



Village of Bayside  
9075 N Regent Road  
Finance & Administration Committee  
November 8, 2023  
Village Board Room, 4:00pm

## FINANCE & ADMINISTRATION 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. Approval of November 9, 2022, February 9, 2023, and May 18, 2023 Finance and Administration Committee Minutes.
- B. Discussion/recommendation on the 2024 proposed budget.
  - 1. General Fund
  - 2. Sanitary Sewer Enterprise Fund
  - 3. Stormwater Utility Fund
  - 4. Public Safety Communications Fund
  - 5. Long Term Financial Services Fund
  - 6. Tax Incremental Financing District #1 Fund
  - 7. Public Safety Capital Fund
  - 8. Public Works Capital Fund
  - 9. Administrative Capital Fund
  - 10. Public Safety Communications Capital Fund
- C. Discussion/recommendation on Resolution 23-18, a resolution adopting the 2024 sanitary sewer enterprise budget and establishing the Residential and Commercial Sewer User Fee rates.
- D. Discussion/recommendation on Resolution 23-19, a resolution adopting the 2024 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate.
- E. Discussion/recommendation on Resolution 23-20, a resolution adopting the 2024 annual budget and establishing the 2023 tax levy.
- F. Discussion/recommendation on Resolution 23-21, a resolution amending Resolution 23-21 revising the fee schedule as referenced by the Village of Bayside Municipal Code.
- G. Discussion/recommendation on 2024 Village Financial Policies.
- H. Discussion/recommendation on 2024 Village goals, performance measure, and fiscal analysis.

- I. Discussion/recommendation on 2024-2044 Capital Improvement Program.
- J. Discussion/recommendation on purchase of a Public Works Patrol Truck.

**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](http://www.baysidewi.gov))



Village of Bayside  
9075 N Regent Road  
Finance & Administration Committee  
November 9, 2022  
Village Board Room, 4:00pm

## FINANCE & ADMINISTRATION COMMITTEE MINUTES

### I. CALL TO ORDER and ROLL CALL

**Chairperson:** Mike Barth  
**Committee Members:** Bob Rudman  
Darren Fisher –(at 4:03p.m.)  
Josh Roling  
Kavin Tadamrongwanish

**Also Present:** Village Manager Andy Pederson  
Administrative Services Director Rachel A. Safstrom  
Assistant to the Village Manager Leah Hofer  
Police Chief Thomas Liebenthal  
Communications Center Director Liane Scharnott

### II. BUSINESS

- A.** Discussion/recommendation on the 2023 proposed budget.
1. General Fund
  2. Sanitary Sewer Enterprise Fund
  3. Stormwater Utility Fund
  4. Public Safety Communications Fund
  5. Long Term Financial Services Fund
  6. Public Safety Capital Fund
  7. Public Works Capital Fund
  8. Administrative Capital Fund
  9. Public Safety Communications Capital Fund

Manager Pederson provided an overview of the 2023 Budget document, reviewing the 2022 accomplishments, 2023 goals, performance measurement program and fiscal analysis. Grant revenue applied for year to date is \$5,582,717 and the amount of received year to date is at \$270,871. The proposed 2023 Budget is in compliance with expenditure restraint restrictions and levy limits. Manager Pederson stated the overall property tax levy was proposed to increase by 2.68% from 2021. The full tax levy is \$125,245. A portion of the allowable increase is due to the provision allowing the same tax levy increase as the expenditures for the Village's portion of North Shore Fire Rescue budget. The proposed 2022 tax levy is \$4,790,251, the mill rate was proposed to decrease by 11.1% from \$6.74 in 2021 to \$5.99 in 2022.

Manager Pederson stated the Strategic Initiative Implementation and Plan are included in the budget document and there were 15 Village Goals and 45 Objectives established in 2021. He reviewed the key Accomplishments for Administration in 2022.

Manager Pederson stated in 2022 the Village received several awards including the 2022 Certificate of Excellence from the ICMA.

Manager Pederson provided an overview of the Village Financial Policies. The Village qualified for a State Expenditure Restraint Program and received \$78,786 in State Aid in 2022. Overall budgeted State Aids decreased in 2023.

Manager Pederson stated the fee schedule was recommended to be revised to update the Sanitary Sewer User Fee from \$496 to the 2022 rate of \$505 and Stormwater User Fee from \$244 to \$253 per household. The Commercial Sewer User Fee rate per 1,000 gallons was proposed to be \$4.18. The Proposed 2022 Budget maintains the same level of services and events as in the past.

- B.** Discussion/recommendation on a resolution amending Resolution 22-16 revising the fee schedule as referenced by the Village of Bayside Municipal Code.
- C.** Discussion/recommendation on a resolution adopting the 2023 annual budget and establishing the 2022 tax levy.
- D.** Discussion/recommendation on a resolution adopting the 2023 sanitary sewer enterprise budget and establishing the Residential and Commercial Sewer User Fee rates.
- E.** Discussion/recommendation on a resolution adopting the 2023 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate.
- F.** Discussion/recommendation on 2023 Village Financial Policies.
- G.** Discussion/recommendation on 2023 Village goals, performance measure, and fiscal analysis.
- H.** Discussion/recommendation on 2023-2043 Capital Improvement Program.

Motion by Trustee Rudman, seconded by Trustee Fisher to recommend the Village Board approve the 2023 proposed budget; the resolution amending Resolution 22-16 revising the fee schedule as referenced by the Village of Bayside Municipal Code; a resolution adopting the 2023 annual budget and establishing the 2022 tax levy; a resolution adopting the 2023 sanitary sewer enterprise budget and establishing the Residential and Commercial Sewer User Fee rates; a resolution adopting the 2023 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate; 2023 Village Financial Policies; Village goals, performance measure, and fiscal analysis; and 2023-2043 Capital Improvement Program . Motion carried unanimously.

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

None

### **IV. ADJOURNMENT**

Motion by Mr. Roling, seconded by, Trustee Rudman, to adjourn the meeting at 5:11 p.m. Motion carried unanimously.





Village of Bayside  
9075 N Regent Road  
Finance & Administration Committee  
February 9, 2023  
Village Board Room, 5:00pm

## FINANCE & ADMINISTRATION COMMITTEE MINUTES

### I. CALL TO ORDER and ROLL CALL

**Chairperson:** Mike Barth  
**Committee Members:** Bob Rudman  
Darren Fisher  
Josh Roling - Excused  
Kavin Tadamrongwanish

**Also Present:** Village Manager Andy Pederson  
Administrative Services Director Rachel A. Safstrom  
Deputy Clerk/Treasurer Madeline Moltzan  
Assistant to the Village Manager Leah Hofer  
Dana Investment Advisor Vice President Dave Mazza  
Dana Investment Advisor Senior Vice President Matt Slowinski

### II. BUSINESS

**A.** Discussion/Update on Village Investment Portfolio by Dana Investment Advisors.

Dana Investment Advisor Vice President Dave Mazza, and Dana Investment Advisor Senior Vice President Matt Slowinski gave a presentation on the current investment portfolio. Overall, 2022 was a challenging year for investments. The 2023 outlook is substantially improved. Administrative Services Director Safstrom stated the village has already met the 2023 budgeted \$60,000 for interest income in January. No action was taken.

### III. ADJOURNMENT

Motion by Trustee Fischer, seconded by Trustee Rudman, to adjourn the meeting at 5:44 p.m. Motion carried unanimously.



Village of Bayside  
9075 N Regent Road  
Finance & Administration Committee  
May 18, 2023  
Village Board Room, 4:30pm

**FINANCE AND ADMINISTRATION COMMITTEE  
MEETING MINUTES**

**I. CALL TO ORDER and ROLL CALL**

Chairperson Barth called the meeting to order at 4:30 pm.

**Chairperson:** Mike Barth  
**Committee Members:** Margaret Zitzer  
Bob Rudman  
Josh Roling  
Barry Goldman  
Eido Walny -Excused  
Kavin Tadamrongwanish -Excused

**Also Present:** Village Manager Andy Pederson  
Assistant to the Village Manager Leah Hofer  
Administrative Services Director Rachel Safstrom  
Deputy Clerk/Treasurer Madeline Moltzan  
Baker Tilly Partner – Wendi Unger  
1 Audience Member

**II. BUSINESS**

**A. Discussion/action on acceptance of 2022 Village audit.**

Wendi Unger Partner at Baker Tilly presented the 2022 Village Audit. Ms. Unger noted the audit was successful, with a clean unmodified audit opinion with no new material weaknesses.

Ms. Unger reviewed each of the funds. The General Fund operates the day to day activities. The revenues came in over budget despite low investment return. The expenditures were slightly lower than budgeted. Overall the fund increased fund balance by \$81,675.

The Debt Service fund is to pay the principal and interest on debt. The fund balance is restricted for debt purposes only. There was no new borrowing in 2022, and the Village paid down the debt by 1 million. The Village's current capacity to borrow is \$39.1 million and the outstanding debt as of December 31, 2022 was \$9.1 million.

Ms. Unger also reviewed the funds for Consolidated Dispatch, Capital Projects, DPW Capital Projects, Stormwater, TID #1, and ARPA.

Mr. Goldman questioned if the Department of Public Works (DPW) had overspent and what that was for. Village Manager Pederson explained the DPW was spending previous borrowing. The village borrows on a three year cycle, so one year there is a large surplus then the next two there is a deficit.

Ms. Unger identified a new GASB standard for governments beginning June 30, 2022. The change will affect how the Village allocates inventory of lease agreements in future audits.

Motion by Trustee Rudman, seconded by Trustee Zitzer, to accept the 2022 Village Audit as presented. Motion carried unanimously.

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

**IV. ADJOURNMENT**

Motion by Josh Roling, seconded by Trustee Zitzer, to adjourn at 4:53 pm. Motion carried unanimously.

Respectfully submitted,  
Madeline Moltzan  
Deputy Clerk/Treasurer

**STATE OF WISCONSIN  
MILWAUKEE AND OZAUKEE COUNTIES  
VILLAGE OF BAYSIDE**

**RESOLUTION NO. 23-18**

**A Resolution Adopting the 2024 Sanitary Sewer Enterprise Budget and  
Establishing the Residential and Commercial Sewer User Fee Rates**

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**WHEREAS**, Municipal Code of the Village of Bayside requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

**WHEREAS**, the Finance & Administration Committee has duly considered and discussed a budget for the Sewer Fund on November 8, 2023 as proposed; and

**WHEREAS**, the Village Board of Trustees held a public hearing on the 2024 Annual Sewer Budget on November 16, 2023 as required; and

**WHEREAS**, the 2024 Residential Sewer User fee is set at \$536.00 and the 2024 Commercial Sewer rate per 1,000 gallons used is \$4.83; and

**NOW, THEREFORE BE IT RESOLVED** by the Village Board of the Village of Bayside, Wisconsin, that budgeted revenue estimates and expenditure appropriations for the year 2024 for the Sewer Fund is hereby adopted as set forth in the attachment and established in program category detail in the budget document.

**PASSED AND ADOPTED** by the Village Board on this sixteenth day of November, 2023.

VILLAGE OF BAYSIDE

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Eido M. Walny, Village President

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Rachel A. Safstrom, Administrative Services Director

**STATE OF WISCONSIN  
MILWAUKEE AND OZAUKEE COUNTIES  
VILLAGE OF BAYSIDE**

**RESOLUTION NO. 23-19**

**A Resolution Adopting the 2024 Stormwater Revenue Fund Budget and  
Establishing the Equivalent Runoff Unit Rate.**

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**WHEREAS**, Municipal Code of the Village of Bayside requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

**WHEREAS**, the Finance & Administration Committee has duly considered and discussed a budget for the Stormwater Fund on November 8, 2023 as proposed; and

**WHEREAS**, the Village Board of Trustees held a public hearing on the 2024 Annual Stormwater Budget on November 16, 2023 as required; and

**WHEREAS**, the 2024 Annual Stormwater Equivalent Runoff Unit fee is set at \$264.00; and,

**NOW, THEREFORE BE IT RESOLVED** by the Village Board of the Village of Bayside, Wisconsin, that budgeted revenue estimates and expenditure appropriations for the year 2024 for the Stormwater Fund is hereby adopted as set forth in the attachment and established in program category detail in the budget document.

**PASSED AND ADOPTED** by the Village Board on this sixteenth day of November, 2023.

VILLAGE OF BAYSIDE

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Eido M. Walny, Village President

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Rachel A. Safstrom, Administrative Services Director

**STATE OF WISCONSIN  
MILWAUKEE AND OZAUKEE COUNTIES  
VILLAGE OF BAYSIDE**

**RESOLUTION NO. 23-20**

**A Resolution Adopting the 2024 Annual Budget and  
Establishing the 2023 Tax Levy**

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**WHEREAS**, Municipal Code of the Village of Bayside requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

**WHEREAS**, the Village Board of Trustees have duly considered and discussed a budget for 2024 as proposed by the Village Manager and recommended by the Public Safety Committee, Public Works Committee, and Finance & Administration Committee; and

**WHEREAS**, the Village Board of Trustees held a public hearing on the 2024 Annual Program Budget on November 16, 2023, as required; and

**WHEREAS**, the 2024 budget requires a tax levy to partially finance the appropriations.

**NOW, THEREFORE BE IT RESOLVED** by the Village Board of the Village of Bayside, Wisconsin, that budgeted revenue estimates and expenditure appropriations for the year 2024 for the General Fund, Special Revenue Funds-Public Safety Communications, TID #1 Fund, Long Term Financial Services Fund, Public Safety Capital Fund, Public Works Capital Fund, Administrative Services Capital Fund, and Public Safety Communications Capital Fund is hereby adopted as set forth in the attachment and established in program category detail in the budget document.

**BE IF FURTHER RESOLVED** that the property tax levy required to finance the 2024 Budget is \$4,879,182.

**PASSED AND ADOPTED** by the Village Board on this sixteenth day of November, 2023.

VILLAGE OF BAYSIDE

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Eido M. Walny, Village President

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Rachel A. Safstrom, Administrative Services Director

Budget Summary-All Funds

Revenues	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Fund	4,554,512	4,549,471	5,212,982	5,187,425	4,644,717	-10.9%
Sewer	944,838	914,998	914,998	976,466	1,007,061	10.1%
Stormwater	1,024,622	676,195	676,195	604,783	636,545	-5.9%
Tax Incremental Financing District	18,850	111,000	111,000	25,000	33,217	-70.1%
ARPA	453,634	-	-	-	-	0.0%
Public Safety Communications	2,952,198	2,997,287	2,997,287	2,973,289	3,164,533	5.6%
Long Term Financial	1,076,664	1,099,780	1,099,780	1,087,244	922,649	-16.1%
Capital Improvements	598,898	721,747	838,147	649,909	1,334,622	59.2%
<b>Total</b>	<b>\$11,624,216</b>	<b>\$11,070,478</b>	<b>\$11,850,389</b>	<b>\$11,504,116</b>	<b>\$11,743,344</b>	<b>-0.9%</b>

Expenditures	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Fund	4,472,837	4,564,574	4,716,155	4,391,557	4,644,717	-1.5%
Sewer	1,424,718	1,895,395	1,940,622	1,682,674	1,007,061	-48.1%
Stormwater	1,118,608	676,195	821,012	585,725	636,545	-22.5%
Tax Incremental Financing District	88,275	165,000	165,000	165,000	165,000	0.0%
ARPA	453,634	-	-	-	-	0.0%
Public Safety Communications	2,582,164	2,997,287	3,005,959	2,856,036	3,164,533	5.3%
Long Term Financial	999,332	1,047,427	1,047,427	1,047,427	925,713	-11.6%
Capital Improvements	900,457	1,001,872	1,203,710	1,099,459	2,097,038	74.2%
<b>Total</b>	<b>\$12,040,025</b>	<b>\$12,347,750</b>	<b>\$12,899,885</b>	<b>\$11,827,878</b>	<b>\$12,640,607</b>	<b>-2.0%</b>
Revenues - Expenditures	-\$415,809	-\$1,277,272	-\$1,049,496	-\$323,762	-\$897,263	-14.5%

General Fund Revenues	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
Taxes	3,297,806	3,385,764	3,385,764	3,393,096	3,398,272	0.4%
Intergovernmental	776,019	782,477	788,502	765,211	834,335	5.8%
License and Permits	260,388	179,280	460,440	468,955	179,800	-61.0%
Fines and Forfeitures	45,197	45,100	45,100	39,681	40,910	-9.3%
Service Fees	59,348	24,150	86,634	81,879	50,525	-41.7%
Interest/Misc	115,754	132,700	446,542	438,603	140,875	-68.5%
<b>Total</b>	<b>\$4,554,512</b>	<b>\$4,549,471</b>	<b>\$5,212,982</b>	<b>\$5,187,425</b>	<b>\$4,644,717</b>	<b>-10.9%</b>
General Fund Expenditures	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Government	800,587	771,031	768,561	704,626	770,495	0.3%
Public Safety	1,773,183	1,856,776	1,991,291	1,790,784	1,891,811	-5.0%
Health Department	22,561	30,522	30,522	30,522	33,895	11.1%
Library	160,077	165,773	168,243	168,243	170,279	1.2%
Fire Department	874,313	893,225	893,225	893,225	915,088	2.4%
Public Works	797,236	825,499	842,565	754,959	841,351	-0.1%
Recreation and Leisure	21,275	21,748	21,748	21,748	21,798	0.2%
Other Uses	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$4,449,232</b>	<b>\$4,564,574</b>	<b>\$4,716,155</b>	<b>\$4,364,107</b>	<b>\$4,644,717</b>	<b>-1.5%</b>

Tax Levy	2022	2023	2024
General Fund	3,239,467	3,325,474	3,335,297
Public Safety Communications	303,653	313,023	316,779
Long Term Financial	792,089	819,601	839,601
Capital Improvements	297,755	332,153	387,505
<b>Total</b>	<b>\$4,632,964</b>	<b>\$4,790,251</b>	<b>\$4,879,182</b>

Assessed Valuation-NonTID	2022	2023	2024
Milwaukee County	664,396,700	766,747,000	855,708,300
Ozaukee County	27,872,760	32,424,800	35,724,200
Assessed Valuation	692,269,460	799,171,800	891,432,500
Property Tax Mill Rate	\$6.69	\$5.99	\$5.47

Net New Construction	2022	2023	2024
Percentage increase	0.445%	0.430%	0.000%
Increase allowed	\$20,274	\$19,886	\$0
Less Personal Property Aid	-\$1,738	-\$1,738	-\$1,738
NSFD Joint Fire Dept Adjustment	\$21,163	\$24,662	\$39,236
Debt Service Allowable	\$67,000	\$80,184	\$49,695

**VILLAGE OF BAYSIDE  
FEE SCHEDULE**

**RESOLUTION # 23-21**

	<b>MINIMUM</b>
<b>ARCHITECTURAL REVIEW COMMITTEE APPLICATION</b>	\$75
<b>RESIDENTIAL BUILDING PERMITS</b>	
■ ACCESSORY STRUCTURES (INCLUDES SHEDS AND DECKS), (REQUIRES ARC APPROVAL)	\$125
■ ADDITIONS (\$0.32/SQ. FT) (REQUIRES ARC APPROVAL)	\$125
○ ADDITIONAL PLAN REVIEW	\$100
■ BUILDING PERMIT REFUND	Amount over minimum fee
■ ELECTRICAL PERMIT (\$12/\$1,000)	\$70
■ EROSION CONTROL, RESIDENTIAL	\$85 + \$70/month
■ FAILURE TO CALL FOR INSPECTION BEFORE OCCUPANCY	\$150
■ FENCES (\$9.50/\$1000)	\$75
■ FOUNDATION REPAIR (\$12/\$1,000)	\$125
■ HVAC PERMIT (\$12/\$1,000)	\$70
■ PLUMBING PERMIT (\$12/\$1,000)	\$70
■ NEW STRUCTURE (\$0.32/SQ. FT)	\$85
○ NEW HOME PLAN REVIEW	\$200
○ ADDITIONAL PLAN REVIEW	\$100
■ RE-INSPECTION FEE	\$75
■ REMODELING (\$12/\$1,000)	\$85
■ REROOFING (\$12/\$1,000)	\$85
■ WINDOWS (\$12/\$1,000)	<del>\$70</del>
■ OCCUPANCY PERMIT, RESIDENTIAL (NEW STRUCTURE OR ADDITION)	\$75
■ RAZING, RESIDENTIAL (\$85 + .12/SQ. FT.)	\$85
■ RELEASE AND INDEMNIFICATION WAIVER	\$500
■ PERMIT RENEWAL	<del>\$80</del>
■ PLAN REVIEW*(PLAN REVIEWER MAY WAIVE FEES FOR ALTERNATIONS DEEMED MINOR IN SCOPE)	<del>\$85</del>
■ EARLY START (FOOTINGS AND FOUNDATION)	\$190
■ WATER LATERAL – OUTSIDE	<del>\$70</del>
■ WORK INITIATED WITHOUT PERMIT	Double Normal Fees
■ SEWER LATERAL- OUTSIDE	<del>\$70</del>
■ SWIMMING POOLS (\$11.50/\$1,000)	\$110
■ STATE SEAL	\$50
<b>COMMERCIAL BUILDING PERMITS</b>	
■ BUILDING PERMIT REFUND	Amount over minimum fee
■ ELECTRICAL PERMIT (\$12/\$1,000)	\$75
■ EROSION CONTROL, COMMERCIAL	\$85 + \$70/month
■ FAILURE TO CALL FOR INSPECTION BEFORE OCCUPANCY	\$150
■ PLUMBING PERMIT (\$12/\$1,000)	\$75
■ HVAC PERMIT (\$12/\$1,000)	\$75
■ NEW STRUCTURES, ADDITIONS (\$0.38/SQ. FT)	\$200
■ NEW/ADDITION CONSTRUCTION PLAN REVIEW	\$300 + \$75/unit
■ ADDITIONAL PLAN REVIEW	\$150 + \$25/unit
■ RE-INSPECTION FEE	\$150

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**VILLAGE OF BAYSIDE  
FEE SCHEDULE**

**RESOLUTION # 23-21**

■ REMODELING (\$12/\$1,000)	\$85
■ OCCUPANCY PERMIT, COMMERCIAL & RESIDENTIAL	\$200/unit
■ OCCUPANCY, TEMPORARY	\$100/30 days/unit
■ PERMIT RENEWAL	<del>\$1.00</del>
■ RAZING, COMMERCIAL (\$85 + .12/SQ. FT.)	<del>\$1.00</del>
■ PLAN REVIEW*(PLAN REVIEWER MAY WAIVE FEES FOR ALTERATIONS DEEMED MINOR IN SCOPE)/UNIT	\$150
■ EARLY START (FOOTINGS AND FOUNDATION)	\$275
■ WATER LATERAL - OUTSIDE	<del>\$1.00</del>
■ SEWER LATERAL- OUTSIDE	<del>\$1.00</del>
■ BUILDING/HVAC/FIRE SYSTEMS PLAN REVIEW FEES	Per SPS Table 302.31-2
■ PLUMBING PLAN REVIEW FEES	Per SPS table 302.64 & SPS table 302.64-1
■ WORK INITIATED WITHOUT PERMIT	Double Normal Fees

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**UNENCLOSED STORAGE**

■ UNENCLOSED STORAGE PERMIT (DUMPSTER, ROLL-OFF BOX OR OTHER REFUSE RECEPTACLE EXCEEDING 2.5 CUBIC YARDS IN SIZE)	\$50/First 60 days \$60/60 day extension
■ PORTABLE TOILET	\$50/First 60 day \$60/60 day extension

**ADMINISTRATION**

■ ANNUAL VACANT PREMISES FEE	\$500
■ COPIES - STANDARD SHEET OF PAPER	\$0.25/page
■ DELINQUENT INVOICE PENALTY CHARGE	1.5%/month
■ ELECTRONIC TAX ROLL	<del>\$25</del>
■ DUBBING AN AUDIO TAPE/CD	\$35
■ NON-SUFFICIENT CHECKS	\$50
■ LEGAL PUBLICATION	\$50
■ REAL ESTATE PROPERTY STATUS FEE	<del>\$25</del>
■ SPECIAL EVENT PERMIT (INCLUDES UP TO 4 BARRICADES)	\$50
■ STOP PAYMENT OF CHECK / <del>Not Sufficient Funds</del>	\$50
■ TRANSIENT MERCHANT PERMIT	\$150
○ EACH PERSON	\$20
■ REUSABLE BAG	\$5

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**ALCOHOLIC BEVERAGES & CIGARETTES**

■ CLASS "A" FERMENTED	\$100
■ CLASS "B" FERMENTED	\$100
■ CLASS "A" INTOXICATING	\$500
■ CLASS "B" INTOXICATING	\$500
■ OPERATOR'S LICENSE - INITIAL	\$55
■ OPERATOR'S LICENSE - RENEWAL	\$55
■ PROVISIONAL OPERATOR'S LICENSE	\$15
■ PROVISIONAL RETAIL LICENSE	\$40
■ CIGARETTE AND TOBACCO PRODUCTS RETAILER LICENSE	\$100

**VILLAGE OF BAYSIDE  
FEE SCHEDULE**

**RESOLUTION # 23-21**

<b>ANIMALS</b>	
■ ANIMAL FANCIER PERMIT	\$25
■ DOG & CAT LICENSES - 5 MONTHS OF AGE AFTER JULY 1- ALTERED	\$6
■ DOG & CAT LICENSES – 5 MONTHS OF AGE AFTER JULY 1-UNALTERED	\$12
■ DOG & CAT LICENSES - NEUTERED OR SPAYED	\$12
■ DOG & CAT LICENSES - UNALTERED	\$24
■ DOG & CAT LICENSES – PAID AFTER 3/31-ALTERED	\$18
■ DOG & CAT LICENSES – PAID AFTER 3/31-UNALTERED	\$36
■ GROOMING ESTABLISHMENTS	\$100
■ KENNEL PERMIT	\$100
■ PET SHOPS	\$100
■ CHICKEN/BEEKEEPING PERMIT	\$100
■ ANNUAL RENEWAL	\$50

<b>PUBLIC WORKS</b>	
<b>COLLECTIONS</b>	
■ SAME DAY CALLBACKS FOR GARBAGE, RECYCLING, AND YARD WASTE	\$45
■ ADDITIONAL GARBAGE CONTAINER PERMIT - ANNUAL	<del>\$103.50</del>
■ GARBAGE/RECYCLING/YARD WASTE CART	<del>\$80</del>
■ USED GARBAGE/RECYCLING/YARD WASTE CART	<del>\$40</del>
■ GARBAGE/RECYCLING/YARD WASTE CART RENTAL (PER WEEK)	
○ FIRST CART PER WEEK	\$40
○ EACH ADDITIONAL CART PER WEEK	<del>\$25</del>
■ ONE TIME UP THE DRIVE PICKUP COLLECTION FEE	\$50
■ ANNUAL UP-THE-DRIVE GARBAGE AND RECYCLING COLLECTION SERVICE PER HOME, WITHOUT EXCEPTION	<del>\$1,202.94</del>

<b>SEWER</b>	
■ SANITARY SEWER USER CHARGE	<del>\$536</del>
■ SEWER CONNECTION /RE-CONNECTION CHARGE	<del>\$5,912.50</del>

<b>STORMWATER</b>	
■ CULVERT REPLACEMENT (WITHIN ROAD PROJECT)	<del>\$750</del>
■ CULVERT REPLACEMENT (NOT WITHIN ROAD PROJECT)	<del>\$1,500</del>
■ PRIVATE CULVERT REPLACEMENT PERMIT	\$100
■ IMPERVIOUS SURFACE PERMIT	\$100
■ SECTION 104-9 DISCHARGE COMPLIANCE – EXPOSED STONE FINISH	
○ 24 INCHES DEEP (FOUR FEET WIDE - <del>\$85</del> /LINEAR FOOT)-OUT OF NETWORK (MIN. OF 10 FT.)	<del>\$850</del>
○ 24 INCHES DEEP (FOUR FEET WIDE - <del>\$65</del> /LINEAR FOOT)-IN NETWORK	<del>\$650</del>
■ SECTION 104-9 DISCHARGE COMPLIANCE – TOP DRESSED FINISH	
○ 24 INCHES DEEP (FOUR FEET WIDE - <del>\$105</del> /LINEAR FOOT)-OUT OF NETWORK	<del>\$1,050</del>
○ 24 INCHES DEEP (FOUR FEET WIDE - <del>\$85</del> /LINEAR FOOT)-IN NETWORK	<del>\$850</del>
■ STORMWATER MANAGEMENT REVIEW	<del>\$250</del> + actual costs
■ STORMWATER USER CHARGE	<del>\$264</del>

<b>SERVICES</b>	
■ CUTTING OF GRASS/DPW LABOR SERVICES RATE	<del>\$92.70</del> /first hour,

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**VILLAGE OF BAYSIDE  
FEE SCHEDULE**

**RESOLUTION # 23-21**

	\$ <del>30</del> /15 minutes thereafter
■ MULCH DELIVERY FEE (WITHIN VILLAGE)	
○ 5 YARDS	\$100
○ 10 YARDS	\$170
○ 15 YARDS	\$250
○ 20 YARDS	\$315
○ 25 YARDS	\$375
■ MULCH DELIVERY FEE 5 MILE RADIUS OUTSIDE OF VILLAGE-LABOR AND EQUIPMENT	\$200/5 yards
■ LOADING FEE	<del>\$75</del>
■ MAILBOX REPLACEMENT PROGRAM	\$200
■ NO PARKING SIGNS	<del>\$40</del>
■ SPECIAL PICKUP (2 PERSON CREW, 20 MINUTES) ADDITIONAL TIME BEYOND 20 MINUTES BILLED AT DPW LABOR SERVICES RATE THEREAFTER	\$80
■ YARD WASTE PROHIBITED MATERIAL DISPOSAL	\$75
■ TELEVISIONS/MONITORS AND OTHER DISPLAY ITEMS RECYCLING FEE	\$90
■ ADOPT-A-TREE	
○ PUBLIC RIGHT-OF-WAY (INCLUDES TREE, INSTALL, MULCH, & INITIAL WATERING)	<del>\$250</del>
○ PRIVATE PROPERTY (INCLUDES TREE ONLY)	<del>\$300</del>
■ RAIN BARREL	\$75
○ RAIN BARRELS (THREE)	\$200
<b>STREETS</b>	
■ RIGHT OF WAY PERMIT	
○ EXCAVATION FEE	\$200
○ RIGHT OF WAY FEE	\$100
■ ROAD BOND FOR NEW HOME CONSTRUCTION (MINIMUM)	\$10,000
■ STREET CUTTING	
○ LESS THAN 100 SQ. FT.	\$400
□ BOND FOR STREET CUTTING	\$1,000
○ 100 – 500 SQ. FT.	\$500
□ BOND FOR STREET CUTTING	\$3,000
○ OVER 500 SQ. FT.	\$600
□ BOND FOR STREET CUTTING	\$5,000
■ TRANSFER OF SOLID FILL	\$250 plus: \$20 per Single Axle Truck \$40 per Multi Axle Truck
<b>WATER</b>	
■ WELL OPERATION FEE AND RENEWAL FEE (EACH VALID FOR 5 YEARS)	\$75/ every five years
<b>EMERGENCY SERVICES</b>	
■ FALSE SECURITY OR FIRE ALARM PENALTIES	
○ ONE AND TWO FAMILY, FIRST FALSE ALARM	Warning
○ ONE AND TWO FAMILY, SECOND FALSE ALARMS	<del>\$70</del>
○ ONE AND TWO FAMILY, THIRD FALSE ALARMS	<del>\$100</del>
○ ONE AND TWO FAMILY, FOURTH FALSE ALARMS	<del>\$130</del>
○ ONE AND TWO FAMILY, FIFTH AND SUBSEQUENT FALSE SECURITY ALARMS	<del>\$250</del>
○ ALL OTHER PROPERTIES, FIRST FALSE ALARM	Warning

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**VILLAGE OF BAYSIDE  
FEE SCHEDULE**

**RESOLUTION # 23-21**

○ ALL OTHER PROPERTIES, SECOND FALSE ALARMS	<del>\$350</del>
○ ALL OTHER PROPERTIES, THIRD FALSE ALARMS	<del>\$400</del>
○ ALL OTHER PROPERTIES, FOURTH FALSE ALARMS	<del>\$450</del>
○ ALL OTHER PROPERTIES, FIFTH AND SUBSEQUENT FALSE SECURITY ALARMS	<del>\$550</del>

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<b>POLICE</b>	
■ ACCIDENT REPORT	\$6.50
■ COMPUTER REPORT	\$6.50
■ DATA 911 DVD/AUDIO	\$15
■ DATA 911 DVD/VEHICLE VIDEO/BODY CAMERA VIDEO	\$35
■ FINGERPRINTING	\$25
■ PHOTO	\$6.50
■ POLICE SPECIAL EVENTS – COORDINATION AND ATTENDANCE	<del>\$105</del> /hour
■ SERVICE FEE FOR COLLECTIONS FOR OTHER AGENCIES	\$25

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<b>SECONDHAND GOODS</b>	
■ RUMMAGE/ESTATE SALE <u>PERMIT</u>	\$15
■ ESTATE SALE SIGNAGE	\$50

<b>SIGNS</b>	
■ FINE/SIGN WITHOUT PERMIT	\$80
■ SIGN PERMIT – UP TO 25 SQUARE FEET	\$200
■ SIGN PERMIT 25 – 100 SQUARE FEET	\$300
■ SIGN PERMIT – TEMPORARY SIGNS	\$60

<b>ELLSWORTH PARK</b>	
■ BALL DIAMOND RENTAL – <u>RESIDENT</u>	<del>\$50</del> + \$200 Deposit
■ <u>BALL DIAMOND RENTAL – NON-RESIDENT</u>	<del>\$75</del> + \$200 Deposit
■ PARK PAVILION RENTAL – <u>RESIDENT</u>	<del>\$50</del> + \$35 Deposit
■ <u>PARK PAVILION RENTAL – NON-RESIDENT</u>	<del>\$75</del> + \$200 Deposit
■ TENNIS COURT RENTAL – <u>RESIDENT</u>	<del>\$4</del> /hr
■ <u>TENNIS COURT RENTAL – NON-RESIDENT</u>	<del>\$10</del> /hr

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<b>TRAFFIC AND VEHICLES</b>	
■ BICYCLE REGISTRATION	\$10
■ VEHICLE STORAGE	\$20

<b>ZONING</b>	
■ BOARD OF ZONING APPLICATION	\$500
■ BROWN DEER ROAD OVERLAY	\$300
■ COMMUNITY-BASED RESIDENTIAL FACILITIES CONDITIONAL USE	\$300
■ CONDITIONAL USE PERMIT APPLICATION	\$300

**VILLAGE OF BAYSIDE**

**FEE SCHEDULE**

**RESOLUTION # 23-21**

■ CONDITIONAL USE PERMIT APPLICATION-MINOR	\$150
■ LAND DIVISIONS/RE-ZONING/CSM/ROW VACATION	\$250
■ HOME OCCUPATIONS	\$40
■ OVERLAY USE "D" BUSINESS DISTRICT	\$250
■ PLANNED RESIDENTIAL DEVELOPMENT	\$250
■ PLANNED UNIT COMMERCIAL DEVELOPMENT DISTRICT PETITION	\$500/acre plus cost incurred by Village



## 2024 Executive Budget Summary

Andrew K. Pederson, Village Manager

Member of the Village Board and Citizens of Bayside,

Fiscal Year 2024 marks a pivotal moment for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the ongoing uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

The ability to balance the many competing demands and maintain these standards stems from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year.

The Village Board has adopted five strategic values, which implement our vision and mission and guide the development of the FY24 budget, SMART goal development, and daily administration of the Village. Each initiative, expenditure, and performance metric is categorized by the five strategic values adopted by the Village Board of Trustees.

In developing this FY24 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 FY24 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2024.

The FY24 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/Rescue.

In summary, the 2024 budget includes:

- Overall property tax levy is \$4,879,182, an increase of 1.87%, from 2023.
  - Since 2018,
    - Overall property tax levy has increased 8.34%.
    - Consumer Price Index has increased 8.32%.
  - Since 2013,
    - Overall property taxes have increased by 11.58%
    - Consumer Price Index has increased by 31.74%.
  - The Mill (Tax) Rate per \$1,000 of value decreases 8.69%, from \$5.99 to \$5.47.
- Utilizing statutory levy limit increases of:
  - Net new construction of \$0.
  - Reduction of Personal Property Aid of \$1,738.
  - Joint Fire Department levy exemption of \$39,236.
  - Debt Service exemption of \$49,695.

The FY24 financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Administering up to four elections, including the 2024 Presidential Election
- Resurfacing Regent Road from Village's southern border to Fairy Chasm, Brown Deer from Lake Drive to termini, Tennyson Drive from Fairy Chasm to North Bay Point as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
- Implementing the identified Private Property Inflow and Infiltration program,
- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Continued planning for the 2027-2029 resurfacing of State Highway 32 from Mohawk to Dean Road.
- Addressing stormwater management priorities, including Village Hall retention facility and drainage infrastructure adjacent to the UP Railroad,
- Replacing Public Works plow truck and sanitary sewer/plow truck,
- Replacing aged Police Department squad technology, less than lethal tasers, body worn cameras and speed message board,
- Expanding of Village IT related contractual services to the North Shore Health Department,
- Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
- Addressing various facility maintenance issues and facility upgrades within the Police Department,
- Replacing vehicles and equipment for the Police and North Shore Fire/Rescue.

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.

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 FY24.

Respectfully Submitted,

Andrew K. Pederson, Village Manager



# Village of Bayside, Wisconsin Fiscal Year 2024 Budget



**Proposed Version**

Last updated 10/31/23



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# **INTRODUCTION**

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## **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

# Core Employee 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 non-partisan 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 first elected Village President in 2020.



### Mike Barth

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





## **Elizabeth Levins**

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



## **Kelly Marrazza**

Trustee Marrazza was first elected to the Village Board as a Trustee in 2023.



## **Dan Rosenfeld**

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



## **Bob Rudman**

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



## **Margaret Zitzer**

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



# Village Board and Committees

## Village Board of Trustees

Eido Walny, President

Mike Barth  
Dan Rosenfeld

Elizabeth Levins  
Bob Rudman

Kelly Marrazza  
Margaret Zitzer

### Finance & Administration Committee

Mike Barth, Chair  
Margaret Zitzer  
Bob Rudman  
Josh Roling  
Kavin Tedamrongwanish  
Barry Goldman (Alternate)  
Eido Walny (Alternate)

### Public Safety Committee

Margaret Zitzer, Chair  
Mike Barth  
Kelly Marrazza  
Matthew Buerosse  
Jamieson Krampf  
Gil Rosen (Alternate)  
Eido Walny (Alternate)

### Public Works Committee

Bob Rudman, Chair  
Margaret Zitzer  
Elizabeth Levins  
Michelle McJimpsey-Ojielo  
Penny Goldman  
Brooke Gilbertson (Alternate)  
Kelly Marrazza (Alternate)

### Architectural Review Committee

John Krampf, Chair  
Mike Barth, Trustee Liaison  
Anthony Aiello  
Marisa Roberts  
Daniel Zitzer  
Kavin Tedamrongwanish (Alternate)  
Ben Minkin (Alternate)

### Board of Review

Robb DeGraff  
Mike Barth  
Christopher Berge  
Brooke Gilbertson  
Rachel Safstrom, Village Treasurer  
Dane Stenson (Alternate)  
Deputy Clerk/Treasurer (Alternate)

### Board of Zoning Appeals

Max Dickman, Chair  
Tom Houck  
Bob Rudman  
Ben Minken  
Amy Krier  
Jolena Presti (Alternate)  
Matthew Buerosse (Alternate)

### Community Development Authority

Dan Rosenfeld, Chair  
Amy Krier  
Barry Goldman  
Jayne Frazin  
Adam Peck  
Joe Ellner  
Kelly Marrazza

### 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 Board

Marisa Roberts

### North Shore Fire Commission

Ari Friedman

### Plan Commission

Eido Walny, Chair  
John Krampf, Chair of ARC  
Roger Arteaga-Derenne  
Ari Friedman  
Edward Harris  
Mike Barth  
Tom Houck

### North Shore Library Board

Margaret Zitzer, Chair  
Roger Arteaga-Derenne

# Village Staff

Andrew Pederson, Village Manager

## Administrative Services

Rachel Safstrom, Director  
Leah Hofer, Assistant Village Manager  
Nicole Maurer, Deputy Clerk/Treasurer

## Assessor

Accurate Appraisal, LLC.

## Attorney

Christopher Jaekels, Amundsen Davis, LLC

## Building Inspector

SAFEbuilt, Inc.

## North Shore Health

Becky Rowland, Health Director

## North Shore Fire/Rescue

Robert Whitaker, Chief

## North Shore Library

Rhonda Gould, Director  
Haley Samuelson, Head of Adult Services  
Maren Hagman Rhomberg, Librarian II  
Ranee Waxman, Technical Services Aide  
Jennie Stoltz, Librarian I - Substitute  
Catherine Hanson, Librarian I - Substitute  
Amanda Caivano, Head of Youth Services  
Nicole Maher, Youth Services Librarian  
Heather Ryan, Youth Services Associate  
Taylor Beck, Youth Services Associate  
Heidi Muehlhausen, Head of Circulation Services  
Ann McCormick, Circulation Aide  
Anne Harrington, Circulation Aide  
Chris Stone, Circulation Aide  
Dale Shuster, Circulation Aide  
Eileen Schaefer, Circulation Aide  
Lauren Roth, Circulation Aide  
Mary Ann Schalk, Circulation Aide  
Mary Poehman, Circulation Aide - Substitute  
Noreen Paul, Circulation Aide  
Ron Kuramoto, Circulation Aide  
Susan Pringle, Circulation Aide  
Jay Robillard, Circulation Aide  
Ian Ormsby, Shelver  
Kerry Hoey, Shelver  
Kirin Eggebrecht, Shelver  
Teddy DeVos, Shelver

## LX Club

Arlene Evans, Coordinator

## Dispatch/Information Technology

Liane Scharnott, Director  
Rich Foscatto, IT Manager  
David Haley, IT Enterprise Manager  
Tom Dalcher, IT System Analyst  
Zachary Mathews, IT Technician  
Anthony Curtis, 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  
Hannah Ritger, Dispatcher  
Jessica Borland, Dispatcher  
Ruben Pieper, Dispatcher  
Eric Poulsen, Dispatcher  
Jordan Trevisan, Dispatcher  
Dion Peregoy, Dispatcher  
Seth Lazear, Dispatcher  
Sara Castillo, Dispatcher  
Brian Gass, Dispatcher  
Theresa Mae Reiss-Ortiz, Dispatcher  
Talin Borchert, Dispatcher  
Carlotta Taylor, Dispatcher

## North Shore Municipal Court

Mary Bersch, Court Clerk (City of Glendale)

## Police

Tom Liebenthal, Chief  
Cory Fuller, Lieutenant  
Gina Kleeba, Lieutenant  
Michael Klawitter, Lieutenant  
Ryan Bowe, Officer  
David Bunting, Officer  
James Dills, Officer  
Sarah Kadulski, Officer  
Christopher Janssen, Officer  
Randy Santarelli, Officer  
Jack Cranny, Officer  
Frankie Russell Jr., Officer  
Matthew Wierzchowski, LTE  
Karen Frailing, Administrative Assistant

## Public Works

Shane Albers, Operations Superintendent  
Emma Baumgartner, Operations Coordinator  
Jason Fischer, Technician  
Scott Matuszewic, Technician  
Joshua Rupnow, Technician  
Michael Wied, Technician

## **Distinguished Budget Award**

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2023. 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 2023 fiscal year. The award is valid for one year only. We believe the 2024 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, 2023**

*Christopher P. Morrill*

Executive Director

# Honors, Awards, and Recognitions

## 2023

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

## 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

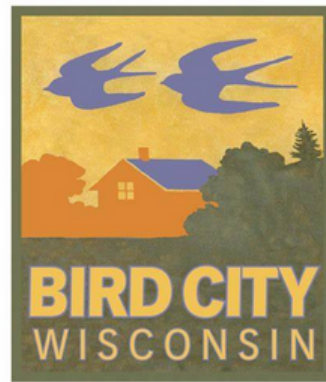
## 2015

- 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

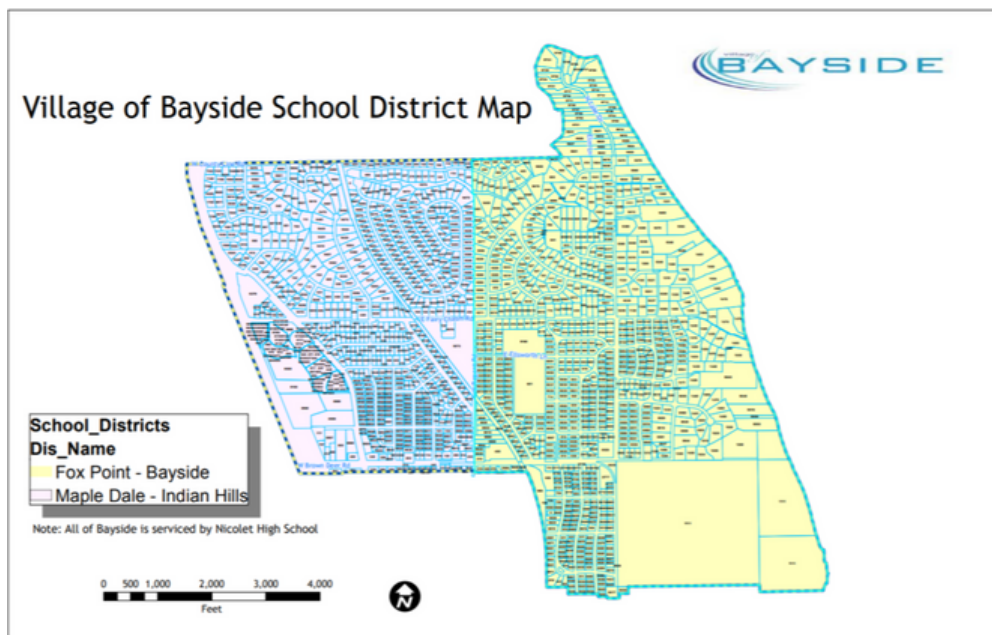
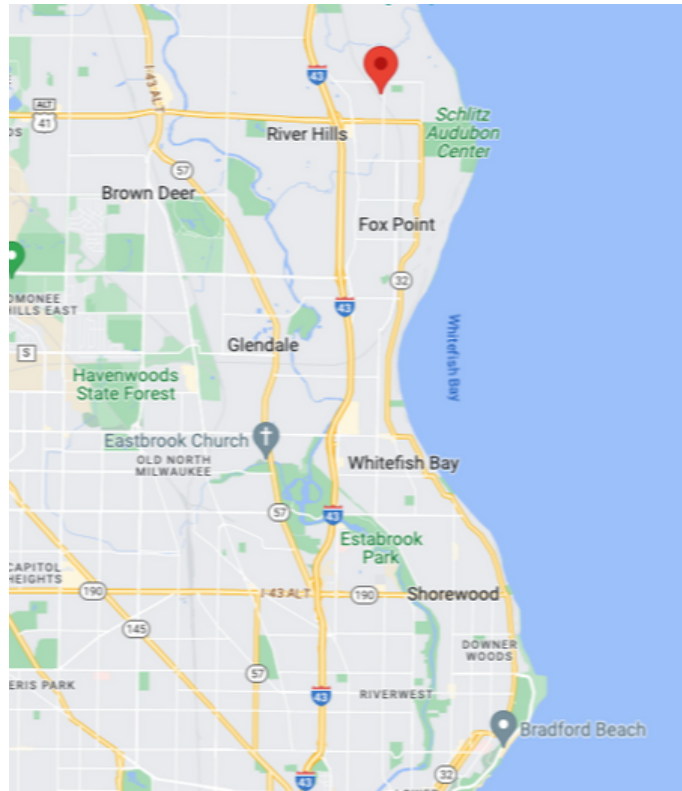
- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Excellence in Financial Reporting (CAFR)
- Tree City USA, Growth Award
- Bird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

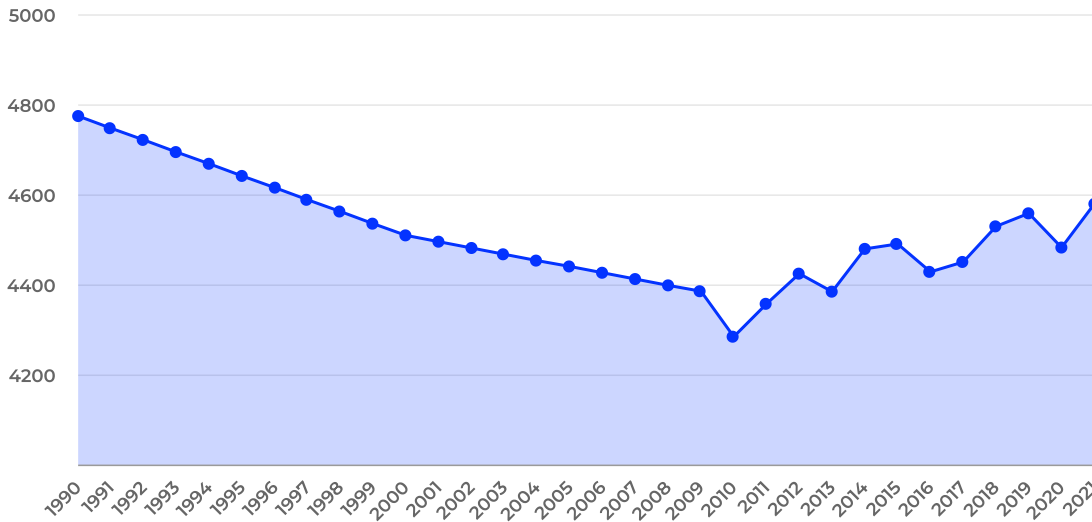
**4,579**

▲ **2.2%**  
vs. 2020

GROWTH RANK

**620** 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



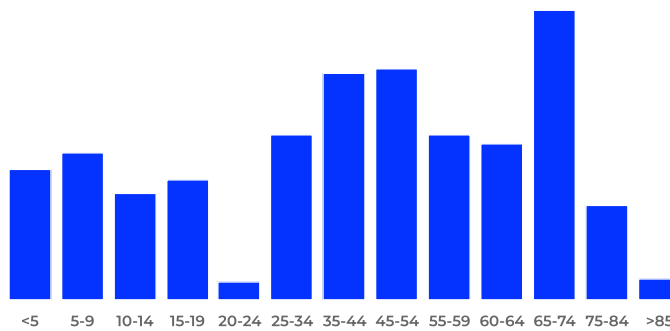
DAYTIME POPULATION

**4,001**

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



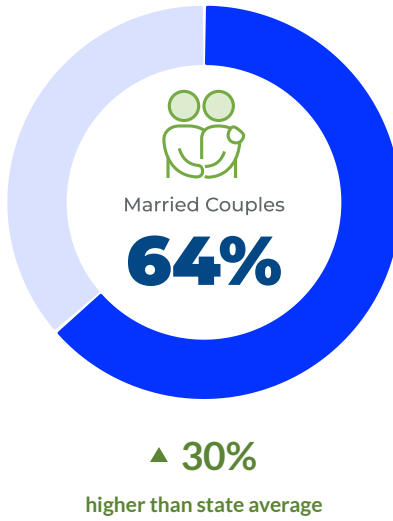
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

# Household Analysis

## TOTAL HOUSEHOLDS

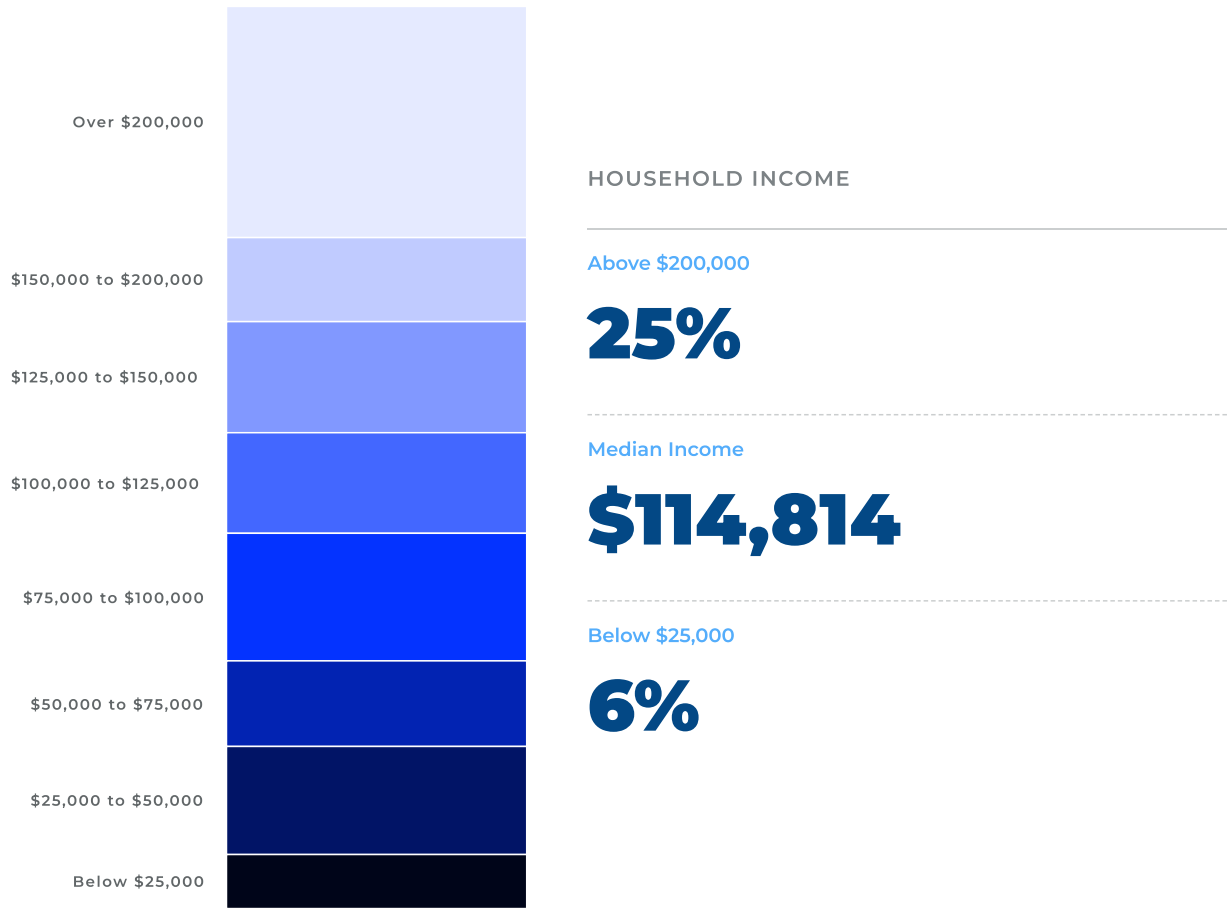
Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



*\* 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.



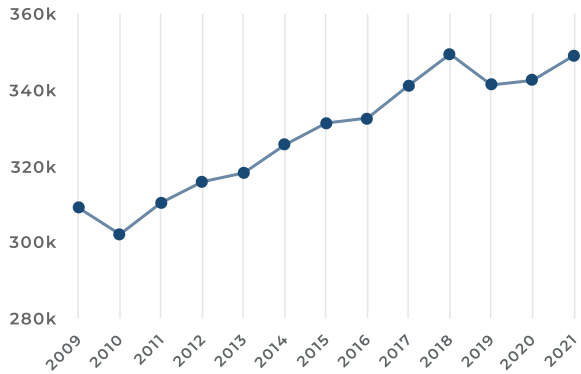
*\* Data Source: American Community Survey 5-year estimates*

# Housing Overview



2021 MEDIAN HOME VALUE

**\$349,000**



\* Data Source: 2021 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: 2021 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: 2021 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 6 members, along with a Village President. Village President and Board of Trustees are elected on a non-partisan basis with staggered 3-year terms.
- A fully developed community with:
  - 81% residential
  - 15% natural conservancy
  - 4% business
- Home to the Schlitz Audubon Nature Center.

## 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 (MATC)
  - Concordia University
  - Milwaukee School of Engineering (MSOE)
  - Mount Mary University
  - Wisconsin Lutheran College

- Alverno College
- Milwaukee Institute of Art & Design (MIAD)
- Carroll University
- Medical College of Wisconsin

## 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 2023 Property Tax Bill, approximately 21-23% 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 (2021).
- 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 104 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 communities.

## 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 109 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 2023, there were 4,419 people living in approximately 1,625 homes.

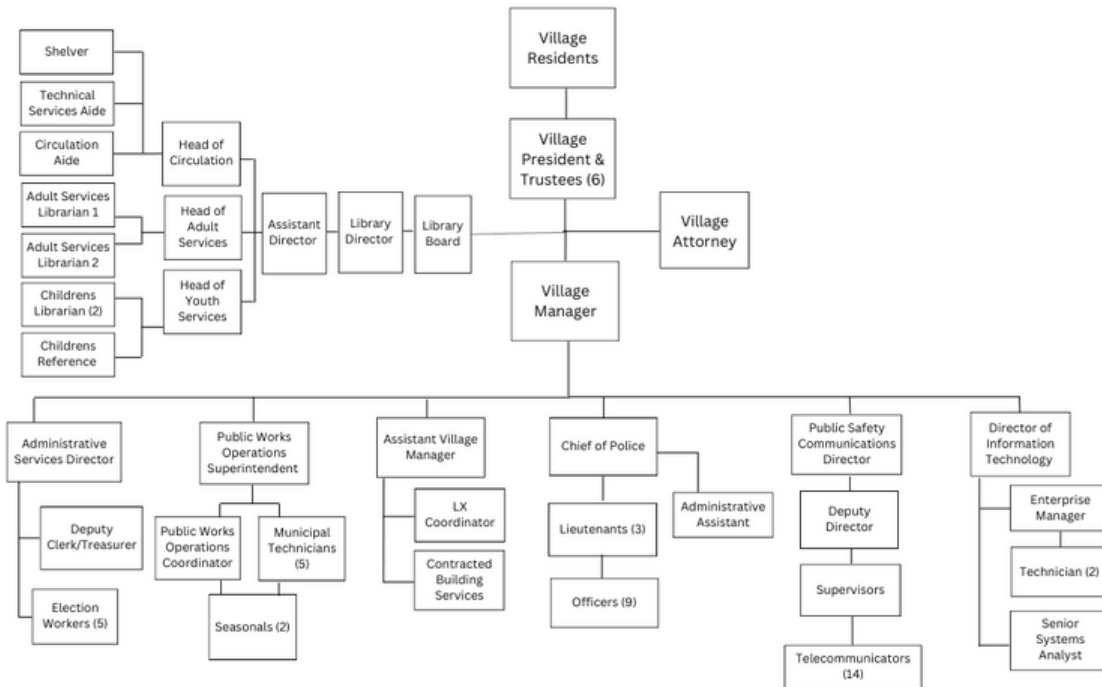
The first Village office was located in the original wing of Bayside School. In 1955, the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Police Department was built in 1999. You will find this building at 9075 North Regent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



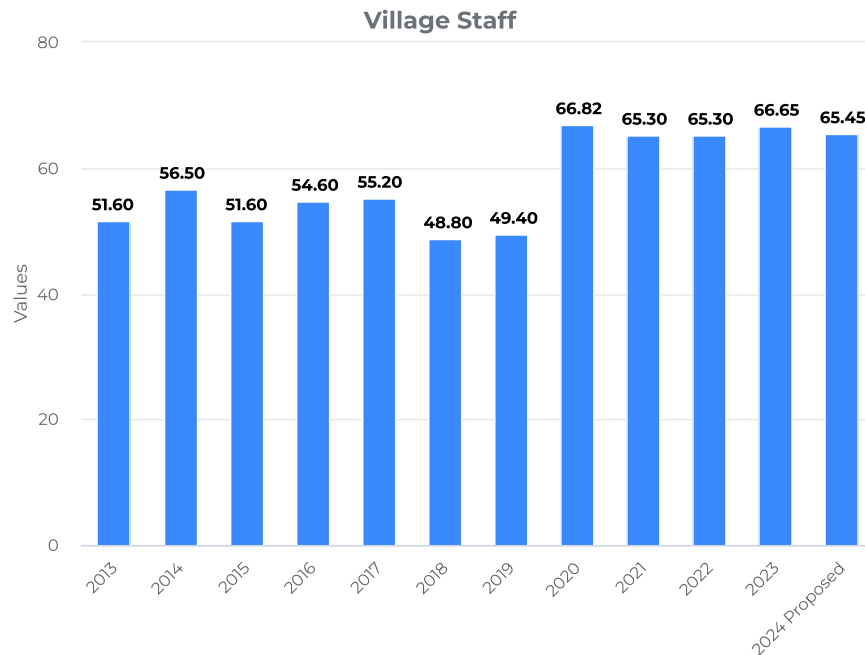
# Village Staffing and Organizational Chart

The Village has a 6-member Board of Trustees and a Village President. The positions are elected to 3-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. In 2023, the Village had 66.65 full-time equivalency employees that will reduce to 65.45 in 2024.

## Village Staffing Full-Time Equivalents



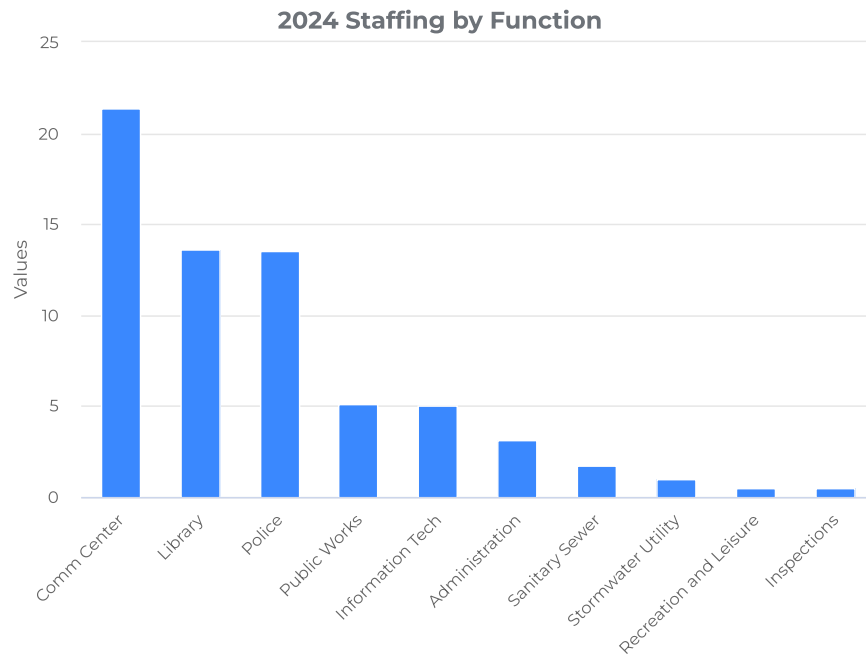
In addition to staff working for the Village, the Village also partners with various communities and organizations for additional services. For example, the Village utilizes the:

- North Shore Fire/Rescue and its 109 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 9 employees for public health services,
- Milwaukee Area Domestic Animal Control Commission and its 34.8 employees for animal control services, and
- North Shore Municipal Court and its 1.25 employees.

The Village also contracts for auditing, assessing, 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.

# 2024 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 Public Safety Mobile Field Force
- WI DNR MS4 Stormwater Management Permit
- Milwaukee County North Region Emergency Management Zone

### **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, North Shore Health**

- Information Technology Services

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# **BUDGET OVERVIEW**

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# Strategic Plan

Strategic planning is a systematic approach used by local governments 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 provide 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 throughout the Village. These plans include the annual Village Budget, the Long Term Financial Plan, the Comprehensive Plan, the Capital Improvement Program, and the Stormwater Management Plan, Street Rehabilitation Program, and Utility Infrastructure Maintenance Program.

The Village annually reviews the Plan and modifies it 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. The result of the strategic planning process includes:

**VISION:** Dynamic balance of progressive ideas and traditional values that provides an inviting and premier 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.

## 2024 STRATEGIC VALUES, OBJECTIVES, and GOALS

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

### A. Sound Management

1. Achieve recognition of excellence in financial reporting by receiving the GFOA Triple Crown in Financial Reporting, including the Certificate of Achievement for Excellence in Financial Reporting, ACFR Award for Comprehensive Annual Financial Reporting, and Popular Annual Financial Report (PAFR).
2. Conduct a thorough financial audit for the fiscal year 2023, achieving a successful audit outcome with no new material weaknesses identified in the organization's internal controls and reducing auditor-generated journal entries by at least 10% compared to the previous fiscal year to enhance financial accuracy.
3. Host monthly individual and quarterly staff training in financial management to identify, assess, integrate, monitor, and enhance financial management and literacy.

### B. Financial Stability

1. Proactively identify and secure a total of \$400,000 in additional revenue sources, operational savings, collaborations, grants, or similar financial opportunities.
2. Efficiently administer the 2024 budget and develop a well-structured 2025 budget ensuring that expenditures align with allocated resources and financial goals and regularly reporting budget performance.
3. Actively monitor, scan, and implement measures to mitigate economic impacts, with a particular focus on staffing and retention challenges. This will involve regular assessments, workforce retention strategies, and adjustments to ensure the organization remains resilient in the face of economic fluctuations; and proactively addressing and mitigating the economic impacts of supply chain disruptions by entering appropriate service contracts where applicable.

### **C. Collaborative Service**

1. Expand joint IT services for North Shore communities and dispatching services to one additional agency, with continued enhancement of efficiency, reducing costs, cyber security and technology infrastructure.
2. Submit the annual grant as the primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding Dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders, with the aim of securing \$500,000. The proposal will focus on improving emergency response capabilities, communication systems, and collaborative efforts with key stakeholders.
3. Collaborate with North Shore Fire/Rescue, North Shore Health, Bayside Communications Center, and North Shore Police Departments to establish a Case Management Worker position aimed at reducing the strain on public safety resources and addressing emerging trends in social services and mental health.

### **Fiscal Integrity Stretch Goal:**

Achieve and sustain a fund balance that exceeds Village policy levels by the end of the fiscal year 2024. This will involve not only maintaining the current policy threshold but actively working to increase the fund balance to a level 5% higher than the established policy minimum. This will provide a strong financial cushion, ensuring greater fiscal resilience and flexibility for the Village. This stretch goal challenges the organization to go beyond the standard policy and achieve a higher level of financial security, which can be particularly beneficial during uncertain times or for future strategic investments.

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

### **A. Neighborhood Stability**

1. Reimagine and successfully implement the myBlue Police Officer sector focus program, developing a comprehensive implementation plan that outlines the rollout strategy, training requirements, and performance metrics for officers as well as train and empower officers to actively engage with residents, with the goal of knowing residents on a first-name basis and being known likewise, with the aim of enhancing community engagement and personal connections with residents.
2. Reimagine the property maintenance process by focusing on problem identification and successful resolution of property maintenance issues in an expected manner, both proactively and reactively. This will include identifying an appropriate staffing model to address these issues effectively and prevent the 'broken window theory' from taking hold, developing streamlined procedures and workflows for the successful resolution of property maintenance issues, targeting a 50% reduction in the average resolution time compared to the current baseline, conducting a comprehensive review and identifying the most suitable staffing model that aligns with the identified needs and goals, including allocating resources as necessary to meet the property maintenance demands effectively.
3. Successfully implement a Directed Patrol Program within the police department, with monthly reporting and evaluation, defining patrol objectives and report on key performance metrics monthly, to enhance vehicular, bicycle and pedestrian safety throughout the Village.

## **B. Community Enrichment**

1. Host a Citizens Academy and expand the class size to accommodate 15 participants for the upcoming session, ensuring an inclusive and informative experience, with the aim of successfully conducting the expanded class in first quarter 2024.
2. Introduce a Youth Academy, designed to educate and engage young residents aged 14-18 in local government processes, inspiring participation involving 15 youth attendees in engaging in hands-on activities, mock government activities, cultivating an informed and enthusiastic generation of future community leaders in third quarter 2024.
3. Launch a Police Citizens Academy program with the objective of building trust and fostering positive community-police relationships, successfully educating and involving 15 community members through hands-on training, workshops, and ride-along experiences, empowering them with insights into police operations and procedures in fourth quarter 2024.

## **C. Cooperative Partnerships**

1. Continued coordination and collaboration with the Wisconsin Department of Transportation (WIDOT) on the Interstate 43 construction project.
2. Establish and execute a comprehensive partnership and education program focused on reducing plastic bag usage in the community, achieving a measurable reduction of at least 20% in plastic bag consumption compared to the previous year through collaborative efforts with residents, local businesses, educational institutions, and community outreach programs.
3. Collaborate effectively with community partners, such as the Schlitz Audubon Nature Center (SANC) on environmental education initiatives, to expand outreach and impact, developing and delivering a series of engaging environmental education programs in partnership with SANC, reaching a minimum of 250 students and community members, with documented improvements in environmental awareness and practices.

### **Community Collaboration Stretch Goal:**

Establish a Citizen Academy Graduate/Alumni Program, aiming to engage at least 25% of past Citizen Academy participants. This program will provide ongoing education, foster community involvement, and encourage active citizenship among our graduates, contributing to the long-term growth and vitality of our community.

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

#### **A. Public Outreach**

1. Establish additional outreach platforms to enhance communication and engagement with residents for Village updates.
2. Conduct one myBlue community event per police work shift and one myCrew event in 2024, focusing on event development at the shift level to ensure consistent community engagement, defining success through monitoring participant feedback, community satisfaction, and participation levels.
3. Enhance and expand the respective ride-along/sit-along programs within the police, dispatch, and public works departments to provide a more immersive and informative experience for participants, revamp program guidelines, develop tailored training materials, and increase participant engagement.

#### **B. Digital Service**

1. Identify and implement a program to provide real-time updates and information to residents and visitors, ensuring that emergency notifications and updates are delivered promptly to enhance communication.
2. Implement an integrated payment system into Access Bayside, with a comprehensive integration process that ensures seamless payment processing for residents and stakeholders, demonstrating improved convenience and efficiency in online transactions.

3. Develop and launch the 'Life of a Dispatcher/Police Officer/Public Works employee,' creating engaging content that provides insights into the daily responsibilities and challenges of various village employees, thereby increasing public understanding and appreciation as well as recruitment and retention of the vital work done by various public servants.

### **C. Residential Resources**

1. Successfully administer four elections in 2024, while proactively promoting the absentee voting process to achieve a 10% increase in absentee voting participation compared to the previous year. This goal will be accomplished through targeted outreach, improved absentee voting procedures, and voter education initiatives, with results monitored and reported after each election.
2. Promote and expand the utilization of Ellsworth Park by enhancing or revising court layouts and providing additional opportunities for tennis and pickleball enthusiasts as well as other recreational opportunities.
3. Launch and promote the Village Resident Sustainability Passport program, encouraging property owners to implement various sustainability measures, showcasing their commitment to sustainability and improving the overall environmental impact of our community.

### **Connected Communication Stretch Goal:**

Enhance Village GIS systems by developing a portal for citizens to access comprehensive property information, including GIS mapping, tax records, tree databases, geospatial data, and GPS locate functionality.

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

### **A. Performance Management**

1. Revise and optimize the performance management monitoring program to align with our strategic values, defining key performance indicators that reflect values and objectives, setting measurable targets for each department, and implementing regular performance reviews.
2. Implement a comprehensive training program on service excellence for all employees, focusing on improving customer service skills, enhancing communication, and fostering a culture of service excellence.
3. Maintain accreditation requirements for the police and dispatch departments, successfully completing the annual accreditation review by the designated accreditation bodies with all requirements met or exceeded, and with no major non-compliance findings.

### **B. Innovative Advancement**

1. Implement an AI-driven data analytics system to improve decision-making, operational efficiency, and citizen services, through conducting an assessment of data needs and challenges, identifying areas where AI can make the most impact, and integrating AI technology into key processes, such as data analysis, citizen inquiries, and resource allocation, with the aim of increasing efficiency and effectiveness. Provide relevant training to government employees to ensure they can effectively work with AI tools and leverage the technology for better outcomes.
2. Complete implementation of Next Generation 911 services for BCC, which will include upgraded call routing, Text-to-911 capabilities, and improved data sharing with emergency responders.
3. Implement a new building services department service request system for the public, which will include online submission of permit requests and the integration of a payment system for fee payments.

### **C. Employee Development**

1. Establish an internal Morale, Wellness, and Recognition Committee with a minimum of 5 recruited members from different departments, supported by adequate resources, to develop and initiate a comprehensive plan for improving employee morale, wellness, and recognition within the organization.

2. Develop and implement a formal leadership program aimed at identifying and training future staff leadership. This program will involve selecting and training a cohort of potential leaders in leadership skills and competencies. Simultaneously, develop a leadership program alumni program to engage and harness the expertise of staff who have completed leadership training.
3. Implement, communicate, and strengthen the core BELONG values throughout the organization. Measure progress through employee surveys, track participation in related training and activities, and ensure resources are provided to support the integration of these values into daily work routines.

**Service Excellence Stretch Goal:**

Develop and implement a regional EMD dispatch training program for Milwaukee County PSAPs.

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

**A. Environmental Infrastructure**

1. Expand the Adopt-A-Tree Program by 10% to increase community engagement and enhance tree diversity within the Village's right-of-way, ensuring newly adopted trees represent species that currently make up less than 5% of the tree population in the Village's right-of-way.
2. Successfully implement the MMSD Private Property Inflow and Infiltration project to significantly reduce sanitary sewer flows on the east side of the Village. By October 31, 2024, complete the installation and upgrading of private property systems in studied areas, resulting in a measurable reduction of sanitary sewer flows compared to the baseline.
3. Initiate and complete the Village right-of-way tree trimming project in the southern half of the Village by March 31, 2024. This project will involve systematic trimming and maintenance of trees within the ROW to enhance safety and aesthetics. The goal is to ensure that at least 90% of identified trees in the southern half of the Village are properly trimmed and maintained within the specified timeframe.

**B. Stormwater Mitigation**

1. Design and initiate stormwater projects based on the findings of the 2023 Stormwater Management Study, prioritizing high-impact areas to proactively address changing weather patterns related to climate change, with the aim of reducing large rain event flood risks and improving water management in the community.
2. Complete the comprehensive inspection of underground stormwater infrastructure, including piping, and develop a workplan to address deteriorated infrastructure and implement the 2024 Private Property Residential Culvert Program, ensuring the timely inspection and maintenance of culverts in 2024 road project areas.
3. Implement a comprehensive resident education program focused on promoting the benefits of mulching grass, raising awareness about fertilizer impacts, and educating on other factors that affect water quality, in compliance with the Village's WI DNR MS4 stormwater permit, conducting at least four educational workshops or outreach events, reaching 500 residents, and distribute educational materials to 1,000 households, with the goal of fostering better water quality practices within the community.

**C. Green Stewardship**

1. Promote and facilitate the adoption of green practices and infrastructure within our community, encouraging the implementation of sustainable, energy-efficient, and stormwater management resilient solutions, engaging 500 community members or businesses in workshops, campaigns, or initiatives that promote and guide the implementation of at least two green solutions, contributing to the long-term sustainability and resilience of our community.
2. Achieve a 10% reduction in salt purchasing for the 2024-25 season by efficiently incorporating the use of salt brine in our winter road maintenance operations, with the aim of significantly decreasing our

reliance on traditional salt application methods while maintaining road safety and minimizing environmental impact.

3. Collaborate with community partners to establish an educational partnership for the Adopt-a-Drain (AAD) program, including joint educational initiatives and outreach efforts to increase awareness and participation in the AAD program, aiming to achieve a 35% adoption rate for drains within the community within the next year.

**Sustainable Resilience Stretch Goal:**

Achieve the SolSmart Platinum designation, implementing a series of solar-friendly policies and practices within our community, fostering sustainable energy practices, and reducing barriers to solar adoption.

# 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

# FY24 Executive Budget Transmittal Letter

October 31, 2023

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

I am pleased to submit the proposed budget for fiscal year 2024 (FY24). This budget represents a comprehensive plan to continue our commitment to providing exceptional services, maintaining our infrastructure, and fostering a strong and vibrant community. The 2024 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.

Fiscal Year 2024 marks a pivotal moment for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the ongoing uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

The ability to balance the many competing demands and 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.

Key Highlights of the FY 2024 Budget:

1. **Financial Stability:** We have prioritized fiscal responsibility by maintaining a balanced budget that aligns revenues and expenditures. Our financial reserves will be prudently managed to provide a safety net for unforeseen circumstances.
2. **Public Safety:** We are committed to the safety and security of our residents. The budget includes provisions for adequately equipping and training our police, fire, and emergency dispatch departments, ensuring that our Village remains a safe place to live and work.
3. **Community Services:** We will continue to support essential community services, such as elections, building inspections, general administration, health, and library programming, all of which make Bayside a desirable place to live.
4. **Infrastructure Investment:** The budget allocates investment into infrastructure improvements, including road maintenance, stormwater management, facilities, sanitary sewer utility, and utilities. These investments are essential to enhancing the quality of life in our Village.
5. **Environmental Stewardship:** Sustainable Resilience is a core value for Bayside. The budget includes initiatives to promote environmentally responsible practices and reduce our carbon footprint.

## Strategic Values, Objectives, and 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.

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

- Sound Management
- Financial Stability
- Collaborative Service

**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 Service
- Residential Resources

**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

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 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

### **2024 Recommended Budget**

In developing this FY24 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 FY24 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2024.

The FY24 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.

With these factors and many others considered and evaluated, the recommended 2024 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.

In summary, the 2024 budget includes:

- Overall property tax levy is \$4,879,182, an increase of 1.87%, from 2023.
- Since 2018,
  - Overall property tax levy has increased 8.34%.
  - Consumer Price Index has increased 8.32%.
- Since 2013,
  - Overall property taxes have increased by 11.58%
  - Consumer Price Index has increased by 31.74%.
- The Mill (Tax) Rate per \$1,000 of value decreases 8.69%, from \$5.99 to \$5.47.
- Utilizing statutory levy limit increases of:
  - Net new construction of \$0.
  - Reduction of Personal Property Aid of \$1,738.
  - Joint Fire Department levy exemption of \$39,236.
  - Debt Service exemption of \$49,695.

The FY24 financial plan includes:

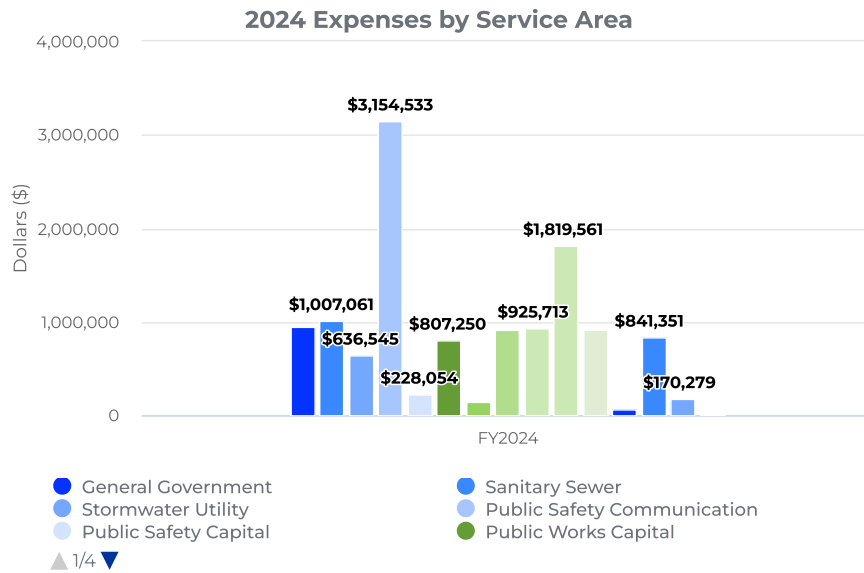
- Maintaining existing Village services, programs, and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Administering up to four elections, including the 2024 Presidential Election
- Resurfacing Regent Road from Village's southern border to Fairy Chasm, Brown Deer from Lake Drive to termini, Tennyson Drive from Fairy Chasm to North Bay Point as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
- Implementing the identified Private Property Inflow and Infiltration program,
- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Continued planning for the 2027-2029 resurfacing of State Highway 32 from Mohawk to Dean Road.
- Addressing stormwater management priorities, including Village Hall retention facility and drainage infrastructure adjacent to the UP Railroad,
- Replacing Public Works plow truck and sanitary sewer/plow truck,
- Replacing aged Police Department squad technology, less than lethal tasers, body worn cameras and speed message board,
- Expanding of Village IT related contractual services to the North Shore Health Department,
- Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
- Addressing various facility maintenance issues and facility upgrades within the Police Department,
- Replacing vehicles and equipment for the Police and North Shore Fire/Rescue.

### **Overall FY24 Expenditure Plan**

Overall spending for Village operations will be \$12,640,607 in 2024. 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.

Expenditures	2023 Amended	2024 Recommended	% Change
General Fund	4,716,155	4,644,717	-1.51%
Public Safety Communications	3,005,959	3,164,533	5.28%
Long Term Financial	1,047,427	925,713	-11.62%
Sewer Enterprise Fund	1,940,622	1,007,061	-48.11%
Stormwater Fund	821,012	636,545	-22.47%
Tax Incremental Financing District #1	165,000	165,000	0.00%
Capital Improvements	1,203,710	2,097,038	74.21%
<b>TOTAL</b>	<b>12,899,885</b>	<b>12,640,607</b>	<b>-2.01%</b>

Below is a breakdown by percentage of the Village's total expenditure plan 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 \$499,528. The Village tax rate is \$5.47/\$1,000 in 2024. The below answers one of the most common questions asked by Bayside residents, "How is the Village spending my tax dollars?"

- Average Assessed Home Value: \$499,528
- Annual Property Tax (Bayside only): \$2,732.42
- Monthly Property Tax (Bayside only): \$227.70
- Annual Sanitary Sewer/Stormwater Fees: \$806
- Monthly Sanitary Sewer/Stormwater Fees: \$67.17

Despite the many competing challenges and demands, the cost of operating the Village government in 2024 is 2.0% lower than 2023. The finalization 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.

## Factors, Challenges, Demands

The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2024 budget continues this discipline. 2024 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:

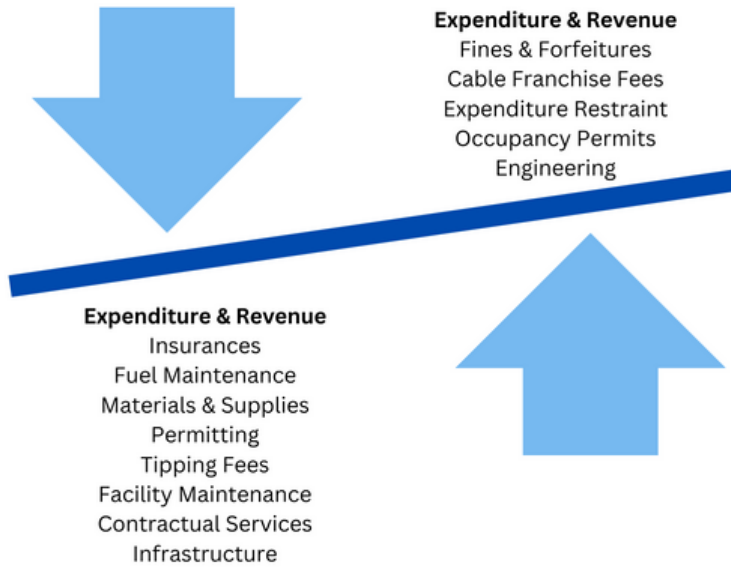
- Economic Uncertainty
- Economic Conditions and Inflation
- State Imposed Levy Limits, Shared revenue, and State Aids
- Recruitment and Employee Retention
- Maintaining Service Delivery Models
- Cybersecurity Threats
- Aging Infrastructure
- Natural Disaster Preparedness
- Limited tax base diversity and tax base expansion
- Economic Uncertainty
- Political (Citizen) Involvement
- Economic Influences
- Social and Demographic Change
- Legal and Intergovernmental Matters

## Economic Conditions

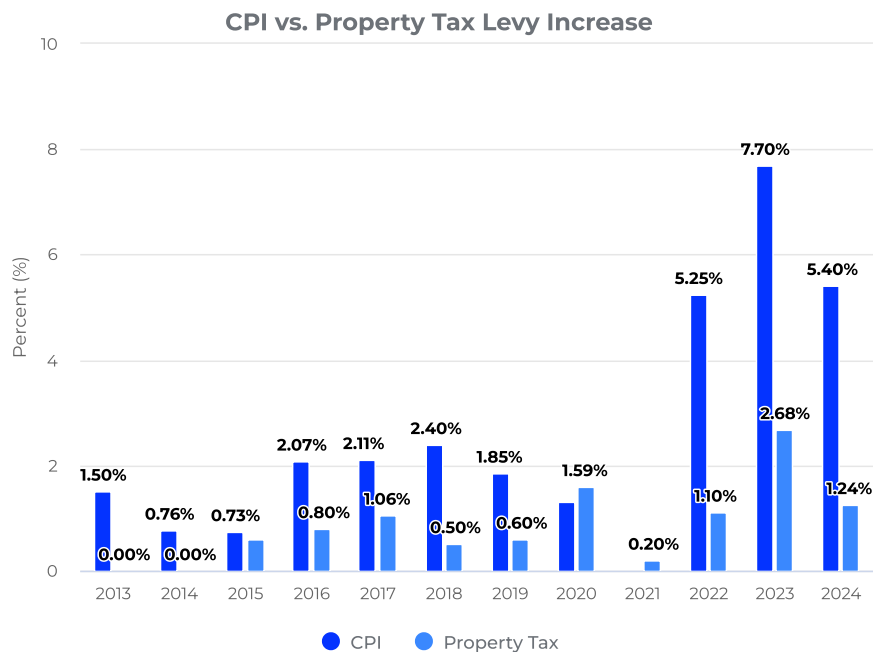
The FY24 budget took into consideration the current economic conditions, including inflation, supply chain issues, and accompanying impacts, such as increased expenditures from the overwhelming majority of what the Village purchases and provides. Between September 1, 2022 and August 31, 2023, the State's Consumer Price Index increased 5.4%.

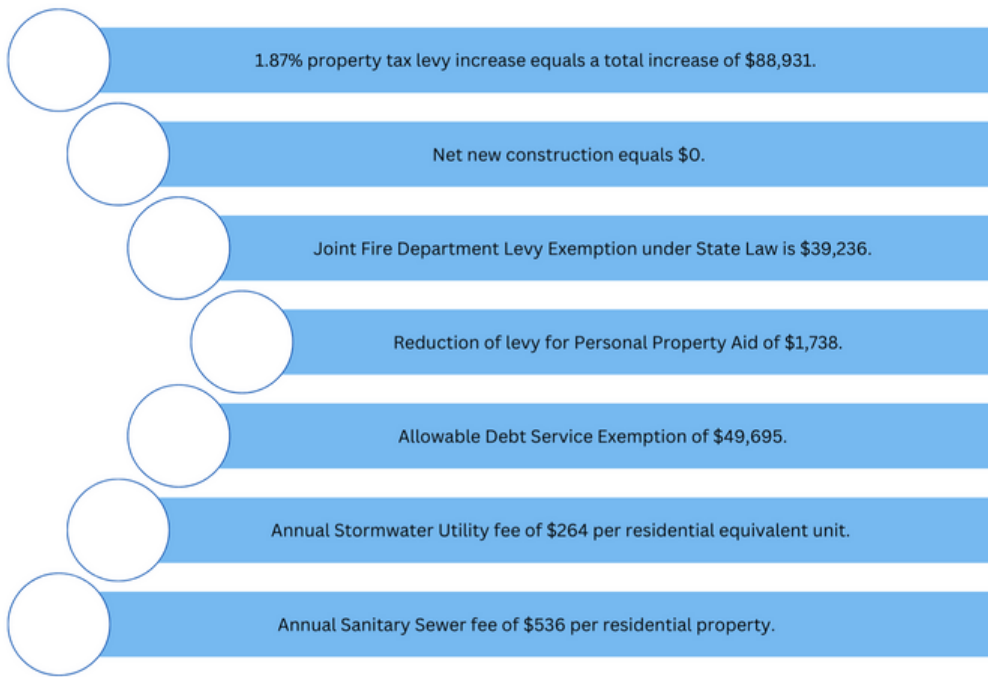
## Limited Revenue Alternatives

The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Coupled with the State calculated net new construction of 0%, the Village's "total budget growth limit" is 5.4%. Specifically, the Village felt the most impacted by the following forces:



While ERP would allow for an 7.4% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by 0% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption. Inflation has created a funding gap between need and ability of nearly \$261,872. Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services.





### Changing Landscape of State Aid

Much discussion resulted from what has been described as a “generational” or “historic” increase in State Shared Revenue. While State Shared revenue has increased for the Village as a result of Act 12, both State Expenditure Restraint Program monies and State Transportation Aids have been reduced significantly for the Village.

For instance, Bayside has experienced a 32% reduction in State Shared Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Furthermore, the Village’s transportation aids from the State are \$29,396 less than in 2023.

While the Shared Revenue from the State increased by \$104,826, naturally, the offsetting reductions diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. Overall, State Aid to the Village increased by \$51,737 in 2024.

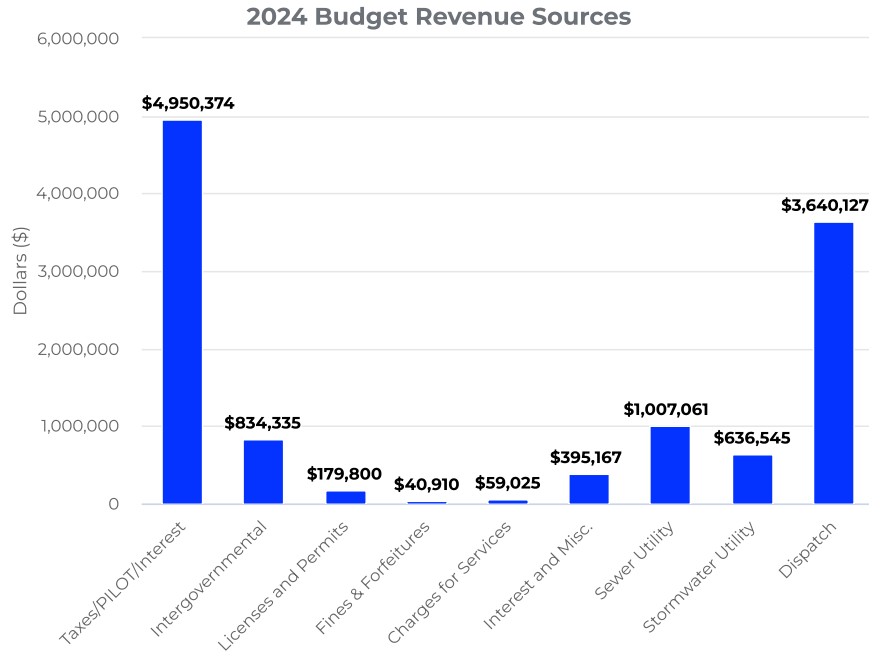
### Property Tax Levy

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 2013:



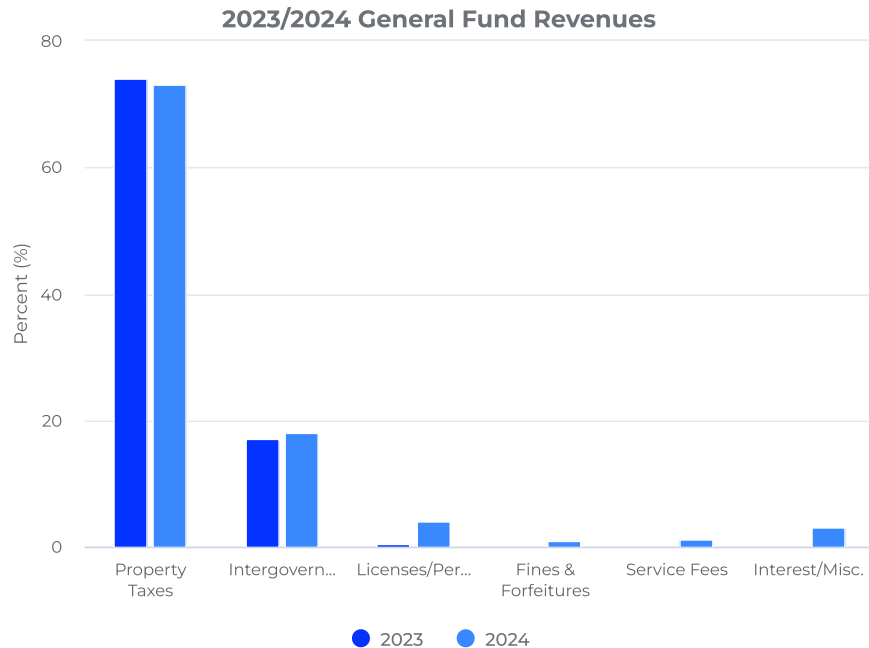
## Revenue Sources

The 2024 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 38.6% of total revenue sources for all Village operations. Below is a breakdown of revenue sources.



## General Fund Revenue

When examining the General Fund, property taxes continue to be the primary source of revenue. State Aids increased in 2024. Overall, 72% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2024 as compared to 2023.





## Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$536 and \$264 per home, respectively, on an annual basis. This represents a monthly increase of \$2.50, 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 \$4.83 per thousand gallons of usage. An overview of the Village utility funds is contained within on pages 275-293.

## Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's tax base, or \$45,530,175 as of December 2023. The Village's total general obligation debt principal outstanding will be approximately \$10,876,676, which is 23.89% percent of the limit. Remaining general obligation borrowing capacity will be approximately \$34,653,699. Debt service schedules are included within on pages 394-402.

## 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 2024-2043 Capital Improvement Program is contained within on pages 379-393.

## Fund Balance Health

Over the course of the last 17 years, the Village has made a concerted effort to specifically designate fund balance and ensure appropriate undesignated fund balance and reserves. 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 on page 76.

## 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 management section of this document on pages 128-146.

## 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 on pages 77-87.

## Performance Measurement

The 2024 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 continues to be recognized nationally for its work in performance measurement. Performance management dashboards are included for each strategic value 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 FY23. The Village has received this award since 2006. 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 2024 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 have worked diligently to ensure that this budget aligns with the priorities and aspirations of our community. It reflects our collective vision for Bayside and our commitment to making this vision a reality. In the coming weeks, I look forward to discussing the budget in detail with each subcommittee as well as the Board of Trustees.

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 and Leah Hofer, and the entire Leadership Team, whose talent, knowledge, and countless hours of hard work made the creation of this budget possible.

Thank you for your dedication and commitment to the well-being of the Village. Together, we continue to build a vibrant and resilient community.

Respectfully Submitted,

Andrew K. Pederson  
Village Manager



## 2024 Executive Budget Summary

Andrew K. Pederson, Village Manager

Member of the Village Board and Citizens of Bayside,

Fiscal Year 2024 marks a pivotal moment for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the ongoing uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

The ability to balance the many competing demands and maintain these standards stems from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year.

The Village Board has adopted five strategic values, which implement our vision and mission and guide the development of the FY24 budget, SMART goal development, and daily administration of the Village. Each initiative, expenditure, and performance metric is categorized by the five strategic values adopted by the Village Board of Trustees.

In developing this FY24 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 FY24 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2024.

The FY24 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/Rescue.

In summary, the 2024 budget includes:

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  - Net new construction of \$0.
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  - Debt Service exemption of \$49,695.

The FY24 financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Administering up to four elections, including the 2024 Presidential Election
- Resurfacing Regent Road from Village's southern border to Fairy Chasm, Brown Deer from Lake Drive to termini, Tennyson Drive from Fairy Chasm to North Bay Point as well as associated stormwater ditch maintenance and culvert replacement within the northwest quadrant of the Village,
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- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Continued planning for the 2027-2029 resurfacing of State Highway 32 from Mohawk to Dean Road.
- Addressing stormwater management priorities, including Village Hall retention facility and drainage infrastructure adjacent to the UP Railroad,
- Replacing Public Works plow truck and sanitary sewer/plow truck,
- Replacing aged Police Department squad technology, less than lethal tasers, body worn cameras and speed message board,
- Expanding of Village IT related contractual services to the North Shore Health Department,
- Implementing Next Generation 911 Dispatch technology, virtual/remote 911 dispatching technology, and additional technological upgrades within BCC,
- Addressing various facility maintenance issues and facility upgrades within the Police Department,
- Replacing vehicles and equipment for the Police and North Shore Fire/Rescue.

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.

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 FY24.

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 significantly impacting how we do business currently, in 2024, 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 ongoing 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.

### **Economic Conditions and 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, 2022 and August 31, 2023, the State's Consumer Price Index was 5.4%. Coupled with the Village's net new construction of 0%, the Village's "total budget growth limit" is 5.4%. While ERP would allow for a 5.4% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by 0% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption. Inflation alone has created a funding gap between need and ability of nearly \$261,872.

In summary, the 2024 budget includes, the overall property tax levy is \$4,879,182, an increase of 1.86% from 2023. Since 2018, the overall property tax levy has increased by 8.34% while Consumer Price Index has increased 8.32%. In the last 10 years, property taxes have increased by 11.58% while the Consumer Price Index has increased by 31.74%.

### **State Imposed Levy Limits, Shared Revenue, and State Aids**

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 2023, the Village, like all Wisconsin municipalities, received additional assistance provided by the state government. However, concurrent reductions in both State Shared Revenue and Transportation Aids have a significant impact on our community as well. Both State Shared Revenue and Transportation Aids have been reduced significantly. For instance, Bayside has experienced a substantial 32% reduction in State Shared Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Naturally, this diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. The Village will also lose an additional \$20,000 in state transportation aids. The cumulative effect of these reductions has been to decrease our overall revenue increase from the State to less than a \$50,000 increase.

### **Recruitment and Employee Retention**

Each of these issues are intertwined. The Great Resignation has had a significant impact on the public sector, resulting in high turnover rates among government employees. Many professionals are leaving for the private sector, attracted by more competitive salaries and flexible work schedules. This exodus has made it challenging for local governments to find and retain qualified personnel. Modernizing recruitment processes through online job

postings and offering flexible work environments can help local governments remain competitive and attract and retain skilled professionals. As a service provider in which staff personnel is one of our most valuable assets, employee recruitment and retention is paramount and remaining competitive in the workplace is essential for the continued delivery of services.

### **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 FY24.

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/Rescue, does not increase in 2024. Yet, nearly all expenses including insurance, personnel, supplies and commodities, tipping fees, and fuel, to highlight a few, continue to increase. 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.

### **Cybersecurity Threats**

In an increasingly interconnected world, local governments face a growing menace of cybersecurity threats, such as ransomware and malware attacks. These attacks have become a significant concern, with reports suggesting that as much as 70% of all ransomware incidents in the United States target local and state government entities. Failure to protect against these threats can result in prolonged disruptions to government operations, lasting for days or even longer.

### **Aging Infrastructure**

Local governments grapple with the challenge of maintaining and upgrading aging infrastructure, including roads, bridges, and other critical components. Due to budget constraints, allocating adequate resources for capital improvement projects remains a persistent struggle. Unfortunately, this deferred maintenance often leads to more costly repair and replacement projects in the future. However, there is hope with the Federal Government's recent efforts to modernize infrastructure, offering grants to state and local governments, including funds from the American Rescue Plan Act.

### **Natural Disaster Preparedness**

The increasing prominence of natural disasters, driven by the ongoing climate emergency, places a substantial burden on local governments. These entities must allocate their already limited resources to address the impact of natural disasters. This includes preparing for imminent events through resilience and mitigation efforts, responding to emergencies, and managing efficient long-term disaster recovery operations. Addressing these challenges is crucial to ensuring the safety and well-being of local communities.

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

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

### **1. Political (Citizen) Involvement**

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

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

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

### **2. Economic Influences**

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

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

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

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

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

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

### **3. Social and Demographic Change**

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

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

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

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

#### **4. Legal and Intergovernmental Matters**

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

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

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

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

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

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



## Priorities & Issues

In addition to the Strategic Values set forth by the Village Board, the Village Manager with guidance from the Village Board provided current year priorities when establishing the budget. Annually, the Village Board sets budgetary guidelines related to the development of the annual budget and work plan. The guidelines approved by the Village Board for 2024 are included in the Budget Guidelines tab or page 61.

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, inflation, employee recruitment and retention, and enhancing Village infrastructure. The budget also enhances our collective efforts related to Community Collaboration, Connected Communications, Fiscal Integrity, Service Excellence, and Sustainable Resilience. The 2024 Strategic Values, Objectives, and Goals are included in the Performance Overview section. Please see the 2024 Goals tab or pages 237-242.

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 FY24 are as follows:

- Economic Uncertainty
- Economic Conditions and Inflation
- State Imposed Levy Limits, Shared Revenue, and State Aids
- Recruitment and Employee Retention
- Maintaining Service Delivery Models
- Cybersecurity Threats
- Aging Infrastructure
- Natural Disaster Preparedness
- Limited tax base diversity and tax base expansion
- Economic Uncertainty
- Political (Citizen) Involvement
- Economic Influences
- Social and Demographic Change
- Legal and Intergovernmental Matters

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 2024 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 2024,

- Within the Police Department, there are no proposed staffing changes. The Administrative Assistant position was modified in 2023 from .6 to .4 FTE.
- Within the Bayside Communications Center (BCC) and Information Technology, there are no proposed staffing changes. The Bayside Communications Center is actively engaged in conversations to add an additional member community, which would change staffing in both BCC and IT. If this proceeds, additional budgetary considerations would be proposed.
- Within the Department of Public Works, there are no proposed staffing changes.
- Within both the Sanitary Sewer and Stormwater Utility operations, the staffing allocation maintains existing levels.
- Within Village Hall, the Management Fellow position has been eliminated due to the onboarding of the Deputy Clerk/Treasurer position. Additional hours have been allocated for election workers in 2024 due to the anticipated four (4) elections.

Inclusive of the North Shore Library, the Village employees 65.45 full-time equivalents in addition to the allocations to in part fund the North Shore Fire Department (109 FTE), North Shore Health Department (9 FTE), and the Milwaukee Area Domestic Animal Control Commission (34.8 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 2024 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 2024 financial blueprint for the Village. The 2024 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 2024 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.
- Consideration of pending changes to Shared Revenue, Levy Limits, Expenditure Restraint programs through State of Wisconsin 2023-2025 Budget.
- 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 competitive and 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.

### **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**

- Enhance green infrastructure, private property inflow and infiltration, and sustainability programs.
- 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 the 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 June 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 2024, the Village's fund structure includes the following funds:

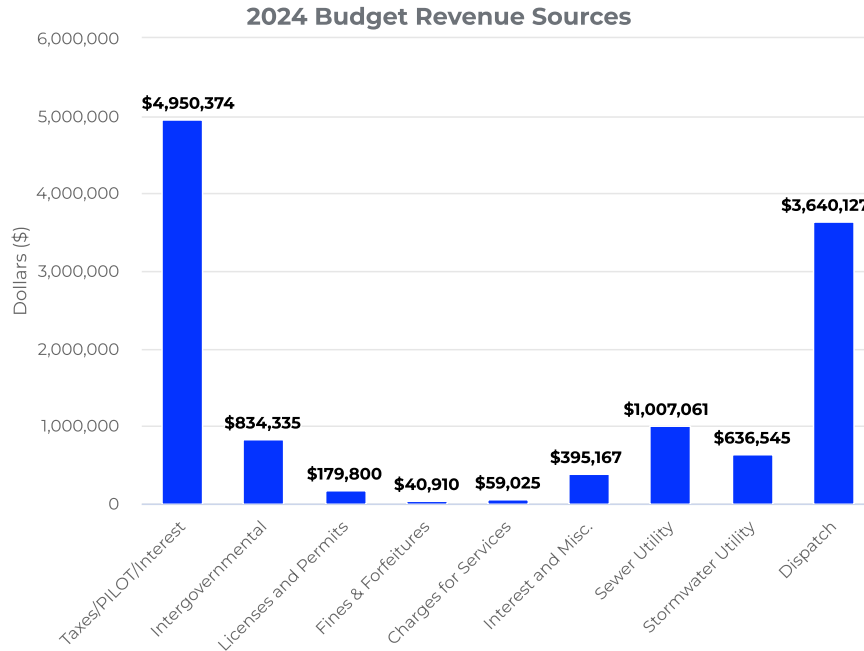
1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Tax Increment District #1 Fund – 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. ARPA Grant Fund - 43
11. Public Safety Communications Capital Fund – 46
12. North Shore Library - 50
13. North Shore Library Capital Fund - 60

It is important to note, the North Shore Library Board maintains the fiduciary responsibility of fund 50 and 60 pursuant to State Statute. The Village serves solely as the fiscal agent through a Memorandum of Understanding.



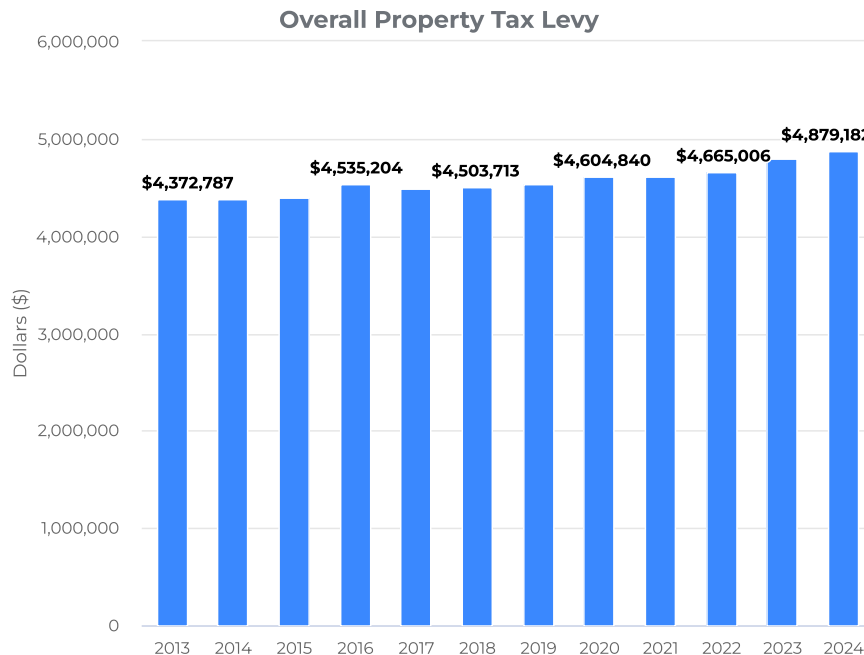
## Revenue Sources and Trends

The 2024 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 38.6% of total Village revenue sources. Below is a breakdown of revenue sources.

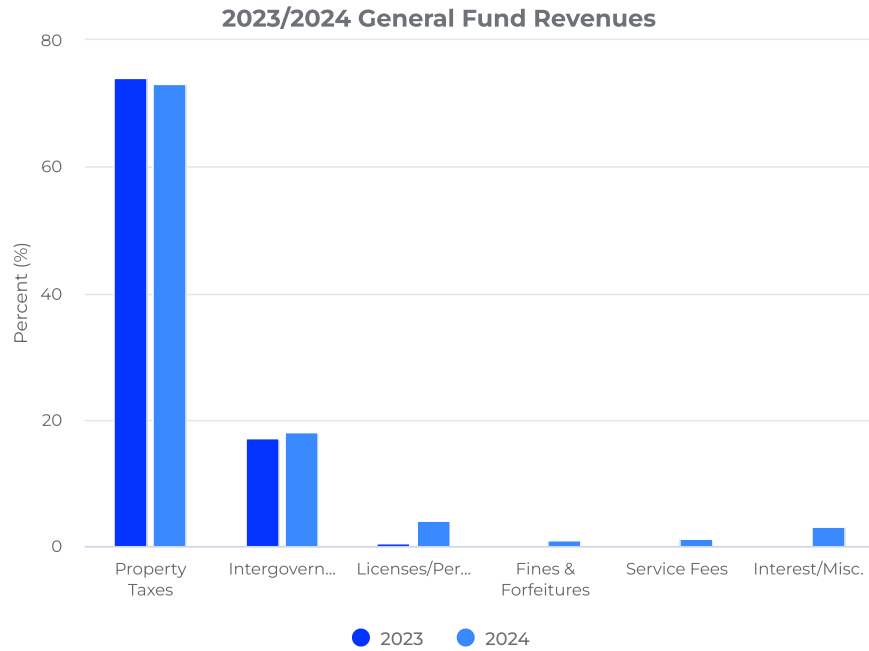


## Property Tax Revenue

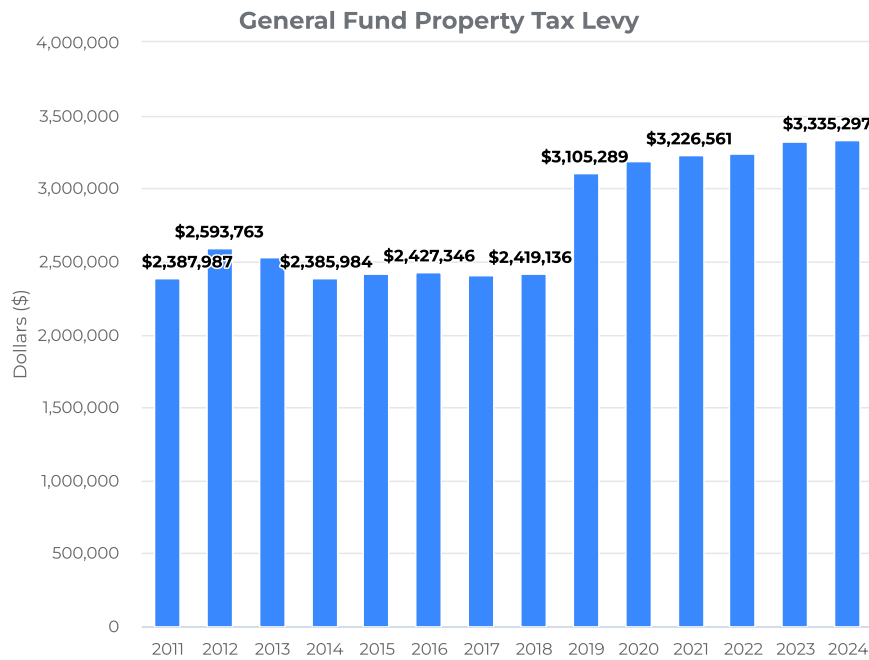
The amount of the property tax levy for 2024 has increased by 1.87%. The overall property tax levy is \$4,879,182. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy.



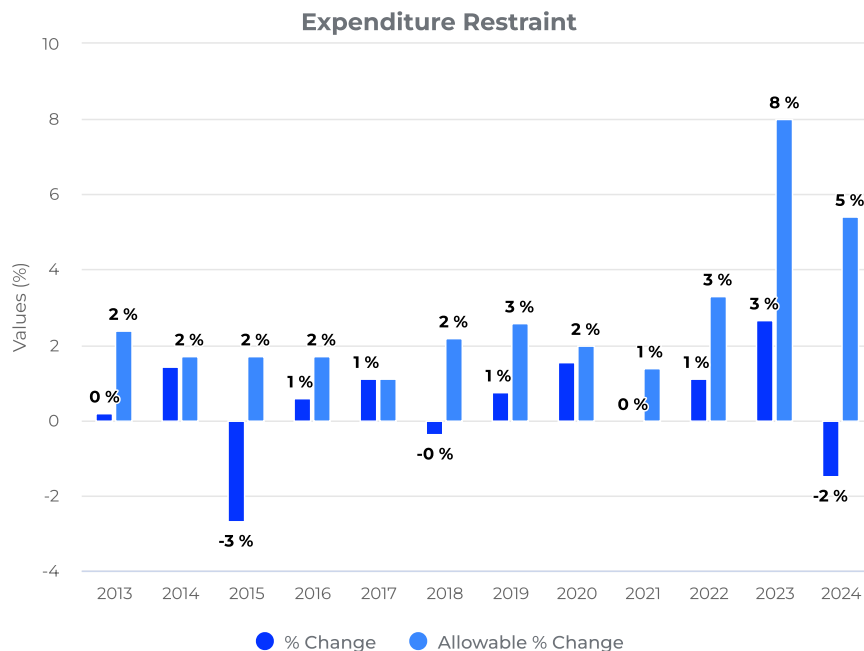
# General Fund Revenues



Since 2013, the overall property tax levy has increased 11.58%. The Consumer Price Index increase during that time was 31.74%. The General Fund property tax levy is 71.8% of the overall property tax levy. In 2019, 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.



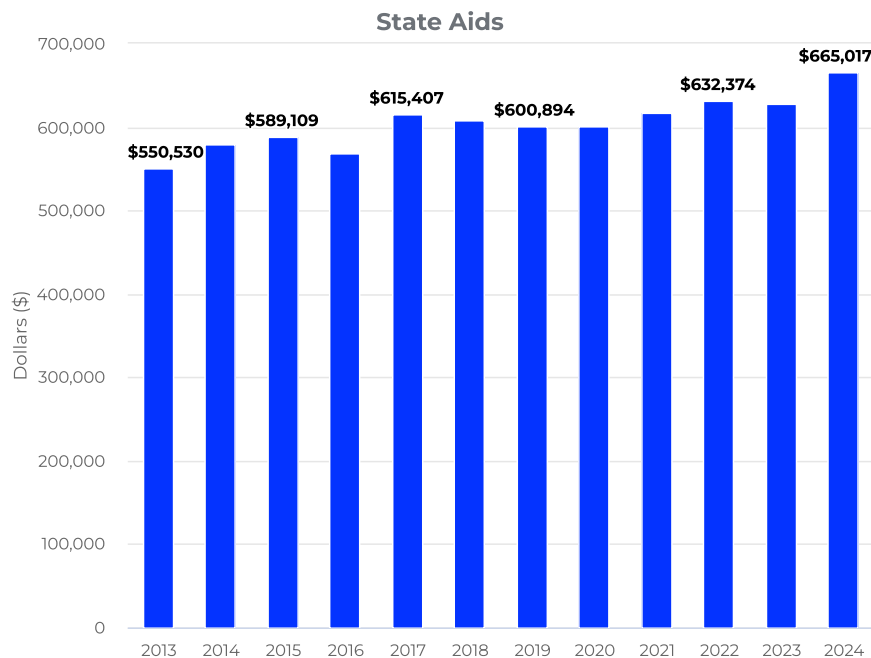
Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2022 and August 31, 2023, the State's Consumer Price Index was 5.4%. Coupled with the Village's net new construction of 0.0%, the Village's "total budget growth limit" is 5.4%. While ERP would allow for an 5.4% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by 0.0% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption. While inflation has created a funding gap between need and ability of nearly \$261,872, the amount of State Shared Revenue and ERP monies allocated to the Village has been increased by 8.4%.

## State of Wisconsin State Aid

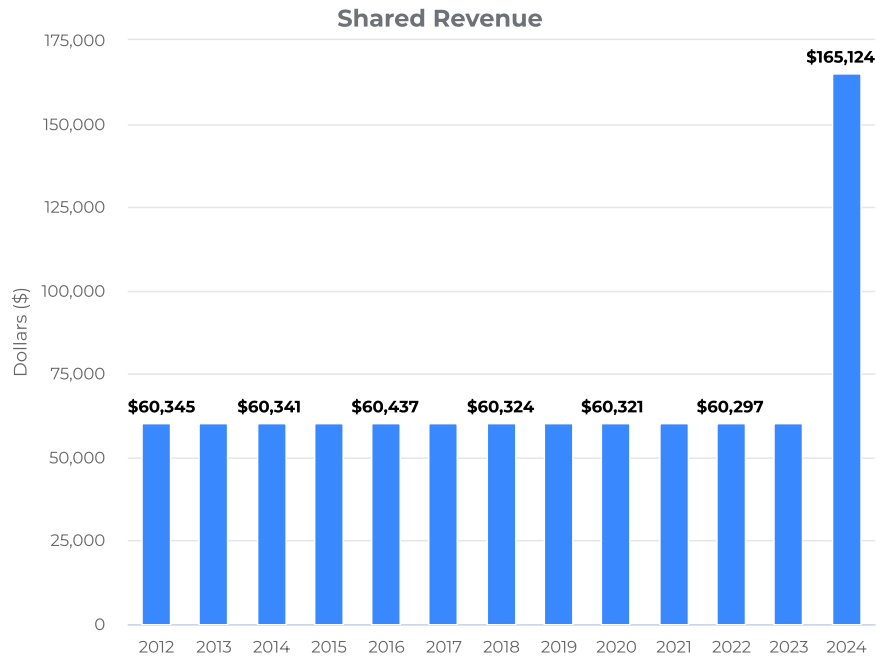
Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- State Transportation Aid is the largest state aid source of general fund revenue at 7.8%. The 2024 anticipated allocation is \$363,265, a 7.3% decrease from 2023.
- The State funding provision for expenditure restraint is \$52,093, a 33.9% decrease from 2023. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for \$165,124 of the Village's revenue until 2024, 173% increase from 2023. These revenues are based on a formula that considers per capita and aidable revenue factors.

In 2024, the Village, like all Wisconsin municipalities, received additional assistance provided by the state government. However, concurrent reductions in both State Shared Revenue and Transportation Aids, have a significant impact on our community as well. Both State Shared Revenue and Transportation Aids have been reduced significantly for the Village. For instance, Bayside has experienced a substantial 32% reduction in State Shared Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Naturally, this diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. The Village will also lose an additional \$20,000 in state transportation aids. The cumulative effect of these reductions has been to decrease our overall revenue increase from the State to less than a \$50,000 increase.



## State Shared Revenue

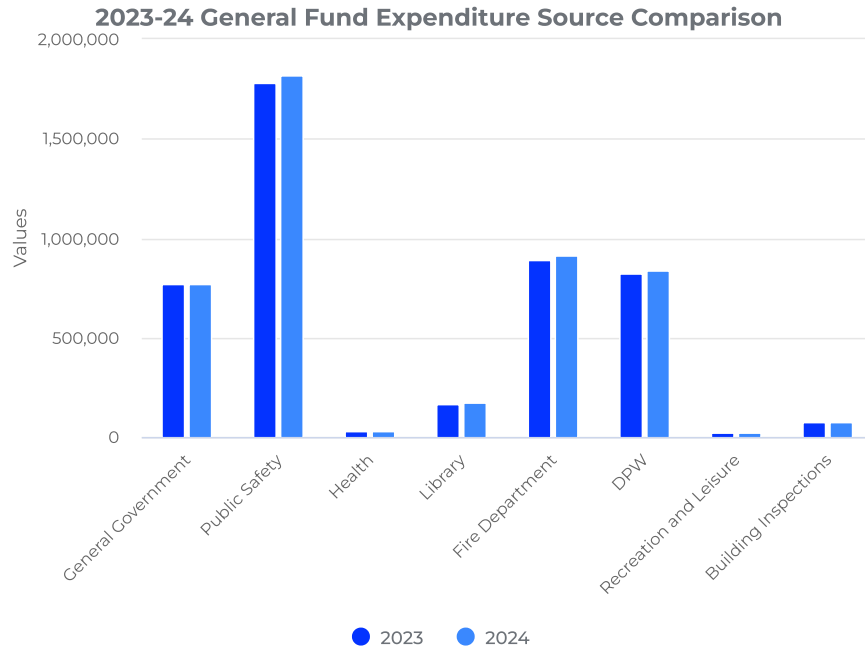


## Other Revenue Sources

Other sources of revenue represent approximately 8.9% 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

A full analysis of expenditure trends are included in the Fiscal Integrity Tab on pages 136-142.



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

Revenues	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Fund	4,554,512	4,549,471	5,212,982	5,187,425	4,644,717	-10.9%
Sewer	944,838	914,998	914,998	976,466	1,007,061	10.1%
Stormwater	1,024,622	676,195	676,195	604,783	636,545	-5.9%
Tax Incremental Financing District #1	18,850	111,000	111,000	25,000	33,217	-70.1%
ARPA	453,634	-	-	-	-	0.0%
Public Safety Communications	2,952,198	2,997,287	2,997,287	2,973,289	3,164,533	5.6%
Long Term Financial	1,076,664	1,099,780	1,099,780	1,087,244	922,649	-16.1%
Capital Improvements	598,898	721,747	838,147	649,909	1,334,622	59.2%
<b>Total</b>	<b>\$11,624,216</b>	<b>\$11,070,478</b>	<b>\$11,850,389</b>	<b>\$11,504,116</b>	<b>\$11,743,344</b>	<b>-0.9%</b>

Expenditures	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Fund	4,472,837	4,564,574	4,716,155	4,391,557	4,644,717	-1.5%
Sewer	1,424,718	1,895,395	1,940,622	1,682,674	1,007,061	-48.1%
Stormwater	1,118,608	676,195	821,012	585,725	636,545	-22.5%
Tax Incremental Financing District #1	88,275	165,000	165,000	165,000	165,000	0.0%
ARPA	453,634	-	-	-	-	0.0%
Public Safety Communications	2,582,164	2,997,287	3,005,959	2,856,036	3,164,533	5.3%
Long Term Financial	999,332	1,047,427	1,047,427	1,047,427	925,713	-11.6%
Capital Improvements	900,457	1,001,872	1,203,710	1,099,459	2,097,038	74.2%
<b>Total</b>	<b>\$12,040,025</b>	<b>\$12,347,750</b>	<b>\$12,899,885</b>	<b>\$11,827,878</b>	<b>\$12,640,607</b>	<b>-2.0%</b>
Revenues - Expenditures	-\$415,809	-\$1,277,272	-\$1,049,496	-\$323,762	-\$897,263	-14.5%

General Fund Revenues	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
Taxes	3,297,806	3,385,764	3,385,764	3,393,096	3,398,272	0.4%
Intergovernmental	776,019	782,477	788,502	765,211	834,335	5.8%
Licenses and Permits	260,388	179,280	460,440	468,955	179,800	-61.0%
Fines and Forfeitures	45,197	45,100	45,100	39,681	40,910	-9.3%
Service Fees	59,348	24,150	86,634	81,879	50,525	-41.7%
Interest/Misc.	115,754	132,700	446,542	438,603	140,875	-68.5%
<b>Total</b>	<b>\$4,554,512</b>	<b>\$4,549,471</b>	<b>\$5,212,982</b>	<b>\$5,187,425</b>	<b>\$4,644,717</b>	<b>-10.9%</b>

General Fund Expenditures	Actual 2022	Adopted 2023	Amended 2023	Estimated 2023	Budget 2024	% Change 23/24
General Government	800,587	771,031	768,561	704,626	770,495	0.3%
Public Safety	1,773,183	1,856,776	1,991,291	1,790,784	1,891,811	-5.0%
Health Department	22,561	30,522	30,522	30,522	33,895	11.1%
Library	160,077	165,773	168,243	168,243	170,279	1.2%
Fire Department	874,313	893,225	893,225	893,225	915,088	2.4%
Public Works	797,236	825,499	842,565	754,959	841,351	-0.1%
Recreation and Leisure	21,275	21,748	21,748	21,748	21,798	0.2%
Other Uses	-	-	-	-	-	0.0%
<b>Total</b>	<b>\$4,554,512</b>	<b>\$4,549,471</b>	<b>\$5,212,982</b>	<b>\$5,187,425</b>	<b>\$4,644,717</b>	<b>-10.9%</b>

Tax Levy	2022	2023	2024
General Fund	3,239,467	3,325,474	3,335,297
Public Safety Communications	303,653	313,023	316,779
Long Term Financial	792,089	819,601	839,601
Capital Improvements	297,755	332,153	387,505
<b>Total</b>	<b>\$4,632,964</b>	<b>\$4,790,251</b>	<b>\$4,879,182</b>

Assessed Valuation-NonTID	2022	2023	2024
Milwaukee County	664,396,700	766,747,000	855,708,300
Ozaukee County	27,872,760	32,424,800	35,724,200
Assessed Valuation	692,269,460	799,171,800	891,432,500
Property Tax Mill Rate	\$6.69	\$5.99	\$5.47

Net New Construction	2022	2023	2024
Percentage Increase	0.445%	0.430%	0.000%
Increase Allowed	\$20,274	\$19,886	\$0
Less Personal Property Aid	-\$1,738	-\$1,738	-\$1,738
NSFD Joint Fire Dept. Adjustment	\$21,163	\$24,662	\$39,236
Debt Service Allowable	\$67,000	\$80,184	\$49,695



## Fund Structure

For 2024, 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/Rescue. 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. The North Shore Library maintains a separate capital fund as well.

It is important to note, the North Shore Library Board maintains the fiduciary responsibility of fund 50 and 60 pursuant to State Statute. The Village serves solely as the fiscal agent through a Memorandum of Understanding.

## Designated and Undesignated Fund Balance

Fund Balances	2020 Actual	2021 Actual	2022 Actual	2023 Estimated	2024 Proposed
<b>General Fund</b>	<b>1,176,184</b>	<b>1,614,328</b>	<b>1,696,003</b>	<b>2,491,871</b>	<b>2,491,871</b>
Designated	-	-	-	-	-
Undesignated	1,176,184	1,614,328	1,696,003	2,491,871	2,491,871
<b>Sanitary Sewer Fund</b>	<b>2,551,269</b>	<b>322,164</b>	<b>1,279,870</b>	<b>573,662</b>	<b>573,662</b>
Designated Unspent Borrowing	-	-	870,371	101,532	101,523
Undesignated	2,551,269	322,164	409,499	472,139	472,139
<b>Stormwater Utility Fund</b>	<b>470,314</b>	<b>524,873</b>	<b>1,504,514</b>	<b>484,987</b>	<b>484,987</b>
Designated Unspent Borrowing	30,000	-	106,685	-	-
Undesignated	440,314	524,873	1,397,829	484,987	484,987
<b>Public Safety Communications Fund</b>	<b>259,634</b>	<b>411,015</b>	<b>781,050</b>	<b>898,303</b>	<b>898,303</b>
Designated	-	-	-	-	-
Undesignated	259,634	411,015	781,050	898,303	898,303
<b>TID #1</b>	<b>-</b>	<b>-</b>	<b>(69,425)</b>	<b>(209,425)</b>	<b>(341,208)</b>
Designated	-	-	(69,425)	(209,425)	(341,208)
Undesignated	-	-	-	-	-
<b>Long Term Financial Service Fund</b>	<b>418,876</b>	<b>540,606</b>	<b>564,630</b>	<b>564,630</b>	<b>601,383</b>
Designated	418,876	540,606	564,630	564,630	601,383
Undesignated	-	-	-	-	-
<b>Police Capital Project Fund</b>	<b>(105,886)</b>	<b>(96,634)</b>	<b>38,886</b>	<b>46,256</b>	<b>46,256</b>
Designated	6,232	6,232	6,232	6,232	6,232
Undesignated	(112,118)	(102,866)	32,654	40,024	40,024
<b>DPW Capital Project Fund</b>	<b>770,186</b>	<b>1,771,751</b>	<b>1,753,067</b>	<b>1,467,740</b>	<b>848,234</b>
Designated-DPW Equipment	155,414	155,414	155,414	400,388	563,704
Designated-Building Fund	159,724	159,724	159,724	244,973	59,973
Designated Unspent Borrowing	-	-	672,359	159,724	159,724
Undesignated	455,048	1,456,613	765,570	822,379	224,557
<b>Admin Services Capital ProjectFund</b>	<b>178,387</b>	<b>192,642</b>	<b>650,062</b>	<b>658,130</b>	<b>583,130</b>
Designated-GASB 45	150,891	150,891	134,891	28,959	-
Undesignated	27,496	41,751	515,171	629,171	583,130
<b>Public Safety Communications Capital Fund</b>	<b>417,971</b>	<b>437,396</b>	<b>605,345</b>	<b>565,682</b>	<b>468,077</b>
Designated	-	-	-	-	-
Undesignated	417,971	437,396	605,345	565,682	468,077

## Long Term Financial Plan Introduction

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

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

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

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

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

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

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

**STRATEGIC VALUES** of Fiscal Integrity, Community Collaboration, Connected Communications, Service Excellence, and Sustainability

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

1. 2024 operating and capital expenditures,
2. State Levy Limits and Expenditure Restraint Program,
3. Revenue and expenditure sources and trends,
4. Current debt service schedules,
5. ICMA Fiscal Analysis,
6. Financial Policies, and
7. Performance Measures

## Long-Term Financial SWOT Analysis

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

### Strengths

- Defined vision, mission, and strategic initiatives.
- Debt service levels and future capacity.
- Historical financial performance and fiscal responsibility.
- Economic indicators, demographics, and location.
- Financial policies.

### Weaknesses

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

### Opportunities

- Utility cost allocations.
- Employee recruitment and retention.
- Seek levy limit cap exemption legislation for public safety consolidated services.
- Utilize special revenue funds to net expenses.
- Shared service arrangements.

### Threats

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

## Long-Term Financial Forecasting

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

- 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 2.5% annual increase in all other expenditures based upon historic Consumer Price Indices (CPI),
- o Applicable and appropriate personnel wage and benefit increases,
- o 0.292% annual property tax levy increase based upon past Department of Revenue municipal levy limits over the past 3 years.
- o Increase in State Shared Revenue identified in the State of Wisconsin Act 12 and Act 19.
- o Utilize debt service exemption to balance general fund.

		2024 Projects	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<b>General Fund</b>	Revenue	\$4,644,717	\$4,774,711	\$4,903,743	\$5,017,851	\$5,125,634
	Expenses	\$4,644,717	\$4,774,711	\$4,903,743	\$5,017,851	\$5,125,634
	Difference	-	-	-	-	-
<b>Dispatch</b>	Revenue	\$3,164,533	\$3,247,516	\$3,332,964	\$3,420,949	\$3,511,550
	Expenses	\$3,164,533	\$3,248,902	\$3,338,858	\$3,408,999	\$3,480,628
	Difference	-	(\$1,386)	(\$5,894)	\$11,950	\$30,922
<b>Stormwater</b>	Revenue	\$636,545	\$649,276	\$662,261	\$675,507	\$689,017
	Expenses	\$636,545	\$653,083	\$668,473	\$682,417	\$696,692
	Difference	-	(\$3,807)	(\$6,212)	(\$6,910)	(\$7,675)
<b>Sanitary Sewer</b>	Revenue	\$1,007,061	\$1,027,202	\$1,047,746	\$1,068,701	\$1,090,075
	Expenses	\$1,007,061	\$1,032,864	\$1,059,333	\$1,084,896	\$1,111,080
	Difference	-	(\$5,662)	(\$11,587)	(\$16,195)	(\$21,005)

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

# Long-Term Financial Considerations by Fund

## Revenue

1. Modify debt service levy calculation method with annual debt service multiplier.
2. Compliance with State Levy Limits and Expenditure Restraint Program.
3. Expansion of tax base through potential redevelopment opportunities.
4. Continued research/application for grant monies.
5. Study future withdrawal from Expenditure Restraint Program.

## General Fund

1. Explore additional service consolidations, and evaluate service and labor delivery models.
2. Seek expanded levy limit legislative exemption for public safety expenses.
3. Assimilate represented and non-represented benefits.

## Stormwater and Sanitary Sewer Utility

1. Utility debt service capacity.
2. Allocation of personnel, equipment, and infrastructure costs to utilities.
3. Review Sanitary Sewer Rate of Return as identified within the 2022 Financial Audit.
4. Reallocate service and program areas within utilities.

## Capital Projects

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

## Public Safety Communications

1. Implement Milwaukee County PSAP grant designation.
2. Seek levy limit cap exemption legislation for public safety consolidated services.
3. Seek additional Communication Center and IT services member agencies.

## Consolidated Services

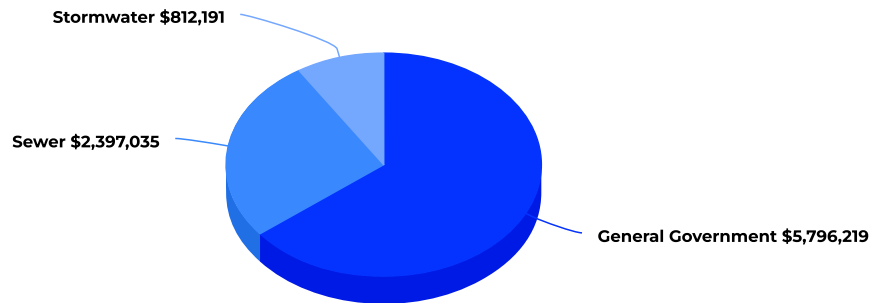
1. Continue utilization of NSFD levy exemption.
2. Continue level NSFD debt service payments.
3. Consider NSFD and Library capital debt service.

The Village had implemented a debt levy stabilization fund to manage enhanced debt service. The debt service levy is budgeted for separately. Post 2005 general obligation debt falls outside State imposed levy limits.

The below chart illustrates the Village's debt service schedule and abatement sources. The below schedule does not include any proposed or future debt service.

Expense Adjusted Debt Schedule												
	Total	General Government				Sewer				Stormwater		
Year	GO Debt P&I	2016 Bonds	2018 Bonds	2021A Bonds	2021B Bonds	2010 Bonds	2018 Bonds	2021A Bonds	2021B Bonds	2018 Bonds	2021A Bonds	2021B Bonds
2024	1,093,477.50	141,750.00	83,347.50	206,980.00	363,172.50	38,150.00	119,475.00	49,775.00	31,160.00	38,842.50	20,825.00	12,380.00
2025	1,120,292.50	139,050.00	96,322.50	161,730.00	356,972.50	36,890.00	116,325.00	119,025.00	35,660.00	37,942.50	20,375.00	12,180.00
2026	1,095,882.50	136,350.00	94,072.50	162,680.00	345,772.50	35,630.00	113,175.00	116,175.00	30,060.00	37,042.50	24,925.00	11,980.00
2027	948,202.50		96,747.50	198,480.00	339,672.50		114,950.00	108,325.00	29,560.00	36,142.50	24,325.00	11,780.00
2028	881,227.50		99,272.50	148,080.00	328,572.50		111,650.00	105,625.00	29,060.00	35,242.50	23,725.00	11,580.00
2029	752,427.50		86,872.50	144,030.00	317,572.50			117,925.00	28,560.00	34,342.50	23,125.00	11,380.00
2030	752,602.50		89,547.50	146,330.00	311,672.50			115,825.00	28,060.00	33,442.50	27,725.00	11,180.00
2031	654,968.75		92,008.75	149,510.00	201,510.00			119,460.00	27,560.00	32,520.00	32,400.00	11,005.00
2032	533,403.75		89,331.25	82,480.00	192,995.00			87,920.00	27,122.50	31,575.00	21,980.00	15,820.00
2033	507,685.00		96,496.25	81,240.00	159,387.50			86,680.00	26,660.00	35,551.25	21,670.00	15,527.50
2034	189,182.50				56,210.00			85,440.00	26,172.50		21,360.00	10,220.00
2035	135,810.00							84,120.00	30,660.00		21,030.00	
2036	103,500.00							82,800.00			20,700.00	
2037	101,750.00							81,400.00			20,350.00	

Debt by Fund





# Long-Term Financial Levy Limit Projections

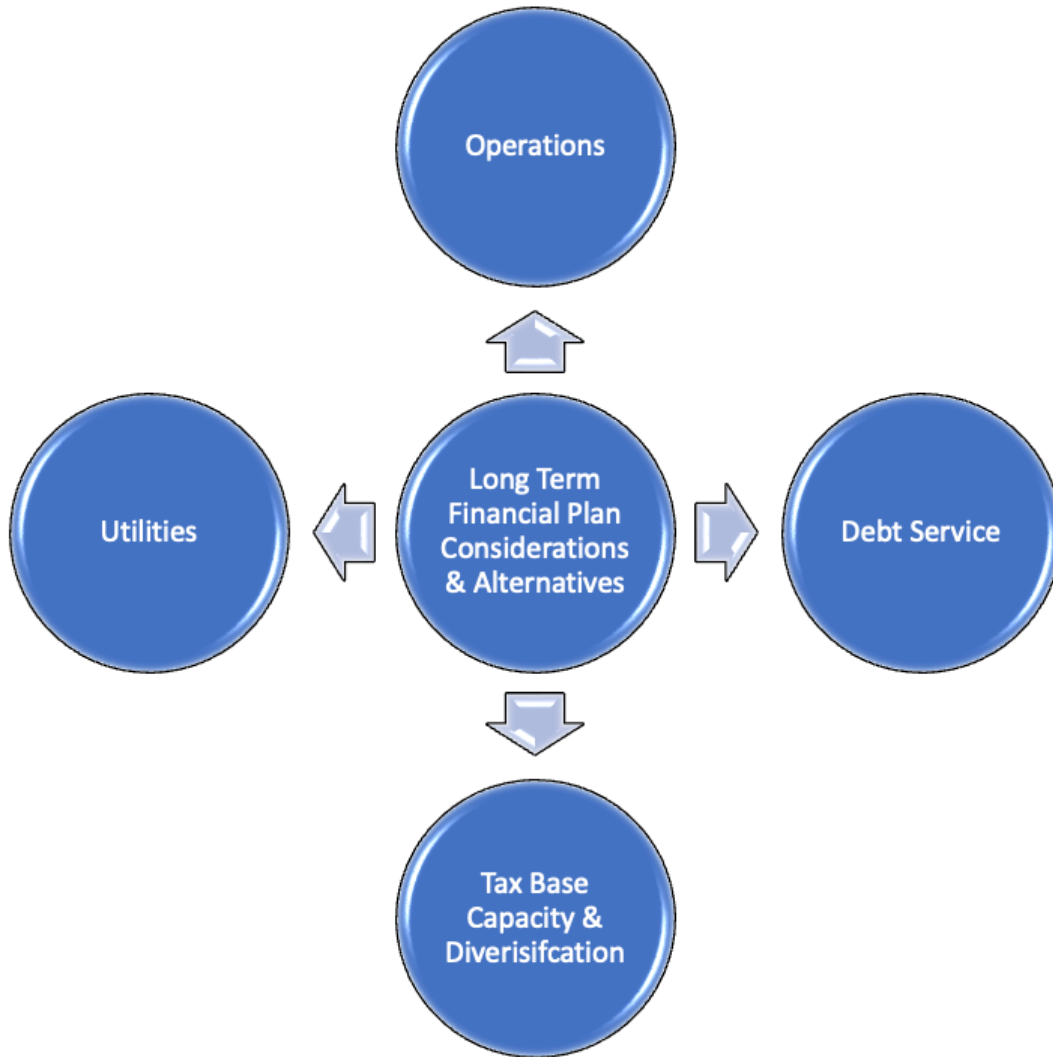
State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. The Village has an overall property tax levy is \$4,879,182. From 2018 to 2023, the overall property tax levy has increased \$2375,549 or 8.34% while the Consumer Price Index has increased 8.32%. In the last 10 years, property taxes have increased by 11.58% while the Consumer Price Index has increased by 31.74%.

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

	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
Allowable Levy Limit	\$4,792,251	\$4,879,182	\$4,966,113	\$5,053,044	\$5,140,000
Increase from previous year	\$276,432	\$276,989	\$287,961	\$293,931	\$294,917
<b>Levy Limit Breakdown</b>					
<b>Section A</b>					
1 Actual levy limit including tax increment	\$4,688,781	\$4,775,712	\$4,862,643	\$4,949,574	\$5,036,515
2 Include prior year levy for unincorporated expenses related to emergency	\$0	\$0	\$0	\$0	\$0
3 Include levy for new general obligation debt authorized after July 1, 2020	\$17,089	\$17,470	\$17,851	\$18,232	\$18,613
4 Adjusted actual levy limit (lines 1 & 3)	\$4,688,781	\$4,844,149	\$4,944,149	\$5,036,574	\$5,149,128
5 Growth plus terminated 70%	\$4,688,781	\$4,844,149	\$4,944,149	\$5,036,574	\$5,149,128
6 Net new construction % plus terminated 70% applied to actual levy	\$4,688,781	\$4,844,149	\$4,944,149	\$5,036,574	\$5,149,128
7 Levy limit before adjustments (greater of line 4 or line 6)	\$4,688,781	\$4,844,149	\$4,944,149	\$5,036,574	\$5,149,128
8 Levy limit before adjustments less personal property tax	\$4,671,847	\$4,827,215	\$4,927,215	\$5,019,643	\$5,132,197
9 Personal Property Tax	\$16,934	\$16,934	\$16,934	\$16,931	\$16,931
10 Total adjustments (from line 8, line 9)	\$16,934	\$16,934	\$16,934	\$16,931	\$16,931
11 Allowable Levy Limit of lines 7 & 10	\$4,705,251	\$4,879,182	\$4,966,113	\$5,053,044	\$5,149,128
12 Higher levy approved by Special Resolution at a special meeting of town trustees					
<b>Section B - Adjustment for Previous Years Allowed Levy</b>					
1 Previous allowable levy	\$4,688,781	\$4,775,712	\$4,862,643	\$4,949,574	\$5,036,515
2 Previous years actual	\$4,688,781	\$4,814,188	\$4,891,119	\$4,968,050	\$5,045,016
3 Previous years allowed (line 1 minus line 2)	\$0	\$61,524	\$71,524	\$81,524	\$91,524
4 Previous actual (line 2)	\$4,688,781	\$4,814,188	\$4,891,119	\$4,968,050	\$5,045,016
5 Allowable increase (line 3 multiplied by line 4)	\$0	\$61,524	\$71,524	\$81,524	\$91,524
<b>Section C</b>					
6 Total allowed percentage	0%	0%	0%	0%	0%
7 Previous years actual levy due to collection factor	\$4,671,847	\$4,827,215	\$4,927,215	\$5,019,643	\$5,132,197
8 Allowable increase (line 6 multiplied by line 7)	\$0	\$0	\$0	\$0	\$0
<b>Section D - adjustments to allowable levy</b>					
A Increase for unpaid levy from previous year	\$13,000				
B Increase in debt service levy as compared to prior debt service levy for debt authorized prior to July 1, 2020					
C Increase in debt service as compared to previous years debt service levy for debt authorized prior to July 1, 2020	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
D Increase for restricted taxes					
E Debt service levy for general debt authorized after July 1, 2020	\$17,089.00	\$17,470.00	\$17,851.00	\$18,232.00	\$18,613.00
F Increase in levy approved by referendum					
G Amount added to levy unincorporated expenses related to an emergency					
H Increase/Decrease in costs associated with an intergovernmental cooperation agreement					
I Adjustment to levy for increase in charges assessed by a joint fire department	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00
J Adjustment to levy for transfer of services to other governmental units					
K Adjustment to levy for transfer of services from other governmental units					
L Adjustment for acquisition of land					
M Adjustment for acquisition of land from a town					
N Levy adjustment for taxes revenue bond issued before July 1, 2020					
O Levy for abatement for debt structure bond issued or special assessment bond					
P Increase in levy for abatement in general fund due to loss of revenue from sale of water					
Q Adjustment to levy for adoption of a new fee or fee increase for selected services					
R Funded by levy in 2023					
S Increase for unpaid levy levy forwarded from prior years (line C, line B)	\$0	\$0	\$0	\$0	\$0
T Total adjustments	\$16,934.00	\$16,934.00	\$16,934.00	\$16,931.00	\$16,931.00

## 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.



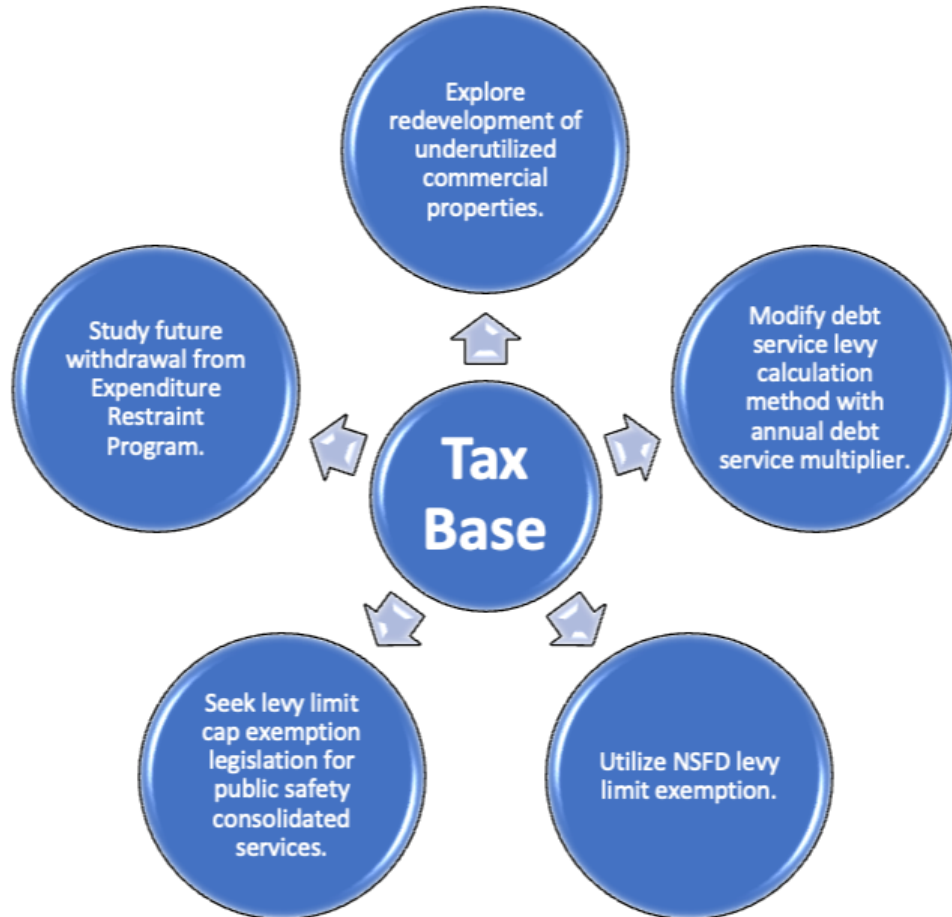
## Operations

1. Explore additional service consolidations, evaluate service and labor delivery models.
2. Evaluate staffing and labor allocation models.
3. Continued research and application for grant monies.
4. Employee recruitment and retention.
5. Seek additional Communication Center member agencies.



### Tax Base Capacity and Diversification

1. Explore redevelopment of underutilized commercial properties.
2. Modify debt service levy calculation method with annual debt service multiplier.
3. Utilize NSFD levy limit exemption.
4. Seek levy limit cap exemption legislation for public safety consolidated services.
5. Study future withdrawal from Expenditure Restraint Program.



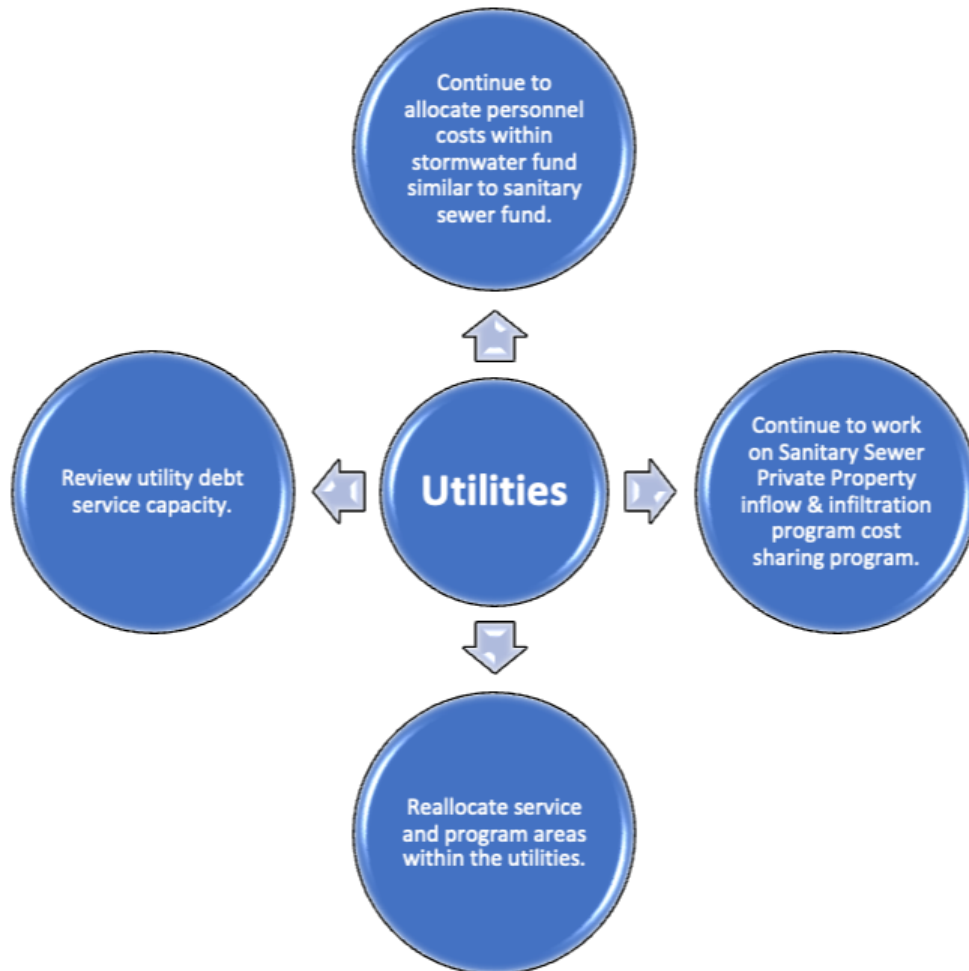
## Debt Service

1. Implement long-term capital and infrastructure projects plan in 2024 through 2029.
  - a. Fund roads, equipment, sewer, stormwater and dispatch projects.
  - b. Reduce debt service levels from current levels.
2. Continue NSFD debt service payments.
3. Consider NSFD, BCC, Equipment, and capital debt service.
4. Capitalize new technology equipment procurement.
5. Joint equipment purchasing.
6. Defer capital infrastructure projects.



## Utilities

1. Continue to allocate personnel costs within stormwater fund similar to sanitary sewer fund.
2. Continue to work on Sanitary Sewer Private Property inflow & infiltration program cost sharing program.
3. Reallocate service and program areas within the utilities.
4. Review utility debt service capacity.



# 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 Director of Administrative Services 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 Director of Administrative Services, 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 Director of Administrative Services 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 Director of Administrative Services 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 40% 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, 40% 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 40% 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 Administrative 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 Director of Administrative Services.

## **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.

- o 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/Rescue, 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 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 Election Supplies:** Expenses related to the administration and operation of elections.

**51400 Longevity:** Expenses related to payment to employees for tenure with the Village.

**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.

**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 administrative operations.

**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 the 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.

**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 GASB 45/Accured Benefit Obligations:** 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.

**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.

**56240 2021 A General Obligation:** Expenses related to General Obligation Bond from 2021 borrowing.

**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 Principal Redemption on Bond:** 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.

**56240 2021 B General Obligation:** Expenses related to General Obligation Bond from 2021 borrowing.

**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.

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# **PERFORMANCE OVERVIEW**

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## 2023 Accomplishments

The Village had a strong 2023 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 2023 include:

- Developed and hosted the inaugural Bayside Citizens Academy
- Awarded \$1,075,587.87 in grants
- Completed the removal of all Village right-of-way ash trees
- The solar array installed on the DPW building has produced 332 Mega Watt Hours as well as the equivalent of planting 3,879 trees and has saved 513,364 pounds of carbon dioxide emissions
- Completed the Sequoia Drive, Duchess Court, Jonathan Lane, and Apple Blossom Lane stormwater and road reconstruction project
- Developed 2024-2029 long-term financial plan
- 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
- Achieved 55 second dispatch call handling time
- Cleaned 23,361 feet of sanitary sewer main
- Replaced 38 driveway culverts
- Completed 147 special pick-ups
- Hosted 4th of July Parade, Fall Fest, Recycling Days, Clean Up Day, PetNight, myCrew Night, myBlue Night, and Drug Take Back Day
- Supported 61,205 website visitors
- Achieved a 68% open rate on the Bayside Buzz
- Collected 1,273 tons of garbage, and 446 tons of recycling
- Received Tree City USA, Bird City USA, and Monarch City USA designation
- Collected 487 pounds of prescription drugs
- Initiated 194 myBlue contacts
- Managed 2,517 Access Bayside requests
- Acknowledged Access Bayside requests within .3 days, on average
- Completed Access Bayside requests, within 2 days, on average

# 2023 Fiscal Integrity Goals

## Goal 1: Sound Financial Management – 100%

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

- Excellence in Budgeting Award was received for the 16<sup>th</sup> consecutive year. Annual Comprehensive Financial Reporting award received.

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

- The 2023 audit was completed with no new material weaknesses.

**100%** – Develop 2024-2029 long-term financial plan.

- The Plan is included within this budget.

## Goal 2: Financial Stability – 83.33%

**100%** – Identify \$300,000 in new revenue sources, operational savings, collaboration, grants, etc.

- Over \$1,075,500 in grant dollars have been awarded and the Bayside Communications Center has received the PSAP designation.

**75%** – Scan and mitigate economic impacts, such as inflation, supply chain, pandemic impacts, etc.

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

**75%** – Administer 2023 Budget and develop 2024 Budget.

- This is an ongoing goal throughout the year.

## Goal 3: Collaborative Service Enhancements – 83.33%

**75%** – Develop support coalition for joint public safety communication levy limit exemption.

- Communication is in progress and State legislation was introduced by Representative Andraca.

**100%** – Implement new technological service contracts with the villages of Brown Deer and Shorewood.

- Both Brown Deer and Shorewood have been onboarded.

**75%** – Administer Village responsibilities related to new Bayside Middle School construction and redevelopment opportunities.

- Both Bayside Middle School and Building C are under construction and permitting and inspections are ongoing.



## 2023 Community Collaboration Goals

### Goal 1: Neighborhood Stability - 83.33%

**100%** – Administer public and private property Adopt-A-Tree program and conduct right-of-way tree trimming projects.

- 46 trees have been planted and right-of-way trimming north of Fairy Chasm has been completed.

**75%** – Conduct, at minimum, one myBlue Neighborhood meeting in each sector.

- Sector Officers have hosted events such as PetPatrol Night, myBlue Night Out, Basketball, Kickball, Pumpking Carving, myBlue Trading Card Program, and other Sector Officers have planned events.

**75%** – Enhance proactive community standards and code enforcement.

- Staff has addressed 205 code enforcement issues year-to-date.

### Goal 2: Community Enrichment – 100%

**100%** – Develop Citizens Academy Program.

- Successful program completed in Winter of 2023 with 12 graduates of the inaugural program.

**100%** – Implement two new community events or programs.

- myCrew Night Out, PetPatrol Night, Basketball, Kickball, and Pumpking Carving were hosted.

**100%** – Enhance active and passive recreational opportunities at Ellsworth Park.

- Facility rentals, primarily tennis and pickleball courts, have increased over 500% year-to-date.

### Goal 3: Cooperative Partnerships – 66.66%

**100%** – Collaborate with Schlitz Audubon Nature Center on Emerald Ash Borer mitigation.

- The Audubon Center is actively working on ash tree removal and planting new trees while the Village right-of-way near the Center has been cleared of diseased trees.

**25%** – Coordinate with Wisconsin DOT on I-43 reconstruction project.

- This project is ongoing through 2026.

**75%** – Implement crosswalk safety initiatives through Transportation Alternatives Program (TAP) grant.

- Paperwork has been submitted to the State to review. After the review, equipment will be ordered and installation will be scheduled.

# 2023 Connected Communication Goals

## Goal 1: Public Outreach – 83.33%

75% – Enhance department ride-along/sit-along programs, providing virtual alternatives.

- Police Department ride-alongs and BCC sit-alongs are taking place among departments.

75% – Develop Bayside Communications Center branding and community engagement program.

- BCC has attended events throughout North Shore communities, such as middle school education, community events, and business outreach, and utilized new branding materials.

100% – Develop mobile accessible capital project webpages.

- Webpages are in use and project descriptions with QR codes are deployed at each project site.

## Goal 2: Digital Services – 75%

75% – Implement integrated payment system into Access Bayside.

- Polimorphic product development team is further developing product for Village use.

100% – Develop service user surveys to measure department and operational performance.

- SeeClickFix surveys have been implemented.

50% – Integrate myBlue and myCrew collaboration.

- myCrew and myBlue staff have been assigned to sectors and coordinate on issues within each sector.

## Goal 3: Residential Resources – 83.33%

100% – Develop green infrastructure guide for residential and commercial properties.

- Guide has been developed and published on Village website.

100% – Produce GFOA popular annual financial report (PAFR).

- Document has been submitted to GFOA for review.

50% – Create communication and engagement plan.

- Plans created for campaigns throughout year such as tax season, assessments, plastic bag campaign, and others were developed throughout 2023.





## **2023 Service Excellence Goals**

### **Goal 1: Performance Management - 87.5%**

**N/A%** – Receive ICMA Certificate of Excellence in Performance Management.

- Program not available.

**100%** – Maintain monthly departmental performance dashboards.

- Reports are completed monthly and published for Village Board review and approval.

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

- Speed feedback signs are being utilized to educate staff and public on traffic volume and speed.

### **Goal 2: Innovative Advancement – 75%**

**100%** – Examine implementation of Next Generation 911 services for BCC.

- Next Generation 911 services are in progress with assessment complete and timeline established..

**75%** – Implement technological and security enhancements and upgrades.

- Additional multi-factor authentication protocols have been installed.

**50%** – Expand Geographic Information System program.

- Contract has been executed and GIS enhancements have been identified and are in progress.

### **Goal 3: Employee Development – 83.33%**

**75%** – Identify and train staff leadership through formal leadership programs.

- Staff are attending training.

**75%** – Develop employee recognition program.

- Policy development in progress.

**100%** – Implement, communicate, and strengthen core employee values.

- Values are posted in each facility and shared through online communications and employee newsletter.

## **2023 Sustainable Resilience Goals**

### **Goal 1: Environmental Infrastructure - 83.33%**

**50%** – Implement MMSD Private Property Inflow and Investigation Pilot Project.

- Investigation complete, construction documents are being prepared with anticipated project start in 2024.

**100%** – Oversee MMSD Brown Deer Road Sanitary Sewer enhancement project.

- Project complete.

**100%** – Develop recommendations for east side sanitary sewer relief system project and Brown Deer Road sewer reconfiguration study.

- Both projects have been completed.

### **Goal 2: Stormwater Mitigation – 83.33%**

**100%** – Implement 2023 street and stormwater management capital projects.

- Project is complete.

**100%** – Support landscaping techniques which filter stormwater runoff, encourage infiltration, and/or enhance groundwater recharge.

- Green infrastructure guide is completed and published; DPW has completed the ditching project; and communication with residents is ongoing.

**50%** – Conduct public tree inventory and update urban forestry management plan.

- Grant not awarded in 2023. Wisconsin DNR Urban Forestry Grant applied for for 2024.

### **Goal 3: Green Stewardship – 75%**

**100%** – Promote green practices and infrastructure, encouraging implementation of sustainable, energy efficient, stormwater management resilient solutions.

- The Adopt-A-Drain program and green swale project were launched.

**100%** – Explore codifying the Village's commitment to sustainability and resiliency through waste reduction, energy efficiency, and climate adaptation.

- The recommended municipal code updates from MS4 permit audit were approved in 2023.

**25%** – Implement Bayside Lower Emission Initiative project.

- Staff continues to work with the State of Wisconsin on process and procurement of supplies for project.

## Strategic Initiatives

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.

**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.

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

# Village of Bayside

## 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 stability.

- Sound Management
- Financial Stability
- Collaborative Service Enhancements

### SERVICE EXCELLENCE

Provide solution-based innovative services.

- Performance Management
- Innovative Advancement
- Employee Development

### COMMUNITY COLLABORATION

Maintain equitable, diverse, and inclusive community partnerships.

- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

### SUSTAINABLE RESILIENCE

Provide environmental stewardship and promote future resilience.

- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

### CONNECTED COMMUNICATION

Provide proactive, reliable, and transparent communications.

- Public Outreach
- Digital Marketing
- Customer Service

## CORE VALUES

### INTEGRITY

Uphold the highest work ethic  
Be open, honest, and accountable  
Demonstrate fiscal responsibility

### INNOVATION

Encourage creativity  
Promote continuous improvement  
Build on successes and failures

### COLLABORATION

Foster teamwork  
Seek consensus  
Communicate openly and positively



### RESPECT

Honor diverse views and background  
Empower people to do their best  
Treat everyone fairly

### EXCELLENCE

Provide outstanding service  
Lead by example  
Support professional development

### CELEBRATION

Recognize accomplishments  
Create an enjoyable workplace  
Balance family and work

## 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.

The Village's performance measurement program has historically 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. ICMA is currently reimagining and enhancing the program; nonetheless the Village continues its efforts to measure, evaluate and enhance service delivery.

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

Certificates of Excellence are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, use dashboards, conduct and report customer service surveys, and share their knowledge with other local governments through presentations, site visits, and other networking activities. Bayside is among approximately 25 jurisdictions receiving the Certificate of Excellence, and one of approximately 60 recognized overall. This 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 2023 is \$499,528.
- The Village meets its general fund balance policy of 30%.
- The Village experiences an average of 42 crimes per year.
- The Bayside Communications Center processes over 100,000 call per year.
- 6.3% 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 68.6% for family and 64.9% for single.
- The Village's workers comp mod factor will be .81 in 2024.
- The Village website is visited an average of 52,000 times per year which is above our target of 40,000.
- Crews spend an average of 1,200 hours collecting loose and bagged yard waste.
- Approximately 170 garbage special pick-ups are conducted each year.
- DPW collected approximately 1,273 tons of garbage and 446 tons of recycling in 2022.
- The leaf vacuum is used for an average of 355 hours of collection each year.
- DPW crews spend an average of 450 hours removing snow and ice.
- Crews clean over 26,000 feet of sanitary sewer each year.
- Roughly 775 building permits will be issued in 2023.

# 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 \$1,075,587.87 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%	<span style="color: green;">■</span>	Increase
Expenditures	Budget Variance	-.05%	-2%	<span style="color: green;">■</span>	Decrease
Monthly Finances	Completion Date (Days)	7 days	5	<span style="color: green;">■</span>	Maintain
Annual Audit	Material Weakness	≤ 2	1	<span style="color: green;">■</span>	Maintain
Bond Rating	Maintain Aa2	Aa2	Aa2	<span style="color: green;">■</span>	Maintain
Fund Balance	Policy Adherence	30%	30%	<span style="color: green;">■</span>	Maintain
Grant Dollars Awarded	Awards Secured	\$300,000	\$1,075,587.87	<span style="color: green;">■</span>	Maintain
GFOA Award	Awards Received	Yes	Yes	<span style="color: green;">■</span>	Maintain
CAFR Award	Awards Received	Yes	Yes	<span style="color: green;">■</span>	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 2013 and 2023, the property tax levy has increased 9.55%. 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.



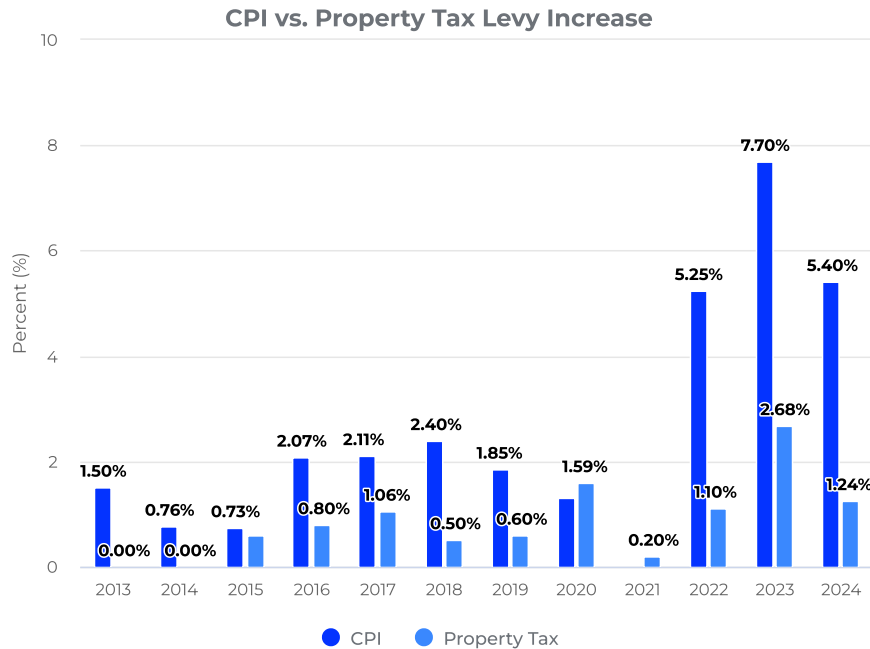


## CPI vs. Property Tax Levy Increase

**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 2013, the overall property tax levy has increased 9.55% while the Consumer Price Index has increased by 31.74%.

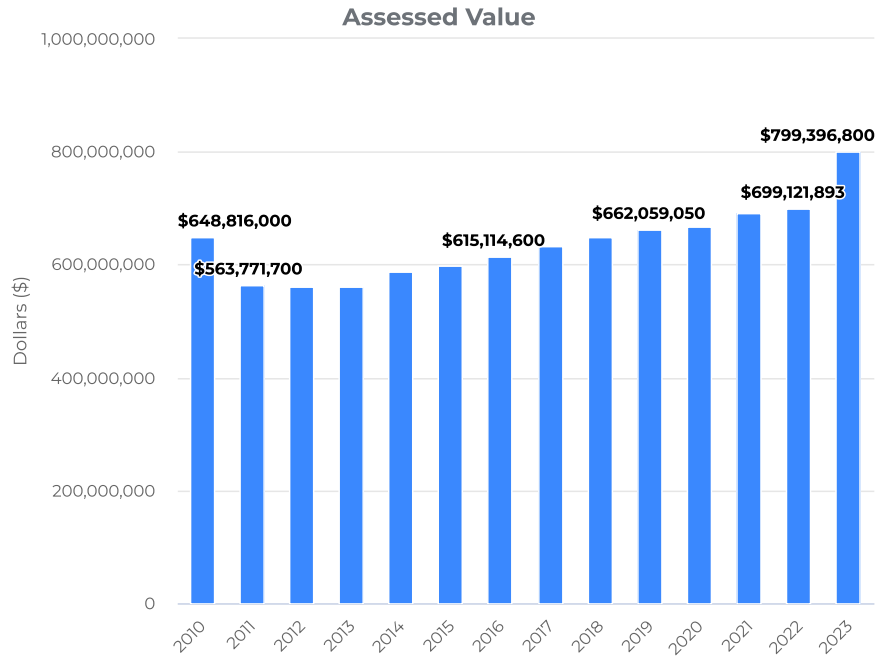


# Assessed Value

**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 2023, assessed value increased by 27%. At the lowest point in 2013, total assessed value had decreased by 13.1%.

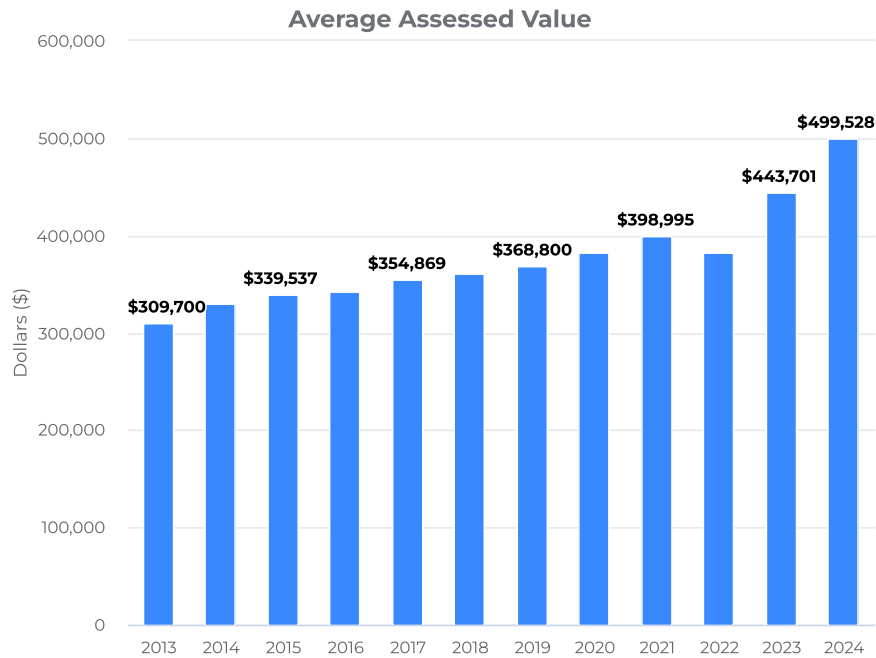


## Average Assessed Value

**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 \$499,528 in 2024.

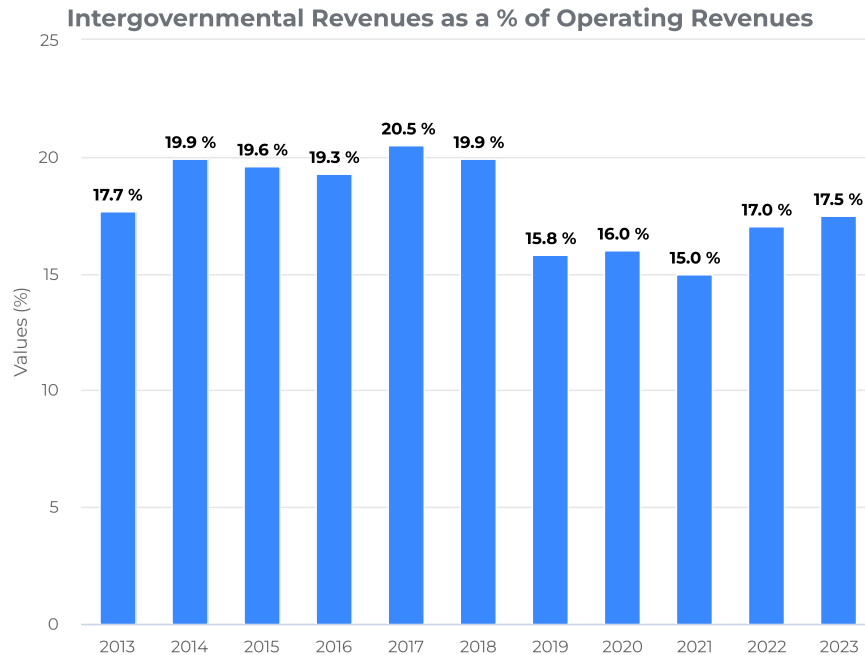


# Intergovernmental Revenues as a % of Operating Revenues

**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:** During the study period, intergovernmental revenues were, on average, 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.

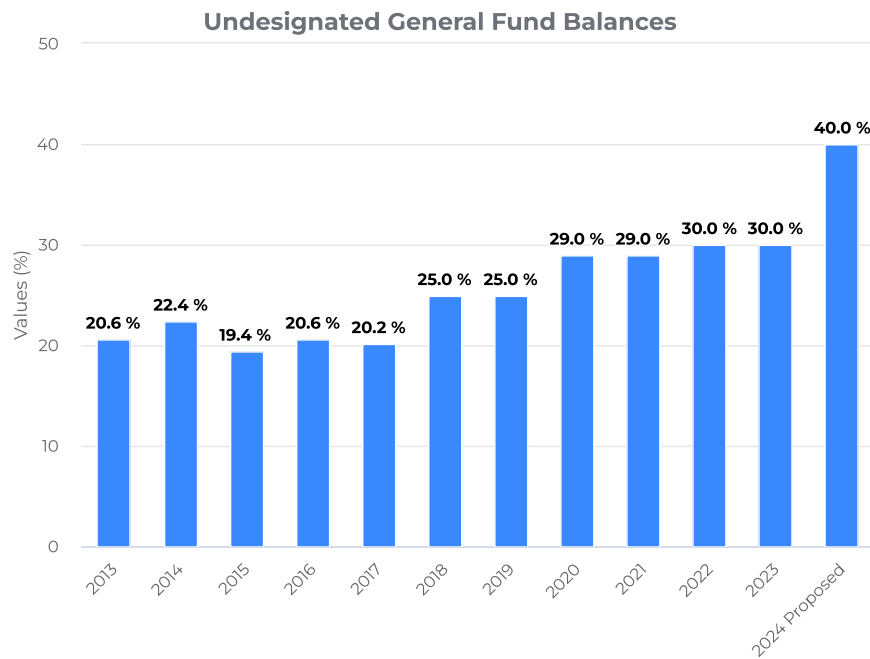


# Undesignated General Fund Balances

**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% (2023). This policy sets a goal of maintaining a fund balance of at minimum, 40%, of budgeted general fund appropriations. In addition, amounts over the specified General Fund Balance are allocated to the Debt Levy Stabilization Account, GASB 45/OPEB Designated Account, DPW Equipment Reserve Fund, Future Building Projects Fund, and Administrative Services Capital Fund.

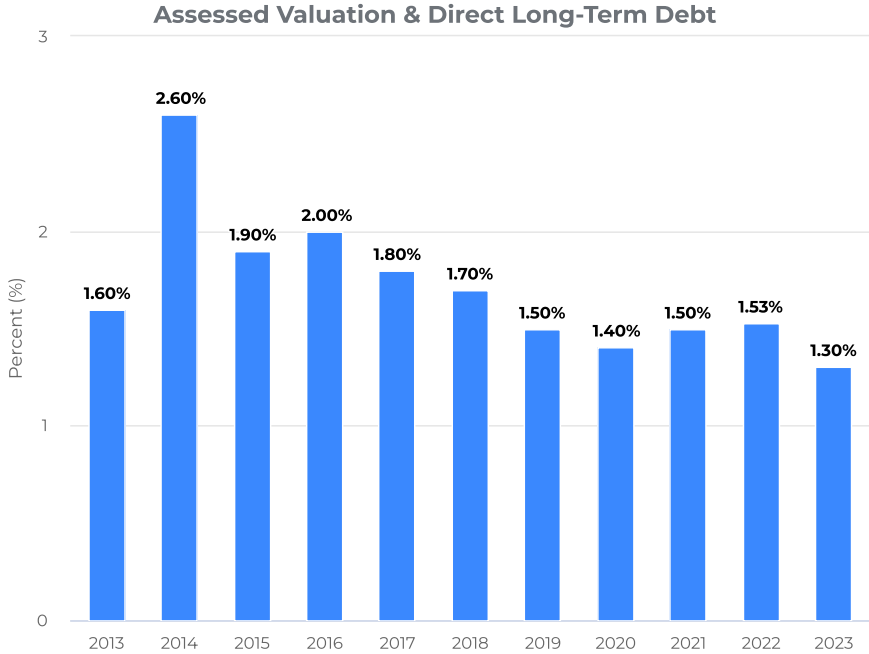


# Assessed Valuation & Direct Long-Term Debt

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

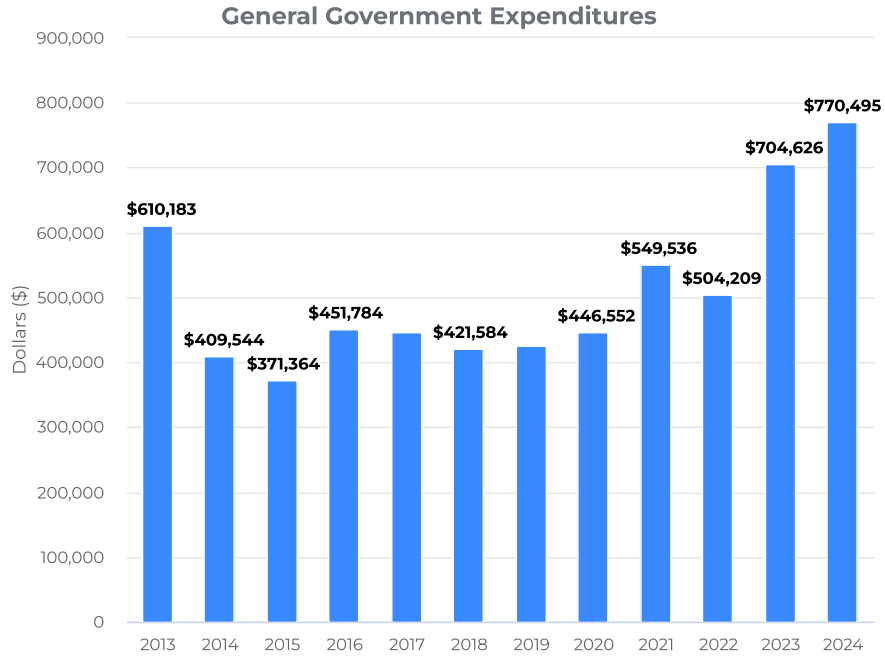
**Description:** "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).

**Analysis:** The Village's net direct bonded-long term debt as a percentage of assessed valuation has been decreasing since 2014. The range is between 1.4% and 2.6% with 2023 at 1.3%. State Laws allows for up to 5.0%. Overall, this indicator is strong for the Village.



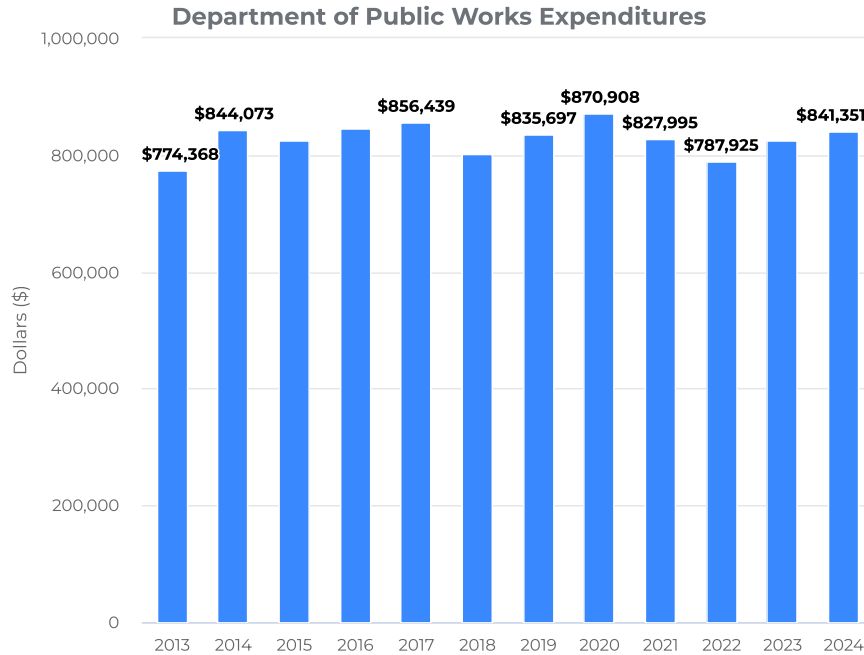
# General Government Expenditures

**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, legal expenses, and contingency were combined into general government in 2023.



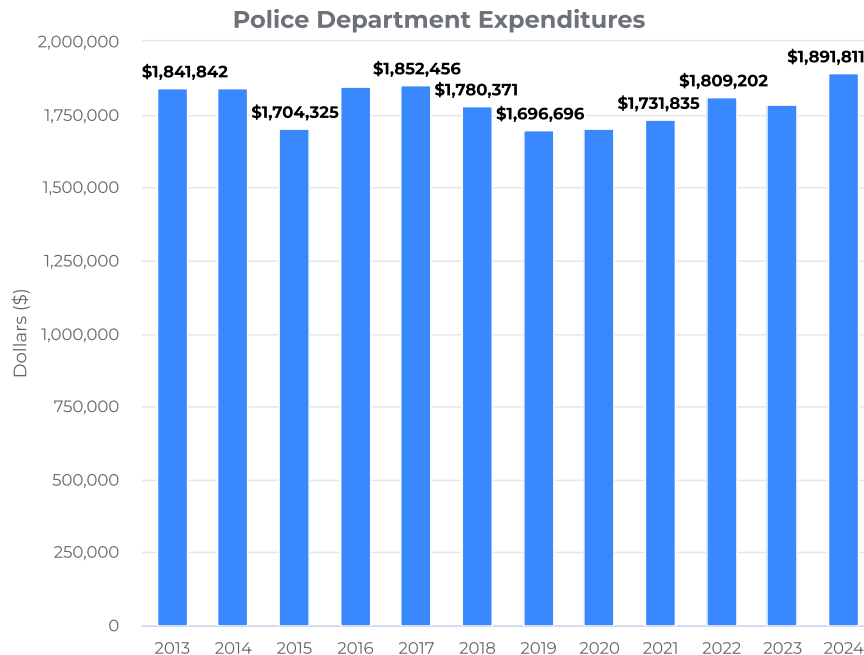
## Department of Public Works Expenditures

**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

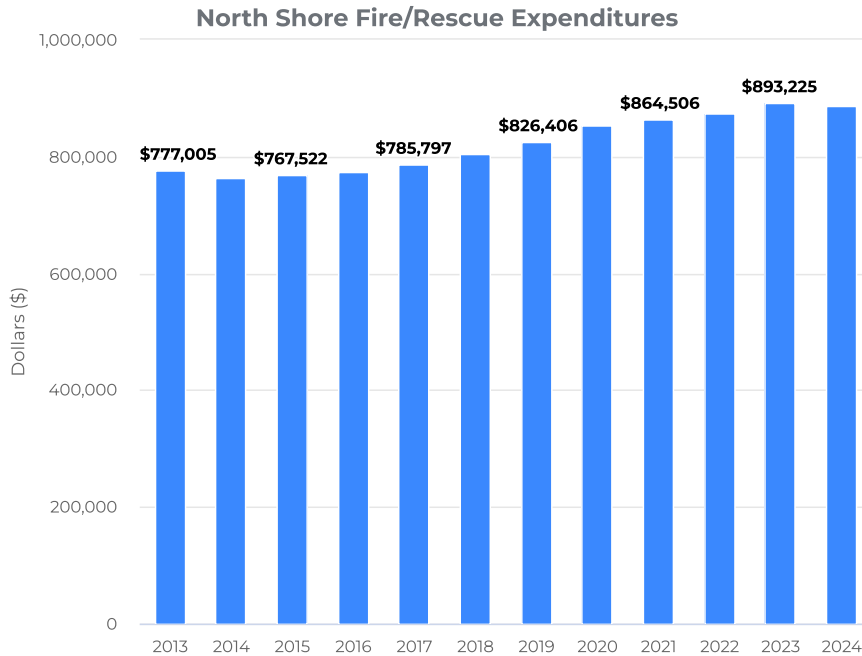
**Description:** The Police Department serves and protects the community. They enforce the laws, oversee the community, and occasionally perform road closures, if necessary. The services provided by the Police Department are around the clock.





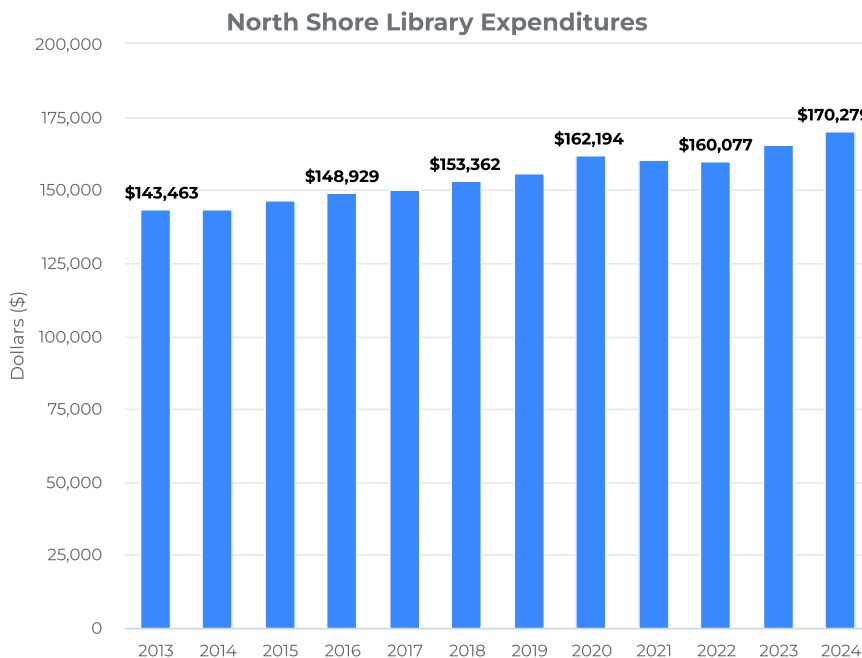
## North Shore Fire/Rescue Expenditures

**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.



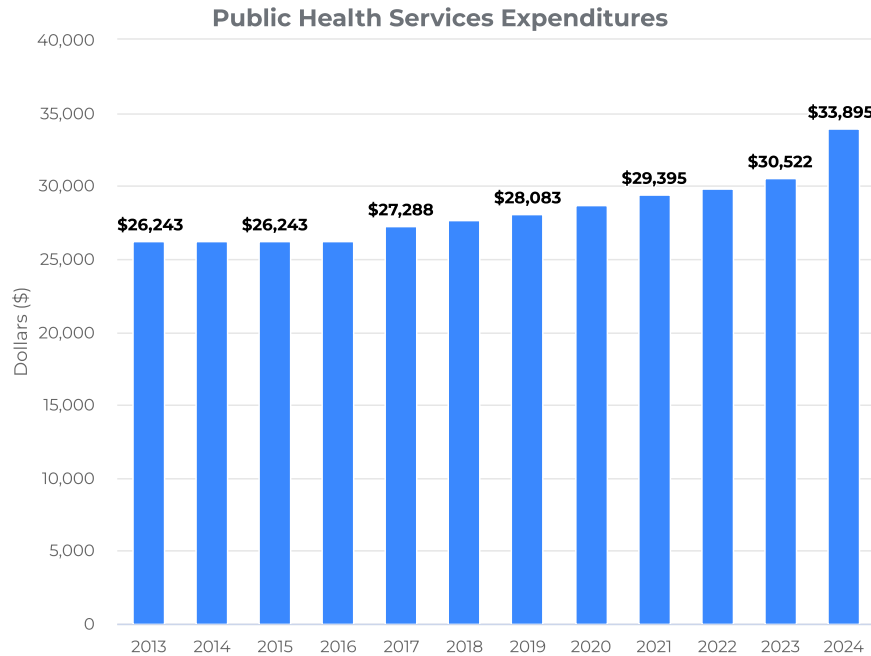
## North Shore Library Expenditures

**Description:** Started at Stormonth School in Fox Point, the Library moved to Glendale and opened in 1986. The North Shore Library 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.



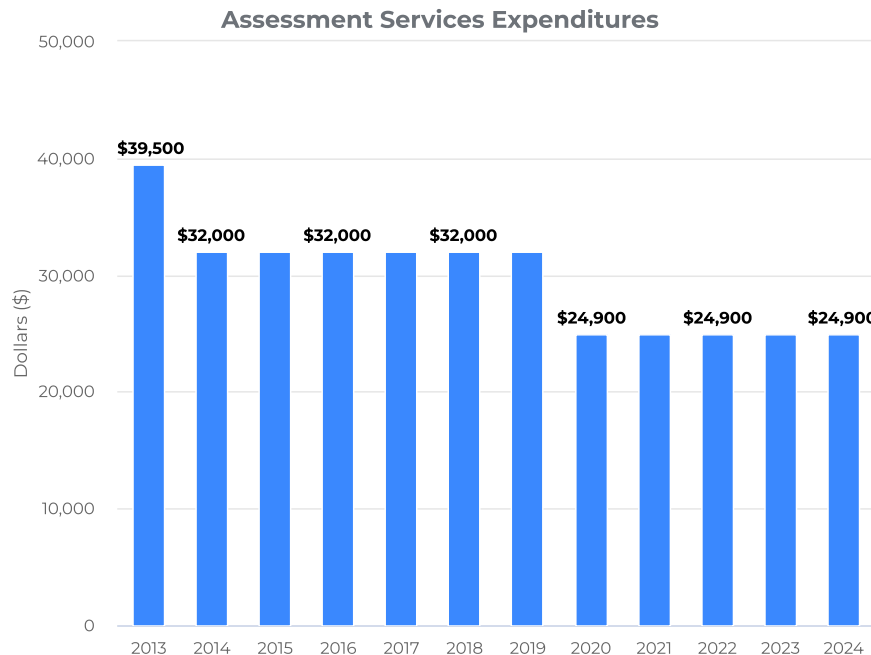
## Public Health Services Expenditures

**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 and seniors.



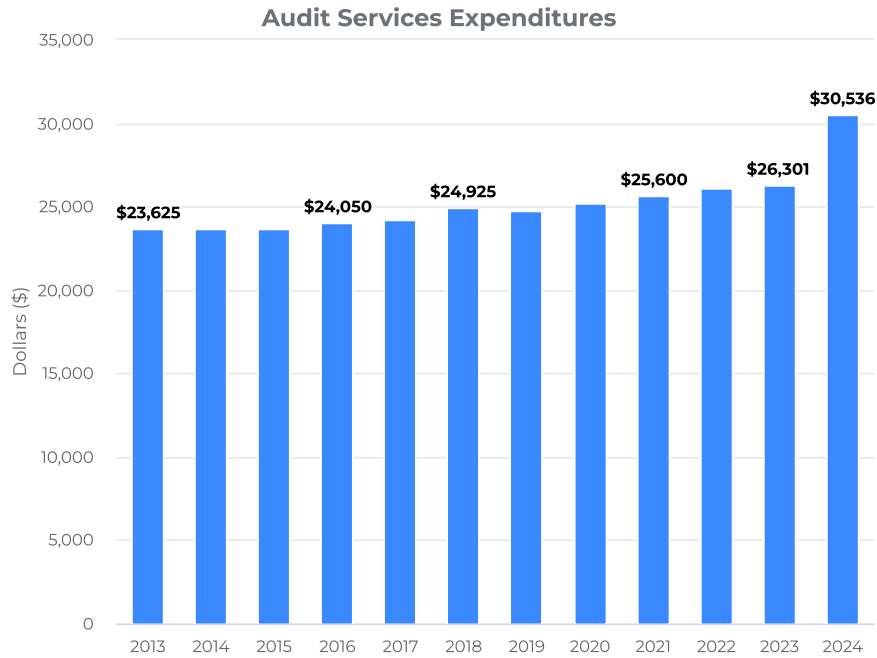
## Assessment Services Expenditures

**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.



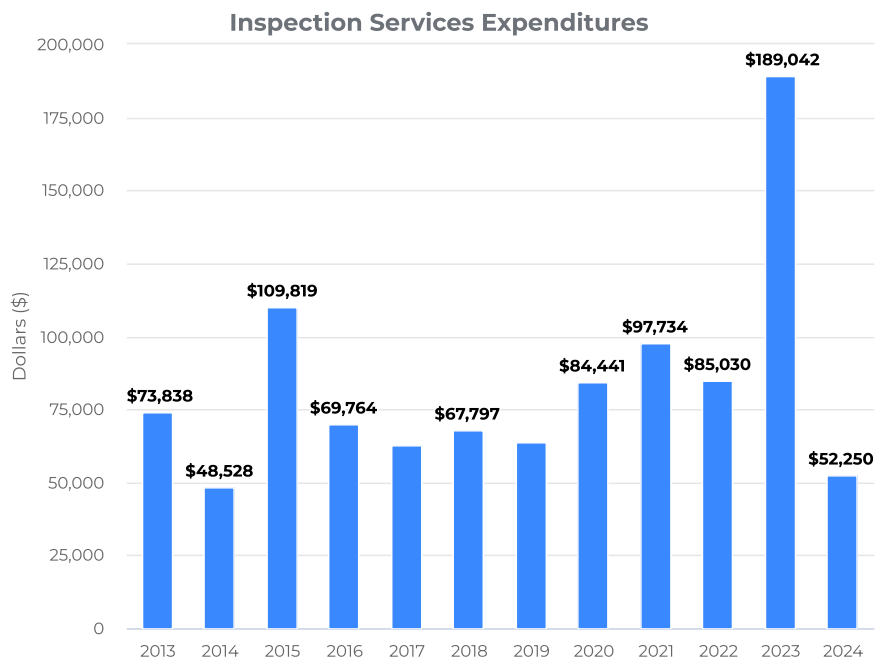
# Audit Services Expenditures

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



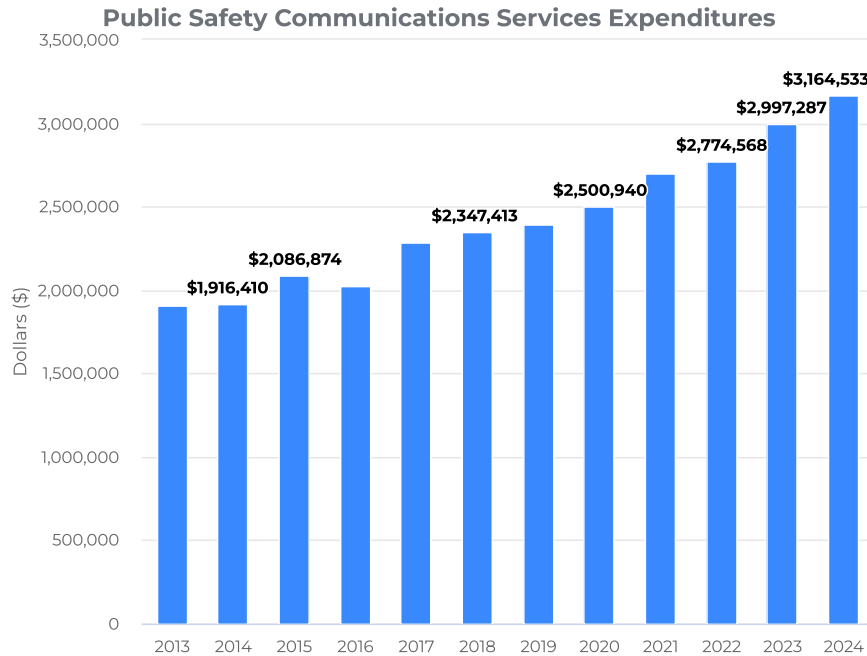
# Inspection Services Expenditures

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.



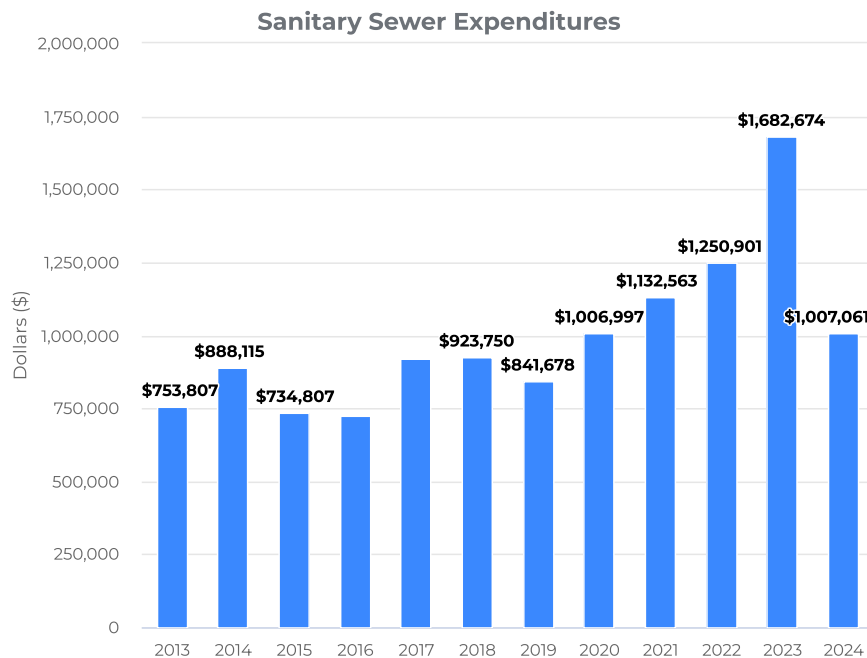
## Public Safety Communications Services Expenditures

**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.



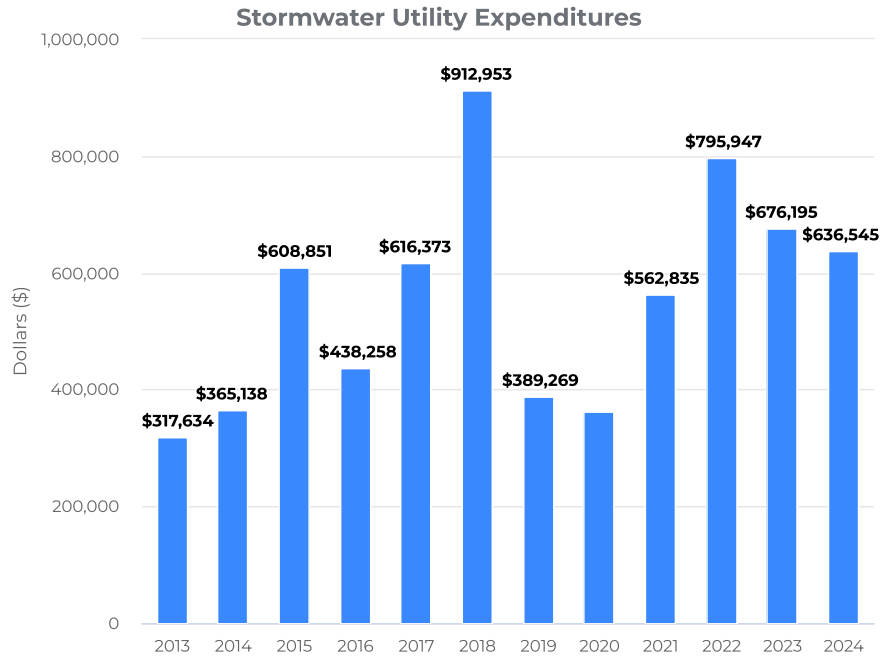
## Sanitary Sewer Expenditures

**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

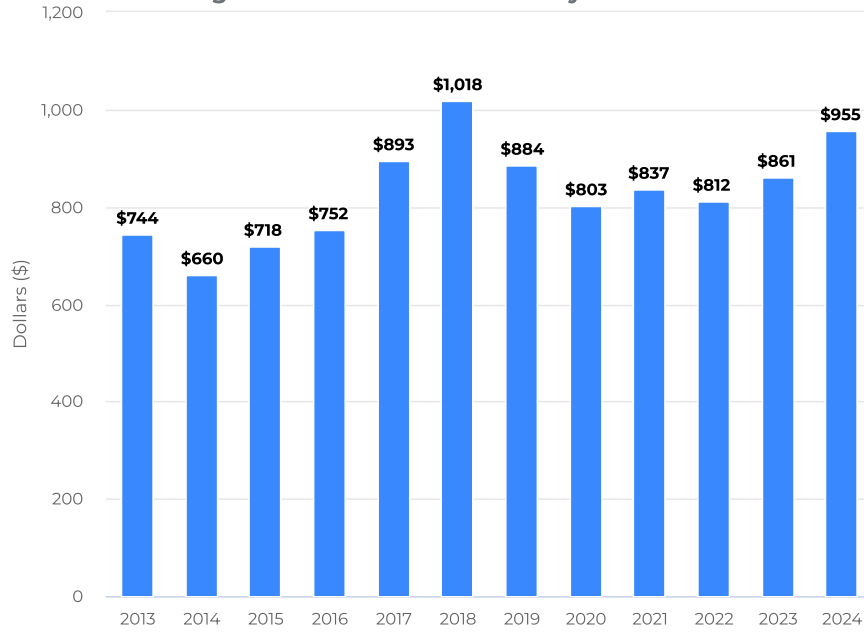
**Description:** In 2010, the Stormwater Utility fund was created. The utility maintains the Village's ditches, culverts, retention ponds, and catch basins. Expenditures generally fluctuate based on annual capital projects.



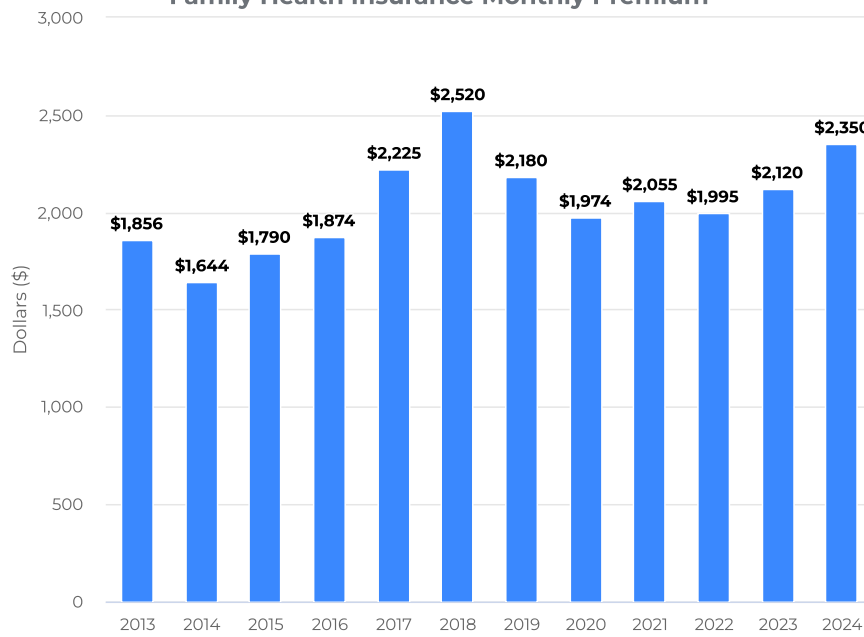
# Health Insurance Monthly Premiums

**Description:** Personnel is one of the largest cost centers, specifically health insurance. From 2013 to 2024, the single health insurance monthly premium has increased by 7.8% while the family has increased by 7.9%. Some revisions to the insurance were made in 2014 and the Village joined the State Health Plan in 2018.

### Single Health Insurance Monthly Premium



### Family Health Insurance Monthly Premium

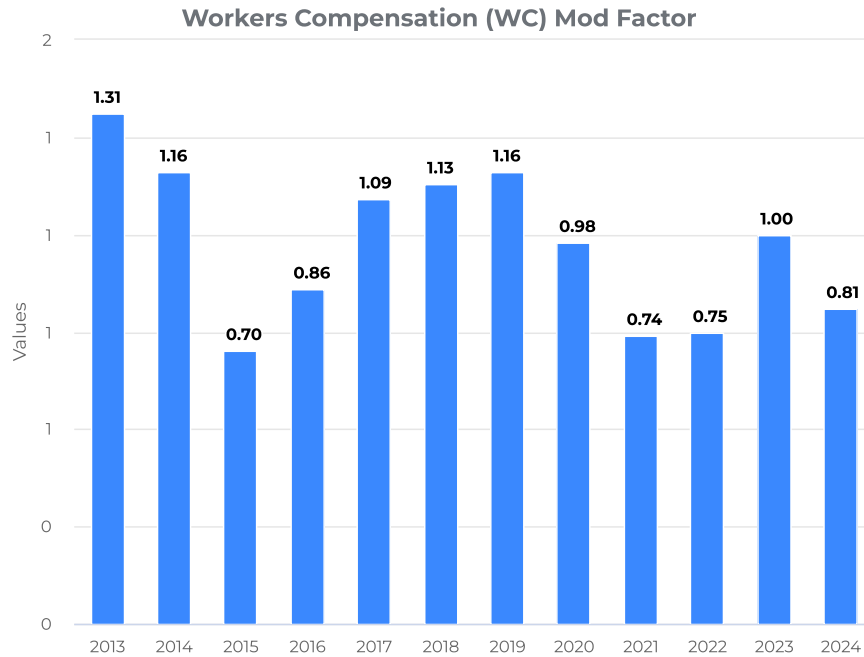


## Workers Compensation (WC) Mod Factor

**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.



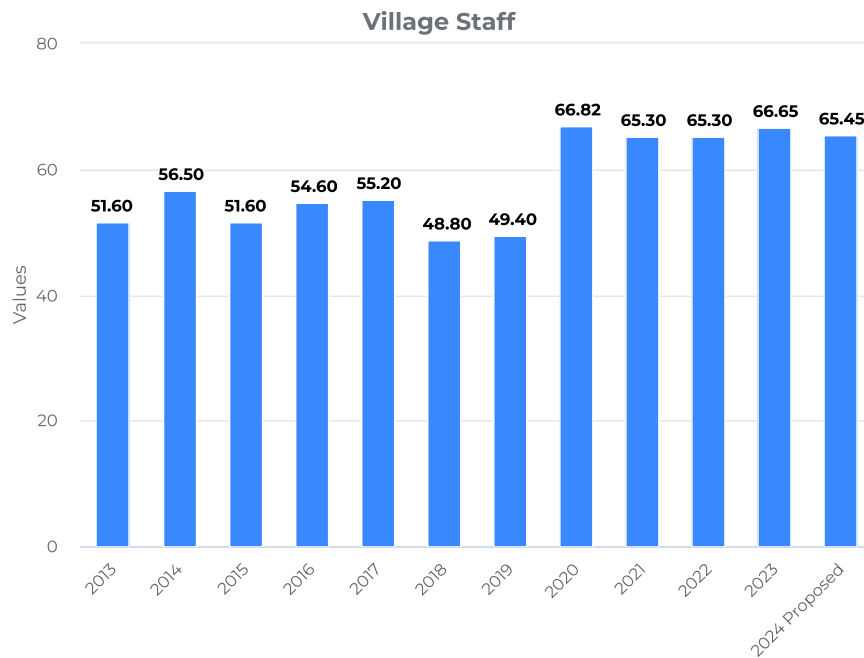


## Village Staff

**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:** 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 in 2020.



## Service Excellence

Provide solution-based innovative services.

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

- Achieved 55 second dispatch call handling time.
- Cleaned 23,361 feet of sanitary sewer main.
- Replaced 38 driveway culverts.
- Completed 147 special pick-ups.

Metric	Measurement	Target	Most Recent	Status	Goal
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	55	<span style="color: green;">■</span>	Maintain
Fire/EMS Response Time	Arrival at Scene	6	5 min, 39 sec	<span style="color: green;">■</span>	Maintain
Garbage/Recycling Collection	Route Completion Time (Hours)	11	7	<span style="color: green;">■</span>	Maintain
Value of Services Provided	Survey	80%	95%	<span style="color: green;">■</span>	Maintain
Yard Waste Collection	Schedule Compliance (Hours)	72	58	<span style="color: green;">■</span>	Maintain
Meeting Agenda & Minutes	Completion Date	90%	100%	<span style="color: green;">■</span>	Maintain
Proud to Live in Bayside	Survey	80%	94.7%	<span style="color: green;">■</span>	Maintain
Recommend to Live in Bayside	Survey	80%	91.7%	<span style="color: green;">■</span>	Maintain
Average Street Rating	PASER System	7	7.4	<span style="color: green;">■</span>	Maintain
Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	23,361	<span style="color: green;">■</span>	Maintain
Organizational Accreditation	Departments	2	2	<span style="color: green;">■</span>	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.

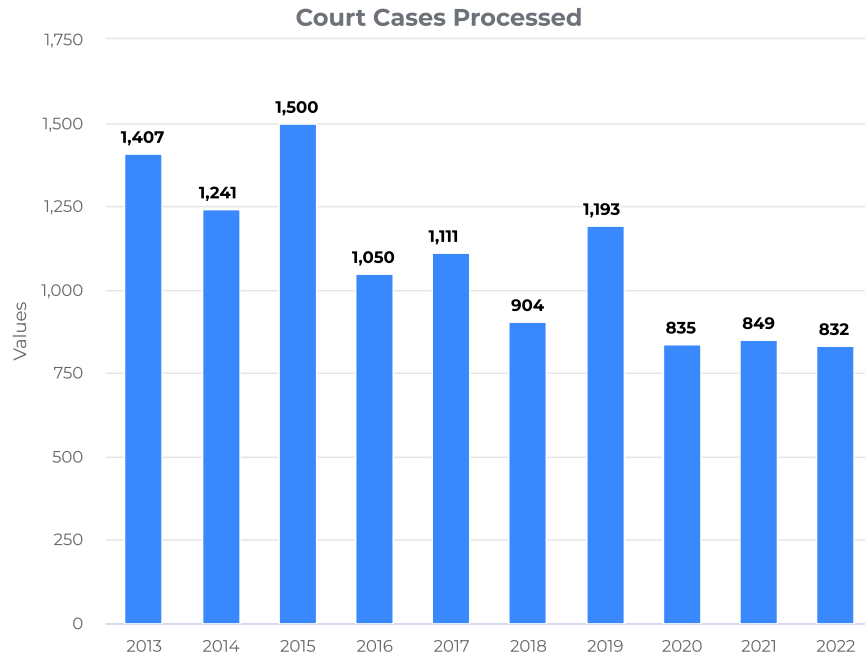
- \*Status of metric
- Green: Meets Target
  - Yellow: Caution
  - Red: Requires Action

# 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 are a direct result of citations issued.

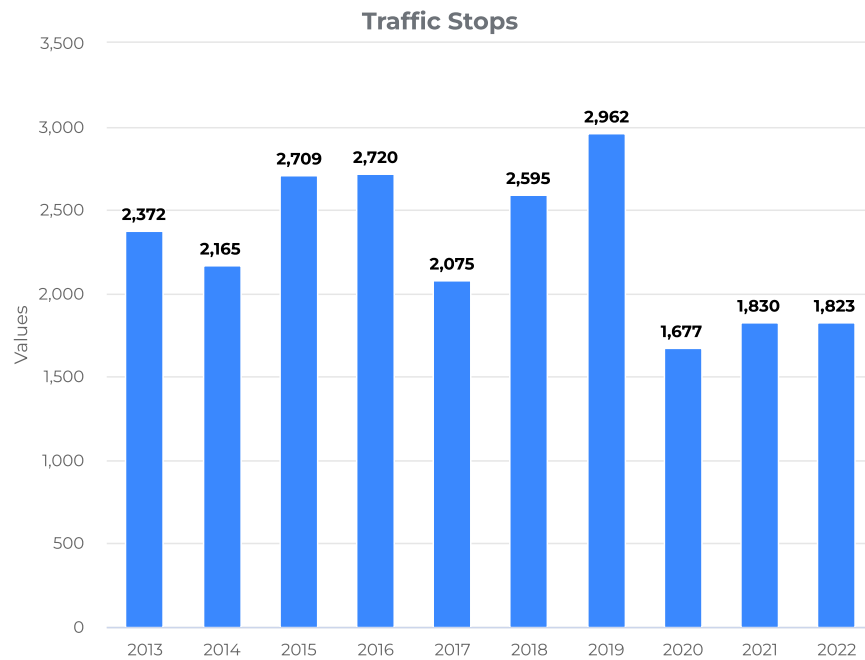


## Traffic Stops

**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. Traffic stops are an investigative tool and may indicate how proactive a police officer is in detecting and preventing crime and driver misconduct.

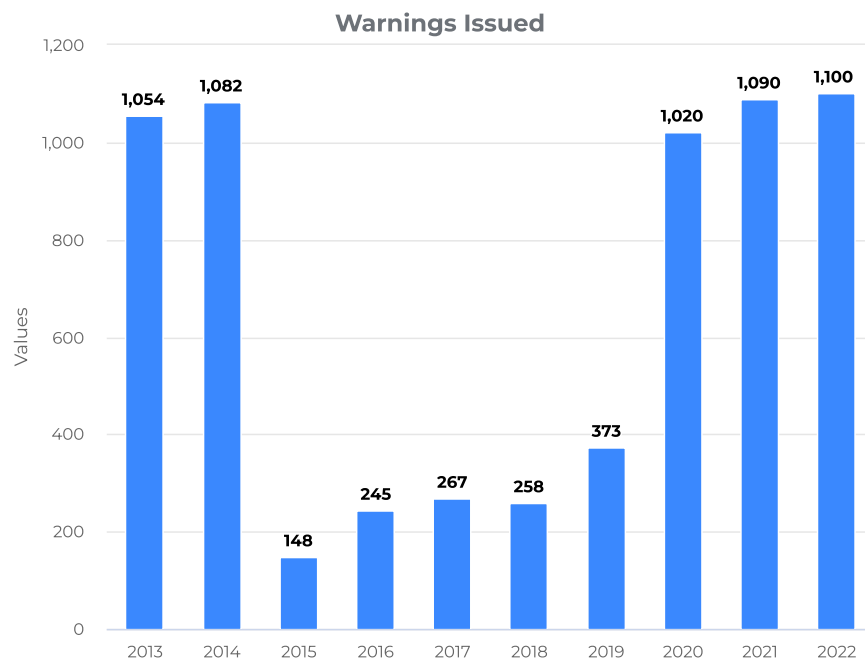


## Warnings Issued

**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.

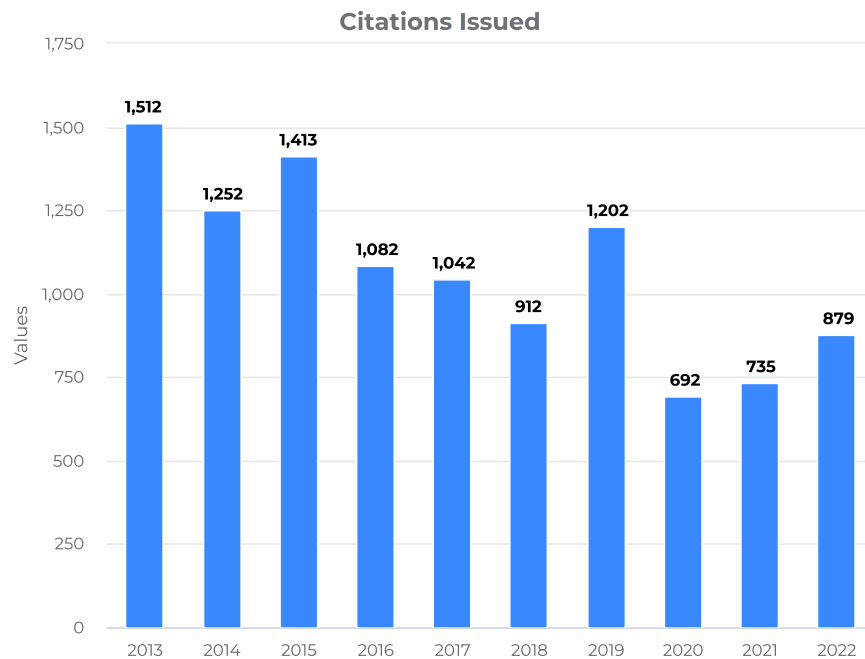


## Citations Issued

**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).

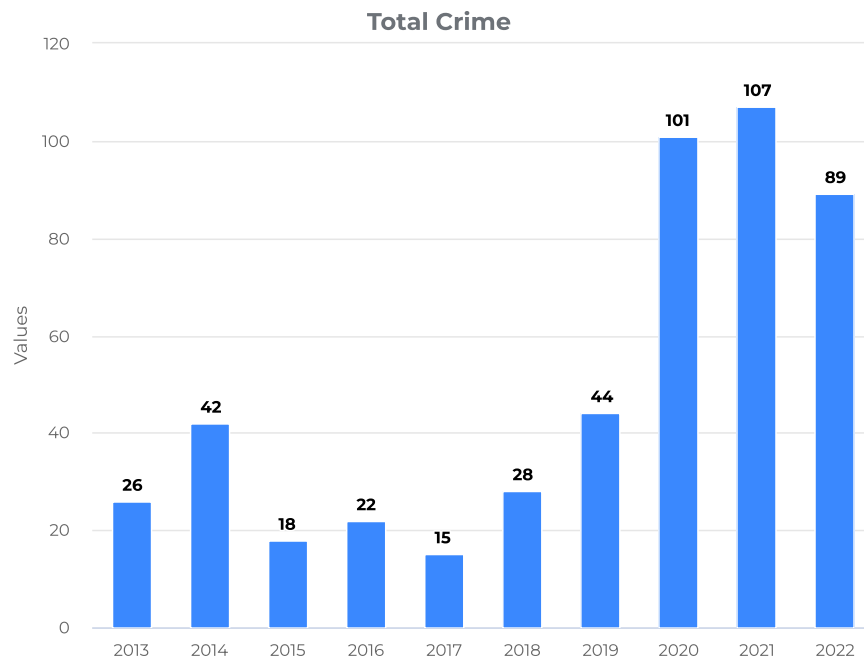


# Total Crime

**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.

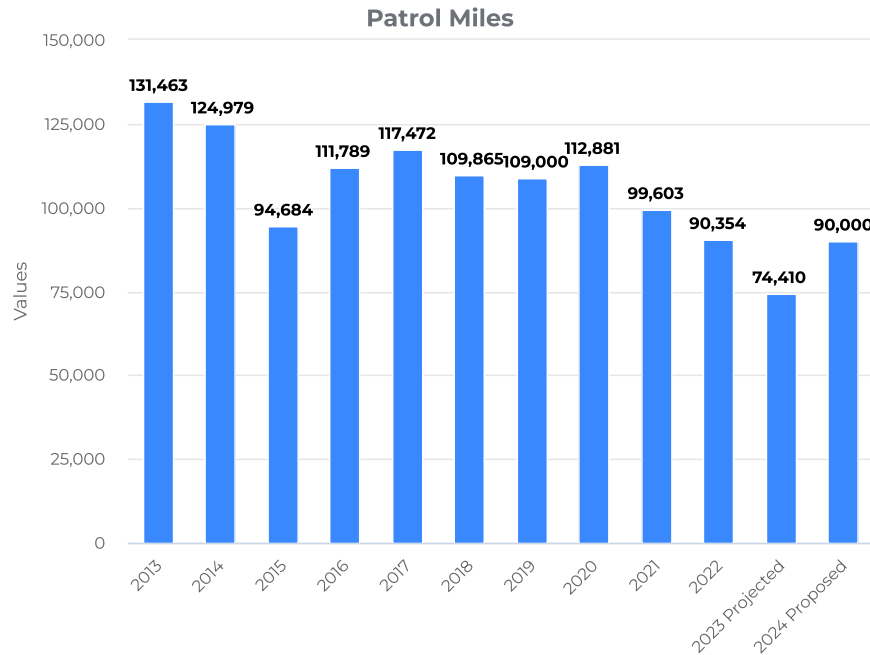


# Patrol Miles

**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:** Officers are expected to patrol each street in their patrol area at least once in 8 hours (some streets will be patrolled more often). In 2023, officers start conducting directed traffic enforcement based on data analysis and complaints/concerns received from the public. Directed traffic enforcement means that an officer will remain in one area for an extended time to decrease speeding.



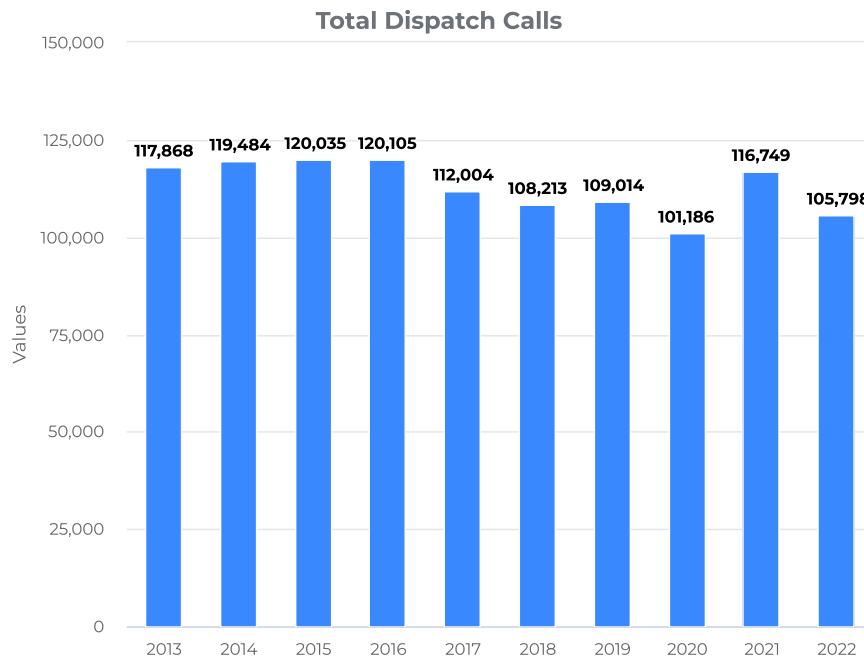
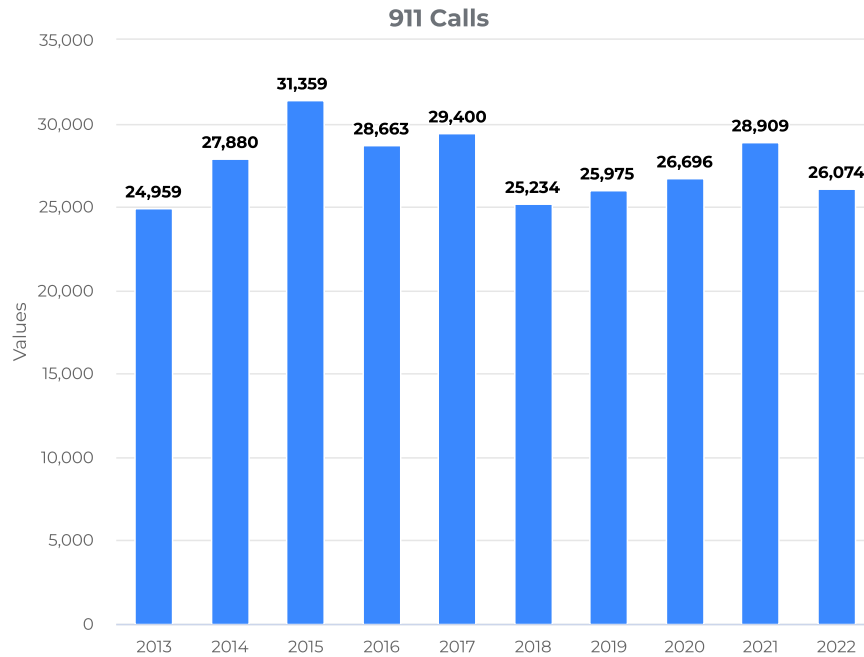


# Dispatch and 911 Calls

**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 2016-2022, have decreased by 11.91% while 911 calls have decreased by 9% during the same time period. Since 2013, the average and median number of total calls is 113,046 and 114,376, respectively. The average and median 911 calls are 27,515 and 27,288, respectively.

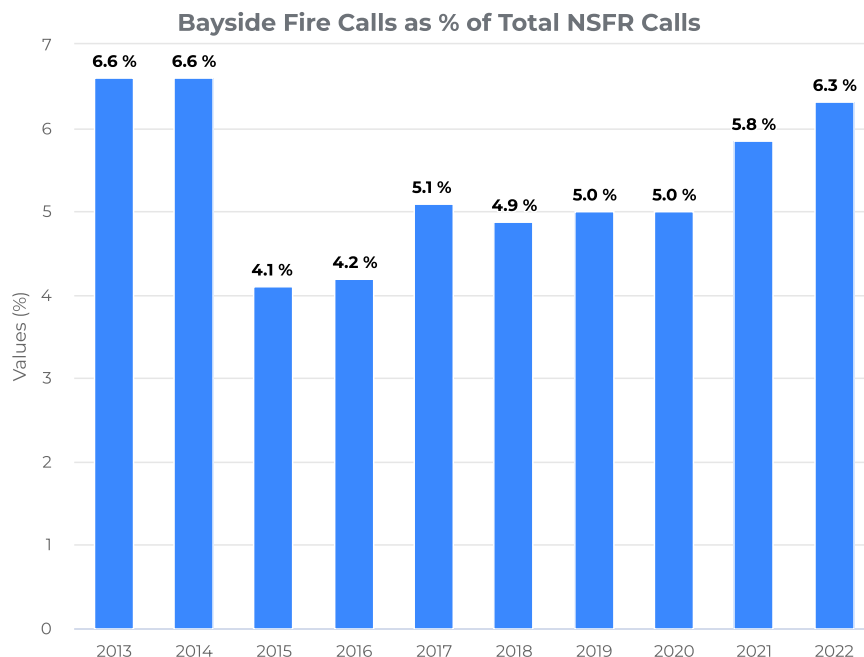
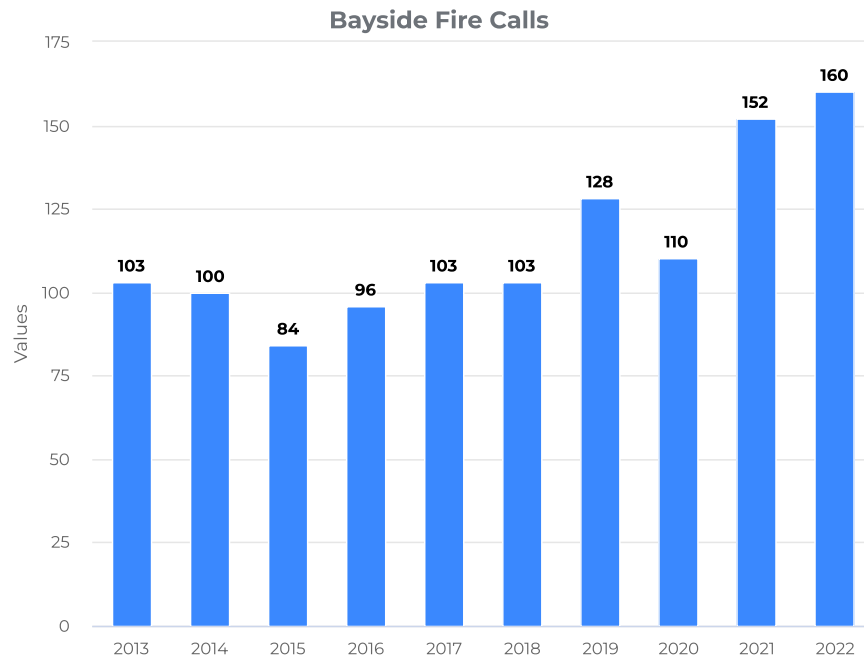


# Bayside Fire Calls

**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/Rescue'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/Rescue.

**Analysis:** Calls have increased by 55% between 2013 and 2022, primarily due to the change in procedures for assisting residents who have fallen. Bayside fire calls have increased slightly as a percentage of the North Shore Fire/Rescue's total calls.

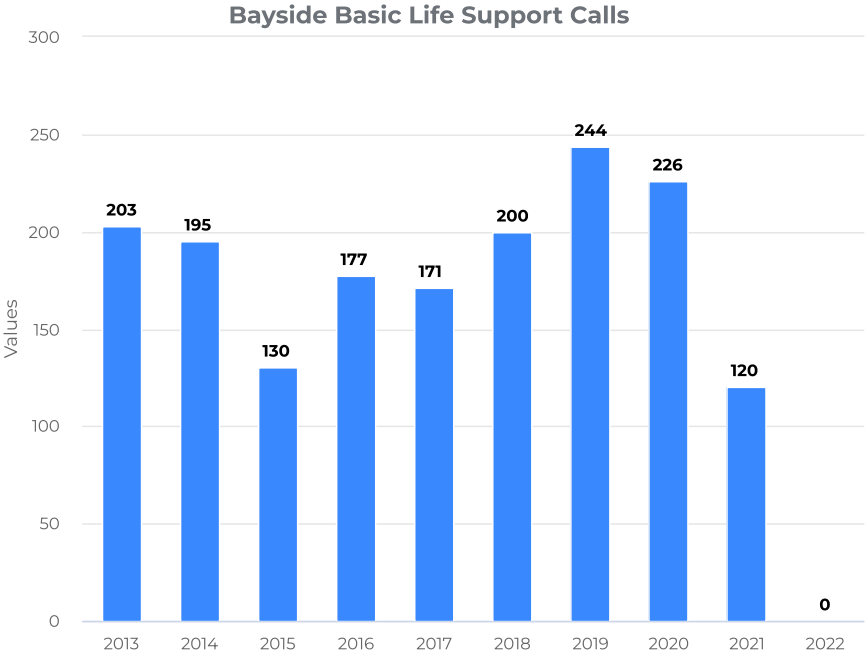


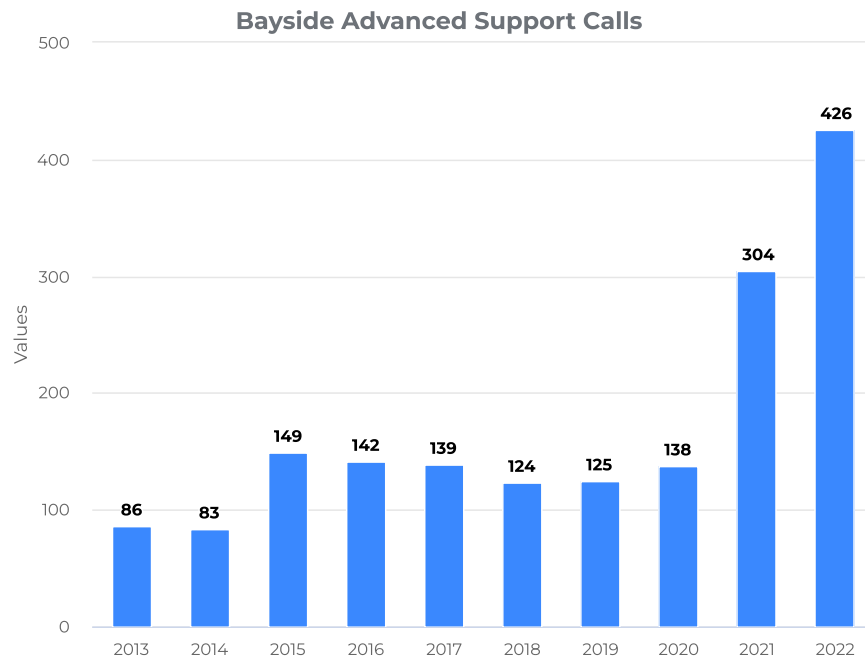
# Basic and Advanced Life Support Calls

**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.



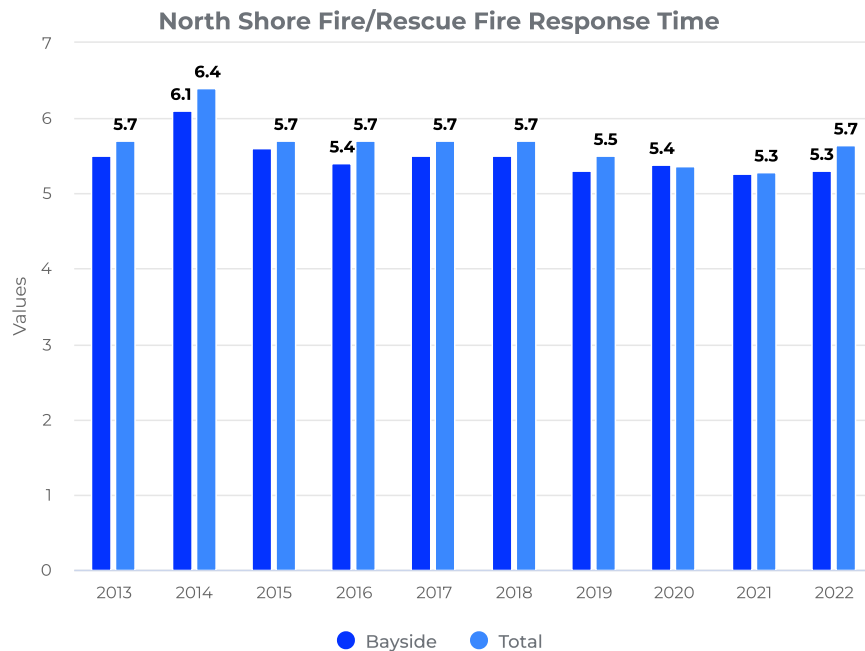


## North Shore Fire/Rescue Fire Response Time

**Description:** A graphic representation of North Shore Fire/Rescue'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/Rescue total response time.

**Analysis:** Fire response time to Bayside calls has trended slightly better than the North Shore Fire/Rescue's 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.

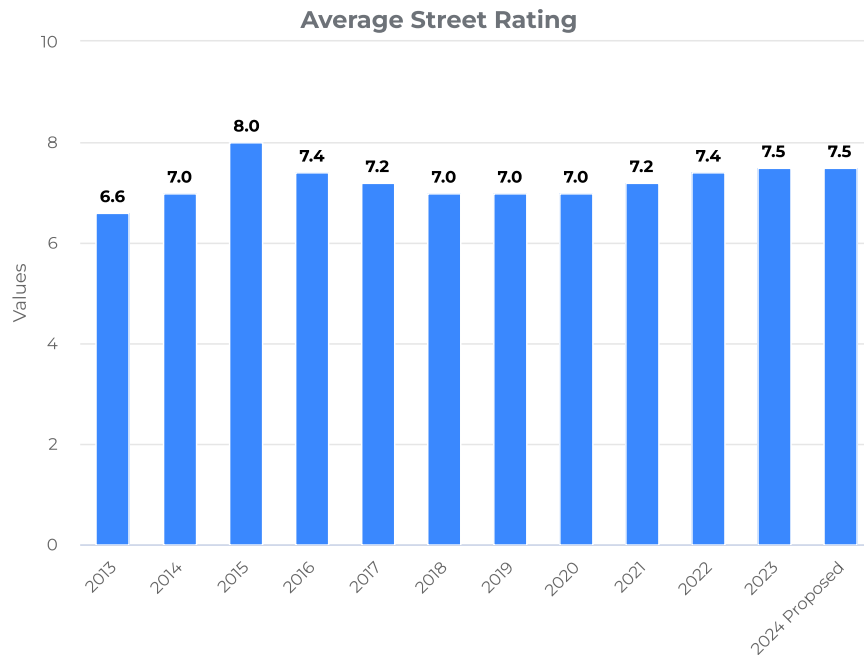


## Average Street Rating

**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.

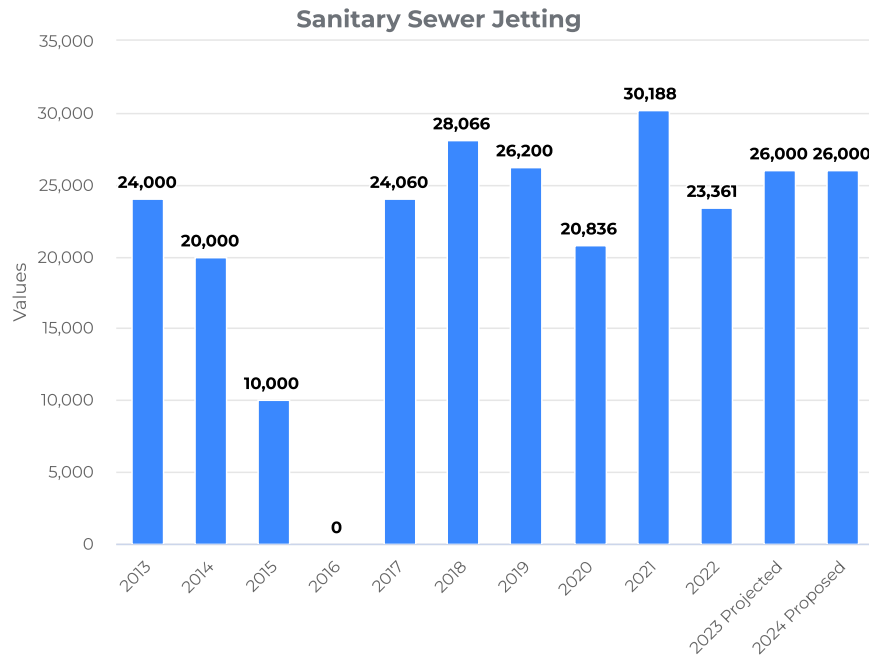


# Sanitary Sewer Jetting

**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 25,730 feet of sewer jetting between 2018 and 2022.

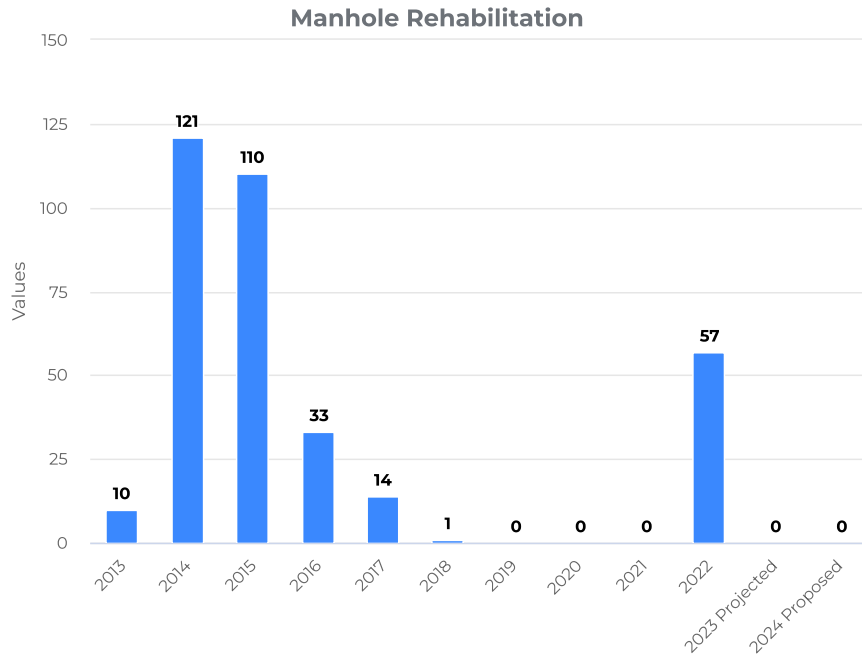


# Manhole Rehabilitation

**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 2013 to 2023, the Village has rehabilitated 346 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.



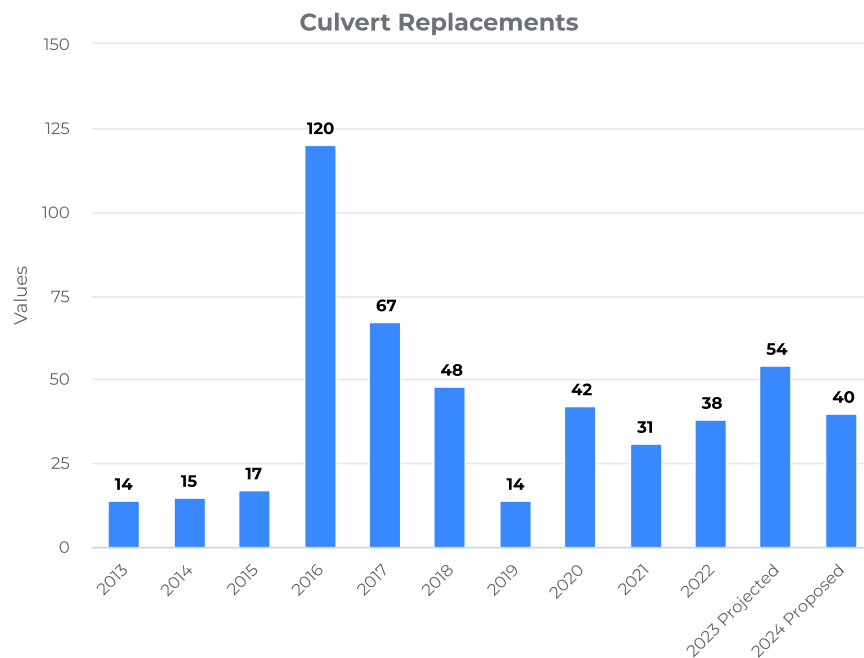
## Culvert Replacement

**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 51 replacements between 2016 and 2022.

The significant increase in 2016 is explained by the areas in which the work was completed. There were not as many driveway culverts along the 2018 through 2022 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 range from 120 to 200 per year.

In 2017, special pick-up collections were moved exclusively to Thursdays to reduce mobilization times. Further in 2020, special pick-ups have been moved exclusively to the first and third Thursday of each month to further reduce mobilization times. The 147 special pick-ups completed in 2022 equated to over five special pick-ups per week.



## 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:

- Hosted 4th of July Parade, Fall Fest, Recycling Days, Clean Up Day, PetNight, myCrew Night, myBlue Night, and Drug Take Back Day.
- Supported 61,205 website visitors.
- Achieved a 68% open rate on the Bayside Buzz.

Metric	Measurement	Target	Most Recent	Status	Goal
Bayside Buzz	Open Rate	22%	68%	<span style="color: green;">■</span>	Maintain
Communication Content	Survey	80%	88%	<span style="color: green;">■</span>	Maintain
Website	Visits	40,000	61,205	<span style="color: green;">■</span>	Maintain
Digital Interaction	Number of Contacts	400,000	242,356	<span style="color: yellow;">■</span>	Increase
Newsletter Production	Published	12	12	<span style="color: green;">■</span>	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

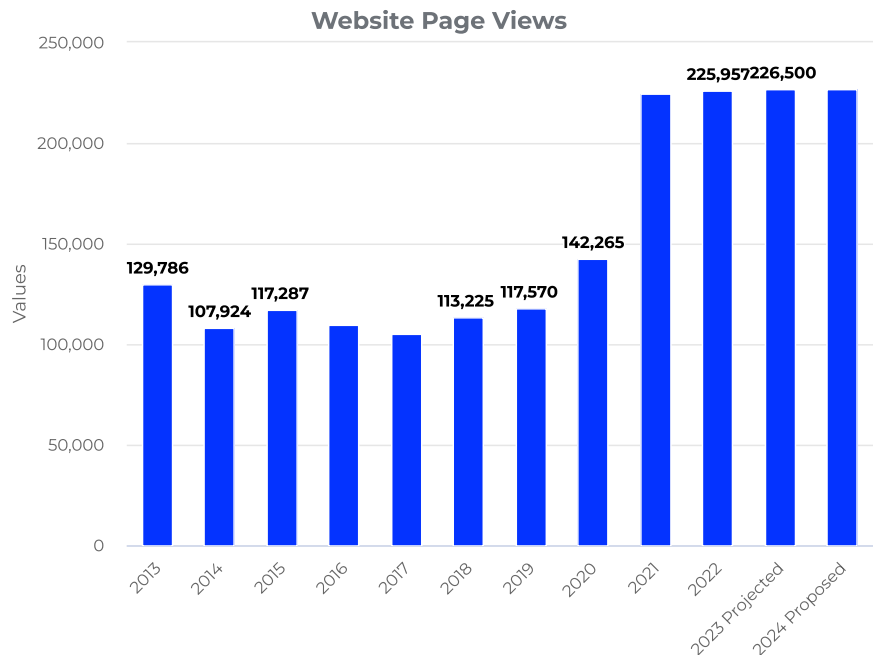
■ Red: Requires Action

# 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:** 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.

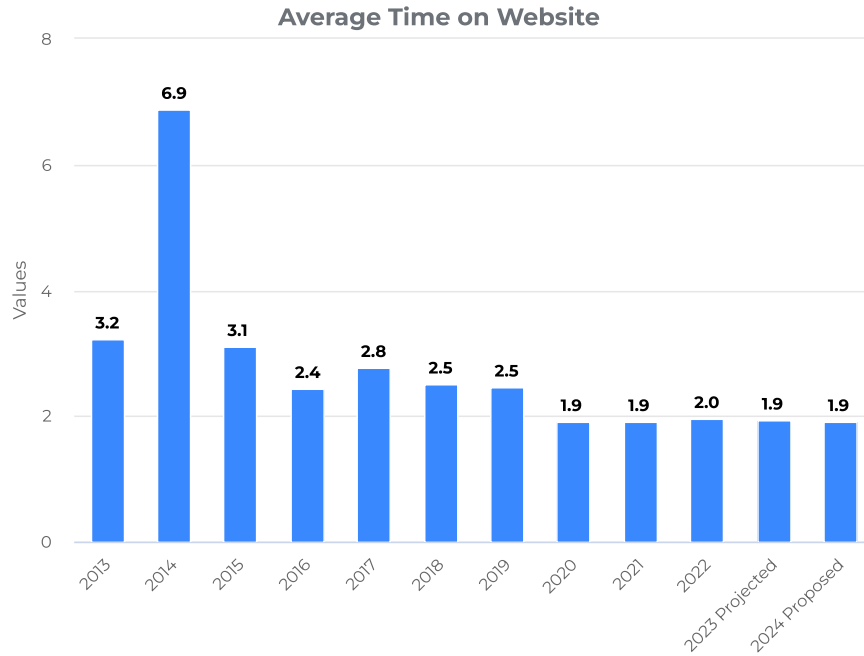


## Average Time on Website

**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 remained around 2 minutes since 2016.

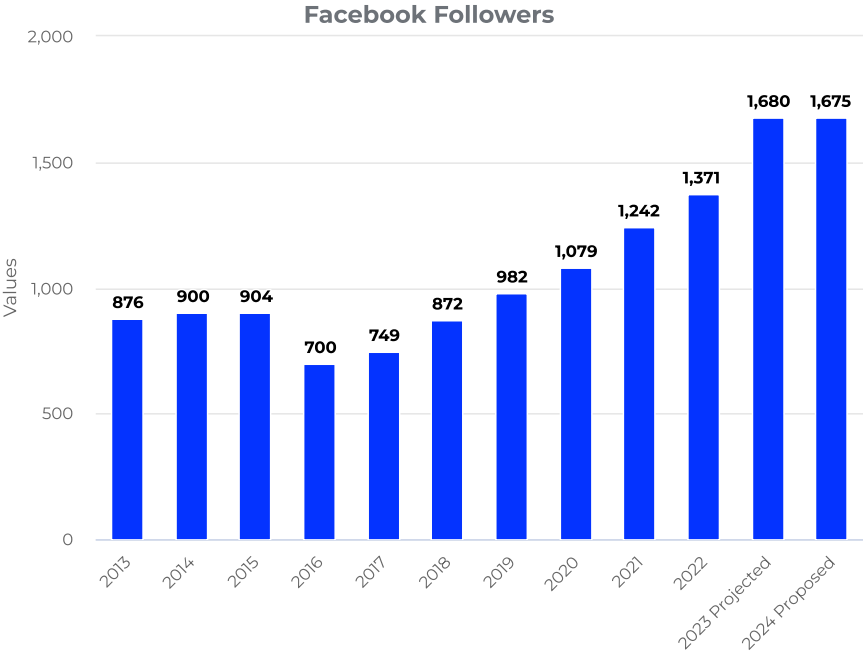


# Facebook Followers

**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 followers have increased 91.8% since 2013. The Village did consolidate two accounts into one in 2016.



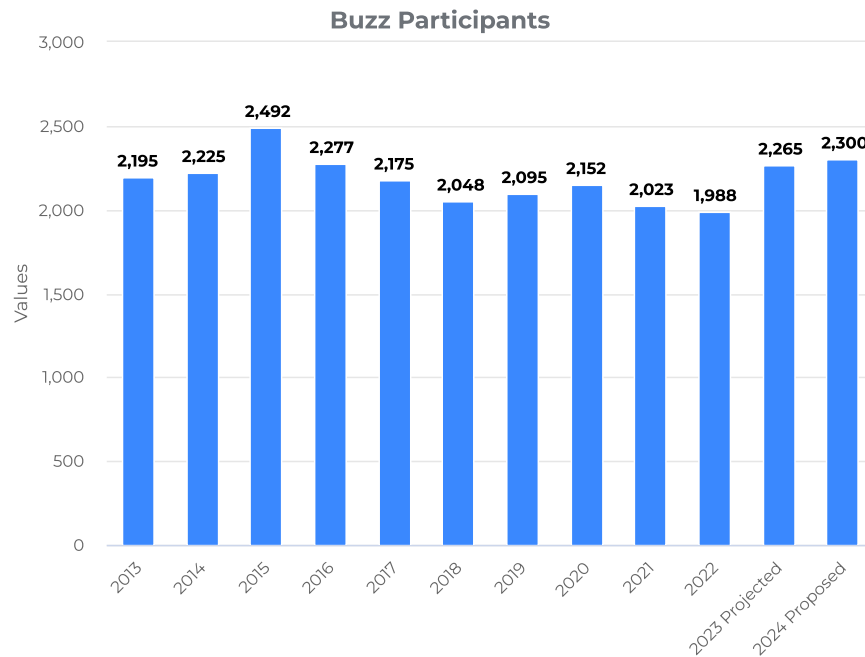
## Buzz Participants

**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 2013 until 2023, there has been a 2.5% 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.

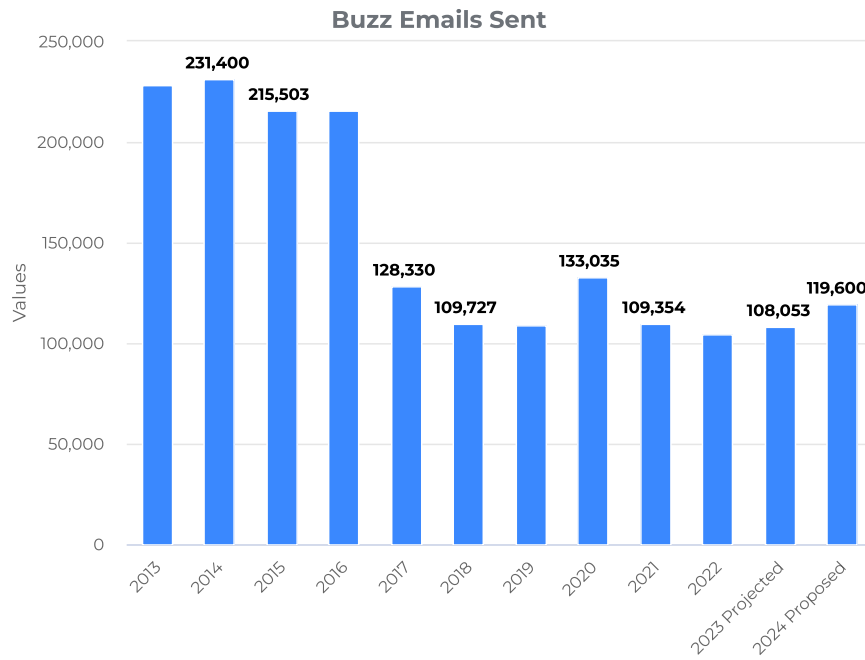


# Buzz Emails Sent

**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.

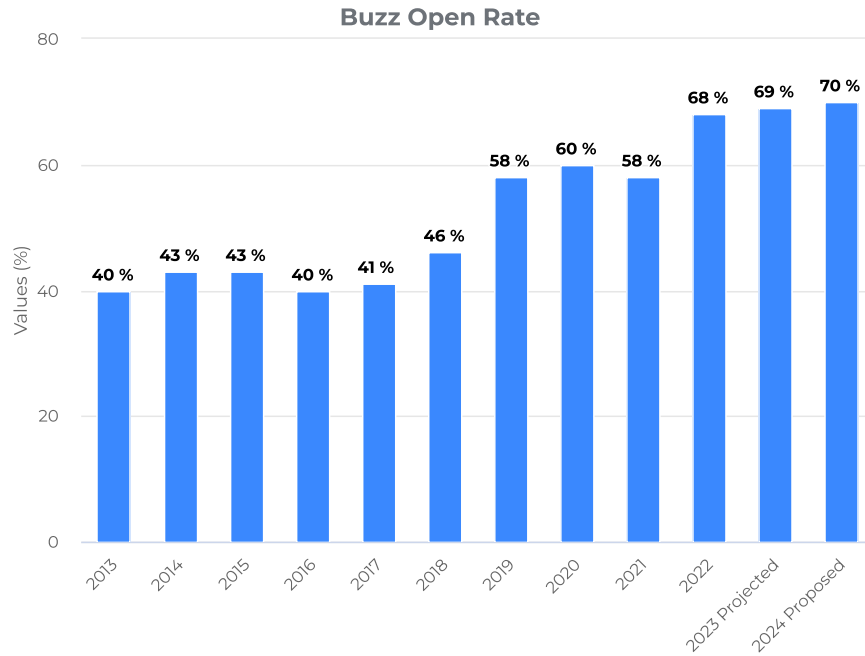


# Buzz Open Rate

**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 2013 to 2023. From 2013 to 2023, the open rate has increased by 29%. The industry average for government communications is 23%.



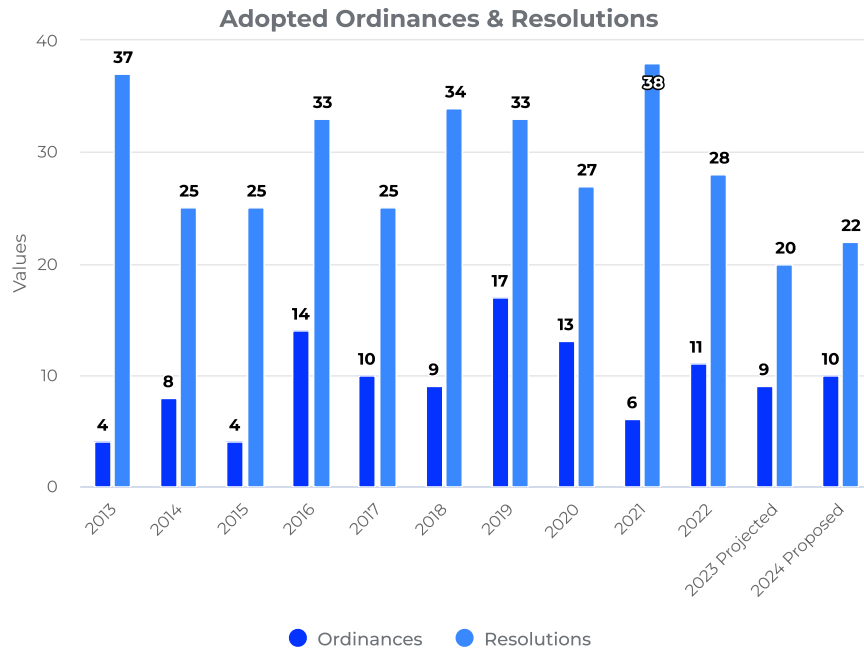


# Village Ordinances and Resolutions

**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 1,273 tons of garbage, and 446 tons of recycling.
- Received Tree City USA, Bird City USA, and Monarch City USA designation.
- Collected 487 pounds of prescription drugs.

Metric	Measurement	Target	Most Recent	Status	Goal
Recycling	Tons	575	446	<span style="color: red;">■</span>	Increase
Garbage	Tons	1,100	1,273	<span style="color: yellow;">■</span>	Decrease
Landfill Diversion Rate	% of recycling	35%	26%	<span style="color: green;">■</span>	Maintain
Prescription Drug Collection Program	Pounds	500	487	<span style="color: green;">■</span>	Maintain
Tree City Designation	Award Received	Yes	Yes	<span style="color: green;">■</span>	Maintain
Bird City Designation	Award Received	Yes	Yes	<span style="color: green;">■</span>	Maintain
Forestry	Trees Planted (Net Increase)	25	75	<span style="color: green;">■</span>	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

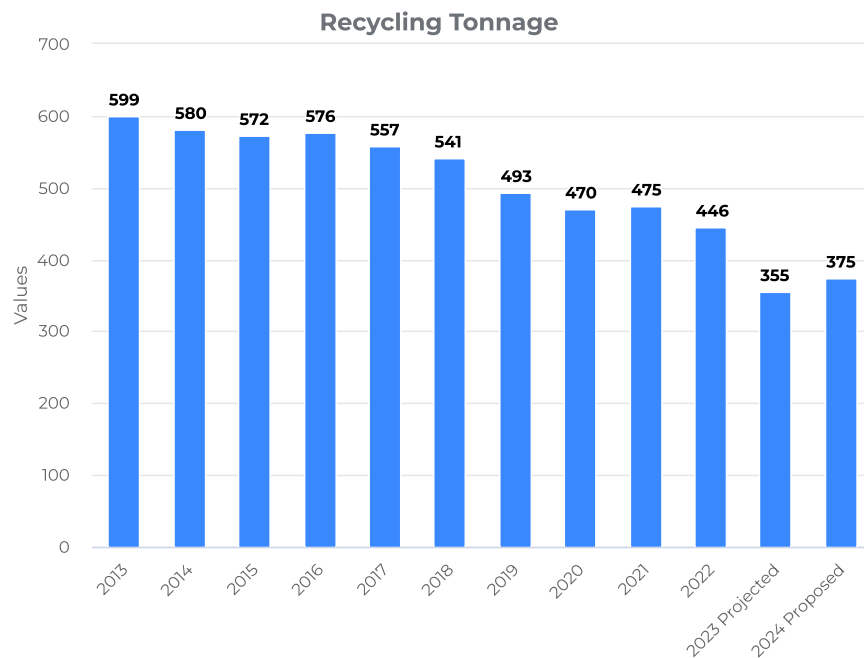
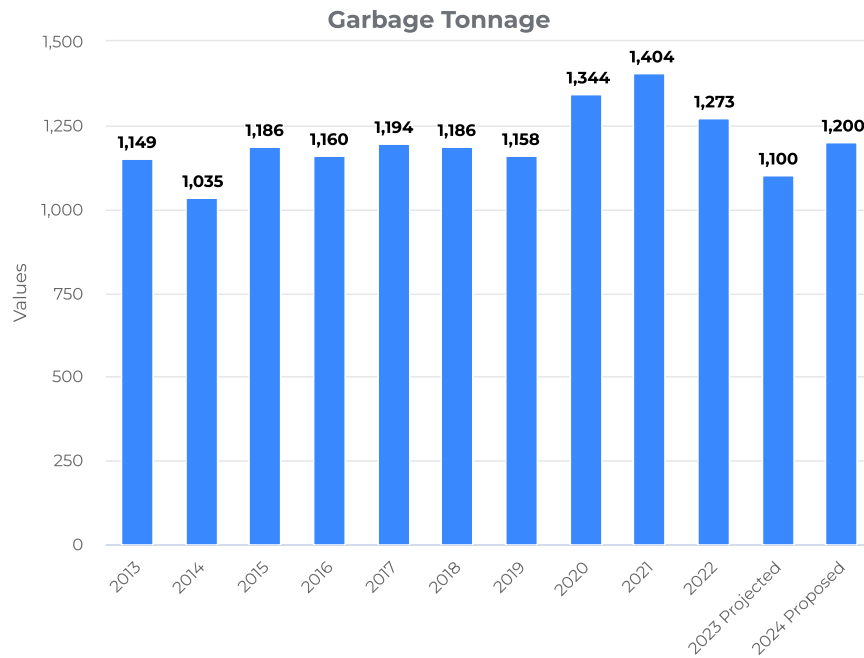
■ Red: Requires Action

# 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 has begun decreasing to pre-pandemic numbers. Recycling, such as lighter weight plastics, decrease in newspaper and magazine subscriptions, and bulkier but lighter boxes taking up more room in containers, have all contributed to lower recycling.



# Yard Waste Hours

**Description:** Yard waste hours are the total number of hours spent by the public works crew collecting 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 seventeen yard waste collections in 2023. 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

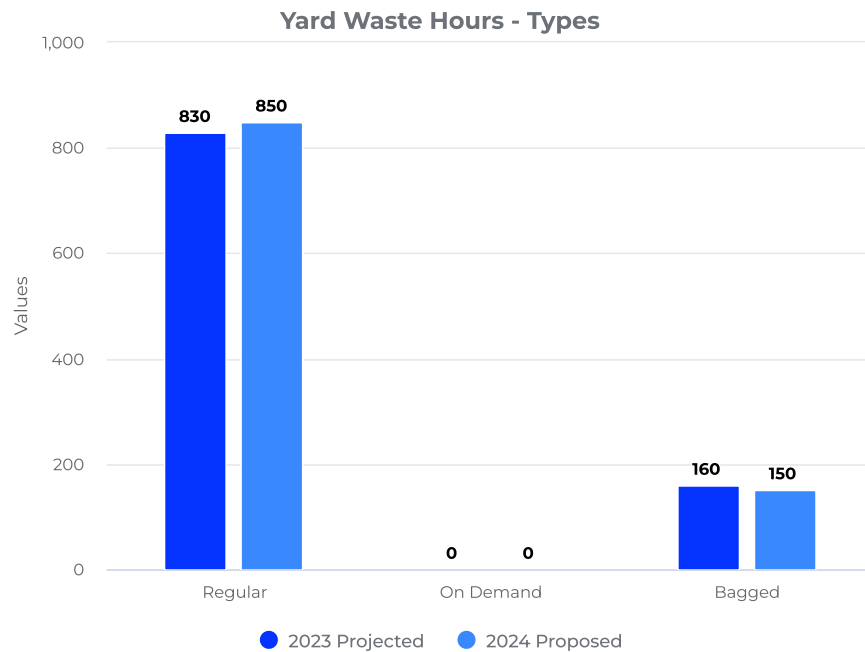
**Description:** This measure tracks the hours spent by the Department of Public Works during regular, on-demand, and bagged yard waste collections.

**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.



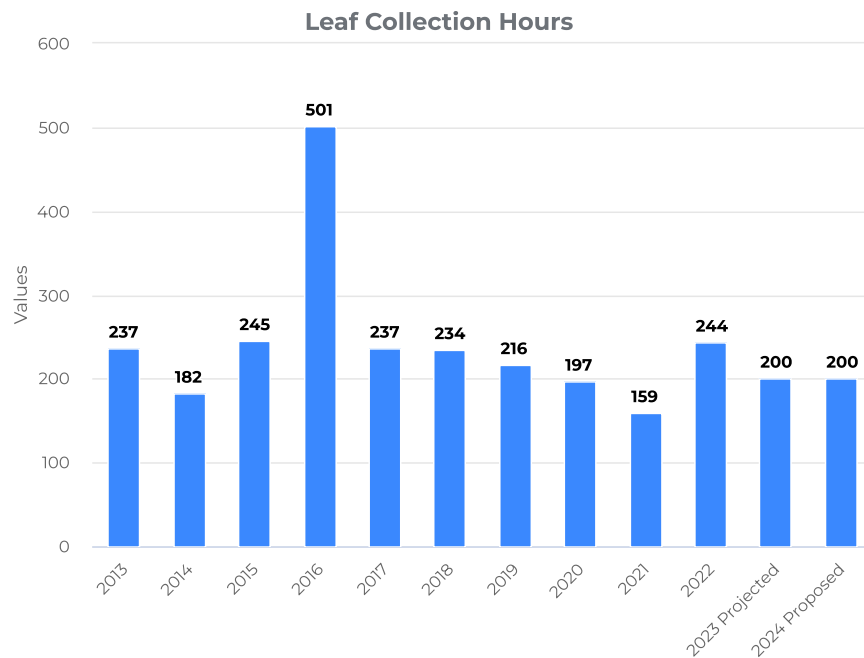
# Leaf Collection Hours

**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 2013 to 2022, this results in a 2.95% increase 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.

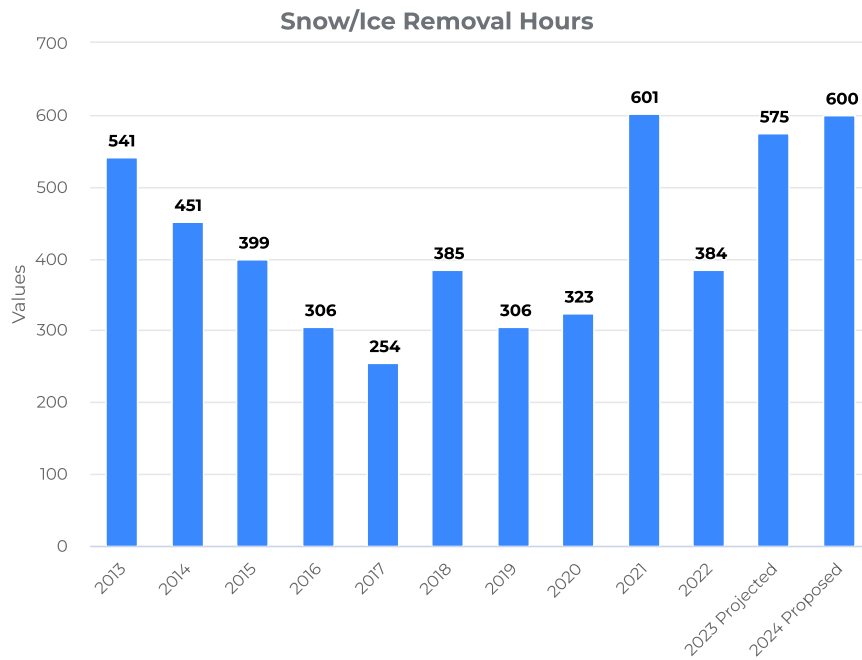


# Snow/Ice Removal Hours

**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.



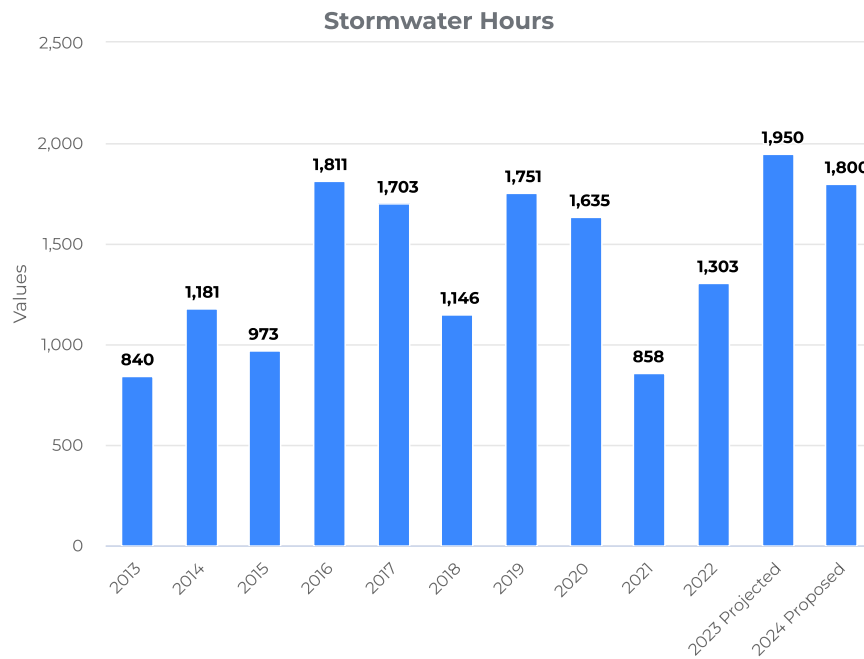
# Stormwater Hours

**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.



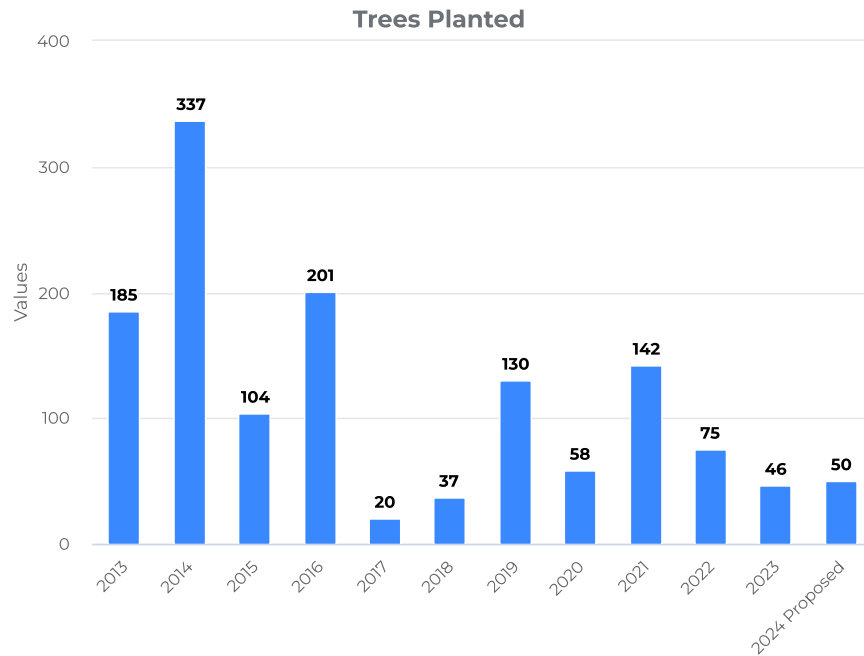


## Trees Planted

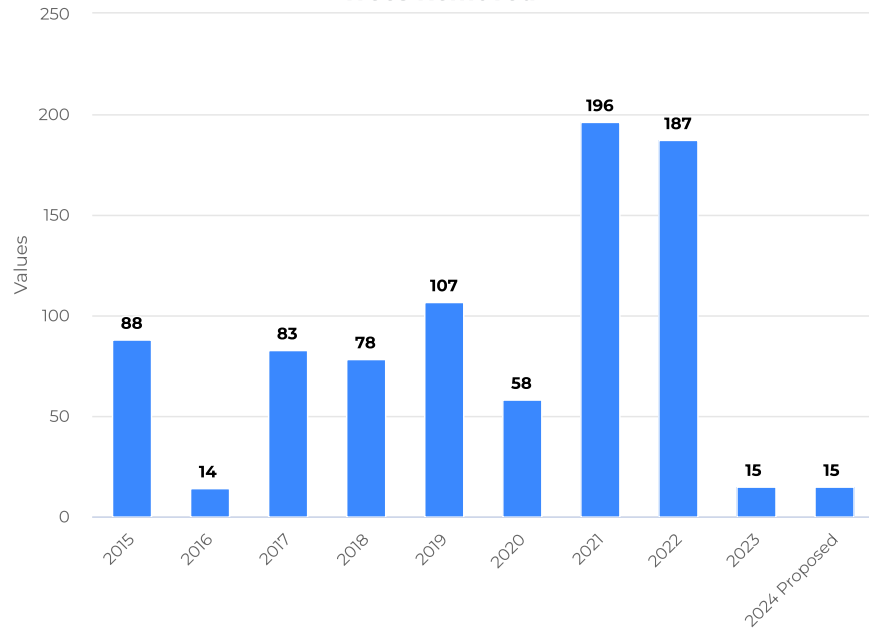
**Description:** This statistic tracks the number of trees planted on an annual basis in the Village right-of-way, publicly owned lands, and privately-owned property through the Adopt-A-Tree Program.

**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 2013 to 2023, the Village has planted a total of 1,335 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.



### Trees Removed



# 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 194 myBlue contacts.
- Managed 2,517 Access Bayside requests.
- Acknowledged Access Bayside requests within .3 days, on average.
- Completed Access Bayside requests, within 2 days, on average.

Metric	Measurement	Target	Most Recent	Status	Goal
myBlue Contacts	Contacts	270	194	<span style="color: yellow;">■</span>	Increase
Access Bayside	Number	2,000	2,517	<span style="color: green;">■</span>	Maintain
Access Bayside	Service Level Agreement	80%	92%	<span style="color: green;">■</span>	Maintain
Access Bayside	Days to Acknowledge	1	.3	<span style="color: green;">■</span>	Maintain
Access Bayside	Days to Complete	5	2.0	<span style="color: green;">■</span>	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

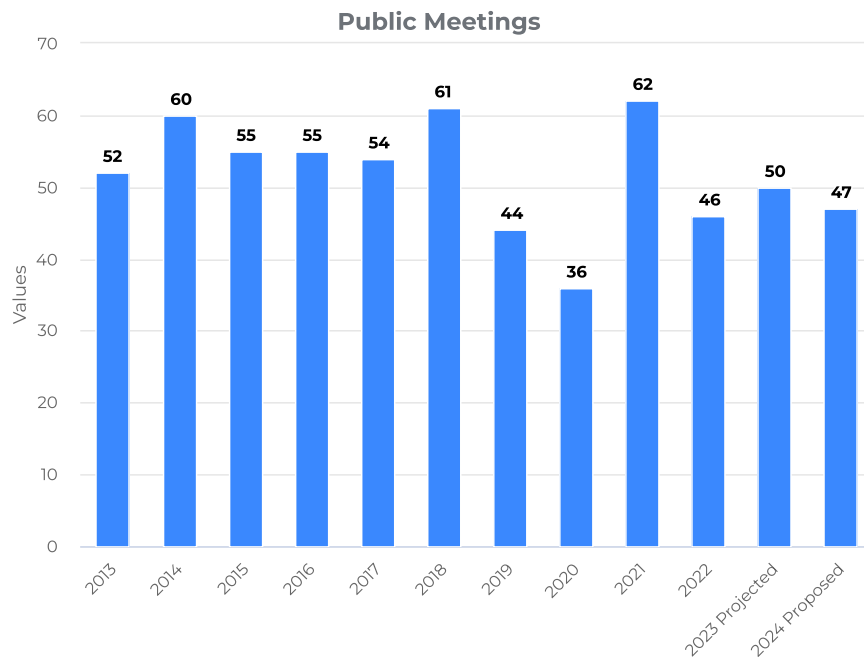
■ Red: Requires Action

## 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 36 and 66 meetings per year.

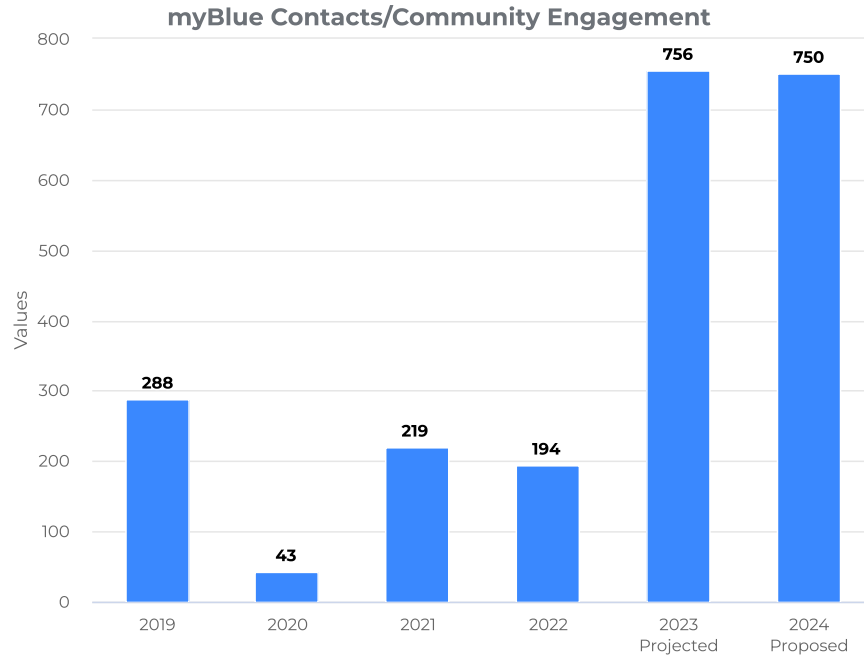


## myBlue Contacts/Community Engagement

**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 newer program, it is expected that the number myBlue contacts will continue to increase each year. In 2023, myBlue contacts and community engagement contacts began getting tracked together.

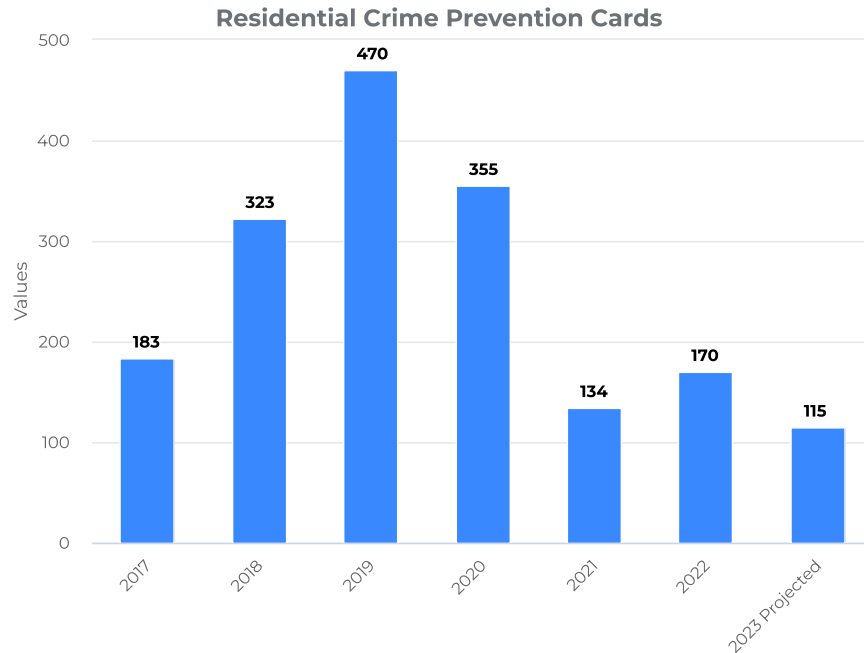


## Residential Crime Prevention Cards

**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.

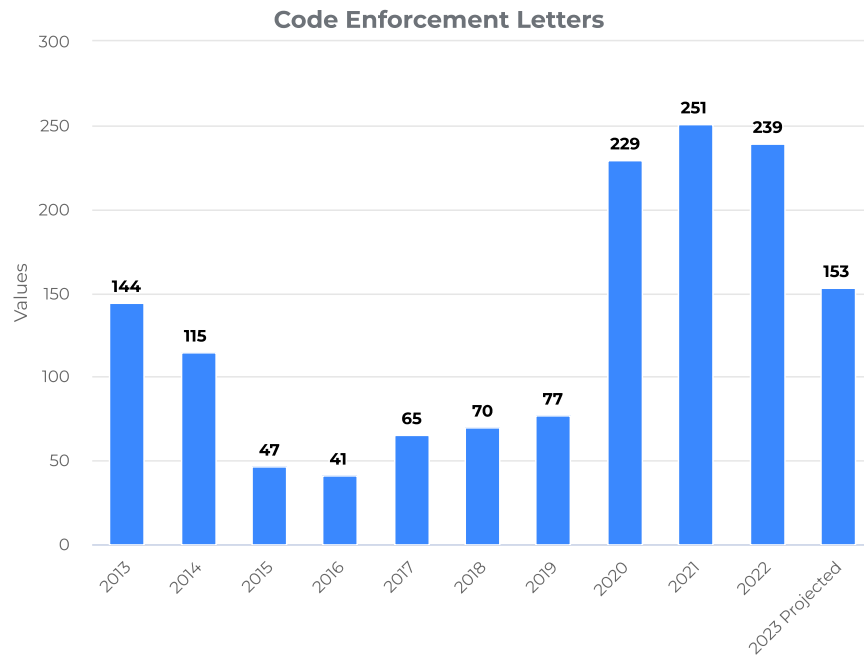


## Code Enforcement Letters

**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.



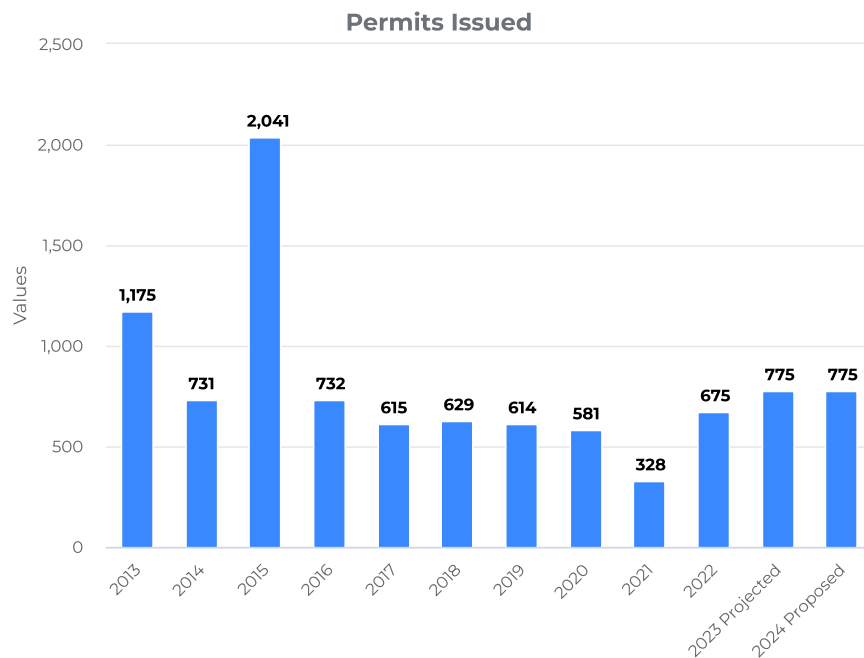
## Permits Issued

**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.



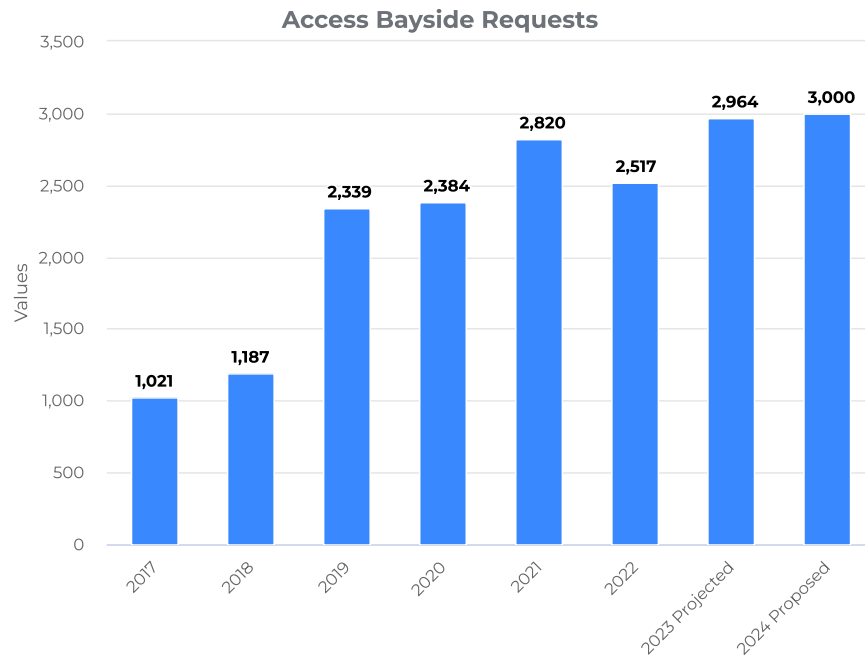


## Access Bayside Requests

**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.

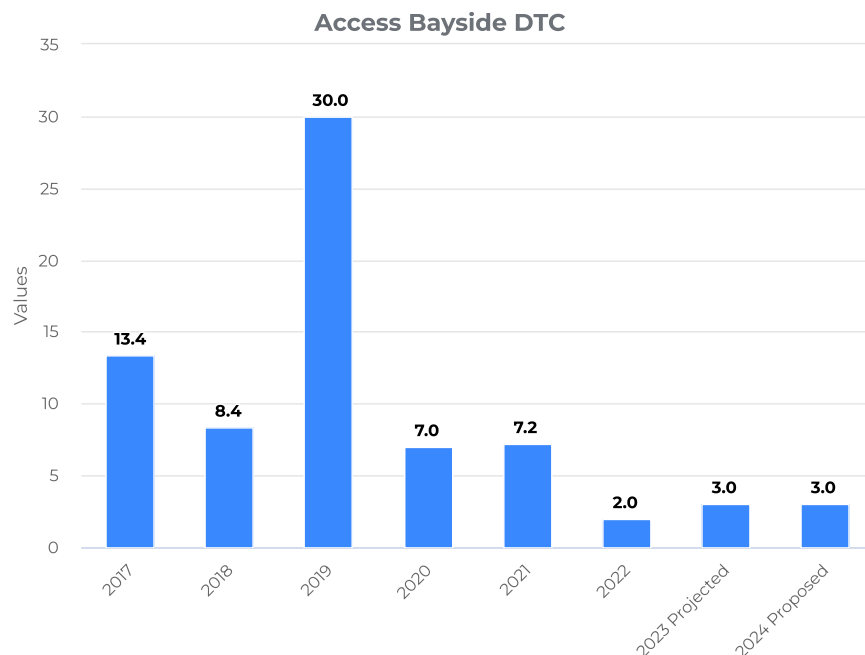
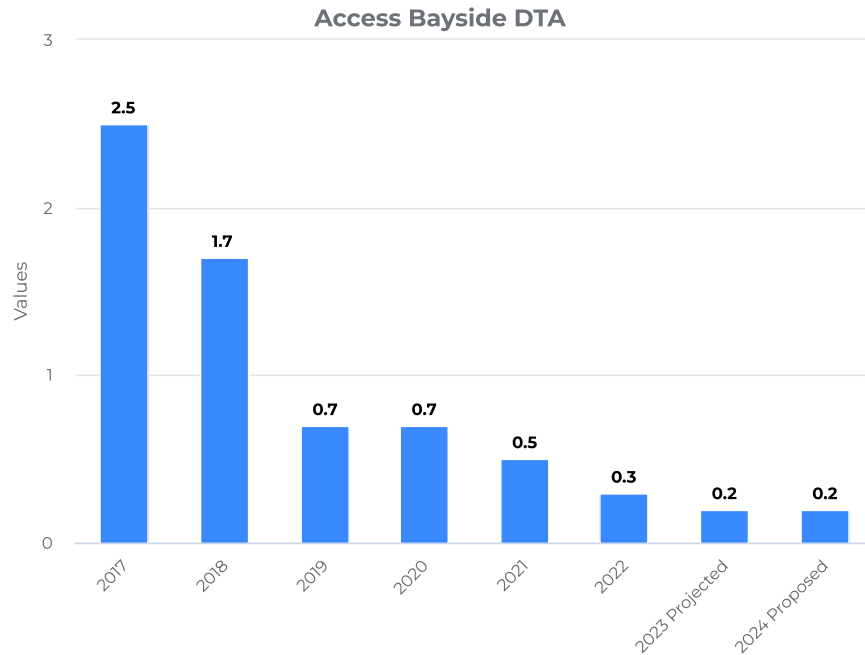


## Access Bayside DTA & DTC

**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.

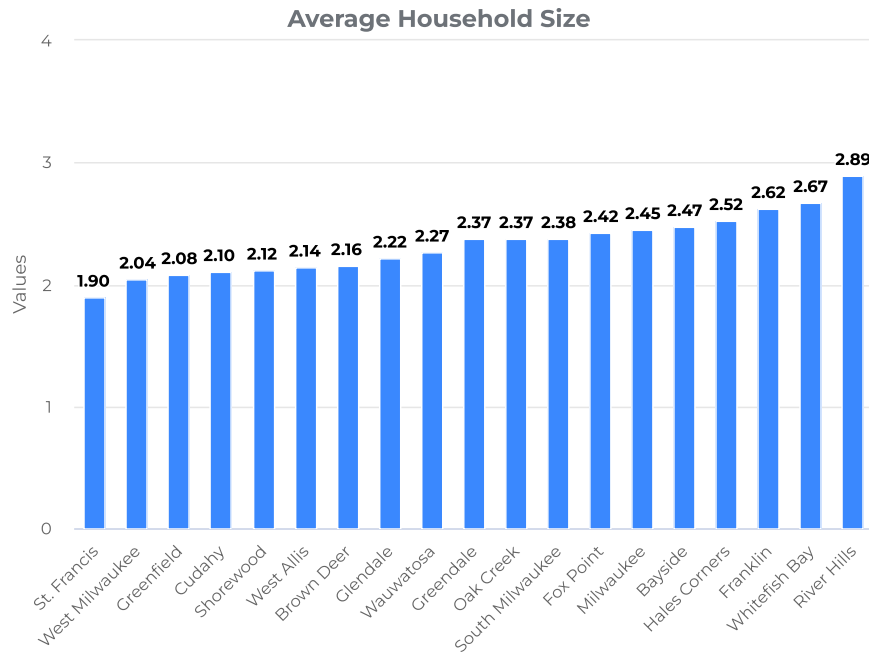
# Average Household Size

**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



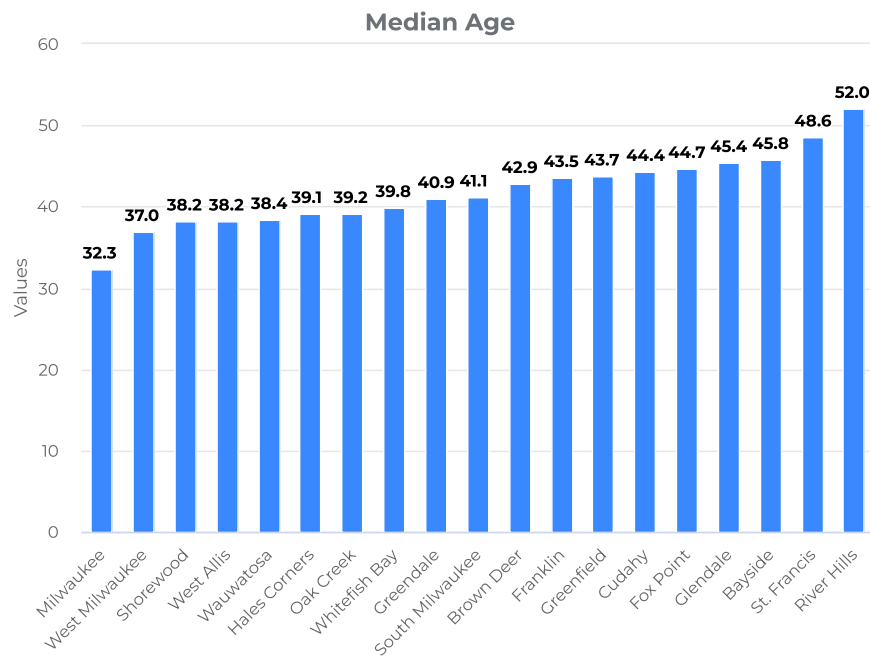
# Median Age

**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. St. Francis and River Hills have a higher median age among comparison communities.

Source: 2020 US Census Data



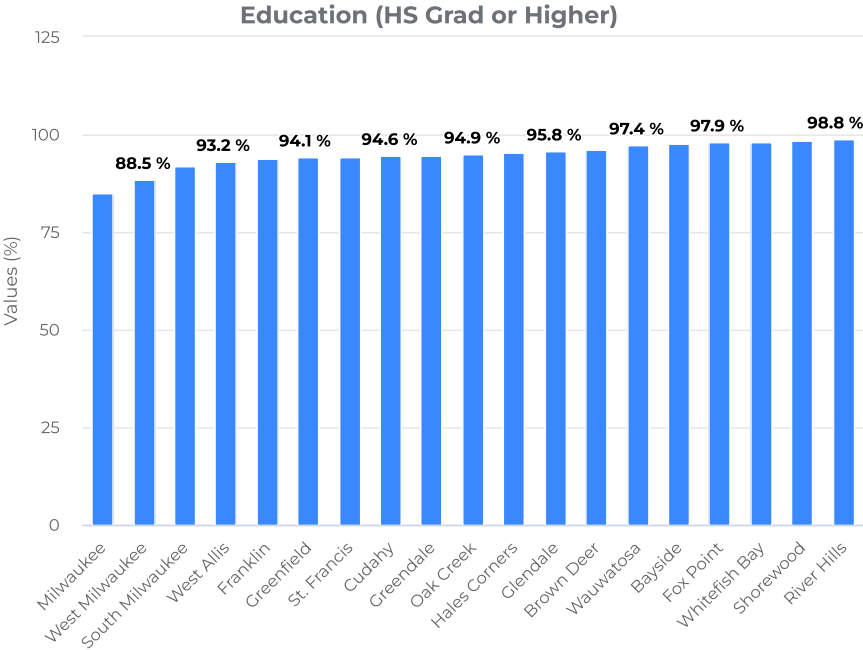
# Education (HS Grad or Higher)

**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



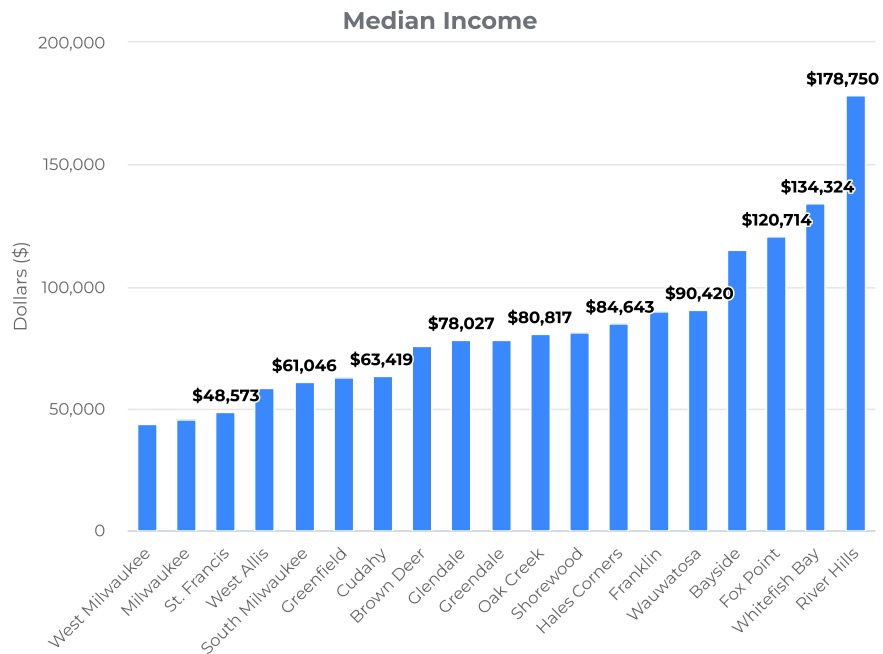
# Median Income

**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 \$114,814, which is considerably above average for the Milwaukee area. Only Whitefish Bay, Fox Point, and River Hills have higher median incomes. All four communities with the highest median income are in the North Shore.

Source: 2020 US Census Data



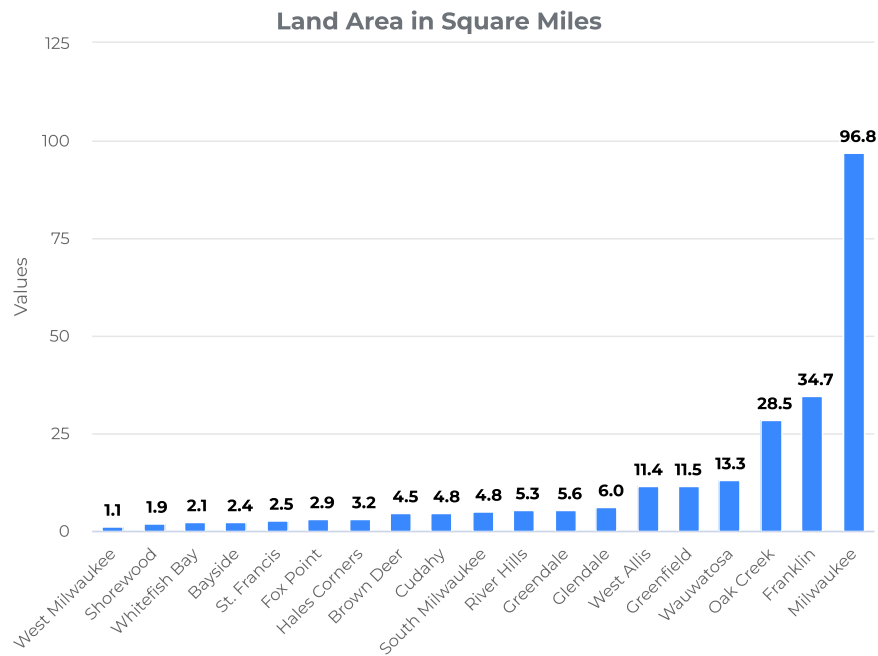
## Land Area in Square Miles

**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





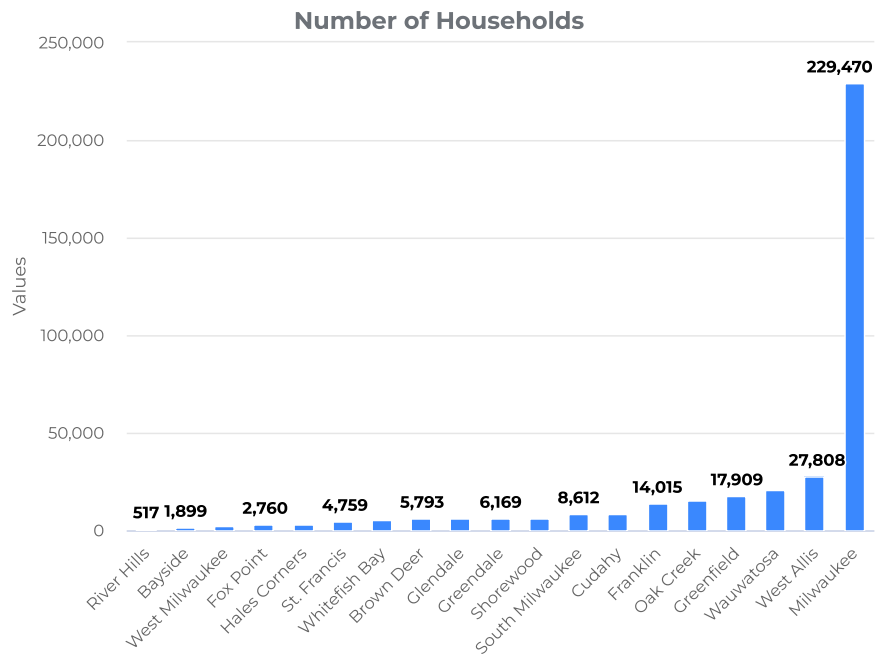
# Number of Households

**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



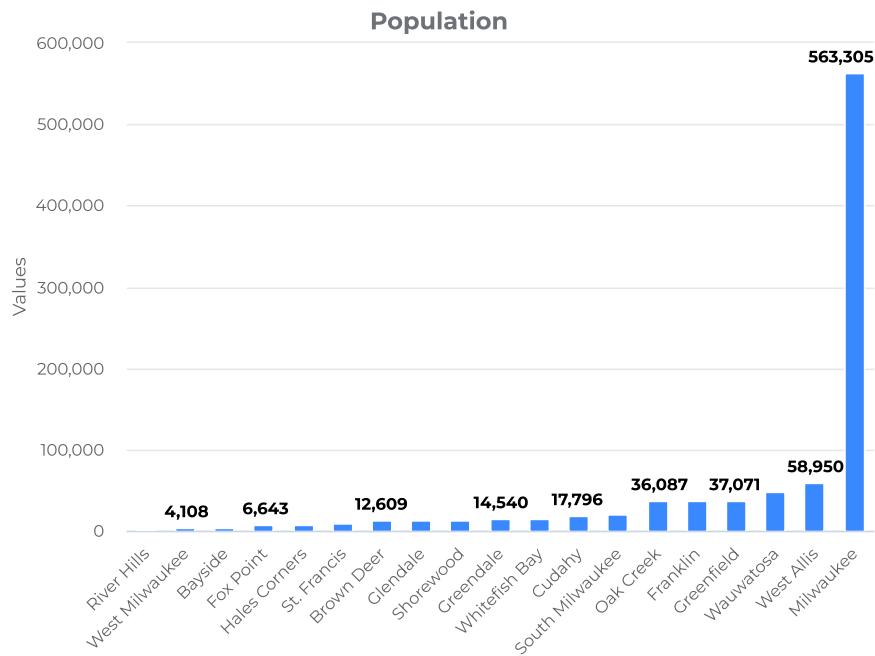
# Population

**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 4,579 residents. Only River Hills and West Milwaukee have a smaller population than Bayside.

Source: 2020 US Census Data



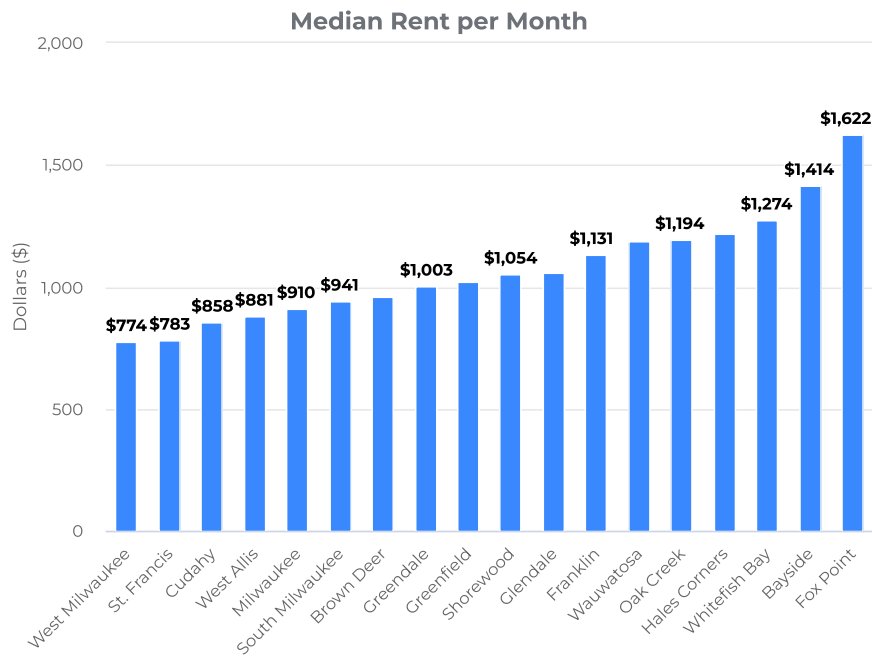
# Median Rent per Month

**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 \$1,414 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



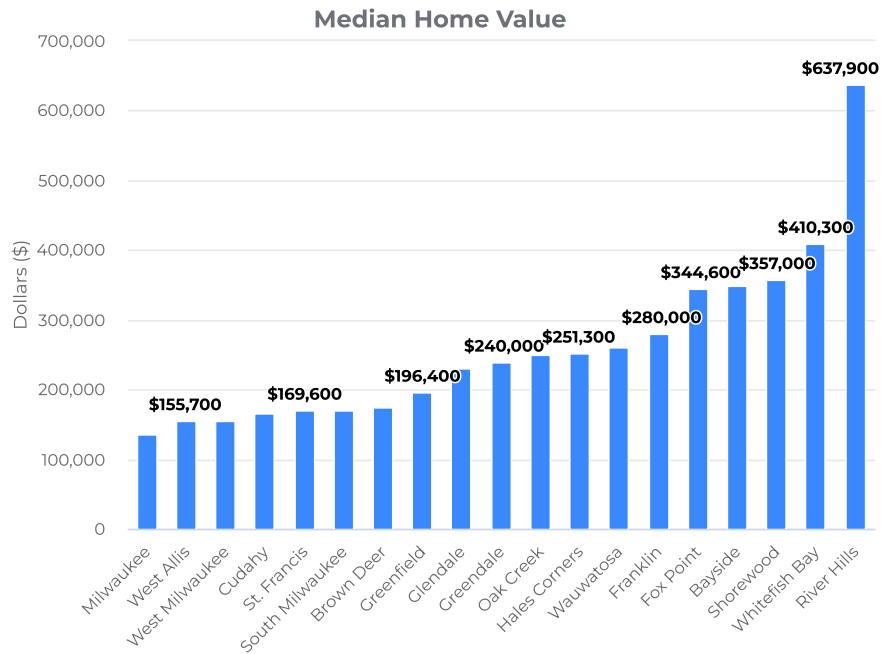
# Median Home Value

**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 \$349,000, 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: 2020 US Census Data



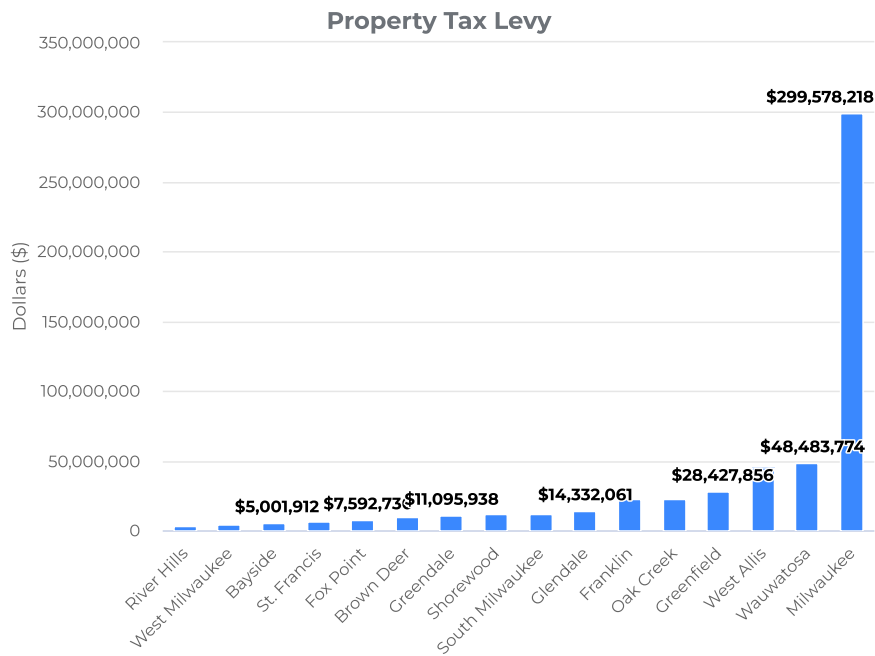
# Property Tax Levy

**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:** 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"><li>• Wauwatosa</li><li>• Fox Point</li></ul>	<ul style="list-style-type: none"><li>• Whitefish Bay</li></ul>	<ul style="list-style-type: none"><li>• Shorewood</li><li>• Franklin</li><li>• Oak Creek</li><li>• Greenfield</li><li>• West Allis</li><li>• South Milwaukee</li><li>• Brown Deer</li><li>• Bayside</li></ul>	<ul style="list-style-type: none"><li>• Greendale</li><li>• River Hills</li></ul>	<ul style="list-style-type: none"><li>• St. Francis</li><li>• West Milwaukee</li><li>• Glendale</li><li>• Cudahy</li></ul>		<ul style="list-style-type: none"><li>• Milwaukee</li></ul>

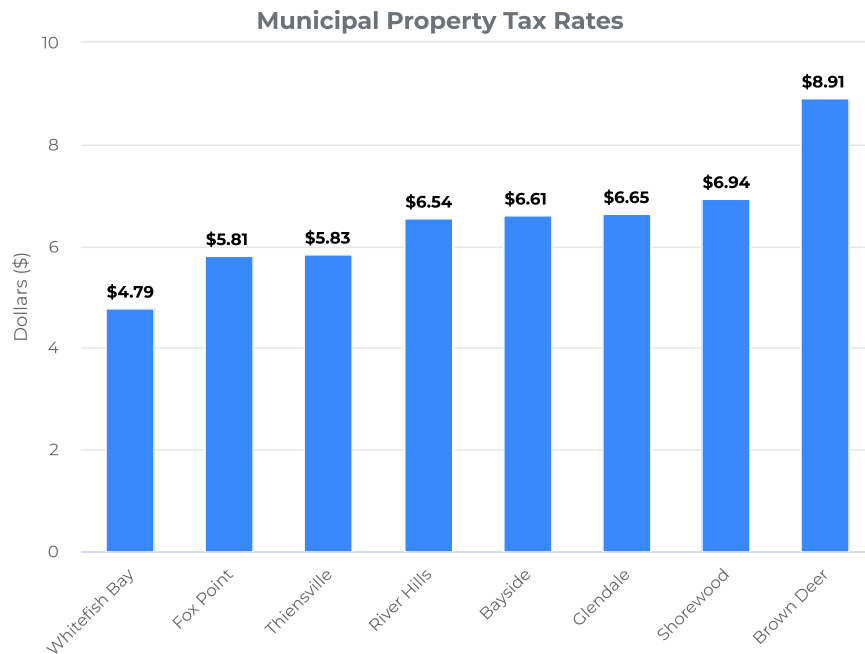
# Municipal Property Tax Rates

**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.





## **Locally Assessed Property Values Fail to Keep Up**

The following case study was published by Wisconsin Policy Forum.

With residential property values rocketing upward in recent years, the gap between local property tax assessments and market values in Wisconsin is now the largest seen in recent memory. That means that when reassessments do occur, many property owners will experience huge increases in the assessed value of their property.

In most cases, this massive correction will not result in the increase in property taxes that many alarmed homeowners expect. Nevertheless, state data show that more than 800 municipalities in the state have assessed values for the collective properties within their borders that are lower than 80% of their market value – the largest gap since at least 2011 and likely much longer. That deserves the attention of both the public and policymakers because it raises concerns about the fairness of our overall tax system. While every property in a community being equally under-assessed would not necessarily lead to an unfair distribution of property taxes, stark divergence from market rates may mean that certain neighborhoods or classes of property are more likely now to be paying more or less than their fair share.

In one bright spot, there is at least some evidence that some communities are trying to catch up. Further data show that 9.5% of Wisconsin municipalities completed a full or exterior revaluation of all property within their boundaries in 2022, the highest mark in at least the last decade. In this brief, we examine these recent trends in assessed and market values for Wisconsin property and also take a look at how the state is unique when it comes to which level of government is responsible for property assessment. We use data from the Wisconsin Department of Revenue (DOR) throughout this report, which is available from 2011 through 2022.

### **Assessed Values Falling Behind the Market**

DOR tracks the assessment ratio – the assessed value of property divided by its market value – for each municipality in the state. This ratio essentially shows how close each community is to assessing property accurately.

In 2022, 811 (42.5%) of the state's 1,906 municipalities with available data had assessment ratios below 80%, and another 592 (31.1%) had ratios between 80% and 90% (see Figure 1). Every county in the state had at least one municipality with a ratio below 80%, and in all but two (Racine and Taylor) a majority of municipalities were below 90%.

State law requires that property is assessed within 10% (in other words, between 90% and 110%) of market value at least once every five years. In 2018, just three municipalities did not hit that range within that time window, with all three assessing property below 90% of market value in each year from 2014 to 2018. By 2020, that number rose to 16, and in 2022, 28 municipalities had been out of range for five straight years. Data for 2023 is incomplete, but there already appear to be at least 50 municipalities that will not meet state standards.

Chronic under-assessment was not always the norm. As recently as 2018, more than four in five Wisconsin municipalities assessed property at rates between 90% and 110% of market value, and from 2011 to 2018, fewer than one out of every 100 municipalities had ratios below 80%. As Wisconsin recovered from the Great Recession and housing values began to rise from their plunge during the previous years, 91.8% of the state's municipalities were within 90% to 110% of their market value in 2016, a high mark after a stretch where a handful of communities were also above 110%. However, as the recovery has continued and the pandemic significantly raised the market value of housing, the number of municipalities in the state-mandated range has now fallen in six straight years.

### **How Property Assessment Works in Wisconsin**

Assessing accurately the value of homes and business properties in the state is an essential step to ensure they are not paying too much or too little in taxes. The local assessment of individual properties is used to calculate what share of the overall levy in a municipality is paid by an individual property owner.

Though counties technically have statutory authority to conduct property assessments in Wisconsin (via approval of at least 60% of the county board), municipalities traditionally have assumed this responsibility. Bigger cities – including all 10 of the largest in the state – tend to employ an in-house municipal assessor or team of assessors, while most other municipalities contract with a private assessor or assessment firm. Many of those firms handle appraisal services for more than one municipality and often for neighboring jurisdictions.

Wisconsin is fairly unique in conducting assessments at the municipal level. The only exception is manufacturing property, which is assessed across the entire state by DOR. According to data from the [Lincoln Institute of Land Policy \(https://www.lincolnst.edu/research-data/data-toolkits/significant-features-property-tax/access-property-tax-database/assessment-administration\)](https://www.lincolnst.edu/research-data/data-toolkits/significant-features-property-tax/access-property-tax-database/assessment-administration), as of 2020, most states assessed property at the county level; in the Midwest, many states also allow for bigger municipalities to conduct their own assessments (see Figure 2 on the following page).

This approach means that Wisconsin municipalities – many of them quite small – must bear the costs associated with assessment services. As a result, financial considerations can impact not only the decision on whether to employ in-house staff or contract for assessment services, but also decisions on how frequently to conduct and pay for revaluations and how to carry them out.

There are four ways to arrive at a community's assessed value. A "maintenance" assessment looks only at major changes to assessed values from the year prior, including new construction, changes in zoning or property classification (such as commercial versus residential), and demolitions. This is the easiest and most common assessment type, but it may yield the biggest divergences from market values when property values are increasing quickly. An "interim market update" is similar, but requires an assessor to analyze neighborhoods, property types, and market trends to determine whether a community can keep a similar assessed value to the prior year or revalue closer to the market.

On the other side of the spectrum, a "full revaluation" requires an assessor to inspect the interior and exterior of every property parcel in a municipality, and an "exterior revaluation" is similar but does not require photos, sketches, or an interior inspection. State statutes require municipalities to conduct a full revaluation once every 10 years. Both of these kinds of property assessments are intended to bring a community's overall assessment closer to full market value.

DOR data show from 2011 to 2022, there were nearly 400 municipalities that only conducted maintenance assessments and another 700 or so that only conducted an interim market update or exterior revaluation, even though state law requires a full revaluation once every 10 years.

### **Harmonizing Property Values Across Communities**

One more step is needed to ensure a fair property tax system: a system for uniformly valuing properties across different communities. Without this additional safeguard, the residents of two different municipalities that lie within the same county or school district could end up paying too much in county or K-12 property taxes because their property is overvalued compared to parcels in the neighboring community.

To prevent this, the state of Wisconsin equalizes values across municipalities in an effort to make them uniform across all of the state's jurisdictions. DOR's equalization process takes into account sales analyses, property appraisals, local reports, and other factors to calculate the full market value of the property in each community in the state in a uniform manner.

In theory, if a city assessed its property at 90% of market value and a neighboring suburb assessed its property at 80% of market value, the equalization process would bring both up to 100%.

If assessment was done at the level of the county rather than the municipality (and if school district boundaries did not cross county lines), there would be no need for equalization. This fact, and the idea that a larger county budget may be able to pay for revaluations more regularly, could be seen as arguments in favor of county property assessment.

### **Higher Assessments Do Not Lead to Larger Tax Levies**

Municipal officials say property owners sometimes suspect and raise concerns that their local governments are increasing their property tax assessments in order to raise the overall levy on taxpayers. That is not really the case in general and particularly in Wisconsin, where the state limits increases in municipal levies used for operations to the rate of net new construction in each community.

In fact, local property taxes are set by governments independently from the property assessment process. A local unit of government – municipality, school district, or county – will set an overall property tax levy amount, then divvy up that amount proportionately by parcel within its boundaries. Counties and school districts also set their levies within their own state limits and then use equalized property values to ensure that their overall levies are fairly split among the communities within their borders.

In other words, the amount of revenue that a local government receives from property taxes is determined by the levy, not property assessments. A rising assessment for a given parcel only leads to greater property taxes for its owner if the increase in the assessment is greater than that of all properties in the community.

### **Is Municipal Property Assessment a Problem?**

In theory, out-of-date local assessments may not lead to an unfair system. Because DOR equalizes property values for tax purposes, so long as all properties in a municipality are similarly under- or over-valued, property owners would be paying their fair share of the full levy. However, the further each community is from assessing its property at full market value, the more problems can arise.

Within a municipality, if two neighborhoods were assessed differently, then this could lead to residents in one neighborhood paying an outsized share of the property tax and the other underpaying. Especially in areas that are growing quickly – such as the Madison suburbs – a newly-built or growing neighborhood that would have property reassessed frequently could pay an outsized share in a market like the one we are in now, while existing neighborhoods that have not undergone a recent revaluation could underpay.

The issue that is most likely to arise, however, is a difference in assessment ratios across classes of property. Municipalities are responsible for assessing all classes of property such as commercial and residential, and assessors employ different metrics to value each. If assessments are closer to market value for one class of property than another, then homeowners could end up paying less than business owners, or vice versa.

To examine the extent to which commercial and residential property assessment ratios are diverging, we looked at 2017 and 2022 ratios in all 160 cities, villages, and towns in five counties: two large (Dane and Milwaukee), two mid-sized (Sheboygan and St. Croix), and one small (Oneida).

As Figure 3 shows, the median assessment ratio in 2017 for commercial property across all 160 communities was 96.9%, whereas for residential property it was 95.8%. In just 26 – or 16.3% – of those municipalities were the two classes of property assessed at ratios at least 10 percentage points apart. In other words, residential and commercial property owners were generally being treated equally.

The data from 2022 paint a different picture. The median assessment ratio for commercial property in the same communities dropped to 90.6% - still within the state's target range, but noticeably lower than five years earlier.

The median assessment ratio for residential properties, however, dropped to 82.9%. The number of municipalities with commercial and residential assessment ratios separated by at least 10 percentage points nearly tripled to 71, or 44.4% of the total. Commercial property was assessed at least 10 percentage points higher than residential in 59 of those communities, meaning that commercial property owners appeared to be overpaying property taxes relative to homeowners.

### **Policy Implications**

Property taxes for individual parcels are determined not by the value of that individual property, but by its value as a share of all property within a given community. Because of that, if and when property owners in Wisconsin see their assessed values increasing significantly now or in the near future, there is not necessarily cause for alarm, as all other parcels may be increasing in value by as much or even more. With more and more communities seeing assessed values fall far behind fair market rates, these kinds of revaluations and increases in assessed values are likely needed in many parts of the state.

That said, issues can emerge when property values either spike (as they have recently) or fall precipitously (as they are apt to do in a recession). When more local assessments are inaccurate or out of date, there is a greater risk that different neighborhoods and classes of property could be paying too much or too little in taxes. The state also has a harder job equalizing values across communities.

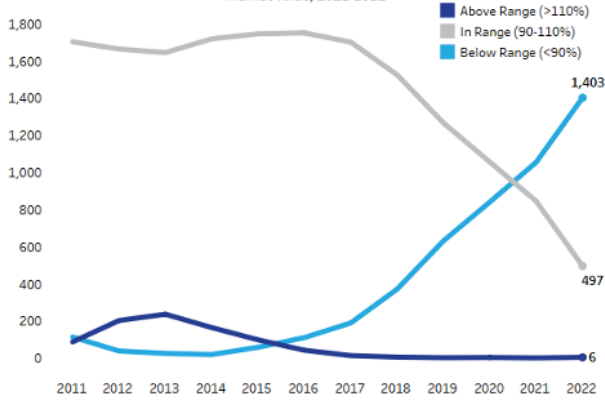
Given the [long list of other local priorities \(https://wispolicyforum.org/research/dollar-for-dollar-where-does-wisconsin-rank-in-local-government-spending/\)](https://wispolicyforum.org/research/dollar-for-dollar-where-does-wisconsin-rank-in-local-government-spending/), assigning local officials the additional task of conducting or procuring an assessment may mean that revaluations are not happening as regularly as they should. These challenges may be reason for state and local policymakers to consider ways to arrive at more accurate and up-to-date assessments.

This may mean looking at giving a greater role in assessments to counties, which particularly in rural areas might have the budgets and economies of scale to conduct more regular revaluations. Lawmakers and the DOR may also wish to consider either higher standards for local assessment or greater efforts to ensure compliance with existing standards. The state could also look for ways to assist local governments in reaching these goals.

In short, policymakers may wish to give greater thought to changing the overall structure under which property assessments are conducted in the state to ensure each property owner in Wisconsin receives an accurate assessment of the value of their property and an equitable tax bill.

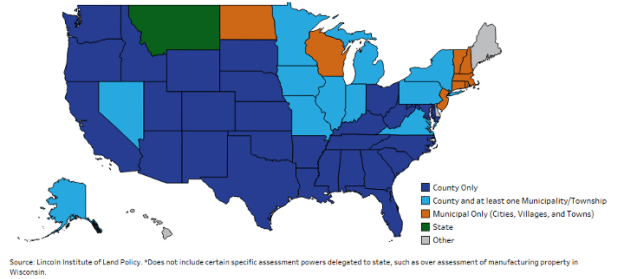
**Figure 1: Few Communities Assess Property Near Market Values**

Number of Wisconsin municipalities assessing property below, at, or above 90-110% of market value, 2011-2022



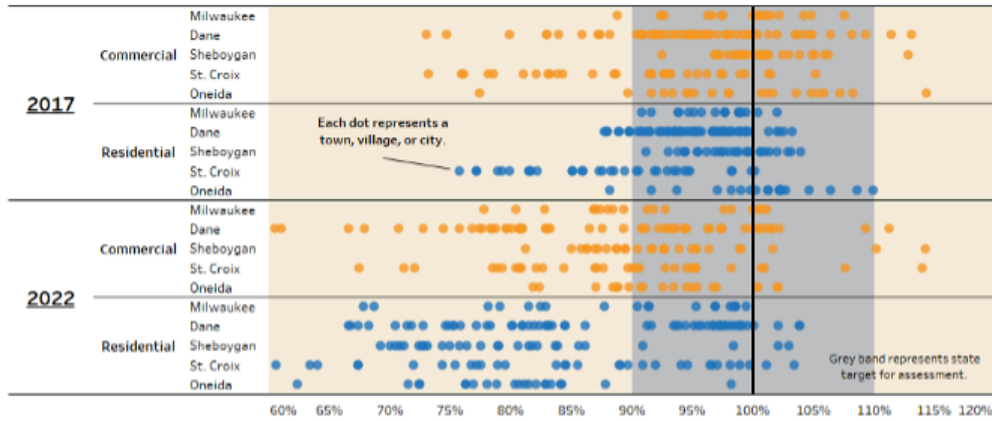
Source: Wisconsin Department of Revenue

**Figure 2: Wisconsin Only State in Area to Assess Property Entirely at Municipal Level**



**Figure 3: Commercial Property Now Assessed Closer to Market Value Than Residential Property**

Assessment ratios for commercial and residential properties in selected counties, 2017 vs. 2022



Source: Wisconsin Department of Revenue

# Road Brine: An Additional Tool

Purpose: To provide an understanding on the operations and benefits of road brine.

Strategic Initiatives: Sustainable Resilience; Fiscal Integrity

Lessons Learned:

1. There are more environmentally friendly winter operation methods available.
2. Road brine can offer economic savings.
3. Effective snow and ice removal requires numerous forms of treatment.

The Village of Bayside has taken a significant step to improve its winter snow and ice removal efforts by constructing an in-house brine machine. This innovation complements the traditional use of salt and, when needed, calcium chloride, to combat winter weather challenges.

## Understanding Road Brine

Road brine, a solution comprising approximately 25% salt and 75% water, plays a pivotal role in addressing winter conditions:

**Preventing Ice Formation:** The primary objective of road brine is to prevent ice from forming on road surfaces. The salt in brine lowers the freezing point of water, creating a thin saltwater layer when applied before a snow or ice event.

**Melting Existing Snow and Ice:** When snow or ice is already present on roads, the salt in the brine begins to melt it. This salt dissolves, forming a concentrated solution that effectively breaks the bond between snow or ice and the road surface, accelerating the melting process.

**Lowering the Freezing Point:** By applying a brine layer, the freezing point of remaining moisture in snow and ice is further reduced, making it harder for additional ice to form, thus reducing slippery conditions.

**Enhancing Traction:** Vehicle traffic agitates the brine solution as it travels over treated roads, mixing it with any remaining snow or ice. This promotes further melting, creating a slushy moisture that offers improved traction.

**Efficiency:** Road brine is often used as a pre-treatment method because of its efficiency. Applied before a storm, it helps prevent ice formation or reduces snow and ice accumulation on roads.

## Environmental and Economic Benefits

Road brine also aids in mitigating the environmental impact of traditional salt application methods, which can leach into freshwater sources. Salt is a permanent pollutant, not breaking down over time and contaminating water bodies. One tablespoon of salt can pollute five gallons of water.

Brine, on the other hand, utilizes a quarter less salt than standard methods while still effectively reducing ice formation. It adheres better to road surfaces, minimizing salt scattering and runoff into water bodies.

## Cost Savings Analysis

Economically, brine offers substantial cost savings. Let's break down the cost comparison for treating one mile of road using different methods:

- Traditional rock salt without brine requires about 35.94 gallons of salt per mile, costing roughly \$69 per ton.
- Brine reduces salt usage to approximately 13.66 gallons per mile, with brine costs at approximately \$0.22 per gallon if purchased from a supplier.
- Producing brine in-house lowers costs to around \$0.07 per gallon.

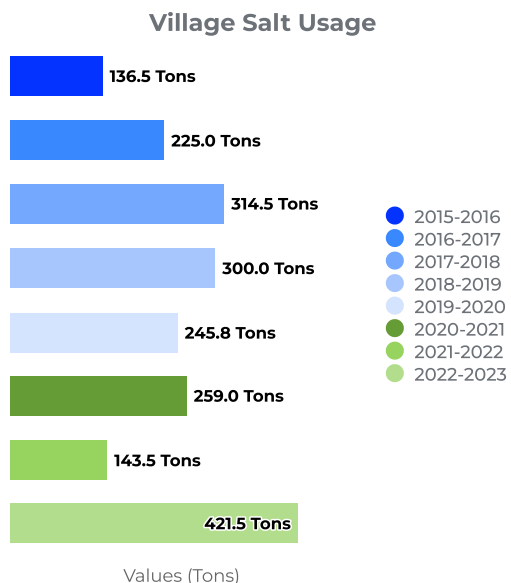
Comparing these costs, traditional rock salting comes in at \$10.50 per mile, while using brine and salt reduces the cost to \$4.90 per mile. Using only brine further decreases the cost to \$3.50. Implementing brine yields a substantial cost savings of \$7 per mile.

### Note on Variable Costs

It's essential to consider that cost savings can vary depending on factors like salt and brine prices, brine production efficiency, and the scale of road treatment.

### Conclusion

Road brine stands as a valuable tool for the Village of Bayside in its efforts to combat snow and ice, offering a more environmentally conscious and cost-effective solution to winter challenges.



# Shade Oasis: Maintaining a Healthy Canopy

Purpose: To give an overview of the tree status of the Village.

Strategic Initiatives: Sustainable Resilience; Community Collaboration; Fiscal Integrity

Lessons Learned:

1. The Adopt-A-Tree Program helps to regrow Bayside's tree canopy.
2. Following the 5% tree species threshold maintains a diversified tree canopy.
3. Working together with residents is beneficial when addressing Village-wide challenges.

The Village of Bayside has received accolades for its forestry efforts, earning recognition as a Tree City USA member by the Arbor Day Foundation since 2008, along with the Growth Award since 2011. Furthermore, in 2020, the Wisconsin Department of Natural Resources ranked Bayside fifth in the state for its tree canopy coverage.

## Understanding Tree Canopy: Benefits and Importance

A tree canopy is the interconnected 'ceiling' formed by closely spaced trees and their branches, extending over streets, yards, and surrounding areas. This canopy provides numerous benefits to the community.

- **Temperature Regulation:** A healthy tree canopy offers shade to streets and homes, helping reduce temperatures in the Village and subsequently lowering cooling costs for residents.
- **Improved Air Quality:** Trees increase oxygen levels, contributing to enhanced air quality in the community.
- **Wildlife Habitat:** Trees serve as vital sources of food and shelter for various wildlife species, including birds, mammals, and insects.

## Bayside's Tree Population and Combatting Emerald Ash Borer (EAB)

Bayside faced a significant challenge with the invasive Emerald Ash Borer (EAB) infestation, beginning in 2009 and officially confirmed in 2016. The Village successfully addressed this issue in 2023 by removing the last EAB-infested public tree.

To combat the loss of trees, Bayside established the Adopt-A-Tree program and initiated additional plantings across the Village. In the Adopt-A-Tree program, residents partner with the Village to share the costs of planting new trees, selecting from a variety of tree species to promote diversification while maintaining the tree canopy.

## Promoting Tree Diversity

In 2014, the Village Board implemented a 5% maximum species threshold for trees in the public right of way. This threshold encourages diversity within the tree population, a critical factor in battling tree diseases like EAB.

Diverse tree populations enhance urban forest resilience by minimizing the impact of diseases and pests, as only a smaller percentage of trees would be affected. In 2023, 43% of public right of way trees in the Village belonged to just five species, each exceeding the 5% threshold—a decrease from 2020 when eight species covered 67% of the Village.

However, the remaining 57% of public right of way trees represented 62 different tree species, each below the threshold.

## The Benefits of Tree Diversity

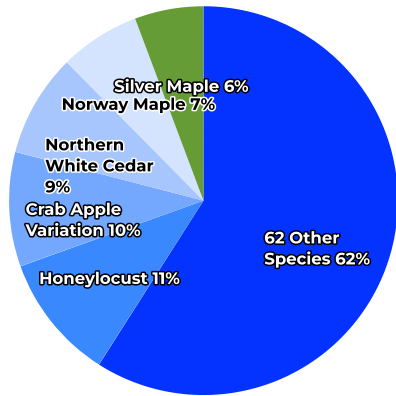
Diverse tree populations offer ecological stability, with varied growth rates, root structures, and nutrient needs. They provide diverse habitats and food sources for wildlife, regulate water flow, reduce soil erosion, aid in stormwater management, and contribute to aesthetic and recreational values.



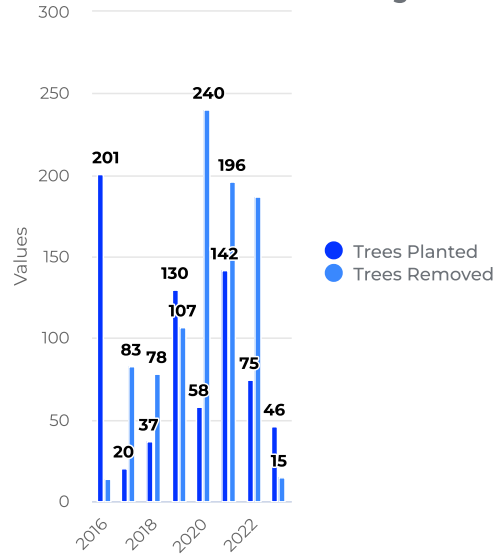
## Conclusion

Bayside's commitment to a diverse tree canopy is evident through its efforts to combat EAB, replant trees, and enforce a 5% maximum species threshold. This dedication ensures a thriving and resilient urban forest that benefits the community socially, ecologically, and environmentally.

### Tree Species



### Tree Removal vs Plantings



## From Yard to Garden: Transforming Yard Waste into Mulch

Purpose: To give insight on the operations of transforming yard waste to mulch.

Strategic Initiatives: Sustainable Resilience; Community Collaboration; Fiscal Integrity

Lessons Learned:

1. Upcycling yard waste minimizes the possibility of it ending up in the landfill.
2. Mulch is a popular request among Bayside residents.
3. Mulch from yard waste has many hidden benefits.

The Village of Bayside operates an eco-friendly yard waste collection program that recycles organic materials into high-quality mulch.

**Collection Schedule:** Bayside's yard waste program comprises regular loose yard waste pick-ups and bagged collections. There are typically 12 regular and five bagged collections, with occasional alterations depending on the year.

**Recycling and Clean Up Days:** Residents can participate in Village Recycling and Clean Up Days, which occur 10 times a year. During these events, residents can drop off permitted yard waste, including leaves, branches, and bush trimmings. However, the Village does not accept prohibited materials like grass clippings, dirt, sod, or stone-like materials.

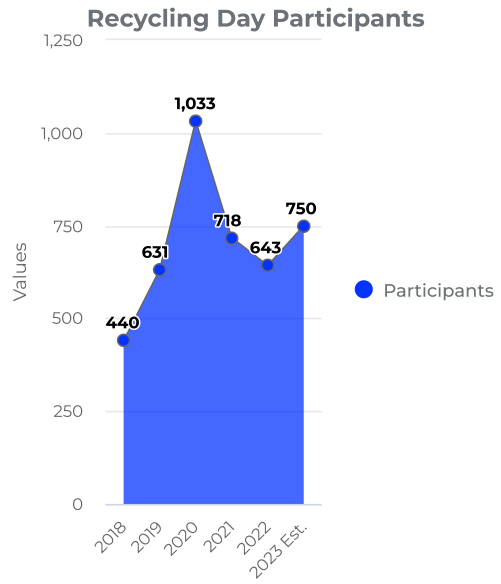
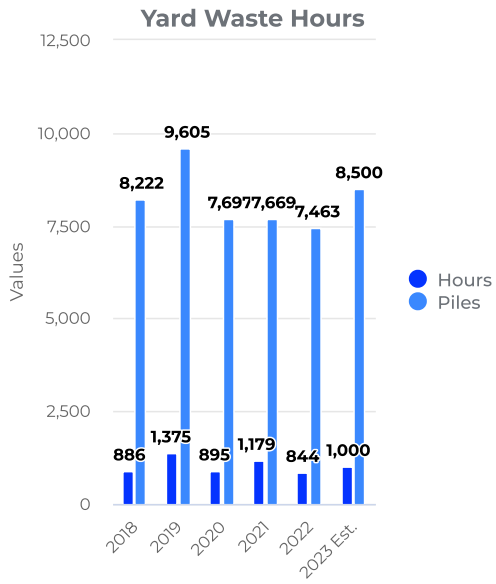
**Mulching Process:** At the end of each season, accumulated yard waste is contracted out for grinding into mulch. In the following spring, the Department of Public Works uses the mulch for beautifying Village beds. Residents can also purchase the mulch, with delivery included, at the following rates in 2023:

- 5 yards for \$100
- 10 yards for \$170
- 15 yards for \$250
- 20 yards for \$315
- 25 yards for \$375

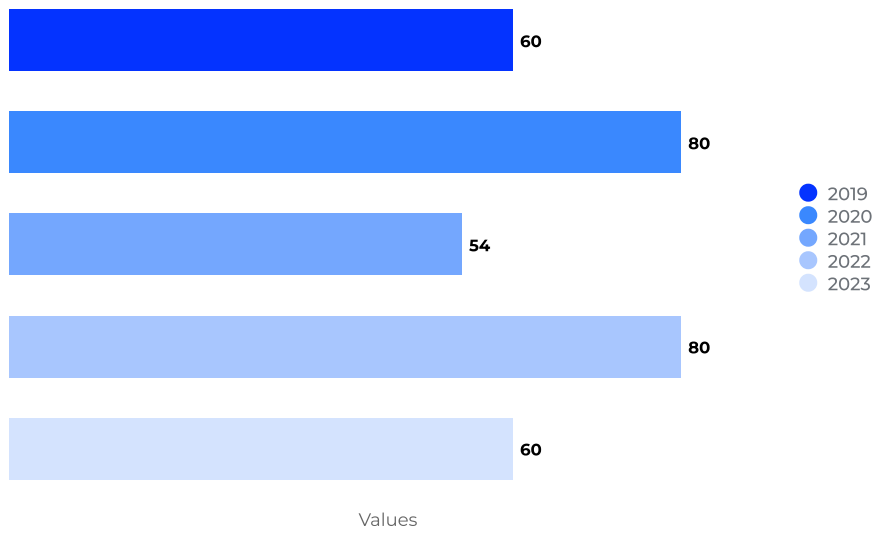
Additionally, residents have a no-charge option where they can pick up bulk mulch placed at the sled hill parking lot, loading it themselves.

**Environmental Benefits:** Mulching yard waste offers several environmental advantages beyond reducing landfill waste. Yard waste-derived mulch is nutrient-rich, gradually releasing nutrients into the soil when applied to garden beds or around trees, reducing the need for synthetic fertilizers that harm the environment. It also acts as a natural weed suppressant, making landscaping more sustainable by reducing the need for harmful chemicals and minimizing the time spent weeding.

**Conclusion:** Grinding yard waste into mulch is an eco-friendly practice with multiple benefits, including waste reduction, soil enrichment, and weed suppression. Bayside remains committed to its robust yard waste collection and mulch services.



### Mulch Deliveries



## Connecting Content Through Channels

**Purpose:** To outline the services and communication provided by the Village in a digital age.

**Strategic Initiatives:** Service Excellence; Connected Communication; Community Collaboration

**Lessons Learned:**

1. Virtual communities promote connection between the Village and its residents.
2. Virtual communication aids engagement within the community.
3. Virtual communication allows the Village to adapt to technological advances to maintain ease of service and quality of service in a digital age.

Effective communication is crucial in local government for transparency and community engagement. This case study explores the Village's efforts to improve communication and address residents' needs.

**Communication Platforms:** The Village utilizes eight platforms, including newsletters, social media, and the website, catering to different demographics based on age. Younger residents engage on social media, while older residents prefer printed materials.

**Bayside Buzz:** This weekly e-newsletter has sent over 673,000 emails since 2018, achieving a remarkable 70% open rate by providing valuable local news and event information.

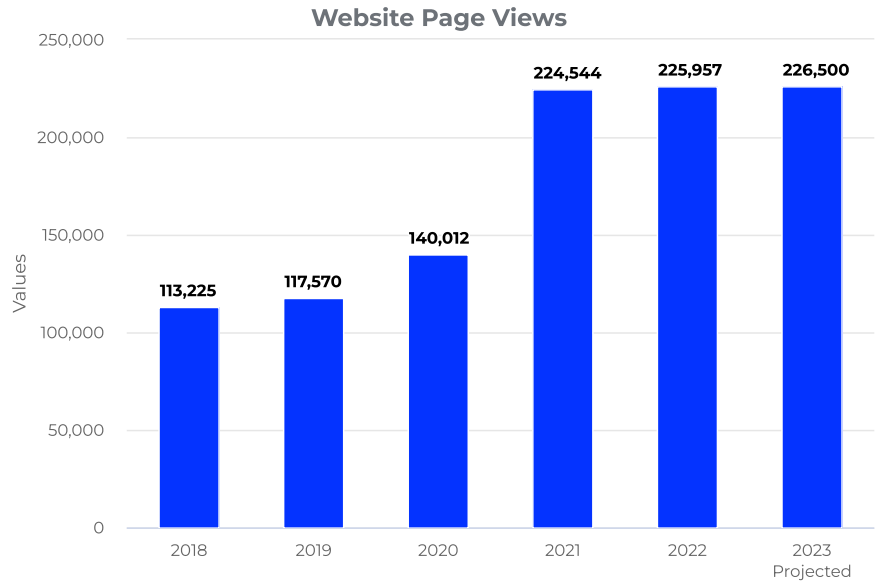
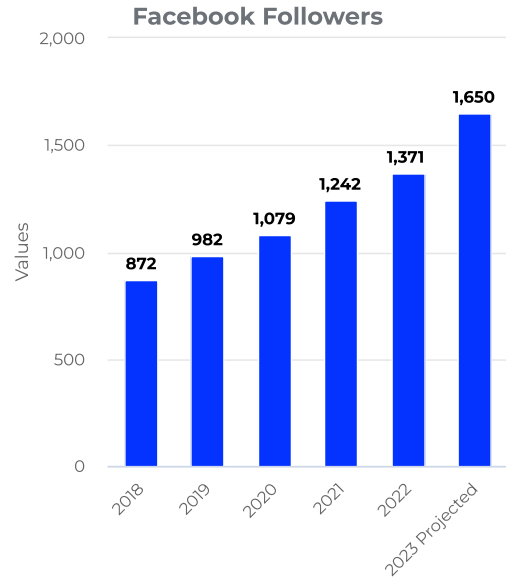
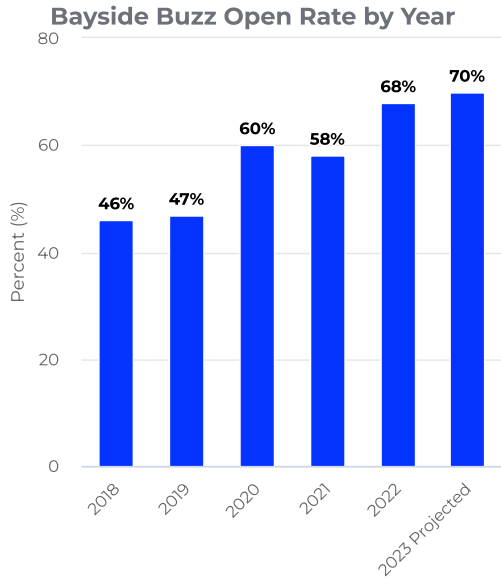
**Facebook:** The Village's Facebook page gained nearly 300 new followers in 2023, with a 77% increase in page reach compared to 2021, sharing events, election details, and more.

**Instagram, X (Twitter), YouTube, and LinkedIn:** Instagram saw significant growth in 2021, gaining nearly 200 followers. X (formerly Twitter) reaches an average of 750 impressions per month. YouTube views are increasing yearly, with three popular series. LinkedIn connects with professionals in the community.

**Village Website:** Offering virtual services, the website records over 220,000 page views annually, improving residents' access to services and enhancing Village efficiency.

**North Shore Living:** A monthly printed newsletter reaches every home in the Village, providing consistent information on collection schedules, elections, and public safety advice.

**Conclusion:** In 2022, the Village achieved 432,268 total unique interactions across platforms. These diverse communication strategies enhance transparency, community engagement, and public trust, resulting in a well-informed and satisfied community, benefiting overall governance and well-being.



# Building a Sustainable Future Through Environmental Stewardship

Purpose: To highlight recent Village efforts demonstrating environmental stewardship.

Strategic Initiatives: Sustainable Resilience; Community Collaboration; Fiscal Integrity

Lessons Learned:

1. Environmental stewardship encompasses a diverse range of responsibilities and actions.
2. Embracing community initiatives leads to positive reception and impact.
3. Encouraging feasible green initiatives boosts participation.

Bayside is committed to environmental stewardship through various initiatives:

**1. Solar Energy:** In 2021, the Village installed 297 solar panels atop the Public Works building, providing clean and renewable energy to multiple Village facilities, eliminating 506,886.2 pounds of CO<sub>2</sub> emissions, equivalent to 3,830 trees, and saving \$58,483.17 as of September 2023.

**2. Reusable Bag Initiative:** In spring 2023, residents received a free Bayside reusable tote bag with yard waste or recycling can purchases, encouraging eco-friendly practices and reducing the use of single-use plastic bags.

**3. Adopt-A-Drain:** Launched in summer 2023, this program allows residents to adopt storm drains, preventing local flooding and protecting waterways from pollution by keeping drains clear of debris.

**4. Village Hall Recycling Center:** The Recycling Center in Village Hall's lobby collects items like eyeglasses, ink cartridges, cell phones, plastic bags, and paper for shredding. It's a popular resource for residents to recycle materials that would otherwise end up in landfills.

**5. Grazing Goats:** The Village partnered with Grazing Goats Wisconsin to clear approximately 3.4 acres of stormwater management facilities over two summers. Goats offer a sustainable, chemical-free solution for maintaining stormwater flow.

**Conclusion:** Bayside's commitment to environmental stewardship includes community programs, renewable energy, waste reduction, and innovative solutions like goat grazing. These initiatives raise awareness and inspire collective action for a greener community.



# Emergency Medical Dispatch: A Comprehensive Overview

Purpose: To explore the benefits of utilizing Emergency Medical Dispatching protocol when providing medical assistance to callers.

Strategic Initiatives: Service Excellence; Connected Communication; Sustainable Resilience

Lessons Learned:

1. The role of Emergency Medical Dispatching protocols.
2. Impact of structured approach to call assessments.
3. Benefits of sustainable resilience.

The Bayside Communications Center (BCC) is the central hub for emergency communications, serving Bayside, Brown Deer, River Hills, Fox Point, Shorewood, Glendale, and Whitefish Bay. Operating 24/7, 365 days a year, this Dispatch Center handles over 125,000 calls annually with a team of 19 Emergency Dispatchers.

Over the past 50 years, Emergency Dispatchers have undergone a significant rebranding process, embracing Emergency Medical Dispatching (EMD) Software to address the perceived "weak link" in emergency medical response. BCC partnered with Priority Dispatch in September 2022 to implement ProQA EMD Software. Since then, they've processed over 9,038 calls using these protocols.

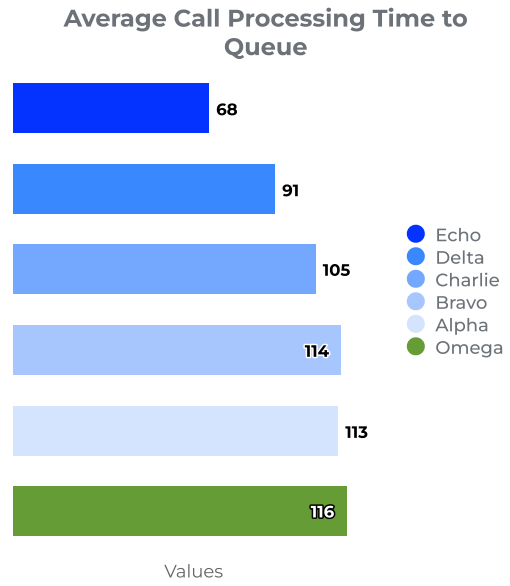
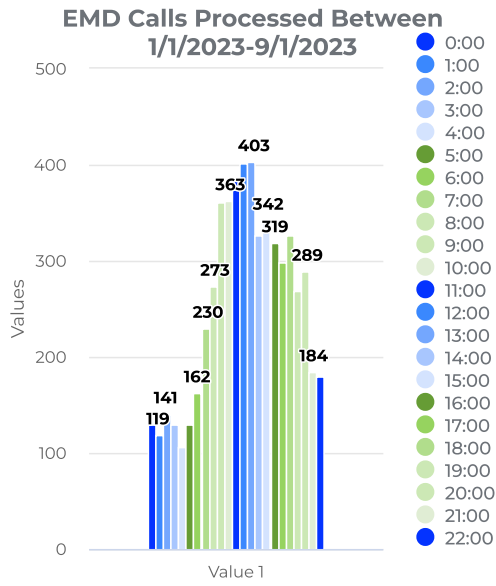
EMD brings structure to call assessment, using standardized techniques to determine the medical request's nature and severity. This helps Emergency Dispatchers categorize calls accurately, from the highest priority (ECHO) to the lowest (OMEGA), optimizing resource allocation and improving patient outcomes through real-time guidance.

In December 2022, an Emergency Dispatcher utilized EMD to guide a caller through CPR instructions, ultimately saving a patient's life.

Besides improving call-taking, the EMD collects data on call volumes and types, allowing trend analysis, system performance assessment, and informed decisions regarding allocation and training. In the past year, BCC's Emergency Dispatchers invested over 275 hours in Emergency Medical Dispatch Training.

Incorporating Emergency Medical Dispatching in BCC enhances the efficiency, accuracy, and effectiveness of emergency medical response systems, ensuring sustainable resilience. Priority Dispatch protocols contribute to resource optimization and provide crucial medical instructions to callers, benefiting the community at large.





# Elections: Voter Turnout and Cost Per Vote

Purpose: This case study analyzes election costs from the perspective of cost per vote.

Strategic Initiatives: Fiscal Integrity; Service Excellence

Lessons Learned:

1. General Elections consistently attract the highest voter turnout.
2. Even-numbered years entail higher election costs.
3. Odd-numbered years exhibit the highest cost per vote.

## Types of Regularly Scheduled Elections:

- Spring Elections occur annually, Spring Primaries occur if necessary.
- Partisan Primaries and General Elections take place biennially (every even-numbered year).
- Every four years, the Spring Election includes a Presidential Preference Vote.

## Voter Turnout in the Village of Bayside:

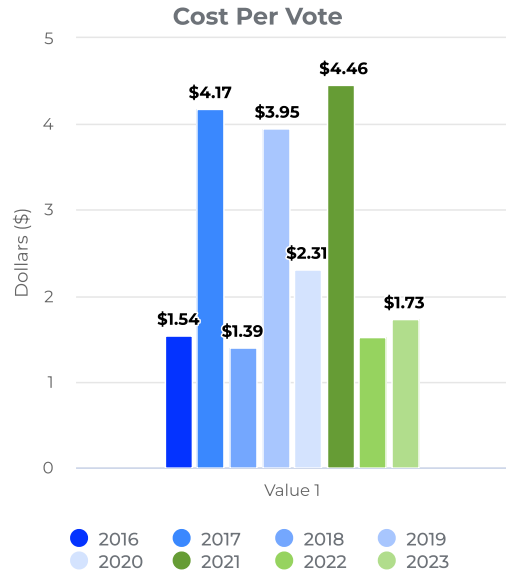
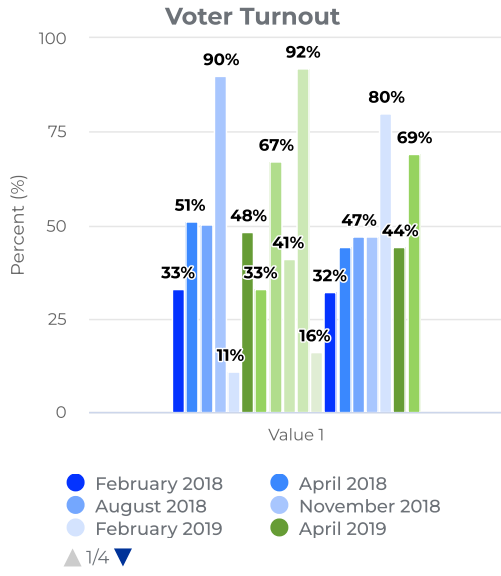
- Voter Turnout measures the number of eligible voters who participate in an election.
- Typically, the Village boasts high voter turnout compared to the United States and Wisconsin.
- The chart below illustrates voter turnout percentages in Village elections since 2016, with the 2020 General Election recording the highest turnout. General elections, featuring races for top offices, consistently see the highest participation.
- Odd-year elections, primarily local, generally experience lower turnout, with the lowest being the 2019 Spring Primary.
- Primaries tend to have lower turnout rates, except every four years when the spring primary includes a presidential preference vote, leading to significantly higher participation.

## Absentee Participation:

- Absentee participation witnessed a sharp increase during the COVID-19 Pandemic due to changing guidelines.
- Recent absentee participation continues to increase with an average range of 30%-40% per election.

## Election Costs:

- Higher turnout helps offset these costs, as elections have a relatively consistent base cost, requiring poll workers, absentee envelopes, and ballots.
- Absentee participation differs in cost from election day participation due to the requirement of two envelopes, each with postage.
- Even-numbered years, featuring up to four elections, tend to be more expensive due to increased wage and supply costs, while odd-numbered years with two elections generally have a lower cost compared to years with four elections.
- Years with higher turnout and more elections per year have a lower cost per vote due to fixed costs.



# Alternative Funding: Maximizing Grant Dollars

Purpose: This case study will examine trends in submitted and awarded grants.

Strategic Initiatives: Fiscal Integrity; Service Excellence; Sustainable Resilience

Lessons Learned:

1. The Village is applying for more grants each year.
2. Staff time, expertise, and SMART analysis are required to be awarded grants at a high success rate.
3. In 2022, the Village received a record amount of grant revenue.

Grants are essential sources of financial support provided by various entities, often governments, for specific projects or purposes, serving as a crucial funding lifeline for all Village departments. These grants encompass diverse areas, including waste removal, green infrastructure, law enforcement, community development, and more.

## Grant Application Trends:

- In 2022, the Village submitted 26 grant applications, marking a 200% increase from 2021 and an unprecedented level of engagement.
- Continuing this upward trajectory, 2023 is poised to become the highest year on record for the Village in terms of submitted and awarded grants.
- The Village has actively pursued more grants since 2017, aggressively competing in the grant market. While this approach doesn't guarantee success for every application, it has significantly increased the total number of grants awarded.

## Historical Grant Success:

- Since 2010, the Village has experienced an excellent track record, receiving nearly every grant it has applied for. For example, in 2022, 26 of 28 grant applications were awarded.
- The Village maintains an impressive average application success rate of 97% since 2010.

## Application Process:

- To maximize grant effectiveness, the Village employs the SMART goal process (Specific, Measurable, Achievable, Relevant, and Time-bound) to craft precise project goals, enhancing the prospects of securing funding.
- Village staff diligently identify grants aligned with projects and Village objectives, navigating a multi-step application process.
- This process often involves extensive follow-up work, as exemplified by the Transportation Alternatives Program Grant (TAP Grant), which demanded environmental documentation, native species documentation, land rights verification, and historical analysis.

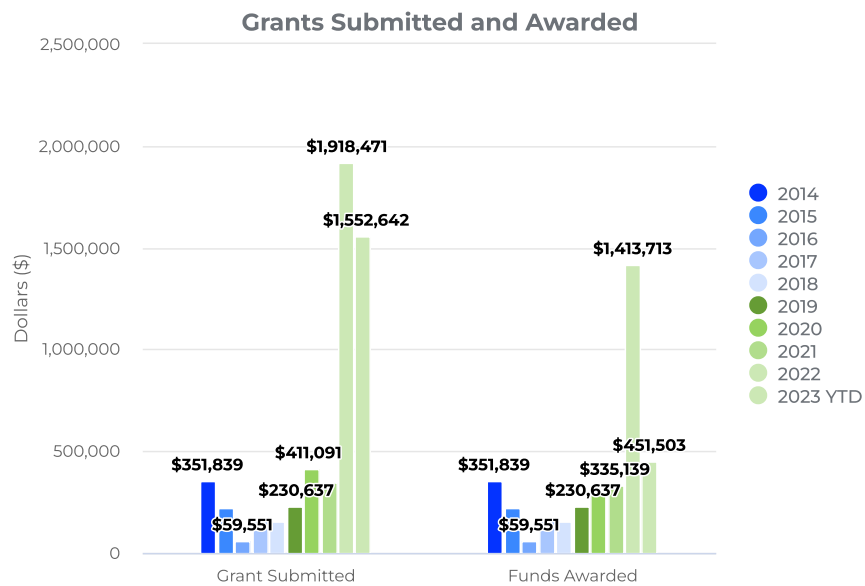
## Grant Considerations:

- Grants are indispensable for financing projects and programs, but it is crucial to understand that they are not free funds.
- Grants typically come with specific purposes and stringent reporting requirements, varying in their degree of complexity.
- Some grants require matching funds, like the Bullet Proof Vest grant, covering 50% of costs for bulletproof vests, and the Department of Agriculture, Trade, and Consumer Protection Clean Sweep grant, necessitating a \$2,000 match for Clean Up Day funding.

## Impactful Grants:

- Grants play a pivotal role in the Village's infrastructure enhancements, with the Public Safety Answering Points Grant (PSAP Grant) supporting the Next Gen 911 Program.
- Bayside was recently designated as the primary Public Safety Answering Point in Milwaukee County, providing grant monies of up to \$500,000 annually.
- The Police Department benefits from grants that fund various initiatives, such as drug take back programs, seatbelt enforcement, OWI enforcement, speeding enforcement, bulletproof vests, and NARCAN, a life-saving medication for opioid overdoses.
- The Village continues to be a recipient of grant awards from MMSD for green infrastructure, private property inflow and infiltration and other awards.
- In 2022, the Village secured \$500,000 from US Representative Gwen Moore's Community Funding Project Grant, designated for the North Shore Library project.
- Additionally, the Village received over \$460,000 from the American Rescue Plan Act in 2022.

**Conclusion:** Grants enable the Village to provide the highest level of service excellence, supporting vital projects and preserving fiscal integrity



## **Service Delivery Methods: Modifying Operational Hours**

Village Hall is a community resource that serves as the central hub for local government services, community events, and public engagement. It currently operates from 8:00am to 4:00pm, Monday through Friday, to provide services to the residents of the Village.

In response to changing needs, budget considerations, technology advancement, meeting and event management, comparable communities, employee recruitment and retention, and more, the Village has explored modifying service delivery hours for Village Hall.

The Whitburn Center for Governance and Policy Research at the University of Wisconsin-Oshkosh released a research report on the state of Wisconsin's local government workforce. Their research identified that in order to avoid staffing challenges by successfully recruiting and retaining a talented workforce, municipalities must adapt traditionally private sector incentives such as modified work schedules. Additional studies continually show that to continue providing quality services and retaining quality employees to provide those services, local governments must continue to modernize.

### **Current Traffic**

Three primary ways that Village staff interacts with the public are phone calls, in-person visits, and website users. Prior to the COVID 19 pandemic, the Village made a concerted effort to provide as many services as possible virtually through the web site. The COVID 19 pandemic expedited that process, and most village functions are provided via a virtual village hall. In fact, the digital media contacts through social media, web site and other forms connect with the public nearly 500,000 times per year. Through the Village website, residents can make payments, request services, and have almost any question answered through Frequently Asked Questions and search bar that uses artificial intelligence to understand resident questions.

Phone calls are the second most common form of traffic, specifically on Monday and Tuesday and between 8:00am and 12:00pm daily. Phone calls in the afternoon are 33% less than morning, while overall phone calls on Friday are 60% less than other weekdays.

The least common forms of traffic are in-person visitors. The Village Hall recycling center, particularly plastic bag recycling, is the most frequented service utilized by residents. The Village will soon offer a outdoor recycling collection point for plastic bags, eliminating the in Village Hall need for plastic bag recycling.

Fridays have historically been slower days for Village Hall regarding public visits to Village Hall. Friday mornings between 8:00am and 12:00pm are 25% slower than Monday through Thursday mornings and Friday afternoons between 12:00pm and 4:00pm are 55% slower than Monday through Thursday afternoons.

### **Modified Hours**

#### **Alignment with Public Works Hours**

Several years ago, the DPW hours were modified to provide enhanced service delivery by extending days Monday through Thursday and completing the 40 hour work week on Friday with a short day. This change has over time enhanced service delivery, work productivity, project completion, decreased mobilization times, and enhanced workplace satisfaction. When interviewing for DPW positions, it is work schedule that is commonly mentioned as a reason for wanting to work in Bayside DPW.

As the organization continues to evolve, better alignment between Village Hall and Department of Public Works schedules will allow for improved collaboration, communication between departments, and service delivery with the public.

#### **Reduced Overtime and Compensatory Time**

Revised hours of operation reduce overtime and compensatory time from Village meetings and events, leading to a cost savings for the Village. The Village is experiencing a rise in community events and meetings that require staff time. The proposed modification will allocate additional time for employees to engage in these events effectively. On average, Village staff provides staffing outside normal operating hours between 50-70 times per year, with an average of 1-6 hours per meeting or event.

During 2024, the Village will administer up to 4 elections and plans to offer extended hours Tuesday through Thursday for absentee voting, adding to the number of events and staff time outside of normal hours. Within the 2024 budget, the proposed budget also eliminates the management internship which has provided front counter service. Under any service hour model, staff is required to work 40 hours per week.

### **Staff Morale and Employee Productivity**

As many private sector businesses modify service hours, offer remote work alternatives, municipal governments are more limited in options and staffing size limits remote work possibilities. In addition, offering dedicated office time without interruptions provides greater efficiency and delivery of timely work products. All of these can significantly boost staff morale and enhance overall productivity.

### **Comparable Communities**

While municipalities face private sector competition for employees, the Village also faces competition from other municipalities. A review of municipal hours operations highlighted communities modifying hours of operation for a variety of reasons. Three similar communities, Fox Point, Elm Grove, Plymouth, and others have modified Friday hours to help address some of the changing demands as outlined above.

### **Connecting with Human Resources**

92% of the Village workforce works shifts outside of normal “business” hours. As the Village continues to enhance the workplace environment, connect with employees, and make available to employees human resources, staff has been modifying hours to meet with employees, administer benefits, hold employee meetings, and answer questions. This modification results in less staff being available in Village Hall during regular business hours to help accommodate competing demands.

### **Reduced Energy Expenses**

While nominal, modified hours of operation do reduce operating costs for such things as utilities.

### **Conclusion**

Based on the many issues outlined within, to best serve the needs of the public, maintain our dedicated workforce, and respond to changing realities, the Village will modify the operating hours of Village Hall to 8:00am to 4:00pm from Monday to Thursday and 8:00am to 12:00pm on Fridays to mirror its neighbor, Fox Point, among many other competing employers.

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2024 Holiday & Event Calendar						
Holiday/Village Offices Closed						
Election						
Recycling Day						
Clean Up Day						
myBlue Night Out						
Fall Fest/SK						
Trick or Treat						
Holiday Drop Off Day						
Fourth of July Parade						
Village Board Meeting						
ARC Meeting						
Beer Garden						
In-Person Absentee Voting (Board Room)						
In-Person Absentee Voting (Lobby)						
myCrew Night						
Citizens Academy						



## **Reducing Exposure: Prescription Drug Collection Program**

Purpose: This case study examines the benefits of the Village of Bayside Police Department's Prescription Drug Collection Program.

Strategic Initiatives: Service Excellence; Community Collaboration; Sustainable Resilience

Lessons Learned:

1. Prescription drug collection programs help prevent drugs from contaminating our environment.
2. These programs help reduce the risk of prescription drug abuse and overdose.
3. The program helps reduce the costs related to disposal of unused medication.

The Bayside Police Department offers a safe and accessible prescription drug collection program. Since 2014, a drop box has been available in the Police Department lobby, accessible 24/7, 365 days a year. Residents are encouraged to deposit various medications, including prescription (both controlled and non-controlled), over-the-counter medicines, ointments, inhalers, patches, non-aerosol sprays, creams, vape cartridges (with batteries removed), vials, and pet medications.

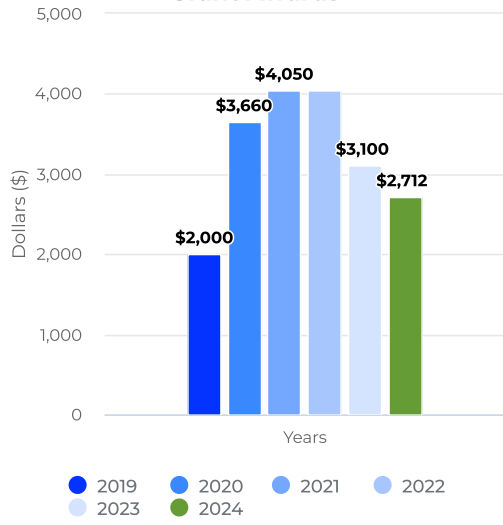
The collected drugs are boxed by the Bayside Police Department using containers provided by the DEA (Drug Enforcement Administration). Initially, these boxes are stored in a secured cage within the property vault. Twice a year, they are weighed and transported to DEA-designated collection sites for proper disposal.

The Wisconsin Department of Justice (DOJ), in collaboration with the DEA, organizes Prescription Drug Take Back Initiatives in Wisconsin. The Police Department's involvement includes transporting collected medications to secure disposal sites twice annually. The initiative aims to offer a secure, convenient, and responsible method for disposal, while also raising awareness about the potential for medication abuse. It's essential to note that unused or expired medicine should not be flushed or discarded in the trash, as it can lead to environmental contamination.

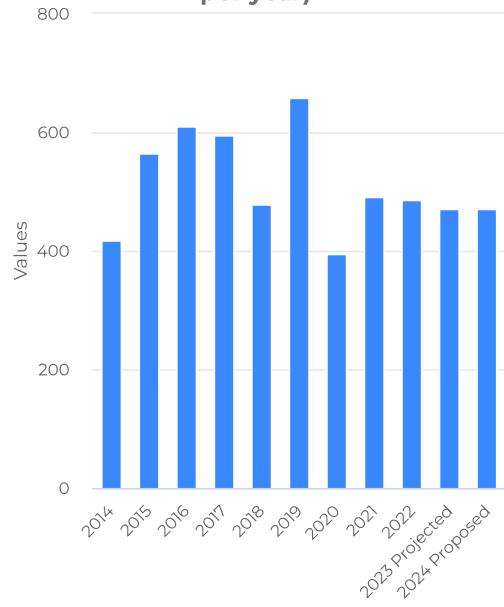
There are many benefits for the Village of Bayside to participate in prescription drug collection programs. These programs can help to:

- Reduce the risk of prescription drug abuse.
- Reduce the risk of overdose.
- Prevent prescription drugs from entering the environment.
- Save money.
- Improve public health.
- Increase awareness of the dangers of prescription drug abuse.
- Build community support.

**Clean Sweep Prescription Drug Grant Awards**



**Prescription Drug Collection (lbs. per year)**



# Cyber Security: Building Human Firewalls

Purpose: This case study reviews the effectiveness of cyber security training.

Strategic Initiatives: Service Excellence; Connected Communication; Community Collaboration

Lessons Learned:

1. Staff can either be your greatest cyber target or defense.
2. The more communities work together, the stronger the cyber defense becomes.
3. Lessons staff learn at work to protect against cyber threats can be applied at home.

Bayside, known for its history of innovation and technology commitment, was among the earliest communities in the state to establish a robust cybersecurity program. In June 2018, the Village adopted a cloud-based security awareness training platform to equip its staff as human firewalls against cyber threats, particularly phishing.

The platform offers diverse training modules covering key cybersecurity areas like phishing, social engineering, malware, and ransomware. The Village customized these modules to meet its staff's specific needs, focusing on topics such as phishing awareness for municipal employees.

Additionally, the platform's Phishing Security Test (PST) solution was integrated to evaluate the effectiveness of security awareness training. The PST allows the Village to simulate phishing attacks and monitor staff responses.

## Phishing

The results of the platform implementation have been impressive. Since adopting the platform, the Village witnessed a significant reduction in staff clicking on phishing emails. Since the platform's deployment, the North Shore has reduced its organizational risk score from 30% to 15%, even with the inclusion of new agencies in the campaigns. The industry best practice is to maintain an overall risk score below 20%, emphasizing the program's success in enhancing cybersecurity across the region.

In addition, since implemented, staff has reported over 12,000 suspicious emails. Based on reporting, artificial intelligence is then utilized to provide additional security measures.

In addition to Phishing Awareness Training, the Village also utilizes Social Engineering Training, Malware Training, and Ransomware Training as a sampling of its cyber security efforts. Staff receives bi-weekly best practices, monthly training, as well as frequent simulated campaigns to enhance end user education and awareness.

## Connected Communities

The platform has been deployed not only in Bayside but also in Glendale, Shorewood, North Shore Fire/Rescue, North Shore Health Department, and Brown Deer. Expanding the program across the North Shore ensures a larger, collectively trained staff acting as human firewalls, fortifying all agencies against cyber threats and phishing.

# Life Behind the Phone Line: An Emergency Dispatcher

Purpose: This case study provides an exclusive behind-the-scenes glimpse into the world of Emergency Dispatching.

Strategic Initiatives: Service Excellence; Connected Communication; Sustainable Resilience

Lessons Learned:

1. The role of an Emergency Dispatcher.
2. Impact of exposure to critical incidents as an Emergency Dispatcher.
3. Recognition of mental health risk factors and the importance of Employee Assistance Programs.

The Bayside Communications Center (BCC) serves as the central hub for emergency communications in Bayside, Brown Deer, River Hills, Fox Point, Shorewood, Glendale, and Whitefish Bay. Operating 24/7, 365 days a year, this Dispatch Center handles over 125,000 calls annually, managed by a team of 19 Emergency Dispatchers. Despite being the initial point of contact in emergencies and providing crucial aid to callers and responders, the role of an Emergency Dispatcher often goes unnoticed by the public.

## The Role of an Emergency Dispatcher: Service Excellence

Emergency Dispatchers are skilled professionals responsible for receiving and processing emergency and non-emergency calls. They excel in multitasking, gathering information, providing instructions, and dispatching police, fire, or medical responders. Comprehensive training covers effective communication techniques, information gathering, and priority setting. Specialized communication systems and legal and ethical considerations are part of their education. In 2022, BCC Emergency Dispatchers completed over 3,900 hours of training.

They typically work full-time shifts spanning 8 to 12 hours, including nights, weekends, and holidays, adapting to the unpredictable nature of emergencies. Despite the demanding environment, many find the work personally fulfilling.

## Technological Advancements: Connected Communication

Recent technological advancements like Text-to-911, NG911, and Emergency Medical Dispatching Software have transformed emergency communications, enabling text messaging and locational data use. In 2022, BCC processed over 76 Text-to-911 sessions, necessitating additional training and adjustments.

## Impact of Dispatching Critical Incidents

Emergency Dispatchers routinely handle distressing calls involving violence and medical emergencies. They bear the responsibility of being the first point of contact and directing crucial resources, often with life-or-death consequences. The weight of this role is compounded by the fact that they rarely learn the outcomes of the calls they handle.

## The Importance of Mental Health Resources: Sustainable Resilience

A career in emergency services can take a toll on mental and physical health. Continuous exposure to others' suffering can lead to compassion fatigue, secondhand trauma, and burnout. Studies indicate that approximately 18-24% of Emergency Dispatchers experience PTSD during their careers. Addressing these challenges requires prioritizing mental health resources and providing training in self-care, stress management, and achieving a healthy work-life balance. Employee Assistance Programs offering counseling and therapy have proven beneficial.

# Body Worn Cameras: Exemplifying the Standard

Purpose: This case study examines Body Worn Camera usage by the Village of Bayside Police Department.

Strategic Initiatives: Service Excellence; Community Collaboration

Lessons Learned:

1. Costs related to the usage of body cameras are heavily outweighed by the evidentiary and legal benefits.
2. Body cameras in conjunction with squad cameras have rapidly become the standard for Wisconsin Police Departments.
3. Body cameras have been shown to help deter police misconduct, help protect officers from false accusations, and assist in court cases.

Body-worn cameras offer numerous advantages to officers in the Bayside Police Department, including:

- Increased Transparency and Accountability
- Reduced Complaints
- Courtroom Evidence

In addition, they deter misconduct, protect officers from false accusations, aid in court, and educate the public about police work. Bayside Police Department's proactive use of body cameras has been instrumental in promoting transparency and accountability.

## Wisconsin Standard for Body Cameras

A survey conducted by the Wisconsin Department of Justice in November 2020 showed that:

- 88% of responding law enforcement agencies in Wisconsin use recording devices.
- 48% use both dash cameras and body-worn cameras.
- 76% provide individual cameras for officers.
- 12% do not use any recording devices, primarily due to cost concerns.
- The state average for retaining footage is 90 days.

## Body Cameras Nationwide

A 2018 report by the Bureau of Justice Statistics revealed:

- 47% of agencies acquired body-worn cameras in 2016, increasing to 80% for large police departments.
- New York City's implementation led to a significant reduction in complaints against officers.
- Milwaukee Police Department observed increased officer community engagement with their "Park and Walk" strategy.
- Las Vegas Metropolitan Police Department recorded lower police use of force and fewer citizen complaints.
- Phoenix, Arizona experienced fewer citizen complaints despite an increase in use of force incidents.

## Body Cameras for Bayside Police Department

The Bayside Police Department adopted body cameras in 2015 and switched to GETAC as their current manufacturer in 2018. All officers are required to wear and use body cameras during their shifts, recording interactions in law enforcement capacities. Exceptions include non-enforcement activities like road closures, business checks, and community events. Bayside's body cameras synchronize between squad and body-worn cameras as well as automatically activate based on squad emergency light, GPS parameters, or squad rifle release.

# Building Permits: Safeguarding Safety and Promoting Quality Construction

Purpose: To communicate the importance of building permits and the options that are available.

Strategic Initiatives: Service Excellence; Connected Communication

Lessons Learned:

1. The online portal for submitting building permits is well used.
2. A building permit requires more than just compliance with Municipal Code; it encompasses various essential factors.
3. The Village is experiencing a decrease in building permit applications.

In 2023, the Village of Bayside oversaw a wide range of construction projects, varying from backyard shed additions to complete residential demolitions and rebuilds. Regardless of the project's size, one common crucial step is applying for and obtaining a building permit. The primary objective behind building codes and permits is to guarantee the safety and structural integrity of your construction, safeguard against potential legal issues, and protect against injuries.

## The Necessity of Building Permits

Building permits are indispensable in the construction world for several reasons:

1. **Ensuring Safety:** Building permits grant contractors permission to commence work, while also allowing for inspections by organizations like SAFEbuilt Inc. These inspections are vital in identifying potential hazards and unsafe construction practices. By ensuring that projects adhere to minimum building code safety standards, inspections reduce the risk of fire, structural failures, and other issues that can lead to costly repairs, injuries, or worse.
2. **Protecting Property Value:** Your home is a significant investment. Non-compliance with building codes can lead to a decrease in your property's value. Having a permit can save you money by ensuring your project follows regulations. It's worth noting that homeowners' insurance policies may not cover damage caused by unpermitted work.
3. **Facilitating Future Sales:** Keeping a permit on record can simplify selling your property in the future. Many listing associations and financial institutions require owners to disclose any home improvements or repairs and confirm that permits were obtained. Without permits, you may encounter obstacles when selling your property, such as potential requirements for work removal or costly repairs.
4. **Municipal Code Compliance:** Building permits are required by the Municipal Code, making them a legal necessity.

## Historical Overview of Permits

The Village's permit requirements extend beyond new constructions, additions, and encompass updates to electrical, heating, ventilation, air-conditioning, plumbing systems, and various other projects like fencing, fireplaces, and water heaters. While the overall number of permits has decreased since 2015, it has remained relatively stable in recent years. The impact of the COVID-19 pandemic, increased home-based work, supply chain disruptions, and material shortages might be contributing factors to this trend. As of September 2023, the Village has received 422 building permit applications, indicating a potential decrease in annual permit activity compared to previous years.

## The Permit Application Process

The Village offers multiple channels for submitting permit applications, providing flexibility for contractors and residents. Applications can be sent by mail to Village Hall, submitted in person, emailed to the building services address, or completed digitally through Access Bayside. In 2021, the Village introduced online permit submission,

simplifying the process and reducing paper usage. The online portal, which handles around 20-25% of annual permit applications, received 45 online permit applications in 2023. This year's usage is expected to remain consistent with the trend of reduced permit applications.

### **Conclusion**

Securing building permits is a critical step in guaranteeing the safety and compliance of construction projects. The final inspection conducted by SAFEbuilt references the permit to confirm that the work adheres to safety standards. By offering diverse options for obtaining building permits, the Village aims to streamline the process for residents and contractors, enhancing efficiency and adherence to regulations.

# **Straight, Stable, Sturdy: Ensuring the Delivery**

Purpose: To highlight a service that is provided to the residents.

Strategic Initiatives: Community Collaboration; Fiscal Integrity; Service Excellence

Lessons Learned:

1. Solution-based practices are important for building relations with the community.
2. A stable mailbox is better equipped to withstand adverse weather conditions.
3. Cost effective programs are advantageous to the residents and the Village.

Over a decade ago, the Village initiated the "Straight, Stable, Sturdy" campaign, which has remained a constant presence in the community. This campaign serves to educate residents about the critical qualities of having a mailbox that is straight, stable, and sturdy. Mailboxes lacking these characteristics are more susceptible to damage and the risk of being knocked over, particularly during winter plowing months.

## **Identifying Mailbox Standards**

To identify mailboxes that meet these standards, the Village conducts fall inspections and compiles a list of mailboxes that fall short of these requirements. Subsequently, postcards are dispatched to the respective property owners, notifying them that their mailbox is not straight, stable, or sturdy and requiring corrective action. If a resident's mailbox is included in this list, it becomes the homeowner's responsibility to replace it, should it be knocked over by snow displaced by snowplows.

## **Addressing Community Concerns**

In response to frequent inquiries from residents seeking guidance on mailbox replacement procedures, the Department began an internal quest to provide an effective solution to the community. After researching the mailbox replacement policies of other communities and conducting a cost-effectiveness analysis, the idea of the Bayside Mailbox Replacement Program was conceived and officially launched in spring 2022.

## **Bayside's Mailbox Replacement Program**

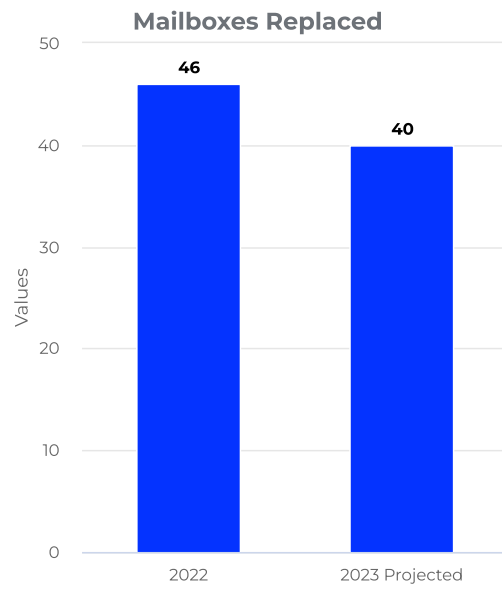
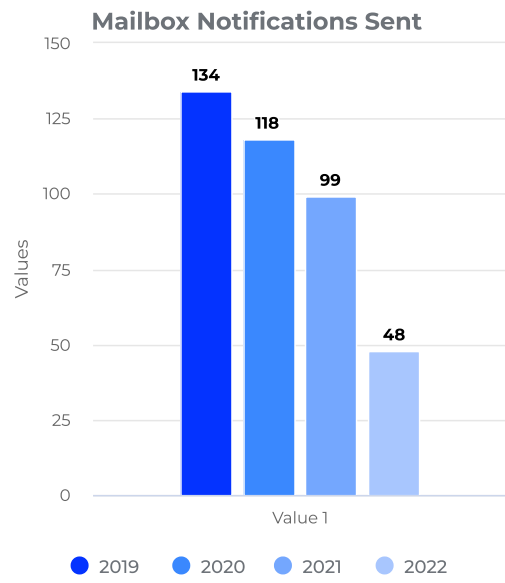
This program empowers Bayside residents to acquire a mailbox and post, with installation services conducted by the Public Works Department for a fee of \$200. Residents can choose from black, white, or grey galvanized steel mailboxes and receive a standard treated wood post.

Upon receiving a request, the Department initiates a Digger's Hotline request for the property address to ensure that there are no utility lines in the path of installation. After this request clears, the crew removes the old mailbox, drills a new hole, and installs the new post and mailbox. They utilize a compressed sand and stone mix for the base, which provides concrete-like stability while allowing for manageable removal if necessary. The property address number is also affixed to the mailbox in accordance with Village Code and US Postal requirements. The entire process typically takes around two weeks, culminating in residents enjoying a new mailbox that is straight, stable, and sturdy.

## **Conclusion**

The "Straight, Stable, Sturdy" campaign, alongside the Bayside Mailbox Replacement Program, efficiently addresses recurring mailbox concerns by offering a cost-friendly and hassle-free mailbox installation service. Beyond the practical benefits, the program contributes to an aesthetically pleasing and cohesive look throughout the community.





## Naloxone: Saving Lives

Purpose: This case study examines the benefits of carrying Naloxone by the Village of Bayside Police Department.

Strategic Initiatives: Service Excellence; Community Collaboration

Lessons Learned:

1. The cost of carrying naloxone is relatively low but the potential benefits are high.
2. Opioid-related overdoses are a major public health crisis. Due to the potency of these opioids, carrying naloxone can mean saving the life of a member of the public or fellow officer.
3. A benefit of officers carrying naloxone is that it can help to build trust between police officers and the communities they serve.

Naloxone is a safe and effective medication that rapidly reverses opioid-related overdoses. Administered through a nasal spray, it blocks opioids' effects on the brain and central nervous system. Recognizing the rising trend of opioid-related overdose deaths, Bayside police officers began carrying naloxone in 2017.

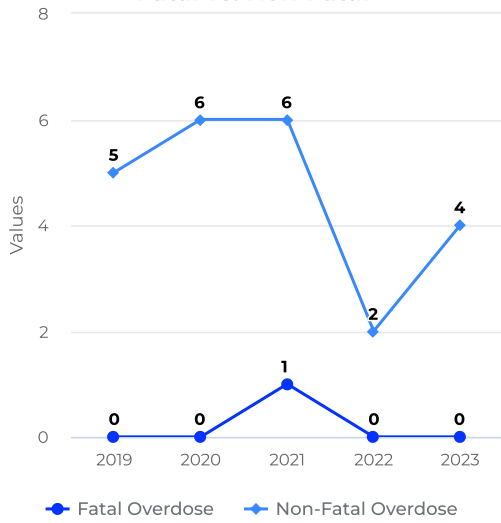
In 2022, opioid-related drug overdoses accounted for approximately 79% of total drug overdoses in the United States, resulting in about 83,000 deaths, with Milwaukee County experiencing approximately 621 overdose deaths, primarily opioid-related. Police officers often find themselves on the front lines of this public health crisis, dealing with potent synthetic opioids like fentanyl, where even a small dose can be fatal. Carrying naloxone is cost-effective and can be a life-saving measure for both the public and fellow officers.

Beyond its life-saving potential, officers carrying naloxone can foster trust between law enforcement and communities. It demonstrates officers' commitment to saving lives and challenges the stigma associated with addiction, highlighting it as a medical condition rather than a moral failing.

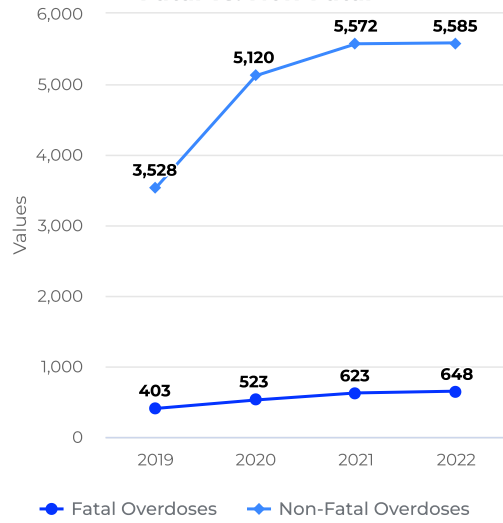
Not equipping police officers with naloxone can result in delays while waiting for dosages to arrive, especially in overdose-related calls where scene security is required before medical assistance. Fortunately, all Village of Bayside police officers currently carry naloxone, supplied through a grant from the Wisconsin Department of Justice in partnership with the Wisconsin Department of Health Services.

Here's a historical breakdown of reported overdoses in Bayside (2019-2023), Milwaukee County (2019-2023), North Shore Fire/Rescue naloxone administrations (since 2021), and North Shore police departments' naloxone administrations (since 2021):

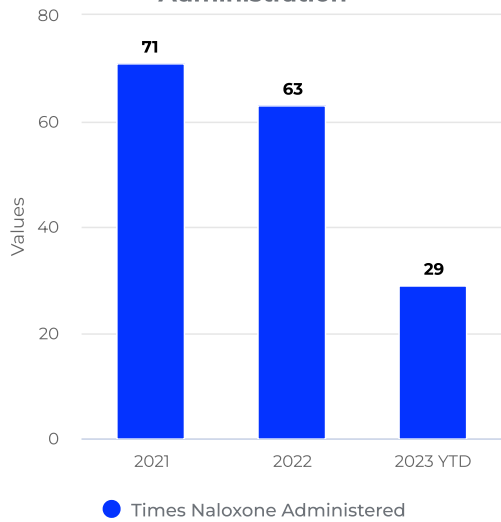
**Village of Bayside Overdoses:  
Fatal vs. Non-Fatal**



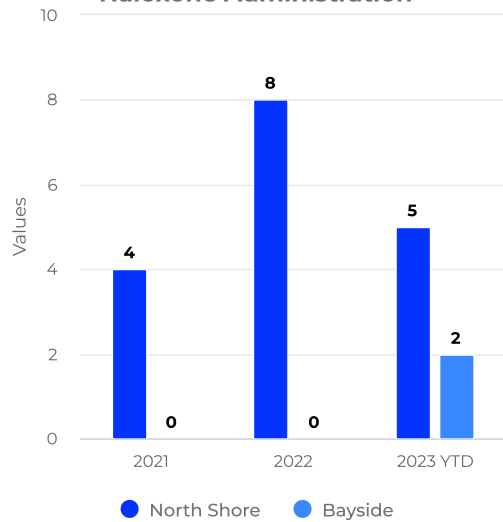
**Milwaukee County Overdoses:  
Fatal vs. Non-Fatal**



**North Shore Fire/Rescue Naloxone  
Administration**



**North Shore Police Depts.  
Naloxone Administration**



## **2024 SMART 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 since 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 \$400,000 in new revenue sources, operational efficiency savings, and/or collaboration with other municipalities, as well as identify and apply for \$400,000 in grants between October 1, 2023 and October 1, 2024.

### **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 2024 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. Achieve recognition of excellence in financial reporting by receiving the GFOA Triple Crown in Financial Reporting, including the Certificate of Achievement for Excellence in Financial Reporting, ACFR Award for Comprehensive Annual Financial Reporting, and Popular Annual Financial Report (PAFR).
2. Conduct a thorough financial audit for the fiscal year 2023, achieving a successful audit outcome with no new material weaknesses identified in the organization's internal controls and reducing auditor-generated journal entries by at least 10% compared to the previous fiscal year to enhance financial accuracy.
3. Host monthly individual and quarterly staff training in financial management to identify, assess, integrate, monitor, and enhance financial management and literacy.

**B. Financial Stability**

1. Proactively identify and secure a total of \$400,000 in additional revenue sources, operational savings, collaborations, grants, or similar financial opportunities.
2. Efficiently administer the 2024 budget and develop a well-structured 2025 budget ensuring that expenditures align with allocated resources and financial goals and regularly reporting budget performance.
3. Actively monitor, scan, and implement measures to mitigate economic impacts, with a particular focus on staffing and retention challenges. This will involve regular assessments, workforce retention strategies, and adjustments to ensure the organization remains resilient in the face of economic fluctuations; and proactively addressing and mitigating the economic impacts of supply chain disruptions by entering appropriate service contracts where applicable.

**C. Collaborative Service**

1. Expand joint IT services for North Shore communities and dispatching services to one additional agency, with continued enhancement of efficiency, reducing costs, cyber security and technology infrastructure.
2. Submit the annual grant as the primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding Dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders, with the aim of securing \$500,000. The proposal will focus on improving emergency response capabilities, communication systems, and collaborative efforts with key stakeholders.
3. Collaborate with North Shore Fire/Rescue, North Shore Health, Bayside Communications Center, and North Shore Police Departments to establish a Case Management Worker position aimed at reducing the strain on public safety resources and addressing emerging trends in social services and mental health.

**Fiscal Integrity Stretch Goal:**

Achieve and sustain a fund balance that exceeds Village policy levels by the end of the fiscal year 2024. This will involve not only maintaining the current policy threshold but actively working to increase the fund balance to a level 5% higher than the established policy minimum. This will provide a strong financial cushion, ensuring greater fiscal resilience and flexibility for the Village. This stretch goal challenges the organization to go beyond the standard policy and achieve a higher level of financial security, which can be particularly beneficial during uncertain times or for future strategic investments.

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

**A. Neighborhood Stability**

1. Reimagine and successfully implement the myBlue Police Officer sector focus program, developing a comprehensive implementation plan that outlines the rollout strategy, training requirements, and performance metrics for officers as well as train and empower officers to actively engage with residents, with the goal of knowing residents on a first-name basis and being known likewise, with the aim of enhancing community engagement and personal connections with residents.

2. Reimagine the property maintenance process by focusing on problem identification and successful resolution of property maintenance issues in an expected manner, both proactively and reactively. This will include identifying an appropriate staffing model to address these issues effectively and prevent the 'broken window theory' from taking hold, developing streamlined procedures and workflows for the successful resolution of property maintenance issues, targeting a 50% reduction in the average resolution time compared to the current baseline, conducting a comprehensive review and identifying the most suitable staffing model that aligns with the identified needs and goals, including allocating resources as necessary to meet the property maintenance demands effectively.
3. Successfully implement a Directed Patrol Program within the police department, with monthly reporting and evaluation, defining patrol objectives and report on key performance metrics monthly, to enhance vehicular, bicycle and pedestrian safety throughout the Village.

## **B. Community Enrichment**

1. Host a Citizens Academy and expand the class size to accommodate 15 participants for the upcoming session, ensuring an inclusive and informative experience, with the aim of successfully conducting the expanded class in Winter 2024.
2. Introduce a Youth Academy, designed to educate and engage young residents aged 14-18 in local government processes, inspiring participation involving 15 youth attendees in engaging in hands-on activities, mock government activities, cultivating an informed and enthusiastic generation of future community leaders in Summer 2024.
3. Launch a Police Citizens Academy program with the objective of building trust and fostering positive community-police relationships, successfully educating and involving 15 community members through hands-on training, workshops, and ride-along experiences, empowering them with insights into police operations and procedures in Fall 2024.

## **C. Cooperative Partnerships**

1. Continued coordination and collaboration with the Wisconsin Department of Transportation (WIDOT) on the Interstate 43 construction project.
2. Establish and execute a comprehensive partnership and education program focused on reducing plastic bag usage in the community, achieving a measurable reduction of at least 20% in plastic bag consumption compared to the previous year through collaborative efforts with residents, local businesses, educational institutions, and community outreach programs.
3. Collaborate effectively with community partners, such as the Schlitz Audubon Nature Center (SANC) on environmental education initiatives, to expand outreach and impact, developing and delivering a series of engaging environmental education programs in partnership with SANC, reaching a minimum of 250 students and community members, with documented improvements in environmental awareness and practices.

### **Community Collaboration Stretch Goal:**

Establish a Citizen Academy Graduate/Alumni Program, aiming to engage at least 25% of past Citizen Academy participants. This program will provide ongoing education, foster community involvement, and encourage active citizenship among our graduates, contributing to the long-term growth and vitality of our community.

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

### **A. Public Outreach**

1. Establish additional outreach platforms to enhance communication and engagement with residents for Village updates.
2. Conduct one myBlue community event per police work shift and one myCrew event in 2024, focusing on event development at the shift level to ensure consistent community engagement, defining success through monitoring participant feedback, community satisfaction, and participation levels.

3. Enhance and expand the respective ride-along/sit-along programs within the police, dispatch, and public works departments to provide a more immersive and informative experience for participants, revamp program guidelines, develop tailored training materials, and increase participant engagement.

## **B. Digital Service**

1. Identify and implement a program to provide real-time updates and information to residents and visitors, ensuring that emergency notifications and updates are delivered promptly to enhance communication.
2. Implement an integrated payment system into Access Bayside, with a comprehensive integration process that ensures seamless payment processing for residents and stakeholders, demonstrating improved convenience and efficiency in online transactions.
3. Develop and launch the 'Life of a Dispatcher/Police Officer/Public Works employee,' creating engaging content that provides insights into the daily responsibilities and challenges of various Village employees, thereby increasing public understanding and appreciation as well as recruitment and retention of the vital work done by various public servants.

## **C. Residential Resources**

1. Successfully administer four elections in 2024, while proactively promoting the absentee voting process to achieve a 10% increase in absentee voting participation compared to the previous year. This goal will be accomplished through targeted outreach, improved absentee voting procedures, and voter education initiatives, with results monitored and reported after each election.
2. Promote and expand the utilization of Ellsworth Park by enhancing or revising court layouts and providing additional opportunities for tennis and pickleball enthusiasts as well as other recreational opportunities.
3. Launch and promote the Village Resident Sustainability Passport program, encouraging property owners to implement various sustainability measures, showcasing their commitment to sustainability and improving the overall environmental impact of our community.

### **Connected Communication Stretch Goal:**

Enhance Village GIS systems by developing a portal for citizens to access comprehensive property information, including GIS mapping, tax records, tree databases, geospatial data, and GPS locate functionality.

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

### **A. Performance Management**

1. Revise and optimize the performance management monitoring program to align with our strategic values, defining key performance indicators that reflect values and objectives, setting measurable targets for each department, and implementing regular performance reviews.
2. Implement a comprehensive training program on service excellence for all employees, focusing on improving customer service skills, enhancing communication, and fostering a culture of service excellence.
3. Maintain accreditation requirements for the police and dispatch departments, successfully completing the annual accreditation review by the designated accreditation bodies with all requirements met or exceeded, and with no major non-compliance findings.

### **B. Innovative Advancement**

1. Implement an AI-driven data analytics system to improve decision-making, operational efficiency, and citizen services, through conducting an assessment of data needs and challenges, identifying areas where AI can make the most impact, and integrating AI technology into key processes, such as data analysis, citizen inquiries, and resource allocation, with the aim of increasing efficiency and effectiveness. Provide relevant training to government employees to ensure they can effectively work with AI tools and leverage the technology for better outcomes.
2. Complete implementation of Next Generation 911 services for BCC, which will include upgraded call routing, Text-to-911 capabilities, and improved data sharing with emergency responders.

3. Implement a new building services department service request system for the public, which will include online submission of permit requests and the integration of a payment system for fee payments.

### **C. Employee Development**

1. Establish an internal Morale, Wellness, and Recognition Committee with a minimum of 5 recruited members from different departments, supported by adequate resources, to develop and initiate a comprehensive plan for improving employee morale, wellness, and recognition within the organization.
2. Develop and implement a formal leadership program aimed at identifying and training future staff leadership. This program will involve selecting and training a cohort of potential leaders in leadership skills and competencies. Simultaneously, develop a leadership program alumni program to engage and harness the expertise of staff who have completed leadership training.
3. Implement, communicate, and strengthen the core BELONG values throughout the organization. Measure progress through employee surveys, track participation in related training and activities, and ensure resources are provided to support the integration of these values into daily work routines.

### **Service Excellence Stretch Goal:**

Develop and implement a regional EMD dispatch training program for Milwaukee County PSAPs.

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

### **A. Environmental Infrastructure**

1. Expand the Adopt-A-Tree Program by 10% to increase community engagement and enhance tree diversity within the Village's right-of-way, ensuring newly adopted trees represent species that currently make up less than 5% of the tree population in the Village's right-of-way.
2. Successfully implement the MMSD Private Property Inflow and Infiltration project to significantly reduce sanitary sewer flows on the east side of the Village. By October 31, 2024, complete the installation and upgrading of private property systems in studied areas, resulting in a measurable reduction of sanitary sewer flows compared to the baseline.
3. Initiate and complete the Village right-of-way tree trimming project in the southern half of the Village by March 31, 2024. This project will involve systematic trimming and maintenance of trees within the right-of-way to enhance safety and aesthetics. The goal is to ensure that at least 90% of identified trees in the southern half of the Village are properly trimmed and maintained within the specified timeframe.

### **B. Stormwater Mitigation**

1. Design and initiate stormwater projects based on the findings of the 2023 Stormwater Management Study, prioritizing high-impact areas to proactively address changing weather patterns related to climate change, with the aim of reducing large rain event flood risks and improving water management in the community.
2. Complete the comprehensive inspection of underground stormwater infrastructure, including piping, and develop a workplan to address deteriorated infrastructure and implement the 2024 Private Property Residential Culvert Program, ensuring the timely inspection and maintenance of culverts in 2024 road project areas.
3. Implement a comprehensive resident education program focused on promoting the benefits of mulching grass, raising awareness about fertilizer impacts, and educating on other factors that affect water quality, in compliance with the Village's WI DNR MS4 stormwater permit, conducting at least four educational workshops or outreach events, reaching 500 residents, and distribute educational materials to 1,000 households, with the goal of fostering better water quality practices within the community.

### **C. Green Stewardship**

1. Promote and facilitate the adoption of green practices and infrastructure within our community, encouraging the implementation of sustainable, energy-efficient, and stormwater management resilient solutions,



engaging 500 community members or businesses in workshops, campaigns, or initiatives that promote and guide the implementation of at least two green solutions, contributing to the long-term sustainability and resilience of our community.

2. Achieve a 10% reduction in salt purchasing for the 2024-25 season by efficiently incorporating the use of salt brine in our winter road maintenance operations, with the aim of significantly decreasing our reliance on traditional salt application methods while maintaining road safety and minimizing environmental impact.
3. Collaborate with community partners to establish an educational partnership for the Adopt-a-Drain (AAD) program, including joint educational initiatives and outreach efforts to increase awareness and participation in the AAD program, aiming to achieve a 35% adoption rate for drains within the community within the next year.

**Sustainable Resilience Stretch Goal:**

Achieve the SolSmart Platinum designation, implementing a series of solar-friendly policies and practices within our community, fostering sustainable energy practices, and reducing barriers to solar adoption.

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# **FUND SUMMARIES**

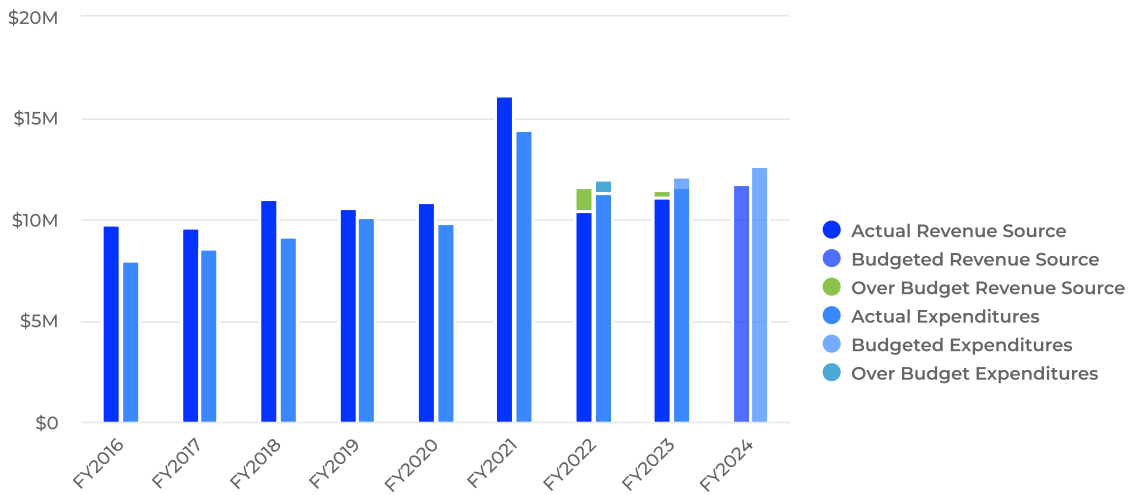
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## All Fund Summary

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

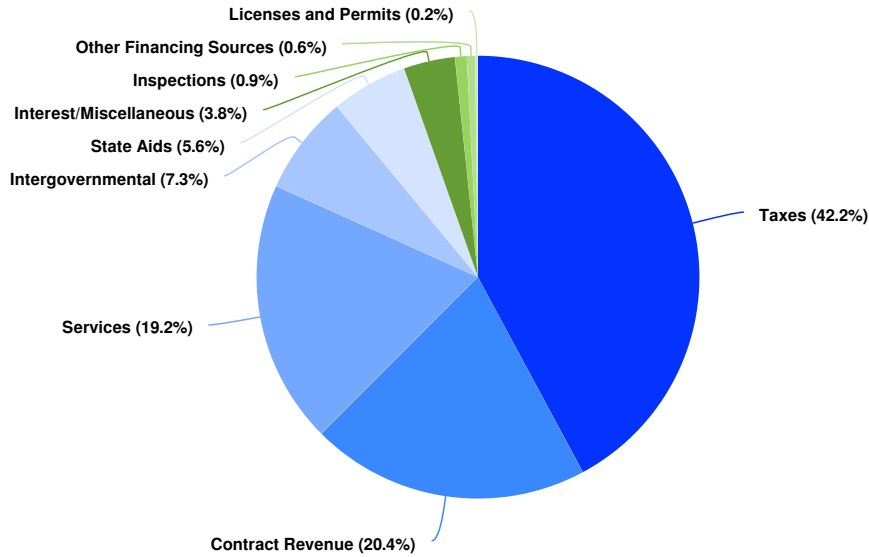
Village of Bayside is projecting \$11.74M of revenue in FY2024, which represents a 6.08% increase over the prior year. Budgeted expenditures are projected to increase by 2.4% or \$293K to \$12.64M in FY2024. The difference between revenues and expenditures is the result of utilizing previously borrowed monies designated for capital projects as well as the utilization of fund balance(s) designated for specific purposes.



# 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.

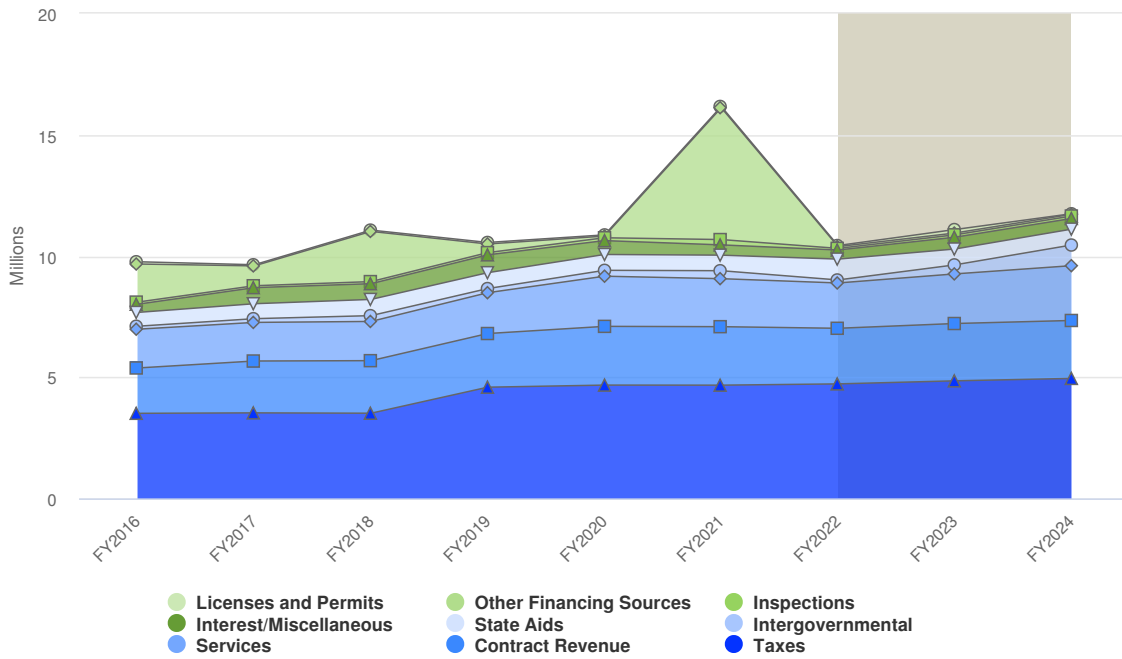
Projected 2024 Revenues by Source



The 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. Based on the Department of Revenue net new construction calculations, the Village tax levy for net new construction remains flat at 0% for 2024.

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 North Shore Fire/Rescue, minus the levy reduction for personal property aid. The 2024 recommended budget proposes an increase of \$88,931, an increase to \$4,879,182 or 1.87 percent. Approximately 44% of the proposed property tax increase is a result of North Shore Fire/Rescue allocation.

### Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Property Taxes	\$3,239,467	\$3,325,474	\$3,325,474	\$3,325,474	\$3,335,297
Interest on Delinquent Taxes	\$11,230	\$12,000	\$12,000	\$19,250	\$14,000
Payment in Lieu of Taxes	\$47,109	\$48,290	\$48,290	\$48,372	\$48,975
Tax Increment	\$0	\$0	\$0	\$0	\$8,217
Property Tax	\$303,653	\$313,023	\$313,023	\$313,023	\$316,779
Property Taxes	\$792,089	\$819,601	\$819,601	\$819,601	\$839,601
Police Property Taxes	\$67,066	\$40,000	\$40,000	\$40,000	\$169,029
Fire & Rescue Property Tax	\$40,336	\$46,086	\$46,086	\$46,086	\$42,025
Property Taxes	\$125,000	\$150,000	\$150,000	\$150,000	\$79,695
Property Taxes	\$75,000	\$73,000	\$73,000	\$73,000	\$73,689
Property Taxes	\$22,395	\$23,067	\$23,067	\$23,067	\$23,067
<b>Total Taxes:</b>	<b>\$4,723,345</b>	<b>\$4,850,541</b>	<b>\$4,850,541</b>	<b>\$4,857,873</b>	<b>\$4,950,374</b>
<b>Intergovernmental</b>					
Community Development Block Grant	\$9,252	\$5,998	\$5,998	\$5,598	\$5,598
Police Revenue	\$25	\$0	\$0	\$0	\$0
Public Safety Communication Administration	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
North Shore Library Administration	\$19,521	\$19,812	\$19,812	\$19,812	\$20,052
Fund 23 TID Administration	\$0	\$15,000	\$15,000	\$15,000	\$15,000

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Intergovernmental Grant	\$4,260	\$0	\$6,025	\$2,000	\$5,600
Intergovernmental Grant	\$0	\$98,652	\$98,652	\$0	\$52,023
Grants	\$0	\$2,125	\$2,125	\$7,613	\$0
Police Revenue Equipment Sales	\$0	\$12,000	\$12,000	\$0	\$17,000
Intergovernmental Grants	\$0	\$116,400	\$116,400	\$0	\$0
Intergovernmental Grants	\$0	\$0	\$0	\$0	\$630,904
<b>Total Intergovernmental:</b>	<b>\$132,496</b>	<b>\$372,408</b>	<b>\$378,433</b>	<b>\$152,444</b>	<b>\$852,183</b>
<b>State Aids</b>					
State Shared Revenue	\$60,298	\$60,298	\$60,298	\$60,298	\$165,124
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$14,470	\$14,470
Recycling Grant	\$25,704	\$25,704	\$25,704	\$25,717	\$25,717
State Fire Insurance	\$23,606	\$0	\$0	\$0	\$0
Police Enforcement Grant	\$12,390	\$26,000	\$26,000	\$7,100	\$17,062
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$15,160	\$15,160
Personal Property Aid	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738
State Transportation Aid	\$414,030	\$372,627	\$372,627	\$372,627	\$342,564
State Highway 32 Connecting Highway Aid	\$17,013	\$17,013	\$17,013	\$17,034	\$20,701
Expenditure Restraint Aid	\$82,745	\$78,786	\$78,786	\$78,786	\$52,093
Grants	\$7,958	\$0	\$0	\$0	\$0
ARPA Grant funds	\$453,634	\$0	\$0	\$0	\$0
<b>Total State Aids:</b>	<b>\$1,128,745</b>	<b>\$611,796</b>	<b>\$611,796</b>	<b>\$592,930</b>	<b>\$654,629</b>
<b>Licenses and Permits</b>					
Operator Licenses	\$770	\$900	\$900	\$1,760	\$1,500
Liquor Licenses	\$2,935	\$2,880	\$2,880	\$3,000	\$3,000
Cigarette Licenses	\$300	\$300	\$300	\$300	\$300
Animal Licenses	\$1,526	\$1,300	\$1,300	\$1,500	\$1,400
Transient Merchant Permit	\$190	\$100	\$100	\$250	\$500
Excavation/Right of Way/Privilege	\$17,234	\$10,000	\$10,000	\$13,950	\$10,000
Fill Permits	\$570	\$0	\$0	\$4,510	\$0
Rummage Sale Permits	\$150	\$200	\$200	\$200	\$150
Dumpster Permits	\$5,210	\$3,000	\$10,500	\$10,500	\$4,000
Sign Permits	\$1,090	\$200	\$200	\$750	\$500
Conditional Use Permits	\$300	\$600	\$600	\$600	\$600
Board of Zoning Appeals Fees	\$4,500	\$500	\$500	\$500	\$500
Special Event Permits	\$425	\$50	\$50	\$100	\$50
Cell Tower Allocation	\$24,785	\$26,244	\$26,244	\$13,649	\$0
Cell Tower Allocation	\$24,630	\$98,000	\$98,000	\$98,000	\$0
<b>Total Licenses and Permits:</b>	<b>\$84,615</b>	<b>\$144,274</b>	<b>\$151,774</b>	<b>\$149,569</b>	<b>\$22,500</b>
<b>Services</b>					
Cable Franchise Fees	\$57,132	\$60,000	\$60,000	\$56,000	\$56,000

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Tree Program	\$3,600	\$0	\$0	\$0	\$0
Fines & Forfeitures - NSMC	\$32,270	\$35,000	\$35,000	\$30,581	\$37,500
Fine & Forfeitures - Bayside SDC	\$12,767	\$10,000	\$10,000	\$9,000	\$3,360
Misc. Service Fee-Notary/Fingerprinting	\$160	\$100	\$100	\$100	\$50
Property Status Revenue	\$4,950	\$4,000	\$4,000	\$2,000	\$2,500
Publication Fees	\$50	\$200	\$200	\$200	\$200
Professional Service Invoicing	\$13,456	\$0	\$40,000	\$40,000	\$10,000
Data Sales	\$307	\$250	\$250	\$150	\$200
Special Pickups	\$13,127	\$6,500	\$12,000	\$10,000	\$8,500
Mulch Deliveries	\$5,695	\$6,000	\$6,000	\$5,745	\$6,000
Well Permit	\$1,815	\$0	\$0	\$300	\$675
Park Facility Rental & Programs	\$785	\$1,200	\$6,500	\$6,500	\$1,200
Public Works Service Revenue	\$12,209	\$3,000	\$14,684	\$14,684	\$19,100
Residential Sewer-ERU	\$806,485	\$828,800	\$828,800	\$828,800	\$849,655
Commercial Sewer-User Fee	\$123,633	\$80,500	\$80,500	\$139,668	\$148,696
Police Lease Revenue	\$10,502	\$5,498	\$5,498	\$5,498	\$5,498
Residential Stormwater	\$401,132	\$408,543	\$408,543	\$408,543	\$407,682
Commercial Stormwater	\$149,045	\$154,000	\$154,000	\$155,240	\$156,840
Right-of-way Culvert Replacement Program	\$20,812	\$15,000	\$15,000	\$41,000	\$20,000
Intergovernment Revenue	\$428,031	\$422,796	\$422,796	\$422,796	\$517,813
Garbage Container Fees	\$15,961	\$5,000	\$5,000	\$12,765	\$8,500
Mailbox Replacement	\$6,600	\$0	\$0	\$5,600	\$0
<b>Total Services:</b>	<b>\$2,120,524</b>	<b>\$2,046,387</b>	<b>\$2,108,871</b>	<b>\$2,195,170</b>	<b>\$2,259,969</b>
<b>Inspections</b>					
Architectural Review Committee Applications	\$13,047	\$2,500	\$2,500	\$5,125	\$4,000
Occupancy Permits	\$1,700	\$750	\$31,100	\$31,100	\$1,800
Alarm Company/Permit Fee	\$450	\$0	\$0	\$0	\$0
Building Permits	\$146,759	\$95,000	\$338,310	\$338,310	\$95,000
Vacant Property Fees	\$2,500	\$1,000	\$1,000	\$500	\$500
<b>Total Inspections:</b>	<b>\$164,456</b>	<b>\$99,250</b>	<b>\$372,910</b>	<b>\$375,035</b>	<b>\$101,300</b>
<b>Interest/Miscellaneous</b>					
Equipment Rental - Sewer Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Equipment Rental - Stormwater Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Interest	\$155,014	\$60,000	\$364,744	\$364,744	\$75,000
Realized/Unrealized Gain/Loss	-\$190,563	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$26,175	\$500	\$500	\$700	\$500
Copies	\$1,900	\$500	\$500	\$1,600	\$750
State Fire Insurance	\$0	\$27,450	\$27,450	\$27,450	\$27,450
False Alarm Fees	\$5,031	\$2,500	\$2,500	\$700	\$1,400
Recycling Proceeds	\$33,386	\$15,000	\$15,000	\$1,200	\$1,000

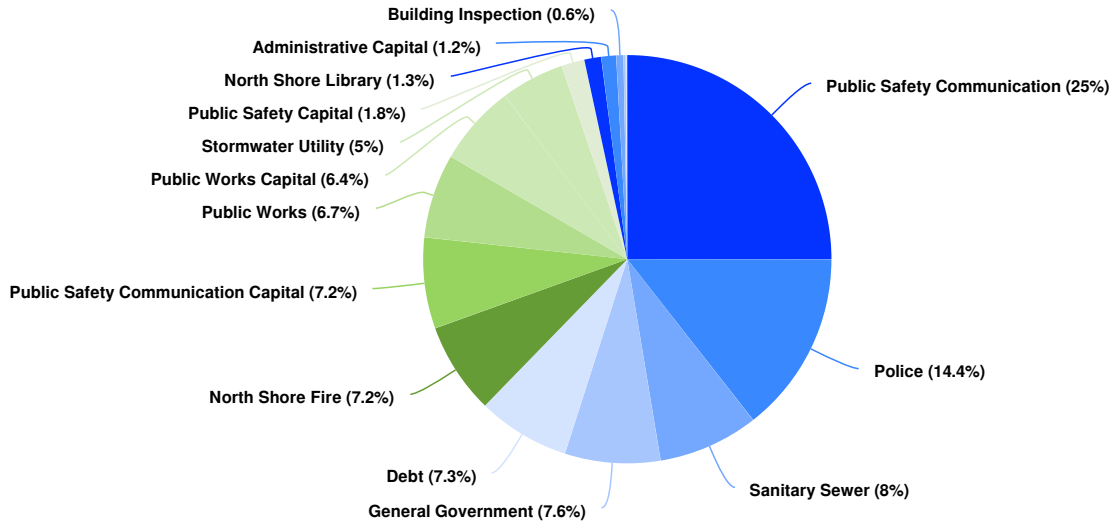
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Credit Card Rebate	\$8,295	\$7,000	\$7,000	\$7,600	\$7,000
Insurance Awards/Dividends/Grants	\$6,874	\$0	\$9,098	\$9,098	\$5,975
Equipment Sales	\$485	\$1,000	\$1,000	\$4,061	\$1,000
Donations	\$12,482	\$8,000	\$8,000	\$10,000	\$8,000
Interest	\$718	\$200	\$200	\$2,500	\$500
Miscellaneous Revenue	\$3,500	\$0	\$0	\$0	\$2,712
Miscellaneous Revenue	\$18,850	\$111,000	\$111,000	\$25,000	\$25,000
Consolidated Service Revenue	\$55,952	\$70,308	\$70,308	\$46,308	\$112,485
Miscellaneous Revenue	\$38,992	\$0	\$0	\$0	\$0
NSFD Receipts	\$170,973	\$168,796	\$168,796	\$168,796	\$0
Interest - Cell Tower Lease	\$38,870	\$0	\$0	\$0	\$0
Miscellaneous Revenue (Cell Tower Allocation)	\$2,875	\$0	\$0	\$90	\$124,244
Insurance Awards/Dividends	\$0	\$0	\$0	\$7,219	\$5,000
Miscellaneous Revenue	\$14,110	\$0	\$0	\$0	\$0
Insurance Awards/Dividends	\$1,333	\$0	\$0	\$0	\$0
<b>Total Interest/Miscellaneous:</b>	<b>\$445,250</b>	<b>\$513,454</b>	<b>\$827,296</b>	<b>\$718,266</b>	<b>\$440,416</b>
<b>Contract Revenue</b>					
Contract Revenue	\$2,125,571	\$2,191,160	\$2,191,160	\$2,191,162	\$2,217,456
B Series Bond Admin Fee	\$11,401	\$11,541	\$11,541	\$11,600	\$11,000
Contract Revenue	\$156,765	\$161,469	\$161,469	\$161,469	\$161,469
<b>Total Contract Revenue:</b>	<b>\$2,293,737</b>	<b>\$2,364,170</b>	<b>\$2,364,170</b>	<b>\$2,364,231</b>	<b>\$2,389,925</b>
<b>Other Financing Sources</b>					
Transfer from ARPA Fund	\$453,634	\$0	\$0	\$0	\$0
Transfer from Stormwater	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048
<b>Total Other Financing Sources:</b>	<b>\$527,725</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$72,048</b>
<b>Total Revenue Source:</b>	<b>\$11,620,892</b>	<b>\$11,075,878</b>	<b>\$11,739,389</b>	<b>\$11,479,116</b>	<b>\$11,743,344</b>



## Expenditures by Function

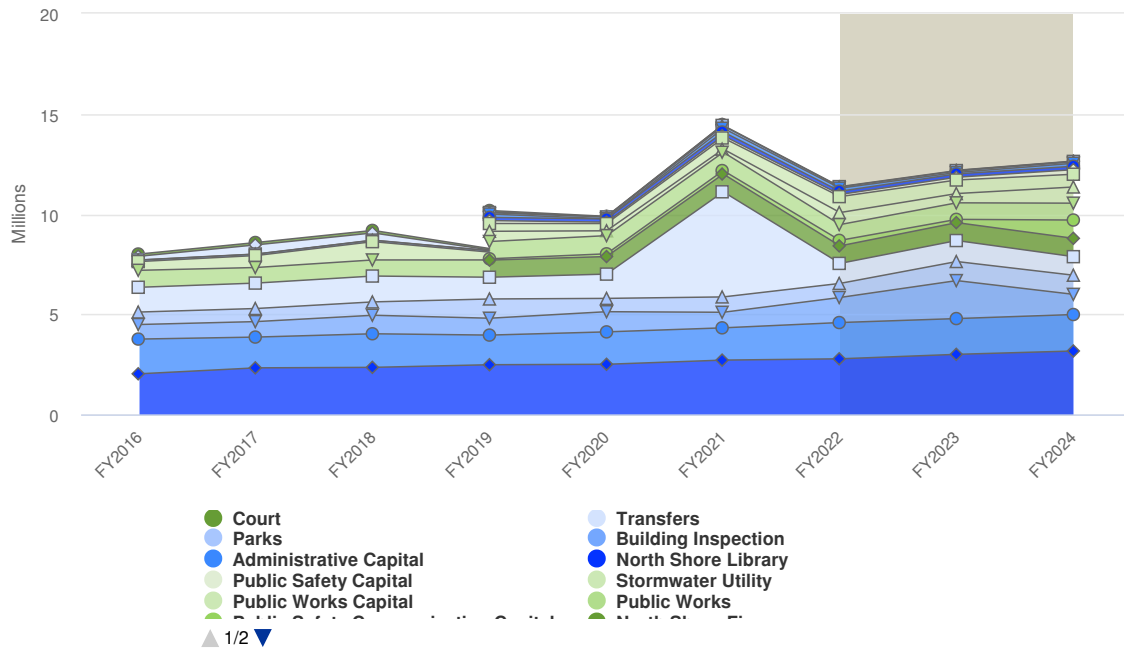
The major expenses within the General Fund are the Police Department, North Shore Fire/Rescue, Public Works and General Government. The Police Department accounts for 40.7% of the total expenditures in the General Fund, and 14.4% of overall Village expenditures. The chart below illustrates overall expenditures, prior to offsetting revenues. For example, Public Safety Communications is 25% of the total Village expenditures, however, 87.5% of that expense is reimbursed through contractual agreements.

2024 Overall Budgeted Expenditures by Function



For historical purposes, in 2019, expenses for the North Shore Fire/Rescue, 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	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expenditures</b>					
<b>General Government</b>					
Wages	\$283,270	\$319,365	\$319,365	\$268,658	\$336,395
Health Insurance Buyout	\$2,095	\$1,200	\$1,810	\$1,810	\$4,410
Dental Insurance Buyout	\$142	\$147	\$147	\$122	\$158
Trustee wages	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
Elections wages	\$5,141	\$3,400	\$3,453	\$3,453	\$13,042
Elections supplies	\$4,439	\$2,535	\$4,500	\$4,500	\$8,244
Longevity	\$0	\$0	\$0	\$0	\$444
Wisconsin Retirement System	\$17,586	\$26,506	\$26,506	\$18,269	\$23,242
Social Security	\$22,494	\$25,437	\$25,437	\$21,607	\$27,758
Life Insurance	\$398	\$478	\$478	\$423	\$432
Health Insurance	\$22,072	\$45,644	\$31,270	\$31,270	\$36,713
Dental Insurance	\$515	\$881	\$881	\$700	\$731
Recruitment	\$674	\$100	\$120	\$120	\$150
Special Legal Services	\$15,351	\$0	\$0	\$0	\$0
Contractual Services	\$28,157	\$26,099	\$27,000	\$27,000	\$31,043
Legal Counsel-Contracted	\$74,072	\$61,809	\$85,000	\$85,000	\$62,118
Legal Counsel-Personnel	\$2,822	\$0	\$1,500	\$1,500	\$1,000
Audit Services	\$24,981	\$19,313	\$24,002	\$24,002	\$22,432

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Health Department	\$22,561	\$30,522	\$30,522	\$30,522	\$33,895
Assessor Services	\$24,900	\$24,900	\$24,900	\$24,900	\$24,900
Telecommunications	\$4,534	\$1,872	\$2,358	\$2,358	\$2,520
Computer Support	\$999	\$1,000	\$1,000	\$1,000	\$1,000
Benefit Administrative Fees	\$2,578	\$2,600	\$2,600	\$1,700	\$1,879
Investment Fees	\$443	\$0	\$0	\$0	\$0
Materials & Supplies	\$3,937	\$2,700	\$2,700	\$2,700	\$7,500
Financial Advisor Services	\$11,700	\$3,000	\$3,000	\$3,000	\$0
Administrative	\$888	\$1,200	\$1,000	\$1,000	\$1,000
Office Supplies	\$3,679	\$4,000	\$4,000	\$4,000	\$0
Postage	\$2,565	\$5,500	\$5,000	\$5,000	\$11,000
Dues & Subscriptions	\$2,885	\$6,373	\$6,373	\$6,373	\$6,153
Training, Safety & Certifications	\$8,526	\$9,255	\$9,255	\$9,255	\$11,390
Publications & Printing	\$60	\$400	\$104	\$104	\$150
Equipment Replacement	\$116,715	\$0	\$0	\$0	\$0
Contingency	\$0	\$74,022	\$53,174	\$53,174	\$47,087
General Liability	\$40,349	\$39,198	\$36,732	\$36,732	\$34,744
Automobile Liability	\$4,802	\$5,345	\$5,345	\$5,345	\$2,844
Boiler Insurance	\$726	\$854	\$854	\$854	\$488
Workers Compensation	\$38,698	\$29,179	\$35,232	\$35,232	\$32,701
Commercial Crime Policy	\$175	\$210	\$210	\$210	\$105
Property Insurance	\$7,256	\$7,836	\$8,321	\$8,321	\$8,322
Public Official Bonds	\$7,547	\$7,615	\$0	\$0	\$0
Tax Refunds/Uncollectible	\$0	\$0	\$3,876	\$3,876	\$0
Municipal Code	\$4,016	\$2,658	\$2,658	\$2,658	\$0
Professional Services	\$84,346	\$150,000	\$150,000	\$150,000	\$150,000
<b>Total General Government:</b>	<b>\$907,495</b>	<b>\$951,553</b>	<b>\$949,083</b>	<b>\$885,148</b>	<b>\$954,390</b>
<b>Police</b>					
Wages	\$1,055,431	\$1,129,242	\$1,116,742	\$1,022,280	\$1,168,695
Overtime	\$67,670	\$28,000	\$40,500	\$38,725	\$28,980
Grant Overtime	\$208	\$26,000	\$26,000	\$7,100	\$14,000
Holiday Pay	\$36,706	\$37,340	\$37,340	\$36,275	\$40,128
Health Insurance Buyout	\$19,650	\$12,600	\$12,600	\$18,900	\$18,900
Shift Commander Pay-Bump	\$6,130	\$4,500	\$4,500	\$3,600	\$4,500
Dental Insurance Buyout	\$38	\$0	\$0	\$0	\$0
Longevity	\$0	\$0	\$0	\$0	\$1,046
Wisconsin Retirement System	\$128,289	\$157,315	\$157,315	\$132,662	\$164,433
Social Security	\$88,695	\$93,740	\$93,740	\$86,206	\$97,633
Life Insurance	\$859	\$1,111	\$1,144	\$1,144	\$1,169
Health Insurance	\$90,576	\$163,527	\$157,227	\$111,299	\$144,625
Dental Insurance	\$2,245	\$4,263	\$4,230	\$2,219	\$2,312
Recruitment	\$5,205	\$0	\$750	\$671	\$0
House of Correction Fees	\$0	\$300	\$300	\$0	\$300

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Contractual Services	\$31,896	\$30,274	\$30,274	\$30,274	\$40,306
Prosecutorial Services	\$25,131	\$24,723	\$29,236	\$29,236	\$24,847
Legal Counsel-Personnel	\$19,110	\$1,000	\$1,000	\$0	\$1,000
MADACC	\$1,784	\$1,633	\$1,633	\$1,633	\$948
Telecommunications	\$7,196	\$7,483	\$8,483	\$8,293	\$6,789
Computer Support	\$380	\$5,000	\$3,510	\$0	\$5,000
Materials & Supplies	\$4,202	\$7,500	\$7,500	\$7,500	\$8,500
Fleet Maintenance	\$5,631	\$7,000	\$7,000	\$7,000	\$7,000
Office Supplies	\$5	\$1,000	\$250	\$0	\$0
Postage	\$689	\$800	\$800	\$350	\$800
Dues & Subscriptions	\$934	\$1,100	\$1,100	\$1,100	\$1,150
Training, Safety & Certifications	\$4,085	\$6,500	\$6,500	\$6,500	\$5,700
Ammunition	\$3,600	\$4,000	\$4,000	\$4,000	\$4,500
Uniform Supplies	\$10,044	\$7,475	\$7,475	\$7,475	\$7,800
Fuel Maintenance	\$21,101	\$21,000	\$21,000	\$17,200	\$18,500
Employee Recognition	\$0	\$100	\$100	\$100	\$0
GASB-OPEB	\$30,664	\$0	\$0	\$0	\$0
<b>Total Police:</b>	<b>\$1,668,154</b>	<b>\$1,784,526</b>	<b>\$1,782,249</b>	<b>\$1,581,742</b>	<b>\$1,819,561</b>
<b>North Shore Fire</b>					
Fire & Rescue - North Shore	\$874,313	\$893,225	\$893,225	\$893,225	\$887,638
Fire Insurance Dues	\$0	\$0	\$0	\$27,450	\$27,450
<b>Total North Shore Fire:</b>	<b>\$874,313</b>	<b>\$893,225</b>	<b>\$893,225</b>	<b>\$920,675</b>	<b>\$915,088</b>
<b>Building Inspection</b>					
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Building Inspections	\$85,030	\$52,250	\$189,042	\$189,042	\$52,250
<b>Total Building Inspection:</b>	<b>\$105,030</b>	<b>\$72,250</b>	<b>\$209,042</b>	<b>\$209,042</b>	<b>\$72,250</b>
<b>Public Works</b>					
Wages	\$286,300	\$305,444	\$305,444	\$262,205	\$295,381
Overtime	\$3,109	\$4,050	\$5,100	\$5,100	\$4,200
Wages PT	\$0	\$14,400	\$14,400	\$12,900	\$27,000
Health Insurance Buyout	\$506	\$1,300	\$3,000	\$3,000	\$8,610
Dental Insurance Buyout	\$0	\$118	\$317	\$317	\$286
Longevity	\$0	\$0	\$0	\$0	\$636
Wisconsin Retirement System	\$16,422	\$19,649	\$19,649	\$19,054	\$20,715
Social Security	\$20,087	\$24,537	\$24,537	\$21,689	\$25,713
Life Insurance	\$789	\$495	\$495	\$403	\$511
Health Insurance	\$74,419	\$72,437	\$69,488	\$57,544	\$62,330
Dental Insurance	\$1,449	\$1,641	\$1,641	\$1,157	\$1,155
Recruitment	\$249	\$0	\$535	\$535	\$250
Facility Maintenance & Supplies	\$24,929	\$23,311	\$22,061	\$18,000	\$31,488
Cleaning & Janitorial Services	\$9,726	\$11,640	\$11,640	\$11,640	\$9,963

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
HVAC Maintenance	\$2,000	\$5,627	\$5,627	\$5,627	\$4,611
Contractual Services	\$40,390	\$40,847	\$40,847	\$40,847	\$42,270
Engineering	\$19,220	\$11,600	\$26,010	\$26,010	\$11,600
Utilities	\$43,131	\$43,640	\$43,640	\$42,000	\$44,158
Telecommunications	\$1,159	\$768	\$768	\$760	\$1,180
Materials & Supplies	\$8,932	\$7,250	\$7,250	\$7,000	\$7,450
Fleet Maintenance	\$24,123	\$40,000	\$40,000	\$38,000	\$40,000
Tools	\$1,629	\$2,000	\$2,000	\$2,000	\$2,000
Office Supplies	\$22	\$150	\$150	\$150	\$0
Dues & Subscriptions	\$238	\$522	\$522	\$522	\$650
Training, Safety & Certifications	\$1,571	\$1,950	\$1,950	\$1,000	\$2,800
Uniform Supplies	\$2,675	\$1,900	\$2,200	\$2,200	\$2,175
Winter Operations	\$39,310	\$40,033	\$39,498	\$35,000	\$40,874
Fuel Maintenance	\$39,795	\$36,000	\$36,000	\$30,000	\$33,000
Equipment Replacement	\$0	\$500	\$500	\$459	\$500
Equipment Rental	\$5,935	\$7,450	\$8,700	\$8,700	\$5,000
Tipping Fees	\$63,947	\$75,000	\$75,000	\$70,000	\$80,000
Yard Waste Tub Grinding	\$11,620	\$11,000	\$11,000	\$11,000	\$12,785
Employee Relations	\$541	\$100	\$100	\$0	\$0
Street Maintenance	\$636	\$9,890	\$9,890	\$9,890	\$7,810
Signage & Traffic Safety	\$2,150	\$3,500	\$3,500	\$3,500	\$5,750
Forestry & Landscaping	\$0	\$6,750	\$9,106	\$6,750	\$8,500
Tree Disease Mitigation	\$50,228	\$0	\$0	\$0	\$0
<b>Total Public Works:</b>	<b>\$797,234</b>	<b>\$825,499</b>	<b>\$842,565</b>	<b>\$754,959</b>	<b>\$841,351</b>
<b>North Shore Library</b>					
Library-North Shore	\$160,077	\$165,773	\$168,243	\$168,243	\$170,279
<b>Total North Shore Library:</b>	<b>\$160,077</b>	<b>\$165,773</b>	<b>\$168,243</b>	<b>\$168,243</b>	<b>\$170,279</b>
<b>Parks</b>					
Wages - FT	\$5,504	\$5,600	\$5,600	\$5,600	\$5,600
Social Security	\$421	\$398	\$398	\$398	\$398
Materials & Supplies	\$122	\$750	\$750	\$750	\$800
Community Events	\$15,228	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Parks:</b>	<b>\$21,275</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,798</b>
<b>Sanitary Sewer</b>					
Wages	\$133,286	\$138,738	\$138,738	\$138,738	\$130,869
Overtime	\$1,071	\$1,000	\$1,000	\$1,000	\$0
Health Insurance Buyout	\$524	\$750	\$750	\$478	\$1,395
Dental Insurance Buyout	\$47	\$81	\$81	\$44	\$95
Longevity	\$0	\$0	\$0	\$0	\$291
Wisconsin Retirement System	-\$1,049	\$9,434	\$9,434	\$9,502	\$9,050
Social Security	\$6,650	\$10,613	\$10,613	\$10,730	\$10,148

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Life Insurance	\$140	\$259	\$259	\$175	\$267
Health Insurance	\$6,316	\$26,185	\$26,185	\$11,522	\$21,405
Dental Insurance	\$127	\$448	\$448	\$240	\$446
Contractual Services	\$367,328	\$278,180	\$280,000	\$280,000	\$317,923
Audit Services	\$4,460	\$3,604	\$3,900	\$3,900	\$4,180
Engineering	\$74,487	\$81,600	\$88,853	\$81,600	\$11,600
Utilities	\$3,618	\$8,500	\$6,749	\$5,000	\$6,800
Telecommunications	\$202	\$120	\$120	\$120	\$480
Benefit Administrative Fees	\$43	\$43	\$43	\$43	\$50
Materials & Supplies	\$47	\$1,750	\$1,750	\$1,750	\$6,350
Fleet Maintenance	\$1,821	\$2,000	\$2,000	\$2,000	\$2,000
Lift Station Maintenance	\$42,750	\$14,200	\$14,200	\$14,200	\$16,500
Tools	\$0	\$0	\$0	\$0	\$1,000
Diggers Hotline	\$2,136	\$2,150	\$2,150	\$1,800	\$2,500
Financial Advisor Services	\$1,900	\$0	\$0	\$0	\$0
Postage	\$400	\$400	\$400	\$400	\$400
Training, Safety & Certifications	\$45	\$2,000	\$2,000	\$1,200	\$500
Fuel Maintenance	\$3,200	\$4,000	\$4,000	\$4,000	\$4,000
Equipment Replacement	\$0	\$1,750	\$12,194	\$1,726	\$675
Equipment Rental	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
General Liability Insurance	\$1,821	\$1,726	\$1,726	\$1,726	\$1,431
Auto Liability	\$0	\$0	\$0	\$0	\$2,761
Workers Compensation	\$1,270	\$2,272	\$1,704	\$1,704	\$3,737
Commercial Crime Policy	\$12	\$14	\$14	\$14	\$93
Property Insurance	\$2,789	\$3,012	\$3,215	\$3,215	\$3,215
Capital Projects	\$175,215	\$728,300	\$735,681	\$803,254	\$67,250
Capital Equipment	\$170	\$0	\$20,149	\$0	\$35,575
Depreciation	\$522,216	\$225,000	\$225,000	\$225,000	\$79,815
Principal Redemption - CWF Loan	\$0	\$84,673	\$84,673	\$0	\$0
Principal Redemption on Bond	\$0	\$185,000	\$185,000	\$0	\$195,000
Interest on Bond	\$46,972	\$53,509	\$53,509	\$53,509	\$48,060
Interest Clean Water Fund	\$4,705	\$3,484	\$3,484	\$3,484	\$0
<b>Total Sanitary Sewer:</b>	<b>\$1,424,720</b>	<b>\$1,895,395</b>	<b>\$1,940,622</b>	<b>\$1,682,674</b>	<b>\$1,007,061</b>
<b>Stormwater Utility</b>					
Wages	\$131,622	\$144,536	\$144,536	\$138,806	\$130,869
Overtime	\$1,550	\$950	\$950	\$950	\$950
Wages - PT	\$0	\$0	\$0	\$5,730	\$0
Health Insurance Buyout	\$524	\$750	\$750	\$436	\$1,395
Dental Insurance Buyout	\$48	\$81	\$81	\$41	\$95
Longevity	\$0	\$0	\$0	\$0	\$291
Wisconsin Retirement System	\$8,028	\$9,828	\$9,828	\$9,503	\$9,050
Social Security	\$9,013	\$11,057	\$11,057	\$11,166	\$10,220
Life Insurance	\$225	\$262	\$262	\$203	\$267

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Health Insurance	\$18,646	\$25,103	\$25,103	\$18,133	\$21,405
Dental Insurance	\$254	\$512	\$512	\$395	\$446
Contractual services	\$5,493	\$9,541	\$12,088	\$10,228	\$13,692
Legal Counsel-Contracted	\$2,180	\$0	\$0	\$0	\$0
Audit Services	\$2,093	\$1,692	\$1,822	\$1,822	\$1,962
Engineering	\$111,886	\$46,000	\$46,000	\$46,000	\$11,600
Utilities	\$1,833	\$2,500	\$2,300	\$2,300	\$2,300
Telecommunications	\$0	\$100	\$100	\$100	\$100
Benefit Administrative Fees	\$43	\$43	\$43	\$43	\$50
Materials & Supplies	\$2,725	\$2,300	\$2,300	\$2,300	\$2,450
Fleet Maintenance	\$135	\$0	\$0	\$0	\$0
Lift Station Maintenance	\$4,040	\$2,000	\$2,000	\$2,000	\$2,000
Financial Advisor Services	\$1,900	\$2,000	\$2,000	\$2,000	\$0
Training, Safety & Certifications	\$0	\$1,000	\$750	\$750	\$500
Culvert Materials	\$37,581	\$40,000	\$40,000	\$40,000	\$42,900
Landscaping Materials	\$23,757	\$42,606	\$40,000	\$40,000	\$64,000
Excavation and Disposal	\$3,050	\$15,000	\$17,500	\$17,500	\$17,500
Fuel Maintenance	\$2,500	\$5,000	\$5,000	\$5,000	\$5,000
Equipment Replacement	\$13,147	\$104,300	\$102,646	\$102,274	\$39,175
Equipment Rental	\$20,000	\$20,600	\$20,600	\$20,600	\$62,175
General Liability Insurance	\$2,246	\$4,625	\$4,625	\$4,625	\$3,519
Auto Liability Insurance	\$0	\$0	\$0	\$0	\$2,761
Workers Compensation	\$1,245	\$2,272	\$1,704	\$1,704	\$3,737
Commercial Crime Policy	\$12	\$14	\$14	\$14	\$62
Property Insurance	\$2,708	\$2,925	\$3,026	\$3,026	\$3,026
Capital Projects	\$624,214	\$105,000	\$249,817	\$24,478	\$111,000
Interest-Bond	\$11,821	\$0	\$0	\$0	\$0
Administrative/Transfer to	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048
<b>Total Stormwater Utility:</b>	<b>\$1,118,608</b>	<b>\$676,195</b>	<b>\$821,012</b>	<b>\$585,725</b>	<b>\$636,545</b>
<b>Public Safety Communication</b>					
Wages	\$1,465,475	\$1,671,481	\$1,585,281	\$1,496,327	\$1,773,538
Overtime	\$59,637	\$40,800	\$127,000	\$127,000	\$35,000
Holiday Pay	\$49,590	\$31,541	\$31,541	\$30,464	\$36,928
Health Insurance Buyout	\$5,631	\$4,500	\$4,785	\$4,785	\$16,800
Dental Insurance Buyout	\$287	\$381	\$524	\$524	\$544
Longevity	\$0	\$0	\$0	\$0	\$3,110
Wisconsin Retirement System	\$102,395	\$113,660	\$113,660	\$112,458	\$127,552
Social Security	\$114,216	\$127,868	\$127,868	\$126,921	\$142,701
Life Insurance	\$2,401	\$2,735	\$2,735	\$2,301	\$2,808
Health Insurance	\$294,714	\$368,745	\$367,644	\$319,128	\$377,691
Dental Insurance	\$5,996	\$9,099	\$8,953	\$8,835	\$7,628
Recruitment	\$2,731	\$2,500	\$3,500	\$3,500	\$2,500
Facility Maintenance & Supplies	\$16,777	\$29,133	\$29,133	\$29,133	\$13,817

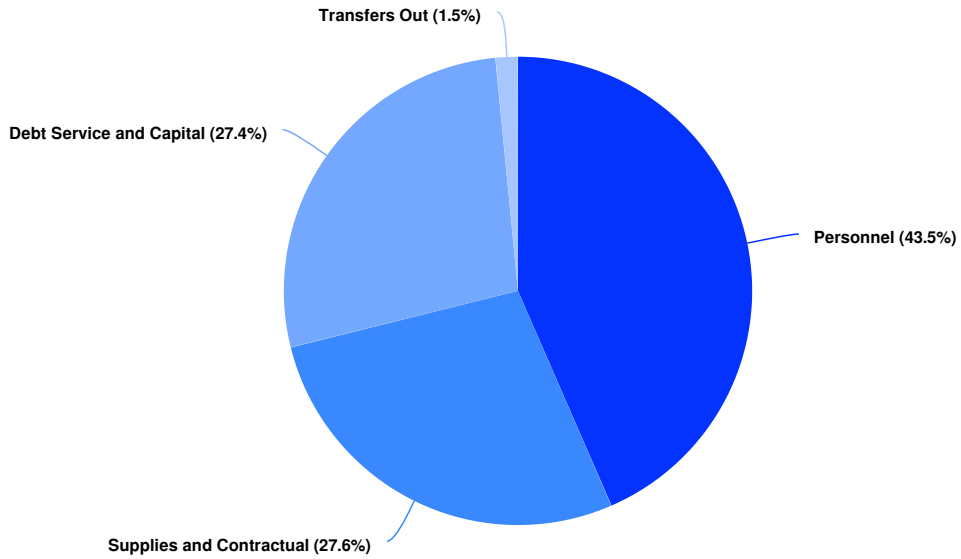
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Cleaning & Janitorial Services	\$11,641	\$11,659	\$11,659	\$11,659	\$12,688
Contractual Services	\$31,862	\$9,819	\$9,819	\$9,819	\$23,583
Legal Counsel-Personnel	\$0	\$1,000	\$0	\$0	\$1,000
Audit Services	\$2,093	\$1,692	\$2,222	\$2,222	\$1,962
Utilities	\$28,344	\$26,480	\$26,480	\$26,480	\$26,480
Telecommunications	\$111,764	\$148,690	\$138,690	\$148,690	\$91,721
Computer Support Services	-\$416	\$3,500	\$3,500	\$3,500	\$5,000
Benefit Administrative Fees	\$860	\$860	\$860	\$860	\$860
Materials and Supplies	\$13,858	\$10,000	\$10,000	\$10,000	\$10,000
Licensing & Maintenance	\$139,831	\$217,095	\$235,767	\$220,092	\$276,806
Office Supplies	\$1,376	\$1,800	\$1,800	\$1,800	\$0
Postage	\$500	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$1,720	\$3,400	\$3,400	\$3,000	\$2,500
Training, Safety & Certifications	\$2,745	\$11,000	\$11,000	\$8,400	\$14,500
Clothing/Employee Expense	\$217	\$840	\$840	\$840	\$840
Employee Recognition	\$220	\$250	\$250	\$250	\$250
Contingency	\$5,237	\$30,000	\$30,000	\$30,000	\$19,918
General Liability Insurance	\$4,879	\$7,274	\$7,274	\$7,274	\$5,654
Boiler Insurance	\$0	\$0	\$0	\$0	\$488
Workers Compensation	\$1,844	\$2,385	\$2,385	\$2,385	\$18,686
Commercial Crime Policy	\$98	\$118	\$118	\$118	\$124
Property Insurance	\$3,760	\$4,061	\$4,350	\$4,350	\$4,350
Administrative/Transfer to	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
<b>Total Public Safety Communication:</b>	<b>\$2,581,722</b>	<b>\$2,997,287</b>	<b>\$3,005,959</b>	<b>\$2,856,036</b>	<b>\$3,164,533</b>
<b>Public Safety Capital</b>					
Capital Projects	\$40,336	\$46,086	\$46,086	\$46,086	\$0
Capital Lease	\$10,502	\$5,498	\$5,498	\$5,498	\$5,498
Capital Equipment	\$16,191	\$86,787	\$132,714	\$132,745	\$222,556
<b>Total Public Safety Capital:</b>	<b>\$67,029</b>	<b>\$138,371</b>	<b>\$184,298</b>	<b>\$184,329</b>	<b>\$228,054</b>
<b>Public Works Capital</b>					
Capital Projects	\$399,111	\$301,501	\$318,872	\$300,000	\$586,150
Capital Equipment	\$26,717	\$161,000	\$161,000	\$161,000	\$221,100
<b>Total Public Works Capital:</b>	<b>\$425,828</b>	<b>\$462,501</b>	<b>\$479,872</b>	<b>\$461,000</b>	<b>\$807,250</b>
<b>Administrative Capital</b>					
GASB 45/Accrued Benefit Obligations	\$39,814	\$43,000	\$43,000	\$62,932	\$93,689
Capital Projects	\$29,912	\$0	\$0	\$0	\$35,000
Capital Equipment	\$60,839	\$30,000	\$30,000	\$2,000	\$20,000
<b>Total Administrative Capital:</b>	<b>\$130,565</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$64,932</b>	<b>\$148,689</b>
<b>Public Safety Communication Capital</b>					
Capital Projects	\$105,325	\$128,000	\$128,000	\$128,000	\$65,000



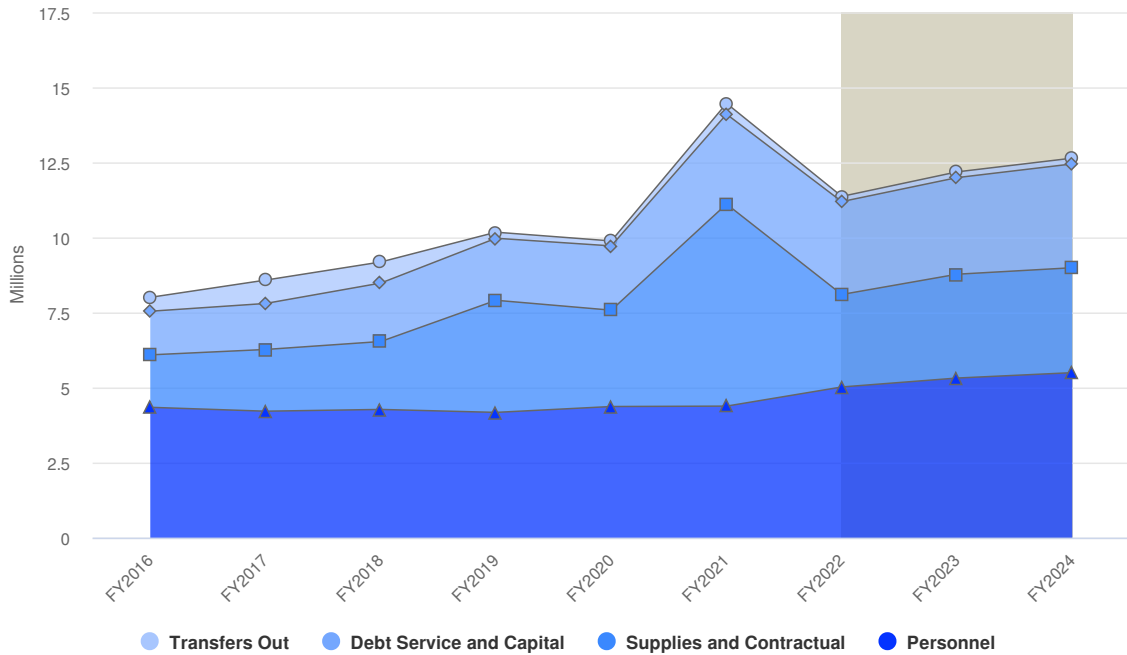
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Capital Equipment	\$171,710	\$35,000	\$173,540	\$96,198	\$848,045
<b>Total Public Safety Communication Capital:</b>	<b>\$277,035</b>	<b>\$163,000</b>	<b>\$301,540</b>	<b>\$224,198</b>	<b>\$913,045</b>
<b>Debt</b>					
MADACC	\$1,549	\$1,788	\$1,788	\$1,788	\$1,770
Benefit Administration	\$1,200	\$0	\$0	\$0	\$0
Payment to Escrow Agent/Financial Advisor	\$1,800	\$6,500	\$6,500	\$6,500	\$6,500
2021A General Obligation	\$125,000	\$155,000	\$155,000	\$155,000	\$190,000
NSFD Station	\$160,000	\$165,000	\$165,000	\$165,000	\$48,885
Unfunded Liability Principal	\$29,000	\$31,697	\$31,697	\$31,697	\$0
2014 General Obligation	\$330,000	\$0	\$0	\$0	\$0
2016 General Obligation	\$130,000	\$135,000	\$135,000	\$135,000	\$135,000
2018 General Obligation	\$35,000	\$55,000	\$55,000	\$55,000	\$90,000
Interest on Bond	\$162,690	\$165,778	\$165,778	\$165,778	\$133,558
Unfunded Liability Interest	\$3,093	\$1,664	\$1,664	\$1,664	\$0
2021B General Obligation	\$20,000	\$330,000	\$330,000	\$330,000	\$320,000
<b>Total Debt:</b>	<b>\$999,332</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$925,713</b>
<b>Transfers</b>					
Transfer out	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Transfer out	\$453,634	\$0	\$0	\$0	\$0
<b>Total Transfers:</b>	<b>\$453,634</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>	<b>\$15,000</b>
<b>Total Expenditures:</b>	<b>\$12,012,050</b>	<b>\$12,182,750</b>	<b>\$12,734,885</b>	<b>\$11,662,878</b>	<b>\$12,640,607</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
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Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					
Personnel	\$4,718,280	\$5,315,697	\$5,299,137	\$4,820,350	\$5,495,079
Supplies and Contractual	\$3,425,870	\$3,458,057	\$3,652,567	\$3,631,118	\$3,494,982
Debt Service and Capital	\$3,240,737	\$3,217,977	\$3,592,162	\$3,020,391	\$3,457,492
Transfers Out	\$627,163	\$191,019	\$191,019	\$191,019	\$193,054
<b>Total Expense Objects:</b>	<b>\$12,012,050</b>	<b>\$12,182,750</b>	<b>\$12,734,885</b>	<b>\$11,662,878</b>	<b>\$12,640,607</b>

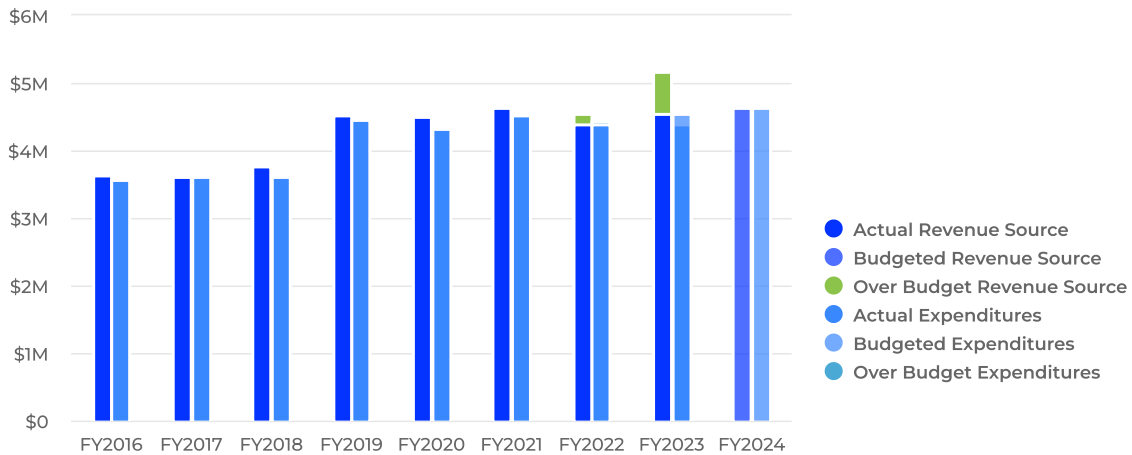
## General Fund

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 40.7% of the total expenditures for FY24.

### Summary

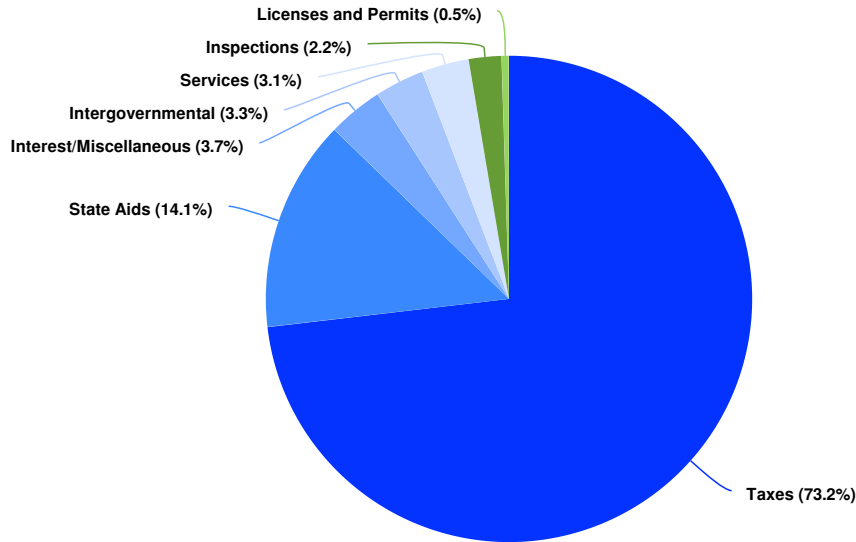
The Village of Bayside is projecting \$4.64M of revenue in FY24, which represents a 1.8% increase over the prior year budget. Budgeted expenditures are projected to increase by 1.8% or \$80K to \$4.64M in FY24.



## 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 2024 Revenues by Source

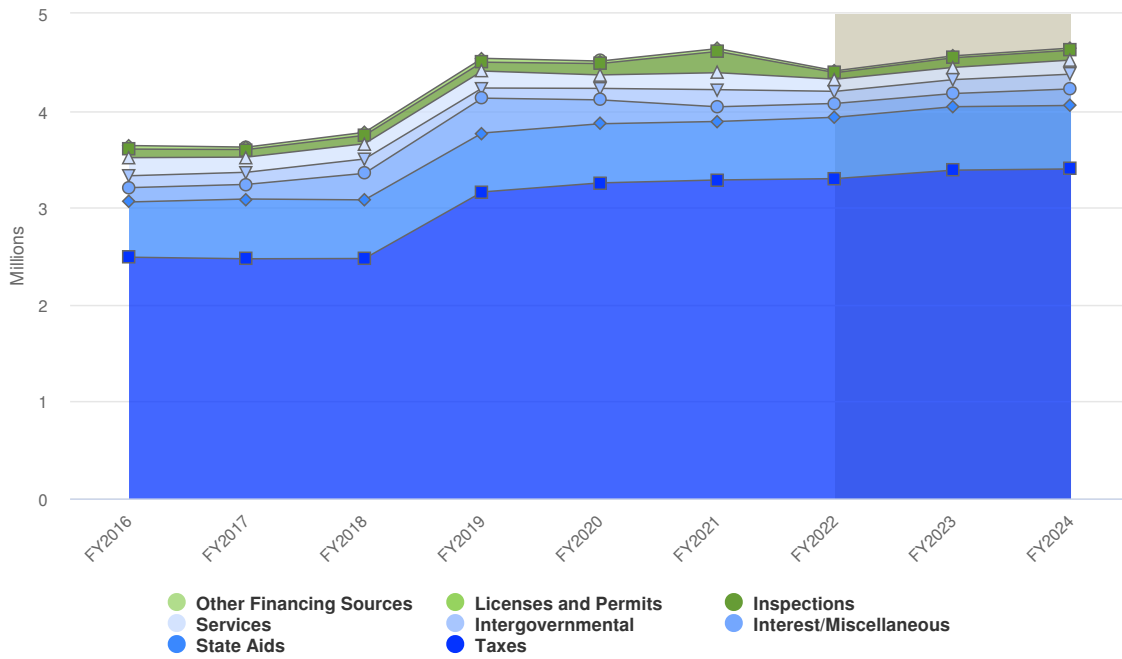


The Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth. Based on the Department of Revenue net new construction calculations, the Village tax levy for net new construction remains flat at 0% for 2024.

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 North Shore Fire/Rescue, minus the levy reduction for personal property aid. The 2024 recommended budget proposes an increase of \$88,931, an increase to \$4,879,182, or 1.87 percent. Approximately 45% of the proposed property tax increase is a result of North Shore Fire/Rescue allocation.

In 2023, the Village, like all Wisconsin municipalities, received additional assistance provided by the state government. However, concurrent reductions in both State Shared Revenue and Transportation Aids, have a significant impact on our community as well. Both State Shared Revenue and Transportation Aids have been reduced significantly for the Village. For instance, Bayside has experienced a substantial 32% reduction in State Shared Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Naturally, this diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. The Village will also lose an additional \$20,000 in state transportation aids. The cumulative effect of these reductions has been to decrease our overall revenue increase from the State to less than a \$50,000 increase.

### Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Property Taxes	\$3,239,467	\$3,325,474	\$3,325,474	\$3,325,474	\$3,335,297
Interest on Delinquent Taxes	\$11,230	\$12,000	\$12,000	\$19,250	\$14,000
Payment in Lieu of Taxes	\$47,109	\$48,290	\$48,290	\$48,372	\$48,975
<b>Total Taxes:</b>	<b>\$3,297,806</b>	<b>\$3,385,764</b>	<b>\$3,385,764</b>	<b>\$3,393,096</b>	<b>\$3,398,272</b>
<b>Intergovernmental</b>					
Community Development Block Grant	\$9,252	\$5,998	\$5,998	\$5,598	\$5,598
Police Revenue	\$25	\$0	\$0	\$0	\$0
Public Safety Communication Administration	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
North Shore Library Administration	\$19,521	\$19,812	\$19,812	\$19,812	\$20,052
Fund 23 TID Administration	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Intergovernmental Grant	\$4,260	\$0	\$6,025	\$2,000	\$5,600
<b>Total Intergovernmental:</b>	<b>\$132,496</b>	<b>\$143,231</b>	<b>\$149,256</b>	<b>\$144,831</b>	<b>\$152,256</b>
<b>State Aids</b>					
State Shared Revenue	\$60,298	\$60,298	\$60,298	\$60,298	\$165,124
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$14,470	\$14,470
Recycling Grant	\$25,704	\$25,704	\$25,704	\$25,717	\$25,717
State Fire Insurance	\$23,606	\$0	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Police Enforcement Grant	\$12,390	\$26,000	\$26,000	\$7,100	\$17,062
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$15,160	\$15,160
Personal Property Aid	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738
State Transportation Aid	\$414,030	\$372,627	\$372,627	\$372,627	\$342,564
State Highway 32 Connecting Highway Aid	\$17,013	\$17,013	\$17,013	\$17,034	\$20,701
Expenditure Restraint Aid	\$82,745	\$78,786	\$78,786	\$78,786	\$52,093
<b>Total State Aids:</b>	<b>\$667,154</b>	<b>\$611,796</b>	<b>\$611,796</b>	<b>\$592,930</b>	<b>\$654,629</b>
<b>Licenses and Permits</b>					
Operator Licenses	\$770	\$900	\$900	\$1,760	\$1,500
Liquor Licenses	\$2,935	\$2,880	\$2,880	\$3,000	\$3,000
Cigarette Licenses	\$300	\$300	\$300	\$300	\$300
Animal Licenses	\$1,526	\$1,300	\$1,300	\$1,500	\$1,400
Transient Merchant Permit	\$190	\$100	\$100	\$250	\$500
Excavation/Right of Way/Privilege	\$17,234	\$10,000	\$10,000	\$13,950	\$10,000
Fill Permits	\$570	\$0	\$0	\$4,510	\$0
Rummage Sale Permits	\$150	\$200	\$200	\$200	\$150
Dumpster Permits	\$5,210	\$3,000	\$10,500	\$10,500	\$4,000
Sign Permits	\$1,090	\$200	\$200	\$750	\$500
Conditional Use Permits	\$300	\$600	\$600	\$600	\$600
Board of Zoning Appeals Fees	\$4,500	\$500	\$500	\$500	\$500
Special Event Permits	\$425	\$50	\$50	\$100	\$50
<b>Total Licenses and Permits:</b>	<b>\$35,200</b>	<b>\$20,030</b>	<b>\$27,530</b>	<b>\$37,920</b>	<b>\$22,500</b>
<b>Services</b>					
Cable Franchise Fees	\$57,132	\$60,000	\$60,000	\$56,000	\$56,000
Tree Program	\$3,600	\$0	\$0	\$0	\$0
Fines & Forfeitures - NSMC	\$32,270	\$35,000	\$35,000	\$30,581	\$37,500
Fine & Forfeitures - Bayside SDC	\$12,767	\$10,000	\$10,000	\$9,000	\$3,360
Misc. Service Fee-Notary/Fingerprinting	\$160	\$100	\$100	\$100	\$50
Property Status Revenue	\$4,950	\$4,000	\$4,000	\$2,000	\$2,500
Publication Fees	\$50	\$200	\$200	\$200	\$200
Professional Service Invoicing	\$13,456	\$0	\$40,000	\$40,000	\$10,000
Data Sales	\$307	\$250	\$250	\$150	\$200
Special Pickups	\$13,127	\$6,500	\$12,000	\$10,000	\$8,500
Mulch Deliveries	\$5,695	\$6,000	\$6,000	\$5,745	\$6,000
Well Permit	\$1,815	\$0	\$0	\$300	\$675
Park Facility Rental & Programs	\$785	\$1,200	\$6,500	\$6,500	\$1,200
Public Works Service Revenue	\$12,209	\$3,000	\$14,684	\$14,684	\$19,100
<b>Total Services:</b>	<b>\$158,322</b>	<b>\$126,250</b>	<b>\$188,734</b>	<b>\$175,260</b>	<b>\$145,285</b>
<b>Inspections</b>					

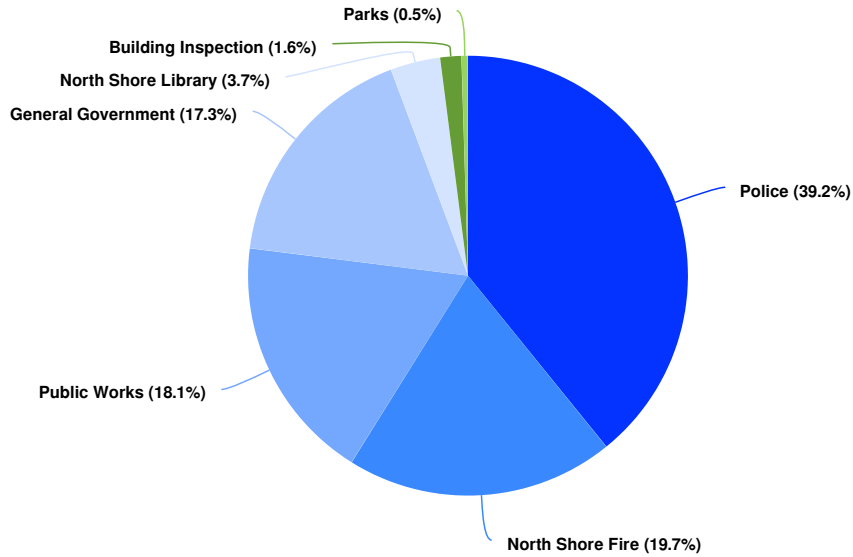
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Architectural Review Committee Applications	\$13,047	\$2,500	\$2,500	\$5,125	\$4,000
Occupancy Permits	\$1,700	\$750	\$31,100	\$31,100	\$1,800
Alarm Company/Permit Fee	\$450	\$0	\$0	\$0	\$0
Building Permits	\$146,759	\$95,000	\$338,310	\$338,310	\$95,000
Vacant Property Fees	\$2,500	\$1,000	\$1,000	\$500	\$500
<b>Total Inspections:</b>	<b>\$164,456</b>	<b>\$99,250</b>	<b>\$372,910</b>	<b>\$375,035</b>	<b>\$101,300</b>
<b>Interest/Miscellaneous</b>					
Equipment Rental - Sewer Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Equipment Rental - Stormwater Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Interest	\$155,014	\$60,000	\$364,744	\$364,744	\$75,000
Realized/Unrealized Gain/Loss	-\$190,563	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$26,175	\$500	\$500	\$700	\$500
Copies	\$1,900	\$500	\$500	\$1,600	\$750
State Fire Insurance	\$0	\$27,450	\$27,450	\$27,450	\$27,450
False Alarm Fees	\$5,031	\$2,500	\$2,500	\$700	\$1,400
Recycling Proceeds	\$33,386	\$15,000	\$15,000	\$1,200	\$1,000
Credit Card Rebate	\$8,295	\$7,000	\$7,000	\$7,600	\$7,000
Insurance Awards/Dividends/Grants	\$6,874	\$0	\$9,098	\$9,098	\$5,975
Equipment Sales	\$485	\$1,000	\$1,000	\$4,061	\$1,000
Donations	\$12,482	\$8,000	\$8,000	\$10,000	\$8,000
<b>Total Interest/Miscellaneous:</b>	<b>\$99,078</b>	<b>\$163,150</b>	<b>\$476,992</b>	<b>\$468,353</b>	<b>\$170,475</b>
<b>Total Revenue Source:</b>	<b>\$4,554,512</b>	<b>\$4,549,471</b>	<b>\$5,212,982</b>	<b>\$5,187,425</b>	<b>\$4,644,717</b>



## Expenditures by Function

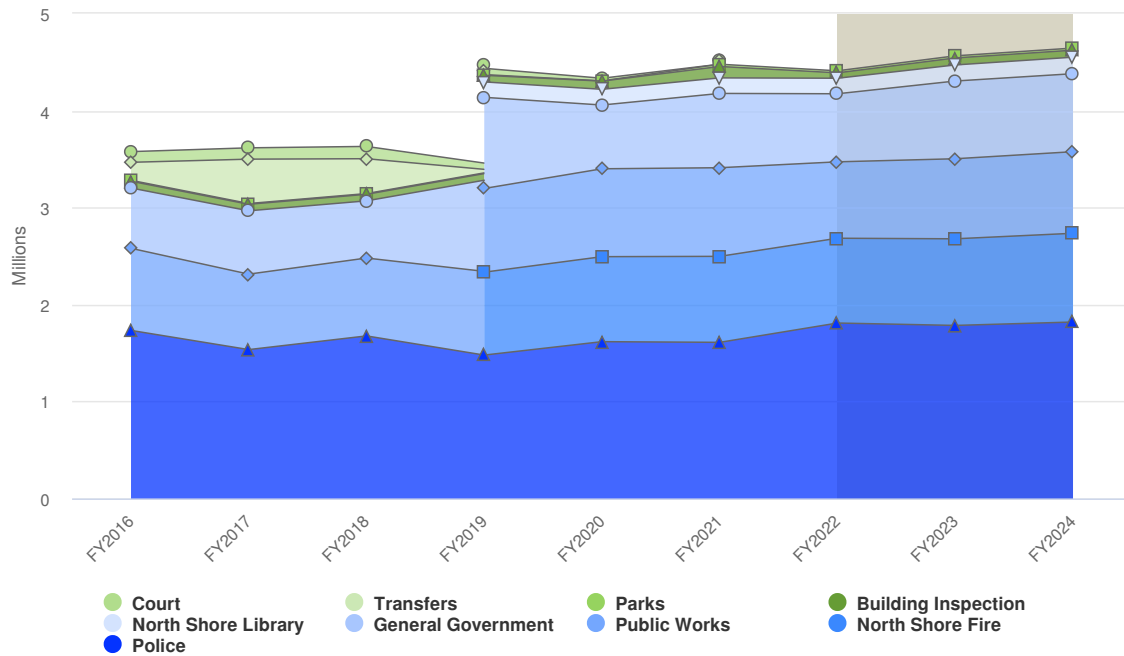
The major expenses with the General Fund are the Police Department, North Shore Fire/Rescue, Public Works and General Government. The Police Department accounts for 39.2% of the total expenditures in the fund.

Budgeted Expenditures by Function



For historical purposes in 2019, expenses for North Shore Fire/Rescue, 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	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expenditures</b>					
<b>General Government</b>					
Wages	\$283,270	\$319,365	\$319,365	\$268,658	\$336,395
Health Insurance Buyout	\$2,095	\$1,200	\$1,810	\$1,810	\$4,410
Dental Insurance Buyout	\$142	\$147	\$147	\$122	\$158
Trustee wages	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
Elections wages	\$5,141	\$3,400	\$3,453	\$3,453	\$13,042
Elections supplies	\$4,439	\$2,535	\$4,500	\$4,500	\$8,244
Longevity	\$0	\$0	\$0	\$0	\$444
Wisconsin Retirement System	\$17,586	\$26,506	\$26,506	\$18,269	\$23,242
Social Security	\$22,494	\$25,437	\$25,437	\$21,607	\$27,758
Life Insurance	\$398	\$478	\$478	\$423	\$432
Health Insurance	\$22,072	\$45,644	\$31,270	\$31,270	\$36,713
Dental Insurance	\$515	\$881	\$881	\$700	\$731
Recruitment	\$674	\$100	\$120	\$120	\$150
Special Legal Services	\$15,351	\$0	\$0	\$0	\$0
Contractual Services	\$28,157	\$26,099	\$27,000	\$27,000	\$31,043
Legal Counsel-Contracted	\$74,072	\$61,809	\$85,000	\$85,000	\$62,118
Legal Counsel-Personnel	\$2,822	\$0	\$1,500	\$1,500	\$1,000
Audit Services	\$24,981	\$19,313	\$24,002	\$24,002	\$22,432

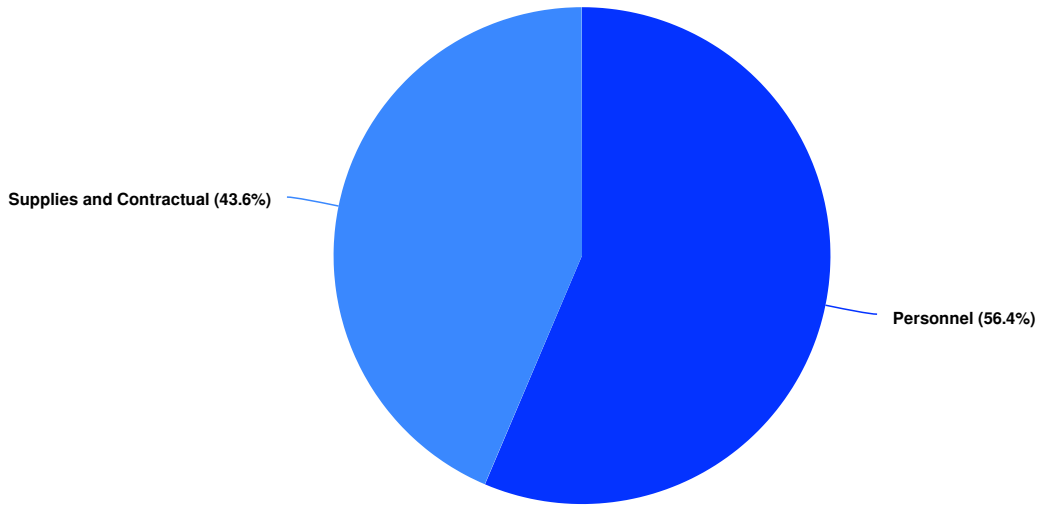
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Health Department	\$22,561	\$30,522	\$30,522	\$30,522	\$33,895
Assessor Services	\$24,900	\$24,900	\$24,900	\$24,900	\$24,900
Telecommunications	\$4,534	\$1,872	\$2,358	\$2,358	\$2,520
Computer Support	\$999	\$1,000	\$1,000	\$1,000	\$1,000
Benefit Administrative Fees	\$2,578	\$2,600	\$2,600	\$1,700	\$1,879
Investment Fees	\$443	\$0	\$0	\$0	\$0
Materials & Supplies	\$3,937	\$2,700	\$2,700	\$2,700	\$7,500
Financial Advisor Services	\$11,700	\$3,000	\$3,000	\$3,000	\$0
Administrative	\$888	\$1,200	\$1,000	\$1,000	\$1,000
Office Supplies	\$3,679	\$4,000	\$4,000	\$4,000	\$0
Postage	\$2,565	\$5,500	\$5,000	\$5,000	\$11,000
Dues & Subscriptions	\$2,885	\$6,373	\$6,373	\$6,373	\$6,153
Training, Safety & Certifications	\$8,526	\$9,255	\$9,255	\$9,255	\$11,390
Publications & Printing	\$60	\$400	\$104	\$104	\$150
Equipment Replacement	\$116,715	\$0	\$0	\$0	\$0
Contingency	\$0	\$74,022	\$53,174	\$53,174	\$47,087
General Liability	\$40,349	\$39,198	\$36,732	\$36,732	\$34,744
Automobile Liability	\$4,802	\$5,345	\$5,345	\$5,345	\$2,844
Boiler Insurance	\$726	\$854	\$854	\$854	\$488
Workers Compensation	\$38,698	\$29,179	\$35,232	\$35,232	\$32,701
Commercial Crime Policy	\$175	\$210	\$210	\$210	\$105
Property Insurance	\$7,256	\$7,836	\$8,321	\$8,321	\$8,322
Public Official Bonds	\$7,547	\$7,615	\$0	\$0	\$0
Tax Refunds/Uncollectible	\$0	\$0	\$3,876	\$3,876	\$0
Municipal Code	\$4,016	\$2,658	\$2,658	\$2,658	\$0
<b>Total General Government:</b>	<b>\$823,149</b>	<b>\$801,553</b>	<b>\$799,083</b>	<b>\$735,148</b>	<b>\$804,390</b>
<b>Police</b>					
Wages	\$1,055,431	\$1,129,242	\$1,116,742	\$1,022,280	\$1,168,695
Overtime	\$67,670	\$28,000	\$40,500	\$38,725	\$28,980
Grant Overtime	\$208	\$26,000	\$26,000	\$7,100	\$14,000
Holiday Pay	\$36,706	\$37,340	\$37,340	\$36,275	\$40,128
Health Insurance Buyout	\$19,650	\$12,600	\$12,600	\$18,900	\$18,900
Shift Commander Pay-Bump	\$6,130	\$4,500	\$4,500	\$3,600	\$4,500
Dental Insurance Buyout	\$38	\$0	\$0	\$0	\$0
Longevity	\$0	\$0	\$0	\$0	\$1,046
Wisconsin Retirement System	\$128,289	\$157,315	\$157,315	\$132,662	\$164,433
Social Security	\$88,695	\$93,740	\$93,740	\$86,206	\$97,633
Life Insurance	\$859	\$1,111	\$1,144	\$1,144	\$1,169
Health Insurance	\$90,576	\$163,527	\$157,227	\$111,299	\$144,625
Dental Insurance	\$2,245	\$4,263	\$4,230	\$2,219	\$2,312
Recruitment	\$5,205	\$0	\$750	\$671	\$0
House of Correction Fees	\$0	\$300	\$300	\$0	\$300

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Contractual Services	\$31,896	\$30,274	\$30,274	\$30,274	\$40,306
Prosecutorial Services	\$25,131	\$24,723	\$29,236	\$29,236	\$24,847
Legal Counsel-Personnel	\$19,110	\$1,000	\$1,000	\$0	\$1,000
MADACC	\$1,784	\$1,633	\$1,633	\$1,633	\$948
Telecommunications	\$7,196	\$7,483	\$8,483	\$8,293	\$6,789
Computer Support	\$380	\$5,000	\$3,510	\$0	\$5,000
Materials & Supplies	\$4,202	\$7,500	\$7,500	\$7,500	\$8,500
Fleet Maintenance	\$5,631	\$7,000	\$7,000	\$7,000	\$7,000
Office Supplies	\$5	\$1,000	\$250	\$0	\$0
Postage	\$689	\$800	\$800	\$350	\$800
Dues & Subscriptions	\$934	\$1,100	\$1,100	\$1,100	\$1,150
Training, Safety & Certifications	\$4,085	\$6,500	\$6,500	\$6,500	\$5,700
Ammunition	\$3,600	\$4,000	\$4,000	\$4,000	\$4,500
Uniform Supplies	\$10,044	\$7,475	\$7,475	\$7,475	\$7,800
Fuel Maintenance	\$21,101	\$21,000	\$21,000	\$17,200	\$18,500
Employee Recognition	\$0	\$100	\$100	\$100	\$0
GASB-OPEB	\$30,664	\$0	\$0	\$0	\$0
<b>Total Police:</b>	<b>\$1,668,154</b>	<b>\$1,784,526</b>	<b>\$1,782,249</b>	<b>\$1,581,742</b>	<b>\$1,819,561</b>
<b>North Shore Fire</b>					
Fire & Rescue - North Shore	\$874,313	\$893,225	\$893,225	\$893,225	\$887,638
Fire Insurance Dues	\$0	\$0	\$0	\$27,450	\$27,450
<b>Total North Shore Fire:</b>	<b>\$874,313</b>	<b>\$893,225</b>	<b>\$893,225</b>	<b>\$920,675</b>	<b>\$915,088</b>
<b>Building Inspection</b>					
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Building Inspections	\$85,030	\$52,250	\$189,042	\$189,042	\$52,250
<b>Total Building Inspection:</b>	<b>\$105,030</b>	<b>\$72,250</b>	<b>\$209,042</b>	<b>\$209,042</b>	<b>\$72,250</b>
<b>Public Works</b>					
Wages	\$286,300	\$305,444	\$305,444	\$262,205	\$295,381
Overtime	\$3,109	\$4,050	\$5,100	\$5,100	\$4,200
Wages PT	\$0	\$14,400	\$14,400	\$12,900	\$27,000
Health Insurance Buyout	\$506	\$1,300	\$3,000	\$3,000	\$8,610
Dental Insurance Buyout	\$0	\$118	\$317	\$317	\$286
Longevity	\$0	\$0	\$0	\$0	\$636
Wisconsin Retirement System	\$16,422	\$19,649	\$19,649	\$19,054	\$20,715
Social Security	\$20,087	\$24,537	\$24,537	\$21,689	\$25,713
Life Insurance	\$789	\$495	\$495	\$403	\$511
Health Insurance	\$74,419	\$72,437	\$69,488	\$57,544	\$62,330
Dental Insurance	\$1,449	\$1,641	\$1,641	\$1,157	\$1,155
Recruitment	\$249	\$0	\$535	\$535	\$250

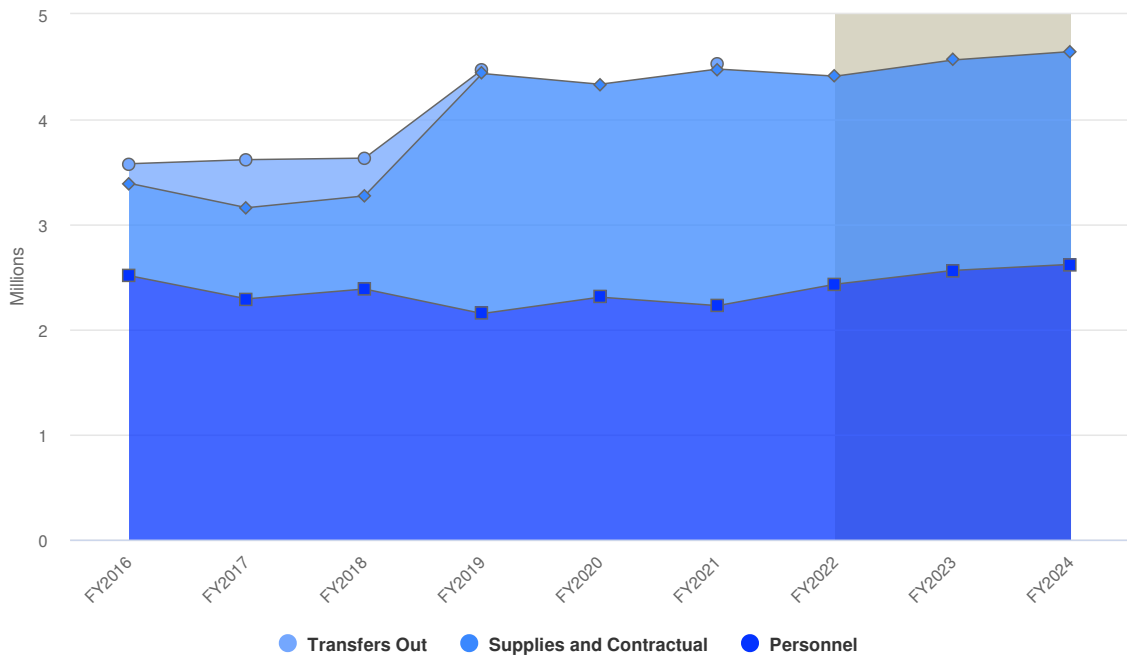
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Facility Maintenance & Supplies	\$24,929	\$23,311	\$22,061	\$18,000	\$31,488
Cleaning & Janitorial Services	\$9,726	\$11,640	\$11,640	\$11,640	\$9,963
HVAC Maintenance	\$2,000	\$5,627	\$5,627	\$5,627	\$4,611
Contractual Services	\$40,390	\$40,847	\$40,847	\$40,847	\$42,270
Engineering	\$19,220	\$11,600	\$26,010	\$26,010	\$11,600
Utilities	\$43,131	\$43,640	\$43,640	\$42,000	\$44,158
Telecommunications	\$1,159	\$768	\$768	\$760	\$1,180
Materials & Supplies	\$8,932	\$7,250	\$7,250	\$7,000	\$7,450
Fleet Maintenance	\$24,123	\$40,000	\$40,000	\$38,000	\$40,000
Tools	\$1,629	\$2,000	\$2,000	\$2,000	\$2,000
Office Supplies	\$22	\$150	\$150	\$150	\$0
Dues & Subscriptions	\$238	\$522	\$522	\$522	\$650
Training, Safety & Certifications	\$1,571	\$1,950	\$1,950	\$1,000	\$2,800
Uniform Supplies	\$2,675	\$1,900	\$2,200	\$2,200	\$2,175
Winter Operations	\$39,310	\$40,033	\$39,498	\$35,000	\$40,874
Fuel Maintenance	\$39,795	\$36,000	\$36,000	\$30,000	\$33,000
Equipment Replacement	\$0	\$500	\$500	\$459	\$500
Equipment Rental	\$5,935	\$7,450	\$8,700	\$8,700	\$5,000
Tipping Fees	\$63,947	\$75,000	\$75,000	\$70,000	\$80,000
Yard Waste Tub Grinding	\$11,620	\$11,000	\$11,000	\$11,000	\$12,785
Employee Relations	\$541	\$100	\$100	\$0	\$0
Street Maintenance	\$636	\$9,890	\$9,890	\$9,890	\$7,810
Signage & Traffic Safety	\$2,150	\$3,500	\$3,500	\$3,500	\$5,750
Forestry & Landscaping	\$0	\$6,750	\$9,106	\$6,750	\$8,500
Tree Disease Mitigation	\$50,228	\$0	\$0	\$0	\$0
<b>Total Public Works:</b>	<b>\$797,234</b>	<b>\$825,499</b>	<b>\$842,565</b>	<b>\$754,959</b>	<b>\$841,351</b>
<b>North Shore Library</b>					
Library-North Shore	\$160,077	\$165,773	\$168,243	\$168,243	\$170,279
<b>Total North Shore Library:</b>	<b>\$160,077</b>	<b>\$165,773</b>	<b>\$168,243</b>	<b>\$168,243</b>	<b>\$170,279</b>
<b>Parks</b>					
Wages - FT	\$5,504	\$5,600	\$5,600	\$5,600	\$5,600
Social Security	\$421	\$398	\$398	\$398	\$398
Materials & Supplies	\$122	\$750	\$750	\$750	\$800
Community Events	\$15,228	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Parks:</b>	<b>\$21,275</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,798</b>
<b>Total Expenditures:</b>	<b>\$4,449,232</b>	<b>\$4,564,574</b>	<b>\$4,716,155</b>	<b>\$4,391,557</b>	<b>\$4,644,717</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



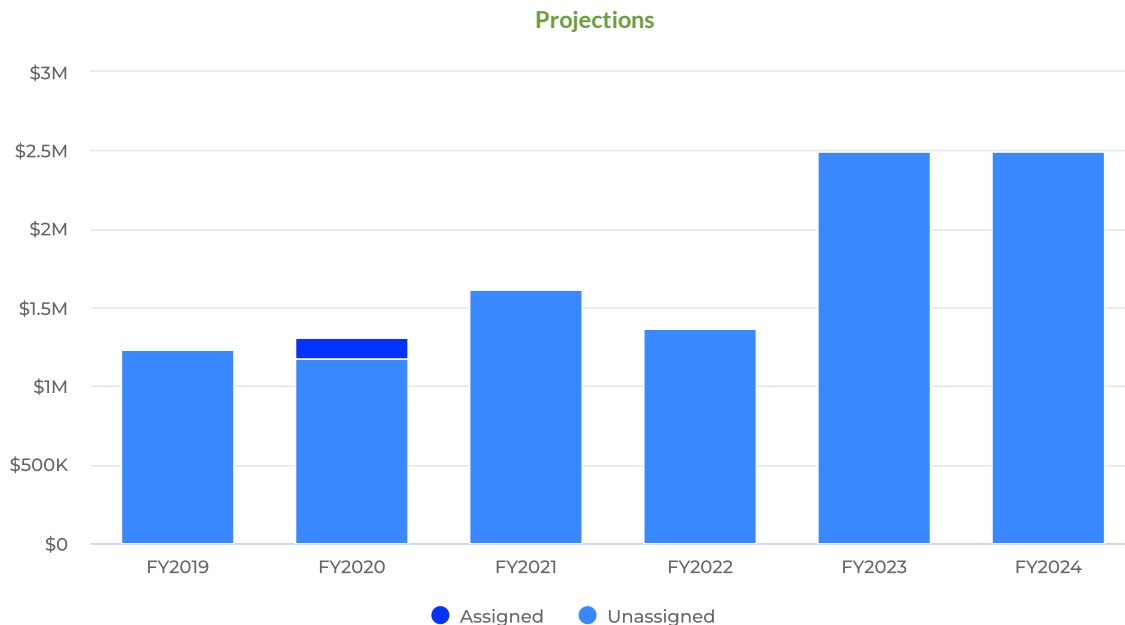
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Personnel	\$2,298,183	\$2,561,800	\$2,545,059	\$2,230,315	\$2,619,325	\$2,619,325	2.2%
Supplies and Contractual	\$2,151,049	\$2,002,774	\$2,171,096	\$2,161,242	\$2,025,392	\$2,025,392	1.1%
<b>Total Expense Objects:</b>	<b>\$4,449,232</b>	<b>\$4,564,574</b>	<b>\$4,716,155</b>	<b>\$4,391,557</b>	<b>\$4,644,717</b>	<b>\$4,644,717</b>	<b>1.8%</b>

## Fund Balance

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

- 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 at minimum 40% of the current fiscal year 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.



	FY2023	FY2024	% Change
<b>Total Fund Balance:</b>	<b>\$2,491,871</b>	<b>\$2,491,871</b>	<b>0%</b>



	FY2023	FY2024	% Change
<b>Fund Balance</b>	—	—	
Unassigned	\$2,491,871	\$2,491,871	0%
Assigned	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$2,491,871</b>	<b>\$2,491,871</b>	<b>0%</b>

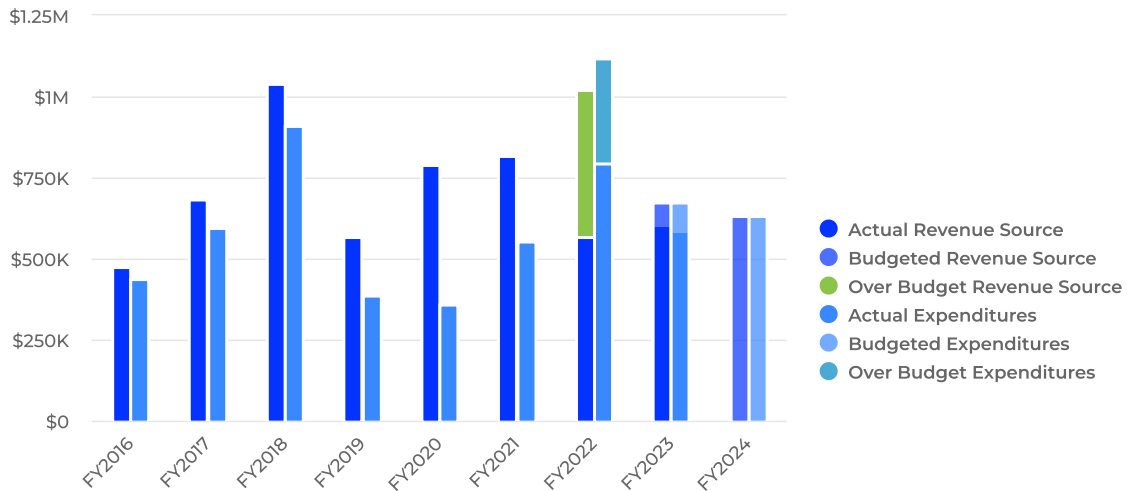
## Stormwater Enterprise Fund

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

From 2007-2023, Bayside had 125 events totaling 1 – 1.99 inches, 23 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

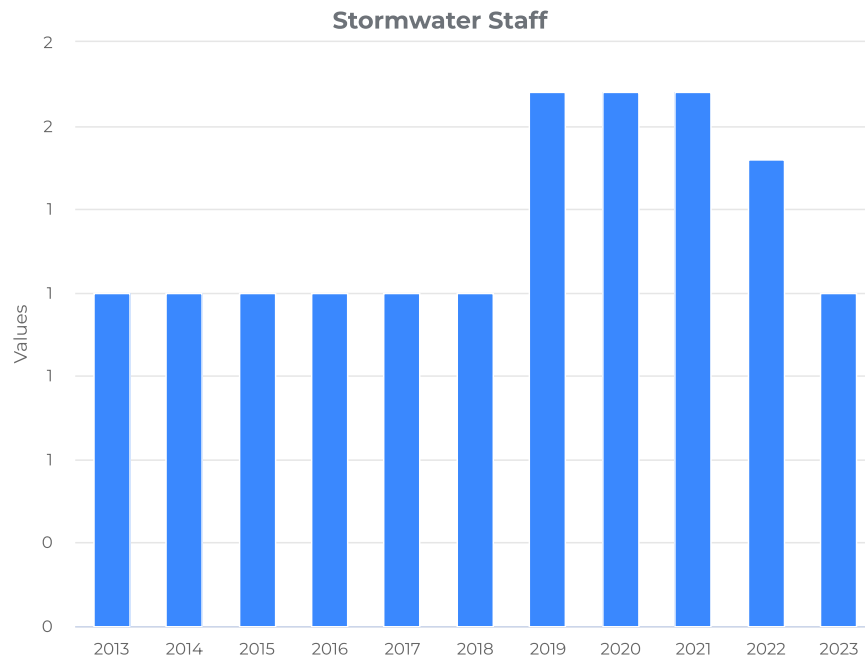
The Village of Bayside is projecting \$637K of revenue in FY2024, which represents a 5.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 6% or \$39,650 to \$636,545 in FY2024.



### Goals

1. Complete 2024 Stormwater Management Project.
2. Install stormwater pond(s) panel and monitoring systems.
3. Complete Village Hall Bioswale project through MMSD grant.
4. Enhance MS4 Permit Public Education efforts.
5. Collaborate on Adopt-A-Drain Program with a 35% adoption rate goal.
6. Inspect underground stormwater infrastructure, focus on culverts.
7. Implement resident education program.
8. Promote green practices and infrastructure.
9. Design and initiate stormwater projects based on 2023 study.
10. Partner with SANC and construct stormwater conveyance pipe.

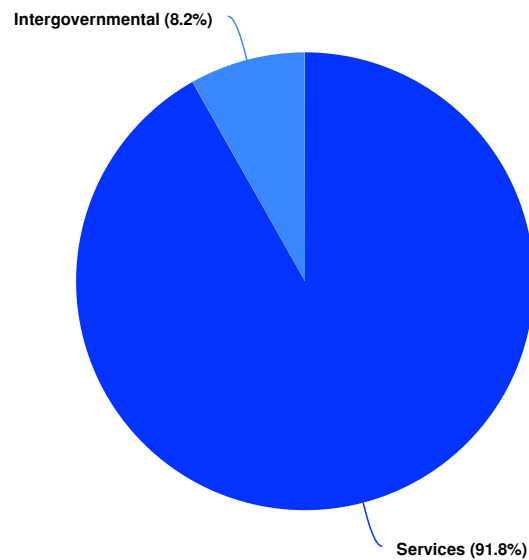
## Stormwater Staffing FTE Allocation



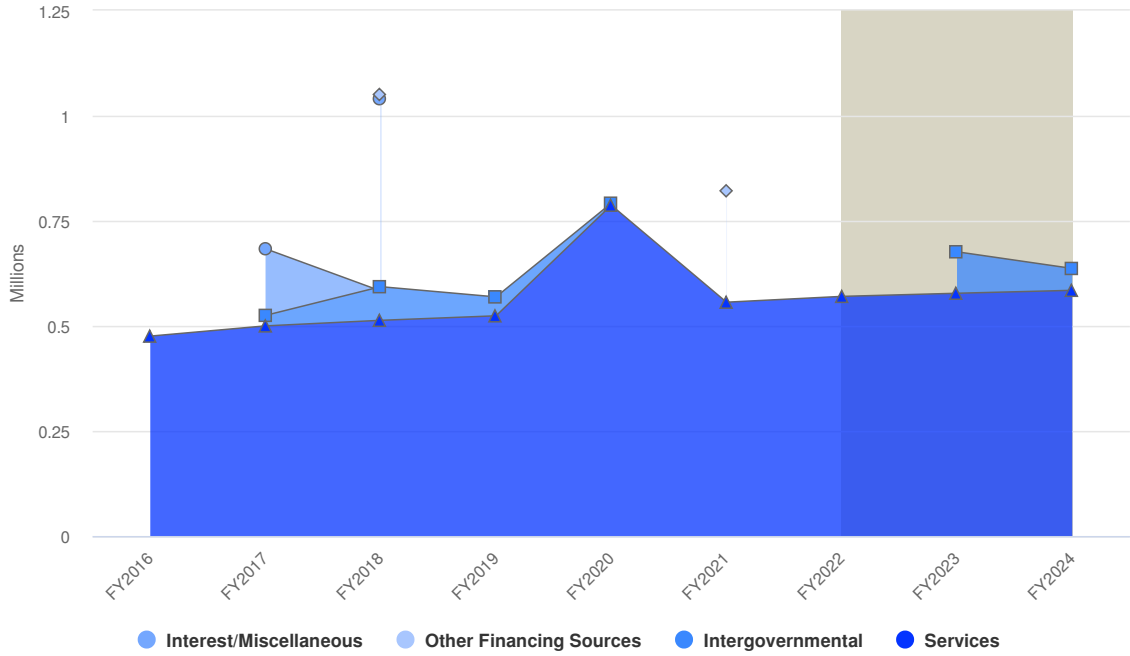
## Revenues by Source

The storm water management utility is funded primarily through a per equivalent residential unit (ERU) fee of \$264 in 2024, which is a \$.067/month increase from 2023. 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 2024 Revenues by Source



**Budgeted and Historical 2024 Revenues by Source**

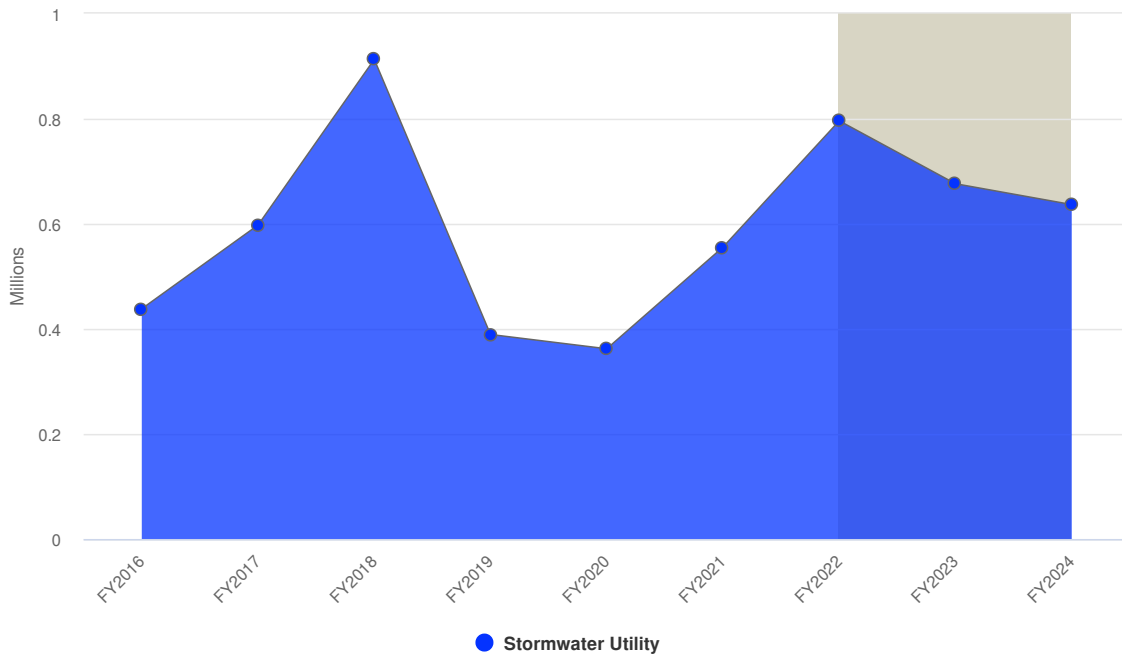


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Intergovernmental</b>							
Intergovernmental Grant	\$0	\$98,652	\$98,652	\$0	\$52,023	\$52,023	-47.3%
<b>Total Intergovernmental:</b>	<b>\$0</b>	<b>\$98,652</b>	<b>\$98,652</b>	<b>\$0</b>	<b>\$52,023</b>	<b>\$52,023</b>	<b>-47.3%</b>
<b>Services</b>							
Residential Stormwater	\$401,132	\$408,543	\$408,543	\$408,543	\$407,682	\$407,682	-0.2%
Commercial Stormwater	\$149,045	\$154,000	\$154,000	\$155,240	\$156,840	\$156,840	1.8%
Right-of-way Culvert Replacement Program	\$20,812	\$15,000	\$15,000	\$41,000	\$20,000	\$20,000	33.3%
<b>Total Services:</b>	<b>\$570,989</b>	<b>\$577,543</b>	<b>\$577,543</b>	<b>\$604,783</b>	<b>\$584,522</b>	<b>\$584,522</b>	<b>1.2%</b>
<b>Other Financing Sources</b>							
Transfer from ARPA Fund	\$453,634	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Other Financing Sources:</b>	<b>\$453,634</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$1,024,623</b>	<b>\$676,195</b>	<b>\$676,195</b>	<b>\$604,783</b>	<b>\$636,545</b>	<b>\$636,545</b>	<b>-5.9%</b>

**Expenditures by Function**

### Budgeted and Historical Expenditures by Function



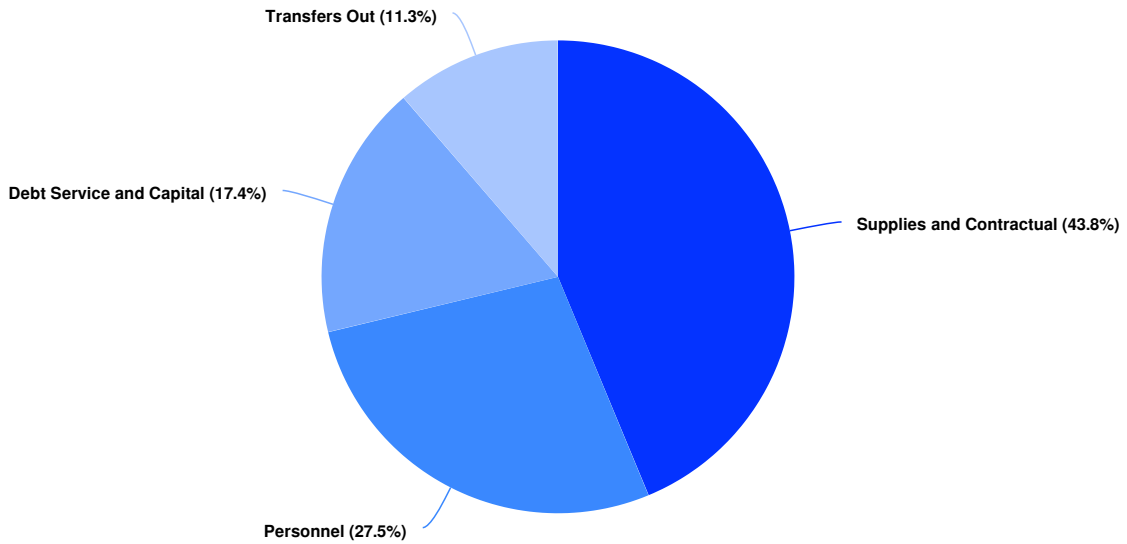
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>							
<b>Stormwater Utility</b>							
Wages	\$131,622	\$144,536	\$144,536	\$138,806	\$130,869	\$130,869	-9.5%
Overtime	\$1,550	\$950	\$950	\$950	\$950	\$950	0%
Wages - PT	\$0	\$0	\$0	\$5,730	\$0	\$0	0%
Health Insurance Buyout	\$524	\$750	\$750	\$436	\$1,395	\$1,395	86%
Dental Insurance Buyout	\$48	\$81	\$81	\$41	\$95	\$95	17.3%
Longevity	\$0	\$0	\$0	\$0	\$291	\$291	N/A
Wisconsin Retirement System	\$8,028	\$9,828	\$9,828	\$9,503	\$9,050	\$9,050	-7.9%
Social Security	\$9,013	\$11,057	\$11,057	\$11,166	\$10,220	\$10,220	-7.6%
Life Insurance	\$225	\$262	\$262	\$203	\$267	\$267	1.9%
Health Insurance	\$18,646	\$25,103	\$25,103	\$18,133	\$21,405	\$21,405	-14.7%
Dental Insurance	\$254	\$512	\$512	\$395	\$446	\$446	-12.9%
Contractual services	\$5,493	\$9,541	\$12,088	\$10,228	\$13,692	\$13,692	43.5%
Legal Counsel-Contracted	\$2,180	\$0	\$0	\$0	\$0	\$0	0%
Audit Services	\$2,093	\$1,692	\$1,822	\$1,822	\$1,962	\$1,962	16%

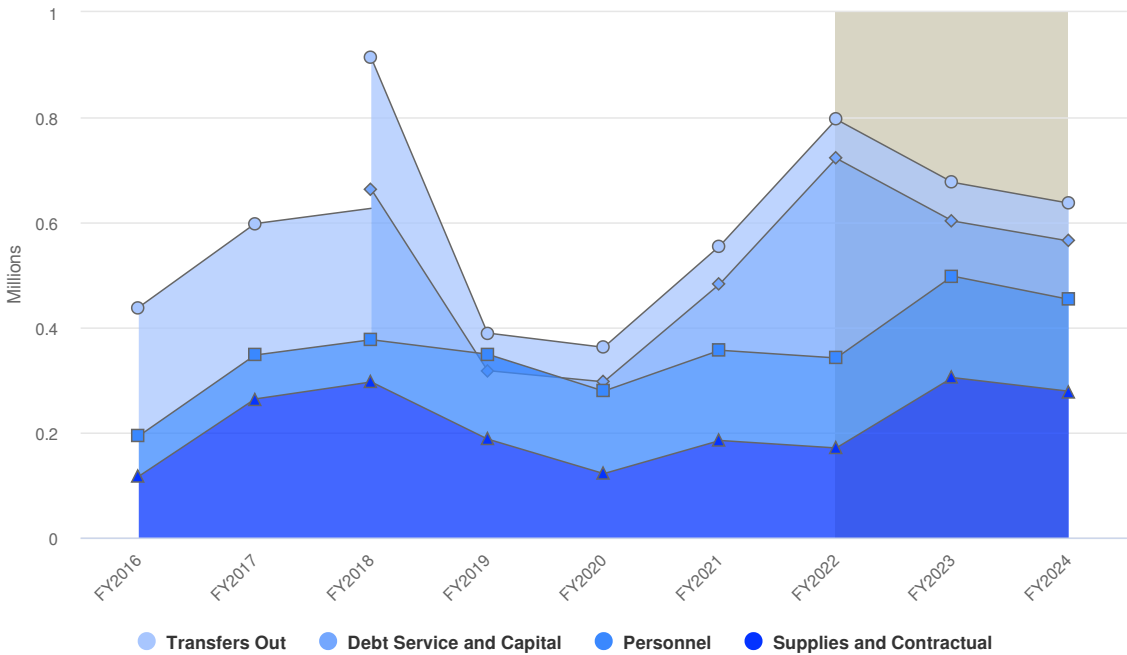
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Engineering	\$111,886	\$46,000	\$46,000	\$46,000	\$11,600	\$11,600	-74.8%
Utilities	\$1,833	\$2,500	\$2,300	\$2,300	\$2,300	\$2,300	-8%
Telecommunications	\$0	\$100	\$100	\$100	\$100	\$100	0%
Benefit Administrative Fees	\$43	\$43	\$43	\$43	\$50	\$50	16.3%
Materials & Supplies	\$2,725	\$2,300	\$2,300	\$2,300	\$2,450	\$2,450	6.5%
Fleet Maintenance	\$135	\$0	\$0	\$0	\$0	\$0	0%
Lift Station Maintenance	\$4,040	\$2,000	\$2,000	\$2,000	\$2,000	\$2,000	0%
Financial Advisor Services	\$1,900	\$2,000	\$2,000	\$2,000	\$0	\$0	-100%
Training, Safety & Certifications	\$0	\$1,000	\$750	\$750	\$500	\$500	-50%
Culvert Materials	\$37,581	\$40,000	\$40,000	\$40,000	\$42,900	\$42,900	7.3%
Landscaping Materials	\$23,757	\$42,606	\$40,000	\$40,000	\$64,000	\$64,000	50.2%
Excavation and Disposal	\$3,050	\$15,000	\$17,500	\$17,500	\$17,500	\$17,500	16.7%
Fuel Maintenance	\$2,500	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	0%
Equipment Replacement	\$13,147	\$104,300	\$102,646	\$102,274	\$39,175	\$39,175	-62.4%
Equipment Rental	\$20,000	\$20,600	\$20,600	\$20,600	\$62,175	\$62,175	201.8%
General Liability Insurance	\$2,246	\$4,625	\$4,625	\$4,625	\$3,519	\$3,519	-23.9%
Auto Liability Insurance	\$0	\$0	\$0	\$0	\$2,761	\$2,761	N/A
Workers Compensation	\$1,245	\$2,272	\$1,704	\$1,704	\$3,737	\$3,737	64.5%
Commercial Crime Policy	\$12	\$14	\$14	\$14	\$62	\$62	342.9%
Property Insurance	\$2,708	\$2,925	\$3,026	\$3,026	\$3,026	\$3,026	3.5%
Capital Projects	\$624,214	\$105,000	\$249,817	\$24,478	\$111,000	\$111,000	5.7%
Interest-Bond	\$11,821	\$0	\$0	\$0	\$0	\$0	0%
Administrative/Transfer to	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048	\$72,048	-2.1%
<b>Total Stormwater Utility:</b>	<b>\$1,118,608</b>	<b>\$676,195</b>	<b>\$821,012</b>	<b>\$585,725</b>	<b>\$636,545</b>	<b>\$636,545</b>	<b>-5.9%</b>
<b>Total Expenditures:</b>	<b>\$1,118,608</b>	<b>\$676,195</b>	<b>\$821,012</b>	<b>\$585,725</b>	<b>\$636,545</b>	<b>\$636,545</b>	<b>-5.9%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Personnel	\$169,910	\$193,079	\$193,079	\$185,363	\$174,988	\$174,988	-9.4%
Supplies and Contractual	\$238,573	\$304,518	\$304,518	\$302,286	\$278,509	\$278,509	-8.5%
Debt Service and Capital	\$636,035	\$105,000	\$249,817	\$24,478	\$111,000	\$111,000	5.7%
Transfers Out	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048	\$72,048	-2.1%
<b>Total Expense Objects:</b>	<b>\$1,118,608</b>	<b>\$676,195</b>	<b>\$821,012</b>	<b>\$585,725</b>	<b>\$636,545</b>	<b>\$636,545</b>	<b>-5.9%</b>

## Fund Balance

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



	FY2023	FY2024	% Change
<b>Fund Balance</b>	-	-	
Unassigned	\$484,987	\$484,987	0%
Assigned	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$484,987</b>	<b>\$484,987</b>	<b>0%</b>

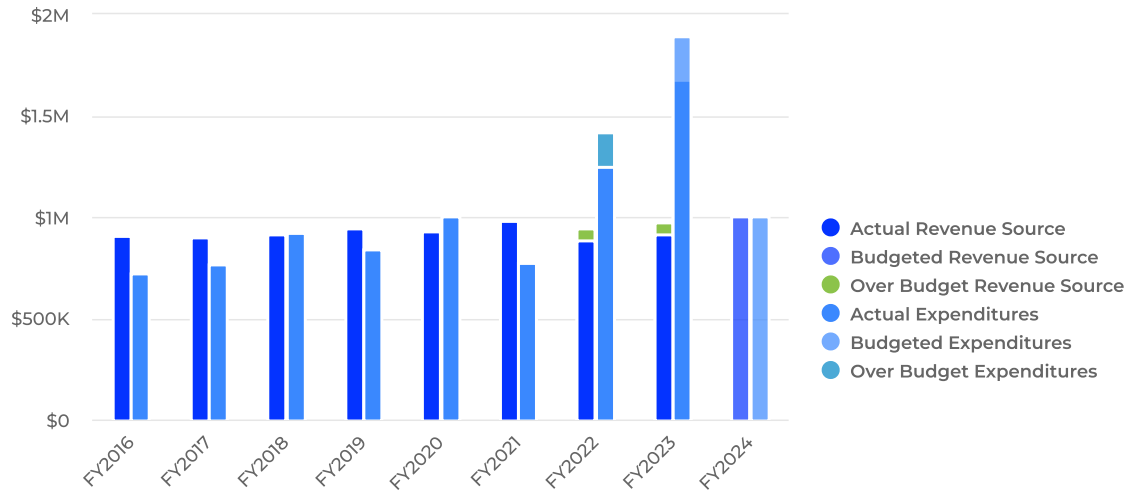


# Sanitary Sewer Enterprise Fund

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

## Summary

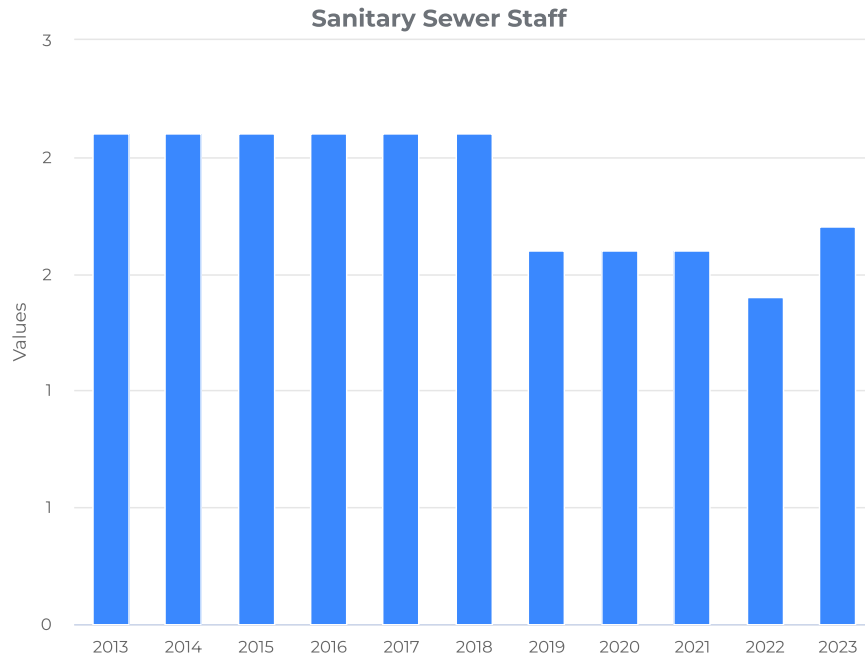
The Village of Bayside is projecting \$1.0M of revenue in FY2024, which represents a 10% increase over the prior year. Budgeted expenditures are projected to decrease by 45% or \$1.0M in FY2024.



## Goals

1. Implement MMSD Private Property Inflow and Infiltration project.
2. Seek 10-year MMSD competitive funds.
3. Promote MMSD Pipe Check Program.
4. Televis 20% of Village sanitary sewer mainline.
5. Clean and maintain 26,000 feet of sanitary sewer main.
6. Inspect 20% of Village manholes.
7. Acquire replacement sanitary sewer pump.

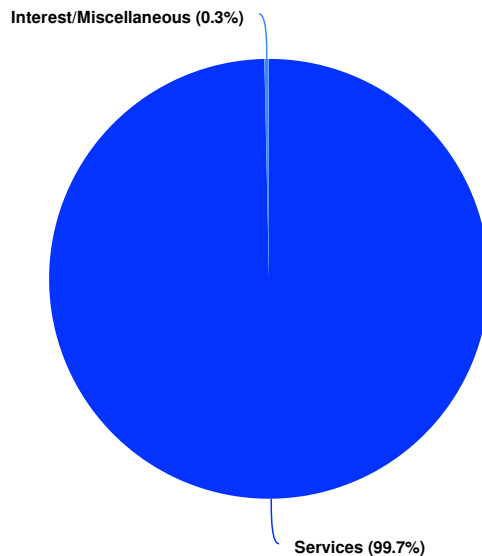
# Sanitary Sewer FTE Staffing



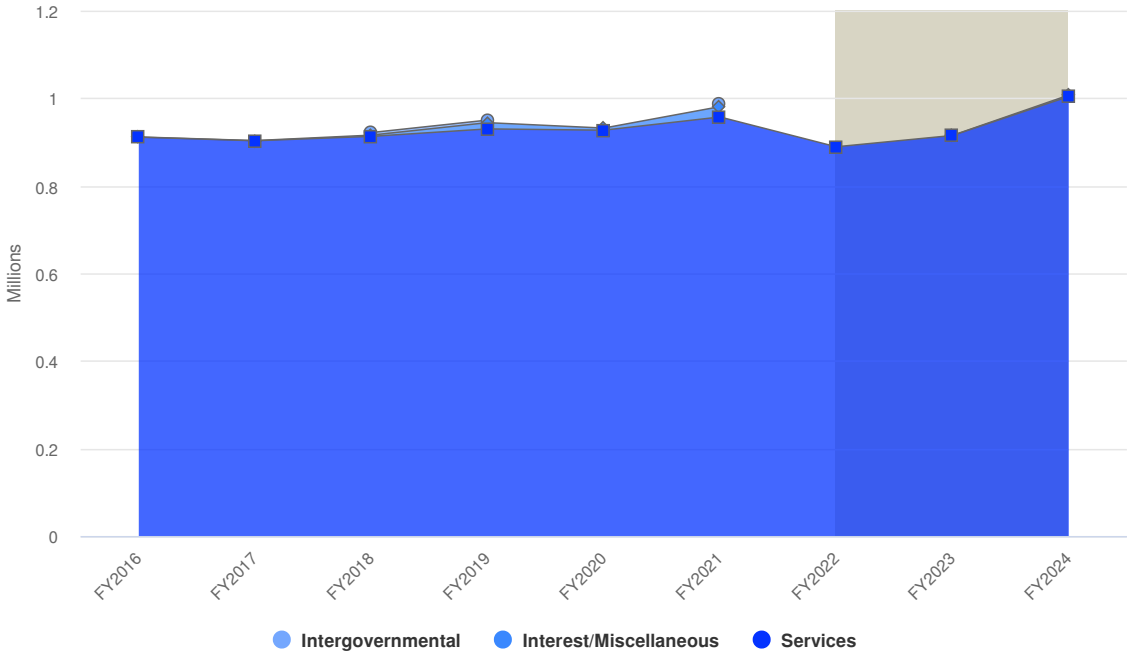
## Revenues by Source

The sanitary sewer utility is funded primarily through user fees. Each non-metered sanitary sewer connection pays an annual charge of \$536 in 2024, a \$1.50/month increase from 2023. The proposed increase is related primarily to third party service charges from MMSD as well as normal operation inflationary expenses. Commercial metered users pay a volumetric usage charge of \$4.83/1,000 gallons, and are billed quarterly. The Village does receive grant funding for sanitary sewer projects from time to time.

### Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

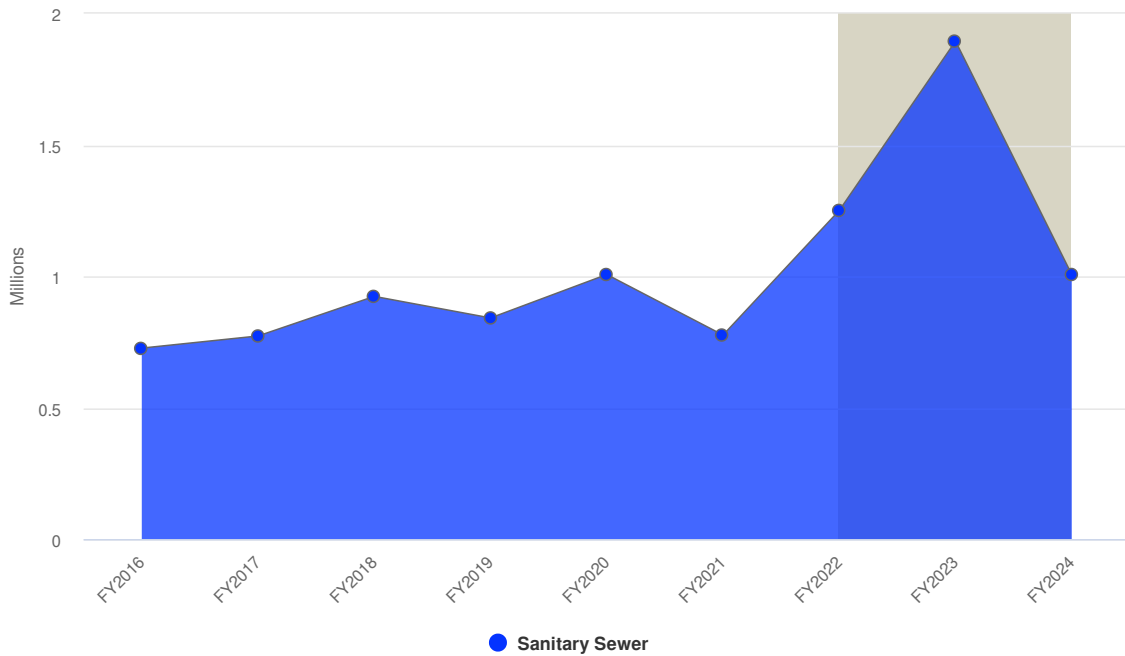


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Services</b>							
Residential Sewer-ERU	\$806,485	\$828,800	\$828,800	\$828,800	\$849,655	\$849,655	2.5%
Commercial Sewer-User Fee	\$123,633	\$80,500	\$80,500	\$139,668	\$148,696	\$148,696	84.7%
Police Lease Revenue	\$10,502	\$5,498	\$5,498	\$5,498	\$5,498	\$5,498	0%
<b>Total Services:</b>	<b>\$940,620</b>	<b>\$914,798</b>	<b>\$914,798</b>	<b>\$973,966</b>	<b>\$1,003,849</b>	<b>\$1,003,849</b>	<b>9.7%</b>
<b>Interest/Miscellaneous</b>							
Interest	\$718	\$200	\$200	\$2,500	\$500	\$500	150%
Miscellaneous Revenue	\$3,500	\$0	\$0	\$0	\$2,712	\$2,712	N/A
<b>Total Interest/Miscellaneous:</b>	<b>\$4,218</b>	<b>\$200</b>	<b>\$200</b>	<b>\$2,500</b>	<b>\$3,212</b>	<b>\$3,212</b>	<b>1,506%</b>
<b>Total Revenue Source:</b>	<b>\$944,838</b>	<b>\$914,998</b>	<b>\$914,998</b>	<b>\$976,466</b>	<b>\$1,007,061</b>	<b>\$1,007,061</b>	<b>10.1%</b>

**Expenditures by Function**

### Budgeted and Historical Expenditures by Function



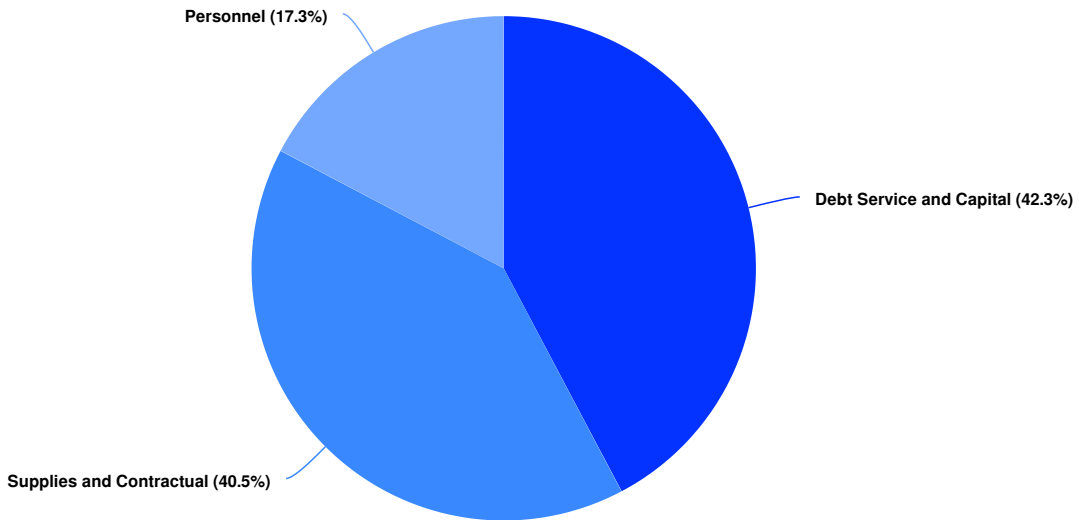
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expenditures</b>					
<b>Sanitary Sewer</b>					
Wages	\$133,286	\$138,738	\$138,738	\$138,738	\$130,869
Overtime	\$1,071	\$1,000	\$1,000	\$1,000	\$0
Health Insurance Buyout	\$524	\$750	\$750	\$478	\$1,395
Dental Insurance Buyout	\$47	\$81	\$81	\$44	\$95
Longevity	\$0	\$0	\$0	\$0	\$291
Wisconsin Retirement System	-\$1,049	\$9,434	\$9,434	\$9,502	\$9,050
Social Security	\$6,650	\$10,613	\$10,613	\$10,730	\$10,148
Life Insurance	\$140	\$259	\$259	\$175	\$267
Health Insurance	\$6,316	\$26,185	\$26,185	\$11,522	\$21,405
Dental Insurance	\$127	\$448	\$448	\$240	\$446
Contractual Services	\$367,328	\$278,180	\$280,000	\$280,000	\$317,923
Audit Services	\$4,460	\$3,604	\$3,900	\$3,900	\$4,180
Engineering	\$74,487	\$81,600	\$88,853	\$81,600	\$11,600
Utilities	\$3,618	\$8,500	\$6,749	\$5,000	\$6,800
Telecommunications	\$202	\$120	\$120	\$120	\$480
Benefit Administrative Fees	\$43	\$43	\$43	\$43	\$50
Materials & Supplies	\$47	\$1,750	\$1,750	\$1,750	\$6,350
Fleet Maintenance	\$1,821	\$2,000	\$2,000	\$2,000	\$2,000

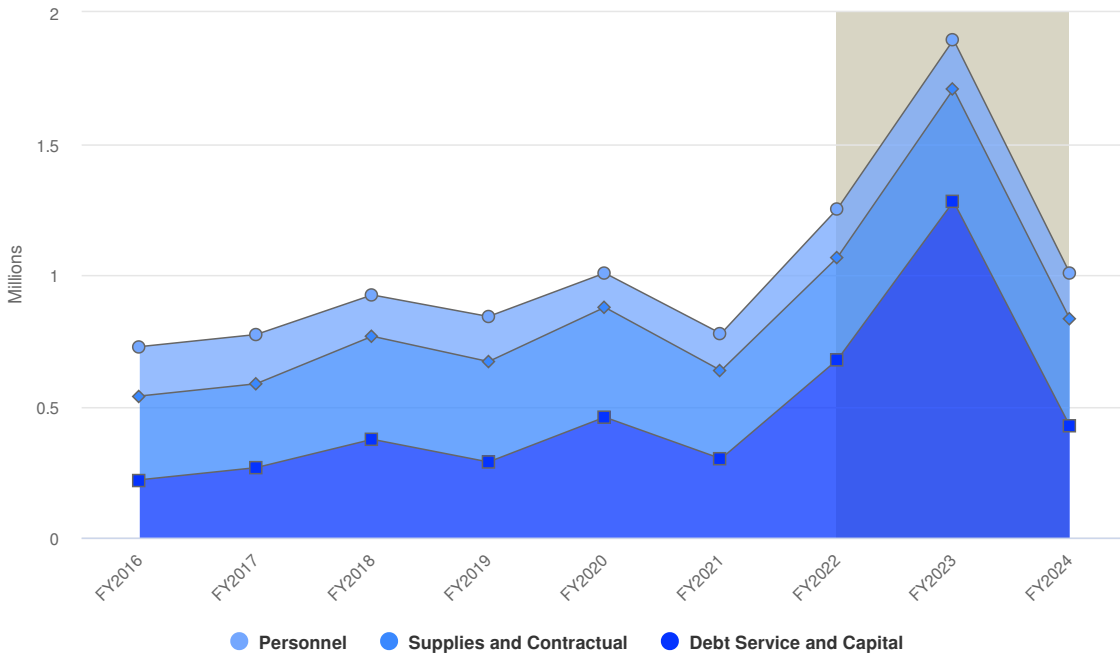
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Lift Station Maintenance	\$42,750	\$14,200	\$14,200	\$14,200	\$16,500
Tools	\$0	\$0	\$0	\$0	\$1,000
Diggers Hotline	\$2,136	\$2,150	\$2,150	\$1,800	\$2,500
Financial Advisor Services	\$1,900	\$0	\$0	\$0	\$0
Postage	\$400	\$400	\$400	\$400	\$400
Training, Safety & Certifications	\$45	\$2,000	\$2,000	\$1,200	\$500
Fuel Maintenance	\$3,200	\$4,000	\$4,000	\$4,000	\$4,000
Equipment Replacement	\$0	\$1,750	\$12,194	\$1,726	\$675
Equipment Rental	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
General Liability Insurance	\$1,821	\$1,726	\$1,726	\$1,726	\$1,431
Auto Liability	\$0	\$0	\$0	\$0	\$2,761
Workers Compensation	\$1,270	\$2,272	\$1,704	\$1,704	\$3,737
Commercial Crime Policy	\$12	\$14	\$14	\$14	\$93
Property Insurance	\$2,789	\$3,012	\$3,215	\$3,215	\$3,215
Capital Projects	\$175,215	\$728,300	\$735,681	\$803,254	\$67,250
Capital Equipment	\$170	\$0	\$20,149	\$0	\$35,575
Depreciation	\$522,216	\$225,000	\$225,000	\$225,000	\$79,815
Principal Redemption - CWF Loan	\$0	\$84,673	\$84,673	\$0	\$0
Principal Redemption on Bond	\$0	\$185,000	\$185,000	\$0	\$195,000
Interest on Bond	\$46,972	\$53,509	\$53,509	\$53,509	\$48,060
Interest Clean Water Fund	\$4,705	\$3,484	\$3,484	\$3,484	\$0
<b>Total Sanitary Sewer:</b>	<b>\$1,424,720</b>	<b>\$1,895,395</b>	<b>\$1,940,622</b>	<b>\$1,682,674</b>	<b>\$1,007,061</b>
<b>Total Expenditures:</b>	<b>\$1,424,720</b>	<b>\$1,895,395</b>	<b>\$1,940,622</b>	<b>\$1,682,674</b>	<b>\$1,007,061</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

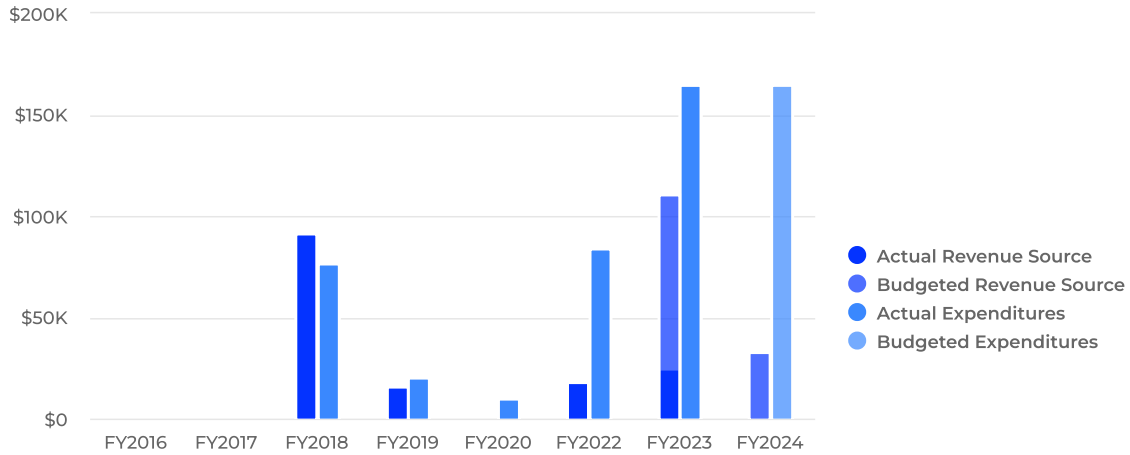
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Personnel	\$147,113	\$187,508	\$187,508	\$172,429	\$173,966	\$173,966	-7.2%
Supplies and Contractual	\$528,329	\$427,921	\$445,618	\$424,998	\$407,395	\$407,395	-4.8%
Debt Service and Capital	\$749,277	\$1,279,966	\$1,307,496	\$1,085,247	\$425,700	\$425,700	-66.7%
<b>Total Expense Objects:</b>	<b>\$1,424,720</b>	<b>\$1,895,395</b>	<b>\$1,940,622</b>	<b>\$1,682,674</b>	<b>\$1,007,061</b>	<b>\$1,007,061</b>	<b>-46.9%</b>

# Tax Increment District #1

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

## Summary

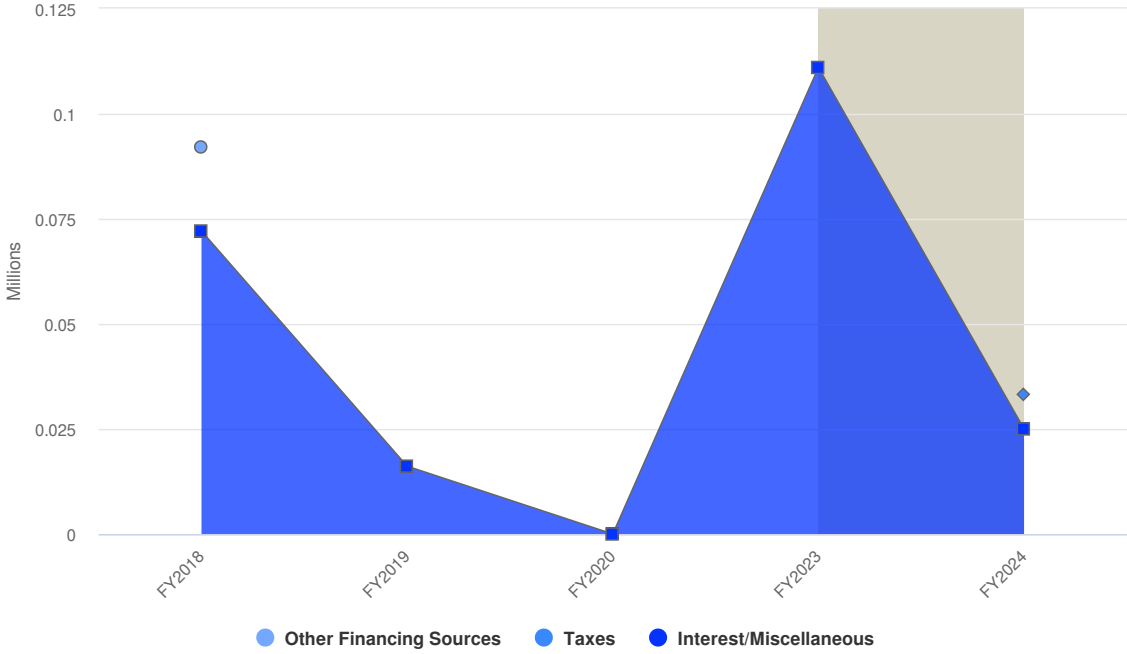
The Village of Bayside is projecting \$33K of revenue in FY2024, which represents a 30% decrease over the prior year. Budgeted expenditures are projected to be the same amount of \$165K in FY2024. Professional expenses associated with development are reimbursed pursuant to Village Code and are reflected in both revenues and expenditures.



## Revenues by Source



Budgeted and Historical 2024 Revenues by Source

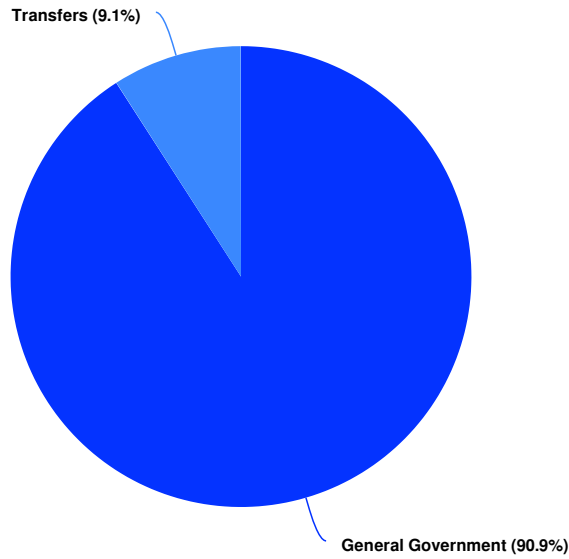


Grey background indicates budgeted figures.

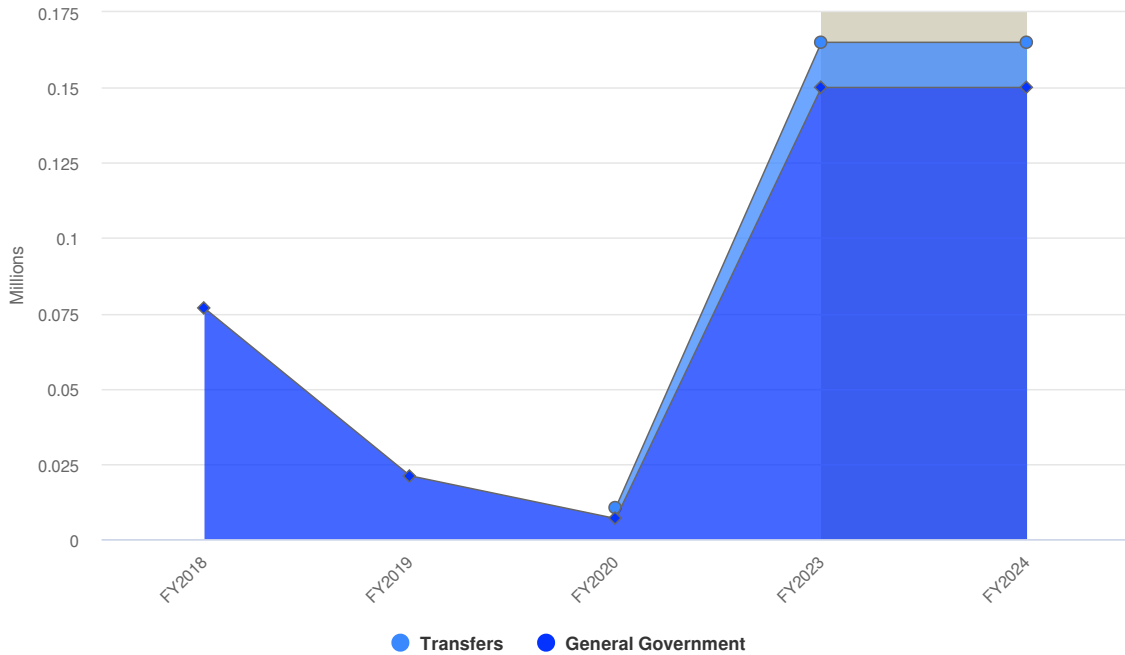
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Tax Increment	\$0	\$0	\$0	\$0	\$8,217
<b>Total Taxes:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$8,217</b>
<b>Interest/Miscellaneous</b>					
Miscellaneous Revenue	\$18,850	\$111,000	\$111,000	\$25,000	\$25,000
<b>Total Interest/Miscellaneous:</b>	<b>\$18,850</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$25,000</b>	<b>\$25,000</b>
<b>Total Revenue Source:</b>	<b>\$18,850</b>	<b>\$111,000</b>	<b>\$111,000</b>	<b>\$25,000</b>	<b>\$33,217</b>

# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



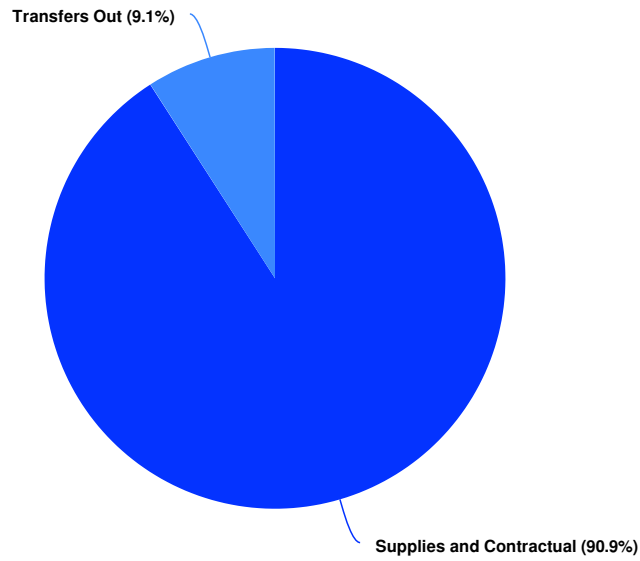
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
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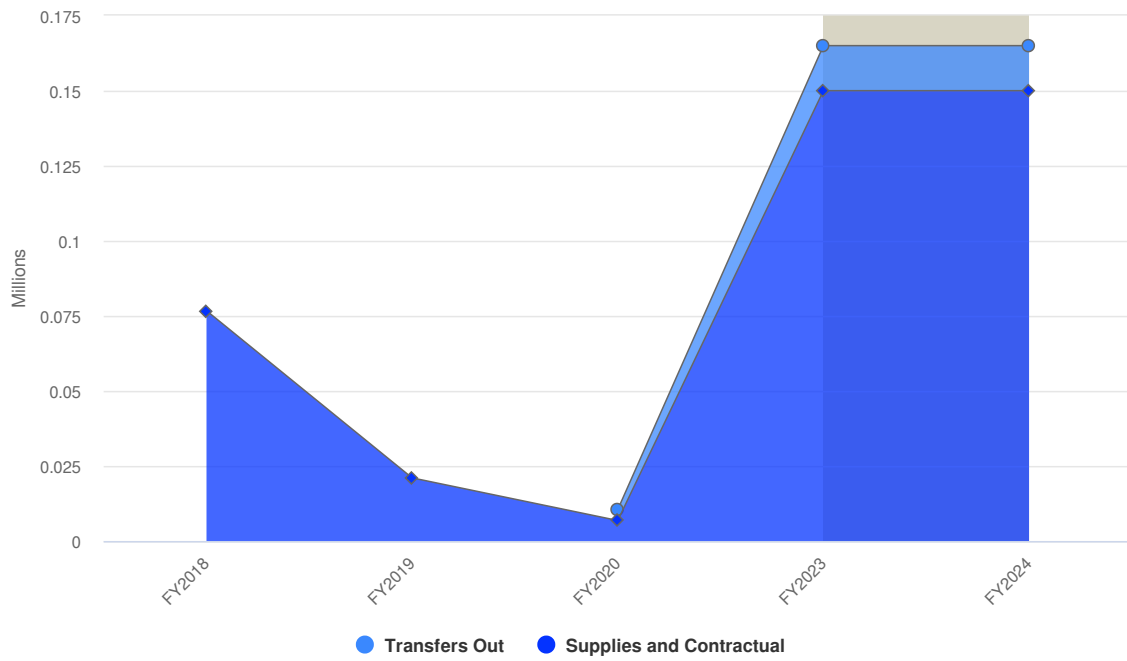
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expenditures					
General Government	\$84,346	\$150,000	\$150,000	\$150,000	\$150,000
Transfers	\$0	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Expenditures:</b>	<b>\$84,346</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					
Supplies and Contractual	\$84,346	\$150,000	\$150,000	\$150,000	\$150,000
Transfers Out	\$0	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Expense Objects:</b>	<b>\$84,346</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>	<b>\$165,000</b>

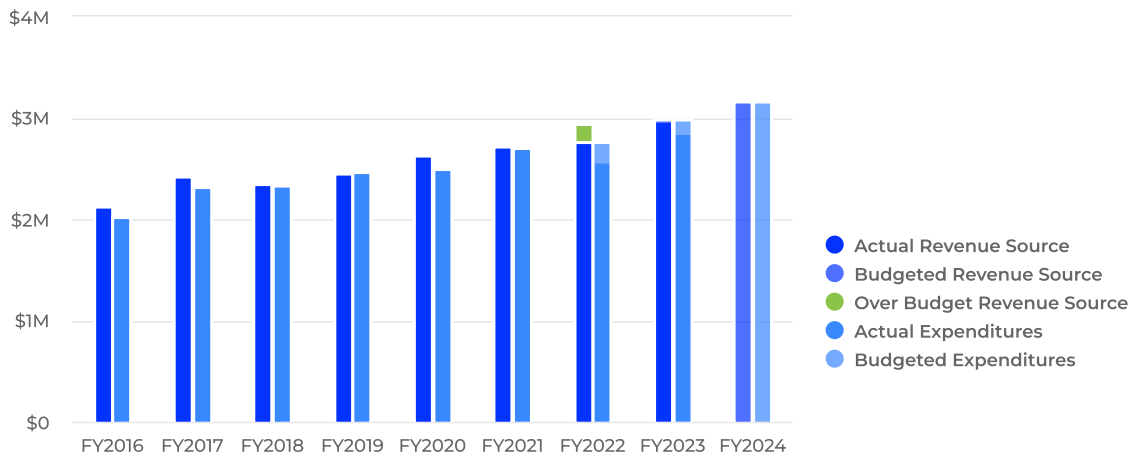
## Public Safety Communications Fund

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/Rescue. Fund 26 houses all operating and maintenance monies, while fund 46 serves as the capital fund for building, technology, and infrastructure.

### Summary

Village of Bayside is projecting \$3.16M of revenue in FY2024, which represents a 5.6% increase over the prior year. Budgeted expenditures are projected to increase by 5.6% or \$167.25K to \$3.16M in FY2024.



# Goals

## Internal

1. Participate in the Employee Recognition/Morale Committee.
2. Create Department Leadership and Succession Plans.
3. Conduct comprehensive leadership training for the supervisory team.
4. Monitor industry trends and job market demands for talent attraction and retention.
5. Establish personalized career development plans and skill development opportunities.

## Financial and Technology

1. Proactively secure \$50,000 in additional revenue sources, operational savings, collaborations, grants, or financial opportunities.
2. Submit the annual grant as the Primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders.
3. Implement technology capital infrastructure projects for NextGen911, efficiency, and cyber security.
4. Address enhanced cyber security standards for liability insurances and GASB technology lease compliance.

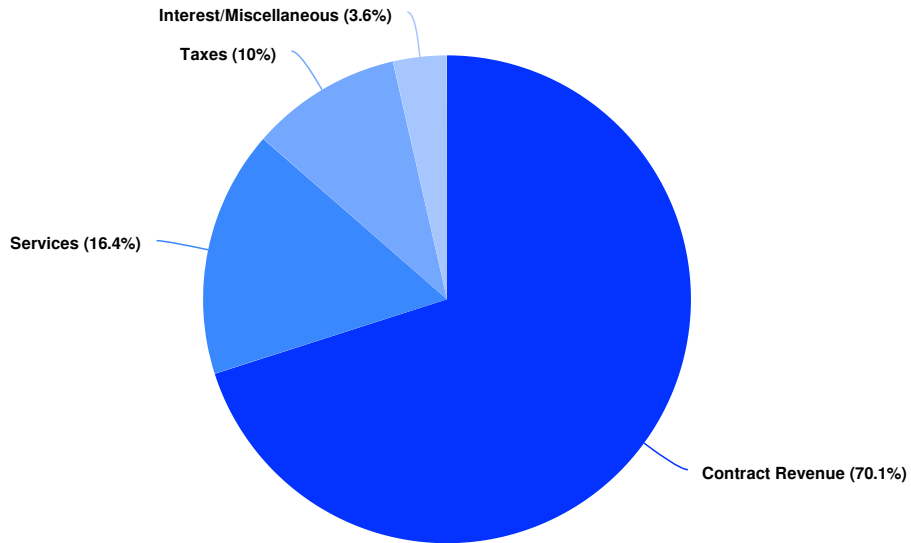
## Collaboration

1. Collaborate with agencies to establish a Case Management Worker position for social services and mental health.
2. Expand joint IT and dispatching services for North Shore communities, including potential new partners.
3. Explore alternative and redundant energy sources for BCC.
4. Formalize Greenfield off-site evacuation backup plan and practice with staff.
5. Maintain accreditation requirements with no major non-compliance findings.
6. Implement NextGen911 services, including upgraded call routing and Text-to-911 capabilities.

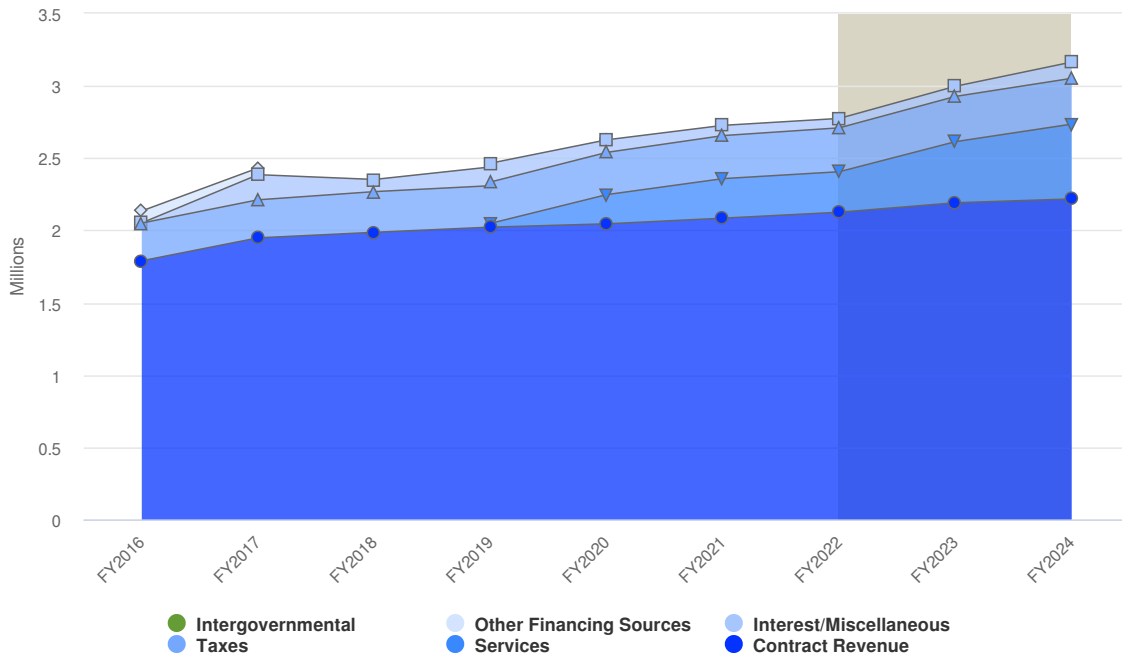
# Revenues by Source

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 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



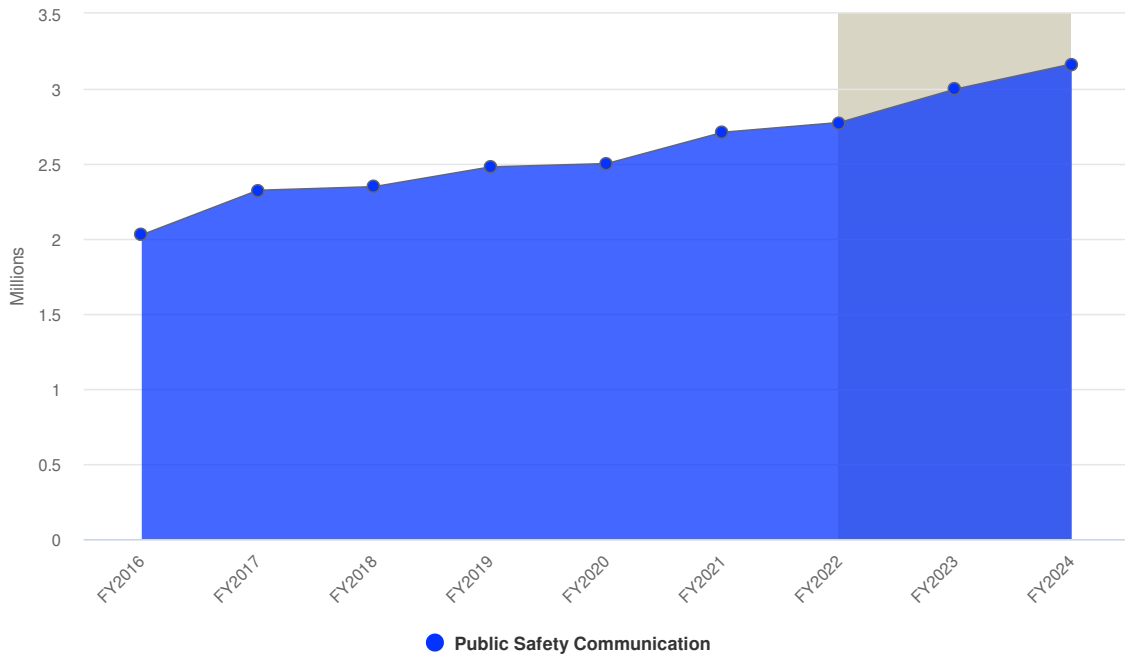
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Property Tax	\$303,653	\$313,023	\$313,023	\$313,023	\$316,779
<b>Total Taxes:</b>	<b>\$303,653</b>	<b>\$313,023</b>	<b>\$313,023</b>	<b>\$313,023</b>	<b>\$316,779</b>
<b>Services</b>					
Intergovernment Revenue	\$428,031	\$422,796	\$422,796	\$422,796	\$517,813
<b>Total Services:</b>	<b>\$428,031</b>	<b>\$422,796</b>	<b>\$422,796</b>	<b>\$422,796</b>	<b>\$517,813</b>
<b>Interest/Miscellaneous</b>					
Consolidated Service Revenue	\$55,952	\$70,308	\$70,308	\$46,308	\$112,485
Miscellaneous Revenue	\$38,992	\$0	\$0	\$0	\$0
<b>Total Interest/Miscellaneous:</b>	<b>\$94,943</b>	<b>\$70,308</b>	<b>\$70,308</b>	<b>\$46,308</b>	<b>\$112,485</b>
<b>Contract Revenue</b>					
Contract Revenue	\$2,125,571	\$2,191,160	\$2,191,160	\$2,191,162	\$2,217,456
<b>Total Contract Revenue:</b>	<b>\$2,125,571</b>	<b>\$2,191,160</b>	<b>\$2,191,160</b>	<b>\$2,191,162</b>	<b>\$2,217,456</b>
<b>Total Revenue Source:</b>	<b>\$2,952,198</b>	<b>\$2,997,287</b>	<b>\$2,997,287</b>	<b>\$2,973,289</b>	<b>\$3,164,533</b>

### Expenditures by Function



### Budgeted and Historical Expenditures by Function



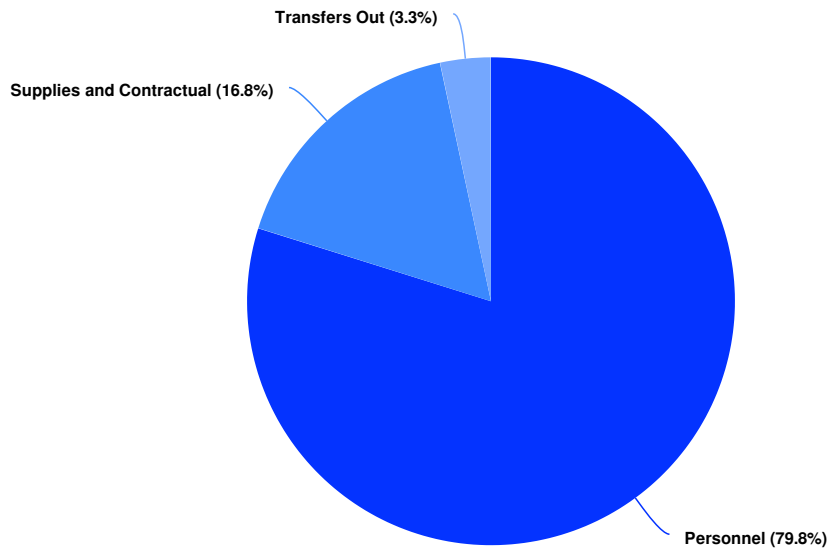
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expenditures</b>					
<b>Public Safety Communication</b>					
Wages	\$1,465,475	\$1,671,481	\$1,585,281	\$1,496,327	\$1,773,538
Overtime	\$59,637	\$40,800	\$127,000	\$127,000	\$35,000
Holiday Pay	\$49,590	\$31,541	\$31,541	\$30,464	\$36,928
Health Insurance Buyout	\$5,631	\$4,500	\$4,785	\$4,785	\$16,800
Dental Insurance Buyout	\$287	\$381	\$524	\$524	\$544
Longevity	\$0	\$0	\$0	\$0	\$3,110
Wisconsin Retirement System	\$102,395	\$113,660	\$113,660	\$112,458	\$127,552
Social Security	\$114,216	\$127,868	\$127,868	\$126,921	\$142,701
Life Insurance	\$2,401	\$2,735	\$2,735	\$2,301	\$2,808
Health Insurance	\$294,714	\$368,745	\$367,644	\$319,128	\$377,691
Dental Insurance	\$5,996	\$9,099	\$8,953	\$8,835	\$7,628
Recruitment	\$2,731	\$2,500	\$3,500	\$3,500	\$2,500
Facility Maintenance & Supplies	\$16,777	\$29,133	\$29,133	\$29,133	\$13,817
Cleaning & Janitorial Services	\$11,641	\$11,659	\$11,659	\$11,659	\$12,688
Contractual Services	\$31,862	\$9,819	\$9,819	\$9,819	\$23,583
Legal Counsel-Personnel	\$0	\$1,000	\$0	\$0	\$1,000
Audit Services	\$2,093	\$1,692	\$2,222	\$2,222	\$1,962
Utilities	\$28,344	\$26,480	\$26,480	\$26,480	\$26,480

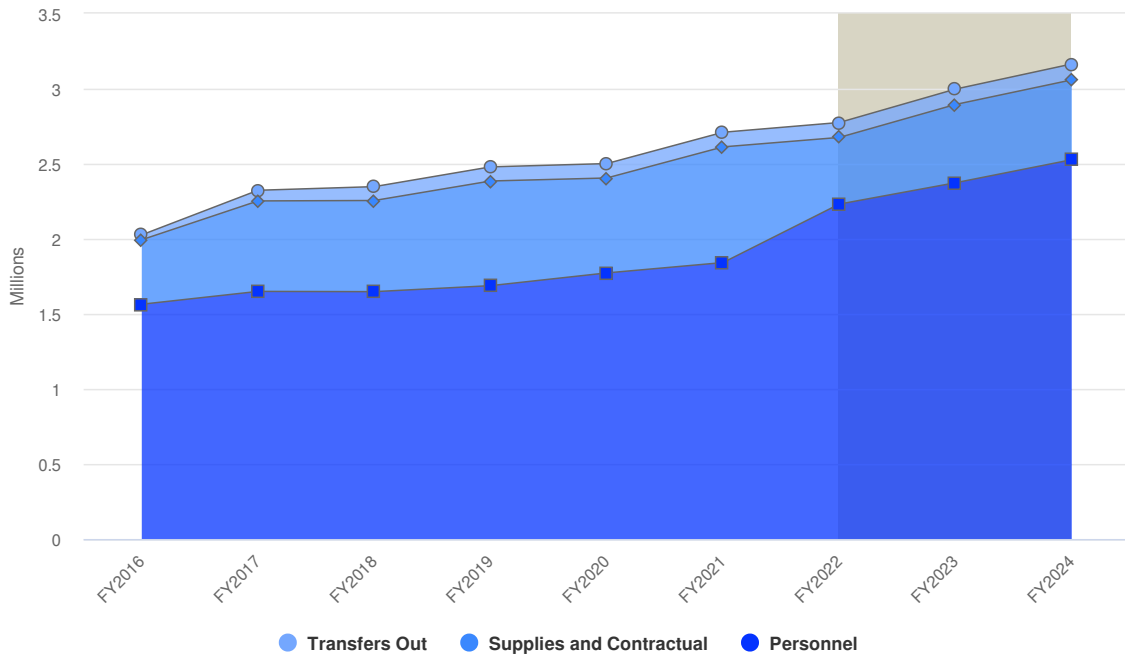
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Telecommunications	\$111,764	\$148,690	\$138,690	\$148,690	\$91,721
Computer Support Services	-\$416	\$3,500	\$3,500	\$3,500	\$5,000
Benefit Administrative Fees	\$860	\$860	\$860	\$860	\$860
Materials and Supplies	\$13,858	\$10,000	\$10,000	\$10,000	\$10,000
Licensing & Maintenance	\$139,831	\$217,095	\$235,767	\$220,092	\$276,806
Office Supplies	\$1,376	\$1,800	\$1,800	\$1,800	\$0
Postage	\$500	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$1,720	\$3,400	\$3,400	\$3,000	\$2,500
Training, Safety & Certifications	\$2,745	\$11,000	\$11,000	\$8,400	\$14,500
Clothing/Employee Expense	\$217	\$840	\$840	\$840	\$840
Employee Recognition	\$220	\$250	\$250	\$250	\$250
Contingency	\$5,237	\$30,000	\$30,000	\$30,000	\$19,918
General Liability Insurance	\$4,879	\$7,274	\$7,274	\$7,274	\$5,654
Boiler Insurance	\$0	\$0	\$0	\$0	\$488
Workers Compensation	\$1,844	\$2,385	\$2,385	\$2,385	\$18,686
Commercial Crime Policy	\$98	\$118	\$118	\$118	\$124
Property Insurance	\$3,760	\$4,061	\$4,350	\$4,350	\$4,350
Administrative/Transfer to	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
<b>Total Public Safety Communication:</b>	<b>\$2,581,722</b>	<b>\$2,997,287</b>	<b>\$3,005,959</b>	<b>\$2,856,036</b>	<b>\$3,164,533</b>
<b>Total Expenditures:</b>	<b>\$2,581,722</b>	<b>\$2,997,287</b>	<b>\$3,005,959</b>	<b>\$2,856,036</b>	<b>\$3,164,533</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					
Personnel	\$2,103,074	\$2,373,310	\$2,373,491	\$2,232,243	\$2,526,800
Supplies and Contractual	\$379,210	\$521,556	\$530,047	\$521,372	\$531,727
Transfers Out	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
<b>Total Expense Objects:</b>	<b>\$2,581,722</b>	<b>\$2,997,287</b>	<b>\$3,005,959</b>	<b>\$2,856,036</b>	<b>\$3,164,533</b>

## 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. The proposed fund balance for 2024 will adjust as supply chain issues in certain expenditures will occur in 2024 versus 2023.



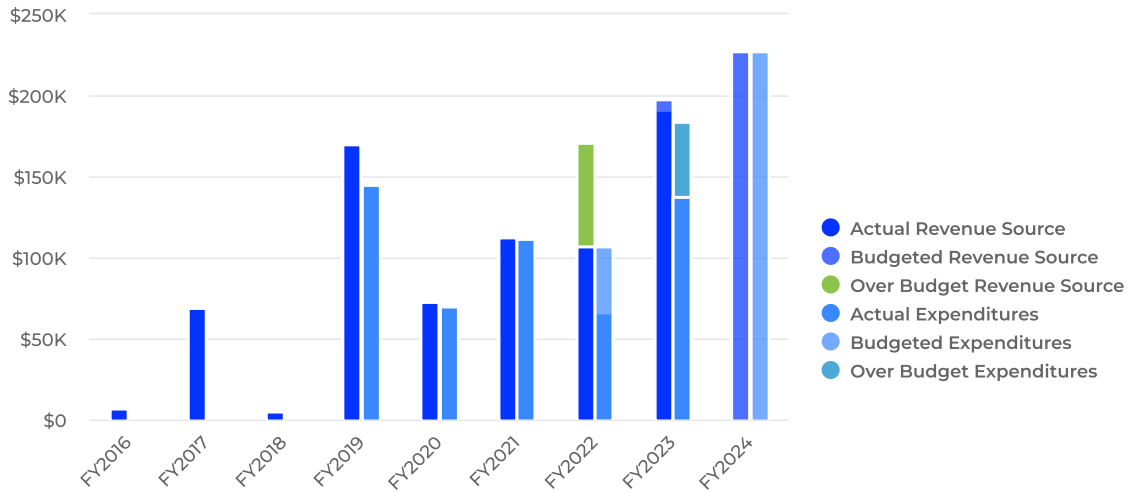
	FY2023	FY2024	% Change
<b>Fund Balance</b>	–	–	
Unassigned	\$898,303	\$898,303	0%
Assigned	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$898,303</b>	<b>\$898,303</b>	<b>0%</b>

# 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 \$228,054 of revenue in FY2024, which represents a 15% increase over the prior year. Budgeted expenditures are projected to increase by 64% or \$90K to \$228,054 in FY2024.

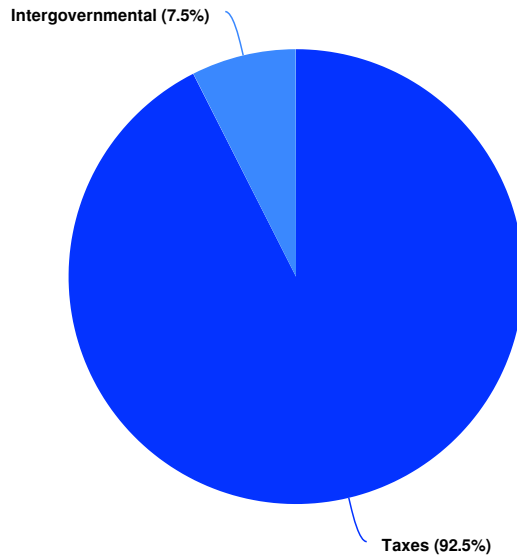


## Goals

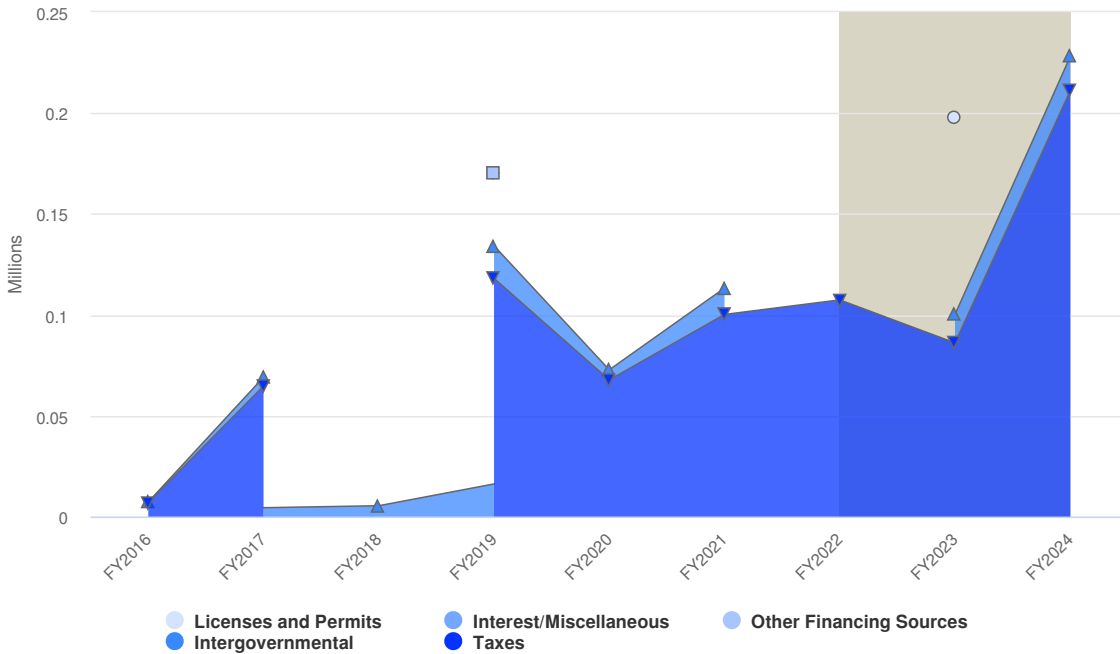
1. Replace one (1) police department squad vehicle with hybrid vehicle.
2. Continued repayment of 2018 Sanitary Sewer lease for police vehicles and equipment.
3. Replace TASERS, AEDs, In-Squad Cameras and Technology.
5. Contribute Village portion of NSFD Capital.
6. Replace bulletproof vests.
7. Update Police Department facility flooring, painting, and work stations.

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



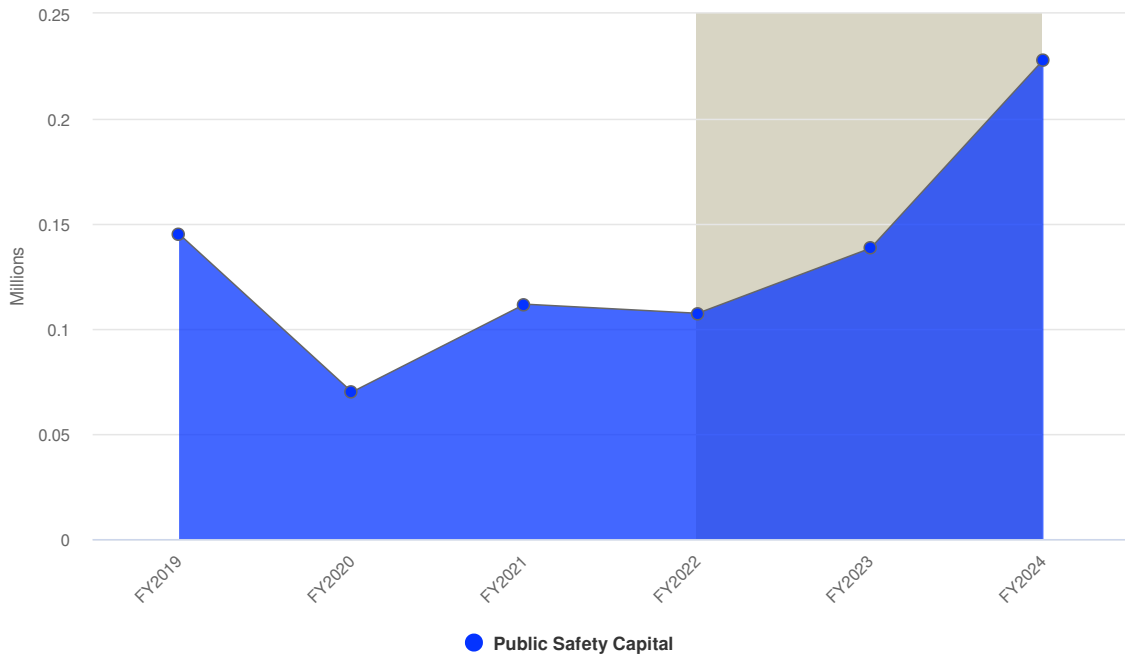
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Taxes</b>							
Police Property Taxes	\$67,066	\$40,000	\$40,000	\$40,000	\$169,029	\$169,029	322.6%
Fire & Rescue Property Tax	\$40,336	\$46,086	\$46,086	\$46,086	\$42,025	\$42,025	-8.8%
<b>Total Taxes:</b>	<b>\$107,402</b>	<b>\$86,086</b>	<b>\$86,086</b>	<b>\$86,086</b>	<b>\$211,054</b>	<b>\$211,054</b>	<b>145.2%</b>
<b>Intergovernmental</b>							
Grants	\$0	\$2,125	\$2,125	\$7,613	\$0	\$0	-100%
Police Revenue Equipment Sales	\$0	\$12,000	\$12,000	\$0	\$17,000	\$17,000	41.7%
<b>Total Intergovernmental:</b>	<b>\$0</b>	<b>\$14,125</b>	<b>\$14,125</b>	<b>\$7,613</b>	<b>\$17,000</b>	<b>\$17,000</b>	<b>20.4%</b>
<b>Licenses and Permits</b>							
Cell Tower Allocation	\$24,630	\$98,000	\$98,000	\$98,000	\$0	\$0	-100%
<b>Total Licenses and Permits:</b>	<b>\$24,630</b>	<b>\$98,000</b>	<b>\$98,000</b>	<b>\$98,000</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Interest/Miscellaneous</b>							
Interest - Cell Tower Lease	\$38,870	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Interest/Miscellaneous:</b>	<b>\$38,870</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$170,902</b>	<b>\$198,211</b>	<b>\$198,211</b>	<b>\$191,699</b>	<b>\$228,054</b>	<b>\$228,054</b>	<b>15.1%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function



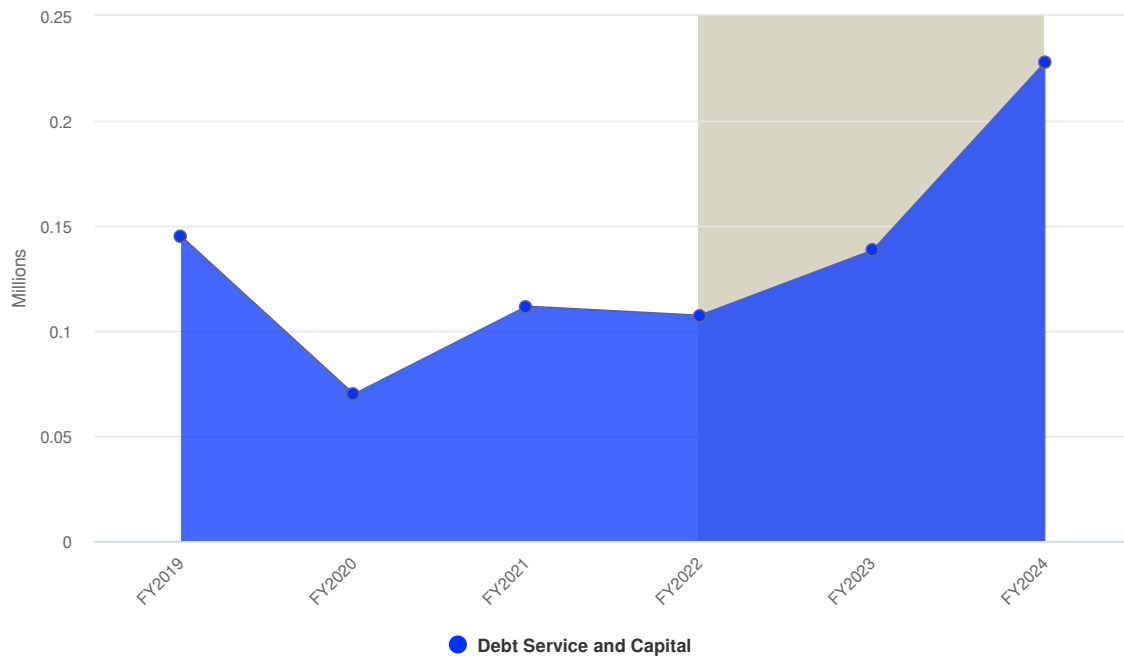
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>							
<b>Public Safety Capital</b>							
Capital Projects	\$40,336	\$46,086	\$46,086	\$46,086	\$0	\$0	-100%
Capital Lease	\$10,502	\$5,498	\$5,498	\$5,498	\$5,498	\$5,498	0%
Capital Equipment	\$16,191	\$86,787	\$132,714	\$132,745	\$222,556	\$222,556	156.4%
<b>Total Public Safety Capital:</b>	<b>\$67,029</b>	<b>\$138,371</b>	<b>\$184,298</b>	<b>\$184,329</b>	<b>\$228,054</b>	<b>\$228,054</b>	<b>64.8%</b>
<b>Total Expenditures:</b>	<b>\$67,029</b>	<b>\$138,371</b>	<b>\$184,298</b>	<b>\$184,329</b>	<b>\$228,054</b>	<b>\$228,054</b>	<b>64.8%</b>

### Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type

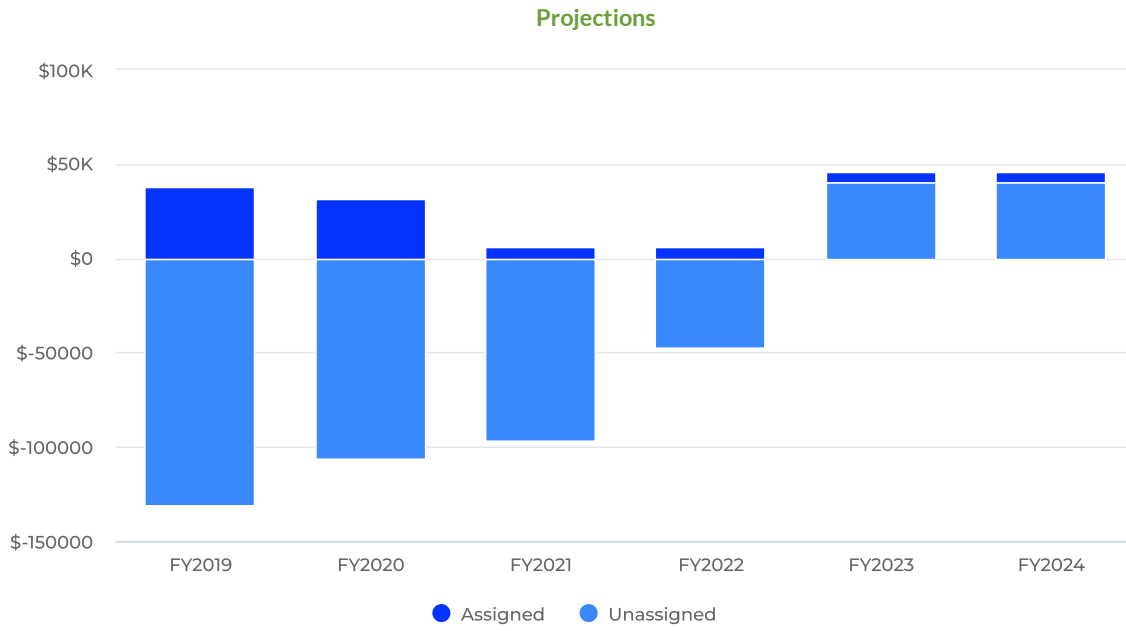


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Debt Service and Capital	\$67,029	\$138,371	\$184,298	\$184,329	\$228,054	\$228,054	64.8%
<b>Total Expense Objects:</b>	<b>\$67,029</b>	<b>\$138,371</b>	<b>\$184,298</b>	<b>\$184,329</b>	<b>\$228,054</b>	<b>\$228,054</b>	<b>64.8%</b>

## Fund Balance

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



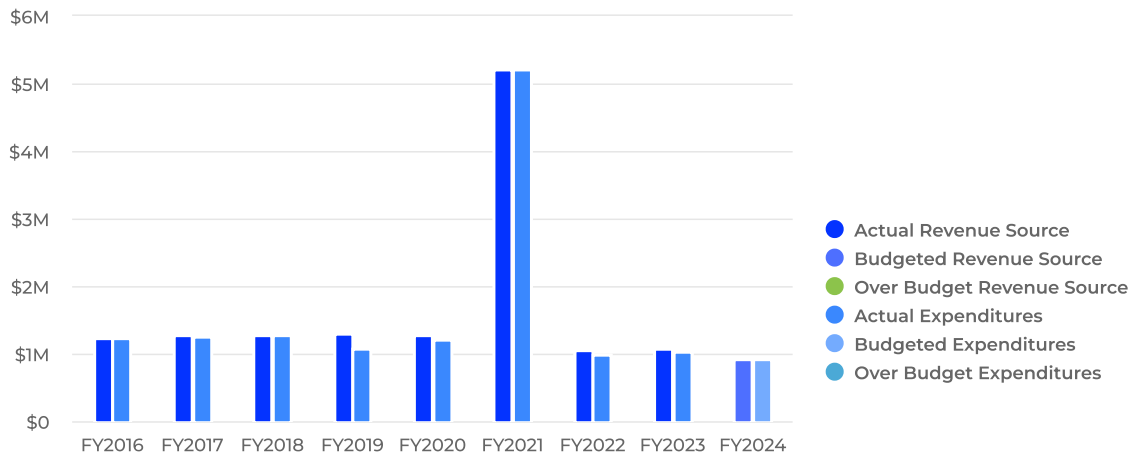
	FY2023	FY2024	% Change
<b>Fund Balance</b>	-	-	
Unassigned	\$40,024	\$40,024	0%
Assigned	\$6,232	\$6,232	0%
<b>Total Fund Balance:</b>	<b>\$46,256</b>	<b>\$46,256</b>	<b>0%</b>

## 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

Village of Bayside is projecting \$922.65K of revenue in FY2024, which represents a 16.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 11.6% or \$121.71K to \$925.71K in FY2024. The decrease is primarily attributable to the completion of Village of Bayside borrowing for North Shore Fire/Rescue in 2004. The 2023 North Shore Fire/Rescue borrowing was completed by the City of Glendale and associated changes will be reflected in both revenues and expenditures.



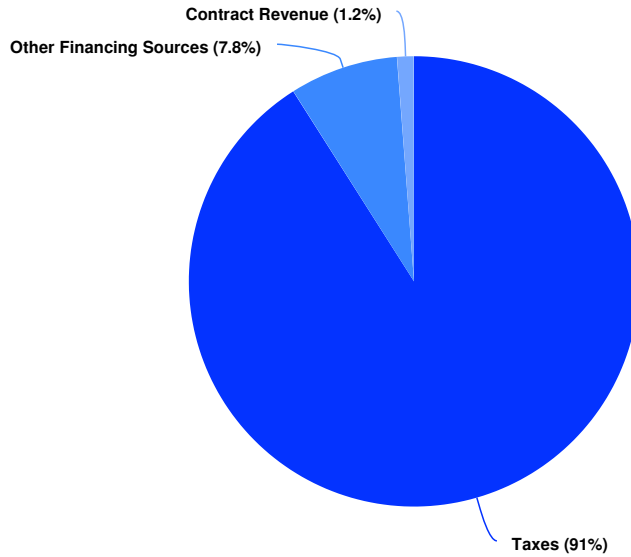
### Goals

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

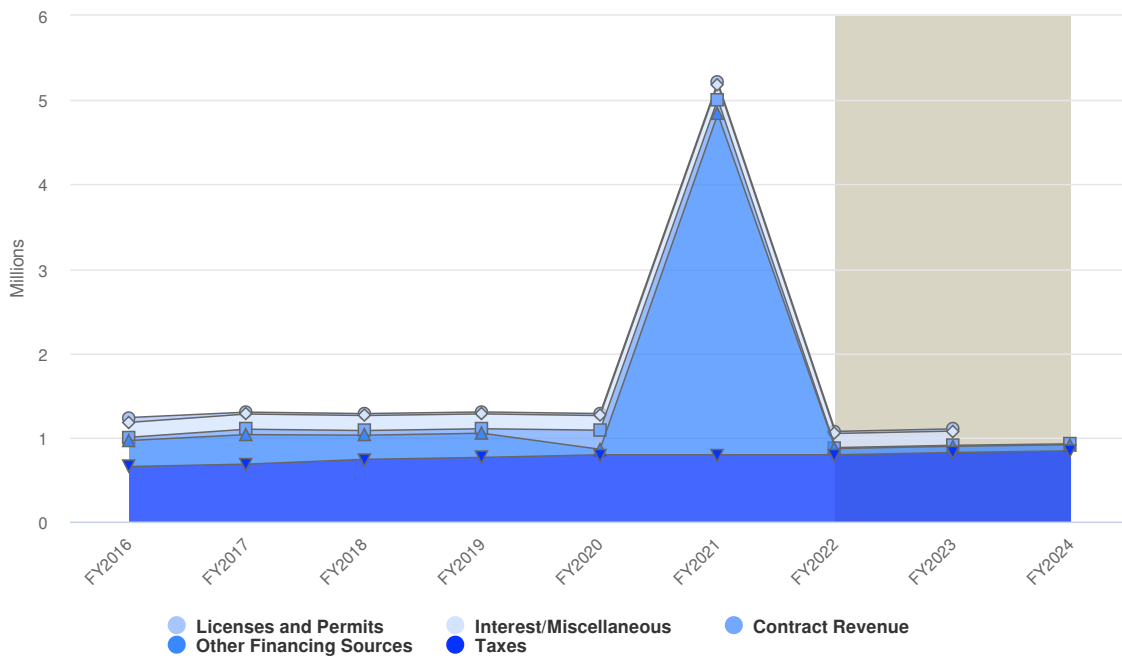
# Revenues by Source

Revenue is primarily derived from property taxes, but also includes proceeds from B-bond administration fees.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source



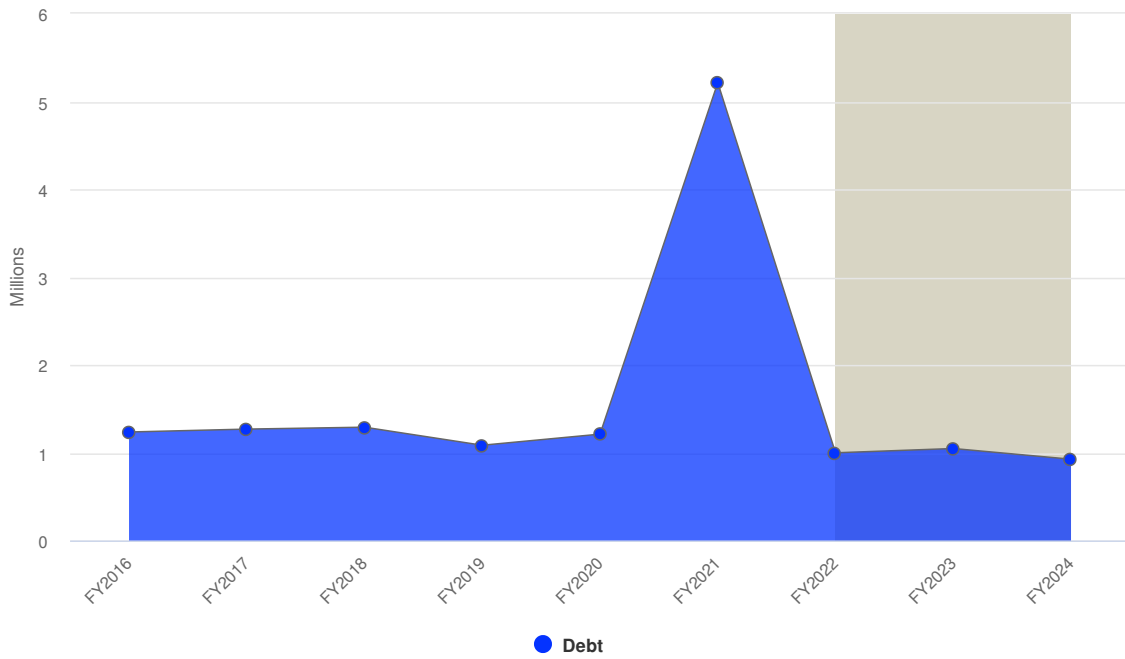
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
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Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Property Taxes	\$792,089	\$819,601	\$819,601	\$819,601	\$839,601
<b>Total Taxes:</b>	<b>\$792,089</b>	<b>\$819,601</b>	<b>\$819,601</b>	<b>\$819,601</b>	<b>\$839,601</b>
<b>Licenses and Permits</b>					
Cell Tower Allocation	\$24,785	\$26,244	\$26,244	\$13,649	\$0
<b>Total Licenses and Permits:</b>	<b>\$24,785</b>	<b>\$26,244</b>	<b>\$26,244</b>	<b>\$13,649</b>	<b>\$0</b>
<b>Interest/Miscellaneous</b>					
NSFD Receipts	\$170,973	\$168,796	\$168,796	\$168,796	\$0
<b>Total Interest/Miscellaneous:</b>	<b>\$170,973</b>	<b>\$168,796</b>	<b>\$168,796</b>	<b>\$168,796</b>	<b>\$0</b>
<b>Contract Revenue</b>					
B Series Bond Admin Fee	\$11,401	\$11,541	\$11,541	\$11,600	\$11,000
<b>Total Contract Revenue:</b>	<b>\$11,401</b>	<b>\$11,541</b>	<b>\$11,541</b>	<b>\$11,600</b>	<b>\$11,000</b>
<b>Other Financing Sources</b>					
Transfer from Stormwater	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048
<b>Total Other Financing Sources:</b>	<b>\$74,091</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$72,048</b>
<b>Total Revenue Source:</b>	<b>\$1,073,338</b>	<b>\$1,099,780</b>	<b>\$1,099,780</b>	<b>\$1,087,244</b>	<b>\$922,649</b>

## **Expenditures by Function**

### Budgeted and Historical Expenditures by Function

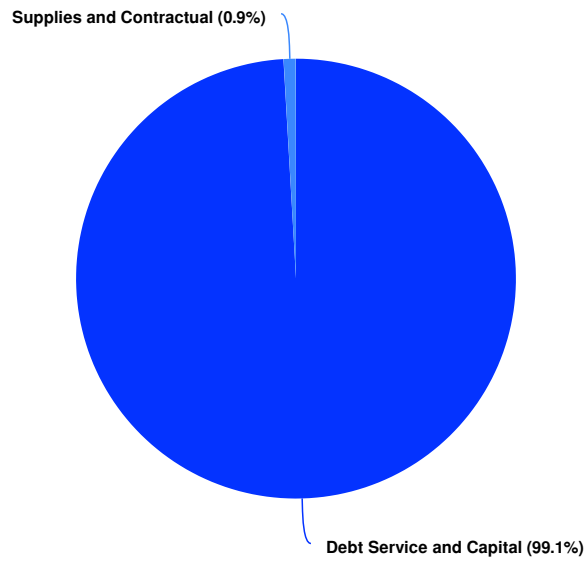


Grey background indicates budgeted figures.

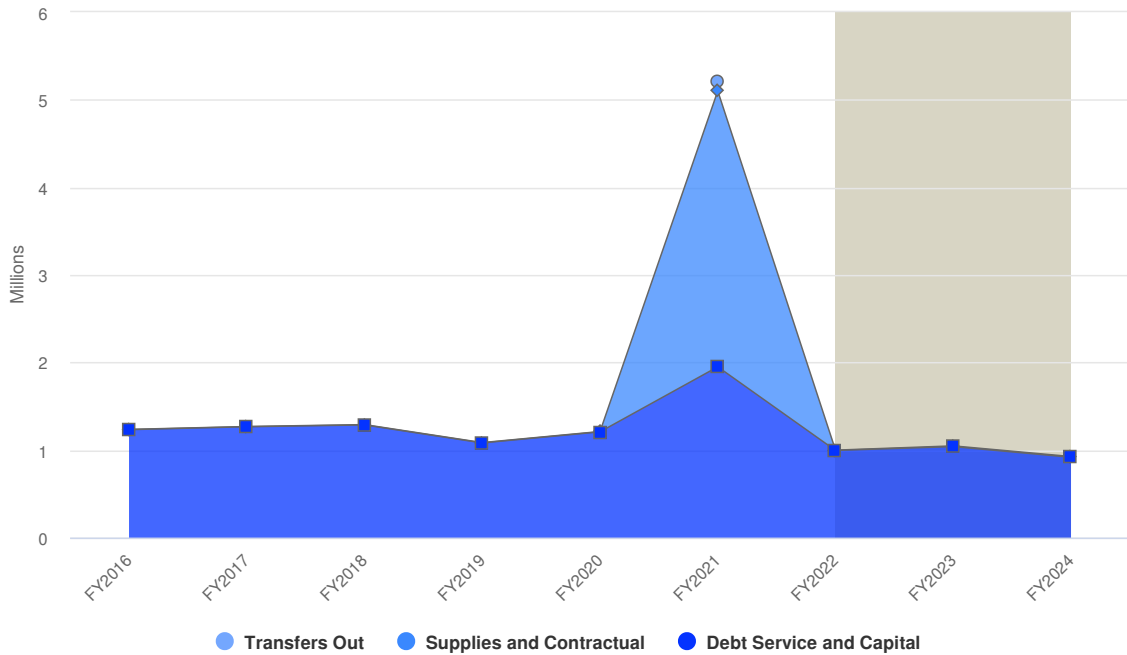
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expenditures</b>					
<b>Debt</b>					
MADACC	\$1,549	\$1,788	\$1,788	\$1,788	\$1,770
Benefit Administration	\$1,200	\$0	\$0	\$0	\$0
Payment to Escrow Agent/Financial Advisor	\$1,800	\$6,500	\$6,500	\$6,500	\$6,500
2021A General Obligation	\$125,000	\$155,000	\$155,000	\$155,000	\$190,000
NSFD Station	\$160,000	\$165,000	\$165,000	\$165,000	\$48,885
Unfunded Liability Principal	\$29,000	\$31,697	\$31,697	\$31,697	\$0
2014 General Obligation	\$330,000	\$0	\$0	\$0	\$0
2016 General Obligation	\$130,000	\$135,000	\$135,000	\$135,000	\$135,000
2018 General Obligation	\$35,000	\$55,000	\$55,000	\$55,000	\$90,000
Interest on Bond	\$162,690	\$165,778	\$165,778	\$165,778	\$133,558
Unfunded Liability Interest	\$3,093	\$1,664	\$1,664	\$1,664	\$0
2021B General Obligation	\$20,000	\$330,000	\$330,000	\$330,000	\$320,000
<b>Total Debt:</b>	<b>\$999,332</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$925,713</b>
<b>Total Expenditures:</b>	<b>\$999,332</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$925,713</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
------	---------------	-----------------------	-----------------------	---------------	------------------------

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					
Supplies and Contractual	\$4,549	\$8,288	\$8,288	\$8,288	\$8,270
Debt Service and Capital	\$994,782	\$1,039,139	\$1,039,139	\$1,039,139	\$917,443
<b>Total Expense Objects:</b>	<b>\$999,332</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$1,047,427</b>	<b>\$925,713</b>

## Fund Balance

Over the course of 17 years, the Village has made a concerted effort to specifically designate fund balance and reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of Village policy with intent to level the property tax levy impact in future years. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained within.



	FY2023	FY2024	% Change
<b>Fund Balance</b>	–	–	
Unassigned	\$0	\$0	0%
Assigned	\$604,447	\$601,383	-0.5%
<b>Total Fund Balance:</b>	<b>\$604,447</b>	<b>\$601,383</b>	<b>-0.5%</b>

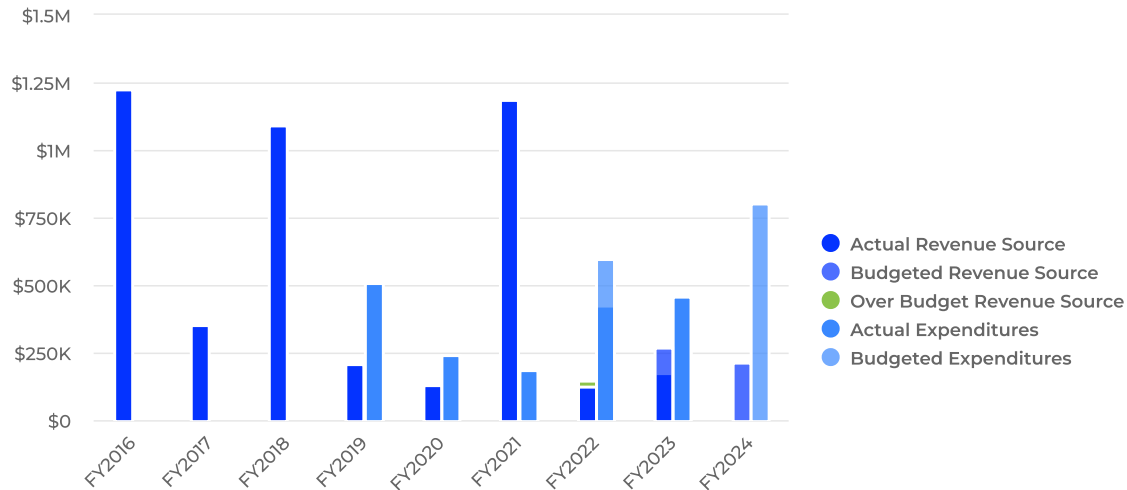


## Public Works Capital Fund

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 \$187K of revenue in FY2024, which represents a 21% increase over the prior year. Budgeted expenditures are projected to increase by 75% or \$344K to \$807K in FY2024. The difference between revenues and expenditures is the result of utilizing previously borrowed monies designated for capital projects as well as the utilization of fund balance(s) designated for specific purposes.



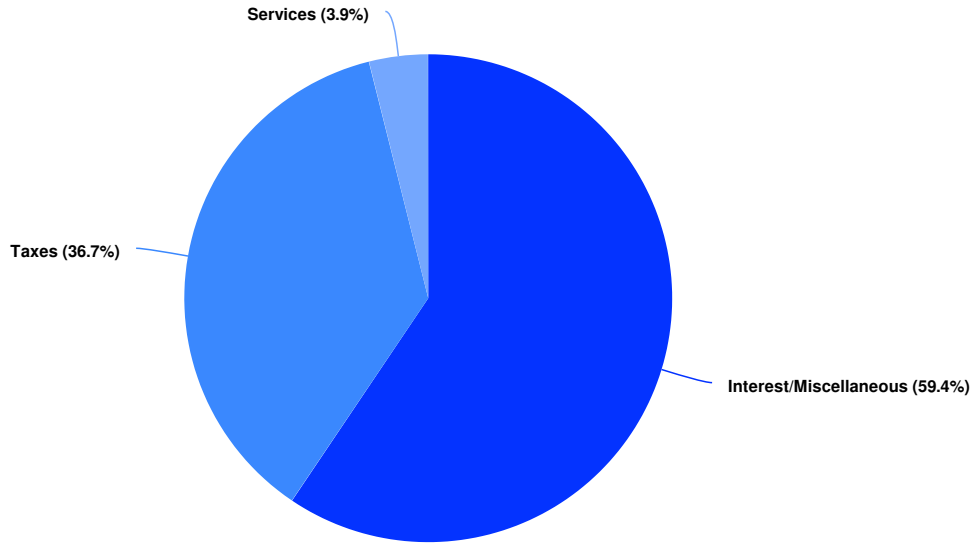
### 2024 Goals

1. 2024 street resurfacing project.
2. Replace one ton pick-up truck with dump body.
3. Initiate replacement of patrol truck/hook truck.
4. Acquire brine tank and complete brine truck conversion.

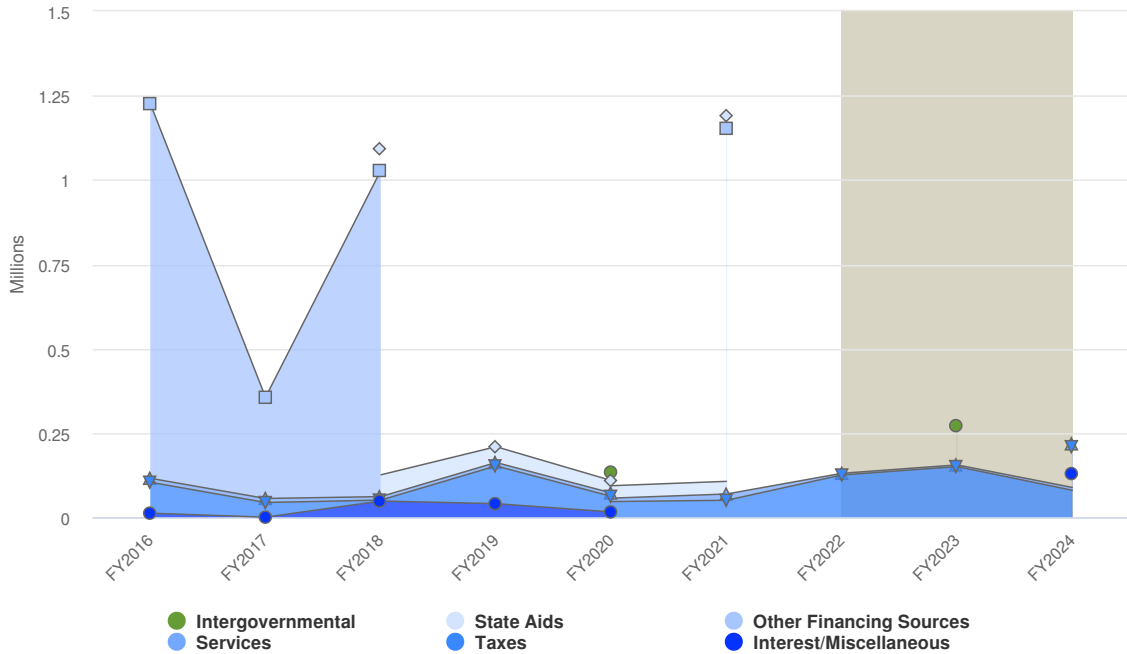
# Revenues by Source

Revenues within the fund are received from property taxes, cell tower lease revenue, and garbage container rental and purchases to fund road construction projects and capital equipment.

Projected 2024 Revenues by Source



Budgeted and Historical 2024 Revenues by Source

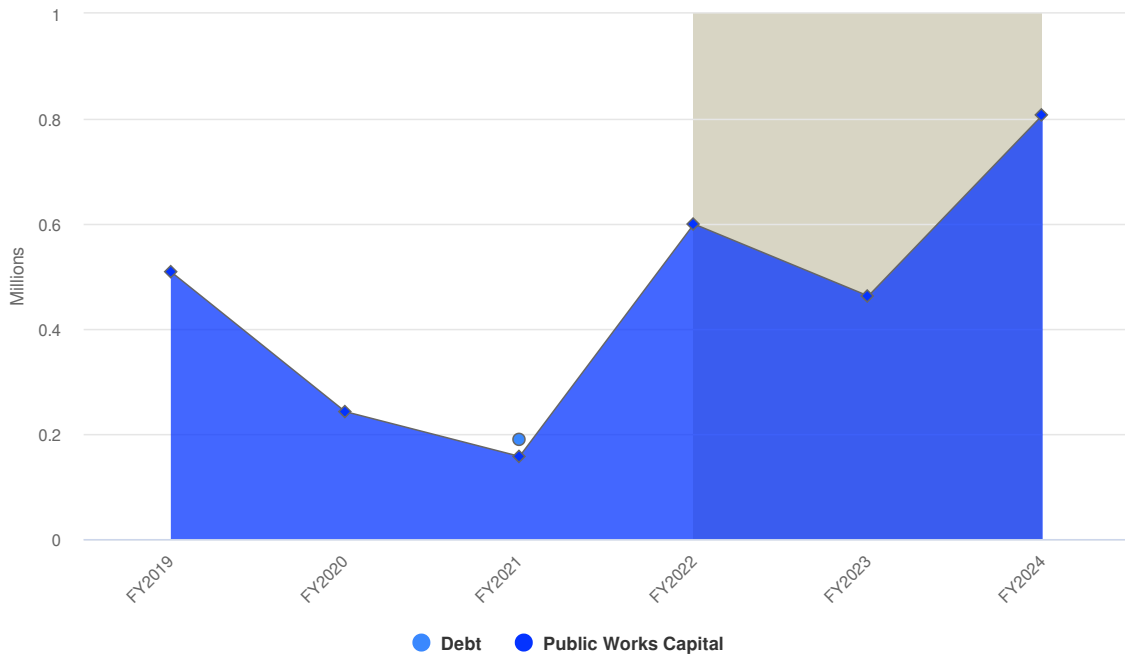


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Taxes</b>							
Property Taxes	\$125,000	\$150,000	\$150,000	\$150,000	\$79,695	\$79,695	-46.9%
<b>Total Taxes:</b>	<b>\$125,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$150,000</b>	<b>\$79,695</b>	<b>\$79,695</b>	<b>-46.9%</b>
<b>Intergovernmental</b>							
Intergovernmental Grants	\$0	\$116,400	\$116,400	\$0	\$0	\$0	-100%
<b>Total Intergovernmental:</b>	<b>\$0</b>	<b>\$116,400</b>	<b>\$116,400</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>-100%</b>
<b>Services</b>							
Garbage Container Fees	\$15,961	\$5,000	\$5,000	\$12,765	\$8,500	\$8,500	70%
Mailbox Replacement	\$6,600	\$0	\$0	\$5,600	\$0	\$0	0%
<b>Total Services:</b>	<b>\$22,561</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$18,365</b>	<b>\$8,500</b>	<b>\$8,500</b>	<b>70%</b>
<b>Interest/Miscellaneous</b>							
Miscellaneous Revenue (Cell Tower Allocation)	\$2,875	\$0	\$0	\$90	\$124,244	\$124,244	N/A
Insurance Awards/Dividends	\$0	\$0	\$0	\$7,219	\$5,000	\$5,000	N/A
<b>Total Interest/Miscellaneous:</b>	<b>\$2,875</b>	<b>\$0</b>	<b>\$0</b>	<b>\$7,309</b>	<b>\$129,244</b>	<b>\$129,244</b>	<b>N/A</b>
<b>Total Revenue Source:</b>	<b>\$150,436</b>	<b>\$271,400</b>	<b>\$271,400</b>	<b>\$175,674</b>	<b>\$217,439</b>	<b>\$217,439</b>	<b>-19.9%</b>

## Expenditures by Function

### Budgeted and Historical Expenditures by Function

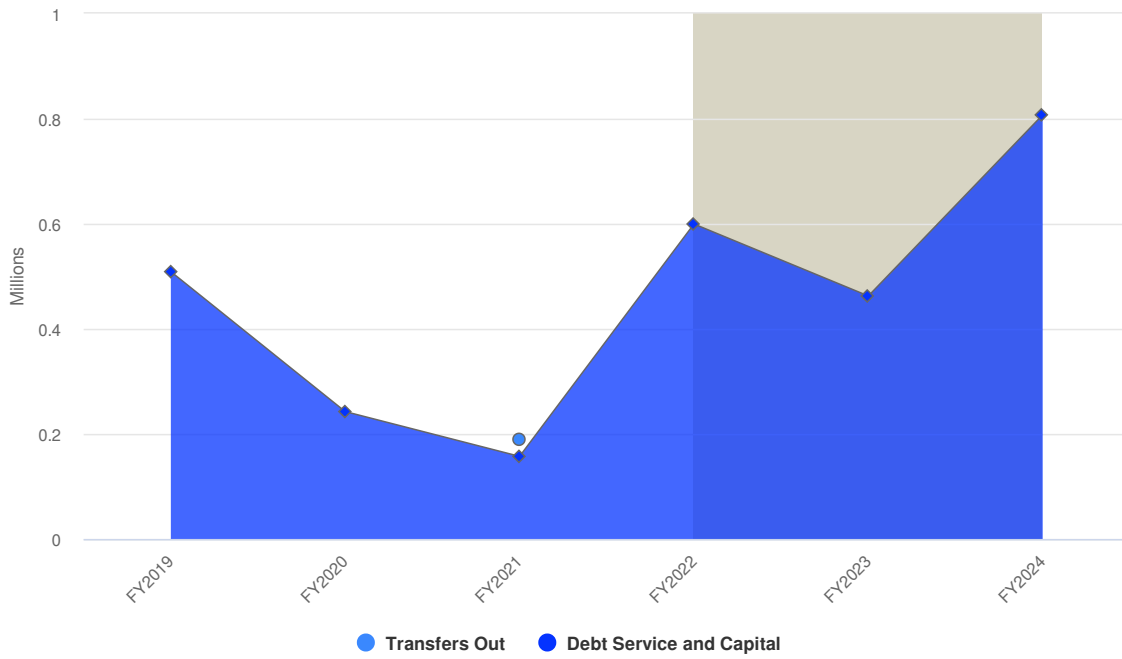


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>							
<b>Public Works Capital</b>							
Capital Projects	\$399,111	\$301,501	\$318,872	\$300,000	\$586,150	\$586,150	94.4%
Capital Equipment	\$26,717	\$161,000	\$161,000	\$161,000	\$221,100	\$221,100	37.3%
<b>Total Public Works Capital:</b>	<b>\$425,828</b>	<b>\$462,501</b>	<b>\$479,872</b>	<b>\$461,000</b>	<b>\$807,250</b>	<b>\$807,250</b>	<b>74.5%</b>
<b>Total Expenditures:</b>	<b>\$425,828</b>	<b>\$462,501</b>	<b>\$479,872</b>	<b>\$461,000</b>	<b>\$807,250</b>	<b>\$807,250</b>	<b>74.5%</b>

### Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type

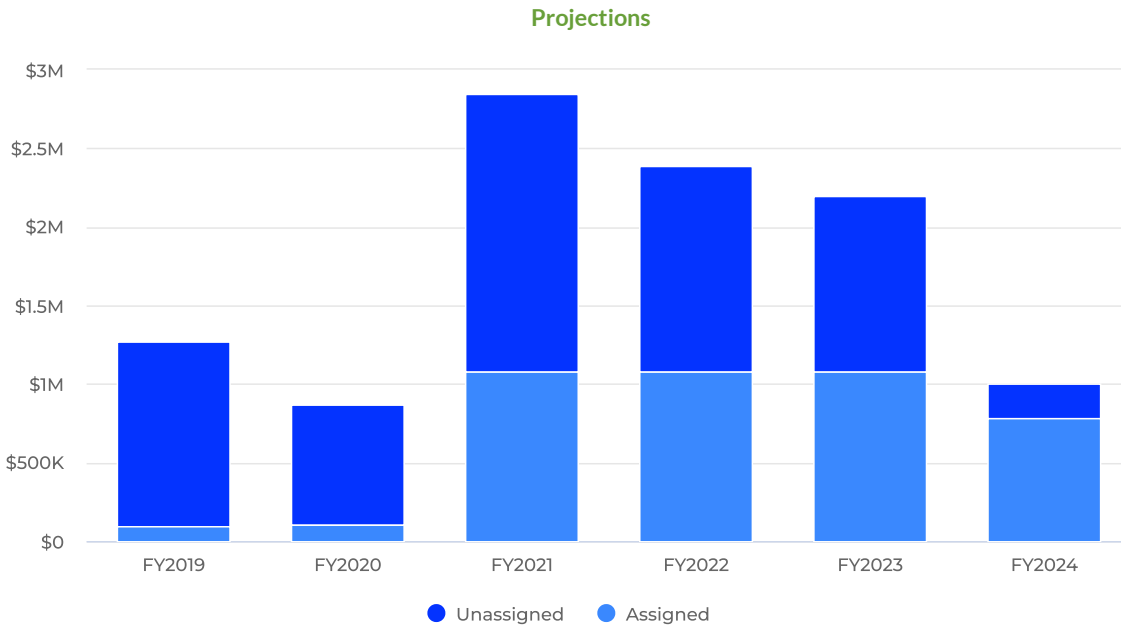


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>							
<b>Debt Service and Capital</b>							
Capital Projects	\$399,111	\$301,501	\$318,872	\$300,000	\$586,150	\$586,150	94.4%
Capital Equipment	\$26,717	\$161,000	\$161,000	\$161,000	\$221,100	\$221,100	37.3%
<b>Total Debt Service and Capital:</b>	<b>\$425,828</b>	<b>\$462,501</b>	<b>\$479,872</b>	<b>\$461,000</b>	<b>\$807,250</b>	<b>\$807,250</b>	<b>74.5%</b>
<b>Total Expense Objects:</b>	<b>\$425,828</b>	<b>\$462,501</b>	<b>\$479,872</b>	<b>\$461,000</b>	<b>\$807,250</b>	<b>\$807,250</b>	<b>74.5%</b>

## Fund Balance

Funds shall be designated as set by the Village Board to this fund from time to time as well as include planned borrowing/debt proceeds for capital projects.



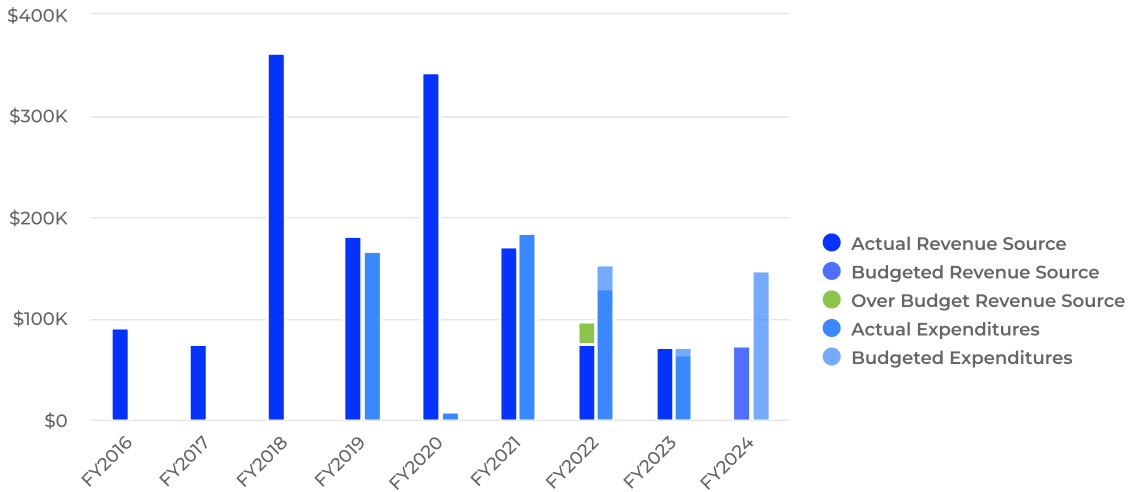
	FY2023	FY2024	% Change
<b>Fund Balance</b>	-	-	
Unassigned	\$1,119,150	\$224,557	-79.9%
Assigned	\$1,077,808	\$783,401	-27.3%
<b>Total Fund Balance:</b>	<b>\$2,196,958</b>	<b>\$1,007,958</b>	<b>-54.1%</b>

# 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 FY2024, which is the same as the prior year. Budgeted expenditures are projected to increase by 103% or \$75K to \$148K in FY2024.

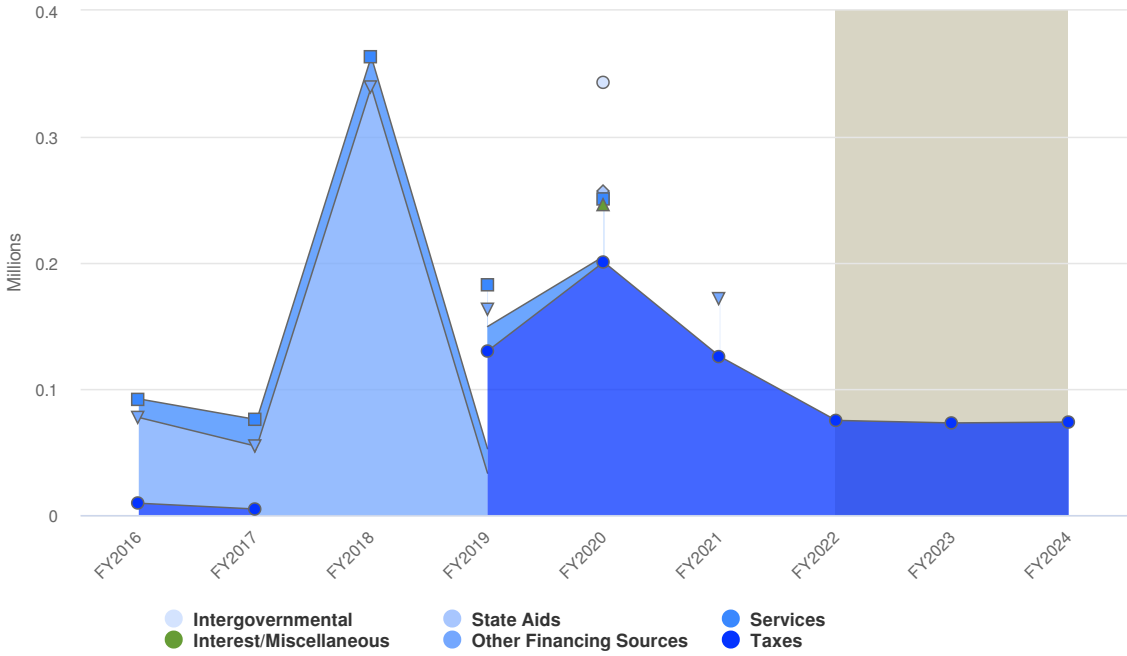


## Goals

1. Fund GASB 45/Accrued Benefit Obligations.
2. Repair Ellsworth Park tennis courts.

## Revenues by Source

Budgeted and Historical 2024 Revenues by Source



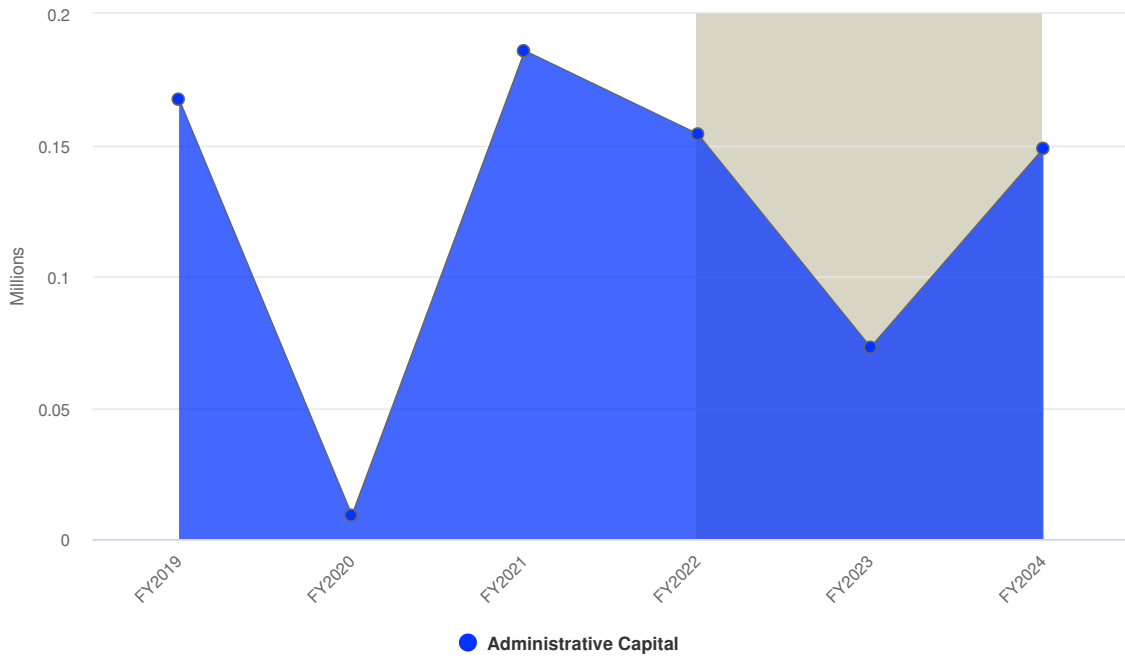
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>							
<b>Taxes</b>							
Property Taxes	\$75,000	\$73,000	\$73,000	\$73,000	\$73,689	\$73,689	0.9%
<b>Total Taxes:</b>	<b>\$75,000</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$73,689</b>	<b>\$73,689</b>	<b>0.9%</b>
<b>State Aids</b>							
Grants	\$7,958	\$0	\$0	\$0	\$0	\$0	0%
<b>Total State Aids:</b>	<b>\$7,958</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Interest/Miscellaneous</b>							
Miscellaneous Revenue	\$14,110	\$0	\$0	\$0	\$0	\$0	0%
Insurance Awards/Dividends	\$1,333	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Interest/Miscellaneous:</b>	<b>\$15,443</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$98,401</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$73,689</b>	<b>\$73,689</b>	<b>0.9%</b>

**Expenditures by Function**



### Budgeted and Historical Expenditures by Function

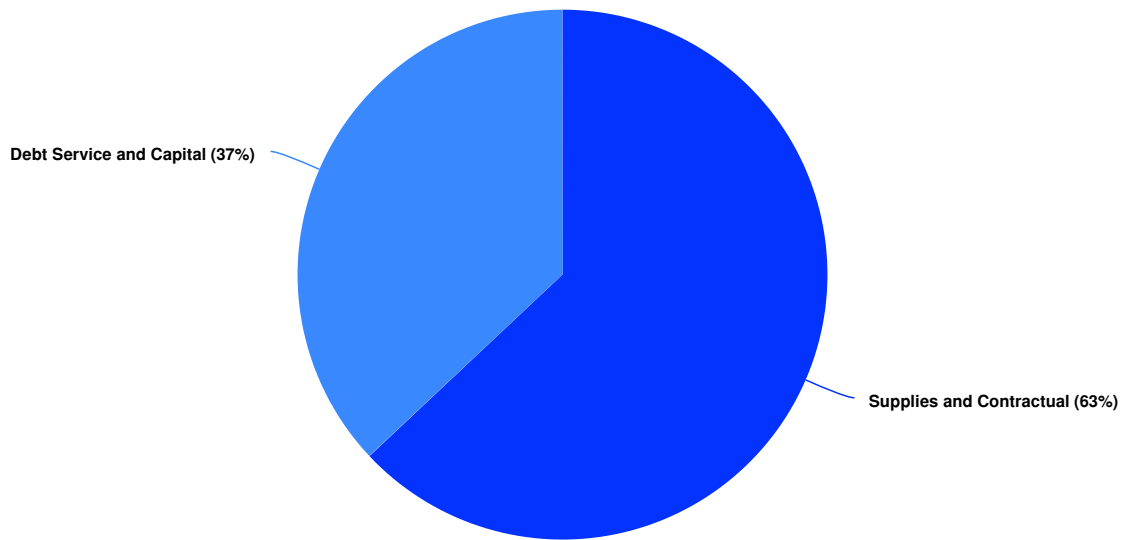


Grey background indicates budgeted figures.

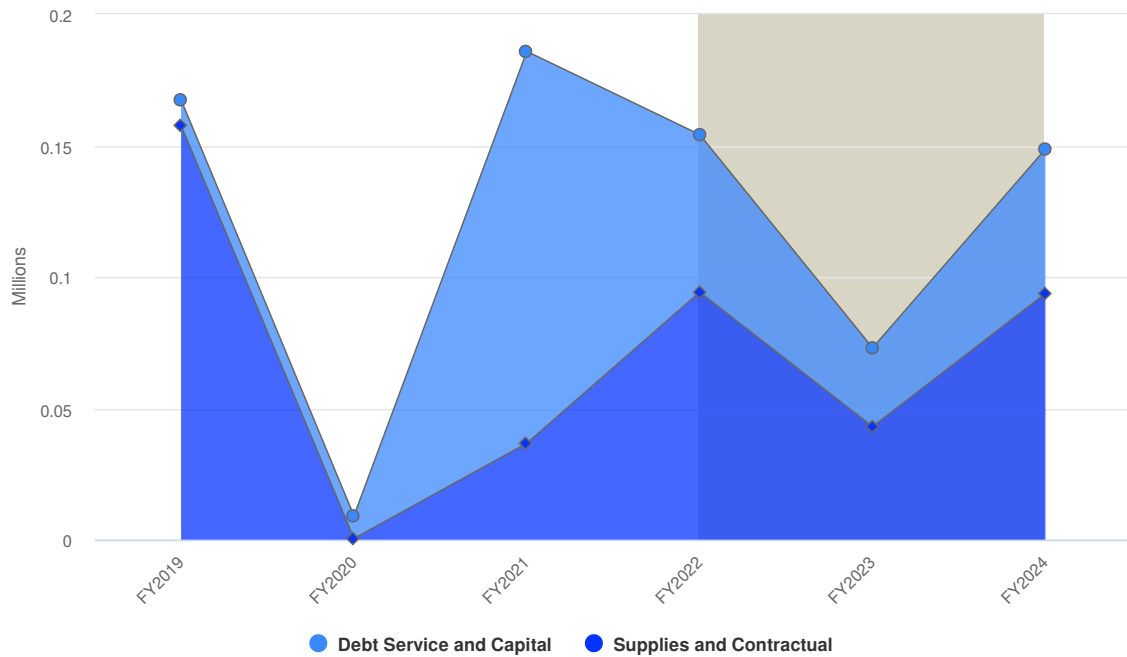
Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>							
<b>Administrative Capital</b>							
GASB 45/Accrued Benefit Obligations	\$39,814	\$43,000	\$43,000	\$62,932	\$93,689	\$93,689	117.9%
Capital Projects	\$29,912	\$0	\$0	\$0	\$35,000	\$35,000	N/A
Capital Equipment	\$60,839	\$30,000	\$30,000	\$2,000	\$20,000	\$20,000	-33.3%
<b>Total Administrative Capital:</b>	<b>\$130,565</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$64,932</b>	<b>\$148,689</b>	<b>\$148,689</b>	<b>103.7%</b>
<b>Total Expenditures:</b>	<b>\$130,565</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$64,932</b>	<b>\$148,689</b>	<b>\$148,689</b>	<b>103.7%</b>

# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type

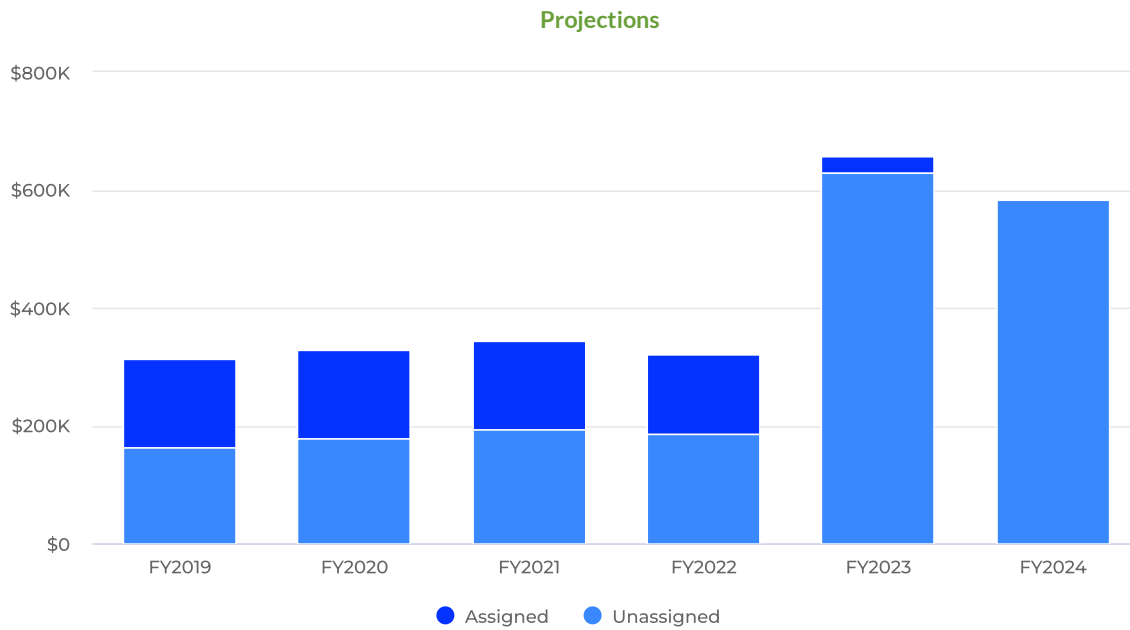


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Expense Objects							
Supplies and Contractual	\$39,814	\$43,000	\$43,000	\$62,932	\$93,689	\$93,689	117.9%
Debt Service and Capital	\$90,751	\$30,000	\$30,000	\$2,000	\$55,000	\$55,000	83.3%
<b>Total Expense Objects:</b>	<b>\$130,565</b>	<b>\$73,000</b>	<b>\$73,000</b>	<b>\$64,932</b>	<b>\$148,689</b>	<b>\$148,689</b>	<b>103.7%</b>

## Fund Balance

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



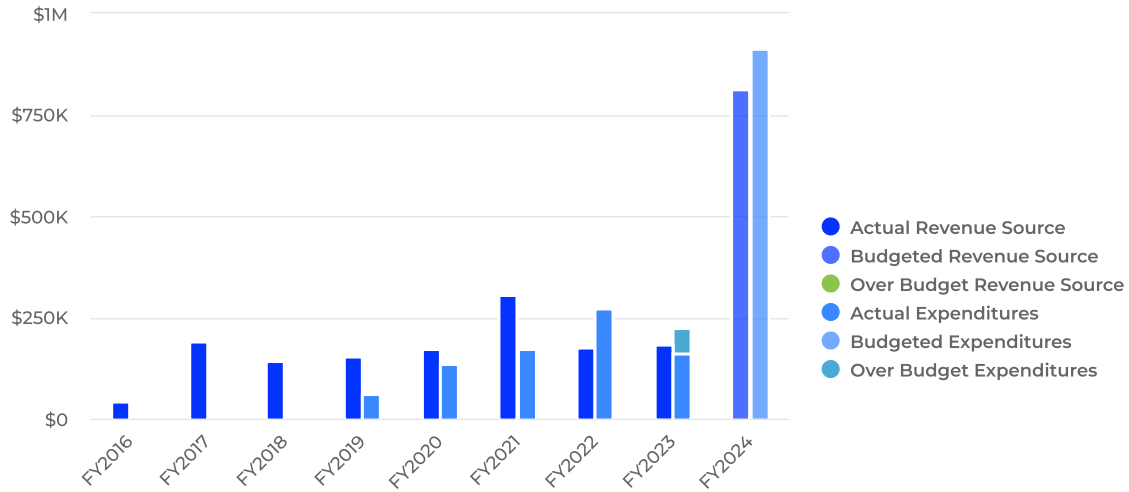
	FY2023	FY2024	% Change
<b>Fund Balance</b>	-	-	
Unassigned	\$629,171	\$583,130	-7.3%
Assigned	\$28,959	\$0	-100%
<b>Total Fund Balance:</b>	<b>\$658,130</b>	<b>\$583,130</b>	<b>-11.4%</b>

# Public Safety Communications 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 \$815,440 of revenue in FY2024, which represents a 340% increase over the prior year. Budgeted expenditures are projected to increase by 460% or \$750K to \$913,045 in FY2024.

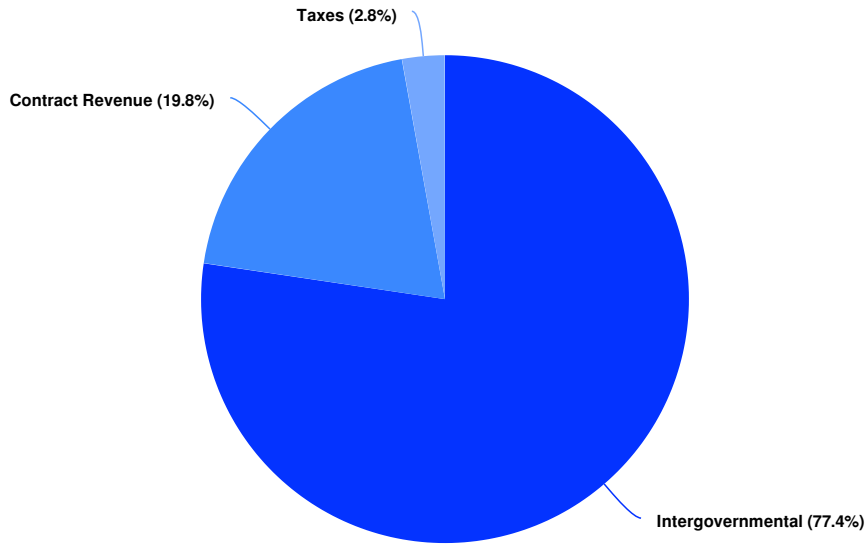


## Goals

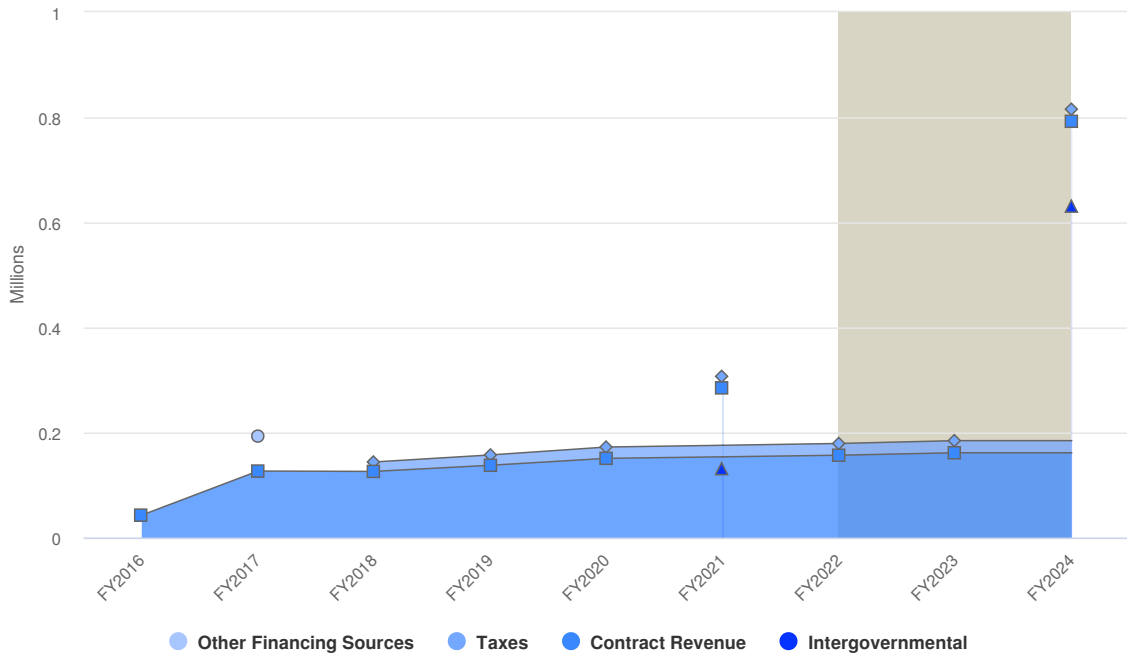
1. Implement enterprise security remediation or recommendations.
2. Install new host server.
3. Submit the annual grant as the Primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders.
4. Implement technology capital infrastructure projects for NextGen911, efficiency, and cyber security.
5. Address enhanced cyber security standards for liability insurances and GASB technology lease compliance.
6. Formalize Greenfield off-site evacuation backup plan and practice with staff.
7. Implement NextGen911 services, including upgraded call routing and Text-to-911 capabilities.

# Revenues by Source

## Projected 2024 Revenues by Source



## Budgeted and Historical 2024 Revenues by Source



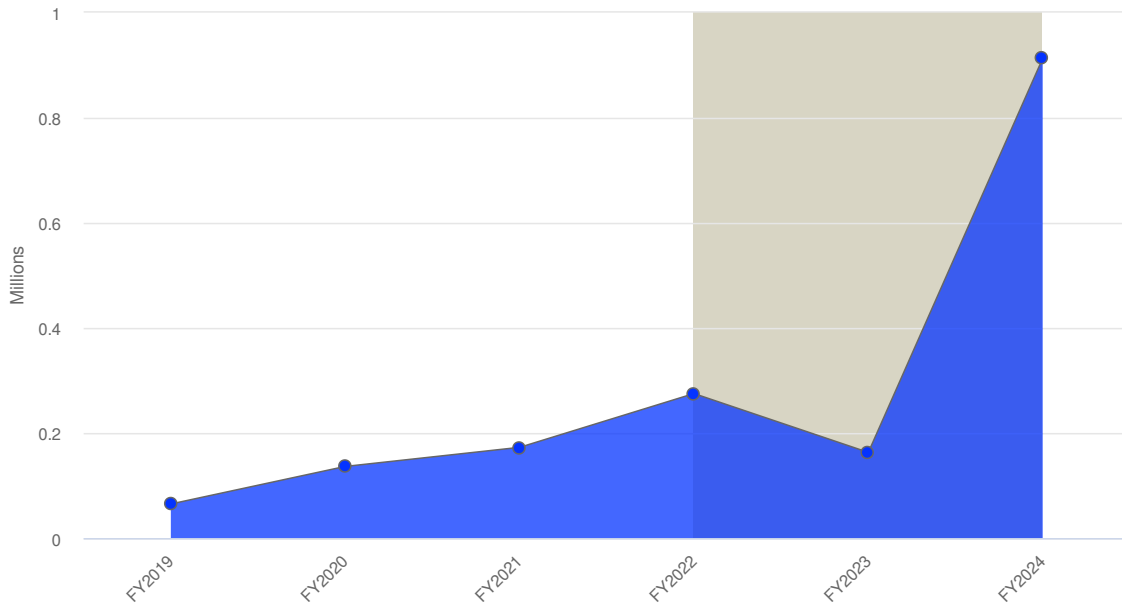
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Revenue Source							

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Taxes</b>							
Property Taxes	\$22,395	\$23,067	\$23,067	\$23,067	\$23,067	\$23,067	0%
<b>Total Taxes:</b>	<b>\$22,395</b>	<b>\$23,067</b>	<b>\$23,067</b>	<b>\$23,067</b>	<b>\$23,067</b>	<b>\$23,067</b>	<b>0%</b>
<b>Intergovernmental</b>							
Intergovernmental Grants	\$0	\$0	\$0	\$0	\$630,904	\$630,904	N/A
<b>Total Intergovernmental:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$630,904</b>	<b>\$630,904</b>	<b>N/A</b>
<b>Contract Revenue</b>							
Contract Revenue	\$156,765	\$161,469	\$161,469	\$161,469	\$161,469	\$161,469	0%
<b>Total Contract Revenue:</b>	<b>\$156,765</b>	<b>\$161,469</b>	<b>\$161,469</b>	<b>\$161,469</b>	<b>\$161,469</b>	<b>\$161,469</b>	<b>0%</b>
<b>Total Revenue Source:</b>	<b>\$179,160</b>	<b>\$184,536</b>	<b>\$184,536</b>	<b>\$184,536</b>	<b>\$815,440</b>	<b>\$815,440</b>	<b>341.9%</b>

## Expenditures by Function

Budgeted and Historical Expenditures by Function



● Public Safety Communication Capital

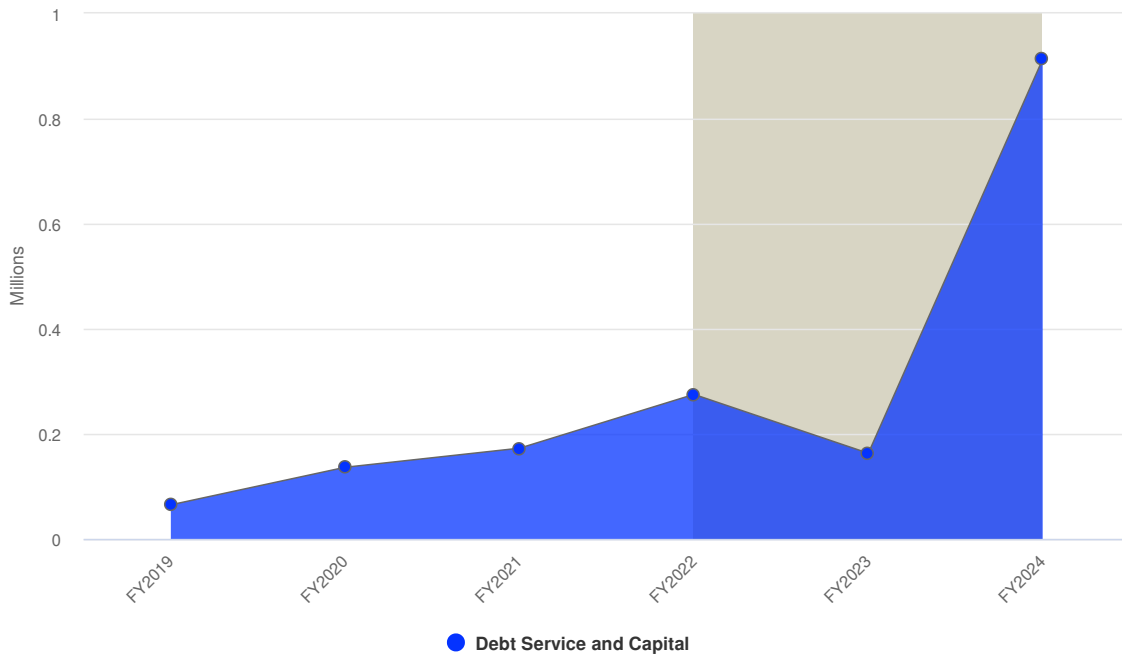
Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expenditures</b>							
<b>Public Safety Communication Capital</b>							
Capital Projects	\$105,325	\$128,000	\$128,000	\$128,000	\$65,000	\$65,000	-49.2%
Capital Equipment	\$171,710	\$35,000	\$173,540	\$96,198	\$848,045	\$848,045	2,323%
<b>Total Public Safety Communication Capital:</b>	<b>\$277,035</b>	<b>\$163,000</b>	<b>\$301,540</b>	<b>\$224,198</b>	<b>\$913,045</b>	<b>\$913,045</b>	<b>460.2%</b>
<b>Total Expenditures:</b>	<b>\$277,035</b>	<b>\$163,000</b>	<b>\$301,540</b>	<b>\$224,198</b>	<b>\$913,045</b>	<b>\$913,045</b>	<b>460.2%</b>

## Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

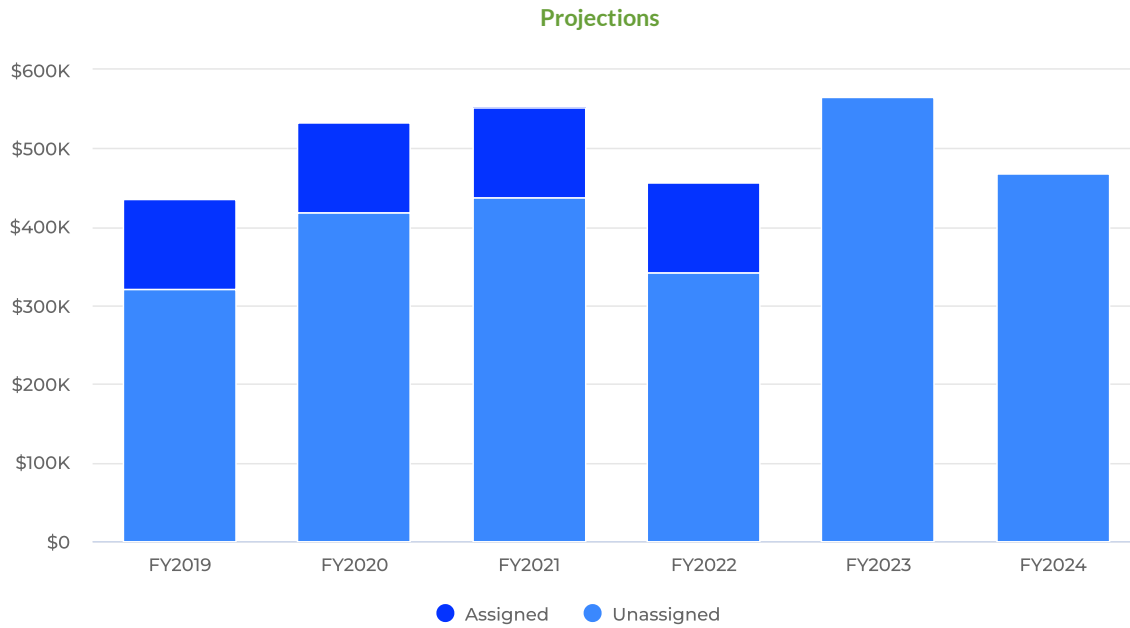


Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2024 Budgeted	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Expense Objects</b>							
Debt Service and Capital	\$277,035	\$163,000	\$301,540	\$224,198	\$913,045	\$913,045	460.2%
<b>Total Expense Objects:</b>	<b>\$277,035</b>	<b>\$163,000</b>	<b>\$301,540</b>	<b>\$224,198</b>	<b>\$913,045</b>	<b>\$913,045</b>	<b>460.2%</b>

## Fund Balance

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



	FY2023	FY2024	% Change
<b>Fund Balance</b>	-	-	
Unassigned	\$565,682	\$468,077	-17.3%
Assigned	\$0	\$0	0%
<b>Total Fund Balance:</b>	<b>\$565,682</b>	<b>\$468,077</b>	<b>-17.3%</b>



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# **FUNDING SOURCES**

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## Funding Sources Summary

The 2024 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 40% of total Village revenue sources. The amount of the property tax levy for 2024 has increased slightly. The overall property tax levy is \$4,879,182. 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 2013, the overall property tax levy has increased 11.58%. The Consumer Price Index increase during that time was 31.74%. The General Fund property tax levy is 68.4% 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.

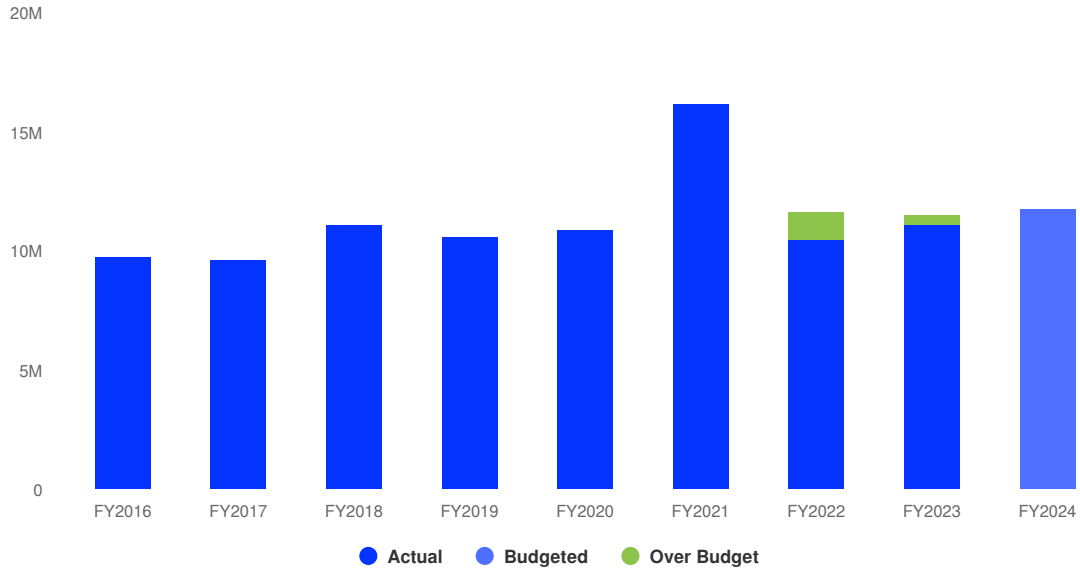
- State Transportation Aid is the largest state aid source of general fund revenue at 7.8%. The 2024 anticipated allocation is \$363,265. This is a \$26,375 (-7%) decrease from the 2023 amount received.
- The State funding provision for expenditure restraint is \$52,093 or 1.1% of general fund revenue. This funding source provides supplemental aids to the Village for limiting expenditure growth. This is a 33.9% decrease from 2023.
- State Shared Revenue accounts for \$165,124 or 3.5% of the Village's revenue. These revenues are based on a formula that considers per capita and aid-able revenue factors. This is a 173.8% increase from 2023.

Overall, State Aids increased for the first time in more than 20 years. Though the Expenditure Restraint Program funds will be decreased, overall, State Aid is increasing by 8%.

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 \$412,110 or 8.8% 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.

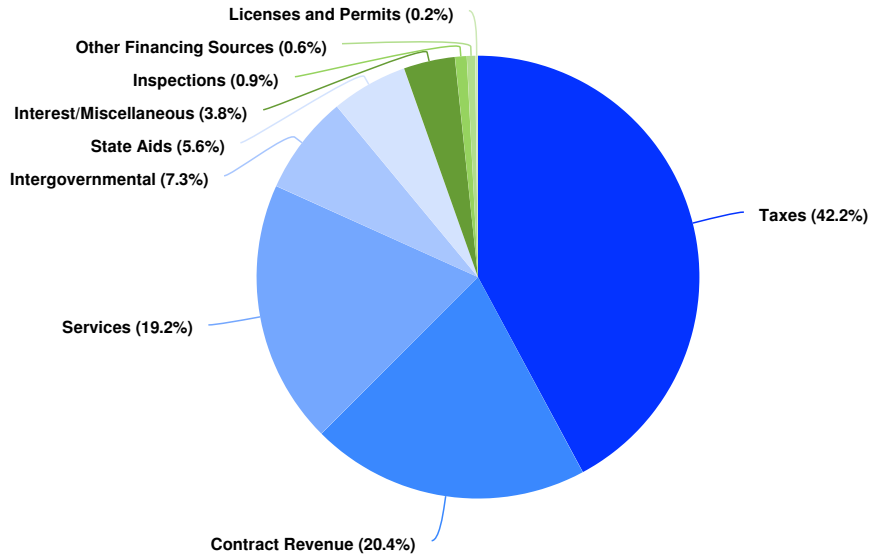
**\$11,743,344** **\$652,363**  
(5.88% vs. prior year)

### Funding Sources Proposed and Historical Budget vs. Actual

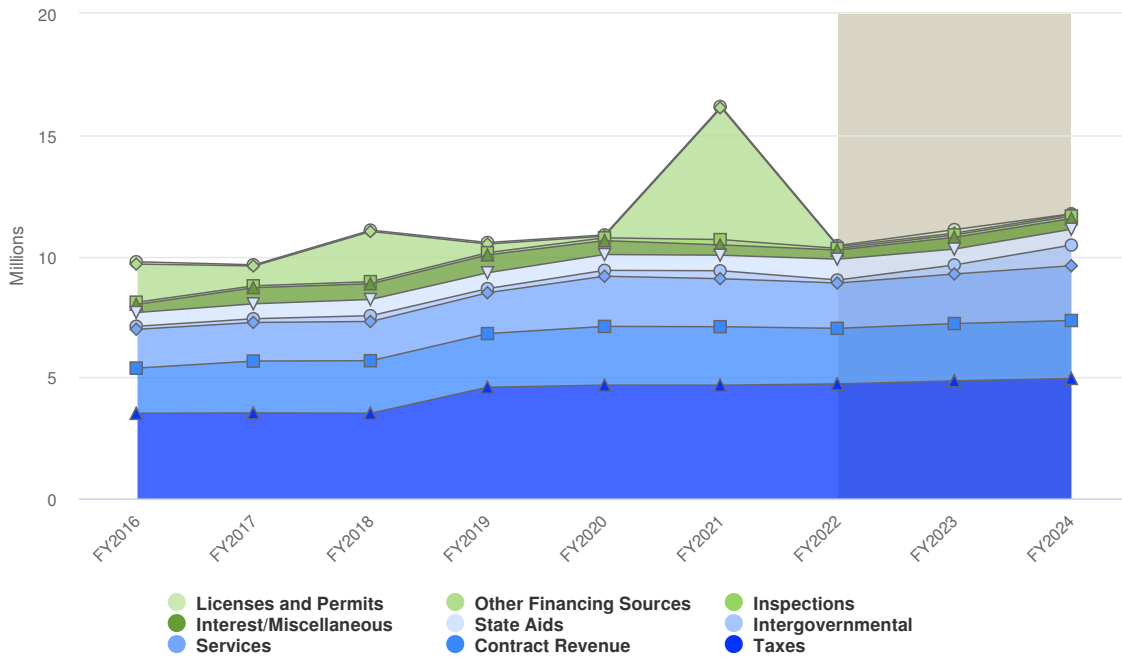


## Revenues by Source

### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
<b>Revenue Source</b>						
<b>Taxes</b>						
Property Taxes	\$3,239,467	\$3,325,474	\$3,325,474	\$3,325,474	\$3,335,297	0.3%
Interest on Delinquent Taxes	\$11,230	\$12,000	\$12,000	\$19,250	\$14,000	16.7%
Payment in Lieu of Taxes	\$47,109	\$48,290	\$48,290	\$48,372	\$48,975	1.4%
Tax Increment	\$0	\$0	\$0	\$0	\$8,217	N/A
Property Tax	\$303,653	\$313,023	\$313,023	\$313,023	\$316,779	1.2%
Property Taxes	\$792,089	\$819,601	\$819,601	\$819,601	\$839,601	2.4%
Police Property Taxes	\$67,066	\$40,000	\$40,000	\$40,000	\$169,029	322.6%
Fire & Rescue Property Tax	\$40,336	\$46,086	\$46,086	\$46,086	\$42,025	-8.8%
Property Taxes	\$125,000	\$150,000	\$150,000	\$150,000	\$79,695	-46.9%
Property Taxes	\$75,000	\$73,000	\$73,000	\$73,000	\$73,689	0.9%
Property Taxes	\$22,395	\$23,067	\$23,067	\$23,067	\$23,067	0%
<b>Total Taxes:</b>	<b>\$4,723,345</b>	<b>\$4,850,541</b>	<b>\$4,850,541</b>	<b>\$4,857,873</b>	<b>\$4,950,374</b>	<b>2.1%</b>
<b>Intergovernmental</b>						
Community Development Block Grant	\$9,252	\$5,998	\$5,998	\$5,598	\$5,598	-6.7%
Police Revenue	\$25	\$0	\$0	\$0	\$0	0%
Public Safety Communication Administration	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006	3.5%

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
North Shore Library Administration	\$19,521	\$19,812	\$19,812	\$19,812	\$20,052	1.2%
Fund 23 TID Administration	\$0	\$15,000	\$15,000	\$15,000	\$15,000	0%
Intergovernmental Grant	\$4,260	\$0	\$6,025	\$2,000	\$5,600	N/A
Intergovernmental Grant	\$0	\$98,652	\$98,652	\$0	\$52,023	-47.3%
Grants	\$0	\$2,125	\$2,125	\$7,613	\$0	-100%
Police Revenue Equipment Sales	\$0	\$12,000	\$12,000	\$0	\$17,000	41.7%
Intergovernmental Grants	\$0	\$116,400	\$116,400	\$0	\$0	-100%
Intergovernmental Grants	\$0	\$0	\$0	\$0	\$630,904	N/A
<b>Total Intergovernmental:</b>	<b>\$132,496</b>	<b>\$372,408</b>	<b>\$378,433</b>	<b>\$152,444</b>	<b>\$852,183</b>	<b>128.8%</b>
<b>State Aids</b>						
State Shared Revenue	\$60,298	\$60,298	\$60,298	\$60,298	\$165,124	173.8%
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$14,470	\$14,470	0%
Recycling Grant	\$25,704	\$25,704	\$25,704	\$25,717	\$25,717	0.1%
State Fire Insurance	\$23,606	\$0	\$0	\$0	\$0	0%
Police Enforcement Grant	\$12,390	\$26,000	\$26,000	\$7,100	\$17,062	-34.4%
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$15,160	\$15,160	0%
Personal Property Aid	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738	0%
State Transportation Aid	\$414,030	\$372,627	\$372,627	\$372,627	\$342,564	-17.5%
State Highway 32 Connecting Highway Aid	\$17,013	\$17,013	\$17,013	\$17,034	\$20,701	21.7%
Expenditure Restraint Aid	\$82,745	\$78,786	\$78,786	\$78,786	\$52,093	-33.9%
Grants	\$7,958	\$0	\$0	\$0	\$0	0%
ARPA Grant funds	\$453,634	\$0	\$0	\$0	\$0	0%
<b>Total State Aids:</b>	<b>\$1,128,745</b>	<b>\$611,796</b>	<b>\$611,796</b>	<b>\$592,930</b>	<b>\$654,629</b>	<b>0%</b>
<b>Licenses and Permits</b>						
Operator Licenses	\$770	\$900	\$900	\$1,760	\$1,500	66.7%
Liquor Licenses	\$2,935	\$2,880	\$2,880	\$3,000	\$3,000	4.2%
Cigarette Licenses	\$300	\$300	\$300	\$300	\$300	0%
Animal Licenses	\$1,526	\$1,300	\$1,300	\$1,500	\$1,400	7.7%
Transient Merchant Permit	\$190	\$100	\$100	\$250	\$500	400%
Excavation/Right of Way/Privilege	\$17,234	\$10,000	\$10,000	\$13,950	\$10,000	0%
Fill Permits	\$570	\$0	\$0	\$4,510	\$0	0%
Rummage Sale Permits	\$150	\$200	\$200	\$200	\$150	-25%
Dumpster Permits	\$5,210	\$3,000	\$10,500	\$10,500	\$4,000	33.3%
Sign Permits	\$1,090	\$200	\$200	\$750	\$500	150%
Conditional Use Permits	\$300	\$600	\$600	\$600	\$600	0%
Board of Zoning Appeals Fees	\$4,500	\$500	\$500	\$500	\$500	0%
Special Event Permits	\$425	\$50	\$50	\$100	\$50	0%
Cell Tower Allocation	\$24,785	\$26,244	\$26,244	\$13,649	\$0	-100%

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Cell Tower Allocation	\$24,630	\$98,000	\$98,000	\$98,000	\$0	-100%
<b>Total Licenses and Permits:</b>	<b>\$84,615</b>	<b>\$144,274</b>	<b>\$151,774</b>	<b>\$149,569</b>	<b>\$22,500</b>	<b>-84.4%</b>
<b>Services</b>						
Cable Franchise Fees	\$57,132	\$60,000	\$60,000	\$56,000	\$56,000	-6.7%
Tree Program	\$3,600	\$0	\$0	\$0	\$0	0%
Fines & Forfeitures - NSMC	\$32,270	\$35,000	\$35,000	\$30,581	\$37,500	7.1%
Fine & Forfeitures - Bayside SDC	\$12,767	\$10,000	\$10,000	\$9,000	\$3,360	-66.4%
Misc. Service Fee- Notary/Fingerprinting	\$160	\$100	\$100	\$100	\$50	-50%
Property Status Revenue	\$4,950	\$4,000	\$4,000	\$2,000	\$2,500	-37.5%
Publication Fees	\$50	\$200	\$200	\$200	\$200	0%
Professional Service Invoicing	\$13,456	\$0	\$40,000	\$40,000	\$10,000	N/A
Data Sales	\$307	\$250	\$250	\$150	\$200	-20%
Special Pickups	\$13,127	\$6,500	\$12,000	\$10,000	\$8,500	30.8%
Mulch Deliveries	\$5,695	\$6,000	\$6,000	\$5,745	\$6,000	0%
Well Permit	\$1,815	\$0	\$0	\$300	\$675	N/A
Park Facility Rental & Programs	\$785	\$1,200	\$6,500	\$6,500	\$1,200	0%
Public Works Service Revenue	\$12,209	\$3,000	\$14,684	\$14,684	\$19,100	536.7%
Residential Sewer-ERU	\$806,485	\$828,800	\$828,800	\$828,800	\$849,655	2.5%
Commercial Sewer-User Fee	\$123,633	\$80,500	\$80,500	\$139,668	\$148,696	84.7%
Police Lease Revenue	\$10,502	\$5,498	\$5,498	\$5,498	\$5,498	0%
Residential Stormwater	\$401,132	\$408,543	\$408,543	\$408,543	\$407,682	-0.2%
Commercial Stormwater	\$149,045	\$154,000	\$154,000	\$155,240	\$156,840	1.8%
Right-of-way Culvert Replacement Program	\$20,812	\$15,000	\$15,000	\$41,000	\$20,000	33.3%
Intergovernment Revenue	\$428,031	\$422,796	\$422,796	\$422,796	\$517,813	22.5%
Garbage Container Fees	\$15,961	\$5,000	\$5,000	\$12,765	\$8,500	70%
Mailbox Replacement	\$6,600	\$0	\$0	\$5,600	\$0	0%
<b>Total Services:</b>	<b>\$2,120,524</b>	<b>\$2,046,387</b>	<b>\$2,108,871</b>	<b>\$2,195,170</b>	<b>\$2,259,969</b>	<b>10.4%</b>
<b>Inspections</b>						
Architectural Review Committee Applications	\$13,047	\$2,500	\$2,500	\$5,125	\$4,000	60%
Occupancy Permits	\$1,700	\$750	\$31,100	\$31,100	\$1,800	140%
Alarm Company/Permit Fee	\$450	\$0	\$0	\$0	\$0	0%
Building Permits	\$146,759	\$95,000	\$338,310	\$338,310	\$95,000	0%
Vacant Property Fees	\$2,500	\$1,000	\$1,000	\$500	\$500	-50%
<b>Total Inspections:</b>	<b>\$164,456</b>	<b>\$99,250</b>	<b>\$372,910</b>	<b>\$375,035</b>	<b>\$101,300</b>	<b>2.1%</b>
<b>Interest/Miscellaneous</b>						
Equipment Rental - Sewer Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200	2.9%
Equipment Rental - Stormwater Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200	2.9%

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget	FY2023 Proposed Budget vs. FY2024 Budgeted (% Change)
Interest	\$155,014	\$60,000	\$364,744	\$364,744	\$75,000	25%
Realized/Unrealized Gain/Loss	-\$190,563	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenues	\$26,175	\$500	\$500	\$700	\$500	0%
Copies	\$1,900	\$500	\$500	\$1,600	\$750	50%
State Fire Insurance	\$0	\$27,450	\$27,450	\$27,450	\$27,450	N/A
False Alarm Fees	\$5,031	\$2,500	\$2,500	\$700	\$1,400	-44%
Recycling Proceeds	\$33,386	\$15,000	\$15,000	\$1,200	\$1,000	-93.3%
Credit Card Rebate	\$8,295	\$7,000	\$7,000	\$7,600	\$7,000	0%
Insurance Awards/Dividends/Grants	\$6,874	\$0	\$9,098	\$9,098	\$5,975	N/A
Equipment Sales	\$485	\$1,000	\$1,000	\$4,061	\$1,000	0%
Donations	\$12,482	\$8,000	\$8,000	\$10,000	\$8,000	0%
Interest	\$718	\$200	\$200	\$2,500	\$500	150%
Miscellaneous Revenue	\$3,500	\$0	\$0	\$0	\$2,712	N/A
Miscellaneous Revenue	\$18,850	\$111,000	\$111,000	\$25,000	\$25,000	-77.5%
Consolidated Service Revenue	\$55,952	\$70,308	\$70,308	\$46,308	\$112,485	60%
Miscellaneous Revenue	\$38,992	\$0	\$0	\$0	\$0	0%
NSFD Receipts	\$170,973	\$168,796	\$168,796	\$168,796	\$0	-100%
Interest - Cell Tower Lease	\$38,870	\$0	\$0	\$0	\$0	0%
Miscellaneous Revenue (Cell Tower Allocation)	\$2,875	\$0	\$0	\$90	\$124,244	N/A
Insurance Awards/Dividends	\$0	\$0	\$0	\$7,219	\$5,000	N/A
Miscellaneous Revenue	\$14,110	\$0	\$0	\$0	\$0	0%
Insurance Awards/Dividends	\$1,333	\$0	\$0	\$0	\$0	0%
<b>Total Interest/Miscellaneous:</b>	<b>\$445,250</b>	<b>\$513,454</b>	<b>\$827,296</b>	<b>\$718,266</b>	<b>\$440,416</b>	<b>-9.4%</b>
<b>Contract Revenue</b>						
Contract Revenue	\$2,125,571	\$2,191,160	\$2,191,160	\$2,191,162	\$2,217,456	1.2%
B Series Bond Admin Fee	\$11,401	\$11,541	\$11,541	\$11,600	\$11,000	-4.7%
Contract Revenue	\$156,765	\$161,469	\$161,469	\$161,469	\$161,469	0%
<b>Total Contract Revenue:</b>	<b>\$2,293,737</b>	<b>\$2,364,170</b>	<b>\$2,364,170</b>	<b>\$2,364,231</b>	<b>\$2,389,925</b>	<b>1.1%</b>
<b>Other Financing Sources</b>						
Transfer from ARPA Fund	\$453,634	\$0	\$0	\$0	\$0	0%
Transfer from Stormwater	\$74,091	\$73,598	\$73,598	\$73,598	\$72,048	-2.1%
<b>Total Other Financing Sources:</b>	<b>\$527,725</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$73,598</b>	<b>\$72,048</b>	<b>-2.1%</b>
<b>Total Revenue Source:</b>	<b>\$11,620,892</b>	<b>\$11,075,878</b>	<b>\$11,739,389</b>	<b>\$11,479,116</b>	<b>\$11,743,344</b>	<b>5.9%</b>

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# **DEPARTMENTS**

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# Revenue Source

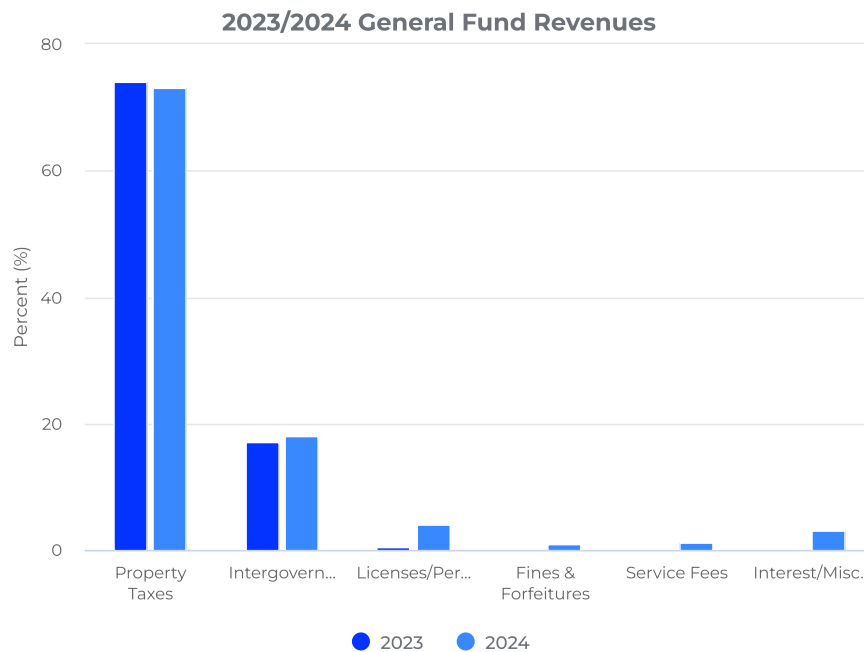


Rachel Safstrom  
Administrative Services Director

The 2024 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 40% of total revenue sources.

Within the General Fund, revenue alternatives are more limited. Within the State of Wisconsin, municipalities are limited in revenue diversification alternatives. Approximately 73.2% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2023 as well as 2024.

## 2023-2024 General Fund Revenue Comparison

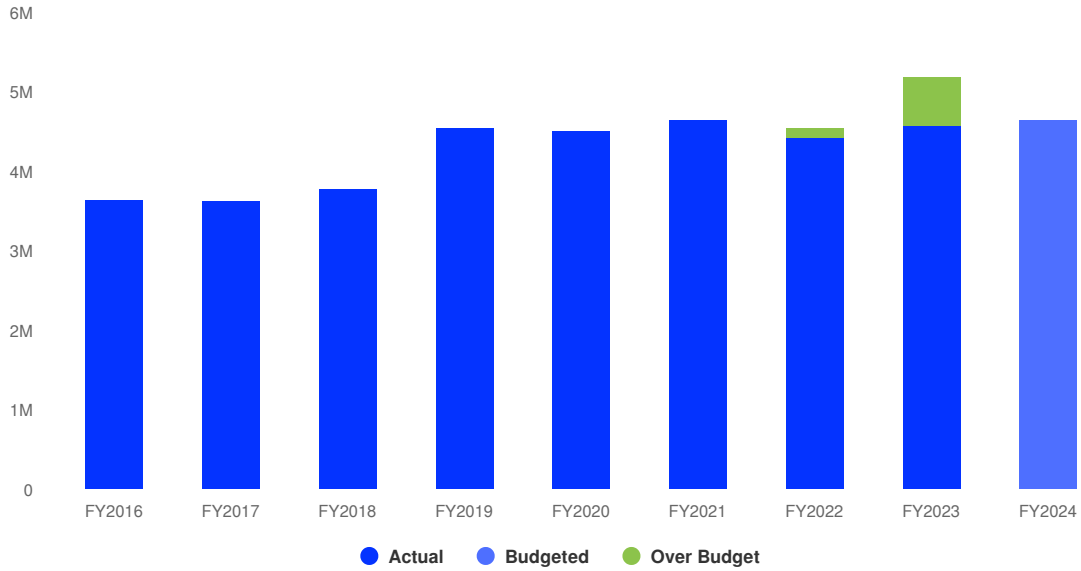


## Revenues Summary

Property tax revenue increases are limited to net new construction, which equaled 0% for FY2024. Changes in revenue for 2024 includes increases 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 1.8% in 2024.

**\$4,644,717**    **\$80,143**  
(1.76% vs. prior year)

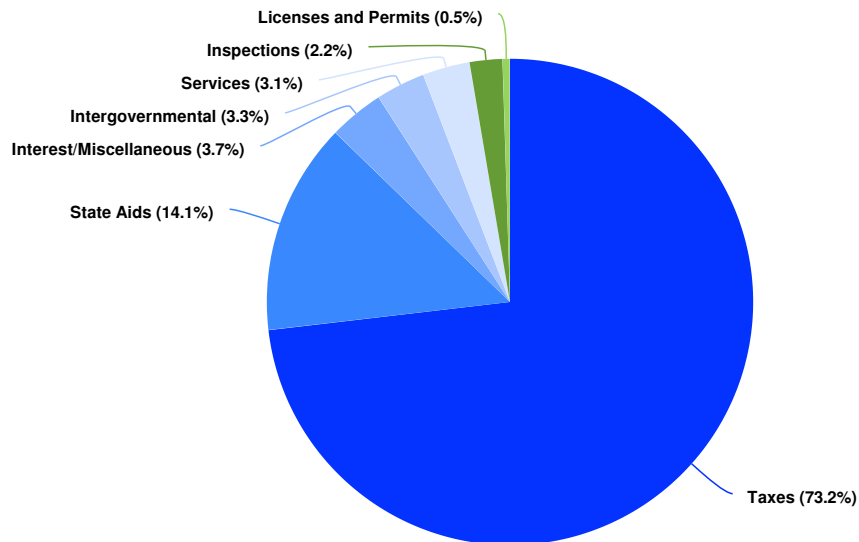
### Revenue Source Proposed and Historical Budget vs. Actual



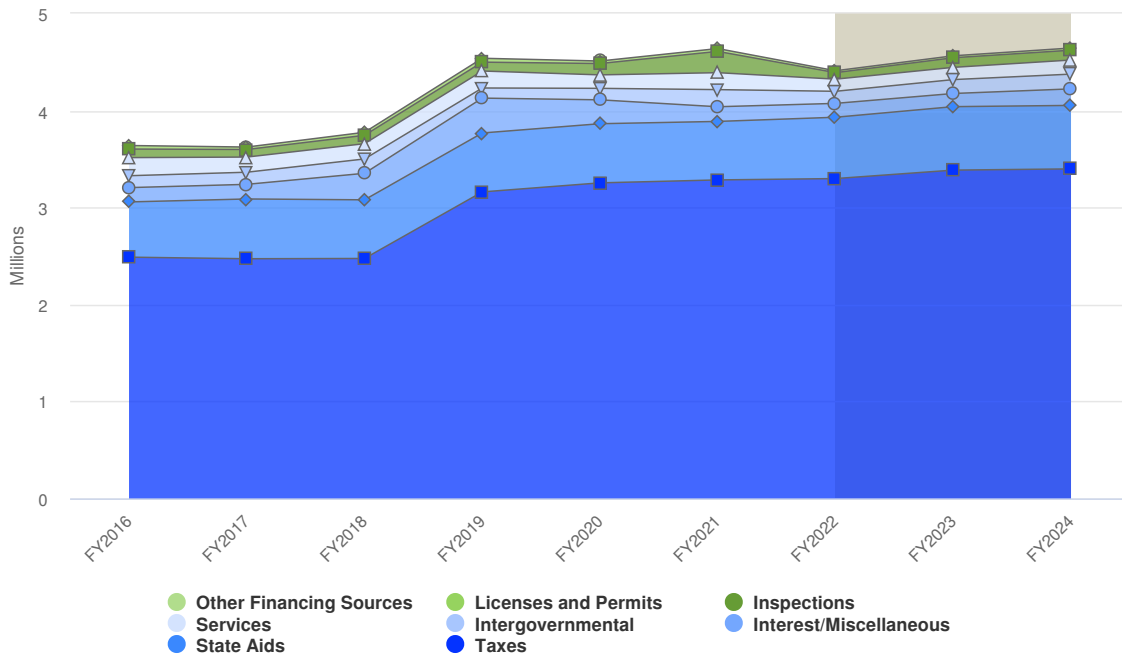
### Revenues by Source

Approximately 73.2% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2024.

#### Projected 2024 Revenues by Source



### Budgeted and Historical 2024 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Revenue Source</b>					
<b>Taxes</b>					
Property Taxes	\$3,239,467	\$3,325,474	\$3,325,474	\$3,325,474	\$3,335,297
Interest on Delinquent Taxes	\$11,230	\$12,000	\$12,000	\$19,250	\$14,000
Payment in Lieu of Taxes	\$47,109	\$48,290	\$48,290	\$48,372	\$48,975
<b>Total Taxes:</b>	<b>\$3,297,806</b>	<b>\$3,385,764</b>	<b>\$3,385,764</b>	<b>\$3,393,096</b>	<b>\$3,398,272</b>
<b>Intergovernmental</b>					
Community Development Block Grant	\$9,252	\$5,998	\$5,998	\$5,598	\$5,598
Police Revenue	\$25	\$0	\$0	\$0	\$0
Public Safety Communication Administration	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
North Shore Library Administration	\$19,521	\$19,812	\$19,812	\$19,812	\$20,052
Fund 23 TID Administration	\$0	\$15,000	\$15,000	\$15,000	\$15,000
Intergovernmental Grant	\$4,260	\$0	\$6,025	\$2,000	\$5,600
<b>Total Intergovernmental:</b>	<b>\$132,496</b>	<b>\$143,231</b>	<b>\$149,256</b>	<b>\$144,831</b>	<b>\$152,256</b>
<b>State Aids</b>					
State Shared Revenue	\$60,298	\$60,298	\$60,298	\$60,298	\$165,124
Video Service Provider Aid	\$14,470	\$14,470	\$14,470	\$14,470	\$14,470
Recycling Grant	\$25,704	\$25,704	\$25,704	\$25,717	\$25,717
State Fire Insurance	\$23,606	\$0	\$0	\$0	\$0

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Police Enforcement Grant	\$12,390	\$26,000	\$26,000	\$7,100	\$17,062
Exempt Computer Aid	\$15,160	\$15,160	\$15,160	\$15,160	\$15,160
Personal Property Aid	\$1,738	\$1,738	\$1,738	\$1,738	\$1,738
State Transportation Aid	\$414,030	\$372,627	\$372,627	\$372,627	\$342,564
State Highway 32 Connecting Highway Aid	\$17,013	\$17,013	\$17,013	\$17,034	\$20,701
Expenditure Restraint Aid	\$82,745	\$78,786	\$78,786	\$78,786	\$52,093
<b>Total State Aids:</b>	<b>\$667,154</b>	<b>\$611,796</b>	<b>\$611,796</b>	<b>\$592,930</b>	<b>\$654,629</b>
<b>Licenses and Permits</b>					
Operator Licenses	\$770	\$900	\$900	\$1,760	\$1,500
Liquor Licenses	\$2,935	\$2,880	\$2,880	\$3,000	\$3,000
Cigarette Licenses	\$300	\$300	\$300	\$300	\$300
Animal Licenses	\$1,526	\$1,300	\$1,300	\$1,500	\$1,400
Transient Merchant Permit	\$190	\$100	\$100	\$250	\$500
Excavation/Right of Way/Privilege	\$17,234	\$10,000	\$10,000	\$13,950	\$10,000
Fill Permits	\$570	\$0	\$0	\$4,510	\$0
Rummage Sale Permits	\$150	\$200	\$200	\$200	\$150
Dumpster Permits	\$5,210	\$3,000	\$10,500	\$10,500	\$4,000
Sign Permits	\$1,090	\$200	\$200	\$750	\$500
Conditional Use Permits	\$300	\$600	\$600	\$600	\$600
Board of Zoning Appeals Fees	\$4,500	\$500	\$500	\$500	\$500
Special Event Permits	\$425	\$50	\$50	\$100	\$50
<b>Total Licenses and Permits:</b>	<b>\$35,200</b>	<b>\$20,030</b>	<b>\$27,530</b>	<b>\$37,920</b>	<b>\$22,500</b>
<b>Services</b>					
Cable Franchise Fees	\$57,132	\$60,000	\$60,000	\$56,000	\$56,000
Tree Program	\$3,600	\$0	\$0	\$0	\$0
Fines & Forfeitures	\$32,270	\$35,000	\$35,000	\$30,581	\$37,500
Fine & Forfeitures - Bayside SDC	\$12,767	\$10,000	\$10,000	\$9,000	\$3,360
Misc. Service Fee-Notary/Fingerprinting	\$160	\$100	\$100	\$100	\$50
Property Status Revenue	\$4,950	\$4,000	\$4,000	\$2,000	\$2,500
Publication Fees	\$50	\$200	\$200	\$200	\$200
Professional Service Invoicing	\$13,456	\$0	\$40,000	\$40,000	\$10,000
Data Sales	\$307	\$250	\$250	\$150	\$200
Special Pickups	\$13,127	\$6,500	\$12,000	\$10,000	\$8,500
Mulch Deliveries	\$5,695	\$6,000	\$6,000	\$5,745	\$6,000
Well Permit	\$1,815	\$0	\$0	\$300	\$675
Park Facility Rental & Programs	\$785	\$1,200	\$6,500	\$6,500	\$1,200
Public Works Service Revenue	\$12,209	\$3,000	\$14,684	\$14,684	\$19,100
<b>Total Services:</b>	<b>\$158,322</b>	<b>\$126,250</b>	<b>\$188,734</b>	<b>\$175,260</b>	<b>\$145,285</b>
<b>Inspections</b>					

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Architectural Review Committee Applications	\$13,047	\$2,500	\$2,500	\$5,125	\$4,000
Occupancy Permits	\$1,700	\$750	\$31,100	\$31,100	\$1,800
Alarm Company/Permit Fee	\$450	\$0	\$0	\$0	\$0
Building Permits	\$146,759	\$95,000	\$338,310	\$338,310	\$95,000
Vacant Property Fees	\$2,500	\$1,000	\$1,000	\$500	\$500
<b>Total Inspections:</b>	<b>\$164,456</b>	<b>\$99,250</b>	<b>\$372,910</b>	<b>\$375,035</b>	<b>\$101,300</b>
<b>Interest/Miscellaneous</b>					
Equipment Rental - Sewer Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Equipment Rental - Stormwater Fund	\$20,000	\$20,600	\$20,600	\$20,600	\$21,200
Interest	\$155,014	\$60,000	\$364,744	\$364,744	\$75,000
Realized/Unrealized Gain/Loss	-\$190,563	\$0	\$0	\$0	\$0
Miscellaneous Revenues	\$26,175	\$500	\$500	\$700	\$500
Copies	\$1,900	\$500	\$500	\$1,600	\$750
State Fire Insurance	\$0	\$27,450	\$27,450	\$27,450	\$27,450
False Alarm Fees	\$5,031	\$2,500	\$2,500	\$700	\$1,400
Recycling Proceeds	\$33,386	\$15,000	\$15,000	\$1,200	\$1,000
Credit Card Rebate	\$8,295	\$7,000	\$7,000	\$7,600	\$7,000
Insurance Awards	\$6,874	\$0	\$9,098	\$9,098	\$5,975
Equipment Sales	\$485	\$1,000	\$1,000	\$4,061	\$1,000
Community Event Donations	\$12,482	\$8,000	\$8,000	\$10,000	\$8,000
<b>Total Interest/Miscellaneous:</b>	<b>\$99,078</b>	<b>\$163,150</b>	<b>\$476,992</b>	<b>\$468,353</b>	<b>\$170,475</b>
<b>Total Revenue Source:</b>	<b>\$4,554,512</b>	<b>\$4,549,471</b>	<b>\$5,212,982</b>	<b>\$5,187,425</b>	<b>\$4,644,717</b>

# 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.

## 2024 Goals

### Financial Management

- Achieve GFOA Triple Crown in Financial Reporting.
- Conduct a successful financial audit with 10% fewer auditor-generated journal entries.
- Secure \$150,000 in grant and revenue sources.
- Efficiently administer the 2024 budget and develop a 2025 budget plan.
- Address economic impacts and supply chain disruptions.

### Citizen Engagement

- Host Citizens Academy and expand class size.
- Introduce Youth Academy.
- Promote absentee voting with a 10% increase.
- Publish weekly Bayside Buzz, monthly North Shore Neighbors, and daily posts on Village social media channels.
- Reduce plastic bag usage by 20%.
- Collaborate on environmental education with SANC.
- Establish additional outreach platforms to enhance communication and engagement.

### Administration and Performance

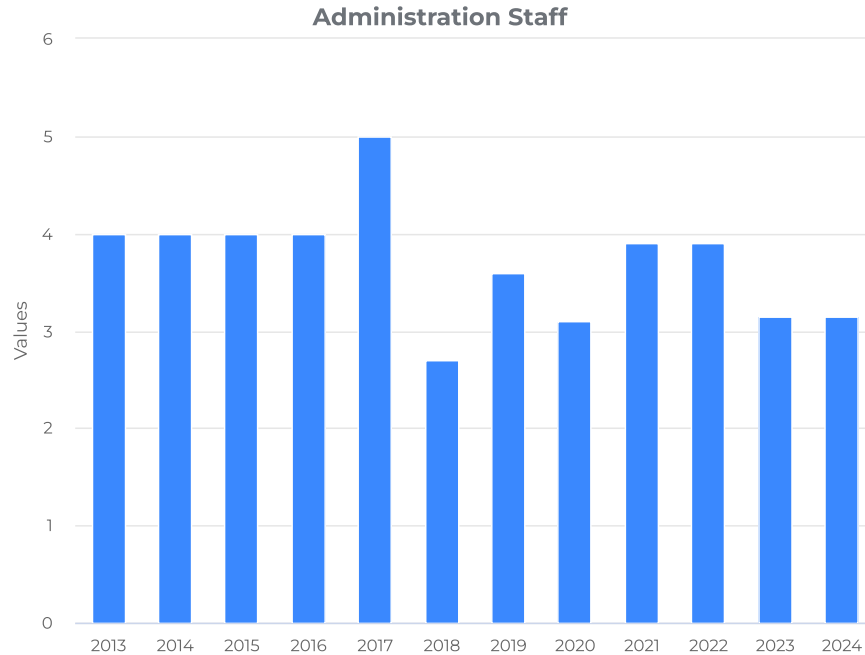
- Implement new service request system and integrate payment system.
- Revise and optimize performance management system and monthly dashboards.
- Implement AI-driven data analytics.

### Internal Improvement

- Implement the Morale, Wellness, and Recognition and Safety Committees.
- Strengthen BELONG values throughout the organization.
- Promote formal leadership program through CVMIC and develop leadership alumni program.
- Host leadership training in financial literacy and management.

## Staffing

Within Village Hall, the Management Fellow position has been eliminated due to the onboarding of the Deputy Clerk/Treasurer position. Additional hours have been allocated for election workers in 2024 due to the anticipated four (4) elections.

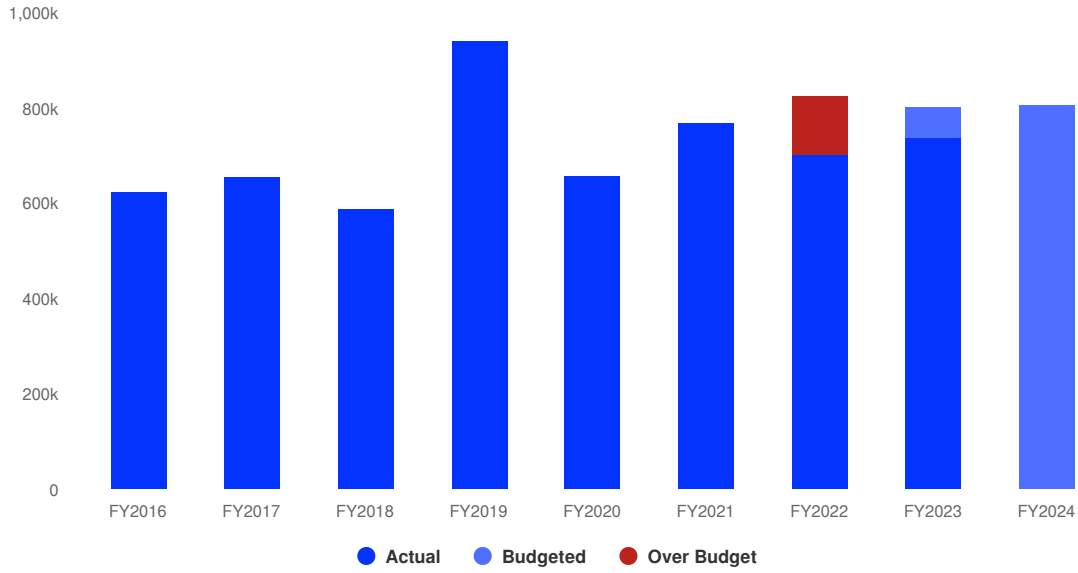


## Expenditures Summary

Changes within the general government budget includes primarily inflationary adjustments due to current economic conditions and increased election costs due to more elections in 2024. Overall, general government expenditures are anticipated to be 0.3% more in 2024. This increase is due to the consolidation of funds; expenses within funds have not changed.

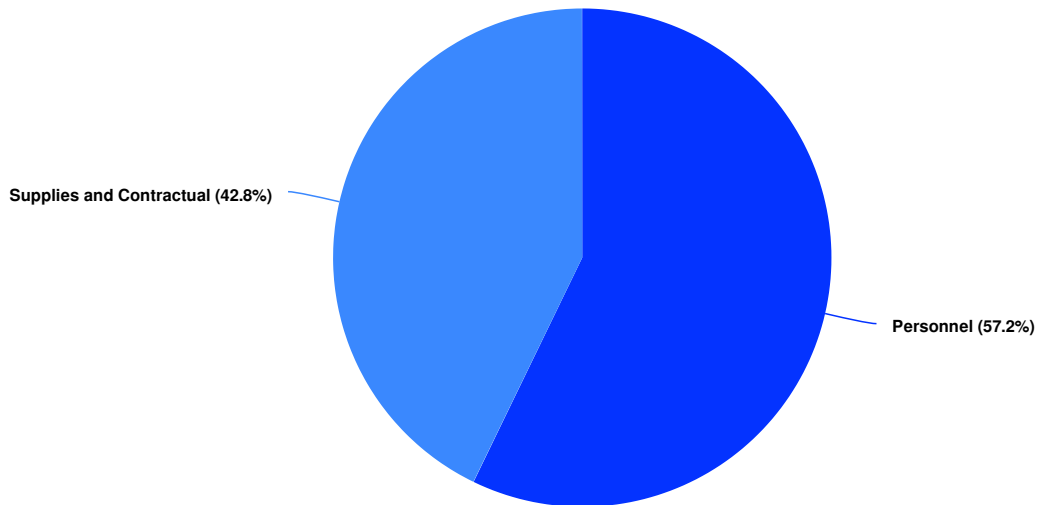
**\$804,390** **\$2,837**  
(0.35% vs. prior year)

### General Government Proposed and Historical Budget vs. Actual



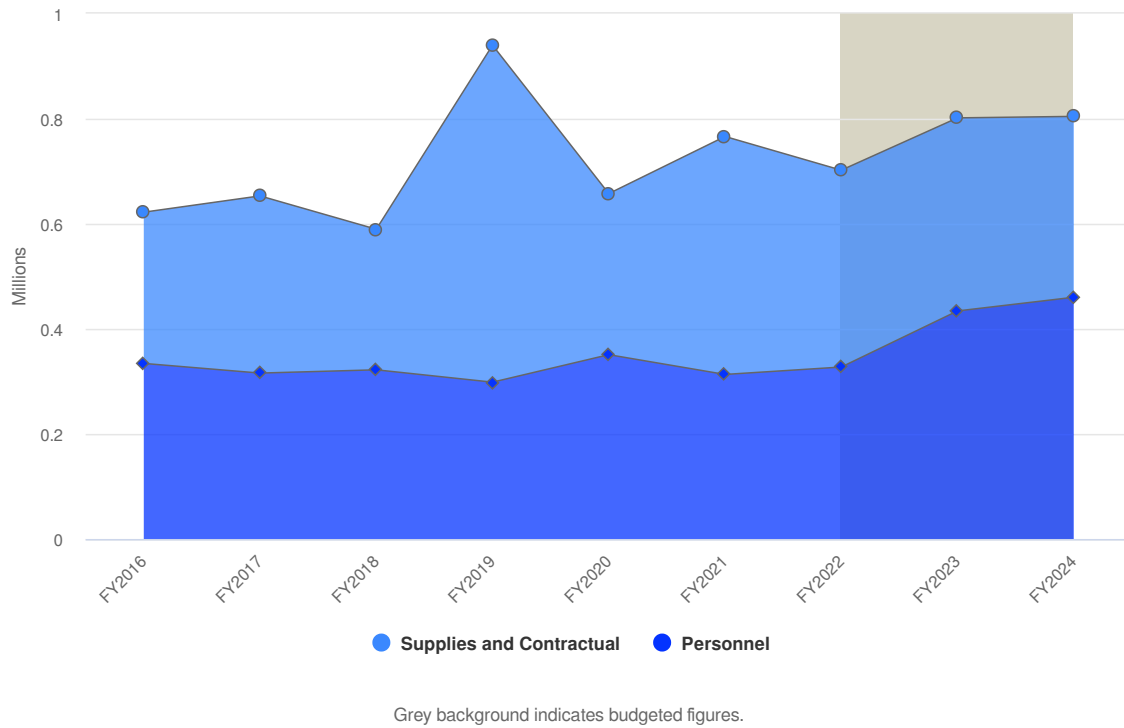
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type

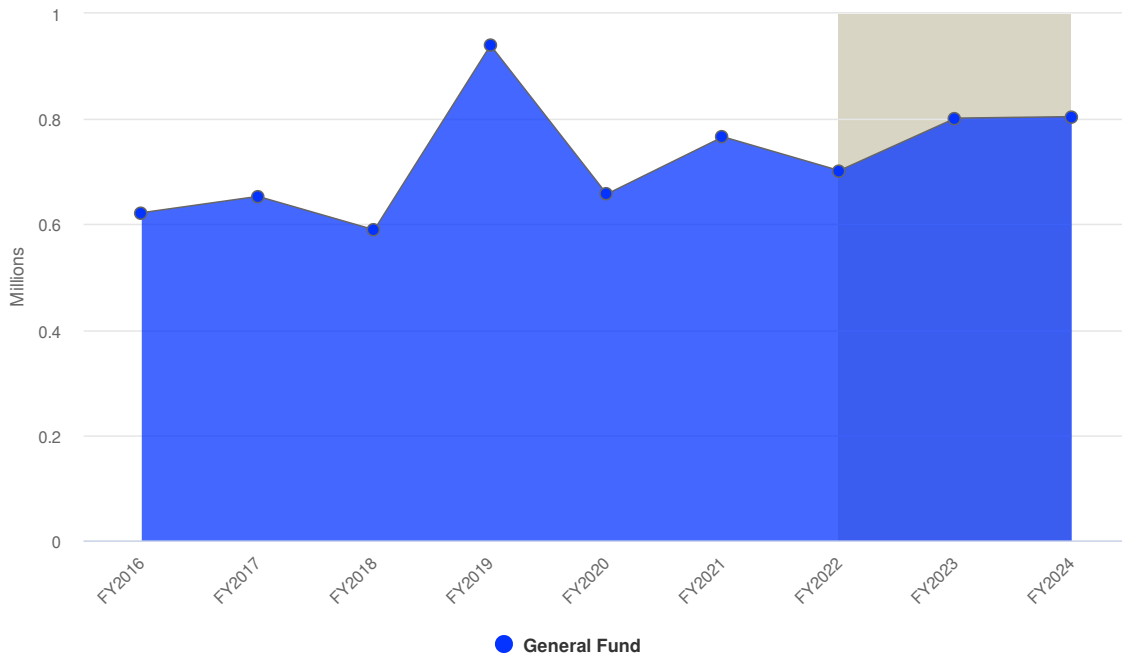


Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages	\$283,270	\$319,365	\$319,365	\$268,658	\$336,395
Health Insurance Buyout	\$2,095	\$1,200	\$1,810	\$1,810	\$4,410
Dental Insurance Buyout	\$142	\$147	\$147	\$122	\$158
Trustee wages	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
Elections wages	\$5,141	\$3,400	\$3,453	\$3,453	\$13,042
Elections supplies	\$4,439	\$2,535	\$4,500	\$4,500	\$8,244
Longevity	\$0	\$0	\$0	\$0	\$444
Wisconsin Retirement System	\$17,586	\$26,506	\$26,506	\$18,269	\$23,242
Social Security	\$22,494	\$25,437	\$25,437	\$21,607	\$27,758
Life Insurance	\$398	\$478	\$478	\$423	\$432
Health Insurance	\$22,072	\$45,644	\$31,270	\$31,270	\$36,713
Dental Insurance	\$515	\$881	\$881	\$700	\$731
Recruitment	\$674	\$100	\$120	\$120	\$150
<b>Total Personnel:</b>	<b>\$367,226</b>	<b>\$434,093</b>	<b>\$422,367</b>	<b>\$359,332</b>	<b>\$460,119</b>
<b>Supplies and Contractual</b>					
Special Legal Services	\$15,351	\$0	\$0	\$0	\$0
Contractual Services	\$28,157	\$26,099	\$27,000	\$27,000	\$31,043

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Legal Counsel - Contracted	\$74,072	\$61,809	\$85,000	\$85,000	\$62,118
Legal Counsel-Personnel	\$2,822	\$0	\$1,500	\$1,500	\$1,000
Audit Services	\$24,981	\$19,313	\$24,002	\$24,002	\$22,432
Health Department	\$22,561	\$30,522	\$30,522	\$30,522	\$33,895
Assessor Services	\$24,900	\$24,900	\$24,900	\$24,900	\$24,900
Telecommunications	\$4,534	\$1,872	\$2,358	\$2,358	\$2,520
Computer Support	\$999	\$1,000	\$1,000	\$1,000	\$1,000
Benefit Administrative Fees	\$2,578	\$2,600	\$2,600	\$1,700	\$1,879
Investment Fees	\$443	\$0	\$0	\$0	\$0
Materials & Supplies	\$3,937	\$2,700	\$2,700	\$2,700	\$7,500
Financial Advisor Services	\$11,700	\$3,000	\$3,000	\$3,000	\$0
Administrative	\$888	\$1,200	\$1,000	\$1,000	\$1,000
Office Supplies	\$3,679	\$4,000	\$4,000	\$4,000	\$0
Postage	\$2,565	\$5,500	\$5,000	\$5,000	\$11,000
Dues & Subscriptions	\$2,885	\$6,373	\$6,373	\$6,373	\$6,153
Training, Safety & Certifications	\$8,526	\$9,255	\$9,255	\$9,255	\$11,390
Publications & Printing	\$60	\$400	\$104	\$104	\$150
Equipment Replacement	\$116,715	\$0	\$0	\$0	\$0
Contingency	\$0	\$74,022	\$53,174	\$53,174	\$47,087
General Liability	\$40,349	\$39,198	\$36,732	\$36,732	\$34,744
Automobile Liability	\$4,802	\$5,345	\$5,345	\$5,345	\$2,844
Boiler Insurance	\$726	\$854	\$854	\$854	\$488
Workers Compensation	\$38,698	\$29,179	\$35,232	\$35,232	\$32,701
Commercial Crime Policy	\$175	\$210	\$210	\$210	\$105
Property Insurance	\$7,256	\$7,836	\$8,321	\$8,321	\$8,322
Public Official Bonds	\$7,547	\$7,615	\$0	\$0	\$0
Tax Refunds/Uncollectible	\$0	\$0	\$3,876	\$3,876	\$0
Municipal Code	\$4,016	\$2,658	\$2,658	\$2,658	\$0
<b>Total Supplies and Contractual:</b>	<b>\$455,923</b>	<b>\$367,460</b>	<b>\$376,716</b>	<b>\$375,816</b>	<b>\$344,271</b>
<b>Total Expense Objects:</b>	<b>\$823,149</b>	<b>\$801,553</b>	<b>\$799,083</b>	<b>\$735,148</b>	<b>\$804,390</b>

## Expenditures by Fund

### Budgeted and Historical 2024 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>General Fund</b>					
Wages	\$283,270	\$319,365	\$319,365	\$268,658	\$336,395
Health Insurance Buyout	\$2,095	\$1,200	\$1,810	\$1,810	\$4,410
Dental Insurance Buyout	\$142	\$147	\$147	\$122	\$158
Trustee wages	\$8,400	\$8,400	\$8,400	\$8,400	\$8,400
Elections wages	\$5,141	\$3,400	\$3,453	\$3,453	\$13,042
Elections supplies	\$4,439	\$2,535	\$4,500	\$4,500	\$8,244
Longevity	\$0	\$0	\$0	\$0	\$444
Wisconsin Retirement System	\$17,586	\$26,506	\$26,506	\$18,269	\$23,242
Social Security	\$22,494	\$25,437	\$25,437	\$21,607	\$27,758
Life Insurance	\$398	\$478	\$478	\$423	\$432
Health Insurance	\$22,072	\$45,644	\$31,270	\$31,270	\$36,713
Dental Insurance	\$515	\$881	\$881	\$700	\$731
Recruitment	\$674	\$100	\$120	\$120	\$150
Special Legal Services	\$15,351	\$0	\$0	\$0	\$0
Contractual Services	\$28,157	\$26,099	\$27,000	\$27,000	\$31,043
Legal Counsel-Contracted	\$74,072	\$61,809	\$85,000	\$85,000	\$62,118
Legal Counsel-Personnel	\$2,822	\$0	\$1,500	\$1,500	\$1,000
Audit Services	\$24,981	\$19,313	\$24,002	\$24,002	\$22,432
Health Department	\$22,561	\$30,522	\$30,522	\$30,522	\$33,895
Assessor Services	\$24,900	\$24,900	\$24,900	\$24,900	\$24,900
Telecommunications	\$4,534	\$1,872	\$2,358	\$2,358	\$2,520

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Computer Support	\$999	\$1,000	\$1,000	\$1,000	\$1,000
Benefit Administrative Fees	\$2,578	\$2,600	\$2,600	\$1,700	\$1,879
Investment Fees	\$443	\$0	\$0	\$0	\$0
Materials & Supplies	\$3,937	\$2,700	\$2,700	\$2,700	\$7,500
Financial Advisor Services	\$11,700	\$3,000	\$3,000	\$3,000	\$0
Administrative	\$888	\$1,200	\$1,000	\$1,000	\$1,000
Office Supplies	\$3,679	\$4,000	\$4,000	\$4,000	\$0
Postage	\$2,565	\$5,500	\$5,000	\$5,000	\$11,000
Dues & Subscriptions	\$2,885	\$6,373	\$6,373	\$6,373	\$6,153
Training, Safety & Certifications	\$8,526	\$9,255	\$9,255	\$9,255	\$11,390
Publications & Printing	\$60	\$400	\$104	\$104	\$150
Equipment Replacement	\$116,715	\$0	\$0	\$0	\$0
Contingency	\$0	\$74,022	\$53,174	\$53,174	\$47,087
General Liability	\$40,349	\$39,198	\$36,732	\$36,732	\$34,744
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Commercial Crime Policy	\$175	\$210	\$210	\$210	\$105
Property Insurance	\$7,256	\$7,836	\$8,321	\$8,321	\$8,322
Public Official Bonds	\$7,547	\$7,615	\$0	\$0	\$0
Tax Refunds/Uncollectible	\$0	\$0	\$3,876	\$3,876	\$0
Municipal Code	\$4,016	\$2,658	\$2,658	\$2,658	\$0
<b>Total General Fund:</b>	<b>\$823,149</b>	<b>\$801,553</b>	<b>\$799,083</b>	<b>\$735,148</b>	<b>\$804,390</b>

# 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.

## 2024 Goals

### Community Relations and Safety Programs

- Reimagine myBlue Police Officer Sector Program, enhancing community and personal connections.
- Reimagine and streamline the property maintenance process, enhancing problem identification and aiming for a 50% reduction in resolution time.
- Implement Directed Patrol Program to enhance vehicular, bicycle, and pedestrian safety throughout the Village.
- Conduct one myBlue community event per police work shift, focusing on quantitative and qualitative community engagement.

### Equipment and Facilities

- Replace AEDs, TASERs, In-Squad Cameras and Technology, and one Police Department squad with a hybrid squad vehicle.
- Update the Police Department facility by replacing flooring, paint, and workstations, all of which are 25 years old.

### Community Engagement and Education

- Hold bi-annual community-led problem-solving meetings.
- Research interest from public and surrounding departments in Department Cadet Program.
- Launch a Police Citizens Academy Program to educate and involve 15 community members in Fall 2024.

### Policy and Technology

- Review and update Department operating policies.
- Update Department website.
- Conduct monthly officer and quarterly shift meetings.
- Proactively secure a total of \$50,000 in additional revenue sources, operational savings, collaborations, grants, or similar financial opportunities by December 31, 2024.

### Collaboration and Community Services

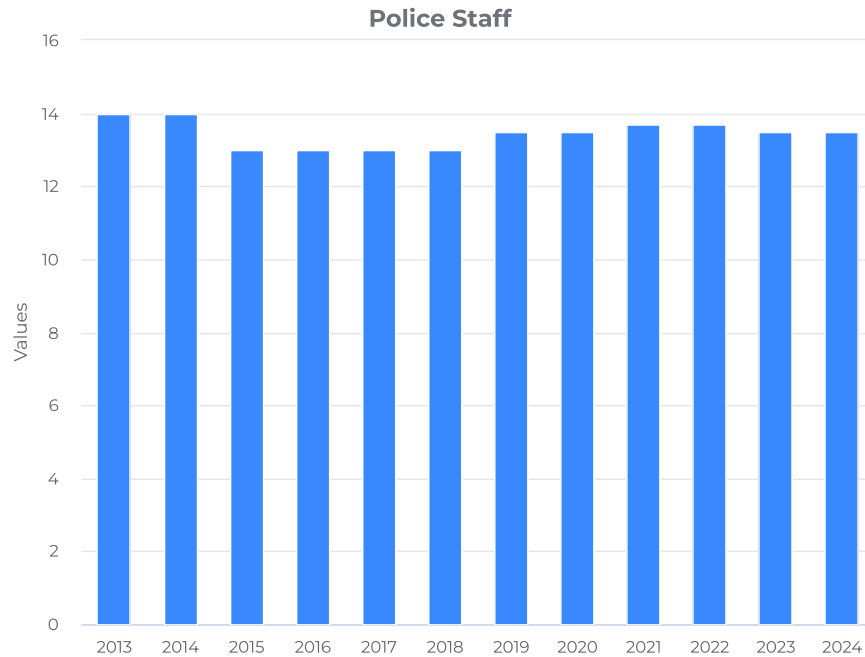
- Collaborate with North Shore Fire/Rescue and North Shore Health, Bayside Communications Center, and North Shore Police Departments to assist with social service and mental health related calls.

### Training and Program Enhancement

- Enhance and expand the Village-wide Ride-Along/Sit-Along Programs to provide a more informative and immersive experience for participants.
- Maintain accreditation requirements for the Police Department, ensuring compliance with accreditation standards.

## Staffing

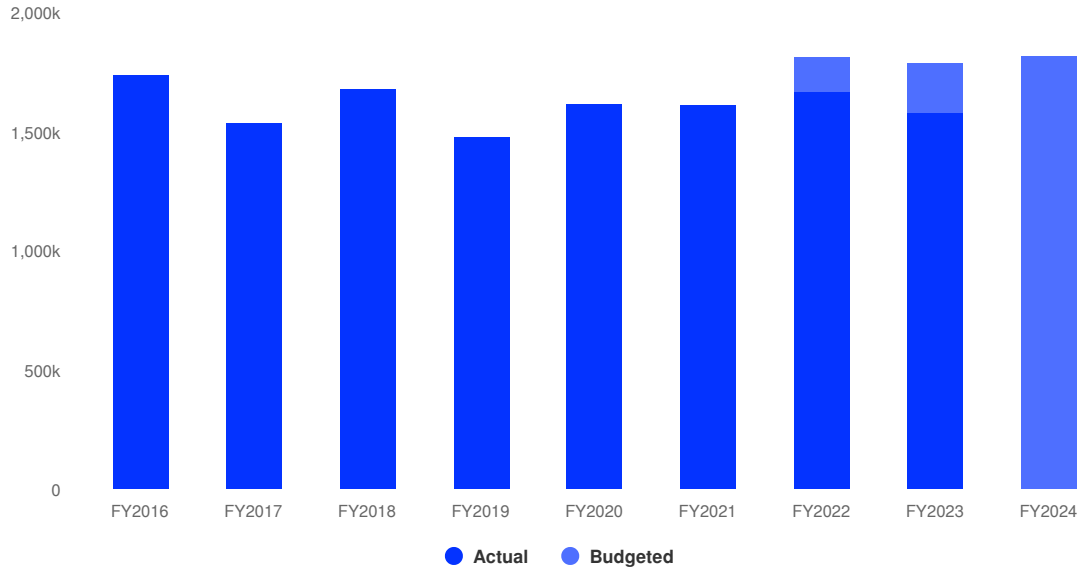
The 2024 budget aligns existing resources to help mitigate the current economic conditions to align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2024, within the Police Department, there are no proposed staffing changes. The Administrative Assistant schedule was modified in 2023 from .6 to .4 FTE.



## Expenditures Summary

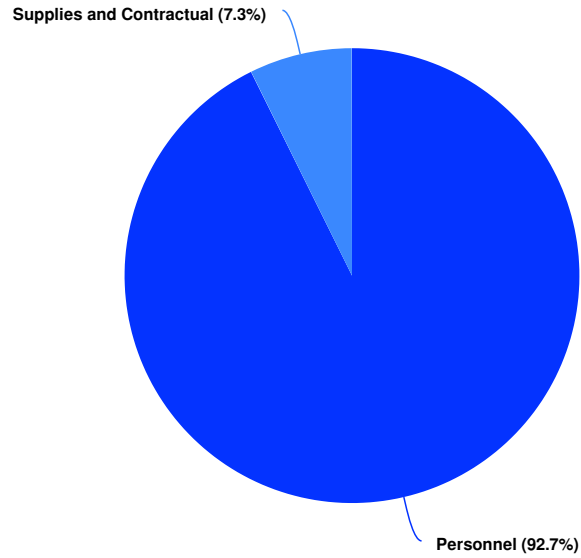
**\$1,819,561**    **\$35,035**  
(1.96% vs. prior year)

### Police Proposed and Historical Budget vs. Actual

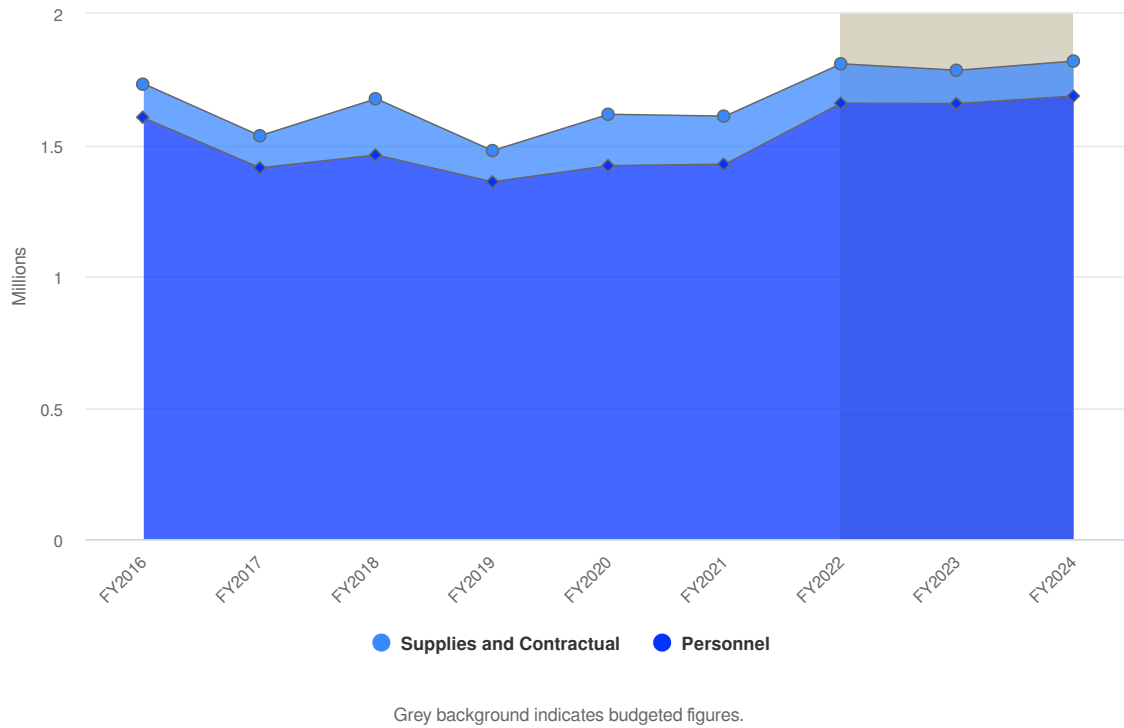


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages	\$1,055,431	\$1,129,242	\$1,116,742	\$1,022,280	\$1,168,695
Overtime	\$67,670	\$28,000	\$40,500	\$38,725	\$28,980
Grant Overtime	\$208	\$26,000	\$26,000	\$7,100	\$14,000
Holiday Pay	\$36,706	\$37,340	\$37,340	\$36,275	\$40,128
Health Insurance Buyout	\$19,650	\$12,600	\$12,600	\$18,900	\$18,900
Shift Commander Pay-Bump	\$6,130	\$4,500	\$4,500	\$3,600	\$4,500
Dental Insurance Buyout	\$38	\$0	\$0	\$0	\$0
Longevity	\$0	\$0	\$0	\$0	\$1,046
Wisconsin Retirement System	\$128,289	\$157,315	\$157,315	\$132,662	\$164,433
Social Security	\$88,695	\$93,740	\$93,740	\$86,206	\$97,633
Life Insurance	\$859	\$1,111	\$1,144	\$1,144	\$1,169
Health Insurance	\$90,576	\$163,527	\$157,227	\$111,299	\$144,625
Dental Insurance	\$2,245	\$4,263	\$4,230	\$2,219	\$2,312
Recruitment	\$5,205	\$0	\$750	\$671	\$0
<b>Total Personnel:</b>	<b>\$1,501,702</b>	<b>\$1,657,638</b>	<b>\$1,652,088</b>	<b>\$1,461,081</b>	<b>\$1,686,421</b>
<b>Supplies and Contractual</b>					
House of Correction Fees	\$0	\$300	\$300	\$0	\$300



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Contractual Services	\$31,896	\$30,274	\$30,274	\$30,274	\$40,306
Prosecutorial Services	\$25,131	\$24,723	\$29,236	\$29,236	\$24,847
Legal Counsel-Personnel	\$19,110	\$1,000	\$1,000	\$0	\$1,000
MADACC	\$1,784	\$1,633	\$1,633	\$1,633	\$948
Telecommunications	\$7,196	\$7,483	\$8,483	\$8,293	\$6,789
Computer Support	\$380	\$5,000	\$3,510	\$0	\$5,000
Materials & Supplies	\$4,202	\$7,500	\$7,500	\$7,500	\$8,500
Fleet Maintenance	\$5,631	\$7,000	\$7,000	\$7,000	\$7,000
Office Supplies	\$5	\$1,000	\$250	\$0	\$0
Postage	\$689	\$800	\$800	\$350	\$800
Dues & Subscriptions	\$934	\$1,100	\$1,100	\$1,100	\$1,150
Training, Safety & Certifications	\$4,085	\$6,500	\$6,500	\$6,500	\$5,700
Ammunition	\$3,600	\$4,000	\$4,000	\$4,000	\$4,500
Uniform Supplies	\$10,044	\$7,475	\$7,475	\$7,475	\$7,800
Fuel Maintenance	\$21,101	\$21,000	\$21,000	\$17,200	\$18,500
Employee Recognition	\$0	\$100	\$100	\$100	\$0
GASB-OPEB	\$30,664	\$0	\$0	\$0	\$0
<b>Total Supplies and Contractual:</b>	<b>\$166,453</b>	<b>\$126,888</b>	<b>\$130,161</b>	<b>\$120,661</b>	<b>\$133,140</b>
<b>Total Expense Objects:</b>	<b>\$1,668,154</b>	<b>\$1,784,526</b>	<b>\$1,782,249</b>	<b>\$1,581,742</b>	<b>\$1,819,561</b>

# Public Works Department



Shane Albers  
Operations Superintendent

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

## 2024 Goals

### Forestry

- Complete Village right-of-way tree trimming project in southern half by March 31, 2024.
- Apply for and receive urban forestry grant for tree inventory update.
- Reconstruct North Shore East subdivision entry beds and Port Washington Road landscaping.
- Reestablish "Welcome to Bayside" signage at County Line Road.
- Expand Adopt-A-Tree Program by 10% to increase tree diversity.

### Streets

- Implement 2024 road and stormwater project.
- Install crosswalks through State TAP grant and seek State reimbursement.
- Collaborate with DOT on I-43 and State Highway 32 reconstruction.
- Restripe State Highway 32, Village parking lots, and stop lines.
- Crack fill streets paved within the last five years.

### Winter Operations

- Achieve 10% reduction in salt purchasing for 2024-25 season through brine usage.
- Acquire brine storage tank and pretreatment application device.

### Engagement

- Improve collaboration between Village Hall and Public Works on capital projects.
- Conduct on myCrew event in 2024.
- Launch and promote Village Resident Sustainability Passport program.
- Enhance Village GIS systems.

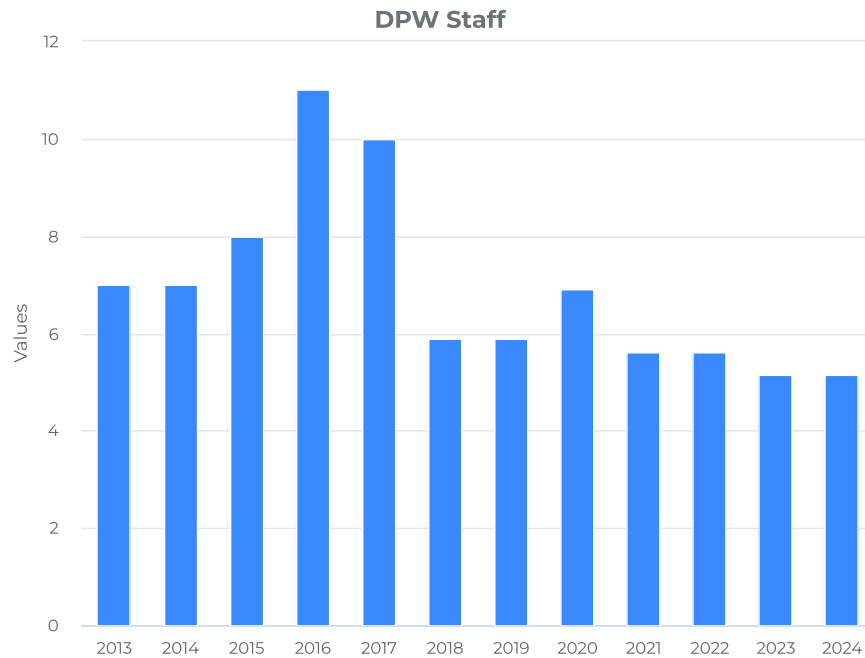
### Administration

- Continue training and integration of newly hired DPW employees.
- Update Public Works operational manuals.
- Secure \$150,000 in additional revenue or savings by December 31, 2024.
- Specify, bid, and acquire replacement one-ton vehicle and patrol vehicle.

## Staffing

The 2024 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, there are no proposed staffing changes.

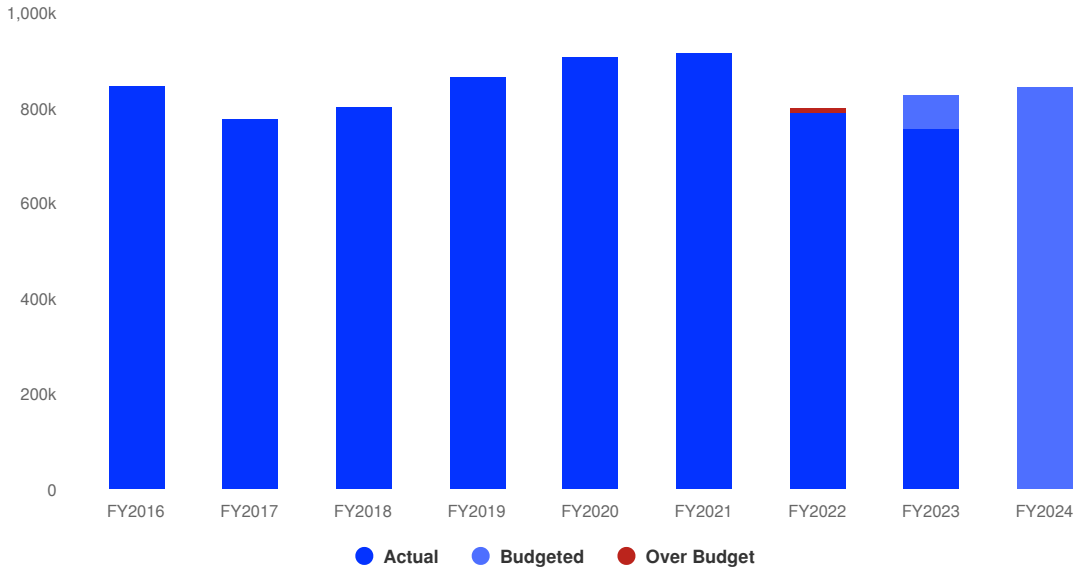


## Expenditures Summary

The overall Public Works budget increases by 1.92% in 2024. The 2024 budget reflects step increases for newly hired DPW employees, increased tipping fees, winter operations, and equipment rental for tree trimming 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.

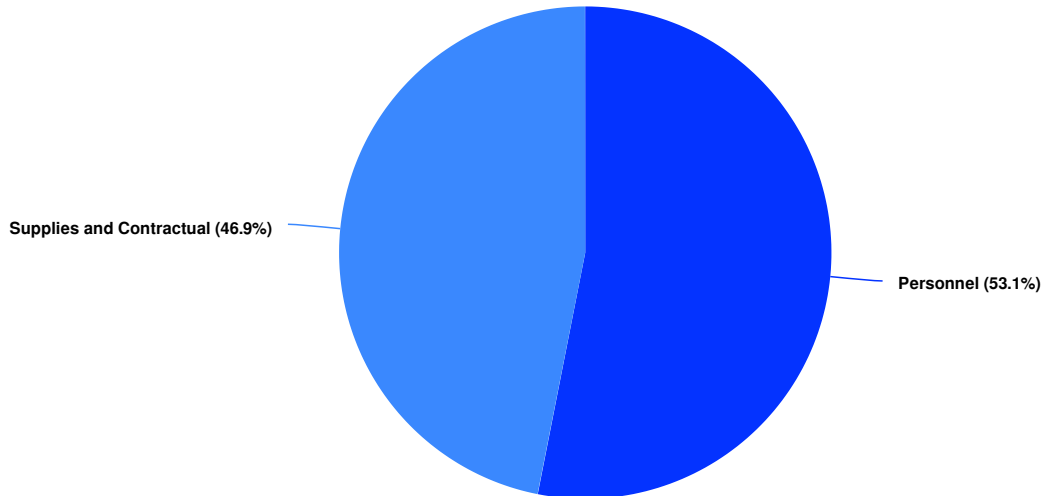
**\$841,351** **\$15,852**  
(1.92% vs. prior year)

### DPW Proposed and Historical Budget vs. Actual

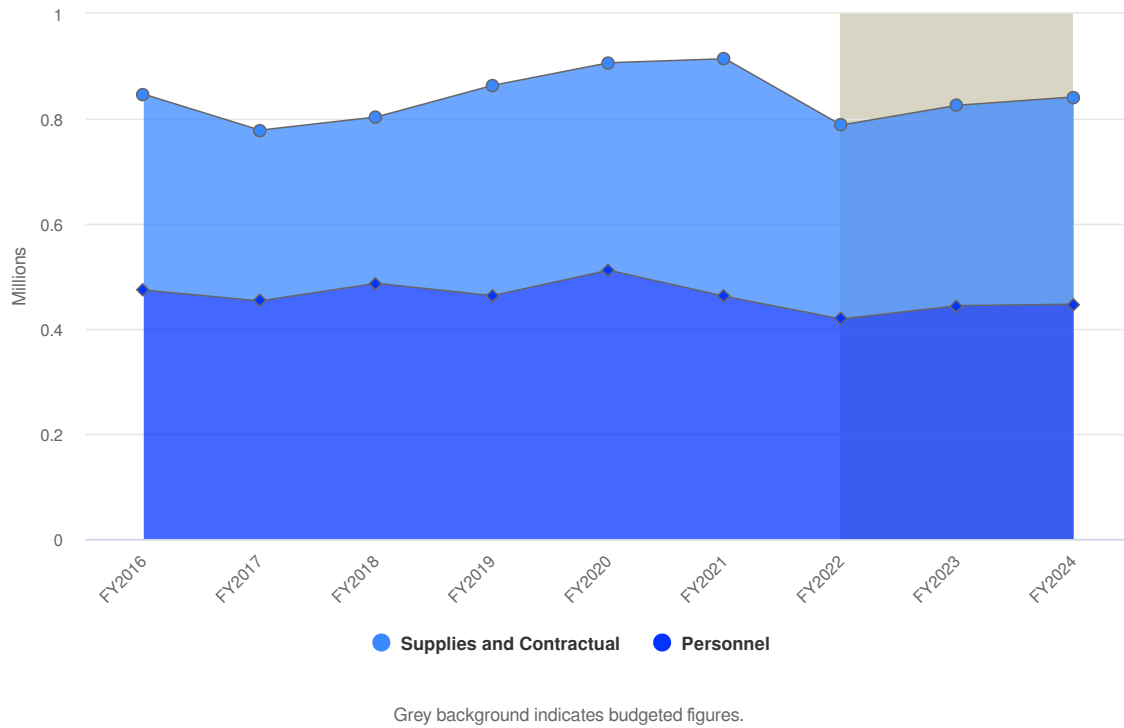


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages	\$286,300	\$305,444	\$305,444	\$262,205	\$295,381
Overtime	\$3,109	\$4,050	\$5,100	\$5,100	\$4,200
Wages PT	\$0	\$14,400	\$14,400	\$12,900	\$27,000
Health Insurance Buyout	\$506	\$1,300	\$3,000	\$3,000	\$8,610
Dental Insurance Buyout	\$0	\$118	\$317	\$317	\$286
Longevity	\$0	\$0	\$0	\$0	\$636
Wisconsin Retirement System	\$16,422	\$19,649	\$19,649	\$19,054	\$20,715
Social Security	\$20,087	\$24,537	\$24,537	\$21,689	\$25,713
Life Insurance	\$789	\$495	\$495	\$403	\$511
Health Insurance	\$74,419	\$72,437	\$69,488	\$57,544	\$62,330
Dental Insurance	\$1,449	\$1,641	\$1,641	\$1,157	\$1,155
Recruitment	\$249	\$0	\$535	\$535	\$250
<b>Total Personnel:</b>	<b>\$403,330</b>	<b>\$444,071</b>	<b>\$444,606</b>	<b>\$383,904</b>	<b>\$446,787</b>
<b>Supplies and Contractual</b>					
Facility Maintenance & Supplies	\$24,929	\$23,311	\$22,061	\$18,000	\$31,488
Cleaning & Janitorial Services	\$9,726	\$11,640	\$11,640	\$11,640	\$9,963
HVAC Maintenance	\$2,000	\$5,627	\$5,627	\$5,627	\$4,611

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Contractual Services	\$40,390	\$40,847	\$40,847	\$40,847	\$42,270
Engineering	\$19,220	\$11,600	\$26,010	\$26,010	\$11,600
Utilities	\$43,131	\$43,640	\$43,640	\$42,000	\$44,158
Telecommunications	\$1,159	\$768	\$768	\$760	\$1,180
Materials & Supplies	\$8,932	\$7,250	\$7,250	\$7,000	\$7,450
Fleet Maintenance	\$24,123	\$40,000	\$40,000	\$38,000	\$40,000
Tools	\$1,629	\$2,000	\$2,000	\$2,000	\$2,000
Office Supplies	\$22	\$150	\$150	\$150	\$0
Dues & Subscriptions	\$238	\$522	\$522	\$522	\$650
Training, Safety & Certifications	\$1,571	\$1,950	\$1,950	\$1,000	\$2,800
Uniform Supplies	\$2,675	\$1,900	\$2,200	\$2,200	\$2,175
Winter Operations	\$39,310	\$40,033	\$39,498	\$35,000	\$40,874
Fuel Maintenance	\$39,795	\$36,000	\$36,000	\$30,000	\$33,000
Equipment Replacement	\$0	\$500	\$500	\$459	\$500
Equipment Rental	\$5,935	\$7,450	\$8,700	\$8,700	\$5,000
Tipping Fees	\$63,947	\$75,000	\$75,000	\$70,000	\$80,000
Yard Waste Tub Grinding	\$11,620	\$11,000	\$11,000	\$11,000	\$12,785
Employee Relations	\$541	\$100	\$100	\$0	\$0
Street Maintenance	\$636	\$9,890	\$9,890	\$9,890	\$7,810
Signage & Traffic Safety	\$2,150	\$3,500	\$3,500	\$3,500	\$5,750
Forestry & Landscaping	\$0	\$6,750	\$9,106	\$6,750	\$8,500
Tree Disease Mitigation	\$50,228	\$0	\$0	\$0	\$0
<b>Total Supplies and Contractual:</b>	<b>\$393,904</b>	<b>\$381,428</b>	<b>\$397,959</b>	<b>\$371,055</b>	<b>\$394,564</b>
<b>Total Expense Objects:</b>	<b>\$797,234</b>	<b>\$825,499</b>	<b>\$842,565</b>	<b>\$754,959</b>	<b>\$841,351</b>

# Building Inspections



Leah Hofer  
Assistant Village Manager

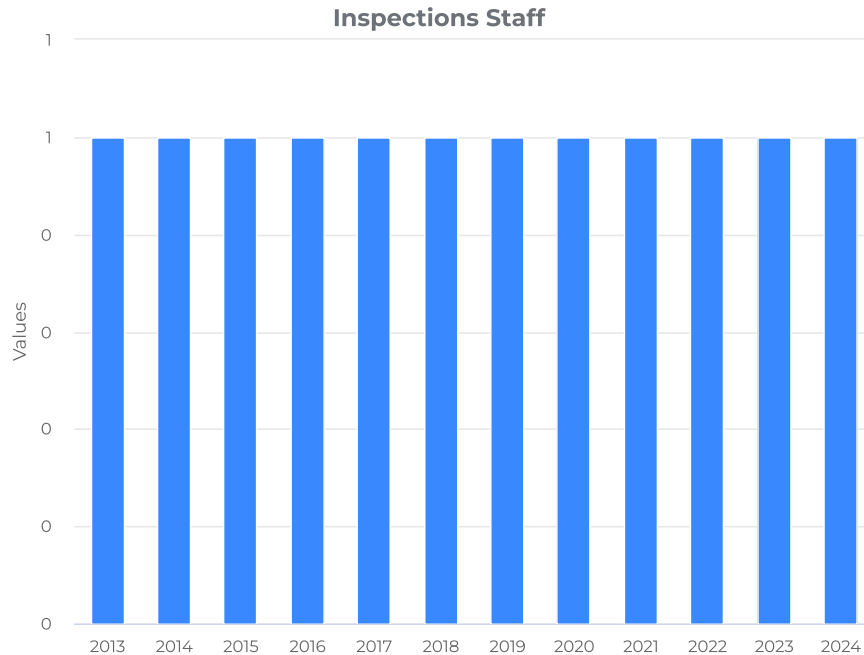
Mission: To safeguard life and property by the administration, regulation, and enforcement of local, state, and national codes as they relate to the public and private building design and construction activities.

## 2024 Goals

- Implement a new Building Services Department service request system for the public, which will include online submission of service requests and the integration of a payment system.
- Ensure 98% of permits are completed within two years of issuance.
- Address outstanding permits.

## 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.

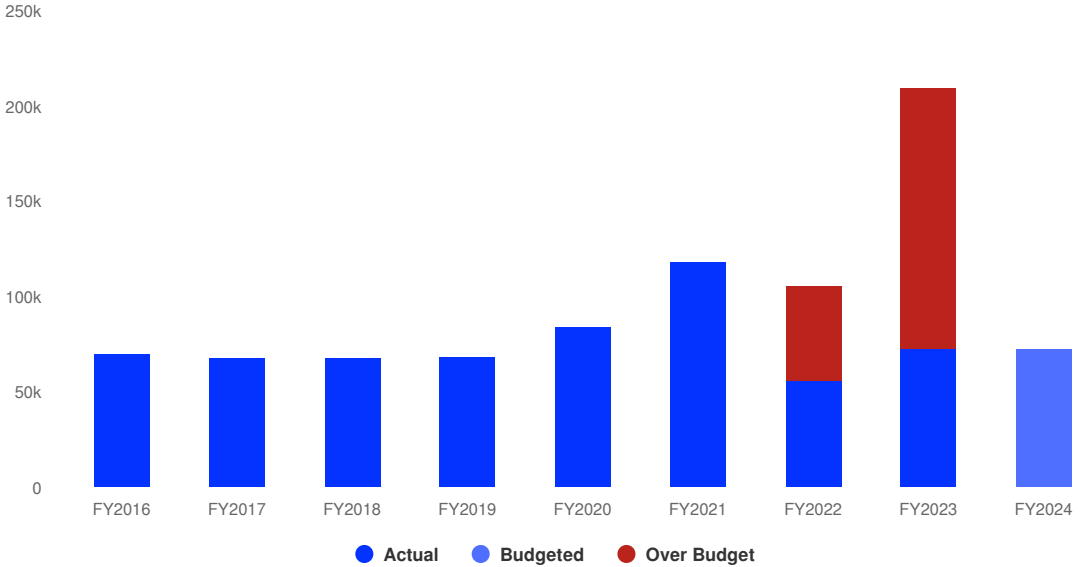


## Expenditures Summary

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.

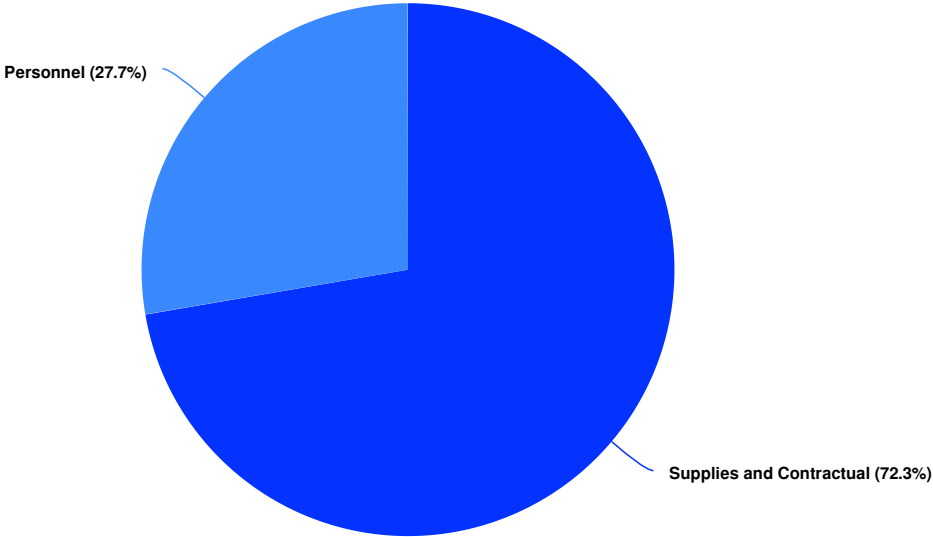
**\$72,250** **\$0**  
(0.00% vs. prior year)

**Building Inspections Proposed and Historical Budget vs. Actual**



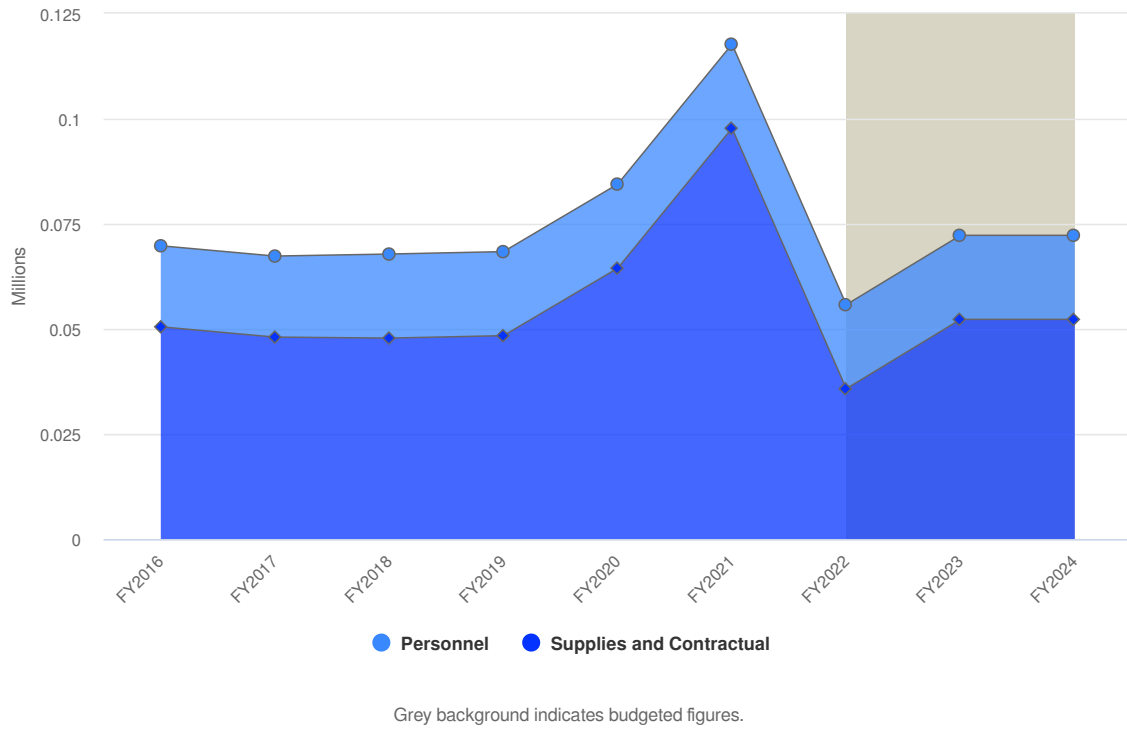
**Expenditures by Expense Type**

**Budgeted Expenditures by Expense Type**





### Budgeted and Historical Expenditures by Expense Type



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
<b>Total Personnel:</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$20,000</b>
<b>Supplies and Contractual</b>					
Building Permits	\$85,030	\$52,250	\$189,042	\$189,042	\$52,250
<b>Total Supplies and Contractual:</b>	<b>\$85,030</b>	<b>\$52,250</b>	<b>\$189,042</b>	<b>\$189,042</b>	<b>\$52,250</b>
<b>Total Expense Objects:</b>	<b>\$105,030</b>	<b>\$72,250</b>	<b>\$209,042</b>	<b>\$209,042</b>	<b>\$72,250</b>

# Municipal Court

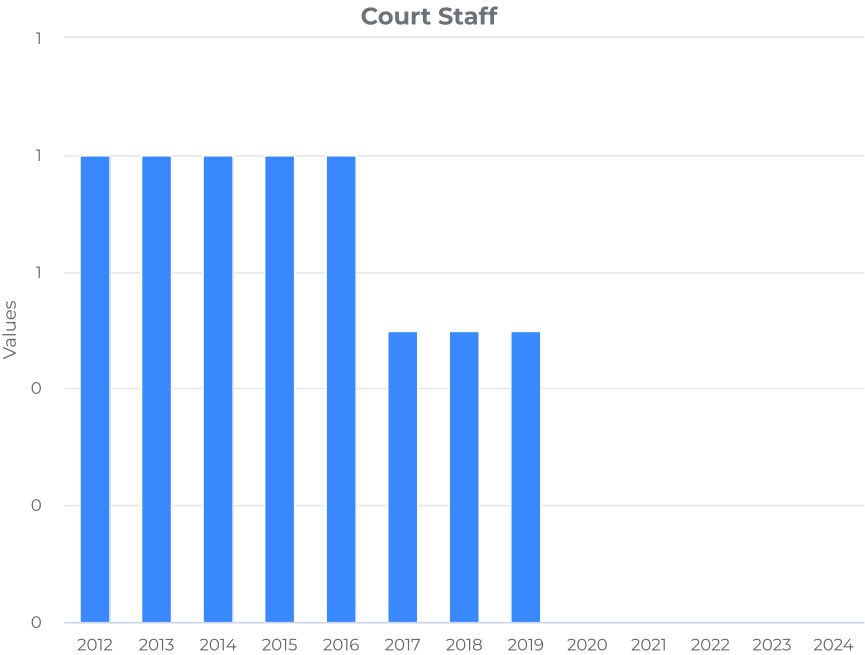


North Shore Municipal Court  
Mary Bersch, City of Glendale

Mission: To uphold the judicial branch of the Village.

## Staffing

The 2024 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.

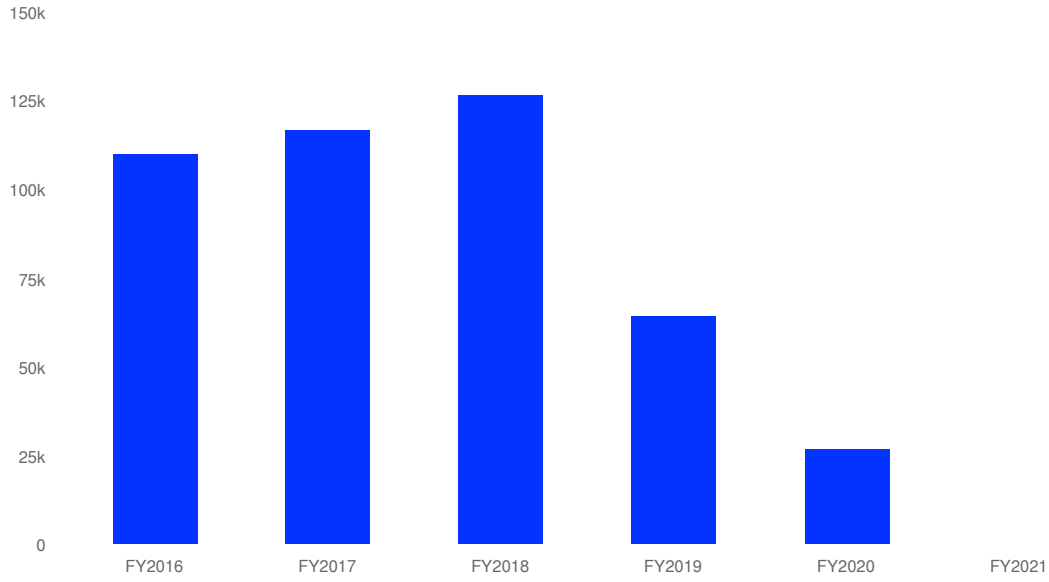


## Expenditures Summary

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.

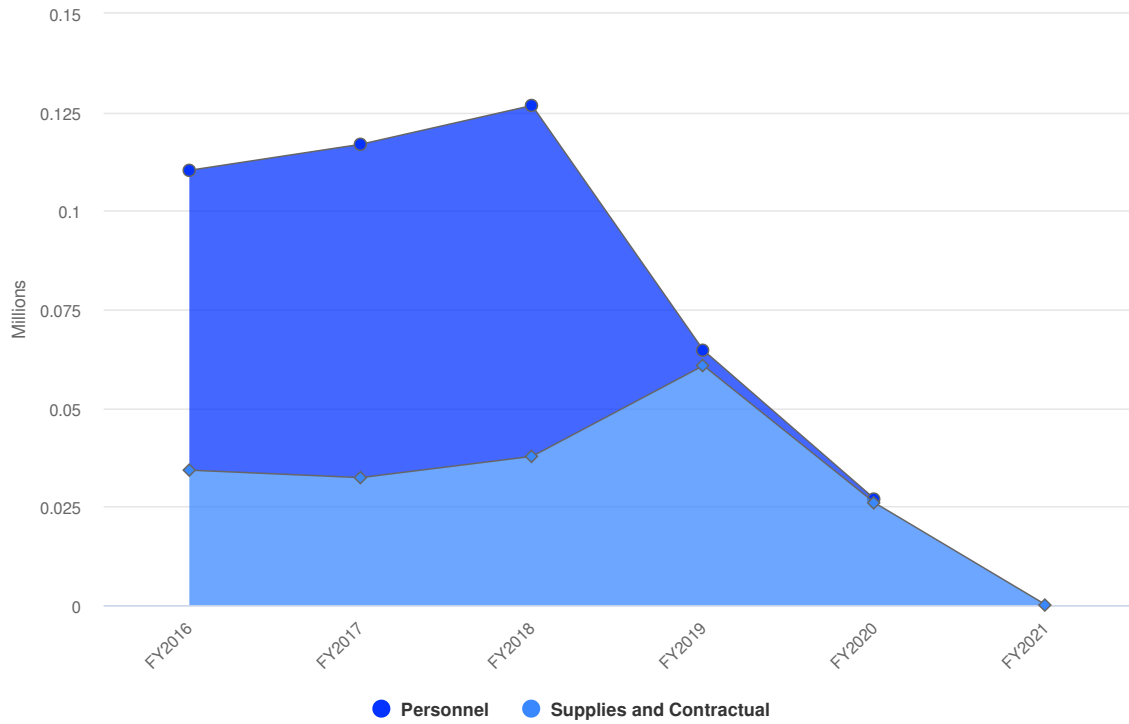
**\$0** **\$0**  
(% vs. prior year)

### Court Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



# North Shore Fire/Rescue



Robert Whitaker  
Fire Chief

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

## 2024 Goals

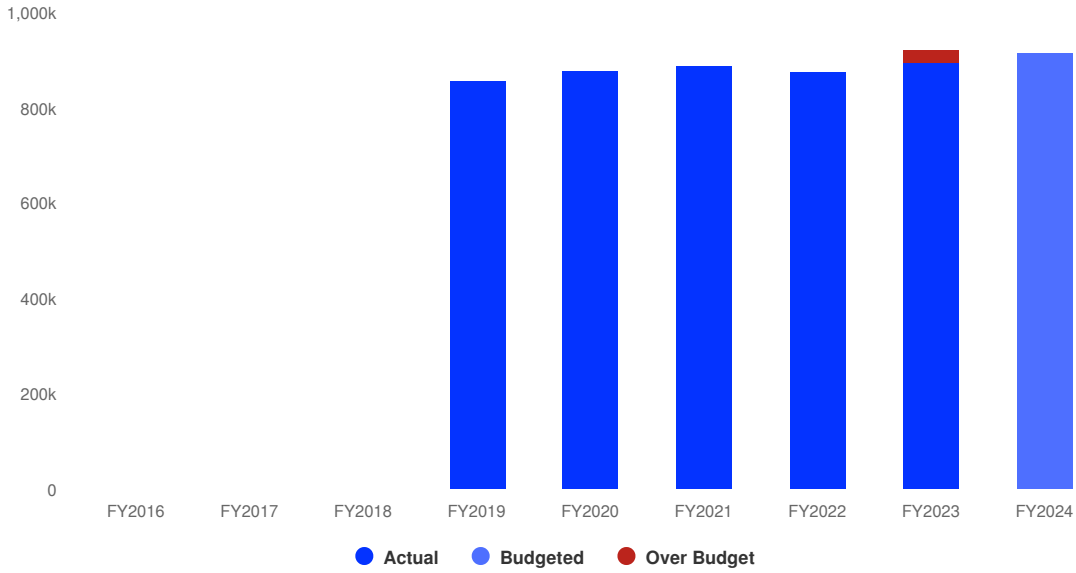
- Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
- Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities 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/Rescue, 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 2024 operating costs. NSFR cost increases are exempt from State imposed Levy Limits under State Law.

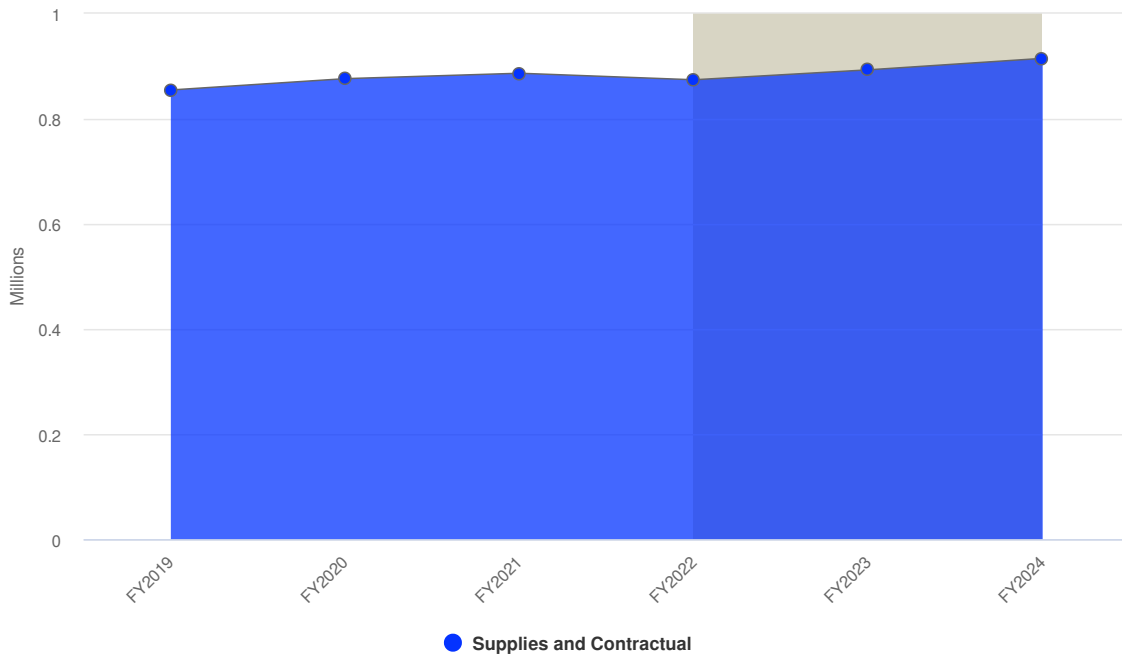
**\$915,088**    **\$21,863**  
(2.45% vs. prior year)

### North Shore Fire/Rescue Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Supplies and Contractual</b>					
Fire & Rescue - North Shore	\$874,313	\$893,225	\$893,225	\$893,225	\$887,638
Fire Insurance Dues	\$0	\$0	\$0	\$27,450	\$27,450
<b>Total Supplies and Contractual:</b>	<b>\$874,313</b>	<b>\$893,225</b>	<b>\$893,225</b>	<b>\$920,675</b>	<b>\$915,088</b>
<b>Total Expense Objects:</b>	<b>\$874,313</b>	<b>\$893,225</b>	<b>\$893,225</b>	<b>\$920,675</b>	<b>\$915,088</b>

# North Shore Library

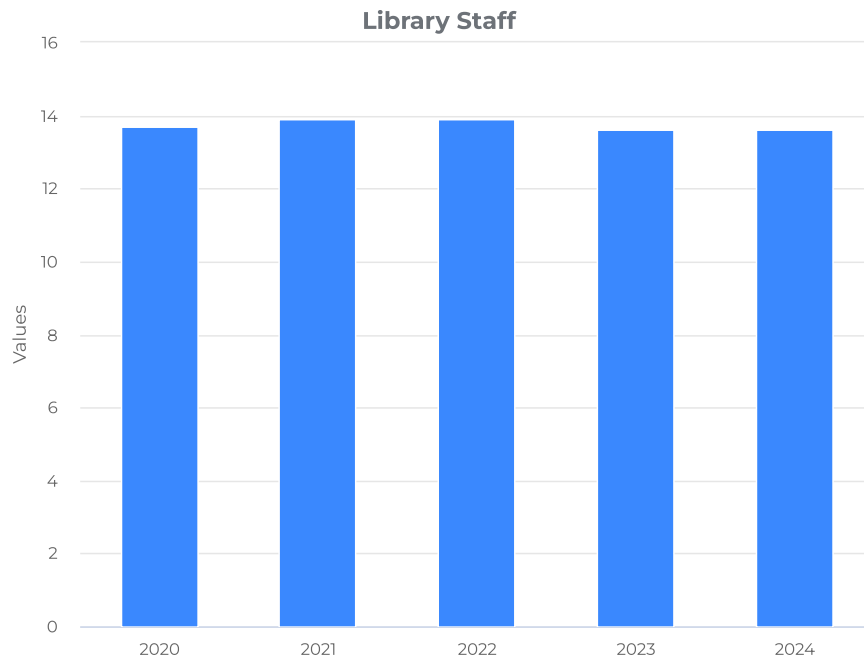


Rhonda Gould  
Director

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.

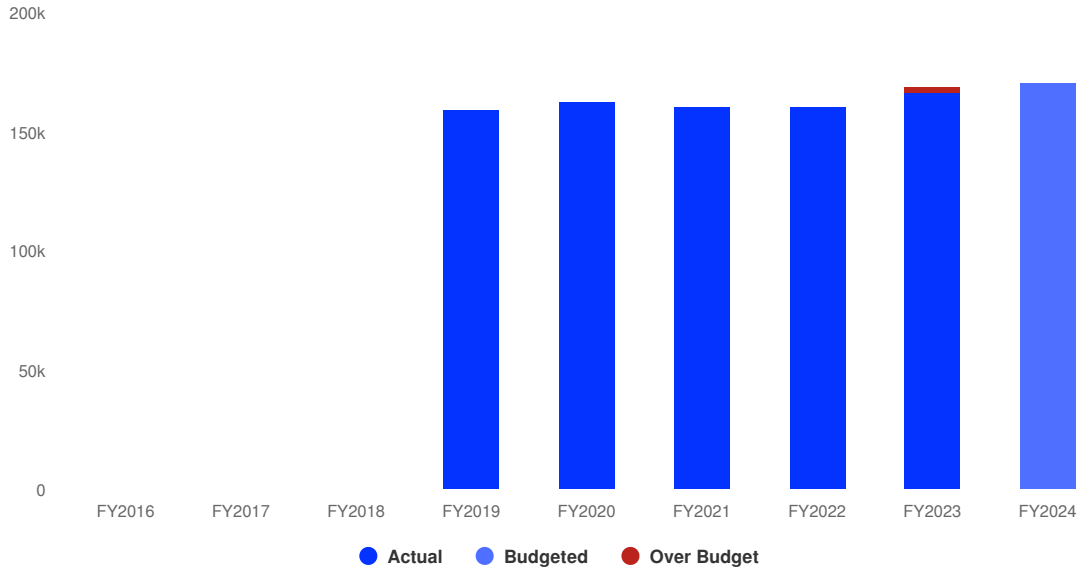


## Expenditures Summary

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 following represents the 2024 operating costs.

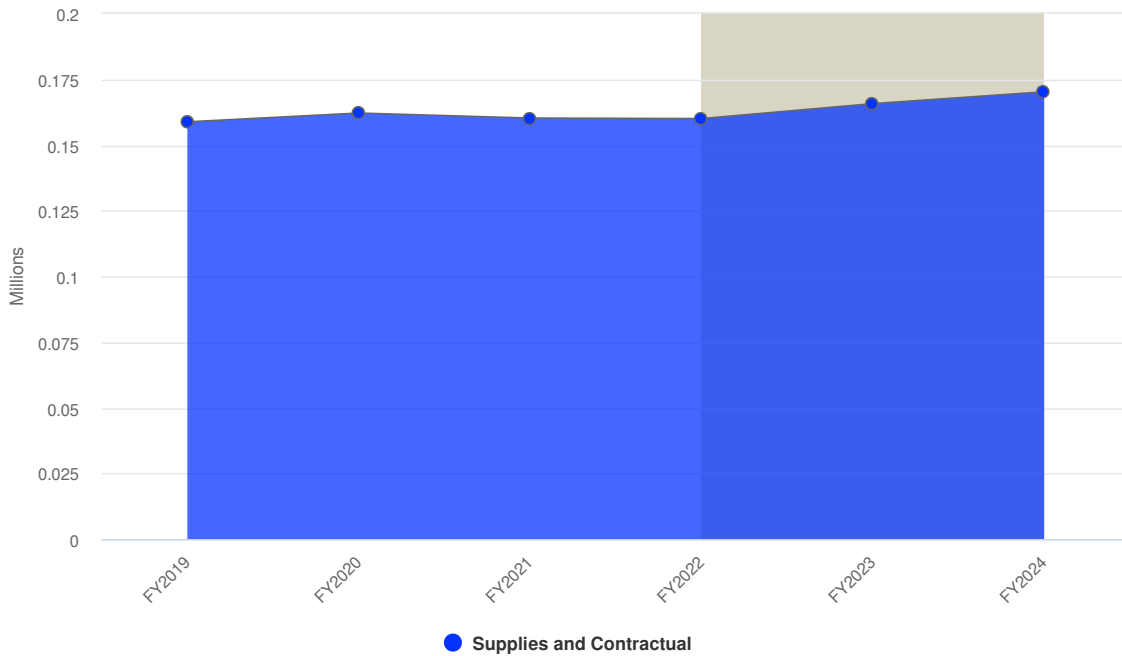
**\$170,279** \$4,506  
(2.72% vs. prior year)

### 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	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Expense Objects					



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Supplies and Contractual</b>					
Library-North Shore	\$160,077	\$165,773	\$168,243	\$168,243	\$170,279
<b>Total Supplies and Contractual:</b>	<b>\$160,077</b>	<b>\$165,773</b>	<b>\$168,243</b>	<b>\$168,243</b>	<b>\$170,279</b>
<b>Total Expense Objects:</b>	<b>\$160,077</b>	<b>\$165,773</b>	<b>\$168,243</b>	<b>\$168,243</b>	<b>\$170,279</b>

# Parks



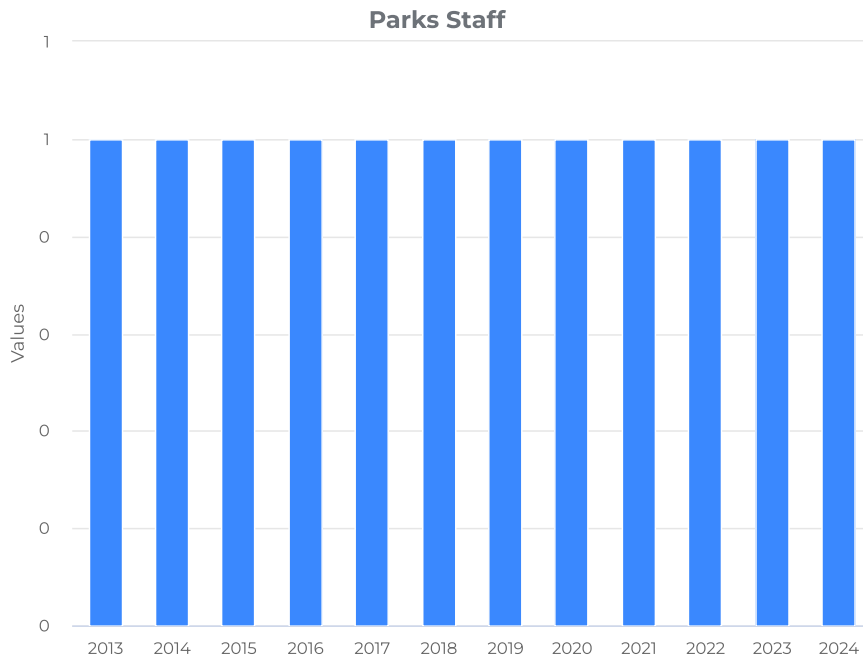
Shane Albers  
Operations Superintendent

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

## 2024 Goals

- Enhance Ellsworth Park recreational opportunities.
- Repair Ellsworth Park Tennis Courts.
- Administer LX Club Senior Coordinator.
- Execute Community Events.

## Staffing



## Expenditures Summary

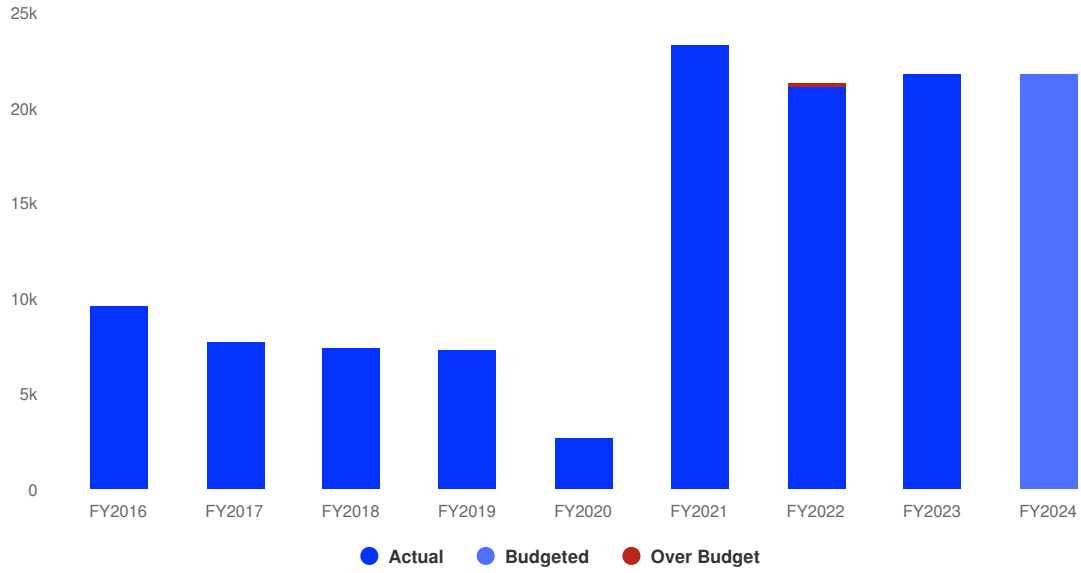
The Parks budget includes monies to fund the part-time LX Senior Center coordinator, various community events throughout the year, as well as maintenance of Ellsworth Park.

**\$21,798**

**\$50**

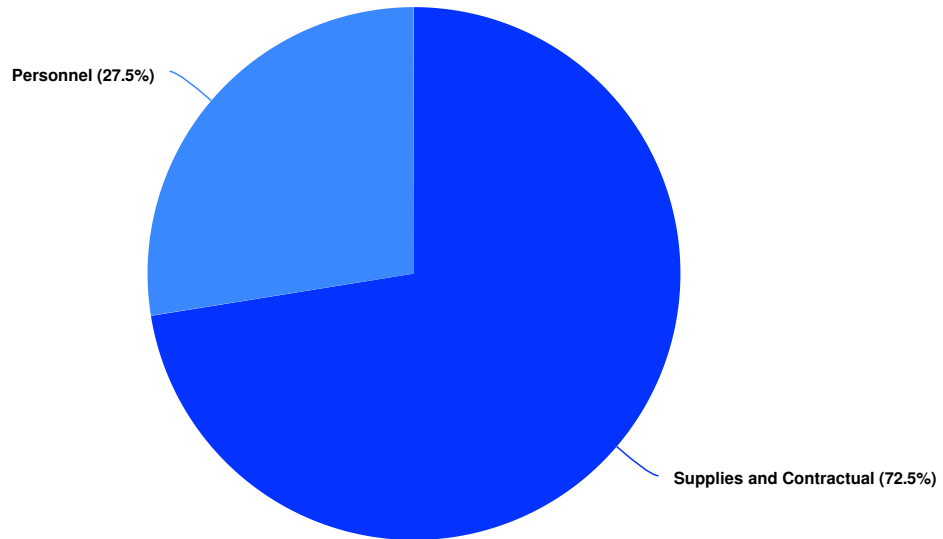
(0.23% vs. prior year)

### Parks Proposed and Historical Budget vs. Actual

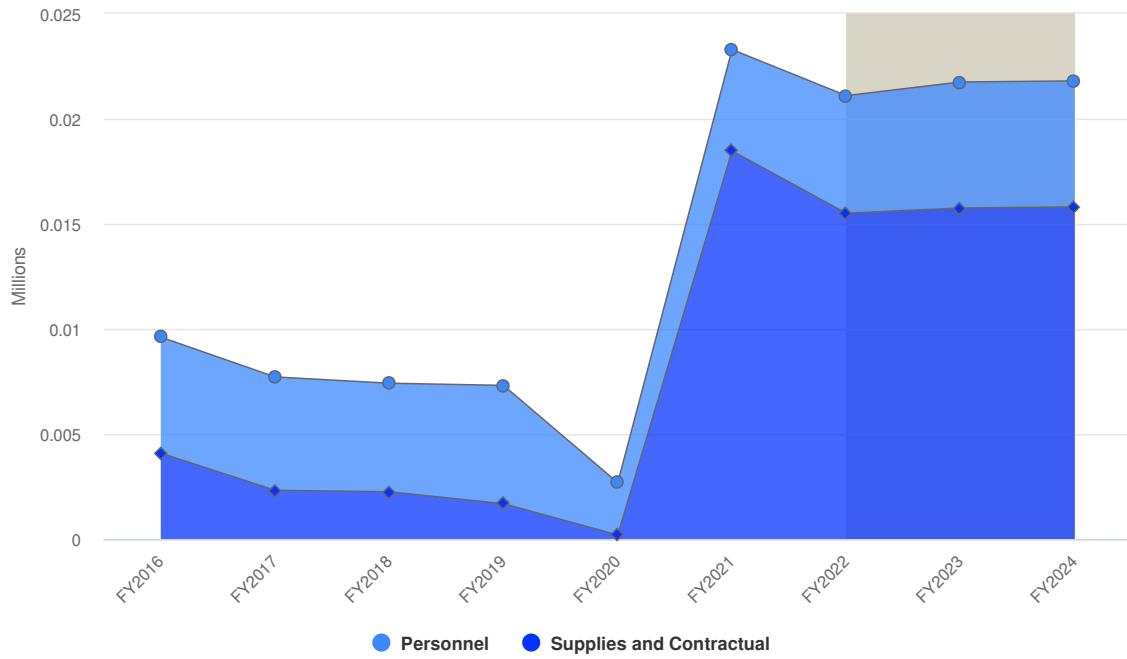


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages - FT	\$5,504	\$5,600	\$5,600	\$5,600	\$5,600
Social Security	\$421	\$398	\$398	\$398	\$398
<b>Total Personnel:</b>	<b>\$5,925</b>	<b>\$5,998</b>	<b>\$5,998</b>	<b>\$5,998</b>	<b>\$5,998</b>
<b>Supplies and Contractual</b>					
Materials & Supplies	\$122	\$750	\$750	\$750	\$800
Community Events	\$15,228	\$15,000	\$15,000	\$15,000	\$15,000
<b>Total Supplies and Contractual:</b>	<b>\$15,350</b>	<b>\$15,750</b>	<b>\$15,750</b>	<b>\$15,750</b>	<b>\$15,800</b>
<b>Total Expense Objects:</b>	<b>\$21,275</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,748</b>	<b>\$21,798</b>

# 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.

## 2024 Goals

### Internal

- Participate in the Employee Recognition/Morale Committee.
- Create Department Leadership and Succession Plans.
- Conduct comprehensive leadership training for the supervisory team.
- Monitor industry trends and job market demands for talent attraction and retention.
- Establish personalized career development plans and skill development opportunities.

### Financial and Technology

- Proactively secure \$50,000 in additional revenue sources, operational savings, collaborations, grants, or financial opportunities.
- Submit the annual grant as the Primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders.
- Implement technology capital infrastructure projects for NextGen911, efficiency, and cyber security.
- Address enhanced cyber security standards for liability insurances and GASB technology lease compliance.

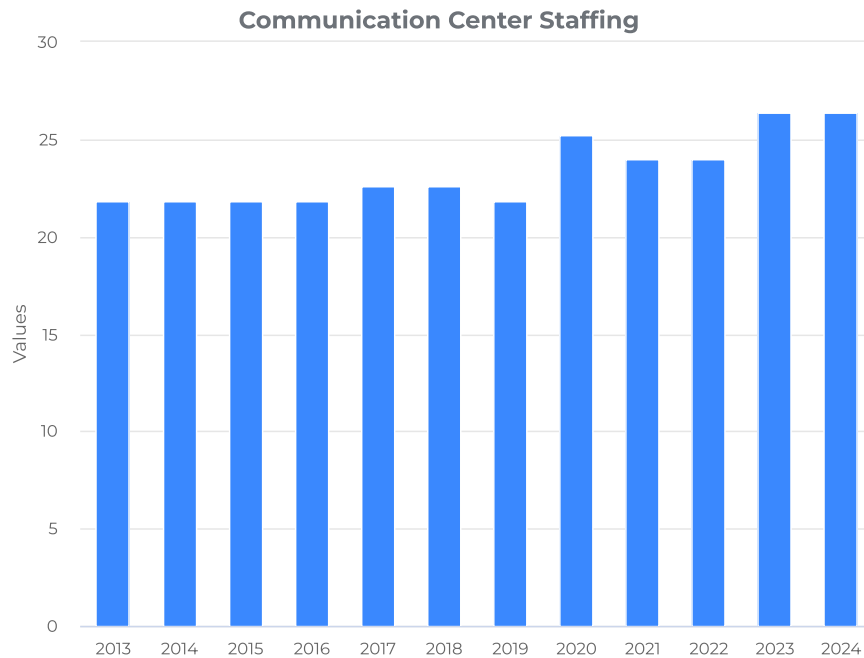
### Collaboration

- Collaborate with agencies to establish a Case Management Worker position for social services and mental health.
- Expand joint IT and dispatching services for North Shore communities, including potential new partners.
- Explore alternative and redundant energy sources for BCC.
- Formalize Greenfield off-site evacuation backup plan and practice with staff.
- Maintain accreditation requirements with no major non-compliance findings.
- Implement NextGen911 services, including upgraded call routing and Text-to-911 capabilities.

## Staffing

The 2024 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) and Information Technology, there are no proposed staffing changes. The Bayside Communications Center is actively engaged in conversations to add an additional member community, which would change staffing in both BCC and IT. If this proceeds, additional budgetary considerations would be proposed.

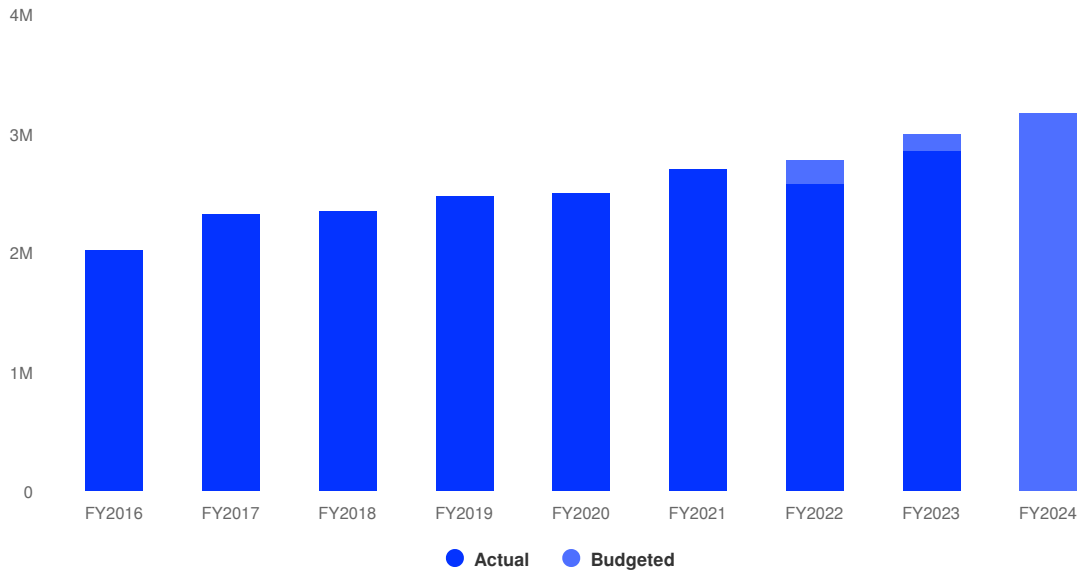


## Expenditures Summary

The Public Safety Communications budget changes are related to market adjustments for dispatch staff and step increases for newly hired employees. Additional revenues offset information technology expenses and shared technological infrastructure.

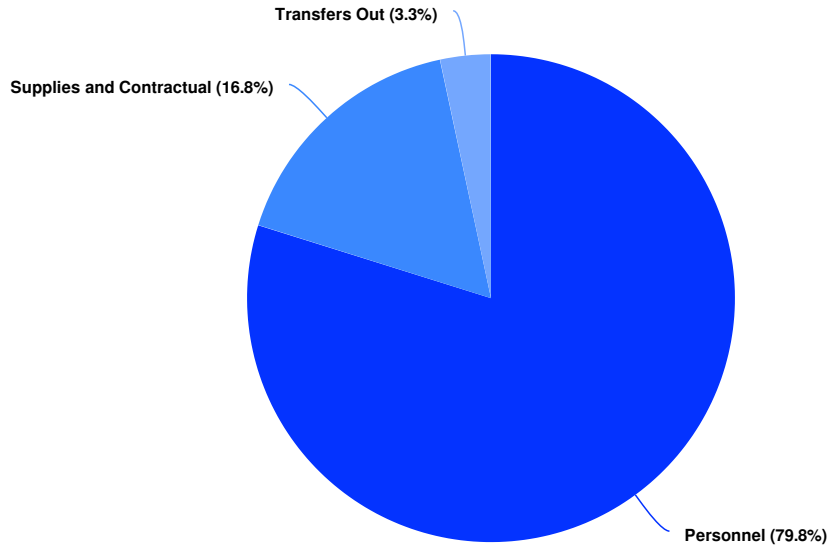
**\$3,164,533** **\$167,246**  
(5.58% vs. prior year)

### Public Safety Communications Proposed and Historical Budget vs. Actual

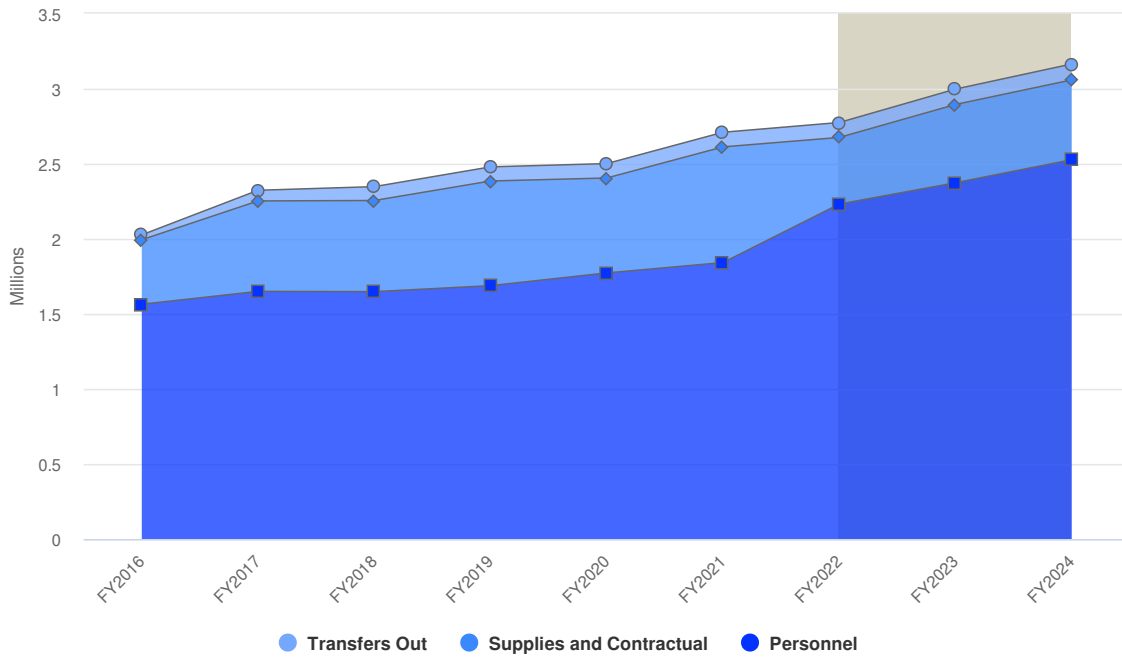


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
<b>Expense Objects</b>					
<b>Personnel</b>					
Wages	\$1,465,475	\$1,671,481	\$1,585,281	\$1,496,327	\$1,773,538
Overtime	\$59,637	\$40,800	\$127,000	\$127,000	\$35,000
Holiday Pay	\$49,590	\$31,541	\$31,541	\$30,464	\$36,928
Health Insurance Buyout	\$5,631	\$4,500	\$4,785	\$4,785	\$16,800
Dental Insurance Buyout	\$287	\$381	\$524	\$524	\$544
Longevity	\$0	\$0	\$0	\$0	\$3,110
Wisconsin Retirement System	\$102,395	\$113,660	\$113,660	\$112,458	\$127,552
Social Security	\$114,216	\$127,868	\$127,868	\$126,921	\$142,701
Life Insurance	\$2,401	\$2,735	\$2,735	\$2,301	\$2,808
Health Insurance	\$294,714	\$368,745	\$367,644	\$319,128	\$377,691
Dental Insurance	\$5,996	\$9,099	\$8,953	\$8,835	\$7,628
Recruitment	\$2,731	\$2,500	\$3,500	\$3,500	\$2,500
<b>Total Personnel:</b>	<b>\$2,103,074</b>	<b>\$2,373,310</b>	<b>\$2,373,491</b>	<b>\$2,232,243</b>	<b>\$2,526,800</b>
<b>Supplies and Contractual</b>					
Facility Maintenance & Supplies	\$16,777	\$29,133	\$29,133	\$29,133	\$13,817
Cleaning & Janitorial Services	\$11,641	\$11,659	\$11,659	\$11,659	\$12,688
Contractual Services	\$31,862	\$9,819	\$9,819	\$9,819	\$23,583



Name	FY2022 Actual	FY2023 Adopted Budget	FY2023 Amended Budget	FY2023 Actual	FY2024 Proposed Budget
Legal Counsel-Personnel	\$0	\$1,000	\$0	\$0	\$1,000
Audit Services	\$2,093	\$1,692	\$2,222	\$2,222	\$1,962
Utilities	\$28,344	\$26,480	\$26,480	\$26,480	\$26,480
Telecommunications	\$111,764	\$148,690	\$138,690	\$148,690	\$91,721
Computer Support Services	-\$416	\$3,500	\$3,500	\$3,500	\$5,000
Benefit Administrative Fees	\$860	\$860	\$860	\$860	\$860
Materials and Supplies	\$13,858	\$10,000	\$10,000	\$10,000	\$10,000
Licensing & Maintenance	\$139,831	\$217,095	\$235,767	\$220,092	\$276,806
Office Supplies	\$1,376	\$1,800	\$1,800	\$1,800	\$0
Postage	\$500	\$500	\$500	\$500	\$500
Dues & Subscriptions	\$1,720	\$3,400	\$3,400	\$3,000	\$2,500
Training, Safety & Certifications	\$2,745	\$11,000	\$11,000	\$8,400	\$14,500
Clothing/Employee Expense	\$217	\$840	\$840	\$840	\$840
Employee Recognition	\$220	\$250	\$250	\$250	\$250
Contingency	\$5,237	\$30,000	\$30,000	\$30,000	\$19,918
General Liability Insurance	\$4,879	\$7,274	\$7,274	\$7,274	\$5,654
Boiler Insurance	\$0	\$0	\$0	\$0	\$488
Workers Compensation	\$1,844	\$2,385	\$2,385	\$2,385	\$18,686
Commercial Crime Policy	\$98	\$118	\$118	\$118	\$124
Property Insurance	\$3,760	\$4,061	\$4,350	\$4,350	\$4,350
<b>Total Supplies and Contractual:</b>	<b>\$379,210</b>	<b>\$521,556</b>	<b>\$530,047</b>	<b>\$521,372</b>	<b>\$531,727</b>
<b>Transfers Out</b>					
Administrative/Transfer to	\$99,438	\$102,421	\$102,421	\$102,421	\$106,006
<b>Total Transfers Out:</b>	<b>\$99,438</b>	<b>\$102,421</b>	<b>\$102,421</b>	<b>\$102,421</b>	<b>\$106,006</b>
<b>Total Expense Objects:</b>	<b>\$2,581,722</b>	<b>\$2,997,287</b>	<b>\$3,005,959</b>	<b>\$2,856,036</b>	<b>\$3,164,533</b>

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# **CAPITAL IMPROVEMENTS**

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# 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 2024 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 2024 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 fit 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. 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.

### **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.

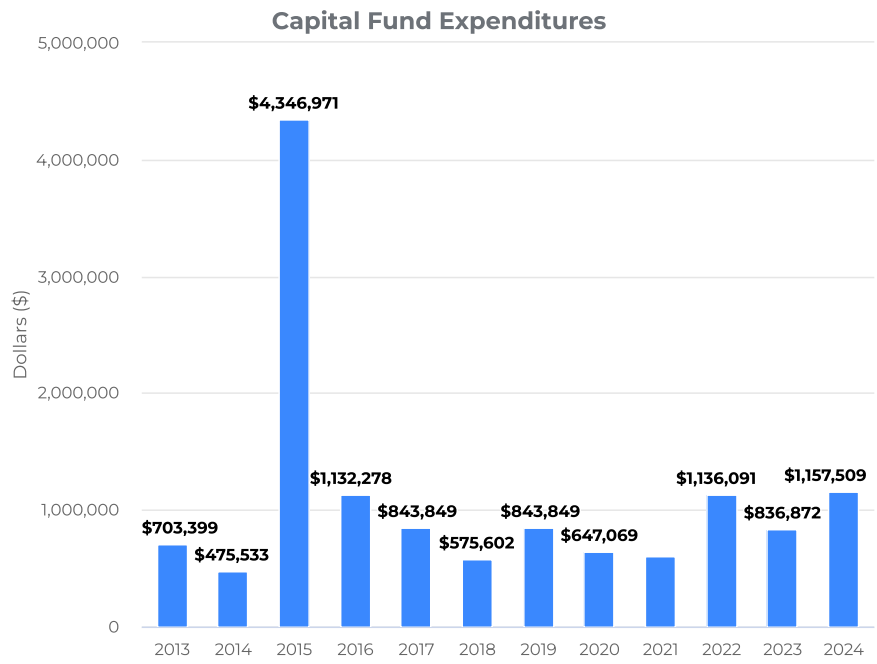
### **How are projects prioritized?**

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.



# 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.

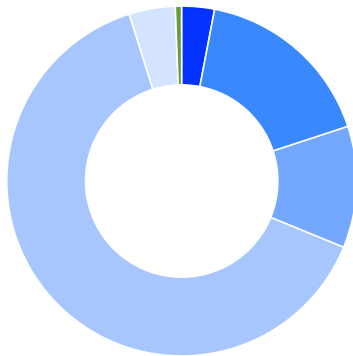
In 2023, the Village undertook a comprehensive look at capital items and created a Capital Improvement Plan that stretches to 2043. The current year’s projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

## Total Capital Requested

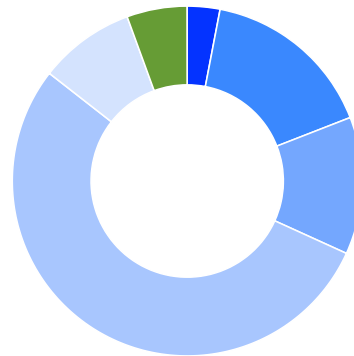
# \$1,157,509

29 Capital Improvement Projects

Total Funding Requested by Department



Total Funding Requested by Source



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

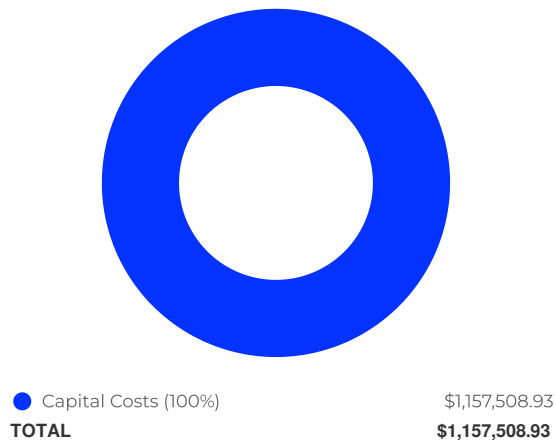
The cost for maintaining, repairing, and renovating Village owned facilities are paid by the fund in which the asset is capitalized. Maintenance funds are reflected in the General Fund, with only major projects funded through capital improvement. Staff will continue to clearly define responsibilities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

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

Included in each of the 2024 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 2024 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





## Sanitary Sewer Requests

### Itemized Requests for 2024

<b>Handheld Concrete Saw</b>	<b>\$1,350</b>
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Handheld concrete saw will be replacing the current 24 year old handheld saw. This saw is used for smaller, more detailed asphalt cuts for service to sidewalks, stormwater infrastructure, and sanitary infrastructure like manholes.

<b>Sanitary Sewer Sewage Pump</b>	<b>\$13,000</b>
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Sanitary sewage pumps are essential components of wastewater management in our lift stations, responsible for transporting sewage. Sanitary sewage pumps can experience unexpected failures or breakdowns, leading to potential residential disruption...

<b>Sanitary Sewer Televising</b>	<b>\$35,000</b>
----------------------------------	-----------------

Televising the Village's sanitary sewer infrastructure helps check and determine the condition of the sewer mainlines. It inspects for any blockages that may be present that might require cleaning, replacement, or repair.

**Total: \$49,350**

## Stormwater Utility Requests

### Itemized Requests for 2024

<b>Stormwater 3" Utility Portable Pump</b>	<b>\$2,200</b>
--	----------------

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...

<b>SW Pond Light Poles</b>	<b>\$2,630</b>
----------------------------	----------------

The 621 stormwater pond currently does not have emergency lighting out at the pond. This hinders any work that may need to get done during emergency times where it may be dark outside. Installing light poles at the pond will benefit work the crew...

<b>Transit Laser Topcon</b>	<b>\$1,900</b>
-----------------------------	----------------

A topcon transit laser will help ensure accurate land elevation readings. A Topcon is also self-leveling, making it more efficient and more precise. DPW crews use a transit laser during projects that require ditching, grading, excavation, etc ...

**Total: \$6,730**

## Administrative Capital Requests

### Itemized Requests for 2024

<b>Tennis/Pickleball Court Repairs</b>	<b>\$35,000</b>
--	-----------------

The current tennis/pickleball courts at Ellsworth park are cracking and the paint is fading. They have not been repaired in 10 years. With repairs, additional pickleball courts would be painted to add additional courts for residents and non...

**Total: \$35,000**

# Public Safety Communication Capital Requests

## Itemized Requests for 2024

**BCC Audio Control Bases** **\$5,000**

Routine replacement, upgrades, and upkeep of radio control bases for Public Safety Officials. These bases allow for the charging and maintenance of Village-issued radios. The radios are vital for communication between officers, dispatch, and other...

**BCC Computers** **\$5,000**

Replacement of Bayside Communication Center PCs due to normal wear and tear and to ensure high level of functionality can be maintained uninterrupted through adequate and updated technology.

**BCC Firewall** **\$60,000**

Replacement of existing firewall for all internal and external online traffic to meet the growing and changing needs as more services utilize the internet, thus increasing traffic.

**BCC QNAP Backup Storage Appliance** **\$25,000**

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 Switches** **\$5,000**

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** **\$30,000**

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...

**Total: \$130,000**

# Public Safety Capital Requests

## Itemized Requests for 2024

**BCC - IT Pool Vehicle** **\$17,000**

Pool vehicle for IT to service all the different locations.

**PD Automatic Electronic Defibrillator (AED)** **\$12,387**

6 Units - Replacement of Portable Automatic Electronic Defibrillator (AED) for each police squad car and police station. The AEDs are on a recommended 7-10 year life expectancy. The current AEDS were purchased in 2003/2005. These allow...

**PD Body Worn Cameras** **\$16,177**

15 body worn cameras for 12 officers plus spare cameras and magnetic officer mounts, docking stations, docks for squads and offices. The life expectancy of the technology is five years; the current technology is from 2018.

**PD Desktop Computers** **\$3,600**

Replace 2 department desktop (report writing room) computers, replace 1 Admin desktop with mobile workstation. Routine replacement, upkeep, and upgrades to Police Department computers. These upgrades allow the smooth operation of Police...

**PD Officer Body Armor/Bullet Proof Vests** **\$800**

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 Squad Car Hybrid Ford Interceptor (#1)** **\$70,838**

2024 Ford Police Interceptor Utility. Equipment Changeout / Buildout. Life expectancy 4-5 set to replace one every year Replacement of a high mileage four-year old squad car (one per year) with a hybrid-technology car - includes extended...

**PD Squad Computer / Video Camera** **\$65,529**

5 Squad Computers and 10 Squad Video Cameras-2 per car (front facing and back seat), 5 License Plate readers, F110G6 WDAs, Virtual GPS license, Geta Device Monitoring, Keyboard, Havis docking station latch, 4 year Extended warranty on...

**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** **\$4,200**

The Department is currently utilizing a mixture of the Axon X26P Taser and Taser 7 model platform devices. The X26P is a single shot Taser and is the oldest model that Axon Inc. still supports. The Department currently has three X26P Tasers in...

**Total: \$196,029**

# Public Works Capital Requests

## Itemized Requests for 2024

**10,000 Gallon Brine Tank** **\$16,000**

In 2023, DPW completed its assembly of an in-house brine machine. The current brine machine's capacity is 525 gallons, a good start, but a larger capacity tank is needed to fulfill the needs of the entire Village. Making brine in house is a...

**DPW Annual Road Resurfacing Project CIP** **\$400,000**

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 Brine Truck Conversion** **\$37,000**

DPW patrol truck 2178 to be converted to a brine truck. DPW has taken the step towards sustainability for winter operations by making an in-house brine machine and now needs the proper equipment to use it. Converting a patrol truck the Village...

**DPW Lunch Room Rehab** **\$2,300**

The Public Works lunch room, which also pairs as the "office" area for the crew, has not been renovated in many years. The chairs that are currently in the room are not in good working or aesthetic condition. Looking to upgrade the...

**DPW One Ton Pick Up Truck with Dump Body** **\$140,000**

This is one of the most used pickup trucks in the DPW fleet. It is used for all seasons and almost all operations. This truck is used to pick up supplies from vendors for restoration, used during bagged yard waste collection, all winter storm...

**DPW Patrol Truck/Hook Truck** **\$130,000**

Routine replacement of patrol trucks by the department of public works. A new patrol truck will be used as a snow plow and dump truck for stormwater and sanitary projects. The new truck will replace an early emission control truck. This patrol...

**Speed Radar Message Board** **\$15,100**

DPW does numerous projects throughout the Village that require work on the road or near the road, making it dangerous with moving traffic. Board signs and cones can be put out but is not always effective to slow residents down. Having a message...

**Total: \$740,400**

## 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.

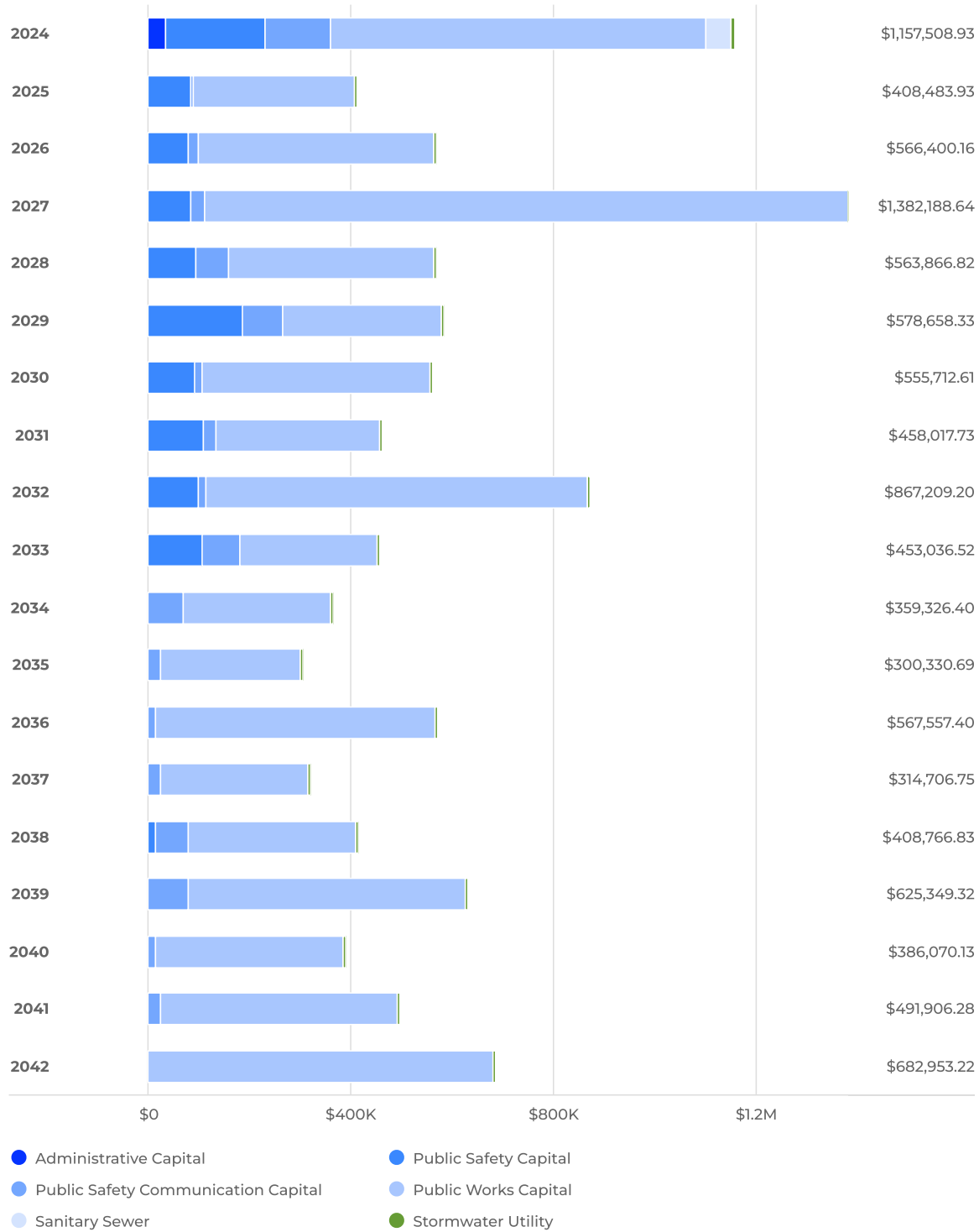
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### Total Capital Requested

**\$11,128,050**

29 Capital Improvement Projects

### Total Funding Requested by Department



### Total Funding Requested by Source



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# DEBT

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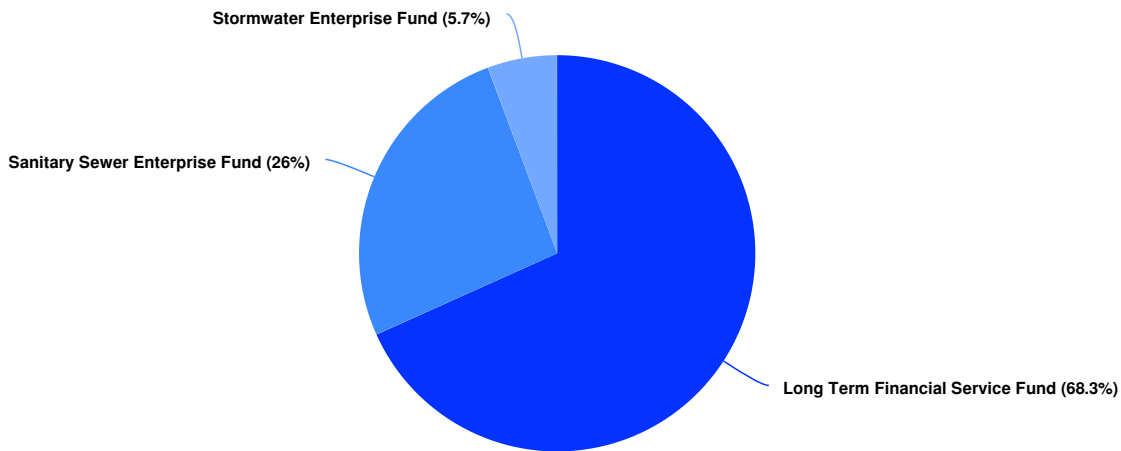
## Government-wide Debt Overview

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, 2023, was \$45,530,175. Total general obligation debt outstanding at the end of 2023 was \$11,413,701 which is 25% of the debt limit.

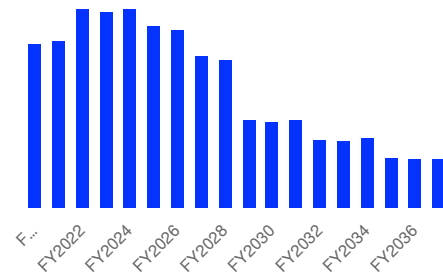
Debt by Fund



	FY2023	FY2024	% Change
All Funds	Actual	Actual	
Sanitary Sewer Enterprise Fund	\$326,233	\$330,761	1.4%
Stormwater Enterprise Fund	\$73,598	\$72,048	-2.1%
Long Term Financial Service Fund	\$972,041	\$867,298	-10.8%
<b>Total All Funds:</b>	<b>\$1,371,872</b>	<b>\$1,270,106</b>	<b>-7.4%</b>

## Sanitary Sewer Enterprise Fund

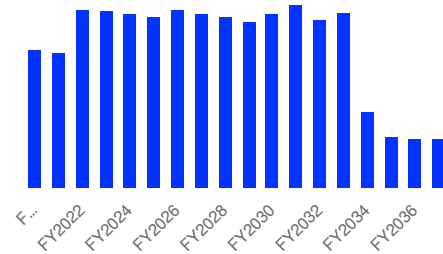
Sanitary Sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer Utility.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Sanitary Sewer Enterprise Fund	Actual	Actual	Actual	Actual	Actual	Actual	FY2023 vs FY2024
Sanitary Sewer Enterprise Fund	\$326,233	\$330,761	\$302,300	\$294,540	\$252,335	\$245,835	1.4%
<b>Total Sanitary Sewer Enterprise Fund:</b>	<b>\$326,233</b>	<b>\$330,761</b>	<b>\$302,300</b>	<b>\$294,540</b>	<b>\$252,335</b>	<b>\$245,835</b>	<b>1.4%</b>

## Stormwater Enterprise Fund

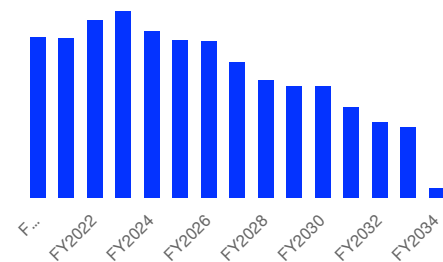
Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Stormwater Enterprise Fund	Actual	Actual	Actual	Actual	Actual	Actual	FY2023 vs FY2024
Stormwater Enterprise Fund	\$73,598	\$72,048	\$70,498	\$73,948	\$72,248	\$70,548	-2.1%
<b>Total Stormwater Enterprise Fund:</b>	<b>\$73,598</b>	<b>\$72,048</b>	<b>\$70,498</b>	<b>\$73,948</b>	<b>\$72,248</b>	<b>\$70,548</b>	<b>-2.1%</b>

## 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.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
Long Term Financial Service Fund	Actual	Actual	Actual	Actual	Actual	Actual	FY2023 vs FY2024
Long Term Financial Service Fund	\$972,041	\$867,298	\$824,573	\$812,823	\$707,148	\$611,168	-10.8%
<b>Total Long Term Financial Service Fund:</b>	<b>\$972,041</b>	<b>\$867,298</b>	<b>\$824,573</b>	<b>\$812,823</b>	<b>\$707,148</b>	<b>\$611,168</b>	<b>-10.8%</b>

## **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 \$601,383.

## 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.

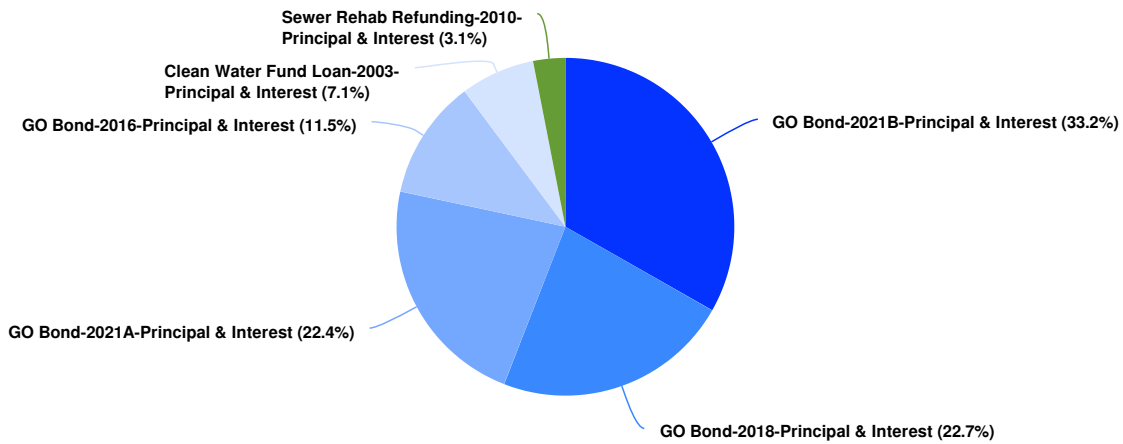


**\$1,236,901**

-\$134,971 (-9.84% vs. 2023 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

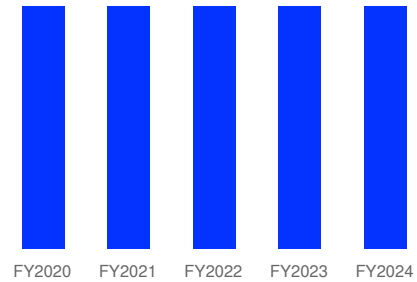


	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	% Change FY2023 vs FY2024
Debt	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
State Trust Fund- Unfunded Liability-2003- Principal & Interest	\$33,361	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-100%
GO Bond-NSFD- 2012-Principal & Interest	\$168,795	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-100%
Clean Water Fund Loan-2003- Principal & Interest	\$87,724	\$87,701	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
GO Bond-2014- Principal & Interest	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
Sewer Rehab Refunding-2010- Principal & Interest	\$39,349	\$38,150	\$36,890	\$35,630	\$0	\$0	\$0	\$0	\$0	\$0	-3%
GO Bond-2016- Principal & Interest	\$144,450	\$141,750	\$139,050	\$136,350	\$0	\$0	\$0	\$0	\$0	\$0	-1.9%
GO Bond-2018- Principal & Interest	\$216,600	\$280,508	\$288,533	\$281,333	\$283,983	\$281,408	\$155,558	\$156,433	\$157,049	\$152,481	29.5%
GO Bond-2021A- Principal & Interest	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	\$285,080	\$289,880	\$301,370	\$192,380	7.5%
<b>Total Debt:</b>	<b>\$1,371,872</b>	<b>\$1,236,901</b>	<b>\$1,164,815</b>	<b>\$1,144,405</b>	<b>\$995,625</b>	<b>\$927,550</b>	<b>\$797,650</b>	<b>\$796,725</b>	<b>\$698,057</b>	<b>\$580,336</b>	<b>-9.8%</b>

	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	% Change
GO Bond-2021B-Principal & Interest	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	\$357,013	\$350,413	\$239,638	\$235,475	-2.9%
<b>Total Debt:</b>	<b>\$1,371,872</b>	<b>\$1,236,901</b>	<b>\$1,164,815</b>	<b>\$1,144,405</b>	<b>\$995,625</b>	<b>\$927,550</b>	<b>\$797,650</b>	<b>\$796,725</b>	<b>\$698,057</b>	<b>\$580,336</b>	<b>-9.8%</b>

## Clean Water Fund Loan-2003-Principal & Interest

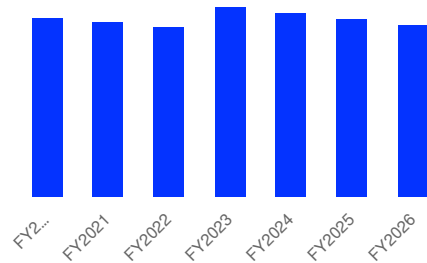
This debt issuance was issued to fund projects for the Village's sewer system and reduce infiltration and inflow. The final maturity date of the bonds is May 2024.



	FY2023	FY2024	% Change
Clean Water Fund Loan-2003-Principal & Interest	Actual	Actual	
Clean Water Fund Loan-2003-Principal & Interest	\$87,724	\$87,701	0%
<b>Total Clean Water Fund Loan-2003-Principal &amp; Interest:</b>	<b>\$87,724</b>	<b>\$87,701</b>	<b>0%</b>

## Sewer Rehab Refunding-2010-Principal & Interest

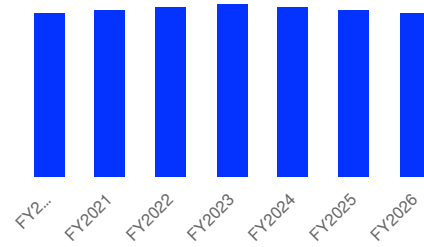
This debt issuance was used to refund previous Sewer Bonds. The final maturity date of the bonds is March 2026.



	FY2023	FY2024	FY2025	FY2026	% Change
Sewer Rehab Refunding-2010-Principal & Interest	Actual	Actual	Actual	Actual	FY2023 vs FY2024
Sewer Rehab Refunding-2010-Principal & Interest	\$39,349	\$38,150	\$36,890	\$35,630	-3%
<b>Total Sewer Rehab Refunding-2010-Principal &amp; Interest:</b>	<b>\$39,349</b>	<b>\$38,150</b>	<b>\$36,890</b>	<b>\$35,630</b>	<b>-3%</b>

## GO Bond-2016-Principal & Interest

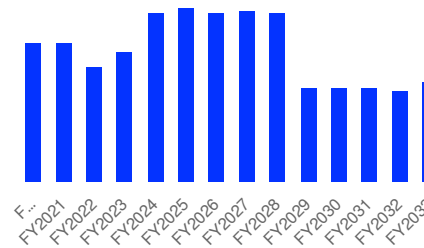
This debt issuance was used to finance street projects and Department of Public Works equipment. The final maturity date of the bonds is March 2026.



	FY2023	FY2024	FY2025	FY2026	% Change
GO Bond-2016-Principal & Interest	Actual	Actual	Actual	Actual	FY2023 vs FY2024
GO Bond-2016-Principal & Interest	\$144,450	\$141,750	\$139,050	\$136,350	-1.9%
<b>Total GO Bond-2016-Principal &amp; Interest:</b>	<b>\$144,450</b>	<b>\$141,750</b>	<b>\$139,050</b>	<b>\$136,350</b>	<b>-1.9%</b>

## 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.

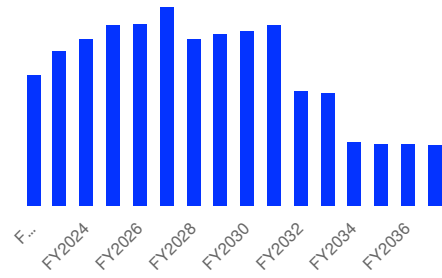


	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	% Change
GO Bond-2018-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	FY2023 vs FY2024
GO Bond-2018-Principal & Interest	\$216,600	\$280,508	\$288,533	\$281,333	\$283,983	\$281,408	29.5%
<b>Total GO Bond-2018-Principal &amp; Interest:</b>	<b>\$216,600</b>	<b>\$280,508</b>	<b>\$288,533</b>	<b>\$281,333</b>	<b>\$283,983</b>	<b>\$281,408</b>	<b>29.5%</b>



## GO Bond-2021A-Principal & Interest

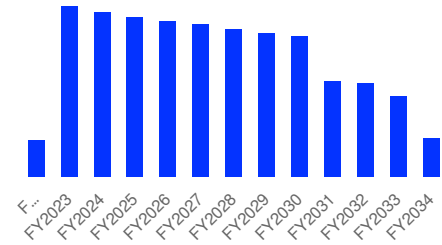
This debt issuance was used for street improvement projects, sewerage and stormwater projects and refunding of previous 2011 debt. The final maturity date of the bonds is November 2037.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	% Change FY2023 vs FY2024
GO Bond-2021A-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
GO Bond-2021A-Principal & Interest	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	\$285,080	\$289,880	\$301,370	7.5%
Total GO Bond-2021A-Principal & Interest:	\$258,280	\$277,580	\$301,130	\$303,780	\$331,130	\$277,430	\$285,080	\$289,880	\$301,370	7.5%

## 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.



	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	% Change FY2023 vs FY2024
GO Bond-2021B-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
GO Bond-2021B-Principal & Interest	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	\$357,013	\$350,413	\$239,638	-2.9%
Total GO Bond-2021B-Principal & Interest:	\$423,313	\$411,213	\$399,213	\$387,313	\$380,513	\$368,713	\$357,013	\$350,413	\$239,638	-2.9%

# Village of Bayside

## 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 stability.

- Sound Management
- Financial Stability
- Collaborative Service Enhancements

### SERVICE EXCELLENCE

Provide solution-based innovative services.

- Performance Management
- Innovative Advancement
- Employee Development

### COMMUNITY COLLABORATION

Maintain equitable, diverse, and inclusive community partnerships.

- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

### SUSTAINABLE RESILIENCE

Provide environmental stewardship and promote future resilience.

- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship



### CONNECTED COMMUNICATION

Provide proactive, reliable, and transparent communications.

- Public Outreach
- Digital Marketing
- Customer Service

## CORE VALUES

### INTEGRITY

Uphold the highest work ethic  
Be open, honest, and accountable  
Demonstrate fiscal responsibility

### INNOVATION

Encourage creativity  
Promote continuous improvement  
Build on successes and failures

### COLLABORATION

Foster teamwork  
Seek consensus  
Communicate openly and positively



### RESPECT

Honor diverse views and background  
Empower people to do their best  
Treat everyone fairly

### EXCELLENCE

Provide outstanding service  
Lead by example  
Support professional development

### CELEBRATION

Recognize accomplishments  
Create an enjoyable workplace  
Balance family and work