Attachment	\$5,000
<p>Routine replacement and maintenance of wheel loader bucket attachment due to normal wear and tear. The loader bucket is used by the department of public works to move bulk materials such as snow and debris, filling salt trucks for winter...</p>	
DPW Hedge Trimmer	\$300
<p>Routine replacement, maintenance, and upkeep of hedge trimmer for use by the department of public works. Hedge trimmers allow for maintenance of landscaping of village property and foliage to maintain the appearance and neatness of the...</p>	
DPW Pressure Washer	\$575
<p>Routine replacement and upkeep of pressure washer used by the department of public works. The pressure washer is used for the maintenance and cleaning of department equipment following a project. Having clean equipment promotes the longevity of...</p>	
DPW Backpack Blower	\$2,000
<p>Backpack blowers are a commonly used tool by DPW technicians. They are generally used as a tool to help speed up a cleanup process. They get used after mulching areas around hard surfaces, after removal or trimming trees, for landscape...</p>	
DPW UTV	\$25,000
<p>Purchase request is for a new UTV (utility terrain vehicle) this unit is used for a wide array of DPW tasks. It is used for the garbage up the drive service, mulching, operation maintenance at and around the park off-road, it is used as moving...</p>	
DPW Fuel Transfer Pump	\$1,600
<p>This is a portable fuel tank that can be used to fuel equipment on the road efficiently. Currently, the department uses cans to fill up ditching and excavating equipment when it is not close enough to return to the shop to fuel and continue the...</p>	
DPW Tandem Axle Trailer	\$23,500
<p>Routine replacement of a long single axle trailer for Village Department of Public Works due to normal wear and tear with a tandem axle trailer. The trailer is used for the hauling and transportation of department machines and equipment to aid in...</p>	
DPW Fuel Pump Dispersal Monitoring Station	\$17,000
<p>To more efficiently and accurately record fuel dispersal from the fuel pump station located at Village Hall, a replacement system is necessary. This system will reduce workload for employees who monitor fuel usage and will reduce the risk of...</p>	
DPW Snow Blower Attachment	\$4,500
<p>A skid steer snowblower works in the same manner as a regular snowblower. Turning augers pick up and throw snow to the side. Used by DPW for smaller areas that the plows would not make sense (ex. sidewalks near Village Hall and through the entire...</p>	

DPW Grapple	\$8,000
Routine replacement, maintenance and upkeep of grapple loader for the department of public works. A Grapple can be used to grasp and move bulky items such as waste, yard waste and other materials to reduce physical manpower required by employees...	
DPW One Ton Pick Up Truck with Dump Body	\$100,000
This is one of the most used pickup trucks in the DPW fleet. It is used for all seasons and almost all operations. This truck is used to pick up supplies from vendors for restoration, used during bagged yard waste collection, all winter storm...	
DPW Road Reconstruction	\$9,038,316
The Village utilizes the State of Wisconsin PASER on the bi-annual evaluation of all Village roads. The PASER scale is a 1-10 rating system for road pavement condition developed by the University of Wisconsin-Madison...	
DPW Yard Waste Truck	\$100,000
Yard waste truck, rear packing truck used for yard waste collection, tree trimming and removal and a back up garbage truck if automated truck fails. This unit would be purchased used to reduce costs.	
DPW Snow Plow Blade Replacement	\$18,000
The main technique for removing accumulated snow from roadways is through the use of snow plows and snow plow blades, or cutting edges. The blade is bolted to the snow plow, and it is the component of the plowing system that makes contact with the...	
DPW Compactor	\$3,000
Compactor for the department of public works to aid in gravel and soil compaction. Compaction of materials is an important step in landscaping and construction projects to ensure a level surface for building materials and landscaping plans.	
DPW Telehandler 84" Bucket	\$1,450
Telehandler Bucket is designed to easily scoop and transport material and debris from dirt, mulch, rocks, debris, snow and more. This makes this telehandler bucket ideal in any situation and an invaluable attachment. Replacement of existing...	
DPW Yard Waste Truck	\$100,000
Yard Waste Collection	
DPW Tennis Court Maintenance	\$40,000
Crackfill and restripe, met with a tennis court representative. They said the courts would be good until 2023-2025. The courts are heavily used and loved by our residents and maintenance of this offering will ensure their ability to be enjoyed...	
DPW Stump Grinder	\$9,000
To maintain our urban forest, removal of public trees is sometimes necessary. Once a tree has been removed, the stump must be ground out before the area can be remediated and returned to grass. This item will enable to Village to accomplish this...	
DPW Mini Excavator	\$145,000
Current Excavator is a 2012. This excavator is an entry level machine and has served its purpose. This is a crucial piece fo equipment for the Village fo Bayside DPW used to reshape and regrade ditches, install new culvert pipes and cross culvert...	
DPW Pallet Fork Attachment	\$750
Routine replacement and upkeep of pallet fork attachment for the department of public works skidsteer. Pallet fork attachment allows the department to move large objects and materials on a pallet as well as full pallets of products at one...	
DPW Ditching Bucket Attachment	\$1,500
Replacement of ditching bucket attachment for the department of public works' excavator. Attachment for the excavator allows for the digging and excavation of an area for stormwater maintenance/ditching and ensures the department will...	

DPW Leaf Vacuum	\$130,000
The current Leaf Vacuum Set up requires the unit to be mounted to the front of a patrol truck. This system has allowed for one operator to collect leaves, leaving more time to be allocated to other departmental tasks. A new system would consist of..	
DPW Yard Access Control System	\$20,000
To better meet the changing needs of our community, a gate system is necessary to provide opportunities for residents to dispose of their yard waste while limiting access to village assets. The system would grant limited access to residents while...	
DPW Computer Replacement	\$14,000
Replacement of computers for Operations Superintendent and Mechanic. These computers allow record keeping and daily operation of the department of public works. Computers are used to manage daily operations through microsoft office 365 and...	
DPW Ellsworth Park Pavilion Roof Replacement	\$30,000
Previous renovations on the Ellsworth Park Pavilion took place in 2007, almost 15 years ago. The roof of the Pavilion has experienced wear over those years, with repairs being necessary to maintain the structure.	
DPW Municipal Water Connection to Ellsworth Park	\$30,000
Connection to City Water for the Ellsworth Park Pavilion. The lateral at King Road would be brought across Ellsworth Lane to Ellsworth Park. The water connection would serve 3 toilets, a urinal, 3-4 sinks, and a hose spigot which is rarely used....	
DPW Historic Lion Gates Reconstruction	\$75,000
The main posts holding the Lions at Fairy Chasm and Lake Drive are experiencing structural issues as well as the Lion's themselves. Concrete and stone work will need to be completed to restore the Historical landmark which requires special...	
DPW Single Axle Utility Trailer	\$4,000
Single axle smaller utility trailer used for moving utility terrain vehicles and restoration materials from place to place throughout the village. Replacement of existing trailer due to normal wear and tear caused by the use of the trailer.	
DPW Back Up Garbage Truck/Special Pick Up Truck	\$100,000
This truck has two main purposes. It is used as a truck to complete special pick-ups throughout the community. Its main purpose is to serve as a back up to the automated garbage truck in case of mechanical failure to still ensure of..	
DPW Hand Held Concrete Saw	\$1,500
This concrete saw is used to cut concrete and asphalt for removal to gain access to infrastructure. This saw can be used in place of the large road saw if a small section needs to be excavated in a roadway.	
DPW Topping Chainsaw	\$1,000
Replacement topping saw for DPW tree removal and tree care. This is the most used chainsaw in the DPW fleet. This saw is light weight and maneuverable for safe tree removal and trimming.	
DPW Portable Generator	\$2,100
This is a portable generator used for various tasks associated to the DPW. This generator provides portable compact power for projects while working on the sanitary sewer system, stormwater projects, building maintenance and other areas where...	
DPW Small Portable Applicator Tank	\$1,200
This tank is used for the application of herbicides or pesticides on an as-needed basis. This unit would be a drop in, to the UTV vehicles used by the Department of Public works to reach off-road locations and tight areas, maintaining a compact...	
DPW Mid Size Chainsaw	\$1,000
Replacement mid-size chainsaw. This is the second most used saw in the DPW fleet. It is used for felling trees and tree trimming.	

DPW Water Tank and Pump **\$4,500**

Replacement water and pump. This unit is used for various tasks throughout the village It is used after the trees in the adopt a tree program have been planted, it is used to water newly planted grass after restorations, and it is used with the...

DPW Skid Steer Bucket **\$1,000**

Over time, skid steer buckets wear out from normal day to day use. This request is to replace scheduled, worn-out skid steer buckets. These buckets are used for general aggregate movement and grading.

DPW Patrol Truck/Hook Truck **\$850,000**

Routine replacement of patrol trucks by the department of public works. A new patrol truck will be used as a replacement for Unit 2178 and be used as a leaf truck, snow plow, and dump truck for stormwater and sanitary projects. The new truck...

DPW Large Volume Air Compressor **\$15,000**

Current unit is from 1961. The new unit would be pallet or trailer mounted large volume air compressor. This compressor is used for various tasks around the village. It is used to blow out cracks in the streets prior to filling them with tar, on...

Total: \$10,988,841

DEBT

Government-wide Debt Overview

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.

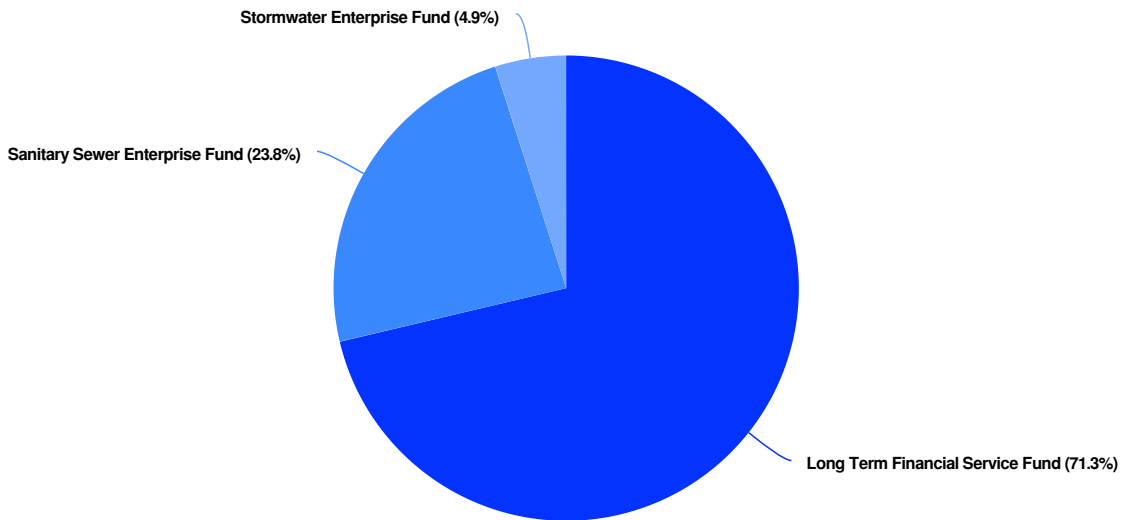


\$1,283,222

-\$49,738 (-3.73% vs. 2021 year)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2020, was \$31,892,110. Total general obligation debt outstanding at the end of 2020 was \$9,207,909 which is 29% of the debt limit. Of the Village's debt, .04% of the total relates to the North Shore Fire Department borrowing.

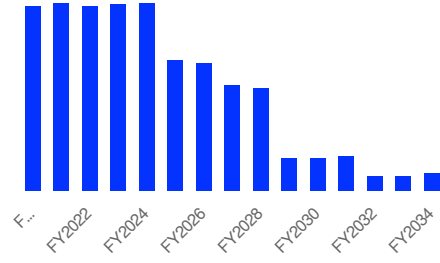
Debt by Fund



	FY2021	FY2022	% Change
All Funds	Actual	Actual	
Sanitary Sewer Enterprise Fund	\$309,947	\$304,955	-1.6%
Stormwater Enterprise Fund	\$64,430	\$63,174	-1.9%
Long Term Financial Service Fund	\$958,583	\$915,093	-4.5%
Total All Funds:	\$1,332,959	\$1,283,222	-3.7%

Sanitary Sewer Enterprise Fund

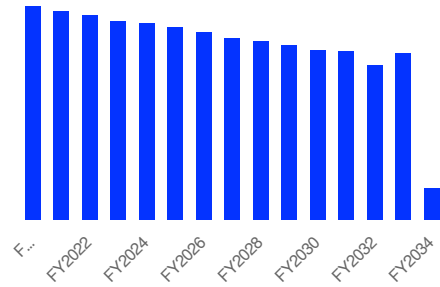
Sanitary Sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer Utility.



	FY2021	FY2022	% Change
Sanitary Sewer Enterprise Fund	Actual	Actual	
Sanitary Sewer Enterprise Fund	\$309,947	\$304,955	-1.6%
Total Sanitary Sewer Enterprise Fund:	\$309,947	\$304,955	-1.6%

Stormwater Enterprise Fund

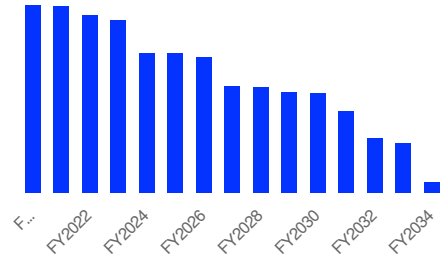
Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.



	FY2021	FY2022	% Change
Stormwater Enterprise Fund	Actual	Actual	
Stormwater Enterprise Fund	\$64,430	\$63,174	-1.9%
Total Stormwater Enterprise Fund:	\$64,430	\$63,174	-1.9%

Long Term Financial Service 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.



	FY2020	FY2021	% Change
Long Term Financial Service Fund	Actual	Actual	FY2021 vs FY2022
Long Term Financial Service Fund	\$967,112	\$958,583	\$0
Total Long Term Financial Service Fund:	\$967,112	\$958,583	0%

Debt Levy Stabilization Account

In 2007, the Village created a Debt Levy Stabilization account to be used to level out the years when the debt service schedule would peak. Currently, the account has a balance remaining of \$418,272.

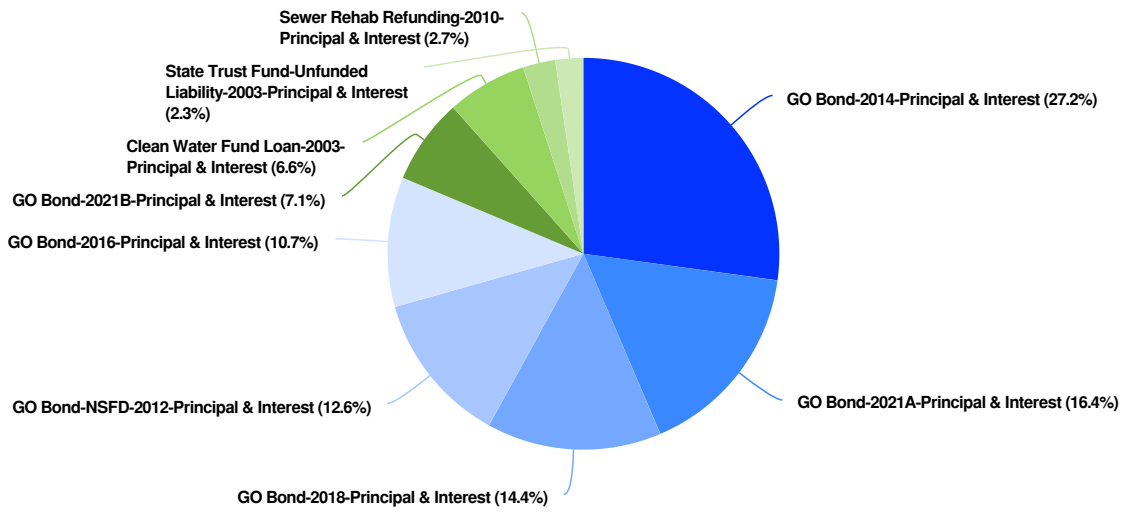
Debt Snapshot



\$1,283,222

-\$49,738 (-3.73% vs. 2021 year)

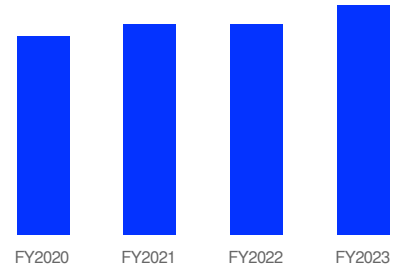
Debt by Type



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Debt	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
State Trust Fund- Unfunded Liability- 2003- Principal & Interest	\$28,689	\$30,466	\$30,466	\$33,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GO Bond- NSFD- 2012- Principal & Interest	\$173,395	\$170,515	\$167,315	\$168,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Clean Water Fund Loan- 2003- Principal & Interest	\$87,792	\$87,770	\$87,747	\$87,724	\$87,701	\$0	\$0	\$0	\$0	\$0	\$0
GO Bond- 2014- Principal & Interest	\$471,212	\$367,500	\$360,500	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sewer Rehab Refunding- 2010- Principal & Interest	\$37,318	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	\$0	\$0	\$0	\$0
GO Bond- 2016- Principal & Interest	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	\$0	\$0	\$0	\$0
GO Bond- 2018- Principal & Interest	\$231,015	\$230,990	\$191,415	\$211,990	\$241,665	\$250,590	\$244,290	\$247,840	\$246,165	\$121,218	\$122,990
GO Bond- 2021A- Principal & Interest	\$0	\$0	\$217,630	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	\$285,080	\$289,880
GO Bond- 2021B- Principal & Interest	\$0	\$0	\$93,813	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	\$357,013	\$350,413
Total Debt:	\$1,166,521	\$1,063,271	\$1,326,390	\$1,367,262	\$1,198,058	\$1,126,873	\$1,107,363	\$959,483	\$892,308	\$763,311	\$763,283

State Trust Fund-Unfunded Liability-2003-Principal & Interest

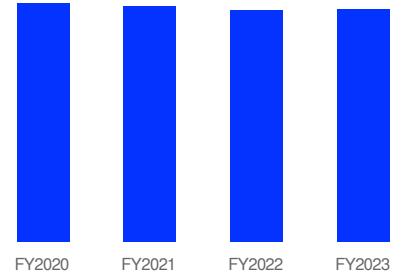
This debt issuance was to pay off the unfunded pension liability in 2003. The final maturity date of the bonds is March 2023.



	FY2020	FY2021	FY2022	FY2023	% Change
State Trust Fund-Unfunded Liability-2003-Principal & Interest	Actual	Actual	Actual	Actual	FY2021 vs FY2022
State Trust Fund-Unfunded Liability-2003-Principal & Interest	\$28,689	\$30,466	\$30,466	\$33,361	0%
Total State Trust Fund-Unfunded Liability-2003-Principal & Interest:	\$28,689	\$30,466	\$30,466	\$33,361	0%

GO Bond-NSFD-2012-Principal & Interest

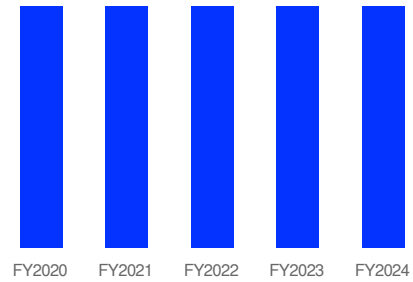
This debt issuance was borrowed on behalf of the North Shore Fire Department for advanced refunding of the 2003 General Obligation Fire Department Bonds. The final maturity date of the bonds is August 2023.



	FY2020	FY2021	FY2022	FY2023	% Change
GO Bond-NSFD-2012-Principal & Interest	Actual	Actual	Actual	Actual	FY2021 vs FY2022
GO Bond-NSFD-2012-Principal & Interest	\$173,395	\$170,515	\$167,315	\$168,795	-1.9%
Total GO Bond-NSFD-2012-Principal & Interest:	\$173,395	\$170,515	\$167,315	\$168,795	-1.9%

Clean Water Fund Loan-2003-Principal & Interest

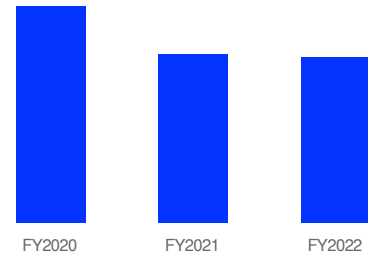
This debt issuance was issued to fund projects for the Village's sewer system and reduce infiltration and inflow. The final maturity date of the bonds is May 2024.



	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Clean Water Fund Loan-2003-Principal & Interest	Actual	Actual	Actual	Actual	Actual	FY2021 vs FY2022
Clean Water Fund Loan-2003-Principal & Interest	\$87,792	\$87,770	\$87,747	\$87,724	\$87,701	0%
Total Clean Water Fund Loan-2003-Principal & Interest:	\$87,792	\$87,770	\$87,747	\$87,724	\$87,701	0%

GO Bond-2014-Principal & Interest

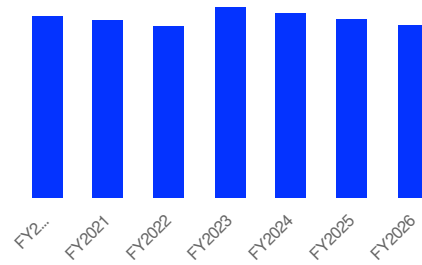
This debt issuance was used for street improvement projects, a public works building, sewerage and stormwater system projects, parks and public grounds projects and refunding of 2005 General Obligation Bonds. The final maturity date of the bonds is December 2022.



	FY2021	FY2022	% Change
GO Bond-2014-Principal & Interest	Actual	Actual	FY2021 vs FY2022
GO Bond-2014-Principal & Interest	\$367,500	\$360,500	-1.9%
Total GO Bond-2014-Principal & Interest:	\$367,500	\$360,500	-1.9%

Sewer Rehab Refunding-2010-Principal & Interest

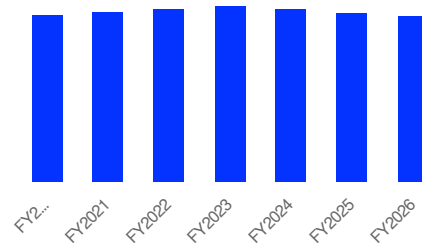
This debt issuance was used to refund previous Sewer Bonds. The final maturity date of the bonds is March 2026.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
Sewer Rehab Refunding-2010-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY2021 vs FY2022
Sewer Rehab Refunding-2010-Principal & Interest	\$37,318	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	-2.7%
Total Sewer Rehab Refunding-2010-Principal & Interest:	\$37,318	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	-2.7%

GO Bond-2016-Principal & Interest

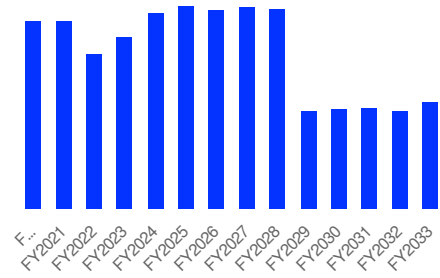
This debt issuance was used to finance street projects and Department of Public Works equipment. The final maturity date of the bonds is March 2026.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
GO Bond-2016-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	FY2021 vs FY2022
GO Bond-2016-Principal & Interest	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	1.8%
Total GO Bond-2016-Principal & Interest:	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	1.8%

GO Bond-2018-Principal & Interest

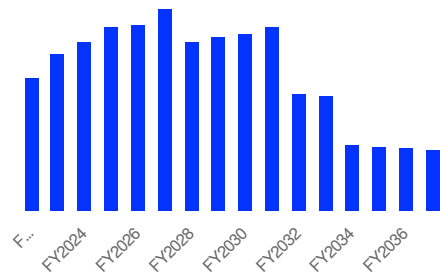
This debt issuance was used for street improvement projects, sewerage and stormwater projects, and a garbage disposal truck. The final maturity date of the bonds is March 2033.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032
GO Bond-2018-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
GO Bond-2018-Principal & Interest	\$231,015	\$230,990	\$191,415	\$211,990	\$241,665	\$250,590	\$244,290	\$247,840	\$246,165	\$121,218	\$122,990	\$124,529	\$124,529
Total GO Bond-2018-Principal & Interest:	\$231,015	\$230,990	\$191,415	\$211,990	\$241,665	\$250,590	\$244,290	\$247,840	\$246,165	\$121,218	\$122,990	\$124,529	\$124,529

GO Bond-2021A-Principal & Interest

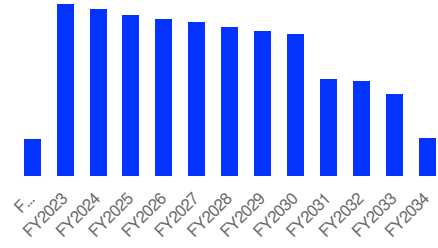
This debt issuance was used for street improvement projects, sewerage and stormwater projects and refunding of previous 2011 debt. The final maturity date of the bonds is November 2037.



	FY2022
GO Bond-2021A-Principal & Interest	Actual
GO Bond-2021A-Principal & Interest	\$217,630
Total GO Bond-2021A-Principal & Interest:	\$217,630

GO Bond-2021B-Principal & Interest

This debt issuance was for refunding of previous 2014 debt. The final maturity date of the bonds is December 2034.



	FY2022
GO Bond-2021B-Principal & Interest	Actual
GO Bond-2021B-Principal & Interest	\$93,813
Total GO Bond-2021B-Principal & Interest:	\$93,813

Debt Tables

State Trust Fund Debt 2003

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2022	29,000.00	3,100.55	32,100.55
3/15/2023	30,058.00	1,578.05	31,636.05
	59,058.00	4,678.60	63,736.60

Clean Water Fund Loan 2003

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan DATED AUGUST 26, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2022	82,716.91	3,004.33	85,721.24
11/1/2022	-	2,026.20	2,026.20
5/1/2023	84,673.16	2,026.20	86,699.36
11/1/2023	-	1,024.94	1,024.94
5/1/2024	86,675.69	1,024.94	87,700.63
	254,065.76	9,106.61	263,172.37

Sewer Rehab Debt 2010

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2022	30,000.00	2,946.25	32,946.25
9/1/2022		2,458.75	2,458.75
3/1/2023	35,000.00	2,458.75	37,458.75
9/1/2023		1,890.00	1,890.00
3/1/2024	35,000.00	1,890.00	36,890.00
9/1/2024		1,260.00	1,260.00
3/1/2025	35,000.00	1,260.00	36,260.00
9/1/2025		630	630
3/1/2026	35,000.00	630	35,630.00
	170,000.00	15,423.75	185,423.75

NSFD GO Bond 2012

\$1,605,000 GO BOND NSFD DATED APRIL 26, 2012 North Shore Fire Department JP MORGAN			
DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2022	-	3,657.50	3,657.50
8/1/2022	160,000.00	3,657.50	163,657.50
2/1/2023	-	1,897.50	1,897.50
8/1/2023	165,000.00	1,897.50	166,897.50
	325,000.00	11,110.00	336,110.00

GO Bond 2016

\$1,035,000 GO Series 2016A Dated 6/29/2016			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2022	130,000.00	6,700.00	136,700.00
9/1/2022		5,400.00	5,400.00
3/1/2023	135,000.00	5,400.00	140,400.00
9/1/2023		4,050.00	4,050.00
3/1/2024	135,000.00	4,050.00	139,050.00
9/1/2024		2,700.00	2,700.00
3/1/2025	135,000.00	2,700.00	137,700.00
9/1/2025		1,350.00	1,350.00
3/1/2026	135,000.00	1,350.00	136,350.00
	670,000.00	33,700.00	703,700.00

GO Bond 2018

\$2,440,000 General Obligation Bonds, Series 2018 A Dated 5/3/2018			
DATE	PRINCIPAL	INTEREST	TOTAL
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
	1,930,000.00	325,642.50	2,255,642.50

GO Bond 2021A

\$3,160,000 General Obligation Bonds, Series 2021 A			
Dated 4/1/2021			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2022		36,315.00	36,315.00
11/1/2022	145,000.00	36,315.00	181,315.00
5/1/2023		34,140.00	34,140.00
11/1/2023	190,000.00	34,140.00	224,140.00
5/1/2024		31,290.00	31,290.00
11/1/2024	215,000.00	31,290.00	246,290.00
5/1/2025		28,065.00	28,065.00
11/1/2025	245,000.00	28,065.00	273,065.00
5/1/2026		24,390.00	24,390.00
11/1/2026	255,000.00	24,390.00	279,390.00
5/1/2027		20,565.00	20,565.00
11/1/2027	290,000.00	20,565.00	310,565.00
5/1/2028		16,215.00	16,215.00
11/1/2028	245,000.00	16,215.00	261,215.00
5/1/2029		12,540.00	12,540.00
11/1/2029	260,000.00	12,540.00	272,540.00
5/1/2030		9,940.00	9,940.00
11/1/2030	270,000.00	9,940.00	279,940.00
5/1/2031		8,185.00	8,185.00
11/1/2031	285,000.00	8,185.00	293,185.00
5/1/2032		6,190.00	6,190.00
11/1/2032	180,000.00	6,190.00	186,190.00
5/1/2033		4,795.00	4,795.00
11/1/2033	180,000.00	4,795.00	184,795.00
5/1/2034		3,400.00	3,400.00
11/1/2034	100,000.00	3,400.00	103,400.00
5/1/2035		2,575.00	2,575.00
11/1/2035	100,000.00	2,575.00	102,575.00
5/1/2036		1,750.00	1,750.00
11/1/2036	100,000.00	1,750.00	101,750.00
5/1/2037		875.00	875.00
11/1/2037	100,000.00	875.00	100,875.00
	3,160,000.00	482,460.00	3,642,460.00

GO Debt 2021B

\$3,490,000 GO Corporate Bonds, Series 2021B			
Dated April 1, 2021			
DATE	PRINCIPAL	INTEREST	TOTAL
6/1/2022		34,406.25	34,406.25
12/1/2022	25,000.00	34,406.25	59,406.25
6/1/2023		34,156.25	34,156.25
12/1/2023	355,000.00	34,156.25	389,156.25
6/1/2024		30,606.25	30,606.25
12/1/2024	350,000.00	30,606.25	380,606.25
6/1/2025		27,106.25	27,106.25
12/1/2025	345,000.00	27,106.25	372,106.25
6/1/2026		23,656.25	23,656.25
12/1/2026	340,000.00	23,656.25	363,656.25
6/1/2027		20,256.25	20,256.25
12/1/2027	340,000.00	20,256.25	360,256.25
6/1/2028		16,856.25	16,856.25
12/1/2028	335,000.00	16,856.25	351,856.25
6/1/2029		13,506.25	13,506.25
12/1/2029	330,000.00	13,506.25	343,506.25
6/1/2030		10,206.25	10,206.25
12/1/2030	330,000.00	10,206.25	340,206.25
6/1/2031		7,318.75	7,318.75
12/1/2031	225,000.00	7,318.75	232,318.75
6/1/2032		5,237.50	5,237.50
12/1/2032	225,000.00	5,237.50	230,237.50
6/1/2033		3,043.75	3,043.75
12/1/2033	195,000.00	3,043.75	198,043.75
6/1/2034		1,045.00	1,045.00
12/1/2034	95,000.00	1,045.00	96,045.00
	3,490,000.00	454,802.50	3,944,802.50

APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$6.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.

Glossary