

# Village of Bayside Fiscal Year 2021 Budget



**Proposed version**

Last updated 12/08/20

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# **INTRODUCTION**

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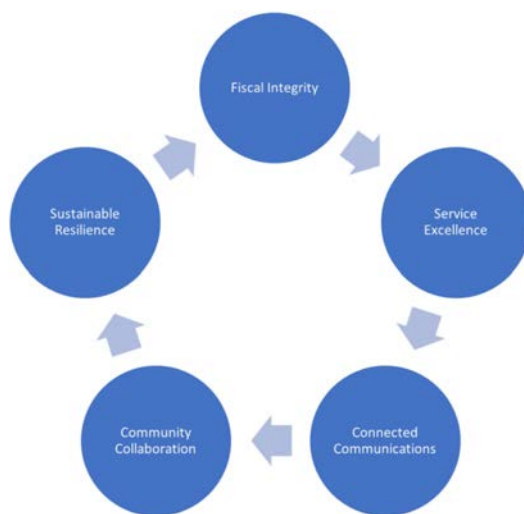
# Vision, Mission & Strategic Values

**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.
  - Customer Service
  - Virtual Services
  - DIY Resources
- **Service Excellence:** Provide solution-based innovative services.
  - Performance Management
  - Technological Advancement
  - Employee Development
- **Sustainable Resilience:** Provide environmental stewardship and promote future resilience.
  - Environmental Infrastructure
  - Stormwater Mitigation
  - Environmental Stewardship



## Village Board

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

### **Eido Walny**

President Walny was elected to the Village Board as a Trustee in 2008. Mr. Walny was elected Village President in 2020 for a three-year term.



### **Mike Barth**

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



## **Darren Fisher**

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



## **Daniel Muchin**

Trustee Muchin was first elected to the Village Board as a Trustee in 1997.



## **Bob Rudman**

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



## Margaret Zitzer

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





# Village Board and Committees

## Village Board of Trustees

Eido Walny, President

Mike Barth  
Margaret Zitzer

Darren Fisher  
Daniel Muchin

Bob Rudman

### Finance & Administration Committee

Mike Barth, Chair  
Darren Fisher  
Bob Rudman

### Public Safety Committee

Margaret Zitzer, Chair  
Mike Barth  
Darren Fisher  
Matthew Buerosse

### Public Works Committee

Daniel Muchin, Chair  
Bob Rudman  
Margaret Zitzer

### Architectural Review Committee

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

### Board of Review

Robb DeGraff, Chair  
Mike Barth  
Matthew Buerosse  
Dan Rosenfeld  
Josh Rolling  
Lynn Galyardt (Alternate)

### Board of Zoning Appeals

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

### Community Development Authority

Bob Rudman, Chair  
Amy Krier  
Barry Goldman  
Marty Greenberg  
Adam Peck  
Josh Rolling  
Margaret Zitzer

### Milwaukee Area Domestic Animal Control Commission

Andrew Pederson  
Leah Hofer (Alternate)

### North Shore Fire Board of Directors

Eido Walny

### North Shore Fire Finance Committee

Andrew Pederson

### North Shore Fire Foundation

Edward Harris

### North Shore Health Commission

Ellen Friebert-Schupper

### North Shore Fire Commission

Vacant

### Plan Commission

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

# Village Staff

Andrew Pederson, Village Manager

## Administrative Services

Lynn Galyardt, Director  
Leah Hofer, Assistant to the Village Manager  
Cassie Schmidt, Deputy Clerk  
Gina Vlach, Fellow  
Rebecca Ellenbecker, Intern

## Assessor

Accurate Appraisal, LLC.

## Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

## Building Inspector

SAFEbuilt, Inc.

## North Shore Health

Ann Christiansen, Director

## North Shore Fire/Rescue

Robert Whitaker, Chief

## North Shore Library

Alyssa Pisarski, Interim Director  
Melody Schuetz, Head of Adult Services  
Lizzy Lowrey, Head of Youth Services  
Heidi Muehlhausen, Interim Head of Circulation  
Maren Hagman, Librarian 1  
Mary Evers, Librarian 1  
Erin Glade, Librarian 1  
Heather Ryan, Youth Services Associate  
Anne Harrington, Library Aide Circulation Desk  
Carol Crowley, Library Aide Circulation Desk  
Christel Thompson, Library Aide Circulation Desk  
Dale Shuster, Library Aide Circulation Desk  
Evelyn Dolan, Library Aide Circulation Desk  
Emily Morrison, Library Aide Circulation Desk  
Greta Longreen, Library Aide Circulation Desk  
Mary Ann Schalk, Library Aide Circulation Desk  
Mary Celi, Library Aide Circulation Desk  
Susie Pringle, Library Aide Circulation Desk  
Chris Stone, Library Aide Circulation Desk Sub  
Jodie Saltzman, Library Aide Circulation Desk Sub  
Ranee Waxman, Library Aide - Processing  
Su Jou, Shelver  
Dermot Dolan, Shelver  
Erica Kallas, Shelver

## LX Club

David Silberman, Coordinator

## Dispatch

Liane Scharnott, Director  
Rich Foscatto, IT Manager  
David Haley, Enterprise Manager  
Tom Dalcher, System Analyst  
Michael Blust, IT Technician  
Lonnie Gannett, Supervisor  
Taylor Reed, Supervisor  
Andrea Krantz, Training Coordinator  
Jonathan Babalola, Dispatcher  
John Bamberg, Dispatcher  
Cameron Heilman, Dispatcher  
Yulonda Horton, Dispatcher  
Troy Kasten, Dispatcher  
Jenna Kunath, Dispatcher  
Candace Maxim, Dispatcher  
Paige Moss, Dispatcher  
Stacy Perez, Dispatcher  
Mary Rauenbuehler, Dispatcher  
Hannah Ritger, Dispatcher  
Brittany Savee, Dispatcher  
Chanel Sneide, Dispatcher

## Municipal Court

Mary Bersch, Court Clerk

## Police

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

## Public Works

Shane Albers, Operations Superintendent  
Chad Call, Technician  
Jason Fischer, Technician  
Bryan Herbst, Technician  
Scott Matuszewic, Technician  
Charlie Radke, Technician  
Dennis Miliacca, LTE



## **2021 Executive Budget Transmittal Letter**

**Andrew K. Pederson, Village Manager**

To the Citizens of Bayside,

This year has taught us many things about who we are as people, as a community, as a State, and as a Country. We have been forced to deal with a pandemic that has taken lives, destroyed businesses, and completely changed the way we live as a people and operate as an organization. Simultaneously, we as a community, region, State and country have faced challenge and heartbreak on issues of race, justice and equity. In addition, continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, impact us ever so greatly within the boundaries of our community.

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

Unfortunately, the events of 2020 do not cease or terminate on December 31, 2020. The COVID-19 pandemic; issues of race, justice, and equity; as well changing weather patterns will be with us, near and far, for a period of time, and we must address, adjust, and change as we ready for 2021 and beyond.

In developing this Fiscal Year 2021 (FY21) 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 FY21 budget was developed in a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face so many ambiguities entering 2021. The FY21 budget also includes projects that will improve the overall quality of life for our Citizens. These projects include stormwater and sanitary sewer repairs improvements, stormwater ravine outfall repairs, road repairs and improvements, Ellsworth Park playground equipment updates, implementation of Next Generation 911 technology, replacement access and security systems for Village facilities, as well as vehicles and equipment for the Police Department and North Shore Fire Department.

The Village's FY21 budget will also undertake the updating of our Comprehensive Plan, which is statutorily required to be updated every 10 years, as well as an update to Stormwater Management Plan, which is required to be updated the Wisconsin Department of Natural Resources as part of the Village's MS4 permit. Both studies will assist in planning for the future of our community.

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

As a service provider, we continue to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy tasks but it does present an opportunity to work with our community to ensure a strong Village and a bright future. I am happy to report, that through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget provides for the most efficient and effective delivery of services levels in FY21.

Andrew K. Pederson, Village Manager

# Distinguished Budget Award

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2020. 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 39 communities in Wisconsin to receive the award for the 2020 fiscal year. The award is valid for one year only. We believe the 2021 budget conforms to the program requirements and will be submitting to GFOA to determine eligibility for another award.



# Honors, Awards, and Recognitions

## 2020

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
- 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

## 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

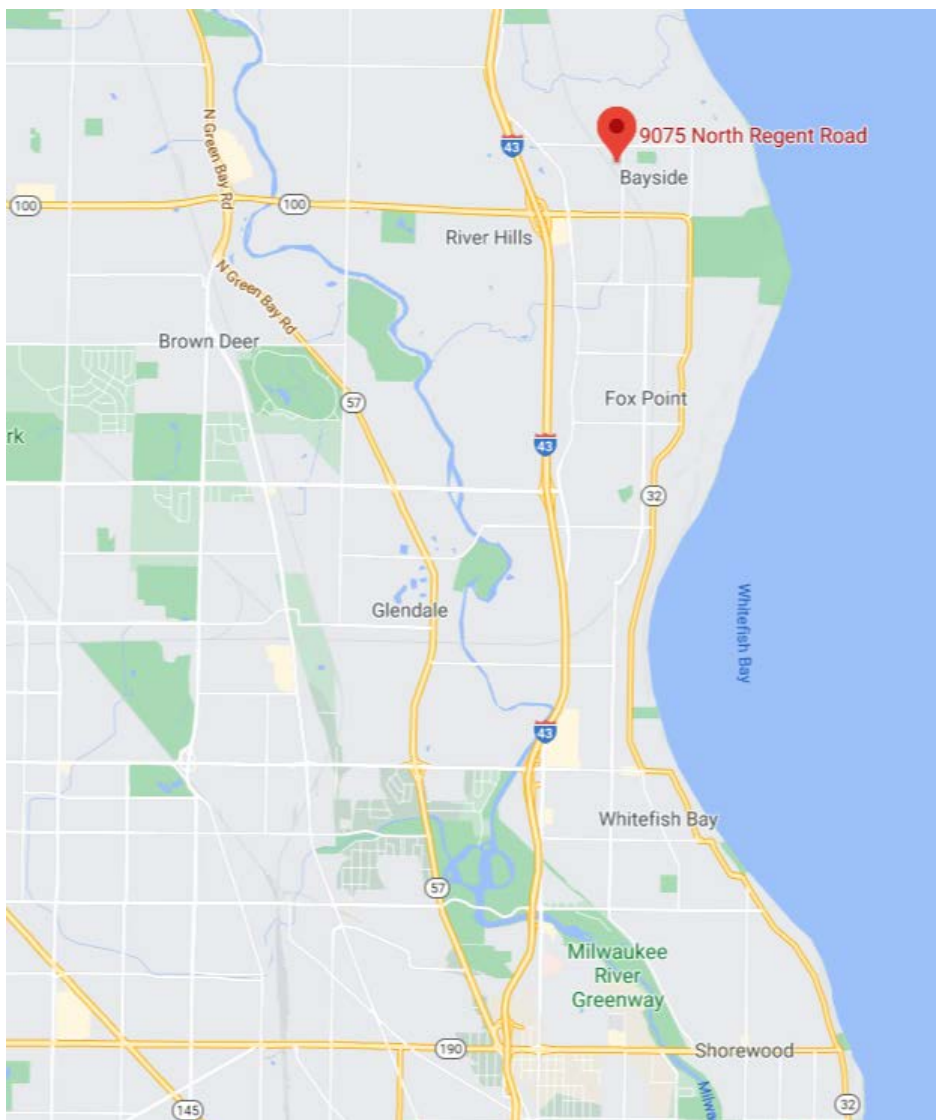
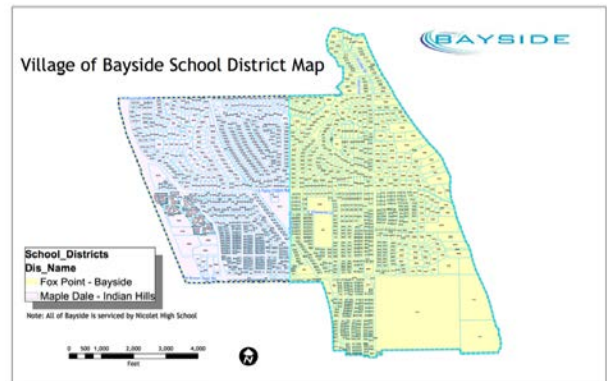
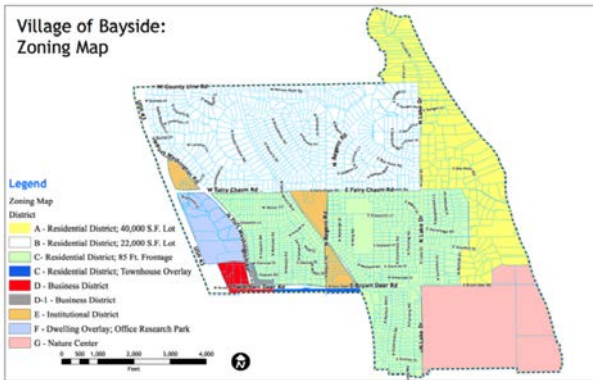
## 2014

- 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.

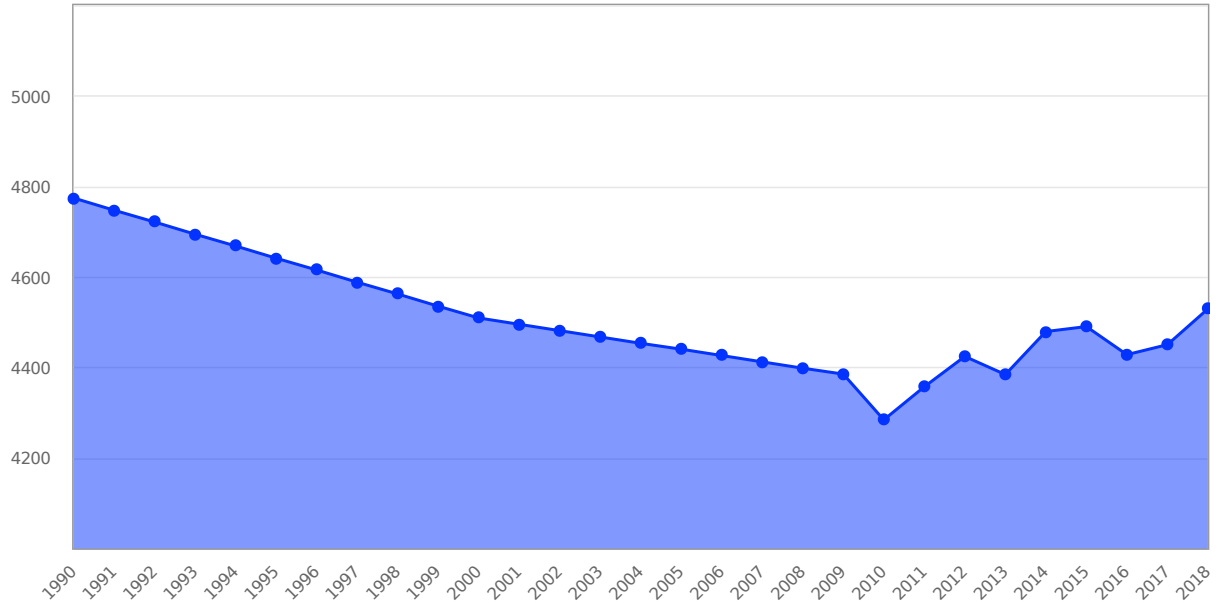




# Population Overview

TOTAL POPULATION **4,529** → +1.8% vs. 2017

Growth Rank  
**587** OUT OF **1852**  
 Municipalities in Wisconsin



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



DAYTIME POPULATION  
**3,938**

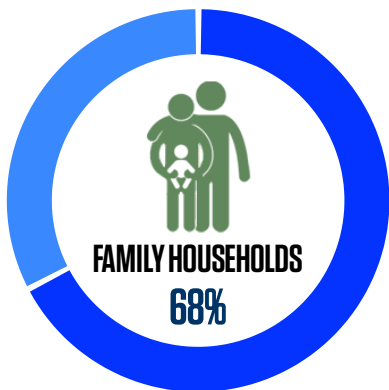
Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

## Household Analysis

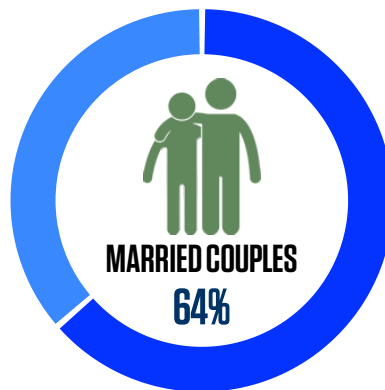
TOTAL HOUSEHOLDS

1,839

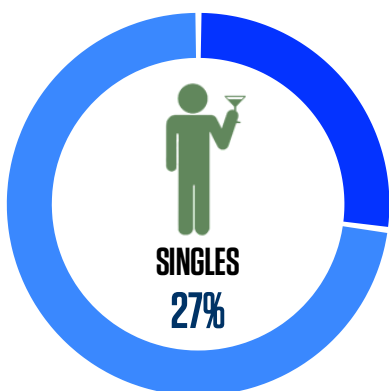
*Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.*



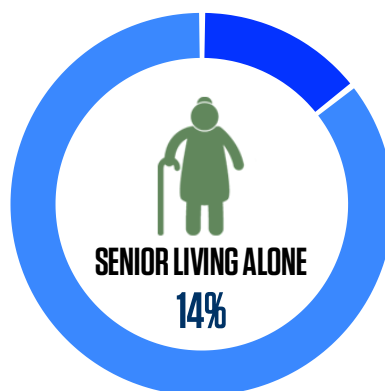
▲ 6% HIGHER THAN STATE AVERAGE



▼ 30% LOWER THAN STATE AVERAGE



▼ 8% LOWER THAN STATE AVERAGE

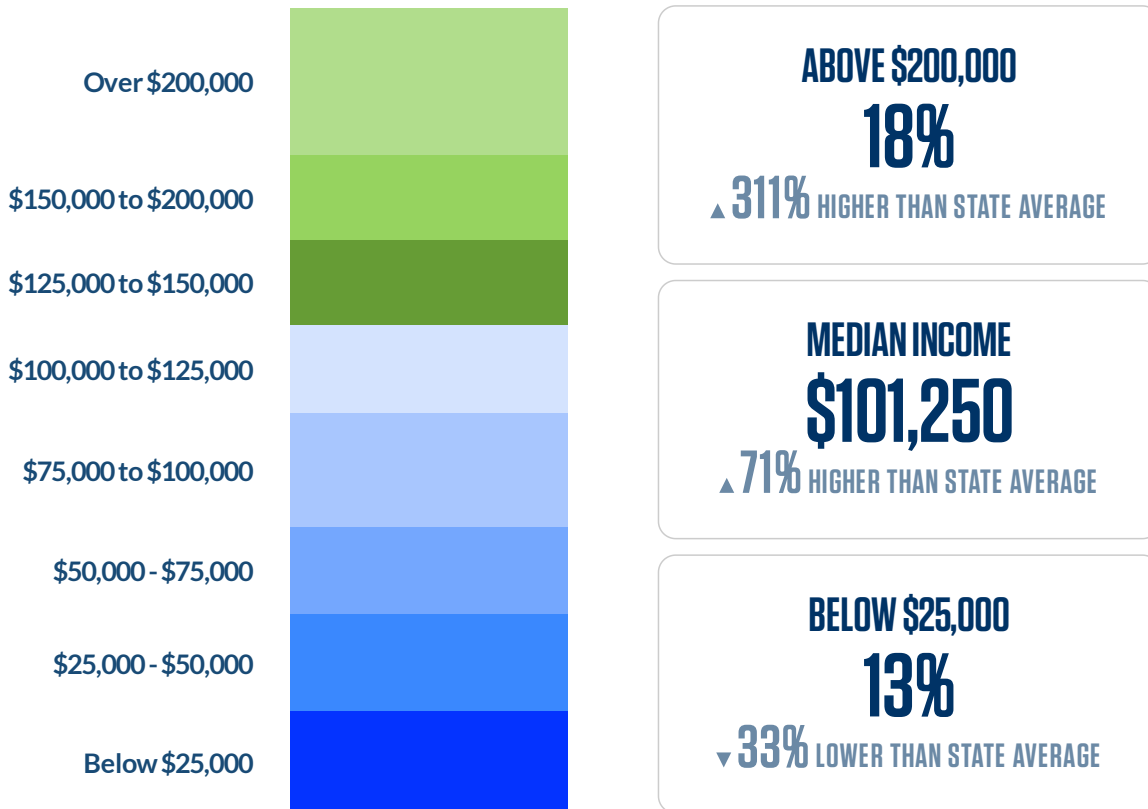


▲ 23% HIGHER THAN STATE AVERAGE

## Economic Analysis

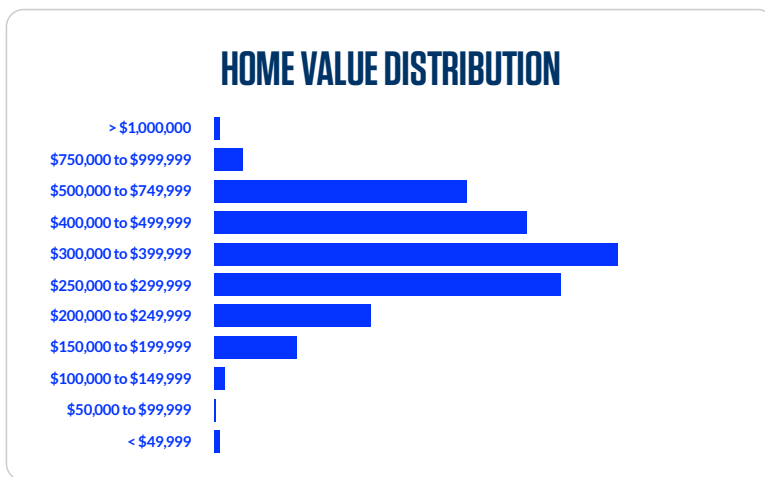
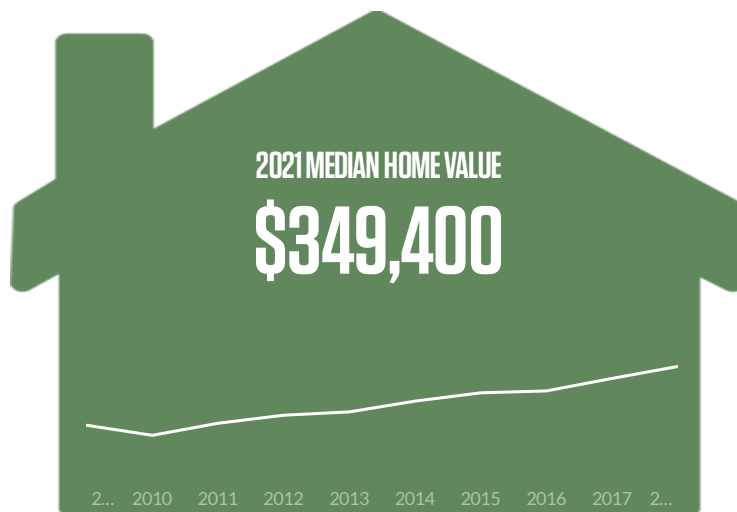
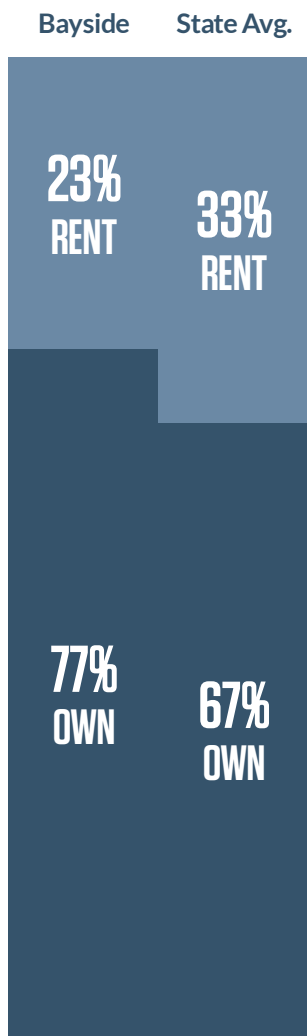
Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.

### HOUSEHOLD INCOME



## Housing Overview

### HOME OWNERS VS RENTERS



\* 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.

## 2010 US Census Demographic Information

Attached within is a breakdown and comparison of the results of the US Census, as they relate to the State of Wisconsin, Milwaukee County, Village of Bayside, and the other North Shore Communities.

## Facts & Information

### Overview

- Incorporated as a Village on February 13, 1953.
- Village Manager/Village Board form of government.
- Board of Trustees is made up of six members, along with a Village President. Village President and Board of Trustees are elected on a non-partisan basis with staggered three-year terms.
- A fully developed community with:
  - 81% residential
  - 15% natural conservancy
  - 4% business
- Home to the Schlitz Audubon Nature Center.

### Location and Climate

- Located along the western shores of Lake Michigan bordering the Village of Fox Point to the south, Village of River Hills to the west, and City of Mequon to the north.
- Majority of Bayside is located in Milwaukee County; however, a small portion of the northeast corner of the Village is located in Ozaukee County.
- Approximately 2.39 square miles.
- Residents enjoy a four-season climate.
  - Receive an average of 34.82 inches of precipitation (rain and snow) per year.
  - July is the warmest month with a mean temperature of 72 degrees Fahrenheit.
  - On average, January is the coldest month with a mean temperature of 23 degrees Fahrenheit.

### General

- A population of 4,389 residents (2010 Census).
- Total population has decreased by 2.86%, or by 129 people, since 2000 (2000 and 2010 Census Data).
- Total of 1,831 households and families in Bayside (2010 Census).
- Average household size is 2.38 persons (2010 Census).
- Median age of a resident is 48 years old (2010 Census).
- 81.5% of residents live-in owner-occupied housing (2010 Census).
- Average home value is \$382,611.
- Median household income is \$82,930, while the mean household income is \$115,753 (2010 Census).
- Per capita income is \$47,952 (2010 Census).

### Education

- Fox Point-Bayside and Maple Dale-Indian Hill School Districts provide Kindergarten through Eighth Grade education to students.
- Bayside Middle School is located in the Village.
- Nicolet High School, located in the City of Glendale, serves as the primary high school.
- Several universities, colleges, and technical schools provide access to undergraduate, graduate, doctoral, law, medical, and vocational degrees:
  - University of Wisconsin-Milwaukee
  - Marquette University
  - Milwaukee Area Technical College
  - Concordia University
  - Cardinal Stritch University
  - Milwaukee School of Engineering (MSOE)
  - Mount Mary College
  - Wisconsin Lutheran College

### Economy

- 63.7% of residents are actively employed and only 2.4% are unemployed. The remaining 33.8% of residents are not in the labor force (2010 Census).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2019 Property Tax Bill, approximately 25% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The largest employer is the Apple Leisure Group, which employs 677 people.
- The majority of commercial development is located along either Brown Deer Road/State Highway 32 or North Port Washington Road.
- 4% of the Village is zoned for business use.

### **Parks, Recreation, & Natural Areas**

- The Village owns and maintains the 7.1-acre Ellsworth Park, located across from Bayside Middle School. The park features a baseball diamond, tennis, volleyball, and pickleball courts, soccer fields, ADA accessible playground equipment, and an outdoor pavilion with restrooms. Residents can rent the facility for events and parties.
- The Village owns and maintains 103 trees in Ellsworth Park and other publicly owned properties, like Village Hall.
- A portion of Doctors Park, a Milwaukee County Park, is in the Village along Lake Michigan in the southeast corner of the Village.
- Home to the 185-acre Schlitz Audubon Nature Center, located along Lake Michigan. The Center has over six (6) miles of hiking trails, a pre-school and a 60-foot-tall observation tower. Residents can also rent out their banquet facilities for weddings, parties, etc.
- Senior residents are served by the Fox Point-Bayside LX Club, which provides activities six (6) days a week to all seniors in the North Shore Community.

### **Public Works**

- Provides curbside garbage collection services on a weekly basis to all Village residents, along with biweekly recycling collection services.
- Provides yard waste collection services from spring until the end of fall.
- Provides loose leaf collection services in the fall.
- Maintains 135,000 feet of sanitary sewer lines, as well as 602 manholes. Sewage is eventually carried to and treated by the Milwaukee Metropolitan Sewerage District.
- Manages stormwater through a ditch and culvert system. Bayside's stormwater system is separate from its sanitary sewer system and directs stormwater towards outlets that eventually drain into Lake Michigan, with twelve (12) major outfalls.
- Owns and maintains 46.3 miles of street mile lanes.
- Most of the homes in Bayside have access to municipal water.
  - 85% of homes have access to City of Mequon municipal water.
  - 15% served by private well.
- Provides forestry services including tree pruning, planting, and removal on public-owned trees.

### **Public Safety**

- Residents are provided police protection by the Village Police Department.
- Fire protection services are provided by the North Shore Fire/Rescue.
- The Bayside Communication Center services the North Shore Communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay, and the North Shore Fire/Rescue Department.
- North Shore Fire/Rescue has 105 Full-Time Equivalent employees on staff.
- North Shore Fire/Rescue has five Stations, including Station 85, located in Bayside.
- Bayside Police Department provides 24-hour protection and service.



## History of Bayside



Like much of Wisconsin, and the Midwest overall, the community now known as Bayside was created centuries ago by major glacial advances. The shaping of these glaciers left what is now a small, nestled community adjacent to the shores of Lake Michigan. Small ravines and residential housing shape the current characteristics of the Milwaukee suburb, but a deep history surrounds the Village of Bayside.

The area's first inhabitants, the Paleo-Indian tribes, were hunters and fishermen. The Sauk Indian Trail (now Port Washington Road) was a heavily used, major trail. Chief Waubeka and the last of the Potawatomi Indians left the area in 1845. Much of the area along the lakeshore was purchased in 1835 for \$1.25 per acre, a far cry from the flourishing property values that make up today's landscape. The stone Lion's Gates erected in 1911 at Lake Drive and Fairy Chasm Road, which marked the original Donges and Usinger estates, are reminders that Bayside was once an area of a few large homes, summer cottages and farms.

In 1953, a small group of residents living in part of the former Town of Milwaukee met to discuss independent incorporation or annexation by the City of Milwaukee. The step into the future was made when 467 persons incorporated the Village of Bayside, on February 13, 1953. Today Bayside comprises approximately 2.39 square miles. Approximately 81 percent of the total acreage is zoned for residential use; 15 percent is natural conservancy (the 225-acre Schlitz Audubon Nature Center and the northern ravines of Nature Conservancy); and 4 percent commercial, recreational and transportation use. There is no industrial property in Bayside. In 2010, there were 4,389 people living in approximately 1,630 homes.

The first village office was located in the original wing of Bayside School. In 1955, the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Police Department was built in 1999. You will find this building at 9075 North Regent Road, just north of the railroad crossing. The Village Manager form of government was adopted in 1956 and recognized by the International City/County Management Association (ICMA) in 2007.

A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). The farm land was accumulated by the Uihlein family (owners of Schlitz) in a series of purchases beginning in 1885 and was, in the beginning, a working farm

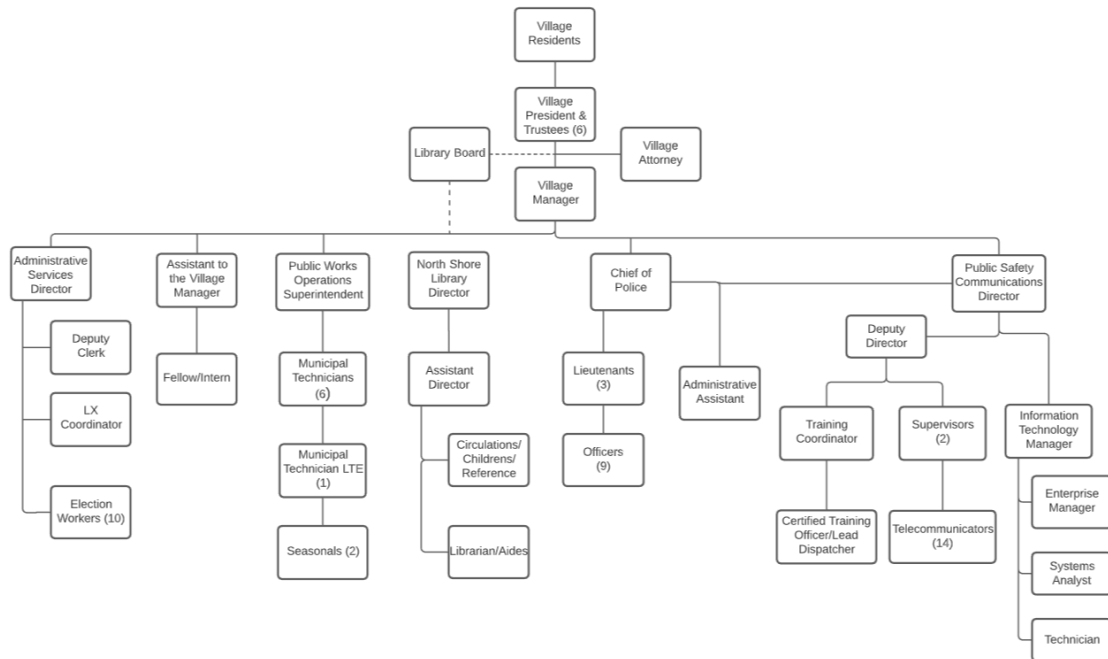


supplying food for the family, hay and grain for hundreds of brewery horses used to deliver beer by wagon, and a pasture and hospital for the horses in later life. After the 1930's when horses were replaced with trucks, the area remained undeveloped and was given to the Schlitz Foundation. In 1971, the Foundation donated two hundred plus acres to the National Audubon Center for a nature center. Today, the Center occupies 15 percent of the Village at 190 acres, making it the largest tract of undeveloped land in Milwaukee County.

## Village Staffing and Organizational Chart

The Village has a six-member Board of Trustees and a Village President. The positions are elected to three-year terms and are part-time. The Village has a Village Manager overseeing daily operations of the various Village departments. The table below illustrates the organizational chart.

Village staffing was converted to full-time equivalency in 2018. The 2013 through 2017 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 Library became Village of Bayside employees as a result. From 2020 to 2021, this Village's full-time employee equivalency decreased by .9 FTE from 66.8 to 65.9.



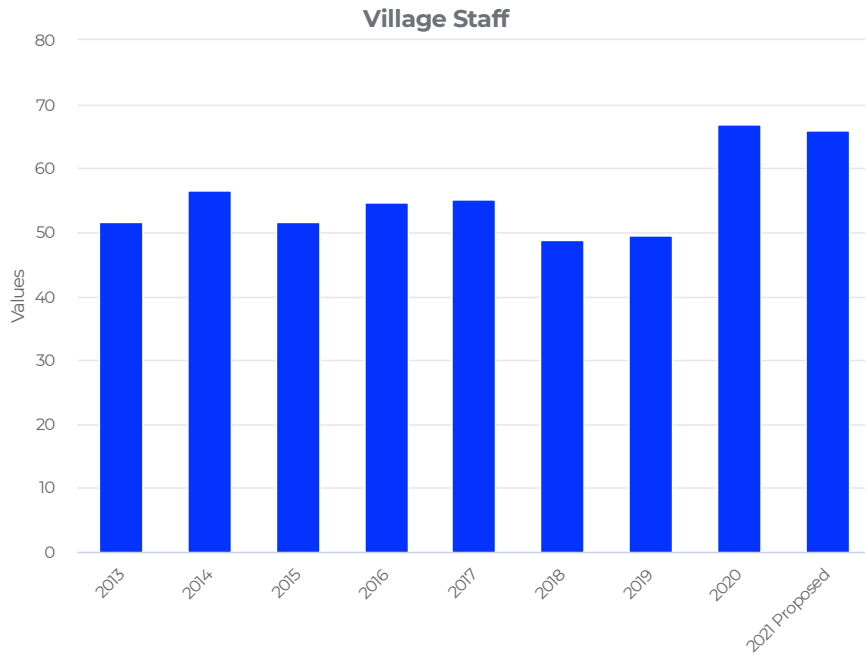
In addition to staff working for the Village, the Village also partners with various communities and organizations for additional services. For example, the Village utilizes the:

- North Shore Fire Rescue and its 105 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 7.6 employees for public health services, and
- Milwaukee Area Domestic Animal Control Commission and its 36.2 employees for animal control services.

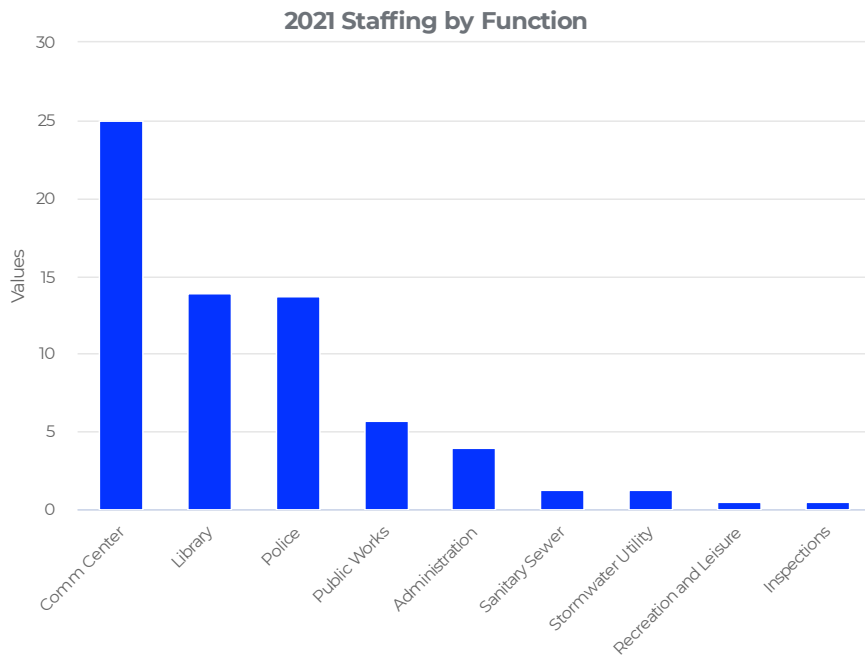
The Village also contracts for auditing, assessing, assessor, municipal court, legal, and building inspection services. More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through four Strategic Values. Each initiative, expenditure, and performance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

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

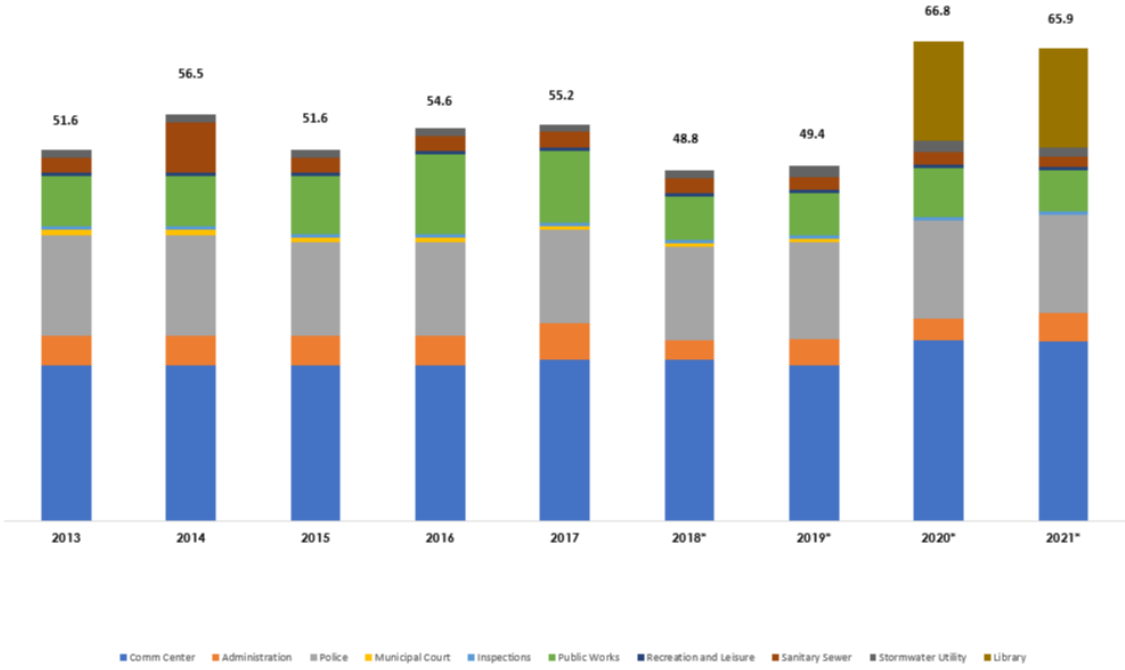
# Village Staffing Full-Time Equivalents



## 2021 Staffing by Function



# Village Employee Full-time Equivalents



## **Joint Services and Initiatives**

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

### **Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay**

- North Shore Fire Department
- North Shore Health Department
- Milwaukee Area Domestic Animal Control Commission
- Milwaukee County Public Works Emergency Response Mutual Aid
- Milwaukee County Public Safety OASIS Radio System
- Police Mobile Field Force

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

- Dispatch/911 Services
- Public Safety Records Management System
- Milwaukee County Public Safety OASIS Radio System

### **Bayside, Brown Deer, Fox Point, River Hills, Schlitz Audubon Nature Center**

- Sanitary Sewer Capacity Management, Operations, and Maintenance
- Emerald Ash Borer Management Plan

### **Bayside, Fox Point, Glendale, River Hills**

- North Shore Library

### **Bayside, Glendale, Brown Deer**

- North Shore Municipal Court

### **Bayside, Fox Point**

- LX Club Senior Center

### **Bayside, Glendale, Shorewood, North Shore Fire/Rescue**

- IT Services

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# **BUDGET OVERVIEW**

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# Strategic Plan

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

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

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

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

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

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

## STRATEGIC VALUES

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

## STRATEGIC VALUES, OBJECTIVES, and GOALS

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

#### A. Sound Management

1. Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
2. Complete Village audit with no new material weaknesses.
3. Develop 2022-2027 Village Long-Term Financial Plan.

#### B. Financial Stability

1. Mitigate impact of COVID-19 and pandemic related issues.
2. Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.
3. Implement ClearGOV budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.

#### C. Collaborative Service Enhancements

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

2. Coordinate internal Financial Steering Committee.
3. Seek levy limit exemption for joint Public Safety Communication Center.

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

### **A. Neighborhood Stability**

1. Enhance neighborhood and community identity and pride through the development of Village recognition programs.
2. Formalize and promote myBlue Neighbor Mediation Program.
3. Develop Community Standards campaign focused on education, promotion, and enforcement of Village codes.

### **B. Community Enrichment**

1. Facilitate statutorily required 2021 Comprehensive Plan update.
2. Promote Village sponsored events and encourage community-based events.
3. Develop annual Citizens Academy program.

### **C. Cooperative Partnerships**

1. Identify community leaders to serve as myBlue partnership coordinators.
2. Quantify metrics to evaluate the effectiveness of the myBlue and myCrew programs.
3. Implement Access Bayside sector mapping feature for issue identification.

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

### **A. Customer Service**

1. Develop formal customer service program standards.
2. Identify trending and reoccurring seasonal issues and develop public resources guides.
3. Develop a Communications Plan for all communication platforms.

### **B. Virtual Services**

1. Enhance social media reach.
2. Produce weekly Bayside Buzz and increase subscribers.
3. Synchronize communications across available channels to provide consistent information and resources to residents.

### **C. DIY Resources**

1. Maintain Village website interface and update information weekly.
2. Enhance communication tools to educate and enable citizens in the use of online resources.
3. Promote Access Bayside and educate residents on the use of the platform.

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

### **A. Performance Management**

1. Maintain organizational recognitions for excellence in performance management.
2. Update performance management tracking system and reporting.
3. Update Village Strategic Plan.

### **B. Technological Advancement and Innovation**

1. Audit existing Information Technology system processes.
2. Develop work plan for Building Services Department paperless permitting.
3. Implement Next Generation 911 technology.

### **C. Employee Development**

1. Update and implement leadership succession plan.
2. Review and implement areas identified in CVMIC Safety and Human Resources Audit.
3. Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.



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

**A. Environmental Infrastructure**

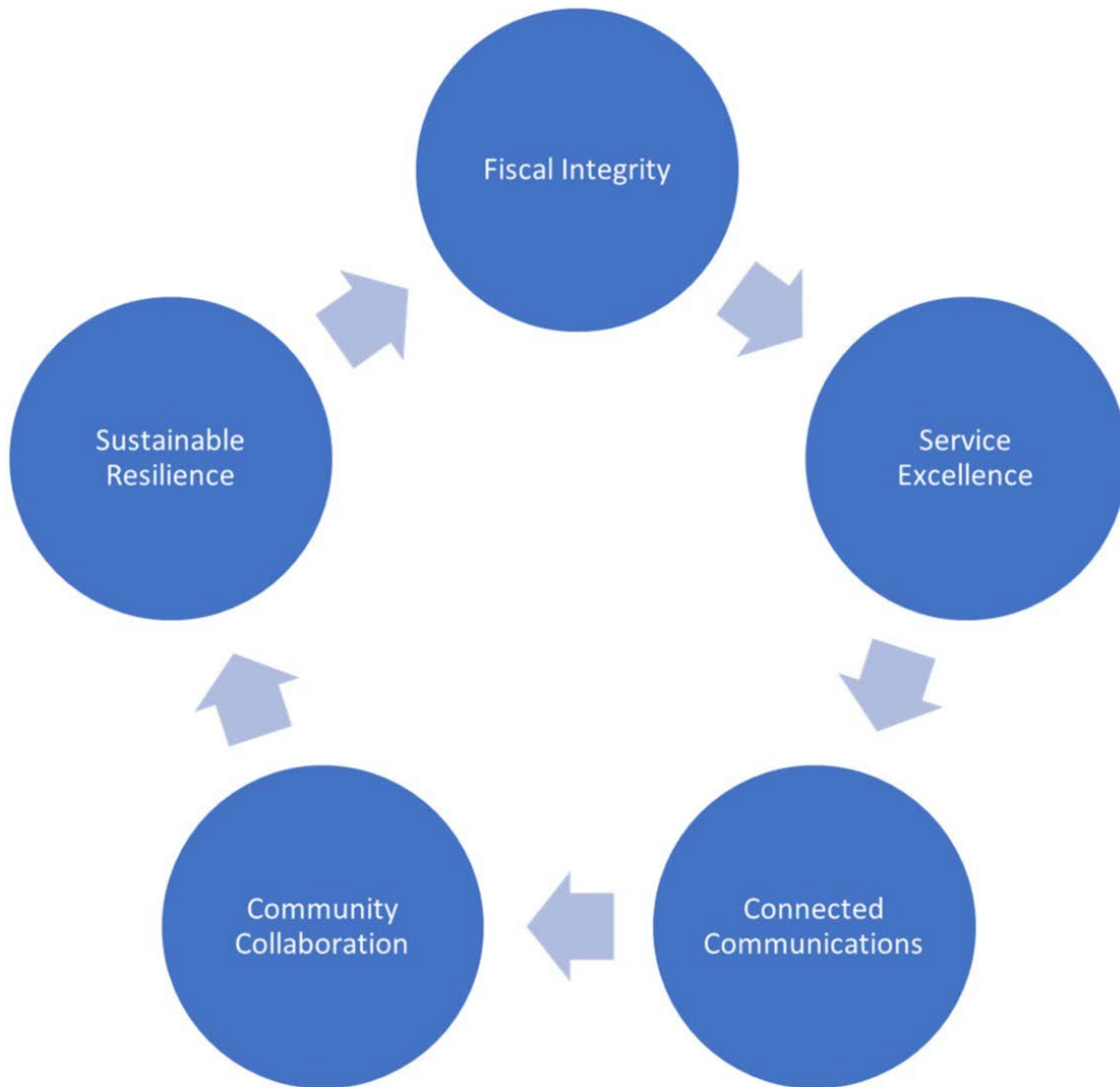
- 1. Administer Emerald Ash Borer and Urban Forestry Management Plan.
- 2. Update Sanitary Sewer Public and Private Inflow and Infiltration Program.
- 3. Conduct analysis of capital assets and develop replacement life cycle.

**B. Stormwater Mitigation**

- 1. Update stormwater management plan requirements.
- 2. Expand right-of-way stormwater management infiltration program.
- 3. Implement Phase 2 Fairy Chasm Stormwater management plan.

**C. Environmental Stewardship**

- 1. Develop environmental educational materials.
- 2. Identify cost-effective disposal partnerships to address collection materials.
- 3. Analyze alternative energy sources for Village facilities, equipment, and operations.



## FY21 Executive Budget Summary

The Fiscal Year 2021 Village budget combines the uncertainty of the current state of affairs in 2020 with vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2021 is nearly seven percent (6.85%) lower from 2020, primarily due to reduced capital projects in 2021. The continued implementation of the Village's 2018-2023 Long-Term Financial Planning allows the Village to maintain the same level of high quality of services in 2021.

The Village is compliant with State Levy Limits and the State Expenditure Restraint Program. The 2021 Village budget further adheres to the State's revised methodology for administering the Expenditure Restraint Program. In 2020, the Village examined its strategic values and modified and expanded the four strategic values into five, placing additional emphasis on equity, diversity and inclusiveness. The Village's five (5) strategic values include:

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

In summary, the 2021 budget includes:

- Overall property tax levy is \$4,614,188, an increase of 0.20% from 2021.
  - From 2016 to 2021,
    - Overall property tax levy has increased \$179,897 or 4.09%.
    - Consumer Price Index has increased 6.87%.
  - In the last 10 years, property taxes have increased by 5.52% while the Consumer Price Index has increased by 14.56%.
- Utilizes statutory levy limit increases of:
  - Net new construction of \$0.
  - Reduction of Personal Property Aid of \$1,738
  - Joint Fire Department levy exemption of \$11,086
  - Debt Service exemption of \$61,776.
- The .20% increase represents a commitment to maintain and enhance Village infrastructure, maintain quality services, and cover Village debt service.
- One-hundred percent (100%), or \$9,348, of the proposed property tax levy increase is to be utilized for cost increases associated with the North Shore Fire Department operating budget.
- The tax (mill) rate for 2021 decreases by .72% from \$6.96/\$1,000 to \$6.91/\$1,000.
- Overall expenditure plan of \$10,507,518 is 6.85% less than 2020.
- Of each tax dollar collected, approximately 25 cents go to the Village. The remaining 75 cents is distributed accordingly to the other seven (7) taxing jurisdictions.
- The Village continues to diversify its revenue sources as 45.2% of revenue comes from property taxes.
- The sanitary sewer user fee is \$496 in 2021, a \$0.50/month increase from 2020.
- The storm water management utility fee is \$244 in 2021, a \$0.50/month increase from 2020.
- The average home is assessed at \$382,611. That average home pays property taxes of \$2,634.84 per year for Village-provided services. Monthly, that equates to \$220.32, compared to \$213.90 in 2020.

- Overall, the 2021 budget includes:
  - Maintaining existing Village services and events,
  - Implementation of the 2018-2023 Village Long Term Financial Plan,
  - Establishing a COVID-19 contingency fund in all funds, to help alleviate unknown expenses and unexpected revenue losses as a result of the COVID-19 pandemic,
  - Updates the Village's Comprehensive Plan, which is statutorily required to be updated every 10 years,
  - Updates the Village's Stormwater Management Plan, which is required to be updated the Wisconsin Department of Natural Resources as part of the Village's MS4 permit,
  - First full year of Municipal Court administration and operation with the consolidated North Shore Municipal Court,
  - Implements updated Information Technology staffing model to service Bayside Communication Center, North Shore Fire Department, City of Glendale and the Village of Shorewood,
  - Enhances implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of the tree disease,
  - Resurfaces Fairy Chasm Road from Fielding Road to Regent Road as well as implement Fairy Chasm Phase II stormwater ditch maintenance and culvert replacements,
  - Repairs and installs cured in place pipe lining stormwater and sanitary sewer infrastructure,
  - Repairs stormwater ravine outfall on Laramie Lane, Glenbrook Lane, and Jonathan Lane,
  - Replaces Ellsworth Park freestanding playground equipment,
  - Implements Next Generation 911 technology,
  - Replaces access and security systems for Village facilities,
  - Replaces vehicle and equipment replacements for the Police and North Shore Fire Department.
- The largest service expenditure area is the Bayside Communications Center, which services the seven North Shore communities and North Shore Fire/Rescue. Expenditures are anticipated to be \$2,701,830. Approximately \$2.4 million of this budget is funded by the other contracted communities.

# FY21 Executive Budget Transmittal Letter & Overview

October 31, 2020

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

It is with honor that I present the 2021 recommended Executive Budget. The 2021 budget is the result of the hard work of the Village Board, staff, and community in establishing and implementing the vision, mission, values, goals and priorities for Bayside. The annual budget usually provides a fresh beginning, while building on the successes from our previous endeavors.

2020 though has taught us many things about who we are as people, as a community, as a State, and as a Country. We have been forced to deal with a pandemic that has taken lives, destroyed businesses, and completely changed the way we live as a people and operate as an organization. Simultaneously, we as a community, region, State and Country have faced challenge and heartbreak on issues of race, justice and equity. In addition, continually changing weather patterns, which impact how we prepare, plan, and respond to events well beyond the boundaries of Bayside, impact us ever so greatly within the boundaries of our community.

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

Unfortunately, the events of 2020 do not cease or terminate on December 31, 2020. The COVID-19 pandemic; issues of race, justice, and equity; as well as changing weather patterns will be with us, near and far, for a period of time, and we must address, adjust, and change as we ready for 2021 and beyond.

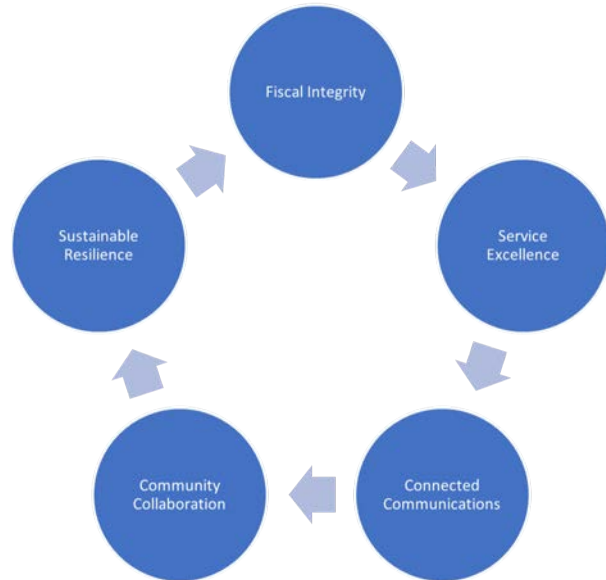
The ability to maintain these standards stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year. Nonetheless, the recommended 2021 budget is:

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

## Strategic Values

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

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



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

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

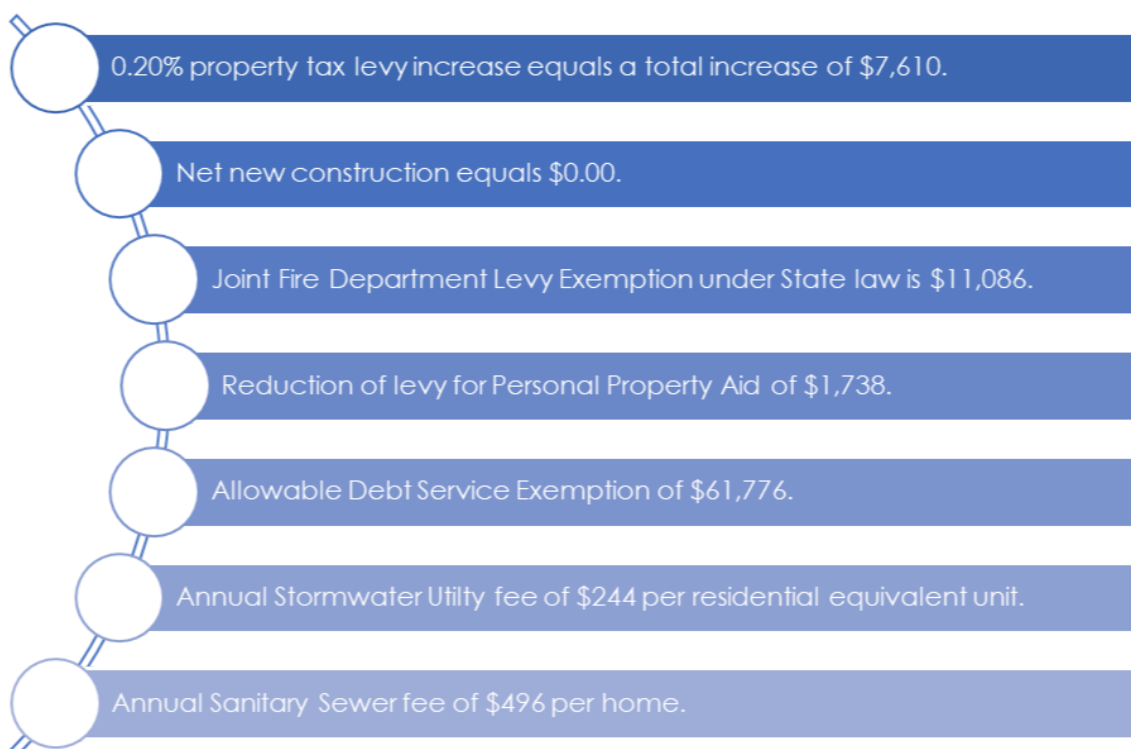
## 2021 Recommended Budget

In developing this Fiscal Year 2021 (FY21) 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 FY21 budget was developed in a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face so many ambiguities entering 2021. The FY21 budget also includes projects that will improve the overall quality of life for our Citizens. These projects include stormwater and sanitary sewer repairs improvements, stormwater ravine outfall repairs, road repairs and improvements, Ellsworth Park playground equipment updates, implementation of Next Generation 911 technology, replacement access and security systems for Village facilities, as well as vehicles and equipment for the Police Department and North Shore Fire Department.

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

As a service provider, we continue to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy tasks but it does present an opportunity to work with our community to ensure a strong Village and a bright future. I am happy to report, that through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget maintains the most efficient and effective delivery of services levels in FY21.

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and increased expenses associated with a joint Fire Department, such as the North Shore Fire Rescue, minus the levy reduction for personal property aid. These four elements would allow the Village to increase the property tax levy by \$9,348. The 2021 recommended budget proposes an increase of \$9,348, an increase to \$4,614,188, or 0.20 percent. The entire increase is allocated to expenditure increases related to the North Shore Fire Department. The 2021 recommended budget calls for the following:



## Local Constraints

The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2021 budget continues this discipline. Factors that influence the financial constraints placed upon the Village include:

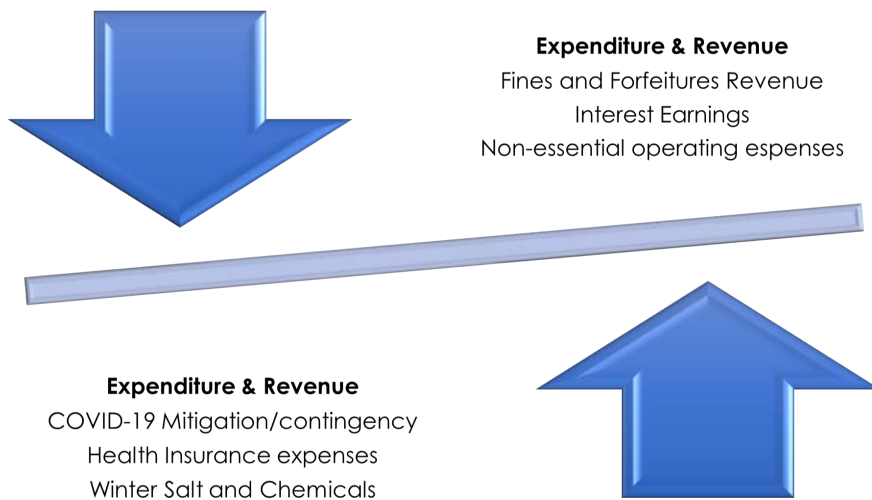


Local Constraints  
and Economy

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

## Limited Revenue Alternatives

In 2021, the budget took into consideration the current COVID-19 pandemic and accompanying impacts, such as decreased revenues and increased expenditures to manage the pandemic, continuation of increasing expenses and limited revenue alternatives. Specifically, the Village felt the most impacted by the following forces:



## 2021 Operations

2021 represents the culmination of a multi-year effort of prudent fiscal planning as well as a fundamental new reality that occurred in March 2020 with the onset on the COVID-19 pandemic. In 2021, the Village's financial plan includes:

- Maintaining existing Village services and events,
- Implementation of the 2018-2023 Village Long Term Financial Plan,
- Establishing a COVID-19 contingency fund in all funds, to help alleviate unknown expenses and unexpected revenue losses as a result of the COVID-19 pandemic,
- Updates to the Village's Comprehensive Plan, which is statutorily required to be updated every 10 years,
- Updates to the Village's Stormwater Management Plan, which is required to be updated the Wisconsin Department of Natural Resources as part of the Village's MS4 permit,
- First full year of Municipal Court administration and operation with the consolidated North Shore Municipal Court,
- Implementing updates to Information Technology staffing model to service Bayside Communication Center, North Shore Fire Department, City of Glendale and the Village of Shorewood,
- Enhancing implementation of the Emerald Ash Borer Management plan due to continued and enhanced impacts of the tree disease,
- Resurfaces Fairy Chasm Road from Fielding Road to Regent Road as well as implement Fairy Chasm Phase II stormwater ditch maintenance and culvert replacements,
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- Repairs stormwater ravine outfall on Laramie Lane, Glenbrook Road, and Jonathan Lane,
- Replaces Ellsworth Park freestanding playground equipment,
- Implements Next Generation 911 technology,
- Replaces access and security systems for Village facilities,
- Replaces vehicle and equipment replacements for the Police and North Shore Fire Department.



## 2021 Goals

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

### STRATEGIC VALUES, OBJECTIVES, and GOALS

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

##### A. Sound Management

1. Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
2. Complete Village audit with no new material weaknesses.
3. Develop 2022-2027 Village Long-Term Financial Plan.

##### B. Financial Stability

1. Mitigate impact of COVID-19 and pandemic related issues.
2. Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.
3. Implement ClearGOV budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.

##### C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Coordinate internal Financial Steering Committee.
3. Seek levy limit exemption for joint Public Safety Communication Center.

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

##### A. Neighborhood Stability

1. Enhance neighborhood and community identity and pride through the development of Village recognition programs.
2. Formalize and promote myBlue Neighbor Mediation Program.
3. Develop Community Standards campaign focused on education, promotion, and enforcement of Village codes.

##### B. Community Enrichment

1. Facilitate statutorily required 2021 Comprehensive Plan update.
2. Promote Village sponsored events and encourage community-based events.
3. Develop annual Citizens Academy program.

##### C. Cooperative Partnerships

1. Identify community leaders to serve as myBlue partnership coordinators.
2. Quantify metrics to evaluate the effectiveness of the myBlue and myCrew programs.
3. Implement Access Bayside sector mapping feature for issue identification.

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

##### A. Customer Service

1. Develop formal customer service program standards.
2. Identify trending and reoccurring seasonal issues and develop public resources guides.
3. Develop a Communications Plan for all communication platforms.

##### B. Virtual Services

1. Enhance social media reach.
2. Produce weekly Bayside Buzz and increase subscribers.

3. Synchronize communications across available channels to provide consistent information and resources to residents.

### **C. DIY Resources**

1. Maintain Village website interface and update information weekly.
2. Enhance communication tools to educate and enable citizens in the use of online resources.
3. Promote Access Bayside and educate residents on the use of the platform.

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

### **A. Performance Management**

1. Maintain organizational recognitions for excellence in performance management.
2. Update performance management tracking system and reporting.
3. Update Village Strategic Plan.

### **B. Technological Advancement and Innovation**

1. Audit existing Information Technology system processes.
2. Develop work plan for Building Services Department paperless permitting.
3. Implement Next Generation 911 technology.

### **C. Employee Development**

1. Update and implement leadership succession plan.
2. Review and implement areas identified in CVMIC Safety and Human Resources Audit.
3. Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.

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

### **A. Environmental Infrastructure**

1. Administer Emerald Ash Borer and Urban Forestry Management Plan.
2. Update Sanitary Sewer Public and Private Inflow and Infiltration Program.
3. Conduct analysis of capital assets and develop replacement life cycle.

### **B. Stormwater Mitigation**

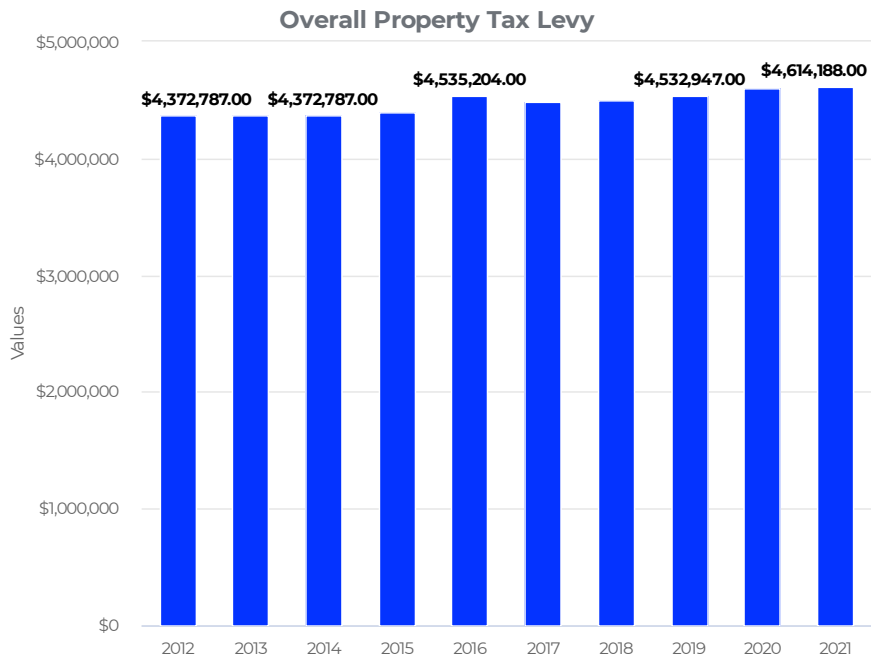
1. Update stormwater management plan requirements.
2. Expand right-of-way stormwater management infiltration program.
3. Implement Phase 2 Fairy Chasm Stormwater management plan.

### **C. Environmental Stewardship**

1. Develop environmental educational materials.
2. Identify cost-effective disposal partnerships to address collection materials.
3. Analyze alternative energy sources for Village facilities, equipment, and operations.

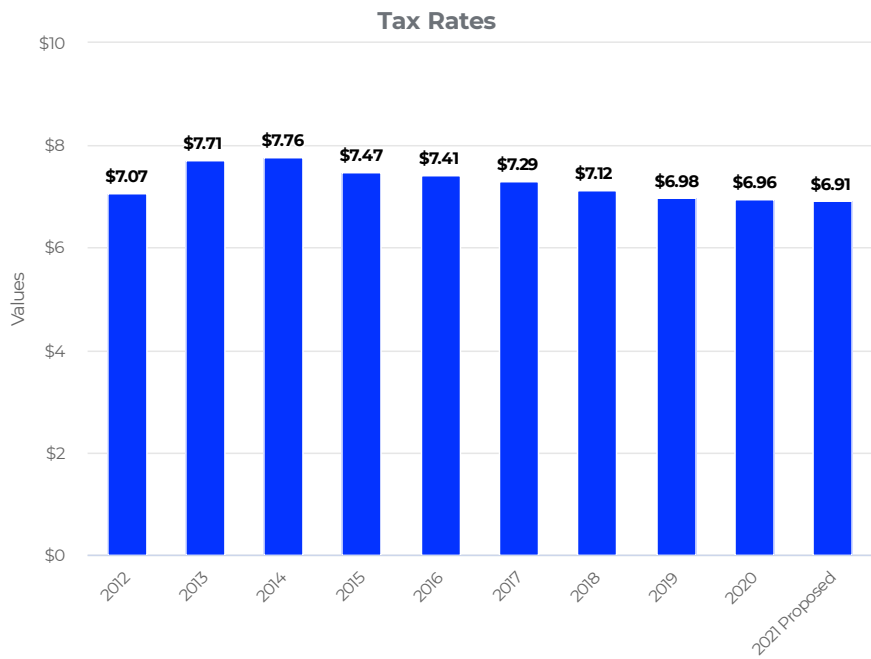
## **Property Tax Levy**

To accomplish the above, the Village receives its revenue from a variety of sources. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall Property Tax Levy since 2012:



## Property Taxes

The chart below illustrates the Village's tax rate since 2012. Assessed values continued to increase in 2020 which resulted in a 0.72% decrease from \$6.96 to \$6.91 per \$1,000 in the tax rate for 2021. As property values increase, tax rates tend to decrease if the tax levy is held constant.



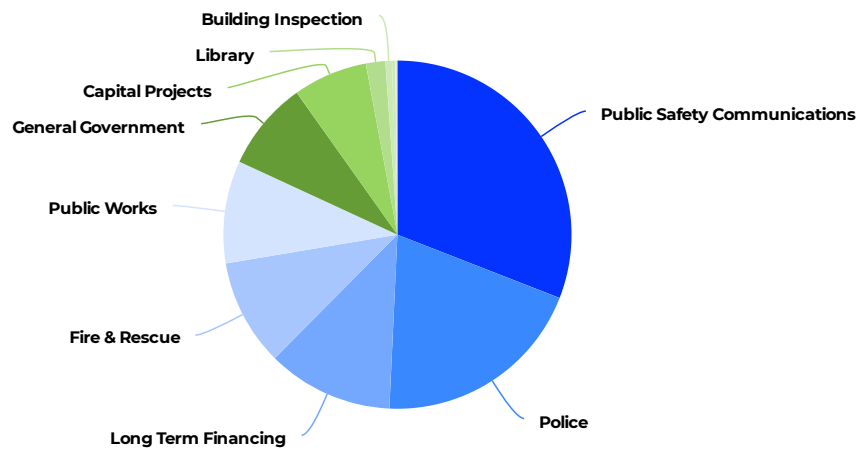
## Fiscal Year 2021 Expenditure Plan

Overall spending for Village operations will be \$10,507,518 in 2021, or 6.85% less than last year, as indicated below. The decrease reflects a decrease in capital expenditures and long-term financial expenditures. The chart below outlines expenditures for the current year only. It does not reflect debt repayment schedules; repayment schedules will be reflected in future budgets.

	2020 Amended	2021 Recommended	Percent Change
General Fund	4,460,306	4,419,519	-0.91%
Public Safety Communications	2,621,594	2,701,830	3.06%
Long Term Financial Fund	1,036,780	1,026,996	-0.94%
Sewer Enterprise Fund	1,541,048	1,144,143	-25.76%
Stormwater Fund	542,885	611,371	12.62%
Capital Funds	<u>1,077,312</u>	<u>603,658</u>	<u>-43.97%</u>
<b>Total Financial Plan</b>	<b>11,279,926</b>	<b>\$10,507,518</b>	<b>-6.85%</b>

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

2021 Expenses by Service Area



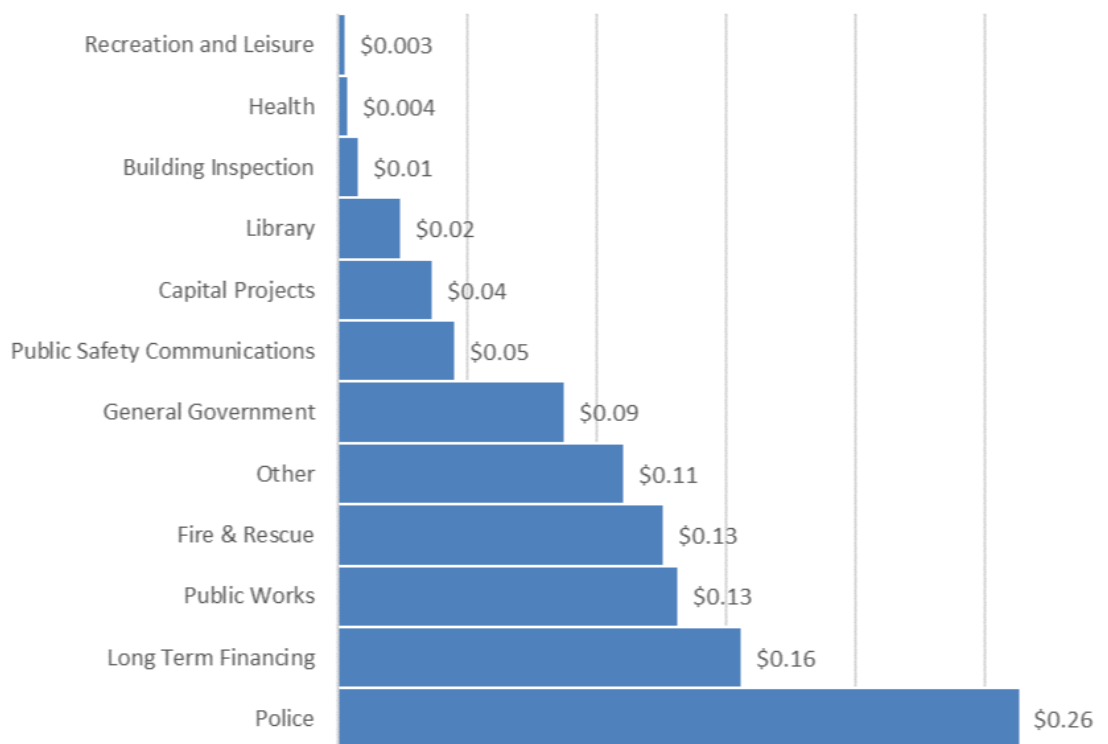
## Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$382,611. The Village tax rate is \$6.91/\$1,000 in 2021. The chart below answers one of the most common questions asked by Bayside residents, “How is the Village spending my tax dollars?”

- Average Assessed Home Value: \$382,611
- Annual Property Tax (Bayside only): \$2,643.84
- Monthly Property Tax (Bayside only): \$220.32
- Annual Sanitary Sewer/Stormwater Fees: \$740

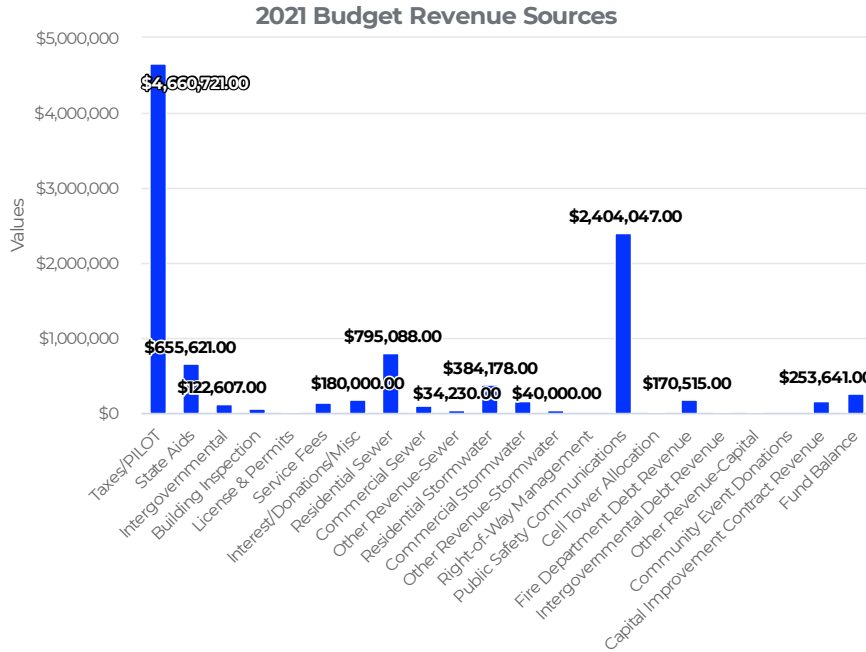
The chart breaks down the cost for various services by how every tax dollar is spent. For example, 26 cents of every dollar is spent on Police services.

Your tax dollar spent on Village Services



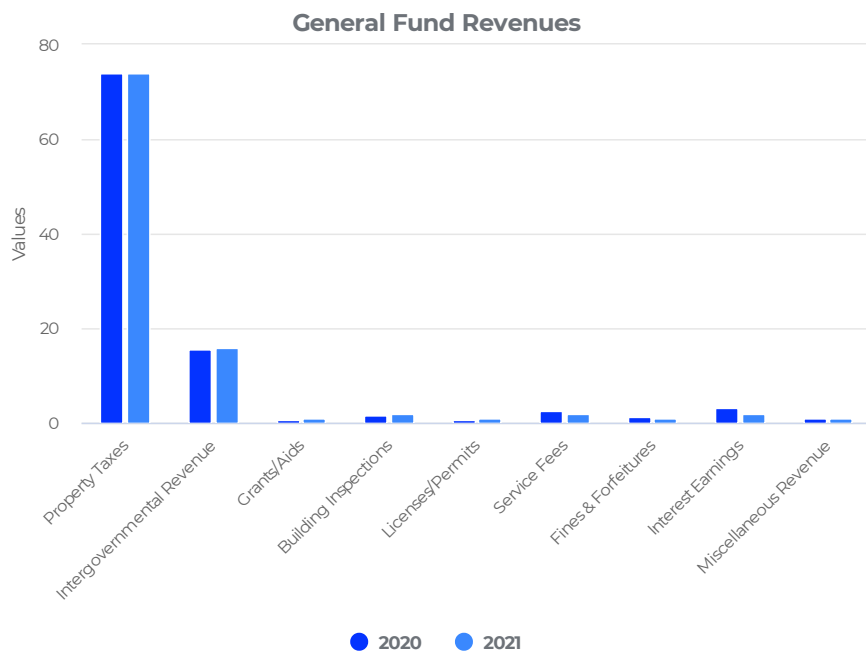
## Revenue Sources

The 2021 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 45.2% of total revenue sources. Below is a breakdown of revenue sources.



## General Fund Revenue

When examining the General Fund, State Aids decreased slightly in 2021. Overall, 74.3% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2021.



## Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$496 and \$244 per home, respectively, on an annual basis. This represents a monthly increase of \$0.50 each, and the increased fees are being used to offset operating costs, debt service and capital infrastructure projects. The commercial sanitary sewer rate remains at \$4.18 per thousand gallons of usage. An overview of the Village utility funds is contained within.

## Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's equalized tax base, or \$33,726,505 as of December 2019. The Village's total general obligation debt principal outstanding will be approximately \$10,206,289, which is 30.2% percent of the limit. Remaining general obligation borrowing capacity will be approximately \$23,518,812. Debt service schedules are included within.

## Capital Improvement Plan

Also included in the budget is a comprehensive capital improvement program. The Village has developed a long-term, strategic process for identifying a needs-based replacement schedule for equipment, as well as overall infrastructure. Emphasis on the operations, maintenance and upkeep of utilities remains a prevalent priority. In addition, a 20-year road replacement plan helps to outline the schedule for road repair based upon 2020 condition and cost repair estimates. An overview of the Village 2021-2027 Capital Improvement Program is contained within.

## Fund Balance Health

Over the course of 15 years, the Village has made a concerted effort to specifically designate fund balance and reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of Village policy will serve to level the property tax levy impact in future years. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained within.

## Fiscal Analysis

Also included within this budget document is a comprehensive 10-year analysis of fiscal and demographic factors that impact the long-term financial health of the Village. Overall, the analysis shows that the Village is in strong financial condition, but like most entities, public and private, must proceed with caution and exercise fiscal prudence during these difficult economic times. An overview of the Village Fiscal Analysis is contained within the performance measurement section of this document.

## Long-Term Financial Plan

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

## Performance Measurement

The 2021 budget includes a detailed look at the Village's award-winning performance measurement program. Performance measurement serves as the cornerstone of continuous improvement. Trend analysis of over 50 service areas allows staff and policymakers to examine operational efficiency as well as policy development. The Village was one (1) of 25 municipalities to receive the International City/County Management Association's Certificate of

Excellence for 2020, the highest level of recognition. A performance management dashboard is included to provide quick and easy status updates on key indicators. An overview of the Village performance measurement program is contained within.

### **Budget Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of the Distinguished Budget Presentation to the Village for fiscal year 2020. This marks the thirteenth consecutive year the Village received this award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. We believe this document meets these criteria and will be submitting for award designation for the 2021 budget.

### **Closing**

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

During this past year, we are proud that collectively, Bayside has been recognized by the Government Finance Officers Association, International City/County Management Association, Bird City USA, Arbor Day Foundation, Wisconsin Healthy Communities, SafeWise, Constant Contact, SeeClickFix, NOAA, Wisconsin Department of Transportation, and others for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2021 Annual Budget balances the needs of Bayside residents through a cost-conscious effort that ensures future generations can enjoy the high quality of life that residents have come to expect.

I would like to recognize and thank the Village Staff who manage their financial resources on a day-to-day basis with the Village's residents in mind. I would also like to specifically recognize Lynn Galyardt and Leah Hofer whose talent, knowledge and countless hours of hard work made the creation of this budget possible.

Respectfully Submitted,

Andrew K. Pederson  
Village Manager



## Short-term Factors

### COVID-19

There are many factors that can impact our local government operations. This past year has proven that the unexpected is not always known and cannot be predicted. Often times, we may not predict certain events, such as natural disasters or a change in the economy, but we still plan for how our local government will respond if they do occur. In these instances, we try to maintain a healthy fund balance that can provide emergency resources in a time of need, and we develop response plans. Those response plans may include limiting personnel, adding personnel, restricting purchases, adding expenses, or a complete change in operations. This year, the pandemic has created a totally new impact on our communities that could not have been predicted and that still does not have a clear end in sight. For something like this, we are forced to plan for the unplanned and to manage throughout the impact in an effort to reduce the overall negative effects that the pandemic has caused. These changes have included limiting exposure for our Citizens and employees, reducing civic engagement, canceling community events, and changing our public meeting platform in an effort to reduce the impact of the pandemic on our customers. These alterations in operations may not appear to be of great significance, but they will impact how we do business during FY21.

### State Imposed Levy Limits

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

In summary, the 2021 budget includes, the overall property tax levy is \$4,614,188, an increase of 0.20% from 2021. From 2016 to 2021, the overall property tax levy has increased \$179,897 or 4.09% while Consumer Price Index has increased 6.87%. In the last 10 years, property taxes have increased by 5.52% while the Consumer Price Index has increased by 14.56%.

### 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 services levels in FY21.

However, as the challenges presented by State imposed levy limits and the Expenditure Restraint program continue to reduce if not eliminate local revenue and expenditure authority. To the point, the Village's tax levy for all services provided, excluding the North Shore Fire Department, cannot increase in 2021. Yet, expenses such as the North Shore Health Department's budget, at the front lines of addressing the COVID-19 pandemic, increased nearly three percent (3%), winter salt increased seven percent (7%), health insurance costs increased eight percent (8%), to highlight a few. With each increase in expense, another area of the Village's operating budget needs to be reduced.

This State imposed structural imbalance has been ongoing since 2005. While this provides 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.

### 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 administrator. 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 is 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 Manager 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 2021 include:

### Fiscal Integrity

- Implementation of Long Term Financial Plan and updated Debt Service Schedule.
- Compliance with Levy Limits.
- Consider utilization of Fire Department Levy Cap Exemption.
- Compliance with Expenditure Restraint Program.
- Provide financial transparency and accountability.
- Provide personnel programs are implemented in a fiscally responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants and assessments effectively.
- Consideration of short and long term impacts of COVID-19 pandemic.

### Civic Engagement

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

### Service Excellence

- Explore enhanced service consolidation and sharing with neighboring communities.
- Maintain public right-of-ways, road reconstruction initiatives, and continued investment and maintenance in sewer and stormwater systems.
- Deploy public safety resources effectively for maximum visibility within the Village.
- Provide effective training, resources, and leadership development for Village staff.
- Further Communication Center usage of advanced technologies, sound and timely quality control review, policy development and implementation, and advanced training measures.
- Building inspections and property maintenance are completed in a timely and thorough manner to maintain property values.
- Internal operations such as human resources, records management, and information technology utilize time saving technology and programs.
- Utilize performance metrics to enhance service delivery through increased efficiency.

### Sustainability

- Enhanced implementation of EAB Management Plan.
- Continue to examine ways to effectively collect garbage, recycling and yard waste.
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt areas in Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

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

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

#### A. Sound Management

1. Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
2. Complete Village audit with no new material weaknesses.
3. Develop 2022-2027 Village Long-Term Financial Plan.

#### B. Financial Stability

1. Mitigate impact of COVID-19 and pandemic related issues.
2. Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.
3. Implement ClearGOV budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.

#### C. Collaborative Service Enhancements

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Coordinate internal Financial Steering Committee.
3. Seek levy limit exemption for joint Public Safety Communication Center.

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

#### A. Neighborhood Stability

1. Enhance neighborhood and community identity and pride through the development of Village recognition programs.
2. Formalize and promote myBlue Neighbor Mediation Program.
3. Develop Community Standards campaign focused on education, promotion, and enforcement of Village codes.

#### B. Community Enrichment

1. Facilitate statutorily required 2021 Comprehensive Plan update.
2. Promote Village sponsored events and encourage community-based events.
3. Develop annual Citizens Academy program.

#### C. Cooperative Partnerships

1. Identify community leaders to serve as myBlue partnership coordinators.
2. Quantify metrics to evaluate the effectiveness of the myBlue and myCrew programs.
3. Implement Access Bayside sector mapping feature for issue identification.

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

#### A. Customer Service

1. Develop formal customer service program standards.
2. Identify trending and reoccurring seasonal issues and develop public resources guides.
3. Develop a Communications Plan for all communication platforms.

#### B. Virtual Services

1. Enhance social media reach.
2. Produce weekly Bayside Buzz and increase subscribers.
3. Synchronize communications across available channels to provide consistent information and resources to residents.

#### C. DIY Resources

1. Maintain Village website interface and update information weekly.
2. Enhance communication tools to educate and enable citizens in the use of online resources.
3. Promote Access Bayside and educate residents on the use of the platform.

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

#### A. Performance Management

1. Maintain organizational recognitions for excellence in performance management.
2. Update performance management tracking system and reporting.
3. Update Village Strategic Plan.

#### B. Technological Advancement and Innovation

1. Audit existing Information Technology system processes.
2. Develop work plan for Building Services Department paperless permitting.
3. Implement Next Generation 911 technology.

#### C. Employee Development

1. Update and implement leadership succession plan.
2. Review and implement areas identified in CVMIC Safety and Human Resources Audit.
3. Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.

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

#### A. Environmental Infrastructure

1. Administer Emerald Ash Borer and Urban Forestry Management Plan.
2. Update Sanitary Sewer Public and Private Inflow and Infiltration Program.
3. Conduct analysis of capital assets and develop replacement life cycle.

#### B. Stormwater Mitigation

1. Update stormwater management plan requirements.
2. Expand right-of-way stormwater management infiltration program.
3. Implement Phase 2 Fairy Chasm Stormwater management plan.

#### C. Environmental Stewardship

1. Develop environmental educational materials.
2. Identify cost-effective disposal partnerships to address collection materials.
3. Analyze alternative energy sources for Village facilities, equipment, and operations.

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 FY21 are as follows:

- o COVID-19 management
- o State Imposed Levy Limits
- o Maintaining Service Delivery Models
- o Limited tax base diversity and tax base expansion
- o Political (Citizen) Involvement
- o Economic Influences
- o Social and Demographic Change
- o 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 2021 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2021,

- Within the Police Department, there are no proposed staffing changes.
- Within the Bayside Communications Center (BCC), responsibilities within the Information Technology area have been reallocated and the .5 FTE Records Management Administrator position has been eliminated. In addition, the 2020 budget contained 3 dispatch supervisors, 1 training coordinator, and 2 certified training officer/lead dispatchers. The 2021 budget allocates resources for 2 dispatch supervisors, 1 training coordinator, 1 certified training officer/lead dispatcher, and reallocated supervisory position to serve as BCC Deputy Director. All other staffing within BCC is proposed to remain the same.
- Within the Department of Public Works, the 2020 budget contained allocations for 2 LTE employees, 2 seasonal employees and funded portions of the Human Resources and Building Services Administrator. During 2020, 1 LTE and the HR position were furloughed and the 2 seasonal positions were held open. The 2021 budget eliminates 1 LTE and the Human Resource and Building Services Administrator position and retains the seasonal positions. All other staffing within DPW remains the same.
- Within both the Sanitary Sewer and Stormwater Utility operation, the proportionate share of the Human Resource and Building Services Administrator position have been removed as part of staffing reallocations.
- Within Village Hall, the 2020 included funds for a full-time Accounting Assistant and funded a portion of the Human Resource and Building Services Administrator position. To mitigate the impacts of COVID-19, the full time Accounting Assistant position was reallocated to a part-time Deputy Clerk. The 2021 Budget includes both the part-time Deputy Clerk and also authorizes a part-time Deputy Treasurer. The overall net impact is a reduction in personnel costs. All other staffing in Village Hall remains the same.

Inclusive of the North Shore Library, the Village employees 65.9 full-time equivalents in addition to the allocations to in part fund the North Shore Fire Department, North Shore Health Department, and the Milwaukee Area Domestic Animal Control Commission. The full organizational chart is contained within the 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 2021 financial blueprint for the Village. The 2021 budget is designed to provide ease of use to the reader, while acting as a financial conduit for all Village related expenses. Overall, the budget hopes to achieve the following:

### **The Budget as a Policy Document**

As a policy document, the budget indicates what services the Village will provide during the next fiscal year. Throughout the document the reader will have the opportunity to view both long and short-term goals, and how the financial policies will interact to meet the needs of Village residents.

### **The Budget as an Operations Guide**

As an operations guide, the 2021 budget provides detailed expenditures based upon departmental need. However, Bayside does not departmentalize most functions, but rather removes these silos (where applicable) to act in accordance with the four adopted Village strategic initiatives. Readers will find individual mission statements, along with detailed line-item history and expenditure layout.

### **The Budget as a Financial Plan**

As a financial plan, the budget summarizes and details the cost to the citizens of Bayside for services received, as well as funding information. The document will outline major revenue sources, expenditures, and overall changes and challenges from previous years. The Budget in Brief provides a quick synopsis of expenditures and revenues, while the Fiscal Analysis gives a more detailed introspective.

### **The Budget as a Communications Device**

Perhaps the most important part of the budget document is to make sure it is a usable, readable document for citizens, elected officials, and staff alike. Over the past several years, staff has worked diligently to provide summary information available in text, charts, tables, and graphs. We have also begun including individual case study information to help highlight a particular area of service. Bayside takes great pride in our performance measurement program as well. The user will notice several different measurables, as well as how they are incorporated into goals and management methods.



## **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 2021 Budget guidelines are outlined below, and include:

### **Fiscal Integrity**

- Implementation of Long Term Financial Plan and updated Debt Service Schedule.
- Compliance with Levy Limits.
- Consider utilization of Fire Department Levy Cap Exemption.
- Compliance with Expenditure Restraint Program.
- Provide financial transparency and accountability.
- Provide personnel programs are implemented in a fiscally responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants and assessments effectively.
- Consideration of short and long term impacts of COVID-19 pandemic.

### **Civic Engagement**

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

### **Service Excellence**

- Explore enhanced service consolidation and sharing with neighboring communities.
- Maintain public right-of-ways, road reconstruction initiatives, and continued investment and maintenance in sewer and stormwater systems.
- Deploy public safety resources, and leadership development for Village staff.
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- 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 deliver through increased efficiency.

### **Sustainability**

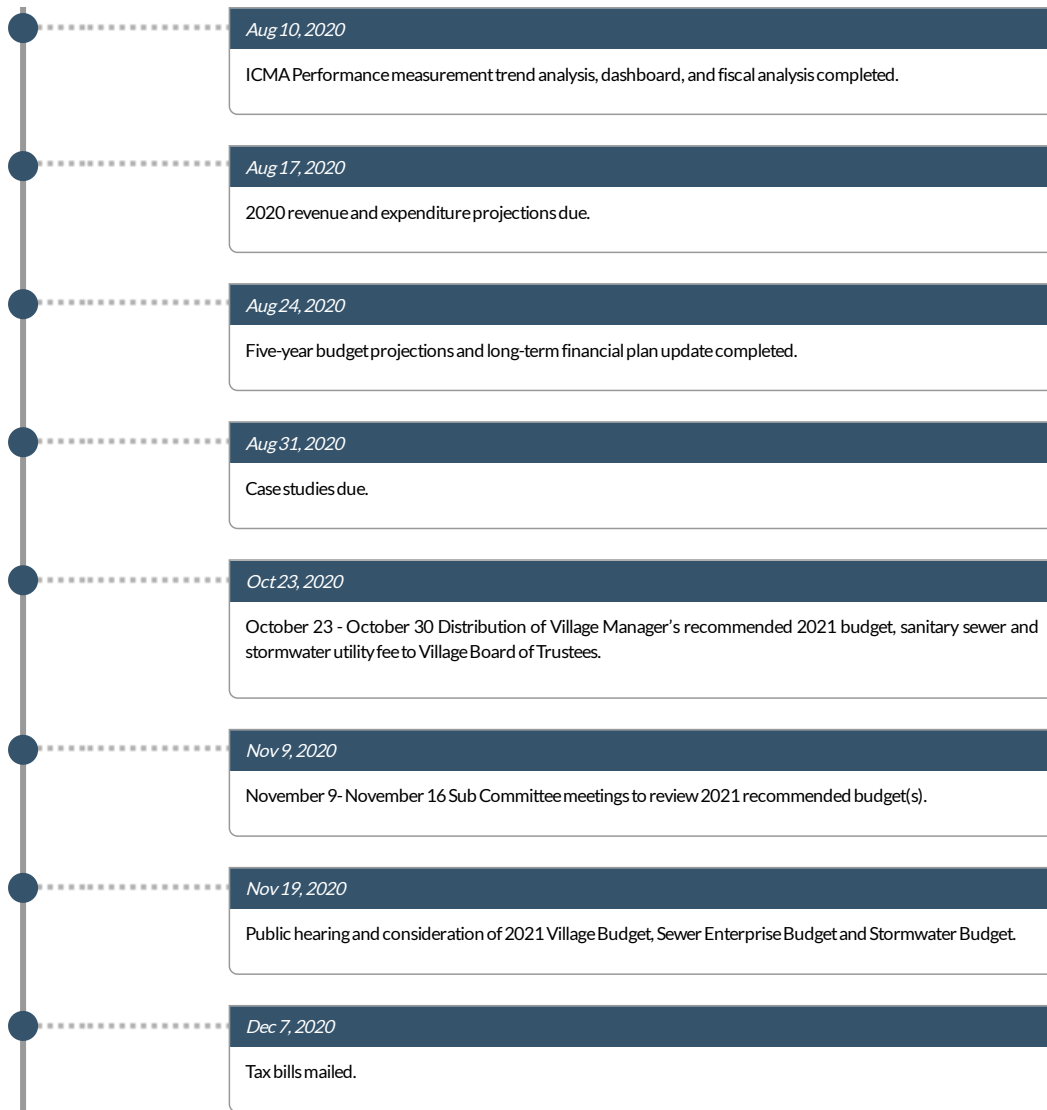
- Enhanced implementation of EAB Management Plan.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt areas in Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration

# Budget Timeline

Although the administration of the existing budget is a constant process, the preparation of the next year's budget generally begins in May with the establishment of the annual budget guidelines which serve as written goals and parameters for the development of the annual operating budgets. The Village uses the following procedures when establishing budgetary data reflected in this document:

1. During June - July, public strategic planning committee meetings are held whereby the Village Board of Trustees, its sub-committees, and Department Heads receive input and subsequently develop areas of emphasis and specific action items to provide a framework for the budget development.
2. In July, a Special Budget Session with Department Heads is held at which time budget instructions for the ensuing year are given by the Village Manager.
3. In late August - early September, Department Heads submit to the Village Manager, proposed operating budgets for the fiscal year which commences the following January 1. The operating budget includes proposed expenditures and means of financing them.
4. In late September - early October, the Village Manager submits the Executive Budget to the Village Board. Copies of the budget are made available for public use at the Village Clerk's Office and other venues.
5. In accordance with Wisconsin Statutes Section 65.90 (3), a Class 1 public notice is posted at least 15 days prior to a public hearing.
6. A budget public meeting/workshop is held by the Village Board and Village staff in the later part of October/November.
7. A public hearing is held the middle of November concerning the proposed budget.
8. During the month of November, the Village Board approves by resolution the proposed budget and sets the associated tax levy.





## **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.

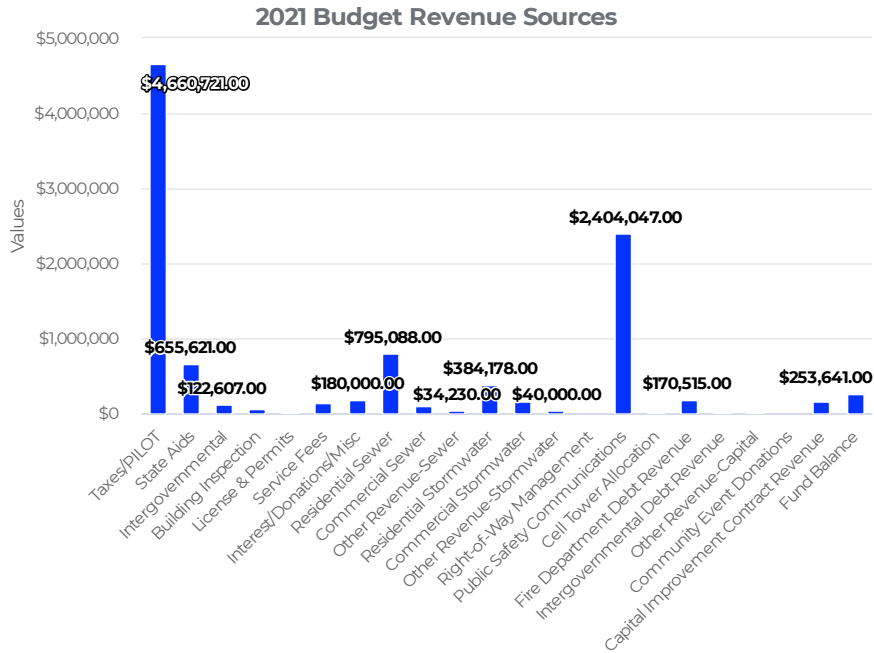
- Taxes are levied in December on the assessed value of the prior January 1.
- Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Village is entitled to the aids.
- Other general revenues such as fines and forfeitures,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

For 2021, the Village's fund structure contains the following funds:

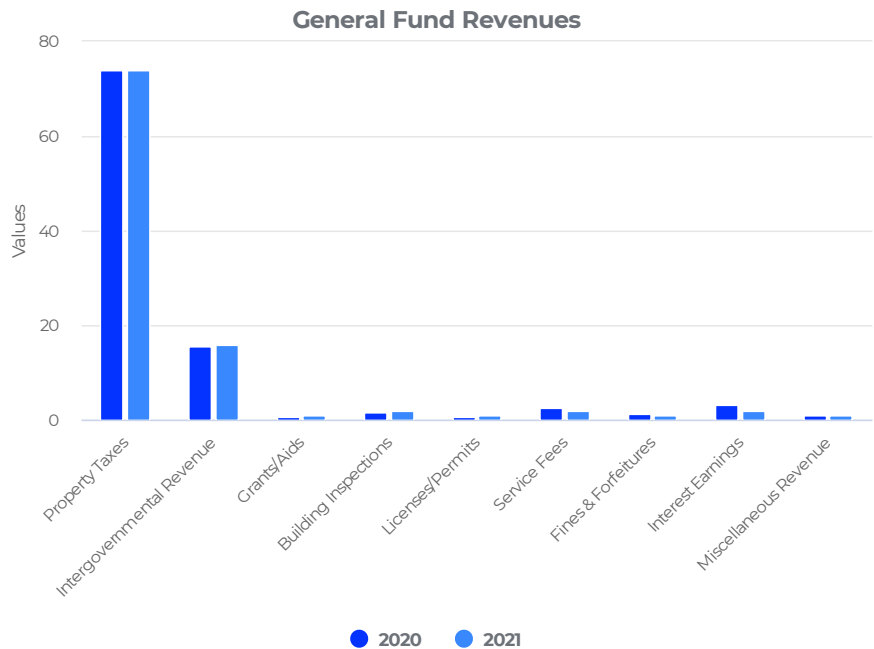
1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Community Development Authority Fund – 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. Public Safety Communications Capital Fund – 46
11. North Shore Library- 50

## Revenue Sources and Trends

The 2021 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 45.2% of total Village revenue sources. Below is a breakdown of revenue sources.

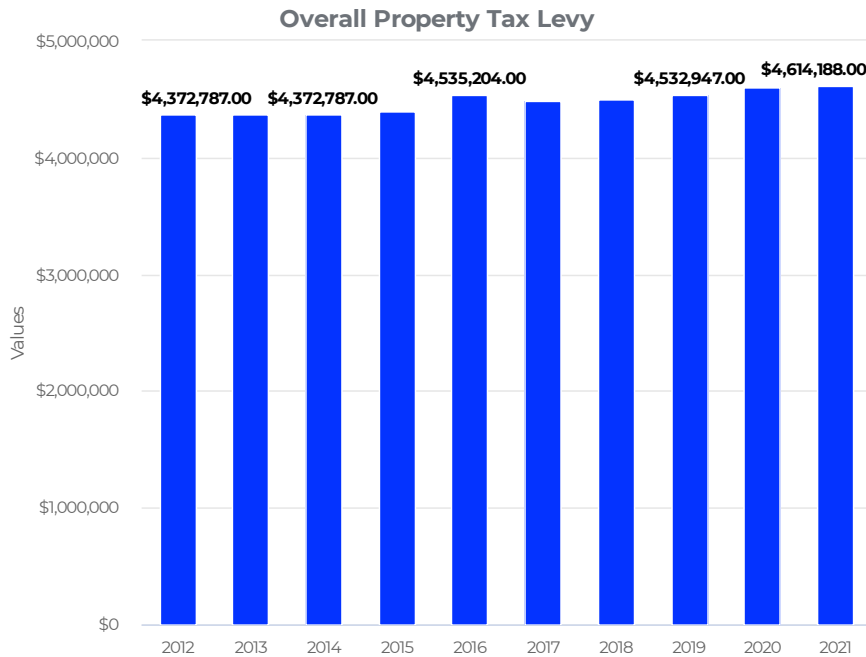


## General Fund Revenues

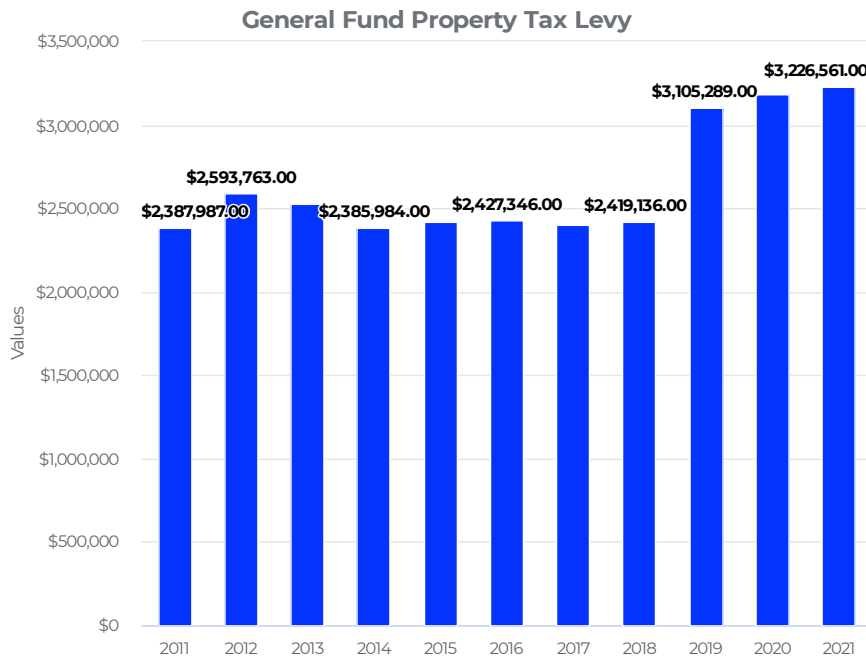


## Property Tax Revenue

The amount of the property tax levy for 2021 has increased slightly. The overall property tax levy is \$4,614,188. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy.



In the last ten years, the overall property tax levy has increased \$241,401, or 5.52%. The Consumer Price Index increase during that time was 14.56%. The General Fund property tax levy is 70% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.



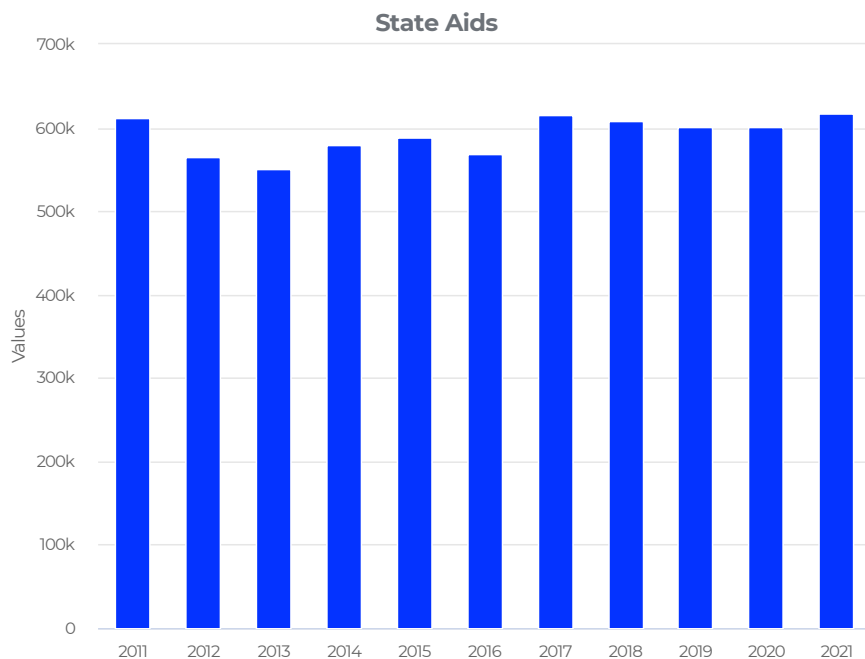
Over the course of the last fifteen years, the Village, along with other municipalities, must comply with State levy limits and the Expenditure Restraint Program (ERP) in order to qualify for State Aids. Levy limits provide a cap on the amount of the annual increase in the property tax levy by New Construction plus any increases in debt service. Meanwhile, the Expenditure Restraint Program limits increases in expenditures to the previous year's Consumer Price Index. During the last 10 years, expenditure increases have been limited under the ERP as illustrated below.

## State of Wisconsin State Aid

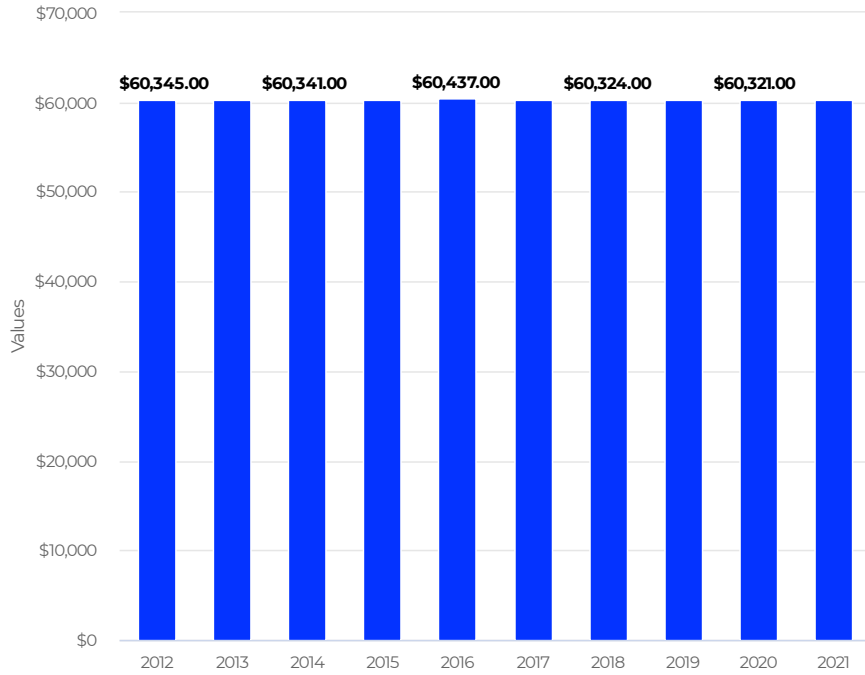
Monetary aids from the State of Wisconsin are the second primary source of Village revenues. The State of Wisconsin has significantly increased Transportation Aids in the last two fiscal years to assist in the replacement of aging infrastructure.

- That State Transportation Aid is the largest state aid source of general fund revenue at 2.3%. The 2021 anticipated allocation is \$445,084.84. Of which, \$37,546 has been allocated to the Public Works Capital Fund. This is a \$12,096.28 (-2.65%) decrease from the 2020 amount received.
- The State funding provision for expenditure restraint is 1.8%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.4% of the Village's revenue. These revenues are based on a formula that considers per capita and aid able revenue factors.

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



## State Shared Revenue



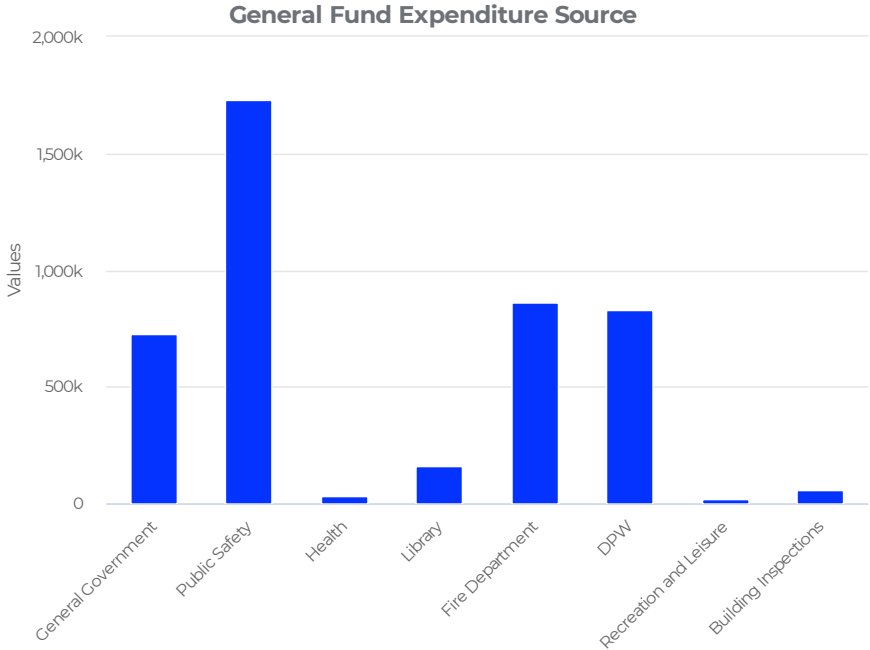
## Other Revenue Sources

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

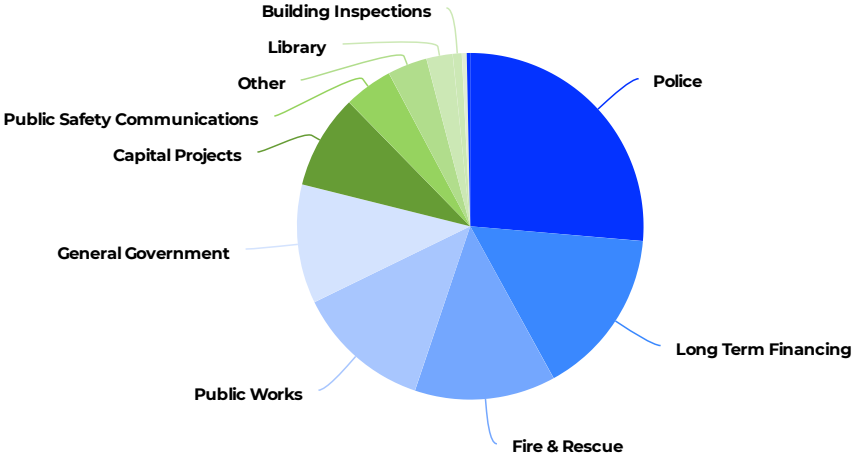


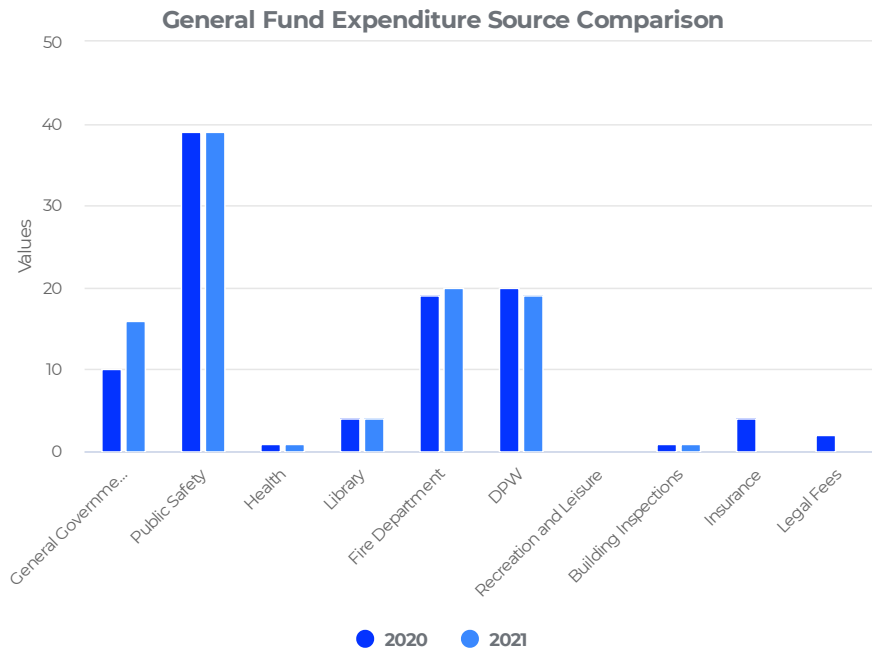
# Expenditures Trends

Police expenditures account for a large portion of the annual general fund expenditures spent in both 2020 and 2021. The charts below illustrate where General Fund monies are allocated.

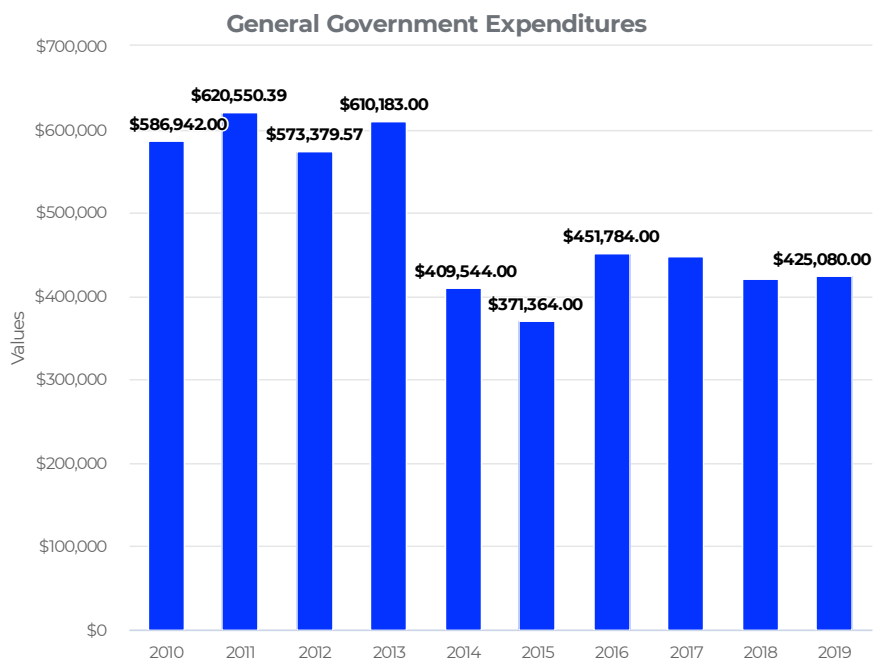


## Your tax dollar spent on Village Services per month

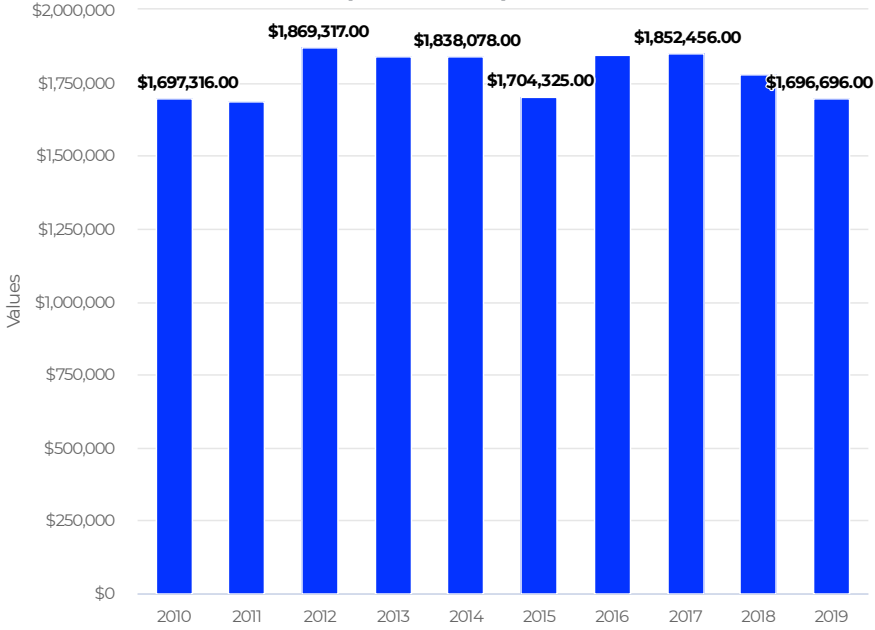




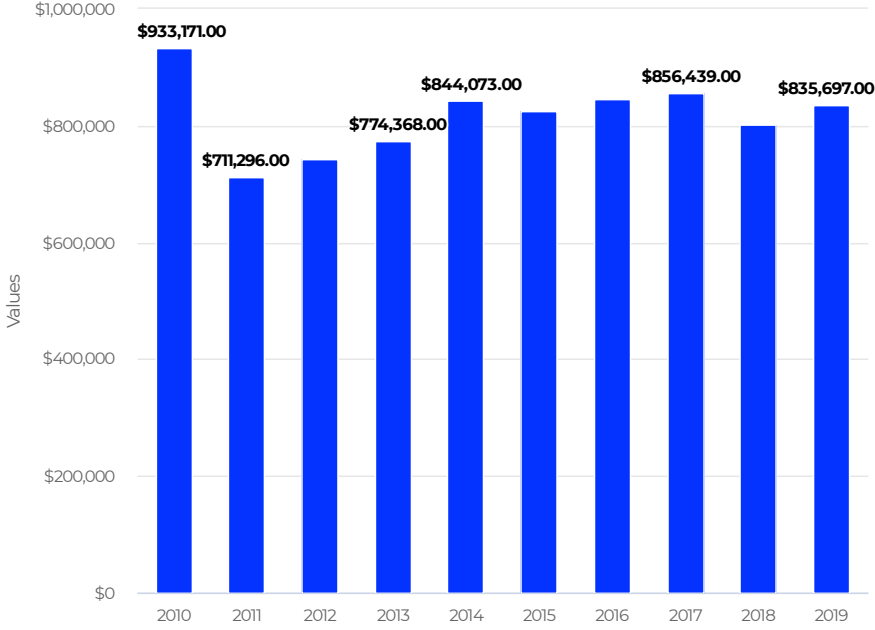
## Departmental Expenditures Trends



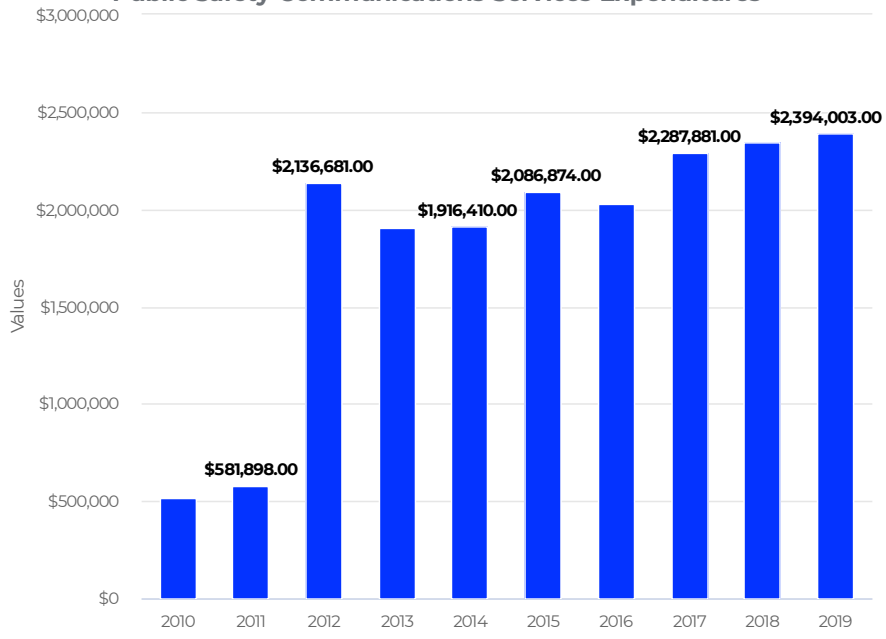
### Police Department Expenditures



### Department of Public Works Expenditures



### Public Safety Communications Services Expenditures



## Budget Summary

	Actual	Budget	Amended	Estimated	Budget	% Change
Revenues	2019	2020	2020	2020	2021	20/21
General Fund	4,539,130	4,384,768	4,384,768	4,562,142	4,419,519	0.8%
Sewer	949,940	1,086,368	1,086,368	915,671	929,318	-14.5%
Stormwater	568,858	543,965	543,965	550,416	588,627	8.2%
Public Safety Communications	2,464,755	2,612,851	2,612,851	2,612,850	2,701,830	3.4%
Long Term Financial	1,085,440	1,105,144	1,105,144	1,280,609	1,079,295	-2.3%
Capital Improvements	683,015	363,283	563,885	552,774	500,288	-11.3%
<b>Total</b>	<b>\$ 10,291,138</b>	<b>\$ 10,096,378</b>	<b>\$ 10,296,980</b>	<b>\$ 10,474,462</b>	<b>\$ 10,218,877</b>	

	Actual	Budget	Amended	Estimated	Budget	% Change
Expenditures	2019	2020	2020	2020	2021	20/21
General Fund	4,472,203	4,384,769	4,460,306	4,373,011	4,419,519	-0.9%
Sewer	841,678	1,571,048	1,541,048	1,365,509	1,144,143	-25.8%
Stormwater	389,269	543,965	542,885	629,771	611,371	12.6%
Public Safety Communications	2,478,898	2,612,851	2,621,594	2,530,219	2,701,830	3.1%
Consolidated Services	33,152	-	-	-	-	0.0%
Long Term Financial	1,084,837	1,036,780	1,036,780	1,211,781	1,026,996	-0.9%
Capital Improvements	741,002	647,069	1,077,312	804,481	603,658	-44.0%
<b>Total</b>	<b>\$10,041,038</b>	<b>\$10,796,482</b>	<b>\$11,279,926</b>	<b>\$10,914,772</b>	<b>\$10,507,518</b>	<b>-6.8%</b>
Revenues - Expenditures	\$250,100	-\$700,104	-\$982,946	-\$440,310	-\$288,641	

General Fund	Actual	Budget	Amended	Estimated	Budget	% Change
Revenues	2019	2020	2020	2020	2021	20/21
Taxes	3,160,834	3,242,588	3,242,588	3,249,348	3,285,094	1.3%
State Aids	585,452	600,894	600,894	609,960	618,073	2.9%
Intergovernmental	104,275	101,551	101,551	188,370	122,607	20.7%
Inspection	91,356	67,000	67,000	87,850	67,000	0.0%
License and Permits	40,250	23,960	23,960	24,345	24,870	3.8%
Service Fees	180,264	165,275	165,275	132,808	133,875	-19.0%
Interest/Misc	376,699	183,500	183,500	269,461	168,000	-8.4%
<b>Total</b>	<b>\$4,539,130</b>	<b>\$4,384,768</b>	<b>\$4,384,768</b>	<b>\$4,562,142</b>	<b>\$4,419,519</b>	
General Fund	Actual	Budget	Amended	Estimated	Budget	% Change
Expenditures	2019	2020	2020	2020	2021	20/21
General Government	911,863	690,725	823,133	759,895	728,663	-11.5%
Public Safety	1,543,294	1,700,149	1,693,528	1,646,064	1,731,835	2.3%
Health Department	28,083	28,645	28,645	28,645	29,395	2.6%
Library	158,841	177,555	177,555	162,194	160,277	-9.7%
Fire Department	832,646	853,689	853,689	853,689	864,506	1.3%
Public Works	863,274	870,908	831,908	837,756	827,995	-0.5%
Recreation and Leisure	7,309	7,348	6,098	3,768	21,098	246.0%
Building Inspections	68,375	55,750	45,750	58,250	55,750	21.9%
Other Uses	36,296	-	-	-	-	100.0%
<b>Total</b>	<b>\$4,449,980</b>	<b>\$4,384,769</b>	<b>\$4,460,306</b>	<b>\$4,350,261</b>	<b>\$4,419,519</b>	<b>-0.9%</b>

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

Tax Levy	2019	2020	2021
General Fund	3,105,389	3,184,461	3,226,561
Public Safety Communications	286,523	292,175	297,783
Long Term Financial	761,415	792,089	792,089
Capital Improvements	379,620	336,115	297,755
<b>Total</b>	<b>\$4,532,947</b>	<b>\$4,604,840</b>	<b>\$4,614,188</b>

Assessed Valuation	2018	2019	2020
Milwaukee County	623,588,000	635,053,650	640,466,000
Ozaukee County	25,683,700	27,005,400	27,457,660
Assessed Valuation	649,271,700	662,059,050	667,923,660
Property Tax Mill Rate	\$6.98	\$6.96	\$6.91

Net New Construction	2019	2020	2021
Percentage increase	0.281%	0.232%	0.000%
Increase allowed	\$12,655	\$10,516	\$0
Less Personal Property Aid	-\$1,738	-\$1,738	-\$1,738
NSFD Joint Fire Dept Adjustment	\$18,376	\$21,449	\$11,086
Debt Service Allowable	\$20,942	\$50,913	\$61,776

## Budget Detail

		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>GENERAL FUND</b>								
<b>General Fund Revenues</b>								
<b>Taxes</b>								
10-41100	Property Taxes	3,105,389	3,184,461	3,184,461	3,184,461	3,184,461	3,226,561	1.32%
10-41300	Interest on Delinquent Taxes	13,067	12,000	12,000	18,760	18,760	12,000	0.0%
10-41500	Payment in Lieu of Taxes	42,378	46,127	46,127	46,127	46,127	46,533	0.88%
	<b>Subtotal</b>	<b>\$3,160,834</b>	<b>\$3,242,588</b>	<b>\$3,242,588</b>	<b>\$3,249,348</b>	<b>\$3,249,348</b>	<b>\$3,285,094</b>	<b>1.3%</b>
<b>State Aids</b>								
10-43410	State Shared Revenue	60,322	\$60,321	60,321	\$9,048	60,321	\$60,296	-0.0%
10-43415	Video Service Provider Aid	-	\$0	-	\$7,330	7,330	\$7,330	0%
10-43510	Recycling Grant	25,679	25,679	25,679	25,676	25,676	\$25,676	-0.0%
10-43530	Exempt Computer Aid	15,160	15,160	15,160	15,160	15,160	\$15,160	0.0%
10-43535	Personal Property Aid	1,738	-	-	1,738	1,738	\$1,737	0%
10-43540	State Transportation Aid	385,684	402,837	402,837	329,755	402,837	\$412,020	2.3%
10-43545	State Highway 32 Connecting Highway Aid	16,872	16,954	16,954	12,684	16,954	16,954	0.0%
10-43600	Expenditure Restraint Aid	79,998	79,944	79,944	79,944	79,944	78,900	-1.3%
	<b>Subtotal</b>	<b>\$585,452</b>	<b>\$600,894</b>	<b>\$600,894</b>	<b>\$481,333</b>	<b>\$609,960</b>	<b>\$618,073</b>	<b>2.9%</b>
<b>Intergovernmental</b>								
10-43210	Community Development Block Grant	5,996	5,598	\$5,598	\$0	\$1,680	5,598	0.0%
10-43225	Public Safety Communication Administration	94,099	95,953	95,953	95,953	95,953	97,488	1.6%
10-43235	North Shore Library Administration	-	-	-	19,521	19,521	19,521	
10-43555	Intergovernmental Grant	4,180	-	-	96,216	71,216	-	0%
	<b>Subtotal</b>	<b>\$104,275</b>	<b>\$101,551</b>	<b>\$101,551</b>	<b>\$211,690</b>	<b>\$188,370</b>	<b>\$122,607</b>	<b>20.7%</b>
<b>Inspection</b>								
10-44410	Residential Code Compliance	\$0	\$0	\$0	\$100	\$100	-	0%
10-44415	Architectural Review Committee Applications	1,920	2,000	2,000	1,920	2,000	2,000	0.0%
10-44460	Building Permits	87,686	65,000	65,000	77,578	85,000	65,000	0.0%
10-44480	Vacant Property Fees	1,750	-	-	750	750	-	0%
	<b>Subtotal</b>	<b>\$91,356</b>	<b>\$67,000</b>	<b>\$67,000</b>	<b>\$80,348</b>	<b>\$87,850</b>	<b>\$67,000</b>	<b>0.0%</b>
<b>License and Permits</b>								
10-44100	Operator Licenses	1,430	\$1,000	\$1,000	\$1,260	\$1,425	1,000	0.0%
10-44120	Liquor Licenses	3,010	3,000	3,000	2,900	2,900	2,900	-3.3%
10-44140	Cigarette Licenses	300	300	300	300	300	200	-33.3%
10-44210	Bicycle Licenses	20	-	-	-	-	-	
10-44220	Animal Licenses	2,114	1,750	1,750	1,003	1,750	1,750	0.0%
10-44420	Occupancy Permits	300	140	140	250	250	250	78.6%
10-44435	Transient Merchant Permit	520	300	300	350	350	300	0.0%
10-44495	Excavation/Right of Way/Privilege	25,493	15,000	15,000	7,447	12,000	15,000	0.0%
10-44520	Home Occupation Fees	200	-	-	-	-	-	0%
10-44525	Fill Permits	1,600	-	-	-	-	-	0%
10-44530	Rummage Sale Permits	190	220	220	120	120	120	-45.5%
10-44535	Dumpster Permits	1,993	1,000	1,000	2,000	2,000	2,000	100.0%
10-44540	Sign Permits	980	700	700	350	500	500	-28.6%
10-44550	Conditional Use Permits	1,200	300	300	700	700	300	0.0%
10-44555	Board of Zoning Appeals Fees	500	-	-	2,000	2,000	500	0%
10-44570	Special Event Permits	400	250	250	50	50	50	-80.0%
	<b>Subtotal</b>	<b>\$40,250</b>	<b>\$23,960</b>	<b>\$23,960</b>	<b>\$18,730</b>	<b>\$24,345</b>	<b>24,870</b>	<b>3.8%</b>
<b>Services</b>								
10-44300	Cable Franchise Fees	\$73,663	\$74,000	\$74,000	\$49,944	\$65,000	\$65,000	-12.2%
10-44560	Tree Program	7,000	5,000	5,000	4,700	5,000	5,000	0.0%
10-45100	Fines & Forfeitures	61,765	50,000	50,000	16,438	24,000	40,000	-20.0%
10-45120	Court Service Fees	25	-	-	-	-	-	0%
10-45125	Misc. Service Fee-Notary/Fingerprinting	178	100	100	162	162	100	0.0%
10-46110	Property Status Revenue	5,510	3,100	3,100	4,277	4,777	4,000	29.0%
10-46120	Publication Fees	175	175	175	250	250	175	0.0%

10-46130	Data Sales	1,031	550	550	548	550	550	0.0%
10-46135	Police Uniforms		-	-	-	-	-	0%
10-46310	Special Pickups	11,553	8,000	8,000	8,398	9,171	8,000	0.0%
10-46315	Mulch Deliveries	6,241	4,800	4,800	8,302	8,500	4,800	0.0%
10-46320	Garbage & Recycling Cans/UTD	4,871	2,600	2,600	-	-	-	-100.0%
10-46330	Well Permit	200	10,000	10,000	2,875	6,900	-	-100.0%
10-46710	Park Facility Rental & Programs	689	800	800	3,206	3,206	800	0.0%
10-46715	Public Works Service Revenue	2,110	1,000	1,000	289	289	300	-70.0%
10-48210	Copies	164	150	150	3	5	150	0.0%
10-48220	False Alarm Fees	5,090	5,000	5,000	1,000	5,000	5,000	0.0%
	<b>Subtotal</b>	<b>\$180,264</b>	<b>\$165,275</b>	<b>\$165,275</b>	<b>\$100,390</b>	<b>\$132,808</b>	<b>\$133,875</b>	<b>-19.0%</b>
<b>Interest/Miscellaneous</b>								
10-48100	Interest	\$230,515	\$140,000	\$140,000	\$119,131	\$125,000	\$110,000	-21.4%
10-48110	Unrealized & Realized Gain/Loss - Investments	44,117	-	-	47,031	53,370	0	0%
10-48200	Miscellaneous Revenues	2,020	500	500	2,587	2,587	500	0.0%
10-48215	Fire Dues	22,223	-	-	22,750	22,750	0	0%
10-48230	Recycling Proceeds	1,093	1,000	1,000	316	500	500	-50.0%
10-48240	Credit Card Rebate	-	7,000	7,000	7,866	7,866	7,000	0.0%
10-48260	Insurance Awards	26,701	-	-	15,284	15,284	0	0%
10-48310	Equipment Sales	15,030	-	-	3,436	3,436		0%
10-46400	Equipment Rental - Sewer Fund	17,500	17,500	17,500	17,500	17,500	20,000	14.3%
10-46415	Equipment Rental - Stormwater Fund	17,500	17,500	17,500	17,500	17,500	20,000	14.3%
10-48500	Community Event Donations						10,000	0%
10-49223	Transfer from CDA	-	-	-	3,667	3,667	0	0%
	<b>Subtotal</b>	<b>\$376,699</b>	<b>\$183,500</b>	<b>\$183,500</b>	<b>\$257,069</b>	<b>\$269,461</b>	<b>\$168,000</b>	<b>-8.4%</b>
	<b>TOTAL</b>	<b>\$4,539,130</b>	<b>\$4,384,768</b>	<b>\$4,384,768</b>	<b>4,398,908</b>	<b>\$4,562,142</b>	<b>\$4,419,519</b>	<b>0.8%</b>



		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>GENERAL FUND EXPENDITURES</b>								
<b>General Government</b>								
<b>Personnel</b>								
10-51000-110	Wages	202,353	251,280	251,280	155,680	244,930	236,083	-6.0%
10-51000-111	Overtime	-	-	-	-	-	-	0%
10-51000-117	Health Insurance Buyout	1,996	2,100	2,100	1,367	2,100	2,000	-4.8%
10-51000-119	Dental Insurance Buyout	168	217	217	91	136	208	-4.1%
10-51000-120	Trustee wages	8,400	8,400	8,400	5,200	8,200	8,400	0.0%
10-51000-125	Elections wages	1,947	6,000	6,000	4,567	6,000	3,000	-50.0%
10-51000-150	Wisconsin Retirement System	17,856	17,805	17,805	12,006	16,533	15,017	-15.7%
10-51000-151	Social Security	18,214	21,573	21,573	12,463	19,535	20,402	-5.4%
10-51000-152	Life Insurance	1,043	1,088	1,088	678	876	796	-26.8%
10-51000-153	Health Insurance	25,720	24,294	24,294	14,818	18,844	17,393	-28.4%
10-51000-154	Dental Insurance	549	544	544	391	502	362	-33.5%
	<b>Subtotal</b>	<b>\$278,246</b>	<b>\$333,301</b>	<b>\$333,301</b>	<b>\$207,259</b>	<b>\$317,655</b>	<b>\$303,661</b>	<b>-8.9%</b>
<b>Supplies/Contractual</b>								
10-51000-130	Elections supplies	14,008	7,600	7,600	9,183	11,625	3,800	-50.0%
10-51000-180	Recruitment	6,242	-	700	296	296	-	-100.0%
10-51000-210	Contractual Services	8,153	12,578	11,078	10,092	12,578	13,379	20.8%
10-51000-221	Telecommunications	2,825	2,900	2,900	2,313	2,900	2,614	-9.9%
10-51000-225	Computer Support	998	1,000	1,000	-	1,000	1,000	0.0%
10-51000-230	Materials & Supplies	1,731	2,500	2,200	2,262	2,262	2,200	0.0%
10-51000-300	Administrative	215	800	800	-	800	800	0.0%
10-51000-310	Office Supplies	3,534	4,000	4,000	2,524	4,000	4,000	0.0%
10-51000-311	Postage	2,698	5,000	7,000	6,907	8,907	2,600	-62.9%
10-51000-321	Dues & Subscriptions	6,429	4,161	4,161	2,867	4,161	6,430	54.5%
10-51000-322	Training, Safety & Certifications	9,139	11,500	5,100	1,283	5,100	8,255	61.9%
10-51000-323	Wellness	-	1,000	1,000	-	1,000	1,000	0.0%
10-51000-324	Publications & Printing	56	100	100	88	100	100	0.0%
10-51000-350	Equipment Replacement	338,188	2,000	2,000	-	2,000	2,000	0.0%
10-51000-390	Employee Recognition	67	100	100	-	100	100	0.0%
10-51000-520	Tax Refunds/Uncollectible	3	-	-	200	200	-	0%
10-51000-591	Municipal Code	4,732	4,000	4,000	3,942	4,000	4,000	0.0%
	<b>Subtotal</b>	<b>\$399,020</b>	<b>\$59,239</b>	<b>\$53,739</b>	<b>\$41,958</b>	<b>\$61,029</b>	<b>\$52,278</b>	<b>-2.7%</b>
<b>Professional Services</b>								
10-51000-214	Audit Services	18,497	18,403	18,403	16,968	18,403	18,743	1.8%
10-51000-219	Assessor Services	32,000	24,900	24,900	24,900	24,900	24,900	0.0%
10-51000-226	Benefit Administrative Fees	1,311	510	510	344	510	200	-60.7%
10-51000-229	Investment Fees	5,062	4,200	4,200	3,526	4,200	4,200	0.0%
10-51000-238	Financial Advisor Services	4,200	6,000	6,000	400	6,000	6,000	0.0%
	<b>Subtotal</b>	<b>\$61,070</b>	<b>\$54,013</b>	<b>\$54,013</b>	<b>\$46,137</b>	<b>\$54,013</b>	<b>\$54,043</b>	<b>0.1%</b>
<b>Insurances &amp; Contingency</b>								
10-51000-500	Contingency	-	50,000	20,000	-	-	50,000	150.0%
10-51000-501	COVID 19 Contingency	-	-	167,908	-	167,908	89,554	-46.7%
10-51000-509	Pollution Liability	-	886	886	-	-	-	-100.0%
10-51000-510	General Liability	19,398	21,218	21,218	20,194	20,194	44,606	110.2%
10-51000-511	Automobile Liability	16,296	19,669	19,669	5,134	5,134	5,606	-71.5%
10-51000-512	Boiler Insurance	669	802	802	549	549	634	-20.9%
10-51000-513	Workers Compensation	59,721	59,859	59,859	47,603	47,603	50,298	-16.0%
10-51000-515	Commercial Crime Policy	1,031	1,921	1,921	151	151	166	-91.3%
10-51000-516	Property Insurance	4,114	8,374	8,374	7,418	7,418	7,418	-11.4%
10-51000-517	Public Official Bonds	10,296	12,828	12,828	9,624	9,624	9,816	-23.5%
	<b>Subtotal</b>	<b>\$111,525</b>	<b>\$175,557</b>	<b>\$313,465</b>	<b>\$90,673</b>	<b>\$258,581</b>	<b>\$258,098</b>	<b>-17.7%</b>
<b>Legal</b>								
10-51000-208	Special Legal Services	\$7,201	\$2,000	2,000	(\$92)	\$2,000	\$2,000	0.0%
10-51000-211	Legal Counsel - Contracted	54,336	58,583	58,583	35,197	58,583	58,583	-0.00%
10-51000-213	Legal Counsel-Personnel	465	8,033	8,033	2,773	8,033	-	-100.0%

		<b>Subtotal</b>	<b>62,002</b>	<b>68,616</b>	<b>68,616</b>	<b>37,878</b>	<b>68,616</b>	<b>60,583</b>	
		<b>TOTAL</b>	<b>\$911,863</b>	<b>\$690,725</b>	<b>\$823,133</b>	<b>\$423,906</b>	<b>\$759,895</b>	<b>\$728,663</b>	<b>-11.5%</b>
<b>Public Safety</b>									
<b>Police</b>									
<b>Personnel</b>									
10-52100-110	Wages		\$971,089	\$1,023,408	\$1,023,408	\$648,639	\$1,023,889	\$1,108,010	8.3%
10-52100-112	Wages PT		20,602	29,164	29,164	17,683	29,464		-100.0%
10-52100-111	Overtime		21,721	35,000	35,000	15,077	30,000	30,000	-14.3%
10-52100-116	Holiday Pay		28,579	32,267	32,267	-	32,267	36,286	12.5%
10-52100-117	Health Insurance Buyout		9,350	18,900	18,900	-	18,900	12,600	-33.3%
10-52100-119	Dental Insurance Buyout		208	906	906	151	906	680	-24.9%
10-52100-118	Shift Differential Pay-Bump		5,866	3,360	3,360	2,445	3,360	3,360	0.0%
10-52100-150	Wisconsin Retirement System		97,767	114,366	114,366	70,197	114,366	122,031	6.7%
10-52100-151	Social Security		79,804	87,618	87,618	52,043	87,117	91,673	4.6%
10-52100-152	Life Insurance		729	798	798	592	787	855	7.1%
10-52100-153	Health Insurance		121,589	136,189	136,189	74,829	99,943	155,107	13.9%
10-52100-154	Dental Insurance		1,709	2,583	2,583	1,112	1,485	2,705	4.7%
10-52100-519	Contractual Retirement Benefits			56,893	56,893	-	56,893	46,334	-18.6%
		<b>Subtotal</b>	<b>\$1,359,013</b>	<b>\$1,541,452</b>	<b>\$1,541,452</b>	<b>\$882,769</b>	<b>\$1,499,378</b>	<b>1,609,641</b>	<b>4.4%</b>
<b>Supplies/Contractual</b>									
10-52100-180	Recruitment/Background		804	-	-			-	0%
10-52100-209	House of Correction Fees		1,890	1,000	1,000	-	1,000	751	-24.9%
10-52100-210	Contractual Services		26,750	41,373	38,905	21,604	41,000	36,174	-7.0%
10-52100-211	Prosecutorial Services							24,897	
10-52100-213	Legal Counsel-Personnel		2,591	1,000	679	679	2,000	1,000	47.4%
10-52100-215	MADACC		1,487	1,300	1,300	1,292	1,300	1,300	0.0%
10-52100-221	Telecommunications		6,976	5,196	5,196	3,842	5,196	5,195	-0.0%
10-52100-225	Computer Support		5,034	5,000	5,000	-	5,000	5,000	0.0%
10-52100-226	Benefit Administrative Fees			1,140	1,140	650	1,140	1,436	26.0%
10-52100-230	Materials & Supplies		6,315	6,025	6,025	6,846	8,025	5,400	-10.4%
10-52100-231	Fleet Maintenance		5,459	7,000	7,000	3,232	5,000	7,000	0.0%
10-52100-310	Office Supplies		1,008	1,000	1,000	340	1,000	1,000	0.0%
10-52100-311	Postage		420	700	700	748	800	800	14.3%
10-52100-321	Dues & Subscriptions		1,189	1,560	1,560	1,205	1,300	990	-36.5%
10-52100-322	Training, Safety & Certifications		14,168	6,953	4,753	2,719	5,500	4,000	-15.8%
10-52100-323	Ammunition		1,559	1,600	1,600	459	1,600	1,600	0.0%
10-52100-330	Uniform Supplies		6,756	6,500	6,500	2,702	6,500	6,500	0.0%
10-52100-333	Medical Supplies		528	1,205	1,673	1,665	1,665	1,090	-34.8%
10-52100-340	Fuel Maintenance		19,644	24,000	22,000	9,363	16,650	18,060	-17.9%
10-52100-350	Equipment Replacement		3,911	-	-	-	-	-	0%
10-52100-390	Employee Recognition		55	100	-	-	-	-	0%
10-52100-518	Police Professional Liability		13,113	16,179	16,179	12,139	12,139	-	-100.0%
10-52100-521	GASB-OPEB			-	-			-	0%
		<b>Subtotal</b>	<b>\$119,657</b>	<b>128,831</b>	<b>\$122,210</b>	<b>\$69,484</b>	<b>\$116,815</b>	<b>122,193</b>	<b>-0.0%</b>
		<b>SUBTOTAL</b>	<b>\$1,478,670</b>	<b>\$1,670,283</b>	<b>\$1,663,662</b>	<b>\$952,254</b>	<b>\$1,616,193</b>	<b>\$1,731,835</b>	<b>4.1%</b>
<b>Municipal Court</b>									
<b>Personnel</b>									
10-51200-113	Judge Fees		3,600	900	900	900	900	-	-100.0%
10-51200-151	Social Security		275	69	69	69	69	-	-100.0%
		<b>Subtotal</b>	<b>3,875</b>	<b>\$969</b>	<b>\$969</b>	<b>\$969</b>	<b>\$969</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Supplies/Contractual</b>									
10-51200-208	Special Prosecutorial Services		2,294	5,000	915	518	915	-	-100.0%
10-51200-210	Contractual Services		31,942		4,085	\$4,090	4,090	-	-100.0%
10-51200-211	Legal Counsel - Contracted		25,604	23,897	23,897	11,249	23,897	-	-100.0%
10-51200-310	Office Supplies		49	-	-	-	-	-	0%
10-51200-321	Dues & Subscriptions		100	-	-	-	-	-	0%
10-51200-325	Judicial Education		759	-	-	-	-	-	0%
		<b>Subtotal</b>	<b>\$60,748</b>	<b>28,897</b>	<b>28,897</b>	<b>15,857</b>	<b>28,902</b>	<b>-</b>	<b>-100.0%</b>
		<b>SUBTOTAL</b>	<b>\$64,623</b>	<b>\$29,866</b>	<b>\$29,866</b>	<b>\$16,826</b>	<b>\$29,871</b>	<b>\$0</b>	<b>-100.0%</b>

	TOTAL	\$1,543,294	\$1,700,149	\$1,693,528	\$969,079	\$1,646,064	\$1,731,835	2.3%
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<b>Inspections, Code Enforcement &amp; Zoning</b>								
<b>Expenses</b>								
10-52400-110	Wages	\$20,000	\$20,000	20,000	\$20,000	\$20,000	\$20,000	0.0%
10-52400-250	Building Permits	48,375	\$35,750	25,750	23,338	38,250	35,750	38.8%
	<b>TOTAL</b>	<b>\$68,375</b>	<b>\$55,750</b>	<b>\$45,750</b>	<b>\$43,338</b>	<b>\$58,250</b>	<b>\$55,750</b>	<b>21.9%</b>
<b>Public Works</b>								
<b>Personnel</b>								
10-53000-110	Wages	\$289,634	\$305,350	\$286,350	\$226,069	\$286,350	\$303,960	6.1%
10-53000-111	Overtime	5,891	3,500	3,500	4,339	5,839	4,200	20.0%
10-53000-112	Wages PT	34,746	47,571	47,571	27,995	44,795	-	-100.0%
10-53000-117	Health Insurance Buyout	125	500	500	208	375	-	-100.0%
10-53000-119	Dental Insurance Buyout		57	57	-	-	-	-100.0%
10-53000-150	Wisconsin Retirement System	19,160	20,848	20,848	14,695	22,746	20,057	-3.8%
10-53000-151	Social Security	22,943	24,415	24,415	17,186	25,808	23,574	-3.4%
10-53000-152	Life Insurance	618	517	517	551	701	557	7.7%
10-53000-153	Health Insurance	87,956	70,459	70,459	66,915	83,715	91,315	29.6%
10-53000-154	Dental Insurance	1,759	1,586	1,586	1,502	1,877	1,903	20.0%
	<b>Subtotal</b>	<b>\$462,832</b>	<b>\$474,803</b>	<b>\$455,803</b>	<b>\$359,461</b>	<b>\$472,206</b>	<b>\$445,566</b>	<b>-2.2%</b>
<b>Supplies/Contractual</b>								
10-53000-180	Recruitment	\$306	\$0	\$0	\$0	\$0	\$0	0%
10-53000-200	Facility Maintenance & Supplies	16,983	25,000	25,000	9,040	20,000	22,500	-10.0%
10-53000-201	Cleaning & Janitorial Services	11,962	11,500	11,500	5,770	11,400	11,400	-0.9%
10-53000-202	HVAC Maintenance	1,250	4,200	4,200	1,700	4,200	4,200	0.0%
10-53000-210	Contractual Services	34,434	33,824	35,094	23,095	33,824	38,727	10.4%
10-53000-216	Engineering		16,728	16,728	3,104	16,728	20,000	100.0%
10-53000-220	Utilities	50,764	59,000	59,000	25,175	42,000	55,000	-6.8%
10-53000-221	Telecommunications	3,815	2,865	2,865	1,107	2,100	2,300	-19.7%
10-53000-226	Benefit Administration						114	
10-53000-230	Materials & Supplies	2,476	5,150	4,938	1,123	6,000	5,100	3.3%
10-53000-231	Fleet Maintenance	26,567	31,163	31,163	30,984	37,000	31,163	0.0%
10-53000-233	Tools	594	1,000	500	207	500	1,500	200.0%
10-53000-310	Office Supplies	150	150	150	172	173	150	0.0%
10-53000-321	Dues & Subscriptions	230	925	525	295	925	525	0.0%
10-53000-322	Training, Safety & Certifications	1,271	3,500	1,000	376	1,000	1,950	95.0%
10-53000-330	Uniform Supplies	2,375	1,800	1,800	1,466	2,000	1,800	0.0%
10-53000-334	Winter Operations	35,206	36,000	36,000	20,677	40,000	40,000	11.1%
10-53000-340	Fuel Maintenance	26,645	24,000	22,000	11,428	22,000	20,000	-9.1%
10-53000-350	Equipment Replacement	1,926	-	-	-	-	6,200	0%
10-53000-360	Equipment Rental	6,605	8,500	7,500	6,810	7,500	8,500	13.3%
10-53000-370	Tipping Fees	66,855	71,000	68,942	42,726	71,000	71,000	3.0%
10-53000-377	Yard Waste Tub Grinding	13,200	10,000	7,500	-	7,500	8,500	13.3%
10-53000-390	Employee Relations	175	100	-	-	-	100	0%
10-53000-400	Street Maintenance	6,295	7,700	7,700	-	7,700	7,700	0.0%
10-53000-401	Crack Sealing & Striping	-	-	-	-	-	-	0%
10-53000-450	Signage & Traffic Safety	1,924	2,000	2,000	830	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	9,511	10,000	5,000	4,833	5,000	7,000	40.0%
10-53000-465	Tree Disease Mitigation	78,923	30,000	25,000	3,906	25,000	15,000	-40.0%
	<b>Subtotal</b>	<b>400,441</b>	<b>396,105</b>	<b>376,105</b>	<b>\$194,824</b>	<b>365,550</b>	<b>382,429</b>	<b>1.7%</b>
<b>TOTAL</b>		<b>\$863,274</b>	<b>\$870,908</b>	<b>831,908</b>	<b>\$554,285</b>	<b>\$837,756</b>	<b>\$827,995</b>	<b>-0.5%</b>

<b>Recreation and Leisure</b>								
<b>Personnel</b>								
10-55200-110	Wages - FT	\$5,230	\$5,200	\$5,200	1,836	3,036	5,200	0.0%
10-55200-151	Social Security	400	398	398	93	232	398	-0.1%
	<b>Subtotal</b>	5,630	\$5,598	\$5,598	\$1,929	\$3,268	\$5,598	-0.0%
<b>Supplies/Contractual</b>								
10-55200-230	Materials & Supplies	1,679	1,500	500	191	500	500	0.0%
10-55200-235	Community Events	-	-	-	-	-	15,000	0%
10-55200-435	Baseball Field	-	250	-	-	-	-	0%
	<b>Subtotal</b>	\$1,679	1,750	\$500	\$191	\$500	\$15,500	3000.0%
	<b>TOTAL</b>	\$7,309	\$7,348	\$6,098	\$2,120	\$3,768	\$21,098	246.0%
<b>Shared Services</b>								
10-51000-217	Health Department	\$28,083	\$28,645	\$28,645	\$21,355	\$28,645	\$29,395	2.6%
10-52200-224	Fire & Rescue - North Shore	832,646	853,689	853,689	640,266	853,689	864,506	1.3%
10-55100-227	Library-North Shore	158,841.00	177,555	177,555	162,194	162,194	160,277	-9.7%
10-52200-376	Fire Insurance Dues	22,223	-	-	22,750	22,750		0%
								0%
	<b>TOTAL</b>	\$1,041,793	\$1,059,889	\$1,059,889	\$846,565	\$1,067,278	\$1,054,178	-0.5%
<b>Other Financing Uses/Sources</b>								
10-59240-900	Administrative/Transfer to	36,296		-				
	<b>TOTAL</b>	\$36,296	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL GENERAL FUND EXPENDITURES</b>		\$4,472,203	\$4,384,769	\$4,460,306	\$2,839,293	\$4,373,011	\$4,419,519	-0.9%
<b>FUND BALANCE APPLIED</b>								
10-34315	Designated Future Budget	12,745		-	12,745.00	12,745		
10-34000	Undesignated Fund Balance	1,298,172	1,049,178	1,049,178	2,857,789	1,487,303	1,487,303	41.8%
	<b>FUND BALANCE</b>	1,310,917	\$1,049,178	1,049,178	2,870,534.09	1,500,048	1,487,303	41.8%

		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>SANITARY SEWER FUND</b>								
<b>Revenues</b>								
20-43210	Intergovernmental Grant	\$5,827	\$0	\$0	\$0	\$0	\$0	0%
20-46210	Intergovernmental Grant-PPII		150,000	150,000	-	-		100.0%
20-46410	Residential Sewer-ERU	772,948	777,138	777,138	782,530	782,530	795,088	2.31%
20-46420	Commercial Sewer-User Fee	122,616	125,000	125,000	48,553	98,553	100,000	-20.0%
20-46425	Police Lease Revenue	34,230	34,230	34,230	34,230	34,230	34,230	0.0%
20-46430	Connection Fee	-	-	-	-	-	-	0%
20-46450	Intergovernmental Revenue	-	-	-	-	-	-	0%
20-48100	Interest	1,396	-	-	325	358	-	0%
20-48200	Miscellaneous Revenue	12,923	-	-	-	-	-	0%
20-48260	Insurance Awards/Dividends	-	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$949,940</b>	<b>\$1,086,368</b>	<b>\$1,086,368</b>	<b>\$865,638</b>	<b>\$915,671</b>	<b>\$929,318</b>	<b>-14.5%</b>
<b>Expenses</b>								
<b>Personnel</b>								
20-51000-110	Wages	\$129,080	\$147,056	\$117,056	\$67,744	\$117,056	\$123,597	5.6%
20-51000-111	Overtime	182	900	900	75	900	900	0.0%
20-51000-117	Health Insurance Buyout	604	1,200	1,200	546	696	500	-58.3%
20-51000-119	Dental Insurance Buyout	44	135	135	30	34	54	-60.0%
20-51000-150	Wisconsin Retirement System	19,456	9,979	9,979	2,306	9,900	8,404	-15.8%
20-51000-151	Social Security	5,443	11,513	11,513	3,284	9,079	9,566	-16.9%
20-51000-152	Life Insurance	153	265	265	132	168	263	-0.8%
20-51000-153	Health Insurance	7,324	20,131	20,131	5,897	7,097	21,741	8.0%
20-51000-154	Dental Insurance	162	453	453	171	207	453	0.0%
	<b>Subtotal</b>	<b>\$162,448</b>	<b>\$191,632</b>	<b>\$161,632</b>	<b>\$80,186</b>	<b>\$145,138</b>	<b>\$165,478</b>	<b>2.4%</b>
<b>Supplies/Contractual</b>								
20-51000-180	Recruitment	9,113	-	-	-	-	-	0%
20-51000-220	Utilities	6,746	7,000	7,000	3,122	5,100	6,000	-14.3%
20-51000-221	Telecommunications	192	360	360	19	40	100	-72.2%
20-51000-226	Benefit Administrative Fees	139	170	170	127	170	23	-86.6%
20-51000-230	Materials & Supplies	1,304	2,000	2,000	1,337	1,600	2,000	0.0%
20-51000-231	Fleet Maintenance	97	1,000	1,000	1,015	1,016	1,500	50.0%
20-51000-232	Lift Station Maintenance	6,952	11,550	11,550	4,907	9,000	10,550	-8.7%
20-51000-233	Tools	1,096	3,500	3,500	-	3,500	1,500	-57.1%
20-51000-234	Diggers Hotline	1,469	2,130	2,130	976	2,000	2,000	-6.1%
20-51000-311	Postage	400	400	400	300	400	400	0.0%
20-51000-322	Training, Safety & Certifications	2,823	2,425	2,425	-	1,000	2,400	-1.0%
20-51000-333	GASB 75 OPEB Expense	159	-	-	-	-	-	0%
20-51000-340	Fuel Maintenance	3,200	3,200	3,200	2,200	2,200	3,200	0.0%
20-51000-350	Equipment Replacement	994	1,000	1,000	-	1,000	1,000	0.0%
20-51000-360	Equipment Rental	17,500	17,500	17,500	17,500	17,500	20,000	14.3%
20-51000-500	Contingency	-	-	-	-	-	-	0%
20-51000-801	Capital Projects	-	540,389	540,389	14,374	540,000	295,000	-45.4%
20-51000-813	Infrastructure Repairs	34,995	-	-	-	-	-	0%
	<b>Subtotal</b>	<b>\$87,178</b>	<b>\$592,624</b>	<b>\$592,624</b>	<b>\$45,878</b>	<b>\$584,526</b>	<b>\$345,673</b>	<b>-41.7%</b>
<b>Professional Services</b>								
20-51000-210	Contractual Services	271,322	274,122	274,122	\$137,514	274,122	274,993	0.3%
20-51000-211	Legal Counsel-Contracted	-	-	-	-	-	-	0%
20-51000-212	Contract Services-Misc	208	-	-	-	-	-	0%
20-51000-213	Private Prop II	-	150,000	150,000	-	-	-	-100.0%
20-51000-214	Audit Services	3,500	3,525	3,525	3,288	3,525	3,525	0.0%
20-51000-216	Engineering	58,588	43,091	43,091	22,841	43,091	34,678	-19.5%
20-51000-510	General Liability Insurance	2,315	2,800	2,800	2,366	2,366	2,144	-23.4%
20-51000-513	Workers Compensation	1,916	1,954	1,954	1,554	1,954	1,642	-16.0%
20-51000-515	Commercial Crime Policy	144	147	147	10	10	11	-92.3%
20-51000-516	Property Insurance	1,147	3,290	3,290	2,914	2,914	2,914	-11.4%
	<b>Subtotal</b>	<b>\$339,140</b>	<b>478,929</b>	<b>\$478,929</b>	<b>\$170,488</b>	<b>\$327,982</b>	<b>\$319,908</b>	<b>-33.2%</b>
<b>Sewer Debt Service</b>								
20-58100-617	Principal Redemption - CWF Loan	-	78,939	78,939	-	78,939	80,806	2.4%

20-58100-618	Principal Redemption on Bond	-	163,750	163,750		163,750	173,750	6.1%
20-58100-621	Interest on Bond	57,618	53,183	53,183	43,563	53,183	48,426	-8.9%
20-58100-626	Interest Clean Water Fund	10,395	8,853	8,853	4,893	8,853	6,964	-21.3%
20-53000-700	Depreciation	186,975	3,138	3,138	-	3,138	3,138	0.0%
20-53000-701	Loss on Disposal of Capital Assets		-	-	-	-	-	
20-58291-226	Bond Issuance fees		-	-	-	-	-	0%
20-58291-825	Amortization of debt	(2,076)	-	-	-	-	-	0%
20-59240-900	Administrative/Transfer to		-	-	-	-	-	0%
			-	-	-	-	-	
	<b>Subtotal</b>	<b>\$252,912</b>	<b>\$307,863</b>	<b>\$307,863</b>	<b>\$48,456</b>	<b>\$307,863</b>	<b>\$313,085</b>	<b>1.7%</b>
	<b>TOTAL</b>	<b>\$841,678</b>	<b>\$1,571,048</b>	<b>\$1,541,048</b>	<b>\$345,007</b>	<b>\$1,365,509</b>	<b>\$1,144,143</b>	<b>-25.8%</b>
<b>FUND BALANCE APPLIED</b>		-	\$0	\$0	\$0	\$0	\$214,825	
20-34350	Designated CWFL Reserve Fund	31,650	31,650	31,650	31,650	31,650	31,650	0.0%
20-34360	Designated ECOMAR Equip	63,597	69,873	66,735	66,735	66,735	66,735	0.0%
20-34000	Undesignated fund balance	2,449,284	1,698,016	1,698,016	3,075,039	1,999,446	1,784,621	5.1%
	<b>FUND BALANCE</b>	<b>2,544,530</b>	<b>\$1,799,539</b>	<b>\$1,796,401</b>	<b>\$3,173,423</b>	<b>\$2,097,831</b>	<b>\$1,883,006</b>	<b>4.8%</b>

		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>STORMWATER FUND</b>								
<b>Revenue</b>								
22-43210	Intergovernmental Grant	\$45,000	\$0	\$0	\$4,731	\$4,731	\$40,000	0%
22-46405	Residential Stormwater	362,851	379,516	379,516	377,111	377,111	384,178	1.2%
22-46425	Commercial Stormwater	142,930	\$154,449	154,449	71,487	142,974	154,449	-0.0%
22-46430	Right-of-way Culvert Replacement Program	18,078	10,000	10,000	25,600	25,600	10,000	0.0%
	<b>TOTAL</b>	<b>\$568,858</b>	<b>\$543,965</b>	<b>\$543,965</b>	<b>\$478,929</b>	<b>\$550,416</b>	<b>\$588,627</b>	<b>8.2%</b>
<b>Expenses</b>								
<b>Personnel</b>								
22-53000-110	Wages	119,326	147,217	147,217	73,546	126,046	123,597	-16.0%
22-53000-112	Wages - PT	1,837	-	-	984	984	-	0%
22-53000-111	Overtime	86	900	900	1,941	1,941	900	0.0%
22-53000-117	Health Insurance Buyout	604	1,200	1,200	546	658	500	-58.3%
22-53000-119	Dental Insurance Buyout	44	135	135	30	31	54	-60.0%
22-53000-150	Wisconsin Retirement System	6,424	9,998	9,998	3,688	8,575	8,404	-15.9%
22-53000-151	Social Security	7,989	11,433	11,433	4,757	9,919	9,566	-16.3%
22-53000-152	Life Insurance	192	265	265	167	241	263	-0.8%
22-53000-153	Health Insurance	24,555	20,131	20,131	14,131	22,891	21,741	8.0%
22-53000-154	Dental Insurance	505	453	453	356	551	453	0.0%
	<b>Subtotal</b>	<b>\$161,562</b>	<b>\$191,732</b>	<b>\$191,732</b>	<b>\$100,147</b>	<b>\$171,838</b>	<b>\$165,478</b>	<b>-13.7%</b>
<b>Supplies/Contractual</b>								
22-53000-210	Contractual services	1,153	1,138	1,138	1376	1,376	1,029	-9.6%
22-53000-220	Utilities	1,747	2,400	2,400	859	1,200	2,400	0.0%
22-53000-221	Telecommunications	192	250	250	19	40	100	-60.0%
22-53000-226	Benefit Administrative Fees	139	170	170	127	226	23	-86.6%
22-53000-230	Materials & Supplies	1,216	2,500	2,087	2,366	2,500	2,500	19.8%
22-53000-232	Lift Station Maintenance	500	2,000	2,000	878	2,000	2,000	0.0%
22-53000-322	Training, Safety & Certifications	714	2,000	2,000	-	1,000	1,000	-50.0%
22-53000-327	Culvert Materials	29,332	38,000	38,000	13,877	27,000	27,000	-28.9%
22-53000-328	Landscaping Materials	15,215	37,000	35,921	6,105	25,000	37,000	3.0%
22-53000-329	Excavation and Disposal	-	-	-	-	-	15,000	0%
22-53000-340	Fuel Maintenance	2,500	2,500	2,500	2,500	2,500	2,500	0.0%
22-53000-342	Construction Materials	51,586	27,760	27,760	2,212	2,212	-	-100.0%
22-53000-350	Equipment Replacement	5,107	2,000	2,000	-	2,000	62,000	3000.0%
22-53000-360	Equipment Rental	17,500	17,500	17,500	17,500	175,000	20,000	14.3%
22-53000-410	Stormwater Management	1,835	-	-	-	-	-	0%
22-53000-801	Capital Projects	(31,241)	75,000	75,000	7,330	75,000	138,000	84.0%
22-53000-500	Contingency	-	-	-	-	-	-	0%
	<b>Subtotal</b>	<b>\$97,495</b>	<b>\$210,218</b>	<b>\$208,726</b>	<b>\$55,148</b>	<b>\$317,054</b>	<b>\$310,552</b>	<b>48.8%</b>
<b>Professional Services</b>								
22-53000-211	Legal Counsel-Contracted	4,071	\$0	\$413	\$413	\$413	\$0	0%
22-53000-214	Audit Services	1,594	1,624	1,624	1,497	1,497	1,654	1.8%
22-53000-216	Engineering	47,135	66,000	66,000	9,487	66,000	62,164	-5.8%
22-53000-510	General Liability Insurance	2,770	3,452	3,452	2,922	2,922	2,644	-23.4%
22-53000-513	Workers Compensation	1,916	1,916	1,916	1,524	1,524	1,610	-16.0%
22-53000-515	Commercial Crime Policy	144	144	144	10	10	11	-92.2%
22-53000-516	Property Insurance	1,121	3,194	3,194	2,829	2,829	2,829	-11.4%
	<b>Subtotal</b>	<b>\$58,751</b>	<b>\$76,329</b>	<b>\$76,742</b>	<b>\$18,682</b>	<b>\$75,195</b>	<b>\$70,912</b>	<b>-7.6%</b>
<b>Debt Service</b>								
22-59200-900	Administrative/Transfer to	71,462	65,685	65,685	\$65,685	65,685	64,430	-1.9%
	<b>Total</b>	<b>\$71,462</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$64,430</b>	<b>-1.9%</b>
	<b>TOTAL</b>	<b>\$389,269</b>	<b>\$543,965</b>	<b>\$542,885</b>	<b>\$239,662</b>	<b>\$629,771</b>	<b>\$611,371</b>	<b>12.4%</b>
<b>FUND BALANCE APPLIED</b>								
			\$0	\$0			\$22,744	
22-34365	Designated Capital Reserve	11,081	11,081	11,081	-	-	-	-100.0%
22-34315	Designated Future Budget	30,000	30,000	30,000	30,000	30,000		



22-34000	Undesignated fund balance	272,306	159,395	159,395	679,584	192,951	170,207	6.8%
	<b>FUND BALANCE</b>	<b>\$313,387</b>	<b>\$200,476</b>	<b>\$200,476</b>	<b>\$709,584</b>	<b>\$222,951</b>	<b>\$170,207</b>	<b>-15.1%</b>

		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>COMMUNITY DEVELOPMENT AUTHORITY</b>								
<b>Revenues</b>								
23-48200	Miscellaneous Revenue	-\$1,996	\$0	\$0	\$0	\$0	\$0	0%
23-48210	Project Fees	18,132	-	-	-	-	-	0%
23-49210	Transfer from General Fund	-	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$16,136</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures</b>								
23-51000-230	Professional Services	21,025	-	-	6,826	6,826	-	0%
	<b>TOTAL</b>	<b>\$21,025</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,826</b>	<b>\$6,826</b>	<b>\$0</b>	<b>0%</b>
								0%
23-34000	Undesignated fund balance		-	-			-	0%
	<b>FUND BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>PUBLIC SAFETY COMMUNICATIONS</b>								
<b>Revenues</b>								
26-41100	Property Tax	286,523	292,175	292,175	292,175	292,175	297,783	1.9%
26-47130	Contract Revenue	2,005,662	2,045,228	2,045,228	1,540,206	2,045,228	2,084,484	1.9%
26-47135	Records Management Administrator	16,757	-	-	-	-	-	0%
26-46220	Intergovernment Revenue	25,867	217,852	217,852	198,996	217,852	266,538	22.3%
26-48100	Consolidated Service Revenue	104,080	57,595	57,595	45,118	57,595	53,025	-7.9%
26-48200	Miscellaneous Revenue	25,867	-	-	-	-	-	0%
	<b>Total</b>	<b>\$2,464,755</b>	<b>2,612,851</b>	<b>2,612,851</b>	<b>\$2,076,495</b>	<b>\$2,612,850</b>	<b>2,701,830</b>	<b>3.4%</b>
<b>Expenditures</b>								
<b>Personnel</b>								
26-51000-110	Wages	1,166,868	1,409,362	1,409,362	806,360	1,308,133	1,502,249	6.6%
26-51000-111	Overtime	66,372	46,000	46,000	44,468	50,000	35,000	-23.9%
26-51000-116	Holiday Pay	33,186	28,894	28,894	4,972	28,894	30,902	6.9%
26-51000-117	Health Insurance Buyout	7,667	8,500	8,500	6,584	9,284	7,500	-11.8%
26-51000-119	Dental Insurance Buyout	317	1,314	1,314	317	396	997	-24.1%
26-51000-150	Wisconsin Retirement System	79,052	99,228	99,228	55,682	93,624	105,850	6.7%
26-51000-151	Social Security	93,313	114,168	114,168	62,654	106,848	120,551	5.6%
26-51000-152	Life Insurance	1,677	1,903	1,903	1,517	2,075	2,550	34.0%
26-51000-153	Health Insurance	233,226	303,738	303,738	166,480	223,480	392,087	29.1%
26-51000-154	Dental Insurance	4,314	5,527	5,527	3,676	4,981	7,157	29.5%
	<b>Subtotal</b>	<b>\$1,685,991</b>	<b>\$2,018,634</b>	<b>\$2,018,634</b>	<b>\$1,152,709</b>	<b>\$1,827,716</b>	<b>\$2,204,843</b>	<b>9.2%</b>
<b>Professional Services</b>								
26-51000-210	Contractual Services	6,964	9,033	9,033	3,784	9,033	2,853	-68.4%
26-51000-213	Legal Counsel-Personnel	-	1,000	1,000	-	1,000	1,000	0.0%
26-51000-214	Audit Services	1,594	1,624	1,624	1,497	1,624	1,654	1.8%
26-51000-225	Computer Support Services	3,427	8,500	2,020	2,896	8,500	3,500	73.3%
26-51000-226	Benefit Administrative Fees	1,447	1,700	1,700	312	1,700	479	-71.8%
26-51000-236	Licensing & Maintenance	147,740	167,717	167,717	155,609	167,717	180,868	7.8%
26-51000-510	General Liability Insurance	6,022	7,504	7,504	6,323	6,323	5,743	-23.5%
26-51000-513	Workers Compensation	2,896	2,838	2,838	2,257	2,257	2,385	-16.0%
26-51000-515	Commercial Crime Policy	1,049	1,080	1,080	84	84	93	-91.4%
26-51000-516	Property Insurance	1,246	3,730	3,730	3,304	3,730	3,730	0.0%
	<b>Subtotal</b>	<b>\$172,386</b>	<b>\$204,726</b>	<b>\$198,246</b>	<b>\$176,068</b>	<b>\$201,968</b>	<b>\$202,304</b>	<b>2.0%</b>
<b>Supplies/Contract</b>								
26-51000-180	Recruitment	1,637	1,000	1,000	649	1,000	1,000	0.0%
26-51000-200	Facility Maintenance & Supplies	22,182	20,365	20,480	11,405	35,000	14,298	-30.2%
26-51000-201	Cleaning & Janitorial Services	8,392	7,889	4,455	7,929	11,289	11,183	151.0%
26-51000-220	Utilities	22,969	24,240	24,240	12,682	24,240	24,240	0.0%
26-51000-221	Telecommunications	149,234	121,216	139,758	58,466	140,000	119,062	-14.8%
26-51000-230	Materials and Supplies	4,079	5,000	4,800	6,078	6,078	5,000	4.2%
26-51000-310	Office Supplies	1,094	1,800	1,800	1,236	1,800	1,800	0.0%
26-51000-311	Postage	500	500	500	400	500	500	0.0%
26-51000-321	Dues & Subscriptions	2,627	3,000	3,000	2,366	3,000	3,000	0.0%
26-51000-322	Training, Safety & Certifications	7,106	6,000	6,000	836	6,000	3,000	-50.0%
26-51000-330	Clothing/Employee Expense				(237)	437	-	

26-51000-350	Equipment Replacement	231,427	25,127	25,127	15,233	25,127	-	-100.0%
26-51000-351	Maintenance Contracts	75,005	77,302	77,302	150,011	150,011	-	-100.0%
26-51000-390	Employee Recognition	170	100	300		100	-	-100.0%
26-51000-500	Contingency	-	-	-			14,112	0%
26-59217-900	Administrative/Transfer to	94,099	95,953	95,953	95,953	95,953	97,488	1.6%
	<b>Subtotal</b>	<b>\$620,521</b>	<b>\$389,492</b>	<b>\$404,715</b>	<b>\$363,006</b>	<b>\$500,535</b>	<b>\$294,683</b>	<b>-27.2%</b>
26-59230-900	Debt	\$0	\$0	\$0	\$0	\$0	\$0	0%
26-59241-900	Building	-	-	-	-	-	-	0%
26-59246-900	Equipment	-	-	-	-	-	-	0%
	<b>Subtotal</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>\$0</b>	<b>-</b>	<b>-</b>	<b>0%</b>
	<b>TOTAL</b>	<b>\$2,478,898</b>	<b>\$2,612,851</b>	<b>\$2,621,594</b>	<b>\$1,691,783</b>	<b>\$2,530,219</b>	<b>\$2,701,830</b>	<b>3.1%</b>
<b>FUND BALANCE APPLIED</b>			\$ 66,125.00	\$ 66,125.00	\$66,125.00	66,125.00	-\$0	
26-34225	Designated Health Reimbursement Acct	3,103	3,103	3,103	-	-	-	-100.0%
26-34315	Designated Future Budget	77,413	-	-			-	0%
26-34000	Undesignated Fund Balance	259,831	412,576	412,576	644,543	342,462	342,462	-17.0%
	<b>FUND BALANCE</b>	<b>\$340,347</b>	<b>\$415,679</b>	<b>\$415,679</b>	<b>644,543</b>	<b>342,462</b>	<b>\$342,462</b>	<b>-17.6%</b>
<b>CONSOLIDATED SERVICES FUND</b>								
28-52300-900	Transfer Out	33,152	-	-	-	-	-	0%
	<b>Subtotal</b>	<b>\$33,152</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
	<b>TOTAL</b>	<b>\$33,152</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>LONG TERM FINANCIAL FUND</b>								
<b>Revenues</b>								
30-41100	Property Taxes	761,415	792,089	792,089	792,089	792,089	792,089	0.0%
30-47100	River Hills - Dispatch	20,878	20,503	20,503	195,630	195,630	-	-100.0%
30-47111	Fox Point - Dispatch	15,205	14,955	14,955	2,478	14,955	14,705	-1.7%
30-47115	B Series Bond Admin Fee	17,203	15,486	15,486	15,824	15,824	14,525	-6.2%
30-44350	Cell Tower Allocation	23,323	23,031	23,031	15,860	23,031	23,031	0.0%
30-48300	NSFD Receipts	175,955	173,395	173,395	173,395	173,395	170,515	-1.7%
	<b>TOTAL</b>	<b>\$1,013,978</b>	<b>1,039,459</b>	<b>\$1,039,459</b>	<b>\$1,195,275</b>	<b>\$1,214,924</b>	<b>\$1,014,865</b>	<b>-2.4%</b>
<b>Expenditures</b>								
30-58100-215	MADACC	\$2,471	\$2,583	2,583	\$0	\$2,583	2,583	0.0%
30-58100-226	Benefit Administration	1,200	1,400	1,400	800	1,400	1,400	0.0%
30-58100-611	NSFD Station #5	160,000	160,000	160,000	-	160,000	160,000	0.0%
30-58100-612	Fox Point/River Hills Dispatch	36,083	35,458	35,458	5,229	210,458	34,833	-1.8%
30-58100-614	Unfunded Liability Principal	21,000	23,000	23,000	23,000	23,000	26,000	13.0%
30-58100-616	2011 General Obligation	76,250	76,250	76,250	-	76,250	76,250	0.0%
30-58100-618	2014 General Obligation	330,000	330,000	330,000	120,000	330,000	330,000	0.0%
30-58100-619	2016 General Obligation	120,000	120,000	120,000	-	120,000	125,000	4.2%
30-58100-620	2018 General Obligation	90,000	70,000	70,000	70,000	70,000	70,000	0.0%
30-58100-621	Interest on Bond	241,058	212,401	212,401	126,496	212,401	196,465	-7.5%
30-58100-623	Unfunded Liability Interest	6,776	5,689	5,689	5,689	5,689	4,466	-21.5%
	<b>TOTAL</b>	<b>\$1,084,837</b>	<b>\$1,036,780</b>	<b>\$1,036,780</b>	<b>\$351,213</b>	<b>\$1,211,781</b>	<b>\$1,026,996</b>	<b>-0.9%</b>
<b>Other Financing Sources (Uses)</b>								
30-49100	Proceeds of Long term Debt	-	-	-	-	-	-	0%
30-49120	Proceeds of Premium	36,580	-	-	-	-	-	0%
30-49210	Transfer from General Fund	-	-	-	-	-	-	0%
30-49250	Transfer from Stormwater	250,064	65,685	65,685	65,685	65,685	64,430	-1.9%
30-49226	Transfer from Consolidated	-	-	-	-	-	-	0%
	<b>TOTAL FINANCING SOURCES (USES)</b>	<b>\$71,462</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$65,685</b>	<b>\$64,430</b>	<b>-1.9%</b>

<b>FUND BALANCE APPLIED</b>		\$604	\$0.00	\$0.00	\$0	\$0	\$0	
<b>FUND BALANCE</b>								
30-34000	Undesignated Fund Balance	604	323,752	323,752	735,704	69,432	121,730	-62.4%
30-34385	Designated Tax Levy Stabilization	418,272	162,882	162,882	418,272	418,876	418,876	157.2%
	<b>TOTAL</b>	<b>\$418,876</b>	<b>486,634</b>	<b>\$486,634</b>	<b>\$1,153,976</b>	<b>\$488,308</b>	<b>\$540,606</b>	<b>11.1%</b>

		2019 Actual	2020 Adopted	2020 Amended	2020 August	2020 Projected	2021 Proposed	% Change
<b>PUBLIC SAFETY CAPITAL FUND</b>								
<b>Revenues</b>								
40-41100	Police Property Taxes	89,749	39,006	39,006	39,006	39,006	71,480	83.3%
40-41130	Fire & Rescue Property Tax	28,305	28,711	28,711	28,711	28,711	28,711	0.0%
40-43210	Grants	15,587	-	-	4,000	9,000	750	0%
40-43215	Police Revenue Equipment	587	3,750	3,750	36	1,000	10,500	180.0%
40-43220	Intergovernmental Revenue		-	-			-	0%
	<b>TOTAL</b>	<b>\$134,228</b>	<b>\$71,467</b>	<b>\$71,467</b>	<b>\$71,753</b>	<b>\$77,717</b>	<b>\$111,441</b>	<b>55.9%</b>
<b>Expenditures</b>								
40-91000-801	Capital Projects	28,305	28,711	28,711	28,711	28,711	75,711	163.7%
40-91000-802	Capital Lease	34,230	34,230	34,230	34,230	34,230	34,230	0.0%
40-91000-803	Capital Equipment	76,290	8,526	8,526	6,990	6,990	1,500	-82.4%
40-91000-804	Capital Equipment-Misc	6,298	-	-	-	-	-	0%
	<b>Total</b>	<b>\$145,123</b>	<b>\$71,467</b>	<b>\$71,467</b>	<b>\$69,931</b>	<b>\$69,931</b>	<b>\$111,441</b>	<b>55.9%</b>
<b>OTHER FINANCING USES/SOURCES</b>								
40-49210	Transfer from General Fund	\$36,296	\$0	\$0			\$0	0%
40-49220	Transfer from Sewer Fund	-	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Fund Balance</b>								
40-34000	Undesignated Fund Balance	(100,810)	(70,370)	(70,370)	(\$97,988)	(93,024)	(93,024)	32.2%
40-34100	Designated Bullet Proof Vest	7,732	7,732	7,732	7,732	7,732	7,732	0.0%
	<b>TOTAL</b>	<b>-\$93,078</b>	<b>-\$62,638</b>	<b>-\$62,638</b>	<b>(\$90,256)</b>	<b>-\$85,292</b>	<b>-\$85,292</b>	<b>36.2%</b>
<b>FUND BALANCE APPLIED</b>								
			\$0	\$0	\$0	\$0	\$0	
<b>PUBLIC WORKS CAPITAL FUND</b>								
<b>Revenues</b>								
41-41100	Property Taxes	\$111,900	\$46,247	46,247	\$46,247	\$46,247	50,000	8.1%
41-43210	Intergovernmental Grants	-	-	-	-	-	-	0%
41-43540	State Transportation Aid	46,731	46,731	46,731		46,731	37,548	-19.7%
41-43545	STH 32 Connecting Highway Aids	81	-	-			-	0%
41-46320	Garbage	10,187	-	-	1,405	4,450	-	0%
41-48200	Miscellaneous Revenue	-	-	-	90	90	-	
41-48310	Equipment Sales	40,000	16,450	16,450				-100.0%
	<b>TOTAL</b>	<b>\$208,899</b>	<b>\$109,428</b>	<b>\$109,428</b>	<b>\$47,742</b>	<b>\$97,518</b>	<b>\$87,548</b>	<b>-20.0%</b>
<b>Expenditures</b>								
41-91000-801	Capital Projects	207,807	300,000	408,014	(3,451)	300,000	200,000	-51.0%
41-91000-803	Capital Equipment	300,990	65,000	65,000			4,500	-93.1%
	<b>TOTAL</b>	<b>\$508,796</b>	<b>\$365,000</b>	<b>\$473,014</b>	<b>(\$3,451)</b>	<b>\$300,000</b>	<b>\$204,500</b>	<b>-56.8%</b>
<b>FUND BALANCE APPLIED</b>								
			\$255,572	\$0	\$0	\$0	\$116,952	
<b>Fund Balance</b>								
41-34000	Undesignated Fund Balance	\$879,620	\$5,613	5,613	\$933,273	\$677,138	560,186	9879.4%
41-34215	Designated Equipment Reserve	155,414	155,414	155,414	155,414	155,414	155,414	0.0%
41-34220	Designated Road Reserve	41,569	41,569	41,569	41,569	41,569	41,569	0.0%
41-34225	Designated Facility Maintenance	159,724	59,724	59,724	59,724	59,724	59,724	0.0%
	<b>TOTAL</b>	<b>\$1,236,328</b>	<b>\$262,320</b>	<b>\$262,320</b>	<b>\$1,189,980</b>	<b>\$933,846</b>	<b>\$816,893</b>	<b>211.4%</b>
<b>ADMINISTRATIVE SERVICES FUND</b>								
<b>Revenues</b>								

42-41100	Property Taxes	\$130,000	\$200,602	200,602	200,602	\$200,602	125,602	-37.4%
42-43700	Grants	-	-	-	-	-	-	0%
42-46740	Community Event Donations	19,410	10,000	10,000	4,551	4,551	-	-100.0%
42-49210	Transfer	33,152	-	-	-	-	-	0%
	<b>TOTAL</b>	<b>\$182,561</b>	<b>\$10,000</b>	<b>210,602</b>	<b>\$205,153</b>	<b>205,153</b>	<b>\$125,602</b>	<b>-40.4%</b>
<b>Expenditures</b>								
42-91000-235	Community Events	18,249	15,000	15,000	445	445	-	-100.0%
42-91000-519	GASB 45 Obligations	139,364	142,102	142,102	55,584	142,102	136,717	-3.8%
42-91000-801	Capital Projects	8,101	53,500	53,500	6,530	44,500	25,000	-53.3%
42-91000-803	Capital Equipment	1,691	-	-	-	-	75,000	
	<b>TOTAL</b>	<b>\$167,405</b>	<b>\$210,602</b>	<b>\$210,602</b>	<b>\$62,559</b>	<b>\$187,047</b>	<b>\$236,717</b>	<b>12.4%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$111,115</b>	
<b>Fund Balance</b>								
42-34310	Designated GASB 45 OPEB	92,752	131,795	131,795	\$92,752	79,826	79,826	-39.4%
42-34400	Designated Library Exp	33,152	33,152	-	33,151.61	33,152	33,152	100.0%
42-34000	Undesignated Fund Balance	178,402	168,875	168,875	375,681	196,508	85,393	-49.4%
	<b>TOTAL</b>	<b>\$304,305</b>	<b>\$333,822</b>	<b>\$300,670</b>	<b>\$501,585</b>	<b>\$309,485</b>	<b>\$198,371</b>	<b>-34.0%</b>
<b>PUBLIC SAFETY COMMUNICATIONS CAPITAL FUND</b>								
<b>Revenues</b>								
46-41100	Property Taxes	\$19,666	\$21,548	\$21,548	\$21,548	\$21,547	\$21,962	1.9%
46-47110	Contract Revenue	137,660	150,839	150,839	150,839	150,839	153,735	1.9%
	<b>TOTAL</b>	<b>\$157,326</b>	<b>\$172,387</b>	<b>\$172,387</b>	<b>\$172,387</b>	<b>\$172,386</b>	<b>\$175,697</b>	<b>1.9%</b>
<b>Expenditures</b>								
46-91000-800	Dispatch Lease	-	-	-	-	-	-	0%
46-91000-803	Capital Equipment	64,800	-	322,230	5,320	247,503	51,000	100.0%
	<b>TOTAL</b>	<b>\$64,800</b>	<b>\$0</b>	<b>\$322,230</b>	<b>\$5,320</b>	<b>\$247,503</b>	<b>\$51,000</b>	<b>-84.2%</b>
<b>FUND BALANCE APPLIED</b>							<b>\$0</b>	
<b>Fund Balance</b>								
46-34000	Undesignated Fund Balance	417,971	565,942	565,942	\$585,038	342,854	467,551	-17.4%
46-34215	Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854	114,854	0.0%
	<b>TOTAL</b>	<b>\$532,825</b>	<b>680,796</b>	<b>680,796</b>	<b>\$699,892</b>	<b>\$457,708</b>	<b>\$582,405</b>	<b>-14.5%</b>

# Fund Structure

For 2021, the Village's fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Community Development Authority Fund – 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. Public Safety Communications Capital Fund – 46
11. North Shore Library- 50

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 . The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government.

**2. Sanitary Sewer Enterprise Fund** – The Sewer Enterprise Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.

**3. Stormwater Utility Fund** – The Stormwater Utility Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through equivalent run-off unit fees. In the enterprise fund the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.

**4. Public Safety Communications Fund(s)** – These funds were created in response to the Village taking on the Public Safety Dispatching and Record Management System function for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 26 houses all operating and maintenance monies, while fund 46 serves as the capital fund for building, technology and infrastructure.

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

**6. Library Fund** - The Library Fund is used to account for the revenues and expenditures for the operation of the North Shore Library. The Village took over the fiscal responsibility for the Library in 2020.

**7. Capital Funds** – The Capital Funds are used to account for financial resources to be used for the acquisition or construction of capital equipment or facilities in each department other than those financed by proprietary funds. The Village has four capital funds, Public Safety Capital Fund, Public Works Capital Fund, Administrative Services Capital Fund and the Public Safety Communication Capital Fund.



## Long Term Financial Plan 2018-2023

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

- *Government Finance Officers Association, Financing the Future*

### Long-Term Financial Forecasting

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

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

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

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

		2018 Proposed	2019 Projected	2020 Projected	2021 Projected	2022 Projected	2023 Projected
General Fund	Revenue	\$1,552,709	\$1,549,173	\$1,536,776	\$1,564,523	\$1,572,416	\$1,580,457
	Expenses	\$1,552,709	\$1,542,110	\$1,539,838	\$1,629,148	\$1,699,006	\$1,772,145
	Difference	\$0	\$7,063	\$1,061	-\$64,624	-\$127,490	-\$191,688
Dispatch	Revenue	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610	\$2,317,610
	Expenses	\$2,383,736	\$2,349,278	\$2,362,992	\$2,411,296	\$2,460,617	\$2,510,977
	Difference	-\$66,125	-\$31,668	-\$45,382	-\$93,686	-\$143,007	-\$193,367
Consolidated Services	Revenue	\$1,065,369	\$1,069,825	\$1,069,825	\$1,069,825	\$1,069,825	\$1,069,825
	Expenses	\$1,065,369	\$1,070,581	\$1,075,896	\$1,081,318	\$1,086,849	\$1,092,490
	Difference	\$0	-\$756	-\$6,071	-\$11,493	-\$17,024	-\$22,665
Stormwater	Revenue	\$529,887	\$529,887	\$529,887	\$529,887	\$529,887	\$529,887
	Expenses	\$529,887	\$302,732	\$301,363	\$302,734	\$303,935	\$304,313
	Difference	\$0	\$227,155	\$228,524	\$227,153	\$225,952	\$225,574
Sanitary Sewer	Revenue	\$987,298	\$912,298	\$912,298	\$912,298	\$912,298	\$912,298
	Expenses	\$987,298	\$841,305	\$847,792	\$839,211	\$778,698	\$792,200
	Difference	\$0	\$70,993	\$64,506	\$73,087	\$133,600	\$120,098

# Existing Long-Term Financial Plan Debt Schedule

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

## Long-Term Financial Levy Limit Projections

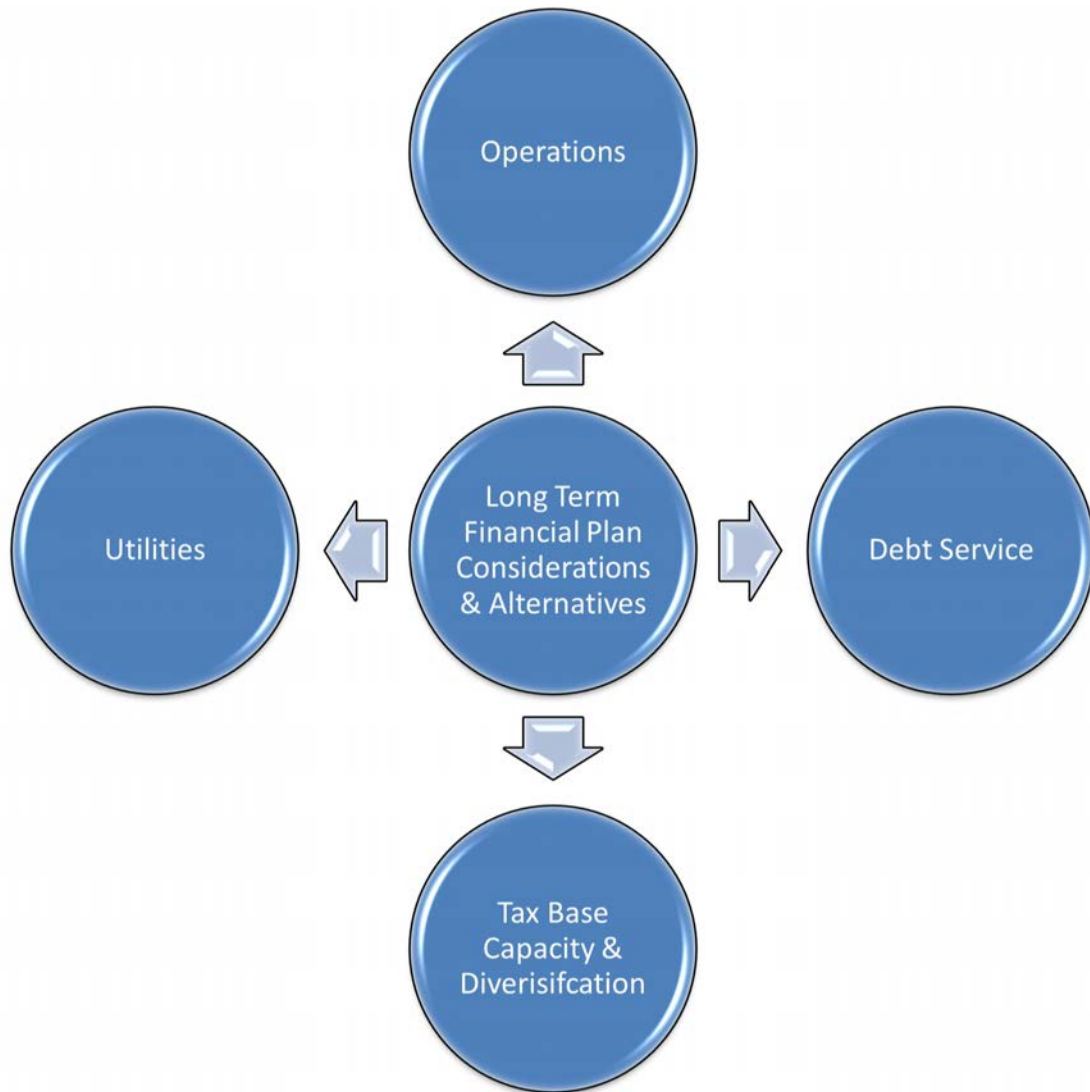
State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. The Village has an overall property tax levy is \$4,503,71. From 2012 to 2017, the overall property tax levy has increased \$108,394 or 2.48% while the Consumer Price Index has increased 5.64%. In the last 10 years, property taxes have increased by 4.15% while the Consumer Price Index has increased by 18.74%.

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

	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
Allowable Levy Limit	\$4,520,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,650,815	\$4,748,343
Levy Limit Worksheet						
<b>Section A</b>						
1 Actual levy (not including one-time items)	\$4,484,342	\$4,520,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,650,815
2 Includes an one-time levy for capital projects and operations related to emergency	\$0	\$0	\$0	\$0	\$0	\$0
3 Includes levy for new general obligation debt authorized after July 1, 2005	\$20,940	\$40,000	\$50,000	\$62,500	\$76,125	\$107,854
4 Adjusted actual levy (lines 1 minus lines 2 & 3)	4,463,402	4,480,313	4,498,253	4,513,422	4,537,922	4,543,015
5 Net new construction %	0.380%	0.380%	0.380%	0.380%	0.380%	0.380%
6 Net new construction % plus one-time TD % applied to actual levy	4,480,388	4,497,338	4,513,385	4,534,287	4,553,158	4,573,460
7 Levy limit before adjustments (same as line 6)	4,480,388	4,497,338	4,513,385	4,534,287	4,553,158	4,573,460
8 Total adjustments (lines 9, 10, 11)	\$19,925	\$50,915	\$62,537	\$79,760	\$107,658	\$148,883
9 Allowable levy (lines 7 & 8)	\$4,500,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,660,815	\$4,722,343
10 Higher levy allowed by Special Provision at a special rate of 1.00%						
<b>Section B - Adjustment for Previous Years Unused Levy</b>						
1 Previous allowable levy	\$4,484,342	\$4,520,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,650,815
2 Previous years actual	\$4,484,342	\$4,520,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,650,815
3 Previous years unused levy (line 1 minus line 2)	\$0	\$0	\$0	\$0	\$0	\$0
4 Previous years unused levy (line 3 minus line 2)	\$0	\$0	\$0	\$0	\$0	\$0
5 Allowable increase (line 4 or 3)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Section C</b>						
6 Local option percentage	0%	0%	0%	0%	0%	0%
7 Previous years actual levy (line 2) multiplied by line 6	\$4,484,342	\$4,520,313	\$4,548,253	\$4,575,922	\$4,614,047	\$4,650,815
8 Allowable increase (line 5 multiplied by line 7)	\$0	\$0	\$0	\$0	\$0	\$0
<b>Section D - adjustments to allowable levy</b>						
A One-time levy for general levy stabilization program						
B One-time levy for debt service for general obligation debt authorized after July 1, 2005						
C Increase for one-time levy						
D Debt service for general obligation debt authorized after July 1, 2005	\$40,000.00	\$50,000.00	\$62,500.00	\$76,125.00	\$107,854.25	\$148,883.31
E Includes an one-time levy for capital projects and operations related to an emergency						
F Amount limited to any one-time levy and operations related to an emergency						
G Adjustments to levy for increase in charges levied by a public law department	\$19,798.42	\$20,153.55	\$20,536.66	\$20,967.79	\$21,467.13	\$21,864.40
H Adjustments to levy for transfer of services to other governmental units						
I Adjustments to levy for transfer of services from other governmental units						
J Adjustments for one-time levy						
K Adjustments for one-time levy						
L Amount payable for bond retirement (based on July 1, 2005)						
M Levy for debt fall for debt service (based on special assessment & bond)						
N Includes an one-time levy for debt service (based on special assessment & bond)						
O Adjustments to levy for adjustment of a new fee or fee increase for services provided by levy in 2018						
P Increase for services provided from previous year's fee (L, line 8)	\$19,798.42	\$20,153.55	\$20,536.66	\$20,967.79	\$21,467.13	\$21,864.40
Total adjustments	\$19,925.00	\$50,915.04	\$62,537.31	\$79,760.00	\$107,658.28	\$148,883.20

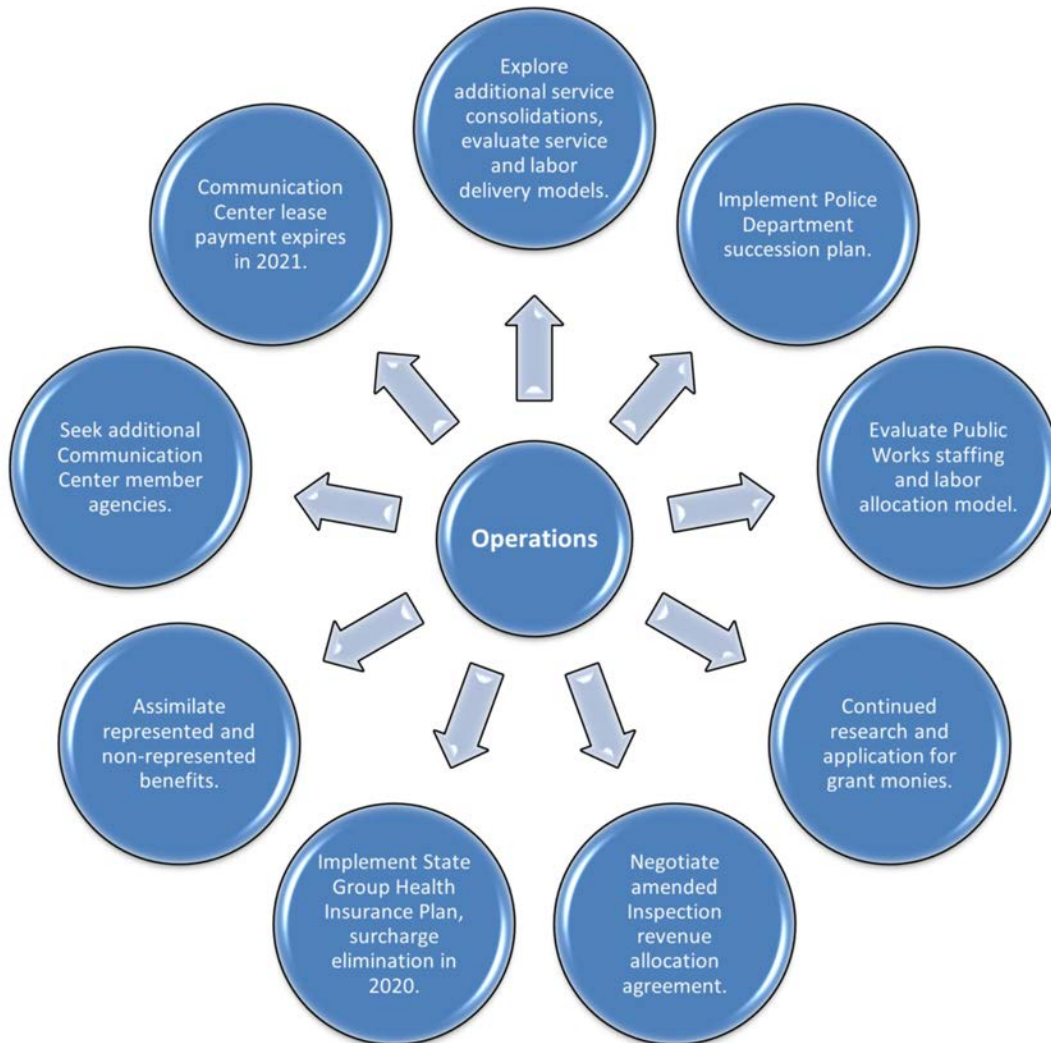
## Long-Term Financial Plan: Considerations and Alternatives

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



## Operations

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



# Long-Term Financial Plan: Considerations and Alternatives

## Tax Base Capacity and Diversification

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



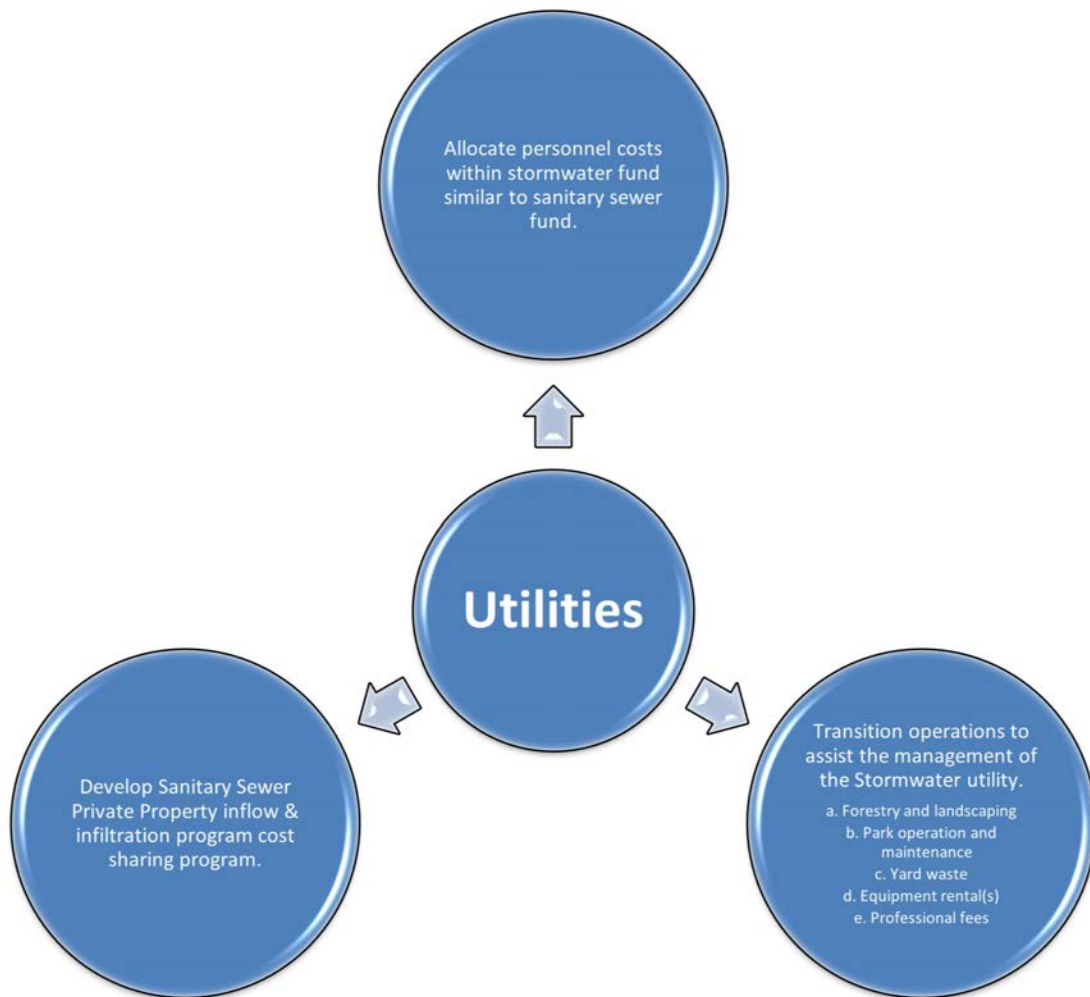
# Long-Term Financial Plan: Considerations and Alternatives



# Long-Term Financial Plan: Considerations and Alternatives

## Utilities

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



## Designated and Undesignated Fund Balance

The Village continues to make a concerted effort to designate and/or reduce undesignated fund balances. Of most significance was the development of the tax levy stabilization designated fund balance in 2007. This fund is funded through general fund balance more than the 25% undesignated fund balance threshold and will serve to level the property tax levy impact in future years. Additional designated fund balances include:

<b>Designated Fund Balances</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Prop</b>
<b>General Fund - 010</b>					
Designated Health Reimbursement	3,103	3,103	3,103	0	0
Designated Future Budget Expense	0	77,413	77,413	0	0
<b>Long Term Financial Service Fund - 030</b>					
Designated Tax Levy Stabilization	109,475	162,882	418,272	418,876	418,876
<b>Police Capital Project Fund - 040</b>					
Designated Bullet Proof Vest	10,932	14,132	7,732	7,732	7,732
<b>DPW Capital Project Fund - 041</b>					
Designated Road Reserve	41,569	41,569	41,569	41,569	41,569
Designated DPW Equipment	155,414	155,414	155,414	155,414	155,414
Designated Building Fund	159,724	159,724	159,724	59,724	59,724
<b>Admin Services Capital Fund - 042</b>					
Designated GASB 45 OPEB	50,000	296,347	92,752	79,826	79,826
<b>Public Safety Communications Capital Fund - 46</b>					
Designated Capital Equipment	114,854	114,854	114,854	114,854	114,854
Designated Capital Equipment-RMS	89,156	89,156	89,156	0	0
<b>Undesignated Fund Balances</b>	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Actual</b>	<b>2020 Estimated</b>	<b>2021 Prop</b>
General Fund	714,476	990,806	1,298,172	1,487,303	1,487,303
Sanitary Sewer Fund	2,410,166	2,451,565	2,449,284	1,999,446	1,784,000
Stormwater Utility Fund	144,915	144,916	272,306	222,951	170,200
Public Safety Communications Fund	214,415	219,325	259,831	342,462	342,462
Consolidated Services Fund	13,199	13,199	13,199	-	-
Long Term Financial Service Fund	217,979	264,572	604	69,432	121,700
Police Capital Project Fund	22,572	(108,861)	(100,810)	(93,024)	(93,024)
DPW Capital Project Fund	344,106	1,079,517	879,620	677,138	560,100
Admin Services Capital Project Fund	20,862	176,662	178,402	196,508	85,000
Public Safety Communications Capital Fund	2,900	236,229	417,971	342,854	467,500



# Village Financial, Monetary, and Budgetary Policies

## GENERAL OPERATIONS POLICY

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

### A. Accounting

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

### B. Revenue

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

### C. Budget & Capital Improvements

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

## **Budget Amendment Policy**

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

### 1. Intra-Program Category Amendment

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

### 2. Inter-Fund Amendment

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

# Financial Procedures & Investment Policy

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

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

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

**A. Safety:** Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall portfolio. In addition, all risks associated to Village funds and investments will be disclosed on an annual basis or as requested.

1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
  - o Limiting investments to the types of securities listed in this Investment Policy.
  - o Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business.
  - o 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:
  - o 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.
  - o 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.
  - o Utilizing securities with adjustable coupon rates to minimize price volatility.

**B. Liquidity:** The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.

**C. Yield:** The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the Village Manager, upon written recommendation by the investment portfolio manager, or for the following exceptions:

1. A security with declining credit may be sold early to minimize loss of principal.
2. A security swap would improve the quality, yield, or target duration in the portfolio.

Liquidity needs of the portfolio require that the security be sold

## **Standards of Care & Reporting**

### **A. Prudence:**

The Village's investments shall be made with judgment and care, under prevailing circumstances, which a person of prudence, discretion, and intelligence would exercise in that management of the person's own affairs, not for speculation, but for investment, considering the safety of capital and the yield to be derived.

### **B. Ethics and Conflicts of Interest:**

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict or be perceived to conflict with proper execution of the investment program, or that could impair their ability to make impartial decisions. Employees and investment officials shall disclose any material interests in financial institutions with which they conduct business. They shall further disclose any personal financial/investment positions that could be related to the performance of the investment portfolio. Employees and officers shall refrain from undertaking personal investment transactions with the same individual with whom business is conducted on behalf of the Village.

### **C. Delegation of Authority:**

The Village Board (the "Board") is ultimately responsible for the investment of Village funds. The responsibility for conducting investment transactions is delegated to the Finance and Administration Committee (the "Committee") which shall conduct its day-to-day activities through the office of the Clerk/Treasurer. The Clerk/Treasurer may, with Committee and Board approval, receive assistance from one or more investment advisors pursuant to Wisconsin Statutes. The Clerk/Treasurer will provide investment data, statistics and recommendations to the Committee to aid in investment decisions.

### **D. Reporting Requirements:**

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

### **E. Internal Controls:**

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

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

# **Authorized Financial Institutions, Depositories, and Broker/Dealers**

## **A. Depositing of Funds:**

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

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

### **1. Deposit Insurance:**

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

### **2. Depository Agreement:**

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

- a. Pledge collateral to secure amounts over and above guaranteed amounts. All securities serving as collateral shall be specifically pledged to the Village (not as part of a pooled fund) and placed in a custodial account at a Federal Reserve Bank, a trust department of a commercial bank, or through another financial institution. The custodian may not be owned or controlled by the depository institution or its holding company unless it is a separately operated trust institution.
- b. Require the custodian to send statements of pledged collateral to the Village Clerk/Treasurer on a monthly basis.
- c. Annually, provide the Village its audited financial statements.
- d. Provide the Village normal banking services, including, but not limited to: checking accounts, wire transfers, purchase and sale investment securities and safekeeping services. Fees, if any, shall be mutually agreed to by an authorized representative of the depository bank and the Village Clerk/Treasurer.

## **B. Preferences for Local Financial Institutions:**

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

## **Collateralization**

### **Collateral Required:**

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

### **B. Form of Collateral:**

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

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

### **C. Valuation of Collateral:**

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

### **D. Substitution of Collateral:**

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

## **Authorized Investments**

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

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

## **Investment Transactions & Parameters**

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

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

### **B. Securities Firms:**

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

### **C. Diversification:**

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

### **D. Maximum Maturities:**

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

## **Approval of Investment Policy and Amendment**

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

## Fund Balance Policy

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

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.
- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance between 25% to 30% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:
  - o Historical stability of the Village's revenues, expenditures, and mill rate.
  - o Timing of revenue collections in relation to payments made for operational expenditures.
  - o Anticipated growth in the Village's valuation and/or services to be provided to Village residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.



## Fund Balance and Reserve Fund Requirements

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

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

A. General Fund – The fund balance shall be between 25% and 30% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any excess may be allocated according to the percentages outlined below, and approved by the Village Board of Trustees upon completion of the annual audit of Village financials. Amounts over the 30% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:

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

B. Sanitary Sewer Reserve Fund – The fund balance range for the Sanitary Sewer Reserve Fund shall not be less than 60% and not more than 100% of the annual residential and commercial billings of the operation.

C. Sanitary Sewer Equipment Fund – The fund balance range for the Sewer Equipment Fund shall be not less than the cost associated with the annual depreciation schedule for sanitary sewer equipment and meet the requirements of the Clean Water Fund Loan program.

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

E. Public Safety Communications Fund – The fund balance shall not be less than 20% of the current year operating budget as approved by the Village Board as of January 1 of each year. Surplus funds shall be allocated to the Public Safety Communications Capital Reserve Fund.

F. DPW Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.

G. Police Department Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.

H. Administrative Services Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.

I. Public Safety Communications Capital Fund – Monies are designated based on the Public Safety Communication contract with the seven North Shore communities (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay). The monies are for the future upgrade or replacement of technology, equipment, facility, or other capital needs of the Communications Center or Records Management System.

J. Designated Funds: The Village has the following designated funds; Health Reimbursement Account, GASB 45 OPEB, CWFL; ECMAR, Tax levy stabilization, Bullet Proof Vest, Road Reserve and Building. These funds are established with specific, designated operational or function areas and shall be funded from time to time as established by the Village Board.

## **Debt Management Policy**

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

- A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years. Long-term debt will be utilized so as to not exceed fifty (50%) percent of the statutory limits, unless limited and extenuating circumstances exist.
- B. Short-term debt should be limited but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.
- C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.
- D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.
- E. The total amount of outstanding debt will comply with Wisconsin State Statutes.
- F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.
- G. Comprehensive annual financial reports and official statements will reflect the Village's commitment to full and open disclosure concerning debt.
- H. The Village shall maintain a Tax Levy Stabilization Designated Fund to provide the appropriate financial resources to stabilize debt payments and minimize the increase in annual tax levy allocation for debt service.
- I. Revenues collected from the Village owned cell tower shall be designated to the Tax Levy Stabilization Designated Fund.

## **Capitalized Fixed Assets Policy**

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

A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$5,000. For computer equipment, initial operating software shall be included but subsequent operating software and application software shall be excluded.

B. Generally, repairs will not qualify for changing the initial capitalized value. Only major replacements of components and/or additions which significantly change the initial capitalized value or significantly extend the expected useful life of any capitalized item shall be considered in order to substantiate any subsequent year value change of an asset maintained within the Fixed Assets Account Group.

C. Encumbrances are commitments related to requisitions or contracts that have been issued, but for which no goods or services have yet been received. Encumbrances are recorded as they occur for budgetary control purposes.

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

## **Asset Valuation**

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

A. Purchased Assets – the recording of purchased assets shall be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation.

B. Salvage Value – the recording of purchased assets that are expected to be sold at retirement should be recorded with the historical estimated sale value if in excess of \$5,000. If sale value is less than \$5,000, normal depreciation for the useful life will be used.

C. Self-Constructed Assets – All direct costs (including labor) associated with the construction project shall be included in establishing a self-constructed asset valuation. If a department is unable to specifically identify all direct costs an estimate of the direct cost is acceptable but must be supported by a reasonable methodology.

D. Donated Assets – Fixed assets acquired by gift, donation or payment of a nominal sum not reflective of the asset's market value shall be assigned cost equal to the fair market value at the time of acquisition.

E. Leased Property – Capital lease property should be recorded as an asset and depreciated as though it had been purchased.

F. Dedicated Assets – Required installation by Developer of public improvements, including but not limited to sanitary service mains, manholes, laterals and all appurtenances, water mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

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

## Purchasing & Expenditure /Expense Policy

Purchase Cost	Authority Required	Purchasing Process	Competitive Requirement
Less than \$500	Department Head	Purchase Order Request	Periodic quotes or 2 informal quotes
\$500-\$1,000	Department Head and Director of Finance & Administration	Purchase Order Request	2 informal quotes
\$1,000 and over	Department Head/ Administrative Services Director/Village Manager	Purchase Order Request	3 informal quotes

## **Billing/Accounts Receivable Collection Policy**

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

A. The Village shall not sell municipal materials (goods or supplies) to third parties unless authorized by the Village Manager.

B. The Village reserves the right to require cash payment prior to the sale of any goods or services.

C. Any delinquent accounts in which the statutes allow for placing on the tax roll will not be considered for writing-off. Any delinquent accounts which qualify for the State of Wisconsin, Department of Revenue Refund Interception Program, State Debt Collection, or other statutorily authorized tools will be pursued through the program prior to being considered for writing-off.

D. Due diligence will be conducted by Village staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance and Administration Committee.

E. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the Village money, the party has filed for bankruptcy, or the expense of collecting the delinquent funds owed to the Village exceed the amount of the delinquency.

F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Administrative Services Director will be presented to the Finance and Administration Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

## **Segregation of Duties and Financial Controls Policy**

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

A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.

B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.

C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.

D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.

E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The Village Manager, who is independent of the journal creation process, shall approve the posting of journals.

F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The Village understands and recognizes the risk associated with this particular duty.

G. Staff shall prefer system controlled on-line transactional environments with appropriate security and audit trails.

H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.

I. Non-compliance with established procedures are reported directly to the Village Manager and the Finance & Administration Committee.

J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.

K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.

L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.

M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at Village Hall.

N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.

O. Segregation of deposit duties: The Administrative Services Director and/or Accounting Assistant shall have the responsibility for creating all deposits for the Village. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Police Department.



## Chart of Accounts-Expenditure Classifications

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- 300 Administrative:** Expenses related to the administrative operations of the Village.
- 310 Office Supplies:** Expenses related to supplies necessary for use in operating Village offices.
- 311 Postage:** Expenses related to the mailing of letter and packages.
- 321 Dues & Subscriptions:** Expenses related to professional organizations membership dues, subscriptions, and publications.
- 322 Training, Safety & Certification:** Expenses related to training, conferences and seminars, including registration, tuition, travel and expenses associated with the training, safety, certification and professional development of employees.
- 323 Wellness:** Expense related to the Village wellness program.
- 324 Publications/Printing:** Expenses related to required legal publications.
- 325 Judicial Education:** Expenses relating to the annual educational requirement of Municipal Judge.
- 326 Ammunition:** Expenses relating to the purchasing of ammunition for Police Department weapons and training.
- 327 Culvert Materials:** Expenses related to materials and supplies associated with culverts for Village stormwater management infrastructure.
- 328 Landscaping Materials:** Expenses related to landscaping materials associated with landscape repair and restoration.
- 329 Excavation and Disposal:** Expenses related to purchase of and disposal of materials in the repair of dilapidated stormwater ditches.
- 330 Uniform Supplies:** Expenses related to uniform and clothing allowance and supplies.
- 333 Medical Supplies:** Expenses related to materials and supplies to provide emergency medical services.
- 334 Winter Operations:** Expenses related to winter snow and ice removal operations.
- 340 Fuel Maintenance:** Expenses related to the purchasing of fuel, lubrications and dispensing equipment.
- 342 Construction Materials:** Expenses related to construction and infrastructure improvement projects.
- 350 Equipment Replacement:** Expenses related to replacement of equipment.
- 351 Maintenance Contracts:** Expenses related to expenses for maintenance contracts.
- 360 Equipment Rental:** Expenses related to renting equipment for projects.
- 370 Tipping Fees:** Expenses related to the disposal of garbage and recycling materials.
- 376 Fire Insurance Dues:** Expenses related to fire insurance premiums.
- 377 Yard Waste Tub Grinding:** Expenses related to the manufacturing of mulch from residential yard waste.
- 390 Employee Recognition:** Expenses related to employee recognition program.
- 400 Street Maintenance:** Expenses related to the maintenance of streets, including asphalt maintenance and repairs.

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

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

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

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

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

**501 COVID Contingency:** Expenses related to the COVID-19 pandemic.

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

**510 General Liability:** Expenses related to property and liability insurance premiums to protect from insurance claims related to bodily injuries, and property damage arising from business operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# **PERFORMANCE OVERVIEW**

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## 2020 Accomplishments

The Village had a strong 2020 comprised of numerous accomplishments furthering the four strategic initiatives of Fiscal Integrity, Civic Engagement, Service Excellence, and Sustainability. While it is easy to get caught up in day-to-day operations, it is important to reflect on what has been accomplished over the past year.

Accomplishments take various forms from completing goals to receiving awards and honors for programs and initiatives. Prominent goals accomplished in 2020 include:

- Joined the North Shore Municipal Court.
- Implemented monthly Community Impact Report.
- Updated Village Strategic Plan.
- Implemented budgeted capital projects.
- Joined Cities and Villages Mutual Insurance Company.
- Assumed responsibility for North Shore Library fiscal agent.
- Expanded Information Technology consortium.
- Mitigated COVID-19 pandemic impact.
- Implemented Emerald Ash Borer Management program, removing over 250 diseased public trees.
- Implemented myCrew Public Works program.
- Applied for and being awarded \$261,503.62 in grants throughout the organization.
- Implemented a new employee performance evaluation system to assist with working towards a merit-based pay system.
- Redesigned the Village website with a new format and artificial intelligence.
- Conducted the Village-wide stormwater flow path model social mapping, determining flow patterns to better understand the granular nature of stormwater issues in the Village.

# 2020 Fiscal Integrity Goals

## Goal 1: Sound Financial Management – 100%

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

- Excellence in Budgeting award was received for the 13<sup>th</sup> year in a row.

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

- The 2019 audit was completed with one (1) less material weakness due to the consolidation of municipal court. Overall, the audit results were very positive.

**100%** – Administer Village Financial Management policies.

- Financial Management policies are reviewed annually, administered on a daily basis, and contribute to the success of the Village audit.

## Goal 2: Financial Stability – 91.6%

**100%** – Continue implementation of 2018-2023 Village Long-Term Financial Plan.

- This plan is used as a foundation for creation and implementation of the 2020 budget. It is anticipated the plan will be updated in 2021 for continued evaluation.

**100%** – Develop 2021 budget, compliant with levy limits and expenditure restraint programs, preserving fund balances, and reserves.

- The recommended 2021 budget is compliance with state financial programs. Achieved fund balance preservation and budget within levy limits. The General Fund fund balance increased to 29% in 2020 and all funds are in compliance with Village fund balance requirements.

**75%** – Seek levy limit exemption for joint Public Safety Communications Center expenses.

- Levy limit exemption was included in Governor's budget; however removed in Joint Finance Committee budget.

## Goal 3: Collaborative Service Enhancements – 75%

**100%** – Identify joint purchasing and collaboration efforts with other government agencies.

- 2020 has provided significant opportunity to collaborate with our North Shore partners, but also throughout Milwaukee County. Bayside joined the North Shore Municipal Court as well as joined CVMIC in 2020. The COVID-19 pandemic, protests, and other regional events enhanced collaboration ranging from joint purchasing, North Shore Virtual Police Mobile Field Force, to equipment sharing. Bayside also added the Village of Shorewood to the North Shore IT consortium.

**100%** – Develop grant exploration team and identify \$250,000 in new revenue sources, operational savings, collaboration with other municipalities, and grants.

- Year to date in 2020, the Village has submitted for \$381,199.86 in grants, has been awarded \$261,503.62, and has received \$104,085.70 of those awarded funds.

**25%** – Coordinate internal Financial Steering Committee.

- Due to the COVID-19 pandemic, this effort has been delayed.

## Goal 4: Cybersecurity and Data Integrity – 83.3%

**50%** – Enhance disaster recovery, continuity of operations, and mobility protocol.

- The North Shore IT consortium purchased and deployed hardware that will provide backup and recovery capability between agencies for disaster recovery, reconstructed the staffing and support model of the key Dispatch database ProPhoenix. We changed the organization structure from part-time to 24/7/365 with full-time staffing and implemented cloud-based phone system and file storage.

**100%** - Heighten employee awareness to cybersecurity, threats, and breaches.



- The utilization of cybersecurity software was expanded to both the City of Glendale and the Village of Shorewood in 2020. Awareness and compliance as measured in the platform has increased by 66%.

**100%** – Increase data management efficiency, organization, and utilization.

- Increased use and organization of Laserfiche; implementation and organization of SharePoint software; and use of SeeClickFix to prioritize IT requests.

## 2020 Service Excellence Goals

### Goal 1: Customer Service - 58.3%

**100%** – Define customer service level agreements, metrics, and monitoring program.

- Increased use of SeeClickFix has increased staff participation and monitoring of requests. Year to date, the Village has processed 1,754 Access Bayside requests. Staff acknowledge requests on average within .8 days of receipt and completes the requests on average, within 4.7 days. 80% are completed within the established Service Level Agreement.

**75%** – Enhance myBlue service model and initiate Public Works myCrew community liaison program.

- DPW Crews continue to be trained to identify problems throughout the community. Police officers have worked to continue the Neighbor Mediation Program.

**0%** - Develop department/operational service area business plans.

- Department/operational service area business plans were not able to be updated. Existing plans are still current and being implemented. Due to the COVID-19 pandemic, the effort has been delayed.

### Goal 2: Data Collection and Analysis – 66.6%

**100%** – Develop monthly performance measurement report.

- A standardized template for monthly reports for each department have been created for ease in reporting.

**100%** – Receive International City/County Management Association Center for Performance Measurement Certificate Excellence.

- The Certificate of Excellence, awarded to 25 municipalities worldwide, was issued to Bayside in June 2020.

**0%** – Apply for Smart City Certification.

- Due to the COVID-19 pandemic, this effort has been delayed.

### Goal 3: Proactive, Solution Based Services – 66%

**100%** - Optimize technological service delivery solutions, with each service area identifying two implementable solutions.

- The COVID-19 pandemic intensified efforts and timeliness to obtain technological service delivery solutions, as Village offices closed for a period of 2020. Specifically, Dispatch has transitioned to an online call review process. SeeClickFix has expanded to include more categories including building permit applications. Police officers have utilized virtual platforms to meet with residents and attend court. The Zoom platform has been utilized for public meetings and MyVote has been utilized for the four elections in 2020.

**75%** - Cultivate employee situational awareness and proactive problem identification.

- The Village enhanced education awareness of code compliance issues throughout the Village and also implemented new reporting structures, resulting in nearly 200 code compliance and permit certifications in 2020.

**25%** – Establish internal Innovation Council.

- Innovation Council has been postponed. Due to the COVID-19 pandemic, initial work was completed.

### Goal 4: SMART Goals – 83.3%

**100%** – Develop cascading SMART goals for all Village employees.

- SMART goals were developed for the entire organization, each department, and each employee, and those goals are monitored throughout the year.

**100%** – Implement new employee performance management evaluation systems.

- The new performance evaluation system has been fully implemented. To assist with working towards a merit-based pay system, a scoring tracking system has been created to evaluate how each department is conducting evaluations.

**50%** – Update employee recognition program.

- The program is currently being redesigned to better recognize the efforts of our staff.

## 2020 Civic Engagement Goals

### Goal 1: Community Outreach and Engagement – 83.3%

**100%** – Continue existing Village communication programs.

- The Village continues the weekly Bayside Buzz e-newsletter, social media outreach, maintains the website, produces a monthly newsletter, and other various platforms. Communication from the Village, as well as the metrics used to evaluate its effectiveness, have increased due to the COVID-19 pandemic.

**50%** – Develop communications strategy and enhance methods and content of Village Communications.

- Enhancing methods has been delayed due to COVID-19.

**100%** – Coordinate community events.

- While every event had to be postponed due to the pandemic, the Village did reimagine events as they could. Reimagined events include the 4<sup>th</sup> of July parade, expansion of Recycling Days, and voting operations.

### Goal 2: Citizen Self Enablement – 75%

**100%** – Enhance usage of Access Bayside.

- Increased use of SeeClickFix has increased staff participation and monitoring of requests. Year to date, the Village has processed 1,754 Access Bayside requests. Staff acknowledge requests on average within .8 days of receipt and completes the requests on average, within 4.7 days. 80% are completed within the established Service Level Agreement.

**25%** – Formalize myBlue Neighborhood Mediation Program.

- Due to COVID-19 pandemic, this initiative has been delayed.

**100%** – Develop comprehensive list of frequently asked questions.

- A comprehensive list of frequently asked questions was developed and can now be viewed on the Village website. The artificial intelligence on the new Village website allows the FAQs to be a more prominent feature.

### Goal 3: Community Enhancement – 75%

**100%** - Update Village-wide Strategic Plan.

- The Strategic Plan has been updated as part of the 2021 recommended budget with a new format including five (5) goal areas, with three (3) goals in each area, and three (3) objectives in each goal.

**75%** - Educate residents on Village operations.

- A comprehensive list of frequently asked questions, myBlue officers have continued to meet with residents, Village communications have been enhanced, a new collection guide was developed, and information sheets for Building Services were created.

**50%** - Strengthen community standards programs and enforcement.

- A comprehensive publication was created with common code violations and shared to help update both staff and the general public on these issues. The Village has processed over 200 code violations year to date.

### Goal 4: Virtual Engagement - 66.6%

**25%** - Develop Village/departamental customer service surveys.

- The Village has developed a resident satisfaction survey in SeeClickFix to evaluate service delivery, efficiency, and satisfaction when residents make a service request.

**100%** - Redesign Village website.

- The Village contracted with a new website provider and the site was redesigned with a new format and artificial intelligence which launched in August.

**75%** - Improve building permit and inspection compliance resources.

- Staff created most commonly selected building information sheets to inform residents on what projects require which types of permits. These informational sheets are available on the Village website.



## 2020 Sustainability Goals

### Goal 1: Green Practice - 66.6%

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

- Dead/dying trees were removed, and the Adopt-A-Tree program has allowed for roughly 60 new trees to be planted within the 5% species threshold.

**25%** – Explore alternative energy sources for Village facilities, equipment, and operations.

- Alternative energy sources have not been identified. Due to the COVID-19 pandemic, this initiative was started but delayed. It is anticipated to resume in 2021.

**75%** – Identify alternative collection material disposal methods and resources.

- The Village is facilitating composting resources to residents through Curby's Composting. The Village has also reprogrammed Clean Up Day and enhanced Recycling Days to include more items. Prior to the COVID-19 pandemic, the Village continued to place recycling stickers on all cans.

### Goal 2: Green Policy – 75%

**100%** – Enhance recycling and reusable material education and disposal efforts.

- Education on recycling has significantly increased and stickers indicating what can and cannot be recycled have been placed on all recycling carts in the Village. Despite several years of reduced recycling tonnage, recycling is up 20% year to date.

**25%** – Update Sanitary Sewer Private Property Inflow and Infiltration policies.

- The Village continues to utilize existing Sanitary Sewer Private Property Inflow and Infiltration policies through MMSD. Due to the COVID-19 pandemic, this initiative has been delayed.

**100%** – Conduct Village-wide stormwater flow path model social mapping.

- The Village flow path model project was completed in 2020. The mapping determines water flow patterns to better understand the granular nature of stormwater issues in the Village.

### Goal 3: Healthy Infrastructure – 75%

**100%** – Update five (5) year capital improvement program and plan.

- The five-year Capital Improvement Plan has been developed and included as part of the 2021 budget.

**100%** – Manage 2020 capital projects.

- The 2020 projects have continued, albeit, delayed due the COVID-19. The road resurfacing project, stormwater management project, driveway culvert program, and sanitary sewer mainline CIPP lining project are all complete. The lift station(s) replacement project is currently in progress. All projects have been completed within the budget.

**25%** – Conduct stormwater management study update.

- The Village has begun the process to solicit proposals, but deferred progress due to the COVID-19 and grant exploration funding for the project in 2021.

### Goal 4: Employee Development – 66.6%

**75%** – Develop enhanced labor management programs.

- Each department has employed practices for more frequent shift meetings as well as labor management meetings.

**75%** – Increase employee cross-training, mentoring, and leadership training.

- The Village has been able to maintain minimum training standards. However, due to COVID-19, additional training has been challenging, but many additional virtual trainings are becoming available.

**50%** – Continue leadership succession planning program.

- Significant emphasis and effort in leadership development training and has been a focus for all Village departments. A cohort of employees has been enrolled in the CVMIC Emerging Leadership Program as well as

other individual leadership training programs.

## Strategic Initiatives

**Vision:** Bayside is a dynamic balance of progressive ideas and traditional values that provides an inviting and premiere community for all.

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

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

- Monitor progress of measurements through the Community Dashboard.
- Make results readily available for public information.
- Engage residents on performance management and priorities.
- Advance the Village vision and mission by furthering strategic initiatives.
- Conduct historical trend analysis to identify patterns and opportunities for improvement.
  
- **Fiscal Integrity:** Provide sound financial management and future financial stability.
  - Sound Management
  - Financial Stability
  - Collaborative Service Enhancements
  
- **Community Collaboration:** Maintain equitable, diverse, and inclusive community partnerships.
  - Neighborhood Stability
  - Community Enrichment
  - Cooperative Partnerships
  
- **Connected Communication:** Provide proactive, reliable, and transparent communications.
  - Customer Service
  - Virtual Services
  - DIY Resources
  
- **Service Excellence:** Provide solution-based innovative services.
  - Performance Management
  - Technological Advancement
  - Employee Development
  
- **Sustainable Resilience:** Provide environmental stewardship and promote future resilience.
  - Environmental Infrastructure
  - Stormwater Mitigation
  - Environmental Stewardship



## Performance Measurement

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

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

Performance measurement strongly supports the Village's mission to be a leader in accountable and innovative public service. It demonstrates the drive for the continual enhancement in the quality of the services the Village provides. The Village takes great pride in the services provided from emergency response to garbage and recycling collections. Performance measurement identifies historical trends that can be analyzed for future improvement.

The numbers in this report are not reflective of all the measurement and analytics that the Village is tracking. It's rather meant to be a representative sample to demonstrate how the Village is collecting data, analyzing it, and putting it to use to make continuous performance improvements. Improvement can take many forms, whether it be changes that are more efficient, cost-effective, or both.

In 2020, the Village's performance measurement program received global recognition for Excellence by the International City/County Management Association. The Village focused efforts this year on the performance measurement dashboard and emphasis on benchmarking with comparison communities. Comparative data provides the opportunity to learn from similar communities to improve program and service delivery.

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

Certificates of Excellence are awarded to those who also provide comparative and benchmarking information to the public, use performance data in strategic planning and operational decision-making, use dashboards, conduct and report customer service surveys, and share their knowledge with other local governments through presentations, site visits, and other networking activities. Bayside is among 25 jurisdictions receiving the Certificate of Excellence, and one of 60 recognized overall. This is the eleventh year that Bayside has been recognized for its accomplishments.



## Executive Summary

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

- Between 2011 and 2021, the property tax levy has increased by 5.52% while the Consumer Price Index has increased by 14.56%.
- The average assessed home value in 2020 was \$382,611.
- The Village meets its general fund balance policy of 25%.
- Police issue, on average, 1,308 warnings a year, while the average for citations is 1,475.
- The Village experiences an average of 30 crimes per year.
- The Bayside Communications Center processes over 117,000 call per year.
- 5.4% of all NSFD fire calls are for Bayside.
- The average PASER value for Bayside roads is 7.2 out of 10.
- Since 2004, Village health insurance premiums have increased by 27.5% for family and 35% for single.
- The Village's workers comp mod factor will remain .9 in 2021.
- The Village website is visited an average of 42,000 times per year which is above our target of 40,000.
- Approximately 2,190 people receive the Bayside Buzz each week.
- Crews spend an average of 1,291 hours collecting loose and bagged yard waste.
- Approximately 190 garbage special pick-ups were conducted in 2020.
- DPW collected approximately 1,400 tons of garbage and 550 tons of recycling in 2020.
- The leaf vacuum is used for an average of 347 hours of collection each year.
- DPW crews spend an average of 472 hours removing snow and ice.
- Crews clean over 26,000 feet of sanitary sewer each year.
- Roughly 550 building permits will be issued in 2020.

## 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 \$261,503.62 in grant funding.
- 2019 audit was completed with one (1) less material weakness.
- Maintained Aa2 bond rating.
- Received GFOA Distinguished Budget Presentation Award.
- Received GFOA Certificate of Achievement for Financial Reporting.

Metric	Measurement	Target	Most Recent	Goal
Revenues	Budget Variance	.5%	1%	Increase
Expenditures	Budget Variance	-.05%	-2%	Decrease
Monthly Finances	Completion Date (Days)	7 days	5	Maintain
Annual Audit	Material Weakness	≤ 2	1	Maintain
Bond Rating	Maintain Aa2	Aa2	Aa2	Maintain
Fund Balance	Policy Adherence	25%	29%	Maintain
Grant Dollars Awarded	Awards Secured	\$100,000	\$261,507.62	Maintain
GFOA Award	Awards Received	Yes	Yes	Maintain
CAFR Award	Awards Received	Yes	Yes	Maintain

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

\*Status of metric

Green: Business as usual

Yellow: Caution

Red: Requires immediate action

## Property Tax Levy

**Description:** The property tax levy reflects the amount of property taxes the Village collects from residential and commercial properties.

**Purpose:** The goal of tracking the property tax levy is to see how this rate changes over time. The property tax levy is the most indicative measure of the tax load placed upon Village residents.

**Analysis:** Between 2010 and 2021, the property tax levy has increased 6.7%. Since 2005, a municipality can increase its levy over the amount it levied in the prior year by net new construction. Historically, the consumer price index (CPI) has increased at a rate faster than the property tax levy.

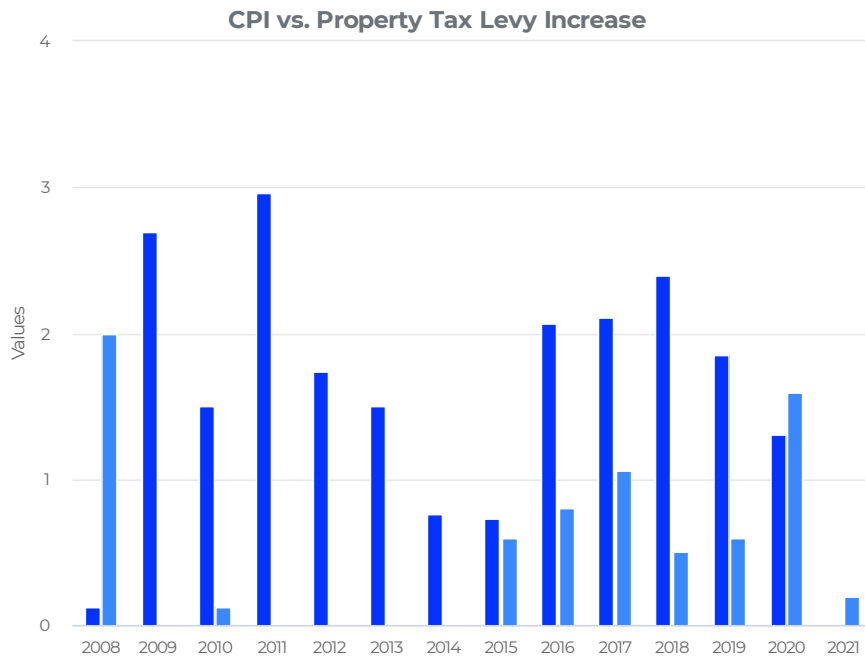


## CPI vs. Property Tax Levy Increase

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

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

**Analysis:** The consumer price index has increased at a faster rate than the property tax levy. Levy limits and revenue constraints are still anticipated. From 2015 to 2021, the overall property tax levy has increased \$215,157 or 5.35% while CPI has increased 10.47%. In the last 12 years, property taxes have increased by 7.47% while the CPI has increased by 21.74%.

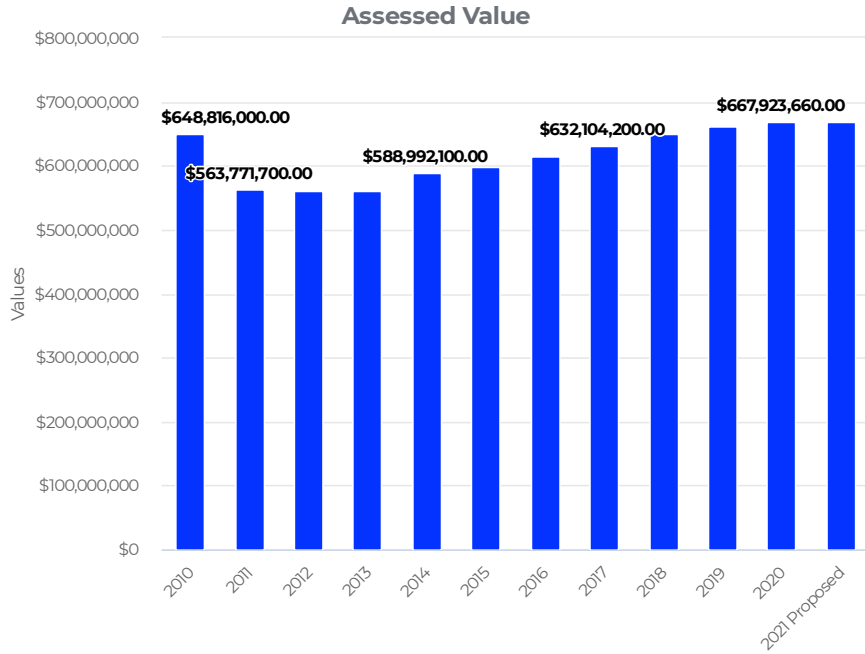


# Assessed Value

**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 2020, assessed value increased by 2.95%. At the lowest point in 2013, total assessed value had decreased by 13.7%. However, the total assessed value has increased by 19.24% between 2013 and 2020.

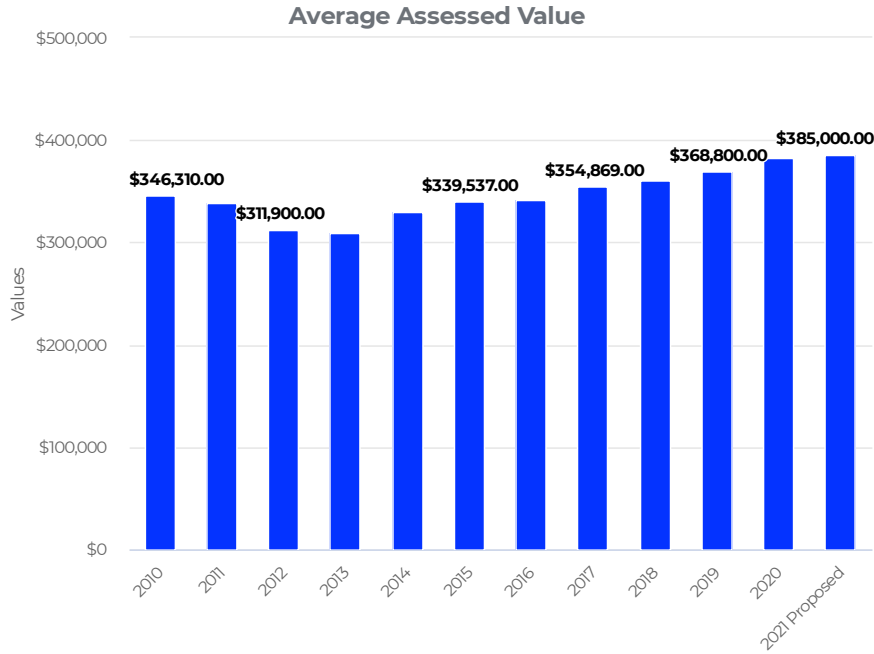


# Average Assessed Value

**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 asses 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 reach in 2013 but has since rebounded to \$382,611 in 2020. Assessed values have made a full recovery from the Great Recession.

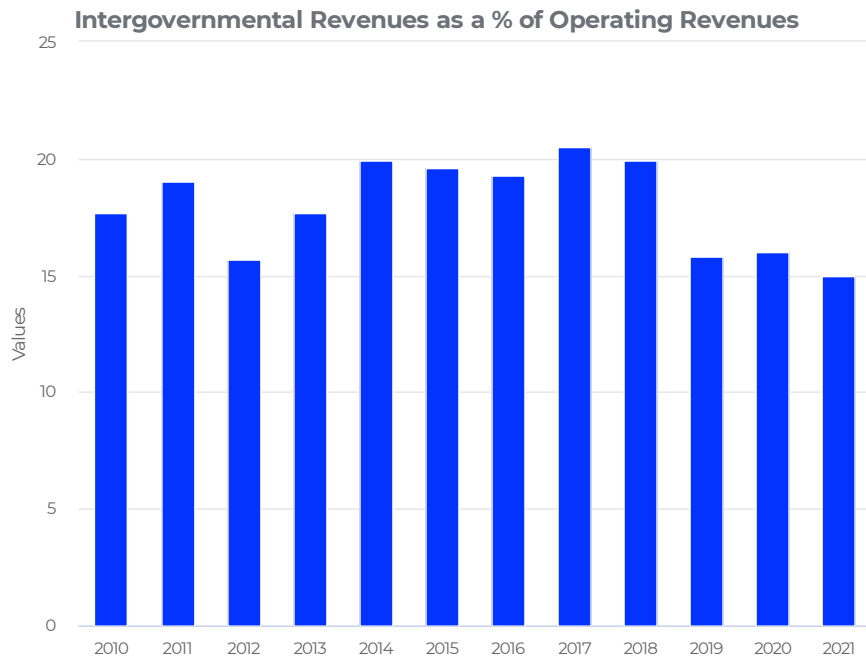


# Intergovernmental Revenues as a % of Operating Revenues

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

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

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



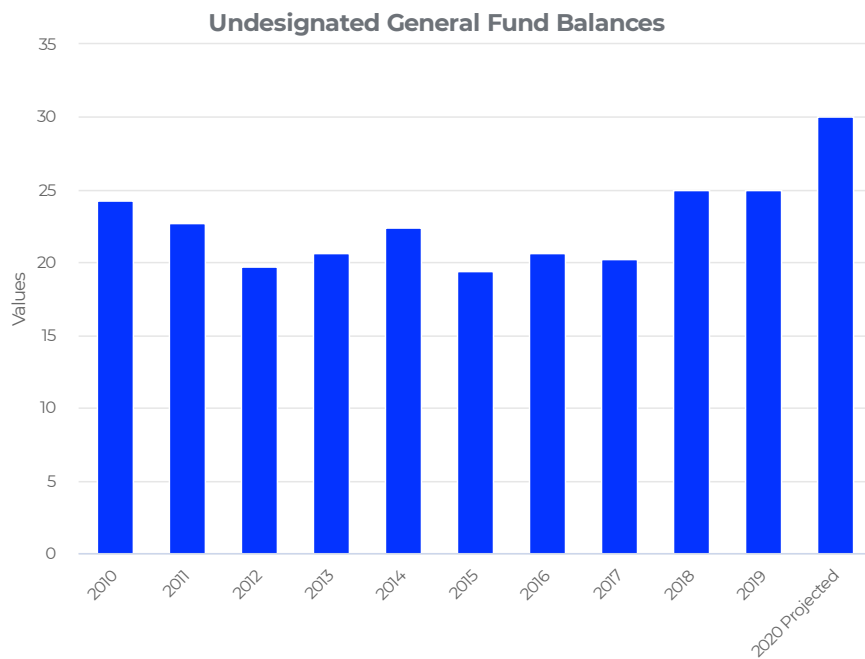


# Undesignated General Fund Balances

**Formula:** Unreserved fund balances/Net Operating Revenues

**Description:** The size of a local government's fund balances can affect its ability to withstand financial emergencies and maintain cash flow. It can affect its ability to accumulate funds for capital purchases without having to borrow or impact bond ratings.

**Analysis:** While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village is regarded as being in a good position since it has maintained a percentage between 19.4% (2015) and 30% (2020). In 2018, the Village updated its fund balance policy. This policy sets a goal of maintaining a fund balance of at least 25%, up to 30%, of budgeted general fund appropriations. In addition, amounts over the specified General Fund Balance are allocated to the Capital Reserve, Reserve Funds, Long-Term Financial Fund, and Road Reserve Fund.



## Assessed Valuation & Direct Long-Term Debt

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

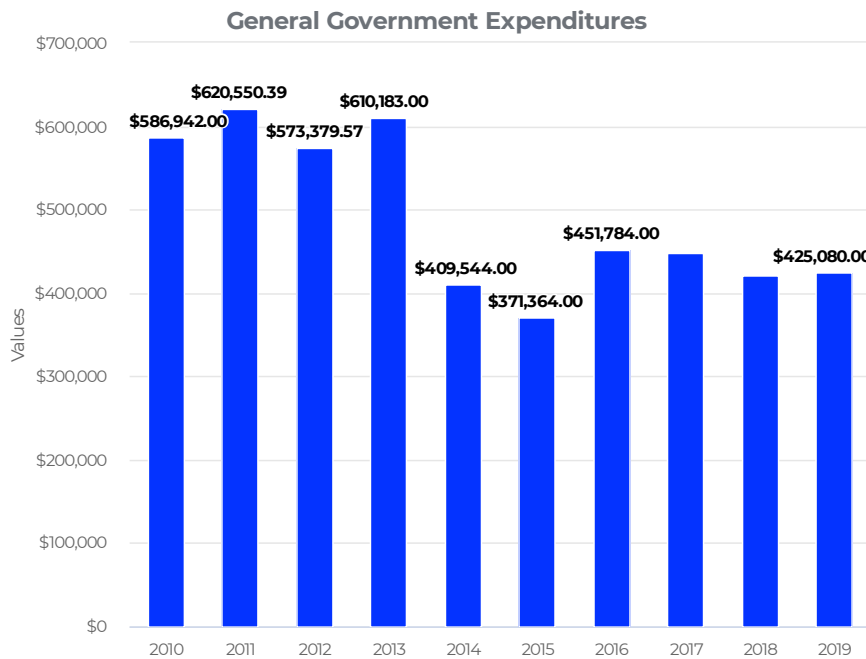
**Description:** "Net Direct Debt" is direct debt (bonded debt) minus self-supporting debt (i.e. revenue debt).

**Analysis:** The Village's net direct bonded-long term debt as a percentage of assessed valuation has been decreasing since 2014. The range is between 1.5% and 2.6% with the average being 1.85%. State Laws allows for up to 5.0%. Of the Village's debt, 1.9% of the total relates to the North Shore Fire Department borrowing. Overall, this indicator is fairly strong for the Village.



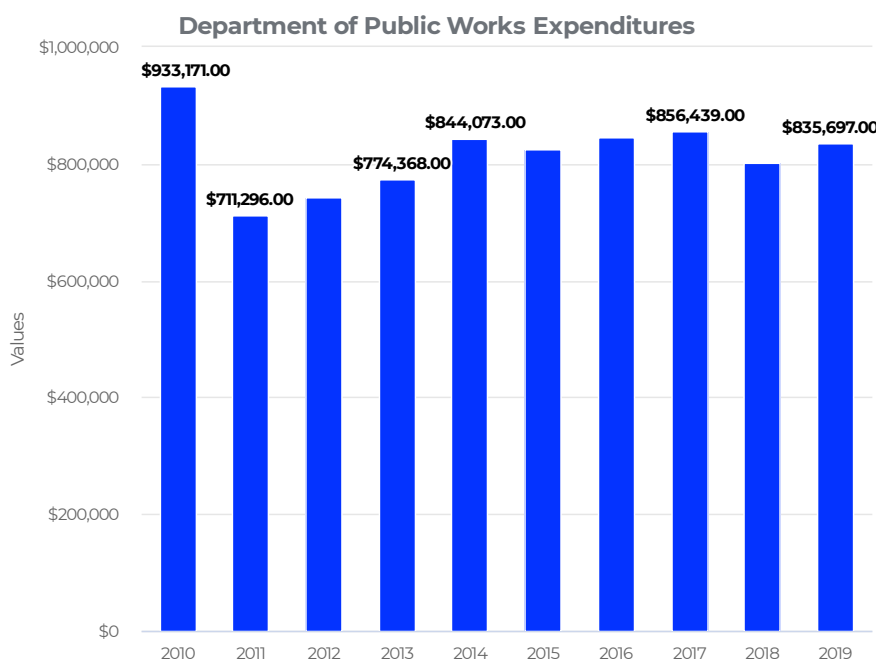
## General Government Expenditures

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



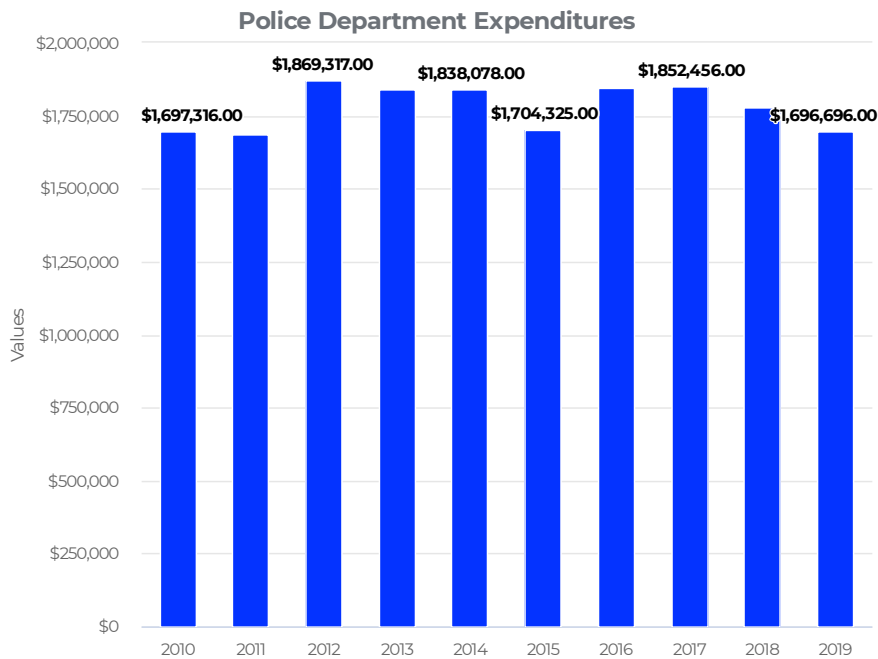
## Department of Public Works Expenditures

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



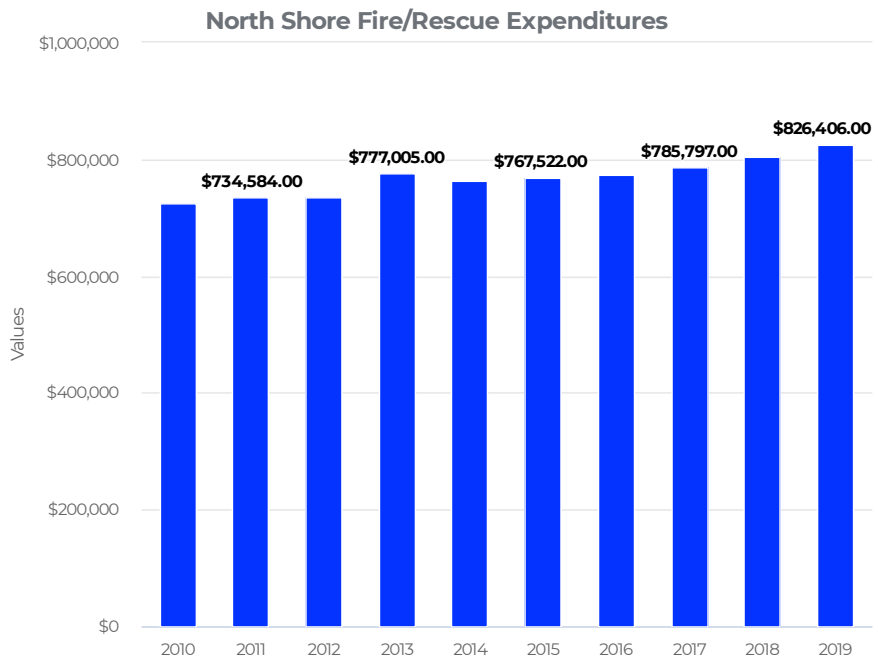
## Police Department Expenditures

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



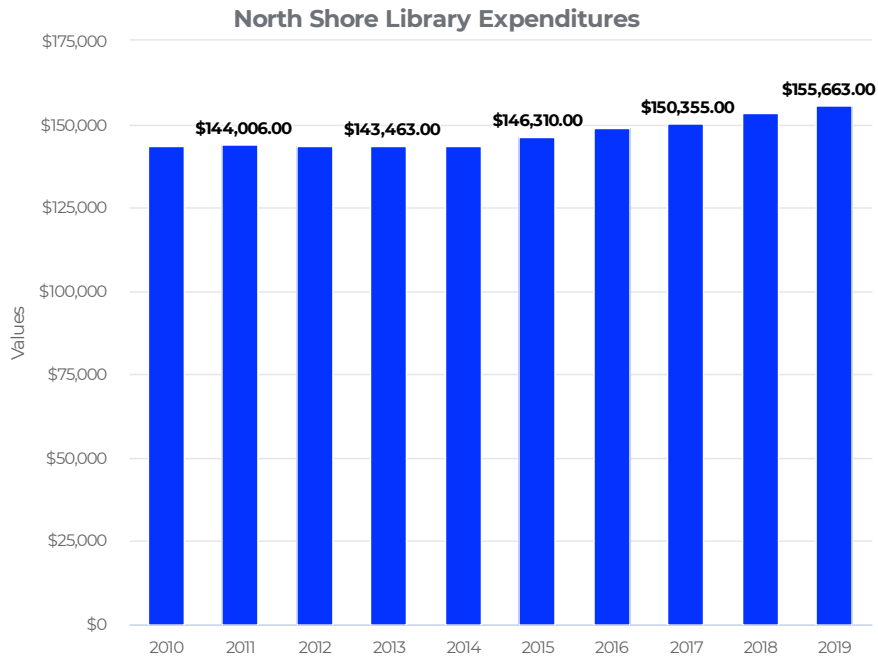
## North Shore Fire/Rescue Expenditures

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



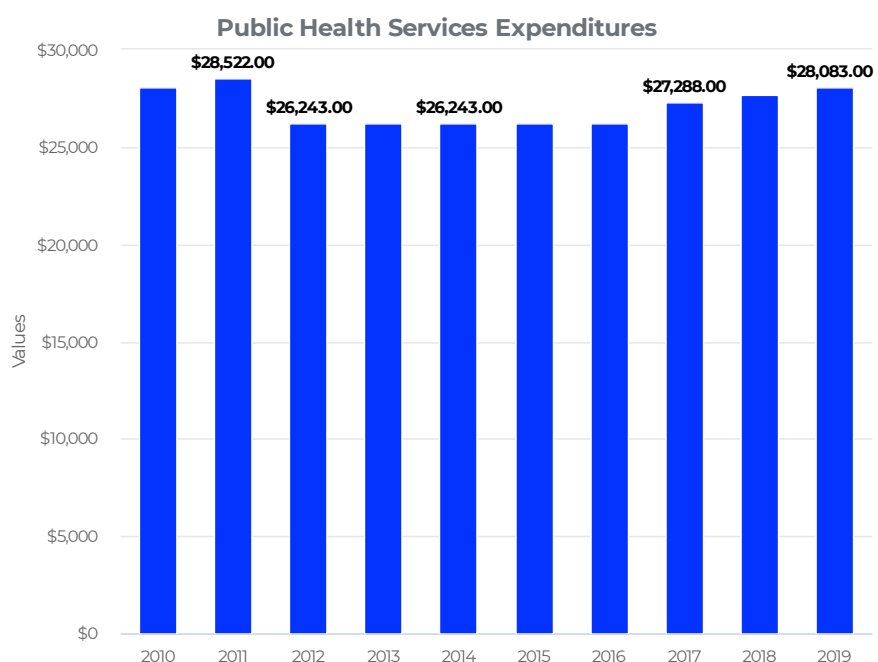
## North Shore Library Expenditures

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



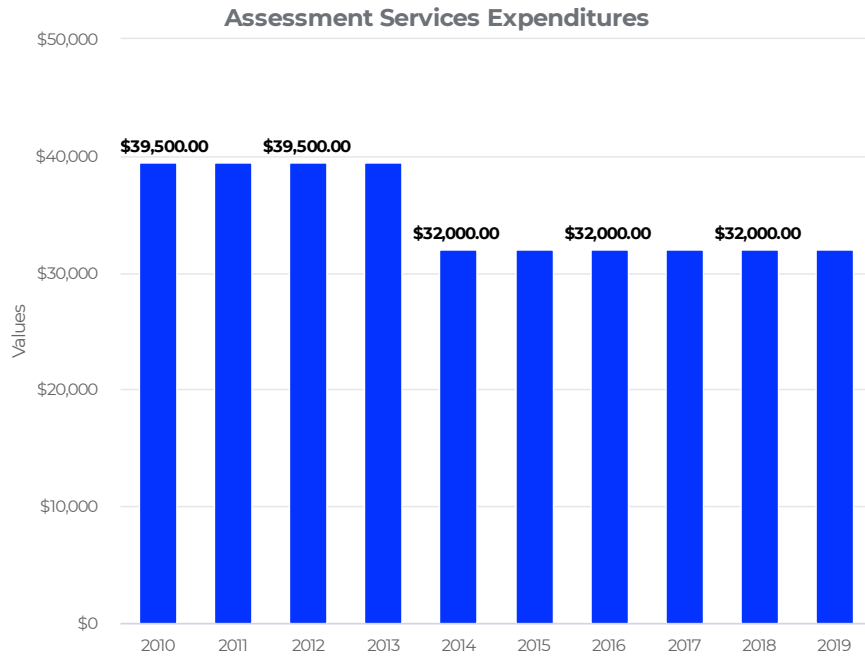
## Public Health Services Expenditures

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



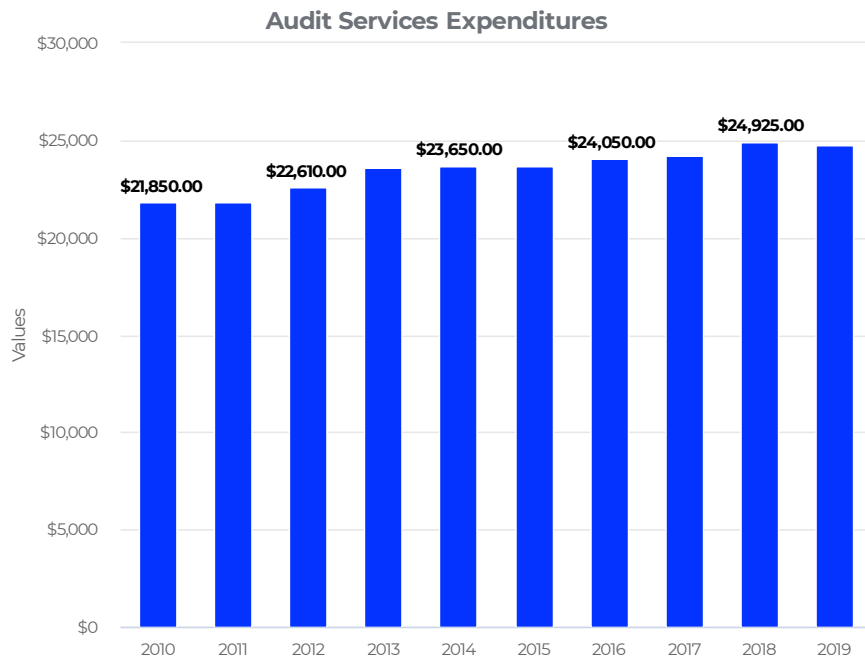
## Assessment Services Expenditures

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



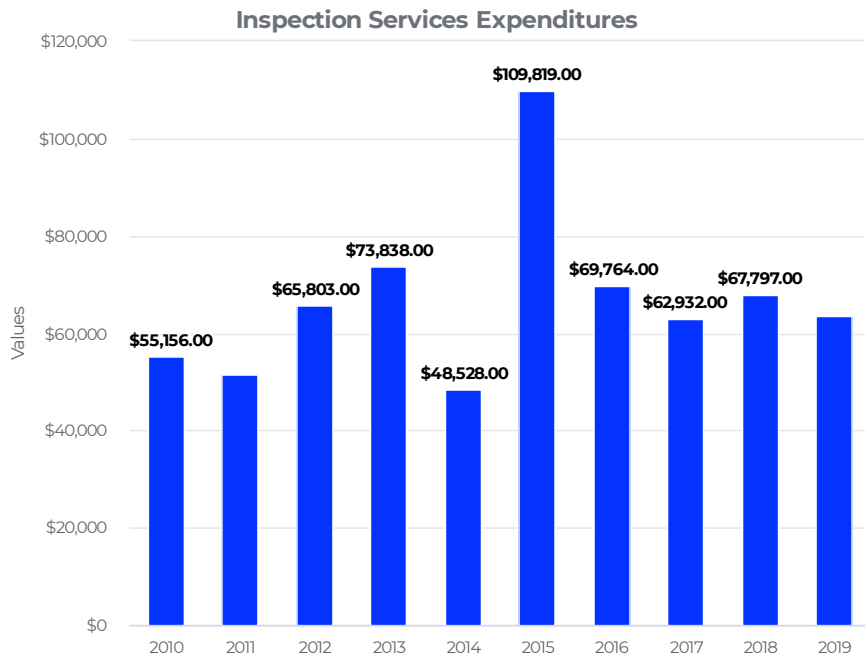
## Audit Services Expenditures

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



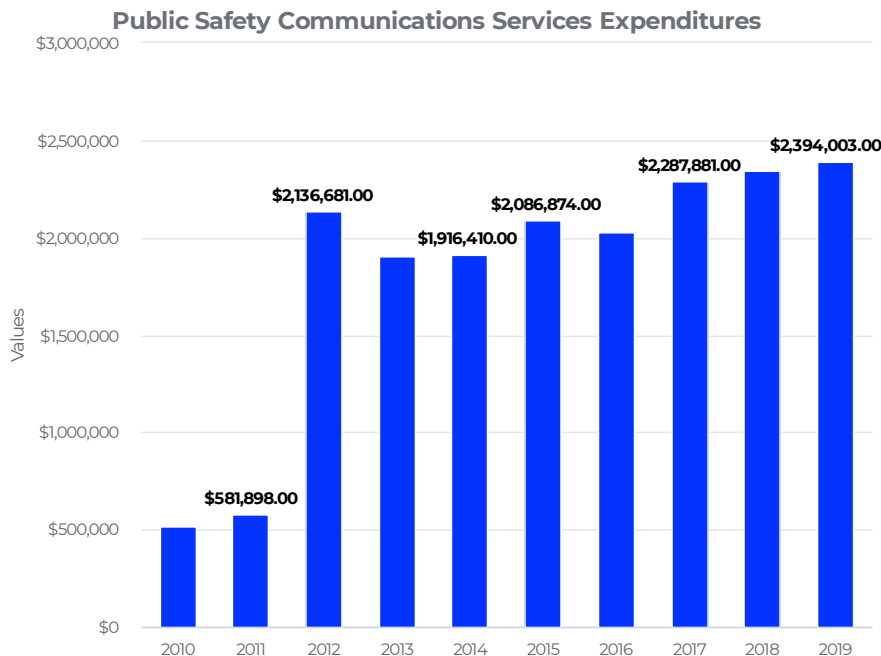
## Inspection Services Expenditures

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



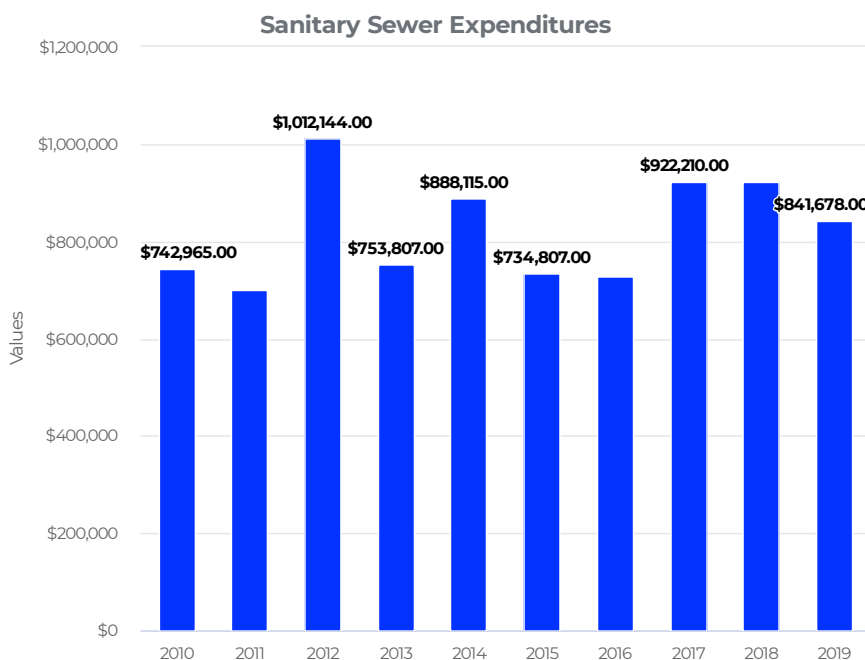
## Public Safety Communications Services Expenditures

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



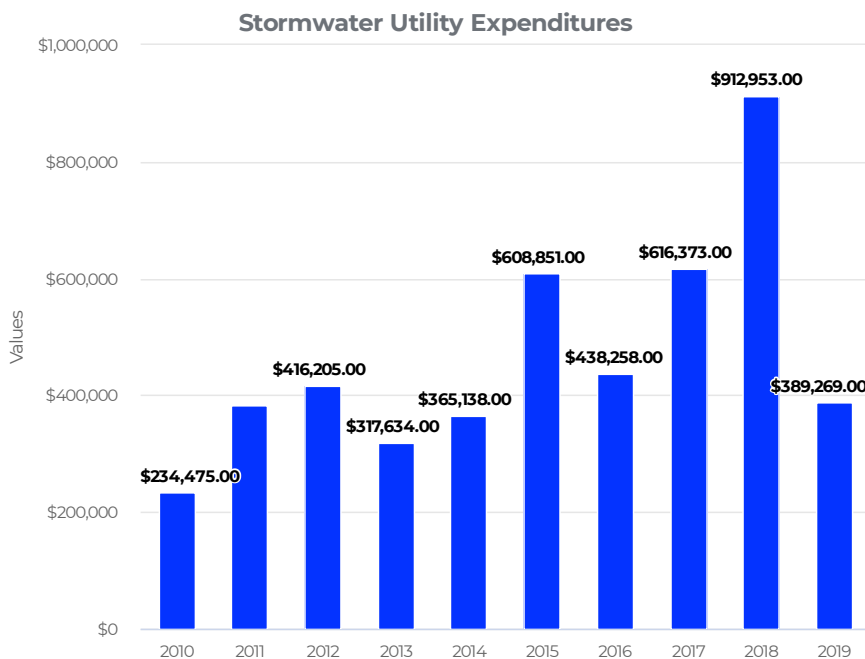
## Sanitary Sewer Expenditures

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



## Stormwater Utility Expenditures

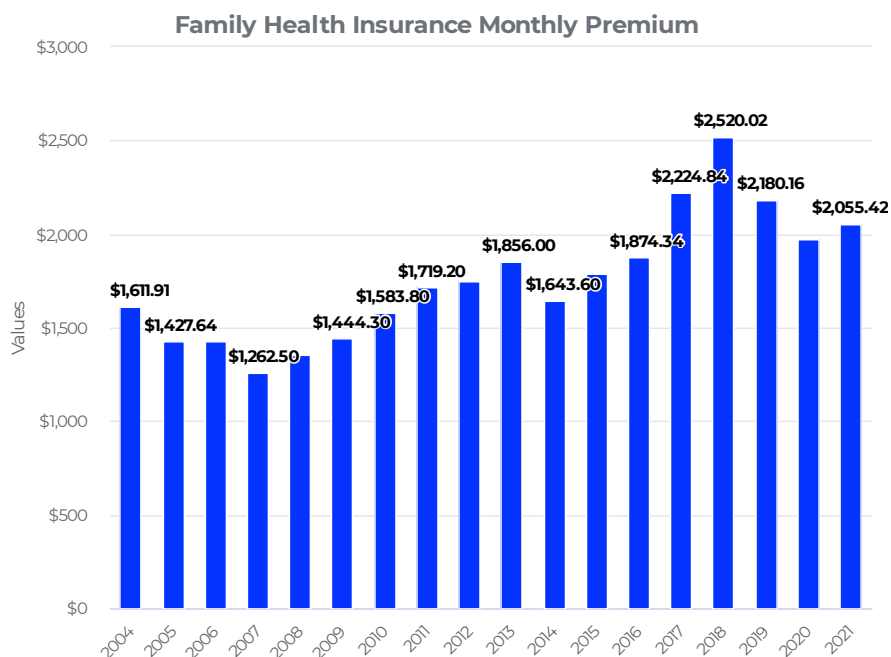
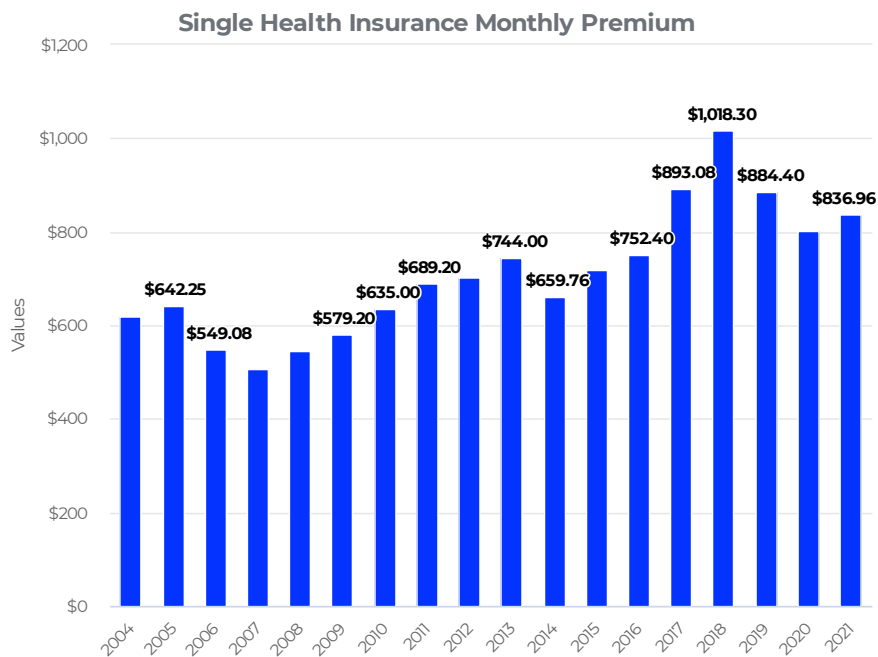
Description: In 2010, the Stormwater Utility fund was created. The utility maintains the Village's ditches, culverts, retention ponds, and catch basins.





# Health Insurance Monthly Premiums

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

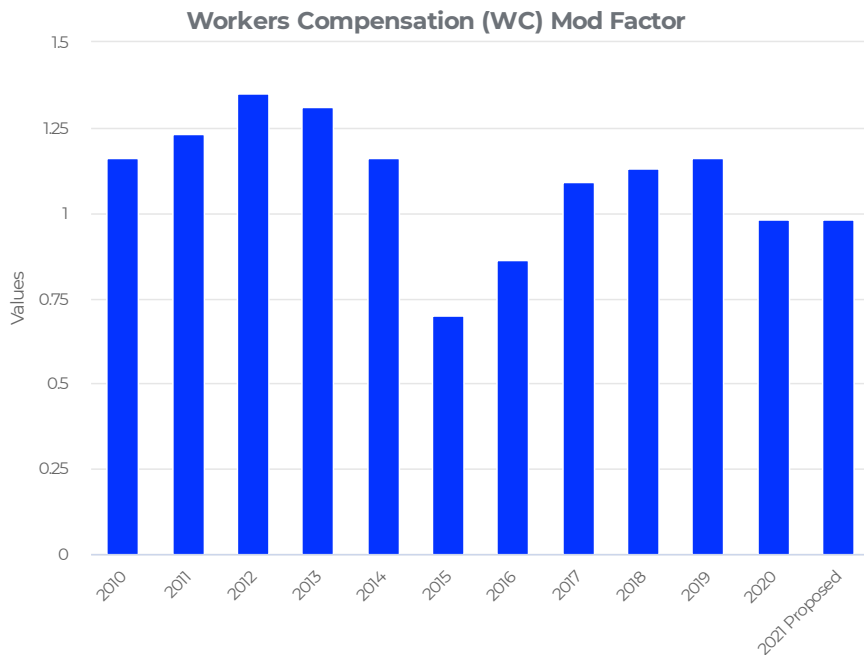


## Workers Compensation (WC) Mod Factor

**Description:** A worker's compensation mod factor represents whether a debit or credit will be applied to an account. The industry average is one. If the mod factor is more than one, this means the entity will have higher premiums; under one puts the organization below the industry average and results in lower premiums.

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

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

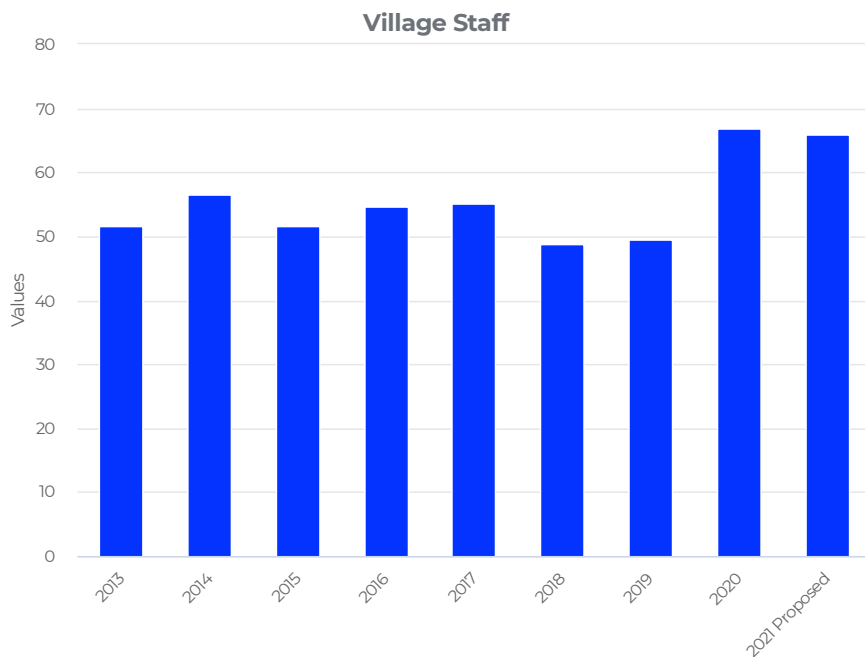


## Village Staff

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

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

**Analysis:** There was a 36.5% increase in staffing from 2008 to 2012 due to adding the Communications Center, which dispatches for seven communities and the North Shore Fire/Rescue Department. In 2020, as part of the North Shore Library Services Agreement, the Village became the fiscal agent for the Library and assumes employment responsibility for the North Shore Library employees, thus increasing the full-time equivalency from 49.4 to 66.82 in 2020.



## Service Excellence

Provide solution-based innovative services.

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

- o 26 second dispatch call handling time
- o Cleaned over 25,000 feet of sanitary sewer main
- o Patrolled an average of 298 miles per day
- o Replaced 14 driveway culverts
- o Completed 176 special pick-ups

Metric	Measurement	Target	Most Recent	Goal
Police Visibility	Miles Driven per Shift	35	38	Increase
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	26	Maintain
Fire/EMS Response Time	Arrival at Scene	6	5 min, 40 sec	Maintain
Garbage/Recycling Collection	Route Completion Time (Hours)	11	11	Decrease
Value of Services Provided	Survey	80%	95%	Maintain
Yard Waste Collection	Schedule Compliance (Hours)	72	88	Maintain
Meeting Agenda & Minutes	Completion Date	90%	100%	Maintain
Proud to Live in Bayside	Survey	80%	94.7%	Maintain
Recommend to Live in Bayside	Survey	80%	91.7%	Maintain
Average Street Rating	PASER System	7	7	Maintain
Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	25,000	Increase
Organizational Accreditation	Departments	2	2	Maintain

The following pages show a historical trend analysis of measures falling within the scope of service excellence. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide information detail and rationale for setting measures and key targets.

\*Status of metric

Green: Business as usual

Yellow: Caution

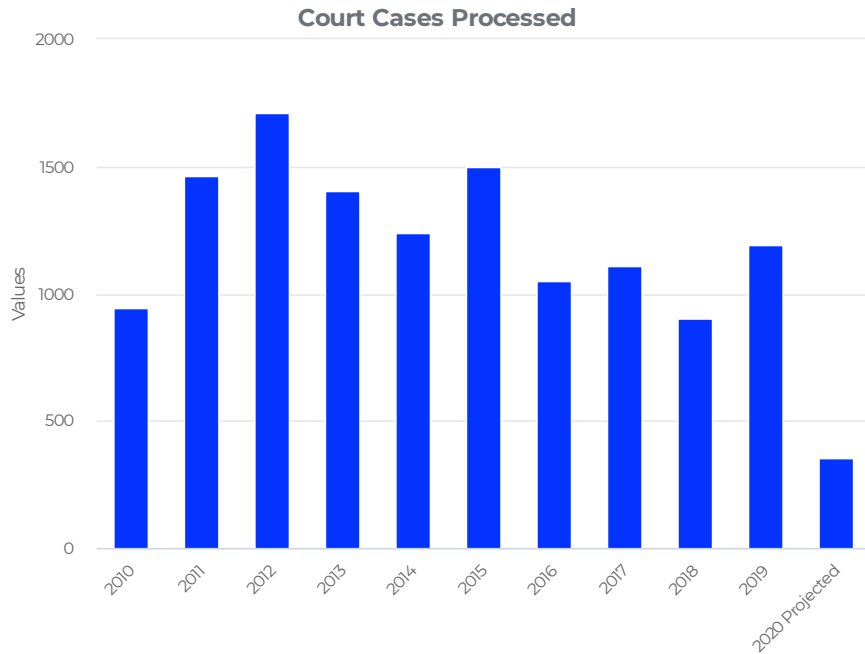
Red: Requires immediate action

## Court Cases Processed

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

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

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

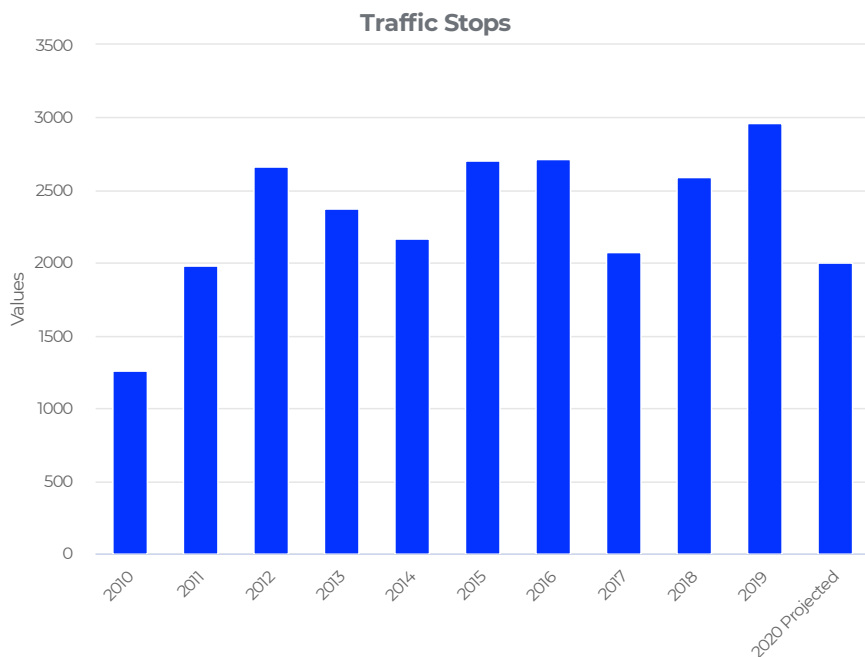


## Traffic Stops

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

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

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

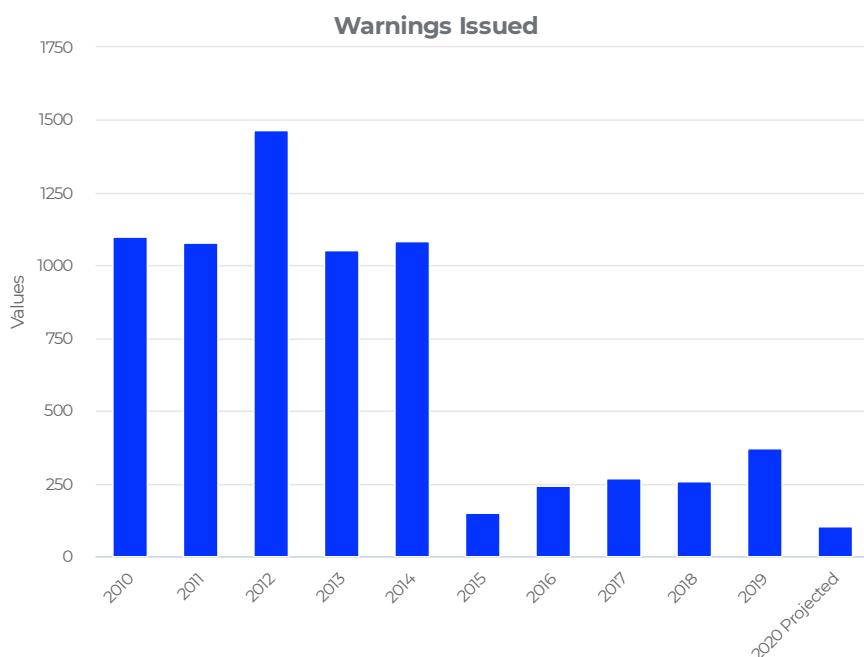


## Warnings Issued

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

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

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

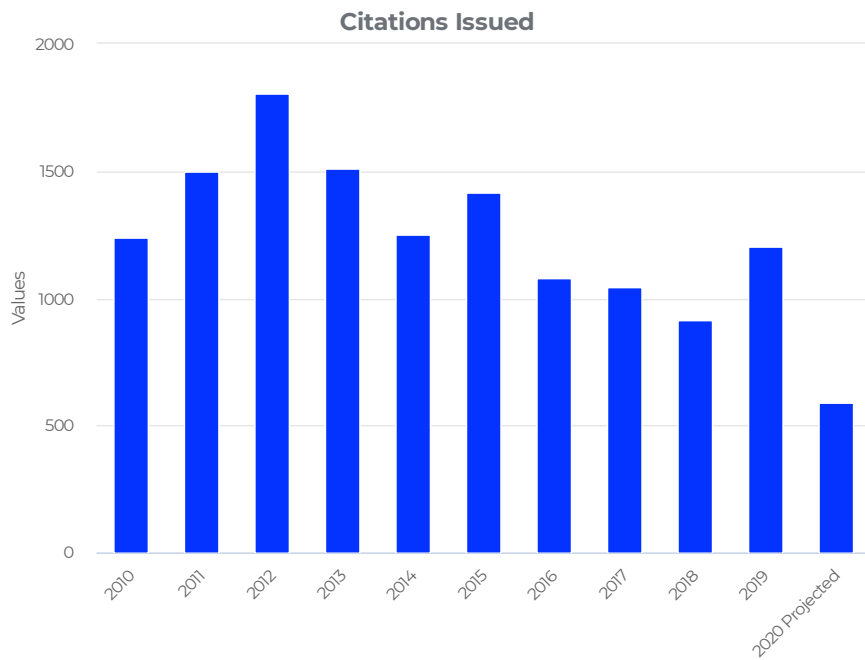


## Citations Issued

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

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

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



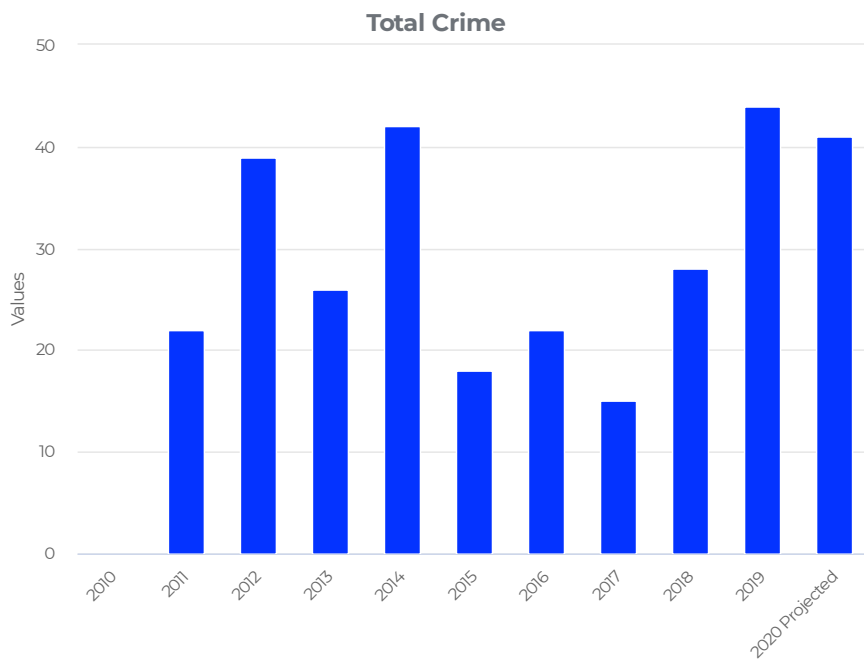


## Total Crime

**Description:** Total crimes measures all the crimes addressed by officers on an annual basis. This number encompasses part I and part II crimes. Examples of part I crimes include homicide, rape, robbery, aggravated assault, motor vehicle theft, etc. Examples of part II crimes include fraud, embezzlement, vandalism, sex offense, etc.

**Purpose:** Tracking and reviewing the total number of crimes committed in the community on an annual basis provides the Village with localized data and trends on crime in the community. An increase in overall crime will prompt further analysis on changing circumstances and trends which explains those crimes committed and how the Police Department can modify their strategy to address those crimes.

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

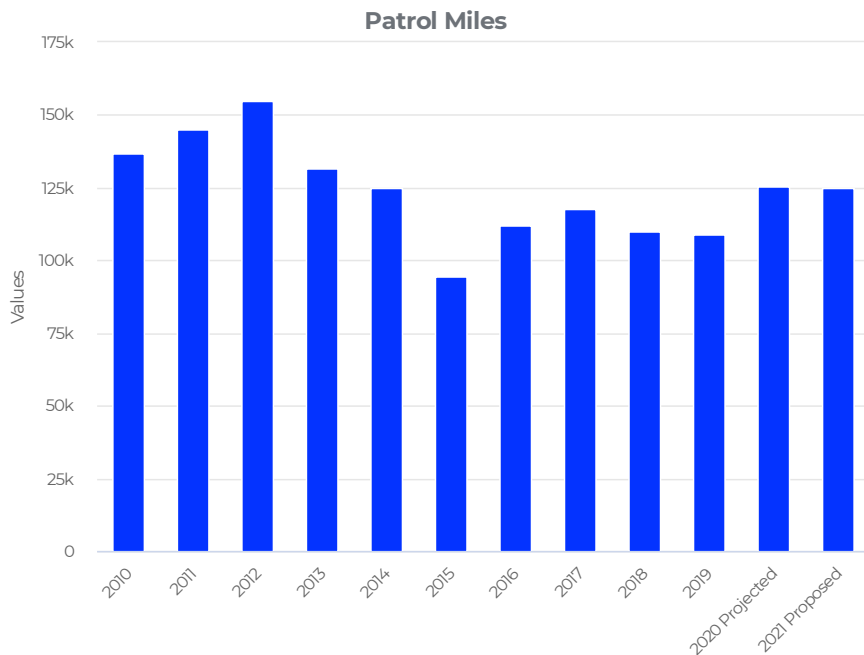


## Patrol Miles

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

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

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

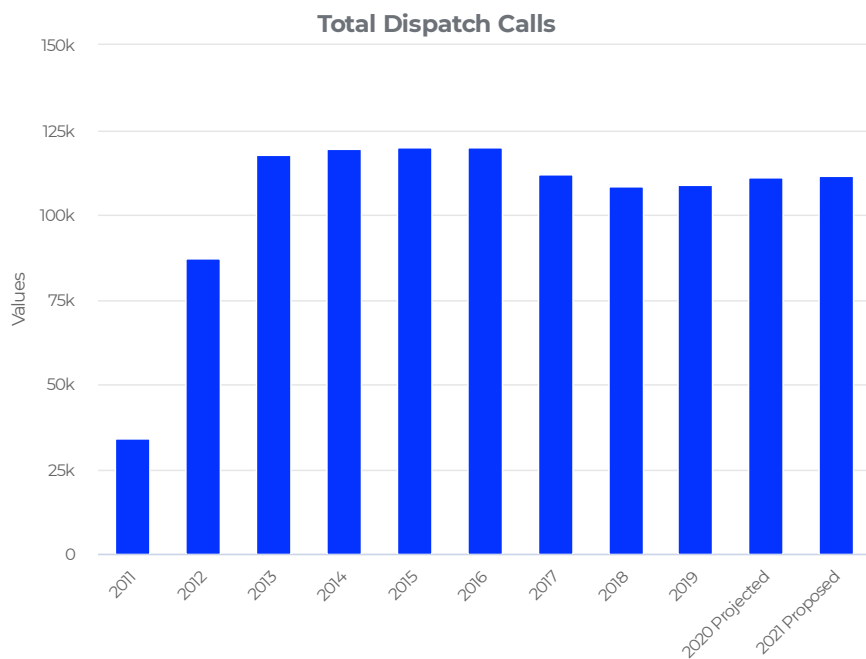
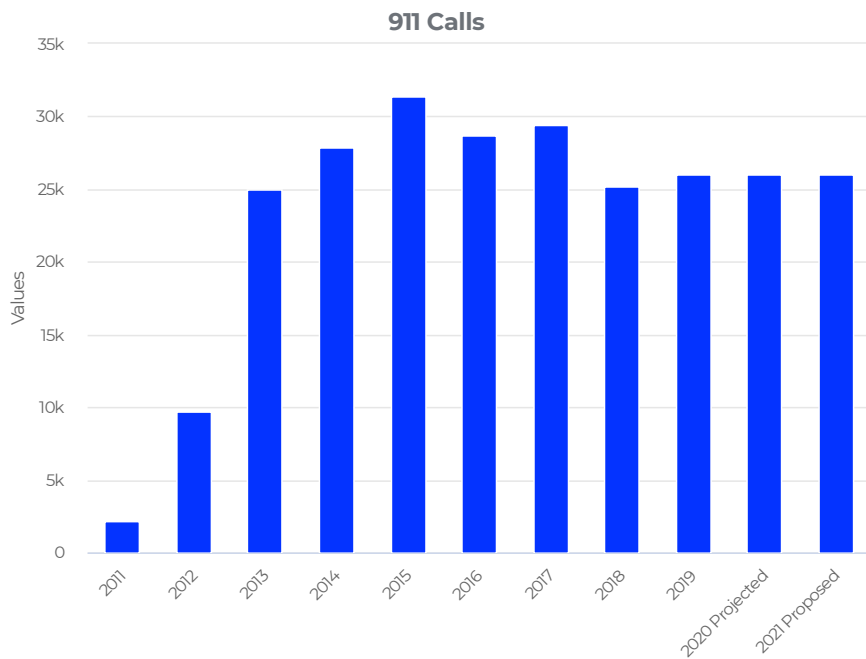


# Dispatch and 911 Calls

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

**Purpose:** Collecting call volume data over the past decade allows analysis on appropriate staffing, workload, and changing trends on total dispatch and 911 call patterns.

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

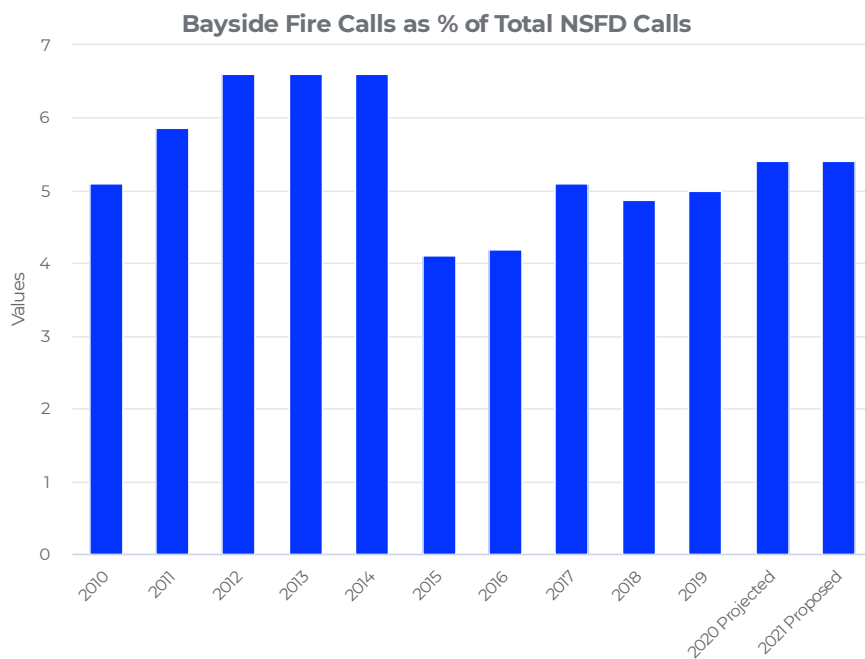
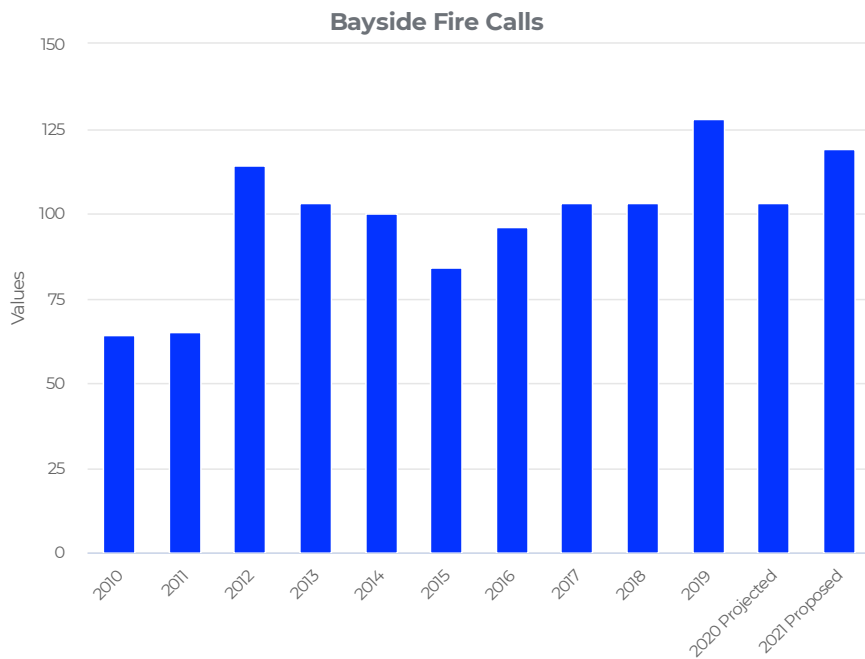


## Bayside Fire Calls

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

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

**Analysis:** Calls have increased by 100% between 2010 and 2019, primarily due to the change in procedures for assisting residents who have fallen. Bayside fire calls have decreased as a percentage of the North Shore Fire Department's total calls.

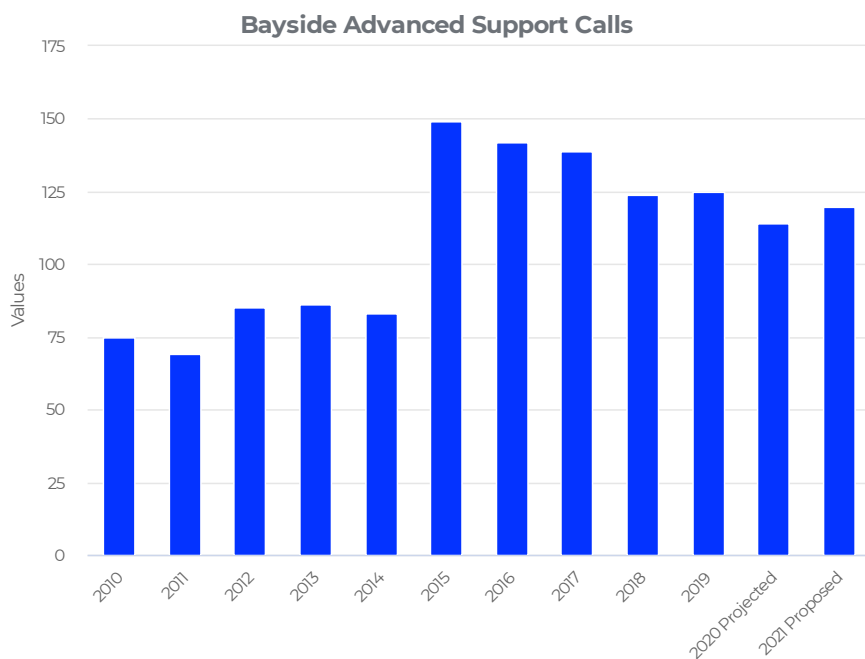
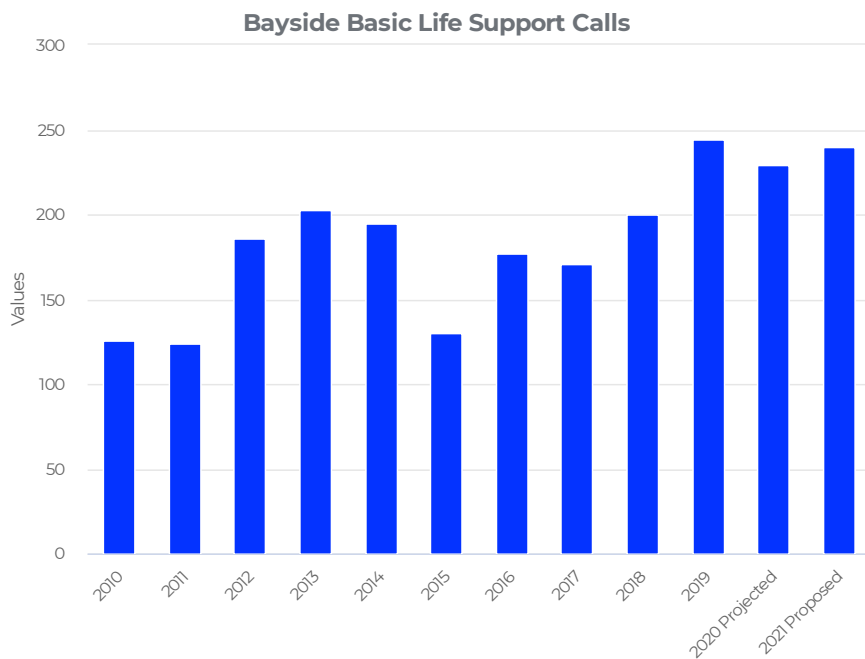


## Basic and Advanced Life Support Calls

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

**Purpose:** The purpose of collecting this data is to determine the frequency and level of care required by Bayside residents and how this trend is changing over time.

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

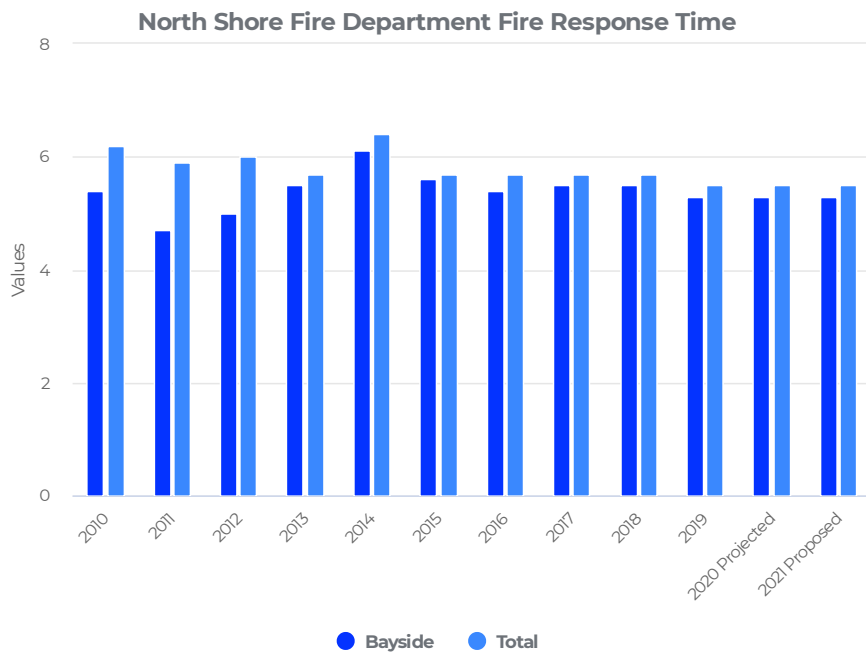


## North Shore Fire Department Fire Response Time

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

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

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

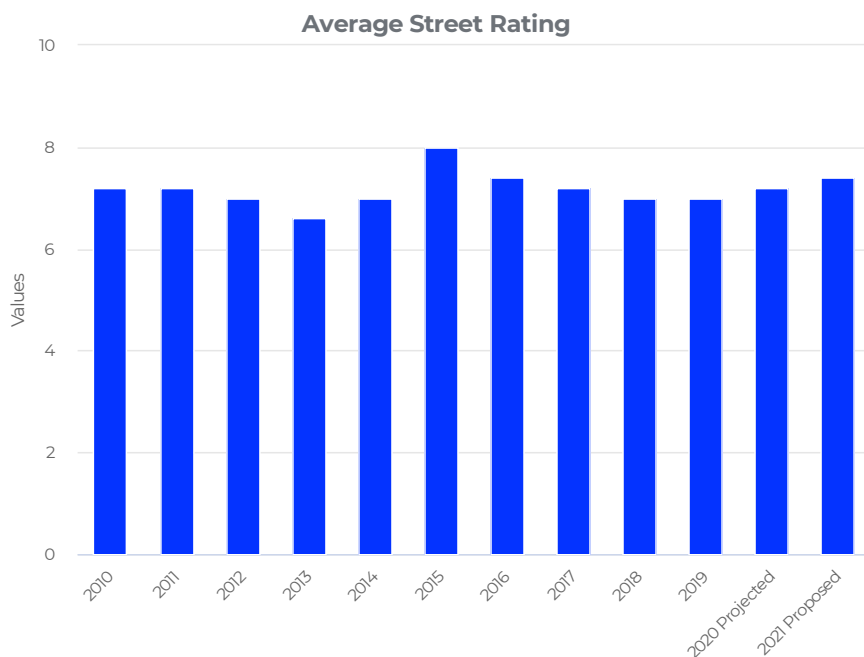


## Average Street Rating

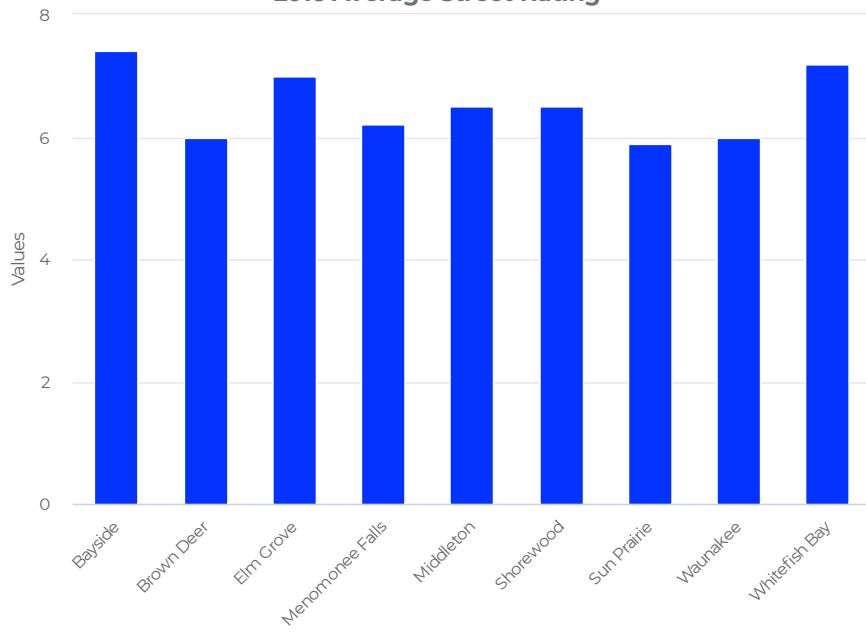
**Description:** Street rating is based off the Pavement Surface Evaluation and Rating (PASER) system. This system was developed to create a standardized mean of categorizing road conditions and prescribing treatment conditions. Roads are given a value of one through ten with ten representing new roads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

**Purpose:** The purpose of tracking street rating is to determine if the Village's efforts are successfully improving roadway conditions throughout the Village over time. If this is not the case, the Village would then re-evaluate the road maintenance and repair program.

**Analysis:** The Village has seen a lowering in rating due to general age of roads causing modest decreases as opposed to any single road being in unacceptable condition. Nonetheless, the Village meets its target of 7. According to the PASER manual, Village streets would be considered very good. When looking at Bayside in comparison to other communities participating in the Wisconsin Benchmark Consortium, Bayside is among best rated streets according to the PASER system.



### 2016 Average Street Rating



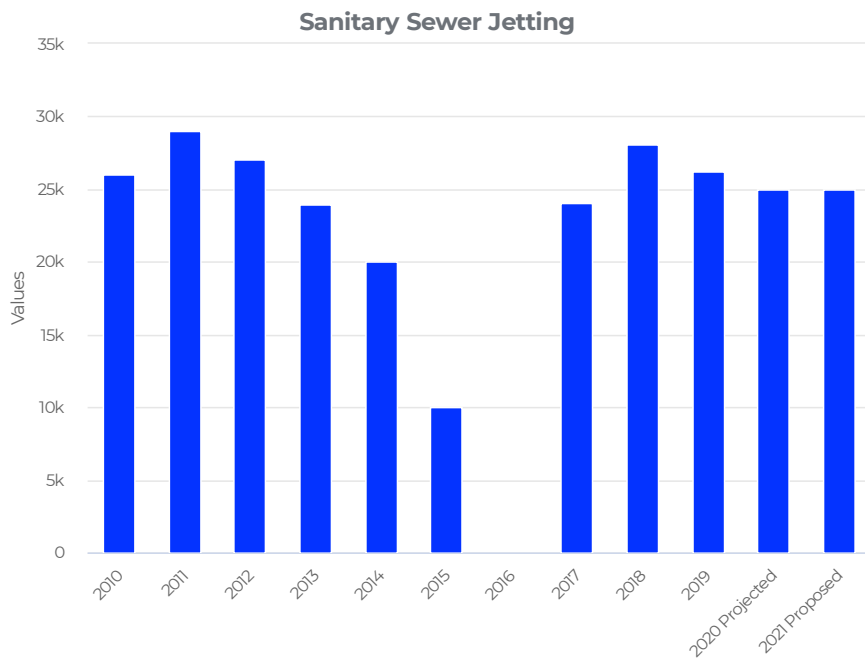


## Sanitary Sewer Jetting

**Description:** Sanitary sewer jetting refers to the cleaning of sanitary sewer lines. This involves spraying them out with high-pressured water and removing gravel, dirt, and other debris which may impede the flow of sewerage.

**Purpose:** The Village tracks the amount of sanitary sewer jetting as best practice is to clean all the lines every five (5) years. To accomplish this cleaning, the Village must complete 26,000 feet on an annual basis.

**Analysis:** Between 2010 and 2015, the Village averaged 22,667 feet of sanitary sewer jetting per year. The reason for the lower amount of cleaning in 2016 was due to the water project and other priorities. The Village has average 27,000 feet of sewer jetting between 2018 and 2020.

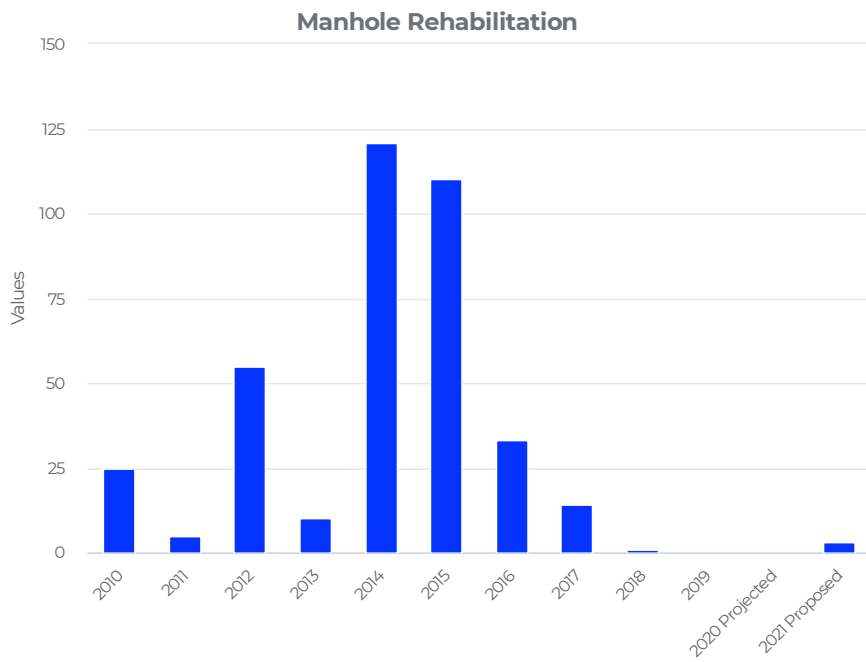


# Manhole Rehabilitation

**Description:** Sanitary sewer manhole rehabilitation involves either rebuilding structures or completing patches.

**Purpose:** Maintaining manholes helps prevent stormwater from infiltrating the sewer system. This reduces the strain on the sewer system and the likelihood of an overflow in a significant rain event. Further, this preserves the structure of the manhole and ensure its longevity.

**Analysis:** From 2010 to 2019, the Village has averaged 38 manhole rehabilitations per year, which is above the targeted amount of 15. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Currently, manholes are rehabilitated in coordination with road project and by highest priority.



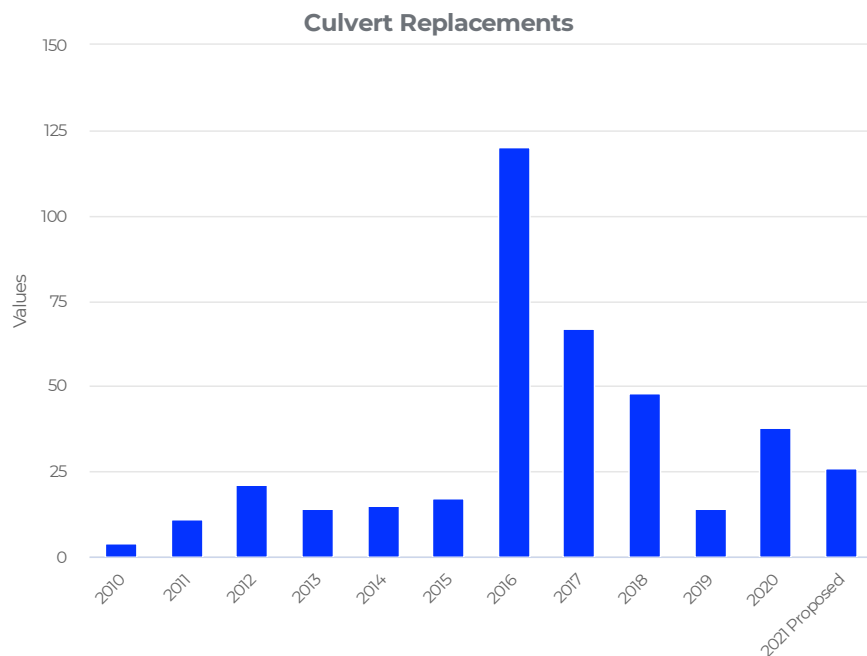
## Culvert Replacement

**Description:** The Village has a ditch and culvert stormwater management system. Ditches are the basins along the roadways which serve to both collect and move stormwater to the appropriate outlet. Culverts are the pipes which run under the driveways to connect the stormwater ditches.

**Purpose:** Replacing failed culvert pipes is a critical step to ensuring an effective stormwater management system. Additionally, failed culverts will lead to the deterioration of the driveway above which will eventually result in an unsuitable driving condition. The Village created the Culvert Replacement Program in 2016 to address failed culverts along the road project route. This promotes a more holistic approach to infrastructure replacement and management.

**Analysis:** The implementation of the culvert replacement program has led to significantly more culverts being replaced in the past few years. Between 2010 and 2015, the Village averaged 14 culvert pipe replacements per year. This is a stark contrast to the average of 62 replacements between 2016 and 2019.

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



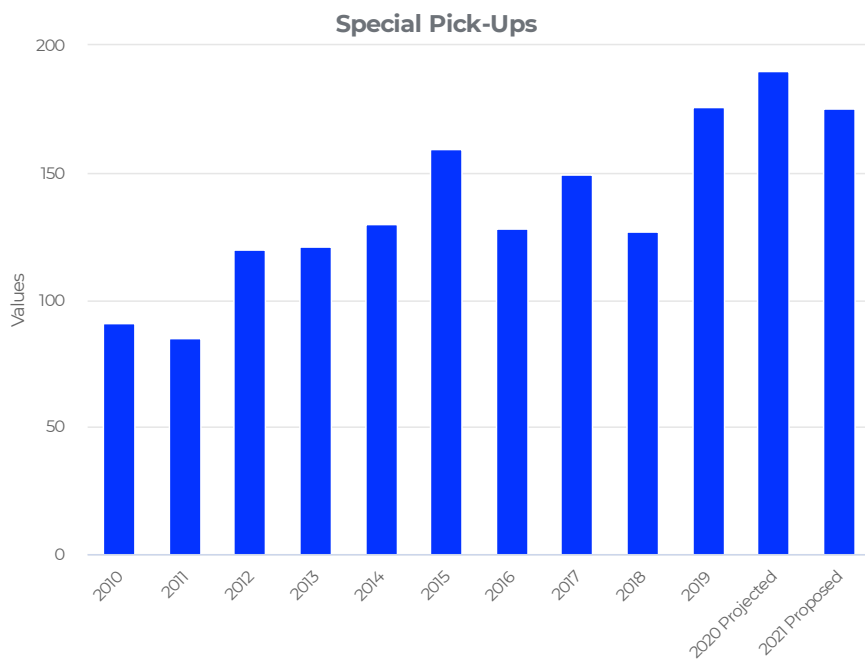
## Special Pick-Ups

**Description:** Special pick-ups are a fee-based service where residents are able to schedule collection of large and irregular items that will not fit in a garbage or recycling container. Some examples of special pick-ups include old furniture, appliances, and yard waste which exceeds size limitations or is on a non-collection week.

**Purpose:** There is a dual-purpose in tracking the number of special pick-ups on an annual basis. First, it is a fee-based service so tracking the number of special pick-ups with illustrate revenue trends. Second, the number of special pick-ups shows use patterns of the service and helps guide delivery decisions.

**Analysis:** Special pick-ups demonstrate a clear trend upwards over the past decade.

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



## Connected Communication

Provide proactive, reliable, and transparent communications.

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

- Hosting modified Recycling Days events, 4th of July Parade, and Drug Take Back Day.
- Created 120 articles for the monthly printed newsletter.
- Made 401,418 digital media interactions.

Metric	Measurement	Target	Most Recent	Goal
Bayside Buzz	Open Rate	22%	58%	Maintain
Communication Content	Survey	80%	88%	Maintain
Website	Visits	40,000	46,256	Maintain
Digital Interaction	Number of Contacts	400,000	401,418	Increase
Newsletter Production	Published	12	12	Maintain

The following pages show a historical trend analysis of measures falling within the scope of connected communication. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.

\*Status of metric

Green: Business as usual

Yellow: Caution

Red: Requires immediate action

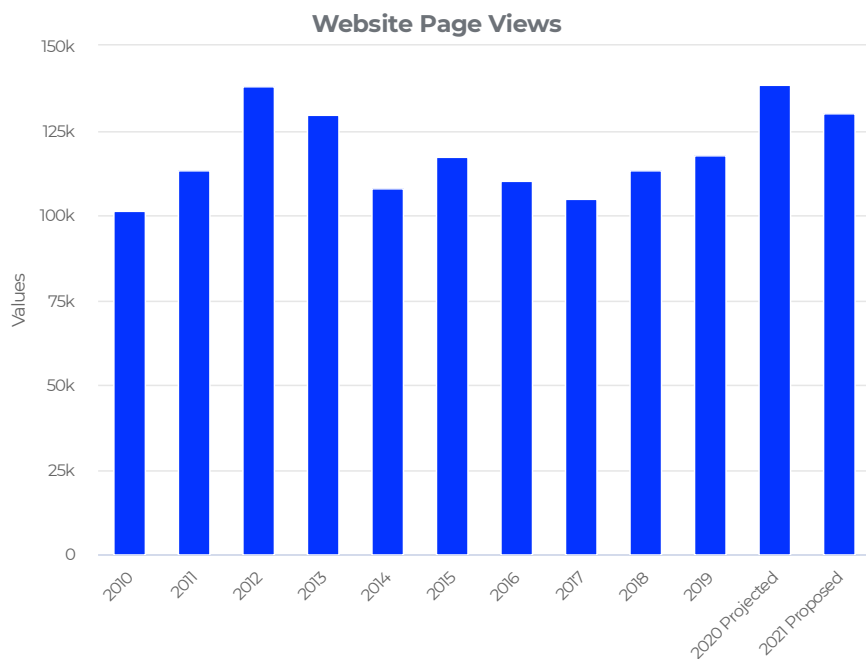
# Website Visits and Page Views

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

**Purpose:** Tracking website visits and page views provides an idea of how many residents are visiting the website and various pages.

**Analysis:** Village website visits have steadily trended upwards since this figure started being collected in 2009. The Village has seen a 39.11% increase in website traffic between 2010 and 2019.

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

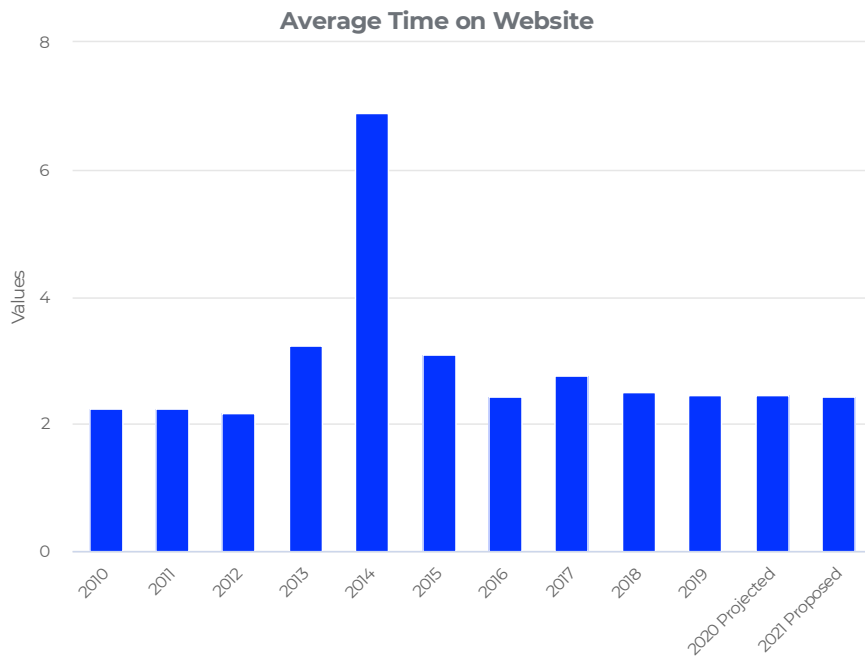


## Average Time on Website

**Description:** Average time on website reflects how long a visitor to the Village's website is browsing in minutes before leaving.

**Purpose:** Combining average time on the site with webpage views gives a more comprehensive idea of how visitors are using the Village website.

**Analysis:** Average time on the website has trended slightly upward since the data has started being tracked in 2019. There was a 8.88% increase in the time spent on the website between 2010 and 2019.

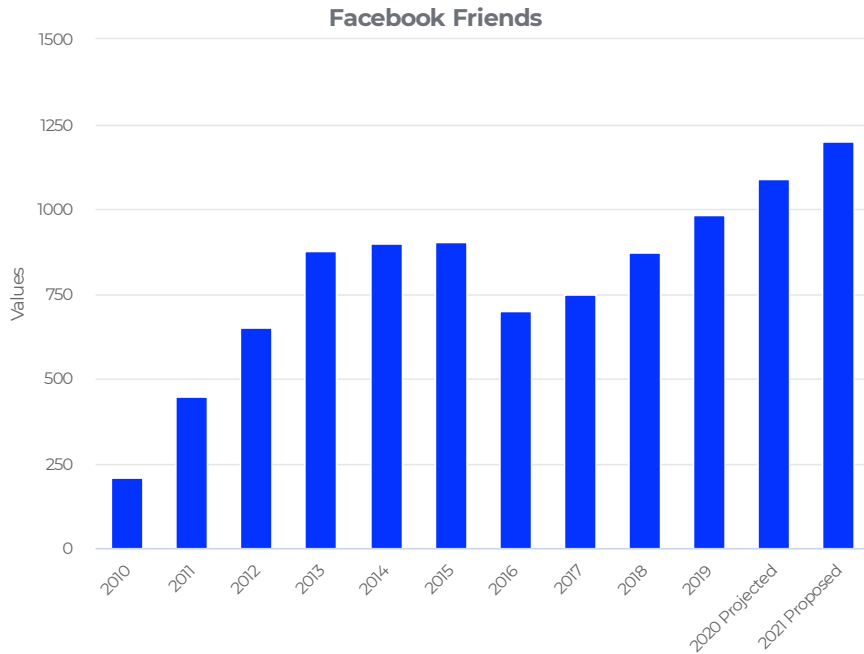


## Facebook Friends

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

**Purpose:** The purpose is to determine the scope of Village reach via social media and how well social media is being marketed.

**Analysis:** Facebook friends have increased 367.6% since 2010. The Village did consolidate two accounts into one in 2016.





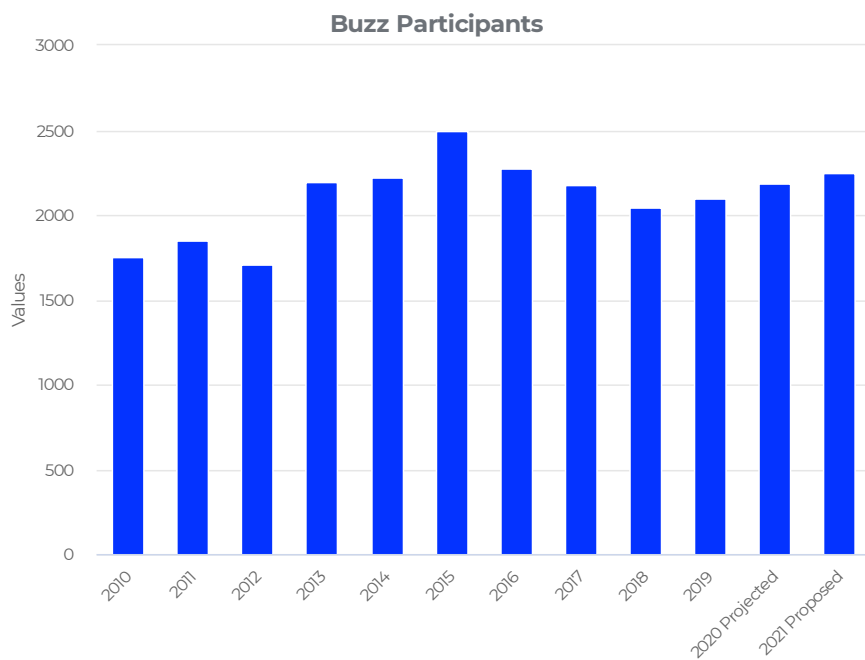
## Buzz Participants

**Description:** Number of people signed up to receive the Bayside Buzz, which is a weekly e-newsletter of Village events and happenings.

**Purpose:** The purpose of tracking total Buzz participants is to monitor the use and reach of the weekly e-newsletter.

**Analysis:** The Bayside Buzz has become a highly popular method of communication. From 2010 until 2019, there has been a 19.71% increase in use. The current number of Buzz participants represents roughly half of the Village's population.

While the subscribership of the Buzz has dropped in recent history, the Village has been undertaking housekeeping efforts in purging the list of emails which are no longer in use and those who have not opened the publication within the past year. In addition to trying to keep content fresh, the Village attempts to keep the mailing list tightened up to those who are active readers of the publication.

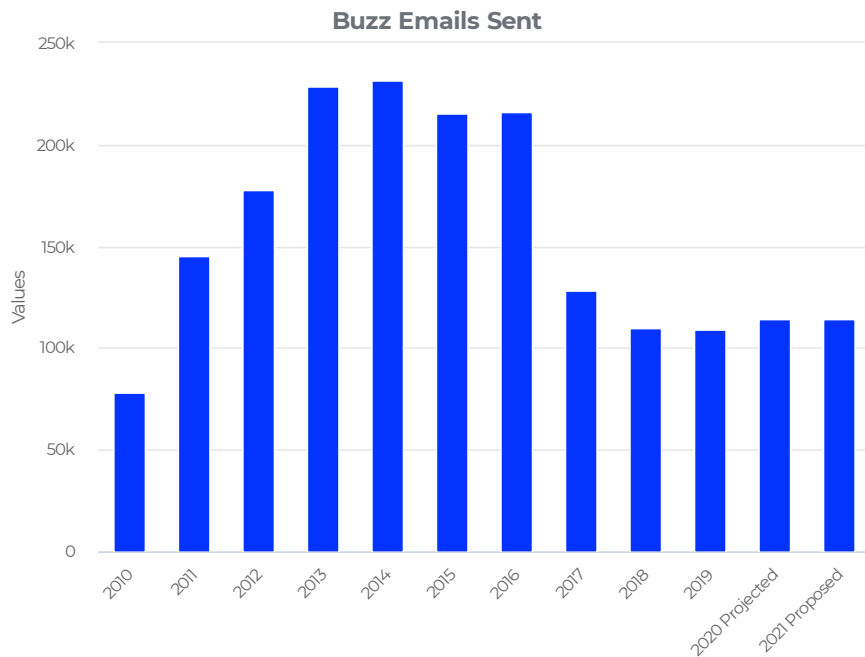


## Buzz Emails Sent

**Description:** This figure is calculated by looking at the total number of Buzz recipients and publications sent throughout the year.

**Purpose:** The purpose of this analysis is to get a clearer picture on communication patterns with e-newsletter recipients.

**Analysis:** The total number of buzz emails sent has been declining since 2014 and has taken a steeper drop in 2017. The reason for the decrease in number of communications is a consolidation of the Bayside Buzz and Tuesday Talk into one weekly publication. The number of emails sent has further decreased as a result of purging readers who are not actively opening the publication. However, in 2020, increased notifications were sent out as a result of the COVID-19 pandemic.

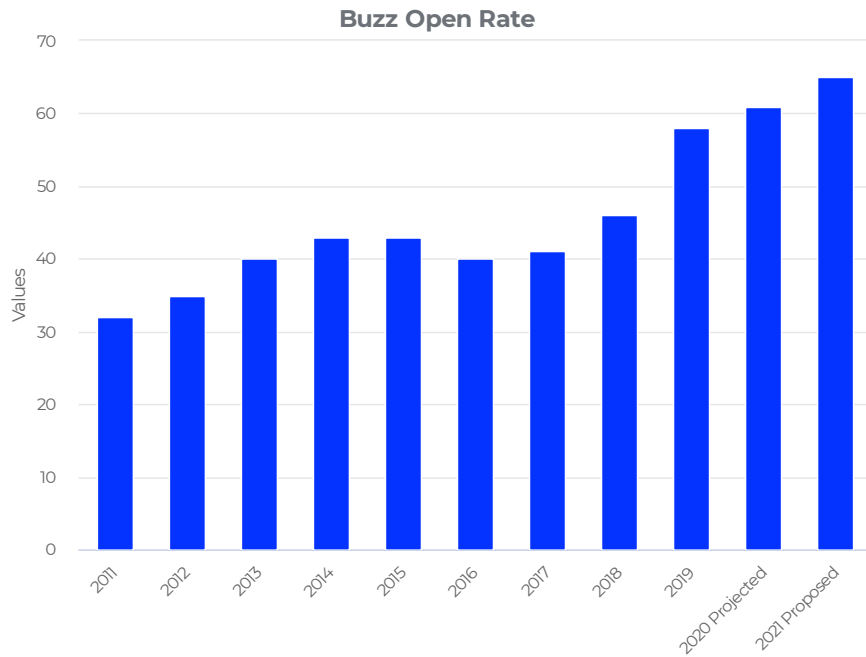


# Buzz Open Rate

**Formula:** Buzz emails opened/Buzz emails sent

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

**Analysis:** The total number of buzz emails steadily increased from 2011 to 2020. From 2011 to 2020, the open rate has increased by 90.62%. The industry average for government communications is 22%.

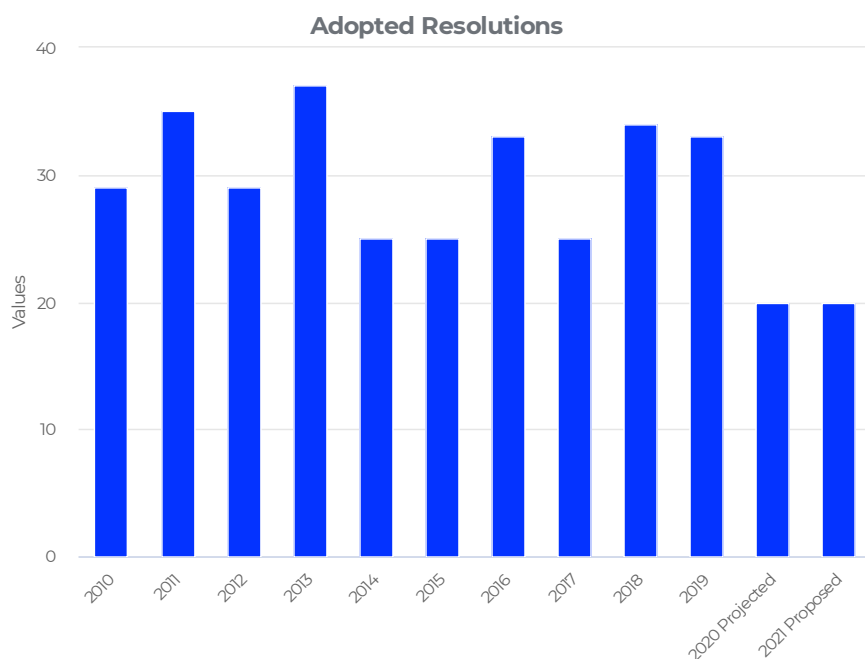
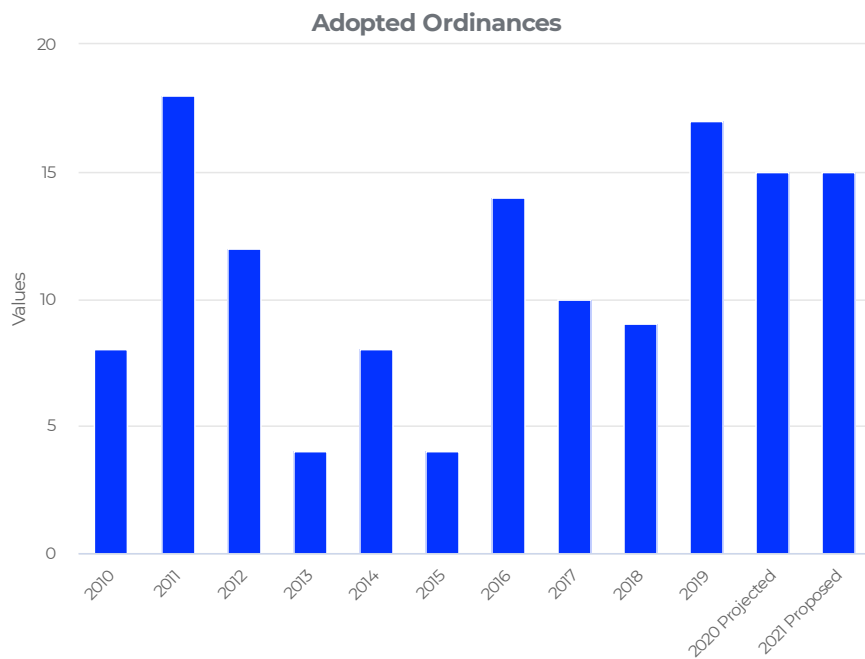


## Village Ordinances and Resolutions

**Description:** Ordinances and resolutions are the vehicles through which the Village Board of Trustees add, amend, and update municipal code or provide policy guidance. Whether an ordinance or resolution is passed depends on the nature of the action being taken. For example, an ordinance may be used to regulate certain activities while the budget is approved by a resolution.

**Purpose:** Tracking the number of ordinances and resolutions passed by year gives a snapshot on the activity requiring official action.

**Analysis:** Generally, more resolutions are passed in a given year than ordinances. This is due to resolutions being slightly less formal and more applicable to a wider range of municipal operations. For example, the Village Board may have to pass a resolution to authorize the application for grant funds or the Bird City/Tree City designation. On the other hand, ordinances are more infrequently used and typically for making changes to municipal code.



## Sustainable Resilience

Provide environmental stewardship and promote future resilience.

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

- Collected 1,158 tons of garbage, and 493 tons of recycling.
- Received Tree City USA and Bird City USA designation.
- Collected 657 pounds of prescription drugs.

Metric	Measurement	Target	Most Recent	Goal
Recycling	Tons	575	493	Increase
Garbage	Tons	1,100	1,158	Decrease
Landfill Diversion Rate	% of recycling	35%	29.8%	Maintain
Prescription Drug Collection Program	Pounds	500	657	Increase
Tree City Designation	Award Received	Yes	Yes	Maintain
Bird City Designation	Award Received	Yes	Yes	Maintain
Forestry	Trees Planted (Net Increase)	25	130	Increase

The "Most Recent" measures in the community dashboard are from 2019, unless otherwise noted. The following pages show a historical trend analysis of measures falling within the scope of sustainability. Historical trend analysis provides more context and helps tell the story beyond current year measures. Changes in service delivery, operations, and procedures over time impact year to year measurement. Data trends provide informative detail and rationale for setting measures and key targets.

\*Status of metric

**Green:** Business as usual

**Yellow:** Caution

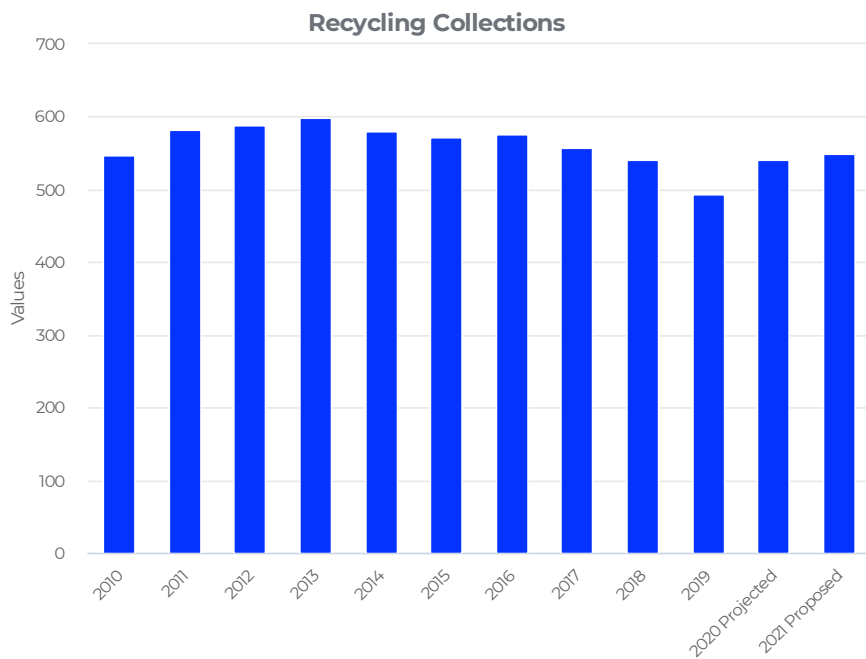
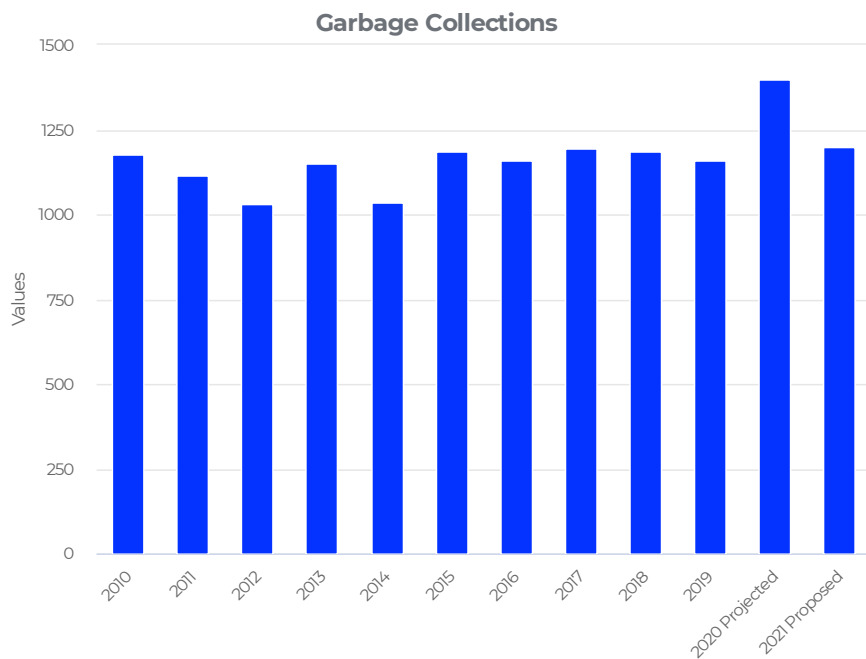
**Red:** Requires immediate action

# Garbage and Recycling Collections

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

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

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



## Yard Waste Hours

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

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

**Analysis:** To supplement loose yard waste collections, bagged collections have been added to allow residents to put biodegradable bags out on specific weeks. Crews completed a total of sixteen yard waste collections in 2020. In addition to the bagged yard waste collections, fluctuations in yard waste hours can be explained by routes, schedule, frequency, and storms.



# Yard Waste Hours - Types

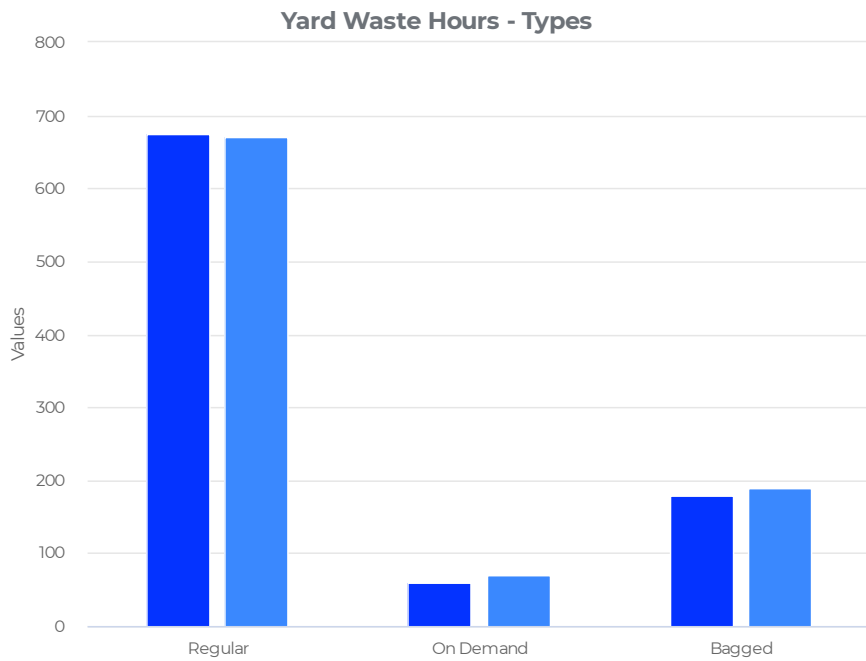
**Description:** This measure tracks the hours spent by the Department of Public Works during regular, on-demand, and bagged yard waste collections.

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

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

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

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





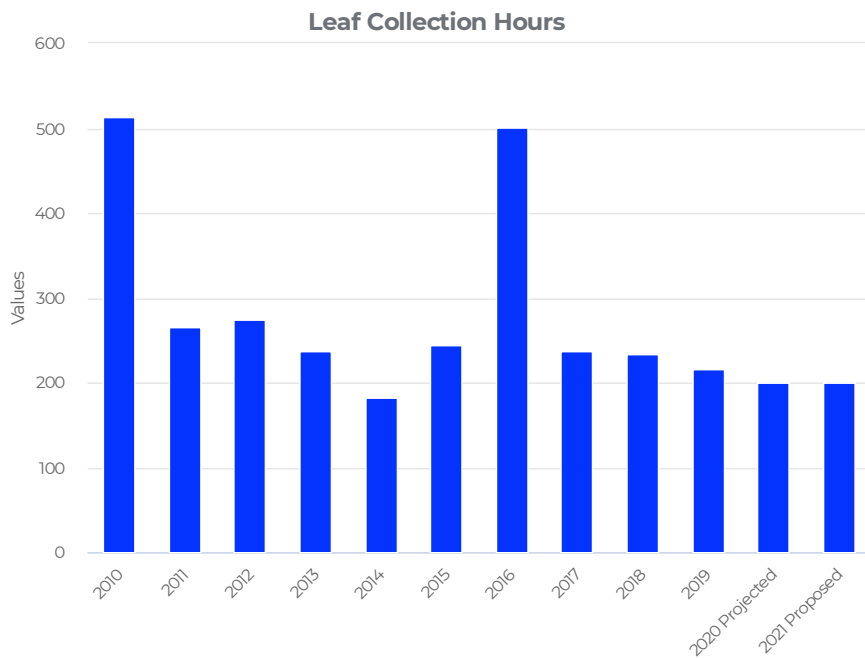
## Leaf Collection Hours

**Description:** This measure tracks the number of hours the crew spends on the leaf vacuum per year.

**Purpose:** Leaf collection methods have changed significantly over time and tracking hours spent on them shows the benefits or drawbacks of various collection methods.

**Analysis:** In 2011, the Village made a marked change in the way in which leaf collections were completed. Before this time, collections were done by a two-person crew, a driver and an operator of the leaf vacuum hose. In 2011, a new system was outfitted for the plow truck which allowed the driver to operate the leaf vacuum by the same controls as the snowplow. From 2010 to 2019, this results in a 57.97% decrease in time spent on leaf collections.

In 2016, 501 hours of public works' time was spent on leaf collections as a result of equipment failure, which highlighted the benefits that the leaf vacuum provides from an efficiency standpoint. This prompted the Village to identify a back-up solution to use the leaf vacuum in case of equipment failure.

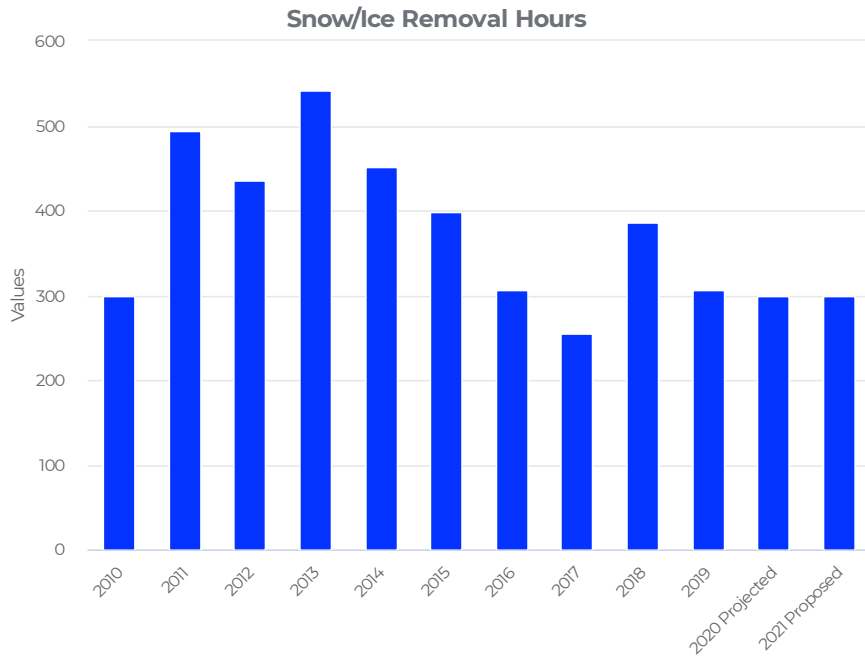


## Snow/Ice Removal Hours

**Description:** This tracks the number of hours spent on removing snow and ice through plowing and salting efforts on roadways as well as plowing sidewalks.

**Purpose:** Tracking hours spent on snow and ice removal provides context of crew time in relation to winter weather and Village safety.

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



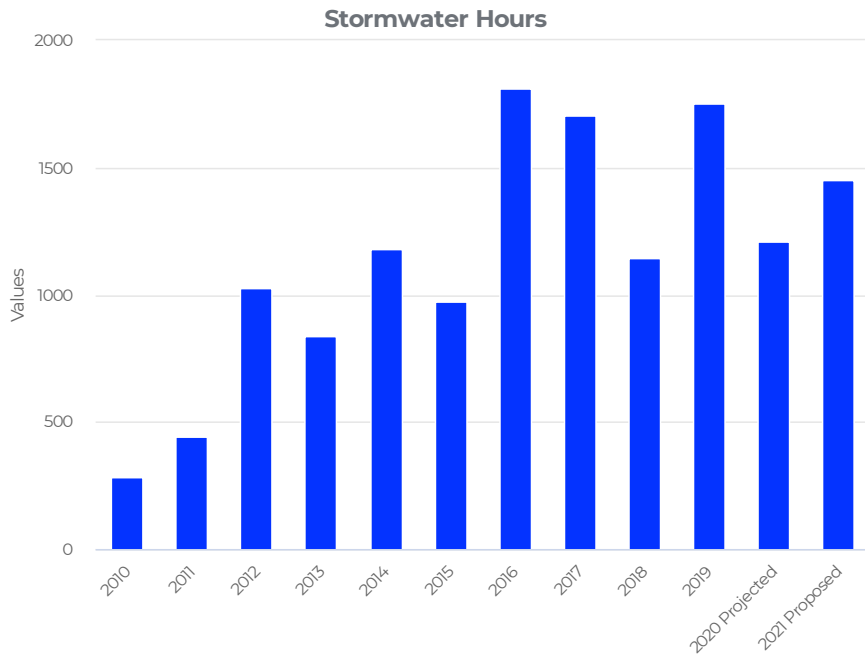
# Stormwater Hours

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

**Purpose:** The purpose of tracking stormwater hours is to determine how hour allocations are changing over time and determine underlying reasons. For example, the implementation of the culvert replacement program in 2016 resulted in a significant boost in hours spent on stormwater.

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

Besides the culvert replacement program, crews are ensuring that catch basins and major outlets are clear. This allows stormwater to flow smoothly from the ditch system to Ellsworth Park, 621 Brown Deer pond, Indian Creek, Fish Creek, and Lake Michigan. Further, crews are replacing cross culverts which run under roadways, completing ditch efforts, and installing rip rap (stone) to formulate a holistic approach to stormwater management.

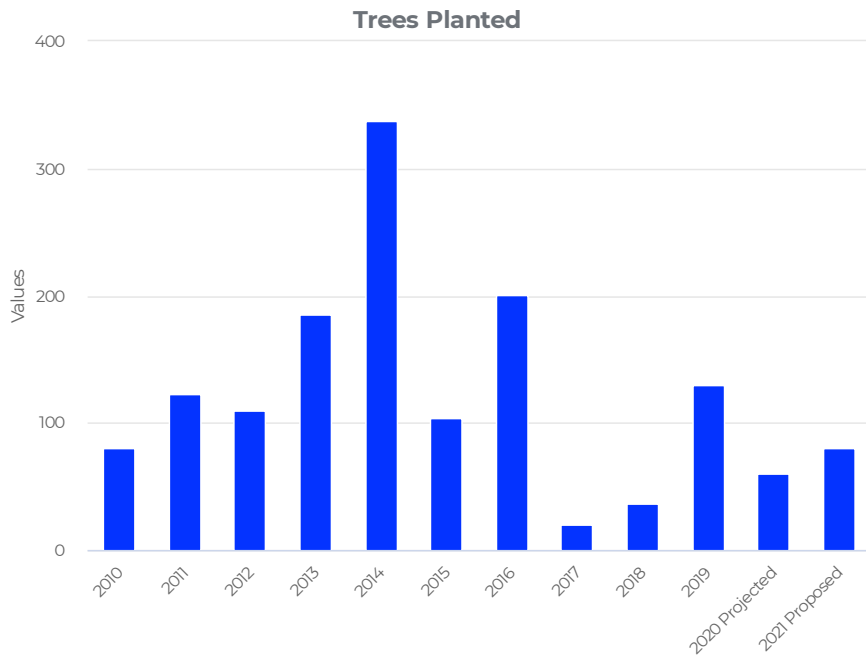


## Trees Planted

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

**Purpose:** Planting trees is critical to replenish those lost to the invasive Emerald Ash Borer (EAB), old age, and other natural causes. Additionally, the Village has maximum species thresholds in place and diversification requirements to ensure a vibrant urban forest for years and generations to come.

**Analysis:** From 2010 to 2019, the Village has planted a total of 1,327 trees in Village right-of-way, on publicly owned land, and on private property. The Wisconsin Department of Natural Resource's Urban Forestry Grant had been utilized to purchase the trees which would be planted in place of those removed during annual cutting efforts.



## Community Collaboration

Maintain equitable, diverse, and inclusive community partnerships.

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

- Initiated 480 myBlue contacts
- Managed 2,339 Access Bayside requests.
- Acknowledged Access Bayside requests within .7 days, on average.
- Completed Access Bayside requests, within 4.7 days, on average.

Metric	Measurement	Target	Most Recent	Goal
myBlue Contacts	Contacts	1,625	480	Increase
Access Bayside	Number	2,000	2,339	Maintain
Access Bayside	Service Level Agreement	80%	65%	Increase
Access Bayside	Days to Acknowledge	1	.7	Maintain
Access Bayside	Days to Complete	5	4.7	Maintain

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

**Yellow:** Caution

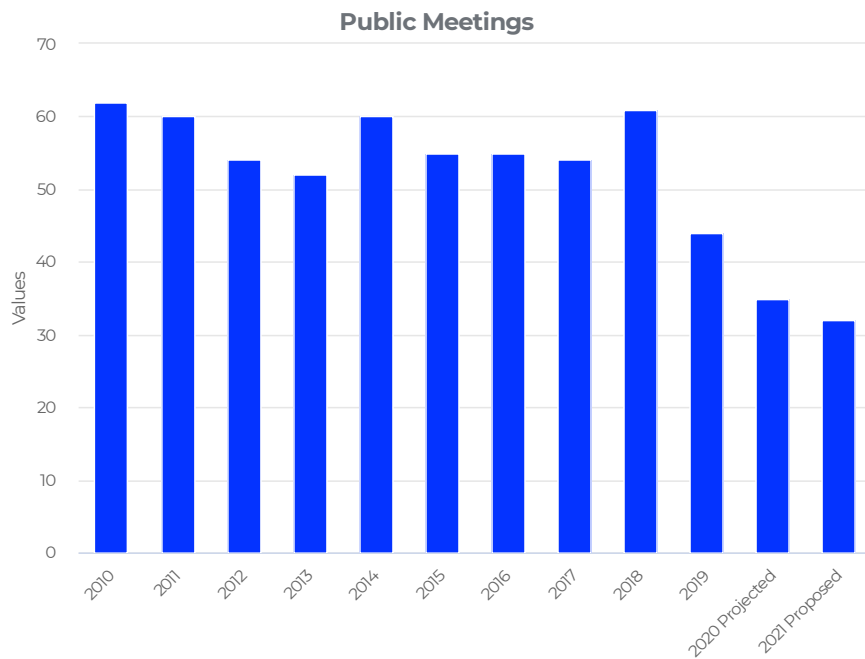
**Red:** Requires immediate action

## Public Meetings

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

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

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

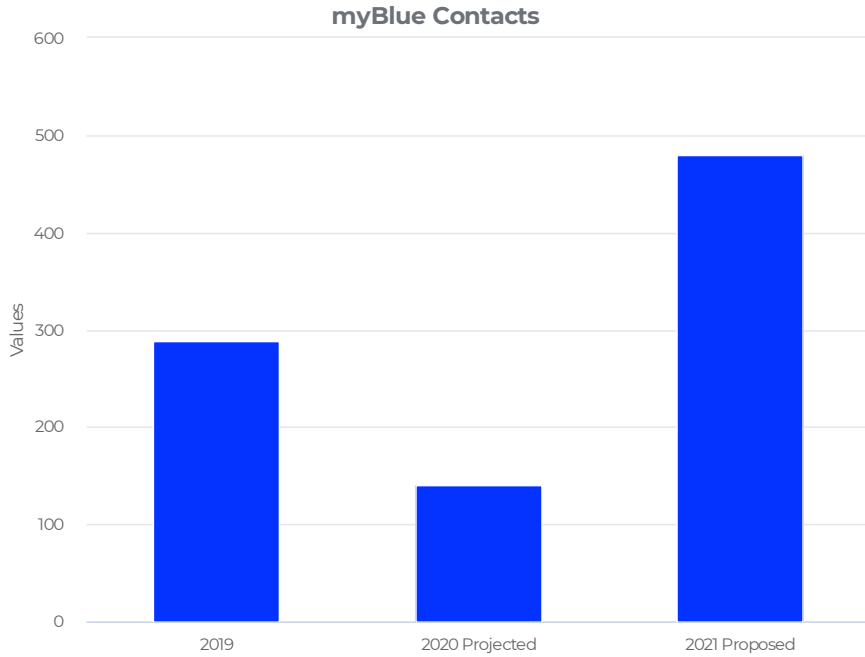


## myBlue Contacts

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

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

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

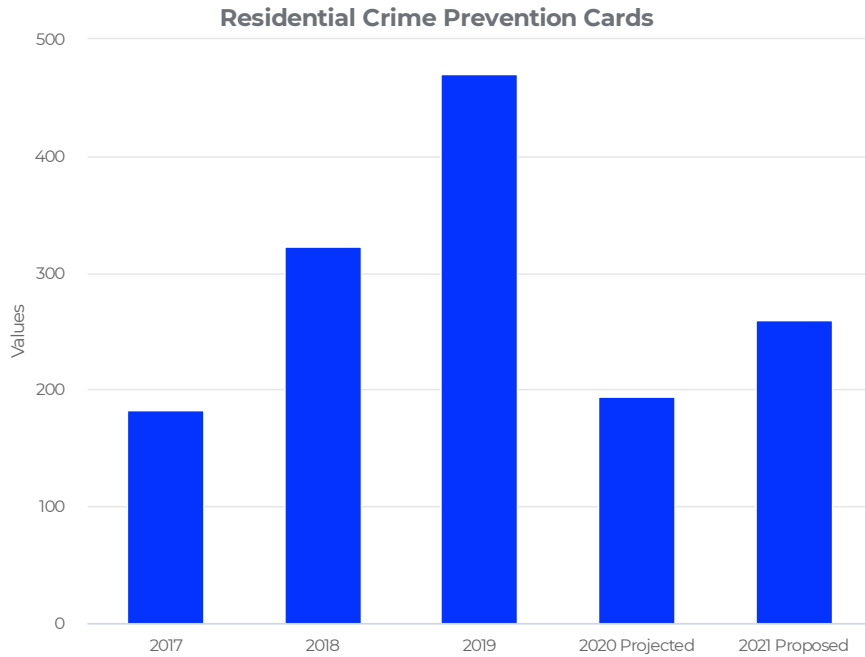


## Residential Crime Prevention Cards

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

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

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



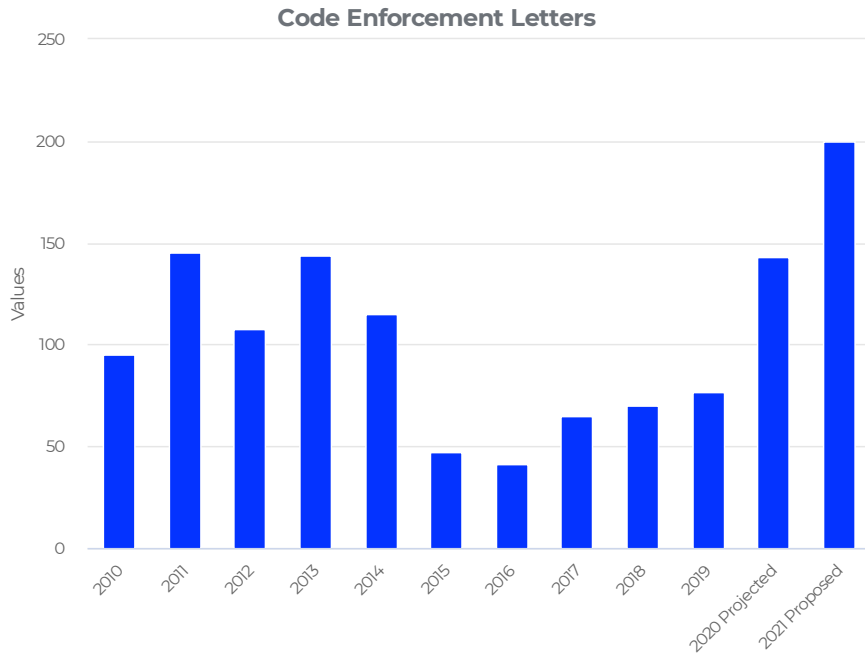


## Code Enforcement Letters

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

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

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



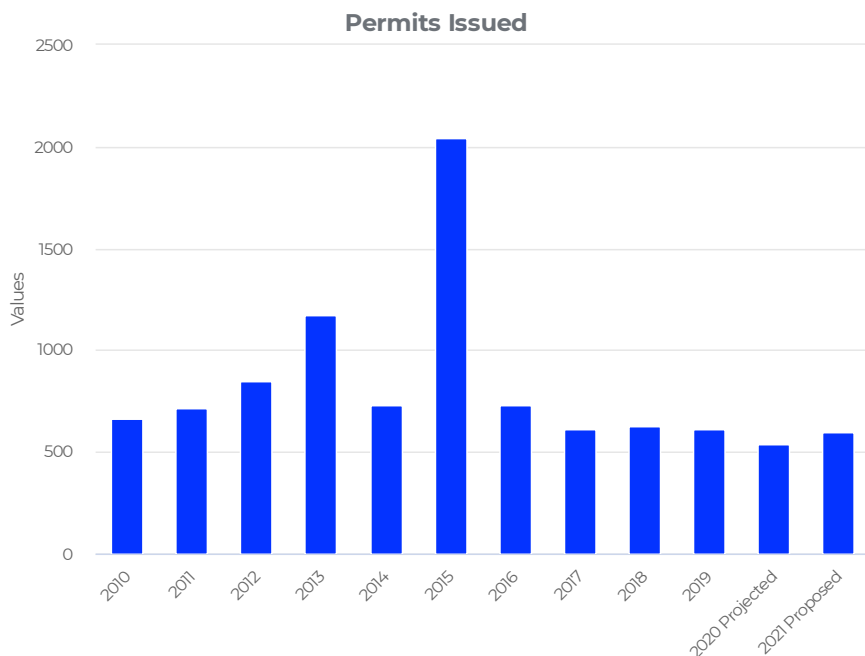
## Permits Issued

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

**Purpose:** Building permits of various types provide a permanent record of the improvements made on a home as well as the inspections conducted. This gives the homeowner peace of mind that all work performed has been done in a safe and satisfactory manner.

**Analysis:** The average number of building permits issued annually over the last eleven years is 845. However, the large number of permits issued in 2013 and 2015 are a result of municipal water projects. The State of Wisconsin also passed a law in 2015 which prohibited the Village from running a code compliance program on homes at the time of sale. This is another contributing factor to permits decreasing since 2015.

Permitting numbers in Bayside may trend lower than other communities as the Village is fully built-out which means that there are no vacant lots available to build new homes. Thus, the permits issued in Bayside are generally a reflection of improvements being made to existing structures. Building permits can be viewed as an economic barometer and age of the housing stock.

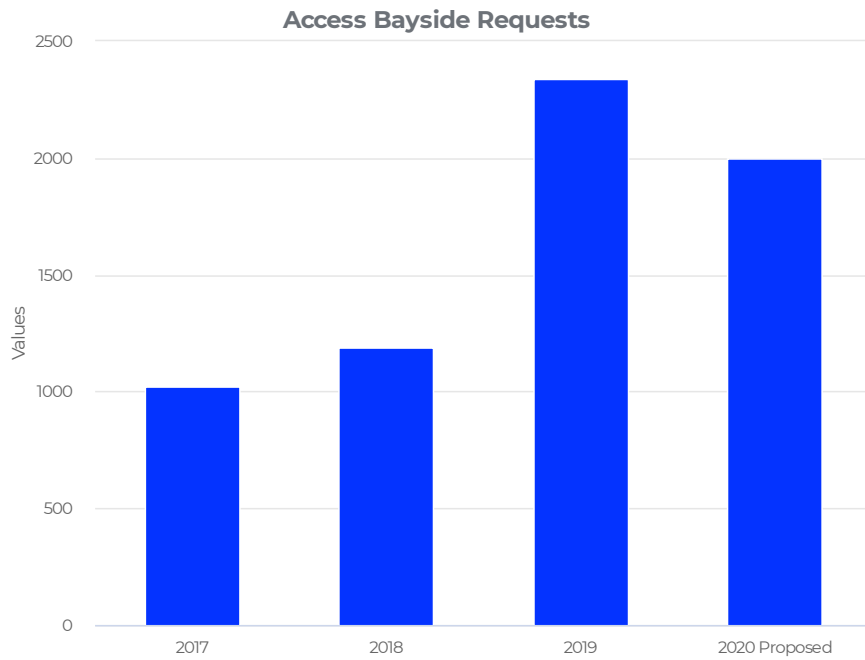


## Access Bayside Requests

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

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

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

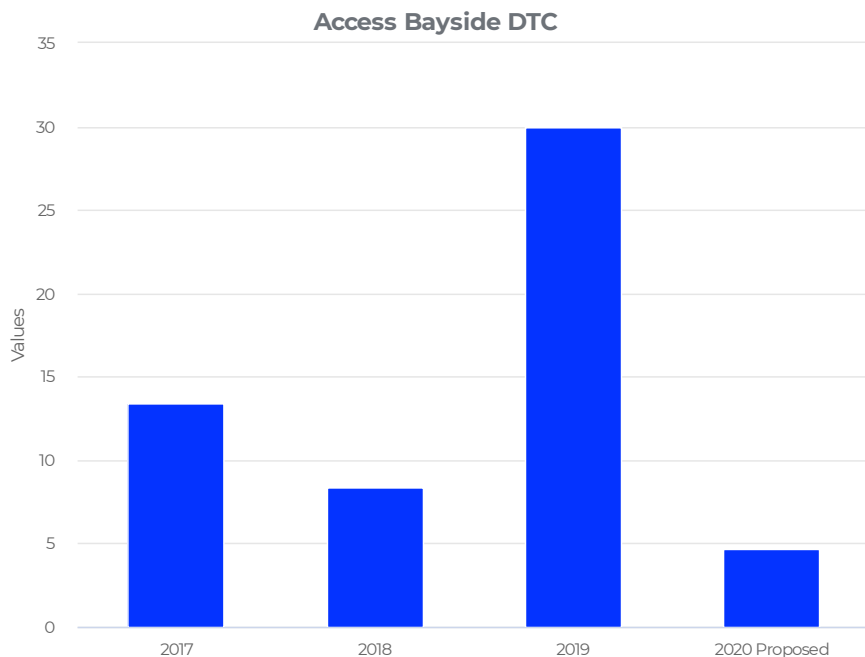
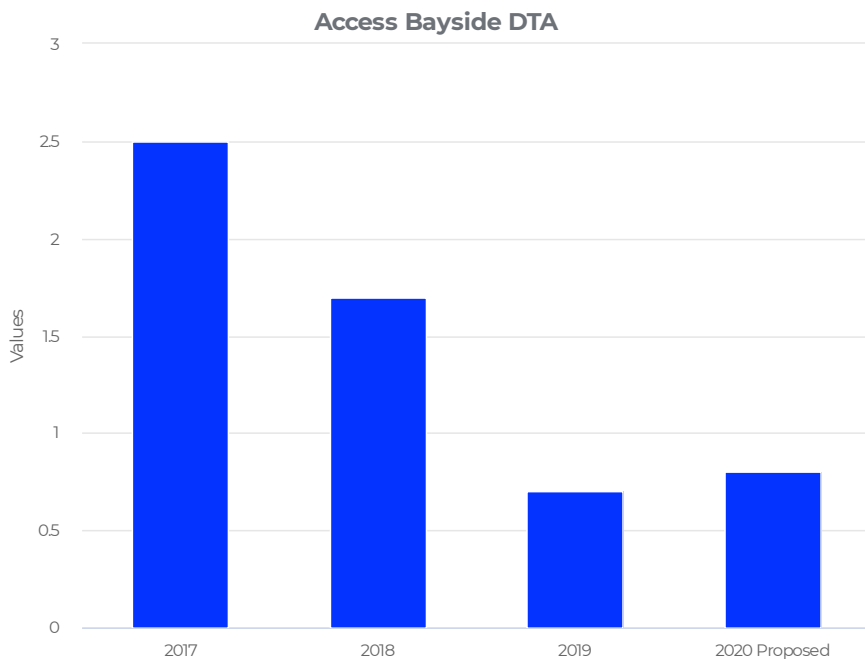


## Access Bayside DTA & DTC

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

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

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



## **External Evaluation Indicators and Factors**

Performance measurement strongly supports the Village's mission to be a leader in accountable and innovative public service. It demonstrates the drive for the continual enhancement in the quality of the services the Village provides. The Village takes great pride in the services provided from emergency response to garbage and recycling collections. Performance measurement identifies historical trends that can be analyzed for future improvement.

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

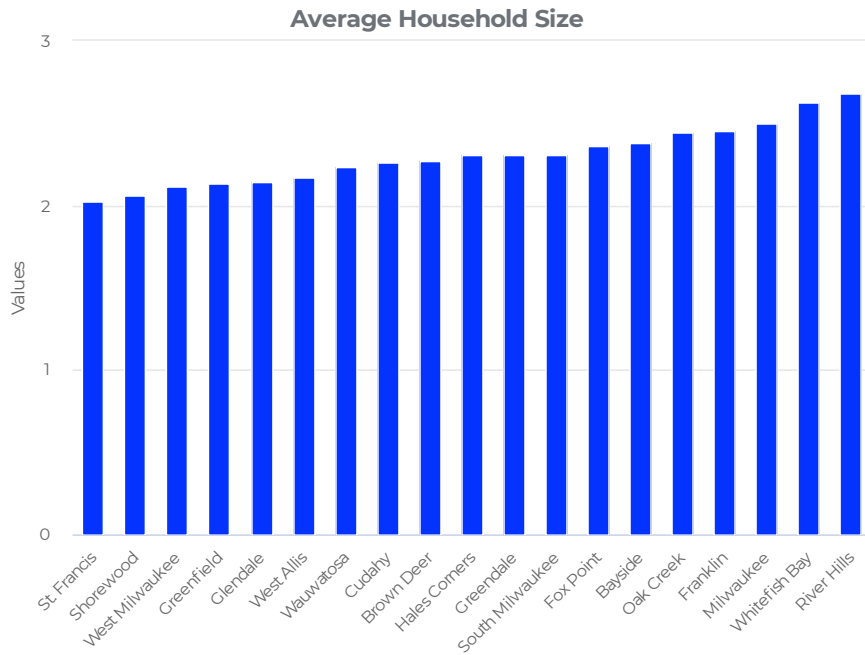
## Average Household Size

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

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

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

Source: US Census Data



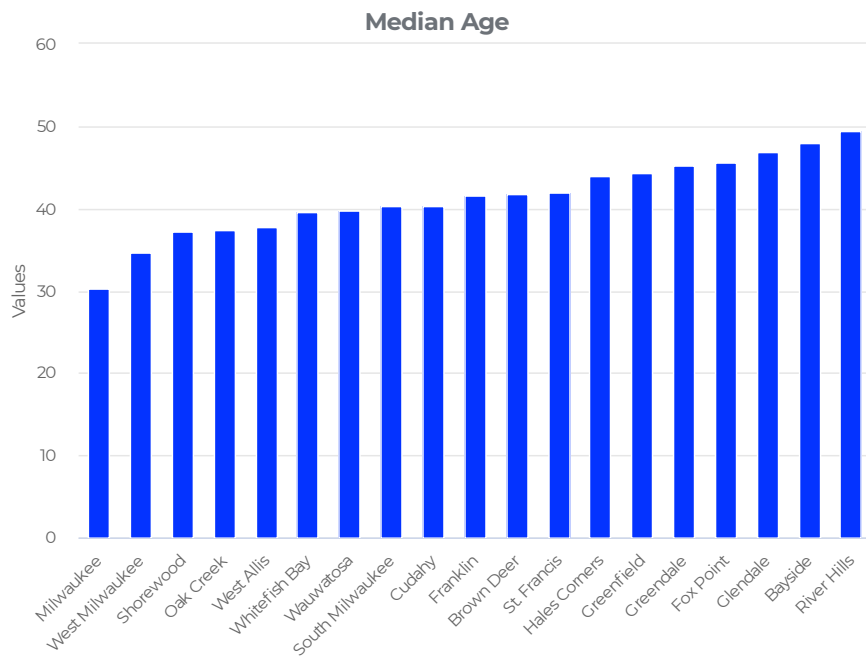
# Median Age

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

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

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

Source: US Census Data



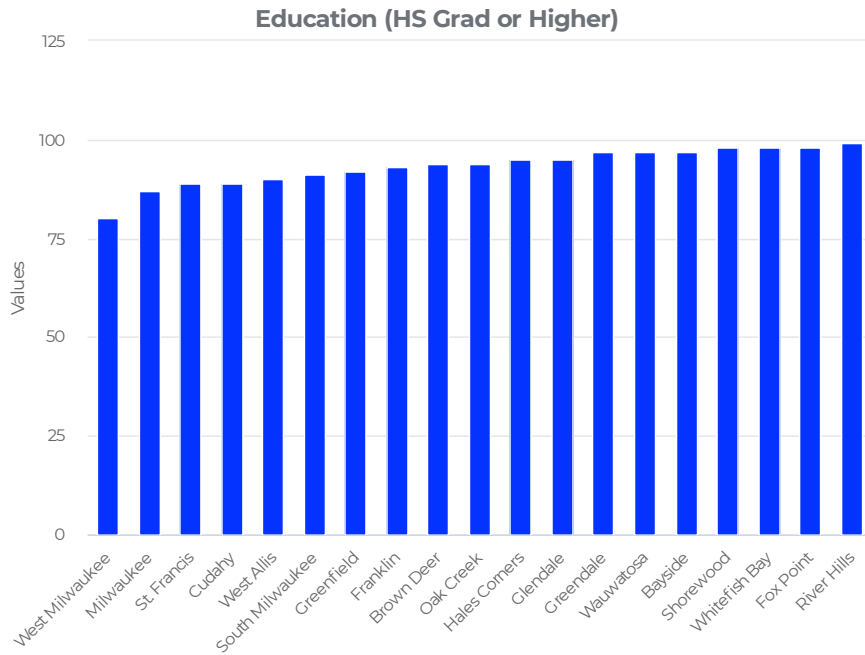
## Education (HS Grad or Higher)

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

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

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

Source: US Census Data





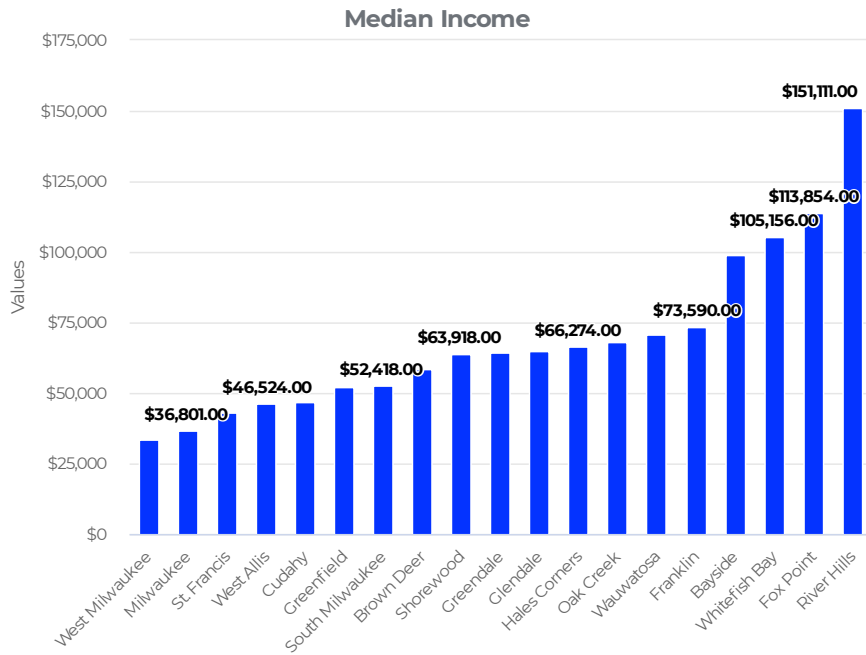
# Median Income

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

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

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

Source: US Census Data



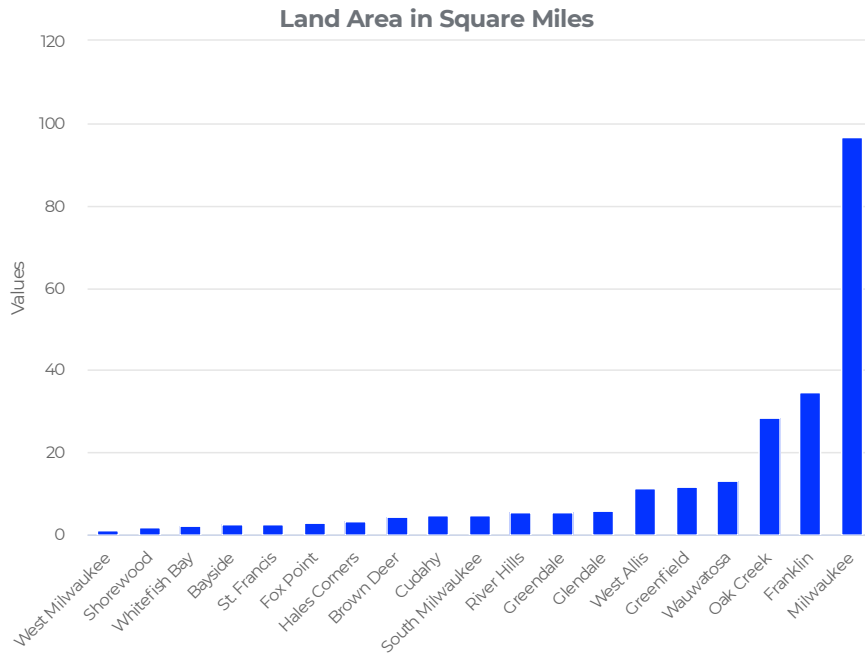
## Land Area in Square Miles

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

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

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

Source: US Census Data



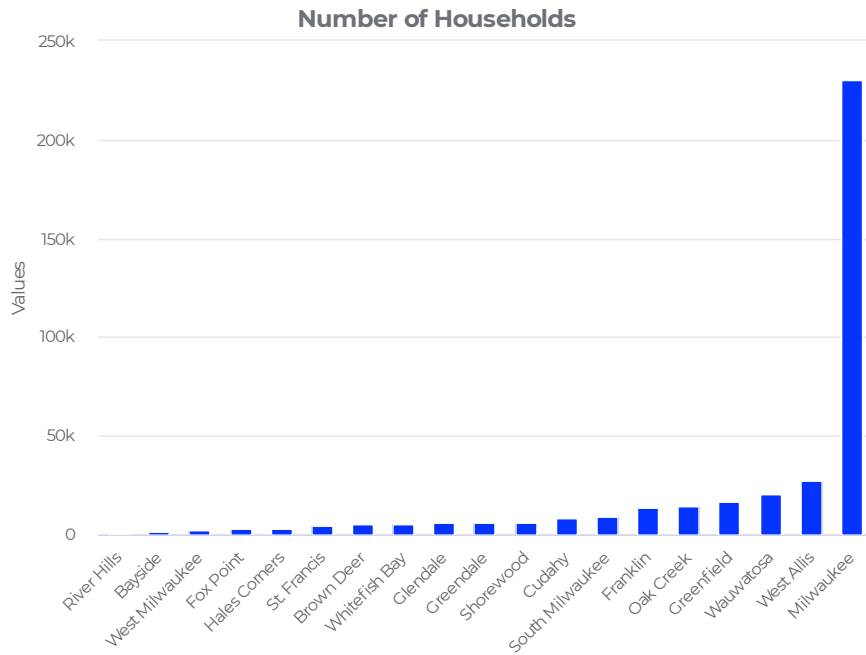
# Number of Households

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

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

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

Source: US Census Data



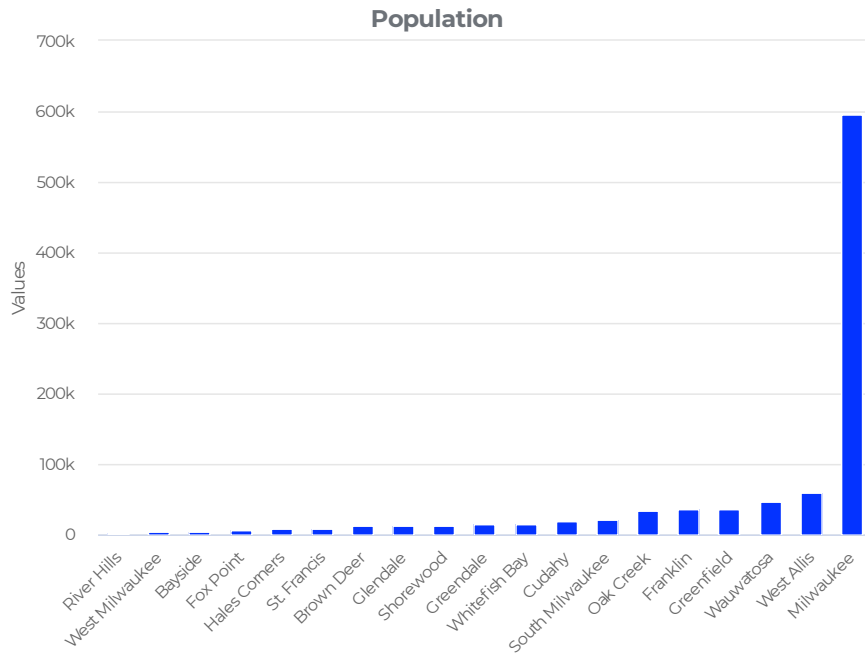
# Population

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

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

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

Source: 2010 US Census



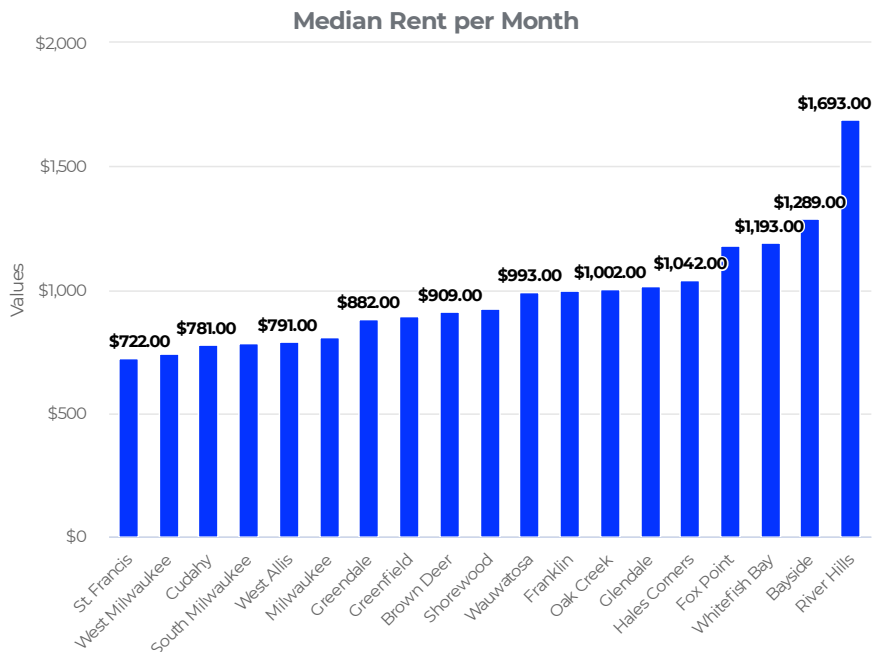
## Median Rent per Month

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

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

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

Source: city-data.com, 2016



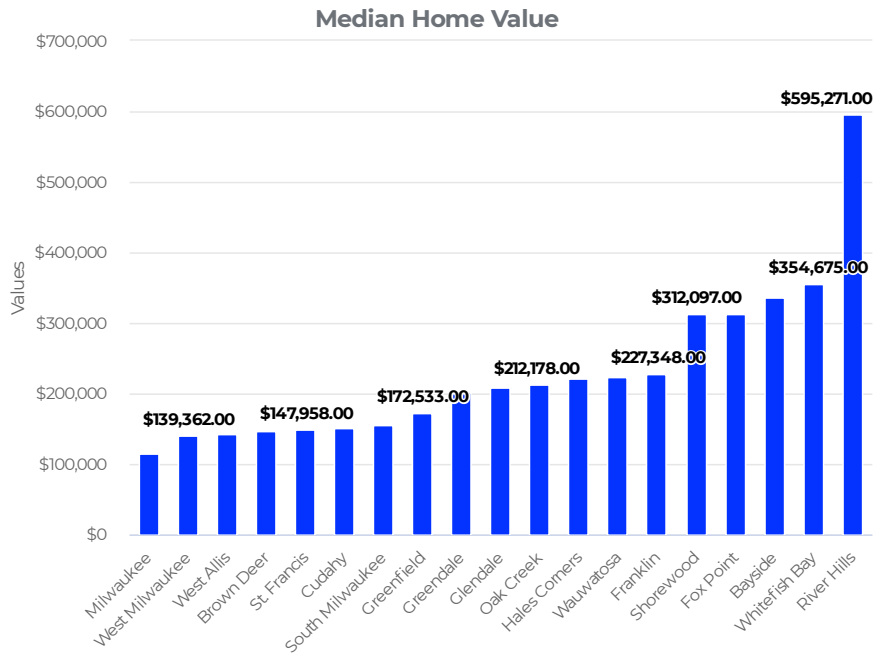
# Median Home Value

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

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

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

Source: city-data.com, 2016



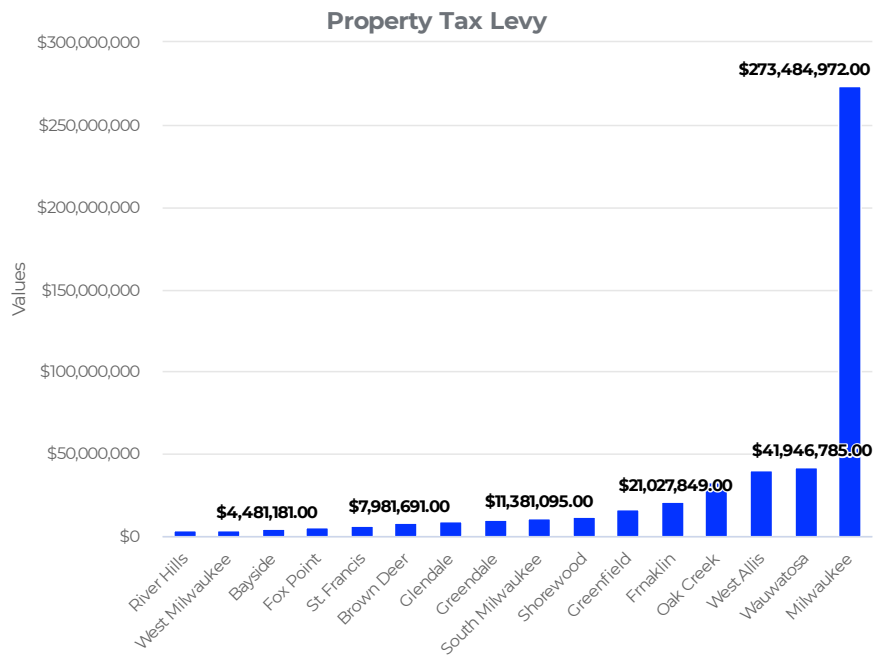
## Property Tax Levy

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

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

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

Source: Wisconsin Policy Forum Municipal Facts 18



## Bond Ratings

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

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

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

Source: Municipalities 2018





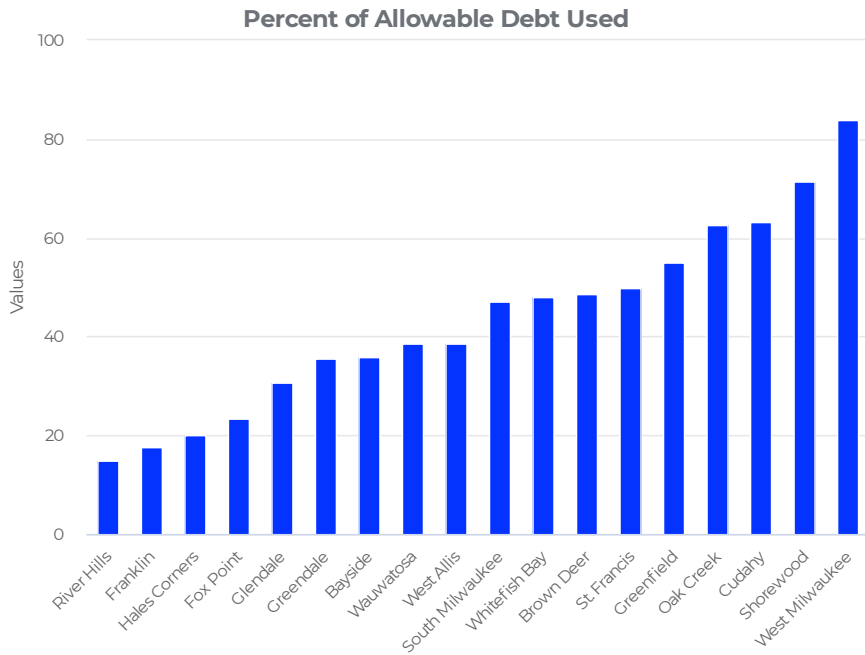
# Percent of Allowable Debt Used

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

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

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

Source: Journal Sentinel, 2018



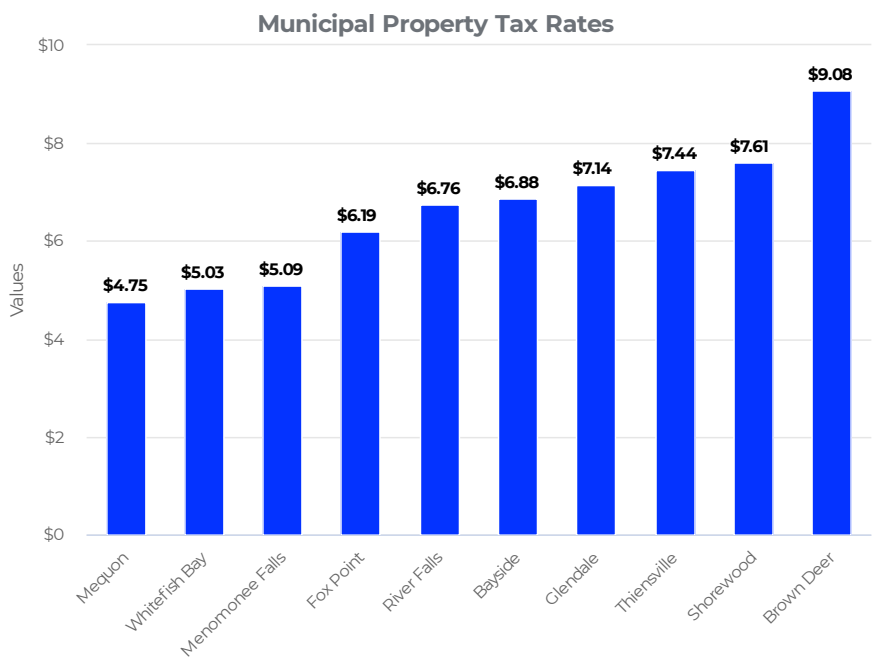
# Municipal Property Tax Rates

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

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

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

Source: Wisconsin Policy Forum Municipal Facts 18



## **Telling the Story through Case Studies**

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

Topics vary from communications to Emerald Ash Borer to myBlue. While the topics and content may differ, the commonality among all the case studies is a continued emphasis on furthering the Village's strategic initiatives of Fiscal Integrity, Service Excellence, Connected Communication, Sustainable Resilience, and Community Collaboration.

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

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

# 911 Dispatching Through Consolidation: Growth and Development

This case study examines how the Bayside Communications Center processes calls in an efficient and timely manner. One of the strategic initiatives of the Village of Bayside, as adopted by the Village Board of Trustees, is Service Excellence. The Bayside Communications Center focuses on providing excellent service to ensure the safety and timely dispatch of police/fire apparatus to the citizens of the North Shore communities.

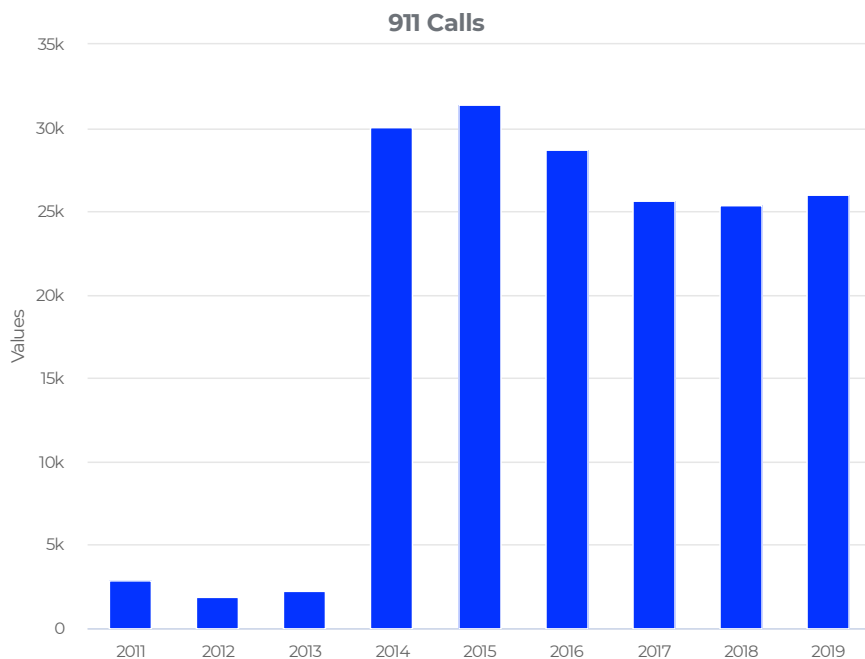
## History

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

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

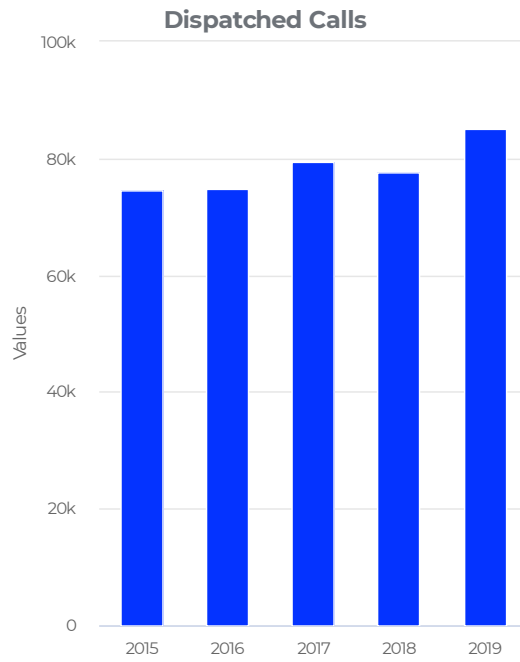
## A Comparison of Calls

With the consolidation of the seven communities it was evident that the call volume would be impacted in the new center. Prior to consolidation, Bayside Communications Center processed average of 2,323 emergency 911 calls annually. Fast forward to 2019 and that volume has increased to well over 25,000. In fact, the center answers well over 120,000 phone calls annually (non-emergency and 911).



### Dispatched Calls

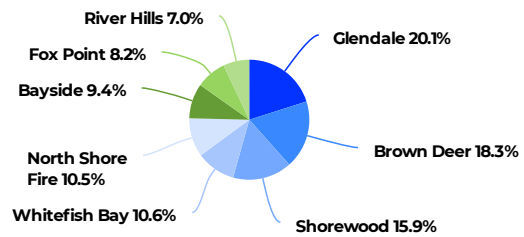
Life in a consolidated center means streamlining procedures for the group to create one standardized method. While this has been time-consuming, it was necessary to create effective dispatching techniques. When you look at the calls by community that are handled by the Bayside Communications Center, it is evident that timeliness is a key element in call processing.



### 2019 Calls for Service

Brown Deer and Glendale are both consistently higher in call volume than the neighboring communities. Dispatch personnel are divided between the north and south communities, geographically to balance out the volume of activity.

2019 Calls for Service



## **Conclusion**

Dispatching in a consolidated center allowed for streamlined processes to effectively manage the seven police departments as well as a consolidated fire department with five fire stations. Historically, Bayside has developed from a single dispatcher per shift scenario to a model that staffs four telecommunicators on the busy shifts. With consolidation comes change, necessary to provide services with professionalism and dedication. As the center continues to manage new responsibilities and enhanced technology, the dedicated staff have grown to fit the challenge.

## **Strategic Initiatives**

Service Excellence

Fiscal Integrity

Community Collaboration

**Lesson #1:** Streamlining call processing for the telecommunicators resulted in increased efficiency.

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

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

## 24 x 7 x 365: Access Bayside

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

### What is Access Bayside?

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

### How are Residents Using Access Bayside?

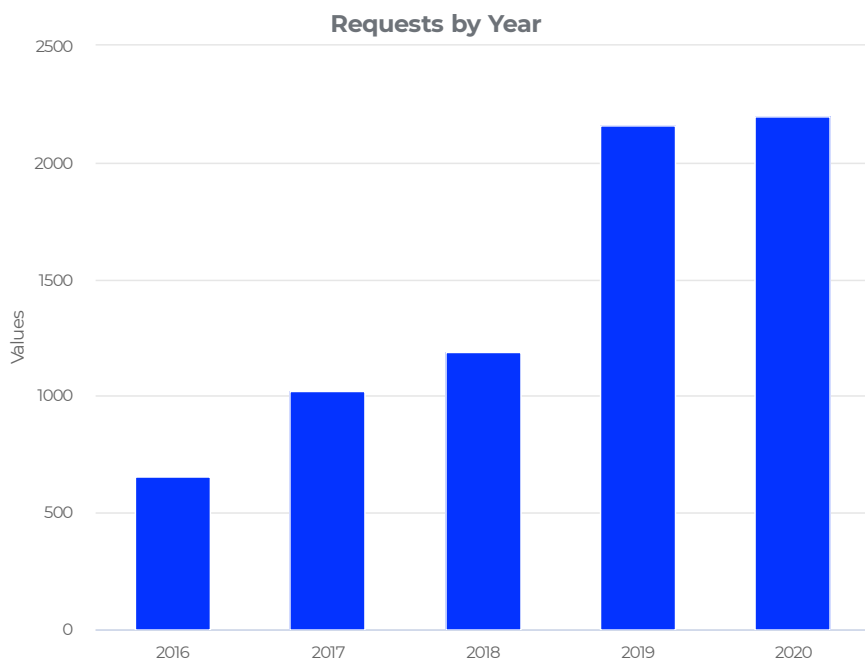
The Access Bayside app has many features for resident use in terms of submitting service requests, asking questions of Village staff, accessing information and Village resources, and connecting with the Village through alternative mediums.

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

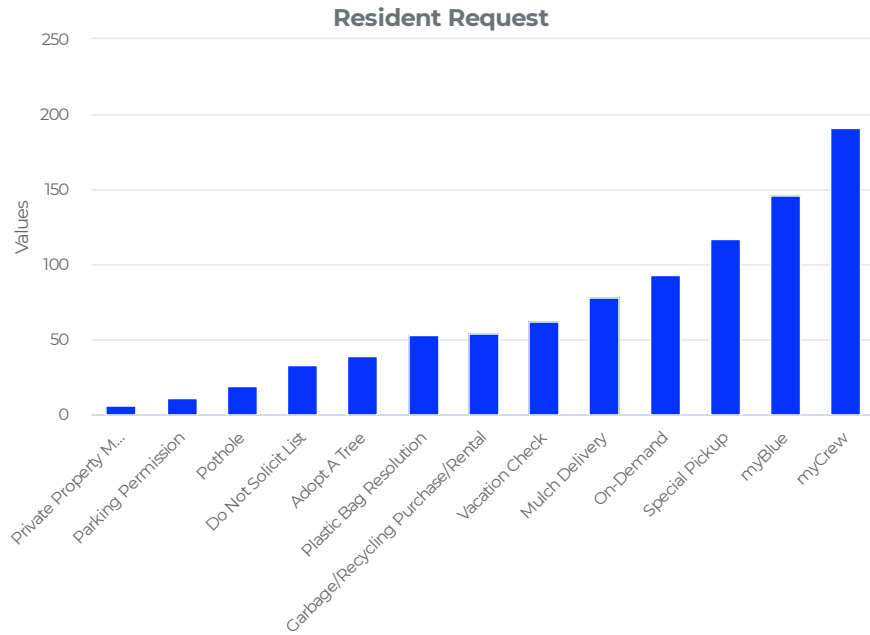
From a service and inquiry request perspective, there are currently over 10 categories from which residents can choose. As previously mentioned, examples of these service and inquiry requests include pothole repairs, stormwater questions, special pick-ups, speeding concerns, garbage/recycling container rental/purchase and more. By the numbers, 2,200 requests are projected to be received in 2020.

### Requests by Year

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



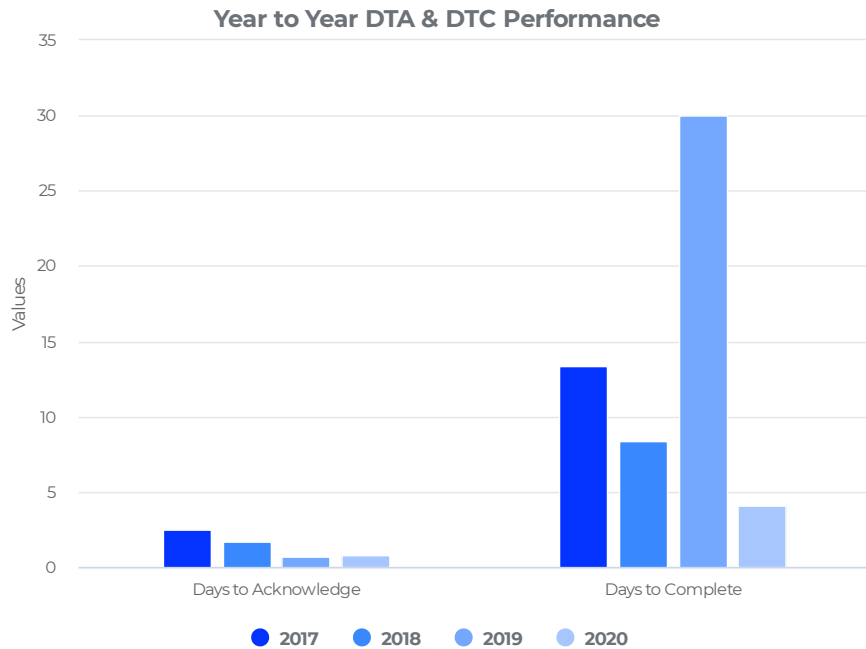
When logging the various requests, residents are able to enter a location by either manually entering the information or through a geo-locate function. Similar to requesting an Uber, the resident can hit a location button to go to their current spot, enter an address, or drag the pin to their current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



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



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



## **Strategic Initiatives**

Service Excellence

Community Collaboration

Connected Communication

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

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

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

## Maintaining 100%: Assessment and Taxation Process

The Village has contracted with the certified assessing firm Accurate Appraisal to maintain the property values. The current values can be found on Accurate Appraisal's website at [www.accurateassessor.com](http://www.accurateassessor.com), then clicking on the property search link.

### Process

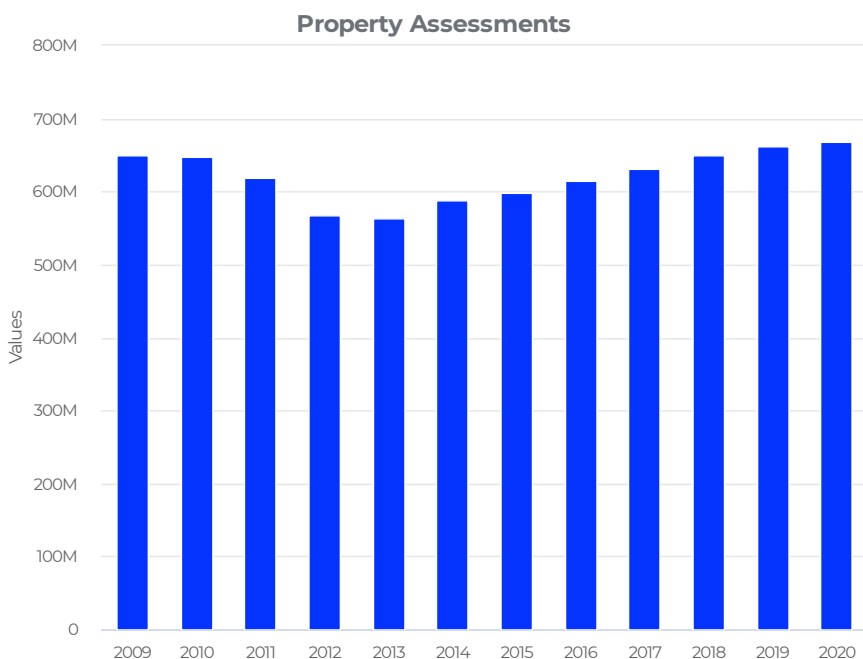
Accurate Appraisal starts the assessment process by evaluating the current values for each property, each year based on the value as of January 1 of the year being assessed. Several factors are used in this calculation, with the major factors being sales of comparable homes in the area in the past year,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

### Open Book

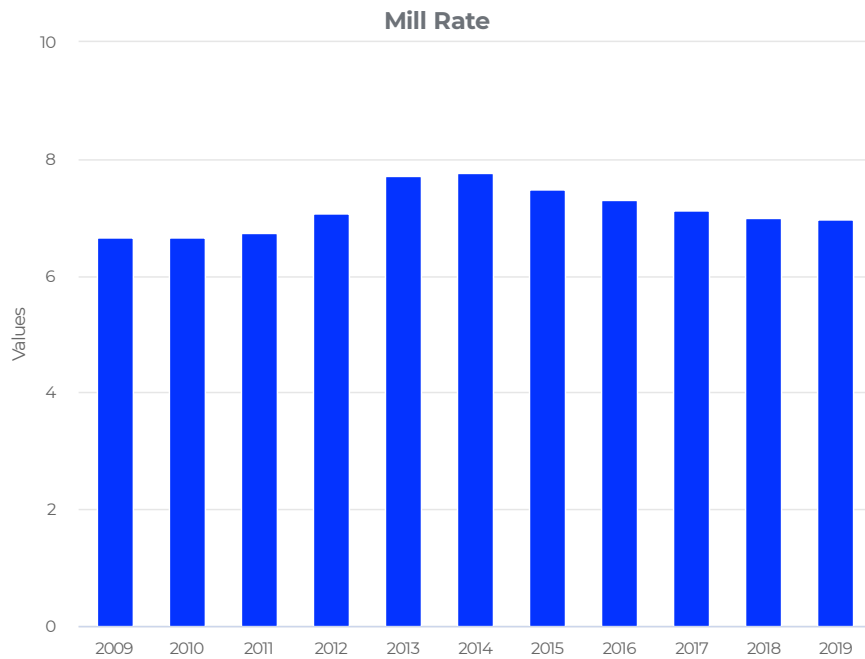
Once the assessing firm has set the values for the properties for the given year a notice is sent to any homeowner whose property value has changed informing them of the change and letting them know they can attend Open Book. Open Book is a time where the completed assessment roll is open for examination.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

### Board of Review

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



The chart below shows the change in the mill rate as assessed values change. As you can see, as values on average go up, the mill rate goes down.



To calculate the annual tax bill the assessed value is multiplied by the mill rate for each taxing jurisdiction and divided by 1,000. While the assessed value is used in calculating your tax bill, an increase in your assessed value does not always equate to an increase in your property tax bill. For example, if all property assessments in the Village are increased by two percent your tax bill would not increase because of the increase in the value of your home.

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

### Wisconsin Department of Revenue

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

### Strategic Initiatives

Service Excellence

Fiscal Integrity

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

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

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

## Maintaining Infrastructure: Driveway Culvert Replacement Program

This case study explores the Village's Driveway Culvert Replacement Program, which addresses stormwater management in a cost-effective manner.

A culvert is the pipe that is located under the driveway near the road to allow water to flow through the area. Culverts are the responsibility of the property owner and having a culvert in good condition is crucial for proper storm water flow.

The Driveway Culvert Replacement Program is designed to ensure the proper flow of stormwater throughout the Village. This is achieved through culvert pipes in sound working condition, properly graded stormwater ditches, and a lack of impediments to stormwater outlets. The program entails removing failed culverts, installing new culverts, re-grading and planting new grass in stormwater ditches.

### Cost

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

The Village now evaluates driveway culverts in the road project to determine if the need for replacement exists. If there is a need for replacement, the Village will do so at the price of \$600 in 2020 for in-network and \$1,000 in 2020 for out of network homes. In-network homes are homes within the project area and out of network homes that are not within the project area for that year.

### Evaluation

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



### By the Numbers

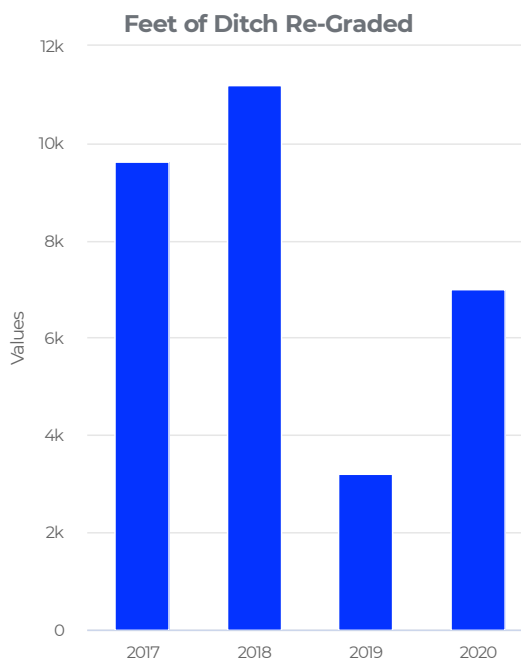
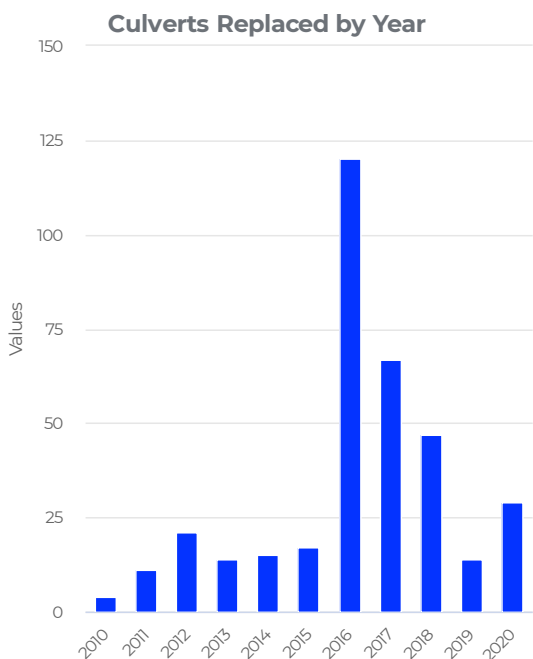
The Village has significantly increased the number of culverts replaced since 2010. The significant spike from 2015 to 2016 can be explained by the implementation of the Culvert Replacement Program. A major cause for the decrease in replacements from 2016 to present is based on the nature of the roads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

Crews replaced 29 culverts, 5 cross culverts, and re-graded 7,000 feet of ditching on Lake Drive, Fairy Chasm Road, Bay Point Road in 2020.

In 2021, driveway culverts and ditches on Fairy Chasm Road from Fielding Road on the east and to the railroad tracks on the west will be evaluated.

### Out of Network Program

The out-of-network culvert program is a service offered to the residents of Bayside through the Department of Public Works at a rate of \$1,000 in 2020. A culvert, contracted with a contractor, can range from \$2,500 to \$5,000 before repaving, depending on the project. Through this culvert program, the DPW will replace your existing culvert with an ADS plastic culvert which will last for decades. DPW will set the pipe to grade for proper drainage and cover it with stone, leaving it ready for your paving contractor to come in and repave your apron. If you are thinking about replacing your culvert utilizing the DPW it is important to plan ahead.



### Strategic Initiatives

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

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

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

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

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

This case study explores maintaining the Village’s urban forest while battling a powerful pest. Trees within the Village have officially been identified as being infested with the Emerald Ash Borer (EAB) since March 2016. The EAB is an invasive beetle that feeds on the ash tree species. The Village first began removing infested trees in 2009. Within the past year alone, the Village has removed over 100 public ash trees with less than 400 ash trees remaining in the right-of-way. As the effects of EAB have become more pronounced within the past year, additional action on tree removal has become necessary.

## Symptoms of EAB

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

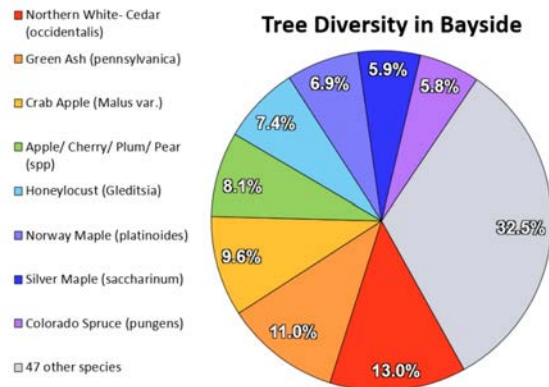
- o Crown dieback
- o Epicormic sprouting (i.e. tree suckers)
- o Bark splits
- o Woodpecker feeding
- o D-shaped emergence holes (1/8 of an inch)

## Tree Diversity and its Importance

In 2014, the Village Board adopted a 5% maximum species threshold for each tree in the Village public right-of-way. Before 2014, the Village did not have a maximum species threshold.

Having a maximum species threshold promotes diversification in the tree population. Diversification is of critical importance when battling powerful tree diseases or pests, such as EAB. Currently, the Village has nearly 400 ash trees in the public right-of-way, including both green and white ash trees. Combined, they represent 11.75% of all Village’s street trees.

Diversification improves the resilience of our urban forest by limiting the impact of disease and pests as a smaller percentage of our trees would be effected. In 2020, over 67% of Village trees in the public right-of-way were part of only 8 tree species, each over the 5% maximum threshold. However, the remaining 33% of public right-of-way trees represent 47 different tree species, each under the threshold.



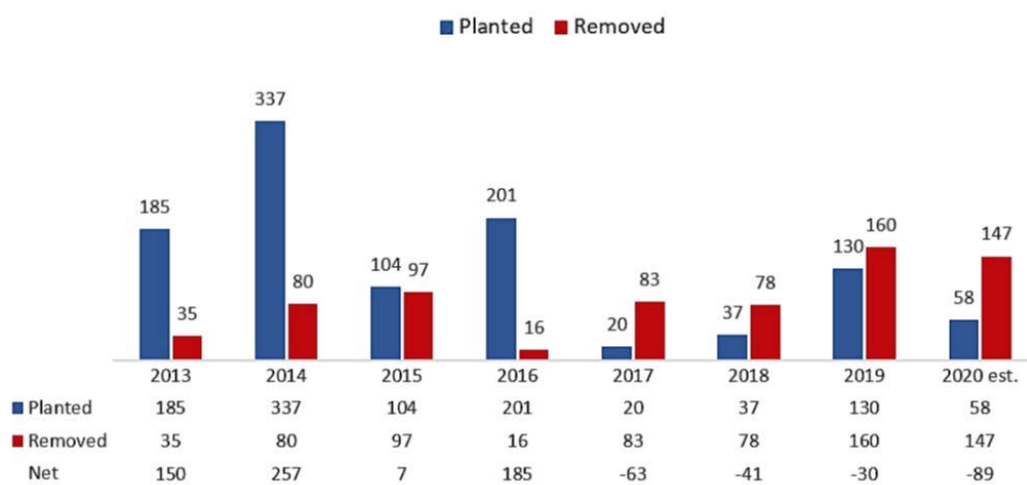
### Replanting and Adopt-A-Tree Program

One of the ways in which the Village combats the negative impacts of pests and disease while maintaining a thriving urban forest is through the Adopt-A-Tree program. Planting the trees in public right-of-way provides the benefits of street trees while creating a partnership with Village residents.

In the Adopt-A-Tree program, a resident and Village share the costs for the tree to be planted. Residents are provided with five (5) to six (6) different tree species options that promote species diversification. The options provided are trees that are less common in the Village and avoid the 5% maximum species threshold.

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

### Tree Planting and Removal



### Award-Winning Community

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



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



## Conclusion

EAB is a debilitating tree pest that has been in the Village for years, but officially confirmed in March 2016. The impacts of the EAB have intensified, which have resulted in the rapidly deteriorating condition of ash trees. To mitigate the impacts of future tree pests or diseases, the Village enacted a stringent maximum species threshold of 5% to promote diversification and a resilient urban forest. The Adopt-A-Tree program is a partnership for planting new trees and enables the Village and residents to promote a diverse tree population in the public right-of-way.

The Village's efforts have resulted in being recognized as a Tree City USA for eleven (11) years in a row, receiving the Tree City Growth Award for eight (8) consecutive years, and having over 66% tree canopy cover for the fifth best percentage in the State of Wisconsin. The Village remains diligent in caring for and maintaining its diverse and resilient urban forest.

## Strategic Initiatives

Fiscal Integrity

Service Excellence

Sustainable Resilience

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

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

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

# **Increasing the Effectiveness of the Thirty Minute Shift Overlap**

This case study examines the outcomes when a structured and deliberate daily training regimen is in place. This case study examines how the thirty-minute time period at the changing of shifts, commonly called a “roll call” or “shift briefing”, can improve police effectiveness and shift the roll call culture to creativity, innovation, and learning.

### **Components**

A roll call is a meeting where supervisors take attendance, inspect uniforms and equipment, inform the oncoming shift of any outstanding incidents that may have occurred, inform officers of suspects to watch, relate any law or procedural changes, and impart or exchange information pertinent to the operation and reputation of the Village and its police. Both officers who are going off duty and who are reporting for duty attend 30-minute roll call, which occurs 3 times daily.

### **Changes in Outcome**

Since roll calls are usually limited to recent events or items that might be of short-term interest, they typically do not allow for the in-depth discussions necessary for community policing or real problem-solving. Although done occasionally, training is not part of the regular routine.

The current practice is to exchange information between the out-going officers and incoming officers and then revert to story-telling or quiet reflection on one’s smart phone. Though team conversations are important, the importance of training and problem solving should be a primary focus and is sometimes overlooked.

Even with the restrictions in place due to the current pandemic, in-person training can be accomplished in a structured and measurable way. The daily (and repeated) presentation of a topic by a police officer should be succinct, germane, and validated. Daily roll call training should contain the same information but not necessarily in the same presentation style (different times of the day will mean different presenters). The length of the training is intended to be quick (20 minutes), concise and germane to Bayside police operations.

### **Program Design**

National organizations such as the International Chiefs of Police offer generic training programs designed for roll call settings, as do private vendors. The creation of “Bayside” topics such as current policies can easily be designed for roll call use.

During the roll call training, careful attention by the shift lieutenant, who will be present for 4 out of every 6 roll calls, can lead to future discussions on innovation, problem identification, and action by focusing on action oriented and outcome focused decision making as well as strategic issues and policy discussions.

Topics do not have to be presented with technology; simple handouts and a digital library can often be the best aid to a facilitated discussion.

Officers work 4 days and are off for 2 days. They work with each other at least twice in the four-day period. Since police officers work these different sets of days, two topics will be repeated every other day for four days to ensure that each officer is exposed to the topic at least once.

The 20-minute-long training sessions should cover issues in interpersonal communication, management, leadership, case law and changes in the legal system, technology, human resources, and other contemporary topics.

Lieutenants will collaborate to design or discover content in the general areas of:

- Supervision of Police Personnel
- Customer Focus
- Search and Seizure
- Property and Evidence Management
- Crimes against the Elderly
- Police Community Relations
- Crime Scene Management

- Sex Trafficking
- Victims' Rights and Advocacy
- Emergency Medical Aid
- Cultural Diversity
- Career Development
- Leadership
- Goal Setting
- Child & Youth Safety
- Community Policing
- Crime Prevention
- Homeland Security
- Leadership
- Legal Issues (Search and Seizure, arrests, custodies)
- Officer Safety & Wellness
- Civil Disturbances
- Ethics
- Traffic Law Enforcement and Management
- Shooting Policy(s)
- Officer Safety
- Detention and Field Stops and Interrogations
- Firearms and Control Devices
- Equipment Care and Use
- Use of Force
- Vehicle Operations
- Personnel Issues
- Fairness, Voice and Procedural Justice
- Reasonableness

While testing is not part of the twenty-minute period, a periodic review and discussion of previous topics will allow the lieutenants to assess the effectiveness of the program.

### **Metrics**

1. Number of topics offered – Within a calendar quarter, topics will vary based upon contemporary issues or seasonal concerns. The minimum number of topics will not vary; there should be at least 13 topics per quarter (13 weeks).
2. Frequency of repeated topics – Because officers work a pattern of 4 days on and 2 days off, a new topic will be offered each week and repeated each day on each shift for 6 days. Within a quarter, there are 15 6-day periods. Some officers will hear the topic more than once.
3. Frequency of authors who contributed a topic – This is a “user-driven” program. Police officers are expected to suggest topics and, if they are comfortable, present the topic based on their understanding and experience.
4. Topic pre-test scores / post-test scores – not all topics will have a testing component but, in some instances, a measured gain of knowledge will allow the officer know where he/she is strong or weak in that area.

### **Conclusion**

By using most of the time allotted to a roll call, training can be enhanced, and a culture of understanding can replace missed opportunities. When officers are exposed to constant training in small measures a culture of “learning” is developed, in-house subject matter experts are discovered, and effectiveness increases.

## Strategic Initiatives

### Service Excellence

**Lesson #1:** When officers are exposed to constant training in small measures a culture of “learning” is developed, in-house subject matter experts are discovered, and effectiveness increases.

**Lesson #2:** By incorporating contemporary events into a discussion, applications can easily be made to the Bayside “environment”. Innovation can be expected as topics are explored.

**Lesson #3:** Liability is reduced when record keeping indicates the breadth of training, critical high-risk topics are routinely discussed, and Department policy is reviewed.

## Elections: Absentee Ballots and Voter Turnout

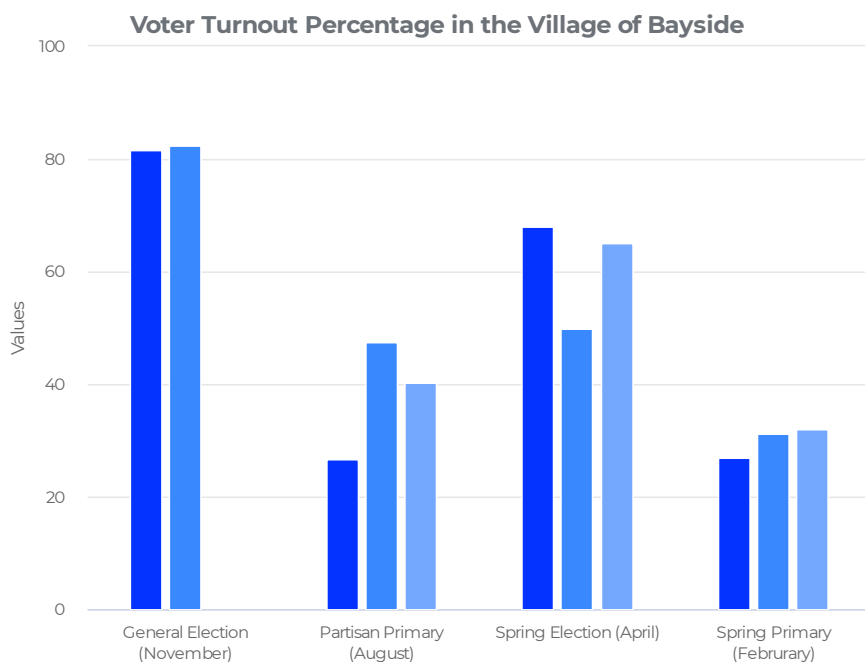
This case study explores the growth of voter turnout and absentee voting over the years, highlighting 2020 and the COVID-19 pandemic. Due to the COVID-19 pandemic, the Village of Bayside has seen a dramatic increase in the number of absentee ballots requested for the elections in 2020. Absentee voting has increased in popularity as it gives people the opportunity to exercise their right to vote while also ensuring the safety of the community. In the 2020 Spring Election held in April, the Village of Bayside issued a record of 2,122 absentee ballots. This means that 65.7% of the total registered voters in the Village of Bayside were mailed an absentee ballot.

### Voter Turnout in the Village of Bayside

Voter Turnout can be described as the number of eligible voters that cast a ballot for an election. Generally, the Village of Bayside has an extremely high voter turnout compared to the United States, the State of Wisconsin, and other surrounding municipalities.

For example, for the 2018 General Election held in November, the voter turnout percentage in the United States was 50%. For that same election, the voter turnout percentage in the State of Wisconsin was 61.40%. As depicted in the chart below, the voter turnout percentage for that election in the Village of Bayside was 82.51%. This is significantly higher than the voter turnout percentage in the State of Wisconsin and the United States.

The chart below depicts the voter turnout percentage in the Village of Bayside for elections dating back to 2016. The highest voter turnout to-date was the 2018 General Election, with the second highest at the 2016 General Election. We are anticipating the 2020 General Election to have an extremely high voter turnout as well.

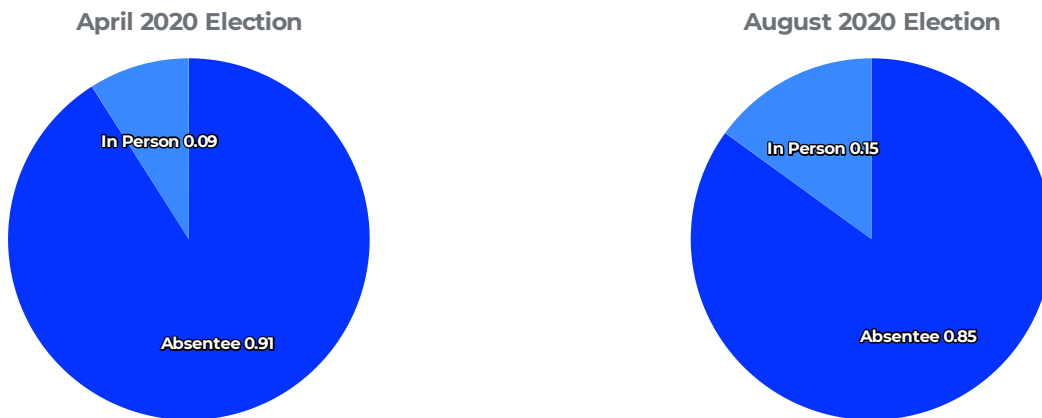


### Increased Participation through Absentee Voting

Across the United States, absentee voting has become increasingly popular in 2020 due to the COVID-19 pandemic. Absentee voting provides citizens with a convenient, safe way to exercise their right to vote. By showing a Photo ID, registered voters can request a ballot to be mailed to their house. They can complete the ballot in their home, in the presence of a witness, and mail the ballot back to the municipality. Absentee voters must sign and date the absentee envelope, obtain a witness signature, and a witness address. In the Village of Bayside, absentee voting reached an all-time high in the April 2020 election.

The chart below depicts the percentage of absentee voters in the April 2020 Election. Out of the 2,179 residents that voted in this election, 1,987 of those voted absentee. This means that 91% of the votes counted were from individuals who voted absentee.

The chart below depicts the percentage of absentee voters in the August 2020 Election. Out of the 1,354 residents that voted in this election, 1,150 of those voted absentee. This means that 85% of the votes counted were from individuals who voted absentee.



### MyVote Wisconsin

In recent years, Wisconsin implemented the use of the MyVote Wisconsin system, which can be accessed at [www.myvote.wi.gov](http://www.myvote.wi.gov). This online program allows citizens to register to vote, request an absentee ballot, track the status of their absentee ballot, view sample ballots and polling location information, and more. This has greatly eased the voting process, especially during the pandemic. Municipal Clerks are notified immediately when individuals register to vote or request an absentee ballot.



### Strategic Initiatives

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

**Lesson #1:** The Village of Bayside has an extremely high voter turnout rate compared to the rest of the country.

**Lesson #2:** Voting absentee allows you to exercise your right to vote while also ensuring the safety of the community.

**Lesson #3:** MyVote Wisconsin is a great way for citizens to register to vote, request an absentee ballot, and more.

## Changing Patterns: Historical Rain Events

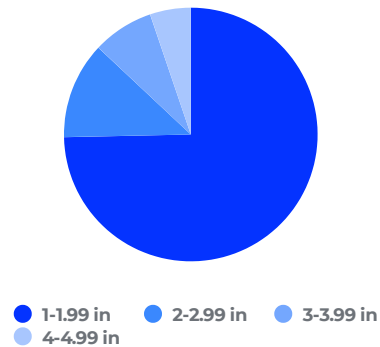
This case study examines the change in rain events over time and the adjustments to infrastructure that have been made.

### Significant Rain Events

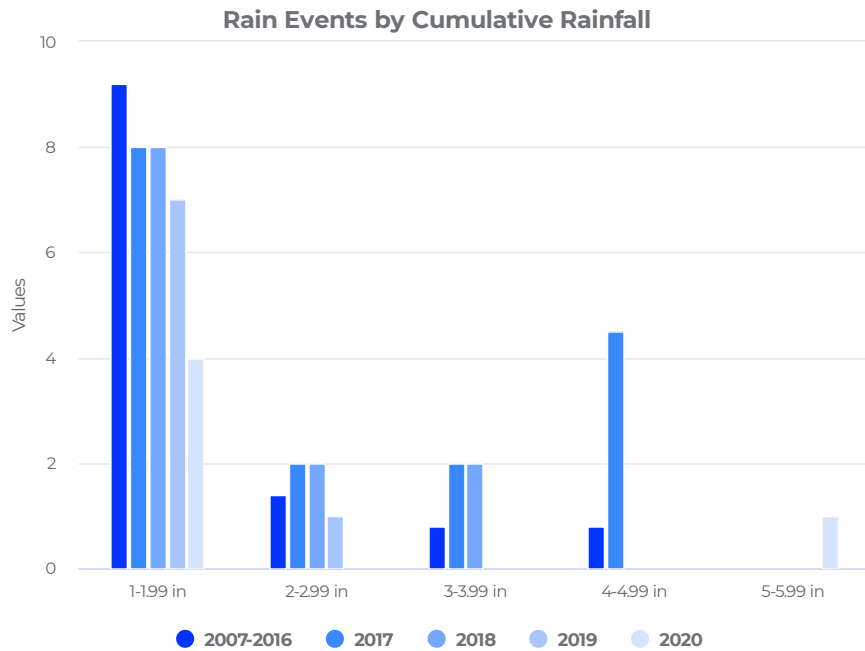
From 2017 to 2019, the Village received a significant amount of rain. There were twenty-three events ranging from 1 to 1.99 inches, five events ranging from 2 to 2.99 inches, and four events ranging from 3 to 3.99 inches.

Thus far in 2020, the Village has experienced fewer total days of rainfall but events where the amount of rainfall is much greater than normal. In May 2020, one rain event brought an estimated 5+ inches of rain. Events as such reiterate the importance of storm water infrastructure. Our infrastructure includes Ellsworth Park Pond, the Village Hall pond, and the 621 Brown Deer Road Pond.

Total Historical Rain Events from 2007-2019







### Storm Water Infrastructure

The Village's storm water management plan is constantly evolving. Over the past many years, the Village has taken proactive steps to help mitigate rainwater.

In 2018, the new installation of the storm water diversion project was completed, moving storm water from Ellsworth Park back to the Village Hall retention pond. By the completion of this project, the Village is able to divert millions of gallons of water per day to the north and out to Lake Michigan rather than sending the water to the south, the pond at 621 Brown Deer Road, and Fox Point, helping to alleviate storm water pressure and potential flooding.

As part of the road resurfacing project that is completed in various areas of the Village each year, the Village takes advantage of this time to examine culverts and drainage grading in those areas. Making sure that these pieces of infrastructure are in good condition ensures that storm water has the ability to flow through private property and avoid flooding.

In 2021, the stormwater management plan is scheduled to be updated to stay on top of the everchanging conditions. Every year, the Department of Public Works crews work in key areas helping to mitigate storm water flow and issues that arise during storms. Village Hall will also conduct a stormwater management study as part of its MS4 permit.

### King Road Classroom

In 2018, the Village created an outdoor classroom on King Road that displays options residents can utilize to improve storm water on their property. The classroom displays three options: bioswales, rain gardens, and bio-retention.

Bioswales are landscape features than can capture and soak up water. They use a combination of vegetation, stone, engineered soil, and an underground pipe to help slow down and soak up stormwater that might otherwise contribute to flooding before entering a stormwater outlet.

A rain garden is made up of decorative, stormwater-friendly plants and receives water from hard surfaces such as rooftops, sidewalks, driveways, and patios. The shallow depression of the garden may pool during heavy rainstorms as the plants, mulch, and soil soak up and remove pollutants from the storm water.

Bio-retention is a type of green infrastructure design that uses a combination of stone and engineered soil to absorb stormwater in shallow, low points where there is little to no sloping. Bio-retention helps reduce flooding and removes contaminants, sediment, and toxins from storm water.



### Strategic Initiatives

- Service Excellence
- Fiscal Integrity
- Sustainable Resilience

**Lesson #1:** Rain events have changed in nature over time.

**Lesson #2:** Residents have options to improve stormwater on their private property.

**Lesson #3:** Innovative infrastructure is crucial to managing storm water in Bayside.

## NENA: Dispatching To Meet Standards

This case study examines how the Bayside Communications Center utilizes NENA Standards for performance standards. One of the strategic initiatives of the Village of Bayside, as adopted by the Village Board of Trustees, is Service Excellence. The Bayside Communications Center focuses on providing excellent service and timeliness in call taking that adheres to national standards set forth by National Emergency Numbers Association (NENA).

### NENA Standards

The NENA Standards have been developed to facilitate the processing of 9-1-1 calls by Public Safety Answering Points (PSAPs) and to serve as a measure of standardization in SOP development. Bayside Communications Center utilizes these standards and metrics to determine performance levels of staff through a quality control program.

### Metrics

Call taking standards detailed and measured by the Bayside Communications Center, in adherence with NENA standards include the following:

- 90% of all 9-1-1 calls arriving at the PSAP shall be answered within 15 seconds
- All incoming calls must be answered in order of priority:
  - Calls received on 9-1-1 line
  - Calls received on non-emergency line
  - Calls received on Administrative or internal lines
- Standard Answering Protocol for 9-1-1 lines at a primary PSAP shall be answered with “9-1-1”

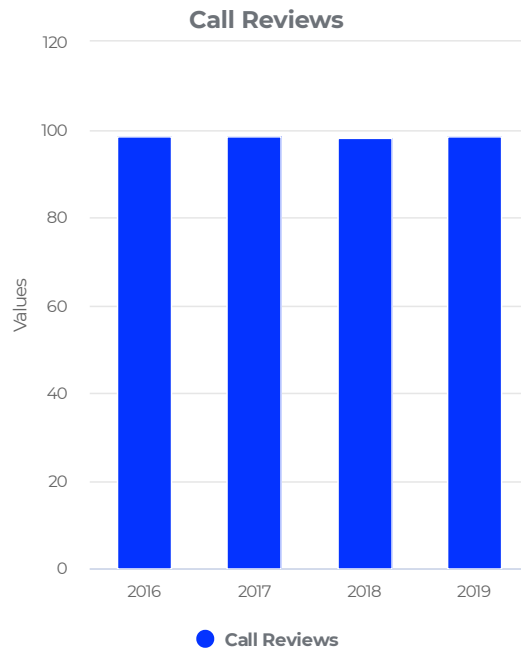
### 9-1-1 Calls

The center prides itself on professionalism, through a dedicated quality control program and analysis of metrics to enhance services. While the NENA standards require 90% of 9-1-1 calls answered in 15 seconds, Bayside Communications center is consistently above the bar with 98% of 9-1-1 calls answered in less than 10 seconds. To put this in perspective Bayside Communications Center answered 109,014 phone call in 2019 and dispatches 85,095 calls for service out to the north shore agencies.



## Call Reviews

It is not only important that we answer the call quickly, but we do so with quality as well. All staff have call reviews randomly pulled throughout the course of the month. These reviews are graded based on adherence to call answering protocol, gathering information, address verification and several other metrics. The center must meet our internal standard of 98% for all staff. These reviews measure various metrics including address verification, dispatch time, designation of appropriate units and agency to respond to call, and many other factors. Call answering prioritizing and standard answering protocol detailed in the NENA standards.



## Conclusion

As we work towards standardization in dispatch, we measure success in the benchmarks established by NENA, as well as our own internal SOP's and directives. Dispatching is a career that requires processing of extensive amounts of data in an efficient and effective manner. Bayside Communications Center is constantly raising the bar for itself and other PSAP's by exceeding standards and developing enhanced policies to serve the communities in the North Shore with continued professionalism and pride.

## Strategic Initiatives

Service Excellence  
Community Collaboration

**Lesson #1:** Call processing metrics are measured to ensure the center is performing at National Standards.

**Lesson #2:** Staff are trained in accordance with NENA standards for increased efficiency.

**Lesson #3:** Policies are aligned to adherence and compliance of best practices in industry.

## myBlue: Year 2 Check-In

This case study examines the community's trust in the police department and the voice that the community has in the police mission. This case study examines how the reputation of the Police Department has changed in the eyes of the residents since the inception of the myBlue Sector Officer Program. The study will examine and quantify three key questions: Does the community feel they have a strong voice as to what the police should focus; does the community trust the police to be fair; and does the community respect the police efforts to meet its mission?

### Components

An invitation toward intentional police-citizen dialogue and police-citizen encounters are key precursors of legitimacy – both must exist.

- Do citizens participate in key decision processes (i.e. be given a voice)?
- Do citizens view a situation as (more) fair when officers are transparent about why they are resolving a dispute? Is neutrality a key element?
- Research indicates individuals want to be treated with dignity and respect. Are they?
- Research also indicates citizens are more likely to view an interaction as fair when they trust the motives of the police. Do they?
- Do the police show a genuine concern for the parties involved in a dispute? Research indicates citizens will view the action taken as more fair if the officer shows a genuine concern.

### myBlue Interventions and Outcomes

Compliance and obligation: Police-led efforts specifically aimed at increasing legitimacy should have a significant impact on public satisfaction with and confidence in the police. Such “interventions” are also associated with significantly increased public compliance and cooperation, procedural justice (fairness, neutrality, etc.) and legitimacy (a self-realized obligation to obey police and the law).

Maintaining a positive attitude toward the police: The dialogue of front-line police-led interventions is important for promoting citizen satisfaction, confidence, compliance, and cooperation with the police, and for enhancing perceptions of service processes (known as “procedural justice”) rather than outcomes or an end-result. In practical terms, this means that police can achieve positive changes in citizen attitudes to police through adopting procedurally justice dialogue as a component part of any type of police intervention.

### Metrics

Since the inception of the program, measuring success has been elusive. Quantifying police officer contacts with residents doesn't offer any measure of understanding as to what dialogue and understanding as occurred. Recording anecdotes from police officers has also been difficult because of the subjectivity

What did work, and continues to be consistently accurate, was measuring the requests that are recorded in the Village “See Click Fix” (SCF) reporting mechanism. However, there is a social disconnection between the officer and the resident since most reports/requests only result in warnings and enforcement of the Village code, which contradicts the philosophy of “building bonds” with the community.

Attempts to interact with the residents is hindered, largely due to the dampening effect that the 2020 COVID-19 pandemic has had on police service delivery. Police are restricted from close contact with people and are prohibited from entering homes unless for an emergency. Opportunities to meet groups of neighbors in a friendly setting have disappeared.

Still, anecdotal information and SCF contacts provide an overview of how an officer “owns” of their sector, which is part of the program mission. If the officer observes a code violation and acts upon it, they are taking ownership and give themselves an opportunity to interact with the resident, even if it may be a less than ideal setting.

For the first 9 months in:	2019	2020	Change
Code Enforcement	86	151	+71%
Vacation Checks	120	64	-47%
Parking	24	13	-33%
Home Security Info	3	1	-67%
Do Not Solicit	92	33	-64%

Mediation attempts by Sector Officers to help neighbors reconcile issues were moderately successful. Witnesses came forward to aid in the solution of a crime, neighbors had open discussions with each other rather than calling the police on one another, and police officers were able to interact in a neutral and fair way.

For 2021, trust in the police and the process of delivering justice will be measured using the SCF system to record specific actions of the police, specific responses by the residents, and to provide a platform for commentary by residents. The modifications to SCF are being designed for a test “rollout” in December and a full release in January.

### Conclusion

By ensuring that all officers understand the principals, demonstrate proven strategies, hold to the values, and operate with transparency, residents and business owners will better communicate with the police, understand the mission of the police department, and champion the processes of service delivery.

### Strategic Initiatives

- Service Excellence
- Civic Engagement
- Community Collaboration

**Lesson #1:** When officers incorporate procedural justice into their daily interactions with citizens and suspects, people are more likely to comply with police directives and the law because they see the police as more legitimate.

**Lesson #2:** Community behavior should suggest a link between increase levels of legitimacy and reduced crime.

**Lesson #3:** Working with neighborhood residents to co-produce public safety goals will reduce anxiety and promote dialogue.

# Cleaning Up the Village: Recycling and Clean Up Days

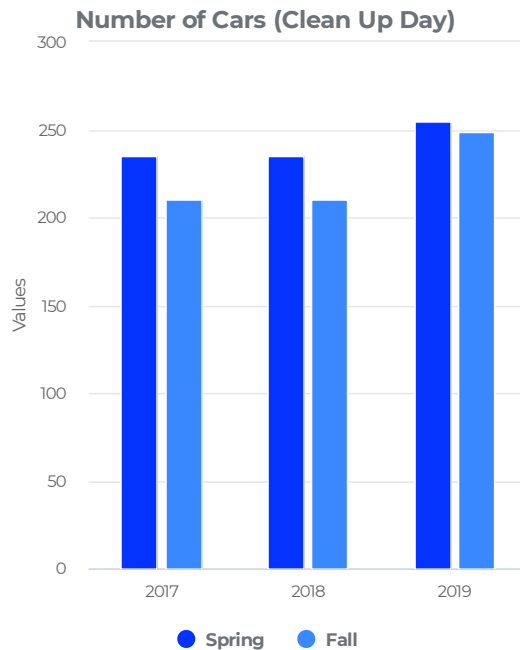
This case study explores resident participation in the Village's Recycling and Clean Up Days.

Recycling Days and Clean Up Days are some of the most popular services provided by the Village. These days give residents the opportunity to come to Village Hall and dispose of extra recycling, yard waste, plastic bags, and more. The Village continues to promote the importance of recycling, and in recent years, we have seen a significant increase in participation of Recycling and Clean Up Days. So far in 2020, there have been four (4) Recycling Days. The Village of Bayside employs performance measurement tools to effectively track how much Village services are being utilized. This allows the Village to make data-driven decisions and implement contemporary solutions.

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

The Village accepts a wide variety of items for Clean Up Days. Please refer to the chart on the left for the list of acceptable items. Please note, the Village does not accept items containing freon or oil-based products.

The chart to the right depicts the number of cars that participated in Clean Up Days since 2017. Unfortunately, the Spring 2020 Clean Up Day was canceled due to COVID-19 and the Fall 2020 Clean Up Day is to be determined. As you can see by the chart, the number of cars that participated increased in 2019 from previous years.



## Growth of Recycling Days

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

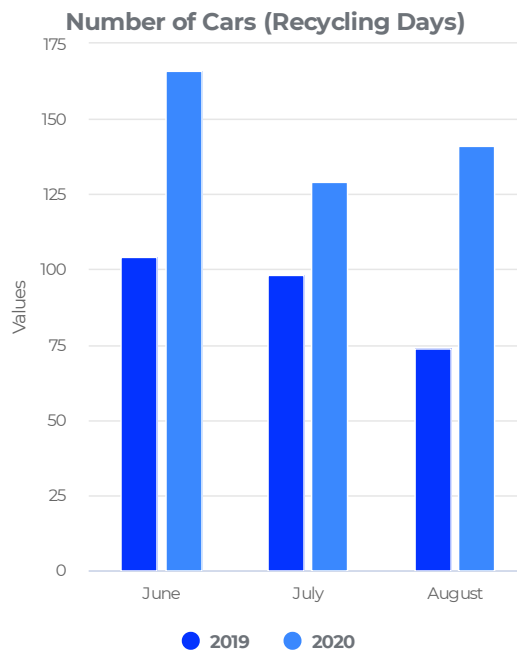
The chart on the right are items that are accepted at Recycling Day. Promoting recycling engenders the sustainability of resources in the Village of Bayside and the world.



### Recycling Day Participation

The chart to the left depicts the increase in the Recycling Day participation in 2020. As shown in the chart, there have been significantly more cars partaking in Recycling Day. For example, in August of 2019, 74 cars participated, while in August of 2020, 141 cars participated. This is an increase of 91%.

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



### Recycling Days During COVID

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

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

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





## **Strategic Initiatives**

Fiscal Integrity

Community Collaboration

Connected Communication

Service Excellence

Sustainable Resilience

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

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

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

## **2021 Goals & Objectives**

A revised, more results-oriented and data-driven approach in goal setting and achievement, which aligns with the organizational emphasis placed on performance measurement, has been fully utilized in 2021. Effectively measuring and evaluating goal achievement is a complex, yet essential activity. To accomplish a results-oriented and data-driven approach, the Village uses the SMART goal approach. Within each strategic initiative, you will find four (4) SMART objectives.

### **What is a SMART Goal?**

SMART is an acronym that stands for Specific, Measurable, Achievable, Relevant, and Time-bound. Goals are agreed upon on an annual basis that meet each of these criteria. An example of a SMART goal for the Village would be to identify \$300,000 in new revenue sources, operational efficiency savings, and/or collaboration with other municipalities, as well as identify and apply for \$300,000 in grants between October 1, 2020 and October 1, 2021.

### **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 2021 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 four (4) objectives within each service area. Often, these goals are only able to be achieved by accomplishing a series of smaller objectives. Within each service area in the budget, you will find objectives to achieve these larger goals.

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

**A. Sound Management**

1. Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
2. Complete Village audit with no new material weaknesses.
3. Develop 2022-2027 Village Long-Term Financial Plan.

**B. Financial Stability**

1. Mitigate impact of COVID-19 and pandemic related issues.
2. Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.
3. Implement ClearGOV budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.

**C. Collaborative Service Enhancements**

1. Identify \$300,000 in new revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
2. Coordinate internal Financial Steering Committee.
3. Seek levy limit exemption for joint Public Safety Communication Center.

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

**A. Neighborhood Stability**

1. Enhance neighborhood and community identity and pride through the development of Village recognition programs.
2. Formalize and promote myBlue Neighbor Mediation Program.
3. Develop Community Standards campaign focused on education, promotion, and enforcement of Village codes.

**B. Community Enrichment**

1. Facilitate statutorily required 2021 Comprehensive Plan update.
2. Promote Village sponsored events and encourage community-based events.
3. Develop annual Citizens Academy program.

**C. Cooperative Partnerships**

1. Identify community leaders to serve as myBlue partnership coordinators.
2. Quantify metrics to evaluate the effectiveness of the myBlue and myCrew programs.
3. Implement Access Bayside sector mapping feature for issue identification.

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

**A. Customer Service**

1. Develop formal customer service program standards.
2. Identify trending and reoccurring seasonal issues and develop public resources guides.
3. Develop a Communications Plan for all communication platforms.

**B. Virtual Services**

1. Enhance social media reach.
2. Produce weekly Bayside Buzz and increase subscribers.
3. Synchronize communications across available channels to provide consistent information and resources to residents.

**C. DIY Resources**

1. Maintain Village website interface and update information weekly.
2. Enhance communication tools to educate and enable citizens in the use of online resources.
3. Promote Access Bayside and educate residents on the use of the platform.

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

**A. Performance Management**

1. Maintain organizational recognitions for excellence in performance management.
2. Update performance management tracking system and reporting.
3. Update Village Strategic Plan.

**B. Technological Advancement and Innovation**

1. Audit existing Information Technology system processes.
2. Develop work plan for Building Services Department paperless permitting.
3. Implement Next Generation 911 technology.

**C. Employee Development**

1. Update and implement leadership succession plan.
2. Review and implement areas identified in CVMIC Safety and Human Resources Audit.
3. Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.

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

**A. Environmental Infrastructure**

1. Administer Emerald Ash Borer and Urban Forestry Management Plan.
2. Update Sanitary Sewer Public and Private Inflow and Infiltration Program.
3. Conduct analysis of capital assets and develop replacement life cycle.

**B. Stormwater Mitigation**

1. Update stormwater management plan requirements.
2. Expand right-of-way stormwater management infiltration program.
3. Implement Phase 2 Fairy Chasm Stormwater management plan.

**C. Environmental Stewardship**

1. Develop environmental educational materials.
2. Identify cost-effective disposal partnerships to address collection materials.
3. Analyze alternative energy sources for Village facilities, equipment, and operations.

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# **FUND SUMMARIES**

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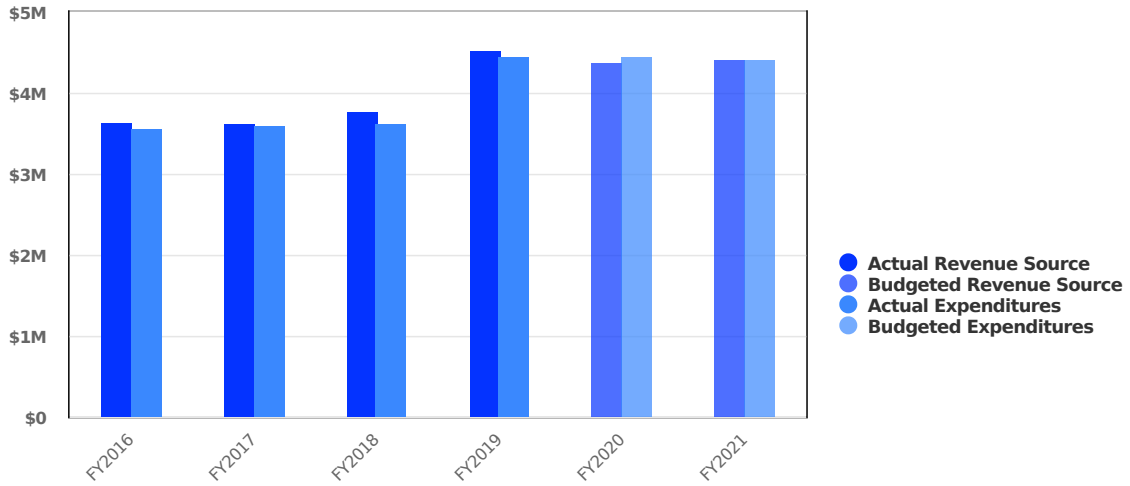
## General Fund

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 42% of the total expenditures for fiscal year 2021.

### Summary

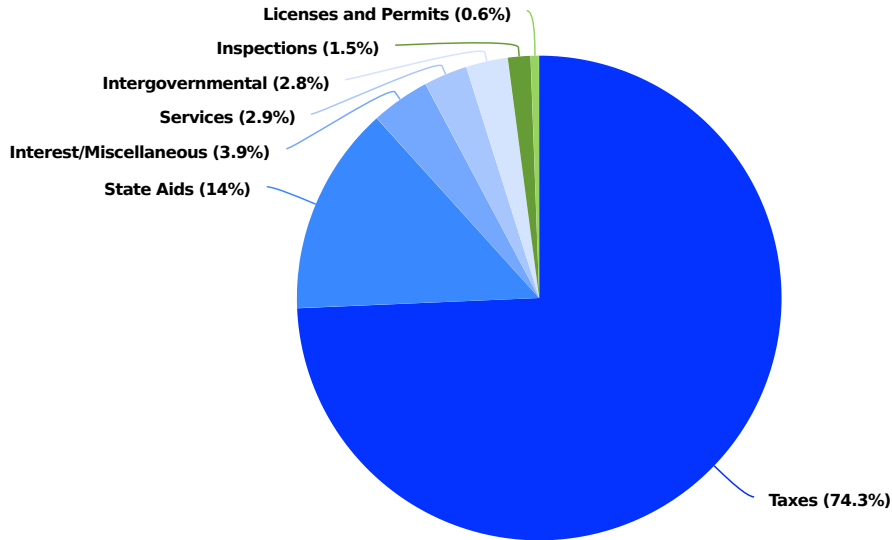
The Village of Bayside is projecting \$4.42M of revenue in FY2021, which represents a 0.8% increase over the prior year. Budgeted expenditures are projected to decrease by 0.9% or \$40.79K to \$4.42M in FY2021.



## 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.

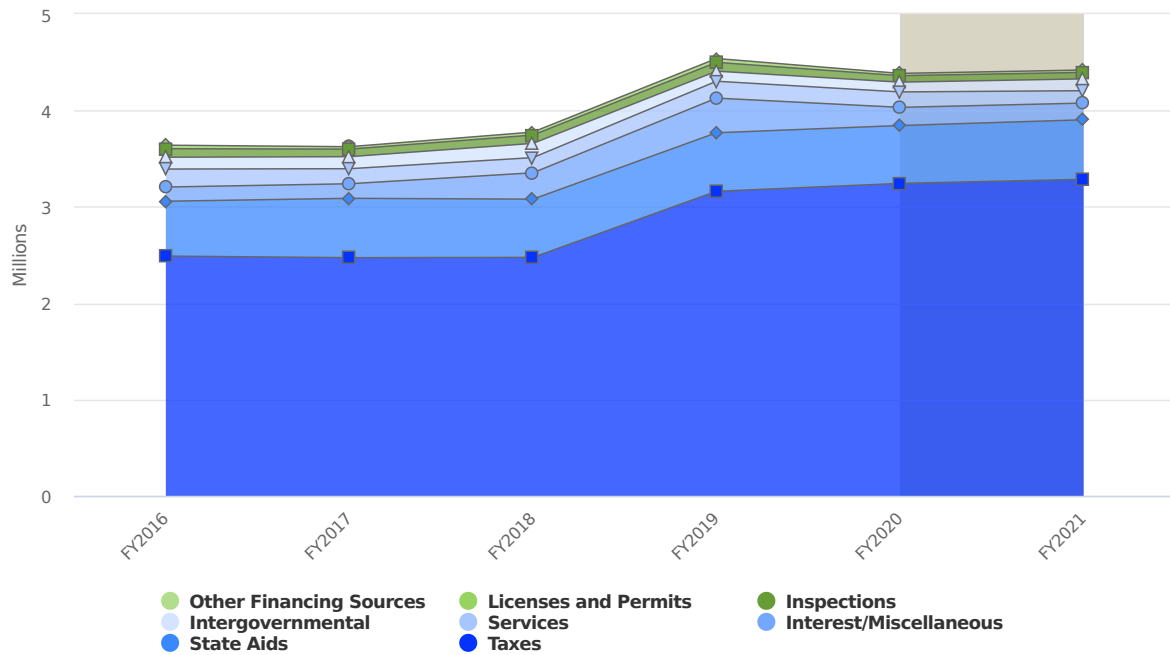
Projected 2021 Revenues by Source



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

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and increased expenses associated with a joint Fire Department, such as the North Shore Fire Rescue, minus the levy reduction for personal property aid. These four elements would allow the Village to increase the property tax levy by \$9,348. The 2021 recommended budget proposes an increase of \$9,348, an increase to \$4,614,188, or 0.20 percent. The entire increase is allocated to expenditure increases related to the North Shore Fire Department.

### Budgeted and Historical 2021 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$3,184,461.00	\$3,184,461.00	\$3,226,561.00	1.3%
Interest On Delinquent Taxes	\$18,759.71	\$12,000.00	\$12,000.00	0%
Payment In Lieu Of Taxes	\$46,127.00	\$46,126.56	\$46,532.57	0.9%
<b>Total Taxes:</b>	<b>\$3,249,347.71</b>	<b>\$3,242,587.56</b>	<b>\$3,285,093.57</b>	<b>1.3%</b>
<b>Intergovernmental</b>				
Community Development Block Grant	\$1,680.00	\$5,598.00	\$5,598.00	0%
Public Safety Communication Administration	\$95,953.00	\$95,952.75	\$97,488.25	1.6%
North Shore Library Administration	\$19,521.00	\$0.00	\$19,521.00	
Intergovernmental Grant	\$71,216.00	\$0.00	\$0.00	
<b>Total Intergovernmental:</b>	<b>\$188,370.00</b>	<b>\$101,550.75</b>	<b>\$122,607.25</b>	<b>20.7%</b>
<b>State Aids</b>				
State Shared Revenue	\$60,321.00	\$60,320.87	\$60,296.00	0%
Video Service Provider Aid	\$7,330.04	\$0.00	\$7,330.00	
Recycling Grant	\$25,676.07	\$25,679.00	\$25,676.00	0%
Exempt Computer Aid	\$15,160.00	\$15,160.00	\$15,160.00	0%
Personal Property Aid	\$1,738.00	\$0.00	\$1,737.00	
State Transportation Aid	\$402,837.00	\$402,837.00	\$412,020.00	2.3%
State Highway 32 Connecting Highway Aid	\$16,954.00	\$16,954.00	\$16,954.00	0%



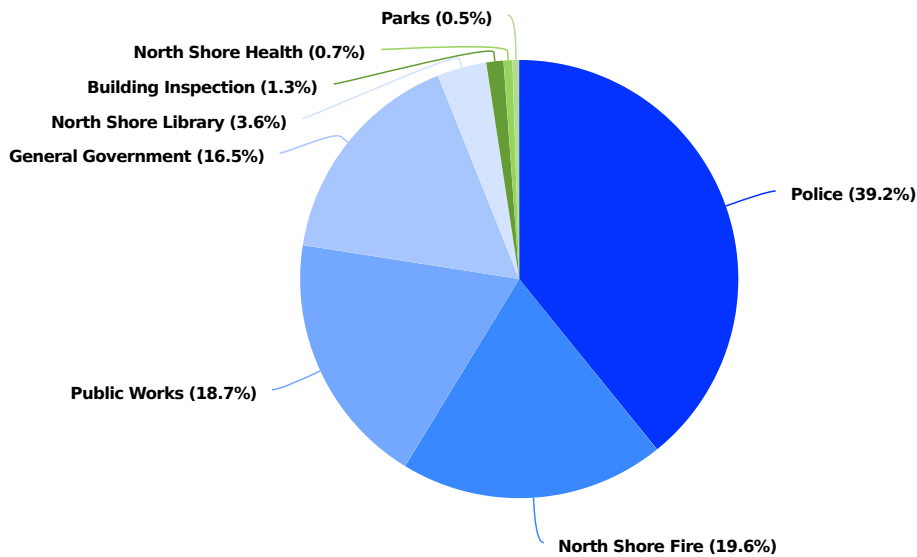
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditure Restraint Aid	\$79,944.00	\$79,943.51	\$78,900.00	-1.3%
<b>Total State Aids:</b>	<b>\$609,960.11</b>	<b>\$600,894.38</b>	<b>\$618,073.00</b>	<b>2.9%</b>
<b>Licenses and Permits</b>				
Operator Licenses	\$1,425.00	\$1,000.00	\$1,000.00	0%
Liquor Licenses	\$2,900.00	\$3,000.00	\$2,900.00	-3.3%
Cigarette Licenses	\$300.00	\$300.00	\$200.00	-33.3%
Animal Licenses	\$1,750.00	\$1,750.00	\$1,750.00	0%
Transient Merchant Permit	\$350.00	\$300.00	\$300.00	0%
Excavation/Right Of Way/Privilege	\$12,000.00	\$15,000.00	\$15,000.00	0%
Rummage Sale Permits	\$120.00	\$220.00	\$120.00	-45.5%
Dumpster Permits	\$2,000.00	\$1,000.00	\$2,000.00	100%
Sign Permits	\$500.00	\$700.00	\$500.00	-28.6%
Conditional Use Permits	\$700.00	\$300.00	\$300.00	0%
Board Of Zoning Appeals Fees	\$2,000.00	\$0.00	\$500.00	
Special Event Permits	\$50.00	\$250.00	\$50.00	-80%
<b>Total Licenses and Permits:</b>	<b>\$24,095.00</b>	<b>\$23,820.00</b>	<b>\$24,620.00</b>	<b>3.4%</b>
<b>Services</b>				
Cable Franchise Fees	\$65,000.00	\$74,000.00	\$65,000.00	-12.2%
Tree Program	\$5,000.00	\$5,000.00	\$5,000.00	0%
Fines & Forfeitures	\$24,000.00	\$50,000.00	\$40,000.00	-20%
Misc. Service Fee-Notary/Fingerprinting	\$161.50	\$100.00	\$100.00	0%
Property Status Revenue	\$4,777.25	\$3,100.00	\$4,000.00	29%
Publication Fees	\$250.00	\$175.00	\$175.00	0%
Data Sales	\$550.00	\$550.00	\$550.00	0%
Special Pickups	\$9,170.50	\$8,000.00	\$8,000.00	0%
Mulch Deliveries	\$8,500.00	\$4,800.00	\$4,800.00	0%
Garbage & Recycling Cans/Utd	\$0.00	\$2,600.00	\$0.00	-100%
Well Permit	\$6,900.00	\$10,000.00	\$0.00	-100%
Park Facility Rental & Programs	\$3,205.50	\$800.00	\$800.00	0%
Public Works Service Revenue	\$288.50	\$1,000.00	\$300.00	-70%
<b>Total Services:</b>	<b>\$127,803.25</b>	<b>\$160,125.00</b>	<b>\$128,725.00</b>	<b>-19.6%</b>
<b>Inspections</b>				
Residential Code Compliance	\$100.00	\$0.00	\$0.00	
Architectural Review Committee Applications	\$2,000.00	\$2,000.00	\$2,000.00	0%
Occupancy Permits	\$250.00	\$140.00	\$250.00	78.6%
Building Permits	\$85,000.00	\$65,000.00	\$65,000.00	0%
Vacant Property Fees	\$750.00	\$0.00	\$0.00	
<b>Total Inspections:</b>	<b>\$88,100.00</b>	<b>\$67,140.00</b>	<b>\$67,250.00</b>	<b>0.2%</b>
<b>Interest/Miscellaneous</b>				
Equipment Rental - Sewer Fund	\$17,500.00	\$17,500.00	\$20,000.00	14.3%
Equipment Rental - Stormwater Fund	\$17,500.00	\$17,500.00	\$20,000.00	14.3%
Interest	\$125,000.00	\$140,000.00	\$110,000.00	-21.4%
Unrealized & Realized Gain/Loss - Investments	\$53,370.00	\$0.00	\$0.00	

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Miscellaneous Revenues	\$2,587.00	\$500.00	\$500.00	0%
Copies	\$5.00	\$150.00	\$150.00	0%
Fire Dues	\$22,749.88	\$0.00	\$0.00	
False Alarm Fees	\$5,000.00	\$5,000.00	\$5,000.00	0%
Recycling Proceeds	\$500.00	\$1,000.00	\$500.00	-50%
Credit Card Rebate	\$7,866.46	\$7,000.00	\$7,000.00	0%
Insurance Awards	\$15,284.00	\$0.00	\$0.00	
Equipment Sales	\$3,436.26	\$0.00	\$0.00	
Community Event Donations	\$0.00	\$0.00	\$10,000.00	
<b>Total Interest/Miscellaneous:</b>	<b>\$270,798.60</b>	<b>\$188,650.00</b>	<b>\$173,150.00</b>	<b>-8.2%</b>
<b>Other Financing Sources</b>				
Transfer From Cda	\$3,667.00	\$0.00	\$0.00	
<b>Total Other Financing Sources:</b>	<b>\$3,667.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>	<b>\$4,562,141.67</b>	<b>\$4,384,767.69</b>	<b>\$4,419,518.82</b>	<b>0.8%</b>

## Expenditures by Function

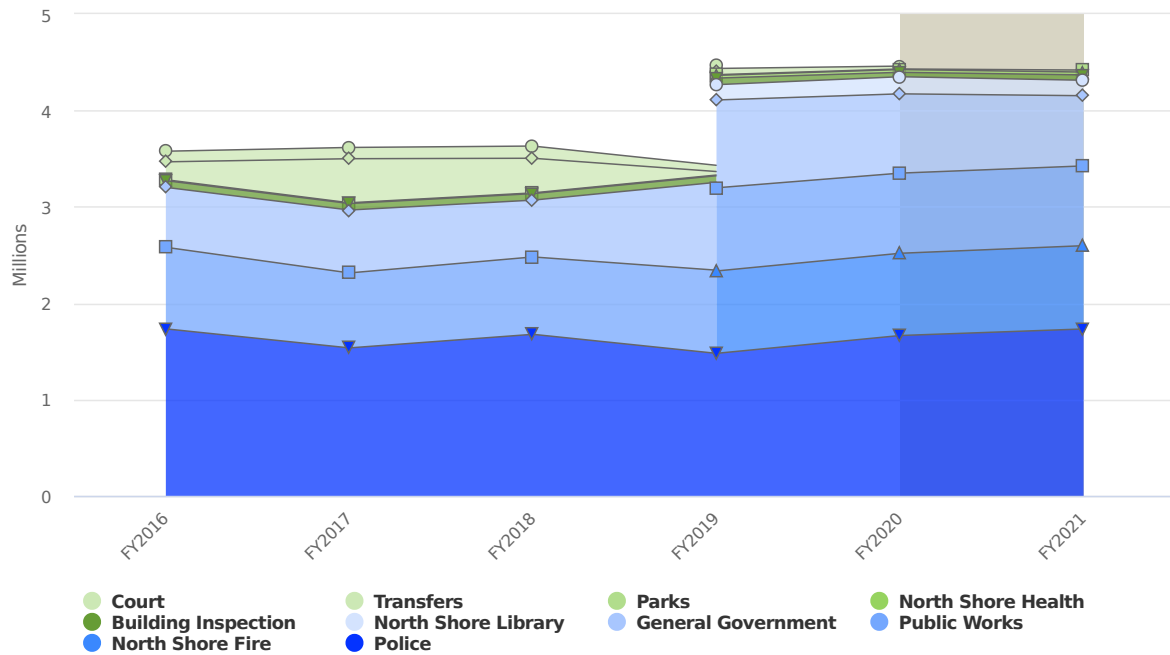
The major expenses with the General Fund are the Police Department, North Shore Fire Department, Public Works and General Government. The Police Department accounts for 39% of the total expenditures in the fund.

Budgeted Expenditures by Function



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

### Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>General Government</b>				
Wages - Ft	\$244,929.66	\$251,280.00	\$236,083.00	-6%
Health Insurance Buyout	\$2,100.00	\$2,100.00	\$2,000.00	-4.8%
Dental Insurance Buyout	\$135.84	\$217.00	\$208.00	-4.1%
Trustee Wages	\$8,200.00	\$8,400.00	\$8,400.00	0%
Elections Wages	\$6,000.00	\$6,000.00	\$3,000.00	-50%
Elections Supplies	\$11,625.00	\$7,600.00	\$3,800.00	-50%
Wisconsin Retirement System	\$16,532.75	\$17,805.00	\$15,017.00	-15.7%
Social Security	\$19,535.46	\$21,573.00	\$20,402.00	-5.4%
Life Insurance	\$876.13	\$1,088.10	\$796.00	-26.8%
Health Insurance	\$18,843.84	\$24,294.00	\$17,393.00	-28.4%
Dental Insurance	\$501.77	\$544.00	\$362.00	-33.5%
Recruitment	\$296.00	\$700.00	\$0.00	-100%
Special Legal Services	\$2,000.00	\$2,000.00	\$2,000.00	0%
Contractual Services	\$12,578.00	\$11,078.00	\$13,379.00	20.8%
Legal Counsel - Contracted	\$58,583.00	\$58,583.03	\$58,583.00	0%
Legal Counsel-Personnel	\$8,033.00	\$8,032.56	\$0.00	-100%
Audit Services	\$18,403.00	\$18,402.50	\$18,742.50	1.8%
Assessor Services	\$24,900.00	\$24,900.00	\$24,900.00	0%
Telecommunications	\$2,900.00	\$2,900.00	\$2,614.00	-9.9%
Computer Support	\$1,000.00	\$1,000.00	\$1,000.00	0%

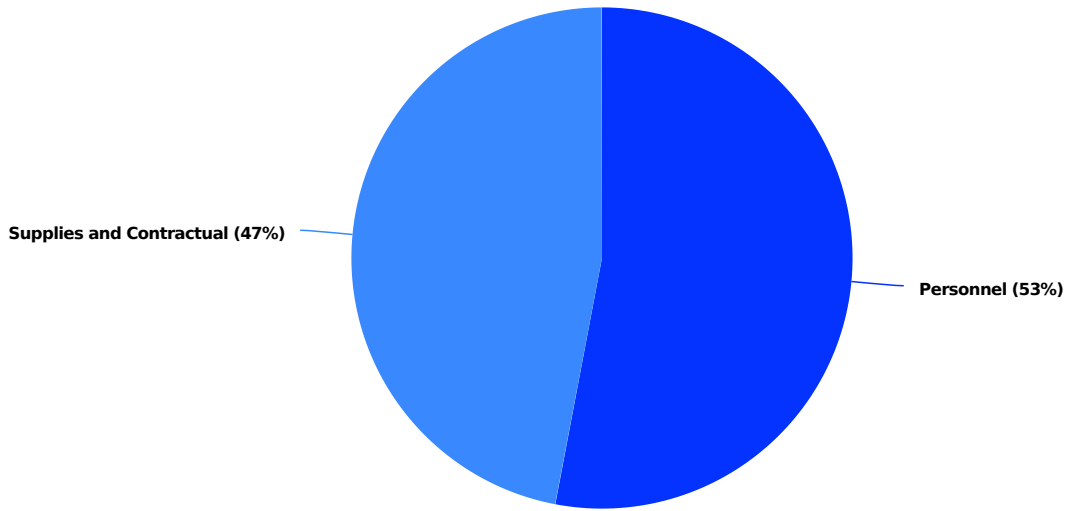
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Benefit Administrative Fees	\$510.00	\$510.00	\$200.40	-60.7%
Investment Fees	\$4,200.00	\$4,200.00	\$4,200.00	0%
Materials & Supplies	\$2,262.00	\$2,200.00	\$2,200.00	0%
Financial Advisor Services	\$6,000.00	\$6,000.00	\$6,000.00	0%
Administrative	\$800.00	\$800.00	\$800.00	0%
Office Supplies	\$4,000.00	\$4,000.00	\$4,000.00	0%
Postage	\$8,907.00	\$7,000.00	\$2,600.00	-62.9%
Dues & Subscriptions	\$4,161.00	\$4,161.00	\$6,430.47	54.5%
Training, Safety & Certifications	\$5,100.00	\$5,100.00	\$8,255.00	61.9%
Wellness	\$1,000.00	\$1,000.00	\$1,000.00	0%
Publications & Printing	\$100.00	\$100.00	\$100.00	0%
Equipment Replacement	\$2,000.00	\$2,000.00	\$2,000.00	0%
Employee Recognition	\$100.00	\$100.00	\$100.00	0%
Contingency	\$0.00	\$20,000.00	\$50,000.00	150%
Covid 19 Contingency	\$167,908.00	\$167,908.00	\$89,554.00	-46.7%
Pollution Liability	\$0.00	\$886.00	\$0.00	-100%
General Liability	\$20,194.00	\$21,218.00	\$44,605.52	110.2%
Automobile Liability	\$5,134.00	\$19,669.00	\$5,606.00	-71.5%
Boiler Insurance	\$549.00	\$802.00	\$634.00	-20.9%
Workers Compensation	\$47,603.35	\$59,859.00	\$50,297.55	-16%
Commercial Crime Policy	\$151.04	\$1,921.00	\$166.36	-91.3%
Property Insurance	\$7,417.58	\$8,374.00	\$7,418.00	-11.4%
Public Official Bonds	\$9,624.00	\$12,828.00	\$9,816.48	-23.5%
Tax Refunds/Uncollectible	\$200.23	\$0.00	\$0.00	
Municipal Code	\$4,000.00	\$4,000.00	\$4,000.00	0%
<b>Total General Government:</b>	<b>\$759,894.65</b>	<b>\$823,133.19</b>	<b>\$728,663.28</b>	<b>-11.5%</b>
<b>Court</b>				
Judge Fees	\$900.00	\$900.00	\$0.00	-100%
Social Security	\$69.00	\$69.00	\$0.00	-100%
Special Prosecutorial Services	\$915.00	\$915.00	\$0.00	-100%
Contractual Services	\$4,090.00	\$4,085.00	\$0.00	-100%
Legal Counsel - Contracted	\$23,897.00	\$23,896.60	\$0.00	-100%
<b>Total Court:</b>	<b>\$29,871.00</b>	<b>\$29,865.60</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Police</b>				
Wages Ft	\$1,023,889.49	\$1,023,408.00	\$1,108,010.00	8.3%
Overtime	\$30,000.00	\$35,000.00	\$30,000.00	-14.3%
Wages Pt	\$29,463.99	\$29,164.00	\$0.00	-100%
Holiday Pay	\$32,267.00	\$32,267.00	\$36,286.00	12.5%
Health Insurance Buyout	\$18,900.00	\$18,900.00	\$12,600.00	-33.3%
Shift Differential Pay-Bump	\$3,360.00	\$3,360.00	\$3,360.00	0%
Dental Insurance Buyout	\$906.00	\$906.00	\$680.00	-24.9%
Wisconsin Retirement System	\$114,366.00	\$114,366.00	\$122,031.00	6.7%
Social Security	\$87,117.17	\$87,618.00	\$91,673.00	4.6%
Life Insurance	\$786.63	\$798.00	\$855.00	7.1%
Health Insurance	\$99,943.33	\$136,189.00	\$155,107.00	13.9%

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Dental Insurance	\$1,485.13	\$2,583.00	\$2,705.00	4.7%
House Of Correction Fees	\$1,000.00	\$1,000.00	\$751.00	-24.9%
Contractual Services	\$41,000.00	\$38,905.23	\$36,174.00	-7%
Prosecutorial Services	\$0.00	\$0.00	\$24,897.00	
Legal Counsel-Personnel	\$2,000.00	\$678.50	\$1,000.00	47.4%
Madacc	\$1,300.00	\$1,300.00	\$1,300.00	0%
Telecommunications	\$5,196.00	\$5,196.00	\$5,195.00	0%
Computer Support	\$5,000.00	\$5,000.00	\$5,000.00	0%
Benefit Administrative Fees	\$1,140.00	\$1,140.00	\$1,436.40	26%
Materials & Supplies	\$8,025.00	\$6,025.00	\$5,400.00	-10.4%
Fleet Maintenance	\$5,000.00	\$7,000.00	\$7,000.00	0%
Office Supplies	\$1,000.00	\$1,000.00	\$1,000.00	0%
Postage	\$800.00	\$700.00	\$800.00	14.3%
Dues & Subscriptions	\$1,300.00	\$1,560.00	\$990.00	-36.5%
Training, Safety & Certifications	\$5,500.00	\$4,753.00	\$4,000.00	-15.8%
Ammunition	\$1,600.00	\$1,600.00	\$1,600.00	0%
Uniform Supplies	\$6,500.00	\$6,500.00	\$6,500.00	0%
Medical Supplies	\$1,665.00	\$1,672.77	\$1,090.00	-34.8%
Fuel Maintenance	\$16,650.00	\$22,000.00	\$18,060.00	-17.9%
Police Professional Liability	\$12,139.00	\$16,179.00	\$0.00	-100%
Contractual Retirement Benefits	\$56,893.00	\$56,893.47	\$46,334.39	-18.6%
<b>Total Police:</b>	<b>\$1,616,192.74</b>	<b>\$1,663,661.97</b>	<b>\$1,731,834.79</b>	<b>4.1%</b>
<b>North Shore Fire</b>				
Fire & Rescue - North Shore	\$853,689.00	\$853,689.00	\$864,506.00	1.3%
Fire Insurance Dues	\$22,750.00	\$0.00	\$0.00	
<b>Total North Shore Fire:</b>	<b>\$876,439.00</b>	<b>\$853,689.00</b>	<b>\$864,506.00</b>	<b>1.3%</b>
<b>Building Inspection</b>				
Wages Ft	\$20,000.00	\$20,000.00	\$20,000.00	0%
Building Permits	\$38,250.00	\$25,750.00	\$35,750.00	38.8%
<b>Total Building Inspection:</b>	<b>\$58,250.00</b>	<b>\$45,750.00</b>	<b>\$55,750.00</b>	<b>21.9%</b>
<b>Public Works</b>				
Wages Ft	\$286,350.00	\$286,350.00	\$303,960.00	6.1%
Overtime	\$5,839.00	\$3,500.00	\$4,200.00	20%
Wages Pt	\$44,794.66	\$47,571.00	\$0.00	-100%
Health Insurance Buyout	\$375.02	\$500.00	\$0.00	-100%
Dental Insurance Buyout	\$0.00	\$57.00	\$0.00	-100%
Wisconsin Retirement System	\$22,746.40	\$20,848.00	\$20,057.00	-3.8%
Social Security	\$25,807.94	\$24,415.00	\$23,574.00	-3.4%
Life Insurance	\$701.18	\$517.00	\$557.00	7.7%
Health Insurance	\$83,715.22	\$70,459.00	\$91,315.00	29.6%
Dental Insurance	\$1,876.85	\$1,586.00	\$1,903.00	20%
Facility Maintenance & Supplies	\$20,000.00	\$25,000.00	\$22,500.00	-10%
Cleaning & Janitorial Services	\$11,400.00	\$11,500.00	\$11,400.00	-0.9%
Hvac Maintenance	\$4,200.00	\$4,200.00	\$4,200.00	0%

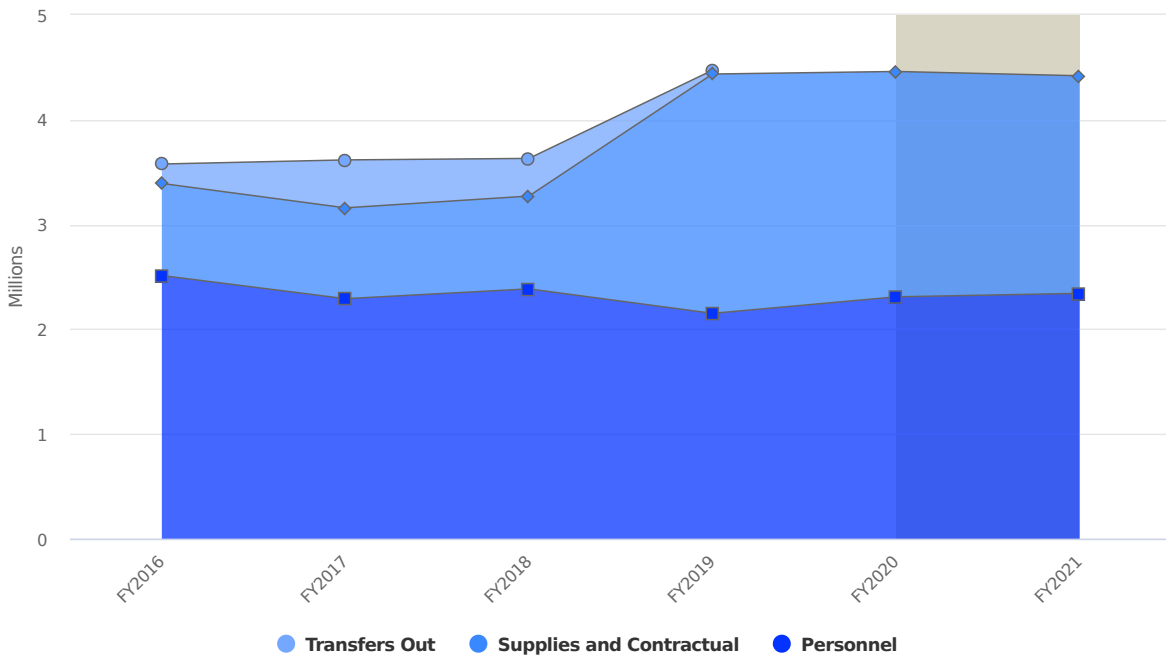
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Contractual Services	\$33,824.00	\$35,094.00	\$38,727.00	10.4%
Engineering	\$16,728.00	\$16,728.00	\$20,000.00	19.6%
Utilities	\$42,000.00	\$59,000.00	\$55,000.00	-6.8%
Telecommunications	\$2,100.00	\$2,865.00	\$2,300.00	-19.7%
Benefit Administration	\$0.00	\$0.00	\$114.00	
Materials & Supplies	\$6,000.00	\$4,937.73	\$5,100.00	3.3%
Fleet Maintenance	\$37,000.00	\$31,163.00	\$31,163.00	0%
Tools	\$500.00	\$500.00	\$1,500.00	200%
Office Supplies	\$173.00	\$150.00	\$150.00	0%
Dues & Subscriptions	\$925.00	\$525.00	\$525.00	0%
Training, Safety & Certifications	\$1,000.00	\$1,000.00	\$1,950.00	95%
Uniform Supplies	\$2,000.00	\$1,800.00	\$1,800.00	0%
Winter Operations	\$40,000.00	\$36,000.00	\$40,000.00	11.1%
Fuel Maintenance	\$22,000.00	\$22,000.00	\$20,000.00	-9.1%
Equipment Replacement	\$0.00	\$0.00	\$6,200.00	
Equipment Rental	\$7,500.00	\$7,500.00	\$8,500.00	13.3%
Tipping Fees	\$71,000.00	\$68,942.27	\$71,000.00	3%
Yard Waste Tub Grinding	\$7,500.00	\$7,500.00	\$8,500.00	13.3%
Employee Relations	\$0.00	\$0.00	\$100.00	
Street Maintenance	\$7,700.00	\$7,700.00	\$7,700.00	0%
Signage & Traffic Safety	\$2,000.00	\$2,000.00	\$2,000.00	0%
Forestry & Landscaping	\$5,000.00	\$5,000.00	\$7,000.00	40%
Tree Disease Mitigation	\$25,000.00	\$25,000.00	\$15,000.00	-40%
<b>Total Public Works:</b>	<b>\$837,756.27</b>	<b>\$831,908.00</b>	<b>\$827,995.00</b>	<b>-0.5%</b>
<b>North Shore Library</b>				
Library-North Shore	\$162,194.00	\$177,555.00	\$160,277.00	-9.7%
<b>Total North Shore Library:</b>	<b>\$162,194.00</b>	<b>\$177,555.00</b>	<b>\$160,277.00</b>	<b>-9.7%</b>
<b>North Shore Health</b>				
Health Department	\$28,645.00	\$28,645.00	\$29,395.00	2.6%
<b>Total North Shore Health:</b>	<b>\$28,645.00</b>	<b>\$28,645.00</b>	<b>\$29,395.00</b>	<b>2.6%</b>
<b>Parks</b>				
Wages - Ft	\$3,036.00	\$5,200.00	\$5,200.00	0%
Social Security	\$232.25	\$398.00	\$397.80	-0.1%
Materials & Supplies	\$500.00	\$500.00	\$500.00	0%
Community Events	\$0.00	\$0.00	\$15,000.00	
<b>Total Parks:</b>	<b>\$3,768.25</b>	<b>\$6,098.00</b>	<b>\$21,097.80</b>	<b>246%</b>
<b>Total Expenditures:</b>	<b>\$4,373,010.91</b>	<b>\$4,460,305.76</b>	<b>\$4,419,518.87</b>	<b>-0.9%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Personnel	\$2,268,504.71	\$2,308,530.10	\$2,341,931.80	1.4%
Supplies and Contractual	\$2,104,506.20	\$2,151,775.66	\$2,077,587.07	-3.4%
<b>Total Expense Objects:</b>	<b>\$4,373,010.91</b>	<b>\$4,460,305.76</b>	<b>\$4,419,518.87</b>	<b>-0.9%</b>

## Fund Balance

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

A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.

B. To provide funds to allow the Village to respond to unforeseen emergencies.

C. To help stabilize the Village’s tax levy due to a temporary reduction in non-property tax revenue.

D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.

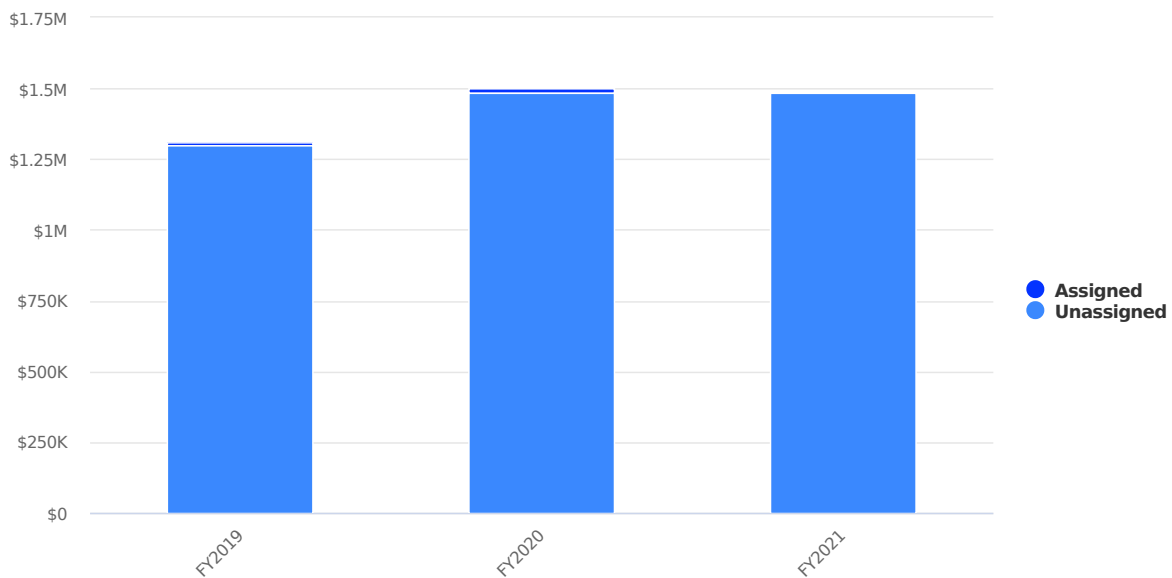
E. To strive to maintain a general fund balance between 25% to 30% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:

- 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 Projections**





	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$1,487,303	\$1,487,303	0%
Assigned	\$12,745	\$0	-100%
<b>Total Fund Balance:</b>	<b>\$1,500,048</b>	<b>\$1,487,303</b>	<b>-0.8%</b>

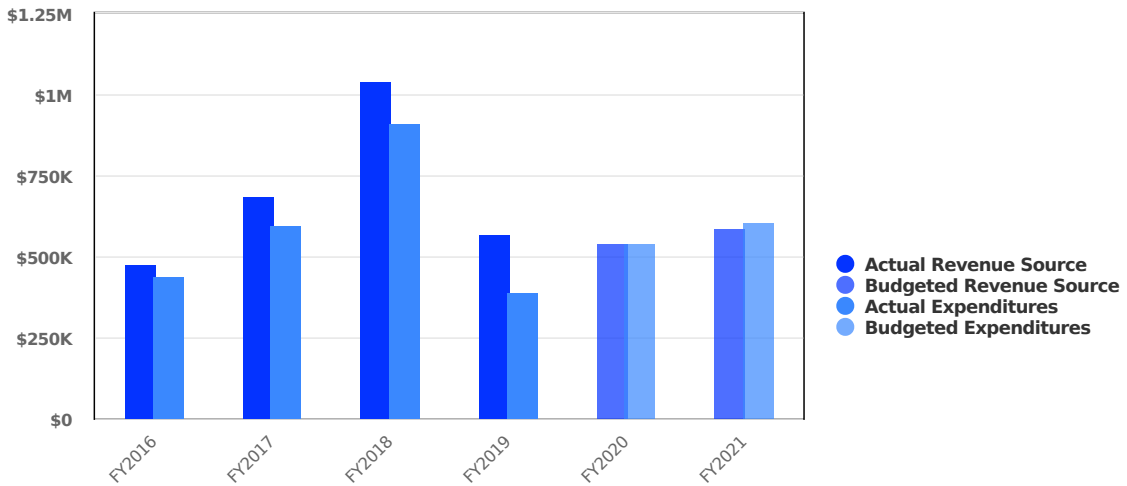
## Stormwater Enterprise Fund

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

From 2007-2020, Bayside had 115 events totaling 1 – 1.99 inches, 19 events totaling 2 – 2.99 inches, 12 events totaling 3 – 3.99 inches, 8 events totaling 4 – 4.99 inches, and 1 event over 5 inches.

### Summary

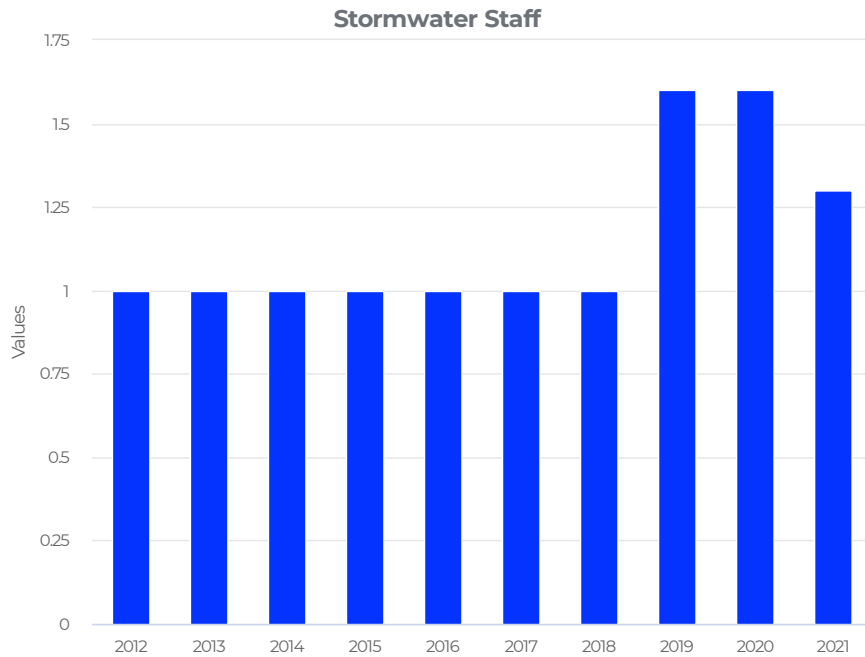
The Village of Bayside is projecting \$588.63K of revenue in FY2021, which represents a 8.2% increase over the prior year. Budgeted expenditures are projected to increase by 11.7% or \$63.49K to \$606.37K in FY2021.



### Goals

1. Conduct stormwater management study update.
2. Update WI DNR MS4 Permit
3. Manage 2021 capital projects.
4. Update five (5) year capital improvement program and plan.
5. Identify joint purchasing and collaboration efforts with other government agencies.

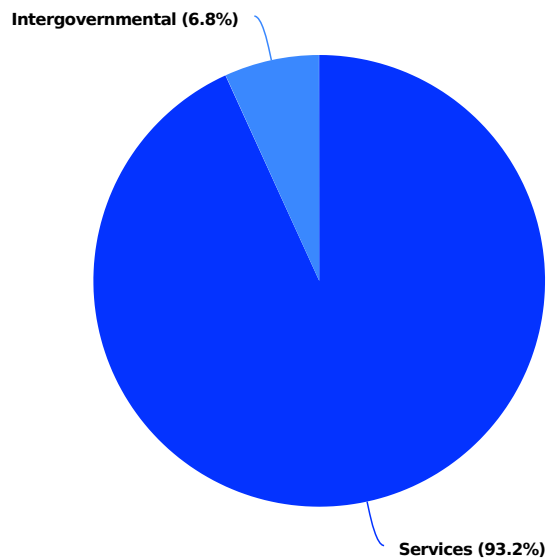
## Stormwater Staffing FTE Allocation



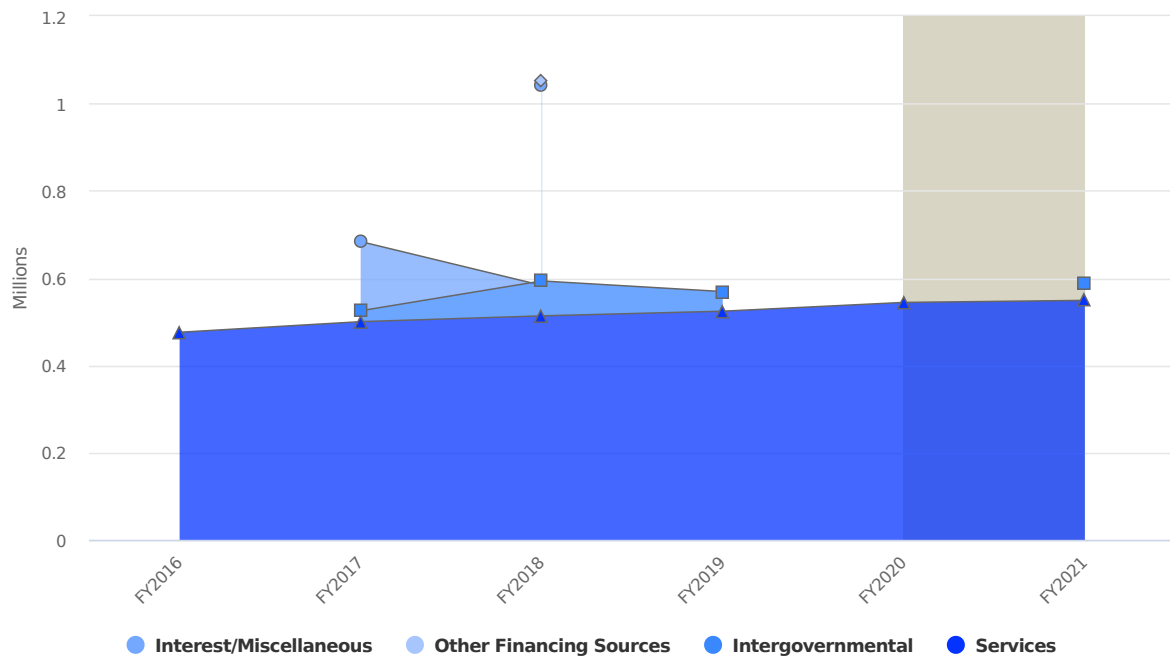
## Revenues by Source

The storm water management utility is funded primarily through a per equivalent residential unit (ERU) fee of \$244 in 2021, which is a \$.050/month increase from 2020. 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 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

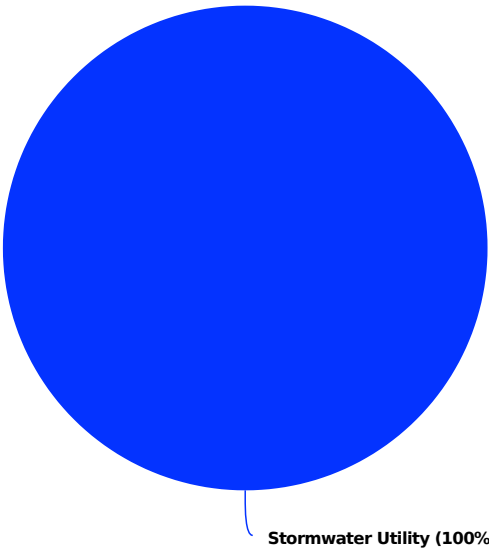


Grey background indicates budgeted figures.

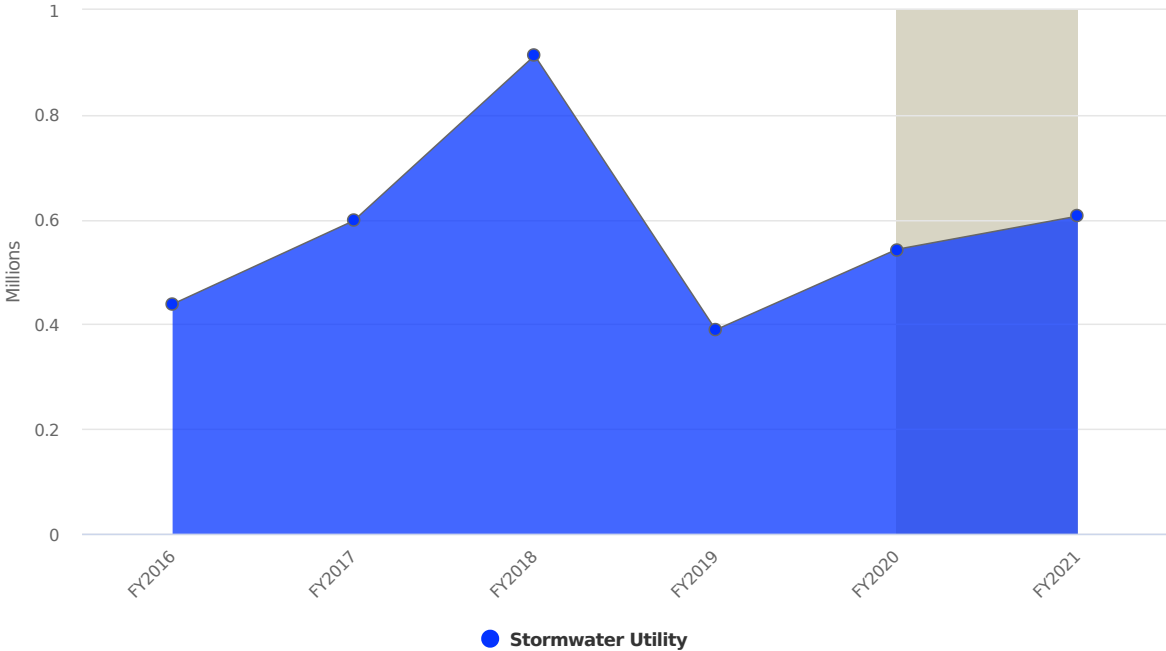
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Intergovernmental</b>				
Intergovernmental Grant	\$4,731.00	\$0.00	\$40,000.00	
<b>Total Intergovernmental:</b>	<b>\$4,731.00</b>	<b>\$0.00</b>	<b>\$40,000.00</b>	
<b>Services</b>				
Residential Stormwater	\$377,111.00	\$379,515.50	\$384,178.00	1.2%
Commercial Stormwater	\$142,974.26	\$154,449.48	\$154,449.00	0%
Right-Of-Way Culvert Replacement Program	\$25,600.00	\$10,000.00	\$10,000.00	0%
<b>Total Services:</b>	<b>\$545,685.26</b>	<b>\$543,964.98</b>	<b>\$548,627.00</b>	<b>0.9%</b>
<b>Total Revenue Source:</b>	<b>\$550,416.26</b>	<b>\$543,964.98</b>	<b>\$588,627.00</b>	<b>8.2%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



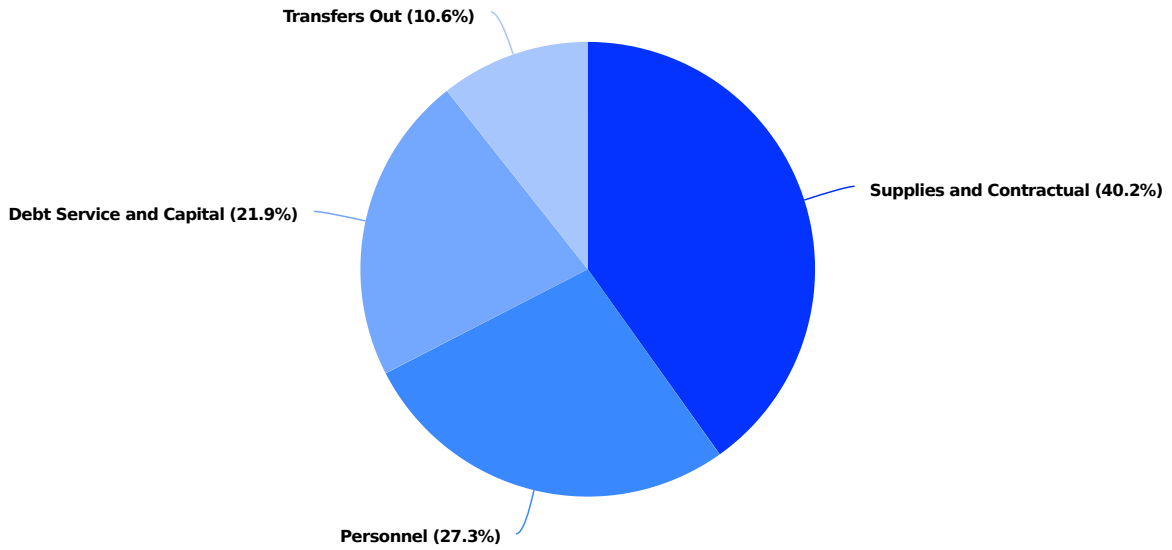
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Stormwater Utility	0.54	0.54	0.61	-12%

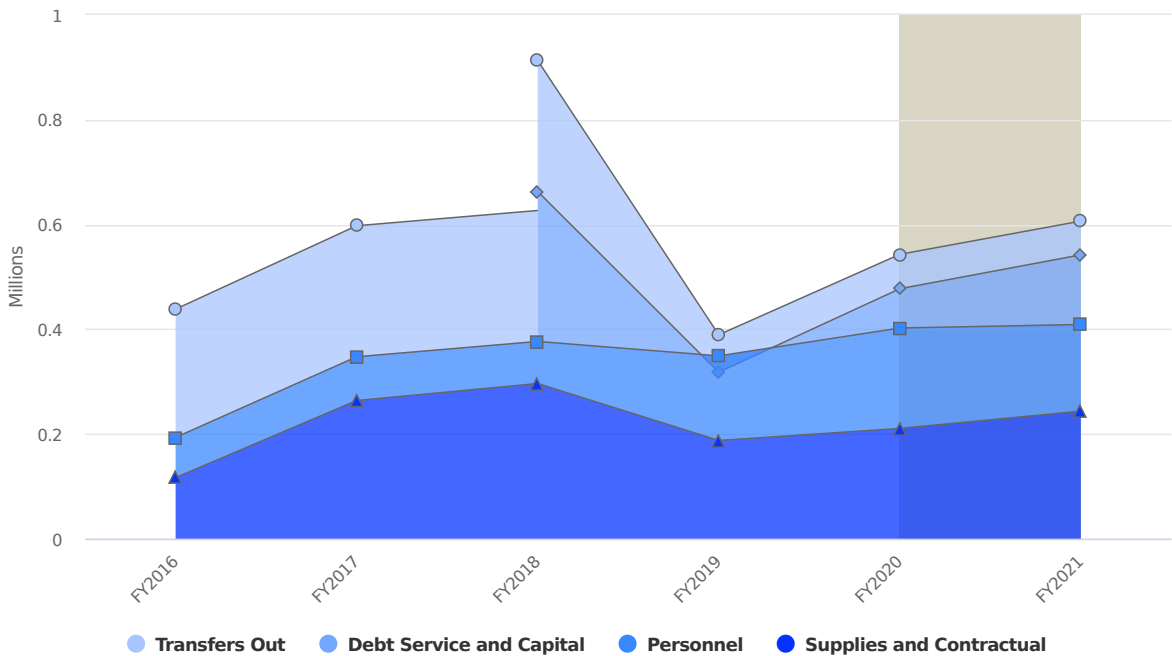
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Stormwater Utility</b>				
Wages - Ft	\$126,046.12	\$147,217.00	\$123,597.00	-16%
Overtime	\$1,941.00	\$900.00	\$900.00	0%
Wages - Pt	\$984.00	\$0.00	\$0.00	
Health Insurance Buyout	\$658.33	\$1,200.00	\$500.00	-58.3%
Dental Insurance Buyout	\$31.37	\$135.00	\$54.00	-60%
Wisconsin Retirement System	\$8,574.53	\$9,998.00	\$8,404.00	-15.9%
Social Security	\$9,919.05	\$11,433.00	\$9,566.00	-16.3%
Life Insurance	\$240.67	\$265.00	\$263.00	-0.8%
Health Insurance	\$22,891.07	\$20,131.00	\$21,741.00	8%
Dental Insurance	\$551.39	\$453.00	\$453.00	0%
Contractual Services	\$1,376.00	\$1,138.00	\$1,029.00	-9.6%
Legal Counsel-Contracted	\$413.00	\$413.00	\$0.00	-100%
Audit Services	\$1,497.00	\$1,624.00	\$1,654.00	1.8%
Engineering	\$66,000.00	\$66,000.00	\$62,164.00	-5.8%
Utilities	\$1,200.00	\$2,400.00	\$2,400.00	0%
Telecommunications	\$40.00	\$250.00	\$100.00	-60%
Benefit Administrative Fees	\$226.00	\$170.00	\$22.80	-86.6%
Materials & Supplies	\$2,500.00	\$2,087.00	\$2,500.00	19.8%
Lift Station Maintenance	\$2,000.00	\$2,000.00	\$2,000.00	0%
Training, Safety & Certifications	\$1,000.00	\$2,000.00	\$1,000.00	-50%
Culvert Materials	\$27,000.00	\$38,000.00	\$27,000.00	-28.9%
Landscaping Materials	\$25,000.00	\$35,920.69	\$37,000.00	3%
Excavation And Disposal	\$0.00	\$0.00	\$15,000.00	
Fuel Maintenance	\$2,500.00	\$2,500.00	\$2,500.00	0%
Construction Materials	\$2,211.76	\$27,760.00	\$0.00	-100%
Equipment Replacement	\$2,000.00	\$2,000.00	\$62,000.00	3,000%
Equipment Rental	\$175,000.00	\$17,500.00	\$20,000.00	14.3%
General Liability Insurance	\$2,922.00	\$3,451.53	\$2,643.84	-23.4%
Workers Compensation	\$1,524.00	\$1,916.00	\$1,609.95	-16%
Commercial Crime Policy	\$10.00	\$144.00	\$11.28	-92.2%
Property Insurance	\$2,829.00	\$3,193.84	\$2,829.00	-11.4%
Capital Projects	\$75,000.00	\$75,000.00	\$133,000.00	77.3%
Administrative/Transfer To	\$65,685.00	\$65,685.32	\$64,430.07	-1.9%
<b>Total Stormwater Utility:</b>	<b>\$629,771.30</b>	<b>\$542,885.38</b>	<b>\$606,371.94</b>	<b>11.7%</b>
<b>Total Expenditures:</b>	<b>\$629,771.30</b>	<b>\$542,885.38</b>	<b>\$606,371.94</b>	<b>11.7%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

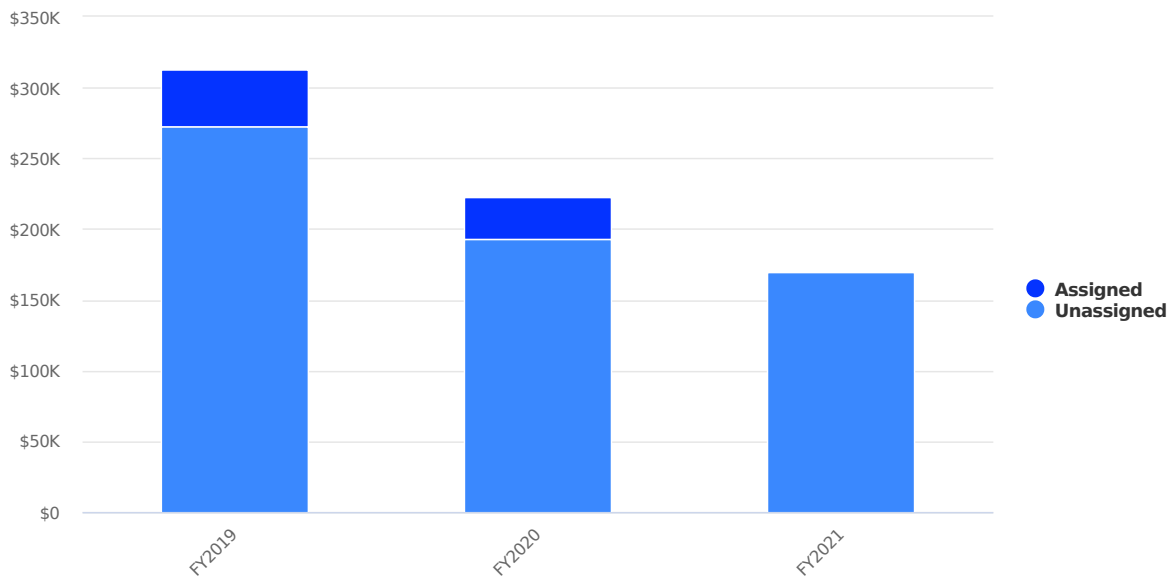
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
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Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Personnel	\$171,837.54	\$191,732.00	\$165,478.00	-13.7%
Supplies and Contractual	\$317,248.76	\$210,468.06	\$243,463.87	15.7%
Debt Service and Capital	\$75,000.00	\$75,000.00	\$133,000.00	77.3%
Transfers Out	\$65,685.00	\$65,685.32	\$64,430.07	-1.9%
<b>Total Expense Objects:</b>	<b>\$629,771.30</b>	<b>\$542,885.38</b>	<b>\$606,371.94</b>	<b>11.7%</b>

## Fund Balance

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

Fund Balance Projections



	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$192,951	\$170,207	-11.8%
Assigned	\$30,000	\$0	-100%
<b>Total Fund Balance:</b>	<b>\$222,951</b>	<b>\$170,207</b>	<b>-23.7%</b>

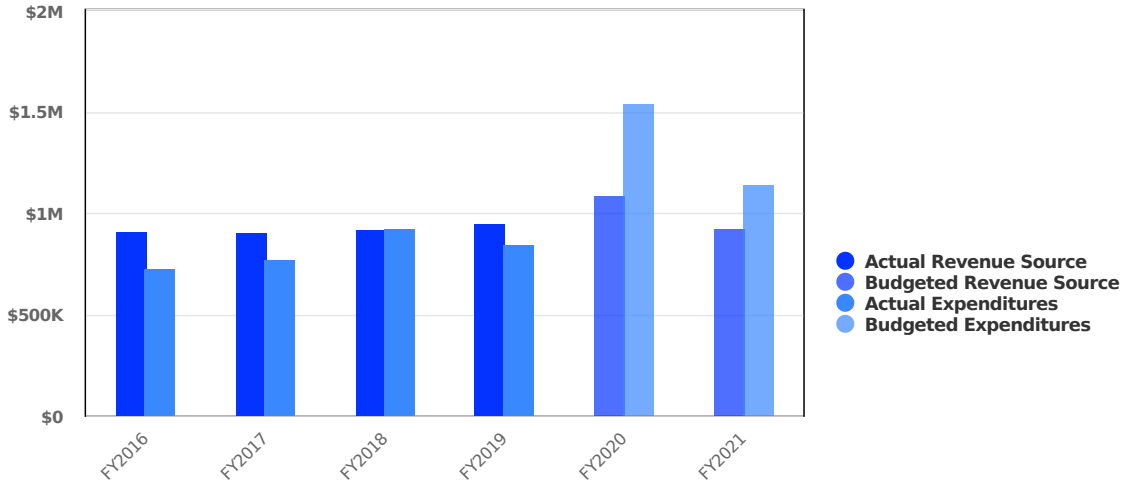


# Sanitary Sewer Enterprise Fund

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

## Summary

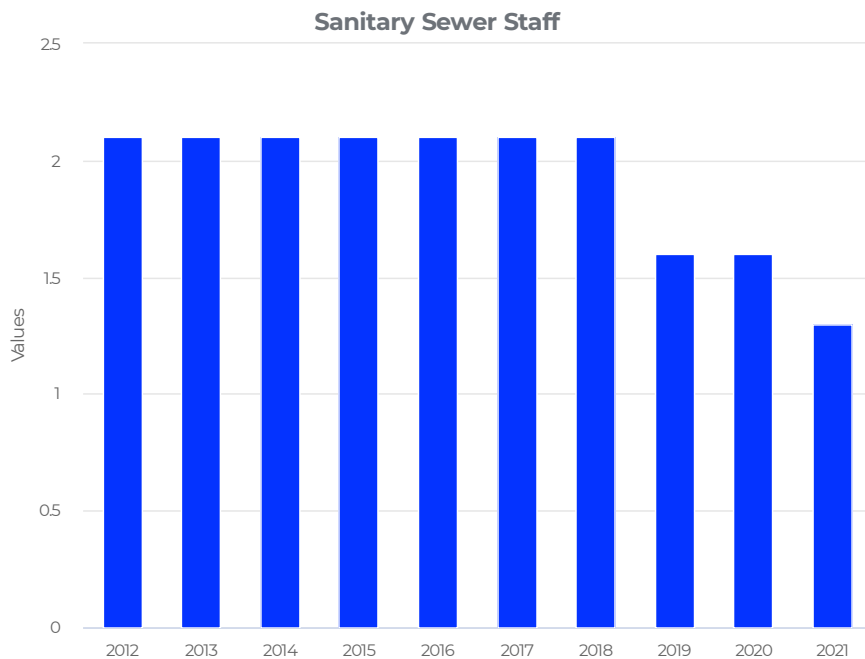
The Village of Bayside is projecting \$929.32K of revenue in FY2021, which represents a 14.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 25.8% or \$396.9K to \$1.14M in FY2021.



## Goals

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

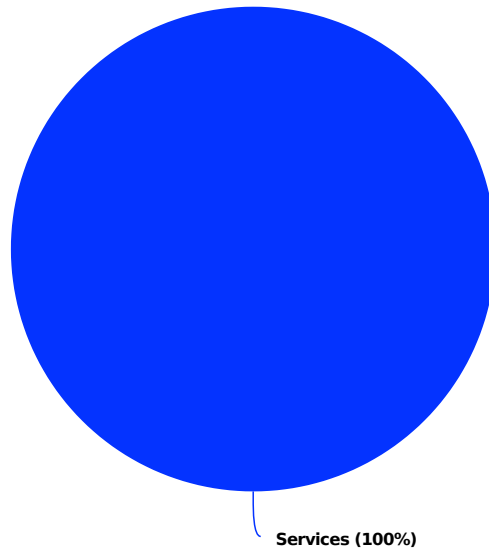
## Sanitary Sewer FTE Staffing



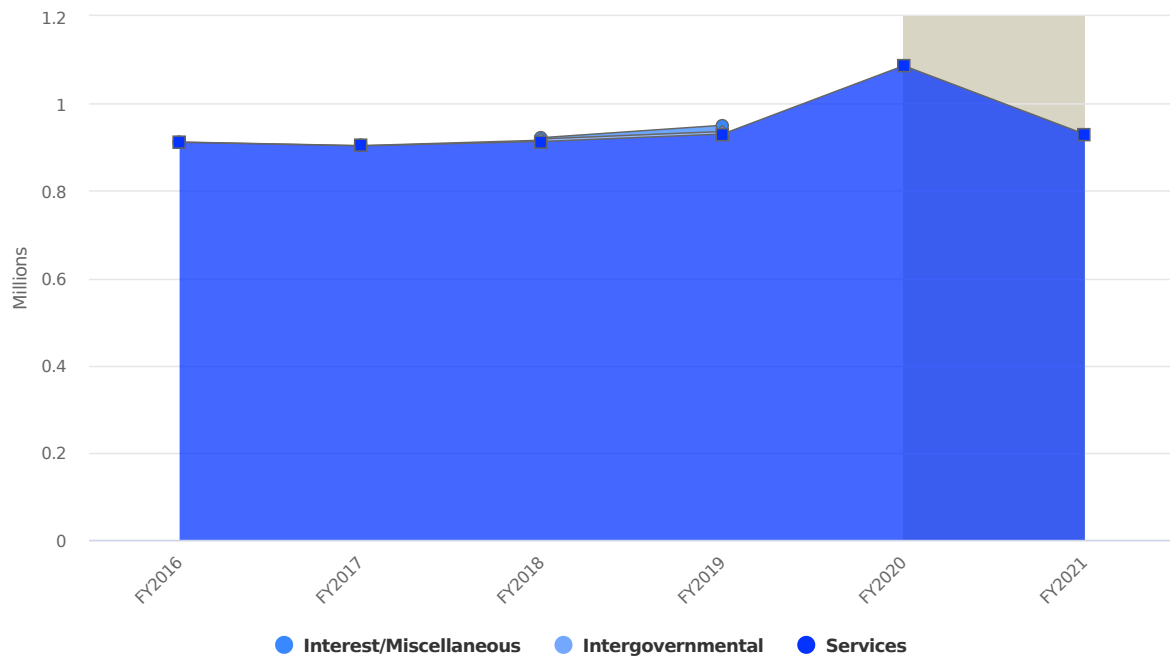
## Revenues by Source

The sanitary sewer utility is funded primarily through user fees. Each non-metered sanitary sewer connection pays an annual charge of \$496 in 2021, a \$0.50/month increase from 2020. Commercial metered users pay a volumetric usage charge of \$4.18/1,000 gallons, and are billed quarterly. The Village does receive grant funding for sanitary sewer projects from time to time.

### Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

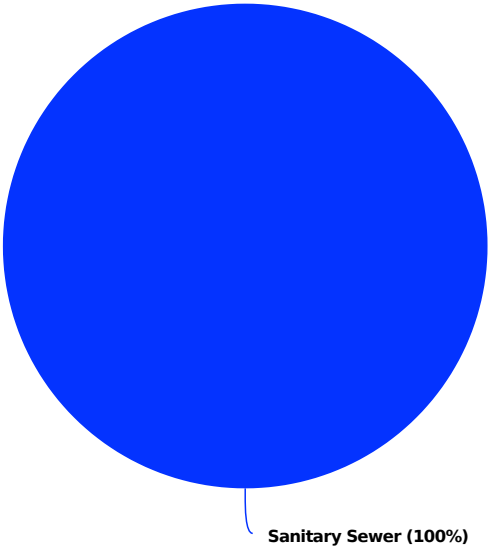


Grey background indicates budgeted figures.

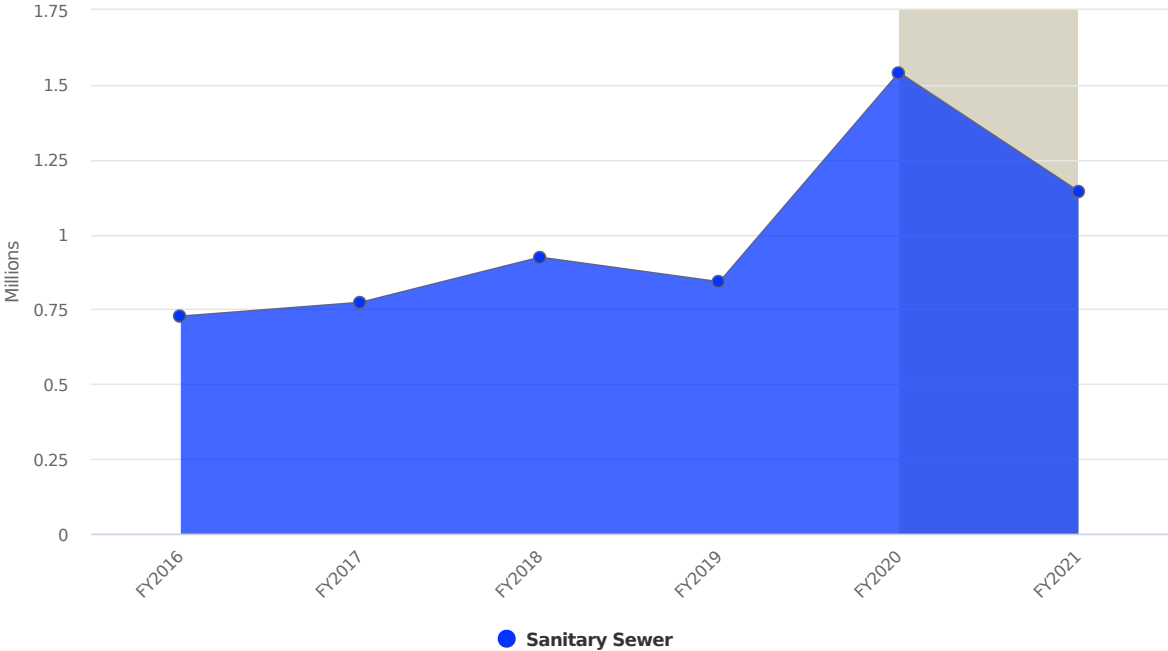
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Services</b>				
Intergovernmental Grant-Ppii	\$0.00	\$150,000.00	\$0.00	-100%
Residential Sewer-Eru	\$782,530.00	\$777,138.00	\$795,088.00	2.3%
Commercial Sewer-User Fee	\$98,552.83	\$125,000.00	\$100,000.00	-20%
Police Lease Revenue	\$34,230.00	\$34,230.00	\$34,230.00	0%
<b>Total Services:</b>	<b>\$915,312.83</b>	<b>\$1,086,368.00</b>	<b>\$929,318.00</b>	<b>-14.5%</b>
<b>Interest/Miscellaneous</b>				
Interest	\$357.90	\$0.00	\$0.00	
<b>Total Interest/Miscellaneous:</b>	<b>\$357.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>	<b>\$915,670.73</b>	<b>\$1,086,368.00</b>	<b>\$929,318.00</b>	<b>-14.5%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



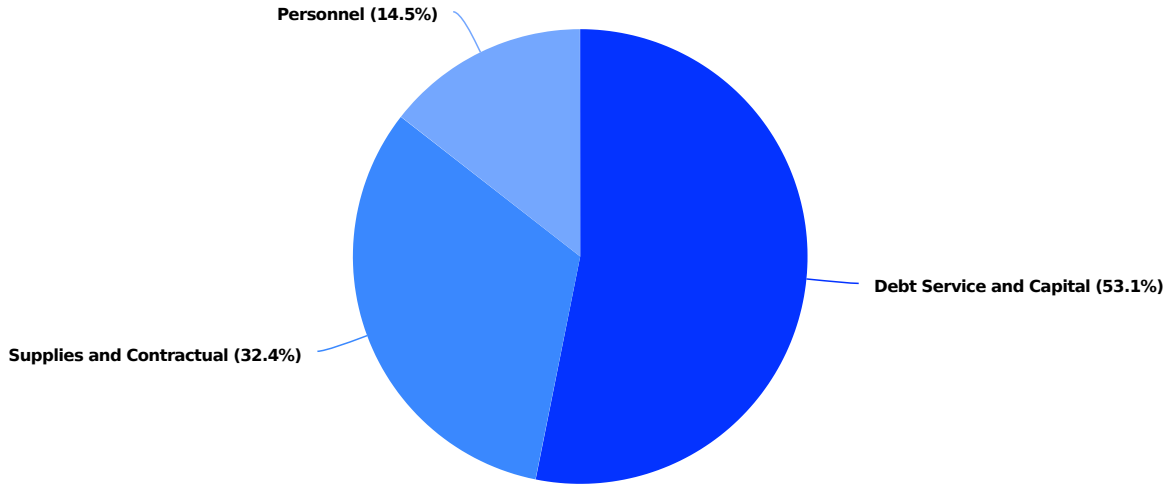
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Sanitary Sewer	1.55	1.55	1.15	25%

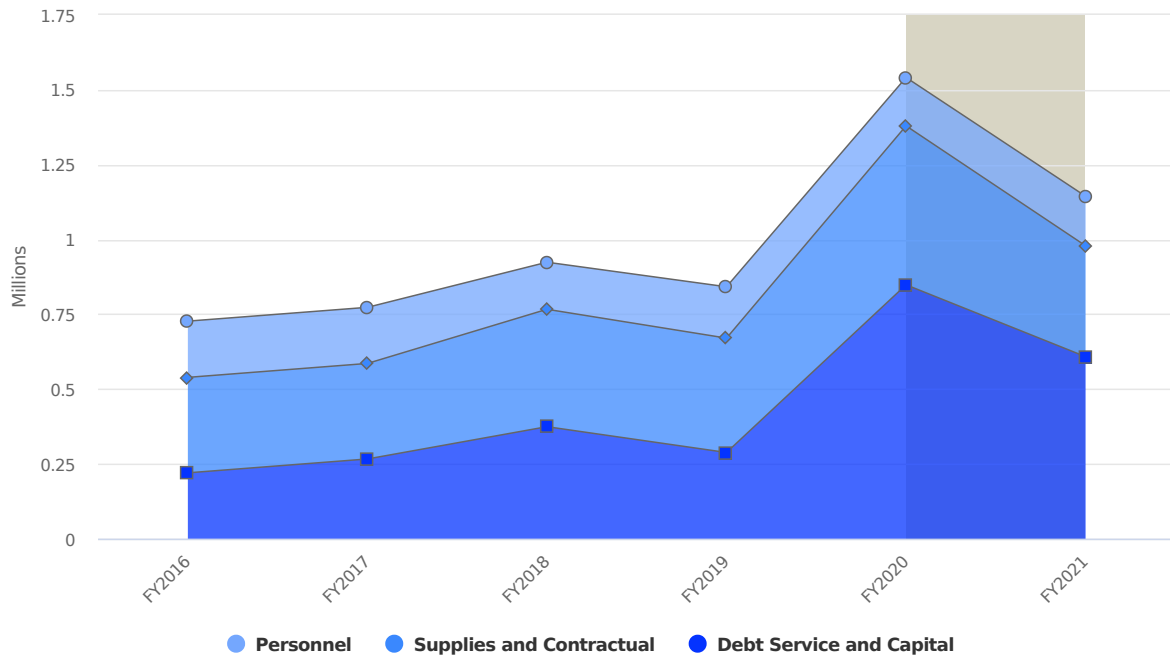
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Sanitary Sewer</b>				
Wages - Ft	\$117,056.00	\$117,056.00	\$123,597.00	5.6%
Overtime	\$900.00	\$900.00	\$900.00	0%
Health Insurance Buyout	\$695.83	\$1,200.00	\$500.00	-58.3%
Dental Insurance Buyout	\$34.03	\$135.00	\$54.00	-60%
Wisconsin Retirement System	\$9,900.00	\$9,979.00	\$8,404.00	-15.8%
Social Security	\$9,079.47	\$11,513.00	\$9,566.00	-16.9%
Life Insurance	\$168.30	\$265.00	\$263.00	-0.8%
Health Insurance	\$7,097.01	\$20,131.00	\$21,741.00	8%
Dental Insurance	\$207.15	\$453.00	\$453.00	0%
Contractual Services	\$274,122.00	\$274,122.00	\$274,993.00	0.3%
Private Prop li	\$0.00	\$150,000.00	\$0.00	-100%
Audit Services	\$3,525.00	\$3,525.00	\$3,525.00	0%
Engineering	\$43,091.00	\$43,091.00	\$34,678.00	-19.5%
Utilities	\$5,100.00	\$7,000.00	\$6,000.00	-14.3%
Telecommunications	\$40.00	\$360.00	\$100.00	-72.2%
Benefit Administrative Fees	\$170.00	\$170.00	\$22.80	-86.6%
Materials & Supplies	\$1,600.00	\$2,000.00	\$2,000.00	0%
Fleet Maintenance	\$1,016.00	\$1,000.00	\$1,500.00	50%
Lift Station Maintenance	\$9,000.00	\$11,550.00	\$10,550.00	-8.7%
Tools	\$3,500.00	\$3,500.00	\$1,500.00	-57.1%
Diggers Hotline	\$2,000.00	\$2,130.00	\$2,000.00	-6.1%
Postage	\$400.00	\$400.00	\$400.00	0%
Training, Safety & Certifications	\$1,000.00	\$2,425.00	\$2,400.00	-1%
Fuel Maintenance	\$2,200.00	\$3,200.00	\$3,200.00	0%
Equipment Replacement	\$1,000.00	\$1,000.00	\$1,000.00	0%
Equipment Rental	\$17,500.00	\$17,500.00	\$20,000.00	14.3%
General Liability Insurance	\$2,366.00	\$2,800.00	\$2,144.45	-23.4%
Workers Compensation	\$1,954.00	\$1,954.32	\$1,641.88	-16%
Commercial Crime Policy	\$10.00	\$146.88	\$11.28	-92.3%
Property Insurance	\$2,914.00	\$3,289.82	\$2,914.00	-11.4%
Capital Projects	\$540,000.00	\$540,389.00	\$295,000.00	-45.4%
Depreciation	\$3,138.00	\$3,138.00	\$3,138.00	0%
Principal Redemption - Cwf Loan	\$78,939.00	\$78,938.95	\$80,805.86	2.4%
Principal Redemption On Bond	\$163,750.00	\$163,750.00	\$173,750.00	6.1%
Interest On Bond	\$53,183.00	\$53,182.74	\$48,426.49	-8.9%
Interest Clean Water Fund	\$8,853.00	\$8,853.17	\$6,964.19	-21.3%
<b>Total Sanitary Sewer:</b>	<b>\$1,365,508.79</b>	<b>\$1,541,047.88</b>	<b>\$1,144,142.95</b>	<b>-25.8%</b>
<b>Total Expenditures:</b>	<b>\$1,365,508.79</b>	<b>\$1,541,047.88</b>	<b>\$1,144,142.95</b>	<b>-25.8%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

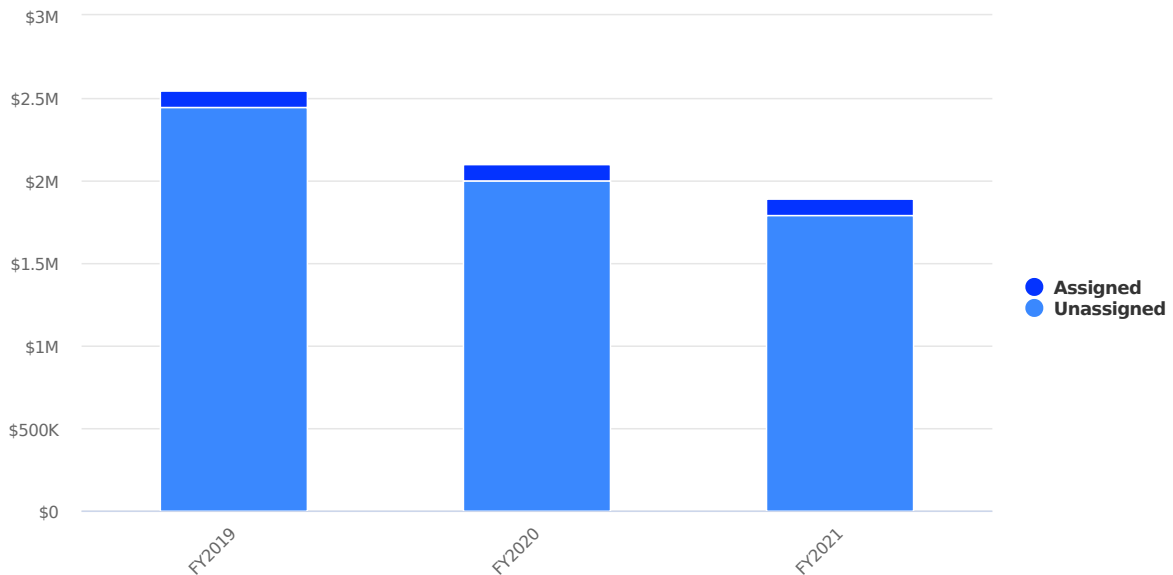
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Personnel	\$145,137.79	\$161,632.00	\$165,478.00	2.4%
Supplies and Contractual	\$372,508.00	\$531,164.02	\$370,580.41	-30.2%
Debt Service and Capital	\$847,863.00	\$848,251.86	\$608,084.54	-28.3%
<b>Total Expense Objects:</b>	<b>\$1,365,508.79</b>	<b>\$1,541,047.88</b>	<b>\$1,144,142.95</b>	<b>-25.8%</b>

## Fund Balance

The fund balance range for the Sanitary Sewer Reserve Fund shall not be less than 60% and not more than 100% of the annual residential and commercial billings of the operation.

The fund balance range for the Sewer Equipment Fund shall be not less than the cost associated with the annual depreciation schedule for sanitary sewer equipment and meet the requirements of the Clean Water Fund Loan program.

### Fund Balance Projections



	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$1,999,446	\$1,789,621	-10.5%
Assigned	\$98,385	\$98,385	0%
<b>Total Fund Balance:</b>	<b>\$2,097,831</b>	<b>\$1,888,006</b>	<b>-10%</b>

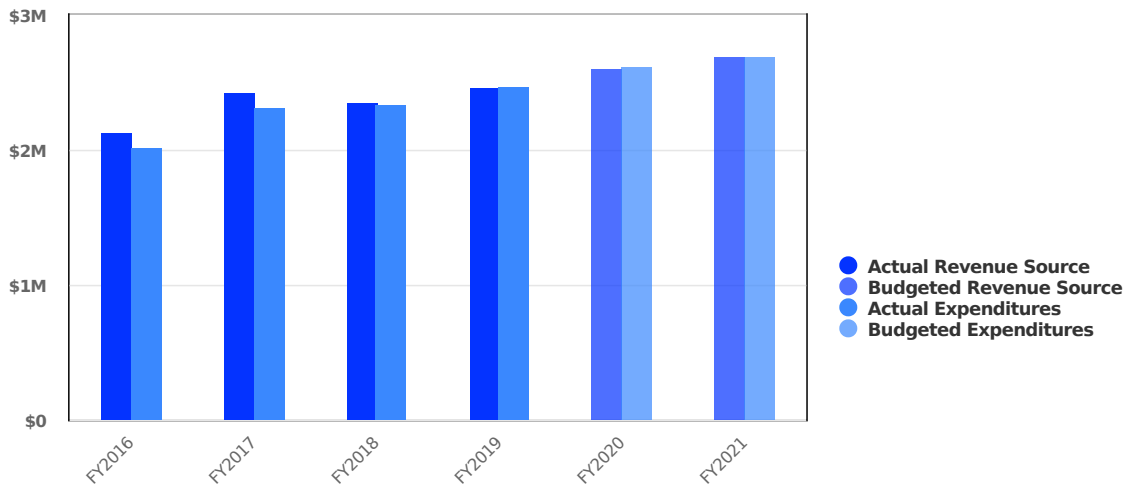
## Public Safety Communication Fund

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

Public Safety Dispatching and Record Management System function for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 26 houses all operating and maintenance monies, while fund 46 serves as the capital fund for building, technology and infrastructure.

### Summary

The Village of Bayside is projecting \$2.7M of revenue in FY2021, which represents a 3.4% increase over the prior year. Budgeted expenditures are projected to increase by 3% or \$78.58K to \$2.7M in FY2021.



### Goals

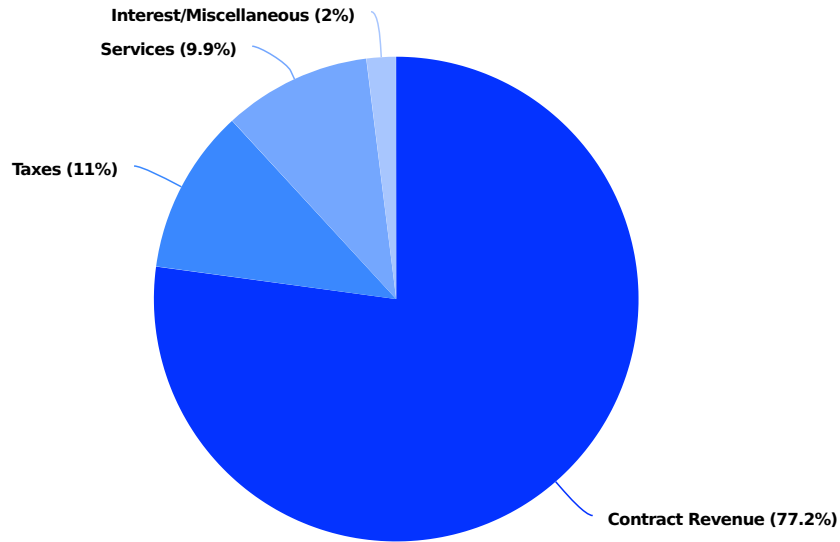
1. Implement Next Generation 911 technology.
2. Seek levy limit exemption for joint Public Safety Communication Center.
3. Audit existing Information Technology system processes.
4. Update and implement leadership succession plan.
5. Maintain organizational recognitions for excellence in performance management.



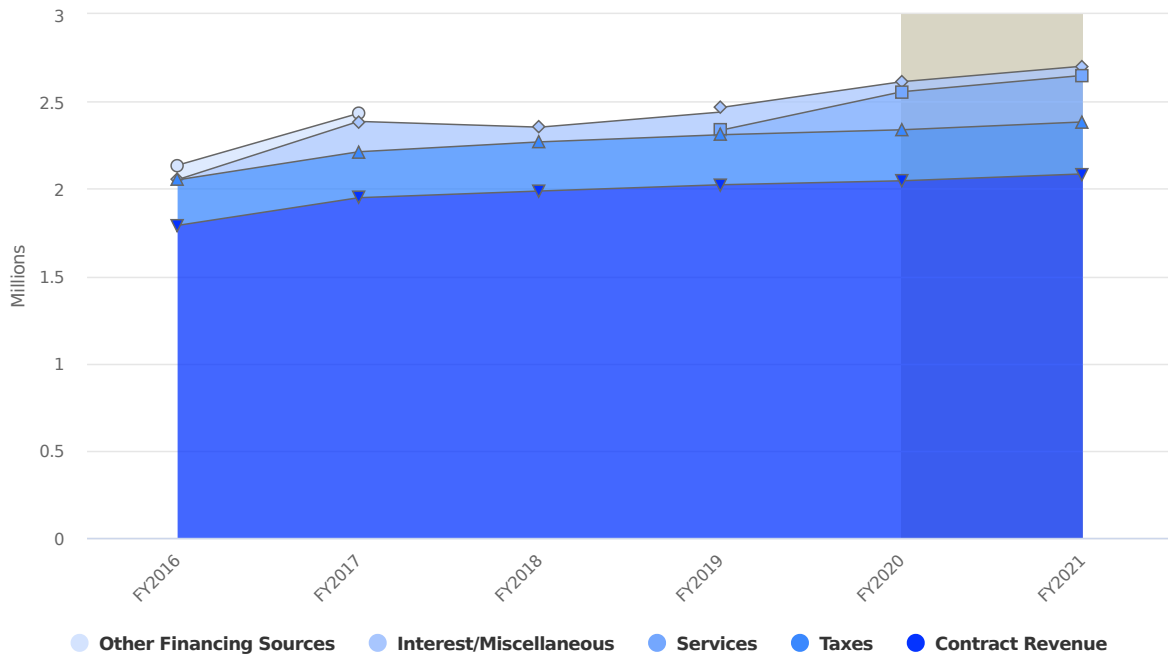
## Revenues by Source

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

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source

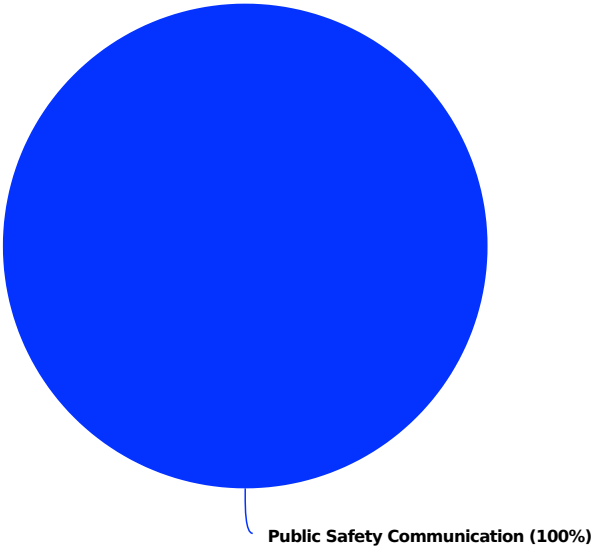


Grey background indicates budgeted figures.

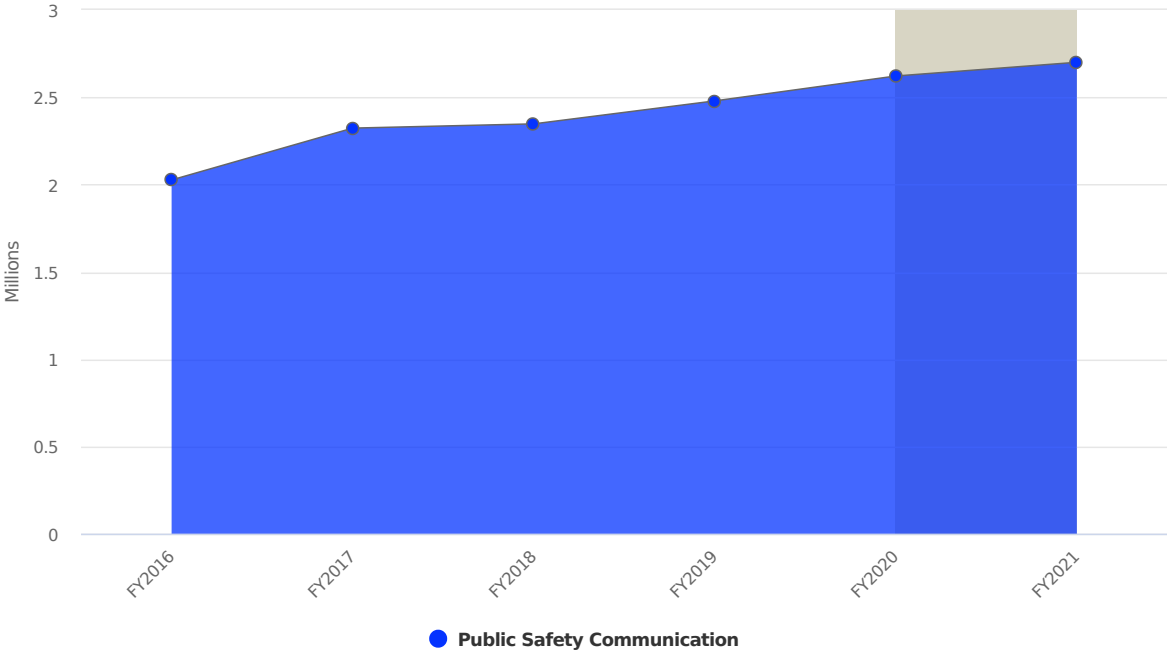
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Tax	\$292,175.00	\$292,175.46	\$297,783.38	1.9%
<b>Total Taxes:</b>	<b>\$292,175.00</b>	<b>\$292,175.46</b>	<b>\$297,783.38</b>	<b>1.9%</b>
<b>Services</b>				
Intergovernment Revenue	\$217,852.00	\$217,852.26	\$266,538.16	22.3%
<b>Total Services:</b>	<b>\$217,852.00</b>	<b>\$217,852.26</b>	<b>\$266,538.16</b>	<b>22.3%</b>
<b>Interest/Miscellaneous</b>				
Consolidated Service Revenue	\$57,595.00	\$57,595.07	\$53,025.10	-7.9%
<b>Total Interest/Miscellaneous:</b>	<b>\$57,595.00</b>	<b>\$57,595.07</b>	<b>\$53,025.10</b>	<b>-7.9%</b>
<b>Contract Revenue</b>				
Contract Revenue	\$2,045,228.00	\$2,045,228.20	\$2,084,483.67	1.9%
<b>Total Contract Revenue:</b>	<b>\$2,045,228.00</b>	<b>\$2,045,228.20</b>	<b>\$2,084,483.67</b>	<b>1.9%</b>
<b>Total Revenue Source:</b>	<b>\$2,612,850.00</b>	<b>\$2,612,850.98</b>	<b>\$2,701,830.31</b>	<b>3.4%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



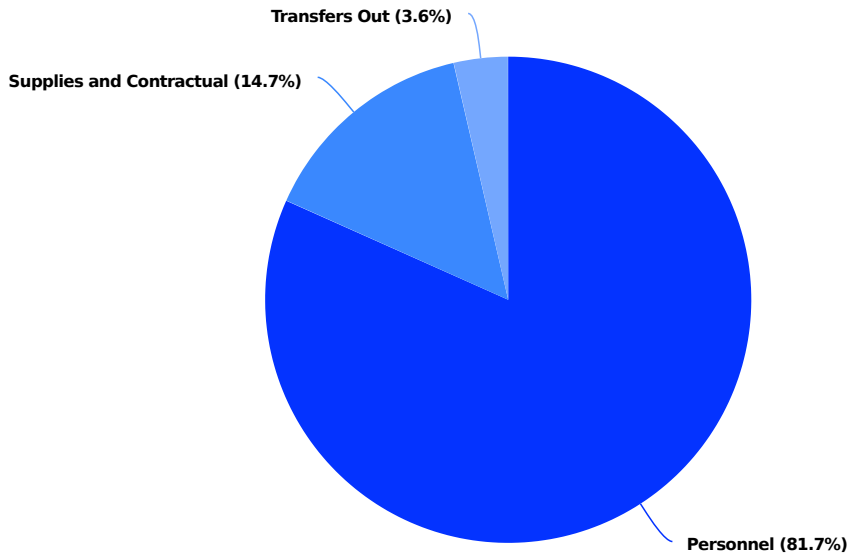
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Public Safety Communication	2.65	2.65	2.75	-3.3%

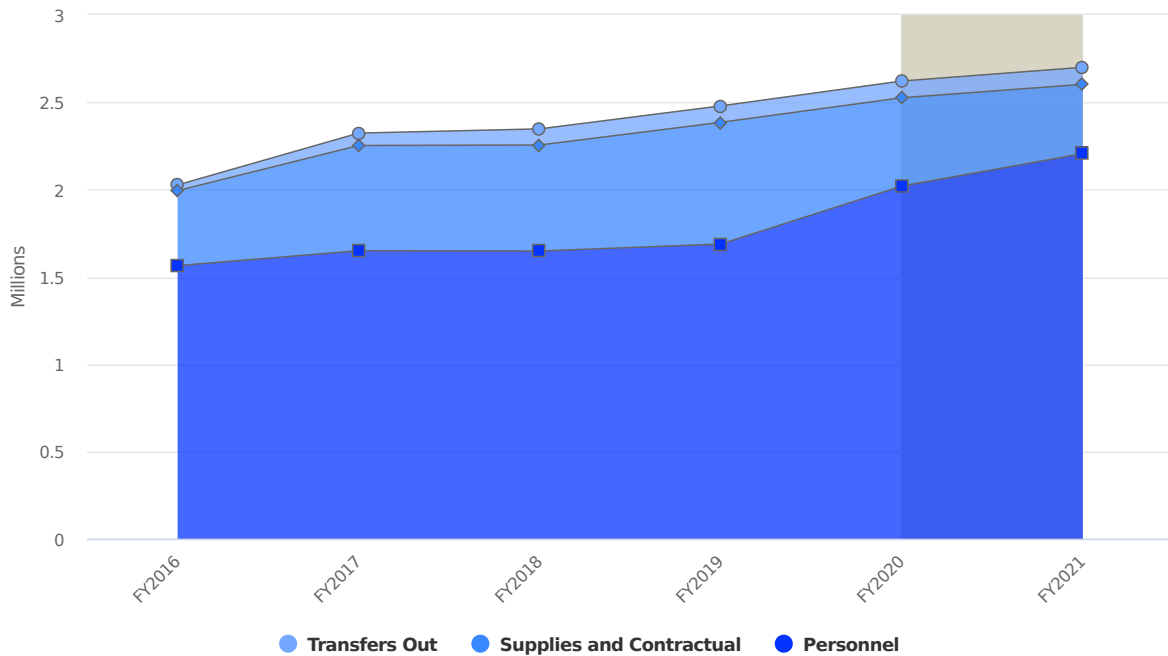
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Public Safety Communication</b>				
Wages - Ft	\$1,308,133.30	\$1,409,362.00	\$1,502,249.00	6.6%
Overtime	\$50,000.00	\$46,000.00	\$35,000.00	-23.9%
Holiday Pay	\$28,894.00	\$28,894.00	\$30,902.00	6.9%
Health Insurance Buyout	\$9,283.53	\$8,500.00	\$7,500.00	-11.8%
Dental Insurance Buyout	\$396.46	\$1,314.00	\$997.00	-24.1%
Wisconsin Retirement System	\$93,624.34	\$99,228.00	\$105,850.00	6.7%
Social Security	\$106,848.11	\$114,168.00	\$120,551.00	5.6%
Life Insurance	\$2,075.29	\$1,903.00	\$2,550.00	34%
Health Insurance	\$223,479.62	\$303,738.00	\$392,087.00	29.1%
Dental Insurance	\$4,981.28	\$5,527.00	\$7,157.00	29.5%
Recruitment	\$1,000.00	\$1,000.00	\$1,000.00	0%
Facility Maintenance & Supplies	\$35,000.00	\$20,480.00	\$14,298.00	-30.2%
Cleaning & Janitorial Services	\$11,288.83	\$4,455.00	\$11,183.00	151%
Contractual Services	\$9,033.00	\$9,033.00	\$2,852.83	-68.4%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	\$1,000.00	0%
Audit Services	\$1,624.00	\$1,624.00	\$0.00	-100%
Utilities	\$24,240.00	\$24,240.00	\$24,240.00	0%
Telecommunications	\$140,000.00	\$139,758.00	\$119,062.00	-14.8%
Computer Support Services	\$8,500.00	\$2,020.00	\$3,500.00	73.3%
Benefit Administrative Fees	\$1,700.00	\$1,700.00	\$478.80	-71.8%
Materials And Supplies	\$6,078.00	\$4,800.00	\$5,000.00	4.2%
Licensing & Maintenance	\$167,717.00	\$167,717.00	\$180,868.00	7.8%
Office Supplies	\$1,800.00	\$1,800.00	\$1,800.00	0%
Postage	\$500.00	\$500.00	\$500.00	0%
Dues & Subscriptions	\$3,000.00	\$3,000.00	\$3,000.00	0%
Training, Safety & Certifications	\$6,000.00	\$6,000.00	\$3,000.00	-50%
Clothing/Employee Expenses	\$437.00	\$0.00	\$0.00	
Equipment Replacement	\$25,127.00	\$25,127.00	\$0.00	-100%
Maintenance Contracts	\$150,011.00	\$77,302.00	\$0.00	-100%
Employee Recognition	\$100.00	\$300.00	\$0.00	-100%
Contingency	\$0.00	\$0.00	\$14,111.93	
General Liability Insurance	\$6,323.00	\$7,503.55	\$5,743.01	-23.5%
Workers Compensation	\$2,257.00	\$2,838.08	\$2,384.68	-16%
Commercial Crime Policy	\$84.00	\$1,080.47	\$93.06	-91.4%
Property Insurance	\$3,730.00	\$3,729.63	\$3,730.00	0%
Administrative/Transfer To	\$95,953.00	\$95,952.75	\$97,488.25	1.6%
<b>Total Public Safety Communication:</b>	<b>\$2,530,218.76</b>	<b>\$2,621,594.48</b>	<b>\$2,700,176.56</b>	<b>3%</b>
<b>Total Expenditures:</b>	<b>\$2,530,218.76</b>	<b>\$2,621,594.48</b>	<b>\$2,700,176.56</b>	<b>3%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

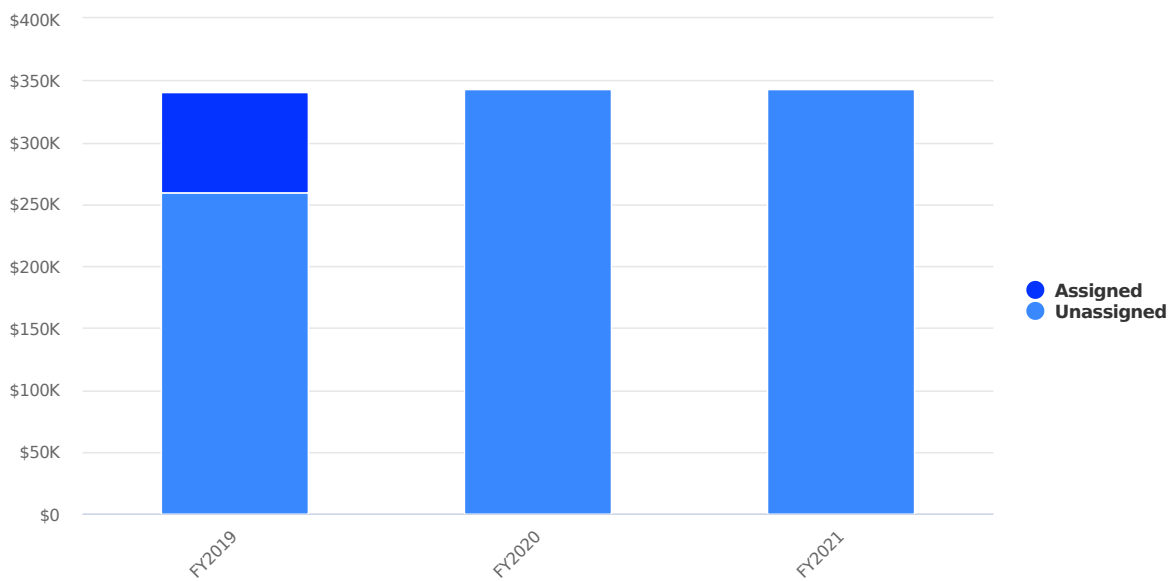
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Personnel	\$1,828,715.93	\$2,019,634.00	\$2,205,843.00	9.2%
Supplies and Contractual	\$605,549.83	\$506,007.73	\$396,845.31	-21.6%
Transfers Out	\$95,953.00	\$95,952.75	\$97,488.25	1.6%
<b>Total Expense Objects:</b>	<b>\$2,530,218.76</b>	<b>\$2,621,594.48</b>	<b>\$2,700,176.56</b>	<b>3%</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.

### Fund Balance Projections



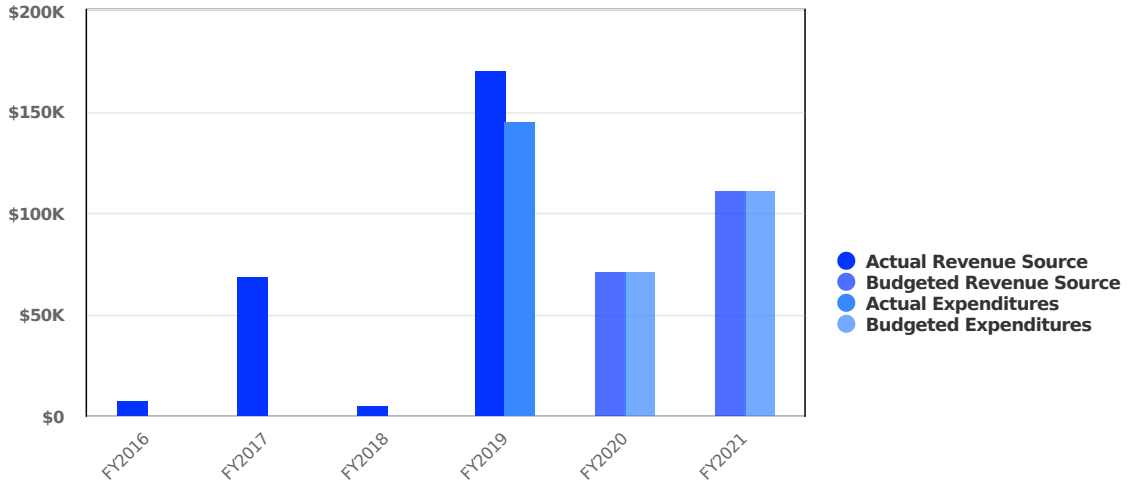
	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Assigned	\$0	\$0	0%
Unassigned	\$342,462	\$342,462	0%
<b>Total Fund Balance:</b>	<b>\$342,462</b>	<b>\$342,462</b>	<b>0%</b>

# 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 \$111.44K of revenue in FY2021, which represents a 55.9% increase over the prior year. Budgeted expenditures are projected to increase by 55.9% or \$39.97K to \$111.44K in FY2021.

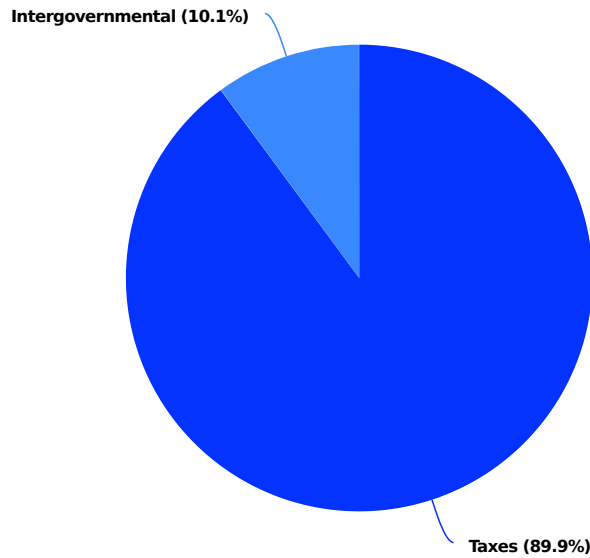


## Goals

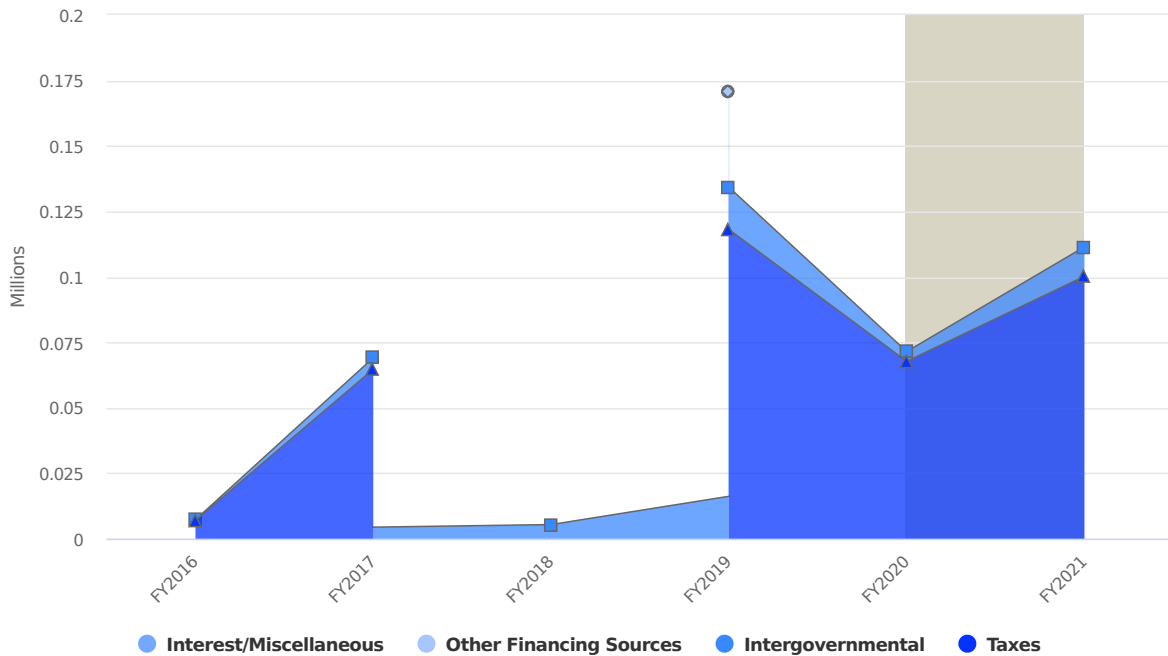
1. Replace one (1) police department squad vehicle.
2. Continued repayment of 2018 Sanitary Sewer lease for police vehicles and equipment.
3. Replace proportionate share of various equipment within Fire Department.

# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



Grey background indicates budgeted figures.

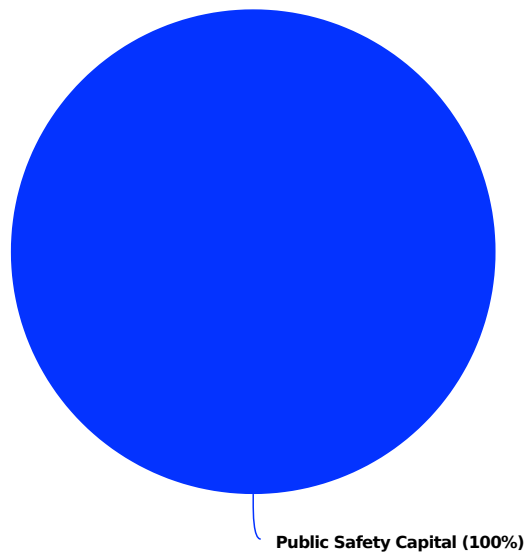
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)



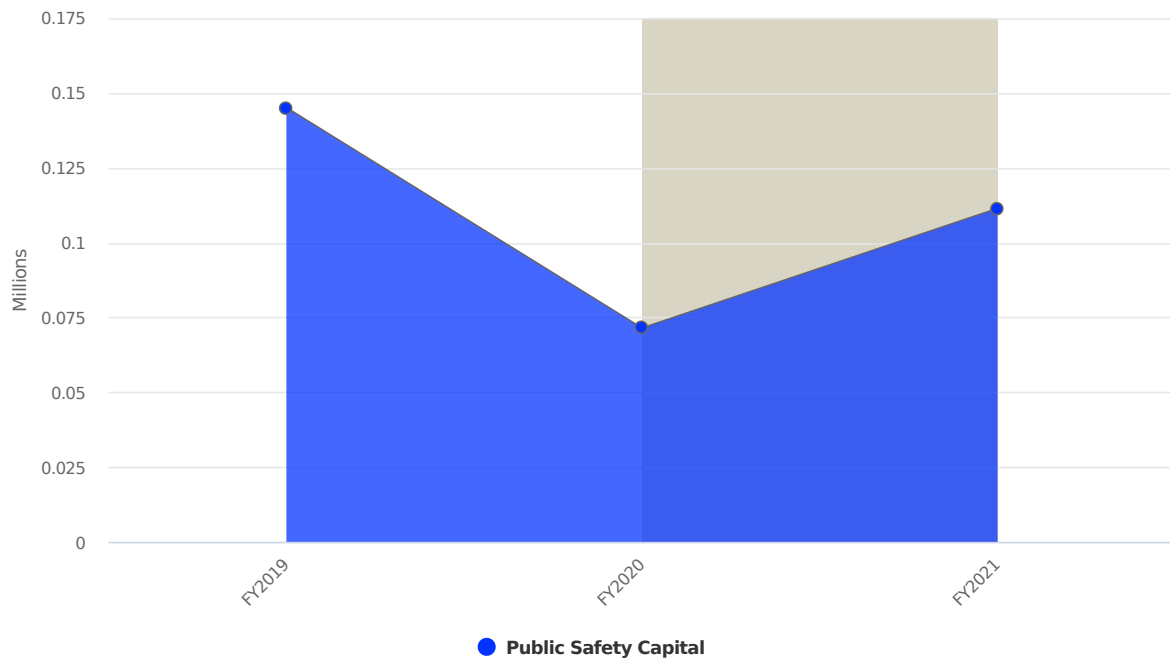
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Police Property Taxes	\$39,006.00	\$39,006.00	\$71,480.00	83.3%
Fire & Rescue Property Tax	\$28,711.00	\$28,711.00	\$28,711.00	0%
<b>Total Taxes:</b>	<b>\$67,717.00</b>	<b>\$67,717.00</b>	<b>\$100,191.00</b>	<b>48%</b>
<b>Intergovernmental</b>				
Grants	\$9,000.00	\$0.00	\$750.00	
Police Revenue Equipment	\$1,000.00	\$3,750.00	\$10,500.00	180%
<b>Total Intergovernmental:</b>	<b>\$10,000.00</b>	<b>\$3,750.00</b>	<b>\$11,250.00</b>	<b>200%</b>
<b>Total Revenue Source:</b>	<b>\$77,717.00</b>	<b>\$71,467.00</b>	<b>\$111,441.00</b>	<b>55.9%</b>

## Expenditures by Function

Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

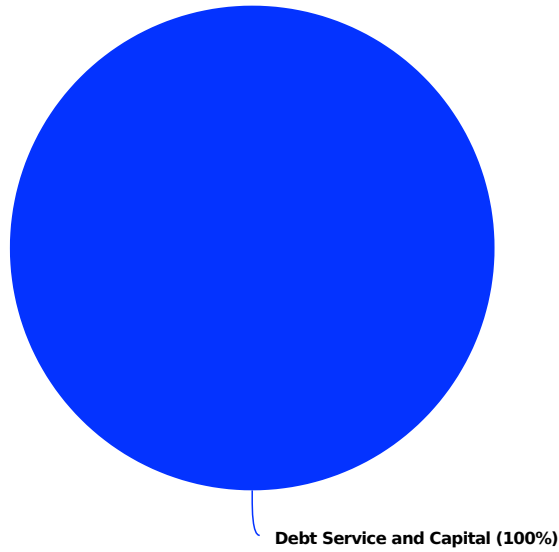


Grey background indicates budgeted figures.

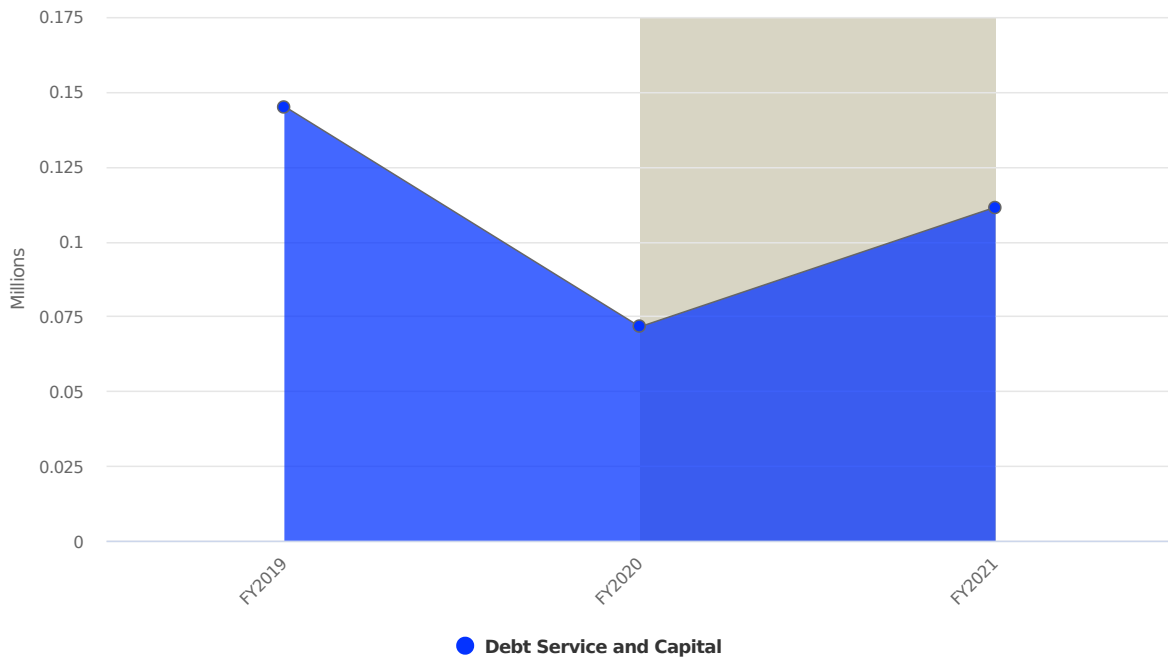
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Public Safety Capital</b>				
Capital Projects	\$28,711.00	\$28,711.00	\$75,711.00	163.7%
Capital Lease	\$34,230.00	\$34,230.00	\$34,230.00	0%
Capital Equipment	\$6,990.00	\$8,526.00	\$1,500.00	-82.4%
<b>Total Public Safety Capital:</b>	<b>\$69,931.00</b>	<b>\$71,467.00</b>	<b>\$111,441.00</b>	<b>55.9%</b>
<b>Total Expenditures:</b>	<b>\$69,931.00</b>	<b>\$71,467.00</b>	<b>\$111,441.00</b>	<b>55.9%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

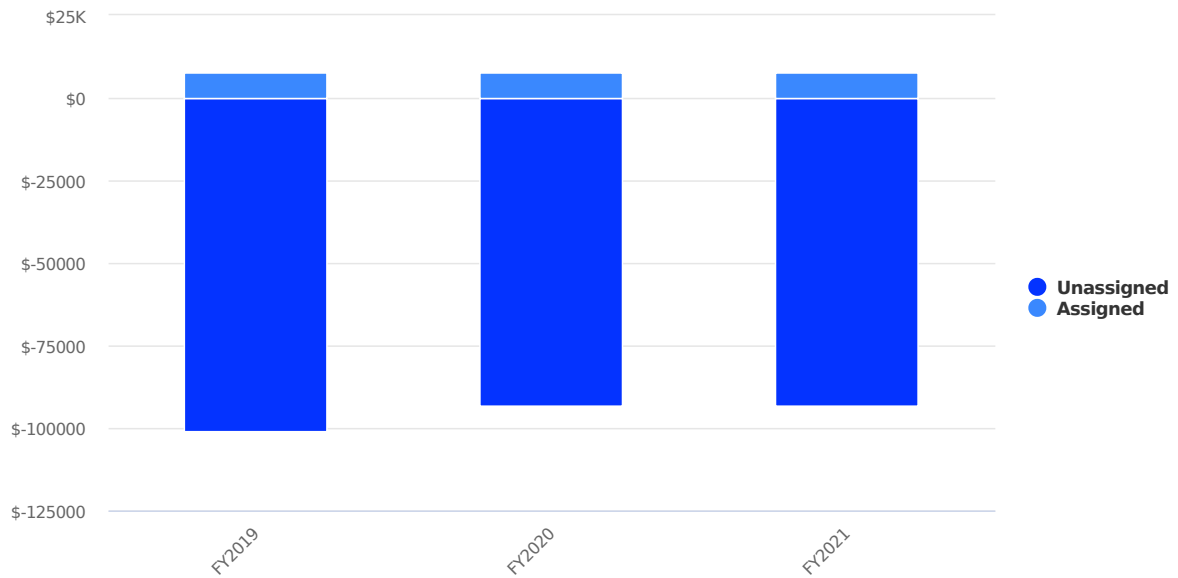
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
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Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Debt Service and Capital	\$69,931.00	\$71,467.00	\$111,441.00	55.9%
<b>Total Expense Objects:</b>	<b>\$69,931.00</b>	<b>\$71,467.00</b>	<b>\$111,441.00</b>	<b>55.9%</b>

## Fund Balance

The fund balance is currently negative as the Police Department utilized a lease in financing from the Sanitary Sewer Utility in 2018 to replace vehicles and and technological upgrades. A prepayment scheduled is provided within the Capital Improvement Program and is repaid annually.

Fund Balance Projections



	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$-93,024	\$-93,024	0%
Assigned	\$7,732	\$7,732	0%
<b>Total Fund Balance:</b>	<b>\$-85,292</b>	<b>\$-85,292</b>	<b>0%</b>

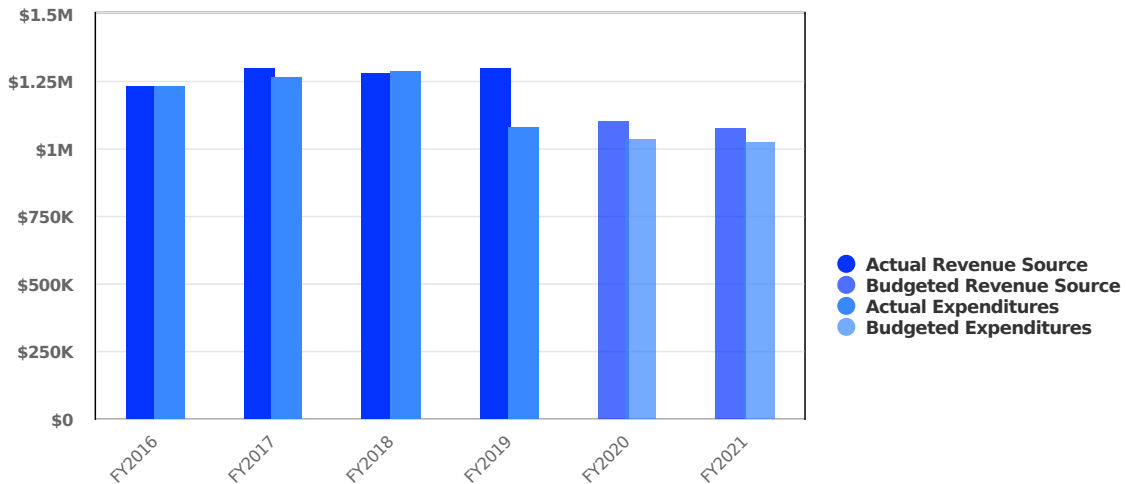
## Long Term Financial Service Fund

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

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

### Summary

The Village of Bayside is projecting \$1.08M of revenue in FY2021, which represents a 2.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 0.9% or \$9.78K to \$1.03M in FY2021.



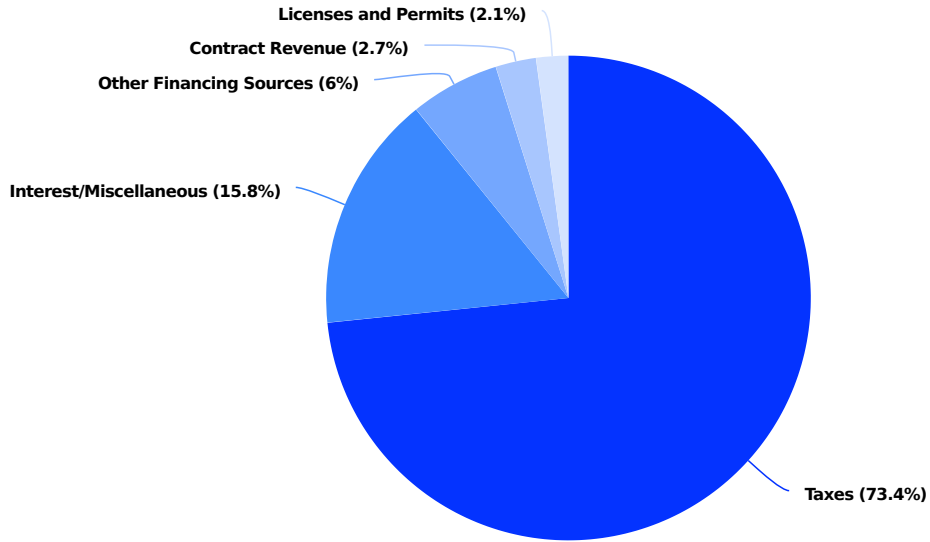
### Goals

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

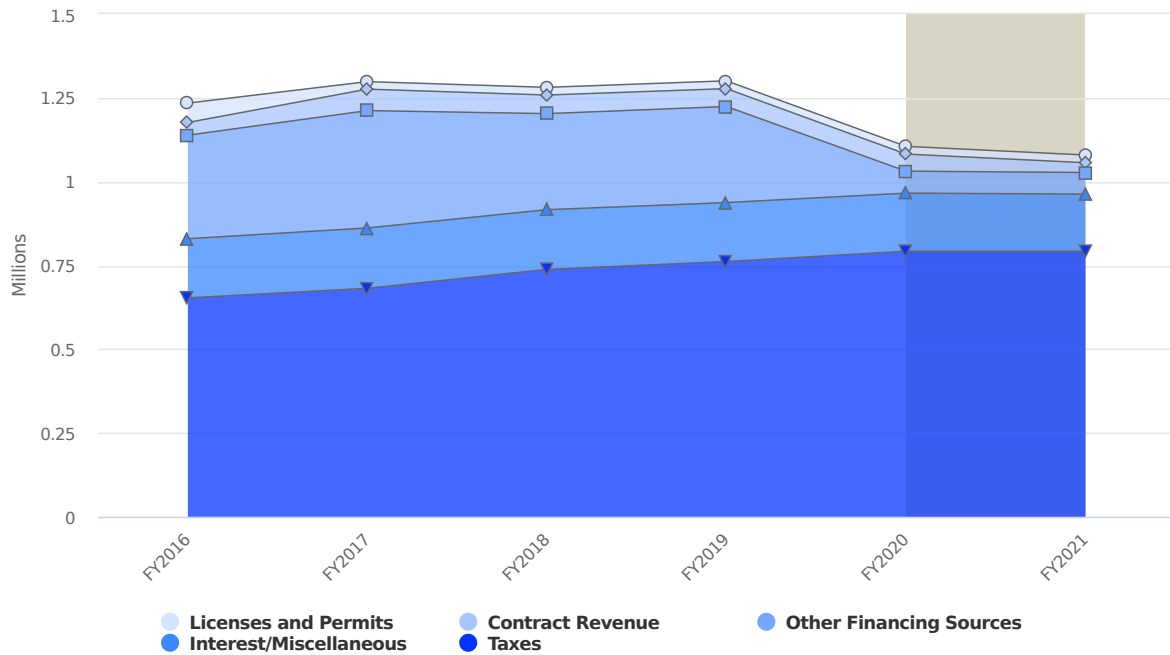
# Revenues by Source

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

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source

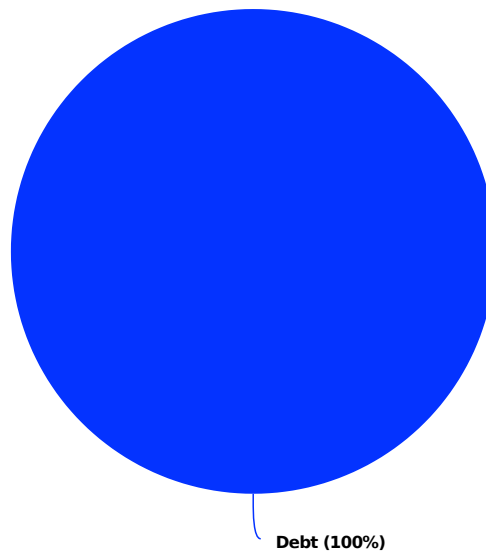


Grey background indicates budgeted figures.

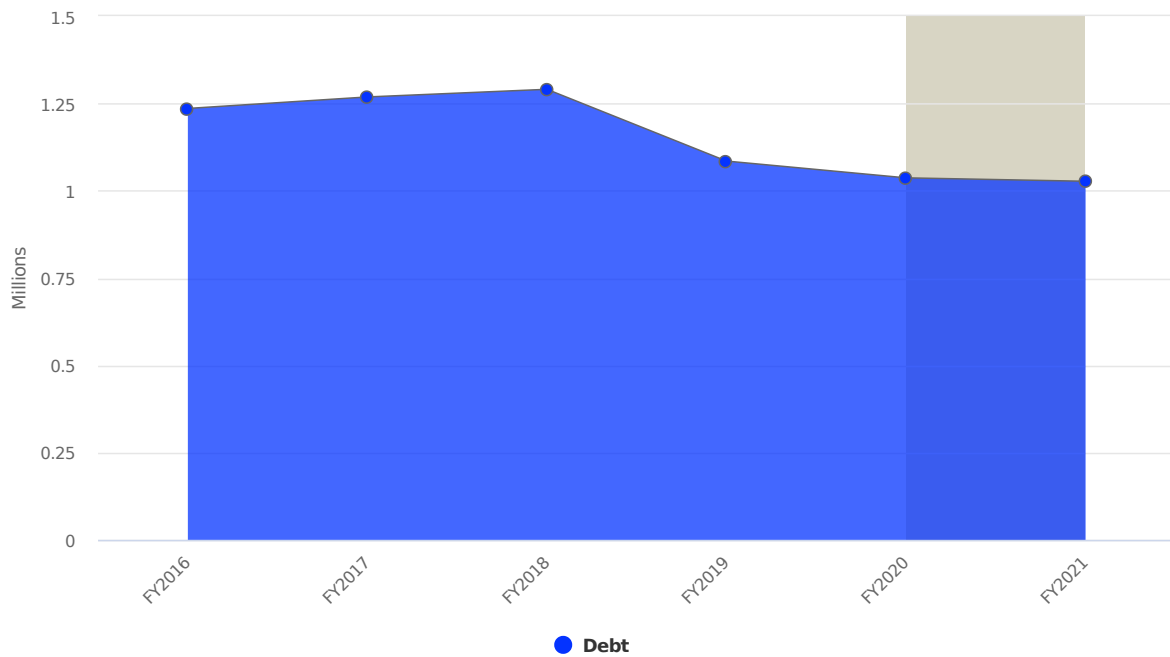
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$792,089.00	\$792,089.00	\$792,089.00	0%
<b>Total Taxes:</b>	<b>\$792,089.00</b>	<b>\$792,089.00</b>	<b>\$792,089.00</b>	<b>0%</b>
<b>Licenses and Permits</b>				
Cell Tower Allocation	\$23,031.00	\$23,031.00	\$23,031.00	0%
<b>Total Licenses and Permits:</b>	<b>\$23,031.00</b>	<b>\$23,031.00</b>	<b>\$23,031.00</b>	<b>0%</b>
<b>Interest/Miscellaneous</b>				
Nsfd Receipts	\$173,395.00	\$173,395.00	\$170,515.00	-1.7%
<b>Total Interest/Miscellaneous:</b>	<b>\$173,395.00</b>	<b>\$173,395.00</b>	<b>\$170,515.00</b>	<b>-1.7%</b>
<b>Contract Revenue</b>				
River Hills - Dispatch	\$195,630.00	\$20,502.50	\$0.00	-100%
Fox Point - Dispatch	\$14,955.00	\$14,955.00	\$14,705.00	-1.7%
B Series Bond Admin Fee	\$15,824.00	\$15,486.00	\$14,524.50	-6.2%
<b>Total Contract Revenue:</b>	<b>\$226,409.00</b>	<b>\$50,943.50</b>	<b>\$29,229.50</b>	<b>-42.6%</b>
<b>Other Financing Sources</b>				
Transfer From Stormwater	\$65,685.00	\$65,685.32	\$64,430.07	-1.9%
<b>Total Other Financing Sources:</b>	<b>\$65,685.00</b>	<b>\$65,685.32</b>	<b>\$64,430.07</b>	<b>-1.9%</b>
<b>Total Revenue Source:</b>	<b>\$1,280,609.00</b>	<b>\$1,105,143.82</b>	<b>\$1,079,294.57</b>	<b>-2.3%</b>

## Expenditures by Function

Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function



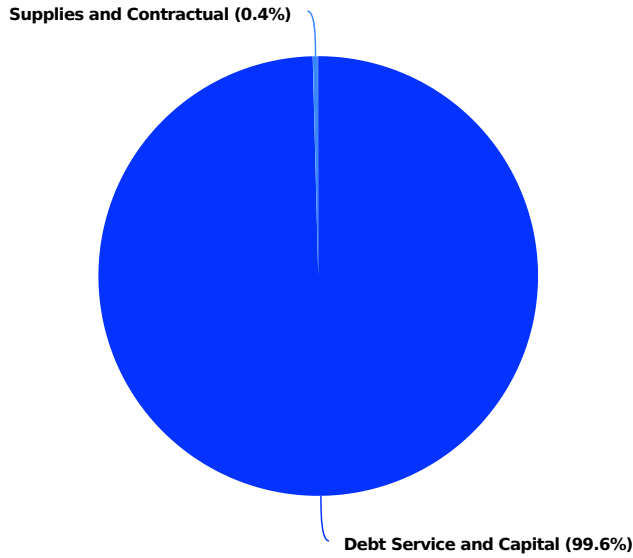
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Debt</b>				
Madacc	\$2,583.00	\$2,583.00	\$2,583.00	0%
Benefit Administration	\$1,400.00	\$1,400.00	\$1,400.00	0%
Nsfd Station #5	\$160,000.00	\$160,000.00	\$160,000.00	0%
Fox Point /River Hills Dispatch	\$210,458.00	\$35,457.50	\$34,833.00	-1.8%
Unfunded Liability Principal	\$23,000.00	\$23,000.00	\$26,000.00	13%
2011 General Obligation	\$76,250.00	\$76,250.00	\$76,250.00	0%
2014 General Obligation	\$330,000.00	\$330,000.00	\$330,000.00	0%
2016 General Obligation	\$0.00	\$120,000.00	\$125,000.00	4.2%
2018 General Obligation	\$70,000.00	\$70,000.00	\$70,000.00	0%
Interest On Bond	\$212,401.00	\$212,401.02	\$196,464.77	-7.5%
Unfunded Liability Interest	\$5,689.00	\$5,688.59	\$4,465.55	-21.5%
<b>Total Debt:</b>	<b>\$1,091,781.00</b>	<b>\$1,036,780.11</b>	<b>\$1,026,996.32</b>	<b>-0.9%</b>
<b>Total Expenditures:</b>	<b>\$1,091,781.00</b>	<b>\$1,036,780.11</b>	<b>\$1,026,996.32</b>	<b>-0.9%</b>

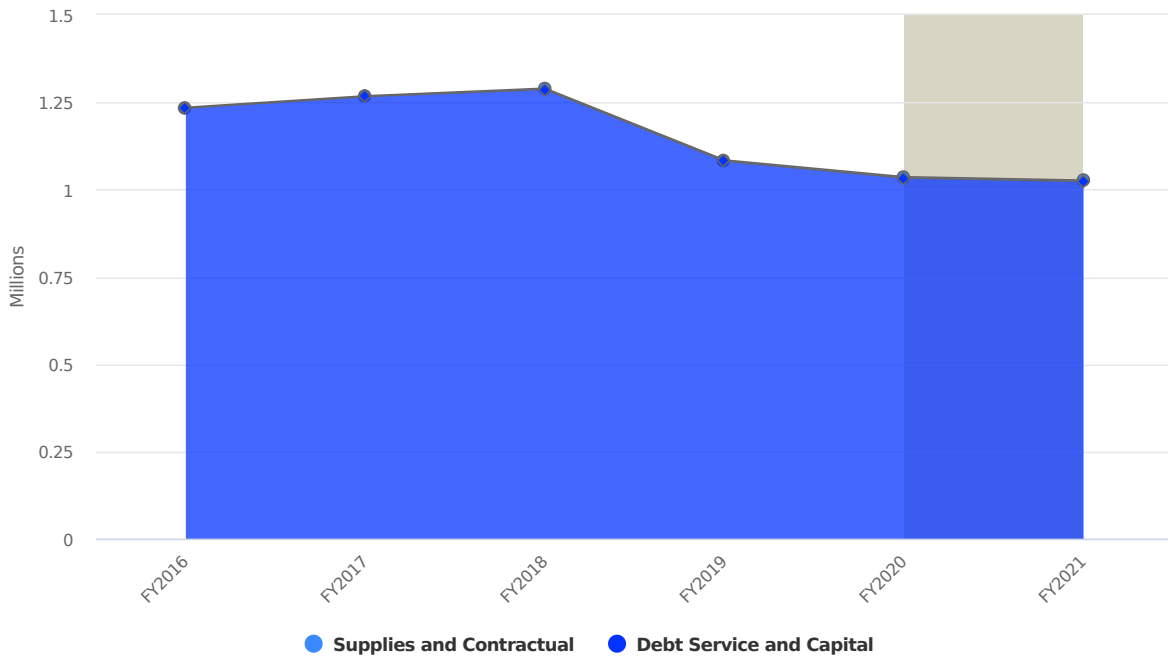


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



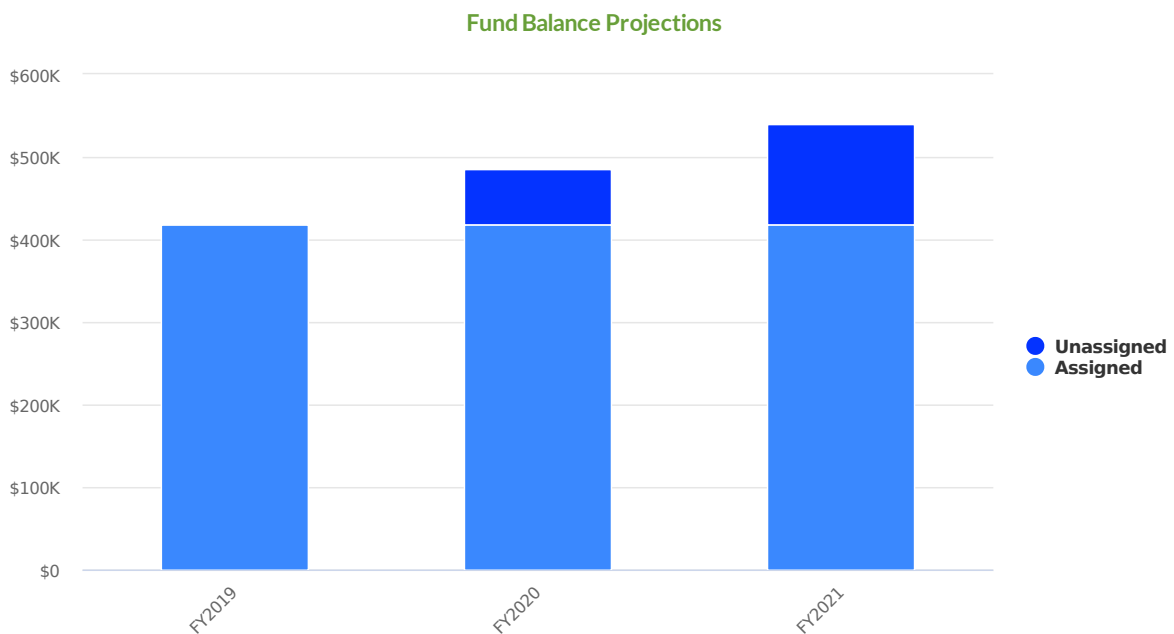
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Supplies and Contractual	\$3,983.00	\$3,983.00	\$3,983.00	0%
Debt Service and Capital	\$1,087,798.00	\$1,032,797.11	\$1,023,013.32	-0.9%
<b>Total Expense Objects:</b>	<b>\$1,091,781.00</b>	<b>\$1,036,780.11</b>	<b>\$1,026,996.32</b>	<b>-0.9%</b>

## Fund Balance

Over the course of 15 years, the Village has made a concerted effort to specifically designate fund balance and reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of Village policy 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.



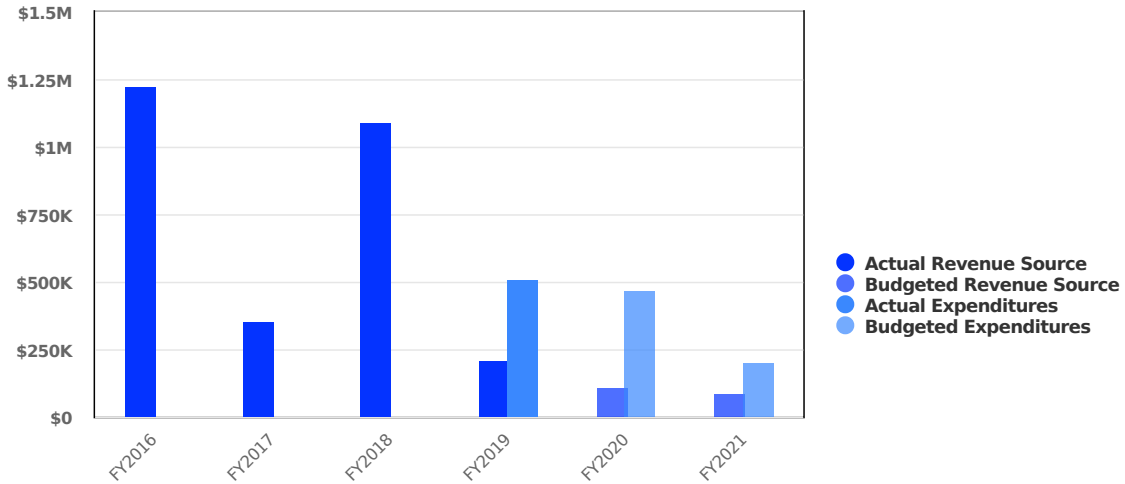
	FY2020	FY2021	% Change
Fund Balance	Actual	Actual	
Assigned	\$418,876	\$418,876	0%
Unassigned	\$67,432	\$121,730	80.5%
<b>Total Fund Balance:</b>	<b>\$486,308</b>	<b>\$540,606</b>	<b>11.2%</b>

## 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 \$87.55K of revenue in FY2021, which represents a 20% decrease over the prior year. Budgeted expenditures are projected to decrease by 56.8% or \$268.51K to \$204.5K in FY2021.



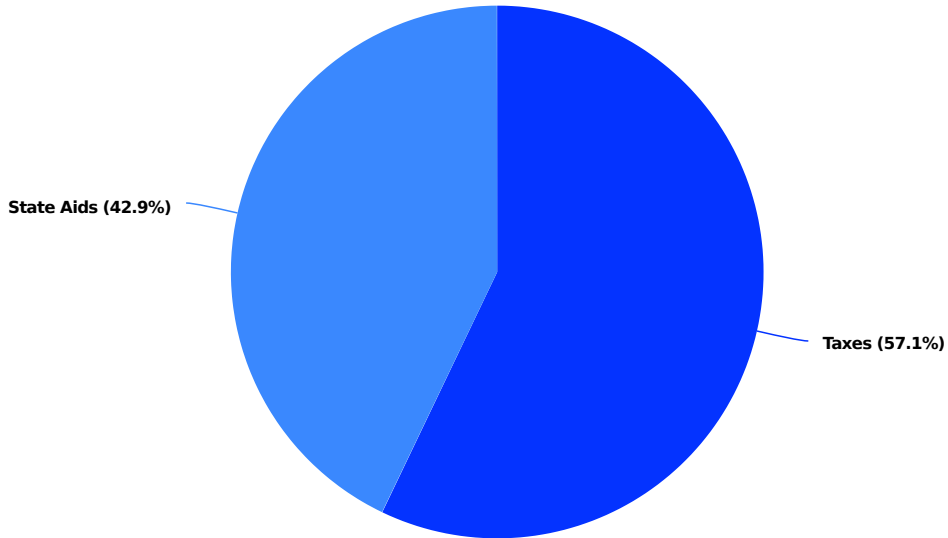
### Goals

1. Road reconstruction of Fairy Chasm Road between Fielding Road and the most westerly section of Regent Road, in conjunction with the Phase 2 stormwater management project.
2. Install concrete material storage and organizational bunkers.

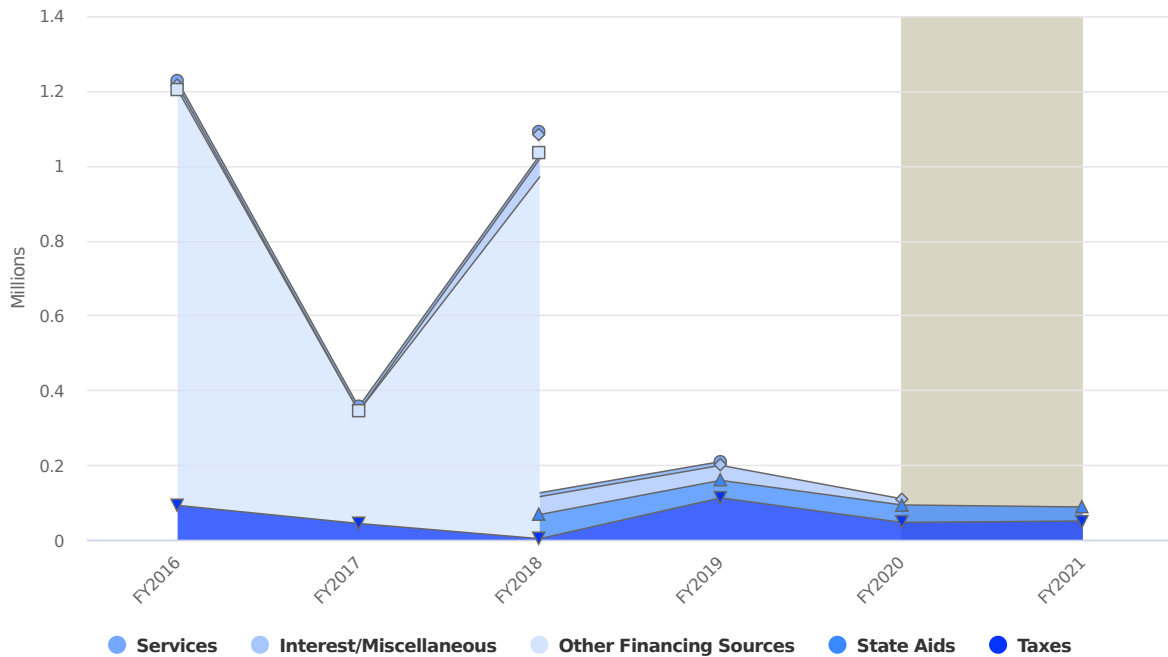
## Revenues by Source

Revenues within the fund are received from both property tax as well as State Transportation Aids to fund road construction projects.

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source

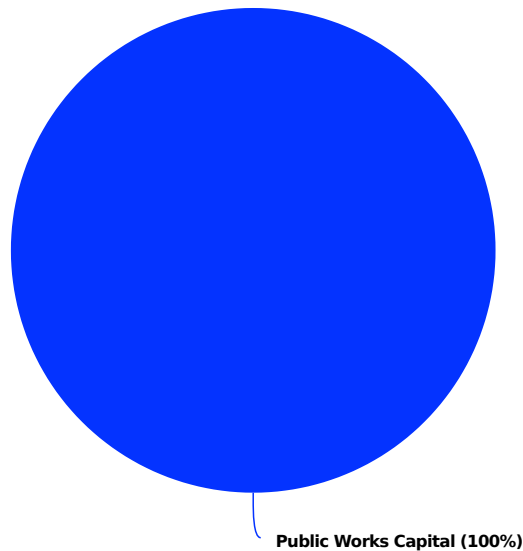


Grey background indicates budgeted figures.

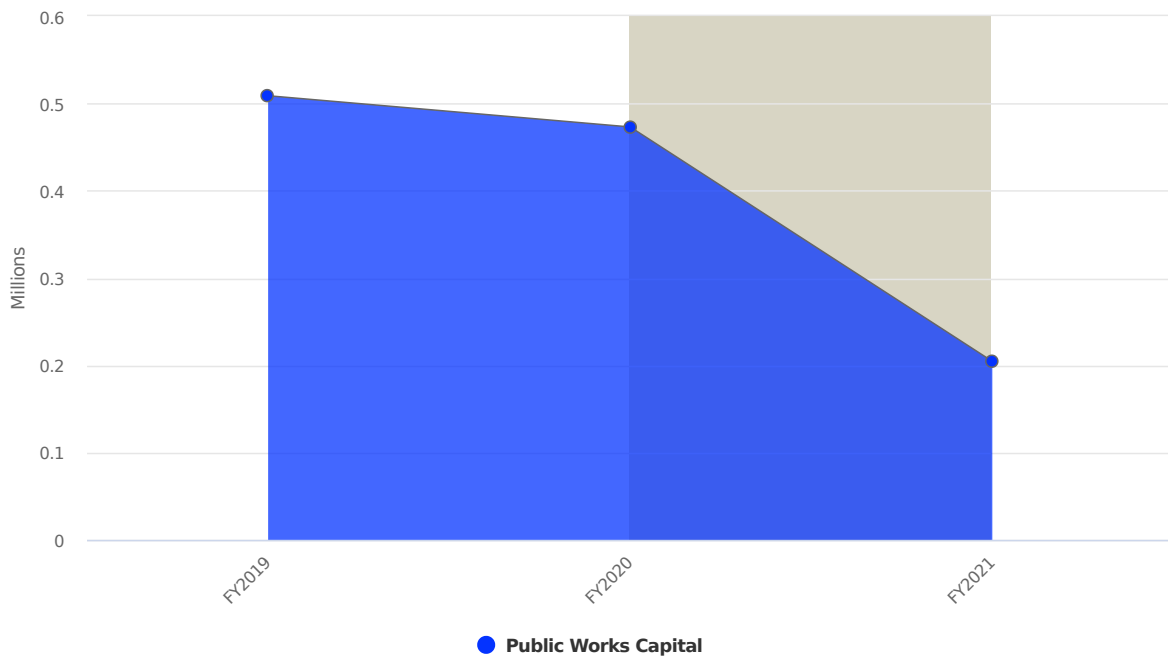
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$46,247.00	\$46,247.12	\$50,000.00	8.1%
<b>Total Taxes:</b>	<b>\$46,247.00</b>	<b>\$46,247.12</b>	<b>\$50,000.00</b>	<b>8.1%</b>
<b>State Aids</b>				
State Transportation Aid	\$46,731.00	\$46,731.00	\$37,548.00	-19.7%
<b>Total State Aids:</b>	<b>\$46,731.00</b>	<b>\$46,731.00</b>	<b>\$37,548.00</b>	<b>-19.7%</b>
<b>Services</b>				
Garbage	\$4,450.00	\$0.00	\$0.00	
<b>Total Services:</b>	<b>\$4,450.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Interest/Miscellaneous</b>				
Miscellaneous Revenue	\$90.00	\$0.00	\$0.00	
Equipment Sales	\$0.00	\$16,450.00	\$0.00	-100%
<b>Total Interest/Miscellaneous:</b>	<b>\$90.00</b>	<b>\$16,450.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Revenue Source:</b>	<b>\$97,518.00</b>	<b>\$109,428.12</b>	<b>\$87,548.00</b>	<b>-20%</b>

## Expenditures by Function

Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

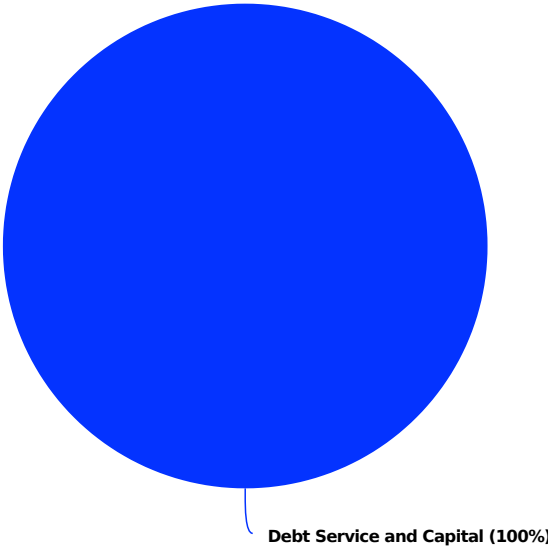


Grey background indicates budgeted figures.

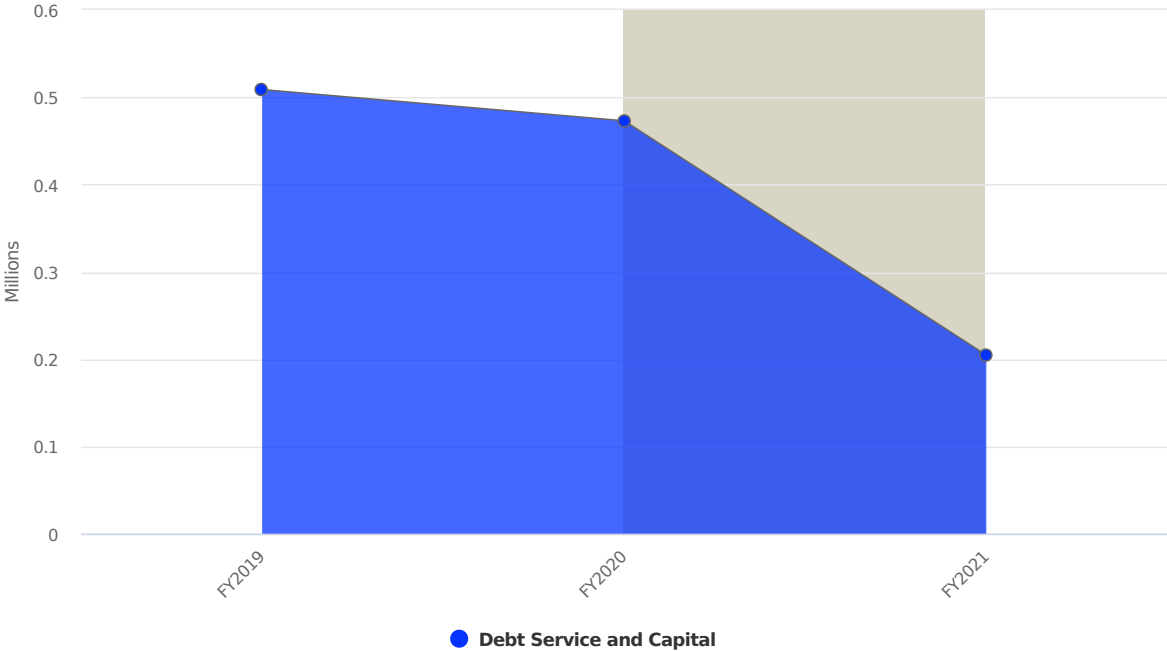
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Public Works Capital</b>				
Capital Projects	\$300,000.00	\$408,013.79	\$200,000.00	-51%
Capital Equipment	\$0.00	\$65,000.00	\$4,500.00	-93.1%
<b>Total Public Works Capital:</b>	<b>\$300,000.00</b>	<b>\$473,013.79</b>	<b>\$204,500.00</b>	<b>-56.8%</b>
<b>Total Expenditures:</b>	<b>\$300,000.00</b>	<b>\$473,013.79</b>	<b>\$204,500.00</b>	<b>-56.8%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

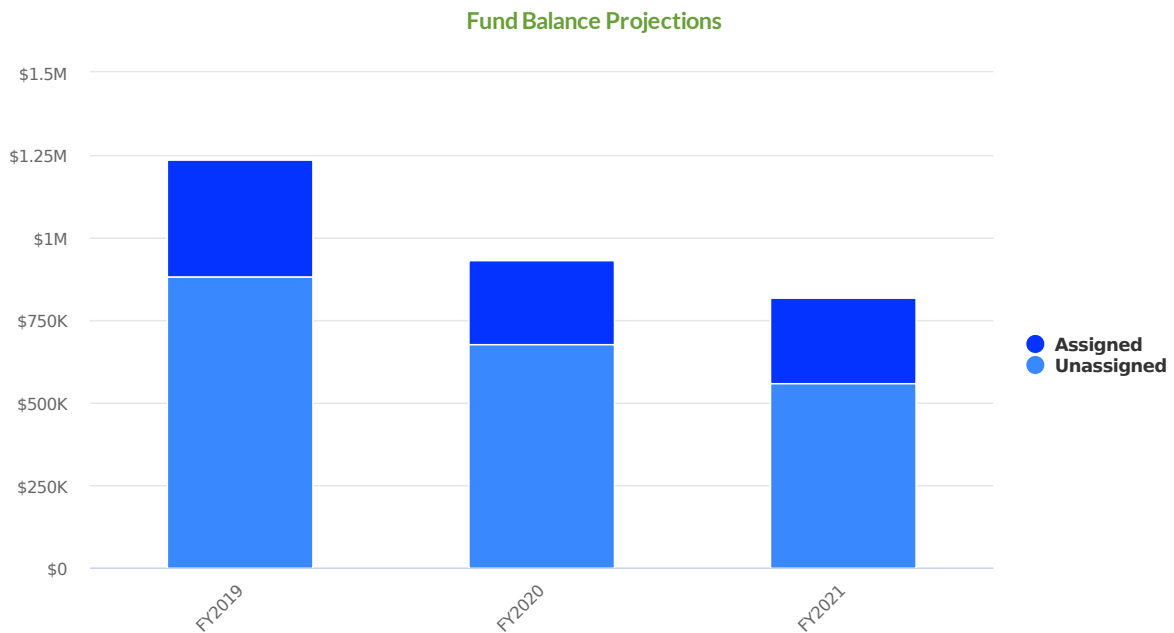
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Debt Service and Capital</b>				
Capital Projects	\$300,000.00	\$408,013.79	\$200,000.00	-51%
Capital Equipment	\$0.00	\$65,000.00	\$4,500.00	-93.1%
<b>Total Debt Service and Capital:</b>	<b>\$300,000.00</b>	<b>\$473,013.79</b>	<b>\$204,500.00</b>	<b>-56.8%</b>
<b>Total Expense Objects:</b>	<b>\$300,000.00</b>	<b>\$473,013.79</b>	<b>\$204,500.00</b>	<b>-56.8%</b>

## Fund Balance

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

Designated Funds: The Village has the following designated funds; Health Reimbursement Account, GASB 45 OPEB, CWFL; ECMAR, Tax levy stabilization, Bullet Proof Vest, Road Reserve and Building. These funds are established with specific, designated operational or function areas and shall be funded from time to time as established by the Village Board.



	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$677,138	\$560,186	-17.3%
Assigned	\$256,707	\$256,707	0%
<b>Total Fund Balance:</b>	<b>\$933,845</b>	<b>\$816,893</b>	<b>-12.5%</b>

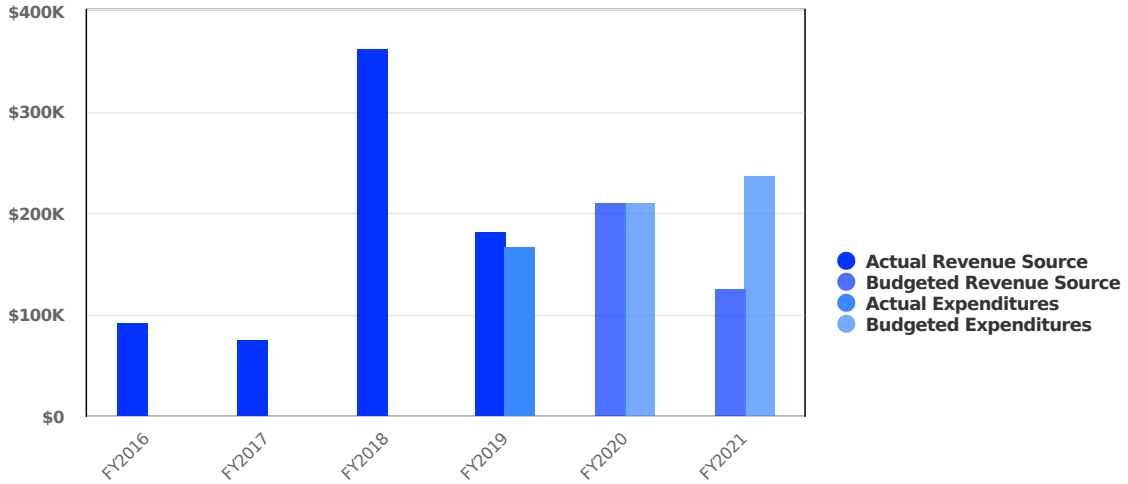


# Administrative Capital Fund

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 \$125.6K of revenue in FY2021, which represents a 40.4% decrease over the prior year. Budgeted expenditures are projected to increase by 12.4% or \$26.12K to \$236.72K in FY2021.

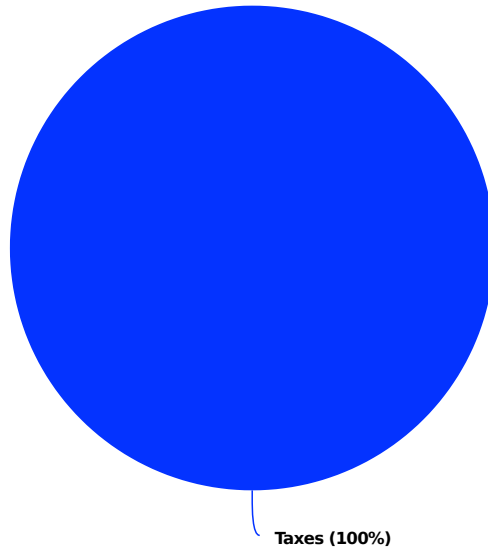


## Goals

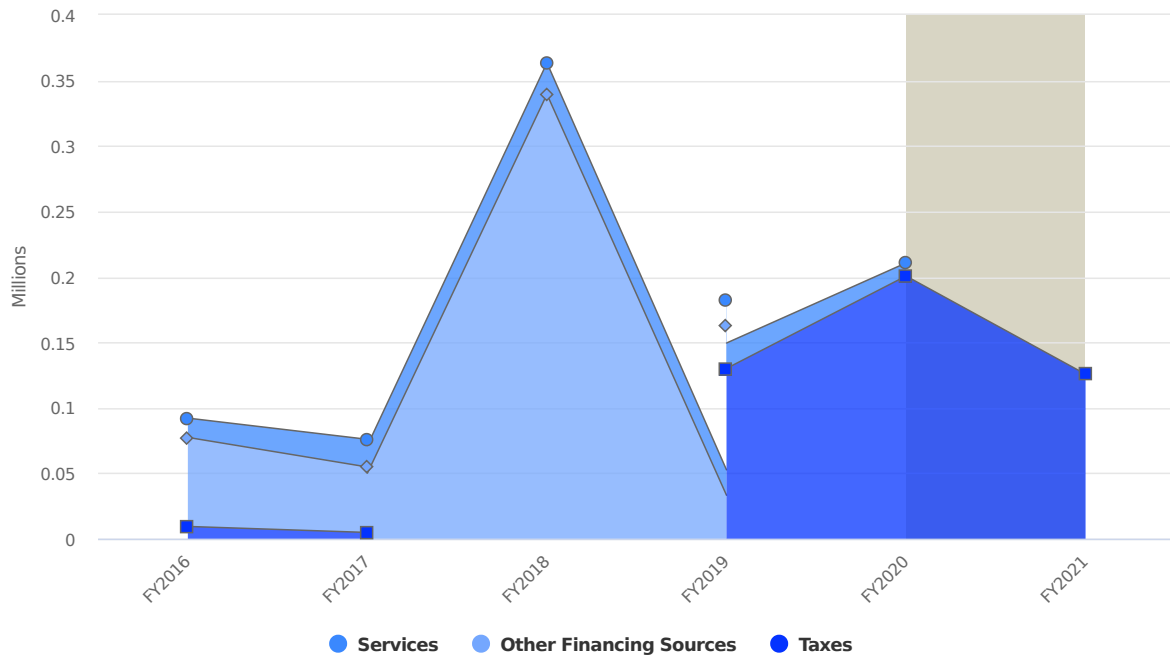
1. Update State-mandated Village Comprehensive Plan.
2. Replace end of life building and facility security cameras and access points.
3. Replace freestanding playground equipmnt at Ellsworth Park.

# Revenues by Source

Projected 2021 Revenues by Source



Budgeted and Historical 2021 Revenues by Source



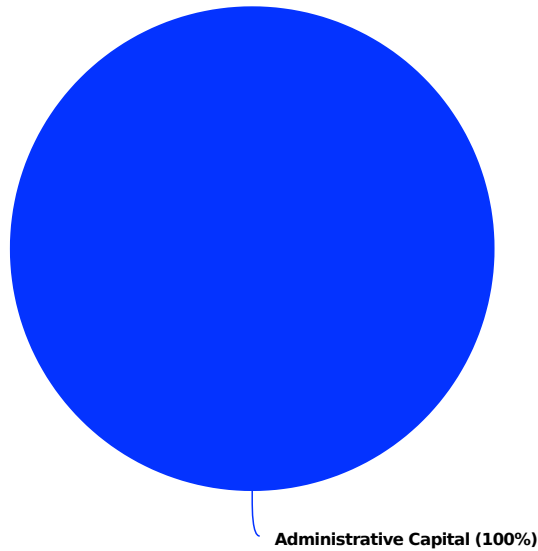
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
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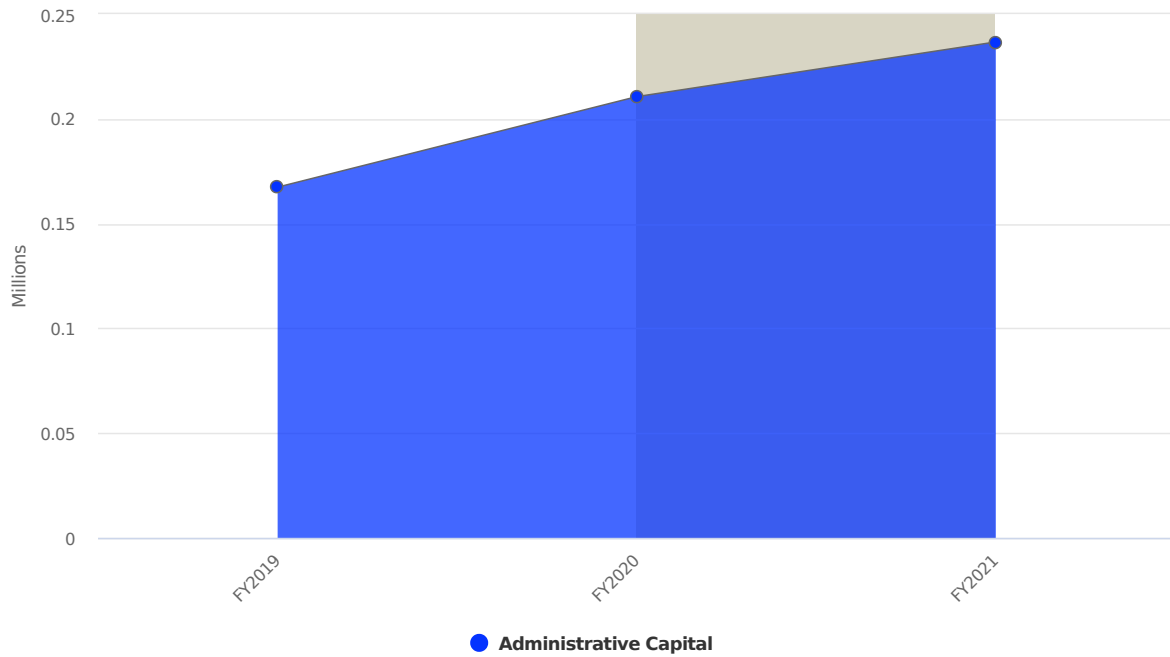
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$200,602.00	\$200,602.00	\$125,602.00	-37.4%
<b>Total Taxes:</b>	<b>\$200,602.00</b>	<b>\$200,602.00</b>	<b>\$125,602.00</b>	<b>-37.4%</b>
<b>Services</b>				
Community Event Donations	\$4,551.00	\$10,000.00	\$0.00	-100%
<b>Total Services:</b>	<b>\$4,551.00</b>	<b>\$10,000.00</b>	<b>\$0.00</b>	<b>-100%</b>
<b>Total Revenue Source:</b>	<b>\$205,153.00</b>	<b>\$210,602.00</b>	<b>\$125,602.00</b>	<b>-40.4%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



### Budgeted and Historical Expenditures by Function

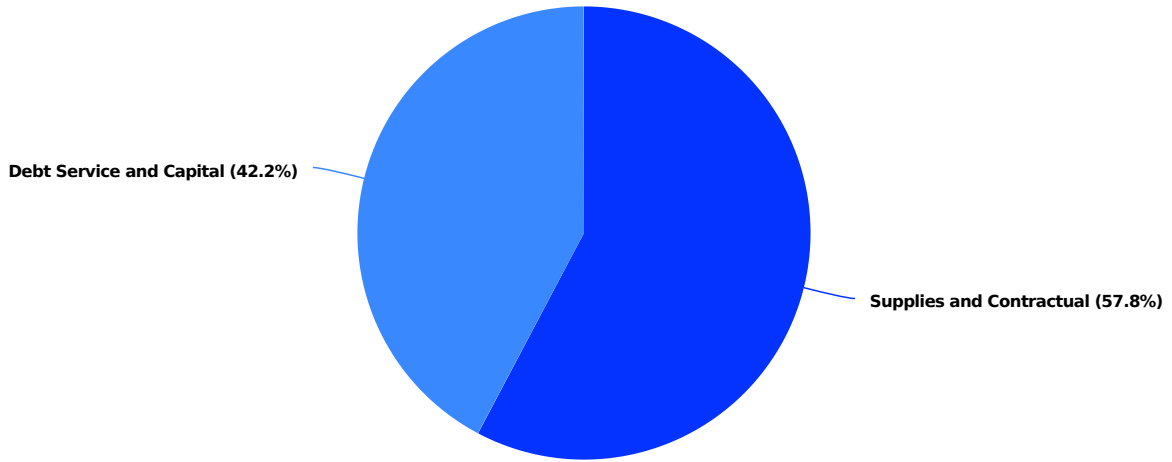


Grey background indicates budgeted figures.

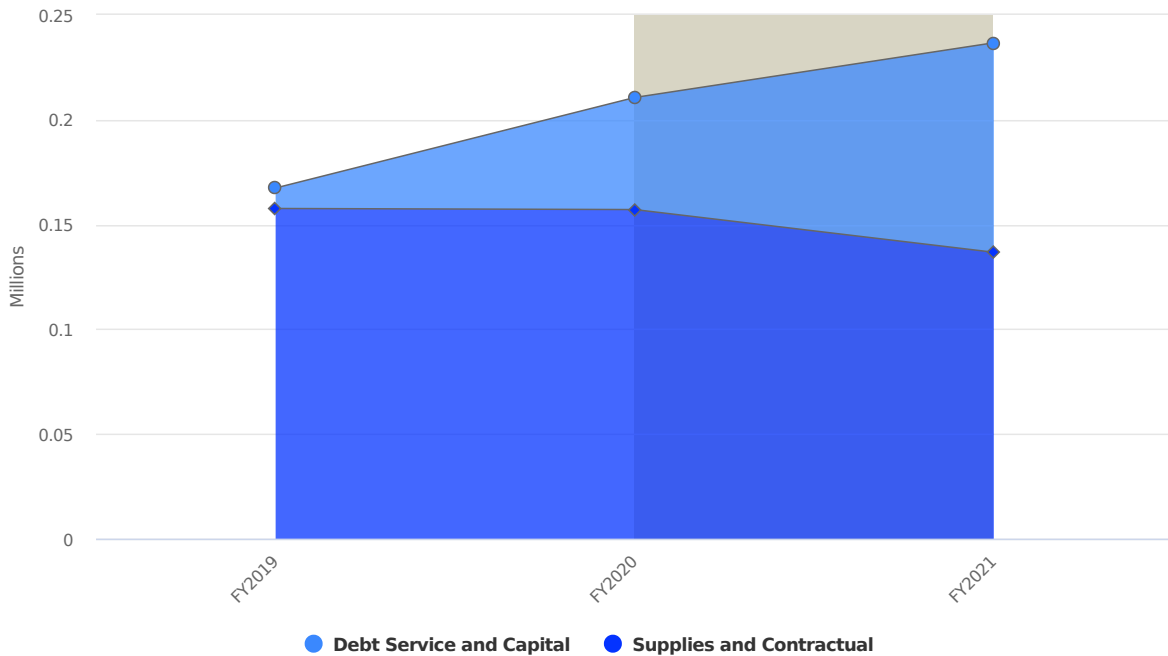
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Administrative Capital</b>				
Community Events	\$445.00	\$15,000.00	\$0.00	-100%
Gasb 45 Obligations	\$142,102.00	\$142,102.00	\$136,717.00	-3.8%
Capital Projects	\$44,500.00	\$53,500.00	\$25,000.00	-53.3%
Capital Equipment	\$0.00	\$0.00	\$75,000.00	
<b>Total Administrative Capital:</b>	<b>\$187,047.00</b>	<b>\$210,602.00</b>	<b>\$236,717.00</b>	<b>12.4%</b>
<b>Total Expenditures:</b>	<b>\$187,047.00</b>	<b>\$210,602.00</b>	<b>\$236,717.00</b>	<b>12.4%</b>

# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

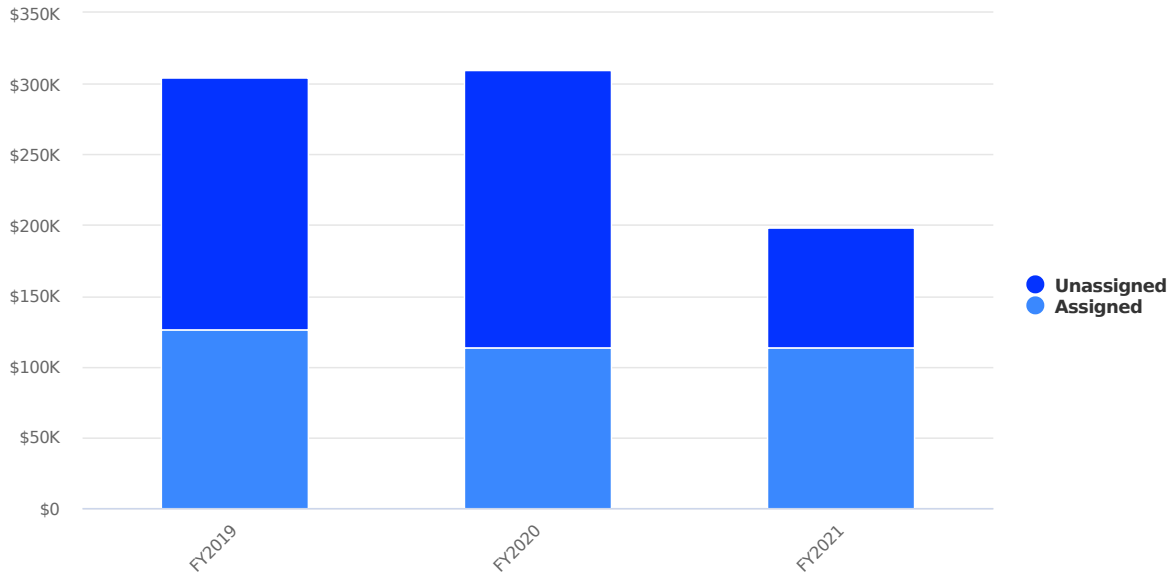
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects				
Supplies and Contractual	\$142,547.00	\$157,102.00	\$136,717.00	-13%
Debt Service and Capital	\$44,500.00	\$53,500.00	\$100,000.00	86.9%
<b>Total Expense Objects:</b>	<b>\$187,047.00</b>	<b>\$210,602.00</b>	<b>\$236,717.00</b>	<b>12.4%</b>

## Fund Balance

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

Fund Balance Projections



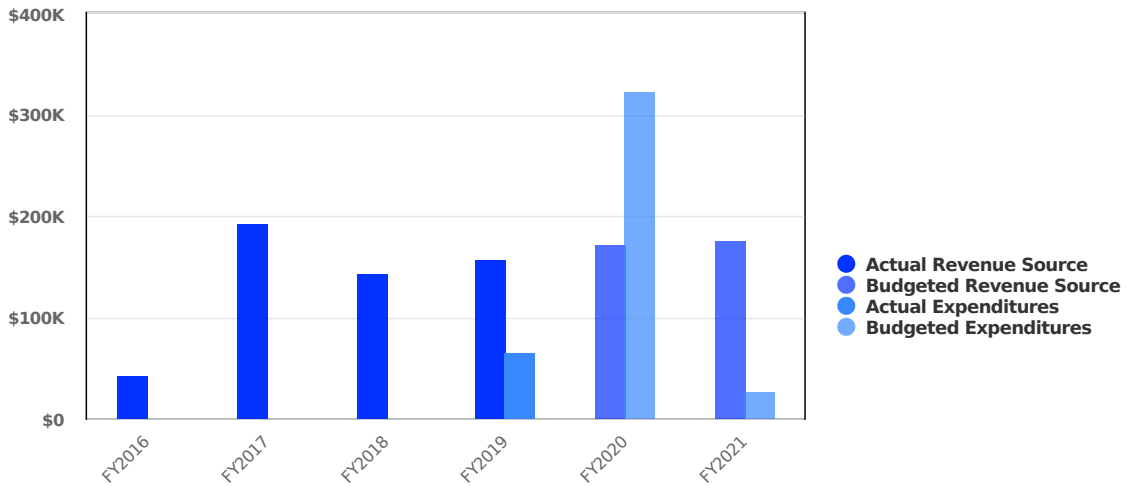
	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$196,508	\$85,393	-56.5%
Assigned	\$112,978	\$112,978	0%
<b>Total Fund Balance:</b>	<b>\$309,486</b>	<b>\$198,371</b>	<b>-35.9%</b>

# Public Safety Communications Capital Fund

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

## Summary

The Village of Bayside is projecting \$175.7K of revenue in FY2021, which represents a 1.9% increase over the prior year. Budgeted expenditures are projected to decrease by 91.9% or \$296.23K to \$26K in FY2021.



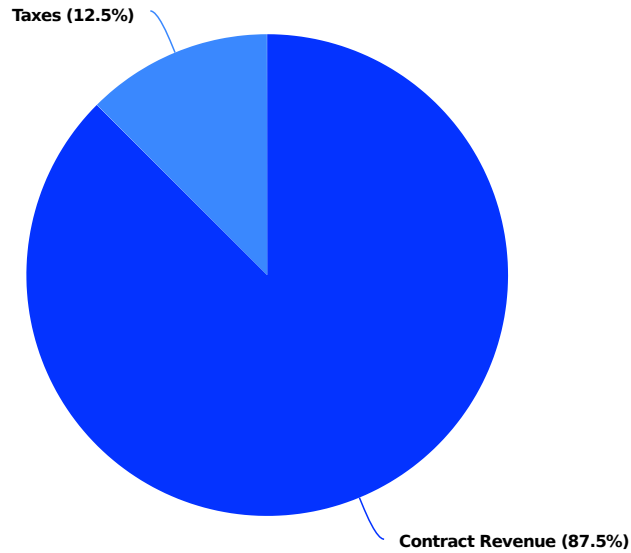
## Goals

1. Implement Next Generation 911 Technology.
2. Replace end of life building and facility security cameras and access points.
3. Manage 2021 Capital Projects.

## Revenues by Source

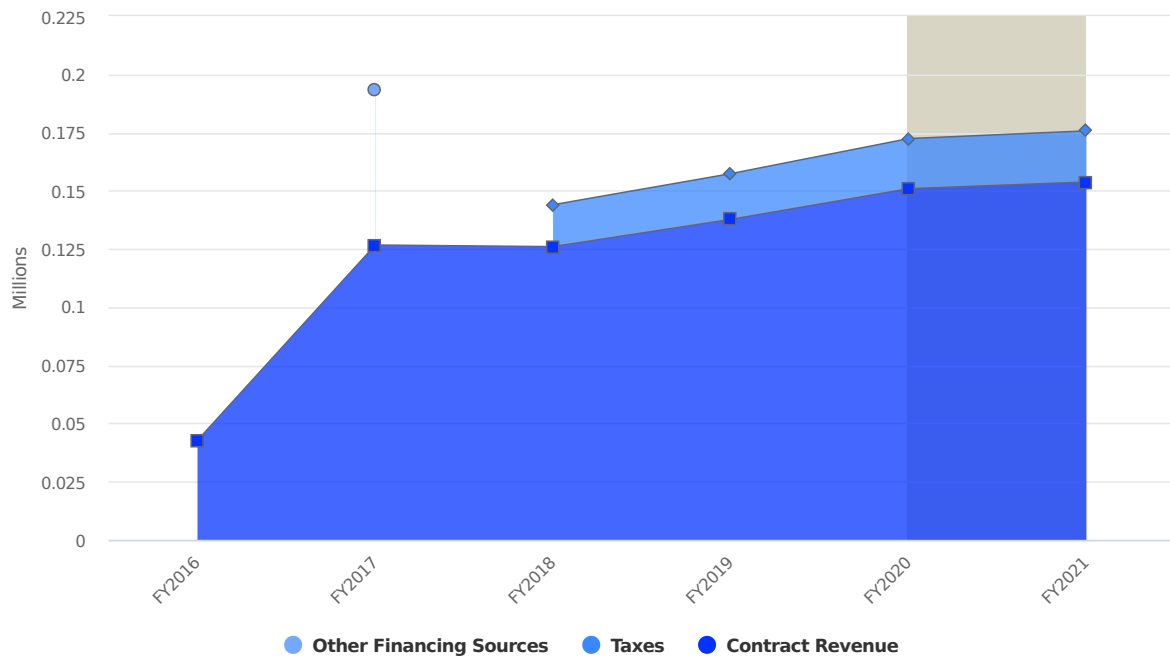
The Member Agencies all contribute annually for both the operating and capital costs of the joint public safety communications center. Each community pays a percentage of the overall budget, as outlined in the intergovernmental agreement. Revenue is also derived from a la carte services provided to Member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

Projected 2021 Revenues by Source





### Budgeted and Historical 2021 Revenues by Source

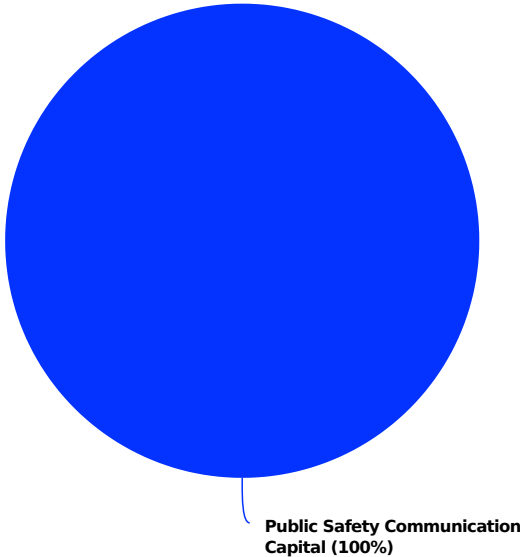


Grey background indicates budgeted figures.

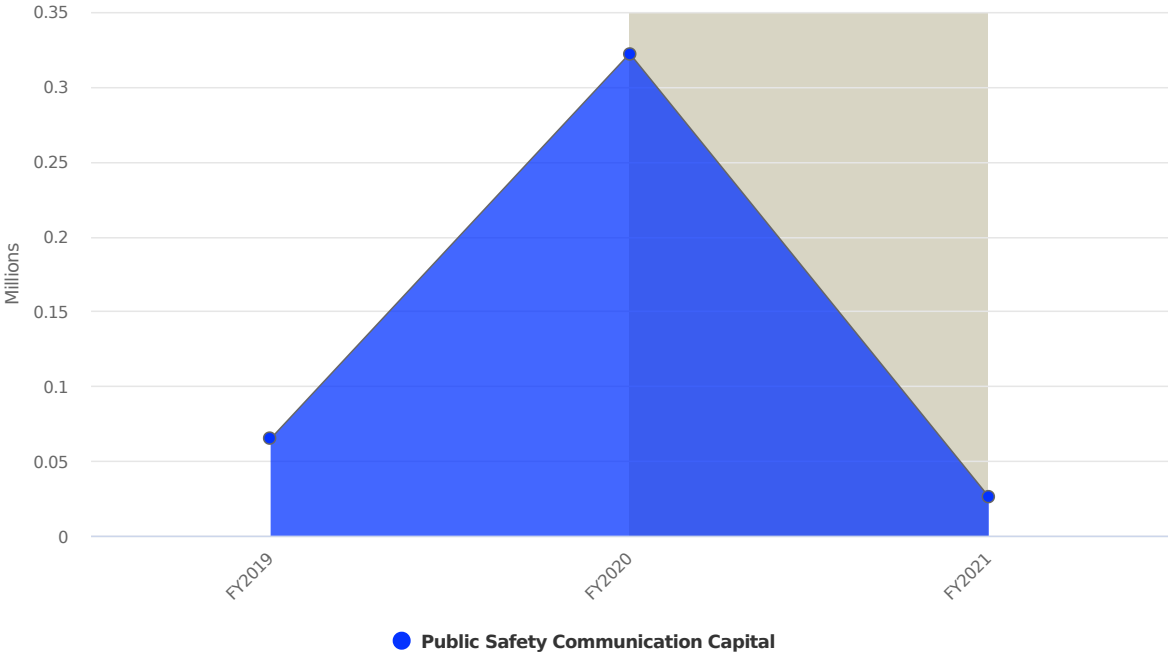
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$21,547.00	\$21,548.42	\$21,962.00	1.9%
<b>Total Taxes:</b>	<b>\$21,547.00</b>	<b>\$21,548.42</b>	<b>\$21,962.00</b>	<b>1.9%</b>
<b>Contract Revenue</b>				
Contract Revenue	\$150,838.97	\$150,838.97	\$153,734.85	1.9%
<b>Total Contract Revenue:</b>	<b>\$150,838.97</b>	<b>\$150,838.97</b>	<b>\$153,734.85</b>	<b>1.9%</b>
<b>Total Revenue Source:</b>	<b>\$172,385.97</b>	<b>\$172,387.39</b>	<b>\$175,696.85</b>	<b>1.9%</b>

# Expenditures by Function

Budgeted Expenditures by Function



Budgeted and Historical Expenditures by Function



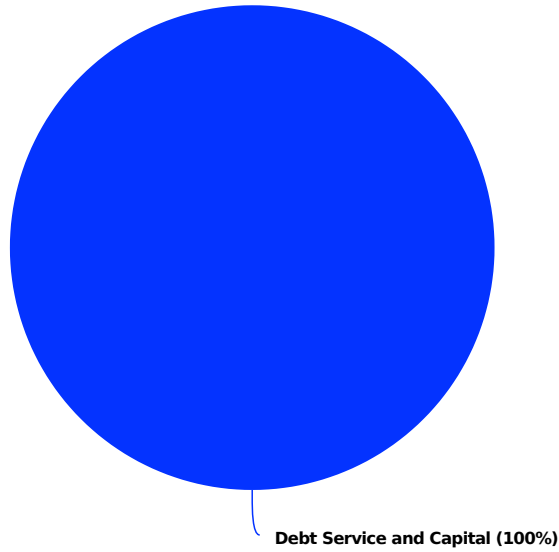
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Public Safety Communication Capital	0.33	0.35	0.35	-6%

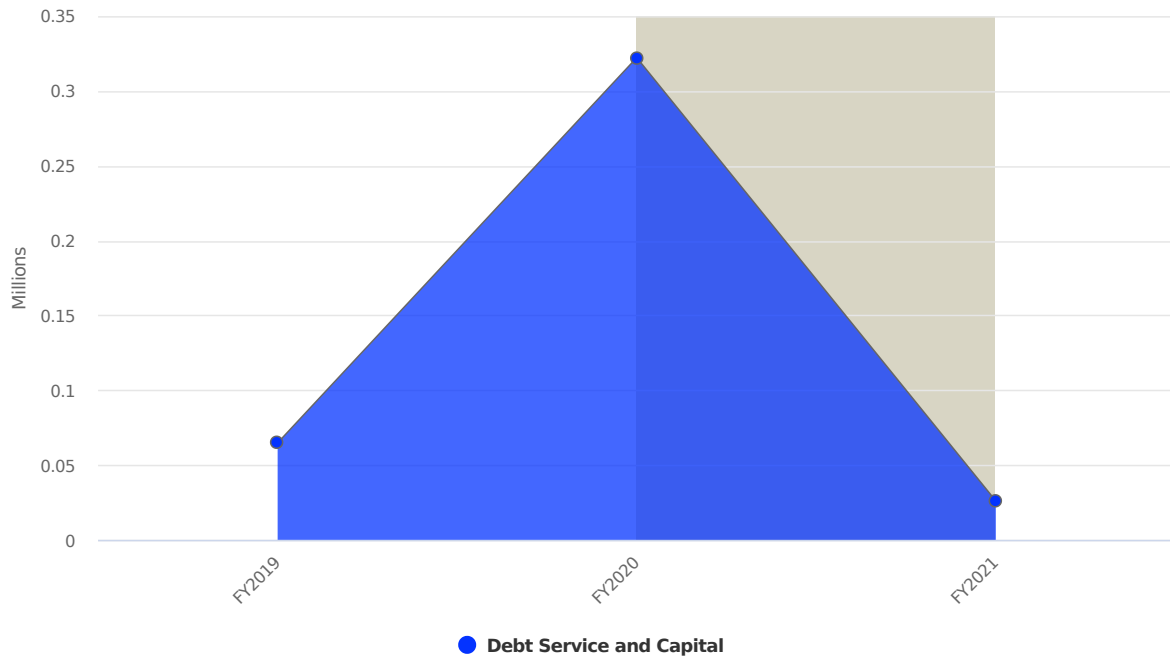
Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expenditures</b>				
<b>Public Safety Communication Capital</b>				
Capital Equipment	\$247,503.00	\$322,229.50	\$26,000.00	-91.9%
<b>Total Public Safety Communication Capital:</b>	<b>\$247,503.00</b>	<b>\$322,229.50</b>	<b>\$26,000.00</b>	<b>-91.9%</b>
<b>Total Expenditures:</b>	<b>\$247,503.00</b>	<b>\$322,229.50</b>	<b>\$26,000.00</b>	<b>-91.9%</b>

## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



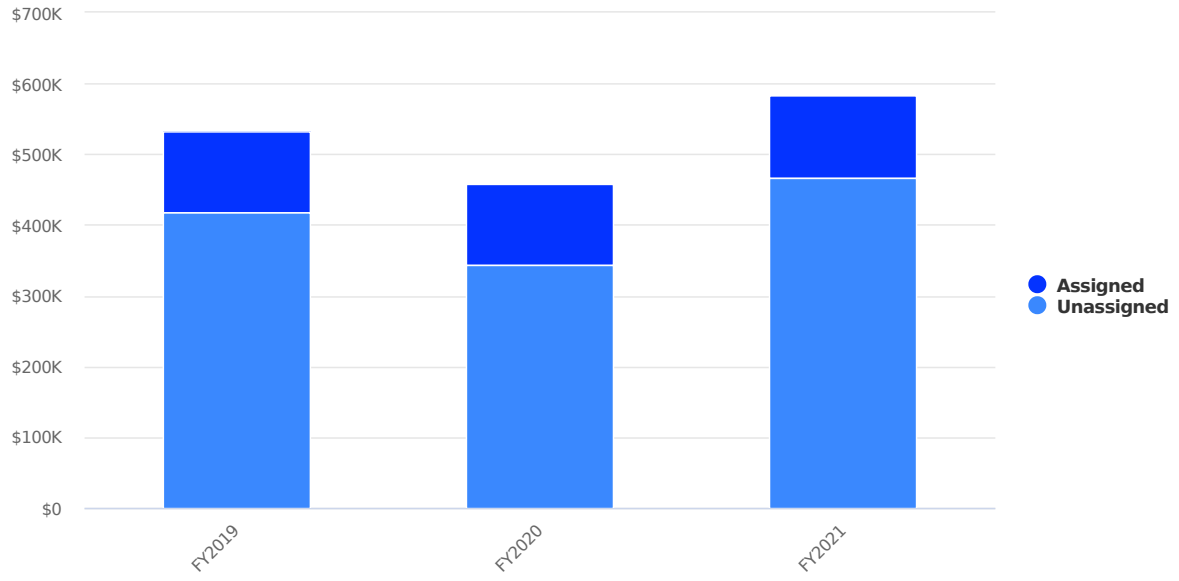
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Debt Service and Capital</b>				
Capital Equipment	\$247,503.00	\$322,229.50	\$26,000.00	-91.9%
<b>Total Debt Service and Capital:</b>	<b>\$247,503.00</b>	<b>\$322,229.50</b>	<b>\$26,000.00</b>	<b>-91.9%</b>
<b>Total Expense Objects:</b>	<b>\$247,503.00</b>	<b>\$322,229.50</b>	<b>\$26,000.00</b>	<b>-91.9%</b>

### Fund Balance

Monies are designated based on the Public Safety Communication contract with the seven North Shore communities (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay). The monies are for the future upgrade or replacement of technology, equipment, facility, or other capital needs of the Communications Center or Records Management System.

### Fund Balance Projections

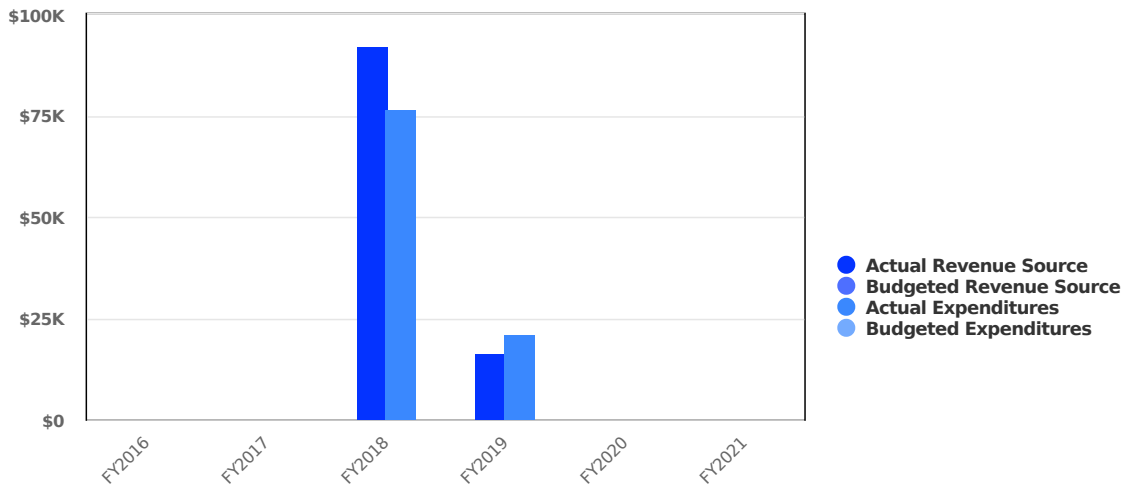


	FY2020	FY2021	% Change
<b>Fund Balance</b>	<b>Actual</b>	<b>Actual</b>	
Unassigned	\$342,854	\$467,551	36.4%
Assigned	\$114,854	\$114,854	0%
<b>Total Fund Balance:</b>	<b>\$457,708</b>	<b>\$582,405</b>	<b>27.2%</b>

# Community Development Authority Fund

## Summary

The Village of Bayside is projecting \$0 of revenue in FY2021, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2021.



## Revenues by Source

Projected 2021 Revenues by Source

Budgeted and Historical 2021 Revenues by Source

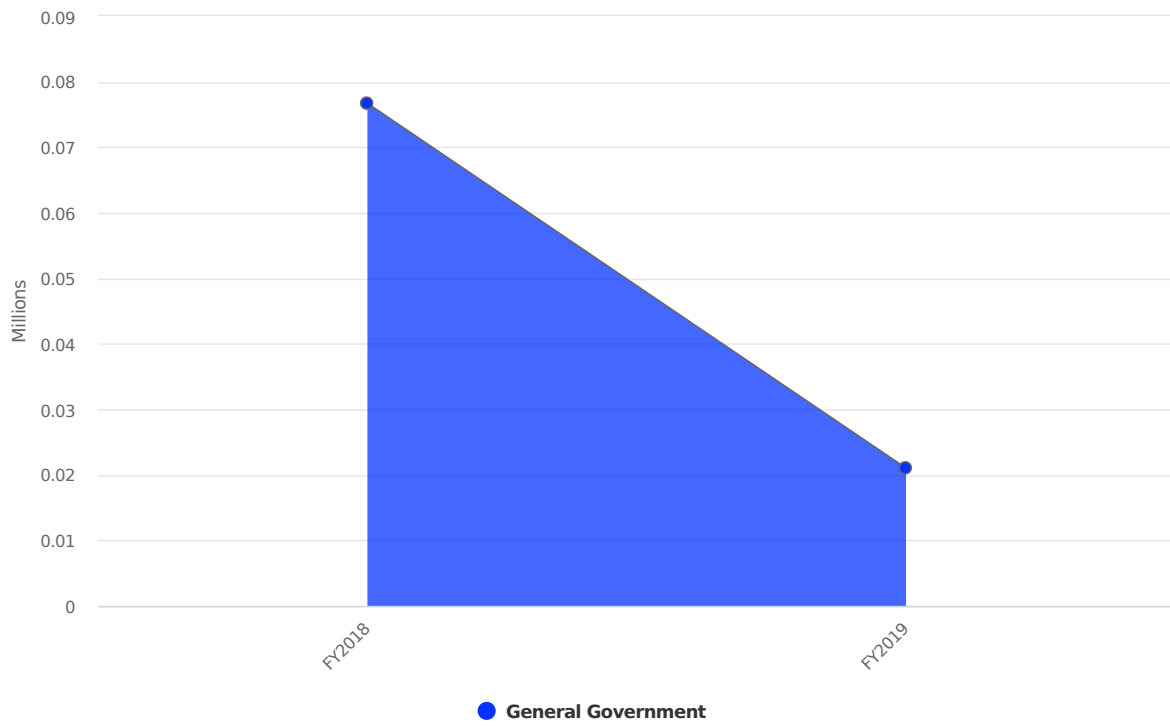


Name	FY2020 Actual	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
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**Expenditures by Function**

Budgeted Expenditures by Function

### Budgeted and Historical Expenditures by Function

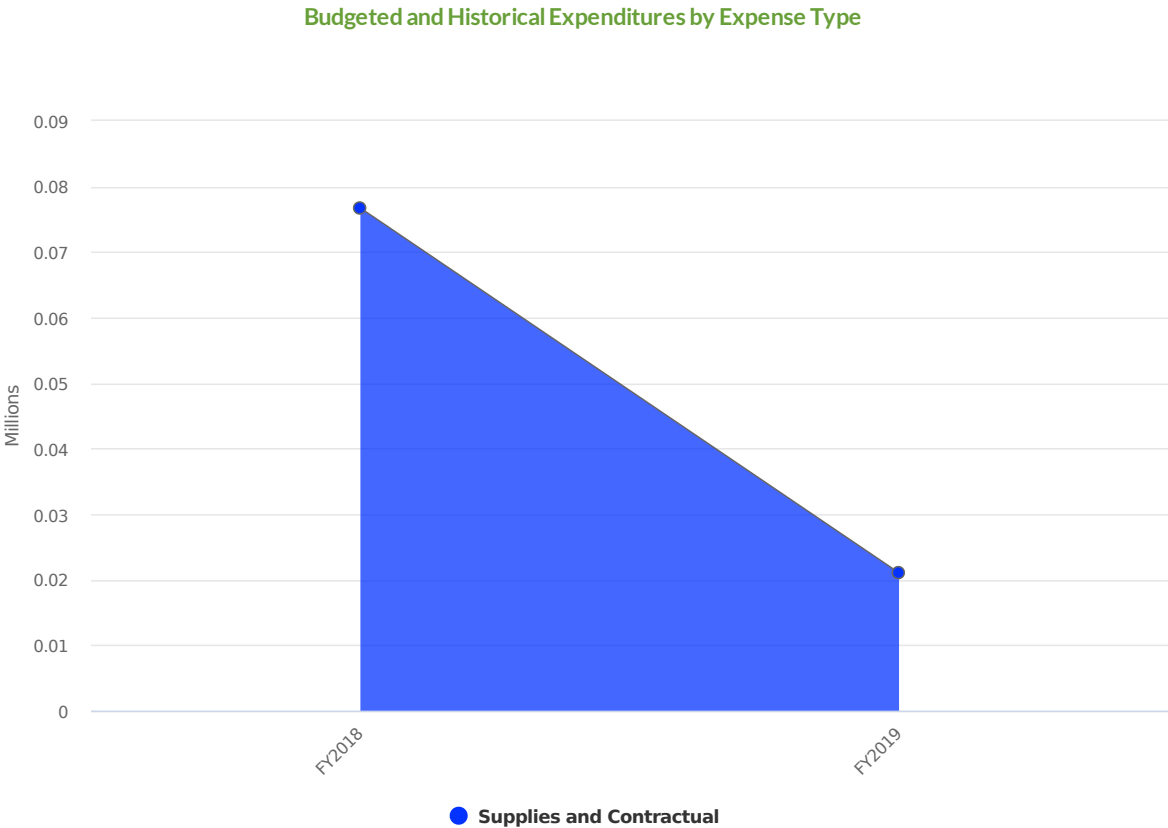


Name	FY2020 Actual	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditures		
General Government	\$6,825.50	
<b>Total Expenditures:</b>	<b>\$6,825.50</b>	



# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Name	FY2020 Actual	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
------	---------------	--

Name	FY2020 Actual	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expense Objects		
Supplies and Contractual	\$6,825.50	
<b>Total Expense Objects:</b>	<b>\$6,825.50</b>	

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# **DEPARTMENTS**

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## Revenue Source

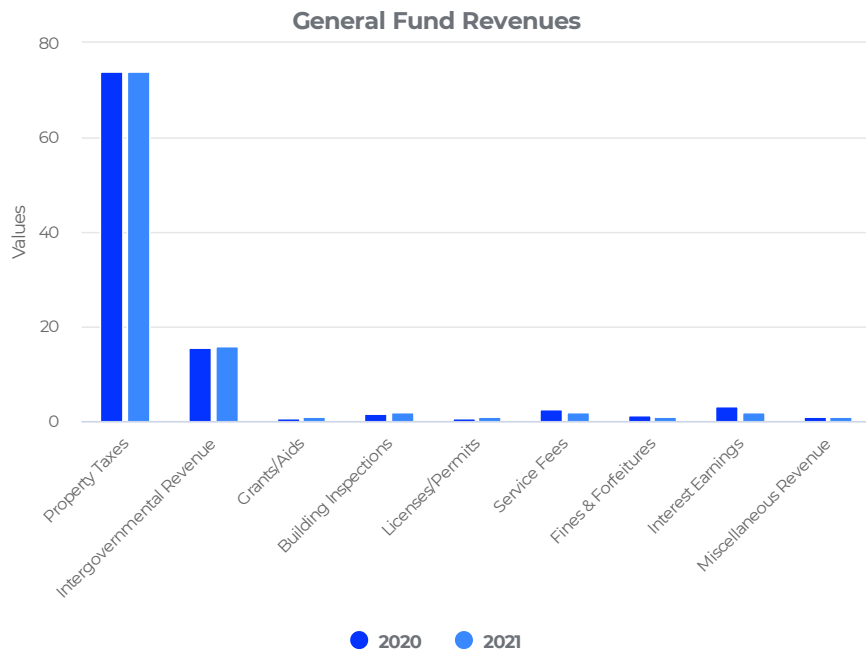


**Lynn Galyardt**  
Administrative Services Director

The 2021 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 45.2% of total revenue sources.

Within the General Fund, revenue alternatives are more limited. Within the State of Wisconsin, municipalities are limited in revenue diversification alternatives. Approximately 74% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2020 as well as 2021.

### 2020-2021 General Fund Revenue Comparison

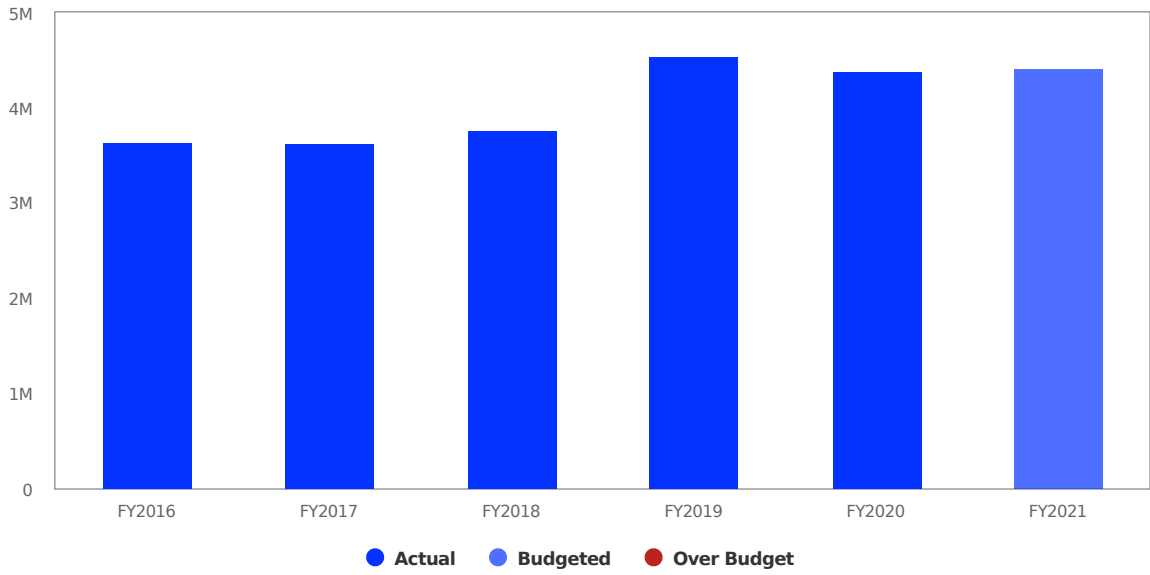


### Revenues Summary

Property tax revenue increases are limited to net new construction, which equaled 0% in 2020 for FY2021. Changes in revenue for 2021 includes decreases in cable franchise fees, fines and forfeitures, well permits interest earnings, and other revenues that are or could be impacted by the continuation of the COVID-19 pandemic and associated economic impacts. Revenue is projected to increase in general fund transportation aids, North Shore Library fiscal agent administration fees, community events donations which are transferred from the Administrative Services Capital fund, as well as sanitary sewer and stormwater equipment rental. Overall, revenue is projected to increase by 0.79% in 2021.

\$4,419,519
\$34,751  
(0.79% vs. prior year)

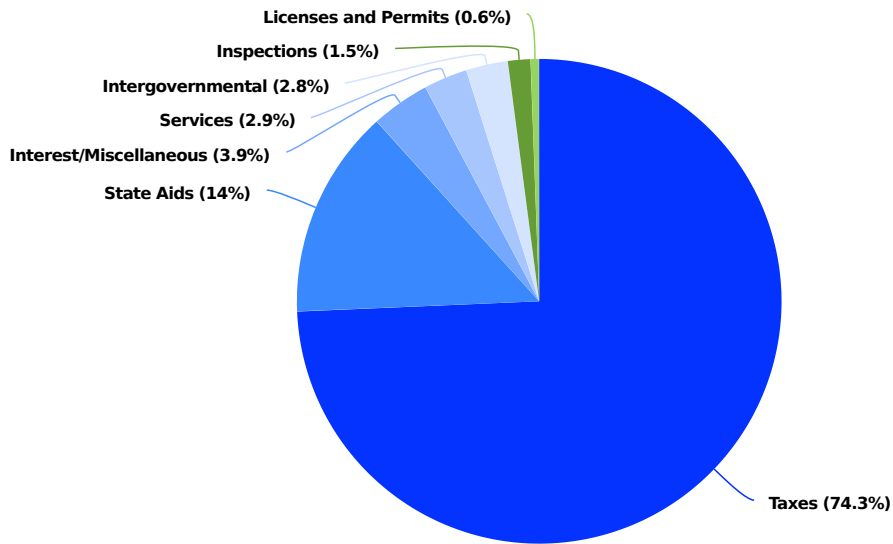
Revenue Source Proposed and Historical Budget vs. Actual



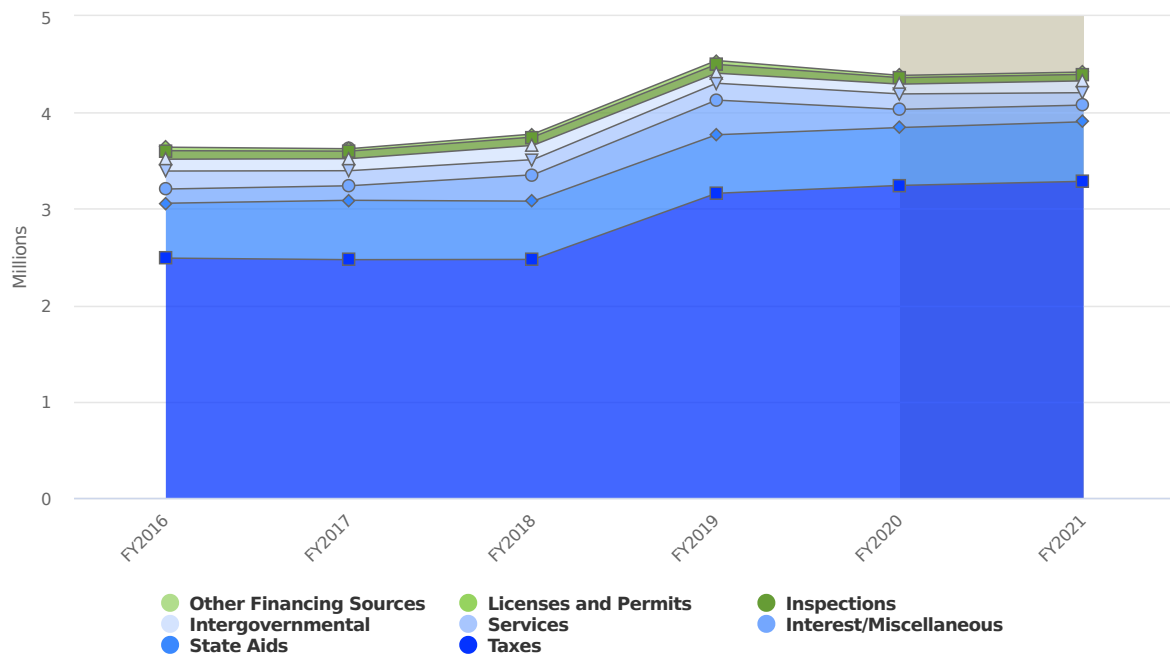
Revenues by Source

Approximately 74% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2020 as well as 2021.

Projected 2021 Revenues by Source



### Budgeted and Historical 2021 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Revenue Source</b>				
<b>Taxes</b>				
Property Taxes	\$3,184,461.00	\$3,184,461.00	\$3,226,561.00	1.3%
Interest On Delinquent Taxes	\$18,759.71	\$12,000.00	\$12,000.00	0%
Payment In Lieu Of Taxes	\$46,127.00	\$46,126.56	\$46,532.57	0.9%
<b>Total Taxes:</b>	<b>\$3,249,347.71</b>	<b>\$3,242,587.56</b>	<b>\$3,285,093.57</b>	<b>1.3%</b>
<b>Intergovernmental</b>				
Community Development Block Grant	\$1,680.00	\$5,598.00	\$5,598.00	0%
Public Safety Communication Administration	\$95,953.00	\$95,952.75	\$97,488.25	1.6%
North Shore Library Administration	\$19,521.00	\$0.00	\$19,521.00	
Intergovernmental Grant	\$71,216.00	\$0.00	\$0.00	
<b>Total Intergovernmental:</b>	<b>\$188,370.00</b>	<b>\$101,550.75</b>	<b>\$122,607.25</b>	<b>20.7%</b>
<b>State Aids</b>				
State Shared Revenue	\$60,321.00	\$60,320.87	\$60,296.00	0%
Video Service Provider Aid	\$7,330.04	\$0.00	\$7,330.00	
Recycling Grant	\$25,676.07	\$25,679.00	\$25,676.00	0%
Exempt Computer Aid	\$15,160.00	\$15,160.00	\$15,160.00	0%
Personal Property Aid	\$1,738.00	\$0.00	\$1,737.00	
State Transportation Aid	\$402,837.00	\$402,837.00	\$412,020.00	2.3%
State Highway 32 Connecting Highway Aid	\$16,954.00	\$16,954.00	\$16,954.00	0%

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Expenditure Restraint Aid	\$79,944.00	\$79,943.51	\$78,900.00	-1.3%
<b>Total State Aids:</b>	<b>\$609,960.11</b>	<b>\$600,894.38</b>	<b>\$618,073.00</b>	<b>2.9%</b>
<b>Licenses and Permits</b>				
Operator Licenses	\$1,425.00	\$1,000.00	\$1,000.00	0%
Liquor Licenses	\$2,900.00	\$3,000.00	\$2,900.00	-3.3%
Cigarette Licenses	\$300.00	\$300.00	\$200.00	-33.3%
Animal Licenses	\$1,750.00	\$1,750.00	\$1,750.00	0%
Transient Merchant Permit	\$350.00	\$300.00	\$300.00	0%
Excavation/Right Of Way/Privilege	\$12,000.00	\$15,000.00	\$15,000.00	0%
Rummage Sale Permits	\$120.00	\$220.00	\$120.00	-45.5%
Dumpster Permits	\$2,000.00	\$1,000.00	\$2,000.00	100%
Sign Permits	\$500.00	\$700.00	\$500.00	-28.6%
Conditional Use Permits	\$700.00	\$300.00	\$300.00	0%
Board Of Zoning Appeals Fees	\$2,000.00	\$0.00	\$500.00	
Special Event Permits	\$50.00	\$250.00	\$50.00	-80%
<b>Total Licenses and Permits:</b>	<b>\$24,095.00</b>	<b>\$23,820.00</b>	<b>\$24,620.00</b>	<b>3.4%</b>
<b>Services</b>				
Cable Franchise Fees	\$65,000.00	\$74,000.00	\$65,000.00	-12.2%
Tree Program	\$5,000.00	\$5,000.00	\$5,000.00	0%
Fines & Forfeitures	\$24,000.00	\$50,000.00	\$40,000.00	-20%
Misc. Service Fee-Notary/Fingerprinting	\$161.50	\$100.00	\$100.00	0%
Property Status Revenue	\$4,777.25	\$3,100.00	\$4,000.00	29%
Publication Fees	\$250.00	\$175.00	\$175.00	0%
Data Sales	\$550.00	\$550.00	\$550.00	0%
Special Pickups	\$9,170.50	\$8,000.00	\$8,000.00	0%
Mulch Deliveries	\$8,500.00	\$4,800.00	\$4,800.00	0%
Garbage & Recycling Cans/Utd	\$0.00	\$2,600.00	\$0.00	-100%
Well Permit	\$6,900.00	\$10,000.00	\$0.00	-100%
Park Facility Rental & Programs	\$3,205.50	\$800.00	\$800.00	0%
Public Works Service Revenue	\$288.50	\$1,000.00	\$300.00	-70%
<b>Total Services:</b>	<b>\$127,803.25</b>	<b>\$160,125.00</b>	<b>\$128,725.00</b>	<b>-19.6%</b>
<b>Inspections</b>				
Residential Code Compliance	\$100.00	\$0.00	\$0.00	
Architectural Review Committee Applications	\$2,000.00	\$2,000.00	\$2,000.00	0%
Occupancy Permits	\$250.00	\$140.00	\$250.00	78.6%
Building Permits	\$85,000.00	\$65,000.00	\$65,000.00	0%
Vacant Property Fees	\$750.00	\$0.00	\$0.00	
<b>Total Inspections:</b>	<b>\$88,100.00</b>	<b>\$67,140.00</b>	<b>\$67,250.00</b>	<b>0.2%</b>
<b>Interest/Miscellaneous</b>				
Equipment Rental - Sewer Fund	\$17,500.00	\$17,500.00	\$20,000.00	14.3%
Equipment Rental - Stormwater Fund	\$17,500.00	\$17,500.00	\$20,000.00	14.3%
Interest	\$125,000.00	\$140,000.00	\$110,000.00	-21.4%
Unrealized & Realized Gain/Loss - Investments	\$53,370.00	\$0.00	\$0.00	

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Miscellaneous Revenues	\$2,587.00	\$500.00	\$500.00	0%
Copies	\$5.00	\$150.00	\$150.00	0%
Fire Dues	\$22,749.88	\$0.00	\$0.00	
False Alarm Fees	\$5,000.00	\$5,000.00	\$5,000.00	0%
Recycling Proceeds	\$500.00	\$1,000.00	\$500.00	-50%
Credit Card Rebate	\$7,866.46	\$7,000.00	\$7,000.00	0%
Insurance Awards	\$15,284.00	\$0.00	\$0.00	
Equipment Sales	\$3,436.26	\$0.00	\$0.00	
Community Event Donations	\$0.00	\$0.00	\$10,000.00	
<b>Total Interest/Miscellaneous:</b>	<b>\$270,798.60</b>	<b>\$188,650.00</b>	<b>\$173,150.00</b>	<b>-8.2%</b>
<b>Other Financing Sources</b>				
Transfer From Cda	\$3,667.00	\$0.00	\$0.00	
<b>Total Other Financing Sources:</b>	<b>\$3,667.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	
<b>Total Revenue Source:</b>	<b>\$4,562,141.67</b>	<b>\$4,384,767.69</b>	<b>\$4,419,518.82</b>	<b>0.8%</b>



# General Government



**Lynn Galyardt**  
*Administrative Services Director*

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

## 2021 Goals

### Administration

- Mitigate impact of COVID-19 and pandemic related issues.
- Facilitate statutorily required 2021 Comprehensive Plan update.
- Develop annual Citizens Academy program.
- Update Village Strategic Plan.
- Update and implement leadership succession plan.
- Review and implement areas identified in CVMIC Safety and Human Resources Audit.
- Continue implementation of employee appraisal process as well as develop and implement merit-based pay system.
- Update performance management tracking system and reporting.
- Maintain organizational recognitions for excellence in performance management.

### Finance

- Receive Government Finance Officers Association (GFOA) Excellence in Budgeting and Comprehensive Annual Financial Reporting (CAFR) Award.
- Complete Village audit with no new material weaknesses.
- Develop 2022-2027 Village Long-Term Financial Plan.
- Coordinate planned long-term debt issuance for 2021-2023 Village Capital Projects.
- Implement ClearGov budgeting program with development of the annual budget, compliant with levy limits and expenditure restraint programs, strengthening fund balances and reserves.
- Identify \$300,000 in revenue sources, operational savings, collaboration with other municipalities, contract rebidding, grants, etc.
- Coordinate internal Financial Steering Committee.

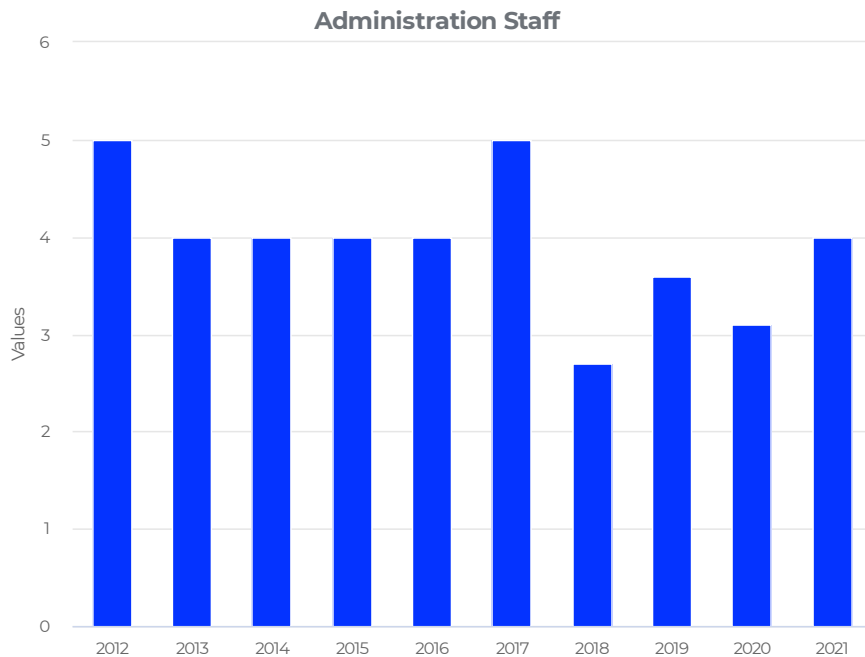
### Communications

- Develop a Communications Plan for all communication platforms.
- Produce weekly Bayside Buzz and increase subscribers.
- Synchronize communications across available channels to provide consistent information and resources to residents.
- Maintain Village website interface and update information weekly.
- Enhance communication tools to educate and enable citizens in the use of online resources.
- Promote Access Bayside and educate residents on the use of the platform.
- Identify trending and recurring seasonal issues and develop public resource guides.
- Enhance social media reach.
- Develop formal customer service program standards.

## Staffing

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

Within Village Hall, the 2020 budget included funds for a full-time Accounting Assistant and funded a portion of the Human Resource and Building Services Administrator position. To mitigate the impacts of COVID-19, the full time Accounting Assistant position was reallocated to a part-time Deputy Clerk. The 2021 Budget includes both the part-time Deputy Clerk and also authorizes a part-time Deputy Treasurer. The overall net impact is a reduction in personnel costs. All other staffing in Village Hall remains the same.

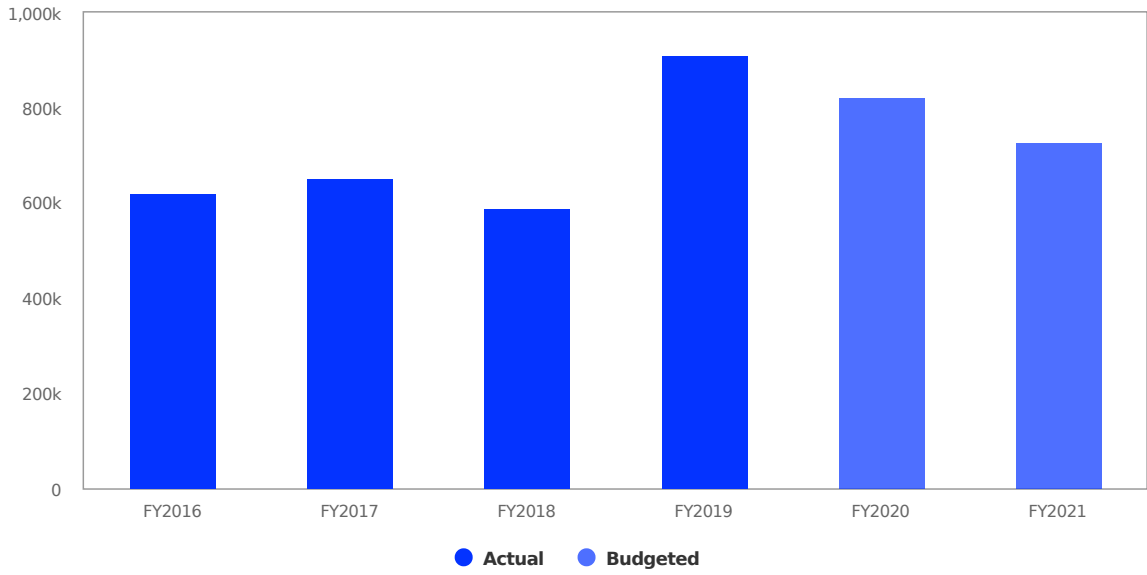


## Expenditures Summary

Changes within the general government budget include the full conversion of Village liability insurance to CVMIC, which reduced annual operating costs, reallocation of staffing personnel as outlined in personnel changes, reduced election costs due to fewer elections in 2021, and continuation of the COVID-19 pandemic contingency fund. The purpose of the COVID-19 pandemic is to help the Village mitigate against both potential increased expenditures in dealing with the pandemic and unforeseen revenue losses as a result of the pandemic. Overall, general government expenditures are anticipated to be 11.48% less in 2021.

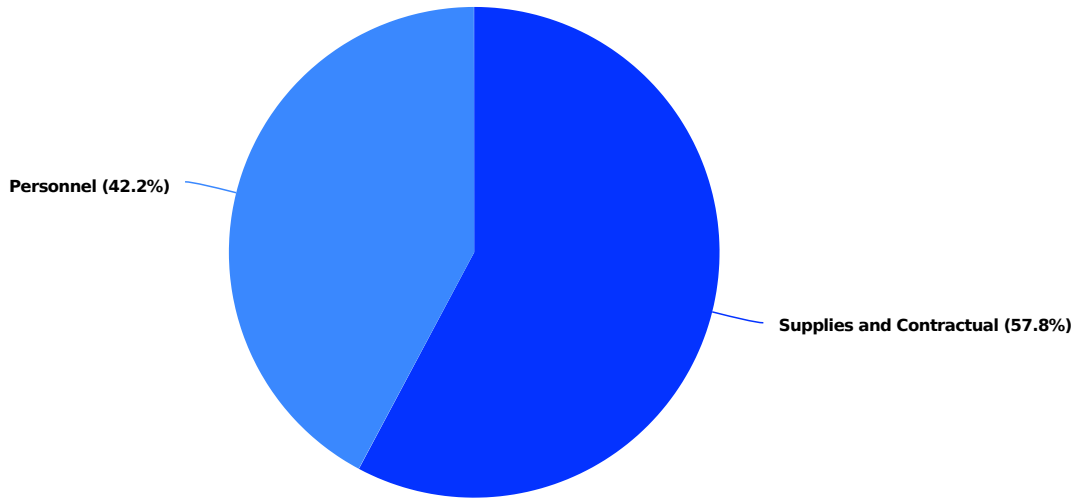
**\$728,663** **-\$94,470**  
(-11.48% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

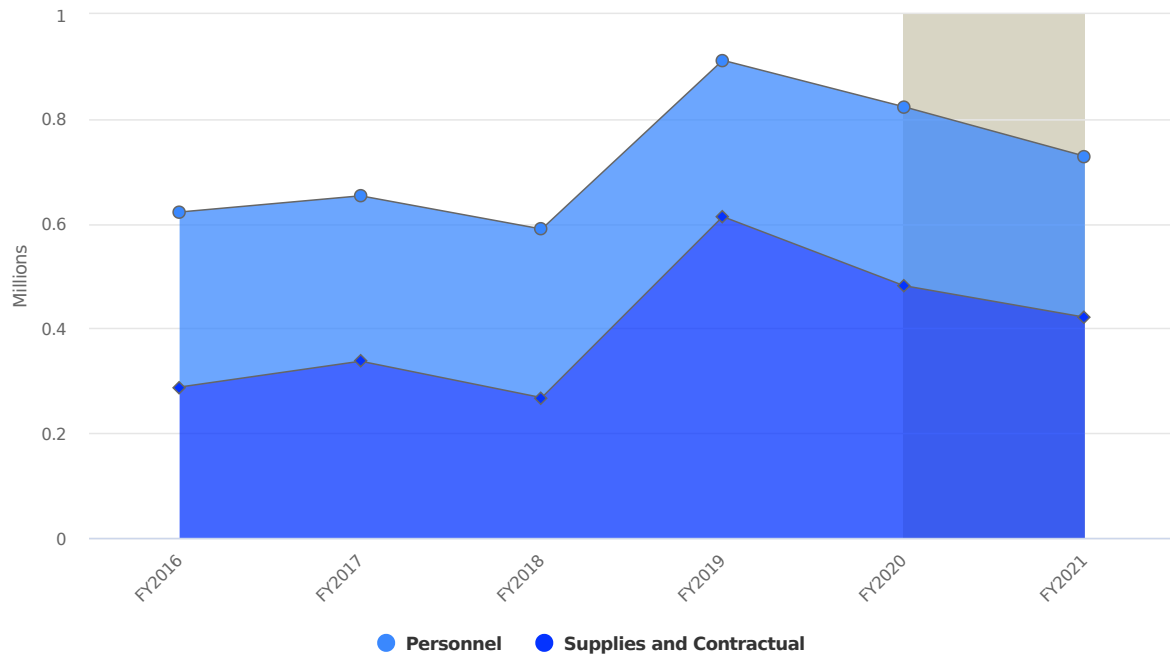


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages - Ft	\$244,929.66	\$251,280.00	\$236,083.00	-6%
Health Insurance Buyout	\$2,100.00	\$2,100.00	\$2,000.00	-4.8%
Dental Insurance Buyout	\$135.84	\$217.00	\$208.00	-4.1%
Trustee Wages	\$8,200.00	\$8,400.00	\$8,400.00	0%
Elections Wages	\$6,000.00	\$6,000.00	\$3,000.00	-50%
Elections Supplies	\$11,625.00	\$7,600.00	\$3,800.00	-50%
Wisconsin Retirement System	\$16,532.75	\$17,805.00	\$15,017.00	-15.7%
Social Security	\$19,535.46	\$21,573.00	\$20,402.00	-5.4%
Life Insurance	\$876.13	\$1,088.10	\$796.00	-26.8%
Health Insurance	\$18,843.84	\$24,294.00	\$17,393.00	-28.4%
Dental Insurance	\$501.77	\$544.00	\$362.00	-33.5%
Recruitment	\$296.00	\$700.00	\$0.00	-100%
<b>Total Personnel:</b>	<b>\$329,576.45</b>	<b>\$341,601.10</b>	<b>\$307,461.00</b>	<b>-10%</b>
<b>Supplies and Contractual</b>				
Special Legal Services	\$2,000.00	\$2,000.00	\$2,000.00	0%
Contractual Services	\$12,578.00	\$11,078.00	\$13,379.00	20.8%
Legal Counsel - Contracted	\$58,583.00	\$58,583.03	\$58,583.00	0%
Legal Counsel - Personnel	\$8,033.00	\$8,032.56	\$0.00	-100%
Audit Services	\$18,403.00	\$18,402.50	\$18,742.50	1.8%

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Assessor Services	\$24,900.00	\$24,900.00	\$24,900.00	0%
Telecommunications	\$2,900.00	\$2,900.00	\$2,614.00	-9.9%
Computer Support	\$1,000.00	\$1,000.00	\$1,000.00	0%
Benefit Administrative Fees	\$510.00	\$510.00	\$200.40	-60.7%
Investment Fees	\$4,200.00	\$4,200.00	\$4,200.00	0%
Materials & Supplies	\$2,262.00	\$2,200.00	\$2,200.00	0%
Financial Advisor Services	\$6,000.00	\$6,000.00	\$6,000.00	0%
Administrative	\$800.00	\$800.00	\$800.00	0%
Office Supplies	\$4,000.00	\$4,000.00	\$4,000.00	0%
Postage	\$8,907.00	\$7,000.00	\$2,600.00	-62.9%
Dues & Subscriptions	\$4,161.00	\$4,161.00	\$6,430.47	54.5%
Training, Safety & Certifications	\$5,100.00	\$5,100.00	\$8,255.00	61.9%
Wellness	\$1,000.00	\$1,000.00	\$1,000.00	0%
Publications & Printing	\$100.00	\$100.00	\$100.00	0%
Equipment Replacement	\$2,000.00	\$2,000.00	\$2,000.00	0%
Employee Recognition	\$100.00	\$100.00	\$100.00	0%
Contingency	\$0.00	\$20,000.00	\$50,000.00	150%
Covid 19 Contingency	\$167,908.00	\$167,908.00	\$89,554.00	-46.7%
Pollution Liability	\$0.00	\$886.00	\$0.00	-100%
General Liability	\$20,194.00	\$21,218.00	\$44,605.52	110.2%
Automobile Liability	\$5,134.00	\$19,669.00	\$5,606.00	-71.5%
Boiler Insurance	\$549.00	\$802.00	\$634.00	-20.9%
Workers Compensation	\$47,603.35	\$59,859.00	\$50,297.55	-16%
Commercial Crime Policy	\$151.04	\$1,921.00	\$166.36	-91.3%
Property Insurance	\$7,417.58	\$8,374.00	\$7,418.00	-11.4%
Public Official Bonds	\$9,624.00	\$12,828.00	\$9,816.48	-23.5%
Tax Refunds/Uncollectible	\$200.23	\$0.00	\$0.00	
Municipal Code	\$4,000.00	\$4,000.00	\$4,000.00	0%
<b>Total Supplies and Contractual:</b>	<b>\$430,318.20</b>	<b>\$481,532.09</b>	<b>\$421,202.28</b>	<b>-12.5%</b>
<b>Total Expense Objects:</b>	<b>\$759,894.65</b>	<b>\$823,133.19</b>	<b>\$728,663.28</b>	<b>-11.5%</b>

# Police Department



**Douglas Larsson**  
*Police Chief*

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

## 2021 Goals

- Update and implement leadership succession plan.
- Maintain organizational recognitions for excellence in performance management.
- Identify community leaders to serve as myBlue partnership coordinators.
- Formalize and promote myBlue Neighbor Mediation Program.
- Quantify metrics to evaluate the effectiveness of the myBlue program.
- Develop programs to enhance neighborhood and community identity and pride.
- Implement Community Standards campaign focused on education, promotion, and enforcement of Village codes.
- Review and implement areas identified in CVMIC Safety and Human Resources Audit.

## Staffing

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

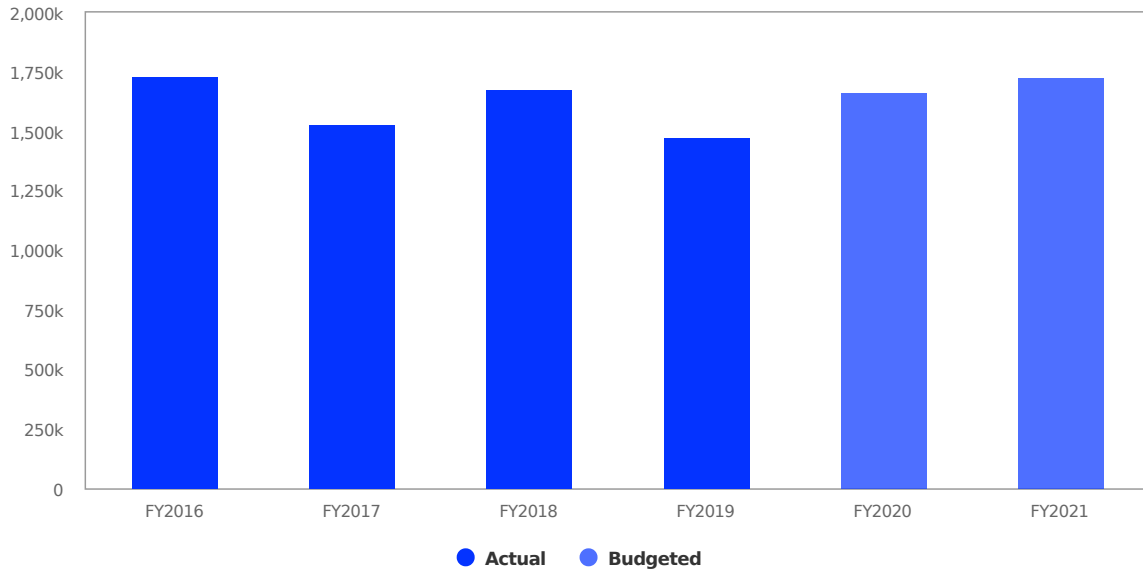
Within the Police Department, there are no proposed staffing changes.



## Expenditures Summary

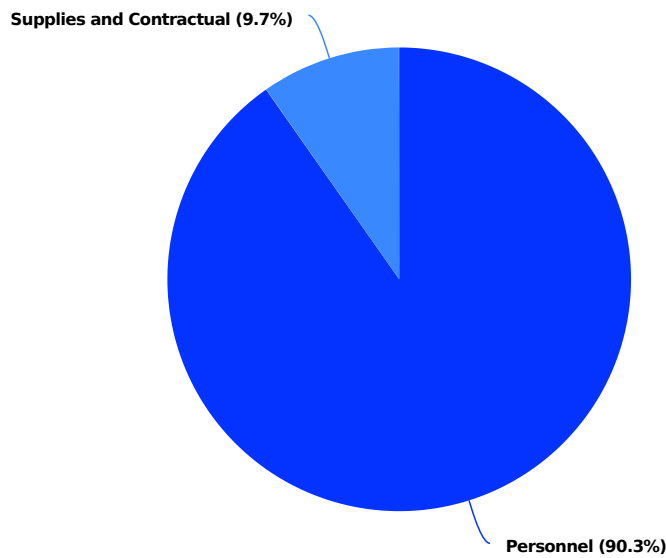
**\$1,731,835** (\$68,173 prior year)

Police Proposed and Historical Budget vs. Actual

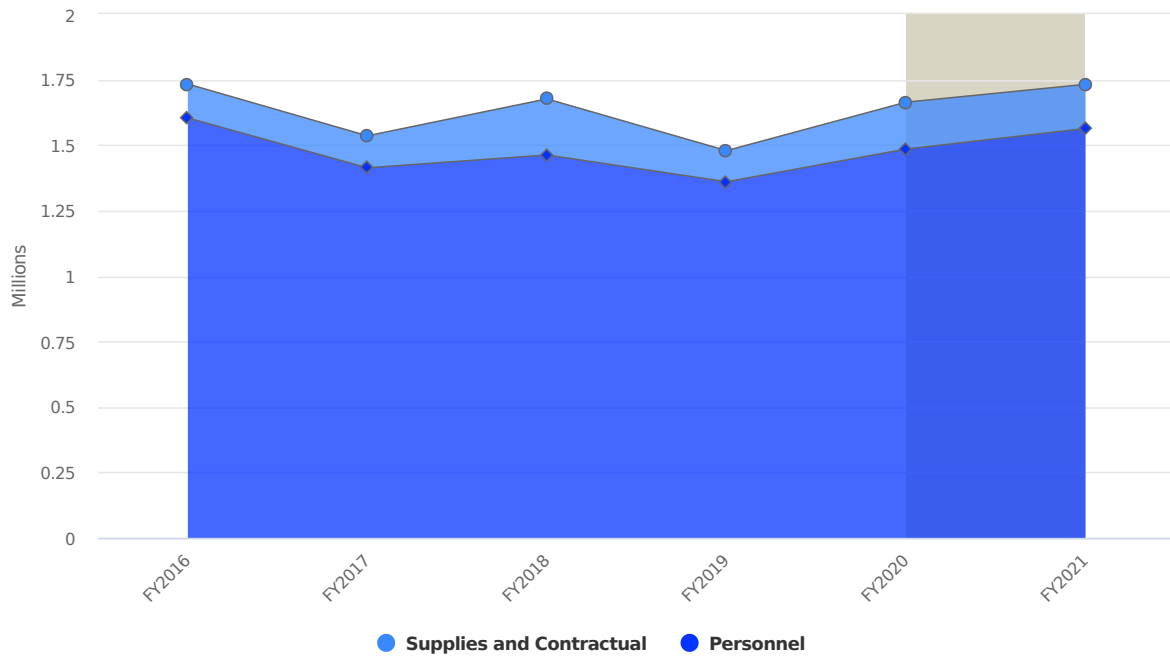


## Expenditures by Expense Type

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages Ft	\$1,023,889.49	\$1,023,408.00	\$1,108,010.00	8.3%
Overtime	\$30,000.00	\$35,000.00	\$30,000.00	-14.3%
Wages Pt	\$29,463.99	\$29,164.00	\$0.00	-100%
Holiday Pay	\$32,267.00	\$32,267.00	\$36,286.00	12.5%
Health Insurance Buyout	\$18,900.00	\$18,900.00	\$12,600.00	-33.3%
Shift Differential Pay-Bump	\$3,360.00	\$3,360.00	\$3,360.00	0%
Dental Insurance Buyout	\$906.00	\$906.00	\$680.00	-24.9%
Wisconsin Retirement System	\$114,366.00	\$114,366.00	\$122,031.00	6.7%
Social Security	\$87,117.17	\$87,618.00	\$91,673.00	4.6%
Life Insurance	\$786.63	\$798.00	\$855.00	7.1%
Health Insurance	\$99,943.33	\$136,189.00	\$155,107.00	13.9%
Dental Insurance	\$1,485.13	\$2,583.00	\$2,705.00	4.7%
<b>Total Personnel:</b>	<b>\$1,442,484.74</b>	<b>\$1,484,559.00</b>	<b>\$1,563,307.00</b>	<b>5.3%</b>
<b>Supplies and Contractual</b>				
House Of Correction Fees	\$1,000.00	\$1,000.00	\$751.00	-24.9%
Contractual Services	\$41,000.00	\$38,905.23	\$36,174.00	-7%
Prosecutorial Services	\$0.00	\$0.00	\$24,897.00	
Legal Counsel-Personnel	\$2,000.00	\$678.50	\$1,000.00	47.4%
Madacc	\$1,300.00	\$1,300.00	\$1,300.00	0%



Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Telecommunications	\$5,196.00	\$5,196.00	\$5,195.00	0%
Computer Support	\$5,000.00	\$5,000.00	\$5,000.00	0%
Benefit Administrative Fees	\$1,140.00	\$1,140.00	\$1,436.40	26%
Materials & Supplies	\$8,025.00	\$6,025.00	\$5,400.00	-10.4%
Fleet Maintenance	\$5,000.00	\$7,000.00	\$7,000.00	0%
Office Supplies	\$1,000.00	\$1,000.00	\$1,000.00	0%
Postage	\$800.00	\$700.00	\$800.00	14.3%
Dues & Subscriptions	\$1,300.00	\$1,560.00	\$990.00	-36.5%
Training, Safety & Certifications	\$5,500.00	\$4,753.00	\$4,000.00	-15.8%
Ammunition	\$1,600.00	\$1,600.00	\$1,600.00	0%
Uniform Supplies	\$6,500.00	\$6,500.00	\$6,500.00	0%
Medical Supplies	\$1,665.00	\$1,672.77	\$1,090.00	-34.8%
Fuel Maintenance	\$16,650.00	\$22,000.00	\$18,060.00	-17.9%
Police Professional Liability	\$12,139.00	\$16,179.00	\$0.00	-100%
Contractual Retirement Benefits	\$56,893.00	\$56,893.47	\$46,334.39	-18.6%
<b>Total Supplies and Contractual:</b>	<b>\$173,708.00</b>	<b>\$179,102.97</b>	<b>\$168,527.79</b>	<b>-5.9%</b>
<b>Total Expense Objects:</b>	<b>\$1,616,192.74</b>	<b>\$1,663,661.97</b>	<b>\$1,731,834.79</b>	<b>4.1%</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.

## 2021 Goals

### Department of Public Works

- Administer Emerald Ash Borer and Urban Forestry Management Plan.
- Conduct analysis of capital assets and develop replacement life cycle.
- Develop environmental educational materials.
- Identify cost-effective disposal partnerships to address collection materials.
- Analyze alternative energy sources for Village facilities, equipment, and operations.
- Quantify metrics to evaluate the effectiveness of the myCrew program.
- Update and implement leadership succession plan.
- Review and implement areas identified in CVMIC Safety and Human Resources Audit.

### Sanitary Sewer

- Update Sanitary Sewer Public and Private Inflow and Infiltration Program.
- Manage 2021 capital projects.

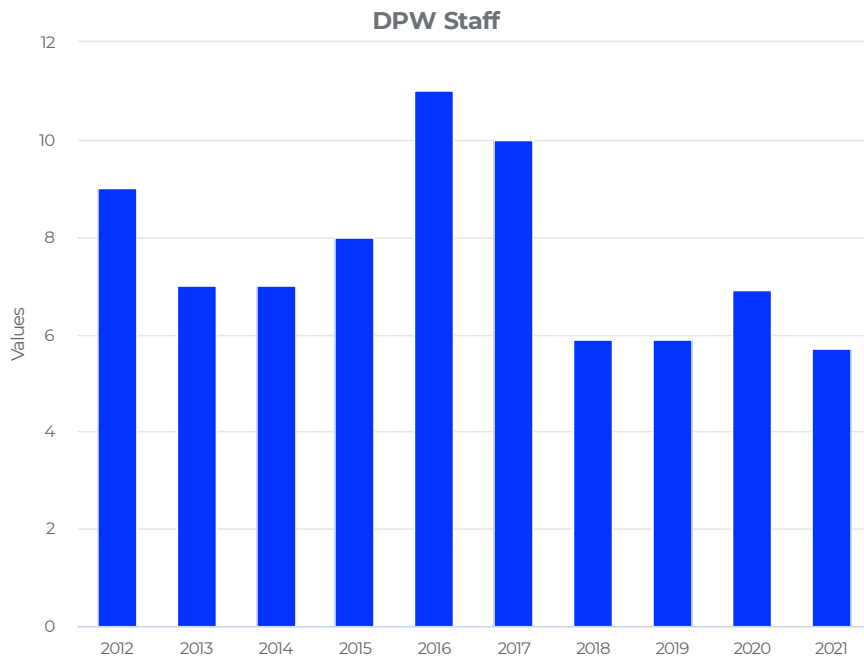
### Stormwater

- Update Village stormwater management plan.
- Implement Phase 2 Fairy Chasm Stormwater management plan.
- Expand right-of-way stormwater management infiltration program.
- Manage 2021 capital projects.

## Staffing

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

Within the Department of Public Works, the 2020 budget contained allocations for 2 LTE employees, 2 seasonal employees and funded portions of the Human Resources and Building Services Administrator. During 2020, 1 LTE and the HR position were furloughed and the 2 seasonal positions were held open. The 2021 budget eliminates 1 LTE and the Human Resource and Building Services Administrator position and retains the seasonal positions. All other staffing within DPW remains the same.

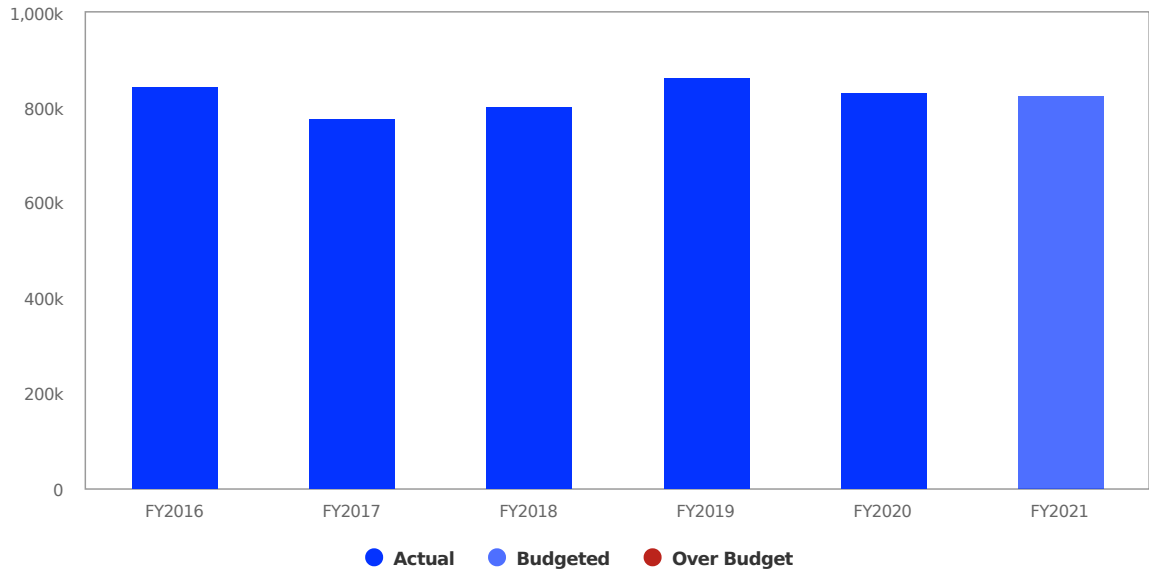


## Expenditures Summary

The overall Public Works budget decreases by .47% in 2021. The 2021 budget reflects step increases for newly hired DPW employees, winter operations, and equipment rental for the removal of Emerald Ash Borer infested trees within the public right of way. The utility budget will continue to decrease as a result of recent upgrades to Village HVAC systems.

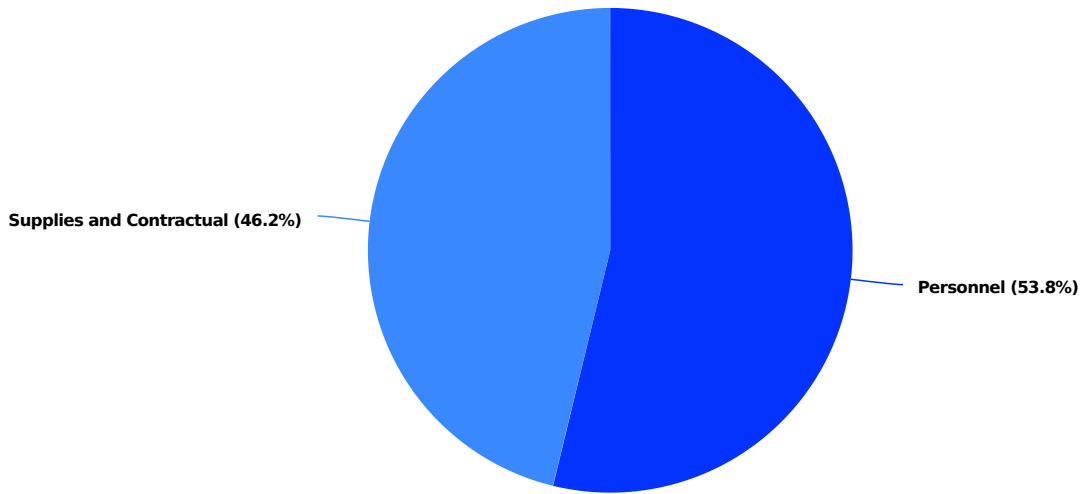
**\$827,995** **-\$3,913**  
(-0.47% vs. prior year)

### DPW Proposed and Historical Budget vs. Actual

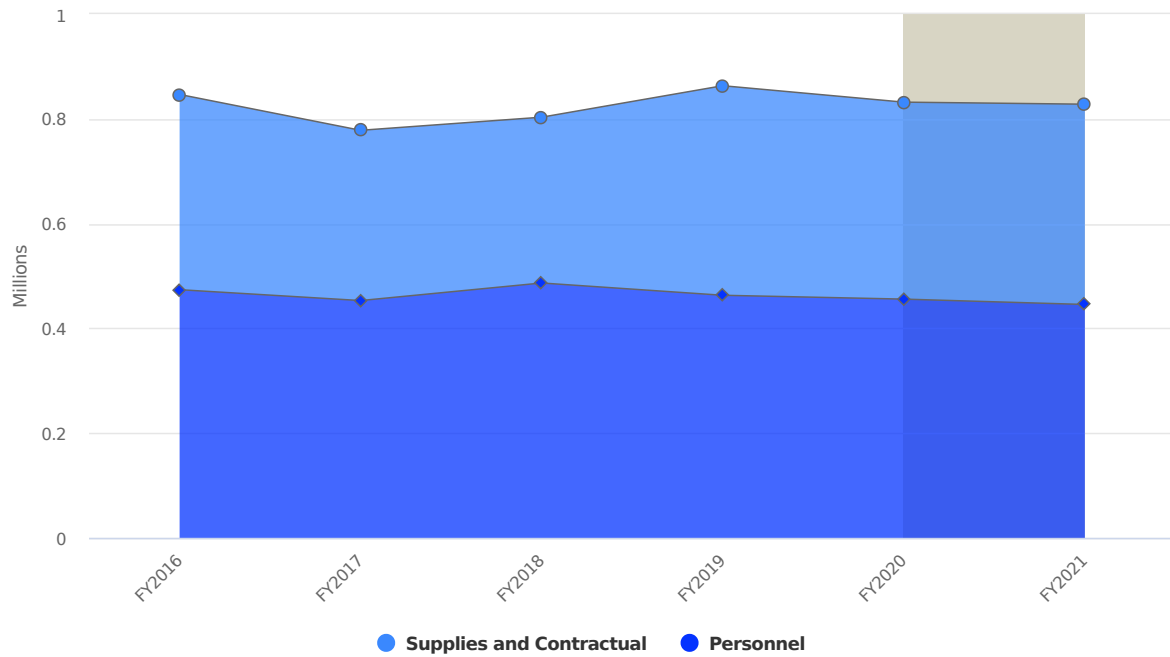


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages Ft	\$286,350.00	\$286,350.00	\$303,960.00	6.1%
Overtime	\$5,839.00	\$3,500.00	\$4,200.00	20%
Wages Pt	\$44,794.66	\$47,571.00	\$0.00	-100%
Health Insurance Buyout	\$375.02	\$500.00	\$0.00	-100%
Dental Insurance Buyout	\$0.00	\$57.00	\$0.00	-100%
Wisconsin Retirement System	\$22,746.40	\$20,848.00	\$20,057.00	-3.8%
Social Security	\$25,807.94	\$24,415.00	\$23,574.00	-3.4%
Life Insurance	\$701.18	\$517.00	\$557.00	7.7%
Health Insurance	\$83,715.22	\$70,459.00	\$91,315.00	29.6%
Dental Insurance	\$1,876.85	\$1,586.00	\$1,903.00	20%
<b>Total Personnel:</b>	<b>\$472,206.27</b>	<b>\$455,803.00</b>	<b>\$445,566.00</b>	<b>-2.2%</b>
<b>Supplies and Contractual</b>				
Facility Maintenance & Supplies	\$20,000.00	\$25,000.00	\$22,500.00	-10%
Cleaning & Janitorial Services	\$11,400.00	\$11,500.00	\$11,400.00	-0.9%
Hvac Maintenance	\$4,200.00	\$4,200.00	\$4,200.00	0%
Contractual Services	\$33,824.00	\$35,094.00	\$38,727.00	10.4%
Engineering	\$16,728.00	\$16,728.00	\$20,000.00	19.6%
Utilities	\$42,000.00	\$59,000.00	\$55,000.00	-6.8%
Telecommunications	\$2,100.00	\$2,865.00	\$2,300.00	-19.7%

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Benefit Administration	\$0.00	\$0.00	\$114.00	
Materials & Supplies	\$6,000.00	\$4,937.73	\$5,100.00	3.3%
Fleet Maintenance	\$37,000.00	\$31,163.00	\$31,163.00	0%
Tools	\$500.00	\$500.00	\$1,500.00	200%
Office Supplies	\$173.00	\$150.00	\$150.00	0%
Dues & Subscriptions	\$925.00	\$525.00	\$525.00	0%
Training, Safety & Certifications	\$1,000.00	\$1,000.00	\$1,950.00	95%
Uniform Supplies	\$2,000.00	\$1,800.00	\$1,800.00	0%
Winter Operations	\$40,000.00	\$36,000.00	\$40,000.00	11.1%
Fuel Maintenance	\$22,000.00	\$22,000.00	\$20,000.00	-9.1%
Equipment Replacement	\$0.00	\$0.00	\$6,200.00	
Equipment Rental	\$7,500.00	\$7,500.00	\$8,500.00	13.3%
Tipping Fees	\$71,000.00	\$68,942.27	\$71,000.00	3%
Yard Waste Tub Grinding	\$7,500.00	\$7,500.00	\$8,500.00	13.3%
Employee Relations	\$0.00	\$0.00	\$100.00	
Street Maintenance	\$7,700.00	\$7,700.00	\$7,700.00	0%
Signage & Traffic Safety	\$2,000.00	\$2,000.00	\$2,000.00	0%
Forestry & Landscaping	\$5,000.00	\$5,000.00	\$7,000.00	40%
Tree Disease Mitigation	\$25,000.00	\$25,000.00	\$15,000.00	-40%
<b>Total Supplies and Contractual:</b>	<b>\$365,550.00</b>	<b>\$376,105.00</b>	<b>\$382,429.00</b>	<b>1.7%</b>
<b>Total Expense Objects:</b>	<b>\$837,756.27</b>	<b>\$831,908.00</b>	<b>\$827,995.00</b>	<b>-0.5%</b>

# Building Inspections



**Leah Hofer**  
*Assistant to the Village Manager*

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

## 2021 Goals

- Implement work plan for Building Services Department paperless permitting.
- Improve building permit and inspection compliance resources.
- Strengthen community standards program and enforcement.
- Cultivate employee situational awareness and proactive problem identification.
- Enhance usage of Access Bayside.

## Staffing

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

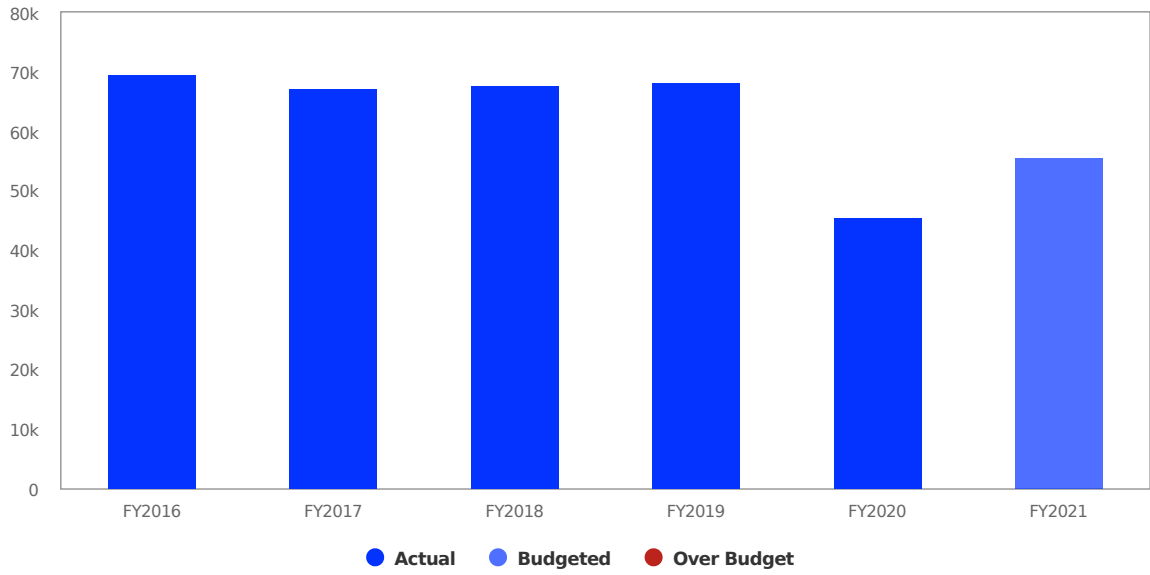


## Expenditures Summary

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

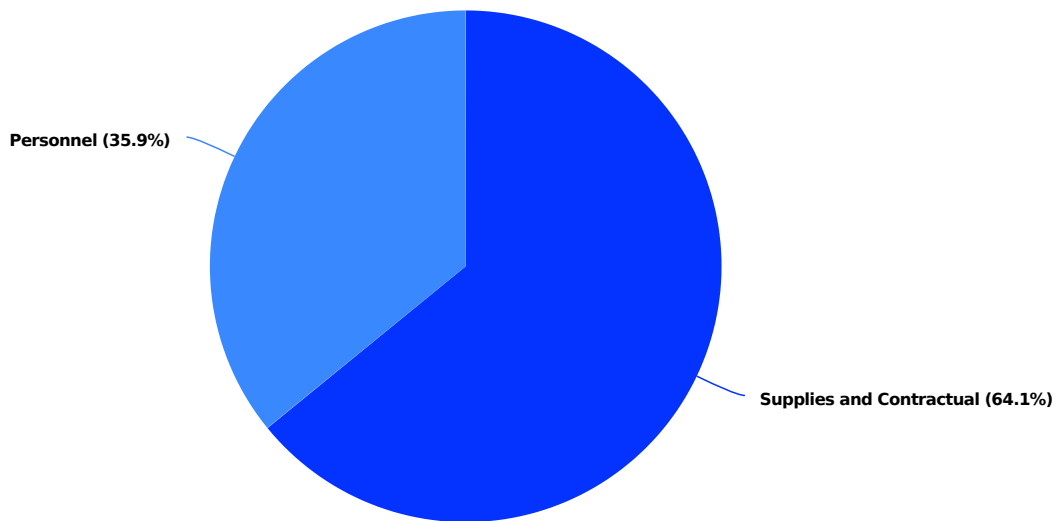
**\$55,750** **\$10,000**  
(21.86% vs. prior year)

### Building Inspections Proposed and Historical Budget vs. Actual



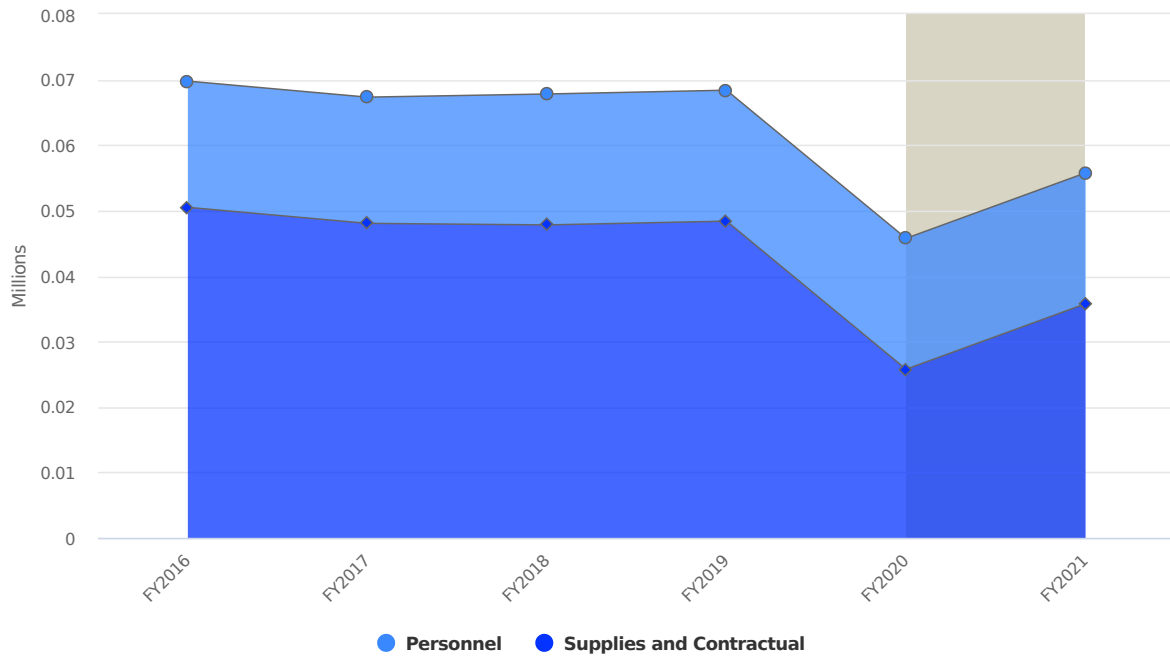
## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type





### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages Ft	\$20,000.00	\$20,000.00	\$20,000.00	0%
<b>Total Personnel:</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>\$20,000.00</b>	<b>0%</b>
<b>Supplies and Contractual</b>				
Building Permits	\$38,250.00	\$25,750.00	\$35,750.00	38.8%
<b>Total Supplies and Contractual:</b>	<b>\$38,250.00</b>	<b>\$25,750.00</b>	<b>\$35,750.00</b>	<b>38.8%</b>
<b>Total Expense Objects:</b>	<b>\$58,250.00</b>	<b>\$45,750.00</b>	<b>\$55,750.00</b>	<b>21.9%</b>

# Municipal Court

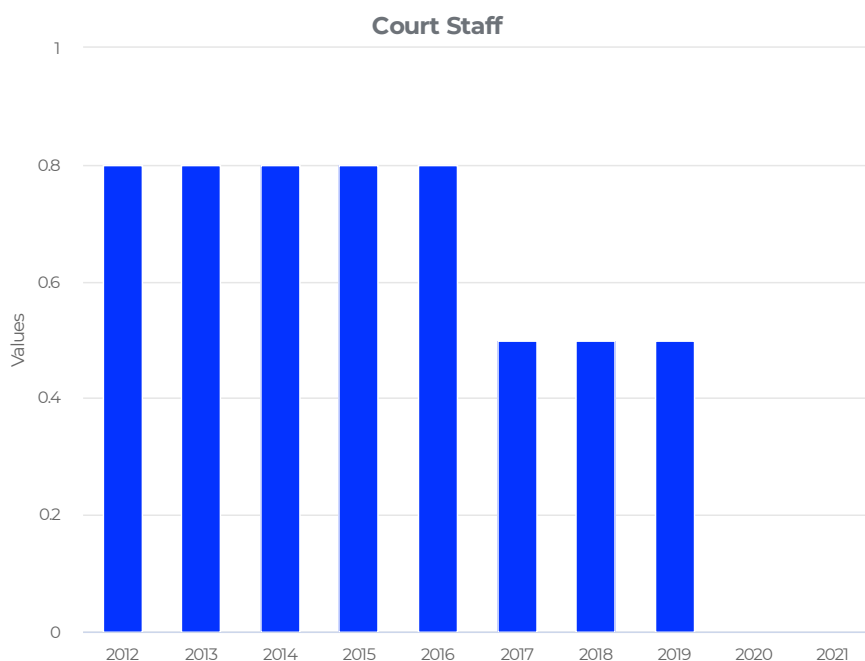


**North Shore Municipal Court**  
*Mary Bersch, City of Glendale*

Mission: To uphold the judicial branch of the Village.

## Staffing

The 2021 budget reallocates existing resources to help mitigate the economic impacts of the COVID-19 pandemic, align to the Village Board’s adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2020, the Village joined the Glendale branch of the North Shore Municipal Court. All staffing functions are performed by City of Glendale staff.

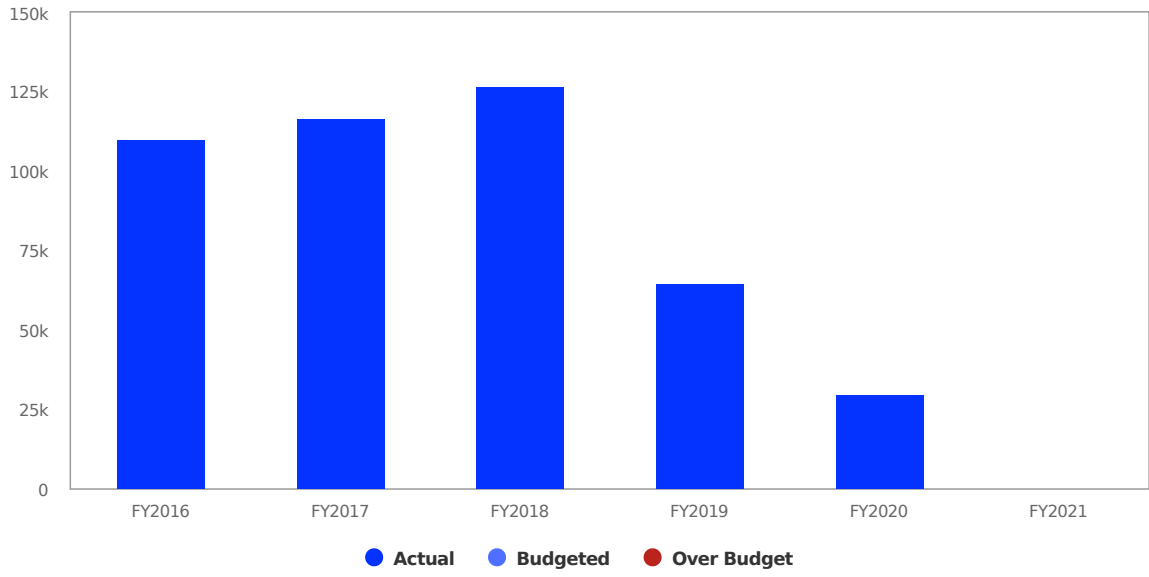


## Expenditures Summary

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** **-\$29,866**  
(-100% vs. prior year)

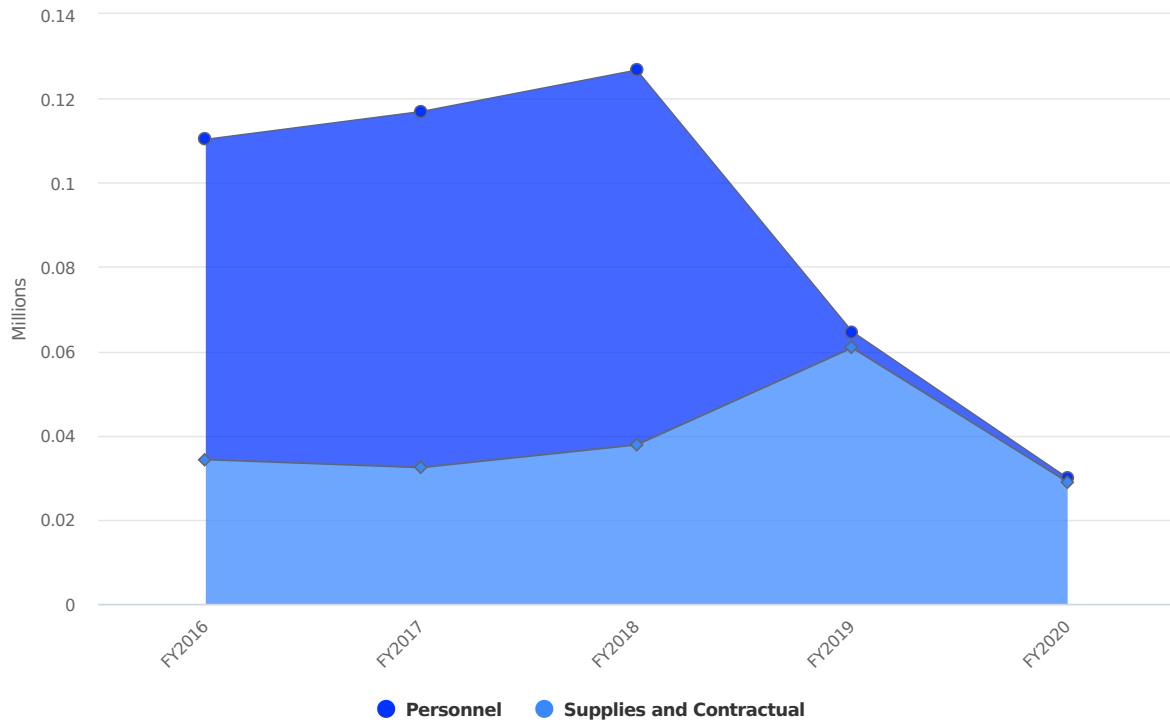
### Court Proposed and Historical Budget vs. Actual



## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type

### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2020 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>			
<b>Personnel</b>			
Judge Fees	\$900.00	\$900.00	-100%
Social Security	\$69.00	\$69.00	-100%
<b>Total Personnel:</b>	<b>\$969.00</b>	<b>\$969.00</b>	<b>-100%</b>
<b>Supplies and Contractual</b>			
Special Prosecutorial Services	\$915.00	\$915.00	-100%
Contractual Services	\$4,090.00	\$4,085.00	-100%
Legal Counsel - Contracted	\$23,897.00	\$23,896.60	-100%
<b>Total Supplies and Contractual:</b>	<b>\$28,902.00</b>	<b>\$28,896.60</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$29,871.00</b>	<b>\$29,865.60</b>	<b>-100%</b>

# North Shore Fire Department



**Robert Whitaker**  
*Fire Chief*

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

## 2021 Goals

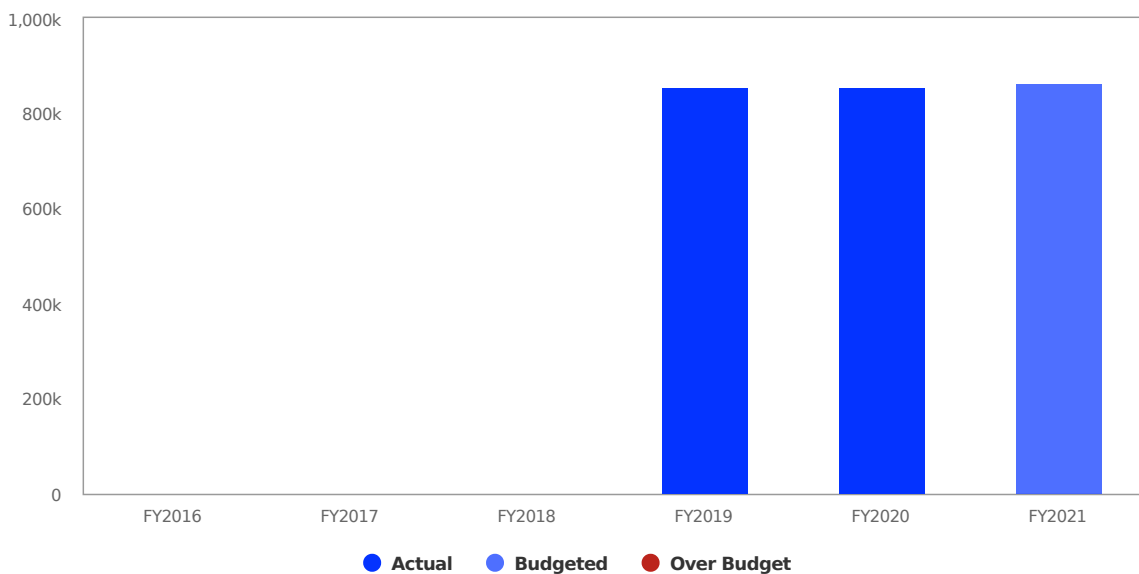
- Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
- Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities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

## Expenditures Summary

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

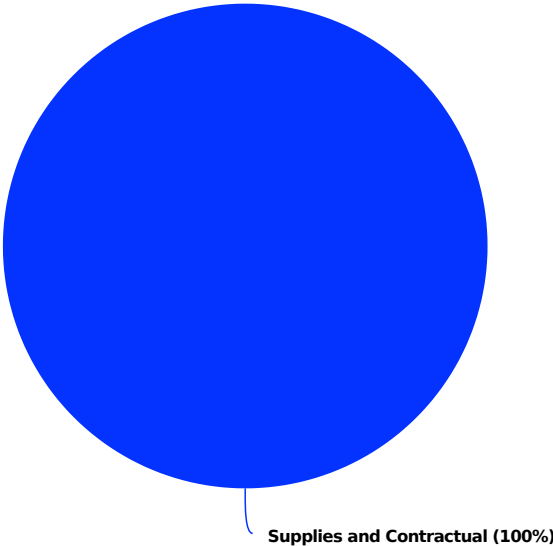
**\$864,506**    **\$10,817**  
(1.27% vs. prior year)

North Shore Fire Department Proposed and Historical Budget vs. Actual

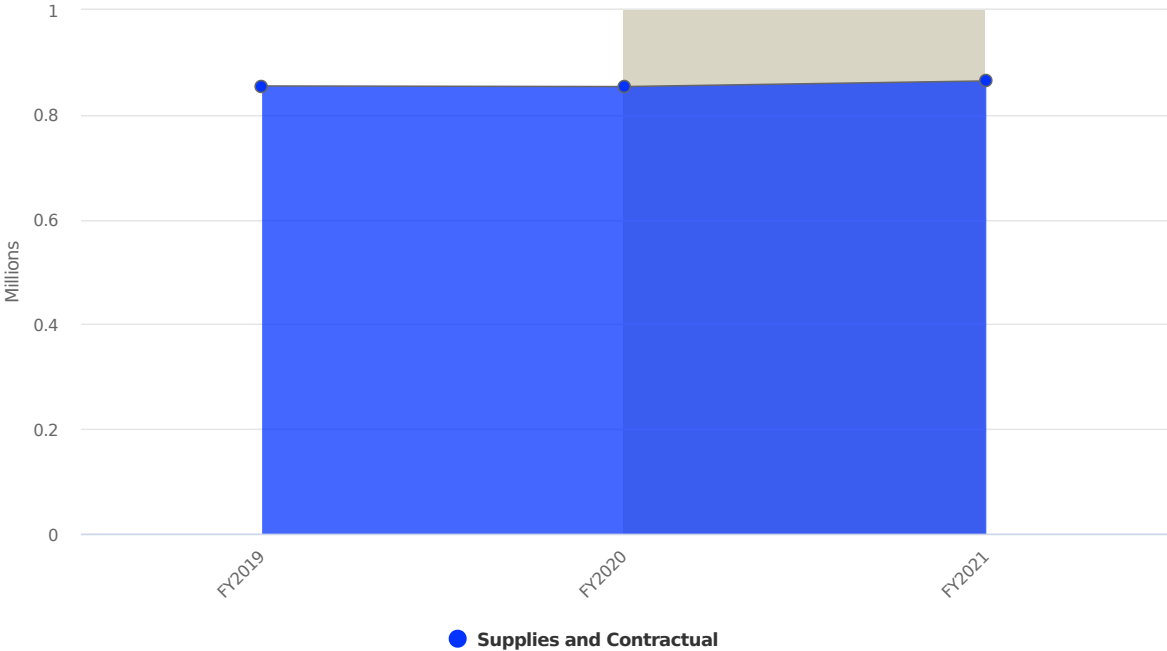


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Supplies and Contractual	~0.85	1.00	~0.85	~17.6%

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Supplies and Contractual</b>				
Fire & Rescue - North Shore	\$853,689.00	\$853,689.00	\$864,506.00	1.3%
Fire Insurance Dues	\$22,750.00	\$0.00	\$0.00	
<b>Total Supplies and Contractual:</b>	<b>\$876,439.00</b>	<b>\$853,689.00</b>	<b>\$864,506.00</b>	<b>1.3%</b>
<b>Total Expense Objects:</b>	<b>\$876,439.00</b>	<b>\$853,689.00</b>	<b>\$864,506.00</b>	<b>1.3%</b>

# North Shore Library

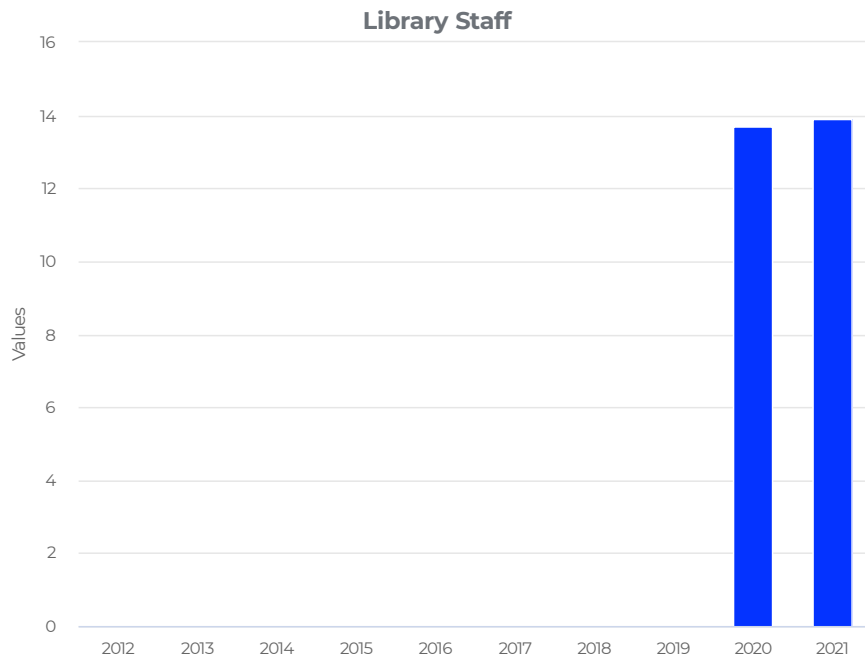


Alyssa Pisarski  
Interim Director

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

## Staffing

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



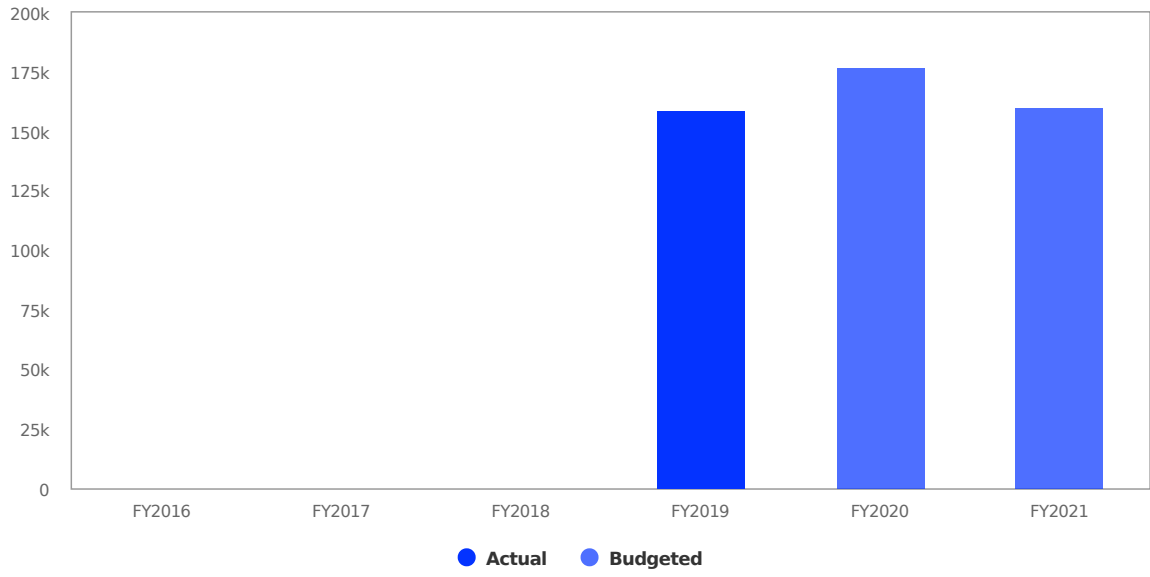
## Expenditures Summary

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

**\$160,277** **-\$17,278**  
(-9.73% vs. prior year)

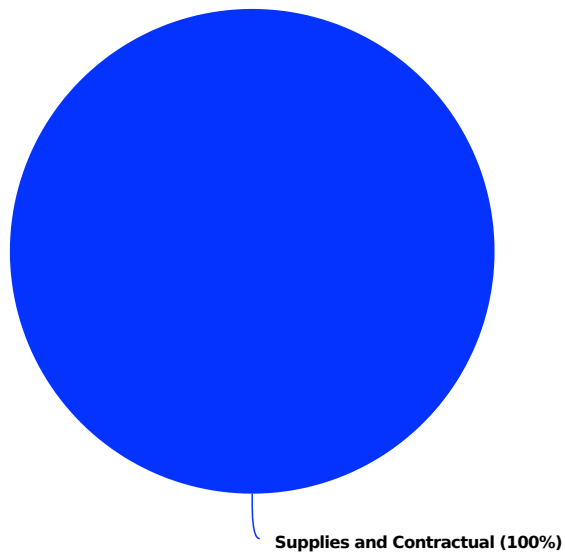


### North Shore Library Proposed and Historical Budget vs. Actual

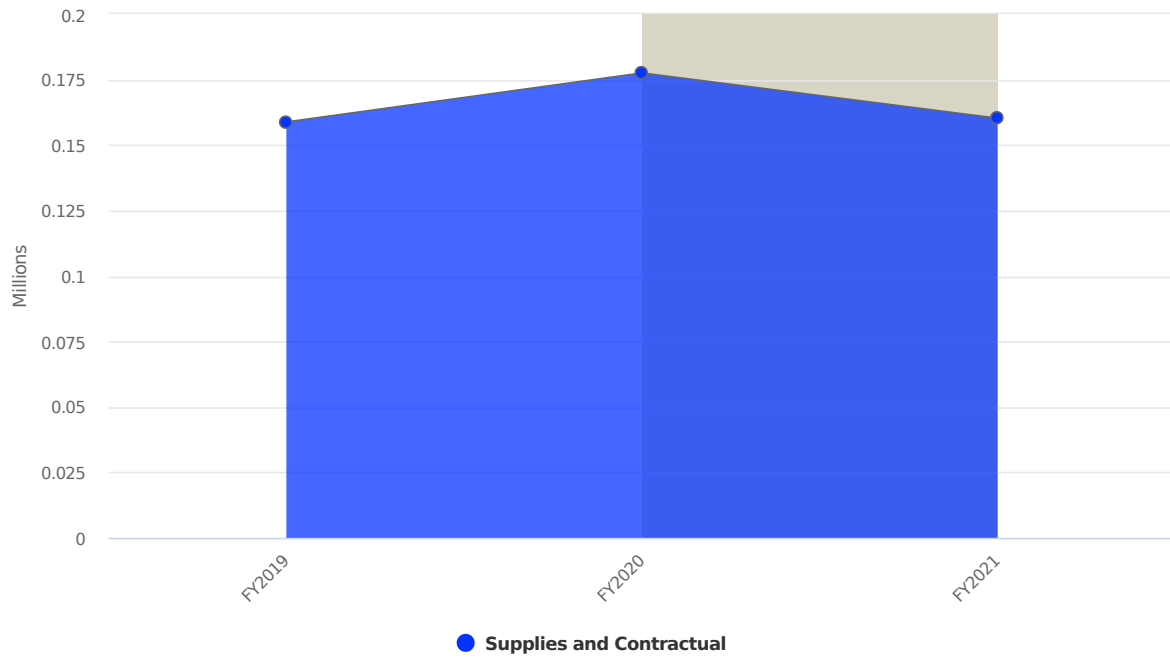


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Supplies and Contractual</b>				
Library-North Shore	\$162,194.00	\$177,555.00	\$160,277.00	-9.7%
<b>Total Supplies and Contractual:</b>	<b>\$162,194.00</b>	<b>\$177,555.00</b>	<b>\$160,277.00</b>	<b>-9.7%</b>
<b>Total Expense Objects:</b>	<b>\$162,194.00</b>	<b>\$177,555.00</b>	<b>\$160,277.00</b>	<b>-9.7%</b>

# Parks



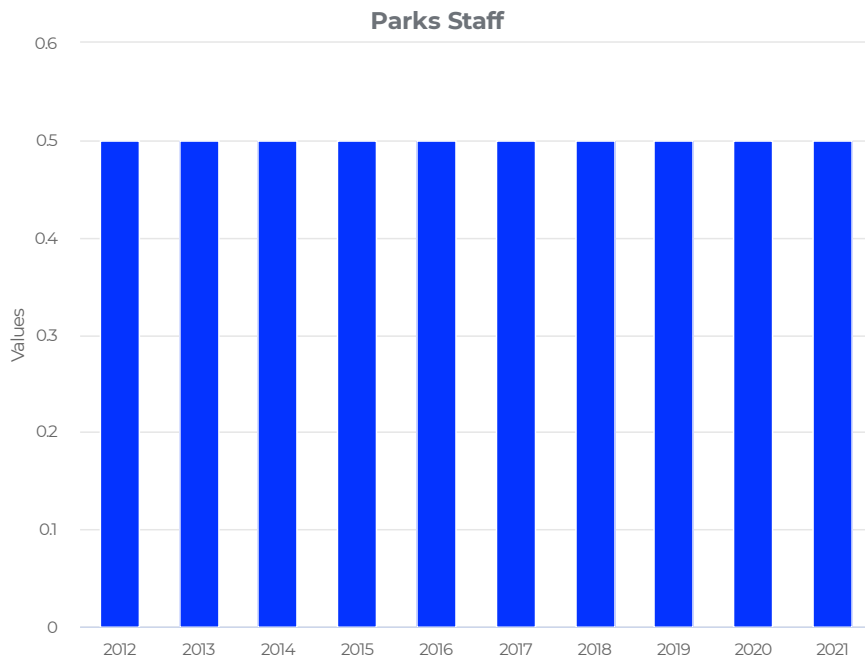
**Shane Albers**  
*Operations Superintendent*

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

## 2021 Goals

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

## Staffing

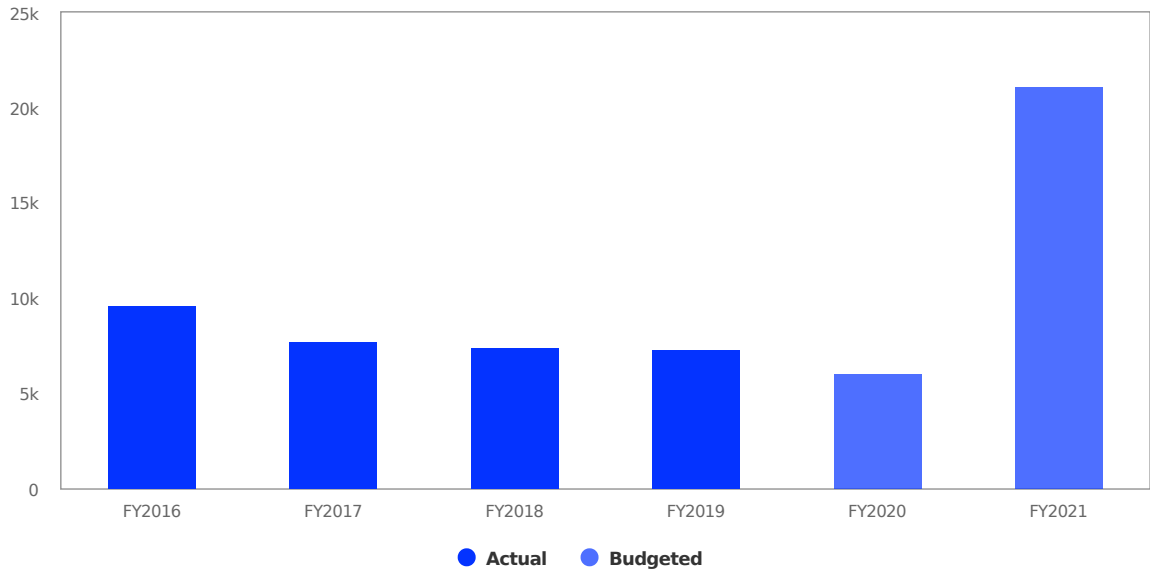


## Expenditures Summary

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

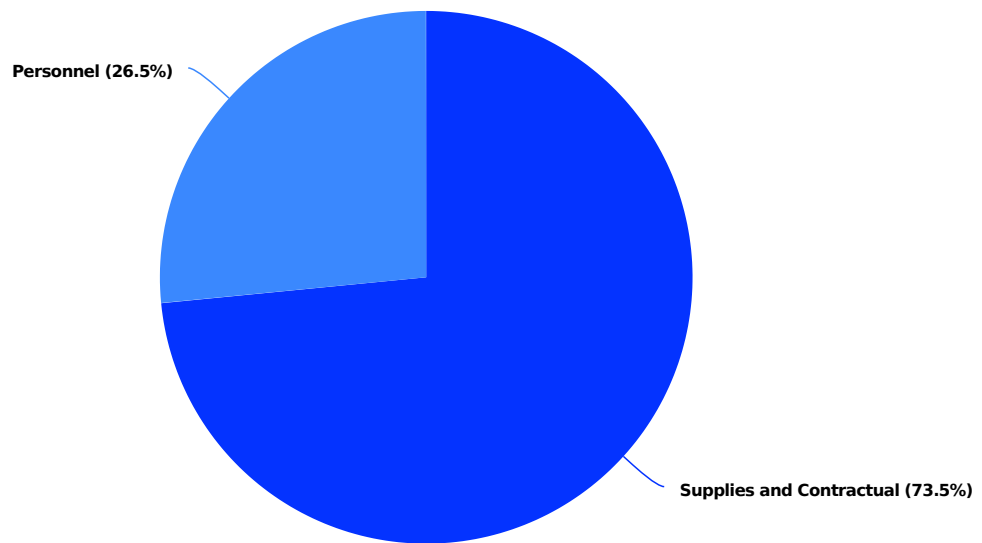
**\$21,098**    **\$15,000**  
(245.98% vs. prior year)

### Parks Proposed and Historical Budget vs. Actual

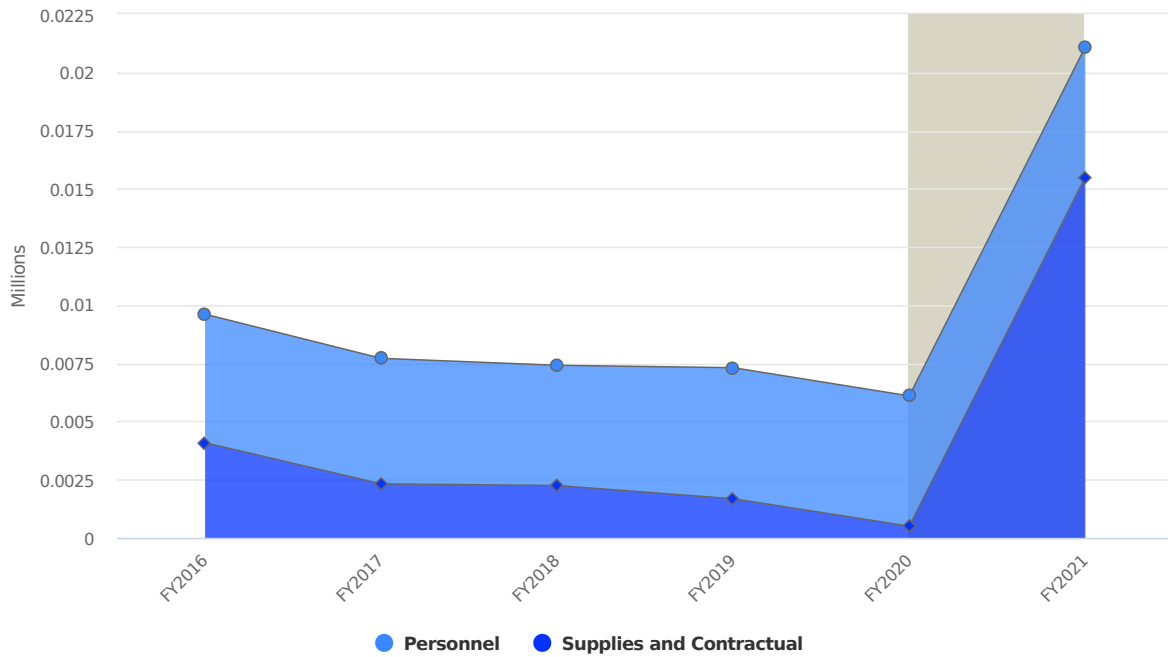


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages - Ft	\$3,036.00	\$5,200.00	\$5,200.00	0%
Social Security	\$232.25	\$398.00	\$397.80	-0.1%
<b>Total Personnel:</b>	<b>\$3,268.25</b>	<b>\$5,598.00</b>	<b>\$5,597.80</b>	<b>0%</b>
<b>Supplies and Contractual</b>				
Materials & Supplies	\$500.00	\$500.00	\$500.00	0%
Community Events	\$0.00	\$0.00	\$15,000.00	
<b>Total Supplies and Contractual:</b>	<b>\$500.00</b>	<b>\$500.00</b>	<b>\$15,500.00</b>	<b>3,000%</b>
<b>Total Expense Objects:</b>	<b>\$3,768.25</b>	<b>\$6,098.00</b>	<b>\$21,097.80</b>	<b>246%</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.

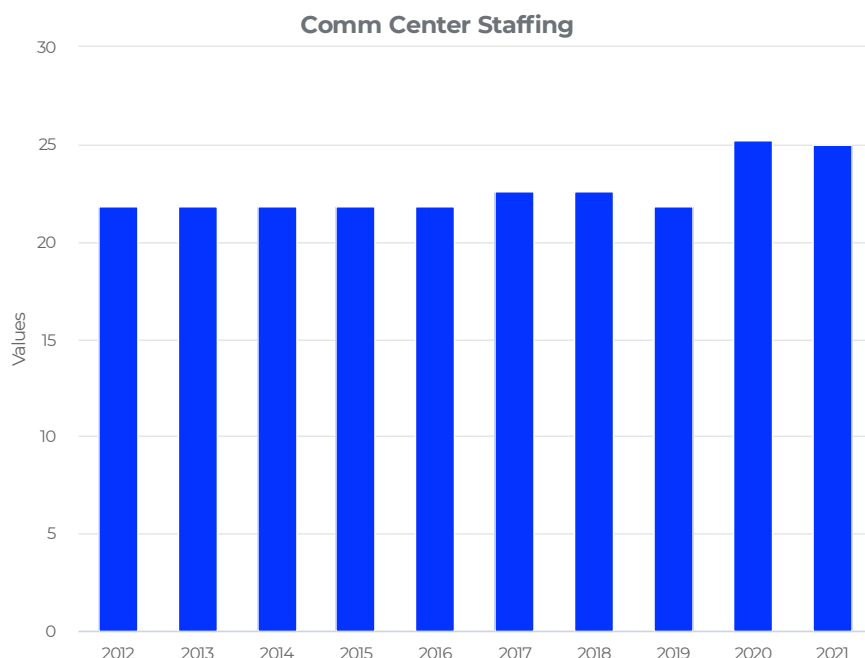
## 2021 Goals

- Implement Next Generation 911 technology.
- Seek levy limit exemption for joint Public Safety Communication Center.
- Audit existing Information Technology system processes.
- Update and implement leadership succession plan.
- Maintain organizational recognitions for excellence in performance management.

## Staffing

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

Within the Bayside Communications Center (BCC), responsibilities within the Information Technology area have been reallocated and the .5 FTE Records Management Administrator position has been eliminated. In addition, the 2020 budget contained 3 dispatch supervisors, 1 training coordinator, and 2 certified training officer/lead dispatchers. The 2021 budget allocates resources for 2 dispatch supervisors, 1 training coordinator, 1 certified training officer/lead dispatcher, and reallocated supervisory position to serve as BCC Deputy Director. All other staffing within BCC is proposed to remain the same.

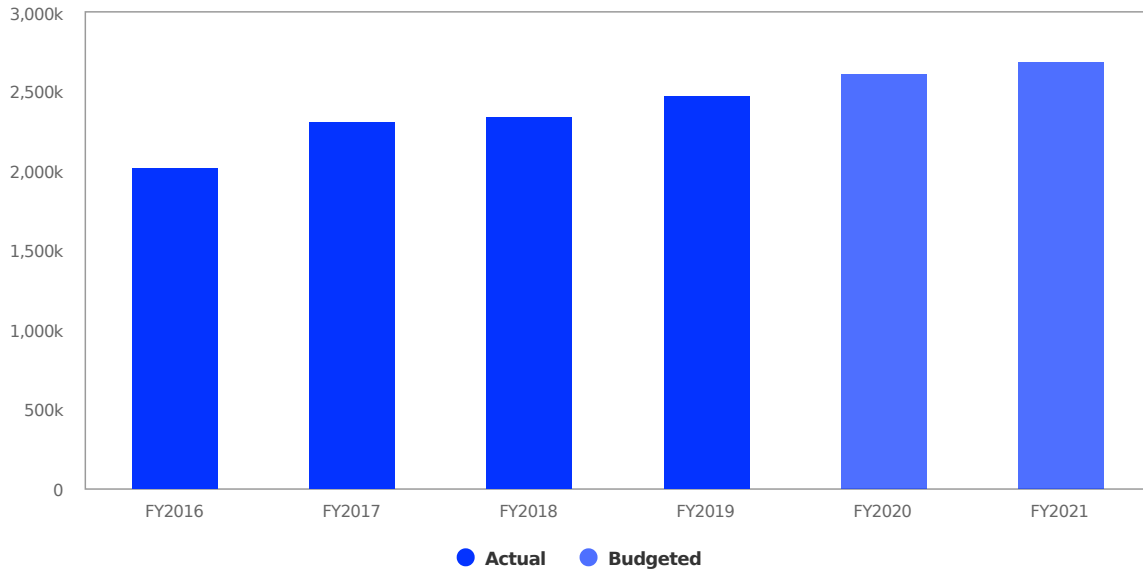


## Expenditures Summary

The Public Safety Communications budget changes are primarily related to step increases for recently hired employees. The BCC will also implement Next Generation 911 in 2021 and will incur additional software support charges. Additional revenues offset information technology expenses and shared technological infrastructure.

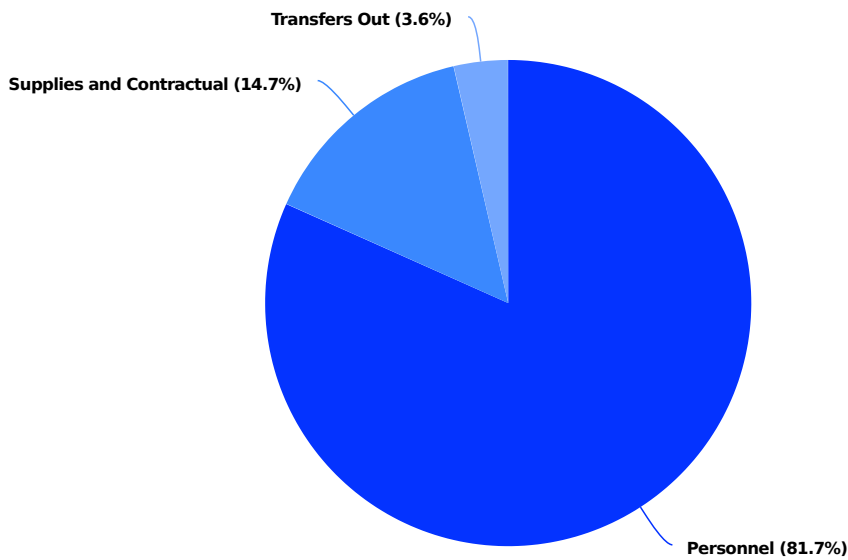
**\$2,700,177** **\$78,582**  
(3% vs. prior year)

Public Safety Communications Proposed and Historical Budget vs. Actual

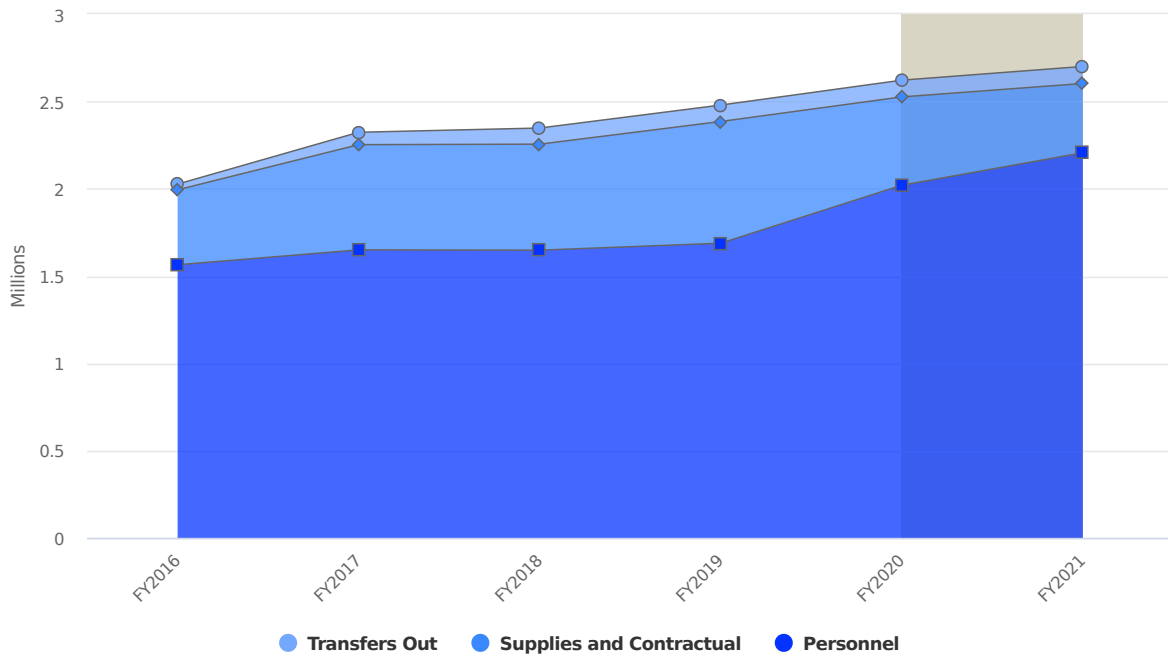


**Expenditures by Expense Type**

Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel</b>				
Wages - Ft	\$1,308,133.30	\$1,409,362.00	\$1,502,249.00	6.6%
Overtime	\$50,000.00	\$46,000.00	\$35,000.00	-23.9%
Holiday Pay	\$28,894.00	\$28,894.00	\$30,902.00	6.9%
Health Insurance Buyout	\$9,283.53	\$8,500.00	\$7,500.00	-11.8%
Dental Insurance Buyout	\$396.46	\$1,314.00	\$997.00	-24.1%
Wisconsin Retirement System	\$93,624.34	\$99,228.00	\$105,850.00	6.7%
Social Security	\$106,848.11	\$114,168.00	\$120,551.00	5.6%
Life Insurance	\$2,075.29	\$1,903.00	\$2,550.00	34%
Health Insurance	\$223,479.62	\$303,738.00	\$392,087.00	29.1%
Dental Insurance	\$4,981.28	\$5,527.00	\$7,157.00	29.5%
Recruitment	\$1,000.00	\$1,000.00	\$1,000.00	0%
<b>Total Personnel:</b>	<b>\$1,828,715.93</b>	<b>\$2,019,634.00</b>	<b>\$2,205,843.00</b>	<b>9.2%</b>
<b>Supplies and Contractual</b>				
Facility Maintenance & Supplies	\$35,000.00	\$20,480.00	\$14,298.00	-30.2%
Cleaning & Janitorial Services	\$11,288.83	\$4,455.00	\$11,183.00	151%
Contractual Services	\$9,033.00	\$9,033.00	\$2,852.83	-68.4%
Legal Counsel-Personnel	\$1,000.00	\$1,000.00	\$1,000.00	0%
Audit Services	\$1,624.00	\$1,624.00	\$0.00	-100%
Utilities	\$24,240.00	\$24,240.00	\$24,240.00	0%



Name	FY2020 Actual	FY2020 Budgeted	FY2021 Budgeted	FY2020 Budgeted vs. FY2021 Budgeted (% Change)
Telecommunications	\$140,000.00	\$139,758.00	\$119,062.00	-14.8%
Computer Support Services	\$8,500.00	\$2,020.00	\$3,500.00	73.3%
Benefit Administrative Fees	\$1,700.00	\$1,700.00	\$478.80	-71.8%
Materials And Supplies	\$6,078.00	\$4,800.00	\$5,000.00	4.2%
Licensing & Maintenance	\$167,717.00	\$167,717.00	\$180,868.00	7.8%
Office Supplies	\$1,800.00	\$1,800.00	\$1,800.00	0%
Postage	\$500.00	\$500.00	\$500.00	0%
Dues & Subscriptions	\$3,000.00	\$3,000.00	\$3,000.00	0%
Training, Safety & Certifications	\$6,000.00	\$6,000.00	\$3,000.00	-50%
Clothing/Employee Expenses	\$437.00	\$0.00	\$0.00	
Equipment Replacement	\$25,127.00	\$25,127.00	\$0.00	-100%
Maintenance Contracts	\$150,011.00	\$77,302.00	\$0.00	-100%
Employee Recognition	\$100.00	\$300.00	\$0.00	-100%
Contingency	\$0.00	\$0.00	\$14,111.93	
General Liability Insurance	\$6,323.00	\$7,503.55	\$5,743.01	-23.5%
Workers Compensation	\$2,257.00	\$2,838.08	\$2,384.68	-16%
Commercial Crime Policy	\$84.00	\$1,080.47	\$93.06	-91.4%
Property Insurance	\$3,730.00	\$3,729.63	\$3,730.00	0%
<b>Total Supplies and Contractual:</b>	<b>\$605,549.83</b>	<b>\$506,007.73</b>	<b>\$396,845.31</b>	<b>-21.6%</b>
<b>Transfers Out</b>				
Administrative/Transfer To	\$95,953.00	\$95,952.75	\$97,488.25	1.6%
<b>Total Transfers Out:</b>	<b>\$95,953.00</b>	<b>\$95,952.75</b>	<b>\$97,488.25</b>	<b>1.6%</b>
<b>Total Expense Objects:</b>	<b>\$2,530,218.76</b>	<b>\$2,621,594.48</b>	<b>\$2,700,176.56</b>	<b>3%</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, Dispatch Fund, Sanitary Sewer Utility and Stormwater Utility. Capital projects are defined as major, non-annual expenditures for equipment or infrastructure, usually totaling over \$5,000. Each year, the Village projects five-year capital project requirements based upon departmental requests through the four adopted strategic initiatives.

In 2021, the Village undertook a comprehensive look at Capital items and created a Capital Improvement Plan that stretches to 2027. 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 2020 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2020 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

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

### 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 forwarding a recommendation to the Finance and Administration Committee.

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

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

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

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

### **Capital Improvement Program Definitions**

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

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

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

### **What are Capital Projects?**

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

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

### **Why have a Capital Improvement Program?**

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

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

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

## **Why a separate Capital Improvement Program?**

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

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

## **How are projects prioritized?**

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

## **Impact on Capital Improvements on the Operating Budget**

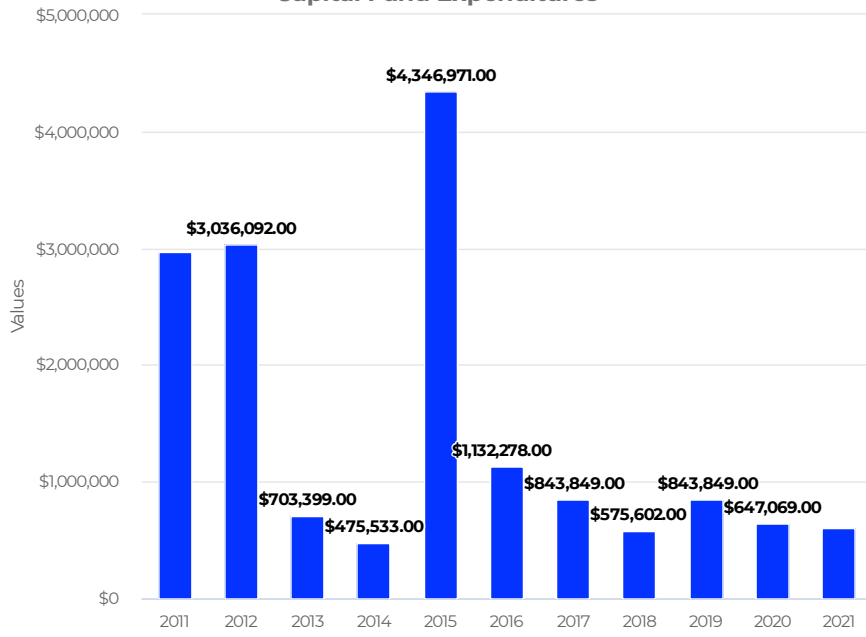
As can be noted in the CIP, there are a lot of projects over the next five years that the Village plans to begin work on that may not have sufficient revenue to complete. To budget and plan for each project will require a long-range financial plan that will include a mixture of operational fund appropriations,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

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

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

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

### Capital Fund Expenditures

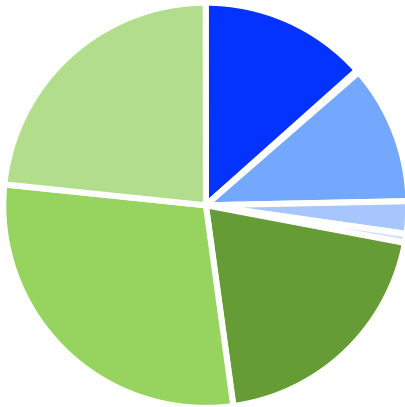


# Capital Improvements: One-year Plan

Total Capital Requested  
**\$1,006,574**

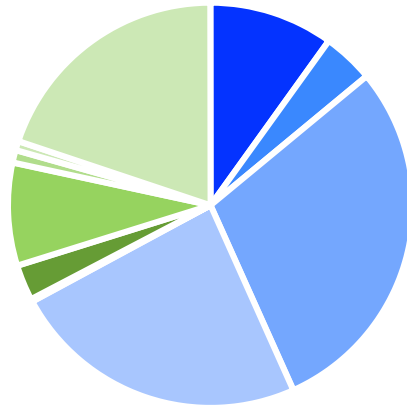
23 Capital Improvement Projects

Total Funding Requested by Department



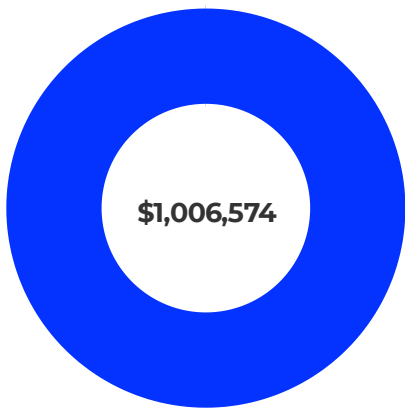
- Administrative Capital
- Public Safety Capital
- Public Works
- Sanitary Sewer
- General Government
- Public Safety Commu...
- Public Works Capital
- Stormwater Utility

Total Funding Requested by Source



- Administrative Service...
- Sanitary Sewer Fund
- General Government
- Police Capital
- Public Works
- Public Safety Commu...
- Stormwater Utility
- North Shore Fire
- Public Safety Commu...
- Public Works Capital F...

Capital Costs Breakdown



- Capital Costs

## Department of Public Works Requests

### Itemized Requests for FY2021

Snow Plow Blade Replacement	\$2,633
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The main technique for removing accumulated snow from roadways is through the use of snow plows and snow plow blades, or cutting edges. The blade is bolted to the snow plow, and it is the component of the plowing system that makes contact with the...

DPW Yard Material Storage/Organization Concrete Bunker Blocks	\$4,500
---	---------

Bunker blocks are ideal for a cleaner, more organized space. Bunker blocks are ideal for building concrete block retaining walls to stabilize slopes, keep earth from moving downward, and to give outdoor agriculture spaces a solid structural...

Total: \$7,133

## General Government Requests

### Itemized Requests for FY2021

Village Hall Computer Replacement Program	\$2,000
---	---------

Annual rotation for Village Hall staff replacement computers.

Total: \$2,000

## Sanitary Sewer Requests

### Itemized Requests for FY2021

Sanitary Sewer Mainline Cured in Place Pipe, Spot Repairs, and Manhole Repairs	\$290,000
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This projects includes the annual repair of manholes, CIPP Lining, and spot repair of sanitary sewer mainline infrastructure. The primary work involves CIPP lining to reduce inflow and infiltration into the sanitary sewer system. A...

Total: \$290,000



# Stormwater Utility Requests

## Itemized Requests for FY2021

**Portable Stormwater Management Pump (small diameter) \$2,000**

Stormwater pumps help protect areas by pumping away large volumes of water, thereby preventing the occurrence of flooding. Many areas of Bayside are located on or near bodies of water, ravines, or outlets, creating a need for large, reliable...

**Jonathan Lane Stormwater Management CIPP Lining Ravine Outlet \$19,000**

The Jonathan Lane stormwater management CIPP lining ravine outlet project was previously bid in 2018, but bids were rejected. To avoid a more costly replacement of the pipe, CIPP lining is recommended. A cured-in-place pipe (CIPP) is a...

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In conjunction with the repair the concrete outfalls for two existing stormwater ravine outlets on Laramie Lane, the two stormwater pipes are in need of CIPP lining from Laramie Lane to the ravine outlet. A cured-in-place pipe (CIPP) is a...

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Two significant stormwater management ravine outlets on north side of Laramie Lane have deteriorated and are in need of repair. Specifically, the final ten-foot segments of concrete pipe that channel stormwater into the ravine from the surrounding...

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The Wisconsin Department of Natural Resources requires the Village, as part of its joint MS4 Permit with the other six north communities, to update its Stormwater Management Plan. The Village Stormwater Management Plan was last updated in...

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**Total: \$235,000**

# Administrative Capital Requests

## Itemized Requests for FY2021

**WI DOA Comprehensive Plan Update \$25,000**

A comprehensive plan is a local government guide to community physical, social, and economic development. Comprehensive plans are not meant to serve as land use regulations in themselves; instead, they provide a rational basis for local land use...

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The freestanding playground equipment on the west side of Ellsworth Park is approximately fifteen to twenty years old. The freestanding equipment, on the west side of the Park, is used quite extensively and has reached its useful life. Several...

**Village Facility Security and Access Control/Camera Replacement \$85,000**

The Village Hall, Police Department, Bayside Communications Center, and Public Works facilities security systems, access Control, and camera surveillance systems are original to the facilities, approximately 22 years old. Several of the cameras...

**Total: \$135,000**

## Public Safety Communication Capital Requests

### Itemized Requests for FY2021

**BCC Cloud Based Disaster Recovery System** **\$5,000**

Cloud disaster recovery is a cloud computing service which allows for storing and recovering system data on a remote cloud-based platform. The essential element of traditional disaster recovery is a secondary data center, which can store all...

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Original to the Bayside Communications Center, many of the existing display monitors are failing. Used for monitoring jail cells, traffic cameras, community infrastructure throughout the north shore, monitors throughout the BCC provide the...

**BCC Server Infrastructure Replacement Program** **\$15,000**

BCC servers service the NSFD, seven police departments, and the BCC. All BCC data center in infrastructure is placed on a lifecycle replacement schedule.

**BCC Telecommunicator Wireless Headsets** **\$1,000**

Utilized for call answering, individual wireless headsets are used by Telecommunicators 24x7x365.

**Total: \$26,000**

## Public Safety Capital Requests

### Itemized Requests for FY2021

**NSFD Resolution Authorized Equipment Replacement** **\$28,711**

Specified NSFD equipment replaced per multi-year capital program as approved by the NSFD Board of Directors and respective community governing bodies.

**Police Officer Body Armor/Bullet Proof Vest Replacement Program** **\$1,500**

Replacement of officers' bullet proof vest.

**Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease** **\$34,230**

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...

**Police Interceptor Squad Replacement Program** **\$47,000**

A comprehensive vehicle replacement program of the Police Department fleet is included within the Capital Improvement Program. Vehicle replacement includes the vehicle, associated equipment, and graphics.

**Total: \$111,441**

## Public Works Capital Requests

### Itemized Requests for FY2021

**Annual PASER Road Resurfacing Replacement Program** **\$200,000**

The Village utilizes the State of Wisconsin PASER on the bi-annual evaluation of all Village roads. The PASER scale is a 1-10 rating system for road pavement condition developed by the University of Wisconsin-Madison Transportation...

**Total: \$200,000**

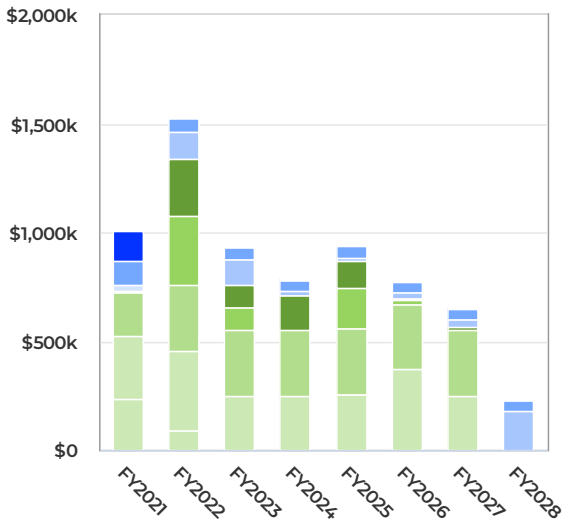
# Capital Improvements: Multi-year Plan

## Total Capital Requested

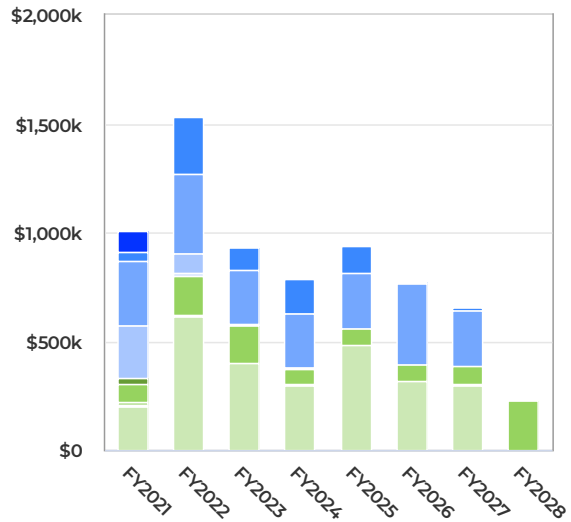
# \$6,850,441

123 Capital Improvement Projects

Total Funding Requested by Department



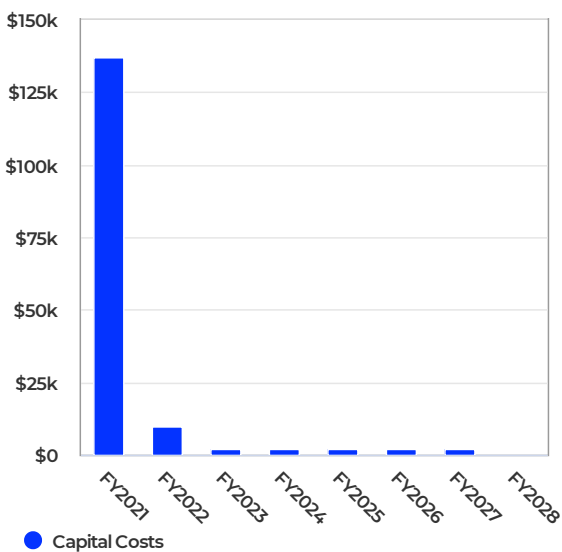
Total Funding Requested by Source



- Administrative Capit...
- Public Safety Capital
- Public Safety Comm...
- Public Works
- Sanitary Sewer
- General Government
- Police
- Public Safety Comm...
- Public Works Capital
- Stormwater Utility

- Administrative Servic...
- Sanitary Sewer Fund
- General Government
- Police Capital
- Public Works
- Public Safety Comm...
- Stormwater Utility
- North Shore Fire
- Public Safety Comm...
- Public Works Capital ...

Capital Costs Breakdown



# Department of Public Works Requests

## Itemized Requests for FY2021-FY2028

<b>Snow Plow Blade Replacement</b>	<b>\$20,633</b>
The main technique for removing accumulated snow from roadways is through the use of snow plows and snow plow blades, or cutting edges. The blade is bolted to the snow plow, and it is the component of the plowing system that makes contact with the...	
<b>DPW Yard Material Storage/Organization Concrete Bunker Blocks</b>	<b>\$4,500</b>
Bunker blocks are ideal for a cleaner, more organized space. Bunker blocks are ideal for building concrete block retaining walls to stabilize slopes, keep earth from moving downward, and to give outdoor agriculture spaces a solid structural...	
<b>Computer Replacement</b>	<b>\$2,000</b>
Operations Superintendent and Mechanic	
<b>Single Axle Trailer</b>	<b>\$8,500</b>
Equipment and material mover	
<b>UTV</b>	<b>\$20,000</b>
Equipment, material, and personnel mover	
<b>Tennis Court Maintenance</b>	<b>\$25,000</b>
Crackfill and restripe	
<b>1-ton dump truck</b>	<b>\$80,000</b>
Personnel, equipment, and material mover	
<b>Patrol truck/hook truck</b>	<b>\$180,000</b>
Unit 2178 replacement	
<b>Yard Waste Truck</b>	<b>\$100,000</b>
Yard Waste Collection	
<b>Water Tank</b>	<b>\$3,000</b>
Plant watering and fire extinguisher	
<b>Patrol Truck</b>	<b>\$180,000</b>
Snow plowing, material mover	
<b>Telehandler 84" Bucket</b>	<b>\$1,450</b>
Collection and material mover	
<b>Compactor</b>	<b>\$3,000</b>
Gravel and soil compaction	
<b>Stump Grinder</b>	<b>\$9,000</b>
Tree stump grinding	
<b>Sewerage Pump</b>	<b>\$1,850</b>
Sewer and stormwater pump	
<b>Total: \$638,933</b>	

# Police Requests

Itemized Requests for FY2021-FY2028	
<b>WIFI</b>	<b>\$1,000</b>
PD WIFI Replacement/Upgrade	
<b>Handgun Replacement</b>	<b>\$1,030</b>
2 spare weapons	
<b>Projector</b>	<b>\$1,500</b>
Training Room Projector Replacement	
<b>Tactical Shield</b>	<b>\$1,500</b>
Squad 2104 Replacement	
<b>IR Spotting Scope</b>	<b>\$1,795</b>
IR scope to search for people concealed by darkness	
<b>Appliances</b>	<b>\$2,000</b>
PD Washer/Dryer Decon Room Replacement	
<b>Tactical Vest</b>	<b>\$2,200</b>
4 back plates and tactical heavy armor carriers	
<b>Shotgun Replacement</b>	<b>\$2,475</b>
Replace old weapons	
<b>Rifle Locking System (4)</b>	<b>\$2,820</b>
Rail mounting system	
<b>Patrol Bicycle</b>	<b>\$3,000</b>
Bicycle Patrol Replacement	
<b>Rifle Cleaning System</b>	<b>\$3,999</b>
Squad rifles, shotguns and long guns can be fully cleaned,	
<b>Ballistic Face Shield</b>	<b>\$4,225</b>
Protection of officers against objects and sprays (\$325 ea x 13)	
<b>Locker Room Repairs</b>	<b>\$4,361</b>
Change Locks and Handles Replacement - Failing Locks	
<b>Heaters</b>	<b>\$5,000</b>
PD Garage Heaters Replacement (3)	
<b>Squad Video System 2102</b>	<b>\$5,970</b>
Records vehicle actions as driven by police officer	
<b>Drone</b>	<b>\$7,296</b>
IR Tracking/Surveillance	
<b>Radio-Portable</b>	<b>\$8,000</b>
Ozaukee Radio System Digital System (2 @ 4,000)	

<b>Radio-Squad</b>	<b>\$9,000</b>
Ozaukee Radio System Digital System (5@1800)	
<b>Storage Servers</b>	<b>\$10,000</b>
PD Servers/Cloud Service	
<b>AEDs</b>	<b>\$12,000</b>
Portable AEDs for Each Squad Replacement (8-10 Yr Life Cycle)	
<b>Radar Trailer</b>	<b>\$15,000</b>
Replacement - portable information and speed tracking device	
<b>Roofing</b>	<b>\$20,000</b>
Flat Roof over Jail/Training Room	
<b>Cabinetry Doors</b>	<b>\$5,000</b>
Roll Call/Jail Room Replacements	
<b>Computers</b>	<b>\$8,000</b>
10 Workstation Computers Replacements	
<b>Body Cameras</b>	<b>\$10,000</b>
Officers' Replacements	
<b>Squad Cameras</b>	<b>\$40,000</b>
All Squads (5) Replacements	
<b>Computers</b>	<b>\$52,000</b>
Squad Computers and Cameras (5) Replacements	
<b>Jail Toilets/Faucets</b>	<b>\$5,000</b>
Jail Plumbing Replacement/Maintenance	
<b>Traffic SPEED Laser Gun</b>	<b>\$6,000</b>
Replacement (3) Laser Guns	
<b>Handgun</b>	<b>\$7,500</b>
Replacement Handguns (15)	
<b>Rifle Sights</b>	<b>\$3,000</b>
Squad Rifles Replacement	
<b>Computer Infrastructure</b>	<b>\$3,000</b>
Server Equipment/UPS/Cloud Service Replacements/Upgrades	
<b>Fingerprint Computer</b>	<b>\$5,000</b>
Jail Replacement	
<b>Batteries</b>	<b>\$1,500</b>
Radar Trailer	
<b>Tasers</b>	<b>\$7,000</b>
Officers	

<b>Sig Sauer Rifles (6)</b>	<b>\$7,000</b>
Squads	
<b>Tactical Vest</b>	<b>\$11,000</b>
Tactical Vest for Squads	
<b>Carpet Cleaning/Wax</b>	<b>\$2,500</b>
PD Carpet/Floor Replacement	
<b>Lightbars</b>	<b>\$10,000</b>
Squad Lightbar Replacement	
<b>Radio</b>	<b>\$20,000</b>
Officers OASIS Replacements	
<b>Computer Infrastructure</b>	<b>\$3,000</b>
Hubs, Switches, Routers	
<b>Computer Infrastructure</b>	<b>\$6,000</b>
Servers/Cloud Infrastructure	
<b>Painting</b>	<b>\$7,000</b>
Painting of Offices/Hallways	
<b>Garage Door Openers</b>	<b>\$10,000</b>
Police Garage Door Openers	
<b>Carpet</b>	<b>\$15,000</b>
Office Carpet Replacement	
<b>Scanner</b>	<b>\$15,000</b>
Fingerprint Scanner	
<b>Squad Computers/Cameras</b>	<b>\$50,000</b>
All Squads Replacements	
<b>Office Furniture</b>	<b>\$75,000</b>
Office Furniture	
<b>Total: \$508,671</b>	

## General Government Requests

### Itemized Requests for FY2021-FY2028

<b>Village Hall Computer Replacement Program</b>	<b>\$14,000</b>
Annual rotation for Village Hall staff replacement computers.	
<b>Village Hall Multi-Purpose Copier/Printer/Scanner Replacement</b>	<b>\$8,000</b>
The Village Hall multipurpose copier, scanner and printer serves as the primary piece of equipment for all Village Hall employees and is on a five year replacement schedule.	
<b>Total: \$22,000</b>	

# Public Safety Communication Requests

Itemized Requests for FY2021-FY2028	
<b>WAN Router Replacement</b>	<b>\$5,000</b>
WAN Router Replacement	
<b>Data Center Dry Agent Upgrade</b>	<b>\$8,000</b>
Data Center Dry Agent Upgrade	
<b>Enterprise Firewall High Availability</b>	<b>\$15,000</b>
Enterprise Firewall High Availability	
<b>Enterprise Security and Penetrating testing</b>	<b>\$25,000</b>
Enterprise Security and Penetrating testing	
<b>Mobile Dispatch Station Laptop</b>	<b>\$32,000</b>
Mobile Dispatch Station Laptop	
<b>Wireless Headsets with Control Bases</b>	<b>\$4,500</b>
Wireless Headsets with Control Bases	
<b>Replace Virtualized PC's</b>	<b>\$4,000</b>
Replaced Virtualized PC's	
<b>Keyboards/mice</b>	<b>\$6,000</b>
replace 4 positions over 2 yrs	
<b>Dispatch Monitors</b>	<b>\$30,000</b>
Dispatch Monitors (48 total, 6 per position- 2 pos a yr)	
<b>External Monitoring Services</b>	<b>\$5,000</b>
Enterprise Monitoring Services	
<b>Uninterruptible Power Supply Battery Replacement</b>	<b>\$14,000</b>
An uninterruptible power supply (UPS), also known as a battery backup, provides backup power when your regular power source fails or voltage drops to an unacceptable level. A UPS allows for the safe, orderly shutdown of a computer and connected...	
<b>VPM-Voice Proc Module</b>	<b>\$12,000</b>
Translates voice to radio (back positions)	
<b>Switches</b>	<b>\$30,000</b>
Switch replacement	
<b>Carpet replacement/repair</b>	<b>\$15,000</b>
Dispatch Carpet replacement	
<b>Server replacement</b>	<b>\$20,000</b>
dispatch servers	
<b>Dispatch work station</b>	<b>\$40,000</b>
Replace the four most used stations with NEW	
<b>Firewall</b>	<b>\$50,000</b>
routing internet	



<b>Chair</b>	<b>\$6,000</b>
Chairs for Dispatch	
<b>Replaced Virtualized PC's</b>	<b>\$2,000</b>
Replace PC's	
<b>Printers/copiers</b>	<b>\$10,000</b>
Replace printers	
<b>Switches</b>	<b>\$15,000</b>
Switch replacement	
<b>Control Bases</b>	<b>\$20,000</b>
Radio control bases	
<b>Refresh wide area network</b>	<b>\$50,000</b>
upgrade/replace hardware for agency connectivity	
<b>Router</b>	<b>\$4,000</b>
Replace routers	
<b>VPM-Voice Proc Module</b>	<b>\$12,000</b>
Translates voice to radio (pos 3 &4)	
<b>PC's</b>	<b>\$15,000</b>
Training Room computers	
<b>Server</b>	<b>\$17,000</b>
G10	
<b>Cal's for Virtual Machine</b>	<b>\$20,000</b>
Rectify CALs for mobile connection	
<b>Intrado support</b>	<b>\$20,000</b>
Intrado hardware replacement/support	
<b>PC Virtualization</b>	<b>\$45,000</b>
Virtualize PC's	
<b>Storage Area Network</b>	<b>\$55,000</b>
Replace storage device on site	
<b>Generator</b>	<b>\$60,000</b>
Backup power for data center	
<b>Total: \$666,500</b>	

# Sanitary Sewer Requests

## Itemized Requests for FY2021-FY2028

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<b>Sewerage Pump</b>	<b>\$3,600</b>
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Sewer and stormwater pump

<b>Sanitary Sewer Mainline Cured in Place Pipe, Spot Repairs, and Manhole Repairs</b>	<b>\$1,790,000</b>
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This projects includes the annual repair of manholes, CIPP Lining, and spot repair of sanitary sewer mainline infrastructure. The primary work involves CIPP lining to reduce inflow and infiltration into the sanitary sewer system. A...

<b>Mini Excavator</b>	<b>\$115,000</b>
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Stormwater ditching, manhole replacement, street repair

<b>Generator</b>	<b>\$2,000</b>
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Mobile power supply

<b>Sewer Jetter</b>	<b>\$120,000</b>
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Sewer Cleaning

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**Total: \$2,030,600**

# Stormwater Utility Requests

## Itemized Requests for FY2021-FY2028

<b>Portable Stormwater Management Pump (small diameter)</b>	<b>\$2,000</b>
Stormwater pumps help protect areas by pumping away large volumes of water, thereby preventing the occurrence of flooding. Many areas of Bayside are located on or near bodies of water, ravines, or outlets, creating a need for large, reliable...	
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<b>WI DNR MS4 Stormwater Management Plan Update</b>	<b>\$40,000</b>
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<b>Leaf Vacuum</b>	<b>\$90,000</b>
Leaf Collection	
<b>Ditching Tooth Bucket</b>	<b>\$2,000</b>
Stormwater ditching	
<b>Total: \$327,000</b>	

# Administrative Capital Requests

## Itemized Requests for FY2021-FY2028

**WIDOA Comprehensive Plan Update** **\$25,000**

A comprehensive plan is a local government guide to community physical, social, and economic development. Comprehensive plans are not meant to serve as land use regulations in themselves; instead, they provide a rational basis for local land use...

**Ellsworth Park Freestanding Playground Equipment Replacement** **\$25,000**

The freestanding playground equipment on the west side of Ellsworth Park is approximately fifteen to twenty years old. The freestanding equipment, on the west side of the Park, is used quite extensively and has reached its useful life. Several...

**Village Facility Security and Access Control/Camera Replacement** **\$85,000**

The Village Hall, Police Department, Bayside Communications Center, and Public Works facilities security systems, access Control, and camera surveillance systems are original to the facilities, approximately 22 years old. Several of the cameras...

**Total: \$135,000**

# Public Safety Communication Capital Requests

## Itemized Requests for FY2021-FY2028

**BCC Cloud Based Disaster Recovery System** **\$5,000**

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**BCC Security Monitoring System Wall Monitors** **\$5,000**

Original to the Bayside Communications Center, many of the existing display monitors are failing. Used for monitoring jail cells, traffic cameras, community infrastructure throughout the north shore, monitors throughout the BCC provide the...

**BCC Server Infrastructure Replacement Program** **\$15,000**

BCC servers service the NSFD, seven police departments, and the BCC. All BCC data center in infrastructure is placed on a lifecycle replacement schedule.

**BCC Telecommunicator Wireless Headsets** **\$13,000**

Utilized for call answering, individual wireless headsets are used by Telecommunicators 24x7x365.

**Total: \$38,000**

## Public Safety Capital Requests

### Itemized Requests for FY2021-FY2028

<b>NSFD Resolution Authorized Equipment Replacement</b>	<b>\$28,711</b>
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Specified NSFD equipment replaced per multi-year capital program as approved by the NSFD Board of Directors and respective community governing bodies.

<b>Police Officer Body Armor/Bullet Proof Vest Replacement Program</b>	<b>\$17,800</b>
--	-----------------

Replacement of officers' bullet proof vest.

<b>Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease</b>	<b>\$61,225</b>
---	-----------------

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...

<b>Police Interceptor Squad Replacement Program</b>	<b>\$376,000</b>
---	------------------

A comprehensive vehicle replacement program of the Police Department fleet is included within the Capital Improvement Program. Vehicle replacement includes the vehicle, associated equipment, and graphics.

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**Total: \$483,736**

## Public Works Capital Requests

### Itemized Requests for FY2021-FY2028

<b>Annual PASER Road Resurfacing Replacement Program</b>	<b>\$2,000,000</b>
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The Village utilizes the State of Wisconsin PASER on the bi-annual evaluation of all Village roads. The PASER scale is a 1-10 rating system for road pavement condition developed by the University of Wisconsin-Madison Transportation...

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**Total: \$2,000,000**

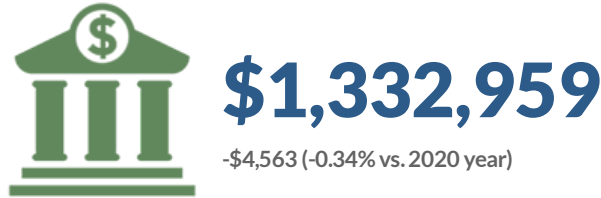
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# **DEBT**

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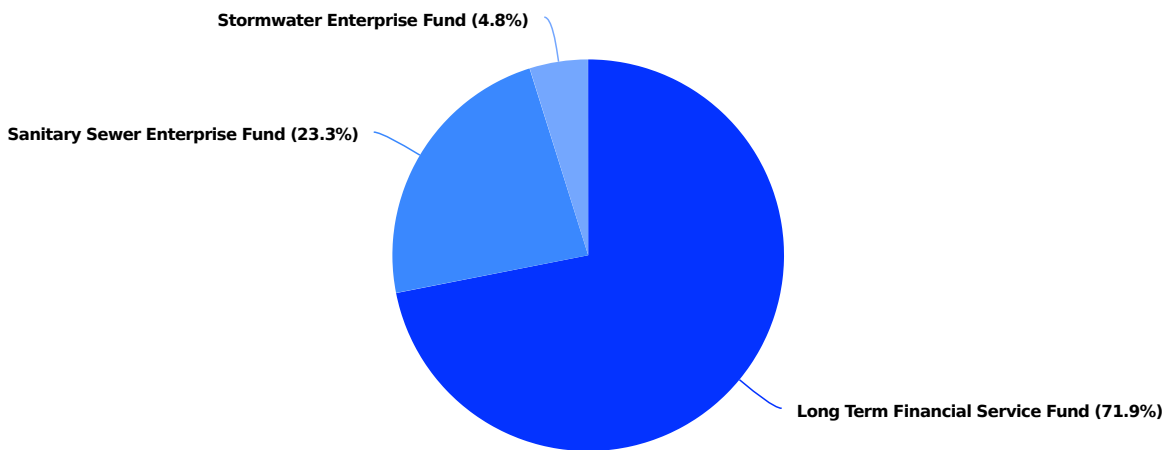
## Government-wide Debt Overview

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, 2019, was \$33,726,505. Total general obligation debt outstanding at the end of 2019 was \$10,206,289 which is 30% of the debt limit. Of the Village's debt, 1.9% of the total relates to the North Shore Fire Department borrowing.

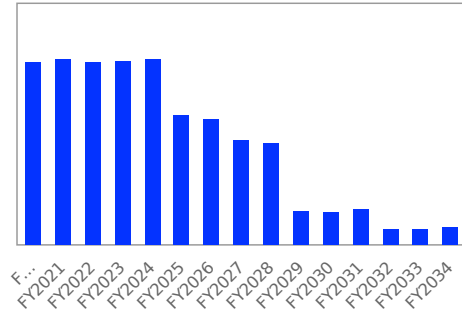
Debt by Fund



	FY2020	FY2021	% Change
<b>All Funds</b>	<b>Actual</b>	<b>Actual</b>	
Sanitary Sewer Enterprise Fund	\$304,725	\$309,947	1.7%
Stormwater Enterprise Fund	\$65,685	\$64,430	-1.9%
Long Term Financial Service Fund	\$967,112	\$958,583	-0.9%
<b>Total All Funds:</b>	<b>\$1,337,522</b>	<b>\$1,332,959</b>	<b>-0.3%</b>

## Sanitary Sewer Enterprise Fund

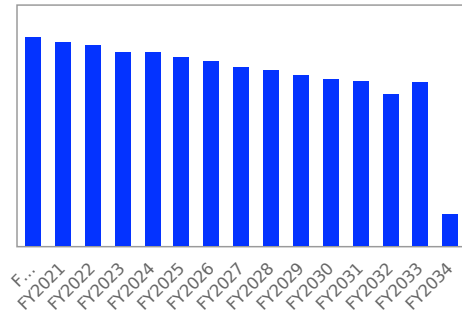
Sanitary Sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer Utility.



	FY2020	FY2021	% Change
Sanitary Sewer Enterprise Fund	Actual	Actual	
Sanitary Sewer Enterprise Fund	\$304,725	\$309,947	1.7%
<b>Total Sanitary Sewer Enterprise Fund:</b>	<b>\$304,725</b>	<b>\$309,947</b>	<b>1.7%</b>

## Stormwater Enterprise Fund

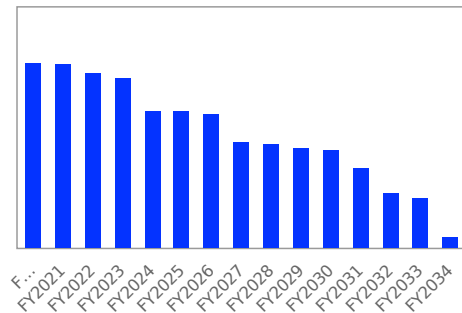
Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.



	FY2020	FY2021	% Change
Stormwater Enterprise Fund	Actual	Actual	
Stormwater Enterprise Fund	\$65,685	\$64,430	-1.9%
<b>Total Stormwater Enterprise Fund:</b>	<b>\$65,685</b>	<b>\$64,430</b>	<b>-1.9%</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.



	FY2020	FY2021	% Change
Long Term Financial Service Fund	Actual	Actual	
Long Term Financial Service Fund	\$967,112	\$958,583	-0.9%
<b>Total Long Term Financial Service Fund:</b>	<b>\$967,112</b>	<b>\$958,583</b>	<b>-0.9%</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 \$418,876.

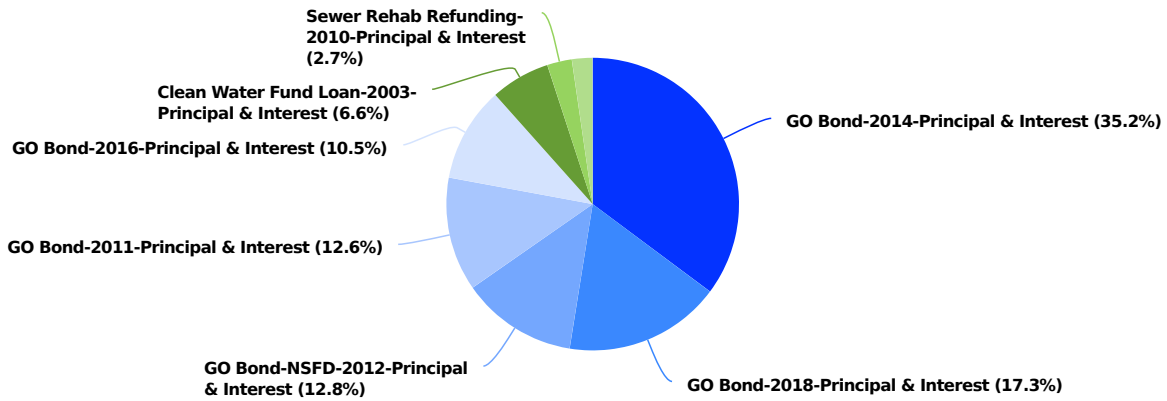
# Debt Snapshot



## \$1,332,959

-\$4,563 (-0.34% vs. 2020 year)

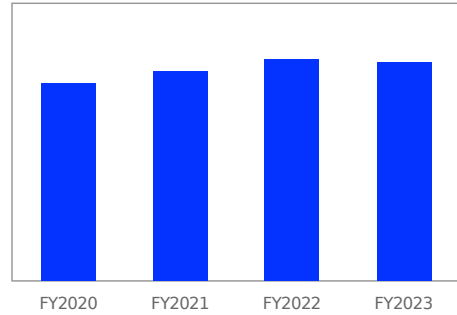
### Debt by Type



	FY2020	FY2021	% Change
<b>Debt</b>	<b>Actual</b>	<b>Actual</b>	
State Trust Fund-Unfunded Liability-2003-Principal & Interest	\$28,689	\$30,466	6.2%
GO Bond-NSFD-2012-Principal & Interest	\$173,395	\$170,515	-1.7%
Clean Water Fund Loan-2003-Principal & Interest	\$87,792	\$87,770	0%
GO Bond-2014-Principal & Interest	\$471,212	\$469,313	-0.4%
Sewer Rehab Refunding-2010-Principal & Interest	\$37,318	\$36,380	-2.5%
GO Bond-2016-Principal & Interest	\$137,100	\$139,650	1.9%
GO Bond-2011-Principal & Interest	\$171,001	\$167,876	-1.8%
GO Bond-2018-Principal & Interest	\$231,015	\$230,990	0%
<b>Total Debt:</b>	<b>\$1,337,522</b>	<b>\$1,332,959</b>	<b>-0.3%</b>

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

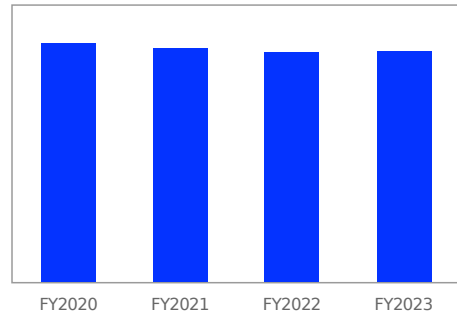
This debt issuance was to pay off the unfunded pension liability in 2003. The final maturity date of the bonds is March 2023.



	FY2020	FY2021	FY2022	FY2023	% Change
State Trust Fund-Unfunded Liability-2003-Principal & Interest	Actual	Actual	Actual	Actual	
State Trust Fund-Unfunded Liability-2003-Principal & Interest	\$28,689	\$30,466	\$32,101	\$31,636	-1.4%
Total State Trust Fund-Unfunded Liability-2003-Principal & Interest:	\$28,689	\$30,466	\$32,101	\$31,636	-1.4%

## GO Bond-NSFD-2012-Principal & Interest

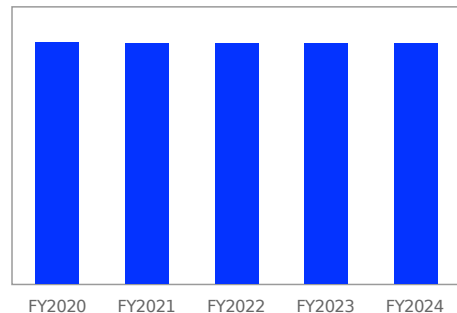
This debt issuance was borrowed on behalf of the North Shore Fire Department for advanced refunding of the 2003 General Obligation Fire Department Bonds. The final maturity date of the bonds is August 2023.



	FY2020	FY2021	FY2022	FY2023	% Change
GO Bond-NSFD-2012-Principal & Interest	Actual	Actual	Actual	Actual	
GO Bond-NSFD-2012-Principal & Interest	\$173,395	\$170,515	\$167,315	\$168,795	0.9%
Total GO Bond-NSFD-2012-Principal & Interest:	\$173,395	\$170,515	\$167,315	\$168,795	0.9%

## Clean Water Fund Loan-2003-Principal & Interest

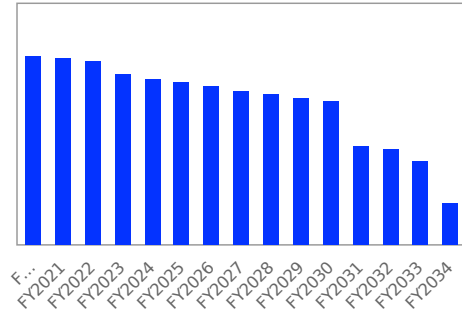
This debt issuance was issued to fund projects for the Village's sewer system and reduce infiltration and inflow. The final maturity date of the bonds is May 2024.



	FY2020	FY2021	FY2022	FY2023	FY2024	% Change
Clean Water Fund Loan-2003-Principal & Interest	Actual	Actual	Actual	Actual	Actual	
Clean Water Fund Loan-2003-Principal & Interest	\$87,792	\$87,770	\$87,747	\$87,724	\$87,701	0%
Total Clean Water Fund Loan-2003-Principal & Interest:	\$87,792	\$87,770	\$87,747	\$87,724	\$87,701	0%

## GO Bond-2014-Principal & Interest

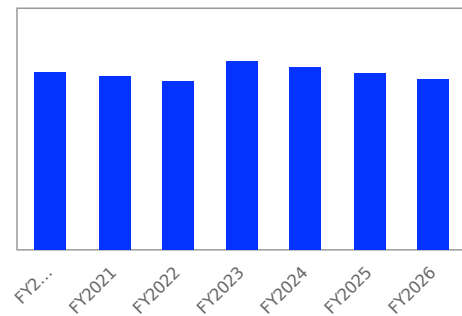
This debt issuance was used for street improvement projects, a public works building, sewerage and stormwater system projects, parks and public grounds projects and refunding of 2005 General Obligation Bonds. The final maturity date of the bonds is December 2034.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
GO Bond-2014-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
GO Bond-2014-Principal & Interest	\$471,212	\$469,313	\$462,313	\$426,813	\$417,063	\$407,313	\$397,563	\$387,813	\$378,063	\$368,313	\$358,563	\$248,813
Total GO Bond-2014-Principal & Interest:	\$471,212	\$469,313	\$462,313	\$426,813	\$417,063	\$407,313	\$397,563	\$387,813	\$378,063	\$368,313	\$358,563	\$248,813

## Sewer Rehab Refunding-2010-Principal & Interest

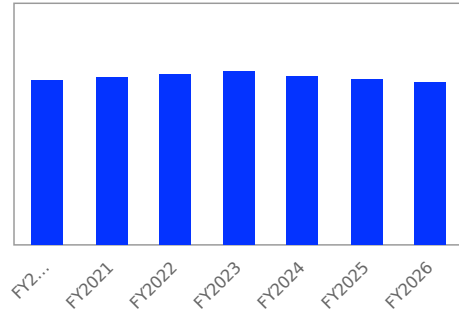
This debt issuance was used to refund previous Sewer Bonds. The final maturity date of the bonds is March 2026.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
Sewer Rehab Refunding-2010-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
Sewer Rehab Refunding-2010-Principal & Interest	\$37,318	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	-3.4%
Total Sewer Rehab Refunding-2010-Principal & Interest:	\$37,318	\$36,380	\$35,405	\$39,349	\$38,150	\$36,890	\$35,630	-3.4%

## GO Bond-2016-Principal & Interest

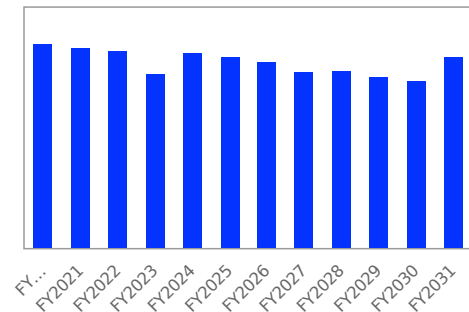
This debt issuance was used to finance street projects and Department of Public Works equipment. The final maturity date of the bonds is March 2026.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	% Change
GO Bond-2016-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	
GO Bond-2016-Principal & Interest	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	-1.9%
Total GO Bond-2016-Principal & Interest:	\$137,100	\$139,650	\$142,100	\$144,450	\$141,750	\$139,050	\$136,350	-1.9%

## GO Bond-2011-Principal & Interest

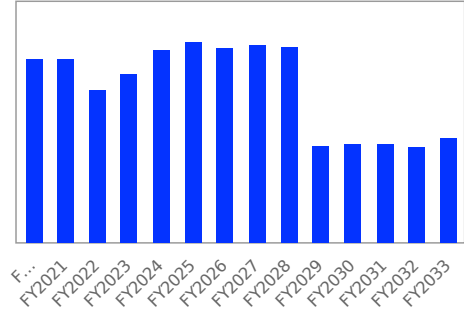
This debt issuance was used for street improvement projects, water system projects, sewerage and stormwater projects, and the North Shore Dispatch Center project. The final maturity date of the bonds is November 2031.



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
GO Bond-2011-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
GO Bond-2011-Principal & Interest	\$171,001	\$167,876	\$164,751	\$146,564	\$163,649	\$159,944	\$156,239	\$147,176	\$148,270	\$143,980	\$139,690	\$160,270
Total GO Bond-2011-Principal & Interest:	\$171,001	\$167,876	\$164,751	\$146,564	\$163,649	\$159,944	\$156,239	\$147,176	\$148,270	\$143,980	\$139,690	\$160,270

# GO Bond-2018-Principal & Interest

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



	FY2020	FY2021	FY2022	FY2023	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
GO Bond-2018-Principal & Interest	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual
GO Bond-2018-Principal & Interest	\$231,015	\$230,990	\$191,490	\$211,990	\$241,665	\$250,590	\$244,290	\$247,840	\$246,165	\$121,218	\$122,990	\$124,529
Total GO Bond-2018-Principal & Interest:	\$231,015	\$230,990	\$191,490	\$211,990	\$241,665	\$250,590	\$244,290	\$247,840	\$246,165	\$121,218	\$122,990	\$124,529

## Debt Tables

### State Trust Fund Debt 2003

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2021	26,000.00	4,465.55	30,465.55
3/15/2022	29,000.00	3,100.55	32,100.55
3/15/2023	30,058.00	1,578.05	31,636.05
	85,058.00	9,144.15	94,202.15

### Clean Water Fund Loan 2003

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan DATED AUGUST 26, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2021	80,805.85	3,959.86	84,765.71
11/1/2021	-	3,004.33	3,004.33
5/1/2022	82,716.91	3,004.33	85,721.24
11/1/2022	-	2,026.20	2,026.20
5/1/2023	84,673.16	2,026.20	86,699.36
11/1/2023	-	1,024.94	1,024.94
5/1/2024	86,675.69	1,024.94	87,700.63
	334,871.61	16,070.80	350,942.41

### Sewer Rehab Debt 2010

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2021	30,000.00	3,433.75	33,433.75
9/1/2021		2,946.25	2,946.25
3/1/2022	30,000.00	2,946.25	32,946.25
9/1/2022		2,458.75	2,458.75
3/1/2023	35,000.00	2,458.75	37,458.75
9/1/2023		1,890.00	1,890.00
3/1/2024	35,000.00	1,890.00	36,890.00
9/1/2024		1,260.00	1,260.00
3/1/2025	35,000.00	1,260.00	36,260.00
9/1/2025		630	630
3/1/2026	35,000.00	630	35,630.00
	200,000.00	21,803.75	221,803.75

## GO Bond 2011

\$2,170,000 G.O. Corporate Purpose Bonds 2011 - Bayside Dispatch, Water, Sewer, Roads DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2021		21,438.13	21,438.13
11/1/2021	125,000.00	21,438.13	146,438.13
5/1/2022		19,875.63	19,875.63
11/1/2022	125,000.00	19,875.63	144,875.63
5/1/2023		18,281.88	18,281.88
11/1/2023	110,000.00	18,281.88	128,281.88
5/1/2024		16,824.38	16,824.38
11/1/2024	130,000.00	16,824.38	146,824.38
5/1/2025		14,971.88	14,971.88
11/1/2025	130,000.00	14,971.88	144,971.88
5/1/2026		13,119.38	13,119.38
11/1/2026	130,000.00	13,119.38	143,119.38
5/1/2027		11,088.13	11,088.13
11/1/2027	125,000.00	11,088.13	136,088.13
5/1/2028		9,135.00	9,135.00
11/1/2028	130,000.00	9,135.00	139,135.00
5/1/2029		6,990.00	6,990.00
11/1/2029	130,000.00	6,990.00	136,990.00
5/1/2030		4,845.00	4,845.00
11/1/2030	130,000.00	4,845.00	134,845.00
5/1/2031		2,635.00	2,635.00
11/1/2031	155,000.00	2,635.00	157,635.00
	1,420,000.00	278,408.82	1,698,408.82

## NSFD GO Bond 2012

\$1,605,000 GO BOND NSFD DATED APRIL 26, 2012 North Shore Fire Department JP MORGAN			
DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2021	-	5,257.50	5,257.50
8/1/2021	160,000.00	5,257.50	165,257.50
2/1/2022	-	3,657.50	3,657.50
8/1/2022	160,000.00	3,657.50	163,657.50
2/1/2023	-	1,897.50	1,897.50
8/1/2023	165,000.00	1,897.50	166,897.50
	485,000.00	21,625.00	506,625.00



## GO Bond 2014

\$7,345,000 G.O Debt 2014 Borrowing DATED DECEMBER, 2014			
DATE	PRINCIPAL	INTEREST	TOTAL
6/1/2021		59,656.25	59,656.25
12/1/2021	350,000.00	59,656.25	409,656.25
6/1/2022		56,156.25	56,156.25
12/1/2022	350,000.00	56,156.25	406,156.25
6/1/2023		50,906.25	50,906.25
12/1/2023	325,000.00	50,906.25	375,906.25
6/1/2024		46,031.25	46,031.25
12/1/2024	325,000.00	46,031.25	371,031.25
6/1/2025		41,156.25	41,156.25
12/1/2025	325,000.00	41,156.25	366,156.25
6/1/2026		36,281.25	36,281.25
12/1/2026	325,000.00	36,281.25	361,281.25
6/1/2027		31,406.25	31,406.25
12/1/2027	325,000.00	31,406.25	356,406.25
6/1/2028		26,531.25	26,531.25
12/1/2028	325,000.00	26,531.25	351,531.25
6/1/2029		21,656.25	21,656.25
12/1/2029	325,000.00	21,656.25	346,656.25
6/1/2030		16,781.25	16,781.25
12/1/2030	325,000.00	16,781.25	341,781.25
6/1/2031		11,906.25	11,906.25
12/1/2031	225,000.00	11,906.25	236,906.25
6/1/2032		8,390.63	8,390.63
12/1/2032	225,000.00	8,390.63	233,390.63
6/1/2033		4,875.00	4,875.00
12/1/2033	200,000.00	4,875.00	204,875.00
6/1/2034		1,625.00	1,625.00
12/1/2034	100,000.00	1,625.00	101,625.00
	4,050,000.00	826,718.76	4,876,718.76

## GO Bond 2016

\$1,035,000 GO Series 2016A Dated 6/29/2016			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2021	125,000.00	7,950.00	132,950.00
9/1/2021		6,700.00	6,700.00
3/1/2022	130,000.00	6,700.00	136,700.00
9/1/2022		5,400.00	5,400.00
3/1/2023	135,000.00	5,400.00	140,400.00
9/1/2023		4,050.00	4,050.00
3/1/2024	135,000.00	4,050.00	139,050.00
9/1/2024		2,700.00	2,700.00
3/1/2025	135,000.00	2,700.00	137,700.00
9/1/2025		1,350.00	1,350.00
3/1/2026	135,000.00	1,350.00	136,350.00
	795,000.00	48,350.00	843,350.00

## GO Bond 2018

\$2,440,000 General Obligation Bonds, Series 2018 A Dated 5/3/2018			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2021	170,000.00	31,770.00	201,770.00
9/1/2021		29,220.00	29,220.00
3/1/2022	135,000.00	29,220.00	164,220.00
9/1/2022		27,195.00	27,195.00
3/1/2023	160,000.00	27,195.00	187,195.00
9/1/2023		24,795.00	24,795.00
3/1/2024	195,000.00	24,795.00	219,795.00
9/1/2024		21,870.00	21,870.00
3/1/2025	210,000.00	21,870.00	231,870.00
9/1/2025		18,720.00	18,720.00
3/1/2026	210,000.00	18,720.00	228,720.00
9/1/2026		15,570.00	15,570.00
3/1/2027	220,000.00	15,570.00	235,570.00
9/1/2027		12,270.00	12,270.00
3/1/2028	225,000.00	12,270.00	237,270.00
9/1/2028		8,895.00	8,895.00
3/1/2029	105,000.00	8,895.00	113,895.00
9/1/2029		7,320.00	7,320.00
3/1/2030	110,000.00	7,320.00	117,320.00
9/1/2030		5,670.00	5,670.00
3/1/2031	115,000.00	5,670.00	120,670.00
9/1/2031		3,858.75	3,858.75
3/1/2032	115,000.00	3,858.75	118,858.75
9/1/2032		2,047.50	2,047.50
3/1/2033	130,000.00	2,047.50	132,047.50
	2,100,000.00	386,632.50	2,486,632.50