



Village of Bayside
9075 N Regent Road
Finance & Administration Committee
November 1, 2022
Village Board Room, 4:00pm

PUBLIC SAFETY COMMITTEE AGENDA

PLEASE TAKE NOTICE that a meeting of the Village Finance & Administration Committee will be held at Bayside Village Hall, 9075 North Regent Road, Bayside, Wisconsin at the above noted time and date, at which the following items of business will be discussed and possibly acted upon:

I. CALL TO ORDER and ROLL CALL

II. BUSINESS

A. Discussion/recommendation on the 2023 proposed budget.

1. General Fund
2. Public Safety Communications Fund
3. Public Safety Capital Fund
4. Public Safety Communications Capital Fund

B. Discussion/recommendation on 2023-2043 Capital Improvement Program.

III. ANY OTHER BUSINESS AS MAY PROPERLY COME BEFORE THE COMMITTEE

IV. ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. Contact Village Hall at 414-206-3915. It is possible that members of and possibly a quorum of members of other Boards, Commissions, or Committees of the Village including in particular the Board of Trustees may be in attendance in the above stated meeting to gather information; no action will be taken by any other Boards, Commissions, or Committees of the Village except by the Board, Commission, or Committee noticed above. Agendas and minutes are available on the Village website (www.baysidewi.gov)

Village of Bayside, Wisconsin Fiscal Year 2023 Budget

 background-image

Proposed Version

Last updated 10/26/22

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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.
 - Public Outreach
 - Digital Marketing
 - Customer Service

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

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

VILLAGE OF BAYSIDE

BAYSIDE'S VISION

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

BAYSIDE'S 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 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.

- Public Outreach
- Digital Marketing
- Customer Service

SERVICE EXCELLENCE

Provide solution-based innovative services.

- Performance Management
- Innovative Advancement
- Employee Development

SUSTAINABLE RESILIENCE

Provide environmental stewardship and promote future resilience.

- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

2023 Core Staff Values

CORE VALUES

- **Integrity**
 - Uphold the highest work ethic
 - Be open, honest, and accountable
 - Demonstrate fiscal responsibility
- **Respect**
 - Treat everyone fairly
 - Honor diverse views and backgrounds
 - Empower people to do their best
- **Innovation**
 - Build on success and failures
 - Encourage creativity
 - Promote continuous improvement
- **Excellence**
 - Provide outstanding service
 - Support professional development
 - Lead by example
- **Collaboration**
 - Foster teamwork
 - Seek consensus
 - Communicate openly and positively
- **Celebration**
 - Recognize accomplishments
 - Create an enjoyable workplace
 - Balance family and work



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.



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.



Dan Rosenfeld

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



Elizabeth Levins

Trustee Levins was elected to the Village Board as a Trustee in 2022.



Village Board and Committees

Village Board of Trustees

Eido Walny, President

Mike Barth
Margaret Zitzer

Darren Fisher
Dan Rosenfeld

Bob Rudman
Elizabeth Levins

Finance & Administration Committee

Mike Barth, Chair
Darren Fisher
Bob Rudman
Josh Roling
Kavin Tadamrongwanish

Public Safety Committee

Margaret Zitzer, Chair
Mike Barth
Darren Fisher
Matthew Buerosse
Jamieson Krampf

Public Works Committee

Bob Rudman, Chair
Margaret Zitzer
Liz Levins
Indalecio Artega-Derenne
Penny Goldman

Architectural Review Committee

Marisa Roberts, Chair
Mike Barth, Trustee Liaison
Anthony Aiello
John Krampf
Daniel Zitzer
Brittany Jackson (Alternative)
Kelly Marrazza (Alternative)

Board of Review

Robb DeGraff
Mike Barth
Matthew Buerosse
Tom Houck
Rachel Safstrom
Kavin Tadamrongwanish (Alternative)
Dan Rosenfeld (Alternative)

Board of Zoning Appeals

Max Dickman, Chair
Barry Chaet
Darren Fisher
Ben Minken
Amy Krier
Eido Walny (Alternate)
Tom Houck (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
Marisa Roberts
Roger Arteaga-Derenne
Ari Friedman
Edward Harris
Mike Barth
John Krampf

Village Staff

Andrew Pederson, Village Manager

Administrative Services

Rachel Safstrom, Director
Leah Hofer, Assistant to the Village Manager
Madeline Moltzan, Deputy Clerk/Treasurer
Gina Vlach, Fellow

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

Building Inspector

SAFEbuilt, Inc.

North Shore Health

Becky Rowland, Health Director

North Shore Fire/Rescue

Robert Whitaker, Chief

North Shore Library

Rhonda Gould, Director
Heidi Muehlhausen, Library Assistant II
Haley Samuelson, Head of Adult Services
Maren Hagman Rhomberg, Adult Services Librarian I
Alecia Perkins, Adult Services Librarian I
Amanda Caivano, Head of Youth Services
Christine Rickabaugh, Youth Services Librarian
Nicole Maher, Youth Services Librarian
Heather Ryan, Youth Services Librarian
Ann Powers, Substitute Librarian
Catherine Hanson, Substitute Librarian
Carol Crowley, Circulation Aide
Mary Celi, Circulation Aide
Mary Poehlman, Circulation Aide
Anne Harrington, Circulation Aide
Greta Longreen, Circulation Aide
Christine Kuramoto, Circulation Aide
Mary Ann Schalk, Circulation Aide
Dale Shuster, Circulation Aide
Chris Stone, Circulation Aide
Noreen Paul, Circulation Aide
Susan Pringle, Circulation Aide
Carolyn Curran, Circulation Aide
Randee Waxman, Technical Services Aide
Su Jou, Shelver
Erica Kallas, Shelver
Kerry Hoey, Shelver
Ann McCormick, Shelver

LX Club

Arlene Evans, Coordinator

Dispatch/Information Technology

Liane Scharnott, Director
Mandy Majors, Deputy Director
Rich Foscatto, IT Manager
David Haley, IT Enterprise Manager
Tom Dalcher, IT System Analyst
Zachary Mathews, 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
Ruben Pieper, Dispatcher
Eric Poulsen, Dispatcher
Jordan Trevisan, Dispatcher
Dion Peregoy, Dispatcher
Marius Brown, Dispatcher

Municipal Court

Mary Bersch, Court Clerk (City of Glendale)

Police

Tom Liebenthal, Chief
Cory Fuller, Lieutenant
Gina Kleebea, Lieutenant
Michael Klawitter, Lieutenant
Ryan Bowe, Officer
David Bunting, Officer
James Dills, Officer
Sarah Kadulski, Officer
Christopher Janssen, Officer
Randy Santarelli, Officer
Zachary Bell, Officer
Karen Frailing, Administrative Assistant

Public Works

Shane Albers, Operations Superintendent
Emma Baumgartner, Operations Assistant
Chad Call, Technician
Jason Fischer, Technician
Scott Matusewic, Technician
Michael Wied, Technician



2023 Executive Budget Transmittal Letter

Andrew K. Pederson, Village Manager

Member of the Village Board and Citizens of Bayside,

Our world has changed significantly since March 2020. These past 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 challenges on issues of race, justice, equity, mental health, and civility.

In addition, continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, continue to intensify and impact us ever so greatly within the boundaries of our community. These factors are now coupled with continued economic uncertainty, supply chain issues, inflationary pressures, limited revenue alternatives and State revenue limitations, and unprecedented changes in the labor market and workforce.

The federal and state governments have tried to enact policies and provide economic relief that provides answers to problems and reduces the overall impact of this pandemic. Local governments, however, have been tasked with the challenge of managing the impact 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 these past few years do not cease or terminate on December 31, 2022. They will be with us, near and far, for a period of time; and we must address, adjust, and change as we get ready for 2023 and beyond.

In developing this Fiscal Year 2023 (FY23) 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 FY23 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face economic ambiguities entering 2023.

The FY23 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, green infrastructure projects, implementation of Next Generation 911 dispatch technology, DPW equipment, as well as vehicles and equipment for the Police Department and North Shore Fire Department.

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2021 and August 31, 2022, the State's Consumer Price Index was 7.7%. Coupled with the Village's net new construction of 0.43%, the Village's "total budget growth limit" is 8%. While ERP would allow for an 8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .43% for net new construction, plus a North Shore Fire Department and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$248,000, the amount of State Shared Revenue and ERP monies allocated to the Village has been reduced by 4.8%.

Despite these competing challenges, the cost of operating the Village government in 2023 is .1% higher than 2022. The continued implementation of the Village's 2018-2023 Long-Term Financial Plan allows the Village to maintain the same level of high quality services in 2023.

The 2023 Village budget is compliant with the State's Levy Limits and Expenditure Restraint Program as well as incorporates the Village's five (5) strategic values:

- 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 2023 budget includes:

- Overall property tax levy is \$4,790,251, an increase of 2.68%, from 2022.
 - Since 2017,
 - Overall property tax levy has increased 6.83%.
 - Consumer Price Index has increased 18.8%.
 - Since 2012,
 - Overall property taxes have increased by 9.36%
 - Consumer Price Index has increased by 26.47%.
- Utilizes statutory levy limit increases of:
 - Net new construction of \$19,886.
 - Reduction of Personal Property Aid of \$1,738.
 - Joint Fire Department levy exemption of \$24,662.
 - Debt Service exemption of \$80,184.
- The 2.68% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service.
- The tax (mill) rate for 2023 decreases by 11.1% from \$6.74/\$1,000 to \$5.99/\$1,000.
- Overall expenditure plan of \$12,182,750 is .1% more than the 2022 budget.
- 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 43.2% of revenue comes from property taxes.
- The sanitary sewer user fee is \$518 in 2023, a \$1.08/month increase from 2022.
- The storm water management utility fee is \$258 in 2023, a \$.042/month increase from 2022.
- The average home is assessed at \$450,960 in 2023. That average home pays property taxes of \$2,701.49 per year for Village-provided services. Monthly, that equates to \$225.12, compared to \$224.10 in 2022, an increase of \$1.12 per month in 2023.
- Overall, the 2023 budget includes:
 - Maintaining existing village services and events,
 - Implementation of the 2018-2023 Village Long Term Financial Plan,
 - Replacing Stormwater Management electronic monitoring pump panel updates as well as mini-excavator for stormwater management ditching,
 - Constructing the east-side sanitary sewer relief and overflow sewer system,
 - Resurfacing numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
 - Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
 - Implementing grant funded technology and advanced warning systems for two crosswalks on Brown Deer Road at Regent Road and Pelham Parkway,

- Addressing stormwater management priorities, including Village Hall retention facility and drainage infrastructure adjacent to the UP Railroad,
 - Replacing directional street signage within the Village,
 - Implementing grant funded additional green technologies,
 - Expansion of Village IT related contractual services for the Village of Shorewood and Village of Brown Deer,
 - Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
 - Addressing various facility maintenance issues,
 - Replacing 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 \$2,997,287. Approximately \$2.7 million of this budget is funded by the other contracted communities.

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 service levels in FY23.

Andrew K. Pederson, Village Manager

Distinguished Budget Award

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2022. 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 2022 fiscal year. The award is valid for one year only. We believe the 2023 budget conforms to the program requirements and will be submitted to GFOA to determine eligibility for another award.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

**Village of Bayside
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morrill

Executive Director

Honors, Awards, and Recognitions

2022

- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Achievement in Financial Reporting
- Safest Communities in Wisconsin, #11
- Top Milwaukee Suburbs, #9
- Tree City USA
- Bird City USA
- Monarch City USA
- SolSmart Community, Gold
- Wisconsin Health Communities, Bronze
- NOAA StormReady Community

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

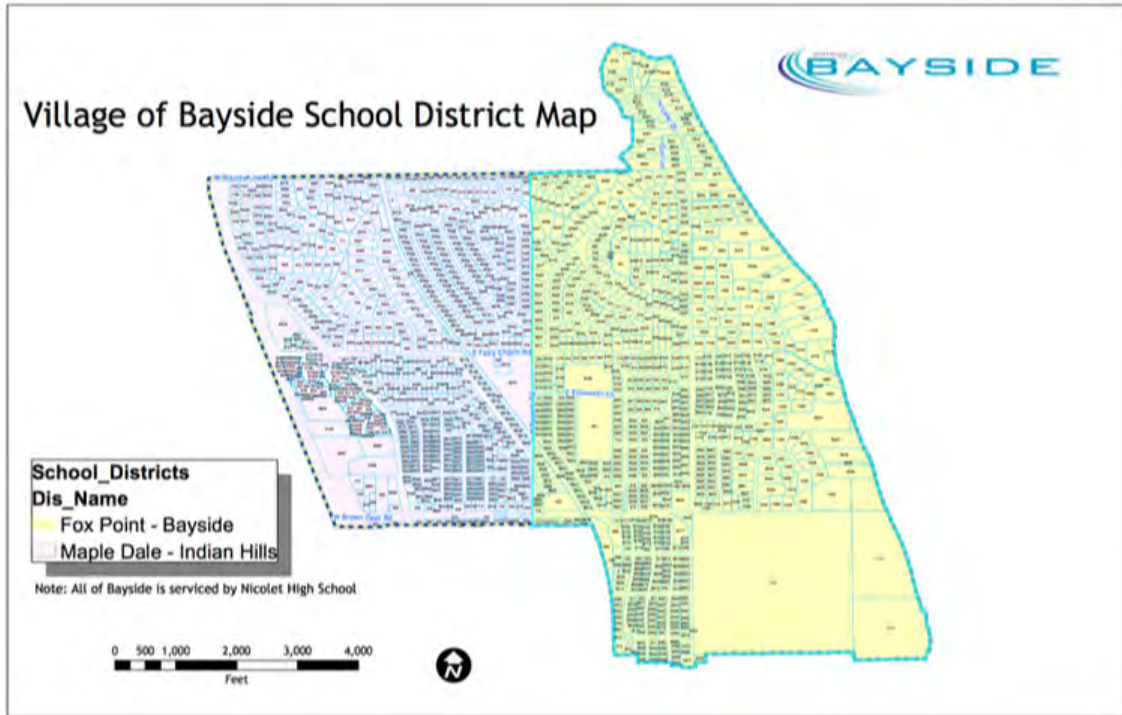
2014

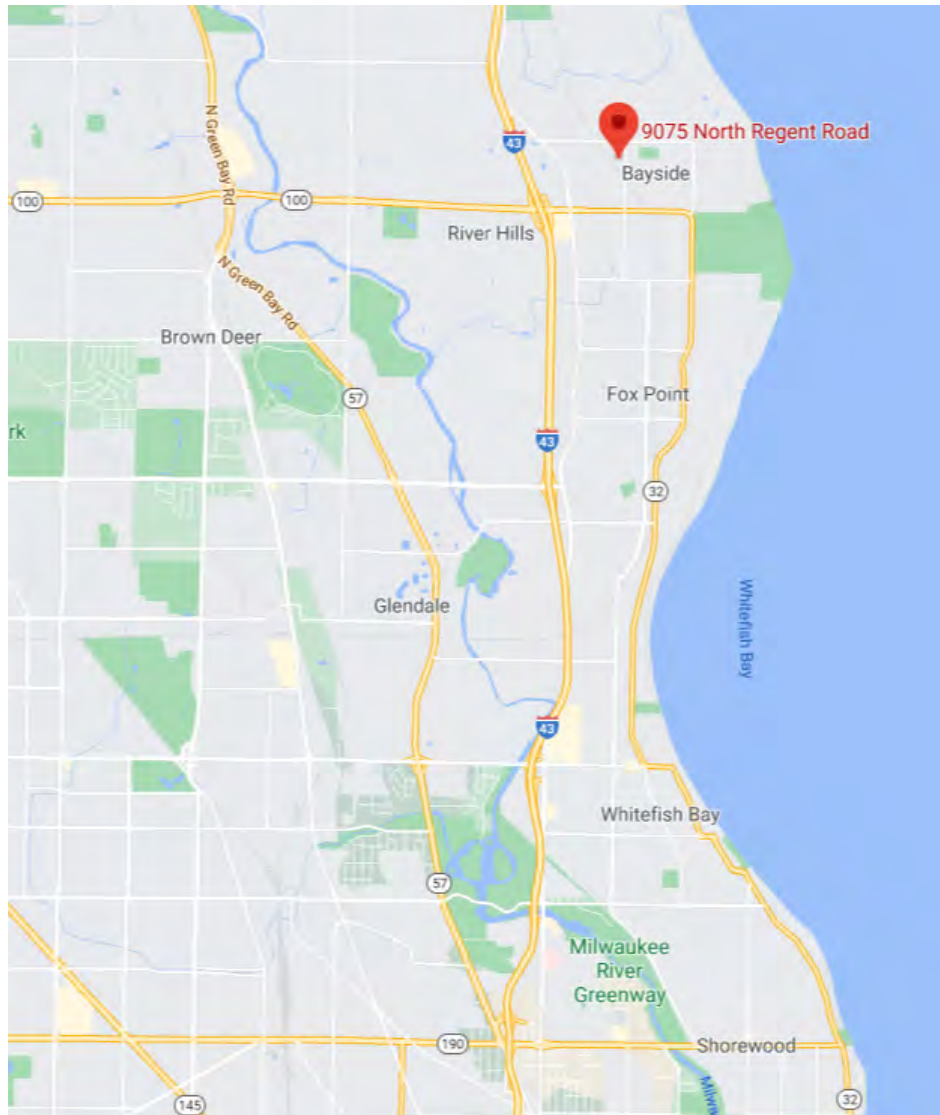
- International City/County Management Association (ICMA)
 - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
 - Distinguished Budget Presentation Award
 - Certificate of Excellence in Financial Reporting (CAFR)
- Tree City USA, Growth Award
- Bird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



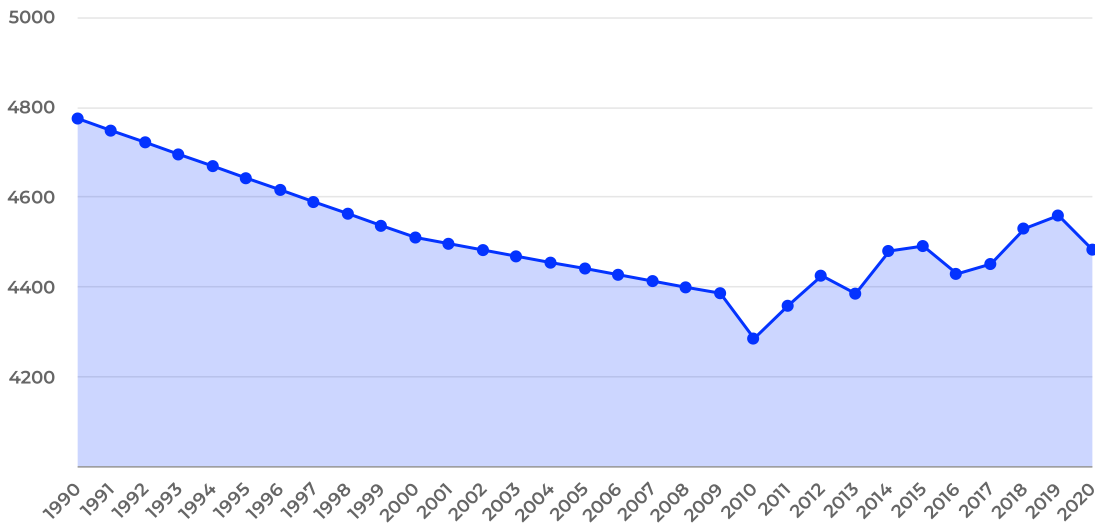
TOTAL POPULATION

4,482

▼ **1.7%**
vs. 2019

GROWTH RANK

1167 out of **1852**
Municipalities in Wisconsin



*Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



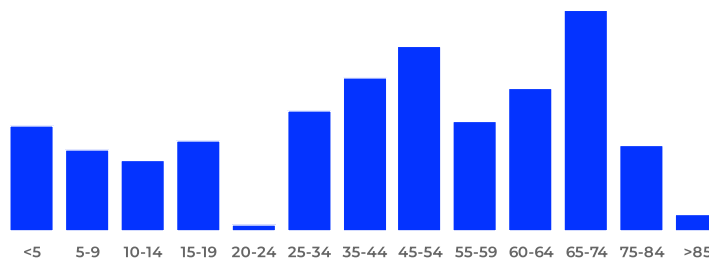
DAYTIME POPULATION

3,902

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 5-year estimates

POPULATION BY AGE GROUP



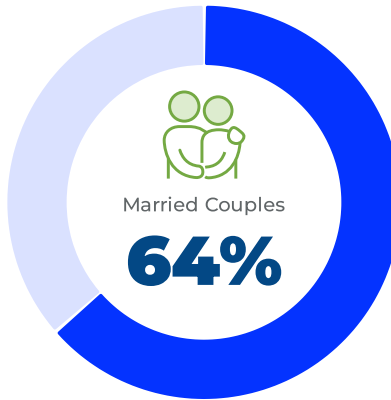
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

*Data Source: American Community Survey 5-year estimates

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.



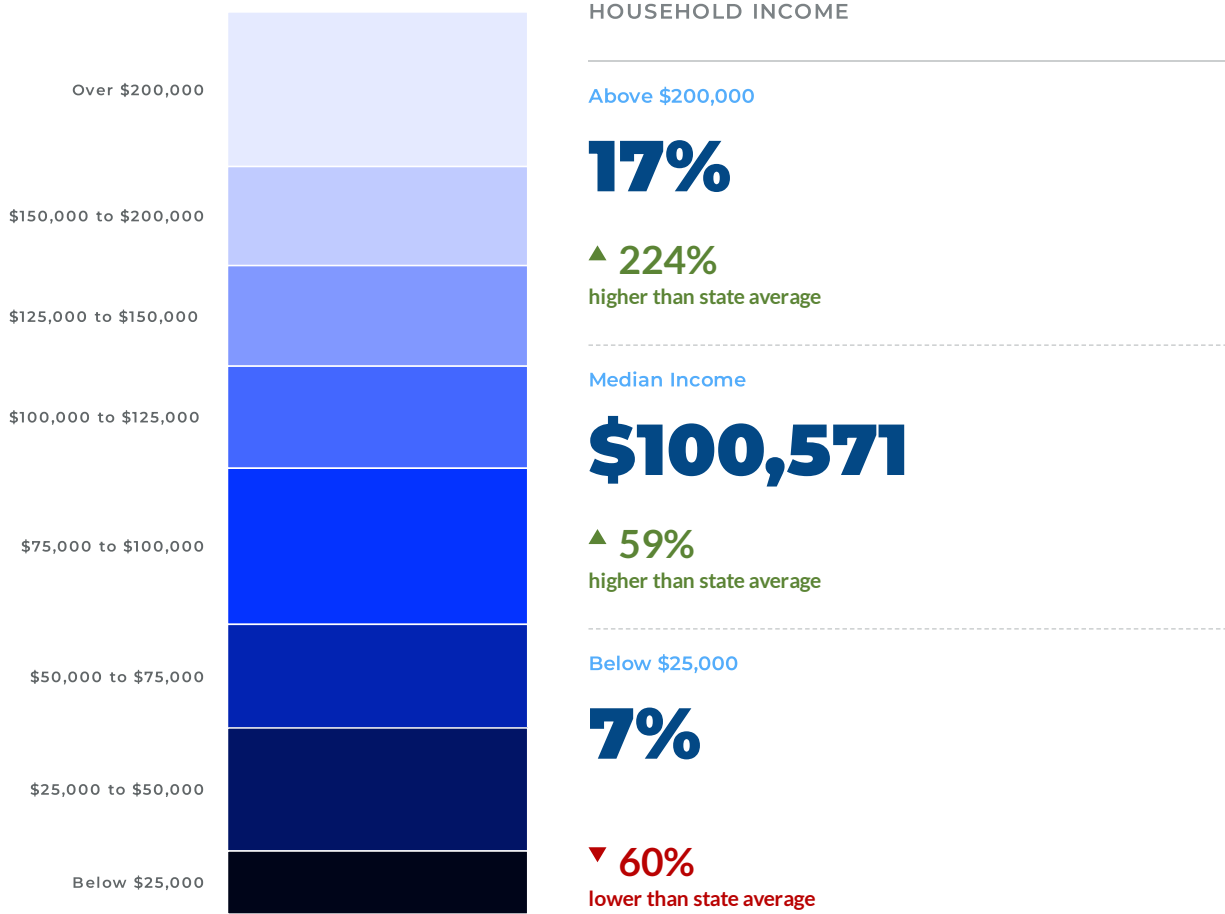
▲ 30%

higher than state average

** Data Source: Bayside, WI 2018*

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.

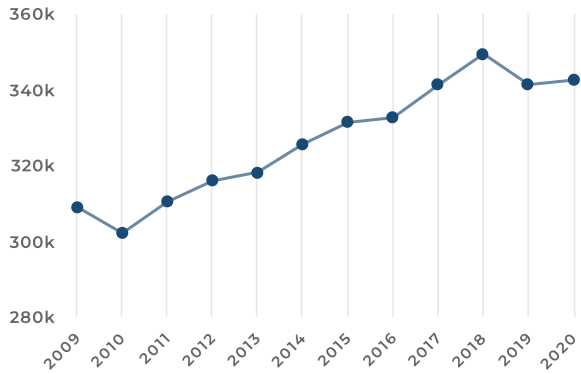


*Data Source: American Community Survey 5-year estimates

Housing Overview



2020 MEDIAN HOME VALUE
\$342,500



*Data Source: 2020 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.

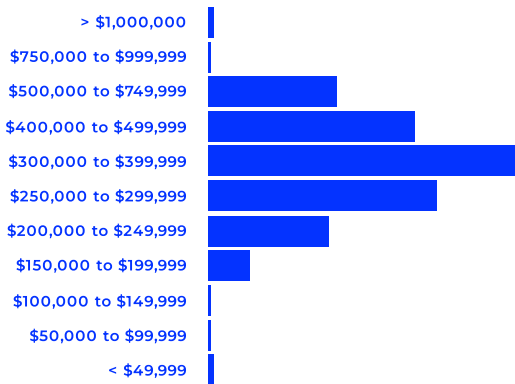
HOME OWNERS VS RENTERS

Bayside State Avg.



*Data Source: 2020 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: 2020 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 4,482 residents (2020 Census).
- Total population has decreased by 2.86%, or by 129 people, since 2000 (2000, 2010, and 2020 Census Data).
- Total of 1,899 households and families in Bayside (2020 Census).
- Average household size is 2.37 persons (2020 Census).
- Median age of a resident is 49 years old (2020 Census).
- 75.8% of residents live-in owner-occupied housing (2020 Census).
- Average home value is \$342,500 (2020 Census).
- Mean household income is \$82,930, while the median household income is \$100,571 (2020 Census).
- Per capita income is \$57,124 (2020 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

- 60.1% of residents are actively employed and only 1.8% are unemployed. The remaining 38.1% of residents are not in the labor force (2020 Census).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2022 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, 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 Communications 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 116 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 2022, there were 4,482 people living in approximately 1,625 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.

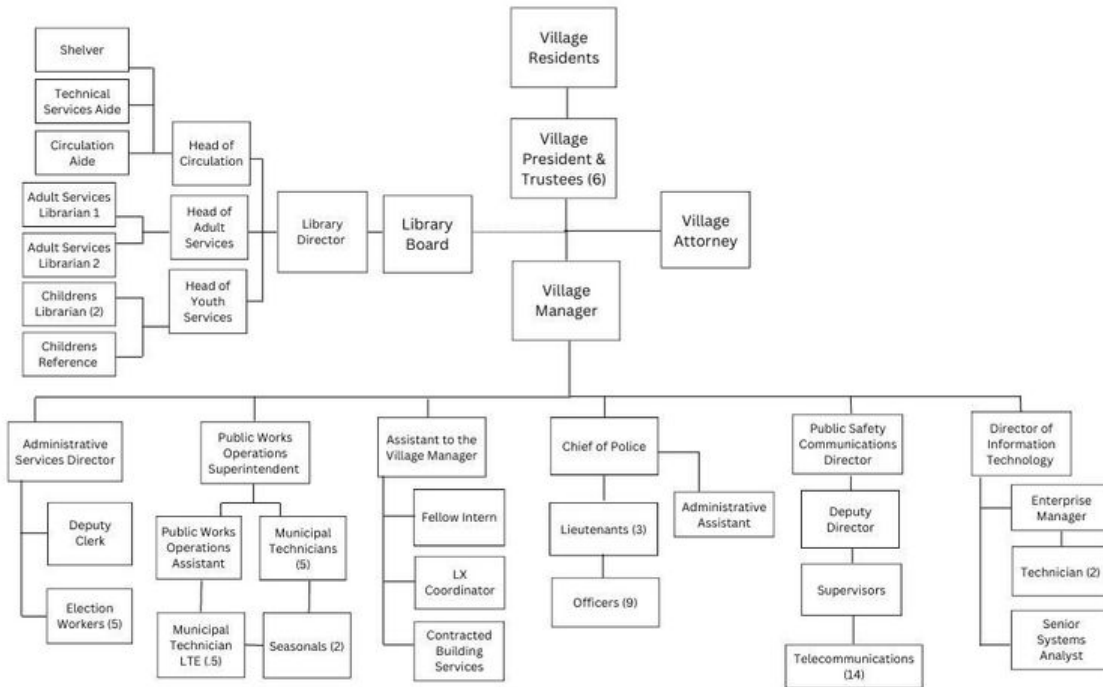
A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). 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 2022 to 2023, the Village's full-time employee equivalency increased by 1.4 FTE from 64.5 to 65.9.



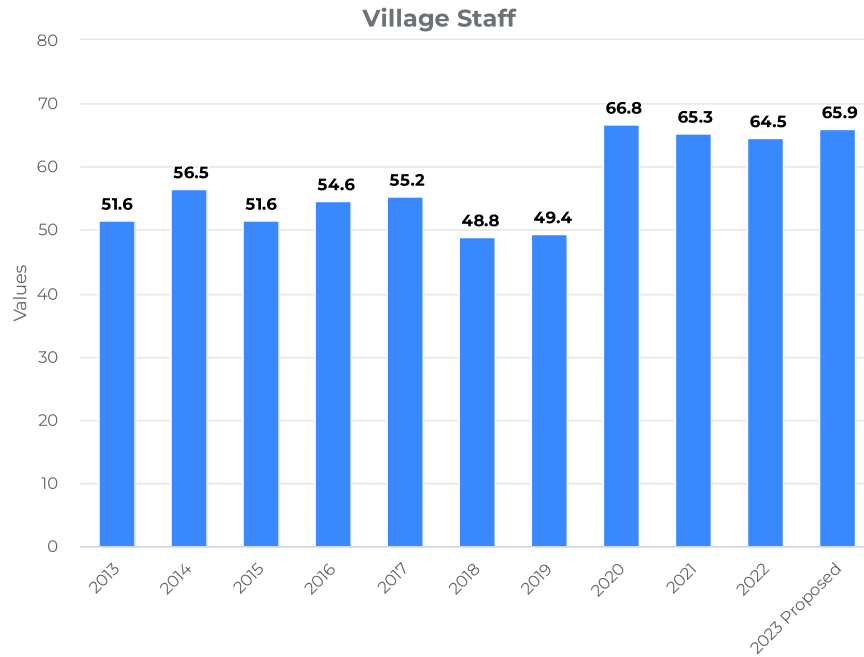
In addition to staff working for the Village, the Village also partners with various communities and organizations for additional services. For example, the Village utilizes the:

- North Shore Fire/Rescue and its 116 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 9.51 employees for public health services, and
- Milwaukee Area Domestic Animal Control Commission and its 30 employees for animal control services.

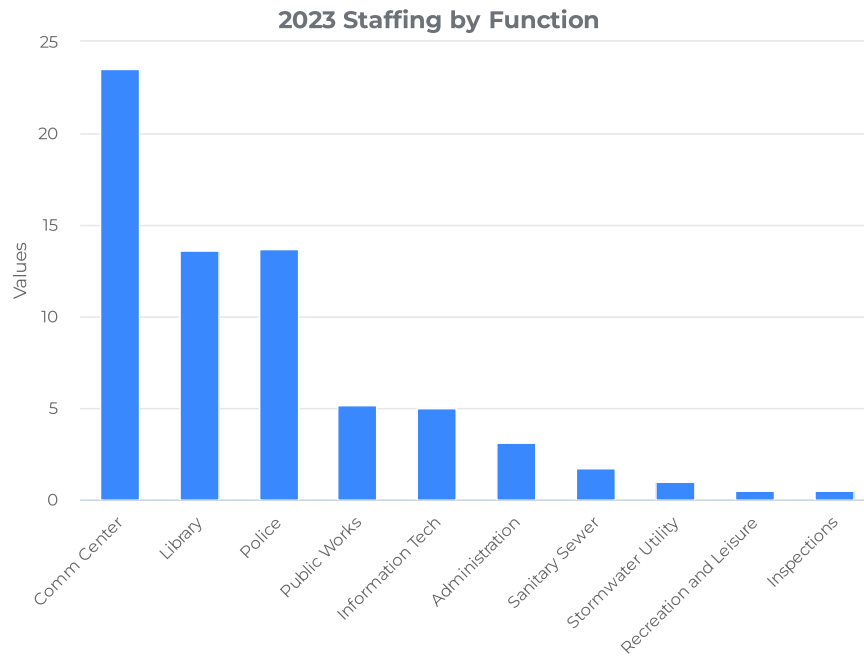
The Village also contracts for auditing, assessing, municipal court, legal, and building inspection services. More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through five Strategic Values. Each initiative, expenditure, and performance metric 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



2023 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, Brown Deer, North Shore Fire/Rescue

- Information Technology 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 financial audit with no new material weaknesses.
3. Develop 2023-2028 long-term financial plan.

B. Financial Stability

1. Identify \$300,000 in new revenue sources, operational savings, collaboration, grants, etc.
2. Scan and mitigate economic impacts, such as inflation, supply chain, pandemic impacts, etc.

3. Administer 2023 Budget and develop 2024 Budget.

C. Collaborative Service

1. Develop support coalition for joint public safety communication levy limit exemption.
2. Implement new technological service contracts with the villages of Brown Deer and Shorewood.
3. Administer Village responsibilities related to new Bayside Middle School construction and redevelopment opportunities.

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

A. Neighborhood Stability

1. Administer public and private property Adopt-A-Tree program and conduct right-of-way tree trimming projects.
2. Conduct, at minimum, one myBlue Neighborhood meeting in each sector.
3. Enhance proactive community standards and code enforcement.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Implement two new community events or programs.
3. Enhance active and passive recreational opportunities at Ellsworth Park.

C. Cooperative Partnerships

1. Collaborate with Schlitz Audubon Nature Center on Emerald Ash Borer mitigation.
2. Coordinate with Wisconsin DOT on I-43 reconstruction project.
3. Implement crosswalk safety initiatives through Transportation Alternatives Program (TAP) grant.

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

A. Public Outreach

1. Enhance department ride-along/sit-along programs, providing virtual alternatives.
2. Develop Bayside Communication Center branding and community engagement program.
3. Develop mobile accessible capital project webpages.

B. Digital Service

1. Implement integrated payment system into Access Bayside.
2. Develop service user surveys to measure department and operational performance.
3. Integrate myBlue and myCrew collaboration.

C. Residential Resources

1. Develop green infrastructure guide for residential and commercial properties.
2. Produce popular annual financial report (PAFR).
3. Create communication and engagement plan.

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

A. Performance Management

1. Receive ICMA Certificate of Excellence in Performance Management.
2. Maintain monthly departmental performance dashboards.
3. Utilize data to identify potential problems and timely service delivery.

B. Innovative Advancement

1. Examine implementation of Next Generation 911 services for BCC.
2. Implement technological and security enhancements and upgrades.
3. Expand Geographic Information System program.

C. Employee Development

1. Identify and train future staff leadership through formal leadership programs.
2. Develop employee recognition program.
3. Implement, communicate, and strengthen core employee values.

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

A. Environmental Infrastructure

1. Implement MMSD Private Property Inflow and Investigation Pilot Project.
2. Oversee MMSD Brown Deer Road Sanitary Sewer enhancement projects.
3. Develop recommendations for east side sanitary sewer relief system project and Brown Deer Road sewer reconfiguration study.

B. Stormwater Mitigation

1. Implement 2023 street and stormwater management capital projects.
2. Support landscaping techniques which filter stormwater runoff, encourage infiltration, and/or enhance groundwater recharge.
3. Conduct public tree inventory and update urban forestry management plan.

C. Green Stewardship

1. Promote green practices and infrastructure, encouraging implementation of sustainable, energy efficient, stormwater management resilient solutions.
2. Explore codifying the Village's commitment to sustainability and resiliency through waste reduction, energy efficiency, and climate adaptation.
3. Implement Bayside Lower Emission Initiative project.

VILLAGE OF BAYSIDE

BAYSIDE'S VISION

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

BAYSIDE'S 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 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.

- Public Outreach
- Digital Marketing
- Customer Service

SERVICE EXCELLENCE

Provide solution-based innovative services.

- Performance Management
- Innovative Advancement
- Employee Development

SUSTAINABLE RESILIENCE

Provide environmental stewardship and promote future resilience.

- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

FY23 Executive Budget Summary

The Fiscal Year 2023 Village budget combines the uncertainty of the current state of affairs in 2022 with vision, strategic planning, and fiscal prudence. Current economic uncertainty coupled with inflation and continued supply chain issues have presented significant challenges in the development of the 2023 Village budget.

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2021 and August 31, 2022, the State's Consumer Price Index was 7.7%. Coupled with the Village's net new construction of 0.43%, the Village's "total budget growth limit" is 8%. While ERP would allow for an 8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .43% for net new construction, plus a North Shore Fire Department and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$248,000, the amount of State Shared Revenue and ERP monies allocated to the Village has been reduced by 4.8%.

Despite these competing challenges, the cost of operating the Village government in 2023 is .1% more than 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 2023.

The 2023 Village budget is compliant with the State's Levy Limits and Expenditure Restraint Program as well as incorporates the Village's five (5) strategic values:

- 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 2023 budget includes:

- Overall property tax levy is \$4,790,251, an increase of 2.68%, from 2022.
 - Since 2017,
 - Overall property tax levy has increased 6.83%.
 - Consumer Price Index has increased 18.8%.
 - Since 2012,
 - Overall property taxes have increased by 9.36%.
 - Consumer Price Index has increased by 26.47%.
- Utilizes statutory levy limit increases of:
 - Net new construction of \$19,886.
 - Reduction of Personal Property Aid of \$1,738.
 - Joint Fire Department levy exemption of \$24,662.
 - Debt Service exemption of \$80,184.
- The 2.68% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service.
- The tax (mill) rate for 2023 decreases by 11.1% from \$6.74/\$1,000 to \$5.99/\$1,000.
- Overall expenditure plan of \$12,182,750 is .1% more than the 2022 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 43.2% of revenue comes from property taxes.
- The sanitary sewer user fee is \$518 in 2023, a \$1.08/month increase from 2022.
- The storm water management utility fee is \$258 in 2023, a \$.0.42/month increase from 2022.
- The average home is assessed at \$450,960 in 2023. That average home pays property taxes of \$2,701.49 per year for Village-provided services. Monthly, that equates to \$225.12, compared to \$224.10 in 2022, a \$1.02 monthly increase from 2022.
- Overall, the 2023 budget includes:
 - Maintaining existing Village services and events,
 - Implementation of the 2018-2023 Village Long Term Financial Plan,
 - Replacing Stormwater Management electronic monitoring pump panel updates as well as a mini-excavator for stormwater management ditching,
 - Constructing the east-side sanitary sewer relief and overflow sewer system,
 - Resurfacing numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
 - Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration.
 - Implementing grant funded technology and advanced warning systems for two crosswalks on Brown Deer Road at Regent Road and Pelham Parkway,
 - Addressing stormwater management priorities, including Village Hall retention facility and drainage infrastructure adjacent to the UP Railroad,
 - Replacing directional street signage within the Village,
 - Implementing grant funded additional green technologies,
 - Including expansion of Village IT related contractual services for the village of Shorewood and Village of Brown Deer,
 - Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
 - Addressing various facility maintenance issues,
 - Replacing 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 \$2,997,287. Approximately \$2.7 million of this budget is funded by the other contracted communities.

FY23 Executive Budget Transmittal Letter & Overview

October 25, 2022

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

It is with honor that I present the 2023 recommended Executive Budget. The 2023 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 of our previous endeavors.

Our world has changed significantly since March 2020. These past 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 challenges and heartbreak on issues of race, justice, equity, mental health, and civility.

In addition, continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, continue to intensify and impact us ever so greatly within the boundaries of our community. These factors are now coupled with continued economic uncertainty, supply chain issues, inflationary pressures, limited revenue alternatives and State revenue limitations, and unprecedented changes in the labor market and workforce.

The 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 impact 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 these past few years do not cease or terminate on December 31, 2022. They will be with us, near and far, for a period of time, and we must address, adjust, and change as we get ready for 2023 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 2023 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.

VILLAGE OF BAYSIDE

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

BAYSIDE'S 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 stability. <ul style="list-style-type: none"> • Sound Management • Financial Stability • Collaborative Service Enhancements
COMMUNITY COLLABORATION	Maintain equitable, diverse, and inclusive community partnerships. <ul style="list-style-type: none"> • Neighborhood Stability • Community Enrichment • Cooperative Partnerships
CONNECTED COMMUNICATION	Provide proactive, reliable, and transparent communications. <ul style="list-style-type: none"> • Public Outreach • Digital Marketing • Customer Service
SERVICE EXCELLENCE	Provide solution-based innovative services. <ul style="list-style-type: none"> • Performance Management • Innovative Advancement • Employee Development
SUSTAINABLE RESILIENCE	Provide environmental stewardship and promote future resilience. <ul style="list-style-type: none"> • Environmental Infrastructure • Stormwater Mitigation • Green Stewardship

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

2023 Recommended Budget

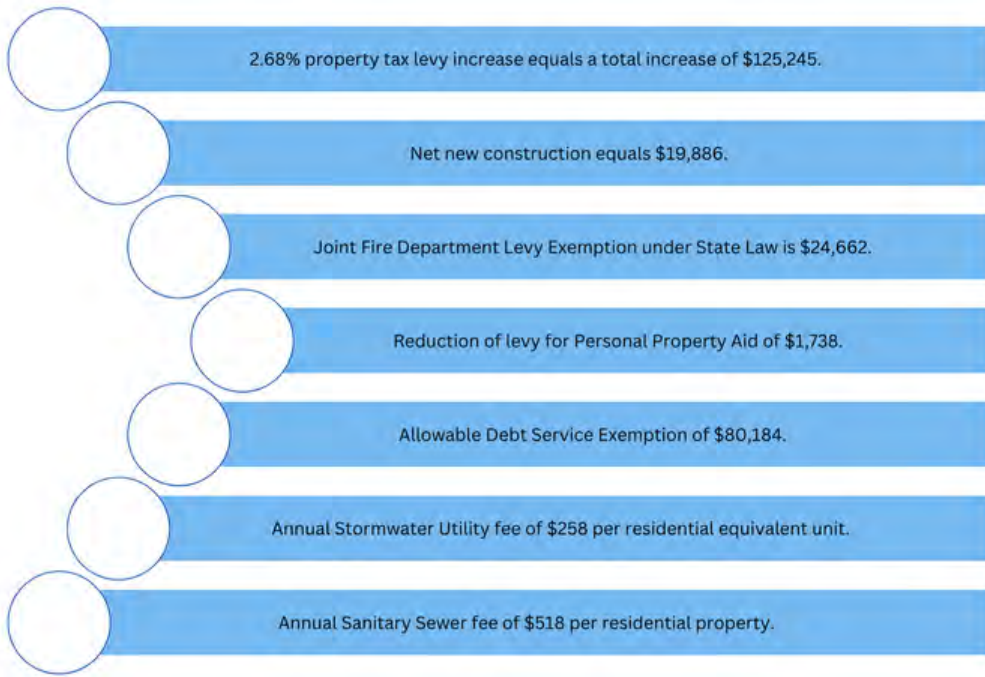
In developing this Fiscal Year 2023 (FY23) budget for our Village, we are confident that we have developed an operating budget that will not only provide for the needs of today, but that will provide for the needs of what will be in the future. The proposed FY23 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2023.

The FY23 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, green infrastructure projects, implementation of Next Generation 911 dispatch technology, DPW equipment, as well as vehicles and equipment for the Police Department and North Shore Fire Department.

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2021 and August 31, 2022, the State's Consumer Price Index was 7.7%. Coupled with the Village's net new construction of 0.43%, the Village's "total budget growth limit" is 8%. While ERP would allow for an 8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .43% for net new construction, plus a North Shore Fire Department and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$248,000, the amount of State Shared Revenue and ERP monies allocated to the Village has been reduced by 4.8%.

Despite these competing challenges, the cost of operating the Village government in 2023 is .1% higher than 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 2023. In summary, the 2023 budget includes:

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 - Net new construction of \$19,886.
 - Reduction of Personal Property Aid of \$1,738.
 - Joint Fire Department levy exemption of \$24,662.
 - Debt Service exemption of \$80,184.



Local Constraints

The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2023 budget continues this discipline. 2023 has provided additional challenge with the inherent conflict of State imposed revenue limitations with inflation impacts. Factors that influence the financial constraints placed upon the Village include:

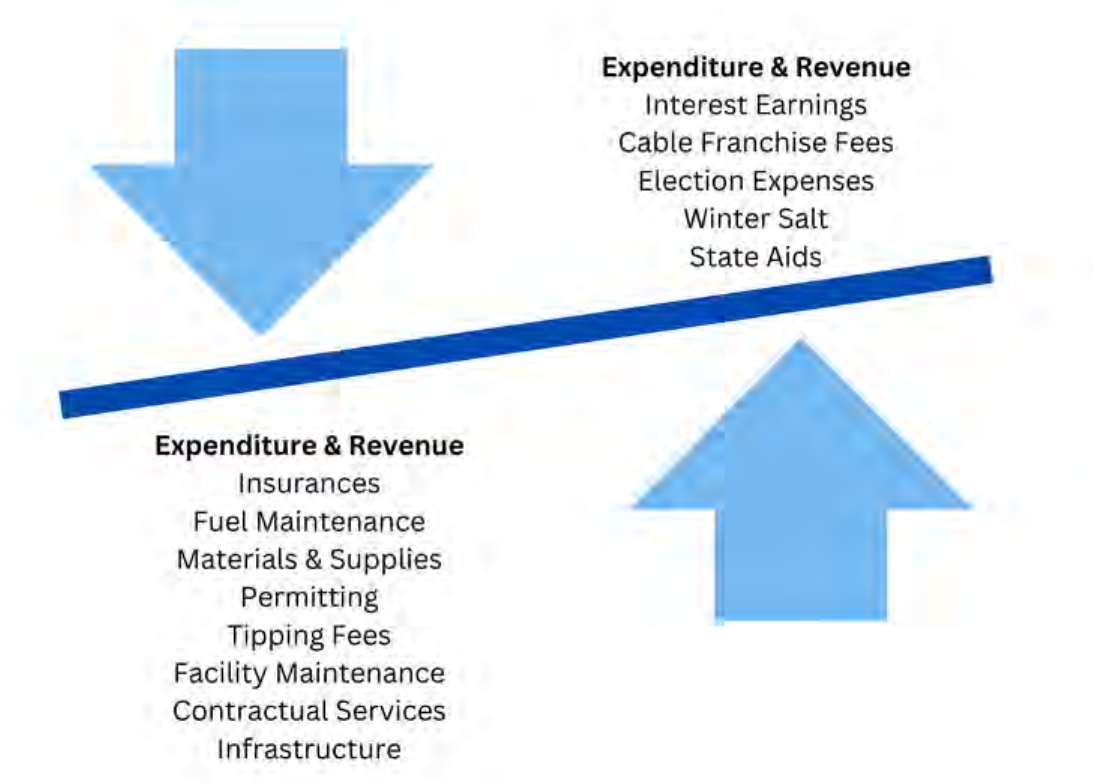


Local Constraints and
Economy

- Inflation.
- Labor supply.
- State imposed levy limits.
- Lack of new construction opportunities as fully built- out community.
- Limited revenue alternatives.
- Consumer Price Index rates growing faster than revenue generation capacity.
- State Expenditure Restraint Program controls.
- COVID- 19 Pandemic impacts.

Limited Revenue Alternatives

The FY23 budget took into consideration the current economic conditions, including inflation, supply chain issues, and accompanying impacts, such as increased expenditures from the overwhelming majority of what the Village purchases and provides. Specifically, the Village felt the most impacted by the following forces:



2023 Operations

2023 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 of the COVID-19 pandemic now coupled with economic conditions not experienced in the last 40 years. In 2023, the Village's financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Replacing Stormwater Management electronic monitoring pump panel updates as well as mini-excavator for stormwater management ditching,
- Constructing the east-side sanitary sewer relief and overflow sewer system,
- Resurfacing numerous streets as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Implementing grant funded technology and advanced warning systems for two crosswalks on Brown Deer Road at Regent Road and Pelham Parkway,
- Addressing stormwater management priorities, including Village Hall retention facility and drainage infrasite adjacent to the UP Railroad,
- Replacing directional street signage within the Village,
- Implementing grant funded additional green technologies,
- Including expansion of Village IT related contractual services for the Village of Shorewood and Village of Brown Deer,
- Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
- Addressing various facility maintenance issues,
- Replacing vehicles and equipment for the Police and North Shore Fire Department.

2023 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 value. 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. Develop 2023-2028 long term financial plan.

B. Financial Stability

1. Identify \$300,000 in new revenue sources, operational savings, collaboration, grants, etc.
2. Scan for and mitigate potential economic impacts, such as inflation, supply chain, pandemic impacts, etc.
3. Administer 2023 Budget and develop 2023 Budget.

C. Collaborative Service Enhancements

1. Develop support coalition for joint public safety communication levy limits and exemption.
2. Implement new technological service contracts with the Villages of Brown Deer and Shorewood.
3. Administer Village responsibilities related to new Bayside Middle School construction and redevelopment opportunities.

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

A. Neighborhood Stability

1. Administer public and private property Adopt-A-Tree program and conduct right-of-way tree trimming project.
2. Conduct a minimum, one myBlue Neighborhood meeting, in each sector.
3. Enhance proactive community standards and code enforcement.

B. Community Enrichment

1. Develop citizens academy program.
2. Implement two new community events or programs.
3. Enhance active and passive recreational opportunities at Ellsworth Park.

C. Cooperative Partnerships

1. Collaborate with Schlitz Audubon Nature Center on Emerald Ash Borer mitigation.
2. Coordinate with Wisconsin DOT on I-43 reconstruction project.
3. Implement crosswalk safety initiatives through Transportation Alternatives Program (TAP) grant.

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

A. Public Outreach

1. Enhance department ride along/ sit along programs, providing virtual alternatives.
2. Develop Bayside Communication Center branding and community engagement program.
3. Develop mobile accessible capital project web pages.

B. Digital Service

1. Implement integrated payment system into Access Bayside.
2. Develop service user survey to measure department and operational performance.
3. Integrate myBlue and myCrew - collaboration.

C. Resident Resources

1. Develop green infrastructure guide for residential and commercial properties.
2. Produce popular annual financial report (PAFR).
3. Create communications and engagement plan.

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

A. Performance Management

1. Receive ICMA Certificate of Performance Excellence.
2. Maintain monthly departmental performance dashboards.
3. Utilize data to identify potential problems and timely service delivery.

B. Innovative Advancement

1. Examine implementaion of Next Generation 911 services for BCC.
2. Implement technological and security enhancements and upgrades.
3. Expand Geographic Information System program.

C. Employee Development

1. Identify and train future staff leadership through formal leadership programs.
2. Develop employee recognition program.
3. Implement, communicate, and strengthen core employee values.

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

A. Environmental Infrastructure

1. Implement MMSD Private Property Inflow and Investigation Pilot Project.
2. Oversee MMSD Brown Deer Road Sanitary Sewer enhancement projects.
3. Develop recommendations for east side sanitary sewer relief system project and Brown Deer Road sewer reconfiguration study.

B. Stormwater Mitigation

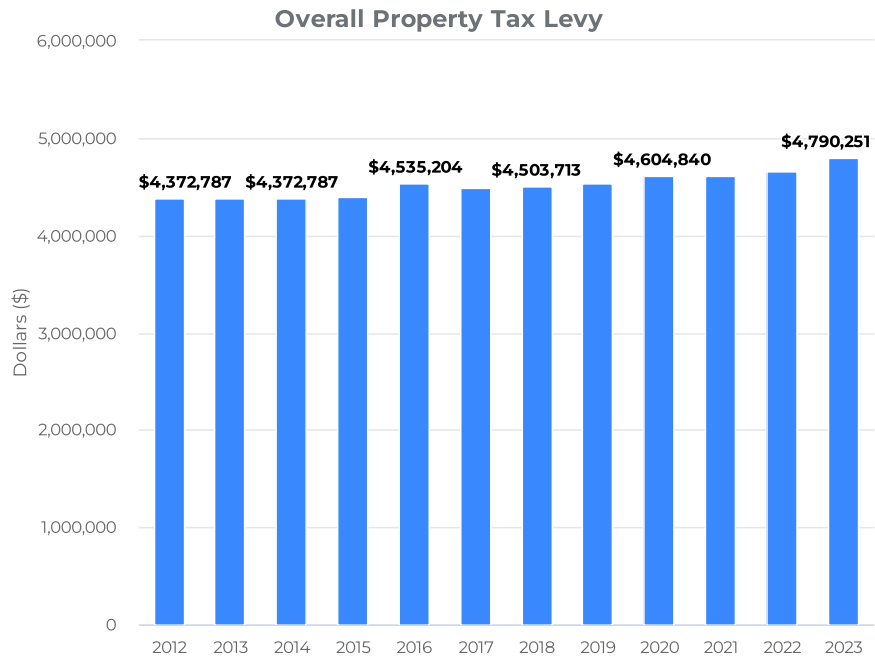
1. Implement 2023 street and stormwater management capital projects.
2. Support landscaping techniques which filter stormwater runoff, encourage infiltration, and/or enhance groundwater recharge.
3. Conduct public tree inventory and update urban forestry management plan.

C. Green Stewardship

1. Promote green practices and infrastructure encouraging implementation of sustainable, energy efficient, stormwater management resilient solutions.
2. Explore codifying the Village's commitment to sustainability and resiliency through waste reduction, energy efficiently, and climate adaptation.
3. Implement Bayside Lower Emmission Initiative project.

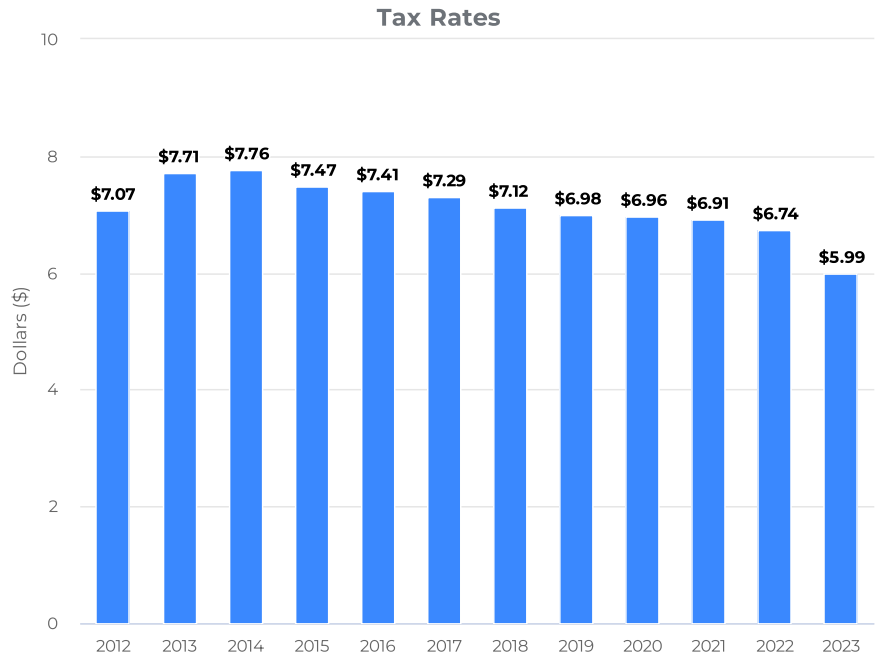
Property Tax Levy

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 2023 which resulted in a 11.1% decrease from \$6.74 to \$5.99 per \$1,000 in the tax rate for 2023. As property values increase, tax rates tend to decrease if the tax levy is held constant.

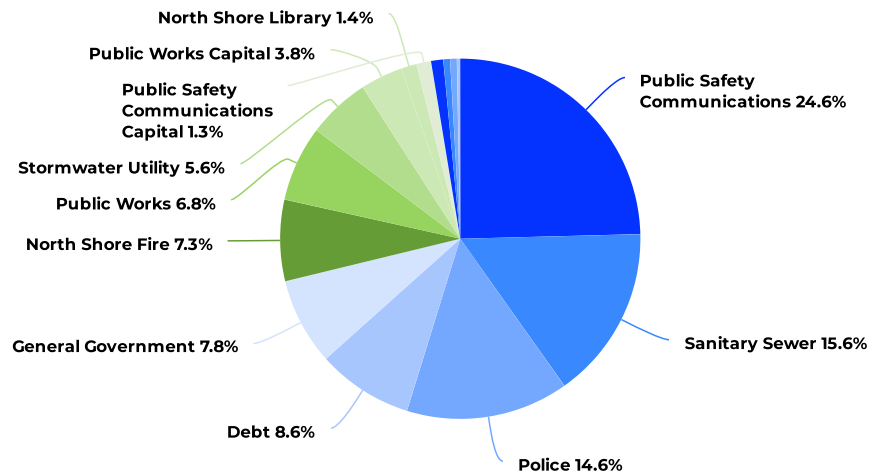


Fiscal Year 2023 Expenditure Plan

Overall spending for Village operations will be \$12,182,759 in 2023, or .1% 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.

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

2023 Expenses by Service Area



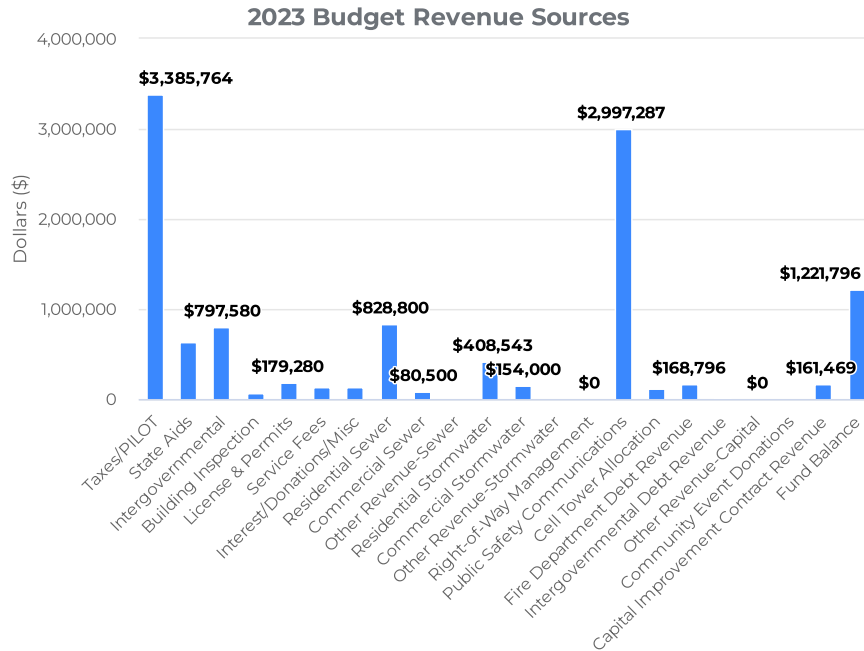
Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$450,960. The Village tax rate is \$5.99/\$1,000 in 2023. 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: \$450,960
- Annual Property Tax (Bayside only): \$2,701.49
- Monthly Property Tax (Bayside only): \$225.12
- Annual Sanitary Sewer/Stormwater Fees: \$776
- Monthly Sanitary Sewer/Stormwater Fees: \$64.66

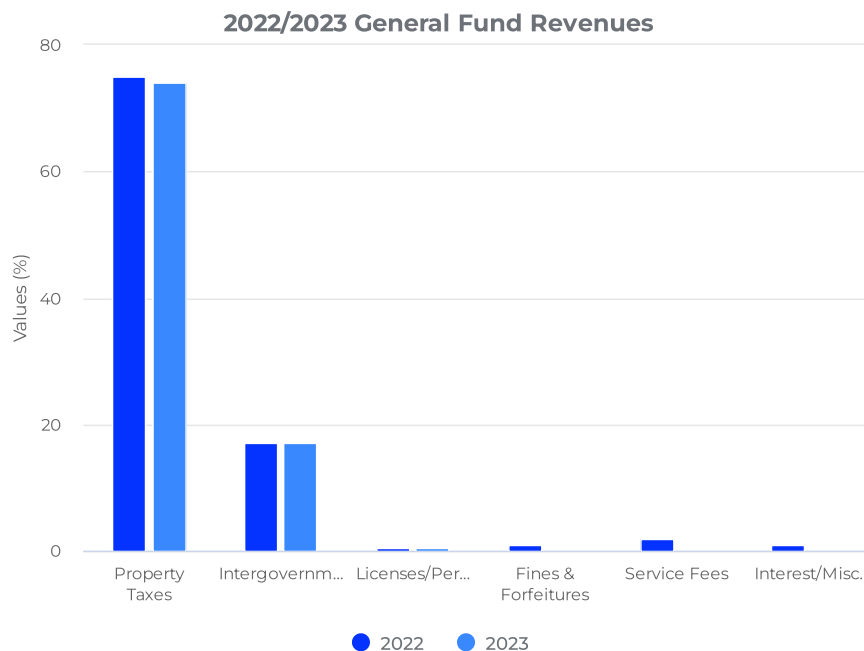
Revenue Sources

The 2023 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 43.2% of total revenue sources. Below is a breakdown of revenue sources.



General Fund Revenue

When examining the General Fund, State Aids decreased again in 2023. Overall, 74.1% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2023.



Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$518 and \$258 per home, respectively, on an annual basis. This represents a monthly increase of \$1.50 each, and the increased fees are being used to offset operating costs, debt service, MMSD service charges, and capital infrastructure projects. The commercial sanitary sewer rate is proposed to be \$4.80 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 tax base, or \$799,396,800 as of December 2021. The Village's total general obligation debt principal outstanding will be approximately \$14,057,538, which is 34% percent of the limit. Remaining general obligation borrowing capacity will be approximately \$26,694,297. 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 conditions and cost repair estimates. An overview of the Village 2023-2042 Capital Improvement Program is contained within.

Fund Balance Health

Over the course of 16 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 and will serve to level the property tax levy impact in future years. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained 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 2023 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 2022. 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 it for award designation for the 2023 budget.

Closing

As this budget outlines, the fiscal responsibility of the Village Board has provided firm ground for future financial integrity and stability, particularly during this time of economic uncertainty. 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, Bird City USA, Arbor Day Foundation, Monarch City, 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 2023 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 Rachel Safstrom, Leah Hofer, Emma Baumgartner, and the entire Leadership Team 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

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 2023 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.

Inflation

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2021 and August 31, 2022, the State's Consumer Price Index was 7.7%. Coupled with the Village's net new construction of 0.43%, the Village's "total budget growth limit" is 8%. While ERP would allow for an 8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .43% for net new construction, plus a North Shore Fire Department and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$248,000, the amount of State Shared Revenue and ERP monies allocated to the Village has been reduced by 4.8%.

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 2023 budget includes, the overall property tax levy is \$4,790,251, an increase of 2.68% from 2022. Since 2017, the overall property tax levy has increased by 6.83% while Consumer Price Index has increased 18.8%. In the last 10 years, property taxes have increased by 9.36% while the Consumer Price Index has increased by 26.47%.

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 FY23.

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 2023. Yet, nearly all expenses such as the North Shore Health Department's budget, at the front lines of addressing the COVID-19

pandemic, increased nearly three percent (3%), health, dental, liability, and cyber insurance costs increased, personnel costs increased, overall supplies and commodities continue to increase, tipping fees, and fuel, 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.

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. The pandemic 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.

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 experts 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 2023 include:

Fiscal Integrity

- Implementation of Long-Term Financial Plan and Debt Service Schedule.
- Compliance with Levy Limits and Expenditure Restraint Program.
- Consider utilization of Fire Department Levy Cap Exemption and enhanced debt service levy exemption.
- Account for global, national, and local economic factors impacting supply chains, labor shortages, and inflationary measures.
- Provide financial transparency and accountability.
- Ensure 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 monies.

Connected Communication and Community Collaboration

- 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.

Sustainable Resilience

- Finalize implementation of EAB Management Plan on public properties.
- Reduce utility operating costs with 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 build upon the current year's priorities with significant focus of this year's budget on mitigating the impacts of economic uncertainty, and enhancing Village infrastructure. The budget also enhances our collective efforts related to Community Collaboration, Connected Communications, Fiscal Integrity, Service Excellence, and Sustainable Resilience. These priorities include:

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2. Scan and mitigate economic impacts, such as inflation, supply chain, pandemic impacts, etc.
3. Administer 2023 Budget and develop 2024 Budget.

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1. Develop support coalition for joint public safety communication levy limit exemption.
2. Implement new technological service contracts with the villages of Brown Deer and Shorewood.
3. Administer Village responsibilities related to new Bayside Middle School construction and redevelopment opportunities.

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B. Community Enrichment

1. Develop Citizens Academy program.
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C. Cooperative Partnerships

1. Collaborate with Schlitz Audubon Nature Center on Emerald Ash Borer mitigation.
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3. Implement crosswalk safety initiatives through Transportation Alternatives Program (TAP) grant.

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1. Identify and train future staff leadership through formal leadership programs.
2. Develop employee recognition program.
3. Implement, communicate, and strengthen core employee values.

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

A. Environmental Infrastructure

1. Implement MMSD Private Property Inflow and Investigation Pilot Project.
2. Oversee MMSD Brown Deer Road Sanitary Sewer enhancement projects.
3. Develop recommendations for east side sanitary sewer relief system project and Brown Deer Road sewer reconfiguration study.

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1. Implement 2023 street and stormwater management capital projects.
2. Support landscaping techniques which filter stormwater runoff, encourage infiltration, and/or enhance groundwater recharge.
3. Conduct public tree inventory and update urban forestry management plan.

C. Green Stewardship

1. Promote green practices and infrastructure, encouraging implementation of sustainable, energy efficient, stormwater management resilient solutions.
2. Explore codifying the Village's commitment to sustainability and resiliency through waste reduction, energy efficiency, and climate adaptation.
3. Implement Bayside Lower Emission Initiative project.

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 FY23 are as follows:

- Inflation and Supply Chain Issues
- State Imposed Levy Limits
- Maintaining Service Delivery Models
- Limited tax base diversity and tax base expansion
- Economic Uncertainty
- Political (Citizen) Involvement
- 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 2023 budget reallocates existing resources to help mitigate the economic impacts of the current economic uncertainty and inflation, 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 2023,

- Within the Police Department, there are no proposed staffing changes.
- Within the Bayside Communications Center (BCC), there are no proposed staffing changes. One additional FTE is budgeted within the Information Technology Department due to the onboarding of the Village of Shorewood and Village of Brown Deer as enhanced and new clients, respectively.
- Within the Department of Public Works, the 2023 budget modifies 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 staffing allocation maintains existing levels due to projected projects and preventative maintenance time allocated to 2023.
- Within Village Hall, there are no proposed changes from current levels.

Inclusive of the North Shore Library, the Village employees 65.9 full-time equivalents in addition to the allocations to in part fund the North Shore Fire Department (116 FTE), North Shore Health Department (9.51 FTE), and the Milwaukee Area Domestic Animal Control Commission (30 FTE). 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 2023 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 2023 financial blueprint for the Village. The 2023 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 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 2023 Budget guidelines are outlined below, and include:

Fiscal Integrity

- Implementation of Long- Term Financial Plan and Debt Service Schedule
- Compliance with Levy Limits and Expenditure Restraint Program
- Consider utilization of Fire Department Levy Cap Exemption and enhanced debt service levy exemption
- Account for global, national, and local economic factors impacting supply chains, labor shortages, and inflationary measures
- Provide financial transparency and accountability
- Ensure 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 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.

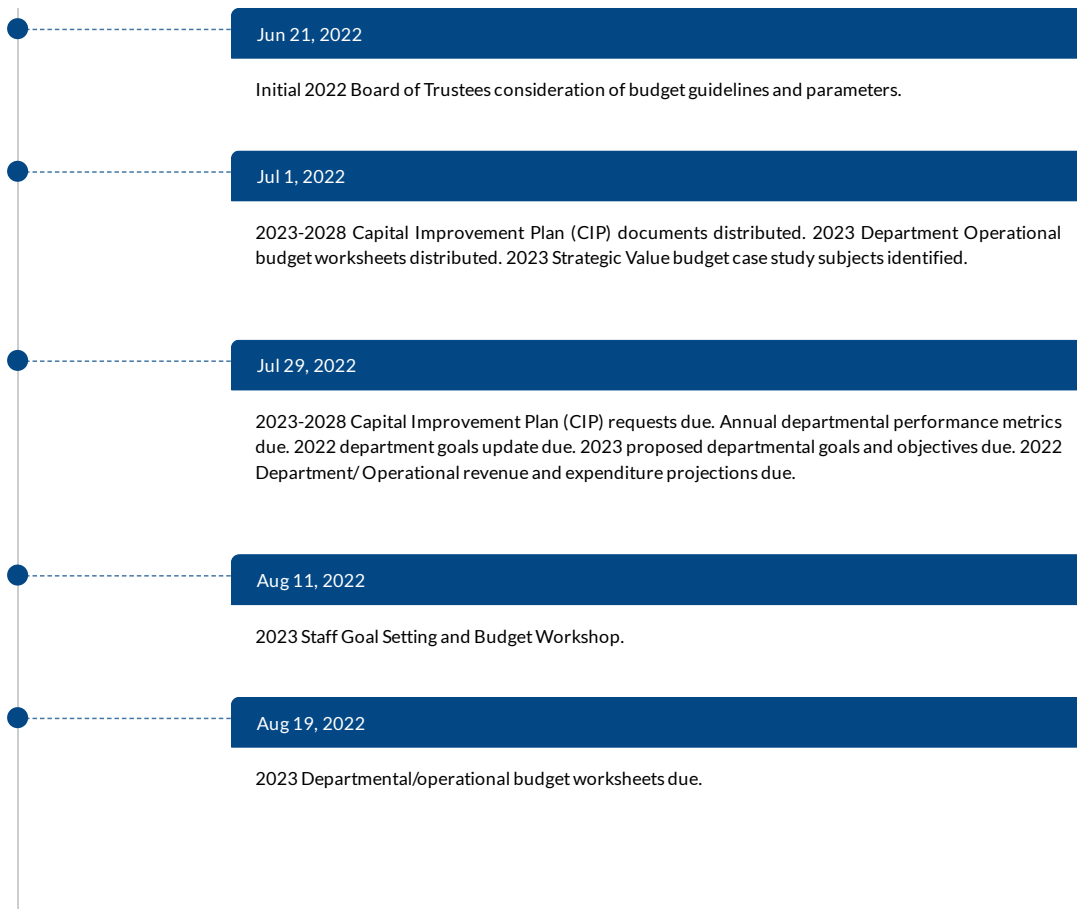
Sustainability

- Finalize 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.

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 August, 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 early November, 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.

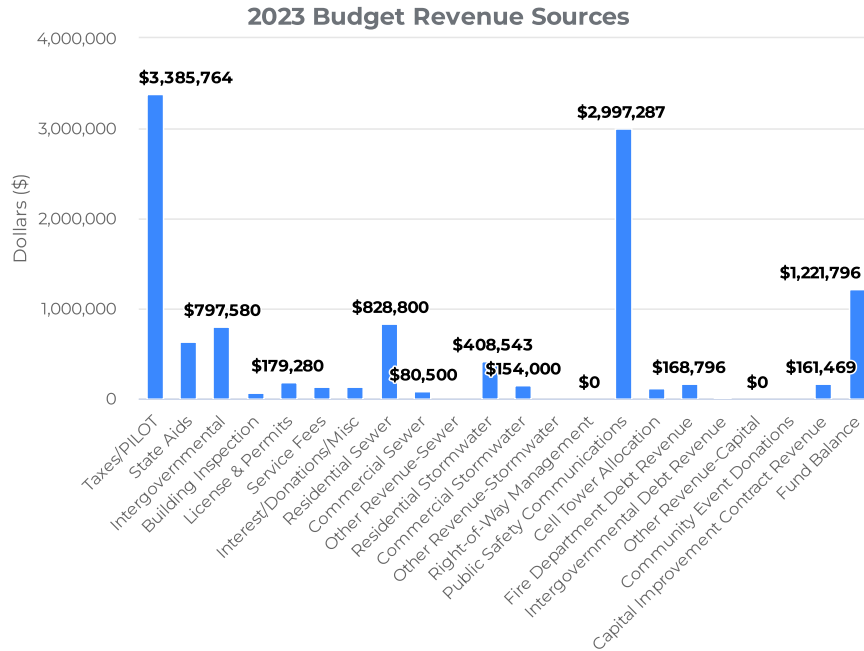
- Taxes are levied in December on the assessed value of the prior January 1.
- Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Village is entitled to the aids.
- Other general revenues such as fines and forfeitures,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

For 2023, the Village's fund structure includes the following funds:

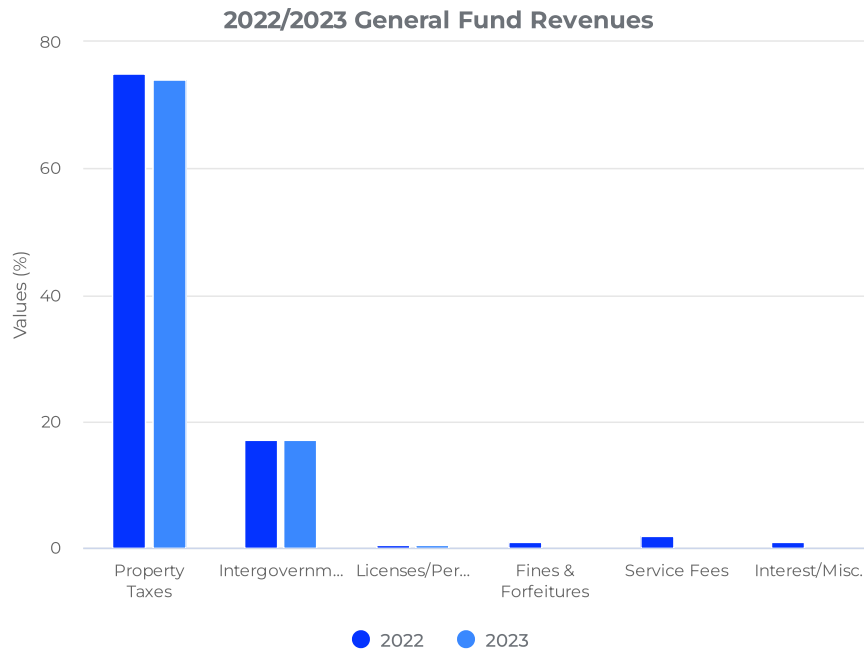
1. General Fund – 10
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3. Stormwater Utility Fund – 22
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12. North Shore Library - 50
13. North Shore Library - 60

Revenue Sources and Trends

The 2023 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 43.2% of total Village revenue sources. Below is a breakdown of revenue sources.

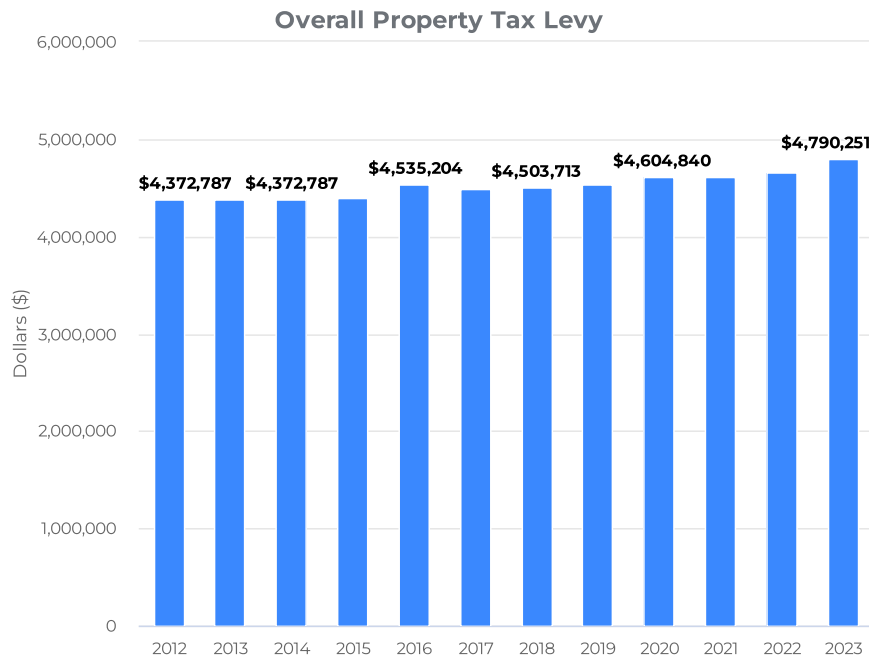


General Fund Revenues

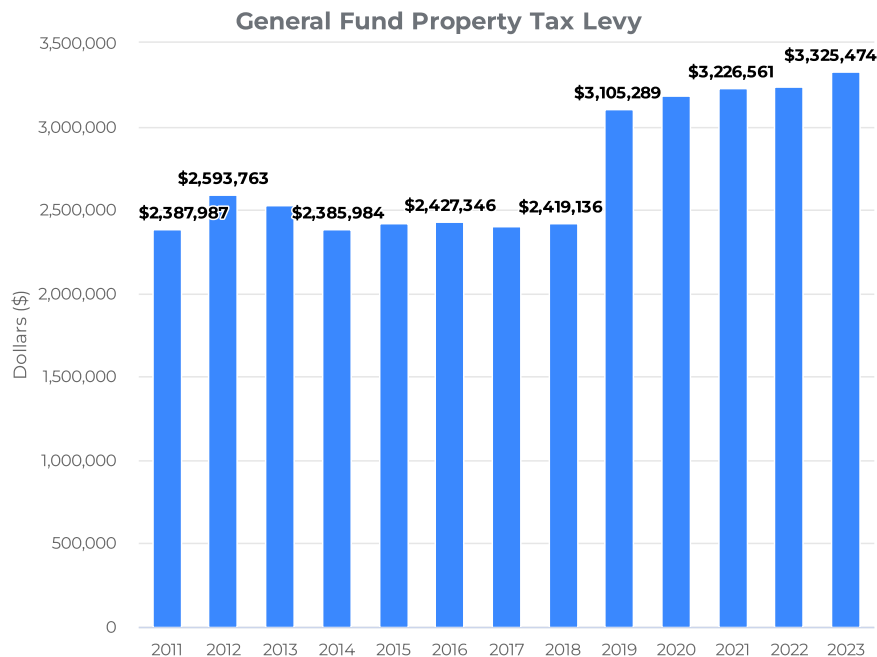


Property Tax Revenue

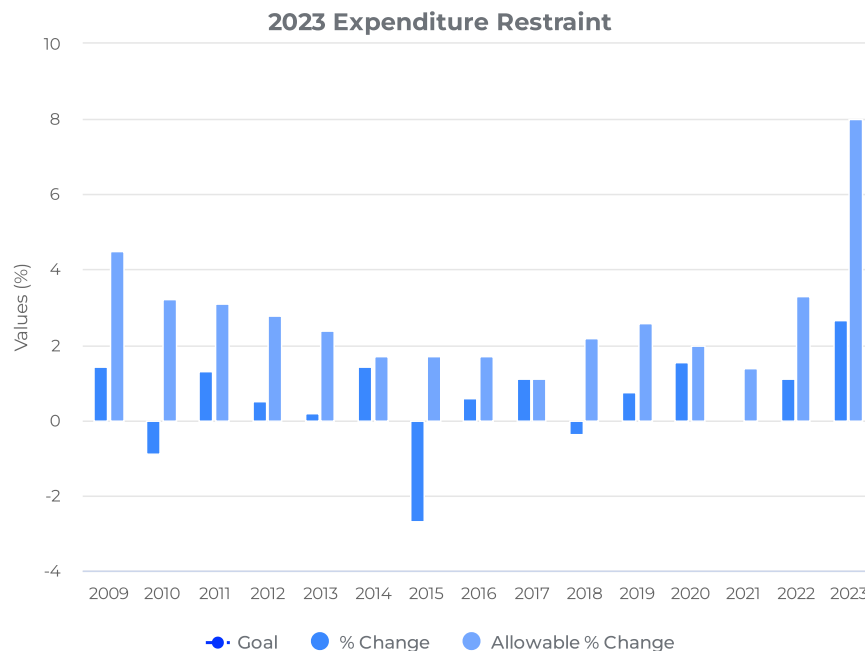
The amount of the property tax levy for 2023 has increased by 2.68%. The overall property tax levy is \$4,790,251. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy.



Since 2012, the overall property tax levy has increased 9.36%. The Consumer Price Index increase during that time was 26.47%. The General Fund property tax levy is 69.4% 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.



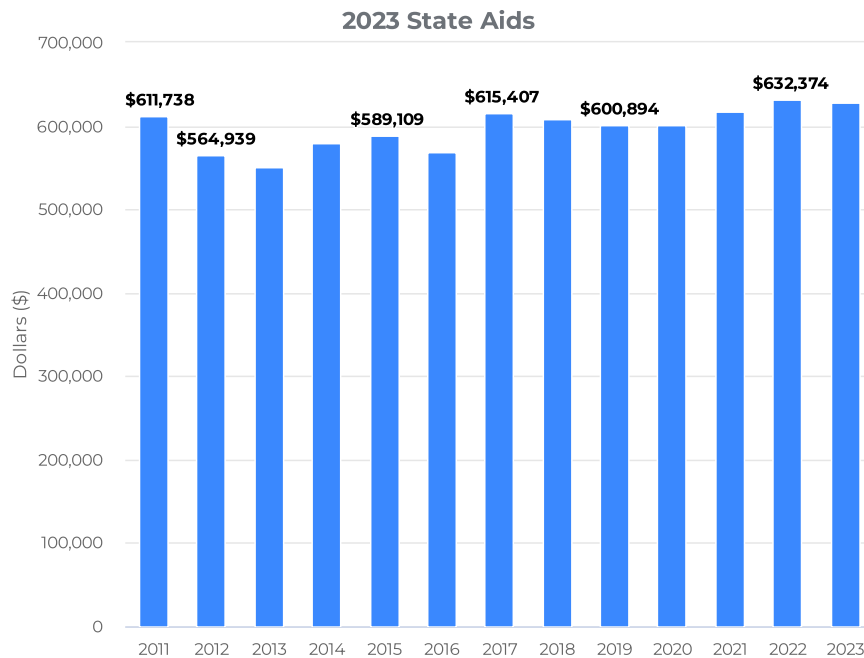
Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2021 and August 31, 2022, the State's Consumer Price Index was 7.7%. Coupled with the Village's net new construction of 0.43%, the Village's "total budget growth limit" is 8%. While ERP would allow for an 8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .43% for net new construction, plus a North Shore Fire Department and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$248,000, the amount of State Shared Revenue and ERP monies allocated to the Village has been reduced by 4.8%.

State of Wisconsin State Aid

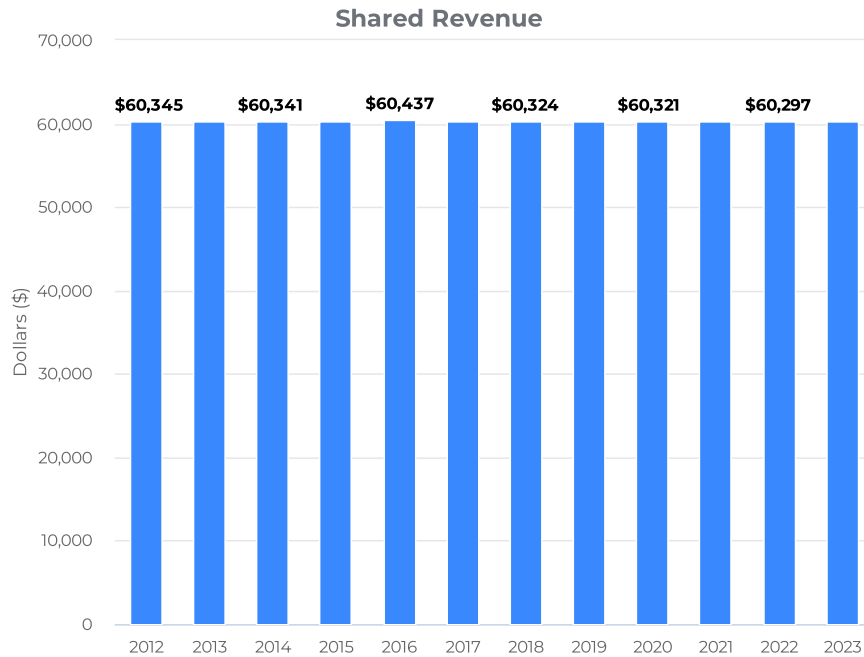
Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- State Transportation Aid is the largest state aid source of general fund revenue at 7.7%. The 2023 anticipated allocation is \$415,180.
- The State funding provision for expenditure restraint is \$78,786, a 4.8% decrease from 2021. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for \$60,298 of the Village's revenue. This number has been the same since, at minimum, 2021. These revenues are based on a formula that considers per capita and aidable revenue factors.

State Aid continues to remain relatively flat or decrease in real dollars. When accounting for CPI, inflation, or any reasonable cost adjustment year over year, the monies provided do not factor in or keep pace with any current economic conditions. The following table illustrates the trend in overall State revenues discussed above:



State Shared Revenue

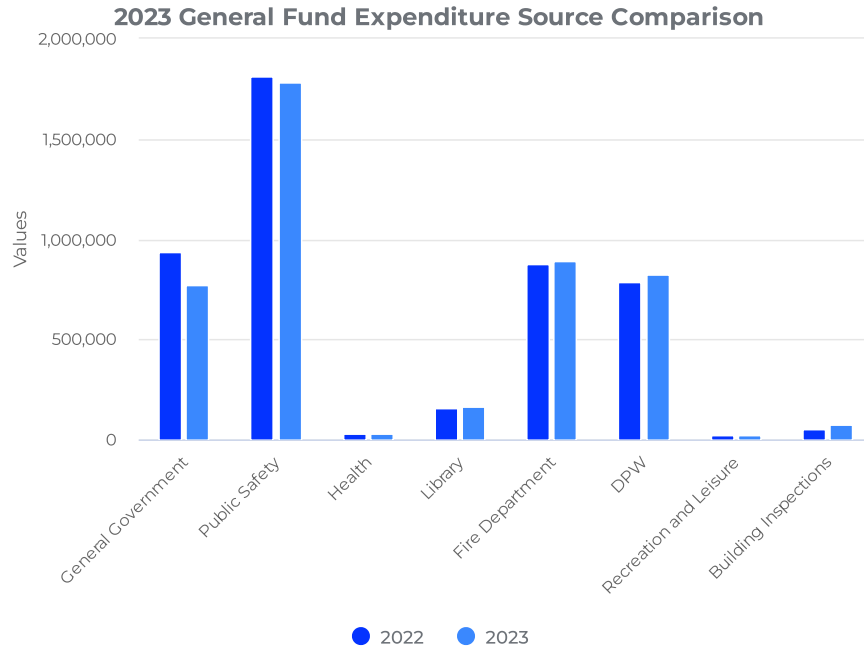


Other Revenue Sources

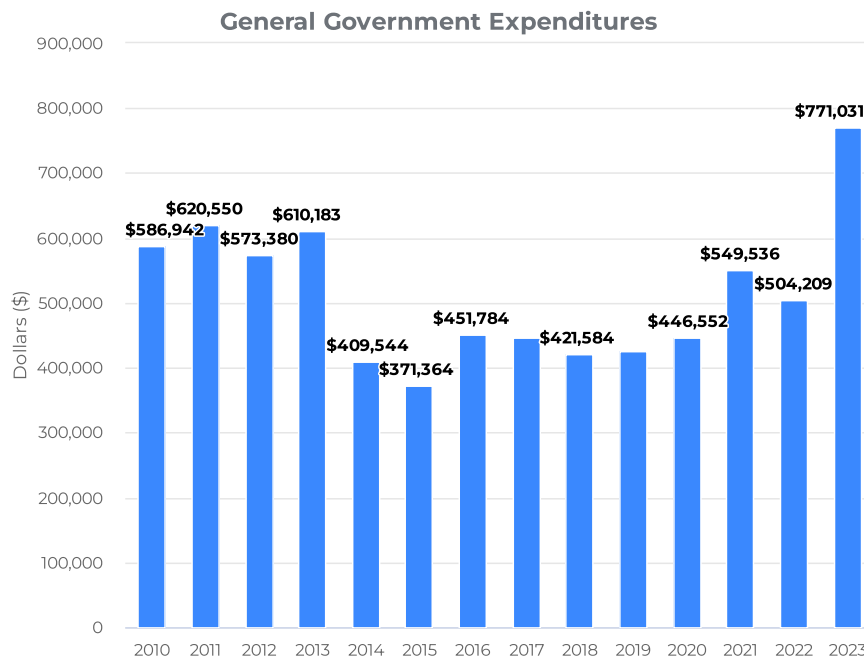
Other sources of revenue represent approximately 26% of overall general fund revenue, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community and Wisconsin being primarily reliant on property taxes, the Village has very limited options to generate additional forms of revenue.

Expenditures Trends

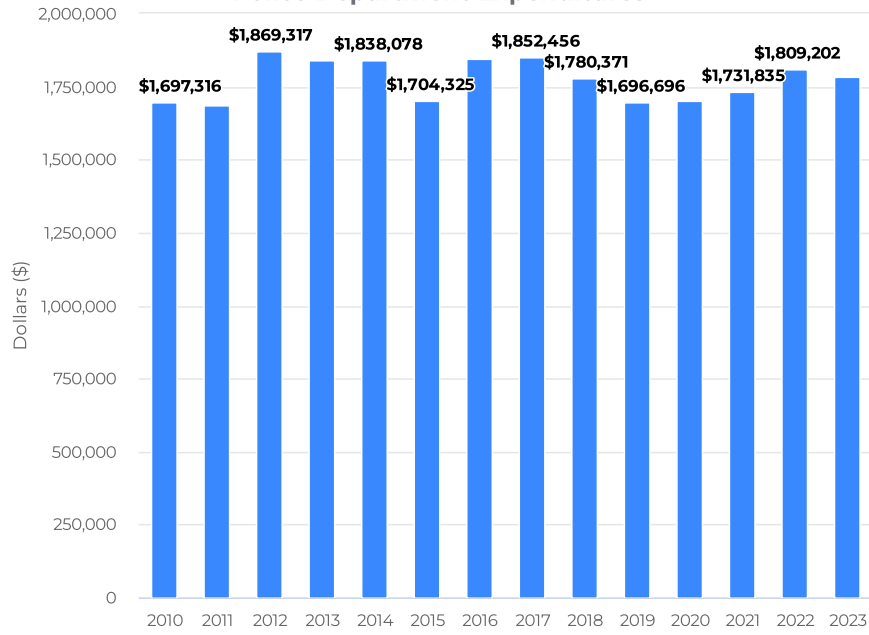
Police expenditures account for a large portion of the annual general fund expenditures spent in 2023. The charts below illustrate where General Fund monies are allocated.



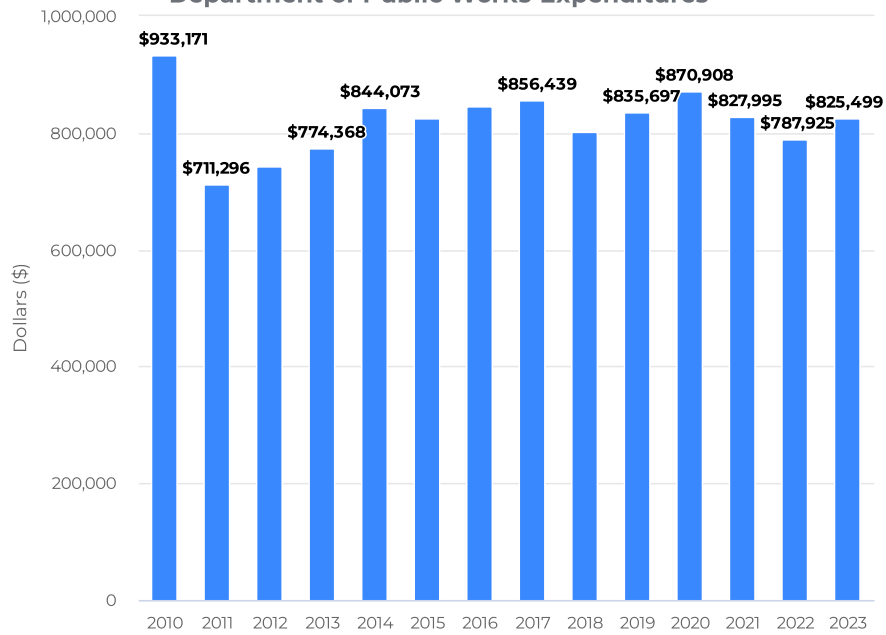
Departmental Expenditures Trends



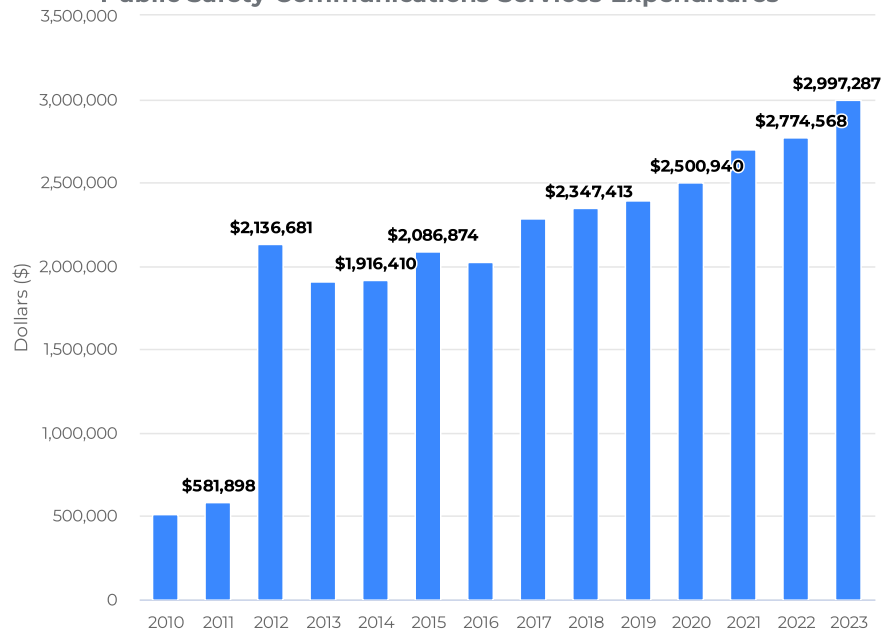
Police Department Expenditures



Department of Public Works Expenditures



Public Safety Communications Services Expenditures



Budget Summary, Tax Levy, Assessed Valuation, & Net New Construction Summary

Budget Summary-All Funds

Revenues	Actual 2021	Adopted 2022	Amended 2022	Estimated 2022	Budget 2023	% Change 22/23
General Fund	4,639,188	4,410,371	4,410,371	4,492,736	4,564,574	3.5%
Sewer	945,414	889,007	889,007	899,243	914,998	2.9%
Stormwater	821,277	570,075	570,075	559,938	676,195	18.6%
ARPA	-	226,817	226,817	453,634	-	-100.0%
Public Safety Communications	2,726,588	2,774,568	2,774,568	2,753,999	2,997,287	8.0%
Long Term Financial	5,047,145	1,069,796	1,069,796	1,074,938	1,099,780	2.8%
Capital Improvements	660,378	491,562	551,562	640,221	838,147	52.0%
Total	\$ 14,839,990	\$ 10,432,196	\$ 10,492,196	\$ 10,874,709	\$ 11,090,981	

Expenditures	Actual 2021	Adopted 2022	Amended 2022	Estimated 2022	Budget 2023	% Change 22/23
General Fund	4,524,209	4,410,371	4,673,341	4,741,491	4,564,574	-2.3%
Sewer	776,540	1,250,902	1,361,902	1,324,978	1,895,395	39.2%
Stormwater	555,638	795,947	837,947	630,429	676,195	-19.3%
ARPA	-	-	-	453,634	-	0.0%
Public Safety Communications	2,709,645	2,774,568	2,774,568	2,586,638	2,997,287	8.0%
Long Term Financial	4,236,258	998,687	998,687	1,045,187	1,047,427	4.9%
Capital Improvements	627,420	1,136,091	1,520,091	1,168,454	1,001,872	-34.1%
Total	\$ 13,429,710	\$ 11,366,566	\$ 12,166,536	\$ 11,950,811	\$ 12,182,750	0.1%
Revenues - Expenditures	\$ 1,410,280	-\$ 934,370	-\$ 1,674,340	-\$ 1,076,102	-\$ 1,091,769	

General Fund Revenues	Actual 2021	Adopted 2022	Amended 2022	Estimated 2022	Budget 2023	% Change 22/23
Taxes	3,284,456	3,298,503	3,298,503	3,297,403	3,385,764	2.6%
Intergovernmental	802,196	756,901	756,901	781,918	797,580	5.4%
License and Permits	316,404	151,717	151,717	246,305	179,280	18.2%
Fines and Forfeitures	42,989	35,100	35,100	47,393	45,100	28.5%
Service Fees	84,288	27,650	27,650	51,571	24,150	-12.7%
Interest/Misc	108,855	140,500	140,500	68,146	132,700	-5.6%
Total	\$ 4,639,188	\$ 4,410,371	\$ 4,410,371	\$ 4,492,736	\$ 4,564,574	3.5%

General Fund Expenditures	Actual 2021	Adopted 2022	Amended 2022	Estimated 2022	Budget 2023	% Change 22/23
General Government	737,015	672,163	935,133	940,584	771,031	-17.5%
Public Safety	1,727,703	1,864,952	1,864,952	1,882,549	1,856,776	-0.4%
Health Department	29,125	29,842	29,842	29,395	30,522	2.3%
Library	160,277	160,077	160,077	160,077	165,773	3.6%
Fire Department	886,759	874,313	874,313	874,313	893,225	2.2%
Public Works	914,039	787,926	787,926	833,475	825,499	4.8%
Recreation and Leisure	23,291	21,098	21,098	21,098	21,748	3.1%
Other Uses	46,000	-	-	-	-	100.0%
Total	\$ 4,524,209	\$ 4,410,371	\$ 4,673,341	\$ 4,741,491	\$ 4,564,574	-2.3%

Tax Levy	2021	2022	2023
General Fund	3,226,561	3,239,467	3,325,474
Public Safety Communications	297,783	303,653	313,023
Long Term Financial	792,089	792,089	819,601
Capital Improvements	297,755	329,797	332,153
Total	\$ 4,614,188	\$ 4,665,006	\$ 4,790,251

Assessed Valuation	2021	2022	2023
Milwaukee County	640,466,000	664,396,700	766,747,000
Ozaukee County	27,457,660	27,872,760	32,424,800
Assessed Valuation	667,923,660	692,269,460	799,171,800
Property Tax Mill Rate	\$6.91	\$6.74	\$5.99

Net New Construction	2021	2022	2023
Percentage increase	0.000%	0.445%	0.430%
Increase allowed	\$0	\$20,274	\$19,886
Less Personal Property Aid	-\$1,738	-\$1,738	-\$1,738
NSFD Joint Fire Dept Adjustment	\$11,086	\$21,163	\$24,662
Debt Service Allowable	\$61,776	\$67,000	\$80,184

Fund Structure

For 2023, 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. Tax Increment District #1 Fund - 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. ARPA Grant Fund - 43
11. Public Safety Communications Capital Fund – 46
12. North Shore Library - 50
13. 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. Tax Increment District #1 Fund - The Tax Increment District #1 fund is used to account for activities related to revenues and expenses associated with Tax Increment District #1.

5. 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.

6. Long-Term Financial Fund – The Long-Term Financial Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs, excluding that payable from proprietary funds. The tax levy is the major revenue source of revenue.

7. 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.

8. 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.

9. 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.

Designated and Undesignated Fund Balance

Designated Fund Balances	2019 Actual	2020 Actual	2021 Actual	2022 Estimated	2023 Proposed
General Fund - 010					
Designated Future Budget Expense	12,745	133,745	0	0	0
Sanitary Sewer Fund - 020					
Designated CWFL Reserve	31,650	31,650	24,522	24,552	24,552
Designated ECOMAR Reserve	63,735	69,873	53,256	53,256	53,256
Designated Capital Projects			1,000,000	1,000,000	1,000,000
Stormwater Utility Fund - 022					
Designated Capital Reserve	0	0	0	0	0
Designated Future Budget Expense	30,000	30,000	0	0	0
Public Safety Communications Fund - 026					
Designated Future Budget Expense	77,413	0	0	0	0
Long Term Financial Service Fund - 030					
Designated Tax Levy Stabilization	418,272	418,272	418,876	418,876	418,876
Police Capital Project Fund - 040					
Designated Bullet Proof Vest	14,132	7,732	6,232	6,232	6,232
Designated Future Budget Expense	23,750	23,750	0	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	59,724	59,724	59,724
Admin Services Capital Fund - 042					
Designated GASB 45 OPEB	150,891	150,891	150,891	134,891	91,891
Public Safety Communications Capital Fund - 46					
Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854
Designated Capital Equipment-RMS	0	0	0	0	0
Undesignated Fund Balances					
General Fund - 10	1,231,034	1,176,184	1,614,328	1,365,573	1,365,573
Sanitary Sewer Fund - 20	2,446,146	2,551,269	322,164	322,164	322,164
Stormwater Utility Fund - 22	260,728	440,314	524,873	574,873	454,382
Public Safety Communications Fund - 26	292,175	259,634	411,015	578,376	578,376
Consolidated Services Fund - 28	0	0	0	0	0
Long Term Financial Service Fund - 30	604	604	121,730	98,173	150,526
Police Capital Project Fund - 40	(131,287)	(105,886)	-96,634	-47,615	24,689
DPW Capital Project Fund - 41	1,179,517	770,186	1,771,751	1,310,251	1,119,150
Admin Services Capital Project Fund - 42	163,246	178,387	192,642	187,230	230,230
Public Safety Communications Capital Fund - 46	320,125	417,971	437,396	341,556	248,238

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.

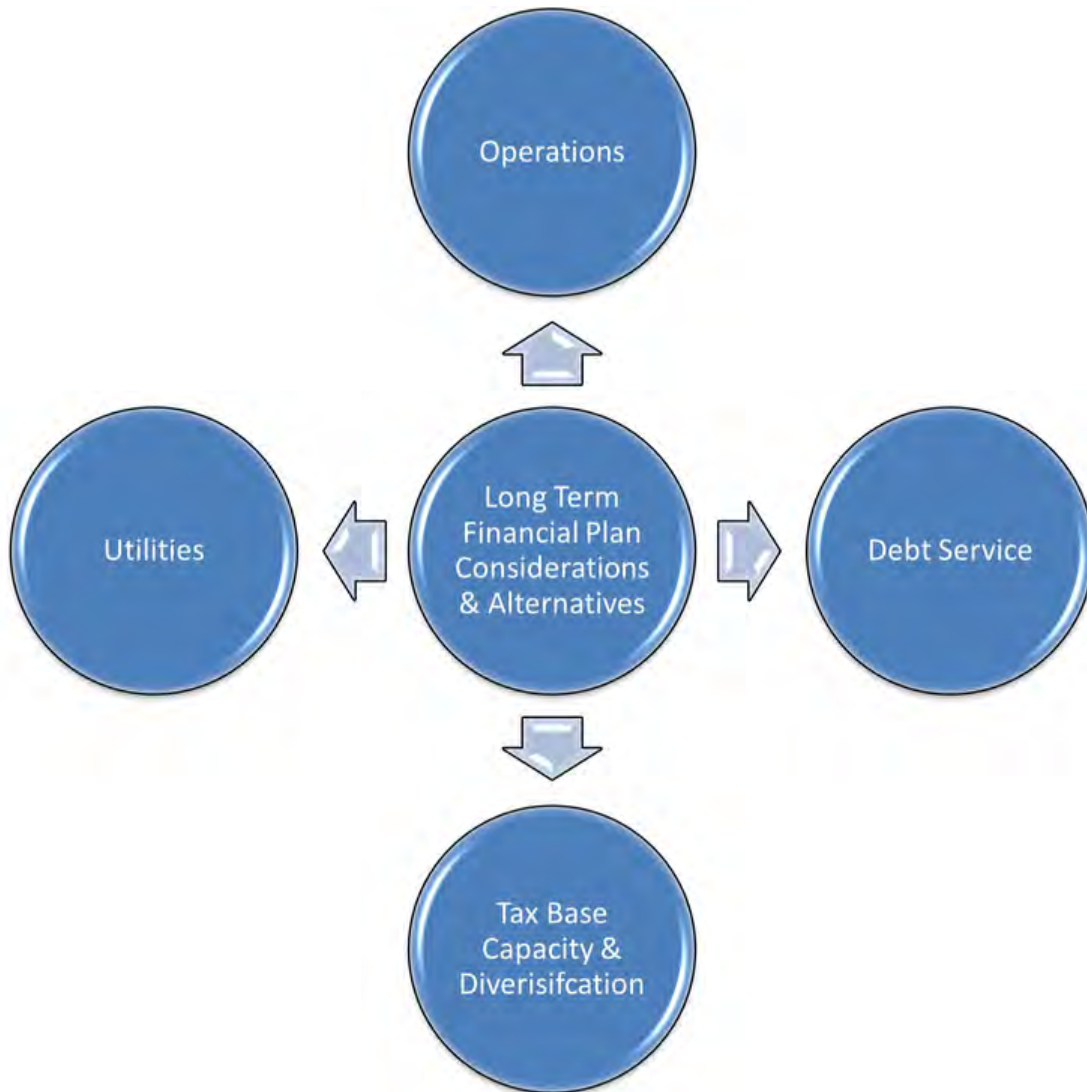
Accurate and reliable revenue and expenditure projections are essential components in creating a long-term financial outlook. Provided the ever-changing nature of the economy and persistent financial uncertainty, key assumptions were developed to create a foundation for analysis. These key assumptions 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 Proposed	2020 Proposed	2021 Proposed	2022 Proposed	2023 Proposed
General Fund	Revenue	\$1,551,709	\$1,549,173	\$1,556,776	\$1,564,321	\$1,571,816	\$1,580,457
	Expenses	\$1,551,709	\$1,542,110	\$1,559,838	\$1,629,148	\$1,698,006	\$1,772,145
	Difference	\$0	\$7,063	\$-6,062	\$-64,827	\$-126,190	\$-191,688
Sanitary	Revenue	\$2,417,610	\$2,417,610	\$2,417,610	\$2,417,610	\$2,417,610	\$2,417,610
	Expenses	\$2,401,716	\$2,349,278	\$1,362,992	\$1,411,296	\$1,460,617	\$1,510,877
	Difference	\$15,894	\$68,332	\$1,054,618	\$1,006,314	\$956,993	\$906,733
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	\$1,092,480
	Difference	\$0	\$-1,556	\$-4,071	\$-11,493	\$-17,024	\$-22,655
Stormwater	Revenue	\$126,887	\$126,887	\$126,887	\$126,887	\$126,887	\$126,887
	Expenses	\$529,887	\$503,742	\$501,565	\$502,734	\$503,915	\$504,517
	Difference	\$-402,999	\$-376,855	\$-374,678	\$-375,847	\$-377,028	\$-377,630
Sanitary Sewer	Revenue	\$987,398	\$912,398	\$912,398	\$912,398	\$912,398	\$912,398
	Expenses	\$987,398	\$841,301	\$847,792	\$819,211	\$796,699	\$797,300
	Difference	\$0	\$71,097	\$64,606	\$93,187	\$115,699	\$115,098

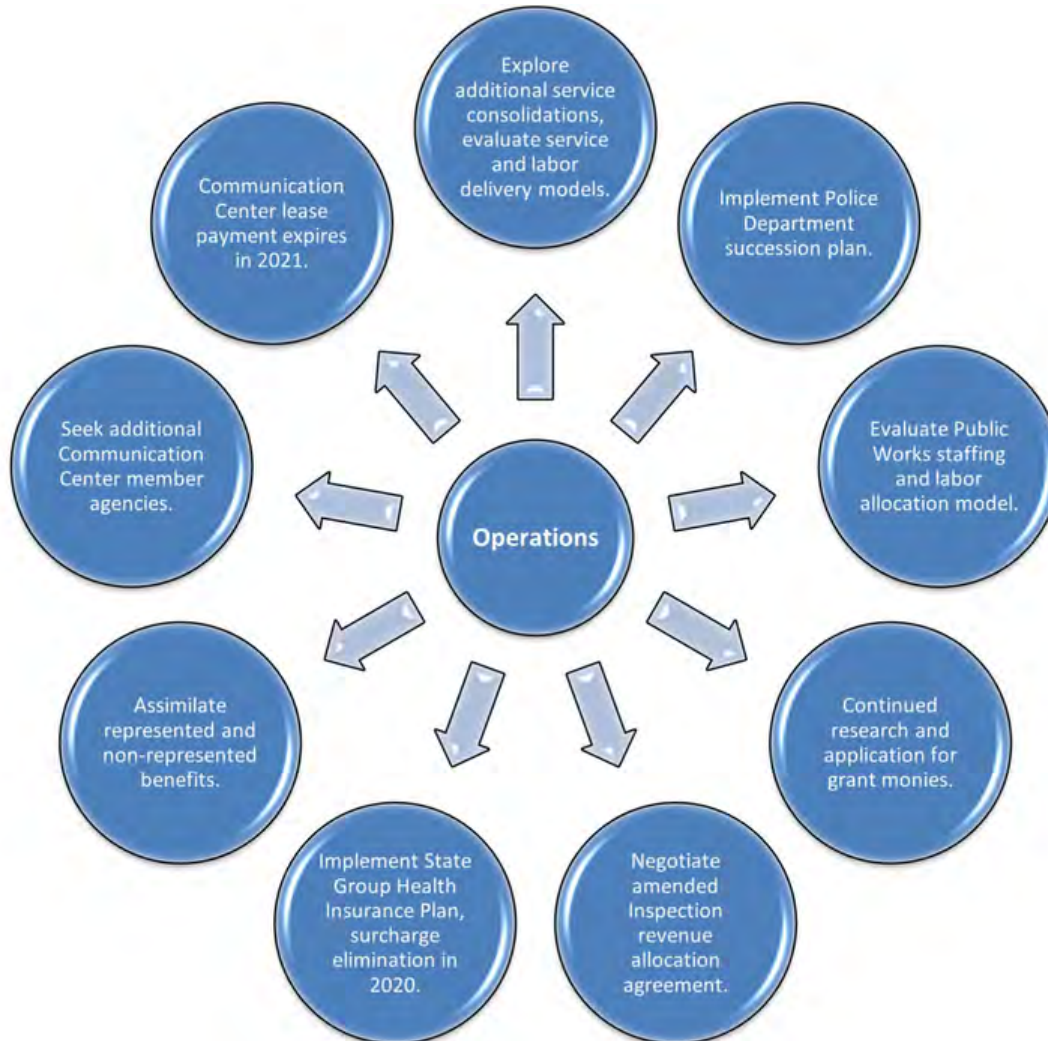
Long-Term Financial Plan: Considerations and Alternatives

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.



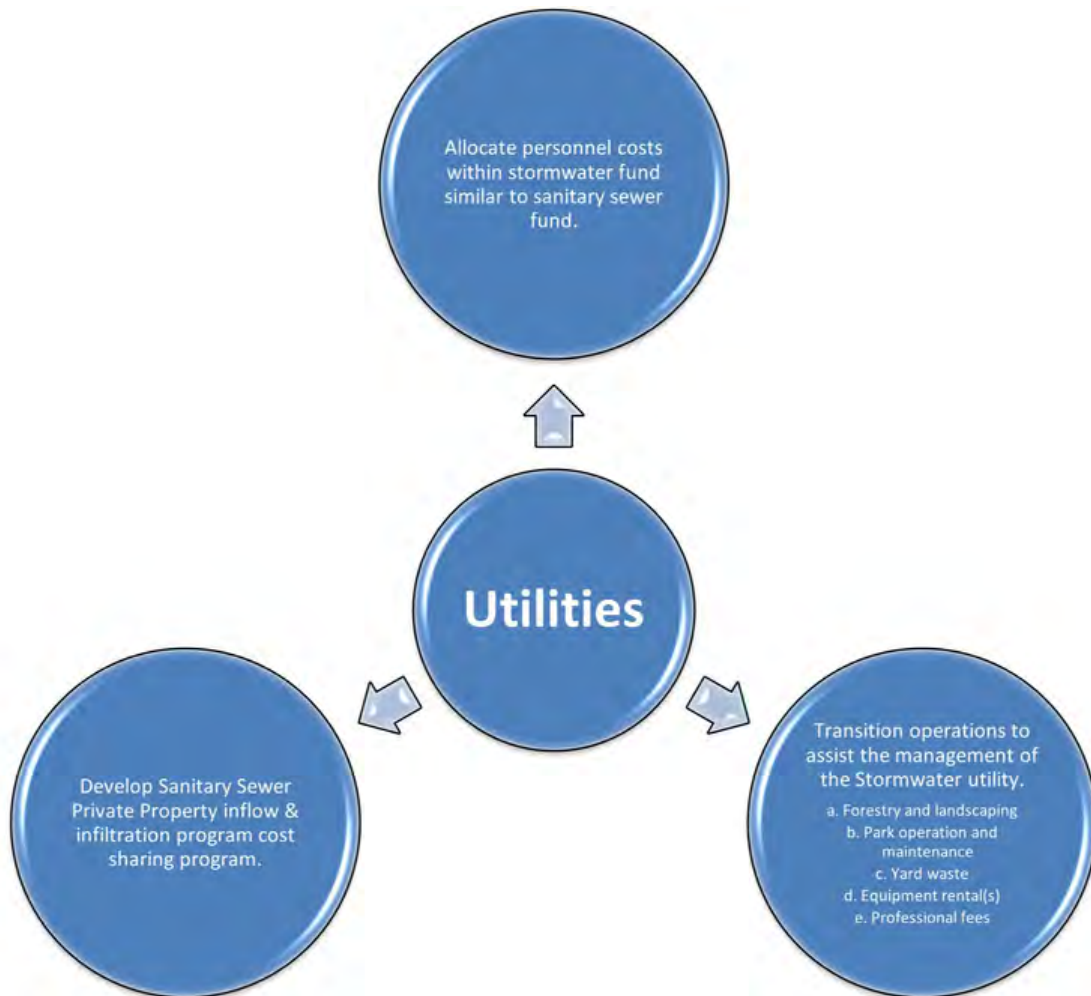
Long-Term Financial Plan: Considerations and Alternatives



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.



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 Director of Administrative Services. 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:

- 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 program line item change, i.e., utilities, local auto expense, supplies, etc. up to \$15,000.
- 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 Director of Administrative Services. The Director of Administrative Services may, with Committee and Board approval, receive assistance from one or more investment advisors pursuant to Wisconsin Statutes. The Director of Administrative Services will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

D. Reporting Requirements:

The Director of Administrative Services 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 Director of Administrative Services 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 Director of Administrative Services. 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 Director of Administrative Services.

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, at minimum, a general fund balance of 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, at minimum, 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 15% to the Debt Levy Stabilization Account;
- o 10% to the GASB 45/OPEB Designated Account;
- o 25% to the DPW Equipment Reserve Fund;
- o 25% to the Future Building Projects Fund;
- o 25% to the Admin Services Capital 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.

K. North Shore Library Operating Fund - The fund balance shall be at minimum 10% of the budgeted expenditures as approved by the Library Board as of January 1 of each year.

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 or specified Capital Funds for one- time purchases.

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

Goal

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

Coverage

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

Ethical Standards

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

General Guidelines

1. Purchases are classified into the following major categories:
 - Goods (tangible items): e.g. equipment, supplies, vehicles
 - Services: items requiring outside labor, maintenance agreements, etc.
 - Construction of public buildings and improvement
2. Purchasing Oversight
 - Department heads are responsible for procurement issues in their individual departments. Departments are to ensure that the purchase order requests are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.

4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion, as a guideline within five (5) days of receipt of an invoice.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce Village Costs. This will be coordinated through the Administrative Services Department.
6. All appropriations must be encumbered at the end of the fiscal year or they will lapse.
7. All employees in the Village have access to the financial reports of the Village through the Village's accounting software. It is the Department Directors responsibility to review these reports for their department.
8. Department heads should review monthly financial reports. Any line items that are above the annual allocation should be brought to the attention of the Village Manager by the 10th day of the month in which it exceeds the budgetary expense. The Department Head is responsible for completing the Budget adjusted form with recommendation to correct.
9. Policy Review - This policy will be reviewed annually by the Director of Administrative Services, the Village Manager, and the Finance and Administration Committee during the annual budget approval process.

1. Purchases under \$1,000

Purchases under \$1,000 may be made with the approval of Village Department Heads prior to making the purchase. Whenever possible, at least two informal (verbal, internet, etc.) price quotations should be obtained prior to making the purchase. Quotations are not required for items purchased from a vendor that has offered the best price and quality on a category of items based on period bids/proposals solicited by the Village at least annually. Department heads are responsible for monitoring all purchases made using this procedure to ensure that the Village is receiving a high value for its expenditures.

2. Purchases of at least \$1,000 and under \$5000

Purchases of at least \$1,000 and under \$5,000 may be made with the approval of the Department Head prior to making the purchase. At least two informal (verbal, internet) price quotations should be obtained prior to making the purchase.

The purchase order requisition for the item must be entered into the Village's financial software preferably prior to but within 5 days of making the purchase. Upon obtaining a receipt or invoice, the requisition is forwarded on to the Director of Administrative Services for processing of the payment. If the selected vendor did not offer the lowest price, the request should include an explanation of why another vendor was chosen.

3. Purchases of \$5,000 and greater

Purchases of \$5,000 and greater may be made with the approval of the Department Head, Director of Administrative Services, and Village Manager prior to making the purchase. Department heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations, if possible for the proposed purchase. This information is provided to the Director of Administrative Services along with a purchase order requisition. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

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

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

Purchases of Services

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

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

- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services are defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over \$25,000, the department head shall consider utilizing a formal Request for Proposal shall be used to solicit vendor responses. The Department Head shall be responsible for the preparation of all Requests for Proposal specifications, notices, and advertising. Prequalification of proposers may be done at the discretion of the Department head.

a) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the Village to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.

b) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.

c) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.

d) Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the Village, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.

e) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.

f) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.

g) Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the Village Director of Administrative Services. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the Village Board.

- Service contracts or agreements should be reviewed by the Village Insurance Company and the Village Attorney and placed on file with the Village Director of Administrative Services.

Additional Purchasing Policies

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

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

Petty Cash Policy

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

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

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

Upon completion of the purchase, the employee must return the receipt and any change to the Director of Administrative Services.

In Village Hall, the designee in charge of the petty cash funds is responsible for entering in all the petty cash expenditures.

Tax Exempt Policy

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

Employee Reimbursement Policy

If the need arises to purchase an item for the Village with personal funds, the employee must submit the receipt and an Expense Reimbursement Form to the Director of Administrative Services. This form should include a detailed listing of the items purchased and must be signed by the employee to be reimbursed, his or her Department Head and the Director of Administrative Services. Once approved, an accounts payable check or ACH transfer is issued for the reimbursement. It is the responsibility of the employee making the purchase to ensure that any available discounts are applied and that sales tax is not included, when applicable.

Credit Card Policy

The Village maintains a credit card account for all purchases, provided there are no fees for use of the credit card. The Director of Administrative Services shall administer the use of the Village credit card. All credit card receipts shall be submitted to the Department of Administrative Services within three (3) days of purchase. All purchases must be made in accordance with the Village Policy. Non- Compliance will result in revocation of privileges of the credit card for future purchasing.

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

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

The Director of Administrative Services shall recommend to the Village Manager which employee shall be granted a Village credit card and credit limit for each issued credit card.

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

Receiving and Inspection Policy

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

Billings

All billings are to be handled through the Director of Administrative Services, or designee. It is the responsibility of each department to notify the Director of Administrative Services, or designee of all billings that need to occur.

Emergency Purchases Policy

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

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

Purchasing Authority.

- The Village Manager may make purchases of single items or amounts the purchase price of which is less than \$15,000. The Village Manager may make purchases of commodities such as gas, diesel fuel, salt, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$25,000, or up the annual budgeted amount.
- The Village Manager has the authority with the advice and consent of the Village Attorney to settle property damage claims against the Village which are less than \$5,000 and for which the Village would appear in the opinion of the Village attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the Village Attorney. Any such claims under \$5,000 which are settled by the Village Manager shall be routinely reported to the Village board for informational purposes.
- The Village Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$25,000, or up to the annual budget amount.
- The Village Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the Village Board of Trustees and reflected in budget supplementary information.
- The Village Manager has the authority to make payment on professional and contractual services and fees not to exceed the amount provided in the budget supplementary information. In addition, the Village Manager has the authority to pay charges for services for the North Shore Fire Department, North Shore Library and North Shore Health Department in monthly or quarterly payments as may be required, but not more than the annual budgeted amounts.
- The Village Manager has the authority to administer and make payment on expenses to implement the day to day expenses of the annual budget.

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 Director of Administrative Services and/or the Finance and Administration Committee, and Village Board.
- E. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the Village money, the party has filed for bankruptcy, or the expense of collected the delinquent funds owed to the Village exceed the amount of the delinquency.
- F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Director of Administrative Services 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 Director of Administrative Services 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

51100 Wages FT: Wages paid to full-time employees.

51110 Overtime: Wages paid to employees for overtime worked.

51120 Wages PT: Wages paid to part-time employees.

51160 Holiday Pay: Wages paid to employees for earned holiday pay pursuant to Personnel Manual/Collective Bargaining Agreement.

51170 Health Insurance Buyout: Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered health insurance benefit.

51180 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.

51190 Dental Insurance Buyout: Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered dental insurance benefit.

51200 Trustees Wages: Wages paid to elected Board of Trustees.

51250 Election Wages: Wages paid to election poll workers.

51300 Elections: Expenses related to the administration and operation of elections.

51500 Wisconsin Retirement System: Expenses related to employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.

51510 Social Security: Expenses related to employer's social security and Medicare contributions made on behalf of Village employees.

51520 Life Insurance: Expenses related to employee's life insurance premium net of employee's contribution where applicable.

51530 Health Insurance: Expenses related to employee's health insurance premium net of employee's contribution where applicable.

51540 Dental Insurance: Expenses related to employee dental insurance premium net of employee's contribution where applicable.

51560 Health Reimbursement Account: Expenses related to contributions/expenses for health insurance reimbursement accounts.

51800 Recruitment: Expenses related to advertisement or expense related to the recruitment and hiring of employees.

52000 Facility Maintenance & Supplies: Expenses related to materials, maintenance, and repair of facilities.

52010 Cleaning and Janitorial Services: Expense related to cleaning and janitorial services of facilities.

52020 HVAC Maintenance: Expenses related to heating, ventilation, and air conditioning systems.

52080 Special Legal Services: Expenses related to legal counsel outside the scope of the retainer agreement.

52090 HOC Fees: Expenses related to fees paid to the House of Correction for offsite housing of prisoners.

52100 Contractual Services: Expenses related to service provided by an outside contractor.

52110 Legal Counsel-Contracted: Expenses related to legal counsel within the scope of the retainer contract.

52130 Legal Counsel-Personnel: Expenses related to legal counsel for labor and personnel related issues.

52140 Audit Services: Expenses related to conducting the annual audit of the financial statements.

52150 MADACC: Expenses related to Milwaukee Area Domestic Animal Control Commission.

52160 Engineering: Expenses related to engineering consulting services.

52170 Public Health Services: Expenses related to contracted services provided by the North Shore Health Department.

52180 Private Property II: Expenses related to sewer lateral infiltration and inflow rehabilitation to reduce clear water from the sanitary system.

52190 Assessor Services: Expenses related to contracted assessor services.

52200 Utilities: Expenses related to electric, water, stormwater and natural gas usage.

52210 Telecommunications: Expenses related to communications for maintaining services.

52240 North Shore Fire Department: Expenses related to services provided by the North Shore Fire Department.

52250 Computer Support Services: Expenses related to computer related software and internet maintenance, workstation, radio and updates.

52260 Benefit Administration Fees: Expenses related to administering the Section 125 and Health Reimbursement accounts.

52270 North Shore Library: Expenses related to service and operations provided by the North Shore Library.

52290 Banking Fees: Expenses related to bank accounts and investment management fees.

52300 Materials & Supplies: Expenses related to tangible items used or consumed in department operations.

52310 Fleet Maintenance: Expenses related to maintenance of Village vehicles and equipment.

52320 Lift Station Maintenance: Expenses related to maintenance of lift stations.

52330 Tools: Expenses related to purchasing of tools for the maintenance and operation of equipment, vehicles and facilities.

52340 Diggers Hotline: Expenses related to the locating and marking of public and underground utilities.

52350 Community Events: Expenses related to Village sponsored community events.

52360 Licensing and Maintenance: Expenses related to licensing and maintenance.

52370 Bond Issuance Fees: Expenses related to Bond Counsel for debt issuance.

52380 Financial Advising Services: Expenses related to financial advising services.

52400 Misc. Collection Materials: Expenses related to circulated items that are not books, DVDs or periodicals.

52410 Periodicals: Expenses related to magazines and newspapers.

52420 Adult Books: Expenses related to books for adult collection.

52430 Juvenile Books: Expense related to books for children/teen's collection.

52440 DVDs Adult: Expenses related to adult DVDs.

52450 DVDs Juvenile: Expenses related to juvenile DVDs.

52460 Lost Books Replacements: Expense related to materials that have been lost or damaged.

52470 Adult Programming: Expenses related to adult programming.

52480 Juvenile Programming: Expenses related to juvenile programming.

52500 Building Inspections: Expenses related to contracted building expense and expenses related to the issuance of building permits.

53000 Administrative: Expenses related to the administrative operations.

53100 Office Supplies: Expenses related to supplies necessary for use in operating offices.

53110 Postage: Expenses related to the mailing of letters and packages.

53210 Dues & Subscriptions: Expenses related to professional organizations membership dues, subscriptions, and publications.

53220 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.

53230 Wellness: Expense related to the wellness program.

53240 Publications/Printing: Expenses related to required legal publications.

53260 Ammunition: Expenses relating to the purchasing of ammunition for Police Department weapons and training.

53270 Culvert Materials: Expenses related to materials and supplies associated with culverts for stormwater management infrastructure.

53280 Landscaping Materials: Expenses related to landscaping materials associated with landscape repair and restoration.

53290 Excavation and Disposal: Expenses related to purchase of and disposal of materials in the repair of dilapidated stormwater ditches.

53300 Uniform Supplies: Expenses related to uniform and clothing allowance and supplies.

53330 Medical Supplies: Expenses related to materials and supplies to provide emergency medical services.

53340 Winter Operations: Expenses related to winter snow and ice removal operations.

53400 Fuel Maintenance: Expenses related to the purchasing of fuel, lubrications and dispensing equipment.

53420 Construction Materials: Expenses related to construction and infrastructure improvement projects.

53500 Equipment Replacement: Expenses related to replacement of equipment.

53510 Maintenance Contracts: Expenses related to expenses for maintenance contracts.

53600 Equipment Rental: Expenses related to renting equipment for projects.

53700 Tipping Fees: Expenses related to the disposal of garbage and recycling materials.

53760 Fire Insurance Dues: Expenses related to fire insurance premiums.

53770 Yard Waste Tub Grinding: Expenses related to the manufacturing of mulch from residential yard waste.

53900 Employee Recognition: Expenses related to employee recognition program.

54000 Street Maintenance: Expenses related to the maintenance of streets, including asphalt maintenance and repairs.

54010 Crack Sealing & Striping: Expenses related to the materials that are needed for sealing and striping the cracks in Village roads.

54020 Construction Supplies: Expenses related to the supplies necessary to carry out construction projects.

54100 Stormwater Management: Expenses related to managing the stormwater within the Village.

54350 Baseball Field: Expenses related to materials and supplies associated with the maintenance of the Ellsworth Park baseball field.

54500 Signage: Expenses related to the purchase of public right-of-way, facility, or event signage.

54600 Forestry & Landscaping: Expenses related to the maintenance of the Village's tree population and landscaping.

54650 Tree Disease Mitigation: Expenses related to the prevention or mitigation of tree disease.

55000 Contingency: Expenses related to budgeted amount available to transfer to accounts for unexpected expenditures.

55010 COVID Contingency: Expenses related to the COVID-19 pandemic.

55090 Pollution Liability: Expenses related to pollution liability insurance premiums to protect from insurance claims related to pollutants.

55100 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.

55110 Automobile Liability: Expenses related to automobile liability insurance premiums to protect from insurance claims related to auto.

55120 Boiler Insurance: Expenses related to boiler liability insurance premiums to cover the cost of repairs to replace the buildings boiler system.

55130 Worker's Compensation: Expenses related to Workers compensation insurance premiums to protect from insurance claims related to employee injuries.

55150 Commercial Crime Policy: Expenses related to commercial crime insurance premiums.

55160 Property Insurance: Expenses related to Property insurance premium expenses to provide financial reimbursement in the event of damage, theft or injury to someone.

55170 Public Official Bonds: Expenses related to public official error and omission insurance premiums.

55180 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 conduction law enforcement activities or operations.

55190 Contracted Retirement Benefits: Expenses related to payment of contracted or authorized expenses for retired employees.

55200 Tax Refunds/Uncollectible: Expenses related to Villages portion of uncollected personal property taxes.

55210 GASB-OPEB 45: Expenses related to Governmental Accounting Standards Board accounting standard and requirements.

55900 Animal Management Program: Expense related to control animal management programs.

55910 Municipal Code: Expenses related to fees to codify and maintain the municipal code.

55920 Code Enforcement: Contracted services expense for enforcement of Municipal Code.

55930 Zoning & Planning: Expenses related to contracted services for Village zoning and planning.

56110 NSFD Station #5: Expenses related to debt service payment for fire department- funds received from North Shore Fire Department.

56120 General Obligation Debt: Expenses related to debt service payments for the Bayside Communications Center.

56140 General Obligation Debt: Expenses related to principal payment on unfunded liability for the retirement system.

56160 2011 General Obligation: Expenses related to principal payment on General Obligation Bond from 2011 borrowing.

56170 Principal Redemption on CWFL: Expenses related to principal payment for Clean Water Fund Loan.

56180 2014 General Obligation: Expenses related to principal payment on General Obligation Bond from 2014 borrowing.

56190 2016 General Obligation: Expenses related to principal payment on General Obligation Bond from 2016 borrowing.

56200 2018 General Obligation: Expenses related to principal payment on General Obligation Bond from 2018 borrowing.

56210 Interest on Bond: Expenses related to Interest payment on General Obligation Bond.

56230 Unfunded Liability Interest: Expenses related to interest payments on loans.

56260 Interest on Clean Water Fund Loan: Expenses related to interest payment for Clean Water Fund loan.

57000 Depreciation: Expenses related to ECMAR and Clean Water Fund Loan.

58010 Capital Projects: Expenses related to capital project purchases over \$5,000.

58020 Capital Lease: Expenses related to the vehicle or equipment leasing.

58030 Capital Equipment: Expenses related to capital equipment purchases over \$5,000.

59000 Administrative/Transfer to: Account used to transfer funds from one fund to another fund.

PERFORMANCE OVERVIEW

2022 Accomplishments

The Village had a strong 2022 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 2022 include:

- Implemented Code Red Mass Notification Emergency Alerting System.
- Implemented Next Generation Text-to-911 technology.
- Implemented Emergency Medical Dispatch Program.
- Expanded Information Technology consortium.
- Implemented Emerald Ash Borer Management program, removing over 158 diseased public trees and planted 75 trees as part of the Adopt-A-Tree Program.
- Implemented myCrew Public Works program.
- Applied for and awarded \$1,050,237.80 in grants.
- 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.
- Replaced an aged squad with a new hybrid squad.
- Developed the Sanitary Sewer Public and Private Inflow and Infiltration Pilot Program with Milwaukee Metropolitan Sewerage District on Bay Point Road and Hermitage Road.
- Completed the Ellsworth Lane, Pelham Parkway, Manor Circle, and Fielding Drive stormwater and road reconstruction project.
- Completed the Bay Point Road and Hermitage Road lift station projects.
- Completed stormwater management project on Tennyson Drive and Standish Place.
- Completed 10,000 feet Cured in Place Pipe Lining sanitary sewer mainlines and repaired approximately 65 sanitary sewer manholes throughout the Village.
- Adopted updated Comprehensive Plan.
- Implemented Village succession plan, onboarding Police Chief Liebenthal and Director of Administrative Services Safstrom.
- Constructed Ellsworth Park playground equipment addition.
- Installed new Village Hall Recycling Center.
- Hired Police Chief Liebenthal and Director of Administrative Services Safstrom.

2022 Fiscal Integrity Goals

Goal 1: Sound Financial Management – 100%

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

- Excellence in Budgeting Award was received for the 15th consecutive year. Annual Comprehensive Financial Reporting award received.

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

- The 2022 audit was completed with no new material weaknesses.

100% – Implement new financial management and accounting software

- BSA Software implemented.

Goal 2: Financial Stability – 83.33%

100% – Update Village Long- Term Financial Plan

- Plan updated with 2023 Budget process.

75% – Scan and mitigate potential budget impacts from COVID- 19 pandemic.

- Impacts of COVID- 19, supply chain, inflation monitored frequently, and adjustments made to reflect economic conditions.

75% – Administer American Rescue Plan Act grants and Capital Infrastructure Projects

- ARPA funds being utilized for the Tennyson Drive Stormwater Management project.

Goal 3: Collaborative Service Enhancements – 100%

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

- \$5.9 million applied, \$1,050,237.80 awarded or in process of being awarded.

100% – Explore new opportunities for Bayside Information Technology consortium.

- New agreement with Village of Shorewood for 40 hr/ week; Village of Brown Deer for 20 hr/ week

100% – Seek Joint Public Safety Communication Center levy limit exemption.

- Legislation drafted and introduced in State Assembly, additional coalition building in 2023.

2022 Community Collaboration Goals

Goal 1: Neighborhood Stability - 75%

75% – Enhance community standards/ property maintenance program enforcement.

- Access Bayside enhanced for reporting and progress tracking. Enhanced enforcement in 2022.

75% – Enhance myBlue community outreach efforts.

- Resumed myBlue Night Out, enhanced outreach as pandemic came closer to an end.

75% - Develop Community Standards campaign focused on education, promotion, and enforcement of Village Codes.

- Seasonal guide is near completion.

Goal 2: Community Enrichment – 66.66%

25% – Develop Citizens Academy Program

- Materials are being developed for 2023 implementation.

75% – Promote Village sponsored events and encourage community- based events.

- All events planned, administered, and expanded in 2022.

100% – Finalize Comprehensive Plan.

- Comprehensive Plan adopted by by Village Board.

Goal 3: Cooperative Partnerships – 91.66%

100% - Coordinate Ellsworth Park Playground community playground build.

- Playground build complete.

100% - Expand Bayside Beer Garden Series.

- Expanded to include winter event.

75% – Enhance collaboration with Schlitz Audubon Nature Center.

- Continued collaboration, EAB management, facility security.

2022 Connected Communication Goals

Goal 1: Customer Service – 91.66%

100% – Develop Service Level Agreements for Village- provided services.

- Access Bayside SLA reviewed, updated, and measured. Incorporated into monthly dashboards.

75% – Develop resource guides for seasonal issues.

- On track, public in Q4.

100% – Develop capital/ infrastructure project web pages for project updates.

- Project pages created and updated.

Goal 2: Virtual Services – 91.66%

100% – Implement social media scheduling platform.

- Social Pilot platform implemented.

75% – Increase Bayside Buzz subscribers.

- 1% YTD increase, new methods adopted in Q3 to enhance subscribers.

100% – Create department specific surveys related to services.

- Department specific surveys administered through Access Bayside.

Goal 3: DIY Resources – 100%

100% - Enhance usage of Access Bayside.

- Expanded categories for property maintenance. Usage in line with 2021.

100% - Maintain Village website Frequently Asked Questions.

- FAQs reviewed and up to date.

100% - Promote specialized recycling programs, Recycling and Clean Up Days.

- New Village Hall recycling center installed.

2022 Service Excellence Goals

Goal 1: Performance Management - 75%

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

- All recognitions received again in 2022.

75% – Utilize data to identify potential problems and timely service delivery.

- Utilizing records management software and Access Bayside to identify trends and address issues.

50% – Implement enhanced performance management tracking programs/ software.

- Program currently being updated as part of the budget process.

Goal 2: Technological Advancement and Innovation – 75%

100% – Implement Emergency Medical Dispatch program.

- Program implemented.

50% – Conduct information technology security audit and implement recommended remediation measures.

- Audit complete- remediation measures authorized.

75% – Create internal Innovation Team to mitigate further issues.

- Team developed, meets informally to address issues.

Goal 3: Employee Development – 91.66%

100% – Implement leadership succession plan.

- Police Chief transition/ Lieutenant promotions/ Hiring of Director of Administrative Services.

75% – Addresses recommendations from CVMIC Safety and Human Resources Audit.

- Policies being updated.

100% – Implement performance appraisal system and develop merit- based pay system.

- Software and system is implemented.

2022 Sustainable Resilience Goals

Goal 1: Environmental Infrastructure - 75%

75% - Implement 2022 Capital Projects.

- All 2022 projects in progress.

50% – Collaborate with MMSD on Brown Deer Road Sanitary Sewer Rehab Project.

- MMSD project bid out, agreements finalized, project scheduled.

100% – Develop, in partnership with MMSD, a Private Property Inflow and Infiltration Pilot Project Program.

- Pilot project agreement executed.

Goal 2: Stormwater Mitigation – 58.33%

50% – Analyze stormwater management outfalls and develop workplan.

- Specific outfalls being addressed. Further analysis is scheduled for 2023.

75% – Complete MS4 Stormwater Management study update.

- Village engineer scheduled to have this completed by October 31.

50% – Complete 2022 Stormwater Management Project.

- Project in progress and scheduled to be completed by October 26.

Goal 3: Environmental Stewardship – 75%

75% – Administer 2022 Emerald Ash Borer and Urban Forestry Management Plan.

- Public EAB Management program near completion, private contractor completing final tree removal.

50% – Develop and implement alternative winter road alternative.

- Materials ordered, awaiting delivery and implementation.

100% – Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community Awards.

- All received.

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.

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.
 - Public Outreach
 - Digital Marketing
 - Customer Service
- **Service Excellence:** Provide solution-based innovative services.
 - Performance Management
 - Innovative Advancement
 - Employee Development
- **Sustainable Resilience:** Provide environmental stewardship and promote future resilience.
 - Environmental Infrastructure
 - Stormwater Mitigation
 - Green 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 measurements 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. In 2022, ICMA decided to postpone the program. The Village plans to apply again in 2023.

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 was 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 2022 was \$450,960.
- The Village meets its general fund balance policy of 30%.
- Police issue, on average, 1,081 warnings a year, while the average for citations is 1,267.
- The Village experiences an average of 39 crimes per year.
- The Bayside Communications Center processes over 116,000 call per year.
- 5.84% of all NSFD fire calls are for Bayside.
- The average PASER value for Bayside roads is 7.4 out of 10.
- Since 2004, Village health insurance premiums have increased by 31.5% for family and 39% for single.
- The Village's workers comp mod factor will be 1 in 2023.
- The Village website is visited an average of 41,000 times per year which is above our target of 40,000.
- Crews spend an average of 1,229 hours collecting loose and bagged yard waste.
- Approximately 165 garbage special pick-ups were conducted in 2021.
- DPW collected approximately 1,400 tons of garbage and 475 tons of recycling in 2021.
- The leaf vacuum is used for an average of 355 hours of collection each year.
- DPW crews spend an average of 453 hours removing snow and ice.
- Crews clean over 26,000 feet of sanitary sewer each year.
- Roughly 550 building permits will be issued in 2022.

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 \$1,050,237.80 in grant funding.
- 2022 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%	30%	■	Maintain
Grant Dollars Awarded	Awards Secured	\$100,000	\$1,050,237.80	■	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.

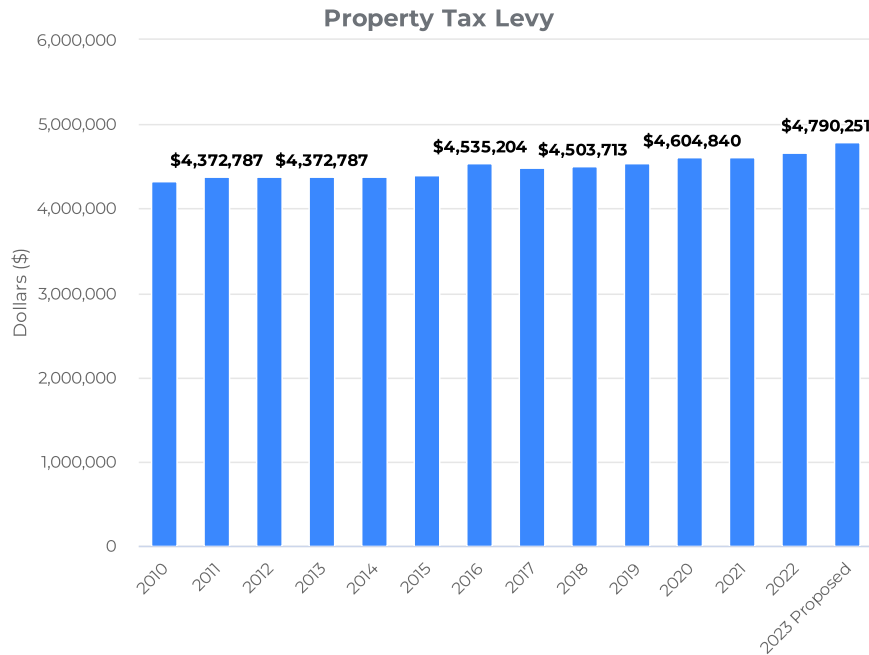
- *Status of metric
- Green: Meets Target
 - Yellow: Caution
 - Red: Requires Action

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 2023, the property tax levy has increased 10.7%. 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.

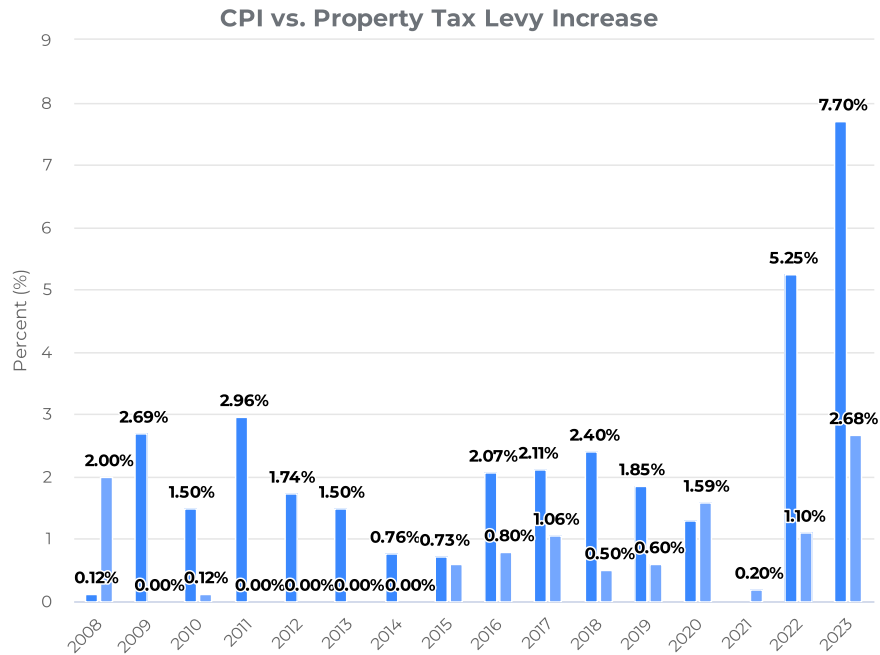


CPI vs. Property Tax Levy Increase

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. Since 2012, the overall property tax levy has increased 9.36% while the Consumer Price Index has increased by 26.47%.

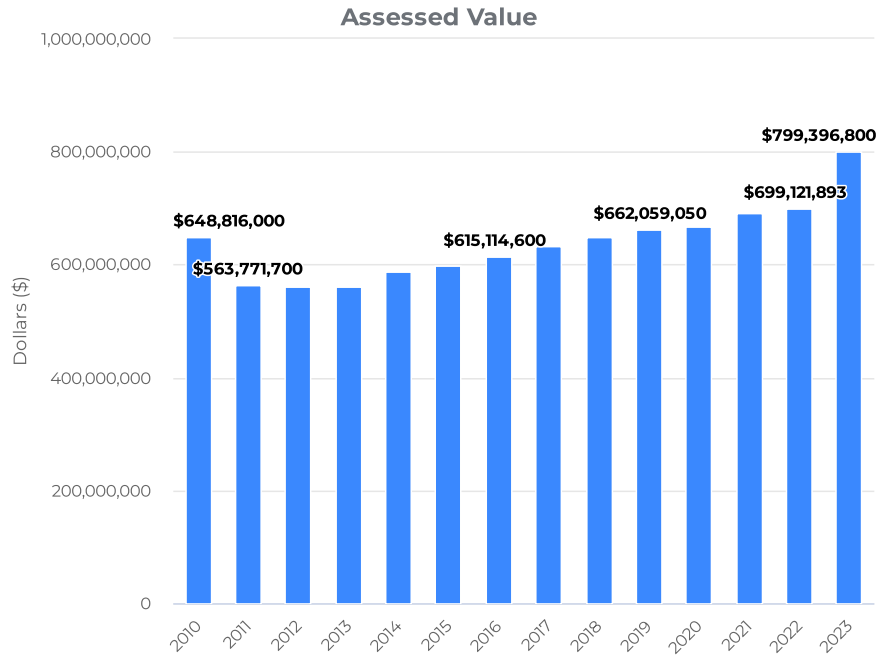


Assessed Value

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 2022, assessed value increased by 6.69%. At the lowest point in 2013, total assessed value had decreased by 13.1%.

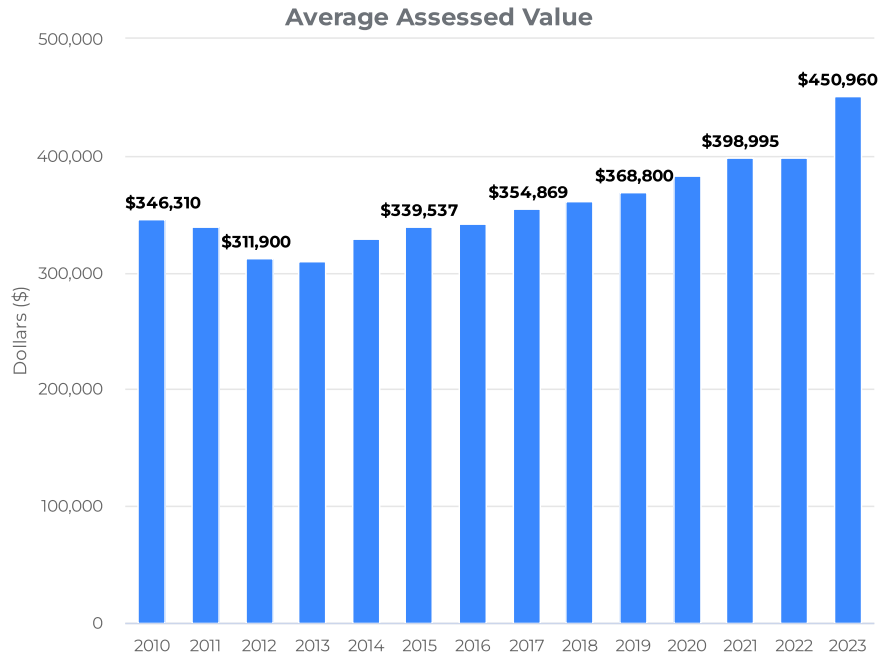


Average Assessed Value

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 \$450,960 in 2023.

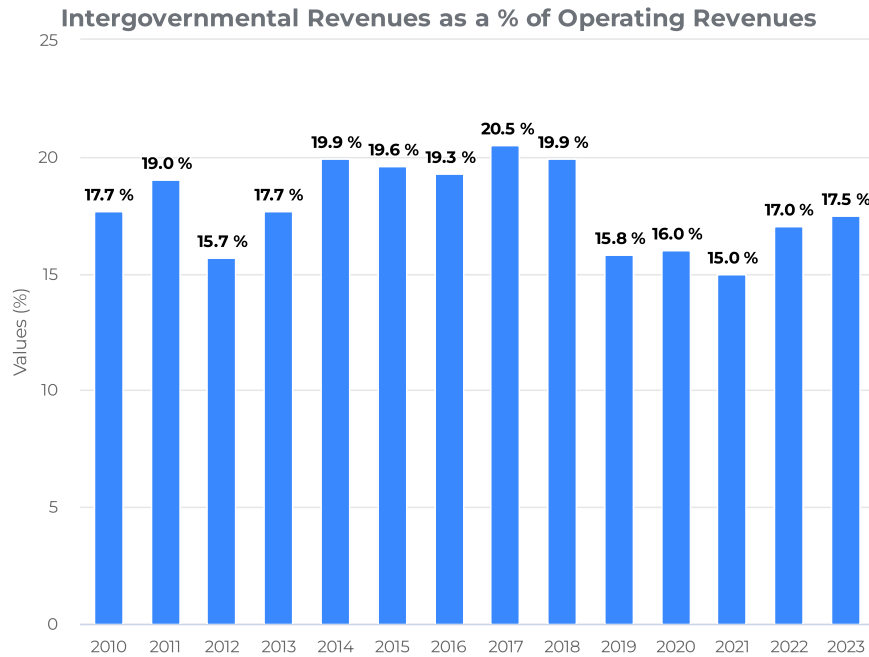


Intergovernmental Revenues as a % of Operating Revenues

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.

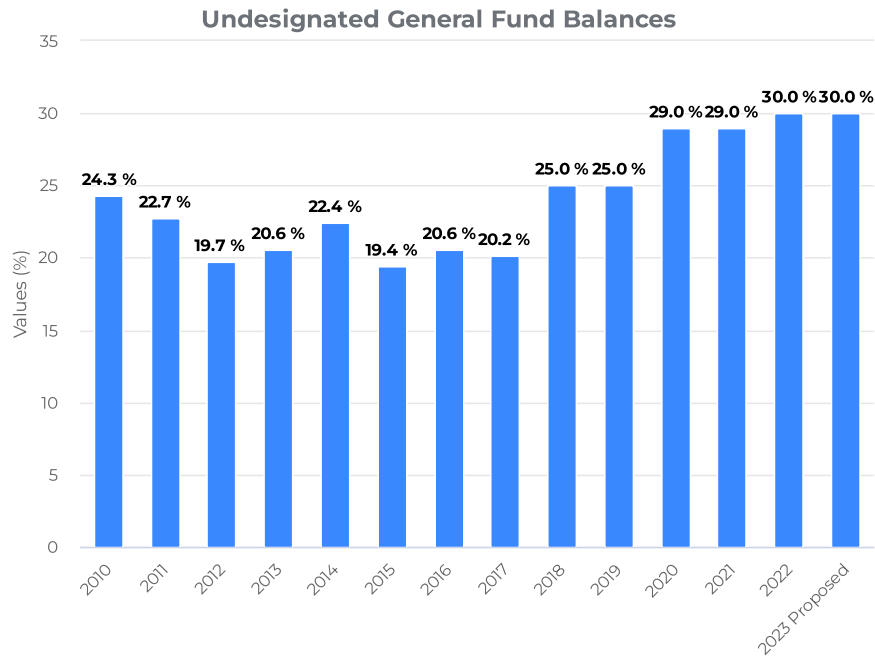


Undesignated General Fund Balances

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% (2022). This policy sets a goal of maintaining a fund balance of at minimum, 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.

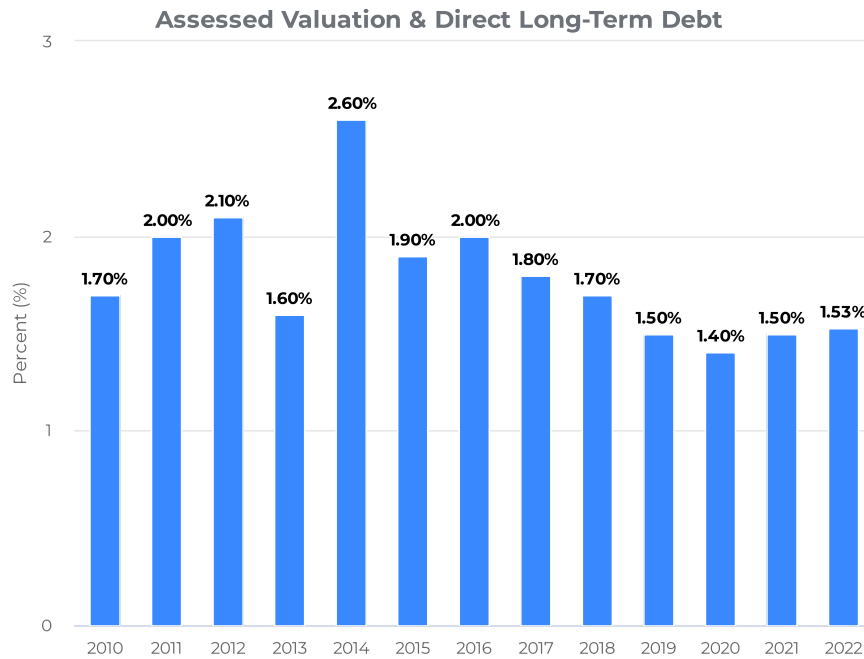


Assessed Valuation & Direct Long-Term Debt

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

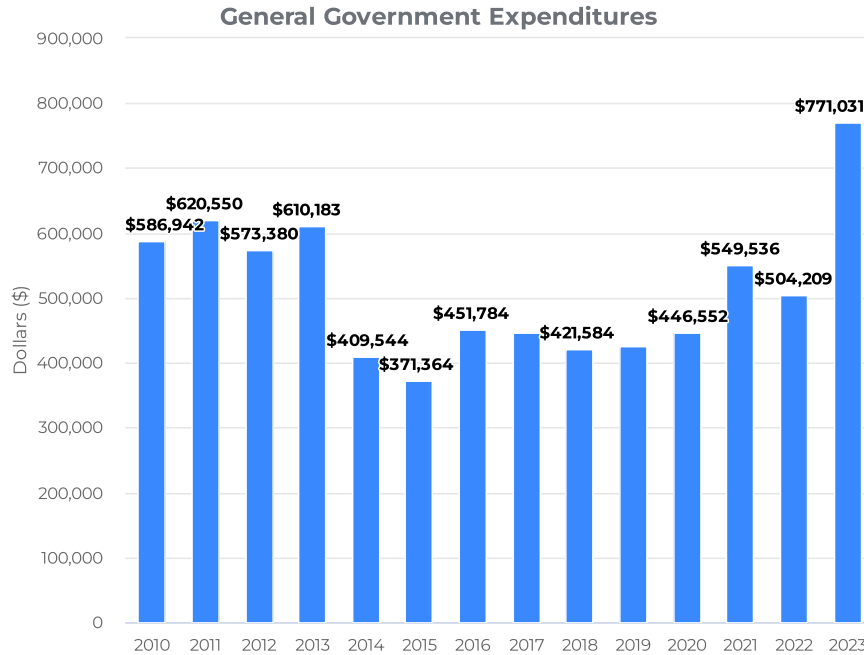
Description: "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).

Analysis: The Village's net direct bonded-long term debt as a percentage of assessed valuation has been stable since 2014. The range is between 1.5% and 2.6% with 2022 at 1.53%. State Laws allows for up to 5.0%. Overall, this indicator is strong for the Village.



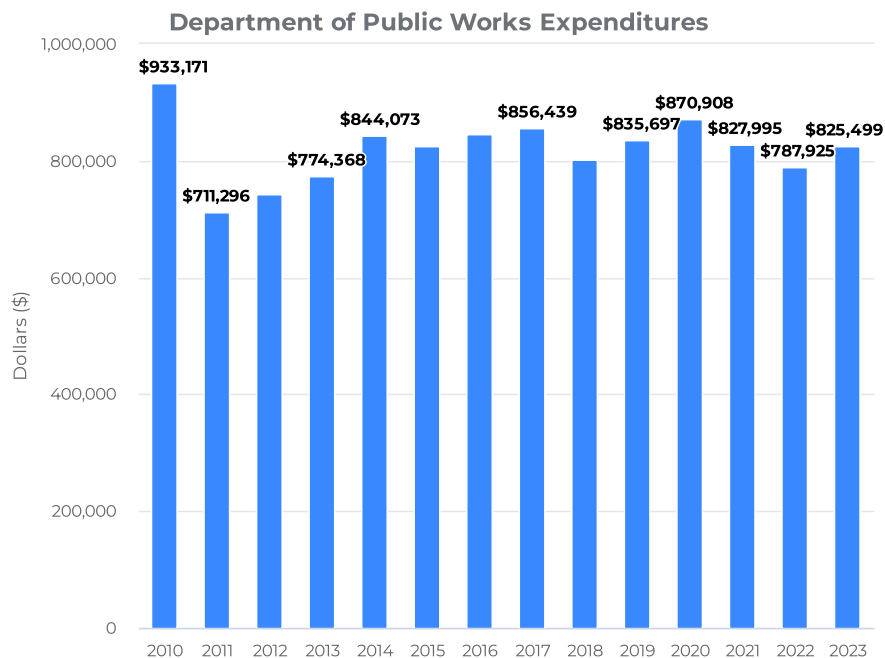
General Government Expenditures

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. NOTE: Insurances and legal expenses were combined into general government in 2023.



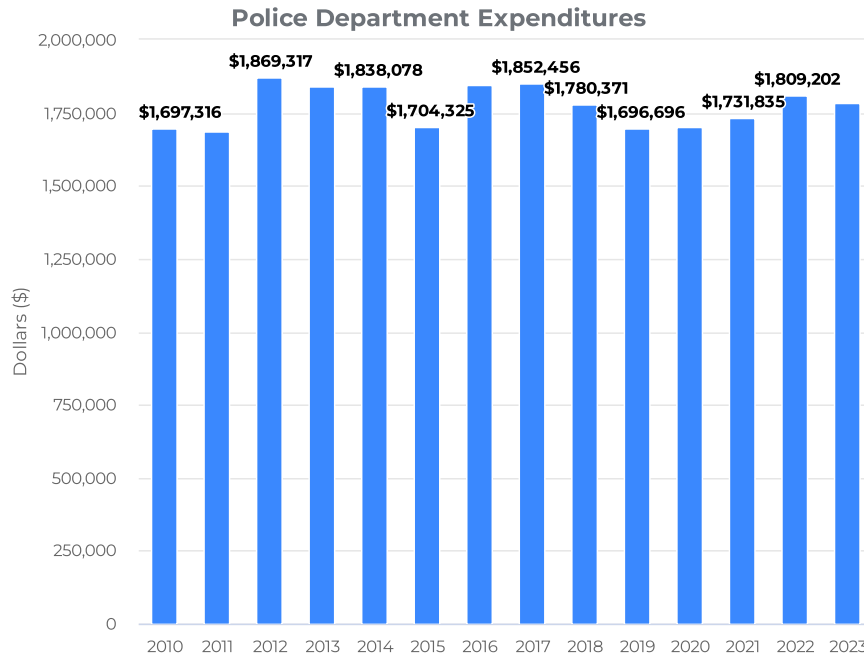
Department of Public Works Expenditures

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.



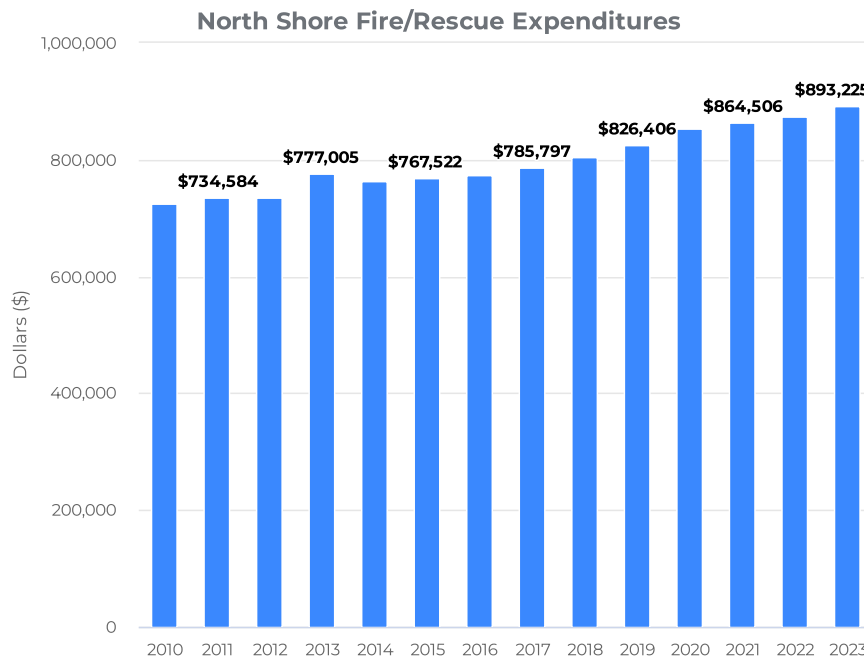
Police Department Expenditures

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.



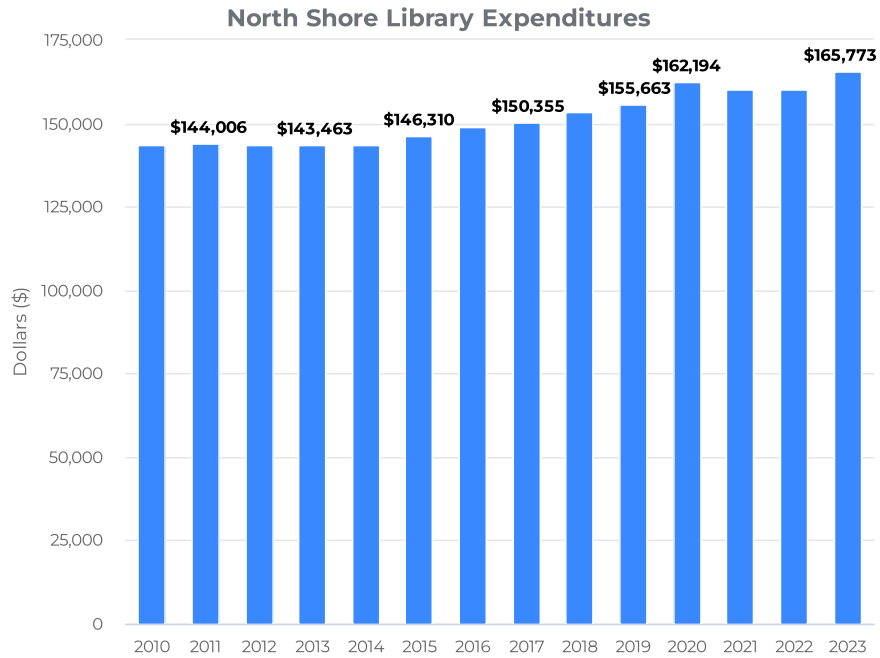
North Shore Fire/Rescue Expenditures

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.



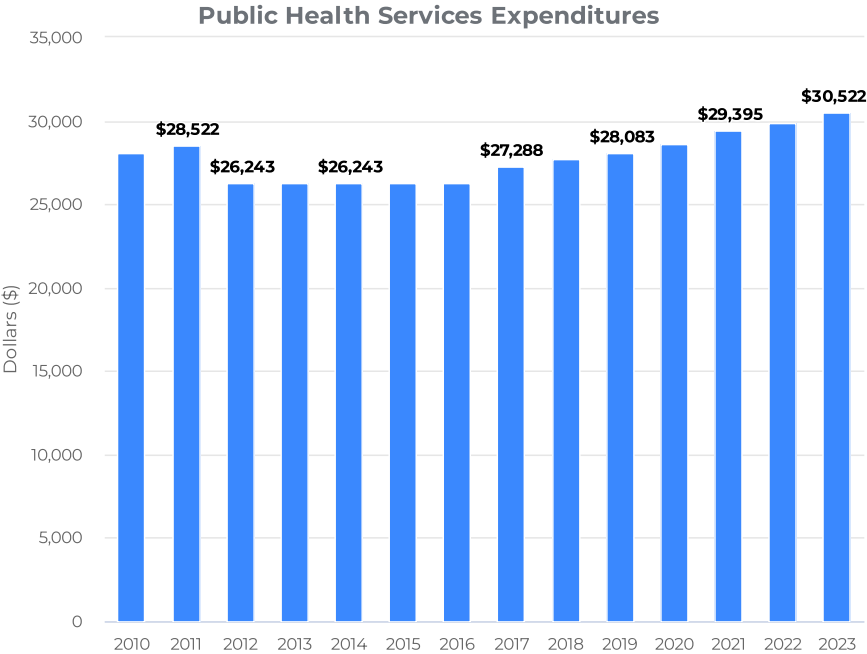
North Shore Library Expenditures

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.



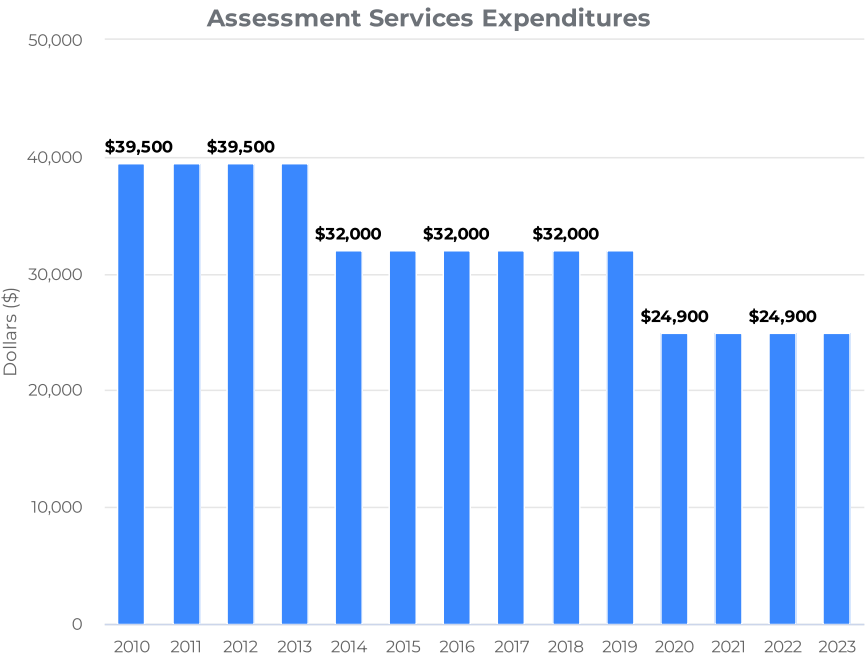
Public Health Services Expenditures

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.



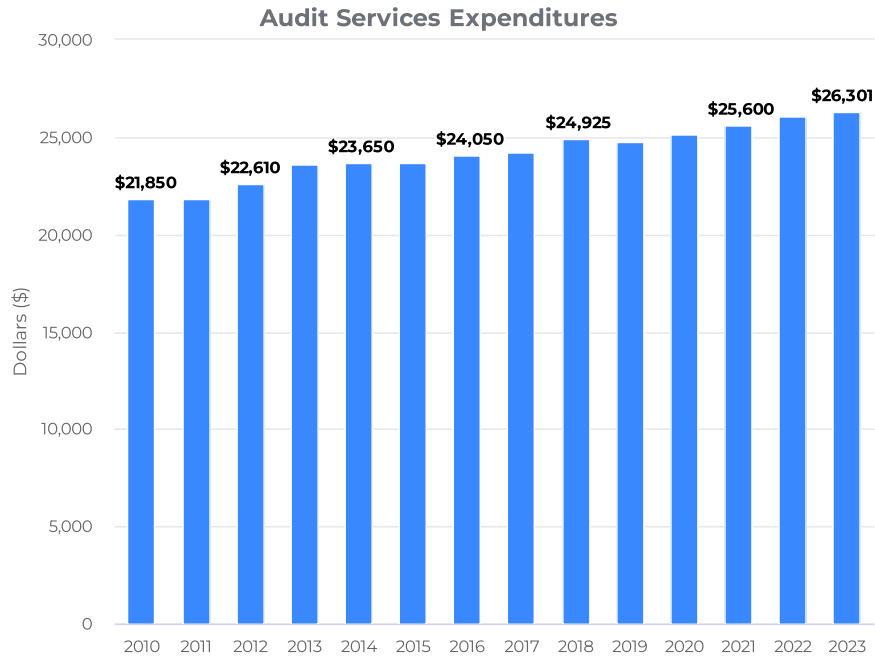
Assessment Services Expenditures

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.



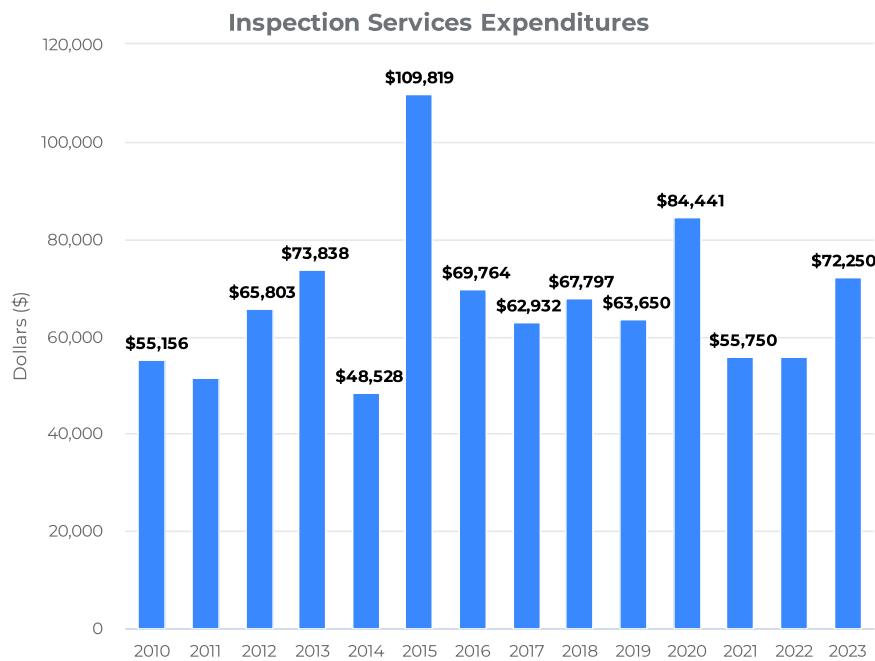
Audit Services Expenditures

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



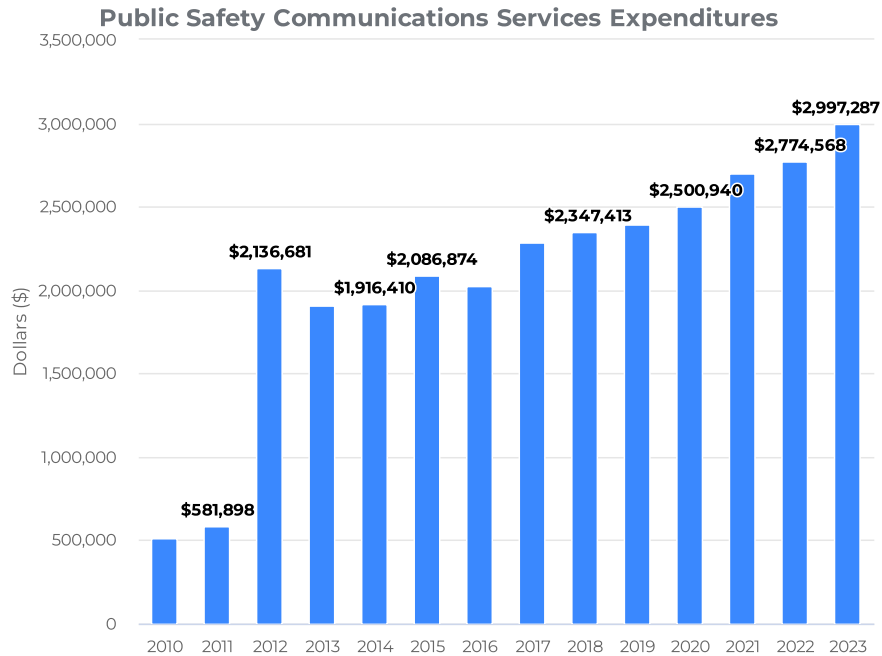
Inspection Services Expenditures

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.



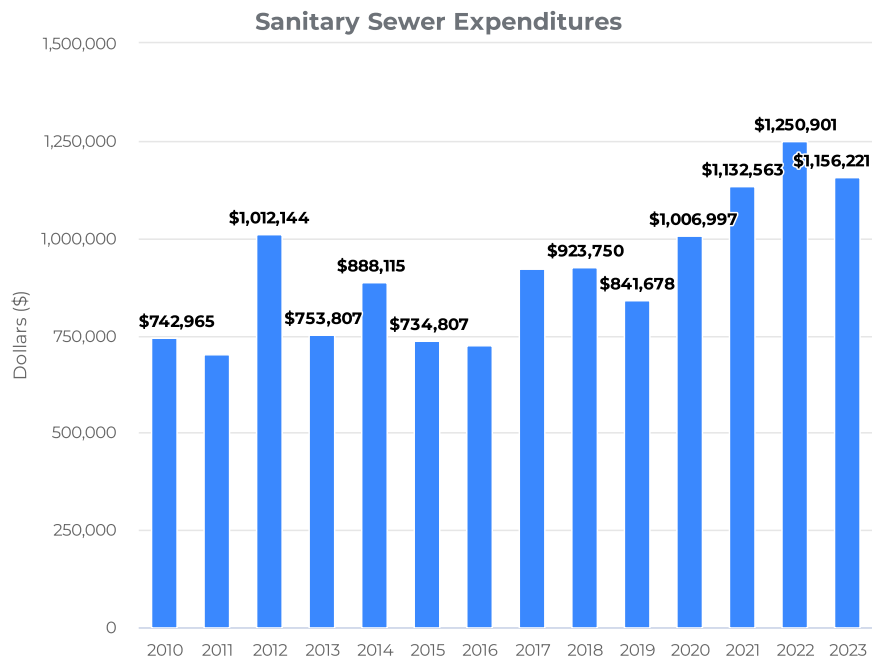
Public Safety Communications Services Expenditures

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.



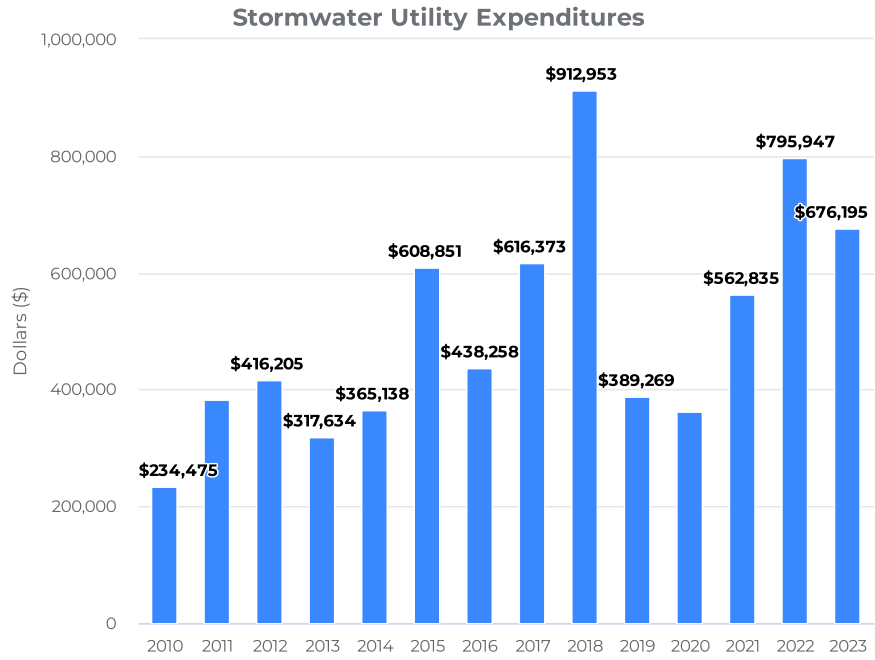
Sanitary Sewer Expenditures

Description: The Sanitary Sewer fund is used to maintain the Village's sewer infrastructure. Expenditures generally fluctuate based on annual capital projects.



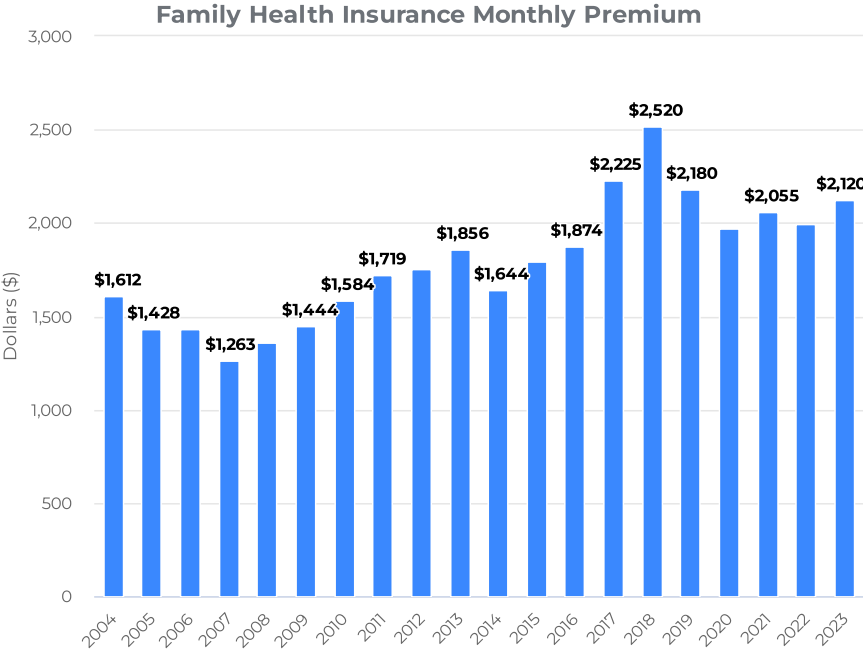
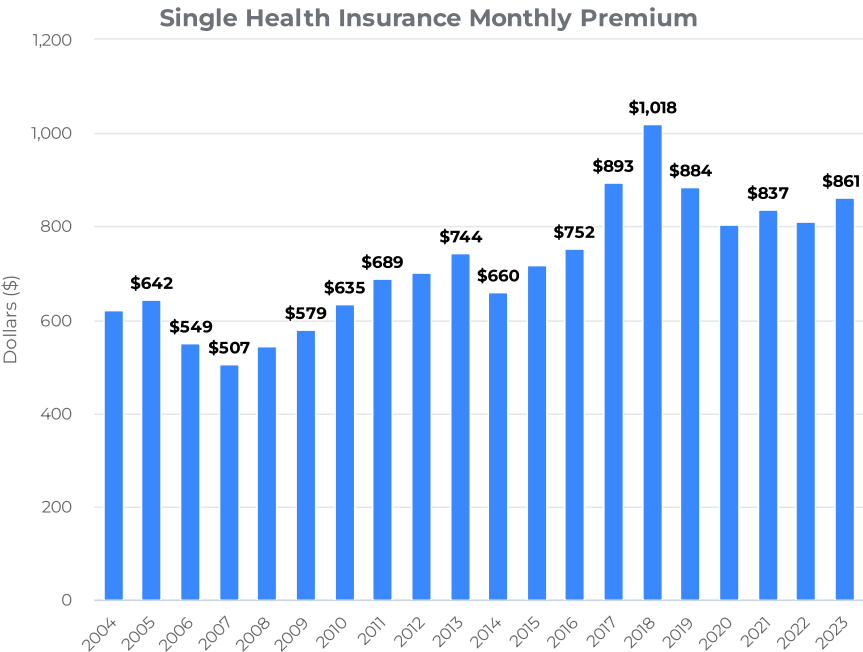
Stormwater Utility Expenditures

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 2022, 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.

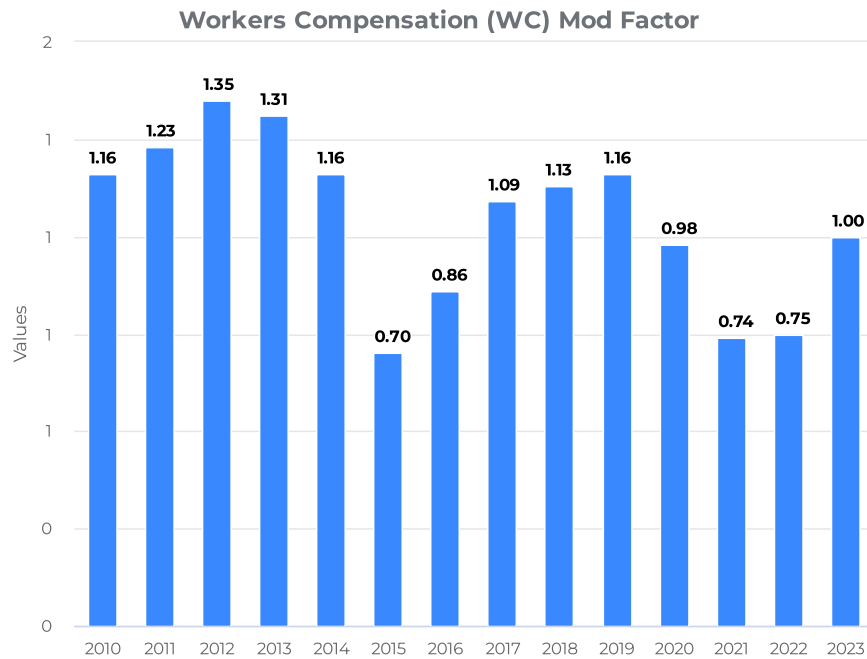


Workers Compensation (WC) Mod Factor

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.

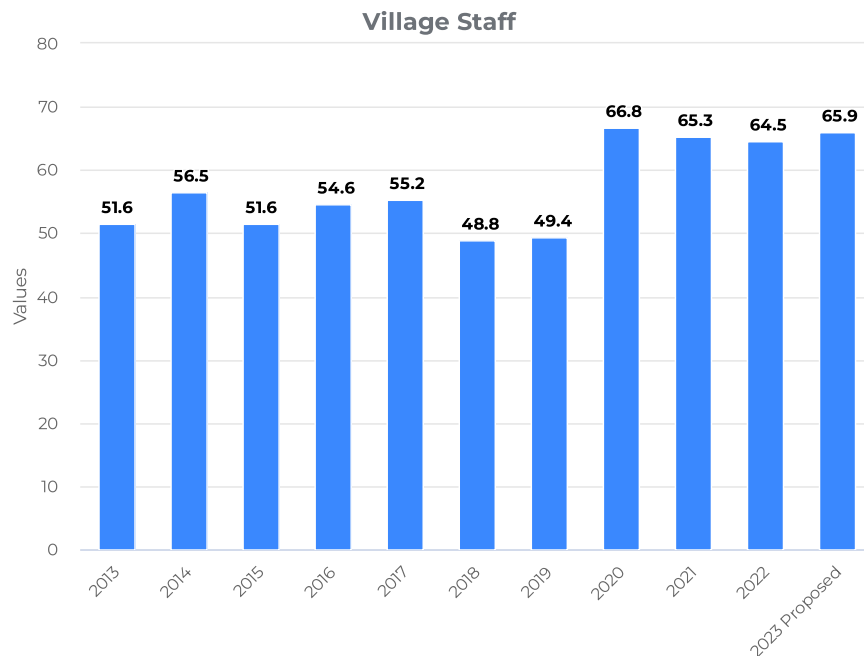


Village Staff

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 65.9 in 2022.



Service Excellence

Provide solution-based innovative services.

In furthering the strategic initiative of service excellence, the Village strives to provided 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 264 miles per day
- Replaced 16 driveway culverts
- Completed 88 special pick-ups

Metric	Measurement	Target	Most Recent	Status	Goal
Police Visibility	Miles Driven per Shift	38	27	■	Increase
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	42	■	Maintain
Fire/EMS Response Time	Arrival at Scene	6	5 min, 29 sec	■	Maintain
Garbage/Recycling Collection	Route Completion Time (Hours)	11	7.3	■	Maintain
Value of Services Provided	Survey	80%	95%	■	Maintain
Yard Waste Collection	Schedule Compliance (Hours)	72	67	■	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	7.4	■	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

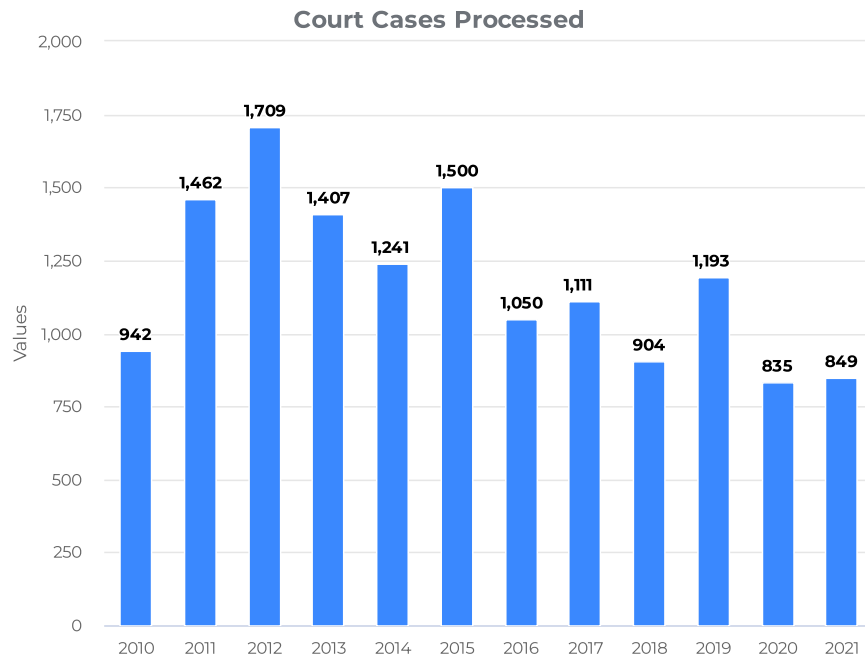
■ Red: Requires Action

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.

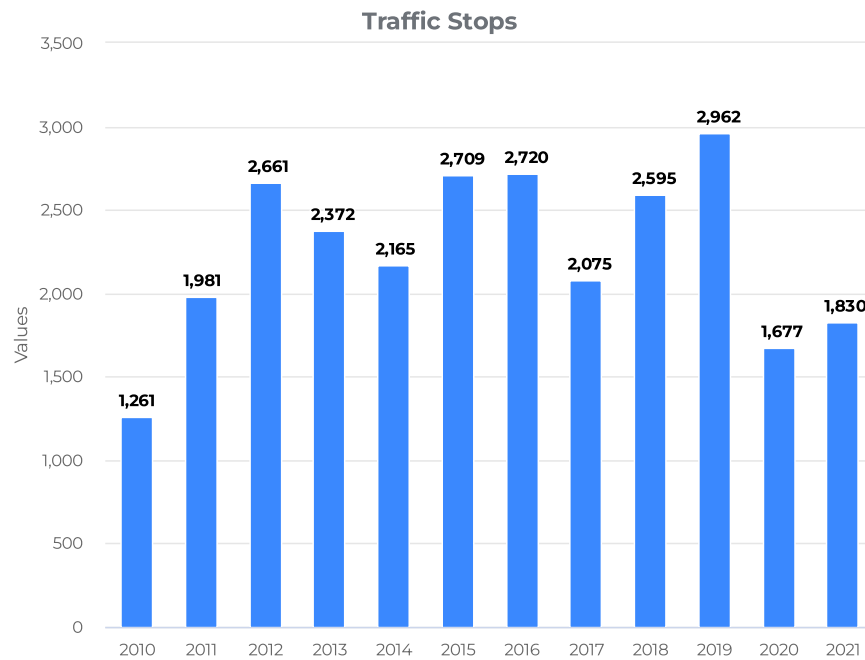


Traffic Stops

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.

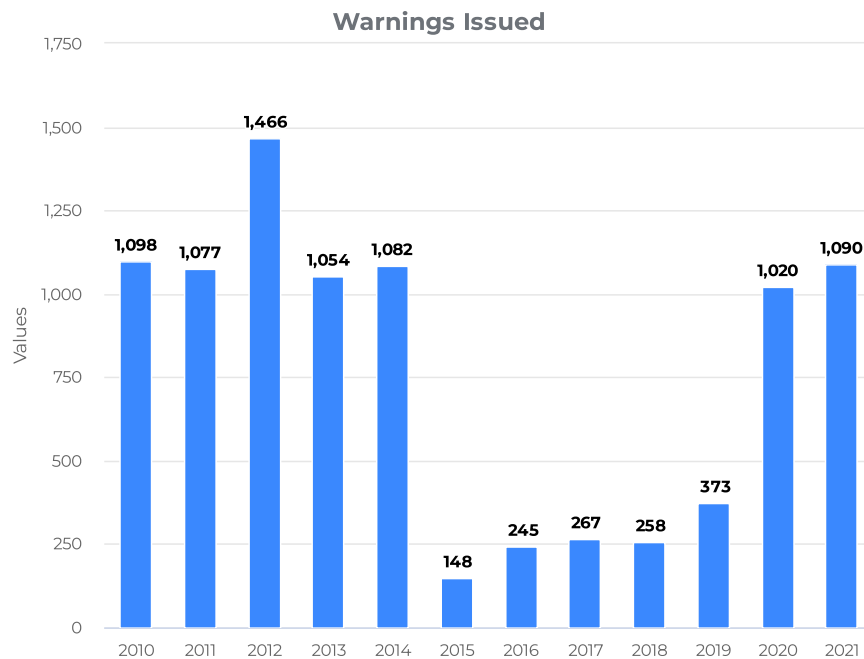


Warnings Issued

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.

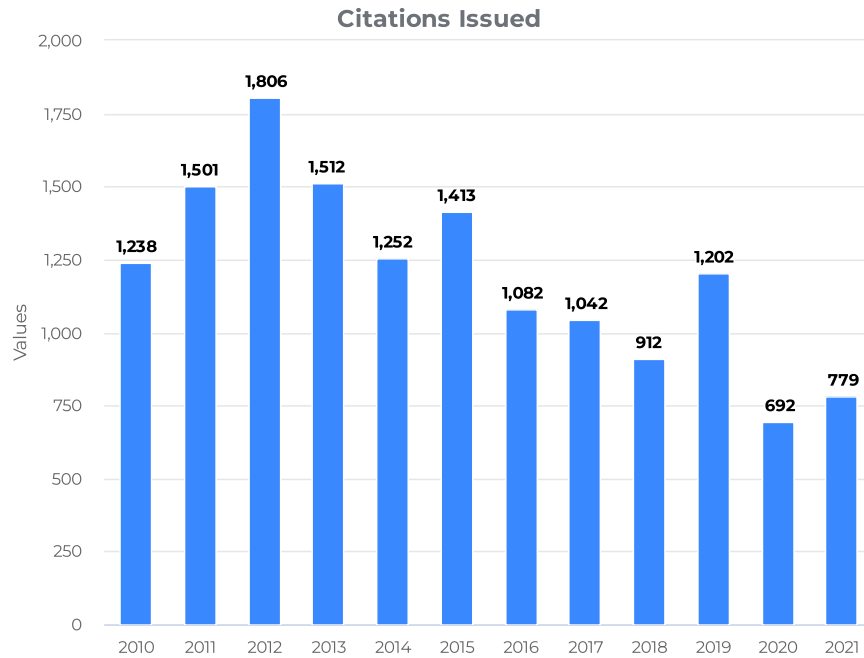


Citations Issued

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).

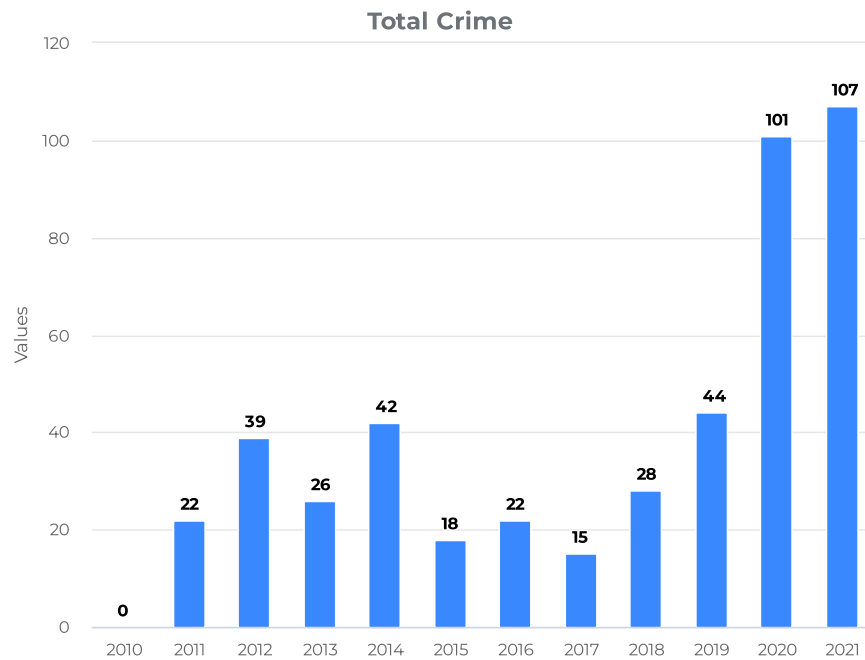


Total Crime

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.

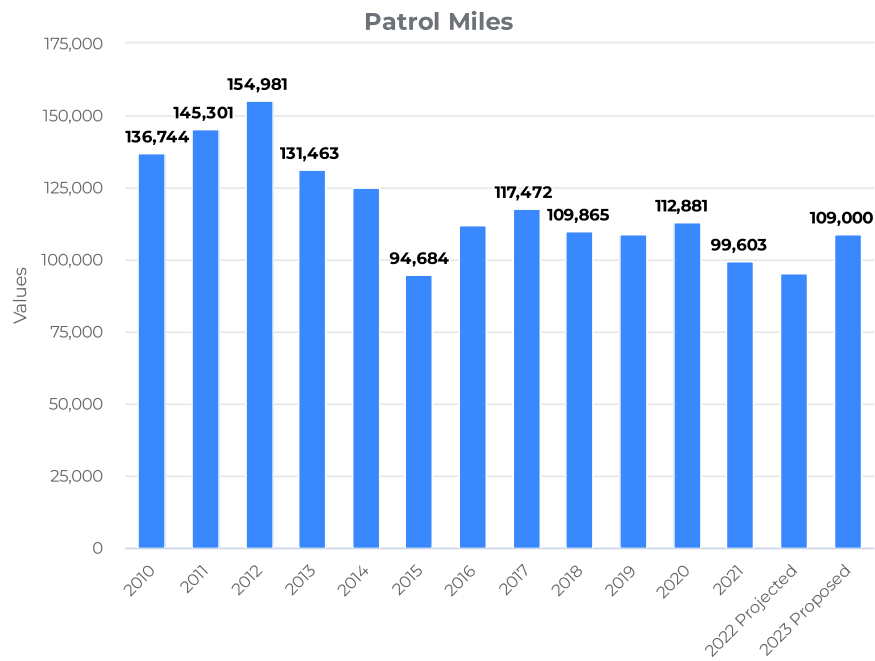


Patrol Miles

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.

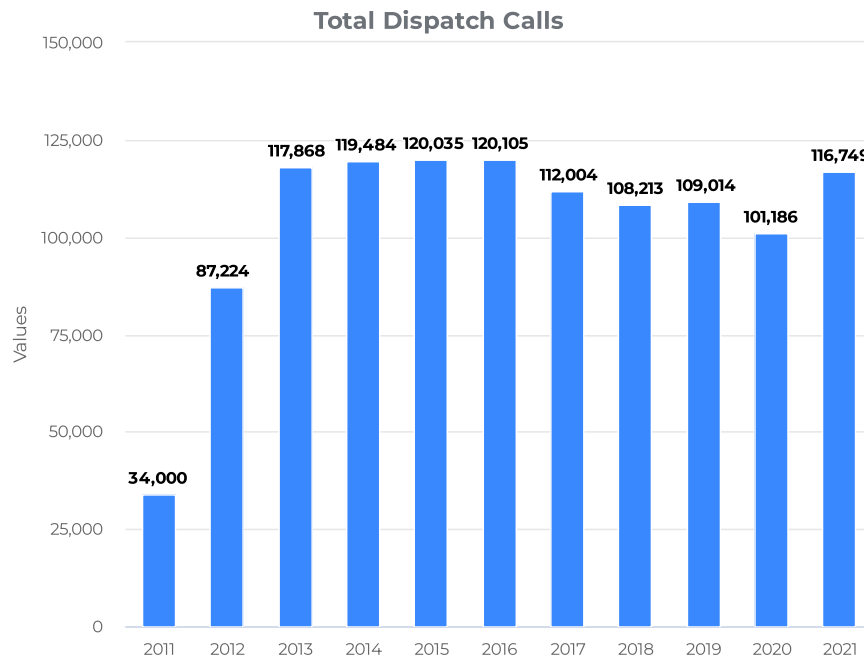
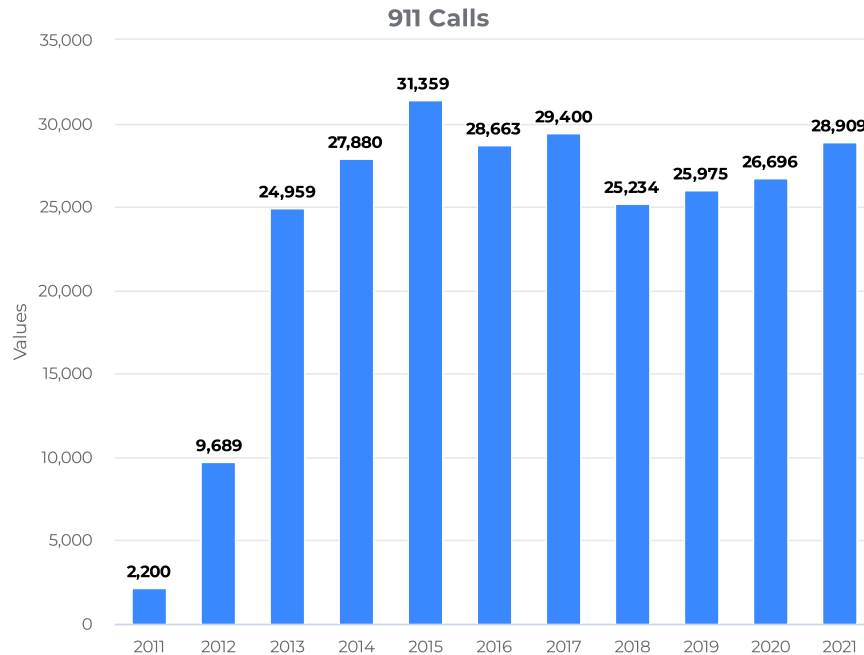


Dispatch and 911 Calls

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 2016-2021, have decreased by 2.79% while 911 calls have increased by .89% during the same time period. Since 2013, the average and median number of total calls is 113,851 and 116,749, respectively. The average and median 911 calls are 27,674 and 27,880, respectively.

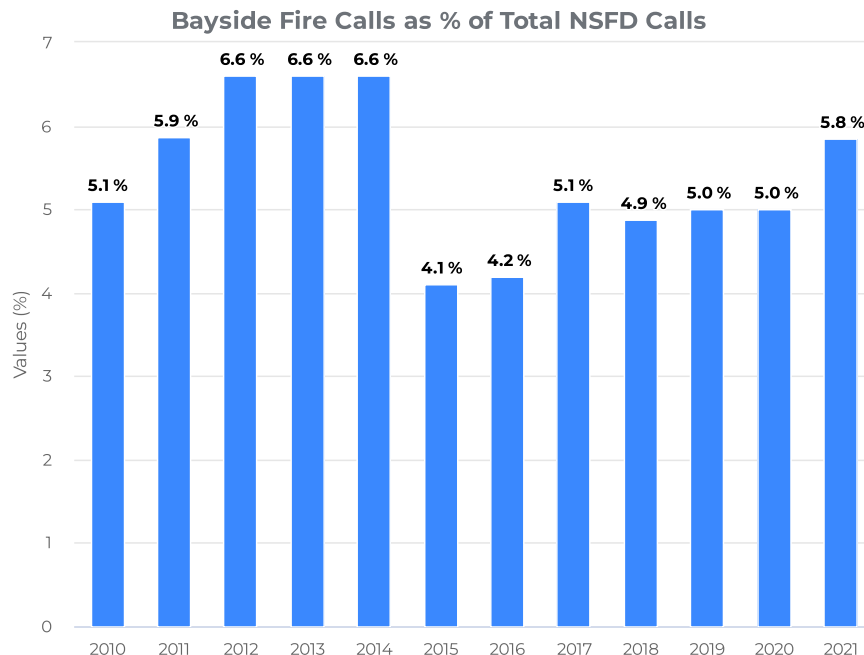
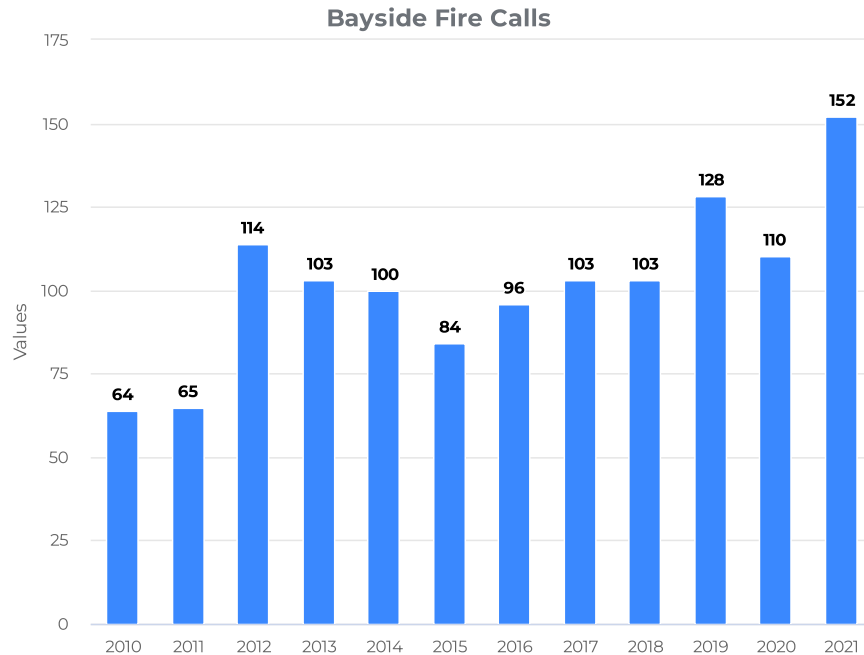


Bayside Fire Calls

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 137.5% between 2010 and 2021, 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.

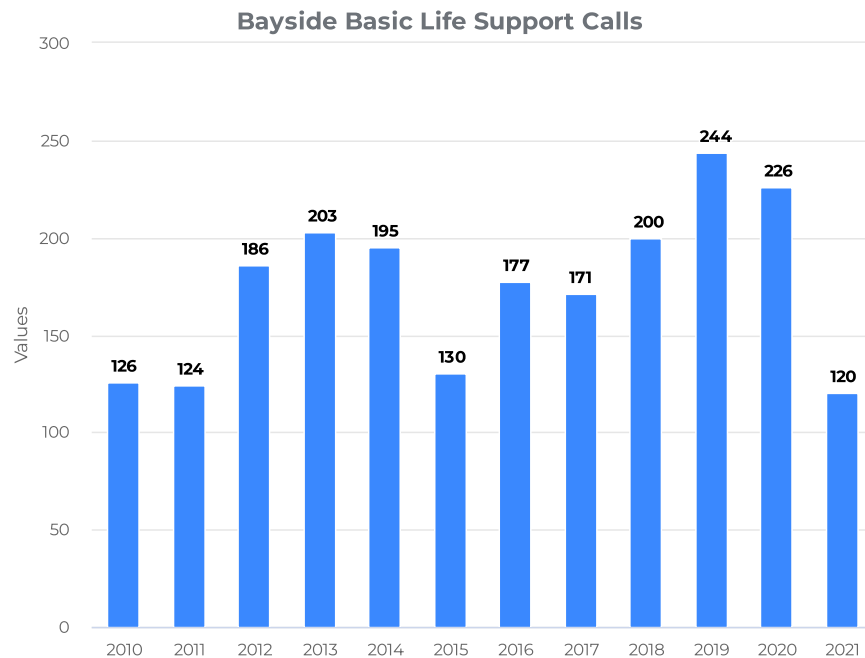


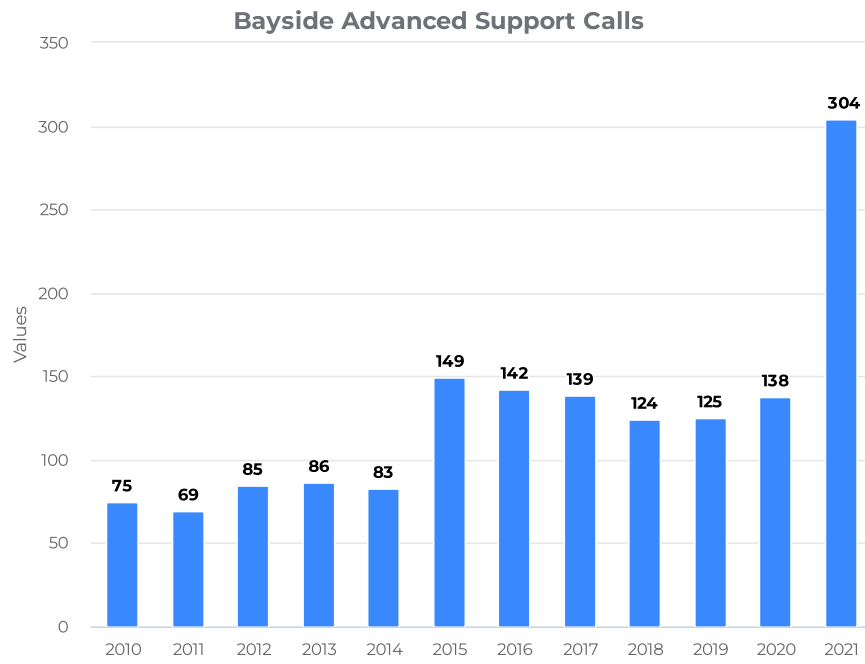
Basic and Advanced Life Support Calls

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.



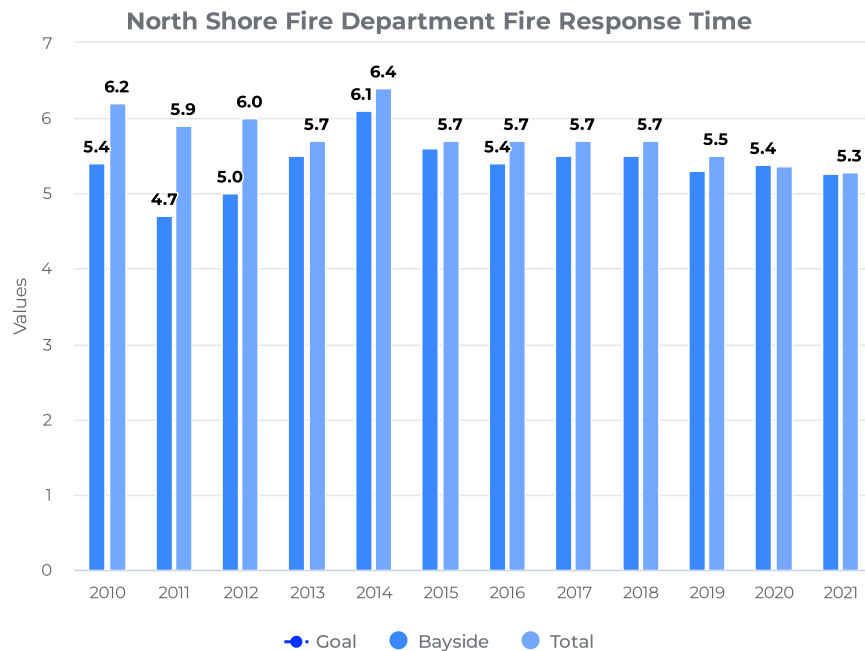


North Shore Fire Department Fire Response Time

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.

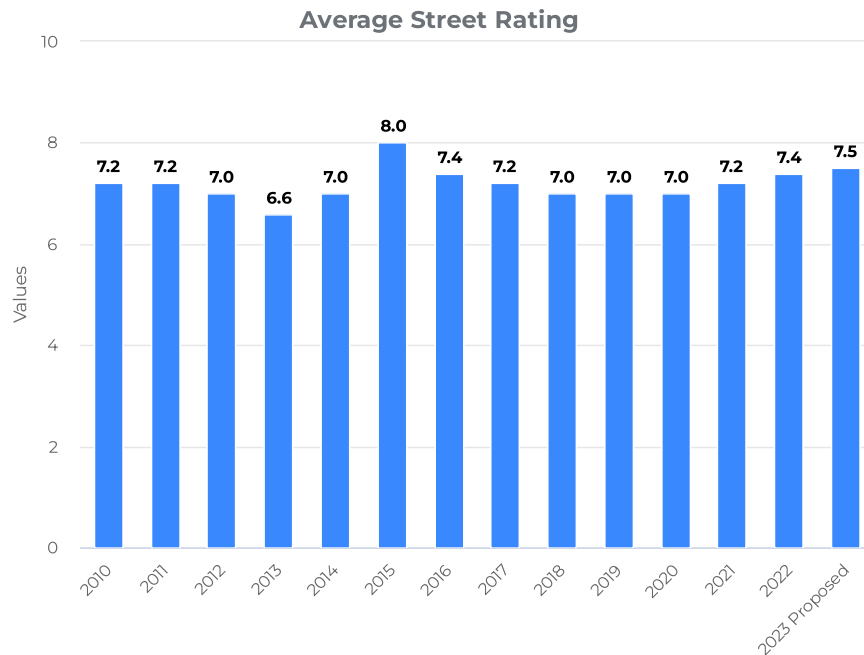


Average Street Rating

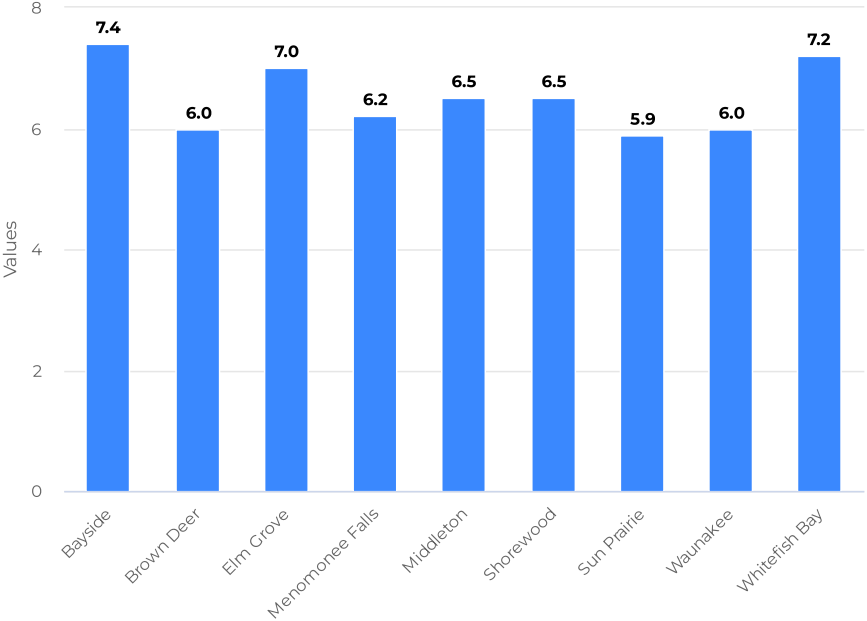
Description: Street rating is based off the Pavement Surface Evaluation and Rating (PASER) system. This system was developed to create a standardized mean of categorizing road conditions and prescribing treatment conditions. Roads are given a value of one through ten with ten representing new roads with 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

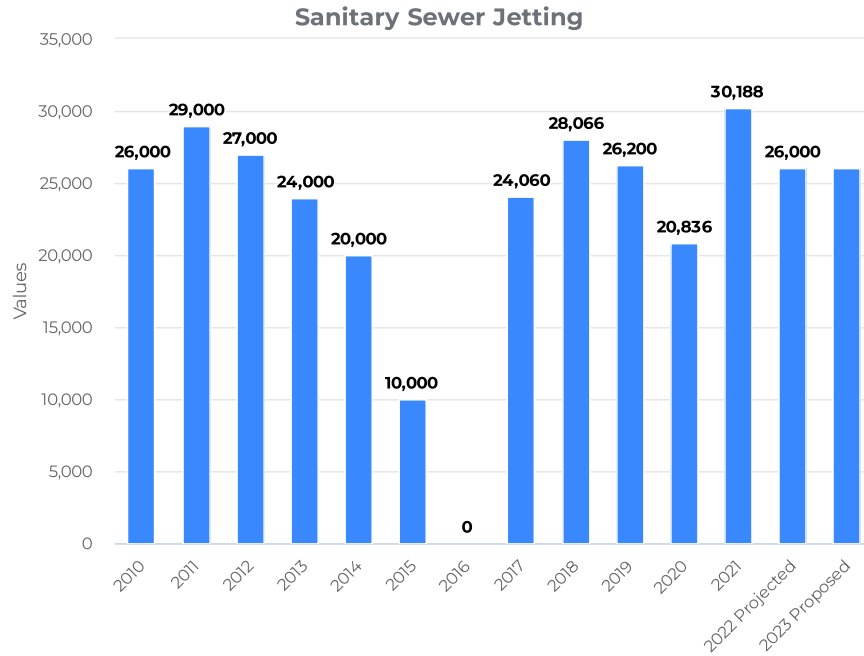


Sanitary Sewer Jetting

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 averaged 26,323 feet of sewer jetting between 2018 and 2021.

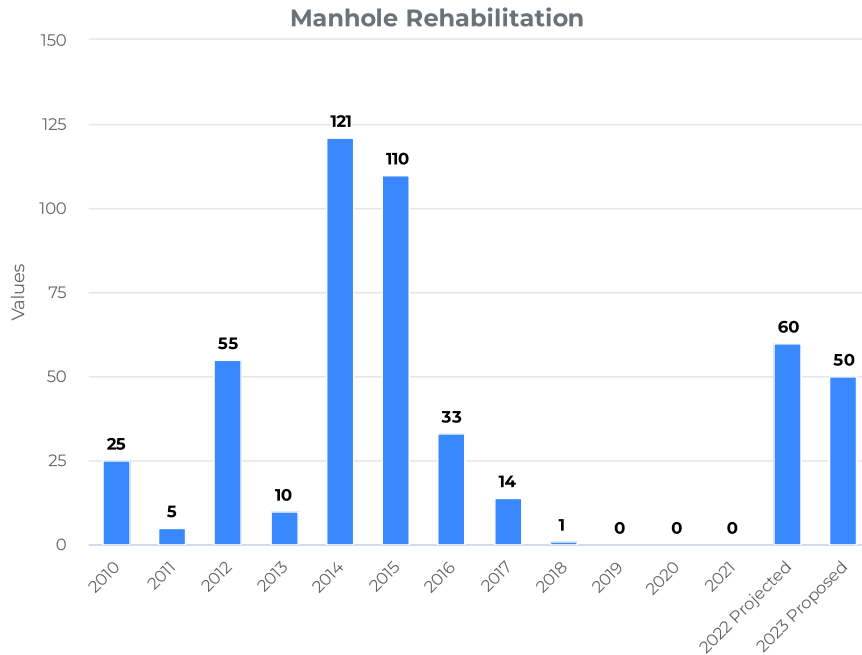


Manhole Rehabilitation

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 2021, 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.



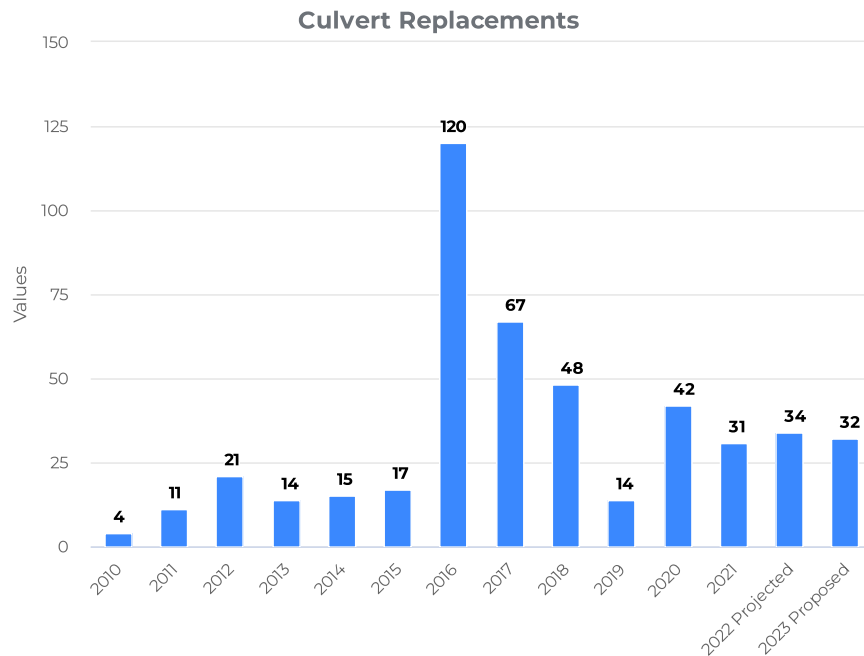
Culvert Replacement

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 54 replacements between 2016 and 2021.

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 2021 road project route as the 2016 route.



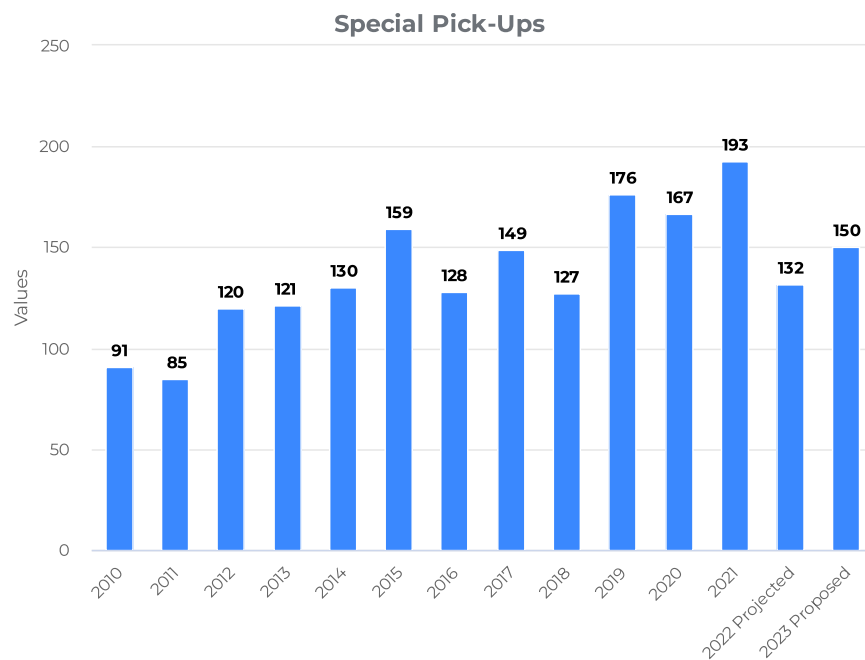
Special Pick-Ups

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 193 special pick-ups completed in 2021 equated to over seven 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, Fall Fest, and Drug Take Back Day.
- Created 126 articles for the monthly printed newsletter.
- Made 420,598 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	60,581	■	Maintain
Digital Interaction	Number of Contacts	400,000	420,598	■	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

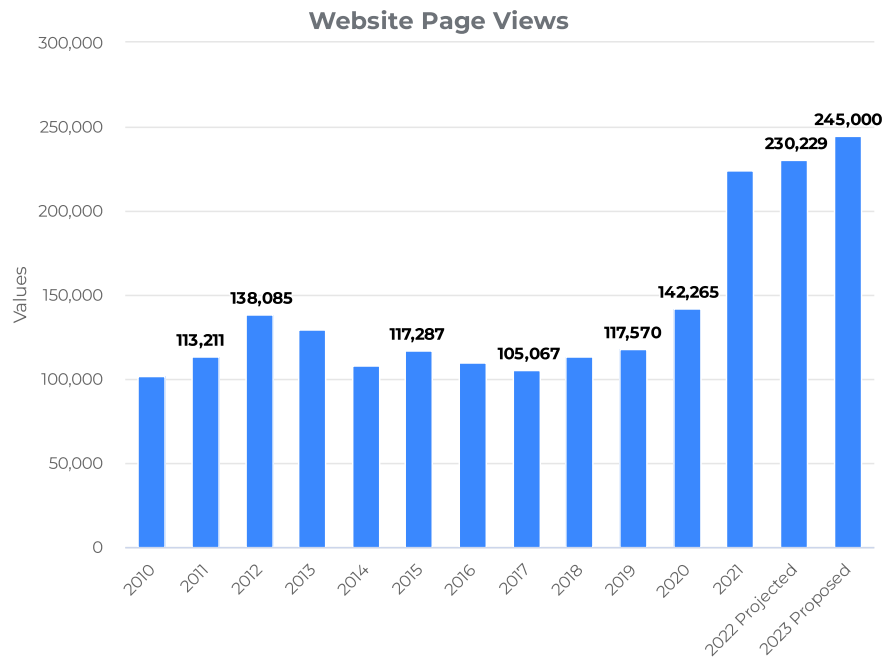
Description: Total website visits tracks how many view times the Village's website is viewed while page views analyzes how many pages on the website are visited.

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 82.19% 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.



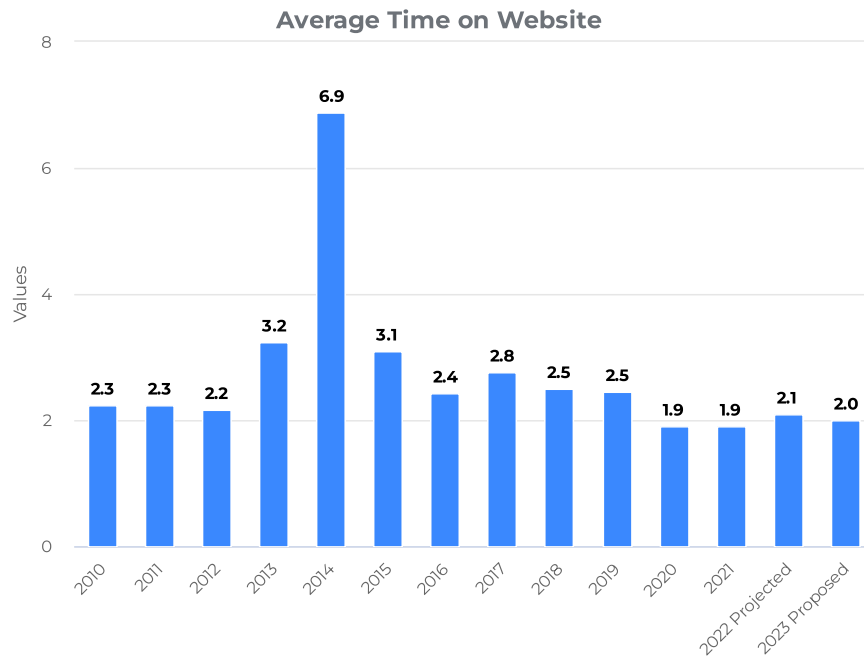


Average Time on Website

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.

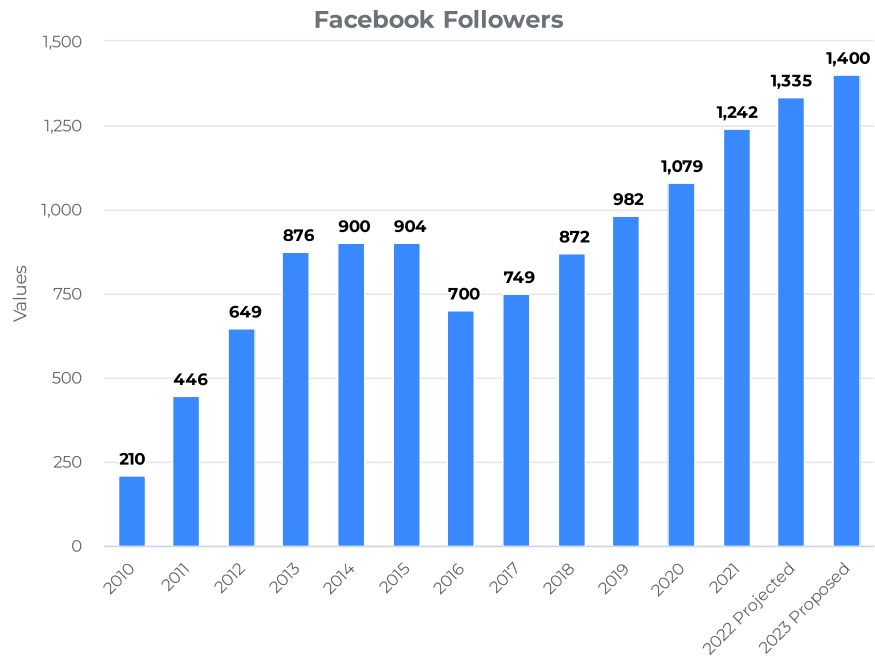


Facebook Friends

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 491.4% since 2010. The Village did consolidate two accounts into one in 2016.



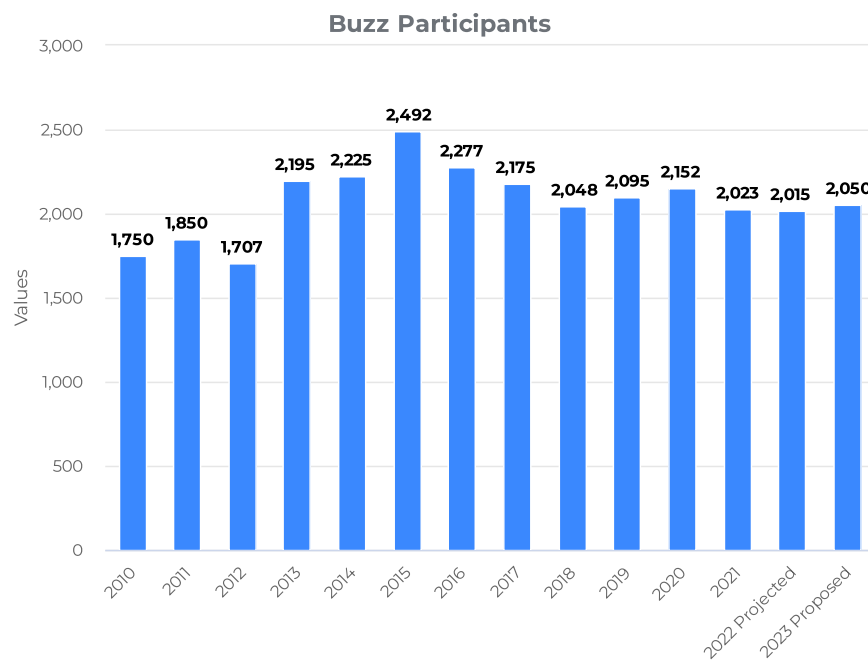
Buzz Participants

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 2021, there has been a 15.6% 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.

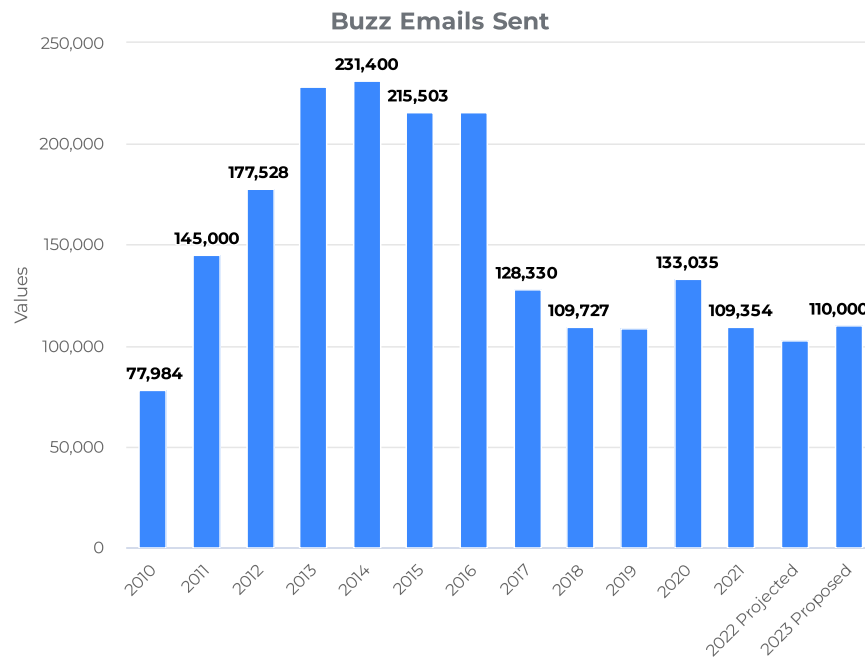


Buzz Emails Sent

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.

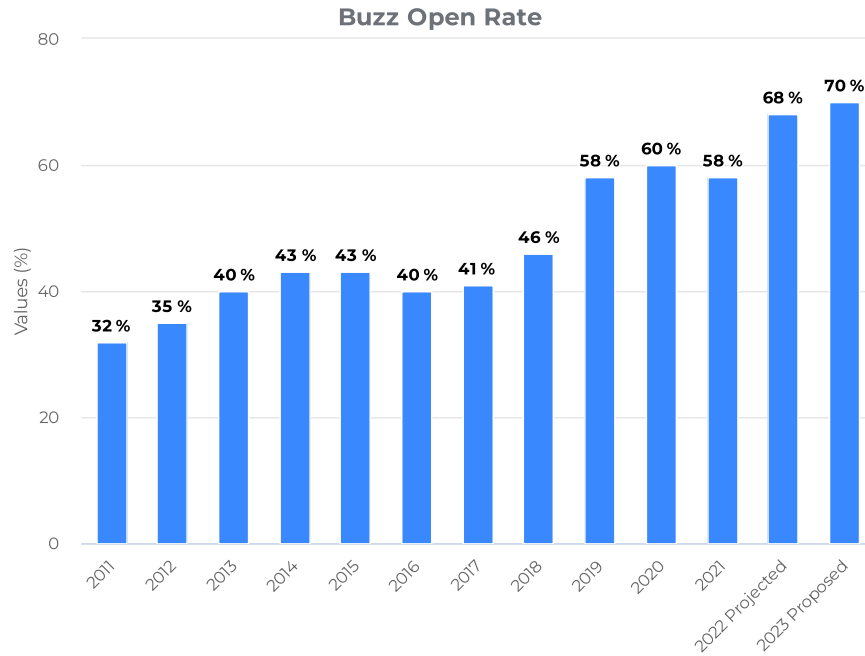


Buzz Open Rate

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 81.25%. The industry average for government communications is 22%.

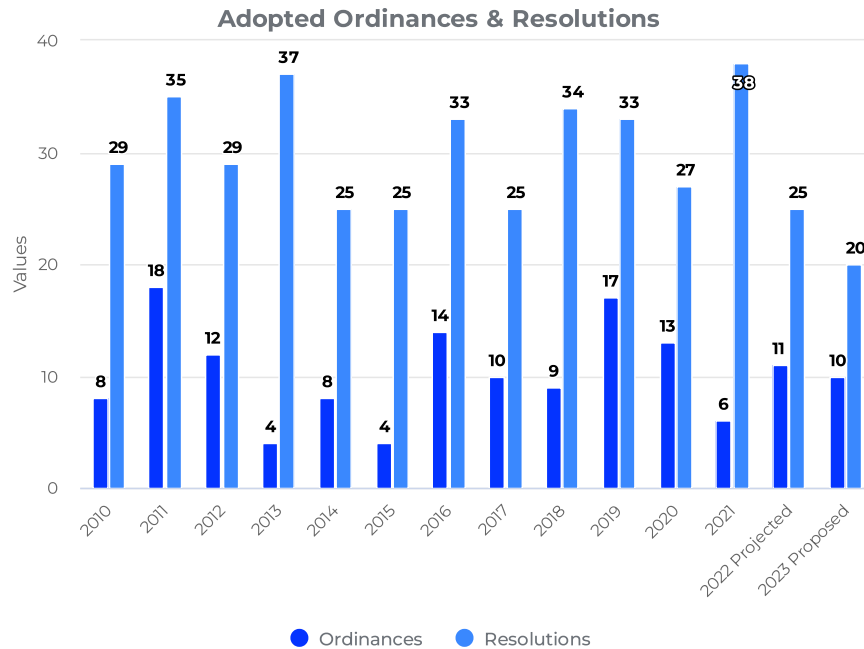


Village Ordinances and Resolutions

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 1,404 tons of garbage, and 475 tons of recycling.
- Received Tree City USA, Bird City USA, and Monarch City USA designation.
- Collected 492 pounds of prescription drugs.

Metric	Measurement	Target	Most Recent	Status	Goal
Recycling	Tons	575	475	■	Increase
Garbage	Tons	1,100	1,404	■	Decrease
Landfill Diversion Rate	% of recycling	35%	25%	■	Maintain
Prescription Drug Collection Program	Pounds	500	492	■	Maintain
Tree City Designation	Award Received	Yes	Yes	■	Maintain
Bird City Designation	Award Received	Yes	Yes	■	Maintain
Forestry	Trees Planted (Net Increase)	25	142	■	Maintain

The "Most Recent" measures in the community dashboard are from 2021, 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

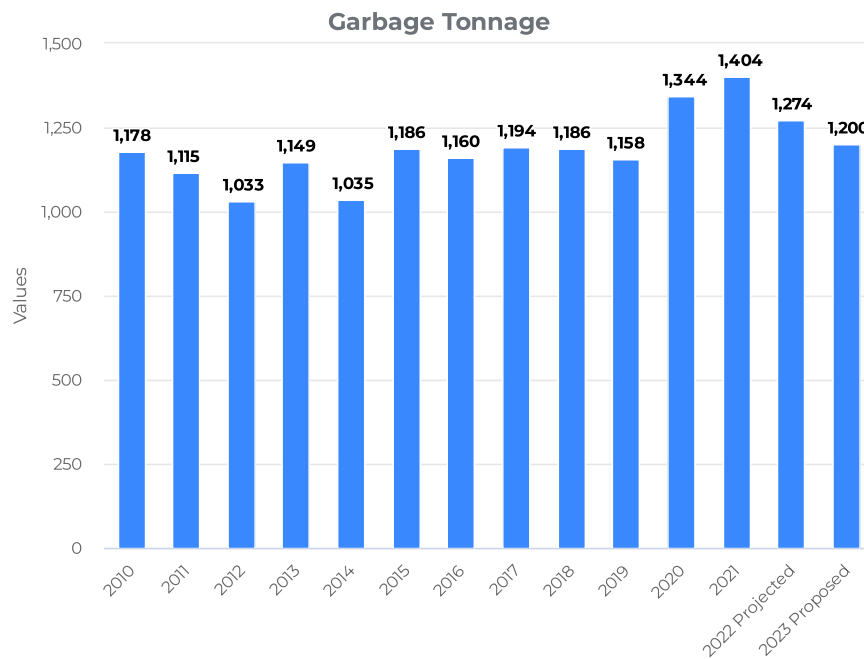
■ Red: Requires Action

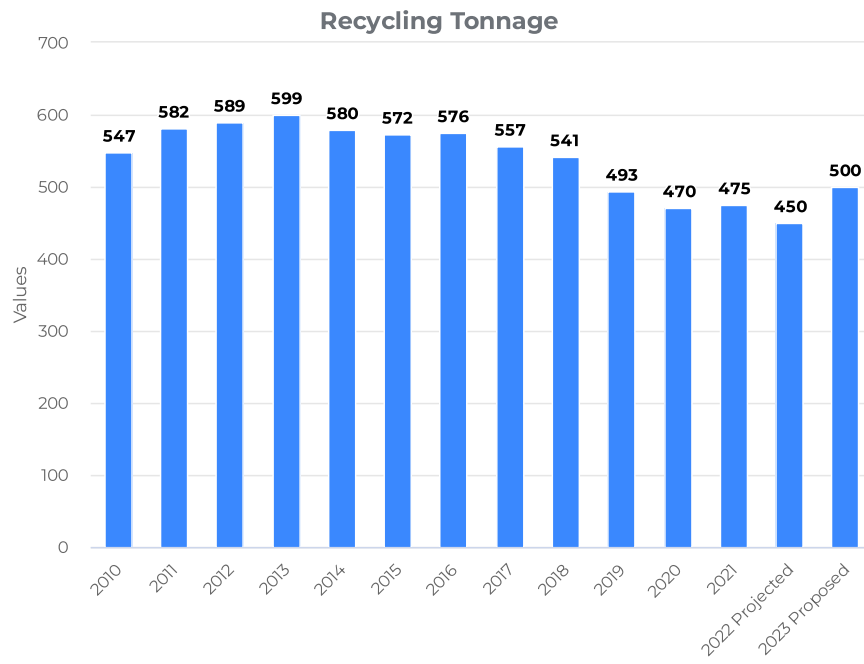
Garbage and Recycling Collections

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. Now that we have seemed to emerge out of the pandemic, garbage and recycling numbers are returning to pre-pandemic levels.





Yard Waste Hours

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

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

Analysis: To supplement loose yard waste collections, bagged collections have been added to allow residents to put biodegradable bags out on specific weeks. Crews completed a total of sixteen yard waste collections in 2021. 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

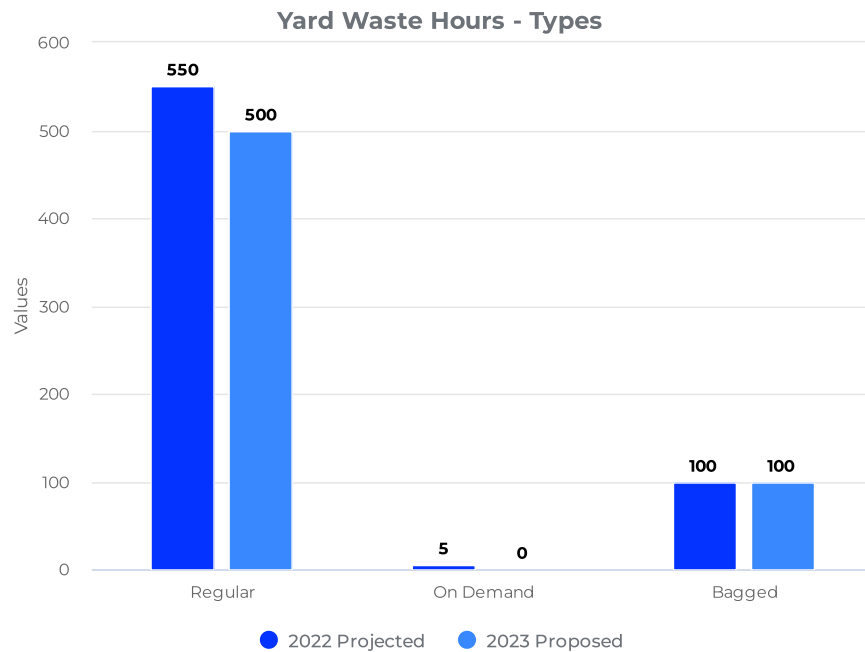
Description: This measure tracks the hours spent by the Department of Public Works during regular, on-demand, and bagged yard waste collections.

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.



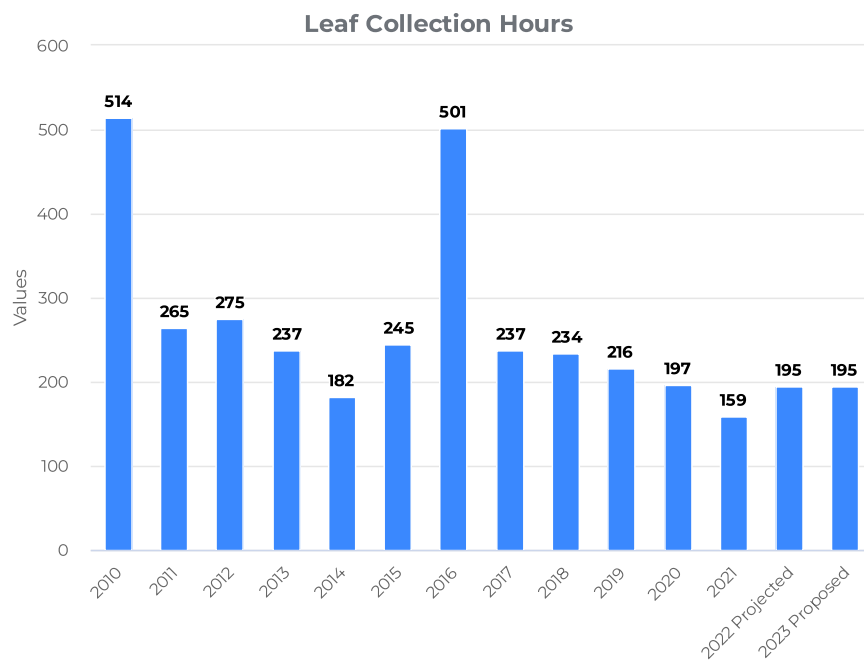
Leaf Collection Hours

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 2021, this results in a 69.06% 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.

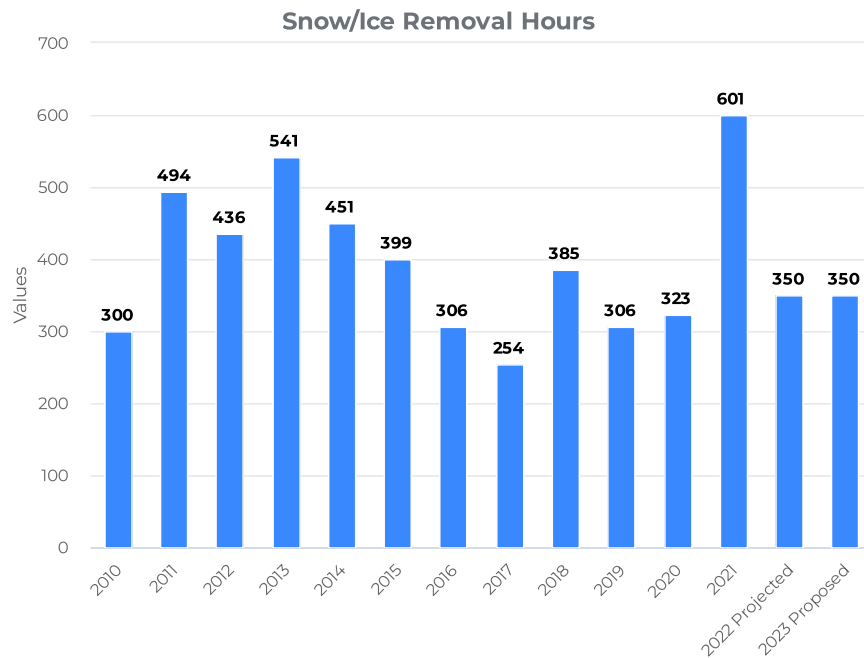


Snow/Ice Removal Hours

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 600 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.



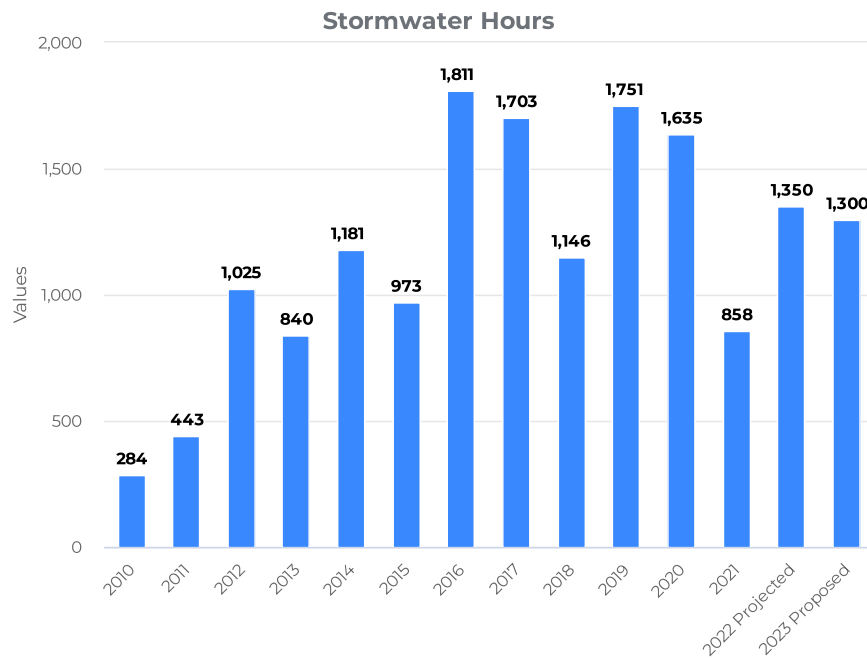
Stormwater Hours

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.

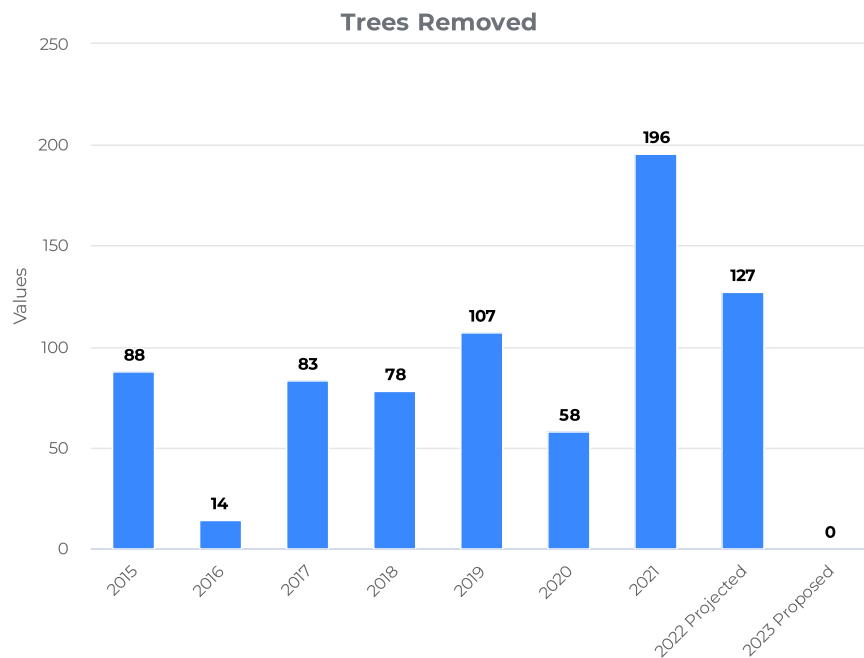
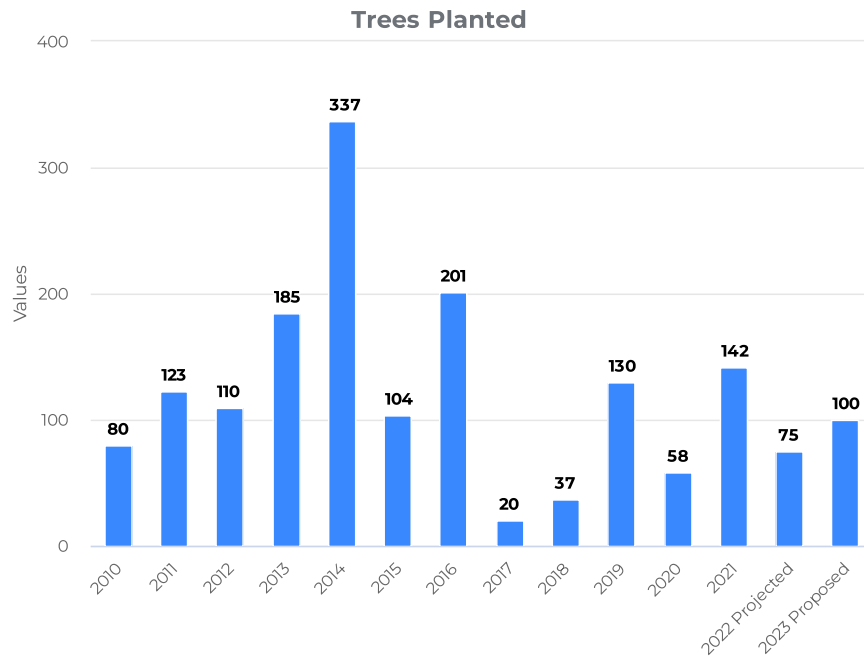


Trees Planted

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 2022, the Village has planted a total of 1,602 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:

- Initiated 219 myBlue contacts
- Managed 2,714 Access Bayside requests.
- Acknowledged Access Bayside requests within .48 days, on average.
- Completed Access Bayside requests, within 6.3 days, on average.

Metric	Measurement	Target	Most Recent	Status	Goal
myBlue Contacts	Contacts	270	219	■	Increase
Access Bayside	Number	2,000	2,714	■	Maintain
Access Bayside	Service Level Agreement	80%	85%	■	Maintain
Access Bayside	Days to Acknowledge	1	.48	■	Maintain
Access Bayside	Days to Complete	5	6.3	■	Decrease

The "Most Recent" measures in the community dashboard are from 2021, 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

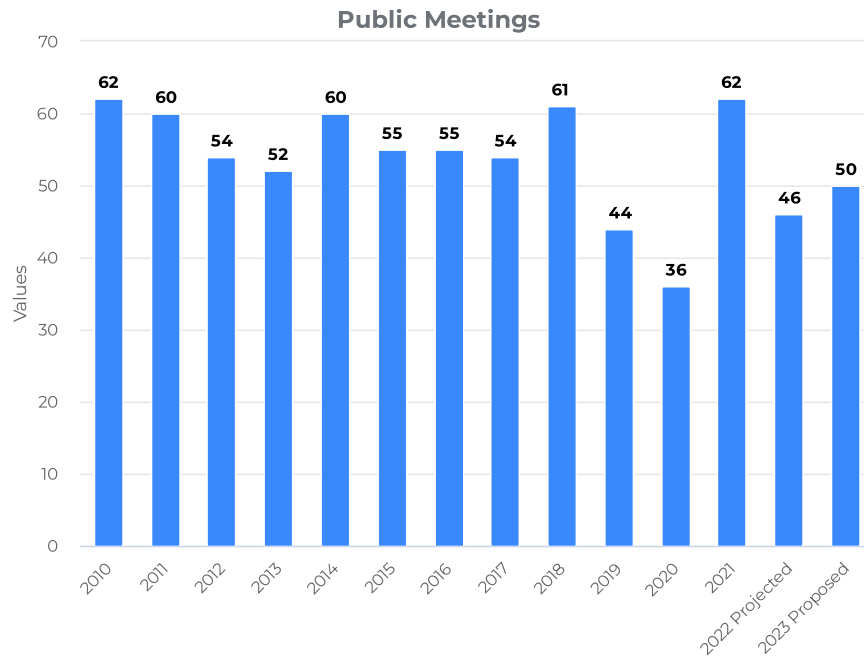
Red: Requires Action

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 was a result of the COVID-19 pandemic.

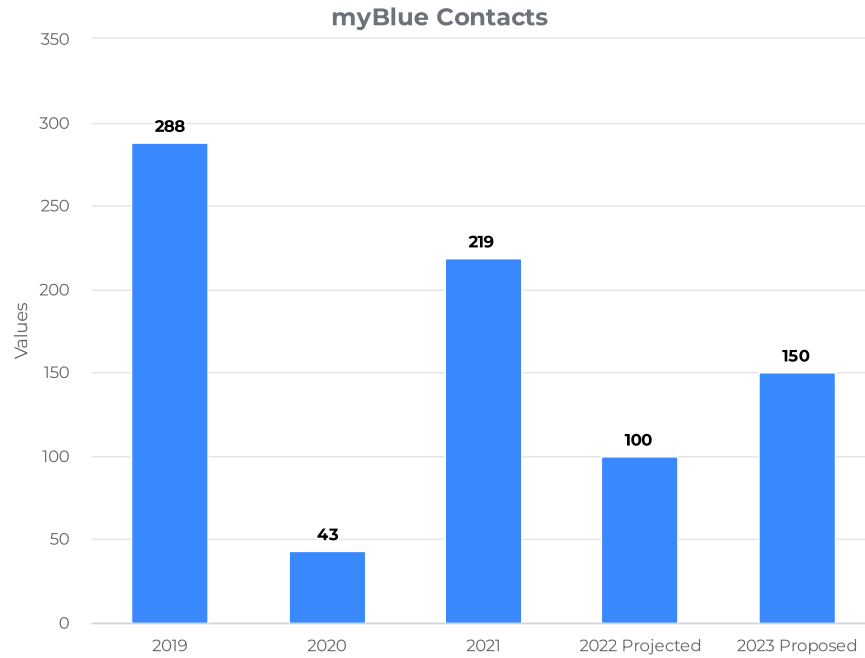


myBlue Contacts

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.

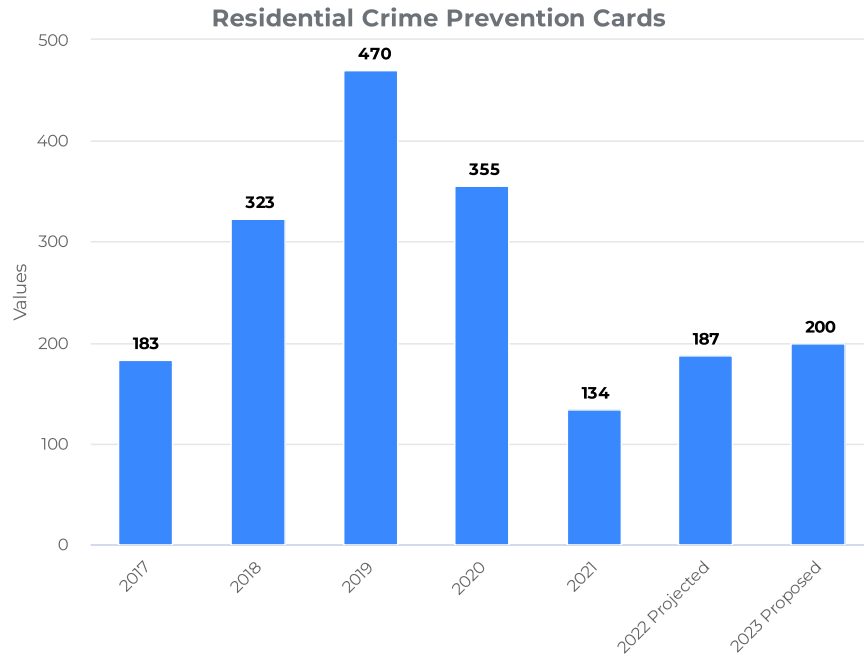


Residential Crime Prevention Cards

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.

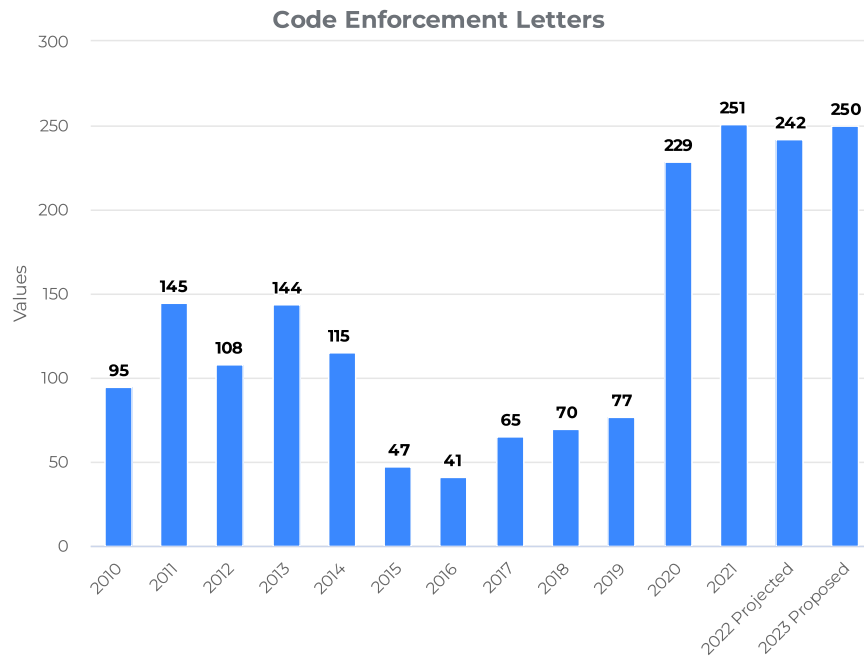


Code Enforcement Letters

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.



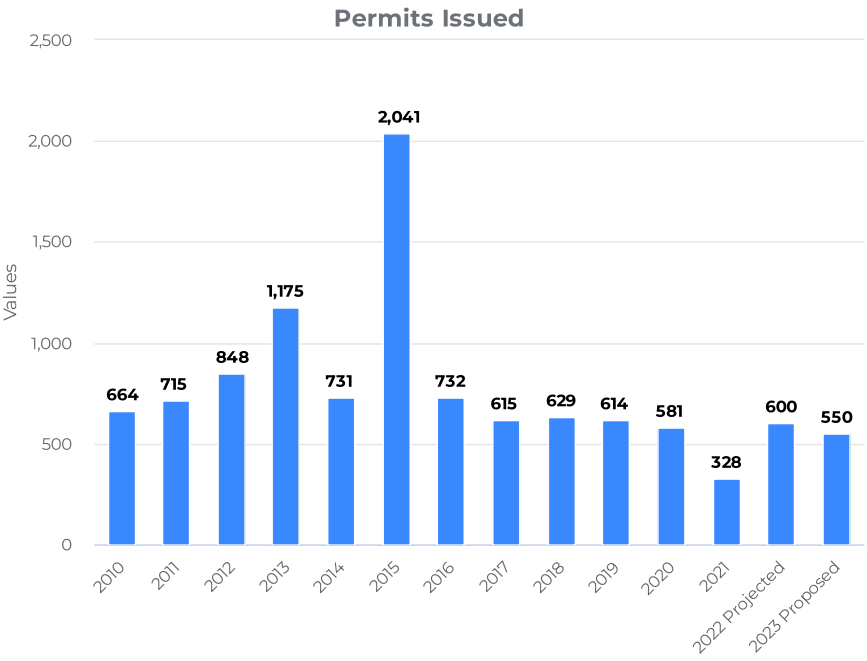
Permits Issued

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.

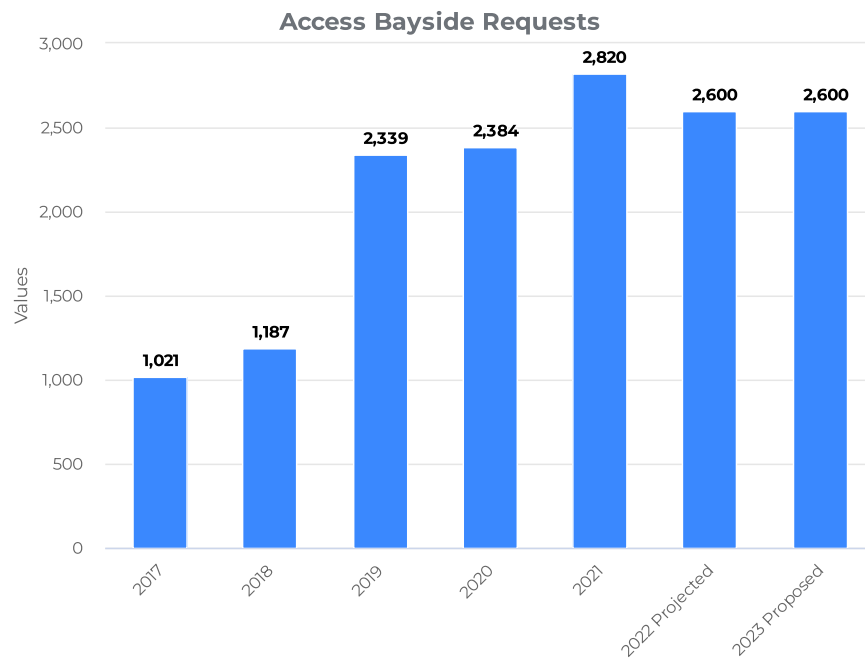


Access Bayside Requests

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, Village of Brown Deer, and the North Shore Fire Department, an increase in requests has come from these organizations also using the platform.

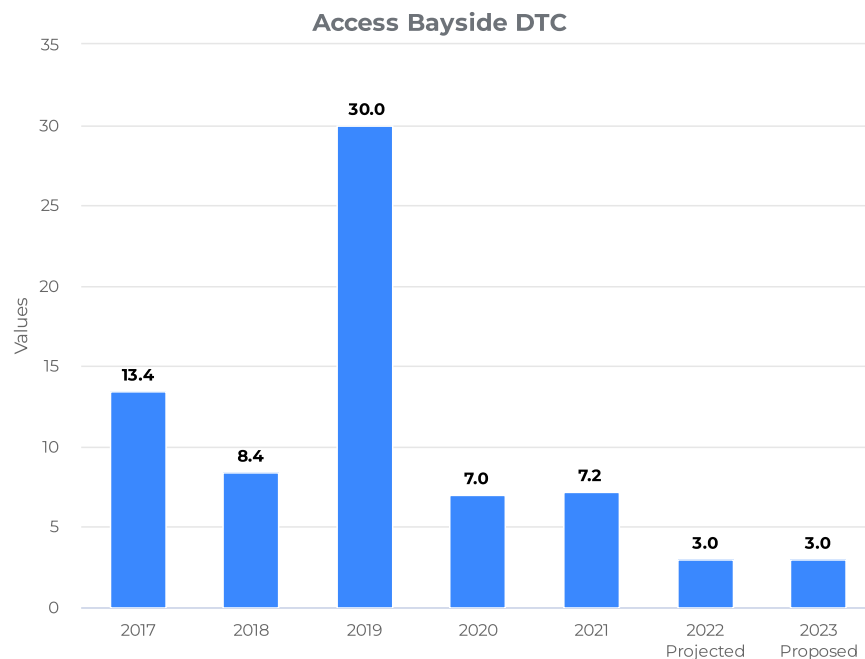
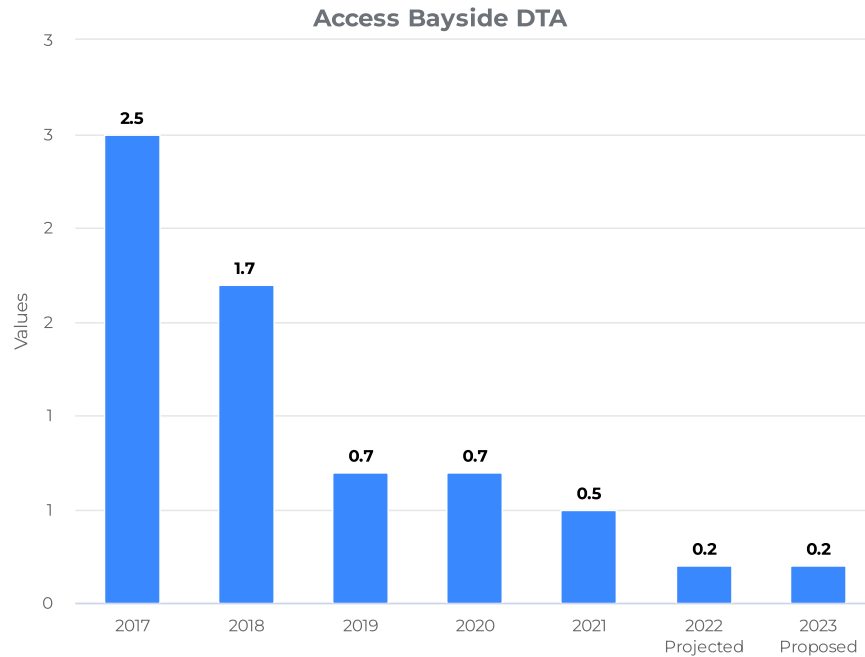


Access Bayside DTA & DTC

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 better understand and compare to other communities in our area of like service orientation.

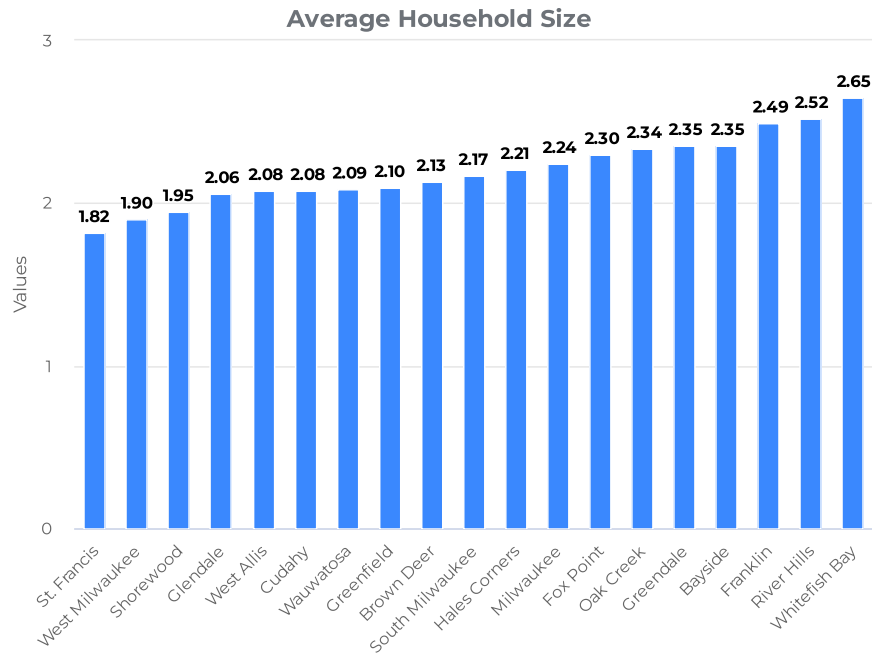
Average Household Size

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 2.35 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: 2020 US Census Data



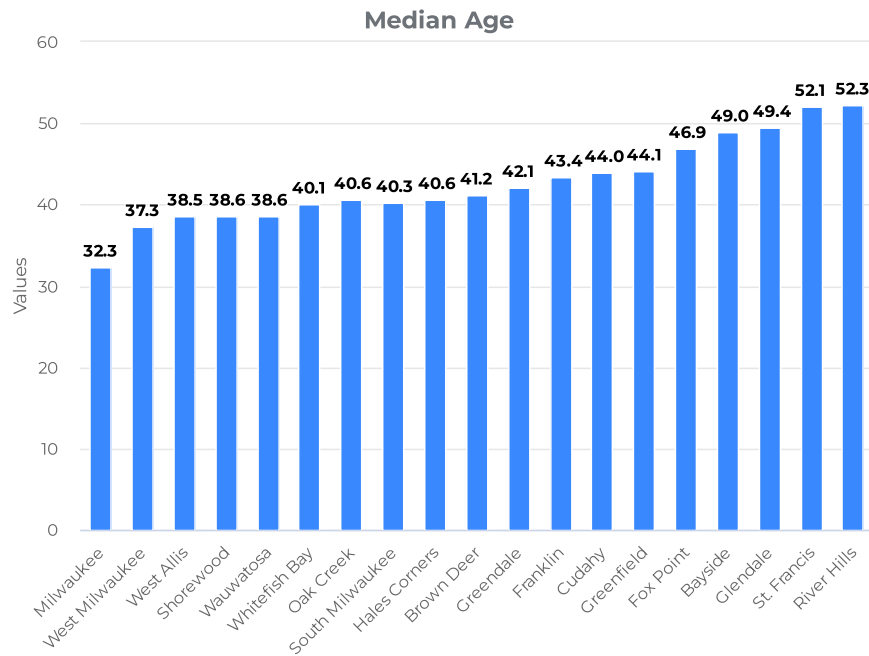
Median Age

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 49 years old. Glendale, St. Francis, and River Hills have a higher median age among comparison communities.

Source: 2020 US Census Data



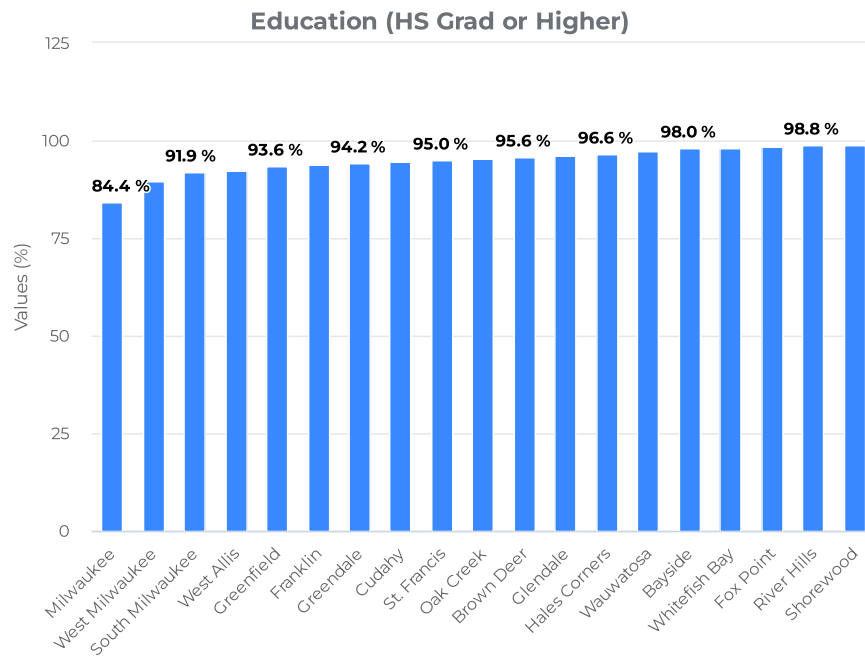
Education (HS Grad or Higher)

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 98% of all Bayside residents having at least graduated from high school.

Source: 2020 US Census Data



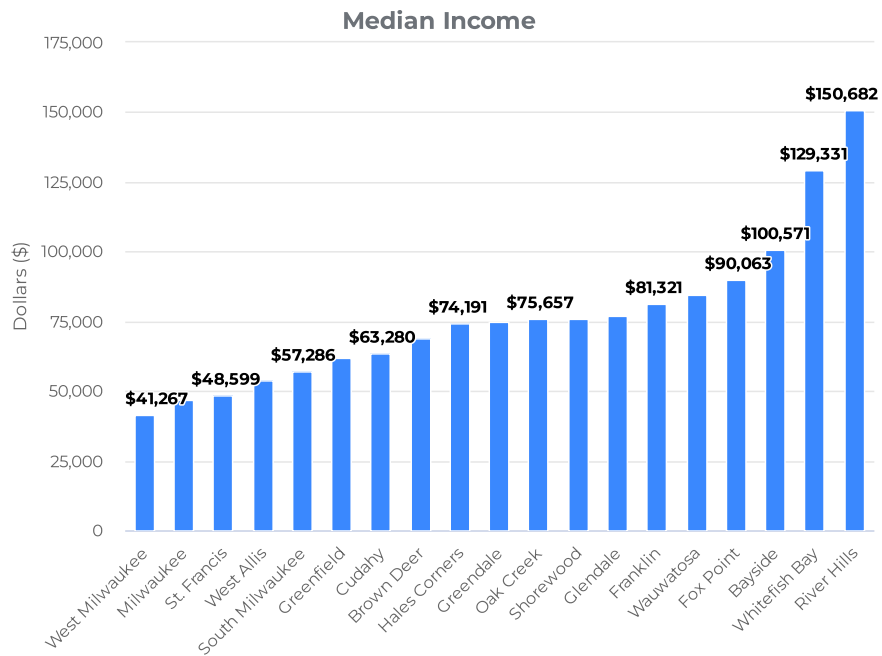
Median Income

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 is \$100,571, which is considerably above average for the Milwaukee area. Only Whitefish Bay and River Hills have higher median incomes. All three communities with the highest median income are in the North Shore.

Source: 2020 US Census Data



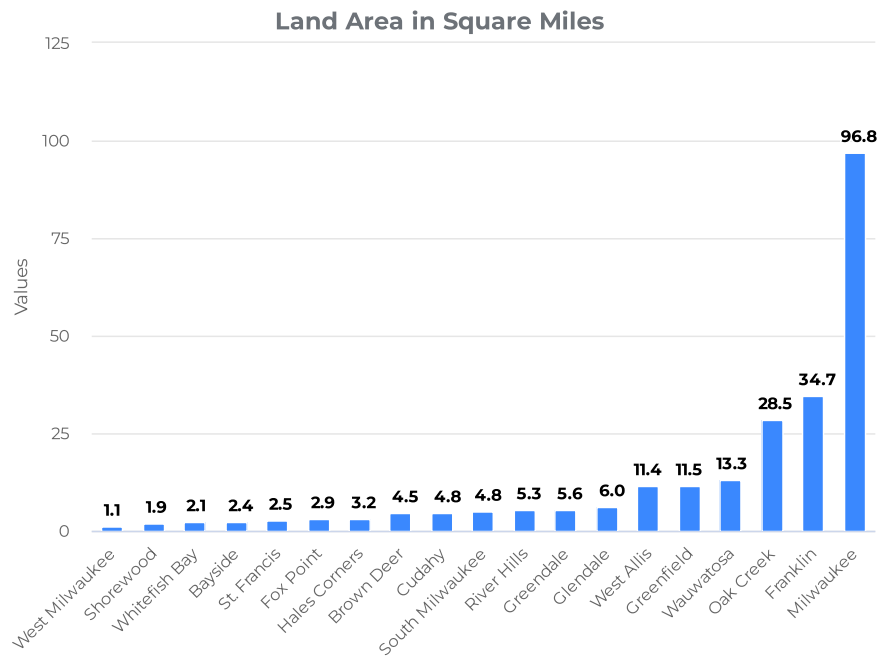
Land Area in Square Miles

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



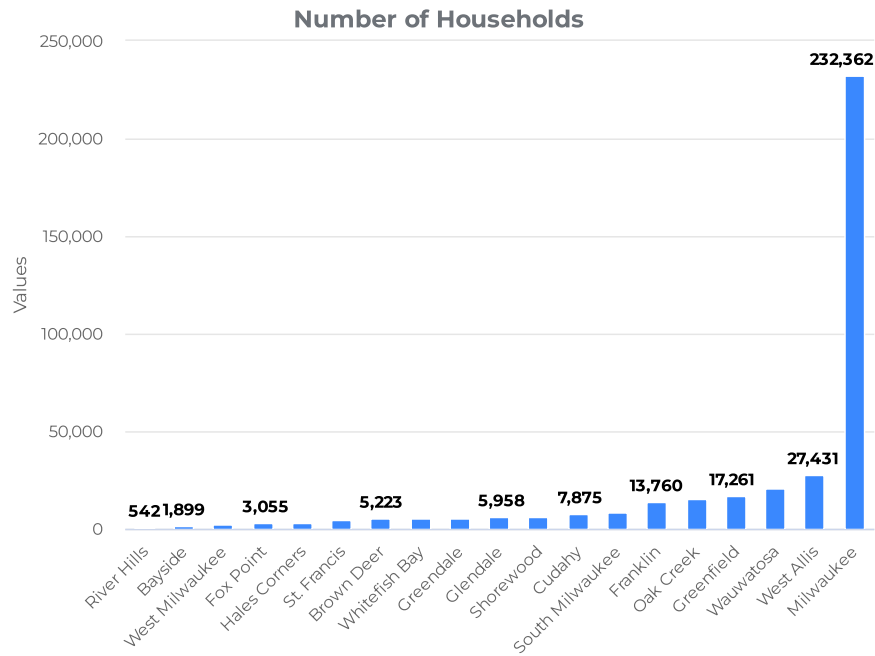
Number of Households

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 1,899 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: 2020 US Census Data



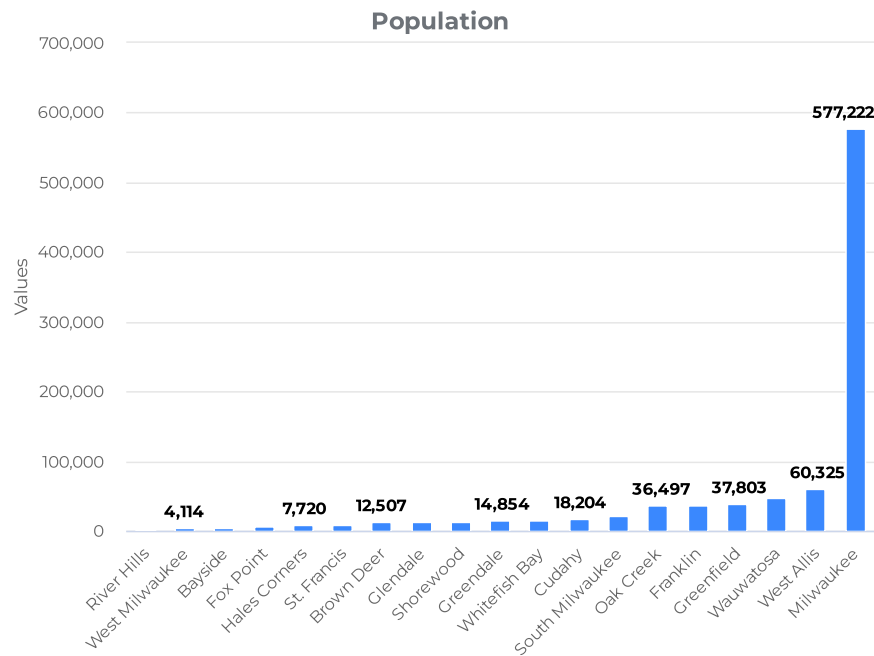
Population

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 4,482 residents. Only River Hills and West Milwaukee have a smaller population than Bayside.

Source: 2020 US Census



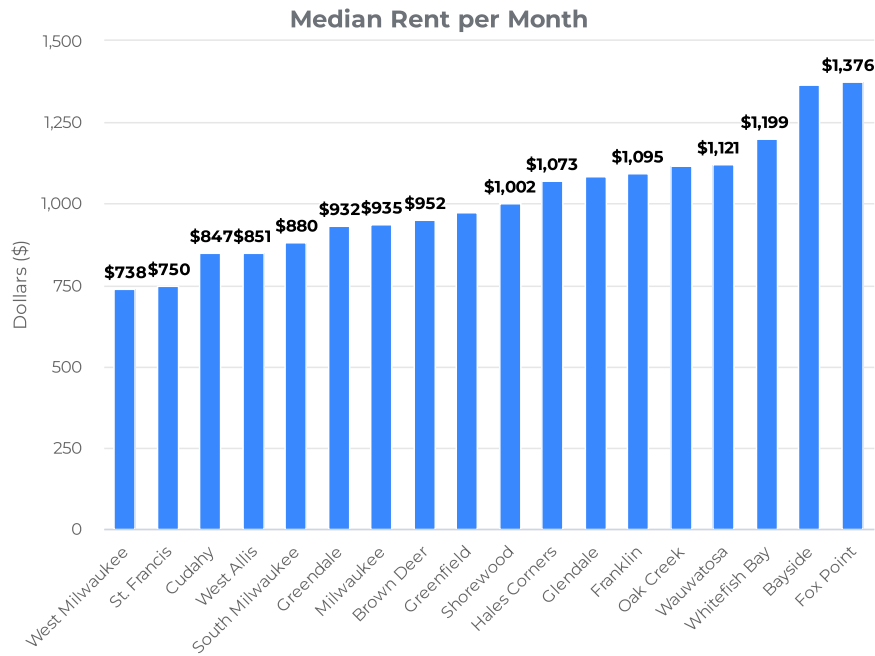
Median Rent per Month

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 \$1,368 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: 2020 US Census Data



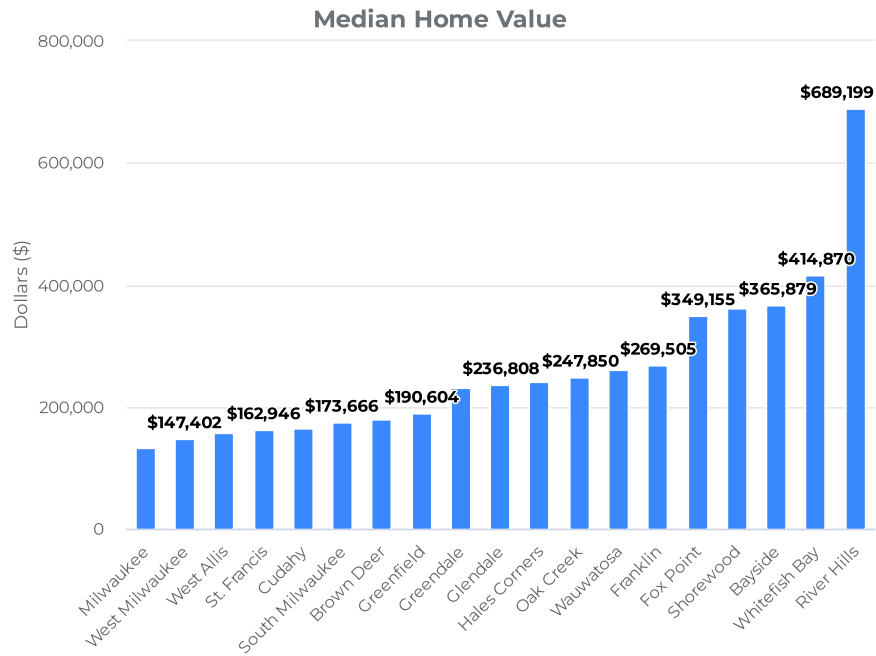
Median Home Value

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 \$365,879, 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, 2019



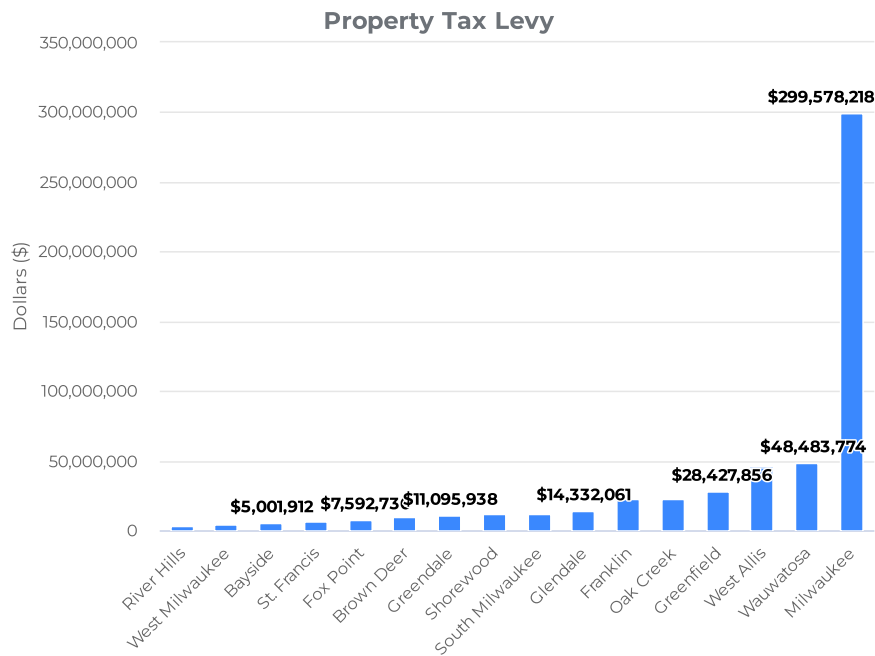
Property Tax Levy

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 Municipal Facts22



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

Source: Municipalities 2022

Aaa	Aa1	Aa2	Aa3	A1	A2	A3
<ul style="list-style-type: none"> • Wauwatosa • Fox Point 	<ul style="list-style-type: none"> • Whitefish Bay 	<ul style="list-style-type: none"> • Shorewood • Franklin • Oak Creek • Greenfield • West Allis • South Milwaukee • Brown Deer • Bayside 	<ul style="list-style-type: none"> • Greendale • River Hills 	<ul style="list-style-type: none"> • St. Francis • West Milwaukee • Glendale • Cudahy 		<ul style="list-style-type: none"> • Milwaukee

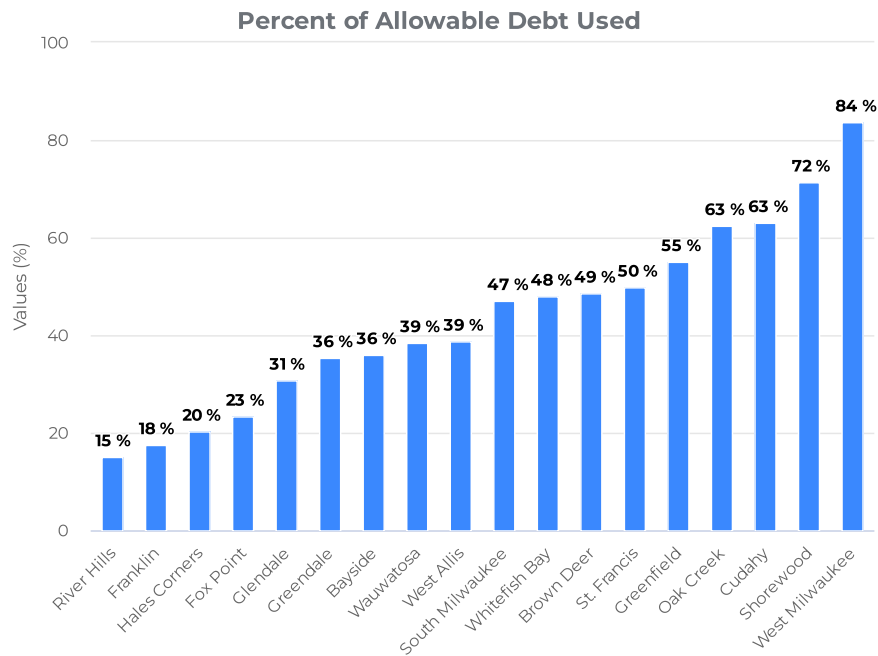
Percent of Allowable Debt Used

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



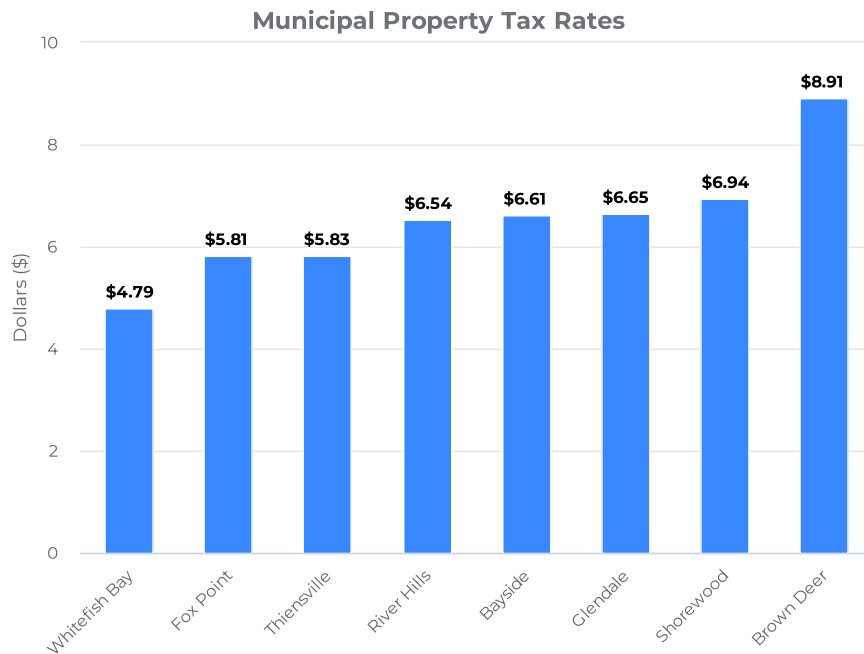
Municipal Property Tax Rates

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 Facts22



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 solar activity to citations and warnings to recycling habits. 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.

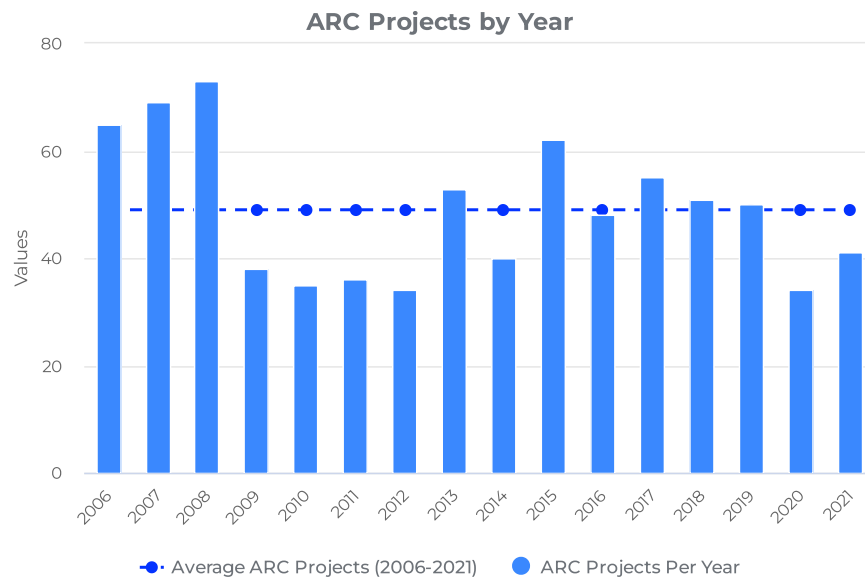
These case studies also incorporate numerous data points and expanded analysis to provide more detailed insight into the story being told. Sometimes facts and figures can be straightforward, but more often than not, data needs context to create a full picture.

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

Architectural Review Committee: When, Where, Why?

The Architectural Review Committee ensures that all structures within the Village meet minimum standards of architectural quality, consistency, aesthetic design, and finish and that all construction and structures within the Village comply with the Municipal Code. The goal of the Architectural Review Committee is the perpetuation of the Village's character and atmosphere, preservation of existing property values, and enhancement of the desirability of the Village as a residential community.

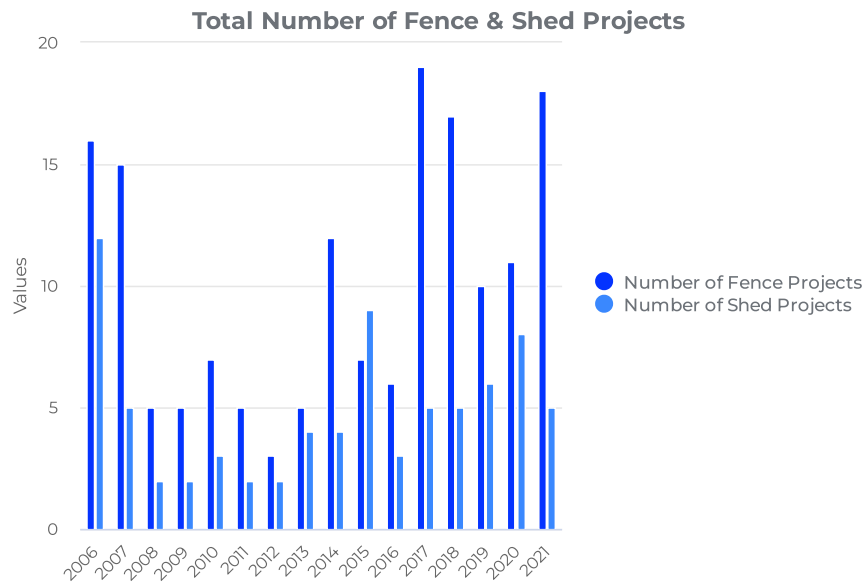
Created within Section 104-2 of the Municipal Code, the Architectural Review Committee is comprised of a seven-member board, with at least one member of the committee from the Village Board. Currently, the Committee is scheduled to meet once a month during winter months and twice a month during summer months.



Review of Projects

The Architectural Review Committee is responsible for reviewing specific projects per the Municipal Code. Examples of projects requiring review include projects that impact the aesthetics of a property, like accessory structures, decks, fences, and swimming pools. Applicants seeking to complete such projects must submit an Architectural Review Committee application, the necessary building permits, and, depending on the project, building plans, photos, a property survey, and sample materials or brochures.

Two of the most commonly proposed projects are fences and sheds. The number of fence and shed projects have both experienced increases in the last 15 years. Fences have increased at a more substantial rate than have shed projects. For this reason, we will conduct a deeper dive into them.

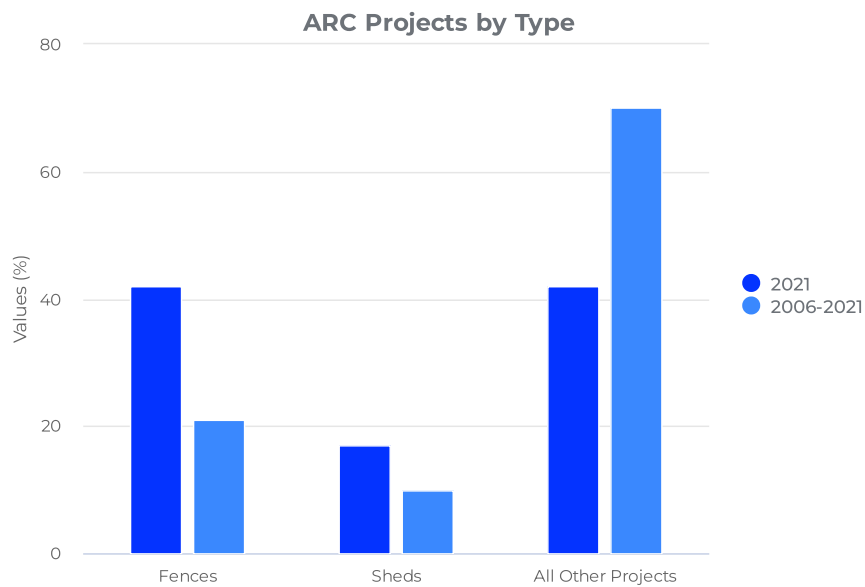


Fences and Sheds

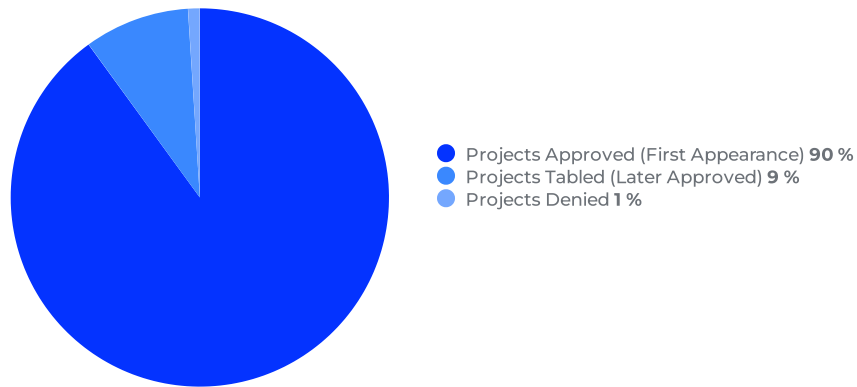
In 2021, over half of all projects approved by the Committee were fences or sheds. The remaining projects included decks, additions, windows, accessory structures, and a pool.

Looking specifically at fence and shed projects that have appeared before ARC over the last 15 years, we see that the 2021 breakdown of projects is above average but not abnormal. Between 2006 and 2021, 161 fences and 77 sheds have been approved by the Committee. Combined, these two types of projects represent one third of all projects.

While identifying the breakdown of projects by type tells us something about what is being presented before ARC, it only tells half the story. The other half occurs at the Committee level in their decisions. The Committee can either approve the project, they can table the project until a subsequent meeting, or they can deny the project.



Total Projects (2006-2021)



Conclusion

In the 272 meetings between 2006 and 2021, 784 projects have been presented. Of those presented, 90% of them were approved at the first meeting they appeared on an agenda while 9% were tabled and then later approved. Out of those 784 projects, only 6 have been denied.

Strategic Initiatives

- Service Excellence
- Fiscal Integrity
- Community Collaboration

Lesson #1: The number of projects per year has remained relatively stable over the last decade.

Lesson #2: Fences and shed are the most common type of project to appear before ARC.

Lesson #3: The approval of projects at their first appearance is very high.

Citations and Warnings: A Historical Look

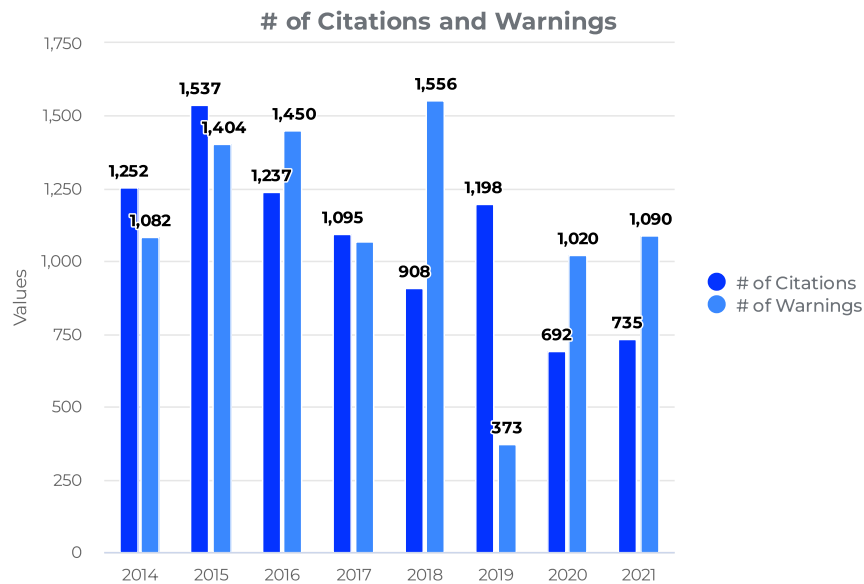
Discretion is perhaps the most common and impactful thing used by a police officer. Essentially, an officer has the freedom to decide what should be done in a particular situation. When a traffic stop is made, officers use their discretion to recognize situations where education may be more appropriate than enforcement. In this situation, an officer determines if they will issue either a citation or a warning.

Importantly, the administrative work associated with issuing a citation or warning has nearly the exact same time commitment by the officer. Therefore, there is not a significant difference between whether a citation or warning is issued beyond what the officer determines is the best course of action for a given situation.

Citation vs. Warning

If the officer provides a verbal or written warning, the motorist will not be charged with an offense, will not have to pay a fine, and will not receive any points. In contrast, when a citation is issued to motorists for violations of traffic laws, the citation must be resolved by court action.

Between 2014 and 2021 there appears to be diverging trends in citations and warnings. Citations have been decreasing moderately whereas warnings have increased slightly. These trends are not unlike those seen in other communities across the country and could be the result of several simultaneous factors.



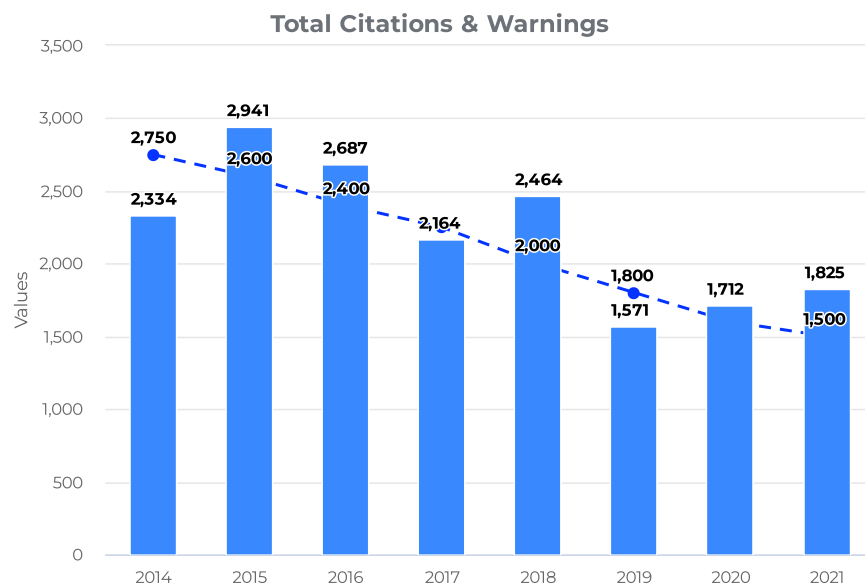
Factors Impacting Citations & Warnings

Each officer has their own perspective on situations that arise through traffic enforcement activity. Based on the discretion afforded to police officers, how a situation is best be addressed may vary from officer to officer.

Changes in personnel can also be a contributing element. When departments have vacancies at the police officer level, shifts are often running at minimum staffing levels. This creates an increased work volume in terms of written reports and case follow up that is spread across fewer officers. This increased work volume reduces the amount of unobligated time that officers have. It is often that traffic enforcement is conducted by police officers during their unobligated time.

Conversely, the department also receives a traffic enforcement grants for seatbelts, speeding, or driving under the influence. The grants provide funding for the department can have an additional officer(s) dedicated to these enforcement activities. The additional officers funded by the grants could account for spikes in enforcement activity during the time periods associated to the grants.

Looking at the monthly numbers of citations and warnings, 2020 is notable for low numbers. Due to the COVID-19 pandemic, not only were officers less likely to stop someone due to concern of virus transmission, but there was also a general decrease in individuals committing traffic crimes as most were not traveling for work, school, or leisure.



Conclusion

While we can speculate about factors that contribute to changes in these numbers over time, the answer is likely a combination of all of them, simultaneously have an effect. The outcome taken to address a situation is dependent on the responding officer's discretion, departmental staffing, and societal influences.

Regardless of the outcome that results from traffic enforcement activities, it is important to keep in mind that the goal of the enforcement action is always to gain voluntary compliance with the law.

Strategic Initiatives

Service Excellence

Lesson #1: Citations and warnings require the same amount of administrative work from officers.

Lesson #2: The Village, and other communities, have experienced an increase in warnings and a decrease in citations.

Lesson #3: Warnings and citations are a multi-faceted decision with differing factors contributing simultaneously.

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 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. The Village has adapted the full value maintenance process methodology, generally avoids large, one-time fluctuations in assessed values. Their goal is to keep properties updated, as close to 100% of market value and value them on a fair and equitable basis.

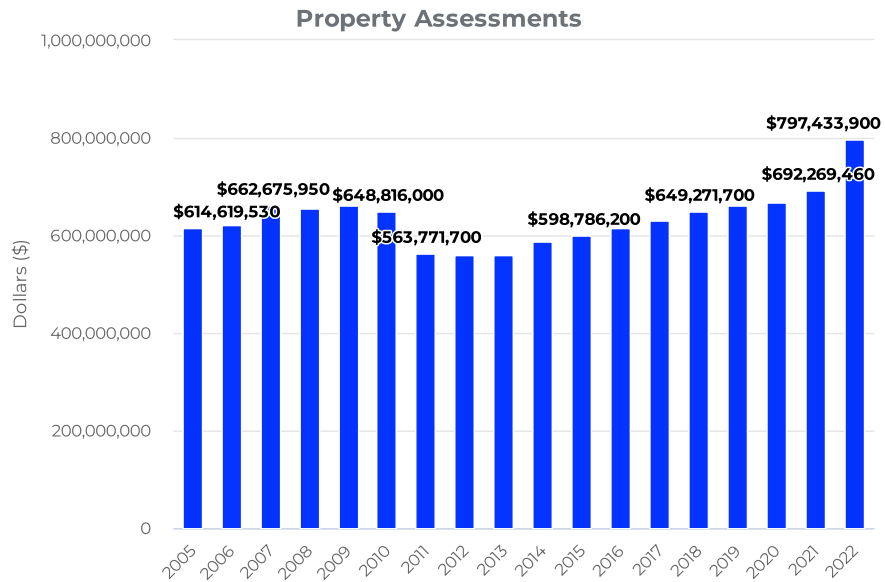
Open Book

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.

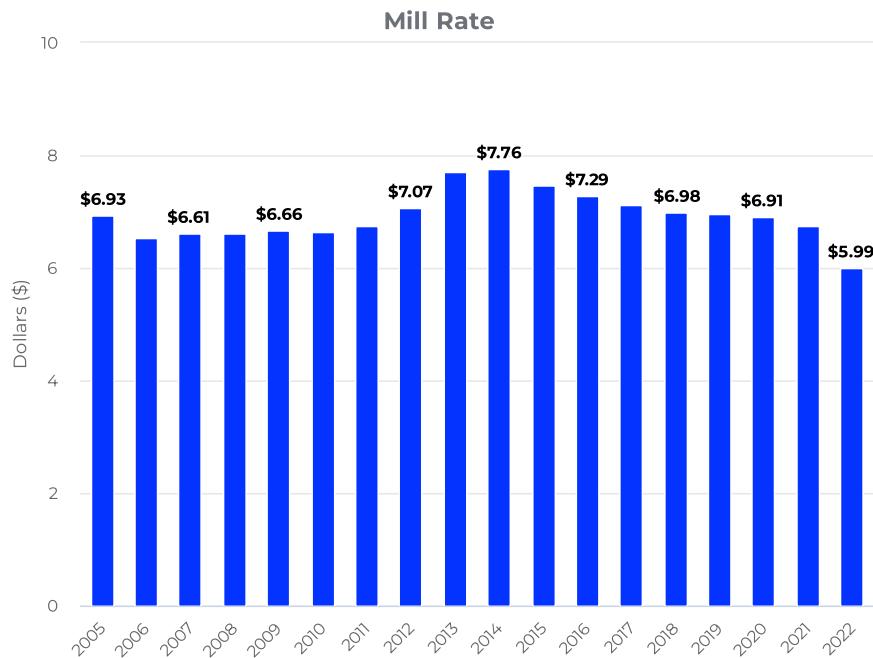
Board of Review

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 property value they believe is more accurate. Once the Board of Review is closed, the property values are set for the year, homeowners may only appeal to Circuit Court to dispute the assessed value. These values will be set until the next Spring when the process starts over again.

The below chart shows the overall assessed value of the Village since 2005. From 2010 through 2019, property assessments were less than the total in 2009, the highest value before the Great Recession. However, for the third year in a row, property assessments exceeded the valuation in 2009. The current assessed value of the Village is \$797,433,900, a 15.2% increase over 2021 and a 20.3% increase since 2009.



To calculate the annual tax bill, the assessed value is multiplied by the mill rate for each taxing jurisdiction and divided by 1,000. The mill rate for 2023 decreased 11.1% to 5.99%.



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 in the Village, including yours, increased by ten percent, your tax bill would not increase as your value increased at the same rate relative to other properties.

Once a 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: 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 sales, building permits, or land splits.

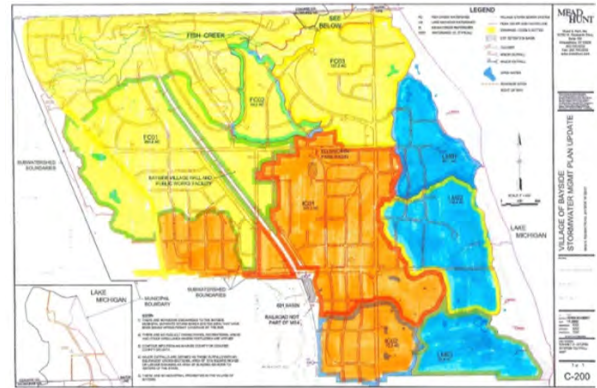
Lesson #3: Property values are finalized at the annual Board of Review.

Changing Patterns: Future Infrastructure

To understand the benefits of futurizing infrastructure is to understand the current changes in our climate. The changes in our climate can be seen through the shifts in temperatures and weather patterns. The main factor behind these shifts is human activity, like the burning of fossil fuels and the emission of greenhouse gases. One underlying consequence of rising temperatures is the intensifying of the Earth’s water cycle, which leads to the increase in evaporation.

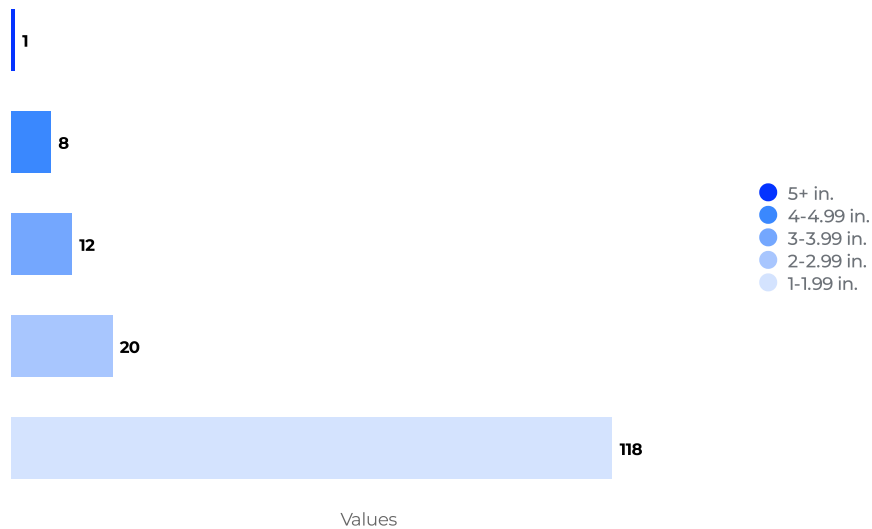
Storms in Bayside

To try and localize this precedent of increasing rainfall, let’s take a closer look here at home. Milwaukee County has rainfall data dating back from 1870 to present day and the data conveys this same message. The trend line can be seen to gradually increase.



Of the 1,052.1 acres in Bayside, there are three designated watersheds that drain into specific areas. 452.1 acres, or 43.4% drain into Fish Creek, 272.3 acres, or 26.1% drain into Lake Michigan, and 327.7 acres, or 30.5% drain into Indian Creek. The below shows the amount of rainfall Bayside has had between 2007 and 2021.

Rainfall Events (Inches)



Futurizing Infrastructure

The Village is continually evaluating systems to proactively keep up with the changing times. The Milwaukee Metropolitan Sewerage District completed a sanitary sewer evaluation on and found that improvements made to the existing sewer in East Brown Deer Road would enhance sanitary capacity. The existing 15- inch sewage drain is being upsized to a 30- inch pipe to provide more storage and flow in the area.

Updating the pipe to a bigger size will help prevent any problems that may arise with the predicted increase in large storm events.



The Village will also complete a stormwater management infrastructure project on Tennyson Drive. This project will combat the historical flooding problems in the area. The project will include the installation of a 30-inch pipe on Tennyson Drive that will drain stormwater towards the Standish Place ravine, which will help to mitigate stormwater. This project will serve a large section of East Bayside.

The Village is planning another infrastructure project for the East Bayside area to establish a sanitary sewer relief system. Currently, there is an overflow alerting system installed in a manhole in the area. The proposed project would be to install an overflow pipe to this manhole. This pipe installation would help prevent sanitary sewer overflow, from heavy rainfall, to infrastructure and homes in the surrounding area.

A completed project by the Village that has had positive effects dealing with the Village's stormwater, is the Ellsworth Park Diversion Project that started and was completed in 2018. The purpose of this project was to move water from Ellsworth Park to the Village Hall pond. Establishing a pond at Village Hall, regrading ditches on the south side of Ellsworth Lane, replacing culverts, and finally installing the underground stormwater pipe all created the possibility to move over 1 million gallons of water to Village Hall from

Ellsworth Park. The improvements made helped ease the strain of the old system by directing water to Lake Michigan rather than Indian Creek.

Conclusion

With the change in climate occurring, the Village has been working diligently to futurize the Village's infrastructure to adapt and handle the changes. The improvements made or soon to be made help ensure that the Village is best equipped to handle the increase in rainfall.

Strategic Initiatives

Service Excellence

Sustainable Resilience

Lesson #1: Precipitation patterns are changing in Bayside.

Lesson #2: Futurizing infrastructure is best practice.

Lesson #3: Rainfall affects many aspects of the Village.

The Impact of Hybrid Squad Cars

When hybrid vehicles first appeared in the late 1990s, a handful of police departments decided to give these vehicles a try. Unfortunately, many of these initial efforts didn't always pay off because the cars weren't designed for police work.

One of the earliest large-scale rollouts of hybrids took place in 2009. At that time, the New York Police Department (NYPD) purchased 40 Nissan Altima Hybrids. Of those vehicles, 18 of them were utilized as marked squad cars and the other 22 as unmarked cars. The vehicles were purchased in response to then-Mayor Michael Bloomberg's commitment to reduce energy consumption and greenhouse gas emissions. NYPD subsequently expanded its hybrid fleet with more hybrid vehicles that included the addition of Ford Fusion hybrid to their fleet.

Bayside's Hybrid Squad Car Program

The Bayside Police Department obtained our first hybrid squad car, a Ford hybrid Police Interceptor SUV, in 2021. This year a second hybrid SUV squad car has been ordered, but the vehicle has not yet arrived. When this vehicle arrives, it will replace one of the current gas-powered SUVs.

The current Police Department car fleet is made up of one hybrid Ford Police Interceptor SUV, three of 3 gas powered Ford Police Interceptor SUVs, and one gas powered Ford Police Interceptor sedan.

Typical Squad Car Operation

Most Bayside Police vehicles accumulate engine operation time at low speed or idling while officers perform routine duties like speed enforcement, traffic control, civilian motorist assistance, and the report writing. Due to the high electrical demands of modern law enforcement and communication equipment, Bayside officers, like most agencies, leave their vehicles running for these routine periods, which increases fuel budgets and adds run-time hours to the vehicle's hour meter. Even though officers are not allowed to idle their vehicles while parked at the police department, vehicles spend a lot of time at low speed or at idle on the job.

The hybrid vehicle offers significant improvements in fuel economy and reduced engine idle time (compared with the gasoline model), along with across-the-board improvements in performance and capability.

Fuel Savings

A typical marked police vehicle travels 27,000 miles / year and uses about 1,900 gallons of fuel. Each hybrid vehicle is expected to use 1,300 gallons of fuel annually, which is a 600-gallon decrease. Breaking it down further, the average mile per gallon for the hybrid cars is 20 miles per gallon, while the average mile per gallon for the regular squad cars is 15 miles per gallon.

The Bayside Police Department anticipates having our entire fleet changed over to hybrids by 2025. Once the fleet changeover is complete, as depicted in the graphic below, our expected decrease in fuel usage is 9,315 gallons, with all squads increasing economy from 14 to 20 mpg. Based on an average fuel cost of \$2.75 per gallon, the estimated fuel cost savings would be \$5,123 per squad, which equates to an estimated \$25,616 saved across the fleet. An additional benefit would be



the estimated 32,938 pounds of carbon dioxide emissions saved per vehicle; a total of 164,689 pounds of carbon dioxide emissions across the fleet.

Strategic Initiatives

Fiscal Integrity

Sustainable Resilience

Lesson #1: Hybrid vehicles offer improved fuel economy and reduced engine idle time.

Lesson #2: Hybrid vehicles will pay back the additional cost of the hybrid drivetrain in two years.

Lesson #3: The use of hybrid squad cars would result in substantial fuel cost savings and a substantial reduction in carbon dioxide emissions.

9-1-1: New-Age Technologies and the Emergency Dispatcher

The Bayside Communications Center (BCC) serves as the central hub for all emergency communications for those living in Bayside, Brown Deer, River Hills, Fox Point, Shorewood, Glendale and Whitefish Bay. Staffed 24/7, 365 days a year, this consolidated dispatch center processes over 125,000 calls a year.

Like many other professions, Emergency Dispatchers have undergone a systematic rebranding within the last 50 years. Long gone are the days of an operator answering and connecting callers by switchboard operation. The implementation of new age technologies such as Text-to-9-1-1, CodeRED, and Emergency Medical Dispatching (EMD) Software, has changed the face of dispatching permanently. Dispatching is no longer simply answering the phone.



Origination of 9-1-1

In the United States, the three-digit telephone number, “9-1-1” has been designated as the universal emergency number and is what provides the public with direct access to a Dispatch Center and or Public Safety Answering Point (PSAP).

The catalyst for the usage of this nomenclature arose in 1957 when the National Association of Fire Chiefs recommended the usage of a single, nationally recognized phone number to report fires. With much interest on this topic, the Federal Communications Commission (FCC) met with the American Telephone and Telegraph Company (AT&T) and thus, “9-1-1” was generated. This unique, yet brief, easily remembered sequence also subsequently coincided with the long-range numbering configurations of the telephone industry.

In 1968, Congress passed legislation which declared its usage nationwide as a universal emergency number. On February 16, 1968, Senator Rankin Fite made the first 9-1-1 call in Haleyville, Alabama.

Origination of the Emergency Dispatcher

In the 1960's, Emergency Dispatchers utilized switchboards to answer, route, and connect incoming callers with their requested person(s)/destination(s). They were not provided formal training, and often managed one phone and one radio for one or two emergency responders. Today, Dispatchers must complete a formalized training regime and where they learn to regularly utilize computer technologies such as caller identification, intricate mapping systems, text-to-9-1-1, Emergency Medical Dispatching (EMD), and Code Red notification systems.

Priority Dispatch: Emergency Medical Dispatching (EMD)

Along with the nationally recognized formalization of "9-1-1", PSAPs recognized the need for sending the right resource, to the right person for the right complaint. In the 1975, in Phoenix, Arizona, a paramedic provided instructions over the phone to a mother of an apneic child while responders were in route. That child survived and thus the importance of pre-arrival instructions were recognized.

In the 1980's, the first structured Emergency Medical Dispatching (EMD) protocols were adopted, standardized, and implemented into the services provided by Emergency Dispatchers. Today, these protocols have been transposed by software companies and are commonly used within PSAPs across the world.

EMD protocols direct a caller through a series of questions which assist Dispatchers in determining the appropriate type and number of responders. The answers provided by the callers direct Emergency Dispatchers to follow detailed protocols to advise callers to act, and utilize basic first-aid instructions, prior to the arrival of responders. Thus, improving the likelihood of a more positive outcome for all involved.

The Bayside Communications Center will implement EMD in September of 2022.

Text-to-9-1-1

On December 3, 1992, a software architect, Neil Papworth, sent the very first text message from his computer to a cell phone. This advancement created a need for the implementation of a texting service to also be available for emergency services. Historically, PSAPs could only carry voice traffic as they had a limited amount of available data space.

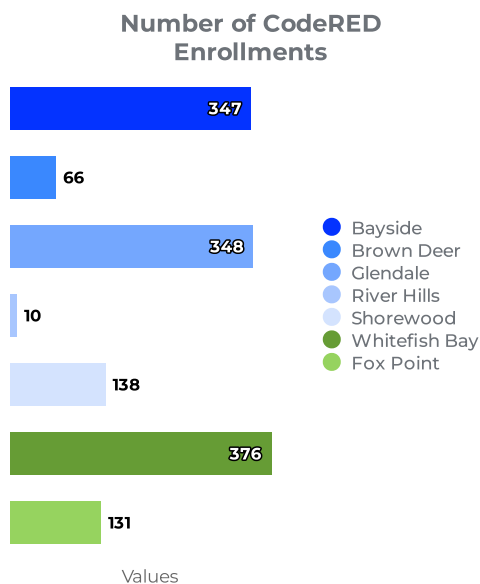
In the early 2000's, Next-Gen technologies were introduced, which allocated for PSAPs to hold, carry, and deliver text messages. In 2009, in Waterloo, Iowa, the first text message was sent to 9-1-1.

Today, FCC requires all wireless carriers/providers of text messaging applications to possess the ability to deliver text messages to PSAPs that request them. When a PSAP requests the implementation of text-to-9-1-1 service, text messaging providers must deliver the service in that area within six months. Benefits of text-to-9-1-1 include the increased ease of use for those who are hearing and or speech impaired, and or when voice contact is not feasible due to immediate danger.



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

The Bayside Communications Center implemented Text-to-9-1-1 in July of 2021. Since implementation, approximately 101, 9-1-1 text message sessions have been received by the BCC.



CodeRED

In 1996, technology advancements by OnSolve Communications, introduced and developed a mass notifications software program, called CodeRED. This notification system was systematically built on the text-to-9-1-1 technology and allowed for PSAPs to send mass notifications to cell phones via phone calls or text to alert residents and businesses of real time emergent events.

CodeRED can be utilized with the Integrated Public Alert and Warning System (IPAWS), which is the nation’s official alert and warning system to notify the public.

The Bayside Communications Center implemented CodeRED in January of 2022.

Moving Forward: Sustainable Resilience

The usage of new age technologies in the Bayside Communications Center plays a critical role in the delivery of emergency services for those in the North Shore. Text-to-9-1-1, CodeRED, and Emergency Medical Dispatching (EMD) Software are a few of the very many technology advancements that are already being utilized. In the upcoming years, it is expected that BCC make every effort to maintain a flexible, responsive approach to utilizing technological advancements to enhance effectiveness in the delivery of emergency services.

Strategic Initiatives

- Service Excellence
- Connected Communication
- Sustainable Resilience

Lesson #1: Origination of 9-1-1 and the Emergency Dispatcher

Lesson #2: Utilization of New Age Technologies: Text-to-9-1-1, CodeRED, and Emergency Medical Dispatching

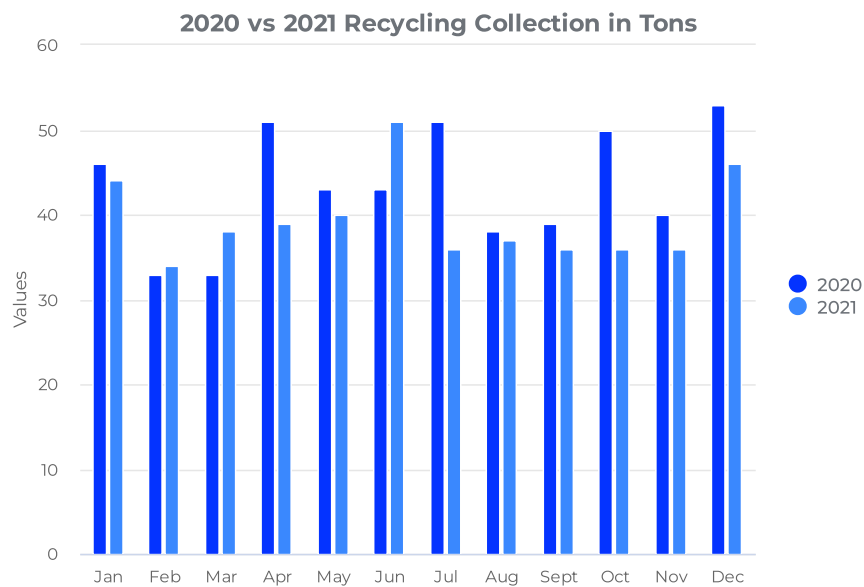
Lesson #3: Moving Forward: Sustainable Resilience

Disposing and Collecting: Changing Habits for More Recycling

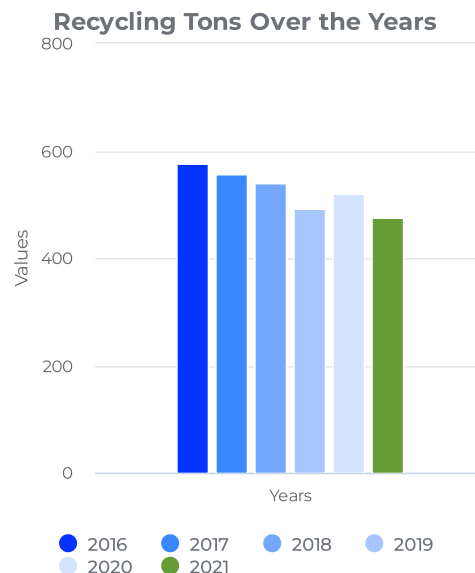
The Department of Public Works collects recycling bi-weekly with Fairy Chasm being the dividing line, to maintain an efficient way of gathering all the recycling on the scheduled day. Not only do residents have their recyclables picked up on every other week basis, but they are able to take advantage of Recycling Day events monthly in the Village. Recycling Day gives residents the opportunity to drop off any extra recycling, yard waste, plastic bags, ink, glasses, phones, textiles, and the Village disposes of them appropriately.

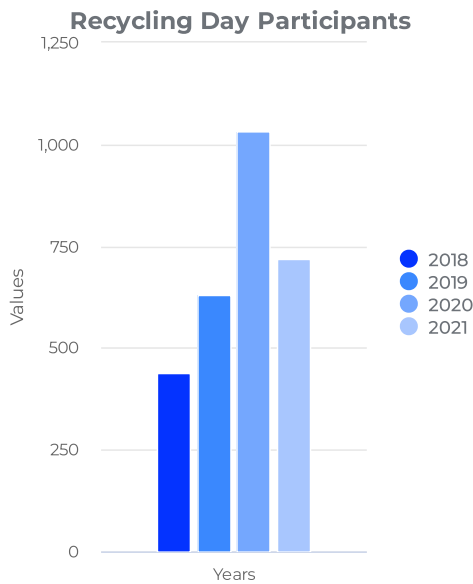
Recycling

Recycling collections maintain a seasonal pattern of peaks during the summer months and holidays when people are more active. Collections then begin to level out in the Spring and Fall when the weather is less accommodating and there are minimal holidays. Taking a closer look, in June of 2021, DPW collected 50.55 tons of recycling and 34.35 tons in February. Similarly, in June of 2020, 42.97 tons of recycling was collected while in February 32.86 tons were collected.



Like everything else in 2020, recycling collections were also affected by the COVID-19 pandemic. In 2020 the recycling collection numbers increased 5.4% from the previous year, a large jump in comparison to years prior, presumably because more people were at home buying packages and cleaning out their belongings. In 2020, 8 out of the 12 months produced more than 40 tons of recyclables. In 2021, 3 out of the 12 months produced 40 or more tons of recyclables. Collections for the 2020 year totaled 519.92 tons and collections for 2021 totaled 474.61, an 8.7% decrease in tonnage collected. Not only has collection numbers dropped since the peak COVID-19 outbreak but has been decreasing each year prior. From 2016 to 2021, there has been a .82% decrease in recycling tonnage collected.





Recycling Days have been popular among residents from the start. It is an opportunity for residents to drop off a list of acceptable items that the village will dispose of. Like weekly recycling days in the Village, the 2020 Recycling Days also saw a drastic increase in its numbers with 1,033 participants throughout the 7 days it was held that year. In 2021, the Village held 6 Recycling Days, which amounted to 718 total participants.

Village Hall Recycling Center

The Village Hall Recycling Center has also been opened back up to residents. Residents can come to the Village Hall Lobby to recycle paper for shredding, plastic bags, eyeglasses, ink cartridges, and cell phones. The Village then disposes of them properly or goes through a third party to take care of the disposing.



Conclusion

With more people returning to work and doing shopping in person, 2021 saw a decrease in tons of recycling collected. The peak months during 2021 with the most tons collected were June, December, and January which follows that seasonal pattern of higher levels of recycling collected during the Summer and holiday months. 2021 also saw success during its Recycling Days with an increase of participants compared to previous years, besides 2020 which was higher due to COVID- 19. Recycling Days remain a hit among residents as its an opportunity for them to dispose of belongings in a safe and sustainable manner. Continuing proper recycling is a great way to keep the Village and the world clean!

Strategic Initiatives

- Service Excellence
- Sustainable Resilience
- Community Collaboration

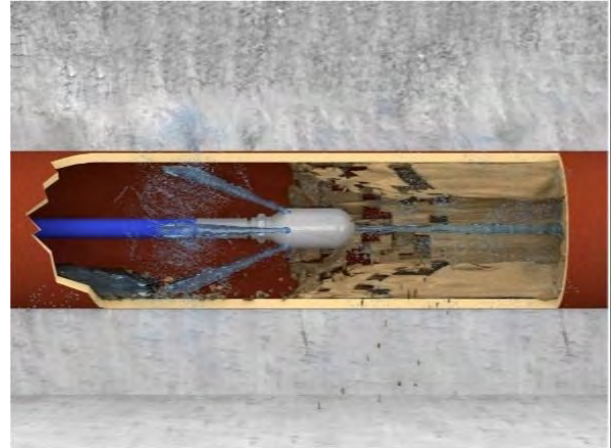
Lesson #1: Recycling tonnage is beginning to decrease again.

Lesson #2: Recycling collections continue to follow seasonal trends.

Lesson #3: Recycling Day remains a popular event among residents.

Keeping It Clean: Sewer Jetting

The Village maintains over 135,000 feet of sanitary sewer main lines, which require scheduled cleaning, also known as jetting. Sewer jetting gets rid of any fats, oils, or greases that may have collected in the sewage pipes. Sewer jetting is also environmentally friendly as it uses high-pressured water instead of harsh chemicals that may pollute the land or water around the area.



Why is Sewer Jetting Important?

Sewer jetting is essential for keeping sewer lines in top shape and in working condition for the Village. Sewer jetting cleans and clears the sewer lines to avoid sewage backups. Besides natural elements that may lead to clogged pipes, another problem for sewage lines is what comes through from a home. People are encouraged to dispose of all fats, oils, and grease in the garbage rather than your sink. These substances will go down the drain warm, but as they cool or mix with water, they solidify in the pipes, creating a restriction.

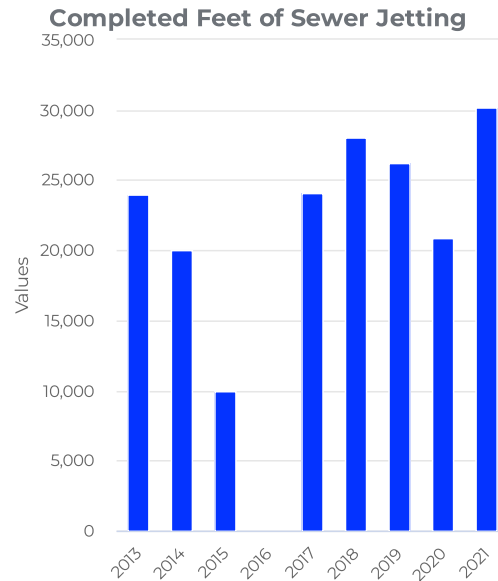
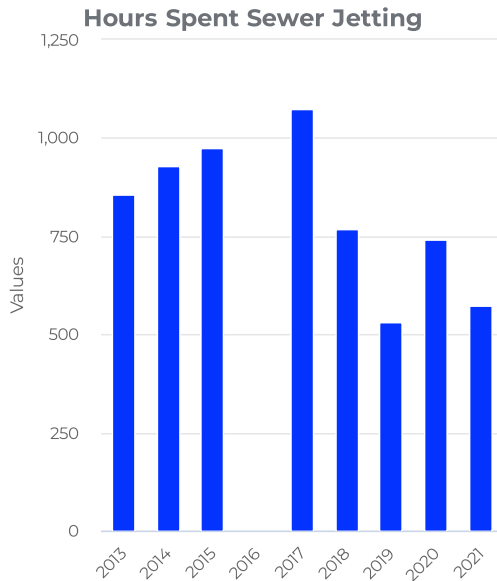


Sewer jetting also helps to eliminate and remove bacteria from sewage pipes. Due to the various materials that may travel down a drain and into a pipe, microorganisms can grow and produce an odor. Sewer jetting will remove any bacteria that has grown in the pipes through the high-pressured water and get rid of any odor that persisted because of it.

Sewer Jetting in the Village

The 135,000 feet of sanitary sewer main in the Village is to be cleaned every five years. The Department of Public Works sets a goal to complete 26,500 feet of cleaning a year to divide the amount required.

Each year the average of completed feet per hour has been increasing. 2013 had an average of 28 feet per hour, 2018 averaged out to be 37 feet per hour, and 2021 had an average of 53 feet per hour.



Conclusion

Over the years the distance of sewer lines cleaned increases while the hours spent cleaning decreases. The DPW crew's efficiency rises as they become more acclimated with the work. The Department of Public Works divided the Village into five sections that allows them to stay geographically in one area and keep track of the work completed.

Continuing to fulfill the five-year plan of having all 135,000 feet of sewer lines cleaned, 26,000 feet annually, keeps the sewer lines clean and functioning properly.

Strategic Initiatives

- Service Excellence
- Fiscal Integrity
- Sustainability

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

Lesson #2: With experience, comes efficiency.

Lesson #3: Maintaining the yearly cleaning schedule can help prevent further deterioration or damage of the sewer lines.

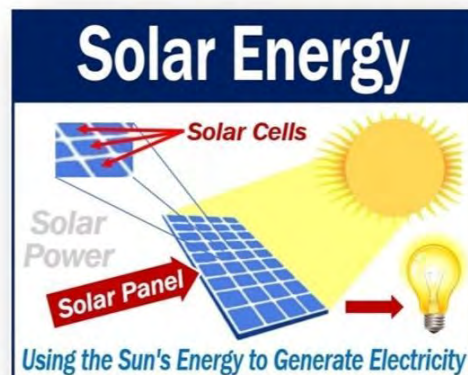
Soak Up the Sun: Impact of Village Solar Array

In 2020 and 2021, the Village took on the goal of exploring alternative energy sources for Village facilities. Staff explored alternatives related to solar energy. In conducting the analysis, the Village explored various siting alternatives for solar panels, including Village Hall, the Public Works cold storage building, and multiple scenarios on the Department of Public Works building. Through negotiations, the Village was able to receive a rule exception to install all solar panels on the Department of Public Works building, allowing the Village to save money and resources.



What is Solar Energy?

Solar energy is obtained from the sun's radiation, and it can be converted to electricity or heat. It is freely available and due to technological advances; it can now be harnessed more rapidly. Solar is a clean, emissions-free, and renewable energy source.



Smart Spending

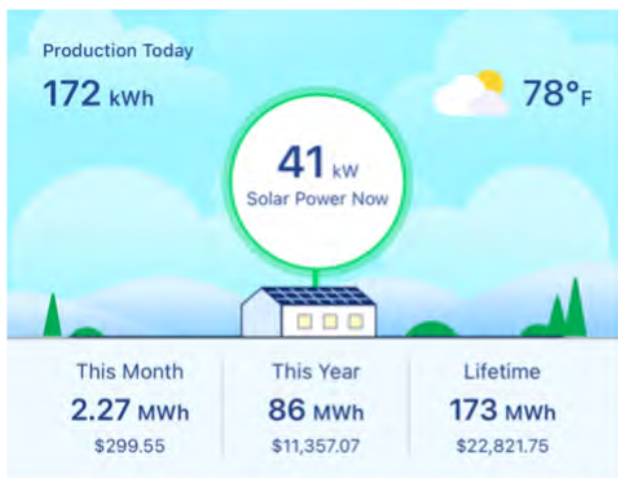
In conversations with both the contractor and WE Energies, the parties have agreed to provide a rule exception to allow the Village to place both solar arrays (DPW and Village Hall) on the DPW flat roof, saving the Village significant money. If the Village were to place separate systems on each facility, the cost of the project would have been \$209,126 and a significantly longer Return-on-Investment (ROI). By negotiating the rule exception, the revised cost is \$168,872, a savings of \$40,254. The project also qualified for a Focus on Energy grant. The Focus on Energy grant provided an additional \$14,137.50 to the Village.

The solar array that powers the Public Works facility provides 100% solar power to the DPW facility with a ROI of 9.5 years. The solar array that powers the Village Hall, Police Department, and Communications Center has an ROI of 12.3 years. The ROI on Village Hall, Police Department, and Communications Center array is greater due to the increased energy demand and subsequent lower energy rate assigned by WE Energies.

Why Solar?

There are endless benefits to utilizing solar energy!

1. Impact on the Environment – Solar energy has the least negative impact on the environment compared to any other energy source. It does not produce greenhouse gases and does not pollute the water. It also requires very little water for its maintenance, unlike other energy sources. Since the Village's installation of solar panels in May 2021, The Village reduced carbon dioxide emissions by 267,511 pounds, the equivalent of 2,021 trees!
2. Reduce The Energy Bill – Generating your own electricity means using less from the utility supplier. This immediately translates into savings on the energy bill. Since the installation of the solar panels in May 2021, the Village has saved roughly \$22,822.
3. Energy Production During Peak Hours – Demands for energy trend high in the 11:00am to 4:00pm time frame. As a result, this is the time frame when the price of electricity peaks due to the higher value. Solar energy reaches its maximum production capacity during those hours. With the additional electricity input of solar energy during peak hours, prices can reduce to a level close to those of night hours.



Conclusion

The Village continually explores alternatives to reduce operating costs while at the same time enhancing a sustainable footprint and NetZero energy efforts. Over time, the solar arrays will continue to reduce negative environmental impacts, save the Village money, and produce energy.

Strategic Initiatives

Fiscal Integrity

Sustainability

Lesson #1: The Village continually explores alternatives to reduce operating costs.

Lesson #2: The Village is dedicated to enhancing a sustainable footprint and NetZero energy efforts.

Lesson #3: Solar arrays will continue to reduce negative environmental impacts while saving money and producing energy.

The Right Way: Building Permit Activity

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



Why are Building Permits Necessary?

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



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

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

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

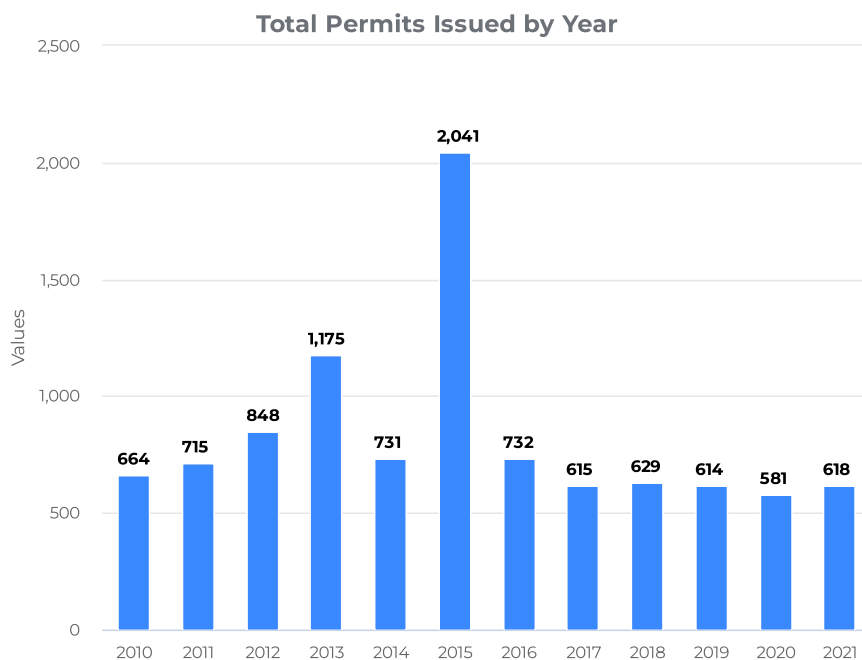
When are Permits Needed?

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

Historical Overview of Permits

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

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



The number of permits pulled since 2015 has decreased overall but has remained steady over the last few years. This may be due to the effects of the COVID-19 pandemic. During the pandemic, the Village saw a greater interest in building projects with more residents staying home and working from home. Building activity also saw the impact of supply chain issues and a shortage of materials for building projects. As of July 2022, the Village has received close to 350 building permit applications, indicating that this year's permit activity will likely surpass recent years.

Conclusion

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

Strategic Initiatives

Service Excellence

Sustainable Resilience

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

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

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

2023 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 2022. 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, 2022 and October 1, 2023.

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 2023 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 financial audit with no new material weaknesses.
3. Develop 2023-2028 long-term financial plan.

B. Financial Stability

1. Identify \$300,000 in new revenue sources, operational savings, collaboration, grants, etc.
2. Scan and mitigate economic impacts, such as inflation, supply chain, pandemic impacts, etc.
3. Administer 2023 Budget and develop 2024 Budget.

C. Collaborative Service

1. Develop support coalition for joint public safety communication levy limit exemption.
2. Implement new technological service contracts with the villages of Brown Deer and Shorewood.
3. Administer Village responsibilities related to new Bayside Middle School construction and redevelopment opportunities.

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

A. Neighborhood Stability

1. Administer public and private property Adopt-A-Tree program and conduct right-of-way tree trimming projects.
2. Conduct, at minimum, one myBlue Neighborhood meeting in each sector.
3. Enhance proactive community standards and code enforcement.

B. Community Enrichment

1. Develop Citizens Academy program.
2. Implement two new community events or programs.
3. Enhance active and passive recreational opportunities at Ellsworth Park.

C. Cooperative Partnerships

1. Collaborate with Schlitz Audubon Nature Center on Emerald Ash Borer mitigation.
2. Coordinate with Wisconsin DOT on I-43 reconstruction project.
3. Implement crosswalk safety initiatives through Transportation Alternatives Program (TAP) grant.

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

A. Public Outreach

1. Enhance department ride-along/sit-along programs, providing virtual alternatives.
2. Develop Bayside Communication Center branding and community engagement program.
3. Develop mobile accessible capital project webpages.

B. Digital Service

1. Implement integrated payment system into Access Bayside.
2. Develop service user surveys to measure department and operational performance.
3. Integrate myBlue and myCrew collaboration.

C. Residential Resources

1. Develop green infrastructure guide for residential and commercial properties.
2. Produce popular annual financial report (PAFR).
3. Create communication and engagement plan.

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

A. Performance Management

1. Receive ICMA Certificate of Excellence in Performance Management.
2. Maintain monthly departmental performance dashboards.
3. Utilize data to identify potential problems and timely service delivery.

B. Innovative Advancement

1. Examine implementation of Next Generation 911 services for BCC.
2. Implement technological and security enhancements and upgrades.
3. Expand Geographic Information System program.

C. Employee Development

1. Identify and train future staff leadership through formal leadership programs.
2. Develop employee recognition program.
3. Implement, communicate, and strengthen core employee values.

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

A. Environmental Infrastructure

1. Implement MMSD Private Property Inflow and Investigation Pilot Project.
2. Oversee MMSD Brown Deer Road Sanitary Sewer enhancement projects.
3. Develop recommendations for east side sanitary sewer relief system project and Brown Deer Road sewer reconfiguration study.

B. Stormwater Mitigation

1. Implement 2023 street and stormwater management capital projects.
2. Support landscaping techniques which filter stormwater runoff, encourage infiltration, and/or enhance groundwater recharge.
3. Conduct public tree inventory and update urban forestry management plan.

C. Green Stewardship

1. Promote green practices and infrastructure, encouraging implementation of sustainable, energy efficient, stormwater management resilient solutions.
2. Explore codifying the Village's commitment to sustainability and resiliency through waste reduction, energy efficiency, and climate adaptation.
3. Implement Bayside Lower Emission Initiative project.

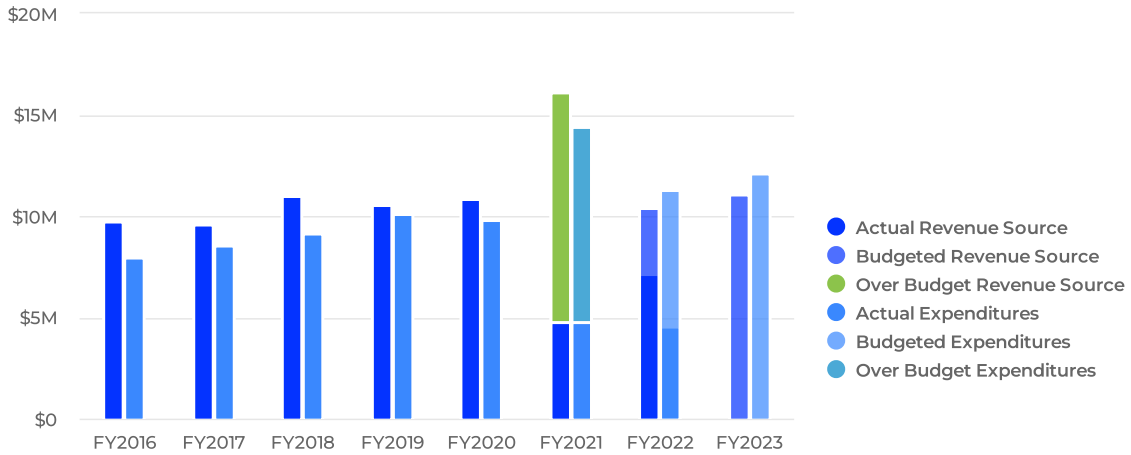
FUND SUMMARIES

All Fund Summary

The information provided within summarizes all of the funds the Village administers on an annual basis. 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. Also included are the two utility funds, Bayside Communication Center fund, and Capital Funds.

Summary

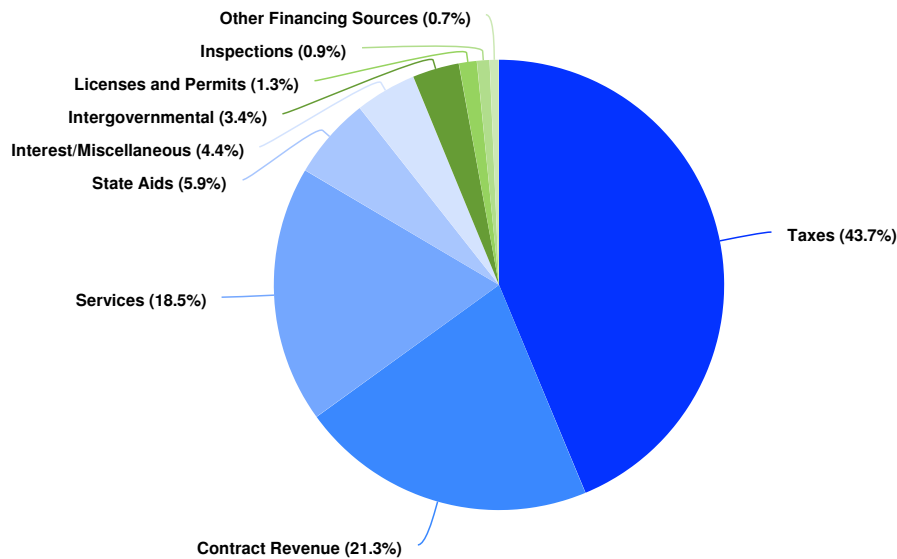
The Village of Bayside is projecting \$11.09M of revenue in FY2023, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 7.2% or \$816.18K to \$12.18M in FY2023.



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.

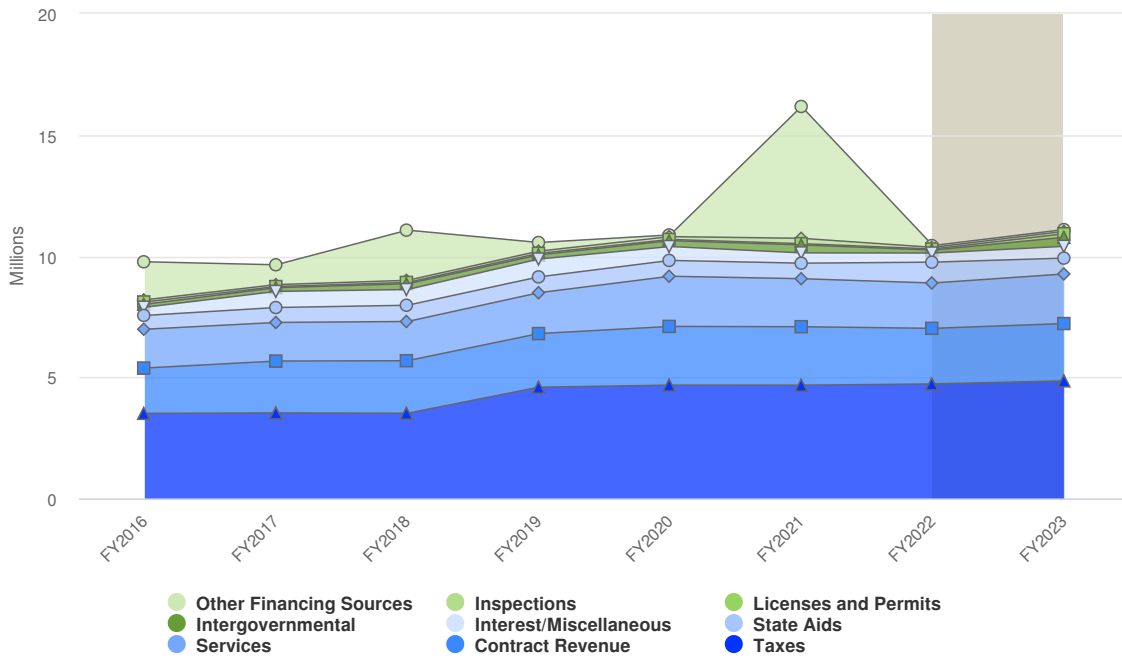
Projected 2023 Revenues by Source



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 2023 the net new growth was .43% which allows for a \$19,886 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. The 2023 recommended budget proposes an increase of \$125,245, an increase to \$4,790,251, or 2.86 percent. The largest portion of the increase is allocated to expenditure increases related to debt service.

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Taxes	\$3,226,561	\$3,239,467	\$3,239,467	\$2,540,345	\$3,239,467	\$3,325,474
Interest on Delinquent Taxes	\$11,493	\$12,000	\$12,000	\$10,852	\$10,900	\$12,000
Payment in Lieu of Taxes	\$46,402	\$47,036	\$47,036	\$14,526	\$47,036	\$48,290
Property Tax	\$297,783	\$303,653	\$303,653	\$303,653	\$303,653	\$313,023
Property Taxes	\$792,089	\$792,089	\$792,089	\$792,089	\$792,089	\$819,601
Police Property Taxes	\$71,480	\$67,066	\$67,066	\$67,066	\$67,066	\$40,000
Fire & Rescue Property Tax	\$28,711	\$40,336	\$40,336	\$40,336	\$40,336	\$46,086
Property Taxes	\$50,000	\$125,000	\$125,000	\$125,000	\$125,000	\$150,000
Property Taxes	\$125,602	\$75,000	\$75,000	\$75,000	\$75,000	\$73,000
Property Taxes	\$21,962	\$22,395	\$22,395	\$22,395	\$22,395	\$23,067
Total Taxes:	\$4,672,083	\$4,724,042	\$4,724,042	\$3,991,261	\$4,722,942	\$4,850,541
Intergovernmental						
Community Development Block Grant	\$4,407	\$5,598	\$5,598	\$4,652	\$4,652	\$5,998
Public Safety Communication Administration	\$97,488	\$99,409	\$99,409	\$99,438	\$99,438	\$102,421
North Shore Library Administration	\$19,521	\$19,521	\$19,521	\$19,521	\$19,521	\$19,812
Fund 23 TID Administration	\$0	\$0	\$0	\$0	\$0	\$15,000
Intergovernmental Grant	\$55,218	\$0	\$0	\$1,331	\$0	\$0

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Intergovernmental Grant	\$7,899	\$0	\$0	\$0	\$0	\$0
Intergovernmental Grant	\$0	\$0	\$0	\$0	\$0	\$98,652
Grants	\$10	\$0	\$0	\$2,019	\$2,019	\$2,125
Police Revenue Equipment Sales	\$13,065	\$0	\$0	\$0	\$0	\$12,000
Intergovernmental Grants	\$0	\$0	\$0	\$0	\$0	\$116,400
Intergovernmental Grants	\$131,198	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental:	\$328,804	\$124,528	\$124,528	\$126,961	\$125,630	\$372,408
State Aids						
State Shared Revenue	\$60,296	\$60,297	\$60,297	\$0	\$60,297	\$60,298
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$0	\$14,470	\$14,470
Recycling Grant	\$25,770	\$25,770	\$25,770	\$25,704	\$25,704	\$25,704
Police Enforcement Grant	\$0	\$0	\$0	\$0	\$26,000	\$26,000
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$0	\$15,160	\$15,160
Personal Property Aid	\$1,738	\$1,738	\$1,738	-\$1,738	\$1,738	\$1,738
State Transportation Aid	\$389,991	\$415,180	\$415,180	\$207,015	\$415,180	\$415,180
State Highway 32 Connecting Highway Aid	\$16,985	\$17,013	\$17,013	\$8,507	\$17,013	\$17,013
Expenditure Restraint Aid	\$78,900	\$82,745	\$82,745	\$0	\$82,745	\$78,786
State Transportation Aid	\$37,548	\$0	\$0	\$0	\$0	\$0
Grants	\$0	\$0	\$0	\$7,958	\$7,958	\$0
ARPA Grant funds	\$0	\$226,817	\$226,817	\$0	\$453,634	\$0
Total State Aids:	\$640,858	\$859,190	\$859,190	\$247,446	\$1,119,899	\$654,349
Licenses and Permits						
Operator Licenses	\$990	\$1,000	\$1,000	\$715	\$900	\$900
Liquor Licenses	\$3,165	\$2,400	\$2,400	\$2,880	\$2,880	\$2,880
Cigarette Licenses	\$300	\$200	\$200	\$200	\$300	\$300
Bicycle License	\$60	\$0	\$0	\$0	\$0	\$0
Animal Licenses	\$1,348	\$1,227	\$1,227	\$948	\$1,250	\$1,300
Transient Merchant Permit	\$0	\$0	\$0	\$0	\$190	\$100
Excavation/Right of Way/Privilege	\$9,700	\$10,000	\$10,000	\$8,930	\$12,600	\$10,000
Fill Permits	\$1,820	\$0	\$0	\$570	\$570	\$0
Rummage Sale Permits	\$385	\$240	\$240	\$45	\$150	\$200
Dumpster Permits	\$5,885	\$3,000	\$3,000	\$2,780	\$4,040	\$3,000
Sign Permits	\$1,190	\$200	\$200	\$200	\$500	\$200
Rain Barrel	\$75	\$0	\$0	\$0	\$0	\$0
Conditional Use Permits	\$1,200	\$600	\$600	\$300	\$600	\$600
Board of Zoning Appeals Fees	\$2,500	\$500	\$500	\$2,000	\$4,500	\$500
Special Event Permits	\$490	\$50	\$50	\$50	\$325	\$50
Cell Tower Allocation	\$24,261	\$24,260	\$24,260	\$10,615	\$26,244	\$26,244
Cell Tower Allocation	\$0	\$0	\$0	\$0	\$48,500	\$98,000
Total Licenses and Permits:	\$53,369	\$43,677	\$43,677	\$30,233	\$103,549	\$144,274

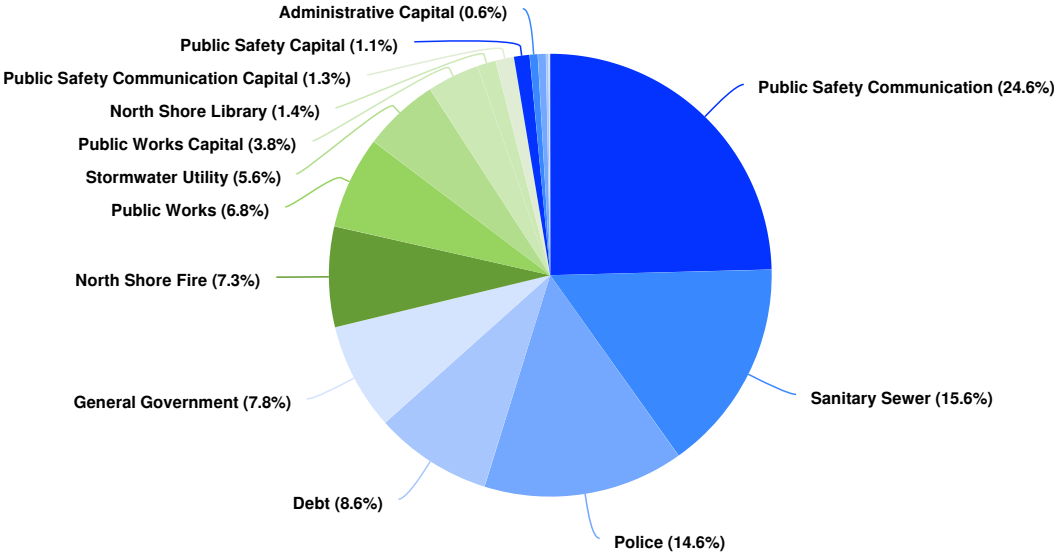
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Services						
Cable Franchise Fees	\$67,702	\$65,000	\$65,000	\$16,768	\$65,000	\$60,000
Tree Program	\$12,450	\$5,000	\$5,000	\$3,600	\$3,600	\$0
Fines & Forfeitures - NSMC	\$26,323	\$35,000	\$35,000	\$18,802	\$37,000	\$35,000
Fine & Forfeitures - Bayside SDC	\$16,498	\$0	\$0	\$3,750	\$10,288	\$10,000
Misc. Service Fee- Notary/Fingerprinting	\$168	\$100	\$100	\$105	\$105	\$100
Property Status Revenue	\$6,450	\$4,000	\$4,000	\$3,200	\$4,000	\$4,000
Publication Fees	\$250	\$200	\$200	\$250	\$250	\$200
Legal Service Invoicing	\$51	\$0	\$0	\$0	\$17,662	\$0
Data Sales	\$1,466	\$550	\$550	\$157	\$250	\$250
Brick Donations	\$10,800	\$0	\$0	\$0	\$0	\$0
Special Pickups	\$14,171	\$8,000	\$8,000	\$4,269	\$9,814	\$6,500
Mulch Deliveries	\$6,972	\$6,000	\$6,000	\$4,575	\$5,500	\$6,000
Well Permit	\$4,325	\$300	\$300	\$600	\$1,045	\$0
Park Facility Rental & Programs	\$1,946	\$800	\$800	\$843	\$1,400	\$1,200
Public Works Service Revenue	\$5,061	\$300	\$300	\$2,700	\$3,500	\$3,000
Residential Sewer-ERU	\$792,608	\$808,505	\$808,505	\$784,770	\$808,000	\$828,800
Commercial Sewer-User Fee	\$118,477	\$70,000	\$70,000	\$23,241	\$76,991	\$80,500
Police Lease Revenue	\$34,230	\$10,502	\$10,502	\$10,502	\$10,502	\$5,498
Intergovernmental Revenue	\$11,709	\$0	\$0	\$0	\$0	\$0
Residential Stormwater	\$386,862	\$400,626	\$400,626	\$390,354	\$400,626	\$408,543
Commercial Stormwater	\$154,008	\$154,449	\$154,449	\$32,489	\$140,110	\$154,000
Right-of-way Culvert Replacement Program	\$15,400	\$15,000	\$15,000	\$18,802	\$19,202	\$15,000
Intergovernment Revenue	\$273,529	\$280,219	\$280,219	\$45,102	\$266,538	\$422,796
Garbage Container Fees	\$18,615	\$5,000	\$5,000	\$13,000	\$13,000	\$5,000
Community Event Donations	\$0	\$0	\$0	\$2,017	\$2,017	\$0
Total Services:	\$1,980,069	\$1,869,551	\$1,869,551	\$1,379,896	\$1,896,400	\$2,046,387
Inspections						
Architectural Review Committee Applications	\$2,790	\$2,000	\$2,000	\$3,147	\$4,500	\$2,500
Occupancy Permits	\$400	\$300	\$300	\$1,300	\$1,500	\$750
Building Permits	\$214,479	\$65,000	\$65,000	\$75,349	\$145,000	\$95,000
Vacant Property Fees	\$2,000	\$0	\$0	\$1,000	\$1,500	\$1,000
Total Inspections:	\$219,669	\$67,300	\$67,300	\$80,796	\$152,500	\$99,250
Interest/Miscellaneous						
Developer Reimbursement	\$28,700	\$0	\$0	\$0	\$0	\$0
Equipment Rental - Sewer Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
Equipment Rental - Stormwater Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
Interest	\$83,376	\$65,000	\$65,000	\$24,949	\$60,000	\$60,000

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Unrealized & Realized Gain/Loss - Investments	\$0	\$0	\$0	-\$113,896	-\$100,000	\$0
Realized/Unrealized Gain/Loss	-\$96,597	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$14,099	\$500	\$500	\$3,632	\$7,000	\$500
Copies	\$17	\$0	\$0	\$1,557	\$1,750	\$500
State Fire Insurance	\$22,253	\$0	\$0	\$0	\$0	\$0
False Alarm Fees	\$2,355	\$2,500	\$2,500	\$1,010	\$2,800	\$2,500
Recycling Proceeds	\$27,255	\$4,000	\$4,000	\$20,490	\$43,040	\$15,000
Credit Card Rebate	\$9,164	\$7,000	\$7,000	\$1,495	\$8,000	\$7,000
Insurance Awards/Dividends	\$6,796	\$0	\$0	\$0	\$0	\$0
Equipment Sales	\$2,874	\$16,000	\$16,000	\$485	\$1,000	\$1,000
Donations	\$11,089	\$8,000	\$8,000	\$5,195	\$9,106	\$8,000
Interest	\$99	\$0	\$0	\$0	\$250	\$200
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$3,500	\$0
Insurance Awards/Dividends	\$23,578	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenue	\$0	\$0	\$60,000	\$0	\$60,000	\$111,000
Consolidated Service Revenue	\$70,789	\$65,125	\$65,125	\$0	\$58,237	\$70,308
Interest	\$2,739	\$500	\$500	\$0	\$0	\$0
Misc Revenue	\$5,173	\$0	\$0	\$0	\$0	\$0
NSFD Receipts	\$170,515	\$167,315	\$167,315	\$3,658	\$170,973	\$168,796
Miscellaneous Revenue	\$0	\$0	\$0	\$8,832	\$18,832	\$0
Insurance Awards/Dividends	\$0	\$0	\$0	\$1,333	\$1,333	\$0
Total Interest/Miscellaneous:	\$424,273	\$375,940	\$435,940	-\$1,260	\$385,821	\$486,004
Contract Revenue						
Contract Revenue	\$2,084,487	\$2,125,571	\$2,125,571	\$1,125,480	\$2,125,571	\$2,191,160
Fox Point - Dispatch	\$159,705	\$0	\$0	\$0	\$0	\$0
B Series Bond Admin Fee	\$14,525	\$11,541	\$11,541	\$0	\$11,541	\$11,541
Contract Revenue	\$153,735	\$156,765	\$156,765	\$156,765	\$156,765	\$161,469
Total Contract Revenue:	\$2,412,452	\$2,293,877	\$2,293,877	\$1,282,245	\$2,293,877	\$2,364,170
Other Financing Sources						
Proceeds of Long Term Debt	\$255,000	\$0	\$0	\$0	\$0	\$0
Proceeds of Premium	\$10,007	\$0	\$0	\$0	\$0	\$0
Proceeds of Long term Debt	\$3,830,000	\$0	\$0	\$0	\$0	\$0
Proceeds of Premium	\$148,586	\$0	\$0	\$0	\$0	\$0
Transfer from Stormwater	\$64,430	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Proceeds Of Long-Term Debt	\$1,015,000	\$0	\$0	\$0	\$0	\$0
Proceeds Of Premium	\$69,371	\$0	\$0	\$0	\$0	\$0
Transfer from General Fund	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources:	\$5,438,395	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Revenue Source:	\$16,169,971	\$10,432,196	\$10,492,196	\$7,211,669	\$10,874,709	\$11,090,981

Expenditures by Function

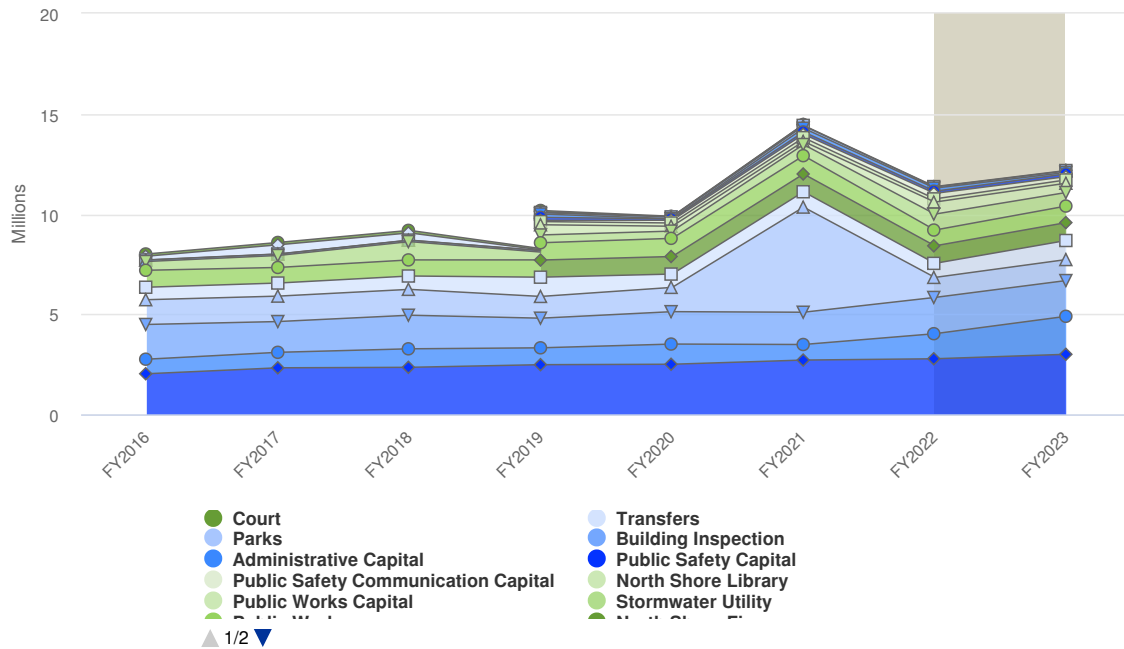
The major expenses within the General Fund are the Police Department, North Shore Fire Department, Public Works and General Government. The Police Department accounts for 39.1% of the total expenditures in the General Fund, and 14.6% of overall Village expenditures.

Budgeted Expenditures by Function



For historical puposes 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 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
General Government						
Wages	\$238,488	\$245,449	\$245,449	\$125,417	\$276,894	\$319,365
Health Insurance Buyout	\$2,000	\$1,950	\$1,950	\$1,000	\$2,000	\$1,200
Dental Insurance Buyout	\$136	\$204	\$204	\$68	\$136	\$147
Trustee wages	\$7,900	\$8,400	\$8,400	\$4,200	\$8,400	\$8,400
Elections wages	\$1,630	\$6,000	\$5,245	\$1,962	\$6,000	\$3,400
Elections supplies	\$3,109	\$4,485	\$4,485	\$3,904	\$4,485	\$2,535
Wisconsin Retirement System	\$17,976	\$14,669	\$14,669	\$7,976	\$17,998	\$26,506
Social Security	\$21,825	\$18,942	\$18,942	\$10,563	\$22,284	\$25,437
Life Insurance	\$815	\$900	\$900	\$233	\$478	\$478
Health Insurance	\$18,142	\$25,492	\$25,492	\$16,426	\$28,710	\$45,644
Dental Insurance	\$470	\$815	\$815	\$329	\$547	\$881
Recruitment	\$728	\$0	\$650	\$644	\$644	\$100
Special Legal Services	\$6,028	\$2,000	\$2,000	\$2,663	\$0	\$0
Contractual Services	\$16,368	\$25,799	\$25,799	\$2,663	\$25,799	\$26,099
Legal Counsel-Contracted	\$59,394	\$61,545	\$61,545	\$21,108	\$61,545	\$61,809
Legal Counsel-Personnel	\$150	\$0	\$0	\$0	\$0	\$0
Audit Services	\$15,229	\$19,125	\$21,930	\$17,954	\$18,403	\$19,313
Health Department	\$29,125	\$29,842	\$29,842	\$7,640	\$29,395	\$30,522

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Assessor Services	\$24,900	\$24,900	\$24,900	\$21,165	\$29,395	\$24,900
Telecommunications	\$2,921	\$3,058	\$3,058	\$905	\$24,900	\$1,872
Computer Support	\$0	\$1,000	\$1,000	\$0	\$500	\$1,000
Benefit Administrative Fees	\$126	\$1,010	\$2,550	\$2,549	\$2,549	\$2,600
Investment Fees	\$5,425	\$1,400	\$1,400	\$423	\$423	\$0
Materials & Supplies	\$2,322	\$2,500	\$3,044	\$1,020	\$2,500	\$2,700
Financial Advisor Services	\$5,400	\$2,000	\$2,000	\$1,200	\$6,000	\$3,000
Administrative	\$734	\$800	\$800	\$136	\$800	\$1,200
Office Supplies	\$3,718	\$4,000	\$4,000	\$640	\$4,000	\$4,000
Postage	\$3,593	\$5,000	\$5,000	\$0	\$5,000	\$5,500
Dues & Subscriptions	\$3,618	\$6,430	\$5,886	\$1,690	\$6,430	\$6,373
Training, Safety & Certifications	\$4,880	\$8,255	\$8,255	\$1,345	\$8,255	\$9,255
Wellness	\$0	\$500	\$397	\$0	\$0	\$0
Publications & Printing	\$710	\$410	\$410	\$18	\$382	\$400
Equipment Replacement	\$45,799	\$0	\$260,270	\$25,324	\$260,000	\$0
Public Relations	\$0	\$100	\$100	\$0	\$0	\$0
Contingency	\$0	\$66,616	\$58,026	\$0	\$0	\$74,022
COVID 19 Contingency	\$115,729	\$0	\$0	\$0	\$0	\$0
General Liability	\$39,159	\$33,210	\$40,260	\$40,349	\$40,349	\$39,198
Automobile Liability	\$4,427	\$4,857	\$4,857	\$4,802	\$4,802	\$5,345
Boiler Insurance	\$708	\$781	\$781	\$726	\$726	\$854
Workers Compensation	\$47,718	\$50,734	\$50,734	\$19,349	\$50,272	\$29,179
Commercial Crime Policy	\$125	\$181	\$181	\$175	\$175	\$210
Property Insurance	\$7,099	\$7,099	\$7,099	\$7,256	\$7,256	\$7,836
Public Official Bonds	\$7,399	\$7,547	\$7,650	\$7,547	\$7,547	\$7,615
Municipal Code	\$117	\$4,000	\$4,000	\$2,002	\$4,000	\$2,658
Professional Services	\$0	\$0	\$60,000	\$26,928	\$60,000	\$150,000
ARPA Equipment	\$0	\$0	\$0	\$0	\$453,634	\$0
Total General Government:	\$766,140	\$702,005	\$1,024,975	\$390,299	\$1,483,613	\$951,553
Court						
Contractual Services	\$5	\$0	\$0	\$0	\$0	\$0
Total Court:	\$5	\$0	\$0	\$0	\$0	\$0
Police						
Wages	\$1,051,077	\$1,149,281	\$1,130,301	\$458,766	\$1,122,130	\$1,129,242
Overtime	\$17,344	\$27,000	\$27,000	\$29,272	\$72,877	\$28,000
Grant Overtime	\$0	\$0	\$0	\$0	\$0	\$26,000
Holiday Pay	\$26,063	\$38,404	\$38,404	\$536	\$36,286	\$37,340
Health Insurance Buyout	\$14,475	\$12,600	\$12,600	\$0	\$12,600	\$12,600
Shift Commander Pay-Bump	\$8,143	\$4,500	\$4,500	\$38	\$227	\$4,500
Dental Insurance Buyout	\$227	\$227	\$227	\$1,325	\$2,600	\$0
Wisconsin Retirement System	\$118,444	\$145,105	\$145,105	\$50,560	\$134,950	\$157,315
Social Security	\$86,555	\$94,771	\$94,771	\$36,843	\$85,843	\$93,740

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Life Insurance	\$854	\$964	\$964	\$443	\$971	\$1,111
Health Insurance	\$102,245	\$182,845	\$182,845	\$50,771	\$125,428	\$163,527
Dental Insurance	\$1,442	\$3,430	\$3,430	\$1,447	\$2,750	\$4,263
Recruitment	\$0	\$0	\$1,190	\$0	\$1,190	\$0
House of Correction Fees	\$0	\$300	\$300	\$0	\$0	\$300
Contractual Services	\$34,554	\$33,207	\$33,207	\$17,504	\$33,207	\$30,274
Prosecutorial Services	\$24,606	\$24,618	\$24,618	\$10,258	\$24,618	\$24,723
Legal Counsel-Personnel	\$896	\$1,000	\$19,000	\$19,110	\$19,110	\$1,000
MADACC	\$1,952	\$1,550	\$1,550	\$1,009	\$1,550	\$1,633
Telecommunications	\$7,829	\$5,196	\$5,196	\$3,033	\$6,000	\$7,483
Computer Support	\$0	\$5,000	\$5,000	\$190	\$5,000	\$5,000
Benefit Administrative Fees	\$1,580	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$25,712	\$7,000	\$4,310	\$1,811	\$7,000	\$7,500
Fleet Maintenance	\$6,933	\$7,000	\$7,000	\$2,073	\$7,000	\$7,000
Office Supplies	\$604	\$1,000	\$1,000	\$5	\$300	\$1,000
Postage	\$738	\$800	\$800	\$42	\$100	\$800
Dues & Subscriptions	\$455	\$990	\$990	\$854	\$990	\$1,100
Training, Safety & Certifications	\$5,066	\$4,500	\$4,500	\$2,887	\$4,500	\$6,500
Ammunition	\$3,138	\$3,600	\$3,600	\$0	\$3,600	\$4,000
Uniform Supplies	\$4,839	\$7,150	\$8,650	\$5,646	\$9,328	\$7,475
Fuel Maintenance	\$17,859	\$16,500	\$16,500	\$9,560	\$19,000	\$21,000
Employee Recognition	\$0	\$0	\$0	\$0	\$0	\$100
Contractual Retirement Benefits	\$46,334	\$30,664	\$0	\$0	\$0	\$0
GASB-OPEB	\$0	\$0	\$31,644	\$31,644	\$31,644	\$0
Total Police:	\$1,609,964	\$1,809,202	\$1,809,202	\$735,627	\$1,770,799	\$1,784,526
North Shore Fire						
Fire & Rescue - North Shore	\$864,506	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Fire Insurance Dues	\$22,253	\$0	\$0	\$0	\$0	\$0
Total North Shore Fire:	\$886,759	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Building Inspection						
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Building Inspections	\$97,734	\$35,750	\$35,750	\$18,340	\$91,750	\$52,250
Total Building Inspection:	\$117,734	\$55,750	\$55,750	\$38,340	\$111,750	\$72,250
Public Works						
Wages	\$304,103	\$285,285	\$285,285	\$150,099	\$331,365	\$305,444
Overtime	\$5,617	\$4,050	\$4,050	\$1,451	\$3,950	\$4,050
Wages PT	\$449	\$0	\$0	\$0	\$0	\$14,400
Health Insurance Buyout	\$0	\$0	\$0	\$0	\$400	\$1,300
Dental Insurance Buyout	\$0	\$0	\$0	\$0	\$40	\$118
Wisconsin Retirement System	\$22,082	\$18,658	\$18,658	\$8,546	\$21,795	\$19,649
Social Security	\$25,440	\$22,801	\$22,801	\$10,001	\$25,652	\$24,537

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Life Insurance	\$777	\$477	\$977	\$523	\$960	\$495
Health Insurance	\$101,030	\$85,551	\$85,551	\$51,776	\$87,403	\$72,437
Dental Insurance	\$2,183	\$1,835	\$1,835	\$1,152	\$554	\$1,641
Recruitment	\$0	\$0	\$121	\$0	\$0	\$0
Facility Maintenance & Supplies	\$97,305	\$22,723	\$22,723	\$15,269	\$22,723	\$23,311
Cleaning & Janitorial Services	\$9,970	\$11,541	\$11,541	\$6,075	\$11,541	\$11,640
HVAC Maintenance	\$2,029	\$4,200	\$4,200	\$0	\$3,500	\$5,627
Contractual Services	\$39,963	\$39,505	\$39,505	\$15,383	\$38,727	\$40,847
Engineering	\$18,752	\$20,000	\$20,000	-\$1,700	\$20,000	\$11,600
Utilities	\$44,395	\$45,000	\$44,500	\$18,031	\$36,000	\$43,640
Telecommunications	\$1,977	\$2,300	\$2,300	\$663	\$1,920	\$768
Benefit Administration	\$92	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$530	\$4,500	\$9,500	\$6,445	\$7,445	\$7,250
Fleet Maintenance	\$30,811	\$32,500	\$32,500	\$12,286	\$32,000	\$40,000
Tools	\$2,266	\$1,500	\$1,500	\$983	\$1,500	\$2,000
Office Supplies	\$159	\$150	\$150	\$5	\$150	\$150
Dues & Subscriptions	\$93	\$500	\$500	\$185	\$500	\$522
Training, Safety & Certifications	\$1,359	\$1,950	\$1,950	\$978	\$1,800	\$1,950
Uniform Supplies	\$2,939	\$1,800	\$1,800	-\$1,604	\$1,800	\$1,900
Winter Operations	\$35,133	\$40,000	\$40,000	\$21,273	\$40,000	\$40,033
Fuel Maintenance	\$30,580	\$20,000	\$20,000	\$14,465	\$35,000	\$36,000
Equipment Replacement	\$6,200	\$0	\$0	\$0	\$0	\$500
Equipment Rental	\$8,685	\$9,000	\$9,000	\$5,935	\$10,000	\$7,450
Tipping Fees	\$79,191	\$71,000	\$66,000	\$15,507	\$55,000	\$75,000
Yard Waste Tub Grinding	\$8,075	\$8,500	\$8,500	\$0	\$9,500	\$11,000
Employee Relations	\$30	\$100	\$100	\$0	\$0	\$100
Street Maintenance	\$3,708	\$7,700	\$7,700	\$0	\$7,000	\$9,890
Signage & Traffic Safety	\$6,185	\$2,800	\$2,679	\$0	\$2,500	\$3,500
Forestry & Landscaping	\$4,884	\$7,000	\$7,000	\$0	\$7,000	\$6,750
Tree Disease Mitigation	\$17,047	\$15,000	\$15,000	\$0	\$15,750	\$0
Total Public Works:	\$914,040	\$787,926	\$787,926	\$353,727	\$833,475	\$825,499
North Shore Library						
Library-North Shore	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Book Purchases	\$26,091	\$0	\$0	\$0	\$0	\$0
Total North Shore Library:	\$186,368	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Parks						
Wages - FT	\$4,480	\$5,200	\$5,200	\$3,120	\$5,200	\$5,600
Social Security	\$343	\$398	\$398	\$239	\$398	\$398
Contractual Services	\$55	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$507	\$500	\$500	\$1	\$500	\$750
Community Events	\$17,906	\$15,000	\$15,000	\$496	\$15,000	\$15,000
Total Parks:	\$23,291	\$21,098	\$21,098	\$3,856	\$21,098	\$21,748

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Sanitary Sewer						
Wages	\$127,798	\$143,369	\$142,869	\$48,175	\$78,458	\$138,738
Overtime	\$937	\$1,000	\$1,500	\$1,071	\$1,200	\$1,000
Health Insurance Buyout	\$500	\$500	\$500	\$250	\$504	\$750
Dental Insurance Buyout	\$45	\$54	\$54	\$23	\$48	\$81
Wisconsin Retirement System	-\$2,673	\$7,355	\$7,355	\$1,828	\$5,178	\$9,434
Social Security	\$4,981	\$8,699	\$8,699	\$2,119	\$6,094	\$10,613
Life Insurance	\$191	\$307	\$307	\$77	\$135	\$259
Health Insurance	\$8,669	\$23,236	\$23,236	\$4,250	\$6,288	\$26,185
Dental Insurance	\$211	\$498	\$498	\$100	\$144	\$448
Contractual Services	\$216,184	\$275,595	\$275,364	\$142,642	\$274,993	\$278,180
Audit Services	\$3,032	\$3,525	\$4,115	\$3,377	\$3,525	\$3,604
Engineering	\$9,400	\$50,000	\$50,000	\$25,269	\$34,678	\$81,600
Utilities	\$10,907	\$7,000	\$7,000	\$3,150	\$8,500	\$8,500
Telecommunications	\$183	\$240	\$240	\$65	\$200	\$120
Benefit Administrative Fees	\$21	\$46	\$46	\$43	\$43	\$43
Investment Fees	\$0	\$1,400	\$1,400	\$0	\$0	\$0
Materials & Supplies	\$2,020	\$2,000	\$2,000	\$6	\$2,000	\$1,750
Fleet Maintenance	\$1,117	\$1,500	\$1,500	\$971	\$1,500	\$2,000
Lift Station Maintenance	\$11,043	\$10,550	\$10,550	\$20,221	\$10,550	\$14,200
Tools	\$639	\$0	\$0	\$0	\$0	\$0
Diggers Hotline	\$1,782	\$2,200	\$2,200	\$1,242	\$2,150	\$2,150
Financial Advisor Services	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Postage	\$300	\$400	\$400	\$0	\$400	\$400
Training, Safety & Certifications	\$297	\$2,400	\$2,400	\$0	\$2,000	\$2,000
GASB 75 OPEB Expense	-\$318	\$0	\$0	\$0	\$0	\$0
Fuel Maintenance	\$3,200	\$3,200	\$3,200	\$0	\$3,200	\$4,000
Equipment Replacement	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$1,750
Equipment Rental	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
General Liability Insurance	\$1,770	\$1,837	\$1,837	\$1,821	\$1,837	\$1,726
Workers Compensation	\$1,649	\$1,664	\$1,664	\$635	\$1,664	\$2,272
Commercial Crime Policy	\$8	\$12	\$12	\$12	\$12	\$14
Property Insurance	\$2,789	\$2,789	\$2,789	\$2,789	\$2,789	\$3,012
Bond Issuance fees	\$48,566	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$3,965	\$342,500	\$342,141	-\$785	\$300,000	\$728,300
Capital Projects	\$0	\$0	\$111,000	\$0	\$0	\$0
Depreciation	\$225,163	\$3,138	\$3,138	\$0	\$225,000	\$225,000
Loss on Disposal of Capital Assets	\$2,860	\$0	\$0	\$0	\$0	\$0
Principal Redemption - CWF Loan	\$0	\$82,717	\$82,717	\$0	\$82,717	\$84,673
Principal Redemption on Bond	\$0	\$175,000	\$175,000	\$0	\$175,000	\$185,000
Interest on Bond	\$65,889	\$68,140	\$68,140	\$23,964	\$68,140	\$53,509

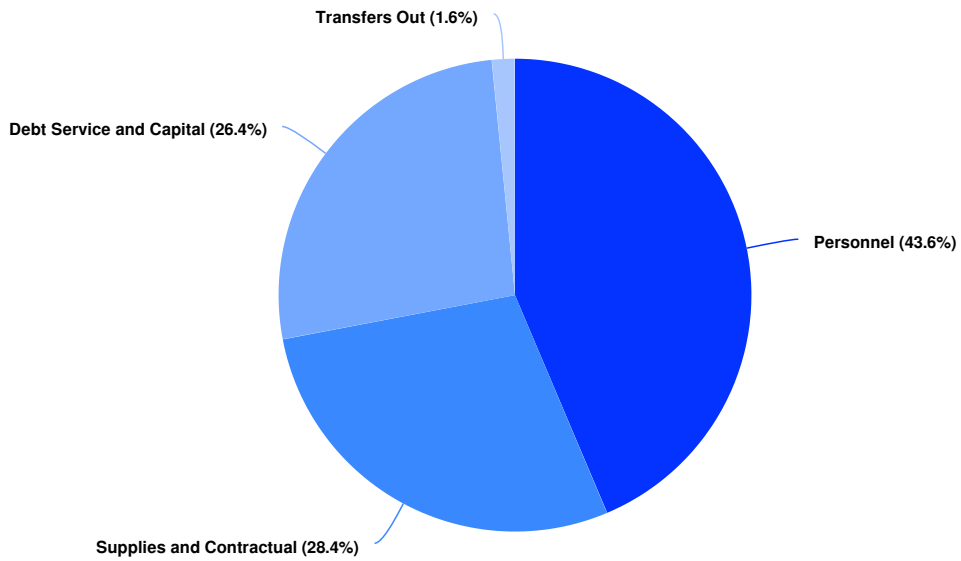
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Interest Clean Water Fund	\$6,645	\$5,031	\$5,031	\$3,004	\$5,031	\$3,484
Amortization of debt	-\$4,229	\$0	\$0	\$0	\$0	\$0
Total Sanitary Sewer:	\$776,541	\$1,250,902	\$1,361,902	\$306,319	\$1,324,978	\$1,895,395
Stormwater Utility						
Wages	\$135,831	\$131,310	\$131,310	\$39,720	\$127,421	\$144,536
Overtime	\$1,321	\$950	\$950	\$0	\$604	\$950
Health Insurance Buyout	\$500	\$500	\$500	\$250	\$504	\$750
Dental Insurance Buyout	\$45	\$54	\$54	\$23	\$48	\$81
Wisconsin Retirement System	\$6,998	\$7,134	\$7,134	\$1,975	\$8,706	\$9,828
Social Security	\$7,604	\$8,439	\$8,439	\$2,286	\$9,794	\$11,057
Life Insurance	\$226	\$307	\$307	\$64	\$240	\$262
Health Insurance	\$18,807	\$22,179	\$22,179	\$4,595	\$20,834	\$25,103
Dental Insurance	\$415	\$475	\$475	\$108	\$277	\$512
Contractual services	\$8,942	\$9,657	\$9,762	\$963	\$2,229	\$9,541
Legal Counsel-Contracted	\$0	\$0	\$1,000	\$0	\$0	\$0
Audit Services	\$1,532	\$1,688	\$1,931	\$1,584	\$1,654	\$1,692
Engineering	\$20,256	\$40,000	\$82,000	\$85,749	\$62,164	\$46,000
Utilities	\$1,160	\$2,400	\$2,400	\$652	\$2,000	\$2,500
Telecommunications	\$0	\$100	\$100	\$0	\$100	\$100
Benefit Administrative Fees	\$0	\$46	\$46	\$43	\$46	\$43
Materials & Supplies	\$4,383	\$2,500	\$2,500	\$2,242	\$2,500	\$2,300
Fleet Maintenance	\$3,000	\$0	\$0	\$0	\$0	\$0
Lift Station Maintenance	\$500	\$2,000	\$2,000	\$500	\$2,000	\$2,000
Financial Advisor Services	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000
Training, Safety & Certifications	\$50	\$1,000	\$1,000	\$0	\$800	\$1,000
Culvert Materials	\$16,299	\$28,000	\$27,895	\$96	\$18,000	\$40,000
Landscaping Materials	\$36,470	\$37,000	\$35,757	\$0	\$37,000	\$42,606
Excavation and Disposal	\$8,655	\$15,000	\$15,000	\$0	\$15,000	\$15,000
Fuel Maintenance	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$5,000
Equipment Replacement	\$52,803	\$0	\$0	-\$1,272	\$50,000	\$104,300
Equipment Rental	\$21,700	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
General Liability Insurance	\$2,182	\$2,265	\$2,265	\$2,246	\$2,246	\$4,625
Workers Compensation	\$1,617	\$1,632	\$1,632	\$622	\$1,620	\$2,272
Commercial Crime Policy	\$8	\$12	\$12	\$12	\$12	\$14
Property Insurance	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,925
Capital Projects	\$126,550	\$380,000	\$380,000	-\$1,138	\$163,331	\$105,000
Debt Issuance Costs	\$8,145	\$0	\$0	\$0	\$0	\$0
Administrative/Transfer to	\$64,430	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Stormwater Utility:	\$555,638	\$795,947	\$837,947	\$238,119	\$630,429	\$676,195
Public Safety Communication						
Wages	\$1,233,836	\$1,534,221	\$1,534,221	\$636,892	\$1,435,671	\$1,671,481
Overtime	\$84,581	\$40,800	\$40,800	\$22,703	\$47,331	\$40,800

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Holiday Pay	\$46,642	\$29,632	\$29,632	\$13,393	\$29,632	\$31,541
Health Insurance Buyout	\$7,458	\$3,000	\$3,000	\$2,333	\$5,082	\$4,500
Dental Insurance Buyout	\$461	\$453	\$453	\$113	\$274	\$381
Wisconsin Retirement System	\$91,820	\$102,562	\$102,562	\$43,534	\$98,321	\$113,660
Social Security	\$98,740	\$123,020	\$123,020	\$47,876	\$115,717	\$127,868
Life Insurance	\$2,107	\$2,564	\$2,564	\$1,310	\$2,083	\$2,735
Health Insurance	\$262,495	\$385,603	\$385,603	\$181,860	\$330,914	\$368,745
Dental Insurance	\$5,523	\$7,973	\$7,973	\$4,083	\$6,325	\$9,099
Recruitment	\$7,802	\$1,250	\$2,100	\$1,755	\$2,500	\$2,500
Facility Maintenance & Supplies	\$41,504	\$13,983	\$13,983	\$5,675	\$14,298	\$29,133
Cleaning & Janitorial Services	\$11,379	\$11,386	\$11,386	\$6,383	\$11,386	\$11,659
Contractual Services	\$11,022	\$20,902	\$20,902	\$14,622	\$2,853	\$9,819
Legal Counsel-Personnel	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
Audit Services	\$1,532	\$1,654	\$1,931	\$1,584	\$1,931	\$1,692
Utilities	\$22,644	\$24,240	\$24,240	\$11,482	\$24,240	\$26,480
Telecommunications	\$107,291	\$113,545	\$113,375	\$29,217	\$110,000	\$148,690
Computer Support Services	\$1,757	\$3,500	\$3,500	\$84	\$3,000	\$3,500
Benefit Administrative Fees	\$402	\$479	\$879	\$860	\$860	\$860
Materials and Supplies	\$9,088	\$5,000	\$12,500	\$9,806	\$5,000	\$10,000
Licensing & Maintenance	\$399,533	\$220,991	\$210,080	-\$14,682	\$180,868	\$217,095
Office Supplies	\$805	\$1,800	\$1,770	\$373	\$1,800	\$1,800
Postage	\$500	\$500	\$500	\$0	\$500	\$500
Dues & Subscriptions	\$2,813	\$2,000	\$2,000	\$669	\$3,000	\$3,400
Training, Safety & Certifications	\$2,552	\$8,000	\$8,000	\$110	\$3,000	\$11,000
Clothing/Employee Expense	\$0	\$220	\$220	\$217	\$220	\$840
Equipment Replacement	\$111,414	\$0	\$0	-\$44,882	\$25,127	\$0
Employee Recognition	\$0	\$500	\$500	\$0	\$0	\$250
Contingency	\$36,090	\$3,184	\$5,238	\$5,237	\$14,112	\$30,000
General Liability Insurance	\$4,740	\$4,920	\$4,920	\$4,879	\$4,879	\$7,274
Workers Compensation	\$2,396	\$2,418	\$2,418	\$922	\$2,418	\$2,385
Commercial Crime Policy	\$70	\$102	\$102	\$98	\$98	\$118
Property Insurance	\$3,162	\$3,730	\$3,760	\$3,760	\$3,760	\$4,061
Administrative/Transfer to	\$97,488	\$99,438	\$99,436	\$99,438	\$99,438	\$102,421
Total Public Safety Communication:	\$2,709,645	\$2,774,570	\$2,774,568	\$1,091,704	\$2,586,638	\$2,997,287
Public Safety Capital						
Capital Projects	\$74,567	\$40,336	\$40,336	\$32,254	\$40,336	\$46,086
Capital Lease	\$34,230	\$10,502	\$10,502	\$10,502	\$10,502	\$5,498
Capital Equipment	\$2,949	\$56,564	\$56,564	\$883	\$56,564	\$86,787
Total Public Safety Capital:	\$111,746	\$107,402	\$107,402	\$43,639	\$107,402	\$138,371
Public Works Capital						
Capital Projects	\$157,201	\$550,000	\$550,000	\$24,783	\$550,000	\$301,501

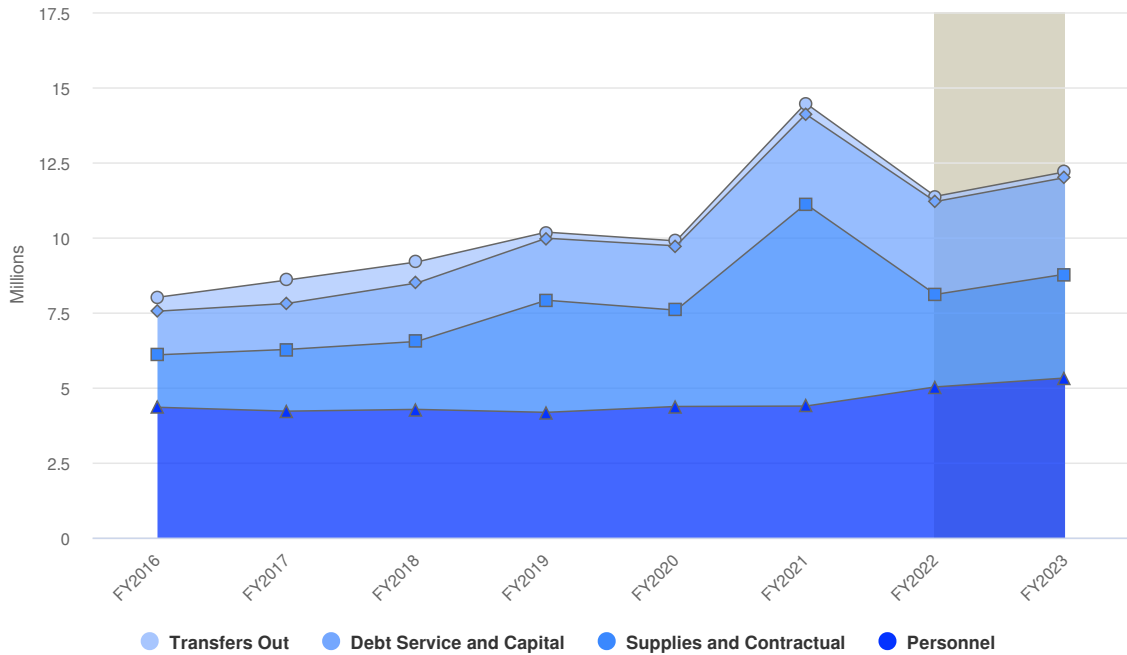
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Capital Equipment	\$0	\$49,500	\$49,500	\$9,673	\$49,500	\$161,000
Total Public Works Capital:	\$157,201	\$599,500	\$599,500	\$34,456	\$599,500	\$462,501
Administrative Capital						
GASB 45 Obligations	\$36,678	\$94,189	\$86,689	\$0	\$16,000	\$43,000
Capital Projects	\$149,179	\$10,000	\$130,000	\$53,184	\$60,552	\$0
Capital Equipment	\$0	\$50,000	\$61,500	\$25,963	\$50,000	\$30,000
Total Administrative Capital:	\$185,857	\$154,189	\$278,189	\$79,147	\$126,552	\$73,000
Public Safety Communication Capital						
Capital Projects	\$140,318	\$174,000	\$174,000	\$181,122	\$174,000	\$128,000
Capital Equipment	\$32,298	\$101,000	\$301,000	\$8,393	\$101,000	\$35,000
Total Public Safety Communication Capital:	\$172,616	\$275,000	\$475,000	\$189,515	\$275,000	\$163,000
Debt						
MADACC	\$2,012	\$1,784	\$1,784	\$0	\$1,784	\$1,788
Benefit Administration	\$0	\$1,400	\$1,400	\$0	\$1,400	\$0
Payment to Escrow Agent	\$3,148,752	\$0	\$0	\$1,800	\$6,500	\$6,500
2021A General Obligation	\$0	\$125,000	\$125,000	\$0	\$145,000	\$155,000
NSFD Station #5	\$160,000	\$160,000	\$160,000	\$0	\$160,000	\$165,000
Fox Point Dispatch	\$2,353	\$0	\$0	\$0	\$0	\$0
Unfunded Liability Principal	\$26,000	\$27,373	\$27,373	\$27,373	\$27,373	\$31,697
2010 General Obligation	\$975,200	\$0	\$0	\$0	\$0	\$0
2014 General Obligation	\$455,000	\$330,000	\$330,000	\$130,000	\$350,000	\$0
2016 General Obligation	\$0	\$130,000	\$130,000	\$0	\$130,000	\$135,000
2018 General Obligation	\$70,000	\$35,000	\$35,000	\$35,000	\$35,000	\$55,000
Interest on Bond	\$257,190	\$165,037	\$165,037	\$87,807	\$165,037	\$165,778
Unfunded Liability Interest	\$4,466	\$3,093	\$3,093	\$3,093	\$3,093	\$1,664
2021B General Obligation	\$0	\$20,000	\$20,000	\$0	\$20,000	\$330,000
Debt Issuance Costs	\$112,838	\$0	\$0	\$0	\$0	\$0
Debt Issuance Costs	\$32,419	\$0	\$0	\$0	\$0	\$0
Total Debt:	\$5,246,230	\$998,687	\$998,687	\$285,073	\$1,045,187	\$1,047,427
Transfers						
Transfer Out	\$46,000	\$0	\$0	\$0	\$0	\$0
Transfer out	\$0	\$0	\$0	\$0	\$0	\$15,000
Total Transfers:	\$46,000	\$0	\$0	\$0	\$0	\$15,000
Total Expenditures:	\$14,465,774	\$11,366,568	\$12,166,536	\$4,611,020	\$11,950,811	\$12,182,750

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Personnel	\$4,380,462	\$5,018,132	\$5,001,708	\$2,112,396	\$4,804,472	\$5,315,697
Supplies and Contractual	\$6,730,107	\$3,080,976	\$3,455,229	\$1,670,020	\$3,372,000	\$3,458,057
Debt Service and Capital	\$2,993,884	\$3,093,931	\$3,536,072	\$655,075	\$3,600,810	\$3,217,977
Transfers Out	\$361,320	\$173,529	\$173,527	\$173,529	\$173,529	\$191,019
Total Expense Objects:	\$14,465,774	\$11,366,568	\$12,166,536	\$4,611,020	\$11,950,811	\$12,182,750

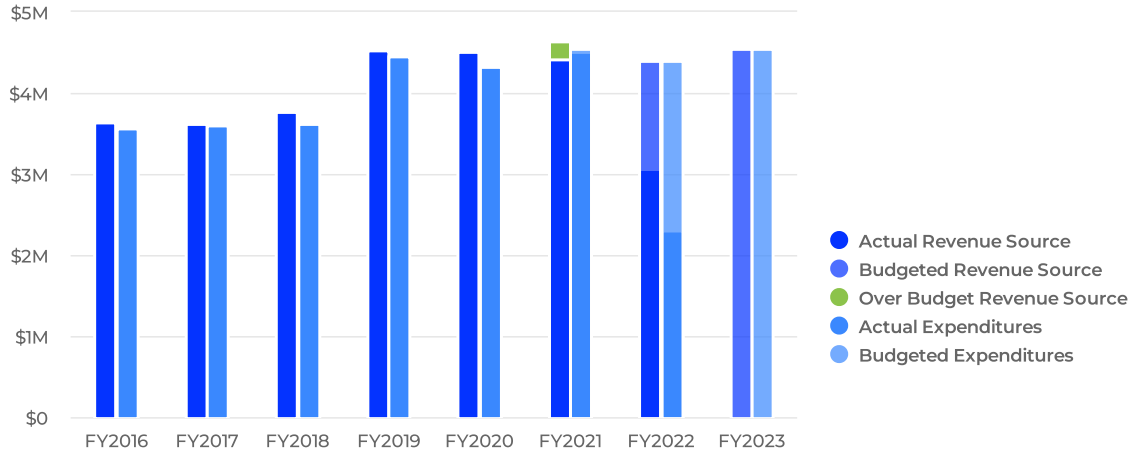
General Fund

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 41.7% of the total expenditures for fiscal year 2023.

Summary

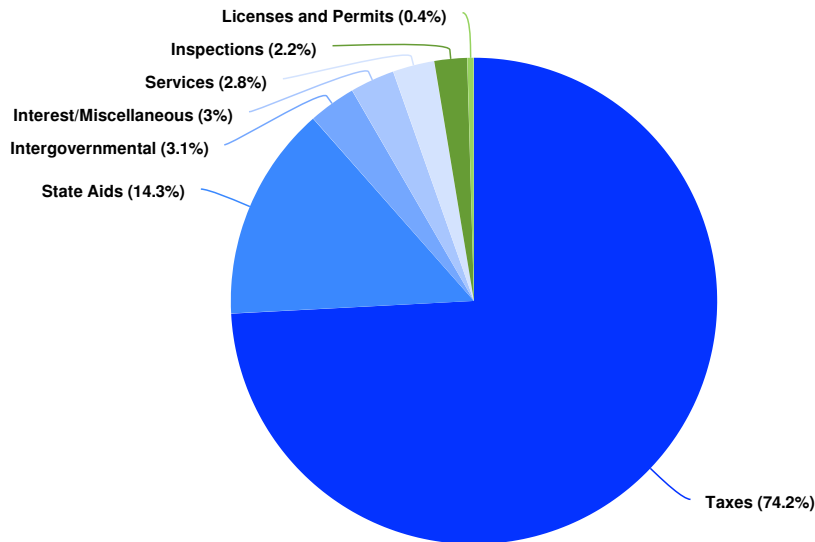
The Village of Bayside is projecting \$4.45M of revenue in FY2023, which represents a 3.5% increase over the prior year. Budgeted expenditures are projected to decrease by 2.3% or \$108K to \$4.45M in FY2023.



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.

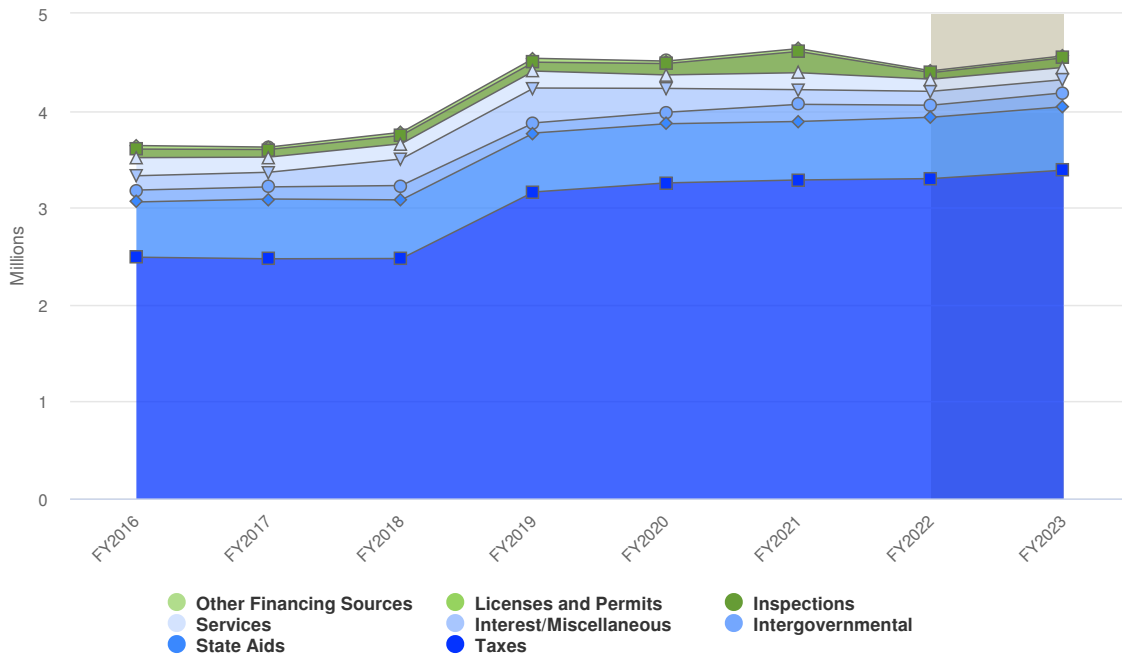
Projected 2023 Revenues by Source



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 2023 the net new growth was .43% which allows for a \$19,886 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. The 2023 recommended budget proposes an increase of \$125,245, an increase to \$4,790,251, or 2.86 percent. The largest portion of the increase is allocated to expenditure increases related to debt service.

Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source							
Taxes							
Property Taxes	\$3,226,561	\$3,239,467	\$3,239,467	\$2,540,345	\$3,239,467	\$3,325,474	2.7%
Interest on Delinquent Taxes	\$11,493	\$12,000	\$12,000	\$10,852	\$10,900	\$12,000	0%
Payment in Lieu of Taxes	\$46,402	\$47,036	\$47,036	\$14,526	\$47,036	\$48,290	2.7%
Total Taxes:	\$3,284,456	\$3,298,503	\$3,298,503	\$2,565,722	\$3,297,403	\$3,385,764	2.6%
Intergovernmental							
Community Development Block Grant	\$4,407	\$5,598	\$5,598	\$4,652	\$4,652	\$5,998	7.1%
Public Safety Communication Administration	\$97,488	\$99,409	\$99,409	\$99,438	\$99,438	\$102,421	3%
North Shore Library Administration	\$19,521	\$19,521	\$19,521	\$19,521	\$19,521	\$19,812	1.5%
Fund 23 TID Administration	\$0	\$0	\$0	\$0	\$0	\$15,000	N/A
Intergovernmental Grant	\$55,218	\$0	\$0	\$1,331	\$0	\$0	0%
Total Intergovernmental:	\$176,633	\$124,528	\$124,528	\$124,942	\$123,611	\$143,231	15%
State Aids							
State Shared Revenue	\$60,296	\$60,297	\$60,297	\$0	\$60,297	\$60,298	0%

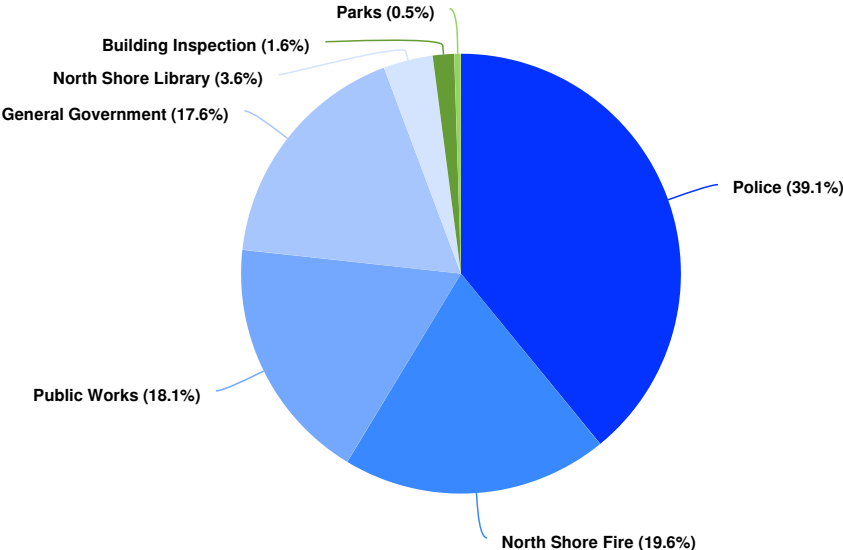
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$0	\$14,470	\$14,470	0%
Recycling Grant	\$25,770	\$25,770	\$25,770	\$25,704	\$25,704	\$25,704	-0.3%
Police Enforcement Grant	\$0	\$0	\$0	\$0	\$26,000	\$26,000	N/A
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$0	\$15,160	\$15,160	0%
Personal Property Aid	\$1,738	\$1,738	\$1,738	-\$1,738	\$1,738	\$1,738	0%
State Transportation Aid	\$389,991	\$415,180	\$415,180	\$207,015	\$415,180	\$415,180	0%
State Highway 32 Connecting Highway Aid	\$16,985	\$17,013	\$17,013	\$8,507	\$17,013	\$17,013	0%
Expenditure Restraint Aid	\$78,900	\$82,745	\$82,745	\$0	\$82,745	\$78,786	-4.8%
Total State Aids:	\$603,310	\$632,373	\$632,373	\$239,488	\$658,307	\$654,349	3.5%
Licenses and Permits							
Operator Licenses	\$990	\$1,000	\$1,000	\$715	\$900	\$900	-10%
Liquor Licenses	\$3,165	\$2,400	\$2,400	\$2,880	\$2,880	\$2,880	20%
Cigarette Licenses	\$300	\$200	\$200	\$200	\$300	\$300	50%
Bicycle License	\$60	\$0	\$0	\$0	\$0	\$0	N/A
Animal Licenses	\$1,348	\$1,227	\$1,227	\$948	\$1,250	\$1,300	5.9%
Transient Merchant Permit	\$0	\$0	\$0	\$0	\$190	\$100	N/A
Excavation/Right of Way/Privilege	\$9,700	\$10,000	\$10,000	\$8,930	\$12,600	\$10,000	0%
Fill Permits	\$1,820	\$0	\$0	\$570	\$570	\$0	0%
Rummage Sale Permits	\$385	\$240	\$240	\$45	\$150	\$200	-16.7%
Dumpster Permits	\$5,885	\$3,000	\$3,000	\$2,780	\$4,040	\$3,000	0%
Sign Permits	\$1,190	\$200	\$200	\$200	\$500	\$200	0%
Rain Barrel	\$75	\$0	\$0	\$0	\$0	\$0	N/A
Conditional Use Permits	\$1,200	\$600	\$600	\$300	\$600	\$600	0%
Board of Zoning Appeals Fees	\$2,500	\$500	\$500	\$2,000	\$4,500	\$500	0%
Special Event Permits	\$490	\$50	\$50	\$50	\$325	\$50	0%
Total Licenses and Permits:	\$29,108	\$19,417	\$19,417	\$19,618	\$28,805	\$20,030	3.2%
Services							
Cable Franchise Fees	\$67,702	\$65,000	\$65,000	\$16,768	\$65,000	\$60,000	-7.7%
Tree Program	\$12,450	\$5,000	\$5,000	\$3,600	\$3,600	\$0	-100%
Fines & Forfeitures - NSMC	\$26,323	\$35,000	\$35,000	\$18,802	\$37,000	\$35,000	0%
Fine & Forfeitures - Bayside SDC	\$16,498	\$0	\$0	\$3,750	\$10,288	\$10,000	N/A
Misc. Service Fee- Notary/Fingerprinting	\$168	\$100	\$100	\$105	\$105	\$100	0%
Property Status Revenue	\$6,450	\$4,000	\$4,000	\$3,200	\$4,000	\$4,000	0%
Publication Fees	\$250	\$200	\$200	\$250	\$250	\$200	0%
Legal Service Invoicing	\$51	\$0	\$0	\$0	\$17,662	\$0	N/A
Data Sales	\$1,466	\$550	\$550	\$157	\$250	\$250	-54.5%
Brick Donations	\$10,800	\$0	\$0	\$0	\$0	\$0	N/A

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Special Pickups	\$14,171	\$8,000	\$8,000	\$4,269	\$9,814	\$6,500	-18.7%
Mulch Deliveries	\$6,972	\$6,000	\$6,000	\$4,575	\$5,500	\$6,000	0%
Well Permit	\$4,325	\$300	\$300	\$600	\$1,045	\$0	-100%
Park Facility Rental & Programs	\$1,946	\$800	\$800	\$843	\$1,400	\$1,200	50%
Public Works Service Revenue	\$5,061	\$300	\$300	\$2,700	\$3,500	\$3,000	900%
Total Services:	\$174,631	\$125,250	\$125,250	\$59,619	\$159,414	\$126,250	0.8%
Inspections							
Architectural Review Committee Applications	\$2,790	\$2,000	\$2,000	\$3,147	\$4,500	\$2,500	25%
Occupancy Permits	\$400	\$300	\$300	\$1,300	\$1,500	\$750	150%
Building Permits	\$214,479	\$65,000	\$65,000	\$75,349	\$145,000	\$95,000	46.2%
Vacant Property Fees	\$2,000	\$0	\$0	\$1,000	\$1,500	\$1,000	N/A
Total Inspections:	\$219,669	\$67,300	\$67,300	\$80,796	\$152,500	\$99,250	47.5%
Interest/Miscellaneous							
Developer Reimbursement	\$28,700	\$0	\$0	\$0	\$0	\$0	N/A
Equipment Rental - Sewer Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600	3%
Equipment Rental - Stormwater Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600	3%
Interest	\$83,376	\$65,000	\$65,000	\$24,949	\$60,000	\$60,000	-7.7%
Unrealized & Realized Gain/Loss - Investments	\$0	\$0	\$0	-\$113,896	-\$100,000	\$0	N/A
Realized/Unrealized Gain/Loss	-\$96,597	\$0	\$0	\$0	\$0	\$0	N/A
Miscellaneous Revenues	\$14,099	\$500	\$500	\$3,632	\$7,000	\$500	0%
Copies	\$17	\$0	\$0	\$1,557	\$1,750	\$500	N/A
State Fire Insurance	\$22,253	\$0	\$0	\$0	\$0	\$0	N/A
False Alarm Fees	\$2,355	\$2,500	\$2,500	\$1,010	\$2,800	\$2,500	0%
Recycling Proceeds	\$27,255	\$4,000	\$4,000	\$20,490	\$43,040	\$15,000	275%
Credit Card Rebate	\$9,164	\$7,000	\$7,000	\$1,495	\$8,000	\$7,000	0%
Insurance Awards/Dividends	\$6,796	\$0	\$0	\$0	\$0	\$0	N/A
Equipment Sales	\$2,874	\$16,000	\$16,000	\$485	\$1,000	\$1,000	-93.7%
Donations	\$11,089	\$8,000	\$8,000	\$5,195	\$9,106	\$8,000	0%
Total Interest/Miscellaneous:	\$151,381	\$143,000	\$143,000	-\$15,083	\$72,696	\$135,700	-5.1%
Total Revenue Source:	\$4,639,188	\$4,410,371	\$4,410,371	\$3,075,102	\$4,492,736	\$4,564,574	3.5%

Expenditures by Function

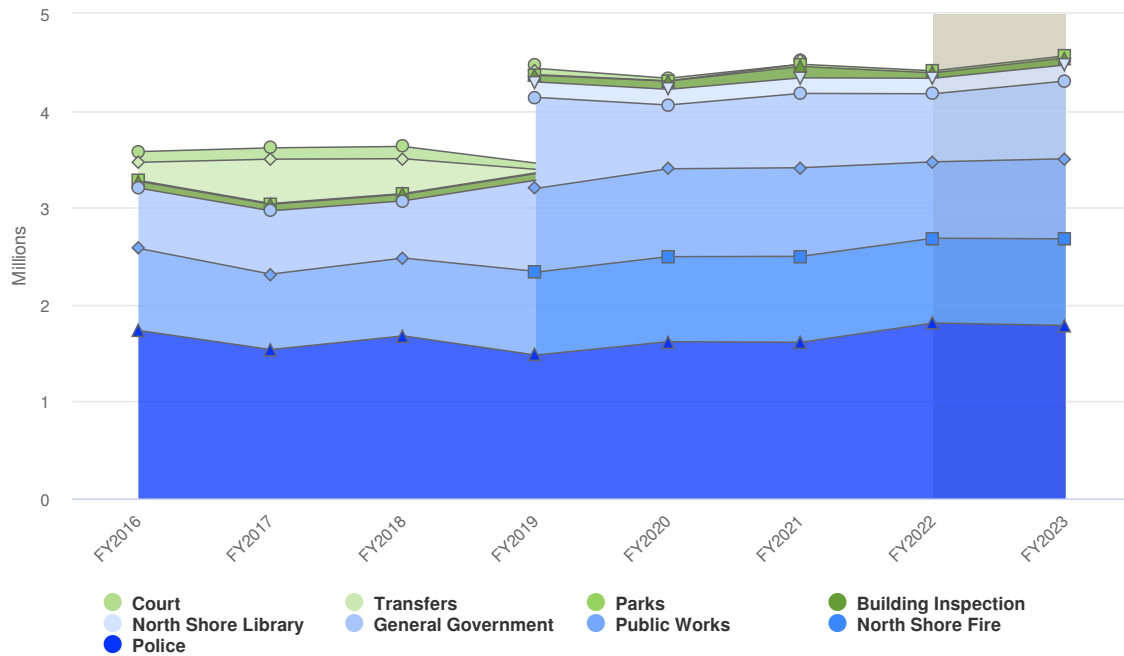
The major expenses with the General Fund are the Police Department, North Shore Fire Department, Public Works and General Government. The Police Department accounts for 39% of the total expenditures in the fund.

Budgeted Expenditures by Function



For historical puposes 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 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
General Government						
Wages	\$238,488	\$245,449	\$245,449	\$125,417	\$276,894	\$319,365
Health Insurance Buyout	\$2,000	\$1,950	\$1,950	\$1,000	\$2,000	\$1,200
Dental Insurance Buyout	\$136	\$204	\$204	\$68	\$136	\$147
Trustee wages	\$7,900	\$8,400	\$8,400	\$4,200	\$8,400	\$8,400
Elections wages	\$1,630	\$6,000	\$5,245	\$1,962	\$6,000	\$3,400
Elections supplies	\$3,109	\$4,485	\$4,485	\$3,904	\$4,485	\$2,535
Wisconsin Retirement System	\$17,976	\$14,669	\$14,669	\$7,976	\$17,998	\$26,506
Social Security	\$21,825	\$18,942	\$18,942	\$10,563	\$22,284	\$25,437
Life Insurance	\$815	\$900	\$900	\$233	\$478	\$478
Health Insurance	\$18,142	\$25,492	\$25,492	\$16,426	\$28,710	\$45,644
Dental Insurance	\$470	\$815	\$815	\$329	\$547	\$881
Recruitment	\$728	\$0	\$650	\$644	\$644	\$100
Special Legal Services	\$6,028	\$2,000	\$2,000	\$2,663	\$0	\$0
Contractual Services	\$16,368	\$25,799	\$25,799	\$2,663	\$25,799	\$26,099
Legal Counsel-Contracted	\$59,394	\$61,545	\$61,545	\$21,108	\$61,545	\$61,809
Legal Counsel-Personnel	\$150	\$0	\$0	\$0	\$0	\$0
Audit Services	\$15,229	\$19,125	\$21,930	\$17,954	\$18,403	\$19,313
Health Department	\$29,125	\$29,842	\$29,842	\$7,640	\$29,395	\$30,522

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Assessor Services	\$24,900	\$24,900	\$24,900	\$21,165	\$29,395	\$24,900
Telecommunications	\$2,921	\$3,058	\$3,058	\$905	\$24,900	\$1,872
Computer Support	\$0	\$1,000	\$1,000	\$0	\$500	\$1,000
Benefit Administrative Fees	\$126	\$1,010	\$2,550	\$2,549	\$2,549	\$2,600
Investment Fees	\$5,425	\$1,400	\$1,400	\$423	\$423	\$0
Materials & Supplies	\$2,322	\$2,500	\$3,044	\$1,020	\$2,500	\$2,700
Financial Advisor Services	\$5,400	\$2,000	\$2,000	\$1,200	\$6,000	\$3,000
Administrative	\$734	\$800	\$800	\$136	\$800	\$1,200
Office Supplies	\$3,718	\$4,000	\$4,000	\$640	\$4,000	\$4,000
Postage	\$3,593	\$5,000	\$5,000	\$0	\$5,000	\$5,500
Dues & Subscriptions	\$3,618	\$6,430	\$5,886	\$1,690	\$6,430	\$6,373
Training, Safety & Certifications	\$4,880	\$8,255	\$8,255	\$1,345	\$8,255	\$9,255
Wellness	\$0	\$500	\$397	\$0	\$0	\$0
Publications & Printing	\$710	\$410	\$410	\$18	\$382	\$400
Equipment Replacement	\$45,799	\$0	\$260,270	\$25,324	\$260,000	\$0
Public Relations	\$0	\$100	\$100	\$0	\$0	\$0
Contingency	\$0	\$66,616	\$58,026	\$0	\$0	\$74,022
COVID 19 Contingency	\$115,729	\$0	\$0	\$0	\$0	\$0
General Liability	\$39,159	\$33,210	\$40,260	\$40,349	\$40,349	\$39,198
Automobile Liability	\$4,427	\$4,857	\$4,857	\$4,802	\$4,802	\$5,345
Boiler Insurance	\$708	\$781	\$781	\$726	\$726	\$854
Workers Compensation	\$47,718	\$50,734	\$50,734	\$19,349	\$50,272	\$29,179
Commercial Crime Policy	\$125	\$181	\$181	\$175	\$175	\$210
Property Insurance	\$7,099	\$7,099	\$7,099	\$7,256	\$7,256	\$7,836
Public Official Bonds	\$7,399	\$7,547	\$7,650	\$7,547	\$7,547	\$7,615
Municipal Code	\$117	\$4,000	\$4,000	\$2,002	\$4,000	\$2,658
Total General Government:	\$766,140	\$702,005	\$964,975	\$363,371	\$969,979	\$801,553
Court						
Contractual Services	\$5	\$0	\$0	\$0	\$0	\$0
Total Court:	\$5	\$0	\$0	\$0	\$0	\$0
Police						
Wages	\$1,051,077	\$1,149,281	\$1,130,301	\$458,766	\$1,122,130	\$1,129,242
Overtime	\$17,344	\$27,000	\$27,000	\$29,272	\$72,877	\$28,000
Grant Overtime	\$0	\$0	\$0	\$0	\$0	\$26,000
Holiday Pay	\$26,063	\$38,404	\$38,404	\$536	\$36,286	\$37,340
Health Insurance Buyout	\$14,475	\$12,600	\$12,600	\$0	\$12,600	\$12,600
Shift Commander Pay-Bump	\$8,143	\$4,500	\$4,500	\$38	\$227	\$4,500
Dental Insurance Buyout	\$227	\$227	\$227	\$1,325	\$2,600	\$0
Wisconsin Retirement System	\$118,444	\$145,105	\$145,105	\$50,560	\$134,950	\$157,315
Social Security	\$86,555	\$94,771	\$94,771	\$36,843	\$85,843	\$93,740

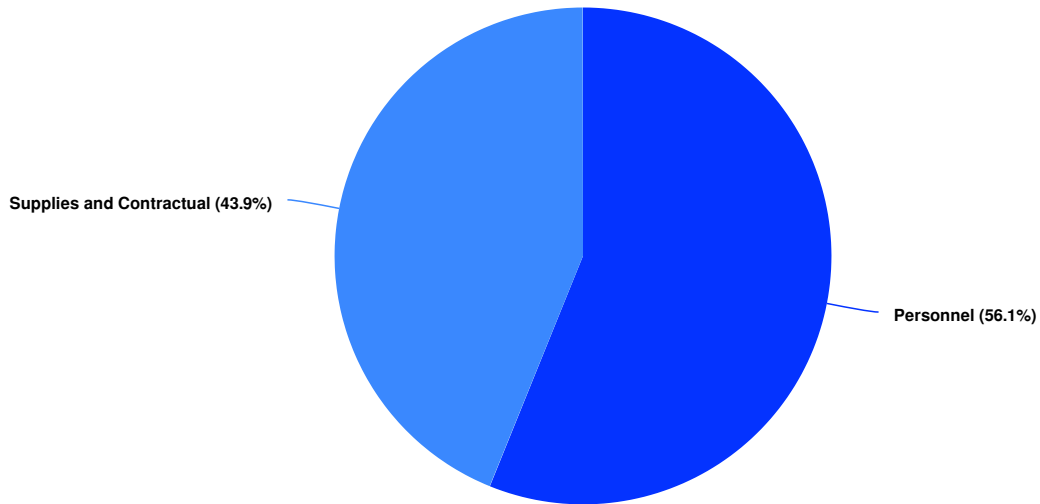
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Life Insurance	\$854	\$964	\$964	\$443	\$971	\$1,111
Health Insurance	\$102,245	\$182,845	\$182,845	\$50,771	\$125,428	\$163,527
Dental Insurance	\$1,442	\$3,430	\$3,430	\$1,447	\$2,750	\$4,263
Recruitment	\$0	\$0	\$1,190	\$0	\$1,190	\$0
House of Correction Fees	\$0	\$300	\$300	\$0	\$0	\$300
Contractual Services	\$34,554	\$33,207	\$33,207	\$17,504	\$33,207	\$30,274
Prosecutorial Services	\$24,606	\$24,618	\$24,618	\$10,258	\$24,618	\$24,723
Legal Counsel-Personnel	\$896	\$1,000	\$19,000	\$19,110	\$19,110	\$1,000
MADACC	\$1,952	\$1,550	\$1,550	\$1,009	\$1,550	\$1,633
Telecommunications	\$7,829	\$5,196	\$5,196	\$3,033	\$6,000	\$7,483
Computer Support	\$0	\$5,000	\$5,000	\$190	\$5,000	\$5,000
Benefit Administrative Fees	\$1,580	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$25,712	\$7,000	\$4,310	\$1,811	\$7,000	\$7,500
Fleet Maintenance	\$6,933	\$7,000	\$7,000	\$2,073	\$7,000	\$7,000
Office Supplies	\$604	\$1,000	\$1,000	\$5	\$300	\$1,000
Postage	\$738	\$800	\$800	\$42	\$100	\$800
Dues & Subscriptions	\$455	\$990	\$990	\$854	\$990	\$1,100
Training, Safety & Certifications	\$5,066	\$4,500	\$4,500	\$2,887	\$4,500	\$6,500
Ammunition	\$3,138	\$3,600	\$3,600	\$0	\$3,600	\$4,000
Uniform Supplies	\$4,839	\$7,150	\$8,650	\$5,646	\$9,328	\$7,475
Fuel Maintenance	\$17,859	\$16,500	\$16,500	\$9,560	\$19,000	\$21,000
Employee Recognition	\$0	\$0	\$0	\$0	\$0	\$100
Contractual Retirement Benefits	\$46,334	\$30,664	\$0	\$0	\$0	\$0
GASB-OPEB	\$0	\$0	\$31,644	\$31,644	\$31,644	\$0
Total Police:	\$1,609,964	\$1,809,202	\$1,809,202	\$735,627	\$1,770,799	\$1,784,526
North Shore Fire						
Fire & Rescue - North Shore	\$864,506	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Fire Insurance Dues	\$22,253	\$0	\$0	\$0	\$0	\$0
Total North Shore Fire:	\$886,759	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Building Inspection						
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Building Inspections	\$97,734	\$35,750	\$35,750	\$18,340	\$91,750	\$52,250
Total Building Inspection:	\$117,734	\$55,750	\$55,750	\$38,340	\$111,750	\$72,250
Public Works						
Wages	\$304,103	\$285,285	\$285,285	\$150,099	\$331,365	\$305,444
Overtime	\$5,617	\$4,050	\$4,050	\$1,451	\$3,950	\$4,050
Wages PT	\$449	\$0	\$0	\$0	\$0	\$14,400
Health Insurance Buyout	\$0	\$0	\$0	\$0	\$400	\$1,300
Dental Insurance Buyout	\$0	\$0	\$0	\$0	\$40	\$118

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Wisconsin Retirement System	\$22,082	\$18,658	\$18,658	\$8,546	\$21,795	\$19,649
Social Security	\$25,440	\$22,801	\$22,801	\$10,001	\$25,652	\$24,537
Life Insurance	\$777	\$477	\$977	\$523	\$960	\$495
Health Insurance	\$101,030	\$85,551	\$85,551	\$51,776	\$87,403	\$72,437
Dental Insurance	\$2,183	\$1,835	\$1,835	\$1,152	\$554	\$1,641
Recruitment	\$0	\$0	\$121	\$0	\$0	\$0
Facility Maintenance & Supplies	\$97,305	\$22,723	\$22,723	\$15,269	\$22,723	\$23,311
Cleaning & Janitorial Services	\$9,970	\$11,541	\$11,541	\$6,075	\$11,541	\$11,640
HVAC Maintenance	\$2,029	\$4,200	\$4,200	\$0	\$3,500	\$5,627
Contractual Services	\$39,963	\$39,505	\$39,505	\$15,383	\$38,727	\$40,847
Engineering	\$18,752	\$20,000	\$20,000	-\$1,700	\$20,000	\$11,600
Utilities	\$44,395	\$45,000	\$44,500	\$18,031	\$36,000	\$43,640
Telecommunications	\$1,977	\$2,300	\$2,300	\$663	\$1,920	\$768
Benefit Administration	\$92	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$530	\$4,500	\$9,500	\$6,445	\$7,445	\$7,250
Fleet Maintenance	\$30,811	\$32,500	\$32,500	\$12,286	\$32,000	\$40,000
Tools	\$2,266	\$1,500	\$1,500	\$983	\$1,500	\$2,000
Office Supplies	\$159	\$150	\$150	\$5	\$150	\$150
Dues & Subscriptions	\$93	\$500	\$500	\$185	\$500	\$522
Training, Safety & Certifications	\$1,359	\$1,950	\$1,950	\$978	\$1,800	\$1,950
Uniform Supplies	\$2,939	\$1,800	\$1,800	-\$1,604	\$1,800	\$1,900
Winter Operations	\$35,133	\$40,000	\$40,000	\$21,273	\$40,000	\$40,033
Fuel Maintenance	\$30,580	\$20,000	\$20,000	\$14,465	\$35,000	\$36,000
Equipment Replacement	\$6,200	\$0	\$0	\$0	\$0	\$500
Equipment Rental	\$8,685	\$9,000	\$9,000	\$5,935	\$10,000	\$7,450
Tipping Fees	\$79,191	\$71,000	\$66,000	\$15,507	\$55,000	\$75,000
Yard Waste Tub Grinding	\$8,075	\$8,500	\$8,500	\$0	\$9,500	\$11,000
Employee Relations	\$30	\$100	\$100	\$0	\$0	\$100
Street Maintenance	\$3,708	\$7,700	\$7,700	\$0	\$7,000	\$9,890
Signage & Traffic Safety	\$6,185	\$2,800	\$2,679	\$0	\$2,500	\$3,500
Forestry & Landscaping	\$4,884	\$7,000	\$7,000	\$0	\$7,000	\$6,750
Tree Disease Mitigation	\$17,047	\$15,000	\$15,000	\$0	\$15,750	\$0
Total Public Works:	\$914,040	\$787,926	\$787,926	\$353,727	\$833,475	\$825,499
North Shore Library						
Library-North Shore	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Total North Shore Library:	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Parks						
Wages - FT	\$4,480	\$5,200	\$5,200	\$3,120	\$5,200	\$5,600
Social Security	\$343	\$398	\$398	\$239	\$398	\$398

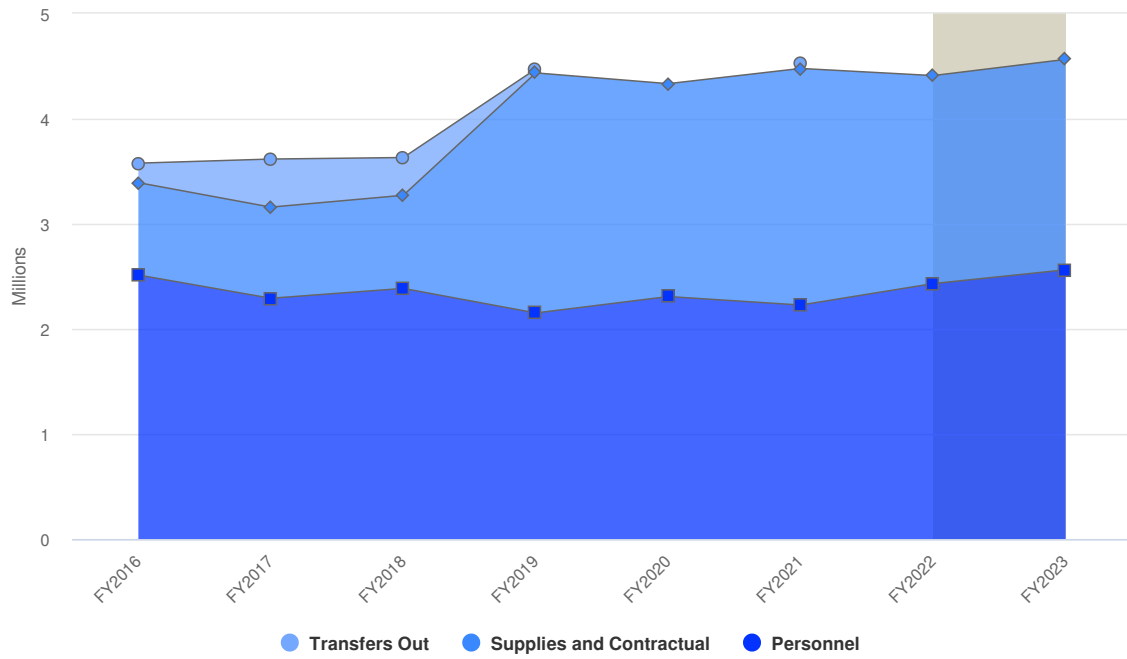
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Contractual Services	\$55	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$507	\$500	\$500	\$1	\$500	\$750
Community Events	\$17,906	\$15,000	\$15,000	\$496	\$15,000	\$15,000
Total Parks:	\$23,291	\$21,098	\$21,098	\$3,856	\$21,098	\$21,748
Transfers						
Transfer Out	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Transfers:	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Expenditures:	\$4,524,209	\$4,410,371	\$4,673,341	\$2,316,120	\$4,741,491	\$4,564,574

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



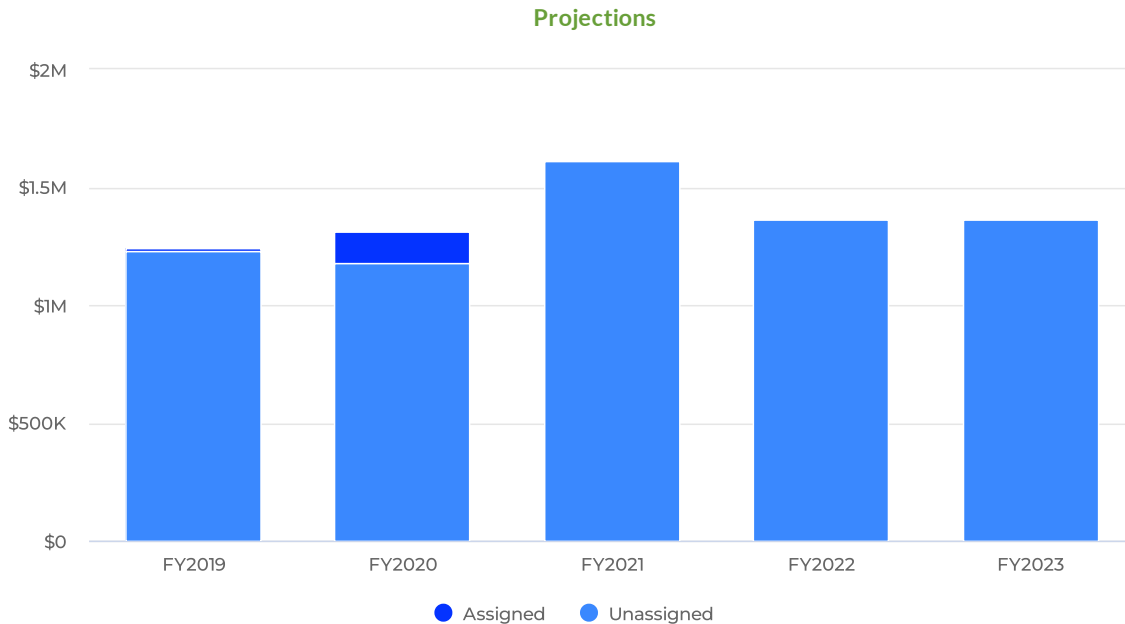
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Personnel	\$2,226,591	\$2,430,688	\$2,413,414	\$1,049,630	\$2,464,145	\$2,561,800
Supplies and Contractual	\$2,251,618	\$1,979,683	\$2,259,927	\$1,266,490	\$2,277,346	\$2,002,774
Transfers Out	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$4,524,209	\$4,410,371	\$4,673,341	\$2,316,120	\$4,741,491	\$4,564,574

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.



	FY2022	FY2023	% Change
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	FY2022	FY2023	% Change
Fund Balance	—	—	
Unassigned	\$1,365,573	\$1,365,573	0%
Assigned	\$0	\$0	0%
Total Fund Balance:	\$1,365,573	\$1,365,573	0%

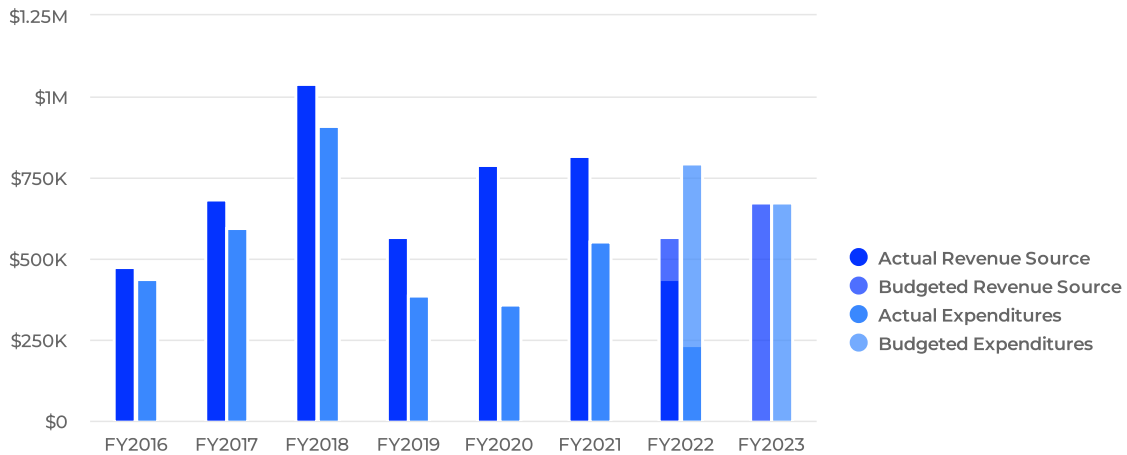
Stormwater Enterprise Fund

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

From 2007-2022, Bayside had 122 events totaling 1 – 1.99 inches, 21 events totaling 2 – 2.99 inches, 12 events totaling 3 – 3.99 inches, 8 events totaling 4 – 4.99 inches, and 2 event over 5 inches.

Summary

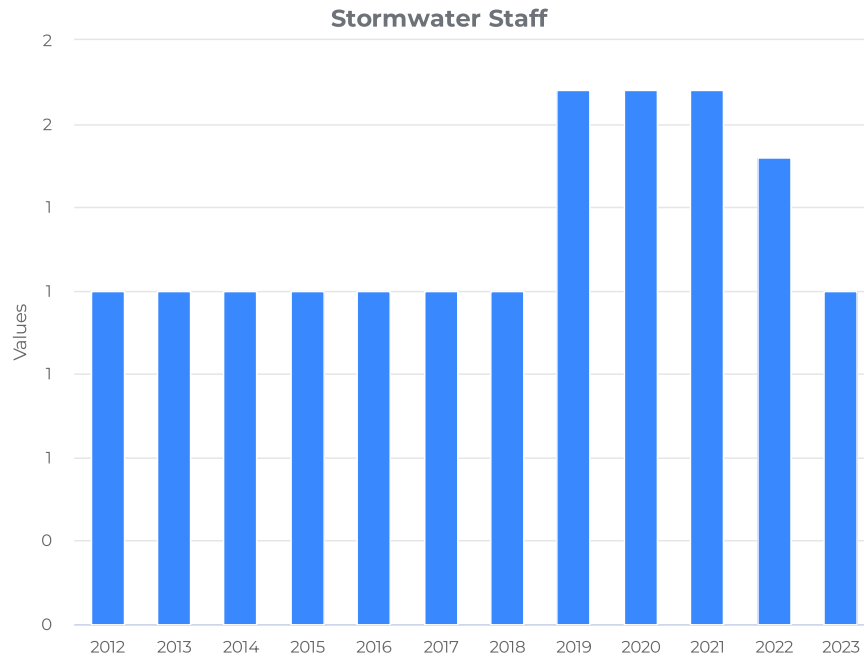
The Village of Bayside is projecting \$676K of revenue in FY2023, which represents a 1.6% increase over the prior year. Budgeted expenditures are projected to decrease by 23% or \$192,877 to \$676,195 in FY2023.



Goals

1. Complete stormwater management outfall analysis and develop workplan.
2. Manage 2023 capital projects.
3. Complete 2023 Stormwater Management Project.
4. Identify joint purchasing and collaboration efforts with other government agencies.
5. Replace mini- excavator.
6. Upgrade stormwater pond(s) panel and monitoring systems.
7. Implement 2023 Village Hall Bioswale project through MMSD grant.

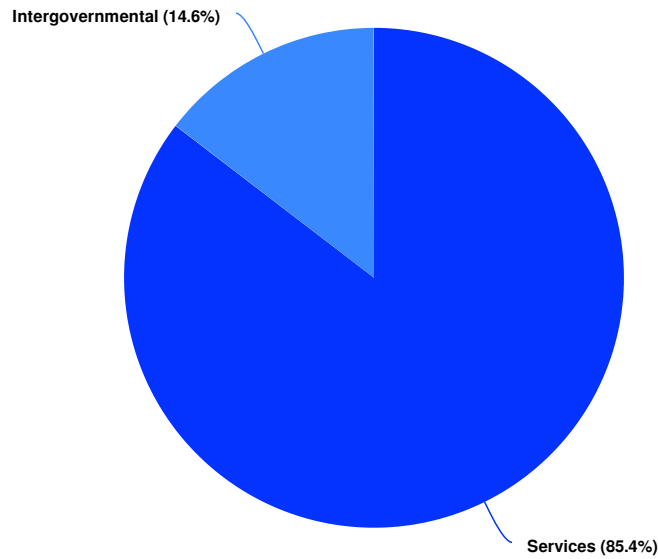
Stormwater Staffing FTE Allocation



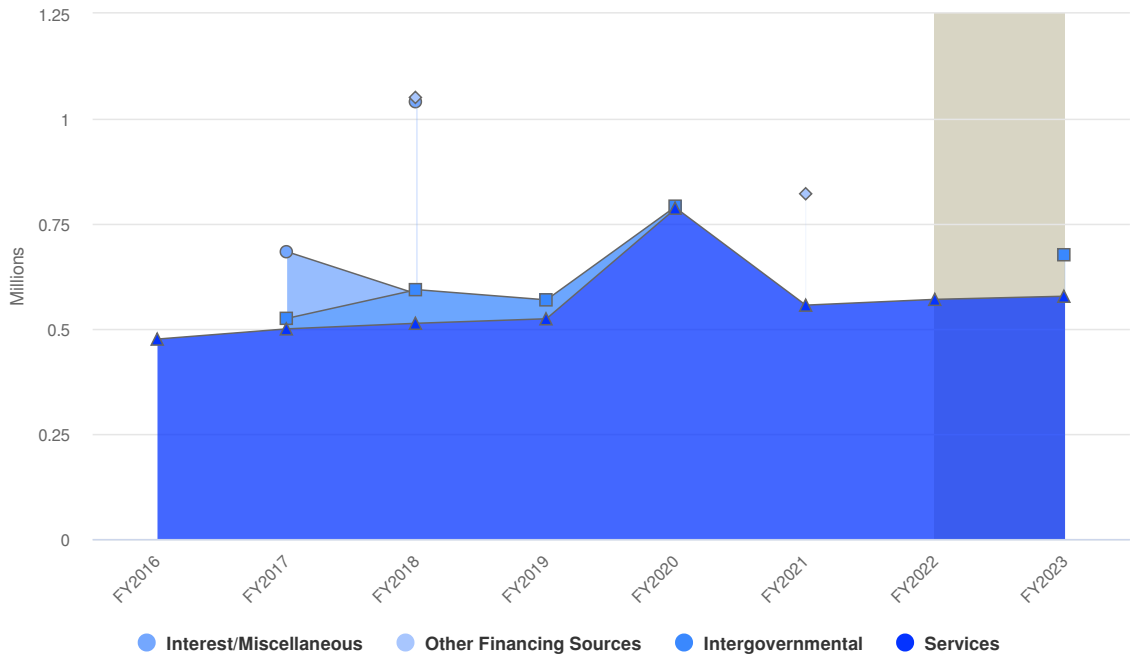
Revenues by Source

The storm water management utility is funded primarily through a per equivalent residential unit (ERU) fee of \$258 in 2023, which is a \$.042/month increase from 2022. 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 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

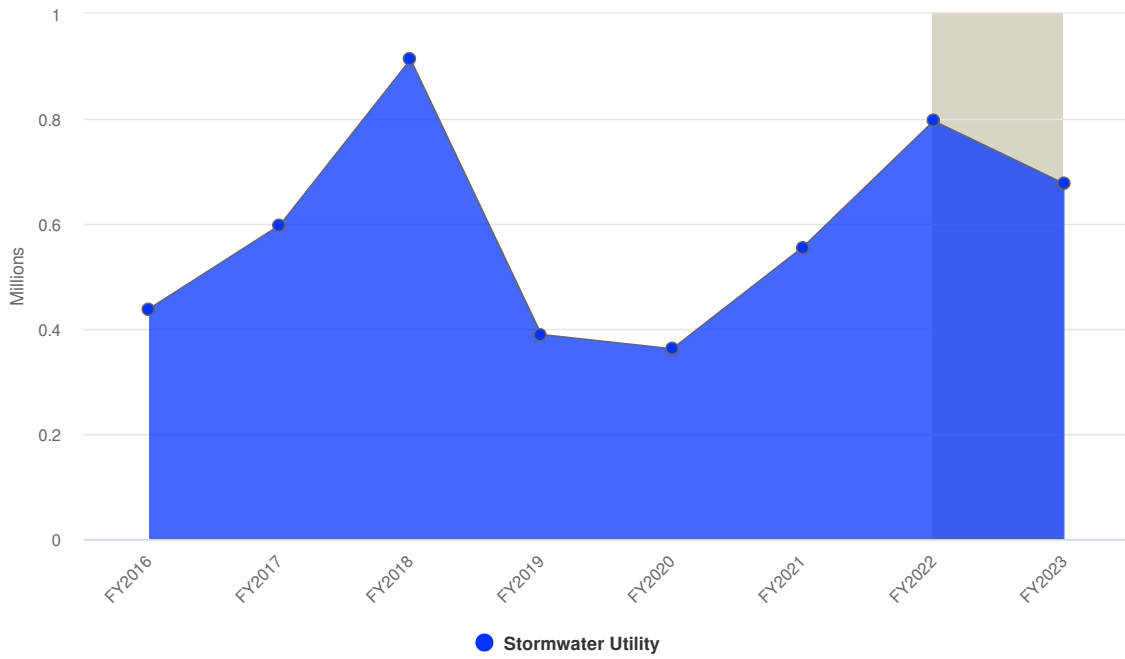


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Intergovernmental						
Intergovernmental Grant	\$0	\$0	\$0	\$0	\$0	\$98,652
Total Intergovernmental:	\$0	\$0	\$0	\$0	\$0	\$98,652
Services						
Residential Stormwater	\$386,862	\$400,626	\$400,626	\$390,354	\$400,626	\$408,543
Commercial Stormwater	\$154,008	\$154,449	\$154,449	\$32,489	\$140,110	\$154,000
Right-of-way Culvert Replacement Program	\$15,400	\$15,000	\$15,000	\$18,802	\$19,202	\$15,000
Total Services:	\$556,270	\$570,075	\$570,075	\$441,645	\$559,938	\$577,543
Other Financing Sources						
Proceeds of Long Term Debt	\$255,000	\$0	\$0	\$0	\$0	\$0
Proceeds of Premium	\$10,007	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources:	\$265,007	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$821,277	\$570,075	\$570,075	\$441,645	\$559,938	\$676,195

Expenditures by Function

Budgeted and Historical Expenditures by Function



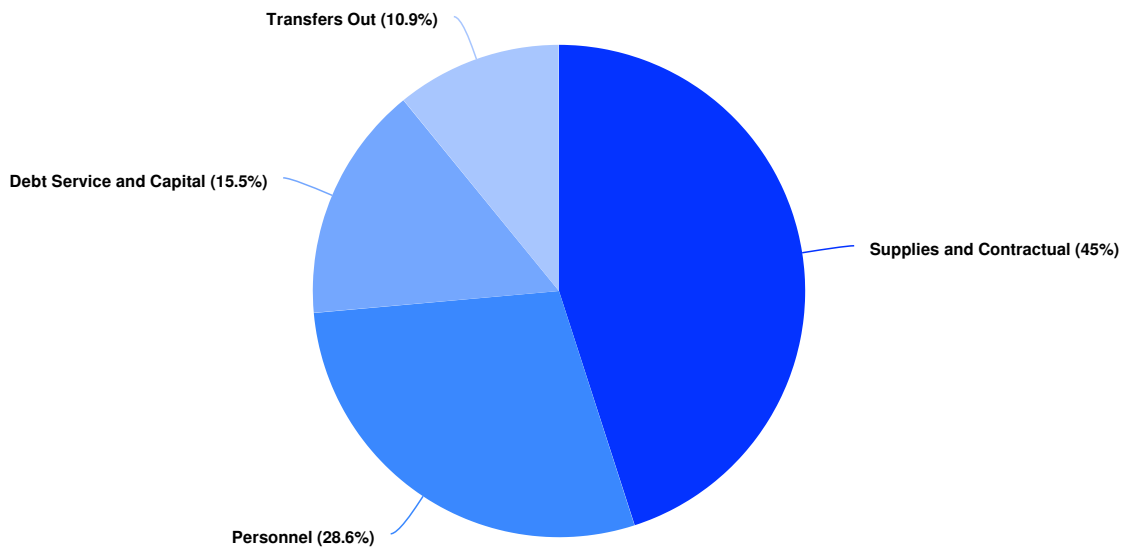
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Stormwater Utility						
Wages	\$135,831	\$131,310	\$131,310	\$39,720	\$127,421	\$144,536
Overtime	\$1,321	\$950	\$950	\$0	\$604	\$950
Health Insurance Buyout	\$500	\$500	\$500	\$250	\$504	\$750
Dental Insurance Buyout	\$45	\$54	\$54	\$23	\$48	\$81
Wisconsin Retirement System	\$6,998	\$7,134	\$7,134	\$1,975	\$8,706	\$9,828
Social Security	\$7,604	\$8,439	\$8,439	\$2,286	\$9,794	\$11,057
Life Insurance	\$226	\$307	\$307	\$64	\$240	\$262
Health Insurance	\$18,807	\$22,179	\$22,179	\$4,595	\$20,834	\$25,103
Dental Insurance	\$415	\$475	\$475	\$108	\$277	\$512
Contractual services	\$8,942	\$9,657	\$9,762	\$963	\$2,229	\$9,541
Legal Counsel-Contracted	\$0	\$0	\$1,000	\$0	\$0	\$0
Audit Services	\$1,532	\$1,688	\$1,931	\$1,584	\$1,654	\$1,692
Engineering	\$20,256	\$40,000	\$82,000	\$85,749	\$62,164	\$46,000
Utilities	\$1,160	\$2,400	\$2,400	\$652	\$2,000	\$2,500
Telecommunications	\$0	\$100	\$100	\$0	\$100	\$100
Benefit Administrative Fees	\$0	\$46	\$46	\$43	\$46	\$43
Materials & Supplies	\$4,383	\$2,500	\$2,500	\$2,242	\$2,500	\$2,300

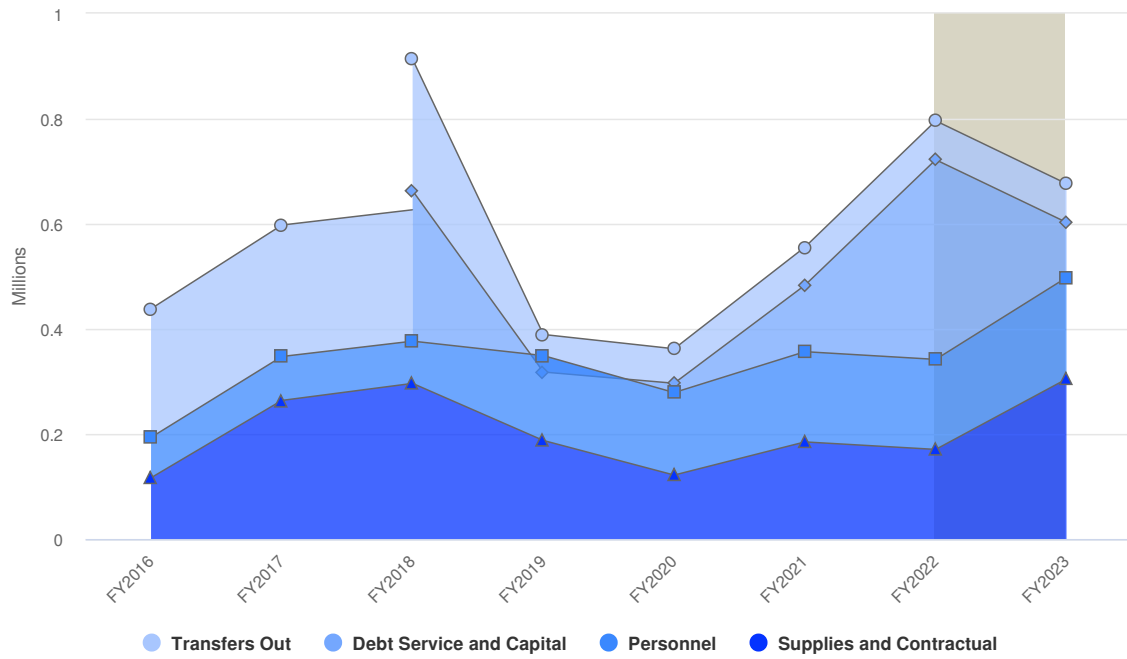
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Fleet Maintenance	\$3,000	\$0	\$0	\$0	\$0	\$0
Lift Station Maintenance	\$500	\$2,000	\$2,000	\$500	\$2,000	\$2,000
Financial Advisor Services	\$0	\$2,000	\$2,000	\$0	\$2,000	\$2,000
Training, Safety & Certifications	\$50	\$1,000	\$1,000	\$0	\$800	\$1,000
Culvert Materials	\$16,299	\$28,000	\$27,895	\$96	\$18,000	\$40,000
Landscaping Materials	\$36,470	\$37,000	\$35,757	\$0	\$37,000	\$42,606
Excavation and Disposal	\$8,655	\$15,000	\$15,000	\$0	\$15,000	\$15,000
Fuel Maintenance	\$2,500	\$2,500	\$2,500	\$0	\$2,500	\$5,000
Equipment Replacement	\$52,803	\$0	\$0	-\$1,272	\$50,000	\$104,300
Equipment Rental	\$21,700	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
General Liability Insurance	\$2,182	\$2,265	\$2,265	\$2,246	\$2,246	\$4,625
Workers Compensation	\$1,617	\$1,632	\$1,632	\$622	\$1,620	\$2,272
Commercial Crime Policy	\$8	\$12	\$12	\$12	\$12	\$14
Property Insurance	\$2,708	\$2,708	\$2,708	\$2,708	\$2,708	\$2,925
Capital Projects	\$126,550	\$380,000	\$380,000	-\$1,138	\$163,331	\$105,000
Debt Issuance Costs	\$8,145	\$0	\$0	\$0	\$0	\$0
Administrative/Transfer to	\$64,430	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Stormwater Utility:	\$555,638	\$795,947	\$837,947	\$238,119	\$630,429	\$676,195
Total Expenditures:	\$555,638	\$795,947	\$837,947	\$238,119	\$630,429	\$676,195

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

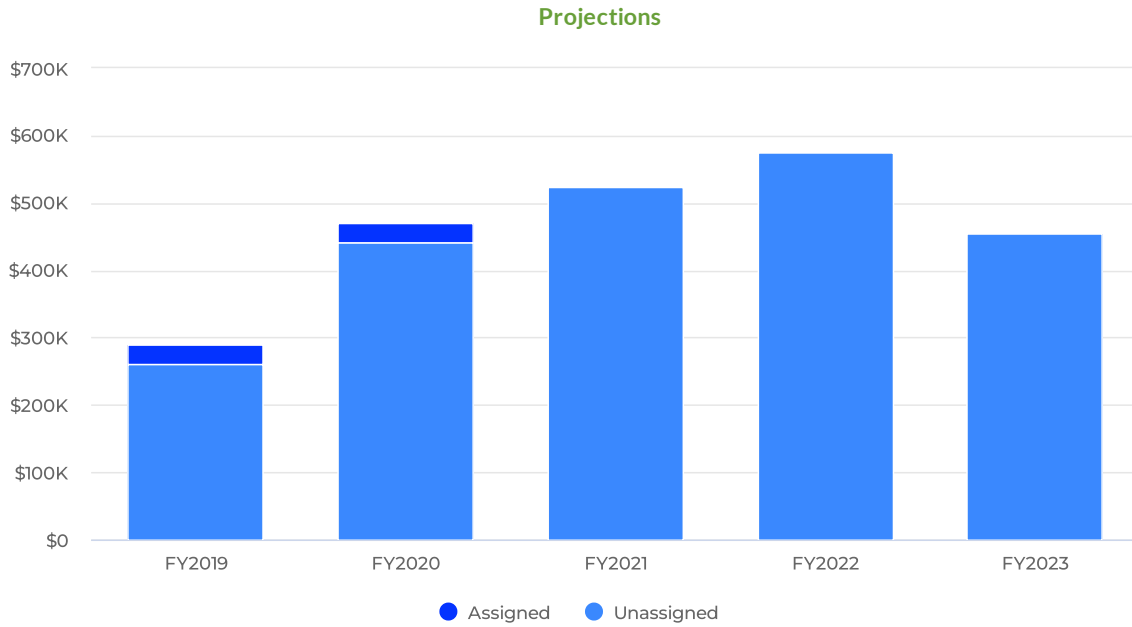


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Personnel	\$171,748	\$171,348	\$171,348	\$49,021	\$168,428	\$193,079
Supplies and Contractual	\$184,766	\$170,508	\$212,508	\$116,145	\$224,579	\$304,518
Debt Service and Capital	\$126,550	\$380,000	\$380,000	-\$1,138	\$163,331	\$105,000
Transfers Out	\$72,575	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Expense Objects:	\$555,638	\$795,947	\$837,947	\$238,119	\$630,429	\$676,195

Fund Balance

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



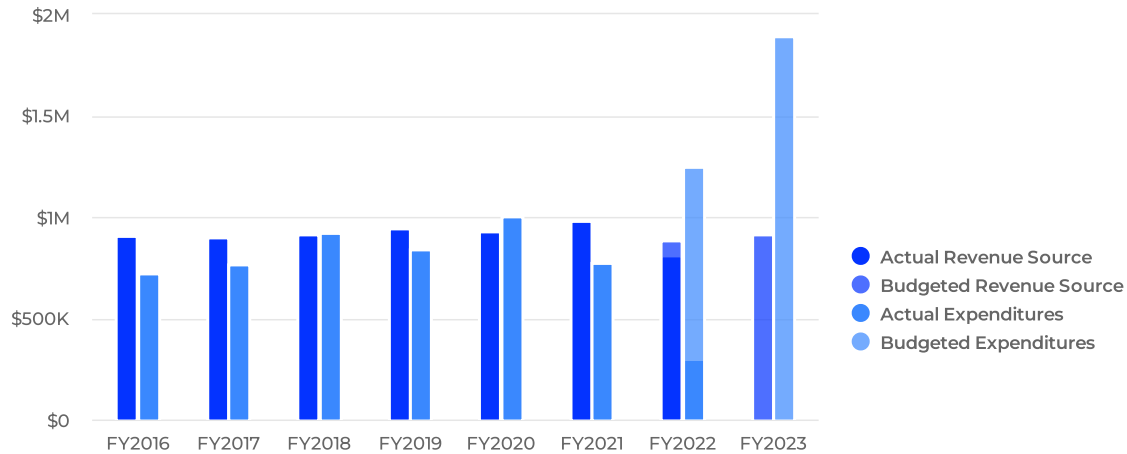
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$574,873	\$454,382	-21%
Assigned	\$0	\$0	0%
Total Fund Balance:	\$574,873	\$454,382	-21%

Sanitary Sewer Enterprise Fund

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

Summary

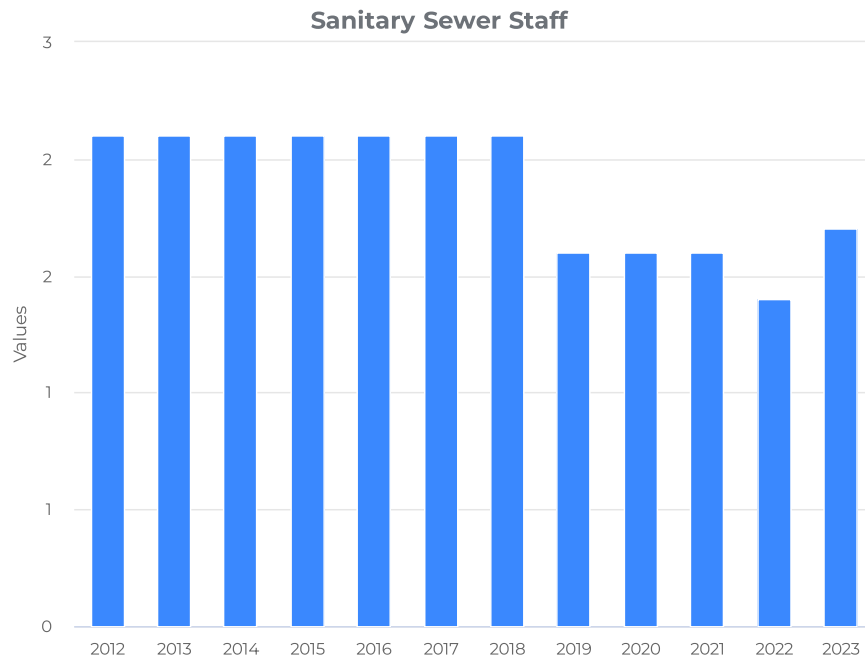
The Village of Bayside is projecting \$914K of revenue in FY2023, which represents a 3% increase over the prior year. Budgeted expenditures are projected to increase by 38.4% or \$514K to \$1.85M in FY2023.



Goals

1. Manage 2023 capital projects.
2. Implement, 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 construction.
4. Identify joint purchasing and collaboration efforts with other government agencies.
5. Bid and construct East Side Sanitary Sewer Relief Infrastructure project.
6. Televiser 20% of sanitary sewer mainline.
7. Develop work plan for West Brown Deer Road Sanitary Sewer project.

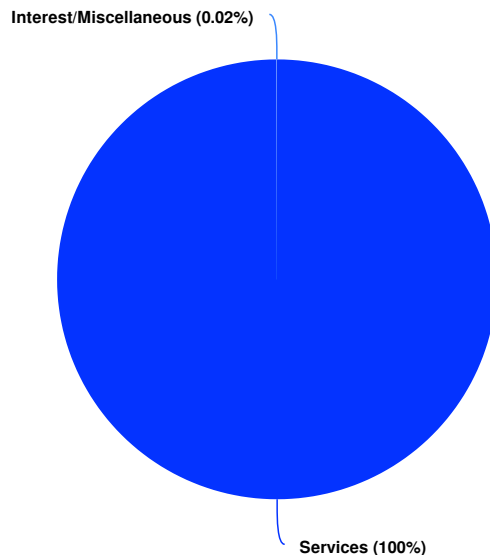
Sanitary Sewer FTE Staffing



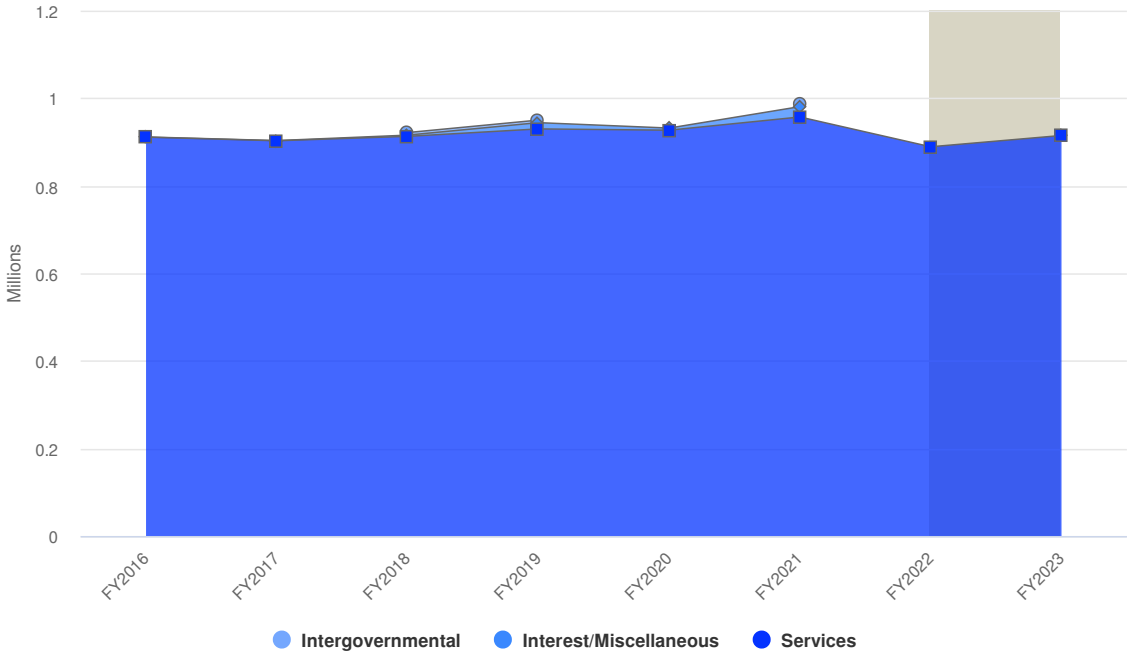
Revenues by Source

The sanitary sewer utility is funded primarily through user fees. Each non-metered sanitary sewer connection pays an annual charge of \$518 in 2023, a \$1.08/month increase from 2022. Commercial metered users pay a volumetric usage charge of \$4.80/1,000 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 2023.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

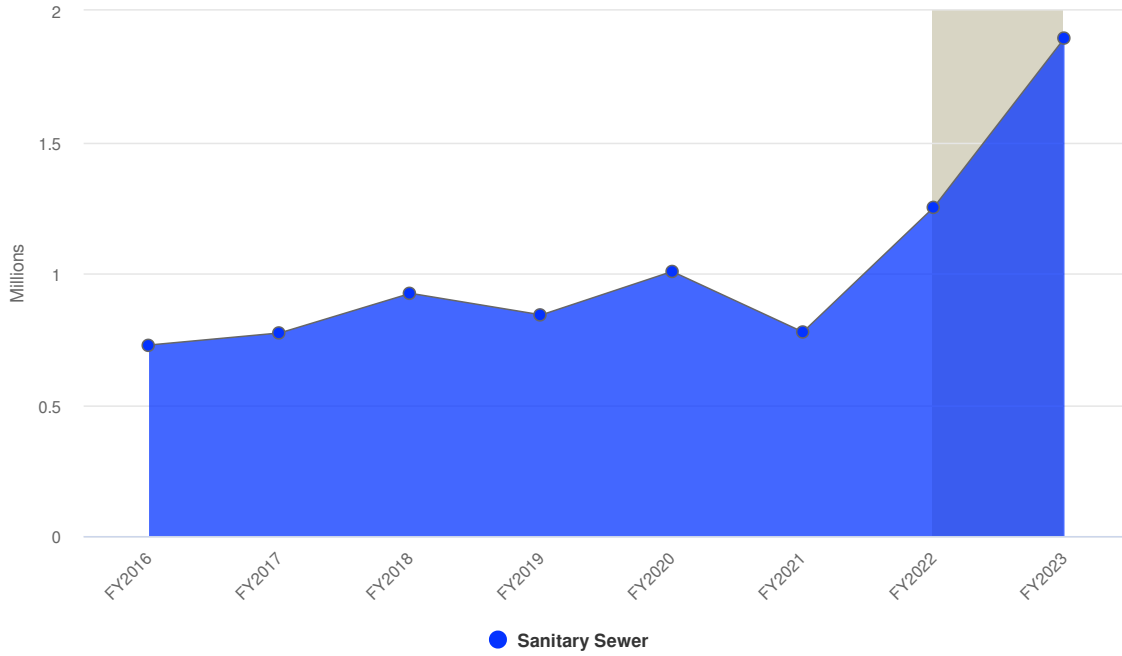


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Intergovernmental						
Intergovernmental Grant	\$7,899	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental:	\$7,899	\$0	\$0	\$0	\$0	\$0
Services						
Residential Sewer-ERU	\$792,608	\$808,505	\$808,505	\$784,770	\$808,000	\$828,800
Commercial Sewer-User Fee	\$118,477	\$70,000	\$70,000	\$23,241	\$76,991	\$80,500
Police Lease Revenue	\$34,230	\$10,502	\$10,502	\$10,502	\$10,502	\$5,498
Intergovernmental Revenue	\$11,709	\$0	\$0	\$0	\$0	\$0
Total Services:	\$957,024	\$889,007	\$889,007	\$818,513	\$895,493	\$914,798
Interest/Miscellaneous						
Interest	\$99	\$0	\$0	\$0	\$250	\$200
Miscellaneous Revenue	\$0	\$0	\$0	\$0	\$3,500	\$0
Insurance Awards/Dividends	\$23,578	\$0	\$0	\$0	\$0	\$0
Total Interest/Miscellaneous:	\$23,677	\$0	\$0	\$0	\$3,750	\$200
Total Revenue Source:	\$988,600	\$889,007	\$889,007	\$818,513	\$899,243	\$914,998

Expenditures by Function

Budgeted and Historical Expenditures by Function



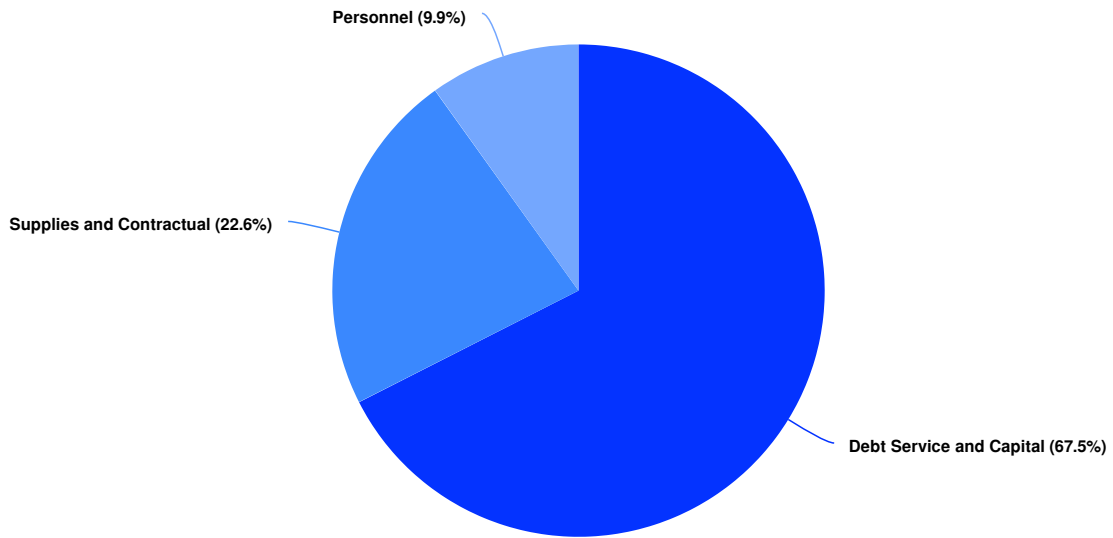
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Sanitary Sewer						
Wages	\$127,798	\$143,369	\$142,869	\$48,175	\$78,458	\$138,738
Overtime	\$937	\$1,000	\$1,500	\$1,071	\$1,200	\$1,000
Health Insurance Buyout	\$500	\$500	\$500	\$250	\$504	\$750
Dental Insurance Buyout	\$45	\$54	\$54	\$23	\$48	\$81
Wisconsin Retirement System	-\$2,673	\$7,355	\$7,355	\$1,828	\$5,178	\$9,434
Social Security	\$4,981	\$8,699	\$8,699	\$2,119	\$6,094	\$10,613
Life Insurance	\$191	\$307	\$307	\$77	\$135	\$259
Health Insurance	\$8,669	\$23,236	\$23,236	\$4,250	\$6,288	\$26,185
Dental Insurance	\$211	\$498	\$498	\$100	\$144	\$448
Contractual Services	\$216,184	\$275,595	\$275,364	\$142,642	\$274,993	\$278,180
Audit Services	\$3,032	\$3,525	\$4,115	\$3,377	\$3,525	\$3,604
Engineering	\$9,400	\$50,000	\$50,000	\$25,269	\$34,678	\$81,600
Utilities	\$10,907	\$7,000	\$7,000	\$3,150	\$8,500	\$8,500
Telecommunications	\$183	\$240	\$240	\$65	\$200	\$120
Benefit Administrative Fees	\$21	\$46	\$46	\$43	\$43	\$43
Investment Fees	\$0	\$1,400	\$1,400	\$0	\$0	\$0

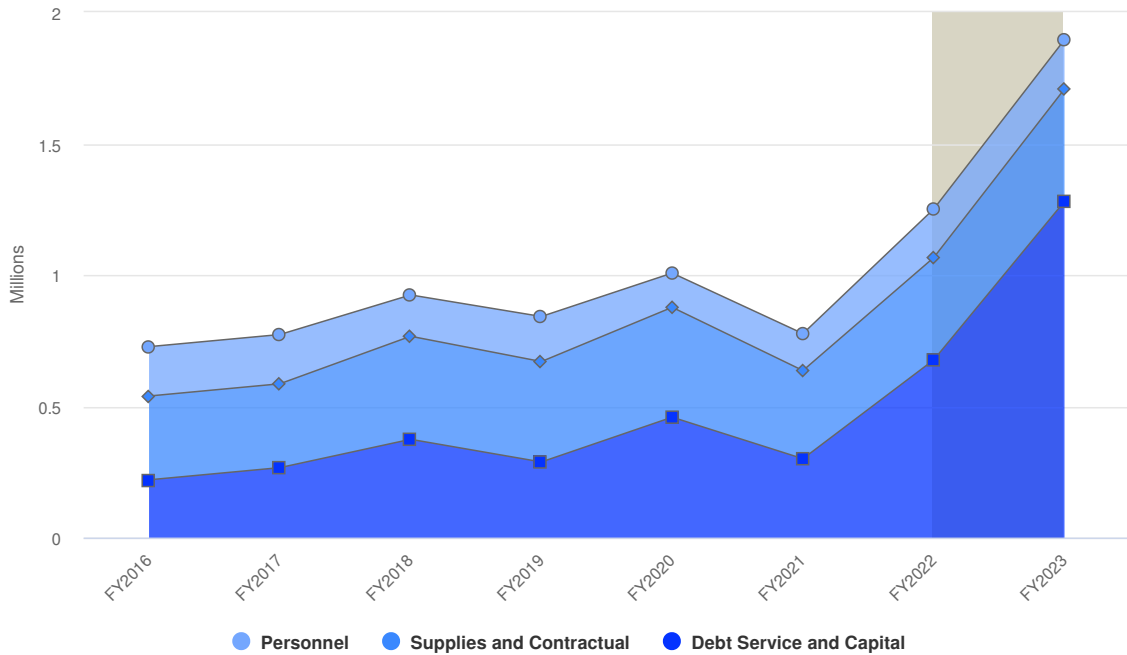
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Materials & Supplies	\$2,020	\$2,000	\$2,000	\$6	\$2,000	\$1,750
Fleet Maintenance	\$1,117	\$1,500	\$1,500	\$971	\$1,500	\$2,000
Lift Station Maintenance	\$11,043	\$10,550	\$10,550	\$20,221	\$10,550	\$14,200
Tools	\$639	\$0	\$0	\$0	\$0	\$0
Diggers Hotline	\$1,782	\$2,200	\$2,200	\$1,242	\$2,150	\$2,150
Financial Advisor Services	\$0	\$2,000	\$2,000	\$0	\$0	\$0
Postage	\$300	\$400	\$400	\$0	\$400	\$400
Training, Safety & Certifications	\$297	\$2,400	\$2,400	\$0	\$2,000	\$2,000
GASB 75 OPEB Expense	-\$318	\$0	\$0	\$0	\$0	\$0
Fuel Maintenance	\$3,200	\$3,200	\$3,200	\$0	\$3,200	\$4,000
Equipment Replacement	\$1,000	\$1,000	\$1,000	\$0	\$1,000	\$1,750
Equipment Rental	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
General Liability Insurance	\$1,770	\$1,837	\$1,837	\$1,821	\$1,837	\$1,726
Workers Compensation	\$1,649	\$1,664	\$1,664	\$635	\$1,664	\$2,272
Commercial Crime Policy	\$8	\$12	\$12	\$12	\$12	\$14
Property Insurance	\$2,789	\$2,789	\$2,789	\$2,789	\$2,789	\$3,012
Bond Issuance fees	\$48,566	\$0	\$0	\$0	\$0	\$0
Capital Projects	\$3,965	\$342,500	\$342,141	-\$785	\$300,000	\$728,300
Capital Projects	\$0	\$0	\$111,000	\$0	\$0	\$0
Depreciation	\$225,163	\$3,138	\$3,138	\$0	\$225,000	\$225,000
Loss on Disposal of Capital Assets	\$2,860	\$0	\$0	\$0	\$0	\$0
Principal Redemption - CWF Loan	\$0	\$82,717	\$82,717	\$0	\$82,717	\$84,673
Principal Redemption on Bond	\$0	\$175,000	\$175,000	\$0	\$175,000	\$185,000
Interest on Bond	\$65,889	\$68,140	\$68,140	\$23,964	\$68,140	\$53,509
Interest Clean Water Fund	\$6,645	\$5,031	\$5,031	\$3,004	\$5,031	\$3,484
Amortization of debt	-\$4,229	\$0	\$0	\$0	\$0	\$0
Total Sanitary Sewer:	\$776,541	\$1,250,902	\$1,361,902	\$306,319	\$1,324,978	\$1,895,395
Total Expenditures:	\$776,541	\$1,250,902	\$1,361,902	\$306,319	\$1,324,978	\$1,895,395

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

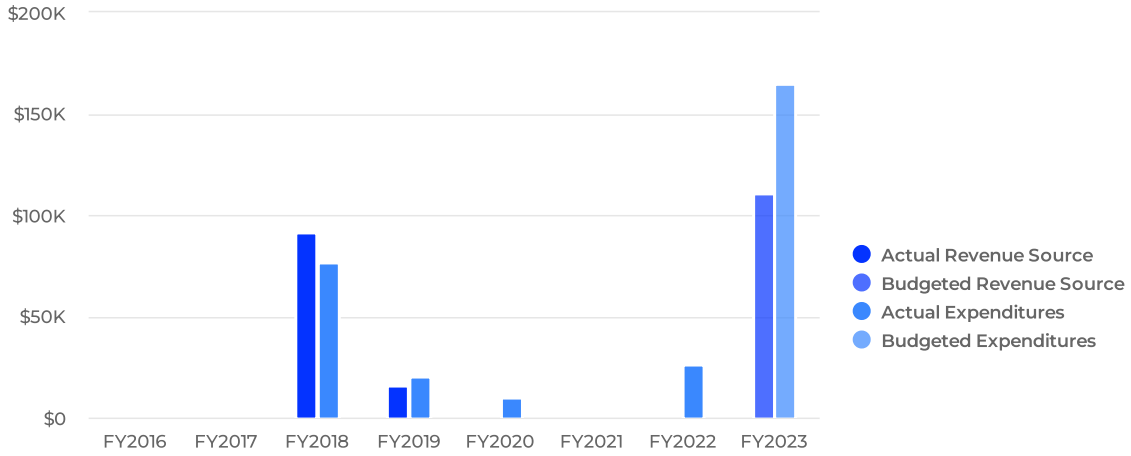
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Personnel	\$140,660	\$185,018	\$185,018	\$57,893	\$98,049	\$187,508
Supplies and Contractual	\$335,588	\$389,358	\$389,717	\$222,243	\$371,041	\$427,921
Debt Service and Capital	\$300,293	\$676,526	\$787,167	\$26,183	\$855,888	\$1,279,966
Total Expense Objects:	\$776,541	\$1,250,902	\$1,361,902	\$306,319	\$1,324,978	\$1,895,395

Tax Increment District #1

The Tax Increment District #1 administers revenues and expenses associated with Tax Increment District #1.

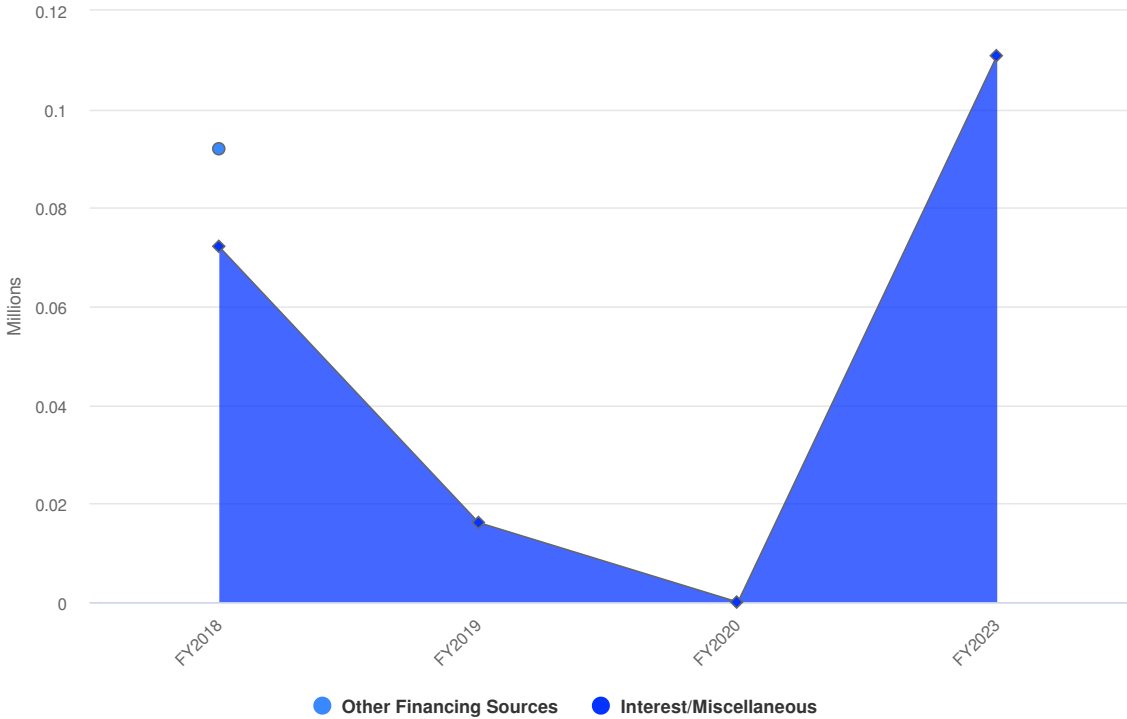
Summary

The Village of Bayside is projecting \$111K of revenue in FY2023, which represents a % increase over the prior year. Budgeted expenditures are projected to increase by % or \$165K to \$165K in FY2023.



Revenues by Source

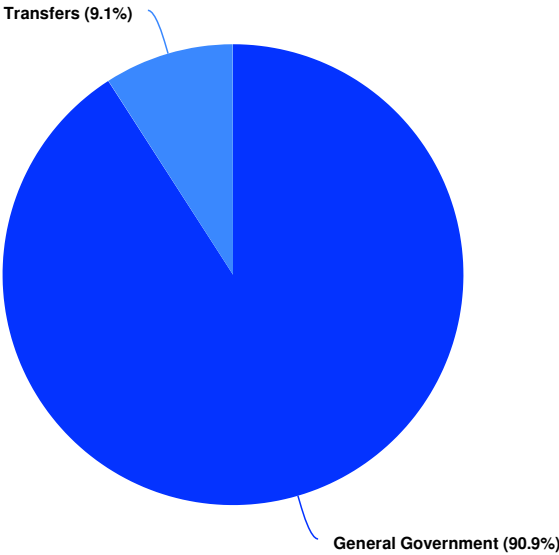
Budgeted and Historical 2023 Revenues by Source



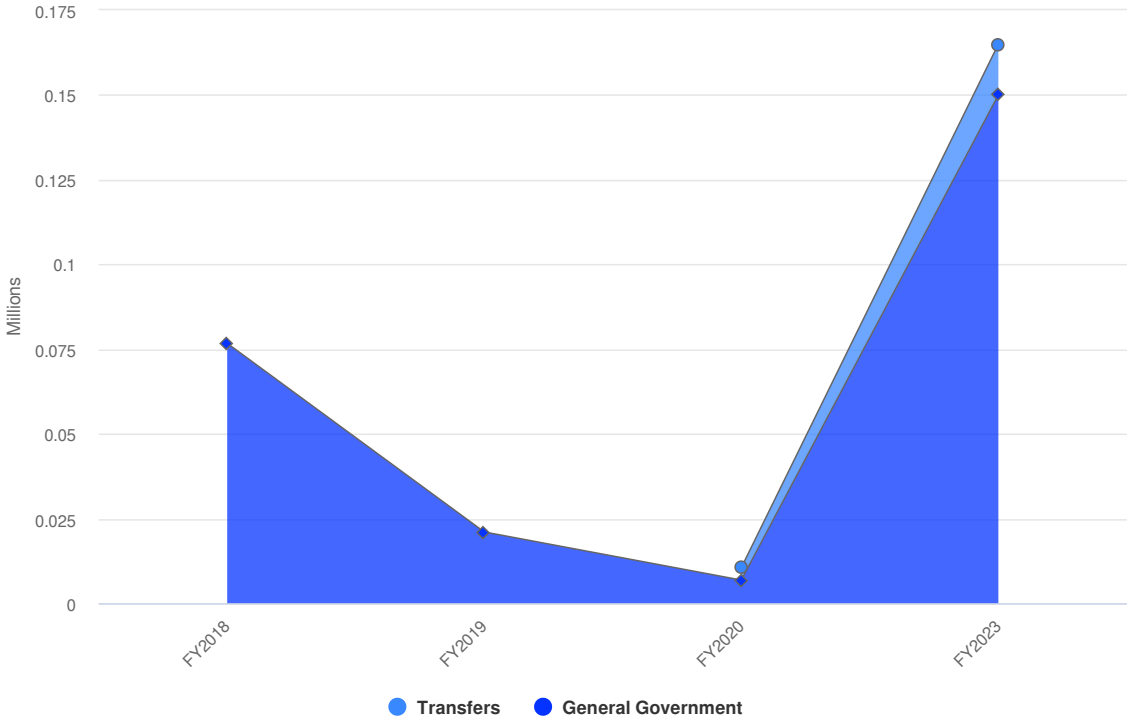
Name	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source				
Interest/Miscellaneous				
Miscellaneous Revenue	\$60,000	\$0	\$60,000	\$111,000
Total Interest/Miscellaneous:	\$60,000	\$0	\$60,000	\$111,000
Total Revenue Source:	\$60,000	\$0	\$60,000	\$111,000

Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function

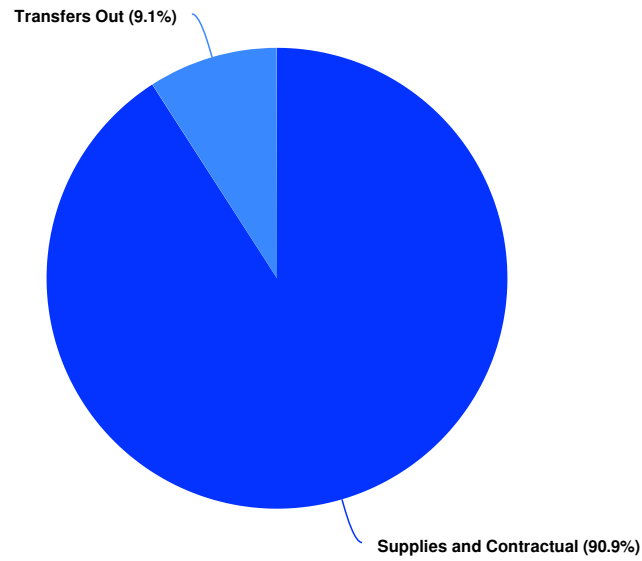


Name	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
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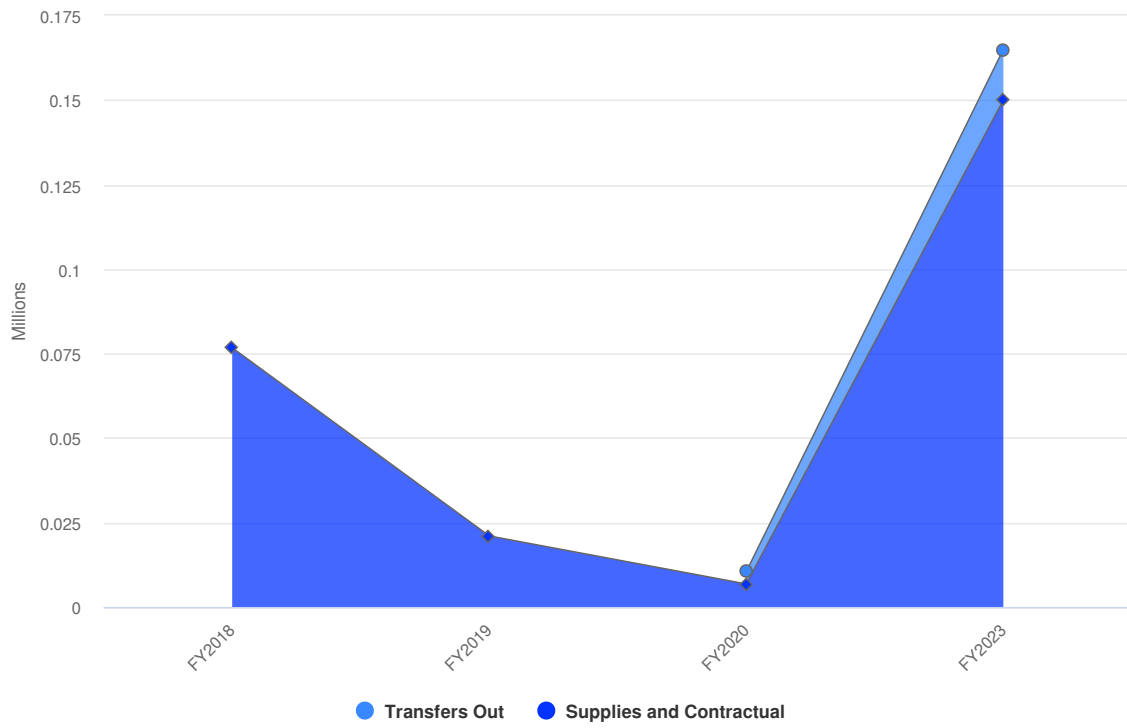
Name	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures					
General Government	\$0	\$60,000	\$26,928	\$60,000	\$150,000
Transfers	\$0	\$0	\$0	\$0	\$15,000
Total Expenditures:	\$0	\$60,000	\$26,928	\$60,000	\$165,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects					
Supplies and Contractual	\$0	\$60,000	\$26,928	\$60,000	\$150,000
Transfers Out	\$0	\$0	\$0	\$0	\$15,000
Total Expense Objects:	\$0	\$60,000	\$26,928	\$60,000	\$165,000

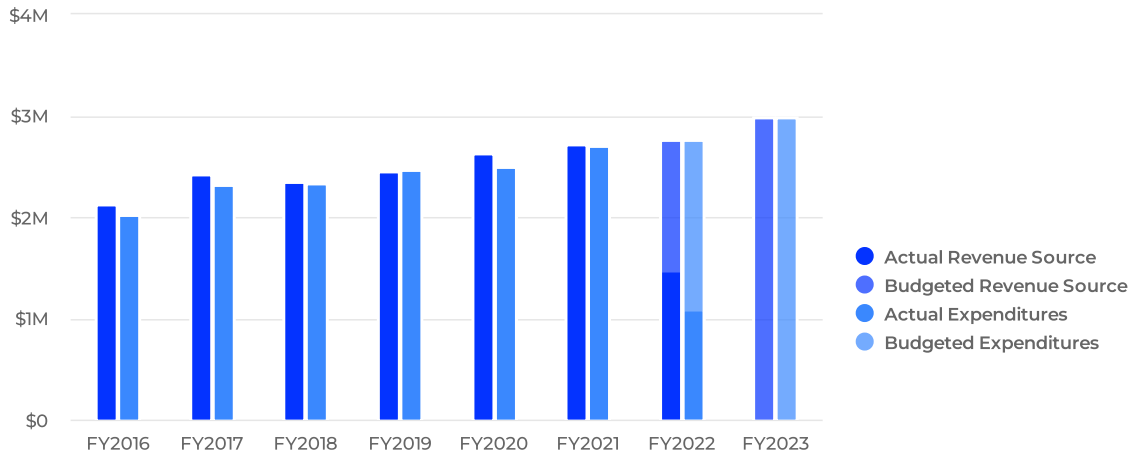
Public Safety Communications Fund

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 \$3M of revenue in FY2023, which represents a 8% increase over the prior year. Budgeted expenditures are projected to increase by 8% or \$222.72K to \$3M in FY2023.



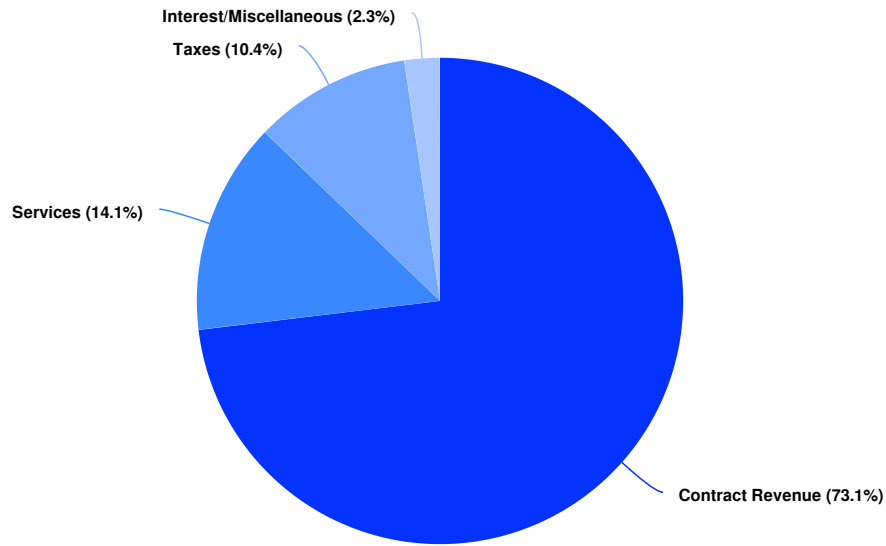
Goals

1. Seek levy limit exemption for joint Public Safety Communication Center.
2. Implement Information Technology security audit recommendations and remediation measures.
3. Become IPAWS certified.
4. Implement NG 911 ESINET.
5. Implement contractual Information Technology services for Villages of Brown Deer and Shorewood.

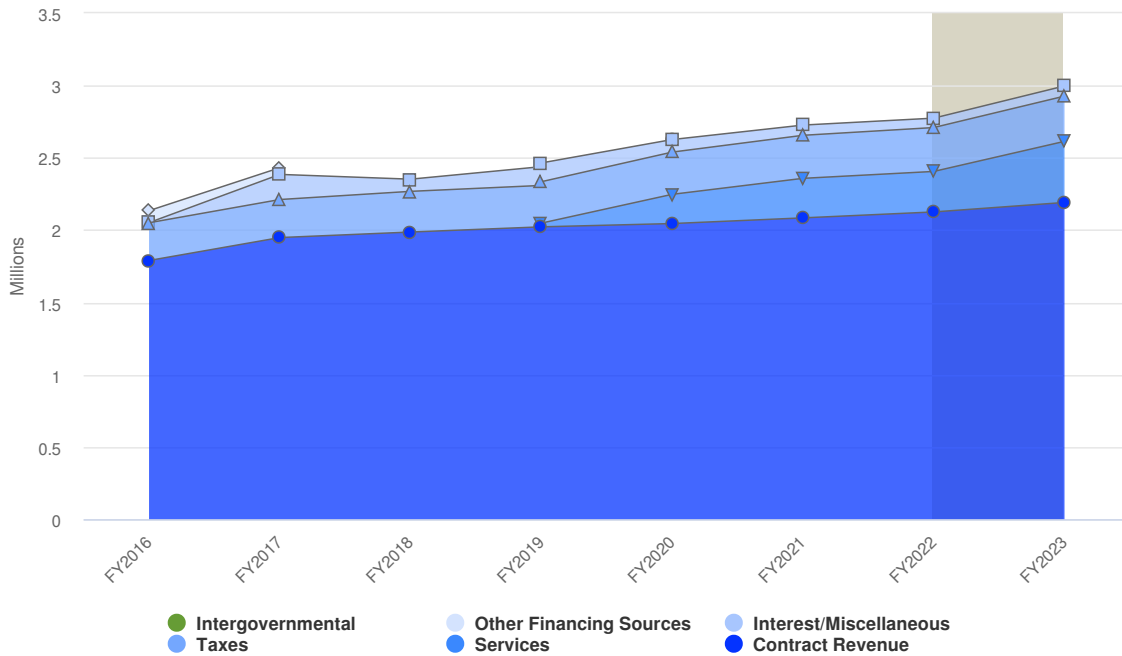
Revenues by Source

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 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

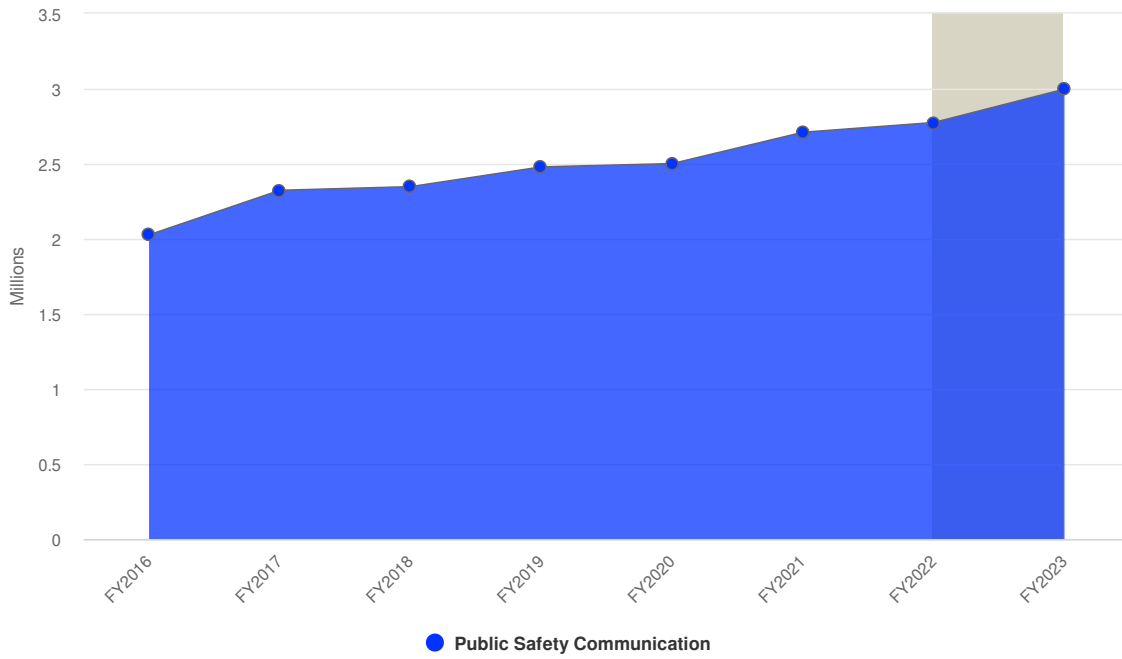
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Tax	\$297,783	\$303,653	\$303,653	\$303,653	\$303,653	\$313,023
Total Taxes:	\$297,783	\$303,653	\$303,653	\$303,653	\$303,653	\$313,023
Services						
Intergovernment Revenue	\$273,529	\$280,219	\$280,219	\$45,102	\$266,538	\$422,796
Total Services:	\$273,529	\$280,219	\$280,219	\$45,102	\$266,538	\$422,796
Interest/Miscellaneous						
Consolidated Service Revenue	\$70,789	\$65,125	\$65,125	\$0	\$58,237	\$70,308
Total Interest/Miscellaneous:	\$70,789	\$65,125	\$65,125	\$0	\$58,237	\$70,308
Contract Revenue						
Contract Revenue	\$2,084,487	\$2,125,571	\$2,125,571	\$1,125,480	\$2,125,571	\$2,191,160
Total Contract Revenue:	\$2,084,487	\$2,125,571	\$2,125,571	\$1,125,480	\$2,125,571	\$2,191,160
Total Revenue Source:	\$2,726,588	\$2,774,568	\$2,774,568	\$1,474,235	\$2,753,999	\$2,997,287

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 40.6% of the total expenditures in the fund.

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



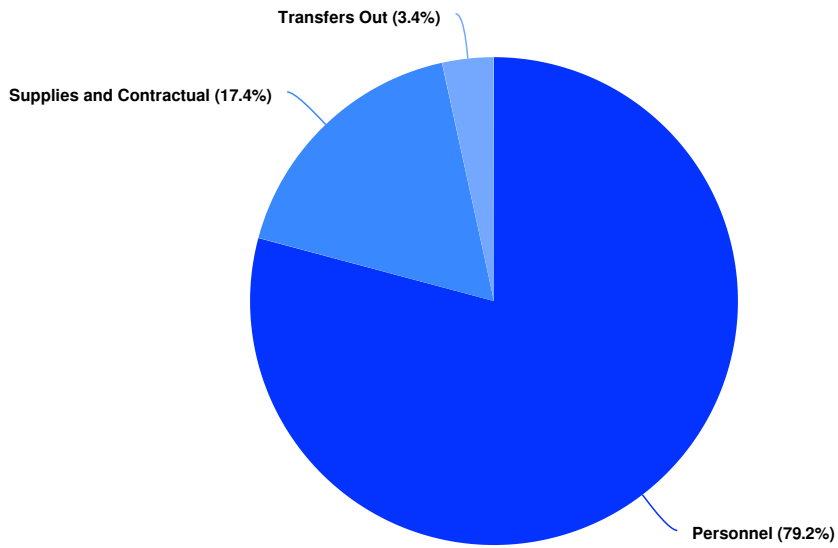
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Public Safety Communication						
Wages	\$1,233,836	\$1,534,221	\$1,534,221	\$636,892	\$1,435,671	\$1,671,481
Overtime	\$84,581	\$40,800	\$40,800	\$22,703	\$47,331	\$40,800
Holiday Pay	\$46,642	\$29,632	\$29,632	\$13,393	\$29,632	\$31,541
Health Insurance Buyout	\$7,458	\$3,000	\$3,000	\$2,333	\$5,082	\$4,500
Dental Insurance Buyout	\$461	\$453	\$453	\$113	\$274	\$381
Wisconsin Retirement System	\$91,820	\$102,562	\$102,562	\$43,534	\$98,321	\$113,660
Social Security	\$98,740	\$123,020	\$123,020	\$47,876	\$115,717	\$127,868
Life Insurance	\$2,107	\$2,564	\$2,564	\$1,310	\$2,083	\$2,735
Health Insurance	\$262,495	\$385,603	\$385,603	\$181,860	\$330,914	\$368,745
Dental Insurance	\$5,523	\$7,973	\$7,973	\$4,083	\$6,325	\$9,099
Recruitment	\$7,802	\$1,250	\$2,100	\$1,755	\$2,500	\$2,500
Facility Maintenance & Supplies	\$41,504	\$13,983	\$13,983	\$5,675	\$14,298	\$29,133
Cleaning & Janitorial Services	\$11,379	\$11,386	\$11,386	\$6,383	\$11,386	\$11,659
Contractual Services	\$11,022	\$20,902	\$20,902	\$14,622	\$2,853	\$9,819
Legal Counsel-Personnel	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
Audit Services	\$1,532	\$1,654	\$1,931	\$1,584	\$1,931	\$1,692

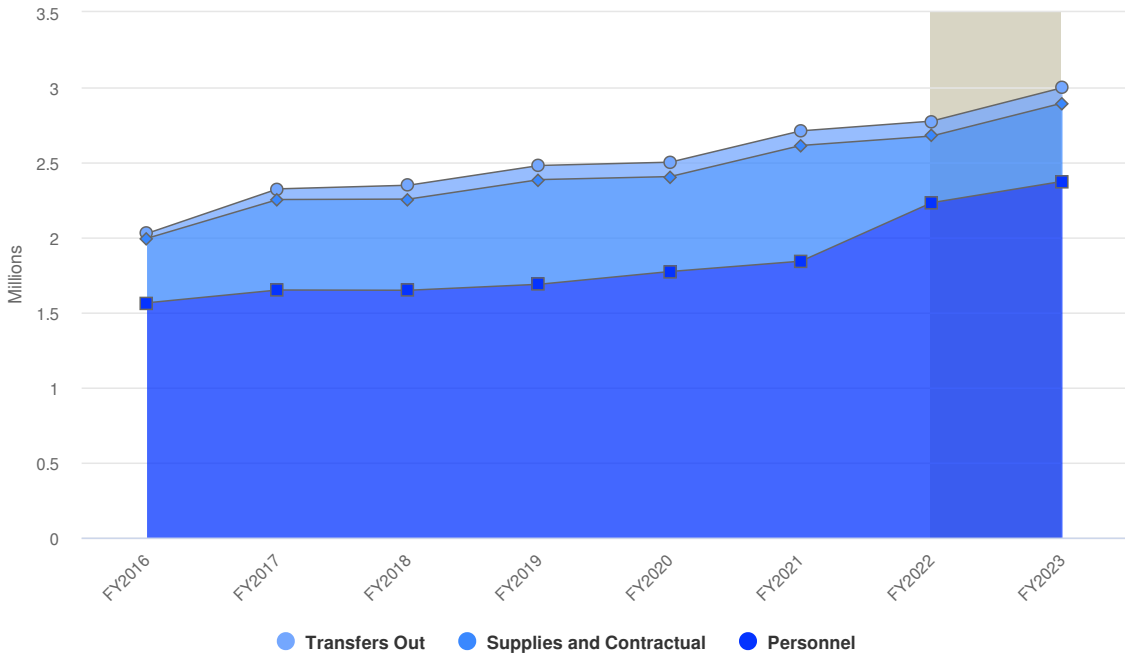
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Utilities	\$22,644	\$24,240	\$24,240	\$11,482	\$24,240	\$26,480
Telecommunications	\$107,291	\$113,545	\$113,375	\$29,217	\$110,000	\$148,690
Computer Support Services	\$1,757	\$3,500	\$3,500	\$84	\$3,000	\$3,500
Benefit Administrative Fees	\$402	\$479	\$879	\$860	\$860	\$860
Materials and Supplies	\$9,088	\$5,000	\$12,500	\$9,806	\$5,000	\$10,000
Licensing & Maintenance	\$399,533	\$220,991	\$210,080	-\$14,682	\$180,868	\$217,095
Office Supplies	\$805	\$1,800	\$1,770	\$373	\$1,800	\$1,800
Postage	\$500	\$500	\$500	\$0	\$500	\$500
Dues & Subscriptions	\$2,813	\$2,000	\$2,000	\$669	\$3,000	\$3,400
Training, Safety & Certifications	\$2,552	\$8,000	\$8,000	\$110	\$3,000	\$11,000
Clothing/Employee Expense	\$0	\$220	\$220	\$217	\$220	\$840
Equipment Replacement	\$111,414	\$0	\$0	-\$44,882	\$25,127	\$0
Employee Recognition	\$0	\$500	\$500	\$0	\$0	\$250
Contingency	\$36,090	\$3,184	\$5,238	\$5,237	\$14,112	\$30,000
General Liability Insurance	\$4,740	\$4,920	\$4,920	\$4,879	\$4,879	\$7,274
Workers Compensation	\$2,396	\$2,418	\$2,418	\$922	\$2,418	\$2,385
Commercial Crime Policy	\$70	\$102	\$102	\$98	\$98	\$118
Property Insurance	\$3,162	\$3,730	\$3,760	\$3,760	\$3,760	\$4,061
Administrative/Transfer to	\$97,488	\$99,438	\$99,436	\$99,438	\$99,438	\$102,421
Total Public Safety Communication:	\$2,709,645	\$2,774,570	\$2,774,568	\$1,091,704	\$2,586,638	\$2,997,287
Total Expenditures:	\$2,709,645	\$2,774,570	\$2,774,568	\$1,091,704	\$2,586,638	\$2,997,287

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

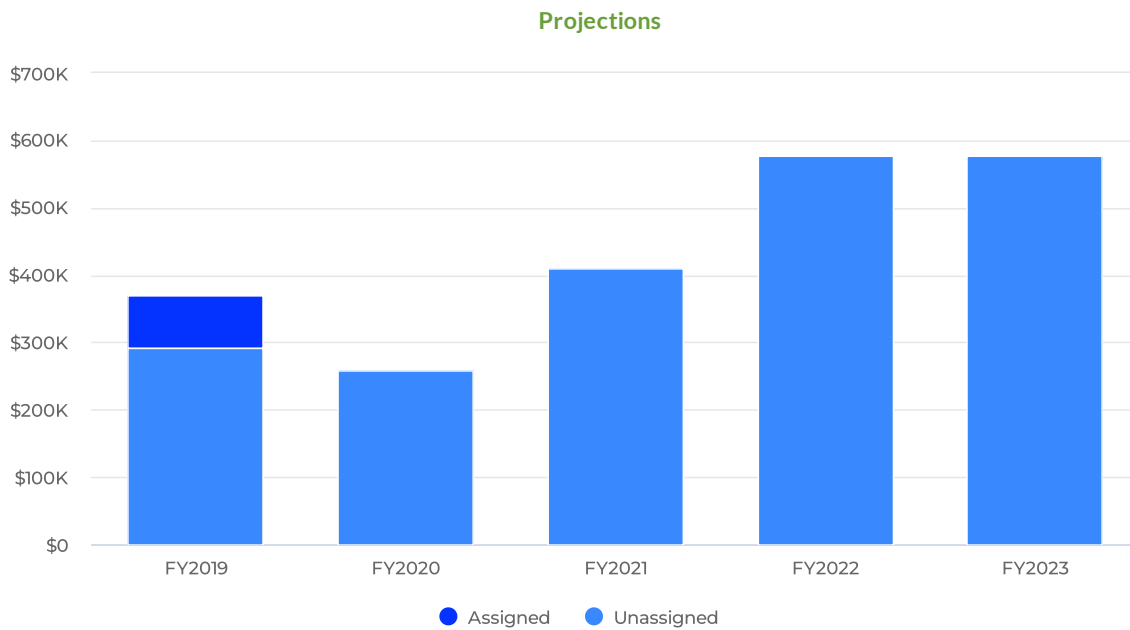


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Personnel	\$1,841,464	\$2,231,078	\$2,231,928	\$955,852	\$2,073,850	\$2,373,310
Supplies and Contractual	\$770,693	\$444,054	\$443,204	\$36,414	\$413,350	\$521,556
Transfers Out	\$97,488	\$99,438	\$99,436	\$99,438	\$99,438	\$102,421
Total Expense Objects:	\$2,709,645	\$2,774,570	\$2,774,568	\$1,091,704	\$2,586,638	\$2,997,287

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.



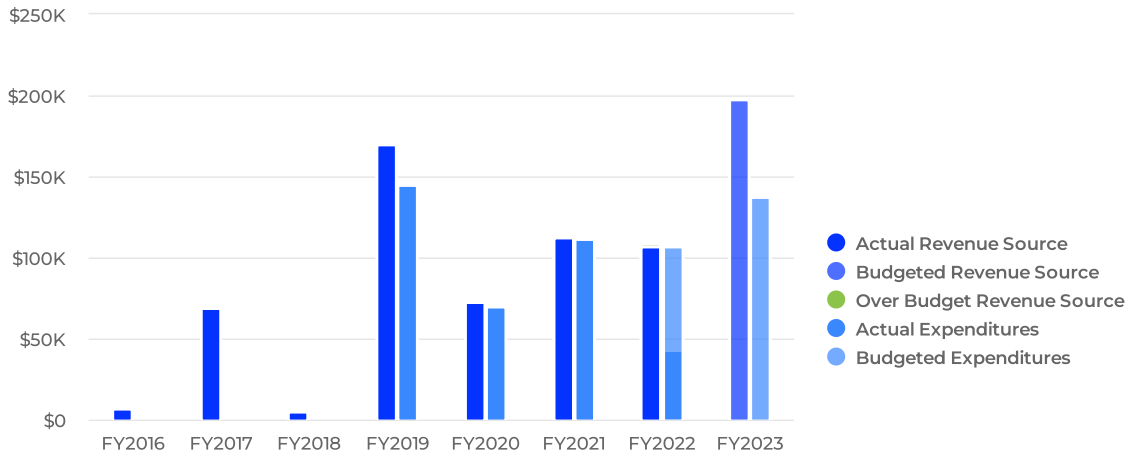
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$578,376	\$578,376	0%
Assigned	\$0	\$0	0%
Total Fund Balance:	\$578,376	\$578,376	0%

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 \$198,211 of revenue in FY2023, which represents a 84.6% decrease over the prior year. Budgeted expenditures are projected to increase by 28.8% or \$31K to \$138,371 in FY2023.

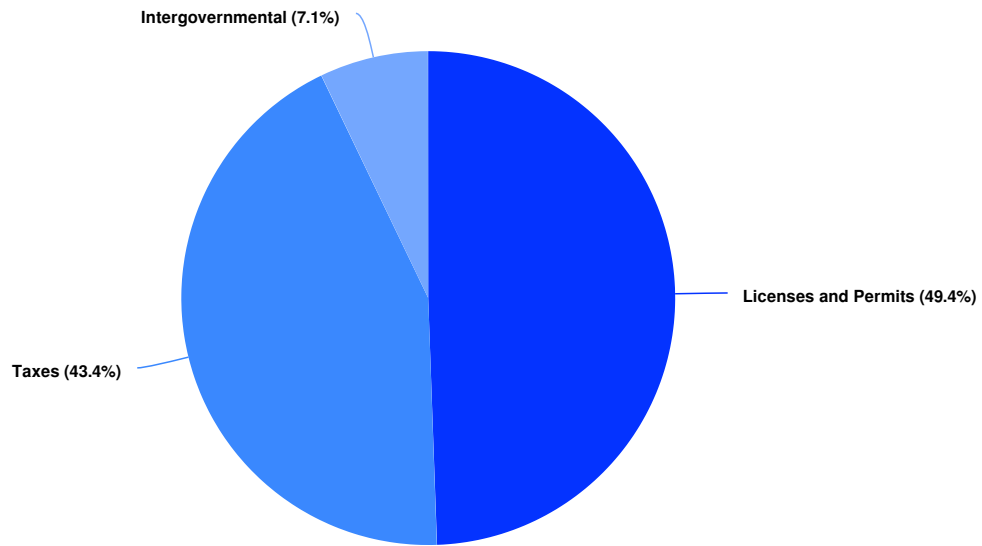


Goals

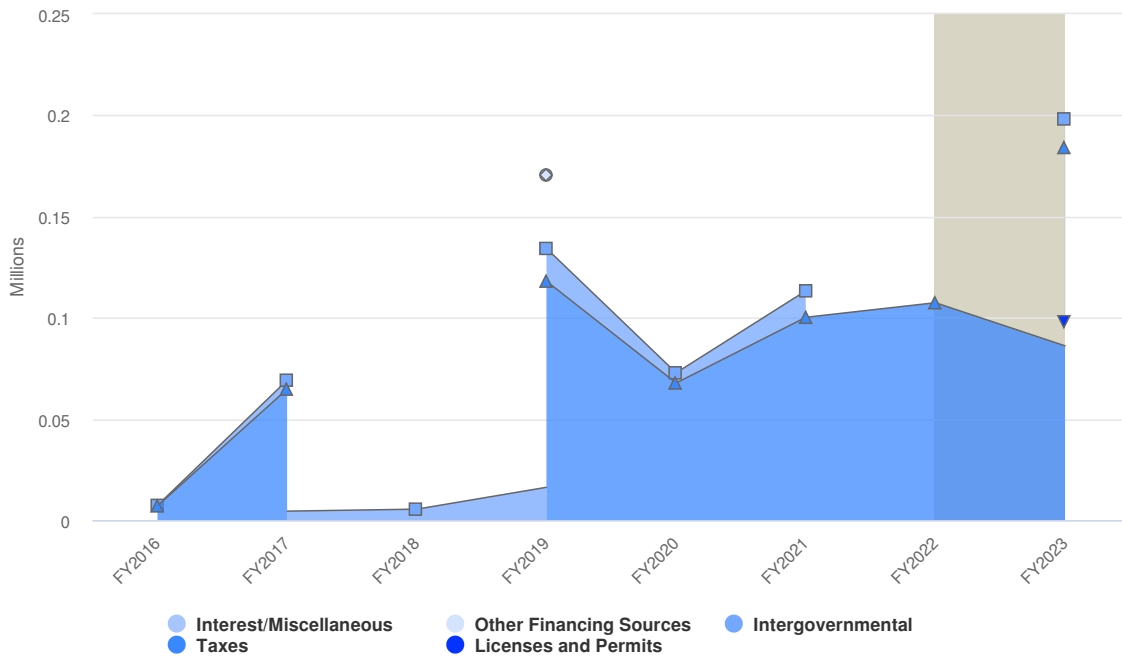
1. Replace one (1) police department squad vehicle.
2. Continued repayment of 2018 Sanitary Sewer lease for police vehicles and equipment.
3. Replacement of aging 9mm handguns and TASERS.
5. Contribute Village portion of NSFD Capital.
6. Replace portable radio batteries and bulletproof vests.

Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



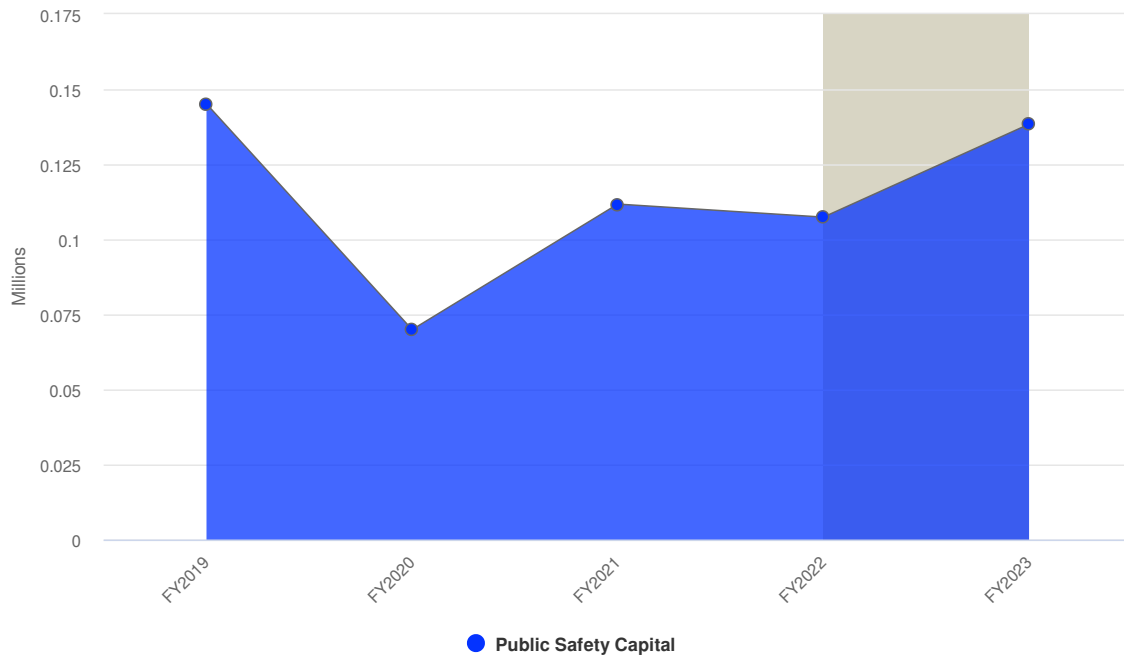
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Taxes						
Police Property Taxes	\$71,480	\$67,066	\$67,066	\$67,066	\$67,066	\$40,000
Fire & Rescue Property Tax	\$28,711	\$40,336	\$40,336	\$40,336	\$40,336	\$46,086
Total Taxes:	\$100,191	\$107,402	\$107,402	\$107,402	\$107,402	\$86,086
Intergovernmental						
Grants	\$10	\$0	\$0	\$2,019	\$2,019	\$2,125
Police Revenue Equipment Sales	\$13,065	\$0	\$0	\$0	\$0	\$12,000
Total Intergovernmental:	\$13,075	\$0	\$0	\$2,019	\$2,019	\$14,125
Licenses and Permits						
Cell Tower Allocation	\$0	\$0	\$0	\$0	\$48,500	\$98,000
Total Licenses and Permits:	\$0	\$0	\$0	\$0	\$48,500	\$98,000
Total Revenue Source:	\$113,266	\$107,402	\$107,402	\$109,421	\$157,921	\$198,211

Expenditures by Function

Budgeted and Historical Expenditures by Function



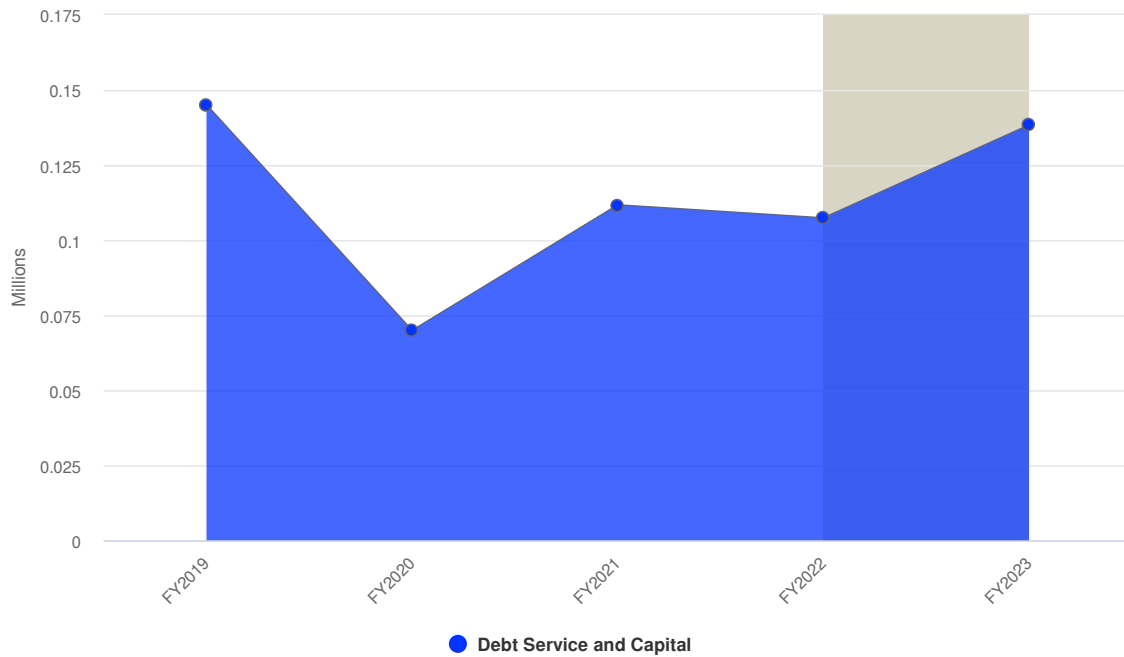
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
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Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Public Safety Capital						
Capital Projects	\$74,567	\$40,336	\$40,336	\$32,254	\$40,336	\$46,086
Capital Lease	\$34,230	\$10,502	\$10,502	\$10,502	\$10,502	\$5,498
Capital Equipment	\$2,949	\$56,564	\$56,564	\$883	\$56,564	\$86,787
Total Public Safety Capital:	\$111,746	\$107,402	\$107,402	\$43,639	\$107,402	\$138,371
Total Expenditures:	\$111,746	\$107,402	\$107,402	\$43,639	\$107,402	\$138,371

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

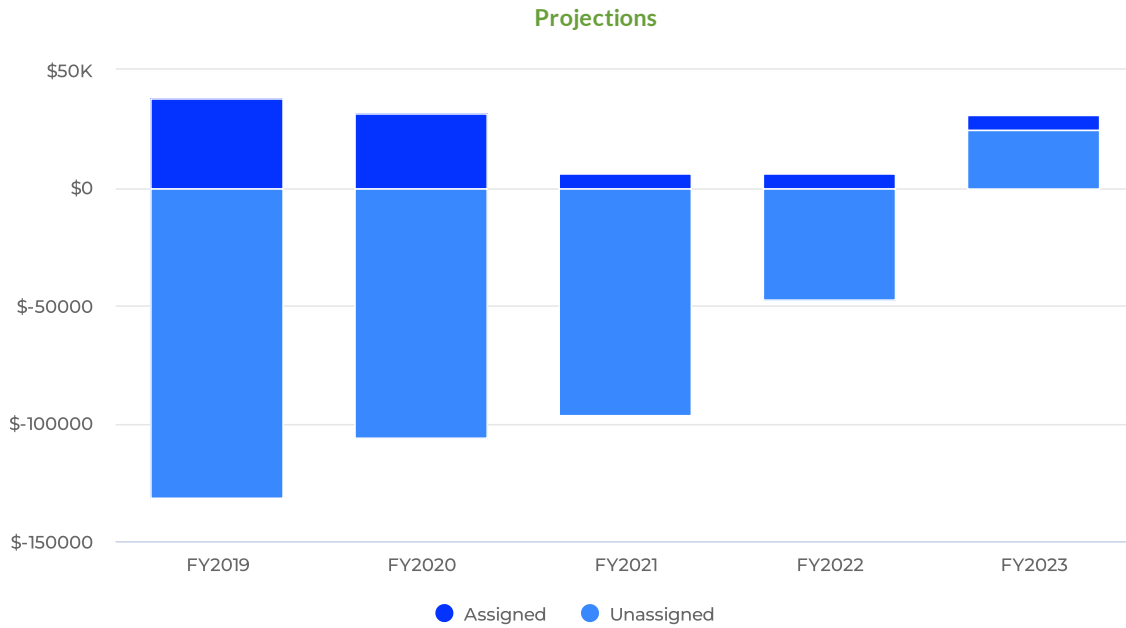


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Debt Service and Capital	\$111,746	\$107,402	\$107,402	\$43,639	\$107,402	\$138,371
Total Expense Objects:	\$111,746	\$107,402	\$107,402	\$43,639	\$107,402	\$138,371

Fund Balance

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



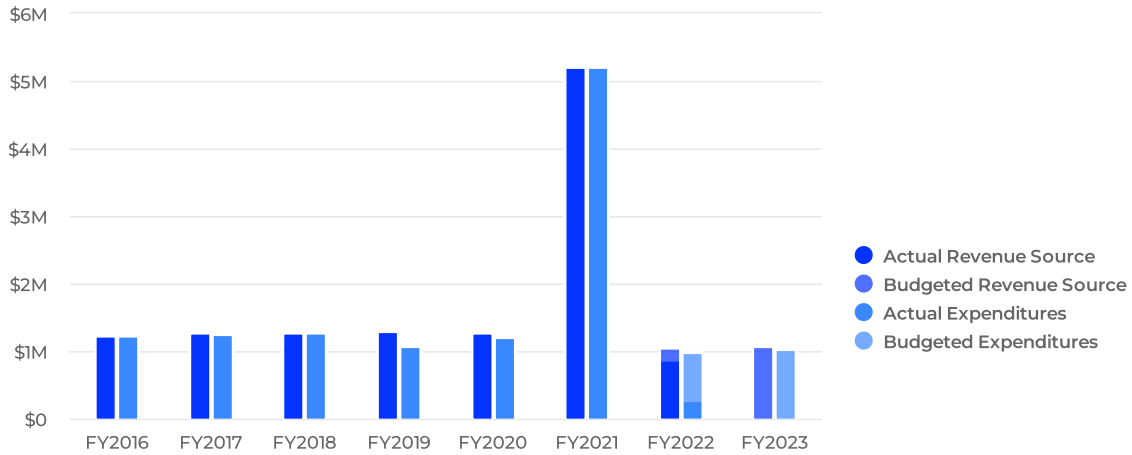
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$-47,615	\$24,689	-151.9%
Assigned	\$6,232	\$6,232	0%
Total Fund Balance:	\$-41,383	\$30,921	-174.7%

Long Term Financial Service Fund

The information provided within summarizes all of the funds the Village administers on an annual basis. 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. Also included are the two utility funds, Bayside Communication Center fund, and Capital Funds.

Summary

The Village of Bayside is projecting \$1.1M of revenue in FY2023, which represents a 2.8% increase over the prior year. Budgeted expenditures are projected to increase by 4.9% or \$48.74K to \$1.05M in FY2023.



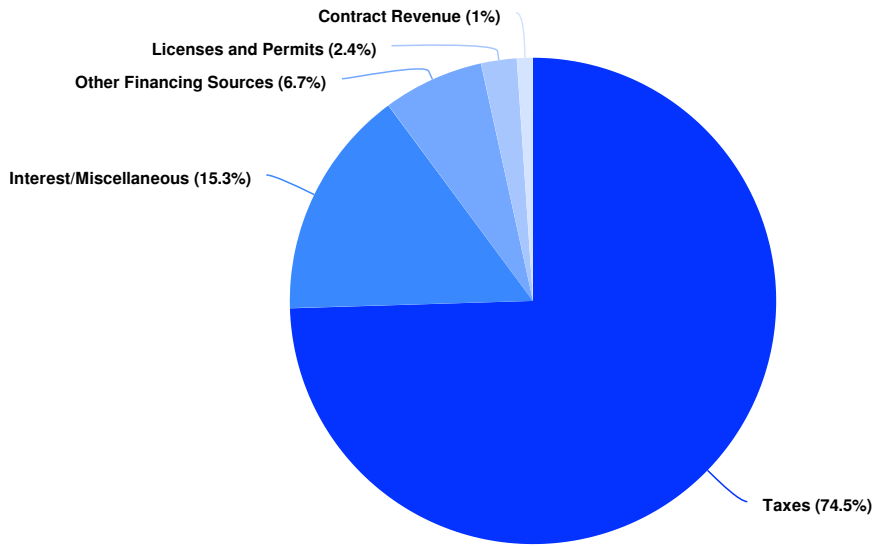
Goals

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

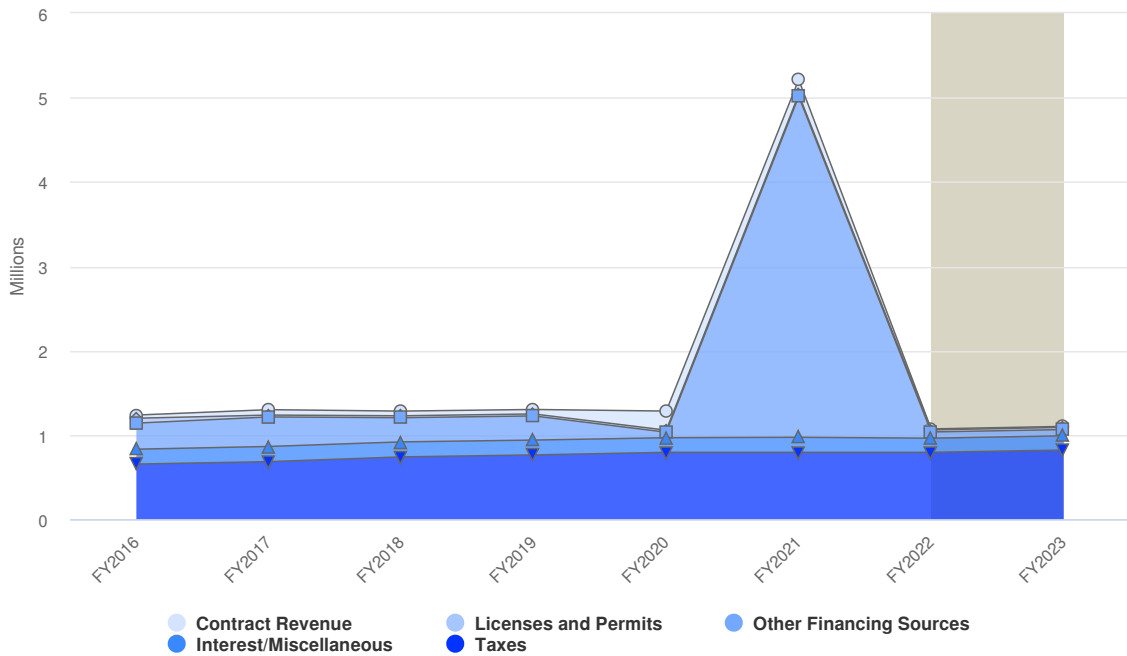
Revenues by Source

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 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

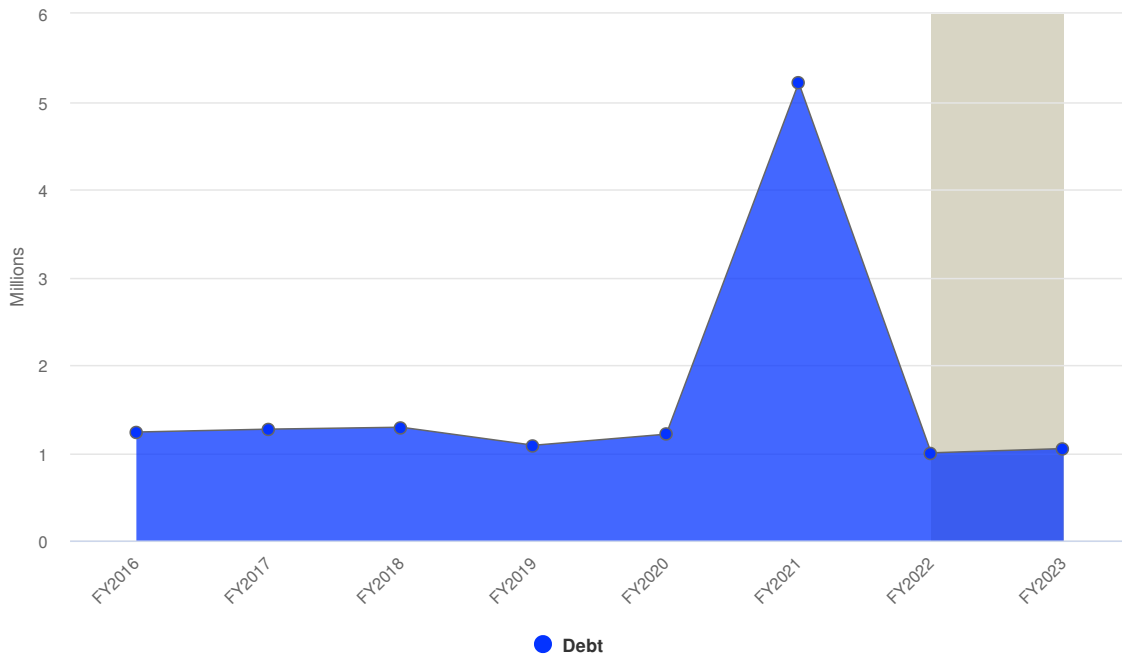


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Taxes	\$792,089	\$792,089	\$792,089	\$792,089	\$792,089	\$819,601
Total Taxes:	\$792,089	\$792,089	\$792,089	\$792,089	\$792,089	\$819,601
Licenses and Permits						
Cell Tower Allocation	\$24,261	\$24,260	\$24,260	\$10,615	\$26,244	\$26,244
Total Licenses and Permits:	\$24,261	\$24,260	\$24,260	\$10,615	\$26,244	\$26,244
Interest/Miscellaneous						
Interest	\$2,739	\$500	\$500	\$0	\$0	\$0
Misc Revenue	\$5,173	\$0	\$0	\$0	\$0	\$0
NSFD Receipts	\$170,515	\$167,315	\$167,315	\$3,658	\$170,973	\$168,796
Total Interest/Miscellaneous:	\$178,426	\$167,815	\$167,815	\$3,658	\$170,973	\$168,796
Contract Revenue						
Fox Point - Dispatch	\$159,705	\$0	\$0	\$0	\$0	\$0
B Series Bond Admin Fee	\$14,525	\$11,541	\$11,541	\$0	\$11,541	\$11,541
Total Contract Revenue:	\$174,230	\$11,541	\$11,541	\$0	\$11,541	\$11,541
Other Financing Sources						
Proceeds of Long term Debt	\$3,830,000	\$0	\$0	\$0	\$0	\$0
Proceeds of Premium	\$148,586	\$0	\$0	\$0	\$0	\$0
Transfer from Stormwater	\$64,430	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Other Financing Sources:	\$4,043,016	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598
Total Revenue Source:	\$5,212,022	\$1,069,796	\$1,069,796	\$880,453	\$1,074,938	\$1,099,780

Expenditures by Function

Budgeted and Historical Expenditures by Function



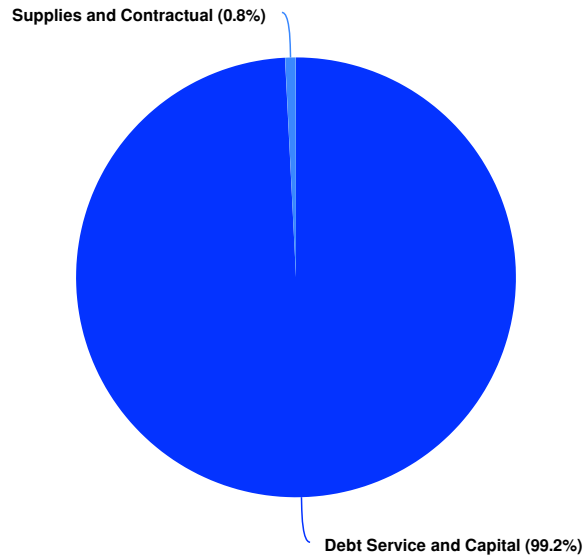
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Debt						
MADACC	\$2,012	\$1,784	\$1,784	\$0	\$1,784	\$1,788
Benefit Administration	\$0	\$1,400	\$1,400	\$0	\$1,400	\$0
Payment to Escrow Agent	\$3,148,752	\$0	\$0	\$1,800	\$6,500	\$6,500
2021A General Obligation	\$0	\$125,000	\$125,000	\$0	\$145,000	\$155,000
NSFD Station #5	\$160,000	\$160,000	\$160,000	\$0	\$160,000	\$165,000
Fox Point Dispatch	\$2,353	\$0	\$0	\$0	\$0	\$0
Unfunded Liability Principal	\$26,000	\$27,373	\$27,373	\$27,373	\$27,373	\$31,697
2010 General Obligation	\$975,200	\$0	\$0	\$0	\$0	\$0
2014 General Obligation	\$455,000	\$330,000	\$330,000	\$130,000	\$350,000	\$0
2016 General Obligation	\$0	\$130,000	\$130,000	\$0	\$130,000	\$135,000
2018 General Obligation	\$70,000	\$35,000	\$35,000	\$35,000	\$35,000	\$55,000
Interest on Bond	\$257,190	\$165,037	\$165,037	\$87,807	\$165,037	\$165,778
Unfunded Liability Interest	\$4,466	\$3,093	\$3,093	\$3,093	\$3,093	\$1,664

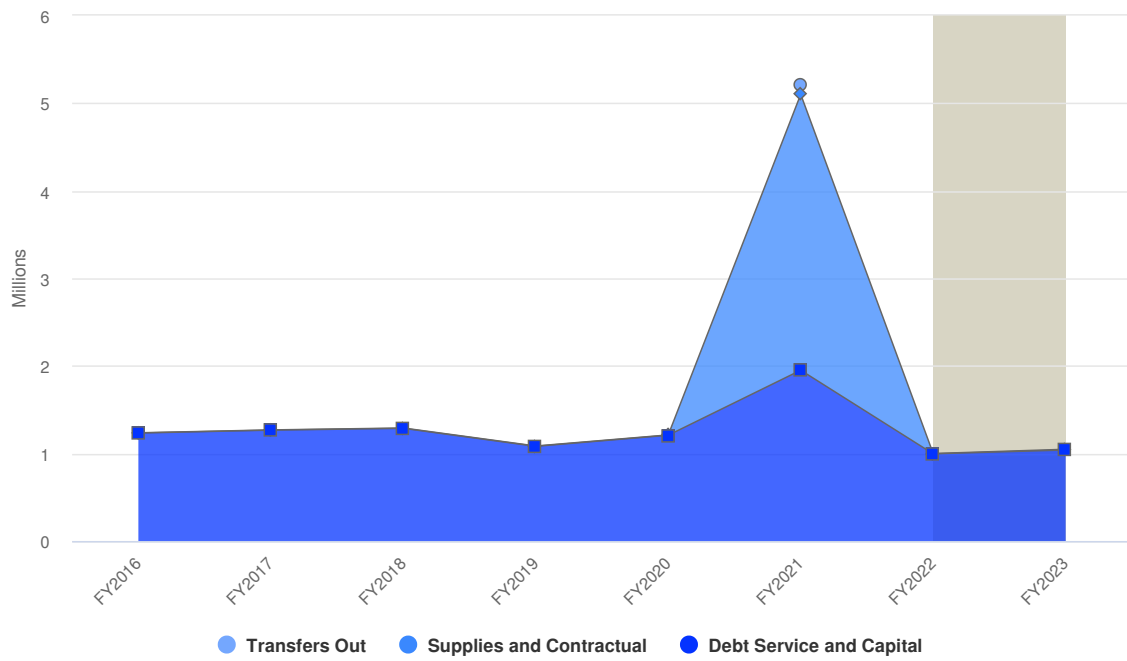
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
2021B General Obligation	\$0	\$20,000	\$20,000	\$0	\$20,000	\$330,000
Debt Issuance Costs	\$112,838	\$0	\$0	\$0	\$0	\$0
Total Debt:	\$5,213,811	\$998,687	\$998,687	\$285,073	\$1,045,187	\$1,047,427
Total Expenditures:	\$5,213,811	\$998,687	\$998,687	\$285,073	\$1,045,187	\$1,047,427

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

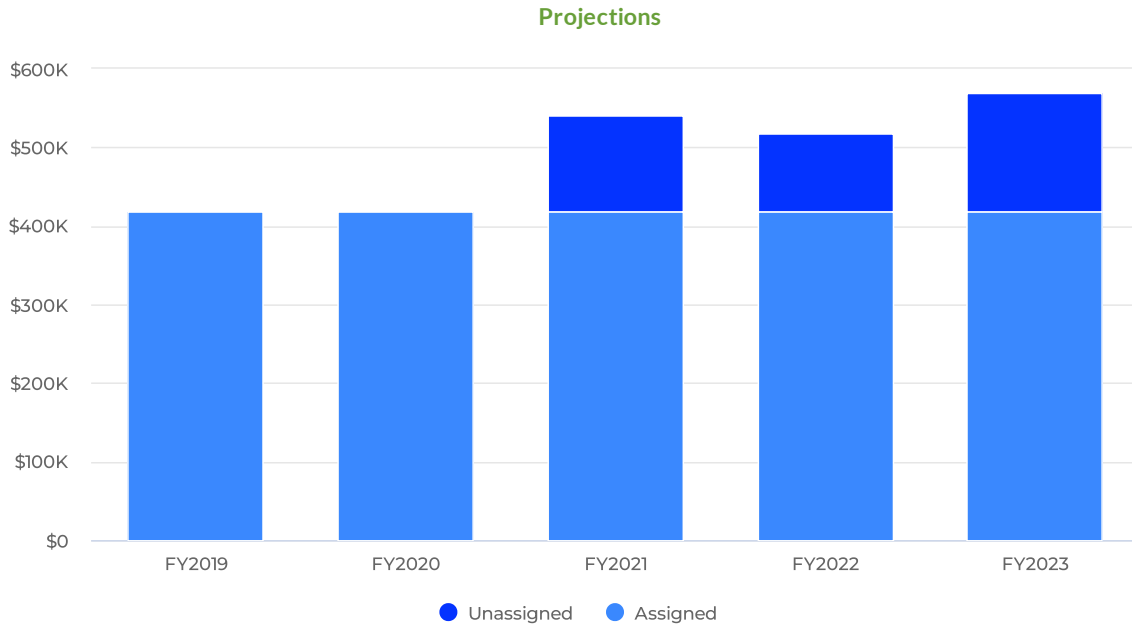


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Supplies and Contractual	\$3,150,764	\$3,184	\$3,184	\$1,800	\$9,684	\$8,288
Debt Service and Capital	\$1,950,208	\$995,503	\$995,503	\$283,273	\$1,035,503	\$1,039,139
Transfers Out	\$112,838	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$5,213,811	\$998,687	\$998,687	\$285,073	\$1,045,187	\$1,047,427

Fund Balance

Over the course of 15 years, the Village has made a concerted effort to specifically designate fund balance and reduce undesigned 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.



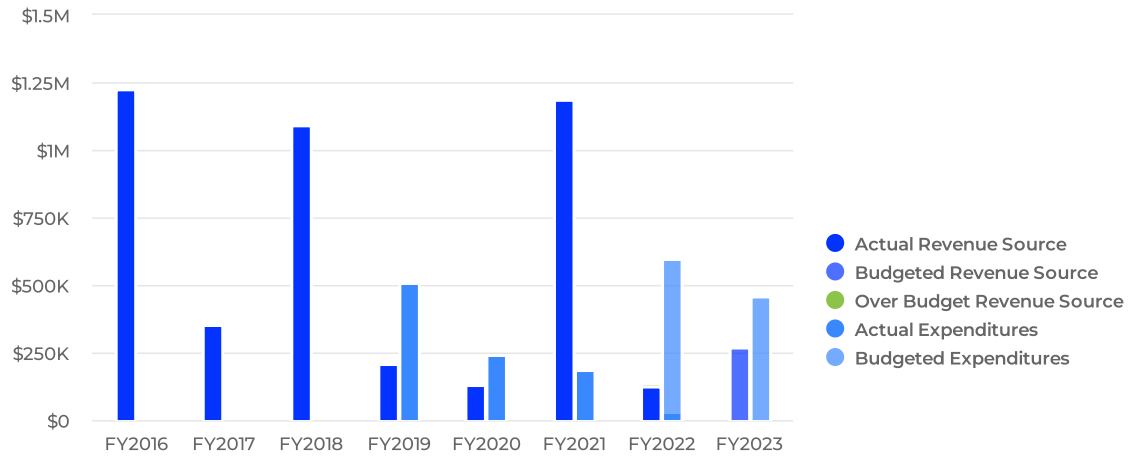
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$98,173	\$150,526	53.3%
Assigned	\$418,876	\$418,876	0%
Total Fund Balance:	\$517,049	\$569,402	10.1%

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 \$271K of revenue in FY2023, which represents a 108% increase over the prior year. Budgeted expenditures are projected to decrease by 22.9% or \$137K to \$462.5K in FY2023.



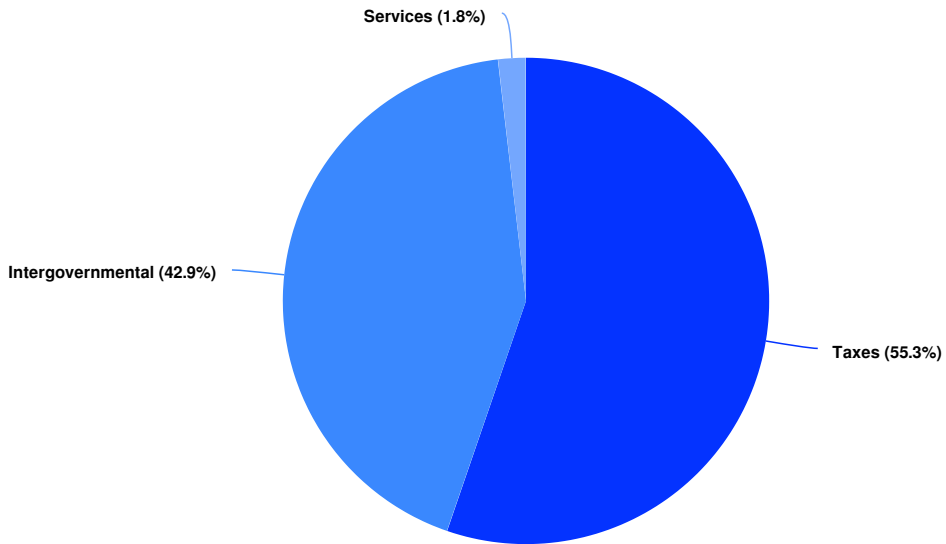
2023 Goals

1. 2023 street resurfacing project.
2. Replace UTV.
3. Upgrade Brown Deer Road crosswalks at Regent Road and Pelham Parkway.
4. Install electrical vehicle charging stations at Village Hall.
5. Update Village street signs.

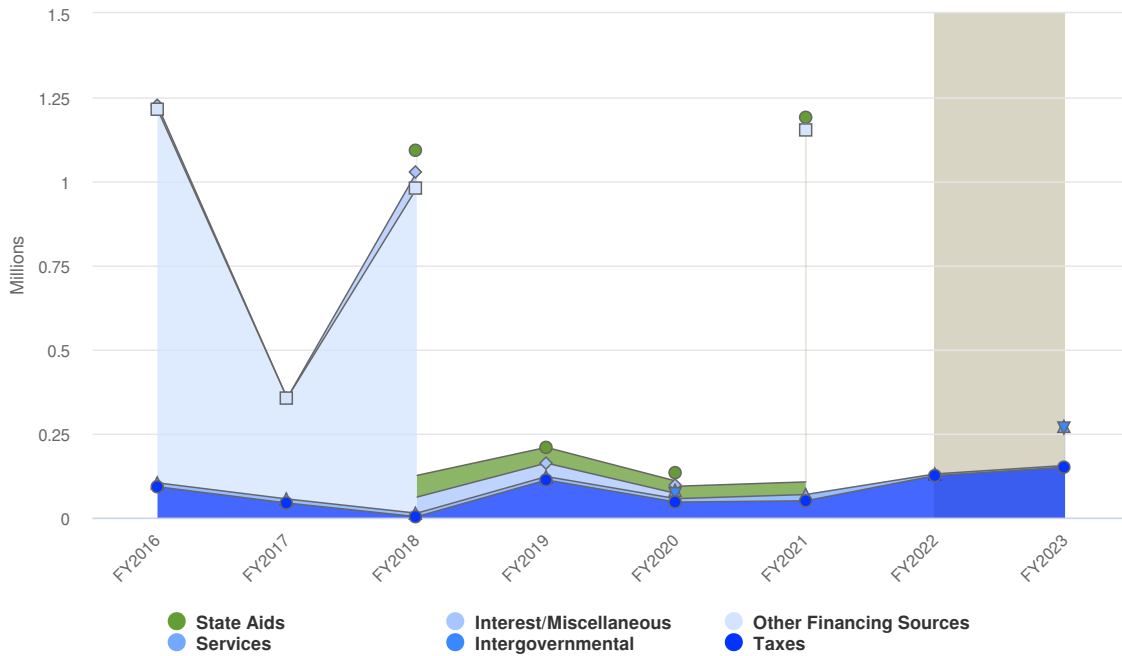
Revenues by Source

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

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source

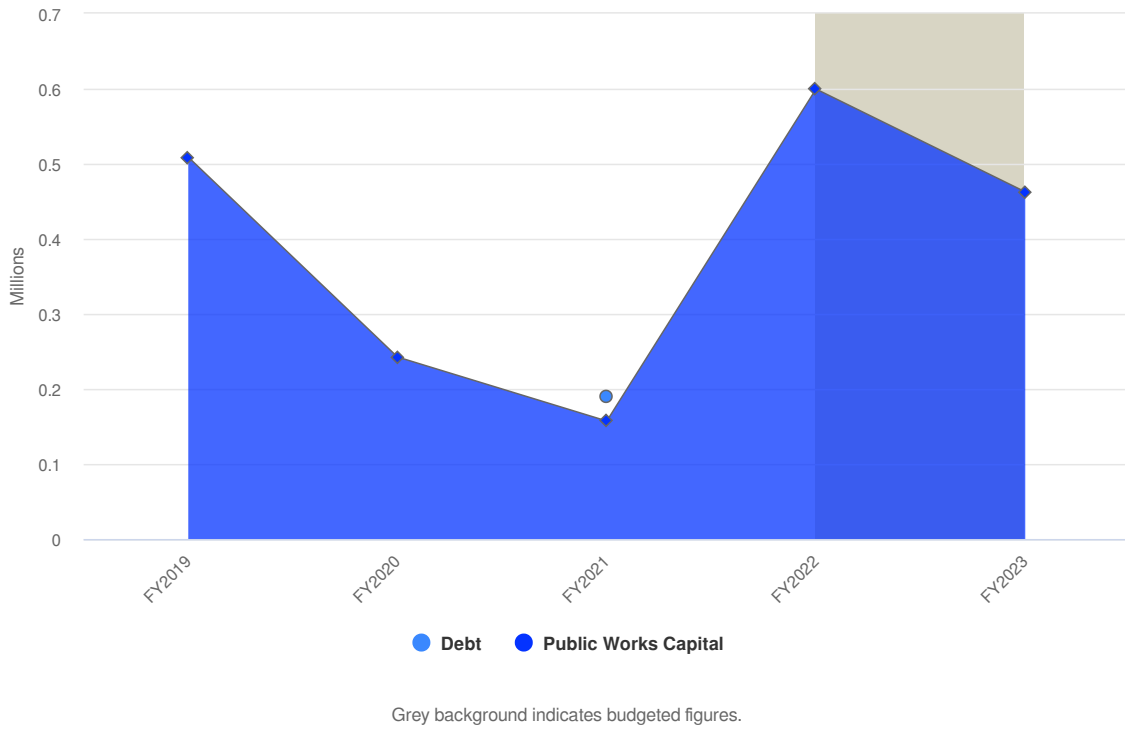


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Taxes	\$50,000	\$125,000	\$125,000	\$125,000	\$125,000	\$150,000
Total Taxes:	\$50,000	\$125,000	\$125,000	\$125,000	\$125,000	\$150,000
Intergovernmental						
Intergovernmental Grants	\$0	\$0	\$0	\$0	\$0	\$116,400
Total Intergovernmental:	\$0	\$0	\$0	\$0	\$0	\$116,400
State Aids						
State Transportation Aid	\$37,548	\$0	\$0	\$0	\$0	\$0
Total State Aids:	\$37,548	\$0	\$0	\$0	\$0	\$0
Services						
Garbage Container Fees	\$18,615	\$5,000	\$5,000	\$13,000	\$13,000	\$5,000
Total Services:	\$18,615	\$5,000	\$5,000	\$13,000	\$13,000	\$5,000
Other Financing Sources						
Proceeds Of Long-Term Debt	\$1,015,000	\$0	\$0	\$0	\$0	\$0
Proceeds Of Premium	\$69,371	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources:	\$1,084,371	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$1,190,534	\$130,000	\$130,000	\$138,000	\$138,000	\$271,400

Expenditures by Function

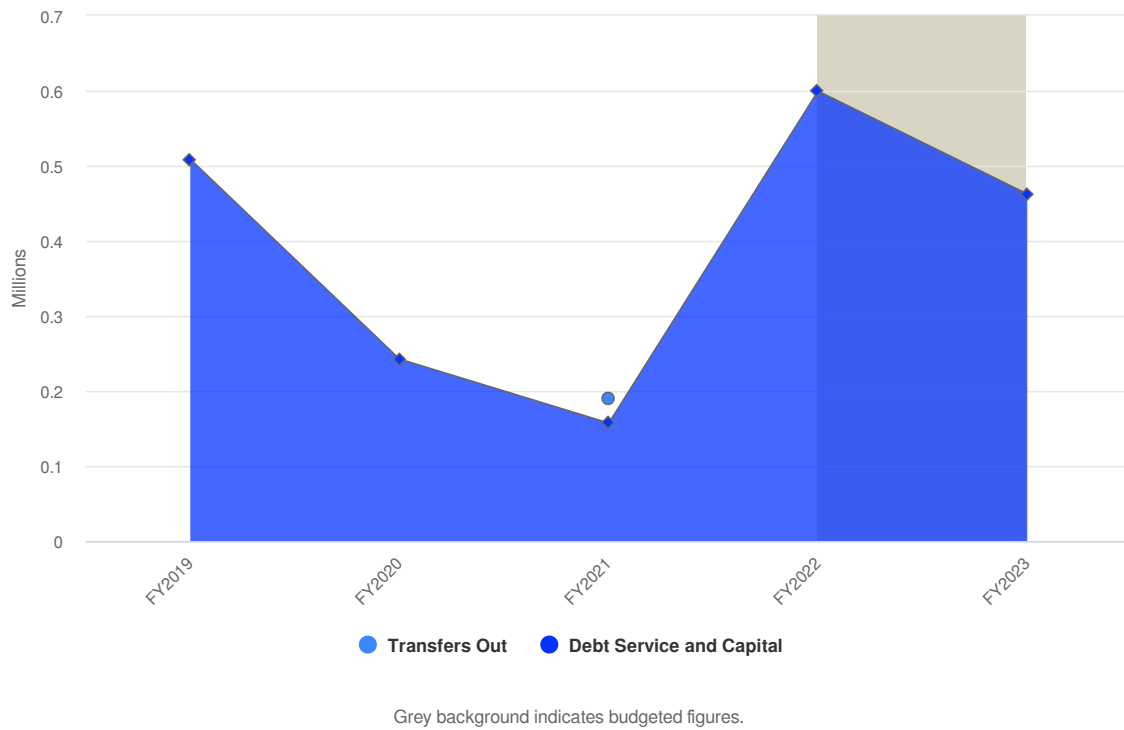
Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Public Works Capital						
Capital Projects	\$157,201	\$550,000	\$550,000	\$24,783	\$550,000	\$301,501
Capital Equipment	\$0	\$49,500	\$49,500	\$9,673	\$49,500	\$161,000
Total Public Works Capital:	\$157,201	\$599,500	\$599,500	\$34,456	\$599,500	\$462,501
Debt						
Debt Issuance Costs	\$32,419	\$0	\$0	\$0	\$0	\$0
Total Debt:	\$32,419	\$0	\$0	\$0	\$0	\$0
Total Expenditures:	\$189,620	\$599,500	\$599,500	\$34,456	\$599,500	\$462,501

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

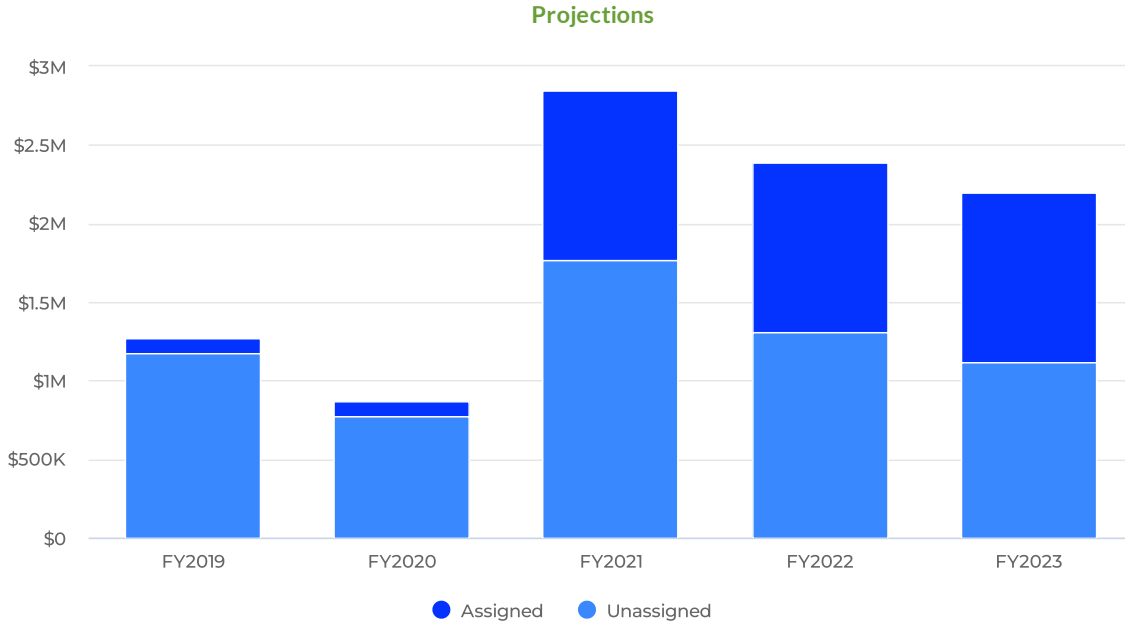


Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Debt Service and Capital						
Capital Projects	\$157,201	\$550,000	\$550,000	\$24,783	\$550,000	\$301,501
Capital Equipment	\$0	\$49,500	\$49,500	\$9,673	\$49,500	\$161,000
Total Debt Service and Capital:	\$157,201	\$599,500	\$599,500	\$34,456	\$599,500	\$462,501
Transfers Out						
Debt Issuance Costs	\$32,419	\$0	\$0	\$0	\$0	\$0
Total Transfers Out:	\$32,419	\$0	\$0	\$0	\$0	\$0
Total Expense Objects:	\$189,620	\$599,500	\$599,500	\$34,456	\$599,500	\$462,501

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.



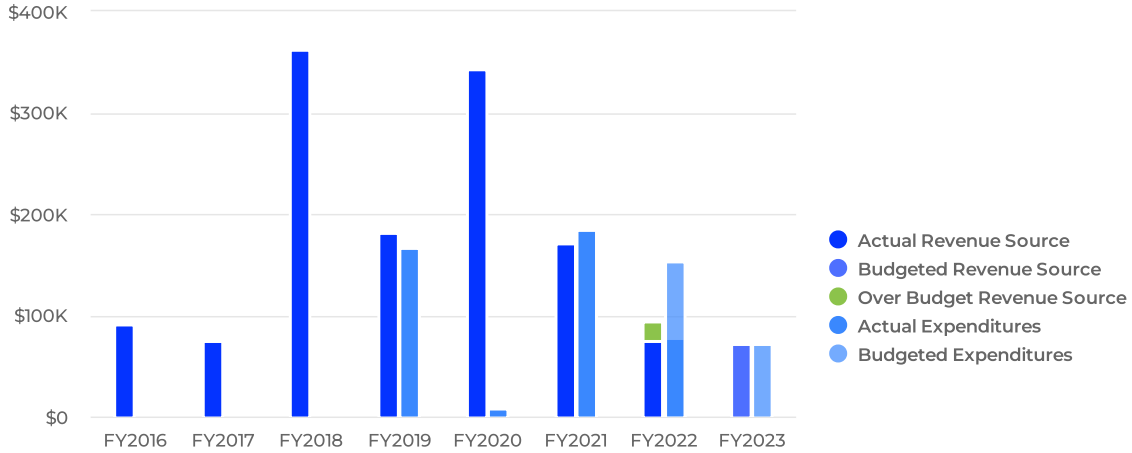
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$1,310,251	\$1,119,150	-14.6%
Assigned	\$1,077,808	\$1,077,808	0%
Total Fund Balance:	\$2,388,059	\$2,196,958	-8%

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 \$73K of revenue in FY2023, which represents a 2.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 73.0% or \$205K to \$73K in FY2023.

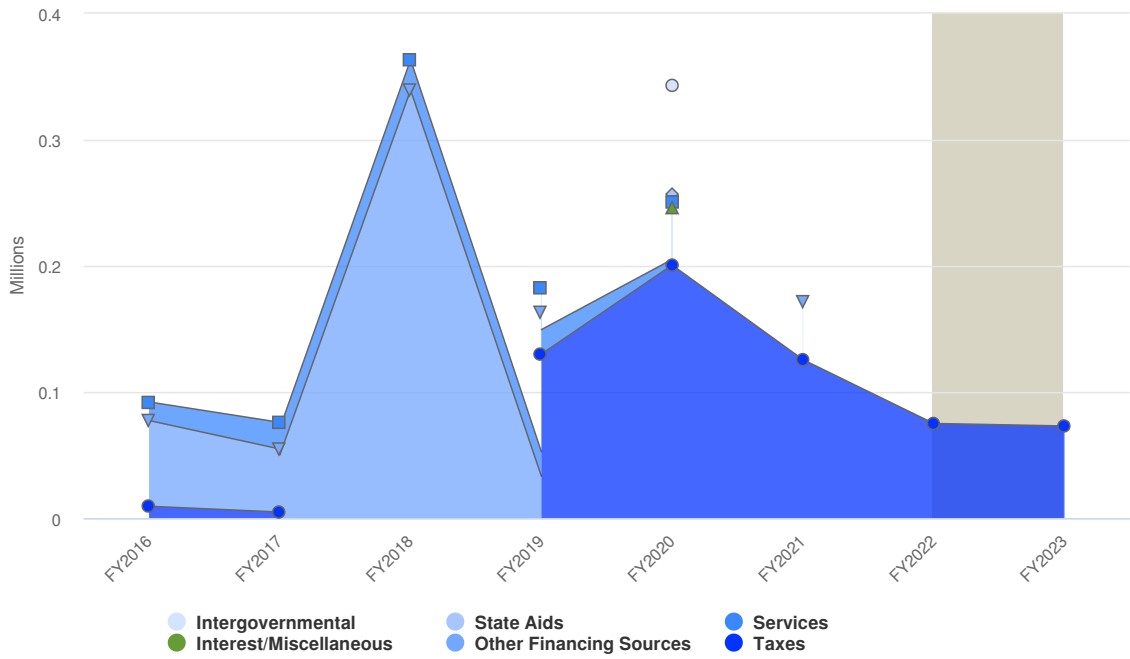


Goals

1. Fund GASB 45 OPEB Liability.

Revenues by Source

Budgeted and Historical 2023 Revenues by Source



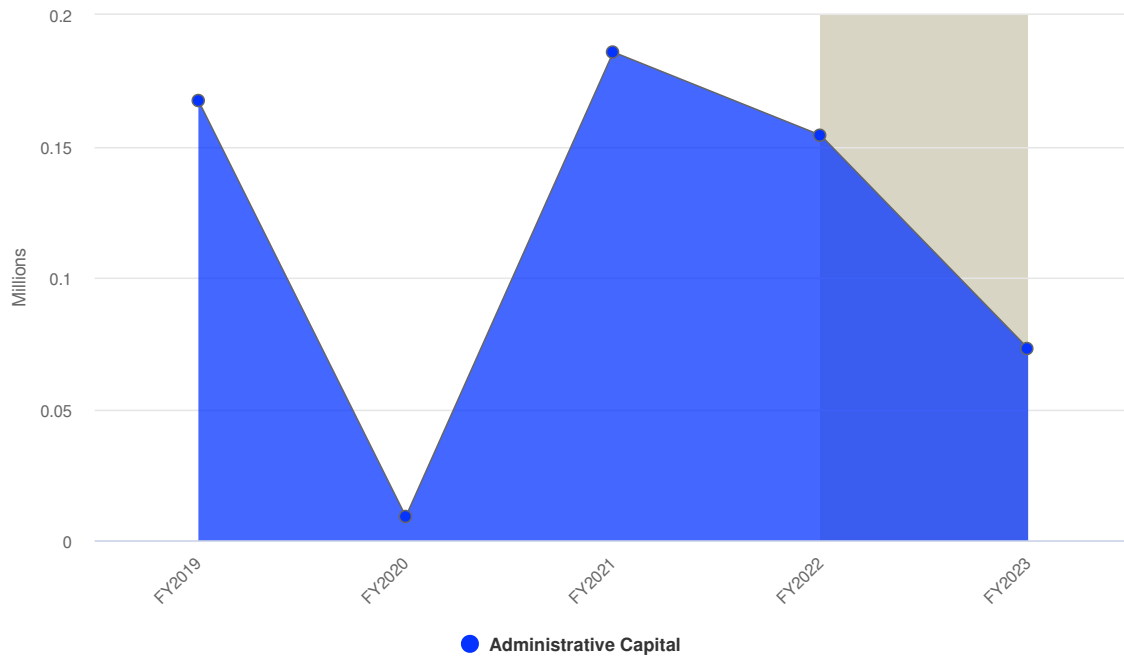
Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Taxes	\$125,602	\$75,000	\$75,000	\$75,000	\$75,000	\$73,000
Total Taxes:	\$125,602	\$75,000	\$75,000	\$75,000	\$75,000	\$73,000
State Aids						
Grants	\$0	\$0	\$0	\$7,958	\$7,958	\$0
Total State Aids:	\$0	\$0	\$0	\$7,958	\$7,958	\$0
Services						
Community Event Donations	\$0	\$0	\$0	\$2,017	\$2,017	\$0
Total Services:	\$0	\$0	\$0	\$2,017	\$2,017	\$0
Interest/Miscellaneous						
Miscellaneous Revenue	\$0	\$0	\$0	\$8,832	\$18,832	\$0
Insurance Awards/Dividends	\$0	\$0	\$0	\$1,333	\$1,333	\$0
Total Interest/Miscellaneous:	\$0	\$0	\$0	\$10,165	\$20,165	\$0
Other Financing Sources						

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Transfer from General Fund	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources:	\$46,000	\$0	\$0	\$0	\$0	\$0
Total Revenue Source:	\$171,602	\$75,000	\$75,000	\$95,140	\$105,140	\$73,000

Expenditures by Function

Budgeted and Historical Expenditures by Function

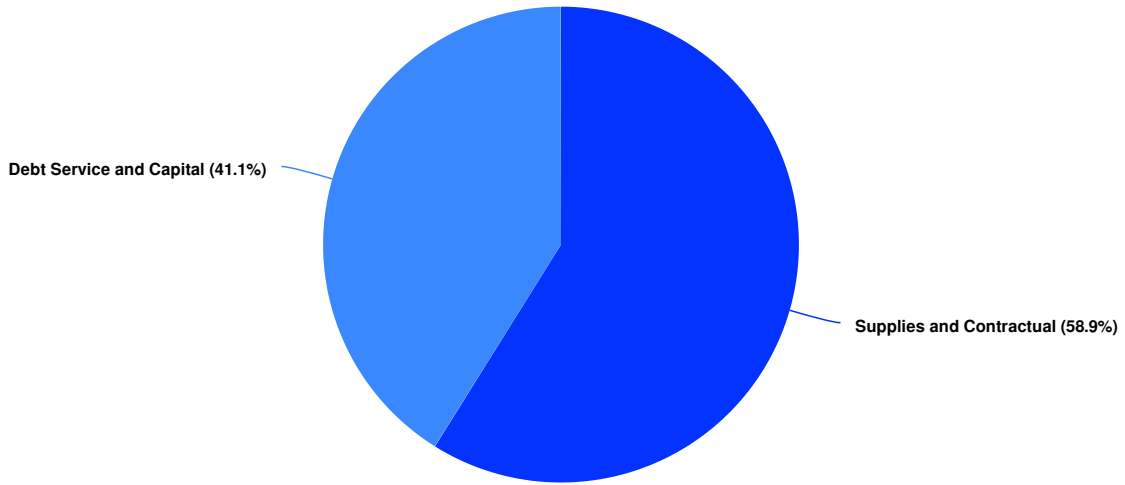


Grey background indicates budgeted figures.

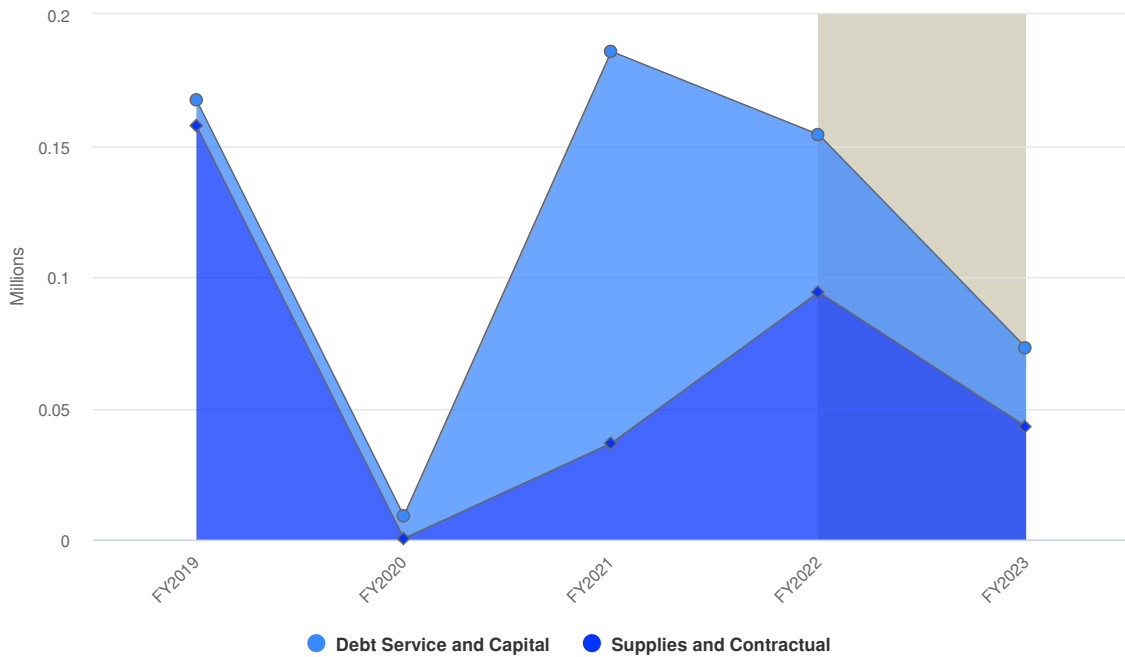
Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Administrative Capital						
GASB 45 Obligations	\$36,678	\$94,189	\$86,689	\$0	\$16,000	\$43,000
Capital Projects	\$149,179	\$10,000	\$130,000	\$53,184	\$60,552	\$0
Capital Equipment	\$0	\$50,000	\$61,500	\$25,963	\$50,000	\$30,000
Total Administrative Capital:	\$185,857	\$154,189	\$278,189	\$79,147	\$126,552	\$73,000
Total Expenditures:	\$185,857	\$154,189	\$278,189	\$79,147	\$126,552	\$73,000

Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type

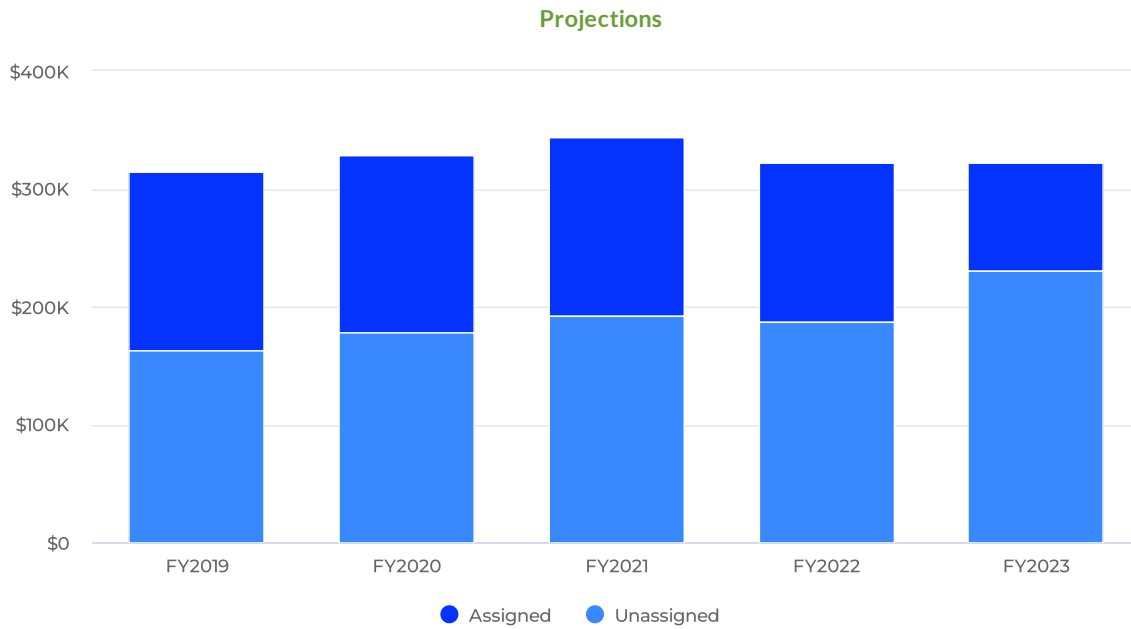


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Supplies and Contractual	\$36,678	\$94,189	\$86,689	\$0	\$16,000	\$43,000
Debt Service and Capital	\$149,179	\$60,000	\$191,500	\$79,147	\$110,552	\$30,000
Total Expense Objects:	\$185,857	\$154,189	\$278,189	\$79,147	\$126,552	\$73,000

Fund Balance

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



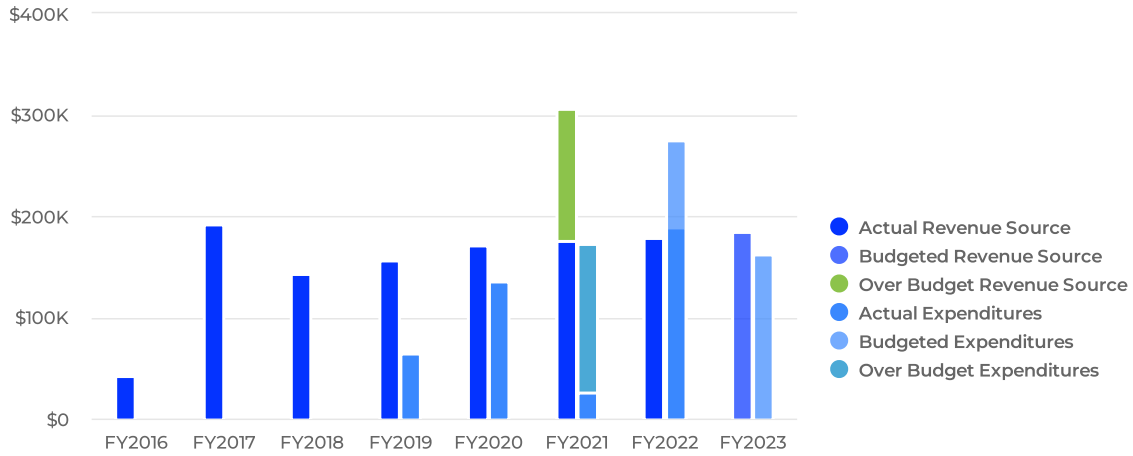
	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$187,230	\$230,230	23%
Assigned	\$134,891	\$91,891	-31.9%
Total Fund Balance:	\$322,121	\$322,121	0%

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 \$184.5K of revenue in FY2023, which represents a 3% increase over the prior year. Budgeted expenditures are projected to decrease by 65.7% or \$312K to \$163K in FY2023.



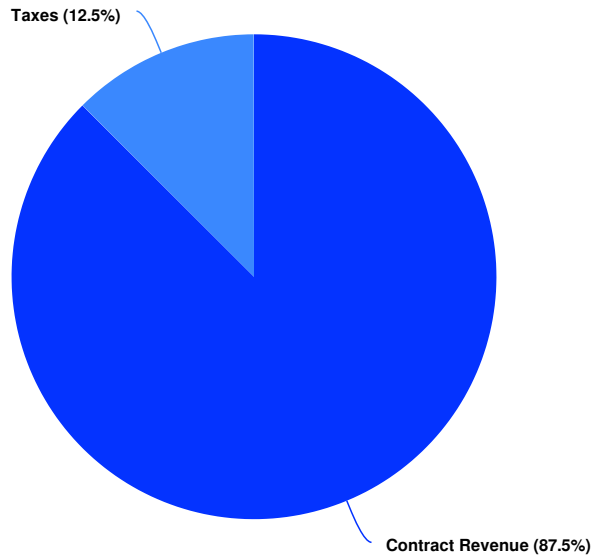
Goals

1. Implement mobile dispatch station laptops.
2. Implement enterprise security remediation or recommendations.
3. Implement NG 911 ESINET/ INTRADO equipment.
4. Install new host server.

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 2023 Revenues by Source



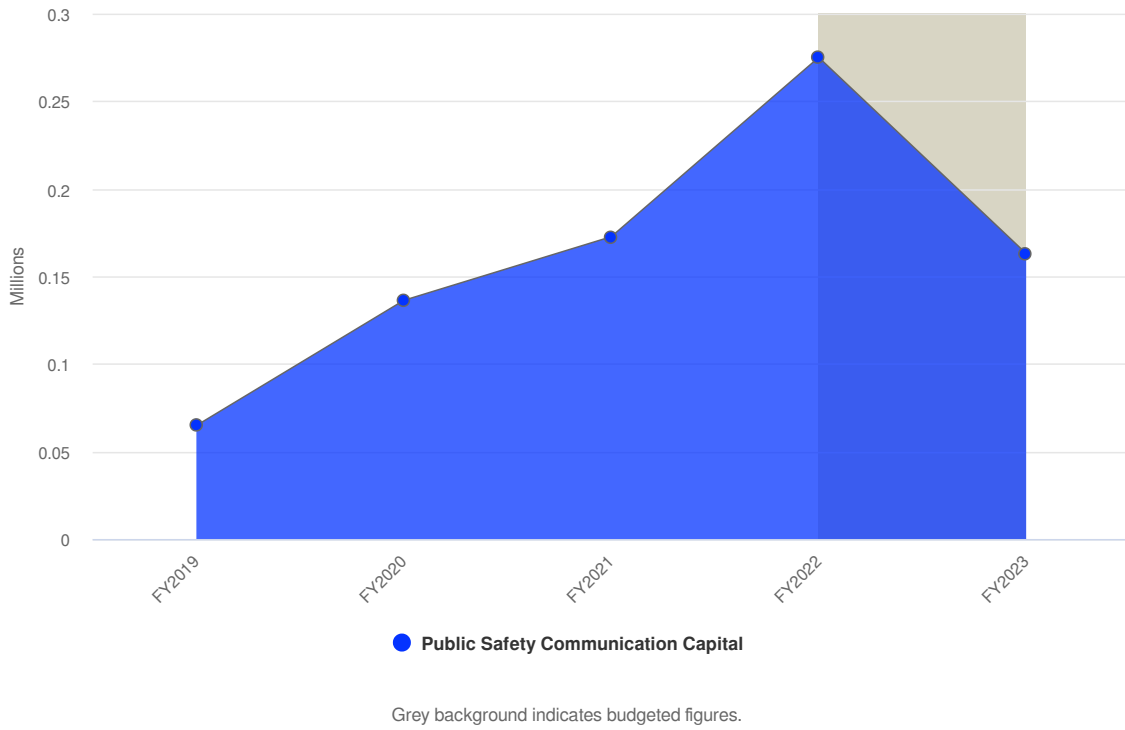
Budgeted and Historical 2023 Revenues by Source



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Revenue Source						
Taxes						
Property Taxes	\$21,962	\$22,395	\$22,395	\$22,395	\$22,395	\$23,067
Total Taxes:	\$21,962	\$22,395	\$22,395	\$22,395	\$22,395	\$23,067
Intergovernmental						
Intergovernmental Grants	\$131,198	\$0	\$0	\$0	\$0	\$0
Total Intergovernmental:	\$131,198	\$0	\$0	\$0	\$0	\$0
Contract Revenue						
Contract Revenue	\$153,735	\$156,765	\$156,765	\$156,765	\$156,765	\$161,469
Total Contract Revenue:	\$153,735	\$156,765	\$156,765	\$156,765	\$156,765	\$161,469
Total Revenue Source:	\$306,895	\$179,160	\$179,160	\$179,160	\$179,160	\$184,536

Expenditures by Function

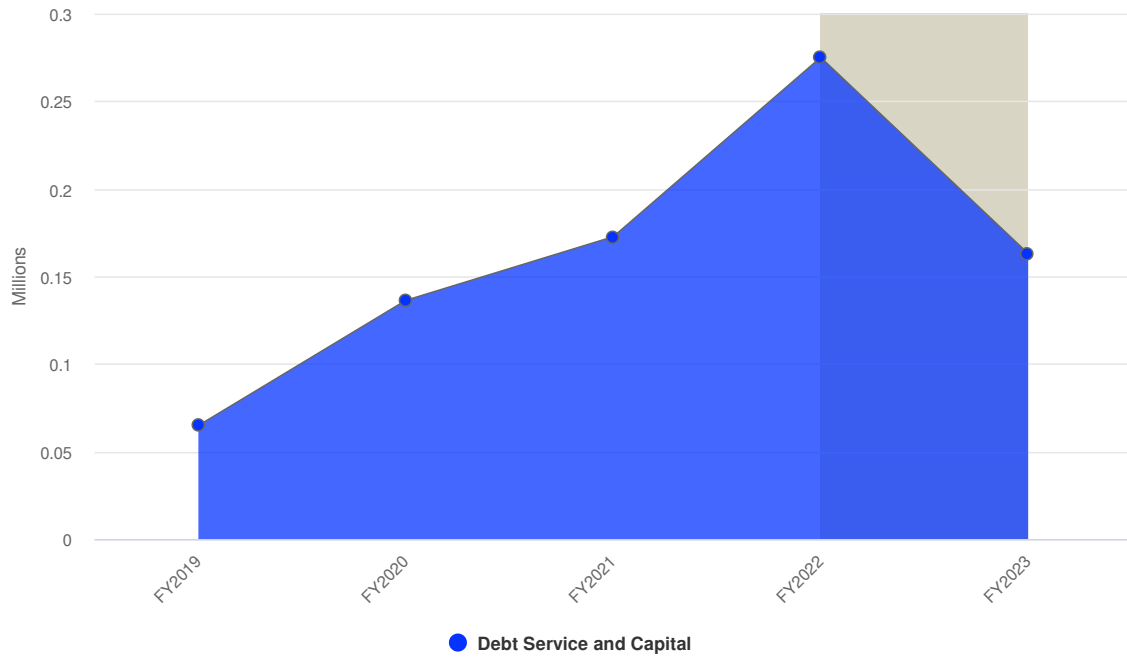
Budgeted and Historical Expenditures by Function



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expenditures						
Public Safety Communication Capital						
Capital Projects	\$140,318	\$174,000	\$174,000	\$181,122	\$174,000	\$128,000
Capital Equipment	\$32,298	\$101,000	\$301,000	\$8,393	\$101,000	\$35,000
Total Public Safety Communication Capital:	\$172,616	\$275,000	\$475,000	\$189,515	\$275,000	\$163,000
Total Expenditures:	\$172,616	\$275,000	\$475,000	\$189,515	\$275,000	\$163,000

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

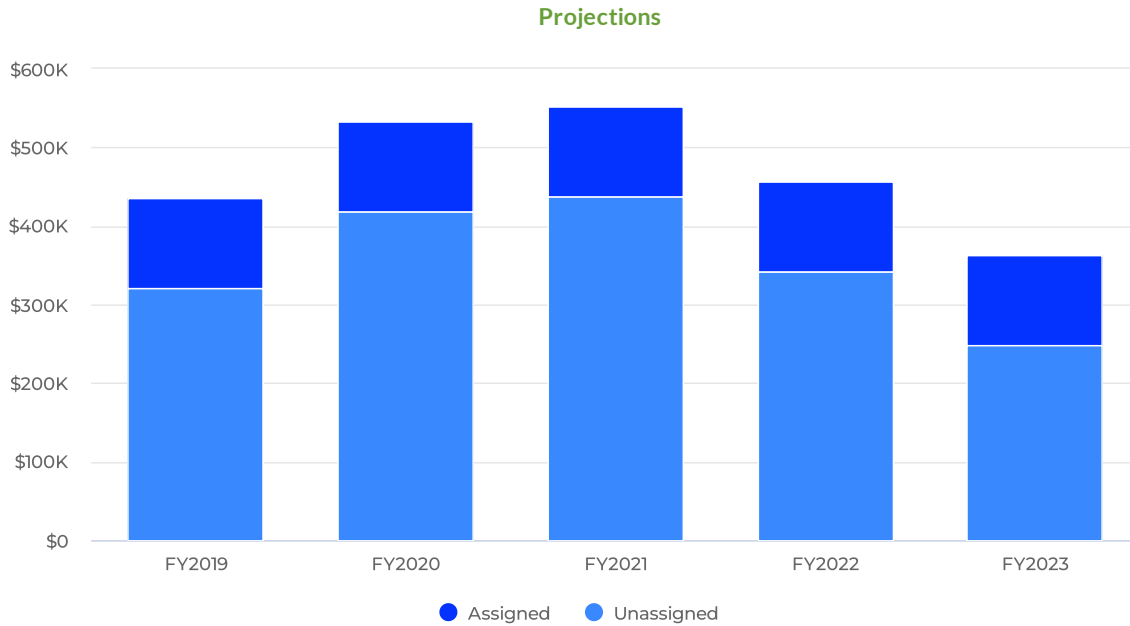


Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted
Expense Objects						
Debt Service and Capital						
Capital Projects	\$140,318	\$174,000	\$174,000	\$181,122	\$174,000	\$128,000
Capital Equipment	\$32,298	\$101,000	\$301,000	\$8,393	\$101,000	\$35,000
Total Debt Service and Capital:	\$172,616	\$275,000	\$475,000	\$189,515	\$275,000	\$163,000
Total Expense Objects:	\$172,616	\$275,000	\$475,000	\$189,515	\$275,000	\$163,000

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.



	FY2022	FY2023	% Change
Fund Balance	-	-	
Unassigned	\$341,556	\$248,238	-27.3%
Assigned	\$114,854	\$114,854	0%
Total Fund Balance:	\$456,410	\$363,092	-20.4%

FUNDING SOURCES

Funding Sources Summary

The 2023 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 43.2% of total Village revenue sources. The amount of the property tax levy for 2023 has increased slightly. The overall property tax levy is \$4,790,251. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits.

Since 2012, the overall property tax levy has increased 9.36%. The Consumer Price Index increase during that time was 26.47%. The General Fund property tax levy is 69% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.

The Village, along with all WI 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.

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

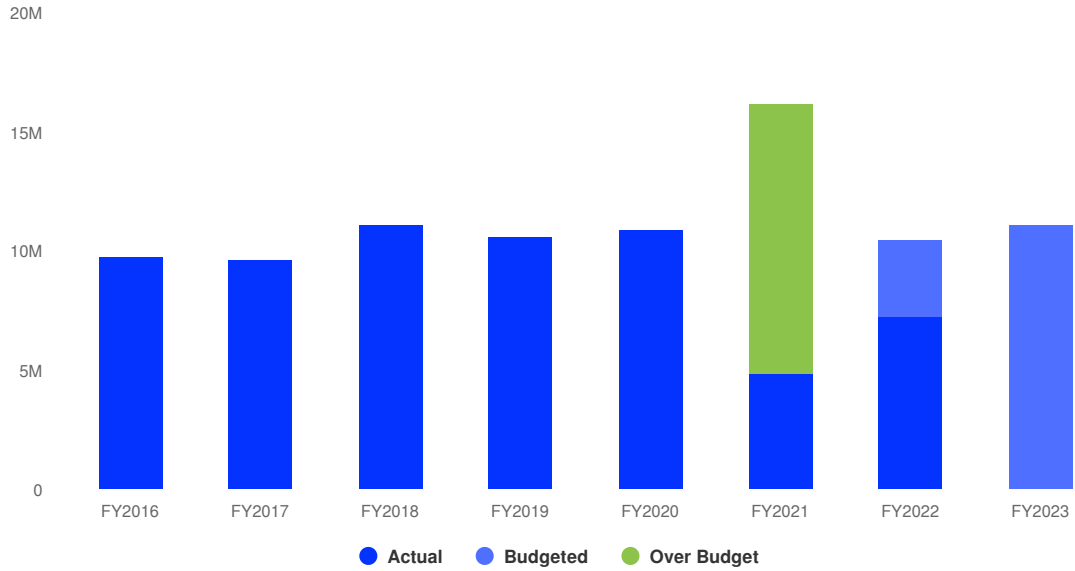
- State Transportation Aid is the largest state aid source of general fund revenue at 8.1%. The 2023 anticipated allocation is \$372,627. This is a \$41,403 (-10%) decrease from the 2022 amount received.
- The State funding provision for expenditure restraint is \$60,298 or 1.3% of general fund revenue. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for \$78,789 or 1.7% of the Village's revenue. These revenues are based on a formula that considers per capita and aid-able revenue factors.

Overall, State Aids continue to decrease in real dollars and further do not take into account for any type of inflation or cost increases.

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. 87.5% 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 \$381,230 or 8.3% of general fund revenue 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. Funding sources and revenues are further detailed within.

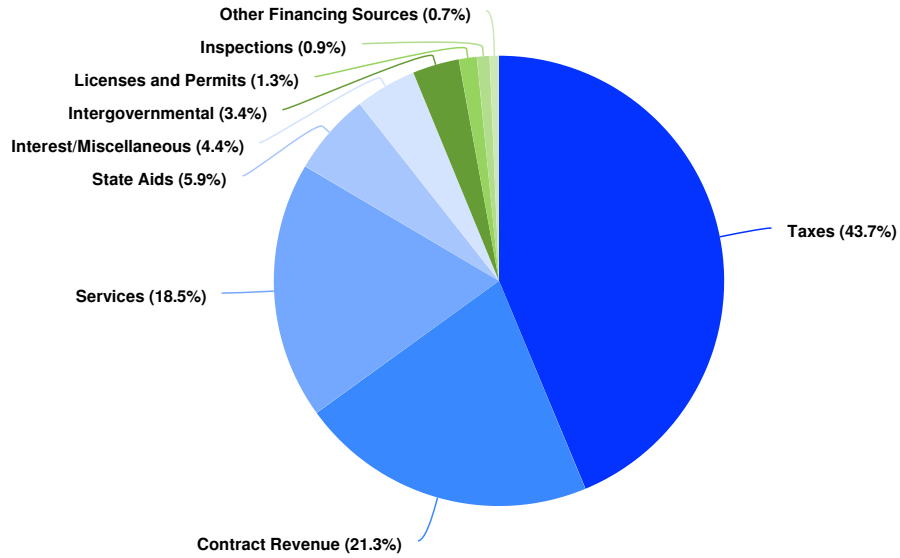
\$11,090,981 \$658,785
(6.31% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual

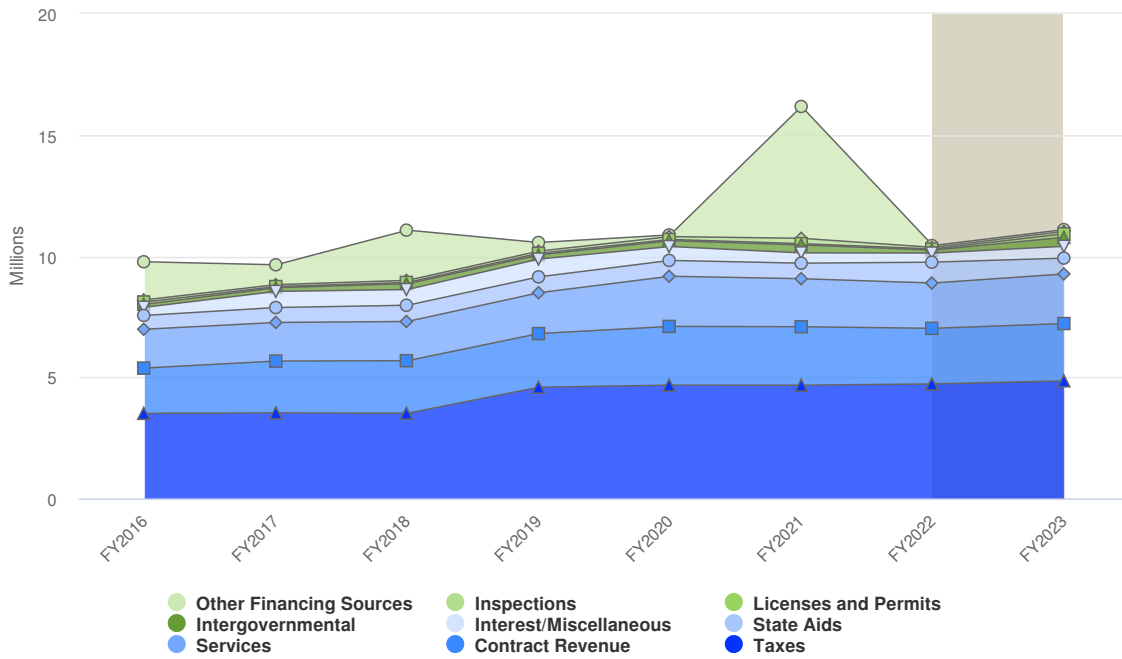


Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source								
Taxes								
Property Taxes	10-00000-41100	\$3,226,561	\$3,239,467	\$3,239,467	\$2,540,345	\$3,239,467	\$3,325,474	2.7%
Interest on Delinquent Taxes	10-00000-41300	\$11,493	\$12,000	\$12,000	\$10,852	\$10,900	\$12,000	0%
Payment in Lieu of Taxes	10-00000-41500	\$46,402	\$47,036	\$47,036	\$14,526	\$47,036	\$48,290	2.7%
Property Tax	26-00000-41100	\$297,783	\$303,653	\$303,653	\$303,653	\$303,653	\$313,023	3.1%
Property Taxes	30-00000-41100	\$792,089	\$792,089	\$792,089	\$792,089	\$792,089	\$819,601	3.5%
Police Property Taxes	40-00000-41100	\$71,480	\$67,066	\$67,066	\$67,066	\$67,066	\$40,000	-40.4%
Fire & Rescue Property Tax	40-00000-41130	\$28,711	\$40,336	\$40,336	\$40,336	\$40,336	\$46,086	14.3%

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Property Taxes	41-00000-41100	\$50,000	\$125,000	\$125,000	\$125,000	\$125,000	\$150,000	20%
Property Taxes	42-00000-41100	\$125,602	\$75,000	\$75,000	\$75,000	\$75,000	\$73,000	-2.7%
Property Taxes	46-00000-41100	\$21,962	\$22,395	\$22,395	\$22,395	\$22,395	\$23,067	3%
Total Taxes:		\$4,672,083	\$4,724,042	\$4,724,042	\$3,991,261	\$4,722,942	\$4,850,541	2.7%
Intergovernmental								
Community Development Block Grant	10-00000-43210	\$4,407	\$5,598	\$5,598	\$4,652	\$4,652	\$5,998	7.1%
Public Safety Communication Administration	10-00000-43225	\$97,488	\$99,409	\$99,409	\$99,438	\$99,438	\$102,421	3%
North Shore Library Administration	10-00000-43235	\$19,521	\$19,521	\$19,521	\$19,521	\$19,521	\$19,812	1.5%
Fund 23 TID Administration	10-00000-43240	\$0	\$0	\$0	\$0	\$0	\$15,000	N/A
Intergovernmental Grant	10-00000-43555	\$55,218	\$0	\$0	\$1,331	\$0	\$0	0%
Intergovernmental Grant	20-00000-43210	\$7,899	\$0	\$0	\$0	\$0	\$0	N/A
Intergovernmental Grant	22-00000-43210	\$0	\$0	\$0	\$0	\$0	\$98,652	N/A
Grants	40-00000-43210	\$10	\$0	\$0	\$2,019	\$2,019	\$2,125	N/A
Police Revenue Equipment Sales	40-00000-43215	\$13,065	\$0	\$0	\$0	\$0	\$12,000	N/A
Intergovernmental Grants	41-00000-43710	\$0	\$0	\$0	\$0	\$0	\$116,400	N/A
Intergovernmental Grants	46-00000-43210	\$131,198	\$0	\$0	\$0	\$0	\$0	N/A
Total Intergovernmental:		\$328,804	\$124,528	\$124,528	\$126,961	\$125,630	\$372,408	199.1%
State Aids								

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
State Shared Revenue	10-00000-43410	\$60,296	\$60,297	\$60,297	\$0	\$60,297	\$60,298	0%
Video Service Provider Aid	10-00000-43415	\$14,470	\$14,470	\$14,470	\$0	\$14,470	\$14,470	0%
Recycling Grant	10-00000-43510	\$25,770	\$25,770	\$25,770	\$25,704	\$25,704	\$25,704	-0.3%
Police Enforcement Grant	10-00000-43523	\$0	\$0	\$0	\$0	\$26,000	\$26,000	N/A
Exempt Computer Aid	10-00000-43530	\$15,160	\$15,160	\$15,160	\$0	\$15,160	\$15,160	0%
Personal Property Aid	10-00000-43535	\$1,738	\$1,738	\$1,738	-\$1,738	\$1,738	\$1,738	0%
State Transportation Aid	10-00000-43540	\$389,991	\$415,180	\$415,180	\$207,015	\$415,180	\$415,180	0%
State Highway 32 Connecting Highway Aid	10-00000-43545	\$16,985	\$17,013	\$17,013	\$8,507	\$17,013	\$17,013	0%
Expenditure Restraint Aid	10-00000-43600	\$78,900	\$82,745	\$82,745	\$0	\$82,745	\$78,786	-4.8%
State Transportation Aid	41-00000-43540	\$37,548	\$0	\$0	\$0	\$0	\$0	N/A
Grants	42-00000-43700	\$0	\$0	\$0	\$7,958	\$7,958	\$0	0%
ARPA Grant funds	43-00000-43700	\$0	\$226,817	\$226,817	\$0	\$453,634	\$0	-100%
Total State Aids:		\$640,858	\$859,190	\$859,190	\$247,446	\$1,119,899	\$654,349	-23.8%
Licenses and Permits								
Operator Licenses	10-00000-44100	\$990	\$1,000	\$1,000	\$715	\$900	\$900	-10%
Liquor Licenses	10-00000-44120	\$3,165	\$2,400	\$2,400	\$2,880	\$2,880	\$2,880	20%
Cigarette Licenses	10-00000-44140	\$300	\$200	\$200	\$200	\$300	\$300	50%
Bicycle License	10-00000-44210	\$60	\$0	\$0	\$0	\$0	\$0	N/A

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Animal Licenses	10-00000-44220	\$1,348	\$1,227	\$1,227	\$948	\$1,250	\$1,300	5.9%
Transient Merchant Permit	10-00000-44435	\$0	\$0	\$0	\$0	\$190	\$100	N/A
Excavation/Right of Way/Privilege	10-00000-44495	\$9,700	\$10,000	\$10,000	\$8,930	\$12,600	\$10,000	0%
Fill Permits	10-00000-44525	\$1,820	\$0	\$0	\$570	\$570	\$0	0%
Rummage Sale Permits	10-00000-44530	\$385	\$240	\$240	\$45	\$150	\$200	-16.7%
Dumpster Permits	10-00000-44535	\$5,885	\$3,000	\$3,000	\$2,780	\$4,040	\$3,000	0%
Sign Permits	10-00000-44540	\$1,190	\$200	\$200	\$200	\$500	\$200	0%
Rain Barrel	10-00000-44545	\$75	\$0	\$0	\$0	\$0	\$0	N/A
Conditional Use Permits	10-00000-44550	\$1,200	\$600	\$600	\$300	\$600	\$600	0%
Board of Zoning Appeals Fees	10-00000-44555	\$2,500	\$500	\$500	\$2,000	\$4,500	\$500	0%
Special Event Permits	10-00000-44570	\$490	\$50	\$50	\$50	\$325	\$50	0%
Cell Tower Allocation	30-00000-44350	\$24,261	\$24,260	\$24,260	\$10,615	\$26,244	\$26,244	8.2%
Cell Tower Allocation	40-00000-44350	\$0	\$0	\$0	\$0	\$48,500	\$98,000	N/A
Total Licenses and Permits:		\$53,369	\$43,677	\$43,677	\$30,233	\$103,549	\$144,274	230.3%
Services								
Cable Franchise Fees	10-00000-44300	\$67,702	\$65,000	\$65,000	\$16,768	\$65,000	\$60,000	-7.7%
Tree Program	10-00000-44560	\$12,450	\$5,000	\$5,000	\$3,600	\$3,600	\$0	-100%

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Fines & Forfeitures - NSMC	10-00000-45100	\$26,323	\$35,000	\$35,000	\$18,802	\$37,000	\$35,000	0%
Fine & Forfeitures - Bayside SDC	10-00000-45105	\$16,498	\$0	\$0	\$3,750	\$10,288	\$10,000	N/A
Misc. Service Fee-Notary/Fingerprinting	10-00000-45125	\$168	\$100	\$100	\$105	\$105	\$100	0%
Property Status Revenue	10-00000-46110	\$6,450	\$4,000	\$4,000	\$3,200	\$4,000	\$4,000	0%
Publication Fees	10-00000-46120	\$250	\$200	\$200	\$250	\$250	\$200	0%
Legal Service Invoicing	10-00000-46125	\$51	\$0	\$0	\$0	\$17,662	\$0	N/A
Data Sales	10-00000-46130	\$1,466	\$550	\$550	\$157	\$250	\$250	-54.5%
Brick Donations	10-00000-46150	\$10,800	\$0	\$0	\$0	\$0	\$0	N/A
Special Pickups	10-00000-46310	\$14,171	\$8,000	\$8,000	\$4,269	\$9,814	\$6,500	-18.7%
Mulch Deliveries	10-00000-46315	\$6,972	\$6,000	\$6,000	\$4,575	\$5,500	\$6,000	0%
Well Permit	10-00000-46330	\$4,325	\$300	\$300	\$600	\$1,045	\$0	-100%
Park Facility Rental & Programs	10-00000-46710	\$1,946	\$800	\$800	\$843	\$1,400	\$1,200	50%
Public Works Service Revenue	10-00000-46715	\$5,061	\$300	\$300	\$2,700	\$3,500	\$3,000	900%
Residential Sewer-ERU	20-00000-46410	\$792,608	\$808,505	\$808,505	\$784,770	\$808,000	\$828,800	2.5%
Commercial Sewer-User Fee	20-00000-46420	\$118,477	\$70,000	\$70,000	\$23,241	\$76,991	\$80,500	15%
Police Lease Revenue	20-00000-46425	\$34,230	\$10,502	\$10,502	\$10,502	\$10,502	\$5,498	-47.6%
Intergovernmental Revenue	20-00000-46450	\$11,709	\$0	\$0	\$0	\$0	\$0	N/A

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Residential Stormwater	22-00000-46405	\$386,862	\$400,626	\$400,626	\$390,354	\$400,626	\$408,543	2%
Commercial Stormwater	22-00000-46425	\$154,008	\$154,449	\$154,449	\$32,489	\$140,110	\$154,000	-0.3%
Right-of-way Culvert Replacement Program	22-00000-46430	\$15,400	\$15,000	\$15,000	\$18,802	\$19,202	\$15,000	0%
Intergovernment Revenue	26-00000-46220	\$273,529	\$280,219	\$280,219	\$45,102	\$266,538	\$422,796	50.9%
Garbage Container Fees	41-00000-46320	\$18,615	\$5,000	\$5,000	\$13,000	\$13,000	\$5,000	0%
Community Event Donations	42-00000-46740	\$0	\$0	\$0	\$2,017	\$2,017	\$0	N/A
Total Services:		\$1,980,069	\$1,869,551	\$1,869,551	\$1,379,896	\$1,896,400	\$2,046,387	9.5%
Inspections								
Architectural Review Committee Applications	10-00000-44415	\$2,790	\$2,000	\$2,000	\$3,147	\$4,500	\$2,500	25%
Occupancy Permits	10-00000-44420	\$400	\$300	\$300	\$1,300	\$1,500	\$750	150%
Building Permits	10-00000-44460	\$214,479	\$65,000	\$65,000	\$75,349	\$145,000	\$95,000	46.2%
Vacant Property Fees	10-00000-44480	\$2,000	\$0	\$0	\$1,000	\$1,500	\$1,000	N/A
Total Inspections:		\$219,669	\$67,300	\$67,300	\$80,796	\$152,500	\$99,250	47.5%
Interest/Miscellaneous								
Developer Reimbursement	10-00000-43200	\$28,700	\$0	\$0	\$0	\$0	\$0	N/A
Equipment Rental - Sewer Fund	10-00000-46400	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600	3%
Equipment Rental - Stormwater Fund	10-00000-46415	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600	3%
Interest	10-00000-48100	\$83,376	\$65,000	\$65,000	\$24,949	\$60,000	\$60,000	-7.7%

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Unrealized & Realized Gain/Loss - Investments	10-00000-48110	\$0	\$0	\$0	-\$113,896	-\$100,000	\$0	N/A
Realized/Unrealized Gain/Loss	10-00000-48120	-\$96,597	\$0	\$0	\$0	\$0	\$0	N/A
Miscellaneous Revenues	10-00000-48200	\$14,099	\$500	\$500	\$3,632	\$7,000	\$500	0%
Copies	10-00000-48210	\$17	\$0	\$0	\$1,557	\$1,750	\$500	N/A
State Fire Insurance	10-00000-48215	\$22,253	\$0	\$0	\$0	\$0	\$0	N/A
False Alarm Fees	10-00000-48220	\$2,355	\$2,500	\$2,500	\$1,010	\$2,800	\$2,500	0%
Recycling Proceeds	10-00000-48230	\$27,255	\$4,000	\$4,000	\$20,490	\$43,040	\$15,000	275%
Credit Card Rebate	10-00000-48240	\$9,164	\$7,000	\$7,000	\$1,495	\$8,000	\$7,000	0%
Insurance Awards/Dividends	10-00000-48260	\$6,796	\$0	\$0	\$0	\$0	\$0	N/A
Equipment Sales	10-00000-48310	\$2,874	\$16,000	\$16,000	\$485	\$1,000	\$1,000	-93.7%
Donations	10-00000-48500	\$11,089	\$8,000	\$8,000	\$5,195	\$9,106	\$8,000	0%
Interest	20-00000-48100	\$99	\$0	\$0	\$0	\$250	\$200	N/A
Miscellaneous Revenue	20-00000-48200	\$0	\$0	\$0	\$0	\$3,500	\$0	0%
Insurance Awards/Dividends	20-00000-48260	\$23,578	\$0	\$0	\$0	\$0	\$0	N/A
Miscellaneous Revenue	23-00000-48200	\$0	\$0	\$60,000	\$0	\$60,000	\$111,000	N/A
Consolidated Service Revenue	26-00000-48100	\$70,789	\$65,125	\$65,125	\$0	\$58,237	\$70,308	8%
Interest	30-00000-48100	\$2,739	\$500	\$500	\$0	\$0	\$0	-100%

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Misc Revenue	30-00000-48200	\$5,173	\$0	\$0	\$0	\$0	\$0	N/A
NSFD Receipts	30-00000-48300	\$170,515	\$167,315	\$167,315	\$3,658	\$170,973	\$168,796	0.9%
Miscellaneous Revenue	42-00000-48200	\$0	\$0	\$0	\$8,832	\$18,832	\$0	0%
Insurance Awards/Dividends	42-00000-48260	\$0	\$0	\$0	\$1,333	\$1,333	\$0	0%
Total Interest/Miscellaneous:		\$424,273	\$375,940	\$435,940	-\$1,260	\$385,821	\$486,004	29.3%
Contract Revenue								
Contract Revenue	26-00000-47130	\$2,084,487	\$2,125,571	\$2,125,571	\$1,125,480	\$2,125,571	\$2,191,160	3.1%
Fox Point - Dispatch	30-00000-47111	\$159,705	\$0	\$0	\$0	\$0	\$0	N/A
B Series Bond Admin Fee	30-00000-47115	\$14,525	\$11,541	\$11,541	\$0	\$11,541	\$11,541	0%
Contract Revenue	46-00000-47110	\$153,735	\$156,765	\$156,765	\$156,765	\$156,765	\$161,469	3%
Total Contract Revenue:		\$2,412,452	\$2,293,877	\$2,293,877	\$1,282,245	\$2,293,877	\$2,364,170	3.1%
Other Financing Sources								
Proceeds of Long Term Debt	22-00000-49100	\$255,000	\$0	\$0	\$0	\$0	\$0	N/A
Proceeds of Premium	22-00000-49120	\$10,007	\$0	\$0	\$0	\$0	\$0	N/A
Proceeds of Long term Debt	30-00000-49100	\$3,830,000	\$0	\$0	\$0	\$0	\$0	N/A
Proceeds of Premium	30-00000-49120	\$148,586	\$0	\$0	\$0	\$0	\$0	N/A
Transfer from Stormwater	30-00000-49250	\$64,430	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598	-0.7%
Proceeds Of Long-Term Debt	41-00000-49100	\$1,015,000	\$0	\$0	\$0	\$0	\$0	N/A

Name	Account ID	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Proceeds Of Premium	41-00000-49120	\$69,371	\$0	\$0	\$0	\$0	\$0	N/A
Transfer from General Fund	42-00000-49210	\$46,000	\$0	\$0	\$0	\$0	\$0	N/A
Total Other Financing Sources:		\$5,438,395	\$74,091	\$74,091	\$74,091	\$74,091	\$73,598	-0.7%
Total Revenue Source:		\$16,169,971	\$10,432,196	\$10,492,196	\$7,211,669	\$10,874,709	\$11,090,981	6.3%

DEPARTMENTS

Revenue Source

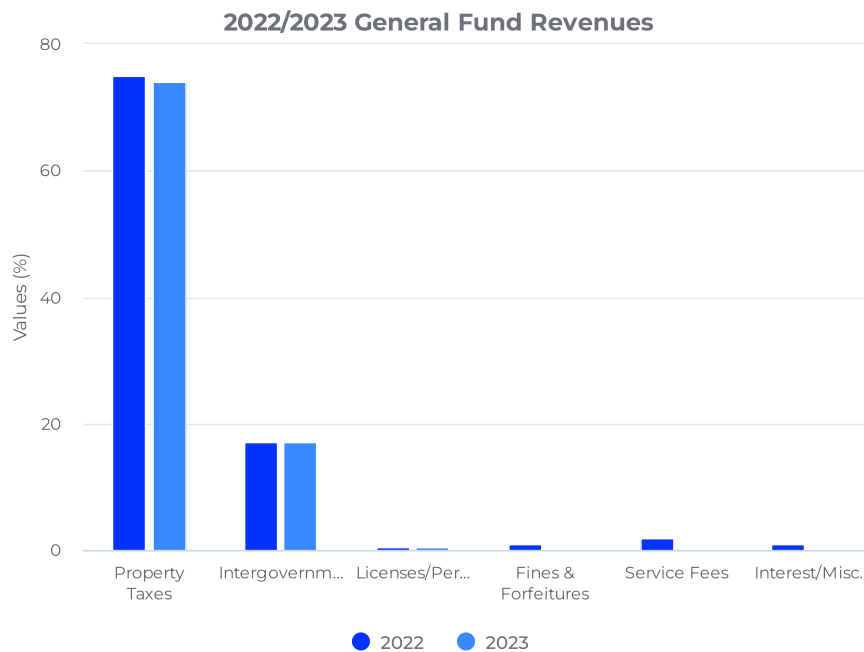


Rachel Safstrom
Administrative Services Director

The 2023 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and grants 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 43.7% 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 74.2% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2022 as well as 2023.

2022-2023 General Fund Revenue Comparison

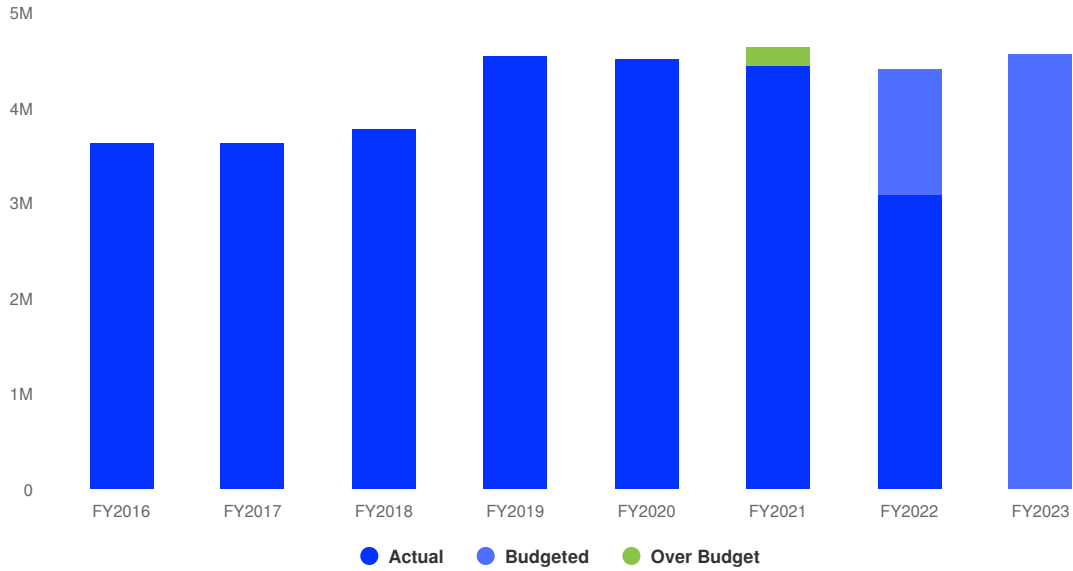


Revenues Summary

Property tax revenue increases are limited to net new construction, which equaled .43% for FY2023. Changes in revenue for 2023 includes decreases in state aids, well permits, interest earnings, and other revenues that are or could be impacted by the continuation of economic impacts, such as inflation and supply chain issues. Revenue is projected to increase in building permits, North Shore Library fiscal agent administration fees, licensing, as well as sanitary sewer and stormwater equipment rental. Overall, revenue is projected to increase by 3.5% in 2023.

\$4,564,574 \$154,203
(3.50% vs. prior year)

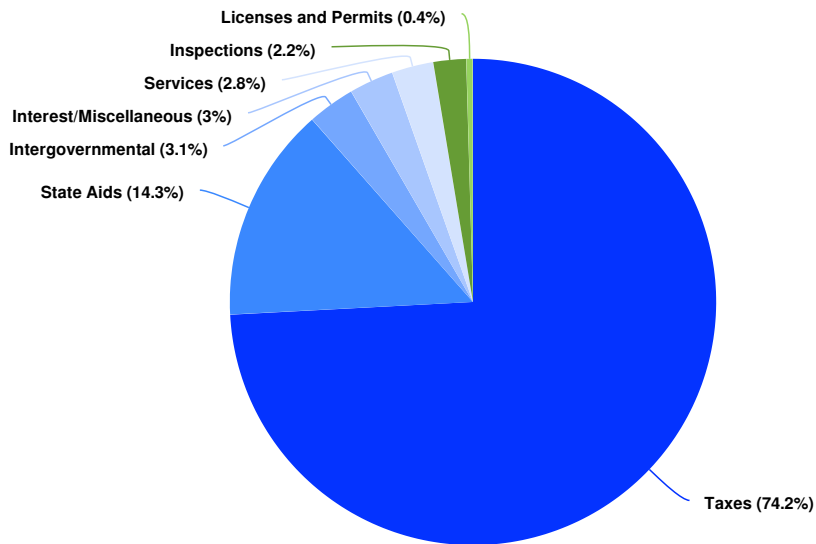
Revenue Source Proposed and Historical Budget vs. Actual



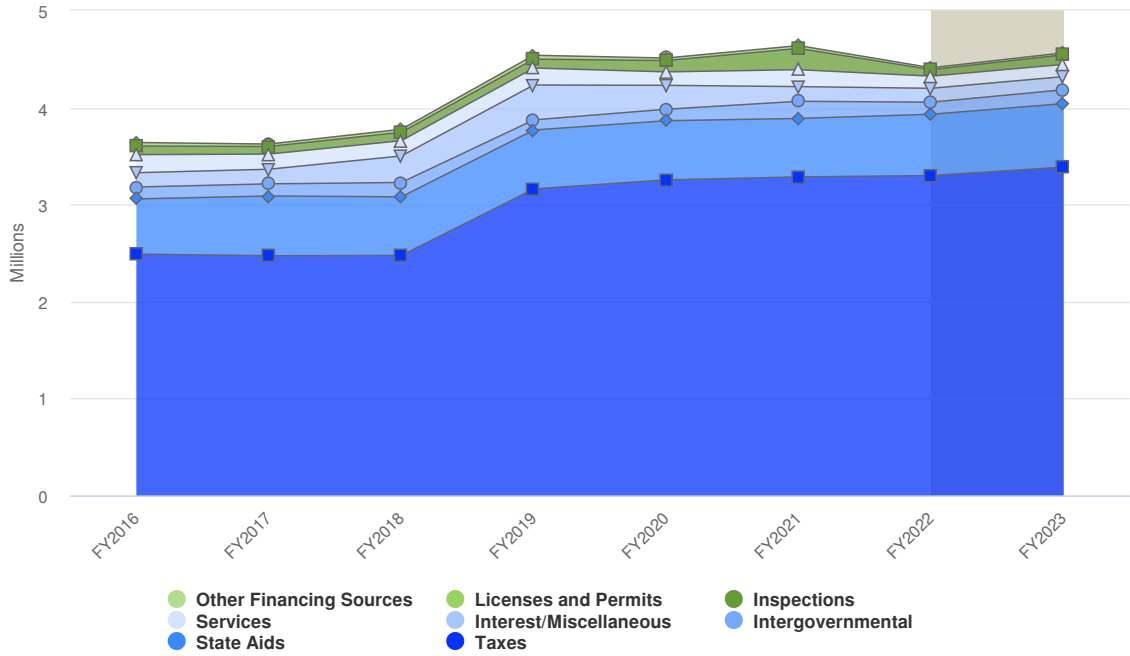
Revenues by Source

Approximately 74.2% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2022 as well as 2023.

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Revenue Source							
Taxes							
Property Taxes	\$3,184,462	\$3,226,561	\$3,239,467	\$3,239,467	\$2,540,345	\$3,239,467	\$3,325,474
Interest on Delinquent Taxes	\$20,178	\$11,493	\$12,000	\$12,000	\$10,852	\$10,900	\$12,000
Payment in Lieu of Taxes	\$49,569	\$46,402	\$47,036	\$47,036	\$14,526	\$47,036	\$48,290
Total Taxes:	\$3,254,208	\$3,284,456	\$3,298,503	\$3,298,503	\$2,565,722	\$3,297,403	\$3,385,764
Intergovernmental							
Community Development Block Grant	\$2,500	\$4,407	\$5,598	\$5,598	\$4,652	\$4,652	\$5,998
Public Safety Communication Administration	\$95,953	\$97,488	\$99,409	\$99,409	\$99,438	\$99,438	\$102,421
North Shore Library Administration	\$19,521	\$19,521	\$19,521	\$19,521	\$19,521	\$19,521	\$19,812
Fund 23 TID Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$15,000
Intergovernmental Grant	\$495	\$55,218	\$0	\$0	\$1,331	\$0	\$0
Total Intergovernmental:	\$118,469	\$176,633	\$124,528	\$124,528	\$124,942	\$123,611	\$143,231
State Aids							
State Shared Revenue	\$60,302	\$60,296	\$60,297	\$60,297	\$0	\$60,297	\$60,298

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Video Service Provider Aid	\$7,330	\$14,470	\$14,470	\$14,470	\$0	\$14,470	\$14,470
Recycling Grant	\$25,676	\$25,770	\$25,770	\$25,770	\$25,704	\$25,704	\$25,704
Police Enforcement Grant	\$0	\$0	\$0	\$0	\$0	\$26,000	\$26,000
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$15,160	\$0	\$15,160	\$15,160
Personal Property Aid	\$1,738	\$1,738	\$1,738	\$1,738	-\$1,738	\$1,738	\$1,738
State Transportation Aid	\$402,837	\$389,991	\$415,180	\$415,180	\$207,015	\$415,180	\$415,180
State Highway 32 Connecting Highway Aid	\$16,912	\$16,985	\$17,013	\$17,013	\$8,507	\$17,013	\$17,013
Expenditure Restraint Aid	\$79,944	\$78,900	\$82,745	\$82,745	\$0	\$82,745	\$78,786
Total State Aids:	\$609,898	\$603,310	\$632,373	\$632,373	\$239,488	\$658,307	\$654,349
Licenses and Permits							
Operator Licenses	\$1,425	\$990	\$1,000	\$1,000	\$715	\$900	\$900
Liquor Licenses	\$2,900	\$3,165	\$2,400	\$2,400	\$2,880	\$2,880	\$2,880
Cigarette Licenses	\$300	\$300	\$200	\$200	\$200	\$300	\$300
Bicycle Licenses	\$0	\$60	\$0	\$0	\$0	\$0	\$0
Animal Licenses	\$1,227	\$1,348	\$1,227	\$1,227	\$948	\$1,250	\$1,300
Transient Merchant Permit	\$350	\$0	\$0	\$0	\$0	\$190	\$100
Excavation/Right of Way/Privilege	\$11,040	\$9,700	\$10,000	\$10,000	\$8,930	\$12,600	\$10,000
Fill Permits	\$0	\$1,820	\$0	\$0	\$570	\$570	\$0
Rummage Sale Permits	\$180	\$385	\$240	\$240	\$45	\$150	\$200
Dumpster Permits	\$4,740	\$5,885	\$3,000	\$3,000	\$2,780	\$4,040	\$3,000
Sign Permits	\$390	\$1,190	\$200	\$200	\$200	\$500	\$200
Rain Barrel	\$0	\$75	\$0	\$0	\$0	\$0	\$0
Conditional Use Permits	\$600	\$1,200	\$600	\$600	\$300	\$600	\$600
Board of Zoning Appeals Fees	\$2,500	\$2,500	\$500	\$500	\$2,000	\$4,500	\$500
Special Event Permits	\$100	\$490	\$50	\$50	\$50	\$325	\$50
Total Licenses and Permits:	\$25,752	\$29,108	\$19,417	\$19,417	\$19,618	\$28,805	\$20,030
Services							
Cable Franchise Fees	\$65,693	\$67,702	\$65,000	\$65,000	\$16,768	\$65,000	\$60,000
Tree Program	\$4,800	\$12,450	\$5,000	\$5,000	\$3,600	\$3,600	\$0
Fines & Forfeitures	\$26,314	\$26,323	\$35,000	\$35,000	\$18,802	\$37,000	\$35,000
Fine & Forfeitures - Bayside SDC	\$0	\$16,498	\$0	\$0	\$3,750	\$10,288	\$10,000
Court Service Fees	\$163	\$0	\$0	\$0	\$0	\$0	\$0
Misc. Service Fee-Notary/Fingerprinting	\$0	\$168	\$100	\$100	\$105	\$105	\$100
Property Status Revenue	\$6,477	\$6,450	\$4,000	\$4,000	\$3,200	\$4,000	\$4,000
Publication Fees	\$250	\$250	\$200	\$200	\$250	\$250	\$200
Legal Service Invoicing	\$0	\$51	\$0	\$0	\$0	\$17,662	\$0
Data Sales	\$937	\$1,466	\$550	\$550	\$157	\$250	\$250
Brick Donations	\$0	\$10,800	\$0	\$0	\$0	\$0	\$0

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Special Pickups	\$12,961	\$14,171	\$8,000	\$8,000	\$4,269	\$9,814	\$6,500
Mulch Deliveries	\$8,492	\$6,972	\$6,000	\$6,000	\$4,575	\$5,500	\$6,000
Well Permit	\$6,200	\$4,325	\$300	\$300	\$600	\$1,045	\$0
Park Facility Rental & Programs	\$3,213	\$1,946	\$800	\$800	\$843	\$1,400	\$1,200
Public Works Service Revenue	\$3,310	\$5,061	\$300	\$300	\$2,700	\$3,500	\$3,000
Total Services:	\$138,809	\$174,631	\$125,250	\$125,250	\$59,619	\$159,414	\$126,250
Inspections							
Residential Code Compliance	\$100	\$0	\$0	\$0	\$0	\$0	\$0
Architectural Review Committee Applications	\$2,520	\$2,790	\$2,000	\$2,000	\$3,147	\$4,500	\$2,500
Occupancy Permits	\$350	\$400	\$300	\$300	\$1,300	\$1,500	\$750
Building Permits	\$113,455	\$214,479	\$65,000	\$65,000	\$75,349	\$145,000	\$95,000
Vacant Property Fees	\$750	\$2,000	\$0	\$0	\$1,000	\$1,500	\$1,000
Total Inspections:	\$117,175	\$219,669	\$67,300	\$67,300	\$80,796	\$152,500	\$99,250
Interest/Miscellaneous							
Developer Reimbursement	\$0	\$28,700	\$0	\$0	\$0	\$0	\$0
Equipment Rental - Sewer Fund	\$17,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
Equipment Rental - Stormwater Fund	\$17,500	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,600
Interest	\$149,452	\$83,376	\$65,000	\$65,000	\$24,949	\$60,000	\$60,000
Unrealized & Realized Gain/Loss - Investments	\$25,840	\$0	\$0	\$0	-\$113,896	-\$100,000	\$0
Realized/Unrealized Gain/Loss	\$0	-\$96,597	\$0	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$3,246	\$14,099	\$500	\$500	\$3,632	\$7,000	\$500
Copies	\$3	\$17	\$0	\$0	\$1,557	\$1,750	\$500
State Fire Insurance	\$22,750	\$22,253	\$0	\$0	\$0	\$0	\$0
False Alarm Fees	\$2,802	\$2,355	\$2,500	\$2,500	\$1,010	\$2,800	\$2,500
Recycling Proceeds	\$1,008	\$27,255	\$4,000	\$4,000	\$20,490	\$43,040	\$15,000
Credit Card Rebate	\$6,250	\$9,164	\$7,000	\$7,000	\$1,495	\$8,000	\$7,000
Insurance Awards	\$0	\$6,796	\$0	\$0	\$0	\$0	\$0
Equipment Sales	\$20	\$2,874	\$16,000	\$16,000	\$485	\$1,000	\$1,000
Community Event Donations	\$0	\$11,089	\$8,000	\$8,000	\$5,195	\$9,106	\$8,000
Total Interest/Miscellaneous:	\$246,369	\$151,381	\$143,000	\$143,000	-\$15,083	\$72,696	\$135,700
Other Financing Sources							
Transfer from CDA	\$3,667	\$0	\$0	\$0	\$0	\$0	\$0
Total Other Financing Sources:	\$3,667	\$0	\$0	\$0	\$0	\$0	\$0

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Total Revenue Source:	\$4,514,347	\$4,639,188	\$4,410,371	\$4,410,371	\$3,075,102	\$4,492,736	\$4,564,574

General Government



Rachel Safstrom
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.

2023 Goals

Administration

- Implement integrated payment system into Access Bayside.
- Enhance community standards/property maintenance program enforcement.
- Develop Citizens Academy program.
- Promote Village sponsored events and encourage community-based events.
- Enhance collaboration with Schlitz Audubon Nature Center.
- Maintain organizational recognition 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.
- Administer elections.

Finance

- Receive Government Finance Officers Association (GFOA) Excellence in Budgeting, Comprehensive Annual Financial Reporting (CAFR), and Popular Annual Financial Report (PARF) Awards.
- Complete Village audit with no new material weaknesses.
- Update Village Long-Term Financial Plan.
- Scan for and mitigate potential budget impacts from current economic conditions.
- Administer Capital Infrastructure projects.
- Identify \$300,000 in revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.

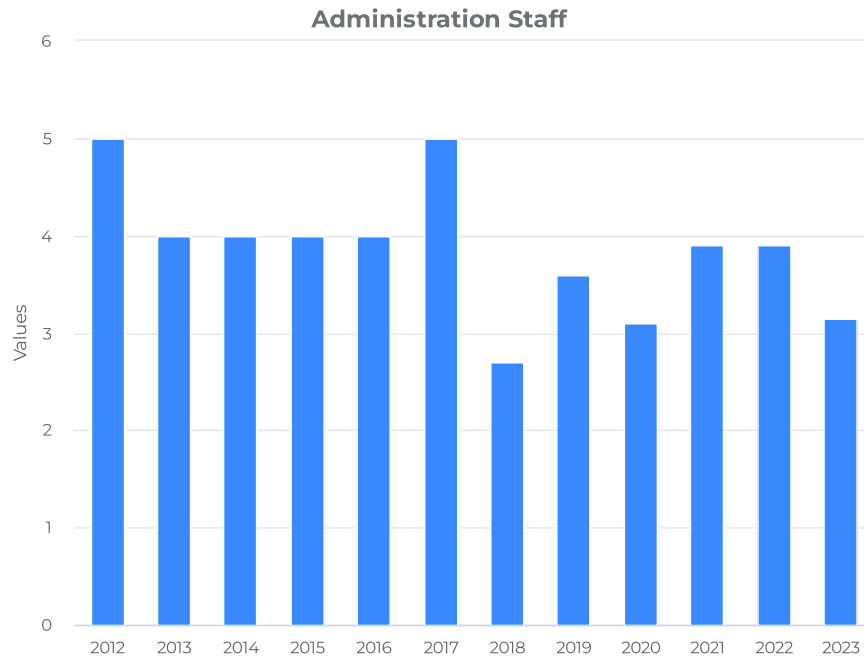
Communications

- Develop resource guides for seasonal issues.
- Maintain 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 including Recycling Days and Clean Up Day.
- Maintain monthly departmental performance dashboards.

Staffing

The 2023 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 2023 budget plans for full staffing, with the onboarding of a new Director of Administrative Services and Deputy Clerk/Treasurer in 2022. All other staffing in Village Hall remains the same.

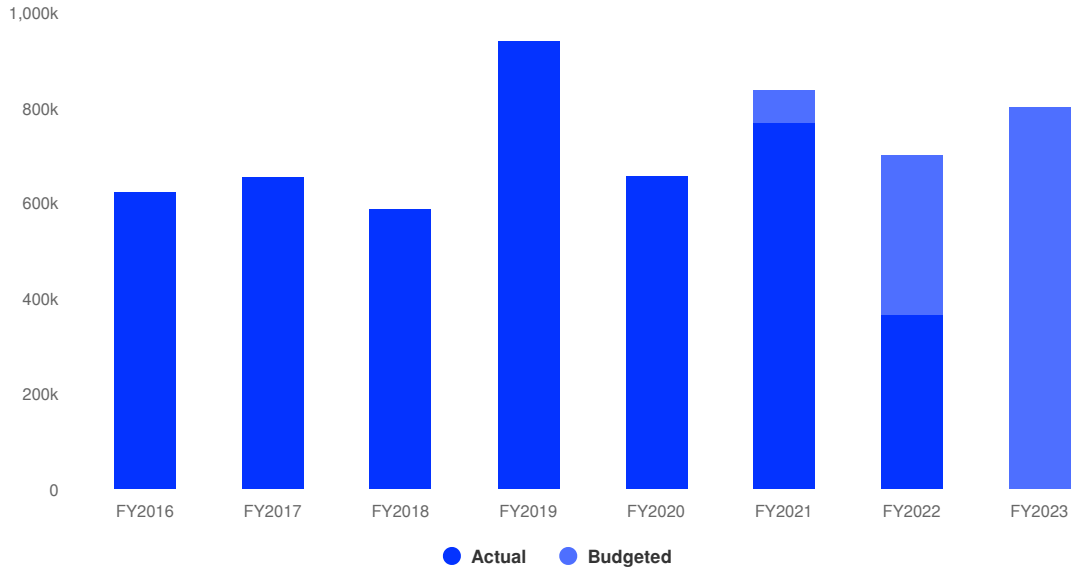


Expenditures Summary

Changes within the general government budget includes primarily inflationary adjustments due to current economic conditions, reduced election costs due to fewer elections in 2023, and elimination of the COVID-19 pandemic contingency fund, which helped 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 14.18% more in 2023. This increase is due to the consolidation of funds; expenses within funds have not changed.

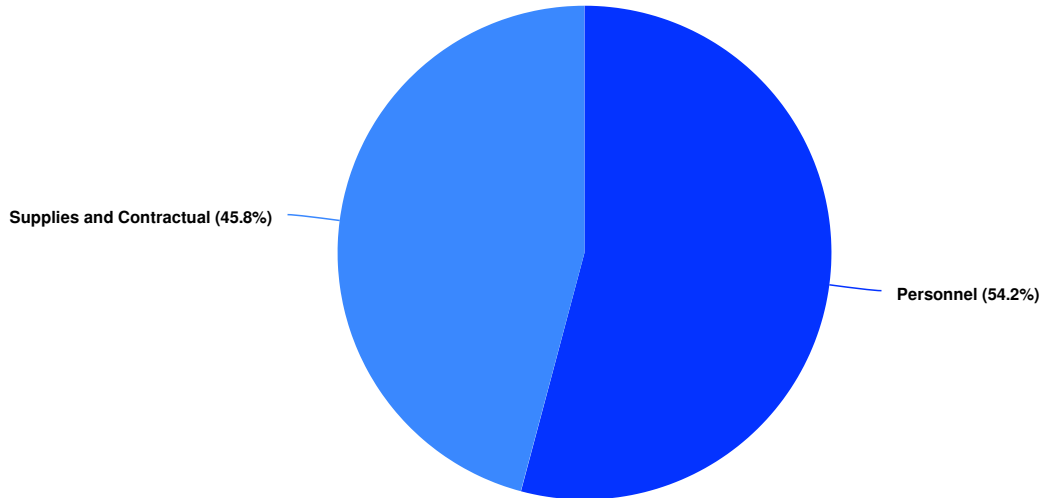
\$801,553 **\$99,548**
(14.18% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

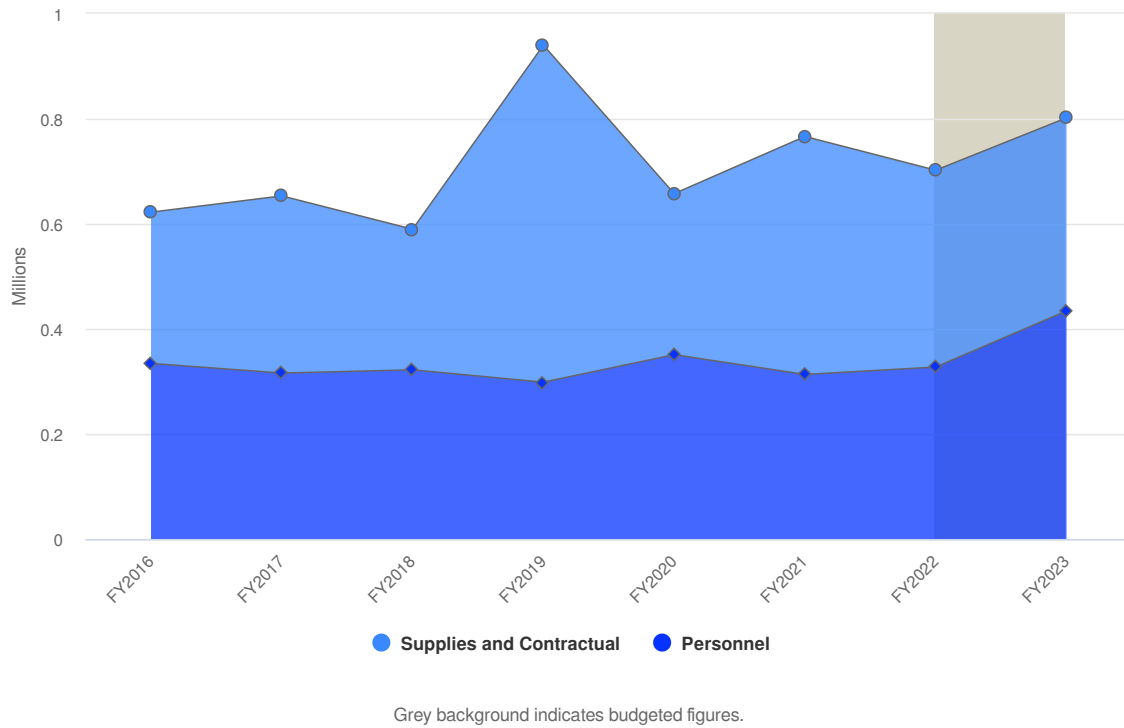


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



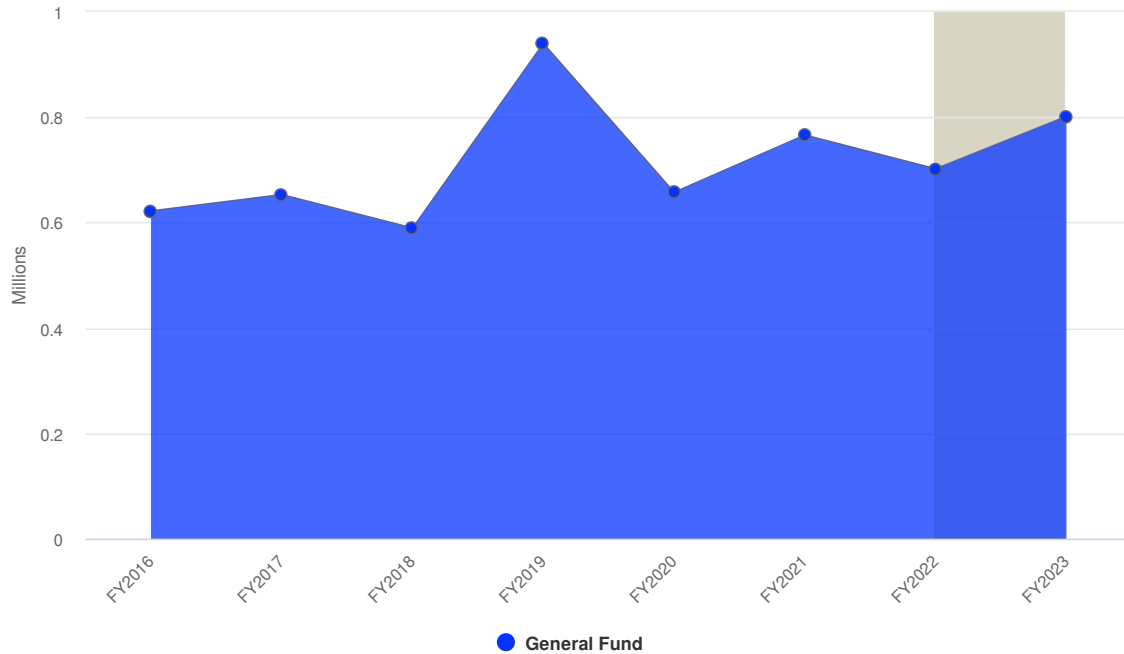
Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects							
Personnel							
Wages	\$264,807	\$238,488	\$245,449	\$245,449	\$125,417	\$276,894	\$319,365
Health Insurance Buyout	\$2,067	\$2,000	\$1,950	\$1,950	\$1,000	\$2,000	\$1,200
Dental Insurance Buyout	\$136	\$136	\$204	\$204	\$68	\$136	\$147
Trustee wages	\$7,600	\$7,900	\$8,400	\$8,400	\$4,200	\$8,400	\$8,400
Elections wages	\$6,072	\$1,630	\$6,000	\$5,245	\$1,962	\$6,000	\$3,400
Elections supplies	\$12,230	\$3,109	\$4,485	\$4,485	\$3,904	\$4,485	\$2,535
Wisconsin Retirement System	\$17,953	\$17,976	\$14,669	\$14,669	\$7,976	\$17,998	\$26,506
Social Security	\$19,262	\$21,825	\$18,942	\$18,942	\$10,563	\$22,284	\$25,437
Life Insurance	\$929	\$815	\$900	\$900	\$233	\$478	\$478
Health Insurance	\$18,845	\$18,142	\$25,492	\$25,492	\$16,426	\$28,710	\$45,644
Dental Insurance	\$502	\$470	\$815	\$815	\$329	\$547	\$881
Recruitment	\$416	\$728	\$0	\$650	\$644	\$644	\$100
Total Personnel:	\$350,819	\$313,219	\$327,306	\$327,201	\$172,722	\$368,576	\$434,093
Supplies and Contractual							

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Special Legal Services	\$203	\$6,028	\$2,000	\$2,000	\$2,663	\$0	\$0
Contractual Services	\$11,802	\$16,368	\$25,799	\$25,799	\$2,663	\$25,799	\$26,099
Legal Counsel - Contracted	\$60,338	\$59,394	\$61,545	\$61,545	\$21,108	\$61,545	\$61,809
Legal Counsel- Personnel	\$8,547	\$150	\$0	\$0	\$0	\$0	\$0
Audit Services	\$20,327	\$15,229	\$19,125	\$21,930	\$17,954	\$18,403	\$19,313
Health Department	\$28,473	\$29,125	\$29,842	\$29,842	\$7,640	\$29,395	\$30,522
Assessor Services	\$24,900	\$24,900	\$24,900	\$24,900	\$21,165	\$29,395	\$24,900
Telecommunications	\$3,819	\$2,921	\$3,058	\$3,058	\$905	\$24,900	\$1,872
Computer Support	\$0	\$0	\$1,000	\$1,000	\$0	\$500	\$1,000
Benefit Administrative Fees	\$456	\$126	\$1,010	\$2,550	\$2,549	\$2,549	\$2,600
Investment Fees	\$4,567	\$5,425	\$1,400	\$1,400	\$423	\$423	\$0
Materials & Supplies	\$5,034	\$2,322	\$2,500	\$3,044	\$1,020	\$2,500	\$2,700
Financial Advisor Services	\$4,200	\$5,400	\$2,000	\$2,000	\$1,200	\$6,000	\$3,000
Administrative	\$110	\$734	\$800	\$800	\$136	\$800	\$1,200
Office Supplies	\$3,993	\$3,718	\$4,000	\$4,000	\$640	\$4,000	\$4,000
Postage	\$9,218	\$3,593	\$5,000	\$5,000	\$0	\$5,000	\$5,500
Dues & Subscriptions	\$5,445	\$3,618	\$6,430	\$5,886	\$1,690	\$6,430	\$6,373
Training, Safety & Certifications	\$4,529	\$4,880	\$8,255	\$8,255	\$1,345	\$8,255	\$9,255
Wellness	\$180	\$0	\$500	\$397	\$0	\$0	\$0
Publications & Printing	\$88	\$710	\$410	\$410	\$18	\$382	\$400
Equipment Replacement	\$2,399	\$45,799	\$0	\$260,270	\$25,324	\$260,000	\$0
Employee Recognition	\$0	\$0	\$100	\$100	\$0	\$0	\$0
Contingency	\$0	\$0	\$66,616	\$58,026	\$0	\$0	\$74,022
COVID 19 Contingency	\$11,043	\$115,729	\$0	\$0	\$0	\$0	\$0
General Liability	\$20,194	\$39,159	\$33,210	\$40,260	\$40,349	\$40,349	\$39,198
Automobile Liability	\$5,134	\$4,427	\$4,857	\$4,857	\$4,802	\$4,802	\$5,345
Boiler Insurance	\$549	\$708	\$781	\$781	\$726	\$726	\$854
Workers Compensation	\$47,603	\$47,718	\$50,734	\$50,734	\$19,349	\$50,272	\$29,179
Commercial Crime Policy	\$151	\$125	\$181	\$181	\$175	\$175	\$210
Property Insurance	\$7,418	\$7,099	\$7,099	\$7,099	\$7,256	\$7,256	\$7,836
Public Official Bonds	\$9,624	\$7,399	\$7,547	\$7,650	\$7,547	\$7,547	\$7,615
Tax Refunds/Uncollectible	\$200	\$0	\$0	\$0	\$0	\$0	\$0
Municipal Code	\$6,071	\$117	\$4,000	\$4,000	\$2,002	\$4,000	\$2,658
Total Supplies and Contractual:	\$306,614	\$452,921	\$374,699	\$637,774	\$190,649	\$601,403	\$367,460

Name	FY2020 Do Not Use - Actual	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Total Expense Objects:	\$657,434	\$766,140	\$702,005	\$964,975	\$363,371	\$969,979	\$801,553

Expenditures by Fund

Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
General Fund						
Wages	\$238,488	\$245,449	\$245,449	\$125,417	\$276,894	\$319,365
Health Insurance Buyout	\$2,000	\$1,950	\$1,950	\$1,000	\$2,000	\$1,200
Dental Insurance Buyout	\$136	\$204	\$204	\$68	\$136	\$147
Trustee wages	\$7,900	\$8,400	\$8,400	\$4,200	\$8,400	\$8,400
Elections wages	\$1,630	\$6,000	\$5,245	\$1,962	\$6,000	\$3,400
Elections supplies	\$3,109	\$4,485	\$4,485	\$3,904	\$4,485	\$2,535
Wisconsin Retirement System	\$17,976	\$14,669	\$14,669	\$7,976	\$17,998	\$26,506
Social Security	\$21,825	\$18,942	\$18,942	\$10,563	\$22,284	\$25,437
Life Insurance	\$815	\$900	\$900	\$233	\$478	\$478
Health Insurance	\$18,142	\$25,492	\$25,492	\$16,426	\$28,710	\$45,644
Dental Insurance	\$470	\$815	\$815	\$329	\$547	\$881
Recruitment	\$728	\$0	\$650	\$644	\$644	\$100
Special Legal Services	\$6,028	\$2,000	\$2,000	\$2,663	\$0	\$0
Contractual Services	\$16,368	\$25,799	\$25,799	\$2,663	\$25,799	\$26,099

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Legal Counsel-Contracted	\$59,394	\$61,545	\$61,545	\$21,108	\$61,545	\$61,809
Legal Counsel-Personnel	\$150	\$0	\$0	\$0	\$0	\$0
Audit Services	\$15,229	\$19,125	\$21,930	\$17,954	\$18,403	\$19,313
Health Department	\$29,125	\$29,842	\$29,842	\$7,640	\$29,395	\$30,522
Assessor Services	\$24,900	\$24,900	\$24,900	\$21,165	\$29,395	\$24,900
Telecommunications	\$2,921	\$3,058	\$3,058	\$905	\$24,900	\$1,872
Computer Support	\$0	\$1,000	\$1,000	\$0	\$500	\$1,000
Benefit Administrative Fees	\$126	\$1,010	\$2,550	\$2,549	\$2,549	\$2,600
Investment Fees	\$5,425	\$1,400	\$1,400	\$423	\$423	\$0
Materials & Supplies	\$2,322	\$2,500	\$3,044	\$1,020	\$2,500	\$2,700
Financial Advisor Services	\$5,400	\$2,000	\$2,000	\$1,200	\$6,000	\$3,000
Administrative	\$734	\$800	\$800	\$136	\$800	\$1,200
Office Supplies	\$3,718	\$4,000	\$4,000	\$640	\$4,000	\$4,000
Postage	\$3,593	\$5,000	\$5,000	\$0	\$5,000	\$5,500
Dues & Subscriptions	\$3,618	\$6,430	\$5,886	\$1,690	\$6,430	\$6,373
Training, Safety & Certifications	\$4,880	\$8,255	\$8,255	\$1,345	\$8,255	\$9,255
Wellness	\$0	\$500	\$397	\$0	\$0	\$0
Publications & Printing	\$710	\$410	\$410	\$18	\$382	\$400
Equipment Replacement	\$45,799	\$0	\$260,270	\$25,324	\$260,000	\$0
Public Relations	\$0	\$100	\$100	\$0	\$0	\$0
Contingency	\$0	\$66,616	\$58,026	\$0	\$0	\$74,022
COVID 19 Contingency	\$115,729	\$0	\$0	\$0	\$0	\$0
General Liability	\$39,159	\$33,210	\$40,260	\$40,349	\$40,349	\$39,198
Automobile Liability	\$4,427	\$4,857	\$4,857	\$4,802	\$4,802	\$5,345
Boiler Insurance	\$708	\$781	\$781	\$726	\$726	\$854
Workers Compensation	\$47,718	\$50,734	\$50,734	\$19,349	\$50,272	\$29,179
Commercial Crime Policy	\$125	\$181	\$181	\$175	\$175	\$210
Property Insurance	\$7,099	\$7,099	\$7,099	\$7,256	\$7,256	\$7,836
Public Official Bonds	\$7,399	\$7,547	\$7,650	\$7,547	\$7,547	\$7,615
Municipal Code	\$117	\$4,000	\$4,000	\$2,002	\$4,000	\$2,658
Total General Fund:	\$766,140	\$702,005	\$964,975	\$363,371	\$969,979	\$801,553

Police Department



Thomas Liebenthal
Police Chief

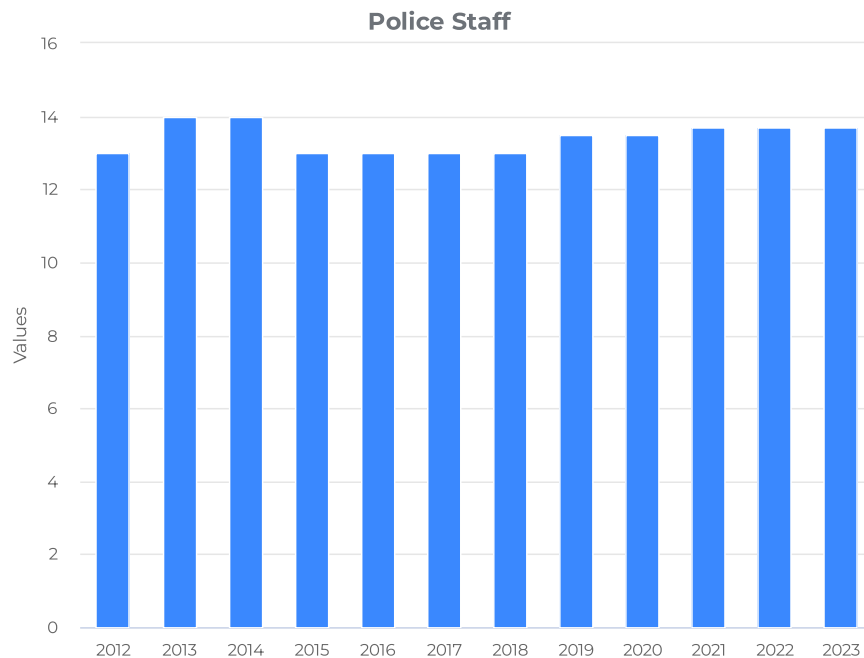
Mission: To protect the rights of all persons, reduce the fear of crime, mitigate threats, identify and solve problems, and provide police services for all residents, businesses, and visitors in a manner that will both serve them and promote a safe environment.

2023 Goals

- Develop midlevel management mentoring program.
- Recognize excellence in performance outcomes.
- Reduce the fear of crime.
- Mitigate threats through prompt action and data-directed patrols.
- Identify and solve problems.
- Enhance community image.

Staffing

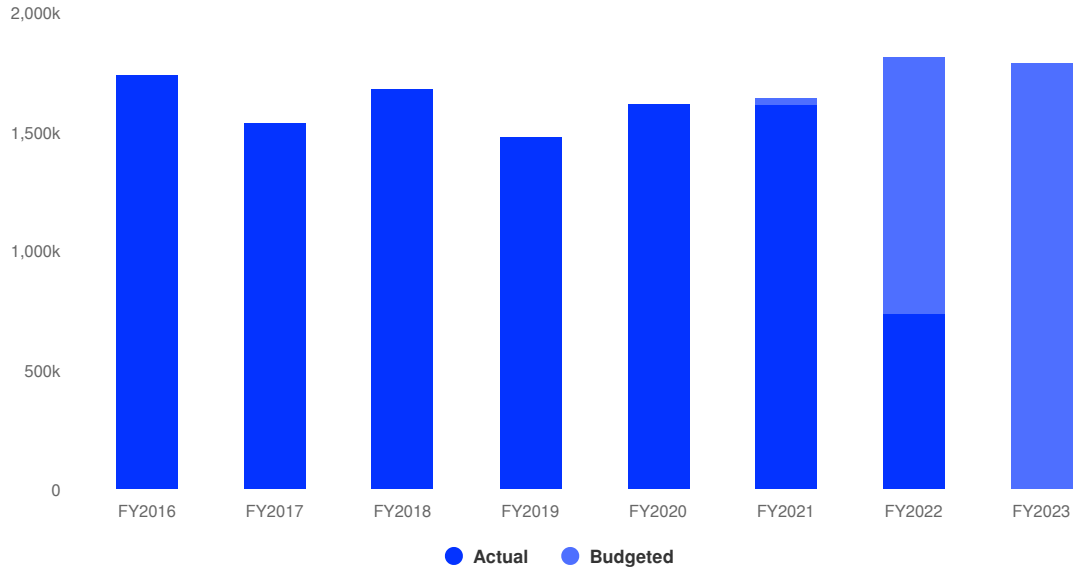
The 2023 budget aligns existing resources to help mitigate the current economic conditions to align to the Village Board’s adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2023, within the Police Department, there are no proposed staffing changes.



Expenditures Summary

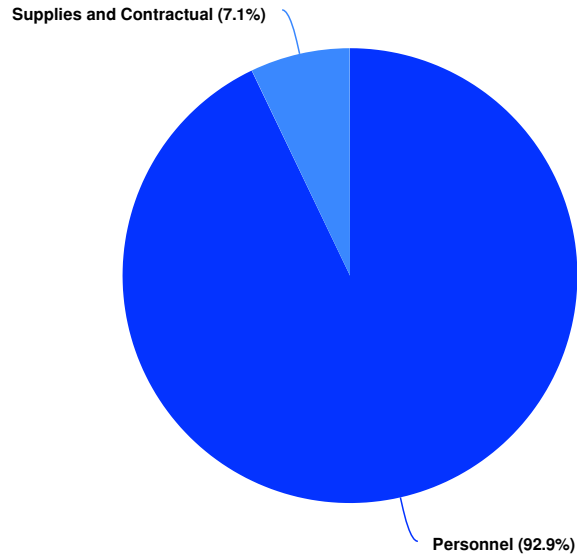
\$1,784,526 -\$24,676
(-1.36% vs. prior year)

Police Proposed and Historical Budget vs. Actual

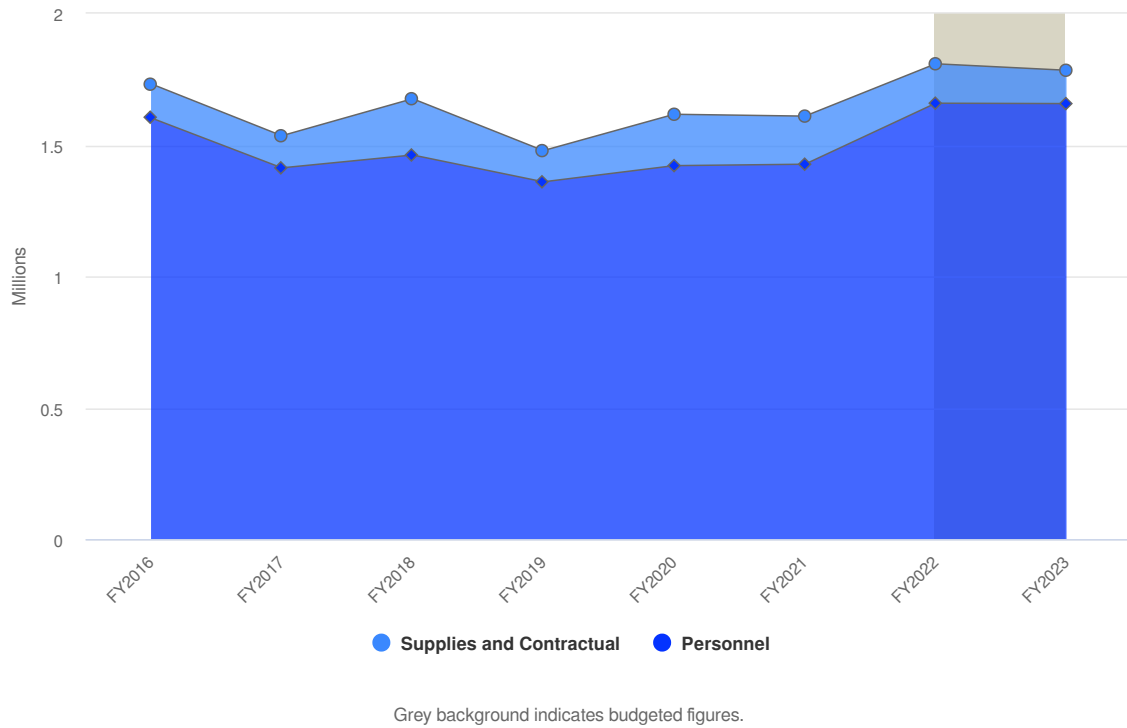


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Personnel						
Wages	\$1,051,077	\$1,149,281	\$1,130,301	\$458,766	\$1,122,130	\$1,129,242
Overtime	\$17,344	\$27,000	\$27,000	\$29,272	\$72,877	\$28,000
Grant Overtime	\$0	\$0	\$0	\$0	\$0	\$26,000
Holiday Pay	\$26,063	\$38,404	\$38,404	\$536	\$36,286	\$37,340
Health Insurance Buyout	\$14,475	\$12,600	\$12,600	\$0	\$12,600	\$12,600
Shift Commander Pay-Bump	\$8,143	\$4,500	\$4,500	\$38	\$227	\$4,500
Dental Insurance Buyout	\$227	\$227	\$227	\$1,325	\$2,600	\$0
Wisconsin Retirement System	\$118,444	\$145,105	\$145,105	\$50,560	\$134,950	\$157,315
Social Security	\$86,555	\$94,771	\$94,771	\$36,843	\$85,843	\$93,740
Life Insurance	\$854	\$964	\$964	\$443	\$971	\$1,111
Health Insurance	\$102,245	\$182,845	\$182,845	\$50,771	\$125,428	\$163,527
Dental Insurance	\$1,442	\$3,430	\$3,430	\$1,447	\$2,750	\$4,263
Recruitment	\$0	\$0	\$1,190	\$0	\$1,190	\$0
Total Personnel:	\$1,426,868	\$1,659,127	\$1,641,337	\$630,001	\$1,597,852	\$1,657,638
Supplies and Contractual						
House of Correction Fees	\$0	\$300	\$300	\$0	\$0	\$300

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Contractual Services	\$34,554	\$33,207	\$33,207	\$17,504	\$33,207	\$30,274
Prosecutorial Services	\$24,606	\$24,618	\$24,618	\$10,258	\$24,618	\$24,723
Legal Counsel-Personnel	\$896	\$1,000	\$19,000	\$19,110	\$19,110	\$1,000
MADACC	\$1,952	\$1,550	\$1,550	\$1,009	\$1,550	\$1,633
Telecommunications	\$7,829	\$5,196	\$5,196	\$3,033	\$6,000	\$7,483
Computer Support	\$0	\$5,000	\$5,000	\$190	\$5,000	\$5,000
Benefit Administrative Fees	\$1,580	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$25,712	\$7,000	\$4,310	\$1,811	\$7,000	\$7,500
Fleet Maintenance	\$6,933	\$7,000	\$7,000	\$2,073	\$7,000	\$7,000
Office Supplies	\$604	\$1,000	\$1,000	\$5	\$300	\$1,000
Postage	\$738	\$800	\$800	\$42	\$100	\$800
Dues & Subscriptions	\$455	\$990	\$990	\$854	\$990	\$1,100
Training, Safety & Certifications	\$5,066	\$4,500	\$4,500	\$2,887	\$4,500	\$6,500
Ammunition	\$3,138	\$3,600	\$3,600	\$0	\$3,600	\$4,000
Uniform Supplies	\$4,839	\$7,150	\$8,650	\$5,646	\$9,328	\$7,475
Fuel Maintenance	\$17,859	\$16,500	\$16,500	\$9,560	\$19,000	\$21,000
Employee Recognition	\$0	\$0	\$0	\$0	\$0	\$100
Contractual Retirement Benefits	\$46,334	\$30,664	\$0	\$0	\$0	\$0
GASB-OPEB	\$0	\$0	\$31,644	\$31,644	\$31,644	\$0
Total Supplies and Contractual:	\$183,095	\$150,075	\$167,865	\$105,626	\$172,947	\$126,888
Total Expense Objects:	\$1,609,964	\$1,809,202	\$1,809,202	\$735,627	\$1,770,799	\$1,784,526

Public Works Department



Shane Albers
Operations Superintendent

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

2023 Goals

Department of Public Works

- Administer 2023 Urban Forestry Management Plan.
- Complete Village right-of-way tree safety trims and vision triangle maintenance.
- Develop and implement alternative winter road treatment.
- Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
- Maintain capital/infrastructure project web pages for project updates.
- Oversee crosswalk installation project.
- Create and host first ever myCrew event.
- Receive grants for Urban Forestry, Household Hazardous Waste, and maintain Tree City, Bird City, Monarch City, and StormReady Community awards.
- Review and implement areas identified in CVMIC Safety 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 2023 Capital Projects.

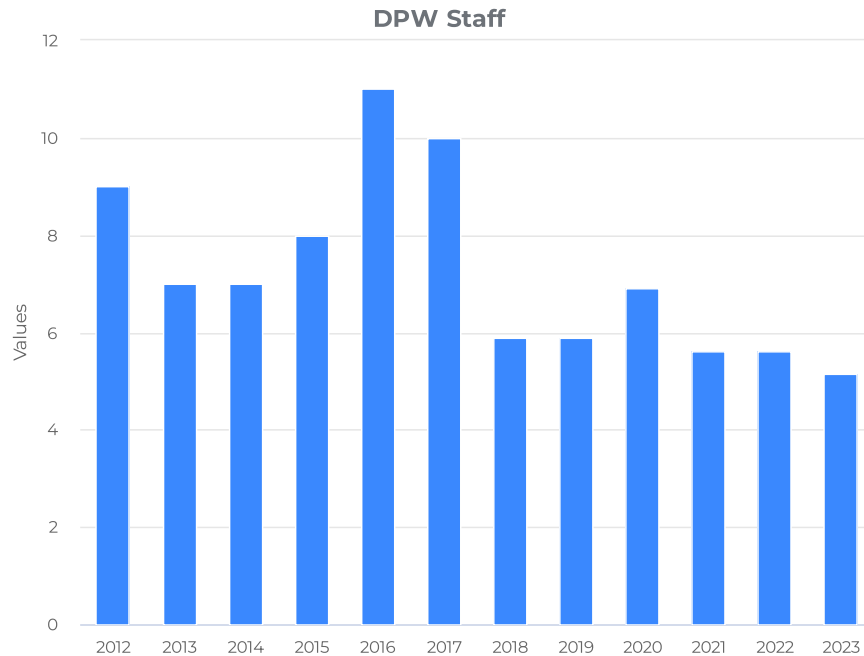
Stormwater

- Analyze stormwater management outfalls and develop a work plan.
- Complete 2023 Stormwater Management Project.
- Implement 2023 capital projects.

Staffing

The 2023 budget aligns existing resources to help mitigate the current economic conditions, 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 2023 budget allocates 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.

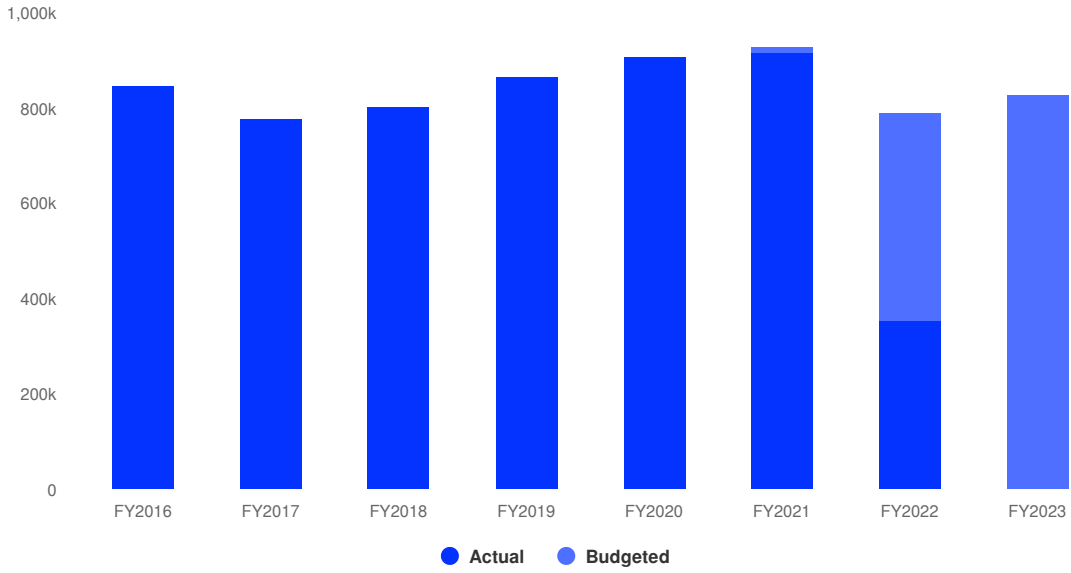


Expenditures Summary

The overall Public Works budget increases by 4.8% in 2023. The 2023 budget reflects step increases for newly hired DPW employees, increased tipping fees, 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 energy efficiency upgrades to Village facilities. Expenditures related to the Village's forestry program have been reprogrammed to the stormwater utility.

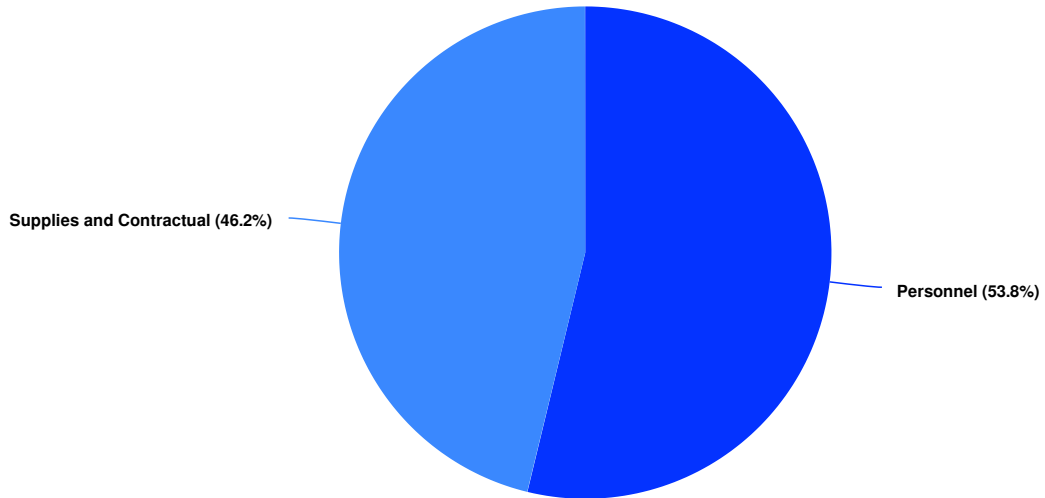
\$825,499 **\$37,573**
(4.77% vs. prior year)

DPW Proposed and Historical Budget vs. Actual

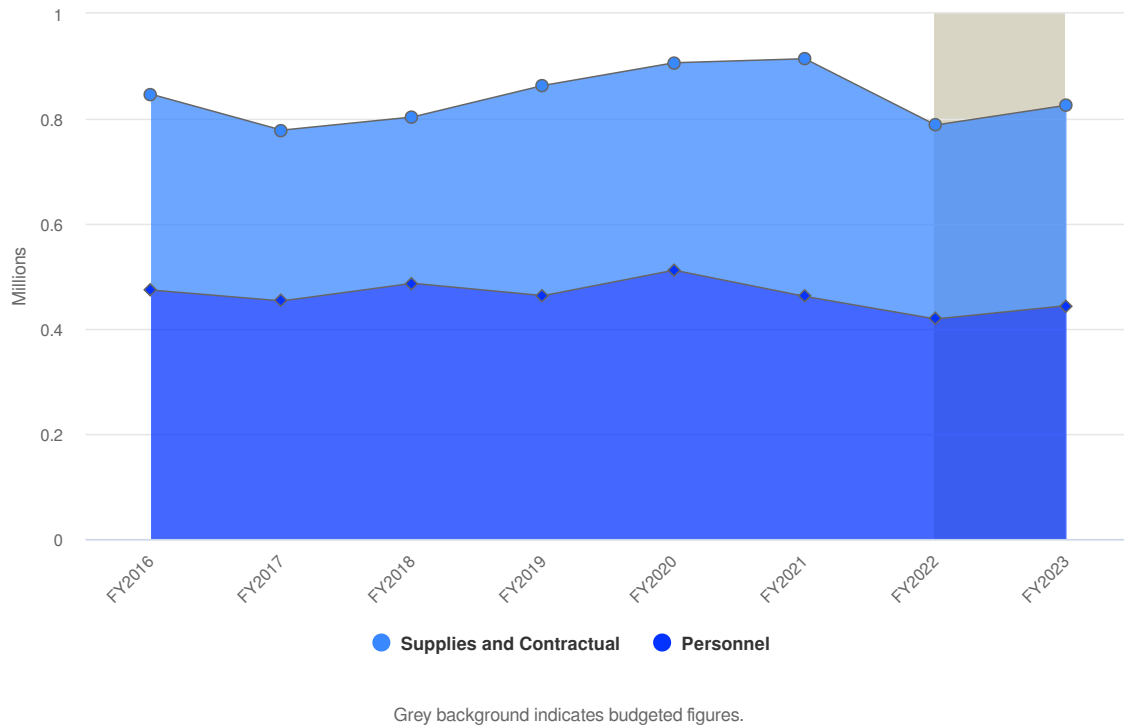


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Personnel						
Wages	\$304,103	\$285,285	\$285,285	\$150,099	\$331,365	\$305,444
Overtime	\$5,617	\$4,050	\$4,050	\$1,451	\$3,950	\$4,050
Wages PT	\$449	\$0	\$0	\$0	\$0	\$14,400
Health Insurance Buyout	\$0	\$0	\$0	\$0	\$400	\$1,300
Dental Insurance Buyout	\$0	\$0	\$0	\$0	\$40	\$118
Wisconsin Retirement System	\$22,082	\$18,658	\$18,658	\$8,546	\$21,795	\$19,649
Social Security	\$25,440	\$22,801	\$22,801	\$10,001	\$25,652	\$24,537
Life Insurance	\$777	\$477	\$977	\$523	\$960	\$495
Health Insurance	\$101,030	\$85,551	\$85,551	\$51,776	\$87,403	\$72,437
Dental Insurance	\$2,183	\$1,835	\$1,835	\$1,152	\$554	\$1,641
Recruitment	\$0	\$0	\$121	\$0	\$0	\$0
Total Personnel:	\$461,681	\$418,657	\$419,278	\$223,548	\$472,119	\$444,071
Supplies and Contractual						
Facility Maintenance & Supplies	\$97,305	\$22,723	\$22,723	\$15,269	\$22,723	\$23,311
Cleaning & Janitorial Services	\$9,970	\$11,541	\$11,541	\$6,075	\$11,541	\$11,640

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
HVAC Maintenance	\$2,029	\$4,200	\$4,200	\$0	\$3,500	\$5,627
Contractual Services	\$39,963	\$39,505	\$39,505	\$15,383	\$38,727	\$40,847
Engineering	\$18,752	\$20,000	\$20,000	-\$1,700	\$20,000	\$11,600
Utilities	\$44,395	\$45,000	\$44,500	\$18,031	\$36,000	\$43,640
Telecommunications	\$1,977	\$2,300	\$2,300	\$663	\$1,920	\$768
Benefit Administration	\$92	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$530	\$4,500	\$9,500	\$6,445	\$7,445	\$7,250
Fleet Maintenance	\$30,811	\$32,500	\$32,500	\$12,286	\$32,000	\$40,000
Tools	\$2,266	\$1,500	\$1,500	\$983	\$1,500	\$2,000
Office Supplies	\$159	\$150	\$150	\$5	\$150	\$150
Dues & Subscriptions	\$93	\$500	\$500	\$185	\$500	\$522
Training, Safety & Certifications	\$1,359	\$1,950	\$1,950	\$978	\$1,800	\$1,950
Uniform Supplies	\$2,939	\$1,800	\$1,800	-\$1,604	\$1,800	\$1,900
Winter Operations	\$35,133	\$40,000	\$40,000	\$21,273	\$40,000	\$40,033
Fuel Maintenance	\$30,580	\$20,000	\$20,000	\$14,465	\$35,000	\$36,000
Equipment Replacement	\$6,200	\$0	\$0	\$0	\$0	\$500
Equipment Rental	\$8,685	\$9,000	\$9,000	\$5,935	\$10,000	\$7,450
Tipping Fees	\$79,191	\$71,000	\$66,000	\$15,507	\$55,000	\$75,000
Yard Waste Tub Grinding	\$8,075	\$8,500	\$8,500	\$0	\$9,500	\$11,000
Employee Relations	\$30	\$100	\$100	\$0	\$0	\$100
Street Maintenance	\$3,708	\$7,700	\$7,700	\$0	\$7,000	\$9,890
Signage & Traffic Safety	\$6,185	\$2,800	\$2,679	\$0	\$2,500	\$3,500
Forestry & Landscaping	\$4,884	\$7,000	\$7,000	\$0	\$7,000	\$6,750
Tree Disease Mitigation	\$17,047	\$15,000	\$15,000	\$0	\$15,750	\$0
Total Supplies and Contractual:	\$452,359	\$369,269	\$368,648	\$130,179	\$361,356	\$381,428
Total Expense Objects:	\$914,040	\$787,926	\$787,926	\$353,727	\$833,475	\$825,499

Building Inspections



Leah Hofer
Assistant to the Village Manager

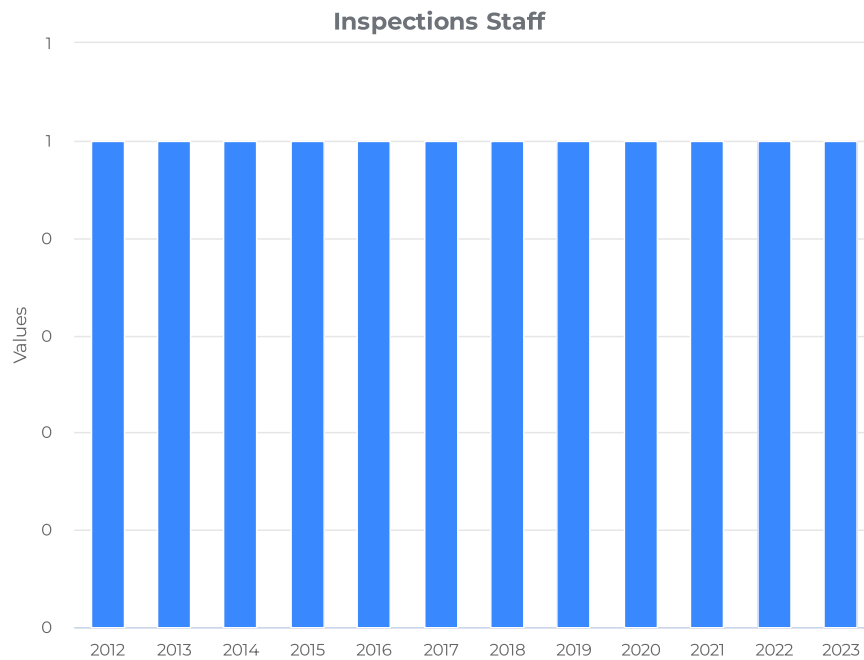
Mission: To safeguard life and property by the administration, regulation, and enforcement of local, state, and national codes as they relate to the public and private building design and construction activities.

2023 Goals

- Enhance community standards/property maintenance program enforcement.
- Develop Service Level Agreements for Village-provided services.
- Integrate payment system into online permitting system, 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, Inc.

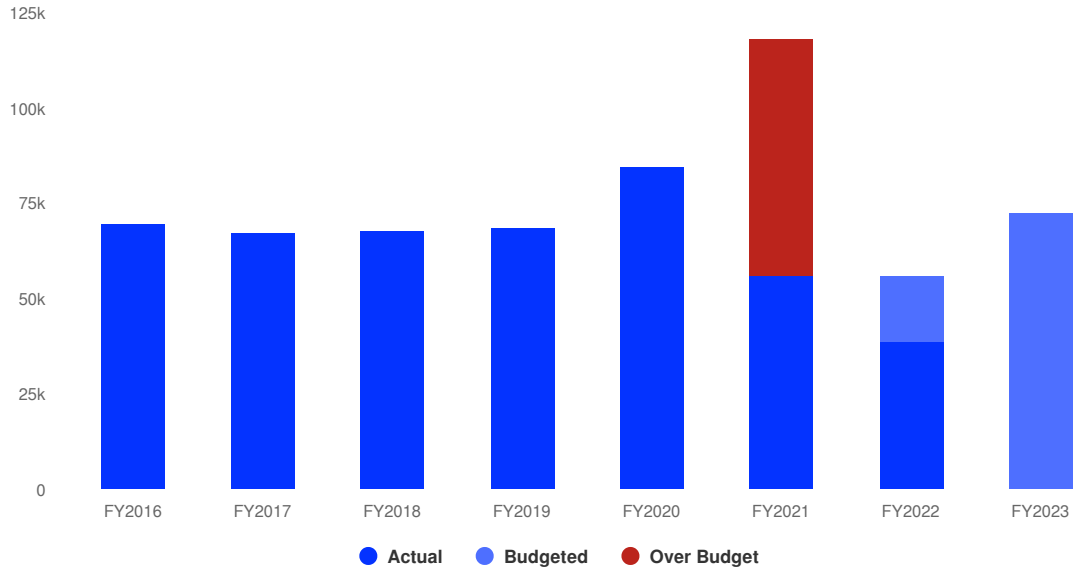


Expenditures Summary

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.

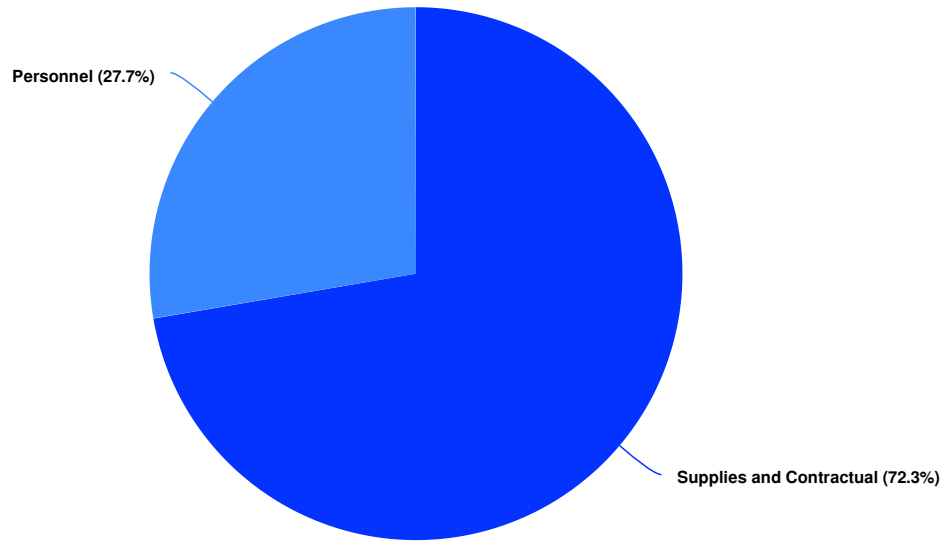
\$72,250 **\$16,500**
(29.60% vs. prior year)

Building Inspections Proposed and Historical Budget vs. Actual

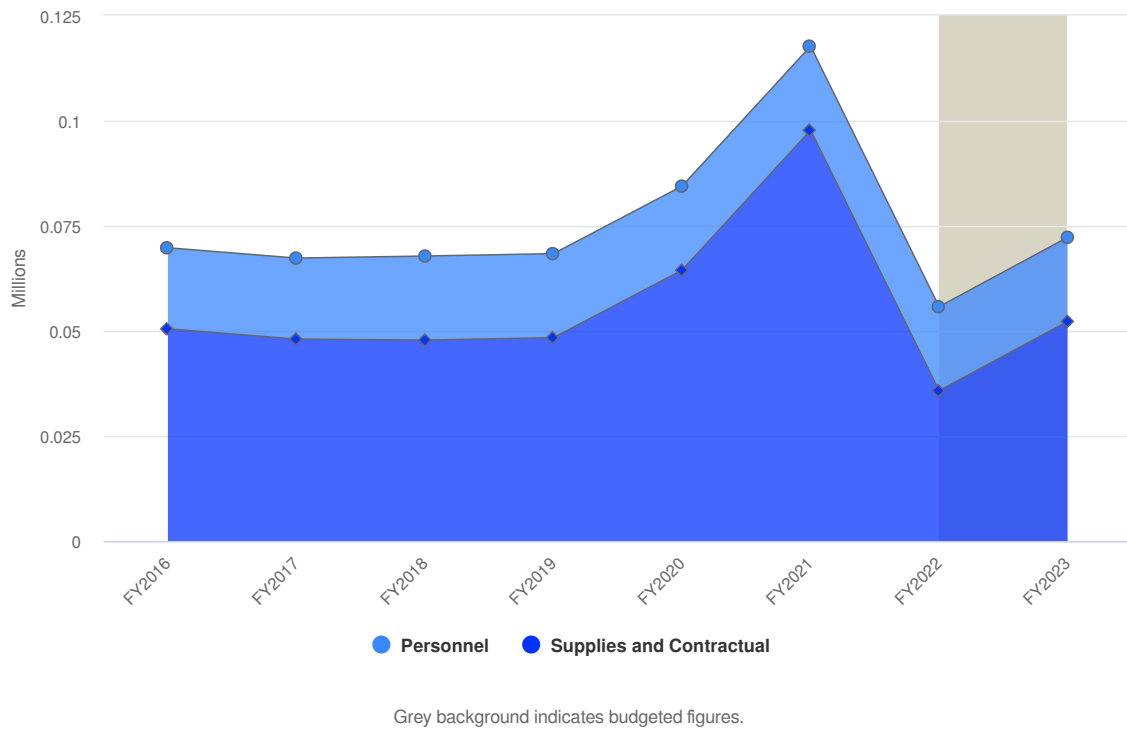


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Personnel						
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Total Personnel:	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Supplies and Contractual						
Building Permits	\$97,734	\$35,750	\$35,750	\$18,340	\$91,750	\$52,250
Total Supplies and Contractual:	\$97,734	\$35,750	\$35,750	\$18,340	\$91,750	\$52,250
Total Expense Objects:	\$117,734	\$55,750	\$55,750	\$38,340	\$111,750	\$72,250

Municipal Court

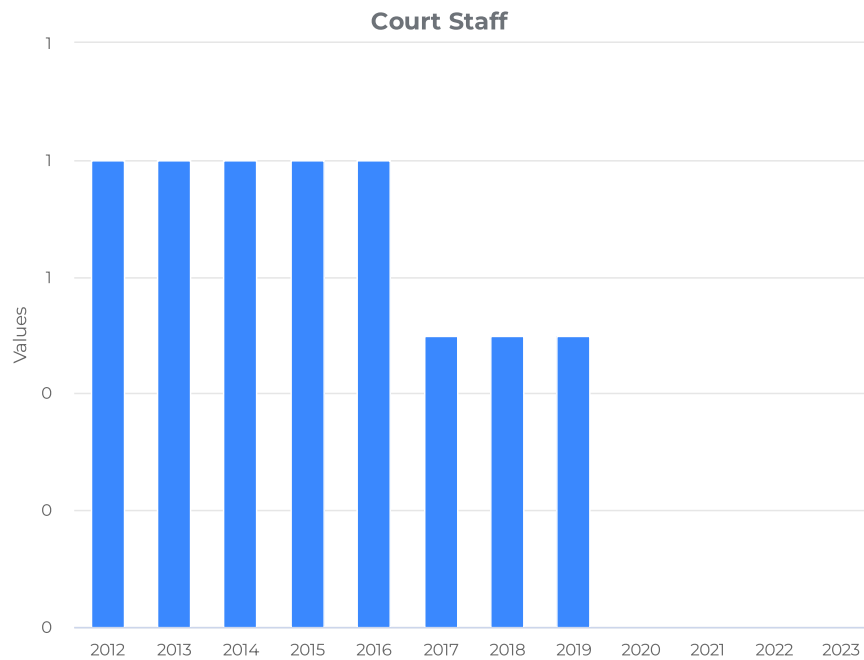


North Shore Municipal Court
Mary Bersch, City of Glendale

Mission: To uphold the judicial branch of the Village.

Staffing

The 2023 budget aligns existing resources to help mitigate the current economic conditions, 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.

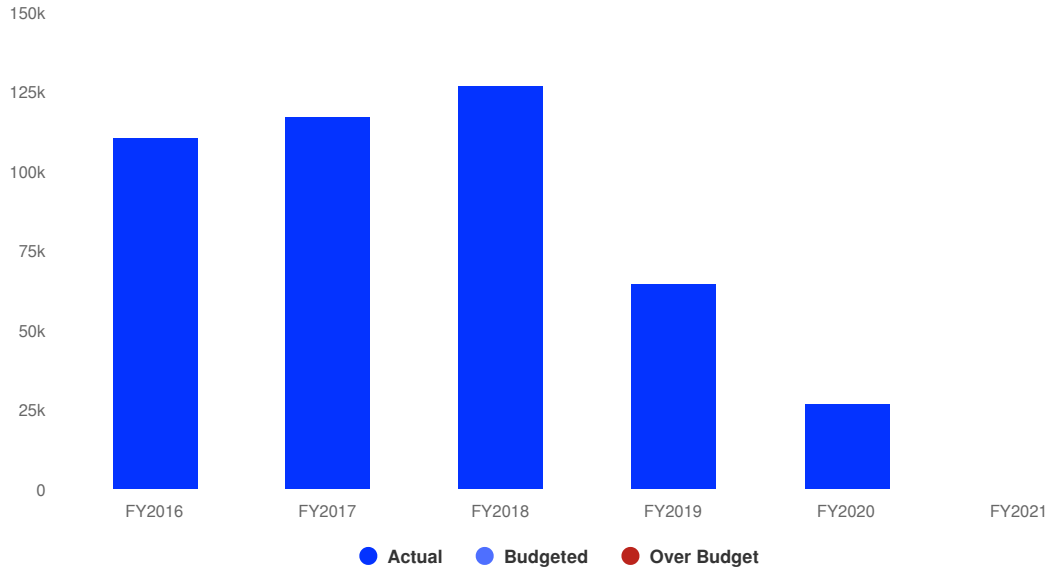


Expenditures Summary

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.

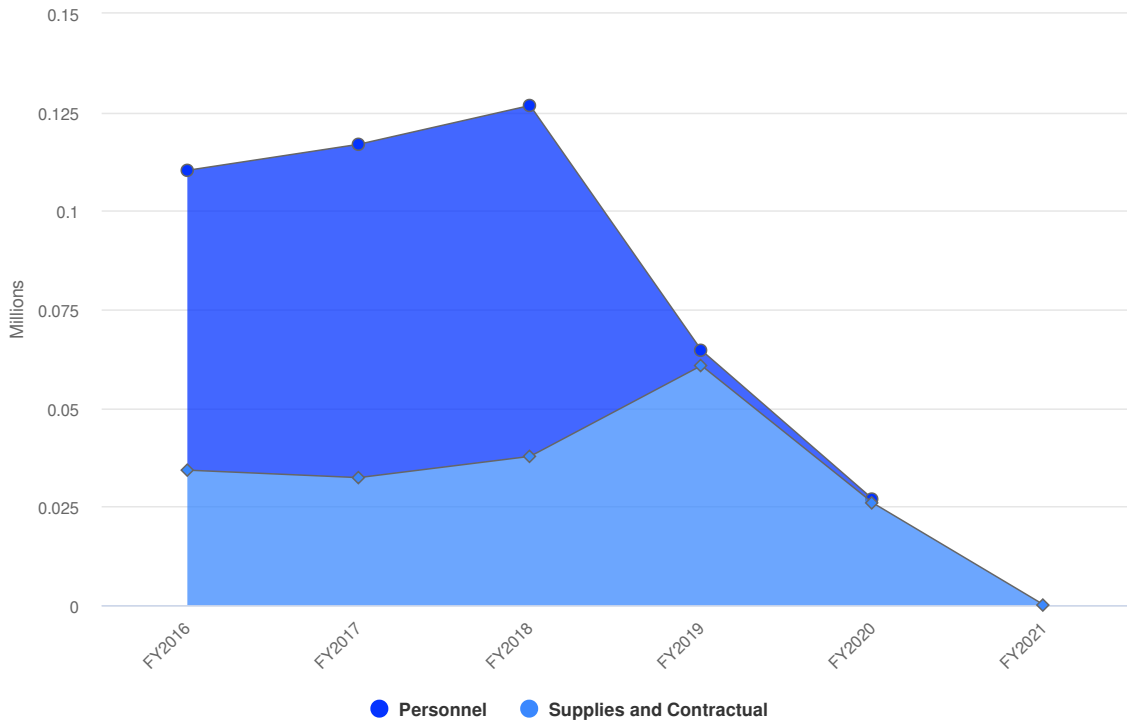
\$0 **\$0**
(% vs. prior year)

Court Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual
Expense Objects	

Name	FY2021 Actual
Supplies and Contractual	
Contractual Services	\$5
Total Supplies and Contractual:	\$5
Total Expense Objects:	\$5

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.

2023 Goals

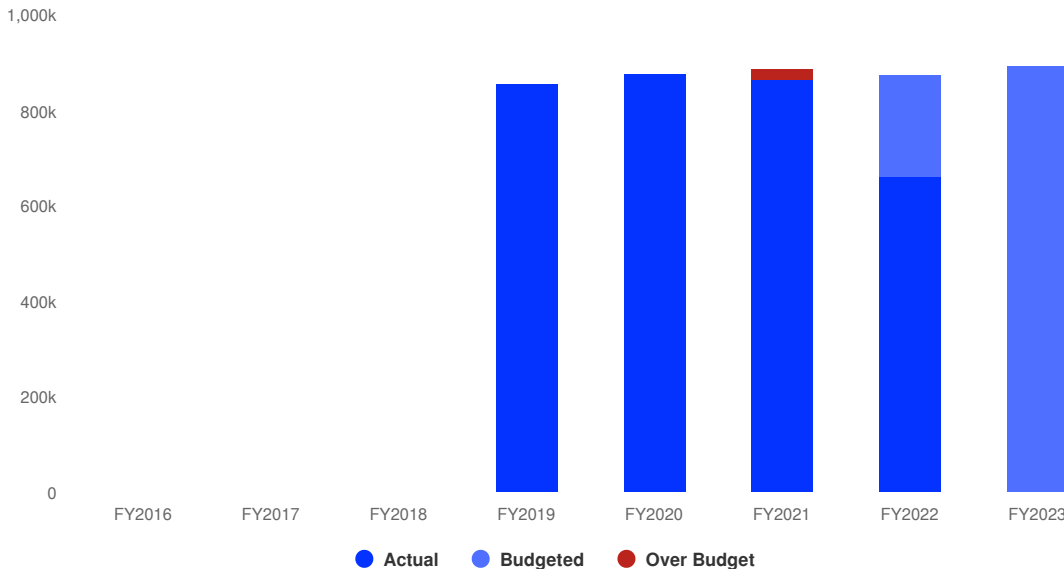
- Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
- Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities 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 2023 operating costs. NSFD cost increases are exempt from State imposed Levy Limits under State Law.

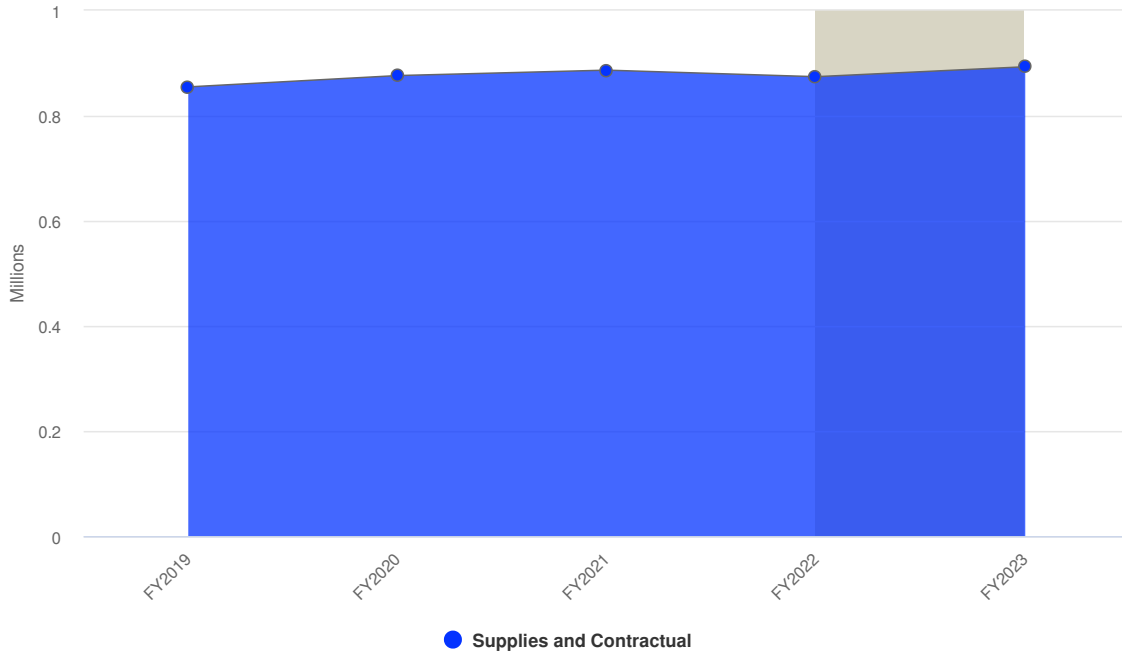
\$893,225 \$18,912
(2.16% vs. prior year)

North Shore Fire Department Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Supplies and Contractual						
Fire & Rescue - North Shore	\$864,506	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Fire Insurance Dues	\$22,253	\$0	\$0	\$0	\$0	\$0
Total Supplies and Contractual:	\$886,759	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225
Total Expense Objects:	\$886,759	\$874,313	\$874,313	\$661,122	\$874,313	\$893,225

North Shore Library

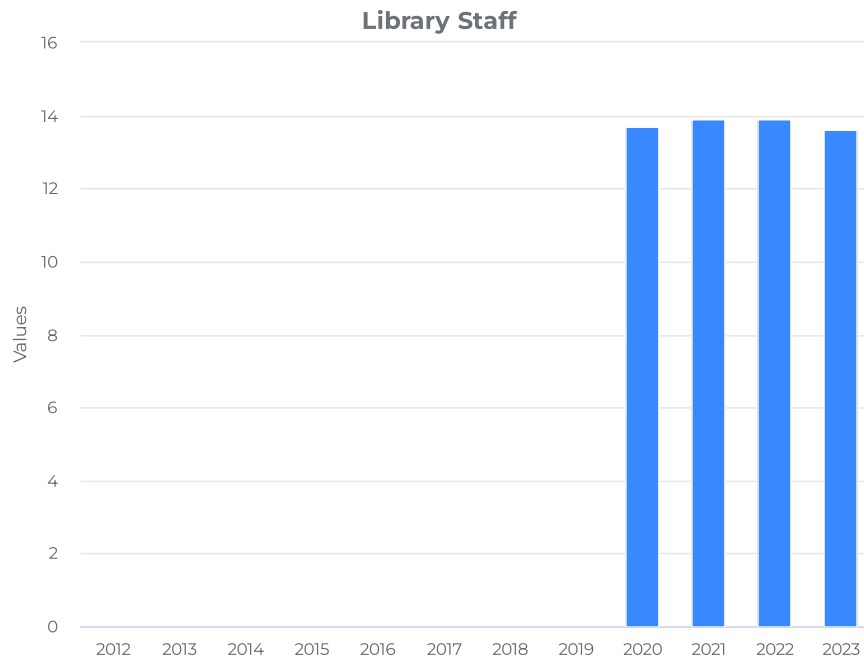


Rhonda Gould
Director

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. Overall, the Library employees 13.9 full time equivalents.

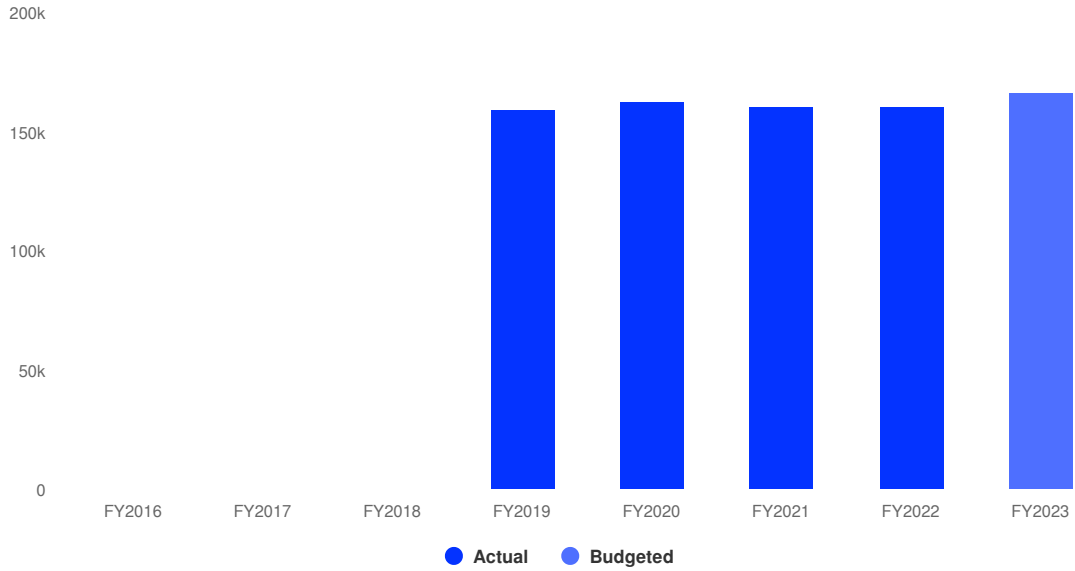


Expenditures Summary

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.

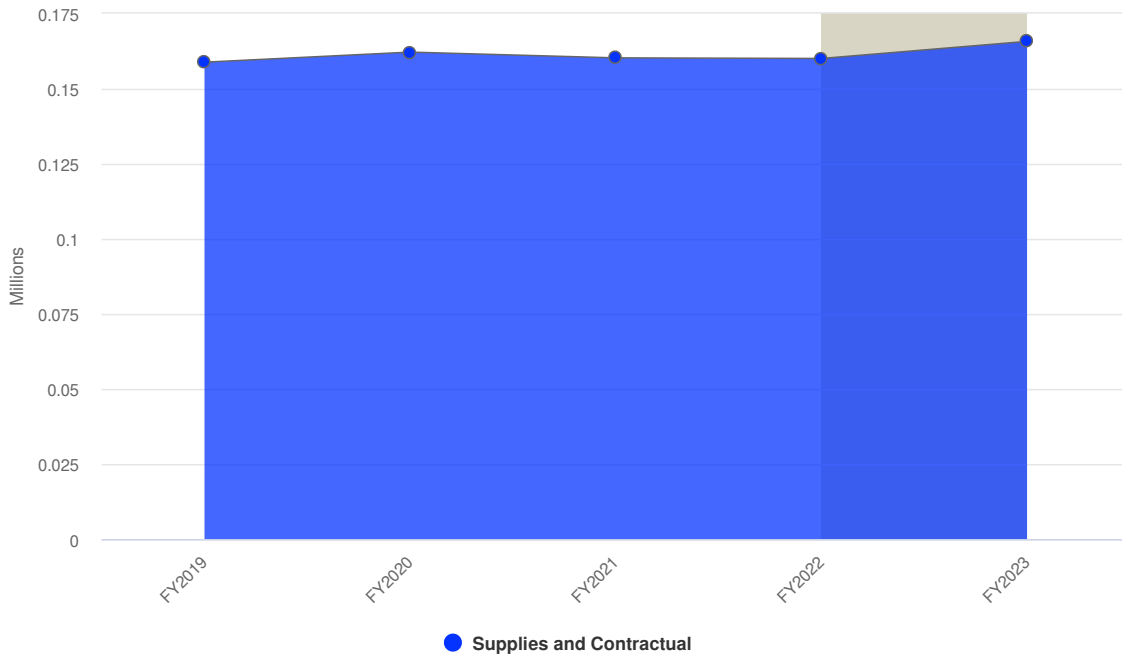
\$165,773 \$5,696
(3.56% vs. prior year)

North Shore Library Proposed and Historical Budget vs. Actual



Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Supplies and Contractual	~0.16	~0.16	~0.16	~0.16	~0.16	~0.165

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Supplies and Contractual						
Library-North Shore	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Total Supplies and Contractual:	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773
Total Expense Objects:	\$160,277	\$160,077	\$160,077	\$160,077	\$160,077	\$165,773

Parks



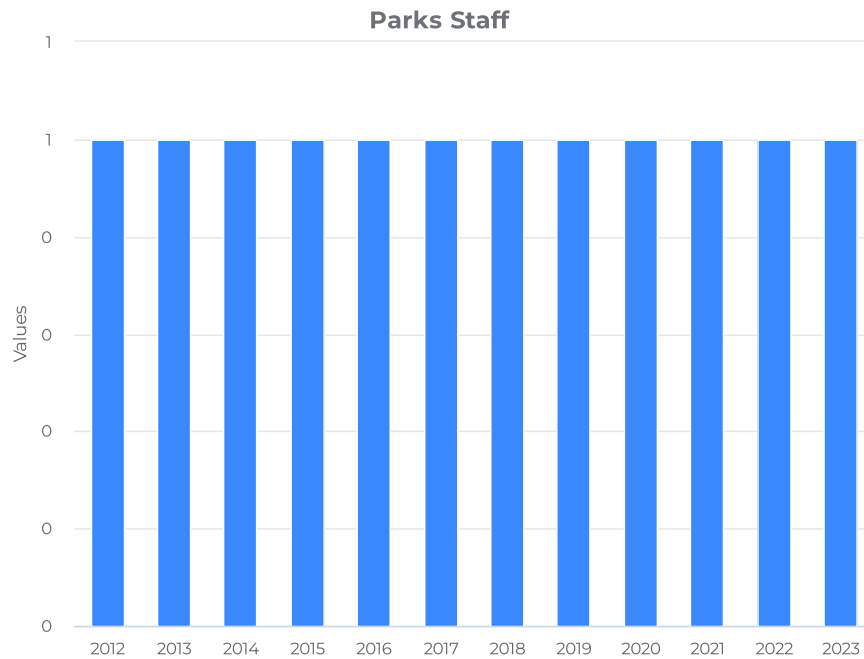
Shane Albers
Operations Superintendent

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

2023 Goals

- Promote Village sponsored events and encourage community-based events.

Staffing

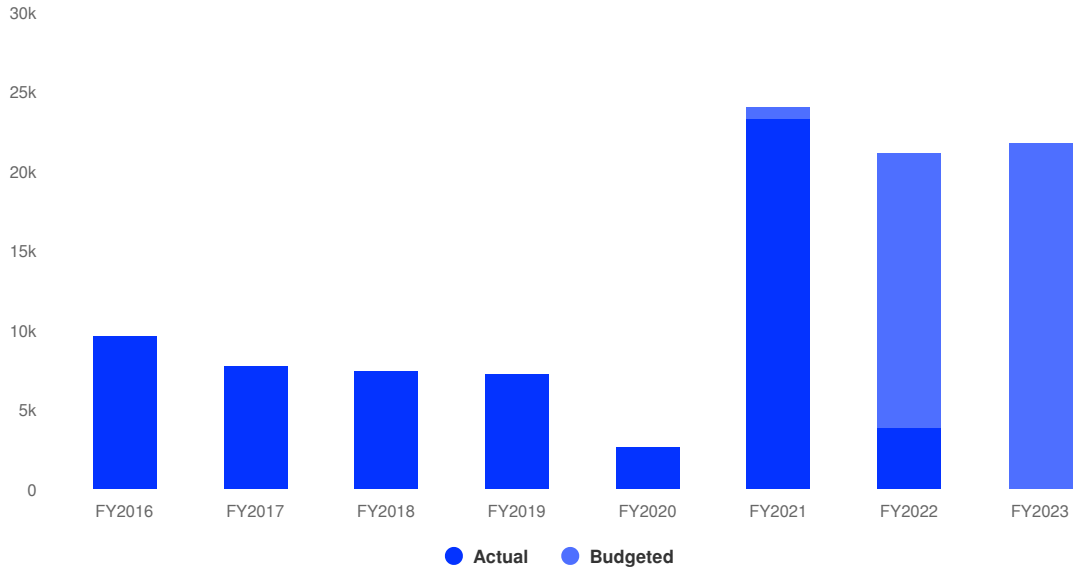


Expenditures Summary

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.

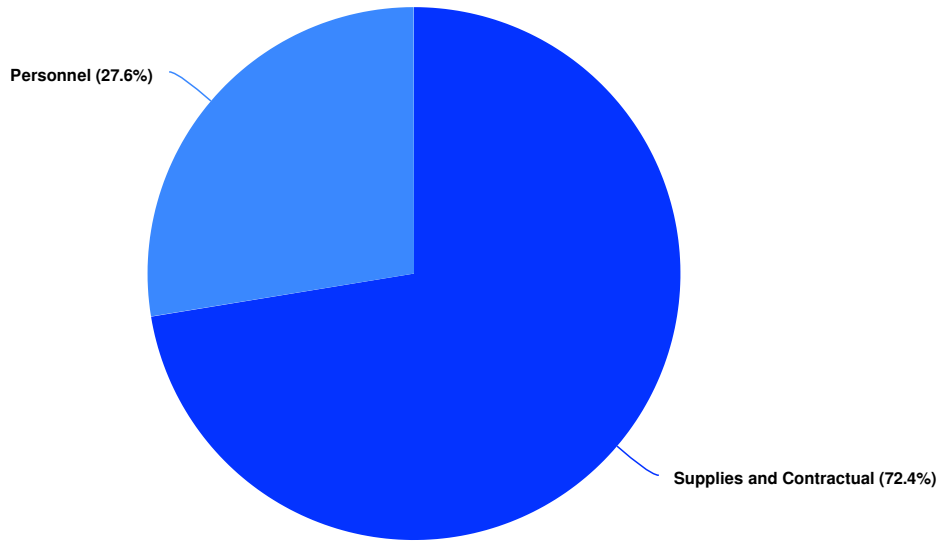
\$21,748 \$650
(3.08% vs. prior year)

Parks Proposed and Historical Budget vs. Actual

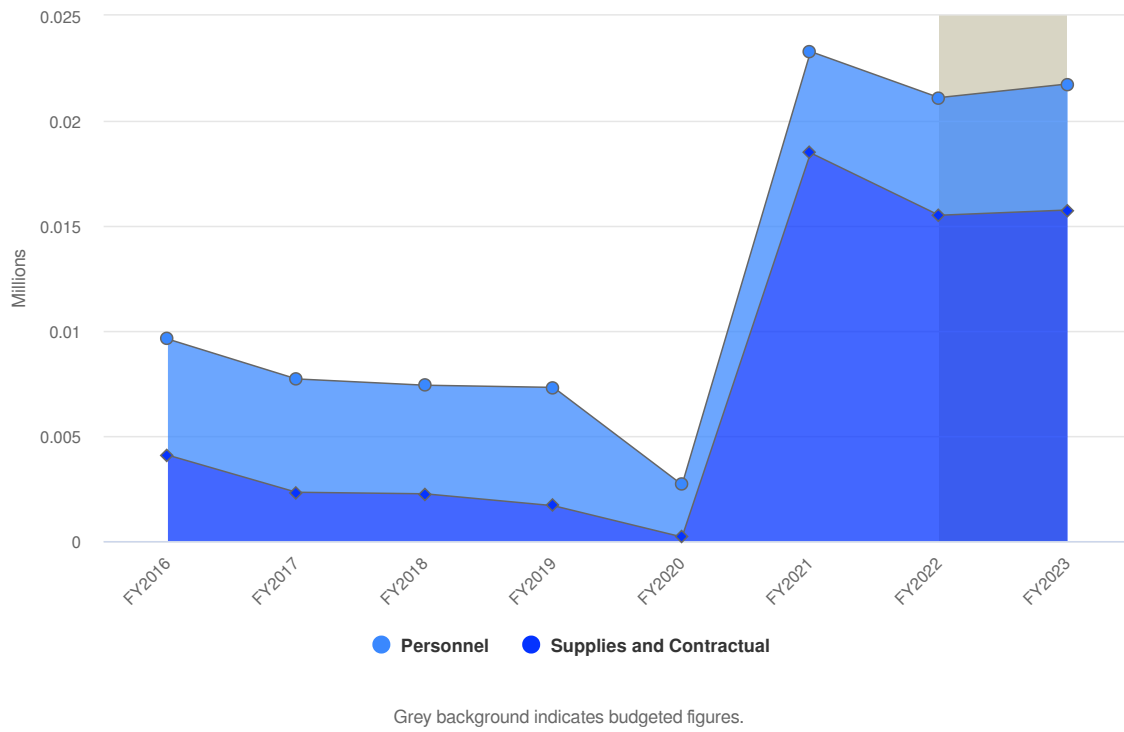


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Personnel						
Wages - FT	\$4,480	\$5,200	\$5,200	\$3,120	\$5,200	\$5,600
Social Security	\$343	\$398	\$398	\$239	\$398	\$398
Total Personnel:	\$4,823	\$5,598	\$5,598	\$3,359	\$5,598	\$5,998
Supplies and Contractual						
Contractual Services	\$55	\$0	\$0	\$0	\$0	\$0
Materials & Supplies	\$507	\$500	\$500	\$1	\$500	\$750
Community Events	\$17,906	\$15,000	\$15,000	\$496	\$15,000	\$15,000
Total Supplies and Contractual:	\$18,468	\$15,500	\$15,500	\$497	\$15,500	\$15,750
Total Expense Objects:	\$23,291	\$21,098	\$21,098	\$3,856	\$21,098	\$21,748

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.

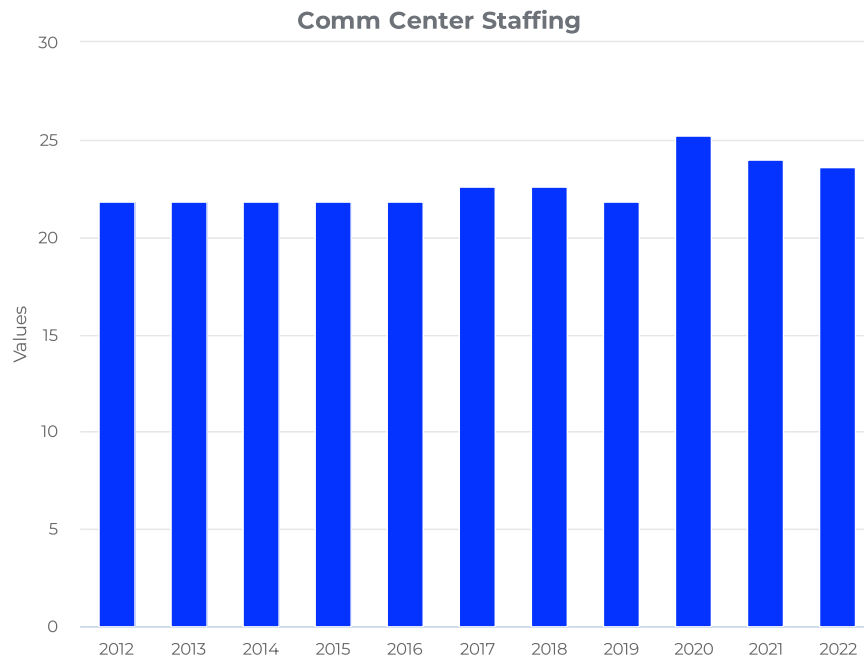
2023 Goals

- 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 NG911 ESINET.

Staffing

The 2023 budget aligns existing resources to help mitigate the economic conditions, 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).

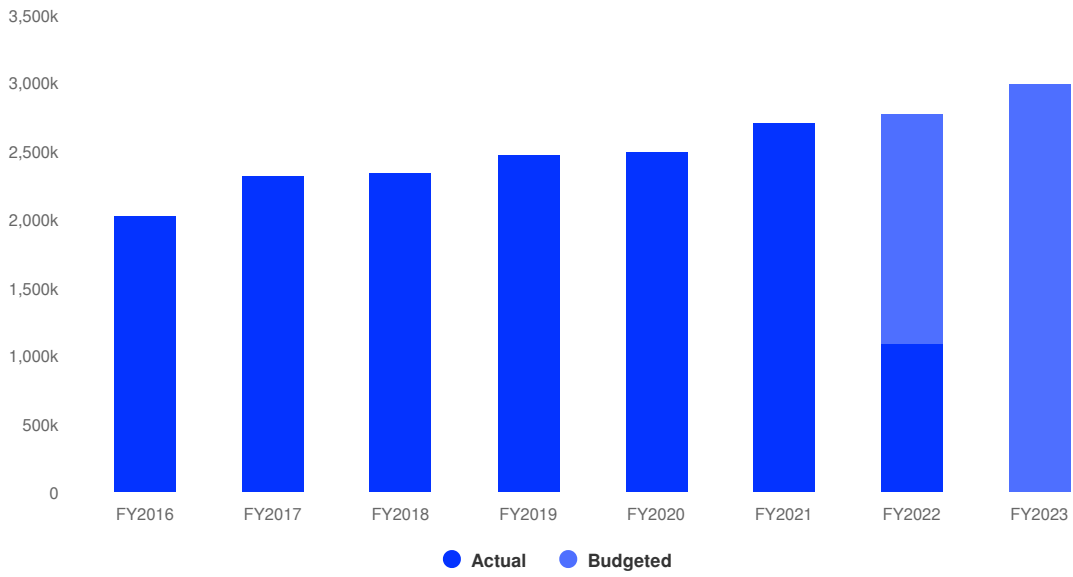


Expenditures Summary

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.

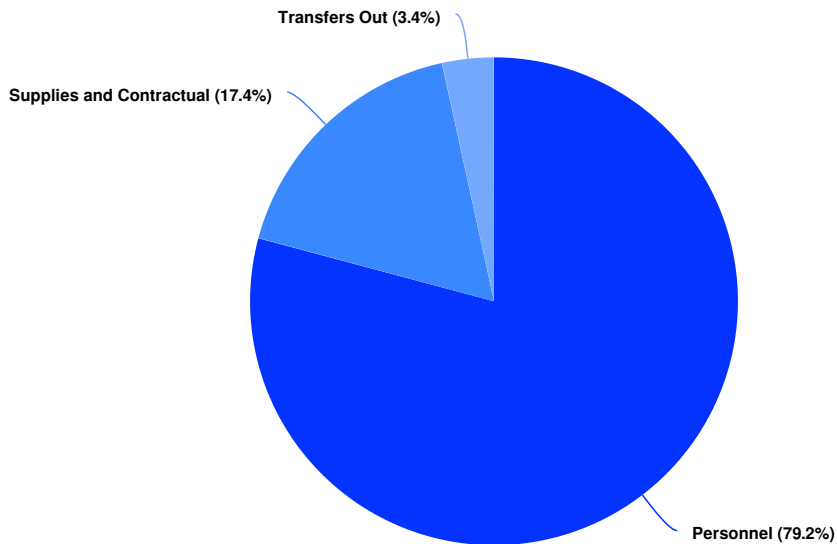
\$2,997,287 **\$222,717**
 (8.03% vs. prior year)

Public Safety Communications Proposed and Historical Budget vs. Actual

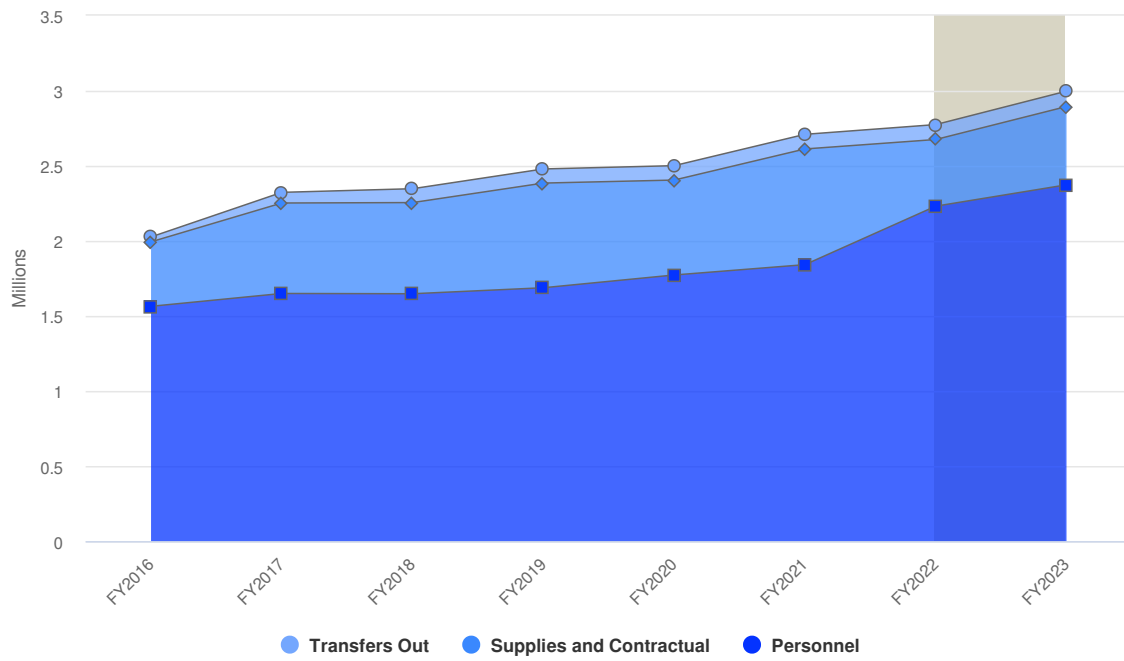


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Expense Objects						
Personnel						
Wages	\$1,233,836	\$1,534,221	\$1,534,221	\$636,892	\$1,435,671	\$1,671,481
Overtime	\$84,581	\$40,800	\$40,800	\$22,703	\$47,331	\$40,800
Holiday Pay	\$46,642	\$29,632	\$29,632	\$13,393	\$29,632	\$31,541
Health Insurance Buyout	\$7,458	\$3,000	\$3,000	\$2,333	\$5,082	\$4,500
Dental Insurance Buyout	\$461	\$453	\$453	\$113	\$274	\$381
Wisconsin Retirement System	\$91,820	\$102,562	\$102,562	\$43,534	\$98,321	\$113,660
Social Security	\$98,740	\$123,020	\$123,020	\$47,876	\$115,717	\$127,868
Life Insurance	\$2,107	\$2,564	\$2,564	\$1,310	\$2,083	\$2,735
Health Insurance	\$262,495	\$385,603	\$385,603	\$181,860	\$330,914	\$368,745
Dental Insurance	\$5,523	\$7,973	\$7,973	\$4,083	\$6,325	\$9,099
Recruitment	\$7,802	\$1,250	\$2,100	\$1,755	\$2,500	\$2,500
Total Personnel:	\$1,841,464	\$2,231,078	\$2,231,928	\$955,852	\$2,073,850	\$2,373,310
Supplies and Contractual						
Facility Maintenance & Supplies	\$41,504	\$13,983	\$13,983	\$5,675	\$14,298	\$29,133
Cleaning & Janitorial Services	\$11,379	\$11,386	\$11,386	\$6,383	\$11,386	\$11,659

Name	FY2021 Actual	FY2022 Adopted Budget	FY2022 Amended Budget	FY2022 Actual	FY2022 Projected	FY2023 Proposed Budget
Contractual Services	\$11,022	\$20,902	\$20,902	\$14,622	\$2,853	\$9,819
Legal Counsel-Personnel	\$0	\$1,000	\$1,000	\$0	\$0	\$1,000
Audit Services	\$1,532	\$1,654	\$1,931	\$1,584	\$1,931	\$1,692
Utilities	\$22,644	\$24,240	\$24,240	\$11,482	\$24,240	\$26,480
Telecommunications	\$107,291	\$113,545	\$113,375	\$29,217	\$110,000	\$148,690
Computer Support Services	\$1,757	\$3,500	\$3,500	\$84	\$3,000	\$3,500
Benefit Administrative Fees	\$402	\$479	\$879	\$860	\$860	\$860
Materials and Supplies	\$9,088	\$5,000	\$12,500	\$9,806	\$5,000	\$10,000
Licensing & Maintenance	\$399,533	\$220,991	\$210,080	-\$14,682	\$180,868	\$217,095
Office Supplies	\$805	\$1,800	\$1,770	\$373	\$1,800	\$1,800
Postage	\$500	\$500	\$500	\$0	\$500	\$500
Dues & Subscriptions	\$2,813	\$2,000	\$2,000	\$669	\$3,000	\$3,400
Training, Safety & Certifications	\$2,552	\$8,000	\$8,000	\$110	\$3,000	\$11,000
Clothing/Employee Expense	\$0	\$220	\$220	\$217	\$220	\$840
Equipment Replacement	\$111,414	\$0	\$0	-\$44,882	\$25,127	\$0
Employee Recognition	\$0	\$500	\$500	\$0	\$0	\$250
Contingency	\$36,090	\$3,184	\$5,238	\$5,237	\$14,112	\$30,000
General Liability Insurance	\$4,740	\$4,920	\$4,920	\$4,879	\$4,879	\$7,274
Workers Compensation	\$2,396	\$2,418	\$2,418	\$922	\$2,418	\$2,385
Commercial Crime Policy	\$70	\$102	\$102	\$98	\$98	\$118
Property Insurance	\$3,162	\$3,730	\$3,760	\$3,760	\$3,760	\$4,061
Total Supplies and Contractual:	\$770,693	\$444,054	\$443,204	\$36,414	\$413,350	\$521,556
Transfers Out						
Administrative/Transfer to	\$97,488	\$99,438	\$99,436	\$99,438	\$99,438	\$102,421
Total Transfers Out:	\$97,488	\$99,438	\$99,436	\$99,438	\$99,438	\$102,421
Total Expense Objects:	\$2,709,645	\$2,774,570	\$2,774,568	\$1,091,704	\$2,586,638	\$2,997,287

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 five adopted strategic initiatives.

In 2023, the Village undertook a comprehensive look at capital items and updated the Capital Improvement Plan that stretches to 2043. 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 2023 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 2023 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 impact of 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

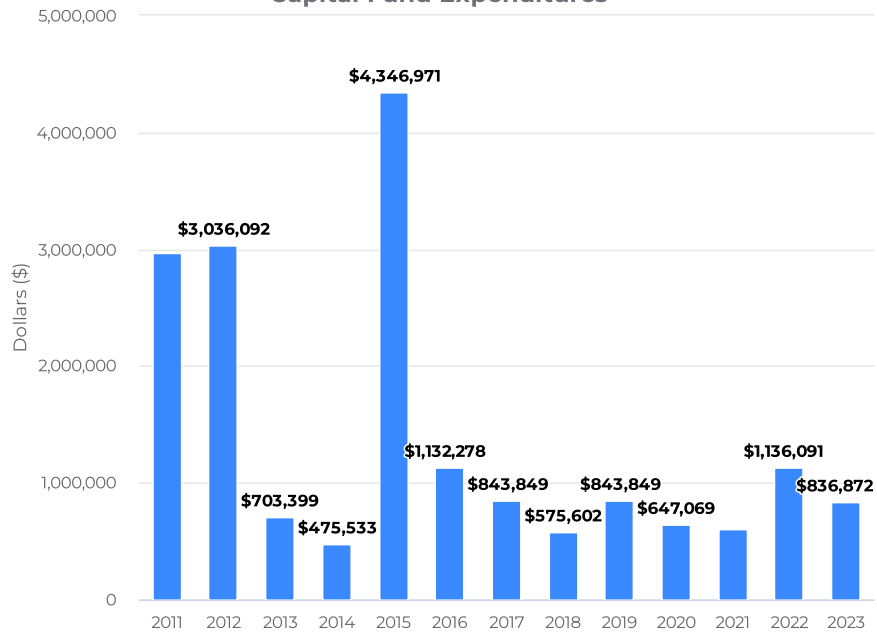
As can be noted in the CIP, there are a lot of projects over the next five years that the Village plans to begin work on that may not have sufficient revenue to complete. To budget and plan for each project will require a long-range financial plan that will include a mixture of operational fund appropriations, 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)
8. North Shore Library Capital Fund

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 five adopted strategic initiatives.

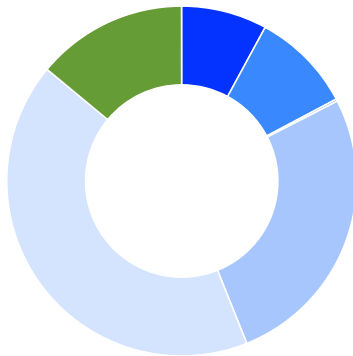
In 2023, the Village undertook a comprehensive look at capital items and created a Capital Improvement Plan that stretches to 2043. The current year’s projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Total Capital Requested

\$1,746,922

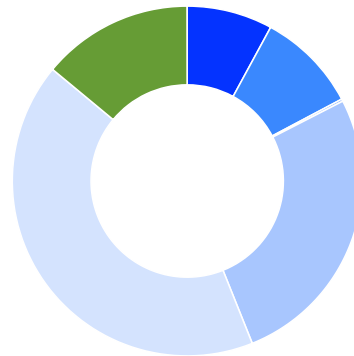
36 Capital Improvement Projects

Total Funding Requested by Department



Public Safety Capital (8%)	\$138,370.93
Public Safety Communication Capital (9%)	\$163,000.00
Public Works (0%)	\$3,700.00
Public Works Capital (26%)	\$462,501.00
Sanitary Sewer (42%)	\$735,050.00
Stormwater Utility (14%)	\$244,300.00
TOTAL	\$1,746,921.93

Total Funding Requested by Source



Police Capital (8%)	\$138,370.93
Public Safety Communications Capital (9%)	\$163,000.00
Public Works (0%)	\$3,700.00
Public Works Capital Fund (26%)	\$462,501.00
Sanitary Sewer Fund (42%)	\$735,050.00
Stormwater Utility (14%)	\$244,300.00
TOTAL	\$1,746,921.93

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.

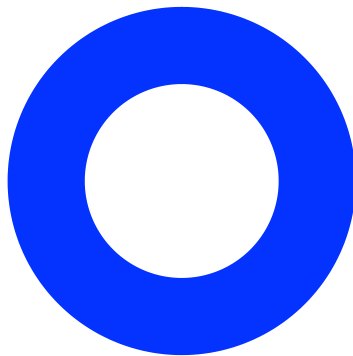
Included in each of the 2023 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2023 budget includes several major purchases 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%)	\$1,746,921.93
TOTAL	\$1,746,921.93

Department of Public Works Requests

Itemized Requests for 2023

DPW Fuel Transfer Pump **\$500**

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...

DPW Snow Plow Blade Replacement **\$3,200**

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...

Total: \$3,700

Sanitary Sewer Requests

Itemized Requests for 2023

Sanitary Sewer East Side Sewer Relief Construction **\$688,300**

The proposed sewer line will reduce sewer backup risks on the East side of the Village, in an area roughly centered around the intersection of Bayside Drive and Fairy Chasm Road. This sewer line will help mitigate flowage.

Sanitary Sewer Transducers/ Floats **\$1,250**

Transducers and floats are used at the Village lift stations to monitor the water levels. They are able to alert the systems when the water levels reach a certain threshold.

Sewer Fuel Transfer Pump **\$500**

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...

Sewer GIS Build Out and Update **\$5,000**

The Village currently has a GIS program that is able to help locate trees, manholes, sanitary mains, and where the Village's right of way lies. The Village is looking to further update this program to implement more ways of keeping records...

Sewer Televising and Inspections **\$40,000**

The Village is responsible for 135,000 feet of sewer line. Televising the sewer lines is an effective method to check the condition of the sewer. Televising helps determine whether a sewer line needs cleaning, repair, or replacement. Televising...

Total: \$735,050

Stormwater Utility Requests

Itemized Requests for 2023

DPW Stormwater Computer Replacement

\$700

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...

Stormwater 3" Utility Portable Pump

\$2,000

Municipal wastewater pumping can take many forms depending on whether 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 Backpack Blower

\$1,000

Backpack blowers are a commonly used tool by DPW technicians. They are generally used as a tool to help speed up a clean up process. They are used after mulching areas around hard surfaces, after removal or trimming trees, for landscape...

Stormwater Fuel Transfer Pump

\$600

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...

Stormwater GIS Build Out and Update

\$5,000

The Village currently has a GIS program that is able to help locate trees, manholes, sanitary mains, and where the Village's right of way lies. The Village is looking to further update this program to implement more ways of keeping records...

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 Mini Excavator

\$100,000

An excavator is a vital piece of equipment for DPW operations. The excavator is used for road work operations, like ditching and grading. The old excavator will be traded in for a \$30,500 reduction in cost, so the final cost will be \$99,973.

Stormwater Pump Control Panels

\$105,000

The current pump panels are older than 20 years. The technology has changed drastically, making the panels harder and more expensive to repair. Also, there is no insite to these panels, meaning you have to be onsite in order to check the panels...

Total: \$244,300

Public Safety Communication Capital Requests

Itemized Requests for 2023

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 NG911 Consulting Services **\$50,000**

Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.

BCC NG911 Intrado Upgrade **\$32,000**

Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.

BCC NG911 Motorola Upgrade **\$35,000**

Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.

BCC Vhost Server Replacement **\$20,000**

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 Wireless Access Point **\$1,000**

Replace existing wireless access points on a rolling replacement cycle to ensure uninterrupted internet access necessary to accomplish tasks and provide continual service.

Total: \$163,000

Public Safety Capital Requests

Itemized Requests for 2023

NSFD Annual Capital Contribution	\$46,086
Bayside's annual contribution to the North Shore Fire Department capital projects.	
PD 9MM Handgun Weapon Platform Replacements	\$11,830
Current handguns are more than 10 years old and do not have the required mounts to attach optics or flashlights. The weapon will fire 9mm ammunition rather than 40 caliber ammunition. 9MM handguns use rounds that are less expensive, create...	
PD Officer Body Armor/Bullet Proof Vests	\$4,250
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 Portable Radio Batteries	\$1,875
The Department purchased 13 Motorola portable radios used by officers in the field in 2016. The batteries are beginning to fail; batteries are not holding their charge. This program replaces 13 batteries and purchases 2 extra batteries...	
PD Rifle Sights	\$2,900
Five Rifle Sights - The rifle sight currently used on the Sig M400 rifles is the Vortex Sparc II red dot sight, which has been problematic since its purchase in 2016. It has a difficult two-step process for use. Targets cannot be...	
PD SmartPhone & Camera for Squads	\$1,250
Five SmartPhone/Cameras with service connections - Unlike current cell phones placed into the squads, a smart phone can stay in the squad and plugged into the charging port in the center console, reducing the chances of officers forgetting to...	
PD Squad Car Hybrid Ford Interceptor (#1)	\$53,882
Replacement of a high mileage four-year old squad car (one per year) with a hybrid-technology car - includes extended warranty - this is an annual planned purchase which allows one police vehicle to be replaced each year. 2022 Ford Police...	
PD Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease	\$5,498
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 TASER Replacement Program	\$10,800
The Department is currently utilizing the Axon X26P Taser. The X26P is a single shot Taser and is the oldest model that Axon Inc. still supports. The Department currently has three Tasers out of service due to malfunction. A couple of the current...	
Total: \$138,371	

Public Works Capital Requests

Itemized Requests for 2023

DPW Annual Road Resurfacing Project CIP **\$273,342**

The Village worked on a project that helped identify all the roads in the Village and their ratings on when replacement would be needed. The Village got the information from PASER which helps to formulate a progressive maintenance schedule for the...

DPW Computer Replacement **\$1,000**

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 Electric Vehicle Charger (Grant) **\$66,000**

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...

DPW Street Sign Replacement Program **\$28,159**

The Village has been working to update all the street signs to ensure proper reflectivity and an updated logo. There are still 259 signs that need updating/ replacing. Providing the Village with all the same logos on street signs will promote...

DPW TAP Crosswalk (Grant) **\$64,000**

The Village was awarded with a grant from the Wisconsin Department of Transportation to enhance pedestrian crosswalk safety in the community. The grant will fund new crosswalk signs being put in place at Brown Deer Road. These new crosswalk signs...

DPW UTV **\$30,000**

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 garbage up the drive service, mulching, operation maintenance at and around the park off-road, it is used as moving people...

Total: \$462,501

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. Projects 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.

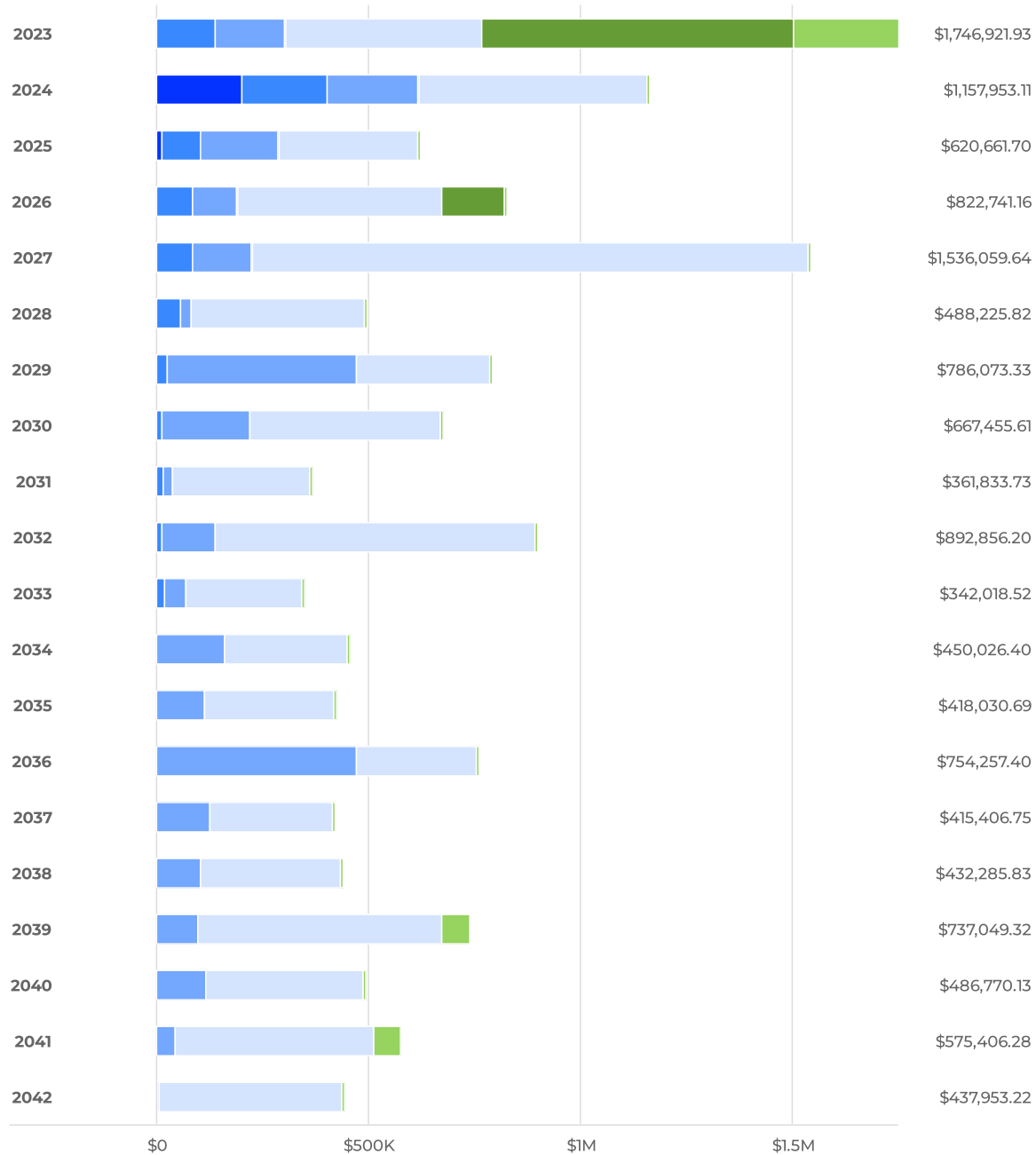
The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed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

Total Capital Requested

\$14,129,987

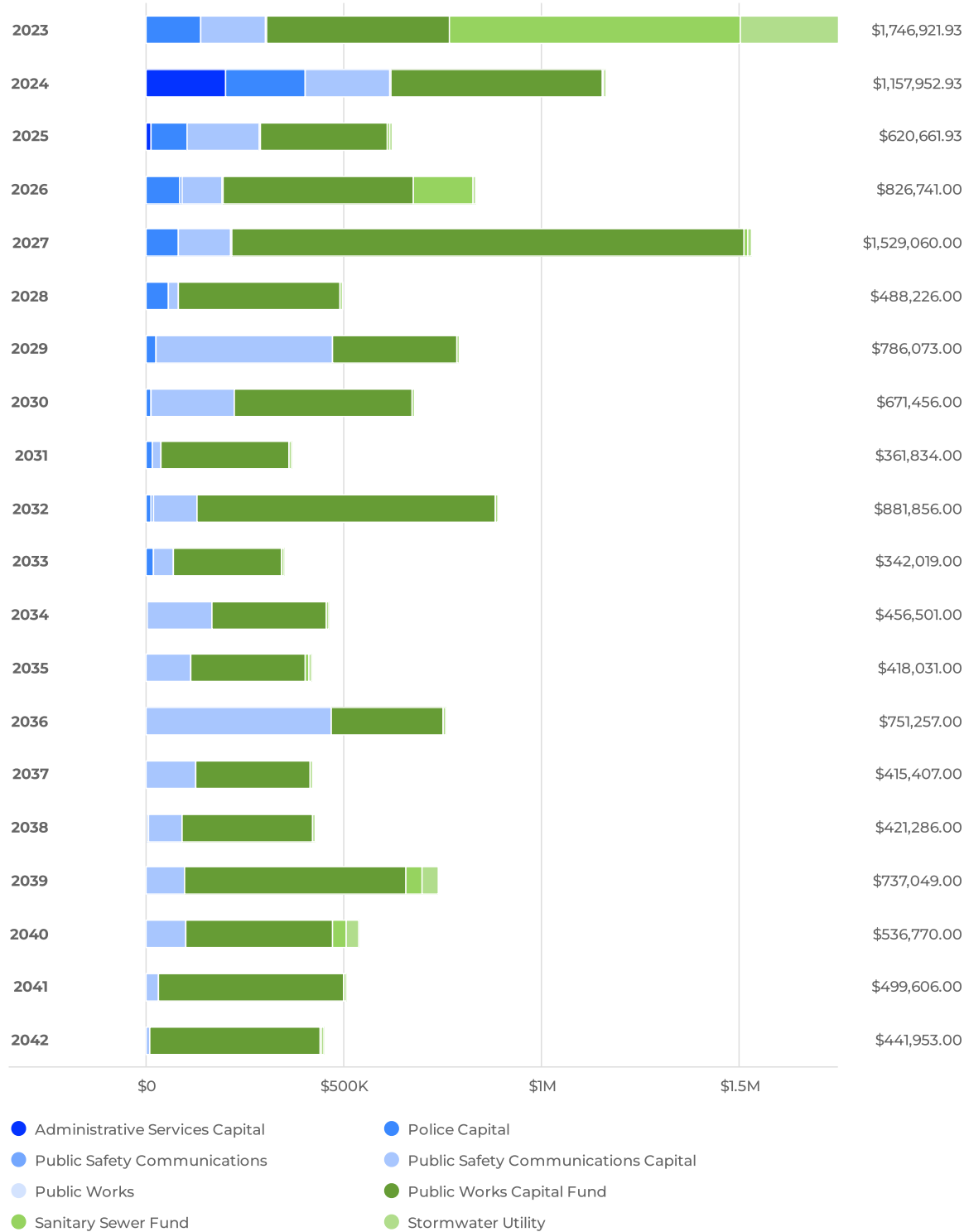
103 Capital Improvement Projects

Total Funding Requested by Department



- Administrative Capital
- Public Safety Capital
- Public Safety Communication Capital
- Public Works
- Public Works Capital
- Sanitary Sewer
- Stormwater Utility

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.

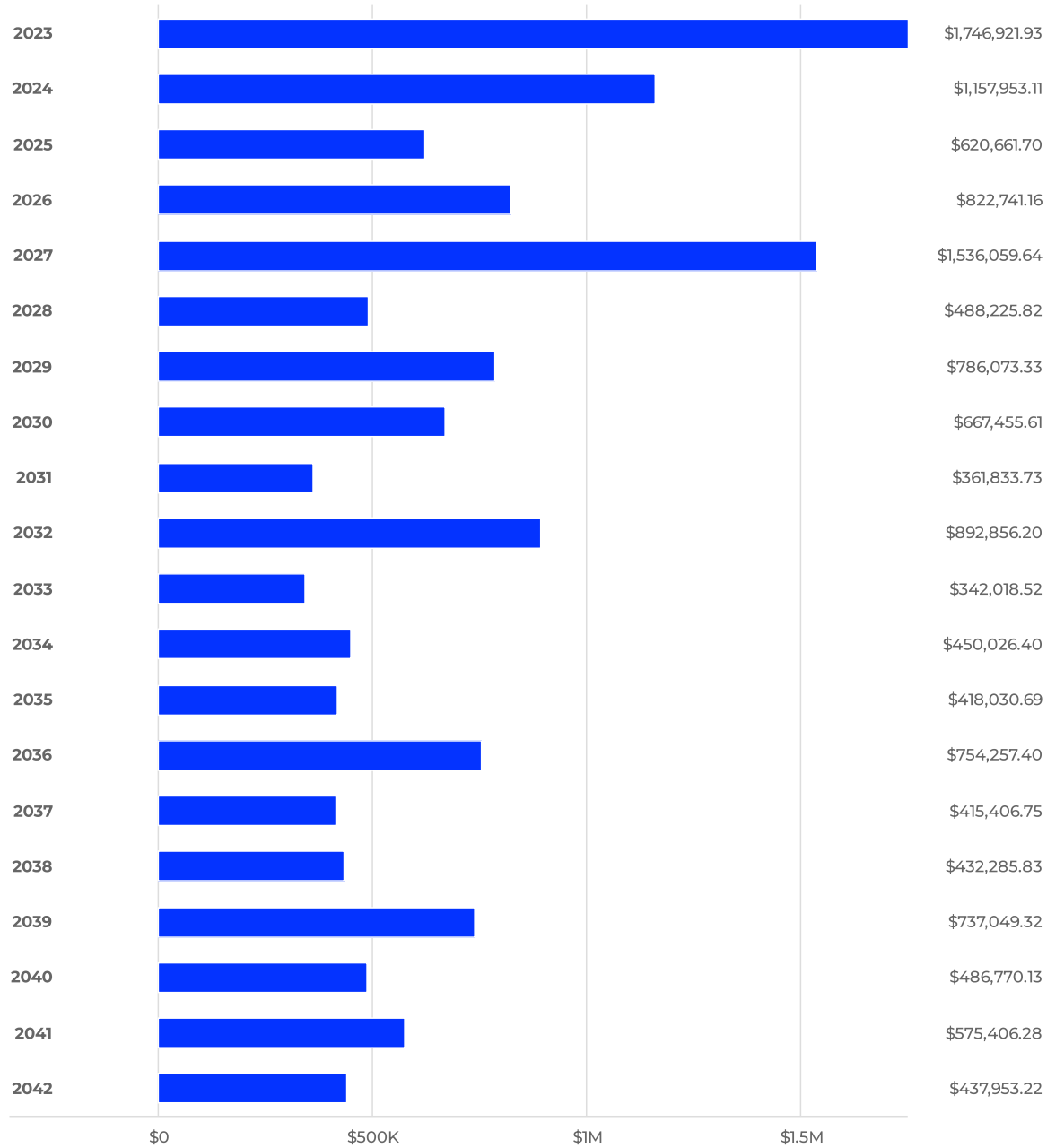
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In general, the capital projects affect the Village's operating budget in a positive way. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt reduces some of the street maintenance repairs included 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 2023 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 2023 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

Department of Public Works Requests

Itemized Requests for 2023-2043

DPW Fuel Transfer Pump **\$500**

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...

DPW Snow Plow Blade Replacement **\$16,000**

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...

Total: \$16,500

Sanitary Sewer Requests

Itemized Requests for 2023-2043

Sanitary Sewer East Side Sewer Relief Construction **\$688,300**

The proposed sewer line will reduce sewer backup risks on the East side of the Village, in an area roughly centered around the intersection of Bayside Drive and Fairy Chasm Road. This sewer line will help mitigate flowage.

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...

Sanitary Sewer Transducers/ Floats **\$1,250**

Transducers and floats are used at the Village lift stations to monitor the water levels. They are able to alert the systems when the water levels reach a certain threshold.

Sewer Fuel Transfer Pump **\$500**

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...

Sewer GIS Build Out and Update **\$5,000**

The Village currently has a GIS program that is able to help locate trees, manholes, sanitary mains, and where the Village's right of way lies. The Village is looking to further update this program to implement more ways of keeping records...

Sewer Televising and Inspections **\$40,000**

The Village is responsible for 135,000 feet of sewer line. Televising the sewer lines is an effective method to check the condition of the sewer. Televising helps determine whether a sewer line needs cleaning, repair, or replacement. Televising...

Total: \$887,050

Stormwater Utility Requests

Itemized Requests for 2023-2043

DPW Stormwater Computer Replacement	\$700
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...	
Stormwater 3" Utility Portable Pump	\$10,000
Municipal wastewater pumping can take many forms depending on whether 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 Backpack Blower	\$2,000
Backpack blowers are a commonly used tool by DPW technicians. They are generally used as a tool to help speed up a clean up process. They are used after mulching areas around hard surfaces, after removal or trimming trees, for landscape...	
Stormwater Fuel Transfer Pump	\$600
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...	
Stormwater GIS Build Out and Update	\$5,000
The Village currently has a GIS program that is able to help locate trees, manholes, sanitary mains, and where the Village's right of way lies. The Village is looking to further update this program to implement more ways of keeping records...	
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 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 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 Mini Excavator	\$100,000
An excavator is a vital piece of equipment for DPW operations. The excavator is used for road work operations, like ditching and grading. The old excavator will be traded in for a \$30,500 reduction in cost, so the final cost will be \$99,973.	
Stormwater Pump Control Panels	\$105,000
The current pump panels are older than 20 years. The technology has changed drastically, making the panels harder and more expensive to repair. Also, there is no insite to these panels, meaning you have to be onsite in order to check the panels...	
Total: \$385,300	

Administrative Capital Requests

Itemized Requests for 2023-2043

Badger Book Replacements	\$11,856
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Due to technological life span of the current equipment, replace the Badger Books to ensure integrity of the elections. Request is based on 2022 cost information.

Ellsworth Park Playground Equipment	\$200,000
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Replacement of the large piece of playground equipment on the east side of the playground due to deterioration and wear.

Total: \$211,856

Public Safety Communication Capital Requests

Itemized Requests for 2023-2043

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 Chairs	\$41,200
Replacement of existing dispatcher chairs due to normal wear and tear and to ensure comfortable and appropriate work conditions can be continuously maintained.	
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 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 Data Center Dry Agent Upgrade	\$24,000
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 Enterprise Firewall High Availability	\$75,000
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 Enterprise Security Remediation	\$200,000
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 External Enterprise Security Penetration Testing	\$125,000
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 Flooring replacement/repair	\$108,000
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 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 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 Intrado System Replacement	\$750,000
Replacement and support of Intrado hardware utilized by the Bayside Communications Center necessary for service provision.	
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 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 Mobile Dispatch Stations	\$96,000
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 Multi-Purpose Copier/Printer/Scanner Replacement	\$8,000
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 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 NG911 Consulting Services	\$50,000
Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.	
BCC NG911 Intrado Upgrade	\$32,000
Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.	
BCC NG911 Motorola Upgrade	\$35,000
Upgrade the existing Intrado call handler for NG911 and integrate with the state's ESINet network.	
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 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 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 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 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 Switches	\$135,000
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 Vhost Server Replacement	\$200,000
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 Voice Processing Module	\$22,000
VPM replacement at positions (Voice Processing Module)	
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 WAN	\$200,000
Upgrade and replace hardware to maintain adequate agency connectivity to ensure service provision may be carried out uninterrupted by technological inadequacies.	
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/IT Admin Computer Replacement	\$25,000
This is to replace the primary mobile PC devices for BCC admin staff and IT personnel.	
Total: \$2,909,200	

Public Safety Capital Requests

Itemized Requests for 2023-2043

NSFD Annual Capital Contribution	\$46,086
Bayside's annual contribution to the North Shore Fire Department capital projects.	
PD - Automated License Plate Reader System - Flock Camera	\$3,200
Flock Safety is an American company that sells Automated License Plate Recognition technology (ALPR) to law enforcement agencies and neighbourhood associations. The cameras read license plates and send instant alerts...	
PD 9MM Handgun Weapon Platform Replacements	\$23,830
Current handguns are more than 10 years old and do not have the required mounts to attach optics or flashlights. The weapon will fire 9mm ammunition rather than 40 caliber ammunition. 9MM handguns use rounds that are less expensive, create...	
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 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 Desktop Computers	\$16,500
Three Desktop Computers every other year - 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...	
PD Fingerprint Computer	\$5,000
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...	
PD Infrared Spotting Scope	\$1,800
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...	
PD Lightbars	\$18,000
Routine, annual replacement of 1 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...	
PD Locker Room Renovation	\$37,500
Flooring and painting, as well as new lockers, are requested. Lockers are sold in sections of 3 lockers at \$2,100.00 each. The cost of 12 locker sections is \$25,200. 700 Sq Ft of commercial LVP flooring installed is expected to...	
PD Officer Body Armor/Bullet Proof Vests	\$14,750
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 Ozaukee Radio - Squad	\$9,000
Five In-Car Ozaukee County 800MHz Radios - 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...	
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 Portable Radio Batteries	\$3,815
The Department purchased 13 Motorola portable radios used by officers in the field in 2016. The batteries are beginning to fail; batteries are not holding their charge. This program replaces 13 batteries and purchases 2 extra batteries...	
PD Portable Radios	\$48,000
Replace 2 Portable Radios each year for 7 years. 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...	
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 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 Rifle Sights	\$5,950
Five Rifle Sights - The rifle sight currently used on the Sig M400 rifles is the Vortex Sparc II red dot sight, which has been problematic since its purchase in 2016. It has a difficult two-step process for use. Targets cannot be...	
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 Sig Sauer Rifles	\$7,000
Five Rifles - SIG SAUER offers 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...	
PD SmartPhone & Camera for Squads	\$5,325
Five SmartPhone/Cameras with service connections - Unlike current cell phones placed into the squads, a smart phone can stay in the squad and plugged into the charging port in the center console, reducing the chances of officers forgetting to...	
PD Squad 2102 Video System	\$39,750
Install new video system in an unmarked Ford Taurus squad car. The squad has never had a video system. However, it is not a main-line patrol vehicle. This project includes all brackets and cables and a 4-year warranty. It...	
PD Squad Car Hybrid Ford Interceptor (#1)	\$262,182
Replacement of a high mileage four-year old squad car (one per year) with a hybrid-technology car - includes extended warranty - this is an annual planned purchase which allows one police vehicle to be replaced each year. 2022 Ford Police...	
PD Squad Computer / Video Camera / Body Worn Camera	\$83,200
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 Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease	\$16,494
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 Steel Wrap-Around Body Armor	\$2,300
Five portable, shareable, wrap-around steel plates - Stored in each squad car, this device enhances wearable body armor by allowing the officer to affix a steel plate to the outside of their body armor. It is designed to stop pistol and...	

PD Tactical Police Vest **\$11,000**

Not to be confused with personal body-worn-vest (body armor) the 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...

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 TASER Replacement Program **\$22,600**

The Department is currently utilizing the Axon X26P Taser. The X26P is a single shot Taser and is the oldest model that Axon Inc. still supports. The Department currently has three Tasers out of service due to malfunction. A couple of the current...

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...

Total: \$737,981

Public Works Capital Requests

Itemized Requests for 2023-2043

DPW Annual Road Resurfacing Project CIP	\$8,518,316
<p>The Village worked on a project that helped identify all the roads in the Village and their ratings on when replacement would be needed. The Village got the information from PASER which helps to formulate a progressive maintenance schedule for the...</p>	
DPW Back Up Garbage Truck/Special Pick Up Truck	\$100,000
<p>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...</p>	
DPW Compactor	\$3,000
<p>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.</p>	
DPW Computer Replacement	\$13,000
<p>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...</p>	
DPW Electric Vehicle Charger (Grant)	\$66,000
<p>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...</p>	
DPW Hand Held Concrete Saw	\$1,500
<p>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.</p>	
DPW Mid Size Chainsaw	\$1,000
<p>Replacement mid-size chainsaw. This is the second most used saw in the DPW fleet. It is used for felling trees and tree trimming.</p>	
DPW Portable Generator	\$2,100
<p>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...</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 Single Axle Utility Trailer	\$4,000
<p>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.</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 Street Sign Replacement Program	\$28,159
<p>The Village has been working to update all the street signs to ensure proper reflectivity and an updated logo. There are still 259 signs that need updating/ replacing. Providing the Village with all the same logos on street signs will promote...</p>	
DPW Stump Grinder	\$9,000
<p>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...</p>	

DPW TAP Crosswalk (Grant) **\$64,000**

The Village was awarded with a grant from the Wisconsin Department of Transportation to enhance pedestrian crosswalk safety in the community. The grant will fund new crosswalk signs being put in place at Brown Deer Road. These new crosswalk signs...

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 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 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 UTV **\$120,000**

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 garbage up the drive service, mulching, operation maintenance at and around the park off-road, it is used as moving people...

DPW Water Tank and Pump **\$4,500**

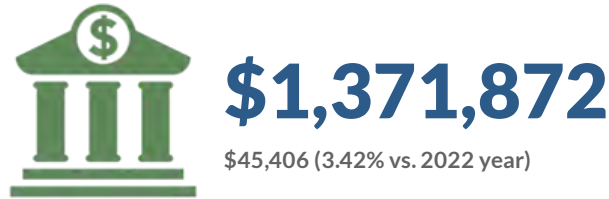
Replacement water and pump. This unit is used for various tasks throughout the village It is used after the trees in the adopt a tree program have been planted, it is used to water newly planted grass after restorations, and it is used with the...

Total: \$8,982,100

DEBT

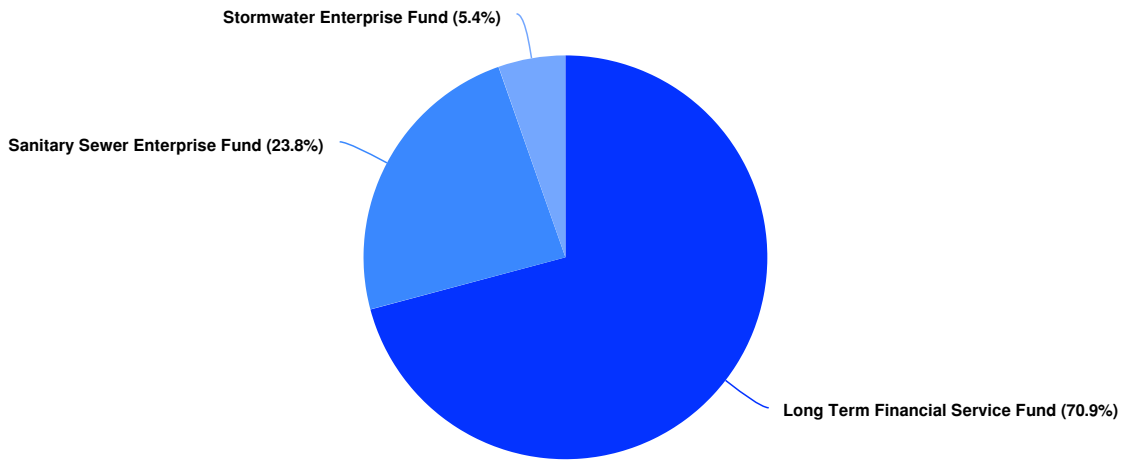
Government-wide Debt Overview

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.



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 \$40,751,835. Total general obligation debt outstanding at the end of 2021 was \$14,057,538 which is 34% of the debt limit.

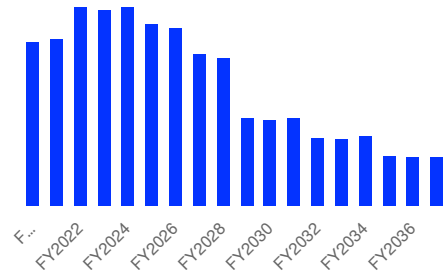
Debt by Fund



	FY2022	FY2023	% Change
All Funds	Actual	Actual	
Sanitary Sewer Enterprise Fund	\$330,887	\$326,233	-1.4%
Stormwater Enterprise Fund	\$74,091	\$73,598	-0.7%
Long Term Financial Service Fund	\$921,487	\$972,041	5.5%
Total All Funds:	\$1,326,465	\$1,371,872	3.4%

Sanitary Sewer Enterprise Fund

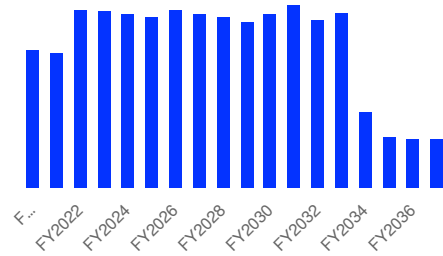
Sanitary Sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer Utility.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Sanitary Sewer Enterprise Fund	–	–	–	–	–	–	–	FY2022 vs FY2023
Sanitary Sewer Enterprise Fund	\$330,887	\$326,233	\$330,761	\$302,300	\$294,540	\$252,335	\$245,835	-1.4%
Total Sanitary Sewer Enterprise Fund:	\$330,887	\$326,233	\$330,761	\$302,300	\$294,540	\$252,335	\$245,835	-1.4%

Stormwater Enterprise Fund

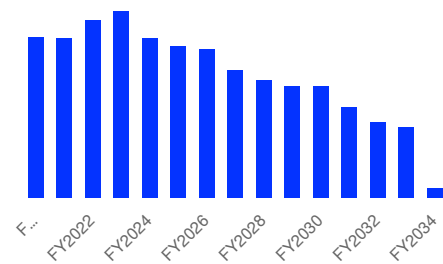
Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Stormwater Enterprise Fund	–	–	–	–	–	–	–	FY2022 vs FY2023
Stormwater Enterprise Fund	\$74,091	\$73,598	\$72,048	\$70,498	\$73,948	\$72,248	\$70,548	-0.7%
Total Stormwater Enterprise Fund:	\$74,091	\$73,598	\$72,048	\$70,498	\$73,948	\$72,248	\$70,548	-0.7%

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.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Long Term Financial Service Fund	–	–	–	–	–	–	–	FY2022 vs FY2023
Long Term Financial Service Fund	\$921,487	\$972,041	\$834,093	\$792,018	\$775,918	\$671,043	\$611,168	5.5%
Total Long Term Financial Service Fund:	\$921,487	\$972,041	\$834,093	\$792,018	\$775,918	\$671,043	\$611,168	5.5%

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 \$418,876.

Debt Snapshot

The village seeks to maintain level debt payments from year to year. The village also administers its financial policies to ensure items are borrowed not beyond the useful life of a project or equipment, cannot be borrowed for operations, and maintains an overall debt burden not beyond 50% of its statutory capacity. The village also balances the needs of its two utilities, the sanitary sewer utility and the stormwater utility, with the ability of these two utilities to fund capital improvement projects, without spikes in user fees. The village also seeks to refinance debt issuances as practical and feasible.

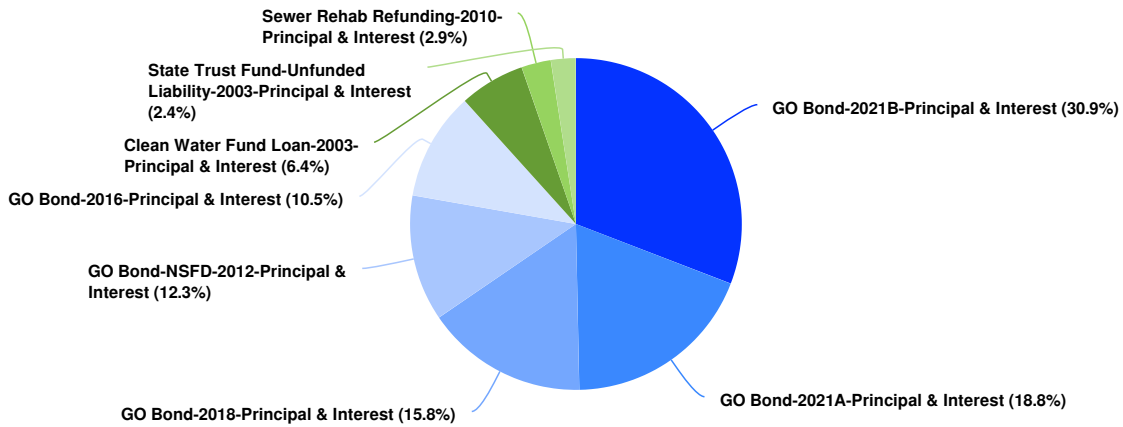


\$1,371,872

\$45,406 (3.42% vs. 2022 year)

The Village has traditionally sought to maintain level debt payments from year to year. This strategy has been employed to avoid potential large increases or decreases in debt from year to year. As new debt issuances are considered, current debt levels, funding capacity, interest rates, financial policies, and need are a sampling of considerations for investments in the capital improvement program.

Debt by Type

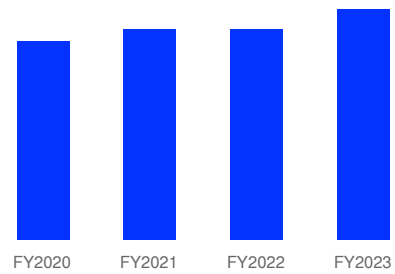


	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030
Debt	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
State Trust Fund-Unfunded Liability-2003-Principal & Interest	\$28,689	\$30,466	\$30,466	\$33,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0
GO Bond-NSFD-2012-Principal & 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	\$469,313	\$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
Total Debt:	\$1,166,521	\$1,165,083	\$1,326,465	\$1,371,872	\$1,236,901	\$1,164,815	\$1,144,405	\$995,625	\$927,550	\$797,650	\$796,000

	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2
GO Bond-2016-Principal & Interest	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	\$0	\$0	\$0	
GO Bond-2018-Principal & Interest	\$231,015	\$230,990	\$191,490	\$216,600	\$280,508	\$288,533	\$281,333	\$283,983	\$281,408	\$155,558	\$156,
GO Bond-2021A-Principal & Interest	\$0	\$0	\$217,630	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	\$285,080	\$289,
GO Bond-2021B-Principal & Interest	\$0	\$0	\$93,813	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	\$357,013	\$350,
Total Debt:	\$1,166,521	\$1,165,083	\$1,326,465	\$1,371,872	\$1,236,901	\$1,164,815	\$1,144,405	\$995,625	\$927,550	\$797,650	\$796,

State Trust Fund-Unfunded Liability-2003-Principal & Interest

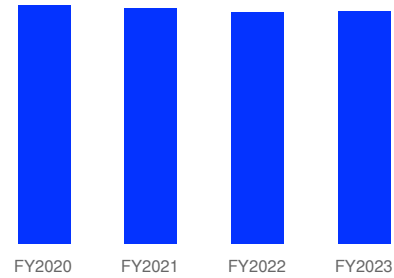
This debt issuance was to pay off the unfunded pension liability in 2003. The final maturity date of the bonds is March 2023.



	FY2021	FY2022	FY2023	% Change
State Trust Fund-Unfunded Liability-2003-Principal & Interest	—	—	—	
State Trust Fund-Unfunded Liability-2003-Principal & Interest	\$30,466	\$30,466	\$33,361	9.5%
Total State Trust Fund-Unfunded Liability-2003-Principal & Interest:	\$30,466	\$30,466	\$33,361	9.5%

GO Bond-NSFD-2012-Principal & Interest

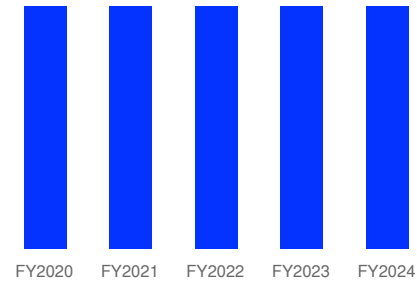
This debt issuance was borrowed on behalf of the North Shore Fire Department for advanced refunding of the 2003 General Obligation Fire Department Bonds. The final maturity date of the bonds is August 2023.



	FY2021	FY2022	FY2023	% Change
GO Bond-NSFD-2012-Principal & Interest	–	–	–	
GO Bond-NSFD-2012-Principal & Interest	\$170,515	\$167,315	\$168,795	0.9%
Total GO Bond-NSFD-2012-Principal & Interest:	\$170,515	\$167,315	\$168,795	0.9%

Clean Water Fund Loan-2003-Principal & Interest

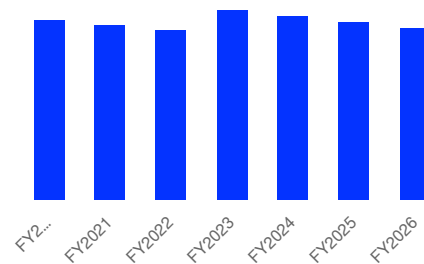
This debt issuance was issued to fund projects for the Village's sewer system and reduce infiltration and inflow. The final maturity date of the bonds is May 2024.



	FY2021	FY2022	FY2023	FY2024	% Change
Clean Water Fund Loan-2003-Principal & Interest	–	–	–	–	FY2022 vs FY2023
Clean Water Fund Loan-2003-Principal & Interest	\$87,770	\$87,747	\$87,724	\$87,701	0%
Total Clean Water Fund Loan-2003-Principal & Interest:	\$87,770	\$87,747	\$87,724	\$87,701	0%

Sewer Rehab Refunding-2010-Principal & Interest

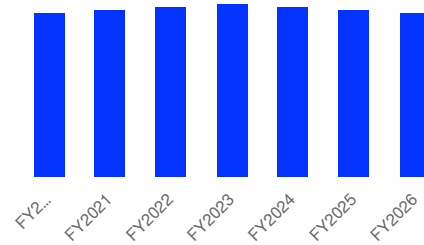
This debt issuance was used to refund previous Sewer Bonds. The final maturity date of the bonds is March 2026.



	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
Sewer Rehab Refunding-2010-Principal & Interest	–	–	–	–	–	–	FY2022 vs FY2023
Sewer Rehab Refunding-2010-Principal & Interest	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	11.1%
Total Sewer Rehab Refunding-2010-Principal & Interest:	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	11.1%

GO Bond-2016-Principal & Interest

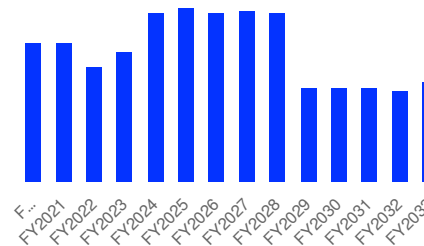
This debt issuance was used to finance street projects and Department of Public Works equipment. The final maturity date of the bonds is March 2026.



	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
GO Bond-2016-Principal & Interest	–	–	–	–	–	–	FY2022 vs FY2023
GO Bond-2016-Principal & Interest	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	1.7%
Total GO Bond-2016-Principal & Interest:	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	1.7%

GO Bond-2018-Principal & Interest

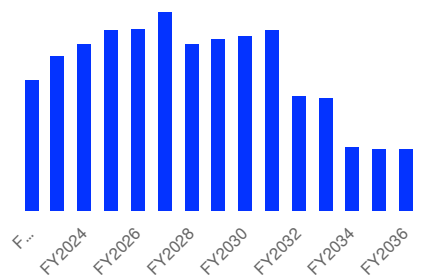
This debt issuance was used for street improvement projects, sewerage and stormwater projects, and a garbage disposal truck. The final maturity date of the bonds is March 2033.



	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
GO Bond-2018-Principal & Interest	–	–	–	–	–	–	–	–	FY2022 vs FY2023
GO Bond-2018-Principal & Interest	\$230,990	\$191,490	\$216,600	\$280,508	\$288,533	\$281,333	\$283,983	\$281,408	13.1%
Total GO Bond-2018-Principal & Interest:	\$230,990	\$191,490	\$216,600	\$280,508	\$288,533	\$281,333	\$283,983	\$281,408	13.1%

GO Bond-2021A-Principal & Interest

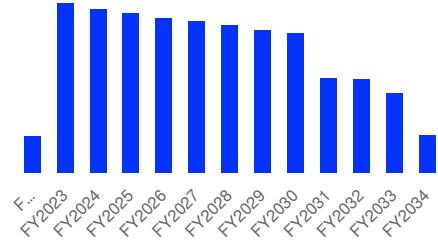
This debt issuance was used for street improvement projects, sewerage and stormwater projects and refunding of previous 2011 debt. The final maturity date of the bonds is November 2037.



	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
GO Bond-2021A-Principal & Interest	–	–	–	–	–	–	–	FY2022 vs FY2023
GO Bond-2021A-Principal & Interest	\$217,630	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	18.7%
Total GO Bond-2021A-Principal & Interest:	\$217,630	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	18.7%

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	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
GO Bond-2021B-Principal & Interest	–	–	–	–	–	–	–	FY2022 vs FY2023
GO Bond-2021B-Principal & Interest	\$93,813	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	351.2%
Total GO Bond-2021B-Principal & Interest:	\$93,813	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	351.2%