

A scenic view of a beach and ocean framed by trees. The image shows a sandy beach in the foreground, with gentle waves lapping at the shore. The ocean extends to the horizon under a clear blue sky. Lush green trees and foliage frame the top and right sides of the image, with some shadows cast on the sand. A person is visible in the distance on the beach.

2011 Village of Bayside Annual Budget

Adopted November 18, 2010

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Robb DeGraff

William Hersch
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Andrew K. Pederson, Manager

Administrative Services

Lynn Galyardt, Director
Kayla Chadwick, Management Assistant
Cody Loew, Management Assistant

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

Building Inspector

Frank Kurucz, Independent Inspections, Ltd.

Community and Utility Services

Alex Henderson, Director
Rich Hauser, Foreman
Dennis Klumb, Mechanic/Laborer
Bryan Herbst, Laborer
Scott Matusewic, Laborer
Dave Steger, Laborer

Dispatch

Todd Bolton, Dispatcher
Bridget Gitlewski, Dispatcher
Gina Kleeba, Dispatcher
Tammie Kochevar, Dispatcher
Rachelle Naab, Dispatcher
Joseph Walton, Dispatcher/Assistant Court Clerk

Engineer

Kapur & Associates

Municipal Court

Kellie Minikel, Court Clerk

Police

Bruce Resnick, Chief
Scott McConnell, Captain
Thomas Henkel, Lieutenant
Francesca Ehler, Sergeant
Dale Schoessow, Sergeant
Ryan Bowe, Officer
Jason Blochowicz, Officer
Jon Franken, Officer
Michael Groh, Officer
Eric Miller, Officer
Jennifer Mioduszewski, Officer
Charles Paige, Officer

Health Department

Jane Peterson, Director

North Shore Fire Department

Robert Whitaker, Chief

North Shore Library

Richard Nelson, Director

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bayside
Wisconsin**

For the Fiscal Year Beginning

January 1, 2010

President

Executive Director

The Village received the Government Finance Officers Association Distinguished Budget Award for 2010. Bayside has received the award for the following years, beginning January 1:

2008

2009

2010

Community & Organizational Excellence Recognitions & Awards

2010

- ICMA Community Sustainability Award (Under 10,000)
- Government Finance Officers Association Distinguished Budget Presentation Award
- Tree City USA
- Bird City USA
- Employee Recognition - Andy Pederson – Fall 2010



2009

- Milwaukee Business Journal's Green Community of the Year
- League of Wisconsin Municipalities Foth's Good Government Award
- Public Policy Forum, Effective Use of Technology/Managing for Results
- Government Finance Officers Association Distinguished Budget Presentation Award
- Tree City USA
- Employee Recognition - Gina Kleeba/Dennis Klumb – Spring 2009
- Employee Recognition - Tom Henkel – Fall 2009



2008

- Government Finance Officers Association Distinguished Budget Presentation Award
- Employee Recognition - Caroline Fochs – Fall 2008
- Tree City USA

2007

- Lion's Gates –Milwaukee County Historical Society official landmark designation



2006

- Public Policy Forum, Leader of the Future, Andrew Pederson, Village Manager



2011 BACKGROUND & GENERAL INFORMATION

Information, Statistics & Demographics

General

- Date of Incorporation: February 13, 1953
- Form of Government: President, Trustees, Manager
- Area in Square Miles: 2.39
- Population: 4,157 (2010 Estimate)
- Full-Time employees: 29
- Part-Time employees: 0
- Limited-Term employees: 0
- Seasonal employees: 3
- Assessed Valuation: \$648,816,000
- Average Assessed Home Value: \$356,310

Public Safety

- Number of Sworn Police Officers: 13
- Number of Police Stations: 1
- ISO Rating: 2/5
- Number of Fire Stations: 1

Community Recreation

- Acres of Parkland: 7.99
- Number of Village Parks: 1
- Number of County Parks: 1

Infrastructure

- Miles of County Highway System: 0.89
- Miles of Local Roads and Streets: 22.91
- Private Wells: 1,066
- Water Trusts: 4
- Homes Served by Water Trusts: 86
- Homes Served by Contract: 452

Demographics *2000 Census Data

Population:

- White 94.4%
- Black 2.8%
- Asian 1.7%
- Hispanic .08%
- Other 1.02%

Population by Age:

- 0-4 years 5.0%
- 5-19 years 20.0%
- 20-24 years 2.1%
- 25-44 years 20.0%
- 45-64 years 32.1%
- 65-74 years 10.4%
- 75-over 10.4%

- Male: 2,156
- Female: 2,362
- Median Age: 46.5
- Households: 1,769
- Family 75%
- Non-Family 25%
- Avg. Household Size 2.46

Median Income by Category:

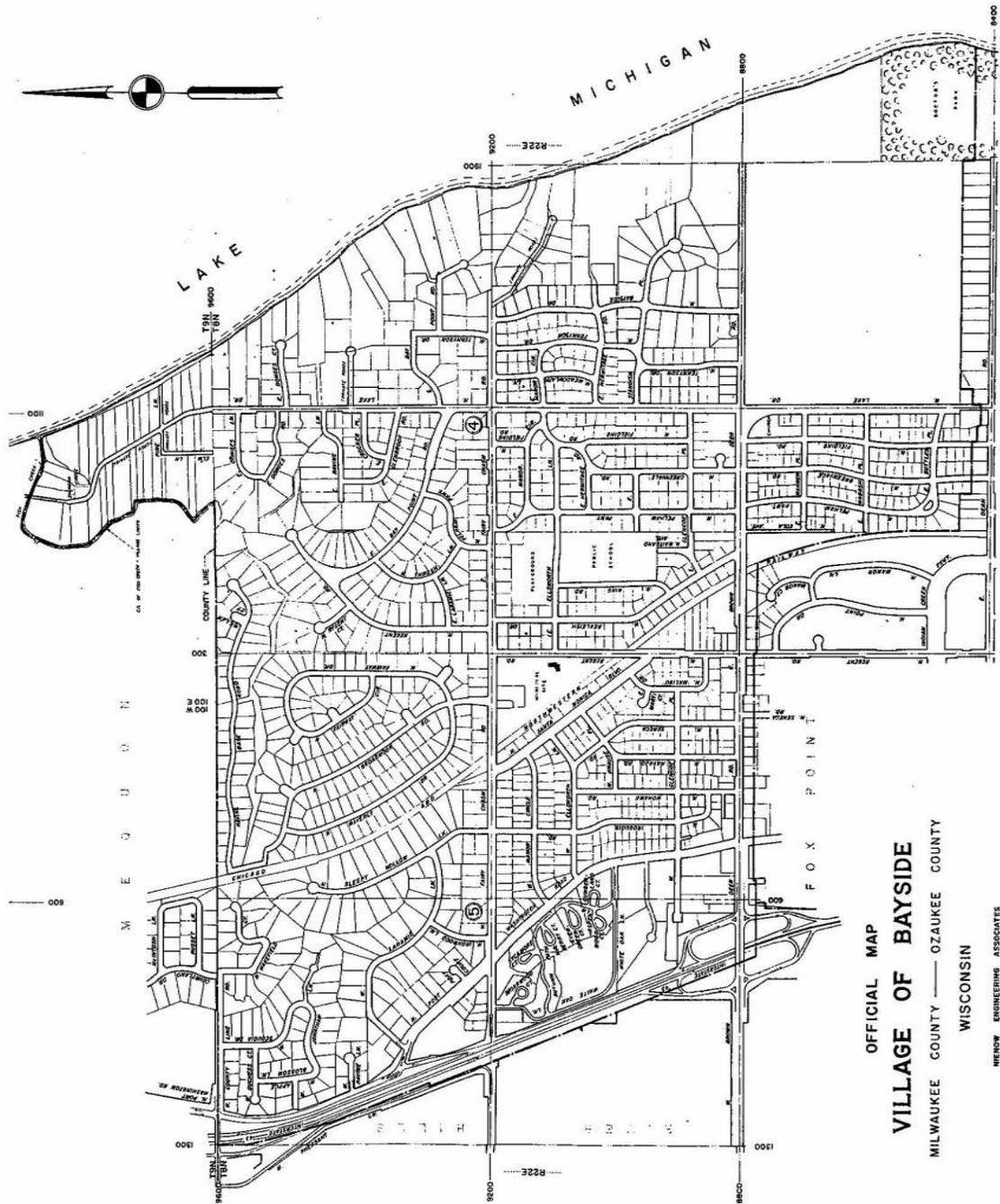
- Household \$88,892
- Family \$104,771
- Per Capita \$49,357

Land Usage:

- Residential 81%
- Family 15%
- Nature Preserve 4%

Location

The Village of Bayside 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.



Figure 1- Lion's Gate, located at Lake Drive and Fairy Chasm Road

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. Growth continued and in 1955 the Fish Creek area in Ozaukee County was annexed. Today Bayside comprises approximately 2.39 square miles. Approximately 81% of the total acreage is zoned for residential use; 15% is natural conservancy (the 225 acre Schlitz Audubon Nature Center and the northern ravines of Nature Conservancy); and 4% 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.



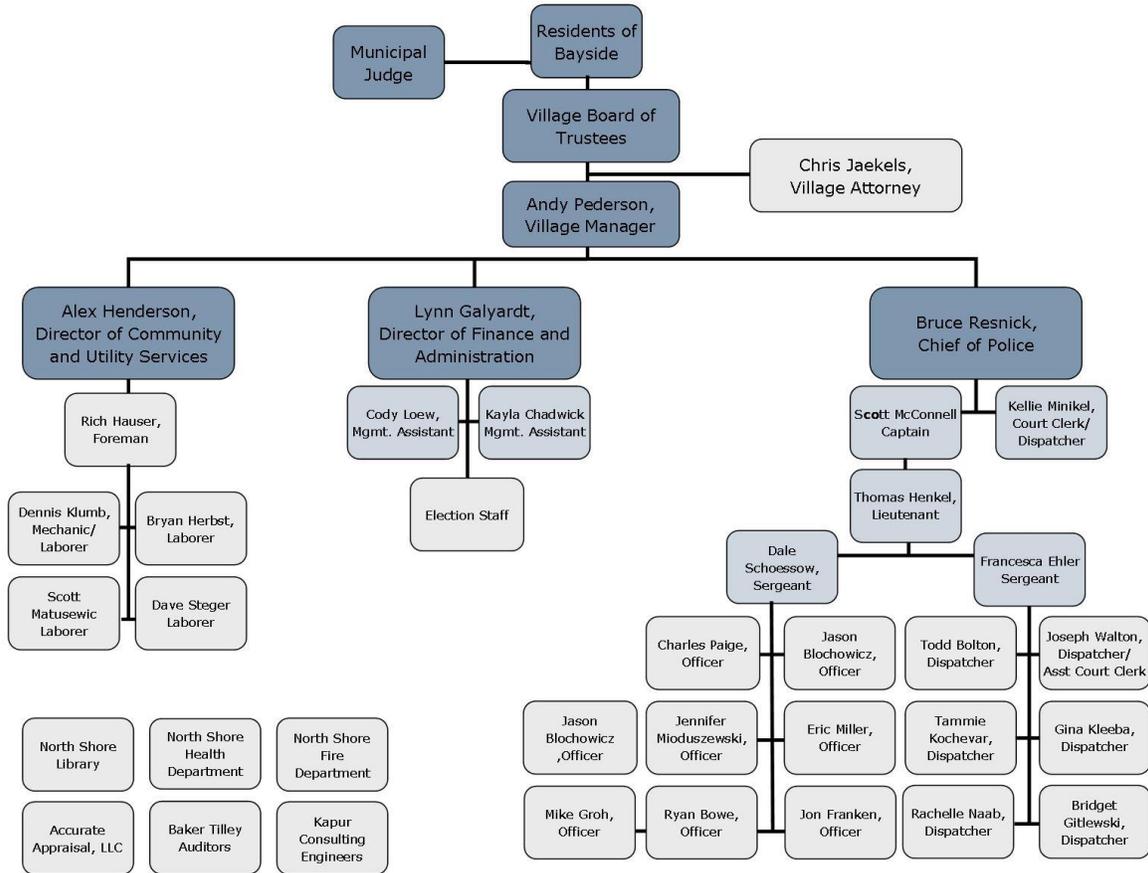
Figure 2 - Bayside Village Hall

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

A popular Bayside attraction is the Schlitz Audubon Nature Center, which has a history dating back to the turn of the century. The Center was formerly known as the "Nine Mile Farm" (nine miles from the Schlitz downtown brewery or nine miles from Wisconsin Avenue - depending on which story you believe). The farm land was accumulated by the Uihlein family (owners of Schlitz) in a series of purchases beginning in 1885 and was in the beginning a working farm supplying food for the family, hay and grain for hundreds of brewery horses used to deliver beer by wagon, and a pasture and hospital for the horses in later life. After the 1930's when horses were replaced with trucks, the area remained undeveloped and was given to the Schlitz Foundation. In 1971 the Foundation donated two hundred plus acres to the National Audubon Center for a nature center. Today, the Center occupies 15% of the Village at 190 acres, making it the largest tract of undeveloped land in Milwaukee County.

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:



The Police Department consists of 13 full-time sworn officers who provide around the clock police protection. Bayside operates a 24 hour dispatch center, providing service to the Villages of Bayside, Fox Point and River Hills. The Municipal Court also provides service to the Village of River Hills. The Village is served by the 108 sworn and 8 civilian member full-time North Shore Fire Department, which serves the seven North Shore communities, to which Bayside is home to Station #5.



The Department of Community & Utility Services is responsible for garbage, recycling, and yard waste collection, street maintenance, snow removal, park maintenance, stormwater and sanitary sewer maintenance, and overall Village maintenance needs.

Health related services for Village residents are available at the North Shore Health Department, located at 4800 Green Brook Drive in the Village of Brown Deer.

The Village is serviced by the North Shore Library located at 6800 N. Port Washington Road in Glendale. Bayside and Fox Point have a joint LX Club for senior citizens at the Dunwood School, 215 W. Dunwood Road, Fox Point.



The Village's sewer system is connected to the Milwaukee Metropolitan Sewerage District. Water service in the Pelham Heath area, west of Port Washington Road from Brown Deer Road to Laramie Lane, and the North Shore East Subdivision is provided by the City of Mequon. There are four water trusts in Bayside: Vista Del Mar, Northway #1, Northway #2 and Santa Monica Blvd. The majority of the homes in Bayside have private wells.

Staffing by Function

Function	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011
Village Board	7	7	7	7	7	7	7	7	7	7
Manager's Office	1	1	1	1	1	1	1	1	1	1
Admin Services	4	4	4	4.00	3.75	3.75	3.25	3.25	3.25	3
Police	15.25	14.25	14.25	14.25	14.25	14.25	14.25	12.25	12.25	13
Dispatch	8	7	6	6	6	6	6	6	6	6
Court	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1
DCUS	10	9	9	9	9	8.5	8.5	8.5	7.5	5.25
Seasonal	4	4	4	4	3	3	2	0	2	3
Recreation	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25	0.25
Sewer	0	0	0	0	0	0.5	0.5	0.5	0.75	0.75
Stormwater	0	0	0	0	0	0	0	0	0.75	0.75
TOTALS:	50.25	47.25	46.25	46.25	45	44.75	43.75	39.5	41.5	41.25

Joint Services and Initiatives

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

- o North Shore Fire Department, Regional Telecommunication Commission, (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Mobile Data Communication Infrastructure group (Bayside, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o North Shore Health Department (Bayside, Brown Deer, Fox Point, Glendale, River Hills)
- o North Shore Library (Bayside, Fox Point, Glendale, River Hills)
- o Dispatch (Bayside, Fox Point, River Hills)
- o Milwaukee Area Domestic Animal Control Commission (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Mobile Data Communication Infrastructure group and Joint Incident Command Station (Bayside, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Municipal Court (Bayside, River Hills)
- o Senior Center (Bayside, Fox Point)

- o Capacity Management Operations and Maintenance (Bayside, Brown Deer, Fox Point, River Hills, Schlitz Audubon Nature Center)
- o Emerald Ash Borer Management Plan (Brown Deer, Fox Point, River Hills, Schlitz Audubon)
- o Public Works Shared Services (Bayside, Brown Deer, Fox Point, River Hills, Whitefish Bay, Shorewood)
- o Milwaukee County Public Works Emergency Response Mutual Aid (Bayside, Brookfield, Brown Deer, Cudahy, Elm Gove, Fox Point, Franklin, Glendale, Greenfield, Greendale, Milwaukee County, Oak Creek, Shorewood, Wauwatosa, West Allis, Whitefish Bay)

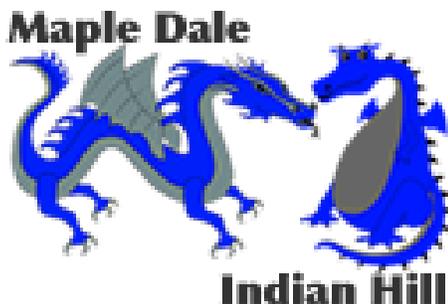
School Districts

The Village is served by the Fox Point-Bayside (<http://www.foxbay.k12.wi.us/>) and Maple Dale-Indian Hill school districts (<http://www.mapledale.k12.wi.us/>) offering comprehensive educational programs for student's kindergarten through eighth grade. Bayside Middle School is located in Bayside.

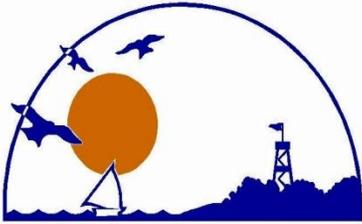
Both school districts are served by Nicolet High School.
<http://www.nicolet.k12.wi.us/>



Bayside Middle School, located at 601 East Ellsworth Lane in Bayside



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2011 BUDGET LETTER OF TRANSMITTAL

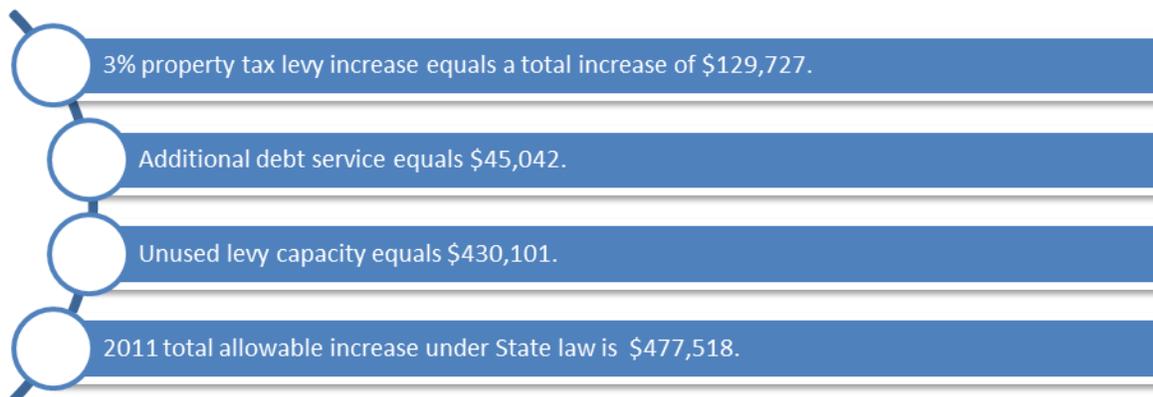
Village of Bayside, Office of the Village Manager
9075 N. Regent Road, Bayside, WI, 53217
(414) 351-8818 | fax (414) 351-8819
apederson@bayside-wi.gov

November 4, 2010

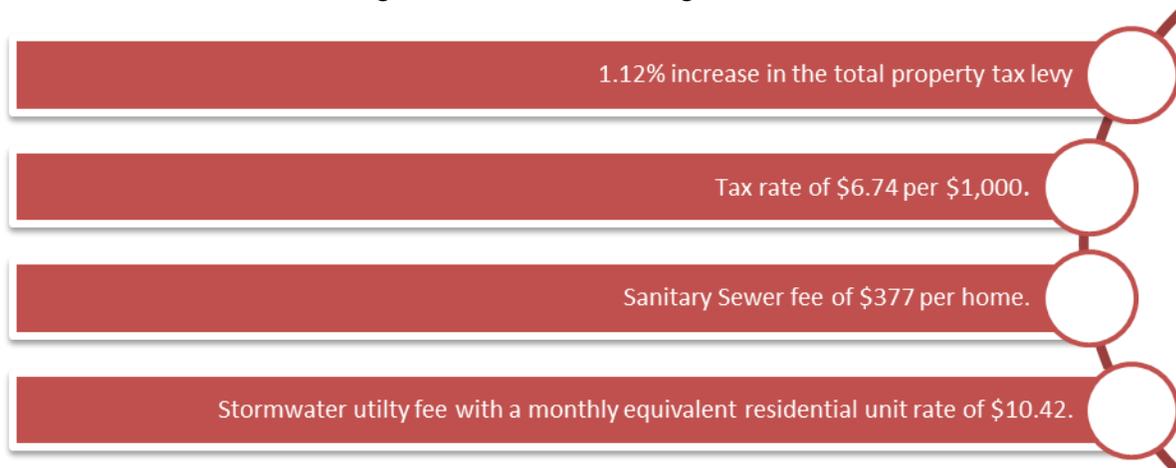
Honorable Samuel D. Dickman, Village President, and Members of the Board of Trustees:

With the tireless efforts of many, I am pleased to present the 2011 recommended Executive Budget. The 2011 budget is balanced, meets the needs and demands of our community's long term strategic values and initiatives, and is within the parameters of the financial guidelines set forth by the Village Board and outlined within this transmittal.

The State levy limit allow municipalities to increase their total property tax levy by 3.0%, plus debt service, as well as the previous year's unused tax levy capacity. These three elements would allow the Village to increase the property tax to \$4,801,771, or 11 percent.



The 2011 recommended budget calls for the following:



The past few years have proved difficult for the global economy. Both public and private sectors have experienced the most severe financial impacts since the Great Depression. The Village Board has made numerous difficult decisions in recent years to help weather this financial storm; and the proposed 2011 budget continues this discipline. Factors that influence the financial restraints placed upon the Village include:



Local Constraints

- Sixth Consecutive year of state imposed levy limits.
- Continued revenue reductions, including a 66% reduction in interest compared to 2006.
- State unemployment rate peaked at 9.8% in March, and remains at 7.9%



Global Economy

- US economy in recession since December, 2007
- US Labor market has shed over 7 million jobs since December, 2007
- National unemployment rate peaked at 10.4% in January, and remains at 9.6%

For 2011, the budget took into consideration the hardships experienced due to the global impact. Specifically, the Village felt the most impacted by the following forces:



Expenditure INCREASES

- Personnel costs:
- Mandated Wisconsin Retirement System contribution increases of 44,000
- Health Insurance premium increases of 8.5%, or \$ 36,902
- Police operations increase of \$62,000
- DCUS infrastructure maintenance (tree trimming, shouldering, crack sealing) and training and safety

Expenditure DECREASES

- DCUS Operations; \$228,000 reduction from 2010 (reorganization and service efficiency implementation)
- Recycling Center operational costs, \$16,000
- Code Enforcement and Architectural Review Committee staffing (Moved internally) \$8,000



Revenue INCREASES

- Intergovernmental revenues (OWI, Urban Forestry Grant, Deer Management Grant, FEMA) \$250,000
- Cable Franchise Fees; 8.3% or \$5,000
- Recycling Rebates (Market is Slowly Rebounding); \$5,000
- Service Fee (Additional participants for up-the-drive collection services)
- Fines & Forfeitures; 9.1% or \$5,000

Revenue DECREASES

- State Aid reduction; 2% or \$12,000.
- Connecting Highway aids were reduced effective July 1, 2009 with losses of \$1,500 for 2009 and approximately \$2,000 in 2010, remaining stagnant for 2011.
- License and Permit; 4% or \$900
- Investment interest decrease of 14.75.
- Interest revenues have fallen from a high of \$181,000 in 2007 to an anticipated \$60,700 in 2011.
- Loss of Point Beach energy credit; \$4,000

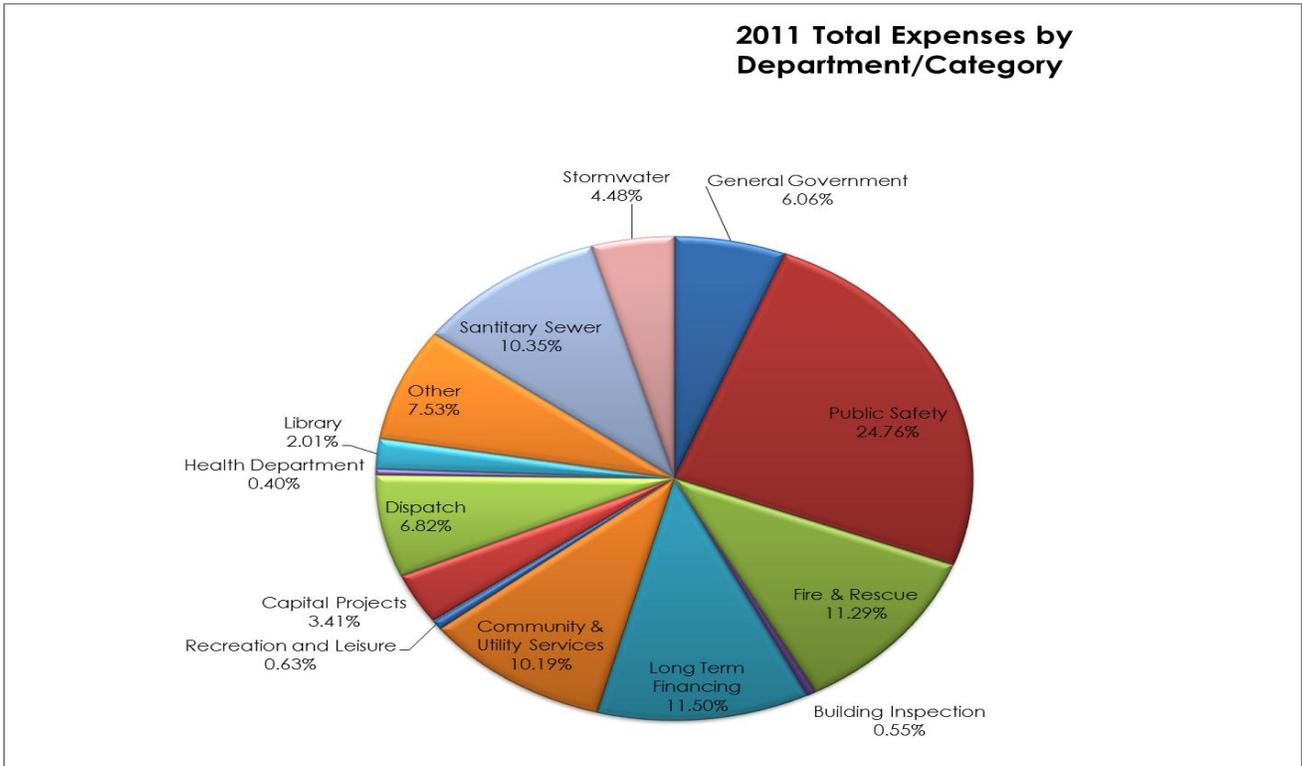
Additional Budgetary Considerations & Challenges:

- Includes the study of two stormwater basins to address current stormwater management issues: Lake Michigan Basin 02 (LM02) and Indian Creek Basin 02 (IC02).
 - The LM 02 Basin includes the general area of Tennyson Drive, Bayside Drive, Standish Place, Hermitage Drive, etc. The study will evaluate how storm water flows and how low areas are redirected to determine the correct outfalls and enhance the effectiveness of the stormwater management system.
 - The IC02 Basin will study stormwater in the Pelham Heath and the Schlitz Audubon Nature Center area and its outlet into Indian Creek.
- Funds two stormwater management projects (Donges Lane Ravine and, E. Bay Point Ravine stabilization) funded primarily through FEMA. The Village is responsible for 12.5% of the estimated \$180,000 project cost.
- MMSD has identified the sanitary sewer metershed in the Pelham Heath area, a metershed shared with the Village of Fox Point, as possibly "poor performing." Monies are allocated to study the metershed and develop an action plan to address issues that result and manage inflow and infiltration in the area.
- Capital projects/equipment within the proposed budget include:
 - Replacement of the Village's financial, accounting and tax software, as recommended in the 2009 Village audit.
 - Vehicle/equipment replacements include:
 - Continued implementation of the Police vehicle leasing program,
 - DCUS 1 ton front line plow/pickup truck,
 - Replacement lawn mower for maintenance of Village grounds,
 - Police Department radar unit
 - Village Hall computer server
- Funds the replacement of the Village Hall photocopier. Prior to the replacement, Village staff has begun researching paperless packet through electronic readers such as netbooks or the IPAD. Based on current costs, the payback of going to paperless packet technology

with electronic readers is 1.43 years with a reduction of over 50,000 pieces of paper each year. It also stands to save approximately \$7,200 in packet preparation and delivery time.

- The proposed budget also includes one-time funding for the space acquisition for the North Shore Library as part of their first floor expansion plan.
- The majority of cost savings in the Community & Utility Services Department is related to the full implementation of the collection service efficiencies implemented in 2010 as well as reduced capital costs in 2011. Improved collection services have allotted for the Departmental reduction to six (6) full-time from eight (8) employees. The program allocation of departmental functions in the budget offers accurate accounting of annual expenditures.
- A ratified union contract with the Village's Community & Utility Services Department includes pay and benefit changes for 2011. Newly hired DCUS employees will now pay a portion of the Wisconsin Retirement System contribution and higher health insurance premiums. The Village will begin negotiating with the two remaining represented bargaining units and will seek comparable agreements.
- The recommended budget includes monies for the hiring of a police officer which was completed in the fourth quarter of 2010. In addition, the budget recommends the transition of a current full-time dispatcher to part-time dispatcher/part-time police officer. This hiring is being planned as part of the Village's succession plan. Several potential retirements could occur in the Department over the next few years.
- Reduced contractual expenditures for building inspection duties as staff has begun attending Architectural Review Committee meetings and performing property maintenance responsibilities as opposed to Independent Inspection representative.
- Continue with the Village's street improvement process. Roads will be evaluated after winter to determine priority ratings in conjunction with the LM02 stormwater study. \$190,000 has been budgeted for street reconstruction.
- Monies to help continue to improve the aesthetic appearance of the Village corridors, including additional monies for tree trimming, 3 seasonal laborers, road striping, landscaping, crack sealing, and sign refurbishment.
- Allocation for additional LED intersection crosswalk/signage on Brown Deer Road at Pelham Parkway and Regent Road as part of the Safe Routes to School Program.
- The elimination of the quarterly Village newsletter, replacing it with the monthly newsletter (which is compiled and published free of charge to the Village) as well as the weekly Bayside Buzz.
- Funds to assist with the fight against Emerald Ash Borer. The public tree inventory, completed in 2010, helps staff identify possible areas for chemical treatment, as well as examining new opportunities for diversification planting and annual maintenance trimming.
- The remainder of the budget provides funding and service levels similar to that of 2010.

To maintain those similar services for 2011, summarized below is the cost allocation per area of how monies are utilized to provide Village services.



What's My Share?

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$356,310. The Village tax rate is \$6.74/\$1,000 in 2011. With the sanitary sewer (\$377/yr) and storm water utility (\$125/yr) fees that average home would pay an additional \$5.71 per month for Village services. 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:	\$356,310	Property Tax (Bayside portion):	\$2,401.53
Monthly Cost:	\$200.13	Sanitary sewer/Stormwater Fees	\$502.00

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

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

\$14.25

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

\$23.94

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

\$58.19

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

\$1.29

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

\$26.53

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

\$27.03

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

\$1.48

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

\$8.02

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

\$0.95

Dispatch: This expenditure accounts for operating the joint dispatch center with Fox Point and River Hills.

\$16.02

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

\$17.70

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

\$4.73

Sanitary Sewer: * Separate utility charge covers expenditures related to the maintenance and operation of the sanitary sewer system.

\$31.42*

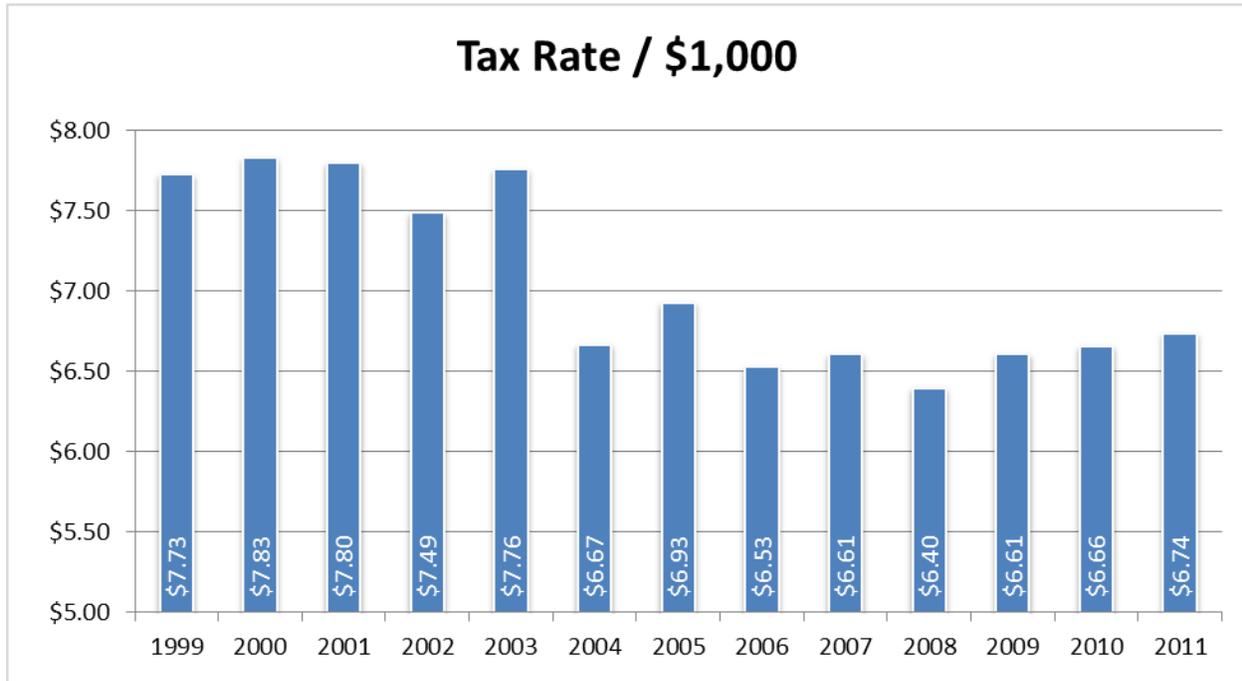
Storm water management: Separate utility charge covers expenditures related to the maintenance and operation of the storm water management system.

\$10.42*

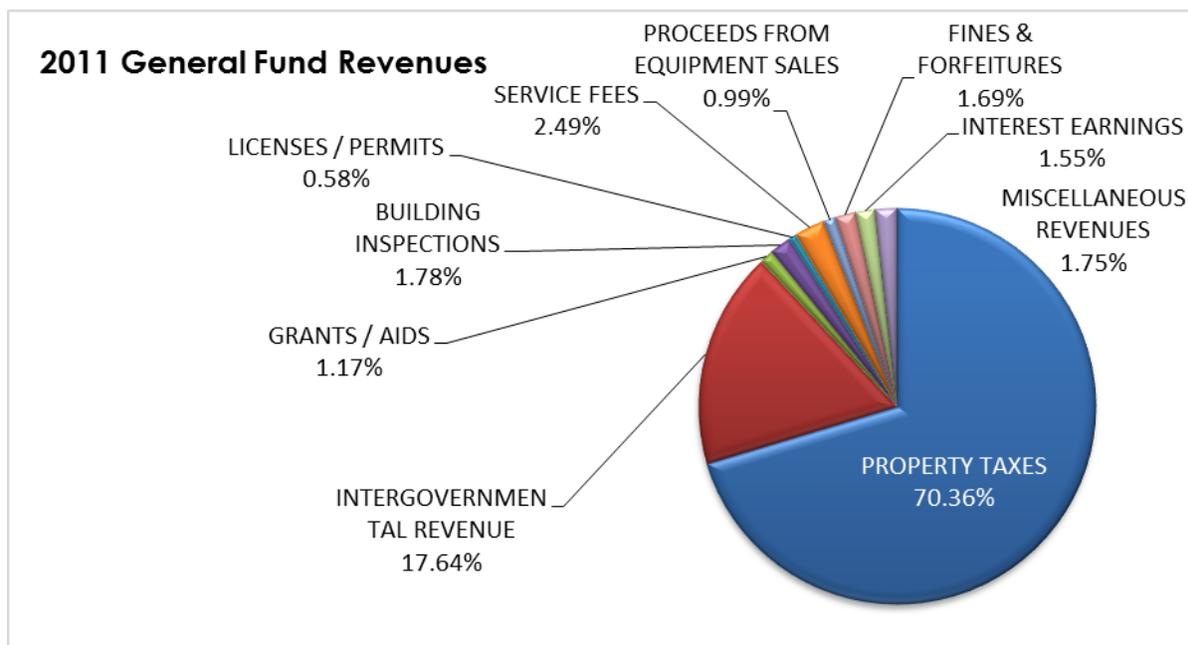
*Denotes separate fee that is not included in the tax levy.

As one can see, the cost of the services the Village provides range from a low of \$0.95 cents per month for Health Department services to \$58.18 for police and municipal court services. The following chart illustrates the percentage allocation of the operational expenditures for all Village related services for 2011.

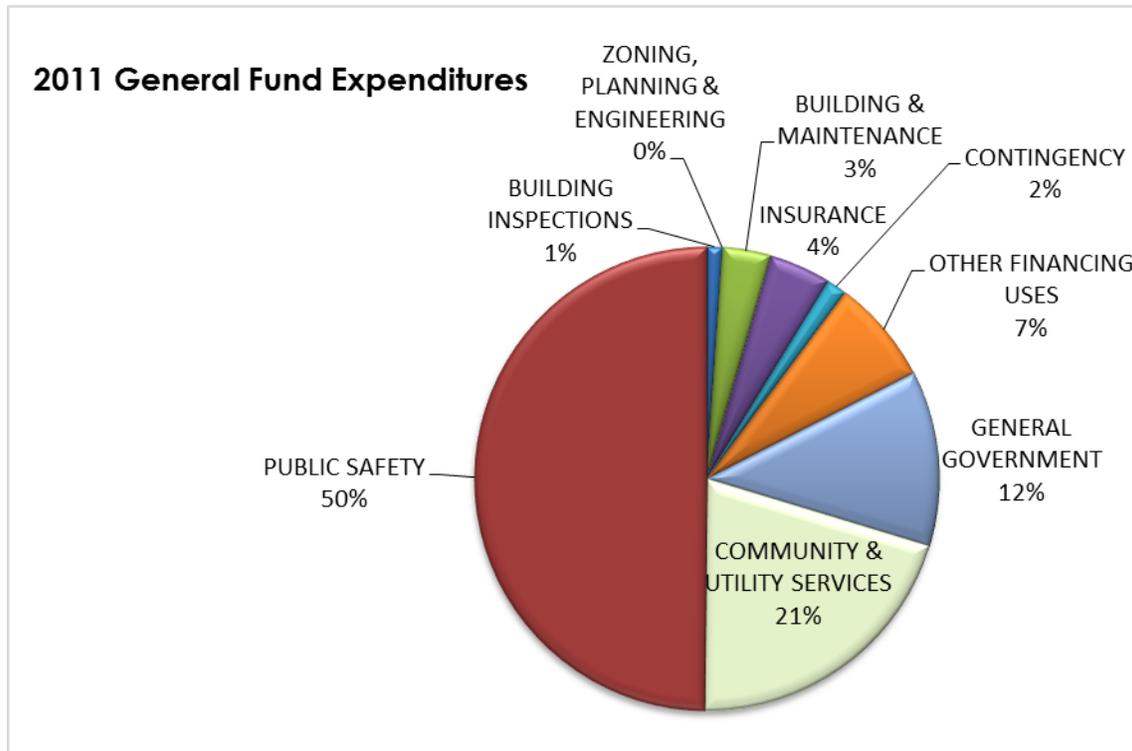
The chart below illustrates the Village's historical tax rate. As you can see, the tax rate has leveled and remained relatively stable since 2006.



The 2011 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.



Below you will see that approximately half of the general fund budget is allocated to the police department, while the remaining half is split among community and utility services, general government, and all other general fund expenditures, which total \$3,557,423 in 2011.



Personnel

The majority of the Village's budget is allocated to personnel and related expenses. For 2011, Sixty-eight percent (68%) of the budget is personnel related, compared to sixty-seven (67%) in 2010. 2010 marked a large change in the overall workforce, with Village Hall, Community & Utility Services, and General Government all reorganizing to better serve Bayside residents.

During 2009, one of staff's goals was to determine long-term needs, and develop a succession plan for the long-term management of the Police Department. This was partially addressed in the 2010 budget with the transition process continuing in 2011, with the conversion of a current full-time dispatcher to a part-time police officer and part-time dispatcher.

Community & Utility Services experienced reorganization of the overall workforce due to both employee resignation and attrition of positions. Since 2009, the workforce has been reduced from eight full-time laborers to a current crew of six.

Since 2000, personnel costs have been primarily driven by rising health insurance premiums. Prior to 2005, double-digit percentage increases were the norm. In 2005, the Village made changes in the Village's health insurance coverage. In 2007, the Village's coverage at the time was discontinued and the Village opted into the State of Wisconsin health insurance pool.

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.

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.

Overall net spending of Village operations will increase by 2.71% in 2011 as indicated below by fund.

	2010 Adopted	2011 Recommended	Percent Change
General Fund	\$3,550,222	\$3,568,458	0.51%
North Shore Library	\$141,534	\$196,106	38.56%
North Shore Fire Department	\$795,769	\$816,141	2.56%
Dispatch	\$538,929	\$486,843	-9.66%
Long Term Financial Fund	\$786,970	\$822,325	4.49%
Sewer Enterprise Fund	\$690,098	\$797,131	15.51%
Stormwater Fund	\$246,011	\$461,350	87.53%
Capital Funds	\$446,502	\$243,000	-45.58%
Total Financial Plan	\$7,196,035	\$7,391,354	2.71%

* Grant monies included in expenses

Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of 5% of the community's equalized tax base, or \$32,008,395. The Village's percent of statutory debt capacity for the year ending 2010 is estimated to be 1.44%. Debt service schedules are included within the budget on pages 153 through 157.

Fund Balance Health

Over the course of the last four 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% 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. An overview of the Village fund balances is contained on page 117.

Performance Measurements

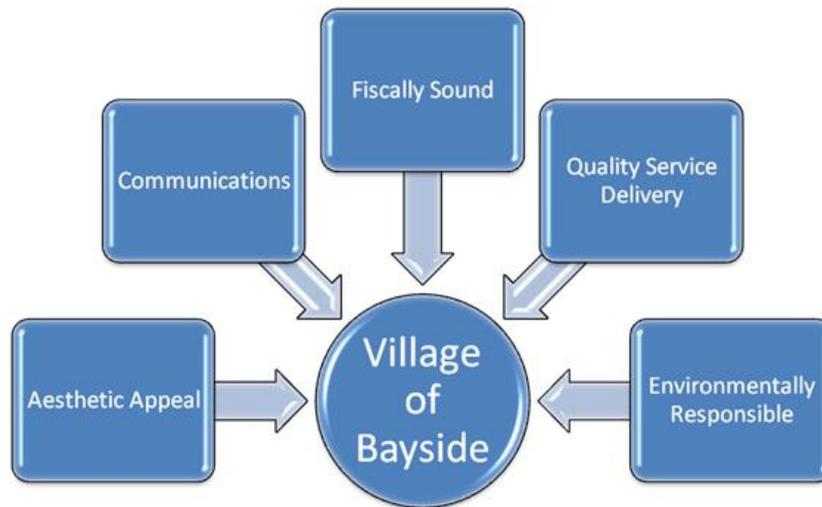
For 2011, readers will continue to see the use of performance metrics throughout the budget document. As is the case with the majority of budgetary functions, the performance measurement section is broken down by strategic initiative, rather than by departmental relation. Village management utilizes 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.

As you take time to view the performance measurement goals, outcomes and changes over the past five years, it is important to note the specific functions that are being measured. Village staff has examined the usefulness of the areas of measurement in each of the last three years. For example, the number of phone calls received by the Village Hall staff is not as relevant as the number of calls received by the Dispatching services. Thus, the dispatch numbers are recorded for measurement purposes, while the Village Hall calls are not.

Included again in the 2011 budget is the use of case studies to help highlight specific service areas that affect residents on a regular basis. The studies help draw out important areas of measurement, while comparing the level of successful outcomes.

Long Term Strategic Areas of Emphasis & 2011 Implementation Initiatives

The 2011 Budget successfully meets all the needs of the Village as identified in the following areas of emphasis. Specific work plans are then developed to ensure that Bayside residents can monitor the improvement of Village services and the achievement of the Board's goals.



The Areas of Emphasis and 2011 Budget Guidelines establish specific parameters for expenditure rankings in the 2011 budget. Annually, the Village Board, subcommittees and staff formulate budget guidelines. The 2011 guidelines include:

Fiscally Sound: Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost effective manner.

1. Revise the inspection and permit fee schedule to incorporate the proposed changes by the Village's Building Inspection firm, Independent Inspection, Inc. beginning January 1.
2. Implement revised and updated Administrative Fee schedule beginning January 1.
3. Work in conjunction with the ICMA Center for Performance Measurement to analyze Village-wide performance measurement system, further develop the quarterly reporting systems, and benchmark Village operations against other municipalities. Finalize 2010 performance measurement final numbers by February 28.
4. Track and reduce the amount of time taken to create packets for all committee meetings by 15% by February 28.
5. Revise and adopt a new parking ticket fee schedule by February 28.
6. Implement project cost management and tracking system for prospective projects that meet the capital allocation threshold or involve more than 80 hours of staff time to the Village Manager by March 31.
7. Implement new financial software to address software issues identified in the 2009 audit by March 31.

8. Examine all Village fleet vehicles, identifying equipment that is underutilized and available to sell by April 15.

9. Update all property and storage areas in a consolidated, efficient manner by April 30.

10. Coordinate all 2011 road infrastructure repair projects as they are approved by the Village Board by March 31.

11. Complete Government Finance Officers' Association reporting:

- Budget Excellence Award for the 2011 budget document by April 30.
- Performance Measurement certification by April 30.
- Certificate of Achievement for Excellence in Financial Reporting by June 30.
- Popular Annual Financial Reporting by June 30.



12. Implement new tax software and post property tax information online similar to Ozaukee County and surrounding municipalities after 2010 tax collection season by May 1.

13. Implement overtime coding into new payroll system to streamline Police Department payroll operations by May 1.

14. Examine and implement (if applicable) a Village/resident stormwater cost sharing option that would help reduce the impact of stormwater runoff on public infrastructure by May 15.

15. Revise the Administrative Services Procedure Manual by June 30.

16. Develop 10 year Village financial plan, including operations, capital, general, and enterprise funds by June 30.

17. Complete 2010 Audit, keeping material weaknesses to the controllable minimum by July 31.

18. Initiate 2012 budget process by July 1.

19. Increase usage of online permit application processing by 5% by July 1.

20. Evaluate the feasibility of a paid time off system versus current system by August 30.

21. Complete five year budget projections by August 30.

22. Evaluate and update the Village's capital road project program based upon greatest priority by August 30.

23. Formal capital improvement program plan adoption by September 15.

24. Refine program based budget for DCUS by September 30.

25. Complete formal Village succession plan by September 30.



26. Research and apply for Police Department federal and state grant opportunities. (Continual)
27. Continued exploration of shared services within the surrounding North Shore communities. (Continual)
28. Continue researching grant funding opportunities at the state and federal levels, along with other alternative funding sources to offset the Village's costs to deliver resident expected services. (Continual)

Aesthetic Appeal: Enhance the aesthetic character; curb appeal and community-wide events to promote property values, high standards, and connection within the Village.

1. Continue to enhance the property maintenance program by increasing the compliance rate through sending notices to identified issues within one day, implement tracking of repetitive areas of neglect through CRM, and following up on identified issues within one week. Compliance will be determined by the number of property maintenance issues that are resolved within designated time span by March 31.

2. Develop a maintenance program for Lake Drive Lions Gates, Lake Drive Village entry way, and Port Washington Road Village entry way and enlist volunteers or GreenScape Committee members to assist in the upkeep by March 31.



3. Continue working with Union Pacific railroad to enter into agreement to paint the Brown Deer Road overpass by March 31.

4. Maintain public right-of-ways through coordination and cooperation with property owners by April 30.

5. Explore alternative landscape and planting solutions for Brown Deer Road/Lake Drive intersection by April 30.

6. Revision of ARC guidelines, requirements, and submittal projects by April 30.



7. Coordinate 2011 Community Events
 - Clean Up Days (April, June, October)
 - 4th of July Parade (July)
 - Village Picnic (September)
 - Fright Night (October)

8. Revise the drainage near and around the Lion's Gates, and update landscaping to maintain the aesthetic appeal of the historical monument by May 30.

9. Continue to improve the entryway appeal of the Village. Examine the need for sign refurbishing of the four main entry signs by July 1.



10. Ensure the cleanliness of the residential neighborhoods, high-visibility commercial areas and gateway corridors through a combination of direct services, education and enforcement. (Continual)

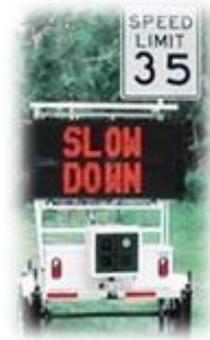
11. Pay attention to detail in the upkeep and management of Village property through use of CRM system to document and track management of all Village property. (Continual)

Service Excellence: Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork and valuing our human assets as ambassadors of the Village.

1. Reorganize front counter permit files to make it easier for Village staff to locate past permits and new permit applications by January 30.
2. Organize all Village shared files into a logical shared filed system through renaming of files and folders by February 28.
3. Implement the Safety Program, tracking the areas of compliance and addressing those areas not in compliance through:
 - monthly safety meetings,
 - brown bag lunch safety information sessions,
 - quarterly safety committee meetings,
 - Alpha Terra informative sessions, and
 - additional technical safety training for DCUS personnel. (March)
4. Enhance the Community Scorecard by March 15.
5. Examine the possibility of partnering with the Milwaukee Metropolitan Sewerage District on a pilot program to help address private property inflow and infiltration by March 30.
6. Provide efficient, responsive snow removal services for the Village's residents, including the continual use of the Village's salting and snow removal policy by March 30.
7. Finalize work on parking, video surveillance, and alarm ordinance changes by March 30.
8. Conduct the 2011 Spring Primary Election on February 15, if necessary; and the Spring Election on April 5.
9. Maintain all Village sign inventory, replacing deteriorated street and safety signs as needed by May 15.
10. Police Department participation in "Safety Days" held at Bayshore Mall. (May)
11. Install traffic monitoring cameras at Brown Deer Road/ Lake Drive intersection; Port Washington Road/County Line Road intersection; and Brown Deer Road/Port Washington Road intersection by June 1.
12. Perform a sanitary sewer survey in the MMSD identified poorly performing sewershed to address sanitary I&I concerns by June 15.
13. Enhance Public Safety by restriping Brown Deer Road and Lake Drive by June 30.
14. Police Department participation in specialized programs:
 - Click it or Ticket. (May)
 - Over the Limit, Under Arrest. (August-September)
15. Examine and replace any poorly performing Sanitary Sewer Lift Station pumps by June 15.



16. Complete Police Department accreditation by June 30.
17. Review and update Chapters 10, 18, 46, and 98 of the Village Ordinances pertaining to Animals, Businesses, Floods, and Traffic and Vehicles by July 1.
18. Provide NASSCO certified training for Village Community & Utility Services municipal technicians by July 30.
19. Partner with the UW La Follette School of Public Affairs to get a Capstone group to conduct a special project for the Village by September 15.
20. Work with Union Pacific railroad and State Railroad Commissioner to comply with Union Pacific's State ordered installation of gates at Regent Road and Fairy Chasm railroad crossings by September 15.
21. Continue the development of the newly implemented Geographic Information Systems (GIS) to help better manage Village facilities and utilities by September 30.
22. Improve upon the Village's road and stormwater infrastructure by continuing the in-house shoulder replacement program by September 30.
23. Increase usage of paperless online based permitting by 5% by October 1.
24. Complete the 2011 road PASER ratings are required by the State of Wisconsin by November 1.
25. Complete all Sanitary Sewer related annual reporting.
 - CMOM (November)
 - ECMAR (November)
26. Continue to post the location and data results of the 12 speed trailer locations and conduct ride alongs for Village staff and residents. (Continual)
27. Continue all Village fleet preventative maintenance measures to ensure all mission critical equipment is available to complete core services for all agencies. (Continual)
28. Monitor/track Village Hall foot traffic to ensure that the needs of the community are being met and hours of operation provide the level of service required by residents. (Continual)
29. Finalize policies and procedures for Dispatch backup with North Shore. (Continual)



Communications: Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.

1. Create a defined, measurable customer service program by February 15.
2. Create and implement a comprehensive social media policy by February 28.
3. Produce timely and valuable publications:
 - Police Department Annual Report. (February)
 - Community & Utility Services Annual Report. (February)
 - Administration Annual Report (February)

- Produce community scorecard/State of the Village document by February 15. (February)
 - Conduct employee survey. (July)
 - Prepare three fiscal publications including performance measurement and benchmarking that keep residents informed, while creating useable documents for elected officials and staff.) Develop Citizen's Guide to the Budget. (March)
4. Develop a performance measure/strategic initiatives tracker for the website based upon the ICMA CPM findings by April 30.
 5. Redesign the Village of Bayside website by May 1.
 6. Develop a clear and concise communications strategy by May 1.
 7. Develop policies that solicit resident engagement through holding town hall meetings with Village Manager/Department heads quarterly. (March, June, September, and December)
 8. Develop text messaging emergency notification system for Village residents by July 1.
 9. Develop community wide education programs for bicycle etiquette and safety, coyote do's and don'ts, garlic mustard, EAB, etc. (April/September)
 10. Develop online property tax calculator and cost per capita per department based on tax bill by September 30.
 11. Continue Employee Recognition Plan. (April/October)
 12. Develop and distribute online community survey and examine/implement results as comparison against 2008 survey by October 15.
 13. Implement an expanded E Notify system and increase number of participants to 1475 by December 31.
 14. Increase web site visits and page views by 20% by December 31.
 15. Utilize the following social media outlets provide updates to Village residents on events and services of interest: Facebook, Twitter, Nixel, and YouTube. (Continual)
 16. Increase Facebook followers to 200 friends. (Continual)
 17. Increase Twitter followers to 150 followers. (Continual)
 18. Continue to provide timely, viable, and useful information on the Village's website:
 - Regarding collection services, infrastructure repair work and additional project timelines. (Continual)
 19. Maintain and enhance positive working relationships, mutual respect, and trust with the Village Board, employees, department heads, and the community. (Continual)
 20. Continue to publish the weekly Bayside Buzz electronic newsletter. (Weekly)



Environmental Leadership: To lead the way in providing environmentally friendly, or “green” initiatives to promote a healthy, desirable place to live and enjoy.

1. Work with the Schlitz Audubon Nature Center on improving water quality and reducing total suspended solids entering stormwater management system by April 15.
2. Incorporate Lake Michigan 02 watershed drainage improvements into proposed 2011 capital improvements program by February 1.
3. Achieve Tree City USA status for calendar year 2010 and complete necessary requirements for 2011 award, as outlined by the Wisconsin Department of Natural Resources by April 30.
4. Explore developing partnership contactors for recycling/collection of materials such as dehumidifiers, etc by May 30.
5. Explore the feasibility of community garden, possibly partnering with other North Shore communities by May 30.
6. Host four Village wide clean-up days on April 16 and 17, June 26, and October 8.
7. Complete engineering analysis of storm sewer watershed Indian Creek 02 and budget for possible solutions/recommendations by June 15.
8. Continue the maintenance of the Village stormwater utility, improving stormwater runoff management by June 15.
9. Continue to foster environmental awareness through an Arbor Day recognition as well as working with Focus on Energy and the Office of Energy Independence July 1.
10. Remove King Street concrete inverts by August 30.
11. Install, when applicable, environmentally friendly storm sewer catch basins by August 30.
12. Complete engineering analysis of Pelham Heath Sanitary Sewer Meter shed and develop possible capital improvement plan from findings and recommendations by September 15.
13. Complete engineering analysis and if possible, implement short term measures for storm sewer shed Lake Michigan 02 as well as develop/incorporate long term plans into capital program by September 15.
14. Identify driveway culverts that impair ability for stormwater to drain and work with property owners on replacement of at least 3 culverts. Village to seek master contractor for homeowners to contract with to achieve economies of scale by September 30.
15. Implementation of the Urban Forestry Grant (if applicable) for 2011 and application for projects in 2012 by October 1.
16. Continue to diversify Village right-of-way tree population pursuant to Village policy of 12% or less of each species in right-of-way by October 15.



17. Maintain the Village stormwater utilities through improving stormwater runoff management by December 1.
18. Complete landscaping design and begin fundraising for the Village Hall properties by December 1.
19. Reduce energy consumption in Village facilities by 5% by December 31.
20. Increase recycling diversion rate to 40% by December 31.
21. Manage FEMA funded stormwater improvement projects for Fish Creek Ravine and Becker property. (Continual)
22. Continue recycling program for cell phones and ink jet cartridges at Village Hall, oil at DPW and expand program to include car batteries, steel, and light bulbs. (Continual)
23. Promote environmental conservation and education:
 - Collect, grind and return a usable mulch byproduct to Bayside residents; (Continual)
 - Maintain the Village's Environmental corridor, offer a place for waste oil, mulch collection and yard waste drop-off; (Continual)
 - Lead by example through continued use of rain barrels and energy-efficient equipment and materials at all Village facilities; (Continual)



2011 Approved Budget Guidelines

1. Fiscal Stability & Responsibility:

- Develop all budget line items from a zero based format.
- Examine historical trending in all revenue and expenditure accounts.
- Maintain General Fund expenditure level under the Expenditure Restraint Program to maximize State aids.
- Incur little or no new borrowing as part of the 2010 budget.
- Review all budgetary expenditures, small and large.
- Continue implementing revised financial policies and procedures into budget.
- Incorporate Capital Improvements Program into budget.
- Examine non-dedicated fund balances and define purpose or recommend usage alternatives.
- Continue dedicated funding for long term or future obligations and designated reserve accounts.
- Examine various fund balance use of offset the deficit at this time as a onetime measure.
- Maintain the general tax levy to a nominal increase, as the State has allowed the "catch up" provision for 2011 if need be, whereby un-levied dollars can be levied in the following year.
- Factor in property values and the resulting impact on the mill rate.
- Develop long-term solutions that seek to lessen/eliminate the five-year deficit projects.

2. Mission & Service Delivery:

- Explore service delivery efficiencies through analysis of the performance measurement system.
- Examine cost effectiveness of providing services in house versus outsourcing.
- Examine and where applicable reduce redundancies in service provisions.

- Examine additional joint purchasing arrangements from a multi-community, Village-wide perspective.
- Align Village and departmental goals with line item budgeting.
- Eliminate duplication of services where applicable.
- Examine adequacy and equity of fees for services and programs.

3. Personnel:

- Examine current staffing levels in all departments and analyze total employee compensation and alternative methods for providing services.
- Examine/account for necessary employee compensation and benefits.
- Implement changes from collective bargaining agreements and employee handbook.
- Examine special fund contributions to the general fund to ensure salary and other allocations are appropriately structured to reimburse the general fund (i.e. Sewer Fund salary allocations; Computer Services fund-lack of salary allocation to general fund).
- Examine personnel options (wage freezes, employee benefit contributions, furloughs, early retirements, succession planning, layoffs, etc.) as they relate to the 2011 budget and also the 5 year projections.

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.*

2011 Budget Schedule

- *May 3* *Begin performance measurement compilation, five year budget projection process and Debt Analysis*
- *May 17* *CIP documents distributed to department heads for review and update.*
- *June 15* *Performance measurement review meeting*
- *June 30* *Draft budget guidelines and parameters discussed amongst Village staff.*
- *July 3* *Department heads complete 2010 year to date and year end projections.*
- *July 9* *Five year budget projection and Debt Analysis completed.*
- *July 5-15* *Initial sub-committee meetings to review 2010 projections, performance*

measurements, five year budget projections, identify operational, service, personnel and community issues to address in 2011 budget and discuss preliminary budget guidelines.

- July 30 2010 long term goals-strategic initiatives progress updates due to Village Manager, Draft 2010-2019 CIP completed.
- August 19 – 31 Sub Committee review of 2011 budget guidelines and parameters; Discussion of any operation issues/projects impacting the 2010 budget.
- September 2 2011 Long Term goals by each department completed and submitted to Manager.
- September 2 Zero based budgeting personnel worksheets and preparation sheets distributed to department heads.
- September 2 Village Board of Trustees approval of budget guidelines and parameters.
- September 30 Status of 2010 Village-wide goals updated by each department head.
- November 4 Distribution of the Village Manager's recommended budget.
- Nov 5 - 15 Sub Committee meetings (F&A, DPW, Public Safety) to review Manager's recommended budget and CIP
- November 18 Distribution of recommended budget to the Committee of the Whole for Consideration, Public hearing, recommendation of the proposed final budget, sanitary sewer and stormwater utility fee to the Board of Trustees for consideration and approval.
- December 2 Final consideration and approval of 2011 Village and Sewer Budget.
- December 3 Tax bills mailed.

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 2011 financial blueprint for the Village. The 2011 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 2011 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 summarize 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.

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 of Bayside, Wisconsin for the fiscal year 2010. This marks the third 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.



Closing

As this budget outlines, the past few years of fiscal responsibility by the Board has provided firm ground for future financial 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, ICMA Sustainable Community, Bird City USA, and Arbor Day Foundation for the efforts in implementing the long term strategic initiatives set forth by the Village Board. We believe the 2011 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.

Respectfully Submitted,

Andrew K. Pederson

Andrew K. Pederson
Village Manager

Lynn Galyardt

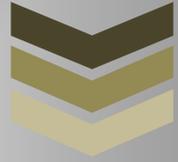
Lynn Galyardt
Director of Finance and Administration

2011 Budget In Brief



What Do I Pay?

Residents often wonder how the Village property tax money is allocated. It is important to remember that while the Village collects the entire sum of money, only 26% is used to fund Village operations, such as general government, snow plowing, garbage/recycling collection, and police services. Below you will find a breakdown of how much Village services cost on a monthly basis.



Average Assessed Home Value: \$356,310
 Average Monthly Property Tax Bill (Bayside Portion): \$200.13

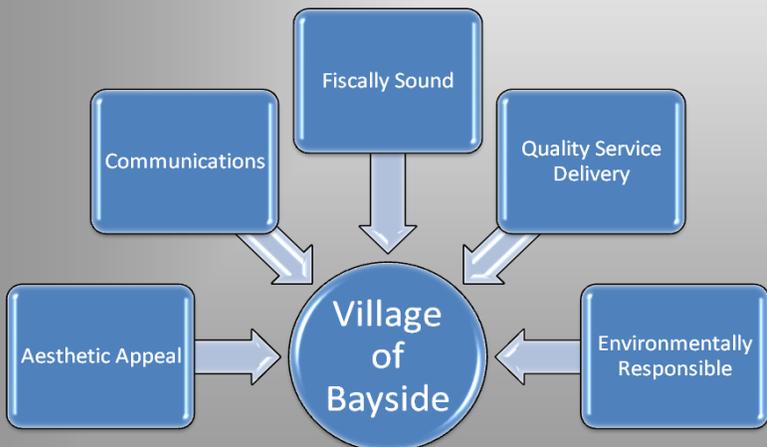
Police and Municipal Court	\$58.19	Other	\$17.70
Community and Utility Services	\$23.94	Storm Water Management	\$10.42*
Sanitary Sewer	\$31.42*	Dispatch	\$16.02
Long-term Financing	\$27.03	Library	\$4.73
Fire and Rescue	\$26.53	Building Inspection	\$1.29
Capital Projects	\$8.02	Public Health	\$0.95
General Government	\$14.25	Recreation & Leisure	\$1.48

*Denotes separate fees not included in the tax levy.

Budget Breakdown

Each year, the Village strives to balance the needs of the community while maintaining fiscal responsibility. The budget is constructed each year to help reflect the needs of the Village. For 2011, the continuing economic uncertainty, and the need for quality services guided the final adoption of the budget. The 2011 Budget includes:

- A 1.12% increase in overall general fund expenses;
- Continued funding of sanitary sewer and stormwater management;



Budget Presentation

The Village Board of Trustees is pleased to present the 2011 Budget. The past few years have proved difficult for our entire global economy. Both public and private sectors have felt the financial effects of what has been described as the worst recession since the Great Depression of the 1930s. Though the Village has had to make tough decisions over the past year, the quality services residents have come to expect have not diminished.

BASIS FOR BUDGETING

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. 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 2011, the Villages fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility- 22
4. Consolidated Services Fund - 28
5. Long Term Financial Fund - 30
6. Police Capital Fund – 40
7. Community & Utility Services Capital Fund-41
8. Administrative Services Capital Fund-42

The Village reports the following funds:

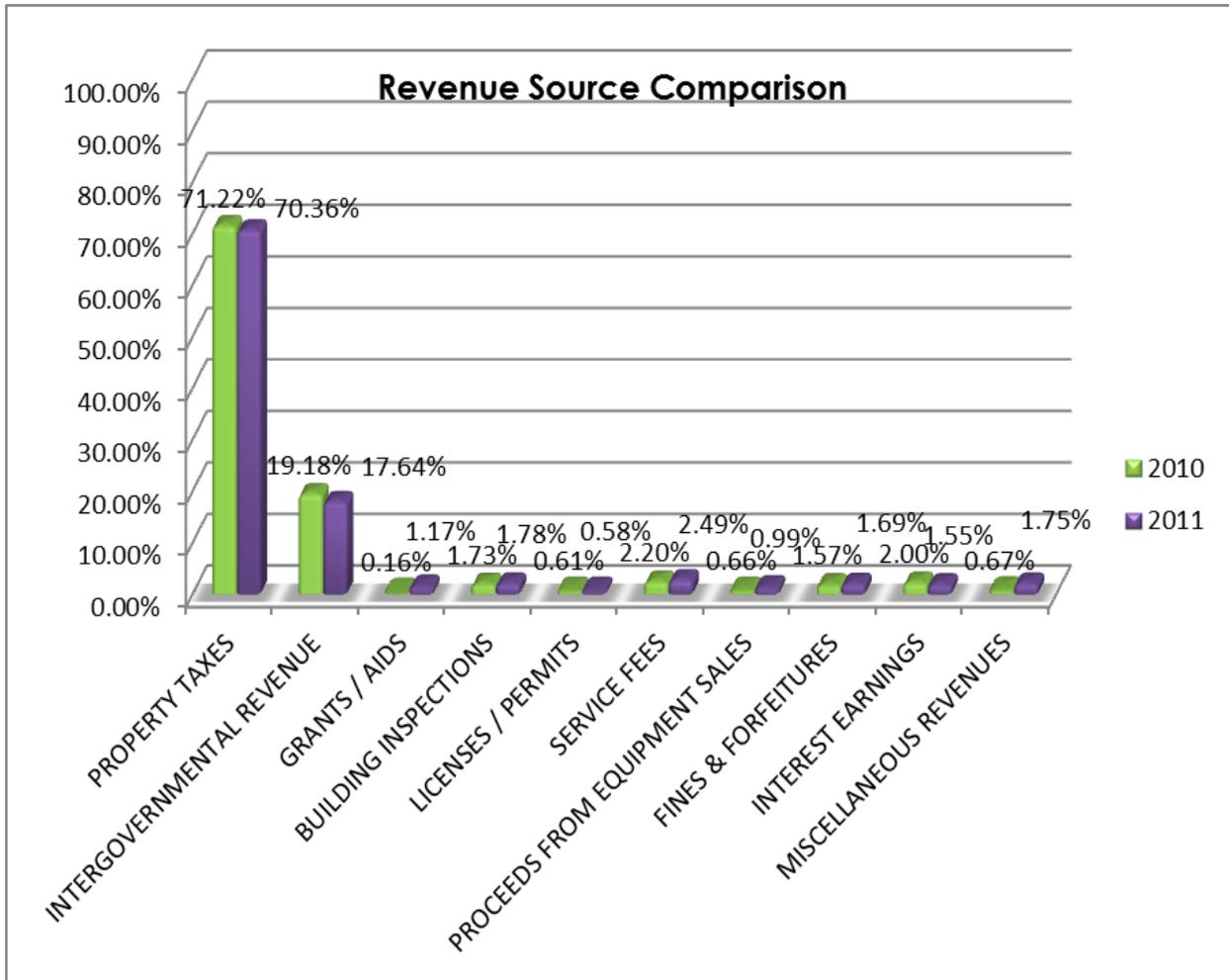
1. **General Fund** -The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses 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. **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, library and police dispatch. The tax levy is the major source of revenue.

3. **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.
4. **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. Capital purchases are defined as expenditures greater than \$5,000.
5. **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.
6. **Stormwater Revenue Fund** – The Stormwater Revenue 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.

REVENUE SOURCES AND TRENDS

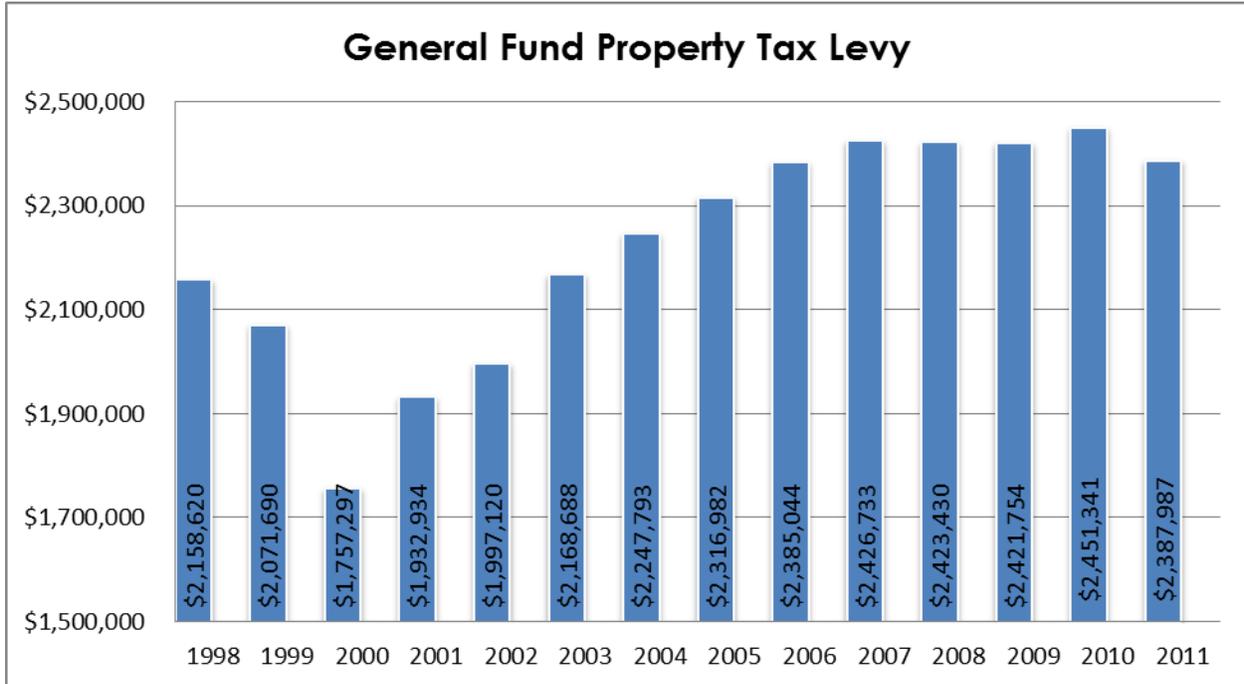
Property taxes represent the largest source of revenue for the General Fund, providing over 70% of the operating revenue. The following charts show a comparison from where the General Fund monies are received.

2010 & 2011 General Fund Revenue Source Comparison

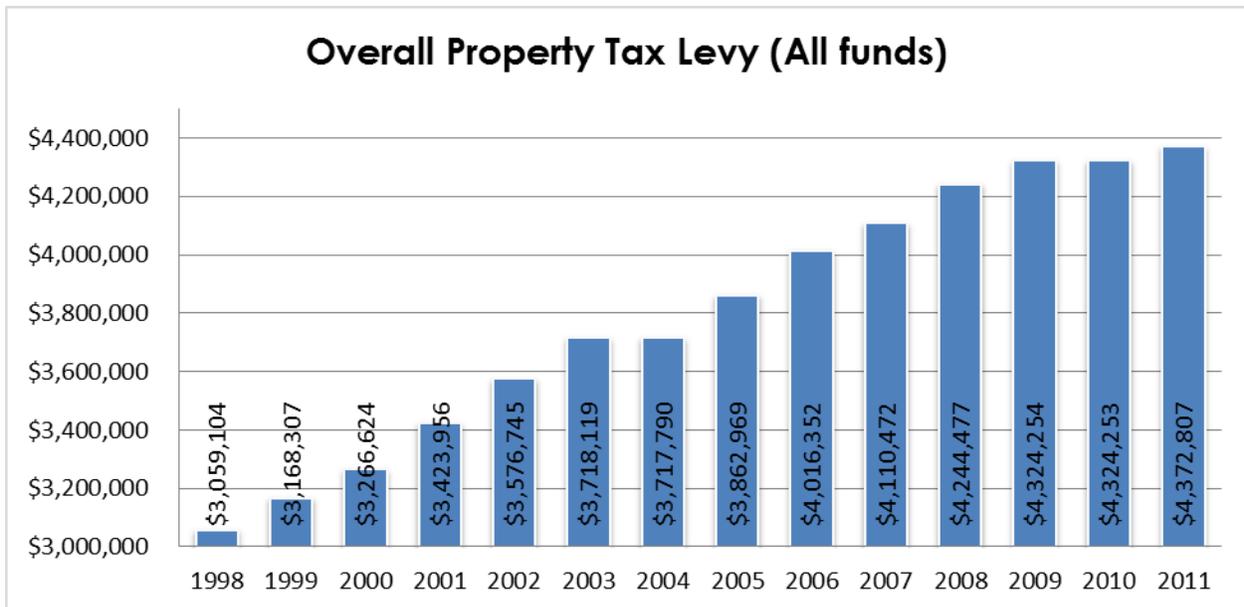


Property Tax Revenue

The allocation of the property tax levy for the 2011 General Fund property tax levy is lower than 2010 by \$63,353. The overall property tax levy for all funds is \$4,372,807. As State aids and other sources of revenue have been flat or decreasing, the reliance on the property tax has increased proportionately. The following table shows the trend in the General Fund Property Tax Levy:



The overall property tax levy for all funds is \$4,372,807, an increase of \$48,534, or 1.12%.

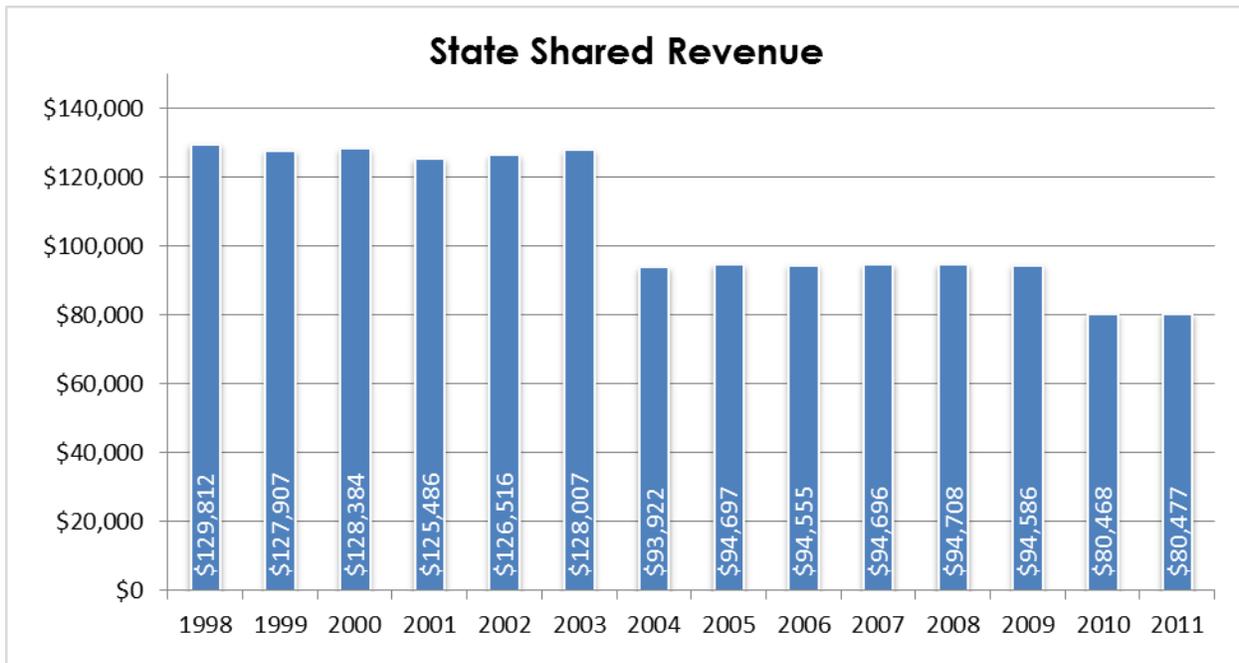


State of Wisconsin Monetary Aids

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 10.4%. The 2011 anticipated allocation is \$368,704 which is a \$2,961.22 increase from the 2010 amount received.
- The State funding provision for expenditure restraint is the third largest source at 2.8%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 2.3% of the Village's revenue. These revenues are based on a formula that considers per capita and aid able revenue factors.

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



As the State of Wisconsin continues to experience budget deficiencies (both structural and operating), it is anticipated Intergovernmental Revenue will continue to decrease.

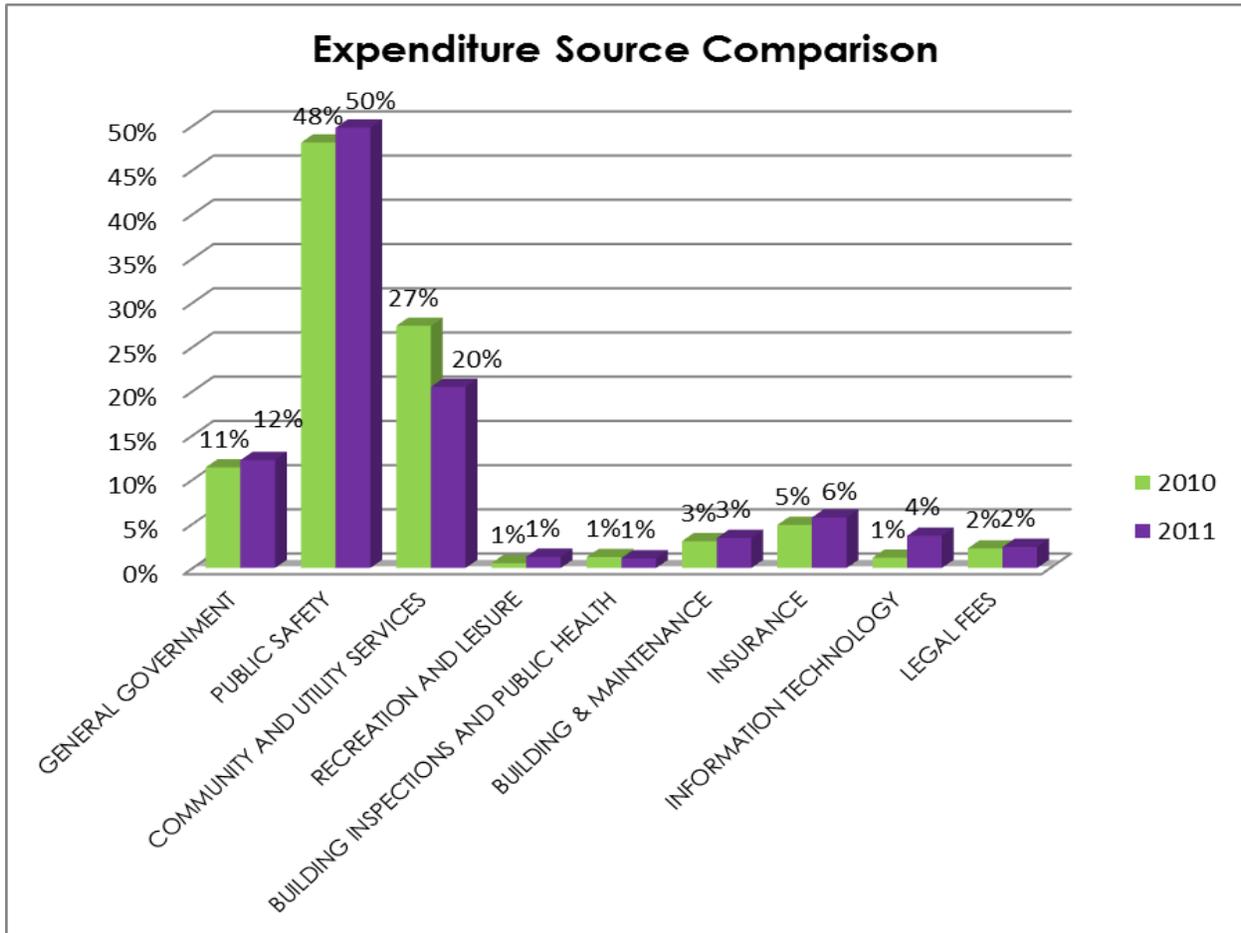
Other Revenue Sources

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

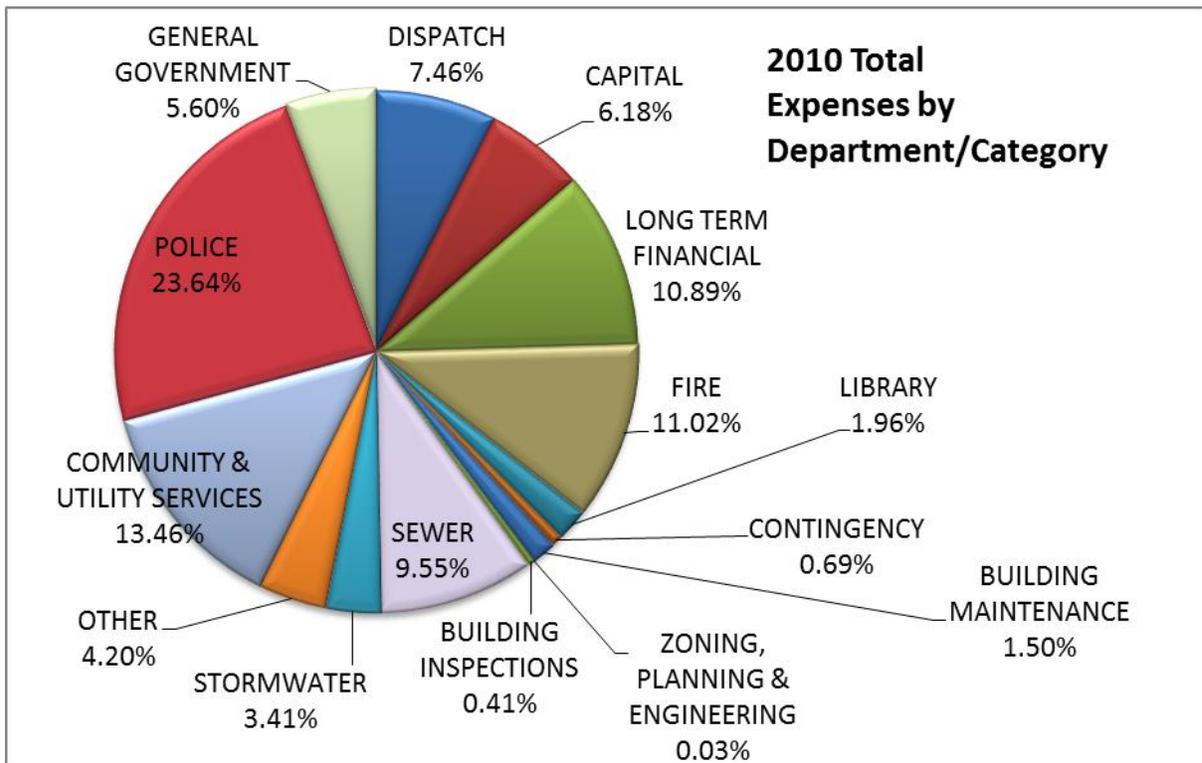
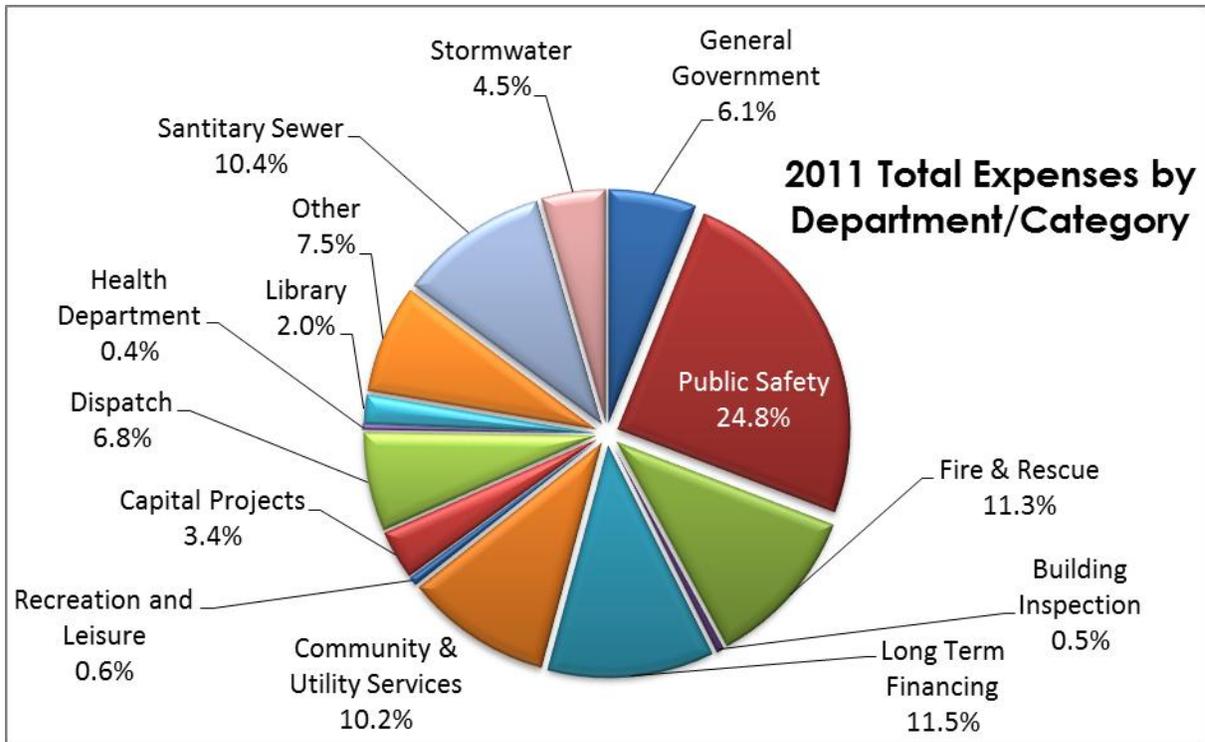
Police expenditures account for nearly half of the annual fund expenditures spent in both 2010 and 2011. The charts below illustrate where General Fund monies are allocated.

2010 & 2011 General Fund Expenditure by Function



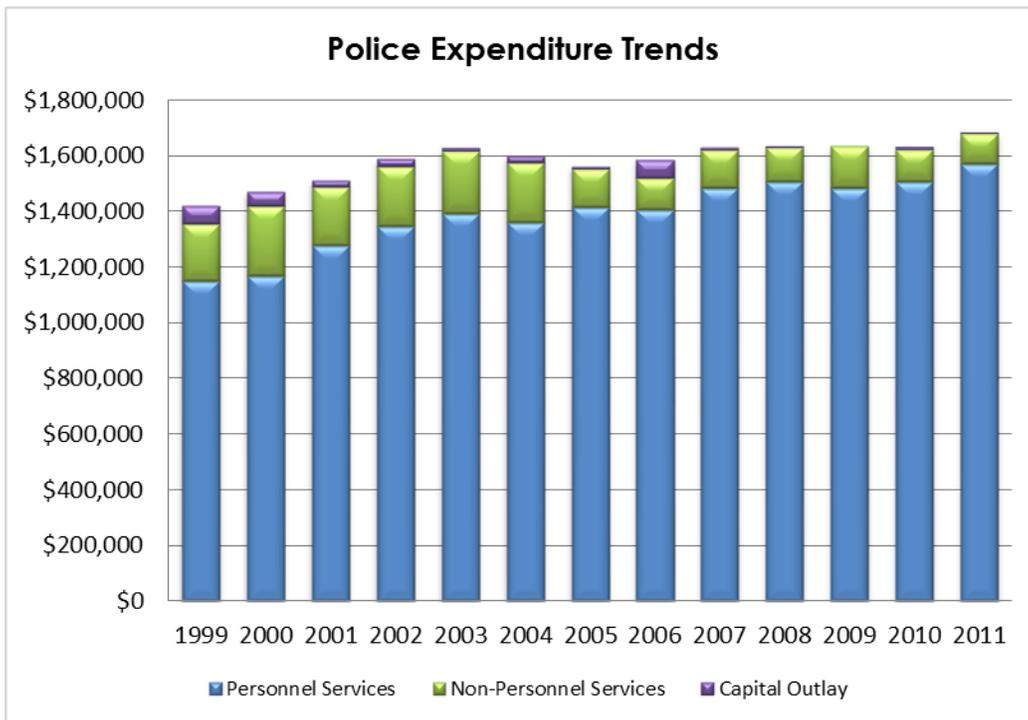
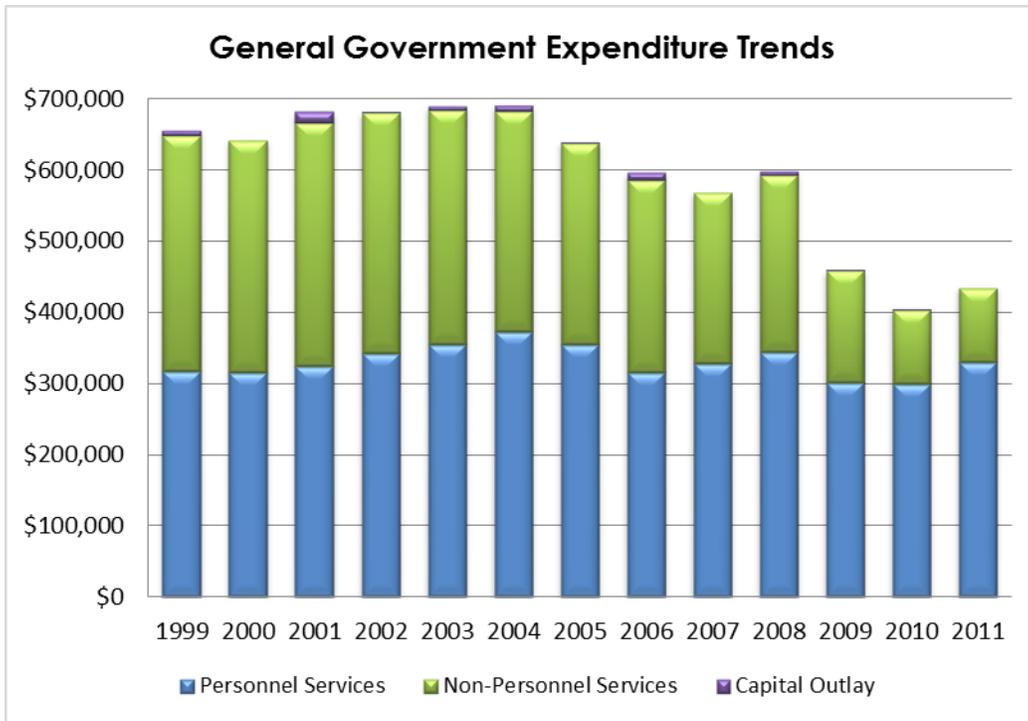
For 2011, the major general fund expenditure change is a reduction in Community & Utility Services, while Information Technology increased slightly to update critical infrastructure.

When the overall property tax revenues are included, the Village budget is allocated as illustrated below:

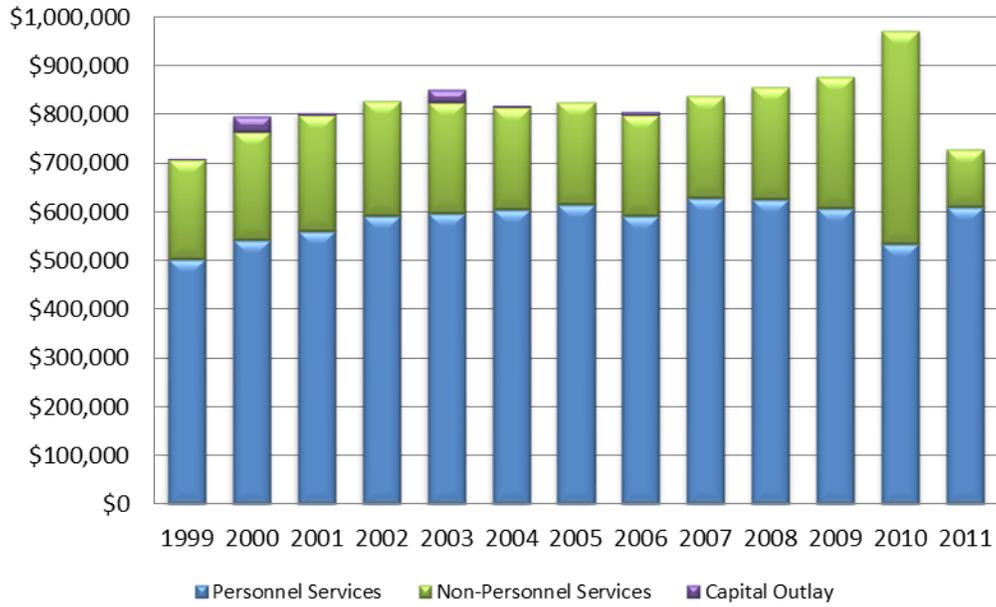


Readers can observe the expenditure changes by category from 2010. Of particular note is the 3% decline in Community & Utility Services spending, as well as a reduction in capital project spending (which was higher in 2010 due to new equipment purchase for garbage & recycling transition).

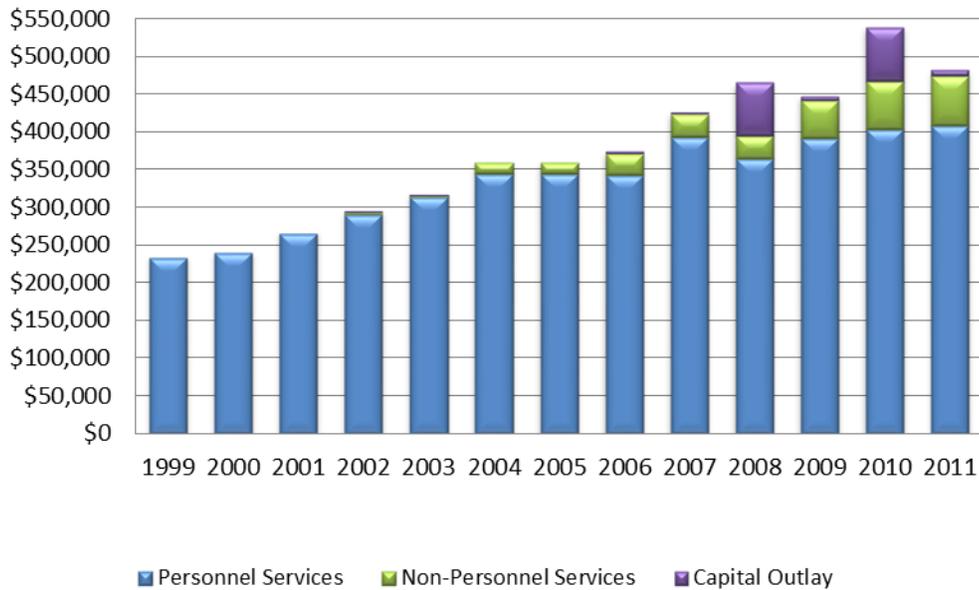
2011 General Fund Departmental Expenditures



Community & Utility Services Expenditure Trend



Dispatch Expenditure Trends



**For all graphs; 2000-2009 are actual, 2010 are adopted, and 2011 amounts are proposed*

For the 2011 budget, the Village's award winning performance measurement program continues to be based on the long-term strategic initiatives set forth by the Village Board. Although many of the measurements are activity demand or activity workload related, over time additional effectiveness and efficiency measurements are utilized. These measurements assist Village staff and Village Board members in planning, evaluating, allocating resources, budgeting, and ultimately making policy decisions.

Long-Term Strategic Areas of Emphasis & 2011 Implementation Initiatives

1. **Fiscally Sound:** Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost effective manner.
2. **Aesthetic Appeal:** Enhance the aesthetic character, curb appeal and community-wide events to promote property values, high standards, and connection within the Village.
3. **Service Excellence:** Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork and valuing our human assets as ambassadors of the Village.
4. **Communications:** Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.
5. **Environmentally Responsible:** To lead the way in providing environmentally friendly, or "green" initiatives to promote a healthy, desirable place to live and enjoy.

The various measurements and charts dating back to 2003 illustrate the type of information used in the Village's performance measurement program. Returning this year is the use of case studies to highlight specific areas of importance. For 2011, the following case studies are included:

1. Energy consumption reduction for Village facilities, including the major energy efficiency changes that have reduced usage and costs associated;
2. Tax Refund Interceptor program utilized by the Police Department to help capture unpaid fines through the Wisconsin tax program.
3. An overview of the new automated garbage and recycling collection program, which was implemented in late 2009, with full transition in May, 2010.

Case Study #1: Facilities Energy Reduction

The Village of Bayside has worked diligently over the past several years to dramatically decrease energy consumption for all Village owned properties. As a part of the organizational plan, the Village Board of Trustees has adopted five strategic initiatives to steer all Village operations. One of the initiatives is "Environmental Responsibility."

The Village has undertaken several core "Green" initiatives to enhance the energy efficiency of its facilities and operations, promote environmental stewardship in the community, and provide leadership in enhancing our environmental friendliness.

Background

In 2008, the Village of Bayside established a performance benchmark of reducing total Village building and facility energy consumption by 10 percent. The Village not only achieved this goal, but actually reduced energy consumption overall by 17.1 percent from the previous year. The Village implemented initiatives large and small to achieve this goal, including:

- Enrolled in the Energy Star for Local Governments program through the US EPA.
- Installing energy efficient lighting in public works maintenance facilities.
- Installing motion sensor and zone lighting in common areas and large areas.
- Adjusted thermostat temperatures and timing of their operation to better reflect usage patterns of the building.
- Relocated thermostats to more accurately reflect actual temperatures.
- Reduced facility vending machines from 4 to 1 multi-function machine.
- Conducted an audit of energy efficiency with WE Energies identifying additional areas of opportunity to conserve energy.

In 2009, Village staff again worked to implement new and innovative ways to reduce the Village's overall carbon footprint. Again, a 3% reduction goal was set. With the 2008 initiatives fully implemented, some additional work was done to help reduce consumption numbers further.

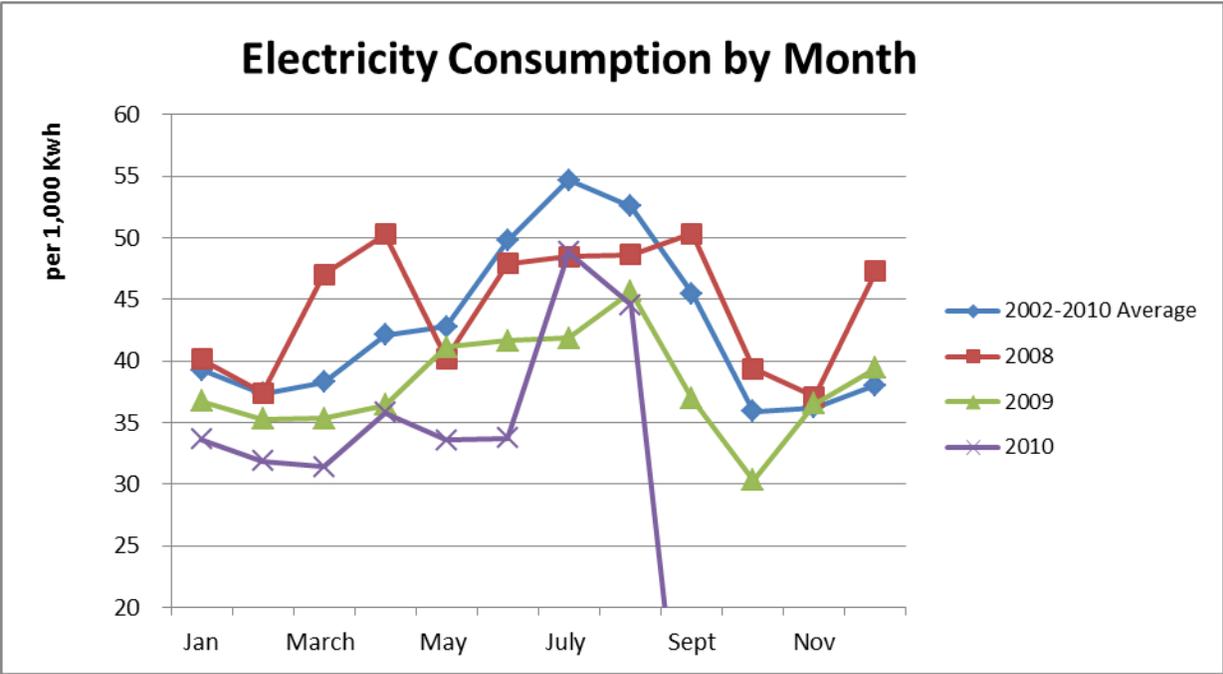
- Installed additional energy efficient HVAC system components in Village Hall/Police Department facility. 6.6 year payback.
- Added motion sensor monitoring to vending machines to reduce continual electrical need.
- Winterized and closed park facilities to reduce gas therms.

Surprisingly, 2009 showed an additional amount of energy consumption reduction, with a 29.5% reduction in gas usage alone, coupled with a 16.81% reduction in electricity. While consumption reduction was the main goal of the initiatives, the financial benefits were great as well, with the Village saving over \$8,000 from 2008 to 2009. After these observations were discovered, the Village was honored to receive the 2009 *Milwaukee Business Journal's Green Community of the Year*.

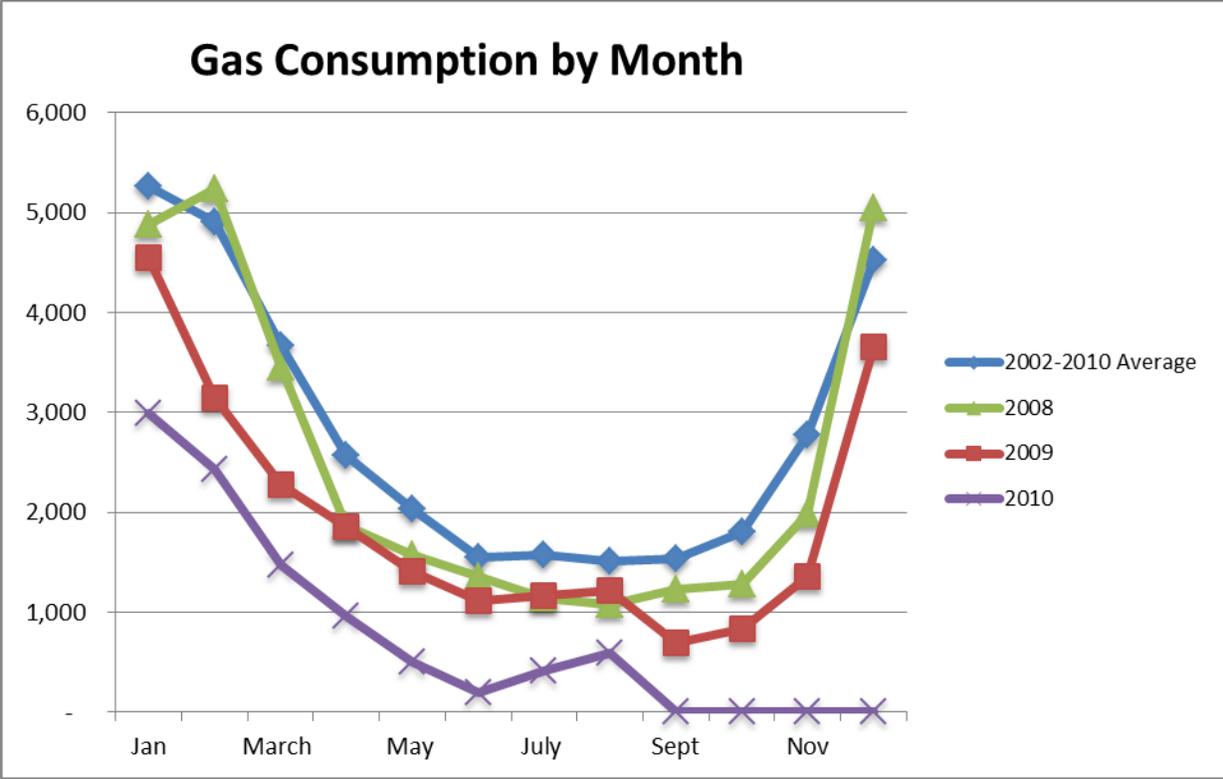


Current Trending

While 2008 and 2009 proved quite positive in terms of consumption reduction, the Village felt it could still continue to decrease usage through positive education and continuing to implement innovative energy reducing practices. For 2010, the Village again set a goal of reducing overall energy usage by 3%. The following case study describes our progress to this point.

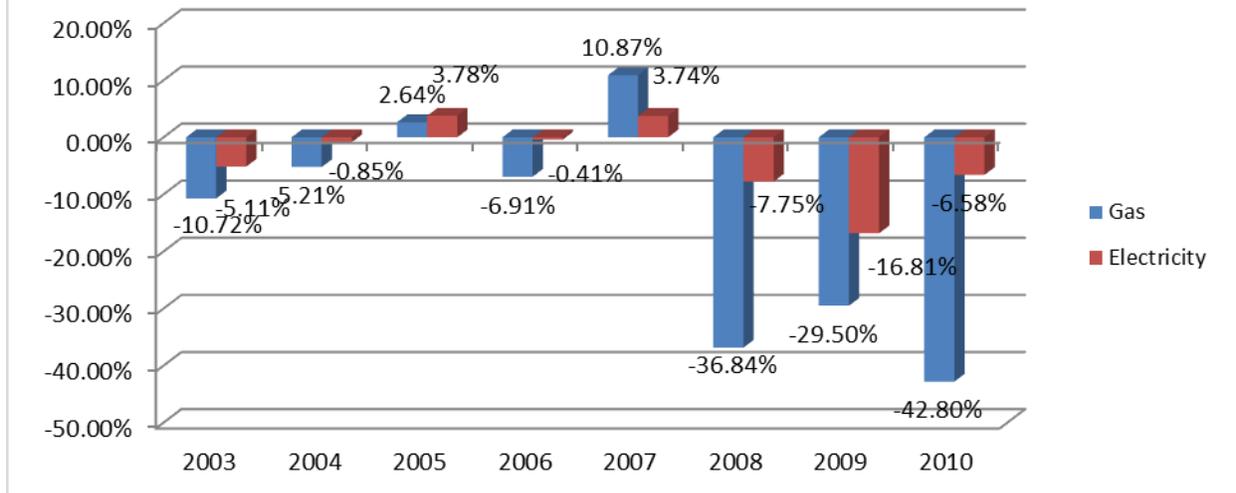


The two charts on this page help to further illustrate how the Village has fared over the past three years in terms of overall reduction. The blue line in each shows a composite average over an 8 year period. The purple line indicates the most recent, 2010 consumption amounts, each of which are well below the overall average.



As the last three years indicate, the Village has been able to dramatically reduce the overall consumption of both gas (therms) and electricity (Kwh). Continued tweaking of the newly installed energy efficient HVAC system should help to add to the growing trend of energy consumption reduction.

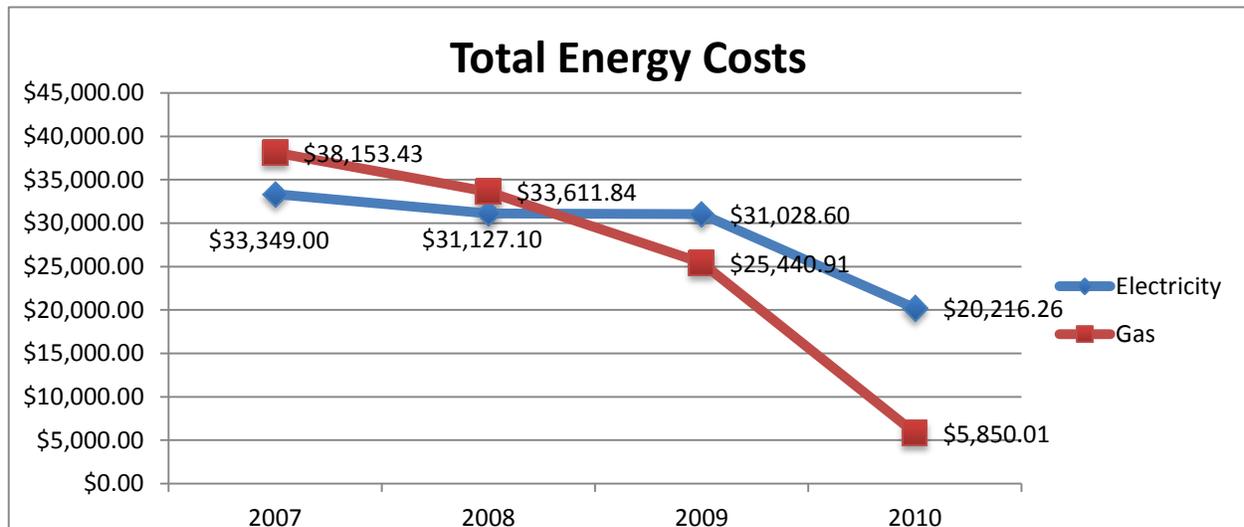
Energy Consumption Change Compared to Previous Year



*2010 figures compare numbers through August

Cost Implications

While the main goal of the Village has been to simply reduce the amount of energy used at all facilities, the fortunate benefit of the reduction has been the cost savings associated. While energy costs fluctuate, the Village's efforts to keep the usage down have helped to keep costs relatively steady, as the following chart indicates.



Lessons Learned

- Measurement and accountability can lead to significant enhancements without any loss in service.
- Several small changes can make a very large impact.
- While the implementation and effect may not occur quickly, patience and resolve can lead to a positive outcome.
- This type of change is beneficial not only fiscally and environmentally, but also as a public relations tool.

Case Study #2: Police Department Tax Refund Intercept Program

Background

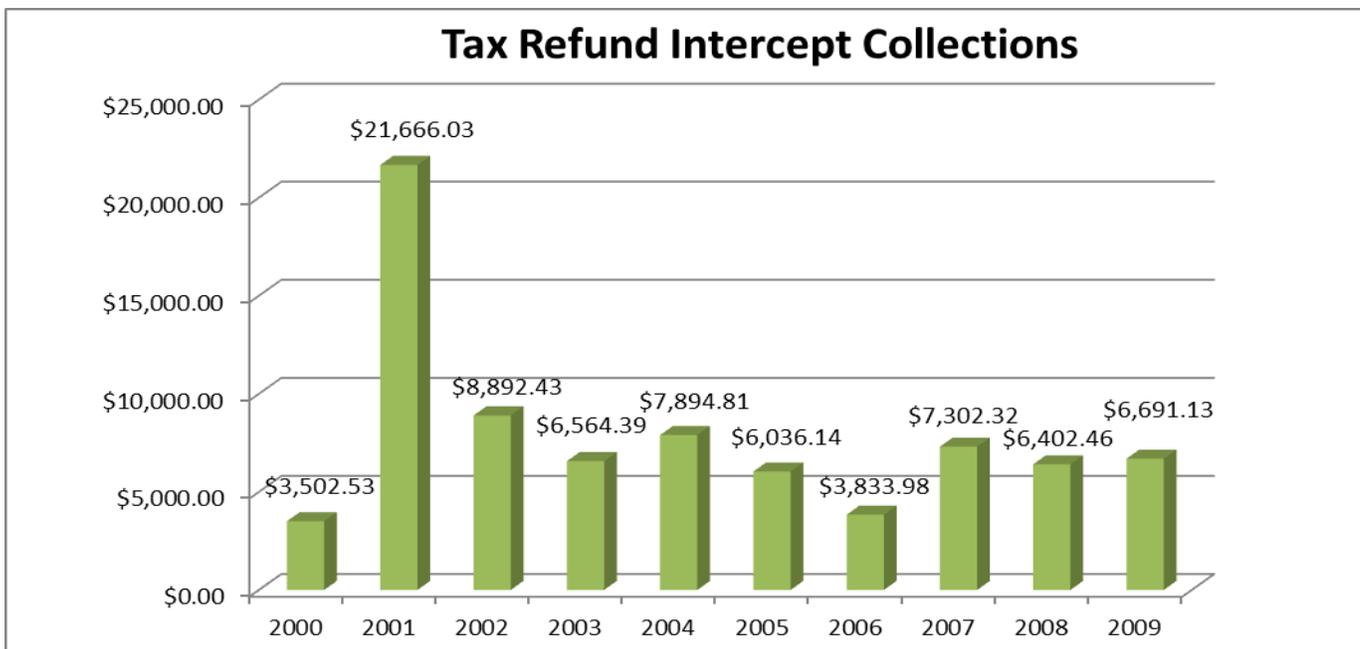
Ever wonder what would happen if you decided not to pay a ticket? In some instances, the ticket will remain on your record and possibly cause future issues with law enforcement, but the issuing jurisdiction would lose out on the monetary forfeiture. The Bayside Police Department was experiencing the constant issue of having tickets go unpaid. So while Bayside tax payers continued to fund police officers to help enforce the law, those breaking the rules were often not footing their portion of the bill. This problem occurred until the introduction of the Wisconsin Tax Refund Intercept Program.

Program

The Village of Bayside participates in The Wisconsin Department of Revenue (DOR) Tax Refund Intercept Program (TRIP). Under Wisconsin State Statute DOR is authorized to intercept, or set off, refunds, refundable credits, and lottery prizes against any debts, such as unpaid citations, owed to the Village of Bayside. That is, if a taxpayer has a delinquent tax debt with the Village of Bayside, the Department is entitled to deduct the amount of that debt from any state tax refund, refundable credit, or lottery prize issued by the DOR to that taxpayer. Similarly, DOR is authorized to intercept taxpayer refunds, refundable credits, and lottery prizes for debts owed to other state agencies and, in many cases, for debts owed to state counties and local governments and the Internal Revenue Service (IRS).



The Village of Bayside started participating in the program in 2000, at no cost to the Village of Bayside for participation in this program. When the Village of Bayside started submitting debts to the DOR in 2000 there were 15 state agencies and 16 counties and municipalities participating in the program. In 2009 there were 1,209 agencies, including the federal government intercepting refunds for unpaid debts. In 2009, the Village's Refund Intercept Program intercepted money from 51 people for a total of \$6,691.13, with an additional \$7,613.40 collected by those paying their outstanding debts prior to the intercept process.



*2001 marked the first full year of participation in the program.

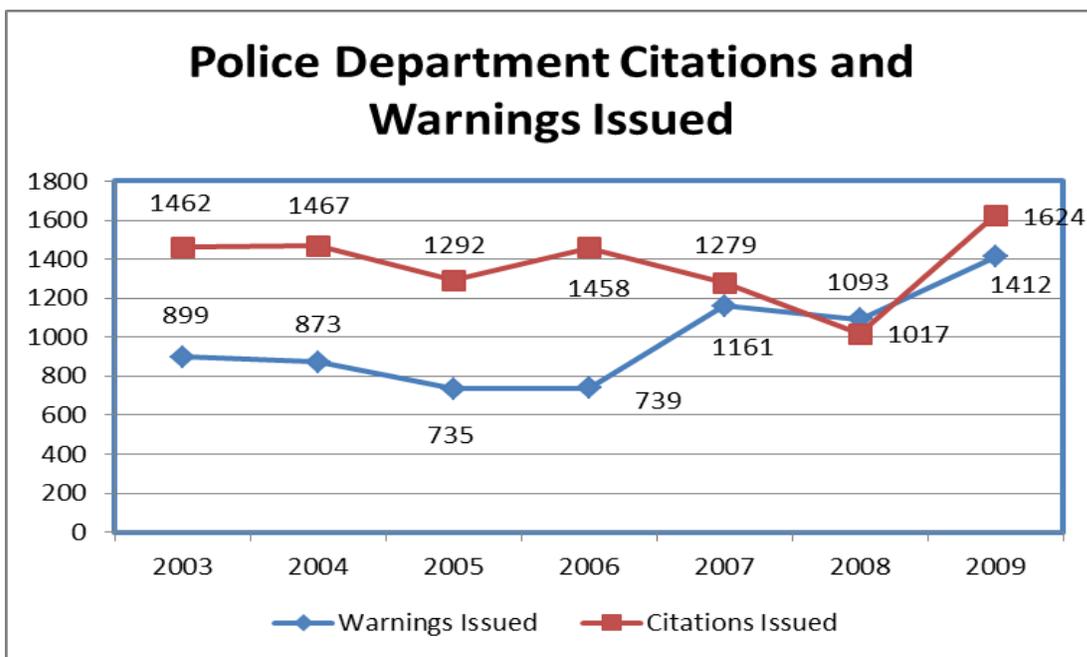
Since 2000, the Refund Intercept Program has helped the Village of Bayside Police Department recover a total of \$78,786.22 in delinquent fines. This translates into an annual average refund intercept of \$7,876 for the Police Department in delinquent fines they may not have otherwise been able to collect in the same time period.

Program Limitations

Refund Intercepts for the Village account for a substantial proportion of the total fines collected; however, as the program has progressed, it has become increasingly difficult for the Village to intercept funds. The primary reason behind this difficult is that persons owing fines to the Village often also owe fines to other governmental entities. If these governmental entities register with the State of Wisconsin before the Village does, the State of Wisconsin will intercept funds from the person's state tax returns first and allocate it to them. The Village may not receive its full share, or even a partial share, if there is nothing left from their state tax returns after other governmental entities have intercepted funds. In addition, the Village does not have the capability to intercept funds from a person's federal tax returns. This significantly limits the Village's ability to go after persons who have not paid their fines in full.

Additional Revenue Impacts

Obviously, outside of the tax refund intercept program that is outlined above, the Police Department helps offset regular operation expenditures and taxpayer costs through fines and forfeiture collection. The Police Department is tasked with enforcing the law and protecting public safety. This is performed in a number of ways, including traffic enforcement. Through this exercise, municipal citations are written as a form of punitive damage in an attempt to prohibit the offense in the future. Below we can see the previous output in terms of citations and warnings issued. While there are no goals set in terms of this venture, it still provides useful information to help budget for future years in terms of fines and forfeiture revenue.



As the chart indicates, the Village's enforcement has remained steady since 2003, with a gradual increase from 2007 on.

Case Study #3: Automated Garbage & Recycling - Outcomes

Each year, the Village tracks information related to Community & Utility Service functions. Perhaps the most integral performance measurement of 2010 was the transition of garbage and recycling collection method to an automated service. With the implementation of the new garbage and recycling collection method, the department has realized a dramatic savings in time spent, as well as other added improvements. Included with performance improvements, the Village has worked to inform residents of the added benefits of recycling more than they throw away. With the increasing costs of tipping fees, it has become more important than ever to recycle everything possible.



Background

Over the past decade, the Village of Bayside has examined several alternatives to the method of collecting garbage and recycling materials from residents. The former method of garbage and recycling collection required laborers, operating modified Cushman scooters, to drive up each driveway in the Village to collect the materials. This operation was difficult and very labor intensive. The following was required in order to offer the very basic service.

- Two or three operators;
- Equivalent Cushman vehicles;
- Packer truck for final collection.

The collection style was not only inefficient, but the repetitive, intense labor led to back, shoulder and other lifting-related injuries. While several studies had been completed over the years to examine the possibility of transition service, no switch was ever made. In 2009, it became apparent that the major equipment infrastructure would need to be replaced in order to continue to provide services in-house. At this time, staff began investigating the possibility of moving to an automated collection services, as well as other options, including:

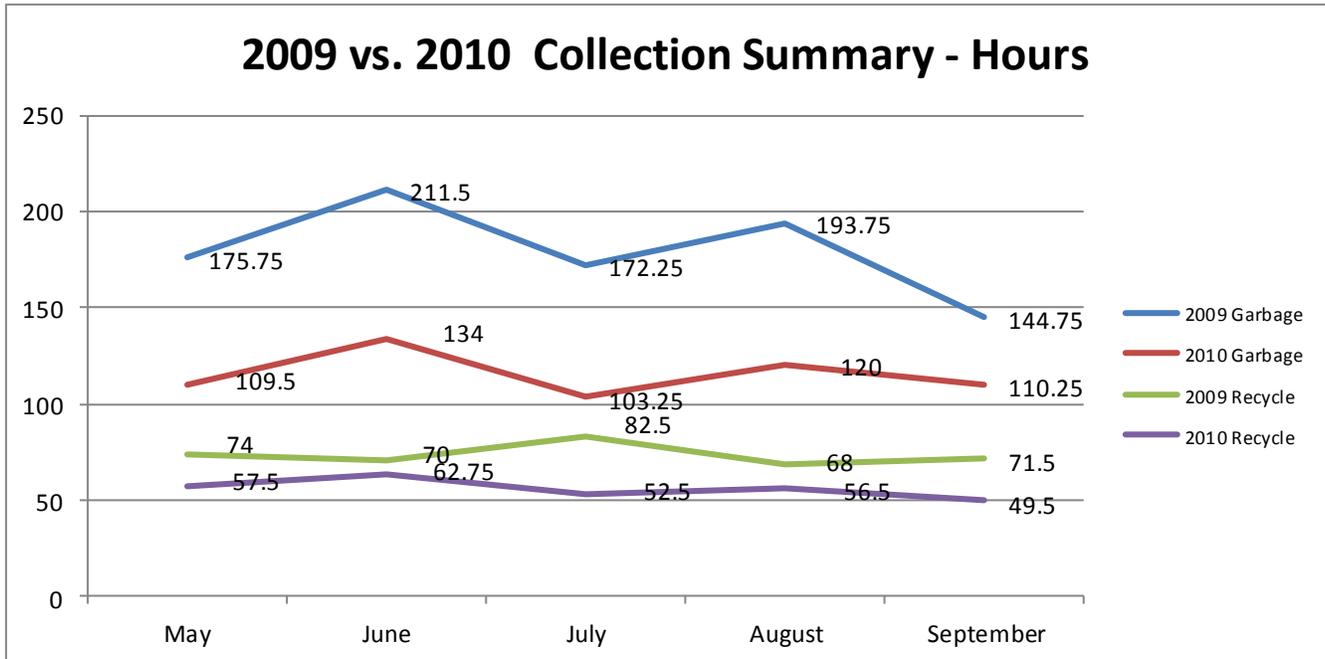
- Outsourcing;
- Fee based service;
- Bi-weekly pickup; and
- Maintaining existing service.

The Village utilized both internal staff, as well as having a study completed by UW-Oshkosh policy analysis students. The findings were clear, a move to keep the service completed in-house, by purchasing new automated equipment, offering the most cost-efficient way to continue providing the high quality service that Bayside residents deserve. In 2009, the Village Board made the decision to purchase one new automated refuse truck, as well as one used rear load packer to help with the transition to automated collection. Two older packers (1988 & 1996, respectively) were sold to help offset the capital purchase costs. Staff began informing residents the new service would begin in May, 2010. The following shows the results from May, 2010 through September, 2010.



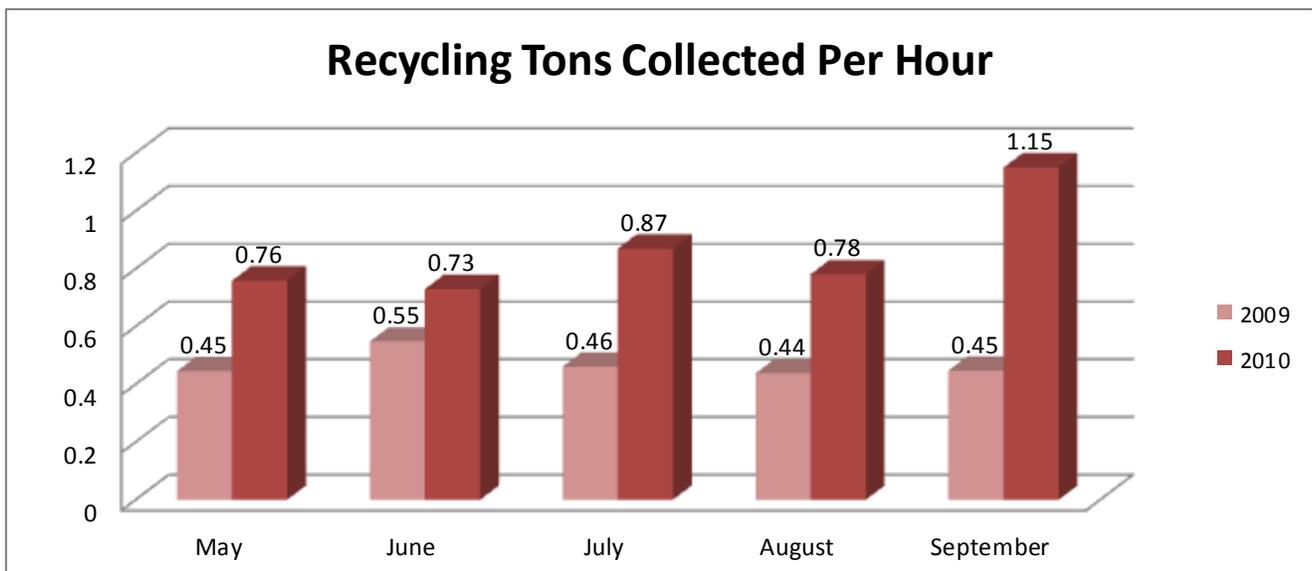
Immediate Impacts

Collection services, which includes garbage, recycling, yard waste, and seasonal leaf collection accounts for a large majority of hours spent. Clearly, garbage and recycling, which occur on a weekly and bi-weekly basis, account for the majority of those hours. While the transition has offered additional opportunities for residents to recycle more material, the amount of time it takes to collect the materials has decreased dramatically. Quickly comparing the two most recent years, we can see that the automated transition provided a 35.75% decrease in overall hours spent on garbage collection, and a 23.84% decrease in recycling collection.

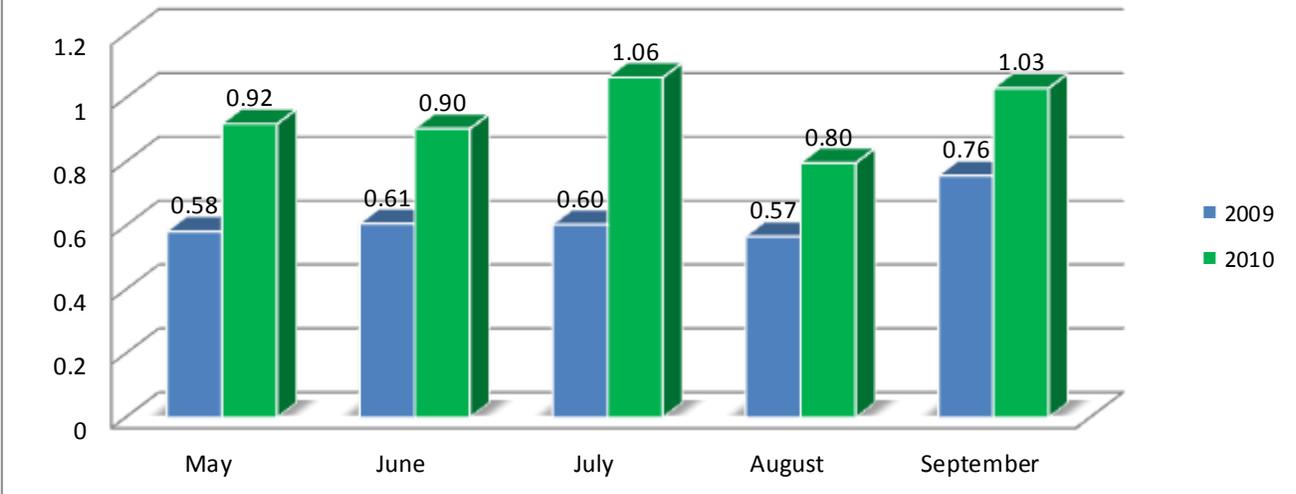


Recycling Benefits

Outside of the hour's reduction realized with the automated transition, the Village was pleasantly surprised by the dramatic effect the new program has had on recycling volumes. As the next section illustrates, recycling has improved dramatically since the transition in May. The first chart indicates how the reduce collection hours, coupled with the increased tonnage has improved the amount of material collected per hour.

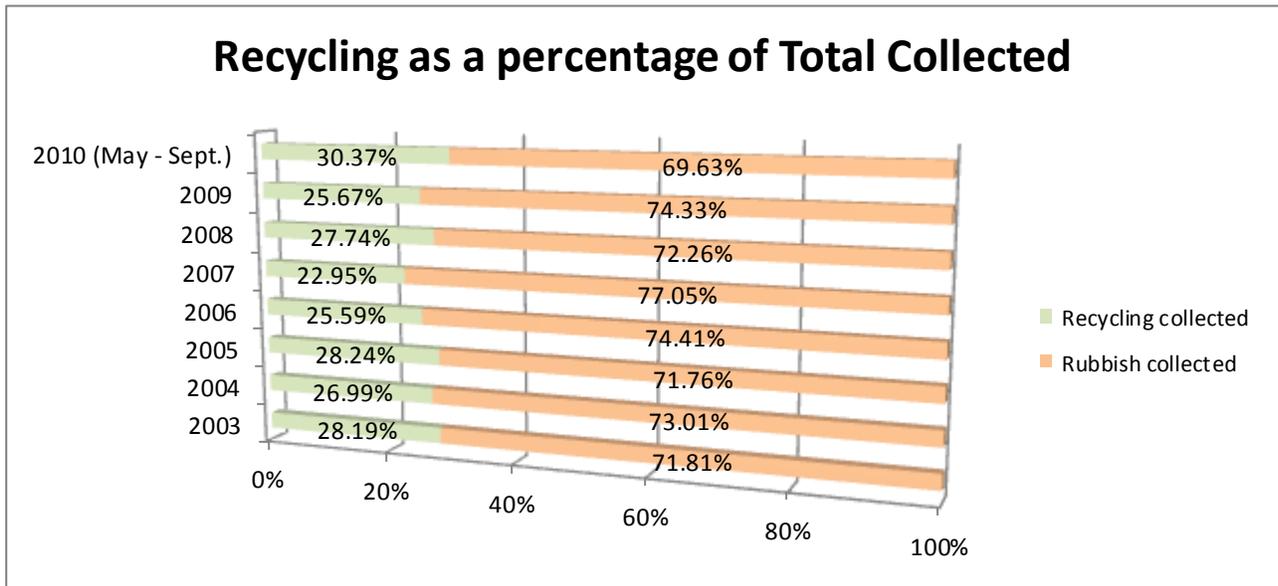


Garbage Tons Collected Per Hour



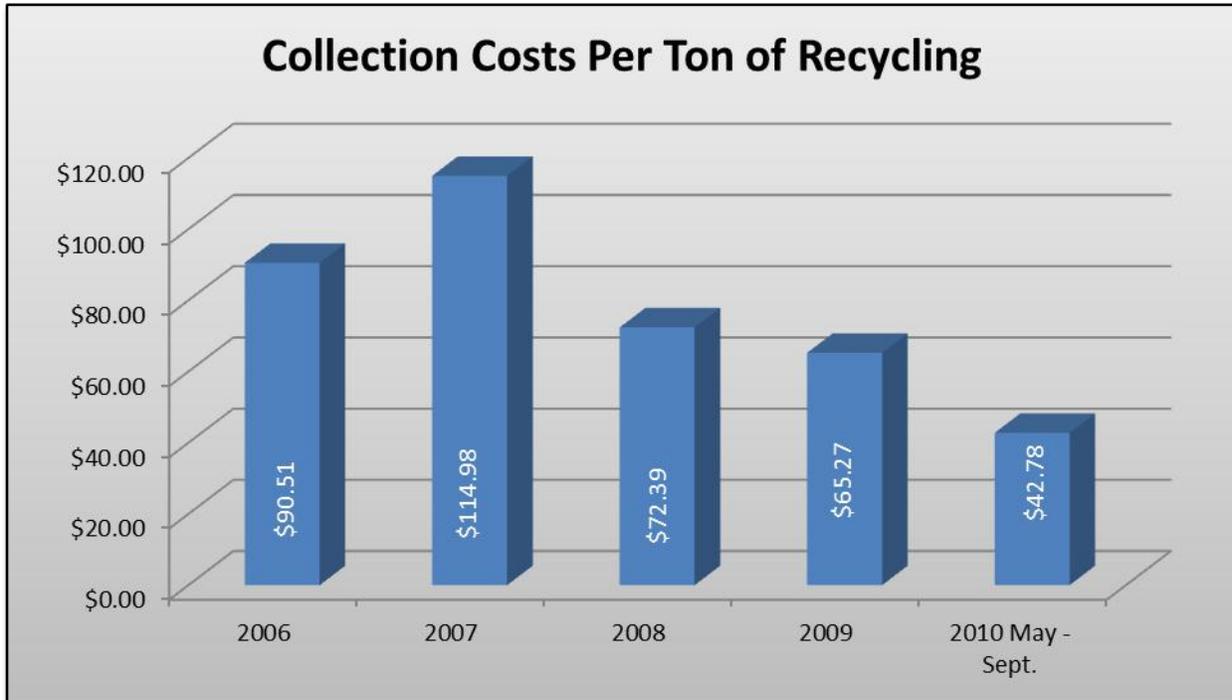
Perhaps most important is the amount of recycling being collected as a total percentage of garbage and recycling collections. Village residents have been recycling much more than they have been throwing away, helping to keep garbage disposal costs to a minimum. As the chart below indicates, the period since automated has provided a nearly 5% bump in overall recycling collected. That's an additional 5%, or approximately 65 tons of garbage being kept out of landfills.

Recycling as a percentage of Total Collected



Economic Impacts

Outside of the addition of increased recycling, the Village has been able to recoup costs surrounding collections. For most of 2008, the Village was being paid to collect and dispose of recycling products. However, with the fall of the US economy, recycling revenues suffered as well. Nonetheless, the Village is still able to dispose of for no cost at the transfer station. This is a large difference from garbage, which currently costs the Village approximately \$46 per ton to dispose of. As the below indicates, the Village has improved drastically since 2006, cutting the cost per ton of recycling by nearly one-third. The total costs numbers are determined by evaluating the total hours worked, total tons collected, and the average wage (including benefits) of the individuals collecting the materials (capital costs are not included).

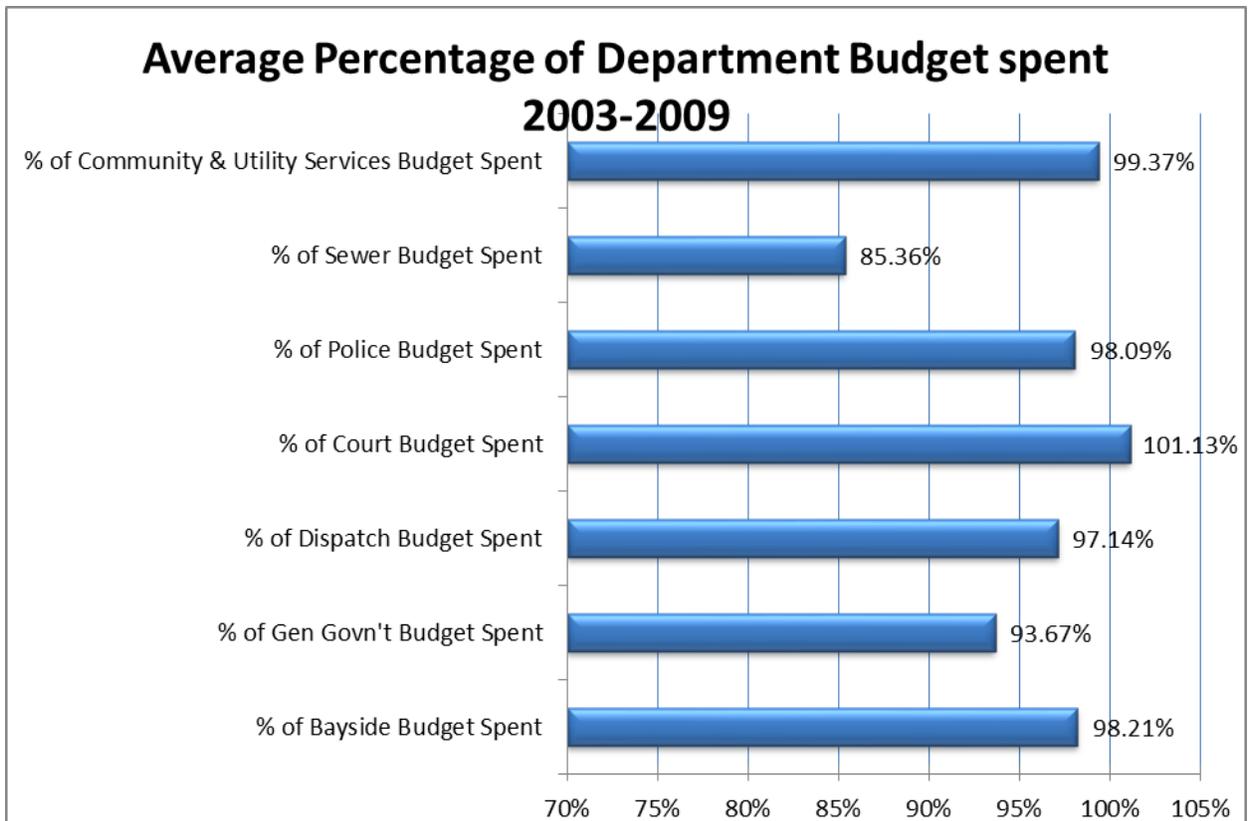
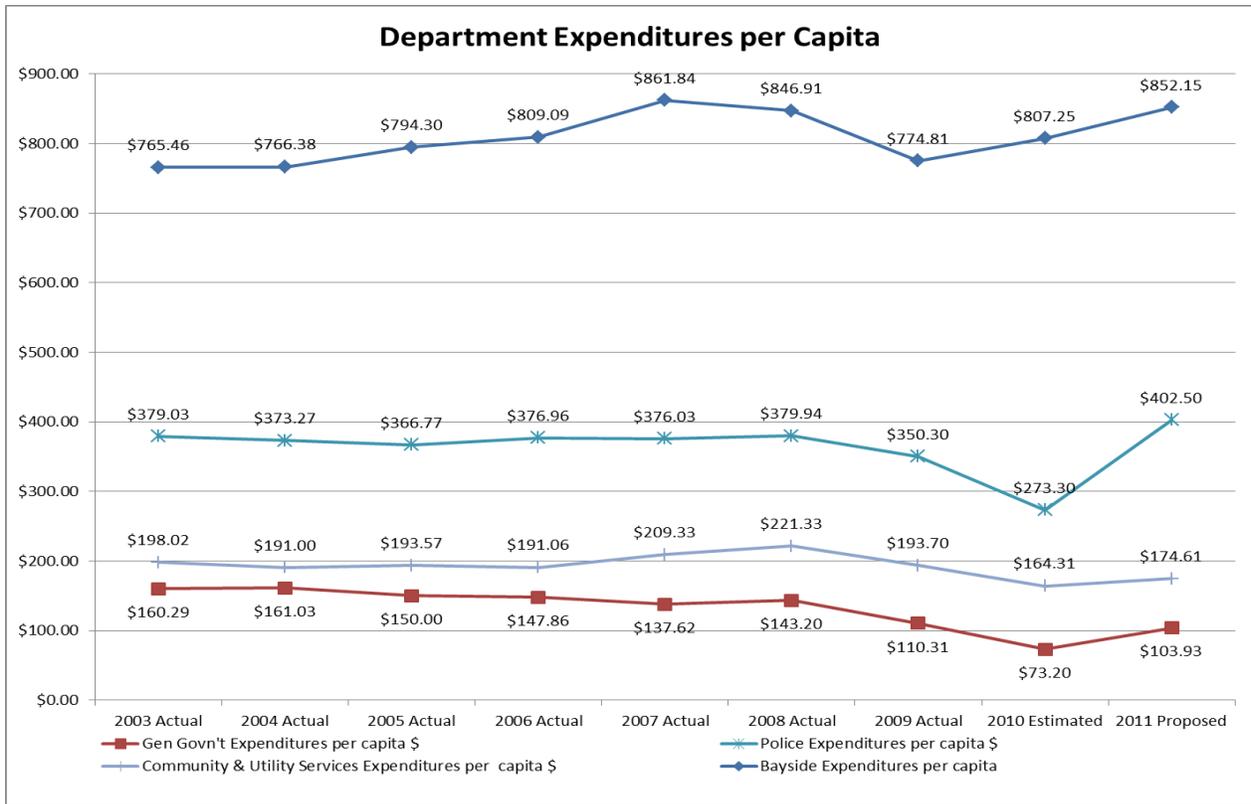


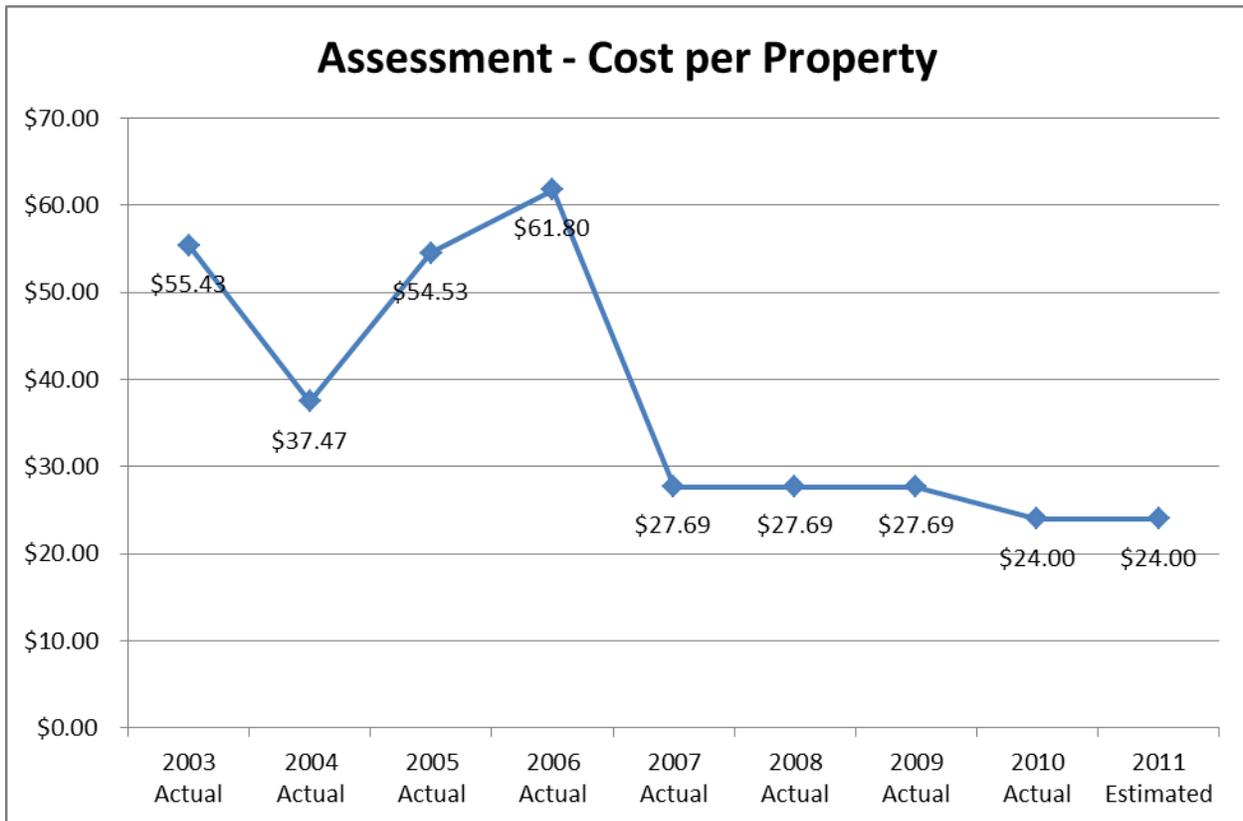
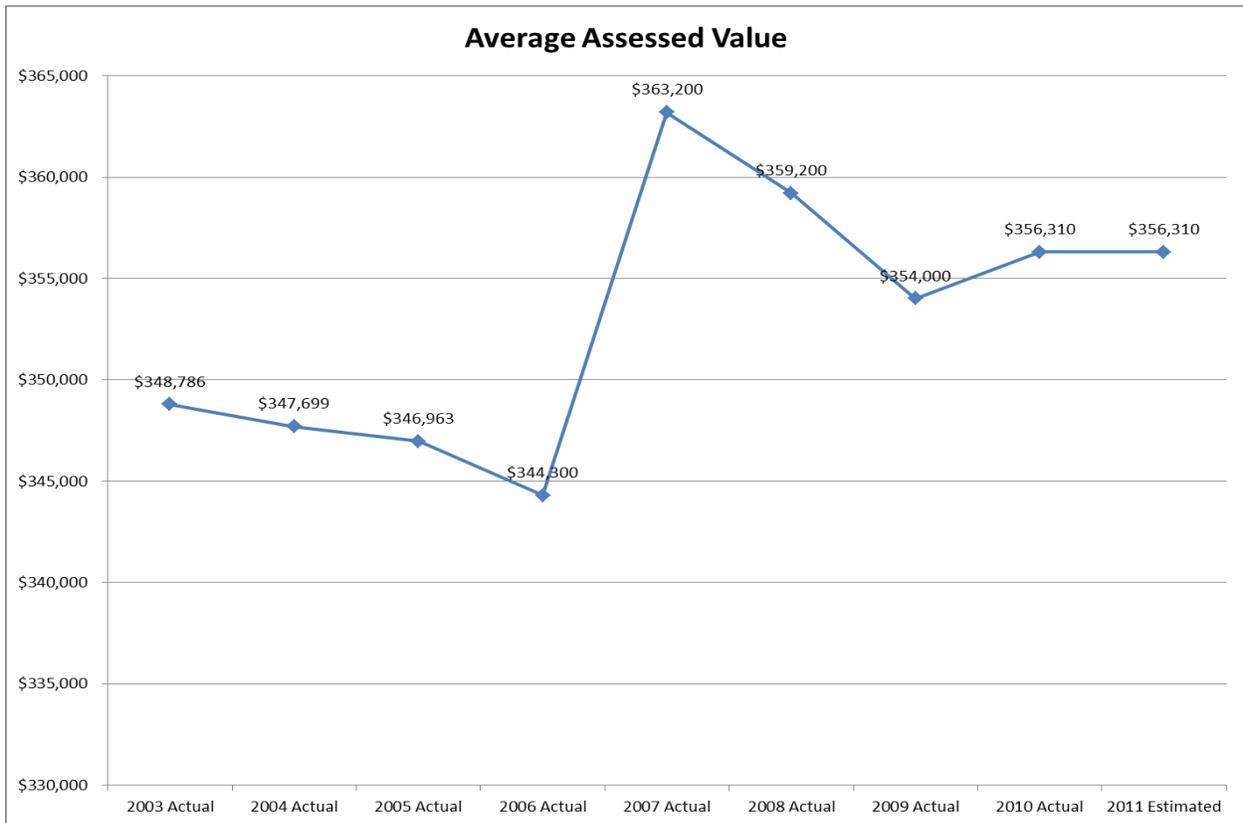
The chart does not take into account any revenues received through recycling participation.

Based on current landfill tipping fees, the Village will be saving approximately \$3,000 annually by with the additional 5% (as the previous chart indicates) of recycling disposed. With the continual increase in disposal fees, it is now more imperative than ever to move to more environmentally conscious methods of disposal.

Fiscally Sound: Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost effective manner.

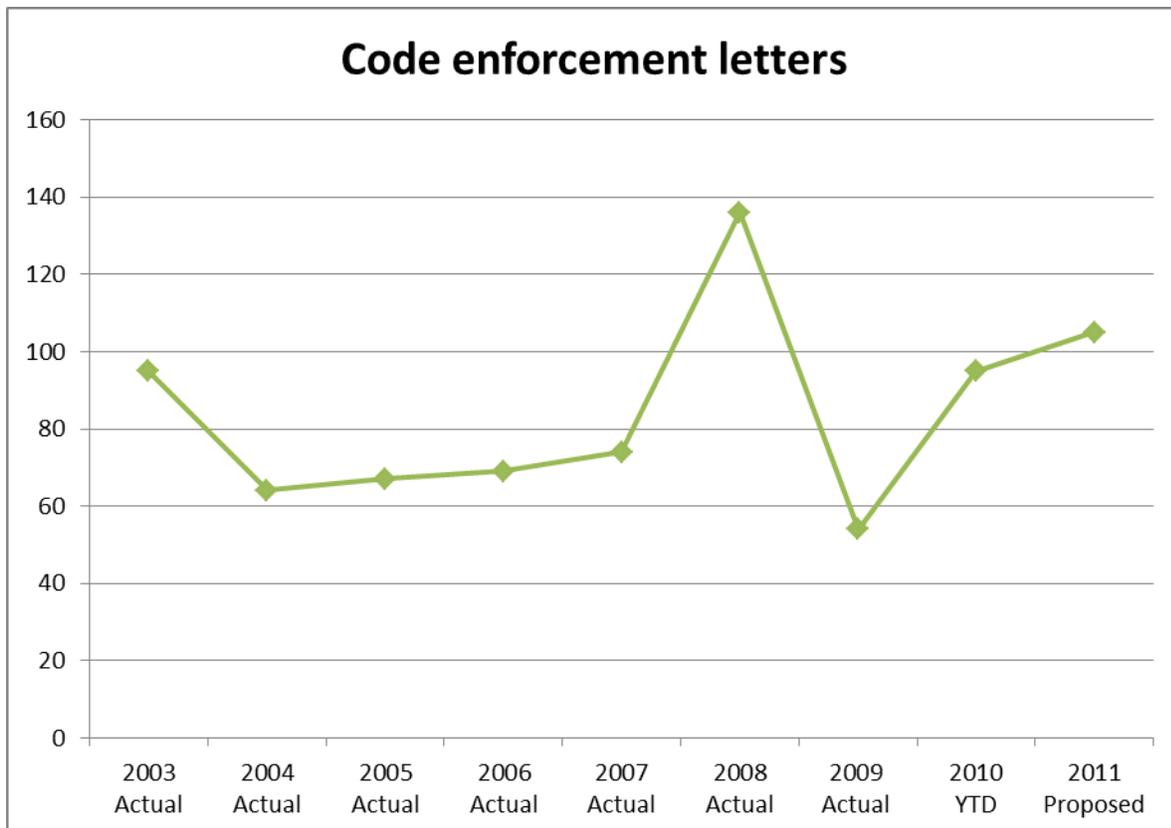
Fiscally Sound	Unit	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 YTD	2011 Proposed
Bayside Operating Budget	\$	\$3,351,514	\$3,327,487	\$3,377,461	\$3,414,669	\$3,654,019	\$3,533,301	\$3,231,717	\$3,367,044	\$3,554,316
Gen Gov'n't Operating	\$	\$736,107	\$693,768	\$789,081	\$695,735	\$576,087	\$597,431	\$460,112	\$305,338	\$433,485
Dispatch Operating Budget	\$	\$321,152	\$343,058	\$384,605	\$393,015	\$413,849	\$459,384	\$427,028	\$374,337	\$487,483
Court Operating Budget	\$	\$41,390	\$81,475	\$85,707	\$88,115	\$90,227	\$88,769	\$86,654	\$80,874	\$91,014
Police Operating Budget	\$	\$1,669,072	\$1,616,699	\$1,589,912	\$1,613,312	\$1,588,446	\$1,585,110	\$1,461,096	\$1,139,947	\$1,678,842
Sewer Operating Budget	\$	\$509,588	\$329,422	\$400,976	\$451,556	\$567,262	\$479,145	\$438,292	\$344,563	\$487,129
Community & Utility Services Operating Budget	\$	\$836,418	\$837,353	\$843,462	\$826,255	\$895,395	\$923,371	\$807,919	\$685,327	\$728,292
Bayside Expenditures per	\$	\$765.46	\$766.38	\$794.30	\$809.09	\$861.84	\$846.91	\$774.81	\$807.25	\$852.15
Gen Gov'n't Expenditures per capita	\$	\$160.29	\$161.03	\$150.00	\$147.86	\$137.62	\$143.20	\$110.31	\$73.20	\$103.93
Dispatch Expenditure per capita	\$	\$73.60	\$83.60	\$84.10	\$88.50	\$95.25	\$110.11	\$102.38	\$89.75	\$116.87
Court Expenditure per capita	\$	\$11.08	\$19.85	\$18.47	\$20.97	\$21.48	\$21.28	\$20.78	\$19.39	\$21.82
Police Expenditures per	\$	\$379.03	\$373.27	\$366.77	\$376.96	\$376.03	\$379.94	\$350.30	\$273.30	\$402.50
Sewer Expenditures per	\$	\$71.69	\$82.93	\$79.08	\$73.45	\$117.08	\$114.85	\$105.08	\$82.61	\$116.79
Community & Utility Services Expenditures per capita	\$	\$198.02	\$191.00	\$193.57	\$191.06	\$209.33	\$221.33	\$193.70	\$164.31	\$174.61
% of Bayside Budget Spent	%	98.2%	98.7%	100.2%	99.6%	98.6%	96.5%	95.7%	95.4%	100.0%
% of Gen Gov'n't Budget	%	93.6%	99.5%	81.0%	85.0%	99.8%	96.8%	100.0%	69.4%	100.0%
% of Dispatch Budget Spent	%	98.5%	104.4%	93.2%	95.0%	96.2%	97.3%	95.4%	73.2%	100.0%
% of Court Budget Spent	%	115.0%	104.0%	91.8%	99.9%	99.5%	98.0%	99.7%	74.0%	100.0%
% of Police Budget Spent	%	97.6%	98.9%	98.3%	98.3%	98.9%	98.9%	95.7%	69.9%	100.0%
% of Sewer Budget Spent	%	60.5%	107.8%	84.0%	68.4%	86.2%	94.7%	95.9%	49.9%	100.0%
% of Community & Utility Services Budget Spent	%	101.8%	97.7%	97.8%	97.5%	97.7%	105.5%	97.6%	70.3%	100.0%
Court Expenditures per case	\$	\$37.38	\$59.26	\$60.94	\$65.62	\$68.71	\$101.47	\$59.43	NA	NA
Investment rate of return	%	2.42%	2.60%	1.87%	2.72%	4.57%	4.00%	2.73%	1.57%	1.55%
Payroll checks issued	#	1,143	1,239	1,381	939	1,059	1,259	1,120	870	1,150
Assessable parcels	#	1,599	1,600	1,603	1,625	1,625	1,625	1,625	1,625	1,625
Total assessed value	\$	\$557,709,340	\$556,318,470	\$614,619,530	\$621,900,500	\$662,675,950	\$656,049,191	\$662,695,950	\$648,816,000	\$648,816,000
avg. assessed value	\$	\$348,786	\$347,699	\$346,963	\$344,300	\$363,200	\$359,200	\$354,000	\$356,310	\$356,310
Tax Amount to be collected	\$	\$3,718,119	\$3,717,790	\$3,862,969	\$4,016,351	\$3,939,711	\$4,244,478	\$4,324,254	\$4,324,253.00	\$ 4,372,807
% of taxes collected at Village Hall	%	100%	100%	100%	100%	95%	94%	93%	92%	92%
% of taxes collected at Financial Institutions	%	n/a	n/a	n/a	n/a	5%	6%	7%	8%	8%
GFOA Award	Yes/No	No	No	No	No	Yes	Yes	Yes	Yes	Yes
Board of Review completed	date	10/27/2003	8/24/2003	7/26/2005	6/12/2006	8/7/2007	8/5/2008	8/14/2009	7/28/2010	7/27/2011
Assessment-Cost per property	\$	\$55.43	\$37.47	\$54.53	\$61.80	\$27.69	\$27.69	\$27.69	\$24.00	\$24.00
Workers compensation claims	#	4	6	0	1	2	6	10	5	5
WC mod factor	computation	1.17	1.03	1.13	0.9	0.78	0.78	0.88	1.16	1.16
Incident reports	#	4	7	3	1	1	4	10	3	3
Reported Stolen property	\$	\$40,046	\$131,461	\$49,327	\$32,048	\$88,842	\$352,389	\$197,315	N/A	NA
Stolen property recovered	\$	\$16,764	\$62,705	\$14,050	\$21,383	\$780	\$1,923	\$16,368	N/A	NA
NSFD ISO Rating	rating	2/5	2/5	2/5	2/5	2/5	2/5	2/5	2/5	2/5
Cost / Household (All	\$	\$122.19	\$110.11	\$109.57	\$105.32	\$124.83	\$94.42	\$87.79	N/A	\$92.00

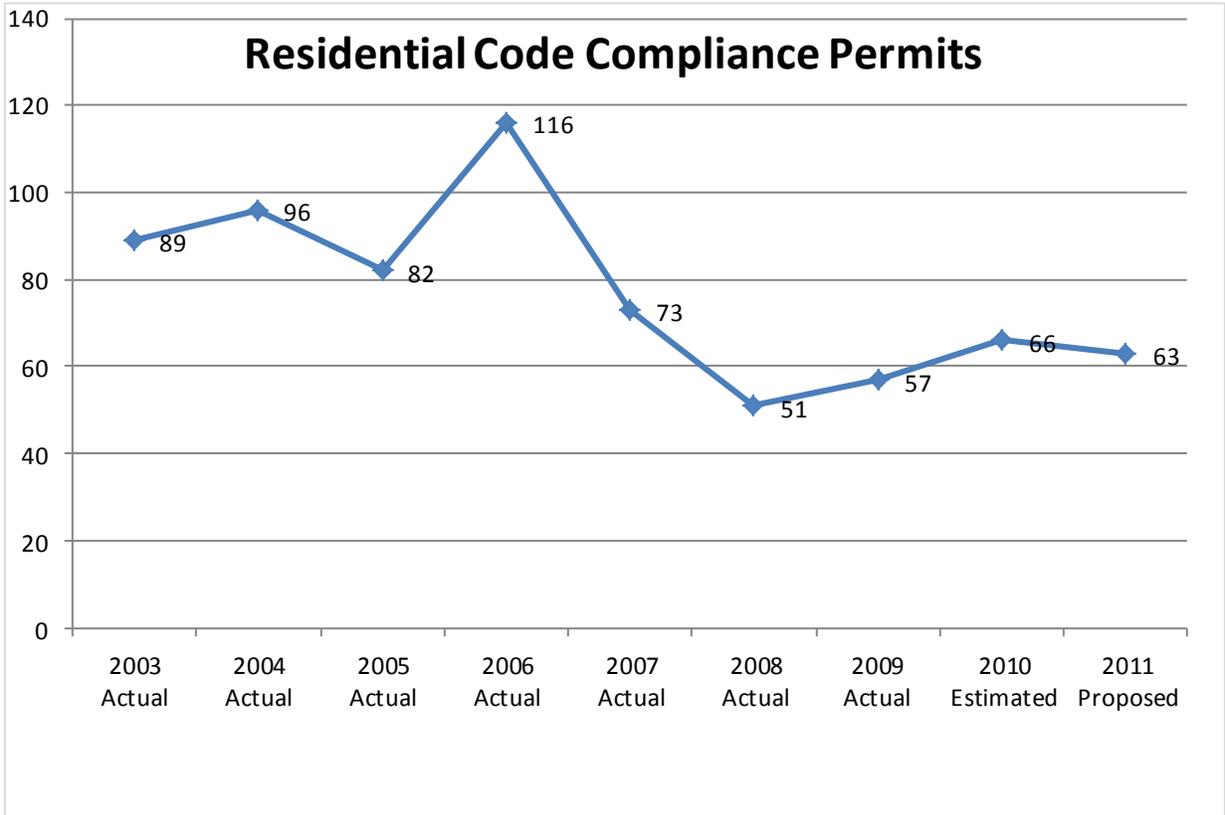
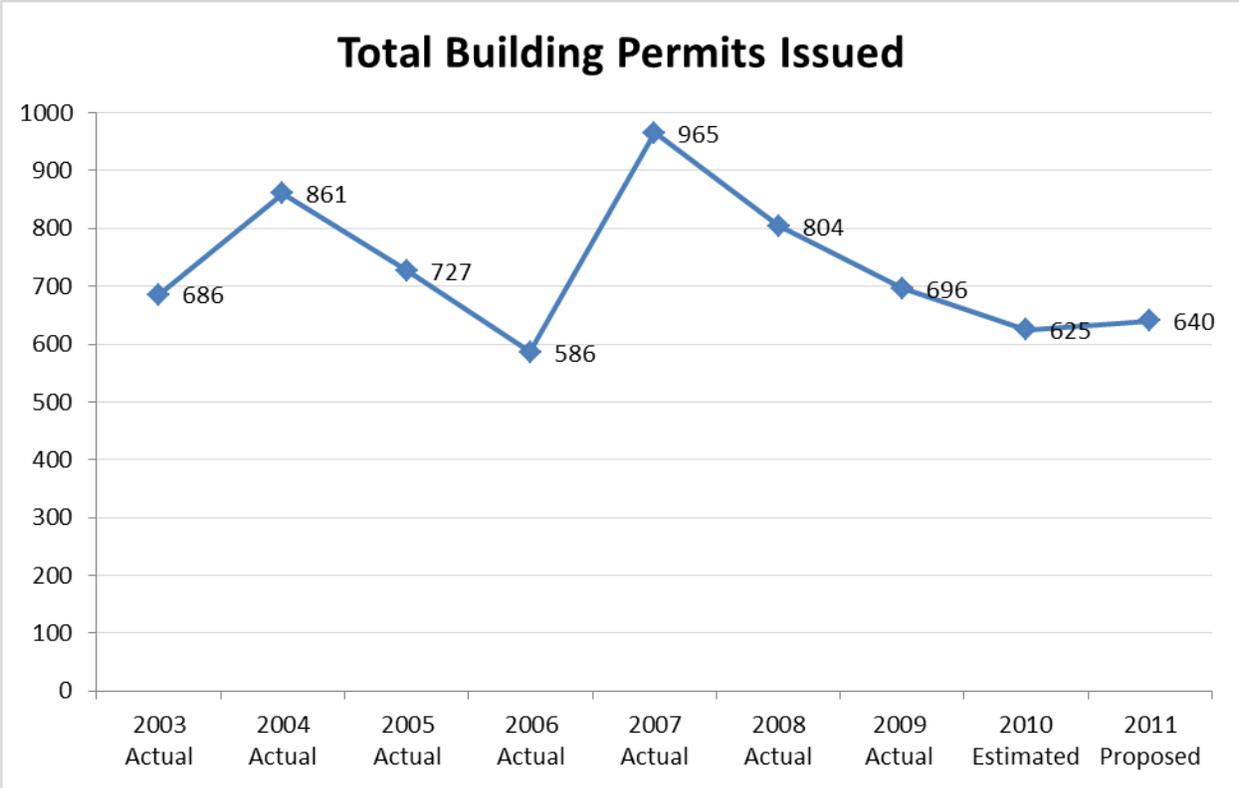




Aesthetic Appeal: Enhance the aesthetic character, curb appeal and community-wide events to promote property values, high standards, and connection within the Village.

Aesthetic Appeal	Unit	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 YTD	2011 Proposed
Architectural Review Committee	meetings	21	19	23	22	24	21	15	15	17
GreenScape Committee	meetings	NA	NA	NA	NA	4	7	8	6	6
Total permits issued	#	686	861	727	586	965	804	696	625	640
Residential code compliance	permits	89	96	82	116	73	51	57	66	63
Code enforcement letters	#	95	64	67	69	74	136	54	95	105
Voluntary compliance	%	NA	NA	NA	92%	96%	90%	92%	90%	90%
Plan Commission projects	approved	22	9	13	13	7	5	16	6	NA
Plan Commission projects	denied	0	0	0	0	0	0	0	0	NA
Architectural Review Committee projects	approved	81	95	80	65	69	73	38	35	NA
Architectural Review Committee projects	denied	6	1	2	0	1	0	0	0	NA
Street shouldering	Lane miles	0	0	0	0	5	6	12	16	16
Avg. street rating	1-10	6.5	6.5	6.5	7.0	7.0	6.5	6.8	7.0	7.0
Sidewalks maintained	feet	6,400	6,400	6,400	14,500	14,500	14,500	14,500	14,500	14,500
Street/Road Repairs	hrs	162.50	284.25	129.50	598.75	982	1382.25	1071.50	429	429
Mailbox Notices	#	NA	NA	NA	NA	55	35	15	8	15
Median/Cul-de-sac restoration	#	NA	NA	NA	NA	NA	2	3	3	3

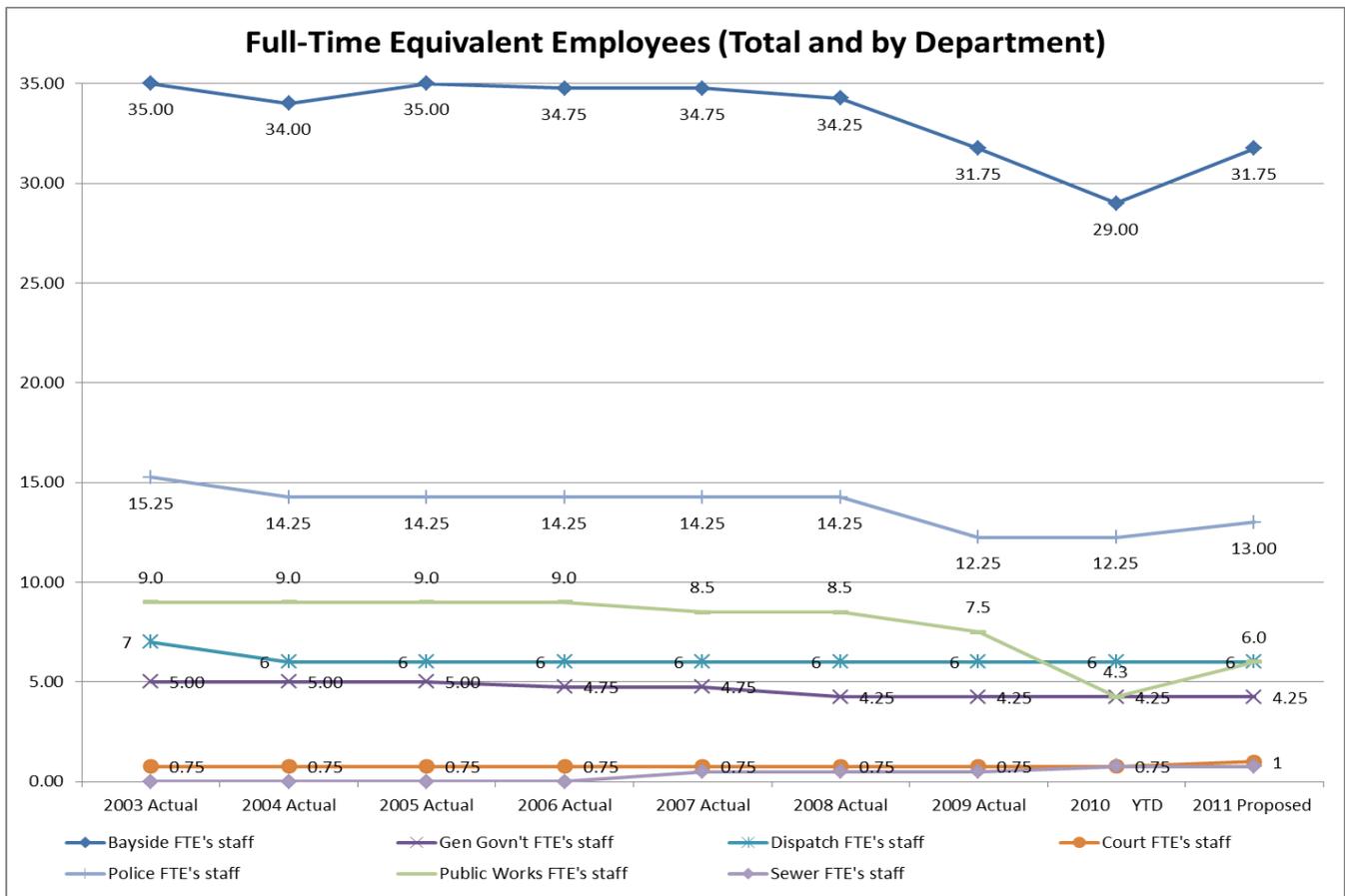




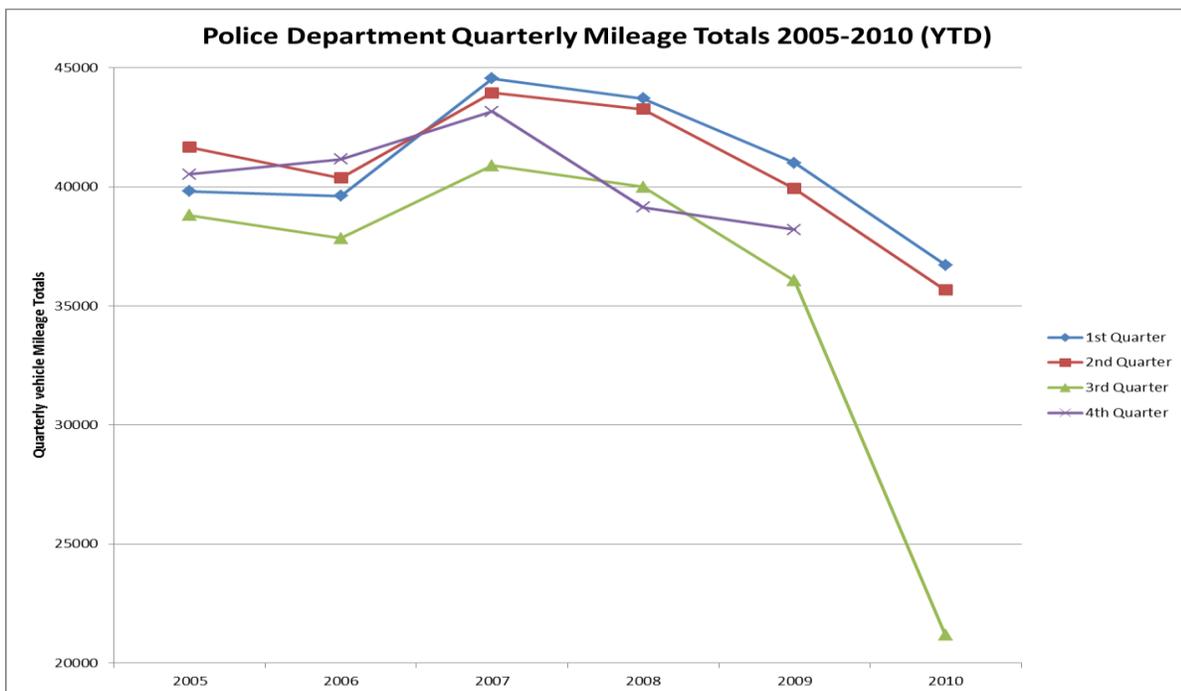
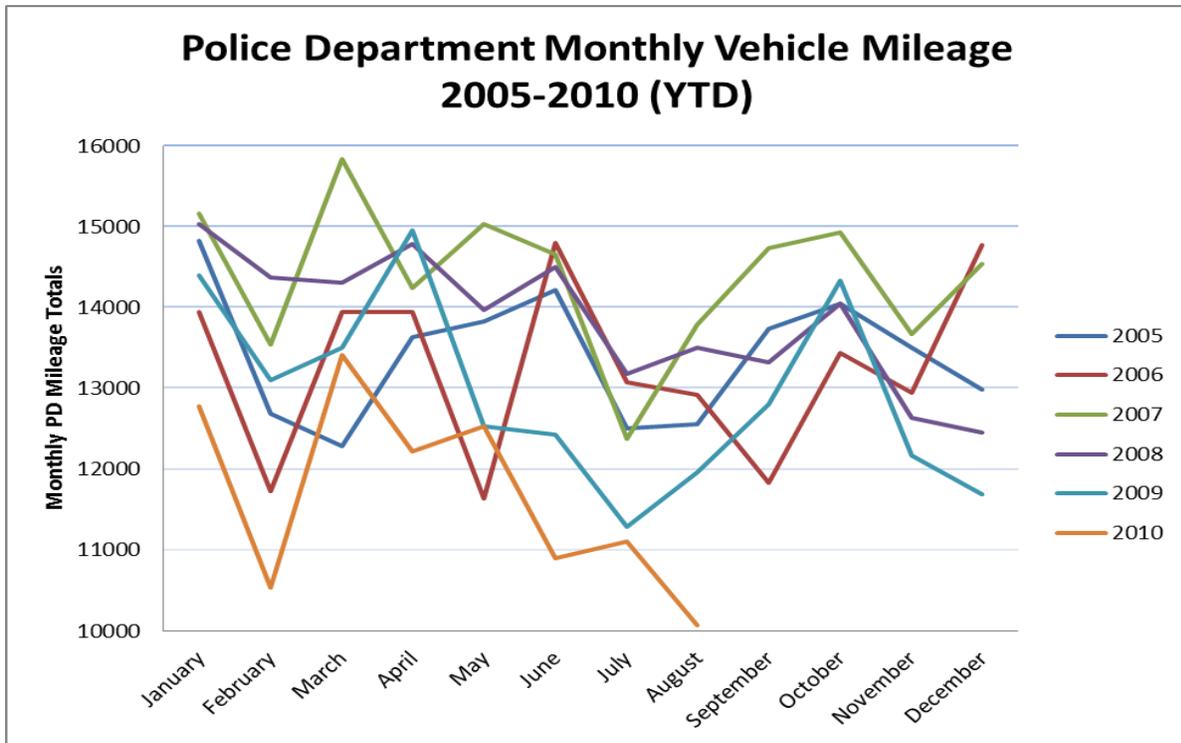
Service Excellence: Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork, and valuing our human assets as ambassadors of the Village.

Service Excellence	Unit	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 YTD	2011 Proposed
Bayside FTE's	staff	34.00	35.00	34.75	34.75	34.25	31.75	29.00	31.00
Gen Govn't FTE's	staff	5.00	5.00	4.75	4.75	4.25	4.25	4.25	4.25
Dispatch FTE's	staff	6	6	6	6	6	6	6	6
Court FTE's	staff	0.75	0.75	0.75	0.75	0.75	0.75	0.75	1
Police FTE's	staff	14.25	14.25	14.25	14.25	14.25	12.25	12.25	13.00
Public Works FTE's	staff	9.0	9.0	9.0	8.5	8.5	7.5	4.3	5.3
Sewer FTE's	staff	0	0	0	0.5	0.5	0.5	0.75	0.75
Stormwater FTE's	staff	0	0	0	0	0	0.5	0.75	0.75
Ordinances	adopted	13	13	8	21	20	10	14	NA
Resolutions	adopted	13	14	16	18	15	28	15	NA
Court cases processed	#	1,436	1,100	1,291	1,307	913	1,458	942	NA
Adult court citations	#	1,422	1,082	1,287	1,306	910	1,453	918	NA
Juvenile court citations	#	14	18	4	1	3	5	24	NA
Citations issued	#	1,467	1,292	1,458	1,039	1,017	1,624	1235	1,100
Warnings issued	#	873	735	739	1,200	950	1,412	1098	900
Accidents investigated	#	183	151	118	146	115	145	98	NA
Arrests	#	180	104	109	91	95	82	62	NA
Alarms	#	240	204	129	215	175	126	105	NA
False alarms	#	226	160	178	201	193	129	98	NA
Violent crimes	#	9	2	7	3	4	4	N/A	NA
Property crimes	#	40	48	28	23	28	30	N/A	NA
Total crimes	#	47	49	36	26	32	34	N/A	NA
Crime clearance rate	#	38.3%	24.5%	36.0%	38.0%	37.5%	28.6%	N/A	NA
Traffic stops	#	1,863	1,543	2,187	2,073	1,750	1,383	1,261	NA
Speed trailer locations	#	15	n/a	n/a	n/a	30	24	28	35
Open warrants	#	n/a	52	41	32	30	28	17	NA
Officers EMT trained	%	n/a	n/a	100%	100%	100%	100%	100%	100%
Sworn FTE's / 1,000	#	3.30	3.30	3.30	3.30	3.36	2.88	2.88	3.12
Vehicle patrols	miles	152,845	160,677	156,861	149,288	173,570	160,241	159,560	158,900
Streets snowplowed	miles	23.0	23.0	23.0	23.0	24.3	24.3	24.3	24.3
Sidewalks maintained	feet	6,400	6,400	14,500	14,500	14,500	14,500	14,500	14,500
NSFD Total calls for Service	#	5,530	5,665	5,724	6,331	6,191	5,934	4,100	NA
Fire Total	#	1,608	1,691	1,642	1,994	1,770	1,785	1,259	NA
Fire - Bayside Only	#	127	138	120	147	107	138	64	NA
Fire - Bayside Only	%	7.90%	8.16%	7.31%	7.37%	6.05%	7.73%	5.10%	NA
NSFD Medical Total	#	3,922	3,974	4,082	4,337	4,421	4,149	2,841	NA
Basic Life Support (BLS) Bayside	#	138	168	165	179	164	150	92	NA

Advanced Life Support (ALS) Bayside	#	84	62	110	109	106	120	75	NA
Medical - Bayside Only	%	5.66%	5.79%	6.74%	6.64%	6.11%	4.10%	6.00%	NA
Bayside - Total Service Calls	#	349	368	395	435	377	408	231	NA
Bayside - Total Service Calls	%	6.31%	6.50%	6.90%	6.87%	6.09%	6.90%	5.60%	NA
NSFD Response Times									
NSFD Fire Total	avg.	5:40	5:47	6:20	5:52	5:44	5:11	6:11	NA
NSFD Fire - Bayside Only	avg.	6:42	5:11	5:33	6:34	5:04	5:00	5:25	NA
Basic Life Support (BLS) Total	avg.	5:39	5:43	5:42	5:19	5:31	5:14	5:04	NA
Advanced Life Support (ALS) Total	avg.	7:49	7:30	7:27	6:56	5:18	5:04	5:03	NA
Basic Life Support (BLS) Bayside	avg.	6:21	4:36	5:23	4:38	5:00	4:53	4:40	NA
Advanced Life Support (ALS) Bayside	avg.	8:18	8:39	7:18	6:11	4:49	4:51	4:38	NA

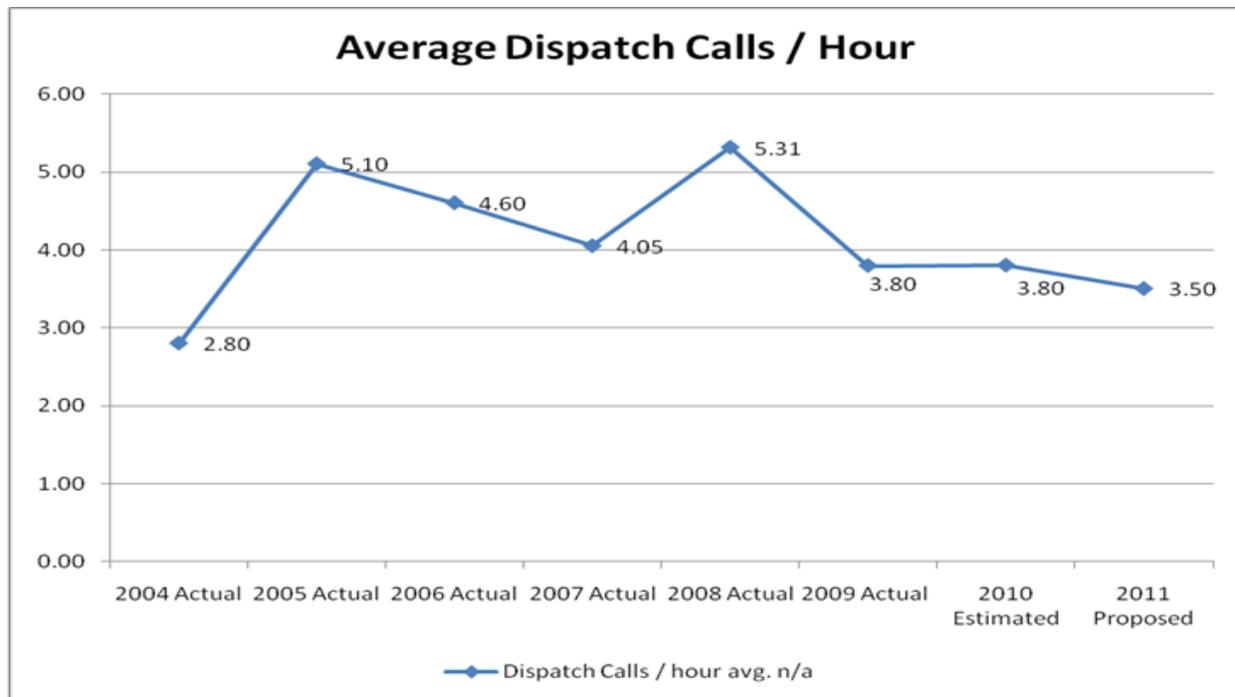


As part of the Village's performance measurement program, several areas are examined for possible trending. Below are two charts that monitor police patrol miles over a five year period.



Communications: Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.

Communications	Unit	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 YTD	2011 Proposed
Total Public Meetings	#	76	79	92	67	61	68	62	64
Meeting Minutes drafted prior to next meeting	%	n/a	100%	100%	100%	100%	100%	100%	100%
Village Ordinances	adopted	13	13	8	21	18	10	14	NA
Village Resolutions	adopted	13	14	16	18	17	28	15	NA
Total Votes cast	#	3,967	1,099	2,345	1,148	6,846	1,397	1,648	NA
Average Votes per election	av g.	305	79	147	574	1,712	699	549	NA
GFOA Award	Yes/No	No	No	No	No	Yes	Yes	Yes	Yes
Village Fiscal Analysis	Yes/No	n/a	n/a	n/a	n/a	n/a	Yes	Yes	Yes
# of mailed newsletters	#	6,400	7,373	7,379	7,400	5,550	5,550	2,775	NA
cost per mailed newsletter	\$	\$0.37	\$0.45	\$0.45	\$0.32	\$0.32	\$0.34	0.34	0
Dispatch In-coming calls*	#	12,080	30,041	28,198	25,100	35,779	24,816	16,888	NA
Dispatch Out-going calls*	#	13,100	15,409	12,183	10,372	10,754	8,436	5,613	NA
Dispatch Calls	#	25,180	45,450	40,381	35,472	46,533	33,252		NA
Dispatch Calls / hour	av g.	2.80	5.10	4.60	4.05	5.31	3.80	2.57	NA
Dispatch 911 calls	#	519	566	3,615	3,283	3,180	3,009	2,104	NA
Total Website Visits	#	NA	NA	NA	NA	NA	25,834	28,632	45,000
Total Website Page Views	#	NA	NA	NA	NA	NA	85,105	88,498	113,000
Average Pages per Visit	av g.	NA	NA	NA	NA	NA	3.29	3.09	4.00
Average Time on Site	minutes	NA	NA	NA	NA	NA	2:18	2:16	2:20
Total Facebook Friends	#	NA	NA	NA	NA	NA	NA	147	200
Total Twitter Followers	#	NA	NA	NA	NA	NA	NA	37	50
Total Buzz Participants	#	NA	NA	NA	NA	315	751	1,032	1,300
Total Buzz E-Mails Sent	#	NA	NA	NA	NA	NA	9,891	77,984	109,200



Environmentally Responsible: To lead the way in providing environmentally friendly, or “green” initiatives to promote a healthy, desirable place to live and enjoy.

Environmentally Responsible	Unit	2004 Actual	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 YTD	2011 Proposed
Yard waste collected	tons	384.59	469.62	517.55	566	2,151	1,158.75	950	1,100
Yard Waste	hrs	1557.00	1842.50	2157.50	1645.50	1080.50	1140.25	722.25	925.00
Yard waste collected	tons/hour	0.25	0.25	0.24	0.34	1.99	1.02	1.32	1.19
Yard Waste/Household - annually	tons	0.24	0.29	0.32	0.35	1.32	0.71	0.58	0.68
Rubbish collected	tons	1327.01	1454.70	1497.27	1426.79	1344.00	1187.27	768.91	1050.00
Rubbish Pick-up	hrs	3343.75	2952.50	3306.75	3025.25	2434.75	2202.75	1234.75	1350.00
Rubbish collected	tons/hour	0.40	0.49	0.45	0.47	0.55	0.54	0.62	0.78
Rubbish/Household - annually	tons	0.82	0.90	0.92	0.88	0.83	0.73	0.47	0.65
Recycling collected	tons	490.63	572.36	515.00	425.40	416.00	410.15	312.13	465.00
Recycling Pick-up	hrs	1437.00	1376.00	1323.50	1379.25	1061.00	911.50	572.75	625.00
Recycling collected	tons/hour	0.34	0.42	0.39	0.31	0.39	0.45	0.54	0.74
Recycling/Household - annually	tons	0.30	0.35	0.32	0.26	0.26	0.25	0.19	0.29
Special pick-ups	#	142	134	104	144	109	85	74	105
Special Pick-ups	hrs	87.25	96.50	108.74	88.00	76.75	78.25	108.25	105.00
Leaf Vacuum	hrs	574.50	558.25	547.50	497.25	651.50	508.75	490.00	475.00
Brush Chipping	hrs	492.50	432.00	183.00	150.75	51.75	13.50	0.00	0.00
Snow/Ice Removal	hrs	378.25	759.50	280.25	979.75	1,224.75	425.10	226.75	550
Stormwater	hrs	529.50	337.75	339.25	175.25	750.00	1,102.50	180.00	625.00
Grass & Weed	hrs	1,516.75	864.50	1,921.00	1,185.75	381.00	970.50	1,290.00	775.00
Recreation	hrs	272.25	205.50	350.25	742.75	199.50	586.00	94.50	195.00
Manholes rehabilitated	#	25	21	31	18	2	13	25	10
Sanitary sewer jetting	feet	n/a	0	8,342	40,803	59,543	35,000	26,000	31,000
Sanitary sewer televised	feet	n/a	0	8,342	26,703	10,695	10,575	8,274	12,000
Sanitary sewer backups	#	n/a	0	6	11	3	2	0	0
Culvert Replacements	#	n/a	n/a	n/a	n/a	24	35	4	4
Energy Consumption reduction	Percentage	n/a	n/a	n/a	n/a	8%	17%	24%	24%
Trees Planted	#	n/a	n/a	n/a	n/a	106	22	80	80
Tree City USA Designation	Yes/No	No	No	No	No	Yes	Yes	Yes	Yes
Rain Barrels Sold	#	n/a	n/a	n/a	n/a	75	54	30	35

Long Term Strategic Areas of Emphasis and 2010 Implementation Initiatives

1. Fiscally Sound: Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost-effective manner.

2. Aesthetic Appeal: Enhance the aesthetic character, curb appeal and community-wide events to promote property values, high standards and connection within the Village.



3. Service Excellence: Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork and valuing our human assets as ambassadors of the Village.

4. Communications: Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely and necessary information.

5. Environmentally Responsible: To lead the way in providing environmentally friendly, or "green" initiatives to promote a healthy, desirable place to live and enjoy.



Fiscally Sound: Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services.



1. Develop quarterly collection performance measurement report. (January) **The quarterly collection report has been created, and distributed. After the first three months of transitioning to curb-side collection, a report was provided to the Village Board. (100% completed)**
2. Compile 2009 performance measurement final numbers. (February) **(100% completed)**
3. Examine operating policies of OT reduction. (February) **(100% completed)**
4. Complete ICMA Fiscal Analysis of the Village's finances. (March) **(100% completed)**
5. Receive the Government Financial Officer's Award for the 2010 budget document.(April) **Received the award. (100% completed)**
6. Reduce overall salt usage by 2% based upon storm event totals from previous year events. (April) **A reduction of 14.84% was achieved from during the 2009 through 2010 season. (100% completed)**
7. Perform an analysis of the Village's general liability insurances. (June) **(100% completed)**
8. Complete 2009 Audit, keeping material weaknesses to the very minimum possible. (July) **(100% completed)**
9. Compile village-wide debt management analysis. (February) **(100% completed)**
10. Complete budgetary line-by-line fiscal analysis. (August) **(100% completed)**



1. Develop a performance balance sheet for DCUS to track the status of projects month to month, (e.g., 10 rain barrels were to be sold in August, 12 actually were sold, etc.) (January) **The balance sheets were created and the implementation format is currently being finalized. The completion date will be in late October. (90% completed)**
2. Create a project cost tracking system to ensure each department stays within their respective project budget. (January) **The tracking system has been created; the costing system is being refined. The project is expected to be completed in November. (80% completed)**
3. Complete Government Finance Officers' Association Popular Annual Finance Report. (May) **CAFR was completed. GFOA requires four to six months from submittal date to complete review. Results are anticipated to be available in December. PAFR to be completed in 2011 provided that the Village is eligible to submit. Both assist in bringing greater transparency to the Village's finances. (75% completed)**

4. Initiate 2011 budget process. (June) **(75% completed)**
5. Examine all Village fleet vehicles to:
 - Identify equipment that is underutilized and available to sell; (July)
The remainder of the excess fleet will be sold in late 2010/early 2011 as the 2011 vehicles are purchased. **(75% completed)**
 - Ensure preventative maintenance is up-to-date with all mission-critical equipment to complete core services for all agencies.
(Continual)
6. Continue researching grant funding opportunities and other alternate funding sources to offset the Village's costs to deliver resident expected services. (August) **(Continual)** Thus far this year, the following grants and amounts have been applied for:
 - Urban Forestry Grant - \$11,000 (Yes)
 - Recycling Grant - \$39,760.11 (Yes)
 - Live Scan Grant - \$26,000 (Yes)
 - COPS Hiring Grant - \$254,286 (No)
 - CDGB Ellsworth Park Pavilion Grant - \$67,502 (Yes)
 - CDGB LX Club Grant - \$5,598 (Yes)
 - FEMA Grant – approx. \$275,000 (Yes)
7. Reduce purchasing costs by 2% by buying in bulk and with the use of project planning. (December) **In progress, all departments are jointly purchasing office, building and cleaning supplies. (50% completed)**



1. Create and implement a building systems and maintenance manual to identify proper procedures for Village Hall facilities. (November) **Creation of a building systems and maintenance manual is underway. (10% completed)**
2. Incorporate PD overtime into one payroll system. (April) **This will be incorporated into the new financial software program proposed in the 2011 budget. (Not Started)**
3. Create a volunteer program to involve interested residents in projects throughout the Village to reduce taxpayer costs. (March). **In initial planning stages. (10% complete)**
4. Initiate a new, cost-effective capital project multi-jurisdictional bidding process on capital infrastructure and equipment. (February) **This type of bidding process was not utilized this year due to extenuating circumstances. (Continual)**
5. Enhance the donation program by creating a list of items that could be donated to enhance the Village aesthetic project and community events (i.e., bench with plaque for \$500, tree for cul-de-sac for \$250, plants for entryway signs for \$100.) (January) **Program is in the initial planning stages. (25% completed)**
6. Develop five-year budget projections. (September) **Five year budget projections are being built in conjunction with the annual budget process. (25% completed)**

Aesthetic Appeal: Enhance the aesthetic character; curb appeal and community-wide events to promote property values, high standards, and connection within the Village.



1. Publish property maintenance handbook. (March) **Completed and posted on Village website.** URL address: <http://www.bayside-wi.gov/cm/pdfs/news/Property%20Maintenance%20Guide%20-%20revised.pdf> **(100% completed)**
2. Refinish Village fuel tanks, removing corrosion, adding federally required safety signage. (June) **(100% completed)**
3. Emerald Ash Borer Management plan implementation. (April-October) **The Village has implemented a public tree inventory which will capture all data into a usable GIS format (100% completed)**
4. Re-striping and traffic markings with bike lane designations on State Highway 32. (July) **Bike lanes were added to the Brown Deer Road, Lake Drive, and Pelham Parkway with County of Milwaukee partnership. (100% completed)**
5. 2010 Community Events: **(66% completed)**
 - 4th of July Parade (July) **(100% completed)**
 - Picnic (September) **(100% completed)**
 - Fright Night (October) **Fright Night activities are being coordinated for Halloween.**



1. Continue to improve the Village's property maintenance program, building upon modifications made in 2009 to define and enhance aesthetic standards. (January) **Developed comprehensive property maintenance guide in February. Reallocated additional staff time to issue in August. Currently examining ordinances. (75% completed)**
2. Create an adopt a cul-de-sac/median program. (March) **Plan being developed for consideration. General guidelines have been used to adopt a cul-de-sac. (25% completed)**
3. Comprehensive review of ARC guidelines, requirements and submittal projects. (April) **ARC guidelines, requirements, and submittal projects have been summarized and a list of draft recommendations has been made. List of ARC recommendations are being finalized. (50% completed)**
4. Paint cement walls under railroad trestles and work with railroad on restoration of Brown Deer Road overpass. (May) **Cement walls have been painted and the landscaping around the overpass has been cleaned up. We are currently working with the railroad to determine what possibilities exist for cleaning up**



the overpass. **(50% completed)**

5. Revitalize six cul-de-sacs to be identified. (April-October) **Three of the six cul-de-sacs have been revitalized and there are plans to revitalize the remainder. (50% completed)**



6. Ensure the cleanliness of the residential neighborhoods, high-visibility commercial areas and gateway corridors through a combination of direct services, education and enforcement. **Village staff is working on property maintenance requests to ensure the high standard of cleanliness in residential neighborhoods is being maintained. (Continual)**
7. Maintain all right-of-way areas and ensure proper sight vision triangles at intersections for vehicle and pedestrian traffic. **(Continual) Several sites have been addressed thus far. Additional work will be completed when the proper tree trimming equipment is rented this winter. (50% completed)**
8. Revise sign ordinance(s). (March) **Revised sign ordinances have been researched and potential updates are being analyzed by Village staff. (25% completed)**
9. Complete new and enhance existing Village planting and landscaping projects to increase aesthetic appeal in the Village and create first-class entrances into the Village. (September)
- County Line Road (May) **Work is still planned for this year for entrances to the Village. (10% completed)**
 - Lake Drive (June) **This project has not been started.**
10. In conjunction with GreenScape Committee, create and maintain a prairie area north of Village Hall. (November) **The GreenScape Committee has met regarding the creation of a prairie area to the north of Village Hall. No final decisions have been made thus far. (25% completed)**

Service Excellence: Provide for the health, safety and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed and strive for continued excellence. Promote organizational development through individual leadership, teamwork, and valuing our human assets as ambassadors of the Village.



1. Launch prescription drug disposal program. (January) **To date, 60 pounds of prescription drugs have been collected by the Police Department. In addition to collection Monday through Friday 8:00 am to 4:30 pm, three special events have been held. (100% completed)**
2. Implement new and efficient snow plowing routes to utilize new equipment and reduce total event expenditures. (January) **Completed with implementation of new snow plowing routes. (100% completed)**
3. Develop CRM Satisfaction survey:
 - Ensure projects are completed on time and within budget, with great attention to detail. (February) **The survey has been completed and is available online. (100% completed)**
4. DCUS labor negotiations. (November) **Tentative agreement has been reached for 2011-2013. Ratification occurred in October. (100% completed)**
5. Encourage and facilitate public involvement and participation as required by the Stormwater Management Plan. (April) **(100% completed)**
6. Police Department participation in specialized programs: **(100% completed)**
 - Over the Limit, Under Arrest (August-September) **There were 72 traffic stops, 61 citations issued, and 43 warnings issued.**
 - Click it or Ticket (May) **There were 93 traffic stops, 67 citations issued, and 35 warnings issued.**
7. Develop seasonal vehicle weight limit ordinance. (February) **Completed with implementation coming in 2011. (100% completed)**
8. Implement collection service changes. (May) **With the implementation of the new garbage and recycling collection method, the department has realized a dramatic savings in time spent on collections. (100% completed)**
9. Pelham Parkway / Standish ditch project. (May) **Completed with road project. (100% completed)**
10. Rexleigh ditch project. (May) **The Village utilized the fill excavated on Pelham Parkway and partnered with Bayside Middle School have two berms built on the south end of the School's property to contain and redirect the School's stormwater. In addition, Stark Asphalt, the Village's road construction contractor, was able to remove 18 feet of the southern portion of the School's parking lot to reduce the total amount of impervious surface. (100% completed)**
11. Maintain Village sign inventory, replacing 25% of deteriorated street and safety signs as needed. (August) **Completed. Several signs have been stolen and are on order. Signs should be installed by mid-November. (100% completed)**

12. Continue to improve the in-place infrastructure by shouldering all streets within the southwest quadrant of Village roadways. (October) **(100% completed)**

13. Develop comprehensive program and schedule for shouldering, ditching, crack sealing, sewer jetting, landscaping, etc. (March) **(100% completed)**

14. I-43/Port Washington Road off ramp reconstruction (September/October) **(100% completed)**

15. Ensure the safety of all residents vehicles, pedestrians and Village workers by following national standards with regard to proper roadwork signage. (May) **Village crews have attended training regarding proper roadwork signage. (100% completed)**

16. Coordinate four elections. (November) **(100% completed)**



1. Police Department labor negotiations. (November) **Negotiations are currently being scheduled to start this fall. (15% completed)**

2. Dispatch labor negotiations. (November) **Negotiations are currently being scheduled to start this fall. (15% completed)**

3. Review and update 25% of the Village's Municipal code. (December) **At least 25% of the Village's Municipal code has been reviewed and recommendations are being created on possible updates. (25%)**

4. NR 151 ditch projects: (25% completed)

a. Identify concrete invert removals (April) **In Progress.**

b. King Street (west side) (October) **Not Started.**

5. Submit Notice of Intent to create quiet zones at Bayside's railroad crossings to appropriate parties. (January) **A Notice of Establishment was sent to appropriate parties; however, a Notice of Intent is still needed. The Notice of Intent has been drafted with input from Pacific Union Railroad. (25% completed)**

6. Enhance the employee wellness program, creating new initiatives throughout the year as well as increasing employee participation by 25%. (January) **Program was recently reinitiated. (25% completed)**

7. Coordinate and implement a safety program:

- Address all annual safety compliance needs, participating in joint training when feasible. (February) **Annual safety compliance needs and joint training efforts are being made and will be implemented by the end of November. (25% completed)**

8. Include a DCUS safety training compliance program and documentation protocol to meet national and state standards. (May) **(25% completed)**

9. Evaluate moving of elections to Village Hall to help reduce public safety and health issues and improve Village Hall election service delivery. (March) **Currently evaluating facility options. (50% completed)**

10. Coordinate and implement Geographic Information Systems (GIS) to help better manage Village facilities and utilities. (March) **Coordination is complete and implementation is expected to be done by November 2010. (80% completed)**
11. Develop a business development and retention program: **Additional meetings and outreach to businesses have taken place. A new section in the Bayside monthly newsletter is being added. (75% completed)**
12. Prepare for and deploy Viper CAD. (April) **The Police Department is currently deploying Viper CAD. (25% completed)**
13. Review/update employee personnel manual. (April) **The employee personnel manual has been reviewed and recommendations for updates are currently being created. (25% completed)**
14. Continue work on parking, video surveillance, and alarm ordinance changes. (May) **The Police Department is currently working on possible updates to parking, video surveillance, and alarm ordinance changes. No official changes have been made. (10% completed.)**
15. Improve stormwater management by replacing a minimum of 8 damaged cross culverts within the Village. (October) **Damaged culverts on Santa Monica Boulevard, Pelham Parkway, Standish Drive, and N Iroquois Drive have been replaced thus far. (50% completed)**
16. Complete the remaining 33% of the cleaning (finishing the complete system by March 2010); closed circuit TV 25% of the system; and complete 250 manhole inspections with another 12-16 manholes to be rehabilitated with the sanitary sewer maintenance program. (December) **Twenty-three manholes were rehabilitated. (50% completed)**
17. Develop and train additional administrative support for Village information technology functions, network analysis, disaster recovery, and backup emergency protocol for addressing computer issues. **Continuous work is being done to improve the security and efficiency of the Village's information technology and network. LT. Henkel has been promoted to the officer in charge of information technology and network security. (75% completed)**
18. Continue to work toward Police Department accreditation. **The Police Department is 50% complete. (50% completed)**
19. Finalize policies and procedures for Dispatch backup with North Shore Dispatch. **This is an ongoing process. (25% completed)**
20. Develop a Customer Service Accountability and Response Plan: (June) **Plans are in their initial stages and are anticipated to be completed in 2011**
 Develop a Customer Service, Accountability and Response Plan: Plans are in their initial stages and are anticipated to be completed in 2011. **(10% completed)**
 - Service expectations;
 - A clear outline of Village employee standards and expectations;
 - Customer Service Module for the website to provide opportunities for residents and employee ideas to further improve operations.
 (January) –

- Customer satisfaction policy, outlining Village employee standards and expectations (April) **(Continual)**
21. Continue work on Dispatch policies and procedures. (August) **The Police Department officials have looked into this issue and are awaiting the outcome of dispatch consolidation efforts. (Continual)**
 22. Continued implementation of the Village-wide succession plan. (September) **Currently staff is building upon base document from 2007 and continuing to explore staff succession plans alternatives. An early retirement program was adopted in 2010 as one effort, along with the promotion of LT Tom Henkel. (Continual)**
 23. Speed sign locations and ride-alongs. **There were twelve different speed locations where data and the average speed recorded from all speed sign locations was 27.22 miles per hour. (Continual)**
 24. Enhance recreational opportunities within the Village. **(Continual) The Park Pavilion is currently being remodeled and is complete**



1. Transition Court software to interface with Banyon. (May) **No official progress has been made on this goal, as staff is waiting for the implementation of a new system to replace Banyon. (0% completed)**

Communications: Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.



1. Increase web site visits and page views by 5%. (December) **Website visits as of August are up 29.3%. (100% completed)**
2. Increase web site visits and page views by 5%. (December) **Website visits as of August are up 29.3%. (100% completed)**
3. Increase Buzz distribution from 460 to 700. (December) **Buzz distribution has increased from 460 as of January 1, 2010 to 1,050 as of November, 2010. (100% completed)**
4. Increase web site visits and page views by 5%. (December) **Website visits as of August are up 29.3%. (100% completed)**
5. Increase Buzz distribution from 460 to 700. (December) **Buzz distribution has increased from 460 as of January 1, 2010 to 1,050 as of November, 2010. (100% completed)**
6. 2010 Census participation.) **The participation rate was 85%. (100% completed)**
7. Provide viable and useful information on the Village's website: **(Continual)**
 - Regarding collection services, infrastructure repair work and additional project timelines. (January)**(100% completed)**



- Speed study public reports presented on web site. (February) **(100% completed)**
 - Continual management of the Citizen Request Manager (CRM) to:
 - Provide quality service delivery to residents in a timely and efficient manner. **(Continual)** Village staff is constantly working towards responding to and addressing the needs of residents in a timely and efficient manner.
 - Initially response within 48 hours, investigate and respond to all citizen-based concerns within a five-day period. – Village staff is constantly working to meet these standards for customer service. **(Continual)**
 - Include a CRM Satisfaction Survey (February) **(100% completed)**
8. Conduct community online survey. (June) The community online survey project is currently being pushed back to 2011. **(Continual)**
 9. Produce timely and valuable publications:
 - Police Department Annual Report. (February) **(100% completed)**
 - Community & Utility Services Annual Report. (February) **(100% completed)**
 - Administration Annual Report (February) **(100% completed)**
 - Develop Citizen's Guide to the Budget. (March) **(100% completed)**
 - Publish two Village newsletters. (March and October) **(100% completed)**



1. Conduct employee survey. (July) The employee survey is currently being created. **(25% completed)**
2. Develop three fiscal publications including performance measurement and benchmarking that keep residents informed, while creating useable documents for elected officials and staff. (December) The 2010 Financial Statement and the 2010 Fiscal Analysis were completed and the 2011 Budget is underway. **(66% completed)**
3. Continue to publish the Bayside Buzz. (Weekly) The Bayside Buzz is published at least on a weekly basis and is often published more depending upon the needs of the Village. Subscription has gone from 460 on January 1, 2010 to 1050. **(Continual)**
4. Continue Employee Recognition Plan. (April/October) The Employee Recognition Plan is ongoing. No one was recognized in the first half of the year. The committee will be meeting the first week in October to review the submittals for the second employee recognition period. **(50% completed)**
5. Submit 2011 Police Department goals earlier. (September) Police Department goals for 2011 have not been submitted as of yet. **(25% completed)**
6. Maintain relationships with members and organizations within the community while fostering new opportunities for growth. (December) Continuous efforts are being made by Village officials to foster and maintain relations with members and organizations within the community. **(Continual)**



7. Foster employee relations by holding quarterly Labor Management meetings during the year to garner input and feedback. (December) **Meetings are being held as necessary to address employee concerns and feedback. (75% completed)**
8. Maintain and enhance positive working relationships, mutual respect, and trust with the Village Board, employees, department heads, and the community. **(Continual)**
9. Continue to develop social media communications and adapt to changing communication methods. – **Currently Facebook, Twitter, Constant Contact, blogs, and other social media tools are being used to communicate messages. (Continual)**

Environmentally Responsible: To lead the way in providing environmentally friendly, or “green” initiatives to promote a healthy, desirable place to live and enjoy.



1. Achieve Tree City USA status for calendar year 2009 and complete necessary requirements for 2010 award, as outlined by the Wisconsin Department of Natural Resources. (April) **(100% completed)**
2. Continue to foster environmental awareness through an Arbor Day recognition as well as working with Focus on Energy and the Office of Energy Independence. (July) **(100% completed)**
3. Install, when applicable, environmentally friendly storm sewer catch basins. (August) **Stormwater sewer catch basins are being installed as demands require. (100% completed)**
4. Identify stormwater catch basins and develop stormwater stencil program for each catch basin. (September) **The Village partnered with Bayside Middle School to have students complete this exercise. (100% completed)**
5. Implement and maintain the Village stormwater utility, improving stormwater runoff management. (December) **The implementation is complete and maintenance of these efforts are underway. (100% completed)**
6. Promote environmental conservation and education: **(75% completed)**
 - Annual Village Clean Up Days; (April) **(100% completed)**
 - Collect, grind and return a usable mulch byproduct to Bayside residents; (August) **(100% completed)**



1. Finalize the creation of a green best practices manual. (February) **Progress is being made on creating the green best practices manual. (40% completed)**
2. Reduce Total Suspended Solids (TSS) by 5% to help reach the DNR-required 40% total reduction by 2013. (August) **Efforts have been made and are underway to reach the required DNR goal; however, official measurement of those efforts has not been completed. (25% completed)**

3. Examine phosphorus loading impacts on stormwater management. (October) **The initial examination of phosphorus load impacts on stormwater management has been started. (10% completed)**
4. Implementation of the Urban Forestry Grant (if applicable) for 2010 and application for projects in 2011. (October) **The 2010 Urban Forestry Grant allowed the Village to plant, trim, cut down, and inventory trees. Trees have also been inventoried into the GIS system. The 2011 application has been completed and sent to DNR officials for review. (90% completed)**
5. Maintain the Village's Environmental corridor, offer a place for recycling, waste oil, mulch collection and yard waste drop-off; **Due to contamination at the recycling center, recycling efforts at the center are no longer being continued. Waste oil collection continues by appointment only. Mulch collection and yard waste drop-off are continuing. One special clean up day has taken place in April, with another scheduled for October 9. (Continual)**
6. Lead by example through continued use of rain barrels and energy-efficient equipment and materials at all Village facilities; **The Village continues with these activities. (Continual)**
7. Reduce energy consumption in Village facilities by 3%. (December) **Measurement and analysis of reduced energy consumptions needs to be conducted. (Continual)**
8. Reduce Village-wide fuel consumption by 4%. (December) **Measurement and analysis of reduced Village-wide fuel consumption needs to be conducted. (Continual)**



Long-Term Strategic Areas of Emphasis & 2010 Implementation Initiatives

1. **Fiscally Sound:** Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost effective manner.

2. **Aesthetic Appeal:** Enhance the aesthetic character, curb appeal and community-wide events to promote property values, high standards, and connection within the Village.



3. **Service Excellence:** Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork, and valuing our human assets as ambassadors of the Village.



4. **Communications:** Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.

5. **Environmentally Responsible:** To lead the way in providing environmentally friendly or "green" initiatives to promote a healthy, desirable place to live and enjoy.



Fiscally Sound: Maintain the Village's strong fiscal condition, enhance organizational operating efficiencies, and continue to provide high-quality services in the most cost effective manner.

1. Revise the inspection and permit fee schedule to incorporate the proposed changes by the Village's Building Inspection firm, Independent Inspection, Inc. beginning January 1.
2. Implement revised and updated Administrative Fee schedule beginning January 1.
3. Work in conjunction with the ICMA Center for Performance Measurement to analyze Village-wide performance measurement system, further develop the quarterly reporting systems, and benchmark Village operations against other municipalities. Finalize 2010 performance measurement final numbers by February 28.
4. Track and reduce the amount of time taken to create packets for all committee meetings by 15% by February 28.
5. Revise and adopt a new parking ticket fee schedule by February 28.
6. Implement project cost management and tracking system for prospective projects that meet the capital allocation threshold or involve more than 80 hours of staff time to the Village Manager by March 31.
7. Implement new financial software to address software issues identified in the 2009 audit by March 31.
8. Examine all Village fleet vehicles, identifying equipment that is underutilized and available to sell by April 15.
9. Update all property and storage areas in a consolidated, efficient manner by April 30.
10. Coordinate all 2011 road infrastructure repair projects as they are approved by the Village Board by March 31.
11. Complete Government Finance Officers' Association reporting:
 - Budget Excellence Award for the 2011 budget document by April 30.
 - Performance Measurement certification by April 30.
 - Certificate of Achievement for Excellence in Financial Reporting by June 30.
 - Popular Annual Financial Reporting by June 30.
12. Implement new tax software and post property tax information online similar to Ozaukee County and surrounding municipalities after 2010 tax collection season by May 1.
13. Implement overtime coding into new payroll system to streamline Police Department payroll operations by May 1.
14. Examine and implement (if applicable) a Village/resident stormwater cost sharing option that would help reduce the impact of stormwater runoff on public infrastructure by May 15.
15. Revise the Administrative Services Procedure Manual by June 30.



16. Develop 10 year Village financial plan, including operations, capital, general, and enterprise funds by June 30.
17. Complete 2010 Audit, keeping material weaknesses to the controllable minimum by July 31.
18. Initiate 2012 budget process by July 1.
19. Increase usage of online permit application processing by 5% by July 1.
20. Evaluate the feasibility of a paid time off system versus current system by August 30.
21. Complete five year budget projections by August 30.
22. Evaluate and update the Village's capital road project program based upon greatest priority by August 30.
23. Formal capital improvement program plan adoption by September 15.
24. Refine program based budget for DCUS by September 30.
25. Update formal Village succession plan by September 30.
26. Research and apply for federal and state grant opportunities. (Continual)
27. Continued exploration of shared services within the surrounding North Shore communities. (Continual)
28. Continue researching grant funding opportunities at the state and federal levels, along with other alternative funding sources to offset the Village's costs to deliver resident expected services. (Continual)



Aesthetic Appeal: Enhance the aesthetic character; curb appeal and community-wide events to promote property values, high standards, and connection within the Village.

1. Continue to enhance the property maintenance program by increasing the compliance rate through sending notices to identified issues within one day, implement tracking of repetitive areas of neglect through CRM, and following up on identified issues within one week. Compliance will be determined by the number of property maintenance issues that are resolved within designated time span by March 31.
2. Develop a maintenance program for Lake Drive Lions Gates, Lake Drive Village entry way, and Port Washington Road Village entry way and enlist volunteers or GreenScape Committee members to assist in the upkeep by March 31.
3. Continue working with Union Pacific railroad to enter into agreement to paint the Brown Deer Road overpass by March 31.
4. Maintain public right-of-ways through coordination and cooperation with property owners by April 30.
5. Explore alternative landscape and planting solutions for Brown Deer Road/Lake Drive intersection by April 30.



6. Revision of ARC guidelines, requirements, and submittal projects by April 30.

7. Coordinate 2011 Community Events
- Clean Up Days (April, June, October)
 - 4th of July Parade (July)
 - Village Picnic (September)
 - Fright Night (October)



8. Revise the drainage near and around the Lion's Gates, and update landscaping to maintain the aesthetic appeal of the historical monument by May 30.

9. Continue to improve the entryway appeal of the Village. Examine the need for sign refurbishing of the four main entry signs by July 1.



10. Ensure the cleanliness of the residential neighborhoods, high-visibility commercial areas and gateway corridors through a combination of direct services, education and enforcement. (Continual)

11. Pay attention to detail in the upkeep and management of Village property through use of CRM system to document and track management of all Village property. (Continual)

Service Excellence: Provide for the health, safety, and welfare of the community with respect and courtesy at all times; solicit and listen to citizen feedback to improve the quality of services performed, and strive for continued excellence. Promote organizational development through individual leadership, teamwork and valuing our human assets as ambassadors of the Village.

1. Reorganize front counter permit files to make it easier for Village staff to locate past permits and new permit applications by January 30.

2. Organize all Village shared files into a logical shared filed system through renaming of files and folders by February 28.

3. Continue to implement the Safety Program, tracking the areas of compliance and addressing those areas not in compliance through:

- monthly safety meetings,
- brown bag lunch safety information sessions,
- quarterly safety committee meetings,
- Alpha Terra informative sessions, and
- additional technical safety training for DCUS personnel. (March)



4. Enhance/publish the Community Scorecard by March 15.

5. Examine the possibility of partnering with the Milwaukee Metropolitan Sewerage District on a pilot program to help address private property inflow and infiltration by March 30.

6. Provide efficient, responsive snow removal services for the Village's residents, including the continual use of the Village's salting and snow removal policy.

7. Finalize work on video surveillance and alarm ordinance changes by March 30.

8. Conduct the 2011 Spring Primary Election on February 15, if necessary; and the Spring Election on April 5.
9. Maintain all Village sign inventory, replacing deteriorated street and safety signs as needed by May 15.
10. Police Department participation in "Safety Days" held at Bayshore Mall. (May)
11. Install traffic monitoring cameras at Brown Deer Road/ Lake Drive intersection; Port Washington Road/County Line Road intersection; and Brown Deer Road/Port Washington Road intersection by June 1.
12. Perform a sanitary sewer survey in the MMSD identified poorly performing sewershed to address sanitary I&I concerns by June 15.
13. Enhance Public Safety by restriping Brown Deer Road and Lake Drive by June 30.
14. Police Department participation in specialized programs:
 - Click it or Ticket. (May)
 - Over the Limit, Under Arrest. (August-September)
15. Examine and replace any poorly performing Sanitary Sewer Lift Station pumps by June 15.
16. Complete Police Department accreditation by June 30.
17. Review and update Chapters 10, 18, 46, and 98 of the Village Ordinances pertaining to Animals, Businesses, Floods, and Traffic and Vehicles by July 1.
18. Provide NASSCO certified training for Village Community & Utility Services municipal technicians by July 30.
19. Partner with the UW La Follette School of Public Affairs to get a Capstone group to conduct a special project/operational review for the Village by September 15.
20. Continue the development of the newly implemented Geographic Information Systems (GIS) to help better manage Village facilities and utilities by September 30.
21. Improve upon the Village's road and stormwater infrastructure by continuing the in-house shoulder replacement program by September 30.
22. Increase usage of paperless online based permitting by 5% by October 1.
24. Complete the 2011 road PASER ratings are required by the State of Wisconsin by November 1.
25. Complete all Sanitary Sewer related annual reporting.
 - CMOM (November)
 - ECMAR (November)



26. Work with Union Pacific railroad and State Railroad Commissioner to comply with Union Pacific's State ordered installation of gates at Regent Road and Fairy Chasm railroad crossings by December 31
27. Continue to post the location and data results of the 12 speed trailer locations and conduct ride alongs for Village staff and residents. (Continual)
28. Continue all Village fleet preventative maintenance measures to ensure all mission critical equipment is available to complete core services for all agencies. (Continual)
29. Monitor/track Village Hall foot traffic to ensure that the needs of the community are being met and hours of operation provide the level of service required by residents. (Continual)
30. Finalize policies and procedures for Dispatch backup with North Shore. (Continual)

Communications: Facilitate effective communications, both internally and externally, to provide vested parties with relevant, timely, and necessary information.

1. Create a defined, measurable customer service program by February 15.
2. Create and implement a comprehensive social media policy by February 28.
3. Produce timely and valuable publications:
 - Police Department Annual Report. (February)
 - Community & Utility Services Annual Report. (February)
 - Administration Annual Report (February)
 - Produce community scorecard/State of the Village document by February 15. (February)
 - Conduct employee survey. (July)
 - Prepare three fiscal publications including performance measurement and benchmarking that keep residents informed, while creating useable documents for elected officials and staff.) Develop Citizen's Guide to the Budget. (March)
4. Develop a performance measure/strategic initiatives tracker for the website based upon the ICMA CPM findings by April 30.
5. Redesign the Village website by May 1.
6. Develop a clear and concise communications strategy by May 1.
7. Develop policies that solicit resident engagement through holding town hall meetings with Village Manager/Department heads quarterly. (March, June, September, and December)
8. Develop text messaging emergency notification system for Village residents by July 1.
9. Develop community wide education programs for bicycle etiquette and safety, coyote do's and don'ts, garlic mustard, EAB, etc. (April/September)
10. Develop online property tax calculator and cost per capita per department based on tax bill by September 30.
11. Continue Employee Recognition Plan. (April/October)



12. Develop and distribute online community survey and examine/implement results as comparison against 2008 survey by October 15.
13. Implement an expanded E Notify system and increase number of participants to 1475 by December 31.
14. Increase web site visits and page views by 20% by December 31.
15. Increase Facebook followers by 100 by December 31.
16. Increase Twitter followers to 150 followers by December 31.
17. Utilize the following social media outlets provide updates to Village residents on events and services of interest: Facebook, Twitter, Nixel, and You Tube. (Continual)
18. Continue to provide timely, viable, and useful information on the Village's website:
 - Regarding collection services, infrastructure repair work and additional project timelines. (Continual)
19. Maintain and enhance positive working relationships, mutual respect, and trust with the Village Board, employees, department heads, and the community. (Continual)
20. Continue to publish the weekly Bayside Buzz e-newsletter. (Weekly)

Environmentally Responsible: To lead the way in providing environmentally friendly, or “green” initiatives to promote a healthy, desirable place to live and enjoy.

1. Work with the Schlitz Audubon Nature Center on improving water quality and reducing total suspended solids entering stormwater management system by April 15.
2. Incorporate Lake Michigan 02 watershed drainage improvements into proposed 2011 capital improvements program by February 1.
3. Achieve Tree City USA status for calendar year 2010 and complete necessary requirements for 2011 award, as outlined by the Wisconsin Department of Natural Resources by April 30.
4. Explore developing partnership contactors for recycling/collection of materials such as dehumidifiers, etc by May 30.
5. Explore the feasibility of community garden, possibly partnering with other North Shore communities by May 30.
6. Host four Village wide clean-up days on April 16 and 17, June 26, and October 8. (April, June, and October)
7. Complete engineering analysis of storm sewer watershed Indian Creek 02 and budget for possible solutions/recommendations by June 15.
8. Continue the maintenance of the Village stormwater utility, improving stormwater runoff management by June 15.

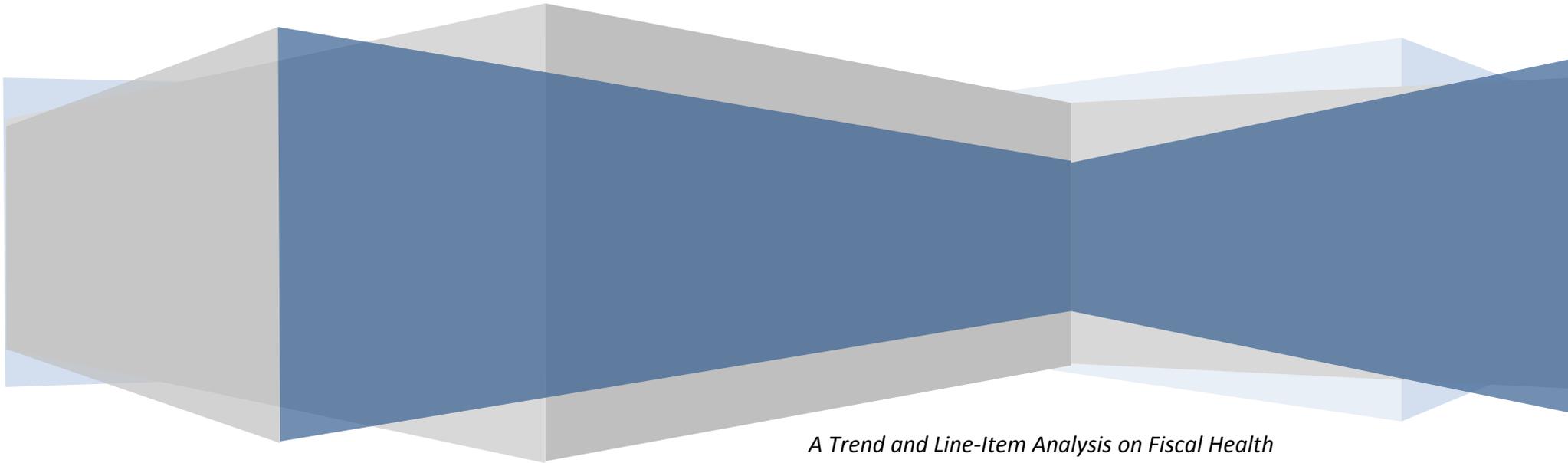


9. Continue to foster environmental awareness through an Arbor Day recognition as well as working with Focus on Energy and the Office of Energy Independence July 1.
10. Remove King Street concrete inverts by August 30.
11. Install, when applicable, environmentally friendly storm sewer catch basins by August 30.
12. Complete engineering analysis of Pelham Heath Sanitary Sewer Meter shed and develop possible capital improvement plan from findings and recommendations by September 15.
13. Complete engineering analysis and if possible, implement short term measures for storm sewer shed Lake Michigan 02 as well as develop/incorporate long term plans into capital program by September 15.
14. Identify driveway culverts that impair ability for stormwater to drain and work with property owners on replacement of at least 3 culverts. Village to seek master contractor for homeowners to contract with to achieve economies of scale by September 30.
15. Implementation of the Urban Forestry Grant (if applicable) for 2011 and application for projects in 2012 by October 1.
16. Continue to diversify Village right-of-way tree population pursuant to Village policy of 12% or less of each species in right-of-way by October 15.
17. Maintain the Village stormwater utilities through improving stormwater runoff management by December 1.
18. Complete landscaping design and begin fundraising for the Village Hall properties by December 1.
19. Reduce energy consumption in Village facilities by 5% by December 31.
20. Increase recycling diversion rate to 40% by December 31.
21. Manage FEMA funded stormwater improvement projects for Fish Creek Ravine and Becker property. (Continual)
22. Continue recycling program for cell phones and ink jet cartridges at Village Hall, oil at DPW and expand program to include car batteries, steel, and light bulbs. (Continual)
23. Promote environmental conservation and education:
 - Collect, grind and return a usable mulch byproduct to Bayside residents; (Continual)
 - Maintain the Village's Environmental corridor, offer a place for waste oil, mulch collection and yard waste drop-off; (Continual)
 - Lead by example through continued use of rain barrels and energy-efficient equipment and materials at all Village facilities; (Continual)



2009 Financial Analysis

November 4, 2010



A Trend and Line-Item Analysis on Fiscal Health

Prepared by:

Andrew K. Pederson, Village Manager

Lynn Galyardt, Director of Finance and Administration

Alex Henderson, Director of Community & Utility Services

Introduction

2009 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



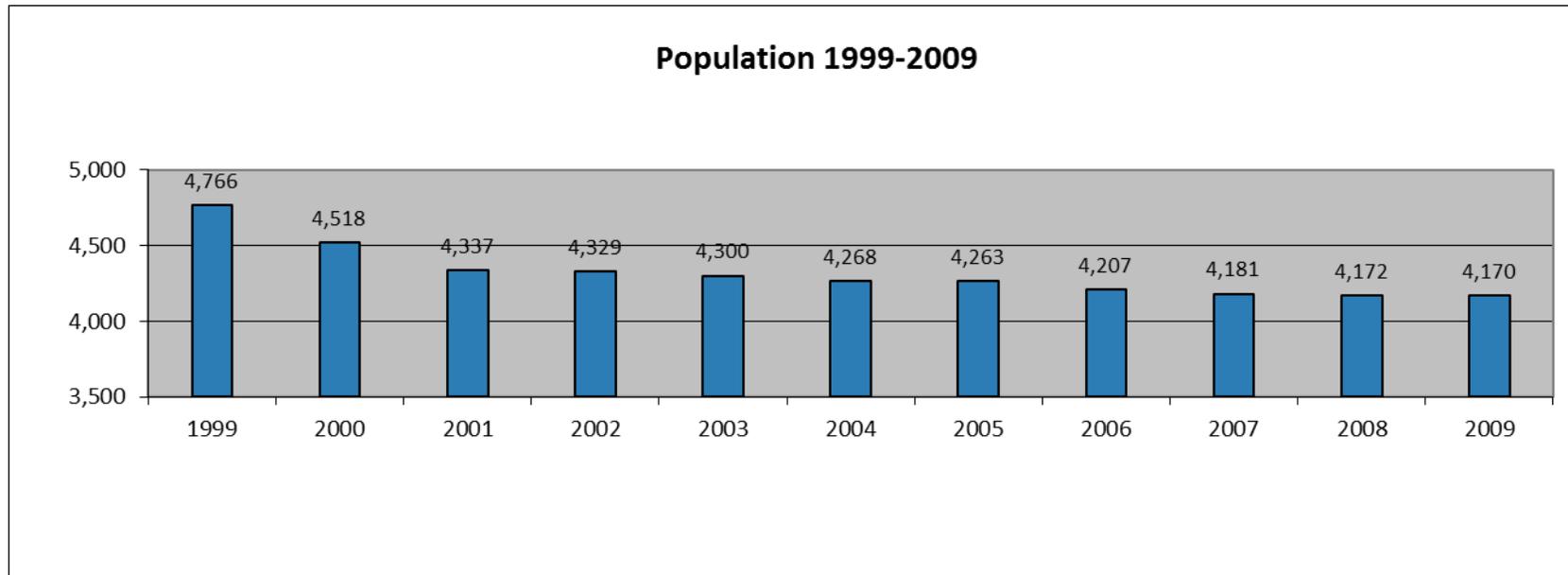
Financial Indicators

Population

Formula: Raw Population Figures

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

Bayside Analysis: For 2009, the Village continued a slight decrease in overall population. The primary reason for the decline is the change in average family size. The average family size has reduced from 2.98 in 1990 to 2.89 in 2000. Often, population can be viewed as cyclical in nature. Thus, while a slight decrease has occurred in each year since 1999, the trend has slowed since 2006. 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.

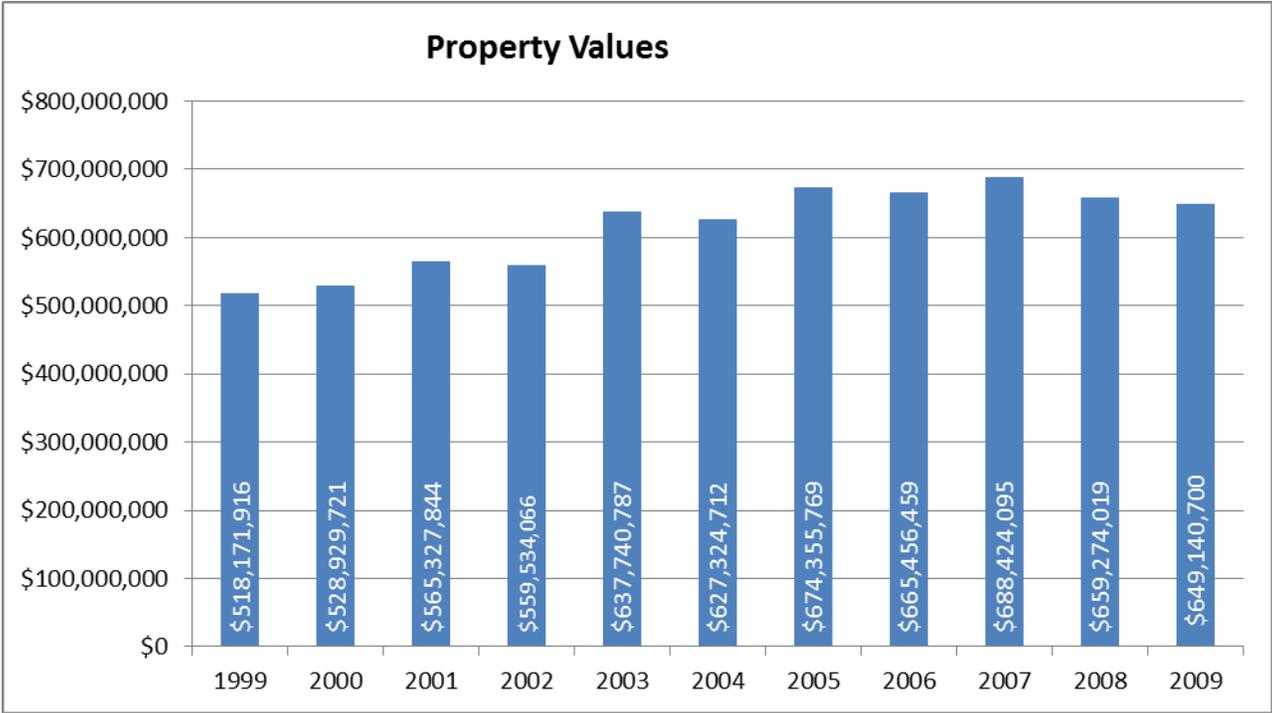


Property Values

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: Although property values declined slightly again in 2009, the overall impact was much less than experienced throughout the nation. 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 with less than 2.04% decline experienced since 2007. Since 1999, property values have increased over 26.1%.

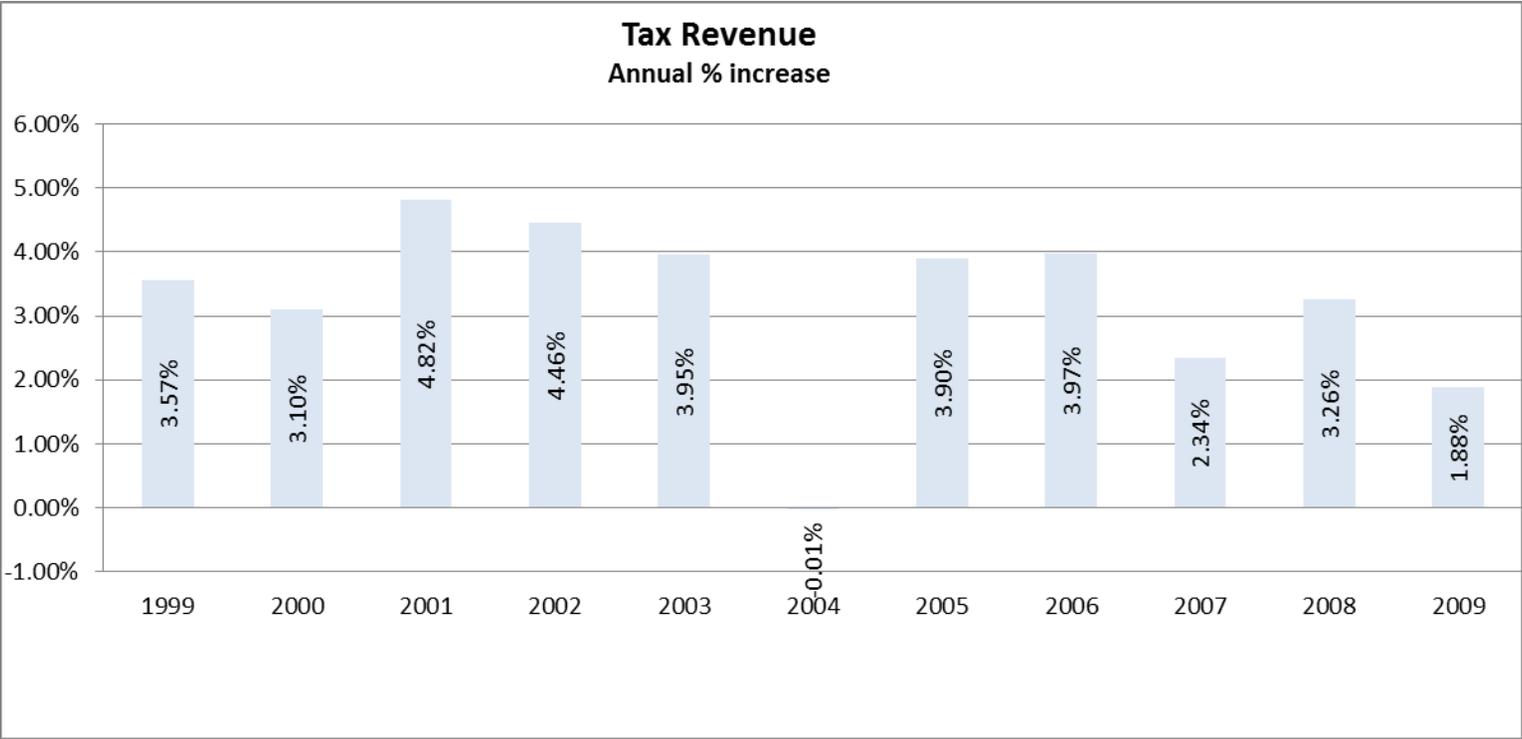


Tax Revenue (Property Tax Levy)

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.

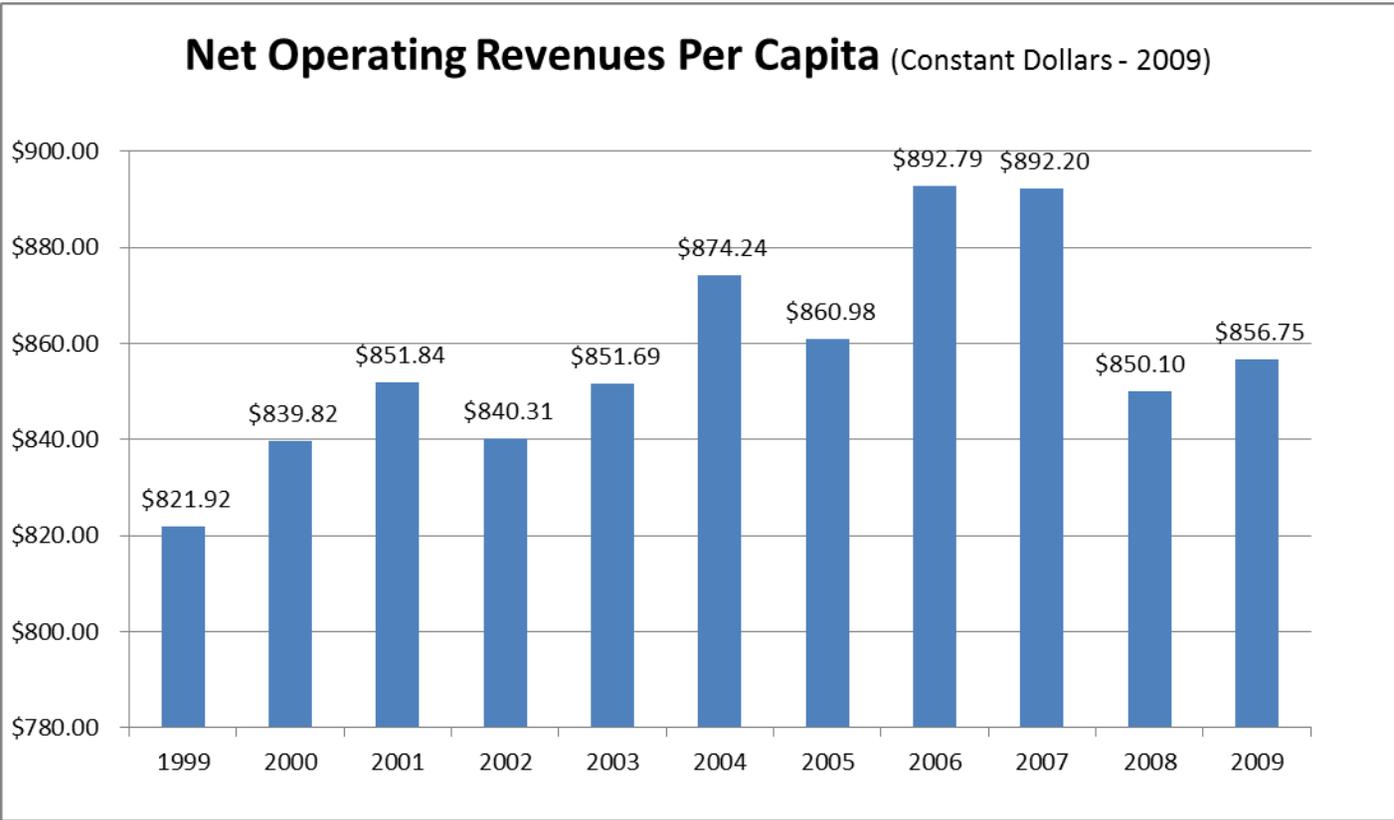
Bayside Analysis: Tax revenues for the Village of Bayside have been fairly consistent with minimal variation. In terms of constant dollars (2009), the highest tax revenue year was 2006 (\$4,333,599) and the lowest tax revenue year was 1999 (\$3,965,706). The largest percentage increase in property tax levy was in 2001 (4.82%). In 2004 the levy decreased from the previous year by .01%.



Net Operating Revenues Per Capita

Formula: Net Operating Revenues (2009 constant dollars)/Population

Bayside Analysis: Over the 10-year period, revenues per capita increased from \$821.92 to \$856.75. These figures are adjusted for inflation. However, it should be noted that population during the same period decreased. If population figures were the same as in 1999, the Village would have received \$749.61 per capita (or 12.5% less) for 2009.

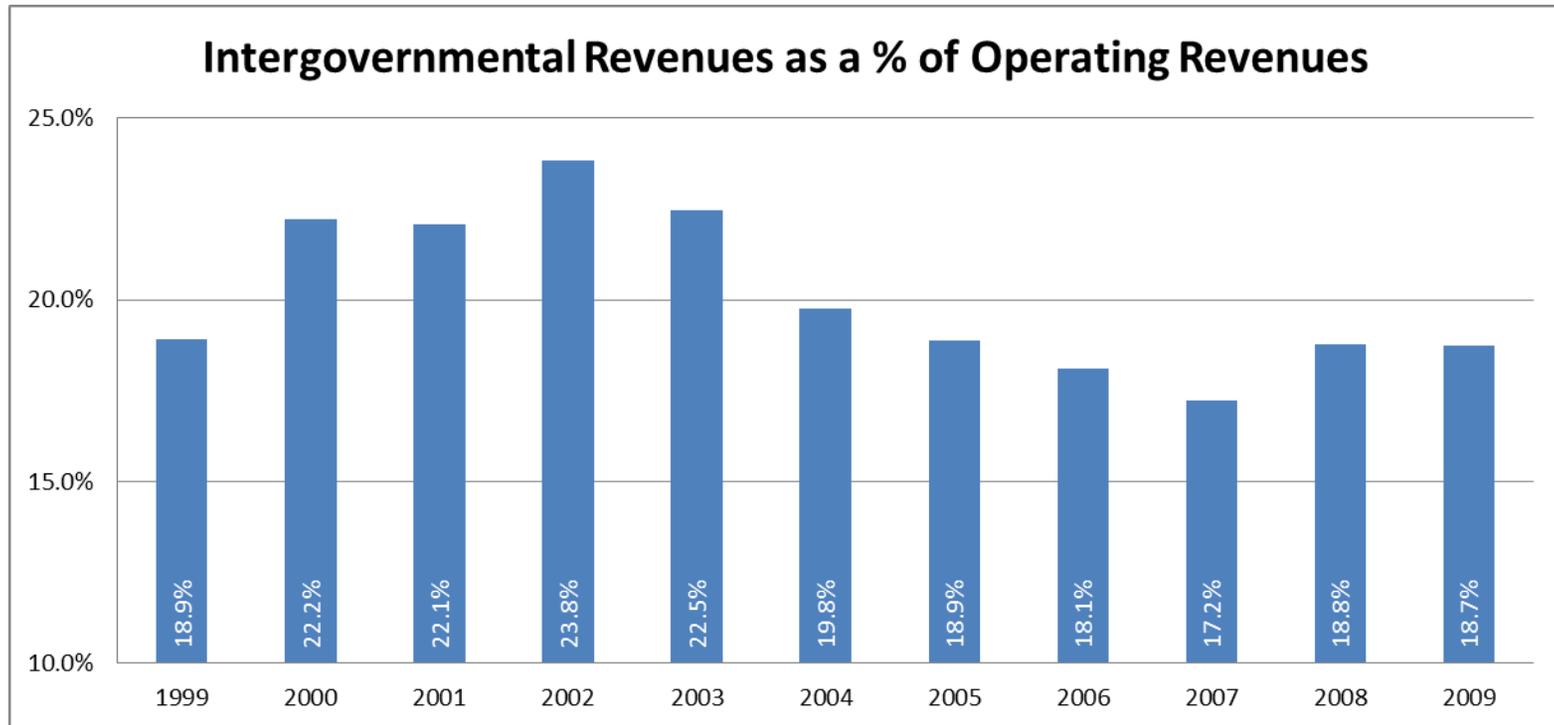


Intergovernmental Revenues as a % of Operating Revenues

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 20% of operating revenues. The dollar difference between 1999 intergovernmental revenues and 2009 revenues totaled \$71,758. Overall, the trend shows that for the Village of Bayside intergovernmental revenues were fairly fixed, however, with the aid and revenue cuts in the 2010 State budget the future revenues are uncertain.

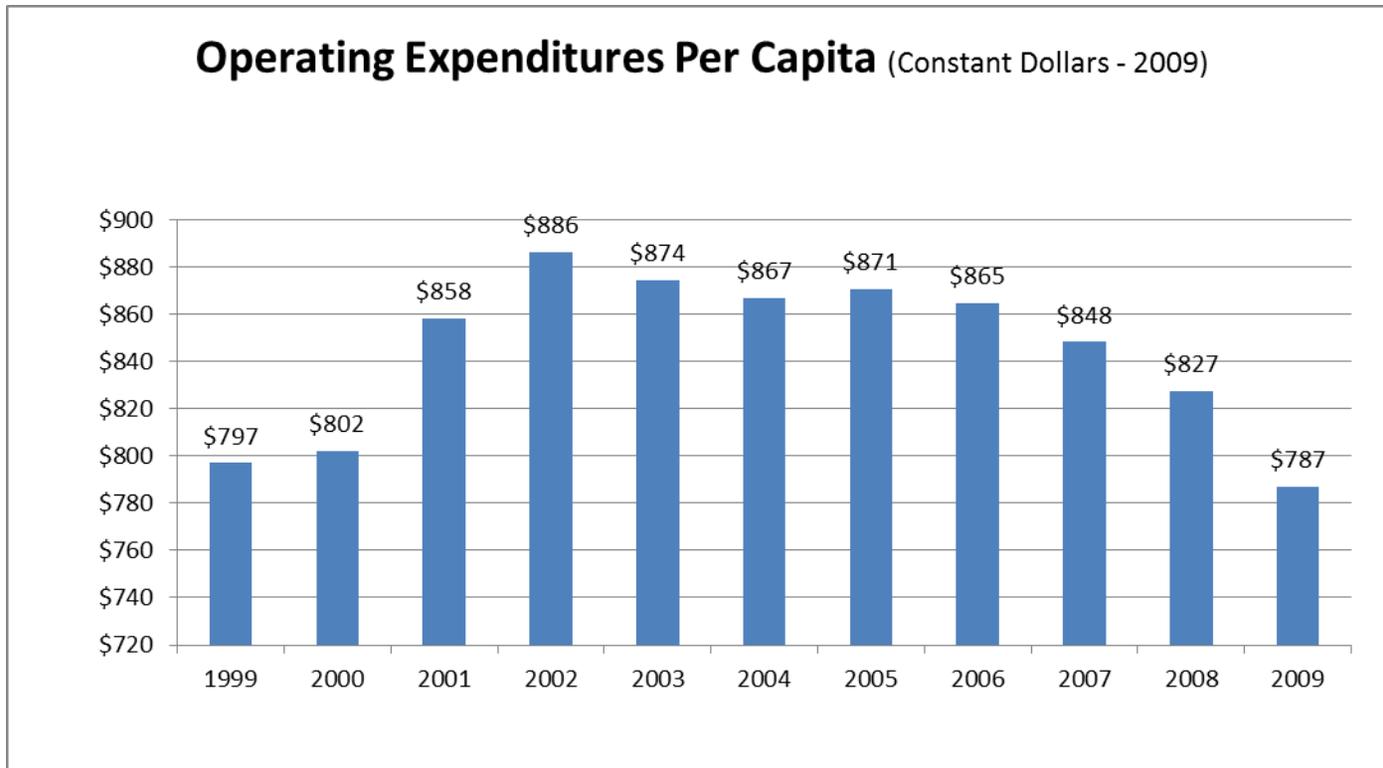


Expenditures Per Capita

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, per capita expenditures in constant dollars have decreased by \$10. This is primarily the result of using resources prudently and operating at a more efficient, resourceful level. If you hold the 2009 population to the 1999 level, net operating expenditures per capita would be approximately \$689 or \$108 less per capita than in 1999.

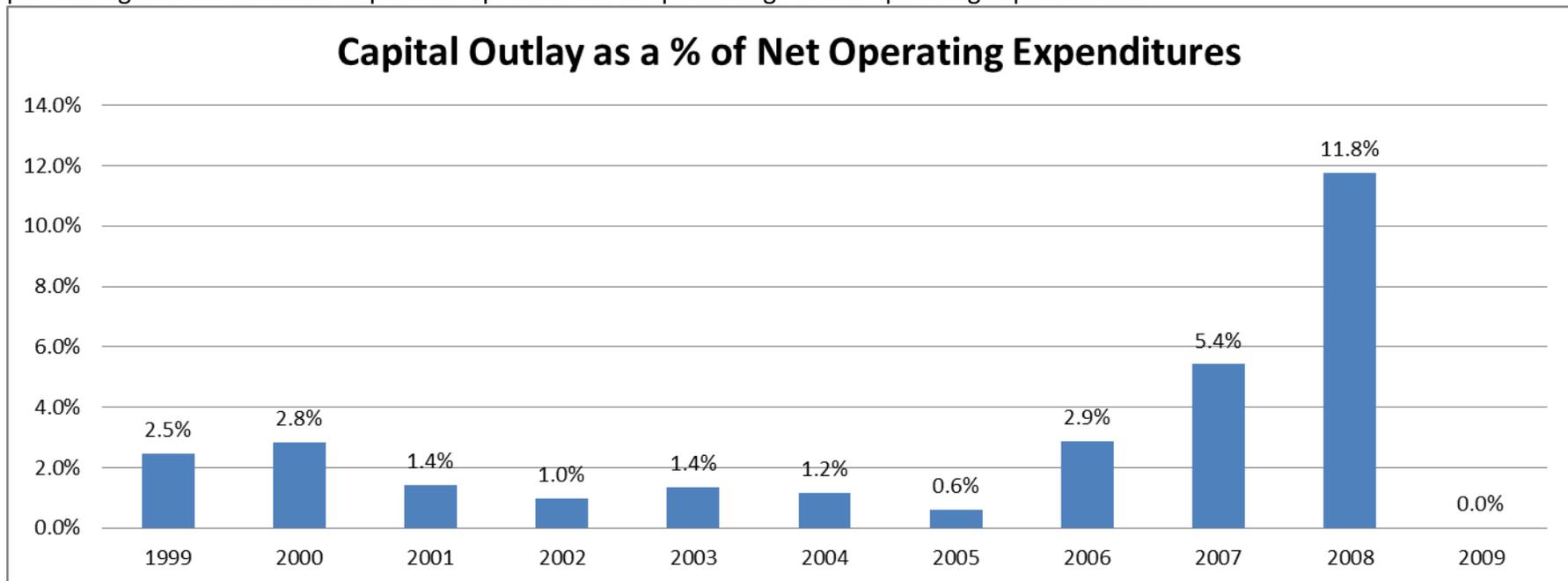


Capital Outlay

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 0.0% to a high of 11.8% in comparison to net operating expenditures. During the period, the average percentage was 2.8% (\$103,063.70). 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.

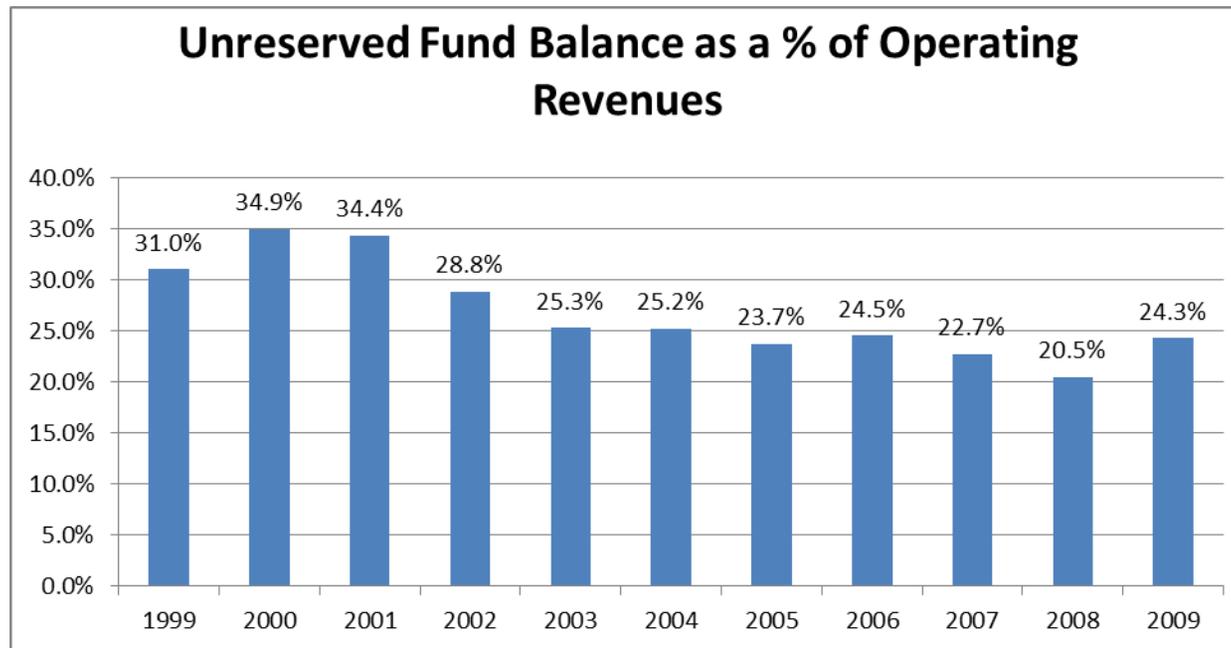


Undesignated General Fund Balances

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. 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 20.5% (2008) and 34.9% (2000). 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: 30% to the Levy Stabilization Fund, 30% to remain in the General Fund Balance, 10% to Future Retirement Benefits Reserve, 10% to the Department of Public Works Equipment Reserve, 10% to the Road Reserve Fund, and 10% to the Future Building Maintenance Fund. The overall goal of unreserved fund balances is to remain around the 20% mark.

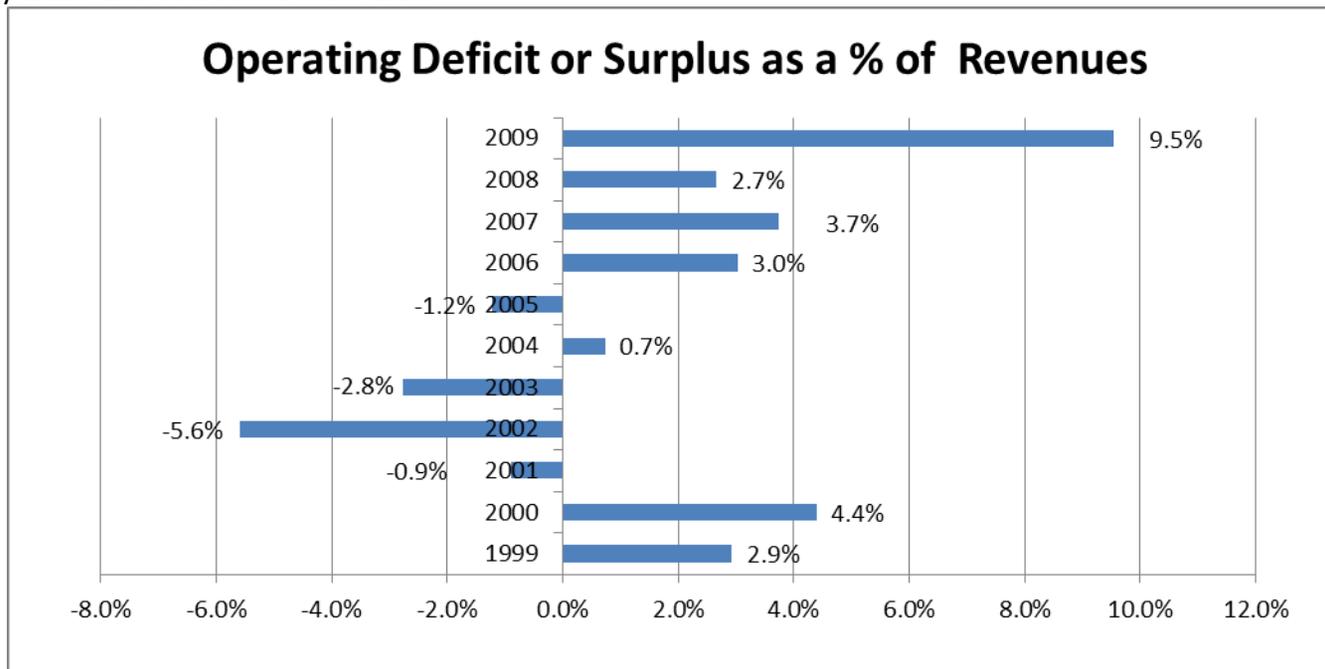


Operating Deficit or Surplus

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 seven of the last ten years has had a surplus. The deficits occurred between 2001-2003 and 2005. The average deficit totaled \$82,915 and the average surplus totaled \$132,815. 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.

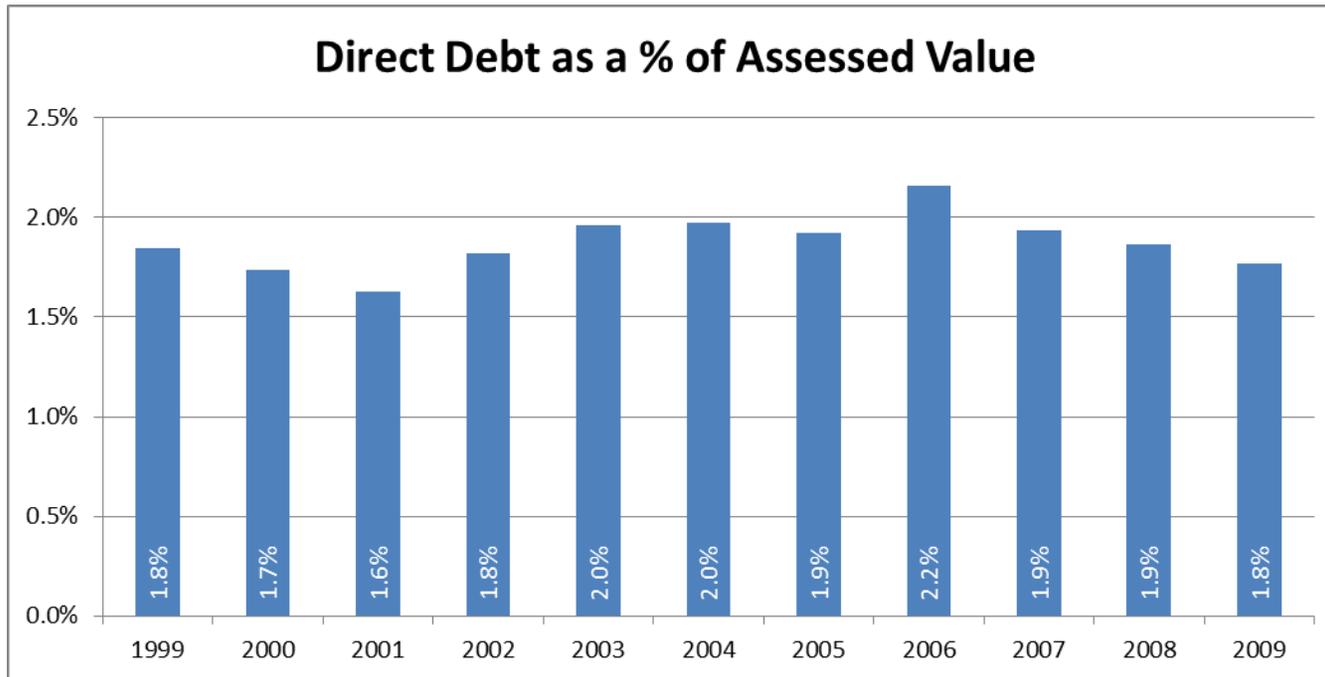


Assessed Valuation & Direct Long-Term Debt

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 1.6% and 2.2% with the average being 1.9%. In terms of long-term debt as a percentage of personal income, the Village has ranged from 5.2% to 8.8% with the average of 7%. Net direct debt per capita has risen as a result of population decrease. Overall, this indicator is fairly strong for the Village of Bayside.

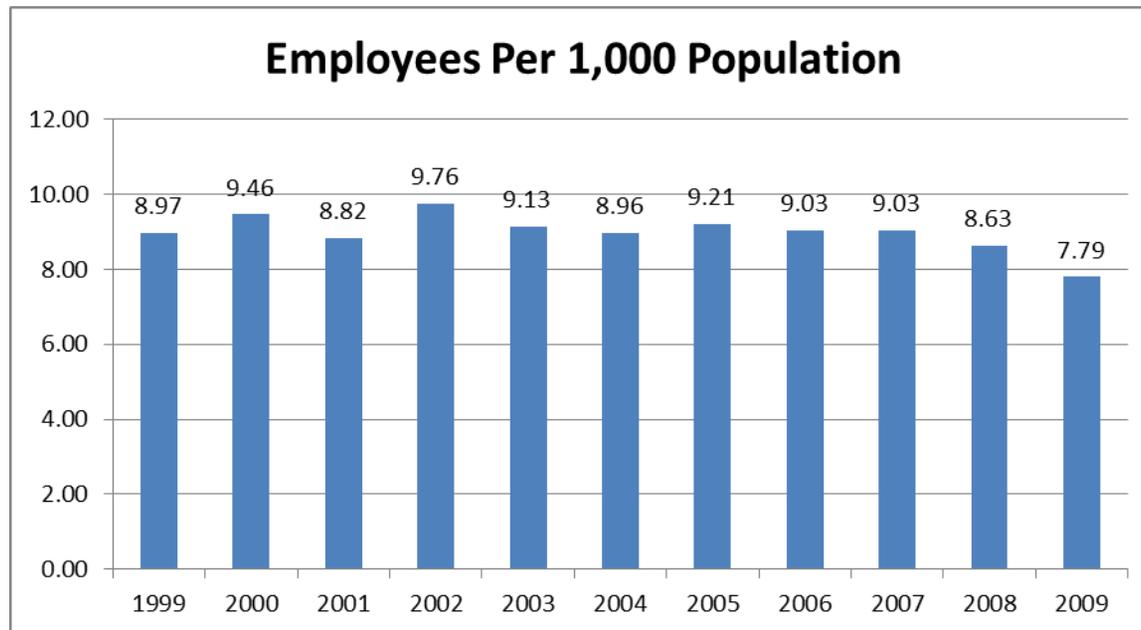


Employees per 1,000 Population

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.

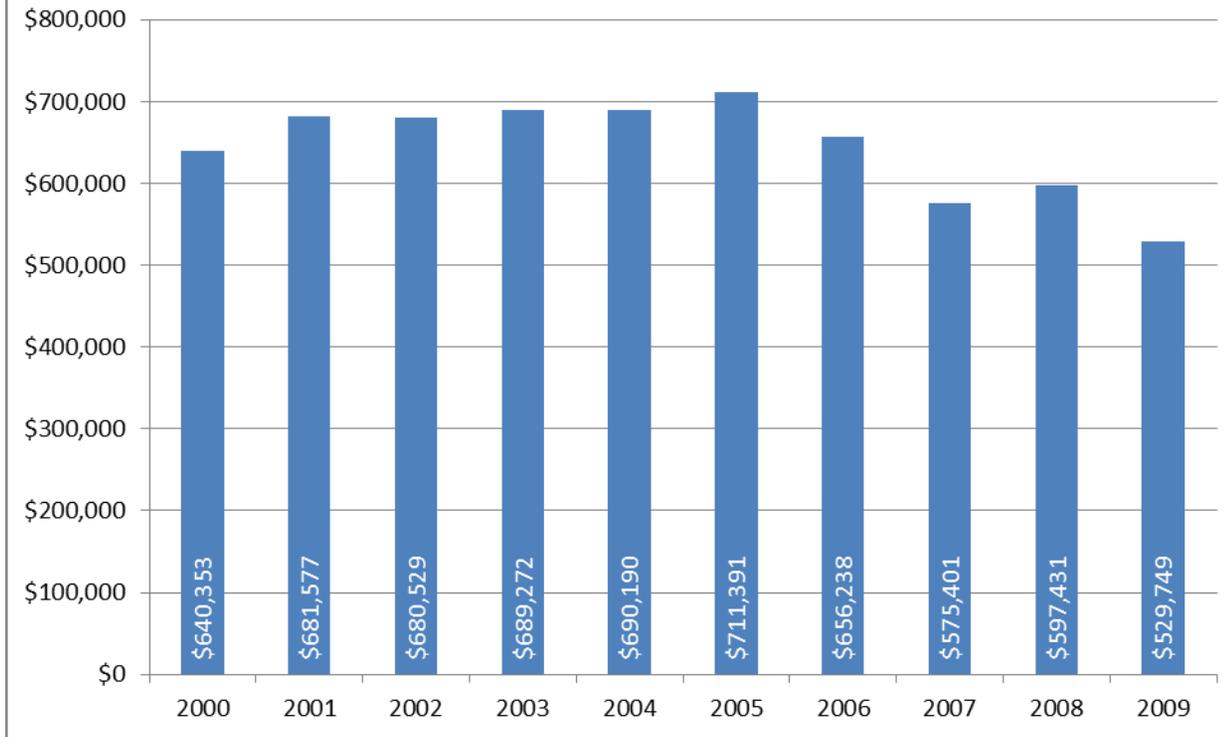
Bayside Analysis: This is a positive financial trend for the Village. The number of full-time equivalencies decreased from 42.75 in 1999 to 32.5 in 2009. The number of Village employees reached a peak of 9.76 per 1,000 residents in 2002, but that has now fallen to 7.79 employees per 1,000 residents (2009). One major part of the decrease in employees is the consolidation that occurred in all departments. Dispatch services have also been consolidated to serve two additional communities. It should be noted that if the population remained at the 1999 level, employees per 1,000 residents would be 6.82.





Line-Item Expenditures 2000 - 2009

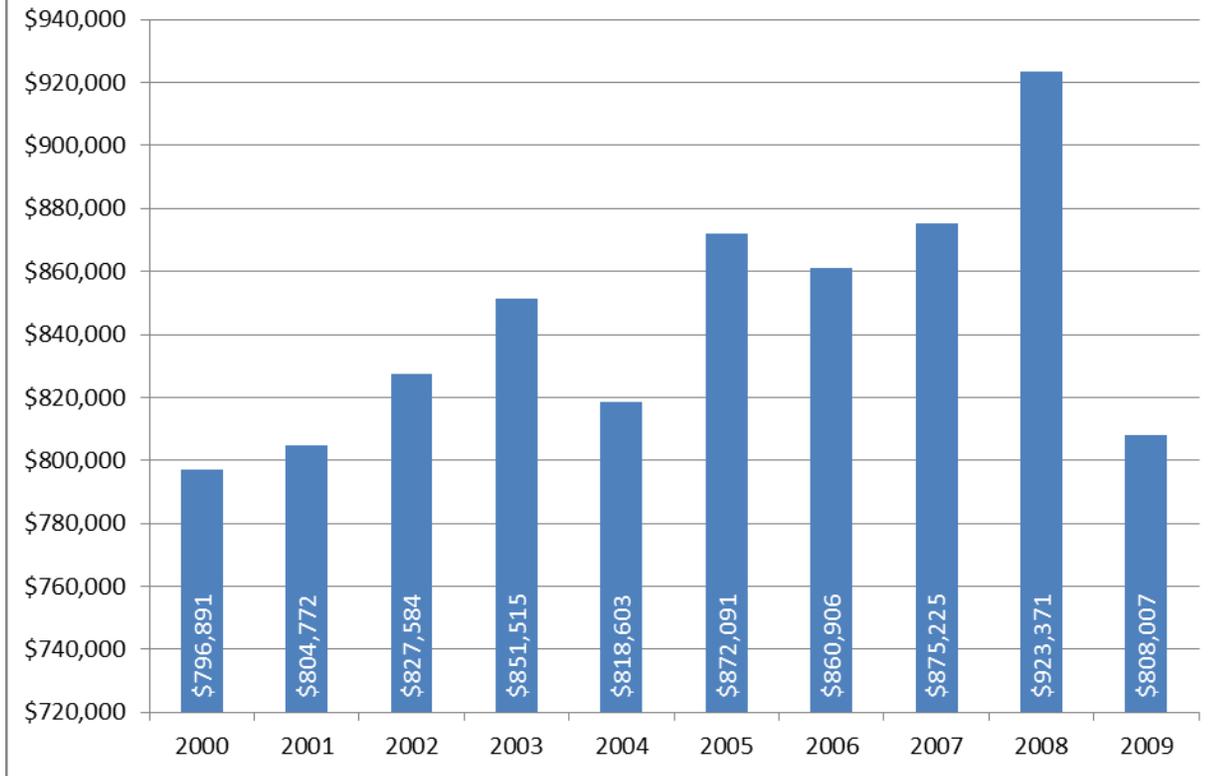
General Government (2000 - 2009)



General government has decreased expenditures by 25.5% from 2005. Reduced staffing, as well as improved cross training has helped keep expenditures declining each year.

General government employees include three full time workers, one three-quarter, and periodically employs a graduate intern. 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.

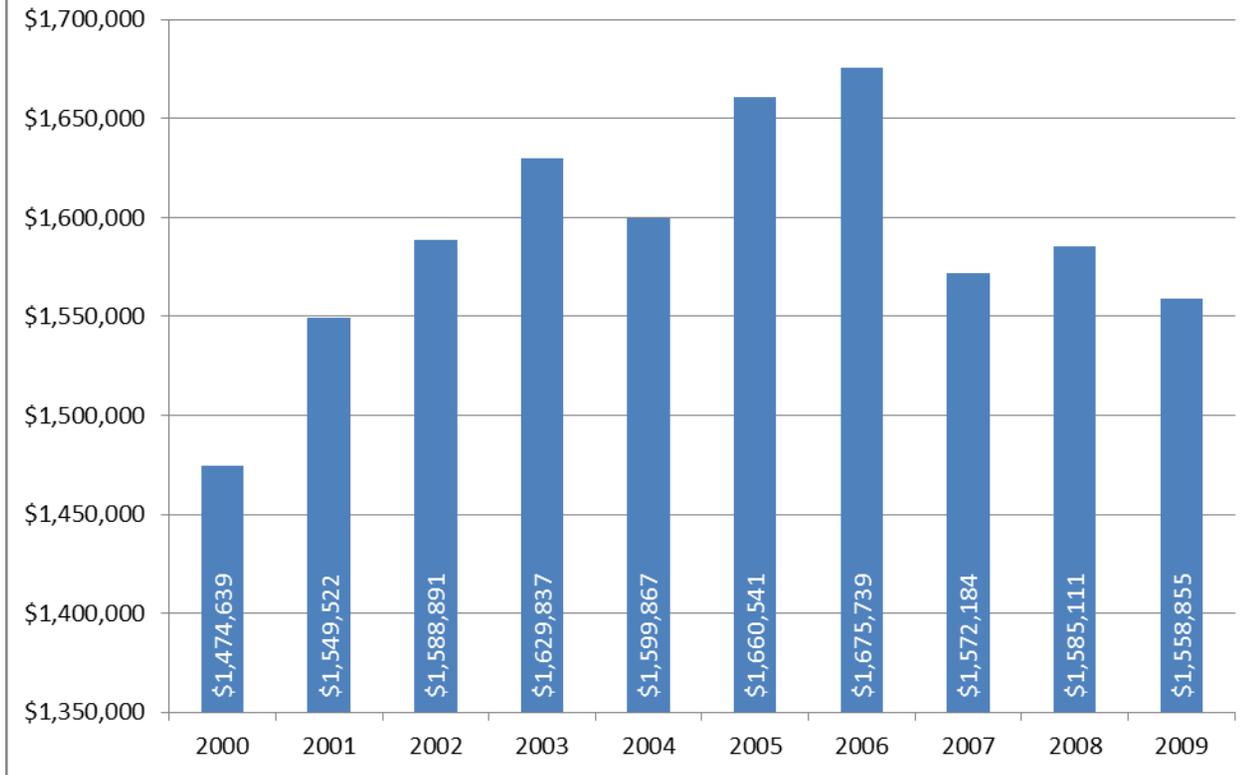
Public Works Department (2000 - 2009)



The Public Works Department expenses increased by 1.4% from 2000 to a high of \$923,371 in 2008. The purchase of capital equipment caused the increase in 2008 expenditures.

The Public Works Department provides garbage and recycling services to residents as well as maintaining the Villages infrastructure system. In 2009, the department was comprised of a director, a foreman, a sewer technician, a mechanic, and four laborers.

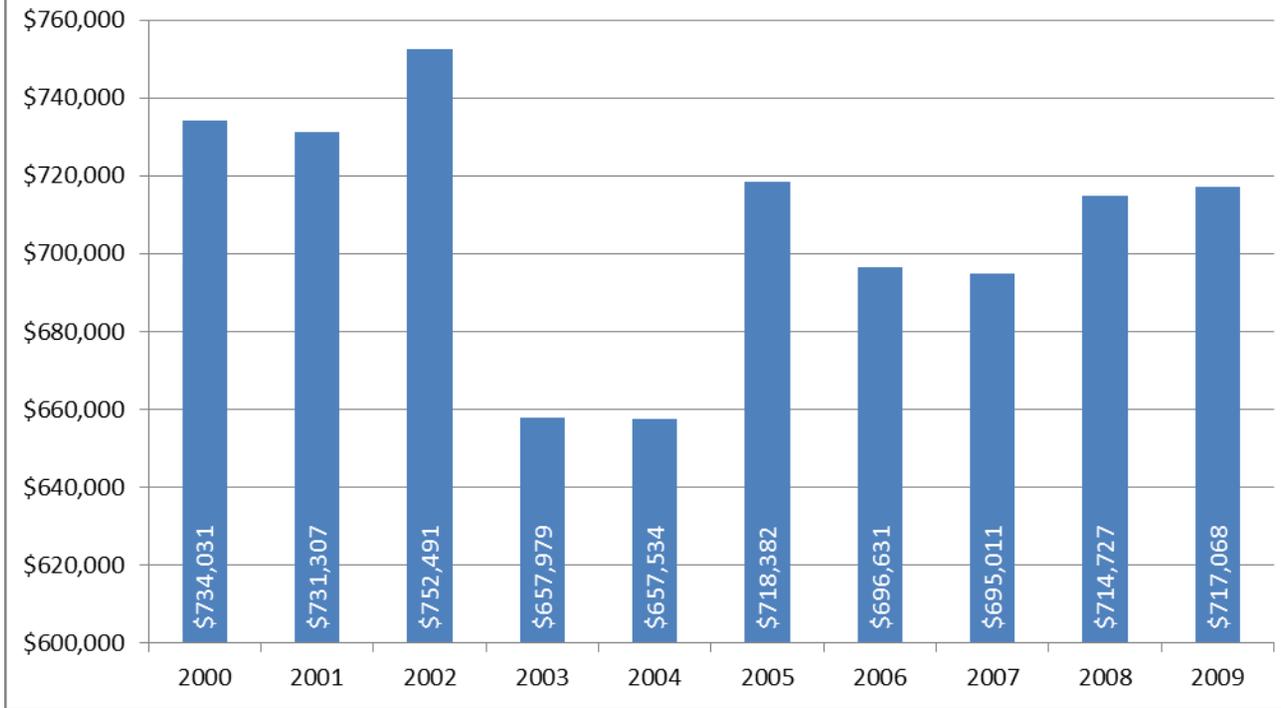
Police Department (2000 - 2009)



The Bayside Police Department provides round the clock protection for its residents. Costs to operate the department reached a high of \$1,675,739 in 2006 and decreased by 6.18% in 2007 due to the switch in health insurance carriers.

In 2009 the Police Department was comprised of a chief, a captain, three sergeants, and eight patrol officers. Mutual aid is provided to the North Shore communities on an as needed basis.

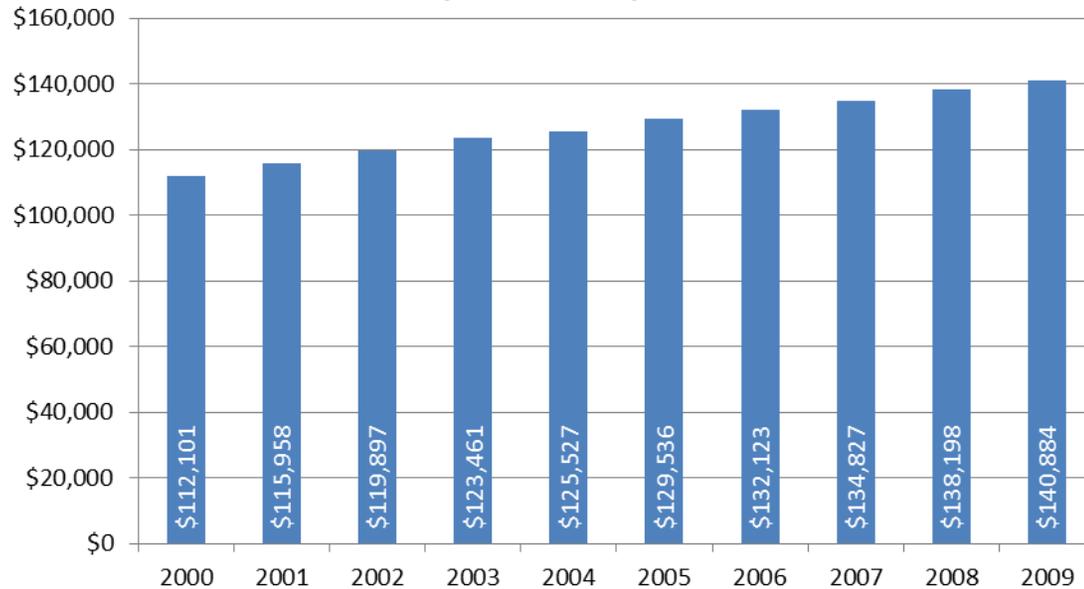
North Shore Fire Department (2000 - 2009)



The Village of Bayside contribution to the North Shore Fire Department has ranged from a high of \$752,491 in 2002 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. The Village pays a portion of the NSFD Fire Insurance dues. In 2009, the Village paid \$16,097.94 and over the last three years, dues have decreased by approximately 22%.

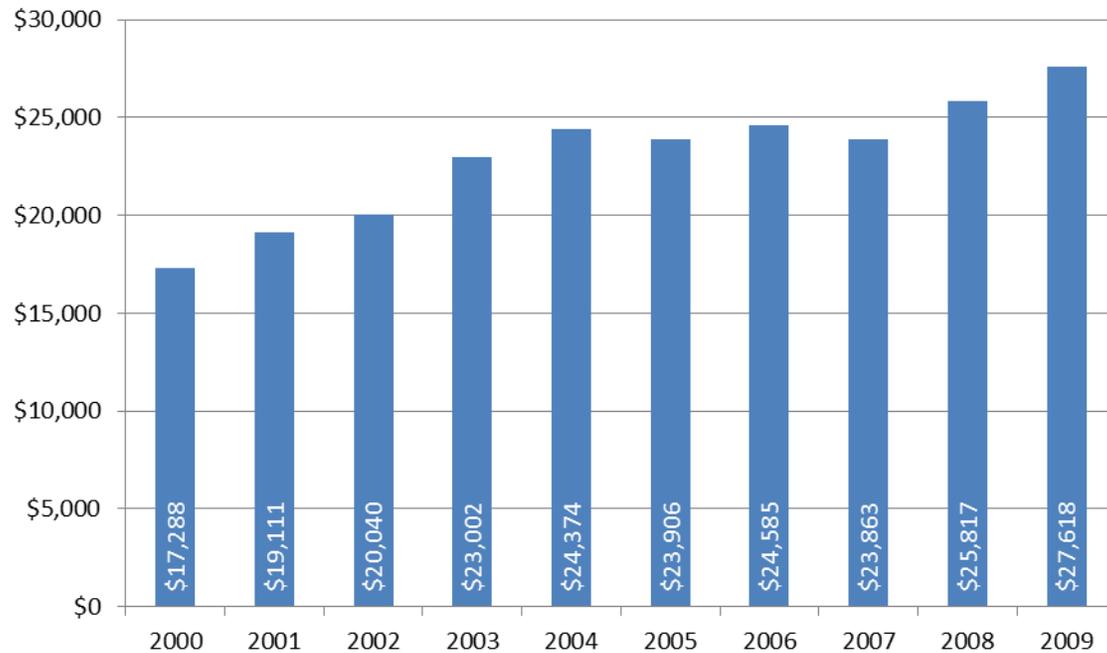
North Shore Library (2000 - 2009)



Since 2000, the Village has increased its portion to the North Shore Library by over \$28,700. On average, contributions have increased by 2.57% 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.

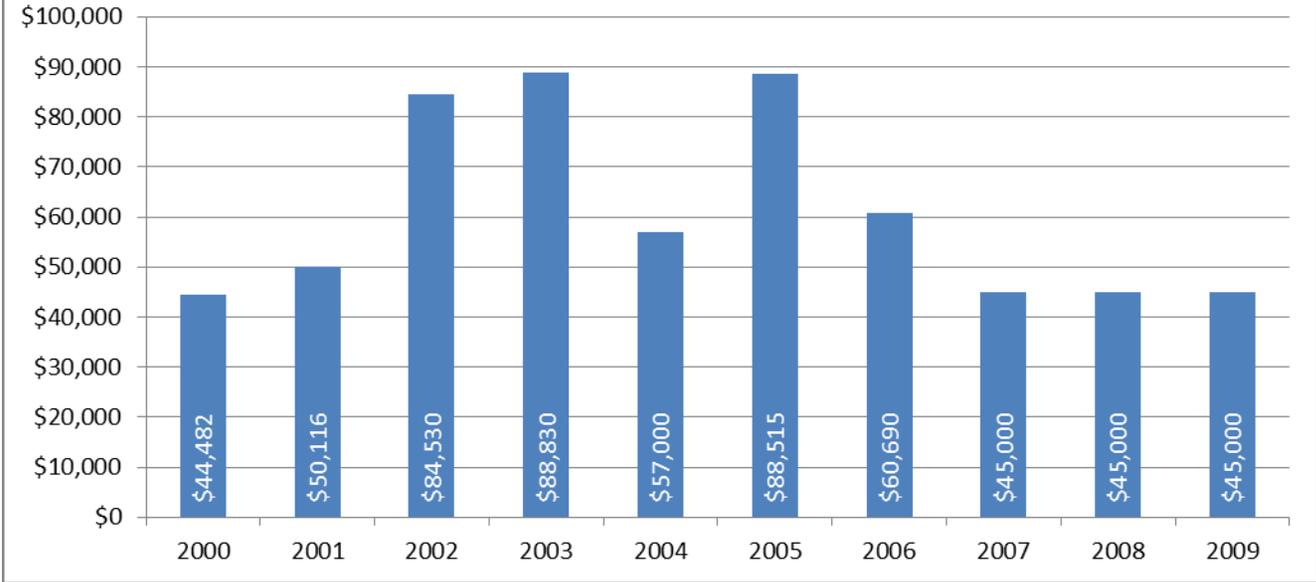
Public Health Services (2000 - 2009)



The Village participates in the North Shore Health Department and annual contributions since 2000 have increased by \$10,330 (2009) or 5.35% on an annual basis. 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.

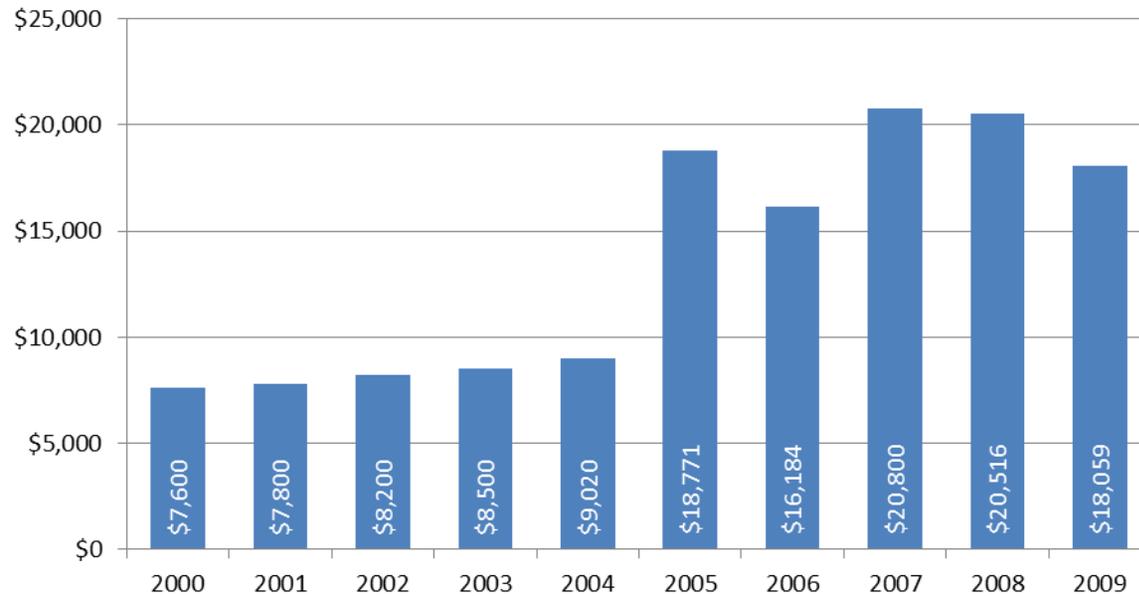
Assessment Services (2000 - 2009)



From 2000 to 2009, Assessment Services averaged \$60,916. With the change in Assessors to Accurate Appraisal, the Village is realizing a savings of a considerable amount of money. For 2009, the budgeted amount was \$45,000 or a 1.2% increase from 2000.

Assessment Snapshot: According to the 2009 Statement of Assessments (SOA), the Village of Bayside had a total assessed value of \$649,140,700. From 2000 to 2009, assessed values increased by 47.9%.

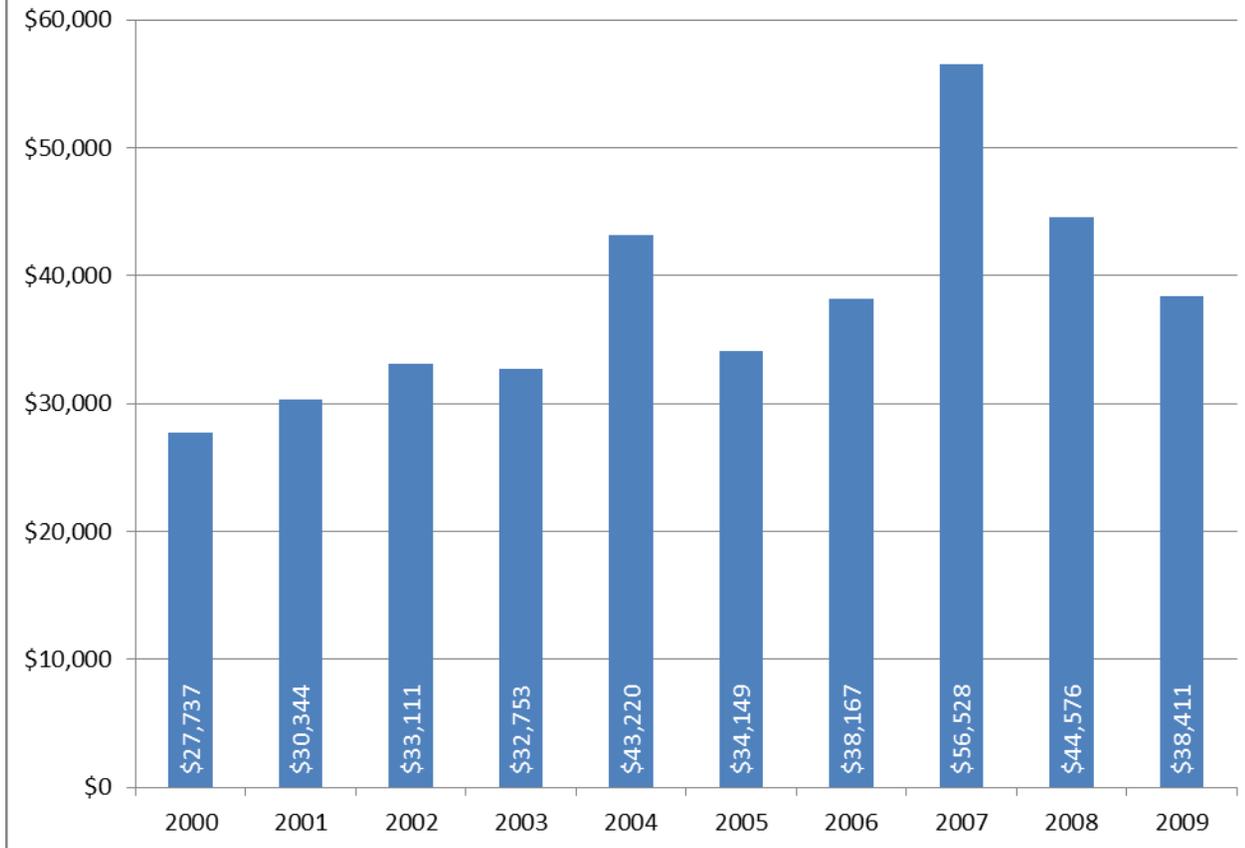
Audit Services (2000 - 2009)



The Village completes an audit on an annual basis to ensure fiscal accountability. In 2005 and 2006, Audit Services increased by approximately \$8,500. Part of the increase is the result of new standards set by the Governmental Accounting Standards Board.

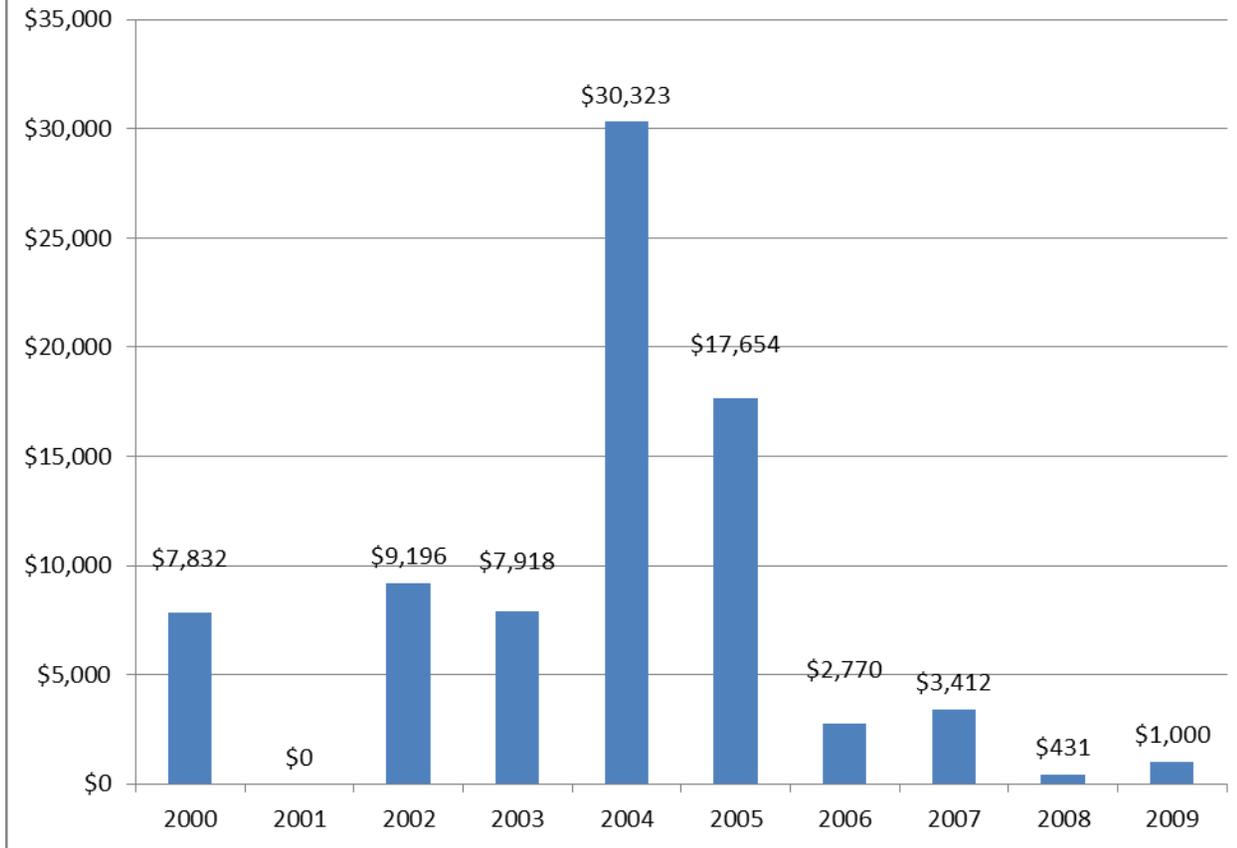
GASB No. 45: This statement requires municipalities to display other post-employment benefits (OPEB). The Village of Bayside hired an actuarial consultant to complete the study in 2007. The OPEB report must be updated every three years.

Inspection Services (2000 - 2009)



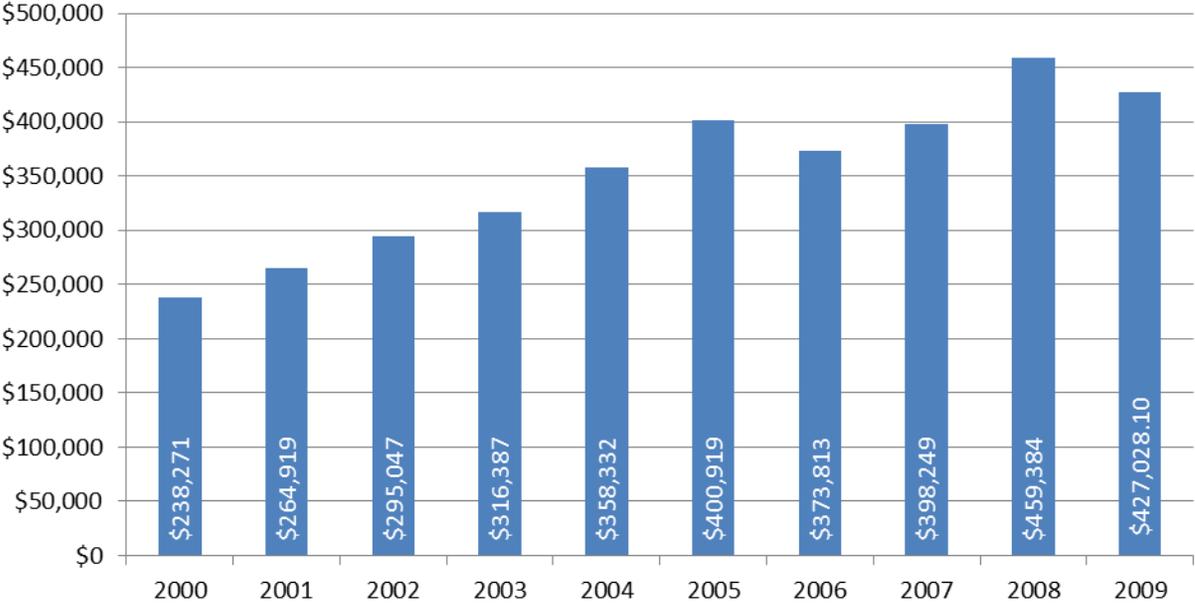
The Village contracts for inspection services through Independent Inspections. Costs for these services are based on 90 percent of the dollar amount of the permit fees collected. These fees reached an all-time high in 2007 (\$56,528) due to a new home construction project.

Engineering Services (2000 - 2009)



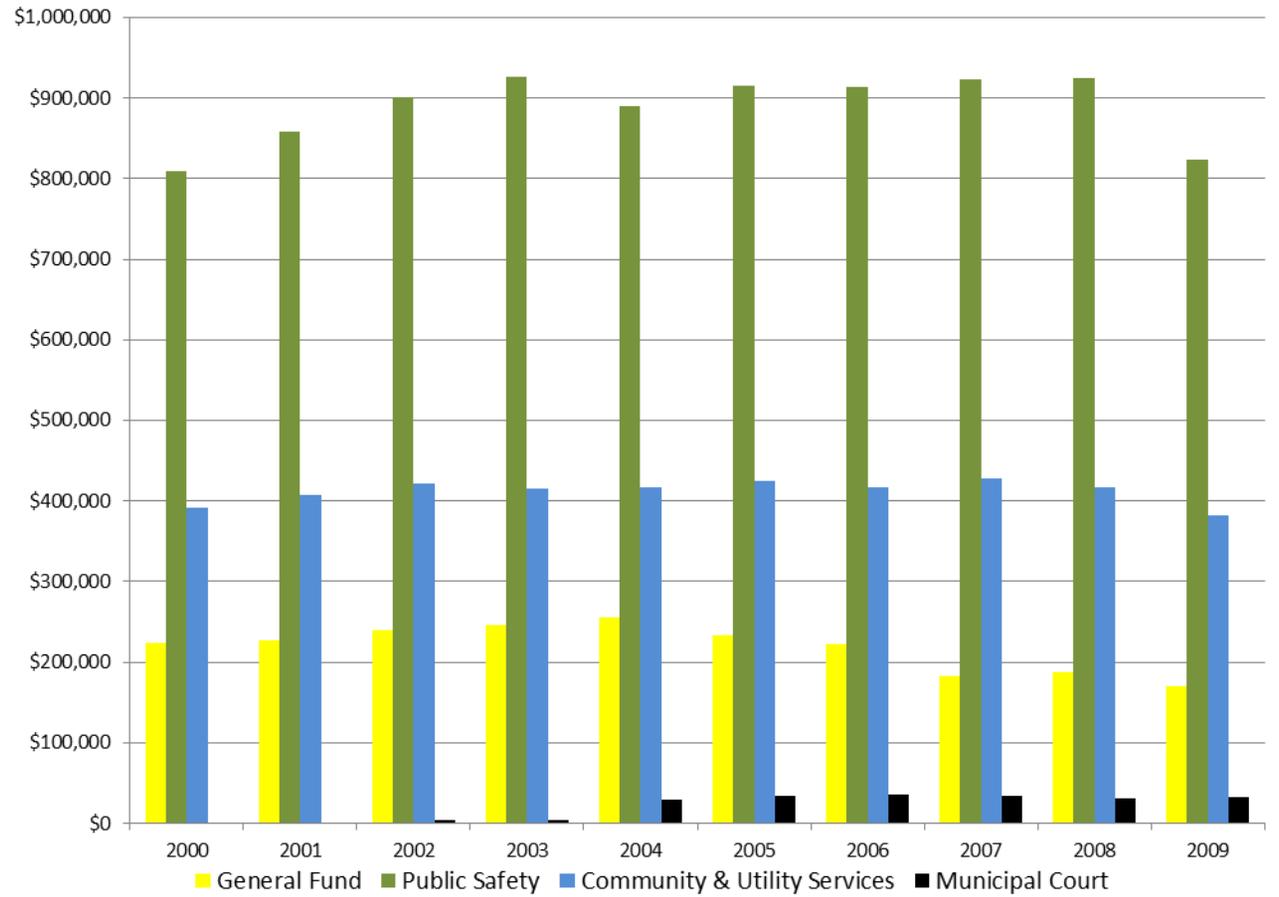
Engineering services provide the necessary assistance for capital projects. These projects include maintaining and improving the Village's infrastructure. The Village had a peak year of expenditures in 2004 (\$30,323) and a low in 2001 (\$0).

Dispatch Services (2000 - 2009)



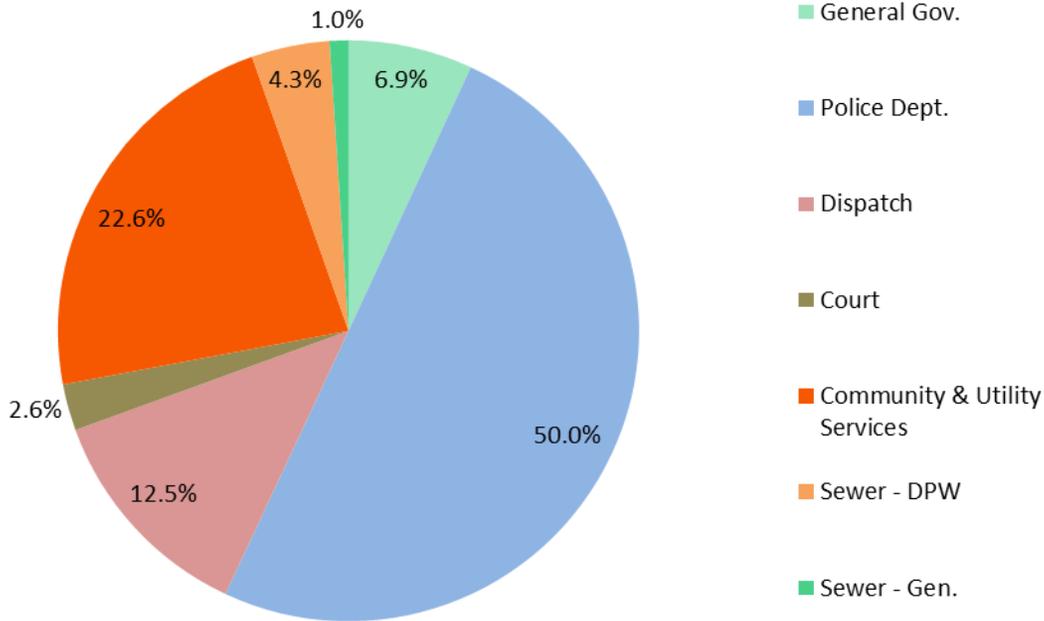
The Village provides Dispatch Services to the Villages of Fox Point and River Hills. The largest portion of these cost are personnel. In 2006 the costs decreased due to a retirement.

Salaries (2000 - 2009)



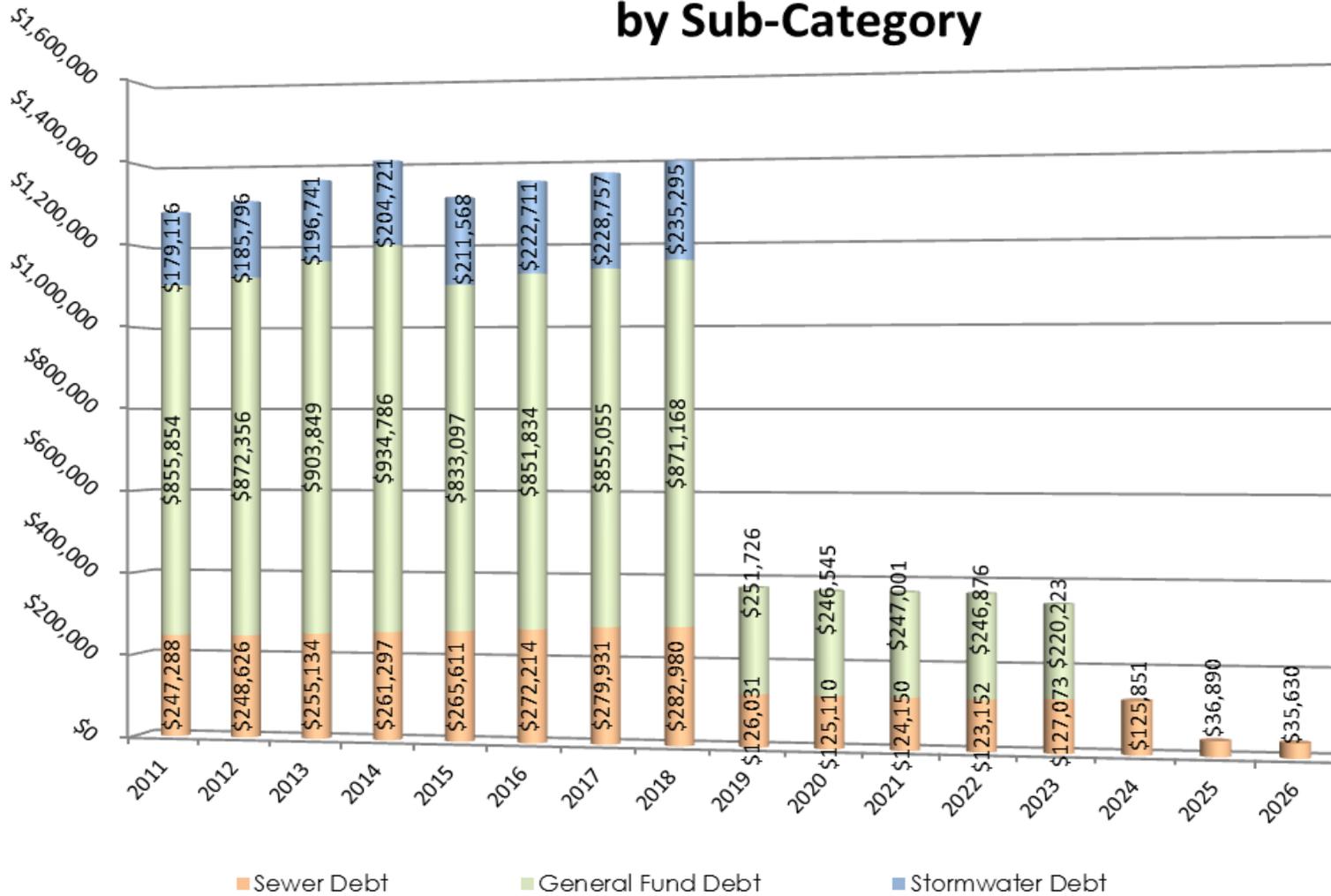
General Government salaries have decreased 24.07% from 2000 to 2009. Public Safety has increased by 1.69% however, contract negotiations not settled for 2007 or 2008. Community & Utility Services has decreased by 2.37% from 2000 to 2009 in terms of actual end of year line item data (12/31).

2009 Health Insurance Premiums



General Fund Health Insurance Premium percentages have decreased due to an increase in the sewer percentage of the premium. Community & Utility Services premiums have reduced due to a retirement. Public Safety has the largest percentage at 50.0%

2011 Debt Service Fund by Sub-Category



2011 FUND BALANCE OVERVIEW

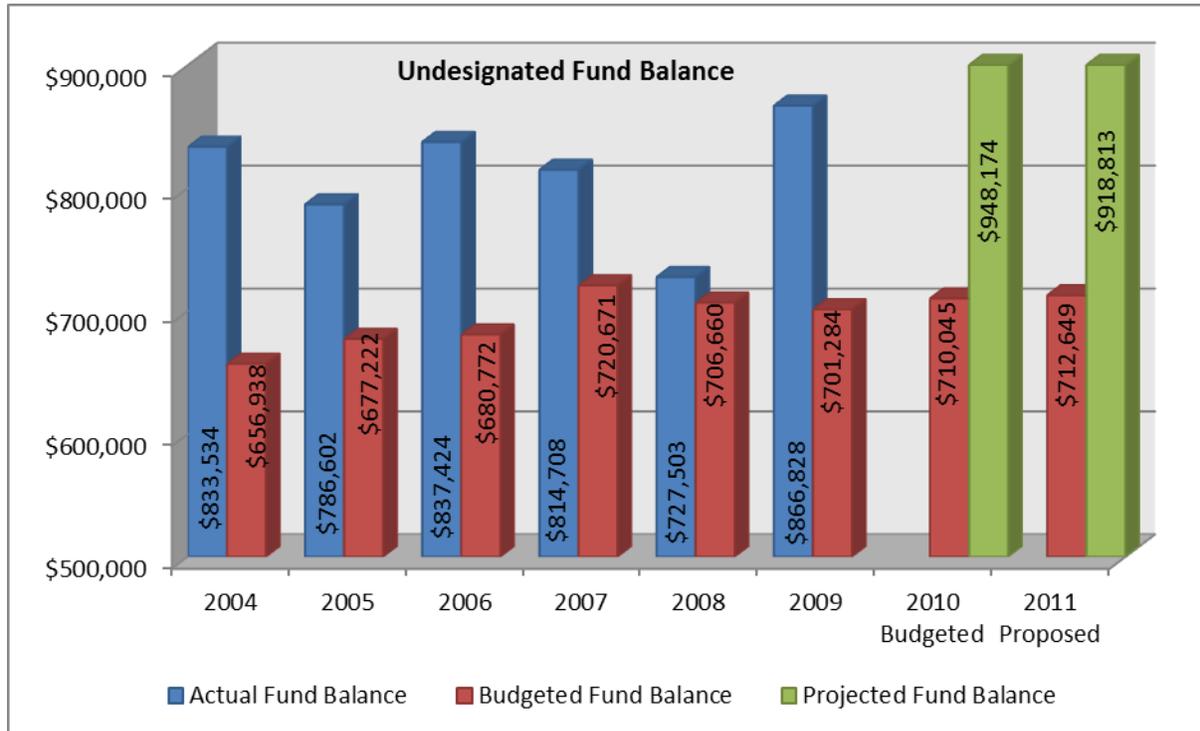
The Village continues to make a concerted effort to designate and or reduce undesignated fund balances. Of most significance was the development of the tax levy stabilization designated fund balance. This fund is funded through general fund balance in excess of the 20% threshold, and will serve to level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

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

Designated Fund Balances	2009 Actual	2010 Budgeted	2010 Projected	2011 Estimate
General Fund – 010				
Designated Future Building Maint.	0	2,000	0	2,000
Designated Health Reimbursement	24,110	19,100	20,000	22,500
Designated Future Budget Expense	92,209	0	1,500	1,500
Designated GASB 45 OPEB	106,000	135,841	132,500	108,379
Designated Future Hardware Purchase	0	24,000	0	7,000
Designated Police Special	0	4,094	0	0
Designated Police MDC Infrastructure	0	20,459	0	0
Designated Asset Forfeiture	0	774	0	0
Designated Police Camera	0	11,075	0	0
Designated Landscape and	5,963	5,798	0	0
Sanitary Sewer Fund - 020				
Designated Health Reimbursement	3,465	2,800	2,900	3,100
Designated Equipment Reserve	0	0	0	0
Designated GASB 45 OPEB				4,000
Designated Future Budget Expense	45,000	0	0	0
Designated CWFL Reserve	65,408	67,881	67,612	69,816
Designated ECMAR	41,875	39,758	48,006	51,116
Stormwater Utility Fund - 022				
Designated Health Reimbursement	0	0	190	250
Designated GASB 45 OPEB				
Designated Capital Reserve			11081	11081
Computer Services Fund - 024				
Designated Future Hardware Purchase	16,000	0	0	0
Police Special Revenue Fund - 025				
Designated Asset Forfeiture	773	0	0	0
Consolidated Services Fund - 028				
Designated Health Reimbursement	5,779	4,100	5,300	4,800
Designated GASB 45 OPEB	4,000	6,000	6,000	11,322
Designated Future Budget Expense	14,610	0	0	0
Designated NSFD Equipment	0	0	8,942	0
MDC Infrastructure Fund - 029				
Designated MDC Fund	918	0	0	0
Long Term Financial Service Fund - 030				
Designated Tax Levy Stabilization	76,815	66,110	173,059	156,526
Police Capital Project Fund - 040				
Designated Police Department	49,371	23,080	47,891	24,891
DCUS Capital Project Fund - 041				
Designated Road Reserve	135,988	128,366	17,041	17,041
Designated DPW Equipment	136,570	0	10,404	10,404

General Fund	2005 Audited	2006 Audited	2007 Audited	2008 Audited	2009 Audited	2010 Projected	2011 Proposed
Fund Balance – Begin Jan 1	\$833,534	\$792,653	\$898,908	\$886,337	\$903,297	\$1,106,185	\$1,102,174
Property Tax	2,316,982	2,385,045	2,430,915	2,423,431	2,421,754	2,451,340	2,387,987
Other Revenue	1,028,245	1,125,068	1,159,870	1,126,846	1,150,875	1,180,544	1,138,850
Expenditure	3,386,108	3,403,858	3,603,356	3,533,301	3,369,741	3,635,895	3,568,458
Designated Fund Balance	6,052	61,484	71,629	175,794	239,357	154,000	141,379
Undesignated Fund Balance –Ending Dec 31	\$786,602	\$837,424	\$814,708	\$727,503	\$866,828	\$948,174	\$919,174
Debt Service							
Fund Balance – Begin Jan 1	\$0	\$0	\$0	\$818,968	\$118,010	\$81,960	\$180,574.50
Property Tax	519,992	596,156	653,059	659,034	703,584	542,232	546,841
Other Revenue	469,052	199,893	1,011,034	229,693	234,461	343,354	259,074
Expenditure	989,044	796,049	845,125	1,589,685	931,689	786,971	822,448
Designated Fund Balance	0	0	859,282	112,801	76,815	173,059	156,526
Undesignated Fund Balance –Ending Dec 31	\$0	\$0	(\$40,314)	\$5,209	\$5,145	\$7,516	\$7,515
Capital Projects							
Fund Balance – Begin Jan 1	\$609,981	\$695,862	\$230,074	\$302,554	\$378,633	n/a	n/a
Property Tax	10,000	52,233	39,000	131,902	118,000	n/a	n/a
Other Revenue	1,555,237	115,778	218,784	350,845	337,943	n/a	n/a
Expenditure	1,479,356	633,799	185,304	406,668	512,525	n/a	n/a
Designated Fund Balance	620,436	315,163	314,360	364,160	0	n/a	n/a
Undesignated Fund Balance –Ending Dec 31	\$75,426	(\$85,089)	(\$11,806)	\$14,473	\$0	n/a	n/a
Police Capital Projects							
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$65,989	\$58,912
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	20,223	18,000
Expenditure	n/a	n/a	n/a	n/a	n/a	27,300	23,000
Designated Fund Balance	n/a	n/a	n/a	n/a	47,891	47,891	24,891
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$18,098	\$11,021	\$29,021
DCUS Capital Projects							
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$135,988	\$27,445
Property Tax	n/a	n/a	n/a	n/a	n/a	186,200	210,000
Other Revenue	n/a	n/a	n/a	n/a	n/a	233,298	10,000
Expenditure	n/a	n/a	n/a	n/a	n/a	528,041	220,000
Designated Fund Balance	n/a	n/a	n/a	n/a	135,988	27,445	27,445
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$0	\$0
Administrative Services Capital Projects							
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$0
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	0	0
Expenditure	n/a	n/a	n/a	n/a	n/a	0	0
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	0	0
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$0	\$0
Sanitary Sewer Enterprise Fund							
Fund Balance – Begin Jan 1	\$381,441	\$1,623,871	\$1,772,337	\$1,764,686	\$2,005,254	\$1,950,894	\$1,957,240
Property Tax	0	0	0	0	0	0	0
Other Revenue	1,579,557	566,832	584,744	719,713	707,468	715,949	800,705
Expenditure	337,127	418,366	592,395	479,145	647,659	709,603	797,131
Designated Fund Balance	36,000	76,761	92,889	130,374	155,748	118,518	124,929
Other Assets	415,555	1,353,569	1,406,309	1,744,505	1,639,398	1,719,485	1,711,853
Cash	1,172,316	342,006	265,487	345,010	283,156	119,237	124,929
Undesignated Fund Balance –Ending Dec 31	\$1,587,871	\$1,695,576	\$1,671,797	\$1,874,880	\$1,795,146	\$1,838,722	\$1,836,782
Stormwater Revenue Fund							

Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$41,963
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	271,678	463,888
Expenditure	n/a	n/a	n/a	n/a	n/a	229,715	461,350
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	11,271	11,331
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	n/a	\$0	\$30,692



BUDGET SUMMARY

GENERAL FUND REVENUES	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
TAXES	2,463,357	2,492,772	2,497,191	2,497,191	2,440,235	-2.1%
STATE AIDS	657,677	637,761	476,834	639,477	625,067	-2.0%
INTERGOVERNMENTAL REVENUE	25,409	39,095	39,108	40,735	107,010	173.7%
INSPECTION REVENUES	61,410	60,600	58,248	62,700	63,000	4.0%
LICENSE AND PERMIT REVENUE	28,549	21,520	19,075	21,480	20,650	-4.0%
SERVICES FEES	168,007	131,975	163,788	172,286	149,475	13.3%
INTEREST/DONATIONS/MISC. REVENUES	168,219	116,500	161,088	172,015	121,400	4.2%
TOTAL REVENUES	\$3,572,629	\$3,500,223	\$3,415,333	\$3,605,884	\$3,526,837	0.8%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT	460,112	404,272	305,338	391,245	433,014	7.1%
PUBLIC SAFETY	1,520,564	1,707,571	1,202,655	1,702,478	1,771,394	3.7%
COMMUNITY AND UTILITY SERVICES	807,919	972,170	685,327	911,159	754,379	-22.4%
RECREATION AND LEISURE	19,627	20,098	9,156	20,122	45,098	124.4%
BUILDING INSPECTIONS	46,764	44,090	35,827	50,022	39,200	-11.1%
BUILDING & MAINTENANCE	145,007	108,500	62,798	96,100	114,500	5.5%
INSURANCE	123,708	173,131	95,030	125,675	193,237	11.6%
INFORMATION TECHNOLOGY	12,223	41,500	29,747	40,870	134,000	222.9%
LEGAL FEES	95,793	78,890	39,039	80,990	83,636	6.0%
OTHER FINANCING USES	-	-	-	129,992	-	0%
TOTAL EXPENDITURES	\$3,231,717	\$3,550,222	\$2,464,917	\$3,548,653	\$3,568,458	0.514%
FUND BALANCE APPLIED		\$49,999			41,621	-16.8%
DESIGNATED GENERAL FUND BALANCE	239,357	202,682	215,968	154,000	141,740	
UNDESIGNATED GENERAL FUND BALANCE	866,828	710,703	1,827,473	913,174	918,813	29.3%
SPECIAL REVENUE FUNDS						
REVENUES - SEWER FUND	\$707,468	\$693,698	\$691,976	\$715,949	800,705	15.4%
REVENUES - COMMUNITY SERVICES REC	10,048	-	-	-	-	0%
REVENUES - STORMWATER FUND	-	257,272	260,669	271,678	463,888	80.3%
REVENUES - COMMUNITY DEVELOPMEN	-	-	-	-	-	0%
REVENUES - COMPUTER SERVICES FUND	21,064	-	-	-	-	0%
REVENUES - POLICE SPECIAL FUND	17	-	-	-	-	0%
REVENUES - LIBRARY FUND	140,902	-	-	-	-	0%
REVENUES - NSFD FUND	763,494	-	-	-	-	0%
REVENUES - CONSOLIDATED SERVICES FL	458,959	1,504,336	1,502,375	1,504,133	1,518,955	1.0%
REVENUES - MDC FUND	5,043	-	-	-	-	0%
EXPENDITURES - SEWER FUND	647,659	690,098	344,563	709,603	797,131	15.5%
EXPENDITURES - COMMUNITY SERVICES	10,174	-	-	-	-	0%
EXPENDITURES - STORMWATER FUND	-	246,011	216,442	229,715	461,350	87.5%
EXPENDITURES - COMMUNITY DEVELOPM	8,723	-	-	-	-	0%
EXPENDITURES - COMPUTER SERVICES FL	1,657	-	-	-	-	0%
EXPENDITURES - POLICE SPECIAL FUND	-	-	-	-	-	0%
EXPENDITURES - LIBRARY FUND	140,902	-	-	-	-	0%
EXPENDITURES - NSFD FUND	760,630	-	-	-	-	0%
EXPENDITURES - CONSOLIDATED SERVIC	427,028	1,504,336	1,097,565	1,508,889	1,527,897	1.6%
EXPENDITURES - MDC FUND	\$7,118	\$0	\$0	\$0	\$0	0%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$40,000	\$0	\$44,756	2,830	-92.9%
SPECIAL REVENUE FUND(S) BALANCE	2,069,210	2,038,738	2,840,969	2,200,019	2,182,156	7.0%
LONG TERM FINANCIAL FUND						
REVENUES	\$895,639	\$746,970	\$748,037	\$755,594	805,915	7.9%
EXPENDITURES	931,690	786,970	786,998	786,971	822,325	4.5%
OTHER FINANCING SOURCES	42,406	0	\$0	129,992	-	
FUND BALANCE APPLIED		\$0	\$0	\$0	\$16,410	0%
LONG TERM FINANCIAL FUND BALANCE	\$81,959	\$0	\$42,999	\$180,575	\$164,041	0%
CAPITAL FUND						
REVENUES	\$530,311	\$286,502	\$276,178	\$311,111	\$220,000	-23.2%
EXPENDITURES	\$603,416	\$446,502	\$326,807	\$555,341	\$243,000	-45.6%
OTHER FINANCING SOURCES (USES)	0	0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$70,428	\$0	\$0	\$23,000	-67.3%
CAPITAL FUND BALANCE	\$0	\$0	\$0	\$0	\$0	0%
GENERAL TAX LEVY						
ASSESSED VALUATION	\$4,324,254	\$4,324,253			\$4,372,787	1.12%
PROPERTY TAX - MILL RATE	653,804,200	649,113,300			648,816,000	
	\$6.60	\$6.66			\$6.74	

GENERAL FUND REVENUE DETAIL

TAXES	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-41100 Property Taxes	\$2,421,754.01	\$2,451,340	\$2,451,341	\$2,451,341	\$2,387,987	-2.6%
10-41300 Interest - Delinquent Taxes	11,203.16	11,000	15,418	15,418	14,000	27.3%
10-41500 PILOT Payment (s)	30,399.72	30,432	30,432	30,432	38,249	25.7%
Subtotal Taxes	2,463,357	2,492,772	2,497,191	2,497,191	2,440,235	-2.1%
STATE AIDS						
10-43410 State Shared Revenue	94,620.88	80,468	13,398	80,468	80,477	0.0%
10-43510 Recycling Grant	37,790.49	35,496	39,760	39,760	37,790	6.5%
10-43530 Exempt Computer Aid	26,211.00	25,727	24,419	24,419	23,342	-9.3%
10-43540 State Transportation Aid	369,786.63	365,743	274,395	365,860	368,704	0.8%
10-43545 STH 32 Connecting Highway Aid	16,824.00	16,462	12,323	16,431	16,533	0.4%
10-43600 Expenditure Restraint Aid	112,444.38	113,866	112,539	112,539	98,221	-13.7%
Subtotal State Aids	657,677	637,761	476,834	639,477	625,067	-2.0%
INTERGOVERNMENTAL REVENUE						
10-43210 Grants/Aids	8,596.24	5,598	3,972	5,598	71,348	1174.5%
10-43220 Municipal Court	16,813.20	13,633	14,679	14,679	15,000	10.0%
10-47200 Computer Services		\$19,864	\$20,458	\$20,458	\$20,662	4.0%
Subtotal Intergovernmental Revenue	25,409	39,095	39,108	40,735	107,010	173.7%
INSPECTION REVENUES						
10-44415 ARC Application Fees		3,000	2,220	2,600	2,600	-13.3%
10-44425 Administrative Fee	\$16,944	\$16,500	\$15,611	\$17,000	17,400	5.5%
10-44430 Electrical Permits	7,325	6,000	5,804	6,400	6,000	0.0%
10-44450 HVAC Permits	4,450	3,500	3,228	3,500	3,500	0.0%
10-44460 Building Permits	17,873	18,000	17,106	18,000	19,000	5.6%
10-44470 Plumbing Permits	5,406	5,100	3,422	4,000	4,500	-11.8%
10-44410 Residential Code Compliance	9,413	8,500	10,858	11,200	10,000	17.6%
Subtotal Inspections	\$61,410	60,600	58,248	62,700	63,000	4.0%
LICENSE AND PERMIT REVENUE						
10-44100 Operator's Licenses	\$1,155	\$1,200	\$1,165	\$1,220	\$1,200	0.0%
10-44110 Electrical Contractor Licenses	5,110.00	\$4,200	5,050	\$5,050	\$4,600	9.5%
10-44120 Liquor Licenses	3,000.00	3,000	2,635	2,635	2,800	-6.7%
10-44140 Cigarette Licenses	400.00	400	300	300	300	-25.0%
10-44210 Bicycle Licenses	50.00	20	20	20	20	0.0%
10-44220 Dog & Cat Licenses	3,138.59	2,250	1,395	2,250	2,250	0.0%
10-44420 Occupancy Permits	510.00	200	275	275	200	0.0%
10-44440 Alarm Company Permits	270.00	1,525	1,575	1,575	1,525	0.0%
10-44435 Transient Merchant Permit	1,525.00	270	-	100	250	-7.4%
10-44495 Excavation Permits	3,900.00	2,000	1,050	1,200	1,200	-40.0%
10-44510 Culvert Permits	1,950.00	1,850	975	1,200	1,200	-35.1%
10-44515 Right of Way Permits	1,800.00	1,000	1,550	1,800	1,500	50.0%
10-44520 Home Occupation Permits	25.00	25	-	25	25	0.0%
10-44525 Fill Permits	0.00	100	-	100	100	0.0%
10-44530 Rummage Sale Permits	320.00	280	230	280	280	0.0%
10-44540 Sign Permits	1,795.00	1,200	880	1,200	1,200	0.0%
10-44550 Conditional Use Permits	2,750.00	1,250	1,750	2,000	1,250	0.0%
10-44555 Board of Zoning Appeals Fees	550.00	500	-	-	500	0.0%
10-44570 Special Event Permits	300.00	250	225	250	250	0.0%
Subtotal Licenses and Permits	\$28,549	\$21,520	\$19,075	\$21,480	\$20,650	-4.0%
SERVICES FEES						
10-43215 Police Revenue	\$0	\$0	\$19,853	\$0	\$0	0%
10-44300 Cable Franchise Fees	71,398	\$60,000	\$51,362	\$65,000	\$65,000	8.3%
10-44545 Rain Barrel	2,125	1,750	1,165	1,750	1,000	-42.9%
10-45100 Fines & Forfeitures	66,358	55,000	46,997	58,746	60,000	9.1%
10-45600 Court Case Re-Opening Fees	275	200	175	200	200	0.0%
10-46110 Property Status Revenue	240	200	80	200	200	0.0%
10-46120 Publication Fees	125	\$125	50	125	\$125	0.0%
10-46130 Data Sales	1,472	\$800	881	1,000	\$800	0.0%
10-46140 Newsletter Advertising	525	600	-	-	-	-100.0%
10-46160 Police Camera Donation	11,075	-	21,525	21,525	-	0%
10-46310 Special Pickups	6,503	5,000	7,184	8,000	8,000	60.0%
10-46315 Mulch Deliveries	3,500	2,500	2,525	2,750	2,500	0.0%
10-46320 Garbage & Recycling	-	-	5,000	5,000	5,000	0%
10-46710 Recreation Programs	260	2,900	2,955	3,390	2,900	0.0%
10-48210 Copies	526	400	587	600	500	25.0%
10-48220 False Alarm Fees	3,625	2,500	3,450	4,000	3,250	30.0%
Subtotal Services Fees	\$168,007	\$131,975	\$163,788	\$172,286	\$149,475	13.3%
INTEREST/DONATIONS/MISC. REVENUES						
10-48100 Interest	77,540	70,000	43,126	51,726	60,000	-14.3%
10-48110 Unrealized & Realized Gain/Loss	28,895	-	26,480	27,000	-	0%
10-48200 Miscellaneous Revenue	958	500	1,244	500	800	60.0%
10-46740 Community Event Donations	-	2,500	1,139	2,000	2,000	-20.0%
10-46150 Brick Donations	2,200	-	-	-	-	0%
10-48230 Recycling Rebates	2,208	3,000	2,915	3,500	3,600	20.0%
10-48260 Insurance Awards	19,022	-	13,617	13,617	-	0%
10-48395 Facility Rental - Sewer Fund	7,476	5,000	5,000	5,000	7,500	50.0%
10-46400 Equipment Rental - Sewer Fund	-	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	0.0%
10-48310 Equipment Sales	15,198	23,000	21,896	23,000	35,000	52.2%
10-48320 Equipment Sales PD	-	-	-	-	-	0%
10-48330 Equipment Sales Admin	-	-	-	-	-	0%
10-49224 Transfer from Computer Services	6,000	-	33,172	33,172	-	0%
10-49223 Transfer from CDA	8,723	-	-	-	-	0%
Subtotal Interest/Donations/Misc. Revenue	168,219	116,500	161,088	172,015	121,400	4.2%
TOTAL GENERAL FUND REVENUES	\$3,572,629	\$3,500,223	\$3,415,333	\$3,605,884	\$3,526,837	0.8%

GENERAL GOVERNMENT

The General Government budget includes the Village Board, Village Manager and Administrative Services Department. The budget also includes contractual services such as Legal, Assessor, Auditing, Library, Health, Department and Village insurances.

Village Manager's Office Mission

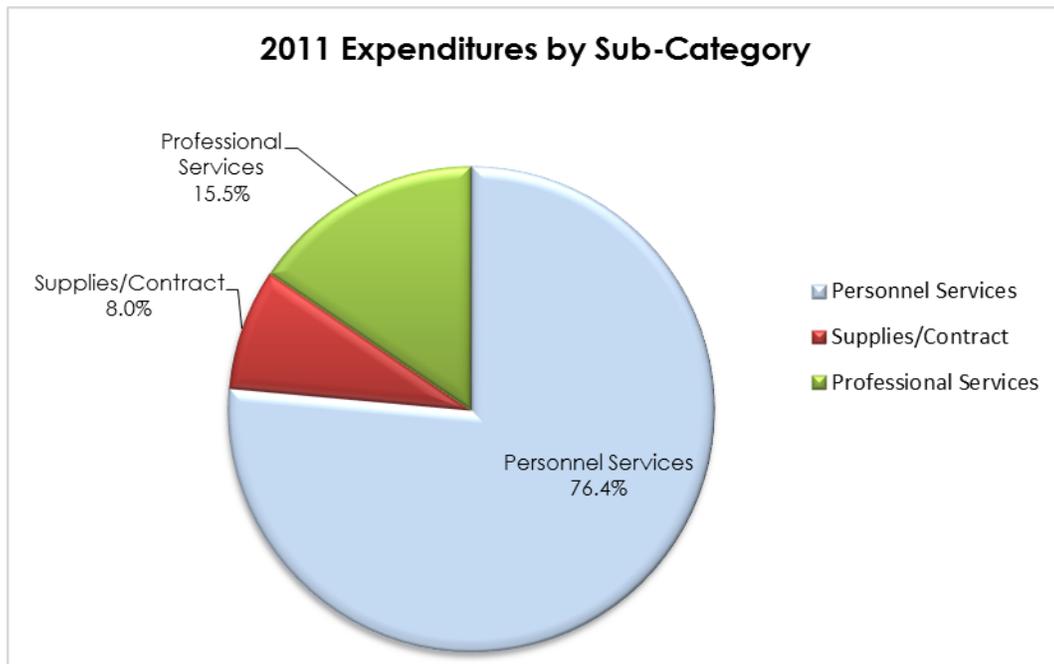
It is the responsibility of the Village Manager to provide the overall direction for the Village organization in accordance with the policies established by the Village Board. Other responsibilities are to assure that the Village operations are conducted economically, efficiently, and effectively and that the Board and citizens' concerns are addressed. This office also develops recommendations to the Village Board for changes in programs, operations and policies. In addition, the Village Manager prepares, reviews, and monitors the annual operating budget for the Village.

Administrative Services Department Mission

The Department is dedicated to providing the highest quality and most efficient customer service to all residents. We strive to operate efficiently, to use tax dollars wisely, to be consistent and accurate with our responses to questions asked, and to act ethically and compassionately to situations presented to us. It is our intent to achieve this using a positive, open-minded, and team focused approach.

Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	340,736	300,502	298,615	282,753	330,884	10.8%
Supplies/Contract	66,939	45,668	39,216	39,146	34,816	-11.2%
Professional Services	201,092	113,942	66,441	68,170	67,314	1.3%
Total	\$608,767	\$460,112	\$404,272	\$390,069	\$433,014	7.1%



Expenditures – 51000 – General Government

Personnel Services	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-51000-109 Salaries	\$0	\$0	\$0	\$0	\$227,228	0%
10-51000-110 Salaries FT	169,975	154,051	\$112,508	156,308	-	-100.0%
10-51000-112 Salaries PT	36,293	37,874	22,156	22,156	-	-100.0%
10-51000-115 Wages LTE	11,474	24,940	12,927	23,000	-	-100.0%
10-51000-130 Elections	3,905	-	-	-	6,000	0%
10-51000-120 Trustee Services	8,400	8,400	6,300	8,400	8,400	0.0%
10-51000-218 Board of Review	53	-	-	-	-	0%
10-51000-140 Longevity	57	186	124	186	156	-15.9%
10-51000-150 Wisconsin Retirement Employee		11,613	6,419	8,389	14,779	27.3%
10-51000-157 Wisconsin Retirement Emp	21,125	9,678	8,853	12,119	11,137	15.1%
10-51000-151 Social Security	17,378	16,456	11,594	13,599	19,567	18.9%
10-51000-152 Life Insurance	323	378	264	331	383	1.3%
10-51000-153 Health Insurance	28,523	30,304	26,092	31,804	40,015	32.0%
10-51000-154 Dental Insurance	1,358	1,111	915	1,434	1,969	77.2%
10-51000-156 Health Reimbursement Ac	1,636	1,625	2,626	3,026	1,250	-23.1%
10-51000-522 GASB 45-OPEB	-	2,000	-	2,000	-	-100.0%
Subtotal Personnel	\$300,502	298,615	\$210,778	\$282,753	330,884	10.8%
Supplies/Contractual Expenses						
10-51000-160 Travel & Lodging	\$1,618	\$1,800	\$1,626	\$1,800	\$1,800	0.0%
10-51000-180 Recruitment	-	-	-	-	-	0%
10-51000-210 Contractual Services	4,695	5,500	3,910	6,000	6,000	9.1%
10-51000-221 Communications	3,649	2,700	3,094	4,076	3,400	25.9%
10-51000-230 Materials & Supplies	3,624	2,500	1,693	2,500	2,500	0.0%
10-51000-257 Transient Merchant	30	-	-	-	-	0%
10-51000-300 Administrative	1,044	800	244	800	800	0.0%
10-51000-310 Office Supplies	5,473	5,200	4,928	5,200	4,500	-13.5%
10-51000-311 Postage	5,365	4,000	3,295	4,000	2,500	-37.5%
10-51000-321 Dues & Subscriptions	3,241	2,500	2,358	2,500	2,500	0.0%
10-51000-322 Training & Safety	3,332	3,000	2,252	3,300	3,500	16.7%
10-51000-323 Wellness & Recognition	414	400	58	75	-	-100.0%
10-51000-324 Publications & Printing	5,017	3,000	1,091	2,000	500	-83.3%
10-51000-350 Equipment Replacement	1,735	1,000	973	1,000	-	-100.0%
10-51000-520 Tax Refunds/Uncollectible	357	400	656	656	400	0.0%
10-51000-530 Auto & Mileage	4,416	4,416	3,312	4,416	4,416	0.0%
10-51000-591 Municipal Code	1,658	2,000	1,098	2,000	2,000	0.0%
Subtotal Supplies/Contract Expenses	\$45,668	\$39,216	\$30,588	\$40,323	\$34,816	-11.2%
Professional Services						
10-51000-214 Audit Services	16,899	13,561	14,734	14,734	14,734	8.6%
10-51000-217 North Shore Health Service	27,618	-	-	-	-	0%
10-51000-219 Assessor Services	45,000	39,000	39,500	39,500	39,500	1.3%
10-51000-226 Benefit Administrative Fees	3,471	3,380	2,417	3,200	3,380	0.0%
10-51000-229 Financial Services/Bank Fees	20,019	10,000	6,425	9,840	9,200	-8.0%
10-51000-390 Public Relations	936	500	896	896	500	0.0%
Subtotal Professional Services	\$113,943	\$66,441	\$63,972	\$68,170	\$67,314	1.3%
Total General Government	\$460,112	\$404,272	\$305,338	\$391,245	\$433,014	7.1%

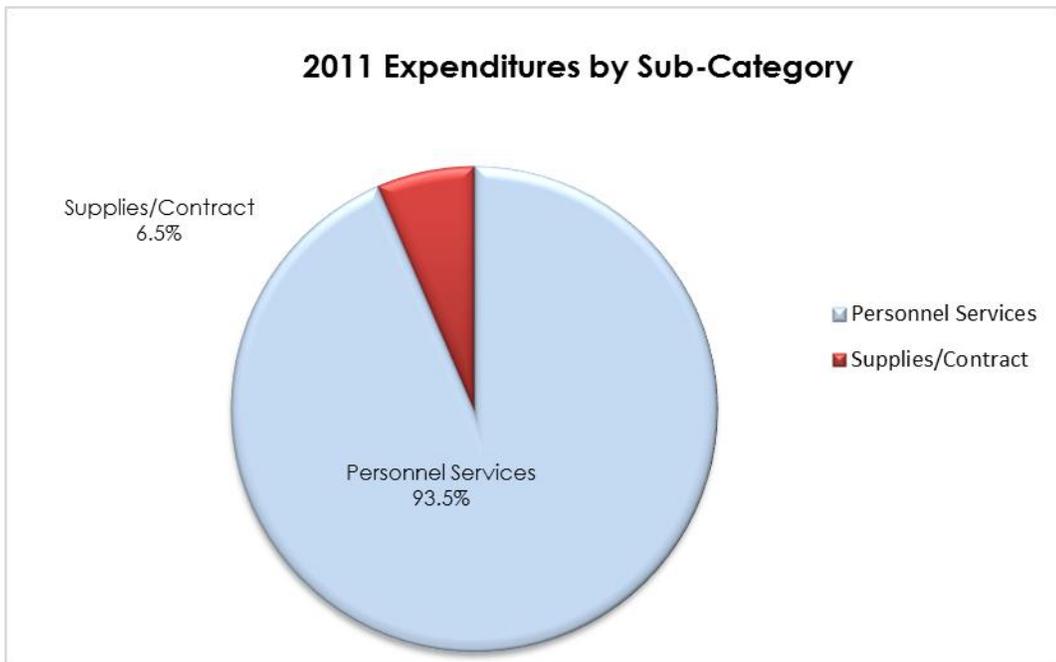
POLICE DEPARTMENT

Mission

It is to the citizens of Bayside that the members of the Bayside Police Department are ultimately responsible and to that end, we have a professional obligation to protect all citizens and their property from crime. A member carries at all times the responsibility for the community, and discharges that responsibility by an immediate and intelligent response to any emergency. Anything less violates the trust placed in that member by the community, and nothing less qualifies as professional conduct.

Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	1,439,174	1,369,262	1,507,560	1,452,891	1,573,327	4.4%
Supplies/Contract	201,092	91,834	125,460	137,117	107,014	-14.7%
Total	\$1,640,266	\$1,461,096	\$1,633,020	\$1,590,008	\$1,680,341	2.9%



Expenditures – 52100 – Public Safety

Personnel Services	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-52100-110 Salaries	\$823,031	\$862,082	\$626,853	\$863,147	\$943,566	9.5%
10-52100-111 Overtime	69,947	70,000	58,318	105,000	70,000	0.0%
10-52100-112 Salaries PT	-	-	-	-	-	0%
10-52100-115 Wages LTE	-	-	-	-	-	0%
10-52100-116 Holiday Pay	26,402	29,235	275	29,235	31,993	9.4%
10-52100-117 Premium Pay	4,266	4,068	1,872	4,068	4,654	14.4%
10-52100-118 Shift Differential Pay	1,980	3,000	795	795	2,850	-5.0%
10-52100-140 Longevity	1,938	1,944	1,404	1,944	1,920	-1.2%
10-52100-150 Wisconsin Retirement Emp	142,656	102,894	75,295	102,894	86,986	-15.5%
10-52100-157 Wisconsin Retirement Employee		54,068	39,655	54,068	75,289	39.2%
10-52100-151 Social Security	70,906	75,037	56,012	75,037	80,704	7.6%
10-52100-152 Life Insurance	2,165	2,352	1,618	2,352	2,386	1.4%
10-52100-153 Health Insurance	206,300	229,448	177,975	210,919	253,845	10.6%
10-52100-154 Dental Insurance	8,576	7,902	6,500	7,902	9,688	22.6%
10-52100-156 Health Reimbursement Acc	11,094	10,530	5,884	10,530	9,446	-10.3%
10-52100-519 Retirement Benefits	-	-	-	-	-	0%
10-52100-522 GASB 45-OPEB	-	55,000	-	20,000	-	-100.0%
Subtotal Personnel Services	\$1,369,262	\$1,507,560	\$1,052,457	\$1,487,891	\$1,573,327	4.4%
Supplies/Contractual Expenses						
10-52100-160 Travel & Lodging	\$396	\$1,000	\$722	\$1,000	\$1,000	0.0%
10-52100-180 Recruitment	-	500	2,040	\$2,040	-	-100.0%
10-52100-209 House of Correction Fees	1,413	1,500	925	\$1,500	1,500	0.0%
10-52100-210 Contract Services	18,835	8,000	4,275	\$8,000	7,500	-6.3%
10-52100-215 MADACC	2,116	1,489	1,461	\$1,461	1,639	10.1%
10-52100-221 Communications	5,678	9,500	5,821	\$7,399	7,500	-21.1%
10-52100-230 Materials & Supplies	12,457	8,000	6,166	\$8,000	7,500	-6.3%
10-52100-231 Vehicle Maintenance & Tire	6,425	9,000	3,624	\$7,500	8,500	-5.6%
10-52100-310 Office Supplies	2,080	2,000	1,549	\$2,000	1,900	-5.0%
10-52100-311 Postage	1,128	500	676	\$800	800	60.0%
10-52100-321 Dues & Subscriptions	1,466	1,133	1,180	1,180	1,140	0.6%
10-52100-322 Training & Safety	2,727	3,750	(593)	\$3,750	3,750	0.0%
10-52100-324 Publications/Printing	-	-	-	\$0	-	0%
10-52100-330 Clothing Allowance	10,833	6,300	5,764	\$6,300	6,300	0.0%
10-52100-333 Firefighting & EMS Supplies	2,191	2,000	1,506	\$2,000	2,000	0.0%
10-52100-340 Fuel Maintenance	20,317	36,000	18,065	\$25,000	28,000	-22.2%
10-52100-350 Equipment Replacement	-	9,588	8,233	31,113	2,500	-73.9%
10-52100-341 Tires & Tubes	2,307	-	-	-	-	0%
10-52100-612 Vehicle Lease	-	24,800	25,085	\$25,085	25,085	1.1%
10-52100-353 MDC Infrastructure	-	-	2,351	\$2,351	-	0%
10-52100-390 Public Relations	1,464	400	637	\$637	400	0.0%
Subtotal Supplies/Contract Expenses	\$91,834	\$125,460	\$89,486	\$137,117	\$107,014	-14.7%
Subtotal Police Services	\$1,461,096	\$1,633,020	\$1,141,943	\$1,625,008	\$1,680,341	2.9%



The Bayside Police Department has 12 full-time sworn officers.

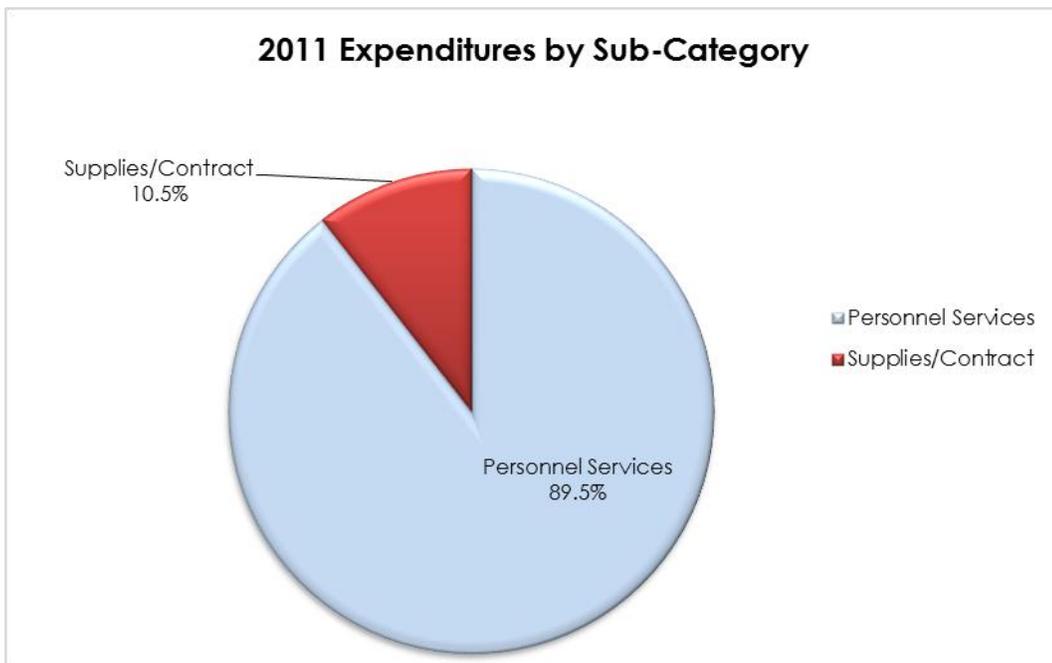
MUNICIPAL COURT

Mission

The Municipal Court serves as the Judicial Branch of the Village. The Village also provides the Municipal Court services for the Village of River Hills.

Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	54,481	54,308	59,861	62,984	81,498	36.1%
Supplies/Contract	2,370	5,160	14,690	17,890	9,555	-35.0%
Total	\$56,851	\$59,468	\$74,551	\$80,874	\$91,053	22.1%



Expenditures – 51200 – Municipal Court

Municipal Court	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-51200-110 Salaries FT	\$32,294	\$33,855	\$27,555	\$36,452	\$47,860	41.4%
10-51200-111 Overtime	736	500	(83)	500	500	0.0%
10-51200-113 Judge Salary	3,600	3,600	2,700	3,600	3,600	0.0%
10-51200-140 Longevity	47	90	43	66	120	33.3%
10-51200-150 Wisconsin Retirement Empl	3,476	2,067	1,289	2,100	2,472	19.6%
10-51200-157 Wisconsin Retirement Empl	-	1,722	1,593	1,800	3,151	83.0%
10-51200-151 Social Security	2,665	2,635	2,229	2,700	3,709	40.8%
10-51200-152 Life Insurance	27	35	25	35	41	17.2%
10-51200-153 Health Insurance	10,656	13,185	11,184	13,185	18,567	40.8%
10-51200-154 Dental Insurance	503	497	484	585	678	36.5%
10-51200-156 Health Reimbursement Acc	304	675	962	962	800	18.5%
10-51200-522 GASB 45-OPEB	-	1,000	-	1,000	-	-100.0%
Subtotal Municipal Court	\$54,308	\$59,861	\$47,981	\$62,984	\$81,498	36.1%
Subtotal Supplies/Contractual Expenses						
10-51200-114 Witness Fees	\$0	\$50	\$0	\$0	\$50	0.0%
10-51200-160 Travel and Lodging	420	500	201	500	500	0.0%
10-51200-305 Miscellaneous Expense	80	-	-	-	-	0%
10-51200-210 Contract Services	3,645	4,000	7,404	4,000	4,000	0.0%
10-51200-311 Postage	-	200	139	200	200	0.0%
10-51200-310 Office Supplies	7	200	313	313	200	0.0%
10-51200-350 Capital Equipment	-	8,400	3,610	8,400	3,200	-61.9%
10-51200-320 Employee Expense	-	-	-	-	-	0%
10-51200-321 Dues & Subscriptions	200	190	180	190	180	-5.3%
10-51200-322 Training	258	600	258	258	600	0.0%
10-51200-325 Judicial Education	550	550	625	625	625	13.6%
Subtotal Supplies/Contractual Expenses	\$5,160	\$14,690	\$12,731	\$14,486	\$9,555	-35.0%
Subtotal Municipal Court	\$59,467.94	\$74,551	\$60,712	\$77,470	\$91,053	22.1%

BUILDING INSPECTIONS

Mission

The purpose of the Inspection Department is 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. The Village contracts its Inspection services through Independent Inspections, Ltd.

Expenditure Summary

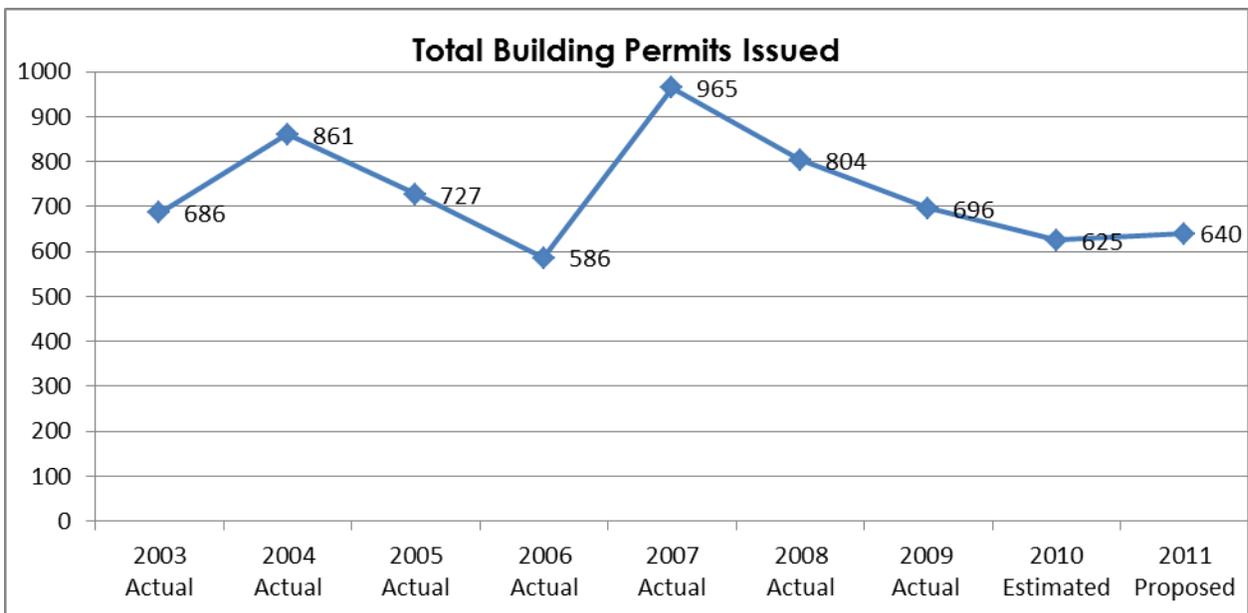
	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	Change
TOTAL	46,894	46,764	44,090	50,022	39,200	-11.1%

Staffing

	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted
Contracted	1	1	1	1	1	1

Expenditures – 52400 - Building Inspections

Building Inspections	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-52400-250 Building Inspections	\$15,712	\$17,000	\$9,994	\$16,500	\$17,100	0.6%
10-52400-251 Electrical Inspections	6,399	5,400	3,845	5,400	5,400	0.0%
10-52400-252 Plumbing Inspections	4,804	4,590	2,370	4,150	4,050	-11.8%
10-52400-254 HVAC Inspections	4,010	2,700	1,745	2,700	3,150	16.7%
10-52400-256 Residential Code Compliance	7,486	7,900	7,242	7,900	9,000	13.9%
10-52400-592 Code Enforcement	-	4,000	1,258	4,000	-	-100.0%
10-52400-593 Zoning & Planning	-	2,500	9,372	9,372	500	-80.0%
10-55400-216 Contractual Engineering Services	3,309	-	-	-	-	0%
10-55400-592 Code Enforcement	3,422	-	-	-	-	0%
10-55400-593 Zoning & Planning	1,622	-	-	-	-	0%
Total Inspections	\$46,764	\$44,090	\$35,827	\$50,022	\$39,200	-11.1%



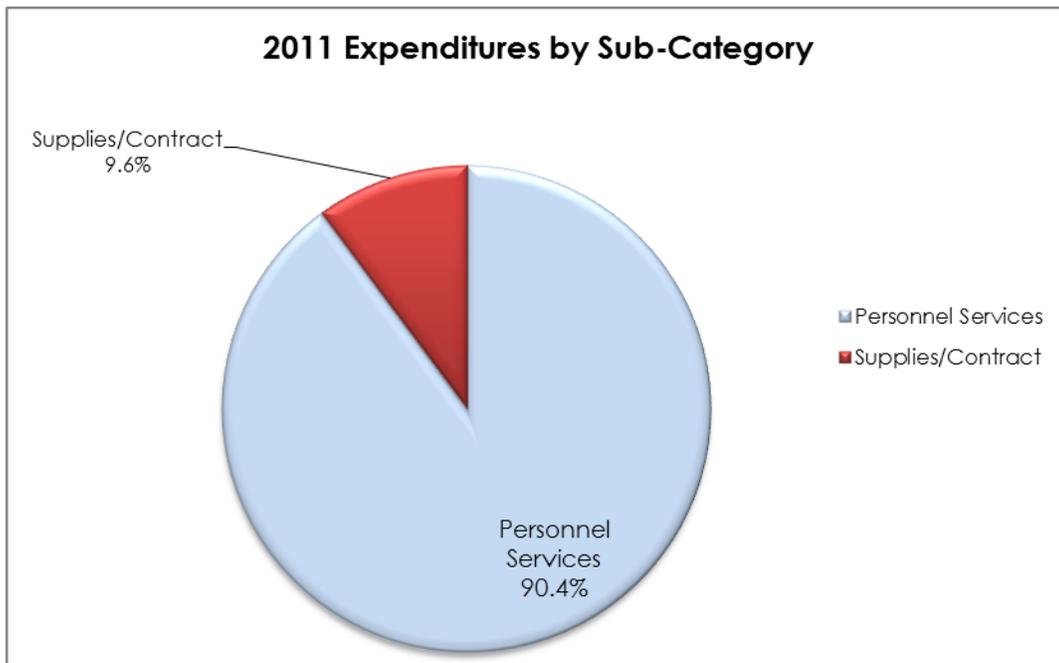
DEPARTMENT OF COMMUNITY & UTILITY SERVICES

Mission

The Community & Utility Services budget includes maintenance, repairs, and construction of streets, culverts, street signs, Village buildings, and all machinery and equipment used to accomplish these activities. The Department is also responsible for public services such as refuse collection and disposal, recycling, snow and ice removal, forestry, maintenance and cleaning of Village facilities, storm and sanitary sewer and three lift stations.

Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	619,661	560,155	35,490	114,348	85,910	142.1%
Supplies/Contract	29,302	29,849	8,650	8,906	9,670	11.8%
Total	\$648,963	\$590,004	\$44,140	\$123,254	\$95,580	116.5%



In 2011, the Village continued its budgeting philosophy of a program, zero based model. This breakout of services gives citizens an opportunity to see exactly how expenditures are allocated, while allowing for greater internal management. Because of expenditure restraint and state shared revenue reduction, Village departments have been asked to provide more accountable measures for spending. This style calls for an annual reevaluation, as well as providing a year to date breakdown of each area of service.

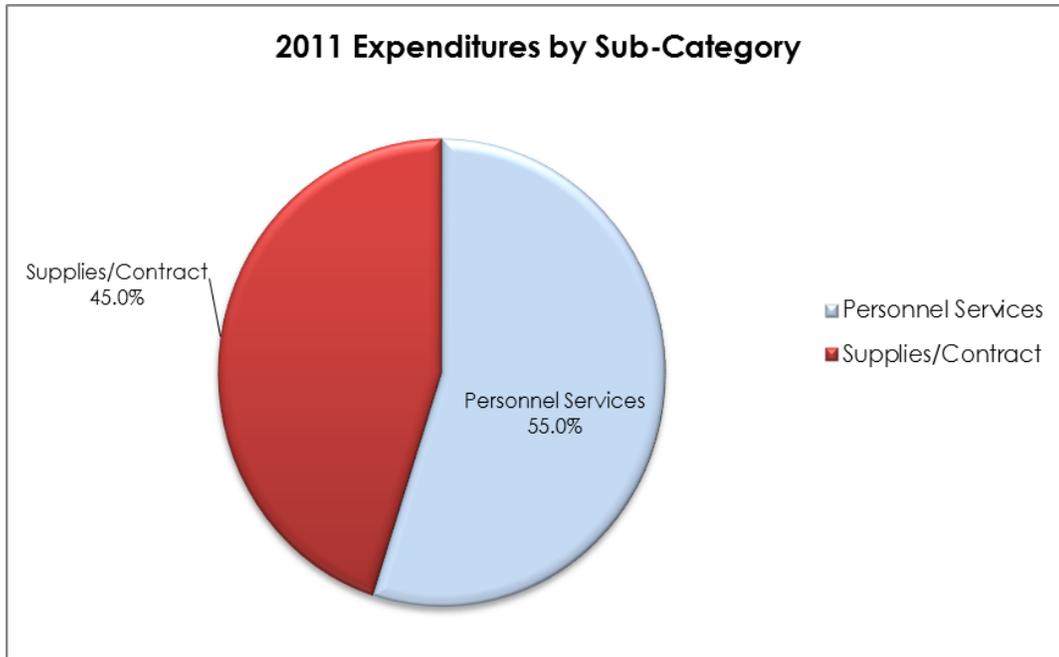
Expenditures – 53000 – General Community & Utility Services

General Community & Utility Personnel S	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-53000-110 Salaries FT	\$382,135	\$22,475	\$57,230	\$83,013	\$56,689	152.2%
10-53000-111 Overtime	2,277	-	738	738	-	0%
10-53000-112 Salaries PT	-	-	-	-	-	0%
10-53000-115 Salaries LTE	-	-	-	-	-	0%
10-53000-117 Premium Pay	-	-	-	-	200	0%
10-53000-140 Longevity	846	18	246	280	60	233.3%
10-53000-150 Wisconsin Retirement Empl	40,809	1,350	2,773	3,697	2,917	116.1%
10-53000-157 Wisconsin Retirement Empl	-	1,125	3,822	4,500	3,718	230.5%
10-53000-151 Social Security	30,418	1,721	5,489	6,551	4,449	158.5%
10-53000-152 Life Insurance	1,042	9	142	140	95	955.6%
10-53000-153 Health Insurance	93,057	5,005	15,902	20,949	16,349	226.7%
10-53000-154 Dental Insurance	2,629	50	421	650	583	1064.4%
10-53000-156 Health Reimbursement Acc	6,942	237	982	1,020	850	258.6%
10-53000-522 GASB 45-OPEB	-	3,500	-	3,500	-	-100.0%
Subtotal General Community & Utility Per	\$560,155	\$35,490	\$87,746	\$125,037	\$85,910	142.1%
General Community & Utility Supplies/Contractual Expenses						
10-53000-160 Travel & Lodging	\$114	\$500	\$349	\$500	\$600	20.0%
10-53000-208 Legal Service	2,181	-	-	-	-	0%
10-53000-180 Recruitment	-	-	-	-	-	0%
10-53000-200 Building Maintenance	-	-	-	-	-	0%
10-53000-210 Contract Services	118	-	-	-	-	0%
10-53000-221 Communications	2,623	800	565	740	740	-7.5%
10-53000-230 Materials & Supplies	13,283	500	1,120	1,120	800	60.0%
10-53000-310 Office Supplies	-	100	267	280	280	180.0%
10-53000-321 Dues & Subscriptions	1,344	200	185	200	300	50.0%
10-53000-322 Training & Safety	1,881	2,250	1,457	2,250	4,000	77.8%
10-53000-330 Clothing Allowance	8,193	4,200	3,691	3,691	2,800	-33.3%
10-53000-390 Public Relations	114	\$100	\$125	\$125	\$150	50.0%
Subtotal General Community & Utility Sup	\$29,849	\$8,650	\$7,758	\$8,906	\$9,670	11.8%
Total General Community & Utility Service	\$590,004	\$44,140	\$95,503	\$133,943	\$95,580	116.5%



DCUS INFRASTRUCTURE MAINTENANCE Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	-	-	146,351	100,576	100,401	-31.4%
Supplies/Contract	126,960	94,511	63,544	62,900	82,200	29.4%
Total	\$126,960	\$94,511	\$209,895	\$163,476	\$182,601	-13.0%



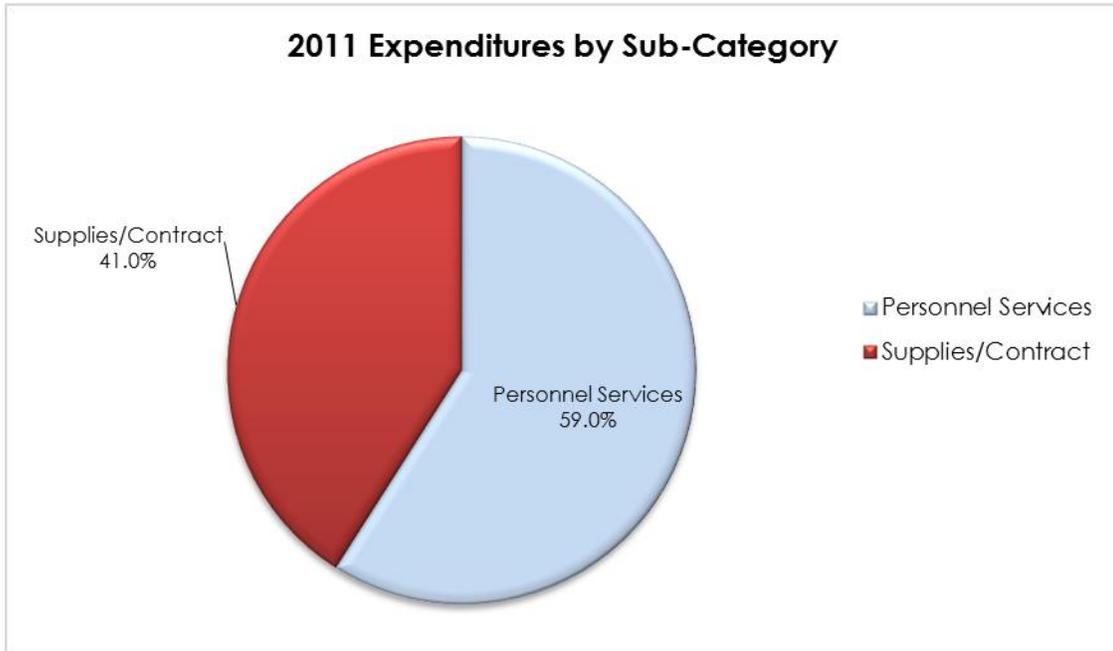
Expenditures – 53100 –Infrastructure Maintenance

Department 53100 - Infrastructure Maintenance	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-53100-110 Salaries FT	\$0	\$99,486	\$46,988	\$65,004	\$64,799	-34.9%
10-53100-111 Overtime	-	-	-	-	-	0%
10-53100-112 Salaries PT	-	-	-	-	-	0%
10-53100-115 Salaries LTE	-	-	-	-	-	0%
10-53100-117 Premium Pay	-	-	-	-	420	0%
10-53100-140 Longevity	-	211	93	211	126	-40.3%
10-53100-150 Wisconsin Retirement Emp	-	6,162	2,271	3,250	3,359	-45.5%
10-53100-157 Wisconsin Retirement Emp	-	5,135	2,735	3,900	4,281	-16.6%
10-53100-151 Social Security	-	7,856	3,638	4,973	4,999	-36.4%
10-53100-152 Life Insurance	-	286	176	214	168	-41.2%
10-53100-153 Health Insurance	-	24,866	20,622	21,000	20,687	-16.8%
10-53100-154 Dental Insurance	-	640	466	603	512	-20.0%
10-53100-156 Health Reimbursement Ac	-	1708	666	1,112	1050	-38.5%
Subtotal Infrastructure Maint. Personnel \$	\$0	\$146,351	\$77,655	\$100,267	\$100,401	-31.4%
Infrastructure Maint. Supplies/Contractual Expenses						
10-53100-210 Contract Services	-	750	5,820	5,900	750	0.0%
10-53100-230 Materials & Supplies	-	4,000	2,882	5,000	4,000	0.0%
10-53100-231 Vehicle Maintenance & Tire	-	20,694	14,805	20,500	22,000	6.3%
10-53000-231 Vehicle Maintenance	22,747	-	-	-	-	0%
10-53100-234 Rain Barrel	-	1,500	450	900	450	-70.0%
10-53000-234 Rain Barrel	1,680	-	-	-	-	0%
10-53100-321 Dues & Subscriptions	-	100	69	100	100	0.0%
10-53100-340 Fuel Maintenance	-	11,000	4,054	5,000	7,400	-32.7%
10-53000-340 Fuel Maintenance	30,436	-	-	-	-	0%
10-53000-341 Tires	4,573	-	-	-	-	0%
10-53100-360 Equipment Rental	-	2,000	539	2,000	4,000	100.0%
10-53000-360 Equipment Rental	500	-	-	-	-	0%
10-53100-400 Asphalt Maintenance & Rep	-	4,500	2,226	4,500	4,500	0.0%
10-53000-400 Asphalt Maintenance & Rep	20,960	-	-	-	-	0%
10-53100-401 Crack Sealing & Striping	-	15,000	-	15,000	10,000	-33.3%
10-53100-402 Shouldering	-	1,500	-	1,500	4,000	166.7%
10-53000-410 Stormwater Maintenance	11,461	-	-	-	-	0%
10-53000-450 Signage	2,155	-	-	-	-	0%
10-53100-450 Signage & Traffic Safety	-	2,500	2,099	2,500	25,000	900.0%
Subtotal Infrastructure Maint. Supplies/Contractual	\$94,511	\$63,544	\$32,943	\$62,900	\$82,200	29.4%
Total Infrastructure Maintenance	\$94,511	\$209,895	\$110,598	\$163,167	\$182,601	-13.0%

DCUS COLLECTIONS Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	-	-	224,026	145,601	150,602	-32.8%
Supplies/Contract	78,618	83,313	283,000	260,869	105,500	-62.7%
Total	\$78,618	\$83,313	\$507,026	\$406,470	\$256,102	-49.5%

2011 Expenditures by Sub-Category

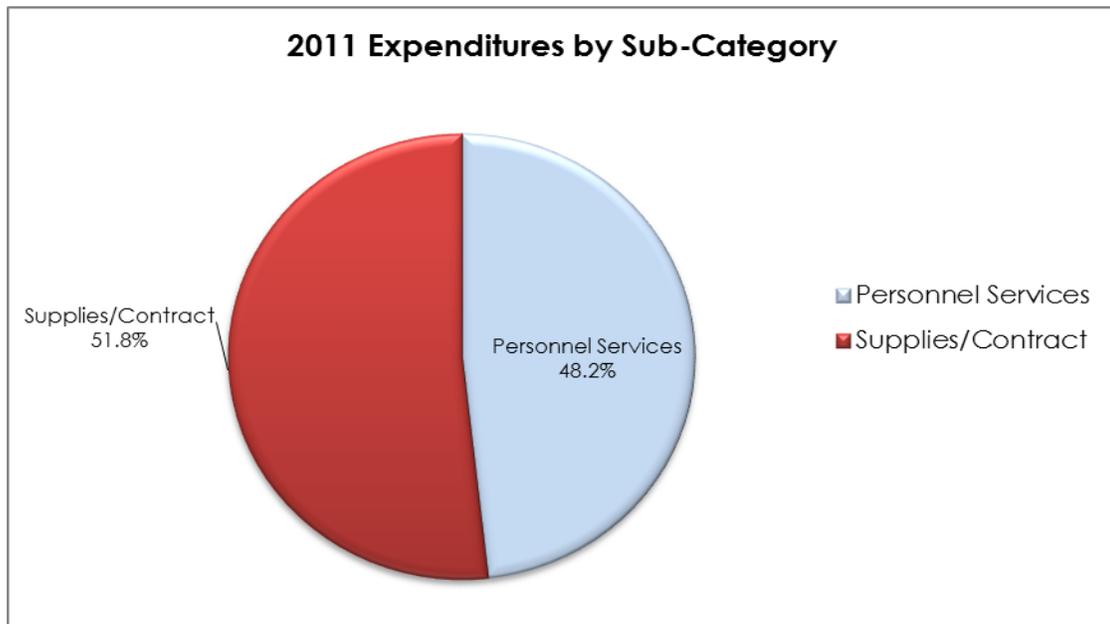


Expenditures-53200-Collections

Department - 53200 Collections	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-53200-110 Salaries FT	\$0	\$153,729	\$76,006	\$96,667	\$97,199	-36.8%
10-53200-111 Overtime	-	-	-	-	-	0%
10-53200-112 Salaries PT	-	-	-	-	-	0%
10-53200-115 Salaries LTE	-	-	-	-	-	0%
10-53200-117 Premium Pay	-	-	-	-	630	0%
10-53200-140 Longevity	-	317	126	196	189	-40.3%
10-53200-150 Wisconsin Retirement Emp	-	9,243	3,679	5,111	5,038	-45.5%
10-53200-157 Wisconsin Retirement Emp	-	7,702	5,076	6,200	6,422	-16.6%
10-53200-151 Social Security	-	11,784	5,825	8,052	7,498	-36.4%
10-53200-152 Life Insurance	-	429	195	268	252	-41.2%
10-53200-153 Health Insurance	-	37,299	25,100	28,409	31,030	-16.8%
10-53200-154 Dental Insurance	-	961	605	698	769	-19.9%
10-53200-156 Health Reimbursement Ac	-	2,562	-	-	1,575	-38.5%
Subtotal Collections Personnel Services	\$0	\$224,026	\$116,612	\$145,601	\$150,602	-32.8%
Collections Supplies/Contractual Expenses						
10-53200-210 Contract Services	-	160,000	160,639	160,639	-	-100.0%
10-53200-340 Fuel Maintenance	-	17,000	14,499	16,500	16,000	-5.9%
10-53200-370 Tipping Fees	-	82,000	47,109	68,000	80,000	-2.4%
10-53000-375 Recycling Center	-	16,000	7,916	11,000	-	-100.0%
10-53000-370 Tipping Fees	75,232	-	-	-	-	0%
10-53000-375 Recycling Fees	1,249	-	-	-	-	0%
10-53000-377 Yard Waste	6,832	-	-	-	-	0%
10-53200-377 Yard Waste Tub Grinding	-	8,000	9,113	9,113	9,500	18.8%
Subtotal Collections Supplies/Contract	\$83,313	\$283,000	\$239,276	\$265,252	\$105,500	-62.7%
Total Collections	\$83,313	\$507,026	\$355,887	\$410,853	\$256,102	-49.5%

DCUS SEASONAL Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Personnel Services	-	-	127,609	121,046	106,122	-16.8%
Supplies/Contract	69,076	40,090	83,500	82,150	113,974	36.5%
Total	\$69,076	\$40,090	\$211,109	\$203,196	\$220,096	4.3%



Expenditures-53300-Seasonal

Department - 53300 Seasonal	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-53300-110 Salaries FT	\$0	\$85,405	\$56,644	\$82,500	53,999	-36.8%
10-53300-111 Overtime	-	2,655	-	2,000	1,949	-26.6%
10-53300-112 Salaries PT	-	-	-	-	-	0%
10-53300-115 Salaries LTE	-	-	-	-	18,450	0%
10-53300-117 Premium Pay	-	-	-	-	350	0%
10-53300-140 Longevity	-	176	92	176	105	-40.3%
10-53300-150 Wisconsin Retirement Empl	-	5,294	2,221	4,760	2,799	-47.1%
10-53300-157 Wisconsin Retirement Empl	-	4,412	2,757	4,210	3,568	-19.1%
10-53300-151 Social Security	-	6,750	4,205	6,150	6,221	-7.8%
10-53300-152 Life Insurance	-	238	186	225	140	-41.2%
10-53300-153 Health Insurance	-	20,722	14,024	20,500	17,239	-16.8%
10-53300-154 Dental Insurance	-	534	447	525	427	-20.0%
10-53300-156 Health Reimbursement Ac	-	1,424	-	-	875	-38.5%
Subtotal Seasonal Personnel Services	\$0	\$127,609	\$80,575	\$121,046	\$106,122	-16.8%
Seasonal Supplies/Contractual Expenses						
10-53300-210 Contract Services	\$0	\$500	\$283	\$500	\$500	0.0%
10-53300-230 Materials & Supplies	-	3,500	3,101	3,500	3,500	0.0%
10-53300-340 Fuel Maintenance	-	7,500	3,779	6,000	6,000	-20.0%
10-53300-334 Salt/Sand/Ice Removal	-	28,000	17,883	28,000	28,500	1.8%
10-53000-334 Chemicals	24,959	-	-	-	-	0%
10-53300-360 Equipment Rental	-	2,500	2,650	2,650	5,000	100.0%
10-53300-460 Forestry & Landscaping	-	10,000	9,993	10,000	20,000	100.0%
10-53000-460 Forestry & Landscaping	14,447	-	-	-	-	0%
10-53300-465 Tree Disease Mitigation	-	20,000	3,957	20,000	20,000	0.0%
10-53300-350 Equipment Replacement	-	10,000	-	10,000	28,974	189.7%
10-53300-590 Deer Management Progra	-	1,500	1,117	1,500	1,500	0.0%
10-53000-590 Deer Management Progra	684	-	-	-	-	0%
Subtotal Seasonal Supplies/Contractual	\$40,090	\$83,500	\$42,763	\$82,150	\$113,974	36.5%
Total Seasonal	\$40,090	\$211,109	\$123,339	\$203,196	\$220,096	4.3%

RECREATION

Mission

The Village has one developed park, Ellsworth Park, which includes tennis courts, baseball diamond, playground equipment, and Pavilion. It is the responsibility of the Department of Community and Utility Services to maintain these facilities.

Expenditure Summary

	2008 Actual	2009 Actual	2010 Budget	2010 Estimate	2011 Proposed	% Change
Total	\$5,812	\$5,705	\$5,598	\$5,598	\$5,598	0.0%

Expenditures – 55200 – Recreation

Personnel Services	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-55200-110 Salaries	\$5,300	\$5,200	\$3,630	\$5,200	\$5,200	0.0%
10-55200-151 Social Security	\$405	398	278	398	398	0.0%
Subtotal Personnel Services	\$5,705	\$5,598	\$3,908	\$5,598	\$5,598	0.0%
Supplies/Contractual Expenses						
10-55200-235 Community Events	\$0	\$12,000	\$3,474	\$12,000	\$13,500	12.5%
10-55200-200 Building Maintenance	92	-	24	24	500	0%
10-55200-230 Materials & Supplies	\$13,829	\$2,500	\$1,750	\$2,500	\$25,500	920.0%
Subtotal Supplies/Contractual Expenses	\$13,921	\$14,500	\$5,248	\$14,524	\$39,500	172.4%
Total Recreation & Leisure Department	\$19,627	\$20,098	\$9,156	\$20,122	\$45,098	124.4%



BUILDING & MAINTENANCE

This fund consolidates all of the building and maintenance expenditures and seeks to provide for the upkeep and operation of the Village Hall building and Department of Community and Utility Services facilities, including maintenance, cleaning and janitorial supplies, contractual cleaning, maintenance contracts, utilities, and funds set aside for future building maintenance as the buildings age.

Expenditures – Building and Maintenance

Department 55400-Building Maintenance	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-55400-200 Vhall	\$0	\$6,000	2,749	\$6,000	\$10,000	66.7%
10-51000-200 Vhall	3,049	-	-	-	-	0%
10-55400-240 PD	-	8,500	5,229	8,500	10,000	17.6%
10-52100-240 PD	14,142	-	-	-	-	0%
10-55400-242 DCUS	-	1,500	1,087	1,500	3,500	133.3%
10-53000-242 DCUS	4,998	-	-	-	-	0%
10-55400-201 Cleaning & Janitorial Service	6,631	13,000	5,589	13,000	13,000	0.0%
10-55400-202 HVAC Maintenance Contr	2,553	2,500	-	2,500	3,000	20.0%
10-55400-203 Future Building Maintenance	-	2,000	-	2,000	2,000	0.0%
10-55400-220 Utilities	113,634	75,000	48,144	62,600	73,000	-2.7%
TOTAL BUILDING & MAINTENANCE	\$145,007	\$108,500	\$62,798	\$96,100	\$114,500	5.5%



Village Hall houses the Administrative offices, Police Department and Municipal Court.

INSURANCES

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.

Insurances & Contingency	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-51000-500 Contingency	\$8,983.59	\$50,000	\$0.00	\$0.00	\$50,000	0.0%
10-51000-502 GASB 45 OPEB Annual Desig	-	-	-	-	17,500	0%
10-51000-509 Pollution Liability	-	970	-	970	1,000	3.1%
10-51000-510 General Liability	27,260.77	24,500	21,362	24,500	20,275	-17.2%
10-51000-511 Auto Liability	10,816.84	16,500	7,973	16,500	17,000	3.0%
10-51000-512 Boiler Insurance	1,522.00	1,575	781	1,575	1,600	1.6%
10-51000-513 Workers Compensation	40,978.00	45,936	40,565	48,336	52,422	14.1%
10-51000-515 Commercial Crime Policy	1,413.00	1,350	1,494	1,494	1,250	-7.4%
10-51000-516 Property Insurance	4,344.00	4,050	1,858	4,050	3,290	-18.8%
10-51000-517 Public Official Bonds	13,203.68	13,750	9,803	13,750	14,000	1.8%
10-51000-518 Police Professional Liability	15,185.68	14,500	11,194	14,500	14,900	2.8%
TOTAL INSURANCES	\$123,708	\$173,131	\$95,030	\$125,675	\$193,237	11.6%

INFORMATION TECHNOLOGY DEPARTMENT

Personnel Contractual/Misc. Expenses	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-52140-110 Salaries	\$0	\$6,000	\$6,000	\$6,000	\$11,000	83.3%
10-52140-221 Communications	-	-	-	-	2,000	0%
10-52140-223 VHall Computer Support	-	5,500	1,701	4,500	4,500	-18.2%
10-51000-225 VHall Computer Support	6,955	-	-	-	-	0%
10-52140-225 Police Computer Support	-	4,000	3,822	3,900	4,000	0.0%
10-52100-225 Police Computer Support	5,180	-	-	-	-	0%
10-52140-236 Community & Utility Comp	-	500	600	600	500	0.0%
10-53000-225 Community & Utility Comp	88	-	-	-	-	0%
10-52140-335 VHall Equipment Replacem	-	1,000	457	1,000	65,000	6400.0%
10-52140-337 Police Equipment Replace	-	2,000	1,000	2,000	12,000	500.0%
10-52140-338 DCUS Equipment Replace	-	-	370	370	1,000	0%
10-52140-339 Service Contracts	-	19,500	15,797	19,500	27,000	38.5%
10-52140-700 Depreciation(Future Hardv	-	3,000	-	3,000	7,000	133.3%
10-52100-700 Depreciation(Future Hardv	-	-	-	-	-	0%
TOTAL INFORMATION TECHNOLOGY EXP	\$12,223	\$41,500	\$29,747	\$40,870	\$134,000	222.9%

LEGAL DEPARTMENT

LEGAL DEPARTMENT	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
10-51000-208 General Counsel - Misc	\$3,272	\$2,000	\$3,875	\$4,000	\$2,000	0.0%
10-51000-211 General Counsel - Contract	57,293	\$53,000	\$22,238	\$53,000	\$53,636	1.2%
10-51000-213 Labor Counsel	-	3,000	3,060	3,100	3,000	0.0%
10-52100-213 Legal Services - Labor	8,016	-	-	-	-	0%
10-51200-211 Municipal Court Counsel	27,186	20,890	9,867	20,890	25,000	19.7%
10-52100-208 Legal Services - Misc	\$26.00	\$0	\$0	\$0	\$0	0%
TOTAL LEGAL DEPARTMENT EXPENDITURE	\$95,793.17	\$78,890	\$39,039	\$80,990	\$83,636	6.0%



SPECIAL REVENUE FUNDS

Sanitary Sewer Enterprise Fund – 20

Stormwater Enterprise Fund - 22

Consolidated Services Fund – 28

Long Term Financial Service Fund - 30

Police Capital Fund - 40

Community & Utility Services Capital Fund - 41

Administrative Capital Fund - 42

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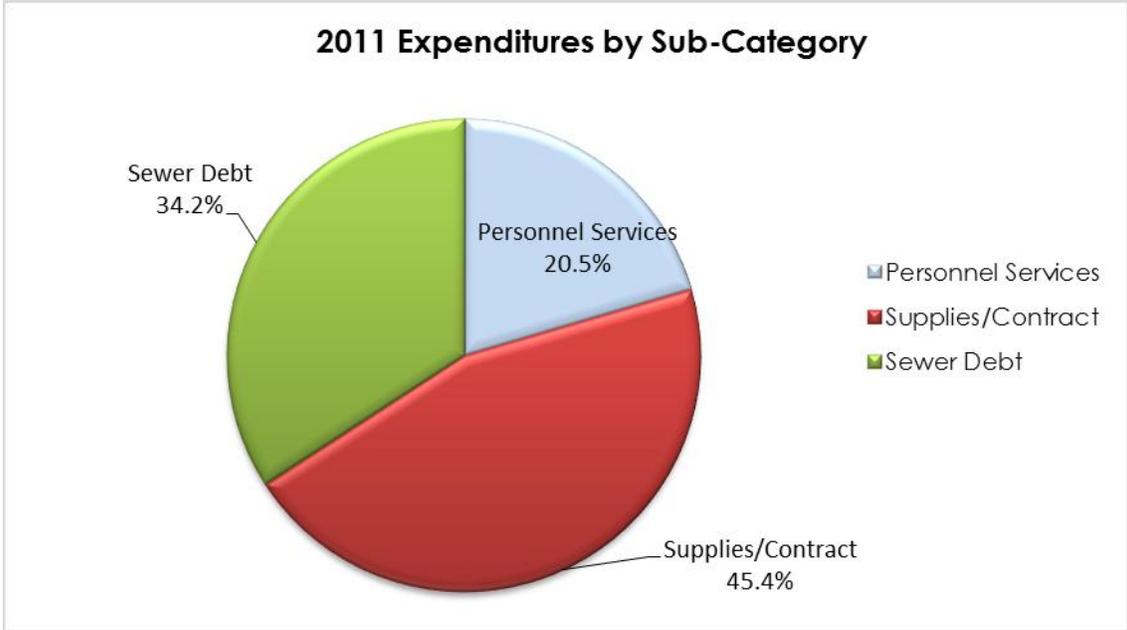
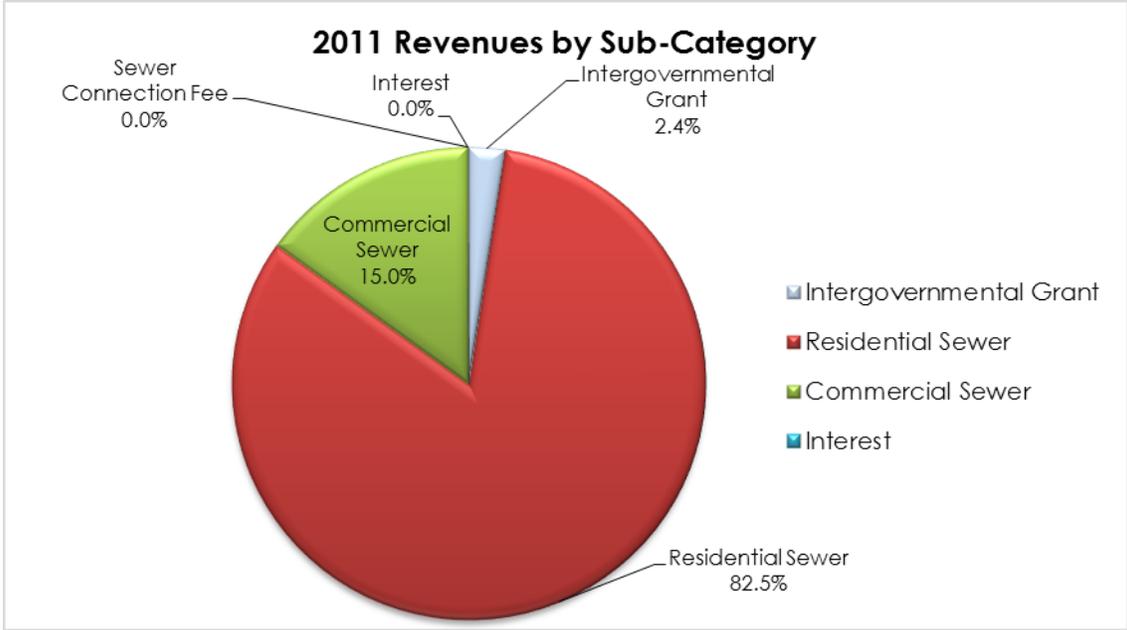
SANITARY SEWER ENTERPRISE FUND

Mission

The mission of the Sewer Utility is to provide cost efficient residential and commercial sewer services in conjunction with Milwaukee Metropolitan Sewerage District. The Utility will provide service in a manner which conserves resources and inspires customer confidence.

Revenues – 20 – Sewer

SEWER REVENUE	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
20-46210 Intergovernmental Grant	9,582	\$9,000	9,241	\$18,241	\$73,241	713.8%
20-46410 Residential Sewer	587,736	\$589,698	590,784	\$590,784	615,264.00	4.3%
20-46420 Commercial Sewer	109,755	\$95,000	91,624	\$106,624	\$112,000	17.9%
20-46430 Sewer Connection Fee	-	-	-	-	-	0%
20-48100 Interest	395	-	326	300	200	0%
TOTAL SEWER FUND REVENUES	\$707,468	\$693,698	\$691,976	\$715,949	\$800,705	15.4%



Expenditures – 20 – Sanitary Sewer

Personnel Service	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
20-51000-110 Salaries	\$28,814	\$29,440	\$16,699	\$24,556	\$100,271	240.6%
20-51000-111 Overtime	-	-	-	-	60	0%
20-51000-117 Premium Pay	-	-	-	-	244	0%
20-51000-140 Longevity	6	27	24	24	224	729.6%
20-51000-150 Wisconsin Retirement Empl	2,952	1,789	797	1,550	5,116	185.9%
20-51000-157 Wisconsin Retirement Empl	-	1,491	927	1,320	6,552	339.3%
20-51000-151 Social Security	2,147	2,307	1,243	1,879	7,879	241.6%
20-51000-152 Life Insurance	43	42	18	38	151	259.1%
20-51000-153 Health Insurance	4,299	4,910	2,940	4,033	24,817	405.4%
20-51000-154 Dental Insurance	210	231	152	210	988	328.4%
20-51000-156 Health Reimbursement Acc	253	243	273	243	1,250	414.4%
20-51000-522 GASB 45-OPEB	-	1,216	-	-	4,000	228.9%
Subtotal General Government Personnel	\$38,723	\$41,697	\$23,073	\$33,852	\$151,552	263.5%
Supplies/Contractual Expenses						
20-51000-160 Travel & Lodging	-	50	-	50	200	300.0%
20-51000-201 Cleaning Services	-	-	511.30	600	600	0%
20-51000-230 Materials & Supplies	450	150	3,318	3,318	4,000	2566.7%
20-51000-321 Dues & Subscriptions	-	-	293	294	200	0%
20-51000-322 Training & Safety	175	1,500	-	1,500	2,000	33.3%
20-51000-220 Utilities	-	-	-	-	4,500	0%
20-51000-221 Communications	-	-	-	-	7,500	0%
20-51000-310 Office Supplies	-	-	-	-	100	0%
20-51000-311 Postage	-	-	-	-	400	0%
20-51000-324 Publications & Printing	-	-	-	-	-	0%
20-51000-349 Facility Rental-General Fun	-	-	-	-	7,500	0%
20-51000-360 Equipment Rental - Gener	-	-	-	-	7,500	0%
20-51000-350 Equipment Replacement	-	-	-	-	5,000	0%
20-51000-813 Road/Street Infrastructure	-	-	-	-	77,000	0%
20-51000-530 Auto/Fuel	384	384	288	384	2,100	446.9%
Subtotal Supplies/Contractual Expenses	\$1,009	\$2,084	\$4,410	\$6,146	\$118,600	5591.0%
Professional Services						
20-51000-211 Legal Services	1,931	1,000	2,724	2,800	\$1,000	0.0%
20-51000-214 Audit Services	5,610	6,000	5,624	6,000	\$6,000	0.0%
20-51000-210 Contract Services	215,924	12,500	7,642	10,000	\$240,000	1820.0%
20-51000-216 Engineering	-	1,000	-	1,000	\$20,000	1900.0%
20-51000-510 General Liability Insurance	-	-	-	-	\$2,000	0%
20-51000-513 Workers Compensation	-	-	-	-	\$5,000	0%
20-51000-515 Commercial Crime Policy	-	-	-	-	\$100	0%
20-51000-516 Property Insurance	-	-	-	-	\$250	0%
Subtotal Professional Services	\$223,465	\$20,500	\$15,990	\$19,800	\$274,350	1238.3%
Department 53000 - Community & Utility						
Personnel Service						
20-53000-110 Salaries	65,342	63,130	53,373	62,500	-	-100.0%
20-53000-117 Premium Pay	-	-	-	-	-	0%
20-53000-111 Overtime	247	402	-	-	-	-100.0%
20-53000-140 Longevity	24	137	28	120	-	-100.0%
20-53000-150 Wisconsin Retirement Empl	7,001	3,820	2,440	3,750	-	-100.0%
20-53000-157 Wisconsin Retirement Empl	-	3,183	2,781	3,125	-	-100.0%
20-53000-151 Social Security	4,964	4,871	3,854	4,227	-	-100.0%
20-53000-152 Life Insurance	184	119	82	95	-	-100.0%
20-53000-153 Health Insurance	17,913	17,781	14,584	16,000	-	-100.0%
20-53000-154 Dental Insurance	685	460	385	318	-	-100.0%
20-53000-156 Health Reimbursement Acc	429	1,015	195	850	-	-100.0%
Subtotal Personnel Service	\$96,789	\$94,918	\$77,721	\$90,985	\$0	-100.0%
Supplies/Contractual Expenses-DCUS						
20-53000-210 Contract Services-MMSD	668	221,260	113,835	221,260	-	-100.0%
20-53000-216 Engineering	1,000	-	119	120	-	0%
20-53000-220 Utilities	3,757	4,000	3,395	4,000	-	-100.0%
20-53000-221 Communications	5,491	1,500	6,547	7,300	-	-100.0%
20-53000-230 Materials & Supplies	10,209	5,000	3,409	5,000	-	-100.0%
20-53000-232 Sewer Maintenance	47,267	10,000	5,255	10,000	-	-100.0%
20-53000-322 Training & Safety	891	1,000	-	1,000	-	-100.0%
20-53000-340 Fuel Maintenance	1,549	1,700	3,134	3,300	-	-100.0%
20-53000-349 Facility Rental-General Fun	-	5,000	5,000	5,000	-	-100.0%
20-53000-350 Equipment Replacement	-	5,000	303	5,000	-	-100.0%
20-53000-813 Road/Street Infrastructure/	-	20,000	-	40,000	-	-100.0%
20-53000-360 Equipment Rental - Gener	7,476	7,500	7,803	7,900	-	-100.0%
Subtotal Supplies/Contractual Expenses-	\$78,307	\$281,960	\$148,801	\$309,880	\$0	-100.0%
Sewer Debt Service						
20-58100-620 Interest	683	-	-	-	-	0%
20-91000-808 Sewer Repair	-	-	-	-	-	0%
20-58100-617 Principal Redemption - CW	-	62,485	-	62,485	63,963	2.4%
20-58100-618 Principal Redemption on B	-	94,191	-	94,191	113,478	20.5%
20-58100-621 Interest on Bond	-	61,448	61,448	61,448	45,841	-25.4%
20-53000-621 Interest on Bond	63,485	-	-	-	-	0%
20-53000-626 Interest on CWF Loan	26,722	-	-	-	-	0%
20-58100-626 Interest on CWF Loan	-	25,502	13,120	25,502	24,006	-5.9%
20-53000-700 Depreciation	118,477	5,314	-	5,314	5,341	0.5%
Total Sewer Debt Service	\$209,367	\$248,940	\$74,568	\$248,940	\$252,629	1.5%
TOTAL SEWER FUND EXPENDITURES	\$647,659	\$690,098	\$344,563	\$709,603	\$797,131	15.5%

Sanitary Sewer Fund Balance

	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
20-34225 Designated Health Reimburse	\$3,465	\$2,800	\$4,256	\$2,900	\$3,100	10.7%
20-34315 Future Budget	45,000	-	45,000	-	-	0%
20-34310 Designated GASB 45 OPEB	-	-	-	-	4,000	0%
20-34350 Designated CWFL Reserve Fund	65,408	67,881	67,612	67,612	69,816	2.9%
20-34360 Designated ECMAR Equip	41,875	39,758	48,006	48,006	51,116	28.6%
20-34000 Undesignated fund balance	1,795,146	1,905,467	2,133,433	1,838,722	1,836,782	-3.6%
SEWER FUND BALANCE	\$1,950,893	\$2,015,906	\$2,298,306	\$1,957,240	\$1,964,814	-2.5%

STORMWATER ENTERPRISE FUND

Mission

The mission of the Stormwater Utility is to provide cost efficient residential and commercial stormwater services. The Utility will provide service in a manner which implements best management practices and properly addresses stormwater management issues in the community and in compliance with state and federal regulations.

Revenues – 22 – Stormwater

STORMWATER REVENUE	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
22-43210 Intergovernmental Grant	\$0	\$30,000	\$67,647	\$67,647	\$183,000	510.0%
22-46405 Residential Stormwater	-	\$183,210	160,784	160,784	\$202,725	10.7%
22-46425 Commercial Stormwater	-	\$44,062	32,238	43,247	\$78,163	77.4%
22-46430 Storm water Connection Fee	-	-	-	-	-	0%
22-48100 Interest	-	-	-	-	-	0%
TOTAL STORM WATER FUND REVENUES	-	\$257,272	\$260,669	\$271,678	\$463,888	80.3%

Expenditures – 22 – Stormwater

Personnel Service	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
22-53000-110 Salaries	-	\$36,327	18,650	25,000	\$41,928	15.4%
22-53000-111 Overtime	-	191	88	191	244	27.9%
22-53000-117 Premium Pay	-	-	-	-	200	0%
22-53000-140 Longevity	-	59	10	59	60	1.0%
22-53000-150 Wisconsin Retirement Empl	-	2,195	868	1,034	2,164	-1.4%
22-53000-157 Wisconsin Retirement Empl	-	1,829	930	1,000	2,758	50.8%
22-53000-151 Social Security	-	2,798	1,382	1,913	3,319	18.6%
22-53000-152 Life Insurance	-	55	19	42	86	57.5%
22-53000-153 Health Insurance	-	8,252	5,029	6,841	12,636	53.1%
22-53000-154 Dental Insurance	-	223	110	185	389	74.6%
22-53000-156 Health Reimbursement Acc	-	462	-	40	650	40.6%
Subtotal Personnel Service	\$0	\$52,391	\$27,087	\$36,305	\$64,434	23.0%
Supplies/Contractual Expenses						
22-51000-210 Contract Services	-	-	-	-	-	0%
22-51000-216 Engineering	-	-	-	-	30,000	
22-53000-220 Utilities	-	-	-	-	500	0%
22-53000-221 Communications	-	-	-	-	500	0%
22-53000-230 Materials & Supplies	-	-	-	-	-	0%
22-53000-410 Storm water Maintenance	-	-	-	-	-	0%
22-53000-322 Training & Safety	-	-	-	-	500	0%
22-53000-327 Drainage Materials & Supp	-	12,000	9,025	12,000	12,000	0.0%
22-53000-328 Ditch Restoration Landscap	-	2,500	1,450	2,500	2,500	0.0%
22-53000-329 NR 151 Compliance	-	-	-	-	10,000	0%
22-53000-340 Fuel Maintenance	-	1,000	760	790	800	-20.0%
22-53000-341 Infrastructure Maintenance	-	-	-	-	151,000	0%
22-53000-349 Facility Rental-General Fun	-	-	-	-	-	0%
22-53000-350 Equipment Replacement	-	-	-	-	5,000	0%
22-53000-360 Equipment Rental - Genera	-	5,000	5,000	5,000	5,000	0.0%
Subtotal Supplies/Contractual Expenses-DCUS		20,500	16,235	20,290	217,800	962.4%
Stormwater Debt Service						
22-58100-620 Interest	-	\$57,779	57,779	57,779	\$53,290	-7.8%
22-91000-808 Stormwater Repair	-	-	-	-	-	0%
22-58100-618 Principal Redemption	-	115,341	115,341	115,341	125,826	9.1%
22-53000-700 Depreciation	-	-	-	-	-	0%
Total Stormwater Debt Service	\$0	\$173,120	\$173,120	\$173,120	\$179,116	3.5%
TOTAL STORMWATER FUND EXPENDITURE	\$0	\$246,011	\$216,442	\$229,715	\$461,350	87.5%

Stormwater Fund Balance

	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
22-34225 Designated Health Reimburse	-	180	462	190	250	38.9%
22-34315 Future Budget	-	-	-	-	-	0%
22-34365 Designated Capital Reserve	-	11,081	-	11,081	11,081	0.0%
22-34000 Undesignated fund balance	-	1	43,765	30,692	33,170	60.10116.6%
STORMWATER FUND BALANCE	-	11,262	\$44,227	41,963	44,501	295%



CONSOLIDATED SERVICES FUND

Mission

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

Current Collaborative Initiatives

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

- o North Shore Fire Department, Regional Telecommunication Commission, (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Mobile Data Communication Infrastructure group (Bayside, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o North Shore Health Department (Bayside, Brown Deer, Fox Point, Glendale, River Hills)
- o North Shore Library (Bayside, Fox Point, Glendale, River Hills)
- o Dispatch (Bayside, Fox Point, River Hills)
- o Milwaukee Area Domestic Animal Control Commission (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Mobile Data Communication Infrastructure group and Joint Incident Command Station (Bayside, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay)
- o Municipal Court (Bayside, River Hills)
- o Senior Center (Bayside, Fox Point)
- o Capacity Management Operations and Maintenance (Bayside, Brown Deer, Fox Point, River Hills, Schlitz Audubon Nature Center)
- o Emerald Ash Borer Management Plan (Brown Deer, Fox Point, River Hills, Schlitz Audubon)
- o Public Works Shared Services (Bayside, Brown Deer, Fox Point, River Hills, Whitefish Bay, Shorewood)
- o Milwaukee County Public Works Emergency Response Mutual Aid (Bayside, Brookfield, Brown Deer, Cudahy, Elm Gove, Fox Point, Franklin, Glendale, Greenfield, Greendale, Milwaukee County, Oak Creek, Shorewood, Wauwatosa, West Allis, Whitefish Bay)



**North Shore Fire Chief
Robert Whitaker**

Revenues – 28 – Consolidated Services Fund

Revenues	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
28-41110 North Shore Health Property Tax	-	28,104	28,104	28,104	28,807	2.5%
28-41120 North Shore Library Property Tax	-	141,534	\$141,534	\$141,534	196,106	38.6%
28-41130 North Shore Fire Dept Property Tax	-	770,919	770,919	770,919	789,699	2.4%
28-43520 Fire Insurance Dues	-	18,250	16,847	16,847	17,500	-4.1%
28-44350 Cell Tower Allocation	-	6,600	6,293	8,800	-	-100.0%
28-41100 Dispatch Property Tax	195,301	203,923	203,923	203,923	213,347	4.6%
28-47100 River Hills Revenue-Dispatch	64,837	69,504	69,787	69,787	71,589	3.0%
28-47120 Fox Point Revenue-Dispatch	198,461	187,665	192,219	192,219	193,295	3.0%
28-47300 Fox Point Dispatch Administration	-	5,837	-	-	-	-100.0%
28-49240 Transfer from Police Capital -Bayside Dispatch	-	24,000	24,000	24,000	-	-100.0%
28-49210 Transfer from General	360	-	-	-	-	0%
28-43220 Intergovernmental Dispatch-C	-	48,000	48,750	48,000	8,612	-82.1%
Total Consolidated Services Fund Revenue	\$458,959	\$1,504,336	\$1,502,375	\$1,504,133	\$1,518,955	1.0%

Expenditures – 28 – Consolidated Services Fund

Expenditures	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
28-51000-217 North Shore Health Service	-	28,104	21,078	28,104	28,807	2.5%
28-52200-224 North Shore Fire Dept	-	724,237	543,180	724,237	735,668	1.6%
28-55100-227 North Shore Library	-	\$141,534	96,005	141,534	\$196,106	38.6%
28-52200-228 North Shore Fire Capital	-	24,623	24,623	24,623	34,073	38.4%
28-52200-233 North Shore Fire Dispatch	-	28,659	21,495	28,659	28,900	0.8%
28-52200-376 Fire Insurance Dues	-	18,250	16,847	16,847	17,500	-4.1%
Subtotal Consolidated Fire and Library S	-	\$965,407	\$723,228	\$964,004	\$1,041,054	7.8%
Consolidated Dispatch Services Expenditures						
28-52300-110 Salaries	259,132	\$273,094	\$210,590	\$277,771	\$276,360	1.2%
28-52300-111 Overtime	2,495	2,400	2,549	2,700	2,400	0.0%
28-52300-116 Holiday Pay	10,286	11,460	491	11,460	11,694	2.0%
28-52300-140 Longevity	295	426	308	426	426	0.0%
28-52300-150 Wisconsin Retirement Empl	28,213	18,098	10,465	18,098	13,129	-27.5%
28-52300-157 Wisconsin Retirement Employee		14,681	13,572	14,681	16,122	9.8%
28-52300-151 Social Security	20,664	22,467	15,892	22,467	22,666	0.9%
28-52300-152 Life Insurance	633	898	631	775	774	-13.8%
28-52300-153 Health Insurance	51,481	52,953	38,667	52,953	54,641	3.2%
28-52300-154 Dental Insurance	2,444	2,041	1,539	2,041	2,126	4.2%
28-52300-156 Health Reimbursement Acc	3,223	3,645	2,662	3,645	3,200	-12.2%
28-52300-522 GASB 45-OPEB	-	1,500		1,500	5,322	254.8%
Subtotal Personnel Services	378,865	403,663	297,366	408,517	408,860	1.3%
Professional Services						
28-52300-208 Legal Services	60	500	186	500	500	0.0%
28-52300-210 Contract Services	17,794	14,500	13,879	14,500	14,500	0.0%
28-52300-211 Legal Services	-	-	-	-	-	0%
28-52300-213 Labor Legal Services	4,856	-	2,450	-	-	0%
28-52300-225 Computer Services	615	3,000	1,142	3,000	3,000	0.0%
28-52300-510 General Liability Insurance	-	2,650		2,650	2,725	2.8%
28-52300-513 Workers Compensation	-	4,500	750	4,500	5,000	11.1%
28-52300-515 Commercial Crime Policy	-	150		150	155	3.3%
28-52300-516 Property Insurance	-	450	206	450	460	2.2%
Subtotal Professional Services	23,325	25,750	18,613	25,750	26,340	2.3%
Supplies/Contract Expenses						
28-52300-180 Recruitment	-	-	-	-	-	0%
28-52300-221 Communications	13,159	14,500	14,953	14,500	15,000	3.4%
28-52300-230 Materials and Supplies	1,453	750	699	750	750	0.0%
28-52300-310 Office Supplies	290	700	310	700	700	0.0%
28-52300-311 Postage	-	50	-	50	50	0.0%
28-52300-322 Training	99	1,000	418	1,000	1,000	0.0%
28-52300-330 Clothing Allowance	1,278	2,275	2,450	2,275	2,275	0.0%
28-52300-350 Equipment Replacement	8,360	72,000	33,217	72,000	12,918	-82.1%
28-52300-390 Public Relations	-	-	452	452	200	0%
28-52300-200 Building Maintenance & S	-	\$300	-	300	400	33.3%
28-52300-201 Cleaning & Janitorial Servic	-	450	988	1,100	600	33.3%
28-52300-220 Utilities	-	\$3,750	2,053	3,750	\$3,750	0.0%
28-52300-259 Maintenance Fees	200	\$13,741	2,818	13,741	\$14,000	1.9%
Subtotal Supplies/Contract Expenses	24,839	109,516	58,358	110,618	51,643	-52.8%
Subtotal Consolidated Dispatch Expendit	427,028	538,929	374,337	544,885	486,843	-9.7%
TOTAL CONSOLIDATED SERVICES FUND EX	427,028	1,504,336	1,097,565	1,508,889	1,527,897	1.6%

Consolidated Services Fund Balance

	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
28-34225 Designated Health Reimburse	5,779	4,100	\$7,622	5,300	4,800	17.1%
28-34310 Designated Future Retirement	4,000	6,000	4,000	6,000	11,322	88.7%
28-34315 Designated Future Contract	14,610	-	-	-	-	0%
28-34395 Designated NSFD Equip	-	-	7,508	8,942	-	0%
28-34000 Undesignated Fund Balance	11,969	-	436,307	-	-	0%
CONSOLIDATED SERVICES FUND BALANC	\$36,357	\$11,570	\$455,437	20,242	16,122	39.3%



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LONG TERM FINANCIAL SERVICE FUND

Mission

Long term financial planning allows the Village to forecast future expenditures to help keep cost contained and plan for major projects that may necessitate borrowing.

Revenues – 30 – Long Term Financial Service Fund

Revenues	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
30-41100 Property Taxes	\$703,584	\$542,232	\$542,232	\$542,232	\$546,841	0.8%
30-47100 Riv er Hills Revenue			\$6,228	\$6,228	\$6,228	0%
30-48100 Interest	1,751	1,200	561	600	500	-58%
30-44350 Cell Tower Allocation	8,049	19,800	15,279	22,796	67,293	240%
30-48300 NSFD Receipts	182,255	183,738	183,738	183,738	185,053	0.7%
TOTAL LONG TERM FINANCIAL REVENUES	\$895,639	\$746,970	\$748,037	\$755,594	\$805,915	7.9%

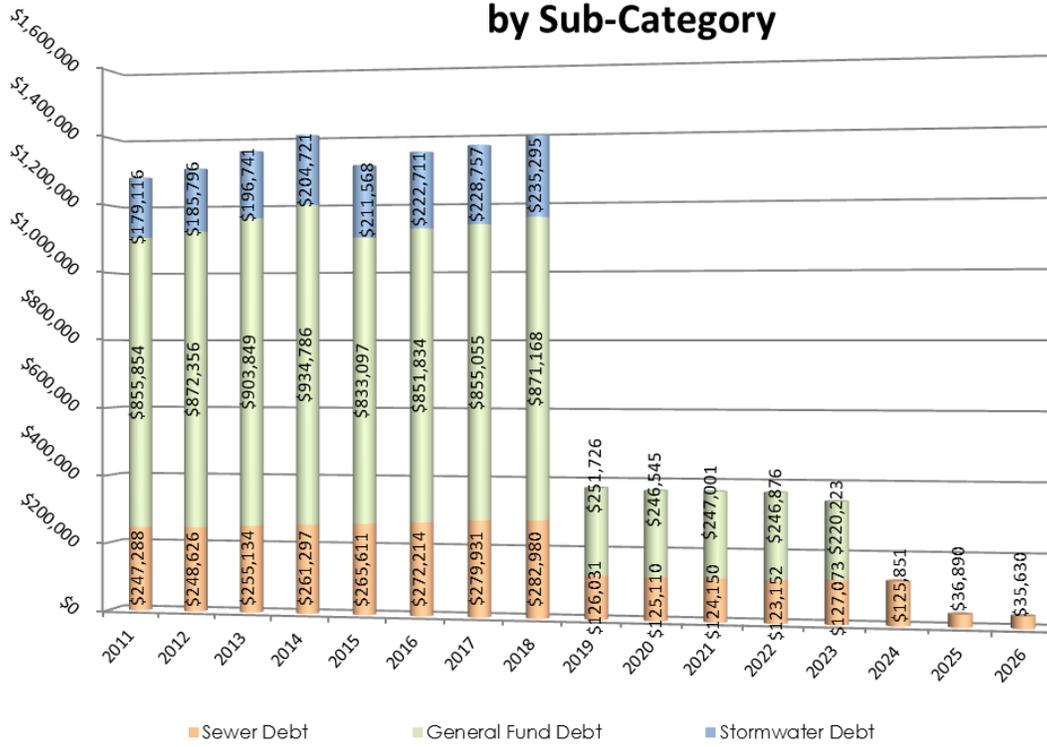
Expenditures –30 – Long Term Financial Service Fund

Expenditures	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
30-58100-215 MADACC	\$2,173	\$2,305	\$2,333	\$2,305	\$2,277	-1.2%
30-58100-611 NSFD Station #5	182,255	183,738	183,737	183,738	185,052.50	0.7%
30-58100-614 State Trust Fund Principal	98,378	106,057	106,057	106,057	128,786	21.4%
30-58100-618 Principal Redemption on	380,435	303,138	303,138	303,138	330,696	9.1%
30-58100-621 Interest on Bond	224,972	152,325	152,325	152,325	140,501	-7.8%
30-58100-623 Interest on State Trust Loa	43,475	39,408	39,408	39,408	35,011	-11.2%
TOTAL LONG TERM FINANCIAL EXPENDITURE	\$931,690	\$786,970	\$786,998	\$786,971	\$822,325	4.5%
Other Financing Sources (Uses)						
30-49210 Transfer from General Fund	\$42,406	\$0	\$0	129,992	\$0	0%
TOTAL FINANCING SOURCES (USES)	\$42,406	\$0	\$0	\$129,992	\$0	0%
FUND BALANCE APPLIED		\$40,000		\$40,000	\$16,410	

Long Term Financial Fund Balance

LONG TERM FINANCIAL FUND BALANCE	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
30-34000 Undesignated Fund Balance	\$5,145	\$6,721	-\$9,147	\$7,516	\$7,515	11.8%
30-34385 Designated Tax Levy Stabiliza	76,815	66,110	52,146	173,059	156,526	136.8%
FUND BALANCE	\$81,959	\$0	\$42,999	\$180,575	\$164,041	0%

2011 Debt Service Fund by Sub-Category



Debt Service Schedules

\$2,530,000 GO BOND NSFD

DATED AUG 1, 2003

North Shore Fire Department

BAIRD

DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2004	-	45,302.50	45,302.50
8/1/2004	80,000.00	45,302.50	125,302.50
2/1/2005	-	44,302.50	44,302.50
8/1/2005	85,000.00	44,302.50	129,302.50
2/1/2006	-	43,027.50	43,027.50
8/1/2006	90,000.00	43,027.50	133,027.50
2/1/2007	-	41,677.50	41,677.50
8/1/2007	95,000.00	41,677.50	136,677.50
2/1/2008	-	40,252.50	40,252.50
8/1/2008	100,000.00	40,252.50	140,252.50
2/1/2009	-	38,627.50	38,627.50
8/1/2009	105,000.00	38,627.50	143,627.50
2/1/2010	-	36,868.75	36,868.75
8/1/2010	110,000.00	36,868.75	146,868.75
2/1/2011	-	35,026.25	35,026.25
8/1/2011	115,000.00	35,026.25	150,026.25
2/1/2012	-	33,100.00	33,100.00
8/1/2012	120,000.00	33,100.00	153,100.00
2/1/2013	-	31,090.00	31,090.00
8/1/2013	125,000.00	31,090.00	156,090.00
2/1/2014	-	28,996.25	28,996.25
8/1/2014	130,000.00	28,996.25	158,996.25
2/1/2015	-	26,818.75	26,818.75
8/1/2015	135,000.00	26,818.75	161,818.75
2/1/2016	-	24,490.00	24,490.00
8/1/2016	140,000.00	24,490.00	164,490.00
2/1/2017	-	21,970.00	21,970.00
8/1/2017	145,000.00	21,970.00	166,970.00
2/1/2018	-	19,287.50	19,287.50
8/1/2018	150,000.00	19,287.50	169,287.50
2/1/2019	-	16,437.50	16,437.50
8/1/2019	155,000.00	16,437.50	171,437.50
2/1/2020	-	13,415.00	13,415.00
8/1/2020	155,000.00	13,415.00	168,415.00
2/1/2021	-	10,315.00	10,315.00
8/1/2021	160,000.00	10,315.00	170,315.00
2/1/2022	-	7,035.00	7,035.00
8/1/2022	165,000.00	7,035.00	172,035.00
2/1/2023	-	3,570.00	3,570.00
8/1/2023	170,000.00	3,570.00	173,570.00
	2,530,000.00	1,123,220.00	3,653,220.00

\$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

\$475,000 G.O. Refunding
2010 Refunding of Sewer Rehab
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		630.00	630.00
3/1/2026	35,000.00	630.00	35,630.00
	475,000.00	122,841.20	597,841.20

\$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	30,058.00	1,578.05	31,636.05
	266,558.00	197,152.15	463,710.15

\$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
 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

\$1,620,000 SEWER SYSTEM REVENUE BOND
Clean Water Fund Loan
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

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POLICE CAPITAL FUND

Mission

It is to the citizens of Bayside that the members of the Bayside Police Department are ultimately responsible and to that end, we have a professional obligation to protect all citizens and their property from crime. A member carries at all times the responsibility for the community, and discharges that responsibility by an immediate and intelligent response to any emergency. Anything less violates the trust placed in that member by the community, and nothing less qualifies as professional conduct.

Revenues – 40 – Police Capital Fund

Revenues	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
40-41100 Property Taxes	\$118,000	\$0	\$0	\$0	\$0	0%
40-43210 Grants	168,664	24,000	4,774	4,774	-	-100.0%
40-43215 Police Revenue	-	-	9,071	10,000	-	0%
40-43220 Intergovernmental Revenue	6,228	-	-	-	-	0%
40-44350 Cell Tower Allocation	57,598	3,300	4,196	5,449	-	-100.0%
40-43700 CDBG Grant Revenue	-	-	-	-	-	0%
40-48100 Interest	736	-	-	-	-	0%
40-49100 Proceeds of Long Term Debt	46,825	-	-	-	-	0%
40-59210 Transfer from General Fund	132,260	-	-	-	-	0%
Total Police Capital Fund Revenues	\$530,311	\$27,300	\$18,040	\$20,223	\$0	-100.0%

Expenditures – 40 – Police Capital Fund

Expenditures	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
40-91000-612 Capital Lease	\$46,825	\$0	\$0	\$0	\$19,000	0%
40-91000-610 Principal Redem	\$16,616	-	-	-	-	0%
40-91000-803 DPW Capital Equip	90,600	-	-	-	-	0%
40-91000-804 Capital Equipment	118,920	3,300	559	3,300	4,000	21.2%
40-91000-807 Stormwater Management	82,524	-	-	-	-	0%
40-91000-810 CDBG/ADA Grant Expend	-	-	-	-	-	0%
40-91000-813 Streets	247,931	-	-	-	-	0%
40-91000-814 Brown Deer Rd Reconstruc	-	-	-	-	-	0%
40-91000-815 Equipment Replacement	-	-	-	-	-	0%
Subtotal Police Capital Fund Expenditure	603,416	3,300	559	3,300	23,000	597.0%
OTHER FINANCING USES/SOURCES	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
40-59228-900 Transfer to Consolidated Se	-	\$24,000	24,000	\$24,000	\$0	-100.0%
Total Police Capital Fund Expenditures	\$603,416	\$27,300	\$24,559	\$27,300	\$23,000	-15.8%

Police Capital Fund Balance

Police Capital Fund Balance	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
40-34000 Undesignated Fund Balance	18,098	-	14,033	11,021	11,021	0%
40-34215 Designated Equipment Reserve	136,570	-	-	-	-	0%
40-34220 Designated Road Reserve	135,988	-	-	-	-	0%
40-34260 Designated Equipment	49,371	23,080	53,717	47,891	24,891	7.8%
40-34290 Designated MDC Infrastructure	-	-	-	-	-	0%
Total Police Capital Fund Balance	\$340,027	\$23,080	\$67,751	\$58,912	\$35,912	

DCUS CAPITAL FUND

Mission

The Community & Utility Services budget includes maintenance, repairs, and construction of streets, culverts, street signs, Village buildings, and all machinery and equipment used to accomplish these activities. The Department is also responsible for public services such as refuse collection and disposal, recycling, snow and ice removal, forestry, maintenance and cleaning of Village facilities, storm and sanitary sewer and three lift stations.

Revenues – 41 – DCUS Capital Fund

Revenues	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
41-41100 Property Taxes	\$0	\$186,200	\$186,200	\$186,200	\$210,000	12.8%
41-43210 Grants	-	15,000	31,626	50,197	-	-100.0%
41-48100 Interest	-	-	10	10	-	0%
41-48200 Misc Rev	-	-	4,182	4,182	-	0%
41-44351 Cell Tower Allocation	-	36,300	25,161	36,300	-	-100.0%
41-46320 Garbage	-	-	8,999	8,999	10,000	0%
41-46325 Culvert Replacement	-	-	1,959	5,000	-	0%
Total Community & Utility Capital Fund Re	\$ -	\$ 237,500	\$ 258,137	\$ 290,888	\$ 220,000	-7.4%

Expenditures – 41 – DCUS Capital Fund

Expenditures	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
41-91000-803 Capital Equip	\$0	\$237,500	\$257,512	\$257,512	\$60,000	-74.7%
41-91000-807 Stormwater Management	-	-	-	-	-	0%
41-91000-813 Streets	-	160,000	44,735	270,528	160,000	0.0%
Total Community & Utility Capital Fund Ex	\$0	\$397,500	\$302,248	\$528,041	\$220,000	-44.7%

DCUS Capital Fund Balance

Community & Utility Capital Fund Balance	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
41-34000 Undesignated Fund Balance	\$0	\$0	\$57,300	\$0	\$0	0%
41-34215 Designated Equipment Reserv	-	-	9,081	10,404	10,404	0%
41-34220 Designated Road Reserve	0	128,366	155,289	17,041	17,041	-86.7%
Total Community & Utility Capital Fund Ba	\$0	\$128,366	\$221,669	\$27,445	\$27,445	-78.6%



A new Plow/Dump truck to assist DPW in snow removal.

ADMINISTRATIVE CAPITAL FUND

Mission

The Department is dedicated to providing the highest quality and most efficient customer service to all residents. We strive to operate efficiently, to use tax dollars wisely, to be consistent and accurate with our responses to questions asked, and to act ethically and compassionately to situations presented to us. It is our intent to achieve this using a positive, open-minded, and team focused approach.

Revenues – 42 – Administrative Services Capital Fund

Revenues	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
42-41100 Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
42-43700 Grants	-	21,702	-	-	-	-100.0%
Total Administrative Services Capital Fun	\$0	\$21,702	\$0	\$0	\$0	-100.0%

Expenditures – 42 – Administrative Services Capital Fund

Expenditures	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
42-91000-810 CDBG/ADA Grant Expend	-	21,702	-	21,702	-	-100.0%
42-91000-824 Capital Equipment	-	-	-	-	-	0%
Total Administrative Services Capital Fun	-	21,702	-	21,702	-	-100.0%

Administrative Services Capital Fund Balance

Administrative Services Capital Fund Bal	2009 Actual	2010 Budget	Sep-10	2010 Projected	2011 Proposed	% Change
42-34000 Undesignated Fund Balance	0	0	0	0	0	0%
Total Fund Balance	\$0	\$0	\$0	\$0	\$0	0%



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Capital Improvement Projects Overview

The Village of Bayside has developed a comprehensive Capital Improvement Program (CIP) to further the progression 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 capital improvement program is in place to reflect the five strategic initiatives that the Village Board of Trustees has outlined to guide the Village operations. By following a set strategic plan with quantifiable goals, the capital program is used as a planning tool that assists in helping the Village realize the following benefits.

1. **Future Planning**
Capital projects can be brought into line with the Village's objectives, allowing projects to be prioritized based on need. Furthermore, the CIP can be used as an effective tool for achieving the goals set forth in the Village's Strategic Plan. Since cost estimates in years two through five are neither concrete nor committed, the Village Board has an opportunity to align identified projects with the priorities established to meet the goals and needs of the community.
2. **Communication Tool**
The CIP keeps the public informed about the future capital investment plans of the Village and allows them to play a more active role in the process. Since years two through five are for planning purposes, placing estimated costs in the out years allows the Village Board and the public to have an idea of the magnitude of a proposed project before considering it for funding.
3. **Debt Issuance**
Future project prioritization helps to identify necessary options for debt issuance, including its impact on the tax levy. By monitoring our past practices and improving in needed areas, the Village can create a structured borrowing and debt management program that keeps expenditures in line with need, thus stabilizing the debt tax rate and reducing borrowing costs through consolidated issuance. In addition, by keeping planned projects within the financial capabilities of the Village, we are able to preserve our high credit rating.

In 2010, the Village Board of Trustees implemented a change to the fund structure and format for the annual budget. These changes resulted in:

1. Greater transparency,
2. A more user friendly budget,
3. Separation of Special Funds to their respective departments,
4. Continue to implement the performance measurement program,
5. A program based budget to more accurately determine the true cost of services the Village provides,
6. Combining redundant line items, helping show a clearer picture of expenditures and overall fund balance.
7. Simplify and provide additional accountability in the special fund categories, reducing them from twelve to eight.

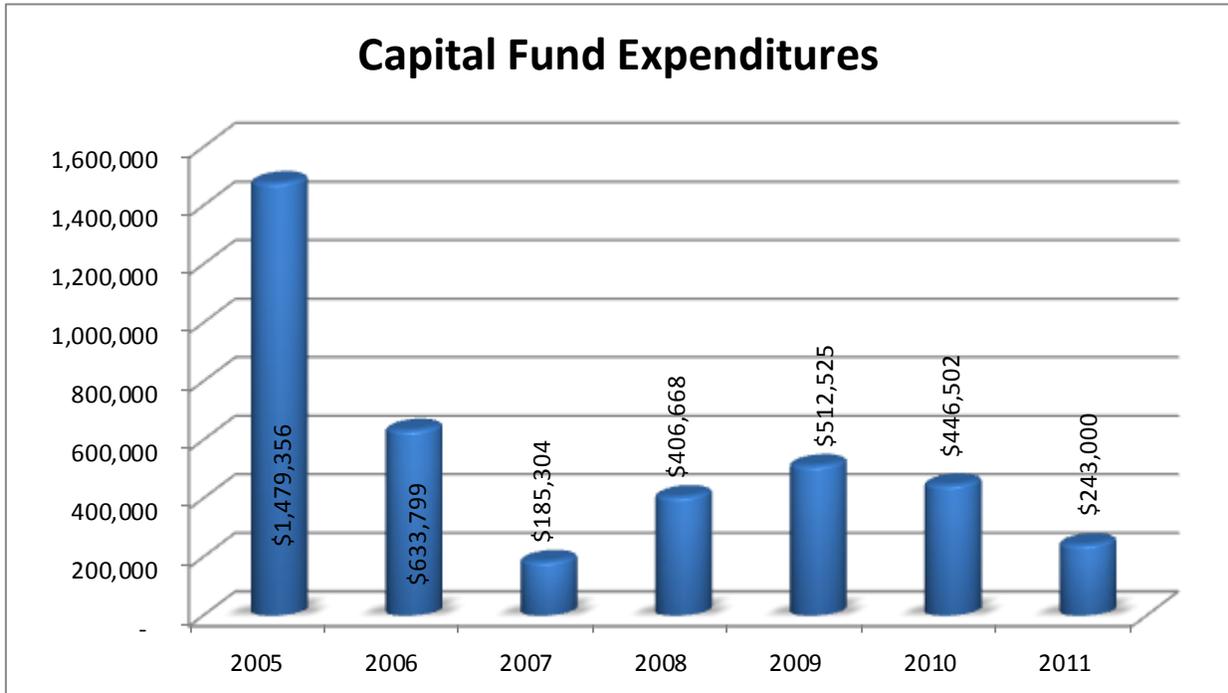
The current budget document contains the following funds:

1. General Fund
2. Sanitary Sewer Enterprise Fund
3. Stormwater Utility Fund
4. Consolidated Services Fund
5. Long Term Financial Fund
6. Police Capital Fund
7. Community & Utility Services Capital Fund
8. Administrative Services Capital Fund



Capital projects in 2010 included the reconstruction of Pelham Parkway, including an underground storm sewer drainage system.

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 2011, 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).



2011 CAPITAL PROJECT FUND DETAILS

The following is a list of projects designated for 2010. Included in the summary is the funding source, overall cost associated, and future or current budget implications. Depreciation expenses are not taken into account for future budget considerations, with the overall future impact noted only if it exceeds \$1,000. The projects are broken out by the five long term strategic initiatives that were adopted by the Village Board of Trustees as guidelines for Village operations.

Fiscally Sound

Project: Cash Register Touch Screens	Account #: 010-51200-350	Cost: \$3,200
Funding Source: Municipal Court Equipment Replacement (Tax Levy)		
Operating Impact: Fiscally Sound/Service Excellence		Future Impacts: Minimal, Maintenance Costs
Justification: The dispatch and municipal court services collaborate to effectively administer fines and forfeitures for all police activity. In addition, the dispatch center offers twenty-four hour counter service for police forfeiture activity.		

Project: Financial and Tax Software Program	Account #: 010-52140-335	Cost: \$40,500
	020-53000-350	\$5,000
	022-53000-350	\$5,000
	028-52300-350	\$5,000
Funding Source: Village Hall I.T. Equipment Replacement, Sewer Equipment Replacement, Stormwater Equipment Replacement, Dispatch Equipment Replacement		
Operating Impact: Fiscally Sound/Service Excellence		Future Impacts: Minimal, Maintenance Costs
Justification: Based upon a recommendation by the Village's financial auditors, all financial and tax software will be updated to help provide additional security and organizational usability. The costs are being shared across departments as the program affects all departments.		

Aesthetic Appeal

Project: 2011 Street Improvement Program	Account #: 041-91000-813	Cost: \$160,000
	020-53000-350	\$20,000
	022-53000-350	\$10,000
Funding Source: DCUS Capital Fund (Streets)		
Operating Impact: Aesthetic Appeal		Future Impacts: Maintenance Costs, Minimal
Justification: The Village has vastly improved its street repair program, updating pavement ratings on a biannual basis. With consistent monitoring, Village staff is able to recommend when streets require reconstruction. In addition, annual improvements have positive impacts on the operating budget, reducing minor repairs (pothole, crack sealing, patching).		

Project: Ellsworth Park Tennis Court Rehab	Account #: 10-55200-230	Cost: \$22,000
Funding Source: Recreation and Leisure Contractual Expenses (\$22,000)		

Operating Impact: Aesthetic Appeal	Future Impacts: Positive, Improved Efficiency	
Justification: The Village's lone park, Ellsworth, is home to 5 tennis courts which are utilized by professional and amateur players alike. The courts were crack sealed and repainted in 2008 as part of the Village's maintenance program, and are now due for additional crack sealing.		

Service Excellence

Project: 1 ton, 4x4 V-Plow, Stainless Steel box/spreader	Account #: 041-91000-803	Cost: \$60,000
Funding Source: DCUS Capital Fund		
Operating Impact: Service Excellence	Future Impacts: Positive, Reduced Maintenance Costs, Improved Operations	
Justification: The Village currently salts and removes snow with three main fleet vehicles, with the one-ton serving as a small roads and cul-de-sac vehicle. The current equipment has reached the end of its useful life.		

Project: Zero-turn Mower	Account #: 010-53300-350	Cost: \$16,000
Funding Source: DCUS Capital Fund		
Operating Impact: Service Excellence	Future Impacts: Positive, Reduced operation time spent on lawn mowing	
Justification: The Village is currently completing all mowing and landscape maintenance with two units, one of which is greatly outdated. The upgrade to a zero-turn suspension mower will reduce overall mowing time, as well as the maintenance costs associated with mowing rough park and Village terrain.		

Project: ¾ Ton Pickup Truck	Account #: 040-91000-612	Cost: \$7,500
Funding Source: Police Equipment Replacement		
Operating Impact: Service Excellence	Future Impacts: Positive, Reduced Maintenance Costs	
Justification: The Village's Police Department is charged with the task of responding to calls in every situation, including inclement weather. In addition, service runs to pick up needed supplies is often hampered by the current low gear, low speed vehicle. A new ¾ ton provides needed versatility and service delivery in a weather temperament environment.		

Project: Marked Squad Lease (3), Unmarked Squad Lease (1)	Account #: 010-52100-612 040-91000-612	Cost: \$25,086 \$12,000
Funding Source: Tax Levy (\$25,086), Police Capital Equipment Reserve (\$9,500)		
Operating Impact: Service Excellence	Future Impacts: Lease of 4 Squads as part of regular replacement.	
Justification: The Village's police department puts all fleet vehicles on a replacement schedule in order to ensure proper maintenance. With over 40,000 average patrol miles logged each year, it's important to continue on a routine replacement schedule. 2011 marks the replacement of 3 marked squads, as well as one unmarked, each of which is purchased through a three or five year Ford leasing program.		

Project: Radar Replacement	Account #: 10-52100-350	Cost: \$ 2,500
Funding Source: PD Equipment Replacement (\$2,500)		
Operating Impact: Service Excellence	Future Impacts: None	
Justification: This purchase is for the general replacement of radar detection equipment.		

Project: NSFD Capital Portion	Account #: 28-52200-228	Cost: \$34,073
Funding Source: Consolidated Services Fund (\$25,131), NSFD Equipment Reserve (\$8,942)		
Operating Impact: Service Excellence	Future Impacts: Improved Public Safety	
Justification: The North Shore Fire Department, a consortium that was developed in the late 1990s, provides the north shore communities with reliable, experienced fire and EMS services. New equipment is needed to replace deteriorating and outdated vehicles. Bayside portion is determined by a formula designed to provide equity between the communities.		

Communications

Project: Server Upgrade and Installation	Account #: 010-52140-335	Cost: \$10,000
Funding Source: Village Hall Equipment Replacement		
Operating Impact: Communications	Future Impacts: Minimal, Maintenance Costs	
Justification: As part of the Village's records retention and open records requirements as well as operational needs, the Village Hall server requires an upgrade to maintain appropriate standards.		

Project: Computer Replacements	Account #: 010-52140-335 010-52140-337 010-52140-338	Cost: \$3,000 \$2,000 \$1,000
Funding Source: Administrative Services/Police/Court/DCUS		
Operating Impact: Communications	Future Impacts: Minimal, Maintenance Costs	
Justification: Computer replacements are required throughout each department as part of the Village's regularly scheduled replacement program.		

Project: 8 Terabyte Storage DVR	Account #: 010-52140-337	Cost: \$9,500
Funding Source: PD I.T. Equipment Replacement		
Operating Impact: Communications	Future Impacts: Minimal, Maintenance Costs	
Justification: Due to records retention laws, the Village's Police and Dispatch operation requires additional storage to maintain existing records.		

Project: Copier/Paperless Packet Technology	Account #: 010-52140-335	Cost: \$9,500
Funding Source: VH I.T. Equipment Replacement		
Operating Impact: Communications	Future Impacts: Reduced Paper Costs, Soft Cost Reduction for Assembly/Delivery of Packet	
Justification: Staff will be reviewing the possibility of paperless packet technology through electronic readers such as netbooks or the IPAD. Based on current costs, the payback to going to paperless packet technology with electronic readers is 1.43 years plus a reduction of over 50,000 pieces of paper each year. It also stands to save approximately \$7,200 in packet preparation and delivery time.		

Environmentally Responsible

Project: Sanitary Sewer GIS	Account #: 20-51000-210	Cost: \$5,000
Funding Source: Sanitary Sewer Enterprise Fund(\$5,000)		
Operating Impact: Environmental Leadership	Future Impacts: Positive, Improved Maintenance of Infrastructure	
Justification: Quality records retention, coupled with improved data collection will assist the Village's long-term planning and infrastructure maintenance. Improved sanitary sewer monitoring helps reduce the inflow and infiltration issues that can ultimately affect stormwater runoff issues.		

Project: LM02 & IC02 Stormwater Study	Account #: 22-51000-216	Cost: \$30,000
Funding Source: Stormwater Utility		
Operating Impact: Environmentally Responsible	Future Impacts: Positive, Improved pollutant reduction	
Justification: Due to the drastic flooding events of July, 2010, the Village has begun the process of investigating a different watershed each year in order to determine possible future flooding mitigation. For 2011, Indian Creek 02 (Pelham Heath) will be examined, as well as Lake Michigan 02.		

Project: Pelham-Heath Metershed 0406 Study	Account #: 20-51000-216	Cost: \$20,000
Funding Source: Sanitary Sewer		
Operating Impact: Environmentally Responsible	Future Impacts: Positive, infiltration and inflow reduction	
Justification: The Village is in the process of evaluating each metershed to help alleviate inflow and infiltration concerns. For 2011, the Pelham-Heath subdivision is being examined, as it has been identified as poorly performing by the Milwaukee Metropolitan Sewerage District.		

Summary

All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2011 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.

Capital improvement projects account for the replacement and improvement of existing Village infrastructure, including streets, municipal building updates, sewers, and stormwater management. The primary source of revenue for these expenditures is levied through taxes, with the exception of sewer and stormwater utility fees. These fees help offset the tax levy while providing an equitable distribution of costs, as opposed to penalizing those with higher priced homes.

**Village of Bayside
Five Year Capital Plan**

Funding Source	Project	2011	2012	2013	2014	2015	Total
DCUS	Infrastructure	22,000	5,000	-	30,200	18,000	75,200
	Vehicles	60,000	212,000	125,000	140,000	220,000	757,000
	Equipment	16,000	111,000	29,500	28,000	-	184,500
	Computer	1,000	5,000	-	-	-	6,000
		\$99,000	\$333,000	\$154,500	\$198,200	\$238,000	\$1,022,700
Police/Court	Infrastructure	-	-	-	-	-	-
	Vehicles	44,586	44,586	44,586	44,586	44,586	222,928
	Equipment	15,200	55,141	90,000	77,047	52,500	289,888
	Computer	2,500	3,000	4,275	3,000	2,000	14,775
		\$62,286	\$102,727	\$138,861	\$124,632	\$99,086	\$527,590
Admin	Infrastructure	-	-	-	7,000	15,000	22,000
	Equipment	-	14,400	-	-	-	14,400
	Computer	62,000	2,500	2,500	2,500	2,500	72,000
		\$62,000	\$16,900	\$2,500	\$9,500	\$17,500	\$108,400
Total General Capital	\$223,286	\$452,627	\$295,861	\$332,332	\$354,586	\$1,658,690	
Roads	\$160,000	\$160,000	\$160,000	\$160,000	\$160,000	\$800,000	
Dispatch	Infrastructure	-	20,000	81,000	-	5,000	106,000
	Vehicles	-	-	-	-	-	-
	Equipment	2,640	53,422	-	-	-	56,062
	Computer	5,000	-	-	-	-	5,000
		\$7,640	\$73,422	\$81,000	\$0	\$5,000	\$167,062
North Shore Fire	Infrastructure	-	-	-	-	-	-
	Vehicles	-	-	-	-	-	-
	Equipment	34,137	-	-	-	-	-
	Computer	-	-	-	-	-	-
		\$34,137	\$0	\$0	\$0	\$0	\$0
Sewer	Infrastructure	45,341	60,341	66,500	66,500	66,500	305,182
	Vehicles	-	-	-	-	-	-
	Equipment	-	9,000	-	3,000	3,000	15,000
	Computer	10,000	-	5,000	1,500	-	16,500
		\$55,341	\$69,341	\$71,500	\$71,000	\$69,500	\$336,682
Stormwater	Infrastructure	40,000	88,000	66,000	66,000	66,000	326,000
	Vehicles	-	-	-	-	-	-
	Equipment	-	-	-	-	-	-
	Computer	5,000	-	-	-	-	5,000
		\$45,000	\$88,000	\$66,000	\$66,000	\$66,000	\$331,000
Total Capital	\$525,403	\$843,390	\$674,361	\$629,332	\$655,086	\$3,293,434	
	525,403	843,390	674,361	629,332	655,086	\$3,293,434.24	

**Village of Bayside
Five Year Capital Plan**

Funding Source	Project	2011
DCUS	C DCUS Computer	\$ 1,000
	E Mower	\$ 16,000
	I Tennis Court Resurfacing/Cracksealing/painting	\$ 22,000
	V 1 ton, 4x4 v-Plow, Deisel Pickup w/SS box/spreader	\$ 60,000
		<u>\$ 99,000</u>
Police/Court	C Computers	\$ 2,500
	E Radar Replacement	\$ 2,500
	E 8tb Storage for Station DVR (camera system)	\$ 9,500
	E Cash Register Touch Screens/printers	\$ 3,200
	V Pickup Truck Replacement-Lease	\$ 7,500
	V Marked squad lease - 2010 CV 4492	\$ 8,470
	v Unmarked	\$ 12,000
	v Marked squad lease - 2009 CV 8353	\$ 8,308
	V Marked squad lease - 2009 CV 4811	\$ 8,308
	<u>\$ 62,286</u>	
Admin	C Server Upgrade and Installation	\$ 10,000
	C Financial and Tax software program	\$ 40,500
	C Copier/Paperless Pocket Technology	\$ 10,000
	C Computer	\$ 1,500
	<u>\$ 62,000</u>	
Total General Fund Requests for Capital Spending		<u><u>\$ 223,286</u></u>
Roads	Roads in accordance with LM02	\$ 160,000
		<u>\$ 160,000</u>
Dispatch	E Digital Console Upgrade (\$7,919)	\$ 2,640
	C Financial software program	\$ 5,000
		<u>\$ 7,640</u>
North Shore Fire	E Resolution 09-04	\$ 14,398
	E Equipment	\$ 9,000
	E Resolution 10-01	\$ 10,739
		<u>\$ 34,137</u>
Sewer	C Sewer portion of Financial Software	\$ 5,000
	C GIS	\$ 5,000
	R Roads	\$ 20,000
	I ECMAR Infrastructure Fund Replacement	\$ 2,841
	I Pelham Heath Metershed 0406	\$ 20,000
	I CWFL Inrastrutre Fund Replacement	\$ 2,500
	<u>\$ 55,341</u>	
Stormwater	C Stormwater portion of Financial Software	\$ 5,000
	R Roads	\$ 10,000
	I LM02 & IC02 Stormwater Study	\$ 30,000
	<u>\$ 45,000</u>	
Total Capital		\$ 525,403

**Village of Bayside
Five Year Capital Plan**

Funding Source	Project	2012
DCUS	V DCUS Pickup Truck	\$ 22,000
	V Truck Multipurpose bodies	\$ 190,000
	E Leaf Vacuum	\$ 5,000
	E Phone System	\$ 2,000
	E Wheel Loader	\$ 44,000
	E Hydroseeder	\$ 15,000
	E Front end Loader	\$ 45,000
	C GIS	\$ 5,000
	I Outdoor Lot Extension Fencing	\$ 5,000
		<u>\$ 333,000</u>
Police/Court	C Computers	\$ 3,000
	E Copy Machine	\$ 9,500
	E Weapons Cleaner	\$ 6,841
	E Phone System	\$ 18,800
	E Defibrilators	\$ 5,000
	E Simplex Controls	\$ 15,000
	V Pickup Truck Replacement-Lease	\$ 7,500
	V Marked squad lease - 2010 CV 4492	\$ 8,470
	v Unmarked	\$ 12,000
	v Marked squad lease - 2009 CV 8353	\$ 8,308
	V Marked squad lease - 2009 CV 4811	\$ 8,308
		<u>\$ 102,727</u>
	Admin	C Computer
E Phone System		\$ 6,400
E Copy Machine		\$ 8,000
		<u>\$ 16,900</u>
Total General Fund Requests for Capital Spending		\$ 452,627
Roads	Roads to be determined	\$ 160,000
		<u>\$ 160,000</u>
Dispatch	I Dispatch Console upgrade	\$ 20,000
	E 911 Controller (\$105,469)	\$ 35,156
	E Logging Recorder (\$25,000)	\$ 8,333
	E Phone System (\$29,800)	\$ 9,933
		<u>\$ 73,422</u>
Sewer	I ECMAR Infrastructure Fund Replacement	\$ 2,841
	I CWFL Infrastructure Fund Replacement	\$ 2,500
	I Manhole Rehabilitations	\$ 5,000
	I CMOM Implementation & Infrastructure Replacement	\$ 30,000
	R Roads	\$ 20,000
	E Copy Machine	\$ 1,000
	E Phone System	\$ 8,000
		<u>\$ 69,341</u>
Stormwater	I NR 151 Pollutant Loading Reduction priorities	\$ 40,000
	I Stormwater Basin Study	\$ 30,000
	I Culvert Replacements	\$ 8,000
	R Roads	\$ 10,000
	<u>\$ 88,000</u>	
Total Capital		\$ 843,390

**Village of Bayside
Five Year Capital Plan**

Funding Source	Project	2013
DCUS	E Battery Load Tester	\$ 2,500
	E Water Heater	\$ 2,000
	E Mower	\$ 25,000
	V DCUS Pickup Truck	\$ 22,000
	V 1 ton Pickup Truck	\$ 58,000
	V Packer Rehab Yard Waste Truck	\$ 45,000
		<u>\$ 154,500</u>
Police/Court	C Computer	\$ 3,000
	C Microsoft server upgrade	\$ 1,275
	E Gas Mask Canisters	\$ 2,000
	E Shotguns	\$ 5,000
	E CCTV Replacement	\$ 50,000
	E PD Equipment Room Bar Code Inventory Scanner	\$ 25,000
	E Defibrilators	\$ 5,000
	E UPS Batteries	\$ 3,000
	V Pickup Truck Replacement-Lease	\$ 7,500
	V Marked squad lease	\$ 8,470
	v Unmarked	\$ 12,000
	v Marked squad lease	\$ 8,308
	V Marked squad lease	\$ 8,308
		<u>\$ 138,861</u>
Admin	C Computer	\$ 2,500
		<u>\$ 2,500</u>
Total General Fund Requests for Capital Spending		\$ 295,861
Roads	Roads to be determined	\$ 160,000
		<u>\$ 160,000</u>
Dispatch	E Dispatch Console Upgrade	\$ 75,000
	E Computers	\$ 6,000
		<u>\$ 81,000</u>
Sewer	C GIS	\$ 5,000
	R Roads	\$ 20,000
	I ECMAR Infrastructure Fund Replacement	\$ 4,000
	I CWFL Infrastructure Fund Replacement	\$ 2,500
	I Manhole Rehabilitations	\$ 15,000
	I CMOM Implementation & Infrastructure Replacement	\$ 25,000
	<u>\$ 71,500</u>	
Stormwater	I NR 151 Pollutant Loading Reduction priorities	\$ 50,000
	I Culvert Replacements	\$ 6,000
	R Roads	\$ 10,000
	<u>\$ 66,000</u>	
Total Capital		\$ 674,361

**Village of Bayside
Five Year Capital Plan**

Funding Source	Project	2014
DCUS	E Mower	\$ 25,000
	E Welder	\$ 3,000
	I DCUS HVAC replacement	\$ 25,000
	I Tennis Court Fencing refinishing	\$ 5,200
	V 5 yard Dump Truck	\$ 140,000
		<u>\$ 198,200</u>
Police/Court	C Computer	\$ 3,000
	E Shotguns	\$ 5,000
	E Defibrilators	\$ 5,000
	E Basement Storage System	\$ 32,047
	E Live Scan fingerprint scanner	\$ 35,000
	V Pickup Truck Replacement-Lease	\$ 7,500
	V Marked squad lease	\$ 8,470
	v Unmarked	\$ 12,000
	v Marked squad lease	\$ 8,308
	V Marked squad lease	\$ 8,308
		<u>\$ 124,632</u>
Admin	C Computer	\$ 2,500
	I Carpeting	\$ 7,000
		<u>\$ 9,500</u>
Total General Fund Requests for Capital Spending		\$ 332,332
Roads	Roads to be determined	\$ 160,000
		<u>\$ 160,000</u>
Dispatch		<u>\$ -</u>
Sewer	C Computer	\$ 1,500
	E Generator	\$ 3,000
	R Roads	\$ 20,000
	I ECMAR Infrastructure Fund Replacement	\$ 4,000
	I CWFL Inrastruture Fund Replacement	\$ 2,500
	I Manhole Rehabilitations	\$ 15,000
	I CMOM Implementation & Infrastructure Replacement	\$ 25,000
		<u>\$ 71,000</u>
Stormwater	I NR 151 Pollutant Loading Reduction priorities	\$ 50,000
	I Culvert Replacements	\$ 6,000
	R Roads	\$ 10,000
		<u>\$ 66,000</u>

Total Capital \$ 629,332

**Village of Bayside
Five Year Capital Plan**

<u>Funding Source</u>	<u>Project</u>	<u>2015</u>
DCUS		
	I Tennis court resurfacing	\$ 18,000
	V Excavator	\$ 80,000
	V 5 yard Dump Truck	\$ 140,000
		<u>\$ 238,000</u>
Police/Court		
	C Firewall	\$ 2,000
	E Shotguns	\$ 5,000
	E Defibrilators	\$ 5,000
	E Live Scan fingerprint scanner	\$ 35,000
	E Taser	\$ 4,000
	E Washer & Dryer	\$ 1,000
	E Radar Unit	\$ 2,500
	V Pickup Truck Replacement-Lease	\$ 7,500
	V Marked squad lease	\$ 8,470
	v Unmarked	\$ 12,000
	v Marked squad lease	\$ 8,308
	V Marked squad lease	\$ 8,308
		<u>\$ 99,086</u>
Admin		
	C Computer	\$ 2,500
	I Village Code Recodefide	\$ 15,000
		<u>\$ 17,500</u>
Total General Fund Requests for Capital Spending		\$ 354,586
Roads		
	Roads to be determined	\$ 160,000
		<u>\$ 160,000</u>
Dispatch		
	I Carpeting	\$ 5,000
		<u>\$ 5,000</u>
Sewer		
	E Generator	\$ 3,000
	R Roads	\$ 20,000
	I ECMAR Infrastructure Fund Replacement	\$ 4,000
	I CWFL Inrastructure Fund Replacement	\$ 2,500
	I Manhole Rehabilitations	\$ 15,000
	I CMOM Implementation & Infrastructure Replaceme	\$ 25,000
		<u>\$ 69,500</u>
Stormwater		
	I NR 151 Pollutant Loading Reduction priorities	\$ 50,000
	I Culvert Replacements	\$ 6,000
	R Roads	\$ 10,000
		<u>\$ 66,000</u>
Total Capital		\$ 655,086

The following Funds are obsolete or inactive as of 2010:

COMMUNITY RECREATION SERVICES FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
21-46720 Tennis Program	\$2,600	\$0	\$0	\$0	\$0	0%
21-46740 Revenue/Donations	2,044	-	-	-	-	0%
21-49210 Transfer from General Fund	-	-	-	-	-	0%
TOTAL COMM REC SERVICES FUND REVENUE	\$4,644	\$0	\$0	\$0	\$0	0%
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
21-51000-230 Materials & supplies	\$8,129	\$0	\$0	\$0	\$0	0%
21-51000-235 Music in the Park	250	-	-	-	-	0%
21-51000-390 4th of July/Fright Night	1,795	-	-	-	-	0%
TOTAL COMM REC SERV FUND EXPENDITURE	\$10,174	\$0	\$0	\$0	\$0	0%

COMMUNITY DEVELOPMENT AUTHORITY FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
23-41100 Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
23-51000-210 Contractual Services	\$0	\$0	\$0	\$0	\$0	0%
23-51000-211 Legal Services	-	-	-	-	-	0%
23-51000-300 Administrative	-	-	-	-	-	0%
023-51000-900 Transfer to General Fund	8,722.50	-	-	-	\$0	
TOTAL CDA EXPENDITURES	\$0	\$0	\$0	\$0		
	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
CDA FUND BALANCE	\$0	\$0	\$0	\$0	\$0	100.0%

COMPUTER SERVICE FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
24-47200 Computer Services	\$21,064	\$0	\$0	\$0	\$0	0.0%
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
24-52140-110 Salaries	\$0	\$0	\$0	\$0	\$0	0%
24-52100-210 Contractual Services	380	-	-	-	-	0%
24-52140-335 VHall Equipment Replacement	1,277	-	-	-	-	0%
24-52100-336 Software	-	-	-	-	-	0%
24-52100-700 Depreciation	-	-	-	-	-	0%
TOTAL COMPUTER SERVICE EXPENDITURES	\$1,657	\$0	\$0	\$0	\$0	0.0%
	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
24-34380 Designated Future Hardware Purc	\$16,000	\$0	\$0	\$0	\$0	0.0%
24-34000 Undesignated IT Fund Balance	17,172	-	-	-	-	0.0%
COMPUTER FUND BALANCE	\$33,172	\$0	\$0	\$0	\$0	0.0%

POLICE SPECIAL FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
25-45400 Asset Forfeiture	\$17	\$0	\$0	\$0	\$0	0%
25-48100 Interest	-	-	-	-	-	0%
25-48200 Miscellaneous Revenue	-	-	-	-	-	0%
TOTAL POLICE SPECIAL FUND REVENUES	\$17	\$0	\$0	\$0	\$0	
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
25-52100-352 Forfeiture Expenditures	\$0	\$0	\$0	\$0	\$0	0%
POLICE SPECIAL FUND BALANCE	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
25-34120 Designated Asset Forfeiture	\$773	\$0	-	\$0	\$0	0%
25-34000 Undesignated Fund Balance	4,090	-	-	-	-	0%
25-34100 Fund Balance Reserve	-	-	-	-	-	0%
25-34130 Designated Dare	-	-	-	-	-	0%
POLICE SPECIAL FUND BALANCE	\$4,863	\$0	\$0	\$0	\$0	

NORTH SHORE LIBRARY FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
26-41100 North Shore Library Property Tax	\$140,902	\$0	\$0	\$0		0%
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
26-55100-227 North Shore Library	\$140,884	\$0	\$0	\$0	\$0	0%
	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
LIBRARY FUND BALANCE	\$0	\$0	\$0	\$0	\$0	-100.0%

NORTH SHORE FIRE DEPARTMENT FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
27-41100 North Shore Fire Dept Property Tax	\$744,713	-	-	-	-	0%
27-44350 Cell Tower Fees	2,683	-	-	-	-	0%
27-43520 Fire Insurance Dues	16,098	-	-	-	-	0%
Total Revenues	\$763,494	-	-	-	-	
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
27-52200-224 North Shore Fire Dept	\$717,068	-	-	-	-	0%
27-52200-233 North Shore Fire Dispatch	27,464	-	-	-	-	0%
27-52200-376 Fire Insurance Dues	16,098	-	-	-	-	0%
	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
NSFD FUND BALANCE	\$0	\$0	-	\$0	\$0	-100.0%

MOBILE DATA COMMUNICATIONS INFRASTRUCTURE FUND

Revenues	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
29-43220 Intergovernmental Revenue (MDC)	5,040	-	-	-	\$0	-100%
29-48100 Interest	3	-	-	-		-100%
TOTAL MDC REVENUES	\$5,043	\$0	\$0	\$0	\$0	-100%
Expenditures	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
29-52100-353 MDC Infrastructure	7,118	\$0	\$0	\$0	\$0	0%
TOTAL MDC EXPENDITURES	\$7,118	\$0	\$0	\$0	\$0	
	2009 Actual	2010 Budget	September-10	2010 Projected	2011 Proposed	% Change
29-34290 Designated MDC Infrastructure	\$918	\$0	\$0	\$0	\$0	0%
MDC INFRASTRUCTURE FUND BALANCE	\$918	\$0	\$0	\$0	\$0	

VILLAGE FINANCIAL, MONETARY, AND BUDGETARY POLICIES

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.

GENERAL OPERATIONS POLICY

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

A. Accounting

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

B. Revenue

- Each year and whenever appropriate, existing revenues will be re-examined and possible new sources of revenues will be explored to ensure that we are maximizing our revenue potential. In addition, major revenues will be projected for at least the next three years.
- Legally restricted revenues will be avoided when they adversely affect the short or long-term financial health of our government. One-time revenues will be used for capital improvements or as legally restricted to a specific purpose.
- Each year and whenever appropriate, intergovernmental revenues will be reviewed to determine their short and long-term stability, to minimize the impact of any adverse changes. Intergovernmental revenues shall be used as legally prescribed or otherwise set forth by policy.
- Any amounts due to the Village will be carefully and routinely monitored. An aggressive policy of collection will be followed for all receivables, including

property taxes. In addition, proprietary funds will generate revenue sufficient to support the full direct and indirect costs of these funds.

- All potential grants and other aid shall be carefully examined for matching requirements and restrictive covenants, to ensure that our participation in such grants will be beneficial and cost-effective.

C. Budget & Capital Improvements

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

BUDGET AMENDMENT POLICY

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

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)).

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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.

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. **Depositing of Funds:**

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

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

1. **Deposit Insurance:**

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

2. **Depository Agreement:**

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

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

B. Preferences for Local Financial Institutions:

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

COLLATERALIZATION

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

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.

INVESTMENT TRANSACTIONS & PARAMETERS

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

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

B. **Securities Firms:**

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

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 three (3) years, except for reserve funds. The maximum dollar-weighted average maturity for pooled investments will not exceed two (2) years. Reserve funds may be invested in securities not to exceed ten (10) years if the maturity of such investments is made to coincide as nearly as practicable with the expected call date or final payment date, whichever is shorter. For securities with adjustable rate coupons, the average time to coupon reset will be used as a measure of average maturity.

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.
- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance 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.

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

- A. General Fund – The fund balance shall not be less than 20% of the budgeted general fund appropriations and 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 to the following:

- 50% to the Road Reserve Fund;
 - 25% to the DCUS Capital Reserve Fund;
 - 10% to the Police Department Capital Reserve Fund;
 - 10% to remain in General Fund Balance;
 - 5% to the Administrative Services Capital 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. DCUS Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- E. Police Department Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- F. Administrative Services Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- G. 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.
- H. 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.
- I. 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.

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.

CAPITALIZED FIXED ASSETS POLICY

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

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$1,000. 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.

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 \$1,000. If sale value is less than \$1,000, 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, storm water 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 \$1,000 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 \$1,000 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 \$1,000 or more with an expected useful life greater than one year.
Specialized Public Safety Equipment	Certain communications equipment, copiers that individually cost \$1,000 or more with an expected useful life greater than one year.
Motorized road equipment, i.e.	All permanent or semi-permanent attachments

cars, trucks, or ambulances	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 \$1,000 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 \$1,000 or more with an expected useful life greater than one year.

PURCHASING & EXPENDITURE/EXPENSE POLICY

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 following (below) expenditure/expense policy statements.

- A. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented. In addition, expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
- B. Financial reports will be provided to the Village Board, Village Manager, and Department Heads on a monthly basis.
- C. Requests for competitive bids, proposals, formal and informal quotes, and other methods of seeking and encouraging vendor competition will be obtained as required by law for public construction contracts or otherwise established by the Village Board or Village Manager. The Village will seek a minimum of three quotes for any proposed expenditure/expense over \$2,500.
- D. Arrangements will be encouraged with other governments, private individuals, and firms, to contract out or cooperatively deliver services, in a manner that reduces cost and/or improves efficiency and effectiveness while maintaining service quality.
- E. The full direct and indirect costs will be calculated for any service provided for a fee or charge, or where there is a potential for the reimbursement of such costs.
- F. All appropriations shall lapse at the close of the fiscal year to the extent that they shall not have been expended or encumbered.
- G. The Director of Public Works, Police Chief, Village Clerk/ Treasurer shall each have authority for the purchase of single items or amounts of materials, supplies, equipment and services, the purchase price of which is less than \$1,000 without previous approval of the Village Board or the Village Manager.

- H. 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 or 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.
- I. 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.
- J. 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 \$2,500 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 \$2,500 which are settled by the village manager shall be routinely reported to the village board for informational purposes.
- K. 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.
- L. 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.
- M. 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

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 collecting the delinquent funds owed to the Village exceed the amount of the delinquency.
- F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the 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

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 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 DUCS 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 – DPW:** 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.

GLOSSARY

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

DPW: 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.