

# 2015

## **Village of Bayside**

Annual Budget

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Robb DeGraff

Daniel Muchin  
James Petersen

Dan Rosenfeld  
Eido Walny

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Robb DeGraff  
Dan Rosenfeld

**Public  
Safety  
Committee**

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Mike Barth  
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**Community & Utility  
Services  
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Animal Control Commission**

Andrew Pederson

**North Shore Fire  
Board of Directors**

Samuel Dickman

**North Shore Fire  
Finance Committee**

Andrew Pederson

**North Shore Fire  
Foundation**

Edward Harris

**North Shore  
Health Commission**

Tom Noble

**Library Board**

James Petersen  
F. Tessa Bartels

**Plan  
Commission**

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Robb DeGraff  
Edward Harris  
Jack Jacobson  
John Krampf  
Roger Arteage-Derenne

## Village Staff

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Andrew K. Pederson, Manager

### **Administrative and Financial Services**

Lynn Galyardt, Director  
Erin Olshefski, Management Assistant  
Jordan Yanke, Management Fellow

### **Assessor**

Accurate Appraisal, LLC.

### **Attorney**

Christopher Jaekels, Davis and Kuelthau, S.C.

### **Building Inspector**

David Zamaites, Independent Inspections, Ltd.

### **Community and Utility Services**

Rebecca VanRegenmorter, Assistant Village  
Manager, Director  
Graham Hildebrandt, Field Supervisor  
Rich Hauser, Technician  
Dennis Klumb, Mechanic/ Technician  
Bryan Herbst, Technician  
Scott Matusewic, Technician  
Dave Steger, Technician

### **Dispatch**

Liane Scharnott, Director  
Scott Grahm, IT Manager  
Jessica Jakubiak, Dispatch Supervisor  
John Haas, Dispatch Supervisor  
Andrea Krantz, Training Coordinator  
Rebecca Andersen, Dispatcher  
Todd Bolton, Dispatcher  
Georgette Booker, Dispatcher  
Melissa Fassbender, Dispatcher  
Lonnie Gannett, Dispatcher  
Danelle Jankowski, Dispatcher  
Kathleen Kasten, Dispatcher  
Troy Kasten, Dispatcher  
Tammie Kochevar, Dispatcher  
Bridget Miscichoski, Dispatcher  
Ashley Parks, Dispatcher  
Gabrielle Ramirez, Dispatcher  
Mary Rauenbuehler, Dispatcher  
Olga Salerno, Dispatcher  
Brittany Savee, Dispatcher  
Joseph Walton, Dispatcher

### **Municipal Court**

Kellie Minikel, Court Clerk

### **Police**

Scott McConnell, Chief  
Thomas Henkel, Captain  
Francesca Ehler, Sergeant  
Dale Schoessow, Sergeant  
Jason Blochowicz, Officer  
Ryan Bowe, Officer  
Jon Franken, Officer  
Cory Fuller, Officer  
Michael Groh, Officer  
Christopher Janssen, Officer  
Gina Kleeba, Officer  
Eric Miller, Officer  
Paul Picciolo, Officer

### **Health Department**

Kathleen Platt, Interim Director  
Kara Sapozhnikov, Registered Nurse

### **North Shore Fire Department**

Robert Whitaker, Chief

### **North Shore Library**

Joe Rice, Director

### **Records Management System**

Louise Lusty, Contract Administrator

### **LX Club**

Beverly Burger, Coordinator



### **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 through integrity, service and solutions.

### **VALUES FOR OUTCOMES**

#### **Fiscal Integrity:**

Provide strong current and future financial stability.

#### **Civic Engagement:**

Promote public spaces, community values and transparent communications.

#### **Service Excellence:**

Provide solution-based innovative services.

#### **Sustainability:**

Preserve and promote Village resources.



## TABLE OF CONTENTS

<p><b>1 - INTRODUCTORY SECTION</b></p> <p>Table of Contents Distinguished Budget Award Background and General Information</p> <p><b>2 - BUDGET EXECUTIVE SUMMARY</b></p> <p>Budget Letter of Transmittal Budget in Brief Budget Schedule Basis for Budgeting</p> <p><b>3 - REVENUE AND EXPENDITURE TRENDS</b></p> <p>Revenue Sources and Trends Expenditure Trends (Function)</p> <p><b>4 - MEASUREMENTS AND CASE STUDIES</b></p> <p>Performance Measurement Program Residential Code Compliance Village Service x2 Reaching our Target Audience Scheduling the Unknown Efficiency and Effectiveness How Do I Rate?</p> <p><b>5 - VALUES FOR OUTCOMES</b></p> <p>Fund Balance Overview</p>	<p><b>1 - 18</b></p> <p>5 6 7 - 18</p> <p><b>19</b></p> <p>21-28 29 30-31 32-33</p> <p><b>34 - 40</b></p> <p>34-36 37-40</p> <p><b>42-60</b></p> <p>42 43-45 46-47 48-51 52-55 56-58 59-60</p> <p><b>61-76</b></p> <p>77-78</p>	<p><b>6 - GENERAL FUND</b></p> <p>Budget Summary General Government Police Municipal Court Building Inspections Community &amp; Utility Services Recreation</p> <p><b>7 - SPECIAL FUNDS</b></p> <p>Sanitary Sewer Enterprise Stormwater Enterprise Record Management Consolidated Services</p> <p><b>8 - LONG TERM FINANCIAL FUND</b></p> <p>Debt Services Schedules</p> <p><b>9 - BUDGET DETAIL</b></p> <p>Future Budget Projections</p> <p><b>10 - CAPITAL PROJECTS</b></p> <p><b>11 - FINANCIAL POLICIES</b></p> <p>Chart of Accounts Glossary</p> <p><b>12 - FISCAL ANALYSIS</b></p>	<p><b>79 - 88</b></p> <p>79 80-81 82 83 84 85-86 87</p> <p><b>89 -95</b></p> <p>90 91 93 94-95</p> <p><b>96 - 103</b></p> <p>97 - 102</p> <p><b>104-112</b></p> <p>113</p> <p><b>114 - 146</b></p> <p><b>147 - 168</b></p> <p>169 - 172 173 - 178</p> <p><b>179 - 208</b></p>
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The Village received the Government Finance Officers Association Distinguished Budget Award for 2014. Bayside has received the award for the following years, beginning January 1:

	2008	2009	2010		
2011		2012	2013		2014



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 is one of 27 communities in Wisconsin to receive the award. The award is valid for one year only. We believe the 2015 budget conforms to the program requirements, and will be submitting to GFOA to determine eligibility for another award.

# BAYSIDE FACTS

## 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 3 year terms.
- A fully developed community with:
  - 81% residential
  - 15% natural conservancy
  - 4% business
- Home to the Schlitz Audubon Nature Center (SANC).



## 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, and receive an average of 34.82 inches of precipitation (rain and snow) per year.
  - On average, 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 POPULATION

- A population of 4,380 residents (2013 WDOA).
- 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).
- 81.50% of residents live in owner occupied housing (2010 Census).
- Average value of a home is \$329,648.
- Median household income is \$82,930, while the mean household income is \$115,753 (2010 Census).
- Per capita income is \$47,952 (2010 Census).

## EDUCATIONAL OPPORTUNITIES

- Fox Point – Bayside and Maple Dale - Indian Hill School Districts provide comprehensive Kindergarten through eighth grade education to students.
- Bayside Middle School is located in the Village.
- Nicolet High School serves as the primary high school for the Village.
- 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)
  - Medical College of Wisconsin
  - Mount Mary College
  - Wisconsin Lutheran College
  - Milwaukee Institute of Art and Design



Bayside Middle School

## ECONOMY

- 63.7% of residents are actively employed and only 2.4% are unemployed. The remaining 33.8% of residents are not in the labor force (2010 Census).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2013 Property Tax Bill, 25% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The largest employer is the Mark Travel Corporation, which employs 534 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, AND NATURAL AREAS

- The Village owns and maintains the 7.1 acre Ellsworth Park, located across from Bayside-Fox Point Middle School.

The park features a baseball diamond, tennis & volleyball courts, soccer fields, ADA accessible playground equipment, and an outdoor pavilion with restrooms. Residents are able to rent the Pavilion for events and parties.



- The Village owns and maintains 4,235 street trees in the right-of-way, valued at over \$3,566,018.69.
- The Village owns and maintains 311 trees in Ellsworth Park and other publically owned properties, like Village Hall.

- A portion of Doctors Park, a Milwaukee County Park, is located in the Village along Lake Michigan in the southeast corner of the Village.
- The Village is home to the 185 acre Schlitz Audubon Nature Center (SANC), located along Lake Michigan. The SANC has over six (6) miles of hiking trails 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.

## COMMUNITY AND UTILITY SERVICES

- Provides curbside garbage collection services on a weekly basis to all Village residents, along with biweekly recycling collection services. Fee based up-the-drive service is also available to residents.
- Provides yard waste collection services from spring until the end of fall and 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 completely 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.
- The majority of the homes in Bayside have private wells.
  - 40% of homes served by City of Mequon municipal water.
  - 60% served by private well or private water trusts.



- 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, while fire protection services are provided by the North Shore Fire Department.
- The Bayside Communication Center services the North Shore Communities of Whitefish Bay, Glendale, Shorewood, Brown Deer, River Hills, Fox Point, and the North Shore Fire Department.
- North Shore Fire Department has 105.6 FTEs on staff.
- North Shore Fire Department Station 85 is located in Bayside.
- Bayside Police Department has 13 full-time sworn police officers who provide 24 hour protection and service.
- Police Department personnel are Emergency Medical Technician (EMT) certified.





Doctors Park

# HONORS AND AWARDS

## 2014

- Certificate of Excellence from the International City/County Management Association (ICMA) Center for Performance Measurement
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Certificate of Achievement in Financial Reporting (CAFR) from the (GFOA)
- Tree City USA - Growth Award; Bird City, USA
- Wisconsin Department of Natural Resources (DNR), Excellence in Wisconsin Recycling

## 2013

- Certificate of Excellence from the ICMA Center for Performance Measurement
- GFOA Distinguished Budget Presentation Award
- CAFR from the GFOA
- Milwaukee Business Journal, Eureka Award
- Wisconsin City/County Management Association (WCMA) Award for the Consolidated Dispatch Center
- Public Policy Forum 100th Anniversary Salute Award for Transparent Public Communication, Andrew Pederson
- Tree City USA - Growth Award; Bird City, USA

## 2012

- ICMA Community Partnership Program Excellence Award for the Village's emotionally intelligent signage program and overall daily communications program
- GFOA Distinguished Budget Presentation Award
- Public Policy Forum - Intergovernmental Cooperation Award for Consolidated Dispatch Services
- ICMA Performance Measurement Award of Distinction.
- NOAA StormReady Community

## 2011

- Public Policy Forum – Innovative Response to Tough Budget Times
- GFOA Distinguished Budget Presentation Award
- International City/County Managers Association (ICMA) Performance Measurement Award of Distinction
- Tree City USA – Growth Award
- Bird City Wisconsin

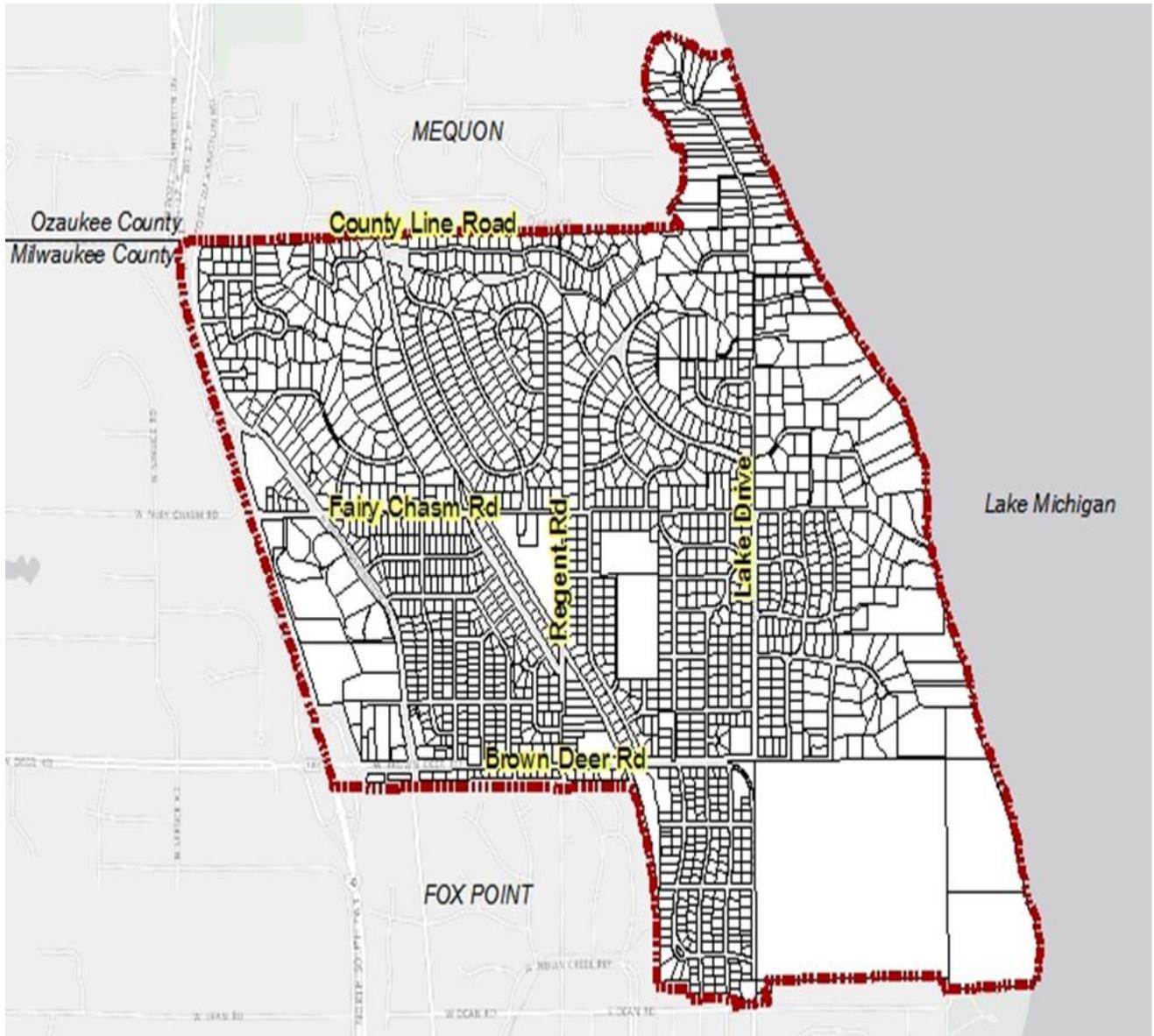
## 2010

- ICMA Community Sustainability Award (under 10,000)
- GFOA Distinguished Budget Presentation Award
- Tree City USA
- Bird City Wisconsin

[Location](#)

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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 (Lake Drive) and 100 (Brown Deer Road), and Port Washington Road. Below is the Village street map outlining the municipal boundaries.



## History

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

The area's first inhabitants, the Paleo-Indian tribes, were hunters and fishermen. The Sauk Indian Trail (now Port Washington Road) was a heavily used, major trail. Chief Waubeka and the last of the Potawatomi Indians left the area in 1845. Much of the area along the lake shore 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 comprises commercial, recreational and transportation use. There is no industrial property in Bayside. In 2009 there were 4,171 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.



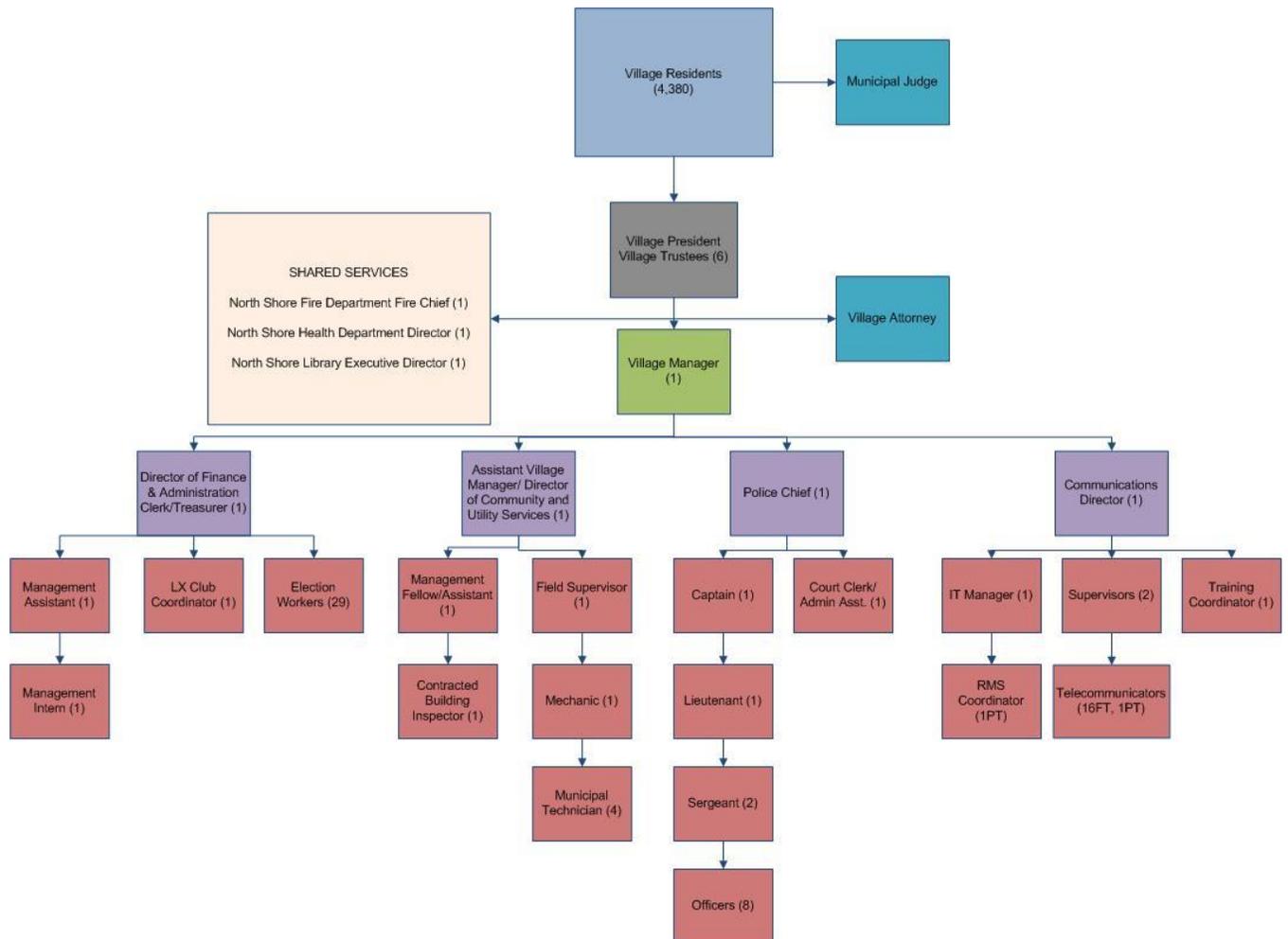
Schlitz Audubon Nature Center

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 Government

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



More important than the organizational chart is the “non-silo” manner in which we operate in conducting business through our four Long Term Strategic Values for Outcomes. Each initiative, expenditure, and performance metric is categorized by the four long-term strategic values adopted by the Village Board of Trustees:

**Fiscal Integrity:**

- Provide strong current and future financial stability.

**Civic Engagement**

- Promote public spaces, community values and transparent communications.

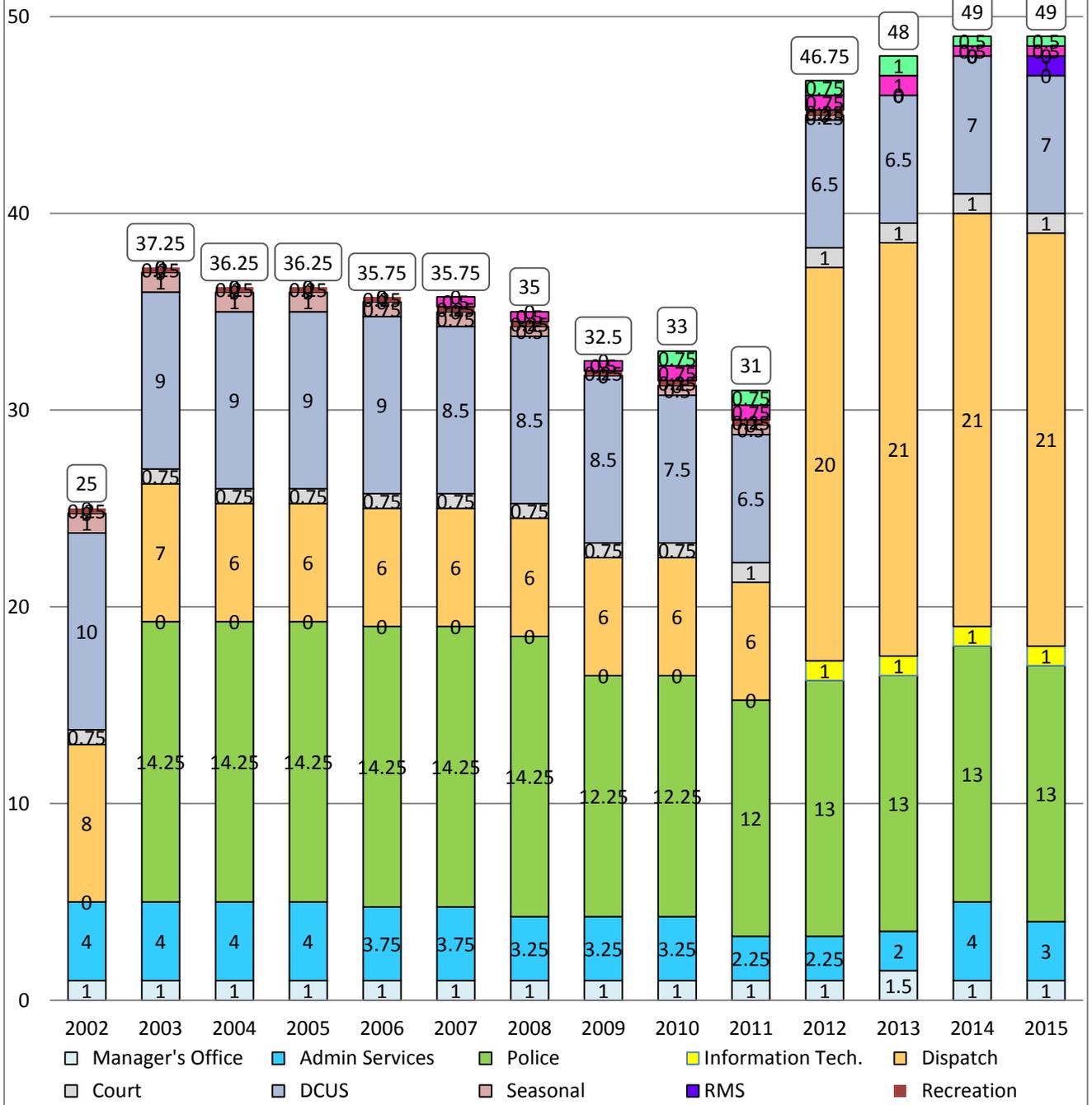
**Service Excellence:**

- Provide solution-based innovative services.

**Sustainability:**

- Preserve and promote Village resources.

# Staffing by Function



## Joint Services and Initiatives

The seven communities that compose 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**

- Dispatch 911 Services
- North Shore Fire Department
- Regional Telecommunication Commission
- North Shore Health Department
- Milwaukee Area Domestic Animal Control Commission
- North Shore Public Safety Records Management System
- Milwaukee County Public Works Emergency Response Mutual Aid
- Milwaukee County Radio System

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

- Joint Incident Command Station

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

- Public Works Shared Services

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

- Capacity Management Operations and Maintenance
- Emerald Ash Borer Management Plan

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

- North Shore Library

### **Bayside, River Hills**

- Municipal Court

### **Bayside, Fox Point**

- Senior Center



## **Fiscal Year 2015 Recommended Budget Executive Summary**

The fiscal year 2015 Village budget combines vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2015 slightly increased from 2014 to cover increased community expenses, capital projects and debt services.

The Village continues to focus on the four (4) long-term strategic values adopted by the Village Board of Trustees.

- Fiscal Integrity
- Civic Engagement
- Service Excellence
- Sustainability

The long term financial planning and sustainability is more evident than ever. Dedicated fund balances reserved for debt service and GASB 45 obligations will allow the Village to maintain the high quality of services in 2015.

- State monetary aids will increase 2.19% in 2015, but have decreased 17.3% overall since 2003.
- The 2015 proposed property tax levy is \$4,399,031, an increase of 0.6% over 2014. Since 2011, the property tax levy has increased just \$26,244.
- The Village tax levy has increased approximately 1.47% since 2006. The general fund tax levy is nearly the same amount as it was in 2006. For comparison purposes, the Consumer Price Index has increased 18.2% during that same time frame.
- The 0.6% increase represents a significant commitment to enhance Village infrastructure, maintain quality services, and cover Village debt service. The 2015 budget includes:
  - Resurfacing 16 Village streets,
  - Reconstruction of the Ellsworth Park Tennis Courts,
  - Replacement of the DCUS Facility,
  - Continued implementation of the Emerald Ash Borer Management plan,
  - Increased drop off service and times for yard waste,
  - Increased costs in winter road salt (16% increase) and tipping fees (4% increase),
  - Replacement of a Village snow plow and loader.
- The proposed tax (mill) rate for 2015 decreases by 5% from \$7.76 to \$7.47.
- The sanitary sewer user fee is proposed to be \$422 in 2015, a .50 cent per month increase over 2014. The increase in funding will be directed to repair over 120 manholes, 6,730 feet of sanitary sewer main relining, and several other infrastructure repairs to reduce inflow and infiltration to prevent basement backups from the sanitary sewer system.
- The storm water management utility fee is proposed to be \$166 in 2015, a \$1 per month increase from 2014. This increase, in conjunction with MMSD fund and DNR Storm Water Management grant will fund significant enhancements to the Village's stormwater management system at Ellsworth Park, Pond 621, Indian Creek dredging, as well as areas in and around Bayside Middle School and the Pelham Health subdivision.
- The largest service expenditure area is the Bayside Communications Center, which services the seven north shore communities and the North Shore Fire Department. Expenditures are anticipated to increase by .49% with a total budget of \$2,019,521. Approximately \$1.76 million of this budget is funded by the other contracted communities.
- Of each tax dollar collected, approximately 25 cents goes to the Village. The remaining 75 cents is distributed accordingly to the other various taxing jurisdictions.

- The Village continues to diversify its revenue sources as 48.91% of revenue comes from property taxes
- Ambitious agenda: the Village Board adopted 108 goals for 2014 and 83 additional goals for 2015.
- Bayside was one of only a few municipal governments worldwide to receive the ICMA Certificate of Excellence in Performance Measurement – the highest level achievable. Bayside was recognized by the Government Finance Officers Association, International City/County Management Association, Bird City USA, Tree City USA-Growth Award and the Wisconsin DNR, Excellence in Recycling in 2014 for the efforts in implementing the long term strategic values for outcomes set forth by the Village Board.



## 2015 BUDGET LETTER OF TRANSMITTAL

Village of Bayside, Office of the Village Manager  
9075 N. Regent Road, Bayside, WI, 53217  
(414) 351-8818 | fax (414) 351-8819  
apederson@bayside-wi.gov

November 11, 2014

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

It is with great honor that I present the 2015 recommended Executive Budget. The 2015 budget is the result of the hard work of the Village Board, staff, and community in outlining the goals and priorities for Bayside. The annual budget provides a fresh beginning, while building on the successes from our previous endeavors. Local government continues to be the forefront of service and accountability; and this document shapes the direction of our future.

The ability to maintain this standard stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization.

In fact, since 2006, the overall property tax levy has increased just 1.47% despite rising external costs. With property values rising resulting in the tax rate being reduced, the average Bayside home will pay \$21.00 more in 2015 than that of the same house in 2014.

***"Times and conditions change so rapidly that we must keep our aim constantly focused on the future"- Walt Disney***

The recommended 2015 budget is balanced, while still meeting our continued commitment to a high level of service, and is within the parameters of the financial guidelines set forth by the Village Board. 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 & guideline
- Revenue and expenditure summaries
- Policy statement
- Goals and objectives
- An annual operating program
- A long range planning guide
- A management tool to ensure financial control
- Capital Improvement Program
- Performance measures to ensure accountability and evaluate performance

### ***Long Term Strategic Values for Outcomes***

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

- **Fiscal Integrity:**  
Provide strong current and future financial stability.
- **Civic Engagement:**  
Promote public spaces, community values, and transparent communications.

- **Service Excellence:**  
Provide solution-based innovative services.
- **Sustainability:**  
Preserve and promote Village resources.

### **Strong Financial Health**

2015 represents the culmination of a multi-year effort of prudent fiscal planning. In 2015, the Village's financial plan includes:



- Continued operation of the multi-million dollar consolidated Bayside Emergency Dispatch Communication Center and continued implementation of the North Shore Records Management System;
- Full-service general government, community and utility, and public safety services;
- Expansive road project schedule as the Village works towards its goal of by 2016 having every road repaved in the last 10 years;
- New Tennis courts at Ellsworth Park;
- Sewer lining and manhole rehabilitation project;
- New Department of Community and Utility Services building as the previous building is beyond repair ;
- Continued emphasis on removal of worst rated Ash trees in Village right of way, as well as planting and diversification of the Village's urban forest through the Emerald Ash Borer Management Plan; and
- Increased drop off service and times for yard waste;
- Increased costs in winter road salt (16% increase) and tipping fees (4% increase);
- Replacement of a Village snow plow and loader;
- Continued funding of shared services including the library, health department, fire department, MADACC and 911 dispatch.

### **Continued Progress**

Each year, the Village Board and staff set an ambitious agenda that involves in-depth performance measures, yearly accomplishments, goals and outstanding challenges. As this document outlines, 2015 is no different. With over 100 organization-wide goals, our strategic plan comes fully into focus, as we work to meet and exceed expectations, while delivering the same efficiency-based services residents have come to expect.

### **Performance Measurement**

Concerning performance measurement, Bayside's Performance Management System received the 2014 International City/County Management Association (ICMA) Center for Performance Measurement "Certificate of Excellence" for the second year in a row. It is the highest award a governmental unit can achieve.

- Performance metrics are used throughout the budget document. As is the case with the majority of budgetary functions, the performance measurement section is broken down by strategic initiative, and is also included in the individual budget breakdowns. Top metrics for outcome for each department, and how they relate to everyday operations

and funding are used throughout.

- Village management utilizes performance measures as a way to quantify if expenditures are being used in the most efficient manner.
  - Once performance measures are established, such measures will be used to identify trends and benchmarks for comparison with other communities.
- This year continues the Village's focus on Budgeting for Outcomes. In traditional budgeting, we start with last year's costs, then add or subtract. In Outcome Based Budgeting, leaders start with organizational efficiency assessments, lean principles, and the results citizens' value. As you will find throughout this document, goal setting and performance measurement, based upon critical outcomes, are key contributors to the Village's funding model and budgeting process.

## How is the Village Spending my Tax Dollars?

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$329,648. The Village tax rate is \$7.47/\$1,000 in 2015. 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:	\$329,648	Property Tax (Bayside portion):	\$2,424.27
Monthly Cost:	\$202.02	Sanitary sewer/Stormwater Fees	\$588.00

The chart below illustrates the cost per month property tax breakdown for various services the Village provides.

**General Government:** This accounts for expenditures for Administrative functions, Village Board, elections, Board of Appeals, and property assessments.

**\$14.19**

**Community and Utility Services:**

This expenditure accounts for public works, streets, garbage, recycling, yard waste, snow removal, and related functions.

**\$28.41**

**Public Safety:** This expenditure accounts for the police and municipal court services.

**\$57.39**

**Building Inspection:** This expenditure accounts for the permitting and inspection of building related issues.

**\$2.46**

**Fire & Medical Services:** This expenditure accounts for the Fire Department and Emergency Medical Services (ambulance).

**\$25.84**

**Long-term Financing:** This expenditure accounts for interest and principal payments on outstanding debt.

**\$39.18**

**Recreation & Leisure:** This expenditure accounts for supplies and maintenance of Ellsworth Park and the LX Senior Center.

**\$0.25**

**Capital Projects:** This expenditure accounts for projects including but not limited to building improvements, equipment purchases, and road construction

**\$6.00**

**Health Department:** This expenditure is for the costs associated with the Village's participation in the North Shore Health Department.

**\$0.90**

**Dispatch:** This expenditure accounts for operating the joint dispatch center with Fox Point, River Hills, Shorewood, Glendale, Brown Deer and Whitefish Bay.

**\$8.08**

**Other:** These expenditures are for costs with general liability insurances, contingency, information technology and legal expenses.

**\$14.72**

**Library:** This expenditure accounts for the expenses of the Village joint Library effort with three other north shore communities.

**\$4.60**

**Sanitary Sewer:** \* Separate utility charge covers expenditures related to the maintenance and operation of the sanitary sewer system. (Annual fee is \$422)

**\$35.17**

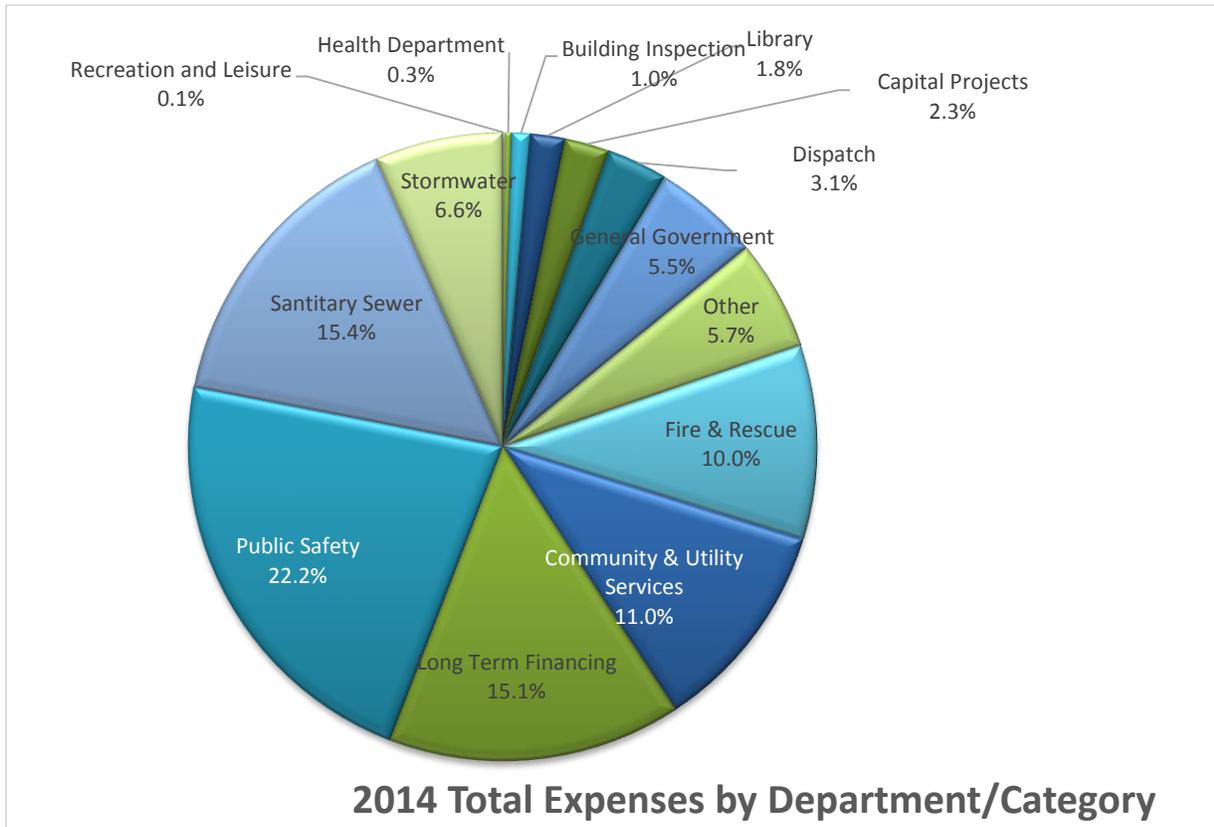
**Stormwater Management:**

\*Separate utility charge covers expenditures related to the maintenance and operation of the stormwater management system. (Annual fee is \$166)

**\$13.83**

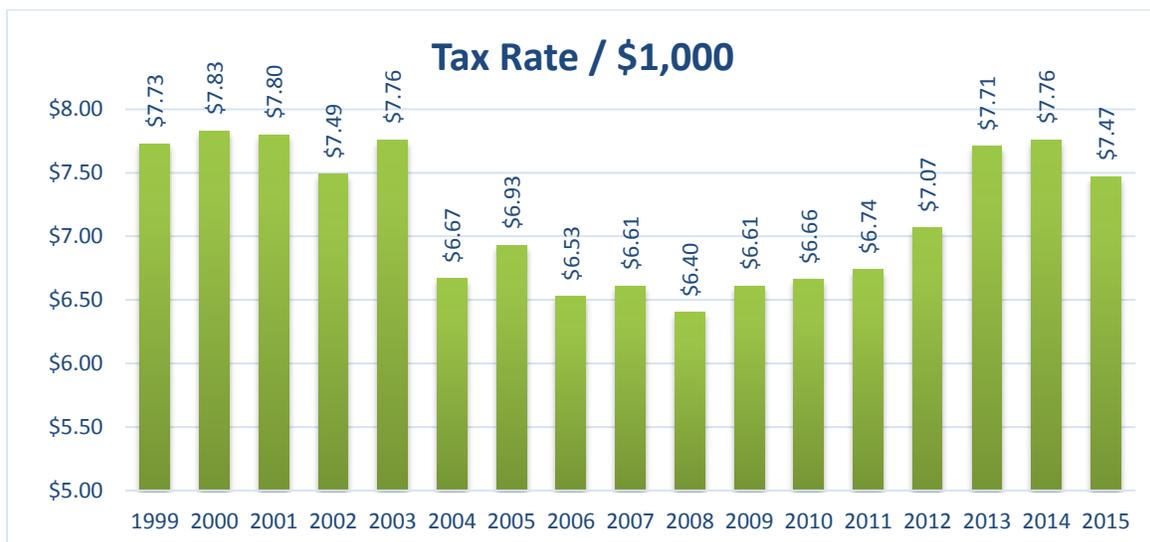
\*Denotes separate fee that is not included in the tax levy.

As one can see, the cost of the services the Village provides range from a low of \$0.25 cents per month for Recreation and Leisure services to \$57.39 for Public Safety. Below, readers can find the breakout of total expenses by service delivery area in 2015. The following chart illustrates the percentage allocation of the operational expenditures for all Village related services for 2015.



### Tax Rates

The chart below illustrates the Village's historical tax rate. As you can see, the tax rate has leveled and remained relatively stable since 2006. Due to reduction in property values, the tax rate does begin to increase in 2012. Assessed values increased in 2015 which resulted in a decrease in the tax rate.

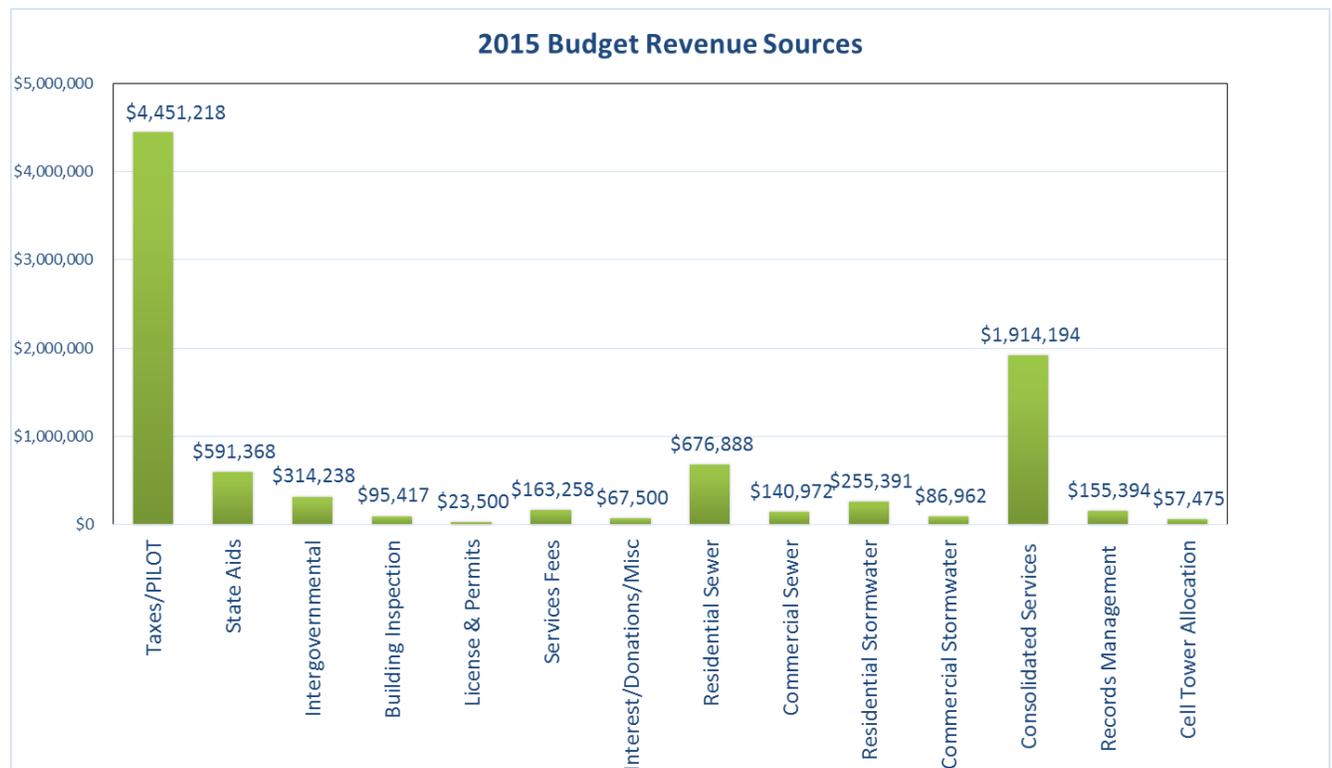


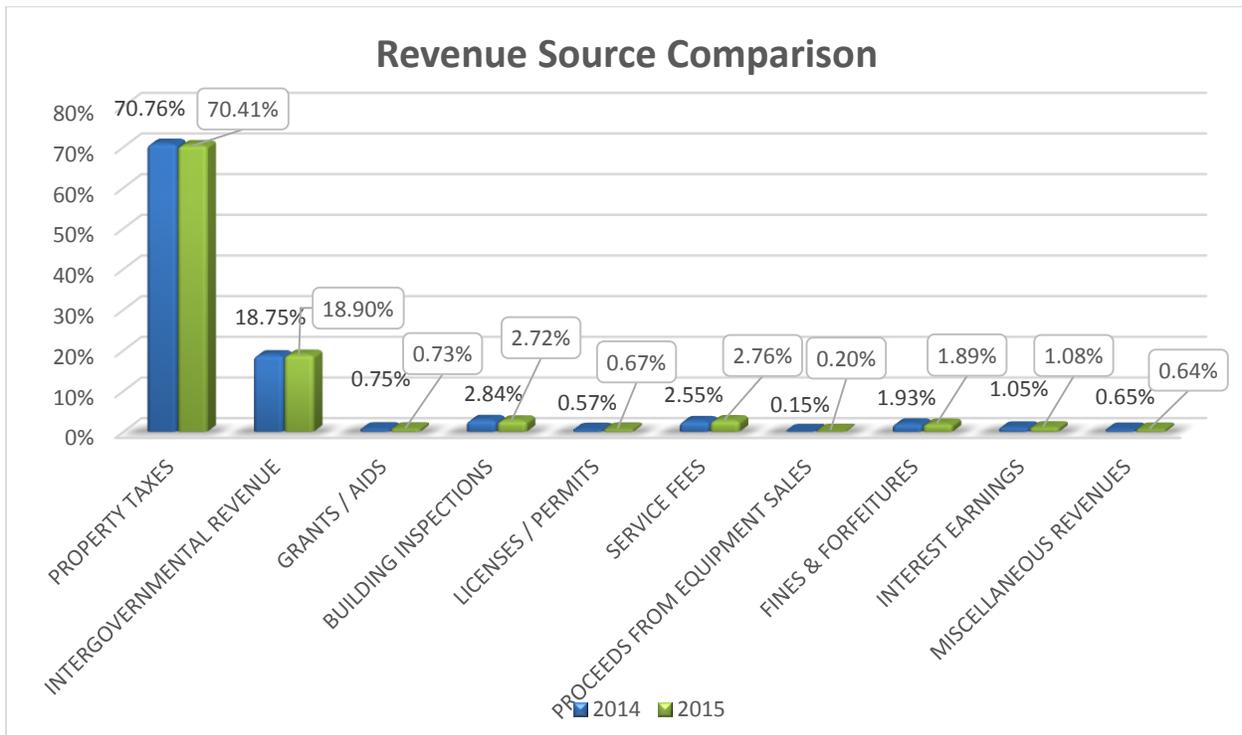
### Fiscal Year 2015 Financial Plan

Overall spending of Village operations will be \$14,138,687 in 2015, or 50.19% more than last year, as indicated below.

	2014 Adopted	2015 Recommended
<b>General Fund</b>	\$3,562,003	\$3,553,141
<b>North Shore Library</b>	\$143,441	\$146,310
<b>North Shore Fire Department</b>	\$799,998	\$822,721
<b>North Shore Health Department</b>	\$28,600	\$28,600
<b>Dispatch</b>	\$2,009,614	\$2,019,521
<b>Records Management</b>	\$160,243	\$163,558
<b>Long Term Financial Fund</b>	\$1,191,877	\$1,267,860
<b>Sewer Enterprise Fund</b>	\$922,753	\$1,247,652
<b>Stormwater Fund</b>	\$320,060	\$542,353
<b>Capital Funds</b>	\$275,197	\$4,346,971
<b>Total Financial Plan</b>	<b>\$9,413,786</b>	<b>\$14,138,687</b>

The 2015 budget relies on several third party funding sources, such as State revenues, designated accounts, 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 19.83 percent of total revenue sources. Below is a breakdown of revenue sources





#### Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$422/3.73 and \$166, respectively on an annual basis. This represents a monthly increase of \$0.50 and \$1.00 respectively, and the increased fees are being used to address major infrastructure investments and offset the debt service on previous infrastructure investments.

#### Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of 5 percent of the community's equalized tax base, or \$29,412,405. The Village's total general obligation debt principal outstanding will be approximately \$12,528,664.51, which is 42.6 percent of the limit. Remaining general obligation borrowing capacity will be approximately \$16,883,740. Debt service schedules are included within the budget on pages 96 through 101.

#### 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. A continual emphasis on the operations, maintenance and upkeep of utilities remains a prevalent priority. In addition, a nearly 20 year road replacement plan helps to outline the schedule for road repair based upon 2013 condition and cost repair estimates.

#### Fund Balance Health

Over the course of the last several years, the Village has made a concerted effort to designate and or reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of the 20 percent threshold, and will serve to level the property tax levy impact in future years. This year's increase in debt service is primarily being funded by the cell tower revenue and levy stabilization account. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of an 18 percent property tax levy increase. An overview of the Village fund balances is contained on pages 77 through 78.

### **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. (Appendix A)

### **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 2014. This marks the seventh consecutive year the Village received the 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 2015 budget.

### **Closing**

As this budget outlines, the past few years of fiscal responsibility by the Village Board has provided firm ground for future financial integrity and stability. The Village of Bayside is in sound financial condition as evidenced by our continued strong general purpose and revenue bond ratings, as well as our adherence to external and internal financial policies. The Village is also organizationally sound.

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 and Wisconsin DNR for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2015 Annual Budget balances the needs of Bayside citizens 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 Finance and Administration Director Lynn Galyardt and Assistant Village Manager Rebecca VanRegenmorter whose talent, knowledge and countless hours of hard work made the creation of this budget possible.

Respectfully Submitted,

*Andrew K. Pederson*

Andrew K. Pederson  
Village Manager

# 2015 Budget in Brief

The Village of Bayside is pleased to present the 2015 budget in brief. The budget in brief is intended to provide a snapshot overview of the executive budget, giving readers an easily readable summary.

The 2015 budget is balanced, while still meeting our continued commitment to a high level of service. In addition, for the seventh consecutive year, the Village was honored to receive the Government Finance Officers Association Distinguished Budget Presentation Award. This award measures the document based upon policy, financial planning, as an operations guide and as a communications device.

## HIGHLIGHTS

- Expansion of stormwater management system
- Providing high quality services
- Emerald Ash Borer Management
- Replacement of DCUS Facility
- Significant road reconstruction projects
- Sanitary Sewer infrastructure repairs
- Tennis court renovations

*Average Assessed Home Value:*

**\$329,648**

*Average Monthly Tax Bill (Village Portion):*

**\$202.02**

Average Monthly Payment for Bayside Services			
Public Safety	\$57.39	Stormwater Management	\$13.83
Long-term Financing	\$39.18	Dispatch	\$8.08
Sanitary Sewer	\$35.17	Capital Projects	\$6.00
Community and Utility Services	\$28.41	Library	\$4.60
Fire & Medical Services	\$25.84	Building Inspections	\$2.46
Other	\$14.72	Health Department	\$.90
General Government	\$14.19	Recreation & Leisure	\$.25



It is important to remember that while the Village of Bayside collects the entire sum of money, approximately 25% is used to fund Village operations such as garbage/recycling collection, public safety and snow plowing. The remaining portion is allocated to each of the taxing jurisdictions.

## BUDGET SCHEDULE

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### May 2014

- 19 Begin personnel costing worksheets, 2013 performance measurement compilation, and 2014 revenue projections.
- 19 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

### June 2014

- 27 Personnel costing worksheets, 2013 performance measurement compilation and 2014 revenue projections completed.

### July 2014

- 2 Five-year budget projection begins.
- 18 Draft budget guidelines and parameters discussed among Village staff.
- 18 CIP department requests due and performance measurement review meeting.
- 18 Department heads complete 2014 year to date and year end projections.

### August 2014

- 1 2014 long term goals-strategic initiatives progress updates due to Village Manager.
- 4 Priority, zero based budgeting personnel worksheets and preparation sheets distributed to department heads.
- 8 Five-year budget projections completed.
- 18-29 Initial sub-committee meetings to review 2014 projections, performance measurements, five-year budget projections, identify operational, service, personnel, and community issues to address in 2015 budget and discuss preliminary budget guidelines. Sub Committee review of 2015 budget guidelines and parameters; Discussion of five year budget projections and any operation issues/projects impacting the 2015 budget.

### September 2014

- 19 Department budget requests due.
- 19 2015 Long Term goals by each department completed and submitted to Manager.
- 19 Status of 2014 Village-wide goals updated by each department head. Performance measurement completed.
- 21 Committee of the Whole and Village Board of Trustees approval of budget guidelines and parameters.

### November 2014

- 7 Distribution of the Village Manager's recommended budget.
- 10-14 Sub Committee meetings (Finance and Administration, Department of Community and Utility Services, Public Safety) to review Manager's recommended budget and CIP.

- 17 Distribution of recommended budget to the Board of Trustees, sanitary sewer and stormwater utility fee for Public Hearing and to the Board of Trustees for consideration and approval.
- 20 Public hearing, final consideration and approval of 2015 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2014

- 2 Tax bills mailed.
-

## BASIS FOR BUDGETING

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The basis of budgeting or of 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 2015, the Villages fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund- 22
4. Consolidated Dispatching Fund – 26
5. Records Management System - 27
6. Consolidated Services Fund - 28
7. Long Term Financial Fund - 30
8. Police Capital Fund – 40
9. Community & Utility Services Capital Fund-41
10. Administrative Services Capital Fund-42
11. Consolidated Dispatch Capital Fund-46
12. Records Management System Capital Fund - 47

The Village reports the following funds:

1. **General Fund** -The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government.
2. **Sanitary Sewer Enterprise Fund** – The Sewer Enterprise Fund is used to account for activities that are financed and operated in a manner similar to that found in the private

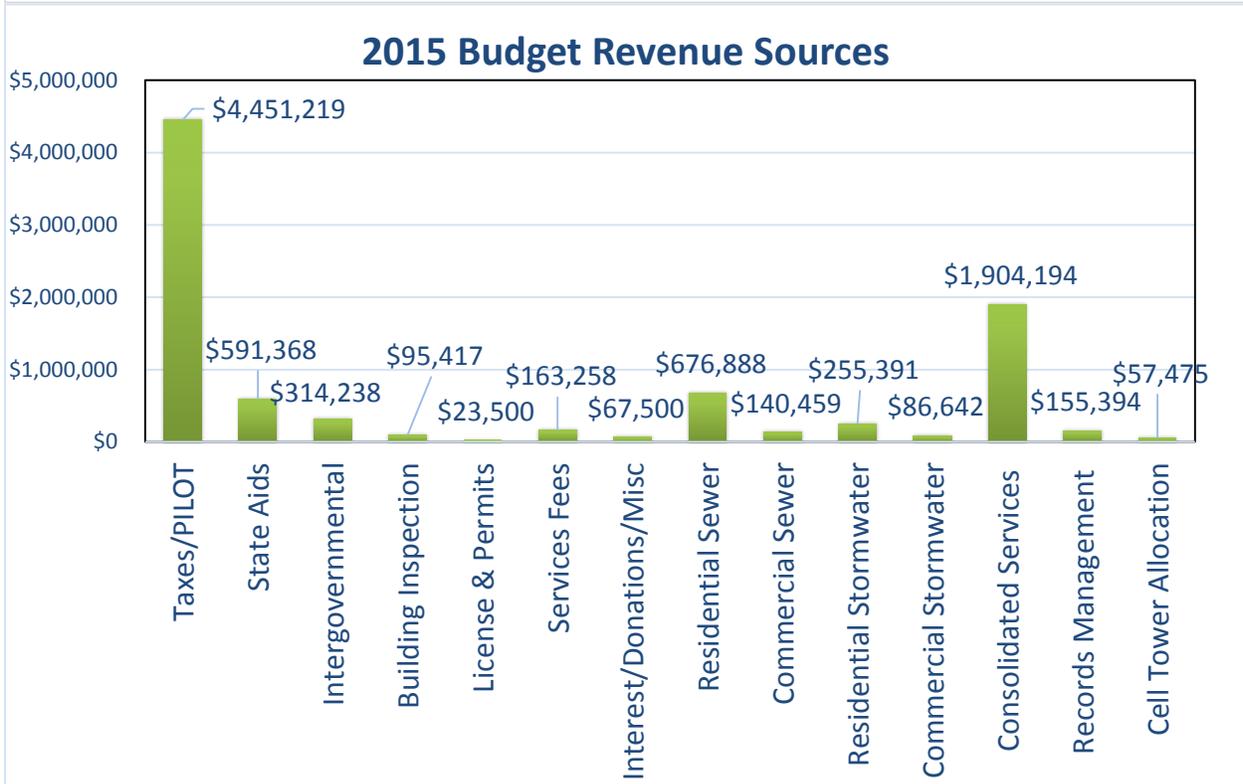
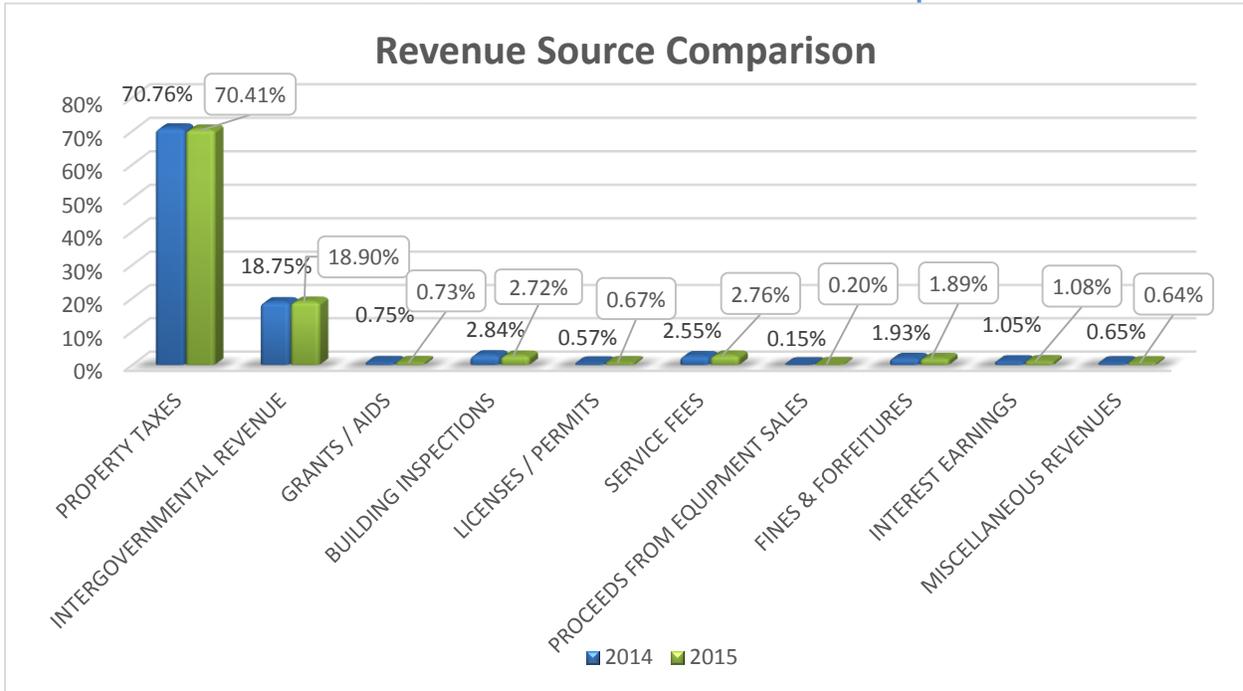
sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.

3. **Stormwater Utility Fund** – The Stormwater Utility Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through ERU 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. **Consolidated Dispatching Fund(s)** – These funds were created in response to the Village taking on the North Shore Dispatching 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 renovation and technology purchases.
5. **Records Management System Fund(s)**- The Records Management System fund accounts for the resources for the operation of the records management systems for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 27 houses all the operating and maintenance monies, while fund 47 serves as the capital fund for technology purchases.
6. **Consolidated Services Special Revenue Fund**- The Consolidated Services special revenue fund accounts for resources legally restricted to supporting expenditures for these specific programs- fire, health, and library. The tax levy is the major source of revenue.
7. **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.
8. **Capital Funds**- The Capital Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities in each department other than those financed by proprietary funds.

## REVENUE SOURCES AND TRENDS

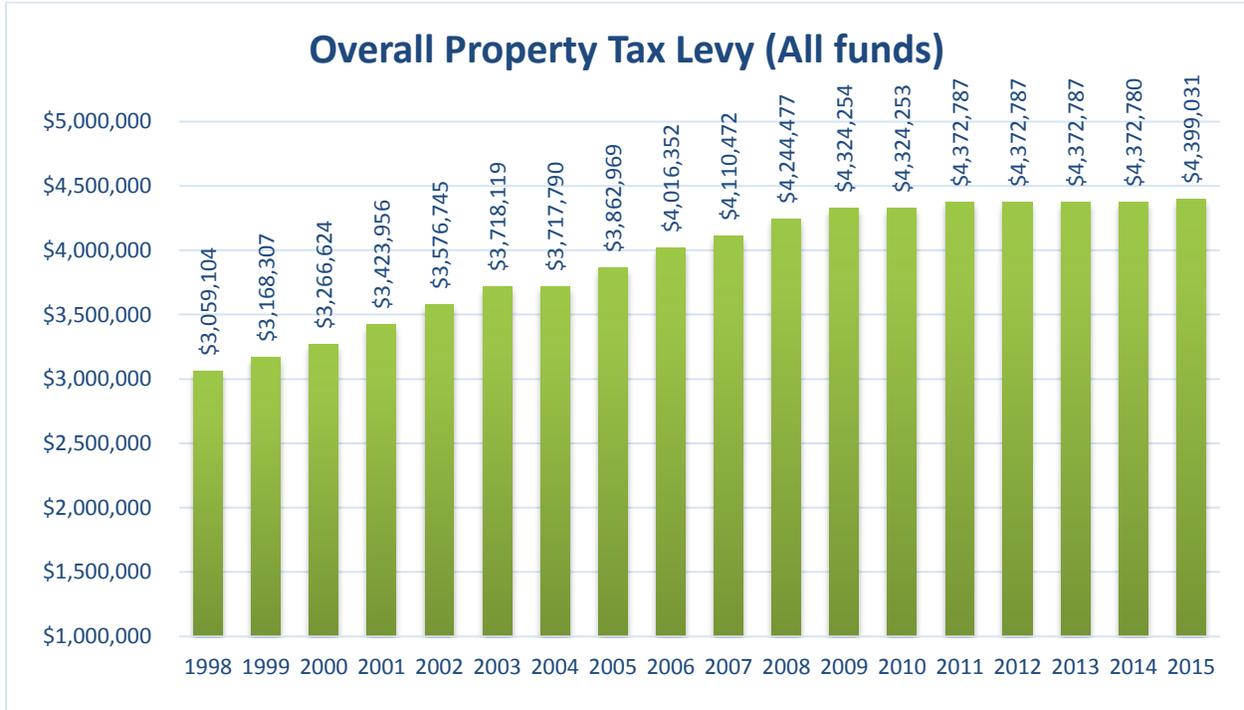
Property taxes represent the largest source of revenue for the General Fund, providing over 70% of the operating revenue. The following charts show a comparison from where the General Fund monies are received.

### 2014 & 2015 General Fund Revenue Source Comparison

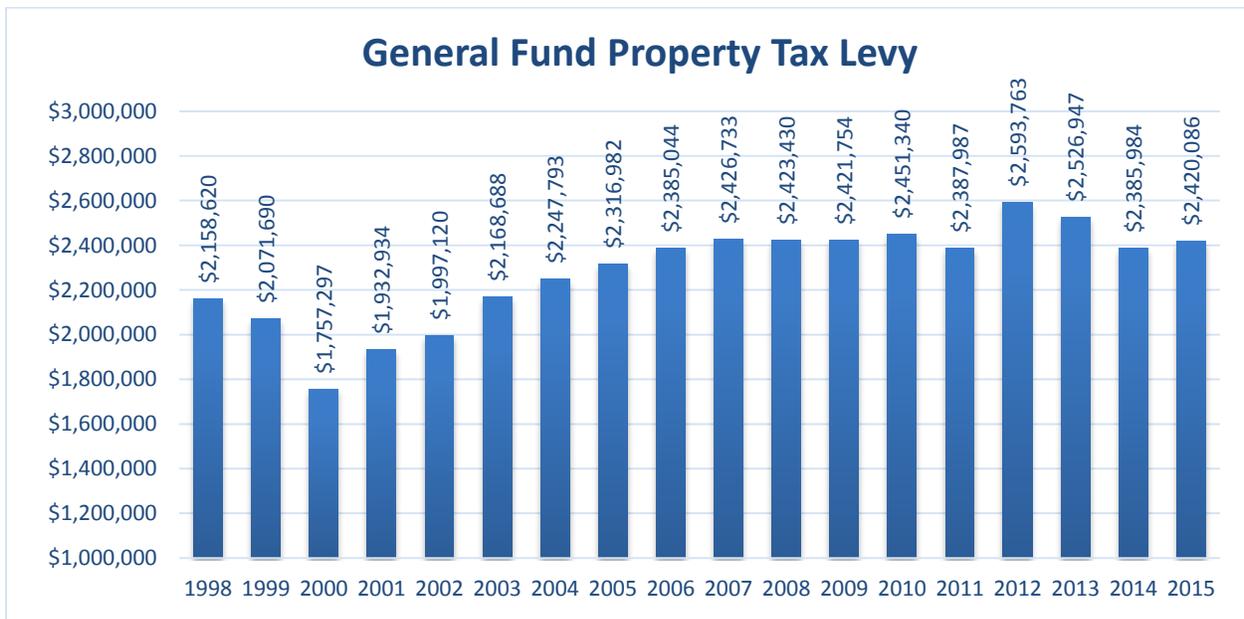


## Property Tax Revenue

The amount of the property tax levy for 2015 has increased slightly. The overall property tax levy for all funds is \$4,399,031. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state imposed levy limits. State aids and other sources of revenue have been flat or decreasing in the last ten years. The following table shows the trend in the overall Property Tax Levy:



Since 2006, the overall property tax levy has increased by 1.47%. The Consumer Price Index increase during that same time was 18.2%. The general fund property tax levy is just one portion of the general fund.



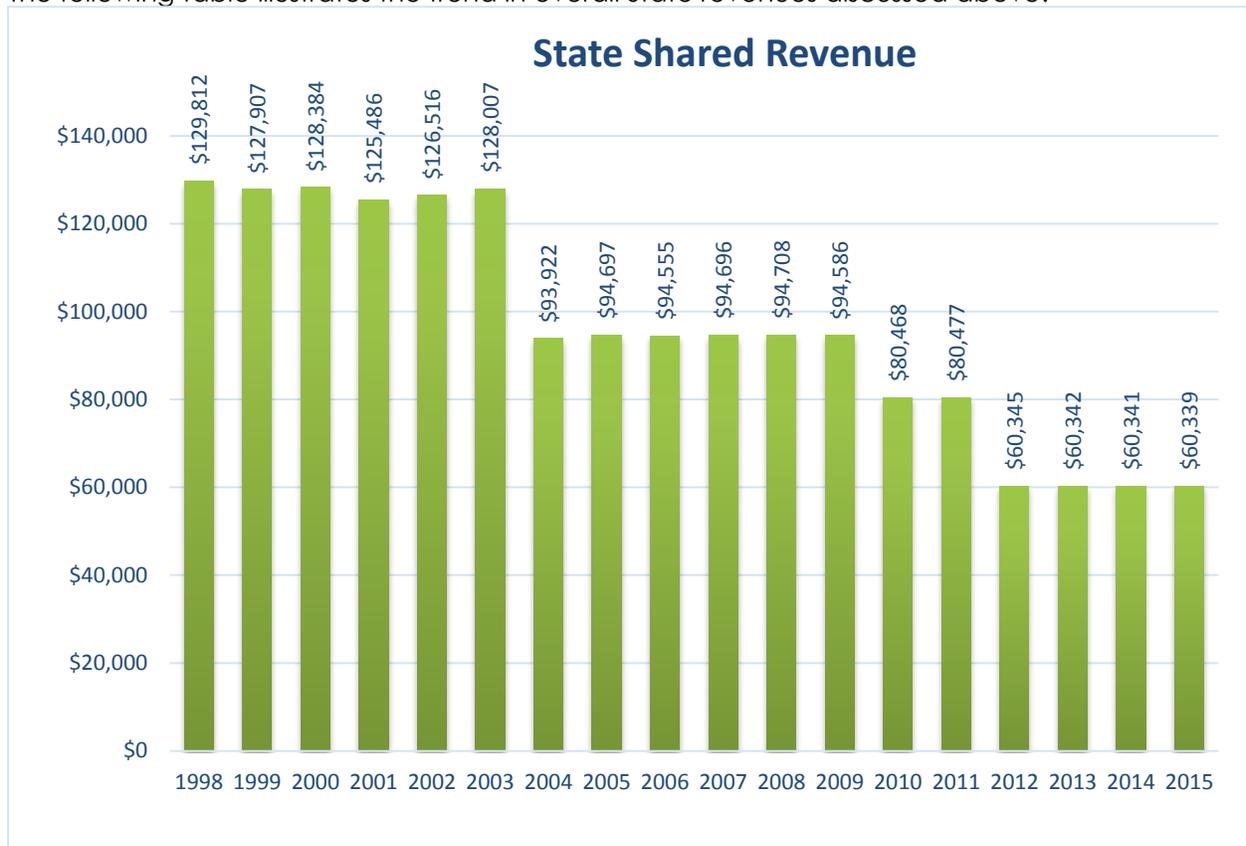
## State of Wisconsin Monetary Aids

Monetary aids from the State of Wisconsin are the second primary source of Village revenues. In totality, revenues from the State have either remained constant or decreased over the trend period analyzed.

- The State Transportation Aid is the next largest source of revenue at 10.24%. The 2015 anticipated allocation is \$359,408 which is a \$11,140.41 (3.2%) increase from the 2014 amount received.
- The State funding provision for expenditure restraint is the third largest source at 3.06%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.72% of the Village's revenue. These revenues are based on a formula that considers per capita and aid able revenue factors. Since 2003, State shared revenue has decreased by 52.86%.

**Overall, State monetary aids were increased by 0.65% in 2015.**

The following table illustrates the trend in overall State revenues discussed above:



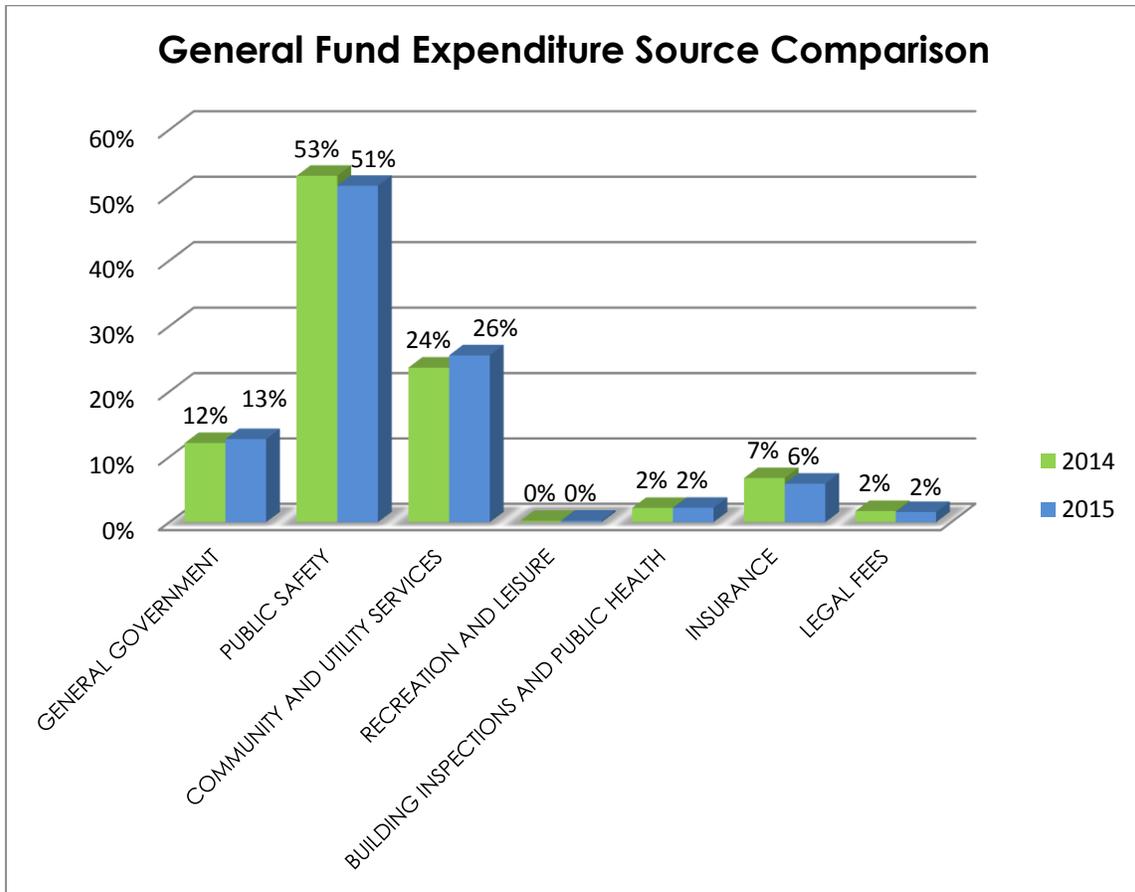
## Other Revenue Sources

Other sources of revenue represent approximately 7% of the overall Village budget, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community, the Village has very limited options to generate additional forms of revenue.

## EXPENDITURE TRENDS

Police expenditures account for over half of the annual general fund expenditures spent in both 2014 and 2015. The charts below illustrate where General Fund monies are allocated.

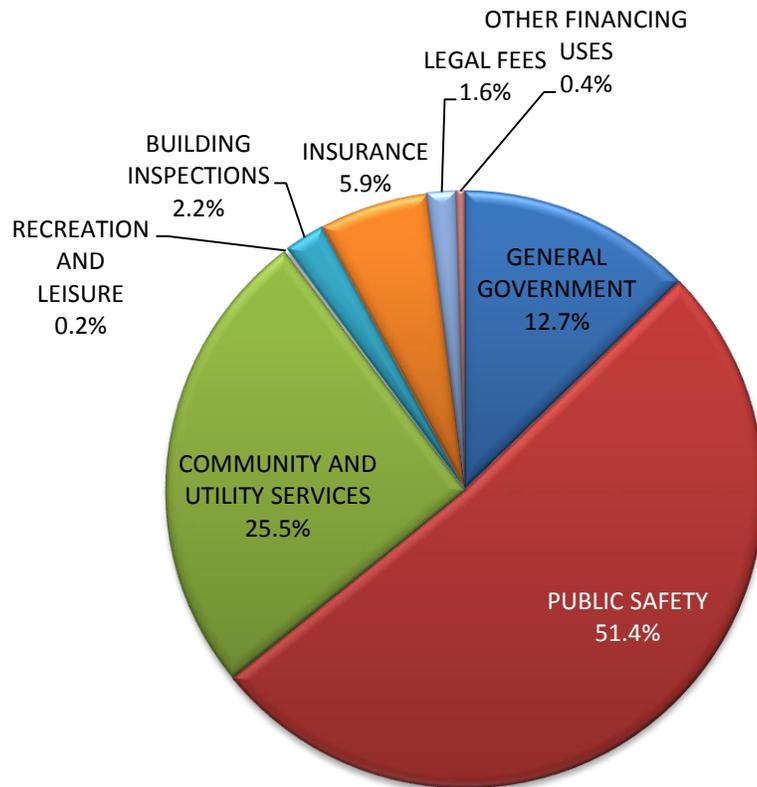
### 2014 & 2015 General Fund Expenditure by Function



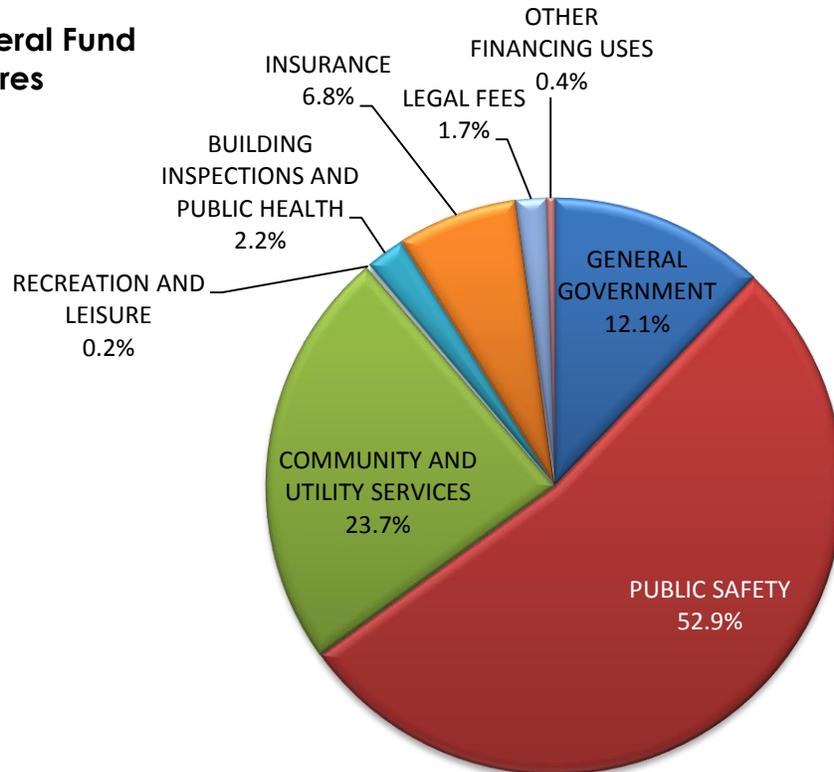
For 2015, the general fund expenditure accounts remain relatively flat or are very similar in comparison to 2014 levels.

Readers can observe the expenditure changes by category from 2014. These charts illustrate the breakdown of funding among the general fund.

### 2015 General Fund Expenditures

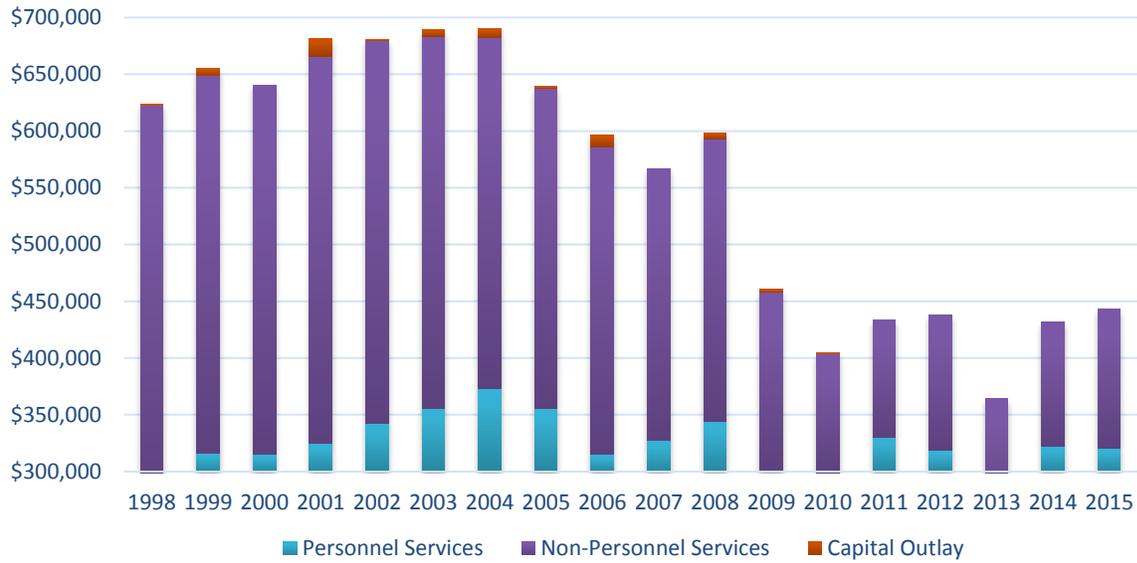


### 2014 General Fund Expenditures

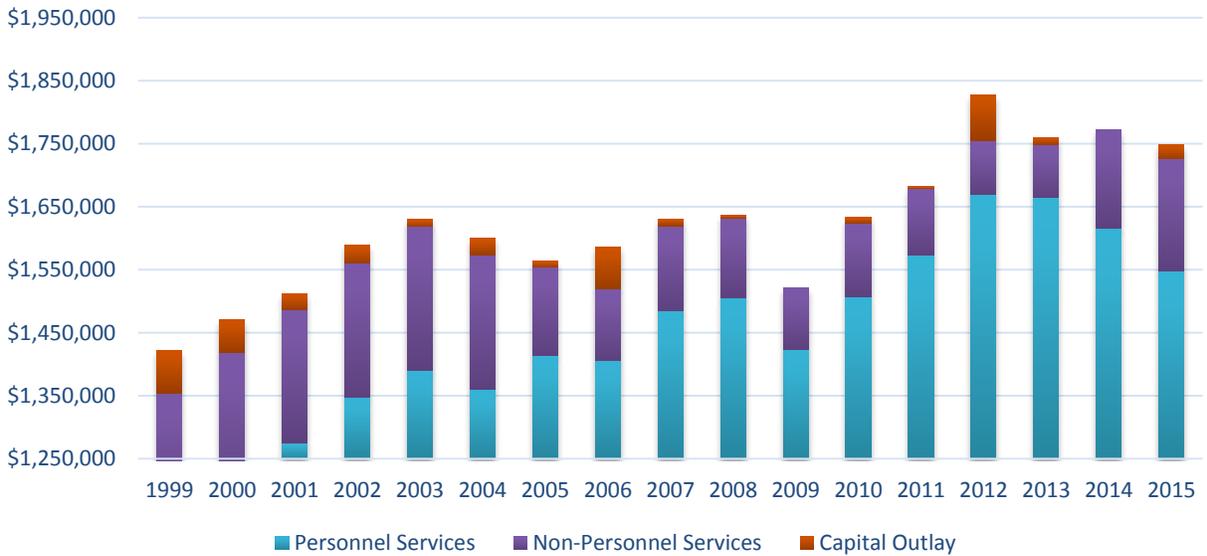


## 2015 Departmental Expenditures

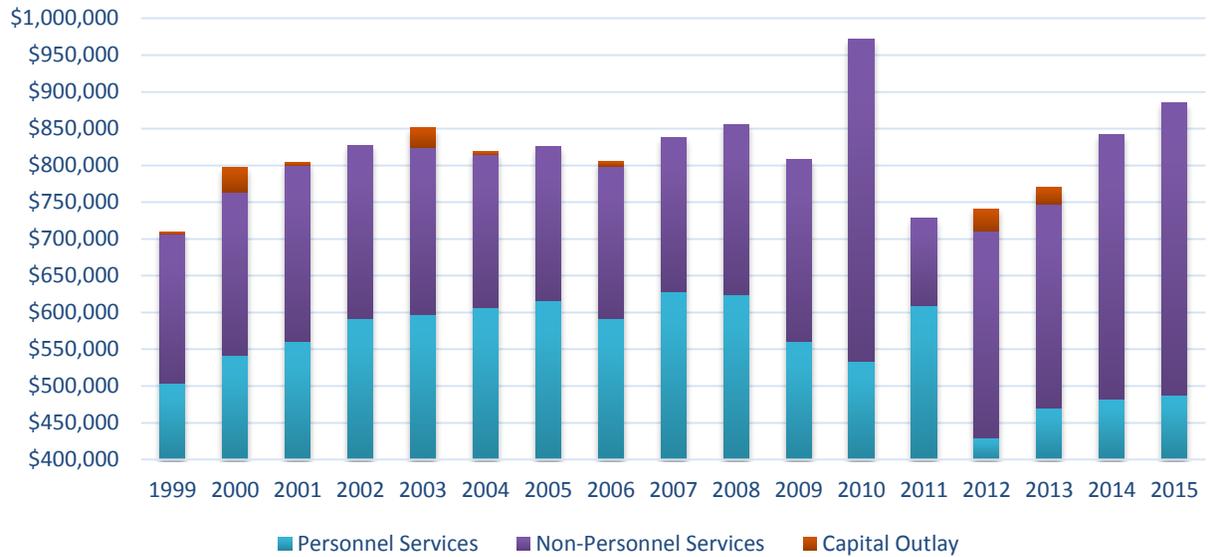
### General Government Expenditure Trends



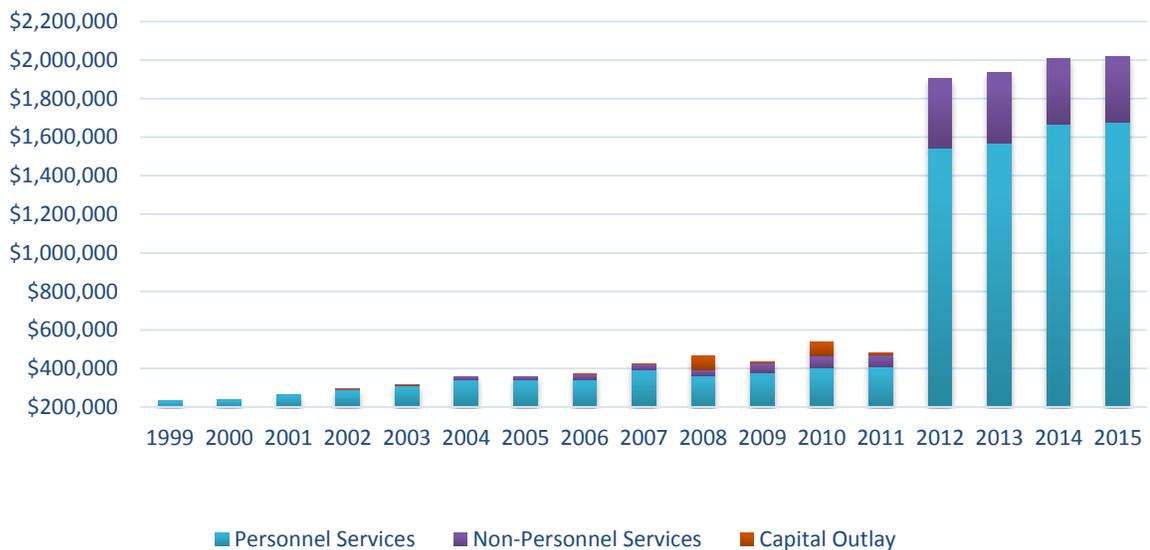
### Police Expenditure Trends



## Community & Utility Services Expenditure Trend



## Dispatch Expenditure Trends



Dispatch Consolidations occurred in 1999, 2004 and 2012

*\*For all graphs; 1999-2013 are actual, 2014 are adopted, and 2015 amounts are proposed*

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For the 2015 budget, the Village's award winning performance measurement program continues to be based on the Values for Outcomes set forth by the Village Board. These measurements assist Village staff and Village Board members in planning, evaluating, allocating resources, budgeting, and ultimately making policy decisions. For 2014, the Village's performance measurement program received global recognition for excellence by the International City/County Management Association.



*Leaders at the Core of Better Communities*

This  
Certificate of Excellence

is presented to

*Bayside, WI*

for exceeding the standards established by the ICMA Center for Performance Analytics™ in the identification and public reporting of key outcome measures, surveying of both residents and employees, and the pervasiveness of performance management in the organization's culture.

Presented at the 100th ICMA Annual Conference  
Charlotte/Mecklenburg County, North Carolina  
15 September 2014

A handwritten signature in black ink, appearing to read 'Robert J. O'Neill Jr.'.

ROBERT J. O'NEILL JR.  
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read 'Simon Farbrother'.

SIMON FARBROTHER  
ICMA PRESIDENT

A handwritten signature in black ink, appearing to read 'Randall H. Reid'.

RANDALL H. REID  
DIRECTOR OF PERFORMANCE INITIATIVES  
ICMA CENTER FOR PERFORMANCE ANALYTICS

## Case Study #1: Residential Code Compliance

### Focus of Case Study

Bayside is a proud community with quality aesthetics and strong property values. In March 2006, the Village implemented a Residential Code Compliance inspection program in order to keep Bayside homes in compliance with Village code prior to change in ownership. This case study looks at the Code Compliance program over the years and offers ways for residents to make the home selling process easier.

### Lessons Learned

**Lesson #1:** Schedule a Code Compliance before or when listing your home.

**Lesson #2:** Apply for permits prior to work being done on your home.

**Lesson #3:** Play it smart and avoid being charged double fees on permits.

**Lesson #4:** Certain projects require approval by the Village's Architectural Review Committee.

### What is Residential Code Compliance?

Residential Code Compliance is an inspection process implemented by the Village in March 2006 used to determine if residential homes are in compliance with Village code prior to change in ownership.

### Purpose of Residential Code Compliance

- Maintain the health, safety, and welfare of the community.
- Ensure the integrity and code compliance status of the housing stock.
- Preserve the curb appeal and aesthetic standards of the Village.
- Uphold property values within Bayside.

### What do we inspect for?

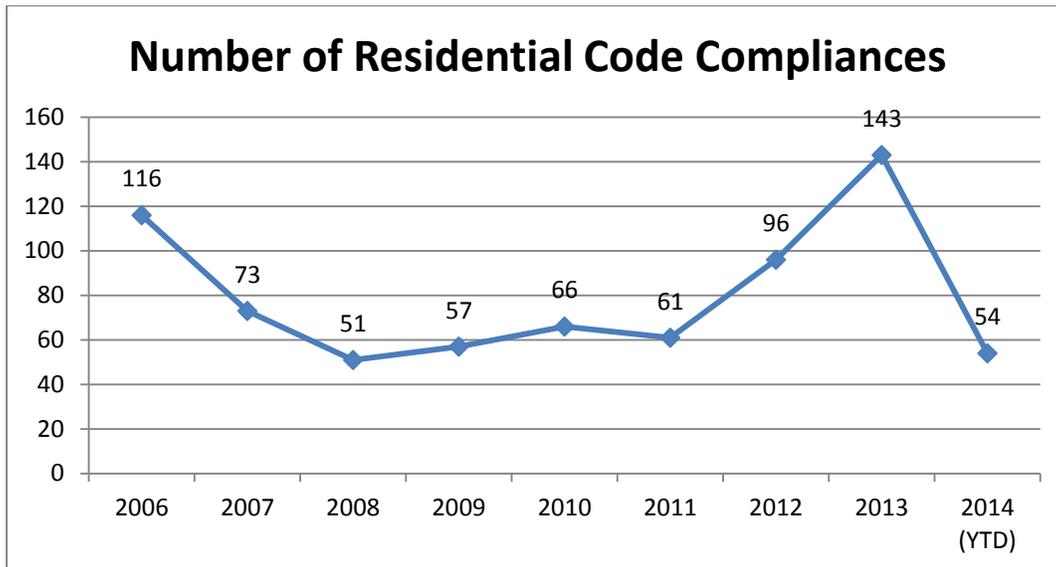
Selling a home is a major task in and of itself, and with each non-compliant item needing to be corrected prior to sale, they can slow down the process greatly. Included below are some of the main items that the building inspector inspects as part of a code compliance. This is not an exhaustive list but a general description of what is reviewed.

- **Interior-** smoke detectors, plumbing, fixtures, electrical work, water meter, water heater, furnaces, chimney, space heaters, railings, and fireplaces.
- **Exterior-** roofing, gutters, eaves, siding, stairs, porches, and railings.
- **Property-** Garages, accessory structures, fences, retaining walls patios and walkways.

**In 2014, there have been 12 non-compliant items on average in each Residential Code Compliance report.**

### Number of Code Compliance Inspections over the Years

The following is a representation of Code Compliance inspections since 2006 throughout the Village. Although some years there were over 100, the average from 2006-2013 was 80 inspections annually.



### Make One Step of the Home Selling Process Easier

- **Schedule a Code Compliance before or when listing your home**  
When going through a Code Compliance, the Village's Building Inspector may find there are items of non-compliance and other items to fix prior to selling your home. The process may take some time if there are items of non-compliance, so apply as soon as possible for your convenience. The certificate is good for one year.
- **Apply for permits prior to work being done on your home**  
If you have a question of whether or not to pull a permit, ask our Building Inspector. During the Compliance process, the Building Inspector will reconcile all work that has been done in the home with the permits that have been pulled.
- **Play it smart and avoid double fees**  
Double fees are charged when work is completed on a home before permits are issued.
- **Certain projects require approval by the Village's Architectural Review Committee**  
If you need Architectural Review Committee approval on a project associated with a Code Compliance, please be aware it can take 2 to 3 weeks to go through the review process.

**In 2014, 55% of Code Compliance inspections have resulted in the discovery of work that has been completed without a building permit.**

### What slows down the Code Compliance process?

There are several factors which may slow down the Residential Code Compliance process. Please note the following:

- Applying for a Code Compliance when an offer is made
- Need for Architectural Review Committee approval
- Not pulling permits
- High demand from March-June and August-October, leaving the Village's Building Inspector with numerous Code Compliances in a short time frame



**Conclusion**

The Residential Code Compliance program was implemented in order to ensure the integrity and code compliance status of the housing stock in the Village and to preserve the aesthetic standards and curb appeal in Bayside. As noted earlier, there are a great deal of Code Compliance inspections performed each year and numerous non-compliant items found on average during those inspections. In order to help accelerate the home selling process and avoid additional fees, please refer to the topics mentioned throughout this case study and the reasoning for starting the Code Compliance process as early as possible.

## Case Study #2: Village Service x2

### Focus of Case Study

Through the collection of yard waste, the Village is able to create a usable mulch product that benefits everyone in the community.

### Lessons Learned

**Lesson #1:** Think creatively about what can be done with what would normally be considered waste.

**Lesson #2:** It benefits everyone when a waste product can be turned back into a usable product.

**Lesson #3:** This one service helps the Village achieve three of its strategic goals: fiscal integrity, service excellence, sustainability.

### Collect

The Village offers yard waste collection for residents from Spring to Fall each year. The piles of sticks, twigs, branches and leaves are removed from the roads of Bayside by our Department of Community and Utility Services crew (DCUS).

While it might appear to the residents that all the yard waste just magically disappears, the yard waste re-appears as a very large pile in the DCUS yard that is added to with each yard waste collection.

Residents no longer have to worry about the waste once it is removed from near their homes. However, the Village needs to do something with the pile of waste that takes up large amounts of space in the yard.

### Re-Use

Prior to 2007, the Village was paying to have the yard waste trucked out of the DCUS yard. Many surrounding communities continue to do this with yard waste. Yard waste is compacted and then removed by a contracted company. This removal of the waste was costing the Village around \$23,000 per year. The Village implemented a new strategy for re-using the yard waste that is collected from residents.

At the end of a yard waste collection season all the yard waste is run through a tub grinder. After the yard waste has been run through this tub grinder it becomes a usable mulch product. It no longer resembles the pile of brush, sticks and brown bags that it was before.

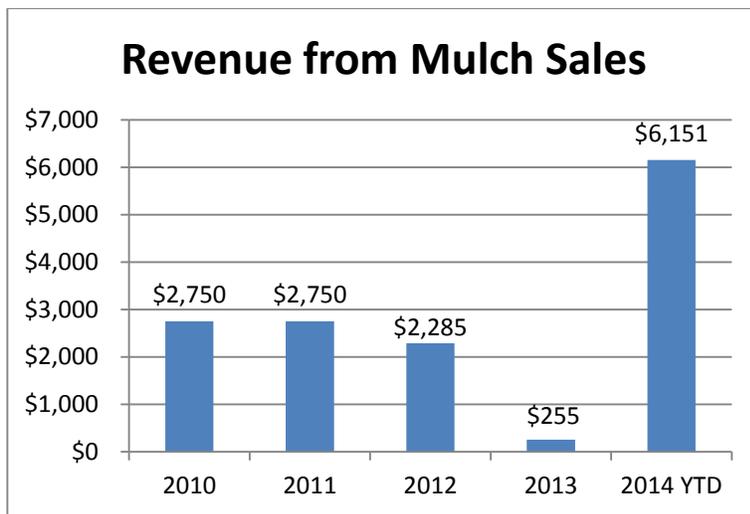


## A Benefit for Everyone

The mulch is used each spring for a number of purposes around the Village. It is used to mulch to the Village flower beds near Village Hall, Brown Deer Road, County Line Road and Ellsworth Park. By re-using yard waste collected from residents the Village does not have to put additional funds towards purchasing mulch for these areas, which saves the Village around \$15,000. The Village is saving close to \$40,000 each year by not having the yard waste trucked out and by not paying for mulch.

In fact, the Village is able to create revenue from the mulch that is generated by offering it back as another service to residents. Residents can have mulch delivered right to their home on Thursdays or Fridays during the Spring, Summer and Fall.

Since the Village started selling mulch in 2010, over \$14,000 has been generated from the mulch sales. In 2014 alone, 395 yards of mulch have been delivered to residents in the Village for use at their homes.



**395 yards**  
of mulch have been  
delivered to residents in 2014

For residents that do not want to pay the cost of having mulch delivered, a pile of mulch is placed out in the sled hill parking lot for residents. This pile is free for any resident that would like to take it home and is accessible every day all day.

## Keeps on Giving

Even the mulch that is left over from a season becomes a re-usable product, topsoil. As the pile sits over time, the mulch decomposes in the middle into topsoil. This topsoil is then used in the Village for grass planting or other landscape projects.

Yard Waste collection has become a service to residents that keeps on giving as we re-use the waste that is collected to create usable products for everyone. This service also helps the Village reach its goals of fiscal integrity, service excellence and sustainability.

## Case Study #3: Reaching our Target Audience

### Focus of the Case Study

To evaluate the open and click rates for two email communications sent out each week.

### Lessons Learned

**Lesson #1:** Evaluate open rates over a span of years to measure effectiveness.

**Lesson #2:** Study open and click rates in comparison to title and time of day sent.

The Village puts out two email communications per week, the Tuesday Talk and the Bayside Buzz. The Tuesday Talk typically focuses on one topic while the Bayside Buzz is a newsletter format with multiple topics. The Tuesday Talk is delivered on Tuesdays and the Bayside Buzz is sent on Fridays.

These communications place focus on the creation of informed and engaged citizens. Placing information in easy reach of the public allows for a greater efficiency in operations. The idea that digital communication minimizes human interaction too much is not necessarily applicable in this case. By creating direct communication twice a week, the connection between government and the public is strengthened.

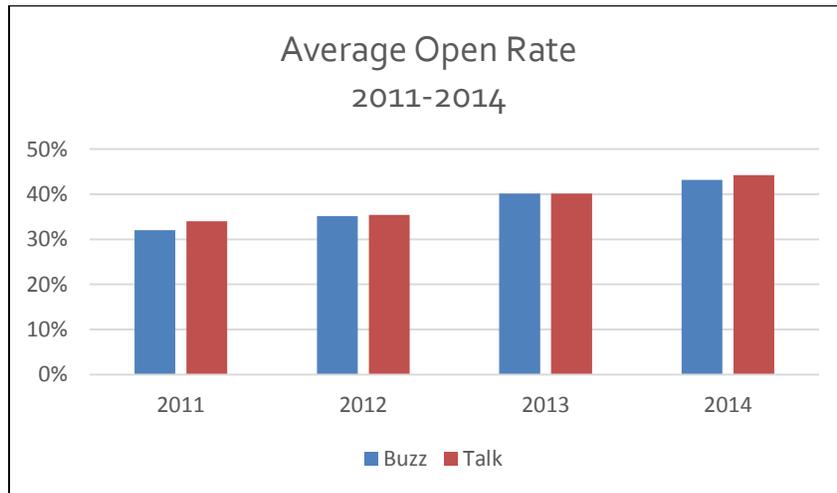
***Bayside communication open rates are 19% above the industry average.***

While these emails have been wildly successful in comparison with the industry average, there are lessons to be learned from analyzing the available information- open rates and click rates. These rates can be evaluated in reference to time and day of delivery as well as topic of the email.

### Open Rates

The local government industry average for digital communication open rates is 24%. In 2013, the open rate average for both the Tuesday Talk and Bayside Buzz was 40%. The open rates for these communications have grown by over 10% between 2011 and 2014. This increase could be indicative both of an increasing use of technology as well as the Village's efforts to engage residents to receive emails and updates.

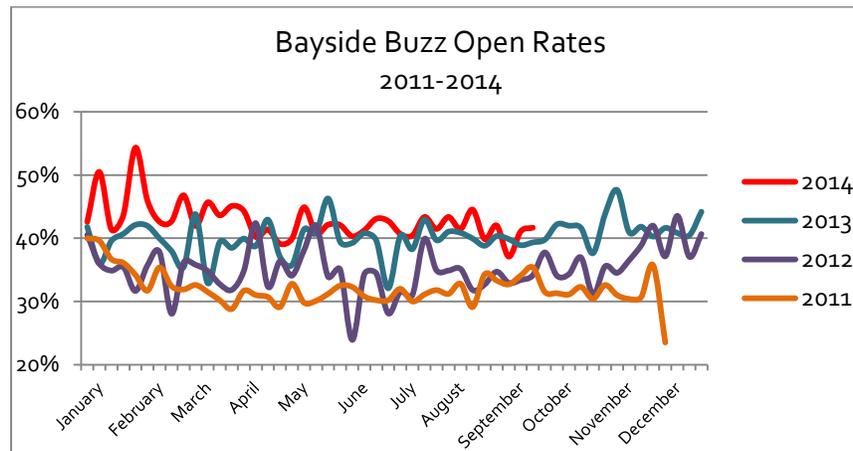
Since 2011, there has been solid subscribership. In 2011, 52,998 emails were sent. In 2012, this number grew to 164,727 and increased to 182,645 emails in 2013. With a community of 4,400, this demonstrates the wide reach of the communication effort. There has been slow growth since the initial flood of subscribers, but new subscribers outweigh unsubscribers.



**Figure 1: Average Open Rate**

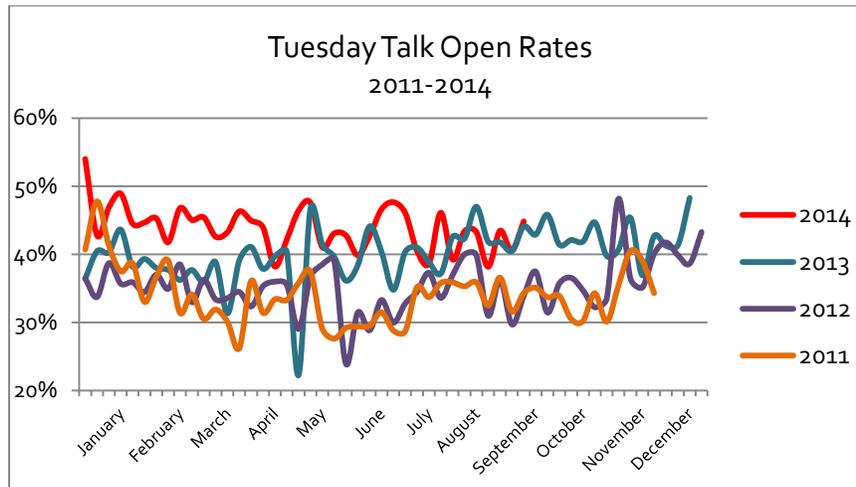
The average open rate has increased steadily between 2011 and 2014 from 33% in 2011 to 43% in 2014.

The graphs displaying the open rates displayed across the months of the year show that open rates vary widely from week to week and month to month. This variation can be attributed to many variables including those that can be analyzed and assessed by the Village and those that are not in immediate control. Those that can be examined include effectiveness of title in relation to open rate and effectiveness of day and time of delivery in relation to open rate. The charts draw these comparisons.



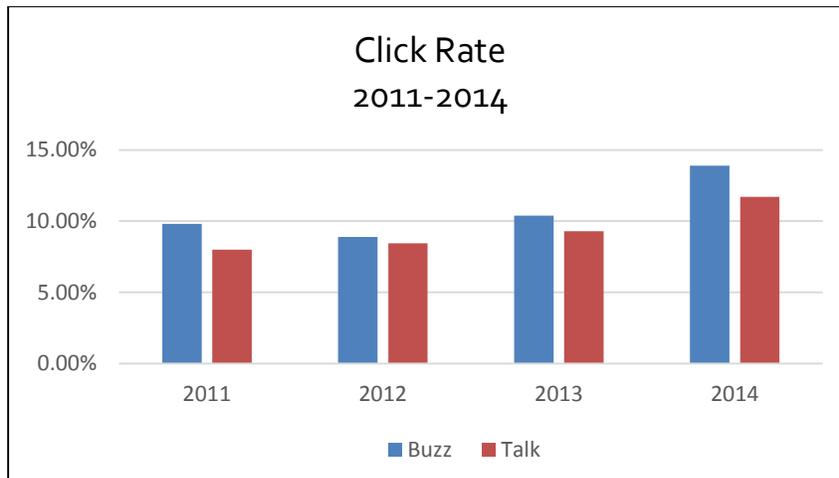
**Figure 2: Bayside Buzz Open Rates**

A gradual increase between years can be observed. General trends between years show that there are peaks and valleys that correspond to holidays and other events that increase or decrease subscriber's attention to email. The highest ever open rate (54.34%) for the Bayside Buzz was on January 31, 2014



**Figure 3: Tuesday Talk Open Rate**

The Tuesday Talk has typically seen slightly higher open rates than the Bayside Buzz, but the percentages tend to fluctuate in tandem.



**Figure 4: Click Rate**

The click rate is the percentage of subscribers that click on links within the email to websites, photos, maps, and graphics. There has been a steady increase in the click rate as more links have been included and greater attention has been paid to the graphic design of the emails sent.

Top 10 Tuesday Talk Emails with Highest Open Rates in 2014					
Date	Topic	Title	Open Rate	Day	Time
January 7	Cold Weather Update and Garbage/Recycling Delay	One Day Delay	54.02%	M	9:11 PM
January 28	Cold Weather Update and Election Schedule	It will be picked up Tuesday	48.92%	M	8:29 PM
July 8	Storm Damage and Yard Waste Collection and Drop Off Options	Time for a clean up	47.68%	M	6:21 PM
May 20	Plastic Film Recycling and New Fee for TV Collection	Stop the Wrap Around	47.61%	T	8:46 PM
January 21	Public Presentation on Coyotes	Back by Popular Demand	46.92%	T	9:24 AM
March 4	2013 State of the Village	2013 State of the Village	46.80%	T	11:03 AM
July 1	2014 Property Assessment	2014 Assessment Information: Average 5.2%, Open Book, Board of Review, and more...	46.61%	M	6:49 PM
May 13	Accurate Appraisal Field Assessment	Assessing the Value of 2014	46.44%	M	7:09 PM
April 8	Yard Waste Collection Schedule and Reminders	Brown Bag It	46.31%	M	7:26 PM
August 5	Municipal Water Project	A New Map, Your Street's Chances, It's Not Too Late (Yet)	46.13%	T	3:03 PM

**Figure 5: Top 10 Tuesday Talk Emails with Highest Open Rates in 2014**

The title and time of day sent can be studied in comparison to open rate. This is useful in strategizing when to send an email and how to title it to maximize effectiveness. The topic column demonstrates what information is important to residents.

Top 10 Bayside Buzz with Highest Open Rates in 2014				
Date	Title	Open Rate	Day	Time
January 31	Hello, Goodbye, Congrats	54.34%	Th	7:32 PM
January 10	From 599 to 650	50.30%	Th	8:48 PM
February 28	And the Winner Is...	47.61%	Fr	2:29 PM
February 7	One lonely jar...so far...	45.94%	Fr	2:08 PM
March 14	Make sure it's us	45.69%	Fr	2:44 PM
March 28	The Next Two Tuesdays	45.10%	Fr	10:11 AM
May 9	307 Are Coming	44.91%	Th	6:45 PM
August 15	Henry!	44.53%	Fr	1:00 PM
April 4	The other end of the line	44.32%	Fr	5:47 AM
January 24	40 Years of Fun	43.68%	Th	7:29 PM

**Figure 6: Top 10 Bayside Buzz with Highest Open Rates in 2014**

Titles can be straight forward or more oblique. The Bayside Buzz emails with the top open rate in 2014 demonstrate that titles that are not to the point result in higher open rates.

## Case Study #4: Scheduling the Unknown

### Focus of Case Study

The Village of Bayside has always offered yard waste collection as a service to its residents. However, the methods for collection continue to be evaluated in order to offer the best service to residents and utilize the DCUS crew's time most efficiently.

### Lessons Learned

**Lesson #1:** Always continue to evaluate methods and ways of providing a service to be able to provide the most effective service.

**Lesson #2:** In a collection service such as yard waste where there are a number of variables, flexibility in scheduling is needed.

**Lesson #3:** When reducing the amount of waste that is collected on the roads, the Village has increased the opportunities for residents to bring waste to Drop-off nights.

### How long will it take?

The DCUS crew collects yard waste as a service to residents in the Village from Spring through Fall. While the collection service remains year after year, the collection process has continued to change as the Village works to find the most optimal way to serve residents with this collection.

When collecting yard waste a difficult balance must be reached. While yard waste collection is a highly valued service by residents and one that could be utilized every week, it comes during a very busy time of the DCUS work schedule. The nice spring and summer months are when crews are conducting stormwater repair work, tree planting, sewer manhole repair, and many other projects that must take place in nice weather.

Yard waste is also difficult to schedule because it is nearly impossible to calculate how much yard waste will be out for collection on a given week. For instance, one week every neighbor will have a pile of sticks and branches on a street which means crews might spend half a day on that street alone. However, another week, there might be only one house on the street with a few brown bags out so the crew is done with that street in a matter of minutes.

The amount of yard waste out could depend on the weather as well which varies from summer to summer and week to week. Wet weather slows down the crews. Cans set out are filled with water and the brown bags deteriorate in the rain which makes them harder to collect.

Yard Waste collection is very different from garbage or recycling collection. With these collections we know how many homes we have to collect, we know how many cans are at each home, and we know how long it takes us to pick up one can. With all these known factors we can easily calculate how long it will take us to collect an entire area and can create a reliable and consistent schedule. This is not true with all the unknowns in yard waste collection.



Time it takes to Collect:  
**12 seconds**

Time it takes to Collect:  
**1.5 mins.**



Time it takes to Collect:  
**3 mins.**



Time it takes to Collect:  
**6.5 mins.**



**Taking the Time**

The Village crews continue to spend more and more time on yard waste collection. In 2014 the average time spent on a yard waste collection is over 90 hours.

	Number of Collections	Hours spent on yard waste for the year	Hours spent per collection
2010	12	1023.3	85.3
2011	15	1327.5	88.5
2012	14	859.0	61.4
2013	15	1029.3	68.6
2014	8 YTD	733.3 YTD	91.7 YTD

As an example of how much time is spent on yard waste collection, there was a storm that went through the Village in June. Since many residents had large trees or branches come down, as a service to residents the Village conducted a special yard waste pick-up and waived any size requirements for piles. The crews spent 95 hours on this yard waste collection. This means that two guys spent one week and one day doing nothing but picking up yard waste. On a crew of only six with one in the garbage/recycling truck and one as a mechanic this left only two crew members working on any additional projects in the Village such as sewer or stormwater.

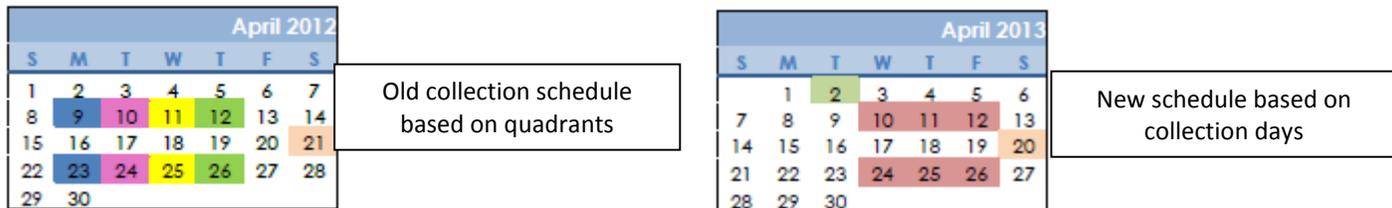
**Reducing Variables**

This special pick-up following the storm, shows an example of why there are rules and regulations governing yard waste. In order to service all residents on a collection week, piles have to be limited to 250 cubic feet (10'x5'x5'). If a pile is large than this residents are required to schedule a special pick-up for the waste. This pile size requirement helps us to create more knowledge

about how much waste will be out for our crews to collect and allows the Village to better manage and schedule the crew's time.

### Scheduling Options

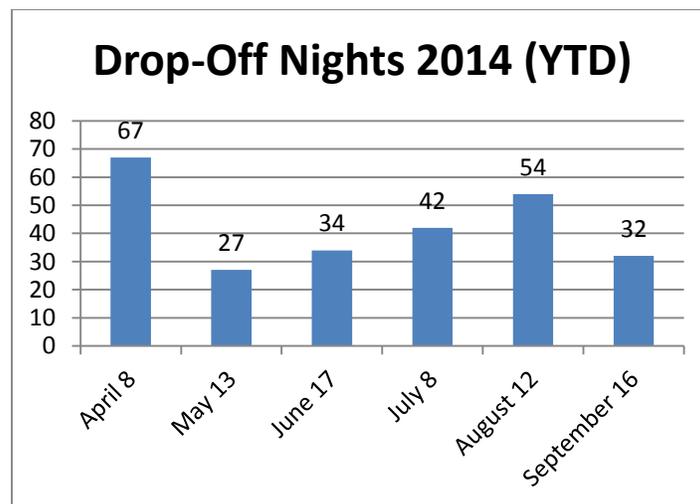
In the past, yard waste was attempted to be scheduled similar to garbage and recycling in that a certain section would be completed each day. However, crews would sometimes run behind in one section one day which would throw off collections for an entire week. Residents are then confused as to what day their collection is. Or sometimes just the opposite would happen in that crews would finish a section with an hour to spare in a day. As the next sections were not scheduled for that day the crew would need to transition to a new project which was inefficient for such a short amount of time.



In an effort to make the collections more efficient, the DCUS crews no longer collect one section on a specific day. Beginning in 2013, the yard waste collection calendar simply indicates to residents the yard waste collection weeks. Residents are now not concerned that the crews have not gotten to them if they are running behind as residents expect the crews to come any day that week. It also helps the crews because they can continue on to the next section of the Village, should they finish a section early. In a collection service such as yard waste where there are a number of variables, this flexibility in the schedule is needed.

### Expanded Opportunities

To help manage the crew's time while still offering the yard waste service to residents, where there are periods of time without a yard waste collection, the Village has offered drop-off nights or a Community Clean-Up Day where yard waste may be dropped off in the DCUS yard. In 2014, residents have really taken advantage of the Drop-Off Nights. The nights take place from 4-8 pm on a Tuesday night to allow residents another opportunity to get rid of yard waste when it is in between collections. So far in 2014, 224 cars have stopped at a Drop-Off night. For 2014 there are seven drop-off nights scheduled, compared to only 5 in 2013.



By offering more drop-off nights, residents have the additional opportunity to get rid of yard waste, if they have missed a collection week or just had excessive yard waste. In addition, with more residents bringing the materials to the DCUS yard, it reduces the amount of time the crews need to spend on the road during the day collecting yard waste.

The Village will continue to evaluate yard waste collection and work to make it effective for the Village residents and the Village crews.

## Case Study #5: Efficiency and Effectiveness

### Focus of the Case Study

This case study examines how the Village of Bayside Police Department has made changes to decrease personnel overtime expenses.

### Lessons Learned

**Lesson #1:** Consider the impacts of having a working Chief in comparison to an administrative Chief.

**Lesson #2:** Scheduling training and court appearances strategically with off days and shifts.

**Lesson #3:** Change in policy to limit the number of officers off at one time to minimize overtime costs.

Two of the strategic initiatives of the Village of Bayside, as adopted by the Village Board of Trustees, are Service Excellence and Fiscal Integrity. The Bayside Police Department focuses on providing excellent service to ensure public safety of the community while at the same time also effectively managing personnel costs to ensure fiscal integrity.

### A Transition in Chiefs

The transition between Chiefs in 2014 brought changes to the Bayside Police Department scheduling and personnel management. Chief Scott Mc Connell, instated as Chief of Police by the Village Board on April 3, 2014, is a "working" Chief meaning he counts on the schedule for staffing. This means that the Chief works a shift rotation like all of the officers including weekend and holiday shifts. The previous Chief worked administratively, Monday through Friday, and did not count for staffing on the schedule.



This transition has shown substantial positive impacts for staffing and overtime costs. A working Chief allows the department to function effectively with one less officer on dayshift despite the minimum two officer staffing requirement. Previously, there were 2 officers in addition to the Chief on dayshift. This often required an additional officer on overtime to fill dayshift vacancies. With the implementation of a working Chief staffing system, this is no longer necessary.

### Scheduling Strategically

Training is an integral part of providing service excellence and ensuring public safety. However, training also can potentially increase overtime costs. By scheduling strategically and coordinating training requests and off days, overtime costs can be minimized and the necessary training can be completed. When schedules cannot be accommodated to avoid overtime, many officers elect to take compensatory time instead of overtime pay.

### Practical Policies

Policies have been implemented to avoid overtime costs associated with staff shortages resulting from requested time off. The number of officers that can be off at any one time has

been limited, whether using Paid Time Off, Vacation, or Compensatory time. Now, the total number of officers permitted to take off on any given day is two, whereas past practice to allow more than this would have induced overtime costs.

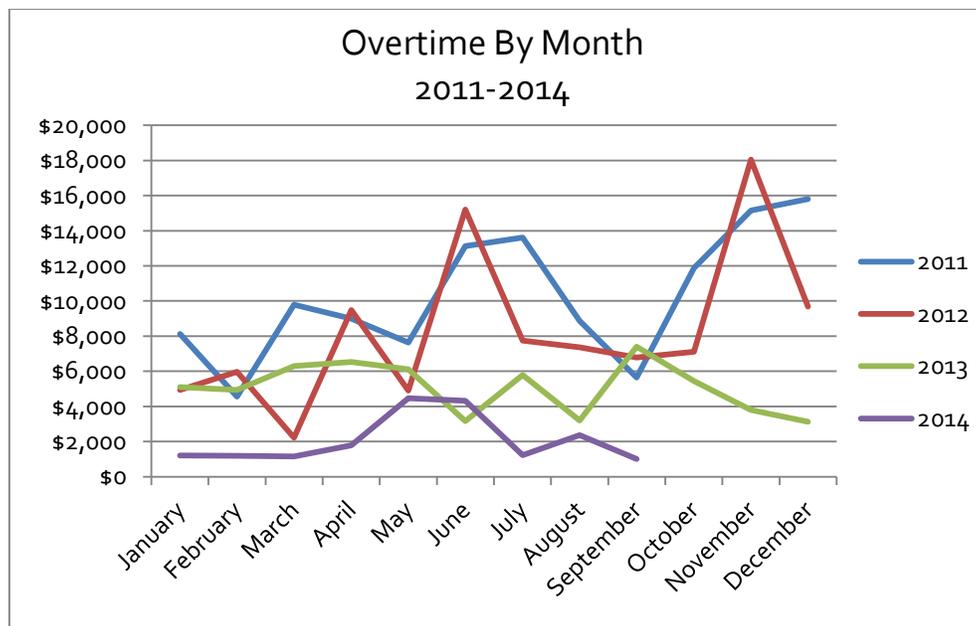
An additional change in policy has been to disallow time off requests for special events in the Village such as runs, walks, and other various community events. This change has allowed the department the ability to not only participate in the events and have community presence but also to absorb any staff shortages that may occur as result.

Despite the implementation of these policies, administrative staff still review time off requests on a case by case basis and show an accommodating spirit. Shift trades are allowed and the group of officers work together to help each other out when necessary.

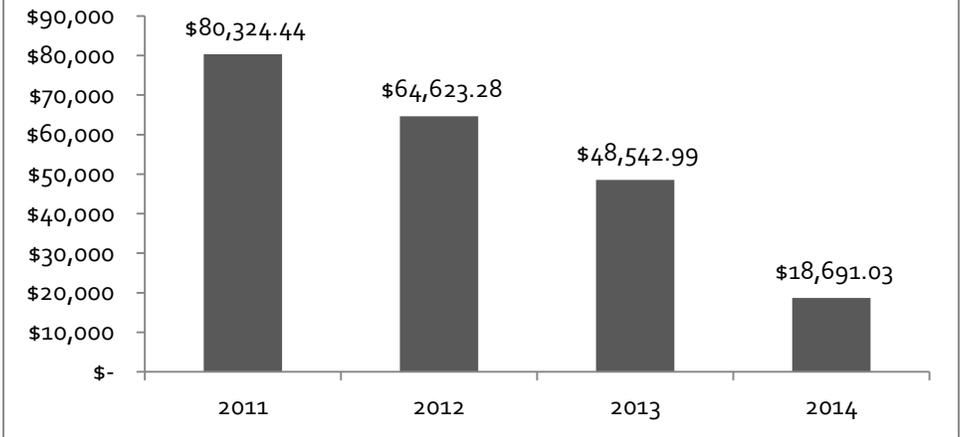
### The Proof is in the Numbers

A transition between Chiefs, strategic scheduling, and practical policies have all led to a decrease in overtime costs incurred by the Department. Despite the decrease in overtime, the Department has excelled in 2014; achieving WILEAG accreditation, increasing communications with the community, participating in statewide and nationwide initiatives such as Click It or Ticket and Drive Sober or Get Pulled Over, and providing numerous training opportunities to officers. The below charts detail the personnel costs incurred as a result of overtime compared from 2011 to 2014.

- Between 2013 and 2014 (January-September comparison) overtime costs decreased by 61%, amounting to \$29,852 in savings.
- Between 2011 and 2014 (January-September comparison) overtime costs decreased by 77%, a difference of \$61,633.
- The average overtime costs per month have been reduced from \$10,263/month in 2011 to \$2,076/month in 2014.



### Total Overtime Comparison By Year January-September



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### Focus of Case Study

The Village evaluates road conditions through the use of PASER ratings. However, current road conditions have rapidly deteriorated. Currently 50.4% of the Village roadways have not been repaved in the last 10 years.

### Lessons Learned

**Lesson #1:** Using an effective road evaluation tool helps the Village plan strategically for future road repaving projects.

**Lesson #2:** Additional factors can influence road conditions and cause more rapid deterioration. It's important to continue to evaluate the road repaving schedule.

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## Case Study #6: How Do I Rate?

### Paser Ratings

Did you ever wonder why your neighbor's road was paved before yours? It can be frustrating when you encounter a pothole outside your driveway every day, and you don't see your road being repaved. How does the Village decide which roads to repave?

Average  
Road Rating  
in the Village:  
**6.05**

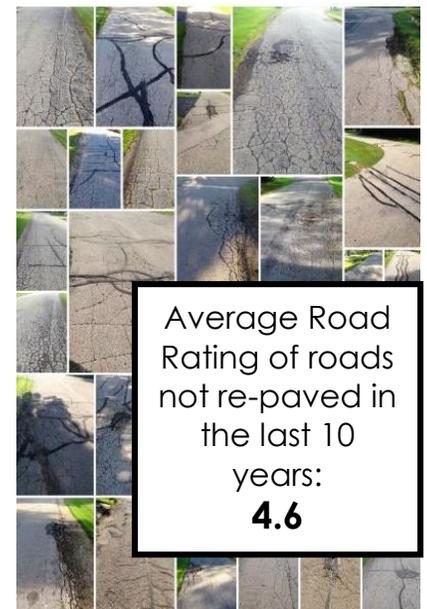
The Village uses the statewide Pavement Surface Evaluation Rating (PASER) system to judge the surface quality of the roads in the Village. The PASER scale is a 1-10 rating scale for road pavement conditions. The Village completes a PASER rating on each road every two years as required by the state. The last Village PASER rating was done in 2013.

### Paser Rating Values

Quality	Rating	Treatment
Excellent	9-10	No maintenance required
Very Good	8	Little or no maintenance required
Good	6-7	Crack sealing and minor patching
Fair	4-5	Preservative maintenance treatment required
Poor	3	Structural improvements required
Very Poor	2	Reconstruction required
Failed	1	Reconstruction required

Based on the PASER ratings, while also taking into account the amount of traffic on the street and the condition of other utilities in the area, roads are scheduled for re-paving in future years.

By using this PASER Rating process, the Village is able to budget for a few of the worst rated roads to be re-paved each year as part of the Village's Capital Improvement Process. Roads not scheduled for the next year are plotted out on a schedule for following years. The roads that are not being re-paved in a particular



Average Road  
Rating of roads  
not re-paved in  
the last 10  
years:  
**4.6**

year are crack-sealed or receive patches which helps prolong the life of the road until it is re-paved.

When roads are repaved, there is no special assessment to area residents as the Village has sought to work within its budget each year to keeps the roads paved.

### Harsh Winter

The current road replacement schedule is financially sound with the few worst rated roads being re-paved each year, however, there are other factors that come into play and influence road conditions. This past winter was extremely hard on the area roadways due to the extreme freeze and thaw cycle. As is evident in the pictures to the right, a number of roads in 2014 are beyond the typical preventative maintenance of crack sealing that would normally take place.

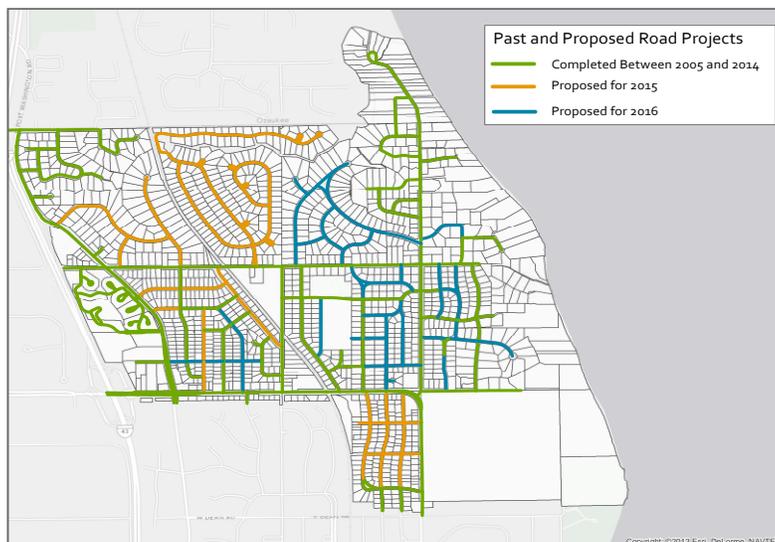
**50.4%**  
of Village roads  
have not been  
paved in the  
last 10 years

Another factor that has come into play is the fact that there was a large road resurfacing project that took place in the Village between 1995 and 1997. As part of this project in the 1990's, 34% of the roadways in the Village were re-done. That's 45,200 feet in length of roadway that was re-paved in just a short time. By comparison, the Village paved only 20,592 feet or only 17% of its roads in a similar three year period from 2011-2013. In total, 50.4% of the Village roadways have not been paved in the last 10 years.

The Village has been using its financial resources wisely and based on levy limits and other financial constraints has put as much money as possible toward improving the roadways through the Capital Improvement Plan. However, in order to keep up with the deteriorating roadways and reduce additional costs in the future, the Village believes it is wise to re-evaluate the process and consider a borrowing effort that would allow for the Village to re-pave all the roads that have not paved in the last ten years. The map below shows the proposed schedule for future road re-paving.

By 2016,  
**100%**  
of Village roads  
will have been  
paved in last 12  
years with new  
proposal

With this new plan, by 2016, 90% of the roads in the Village will have been paved in the last 10 years with 100% of the roads in the Village being paved in the last 12 years.



In addition, as part of this project the Village crews will be checking the sewer system, rebuilding the manholes in the roadway and checking all culvert pipes that run under the roadways. This way we will ensure that the road and area stay intact and structurally sound for many years to come.

# 2015 Values for Outcomes

## Goals, Measures and Metrics

### **Fiscal Integrity:**

Provide strong current and future financial stability.

### **Service Excellence:**

Provide solution-based innovative services.

### **Sustainability:**

Provide solutions to promote Village resources.

### **Civic Engagement:**

Promote public spaces, community values and transparent communications.



# FISCAL INTEGRITY

*Provide strong current and future financial stability.*

Receive...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting	100%	0%	Received Award in 2014. Goal for 2015.
Government Finance Officers' Association Distinguished Budget Award	100%	0%	Received Award in 2014. Goal for 2015.
Government Finance Officers' Association Performance Measurement Certificate	100%	0%	All documents submitted in 2014. Goal for 2015.
ICMA Center for Performance Measurement, Excellence in Performance Measurement Award	100%	0%	Received Performance Measurement Excellence Award in 2014. Goal for 2015.

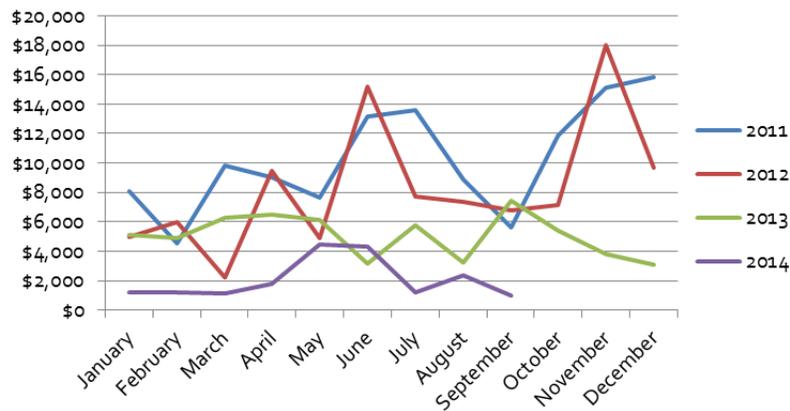
Expenditures per Capita	2011	2012	2013	2014 estimated	2015 projected
Operating Budget	\$825.25	\$853.68	\$822.47	\$801.32	\$811.22
General Government	\$99.00	\$92.36	\$83.12	\$90.19	\$103.20
Dispatch	\$110.93	\$487.83	\$434.86	\$424.94	\$461.08
Court	\$19.69	\$25.60	\$25.36	\$25.83	\$22.15
Police	\$384.53	\$401.19	\$395.15	\$387.41	\$395.02
Sewer	\$116.73	\$231.08	\$165.20	\$234.89	\$289.47
Community and Utility Services	\$162.29	\$169.33	\$176.80	\$191.86	\$207.09



## Complete...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
2013 and 2014 audit	100%	0%	The 2013 audit was completed and accepted by the Village Board. The 2014 audit will be completed by May of 2015.
2015 and 2016 Budget	100%	0%	The 2015 Budget process to be completed November 20, 2014. The 2016 Budget will be completed in November 2015.
Monthly financial reports on Village website	100%	0%	Monthly financial reports are posted as part of the Board Packet each month on the website.
Post Employment Benefits Study (Police Department) to determine potential long-term financial liability.	100%	NA	This study was completed in 2014.
Manage Police overtime costs through improved scheduling	100%	NA	The Police department has reduced overtime costs by around 60% in 2014 thanks to improved scheduling practices.
CIP Updated through 2025 and five year budget projections	100%	0%	In 2014, a Village wide CIP plan was created through 2025. A goal for 2015 is to keep the CIP updated and to create five year budget projections.
Village succession plan	0%	0%	2015 Goal.

Police Overtime by Month  
2011-2014

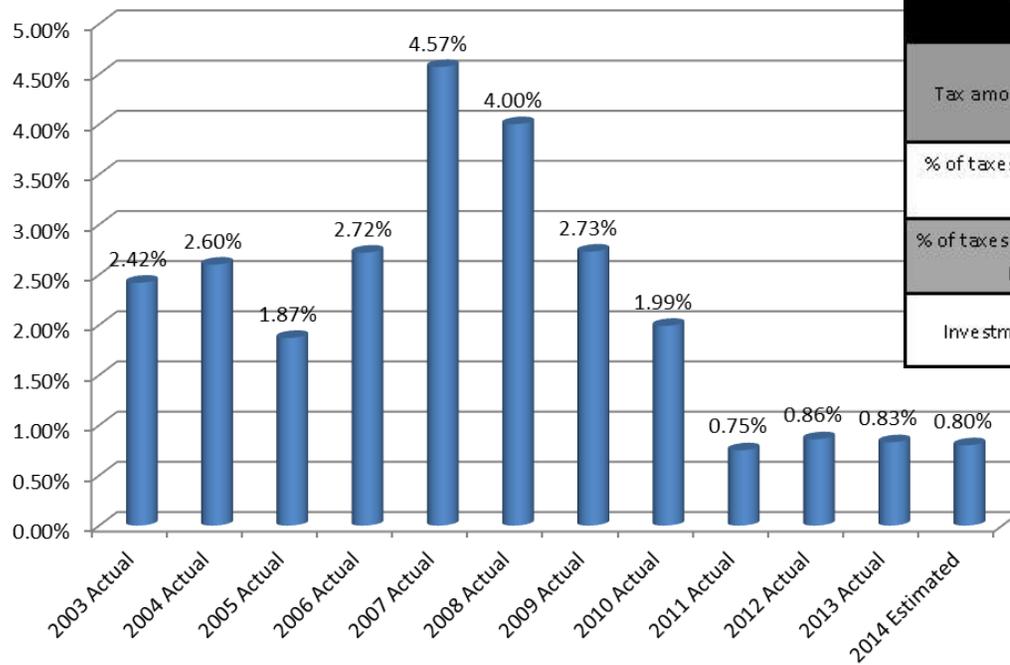


Measures	2011	2012	2013	2014	2015
				estimated	projected
Assessable Parcels	1,625	1,625	1,625	1,625	1,625
Total Assessed Value	\$563,771,700	\$560,323,000	\$560,144,300	\$588,992,100	\$606,661,863
Average Assessed Value	\$338,769	\$311,900.00	\$309,700.00	\$329,648.00	\$335,537.44

## Administer...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Collection of property taxes at the bank	10%	0%	The Village collected around 95% of the taxes with 5% being collected at the bank for 2013 taxes. For 2014 taxes, the goal is 10% collected at the bank.
Village awarded grants	100%	0%	The Village was awarded nearly \$300,000 in grants for 2014. The Village has continued to apply for grant funds for 2015.
Community Development Authority examination of private/public partnerships	25%	0%	This goal will continue into 2015.
B-series bond assessment from the 2013 voluntary municipal water project	75%	0%	This process is underway for the 2015 water project and will continue throughout 2015.

## Investment Annual Rate of Return



Measures	2011	2012	2013	2014 Estimated	2015 Goal
Tax amount to be collected	\$4,372,787.00	\$4,372,787.00	\$4,372,787.00	\$4,372,787.00	\$4,399,031
% of taxes collected at Village Hall	90%	90%	95%	95%	90%
% of taxes collected at Financial Institutions	10%	10%	5%	5%	10%
Investment rate of return	0.75%	0.86%	0.83%	0.80%	0.80%

## Implement...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Employee wellness program	100%	0%	The Village implemented the wellness program with biometric testing and an online health risk assessment. In 2014, 85% of all eligible employees participated in the program. The program has been expanded for 2015.
Transition of Dispatch/DCUS staff to non-represented status	100%	NA	The transition was completed on January 1, 2014.
New Employee Health Insurance Plan(s)	100%	0%	This transition was completed on January 1, 2014. For 2015, the Village will continue with the same insurance provider but a modified plan.
Updated Personnel Manual	100%	0%	Personnel Manual continues to be updated as needed with three updates completed in 2014.
Updated administrative fee schedule	100%	0%	The fee schedule is updated as needed by the Village Board.
Sponsorship opportunities - Community events	100%	0%	The Village received \$6,500 in donations for Community Events in 2014. The goal is to continue to expand this in 2015.

Measures and Goals	2011	2012	2013	2014 Estimated	2015 Goal
% of Eligible employees participating in wellness	NA	NA	NA	85%	90%
Community Event Donations	NA	NA	\$3,850	\$6,500	\$7,000



# SERVICE EXCELLENCE

*Provide solution-based innovative services.*

## Administer...

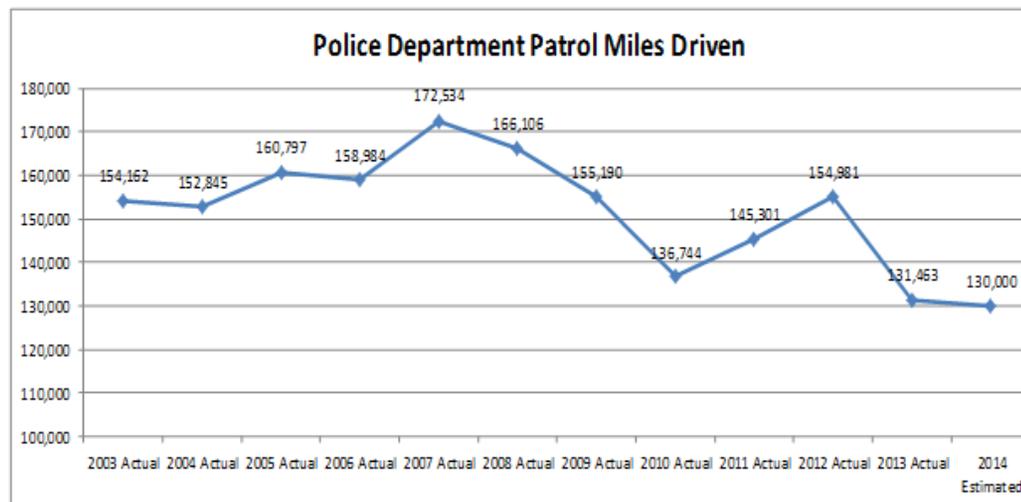
2014 and & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Crack sealing repairs on necessary Village Streets to improve longevity of the roads	100%	0%	Crack sealing was completed on 21 roads throughout the Village. 2015 goal.
2014 street reconstruction project	100%	0%	Road repaving took place in 8 areas in 2014. 2015 goal for resurfacing of 16 streets.
Contract for landscape services for mowing, bed maintenance, etc.	100%	0%	The landscaping and mowing was completed by the contracted landscaper. 2015 goal.
Assessment of 20% of the Community and Board of Review	100%	0%	The assessment and BOR process was completed on July 30, 2014. There was a 4.5% increase for the Village. 2015 goal.
Training Poll Workers and ensuring that Chief Inspectors retain certification	100%	0%	All poll workers and chief inspectors are receiving adequate training to maintain their certifications. 2015 goal.
2015 Public Capital Improvement Projects- On time and within budget	NA	0%	2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 Projected
Sidewalks maintained	14,500 ft.	14,500 ft.	14,500 ft.	14,500 ft.	14,500ft.
Streets snowplowed	24.3 miles	24.3 miles	24.3 miles	24.3 miles	24.3 miles
Street/Road Repair DCUS crew hours	950 hrs.	653 hrs.	709 hrs.	800 hrs.	850 hrs.
Average Street Rating (scale of 1-10)	7.2	7.0	6.6	7.0	9.0

## Utilize...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Police speed trailer to promote safe driving habits	100%	0%	The speed trailer was placed in 20 locations throughout the Village this year. 2015 goal.
Website to publish data collected from the Police speed trailer	100%	0%	As part of the Police Department monthly report the speed trailer data is shared with the Board. For 2015 the Village will continue to look for better ways to share this information on the website effectively.
Records management system for Village Hall records	NA	0%	A records management system is included in 2015 budget.
The online payment system to reduce the number of permits pulled in person at Village Hall.	100%	0%	In 2014, the Village greatly increased the amount of permit applications being received online through promotion of this option. 2015 goal.
Software to examine the most effective routes for garbage, recycling, yard waste and leaf collections as well as for snow plowing	NA	0%	This examination will help to increase safety and efficiency on the routes.
GPS software to allow residents to view on live website map where collections have taken place.	NA	0%	2015 goal to increase service transparency to residents.

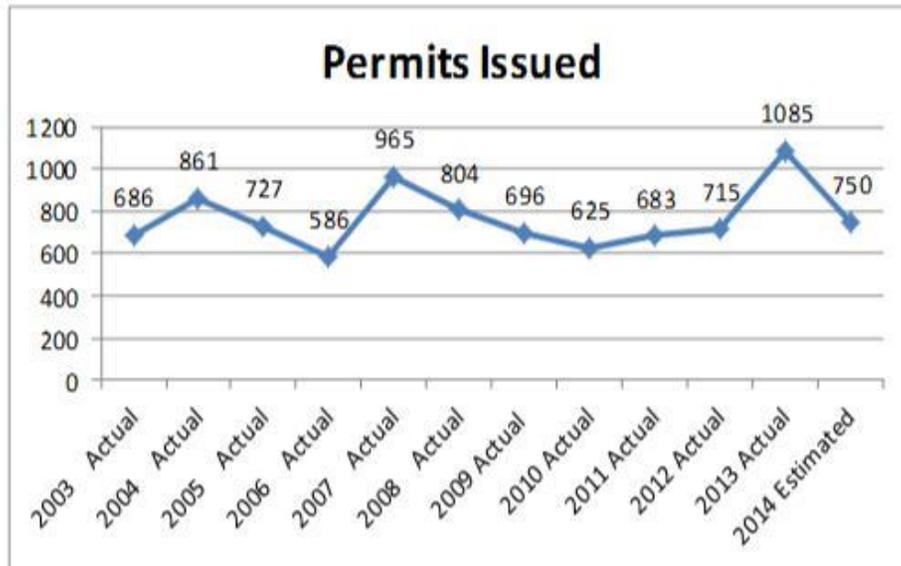


Measures	2011	2012	2013	2014* estimated	2015* projected
Court cases processed	1,462	1,709	1,407	NA	NA
Adult court citations	1,443	1,690	1,401	NA	NA
Juvenile court citations	19	19	6	NA	NA
Citations issued	1,501	1,806	1,512	NA	NA
Warnings Issued	1,077	1,466	1,054	NA	NA
Accidents investigated	105	143	141	NA	NA
Arrests	123	193	124	NA	NA
Traffic stops	1,981	2,661	2,372	NA	NA
Speed trailer locations	35	22	20	20	20
Vehicle patrol miles	145,301	154,981	131,463	130,000	130,000

\* Measures are not estimated for future years

## Complete...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Weekly cleaning and monthly safety inspection of Ellsworth Park	100%	0%	DCUS crews conducted weekly cleaning and a monthly maintenance inspection of Ellsworth Park. 2015 goal.
Sanitary Sewer Annual Reporting (ECMAR & CMOM)	100%	0%	Both reports were completed and submitted for 2014. The Village received an "A" grade from the DNR. 2015 goal.
Railroad crossing inventory to maintain Partial Quiet Zone Designation	100%	NA	The railroad crossing inventory was completed and submitted to maintain the Partial Quiet Zone designation.
Police Department state accreditation	100%	NA	The Village Police Department is 1 of only 21 agencies in the state to receive this accreditation.
Post injury accident report and investigation within 3 days	100%	0%	Following any injury or accident a post accident report was completed. There were six incidents reported. 2015 goal.
Quarterly Safety Committee Meetings	100%	0%	Meetings were held in January, April, August and October. 2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 projected
Workers Compensation Claims	8	0	1	6	0
WC Mod Factor	1.23	1.35	1.31	1.16	1.18
Incident Reports	8	0	1	6	0
Total Permits Issued	683	715	1085	750	800
Residential Code Compliances Issued	61	96	118	100	90

## Implement...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Employee Intranet	100%	NA	The Employee Intranet is accessible to all employees and relevant employee forms and information are posted.
GIS sanitary sewer data entry for cleaning & maintenance	25%	0%	The Village is working with the engineering firm Kapur and Associates to move forward with the GIS entry. 2015 goal for all sewer data to be entered online.
Automated Human Resources functions, including personnel files and performance evaluations with the NEO Gov cloud based software	50%	0%	NEO Gov is being used for new job postings. We are still working on updating all employee personnel files to the system to be able to use it for performance evaluations which is a 2015 goal.
Code Compliance follow-up survey	25%	0%	Work has begun on a follow-up survey. 2015 goal.
Training program for dispatchers	50%	0%	The Dispatch center now has a Training Coordinator who developed an effective plan for training new dispatchers. For 2015 the training will focus on keeping current dispatchers up to date on procedures.



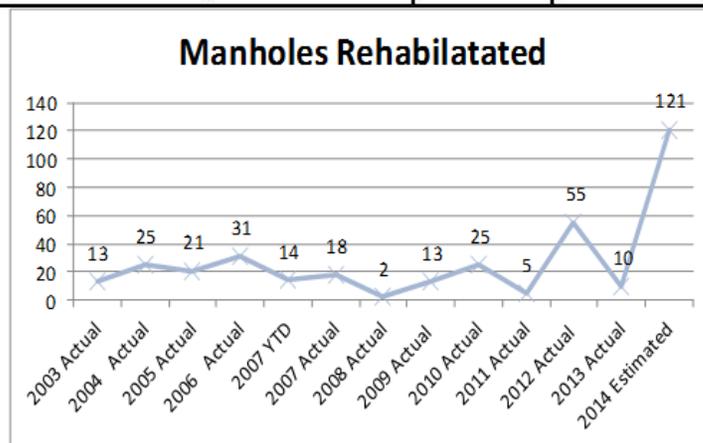
Measures	2011	2012	2013	2014 estimated	2015 projected
Dispatch In-coming calls	25,000	68,745	93,708	95,054	98,000
Dispatch Out-going calls	9,000	18,028	24,160	24,430	24,500
Dispatch Calls	34,000	87,224	117,868	119,484	121,000
Dispatch Calls / day	93.2	238	323	327	350
Dispatch Calls / hour	3.88	9.9	13.5	13.7	14
Dispatch 911 calls	2,200	9,689	24,959	27,880	28,000

# SUSTAINABILITY

*Preserve and promote Village resources*

Administer...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Stormwater Ditch Enhancements– Dredge Indian Creek from NSFD #5 Station to Fox Point Border and Bayside Middle School	25%	0%	This will be completed in 2015 as part of the Urban Non Point Source and Storm Water Management Grant.
Repairs to assist in Fairway Drive ravine stabilization	100%	NA	The Village completed the Fairway Drive Ravine Stabilization project with the laying of 200 ft of stormwater pipe and the filling in of the ravine area to create stabilization for the future.
Implementation of the Urban Forestry Grant for 2014 and Application for 2015	100%	0%	Received \$25,000 Urban Forestry Grant that was used for tree planting and removal. Applied for the 2015 Urban Forestry Grant.
Cleaning, inspection and study of sanitary sewer mains in the NW quadrant to determine any deficiencies for repair	100%	NA	The study was completed and repairs will take place in 2015.
The MMSD PPII Project in the SE Quadrant of the Village	100%	NA	25 private laterals were lined as part of this project.
MMSD PPII project to televise laterals	NA	0%	2015 goal.
Complete the NW Quadrant Sanitary Sewer Rehabilitation Project.	NA	0%	2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 projected
Manholes rehabilitated	5	55	10	121	120
Sanitary sewer jetting	29,000	27,000	24,000	12,000	20,000
Sanitary sewer televised	29,000	24,000	2,870	30,325	3,000

## Achieve....

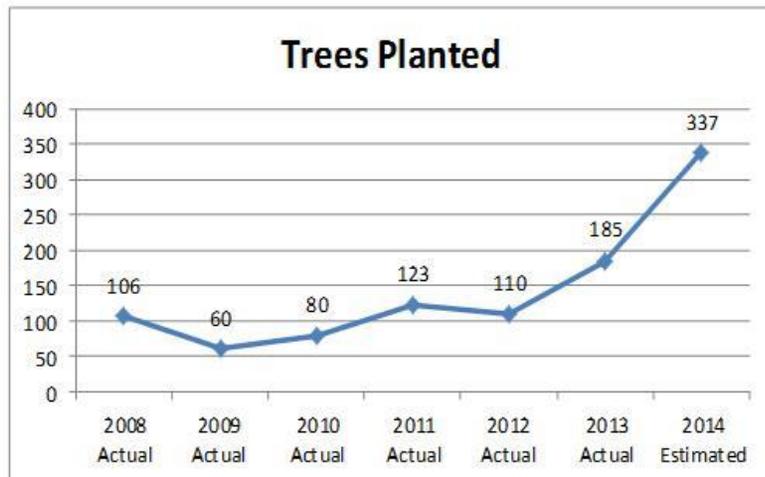
2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Tree City USA and Growth Award	100%	0%	Achieved for 2014 and received the growth award for the 6th year in a row. 2015 goal.
Bird City USA Award	100%	0%	Achieved for 2014. 2015 goal.
Increased recycling tonnage collected	0%	0%	The Village recycling has been consistent with last year but is not ahead of last years recycling. The Village will continue to promote this to residents as a 2015 goal.
Decreased garbage tons collected	0%	0%	The Village garbage tons have increased for this year. Decreasing garbage tons will be a 2015 goal.
Requirements for NOAA Storm Ready Community	100%	0%	The Village continues to maintain its status as a NOAA Storm Ready Community. 2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 projected
Rubbish collected tons	1,115	1,033	1,149	1,035	1,000
Rubbish Pick-up hours	1,206	1,116	1,102	1,100	1,100
Rubbish collected tons/hour	0.92	0.93	1.04	0.94	.94
Rubbish/Household - annually	0.69	0.64	0.71	0.64	.61
Recycling collected tons	582	589	599	580	600
Recycling Pick-up hours	672	652	681	680	680
Recycling collected tons/hour	0.87	0.90	0.88	0.94	.94
Recycling/Household - annually	0.36	0.36	0.37	0.42	.45

## Complete...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Plant 300 public trees	100%	0%	The Village planted 337 new trees. 2015 goal to plant 100 new trees.
Remove worst rated 100 Ash Trees	100%	0%	The Village removed 225 ash trees as part of the EAB remediation plan. 2015 goal to remove 100 ash trees.
Residential Adopt-A-Tree Program	100%	0%	118 trees were planted as part of the Residential Adopt a Tree Program. 2015 goal of 70 trees.
Diversification of Village right of way tree population	100%	0%	The Village planted 337 new trees in the Village right of way and species, with the exception of Ash, are under the new 5% species threshold. 2015 goal.
Mulch collection and selling of mulch	100%	0%	The Village had the yard waste mulched and has made over \$6,000 in 2014. 2015 goal of \$6,250.
Monthly maintenance of lift stations, including pump and alarm checks	100%	0%	Monthly lift station maintenance was completed. 2015 goal.
Three Community Clean-Up Days	100%	0%	Hosted Clean-Up Days in May, July and November. 2015 goal.
Household Hazardous Waste Drop-Off and Prescription Drug Drop-off if grant monies are secured.	100%	0%	Grant monies were secured. Hosted household hazardous waste drop-off as part of Clean-Up Day in October. Prescription Drug Drop off is offered 24 hours a day 7 days a week at the Police Department. 2015 goal.



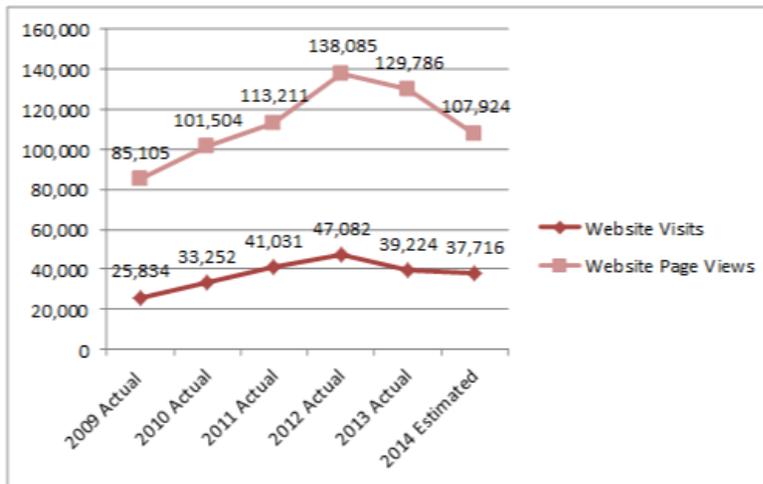
Measures	2011	2012	2013	2014 estimated	2015 projected
Trees Planted	123	110	185	337	100
Yard Waste Hours	1,328	859	1,044	1,050	1,000
Leaf Vacuum Hours	265	275	237	250	225
Lbs. of prescription drugs collected at Clean-Up Days	107lbs	92lbs	160lbs	60lbs	120lbs

# CIVIC ENGAGEMENT

*Promote public spaces, community values, and transparent communications*

Complete...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Virtual Village Hall on website	100%	0%	The Village Hall website is kept up to date. 2015 goal.
Online Service Request Responses	100%	0%	The Village monitors this system regularly with employees receiving emails when notifications are submitted. 2015 goal.
Facilitation of Phase 2 of the Voluntary Municipal Water Project	50%	0%	Work on this project is ongoing with construction planned for spring of 2015.
Employee Recognition program to award those employees who exemplify excellence in public service	100%	0%	The award program has been completed with Scott McConnell, Police Chief, and Graham Hildebrandt (DCUS Field Supervisor) receiving the employee recognition awards. Andrea Geblein (Dispatch Supervisor) received the Operational Improvement Award for the new Dispatch Training Program. 2015 goal.
Citizen satisfaction survey	NA	0%	2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 projected
Total website visits	41,031	47,082	39,224	37,716	39,000
Total website page views	113,211	138,085	129,786	107,924	125,000
Average pages per visit	3.41	2.93	3.90	5.9	5
Average time on Site	2:15 mins	2:09 mins	2:55 mins	3:00 mins	3:00 mins

## Promote...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Promote new Village app - "Bayside Connect" for service	100%	0%	The App continues to be promoted on the Village website and in Village Communications. 2015 goal.
Facebook	100%	0%	The Village posted 2-3 posts per day and was able to increase friends to just over 800. 2015 goal to increase interactions.
Twitter	100%	0%	The Village tweeted 2-3 times per day and was able to increase followers to 226. 2015 goal to increase followers.
Next Door	25%	0%	The Village will be working on this in 2015.
Google +	75%	0%	The Village created a page and is hoping to continue to expand its presence on Google + in 2015.
Pinterest	100%	0%	The Village posts pictures on Pinterest immediately following any event. There are currently only 49 Pinterest followers. 2015 goal to increase followers.
Police parking lot and lobby as safe "Craigslist" friendly area for transactions	NA	0%	2015 goal.

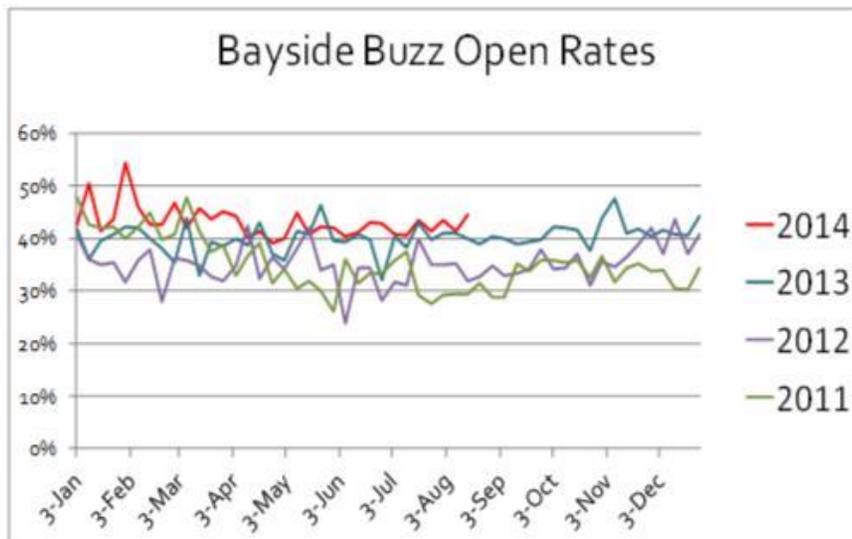


Measures	2011	2012	2013	2014 estimated	2015 proposed
Facebook Friends	446	649	776	805	825
Twitter Followers	81	136	212	235	250
Facebook Friends (Bayside)	NA	NA	NA	117	200



## Publish...

2104 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
Monthly Village Scene community newsletter	100%	0%	The Scene was published each month. 2015 goal.
Weekly Tuesday Talk and Bayside Buzz	100%	0%	The Talk and Buzz were e-mailed each week as scheduled. 2015 goal.
Annual State of the Village publication	100%	0%	The publication was produced. 2015 goal.
Monthly employee newsletter to help keep employees informed of events in the Village, personnel programs, wellness and safety initiatives	100%	0%	An employee newsletter was created and e-mailed to all employees each month. 2015 goal.
Monthly Department reports (DCUS, Police, Finance and Administration, Communications, Building Inspections).	100%	0%	Reports were published each month in the Committee of the whole packet. 2015 goal.
Monthly communications metric report	50%	0%	The stats are developed and tracked. Regular report creation is a 2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 proposed
# of mailed newsletters	21,230	21,230	21,972	21,972	21,972
Cost per mailed newsletter	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Buzz Participants	1,850	1,707	2,195	2,225	2,355
Total Buzz E-mails Sent	145,000	177,528	228,280	231,400	231,400
Buzz Open Rates	32.1%	35.16%	40.18%	43.17%	44%
Talk Open Rates	34%	35.41%	40.17%	44.25%	45%

## Organize...

2014 & 2015 Goals	% Complete 2014	% Complete 2015	Comments
New recycling options for Clean-Up Days	100%	0%	The Village now offers shoe recycling, found a paint recycler and is working with a new electronics recycler that will not charge a fee for the recycling. 2015 goal.
4th of July Parade	100%	0%	Parade had over 350 participants. There were 337 cups of ice cream consumed. 2015 goal.
Village Picnic	100%	0%	Village picnic was a success with over 1,000 attendees. There were 1,140 Usinger's hot dogs, brats and polish sausages consumed. 2015 goal.
Bayside 5k	100%	0%	The 5k had 256 registrants and was able to raise \$655 for the MACC Fund. 2015 goal of 300 participants.
Fright Night	100%	0%	The Village had a successful Fright Night and many enjoyed the expanded trick or treating layout. 2015 goal.
Clean-Up Days	100%	0%	The Village offered 3 Clean-Up Days where over 70,000 lbs of materials were collected. Over \$2,000 in donations were also given to the Special Olympics, Autism Society of Southeastern Wisconsin and the Ronald McDonald House Charities of Eastern Wisconsin. 2015 goal.
New Community Event Opportunities	100%	0%	The Village offered a snow creation contest in February. The Spring into Summer Event was a new feature in June which highlighted snow plow painting. Another event offered was the Paint Drop-Off Night in October. 2015 goal.
All 2014 elections	100%	0%	Village staff and specifically the Clerk, Lynn Galyardt, were able to organize and effectively help run all Village elections for 2014. 2015 goal to expand staff training on elections.
Citizens Police Academy	NA	0%	2015 goal.



Measures	2011	2012	2013	2014 estimated	2015 estimated
Total Votes Cast	6,249	9,333	946	3,993	2,500
Average Votes per election	1,562	1,556	473	1,331	1,200
5k Participants	NA	NA	189	256	300
Recycling Pounds collected at Clean Up Days	28,140	14,900	16,460	12,000	13,500

## 2015 FUND BALANCE OVERVIEW

The Village continues to make a concerted effort to designate and or reduce undesignated fund balances. Of most significance was the development of the tax levy stabilization designated fund balance. This fund is funded through general fund balance in excess of the 20% threshold, and will serve to level the property tax levy impact in future years. Additional designated fund balances include:

Designated Fund Balances	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Budgeted
<b>General Fund – 010</b>					
Designated Health Reimbursement Account	30,215	26,060	20,194	6,000	-
Designated Future Budget Expense	18,669	13,460	-	-	-
Designated GASB 45 OPEB	150,000	206,315	206,315	192,481	172,637
Designated Police Special	4,094	-	-	-	-
Designated Police MDC Infrastructure	20,459	20,459	-	-	-
Designated Asset Forfeiture	774	-	-	-	-
<b>Sanitary Sewer Fund - 020</b>					
Designated Health Reimbursement	4,283	7,784	-	-	-
Designated GASB 45 OPEB	-	4,000	4,000	-	-
Designated CWFL Reserve	69,846	72,050	64,233	66,438	68,641
Designated ECMAR	54,137	57,274	63,548	66,685	69,822
<b>Stormwater Utility Fund - 022</b>					
Designated Health Reimbursement	513	1,100	-	-	-
Designated Capital Reserve	11,081	11,081	11,081	11,081	11,081
<b>Consolidated Dispatch Fund - 026</b>					
Designated Health Reimbursement	-	12,290	13,028	9,000	7,800
Designated Future Budget Expense	-	-	27,683	-	-
Designated GASB 45 OPEB	-	5,500	-	-	-
<b>Consolidated Services Fund - 028</b>					
Designated Health Reimbursement	8,680	-	-	-	-
Designated GASB 45 OPEB	5,500	-	-	-	-
Designated Library Expansion	52,615	52,615	-	-	-
Designated Future Phones	-	-	-	9,320	14,320
Designated NSFD Equipment	-	-	-	-	-
<b>Long Term Financial Service Fund - 030</b>					
Designated Tax Levy Stabilization	180,744	138,860	152,469	111,198	19,351
<b>Police Capital Project Fund - 040</b>					
Designated Bullet Proof Vest	-	-	-	6,132	10,132
Designated Police Department	19,433	10,485	-	-	-
<b>DCUS Capital Project Fund - 041</b>					
Designated Road Reserve	43,876	63,636	63,636	63,636	63,636
Designated DCUS Equipment	52,414	77,414	30,414	5,414	5,414

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

General Fund	2005 Audited	2006 Audited	2007 Audited	2008 Audited	2009 Audited	2010 Audited	2011 Audited	2012 Audited	2013 Audited	2014 Projected	2015 Proposed
Fund Balance – Begin Jan 1	\$833,534	\$792,653	\$898,908	\$886,337	\$903,297	\$1,061,85	\$1,138,618	\$1,022,397	\$1,001,273	\$1,148,874	\$1,147,217
Property Tax	2,316,982	2,385,045	2,430,915	2,423,431	2,421,754	2,451,341	2,387,988	2,593,763	2,579,550	2,440,476	2,472,274
Other Revenue	1,028,245	1,125,068	1,159,870	1,126,846	1,150,875	1,259,792	1,134,525	1,143,841	1,192,772	1,067,660	1,039,044
Expenditure	3,386,108	3,403,858	3,603,356	3,533,301	3,369,741	3,678,700	3,638,734	3,758,728	3,624,721	3,509,793	3,553,141
Designated Fund Balance	6,052	61,484	71,629	175,794	239,357	110,905	224,211	266,294	371,509	198,481	172,637
Undesignated Fund Balance – Ending Dec 31	\$786,602	\$837,424	\$814,708	\$727,503	\$866,828	\$1,027,713	\$798,186	\$734,979	\$777,365	\$948,736	\$932,757
<b>Dispatch Services</b>											
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	n/a	\$0	4,665	1,579	61,907	199,275
Property Tax	n/a	n/a	n/a	n/a	n/a	n/a	-	246,486	246,846	252,770	257,371
Other Revenue	n/a	n/a	n/a	n/a	n/a	n/a	92,324	1,887,109	171,186	1,745,826	1,762,150
Expenditure	n/a	n/a	n/a	n/a	n/a	n/a	87,859	2,136,681	1,904,704	1,861,228	2,019,521
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	n/a	-	17,790	41,725	9,000	7,800
Undesignated Fund Balance – Ending Dec 31	n/a	n/a	n/a	n/a	n/a	n/a	4,665	(16,211)	20,182	190,275	191,475
<b>Debt Service</b>											
Fund Balance – Begin Jan 1	\$0	\$0	\$0	\$818,968	\$18,010	\$81,960	\$178,474	\$178,474	\$161,565	\$155,598	\$110,580
Property Tax	519,992	596,166	653,059	659,034	703,584	542,232	546,841	570,699	570,699	570,699	652,859
Other Revenue	469,052	199,893	1,011,034	229,693	234,461	341,280	454,934	1,941,922	573,413	579,510	502,947
Expenditure	989,044	796,049	845,125	1,589,685	931,689	786,998	1,001,775	2,529,530	1,150,085	1,192,227	1,247,652
Designated Fund Balance	0	0	859,282	112,801	76,815	175,068	180,744	138,860	152,469	51,150	0
Undesignated Fund Balance – Ending Dec 31	\$0	\$0	(\$40,314)	\$5,209	\$5,145	\$3,406	(\$2,270)	\$22,705	\$3,129	62,430	21,733
<b>Capital Projects</b>											
Fund Balance – Begin Jan 1	\$609,981	\$695,862	\$230,074	\$302,554	\$378,633	n/a	n/a	n/a	n/a	n/a	n/a
Property Tax	10,000	52,233	39,000	13,190	18,000	n/a	n/a	n/a	n/a	n/a	n/a
Other Revenue	1,555,237	15,778	218,784	350,845	337,943	n/a	n/a	n/a	n/a	n/a	n/a
Expenditure	1,479,356	633,799	185,304	406,668	512,525	n/a	n/a	n/a	n/a	n/a	n/a
Designated Fund Balance	620,436	315,163	314,360	364,160	0	n/a	n/a	n/a	n/a	n/a	n/a
Undesignated Fund Balance – Ending Dec 31	\$75,426	(\$85,009)	(\$11,806)	\$14,473	\$0	n/a	n/a	n/a	n/a	n/a	n/a
<b>Police Capital Projects</b>											
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$67,469	\$75,293.51	\$23,703	\$53,380	\$75,664	\$104,437
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	2,1201	79,227	51,609	41,836
Other Revenue	n/a	n/a	n/a	n/a	n/a	49,231	94,450	30,513	134,744	15,000	0
Expenditure	n/a	n/a	n/a	n/a	n/a	41,406	146,041	22,037	191,687	37,836	37,836
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	49,371	54,435	19,433	10,485	0	10,132
Undesignated Fund Balance – Ending Dec 31	n/a	n/a	n/a	n/a	\$18,098	\$20,859	\$4,270	\$42,895	\$75,664	\$98,305	\$98,305
<b>DCUS Capital Projects</b>											
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$132,244	\$53,471	\$784,254	223,288	147,674	4,304,722
Property Tax	n/a	n/a	n/a	n/a	n/a	86,200	210,000	-	-	145,579	32,500
Other Revenue	n/a	n/a	n/a	n/a	n/a	264,043	985,088	106,920	77,480	4,428,501	5,000
Expenditure	n/a	n/a	n/a	n/a	n/a	529,016	464,305	667,886	153,094	417,032	4,262,500
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	135,988	32,815	96,290	141,050	94,050	69,050
Undesignated Fund Balance – Ending Dec 31	n/a	n/a	n/a	n/a	(\$3,744)	\$20,656	\$687,964	\$82,238	\$53,624	4,235,672	10,672
<b>Administrative Services Capital Projects</b>											
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0	\$0	\$9,731
Property Tax	n/a	n/a	n/a	n/a	n/a	-	-	-	-	11,500	14,945
Other Revenue	n/a	n/a	n/a	n/a	n/a	-	-	-	-	10,395	10,565
Expenditure	n/a	n/a	n/a	n/a	n/a	-	-	-	-	12,164	25,510
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-	-
Undesignated Fund Balance – Ending Dec 31	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0	\$9,731	\$9,731
<b>Sanitary Sewer Enterprise Fund</b>											
Fund Balance – Begin Jan 1	\$381,441	\$1,623,871	\$1,772,337	\$1,764,686	\$2,005,254	\$1,950,894	\$1,962,254	\$2,049,606	1,945,331	1,493,491	1,873,359
Property Tax	0	0	0	0	0	0	0	0	0	0	0
Other Revenue	1,579,557	566,832	584,744	719,713	707,468	754,325	788,989	907,869	271,721	1,408,689	817,860
Expenditure	337,127	418,366	592,395	479,145	647,659	742,965	701,638	1,012,144	723,561	1,028,821	1,267,860
Designated Fund Balance	36,000	76,761	92,889	130,374	155,748	19,508	128,266	111,108	131,781	133,123	138,463
Other Assets	415,555	1,353,569	1,406,309	1,744,505	1,639,398	1,532,791	1,450,982	1,452,955	1,002,451	1,001,109	995,769
Cash	1,172,316	342,006	265,487	345,010	283,156	309,955	470,358	351,267	359,259	739,127	289,127
Undesignated Fund Balance – Ending Dec 31	\$1,587,871	\$1,695,576	\$1,671,797	\$1,874,880	\$1,795,146	\$1,842,746	\$1,921,340	\$1,804,223	\$1,361,710	\$1,740,236	\$1,284,896
<b>Stormwater Revenue Fund</b>											
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$48,144	\$86,505	\$3,367	\$7,254	\$222,680
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	282,619	422,054	333,068	331,521	523,846	342,353
Expenditure	n/a	n/a	n/a	n/a	n/a	234,475	383,693	428,387	317,634	318,441	542,353
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	0	11,594	12,181	11,081	11,081	11,081
Undesignated Fund Balance – Ending Dec 31	n/a	n/a	n/a	n/a	n/a	\$0	\$48,144	\$74,911	(\$8,844)	\$6,173	\$211,579

## BUDGET SUMMARY

GENERAL FUND REVENUES	2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change
TAXES	2,579,550	2,436,426	2,436,426	2,440,476	2,440,476	2,472,274	15%
STATE AIDS	550,530	578,669	578,669	435,313	578,676	591,968	2.2%
INTERGOVERNMENTAL REVENUE	116,347	92,736	139,822	93,736	119,842	98,001	5.7%
INSPECTION REVENUES	161,462	97,700	97,700	80,659	95,069	95,417	-2.3%
LICENSE AND PERMIT REVENUE	76,885	19,725	19,725	3190	32,886	23,500	19.1%
SERVICES FEES	173,298	154,348	154,348	134,088	168,491	163,258	5.8%
INTEREST/DONATIONS/MISC. REVENUES	114,251	67,500	67,500	65,812	72,696	67,500	0.0%
<b>TOTAL REVENUES</b>	<b>\$3,772,322</b>	<b>\$3,447,104</b>	<b>\$3,494,190</b>	<b>\$3,281,993</b>	<b>\$3,508,136</b>	<b>\$3,511,318</b>	<b>19%</b>
<b>GENERAL FUND EXPENDITURES</b>							
GENERAL GOVERNMENT	364,070	431,585	434,296	290,527	395,014	452,021	4.7%
PUBLIC SAFETY	1,841,842	1,885,948	1,898,028	1,249,002	1,810,008	1,827,215	-3.1%
COMMUNITY AND UTILITY SERVICES	774,368	842,423	926,440	601,684	840,335	907,049	7.7%
RECREATION AND LEISURE	30,348	7,098	7,098	4,772	7,098	8,098	14.1%
BUILDING INSPECTIONS	92,327	77,962	77,962	59,806	70,762	78,382	0.5%
BUILDING & MAINTENANCE	65,740	-	-	-	-	-	0%
INSURANCE	176,116	240,851	201,043	110,477	121,053	209,202	-13.1%
INFORMATION TECHNOLOGY	62,170	-	-	-	-	-	0%
LEGAL FEES	69,997	60,635	57,636	35,791	55,023	55,636	-8.2%
OTHER FINANCING USES	25,459	15,501	22,187	21,501	21,501	15,538	0.2%
<b>TOTAL EXPENDITURES</b>	<b>\$3,602,437</b>	<b>\$3,562,003</b>	<b>\$3,824,390</b>	<b>\$2,562,560</b>	<b>\$3,509,793</b>	<b>\$3,553,141</b>	<b>-0.2%</b>
FUND BALANCE APPLIED	\$25,461	\$118,705	\$118,705		\$31,334	\$41,823	-64.8%
DESIGNATED GENERAL FUND BALANCE	371,509	156,611	156,611	213,624	198,481	172,637	10.2%
UNDESIGNATED GENERAL FUND BALANCE	777,365	884,340	884,340	1,655,049	948,736	932,757	5.5%
<b>SPECIAL REVENUE FUNDS</b>							
REVENUES - SEWER	\$781,721	799,844	932,271	\$911,213	\$1,408,689	817,860	2.3%
REVENUES - STORMWATER	331,521	323,846	323,846	309,384	523,846	342,353	5.7%
REVENUES - CONSOLIDATED DISPATCH	1,965,032	2,009,614	2,009,614	1,660,026	1,998,596	2,019,521	0.5%
REVENUES - RMS	215,506	165,390	165,390	167,390	167,390	170,932	3.4%
REVENUES - CONSOLIDATED SERVICES	984,686	972,039	993,425	987,306	993,722	1,012,631	4.2%
EXPENDITURES - SEWER	723,562	922,754	1,052,932	626,841	1,028,821	\$1,267,860	37.4%
EXPENDITURES - STORM WATER	317,634	320,060	320,059	284,321	318,441	542,353	69.5%
EXPENDITURES - RMS	189,688	160,243	160,243	147,267	165,348	163,558	2.1%
EXPENDITURES - CONSOLIDATED DISPATCH	1,904,704	2,009,614	2,009,614	1,328,035	1,861,228	2,019,521	0.5%
EXPENDITURES - CONSOLIDATED SERVICES	1,018,302	972,039	986,265	943,077	987,095	997,631	2.6%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$47,909	\$47,909	\$101,319	\$224,228	\$4,875,000	3195.9%
SPECIAL REVENUE FUND(S) BALANCE	2,066,442	1915,201	1915,201	2,926,838	2,418,803	1,691,957	-11.7%
<b>LONG TERM FINANCIAL FUND</b>							
REVENUES	\$878,836	879,971	879,971	\$872,706	\$904,623	926,572	5.3%
EXPENDITURES	1,150,085	1,191,877	1,191,877	1,119,131	1,192,227	1,247,852	4.7%
OTHER FINANCING SOURCES	265,282	210,586.24	210,586.24	245,586.00	245,586.00	229,233	8.9%
FUND BALANCE APPLIED		\$101,319	\$101,319	\$101,319	\$101,319	\$91,847	-9.3%
LONG TERM FINANCIAL FUND BALANCE	\$155,598	\$6,575	\$6,575	\$152,378	\$113,580	\$217,333	230.6%
<b>CAPITAL FUND</b>							
REVENUES	\$770,821	\$281,256	\$459,842	\$481,264	\$4,738,850	\$192,590	-31.5%
EXPENDITURES	\$1,219,018	\$275,197	\$493,150	\$40,921	\$485,263	\$4,346,971	1479.6%
OTHER FINANCING SOURCES (USES)	0	\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$4,225,000	16800.0%
CAPITAL FUND BALANCE	\$576,315	\$122,514	\$122,514	\$556,903	\$4,503,678	\$348,387	164.4%
<b>GENERAL TAX LEVY</b>							
ASSESSED VALUATION	\$4,372,787	\$4,372,780	\$4,372,780			\$4,399,031	0.600%
PROPERTY TAX - MILL RATE	567,171,400	563,707,800	563,707,800			588,992,100	
	\$7.71	\$7.76	\$7.76			\$7.47	

## GENERAL FUND REVENUE DETAIL

TAXES		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-41100	Property Taxes	\$2,526,947	\$2,386,484	\$2,386,484	\$2,386,484	\$2,386,484	\$2,420,086	1.4%
10-41300	Interest - Delinquent Taxes	11,661.06	9,000	9,000	13,050	13,050	11,000	18.2%
10-41500	PILOT Payment (s)	40,941.84	40,942	40,942	40,942	40,942	41,187	0.6%
<b>Subtotal Taxes</b>		<b>\$2,579,550</b>	<b>\$2,436,426</b>	<b>\$2,436,426</b>	<b>\$2,440,476</b>	<b>\$2,440,476</b>	<b>\$2,472,274</b>	<b>1.4%</b>
<b>STATE AIDS</b>								
10-43410	State Shared Revenue	60,344	60,341	60,341	9,051	60,341	60,339	0.0%
10-43510	Recycling Grant	25,765	25,730	25,730	25,736	25,736	25,736	0.0%
10-43530	Exempt Computer Aid	18,796	22,395	22,395	21,678	22,395	21,895	-2.3%
10-43540	State Transportation Aid	329,644	348,268	348,268	261,144	348,268	359,408	3.1%
10-43545	STH 32 Connecting Highway Aids	16,554	16,674	16,674	12,441	16,674	16,700	0.2%
10-43550	DNR Local Assistance	1,906	-	-	-	-	-	0%
10-43600	Expenditure Restraint Aid	97,522	105,261	105,261	105,261	105,261	107,290	1.9%
<b>Subtotal State Aids</b>		<b>\$550,530</b>	<b>\$578,669</b>	<b>\$578,669</b>	<b>\$435,313</b>	<b>\$578,676</b>	<b>\$591,368</b>	<b>2.2%</b>
<b>INTERGOVERNMENTAL REVENUE</b>								
10-43210	CDBG	\$7,965	\$0	\$0	\$0	\$1,106	\$3,500	0%
10-43220	River Hills Municipal Court	16,609	26,926	26,926	27,926	27,926	27,381	1.7%
10-43225	Dispatch Administrative Charge	30,000	30,810	30,810	30,810	30,810	31,734	3.0%
10-43230	RMS Admin Charge	35,000	35,000	35,000	35,000	35,000	35,385	1.1%
10-43555	Intergovernmental Grant	-	-	47,086	-	25,000	-	-
10-47200	Computer Services	26,773	-	-	-	-	-	0%
<b>Subtotal Intergovernmental Revenue</b>		<b>\$116,347</b>	<b>\$92,736</b>	<b>\$139,822</b>	<b>\$93,736</b>	<b>\$119,842</b>	<b>\$98,001</b>	<b>5.7%</b>
<b>INSPECTION REVENUES</b>								
10-44415	ARC Application Fees	\$2,700	2,000	2,000	\$2,280	\$2,500	\$2,000	0.0%
10-44425	Administrative Fee	42,661	27,500	27,500	21,847	27,500	27,500	0.0%
10-44430	Electrical Permits	15,346	9,000	9,000	9,200	10,119	9,000	0.0%
10-44450	HVAC Permits	7,566	4,200	4,200	3,338	4,200	4,467	-0.8%
10-44460	Building Permits	38,201	27,000	27,000	22,947	27,000	27,000	0.0%
10-44470	Plumbing Permits	23,578	8,000	8,000	9,022	9,500	8,500	6.3%
10-44480	Vacant Property Fee	7,250	2,000	2,000	1,250	1,250	1,250	-37.5%
10-44410	Residential Code Compliance	24,160	18,000	18,000	10,775	13,000	16,000	-11.1%
<b>Subtotal Inspections</b>		<b>\$161,462</b>	<b>\$97,700</b>	<b>\$97,700</b>	<b>\$80,659</b>	<b>\$95,069</b>	<b>\$95,417</b>	<b>-2.3%</b>
<b>LICENSE AND PERMIT REVENUE</b>								
10-44100	Operator's Licenses	\$1,595	\$1,200	\$1,200	\$1,320	\$1,320	\$1,300	8.3%
10-44110	Electrical Contractor Licenses	780	-	-	-	-	-	0%
10-44120	Liquor Licenses	3,000	2,500	2,500	3,600	3,600	3,400	36.0%
10-44140	Cigarette Licenses	500	500	500	400	400	400	-20.0%
10-44210	Bicycle Licenses	40	-	-	10	10	-	0%
10-44220	Animal Licenses	2,305	1,400	1,400	1,409	1,409	1,400	0.0%
10-44420	Occupancy Permits	510	-	-	85	85	-	0%
10-44440	Alarm Company Permits	695	625	625	740	740	625	0.0%
10-44435	Transient Merchant Permit	340	250	250	470	470	250	0.0%
10-44495	Excavation/Right of Way Permit	59,300	10,000	10,000	20,388	21,000	13,000	30.0%
10-44510	Culvert Permits	1,050	800	800	862	862	750	-6.3%
10-44520	Home Occupation Permits	40	-	-	40	40	-	0%
10-44525	Fill Permit	700	-	-	-	-	-	0%
10-44530	Rummage Sale Permits	310	300	300	190	200	225	-25.0%
10-44540	Sign Permits	2,170	800	800	645	700	700	-12.5%
10-44550	Conditional Use Permits	1,800	1,200	1,200	300	600	1,200	0.0%
10-44555	Board of Zoning Appeals Fees	1,500	-	-	1,000	1,000	-	0%
10-44570	Special Event Permits	250	150	150	450	450	250	66.7%
<b>Subtotal Licenses and Permits</b>		<b>\$76,885</b>	<b>\$19,725</b>	<b>\$19,725</b>	<b>\$31,910</b>	<b>\$32,886</b>	<b>\$23,500</b>	<b>19.1%</b>
<b>SERVICES FEES</b>								
10-43215	Police Revenue	\$3,353	\$0	\$0	\$1,734	\$1,734	1,000	0%
10-44300	Cable Franchise Fees	78,999	70,000	70,000	58,479	72,000	72,000	2.9%
10-44545	Rain Barrel	1,246	405	405	391	391	400	-1.2%
10-45100	Fines & Forfeitures	59,242	66,433	66,433	49,982	67,000	66,433	0.0%
10-45120	Court Service Fees	495	400	400	200	400	400	0.0%
10-45125	Misc Service Fee- Notary/Fingerprinting	327	50	50	436	500	500	900.0%
10-45600	Court Case Re-Opening Fees	225	100	100	50	100	100	0.0%
10-46110	Property Status Revenue	420	60	60	200	300	200	233.3%
10-46120	Publication Fees	145	100	100	210	210	175	75.0%
10-46130	Data Sales	414	300	300	328	500	400	33.3%
10-46135	Police Uniforms	361	-	-	46	46	-	0%
10-46310	Special Pickups	8,641	6,600	6,600	7,502	8,000	7,500	13.6%
10-46315	Mulch Deliveries	255	2,250	2,250	6,286	6,500	5,000	122.2%
10-46320	Garbage & Recycling	5,000	5,000	5,000	2,636	5,000	5,000	0.0%
10-46330	Well Permit	446	-	-	-	-	250	0%
10-46710	Park Facility Rental & Programs	490	900	900	830	830	700	-22.2%
10-46715	DCUS Services Revenue	6,348	-	-	2,717	2,750	1,000	0%
10-48210	Copies	1,209	750	750	1,012	1,030	1,000	33.3%
10-48220	False Alarm Fees	5,683	1,000	1,000	1,050	1,200	1,200	20.0%
<b>Subtotal Services Fees</b>		<b>\$173,298</b>	<b>\$154,348</b>	<b>\$154,348</b>	<b>\$134,088</b>	<b>\$168,491</b>	<b>\$163,258</b>	<b>5.8%</b>
<b>INTEREST/DONATIONS/MISC. REVENUES</b>								
10-48100	Interest	\$53,979	\$36,000	\$36,000	\$36,600	\$39,000	\$38,000	5.6%
10-48110	Unrealized & Realized Gain/Loss - Inves	(39,617)	-	-	(8,211)	(8,211)	-	0%
10-48200	Miscellaneous Revenue	754	500	500	1,325	1,500	500	0.0%
10-46740	Community Event Donations	6,223	-	-	-	-	-	0%
10-48230	Recycling proceeds	3,254	2,000	2,000	1,691	2,000	2,000	0.0%
10-48260	Insurance Awards	7,035	-	-	9,407	9,407	-	0%
10-48395	Facility Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater Fund	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
10-48310	Equipment Sales	42,948	5,000	5,000	5,000	5,000	7,000	40.0%
10-49220	Transfer from Sewer fund	8,126	-	-	-	-	-	0%
10-49222	Transfer from Stormwater fund	1,549	-	-	-	-	-	0%
10-49228	Transfer from Consolidated	10,000	-	-	-	-	-	0%
10-49241	Transfer from DCUS Capital	-	4,000	4,000	-	4,000	-	-100.0%
<b>Subtotal Interest/Donations/Misc. Revenues</b>		<b>\$114,251</b>	<b>\$67,500</b>	<b>\$67,500</b>	<b>\$65,812</b>	<b>\$72,696</b>	<b>\$67,500</b>	<b>0.0%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$3,772,322</b>	<b>\$3,447,104</b>	<b>\$3,494,190</b>	<b>3,281,993</b>	<b>\$3,508,136</b>	<b>\$3,511,318</b>	<b>1.9%</b>

## GENERAL GOVERNMENT

- 2014: \$431,585
- 2015: \$452,021

- Administration
- Financial Mgmt.
- Assessments
- Elections
- Human Resources

### Mission

To provide leadership, strategic direction and administrative oversight for the Village organization in accordance with the policies established by the Village Board.

### Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Village Manger	1	1	1	1	1	1	1
Director of Finance & Administration	1	1	1	1	1	1	1
Management Assistant	1	.5	2	1	1	1	1.5
Management Fellow	0	0	0	1	1	1	0
Management Intern	.5	.5	.5	1	0	0	.5

### Expenditure Summary

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	256,236	322,067	200,117	285,359	317,140
Operating	107,834	109,517	90,410	109,655	134,881
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$364,070</b>	<b>\$431,585</b>	<b>\$290,527</b>	<b>\$395,014</b>	<b>\$452,021</b>

### 2015 Top Goals and Measures

- ✓ Provide meeting minutes prior to next scheduled meeting (100% of the time)
- ✓ Efficiently, effectively monitor all Village day to day operations and budget
- ✓ Develop balanced, award winning budget document for 2015 (GFOA Award Recognition)
- ✓ Oversee 2015 Public Capital Improvement Projects (On-time and within the budget)

### Top Metrics for Outcomes

Fiscal Integrity	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Total Public Meetings	#	68	62	60	54	52	60	60
Total Buzz Participants	#	751	1,750	1,850	1,707	2,195	2,225	2,350
Investment rate of return	%	2.73%	1.99%	.75%	.86%	.83%	.80%	.80%
% of Bayside Budget Spent	%	95.7%	99.7%	102.1%	97.5%	97.4%	100%	100%
Total assessed value	\$	\$662,695,950	\$648,816,000	\$563,771,700	\$560,323,000	\$560,144,300	\$588,992,100	\$606,661,863



**Mission**

To protect all citizens and their property from crime by providing an immediate and intelligent response to any emergency.

**Staffing**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Police Chief	1	1	1	1	1	1	1
Management Staff (Captain, Lieutenant)	2	2	2	2	2	1	2
Sergeants	3	3	3	3	2	2	2
Patrol Officers	6	6	6	7	9	9	8

**Expenditure Summary**

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	1,604,518	1,616,172	1,066,130	1,528,434	1,532,273
Operating	114,532	155,593	97,506	161,831	156,510
Capital Outlay	11,707	-	-	6,600	41,415
<b>Total</b>	<b>\$1,730,757</b>	<b>\$1,771,765</b>	<b>\$1,163,636</b>	<b>\$1,696,865</b>	<b>\$1,730,198</b>

**2015 Top Goals and Measures**

- ✓ Expanded training program
- ✓ Assist with streamlining property maintenance concerns
- ✓ Provide visible, reliable and proactive service to residents

**Top Metrics for Outcomes**

Service Excellence	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014* Estimated	2015* Proposed
Citations issued	#	1,624	1,238	1,501	1,806	1,512	NA	NA
Arrests	#	82	62	123	193	124	NA	NA
Crime clearance rate	#	28.6%	19.50%	35.0%	31.50%	32%	NA	NA
Officers EMT trained	%	100%	92%	92%	100%	100%	100%	100%
Vehicle patrols (miles)	mile	155,190	136,744	145,301	154,981	131,463	130,000	133,000

\*Metrics are not established for future years



**MUNICIPAL COURT**

- 2014: \$114,183
- 2015: \$97,017
- Bayside
- River Hills
- Court Administration
- Citation Compliance

**Mission**

To uphold the Bayside municipal code as the Judicial Branch of the Village. The Village also provides the Municipal Court services for the Village of River Hills.

**Staffing**

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Municipal Judge (Elected)	1	1	1	1	1	1	1
Court Clerk	1	1	1	1	1	1	.75

**Expenditure Summary**

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	83,798	79,459	56,455	77,840	63,835
Operating	27,287	34,724	28,911	35,302	33,182
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$111,085</b>	<b>\$114,183</b>	<b>\$85,366</b>	<b>\$113,143</b>	<b>\$97,017</b>

**2015 Top Goals and Metrics**

- ✓ Provide municipal court services for the communities of Bayside & River Hills (measure number of cases processed)
- ✓ Process and receipt all fine and forfeitures received through municipal citations (payments received by Village Finance Director by the last day of each month)
- ✓ Promote and train Assistant Court Clerk

**Top Metrics for Outcomes**

Service Excellence	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015* Proposed
Court cases processed	#	1,458	942	1,462	1,709	1,407	NA	NA
Adult court citations	#	1,453	918	1,443	1,690	1,401	NA	NA
Juvenile court citations	#	5	24	19	19	6	NA	NA

\*Metrics are not made for future years

## BUILDING INSPECTIONS

- 2014: \$77,962
- 2015: \$78,382

- Electrical
- Plumbing
- HVAC
- Point of Sale

### 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 within the Village.

### Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Contracted Inspector	1	1	1	1	1	1	1
Management Assistant	.5	.5	.5	.5	.5	.5	.5

### Summary

	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Revenues	161,462	97,700	80,659	95,069	95,417
Expenditures	92,327	77,962	59,806	70,762	78,382
<b>Net Revenues</b>	<b>\$69,135</b>	<b>\$19,738</b>	<b>\$20,852</b>	<b>\$24,307</b>	<b>\$17,035</b>

### 2015 Top Goals and Metrics

- ✓ Enhance transparency and availability of resources online (permits posted on website three times per week)
- ✓ Develop and implement code compliance follow up survey
- ✓ Implement records management system for property files



### Top Metrics for Outcomes

Civic Commitment	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Total permits issued	#	696	625	683	715	1,085	750	800
Residential code compliance	permits	57	66	61	96	118	100	90
Code enforcement letters	#	54	95	145	108	144	115	115
Voluntary compliance	%	92%	90%	89%	98%	98%	98%	98%
Architectural Review Committee projects	approved	38	35	36	34	53	40	40

## COMMUNITY & UTILITY SERVICES

- 2014: \$842,423
- 2015: \$907,049

- Snow Removal
- Infrastructure Maintenance
- Facility Mgmt.
- Collections

### Mission

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

### Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Director	1	1	1	1	1	1	1
Foreman	1	1	1	1	1	1	1
Assistant Foreman	NA	NA	NA	NA	NA	1	NA
Mechanic	1	1	1	1	1	1	1
Municipal Technician	4.5	4	4	4	4	3	4
Seasonal	1	1	1	2	0	1	1

### Expenditure Summary

Total Department Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	485,206	482,480	306,122	447,217	509,509
Operating	289,163	359,943	295,562	393,118	397,540
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$774,368</b>	<b>\$842,423</b>	<b>\$601,684</b>	<b>\$840,335</b>	<b>\$907,049</b>

### 2015 Top Goals and Metrics

- ✓ Provide efficient, effective collections of garbage, recycling, yard waste and loose leaves
- ✓ Abide by the Village's snow removal policy to create safe, passable modes of travel for vehicles and pedestrians
- ✓ Address all street infrastructure needs including pothole repairs, crack sealing road reconstruction, culver repairs, and sewer repairs.

## Top Metrics for Outcomes

Service Excellence	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Avg. street rating	1-10	7.0	7.2	7.2	7.0	6.6	7.0	7.5
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Street/Road Repairs	hrs	1071.50	708	950	653	709	800	900
Snow/Ice Removal	hrs	425.10	300	493.50	436	541	430	425
Grass/ Weed/ Tree Trim	hrs	970.50	1,363	1490.25	1764.75	446	1,200	1,000
Culvert Replacements	#	35	4	11	21	13	15	20
Trees Planted	#	60	80	123	110	185	337	250
Rubbish collected	tons/hour	0.54	0.78	0.92	0.93	1.04	.94	.94
Recycling collected	tons/hour	0.45	0.57	0.87	0.90	.88	.94	.94
Special pick-ups	#	85	91	85	120	121	130	130
Leaf Vacuum	hrs	508.75	513.75	265	275	275	237	250



DCUS Crew members

## RECREATION & LEISURE

- 2014: \$7,098
- 2015: \$8,098

- Ellsworth Park
- Community Events
- LX Club

### Mission

To provide well maintained recreational facilities and playground equipment, as well as host Community-wide events, which create a welcoming and open environment for residents to enjoy.

### Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
LX Club Coordinator	.5	.5	.5	.5	.5	.5	.5

### Expenditure Summary

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	5,415	5,598	3,951	5,598	5,598
Operating	24,933	1,500	821	1,500	2,500
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$30,348</b>	<b>\$7,098</b>	<b>\$4,772</b>	<b>\$7,098</b>	<b>\$8,098</b>

### 2015 Top Goals and Metrics

- ✓ Provide beautiful Village entryways, parks, and right of way areas through well-manicured, aesthetically pleasing landscaping services
- ✓ Hold annual Village community events, including
  - Clean Up Days (Spring, Summer, Fall)
  - 4<sup>th</sup> of July Parade
  - Village Picnic
  - Bayside 5k
- ✓ Fright Night
- ✓ Provide senior service opportunities in conjunction with the LX Club



### Top Metrics for Outcomes

Civic Commitment	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Community Event Donations	#	NA	NA	NA	NA	3,850	\$6,500	\$7,000
5k Participants	#	NA	NA	NA	NA	189	256	300
Recycling pounds collected at Clean-Up Days	#	NA	NA	28,140	14,900	16,460	12,000	14,000

## Additional Resources

- 2014: \$316,988
- 2015: \$280,376

- Insurances
- Legal Department

## Mission

This fund consolidates all of the insurance expenditures and seeks to ensure the financial and liability protections of the Village, ranging from liability to workers compensation.

## Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Village Attorney	1	1	1	1	1	1	1

## Expenditures

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Building and Maintenances	65,740	-	-	-	-
Insurances and Contingencies	176,116	240,851	110,477	121,053	209,202
Legal Services	69,997	60,635	35,791	55,023	55,636
Other Financing Uses	187,629	15,501	210,501	210,501	15,538
<b>Total</b>	<b>\$499,482</b>	<b>\$316,987</b>	<b>\$356,769</b>	<b>\$386,576</b>	<b>\$280,376</b>



Residents enjoy the Annual Picnic

## SPECIAL REVENUE FUNDS

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- **Sanitary Sewer Enterprise Fund – 20**
- **Stormwater Enterprise Fund - 22**
- **Consolidated Dispatch Fund – 26**
- **Records Management System Fund - 27**
- **Consolidated Services Fund – 28**
- **Long Term Financial Service Fund - 30**
- **Police Capital Fund - 40**
- **Community & Utility Services Capital Fund - 41**
- **Administrative Capital Fund – 42**
- **Consolidated Dispatch Capital Fund - 46**



# SANITARY SEWER UTILITY

- 2014: \$633,828
- 2015: \$961,479

- Sewer Jetting
- Infrastructure Mgmt.
- Debt Service

## Mission

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

## Revenues – 20 – Sewer

SEWER FUND REVENUES		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
20-43210	Intergovernmental Grant	\$0	\$0	\$7,000	\$7,792	\$7,000	\$0	0%
20-46210	Intergovernmental Grant- PPII	5,000	-	132,427	132,427	132,427	-	0%
20-46410	Residential Sewer	655,330	669,344	669,344	667,942	677,942	676,888	1.1%
20-46420	Commercial Sewer	120,989	130,000	130,000	93,769	132,000	140,972	8.4%
20-46430	Connection Fee	-	-	-	-	-	-	0%
20-46450	Intergovernmental Rev	-	-	-	9,000	9,000	-	0%
20-48100	Interest	403	500	500	284	320	-	-100.0%
20-49100	Proceeds from Long-Term Debt	-	-	-	-	450,000	-	0%
<b>TOTAL SEWER FUND REVENUES</b>		<b>\$781,721</b>	<b>\$799,844</b>	<b>\$932,271</b>	<b>\$911,213</b>	<b>\$1,408,689</b>	<b>\$817,860</b>	<b>2.3%</b>

## Expenditures – 20 – Sewer

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	152,953	161,053	92,086	147,489	147,987
Operating	311,461	469,475	483,553	592,406	813,492
Capital Outlay	2,724	3,300	-	-	-
<b>Total</b>	<b>\$467,137</b>	<b>\$633,828</b>	<b>\$575,639</b>	<b>\$739,895</b>	<b>\$961,479</b>

<b>Sewer Debt Service</b>	<b>\$256,424</b>	<b>\$288,926</b>	<b>\$51,202</b>	<b>\$288,926</b>	<b>\$306,381</b>
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## 2015 Top Goals and Metrics

- ✓ Complete sanitary sewer main re-lining to protect the structural integrity of the pipes and prevent inflow and infiltration of clear water (6,730 feet of main re-lined)
- ✓ Rebuild manholes (120 manholes)
- ✓ Conduct regular monthly and seasonal maintenance of lift stations

## Top Metrics for Outcomes

Sustainability	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Manholes rehabilitated	#	13	25	5	55	10	121	30
Sanitary sewer jetting	feet	35,000	26,000	29,000	27,000	24,000	20,000	20,000
Sanitary sewer televised	feet	10,575	8,274	29,000	24,000	2,870	30,325	3,000

## Sanitary Sewer Fund Balance

		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
20-34310	Designated GASB 45 OPEB	4,000	4,000	4,000	\$4,000	\$0	\$0	-100.0%
20-34350	Designated CWFL Reserve Fund	64,233	66,437	66,437	64,233	66,437	68,641	3.3%
20-34360	Designated ECMAR Equip	63,548	66,685	66,685	63,548	66,685	69,822	4.7%
20-34000	Undesignated fund balance	1,720,968	1,674,926	1,674,926	2,158,463	1,740,236	1,284,896	-23.3%
<b>SEWER FUND BALANCE</b>		<b>\$1,852,749</b>	<b>\$1,812,047</b>	<b>\$1,812,047</b>	<b>\$2,290,244</b>	<b>\$1,873,357</b>	<b>\$1,423,358</b>	<b>-21.5%</b>

# STORMWATER UTILITY

- 2014: \$320,060
- 2015: \$542,353

- Detention Ponds
- Ditch/Culverts
- Catch Basins
- Debt Service

## Mission

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

## Revenues – 22 – Stormwater

STORMWATER REVENUE	2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
22-43210 Intergovernmental Grant	\$0	\$0	\$0	\$0	\$0	\$0	0%
22-46405 Residential Stormwater	237,980	236,929	236,929	236,929	236,929	255,391	7.8%
22-46425 Commercial Stormwater	93,541	\$86,917	\$86,917	72,455	86,917	86,962	0.1%
22-46430 Stormwater Connection Fee	-	-	-	-	-	-	0%
22-48100 Interest	-	-	-	-	-	-	0%
22-49120 Proceeds of Long Term Debt	-	-	-	-	200,000	-	0%
22-49100 Proceeds of Premium	-	-	-	-	-	-	0%
22-49241 Transfer from DCUS Capital	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL STORM WATER FUND REVENUES</b>	<b>331,521</b>	<b>\$323,846</b>	<b>\$323,846</b>	<b>309,384</b>	<b>\$523,846</b>	<b>\$342,353</b>	<b>5.7%</b>

## Expenditures – 22 – Stormwater

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	78,664	60,214	48,850	57,284	62,096
Operating	34,754	49,260	24,885	50,571	249,624
Capital Outlay	-	-	-	-	1,400
Debt Service	204,216	210,586	210,586	210,586	229,233
<b>Total</b>	<b>\$317,634</b>	<b>\$320,060</b>	<b>\$284,321</b>	<b>\$318,441</b>	<b>\$542,353</b>

## 2015 Top Goals and Metrics

- ✓ Implement DNR and MMSD grant monies for stormwater enhancements at Ellsworth Park, 621 pond, Schlitz Audubon Nature Center, around Bayside Middle School, and in the Pelham Heath subdivision.
- ✓ Continue culvert replacements in 2015 road project areas (11 culverts)
- ✓ Ditch and set to proper grade the right of way areas in the 2015 road project area

## Top Metrics for Outcomes

Sustainability	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Leaf Vacuum	hrs	508.75	513.75	265	275	275	237	250
Stormwater	hrs	1,103	284	443	1025	840	900	900
Culvert Replacements	#	35	4	11	21	13	15	20
Rain Barrels Sold	#	54	30	17	19	18	0	15

## Stormwater Fund Balance

		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
22-34225	Designated Health Reimbursement Acc	-	-	-	-	-	-	0%
22-34365	Designated Capital Reserve	11,081	-	-	11,081	11,081	11,081	0%
22-34000	Undesignated fund balance	(7,714)	14,867	14,867	31,237	211,579	11,579	-22.1%
<b>STORMWATER FUND BALANCE</b>		<b>\$3,367</b>	<b>\$14,867</b>	<b>\$14,867</b>	<b>\$42,318</b>	<b>\$222,660</b>	<b>\$22,660</b>	<b>52%</b>



DCUS crews work on stormwater improvements on Buttles Place.

## Records Management System

- 2014: \$160,243
- 2015: \$163,558

### Mission

To provide uniform records retention and information across the North Shore departments.

### Revenues - 27 - Records Management System

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
27-47130	Operational	166,506.29	106,889.00	106,889.00	106,889	106,889	110,394	3.3%
27-47135	RMS Administrator	-	43,000	43,000	45,000	45,000	45,000	4.7%
27-49210	Transfer from Fund 10	-	15,501	15,501	15,501	15,501	15,538	0.2%
27-49240	Transfer from Fund 40	50,000.00	-	-	-	-	-	0%
<b>Total Records Management System Revenues</b>		<b>\$216,506</b>	<b>\$165,390</b>	<b>\$165,390</b>	<b>\$167,390</b>	<b>\$167,390</b>	<b>\$170,932</b>	3.4%

### Expenditures - 27 - Records Management System

	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
<b>Records Management System</b>	<b>\$189,688</b>	<b>\$160,243</b>	<b>\$147,267</b>	<b>\$165,348</b>	<b>\$163,558</b>

### Records Management System Fund Balance

27-34000	Undesignated Fund Balance	-	55,147	55,147	44,932	31,956	39,329	-28.7%
<b>RECORDS MANAGEMENT SYSTEM FUND BALANCE</b>		<b>-</b>	<b>55,147</b>	<b>55,147</b>	<b>44,932</b>	<b>31,956</b>	<b>39,329</b>	<b>-28.7%</b>

### 2015 Top Goals and Metrics

- ✓ Maintain system reliability
- ✓ Fully integrate all seven departments into the system
- ✓ Train staff to be able to use all facets of the system
- ✓ Set up warrant interface for Brown Deer and Glendale
- ✓ Implement citizen services interface

## CONSOLIDATED SERVICES

- 2014: \$2,981,653
- 2015: \$3,017,152

- Health Dept.
- Fire Dept.
- Library
- Dispatch

### Mission

To provide cost efficient, effective services to North Shore residents through collaboration and sharing of resources with other communities.

### Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Public Health Dept.	NA	5.98	5.58	7.27	7.4	7.2	7.2
Fire Department	NA	106	99	99	107.5	105.6	105.6
North Shore Library (FTE)	15	15	15	15	15	15	15

### Revenues – 26 – Consolidated Dispatch Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
26-41100	Property Tax	\$246,846	\$252,770	\$252,770	\$252,770	\$252,770	\$257,371	1.8%
26-47120	Lease Revenue	\$19,756	19,756	\$19,756	19,756	19,756	5,667	-71.3%
26-47130	Contract Revenue	1,670,831	1,725,087	\$1,725,087	1,386,516	1,725,087	1,756,484	1.8%
26-48100	Service Revenue	27,599	12,000	12,000	983	983	-	-100.0%
26-49210	Transfer from Gen Fund	-	-	-	-	-	-	0%
26-49228	Transfer from Dispatch	-	-	-	-	-	-	0%
<b>Total Consolidated Dispatch Fund Revenues</b>		<b>\$1,965,032</b>	<b>\$2,009,614</b>	<b>\$2,009,614</b>	<b>\$1,660,026</b>	<b>\$1,998,596</b>	<b>\$2,019,521</b>	<b>0.5%</b>

### Expenditures – 26 – Consolidated Dispatch Fund

Dispatching Services Expenditures 26	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Personnel	1,599,172	1,667,286	1,060,908	1,546,116	1,681,861
Operating	305,532	342,328	267,127	315,113	337,661
Capital Outlay	\$0	\$0	\$0	\$0	\$0
<b>Total</b>	<b>\$1,904,704</b>	<b>\$2,009,614</b>	<b>\$1,328,035</b>	<b>\$1,861,228</b>	<b>\$2,019,521</b>

### Consolidated Dispatch Fund Balance

		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
26-34225	Designated Health Reimbursement Acc	14,042	12,000	12,000	11,360	9,000	7,800	-35.0%
26-34315	Designated Future Budget	27,683	-	-	-	-	-	0%
26-34000	Undesignated Fund Balance	20,182	32,097	32,097	383,005	190,275	191,475	496.6%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$61,907</b>	<b>\$44,097</b>	<b>\$44,097</b>	<b>\$394,366</b>	<b>199,275</b>	<b>\$199,275</b>	<b>351.9%</b>

### Top Metrics for Outcomes

	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Actual	2014 Estimated	2015 Proposed
Fire - Bayside Only	%	7.73%	5.10%	5.87%	6.6%	6.6%	6.6%	NA
Medical - Bayside Only	%	4.10%	6.00%	6.47%	6.0%	5.8%	5.9%	NA
NSFD Fire Response Time - Bayside Only	avg.	5:11	6:11	5:52	6:00	5:44	6:25	NA
EMS Response Time- Bayside Only	avg.	NA	NA	NA	4:40	4:39	5:22	NA
Bayside Residents with Library Card	%	NA	NA	NA	NA	NA	52.47%	NA
Items checked out by Bayside Residents	#	NA	NA	NA	50,937	49,540	56,544	NA

### Revenues – 28 – Consolidated Services Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
28-4110	Health Property Tax	28,600	28,600	28,600	28,600	28,600	28,600	0.0%
28-4120	Library Property Tax	143,463	143,441	143,441	143,441	143,441	146,310	2.0%
28-4130	Fire Dept Property Tax	777,005	782,098	782,098	782,098	782,098	804,524	2.9%
28-43220	Intergov Revenue	-	-	10,000	10,000	10,000	10,000	0%
28-43520	Fire Insurance Dues	17,809	17,900	17,900	18,167	18,197	18,197	1.7%
28-49210	Transfer from General Fund	17,809	-	11,386	5,000	11,386	5,000	0%
<b>Total Consolidated Services Fund Revenues</b>		<b>\$984,686</b>	<b>\$972,039</b>	<b>\$993,425</b>	<b>\$987,306</b>	<b>\$993,722</b>	<b>\$1,012,631</b>	<b>4.2%</b>

### Expenditures – 28 – Consolidated Services Fund

Expenditures	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
Health Services	26,243	28,600	19,682	28,600	28,600
Fire Dept	794,815	799,998	806,651	806,651	822,721
Library	143,463	143,441	108,341	143,441	146,310
Contract Expense	53,780	-	8,403	8,403	-
<b>Total</b>	<b>\$1,018,302</b>	<b>\$972,039</b>	<b>\$943,077</b>	<b>\$987,095</b>	<b>\$997,631</b>

<b>Total Consolidated Services Fund</b>	<b>\$2,923,006</b>	<b>\$2,981,653</b>	<b>\$2,271,112</b>	<b>\$2,848,324</b>	<b>\$3,017,152</b>
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### Consolidated Services Fund Balance

	2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
28-34400	Designated Library Expansion	-	37,615	37,615	-	-	-100.0%
28-34320	Designated Future Phones	-	-	-	9,320	14,320	0%
28-34000	Undesignated Fund Balance	54,728	-	-	38,212	610	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$54,728</b>	<b>\$37,615</b>	<b>\$37,615</b>	<b>\$47,532</b>	<b>\$9,930</b>	<b>-33.7%</b>

# LONG TERM FINANCIAL SERVICE

- 2014: \$1,191,877
- 2015: \$1,247,652

- Property Tax
- River Hills
- Fox Point
- Cell Tower

## Mission

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

## Revenues – 30 – Long Term Financial Service Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change
30-41100	Property Taxes	\$570,699	\$570,699	\$570,699	\$570,699	\$570,699	\$652,859	14.4%
30-47100	River Hills - Dispatch	29,055	22,528	22,528	3,764	22,528	22,228	-1.3%
30-47111	Fox Point - Dispatch	16,505	16,305	16,305	3,153	16,305	16,105	-1.2%
30-47115	B Series Bond Admin Fee	-	-	-	-	-	-	0%
30-48100	Interest	-	-	-	-	-	-	0%
30-48130	Interest - Bond	-	-	-	-	-	-	0%
30-44350	Cell Tower Allocation	91,432	91,605	91,605	116,256	116,256	57,475	-37%
30-48300	NSFD Receipts	171,145	178,835	178,835	178,835	178,835	177,905	-0.5%
<b>TOTAL LONG TERM FINANCIAL REVENUES</b>		<b>\$878,836</b>	<b>\$879,971</b>	<b>\$879,971</b>	<b>\$872,706</b>	<b>\$904,623</b>	<b>\$926,572</b>	<b>5.3%</b>

## Expenditures –30 – Long Term Financial Service Fund

	2013 Actual	2014 Budget	2014 September	2014 Projected	2015 Proposed
<b>Long Term Financial Services</b>	<b>\$1,150,085</b>	<b>\$1,191,877</b>	<b>\$1,119,131</b>	<b>\$1,192,227</b>	<b>\$1,247,652</b>

## Long Term Financial Fund Balance

LONG TERM FINANCIAL FUND BALANCE	2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
30-34000 Undesignated Fund Balance	\$3,129	\$425	\$425	\$101,228	\$62,430	\$21,733	5013.7%
30-34385 Designated Tax Levy Stabilization	152,469	6,150	6,150	51,150	51,150	-	-100.0%
<b>FUND BALANCE</b>	<b>\$155,598</b>	<b>\$6,575</b>	<b>\$6,575</b>	<b>\$152,378</b>	<b>\$113,580</b>	<b>\$21,733</b>	<b>230.6%</b>

## 2015 Top Goals

- ✓ Maintain consistent tax levy
- ✓ Refund 2005 GO Bonds

## Debt Service Schedules

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2004	-	8,243.21	8,243.21
3/15/2005	-	13,994.30	13,994.30
3/15/2006	2,500.00	13,994.30	16,494.30
3/15/2007	3,500.00	13,863.05	17,363.05
3/15/2008	4,500.00	13,716.77	18,216.77
3/15/2009	5,500.00	13,443.05	18,943.05
3/15/2010	7,000.00	13,154.30	20,154.30
3/15/2011	8,500.00	12,786.80	21,286.80
3/15/2012	10,000.00	12,374.35	22,374.35
3/15/2013	11,500.00	11,815.55	23,315.55
3/15/2014	13,000.00	11,211.80	24,211.80
3/15/2015	15,000.00	10,529.30	25,529.30
3/15/2016	17,500.00	9,768.48	27,268.48
3/15/2017	19,000.00	8,823.05	27,823.05
3/15/2018	20,000.00	7,825.55	27,825.55
3/15/2019	21,000.00	6,775.55	27,775.55
3/15/2020	23,000.00	5,688.59	28,688.59
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	<u>30,058.00</u>	<u>1,578.05</u>	<u>31,636.05</u>
	266,558.00	197,152.15	463,710.15

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan DATED AUGUST 26, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
11/1/2004	-	5,819.42	5,819.42
5/1/2005	53,259.90	15,871.15	69,131.05
11/1/2005	-	15,666.13	15,666.13
5/1/2006	56,907.62	15,908.97	72,816.59
11/1/2006	-	15,236.04	15,236.04
5/1/2007	58,253.49	15,236.04	73,489.53
11/1/2007	-	14,547.19	14,547.19
5/1/2008	59,631.18	14,547.19	74,178.37
11/1/2008	-	13,842.05	13,842.05
5/1/2009	61,041.46	13,842.05	74,883.51
11/1/2009	-	13,120.24	13,120.24
5/1/2010	62,485.09	13,120.24	75,605.33
11/1/2010	-	12,381.35	12,381.35
5/1/2011	63,962.86	12,381.35	76,344.21
11/1/2011	-	11,624.99	11,624.99
5/1/2012	65,475.58	11,624.99	77,100.57
11/1/2012	-	10,850.74	10,850.74
5/1/2013	67,024.08	10,850.74	77,874.82
11/1/2013	-	10,058.18	10,058.18
5/1/2014	68,609.20	10,058.18	78,667.38
11/1/2014	-	9,246.88	9,246.88

5/1/2015	70,231.81	9,246.88	79,478.69
11/1/2015	-	8,416.39	8,416.39
5/1/2016	71,892.79	8,416.39	80,309.18
11/1/2016	-	7,566.25	7,566.25
5/1/2017	73,593.06	7,566.25	81,159.31
11/1/2017	-	6,696.02	6,696.02
5/1/2018	75,333.53	6,696.02	82,029.55
11/1/2018	-	5,805.20	5,805.20
5/1/2019	77,115.17	5,805.20	82,920.37
11/1/2019	-	4,893.31	4,893.31
5/1/2020	78,938.95	4,893.31	83,832.26
11/1/2020	-	3,959.86	3,959.86
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
	1,170,575.19	235,191.81	1,405,767.00

\$6,350,000 GENERAL OBLIGATION CORPORATE PURPOSE BONDS DATED APRIL 1, 2005 Sewer/Stormwater/Village Hall ASSOCIATED			
DATE	PRINCIPAL	INTEREST	TOTAL
9/1/2005		103,666.67	103,666.67
3/1/2006	20,000.00	124,400.00	144,400.00
9/1/2006		124,100.00	124,100.00
3/1/2007	25,000.00	124,100.00	149,100.00
9/1/2007		123,693.75	123,693.75
3/1/2008	40,000.00	123,693.75	163,693.75
9/1/2008		122,993.75	122,993.75
3/1/2009	400,000.00	122,993.75	522,993.75
9/1/2009		115,493.75	115,493.75
3/1/2010	440,000.00	115,493.75	555,493.75
9/1/2010		107,243.75	107,243.75
3/1/2011	480,000.00	107,243.75	587,243.75
9/1/2011		98,243.75	98,243.75
3/1/2012	525,000.00	98,243.75	623,243.75
9/1/2012		88,400.00	88,400.00
3/1/2013	585,000.00	88,400.00	673,400.00
9/1/2013		76,700.00	76,700.00
3/1/2014	650,000.00	76,700.00	726,700.00
9/1/2014		63,700.00	63,700.00
3/1/2015	705,000.00	63,700.00	768,700.00
9/1/2015		49,600.00	49,600.00
3/1/2016	775,000.00	49,600.00	824,600.00
9/1/2016		34,100.00	34,100.00
3/1/2017	825,000.00	34,100.00	859,100.00
9/1/2017		17,600.00	17,600.00
3/1/2018	880,000.00	17,600.00	897,600.00
	6,350,000.00	2,271,804.17	8,621,804.17

\$828,507.45 STATE TRUST FUND LOAN			
\$93,507.45 DATED SEPTEMBER 17, 2004-Dispatch Equipment			
\$400,000 DATED OCTOBER 22,2004 - Sanitary sewer rehab			
\$235,000 DATED NOVEMBER 23, 2004 -Port Washington Road Work			
\$100,000 DATED AUGUST 2, 2005-Dispatch Equipment			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2004		8243.21	8,243.21
3/15/2005		13994.3	13,994.30
3/15/2006	41,923.04	42,637.04	84,560.08
3/15/2007	57,900.00	31,463.37	89,363.37
3/15/2008	73,598.60	29,227.23	102,825.83
3/15/2009	84,359.94	26,203.43	110,563.37
3/15/2010	90,134.34	22,829.03	112,963.37
3/15/2011	110,939.71	19,223.66	130,163.37
3/15/2012	111,768.57	14,826.58	126,595.15
3/15/2013	117,648.04	10,315.33	127,963.37
3/14/2014	128,553.87	5,609.41	134,163.28
3/15/2015	11,681.34	467.25	12,148.59
	828,507.45	202,802.33	1,031,309.78

\$87,000 STATE TRUST FUND LOAN			
Plow Truck			
DATED OCTOBER 6, 2006			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2008	6391.83	5955.33	12,347.16
3/15/2009	8518.27	3828.89	12,347.16
3/15/2010	8922.89	3424.27	12,347.16
3/15/2011	9346.73	3000.43	12,347.16
3/15/2012	9783.69	2563.47	12,347.16
3/15/2013	10255.42	2091.74	12,347.16
3/15/2014	10742.55	1604.61	12,347.16
3/15/2015	11252.83	1094.33	12,347.16
3/15/2016	11785.79	561.36	12,347.15
	87000	24124.43	111,124.43

\$760,000 GENERAL OBLIGATION REFUNDING BONDS			
DATED DECEMBER 4, 2007			
Sewer/Stormwater/Village Hall			
DATE	PRINCIPAL	INTEREST	TOTAL
9/1/2008	-	21,302.52	21,302.52
3/1/2009	50,000.00	14,361.25	64,361.25
9/1/2009		13,486.25	13,486.25
3/1/2010	55,000.00	13,486.25	68,486.25
9/1/2010		12,510.00	12,510.00
3/1/2011	60,000.00	12,510.00	72,510.00
9/1/2011		11,430.00	11,430.00
3/1/2012	65,000.00	11,430.00	76,430.00
9/1/2012		10,243.75	10,243.75
3/1/2013	75,000.00	10,243.75	85,243.75
9/1/2013		8,856.25	8,856.25

3/1/2014	75,000.00	8,856.25	83,856.25
9/1/2014		7,450.00	7,450.00
3/1/2015	80,000.00	7,450.00	87,450.00
9/1/2015		5,930.00	5,930.00
3/1/2016	90,000.00	5,930.00	95,930.00
9/1/2016		4,175.00	4,175.00
3/1/2017	100,000.00	4,175.00	104,175.00
9/1/2017		2,200.00	2,200.00
3/1/2018	110,000.00	2,200.00	112,200.00
	760,000.00	188,226.27	948,226.27

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2011	30,000.00	4,121.20	34,121.20
9/1/2011		6,083.75	6,083.75
3/1/2012	25,000.00	6,083.75	31,083.75
9/1/2012		5,958.75	5,958.75
3/1/2013	25,000.00	5,958.75	30,958.75
9/1/2013		5,771.25	5,771.25
3/1/2014	25,000.00	5,771.25	30,771.25
9/1/2014		5,583.75	5,583.75
3/1/2015	25,000.00	5,583.75	30,583.75
9/1/2015		5,333.75	5,333.75
3/1/2016	25,000.00	5,333.75	30,333.75
9/1/2016		5,083.75	5,083.75
3/1/2017	30,000.00	5,083.75	35,083.75
9/1/2017		4,708.75	4,708.75
3/1/2018	30,000.00	4,708.75	34,708.75
9/1/2018		4,333.75	4,333.75
3/1/2019	30,000.00	4,333.75	34,333.75
9/1/2019		3,883.75	3,883.75
3/1/2020	30,000.00	3,883.75	33,883.75
9/1/2020		3,433.75	3,433.75
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
	475,000.00	122,841.20	597,841.20

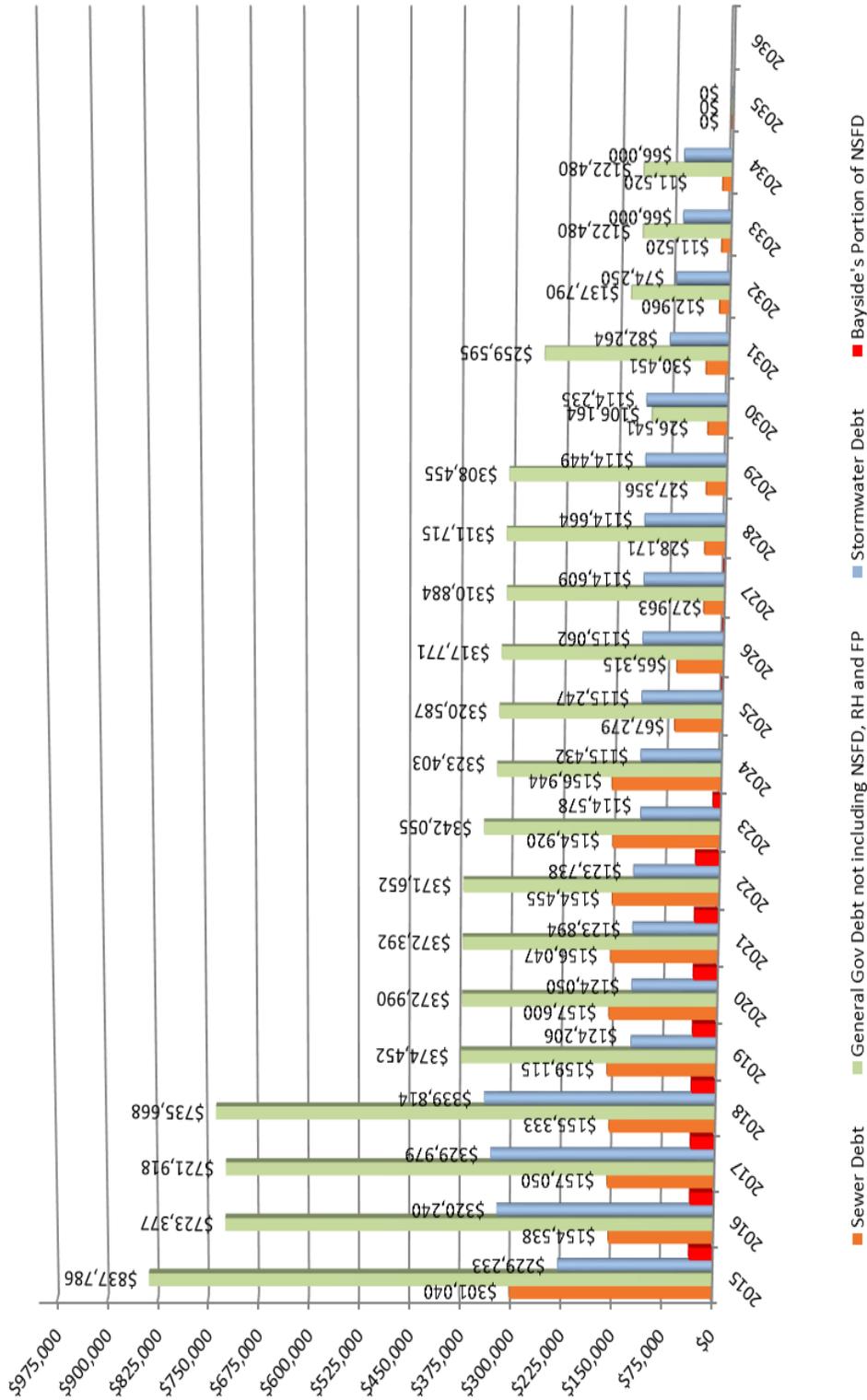
\$2,170,000 G.O. Corporate Purpose Bonds 2011 - Bayside Dispatch, Water, Sewer, Roads DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2012		26,246.10	26,246.10
11/1/2012	65,000.00	29,900.63	94,900.63
5/1/2013		29,250.63	29,250.63
11/1/2013	60,000.00	29,250.63	89,250.63
5/1/2014		28,650.63	28,650.63
11/1/2014	60,000.00	28,650.63	88,650.63
5/1/2015		28,050.63	28,050.63
11/1/2015	100,000.00	28,050.63	128,050.63
5/1/2016		27,050.63	27,050.63
11/1/2016	80,000.00	27,050.63	107,050.63
5/1/2017		26,250.63	26,250.63
11/1/2017	70,000.00	26,250.63	96,250.63
5/1/2018		25,375.63	25,375.63
11/1/2018	65,000.00	25,375.63	90,375.63
5/1/2019		24,563.13	24,563.13
11/1/2019	125,000.00	24,563.13	149,563.13
5/1/2020		23,000.63	23,000.63
11/1/2020	125,000.00	23,000.63	148,000.63
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
	2,170,000.00	758,940.63	2,928,940.63

\$1,605,000 GO BOND NSFD DATED APRIL 26, 2012 North Shore Fire Department JP MORGAN			
DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2013	-	2,093.75	2,093.75
2/1/2013		18,276.04	18,276.04
8/1/2013	15,000.00	11,962.50	26,962.50

8/1/2013	125,000.00	2,093.75	127,093.75
2/1/2014		11,917.50	11,917.50
8/1/2014	155,000.00	11,917.50	166,917.50
2/1/2015	-	11,452.50	11,452.50
8/1/2015	155,000.00	11,452.50	166,452.50
2/1/2016	-	10,832.50	10,832.50
8/1/2016	155,000.00	10,832.50	165,832.50
2/1/2017		10,057.50	10,057.50
8/1/2017	160,000.00	10,057.50	170,057.50
2/1/2018	-	9,097.50	9,097.50
8/1/2018	160,000.00	9,097.50	169,097.50
2/1/2019		7,977.50	7,977.50
8/1/2019	160,000.00	7,977.50	167,977.50
2/1/2020		6,697.50	6,697.50
8/1/2020	160,000.00	6,697.50	166,697.50
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
	1,730,000.00	192,116.04	1,922,116.04

\$7,500,000 G.O Debt 2014 Borrowing DATED DECEMBER, 2014			
DATE	PRINCIPAL	INTEREST	TOTAL
2015	25,000	151,040	176,040.00
2016	850,000	154,763	1,004,763.00
2017	875,000	148,388	1,023,388.00
2018	900,000	140,513	1,040,513.00
2019	350,000	130,163	480,163.00
2020	350,000	125,088	475,088.00
2021	350,000	119,313	469,313.00
2022	350,000	112,663	462,663.00
2023	325,000	105,138	430,138.00
2024	325,000	97,500	422,500.00
2025	325,000	89,538	414,538.00
2026	325,000	80,925	405,925.00
2027	325,000	71,663	396,663.00
2028	325,000	62,075	387,075.00
2029	325,000	52,000	377,000.00
2030	325,000	41,438	366,438.00
2031	225,000	30,550	255,550.00
2032	225,000	22,788	247,788.00
2033	200,000	14,800	214,800.00
2034	200,000	7,500	207,500.00
	7,500,000	1,757,846	9,257,846.00

## Debt Service Fund by Sub-Category



## 2015 Budget Detail

GENERAL FUND REVENUES	2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change
TAXES	2,579,550	2,436,426	2,436,426	2,440,476	2,440,476	2,472,274	15%
STATE AIDS	550,530	578,669	578,669	435,313	578,676	591,368	2.2%
INTERGOVERNMENTAL REVENUE	116,347	92,736	139,822	93,736	119,842	98,001	5.7%
INSPECTION REVENUES	16,162	97,700	97,700	80,659	95,069	95,417	-2.3%
LICENSE AND PERMIT REVENUE	76,885	19,725	19,725	3,190	32,886	23,500	19.1%
SERVICES FEES	173,298	154,348	154,348	134,088	168,491	163,258	5.8%
INTEREST/DONATIONS/MISC. REVENUES	14,251	67,500	67,500	65,812	72,696	67,500	0.0%
<b>TOTAL REVENUES</b>	<b>\$3,772,322</b>	<b>\$3,447,104</b>	<b>\$3,494,190</b>	<b>\$3,281,993</b>	<b>\$3,508,136</b>	<b>\$3,511,318</b>	<b>19%</b>
<b>GENERAL FUND EXPENDITURES</b>							
GENERAL GOVERNMENT	364,070	431,585	434,296	290,527	395,014	452,021	4.7%
PUBLIC SAFETY	1,841,842	1,885,948	1,898,028	1,249,002	1,810,008	1,827,215	-3.1%
COMMUNITY AND UTILITY SERVICES	774,368	842,423	926,440	601,684	840,335	907,049	7.7%
RECREATION AND LEISURE	30,348	7,098	7,098	4,772	7,098	8,098	14.1%
BUILDING INSPECTIONS	92,327	77,962	77,962	59,806	70,762	78,382	0.5%
BUILDING & MAINTENANCE	65,740	-	-	-	-	-	0%
INSURANCE	176,116	240,851	201,043	110,477	121,053	209,202	-13.1%
INFORMATION TECHNOLOGY	62,170	-	-	-	-	-	0%
LEGAL FEES	69,997	60,635	57,636	35,791	55,023	55,636	-8.2%
OTHER FINANCING USES	125,459	15,501	221,887	210,501	210,501	15,538	0.2%
<b>TOTAL EXPENDITURES</b>	<b>\$3,602,437</b>	<b>\$3,562,003</b>	<b>\$3,824,390</b>	<b>\$2,562,560</b>	<b>\$3,509,793</b>	<b>\$3,553,141</b>	<b>-0.2%</b>
FUND BALANCE APPLIED	\$25,461	\$118,705	\$118,705		\$31,334	\$41,823	-64.8%
DESIGNATED GENERAL FUND BALANCE	371,509	156,611	156,611	213,624	198,481	172,637	10.2%
UNDESIGNATED GENERAL FUND BALANCE	777,365	884,340	884,340	1,655,049	948,736	932,757	5.5%
<b>SPECIAL REVENUE FUNDS</b>							
REVENUES - SEWER	\$781,721	799,844	932,271	\$911,213	\$1,408,689	817,860	2.3%
REVENUES - STORMWATER	331,521	323,846	323,846	309,384	523,846	342,353	5.7%
REVENUES - CONSOLIDATED DISPATCH	1,965,032	2,009,614	2,009,614	1,660,026	1,998,596	2,019,521	0.5%
REVENUES - RMS	216,506	165,390	165,390	167,390	167,390	170,932	3.4%
REVENUES - CONSOLIDATED SERVICES	984,686	972,039	993,425	987,306	993,722	1,012,631	4.2%
EXPENDITURES - SEWER	723,562	922,754	1,052,932	626,841	1,028,821	\$1,267,860	37.4%
EXPENDITURES - STORMWATER	317,634	320,060	320,059	284,321	318,441	542,353	69.5%
EXPENDITURES - RMS	189,688	160,243	160,243	147,267	165,348	163,558	2.1%
EXPENDITURES - CONSOLIDATED DISPATCH	1,904,704	2,009,614	2,009,616	1,328,035	1,861,228	2,019,521	0.5%
EXPENDITURES - CONSOLIDATED SERVICES	1,018,302	972,039	986,265	943,077	987,095	997,631	2.6%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$47,909	\$47,909	\$10,1319	\$224,228	\$4,875,000	3195.9%
SPECIAL REVENUE FUND(S) BALANCE	2,066,442	1915,201	1915,201	2,926,838	2,418,803	1,691,957	-11.7%
<b>LONG TERM FINANCIAL FUND</b>							
REVENUES	\$878,836	879,971	879,971	\$872,706	\$904,623	926,572	5.3%
EXPENDITURES	1,150,085	1,191,877	1,191,877	1,119,131	1,192,227	1,247,652	4.7%
OTHER FINANCING SOURCES	265,282	210,586.24	210,586.24	245,586.00	245,586.00	229,233	8.9%
FUND BALANCE APPLIED		\$10,1319	\$10,1319	\$10,1319	\$10,1319	\$91,847	-9.3%
LONG TERM FINANCIAL FUND BALANCE	\$155,598	\$6,575	\$6,575	\$152,378	\$118,580	\$21,733	230.6%
<b>CAPITAL FUND</b>							
REVENUES	\$770,821	\$281,256	\$459,842	\$481,264	\$4,738,850	\$192,590	-31.5%
EXPENDITURES	\$1,219,018	\$275,197	\$493,150	\$40,921	\$485,263	\$4,346,971	1479.6%
OTHER FINANCING SOURCES (USES)	0	\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$4,225,000	16800.0%
CAPITAL FUND BALANCE	\$576,315	\$122,514	\$122,514	\$556,903	\$4,503,678	\$348,387	184.4%
<b>GENERAL TAX LEVY</b>							
ASSESSED VALUATION	\$4,372,787	\$4,372,780	\$4,372,780			\$4,399,031	0.800%
PROPERTY TAX - MILL RATE	567,171,400	563,707,800	563,707,800			588,992,100	
	\$7.71	\$7.76	\$7.76			\$7.47	

GENERAL FUND - 10								
General Fund Revenues								
TAXES		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-41100	Property Taxes	\$2,526,947	\$2,386,484	\$2,386,484	\$2,386,484	\$2,386,484	\$2,420,086	1.4%
10-41300	Interest - Delinquent Taxes	11,661.06	9,000	9,000	13,050	13,050	11,000	18.2%
10-41500	PILOT Payment (s)	40,941.84	40,942	40,942	40,942	40,942	41,187	0.6%
<b>Subtotal Taxes</b>		\$2,579,550	\$2,436,426	\$2,436,426	\$2,440,476	\$2,440,476	\$2,472,274	1.4%
<b>STATE AIDS</b>								
10-43410	State Shared Revenue	60,344	60,341	60,341	9,051	60,341	60,339	0.0%
10-43510	Recycling Grant	25,765	25,730	25,730	25,736	25,736	25,736	0.0%
10-43530	Exempt Computer Aid	18,796	22,395	22,395	21,678	22,395	21,895	-2.3%
10-43540	State Transportation Aid	329,644	348,268	348,268	261,144	348,268	359,408	3.1%
10-43545	STH32 Connecting Highway Aids	16,554	16,574	16,674	12,441	16,674	16,700	0.2%
10-43550	DNR Local Assistance	1,906	-	-	-	-	-	0%
10-43600	Expenditure Restraint Aid	97,522	105,261	105,261	105,261	105,261	107,290	1.9%
<b>Subtotal State Aids</b>		\$550,530	\$578,669	\$578,669	\$435,313	\$578,676	\$591,368	2.2%
<b>INTERGOVERNMENTAL REVENUE</b>								
10-43210	CDBG	\$7,965	\$0	\$0	\$0	\$1,106	\$3,500	0%
10-43220	River Hills Municipal Court	16,609	26,926	26,926	27,926	27,926	27,381	1.7%
10-43225	Dispatch Administrative Charge	30,000	30,810	30,810	30,810	30,810	31,734	3.0%
10-43230	RMS Admin Charge	35,000	35,000	35,000	35,000	35,000	35,385	1.1%
10-43555	Intergovernmental Grant	-	-	47,086	-	25,000	-	-
10-47200	Computer Services	26,773	-	-	-	-	-	0%
<b>Subtotal Intergovernmental Revenue</b>		\$116,347	\$92,736	\$139,822	\$93,736	\$119,842	\$98,001	5.7%
<b>INSPECTION REVENUES</b>								
10-44415	ARC Application Fees	\$2,700	2,000	2,000	\$2,280	\$2,500	\$2,000	0.0%
10-44425	Administrative Fee	42,661	27,500	27,500	21,847	27,500	27,500	0.0%
10-44430	Electrical Permits	15,346	9,000	9,000	9,200	10,119	9,000	0.0%
10-44450	HVAC Permits	7,566	4,200	4,200	3,338	4,200	4,167	-0.8%
10-44460	Building Permits	38,201	27,000	27,000	22,947	27,000	27,000	0.0%
10-44470	Plumbing Permits	23,578	8,000	8,000	9,022	9,500	8,500	6.3%
10-44480	Vacant Property Fee	7,250	2,000	2,000	1,250	1,250	1,250	-37.5%
10-44410	Residential Code Compliance	24,160	18,000	18,000	10,775	13,000	16,000	-11.1%
<b>Subtotal Inspections</b>		\$161,462	\$97,700	\$97,700	\$80,659	\$95,069	\$95,417	-2.3%
<b>LICENSE AND PERMIT REVENUE</b>								
10-44100	Operator's Licenses	\$1,595	\$1,200	\$1,200	\$1,320	\$1,320	\$1,300	8.3%
10-44110	Electrical Contractor Licenses	780	-	-	-	-	-	0%
10-44120	Liquor Licenses	3,000	2,500	2,500	3,600	3,600	3,400	36.0%
10-44140	Cigarette Licenses	500	500	500	400	400	400	-20.0%
10-44210	Bicycle Licenses	40	-	-	10	10	-	0%
10-44220	Animal Licenses	2,305	1,400	1,400	1,409	1,409	1,400	0.0%
10-44420	Occupancy Permits	510	-	-	85	85	-	0%
10-44440	Alarm Company Permits	695	625	625	740	740	625	0.0%
10-44435	Transient Merchant Permit	340	250	250	470	470	250	0.0%
10-44495	Excavation/Right of Way Permit	59,300	10,000	10,000	20,388	21,000	13,000	30.0%
10-44510	Culvert Permits	1,050	800	800	862	862	750	-6.3%
10-44520	Home Occupation Permits	40	-	-	40	40	-	0%
10-44525	Fill Permit	700	-	-	-	-	-	0%
10-44530	Rummage Sale Permits	310	300	300	190	200	225	-25.0%
10-44540	Sign Permits	2,170	800	800	645	700	700	-12.5%
10-44550	Conditional Use Permits	1,800	1,200	1,200	300	600	1,200	0.0%
10-44555	Board of Zoning Appeals Fees	1,500	-	-	1,000	1,000	-	0%
10-44570	Special Event Permits	250	150	150	450	450	250	66.7%
<b>Subtotal Licenses and Permits</b>		\$76,885	\$19,725	\$19,725	\$31,910	\$32,886	\$23,500	19.1%
<b>SERVICES FEES</b>								
10-43215	Police Revenue	\$3,353	\$0	\$0	\$1,734	\$1,734	1,000	0%
10-44300	Cable Franchise Fees	78,999	70,000	70,000	58,479	72,000	72,000	2.9%
10-44545	Rain Barrel	1,246	405	405	391	391	400	-1.2%
10-45100	Fines & Forfeitures	59,242	66,433	66,433	49,982	67,000	66,433	0.0%
10-45120	Court Service Fees	495	400	400	200	400	400	0.0%
10-45125	Misc Service Fee- Notary/Fingerprinting	327	50	50	436	500	500	900.0%
10-45600	Court Case Re-Opening Fees	225	100	100	50	100	100	0.0%
10-46110	Property Status Revenue	420	60	60	200	300	200	233.3%
10-46120	Publication Fees	145	100	100	210	210	175	75.0%
10-46130	Data Sales	414	300	300	328	500	400	33.3%
10-46135	Police Uniforms	361	-	-	46	46	-	0%
10-46310	Special Pickups	8,641	6,600	6,600	7,502	8,000	7,500	13.6%
10-46315	Mulch Deliveries	255	2,250	2,250	6,286	6,500	5,000	122.2%
10-46320	Garbage & Recycling	5,000	5,000	5,000	2,636	5,000	5,000	0.0%
10-46330	Well Permit	446	-	-	-	-	250	0%
10-46710	Park Facility Rental & Programs	490	900	900	830	830	700	-22.2%
10-46715	DCUS Services Revenue	6,348	-	-	2,717	2,750	1,000	0%
10-48210	Copies	1,209	750	750	1,012	1,030	1,000	33.3%
10-48220	False Alarm Fees	5,683	1,000	1,000	1,050	1,200	1,200	20.0%
<b>Subtotal Services Fees</b>		\$173,298	\$154,348	\$154,348	\$134,088	\$168,491	\$163,258	5.8%
<b>INTEREST/DONATIONS/MISC. REVENUES</b>								
10-48100	Interest	\$53,979	\$36,000	\$36,000	\$36,600	\$39,000	\$38,000	5.6%
10-48110	Unrealized & Realized Gain/Loss - Inves	(39,617)	-	-	(8,211)	(8,211)	-	0%
10-48200	Miscellaneous Revenue	754	500	500	1,325	1,500	500	0.0%
10-46740	Community Event Donations	6,223	-	-	-	-	-	0%
10-48230	Recycling proceeds	3,254	2,000	2,000	1,691	2,000	2,000	0.0%
10-48260	Insurance Awards	7,035	-	-	9,407	9,407	-	0%
10-48395	Facility Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater Fund	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
10-48310	Equipment Sales	42,948	5,000	5,000	5,000	5,000	7,000	40.0%
10-49220	Transfer from Sewer fund	8,126	-	-	-	-	-	0%
10-49222	Transfer from Stormwater fund	1,549	-	-	-	-	-	0%
10-49228	Transfer from Consolidated	10,000	-	-	-	-	-	0%
10-49241	Transfer from DCUS Capital	-	4,000	4,000	-	4,000	-	-100.0%
<b>Subtotal Interest/Donations/Misc. Revenues</b>		\$114,251	\$67,500	\$67,500	\$65,812	\$72,696	\$67,500	0.0%
<b>TOTAL GENERAL FUND REVENUES</b>		\$3,772,322	\$3,447,104	\$3,494,190	\$3,281,993	\$3,508,136	\$3,511,318	1.9%

<b>GENERAL FUND EXPENDITURES</b>								
<b>Department 51000 - General Government</b>								
<b>Personnel Services</b>		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>	<b>%</b>
10-51000-109	Salaries	\$180,007	\$230,942	\$230,942	142,371	214,715	\$227,626	-1.4%
10-51000-111	Overtime	\$549	-	-	-	-	-	0%
10-51000-120	Trustee	8,400	8,400	8,400	6,300	8,400	8,400	0%
10-51000-130	Elections	4,477	8,000	8,000	4,815	7,000	5,000	-37.5%
10-51000-150	WRS Employer	13,983	18,120	18,120	13,001	15,030	15,912	-12.2%
10-51000-151	Social Security	18,311	21,120	21,120	14,301	17,100	17,730	-16.1%
10-51000-152	Life Insurance	402	693	693	430	556	775	11.8%
10-51000-153	Health Insurance	28,334	33,571	33,571	16,877	20,422	40,662	21.1%
10-51000-154	Dental Insurance	-	872	872	578	691	1,035	18.7%
10-51000-156	FSA	1,125	350	1,450	1,445	1,445	-	-100.0%
<b>Subtotal Personnel</b>		<b>\$256,236</b>	<b>\$322,067</b>	<b>\$323,168</b>	<b>\$200,117</b>	<b>\$285,359</b>	<b>317,140</b>	<b>-1.5%</b>
<b>Supplies/Contractual Expenses</b>								
10-51000-180	Recruitment	153	-	611	611	611	1,000	0%
10-51000-210	Contractual Services	4,501	15,685	15,685	10,802	15,685	25,685	64%
10-51000-221	Communications	3,927	3,000	3,000	1,063	2,316	3,000	0%
10-51000-223	VHall Computer Support	-	1,000	1,000	815	950	1,000	0%
10-51000-230	Materials & Supplies	2,862	2,800	2,800	1,989	2,800	2,800	0%
10-51000-300	Administrative	799	800	800	420	800	800	0%
10-51000-310	Office Supplies	3,567	4,500	4,500	2,046	4,500	4,500	0%
10-51000-311	Postage	2,658	2,700	2,700	2,380	2,700	2,700	0%
10-51000-321	Dues & Subscriptions	3,389	4,175	4,175	2,943	4,175	4,175	0%
10-51000-322	Training, Safety & Certifications	7,018	5,800	5,800	6,235	6,235	6,700	16%
10-51000-323	Wellness & Recognition	-	1,000	1,000	1,000	1,000	1,500	50%
10-51000-324	Publications & Printing	206	500	500	269	500	500	0%
10-51000-335	VHall Equipment Replacement	-	1,500	2,500	1,511	1,511	2,500	66.7%
10-51000-520	Tax Refunds/Uncollectible	-	200	200	-	-	-	-100%
10-51000-530	Auto/Fuel	4,097	5,000	5,000	2,979	5,000	5,000	0.0%
10-51000-591	Municipal Code	1,446	2,000	2,000	1,000	2,000	14,555	627.8%
<b>Subtotal Supplies/Contract Expenses</b>		<b>34,622</b>	<b>\$50,660</b>	<b>\$52,271</b>	<b>\$36,062</b>	<b>\$50,783</b>	<b>\$76,415</b>	<b>50.8%</b>
<b>Professional Services</b>								
10-51000-214	Audit Services	20,658	17,582	17,582	15,677	17,582	17,191	-2.2%
10-51000-219	Assessor Services	39,500	32,000	32,000	32,000	32,000	32,000	0%
10-51000-226	Benefit Administrative Fees	3,932	1,700	1,700	690	1,700	1,700	0%
10-51000-229	Bank Investment fees	8,516	7,200	7,200	5,591	7,200	7,200	0.0%
10-51000-390	Public Relations	606	375	375	390	390	375	0%
<b>Subtotal Professional Services</b>		<b>\$73,212</b>	<b>\$58,857</b>	<b>\$58,857</b>	<b>\$54,347</b>	<b>\$58,872</b>	<b>\$58,466</b>	<b>-0.7%</b>
<b>Total General Government</b>		<b>\$364,070</b>	<b>\$431,585</b>	<b>\$434,296</b>	<b>\$290,527</b>	<b>\$395,014</b>	<b>\$452,021</b>	<b>4.7%</b>
<b>Department 52100 - Public Safety</b>								
<b>Personnel Services</b>		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>	<b>%</b>
10-52100-110	Salaries	\$991,095	\$1,035,264	\$1,035,264	\$723,040	\$1,026,368	\$1,009,236	-2.5%
10-52100-111	Overtime	56,404	65,000	65,000	18,691	36,475	38,000	-41.5%
10-52100-112	Salaries PT	-	-	-	-	-	-	0%
10-52100-115	Wages LTE	-	-	-	-	-	-	0%
10-52100-116	Holiday Pay	35,705	34,558	34,558	-	34,558	35,214	1.9%
10-52100-117	Premium Pay	4,824	4,824	4,824	2,016	4,824	-	-100.0%
10-52100-118	Shift Differential Pay	1,359	1,400	1,400	652	1,304	1,300	-7.1%
10-52100-140	Longevity	1,141	1,100	1,100	855	1,100	-	-100.0%
10-52100-150	WRS Employer	120,432	137,701	137,701	68,662	99,000	102,770	-25.4%
10-52100-157	WRS Employee	12,202	-	-	13,000	8,956	13,720	0%
10-52100-151	Social Security	80,537	87,870	87,870	55,238	81,131	82,423	-6.2%
10-52100-152	Life Insurance	1,986	1,588	2,138	1,793	2,184	2,571	61.9%
10-52100-153	Health Insurance	216,628	184,076	184,076	148,061	178,645	199,618	8.4%
10-52100-154	Dental Insurance	10,481	6,353	6,353	5,219	6,123	5,598	-11.9%
10-52100-156	FSA	11,528	500	11,000	11,422	15,000	-	-100.0%
10-52100-519	Retirement Benefits	60,196	55,938	55,938	21,525	26,725	41,823	-25.2%
<b>Subtotal Personnel Services</b>		<b>\$1,604,518</b>	<b>\$1,616,172</b>	<b>\$1,618,252</b>	<b>\$1,066,130</b>	<b>\$1,528,434</b>	<b>\$1,532,273</b>	<b>-5.2%</b>
<b>Supplies/Contractual Expenses</b>								
10-52100-209	House of Correction Fees	953	1,000	1,000	454	1,000	1,000	0%
10-52100-210	Contract Services	12,623	28,695	28,695	14,056	28,695	32,618	13.7%
10-52100-213	Legal-Labor Negotiations	-	-	13,000	12,798	12,798	-	-
10-52100-215	MADACC	1,181	1,200	1,200	1,203	1,500	1,110	-8%
10-52100-221	Communications	9,291	7,000	7,000	4,020	7,000	5,856	-16%
10-52100-225	Computer Support	-	3,000	100	90	90	1,000	-67%
10-52100-230	Materials & Supplies	11,706	7,500	8,500	7,356	7,500	8,700	16.0%
10-52100-231	Vehicle Maintenance	6,782	7,000	7,000	3,977	7,000	7,000	0%
10-52100-310	Office Supplies	2,458	3,000	3,000	748	3,000	3,000	0%
10-52100-311	Postage	304	450	450	450	450	450	0.0%
10-52100-321	Dues & Subscriptions	1,265	1,248	1,248	853	1,248	1,298	4.0%
10-52100-322	Training, Safety & Certifications	5,006	5,000	5,000	233	5,000	7,500	50%
10-52100-323	Ammunition	-	5,000	5,000	1,655	5,000	2,500	-50%
10-52100-330	Clothing Allowance	6,840	6,500	6,500	6,500	6,500	6,500	0%
10-52100-333	Firefighting & EMS Supplies	1,551	1,100	1,100	831	1,100	1,100	0.0%
10-52100-340	Fuel Maintenance	40,856	35,000	35,000	20,930	35,000	35,000	0%
10-52100-518	Police Professional Liability	13,680	14,700	14,700	14,750	14,750	14,700	0.0%
10-52100-521	GASB OPEB study	-	5,500	1,500	1,500	1,500	-	-100%
10-52100-522	GASB 45/OPEB	-	17,500	17,500	-	17,500	21,979	26%
10-52100-525	RMS Administrator	-	5,000	5,000	5,000	5,000	5,000	0%
10-52100-350	Equipment Replacement	11,707	-	2,580	-	6,600	41,415	0%
10-52100-390	Public Relations	36	200	200	100	200	200	0%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$126,239</b>	<b>\$155,593</b>	<b>\$165,273</b>	<b>\$97,506</b>	<b>\$168,431</b>	<b>\$197,925</b>	<b>27.2%</b>
<b>Subtotal Police Services</b>		<b>\$1,730,756.66</b>	<b>\$1,771,765</b>	<b>\$1,783,525</b>	<b>\$1,163,636</b>	<b>\$1,696,865</b>	<b>\$1,730,198</b>	<b>-2.3%</b>

Department 51200 - Municipal Court								
Municipal Court		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-51200-110	Salaries FT	\$50,144	\$50,373	\$50,373	\$34,345	\$49,633	\$39,640	-21.3%
10-51200-111	Overtime	443	250	250	-	-	250	0.0%
10-51200-113	Judge Fees	3,600	3,600	3,600	2,700	3,600	3,600	0%
10-51200-114	Witness Fees	-	-	-	(38)	(38)	-	0%
10-51200-140	Longevity	120	-	-	-	-	-	0%
10-51200-150	WRS Employer	3,370	3,544	3,544	2,393	3,474	2,712	-23.5%
10-51200-151	Social Security	3,877	3,873	3,873	2,569	3,797	3,052	-21.2%
10-51200-152	Life Insurance	48	41	41	45	53	32	-22%
10-51200-153	Health Insurance	19,582	16,765	16,765	13,971	16,765	14,139	-15.7%
10-51200-154	Dental Insurance	714	513	513	470	556	410	-20.1%
10-51200-156	FSA	1,146	500	500	-	-	-	-100.0%
10-51200-157	WRS Employee	753	-	-	-	-	-	0%
<b>Subtotal Municipal Court</b>		<b>\$83,798</b>	<b>\$79,459</b>	<b>\$79,459</b>	<b>\$56,455</b>	<b>\$77,840</b>	<b>\$63,835</b>	<b>-19.7%</b>
<b>Subtotal Supplies/Contractual Expenses</b>								
10-51200-210	Contract Services	4,873	6,559	6,559	6,559	6,559	6,559	0.0%
10-51200-211	Municipal Court Counsel	20,304	26,000	26,000	20,091	26,000	24,000	-7.7%
10-51200-310	Office Supplies	548	500	500	472	500	500	0%
10-51200-311	Postage	536	500	500	500	500	500	0.0%
10-51200-321	Dues & Subscriptions	190	190	190	198	198	198	4%
10-51200-322	Training, Safety & Certifications	210	350	350	146	600	800	128.6%
10-51200-325	Judicial Education	625	625	945	945	945	625	0.0%
<b>Subtotal Supplies/Contractual Expenses</b>		<b>\$27,287</b>	<b>\$34,724</b>	<b>\$35,044</b>	<b>\$28,911</b>	<b>\$35,302</b>	<b>\$33,182</b>	<b>-4.4%</b>
<b>Subtotal Municipal Court</b>		<b>\$111,085</b>	<b>\$114,183</b>	<b>\$114,503</b>	<b>\$85,366</b>	<b>\$113,143</b>	<b>\$97,017</b>	<b>-15.0%</b>
<b>Total Public Safety</b>		<b>\$1,841,842</b>	<b>\$1,885,948</b>	<b>\$1,898,028</b>	<b>\$1,249,002</b>	<b>\$1,810,008</b>	<b>\$1,827,215</b>	<b>-3.1%</b>
<b>Department 52400 - Inspections, Code Enforcement &amp; Zoning</b>								
Building Inspections		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-52400-110	Salaries	\$0	\$19,282	\$19,282	\$19,282	\$19,282	\$19,282	0.0%
10-52400-250	Building Inspections	30,891	24,300	24,300	15,147	20,000	24,300	0.0%
10-52400-251	Electrical Inspections	14,114	8,100	8,100	7,317	8,100	8,100	0.0%
10-52400-252	Plumbing Inspections	21,810	7,200	7,200	7,141	7,600	7,650	6.3%
10-52400-254	HVAC Inspections	7,021	3,780	3,780	2,691	3,780	3,750	-0.8%
10-52400-256	Residential Code Compliance	18,489	15,300	15,300	8,227	12,000	15,300	0.0%
<b>Total Inspections</b>		<b>\$92,327</b>	<b>\$77,962</b>	<b>\$77,962</b>	<b>\$59,806</b>	<b>\$70,762</b>	<b>\$78,382</b>	<b>0.5%</b>
<b>Department 53000- Community &amp; Utility Services</b>								
General Community & Utility Personnel Services		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-53000-110	Salaries FT	\$325,574	\$340,587	\$340,587	\$214,113	\$321,824	\$364,374	7.0%
10-53000-111	Overtime	8,279	5,261	5,261	4,202	5,261	5,221	-0.8%
10-53000-117	Premium Pay	2,084	-	-	-	-	-	0%
10-53000-140	Longevity	533	-	-	-	-	-	0%
10-53000-150	WRS Employer	22,520	24,079	24,079	14,914	22,528	24,419	1.4%
10-53000-157	WRS Employee	6,227	-	-	-	-	-	0%
10-53000-151	Social Security	25,790	26,903	26,903	15,955	24,620	27,119	0.8%
10-53000-152	Life Insurance	858	813	813	780	987	1,277	57.1%
10-53000-153	Health Insurance	87,279	81,510	81,510	54,043	69,463	85,149	4.5%
10-53000-154	Dental Insurance	2,200	2,327	2,327	1,536	1,955	1,950	-16.2%
10-53000-156	FSA	3,861	1,000	1,000	579	579	-	-100.0%
<b>Subtotal General Community &amp; Utility Personnel Services</b>		<b>\$485,206</b>	<b>\$482,480</b>	<b>\$482,480</b>	<b>\$306,122</b>	<b>\$447,217</b>	<b>\$509,509</b>	<b>5.6%</b>
<b>General Community &amp; Utility Supplies/Contractual Expenses</b>								
10-53000-200	Facility Maint & Supplies	517	15,000	15,000	11,154	15,000	15,000	0.0%
10-53000-201	Cleaning & Janitorial Services	-	7,400	7,400	5,279	7,400	7,485	1.1%
10-53000-202	HVAC Maintenance	-	3,000	3,000	2,112	3,000	2,200	-36.4%
10-53000-210	Contract Services	27,589	35,343	56,843	40,089	40,089	30,110	-17.4%
10-53000-220	Utilities	-	65,000	56,000	37,945	58,000	58,000	-12.1%
10-53000-221	Communications	1,213	1,300	1,300	663	1,000	1,200	-8.3%
10-53000-230	Materials & Supplies	7,205	6,800	10,000	9,526	9,526	4,000	-70.0%
10-53000-231	Vehicle Maintenance & Tires	22,902	20,000	20,000	13,826	20,000	21,000	4.8%
10-53000-234	Rain Barrels	744	400	400	-	-	400	0.0%
10-53000-310	Office Supplies	108	100	100	102	102	100	0.0%
10-53000-321	Dues & Subscriptions	1,285	700	700	265	400	1,000	30.0%
10-53000-322	Training, Safety & Certifications	6,397	5,000	7,000	5,532	5,532	8,345	40.1%
10-53000-330	Clothing Allowance/Safety Supplies	2,592	1,800	1,800	1,800	1,800	1,000	-80.0%
10-53000-334	Salt/Sand/Ice Removal	26,304	25,000	25,000	6,748	25,000	30,000	16.7%
10-53000-340	Fuel Maintenance	44,140	32,000	40,000	19,784	36,000	36,000	11.1%
10-53000-350	Equipment Replacement	9,600	-	3,500	-	-	1,600	0%
10-53000-360	Equipment Rental	6,000	6,000	6,000	4,378	6,000	6,000	0.0%
10-53000-370	Tipping Fees	64,258	68,500	68,500	40,372	68,000	68,000	-0.7%
10-53000-377	Yard Waste Tub Grinding	9,644	12,000	12,000	-	12,000	12,000	0.0%
10-53000-390	Public Relations	249	100	100	37	100	100	0.0%
10-53000-400	Asphalt Maintenance & Repairs	3,261	4,500	23,086	10,881	23,086	4,500	0.0%
10-53000-401	Crack Sealing & Striping	14,604	12,500	10,661	10,661	10,661	25,000	50.0%
10-53000-402	Construction Supplies	-	500	1,500	1,463	1,463	10,000	95.0%
10-53000-450	Signage & Traffic Safety	1,882	2,000	1,200	986	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	14,460	12,000	12,000	12,320	12,320	20,000	40.0%
10-53000-465	Tree Disease Mitigation	21,898	20,000	60,000	58,768	33,768	30,000	33.3%
10-53000-590	Animal Management Program	2,310	3,000	870	870	870	2,500	-20.0%
<b>Subtotal General Community &amp; Utility Supplies/Contractual Expenses</b>		<b>\$289,163</b>	<b>\$359,943</b>	<b>\$443,960</b>	<b>\$295,562</b>	<b>\$393,118</b>	<b>\$397,540</b>	<b>9.5%</b>
<b>Total General Community &amp; Utility Services</b>		<b>\$774,368</b>	<b>\$842,423</b>	<b>\$926,440</b>	<b>601,684</b>	<b>\$840,335</b>	<b>\$907,049</b>	<b>7.7%</b>
<b>Department 55200- Recreation and Leisure</b>								
Personnel Services		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-55200-110	Salaries	\$5,030	\$5,200	\$5,200	3,670	5,200	\$5,200	0.0%
10-55200-151	Social Security	\$385	398	398	281	398	398	0.0%
<b>Subtotal Personnel Services</b>		<b>\$5,415</b>	<b>\$5,598</b>	<b>\$5,598</b>	<b>\$3,951</b>	<b>\$5,598</b>	<b>\$5,598</b>	<b>0.0%</b>
<b>Supplies/Contractual Expenses</b>								
10-55200-235	Community Events	\$10,389	\$0	\$0	\$0	\$0	\$0	0%
10-55200-200	Building Maintenance	352	-	-	-	-	-	0%
10-55200-230	Materials & Supplies	14,192	1,500	1,500	821	1,500	1,500	0.0%
10-55200-435	Baseball Field	-	-	-	-	-	1,000	0%
<b>Subtotal Supplies/Contractual Expenses</b>		<b>\$24,933</b>	<b>\$1,500</b>	<b>\$1,500</b>	<b>\$821</b>	<b>\$1,500</b>	<b>\$2,500</b>	<b>66.7%</b>
<b>Total Recreation &amp; Leisure Department</b>		<b>\$30,348</b>	<b>\$7,098</b>	<b>\$7,098</b>	<b>\$4,772</b>	<b>\$7,098</b>	<b>\$8,098</b>	<b>14.1%</b>

Department 55400- Building Maintenance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	
10-55400-200	Vhall	\$4,052	\$0	\$0	\$0	\$0	\$0	0%
10-55400-201	Cleaning & Janitorial Services	6,080	-	-	-	-	-	0%
10-55400-220	Utilities	45,108	-	-	-	-	-	0%
10-55400-240	PD	6,709	-	-	-	-	-	0%
10-55400-242	DCUS	3,790	-	-	-	-	-	0%
<b>TOTAL BUILDING &amp; MAINTENANCE</b>		<b>\$65,740</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Insurances & Contingency		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-51000-500	Contingency	\$14,579	\$50,000	\$50,000	\$0	\$0	\$50,000	0.0%
10-51000-502	GASB-45/OPEB Contribution	48,600	62,767	22,539	-	-	38,149	-39.2%
10-51000-509	Pollution Liability	-	1,157	1,157	811	1,157	1,157	0.0%
10-51000-510	General Liability	18,840	19,016	19,016	17,603	19,016	19,016	0.0%
10-51000-511	Auto Liability	15,761	18,396	18,396	10,137	18,000	18,000	-2.2%
10-51000-512	Boiler Insurance	1,281	1,731	1,731	776	1,731	1,731	0.0%
10-51000-513	Workers Compensation	58,804	67,845	67,845	61,865	61,865	61,865	-8.8%
10-51000-515	Commercial Crime Policy	1,759	1,327	1,747	1,747	1,747	1,747	31.7%
10-51000-516	Property Insurance	3,790	3,904	3,904	3,904	3,904	3,904	0.0%
10-51000-517	Public Official Bonds	12,702	14,708	14,708	13,633	13,633	13,633	-7.3%
<b>TOTAL INSURANCES</b>		<b>\$176,116</b>	<b>\$240,851</b>	<b>\$201,043</b>	<b>\$110,477</b>	<b>\$121,053</b>	<b>\$209,202</b>	<b>-13.1%</b>
INFORMATION TECHNOLOGY DEPARTMENT- 52140								
Personnel Contractual/Misc. Expenses								
10-52140-110	Salaries	\$16,000	\$0	\$0	\$0	\$0	\$0	0%
10-52140-210	Maintenance Contracts	13,400.00	-	-	-	-	-	0%
10-52140-221	Communications	1,551	-	-	-	-	-	0%
10-52140-223	VHall Computer Support	1,862	-	-	-	-	-	0%
10-52140-225	Police Computer Support	1,506	-	-	-	-	-	0%
10-52140-236	Community & Utility Computer Support	200	-	-	-	-	-	0%
10-52140-335	VHall Equipment Replacement	2,000	-	-	-	-	-	0%
10-52140-337	Police Equipment Replacement	2,979	-	-	-	-	-	0%
10-52140-339	Service Contracts	22,671	-	-	-	-	-	0%
10-52140-700	Depreciation(Future Hardware)	-	-	-	-	-	-	0%
<b>TOTAL INFORMATION TECHNOLOGY EXPENDITURE</b>		<b>\$62,170</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
LEGAL DEPARTMENT								
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-51000-208	General Counsel - Misc	\$8,364	\$4,000	\$4,000	\$1,387	\$1,387	\$2,000	-50.0%
10-51000-211	General Counsel - Contracted	55,597	53,636	53,636	34,405	53,636	53,636	0.0%
10-51000-213	Labor Counsel	6,036	3,000	-	-	-	-	-100.0%
<b>TOTAL LEGAL DEPARTMENT EXPENDITURES</b>		<b>\$69,997</b>	<b>\$60,635</b>	<b>\$57,636</b>	<b>\$35,791</b>	<b>\$55,023</b>	<b>\$55,636</b>	<b>-8.2%</b>
OTHER FINANCING USES/SOURCES								
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
10-59226-900	Transfer to Con Dispatch Fund	-	-	-	-	-	-	0%
10-59227-900	Transfer to RMS Fund	-	15,501	15,501	10,501	10,501	10,538	-32.0%
10-59228-900	Transfer to Con Serv Fund	-	-	11,386	5,000	5,000	5,000	0%
10-59230-900	Transfer to Debt Service Fund	75,000	-	35,000	35,000	35,000	-	0%
10-59240-900	Transfer to Police Cap Projects Fund	50,459	-	5,000	5,000	5,000	-	0%
10-59241-900	Transfer to DCUS Cap Projects Fund	-	-	155,000	155,000	155,000	-	0%
<b>TOTAL FINANCING USES/SOURCES</b>		<b>\$125,459</b>	<b>\$15,501</b>	<b>\$221,887</b>	<b>\$210,501</b>	<b>\$210,501</b>	<b>\$15,538</b>	<b>0.2%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$3,602,436.87</b>	<b>\$3,562,003</b>	<b>\$3,824,390</b>	<b>\$2,562,560</b>	<b>\$3,509,793</b>	<b>\$3,553,141</b>	<b>-0.2%</b>
FUND BALANCE								
FUND BALANCE APPLIED			\$118,899	\$41,823	\$26,131	\$31,334	\$41,823	
10-34225	Designated Health Reimbursement Acc	20,194	19,000	19,000	7,309	6,000	-	-100.0%
10-34310	Designated GASB 45 OPEB	206,315	137,611	137,611	206,315	192,481	172,637	25.5%
10-34315	Designated Future Budget Exp	145,000	-	-	-	-	-	0%
10-34000	Undesignated Fund Balance	777,365	884,340	884,340	1,655,049	948,736	932,757	5.5%
<b>GENERAL FUND BALANCE</b>		<b>1,148,874</b>	<b>1,040,951</b>	<b>1,040,951</b>	<b>1,868,672</b>	<b>1,147,217</b>	<b>1,105,394</b>	<b>6.2%</b>
SEWER FUND - 20								
SEWER FUND REVENUES								
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
20-43210	Intergovernmental Grant	\$0	\$0	\$7,000	\$7,792	\$7,000	\$0	0%
20-46210	Intergovernmental Grant- PPII	5,000	-	132,427	132,427	132,427	-	0%
20-46410	Residential Sewer	655,330	669,344	669,344	667,942	677,942	676,888	1.1%
20-46420	Commercial Sewer	120,989	130,000	130,000	93,769	132,000	140,972	8.4%
20-46430	Connection Fee	-	-	-	-	-	-	0%
20-46450	Intergovernmental Rev	-	-	-	9,000	9,000	-	0%
20-48100	Interest	403	500	500	284	320	-	-100.0%
20-49100	Proceeds from Long- Term Debt	-	-	-	-	450,000	-	0%
<b>TOTAL SEWER FUND REVENUES</b>		<b>\$781,721</b>	<b>\$799,844</b>	<b>\$932,271</b>	<b>\$911,213</b>	<b>\$1,408,689</b>	<b>\$817,860</b>	<b>2.3%</b>
Department 51000								
Personnel Service								
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
20-51000-110	Salaries	\$116,161	\$119,515	\$119,515	\$73,102	\$119,515	\$112,308	-6.0%
20-51000-111	Overtime	155	193	193	-	-	244	26.4%
20-51000-140	Longevity	62	-	-	-	-	-	0%
20-51000-150	WRS Employer	6,901	8,468	8,468	5,084	8,366	7,908	-6.6%
20-51000-157	WRS Employee	539	-	-	-	-	-	0%
20-51000-151	Social Security	8,110	9,160	9,160	5,322	9,143	8,610	-6.0%
20-51000-152	Life Insurance	122	225	225	88	108	282	25.3%
20-51000-153	Health Insurance	20,225	22,391	22,391	7,747	9,563	18,195	-18.7%
20-51000-154	Dental Insurance	236	651	651	294	344	440	-32.4%
20-51000-156	FSA	442	450	450	450	450	-	-100.0%
<b>Subtotal General Government Personnel</b>		<b>\$152,953</b>	<b>\$161,053</b>	<b>\$161,053</b>	<b>\$92,086</b>	<b>\$147,489</b>	<b>\$147,987</b>	<b>-8.1%</b>

<b>Supplies/Contractual Expenses</b>								
20-51000-220	Utilities	4,569	5,000	5,000	3,500	5,000	5,000	0.0%
20-51000-221	Communications	1,315	1,200	1,200	964	1,200	1,200	0.0%
20-51000-230	Materials & Supplies	7,409	8,800	16,050	4,822	16,747	4,000	-54.5%
20-51000-232	Lift Station Maintenance	21,287	8,000	10,000	7,419	8,000	10,000	25.0%
20-51000-234	Diggers	-	-	-	-	-	2,100	0%
20-51000-310	Office Supplies	21	50	50	-	50	50	0.0%
20-51000-311	Postage	423	400	400	400	400	400	0.0%
20-51000-321	Dues & Subscriptions	200	200	200	-	200	200	0.0%
20-51000-322	Training, Safety & Certifications	2,507	4,600	4,600	3,842	4,600	4,600	0.0%
20-51000-340	Fuel Maintenance/Motor/Lub	3,264	4,600	4,600	2,694	4,000	3,200	-30.4%
20-51000-349	Facility Rental- General Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
20-51000-350	Equipment Replacement	2,724	3,300	-	-	-	-	-100.0%
20-51000-360	Equipment Rental - General Fund	7,500	7,500	7,500	7,500	7,500	7,500	0.0%
20-53000-500	Contingency	-	-	-	-	-	-	0%
20-51000-530	Auto/Fuel	4,003	4,128	4,128	1,971	4,128	4,128	0.0%
20-51000-813	Infrastructure Repairs	5,934	120,500	109,500	75,753	109,500	453,150	276.1%
<b>Subtotal Supplies/Contractual Expenses</b>		<b>\$68,656</b>	<b>\$175,778</b>	<b>\$170,728</b>	<b>\$116,364</b>	<b>\$168,825</b>	<b>\$503,028</b>	<b>186.2%</b>
<b>Professional Services</b>								
20-51000-210	Contract Services	230,823	249,308	256,308	193,751	249,308	254,294	2.0%
20-51000-211	Legal Services	-	-	-	-	-	-	0%
20-51000-213	Private Prop II	-	-	123,178	123,105	123,605	-	0%
20-51000-214	Audit Services	3,354	2,637	2,637	2,368	2,368	3,425	29.9%
20-51000-216	Engineering	1,005	34,000	38,000	36,166	36,166	40,548	19.3%
20-51000-510	General Liability Insurance	2,700	3,152	3,118	3,063	3,152	3,215	2.0%
20-51000-513	Workers Compensation	5,520	5,771	5,771	5,526	5,771	5,771	0.0%
20-51000-515	Commercial Crime Policy	103	106	140	140	140	140	32.1%
20-51000-516	Property Insurance	2,023	2,023	3,073	3,071	3,071	3,071	51.8%
<b>Subtotal Professional Services</b>		<b>\$245,528</b>	<b>\$296,997</b>	<b>\$432,225</b>	<b>\$367,189</b>	<b>\$423,581</b>	<b>\$310,464</b>	<b>4.5%</b>
<b>Sewer Debt Service</b>								
20-58100-617	Principal Redemption - CWF Loan	-	68,609	68,609	-	68,609	70,232	2.4%
20-58100-618	Principal Redemption on Bond	-	137,683	137,683	-	137,683	167,580	21.7%
20-58100-619	Principal Redemption on New	-	11,400	11,400	-	11,400	-	-100.0%
20-58100-621	Interest on Bond	50,600	35,701	35,701	35,701	35,701	45,565	27.6%
20-58100-626	Interest Clean Water Fund	20,387	19,305	19,305	10,058	19,305	17,663	-8.5%
20-58291-620	Interest on New Debt	(1,581)	10,887	10,887	5,444	10,887	-	-100.0%
20-58292-620	Interest Amortization of premium	29,463	-	-	-	-	-	0%
20-58293-620	Interest of loss	-	-	-	-	-	-	0%
20-59210-900	Transfer out	8,126	-	-	-	-	-	0%
20-53000-700	Depreciation	149,429	5,341	5,341	-	5,341	5,341	0.0%
20-53000-701	Loss on Disposal of Capital asset	-	-	-	-	-	-	0%
<b>Total Sewer Debt Service</b>		<b>\$256,424</b>	<b>\$288,926</b>	<b>\$288,926</b>	<b>\$51,202</b>	<b>\$288,926</b>	<b>\$306,381</b>	<b>6.0%</b>
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$723,562</b>	<b>\$922,754</b>	<b>\$1,052,932</b>	<b>\$626,841</b>	<b>\$1,028,821</b>	<b>\$1,267,860</b>	<b>37.4%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$122,909</b>	<b>\$122,909</b>		<b>\$122,909</b>	<b>\$450,000</b>	
		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>	<b>%</b>
20-34310	Designated GASB 45 OPEB	4,000	4,000	4,000	\$4,000	\$0	\$0	-100.0%
20-34350	Designated CWFL Reserve Fund	64,233	66,437	66,437	64,233	66,437	68,641	3.3%
20-34360	Designated ECOMAR Equip	63,548	66,685	66,685	63,548	66,685	69,822	4.7%
20-34000	Undesignated fund balance	1,720,968	1,674,926	1,674,926	2,158,463	1,740,236	1,284,896	-23.3%
<b>SEWER FUND BALANCE</b>		<b>\$1,852,749</b>	<b>\$1,812,047</b>	<b>\$1,812,047</b>	<b>\$2,290,244</b>	<b>\$1,873,357</b>	<b>\$1,423,358</b>	<b>-21.5%</b>
<b>STORMWATER FUND - 22</b>								
<b>STORMWATER REVENUE</b>								
		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>	<b>%</b>
22-43210	Intergovernmental Grant	\$0	\$0	\$0	\$0	\$0	\$0	0%
22-46405	Residential Stormwater	237,980	236,929	236,929	236,929	236,929	255,391	7.8%
22-46425	Commercial Stormwater	93,541	\$86,917	\$86,917	72,455	86,917	86,962	0.1%
22-46430	Storm water Connection Fee	-	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	-	0%
22-49120	Proceeds of Long Term Debt	-	-	-	-	200,000	-	0%
22-49100	Proceeds of Premium	-	-	-	-	-	-	0%
22-49241	Transfer from DCUS Capital	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>TOTAL STORM WATER FUND REVENUES</b>		<b>331,521</b>	<b>\$323,846</b>	<b>\$323,846</b>	<b>309,384</b>	<b>\$523,846</b>	<b>\$342,353</b>	<b>5.7%</b>
<b>Department 53000</b>								
<b>Personnel Service</b>								
		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>	<b>%</b>
22-53000-110	Salaries	55,130	\$42,096	\$42,096	\$36,000	\$42,096	\$42,233	0.3%
22-53000-111	Overtime	-	244	244	-	-	244	0.0%
22-53000-140	Longevity	62	-	-	-	-	-	0%
22-53000-150	WRS Employer	3,343	2,964	2,964	2,506	2,947	3,704	25.0%
22-53000-157	WRS Employee	668	-	-	-	-	-	0%
22-53000-151	Social Security	4,009	3,312	3,312	2,617	3,220	4,154	25.4%
22-53000-152	Life Insurance	114	105	105	71	71	171	62.9%
22-53000-153	Health Insurance	14,898	11,027	10,372	7,289	8,500	11,329	2.7%
22-53000-154	Dental Insurance	303	316	316	218	300	261	-17.4%
22-53000-156	FSA	137	150	150	150	150	-	-100.0%
<b>Subtotal Personnel Service</b>		<b>\$78,664</b>	<b>\$60,214</b>	<b>\$59,559</b>	<b>\$48,850</b>	<b>\$57,284</b>	<b>\$62,096</b>	<b>3.1%</b>
<b>Supplies/Contractual Expenses</b>								
22-53000-214	Audit Services	2,403	1,758	1,758	1,758	1,758	1,517	-13.7%
22-53000-216	Engineering	-	-	-	-	-	-	0%
22-53000-220	Utilities	1,355	5,000	1,155	955	2,000	2,000	-60.0%
22-53000-221	Communications	-	500	500	500	500	500	0.0%
22-53000-230	Materials & Supplies	942	1,000	1,000	655	1,000	1,000	0.0%
22-53000-322	Training, Safety & Certifications	75	75	75	-	-	75	0.0%
22-53000-327	Drainage Materials & Supplies	5,422	7,000	7,000	6,744	7,000	18,532	164.7%
22-53000-328	Ditch Restoration Landscaping	3,500	4,000	4,000	2,385	4,000	12,000	200.0%
22-53000-329	NR 151 Compliance	-	-	-	500	500	500	0%
22-53000-340	Fuel Maintenance	2,952	2,500	7,000	6,387	6,387	2,500	0.0%
22-53000-342	Infrastructure Maintenance	13,106	22,426	22,426	-	22,426	206,000	818.6%
22-53000-349	Facility Rental- General Fund	-	-	-	-	-	-	0%
22-53000-350	Equipment Replacement	-	-	-	-	-	1,400	0%
22-53000-360	Equipment Rental - General Fund	5,000	5,000	5,000	5,000	5,000	5,000	0.0%
22-53000-500	Contingency	-	-	-	-	-	-	0%
<b>Subtotal Supplies/Contractual Expenses- DCUS</b>		<b>\$34,754</b>	<b>\$49,260</b>	<b>\$49,914</b>	<b>\$24,885</b>	<b>\$50,571</b>	<b>\$251,024</b>	<b>409.6%</b>

<b>Stormwater Debt Service</b>							
22-59210-900	Transfer to Gen Fund	\$1,549	\$0	\$0	\$0	\$0	0%
22-59200-900	Transfer to Debt Service	202,667	210,586	210,586	210,586	210,586	8.9%
<b>Total Stormwater Debt Service</b>		<b>\$204,216</b>	<b>\$210,586</b>	<b>\$210,586</b>	<b>\$210,586</b>	<b>\$210,586</b>	<b>8.9%</b>
<b>TOTAL STORMWATER FUND EXPENDITURES</b>		<b>\$317,634</b>	<b>\$320,060</b>	<b>\$320,059</b>	<b>\$284,321</b>	<b>\$318,441</b>	<b>69.5%</b>
<b>FUND BALANCE APPLIED</b>							
			\$0	\$0		\$200,000	
		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>
22-34225	Designated Health Reimbursement Acc	-	-	-	-	-	0%
22-34365	Designated Capital Reserve	11,081	-	-	11,081	11,081	0%
22-34000	Undesignated fund balance	(7,714)	14,867	14,867	31,237	211,579	-22.1%
<b>STORMWATER FUND BALANCE</b>		<b>\$3,367</b>	<b>\$14,867</b>	<b>\$14,867</b>	<b>\$42,318</b>	<b>\$222,660</b>	<b>\$22,660</b>
<b>CONSOLIDATED DISPATCH FUND-26</b>							
<b>Revenues</b>		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>
26-41100	Property Tax	\$246,846	\$252,770	\$252,770	\$252,770	\$252,770	1.8%
26-47120	Lease Revenue	\$19,756	19,756	\$19,756	19,756	19,756	-71.3%
26-47130	Contract Revenue	1,670,831	1,725,087	\$1,725,087	1,386,516	1,725,087	1.8%
26-48100	Service Revenue	27,599	12,000	12,000	983	983	-100.0%
26-49210	Transfer from Gen Fund	-	-	-	-	-	0%
26-49228	Transfer from Dispatch	-	-	-	-	-	0%
<b>Total Consolidated Dispatch Fund Revenues</b>		<b>\$1,965,032</b>	<b>\$2,009,614</b>	<b>\$2,009,614</b>	<b>\$1,660,026</b>	<b>\$1,998,596</b>	<b>\$2,019,521</b>
<b>Consolidated Dispatch Services Expenditures</b>							
26-51000-110	Salaries	\$1,087,019	\$1,131,404	\$1,131,404	\$751,079	\$1,101,407	1.4%
26-51000-111	Overtime	45,826	44,000	59,000	53,296	56,088	0.0%
26-51000-116	Holiday Pay	31,009	29,681	29,681	-	29,681	-0.3%
26-51000-140	Longevity	420	-	-	-	-	0%
26-51000-150	WRS Employer	62,741	77,959	77,959	47,204	83,102	0.6%
26-51000-157	WRS Employee	11,936	-	-	-	-	0%
26-51000-151	Social Security	91,787	91,237	91,237	56,641	90,819	4.9%
26-51000-152	Life Insurance	1,896	2,399	2,399	1,757	2,116	-7.3%
26-51000-153	Health Insurance	204,813	252,627	252,627	143,236	174,150	10.1%
26-51000-154	Dental Insurance	4,385	7,746	7,746	5,009	6,066	-15.4%
26-51000-156	FSA	10,271	2,550	3,000	2,686	2,686	-100.0%
26-51000-502	GASB 45-OPEB	47,071	27,683	11,174	-	-	-100.0%
<b>Subtotal Personnel Services</b>		<b>\$1,599,172</b>	<b>\$1,667,286</b>	<b>\$1,666,227</b>	<b>\$1,060,908</b>	<b>\$1,546,116</b>	<b>\$1,681,861</b>
<b>Professional Services</b>							
26-51000-208	Legal Services	521	-	-	-	-	0%
26-51000-210	Contract Services	47,810	49,422	49,422	48,629	49,422	7.4%
26-51000-213	Labor Legal Services	2,667	1,000	1,500	1,155	1,155	100.0%
26-51000-214	Audit Services	2,763	2,022	2,022	2,022	2,022	-25.0%
26-51000-226	Benefit Administrative Fees	-	1,700	1,700	1,700	1,700	0.0%
26-51000-225	Computer Services	6,378	22,685	22,685	8,826	22,000	-11.5%
26-51000-510	General Liability Insurance	5,988	6,989	6,989	6,989	6,989	0.0%
26-51000-513	Workers Compensation	9,398	9,826	9,826	9,408	9,826	0.0%
26-51000-515	Commercial Crime Policy	773	773	1,018	1,018	1,018	31.8%
26-51000-516	Property Insurance	1,901	2,084	2,329	2,329	2,329	11.8%
<b>Subtotal Professional Services</b>		<b>\$78,198</b>	<b>\$96,500</b>	<b>\$97,491</b>	<b>\$82,077</b>	<b>\$96,461</b>	<b>\$98,559</b>
<b>Supplies/Contract Expenses</b>							
26-51000-180	Recruitment	2,938	1,500	1,500	426	1,000	-33.3%
26-51000-200	Building Maintenance & Supplies	4,017	7,465	7,465	6,721	7,465	-5.5%
26-51000-201	Cleaning & Janitorial Services	5,352	6,000	6,000	4,260	6,000	18.5%
26-51000-220	Utilities	28,940	29,000	29,000	23,265	29,000	7.2%
26-51000-221	Communications	50,217	61,120	57,921	27,239	51,000	63.924
26-51000-230	Materials and Supplies	3,850	5,000	5,750	5,245	5,245	10.0%
26-51000-310	Office Supplies	873	2,500	2,500	1,485	1,800	-28.0%
26-51000-311	Postage	65	100	363	363	363	400.0%
26-51000-321	Dues & Subscriptions	338	750	750	18	750	0.0%
26-51000-322	Training, Safety & Certifications	3,471	5,000	8,000	7,819	7,819	50.0%
26-51000-330	Clothing Allowance	6,899	-	-	-	-	0%
26-51000-351	Maintenance Contracts	90,249	77,302	77,302	77,302	77,302	0.0%
26-51000-390	Public Relations	125	100	100	98	98	100.0%
26-51000-500	Contingency	-	19,181	18,436	-	-	-80.5%
26-59210-900	Administrative fee	30,000	30,810	30,810	30,810	30,810	31,734
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$227,334</b>	<b>\$245,828</b>	<b>\$245,897</b>	<b>\$185,050</b>	<b>\$218,652</b>	<b>\$239,101</b>
<b>TOTAL CONSOLIDATED DISPATCH FUND EXPEN</b>		<b>1,904,704</b>	<b>\$2,009,614</b>	<b>\$2,009,615</b>	<b>\$1,328,035</b>	<b>\$1,861,228</b>	<b>\$2,019,521</b>
<b>FUND BALANCE APPLIED</b>							
		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>
26-34225	Designated Health Reimbursement Acc	14,042	12,000	12,000	11,360	9,000	-35.0%
26-34315	Designated Future Budget	27,683	-	-	-	-	0%
26-34000	Undesignated Fund Balance	20,182	32,097	32,097	383,005	190,275	496.6%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$61,907</b>	<b>\$44,097</b>	<b>\$44,097</b>	<b>\$394,366</b>	<b>199,275</b>	<b>\$199,275</b>
<b>RECORDS MANAGEMENT SYSTEM FUND-27</b>							
<b>Revenues</b>		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>
27-47130	Operational	166,506	106,889	106,889	106,889	106,889	3.3%
27-47135	RMS Administrator	-	43,000	43,000	45,000	45,000	4.7%
27-49210	Transfer from Fund 10	-	15,501	15,501	15,501	15,501	0.2%
27-49240	Transfer from Fund 40	50,000	-	-	-	-	0%
<b>Total Records Management System Revenues</b>		<b>\$216,506</b>	<b>\$165,390</b>	<b>\$165,390</b>	<b>\$167,390</b>	<b>\$167,390</b>	<b>\$170,932</b>
<b>Expenditures</b>							
27-51000-210	Contract Service	10,058	125,243	125,243	112,267	130,348	2.3%
27-51000-221	Communications	4,125	-	-	-	-	0%
27-51000-258	Maintenance Contracts	13,417	-	-	-	-	0%
27-51000-355	Hardware/Software/Contracts	127,088	-	-	-	-	0%
27-51000-500	Contingency	-	-	-	-	-	0%
27-59228-900	Transfer out	35,000	-	-	-	-	0%
27-51000-300	Administrative	-	35,000	35,000	35,000	35,000	1.1%
<b>Total Records Management System Expenditures</b>		<b>\$189,688</b>	<b>\$160,243</b>	<b>\$160,243</b>	<b>\$147,267</b>	<b>\$165,348</b>	<b>\$163,558</b>
<b>Other Financing Sources (Uses)</b>							
27-34000	Undesignated Fund Balance	-	55,147	55,147	44,932	31,956	39,329
<b>RECORDS MANAGEMENT SYSTEM FUND BALAN</b>		<b>-</b>	<b>55,147</b>	<b>55,147</b>	<b>44,932</b>	<b>31,956</b>	<b>39,329</b>
<b>FUND BALANCE APPLIED</b>			\$ (0)	\$ (0)			\$0

CONSOLIDATED SERVICES FUND - 28										
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
28-4110	Health Property Tax	28,600	28,600	28,600	28,600	28,600	28,600	28,600	28,600	0.0%
28-4110	Library Property Tax	143,463	143,441	143,441	143,441	143,441	143,441	146,310	146,310	2.0%
28-4110	Fire Dept Property Tax	777,005	782,098	782,098	782,098	782,098	782,098	804,524	804,524	2.9%
28-43220	Intergov Revenue	-	-	10,000	10,000	10,000	10,000	10,000	10,000	0%
28-43520	Fire Insurance Dues	17,809	17,900	17,900	18,167	18,167	18,197	18,197	18,197	1.7%
28-49210	Transfer from General Fund	17,809	-	11,386	5,000	11,386	5,000	11,386	5,000	0%
<b>Total Consolidated Services Fund Revenues</b>		<b>\$984,686</b>	<b>\$972,039</b>	<b>\$993,425</b>	<b>\$987,306</b>	<b>\$993,722</b>	<b>\$1,012,631</b>			<b>4.2%</b>
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
28-51000-217	Health Services	26,243	28,600	28,600	19,682	28,600	28,600	28,600	28,600	0.0%
28-52200-224	Fire Dept	742,336	756,058	762,444	762,444	762,444	767,522	767,522	767,522	1.5%
28-55100-227	Library	143,463	\$143,441	\$143,441	108,341	143,441	143,441	146,310	146,310	2.0%
28-52200-228	Fire Capital	34,670	26,040	26,040	26,040	26,040	26,040	37,002	37,002	42.1%
28-52200-376	Fire Insurance Dues	17,809	17,900	17,900	18,167	18,167	18,197	18,197	18,197	1.7%
<b>Subtotal Consolidated Fire and Library Services</b>		<b>964,521</b>	<b>\$972,039</b>	<b>\$978,425</b>	<b>934,674</b>	<b>978,692</b>	<b>\$997,631</b>			<b>2.6%</b>
<b>Consolidated Dispatch Services Expenditures</b>										
28-52300-221	Communications	1,165	-	7,840	8,403	8,403	-	-	-	0%
28-52229-900	Transfer out	37,615	-	-	-	-	-	-	-	0%
28-52300-900	Transfer out	15,000	-	-	-	-	-	-	-	0%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$53,780</b>	<b>\$0</b>	<b>\$7,840</b>	<b>\$8,403</b>	<b>\$8,403</b>	<b>\$0</b>			<b>0%</b>
<b>TOTAL CONSOLIDATED SERVICES FUND EXPEN</b>		<b>1,018,302</b>	<b>972,039</b>	<b>986,265</b>	<b>943,077</b>	<b>987,095.23</b>	<b>997,631</b>			<b>2.6%</b>
FUND BALANCE APPLIED										
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
28-34400	Designated Library Expansion	-	37,615	37,615	-	-	-	-	-	-100.0%
28-34320	Designated Future Phones	-	-	-	9,320	9,320	14,320	14,320	14,320	0%
28-34000	Undesignated Fund Balance	54,728	-	-	38,212	610	10,610	10,610	10,610	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$54,728</b>	<b>\$37,615</b>	<b>\$37,615</b>	<b>\$47,532</b>	<b>\$9,930</b>	<b>\$24,930</b>			<b>-33.7%</b>
LONG TERM FINANCIAL FUND - 30										
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
30-41100	Property Taxes	\$570,699	\$570,699	\$570,699	\$570,699	\$570,699	\$652,859	\$652,859	\$652,859	14.4%
30-47100	River Hills - Dispatch	29,055	22,528	22,528	3,764	22,528	22,228	22,228	22,228	-1.3%
30-47111	Fox Point - Dispatch	16,505	16,305	16,305	3,153	16,305	16,105	16,105	16,105	-1.2%
30-47115	B Series Bond Admin Fee	-	-	-	-	-	-	-	-	0%
30-48100	Interest	-	-	-	-	-	-	-	-	0%
30-48130	Interest - Bond	-	-	-	-	-	-	-	-	0%
30-44350	Cell Tower Allocation	91,432	91,605	91,605	116,256	116,256	57,475	57,475	57,475	-37%
30-48300	NSFD Receipts	171,145	178,835	178,835	178,835	178,835	177,905	177,905	177,905	-0.5%
<b>TOTAL LONG TERM FINANCIAL REVENUES</b>		<b>\$878,836</b>	<b>\$879,971</b>	<b>\$879,971</b>	<b>\$872,706</b>	<b>\$904,623</b>	<b>\$926,572</b>			<b>5.3%</b>
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
30-58100-215	MADACC	2,318	\$2,277	\$2,277	\$989	\$2,277	2,028	2,028	2,028	-10.9%
30-58100-226	Benefit Administration	-	350	350	700	700	700	700	700	100.0%
30-58100-595	Payment to Escrow Agent	-	-	-	-	-	-	-	-	0%
30-58100-611	NSFD Station #5	174,426	178,835	178,835	178,835	178,835	177,905	177,905	177,905	-0.5%
30-58100-612	Fox Point/River Hills Dispatch debt	39,332	38,833	38,833	6,916	38,833	38,333	38,333	38,333	-1.3%
30-58100-614	State Trust Fund Principal	139,403	152,296	152,296	152,296	152,296	37,934	37,934	37,934	-75.1%
30-58100-618	Principal Redemption on Bond	561,154	635,917	635,917	612,317	635,917	742,420	742,420	742,420	16.7%
30-58100-621	Interest on Bond	158,501	164,943	164,943	148,651	164,943	236,241	236,241	236,241	43.2%
30-58100-619	Bayside Principal Redemption New DEB	20,600	-	-	-	-	-	-	-	0%
30-58100-622	Bayside Interest on New Debt	30,129	-	-	-	-	-	-	-	0%
30-58100-623	Interest on State Trust Loan	24,223	18,426	18,426	18,426	18,426	12,091	12,091	12,091	-34.4%
<b>TOTAL LONG TERM FINANCIAL EXPENDITURES</b>		<b>\$1,150,085</b>	<b>\$1,191,877</b>	<b>\$1,191,877</b>	<b>\$1,119,131</b>	<b>\$1,192,227</b>	<b>1,247,652</b>			<b>4.7%</b>
Other Financing Sources (Uses)										
30-49100	Proceeds of Long term Debt	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
30-49210	Transfer from General Fund	55,000	-	-	35,000	35,000	-	-	-	0%
30-49250	Transfer from Stormwater	202,667	210,586	210,586	210,586	210,586	229,233	229,233	229,233	8.9%
30-49228	Transfer from Dispatch Fund	7,615	-	-	-	-	-	-	-	0%
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$265,282</b>	<b>\$210,586</b>	<b>\$210,586</b>	<b>\$245,586</b>	<b>\$245,586</b>	<b>\$229,233</b>			<b>8.9%</b>
FUND BALANCE APPLIED										
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
<b>LONG TERM FINANCIAL FUND BALANCE</b>		<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>			
30-34000	Undesignated Fund Balance	\$3,129	\$425	\$425	\$101,228	\$62,430	\$21,733	\$21,733	\$21,733	5013.7%
30-34385	Designated Tax Levy Stabilization	152,469	6,150	6,150	51,150	51,150	-	-	-	-100.0%
<b>FUND BALANCE</b>		<b>\$155,598</b>	<b>\$6,575</b>	<b>\$6,575</b>	<b>\$152,378</b>	<b>\$113,580</b>	<b>\$21,733</b>			<b>230.6%</b>
POLICE CAPITAL FUND - 40										
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
40-41100	Property Taxes	\$79,227	\$51,609	\$51,609	\$51,609	\$51,609	\$41,836	\$41,836	\$41,836	-18.9%
40-43210	Grants	-	-	-	-	-	-	-	-	0%
40-43215	Police Revenue Equipment	600	10,000	10,000	1,000	10,000	-	-	-	-100.0%
40-44350	Cell Tower Allocation	-	-	-	-	-	-	-	-	0%
40-49210	Transfer from General Fund	20,459	-	5,000	5,000	5,000	-	-	-	0%
40-49100	Proceeds of Long Term Debt	89,772	-	-	-	-	-	-	-	0%
40-49228	Transfer from Consolidated Serv	15,000	-	-	-	-	-	-	-	0%
<b>Total Police Capital Fund Revenues</b>		<b>\$205,058</b>	<b>\$61,609</b>	<b>\$66,609</b>	<b>\$57,609</b>	<b>\$66,609</b>	<b>\$41,836</b>			<b>-32.1%</b>
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
40-91000-612	Capital Lease	\$135,249	\$53,118	\$53,118	\$37,836	\$37,836	\$37,836	\$37,836	\$37,836	-28.8%
40-91000-804	Capital Equipment	56,438	-	-	-	-	-	-	-	0%
<b>Subtotal Police Capital Fund Expenditures</b>		<b>\$191,687</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>\$37,836</b>	<b>\$37,836</b>	<b>\$37,836</b>			<b>-28.8%</b>
OTHER FINANCING USES/SOURCES										
40-59227-900	Transfer to RMS	50,000	\$0	\$0	\$0	\$0	\$0	\$0	\$0	0%
<b>Total Police Capital Fund Expenditures</b>		<b>241,687</b>	<b>\$53,118</b>	<b>\$53,118</b>	<b>37,836</b>	<b>\$37,836</b>	<b>\$37,836</b>			<b>-28.8%</b>
Police Capital Fund Balance										
		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	% Change		
40-34000	Undesignated Fund Balance	75,664	3,650	3,650	51,675	98,305	98,305	98,305	98,305	2593.3%
40-34100	Designated Bullet Proof Vest	-	6,132	6,132	6,132	6,132	10,132	10,132	10,132	0%
40-34260	Designated Equipment	-	-	-	-	-	-	-	-	0%
<b>Total Police Capital Fund Balance</b>		<b>\$75,664</b>	<b>\$9,782</b>	<b>\$9,782</b>	<b>\$57,807</b>	<b>\$104,437</b>	<b>\$108,437</b>			<b>1008.5%</b>

COMMUNITY & UTILITY SERVICES CAPITAL FUND - 41									
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
41-41100	Property Taxes	\$0	\$145,579	\$145,579	\$145,579	\$145,579	\$32,500	-77.7%	
41-43210	Intergovernmental Grants	-	-	18,586	-	18,586	-		
41-46320	Garbage	7,405	-	-	2,916	2,916	5,000	0%	
41-48200	Misc Rev	75	-	-	40	40	-	0%	
41-48310	Equipment Sales	-	30,000	30,000	21,959	26,959	-	-100.0%	
41-49100	Proceeds of Long-Term Debt	-	-	-	-	4,225,000	-	0%	
41-49120	Proceeds of Premium	-	-	-	-	-	-	0%	
41-49210	Transfer from Gen	50,000	-	155,000	155,000	155,000	-	0%	
41-49228	Transfer from Consolidated Services	20,000	-	-	-	-	-	0%	
<b>Total Community &amp; Utility Capital Fund Revenues</b>		<b>\$77,480</b>	<b>\$175,579</b>	<b>\$349,165</b>	<b>\$325,494</b>	<b>\$4,574,080</b>	<b>\$37,500</b>	<b>-78.6%</b>	
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
41-91000-226	Benefit Admin Fees	\$0	\$0	\$0	\$0	\$0	\$0	0%	
41-91000-803	Capital Equip	-	86,000	73,354	73,354	73,354	37,500	-56.4%	
41-91000-810	Water	-	-	-	-	-	-	0%	
41-59210-900	Transfer out	-	-	4,000	-	4,000	-	0%	
41-91000-813	Streets	153,094	114,579	339,678	6,237	339,678	2,250,000	1863.7%	
41-91000-814	Tennis Courts	-	-	-	-	-	225,000	0%	
41-91000-815	DCUS Facility	-	-	-	-	-	1,750,000	0%	
<b>Total Community &amp; Utility Capital Fund Expenditure</b>		<b>\$153,094</b>	<b>\$200,579</b>	<b>\$417,032</b>	<b>\$79,591</b>	<b>\$417,032</b>	<b>\$4,262,500</b>	<b>2025.1%</b>	
<b>FUND BALANCE APPLIED</b>			\$25,000	\$25,000	\$25,000	\$25,000	\$4,225,000		
Community & Utility Capital Fund Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
41-34000	Undesignated Fund Balance	\$53,624	\$0	\$0	\$299,527	\$4,235,672	\$10,672	0%	
41-34215	Designated Equipment Reserve	30,414	5,414	5,414	30,414	5,414	5,414	0.0%	
41-34220	Designated Road Reserve	63,636	63,636	63,636	63,636	63,636	63,636	0.0%	
<b>Total Community &amp; Utility Capital Fund Balance</b>		<b>\$147,674</b>	<b>\$69,050</b>	<b>\$69,050</b>	<b>\$393,578</b>	<b>\$4,304,722</b>	<b>\$79,722</b>	<b>15.5%</b>	
ADMINISTRATIVE SERVICES CAPITAL FUND - 42									
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
42-41100	Property Taxes	\$0	\$11,500	\$11,500	\$11,500	\$11,500	\$14,945	30.0%	
42-43700	Grants	-	-	-	-	-	-	0%	
42-46740	Community Event Donations	-	3,000	3,000	10,395	10,395	10,565	252.2%	
<b>Total Administrative Services Capital Fund Revenue</b>		<b>\$0</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$21,895</b>	<b>\$21,895</b>	<b>\$25,510</b>	<b>75.9%</b>	
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
42-91000-235	Community Events	\$0	\$12,500	\$12,500	\$10,564	\$12,164	\$12,500	0.0%	
42-91000-810	CDBG/ADA Grant Expenditures	-	-	-	-	-	-	0%	
42-91000-824	Capital Equipment	-	-	-	-	-	13,010	0%	
<b>Total Administrative Services Capital Fund Expenditure</b>		<b>\$0</b>	<b>\$12,500</b>	<b>\$12,500</b>	<b>\$10,564</b>	<b>\$12,164</b>	<b>\$25,510</b>	<b>104.1%</b>	
<b>Other Financing Sources (Uses)</b>									
<b>TOTAL FINANCING SOURCES (USES)</b>		\$0	\$0	\$0	\$0	\$0	\$0	0%	
<b>FUND BALANCE APPLIED</b>			\$0	\$0	\$0	\$0	\$0		
Administrative Services Capital Fund Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
42-34000	Undesignated Fund Balance	1	1	1	13,829	9,731	9,731	1105695%	
<b>Total Fund Balance</b>		<b>\$1</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$13,829</b>	<b>\$9,731</b>	<b>\$9,731</b>	<b>386.6%</b>	
CONSOLIDATED DISPATCH CAPITAL FUND - 46									
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
46-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0%	
46-43700	Grants	-	-	-	-	-	-	0%	
46-47110	Capital	21,754	29,568	29,568	29,568	29,568	35,658	20.6%	
46-47120	Lease Revenue	-	-	-	-	-	-	0%	
46-49146	Transfer from General fund	-	-	-	-	-	-	0%	
<b>Total Consolidated Dispatch Capital Revenue</b>		<b>\$21,754</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$35,658</b>	<b>20.6%</b>	
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
46-91000-800	Dispatch Lease	97,730	-	-	-	-	-	0%	
46-91000-815	Dispatch Capital Technology	260,888	7,000	8,500	1,599	8,500	21,125	201.8%	
46-91000-820	Building Expense	-	-	-	-	-	-	0%	
<b>Total Consolidated Dispatch Capital Expenditure</b>		<b>358,618</b>	<b>7,000</b>	<b>8,500</b>	<b>1,599</b>	<b>8,500</b>	<b>21,125</b>	<b>201.8%</b>	
<b>FUND BALANCE APPLIED</b>			-	-	-	-	\$0		
Consolidated Dispatch Services Capital Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
46-34000	Undesignated Fund Balance	352,976	-	-	-	-	-	0%	
46-34215	Designated Capital Equipment	-	41,682	41,682	44,081	37,180	51,713	24.1%	
<b>Total Fund Balance</b>		<b>\$352,976</b>	<b>\$41,682</b>	<b>\$41,682</b>	<b>\$44,081</b>	<b>\$37,180</b>	<b>\$51,713</b>	<b>24.1%</b>	
RECORDS MANAGEMENT SYSTEM CAPITAL - FUND 47									
Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
47-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0%	
47-47110	RMS Capital	466,529	-	-	46,698	46,698	52,086	0%	
<b>Total RMS Capital Fund Revenue</b>		<b>\$466,529</b>	<b>\$0</b>	<b>\$0</b>	<b>\$46,698</b>	<b>\$46,698</b>	<b>\$52,086</b>	<b>0%</b>	
Expenditures		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
47-91000-807	RMS Capital Equipment	465,619	-	-	-	-	-	0%	
<b>Total Records Management Capital Fund Expenditure</b>		<b>\$465,619</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>	
<b>Other Financing Sources (Uses)</b>									
<b>TOTAL FINANCING SOURCES (USES)</b>		\$0	\$0	\$0	\$0	\$0	\$0	0%	
<b>FUND BALANCE APPLIED</b>			\$0	\$0	\$0	\$0	\$0		
Records Management Capital Fund Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%	
47-34000	Undesignated Fund Balance	-	-	-	910	910	910	0%	
47-34215	Designated RMS Equipment	-	-	-	46,698	46,698	98,784	0%	
<b>Total Fund Balance</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$47,608</b>	<b>\$47,608</b>	<b>\$98,784</b>	<b>0%</b>	

## Future Budget Projections

The Village has developed a comprehensive financial and management plan for 2015 as seen throughout the budget document. The goals for 2015 also take into account our planning for future years in Bayside. To assist with future planning the Village has prepared the following estimated budget projections:

General Government										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	323,482	326,717	329,984	336,584	339,950	343,349	350,216	353,718	357,256	364,401
Operating	136,230	136,911.21	138,280	141,045.93	141,751	143,168.67	146,032	146,762.21	148,230	151,194.43
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>459,712</b>	<b>463,628</b>	<b>468,265</b>	<b>477,630</b>	<b>481,701</b>	<b>486,518</b>	<b>496,248</b>	<b>500,481</b>	<b>505,485</b>	<b>515,595</b>
Police Department										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	1,562,918	1,578,548	1,594,333	1,626,220	1,642,482	1,658,907	1,692,085	1,709,006	1,726,096	1,760,618
Operating	156,510	157,293	157,293	160,438	160,438	162,043	162,043	162,853	162,853	166,110
Capital Outlay	41,829	42,038	42,459	42,671	42,884	43,313	43,530	43,747	44,185	44,406
<b>Total</b>	<b>1,761,258</b>	<b>1,777,879</b>	<b>1,794,084</b>	<b>1,829,329</b>	<b>1,845,805</b>	<b>1,864,263</b>	<b>1,897,658</b>	<b>1,915,606</b>	<b>1,933,134</b>	<b>1,971,134</b>
Municipal Court										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	65,112	65,763	66,420	67,749	68,426	69,111	70,493	71,198	71,910	73,348
Operating	33,514	33,681	34,018	34,699	34,872	35,221	35,925	36,105	36,466	37,195
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>98,626</b>	<b>99,444</b>	<b>100,439</b>	<b>102,447</b>	<b>103,298</b>	<b>104,331</b>	<b>106,418</b>	<b>107,303</b>	<b>108,376</b>	<b>110,543</b>
Community and Utility Services										
General										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	519,699	524,896	530,145	540,748	546,156	551,617	562,649	568,276	573,959	585,438
Operating	401,515	403,523	407,558	415,709	417,788	421,966	430,405	432,557	436,883	445,620
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>921,215</b>	<b>928,419</b>	<b>937,703</b>	<b>956,457</b>	<b>963,943</b>	<b>973,583</b>	<b>993,055</b>	<b>1,000,833</b>	<b>1,010,841</b>	<b>1,031,058</b>
Miscellaneous										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Building Inspections	79,166	79,561	80,357	81,964	82,374	83,198	84,862	85,286	86,139	87,862
Insurance & Contingency	211,294	212,351	214,474	218,764	219,857	222,056	226,497	227,630	229,906	234,504
Recreation and Leisure	8,179	8,220	8,302	8,468	8,596	8,767	8,811	8,811	8,899	9,077
Legal	56,749	57,316	57,889	59,047	59,638	60,234	61,439	62,053	62,674	63,927
Other Financing Uses	15,693	15,772	15,929	16,248	16,329	16,493	16,822	16,907	17,076	17,417
<b>Total</b>	<b>371,081</b>	<b>373,220</b>	<b>376,952</b>	<b>384,491</b>	<b>386,709</b>	<b>390,576</b>	<b>398,387</b>	<b>400,687</b>	<b>404,693</b>	<b>412,787</b>
<b>Total General Fund</b>	<b>3,611,891</b>	<b>3,642,590</b>	<b>3,677,443</b>	<b>3,750,355</b>	<b>3,781,456</b>	<b>3,819,271</b>	<b>3,891,766</b>	<b>3,924,909</b>	<b>3,962,530</b>	<b>4,041,117</b>
Sewer Fund										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	150,947	152,456	153,981	157,060	158,631	160,217	163,422	165,056	166,706	170,041
Operating	821,627	825,735	833,993	850,672	854,926	863,475	880,745	885,148	894,000	911,880
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>972,574</b>	<b>978,191</b>	<b>987,973</b>	<b>1,007,733</b>	<b>1,013,557</b>	<b>1,023,692</b>	<b>1,044,166</b>	<b>1,050,204</b>	<b>1,060,706</b>	<b>1,081,920</b>
Stormwater Fund										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	63,338	63,971	64,611	65,903	66,562	67,228	68,572	69,258	69,951	71,350
Operating	252,120	253,381	255,915	261,033	262,338	264,961	270,261	271,612	274,328	279,815
Capital Outlay	1,414	1,421	1,435	1,442	1,450	1,464	1,471	1,479	1,494	1,501
<b>Total</b>	<b>316,872</b>	<b>318,773</b>	<b>321,961</b>	<b>328,379</b>	<b>330,350</b>	<b>333,653</b>	<b>340,305</b>	<b>342,349</b>	<b>345,772</b>	<b>352,665</b>
Consolidated Dispatch Fund										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Personnel	1,715,498	1,732,653	1,749,979	1,784,979	1,802,829	1,820,857	1,857,274	1,875,847	1,894,605	1,932,497
Operating	341,037	342,742	346,170	353,093	354,859	358,407	365,575	367,403	371,077	378,499
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>2,056,535</b>	<b>2,075,395</b>	<b>2,096,149</b>	<b>2,138,072</b>	<b>2,157,687</b>	<b>2,179,264</b>	<b>2,222,849</b>	<b>2,243,250</b>	<b>2,265,683</b>	<b>2,310,996</b>
Consolidated Services Fund										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Health Services	28,886	29,030	29,321	29,907	30,057	30,357	30,964	31,119	31,430	32,059
Fire Dept	775,197	779,073	786,864	802,601	806,614	814,680	830,974	835,129	843,480	860,350
Library	147,773	148,512	149,997	152,997	153,762	155,299	158,405	159,197	160,789	164,005
Fire Capital	37,372	37,559	37,934	38,693	38,887	39,275	40,061	40,261	40,664	41,477
Fire Insurance Dues	18,379	18,471	18,656	19,029	19,124	19,315	19,701	19,800	19,998	20,398
<b>Total</b>	<b>1,007,607</b>	<b>1,012,645</b>	<b>1,022,772</b>	<b>1,043,227</b>	<b>1,048,443</b>	<b>1,058,928</b>	<b>1,080,106</b>	<b>1,085,507</b>	<b>1,096,362</b>	<b>1,118,289</b>
Long Term Financial Fund										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
	938,958	939,299	937,364	946,727	369,945	366,201	362,425	358,303	321,446	124,373
Capital Funds										
Expenditures	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Police	193,604	194,572	196,518	197,500	198,488	200,473	201,475	202,483	204,507	205,530
DCUS	4,305,125	4,326,651	4,369,917	4,391,767	4,413,726	4,457,863	4,480,152	4,502,553	4,547,578	4,570,316
Administrative Services	25,765	25,894	26,153	26,284	26,415	26,679	26,813	26,947	27,216	27,352
Consolidated Dispatch	21,336	21,443	21,657	21,766	21,874	22,093	22,204	22,315	22,538	22,651
<b>Total</b>	<b>4,545,830</b>	<b>4,568,560</b>	<b>4,614,245</b>	<b>4,637,316</b>	<b>4,660,503</b>	<b>4,707,108</b>	<b>4,730,644</b>	<b>4,754,297</b>	<b>4,801,840</b>	<b>4,825,849</b>

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 five adopted strategic initiatives. This year the Village undertook a comprehensive look at Capital items and created a Capital Improvement Plan that stretches to 2025. 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.

For each of the Village's 2015 project breakdowns, you will find a reference to one or more of the Village's specific goals and initiatives.

### **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 actually reduces some of the street maintenance repairs included in the operating budget. Another example occurs when you invest in equipment through the capital budget and it makes us more efficient and effective which reduces operating costs.

Included in each of the 2015 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 2015 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.

\*Sanitary Sewer and Stormwater Utility are represented as separate enterprise funds

<b>Expenditures</b>	<b>2013 Actual</b>	<b>2014 Budget</b>	<b>2014 Amended</b>	<b>2014 September</b>	<b>2014 Projected</b>	<b>2015 Proposed</b>
Police	191,687	53,118	53,118	37,836	37,836	37,836
DCUS	153,094	200,579	417,032	79,591	417,032	4,262,500
Administrative Services	-	12,500	12,500	10,564	12,164	25,510
Consolidated Dispatch Services	358,618	7,000	8,500	1,599	8,500	21,125
<b>Total</b>	<b>\$703,399</b>	<b>\$273,197</b>	<b>\$491,150</b>	<b>\$129,590</b>	<b>\$475,533</b>	<b>\$4,346,971</b>

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

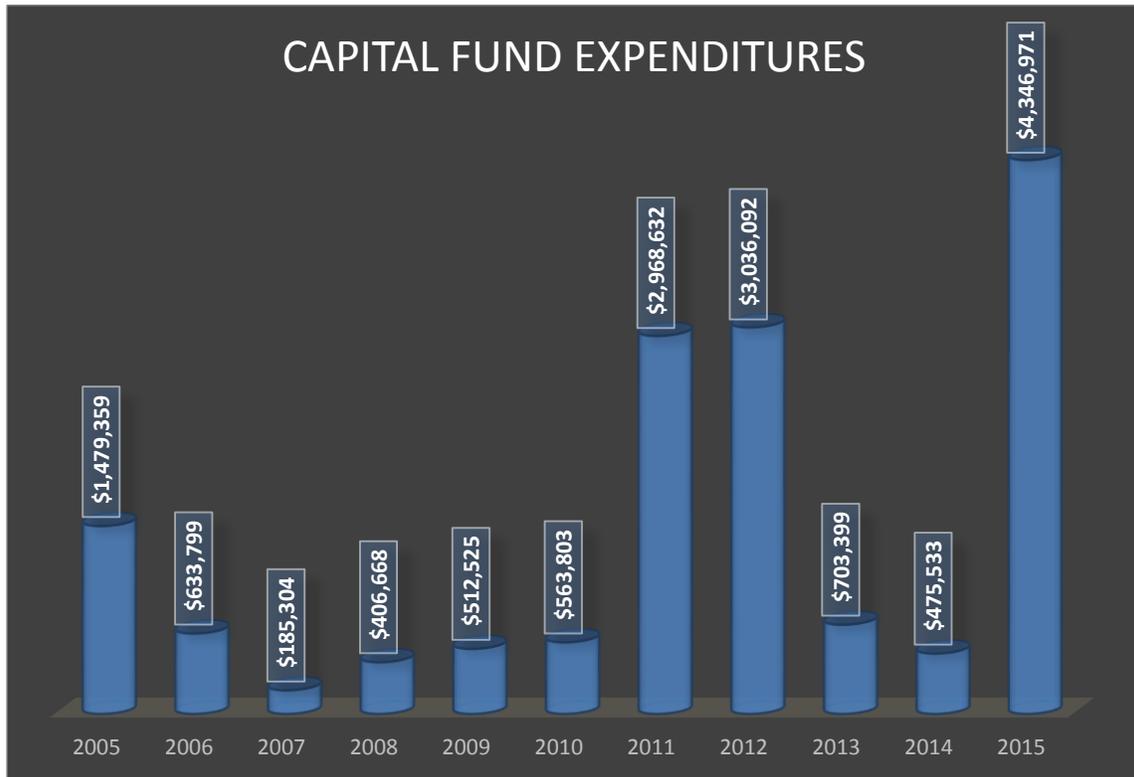
**The current budget document contains the following funds for capital projects:**

1. Consolidated Services Fund
2. Police Capital Fund
3. Community & Utility Services Capital Fund
4. Administrative Services Capital Fund
5. Consolidated Dispatch Capital Fund
6. RMS Fund
7. Phones Fund



Enjoying Ellsworth Park

The following capital projects are outlined to indicate the current and future realized impacts on each budget. Most, if not all, projects will have immediate impacts in 2015, with regular maintenance (if applicable) outlined for future budgets. With the current economic climate, the Village budget encompasses all capital costs with significant impacts for the upcoming fiscal year, as opposed to deferring costs to future years without the benefit of real time conditions (thus providing accountability for one-time expenditures).



## POLICE CAPITAL FUND

Mission: To protect all citizens and their property from crime by providing an immediate and intelligent response to any emergency.

### Revenues – 40 – Police Capital Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
40-41100	Property Taxes	\$79,227	\$51,609	\$51,609	\$51,609	\$51,609	\$41,836	-18.9%
40-43210	Grants	-	-	-	-	-	-	0%
40-43215	Police Revenue Equipment	600	10,000	10,000	1,000	10,000	-	-100.0%
40-44350	Cell Tower Allocation	-	-	-	-	-	-	0%
40-49210	Transfer from General Fund	20,459	-	5,000	5,000	5,000	-	0%
40-49100	Proceeds of Long Term Debt	89,772	-	-	-	-	-	0%
40-49228	Transfer from Consolidated Serv	15,000	-	-	-	-	-	0%
<b>Total Police Capital Fund Revenues</b>		<b>\$205,058</b>	<b>\$61,609</b>	<b>\$66,609</b>	<b>\$57,609</b>	<b>\$66,609</b>	<b>\$41,836</b>	<b>-32.1%</b>

### Police Capital Fund Balance

Police Capital Fund Balance		2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
40-34000	Undesignated Fund Balance	75,664	3,650	3,650	51,675	98,305	2593.3%
40-34100	Designated Bullet Proof Vest	-	6,132	6,132	6,132	10,132	
40-34260	Designated Equipment	-	-	-	-	-	0%
<b>Total Police Capital Fund Balance</b>		<b>\$75,664</b>	<b>\$9,782</b>	<b>\$9,782</b>	<b>\$57,807</b>	<b>\$108,437</b>	<b>1008.5%</b>

## DCUS CAPITAL FUND

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

### Revenues – 41 – DCUS Capital Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
41-41100	Property Taxes	\$0	\$145,579	\$145,579	\$145,579	\$145,579	\$32,500	-77.7%
41-43210	Intergovernmental Grants	-	-	18,586	-	18,586	-	
41-46320	Garbage	7,405	-	-	2,916	2,916	5,000	0%
41-48200	Misc Rev	75	-	-	40	40	-	0%
41-48310	Equipment Sales	-	30,000	30,000	21,959	26,959	-	-100.0%
41-49100	Proceeds of Long-Term Debt	-	-	-	-	4,225,000	-	0%
41-49120	Proceeds of Premium	-	-	-	-	-	-	0%
41-49210	Transfer from Gen	50,000	-	155,000	155,000	155,000	-	0%
41-49228	Transfer from Consolidated Services	20,000	-	-	-	-	-	0%
<b>Total Community &amp; Utility Capital Fund Revenues</b>		<b>\$77,480</b>	<b>\$175,579</b>	<b>\$349,165</b>	<b>\$325,494</b>	<b>\$4,574,080</b>	<b>\$37,500</b>	<b>-78.6%</b>

### DCUS Capital Fund Balance

Community & Utility Capital Fund Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
41-34000	Undesignated Fund Balance	\$53,624	\$0	\$0	\$299,527	\$4,235,672	\$10,672	0%
41-34215	Designated Equipment Reserve	30,414	5,414	5,414	30,414	5,414	5,414	0.0%
41-34220	Designated Road Reserve	63,636	63,636	63,636	63,636	63,636	63,636	0.0%
<b>Total Community &amp; Utility Capital Fund Balance</b>		<b>\$147,674</b>	<b>\$69,050</b>	<b>\$69,050</b>	<b>\$393,578</b>	<b>\$4,304,722</b>	<b>\$79,722</b>	<b>15.5%</b>

## ADMINISTRATIVE CAPITAL FUND

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

### Revenues – 42 – Administrative Services Capital Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
42-4100	Property Taxes	\$0	\$11,500	\$11,500	\$11,500	\$11,500	\$14,945	30.0%
42-43700	Grants	-	-	-	-	-	-	0%
42-46740	Community Event Donations	-	3,000	3,000	10,395	10,395	10,565	252.2%
<b>Total Administrative Services Capital Fund Revenue</b>		<b>\$0</b>	<b>\$14,500</b>	<b>\$14,500</b>	<b>\$21,895</b>	<b>\$21,895</b>	<b>\$25,510</b>	<b>75.9%</b>

### Administrative Services Capital Fund Balance

Administrative Services Capital Fund Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
42-34000	Undesignated Fund Balance	1	1	1	13,829	9,731	9,731	1105695%
<b>Total Fund Balance</b>		<b>\$1</b>	<b>\$2,000</b>	<b>\$2,000</b>	<b>\$13,829</b>	<b>\$9,731</b>	<b>\$9,731</b>	<b>386.6%</b>

## CONSOLIDATED DISPATCH CAPITAL FUND

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

### Revenues – 46 – Administrative Services Capital Fund

Revenues		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
46-4100	Property Taxes	\$0	\$0	\$0	\$0	\$0	\$0	0%
46-43700	Grants	-	-	-	-	-	-	0%
46-47110	Capital	21,754	29,568	29,568	29,568	29,568	35,658	20.6%
46-47120	Lease Revenue	-	-	-	-	-	-	-
46-49146	Transfer from General fund	-	-	-	-	-	-	0%
<b>Total Consolidated Dispatch Capital Revenue</b>		<b>\$21,754</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$29,568</b>	<b>\$35,658</b>	<b>20.6%</b>

### Consolidated Dispatch Capital Fund Balance

Consolidated Dispatch Services Capital Balance		2013 Actual	2014 Budget	2014 Amended	2014 September	2014 Projected	2015 Proposed	%
46-34000	Undesignated Fund Balance	352,976	-	-	-	-	-	0%
46-34215	Designated Capital Equipment	-	41,682	41,682	44,081	37,180	51,713	24.1%
<b>Total Fund Balance</b>		<b>\$352,976</b>	<b>\$41,682</b>	<b>\$41,682</b>	<b>\$44,081</b>	<b>\$37,180</b>	<b>\$51,713</b>	<b>24.1%</b>

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## CAPITAL IMPROVEMENT PROGRAM

### CAPITAL FUND 2015

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Vehicle	3/4 ton red pick-up	Truck holds water tank, used for landscpaing and used for misc. other tasks.	1999	\$37,422
DCUS	Infrastructure	Road Reconstruction	Road Reconstruction	NA	\$2,250,000
DCUS	Infrastructure	Tennis Courts	Reconstruction of Tennis Courts	NA	\$225,000
DCUS	Infrastructure	DCUS Facility	DCUS Facility	19,571,980	\$1,750,000
Police	Equipment	Taser X26-5	Muster	2006	\$8,315
Police	Technology-Hardware	Radios-Squad	Radios-Squad	NA	\$13,000
Police	Equipment	Portable Radios	Portable Radios (need 12)	NA	\$19,200
Village Hall	Service	Recodification	Recodify the Village code	NA	\$12,555
Village Hall	Technology-Hardware	Election Equipment Milwaukee/Ozaukee	Needed for elections	2006	\$1,725
Village Hall	Technology-Software	Records Management System	Store and make searchable all Village Records	NA	\$11,285
				<b>2015 TOTAL</b>	<b>\$4,328,502</b>

### 2016

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Kubota	Snowblower, Broom, Lawnmower	NA	\$80,000
DCUS	Equipment	Plow Blade- Dump Truck/Plow	Leaf Collection/ 6ft wing plow	2009	\$1,000
DCUS	Equipment	Front End Loader	Loading salt on trucks, salt pushed up on salt shed,	1991	\$85,000
DCUS	Equipment	PLOW BLADE-One Ton Dump Truck	plow culdesacs and parking lots; two loads on mulch-	2011	\$1,500
DCUS	Infrastructure	Roads	Road Repaving	NA	\$1,200,000
DCUS	Infrastructure	VH Parking lots- Paved	Village Hall	2012	\$20,000
DCUS	Technology-Hardware	Foreman's office computer and printer	Foreman's office computer and printer	NA	\$1,500
DCUS	Vehicle	Cushman Cart	Up the Drive Collection	NA	\$35,000
Police	Equipment	Marksman Laser	Muster room	1995	\$1,200
Police	Equipment	Glock Handgun	Jsaon Blochowicz	2011	\$450
Police	Equipment	Glock Handgun	Ryan Bowe	2011	\$450
Police	Equipment	Glock Handgun	Francesca Ehler	2011	\$450
Police	Equipment	Glock Handgun	Jon Franken	2011	\$450
Police	Equipment	Glock Handgun	Cory Fuller	2011	\$450
Police	Equipment	Glock Handgun	Michael Groh	2011	\$450
Police	Equipment	Glock Handgun	Thomas Henkel	2011	\$450
Police	Equipment	Glock Handgun	Christopher Janssen	2011	\$450
Police	Equipment	Glock Handgun	Gina Kleebea	2011	\$450
Police	Equipment	Glock Handgun	Scott McConnell	2011	\$450
Police	Equipment	Glock Handgun	Eric Miller	2011	\$450
Police	Equipment	Glock Handgun	Paul Picciolo	2011	\$450
Police	Equipment	Glock Handgun	Dale Schoessow	2011	\$450
Police	Equipment	Glock Handgun	Vault	2011	\$450
Police	Equipment	Glock Handgun	Vault	2011	\$450
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Technology- Hardware	Dell Computer	PD Laptop	2005	\$800
Police	Technology- Hardware	Dell Computer	Louise's Office	2011	\$750
Police	Technology- Hardware	Data911- Squad Computer	Squad 2101	2009	\$1,500
Police	Technology- Hardware	Data911- Squad Computer	Squad 2102	2009	\$1,500
Police	Technology- Hardware	Data911- Squad Computer	Squad 2103	2009	\$1,500
Police	Technology- Hardware	Data911- Squad Computer	Squad 2105	2009	\$1,500
Police	Technology- Hardware	Radio	Ofc. Bowe	2006	\$2,000
Police	Technology- Hardware	Radio	Ofc. Miller	2006	\$2,000
Police	Technology- Hardware	Radio	Ofc. Franken	2006	\$2,000
Police	Technology- Hardware	Radio	Spare2	2006	\$2,000
Police	Technology- Hardware	Dell Computer	RMS Office/ Tracs	2011	\$750
Police	Vehicle	Ford (2007)	Garage	2007	\$25,000
Village Hall	Building	Carpeting	Carpeting	1999	\$7,000
Village Hall	Technology- Hardware	Computer replacement	Computers for VH employees	2010	\$2,500
Village Hall	Technology-Hardware	Server-Village Hall upgrade	VH computer server	2008	\$10,000
Village Hall	Technology-Service	Service Maint- Civic	Financial software program	2010	\$4,600
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	2011	\$4,020
				<b>2016 TOTAL</b>	<b>\$1,506,370</b>

**2017**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Excavator	Ditchwork	2012-2013	\$155,000
DCUS	Infrastructure	Roads	Road Repaving	NA	\$600,000
DCUS	Infrastructure	Striping roads/crosswalks	Brown Deer and Lake Drive	NA	\$15,000
DCUS	Technology-Hardware	Technician's office computer	Technician's office computer	NA	\$1,500
DCUS	Vehicle	Dump Truck/Plow	Plow	1997	na
DCUS	Vehicle	Dump Truck/Plow	8ft. Wing plow	2007	na
DCUS	Vehicle	Dump Truck/Plow	Leaf Collection/ 6ft wing plow	2009	\$160,000
DCUS	Vehicle	Cushman Cart	Misc./ Yard Waste/ leaf sucking spotter	NA	\$35,000
Police	Equipment	Alco-sensor PBT	Squad 2101	2009	\$500
Police	Equipment	Body Armor (13 officers)	All officers	2012	\$11,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Technology- Hardware	Dell Computer	Lt's Office	2012	\$700
Police	Technology- Hardware	Dell Computer	Court Laptop	2009	\$800
Police	Technology- Hardware	Dell Computer	Jail computer	2013	\$700
Police	Technology- Hardware	Dell Computer	Property Room	2013	\$700
Police	Technology- Hardware	Dell Computer	Rep Writing 2	2013	\$700
Police	Technology- Hardware	Panasonic- Squad Computer	Squad 2106	2010	\$1,500
Police	Technology- Hardware	Radio	Ofc. Kleeba	2006	\$2,000
Police	Technology- Hardware	Radio	Ofc. Picciolo	2006	\$2,000
Police	Technology- Hardware	Radio	Ofc. Fuller	2006	\$2,000
Police	Technology- Hardware	Radio	Ofc. Janssen	2006	\$2,000
Police	Technology- Hardware	Radio	Spare1	2006	\$2,000
Police	Technology- Hardware	Talon	Squad 2102	2000	\$1,500
Police	Technology- Hardware	Optiplex 780	Court Cash2	2010	\$800
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2011	\$2,500
Village Hall	Technology-Hardware	Projector	Used for presentations in Board Room	2013	\$1,000
Village Hall	Technology-Service	Service Maint- Civic	Financial software program	2011	\$4,600
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	2011	\$4,020
Village Hall	Technology-Software	Financial and tax software program	Financial and tax software program	2010	\$40,500
				<b>2017 TOTAL</b>	<b>\$1,053,020</b>

**2018**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Plow Blade- Dump Truck/Plow	8ft. Wing plow	2007	\$1,500
DCUS	Equipment	Skid Loader	Yard Waste Collection	2008	\$30,000
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Vehicle	Garbage Truck	Garbage and Recycling collection	NA	\$280,000
Police	Equipment	Talon	Squad 2101	2000	\$1,500
Police	Equipment	Truspeed Laser	Muster room	1995	\$1,200
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Equipment	Printer	Lt's Office	1998	\$500
Police	Technology- Hardware	Radio	Ozaukee 800	2010	\$2,000
Police	Technology- Hardware	Radio	Ozaukee 800	2010	\$2,000
Police	Technology- Hardware	Radar Speed Trailer	PD	2007	\$20,000
Police	Vehicle	Chevrolet (2013)	PD	2013	\$30,000
Police	Vehicle	Chevrolet (2013)	PD	2013	\$30,000
Police	Vehicle	Chevrolet (2013)	PD	2013	\$30,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2012	\$2,500
Village Hall	Technology-Service	Service Maint- Civic	Financial software program	2017	\$4,600
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	2011	\$4,020
				<b>2018 TOTAL</b>	<b>\$609,820</b>

**2019**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Infrastructure	Striping roads/crosswalks	Brown Deer and Lake Drive	2017	\$15,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Equipment	Talon	Squad 2103	2000	\$1,500
Police	Equipment	Glock Handgun-Simunition	Vault	2005	\$450
Police	Equipment	Glock Handgun-Simunition	Vault	2005	\$450
Police	Equipment	Glock Handgun-Simunition	Vault	2005	\$450
Police	Equipment	Holographic sight	Vault (Spare)	2010	\$450
Police	Equipment	Holographic sight	Squad 2102	2010	\$450
Police	Equipment	Holographic sight	Squad 2103	2010	\$450
Police	Equipment	Holographic sight	Squad 2101	2010	\$450
Police	Equipment	Holographic sight	Squad 2106	2010	\$450
Police	Equipment	Holographic sight	Squad 2105	2010	\$450
Police	Equipment	Printer	Court Clerk	2011	\$500
Police	Equipment	Printer	Fingerprint printer	2011	\$400
Police	Technology- Hardware	Radio	Capt. Henkel	2011	\$2,000
Police	Technology- Hardware	Radio	Chief McConnell	2011	\$2,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2013	\$2,500
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2019 TOTAL</b>	<b>\$201,970</b>

**2020**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Kubota	four wheel drive tractor, used for spraying, rotatiller	NA	
DCUS	Equipment	Generator	for pumps at 621 pond, could be used for Vhall	NA	na
DCUS	Equipment	Army Generator	for lift stations- any one of the lift stations	NA	na
DCUS	Equipment	Gradall	Ditchwork	1993	not
DCUS	Equipment	One Ton- Utility	Sewer Truck	2008	\$80,000
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Vehicle	Red Garbage Packer	Back up for Garbage collection/specials	2006	
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Equipment	Remington Shotgun	Squad 2101	1990	\$500
Police	Equipment	Remington Shotgun	Squad 2102	1990	\$500
Police	Equipment	Remington Shotgun	Squad 2103	1990	\$500
Police	Equipment	Defense Tech Shotgun	Vault	1997	\$1,000
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Printer	Louise's Office	2012	\$700
Police	Technology- Hardware	Radio	BACC	2006	\$2,000
Police	Technology- Hardware	Radio	Court Clerk	2006	\$2,000
Police	Technology- Hardware	Radio	VHF-2	1988	\$2,000
Police	Technology- Hardware	Radio	VHF-1	1988	\$2,000
Village Hall	Building	Roof	Roof	NA	\$80,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2013	\$2,500
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2020 TOTAL</b>	<b>\$348,220</b>

**2021**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Plow Blade- Dump Truck/Plow	8ft. Wing plow	2007	\$1,500
DCUS	Equipment	PLOW BLADE-One Ton Dump Truck	plow culdesacs and parking lots; two loads on mulch-	2011	\$1,500
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Infrastructure	Striping roads/crosswalks	Brown Deer and Lake Drive	2019	\$15,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Equipment	Taser	Muster	2014	\$1,200
Police	Equipment	Printer	Chief's Office	2011	\$700
Police	Equipment	Printer		2011	\$700
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2014	\$2,500
Village Hall	Technology-Hardware	Server-Village Hall upgrade	VH computer server	2016	\$10,000
Village Hall	Technology-Hardware	Copier/paperless packet technology	Copies for VH staff and Board	2011	\$7,000
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2021 TOTAL</b>	<b>\$214,120</b>

**2022**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Load All		2012	not sure what
DCUS	Equipment	Leaf Sucker	Unit put on 2178	NA	\$35,000
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Police	Equipment	Photo Printer	Booking Photos	2010	\$1,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2014	\$2,500
Village Hall	Technology-Hardware	Projector	Used for presentations in Board Room	2017	\$1,000
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2022 TOTAL</b>	<b>\$213,520</b>

**2023**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Infrastructure	Striping roads/crosswalks	Brown Deer and Lake Drive	2021	\$15,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2015	\$2,500
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
Village Hall	Technology-Software	Financial and tax software program	Financial and tax software program	2017	\$40,500
				<b>2023 TOTAL</b>	<b>\$232,020</b>

**2024**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
Police	Equipment	Ammunition	Ammunition	2014	\$5,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2016	\$2,500
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2024 TOTAL</b>	<b>\$176,520</b>

**2025**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
DCUS	Equipment	Trailer	Used to haul various pieces of equipment	1992	
DCUS	Infrastructure	Roads	Road Repaving	NA	\$165,000
DCUS	Infrastructure	Striping roads/crosswalks	Brown Deer and Lake Drive	2023	\$15,000
DCUS	Vehicle	Yard Waste Packer	Yard Waste Collection	2002	\$70,000
DCUS	Vehicle	One Ton Dump Truck	plow culdesacs and parking lots; two loads on mulch-	2011	\$85,000
Police	Equipment	Ammunition	Ammunition	2014	\$500
Police	Equipment	Colt Rifle	Squad 2103	NA	\$1,300
Police	Equipment	Colt Rifle	Vault	NA	\$1,300
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Remington Shotgun	Vault	1990	\$500
Police	Equipment	Livescan Fingerprint System (2011)	Jail	2011	\$50,000
Village Hall	Building	Carpet	Carpet	NA	\$20,000
Village Hall	Building	HVAC	HVAC	NA	\$80,000
Village Hall	Technology-Hardware	Computer replacement	Computers for VH employees	2017	\$2,500
Village Hall	Technology-Service	GCS Tax Software contract	Tax software program	required each year	\$4,020
				<b>2025 TOTAL</b>	<b>\$497,120</b>

## DISPATCH FUND

### 2015

Year	Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
2015	Dispatch	Technology-Hardware	EFJ Consoles (WISCOM)	EFJ Consoles (WISCOM)	NA	\$10,000
2015	Dispatch	Technology-Hardware	Water Softner System	Water Softner System	NA	\$125
2015	Dispatch	Technology-Hardware	Storage Area Network	Storage Area Network-Hewlett Packard	NA	\$5,500
2015	Dispatch	Technology-Hardware	Storage Area Network	Storage Area Network-Hewlett Packard	NA	\$5,500
					<b>2015 TOTAL</b>	<b>\$21,125</b>

### 2016

Year	Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
2016	Dispatch	Technology-Hardware	Dell Computer Corp	Computer Workstation	NA	\$1,000
2016	Dispatch	Technology-Hardware	Dell Computer Corp	Computer Workstation	NA	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Panasonic	Laptop Computer	NA	\$1,500
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Printer	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Printer	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Network switch	NA	\$2,000
2016	Dispatch	Technology-Hardware	Pelco	Video accessory	NA	\$1,500
2016	Dispatch	Technology-Hardware	Pelco	Video accessory	NA	\$1,500
2016	Dispatch	Technology-Hardware	Okida	Printer	NA	\$750
2016	Dispatch	Technology-Hardware	Okida	Printer	NA	\$750
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
2016	Dispatch	Technology-Hardware	Barracuda	Network resource	NA	\$3,000
2016	Dispatch	Technology-Hardware	Hewlett Packard	Network switch	NA	\$3,000
2016	Dispatch	Technology-Hardware		UPS #2 (FO) Battery Replacement	NA	\$4,500
2016	Dispatch	Technology-Hardware	Hewlett Packard	DVR/Encoder	NA	\$10,000
2016	Dispatch	Technology-Hardware	NICE Systems	NICE NRX	NA	\$15,000
2016	Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
2016	Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
2016	Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
					<b>2016 TOTAL</b>	<b>\$58,500</b>

**2017**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
Dispatch	Technology-Hardware	Dell Computer Corp	Computer Workstation	NA	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	Hewlett Packard	Printer	NA	\$1,000
Dispatch	Technology-Hardware	INET	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	INET	Computer Workstation	2012	\$1,000
Dispatch	Technology-Hardware	LG	LCD Monitor	NA	\$500
Dispatch	Technology-Hardware	LG	LCD Monitor	NA	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	Hewlett Packard	Printer	NA	\$1,000
Dispatch	Technology-Hardware	Dell Computer Corp	Computer Server	NA	\$2,500
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	NA	\$2,000
Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
Dispatch	Technology-Software	Financial and tax software program	Financial and tax software program	2011	\$5,000
				<b>2017 TOTAL</b>	<b>\$34,350</b>



**2019**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	NA	\$2,000
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$500
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	LG	Television-Monitor	2012	\$1,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Computer Server	2012	\$3,000
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	NEC	LCD Monitor	2012	\$700
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Hewlett Packard	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Cisco Systems	Network switch	2012	\$3,000
Dispatch	Technology-Hardware	Network Technologies	Computer Asscessory	2012	\$1,500
Dispatch	Technology-Hardware	Network Technologies	Computer Asscessory	2012	\$1,500
Dispatch	Technology-Hardware	Network Technologies	Computer Asscessory	2012	\$1,500
Dispatch	Technology-Hardware	User Interface Periferals	User Interface Periferals	2015	\$250
Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
				<b>2019 TOTAL</b>	<b>\$111,050</b>



**2023**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
Dispatch	Technology-Software	Financial and tax software program	Financial and tax software program	2017	\$5,000
				<b>2023 TOTAL</b>	<b>\$5,750</b>

**2024**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
Dispatch	Technology-Hardware	Ambery	CATV converter	NA	\$300
Dispatch	Technology-Hardware	Ambery	CATV converter	NA	\$300
Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
				<b>2024 TOTAL</b>	<b>\$1,350</b>

**2025**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Replacement Cost
Dispatch	Technology-Hardware	User Interface Peripherals	User Interface Peripherals	2015	\$250
Dispatch	Infrastructure	Furniture parts	Furniture parts	2015	\$500
				<b>2025 TOTAL</b>	<b>\$750</b>

**SANITARY SEWER FUND  
2015**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	Clean Water Fund Loan replacement fund	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Hermitage Mudjacking needed	Lift station		\$1,000
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$30,000
DCUS	Infrastructure	Northwest- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$331,948
DCUS	Equipment	Bay Point Pumps (2 pumps)	Lift station		\$16,000
DCUS	Equipment	Bay Point heater for control panel	Lift station		\$200
DCUS	Equipment	Hermitage Generator	Lift station		\$25,000
DCUS	Equipment	Hermitage-heater for control panel	Lift station		\$200
DCUS	Equipment	Fairy Chasm heater for control panel	Lift station		\$200
				<b>2015 TOTAL</b>	<b>\$410,185</b>

**2016**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	Clean Water Fund Loan replacement fund	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Indian Hills- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2016 TOTAL</b>	<b>\$165,637</b>

**2017**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	Clean Water Fund Loan replacement fund	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
Sewer	chnology-Softwa	Financial and tax software program	Financial and tax software program	2011	\$5,000
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Center Section- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
DCUS	Equipment	Sewer Jetter	Jetting	2006	\$150,000
				<b>2017 TOTAL</b>	<b>\$320,637</b>

**2018**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	Clean Water Fund Loan replacement fund	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Pelham Health- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2018 TOTAL</b>	<b>\$165,637</b>

**2019**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	CWFL Infrastructure fund replacement	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	North East- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2019 TOTAL</b>	<b>\$165,637</b>

**2020**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	CWFL Infrastructure fund replacement	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Northwest- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2020 TOTAL</b>	<b>\$165,637</b>

**2021**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	CWFL Infrastructure fund replacement	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Indian Hills- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2021 TOTAL</b>	<b>\$165,637</b>

**2022**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	CWFL Infrastructure fund replacement	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Building	Bay Point Hut- Roof	Lift station		\$2,000
DCUS	Building	Hermitage- Hut Roof	Lift station		\$2,000
DCUS	Infrastructure	Center Section- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2022 TOTAL</b>	<b>\$169,637</b>

**2023**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	CWFL Infrastructure fund replacement	CWFL equipment replacement	required each year	\$2,500
Sewer	DNR Mandate	ECMAR	ECMAR equipment replacement	required each year	\$3,137
Sewer	chnology-Softwa	Financial and tax software program	Financial and tax software program	2017	\$5,000
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	Pelham Health- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2023 TOTAL</b>	<b>\$170,637</b>

**2024**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	ECMAR	ECMAR compliance reporting	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Infrastructure	North East- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$150,000
				<b>2024 TOTAL</b>	<b>\$163,137</b>

**2025**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost
Sewer	DNR Mandate	ECMAR	ECMAR compliance reporting	required each year	\$3,137
DCUS	Infrastructure	Manhole Repair- by DCUS	Maintain the manhole and prevent inflow and infiltration		\$10,000
DCUS	Equipment	Hermitage Pumps (2)	Lift station		\$10,000
DCUS	Equipment	Bay Point Generator	Lift station		\$30,000
DCUS	Equipment	Lake Drive Pump	Lift station		\$20,000
DCUS	Equipment	Lake Drive Generator	Lift station		\$30,000
DCUS	Infrastructure	Northwest- Manhole Rehab	Repair the manholes and prevent inflow and infiltration		\$300,000
				<b>2025 TOTAL</b>	<b>\$403,137</b>

## STORMWATER FUND

### 2015

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Equipment	Generator	Village Picnic and events	NA	\$1,400		
DCUS	Infrastructure	Ditching Project Pelham Heath	Re-grade ditches to correct grade and repair culverts	NA	\$10,000.00		
DCUS	Infrastructure	Ditching Project NSE	Re-grade ditches to correct grade	NA	\$13,000.00		
DCUS	Infrastructure	Ditching Project Santa Monica	Re-grade ditches to correct grade	NA	\$5,000.00		
DCUS	Infrastructure	Ditching Project Sleepy Hollow, Ironwood, Laramie	Re-grade ditches to correct grade and repair culverts	NA	\$7,000.00		
DCUS	Technology-Hardware	Camera on 621 Pond	Able to view pond in rain events	NA	\$500.00		
				<b>2015 TOTAL</b>	<b>\$36,900.00</b>		

### 2016

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Project on Meadowlark/Tennyson	Re-grade ditches to correct grade and repair culverts	NA	\$15,000		
DCUS	Infrastructure	Ditching Project on Tennyson/Hermitage	Re-grade ditches to correct grade and repair culverts	NA	\$10,000		
DCUS	Equipment	Pump	pump on cart	NA	\$16,000.00		
				<b>2016 TOTAL</b>	<b>\$41,000</b>		

### 2017

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects Center of the Village	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
Stormwater	Technology-Software	Financial and tax software program	Financial and tax software program	2011	\$5,000.00		
				<b>2017 TOTAL</b>	<b>\$35,000</b>		

### 2018

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2018 TOTAL</b>	<b>\$30,000</b>		

### 2019

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2019 TOTAL</b>	<b>\$30,000</b>		

**2020**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2020 TOTAL</b>	<b>\$30,000</b>		

**2021**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2021 TOTAL</b>	<b>\$30,000</b>		

**2022**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2022 TOTAL</b>	<b>\$30,000</b>		

**2023**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
Stormwater	Technology-Software	Financial and tax software program	Financial and tax software program	2017	\$5,000.00		
				<b>2023 TOTAL</b>	<b>\$35,000</b>		

**2024**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts	NA	\$30,000		
				<b>2024 TOTAL</b>	<b>\$30,000</b>		

**2025**

Department	Type of Request	Item Description	Purpose	Age of Item (year)	Cost	Department Priority Assessment	Strategic Value Priority Assessment
DCUS	Infrastructure	Ditching Projects each year	Re-grade ditches to correct grade and repair culverts		\$30,000		
DCUS	Equipment	Park stormwater Pumps (2)	Used for stormwater management	1999	\$40,000		
DCUS	Equipment	621 Pond (2 pumps)	Used for stormwater management	1999	\$40,000		
				<b>2025 TOTAL</b>	<b>\$110,000</b>		



▶ DCUS



▶ \$400,000



▶ 20-51000-813

## 2015 Capital Projects

# Service

# *Excellence*

**PROJECT:**  
SANITARY SEWER REHABILITATION

In 2014, the Village had 30,325 linear feet of sanitary sewer main and connection televised. Based on review of the system in this area a rehabilitation and lining project is planned for 2015. The purpose of the work is to ensure the structural integrity and longevity of the sewer main, but to also reduce unwanted infiltration of clear water into the sanitary sewer system.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ DCUS



▶ \$37,422



▶ 41-91000-803

## 2015 Capital Projects

# Service Excellence

### PROJECT:

PICK-UP TRUCK WITH PLOW AND LIFT GATE

For 2015, the Village will purchase a new pick-up truck with a plow and lift gate. The Village's current ¾ ton pick-up is a 1999 and has reached the end of its useful life. The new truck will have the same plow as is on other Village vehicles which will allow for versatility in the winter should a plow be damaged. The lift gate will also assist the crew when needing to transport heavy items and is not a resource that is currently on any Village vehicle. These items will be leased similar to PD vehicles to maintain a consistent tax levy over a five year period.



## Impact on Operational Budget

The newly purchased truck will reduce annual maintenance costs associated with maintaining a fifteen year old vehicle.



▶ DCUS



▶ \$225,000



▶ 41-91000-814

## 2015 Capital Projects

# Service

# Excellence

**PROJECT:**  
TENNIS COURT RECONSTRUCTION

The Village has worked to maintain the current Tennis Courts in Ellsworth Park by crack sealing the courts every other year and making other necessary repairs. At this time, the court can no longer simply be repaired but is in need of a new surface. This project will include reconstruction of the tennis courts. The new arrangement will include four courts and a bounce board for practice.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded as part of the 2015 Capital Budget.



▶ DCUS



▶ \$2,250,000



▶ 41-91000-813

## 2015 Capital Projects

# Service Excellence

### PROJECT:

2015 STREET IMPROVEMENT PROGRAM

As part of the Village's on-going street improvement program, the Village has put together a plan to ensure that by 2016 every road in the Village has been repaved within the last 10 years.

Roads (or portions of roads) scheduled for 2015 include:

- Ravine Baye Road
- N. Fairway Drive
- N. Fairway Circle
- N. Broadmoor Road
- N. Waverly Drive
- W. Laramie Lane
- N. Ironwood Lane
- W. Manor Circle
- W. Ellsworth Lane
- N. Santa Monica Boulevard
- N. Mohawk Road
- E. Wahner Place
- E. Wabash Place
- N. Greenvale Road
- N. Fielding Road
- N. Pelham Parkway



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded as part of the 2015 Capital Budget.

## 2015 Capital Projects

▶ STORMWATER

▶ \$40,000

▶ 20-51000-530

# Sustainability

### PROJECT:

REGENT CULVERT RESTORATION

A 28 inch culvert that outfalls into a ravine just off of Regent Road has deteriorated and there is a concern it could collapse which could greatly impact many neighboring properties. The bottom of the culvert pipe will be solidified and then relined to ensure its integrity for the future.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.

## 2015 Capital Projects

▶ SANITARY SEWER

▶ \$16,000

▶ 20-51000-813

# Service *Excellence*

**PROJECT:**  
PUMPS FOR BAYPOINT LIFT STATION

For 2015, the Village will purchase two new Flygt pumps for use in the Bay Point lift station. The current pumps have rusted and reached the end of their useful life. The new pumps will match the pumps in the other lift stations so any parts would be interchangeable.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ Village Hall



▶ \$11,285



▶ 42-91000-824

## 2015 Capital Projects

# Service *Excellence*

**PROJECT:**  
RECORDS MANAGEMENT SYSTEM

For 2015, the Village will purchase records management software. With this software, all hard copy property files and records (approximately 500,000) will be scanned in. These documents then become easily searchable and can be properly categorized. It also ensures that the documents will be secure and not damaged or lost in the event of a flood or other disaster in the Village.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ VILLAGE HALL

## 2015 Capital Projects



▶ \$1,725



▶ 42-9100-824

# Civic

# Engagement

**PROJECT:**  
ELECTION EQUIPMENT

In 2015, the Village has a unique opportunity to partner with Milwaukee and Ozaukee Counties towards the purchase of new election equipment. Ozaukee County has agreed to pay 100% of the equipment cost. Milwaukee County has agreed to pay 70% of the total equipment cost.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ VILLAGE HALL

▶ \$12,555

▶ 42-91000-824

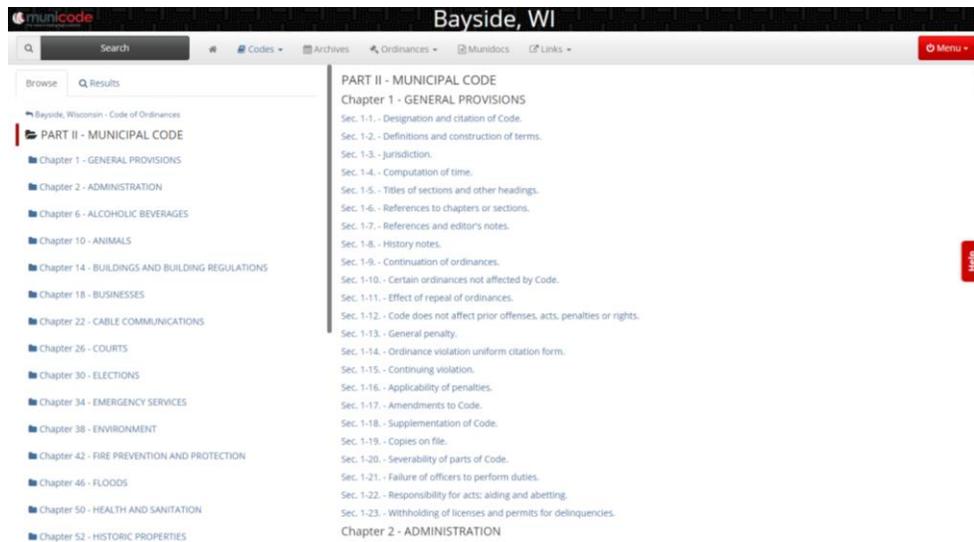
## 2014 Capital Projects

# Civic

# Engagement

**PROJECT:**  
RECODIFICATION

The Village will be working with a contracted company to review the Village code. This will include a detailed analysis of the existing municipal code and updates for compliance with state statute. The goal is to make the code as coherent, clear and user friendly as possible for the Board, staff, residents and users.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ POLICE

## 2015 Capital Projects



▶ \$8,315



▶ 10-52100-350

# Service *Excellence*

### PROJECT:

TASERS FOR POLICE OFFICERS

The Police Department officers are in need of five new Tasers for use in their operations. This less than lethal resource has become a very valuable tool in 21st century policing. The previous Tasers are no longer usable due to age.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.

## 2015 Capital Projects



► Police



► \$19,200



► 40-91000-804

# Service *Excellence*

**PROJECT:**  
PORTABLE RADIOS

With changes to the Milwaukee County radio system for 2015, the Bayside Police Department needs to update its portable radios. Milwaukee County has paid for the capital infrastructure of the system. The municipalities are responsible for the maintenance and upgrades of its radio equipment.



## Impact on Operational Budget

The updated equipment and agreement with Milwaukee County requires a \$2 per month per radio cost.



▶ DISPATCH

## 2015 Capital Projects



▶ \$11,000



▶ 46-91000-815

# Service Excellence

**PROJECT:**  
STORAGE AREA NETWORK

For 2015, the Dispatch Center will be purchasing additional Storage Area Networks (SAN) that are necessary for the network storage capacity to maintain the data that resides on the infrastructure in the Center.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ DISPATCH



▶ \$10,000



▶ 46-91000-801

## 2015 Capital Projects

# Service Excellence

**PROJECT:**  
EFJ CONSOLES

The Dispatch Center will be purchasing EFJ Radio Consoles. These new radios systems are needed as part of the updates to the county wide radio system.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.



▶ DCUS



▶ \$1,750,000



▶ 41-91000-815

## 2015 Capital Projects

# Service Excellence

### PROJECT: DCUS FACILITY

The DCUS warm storage building was built in 1957 and the cold storage building was built in 1980. Both facilities have structural concerns and are in need of many repairs such as new heating/ventilation, new roof, new gutters and snow guards, new garage doors, and a host of other items. The current buildings are also functionality obsolete. The Village will be constructing a new facility in 2015 that will meet the operational and safety needs of the DCUS crew.



## Impact on Operational Budget

No operating budget expenses are associated. This project is funded through the 2015 Capital Budget.

The budget for the Village of Bayside 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 policies and procedures that govern the preparation and implementation of the Villages budget as well as managing the short and long-term finances and investments of the Village.

### 2015 Approved Budget Guidelines

Each year, the respective subcommittees and Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The development of the 2013 will also incorporate the forthcoming results of the 2012 community survey and the input the residents provided through their participation in the survey. The proposed 2015 Budget guidelines are outlined below, and include:

#### Fiscal Integrity

- Provide financial transparency and accountability
- Ensure personnel programs are implemented in a fiscally responsible manner
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments
- Administer taxes, fees, grants and assessments effectively
- Promote financial sustainability through examination of long term budget projections and planning

#### Civic Engagement

- Promote effective solutions for timely and relevant communications with residents
- Provide Community Event opportunities for residents and continue to expand the community event sponsorship program that supports these events
- Provide excellent customer service and support for residents

#### Service Excellence

- Maintain public right-of-ways, expand road reconstruction initiatives, and continued investment and maintenance in sewer and stormwater systems.
- Deploy public safety resources effectively for the safety and visibility within the Village.
- Provide effective training and resources to Village staff.
- Further integrate and assimilate operations of eight different agencies protocol and procedures into communication center operations.
- Building and code compliance inspections are done in a timely manner and residents realize the resources available for applying and paying online for permits.
- Internal operations such as human resources and the management of records utilize new cost and time saving technology and programs.
- Analyze performance metrics for all departments to enhance service delivery through increased efficiency.

#### Sustainability

- Protect and enhance our urban forest, continued implementation of EAB Management Plan previously adopted by the Village Board.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
  - Continue to offer monthly drop off nights
  - Explore large special pickups and more demand based yard waste collection schedule
- Explore additional alternatives for Clean Up Days.
- 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 sewer system to prevent back-ups or overflows. Digitalize all records pertaining to maintenance of sewer systems and infrastructure.

### Explanation of Budgetary Process

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

1. *During June - July, public strategic planning committee meetings are held whereby the Village Board of Trustees, its sub-committees, and Department Heads receive input and subsequently develop Areas of Emphasis and specific action items in order 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, the 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 general 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 published 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.*

## Budget Overview

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

The budget guidelines approved by the Board of Trustees were used as the foundation to create the 2015 financial blueprint for the Village. The 2015 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 2015 budget provides detailed expenditures based upon departmental need. However, Bayside does not departmentalize most functions, but rather removes these silos (where applicable) to act in accordance with the five adopted Village strategic initiatives. Readers will find individual mission statements, along with detailed line-item history and expenditure layout.

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

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

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.

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## BUDGET AMENDMENT POLICY

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

A. Intra-Program Category Amendment

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

B. Inter-Fund Amendment

- At the committee of jurisdiction, the Department Head, along with the Village Managers approval, identifies the need to transfer funds and make a recommendation of specific amounts and accounts involved in the transfer. The committee recommends to the Village Board for or against the transfer.
- Following the recommendation of the committee, 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 publish 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)).

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## FINANCIAL PROCEDURES & INVESTMENT POLICY

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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 investment.

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

- A. 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;
- B. 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;
- C. Funds otherwise restricted by State or Federal laws or regulations; in which case said restrictions shall regulate investment activities.

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

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

1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
    - Limiting investments to the types of securities listed in this Investment Policy.
    - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business.
    - Diversifying the investment portfolio.
  2. Interest Rate Risk – The Village will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
    - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
    - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
    - Utilizing securities with adjustable coupon rates to minimize price volatility.
- B. **Liquidity:** The investment portfolio will remain sufficiently liquid to meet all operating requirements that might be reasonably anticipated. This is accomplished by structuring the portfolio so that securities mature concurrent with cash needs to meet anticipated demands.
- C. **Yield:** The investment portfolio shall be designed with the objective of attaining a rate of return/yield throughout budgetary and economic cycles, commensurate with the Village's investment risk constraints and the cash flow characteristics of the portfolio. Return on investment is of secondary importance compared to the safety and liquidity objectives described above. The core of investments is limited to low risk securities in anticipation of earning a fair return relative to the risk being assumed. Securities shall generally be held until maturity unless as deemed appropriate by the Village Manager, or for the following exceptions:
1. A security with declining credit may be sold early to minimize loss of principal.
  2. A security swap would improve the quality, yield, or target duration in the portfolio.
  3. Liquidity needs of the portfolio require that the security be sold.

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## 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 Deputy Treasurer. 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.

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## AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

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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.

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## COLLATERALIZATION

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**A. Collateral Required:**

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

**B. Form of Collateral:**

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

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

**C. Valuation of Collateral:**

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

**D. Substitution of Collateral:**

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

## AUTHORIZED INVESTMENTS

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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

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- 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

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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.

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## FUND BALANCE POLICY

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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 equal to or above 20% 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 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.

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## FUND BALANCE AND RESERVE FUND REQUIREMENTS

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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 not be less than 20% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any

excess shall 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 20% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:

- 75% to the Debt Levy Stabilization;
  - 15% to the GASB 45/OPEB Designated Account;
  - 10% to the Road Reserve Fund;
- B. Sewer Reserve Fund – The fund balance range for the Sewer Reserve Fund shall not be less than 60% and not more than 100% of the annual residential and commercial billings of the Sewer Enterprise Fund operation, so as to meet the Clean Water Fund Loan requirements; and equate to 1% of the value of the overall sewer system.
- C. 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 sewer equipment, or to meet the requirements of the CWFL program.
- D. Consolidated Dispatch Fund – The fund balance shall not be less than 10% of the current year operating budget as approved by the Village Board as of January 1 of each year. Any surplus funds shall be allocated to the Dispatch Capital Reserve Fund.
- E. DCUS Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- F. Police Department Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- G. Administrative Services Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- H. Health Reimbursement Account Fund – The fund balance range for the Health Reimbursement Account Fund shall be not less than 50% and not more than 90% of the future outlays determined by evaluation of annual expenditures and shall be funded annually at a 90% expenditure level. This designated account shall expire on December 31, 2016 all funds in employee accounts will expire.
- I. Road Reserve Fund – The fund balance range for the Road Reserve Fund shall be based on the annual depreciation schedule for roads, and used for the improvement of Village streets or maintenance of right of way, unless authorized by the Village Board.
- J. Information Technology Reserve Fund – The fund balance range for the Information Technology Fund shall be not less than the cost associated with the annual depreciation schedule for IT infrastructure and equipment.
- K. Phone Reserve- Bayside, Brown Deer and the North Shore Fire Department all contribute \$5,000 towards management of the phone system. Repairs are taken from this account as needed. However, the main purpose of the account is to accumulate a fund balance that will be used when a replacement phone system is needed.
- L. RMS Reserve- Monies are designated based on contracts 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 the RMS system.

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## 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.
- 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.

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### CAPITALIZED FIXED ASSETS POLICY

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

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

The issuance of a purchase order requisition or the signing of a contract creates an encumbrance of the amount required to be paid during the current year. This amount is no longer available for obligation or expenditure, unless the purchase order requisition or

contract is canceled. Encumbrance records shall be maintained by the Village Director of Finance and Administration.

## ASSET VALUATION

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

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

Fixed Asset Category	Illustrative Items and Capitalization Threshold
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items which individually cost \$5,000 or more with an expected useful life greater than one year.
Office Equipment	Postage machine and copiers or other office equipment items that individually cost \$5,000 or more with an expected useful life greater than one year.
Computers and associated equipment	Large computers, personal computers (PC's), printers, and copiers that individually cost \$5,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment, copiers that individually cost \$5,000 or more with an

	expected useful life greater than one year.
Motorized road equipment, i.e. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.
Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.
Other non-motorized equipment not attached to or associated with motorized equipment	All equipment that individually cost \$5,000 or more with an expected useful life greater than one year.

## PURCHASING & EXPENDITURE/EXPENSE POLICY

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### Goal

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

### Coverage

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

### Ethical Standards

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

General Guidelines

1. Purchases are classified into the following major categories:
  - Goods (tangible items): e.g. equipment, supplies, vehicles
  - Services: items requiring outside labor, maintenance agreements, etc.
  - Construction of public buildings and improvement
2. Purchasing Oversight
  - Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce Village Costs. This will be coordinated through the Administrative Services Department.
6. All appropriations must be encumbered at the end of the fiscal year or they will lapse.
7. All employees in the Village have access to the financial reports of the Village through the Village's accounting software. It is the Department Directors responsibility to review these reports for their department.
8. Policy Review
  - a. This policy will reviewed annually by the Director of Finance and Administration and the Finance and Administration Committee during the annual budget approval process.

Purchases of Goods

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

1. Purchases under \$500

Purchases under \$500 may be made with the approval of Village Department Heads prior to making the purchase. Whenever possible, at least two informal (verbal, internet) price quotations must be obtained prior to making the purchase. Quotations are not required for items purchased from a vendor that has offered the best price and quality on a category of items based on period bids/proposals solicited by the Village at least annually. Department heads are responsible for monitoring all purchases made using this procedure to ensure that the Village is receiving a high value for its expenditures.

2. Purchases of at least \$500 and under \$1,000

Purchases of at least \$500 and under \$1,000 may be made with the approval of the Department Head prior to making the purchase. At least two informal (verbal, internet) price quotations must be obtained prior to making the purchase.

The purchase order requisition for the item must be entered into the Village's financial software within 4 days of making the purchase. Upon obtaining a receipt or invoice, the requisition is forwarded on to the Director of Finance and Administration for processing of the payment. If the selected vendor did not offer the lowest price, the request should include an explanation of why another vendor was chosen.

3. Purchases of a least \$1,000 and greater

Purchases of at least \$1000 and under greater may be made with the approval of the Department Head, Director of Finance and Administration and Village Manager prior to making the purchase. Department heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations for the proposed purchase. This information is provided to the Director of Finance and Administration along with a purchase order requisition. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

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

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

Purchases of Services

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

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
- Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any Village owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
- Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
- Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.

1. If it is estimated that the service being solicited has a total cost of over \$10,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
  - a) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the Village to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
  - b) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
  - c) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
  - d) Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of references, insurance information. In addition the proposal should provide information about the Village, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.
  - e) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
  - f) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
  - g) Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the Village Director of Finance and Administration. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the Village Board.
    - Service contracts or agreements should be reviewed by the Village Insurance Company and the Village Attorney and placed on file with the Village Director of Finance and Administration.

### Additional Purchasing Policies

#### Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

10. Supplier or service demonstrates a unique compatibility not found elsewhere  
Sole source purchases follow the same necessary approval process as described above under the purchasing of goods.

#### Petty Cash Policy

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

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

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

Upon completion of the purchase, the employee must return the receipt and any change to the Director of Finance and Administration or the appointee in the Police Department.

In Village Hall or in the Police Department the designee in charge of the petty cash funds is responsible to enter in all the petty cash expenditures using a purchase order requisition in order to receive a replenishment of petty cash funds.

#### Tax Exempt Policy

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

#### Employee Reimbursement Policy

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

#### Credit Card Policy

The Village maintains a credit card account that may be used when it is impractical or inefficient to follow the normal payment process. The Director of Finance and Administration shall administer the use of the Village credit card. To use the Village credit card, the employee must have a purchase order requisition form completed and signed by the Department Head. The requisition will include the item(s) to be purchased, the limit of funds to be spent and the account number the purchase is budgeted to. Upon completion of its use, the credit card shall immediately be returned to the Director of Finance and Administration along with the receipt and the purchase order requisition.

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

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

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

#### Receiving and Inspection Policy

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

#### Billings

All billings are to be handled through the Director of Finance and Administration. It is the responsibility of each department to notify the Director of Finance and Administration of all billings that need to occur.

#### Emergency Purchases Policy

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

The Village President with the concurrence of one other trustee may authorize the Village Manager in writing to incur expenditures of not more than \$15,000 under emergency situations when the health, safety and welfare of the employees or residents of the Village or their property are threatened and time constraints do not permit normal Village Board expenditure approval. If the Village President is not available the Chairman of the Village Board with the concurrence of one other trustee may act in the Village president's absence to authorize the emergency expenditure. If neither the President nor the Chairman of the Village Board are available any two trustees shall have the authority to authorize any emergency expenditure under the provisions of this section. The Village Board shall be notified of the emergency expenditure within 48 hours and at the next regularly scheduled board meeting and shall be provided a copy of the written authorization required by this section.

#### Purchasing Authority

- The Village Manager may make purchases of single items or amounts the purchase price of which is less than \$7,500. The Village Manager may make purchases of commodities such as gas, diesel fuel, salt, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$15,000.
- The Village Manager has the authority with the advice and consent of the Village attorney to settle property damage claims against the Village which are less than \$5,000 and for which the Village would appear in the opinion of the Village attorney to have

partial or total liability providing the claimant signs a release of liability in form approved by the Village attorney. Any such claims under \$5,000 which are settled by the Village manager shall be routinely reported to the Village board for informational purposes.

- The Village Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$10,000.
- The Village Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the Finance and Administration Committee and reflected in budget supplementary information.
- The Village Manager has the authority to make payment on accounting and auditor fees not to exceed the amount provided in the budget supplementary information. In addition, the Village Manager has the authority to pay charges for services for the North Shore Fire Department, North Shore Library and North Shore Health Department in monthly or quarterly payments as may be required, but not more than the annual budgeted amounts.

### **BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY**

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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 will be pursued through the program prior to being considered for writing-off.
- D. Due diligence will be conducted by Village staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance and Administration Committee.
- E. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the Village money, the party has filed for bankruptcy, or the expense of collected the delinquent funds owed to the Village exceed the amount of the delinquency.
- F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance and Administration Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

## SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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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 have a preference for 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 Clerk/Treasurer and/or Deputy Treasurer 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

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### EXPENDITURE CLASSIFICATIONS

#### **PERSONAL SERVICES**

**109 Personnel:** Salaries and wages paid to all personnel in department.

**110 Salaries FT:** Salaries and wages paid to full-time employees.

**111 Overtime:** Payments made to full-time or part-time employees for overtime services.

**112 Salaries PT:** Salaries and wages paid to part-time employees.

**113 Judge Salary:** Payments made to Municipal Court Judge for services.

**114 Witness Fees:** Payments made to Municipal Court witnesses.

**115 Wages LTE:** Salaries and wages paid to limited term employees.

**116 Holiday Pay:** Wages paid to full-time employees for holiday pay.

**117 Premium Pay:** Salaries and wages paid to DCUS & Police union employees for hazardous duty.

**118 Shift Differential Pay:** Salary and wages paid to Police Officer union employees when designated as shift commander.

**120 Trustees Salaries:** Compensation paid to elected and appointed officials.

**140 Longevity:** Wages paid to employees based on years of service.

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

**151 Social Security:** Employer's social security and Medicare contributions made on behalf of Village employees.

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

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

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

**155 Unemployment Compensation:** Payments made to the State of Wisconsin to supplement compensation of terminated employees.

**156 Health Reimbursement Account:** Utilized to supplement health insurance related payments for employees.

**157 Wisconsin Retirement System:** Employee retirement contributions

**519 Retirement Benefits:** Utilized for payment of health insurance expenses for retired employees.

**522 Future Retirement Benefits:** Utilized to designate current funds for retirement payouts in the future.

## **NON-PERSONAL SERVICES**

**130 Elections:** Expenses related to elections including payment of poll workers.

**160 Travel and Lodging:** Expenses incurred by employees to attend Village associated conferences, seminars or meetings.

**180 Recruitment:** Charges for advertisement or any expense related to the hiring of employees.

**200 Building Maintenance Supplies:** Charges for material used for building maintenance and repair.

**201 Cleaning:** Professional cleaning of carpets and floors.

**202 HVAC Maintenance Contract:** Heating, ventilation and air conditioning annual maintenance fees.

**203 Future Building Maintenance:** Funds budgeted to commit to future building expenses.

**208 General Counsel-Misc:** Expenses paid for legal counsel outside the scope of the retainer contract.

**209 HOC Fees:** Fees paid to the House of Correction.

**210 Contractual Services:** All contracted services fees.

**211 General Counsel-Contract:** Expenses paid to legal counsel within the scope of the retainer contract.

**213 Labor Counsel:** Expenses paid to legal counsel for Labor related issues.

**214 Audit Services:** Expenses related to auditing the financial statement of the Village.

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

**216 Engineering:** Expenses related to engineering consultation.

**217 Public Health Services:** Contracted services to the North Shore Health Department.

**219 Assessor:** Contracted Assessor services.

**220 Utilities:** Electric and natural gas.

**221 Communications:** Telephone and cell phone.

**223 VH Computer Support:** Computer related support services.

**224 North Shore Fire Department:** Expenses related to services paid to North Shore Fire Department.

**225 Computer Services:** Computer related software and internet maintenance and updates.

**226 Benefit Administration Fees:** Expenses for administering the Section 125, Health Reimbursement accounts, notary, and annual organization fees.

**227 North Shore Library:** Expenses paid for operation of the North Shore Library.

**228 North Shore Fire Capital:** Expenses paid for North Shore Fire Department capital equipment.

**229 Financial Services/Bank Fees:** Expenses for bank checking account and trust management fees.

- 230 Materials and Supplies:** Materials used in the cleaning of Village buildings.
- 231 Vehicle Maintenance:** Expenses related to maintenance of Village vehicles.
- 232 Sewer Maintenance:** Expenses related to maintenance of sewer infrastructure.
- 233 Dispatch Fees:** Expenses related to dispatching paid to North Shore Fire Department.
- 234 Rain Barrel Fees:** Expenses for Rain Barrel program.
- 235 Community Events:** Expenses related to Village sponsored community events.
- 240 Building Maintenance – Police:** Expenses related to maintenance of Police facilities.
- 242 Building Maintenance – DCUS:** Expenses related to maintenance of DCUS facilities.
- 250 Building Inspections:** Expenses related to building permit issuance.
- 251 Electrical Inspections:** Expenses related to electric permit issuance.
- 252 Plumbing Inspections:** Expenses related to plumbing permit issuance.
- 254 HVAC Inspections:** Expenses related to heating, ventilation, and air conditioning permit issuance.
- 255 Temporary Occupancy Permits:** Expenses related to occupancy permit issuance.
- 256 Residential Code Compliance** Expenses related to code compliance issuance.
- 257 Transient Merchant Fees:** Expenses related to transient merchant permit issuance.
- 259 Maintenance Fees:** Expenses related to property maintenance.
- 300 Administrative:** Village Managers discretionary account.
- 310 Office Supplies:** All supplies necessary for use in operating office; paper, pencils, and data processing supplies, etc.
- 311 Postage:** All postage, stamps and post office charges for the mailing of letters, packages.
- 321 Dues & Subscriptions:** Expenses related to professional organizational publications and membership dues.
- 322 Training:** Training, conferences and seminars, including registration, tuition, and book fees.
- 323 Wellness and Recognition:** Expense related to wellness program and employee recognition.
- 324 Publications/Printing:** Cost of conveying information to citizens through newspaper, newsletter, etc.
- 327 Drainage Materials:** Expenses related to materials to improve drainage.
- 328 Ditch Restoration:** Expenses related to restoration of dilapidated ditches.
- 330 Clothing/Employee Expense:** All expenses related to uniform and clothing allowance purchase.

- 334 Salt/Sand/Ice Removal:** Expenses related to ice removal (salt and sand).
- 335 VH Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 336 Computer Software:** Expenses related to computer software upgrades.
- 337 Police Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 338 DCUS Equipment Replacement:** Expenses related to the replacement of obsolete equipment.
- 339 Service Contracts:** Expenses related to contractual services.
- 340 Fuel Maintenance:** Expenses related to maintenance of the fuel tanks.
- 341 Tires and Tubes:** Expenses related to maintaining vehicle tires and tubes.
- 349 Facility Rental – General:** Expenses related to facility rentals.
- 350 Equipment Replacement:** Costs involved in replacing mechanical equipment.
- 370 Tipping Fees:** Expenses related to the disposal of garbage material at landfill
- 375 Recycling:** Expenses related to the disposal of recyclable material.
- 376 Fire Insurance Dues:** Expenses related to fire insurance premiums.
- 377 Yard Waste:** Expenses related to the manufacturing of mulch from residential yard waste.
- 390 Public Relations:** Expenses related to resident and employee goodwill.
- 400 Asphalt Maintenance and Rehab:** Expenses related to the maintenance of asphalt.
- 401 Crack Sealing and Stripping:** Expenses related to the maintenance of Village streets.
- 402 Shouldering:** Expenses related to the shouldering of Village streets.
- 405 Asphalt and Tar:** Expenses related to the purchase of asphalt and tar.
- 410 Stormwater Management:** Expenses related to stormwater management.
- 415 Drainage Supplies:** Expenses related to the purchase of drainage supplies.
- 435 Baseball Field:** Materials and supplies associated with the maintenance of the baseball field.
- 450 Signage:** Expenses related to the purchase of signage.
- 460 Forestry:** Expenses related to the maintenance of the Village's tree population.
- 465 Tree Disease Mitigation:** Expenses related to the prevention of tree disease.
- 500 Contingency:** Budgeted amount available to transfer to accounts for unexpected expenditures.
- 501 Zone “A” Fees:** Zone “A” Emergency Government expenses.

**509 Pollution Liability Insurance:** Pollution liability insurance premiums.

**510 General Liability:** Property and liability insurance premiums.

**511 Automobile Liability:** Automobile liability insurance premiums.

**512 Boiler Insurance:** Boiler liability insurance premiums.

**513 Worker's Compensation:** Workers compensation insurance premiums.

**515 Commercial Crime Policy:** Commercial crime insurance premiums.

**516 Property Insurance:** Property insurance premiums.

**517 Public Official Bonds:** Public Official error and omission insurance premiums.

**518 Police Professional:** Police Professional insurance premiums.

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

**521 Claims:** Payment to residents for damages to mailboxes.

**530 Auto Allowance:** Private vehicle expenses for travel within the metropolitan area by Village employees.

**540 Auto Lease:** Expenses related to the lease of vehicles.

**590 Deer Management Program:** Expense incurred to control the deer population.

**591 Municipal Code:** Fees to codify the Villages municipal code book.

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

**593 Zoning & Planning:** Contracted services expense for Village zoning and planning.

**611 NSFD Station #5:** Debt Service payment for fire department- funds received from NSFD.

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

**617 Principal Redemption on CWFL:** Principal payment for Clean Water Fund Loan.

**618 Principal Redemption on Bond:** Principal payment on GO Bond.

**620 Interest:** Interest payments.

**621 Interest on Bond:** Interest payment on GO Bond.

**623 Interest on State Trust Fund Loan:** Interest payments on loans.

**626 Interest on Clean Water Fund Loan:** Interest payment for Clean Water Fund loan.

**803 Capital Equipment – DCUS:** Capital equipment purchases for Department of Public Works.

**804 Capital Equipment – DPS:** Capital equipment purchases for Police.

**805 Building Improvements:** Expenses related to building improvements.

**806 Police Software Upgrade:** Capital software upgrades purchases.

**808 Sewer Repair:** Capital sewer repair expenses.

**810 CDBG/ADA Grant:** Capital expenses for the Community Development Block Grant.

**811 Ellsworth Park Landscaping:** Expenses related to the maintenance of landscaping at Ellsworth Park.

**813 Road Construction/Paving:** Capital expenses for road construction or paving.

The annual budget contains specialized and technical terminology that is unique to public finance and budgeting. To assist the reader of the annual budget document in understanding these terms, a budget glossary has been included in the document.

**ASSESSED VALUATION:** A valuation set upon real estate and certain personal property by the Village Assessor as a basis for levying property taxes.

**ASSETS:** Property owned by a government which has a monetary value.

**AUDIT:** A comprehensive examination of the manner in which the Village's resources were actually utilized. A financial audit is a review of the accounting system and financial information to determine how government funds were spent and whether expenditures were in compliance with the Village Board's appropriations.

**BALANCED BUDGET:** A plan of financial operation where total revenues match total expenditures. It is a goal of the Village to propose and approve a balanced budget annually.

**BOND:** (Debt Instrument): A written promise to pay a specified sum of money (called the principal amount or face value) at a specified future due date (called the maturity date) along with periodic interest paid at a specified percentage of the principal (called the interest rate). Bonds are typically used for long-term debt to pay for specific capital expenditures. The difference between a note and a bond is that the latter is issued for a longer period (over 10 years) and requires greater legal formality.

**BUDGET:** A financial plan for a specified period of time (year) that matches with all planned revenues and expenditures with various Village services.

**BUDGET ADJUSTMENT:** A legal procedure requiring Board action to revise a budget appropriation. (Village staff has the prerogative to adjust certain expenditures within a department budget.)

**BUDGET CALENDAR:** The schedule of key dates or milestones which the Village departments follow in the preparation, adoption, and administration of the budget.

**BUDGET MESSAGE:** The opening section of the budget which provides the Village Board and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and the views and recommendations of the Village Manager.

**BUDGET RESOLUTION:** The official enactment by the Village Board establishing the legal authority for the Village Trustees to obligate and expend resources.

**CASH BASIS:** The method of accounting under which revenues are recorded when received in cash and expenditures are recorded when paid.

**CDA:** Community Development Authority

**CHARGE FOR SERVICE:** User charge for services provided by the Village.

**CMOM:** Capacity, Management, Operation, and Maintenance for Municipal Sanitary Sewer Systems. CMOM is part of the Sanitary Sewer Overflow Rule to the National Pollution Discharge Elimination System which requires collection system owners to address sanitary sewer overflow.

**CONTINGENCY ACCOUNT:** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted for.

**DCUS:** Department of Community & Utility Services

**DEBT:** A financial obligation resulting from the borrowing of money. Debts of governments include bonds, notes, and land contracts.

**DEBT SERVICE:** Amount necessary for the payment of principal, interest, and related costs of the general long-term debt of the Village.

**DEBT SERVICE FUND:** Debt service funds are used to account for the accumulation of resources for and the payment of general long-term debt principal, interest and related costs.

**DEFICIT:** The excess of an entity's liabilities over its assets (see Fund Balance). The excess of expenditures or expenses over revenues during a single accounting period.

**DEPARTMENT:** A major administrative subset of the Village which indicates overall management responsibility for an operation or a group of related operations within a functional area. A department is often comprised of several divisions.

**DEPRECIATION:** (1) Expiration in the service life of fixed assets, other than wasting assets, attributable to wear and tear, deterioration, action of the physical elements, inadequacy and obsolescence. (2) The portion of the cost of a fixed asset, other than a wasting asset, charged as an expense during a particular period. In accounting for depreciation, the cost of a fixed asset, less any salvage value, is prorated over the estimated service life of such an asset, and each period is charged with a portion of such cost. Through this process, the entire cost of the asset is ultimately charged off as an expense.

**DESIGNATED UNRESERVED FUND BALANCE:** Net financial resources of a governmental fund that are spendable or available for appropriation, but which have been earmarked by the chief executive officer or the legislative body for some specific purpose.

**DNR:** Wisconsin Department of Natural Resources

**DCUS:** Department of Public Works

**ENCUMBRANCE:** The commitment of appropriated funds to purchase an item for service. To encumber funds means to set aside or commit funds for a future expenditure.

**ENTERPRISE FUND:** Account for activity for which a fee is charged to users for goods and services.

**EQUALIZED VALUE:** The State's estimate of the full value of property; used to apportion property tax levies of counties, school districts, and municipalities among tax districts.

**EXPENDITURE:** Use of financial resource for current operating expenses, debt service, capital outlay, and intergovernmental transfers.

**FIXED ASSETS:** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**FUND:** An accounting entity with a self-balancing set of accounts containing its own assets, liabilities and fund balance. A fund is established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

**FUND BALANCE:** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

**GENERAL FUND:** The general fund is the general accounting fund of the Village. It is used to account for all financial resources except those required to be accounted for in another fund.

**GENERAL OBLIGATION BONDS/NOTES:** Bonds/Notes that finance public projects such as streets, sewers, buildings and improvements. The repayment of these bonds are backed by the "full faith and credit" of the issuing government.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES:** Criteria used by auditors to determine if financial statements are fairly presented.

**GOVERNMENT FINANCE OFFICERS ASSOCIATION:** A professional organization which provides guidance and training of government accounting, auditing, and financial management. (GFOA)

**GOVERNMENTAL ACCOUNTING, AUDITING AND FINANCIAL REPORTING:** A publication of GFOA which provides practical guidance to implement pronouncements issued by the Governmental Accounting Standards Board.

**GOVERNMENT FUND:** Account for the operations and maintenance of typical activities including debt service and capital projects.

**PAYMENT IN LIEU OF TAXES:** A contribution by benefactors of Village services who are tax exempt, i.e. certain utilities, non-profit organizations, who chose or must pay a "tax equivalent amount".

**INVESTMENT INCOME:** Income earned on idle funds which are not immediately needed by the Village.

**INTERGOVERNMENTAL REVENUE:** Revenue received from another government in the form grants and shared revenues.

**IVACS:** Intelligent Vehicle Access Control System. System used by the Bayside Police Department for license plate recognition, undercarriage scanning, and driver verification.

**LIABILITY:** Debt or other legal obligations arising out of transactions in the past, which must be liquidated, renewed or refunded at some future date.

**LINE ITEM:** A basis for distinguishing types of revenues and expenditures.

**MDC:** Mobile Data Communications.

**MISCELLANEOUS REVENUES:** Revenues which are not required to be accounted for elsewhere.

**MMSD:** Milwaukee Metropolitan Sewerage District

**NSFD:** North Shore Fire Department

**OPEB:** Other Post-Employment Benefits

**OTHER CONTRACTUAL SERVICES:** Services rendered to the Village by private firms, individuals, or other government agencies. Examples include equipment maintenance, janitorial services, and professional services.

**PERSONAL SERVICES:** Items of expenditures in the operating budget for salaries and wages paid for services performed by Village employees, as well as the fringe benefit costs associated with Village employment.

**PROGRAM BUDGET:** A budget which structures budget choices and information in terms of programs and their related work activities, (i.e., repairing roads, treating water, etc.), provides information on what each program is committed to accomplish in the long run (goals) and in

the short run (objectives), and measures the degree of achievement of program objectives (performance measures).

**RESERVED FUND BALANCE:** For governmental funds and expendable trust funds, the portion of fund balance that is not available for appropriation because it is either legally restricted (e.g., encumbrances) or not spendable (e.g., long-term receivables).

**RESERVED RETAINED EARNINGS:** Generally, a portion of retained earnings reflecting the excess of restricted assets over related liabilities.

**RETAINED EARNINGS:** Net income and losses of all prior periods adjusted for transfers and amounts of depreciation charged to contributed capital.

**REVENUE:** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues and interest income.

**SALARIES:** Items of expenditure in the operating budget for salaries and wages paid for services performed by Village employees.

**SHARED REVENUES:** Revenues levied by one government but shared on a predetermined basis, often in proportion to the amount collected at the local level, with another government or class of governments.

**SPECIAL ASSESSMENT:** A compulsory levy made against certain properties to defray all or part of the cost of a specific capital improvement or service deemed to benefit primarily those properties.

**SPECIAL REVENUE FUNDS:** Special revenue funds are used to account for the proceeds from specific revenue sources that are legally restricted to expenditures for specific purposes.

**TAXES:** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people.

**TAX LEVY:** The total amount to be raised by general property taxes for operating and debt services purposes specified in the Village Board Adopted Budget.

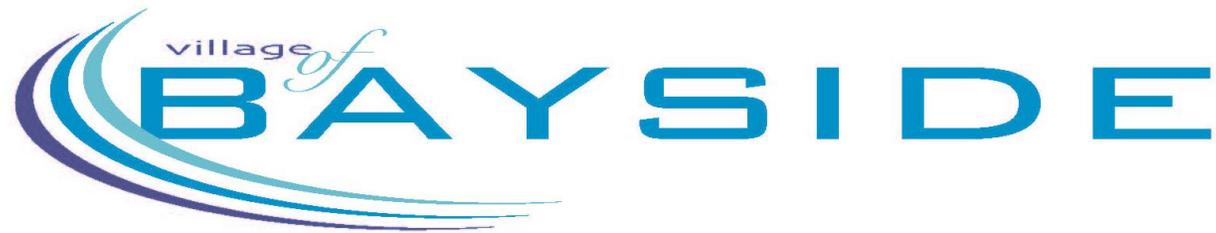
**TAX RATE:** The amount of tax levied for each \$1,000 of valuation. The equalized (full) value tax rate is calculated using the equalized value of the Village. The assessed value tax rate is calculated using assessed value.

**TRAINING/CONFERENCES:** Items of expenditure for travel and training costs incurred by the Village on behalf of employees. These include mileage, meals, conferences, conventions and in and out of state travel.

**UNRESERVED FUND BALANCE:** In a governmental or expendable trust fund, the balance of net financial resources that is spendable or available for appropriation. In a nonexpendable or pension trust fund, the portion of fund balance that is not legally restricted.

**USER CHARGE/FEE:** The payment for direct receipt of a public service by the party benefiting from the service.

# 2013/2014 Fiscal Analysis



*A Trend and Line-Item Analysis on Fiscal Health*

Prepared by:

Andrew K. Pederson, Village Manager

Lynn Galyardt, Director of Finance and Administration

## Introduction 2013/2014 Financial Analysis

It is with great pride that the Village staff present the annual Village of Bayside Financial Analysis. Although there are indications that the economic outlook is improving, the need to monitor the use of the Villages resources and continue to improve our fiscal position still exists. Accountability to the Village Board of Trustees and the citizens of Bayside is an integral factor guiding daily operations. The Financial Analysis provides a normative approach to vital measurements of fiscal position. Attention was given to identifying appropriate financial indicators that provide an overall snapshot of the Village's fiscal health.

Fiscal health can be broadly defined as a local government's ability to finance services on a continual basis. Specifically, financial health and condition refers to a government's ability to:

- 1) Maintain existing service levels,
- 2) Ability to withstand economic pressures and disruptions,
- 3) Meet the changing demands of the community, and
- 4) Meet the needs to fund future liabilities, debt, and federal/state mandates.

Through the use of this financial trend analysis the Village of Bayside can evaluate factors which represent the primary forces that influence financial health. This analysis provides a general framework on understanding the Village's current financial condition and provides a basis in which to compare future years. As we continue to use the document on a yearly basis, we are provided the ability to take a long-term, or "broad stroke" perspective.

The main purpose of the Annual Financial Analysis is to monitor the overall position of the Village's finances. In addition, the document serves as a trend indicator for both positive and negative highlights.

*Andy Pederson*

Andy Pederson, Village Manager

*Lynn Galyardt*

Lynn Galyardt, Director of Finance/Clerk/Treasurer

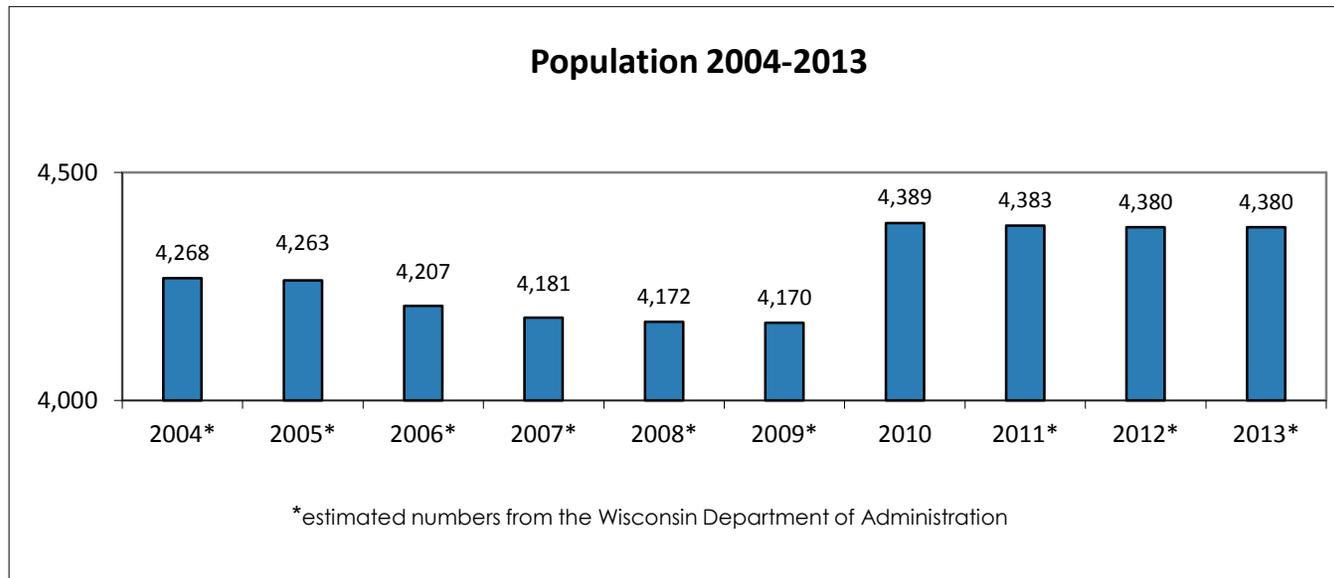
# Financial Indicators

## Population

**Formula:** Raw Population Figures

**Description:** Demographic trends drive the demand for municipal goods and services.

**Bayside Analysis:** For 2013, the Wisconsin Department of Administration stated the Village remained approximately the same in overall population. The chart shows that in comparison to the 2004 Wisconsin Department of Administration report the Village's population has increased by 2.62%. According to the US Census Bureau the average family size has reduced from 2.98 in 1990 to 2.89 in 2000 to 2.54 in 2010. Often, population can be viewed as cyclical in nature. While mature families have children leaving the home, younger families provide the opportunity for growth in population numbers. Because of the built-out nature of the community, only a minor shift in population (negative or positive) is to be expected.

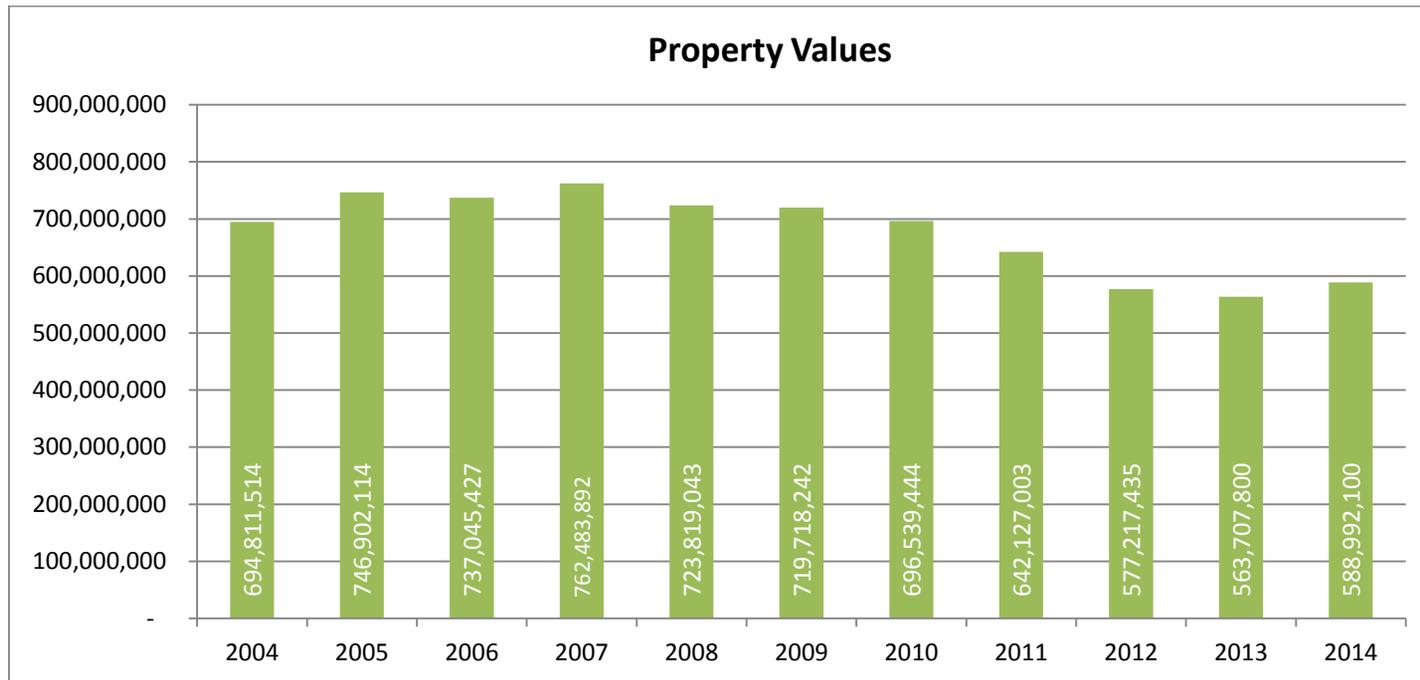


## Property Values

**Formula:** Property values turned into constant dollars. (Base Year Value x New CPI/OLD CPI)

**Description:** Property values indicate the stability of the tax base.

**Bayside Analysis:** Property values have begun to rebound in 2014. Due to the national recession, which officially began in December, 2007 the housing market has suffered. The Village's location, as well as its strong property maintenance standards, helps subdue the overall loss. Since 2004, based on constant dollars, property values have decreased over 15.23%.

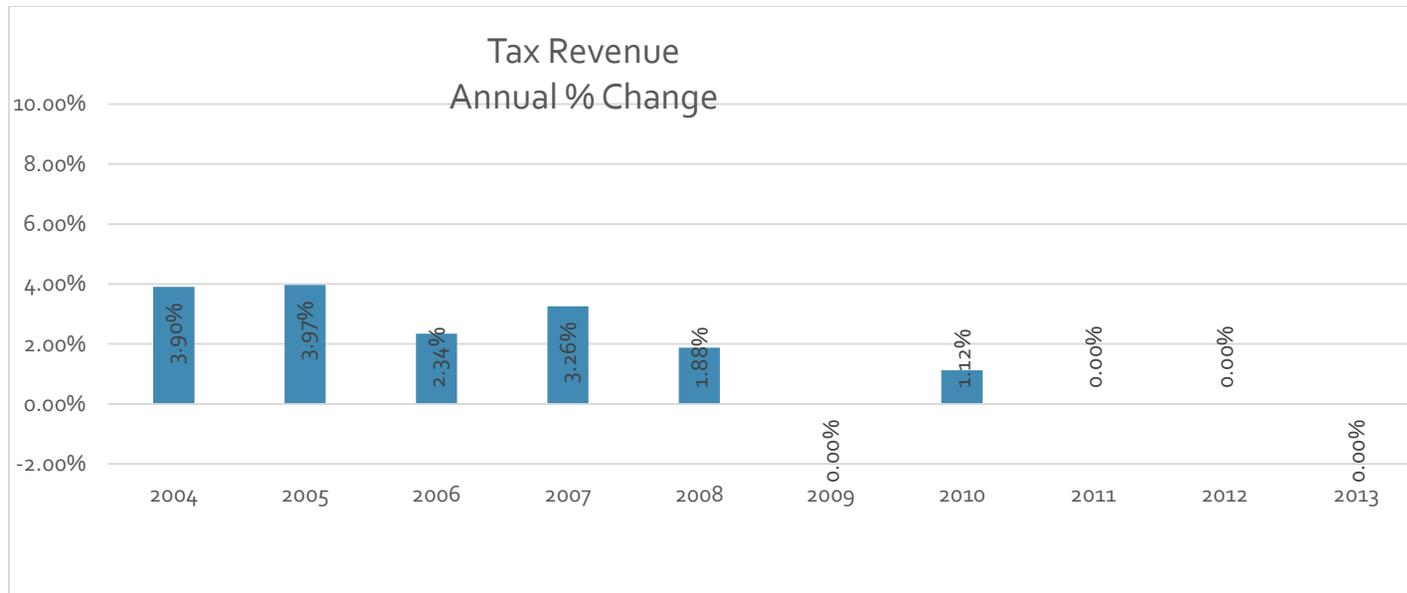


## Tax Revenue (Property Tax Levy)

**Formula:** Base Year Value x New CPI / Old CPI

**Description:** Tax revenue represents the primary financial base of local government operations. A decrease could reflect a decline in property values, defaults on property taxes, or decline of fiscal health at the national or state level.

**Bayside Analysis:** Tax revenues for the Village of Bayside have been fairly consistent with minimal variation. In 2004 the revenues were actually decreased by .01% from the previous year and in 2009 there was no increase from 2008. The tax revenues have remained constant since 2011.

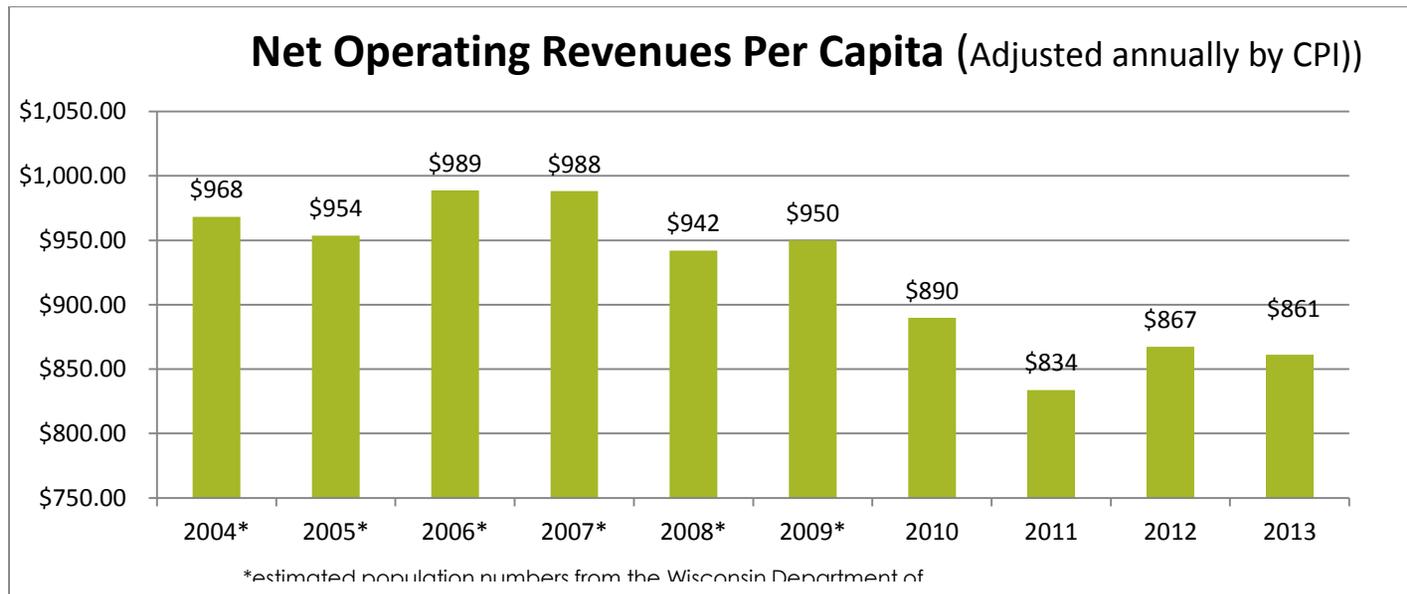


## Net Operating Revenues Per Capita

**Formula:** Net Operating Revenues (2013 constant dollars)/Population

**Description:** Net Operating Revenues Per Capita shows changes in revenues relative to changes in population size.

**Bayside Analysis:** Over the 10-year period, revenues per capita decreased from \$968 to \$861. These figures are adjusted for inflation. However, it should be noted that population during the same period increased by 2.62%. If population figures had remained constant the Village would have received \$883.86 per capita (2.62% more) for 2013.

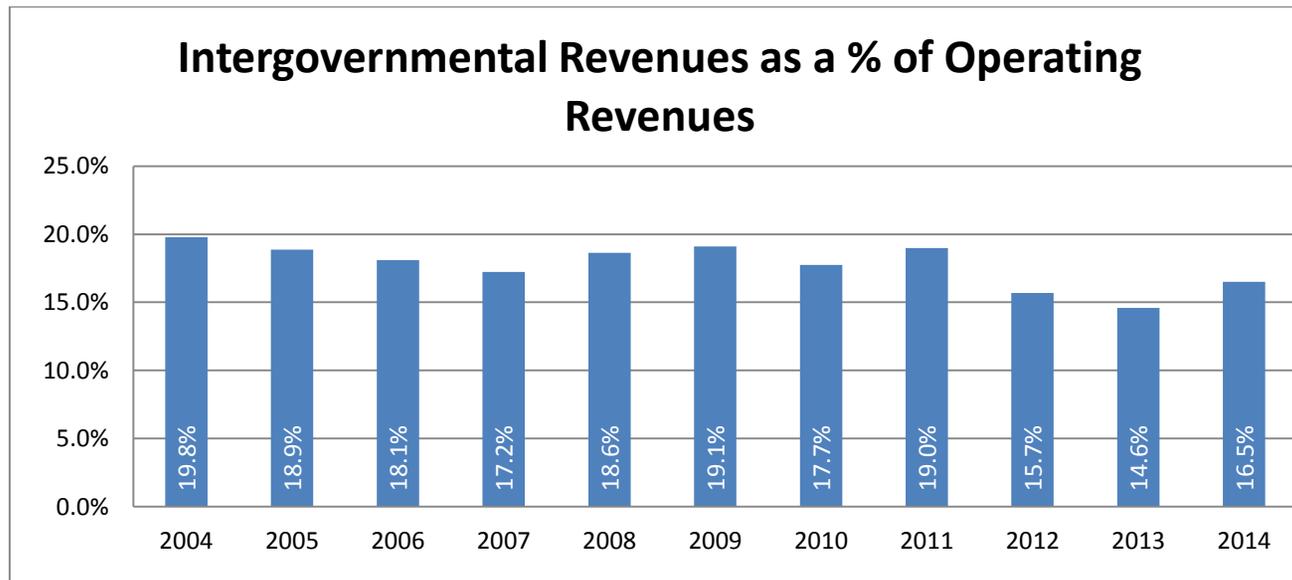


## General Fund Intergovernmental Revenues as a % of Operating Revenues

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

**Bayside Analysis:** On average during the study period, intergovernmental revenues totaled 17.9% of operating revenues. The dollar difference between 2004 intergovernmental revenues and 2013 revenues totaled \$103,614. Overall, the trend shows that for the Village of Bayside intergovernmental revenues were fairly fixed, however, the State Budget reductions this trend is decreasing.

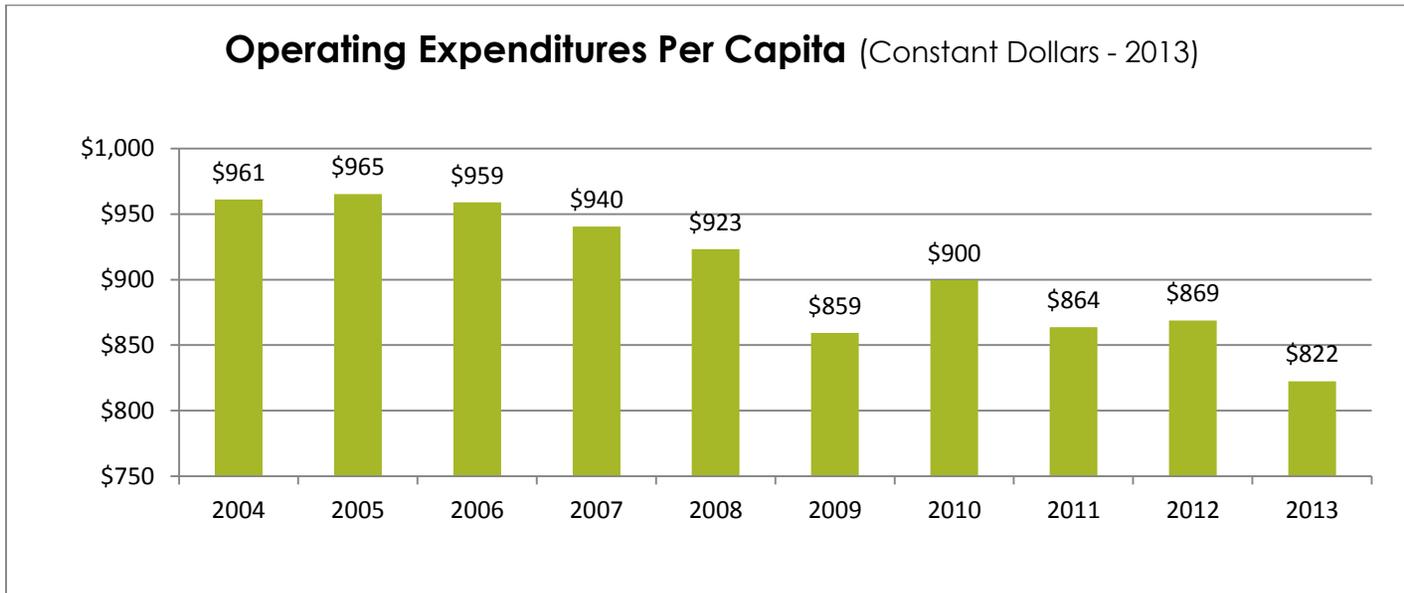


## Operating Expenditures Per Capita

**Formula:** Net operating expenditures (constant dollars)/population

**Description:** Changes in per capita expenditures reflect changes in expenditures relative to changes in population.

**Bayside Analysis:** According to the study period, General Fund per capita expenditures in constant dollars have decreased by \$139 from 2004 to 2013.

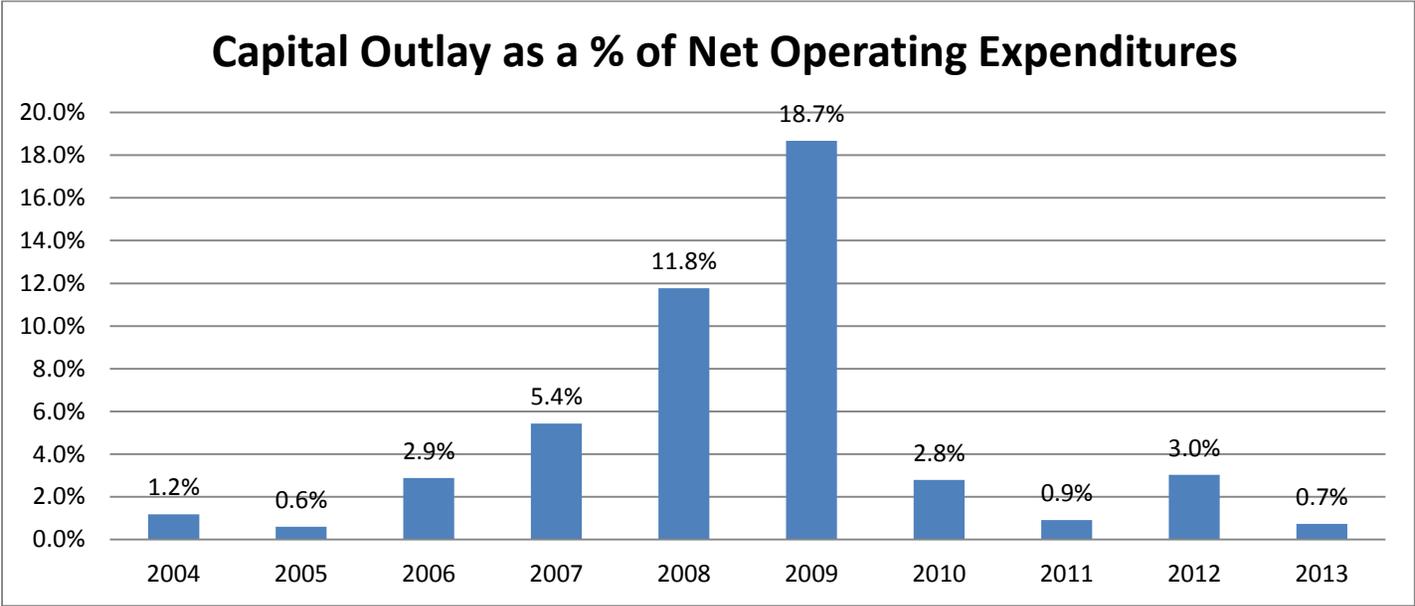


# Capital Outlay

**Formula:** Capital Outlay from Operating Funds/Net Operating Expenditures

**Description:** Expenditures for operating equipment such as police squad cars and public works vehicles drawn from the operating budget are usually referred to as "capital outlay." In the Village of Bayside, capital outlay has been referred to as the Capital Equipment Replacement. Capital Outlay/Equipment Replacement does not include capital budget expenditures for construction of infrastructure improvements such as streets or buildings.

**Bayside Analysis:** Over the years, the relationship between capital outlay and operating expenditures should remain about the same. In some cases, changes in service delivery, reduction in equipment, or greater life-span may impact this relationship. For the Village of Bayside, capital outlay purchases have ranged from a low of 0.06% to a high of 18.7% in comparison to net operating expenditures. During the period, the average percentage was 4.8% (\$162,740.80). For 2007, the budget process was modified to include a Capital Improvement Plan for outlay purchasing and will continue to provide a positive for the percentage of net operating expenditures.

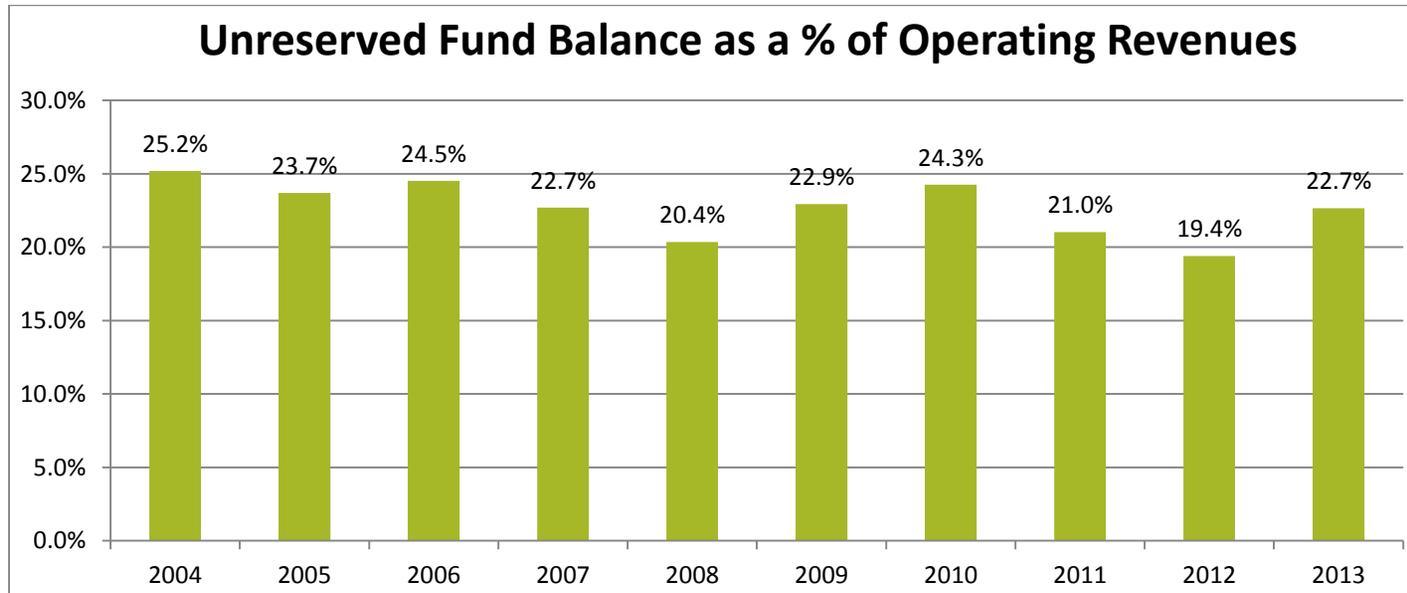


## Undesignated General Fund Balances

**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 also affect its ability to accumulate funds for capital purchases without having to borrow or impact bond ratings.

**Bayside Analysis:** While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village of Bayside is regarded as being in a good position since it has maintained a percentage between 19.4% (2012) and 25.2% (2004). In 2006 the Village of Bayside established a formal fund balance policy. This policy sets a goal of maintaining a fund balance of at least 20% of budgeted general fund appropriations. In addition, amounts over the 20% are to be allocated to the following: 10% to remain in the General Fund Balance, 10% to Police Department Capital Reserve, 5% to the Administrative Services Capital Fund, 25% to the Department Community and Utility Capital Reserve, and 50% to the Road Reserve Fund. The overall goal of unreserved fund balances is to remain around the 20% mark.

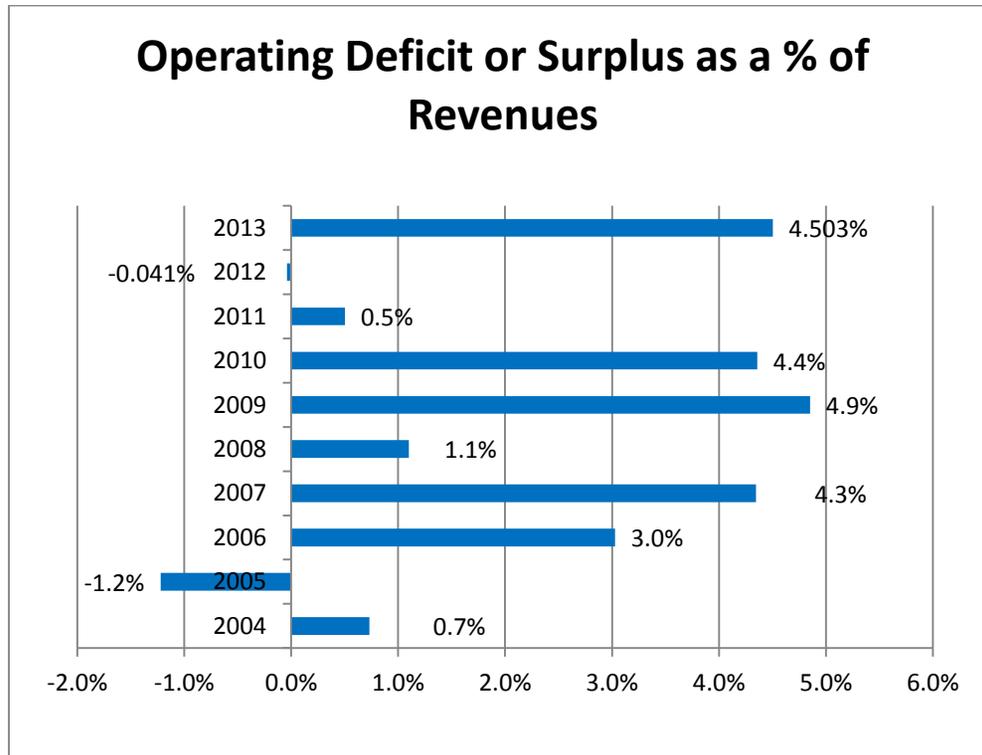


## Operating Deficit or Surplus

**Formula:** General Fund Operating Deficit or Surplus/Net Operating Revenues

**Description:** An operating deficit or surplus occurs when current expenditures exceed current revenues or are lower than current revenues. A deficit does not always mean that the budget will be out of balance, because reserves from prior years can be used to cover the difference. It does mean, however, that during the current year, the government is spending more than it is receiving. An operating deficit in any one year may not be cause for concern, but frequent and increasing deficit can indicate that current revenues are not supporting current expenditures and that serious problems lie ahead.

**Bayside Analysis:** The Village of Bayside in eight of the last ten years has had a surplus. The deficits occurred in 2005 and 2012. The positive note here is that the average surpluses were greater than the average deficit and there were more surpluses than deficits during the study period. In addition, these surpluses have occurred during levy limits and decreased State aids.



## 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).

**Bayside Analysis:** The Village of Bayside has seen a consistency in the net direct bonded long-term debt as a percentage of assessed valuation. The range is between 1.7% and 2.2% with the average being 2.0%. State Law allows for up to 5.0%. Of the Village's debt, 14% of the total relates to the North Shore Fire Department borrowing. In terms of long-term debt as a percentage of personal income, the Village has ranged from 5.5% to 8.1% with the average of 6.8%. Overall, this indicator is fairly strong for the Village of Bayside.

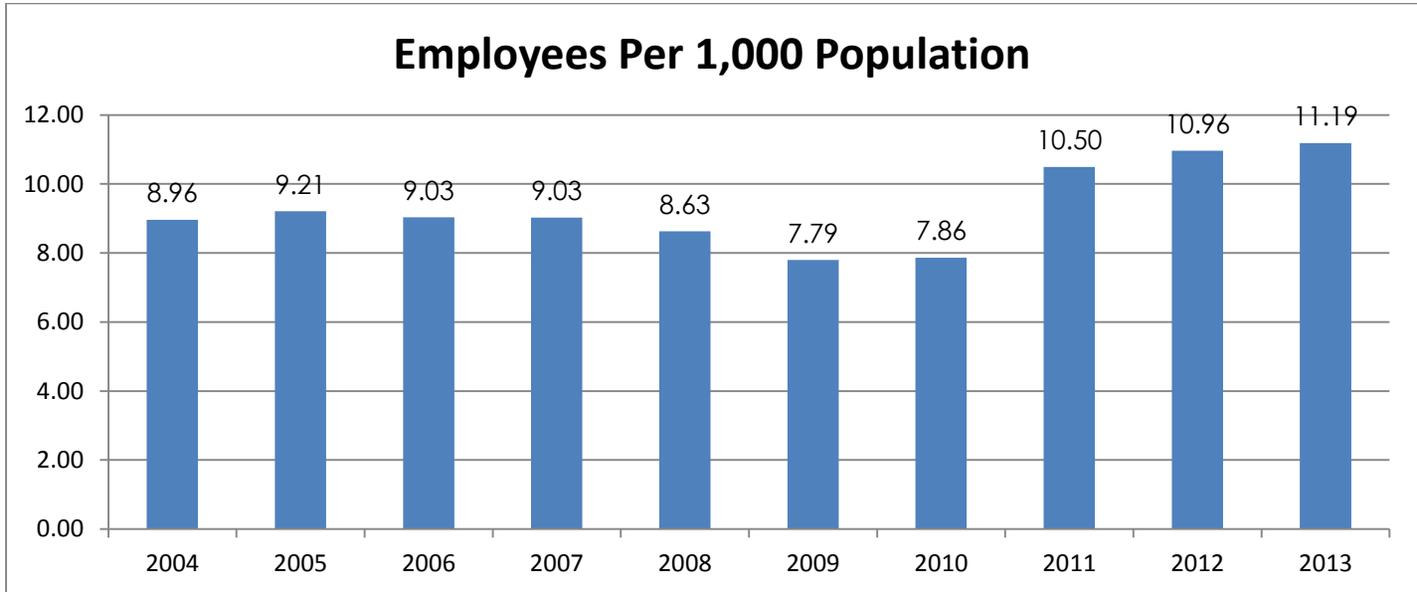


## Employees per 1,000 Population

**Formula:** Number of Employees/Population in Decimal Form

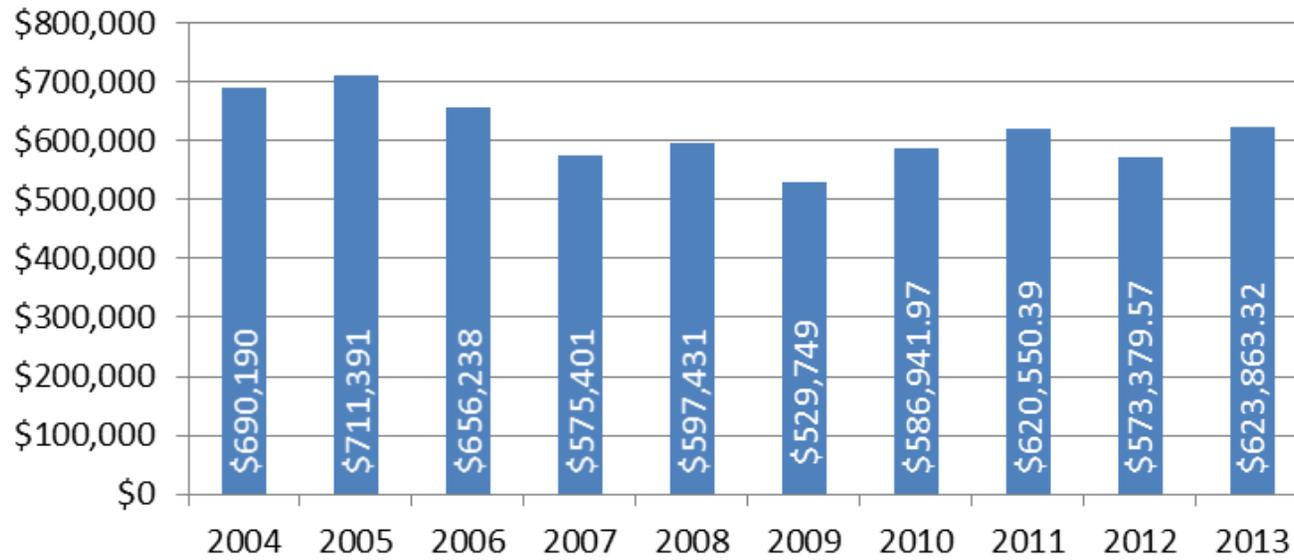
**Description:** Personnel costs are a major portion of a local government’s operating budget, plotting changes in the number of employees per capita is one way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues and that government is becoming more labor intensive or that personnel productivity is declining.

**Bayside Analysis:** This is a positive financial trend for the Village. The number of full-time equivalencies increased from 38.25 in 2003 to 49 in 2014. The number of Village employees reached a peak of 11.19 per 1,000 residents in 2014 due to the addition of the consolidated dispatch communication center for the North Shore area.



# Line Item Expenditures 2004 - 2013

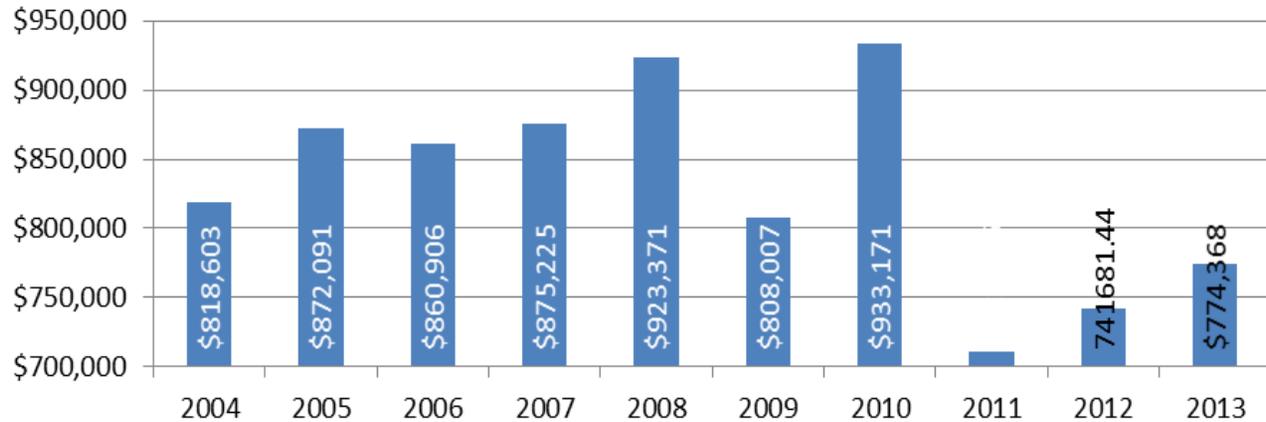
## General Government (2004 - 2013)



General government expenditures are lower than in 2004 by 9.61% and by 12.30% from 2005. Reduced staffing, as well as improved cross training has helped keep expenditures from increasing each year.

General government employees include three full time workers, and periodically employs a graduate intern and management assistant. Functions include management and administration of everyday operations, implementation of policy, financial and investment management, budget development and oversight, elections, tax bill distribution and collection, permit coordination, and Village communications.

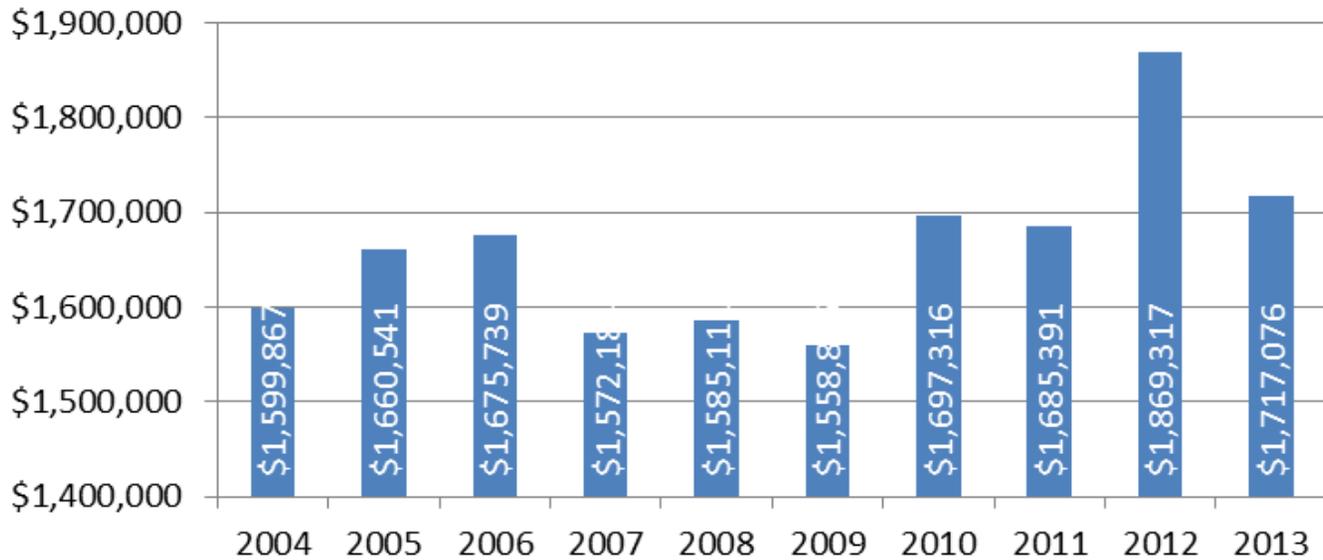
## Department of Community & Utility Services (2004 - 2013)



The Department of Utility and Community Services expenses decreased by 5.4% from 2004 to 2013. The purchase of capital equipment caused the increase in 2010 expenditures.

The Department of Community & Utility Services provides garbage and recycling services to residents as well as maintaining the Villages infrastructure system. In 2013, the department was comprised of a director, a foreman, a mechanic, and four municipal technicians.

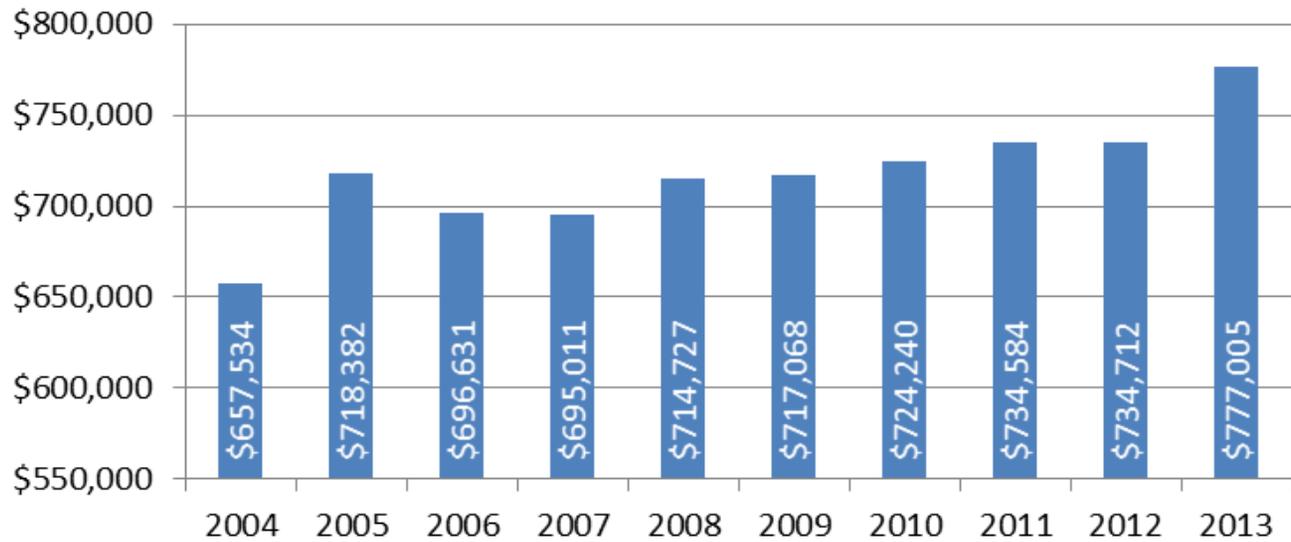
## Police Department (2004 - 2013)



The Bayside Police Department provides round the clock protection for its residents. Costs to operate the department reached a high of \$1,869,317 in 2012 due to increase in overall expenditures.

In 2013 the Police Department was comprised of a chief, a captain, a lieutenant, three sergeants, and eight patrol officers. Mutual aid is provided to the North Shore communities on an as needed basis.

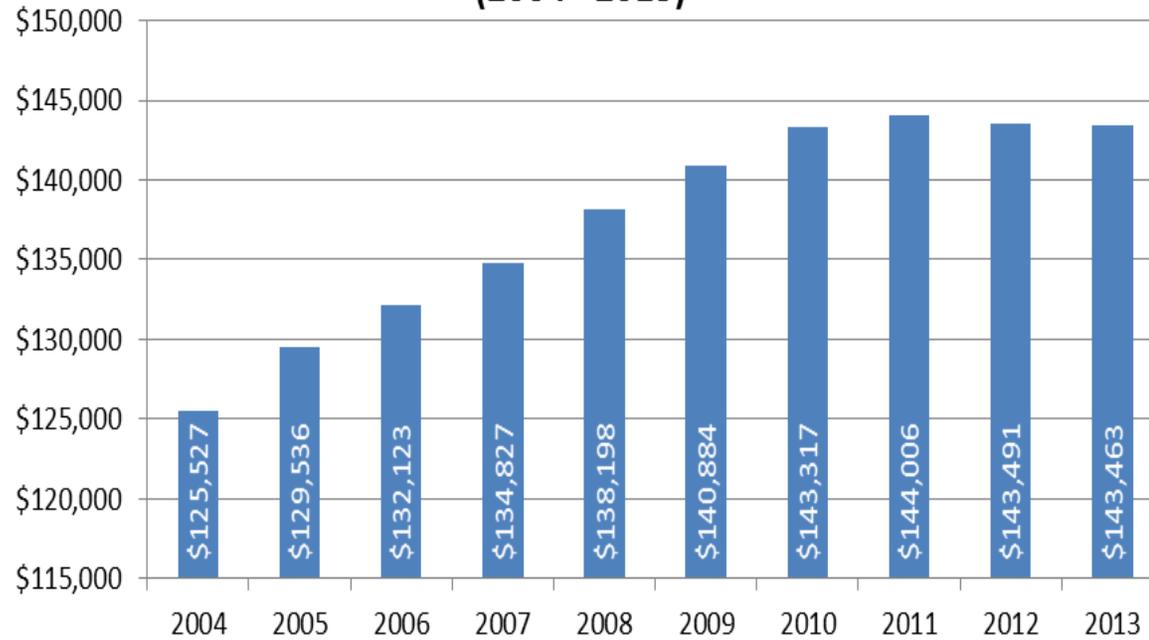
## North Shore Fire Department (2004 - 2013)



The Village of Bayside contribution to the North Shore Fire Department has ranged from a high of \$777,005 in 2013 to a low of \$657,534 in 2004.

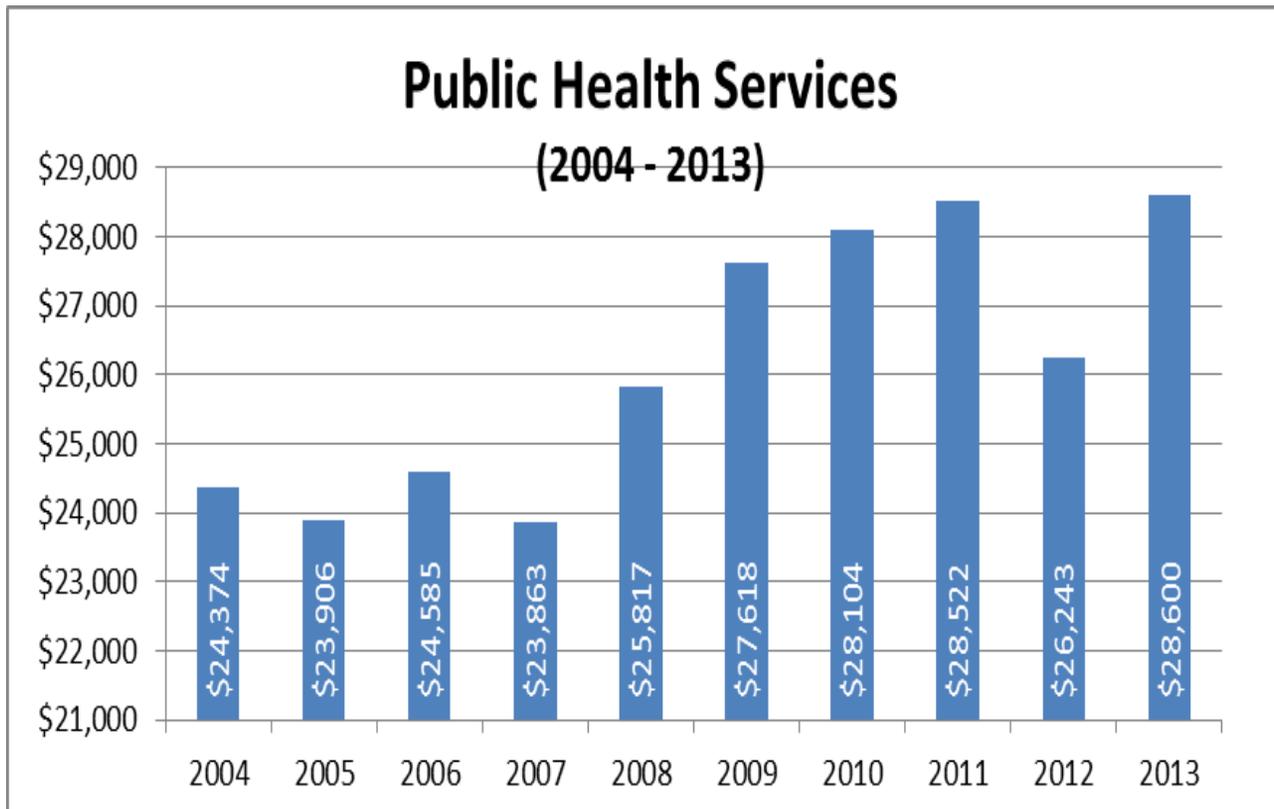
The North Shore Fire Department was created in 1995 to help service the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. Station five was built in 2005 along Brown Deer Road to aid in service delivery to Bayside and the surrounding area.

## North Shore Library (2004 - 2013)



Since 2004, the Village has increased its portion to the North Shore Library by over \$17,936. On average, contributions have increased by 1.98% per year.

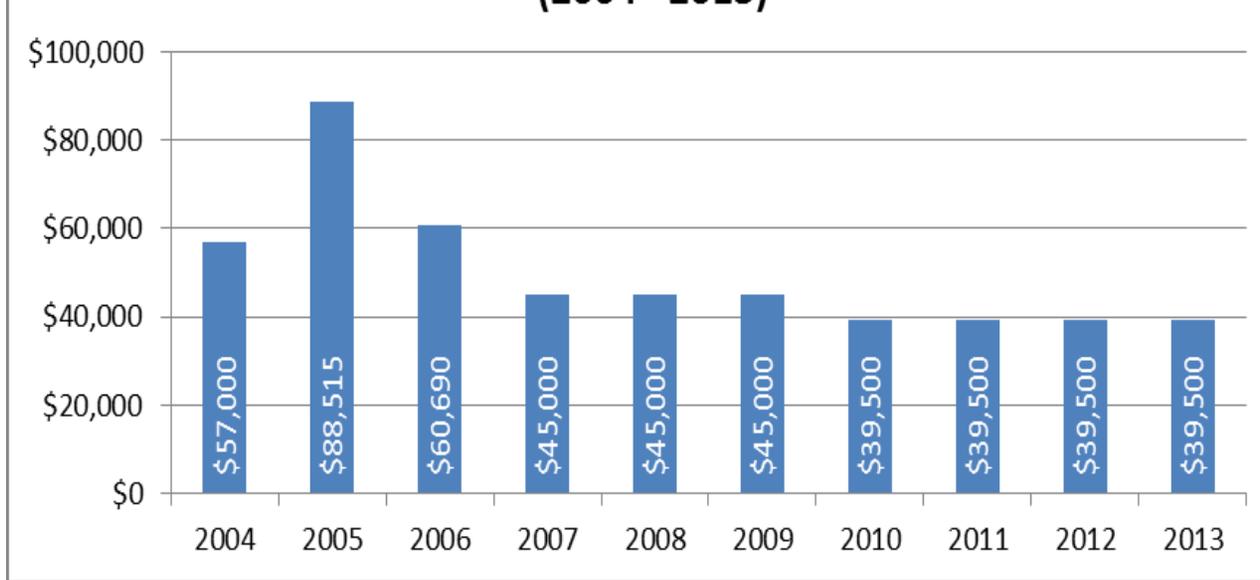
In 1979, the Village of Bayside and Fox Point established the Fox Point-Bayside Library in Stormonth School. In 1986 the Library was relocated to Glendale and now includes Bayside, Fox Point, Glendale, and River Hills as partners in providing financial resources for the Library.



The Village participates in the North Shore Health Department and annual contributions since 2004 have increased by \$4,226 (2013) or 4.0% on average. The Village anticipates that the average annual increase will continue to flatten over the next few years.

2005 Annual Report: In 2005 the health department had total expenditures and revenues of \$369,884 and had a total staff of eight. Salaries and benefits totaled \$333,645 or 90.2% of expenditures. Bayside contributed approximately 6.5% to the total expenditures.

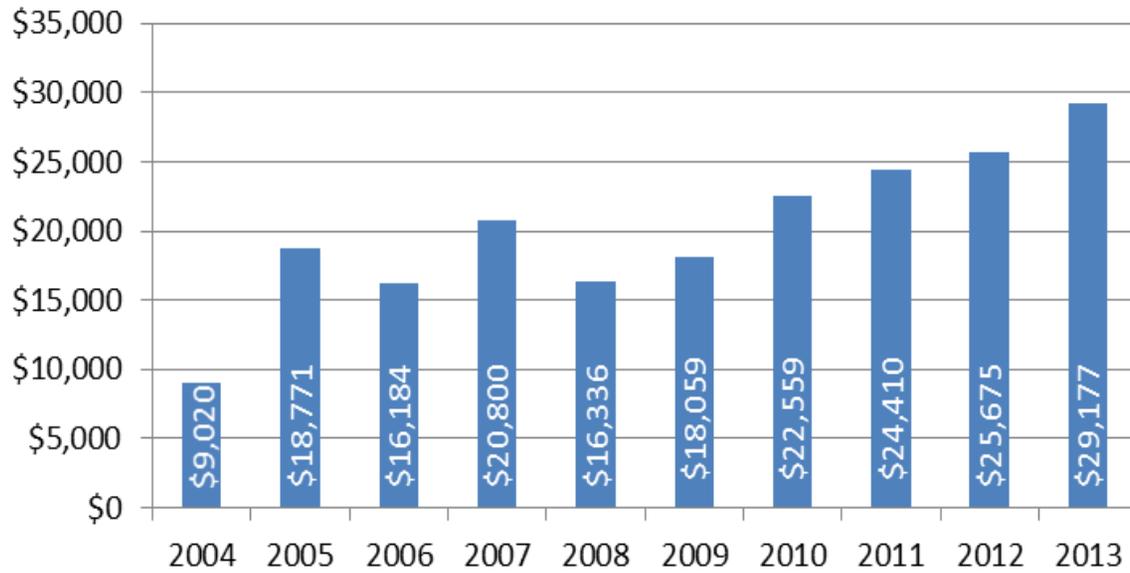
## Assessment Services (2004 - 2013)



From 2004 to 2013, Assessment Services averaged \$49,921. With the change in Assessors to Accurate Appraisal, the Village is realizing a savings of a considerable amount of money. For 2013, the budgeted amount was \$39,500 or a 30.70% decrease from 2004.

Assessment Snapshot: According to the 2013 Statement of Assessments (SOA), the Village of Bayside had a total assessed value of \$563,707,800. From 2004 to 2013, assessed values increased by 1.33%.

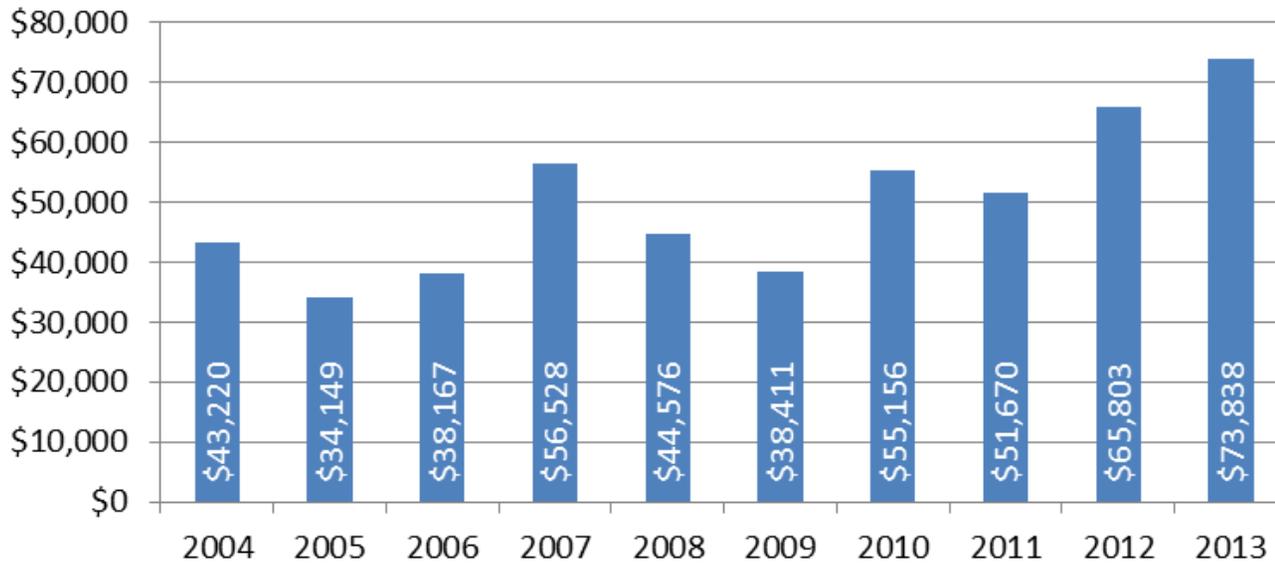
## Audit Services (2004 - 2013)



The Village completes an audit on an annual basis to ensure fiscal accountability. Audit Services have increased by \$20,157 since 2004. The increase is the result of new standards set by the Governmental Accounting Standards Board.

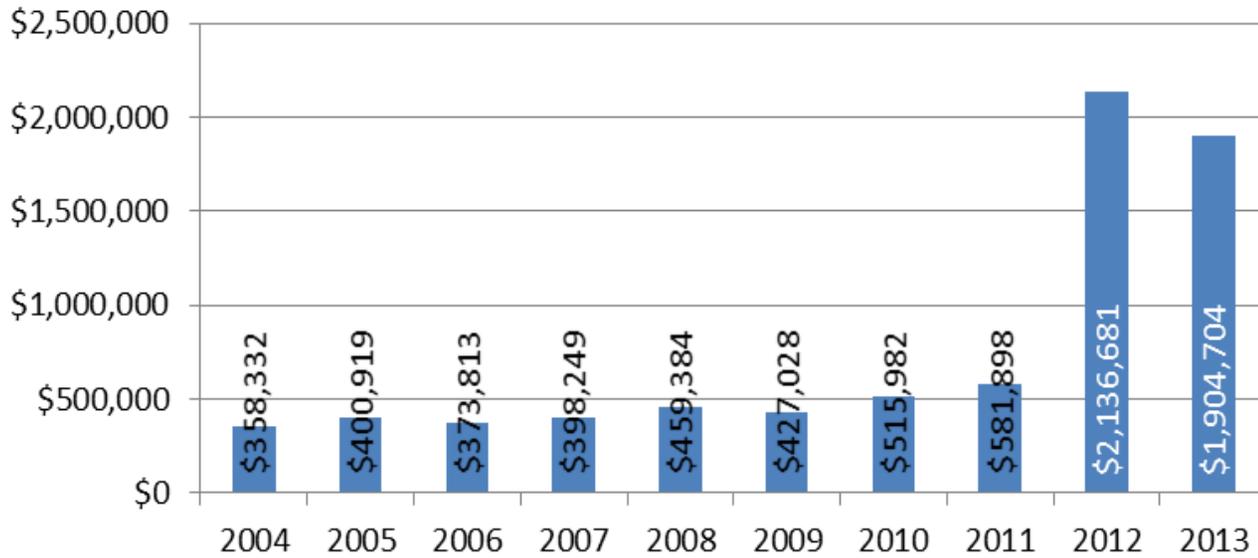
GASB No. 45: This statement requires municipalities to display other post-employment benefits (OPEB). The Village of Bayside hired an actuarial consultant to complete the study in 2010. The OPEB report must be updated every three years.

## Inspection Services (2004- 2013)

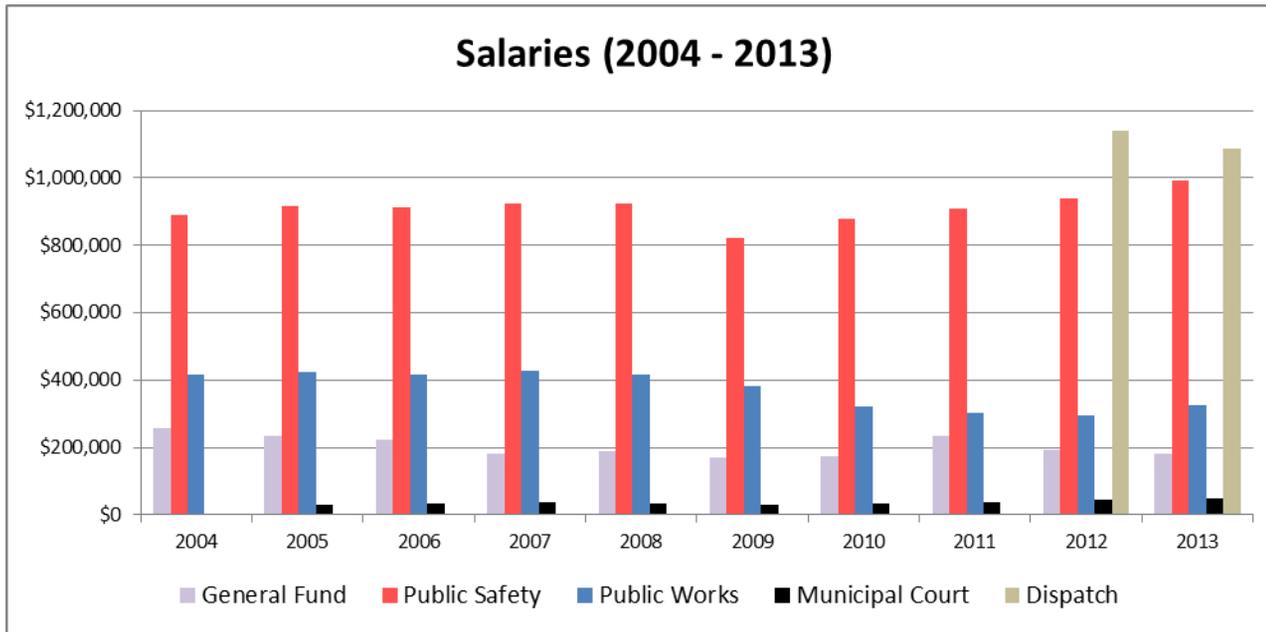


The Village contracts for inspection services through Independent Inspections. Costs for these services are based on 90 percent of the dollar amount of the permit fees collected. These fees reached an all-time high in 2013 (\$73,838).

## Dispatch Services (2004 - 2013)

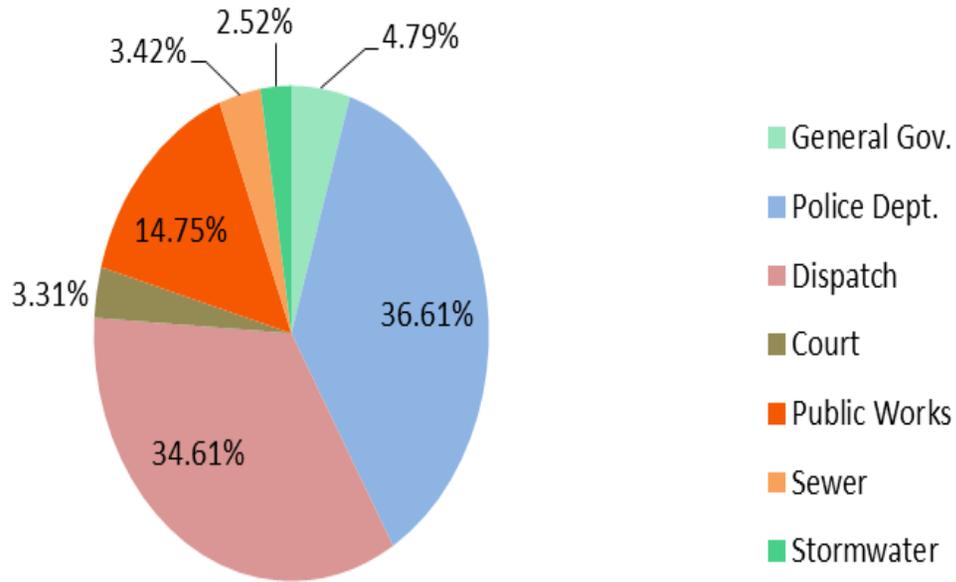


In May of 2012 the newly constructed Dispatch Center opened to provide dispatch services to the Villages of Shorewood, Whitefish Bay, River Hills, Fox Point, Brown Deer, the North Shore Fire Department and the City of Glendale.

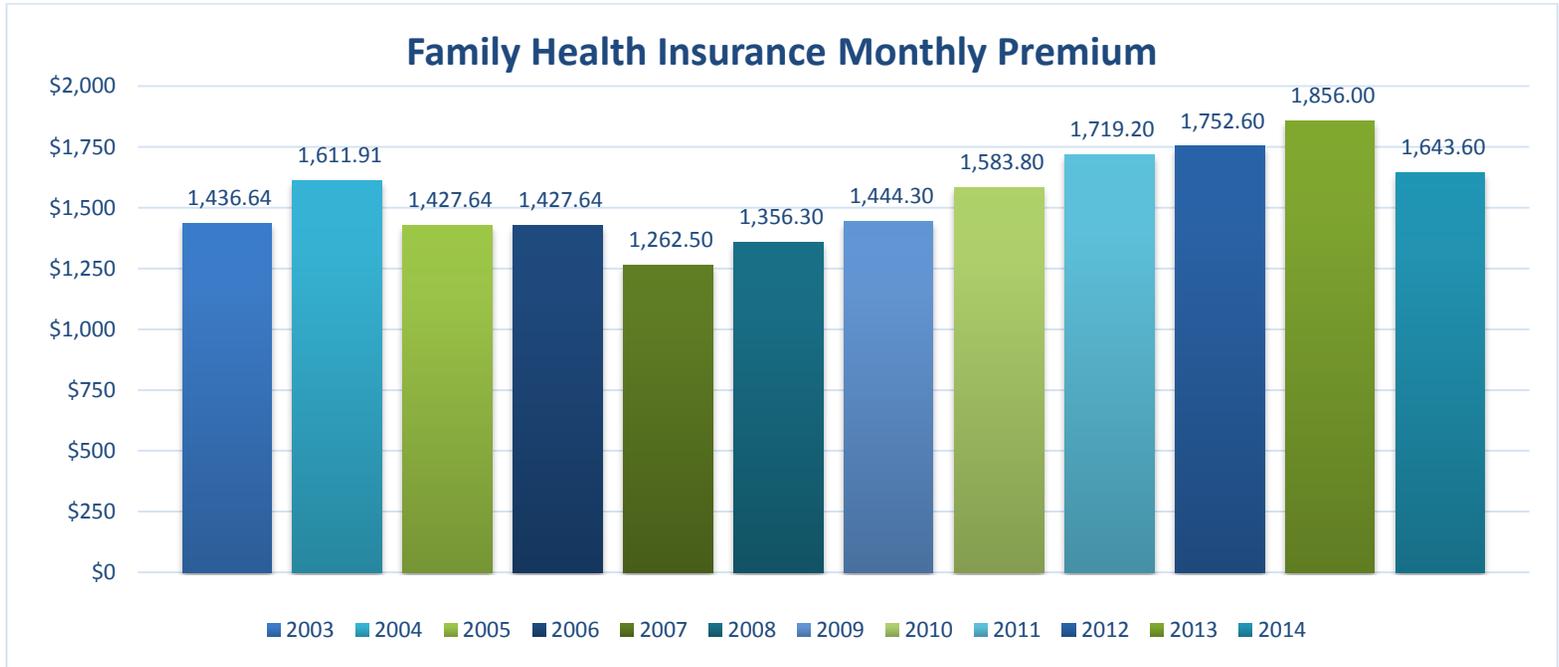
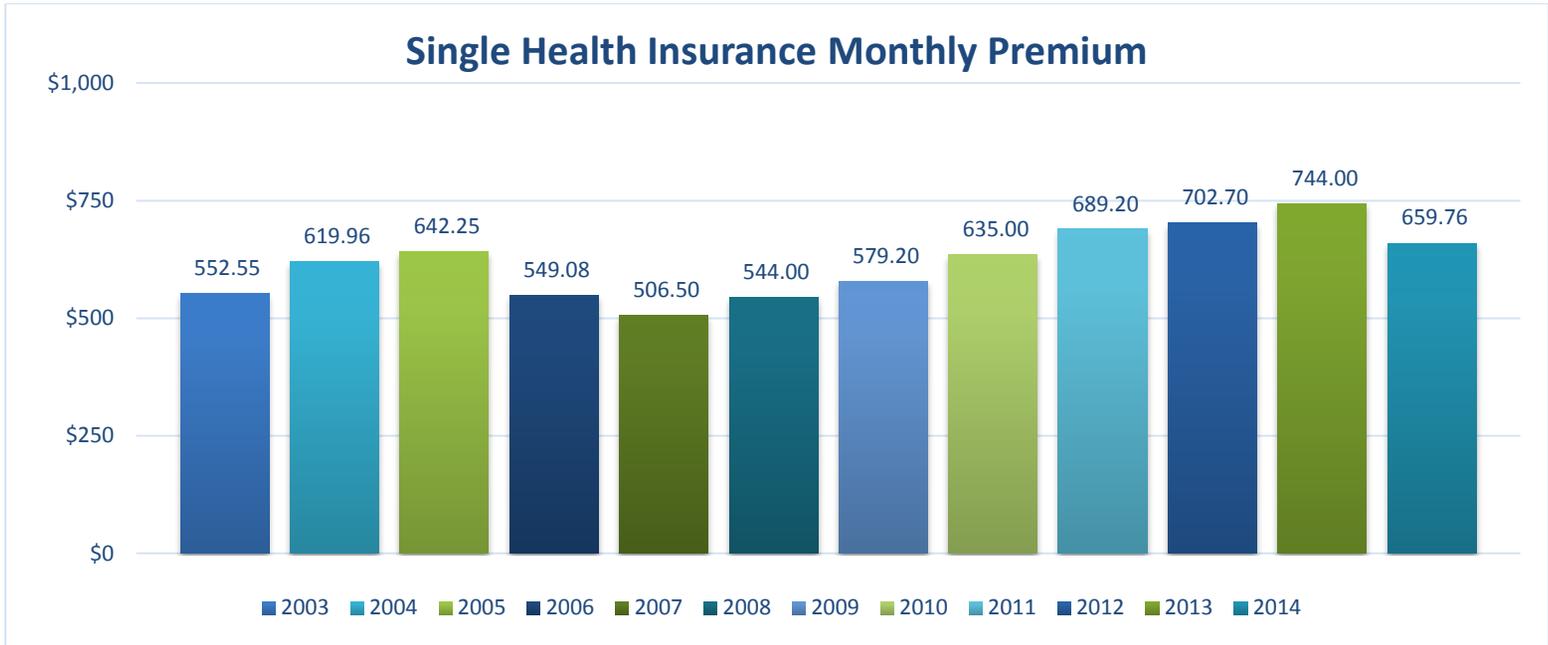


General Government salaries have decreased 29.58% from 2004 to 2013. Public Safety has increased by 11.36%. Community & Utility Services has decreased by 21.95% from 2004 to 2013 in term of actual end of year line item data (12/31). This is the second year that Dispatch salaries have been included.

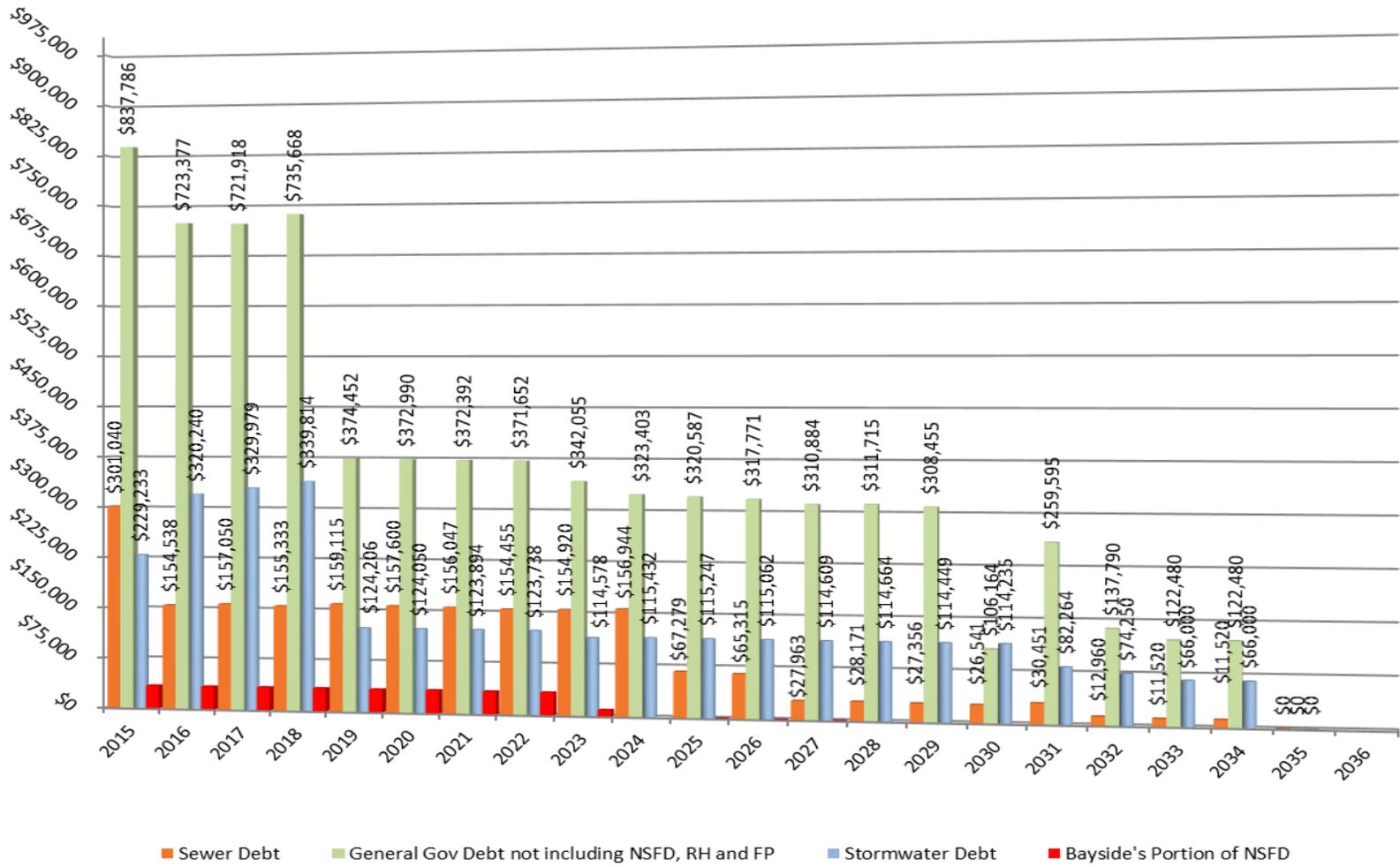
## 2013 Health Insurance Premiums



General Fund Health Insurance premium percentages have decreased by 49% since 2004 due to plan changes and staffing reductions. Community & Utility Services premiums have decreased 16% in that same time frame. Public Safety has increased by 3% since 2004 due to the lack of change in employee contribution rate.



## Debt Service Fund by Sub-Category





### **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 through integrity, service and solutions.

### **VALUES FOR OUTCOMES**

#### **Fiscal Integrity:**

Provide strong current and future financial stability.

#### **Civic Engagement:**

Promote public spaces, community values and transparent communications.

#### **Service Excellence:**

Provide solution-based innovative services.

#### **Sustainability:**

Preserve and promote the Village's resources.

