



**2012** ANNUAL BUDGET



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Robb DeGraff

William Hersch  
Daniel Muchin

James Petersen  
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Jack Jacobson  
David Smulyan  
Roger Derenne

**Vision Statement**

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

## Village Staff

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Andrew K. Pederson, Manager

### **Administrative Services**

Lynn Galyardt, Director  
Kayla Chadwick, Management Assistant  
Michael Pedersen, Management Intern

### **Assessor**

Accurate Appraisal, LLC.

### **Attorney**

Christopher Jaekels, Davis and Kuelthau, S.C.

### **Building Inspector**

David Zamaites, Independent Inspections, Ltd.

### **Community and Utility Services**

Alex Henderson, Deputy Village Manager, Director  
Cody Loew, Management Assistant  
Rich Hauser, Foreman  
Dennis Klumb, Mechanic/Municipal Tech.  
Bryan Herbst, Municipal Tech.  
Scott Matusewic, Municipal Tech.  
Dave Steger, Municipal Tech.  
Graham Hildebrandt, Municipal Tech.  
Zach Bergeron, Seasonal

### **Dispatch**

Mary Rauenbuehler, Operations Manager  
Todd Bolton, Dispatcher  
Bridget Gitlewski, Dispatcher  
Gina Kleebea, Dispatcher  
Tammie Kochevar, Dispatcher  
Rachelle Naab, Dispatcher  
Joseph Walton, Dispatcher/Assistant Court Clerk

### **Engineer**

Kapur & Associates

### **Information Technology**

Scott Grahn, IT Manager

### **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  
Christopher Janssen, Officer  
Eric Miller, Officer  
Jennifer Mioduszewski, Officer  
Charles Paige, Officer

### **Health Department**

Jamie Berg, Director  
Naomi Dassow, Bayside Registered Nurse

### **North Shore Fire Department**

Robert Whitaker, Chief

### **North Shore Library**

Richard Nelson, Director

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## Mission Statement

To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village through integrity, service and solutions.



## **VISION**

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

## **MISSION**

To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village through integrity, service and solutions.

## **VALUES FOR OUTCOMES**

### **Fiscal Integrity:**

Provide strong current and future financial stability.

### **Civic Commitment:**

Provide inviting public spaces, promote aesthetic appeal and support community values.

### **Service Excellence:**

Provide solution-based innovative services.

### **Citizen Engagement:**

Provide practical, timely and effective communications.

### **Sustainability:**

Provide solutions to promote the Village's natural resources.

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The Village received the Government Finance Officers Association Distinguished Budget Award for 2011. Bayside has received the award for the following years, beginning January 1:

2008

2009

2010

2011



The Government Finance Officers Association of the United States and Canada (GFOA) presented the award to the Village of Bayside for its annual budget. The award is valid for one year only. We believe the 2012 budget conforms to the program requirements, and will be submitting to GFOA to determine eligibility for another award.

# BAYSIDE FACTS

## OVERVIEW

- Incorporated as a Village on February 13, 1953.
- Village Manager/Village Board form of government.
- Board of Trustees is made up of six members, along with a Village President. Village President and Board of Trustees are elected on a non-partisan basis with staggered 3 year terms.
- A fully developed community with:
  - 81% of total acreage zoned for residential use
  - 15% zoned for natural conservancy
  - 4% for business use
  - No industrial property
- Home to the Schlitz Audubon Nature Center (SANC).

## LOCATION AND CLIMATE

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

## GENERAL POPULATION

- A population of 4,389 residents (2010 Census).
- The total population has decreased by 2.86% or by 129 people since 2000 (2000 and 2010 Censuses).
- There are a total of 1,831 households and families in Bayside (2010 Census).
- The average household size is 2.38 persons (2010 Census).
- The median age of a resident is 48 years old (2010 Census).
- 81.50% of residents live in owner occupied housing (2010 Census).
- The median value of a home is \$338,769.
- The median household income is \$81,164, while the mean household income is \$117,189 (American Community Survey, 2005-2009).
- The per capita income is \$46,512 (American Community Survey, 2005-2009).

## EDUCATIONAL OPPORTUNITIES

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

## ECONOMY

- 59% of residents are actively employed and only 4.7% are unemployed. The remaining 36.3% of residents are not in the labor force (American Community Survey, 2005-2009).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2010 Property Tax Bill, 26% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The largest employer is the Mark Travel Corporation which employees 602 people.
- The majority of commercial development is located along either Brown Deer Road/State Highway 32 or North Port Washington Road.

## PARKS, RECREATION, AND NATURAL AREAS

- The Village owns and maintains the 7.1 acre Ellsworth Park, located across from Bayside-Fox Point Middle School. The park features a baseball diamond, tennis & volleyball courts, soccer fields, ADA accessible playground equipment, and newly renovated pavilion with restrooms. Residents are able to rent the Pavilion for events and parties.
- The Village owns and maintains 3,297 street trees in the right-of-way, valued at over \$3,125,621.
- The Village owns and maintains 346 trees in Ellsworth Park and other publically owned properties, like Village Hall, which are valued over \$212,828.
- A portion of Doctors Park, a Milwaukee County Park, is located in the Village along Lake Michigan in the southeast corner of the Village.

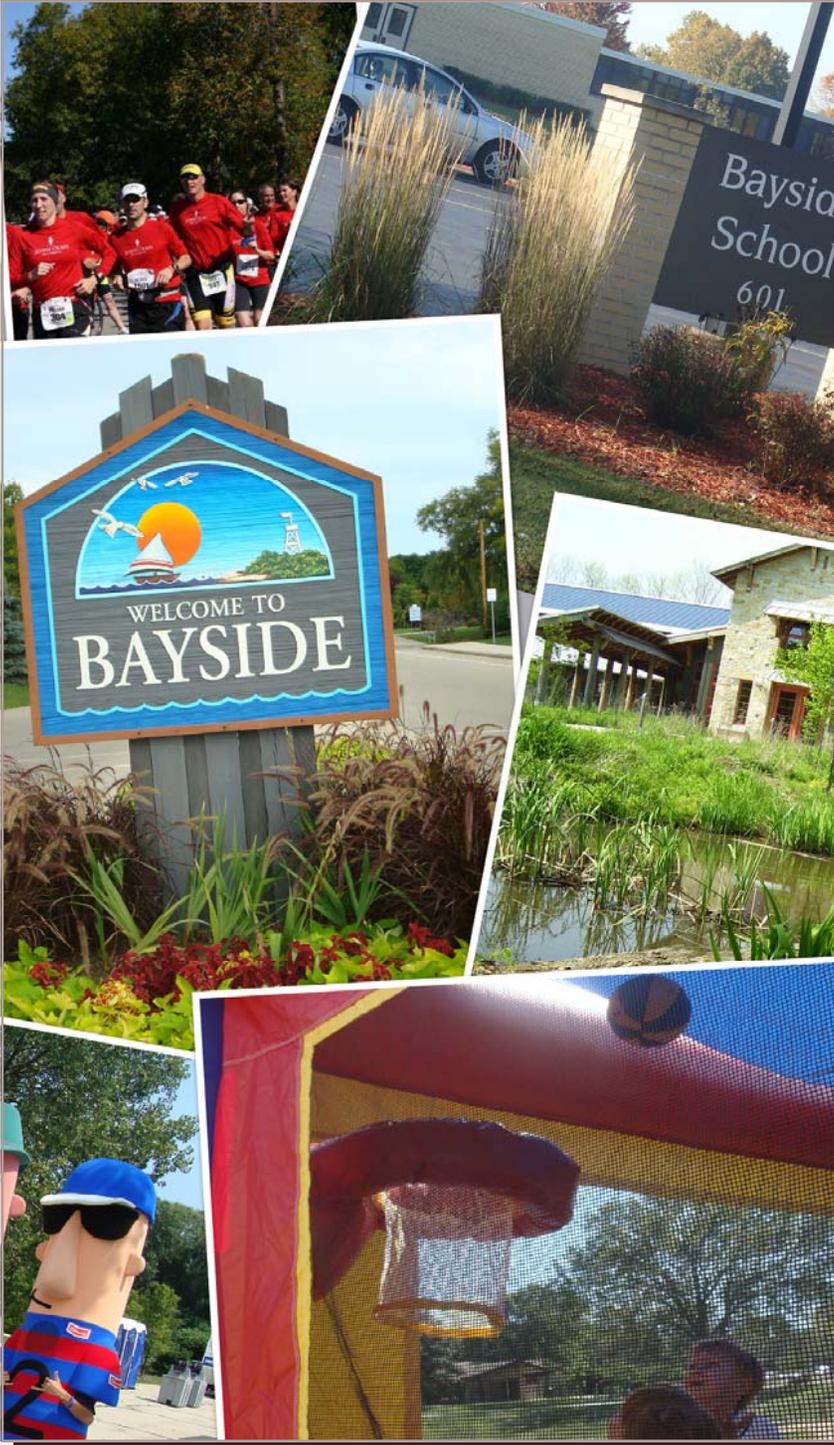
- The Village is home to the 185 acre Schlitz Audubon Nature Center (SANC), located along Lake Michigan. The SANC has over six (6) miles of hiking trails and a 60 foot tall observation tower. Residents can also rent out their banquet facilities for weddings, parties, etc.
- Senior residents are served by the Fox Point-Bayside LX Club, which provides activities six (6) days a week to all seniors in the North Shore Community.

## COMMUNITY AND UTILITY SERVICES

- Provides curbside garbage collection services on a weekly basis to all Village residents, along with biweekly recycling collection services. Up-the-drive service is also available to residents.
- Provides yard waste collection services from spring until the end of fall and provides loose leaf collection services in the fall.
- Maintains 135,000 feet of sanitary sewer lines that collect water from sinks, showers, toilets, etc., as well as 602 manholes. The water is eventually carried to and treated by the Milwaukee Metropolitan Sewerage District.
- Manages stormwater through a ditch and culvert system. Bayside's stormwater system is completely separate from its sanitary sewer system, and directs all excess water towards outlets that eventually drain into Lake Michigan, with twelve (12) major outfalls.
- Owns and maintains 46.3 miles of street mile lanes.
- There are four private water trusts: Vista Del Mar, Northway #1, Northway #2 and Santa Monica Blvd. The majority of the homes in Bayside have private wells.
  - 29% of homes served by City of Mequon municipal water.
  - 71% served by private well or private water trusts.
- Provides forestry services like tree pruning, planting, and removal on public-owned trees.

## PUBLIC SAFETY

- Residents are provided police protection by the Village Police Department, while their fire protection services are provided by the North Shore Fire Department.
- Home of the newly consolidated dispatch center that will service the North Shore Communities of Whitefish Bay, Glendale, Shorewood, Brown Deer, River Hills, Fox Point, and the North Shore Fire Department.
- North Shore Fire Department has 99 full-time Firefighters on staff.
- North Shore Fire Department Station No. 5 is located in Bayside.
- Bayside Police Department has 13 full-time sworn police officers who provide 24 hour protection and service.
- Police Department personnel are Emergency Medical Technician (EMT) certified.



# COMMUNITY AWARDS

## 2011

- \* Public Policy Forum – Innovate Response to Tough Budget Times
- \* Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- \* International City/County Managers Association (ICMA) Performance Measurement Award of Distinction
- \* Tree City USA/Bird City USA

## 2010

- \* ICMA Community Sustainability Award (Under 10,000)
- \* Government Finance Officers Association Distinguished Budget Presentation Award
- \* Tree City USA/Bird City USA

## 2009

- \* Milwaukee Business Journal's Green Community of the Year
- \* 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

## 2008

- \* Government Finance Officers Association Distinguished Budget Presentation Award
- \* 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



## 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.



**Lion's Gate, located at Lake Drive and Fairy Chasm Road**

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

In 1953, a small group of residents living in part of the former Town of Milwaukee met to discuss independent incorporation or annexation by the City of Milwaukee. The step into the future was made when 467 persons incorporated the Village of Bayside, on February 13, 1953. Today Bayside comprises approximately 2.39 square miles. Approximately 81% 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.



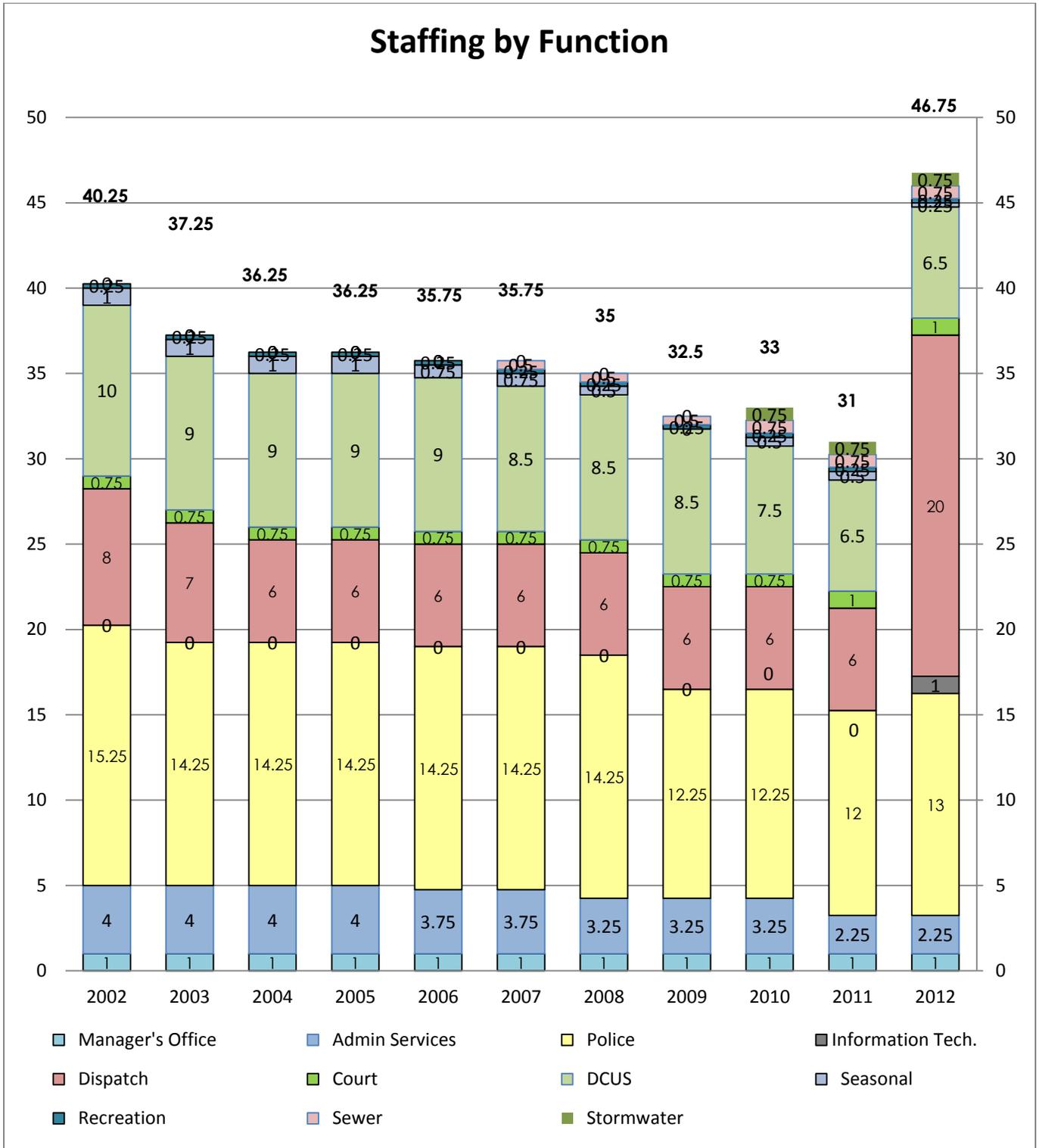
**Bayside Village Hall**

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.



## Staffing by Function



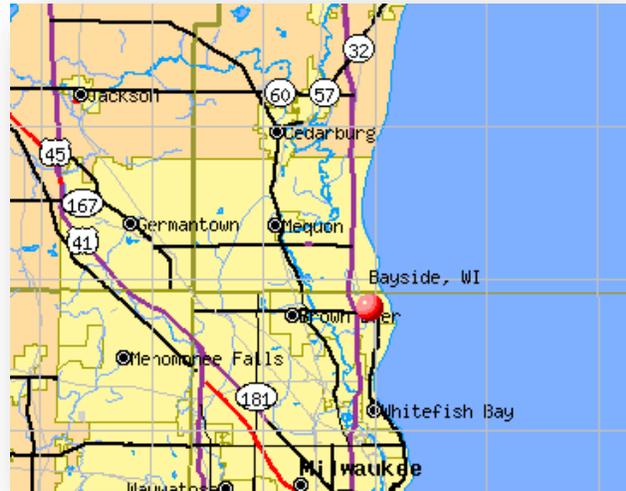
## Joint Services and Initiatives

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

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

- Dispatch 911 Services
- North Shore Fire Department, Regional Telecommunication Commission
- Mobile Data Communication Infrastructure group
- North Shore Health Department
- Milwaukee Area Domestic Animal Control Commission
- Milwaukee County Public Works Emergency Response Mutual Aid



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

- Mobile Data Communication Infrastructure group and Joint Incident Command Station

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

- Public Works Shared Services

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

- Capacity Management Operations and Maintenance
- Emerald Ash Borer Management Plan (Bayside, Brown Deer, Fox Point, River Hills, Schlitz Audubon)

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

- North Shore Library

### **Bayside, River Hills**

- Municipal Court

### **Bayside, Fox Point**

- Senior Center

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## **Fiscal Year 2012 Recommended Budget Executive Summary**

The fiscal year 2012 Village budget represents a multi-year effort of innovation, leadership, and a long-term vision of providing services to our community in the most cost effective and efficient manner. During this time, Bayside has succeeded in many ways. We have maintained financial strength, advanced an ambitious agenda, and enhanced focused on performance metrics.

- The cost of operating the Village government in 2012 will be the same as it was in 2011 with no property tax levy increase, despite rising costs and reduced revenues in numerous areas.
  - Property tax levy is the same as it was in 2011 at \$4,372,787.
  - Overall expenses for Village operations will be \$9,704,907.
  - Budget is balanced.
  - Revenues provided by the State were reduced by 11.5%, or \$71,633.
- Annual fee for sanitary sewer and stormwater management funds are proposed to be \$394 and \$139, respectively.
  - Represents monthly increase of \$1.42 and \$1.17 respectively.
  - The increased fees are being used to address major infrastructure investments and offset the debt service on previous infrastructure investments.
- Of each tax dollar collected, 26 cents goes to the Village.
- Five (5) long-term strategic values adopted by the Village Board of Trustees.
  - Fiscal Integrity
  - Civic Commitment
  - Service Excellence
  - Citizen Engagement
  - Sustainability
- Operationally speaking:
  - Continuity of operations and services as provided in 2011 to 2012;
  - Building, staffing and operating the newly consolidated Bayside emergency dispatch Communications Center;
  - Funding for public safety needs, including hiring one additional police officer as part of the implementation of the Village's succession plan;
  - Investment in infrastructure, including:
    - Extensive road resurfacing project for 2012;
    - Sanitary sewer system repairs to the Pelham-Heath subdivision sanitary sewer infrastructure;
    - Stormwater management infrastructure replacement and upgrades.
      - Continued funding of information technology needs to utilize technology to its fullest and most effective capacity;
      - Maintenance of Village facilities and grounds
- Ambitious agenda: the Village Board adopted 116 goals for 2011 and 111 goals for 2012.
- Bayside was one of twelve (12) municipal governments worldwide to receive the ICMA Certificate of Distinction in Performance Measurement
- Bayside was recognized by the Government Finance Officers Association, International City/County Management Association, Public Policy Forum, Bird City USA, and Arbor Day Foundation in 2011 for the efforts in implementing the long term strategic values for outcomes set forth by the Village Board.

November 3, 2011

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

The Village's budget is the blueprint for financial and policy decisions implemented during each fiscal year. The budget is the single most important document we have for establishing control over the direction of change and determining the future. It lays the groundwork for what we hope will be our community's accomplishments in the future. Within the pages of the document, you will find:

- A fiscal plan
- Revenue and expenditure summaries
- Policy statement
- Goals and objectives
- An annual operating program
- A long range planning guide
- A management tool to ensure financial control
- Performance measures to ensure accountability and evaluate performance

### ***Fiscal Year 2012 Summary***

It is with great respect that I present the 2012 recommended Executive Budget. The 2012 budget provided many challenges as we define the new normal as an organization, community and economy. It represents a multi-year effort of innovation, leadership, and a long-term vision of providing services to our community in the most cost effective and efficient manner. During this time, Bayside has succeeded in many ways. We have maintained financial strength, advanced an ambitious agenda, and enhanced focused on performance metrics.

It is therefore with the tremendous effort of the entire Bayside team that we present the 2012 Executive Budget with no property tax levy increase. The cost of operating the Village government in 2012 will be the same as it was in 2011, despite rising costs and reduced revenues in numerous areas. The recommended 2012 budget is balanced, keeping in mind the priorities and long-term responsibilities we have to our community, and is within the parameters of the financial guidelines set forth by the Village Board.

Despite rising costs and reduced revenue, the 2012 overall property tax levy is the same as it was in 2011 at \$4,372,787.

## Long Term Strategic Values for Outcomes

Each initiative, expenditure, and performance metric are categorized by the five (5) long-term strategic values adopted by the Village Board of Trustees:

### **Fiscal Integrity:**

- Provide strong current and future financial stability.

### **Civic Commitment**

- Provide inviting public spaces, promote aesthetic appeal and support community values.

### **Service Excellence:**

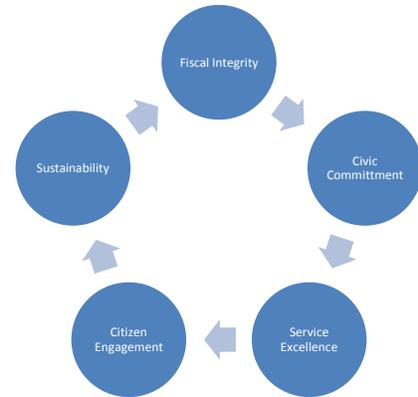
- Provide solution-based innovative services.

### **Citizen Engagement:**

- Provide practical, timely and effective communications.

### **Sustainability:**

- Provide solutions to promote the Village's natural resources.



## Implementing the New Normal

### Impacts from the State of Wisconsin

In early 2011, legislation that would fundamentally change how local governments funded operations was adopted by the State of Wisconsin. The Budget Repair Bill and 2011-2013 budget significantly impacted municipalities shared revenues and monies received from the State, operating procedures, as well as the employer/employee relationship and employee benefits. Measures that influence the financial restraints placed upon the Village include:



### State Budget Impacts

- **Seventh consecutive year of levy limits.**
  - 0% for the fiscal years 2012-2013;
- **Shared Revenue cuts of 25%, or \$20,132;**
- **General Transportation Aids cut by 10%, or \$36,870;**
- **Recycling Grant Program reductions of 47.1% or \$17,790.**
- **Overall, revenues provided by the State were reduced by 11.5%, or \$71,633.08.**

The Budget Repair Bill and Act 10 also fundamentally changed the employer/employee relationship and the benefits provided to municipal employees:

#### **Wisconsin Retirement System (WRS) Pension Contributions**

- Act 10 required all general municipal employees to contribute their share to the WRS in an amount equal to 50% of all actuarially-required contributions. Protective service, sworn public safety personnel were exempted from the law. (Additional information on the overall effect on Bayside can be found on page 40).

#### **Changes to the State's Local Government Group Health Insurance Plan**

- Municipalities participating in the State's local government health insurance plan are now prohibited from paying more than 88% of the premium, except as otherwise provided in a collective bargaining agreement.

#### **Collective Bargaining**

- The Budget Repair Bill also limited the right to collectively bargain for all municipal employees, except public safety employees. Municipalities are now prohibited from collectively bargaining with unions representing general municipal employees on any factor or condition of employment except for base wages.

#### **Personnel Changes**

One major change for 2012 which is reflected in the Village's overall staffing model is the affect the consolidation of public safety communications in Bayside will have on overall personnel. The Village will be hiring an additional 15 employees to operate the new dispatch center. These individuals include supervisors, dispatchers, and information technology staff.

While much of the interviewing process is occurring in late 2011, these positions will not be filled and funded by Bayside until early 2012, with an anticipated center opening in July, 2012. These new team members, combined with the addition of one police officer in 2012 as part of the Village's succession plan, will increasing Village staffing by 36%. (See page 15 for details.)

#### **Diminishing Returns**

Another area of significant revenue reductions has been interest earnings. Since 2006, interest earnings have reduced by 86%, or \$218,206. We anticipate an additional reduction of 11%%, or \$4,300 in 2012. (See page 62 for details.)

Interest earnings have decreased by 86%, or \$218,206, since 2006.

#### **Operating Costs Rise**

While revenues have and continue to decrease, thus creating more reliance on the property tax which is capped by State Levy Limits, operational costs also continue to rise. Cost increases include:

- Worker's compensation insurance
- Fuel and energy costs
- Health insurance
- Commodity/equipment purchases
- General materials and supplies

#### **Leading the Way**

Through these difficult economic times, Bayside has succeeded in many ways. We have maintained financial strength, advanced an ambitious and innovative agenda, and focused on measuring performance to maintain or enhance the services it provides at the same time the above factors are impacting the Village's ability to pay for these services. This has been made

possible and achieved by strong leadership from the Village Board and implementation by Village Management.

### **Strong Financial Health**

- As an indicator of financial health, Bayside continues to maintain its highest achievable bond rating of Aa2, maintains financial integrity through sound and rigorous financial audits, maintains appropriate fund balances, continues to implement its long term levy stabilization funding program, and is addressing its current needs while funding its long terms needs as well. In 2012, the Village's financial plan includes:
  - Continuity of operations and services as provided for in 2011 to 2012;
  - Building, staffing and operating the newly consolidated Bayside Emergency Dispatch Communication Center;
  - Funding for public safety needs, including hiring one additional police officer as part of the implementation of the Village's succession plan;
  - Investment in infrastructure, including:
    - Extensive road resurfacing project for 2012;
    - Sanitary sewer system repairs to the Pelham-Heath subdivision sanitary sewer infrastructure;
    - Stormwater management infrastructure replacement and upgrades
  - Continued funding of information technology needs to utilize technology to its fullest and most effective capacity;
  - Maintenance of Village facilities and grounds

### **Ambitious and Innovative Agenda**

With regards to the ambitious and innovative agenda, the Village Board adopted its Goals, Initiatives and Outcomes for the 2011 and the proposed 2012 Goals, Initiatives, and Outcomes. In 2011, the Village Board adopted 116 goals, of which 55 are already complete, six that are 75% complete, 13 that are 50% complete. For 2012, an additional 111 Goals, Initiatives, and Outcomes are proposed.

### **Operationally speaking...**

During 2011, the Village made progressive changes to help improve overall operational efficiency, while still providing the service delivery residents have come to expect.

- Purchase of new single laborer automated loose leaf collection unit
  - One laborer operated (down from 2);
  - Removal of potential injury related to leaf collection;
  - Ability to collect leaves more efficiently, especially during inclement weather;
  - Cost savings of approximately \$50,000 over purchase of new trailer mounted unit.



- Implementation of Curbside Garbage/Recycling:
  - 34% decrease in overall collection labor hours;
  - 43% increase in overall recycling tonnage collected;
  - 4% increase in the recycling diversion rate.
- Progressive Action (as seen in Case Studies beginning on page 44)
  - Projected WRS savings of \_\_ over the adopted State legislation through collective bargaining with the Police & Dispatch Unions;
  - Innovative approach to curb speed and draw motorists' attention through an Emotionally Intelligent signage competition.
  - The Village was selected to give a presentation on the program in April at the 2012 Transforming Local Government Conference.
  - The selection results in Bayside receiving a national award as a model for civic engagement.

**Performance Measurement**

Concerning performance measurement, Bayside's Performance Management System recently won the 2011 International City/County Management Association (ICMA) Center for Performance Measurement "Certificate of Distinction", one of 12 communities recognized internationally.

- Readers will 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.
- This year continues the Village's focus on Budgeting for Outcomes. In traditional budgeting, we start with last year's costs, then add or subtract. In Outcome Based Budgeting, leaders start with organizational efficiency assessments, lean principles, and the results citizens' value. As you will find throughout this document, goal setting and performance measurement, based upon critical outcomes, are key contributors to the Village's funding model and budgeting process.

Bayside was one of 12 municipal governments worldwide to receive the ICMA Certificate of Distinction in Performance Measurement

## How is the Village Spending my Tax Dollars?

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$338,769. The Village tax rate is \$7.07/\$1,000 in 2012. 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:	\$338,769	Property Tax (Bayside portion):	\$2,395.10
Monthly Cost:	\$199.59	Sanitary sewer/Stormwater Fees	\$533.00

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.

**\$13.53**

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

**\$56.47**

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

**\$24.29**

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

**\$0.84**

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

**\$0.89**

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

**\$15.50**

**Sanitary Sewer:** \* Separate utility charge covers expenditures related to the maintenance and operation of the sanitary sewer system. (Annual fee is \$394)

**\$32.83**

### **Community and Utility Services:**

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

**\$22.90**

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

**\$1.27**

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

**\$28.65**

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

**\$23.19**

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

**\$7.62**

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

**\$4.44**

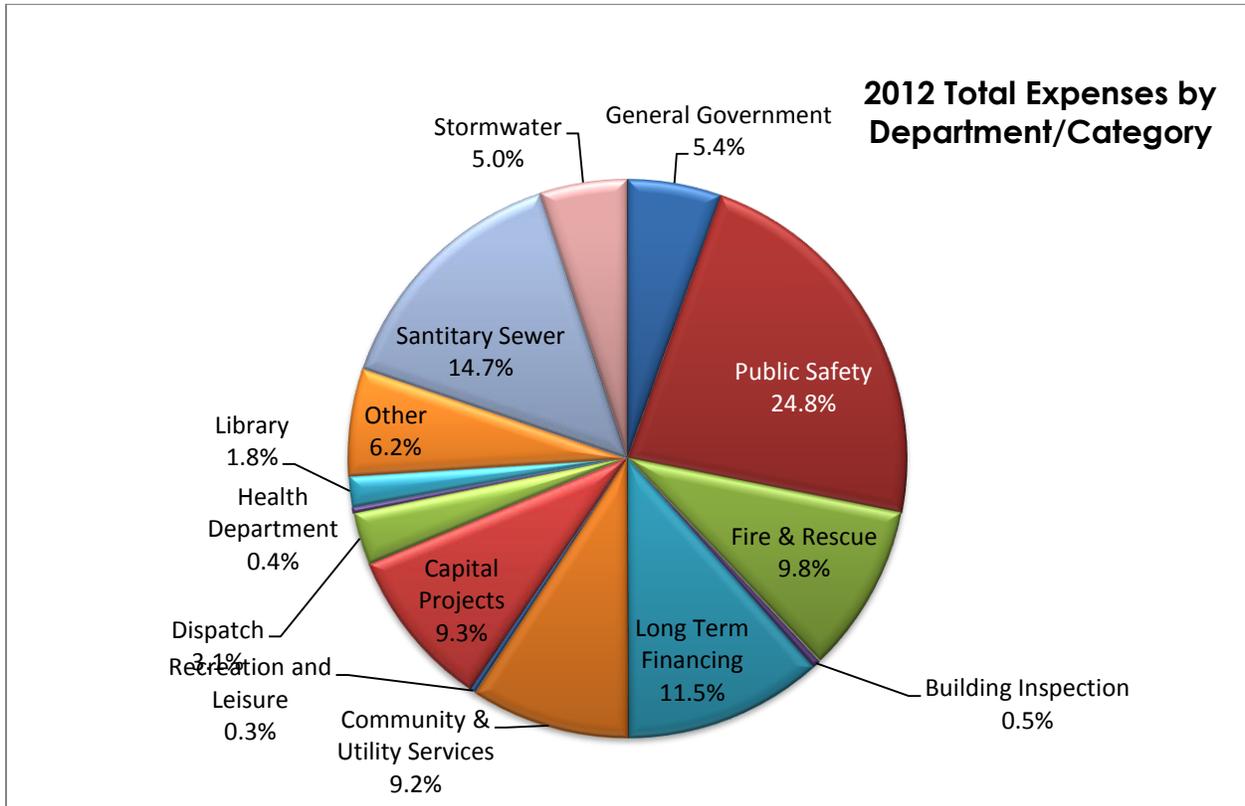
### **Stormwater Management:**

\*Separate utility charge covers expenditures related to the maintenance and operation of the stormwater management system. (Annual fee is \$139)

**\$11.58**

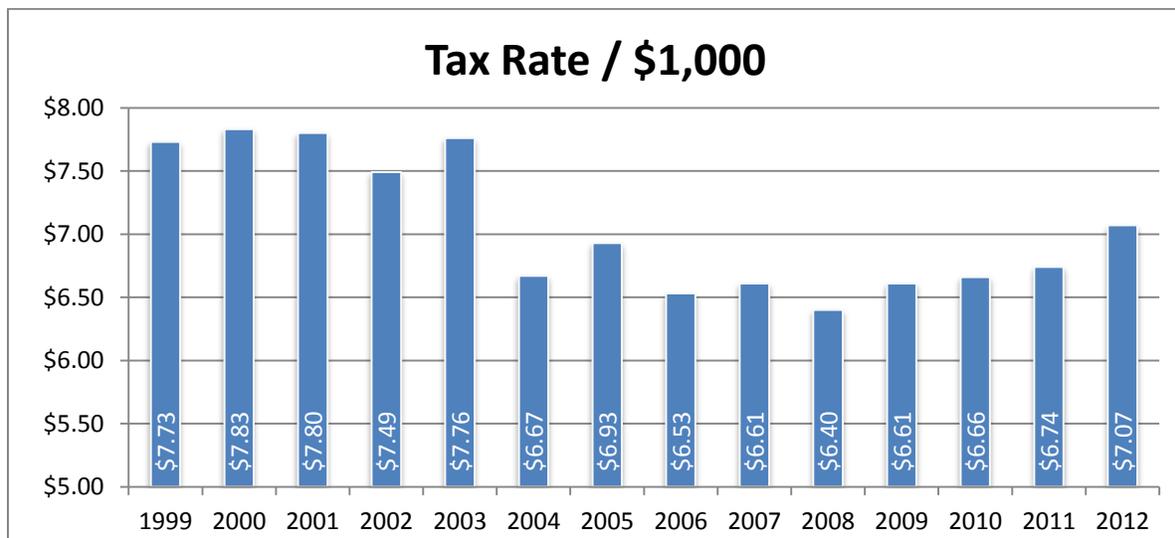
\*Denotes separate fee that is not included in the tax levy.

As one can see, the cost of the services the Village provides range from a low of \$0.84 cents per month for Recreation and Leisure services to \$56.47 for Police and Municipal Court services. Below, readers can find the breakout of total expenses by service delivery area in 2012. The following chart illustrates the percentage allocation of the operational expenditures for all Village related services for 2012.



### Tax Rates

The chart below illustrates the Village's historical tax rate. As you can see, the tax rate has leveled and remained relatively stable since 2006. Due to an average four percent (4%) reduction in property values, the tax rate does increase in 2012.

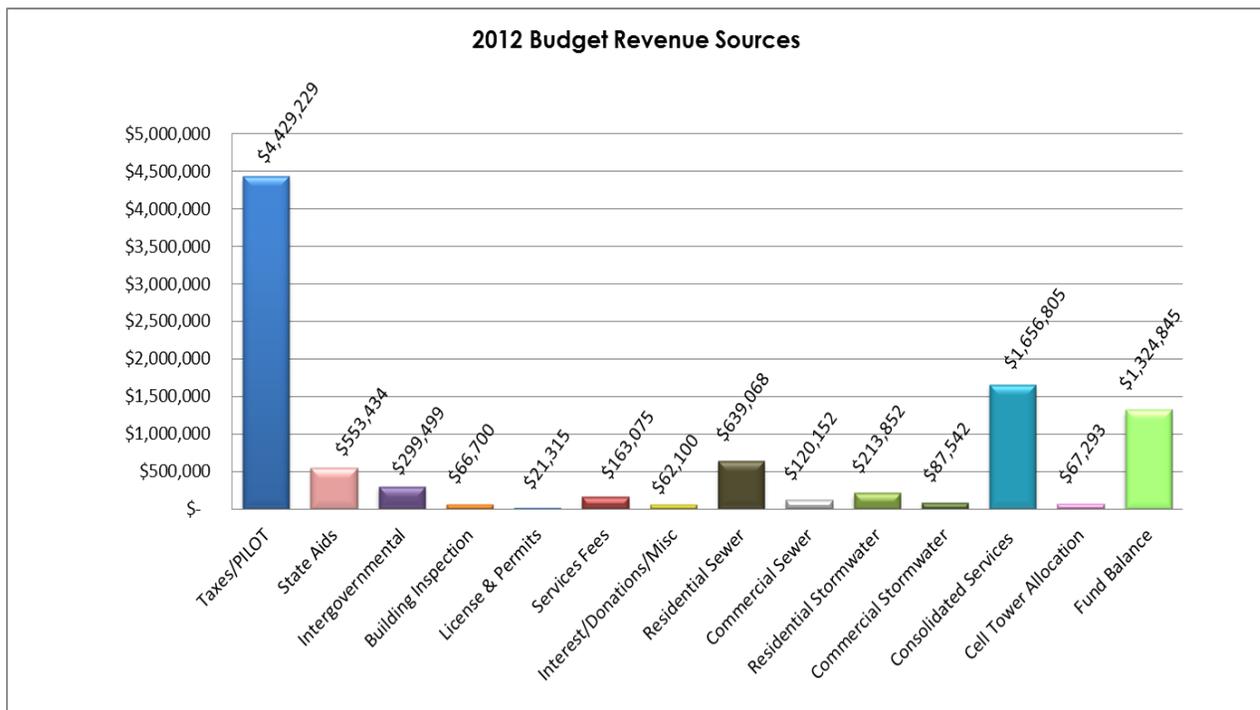


### Fiscal Year 2012 Financial Plan

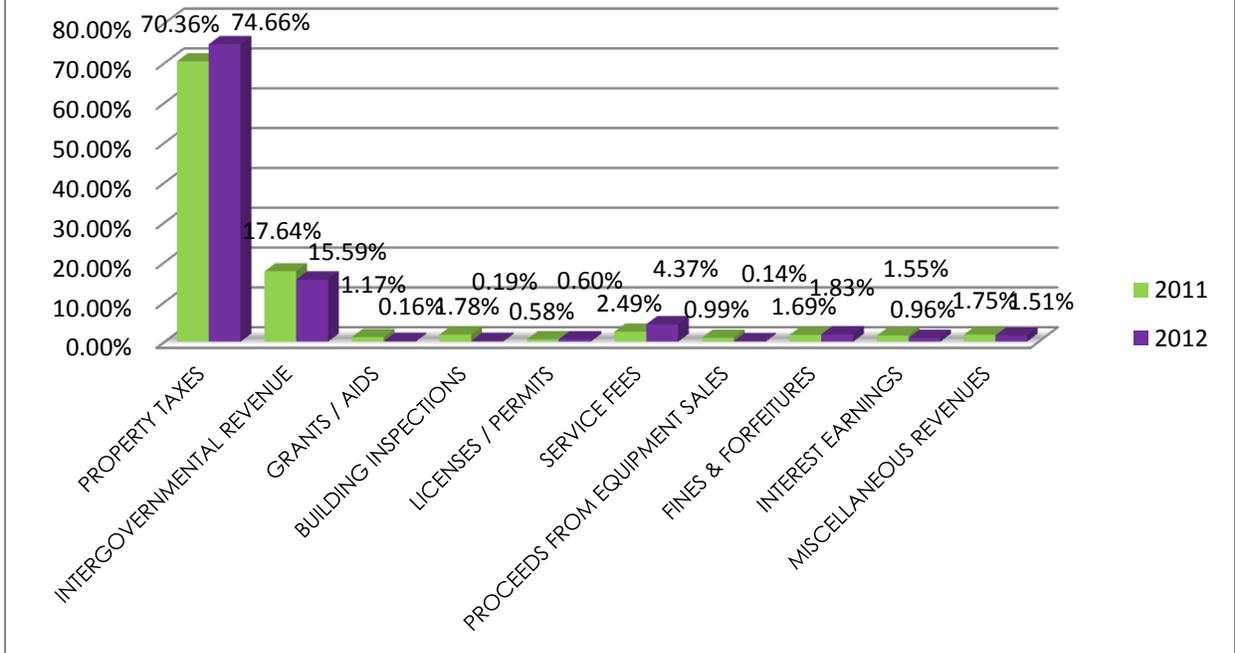
Overall spending of Village operations will be \$9,704,907 in 2012 as indicated below. The increase in spending is directly attributed to the implementation of the Dispatch consolidation, in which Bayside has entered into intergovernmental agreements to provide the service to the seven North Shore communities and North Shore Fire Department. Bayside will be compensated by the other six taxing jurisdictions for their proportionate share of the operation and service provided.

	2011 Adopted	2012 Recommended	Percent Change
<b>General Fund</b>	\$3,568,458	\$3,575,291	<b>0.19%</b>
<b>North Shore Library</b>	\$196,106	\$143,491	<b>-26.83%</b>
<b>North Shore Fire Department</b>	\$816,141	\$785,840	<b>-3.71%</b>
<b>North Shore Health Department</b>	\$28,807	\$28,807	<b>0.00%</b>
<b>Dispatch</b>	\$486,843	\$1,903,291	<b>290.95%</b>
<b>Long Term Financial Fund</b>	\$822,325	\$926,973	<b>12.73%</b>
<b>Sewer Enterprise Fund</b>	\$797,131	\$1,184,672	<b>48.62%</b>
<b>Stormwater Fund</b>	\$461,350	\$406,393	<b>-11.91%</b>
<b>Capital Funds</b>	\$392,834	\$750,149	<b>90.96%</b>
<b>Total Financial Plan</b>	<b>\$7,569,995</b>	<b>\$9,704,907</b>	

The 2012 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 is a breakdown of revenue sources



## General Revenue Source Comparison



### Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$394 and \$139, respectively on an annual basis. This represents a monthly increase of \$1.42 and \$1.17 respectively, and the increased fees are being used to address major infrastructure investments and offset the debt service on previous infrastructure investments.

### Maintenance of Debt Service

Wisconsin Statutes allow for a maximum debt limit of 5% of the community's equalized tax base, or \$31,454,745. The Village's total general obligation debt principal outstanding will be approximately \$10,593,530, which is 34% of the limit. Remaining general obligation borrowing capacity will be approximately \$20,861,205. Debt service schedules are included within the budget on pages 115 through 123.

### Fund Balance Health

Over the course of the last six 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 pages 91 through 93.

### Fiscal Analysis

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

**Budget Award**

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of the Distinguished Budget Presentation to the Village for fiscal year 2011. This marks the fourth consecutive year the Village received the award. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan and as a communication device. We believe this document meets these criteria and will be submitting for award designation for the 2012 budget.

**Closing**

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

During this past year, we are proud that collectively, Bayside has been recognized by the Government Finance Officers Association, International City/County Management Association, Public Policy Forum, Bird City USA, and Arbor Day Foundation for the efforts in implementing the long term strategic values set forth by the Village Board. We believe the 2012 Annual Budget balances the needs of Bayside citizens through a cost conscious effort that ensures future generations can enjoy the high quality of life that residents have come to expect.

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

Respectfully Submitted,

*Andrew K. Pederson*

Andrew K. Pederson  
Village Manager

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# 20 12

# Budget In Brief



## Budget Highlights

- Maintain all current Village services
- No property tax increase
- Sanitary sewer, stormwater, and street infrastructure improvements
- Consolidated dispatch funding
- Promotes Village long-term strategic values for outcomes

## Values for Outcomes

- Fiscal Integrity
- Civic Commitment
- Service Excellence
- Citizen Engagement
- Sustainability

## A Detailed Look

1. Average Assessed Home Value
  - \$338,769
2. Average Monthly Property Tax Bill (Bayside Portion)
  - 199.59

## The Breakdown

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, 26% is used to fund Village operations, such as general government, snow plowing, garbage/recycling collection, and police services. The remaining portion is allocated to each of the several taxing jurisdictions you reside in.

## Breaking Down Your Tax Dollar

The 2012 budget provided many challenges as we define the new normal as an organization, community and economy. It represents a multi-year effort of innovation, leadership, and a long-term vision of providing services to our community in the most cost effective and efficient manner. During this time, Bayside has succeeded in many ways. We have maintained financial strength, advanced an ambitious agenda, and enhanced focused on performance metrics.

The 2012 Budget is provided with no property tax levy increase. The cost of operating the Village government in 2012 will be the same as it was in 2011, despite rising costs and reduced revenues in numerous areas. The 2012 budget is balanced, keeping in mind the priorities and long-term responsibilities we have to our community, and is within the parameters of the financial guidelines set forth by the Village Board.

## What Do I Pay Monthly?

Police & Municipal Court	\$56.47	Other	\$15.50
Community & Utility Services	\$22.90	Stormwater Management	\$11.58
Sanitary Sewer	\$32.83	Dispatch	\$7.62
Long-term Financing	\$28.65	Library	\$4.44
Fire and Rescue	\$24.29	Building Inspection	\$1.27
Capital Projects	\$23.19	Public Health	\$0.89
General Government	\$13.53	Recreation & Leisure	\$0.84



## 2012 BUDGET SCHEDULE

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### March 2011

10 ICMA Performance Measurement compilations.

### April 2011

11 Begin personnel costing worksheets, 2010 performance measurement compilation and 2012 revenue projections.

25 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

### May 2011

31 Personnel costing worksheets, 2010 performance measurement compilation and 2012 revenue projections and CIP department requests due.

### June 2011

7 Draft budget guidelines and parameters discussed among Village staff.

14 Performance measurement review meeting

30 Draft 2012-2017 CIP completed.

### July 2011

1 Department heads complete 2011 year to date and year end projections.

1 Five-year budget projection begins.

11-22 Initial sub-committee meetings to review 2011 projections, performance measurements, five year budget projections, identify operational, service, personnel and community issues to address in 2012 budget and discuss preliminary budget guidelines.

29 2011 long term goals-strategic initiatives progress updates due to Village Manager.

31 Five-year budget projections completed.

### August 2011

1 Zero based budgeting personnel worksheets and preparation sheets distributed to department heads.

1-2 Sub Committee review of 2012 budget guidelines and parameters; Discussion of five year budget projections and any operation issues/projects impacting the 2011 budget.

18 Department budget requests due.

- 18 Committee of the Whole and Village Board of Trustees approval of budget guidelines and parameters.

#### September 2011

- 1 2012 Long Term goals by each department completed and submitted to Manager.
- 15 Status of 2011 Village-wide goals updated by each department head. Performance measurement completed.

#### October 2011

- 6 Distribution of the Village Manager's recommended budget.
- 7-18 Sub Committee meetings (F&A, DCUS, Public Safety) to review Manager's recommended budget and CIP
- 7 Distribution of recommended budget to the Committee of the Whole for Consideration, sanitary sewer and stormwater utility fee for Public Hearing and to the Board of Trustees for consideration and approval.

#### November 2011

- 3 Public hearing, final consideration and approval of 2012 Village Budget, Sanitary Sewer Enterprise Budget and Stormwater Budget.

#### December 2011

- 1 Tax bills mailed.

## BASIS FOR BUDGETING

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The basis of budgeting or of accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds use the modified accrual basis of budgeting and accounting. The budgetary level of control is at the department level. Under the modified accrual basis, revenues are recognized when they become measurable and available and expenditures generally when the related liability is incurred.

The Village maintains two proprietary or enterprise funds and one fiduciary fund, which use the accrual basis of budgeting and accounting. Under the accrual basis, revenues are recognized when they are earned and expenses when they are incurred. The budget is prepared on the same basis as the Village's annual financial statements. One difference between the basis of accounting and the basis of budgeting is in the treatment of capital expenses in the enterprise funds, which are included in budgeted expenditures but capitalized and removed from operating expense as reported in the financial statements.

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided. In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school districts, technical college district and sewerage district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units. Taxes are levied in December on the assessed value of the prior January 1. Intergovernmental aids and grants are recognized as revenues in the period the related expenditures are incurred, if applicable, or when the Village is entitled to the aids. Other general revenues such as fines and forfeitures, inspection fees, recreation fees, and miscellaneous revenues are recognized when received in cash or when measurable and available.

For 2012, the Villages fund structure contains the following funds:

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

The Village reports the following funds:

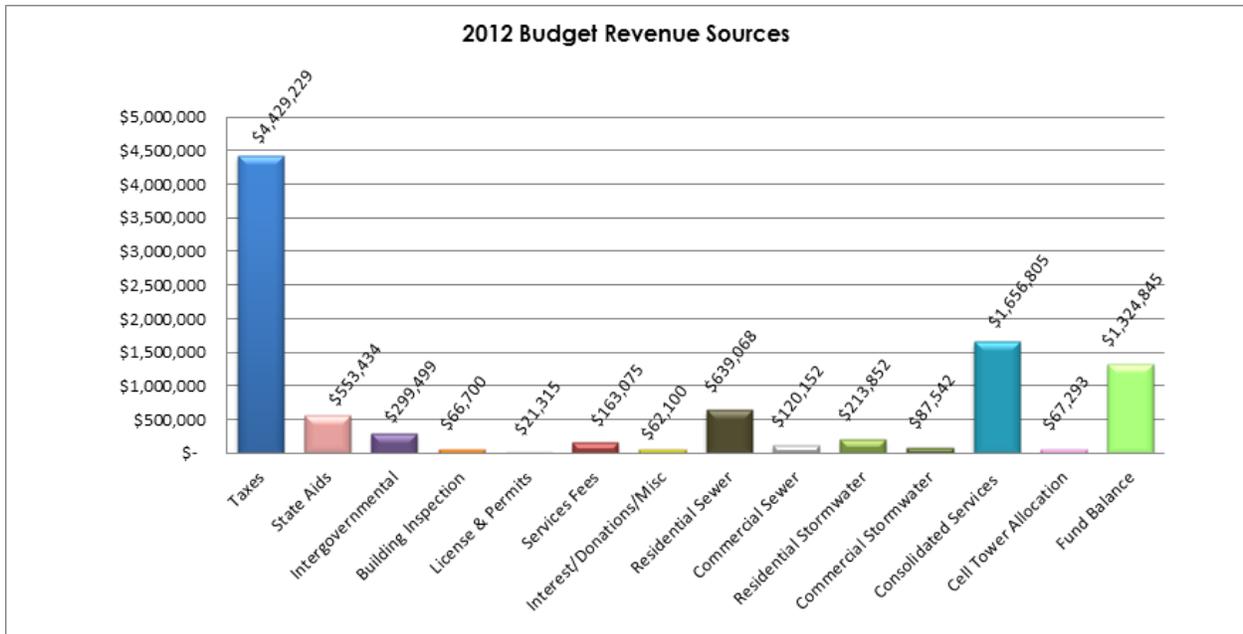
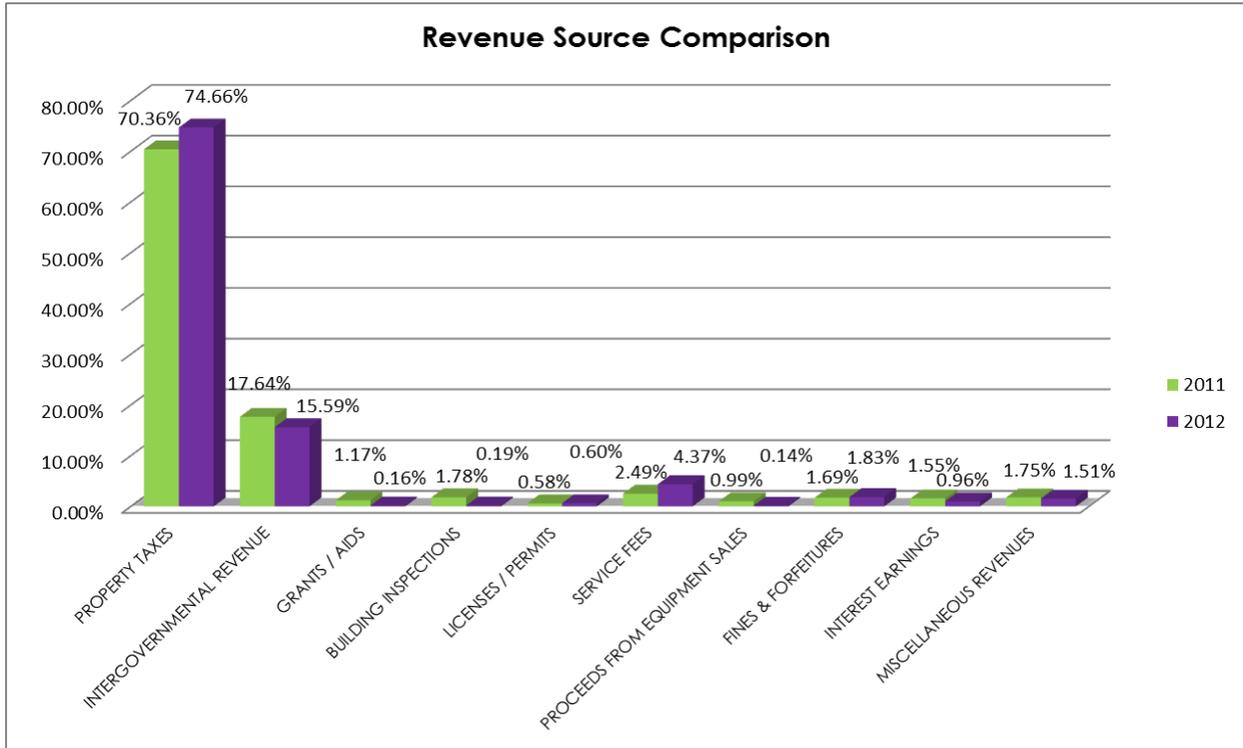
1. **General Fund** -The General Fund is the chief operating fund of the Village. This fund accounts for the normal activities of the Village (i.e. police, public works, municipal court, general government, etc.). The major revenue sources for this fund are tax levy, intergovernmental revenues, licenses and permits, fines and forfeiture, interest income and charges for services. The major expenditures for this fund are public safety, public works, building inspections and general government.

2. **Sanitary Sewer Enterprise Fund** – The Sewer Enterprise Fund is used to account for activities that are financed and operated in a manner similar to that found in the private sector. The principal revenues for the fund are generated through user fees. In the enterprise fund, the accrual basis of accounting is used. Revenues are recognized in the accounting period in which they are earned. Expenses are recognized in the accounting period in which they are incurred. Unbilled receivables are recorded when services are provided.
  
3. **Stormwater 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.
  
4. **Consolidated Services Special Revenue Fund-** The Consolidated Services special revenue fund accounts for resources legally restricted to supporting expenditures for these specific programs- fire, health, and library. The tax levy is the major source of revenue.
  
5. **Long-Term Financial Fund** – The Long-Term Financial Fund is used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest, and related costs, excluding that payable from proprietary funds. The tax levy is the major revenue source of revenue.
  
6. **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.
  
7. **Consolidated Dispatching Funds** – These funds were created in response to the Village taking on the North Shore Dispatching function for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 26 will house all operating and maintenance monies, while fund 46 will serve as the capital fund for building renovation and technology purchases.

## REVENUE SOURCES AND TRENDS

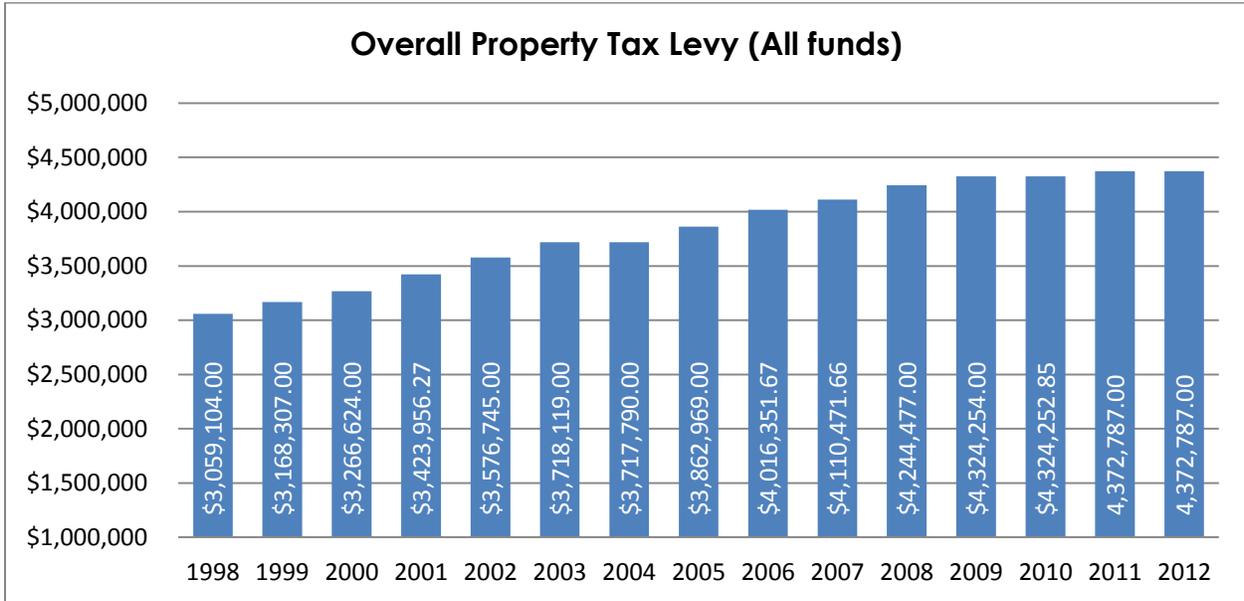
Property taxes represent the largest source of revenue for the General Fund, providing over 74% of the operating revenue. The following charts show a comparison from where the General Fund monies are received.

### 2011 & 2012 General Fund Revenue Source Comparison

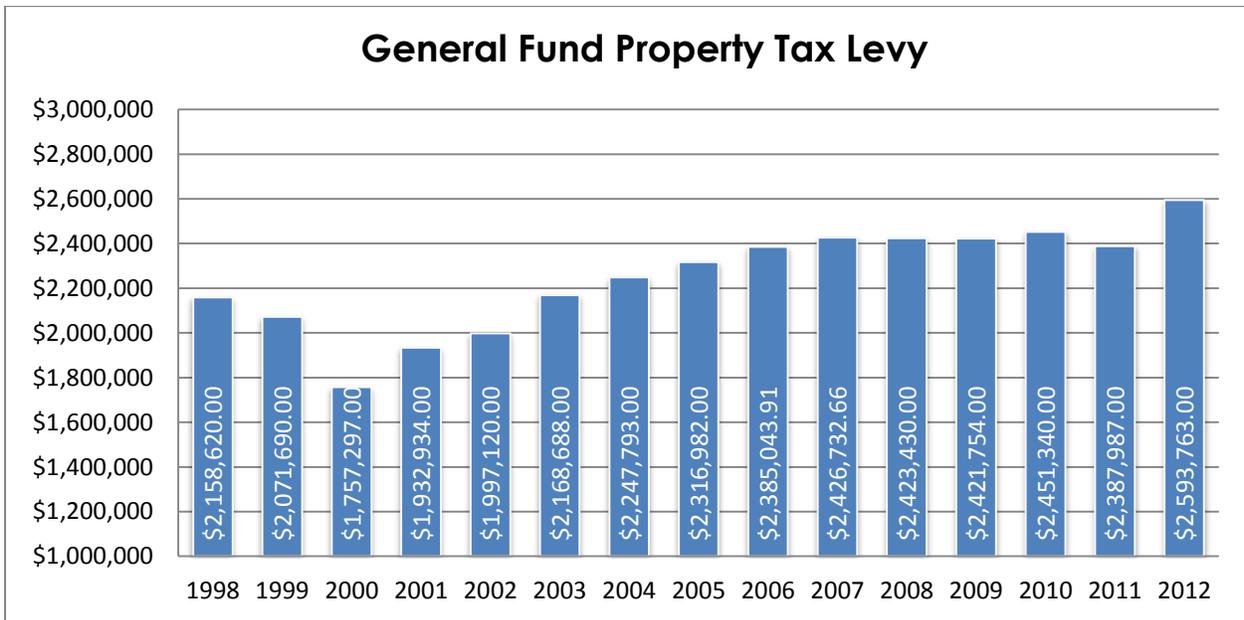


## Property Tax Revenue

The amount of the property tax levy for 2012 is the same as it was in 2011. The overall property tax levy for all funds is \$4,372,787. While sources of revenue have been reduced, the Village's ability to offset those reductions is restricted by state imposed levy limits. As State aids and other sources of revenue have been flat or decreasing, the reliance on property tax has increased proportionately, as reflected in the chart on the previous page. The following table shows the trend in the overall Property Tax Levy:



Since 2006, the overall property tax levy has increased by 8.9%. Since 2009, the overall property tax levy has increased by 1.1%. The general fund property tax levy is just one portion of the general fund.



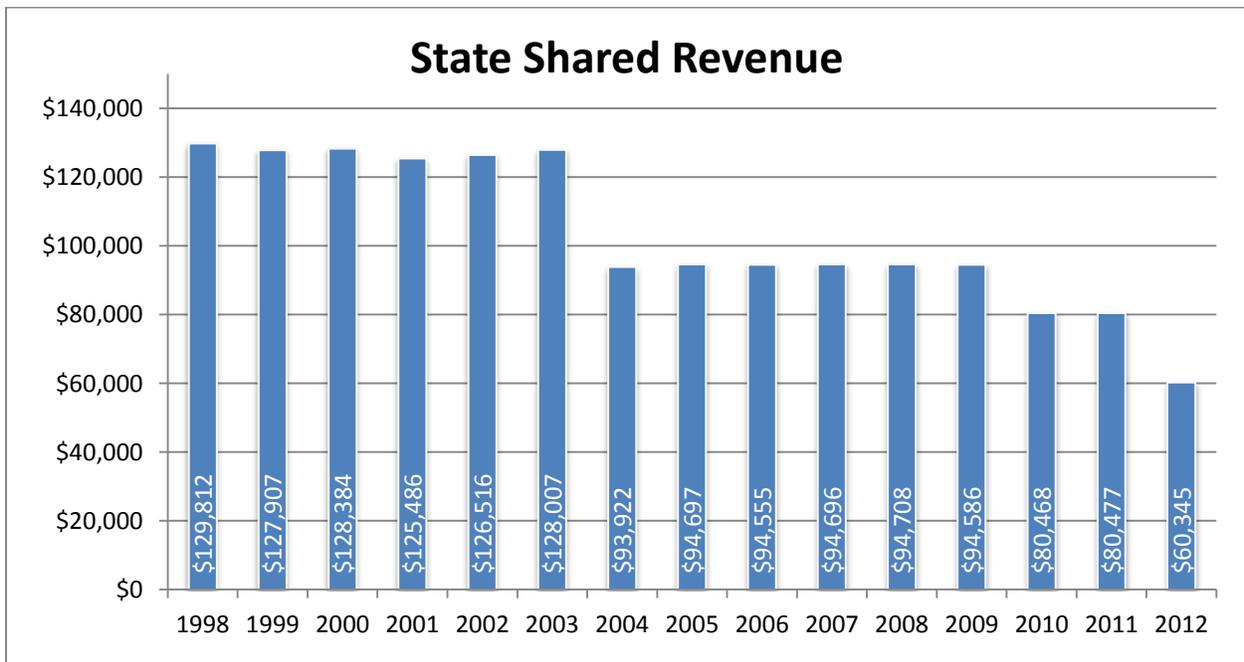
## State of Wisconsin Monetary Aids

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

- The State Transportation Aid is the next largest source of revenue at 9.3%. The 2012 anticipated allocation is \$331,802 which is a \$36,902 (10%) decrease from the 2011 amount received.
- The State funding provision for expenditure restraint is the third largest source at 2.88%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.69% of the Village's revenue. These revenues are based on a formula that considers per capita and aid able revenue factors. Since 2003, State shared revenue has decreased by 47.1%.

**Overall, State monetary aids were reduced by 11.5% in 2012.**

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.

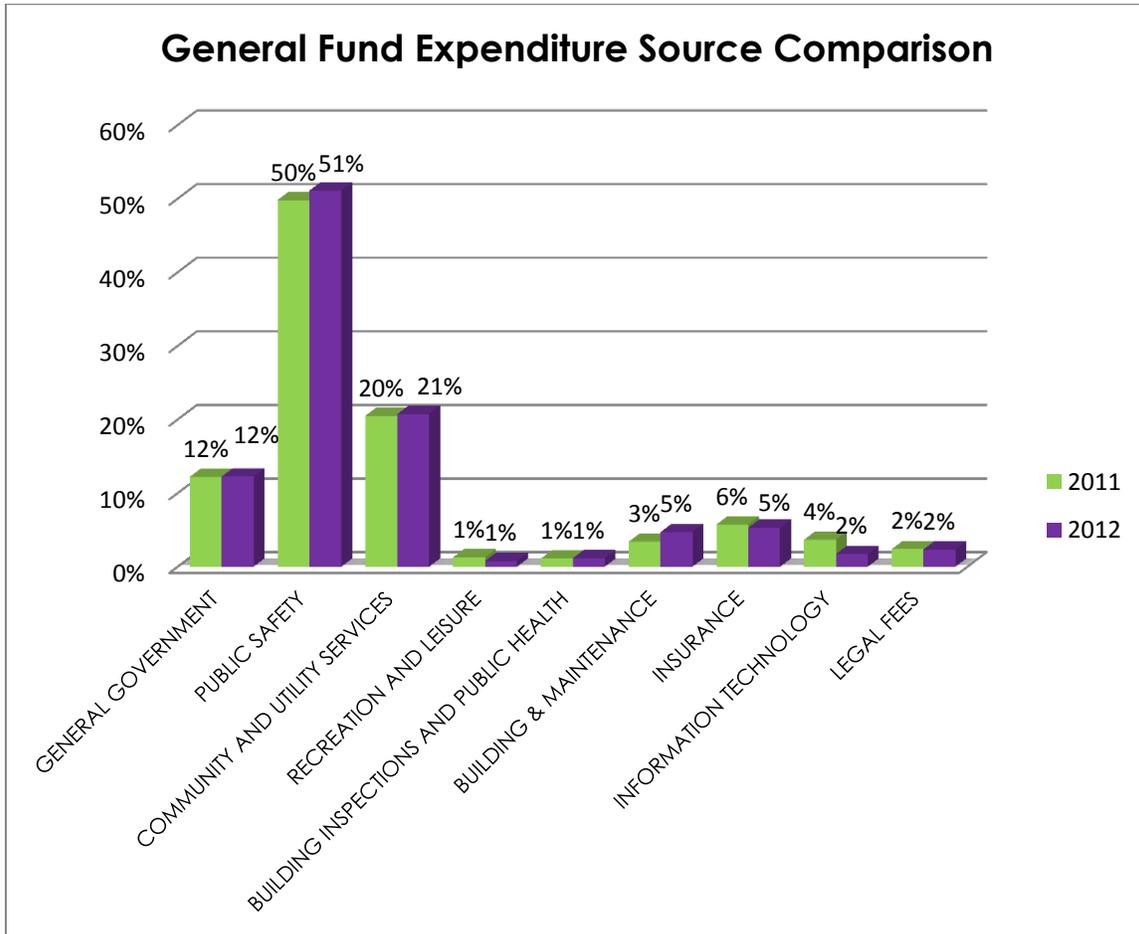
## Other Revenue Sources

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

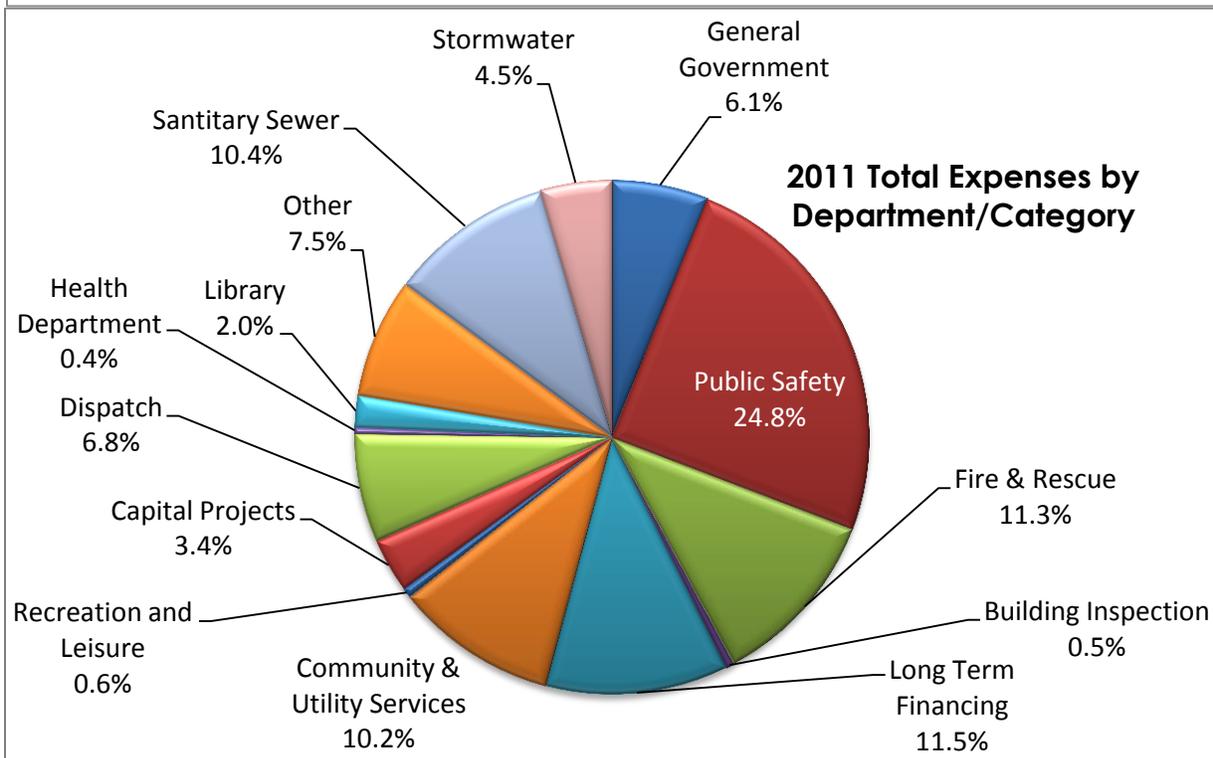
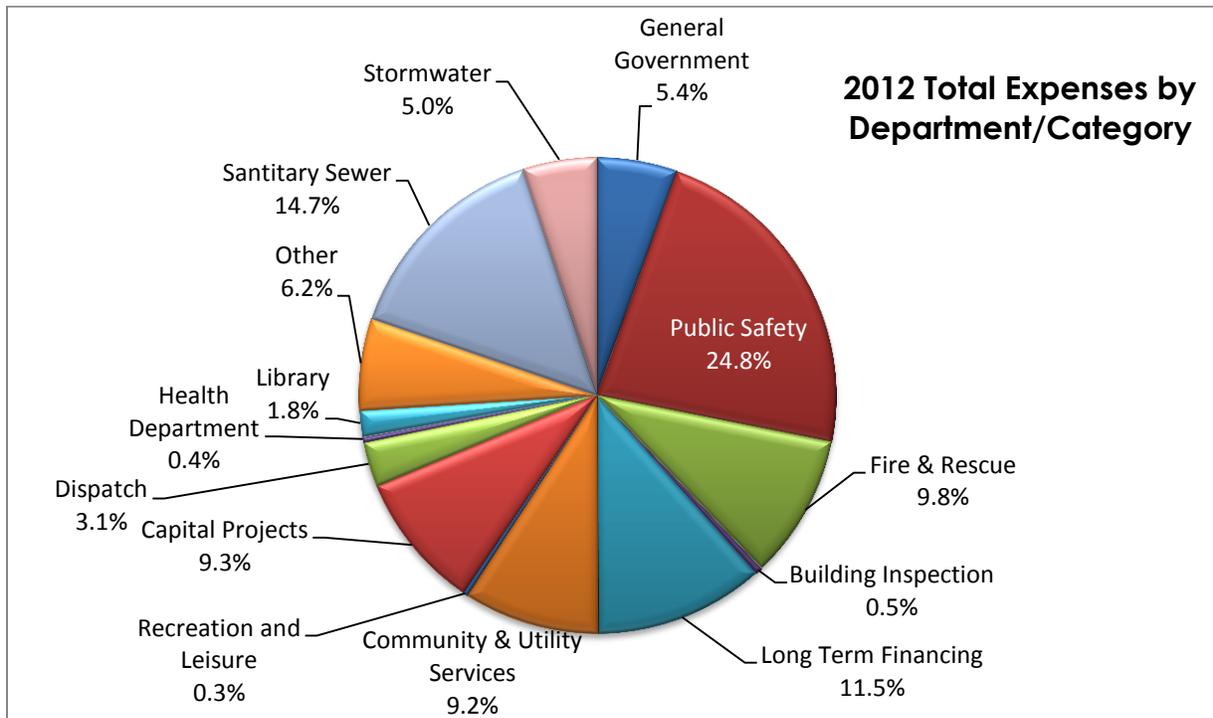
Police expenditures account for nearly half of the annual fund expenditures spent in both 2011 and 2012. The charts below illustrate where General Fund monies are allocated.

### 2011 & 2012 General Fund Expenditure by Function



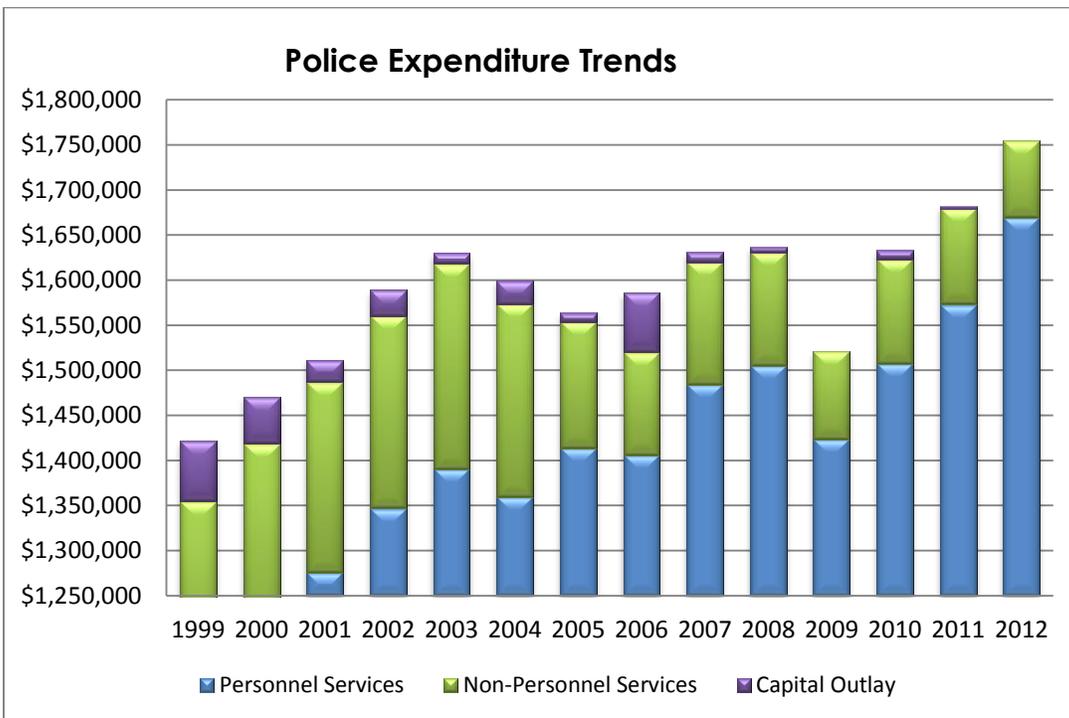
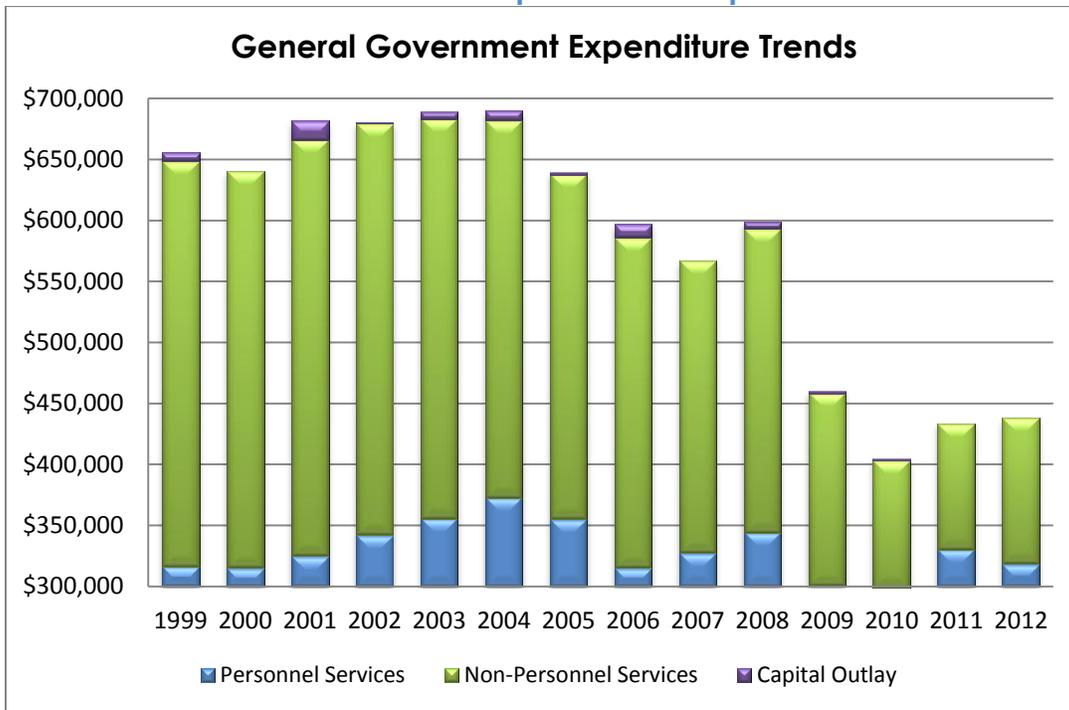
For 2012, the general fund expenditure change is a modest increase in Community & Utility Services, the Police Department and Building & Maintenance. All other accounts either remain flat or are reduced in comparison to 2011 levels.

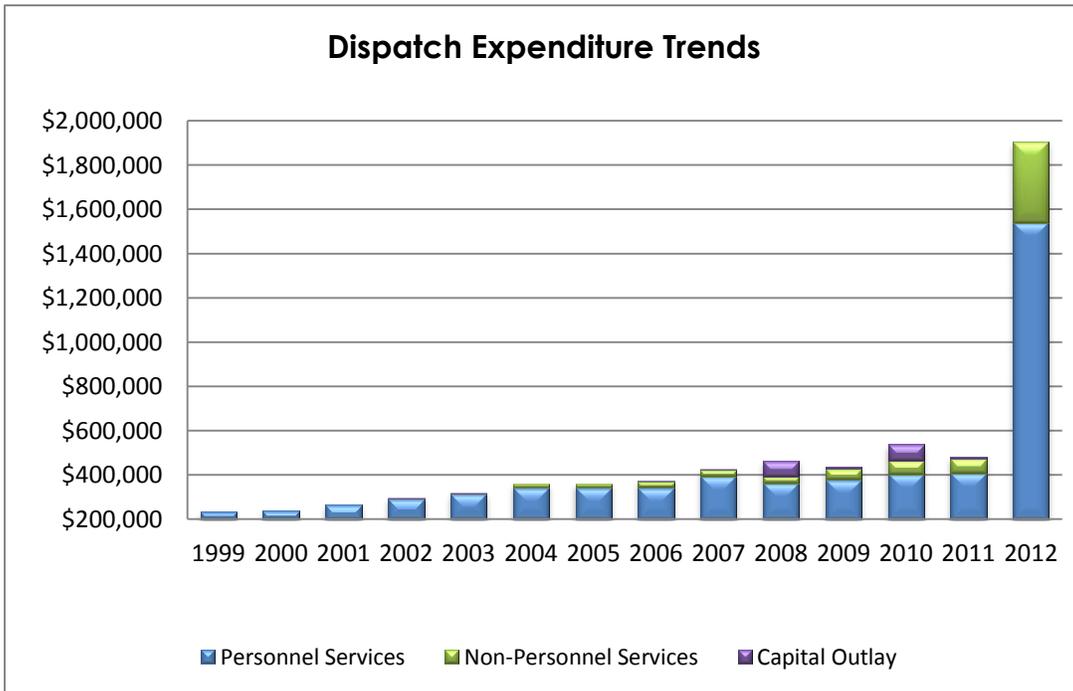
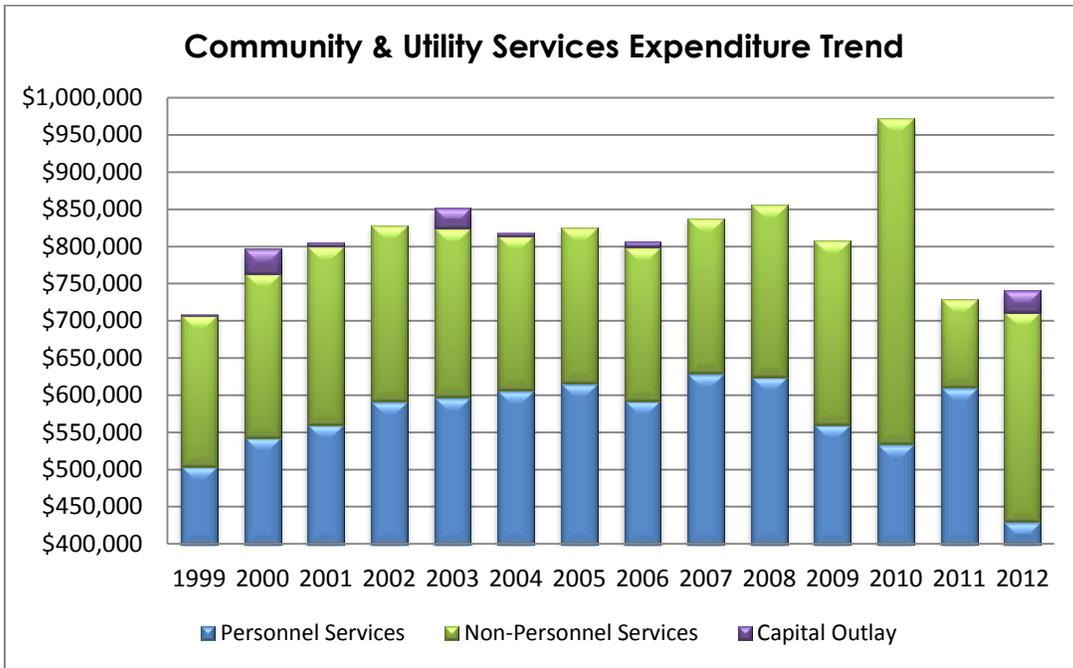
All Village revenues are allocated proportionately as illustrated below. When the overall property tax revenues are included, the Village budget is allocated as illustrated below:



Readers can observe the expenditure changes by category from 2011. Of particular note is the 1% decline in Community & Utility Services spending. These charts illustrate the breakdown of funding among the general fund. So while Community & Utility Services is spending more actual dollars than 2011, the proportional share is declining.

## 2012 General Fund Departmental Expenditures





*\*For all graphs; 1999-2010 are actual, 2011 are adopted, and 2012 amounts are proposed*

For the 2012 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. For 2011, the Village's performance measurement program received global recognition for distinction by the International City/County Management Association.



*Leaders at the Core of Better Communities*

This  
**CERTIFICATE OF DISTINCTION**

is presented to

*Bayside, WI*

for exceeding the standards established by the ICMA Center for Performance Measurement™ in the application of performance data to local government management, including training, verification, public reporting, planning and decision making, networking and accountability.

Presented at the 97th ICMA Annual Conference  
Milwaukee, Wisconsin  
19 September 2011

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

ROBERT J. O'NEILL JR.  
ICMA EXECUTIVE DIRECTOR

A handwritten signature in black ink, appearing to read "David M. Childs".

DAVID M. CHILDS  
ICMA PRESIDENT

A handwritten signature in black ink, appearing to read "Michael Lawson".

MICHAEL LAWSON  
DIRECTOR  
ICMA CENTER FOR PERFORMANCE MEASUREMENT

## Case Study #1: Wisconsin Retirement System, Act 10, and the Bayside Alternative

In 2011, the State of Wisconsin passed sweeping legislation that would greatly impact local government funding and operations. This legislation was widely debated and attracted a lot of media attention. The changes would have required all non-represented employees to pay the 5.8% WRS employee contribution to their pension fund. The intent of this change was to help alleviate some of the fiscal pressures imposed on local governments and the State by having to pay the full amount of the pension contributions for each employee.

Bayside implemented the law but held collective negotiations with exempted personnel and came to a much different outcome than the vast majority of local governments throughout Wisconsin. The following case study examines the innovative and fiscally sound way the Village handled the changes to WRS contributions and its positive fiscal impacts.

Currently, all non-represented Bayside employees pay the full employee share towards their pension fund each pay period. Before Act 10 took effect that required these contributions, the Village paid both the employer and employee WRS share. Across Wisconsin, most municipal employees impacted by this change were non-represented administrative and management staff, or staff not covered by a union contract.

### The Bayside Approach

The primary difference in Bayside was a mutually agreed upon contract between the Village and the police and dispatch unions, successful in getting both unions to pay part of the employee WRS contribution for the 2011-2013 contracts. The law does not require sworn protective public safety personnel to pay for any portion of the employee share of the WRS contribution, thus requiring the municipality to continue to pay both the full employer and employee share. In fact, Bayside took the lead on this issue well before the State became embroiled in the debate over WRS and healthcare contributions for public sector employees and Act 10 took effect.

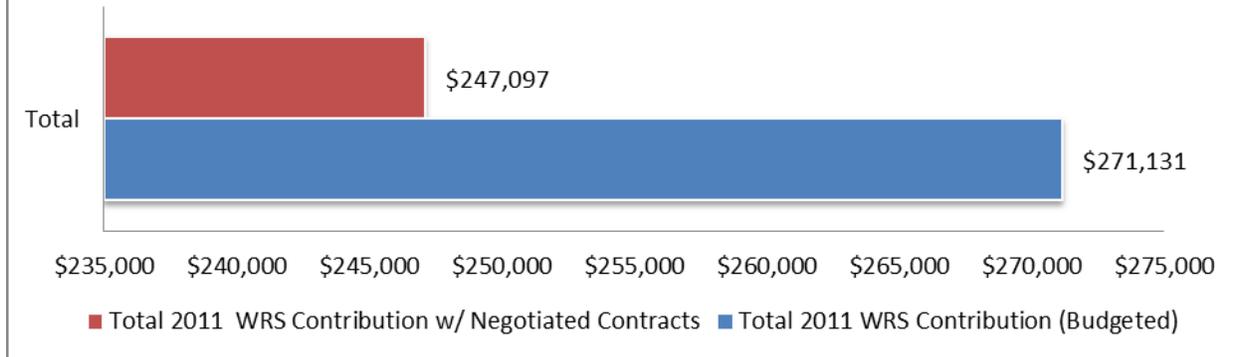
Bayside was able to work with our dispatch and police union together in advance of Act 10, and mutually agreed to contributions of 26% of the WRS employee share this year, 53% in 2012, and 77% of the employee share in 2013. The phased-in approach provided all impacted personnel with equal treatment, removing any animosity between different groups of employees within the organization. This also provided a significant amount of savings and has all sworn personnel paying into their pension retroactive to January 1, 2011. This applies to all current and future personnel.

Protective Service	
Employee Share Percentage	State Law Percentage
• 2011: 26%	• 2011: 0%
• 2012: 53%	• 2012: 0%
• 2013: 77%	• 2013: 0%

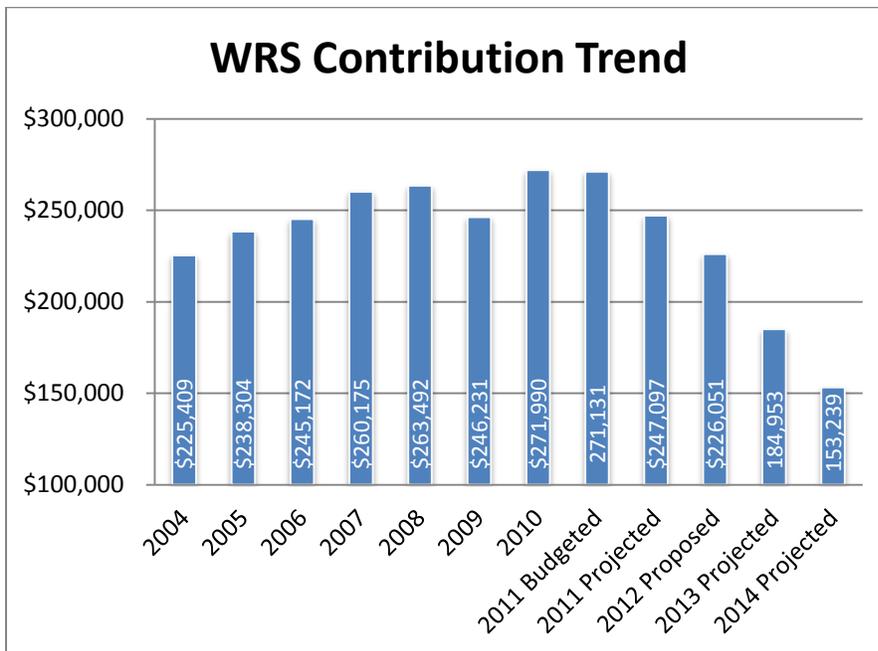
### Fiscal Impacts and Benefits from the Negotiated Contract

The fiscal impacts of the changes to the WRS contributions could have been much different than what the Village worked out under the negotiated contracts. The negotiated contracts and WRS contributions saved the Village a substantial amount of money in 2011. Without the contracts in place, the Village would have had to pay \$24,034 more in WRS contributions. The graph below highlights the cost savings for 2011.

## 2011 Total WRS Contribution Comparison



In future years, the contracts with the police and dispatch unions generate greater cost savings than the Village experienced in 2011. In the following years the police and dispatch unions will begin to pay their proportionate share of their WRS contribution, which results in the projected cost savings shown in the graph below. Cost savings are projected to be nearly \$94,000 between 2012 through 2014, due to the negotiated contracts.



#### Projected WRS Savings

- \$21,046 in projected WRS cost savings between 2011 and 2012.
- \$41,098 in projected WRS cost savings between 2012 and 2013.
- \$31,714 in projected WRS cost savings between 2013 and 2014.
- Total WRS cost savings of \$93,858 between 2012-2014.

By contrast, all non-represented employees currently pay the full 100% of the employee portion of the WRS contribution, and the DCUS union will assume payment in full in 2014.

## Case Study #2: Automated Garbage and Recycling – A Year Later

May, 2011 marked the first full year since the implementation of the automated, curbside garbage and recycling collection method. The overall process, which began in late 2009 after Village Board approval, included:

- Purchase of automated collection equipment;
- Purchase and delivery of 3,400 garbage and recycling containers;
- Communication plan (including mailed deliveries, website use, email correspondence);
- Pilot Program implementation;
- Route Changes and Laborer Training.



### Efficiency & Benefits

The single biggest outcome of the switch to automated service has been the increased efficiency of the collection process. The overall reduction in hours (34%) resulted from having only one laborer performing garbage and recycling collection, as opposed to three (3) laborers with the Cushman/packer system that previously was employed. The new system has multiple benefits, including:

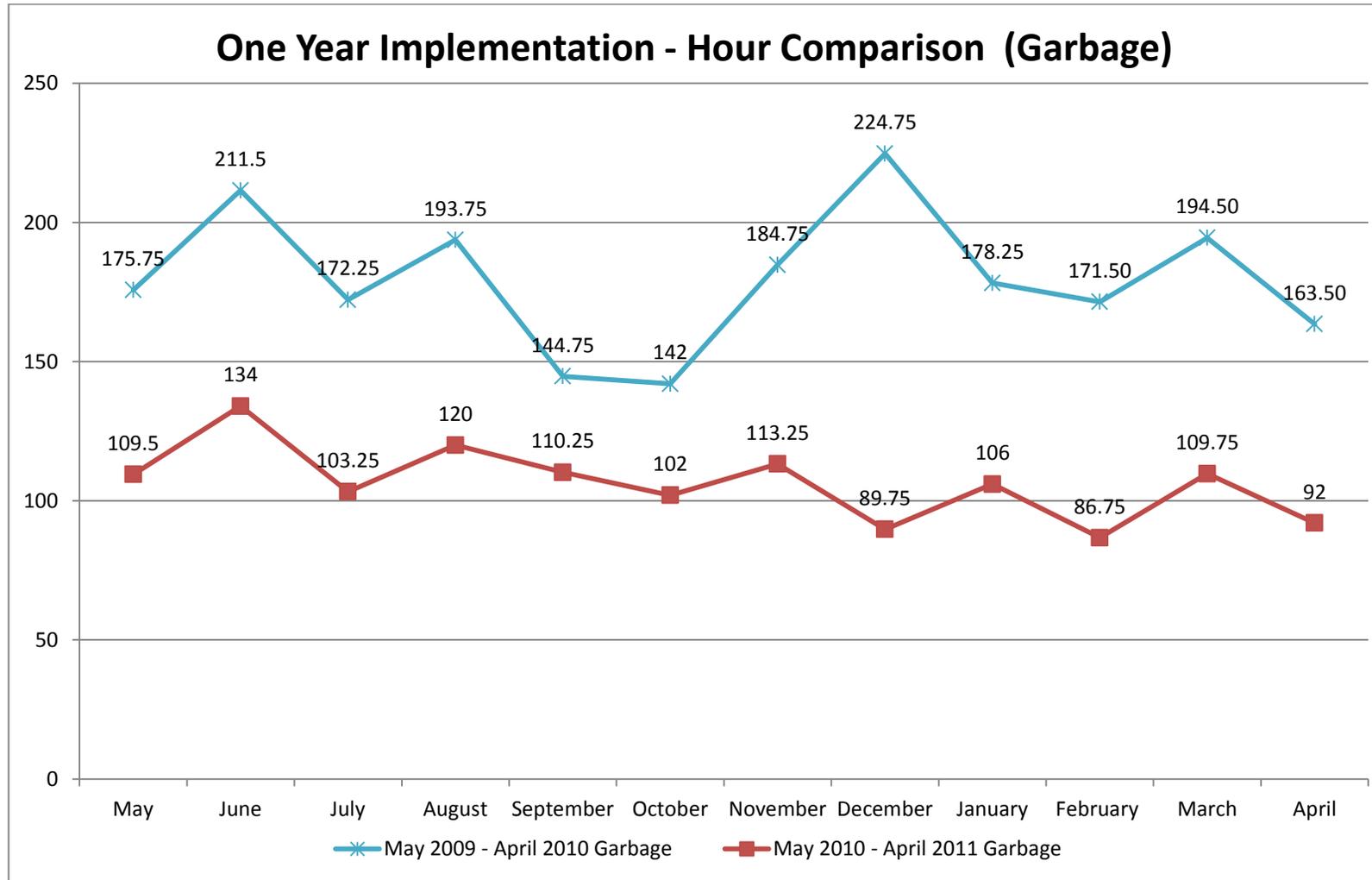
1. Provide cost containment of Village services for years to come;
2. Reduce the fleet of collection equipment from the current seven pieces of equipment to four (including the sale of one packer and three Cushmans);
3. Continue to provide high quality service by Village crews;
4. Create greater efficiency in the collection process (34% labor reduction);
5. Allow the community greater opportunity to recycle (43% increase in recycling tonnage);
6. Enhance the health, safety, and welfare of the Village workforce. (zero (0) workman's compensation claims from May 2010 – present))

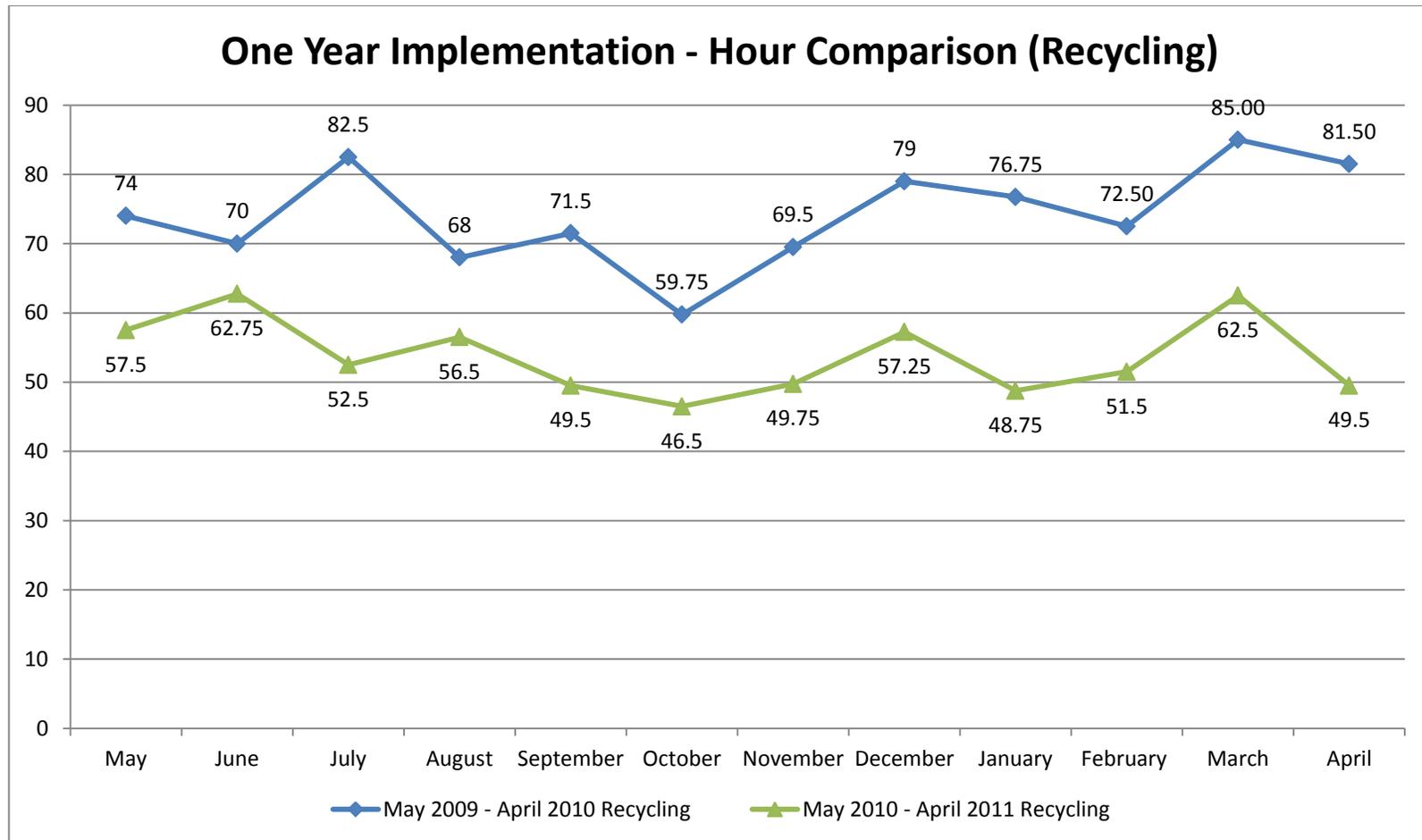
### Quick Facts

1. The Village has sold an additional 46 containers (26 garbage, 20 recycling) to residents;
2. There are currently thirteen (13) homes participating in the optional up-the-drive collection service, producing an additional \$10,289 in revenue from the service fee;
3. The recycling diversion rate is up 4% over the previous year, with 34% of the total material disposed of being recycled;
4. Overall maintenance costs have been reduced with the removal of Cushman's from service;
5. Total garbage reduced by 40 tons, saving approximately \$2,000 in tipping fee expenditures;
6. Increase of 179 total tons (358,000 lbs.) of recycling over the previous period. If this material had been thrown away, it would have cost the Village approximately \$8,900 in tipping fees. In addition, the Village is beginning to see the recycling market return slowly, which provides a small stipend for the recycling, as well as saving in deferred solid waste disposal costs.
7. The Village has set a goal of 650 tons of recycling collected for 2011, a number that equates to approximately 800 pounds of material per home.

- Recycling Diversion Rate: Up 4%
- Labor Hours: Down 34%
- Recycling Tonnage: Up 43%

Each year, the Village tracks information related to Community & Utility Service functions. 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.

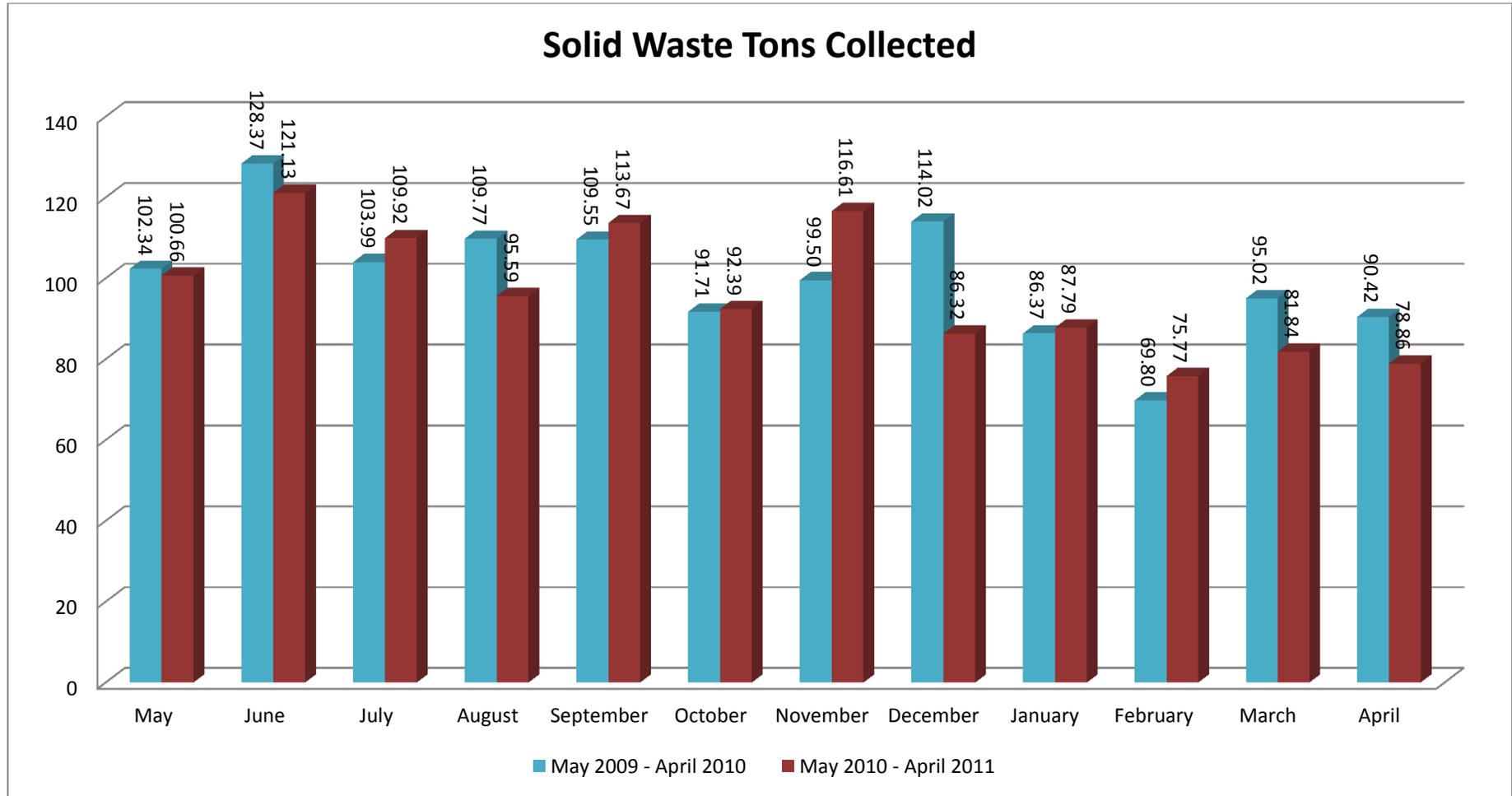




#### **Collection Time Allotment Reduction**

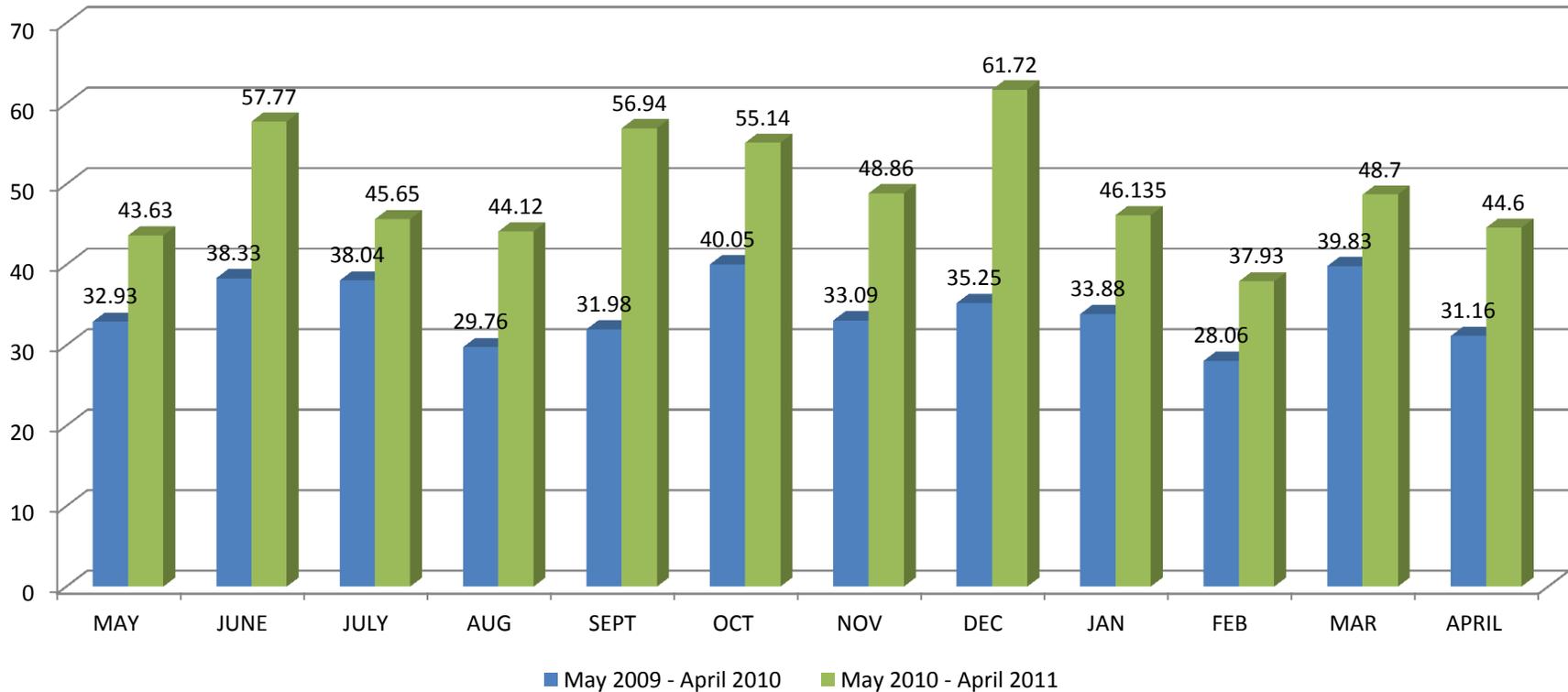
The reduction in hours for both garbage and recycling collection represents a 34.20% (1,126.25) decrease in collection hours (May 2009 – April 2010, May 2010 – April 2011) compared to the previous years' statistics. The time deferral can be attributed to additional hours spent on infrastructure maintenance, including streets, sanitary sewer, stormwater, etc. In addition, the department has been reduced by two (2) full time employees, with only one (1) person collecting garbage and recycling each day, as opposed to three (3) with the Cushman/packer method.

The reduced collection hours, coupled with the increased recycling tonnage have helped increase the crew's efficiency greatly. Below are two charts that show the dramatic shift in the amount of tonnage collected monthly.



The above chart shows that the monthly comparison of solid waste collected over the two periods. The amount of solid waste was remarkably similar, with just 40 tons less garbage collected during the first full year of automated implementation. An amount that equates to roughly \$2,000 in saved tipping fee expenditures.

## Recycling Tons Collected



### Cost Savings

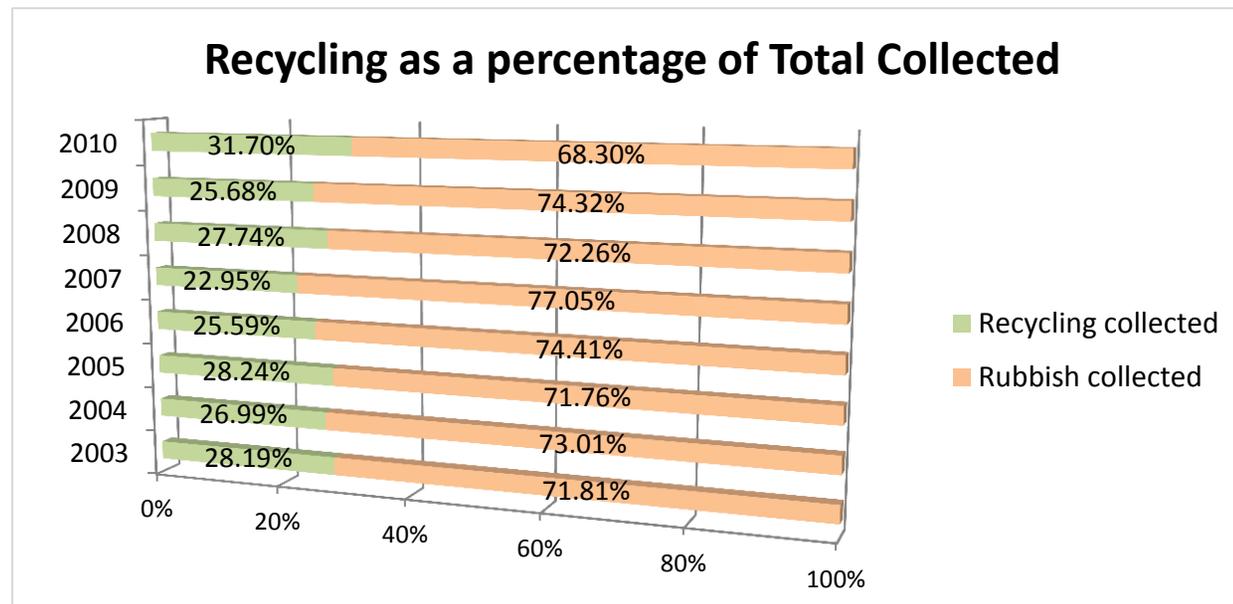
This chart exemplifies the benefits of the new automated system, coupled with the new 64 and 96 gallon carts that are being utilized in the Village. During the first year of implementation, total recycling tonnage was higher in every month (2009/2010 – 412 tons) (2010/2011 – 591 tons), which is a 43% increase in overall recycling tonnage. If this material had been thrown away, it would have cost the Village an additional \$8,900 in tipping fees. In addition, the Village is beginning to see the recycling market return slowly, which provides a small stipend for the recycling, as well as saving in deferred solid waste disposal costs.

### **Additional Benefits**

Perhaps as important as these reductions is the examination of what work is being completed. As previously mentioned, the department has been running with five (5) or six (6) full time employees, compared to eight (8), while still able to complete necessary Village projects. Some of the main projects that have been completed this summer include:

- Continued cross culvert replacements (Glencoe Place, Iroquois Road);
- Additional Sanitary Sewer maintenance (inflow and infiltration investigation);
- 65 new trees planted throughout the community;
- Additional plantings placed at the Brown Deer Road, Port Washington Road & County Line;
- Seeding of the north Sled Hill and new southern Village Hall berm;
- Continued ditching program as part of stormwater management;
- Cul-de-sac planting and maintenance program;
- Road asphalt repairs completed ; and
- Maintained regular Village maintenance requirements.

To date, the new collection system has proved quite beneficial, with many residents providing feedback regarding the program. With the new system now in place for over one year, most of the initial concerns have been addressed, as the program continues smoothly.



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## Village of Bayside

## 2011 Year In Review



## Citizen Engagement: Past and Present

Each year, the Village strives to reach the broadest audience possible, while engaging the public in the problem solving process. The way to involve and educate the public is to communicate what local government provides in a manner and format in which people take the time to read, learn, and understand the value. This can be done on a very basic level (i.e. where do tax dollars go?) to the very complex of showing how performance measures have improved in specific areas to increase efficiency. In Bayside, we've utilized the use of technology, along with several forms of communication to keep residents, employees, and neighboring communities informed of what's happening in Bayside.

Similar to how it takes several departments to make sure the Village runs effectively, there are several mediums of technology the Village has incorporated to keep our resident base informed. Everyone communicates differently, from preference, to age, and so on. Our job is to find the most effective way(s) to reach the largest audience possible. A good way to see how far communication efforts have come is to look at where we were. Just a decade ago, in 2000, the following arenas were the most often used forms of conveying information.

- Posting boards
- Cable channels
- Attend meetings
- Limited internet
- Local newspapers
- Municipal offices
- Word of mouth
- Monthly/Quarterly newsletters
- Hand deliveries

While each of these listed above may still be used, they are done so in a much more limited manner. The reason for this is the introduction of new, user-friendly, instantaneous forms of communication. Perhaps the most influential and consistently evolving media is that of social networking. Think of how our lives have changed through the use of these informal, yet convenient ways to communicate. Information is now continuous, which allows both users and followers the opportunity to continually be informed and learn. Today, we use the following ways to communicate:

- Facebook
- Twitter
- Linked In
- Hoot suite
- Constant Contact email distribution
- Report-A-Concern (web based reporting)
- Online "Live Chat"
- Text messaging
- Village Website
- Village Newsletter (3<sup>rd</sup> party produced – free of charge)



As an example, the Village recently had a situation where its emergency warning siren failed during a regularly scheduled test. Generally no problem, but this was in the midst of predicted severe weather the same day and it was a Saturday night/Sunday morning timeframe for a fix. Through the use of Facebook, Twitter, and our email notification system, the Village was able to quickly and efficiently alert residents to the problem, should it be the case that the repairs were not able to be made on time, before impending weather were to strike. While the Village was able to make the repairs (and the severe weather never materialized), the point is that we were able to quickly, effectively inform residents of a significant piece of information, for free – and on Sunday no less. The quick, simple post on Facebook was a lead story on Yahoo news within 20 minutes of the story first being released.



While the Village has always tried to be a leader in employing new-age communication techniques, we too have to constantly adapt and re-evaluate how and what we communicate with residents. This year alone, the Village has adapted to the ever grown need to timely and effectively communicate with residents. In addition to our Friday email newsletter, the Bayside Buzz, we implemented the "Tuesday Talk." As we identified the need to be more pro-active, informative on one specific subject, and further engage our residents to have a conversation on a more frequent basis, we developed the Tuesday Talk, a short, usually one topic email that is sent every Tuesday.

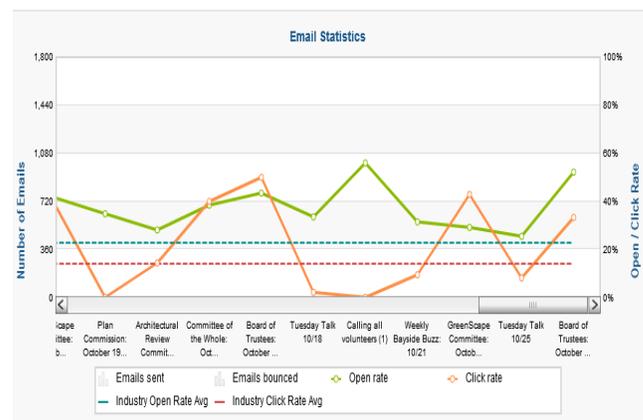
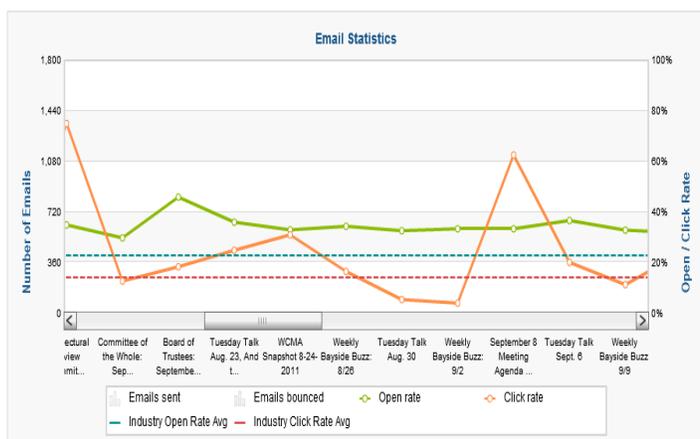
While our "open rate" for our email communications was well above industry average, we were not satisfied with the penetration and began exploring new ideas to further engage people and get them the information they needed about their community. In re-evaluating our communication strategy, we adapted to our audience and began changing our stagnant headlines with catchy, intriguing, and provocative headlines of our emails from:

- "Your Weekly Bayside Buzz: June 10, 2011"
- "Tuesday Talk: June 14, 2011,"

To:

- "Weekly Buzz: We'll Pave the Way,"
- "Who's Howling? Coyote Informational Meeting August 11 @ 6:30 pm."
- "And the Winners Are..."
- "Everybody's Doing It"
- "What's Warm, Tall and Orange All Over?"

By simply developing a catchy snapshot of the topic, it has generated more interest, citizen engagement and an "open rate" nearly 25 percent higher than what we were already experiencing. In addition to being distributed via email, each of our email communications is posted on Facebook, Twitter, and Linked-In, allowing residents and interested parties to view our communication through their preferred outlet. This is in addition to providing RSS feeds through our web site, iPhone applications, and many more innovative technologies to keep up with the rapidly changing ways in which we communicate with our residents.



## The Emotional Draw

Each year, the Village receives inquiries, concerns, and other comments in relation to pedestrian traffic in the community. Bayside is in an urban setting, yet prides itself on its rural natural features in an urban environment. We have a very limited number of sidewalks in the community. This does not, however, hinder the amount of pedestrian and bicycle traffic. In addition, young children often ride or walk to school in early Fall and Spring, when weather permits. The issue at hand, is a 35 mph stretch of Brown Deer Road, also considered State Highway 32, which transverses the Village as its' major thoroughfare. Here is where many children, pedestrians, and bicycles must cross to go to and from school. The mentality in much of Wisconsin is that vehicles have the right-of-way, as opposed to pedestrians. To combat this concern, the Village took a multi-phased and faceted approach to improve pedestrian awareness in a less traditional way.



We already had in place the traditional, regulatory signage, flashing lights, and everything else you would see across the country. Yet the public, as well as Village officials, realized these things were not working. In the mindset of author Daniel Pink, who promotes "right brain," emotional thought as a way to help better communicate with the public, the Village embarked on an *Emotionally Intelligent Signage Contest*. The premise was simple, hold a contest that would have children, parents, and residents – the public – create signage that would help draw motorist's attention and force them to slow down and stop at crosswalks. The winning designs would then be made into actual traffic signs – providing a fresh, innovative look to the way we reach the public.

The project began in earnest, with some simple information being released through the Village's weekly email distribution, not knowing how much, if any, response the public and the kids would engage in the process. Quickly, the program snowballed from what some considered a "dumb idea" to one that garnered local, state, and national media attention. The program was so noteworthy; the Village even attracted the Wisconsin Department of Transportation attention. In a public email, they outlined the following:

*"Do people at times ignore signs or overlook them? Certainly. Of course; you can install what you like on private Right of Way, but we would not recommend "emotionally intelligent signs".*

Here lies an example of why the public at times finds government frustrating. The WIDOT admits that regular signs are ignored, but are not willing to explore alternative solutions to resolve the issues. After receiving the WIDOT's response, the Village was even more motivated that we were on to something that was different and may have an impact.



Through the work of a dedicated team, the Village spearheaded several community engagement initiatives, including:

- Judging at each of the three local schools by the students and faculty;
- Display at Village Hall during open hours for judging and evaluation ;
- Online judging of the individual signs;

- Two Town Hall meetings to provide community input, education on crosswalk safety, and judging;
- Village hosted a Community gathering in the Park (Bonfire in the Park and Business Promotion) to evaluate and judge signs;
- At the conclusion of the July 4 Parade, all signs were posted on our website and a notice was resent via email encouraging the public to evaluate one more time.

Perhaps most unexpected was the community's outreach and involvement in the process. Many of the local school districts took the project on as a challenge, and incorporated the sign design into their classroom syllabus. A local arts and crafts business, Art Trooper, held a Sign Design Night, where children could help utilize their supplies to create an entry.

At the end of this process, 115 sign designs were submitted and 2,412 votes were cast for the signage. After all the votes were counted, the field was narrowed to 25. From this, a seven member evaluation panel evaluated the signage on:

- Originality, creativity, overall impact, WOW factor, uniqueness, relevance, simplicity and intuitiveness, effective appeal to different generations (kids, adults, etc.), and overall impression



Twelve (12) signs were ultimately selected as finalists to be turned into actual traffic signs to be placed throughout the Village. The Village then worked with a local vendor, TAPCO, Inc. who donated three of the initial signs, as well as constructed all of the winning entries into aluminum traffic signs.

Two final pieces of this process:

1. Pre installation speed studies were conducted by the Bayside Police Department and post installation speed studies will be conducted to determine what impacts the signs have.
2. The Village incorporated a local phenomenon to help raise awareness and funding for the signs. Throughout the 2011 season, the Milwaukee Brewers have inspired many baseball fans in the greater Milwaukee area. With their help, the Village secured a dozen autographed baseballs by several Brewer stars to hold a raffle – with the benefits going towards the funding of new emotionally intelligent signage production. Again, this outlines another avenue to bring attention to our cause, while providing an added incentive for residents to participate.



## Consolidated Dispatch: Defining the New Normal

A consolidated dispatch center for the North Shore has been a long standing goal since it was first discussed in 1985. Over the course of the past 25 years, there have been four studies analyzing the potential of a consolidated dispatch center. It has taken a long time to get to this point, but the beginning of the end of the process started in August of 2009 when discussions with the other North Shore communities about entering into agreements for consolidating their dispatching services resumed.

Fast forward to 2011. In the winter of 2011, Bayside entered into consolidated dispatch service agreements with Shorewood, Whitefish Bay, and Glendale; in Spring of 2011, Brown Deer and the North Shore Fire Department also agreed to participate with the consolidated dispatch services; Fox Point recently agreed to extend their 10 year dispatching contract; and River Hills will continue to utilize Bayside for their dispatch services.

One of the driving forces behind the push to consolidate dispatching services were the redundancies built into the current emergency dispatch service structure for the North Shore communities. Business as usual for dispatching in the North Shore was dependent on where you were, what type of phone you used to call for emergency services (mobile phone vs. landline), and what type of emergency service you were in need of.

**Did you know...in Bayside 52% of emergency calls were cellular for 2010?**

Below gives you a snapshot of how the current dispatch service model operates.

### **If you are in Whitefish Bay, Glendale, or Shorewood...**

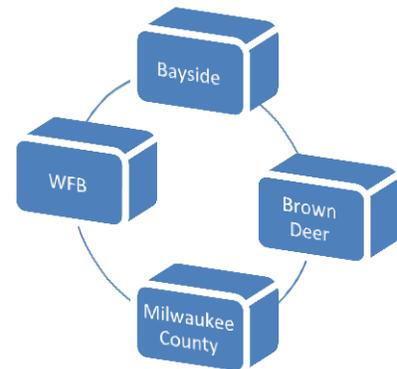
- Your police and Fire calls go directly to Whitefish Bay dispatch
- Your cellular calls go to Milwaukee County dispatch and then back to Whitefish Bay Dispatch

### **If you are in Bayside, Fox Point, or River Hills...**

- Your Police calls go directly to Bayside Dispatch
- Your Fire calls go to Bayside, then to Whitefish Bay Dispatch
- Your cellular calls for Bayside and Fox Point go to Bayside Dispatch, but your cellular calls for River Hills go to Milwaukee County Dispatch and then back to Bayside Dispatch

### **If you are in Brown Deer...**

- Your Police calls go directly to Brown Deer Dispatch
- Your Fire calls go directly to Brown Deer, then to Whitefish Bay Dispatch
- Your cellular calls go to Milwaukee County Dispatch, then back to Brown Deer Dispatch



One of the most problematic components of this dispatching structure are the precious seconds that pass by when transferring calls between dispatch centers. These seconds can be the difference between life and death in emergencies, and it was clear that the North Shore needed to make consolidating dispatch services a top priority.

### The Path Less Travelled...

Some say the path less travelled is less travelled for a reason, and most of the time the reason is that it has too many roadblocks and challenges. The path towards the consolidated dispatch center was postponed in the past due to a number of roadblocks such as upfront financial costs, different governance models, the location of the dispatch center, and funding formulas.

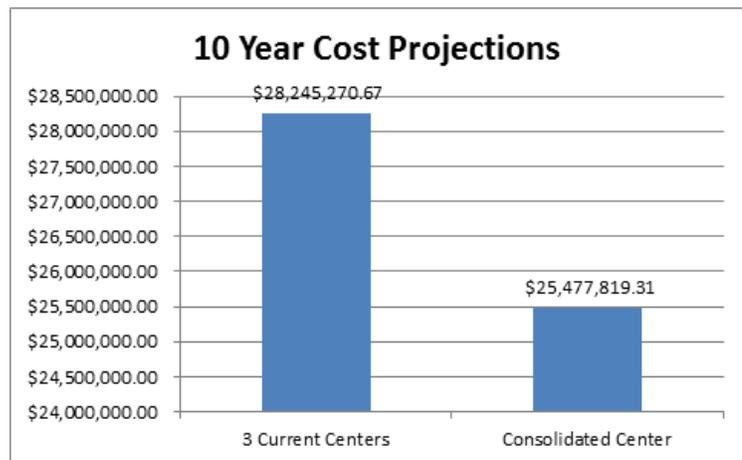
This time around, strong leadership enabled the momentum for this to become reality. The administrative and political leadership involved in this effort had the determination and vision necessary for such a large project to be a success. Once this process began, the participating communities united and had the honest, open, and straight forward discussions necessary to building consensus and find compromise. This process wasn't always easy and there were obstacles along the way, but that is where strong leadership made the difference. Instead of abandoning or postponing the project, the leadership in the North Shore remained persistent in advancing the consolidation because it was the right move, at the right time.

### Advantages to Bayside and the others...

The Village of Bayside and its residents will benefit from service improvements, reduced costs, and long term sustainability associated with the consolidated dispatch center. Dispatchers will be able to respond to calls faster and get emergency personnel where they need to be as quickly as possible. For example in Bayside, North Shore Fire Department call response times will improve as fire calls will no longer be transferred from the Bayside Dispatch Center to the Whitefish Bay Dispatch Center. Instead, all calls will be received and dispatched through the consolidated dispatch center. Additional service improvements include standardized training for all dispatchers and increased information sharing between the participating communities. On a more practical level, four additional communities will be able to handle wireless emergency phone calls without being rerouted between dispatch centers.

Multiple dispatch centers translate into large costs with little benefit. The staffing and technology requirements of multiple dispatch centers imposed a heavy financial burden upon all of the North Shore communities. The great benefit of consolidating dispatching services is that it reduces costs for each community in the following ways:

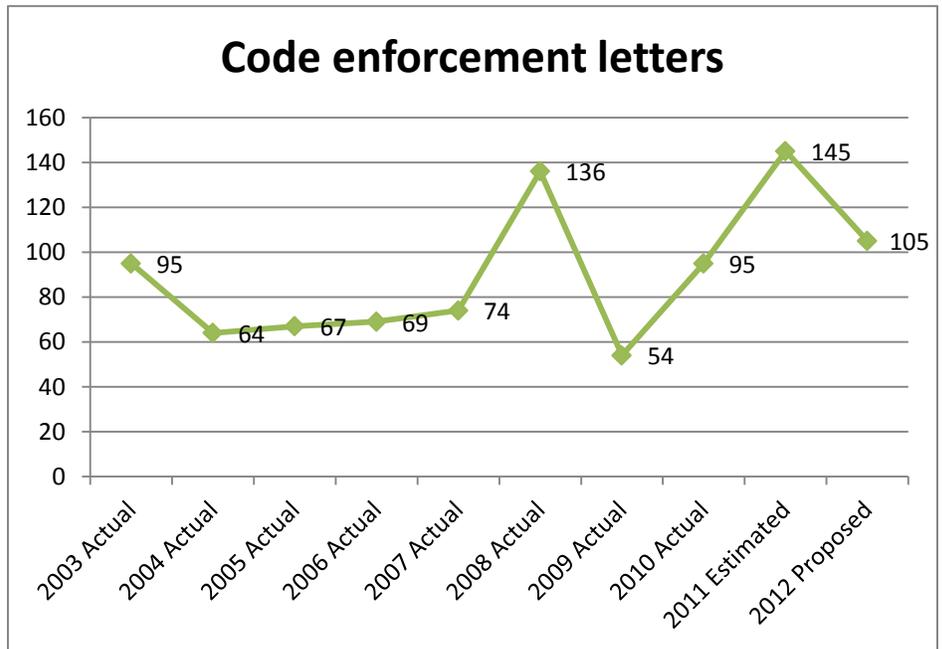
- Eliminating costly, redundant dispatching technology and equipment;
- Providing some of the smaller communities with access to state-of-the-art technology and well trained personnel that they wouldn't be able to afford on their own;
- Allowing the communities to maximize their staffing potential by providing multiple dispatchers during periods of heavy call volumes.



The Village is setting itself up for long term financial stability in these difficult budgetary times through savings associated with the dispatch center. Over the course of the next 10 years, the consolidated dispatch center will save the seven North Shore communities over \$4 million when compared to the current structure. The cost sharing formula ensures each community pays a fair amount for their dispatching services, while also saving all the communities money in the long term. The North Shore has proven it is capable of delivering enhanced public safety while also reducing its dispatch operating costs through more effective, local dispatching services.

## Property Maintenance: A Proactive Approach

The Village has focused heavily on maintaining the aesthetic appeal of the Village and on maintaining property values. One of the key components of this effort has been the Village's Property Maintenance Inspection (PMI) Program. New technologies and a more intense focus on identifying and tracking property maintenance violations have strengthened the program and made it more transparent. The results have been a marked increase in the identification and resolution of property maintenance issues in comparison to previous years. For example, it is anticipated that the Village will send out 50 more code enforcement letters in 2011 than in 2010.



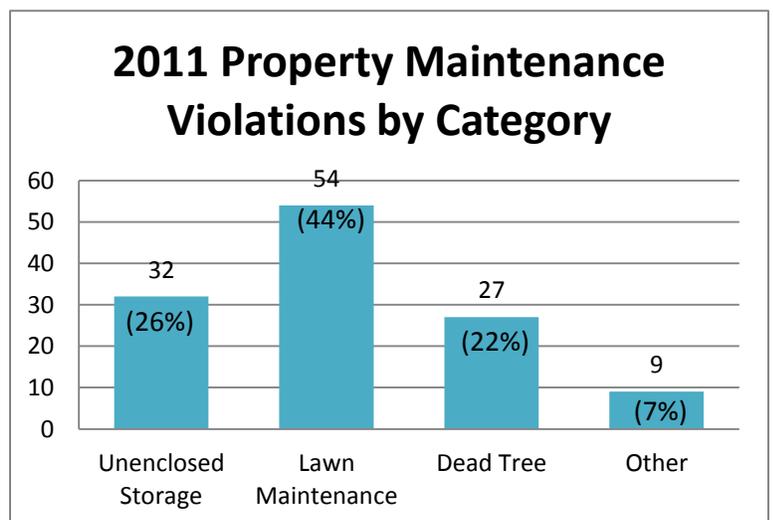
### How does the Property Maintenance Program Work?

The Village's PMI Program focuses on identifying and resolving common violations like unkempt lawns, unenclosed storage, unauthorized signs, and dead trees. The Village recognizes that it isn't feasible to inspect and monitor the entire Village in one weekly inspection; however, routinely scheduled inspections help to ensure that every part of the Village is inspected at least on a monthly basis.

When a property maintenance violation is identified, the next step is making the property owner aware of the violation through sending out notification letters. The letters outline when the violation was identified, what the specifics of the violation(s) are, the timeline for resolution as set by Village Code, and the date on which the property will be re-inspected.

The following is a brief overview of the most common property maintenance violations, and their corresponding noncompliance penalties:

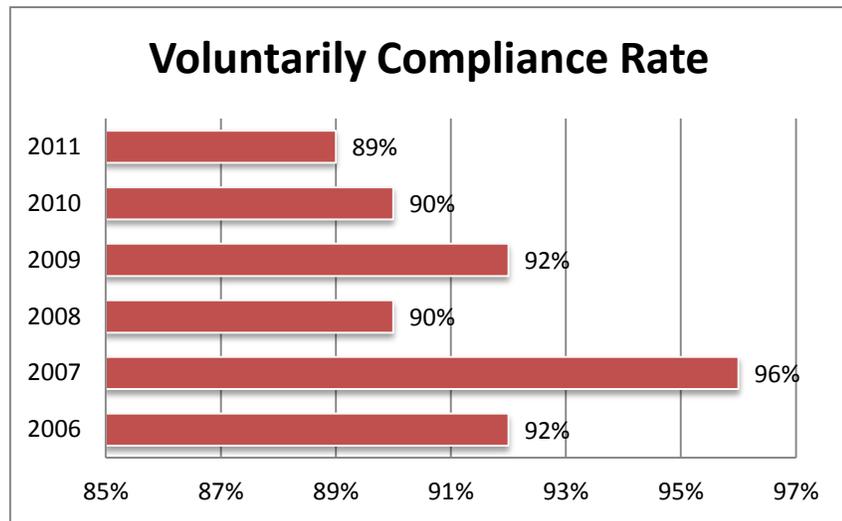
- Cut grass and weeds (in excess of 5 inches): 5 days
- Dead trees and branches: 10 days
- Unenclosed storage of materials or unauthorized dumpster: 7 days



### Following up on Property Maintenance Violations

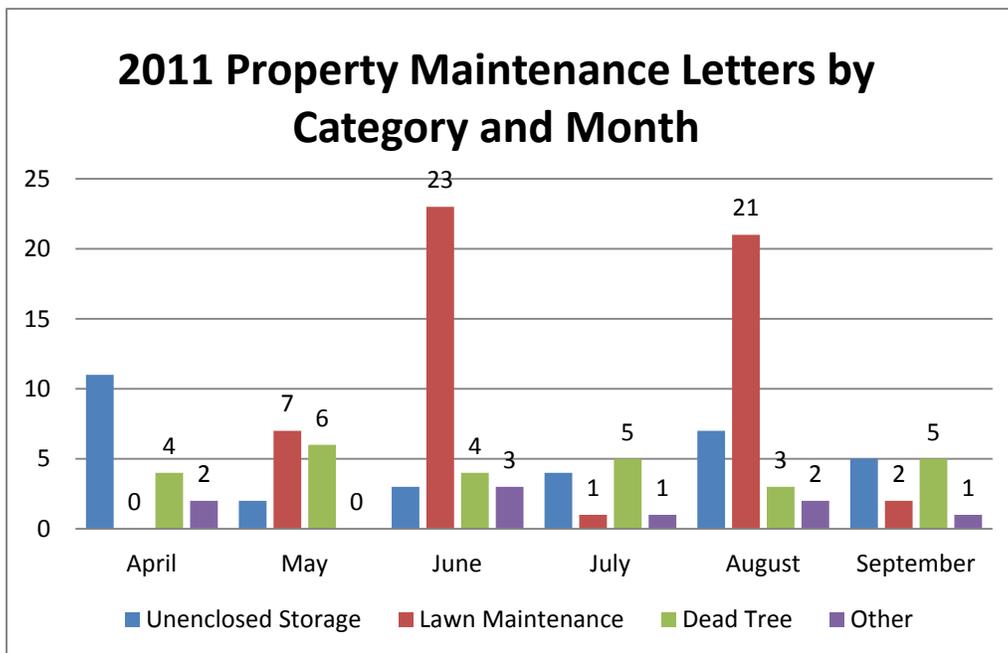
Sometimes property maintenance violations are not voluntarily resolved, and the Village has to take action. In 2011, 89% of property maintenance violations were voluntarily resolved; however, the most common examples of issues non-compliance are lawn maintenance issues (e.g. lawn mowing) and unenclosed storage. This usually means

reassigning it to the Department of Community and Utility Services or the Police Department, so they can mow lawns, conduct a special pick-up, or issue a warning or citation.



### 2011 Property Maintenance Trends

Property maintenance violations are largely a result of the seasonal changes. The graph below shows property maintenance issues begin in the spring, peak in summer, and begin to dissipate as fall approaches. Warm summer months with rainfall, like in June and August, inevitably mean long grass and more lawn maintenance violations. Finally, dead trees and branches become an issue during the summer since it is easier to identify dead trees and as dead branches are broken off of trees. Lawn maintenance issues are the most common property maintenance concern, while unenclosed storage and dead trees account for a little less than 50% of the total amount of property maintenance violations.





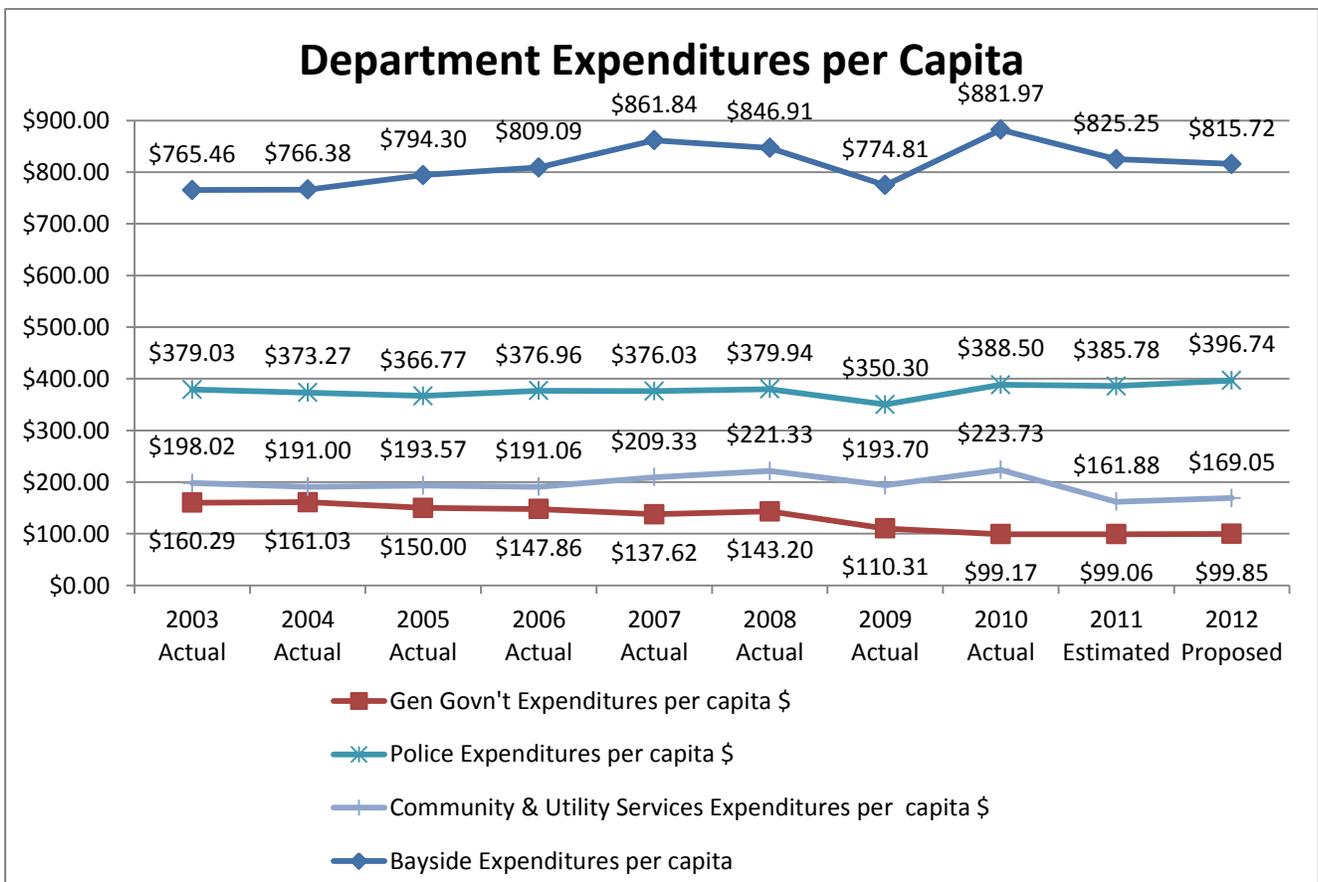
## **Fiscal Integrity**

Provide strong current and future financial stability.

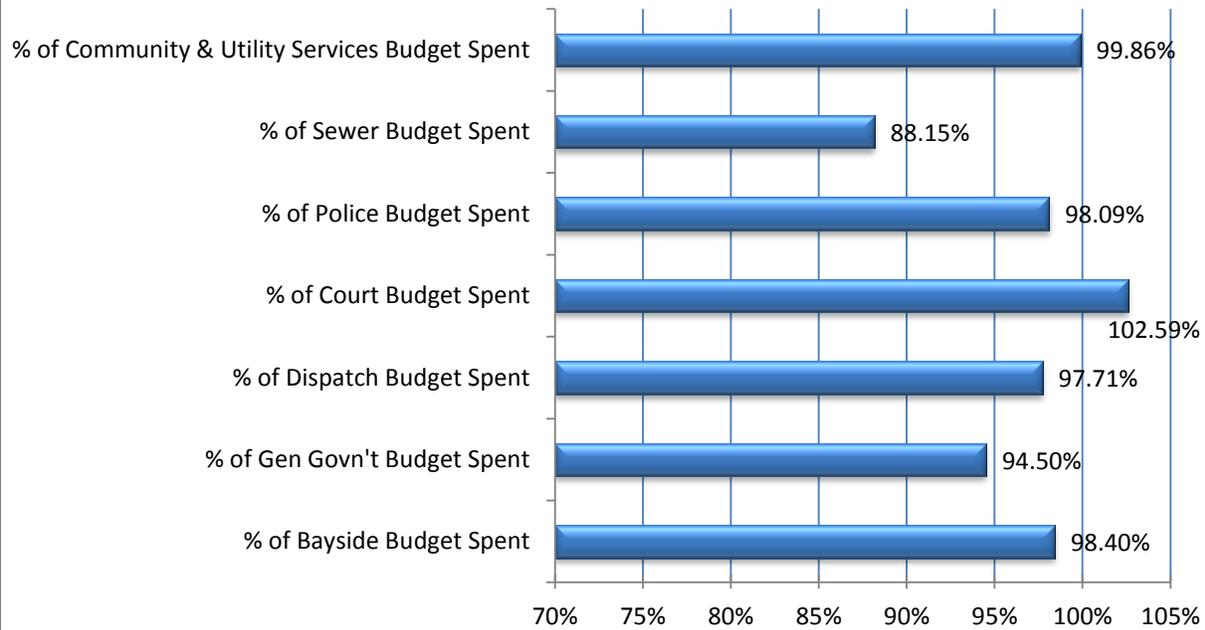


Fiscal Integrity	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
<b>Operating Budget</b>	\$	\$3,414,669	\$3,654,019	\$3,533,301	\$3,231,717	\$3,678,700	\$3,617,057	\$3,575,291
Gen Govn't	\$	\$695,735	\$576,087	\$597,431	\$460,112	\$413,658	\$434,163	\$437,639
Dispatch	\$	\$393,015	\$413,849	\$459,384	\$427,028	\$515,982	\$486,216	\$246,486
Court	\$	\$88,115	\$90,227	\$88,769	\$86,654	\$76,894	\$90,814	\$88,139
Police	\$	\$1,613,312	\$1,588,446	\$1,585,110	\$1,461,096	\$1,620,422	\$1,690,860	\$1,738,895
Sewer	\$	\$451,556	\$567,262	\$479,145	\$438,292	\$535,292	\$557,960	\$894,946
Community & Utility Services	\$	\$826,255	\$895,395	\$923,371	\$807,919	\$933,170	\$709,522	\$740,956
<b>Expenditures per capita</b>	\$	\$809.09	\$861.84	\$846.91	\$774.81	\$881.97	\$825.25	\$815.72
Gen Govn't	\$	\$147.86	\$137.62	\$143.20	\$110.31	\$99.17	\$99.06	\$99.85
Dispatch	\$	\$88.50	\$95.25	\$110.11	\$102.38	\$123.71	\$110.93	\$56.16
Court	\$	\$20.97	\$21.48	\$21.28	\$20.78	\$18.44	\$20.72	\$20.11
Police	\$	\$376.96	\$376.03	\$379.94	\$350.30	\$388.50	\$385.78	\$396.74
Sewer	\$	\$73.45	\$117.08	\$114.85	\$105.08	\$128.34	\$127.30	\$204.19
Community & Utility Services	\$	\$191.06	\$209.33	\$221.33	\$193.70	\$223.73	\$161.88	\$169.05
<b>% of Budget Spent</b>	%	99.6%	98.6%	96.5%	95.7%	99.7%	100%	100%
Gen Govn't	%	85.0%	99.8%	96.8%	100.0%	100.3%	101%	100%
Dispatch	%	95.0%	96.2%	97.3%	95.4%	101.7%	99.9%	100%
Court	%	99.9%	99.5%	98.0%	99.7%	112.8%	99.7%	100%
Police	%	98.3%	98.9%	98.9%	95.7%	101.1%	100.5%	100%
Sewer Budget	%	68.4%	86.2%	94.7%	95.9%	107.7%	101.6%	100%
Community & Utility Services	%	97.5%	97.7%	105.5%	97.6%	103.3%	93.6%	100%
Court Expenditures per case file	\$	\$65.62	\$68.71	\$101.47	\$59.43	\$81.62	NA	NA
Investment rate of return	%	2.72%	4.57%	4.00%	2.73%	1.99%	.75%	.99%
Payroll checks issued	#	939	1,059	1,259	1,120	870	97	97
Direct deposit vouchers issued	#	n/a	n/a	n/a	n/a	n/a	992	1,512
Assessable parcels	#	1,625	1,625	1,625	1,625	1,625	1,625	1,625
Total assessed value	\$	\$621,900,500	\$662,675,950	\$656,049,191	\$662,695,950	\$648,816,000	\$618,931,000	\$631,309,000
avg. assessed value	\$	\$344,300	\$363,200	\$359,200	\$354,000	\$356,310	\$338,769	\$338,769
Tax Amount to be collected	\$	\$4,016,351	\$3,939,711	\$4,244,478	\$4,324,254	\$4,324,253	\$4,372,787	\$4,372,787
% of taxes collected at Village Hall	%	100%	95%	94%	93%	92%	90%	90%

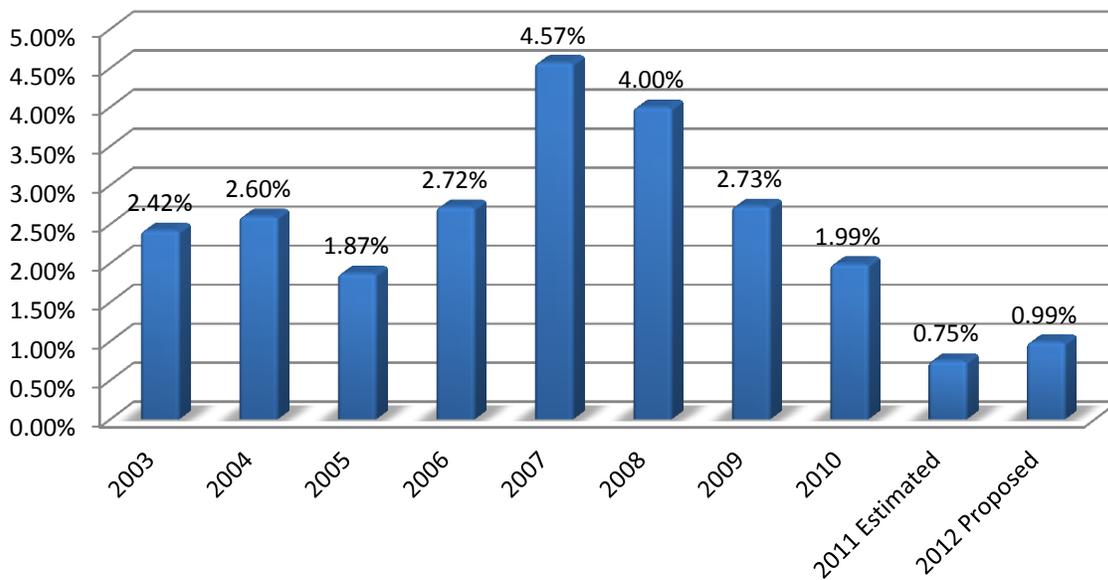
% of taxes collected at Financial Institutions	%	n/a	5%	6%	7%	8%	10%	10%
GFOA Award	Yes/No	No	Yes	Yes	Yes	Yes	Yes	Yes
Board of Review completed	date	6/12/2006	8/7/2007	8/5/2008	8/14/2009	7/27/2010	7/28/2011	7/30/2011
Assessment-Cost per property	\$	\$61.80	\$27.69	\$27.69	\$27.69	\$24.00	\$24.00	\$24.00
Workers compensation claims	#	1	2	6	10	5	8	NA
WC mod factor	formula	0.9	0.78	0.78	0.88	1.16	1.23	NA
Incident reports	#	1	1	4	10	3	8	0
Cost / Household (All collections)	\$	\$105.32	\$124.83	\$94.42	\$87.79	\$86.24	\$89.14	\$89.54



### Average Percentage of Department Budget spent 2003-2010



### Investment Annual Rate of Return



The above chart illustrates the Village's lost revenue in annual investment returns. Since 2007, the Village's rate of return has decreased dramatically from nearly 5% to just over 1%. This decline represents a 79% reduction in monies lost. In 2007, Village interest revenue exceeded \$160,000, while 2012 projects estimate the amount at less than \$35,000.



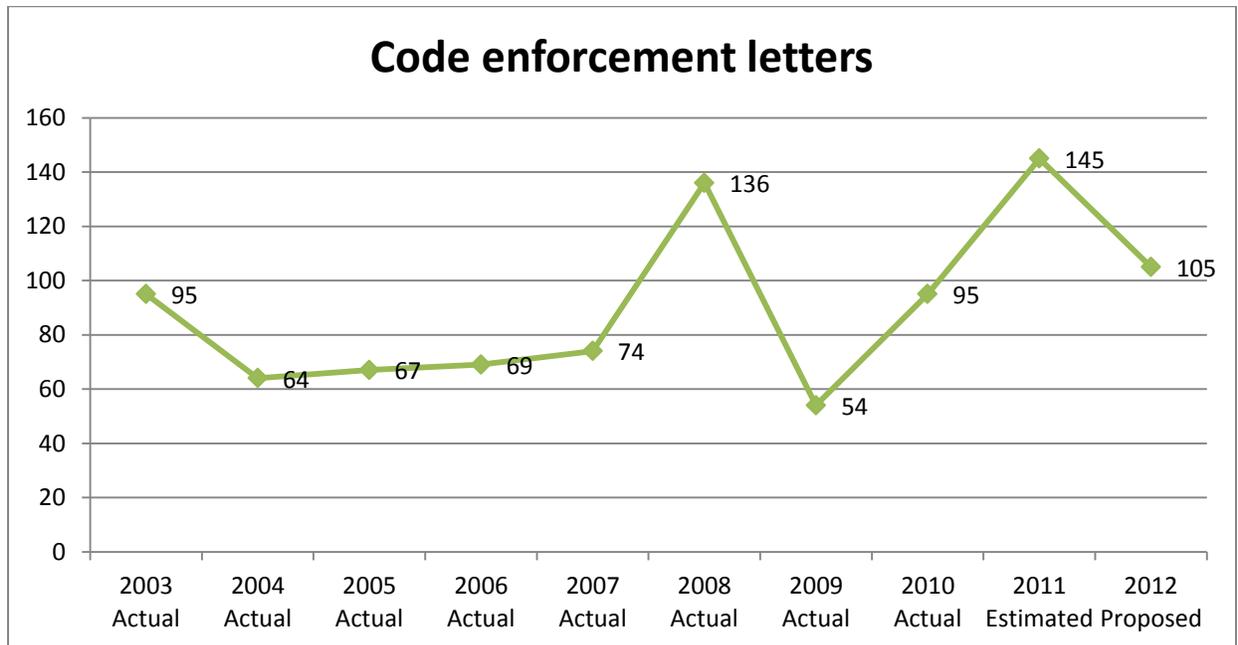
## **Civic Commitment**

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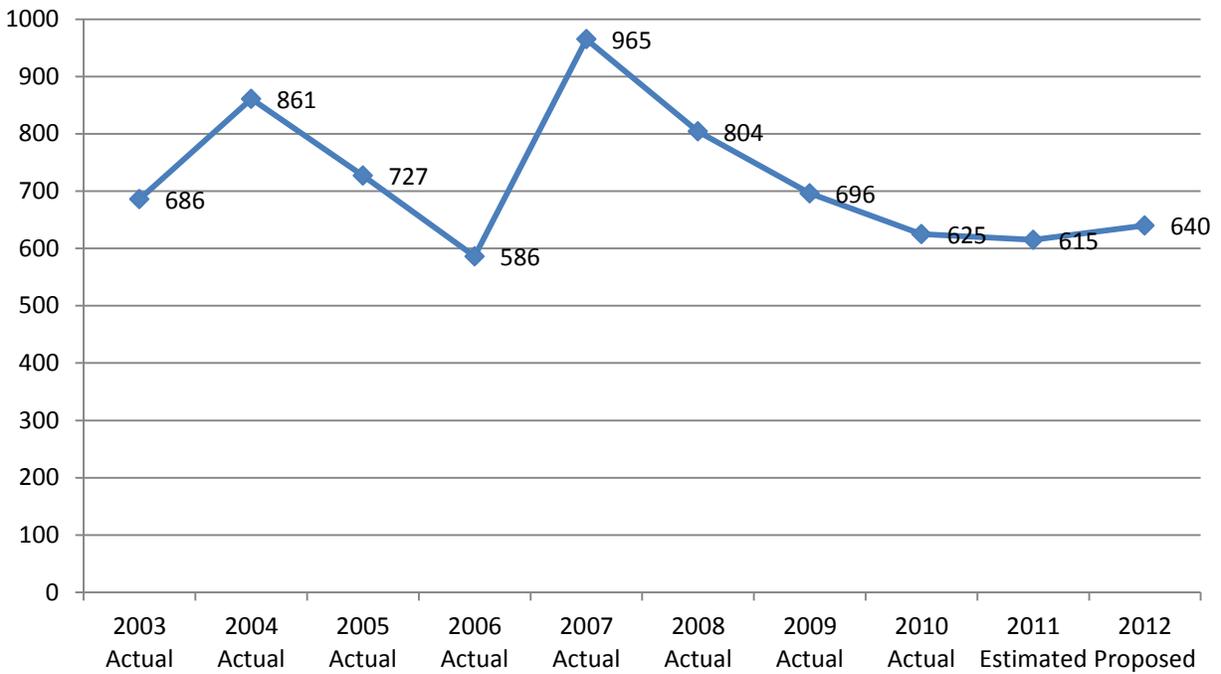
Provide inviting public spaces, promote aesthetic appeal and support community values.



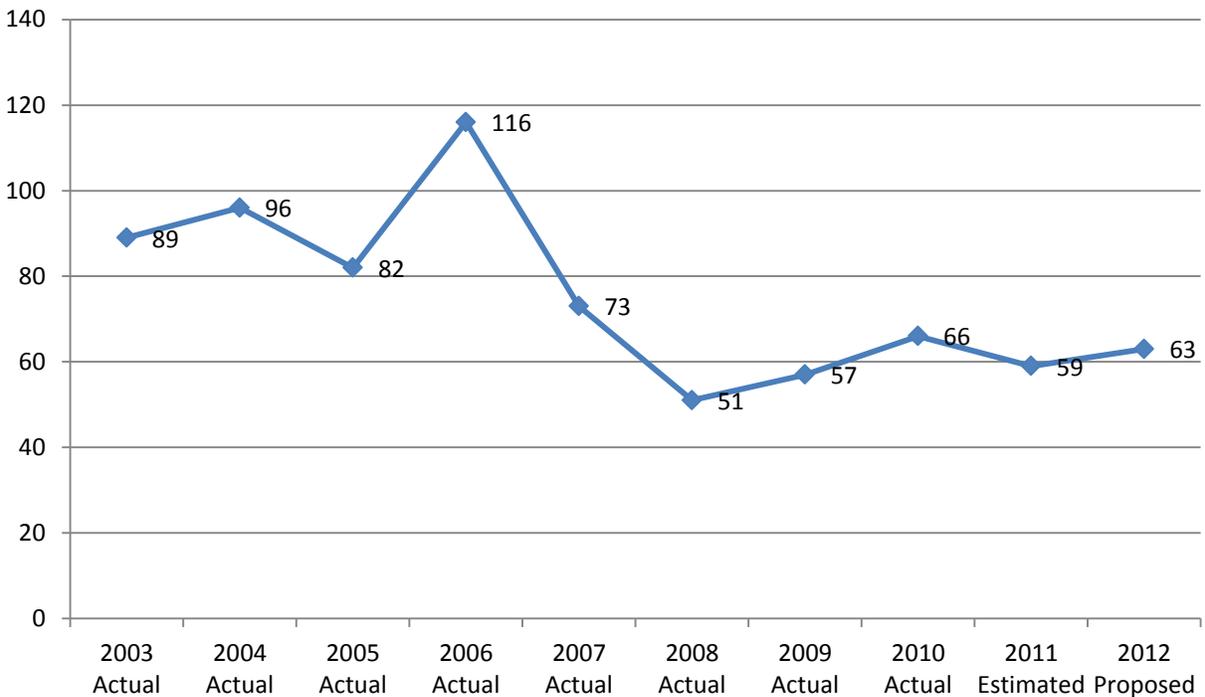
Civic Commitment	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Architectural Review Committee	meetings	22	24	21	15	15	17	17
GreenScape Committee	meetings	NA	4	7	8	6	9	6
Total permits issued	#	586	965	804	696	625	615	640
Residential code compliance	permits	116	73	51	57	66	59	63
Code enforcement letters	#	69	74	136	54	95	145	105
Voluntary compliance	%	92%	96%	90%	92%	90%	88%	90%
Plan Commission projects	approved	13	7	5	16	6	15	NA
Plan Commission projects	denied	0	0	0	0	0	0	NA
Architectural Review Committee projects	approved	65	69	73	38	35	32	NA
Architectural Review Committee projects	denied	0	1	0	0	0	0	NA
Street shouldering	Lane miles	0	5	6	12	23	3	20
Avg. street rating	1-10	7.0	7.0	6.5	6.8	7.0	7.2	7.5
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Street/Road Repairs	hrs	598.75	982	1382.25	1071.50	708	690	429
Mailbox Notices	#	NA	55	35	15	8	40	15
Median/Cul-de-sac restorations	#	NA	NA	2	3	3	2	3

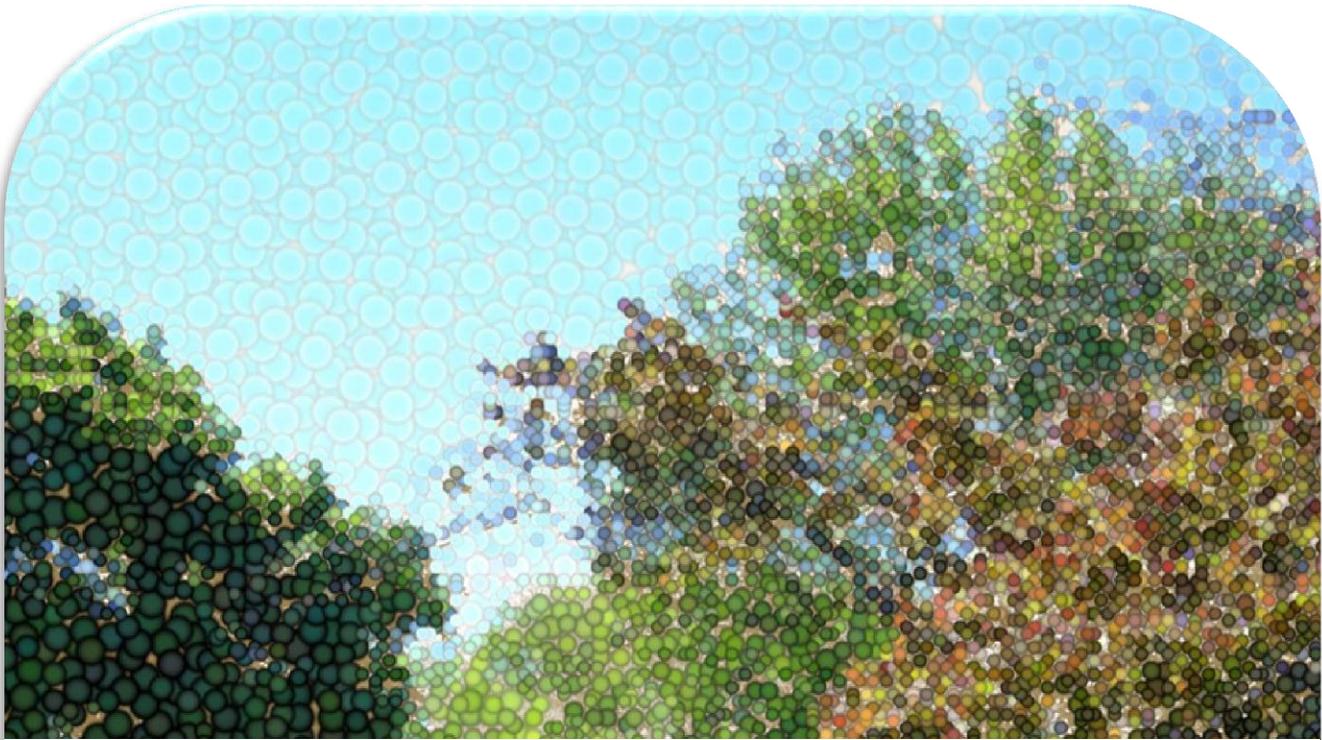


## Total Building Permits Issued



## Residential Code Compliance Permits





## **Service Excellence**

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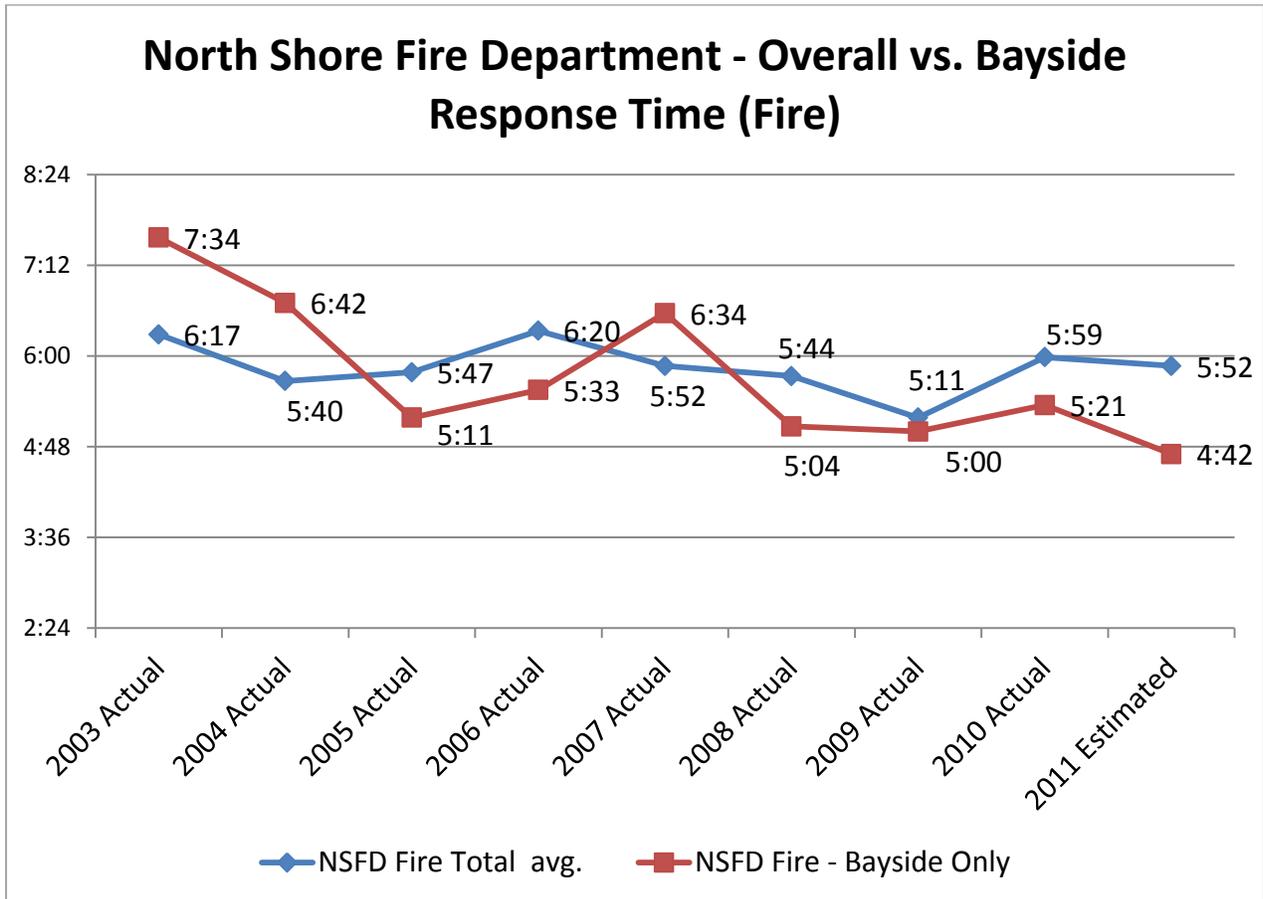
Provide solution-based innovative services.



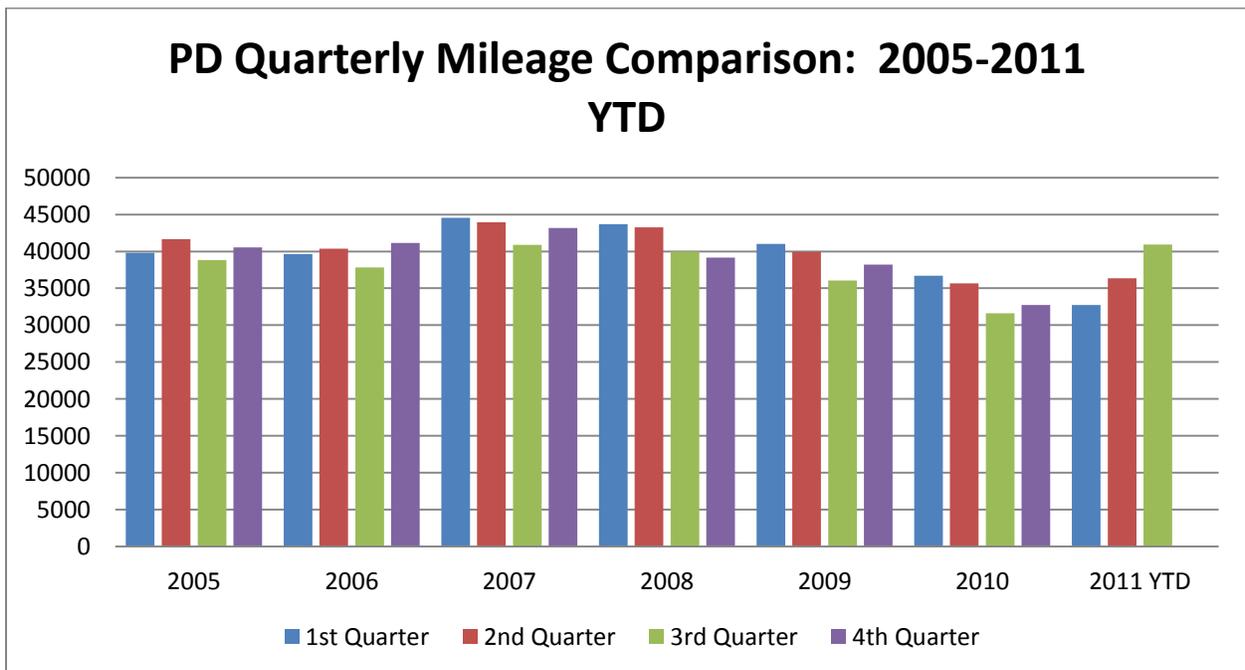
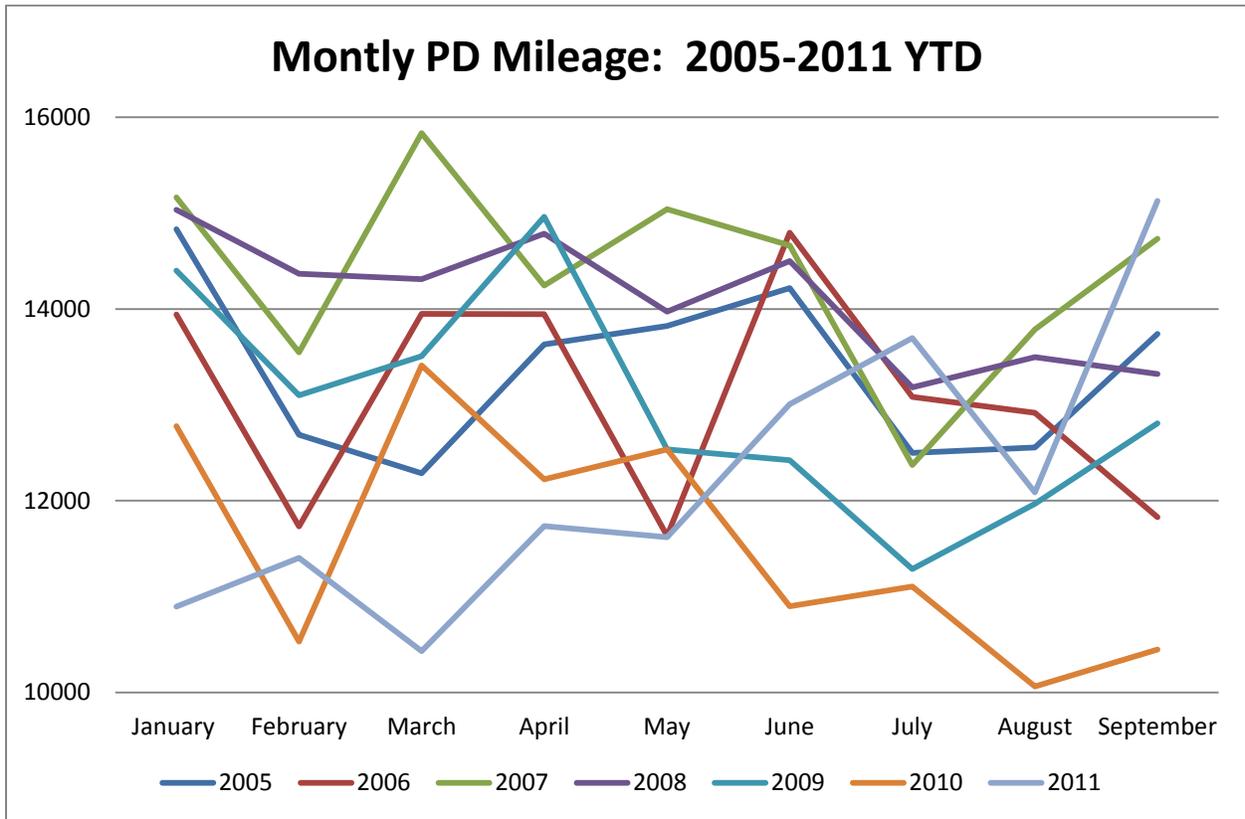
Service Excellence	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Bayside FTE's	staff	34.75	34.75	34.25	31.75	29.00	31.00	46.5
Gen Gov'n't	staff	4.75	4.75	4.25	4.25	4.25	4.25	4
Dispatch	staff	6	6	6	6	6	6	20
Court	staff	0.75	0.75	0.75	0.75	0.75	1	1
Police	staff	14.25	14.25	14.25	12.25	12.25	13	13
Public Works	staff	9.0	8.5	8.5	7.5	4.3	5.3	6.3
Sewer	staff	0	0.5	0.5	0.5	0.75	0.75	.75
Stormwater	staff	0	0	0	0.5	0.75	0.75	.75
Court cases processed	#	1,291	1,307	913	1,458	942	NA	NA
Adult court citations	#	1,287	1,306	910	1,453	918	NA	NA
Juvenile court citations	#	4	1	3	5	24	NA	NA
Citations issued	#	1,458	1,039	1,017	1,624	1235	1,100	NA
Warnings issued	#	739	1,200	950	1,412	1098	900	NA
Accidents investigated	#	118	146	115	145	98	NA	NA
Arrests	#	109	91	95	82	62	NA	NA
Alarms	#	129	215	175	126	105	NA	NA
False alarms	#	178	201	193	129	98	NA	NA
Violent crimes	#	7	3	4	4	N/A	NA	NA
Property crimes	#	28	23	28	30	N/A	NA	NA
Total crimes	#	36	26	32	34	N/A	NA	NA
Crime clearance rate	#	36.0%	38.0%	37.5%	28.6%	N/A	NA	27%
Traffic stops	#	2,187	2,073	1,750	1,383	1,261	NA	NA
Speed trailer locations	#	n/a	n/a	30	24	28	35	40
Open warrants	#	41	32	30	28	17	NA	NA
Officers EMT trained	%	100%	100%	100%	100%	100%	100%	100%
Sworn FTE's / 1,000	#	3.30	3.30	3.36	2.88	2.88	3.12	2.97
Vehicle patrols	miles	156,861	149,288	173,570	160,241	159,560	158,900	141,000
Streets snowplowed	miles	23.0	23.0	24.3	24.3	24.3	24.3	24.3
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Reported Stolen property	\$	\$32,048	\$88,842	\$352,389	\$197,315	NA	NA	NA
Stolen property recovered	\$	\$21,383	\$780	\$1,923	\$16,368	NA	NA	NA
NSFD ISO Rating	rating	2/5	2/5	2/5	2/5	2/5	2/5	2/5
<b>NSFD Total calls for Service</b>	#	5,724	6,331	6,191	5,934	4,100	NA	NA
Fire Total	#	1,642	1,994	1,770	1,785	1,259	NA	NA
Fire - Bayside Only	#	120	147	107	138	64	NA	NA
Fire - Bayside Only	%	7.31%	7.37%	6.05%	7.73%	5.10%	NA	NA
NSFD Medical Total	#	4,082	4,337	4,421	4,149	2,841	NA	NA
Basic Life Support (BLS) Bayside	#	165	179	164	150	92	NA	NA
Advanced Life Support (ALS) Bayside	#	110	109	106	120	75	NA	NA
Medical - Bayside Only	%	6.74%	6.64%	6.11%	4.10%	6.00%	NA	NA

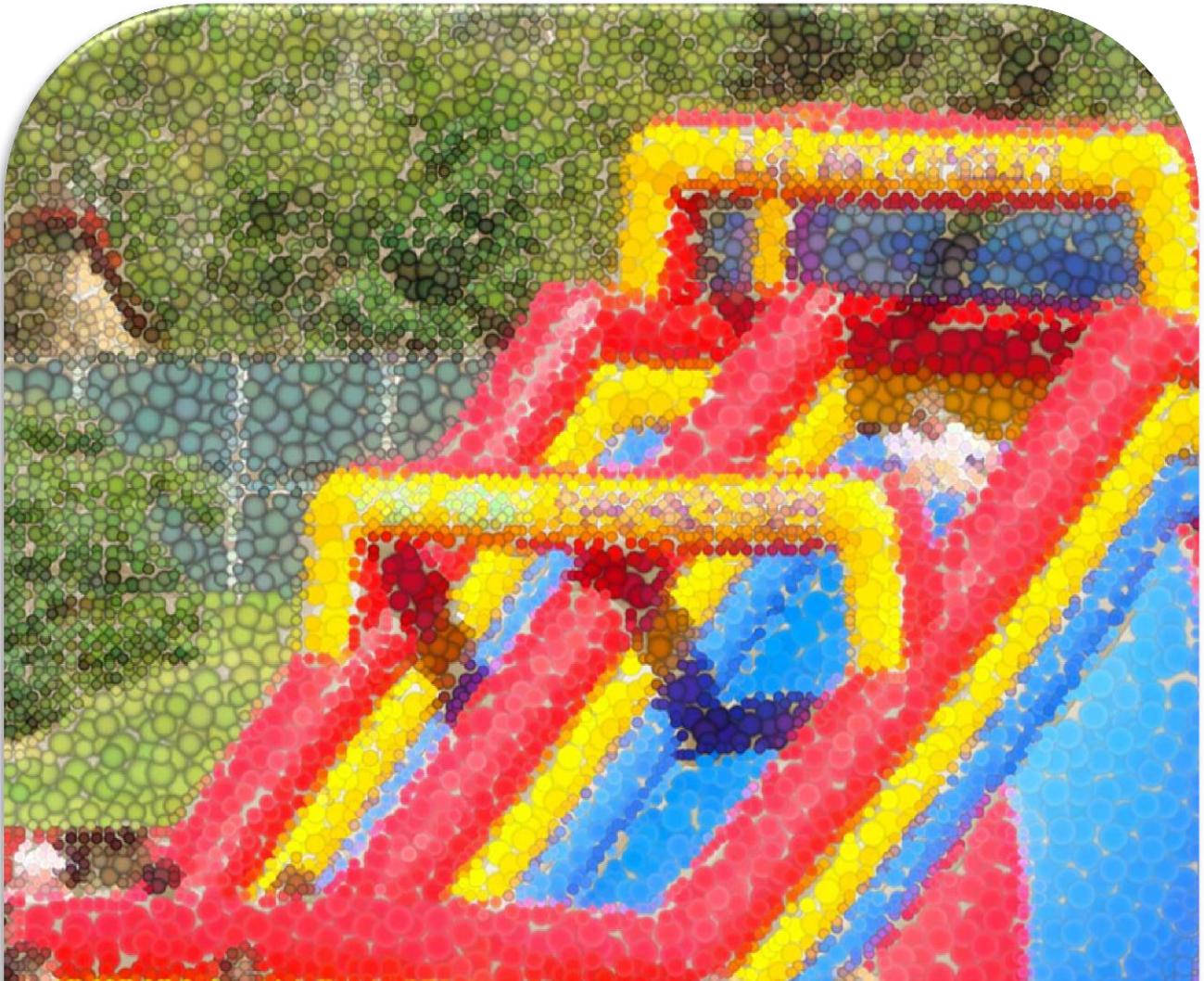
Bayside - Total Service Calls	#	395	435	377	408	231	NA	NA
Bayside - Total Service Calls	%	6.90%	6.87%	6.09%	6.90%	5.60%	NA	NA
<b>NSFD Response Times</b>								
NSFD Fire Total	avg.	6:20	5:52	5:44	5:11	6:11	NA	NA
NSFD Fire - Bayside Only	avg.	5:33	6:34	5:04	5:00	5:25	NA	NA
Basic Life Support (BLS) Total	avg.	5:42	5:19	5:31	5:14	5:04	NA	NA
Advanced Life Support (ALS) Total	avg.	7:27	6:56	5:18	5:04	5:03	NA	NA
Basic Life Support (BLS) Bayside	avg.	5:23	4:38	5:00	4:53	4:40	NA	NA
Advanced Life Support (ALS) Bayside	avg.	7:18	6:11	4:49	4:51	4:38	NA	NA

\*Some metrics are not predicted for future years.



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.





## **Citizen Engagement**

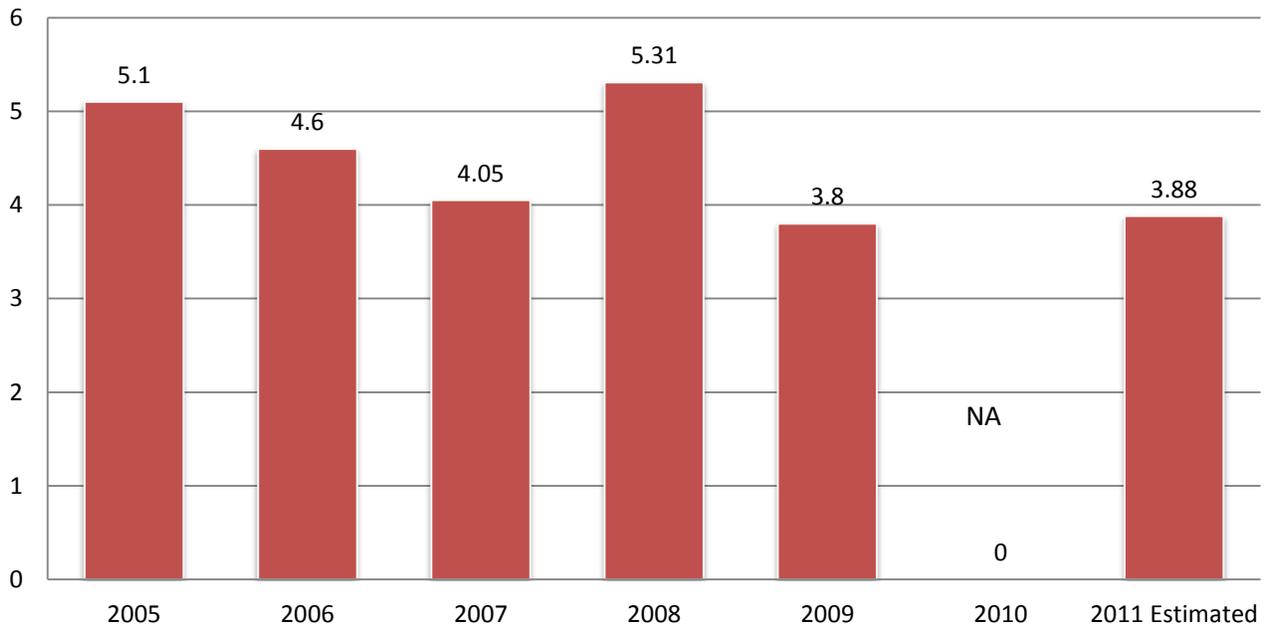
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Provide practical, timely and effective communications.

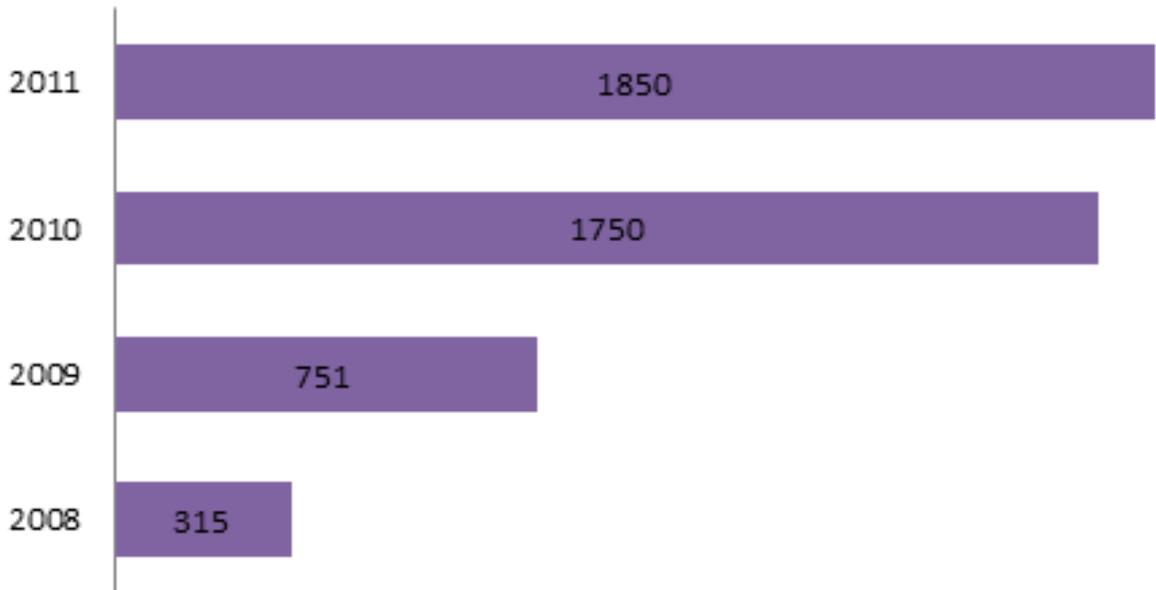


Citizen Engagement	Unit	2005 Actual	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Total Public Meetings	#	79	92	67	61	68	62	60	65
Meeting Minutes drafted prior to next meeting	%	100%	100%	100%	100%	100%	100%	100%	100%
Ordinances	adopted	13	8	21	18	10	8	18	10
Resolutions	adopted	14	16	18	17	28	29	35	25
Total Votes cast	#	1,099	2,345	1,148	6,846	1,397	4,113	6,249	7,100
Average Votes per election	avg.	79	147	574	1,712	699	1028	1562	1750
# of mailed newsletters	#	7,373	7,379	7,400	5,550	5,550	2,775	0	0
cost per mailed newsletter	\$	\$0.45	\$0.45	\$0.32	\$0.32	\$0.34	0.34	0	0
Dispatch In-coming calls*	#	30,041	28,198	25,100	35,779	24,816	NA*	25,000	NA
Dispatch Out-going calls*	#	15,409	12,183	10,372	10,754	8,436	NA*	9,000	NA
Dispatch Calls	#	45,450	40,381	35,472	46,533	33,252	NA*	34000	NA
Dispatch Calls / day	avg.	124.5	110.6	97.2	127.5	91.1	0.0	93.2	NA
Dispatch Calls / hour	avg.	5.10	4.60	4.05	5.31	3.80	0.00	3.88	NA
Dispatch 911 calls	#	566	3,615	3,283	3,180	3,009		2,200	NA
Total Website Visits	#	NA	NA	NA	NA	25,834	33,252	34,000	40,000
Total Website Page Views	#	NA	NA	NA	NA	85,105	101,504	104,000	110,000
Average Pages per Visit	avg.	NA	NA	NA	NA	3.29	3.09	3.41	3.50
Average Time on Site	minutes	NA	NA	NA	NA	2:18	2:16	2:15	2:25
Total Facebook Friends	#	NA	NA	NA	NA	NA	210	446	557
Total Twitter Followers	#	NA	NA	NA	NA	NA	NA	81	100
Total Buzz Participants	#	NA	NA	NA	315	751	1,750	1,850	2,187
Total Buzz E-Mails Sent	#	NA	NA	NA	NA	9,891	77,984	145,000	249,600

### Dispatch Calls per Hour



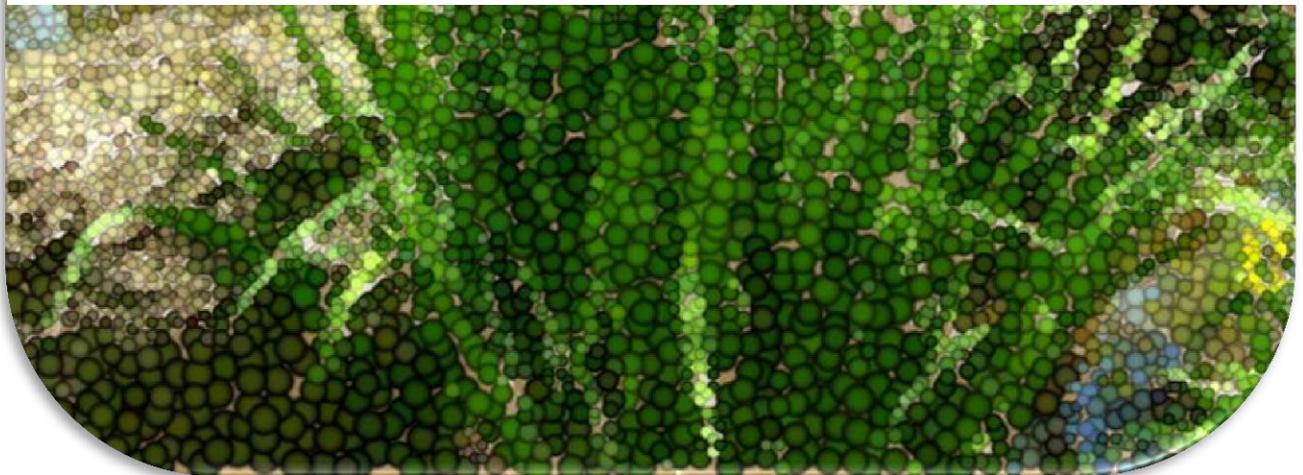
### Weekly Buzz/Talk Participation



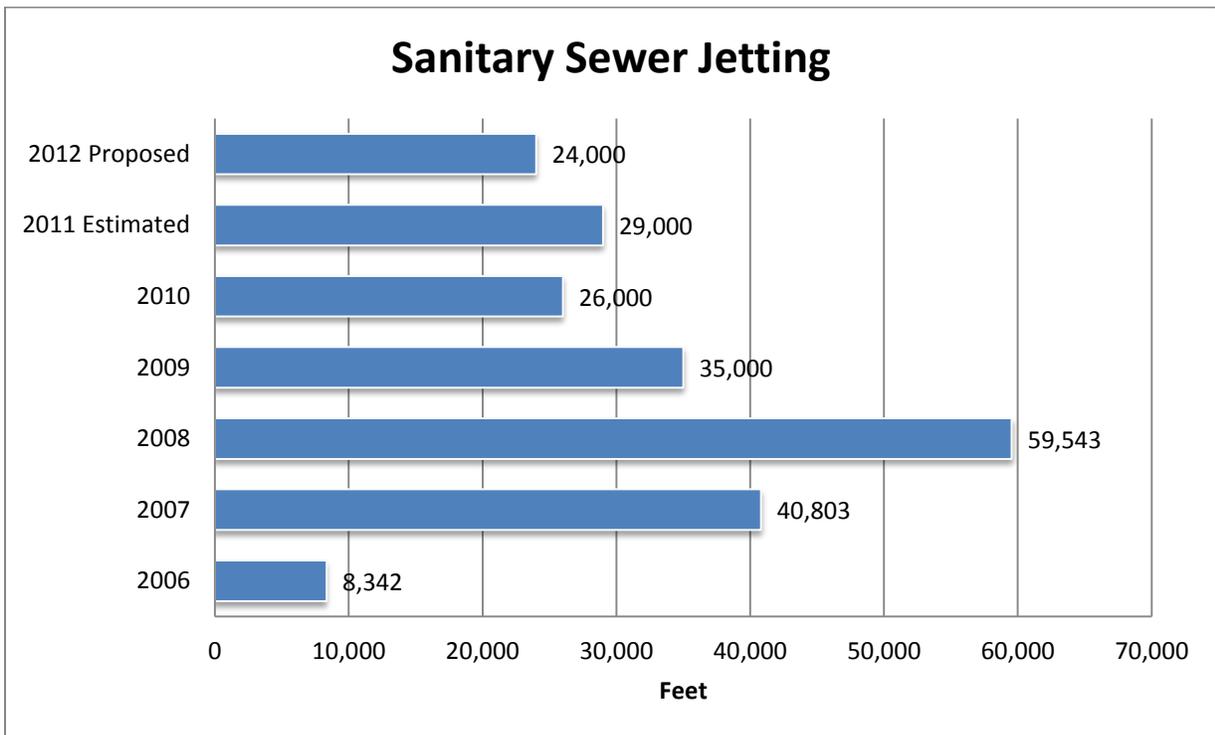
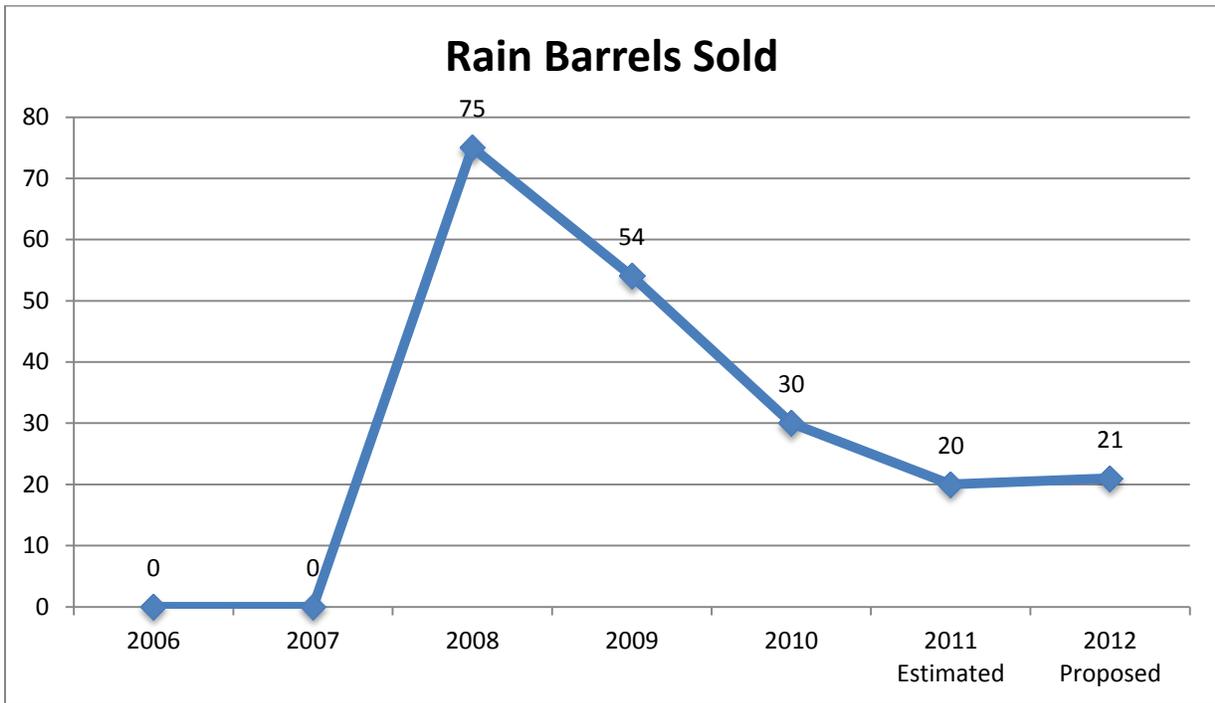


## **Sustainability**

Provide solutions to promote the Village's natural resources.



Sustainability	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Yard waste collected	tons	517.55	566	2,151	1,158.75	1,100	1,325	1,350
Yard Waste	hrs	2157.50	1645.50	1080.50	1140.25	1023.25	1460.00	1400.00
Yard waste collected	tons/hour	0.24	0.34	1.99	1.02	1.08	0.91	0.96
Yard Waste/Household - annually	tons	0.32	0.35	1.32	0.71	0.68	0.82	0.83
Rubbish collected	tons	1497.27	1426.79	1344.00	1187.27	1177.90	1150.00	1145.00
Rubbish Pick-up	hrs	3306.75	3025.25	2434.75	2202.75	1505.00	1360.00	1325.00
Rubbish collected	tons/hour	0.45	0.47	0.55	0.54	0.78	0.85	0.86
Rubbish/Household - annually	tons	0.92	0.88	0.83	0.73	0.72	0.71	0.70
Recycling collected	tons	515.00	425.40	416.00	410.15	546.76	605.00	615.00
Recycling Pick-up	hrs	1323.50	1379.25	1061.00	911.50	951.00	875.00	850.00
Recycling collected	tons/hr	0.39	0.31	0.39	0.45	0.57	0.69	0.72
Recycling/Household - annually	tons	0.32	0.26	0.26	0.25	0.34	0.37	0.38
Special pick-ups	#	104	144	109	85	91	100	105
Special Pick-ups	hrs	108.74	88.00	76.75	78.25	153.50	131.00	125.00
Leaf Vacuum	hrs	547.50	497.25	651.50	508.75	513.75	260.00	260.00
Brush Chipping	hrs	183.00	150.75	51.75	13.50	0.00	0.00	0.00
Snow/Ice Removal	hrs	280.25	979.75	1,224.75	425.10	300	345	330
Stormwater	hrs	339.25	175.25	750.00	1,102.50	283.50	400.00	450.00
Grass & Weed	hrs	1,921.00	1,185.75	381.00	970.50	1,363.00	1,265.00	1,320.00
Recreation	hrs	350.25	742.75	199.50	586.00	182.50	250.00	240.00
Manholes rehabilitated	#	31	18	2	13	25	5	85
Sanitary sewer jetting	feet	8,342	40,803	59,543	35,000	26,000	29,000	24,000
Sanitary sewer televised	feet	8,342	26,703	10,695	10,575	8,274	29,000	24,000
Sanitary sewer backups	#	6	11	3	2	0	1	0
Culvert Replacements	#	n/a	n/a	24	35	4	11	10
Energy Consumption reduction	%	n/a	n/a	8%	17%	19%	5%	5%
Trees Planted	#	n/a	n/a	106	22	80	67	80
Tree City USA Designation	Yes/No	No	No	Yes	Yes	Yes	Yes	Yes
Bird City USA	Yes/No	NA	NA	NA	NA	NA	Yes	Yes
Rain Barrels Sold	#	n/a	n/a	75	54	30	20	21



# 2011-2012 Values for Outcomes



## Long-Term Strategic Values for Outcomes & 2011-2012 Goals

### **Fiscal Integrity:**

Provide strong current and future financial stability.

### **Civic Commitment**

Provide inviting public spaces, promote aesthetic appeal and support community values.

### **Service Excellence:**

Provide solution-based innovative services.

### **Citizen Engagement:**

Provide practical, timely and effective communications.

### **Sustainability:**

Provide solutions to promote the Village's natural resources.

## 2011 Goals & Accomplishments

### 100% Complete

1. Revise the inspection and permit fee schedule.
2. Implement revised and updated Administrative Fee schedule.
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.
4. Track and reduce the amount of time taken to create packets for all committee meetings by 15%.
5. Implement new financial software to address software issues identified in the 2009 audit.
6. Examine all Village fleet vehicles.
7. Update all property and storage areas.
8. Coordinate all 2011 road infrastructure repair projects.
9. Complete Government Finance Officers' Association reporting:
  - Budget Excellence Award for the 2011 budget document.
  - Performance Measurement certification.
10. Implement new tax software and post property tax information online.
11. Implement overtime coding into new payroll system to streamline Police Department payroll operations.
12. Examine and implement (if applicable) a Village/resident stormwater cost sharing option that would help reduce the impact of stormwater runoff on public infrastructure.
13. Revise the Administrative Services Procedure Manual.
14. Develop 10 year Village financial plan.
15. Complete 2010 Audit, keeping material weaknesses to the controllable minimum.
16. Initiate 2012 budget process.
17. Complete five year budget projections.
18. Evaluate and update the Village's capital road project program.
19. Formal capital improvement program plan.
20. Refine program based budget for DCUS.

### **50% Complete**

21. Revise and adopt a new parking ticket fee schedule.
22. Complete Government Finance Officers' Association reporting:
  - Certificate of Achievement for Excellence in Financial Reporting.
23. Evaluate the feasibility of a paid time off system.

### **25% Complete**

24. 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.
25. Increase usage of online permit application processing by 5%.
26. Update formal Village succession plan.

### **0% Complete**

27. Complete Government Finance Officers' Association reporting:
  - Popular Annual Financial Reporting.

### **Continual**

28. Exploration of shared services within the surrounding communities.
29. Research grant funding opportunities at the state and federal levels, along with other alternative funding sources.

## **2012 Goals for Outcomes**

### **January**

1. Implement updated Administrative Fee schedule.
2. Creation and implementation of a consolidated dispatch payment tracking system to monitor payments from participating municipalities.
3. Implement Budget Repair Bill and Act 10 Employee benefit changes.

### **February**

4. Revise and adopt a new parking ticket fee schedule.
5. Analyze the employee leave programs evaluating traditional leave programs versus a Paid Time Off System (PTO).

### **April**

6. Complete Government Finance Officers' Association reporting:
  - Budget Excellence Award for the 2012 budget document.
  - Performance Measurement certification.
  - Certificate of Achievement for Excellence in Financial Reporting.
7. Evaluate functions to determine most cost effective way to provide services, including payroll, landscaping, and municipal court functions.

## **May**

8. Seek corporate sponsors of community events.

## **June**

9. 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. Each department shall research and propose at minimum \$50,000 in grant funding opportunities.

## **July**

10. Complete 2011 Audit, keeping material weaknesses to the controllable minimum.
11. Evaluate fund balance and investment policies.
12. Initiate 2013 budget process.
13. Increase usage of online permit application processing by 5%.
14. Examine yard waste collection process, and evaluate new equipment needed to satisfy collection processes.
15. Develop plans and identify revenue sources that may be unstable over time.
16. Manage Consolidated Dispatch budget to stay within allotted funds during transition:

## **August**

17. Update five year budget projections.
18. Develop Economic Development Guide for current and prospective businesses.

## **September**

19. Update formal Village succession plan.

## **Continual**

20. Continued exploration of shared services within the surrounding communities, private sector and other entities.
21. Examine and implement (if applicable) a Village/resident stormwater cost sharing option that would help reduce the impact of stormwater runoff on public infrastructure.

*Civic Commitment: Providing inviting public spaces, promote aesthetic appeal and support community values.*

## 2011 Goals and Accomplishments

### **100% Complete**

1. Develop a maintenance program for Lake Drive Lions Gates, Lake Drive Village entry way, and Port Washington Road Village entry way.
2. Revision of ARC guidelines, requirements, and submittal projects.
3. Coordinate 2011 Community Events
  - Clean Up Days
  - 4<sup>th</sup> of July Parade
  - Village Picnic
4. Revise the drainage near and around the Lion's Gates, and update landscaping.

### **75% Complete**

5. Coordinate 2011 Community Events
  - Clean Up Days
  - Fright Night

### **50% Complete**

6. Examine the need for sign refurbishing of the four main entry signs.

### **25% Complete**

7. Work with Union Pacific railroad to enter into agreement to paint the Brown Deer Road overpass.
8. Explore alternative landscape and planting solutions for Brown Deer Road/Lake Drive intersection.

### **Continual**

9. Maintain public right-of-ways.
10. Ensure the cleanliness of the residential neighborhoods, high-visibility commercial areas and gateway corridors.
11. Pay attention to detail in the upkeep and management of Village property through use of Report A Concern system to document and track management of all Village property.
12. Continue to enhance the property maintenance program.

## 2012 Goals for Outcomes

# Civic Commitment

### January

1. To strengthen the Village's Property Maintenance and Code Enforcement Programs.
  - Revise/create sections of Village Code that pertain to Property Maintenance and Code Enforcement Programs to strengthen the Village's ability to deal with and respond to ongoing code enforcement issues.
  - Apply Lean Project Management to the Property Maintenance System.

### February

2. Implement the Village's Vacant House Ordinance Program to monitor vacant homes and ensure compliance with village code.

### April

3. Enhance the entryway appeal of the Village by replacing the four main entry signs.

### May

4. Continue adopt-a-tree program that has homeowners maintain newly planted right of way trees.
  - Planting and coordination of approximately 85 new trees.
  - Work with Bayside Commons condo complex to create aesthetic berm at the west end of Fairy Chasm Road.
5. Implement alternative landscape and planting solutions for Brown Deer Road/Lake Drive intersection.
6. Brown Deer Road/Lake Drive intersection environmental testing & landscaping redesign.

### June

7. Continue the adopt-a-cul-de-sac program.

### July

8. Restriping of at least 30 stop bars.

### Continual

9. Pay attention to detail in the upkeep and management of Village property through use of Report A Concern system to document and track management of all Village property.
10. Ensure the cleanliness of the residential neighborhoods, high-visibility commercial areas and gateway corridors through a combination of direct services, education and enforcement.
11. Maintain public right-of-ways through coordination and cooperation with property owners.

## 2011 Goals & Accomplishments

### 100% Complete

1. Reorganize front counter permit files.
2. Organize all Village shared files into a logical shared filed system.
3. Continue to implement the Safety Program:
  - Quarterly safety committee meetings,
  - Technical safety training for DCUS personnel.
4. Examine the possibility of partnering with the Milwaukee Metropolitan Sewerage District on a pilot program to help address private property inflow and infiltration.
5. Finalize alarm ordinance changes.
6. Conduct the 2011 Spring Primary Election on February 15, Spring Election on April 5 and recall election on July 12 & August 9.
7. Maintain Village sign inventory, replacing deteriorated street and safety signs as needed.
8. Police Department participation in "Safety Days" held at Bayshore Mall.
9. 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.
10. Perform a sanitary sewer survey in the MMSD identified poorly performing sewershed to address sanitary I&I concerns.
11. Restriping Brown Deer Road and Lake Drive.
12. Police Department participation in specialized programs:
  - Click it or Ticket.
  - Over the Limit, Under Arrest.
13. Provide NASSCO (sanitary sewer) certified training for Community & Utility Services municipal technicians.
14. Increase usage of paperless online based permitting by 5%.
15. Complete all Sanitary Sewer related annual reporting.
  - CMOM
  - ECMAR
16. 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 Road railroad crossings.

### 75% Complete

17. Complete Police Department accreditation.

## **50% Complete**

18. Finalize work on video surveillance and alarm ordinance changes.
19. Review and update Chapters 10, 18, 46, and 98 of the Village Ordinances pertaining to Animals, Businesses, Floods, and Traffic and Vehicles.
20. Continue development of the Geographic Information Systems (GIS).
21. Examine and replace any poorly performing Sanitary Sewer Lift Station pumps.

## **0% complete**

22. Improve upon the Village's road and stormwater infrastructure by continuing the in-house shoulder replacement program.
23. Complete the 2011 road PASER ratings are required by the State of Wisconsin by.
24. 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

## **Continual**

25. Provide efficient, responsive snow removal services for the Village's residents, including the continual use of the Village's salting and snow removal policy.
26. Continue to post the location and data results of the speed trailer locations and conduct ride alongs for Village staff and residents.
27. Continue all Village fleet preventative maintenance measures.
28. Monitor/track Village Hall foot traffic.
29. Finalize policies and procedures for Dispatch backup with North Shore.

## 2012 Goals for Outcomes

### **January**

1. Transition Court software to interface with new operating system.
2. Develop hiring plan to hire and train dispatchers to bring staffing to 18 full time dispatchers.
3. Evaluate the Police Department hiring process, staffing needs, and model of the future public safety needs:
  - Hire at least one full time officer in 2012.
  - Analyze staffing methods for overtime budgeting to reduce costs.
  - Enhance training and specialized programs such as Operating While Intoxicated Task Force, Department of Narcotics Enforcement, etc.
4. Decrease the amount of sick leave and lower the rate of injuries to all employees.

5. Examine the option of providing calcium chloride on site to improve efficiency of application and reduced costs for pick up.
6. Simplify the permit cost formula to make it easier for residents, contractors, and village staff to calculate and collect.
7. Update the Village fee schedule to ensure the Village is charging amounts consistent with surrounding municipalities and to create new revenue streams.

## **February**

8. Complete Police Department Accreditation.
9. Replace one pump at E. Hermitage and E. Bay Point Lift Stations to ensure mission critical equipment remains in compliance and properly functioning.
10. Improve the efficiency, effectiveness, and transparency of the Village's permitting process
  - Decrease the amount of time and resources it takes to process a building, plumbing, HVAC, or electrical permit from start to finish.
11. Increase monitoring of building projects to ensure all proper permits are being pulled by residents and/or contractors
12. Work in conjunction with the ICMA Center for Performance Measurement to analyze Village-wide performance measurement system. Further develop the quarterly reporting systems, benchmark Village operations against other municipalities.
13. Analyze the Village Code to determine what sections of the Village Code need updating or revising.
14. Conduct the 2012 Spring Primary Election.
15. Refine the Safety Program:
  - Track the areas of compliance and address those areas not in compliance
  - Brown bag lunch safety information sessions,
  - Quarterly safety committee meetings,
  - Additional technical safety training for DCUS personnel.
16. Consolidated Dispatch
  - Develop scheduling plan to allow dispatchers to dispatch for all agencies alongside experienced dispatchers for that agency to build skills and reduce staffing shortages:
  - Coordinate transition period schedule and staffing so that transition is as transparent as possible to agencies.
  - Develop consolidated Standard Operating Procedures for dispatch operations in conjunction with agencies procedures.
  - Develop cross training program to train existing dispatchers in new jurisdictions.
  - Cross train among all 7 agencies for existing dispatchers.

- Train or coordinate training for all employees on new systems implemented in new dispatch center.

## **March**

17. Coordinate Village staff and poll worker election training to comply with the Government Accountability Boards requirements and provide updates pertaining to the new voting laws.
18. To enhance and strengthen the relationship between the Village of Bayside and the businesses operating within the Village:
  - Revise the Conditional Use Permit Application process in order to ensure the Village has full documentation of the types of businesses operating within the Village.
  - Update the Conditional Use Permit Application costs.
19. Updating the railroad crossing inventory information annually for the Partial Quiet Zone Designation.

## **April**

20. Become the first municipality in Milwaukee County to be certified by NOAA as a Storm Ready Community.
21. Coordinate Spring Clean-Up Day.
22. Conduct the Spring Election.
23. Coordinate all 2012 road infrastructure repair projects as they are approved by the Village Board.
  - N. Rexleigh Drive (Brown Deer Road to Fairy Chasm Road)
  - E. Maitland Road;
  - E. Glencoe Place;
  - E. Glenbrook Road;
  - E. Ravine Lane;
  - E. Crocker Lane;
  - E. Donges Lane/Road;
  - W. Fairy Chasm Road (West of Port Washington Road);
  - N. Port Court;
  - W. Ravine Lane;
  - W. Jonathan Lane;
  - W. Duchess Court;
  - N. Apple Blossom Lane;
  - N. Sequoia Drive;
  - W. Glencoe Place

## **May**

24. Police Department participation in specialized programs:
  - a. Click it or Ticket
  - b. Over the Limit, Under Arrest
25. Conduct a comprehensive Police Department Squad Study (prior to the purchase of vehicles):
  - Consider size, fuel economy, safety, equipment transition, availability and price as contributing factors in decision making process. Current vehicle model will no longer be available.

## **June**

26. Removal and Replacement of Corrugated Metal Pipe on Pelham Parkway in Pelham-Heath subdivision as part of regular stormwater Operations & Maintenance.

## **July**

27. Rehabilitation of 36'' Corrugated Metal Pipe at Santa Monica Boulevard that is critical to the drainage of western portion of the Village.
  - Repair will include cured in place pipe (CIPP) lining, regarding of necessary swales and replacement of the end wall.
28. Continue partnering with the Milwaukee Metropolitan Sewerage District on a program to help address private property inflow and infiltration. Depending upon availability of funding, the Village would like to complete the following:
  - Inspection & Repair of 15 private sanitary sewer laterals (voluntary program)
29. Review and update the Village Code pertaining to Animals, Pools, Unenclosed Storage, and Property Maintenance.
30. Coordinate Summer Clean-Up Day.
31. Complete all Sanitary Sewer related annual reporting for the following:
  - CMOM
  - ECMAR
32. Implement TRACS software in Police Department squads by:
  - Decreasing the number of "hand" written citations by officers.
  - Utilize driver's license "card" readers to expedite citation process.

## **August**

33. Complete all NR216 annual reporting requirements
  - Dry weather ph testing
34. Maintain Village's crack sealing program by having the following roads sealed:
  - N. Pelham Parkway (Brown Deer Road to E. Ellsworth Lane)

- N. Bayside Drive
  - W. Ellsworth Lane
  - N. Tennyson Drive
  - E. Bay Point Road (east of Lake Drive)
  - E. Glencoe Place
  - N. Sleepy Hallow Lane
35. Continue the maintenance of the Village stormwater utility, improving stormwater runoff management. This includes the replacement of at least five (5) cross culverts.
36. Complete a sanitary sewer repairs in the MMSD identified poorly performing sewershed to address sanitary I&I concerns.
- Includes manhole rehabilitation and sanitary sewer lining in Pelham Heath subdivision.
  - Relining of approximately 4,480 linear feet;
  - Six (6) sectional liners;
  - Five (5) open cut spot repairs;
  - Sanitary sewer joint testing and sealing, approx. 6,000 linear feet;
  - Twelve (12) Top Hat lateral seals;
  - Forty-four (44) sanitary sewer manholes rehabbed
37. Certify Dispatch staff as TIME 2 terminal operators for entry and query.
38. Evaluate the "Take Me Home" Services Program.
39. Coordinate National Night Out in Bayside.
40. Develop a leadership/mentorship program for Village staff.

### **September**

41. Continuing the in-house shoulder replacement program.
42. Conduct the Fall Primary Election.

### **October**

43. Coordinate Fall Clean-Up Day.

### **November**

44. Partner with a public affairs/management graduate program for a Capstone Group Village service evaluation.
45. Install traffic monitoring cameras at Brown Deer Road/Lake Drive intersection and Port Washington Road/County Line Road intersection.
46. Conduct the Presidential Election.

## **Continual**

47. Continue all Village fleet preventative maintenance measures to ensure all mission critical equipment is available to complete core services for all agencies.
48. Maintain all Village sign inventory, replacing deteriorated street and safety signs as needed.
49. Monitor all Village Lift Stations through monthly checks at the following locations:
  - E. Hermitage Road
  - E. Bay Point
  - N. Lake Drive
50. Increased Citizen Police Academy Participation and develop Neighborhood Watch Program:
  - Enhance promotion of programs to make them known to the community.
  - Solicit potential participants through website, picnic, fright night etc.
  - Possibly hold "mini" or shortened academy for those who do not want to commit that much time to program.
51. Continue to enhance and upgrade the Police Department website with up-to-date information, resources, and links.
52. Continue to work towards meeting NFPA response benchmarks for NSFD.
53. Continue to post the location and data results of the speed trailer locations and conduct ride alongs for Village staff and residents.
54. Continue tracking and expanding the benchmarking and performance management program with ICMA.
  - Continue tracking all benchmarking information from 2011.
  - Create new, relevant benchmarking categories that can and should be tracked.
  - Analyze how to collect benchmarking information more efficiently and more accurate, where possible.
55. Provide efficient, responsive snow removal services for the Village's residents, including the continual use of the Village's salting and snow removal policy.

## 2011 Goals & Accomplishments

### 100% Complete

1. Produce timely and valuable publications:
  - Produce community scorecard/State of the Village document.
2. Redesign Village website.
3. Develop community wide education programs for bicycle etiquette and safety, coyote do's and don'ts, garlic mustard, EAB, etc.
4. Continue Employee Recognition Plan.
5. Implement an expanded E Notify system and increase number of participants to 1,475.
6. Increase Facebook followers by 100.

### 75% Complete

7. 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.
8. Increase web site visits and page views by 20%.

### 50% Complete

9. Create and implement a comprehensive social media policy.
10. Develop text messaging emergency notification system for Village residents.
11. Develop and distribute online community survey and examine/implement results as comparison against 2008 survey.

### 25% Complete

12. Develop policies that solicit resident engagement through holding town hall meetings with Village Manager and Department heads quarterly.
13. Increase Twitter followers to 150.

### 0% Complete

14. Create a defined, measurable customer service program.
15. Conduct employee survey.
16. Develop a performance measure/strategic initiatives tracker for the website based upon the ICMA Center for Performance Measurement findings.
17. Develop a clear and concise communications strategy.

18. Develop online property tax calculator and cost per capita per department based on tax bill.

**Continual**

19. Organize and host semi-annual events at Ellsworth Park to promote community businesses, neighborhood watch program, National "Night Out" and to encourage community support and involvement.
20. Utilize the following social media outlets provide updates to Village residents on events and services of interest: Facebook, Twitter, Nixel, and You Tube.
21. Continue to provide timely, viable, and useful information on the Village's website:
22. Maintain and enhance positive working relationships, mutual respect, and trust with the Village Board, employees, department heads, and the community.
23. Continue to publish the weekly Bayside Buzz e-newsletter.

## 2012 Goals for Outcomes

**January**

1. Produce the Annual State of the Village document.

**March**

2. Develop monthly citizen engagement report.

**May**

3. Develop and distribute online community survey and examine/implement results as in comparison against 2008 survey.

**December**

4. Prepare three fiscal publications including performance measurement and benchmarking that keep residents informed, while creating useable documents for residents, elected officials and staff.
5. Increase web site visits and page views by 10%.
6. Increase Facebook followers by 25%.
7. Increase Twitter followers to 25%.
8. Increase participants in E Notify system by 25%.

**Continual**

9. Produce timely and valuable publications:
  - Performance Measurement
  - Monthly Village Scene
  - Friday Bayside Buzz
  - Tuesday Talk
  - Daily 9&6 Social Media Posts
  - Citizens Guide to the Budget

# Citizen Engagement

10. Utilize the following social media outlets provide updates to Village residents on events and services of interest: Facebook, Twitter, and You Tube.
11. Provide timely, viable, and useful information on the Village's website: Regarding collection services, infrastructure repair work and additional project timelines.
12. Maintain and enhance positive working relationships, mutual respect, and trust with the Village Board, employees, department heads, and the community.
13. Manage Report-A-Concern system to provide quality service delivery to residents in a timely and efficient manner.
14. Develop policies that solicit resident engagement through holding town hall meetings/community events with Village Manager/Department heads throughout the year.
15. Host Capital Projects Neighborhood Meetings.
16. Continue Employee Recognition Plan.

*Sustainability: Provide solutions to promote the Village's natural resources.*

## 2011 Goals & Accomplishments

### **100% Complete**

1. Incorporate Lake Michigan 02 watershed drainage improvements into proposed 2011 capital improvements program.
2. Achieve Tree City USA status for calendar year 2010 and complete necessary requirements for 2011 award.
3. Continue to foster environmental awareness through an Arbor Day recognition as well as working with Focus on Energy.
4. Complete engineering analysis of Pelham Heath Sanitary Sewer Meter shed and develop possible capital improvement plan.
5. Complete engineering analysis and if possible, implement storm sewer solutions for Lake Michigan 02.
6. Implementation of the Urban Forestry Grant (if applicable) for 2011 and application for projects in 2012.
7. Complete landscaping design and begin fundraising for the Village Hall properties.
8. Manage FEMA funded stormwater improvement projects for Fish Creek Ravine and Bay Point ravine.
9. Promote environmental conservation and education:
  - Collect, grind and return a usable mulch byproduct to Bayside residents.
  - Maintain the yard waste drop off site, offer a place for waste oil, mulch collection.
  - Lead by example through continued use of rain barrels and energy-efficient equipment and materials at all Village facilities.

### **75% Complete**

10. Explore developing partnership contactors for recycling/collection of materials such as dehumidifiers, etc.
11. Host four Village wide clean-up days.

### **50% Complete**

12. Explore the feasibility of community garden, possibly partnering with other North Shore communities.
13. Complete engineering analysis of storm sewer watershed Indian Creek 02.

## **25% Complete**

14. Work with the Schlitz Audubon Nature Center on improving water quality and reducing total suspended solids entering stormwater management system.

## **0% Complete**

15. Remove King Street concrete inverts.
16. Identify driveway culverts that impair ability for stormwater to drain and work with property owners on replacement of at least 3 culverts.

## **Continual**

17. Continue the maintenance of the Village stormwater utility, improving stormwater runoff management.
18. Install, when applicable, environmentally friendly storm sewer catch basins.
19. Continue to diversify Village right-of-way tree population pursuant to Village policy of 12% or less of each species in right-of-way.
20. Maintain the Village stormwater utilities through improving stormwater runoff management.
21. Reduce energy consumption in Village facilities by 5% by December 31.
22. Increase recycling diversion rate to 40% by December 31.
23. Continue recycling program for cell phones and ink jet cartridges at Village Hall, oil at DCUS and expand program to include car batteries, steel, and light bulbs.

## 2012 Goals for Outcomes

### **March**

1. Explore developing partnership contractors for recycling/collection of materials such as dehumidifiers, etc.
2. Maintain two-month dormant period tree pruning program.
  - Includes providing clearance and limb removal for all Village equipment.

### **April**

3. Achieve Tree City USA status for calendar year 2011 and complete necessary requirements for 2012 award.
4. Work with Schlitz Audubon Nature Center on improving water quality and reducing total suspended solids entering stormwater management system.
5. Implementation of the Urban Forestry Grant (if applicable) for 2012 and application for projects in 2013.
6. Develop a light bulb recycling option for Village residents.

7. Continue to foster environmental awareness through an Arbor Day recognition as well as working with Focus on Energy.

**May**

8. Full scale analysis of municipal yard waste collection and disposal services.

**August**

9. Remove King Street inverts.
10. Complete engineering analysis of storm sewer watershed Indian Creek 02 and budget for possible solutions/recommendations.

**October**

11. Continue to diversify Village right-of-way tree population pursuant to Village policy of 12% of less of each species in right-of-way.

**December**

12. Increase recycling diversion rate by 5%.
13. Reduce energy consumption in Village facilities by 5%.
14. Increase energy efficiency in DCUS facilities.

**Continual**

15. Continue Village Hall Recycling Programs:
  - Cell phones
  - Ink jet cartridges
  - Oil
  - Car batteries
  - Steel
  - Light bulbs
16. Promote environmental conservation and education:
  - Collect, grind, and return a usable mulch byproduct to Bayside residents;
  - Maintain the Village's Environmental corridor, offer a place for waste oil, mulch collection and yard waste drop-off;
  - Lead by example through continued use of rain barrels and energy efficient equipment and materials at all Village facilities
17. Continue recycling program for cell phones, ink cartridges, and batteries, and oil, car batteries, steel, and light bulbs at DCUS

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## 2012 FUND BALANCE OVERVIEW

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

Designated Fund Balances	2009 Actual	2010 Actual	2011 Budgeted	2012 Estimate
<b>General Fund – 010</b>				
Designated Future Building Maint.	-	-	2,000	-
Designated Health Reimbursement	24,110	30,215	22,500	32,000
Designated Future Budget Expense	92,209	18,669	1,500	-
Designated GASB 45 OPEB	106,000	132,500	108,740	167,500
Designated Future Hardware Purchase	-	-	7,000	7,000
Designated Police Special	-	4,094	-	-
Designated Police MDC Infrastructure	-	20,459	20,459	20459
Designated Asset Forfeiture	-	774	788	-
Designated Police Camera	-	32,600	-	-
Designated Landscape and Beautification	5,963	-	-	-
<b>Sanitary Sewer Fund - 020</b>				
Designated Health Reimbursement	3,465	3,890	3,100	3,100
Designated Equipment Reserve	-	-	-	-
Designated GASB 45 OPEB	-	-	4,000	-
Designated Future Budget Expense	45,000	-	0	-
Designated CWFL Reserve	65,408	67,612	69,816	72,834
Designated ECMAR	41,875	48,006	51,116	57,274
<b>Stormwater Utility Fund - 022</b>				
Designated Health Reimbursement	-	-	250	250
Designated GASB 45 OPEB	-	-	-	-
Designated Capital Reserve	-	-	11,081	11,081
<b>Computer Services Fund - 024</b>				
Designated Future Hardware Purchase	16,000	-	-	-
<b>Police Special Revenue Fund - 025</b>				
Designated Asset Forfeiture	773	-	-	-
<b>Consolidated Dispatch Fund - 026</b>				
Designated GASB 45 OPEB	-	-	-	10,822
<b>Consolidated Services Fund - 028</b>				
Designated Health Reimbursement	5,779	7,436	4,800	-
Designated GASB 45 OPEB	4,000	5,500	5,322	-
Designated Future Budget Expense	14,610	-	-	-
Designated Library Expansion	-	-	52,615	-
Designated NSFD Equipment	-	-	-	-
<b>MDC Infrastructure Fund - 029</b>				
Designated MDC Fund	918	-	-	-
<b>Long Term Financial Service Fund - 030</b>				
Designated Tax Levy Stabilization	76,815	175,068	156,526	101,776
<b>Police Capital Project Fund - 040</b>				
Designated Police Department	49,371	54,435	24,891	11,507
<b>DCUS Capital Project Fund - 041</b>				
Designated Road Reserve	135,988	21,582	17,041	76,999
Designated DCUS Equipment	136,570	11,233	10,404	42,572

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

General Fund	2005 Audited	2006 Audited	2007 Audited	2008 Audited	2009 Audited	2010 Audited	2011 Projected	2012 Proposed
Fund Balance – Begin Jan 1	\$833,534	\$792,653	\$898,908	\$886,337	\$903,297	\$1,106,185	\$1,138,618	\$1,035,319
Property Tax	2,316,982	2,385,045	2,430,915	2,423,431	2,421,754	2,451,341	2,387,988	2,593,763
Other Revenue	1,028,245	1,125,068	1,159,870	1,126,846	1,150,875	1,259,792	1,125,770	956,068
Expenditure	3,386,108	3,403,858	3,603,356	3,533,301	3,369,741	3,678,700	3,617,057	3,568,458
Designated Fund Balance	6,052	61,484	71,629	175,794	239,357	239,311	216,326	177,838
Undesignated Fund Balance –Ending Dec 31	\$786,602	\$837,424	\$814,708	\$727,503	\$866,828	\$899,307	\$818,993	\$838,854
<b>Debt Service</b>								
Fund Balance – Begin Jan 1	\$0	\$0	\$0	\$818,968	\$118,010	\$81,960	\$178,474.44	\$161,941.04
Property Tax	519,992	596,156	653,059	659,034	703,584	542,232	546,841	570,699
Other Revenue	469,052	199,893	1,011,034	229,693	234,461	341,280	259,074	299,390
Expenditure	989,044	796,049	845,125	1,589,685	931,689	786,998	822,448	926,973
Designated Fund Balance	0	0	859,282	112,801	76,815	175,068	158,660	101,776
Undesignated Fund Balance –Ending Dec 31	\$0	\$0	(\$40,314)	\$5,209	\$5,145	\$3,406	\$3,281	\$3,281
<b>Capital Projects</b>								
Fund Balance – Begin Jan 1	\$609,981	\$695,862	\$230,074	\$302,554	\$378,633	n/a	n/a	n/a
Property Tax	10,000	52,233	39,000	131,902	118,000	n/a	n/a	n/a
Other Revenue	1,555,237	115,778	218,784	350,845	337,943	n/a	n/a	n/a
Expenditure	1,479,356	633,799	185,304	406,668	512,525	n/a	n/a	n/a
Designated Fund Balance	620,436	315,163	314,360	364,160	0	n/a	n/a	n/a
Undesignated Fund Balance –Ending Dec 31	\$75,426	(\$85,089)	(\$11,806)	\$14,473	\$0	n/a	n/a	n/a
<b>Police Capital Projects</b>								
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$67,469	\$92,516	\$28,729
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	21,201
Other Revenue	n/a	n/a	n/a	n/a	n/a	49,231	5,788	0
Expenditure	n/a	n/a	n/a	n/a	n/a	24,184	69,575	30,149
Designated Fund Balance	n/a	n/a	n/a	n/a	49,371	54,435	11,507	11,507
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$18,098	\$38,081	\$17,222	\$8,274
<b>DCUS Capital Projects</b>								
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$132,244	\$53,471	\$831,571
Property Tax	n/a	n/a	n/a	n/a	n/a	186,200	210,000	0

Other Revenue	n/a	n/a	n/a	n/a	n/a	264,043	996,204	8,000
Expenditure	n/a	n/a	n/a	n/a	n/a	529,016	428,104	720,000
Designated Fund Balance	n/a	n/a	n/a	n/a	135,988	32,815	784,435	119,571
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	(\$3,744)	\$20,656	\$47,136	\$0
<b>Administrative Services Capital Projects</b>								
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$0
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	0	0	0
Expenditure	n/a	n/a	n/a	n/a	n/a	0	0	0
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	0	0	0
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0
<b>Sanitary Sewer Enterprise Fund</b>								
Fund Balance – Begin Jan 1	\$381,441	\$1,623,871	\$1,772,337	\$1,764,686	\$2,005,254	\$1,950,894	\$1,962,254	\$2,385,465
Property Tax	0	0	0	0	0	0	0	0
Other Revenue	1,579,557	566,832	584,744	719,713	707,468	754,325	1,220,342	768,120
Expenditure	337,127	418,366	592,395	479,145	647,659	742,965	797,131	1,184,672
Designated Fund Balance	36,000	76,761	92,889	130,374	155,748	119,508	127,068	133,208
Other Assets	415,555	1,353,569	1,406,309	1,744,505	1,639,398	1,532,791	1,942,750	1,514,366
Cash	1,172,316	342,006	265,487	345,010	283,156	309,955	315,647	321,339
Undesignated Fund Balance –Ending Dec 31	\$1,587,871	\$1,695,576	\$1,671,797	\$1,874,880	\$1,795,146	\$1,842,746	\$2,258,397	\$1,835,705
<b>Stormwater Revenue Fund</b>								
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$48,144	\$197,096
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	282,619	476,888	301,394
Expenditure	n/a	n/a	n/a	n/a	n/a	234,475	327,936	406,393
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	0	11,331	11,331
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$48,144	\$185,765	\$80,766

## BUDGET SUMMARY

2012 Budget						
GENERAL FUND REVENUES	2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
TAXES	2,497,191	2,435,223	2,436,496	2,436,496	2,650,205	8.8%
STATE AIDS	649,620	625,067	447,273	612,065	553,434	-11.5%
INTERGOVERNMENTAL REVENUE	77,697	116,660	59,379	97,660	41,302	-64.6%
INSPECTION REVENUES	76,547	63,000	63,131	73,500	66,700	5.9%
LICENSE AND PERMIT REVENUE	23,604	20,650	20,299	23,109	21,315	3.2%
SERVICES FEES	198,529	155,207	122,215	175,453	155,075	-0.1%
INTEREST/DONATIONS/MISC. REVENUES	178,741	77,614	80,885	91,823	61,800	-20.4%
<b>TOTAL REVENUES</b>	<b>\$3,701,930</b>	<b>\$3,493,420</b>	<b>\$3,229,679</b>	<b>\$3,510,108</b>	<b>\$3,549,831</b>	<b>1.6%</b>
<b>GENERAL FUND EXPENDITURES</b>						
GENERAL GOVERNMENT	413,658	429,714	318,325	434,163	437,639	1.8%
PUBLIC SAFETY	1,697,316	1,772,084	1,171,634	1,781,674	1,827,031	3.1%
COMMUNITY AND UTILITY SERVICES	933,171	758,053	475,499	709,522	740,956	-2.3%
RECREATION AND LEISURE	20,893	45,098	4,357	43,090	27,098	-39.9%
BUILDING INSPECTIONS	55,156	39,200	33,826	45,050	41,180	5.1%
BUILDING & MAINTENANCE	88,254	114,500	56,584	90,000	167,909	46.6%
INSURANCE	118,196	193,237	92,064	143,632	188,542	-2.4%
INFORMATION TECHNOLOGY	66,593	139,769	94,277	122,069	61,300	-56.1%
LEGAL FEES	81,552	83,636	46,997	83,136	83,636	0.0%
OTHER FINANCING USES	203,911	-	164,720	164,720	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,678,700</b>	<b>\$3,575,291</b>	<b>\$2,458,283</b>	<b>\$3,617,057</b>	<b>\$3,575,291</b>	<b>0.000%</b>
FUND BALANCE APPLIED		\$81,871		\$106,949	\$25,461	-68.9%
DESIGNATED GENERAL FUND BALANCE	218,851	141,740	192,217	195,867	213,500	50.6%
UNDESIGNATED GENERAL FUND BALANCE	899,307	918,813	1,697,338	818,993	789,733	-14.0%
<b>SPECIAL REVENUE FUNDS</b>						
REVENUES - SEWER	\$754,325	\$800,705	\$699,332	\$1,220,342	768,120	-4.1%
REVENUES - STORMWATER	282,619	463,888	236,304	476,888	301,394	-35.0%
REVENUES - CONSOLIDATED DISPATCH	-	88,131	15,783	88,131	1,903,291	2059.6%
REVENUES - CONSOLIDATED SERVICES	1,516,793	1,518,955	1,447,039	1,461,196	958,138	-36.9%
EXPENDITURES - SEWER	742,965	797,131	317,421	810,589	1,184,672	48.6%
EXPENDITURES - STORMWATER	234,475	461,350	116,988	327,936	406,393	-11.9%
EXPENDITURES - CONSOLIDATED DISPATCH	-	88,131	22,035	86,962	1,903,291	2059.6%
EXPENDITURES - CONSOLIDATED SERVICES	1,481,773	1,527,897	1,066,584	1,474,407	958,138	-37.3%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$25,352	\$0	\$25,598	521,552	1957.2%
SPECIAL REVENUE FUND(S) BALANCE	2,213,458	2,183,478	3,003,607	2,802,464	2,126,225	-2.6%
<b>LONG TERM FINANCIAL FUND</b>						
REVENUES	\$753,520	\$805,915	\$783,500	\$805,915	870,089	8.0%
EXPENDITURES	786,998	822,325	753,471	822,324	926,973	12.7%
OTHER FINANCING SOURCES	129,992	-	-	-	-	
FUND BALANCE APPLIED		\$0	\$0	\$0	\$56,884	0%
LONG TERM FINANCIAL FUND BALANCE	\$178,474	\$164,041	\$213,043	\$161,941	\$105,057	-36.0%
<b>CAPITAL FUND</b>						
REVENUES	\$602,078	\$1,001,499	\$1,089,820	\$3,702,945	\$29,201	-97.1%
EXPENDITURES	\$655,804	\$942,834	\$229,654	\$2,988,632	\$750,149	-20.4%
OTHER FINANCING SOURCES (USES)	0	0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$70,428	\$0	\$0	\$720,948	923.7%
CAPITAL FUND BALANCE	\$120,766	\$290,857	\$999,559	\$852,300	\$139,353	-52.1%
<b>GENERAL TAX LEVY</b>						
ASSESSED VALUATION	649,113,300	648,816,000			618,931,000	
PROPERTY TAX - MILL RATE	\$6.65	\$6.74			\$7.07	

## GENERAL FUND REVENUE DETAIL

TAXES		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
10-41100	Property Taxes	\$2,451,341.03	\$2,387,987	\$2,387,988	\$2,387,988	\$2,593,763	8.6%
10-41300	Interest - Delinquent Taxes	15,418.31	16,500	17,771	17,771	15,500	-6.1%
10-41500	PILOT Payment (s)	30,432.00	30,736	30,736	30,736	40,942	33.2%
<b>Subtotal Taxes</b>		2,497,191	2,435,223	2,436,496	2,436,496	2,650,205	8.8%
<b>STATE AIDS</b>							
10-43410	State Shared Revenue	79,141	80,477	12,072	80,477	60,345	-25.0%
10-43510	Recycling Grant	39,760	37,790	25,706	25,706	20,000	-47.1%
10-43530	Exempt Computer Aid	24,419	23,342	22,424	22,424	22,424	-3.9%
10-43540	State Transportation Aid	365,860	368,704	276,502	368,704	331,802	-10.0%
10-43545	STH 32 Connecting Highway Aids	16,431	16,533	12,348	16,533	16,537	0.0%
10-43550	DNR Local Assistance	10,142	-	-	-	-	0%
10-43600	Expenditure Restraint Aid	113,867	98,221	98,222	98,222	102,326	4.2%
<b>Subtotal State Aids</b>		649,620	625,067	447,273	612,065	553,434	-11.5%
<b>INTERGOVERNMENTAL REVENUE</b>							
10-43210	Grants/Aids	23,798	71,348	13,488	45,000	5,598	-92.2%
10-43220	Intergovernmental Revenue	33,441	24,650	25,199	31,967	14,980	-39.2%
10-47200	Computer Services	20,458	\$20,662	\$20,693	\$20,693	\$20,724	0.3%
<b>Subtotal Intergovernmental Revenue</b>		77,697	116,660	59,379	97,660	41,302	-64.6%
<b>INSPECTION REVENUES</b>							
10-44415	ARC Application Fees	\$3,060	\$2,600	\$1,620	\$2,000	\$1,500	-42.3%
10-44425	Administrative Fee	20,479	17,400	18,045	20,000	\$20,000	14.9%
10-44430	Electrical Permits	8,106	6,000	7,248	7,500	\$7,200	20.0%
10-44450	HVAC Permits	5,288	3,500	3,667	5,000	\$4,000	14.3%
10-44460	Building Permits	21,523	19,000	17,090	21,000	\$19,000	0.0%
10-44470	Plumbing Permits	4,942	4,500	5,562	6,000	\$5,000	11.1%
10-44410	Residential Code Compliance	13,150	10,000	9,900	12,000	\$10,000	0.0%
<b>Subtotal Inspections</b>		76,547	63,000	63,131	73,500	66,700	5.9%
<b>LICENSE AND PERMIT REVENUE</b>							
10-44100	Operator's Licenses	\$1,220	\$1,200	\$935	\$935	\$920	-23.3%
10-44110	Electrical Contractor Licenses	5,570	4,600	4,790	4,790	4,670	1.5%
10-44120	Liquor Licenses	3,135	2,800	2,300	2,300	2,300	-17.9%
10-44140	Cigarette Licenses	300	300	400	400	400	33.3%
10-44210	Bicycle Licenses	20	20	-	-	-	-100.0%
10-44220	Dog & Cat Licenses	2,094	2,250	1,334	1,334	1,400	-37.8%
10-44420	Occupancy Permits	350	200	985	1,070	500	150.0%
10-44440	Alarm Company Permits	1,575	1,525	100	100	750	-50.8%
10-44435	Transient Merchant Permit	-	250	-	-	-	-100.0%
10-44495	Excavation/Right of Way Permit	1,800	1,200	2,825	4,500	7,000	483.3%
10-44510	Culvert Permits	1,200	1,200	450	450	600	-50.0%
10-44515	Right of Way Permits	2,750	1,500	2,500	3,500	-	-100.0%
10-44520	Home Occupation Permits	-	25	-	-	-	-100.0%
10-44525	Fill Permits	-	100	-	-	-	-100.0%
10-44530	Rummage Sale Permits	270	280	185	185	100	-64.3%
10-44540	Sign Permits	1,345	1,200	795	795	800	-33.3%
10-44550	Conditional Use Permits	1,750	1,250	2,500	2,500	1,625	30.0%
10-44555	Board of Zoning Appeals Fees	-	500	-	-	-	-100.0%
10-44570	Special Event Permits	225	250	200	250	250	0.0%
<b>Subtotal Licenses and Permits</b>		\$23,604	\$20,650	\$20,299	\$23,109	\$21,315	3.2%
<b>SERVICES FEES</b>							
10-43215	Police Revenue	19,853	\$4,667	\$4,795	\$4,795	\$0	-100.0%
10-44300	Cable Franchise Fees	69,076	65,000	54,857	72,000	67,000	3.1%
10-44545	Rain Barrel	1,165	1,000	575	665	665	-33.5%
10-45100	Fines & Forfeitures	56,240	60,000	40,919	62,000	65,000	8.3%
10-45120	Court Service Fees	-	-	422	422	400	0%
10-45600	Court Case Re-Opening Fees	250	200	100	200	200	0.0%
10-46110	Property Status Revenue	80	200	40	40	60	-70.0%
10-46120	Publication Fees	50	125	100	100	100	-20.0%
10-46130	Data Sales	1,505	800	872	1,000	850	6.3%
10-46135	Police Uniforms	7	-	8	8	-	0%
10-46160	Police Camera Donation	24,025	-	-	-	-	0%
10-46310	Special Pickups	8,794	8,000	4,585	6,000	6,000	-25.0%
10-46315	Mulch Deliveries	2,750	2,500	2,550	2,550	2,250	-10.0%
10-46320	Garbage & Recycling	5,000	6,065	6,145	6,145	5,000	-17.6%
10-46325	Culvert Replacement	1,000	-	-	10,925	-	0%
10-46710	Recreation Programs	2,920	2,900	3,543	3,600	3,600	24.1%
10-46715	DCUS Services Revenue	-	-	928	928	450	0%
10-48210	Copies	739	500	826	826	500	0.0%
10-48220	False Alarm Fees	5,075	3,250	950	3,250	3,000	-7.7%
<b>Subtotal Services Fees</b>		\$198,529	\$155,207	\$122,215	\$175,453	\$155,075	-0.1%
<b>INTEREST/DONATIONS/MISC. REVENUES</b>							
10-48100	Interest	52,533	40,000	28,763	37,500	34,000	-15.0%
10-48110	Unrealized & Realized Gain/Loss - In	19,183	-	1,852	1,852	500	0%
10-48200	Miscellaneous Revenue	1,576	800	684	715	500	-37.5%
10-46740	Community Event Donations	1,389	2,000	1,000	2,000	1,500	-25.0%
10-48230	Recycling Rebates	3,656	3,600	831	831	800	-77.8%
10-48260	Insurance Awards	14,337	-	16,542	17,712	-	0%
10-48395	Facility Rental - Sewer Fund	5,000	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater Fun	5,000	5,000	5,000	5,000	5,000	0.0%
10-48310	Equipment Sales	35,396	11,214	11,214	11,214	5,000	-55.4%
10-49224	Transfer from Computer Services	33,172	-	-	-	-	0%
<b>Subtotal Interest/Donations/Misc. Revenues</b>		178,741	77,614	80,885	91,823	61,800	-20.4%
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$3,701,930</b>	<b>\$3,493,420</b>	<b>\$3,229,679</b>	<b>\$3,510,108</b>	<b>\$3,549,831</b>	<b>1.6%</b>



## GENERAL GOVERNMENT

- 2011: \$429,714
- 2012: \$437,639

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

### Mission

To provide leadership, strategic direction and administrative oversight for the Village organization in accordance with the policies established by the Village Board. Ensure Village operations are conducted with integrity and excellence, in an efficient and effective manner, board and citizen concerns are addressed, recommend changes as necessary, prepare, review and monitor the annual operating budget for the Village.

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Village Manger	1	1	1	1	1	1
Director of Finance & Administration	1	1	1	1	1	1
Management Assistant	0	1	1	.5	1	1
Management Intern	1	.5	.5	.5	.25	.25

### Expenditure Summary

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	295,516	326,084	230,279	331,214	318,500
Operating	118,142	103,630	88,046	102,949	119,139
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$413,658</b>	<b>\$429,714</b>	<b>\$318,325</b>	<b>\$434,163</b>	<b>\$437,639</b>

### Top Metrics for Outcomes

Fiscal Integrity	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Total Public Meetings	#	92	67	61	68	62	60	65
Total Buzz Participants	#	NA	NA	315	751	1,750	1,850	2,187
Investment rate of return	%	2.72%	4.57%	4.00%	2.73%	1.99%	.75%	.99%
% of Bayside Budget Spent	%	99.6%	98.6%	96.5%	95.7%	99.7%	100%	100%
Total assessed value	\$	\$621,900,500	\$662,675,950	\$656,049,191	\$662,695,950	\$648,816,000	\$618,931,000	\$631,309,000

### 2012 Top Goals

- ✓ Provide 100% meeting minutes prior to next scheduled meeting
- ✓ Efficiently, effectively monitor all Village day to day operations and budget
- ✓ Complete a balanced, award winning budget document for 2013



## POLICE DEPARTMENT

- 2011: \$1,681,031
- 2012: \$1,738,895

- Crime Prevention
- EMT Certified
- Patrol
- Traffic Enforcement

### Mission

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.

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Police Chief	1	1	1	1	1	1
Management Staff (Captain, Lieutenant)	2	2	2	2	2	2
Sergeants	3	3	3	3	3	3
Patrol Officers	8	8	6	6	6	7

### Expenditure Summary

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	1,493,290	1,550,514	1,009,208	1,549,955	1,587,810
Operating	117,544	128,017	104,580	133,743	78,449
Capital Outlay	9,587	2,500	7,163	7,163	72,636
<b>Total</b>	<b>\$1,620,422</b>	<b>\$1,681,031</b>	<b>\$1,120,951</b>	<b>\$1,690,860</b>	<b>\$1,738,895</b>

### Top Metrics for Outcomes

Service Excellence	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012* Proposed
Citations issued	#	1,458	1,039	1,017	1,624	1,238	1,250	NA
Arrests	#	109	91	95	82	71	90	NA
Crime clearance rate	#	36.0%	38.0%	37.5%	28.6%	19.50%	24%	NA
Officers EMT trained	%	100%	100%	100%	100%	92%	92%	100%
Vehicle patrols	miles	156,861	149,288	173,570	160,241	135,296	124,000	141,000

\*Some metrics are not made for future years

### 2012 Top Goals

- ✓ Achieve Department Accreditation
- ✓ Achieve 100% EMT Certification Level for Officers
- ✓ Provide visible, reliable police service to residents



## MUNICIPAL COURT

- 2011: \$91,053
- 2012: \$88,136

- Bayside
- River Hills
- Court Administration
- Citation Compliance

### 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.

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Municipal Judge	1	1	1	1	1	1
Court Clerk	1	1	1	1	1	1

### Expenditure Summary

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	63,084	81,498	49,465	80,783	81,681
Operating	6,125	6,355	1,219	6,831	6,455
Capital Outlay	7,685	3,200	-	3,200	-
<b>Total</b>	<b>\$76,894</b>	<b>\$91,053</b>	<b>\$50,683</b>	<b>\$90,814</b>	<b>\$88,136</b>

### Top Metrics for Outcomes

Service Excellence	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012* Proposed
Court cases processed	#	1,291	1,307	913	1,458	1,249	1,300	NA
Adult court citations	#	1,287	1,306	910	1,453	1,223	1,280	NA
Juvenile court citations	#	4	1	3	5	26	20	NA

\*Metrics are not made for future years

### 2012 Top Goals

- ✓ Provide municipal court services for the communities of Bayside & River Hills
- ✓ Process and receipt all fine and forfeitures received through municipal citations



## BUILDING INSPECTIONS

- 2011: \$39,200
- 2012: \$41,180

- Electrical
- Plumbing
- HVAC
- Point of Sale

### Mission

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

### Staffing

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

### Summary

	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Revenues	76,547	63,000	63,131	73,500	66,700
Expenditures	55,156	39,200	33,826	45,050	41,180
<b>Net Revenues</b>	<b>\$21,391</b>	<b>\$23,800</b>	<b>\$29,306</b>	<b>\$28,450</b>	<b>\$25,520</b>

### Top Metrics for Outcomes

Civic Commitment	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Total permits issued	#	586	965	804	696	625	615	640
Residential code compliance	permits	116	73	51	57	66	59	63
Code enforcement letters	#	69	74	136	54	95	145	105
Voluntary compliance	%	92%	96%	90%	92%	90%	89%	90%
Architectural Review Committee projects	approved	65	69	73	38	35	32	NA

### 2012 Top Goals

- ✓ Analyze and implement an online permitting and processing system for all building, plumbing, electrical, and HVAC permits.
- ✓ Review and revise sections of Village Code that pertain to property maintenance.
- ✓ Implement the Vacant Premises Registration Program.



## COMMUNITY & UTILITY SERVICES

- 2011: \$758,053
- 2012: \$740,956

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

### Mission

To maintain, repair, and construct 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.

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Director	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Mechanic	1	1	1	1	1	1
Municipal Technician	5	5	4.5	4	4	4

### Expenditure Summary

Total Department Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	482,699	446,709	306,699	425,956	429,896
Operating	440,472	282,370	165,185	270,588	280,960
Capital Outlay	10,000	28,974	3,614	12,978	30,100
<b>Total</b>	<b>\$933,171</b>	<b>\$758,053</b>	<b>\$475,499</b>	<b>\$709,522</b>	<b>\$740,956</b>

In 2012, 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. Major changes in overall operational philosophy, as well as the purchase of new, more efficient equipment have allowed the Village to reduce overall time on collections and increase infrastructure awareness.

### DCUS GENERAL

General	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	128,268	85,910	72,148	86,650	78,962
Operating	11,293	9,670	8,262	10,682	10,598
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$139,561</b>	<b>\$95,580</b>	<b>\$80,410</b>	<b>\$97,332</b>	<b>\$89,560</b>

## DCUS INFRASTRUCTURE MAINTENANCE Expenditure Summary

Infrastructure	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	102,176	100,401	80,929	92,887	102,524
Operating	63,447	82,200	37,284	82,024	83,334
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$165,624</b>	<b>\$182,601</b>	<b>\$118,213</b>	<b>\$174,911</b>	<b>\$185,858</b>

### Top Metrics for Outcomes

Service Excellence	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Street shouldering	Lane miles	0	5	6	12	23	3	20
Avg. street rating	1-10	7.0	7.0	6.5	6.8	7.0	7.2	7.0
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Street/Road Repairs	hrs	598.75	982	1382.25	1071.50	708	950	890



Ditching work continues in the Village.



Street shouldering helps prolong the life of Village streets.

### 2012 Top Goals

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

## DCUS COLLECTIONS Expenditure Summary

Collections	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	163,574	150,602	83,270	143,159	153,613
Operating	261,013	105,500	63,097	104,338	115,000
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$424,587</b>	<b>\$256,102</b>	<b>\$146,367</b>	<b>\$247,497</b>	<b>\$268,613</b>

### Top Metrics for Outcomes

Sustainability	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Yard waste collected	tons/hour	0.24	0.34	1.99	1.02	1.08	0.91	0.96
Rubbish collected	tons/hour	0.45	0.47	0.55	0.54	0.78	0.85	0.86
Recycling collected	tons/hour	0.39	0.31	0.39	0.45	0.57	0.69	0.72
Special pick-ups	#	104	144	109	85	91	100	105
Leaf Vacuum	hrs	547.50	497.25	651.50	508.75	513.75	290.00	260.00



Yard Waste collection with a grapple.

## DCUS SEASONAL Expenditure Summary

Seasonal	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	88,680	109,796	70,353	103,260	94,798
Operating	104,719	85,000	56,542	73,544	72,028
Capital Outlay	10,000	28,974	3,614	12,978	30,100
<b>Total</b>	<b>\$203,399</b>	<b>\$223,770</b>	<b>\$130,509</b>	<b>\$189,782</b>	<b>\$196,926</b>

### Top Metrics for Outcomes

Sustainability	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Snow/Ice Removal	hrs	280.25	979.75	1,224.75	425.10	300	345	330
Grass & Weed	hrs	1,921	1,185.75	381	970.50	1,363	1,265	1,320
Culvert Replacements	#	n/a	n/a	24	35	4	11	10
Trees Planted	#	n/a	n/a	106	22	80	67	80



Tree trimming work occurs during dormant months.



## RECREATION & LEISURE

- 2011: \$45,098
- 2012: \$27,098

- Ellsworth Park
- Community Events
- LX Club

### Mission

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

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
LX Club Coordinator	.5	.5	.5	.5	.5	.5

### Expenditure Summary

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	5,522	5,598	1,550	3,200	5,598
Operating	15,371	39,500	2,807	39,890	21,500
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>\$20,893</b>	<b>\$45,098</b>	<b>\$4,357</b>	<b>\$43,090</b>	<b>\$27,098</b>

### 2012 Top Goals

- ✓ Provide accessible, well maintained parks and recreational opportunities for residents
- ✓ Hold annual Village community events, including
  - Clean Up Days (Spring, Summer, Fall)
  - 4<sup>th</sup> of July Parade
  - Village Picnic
  - Movie in the Park
  - Fright Night
- ✓ Provide senior service opportunities in conjunction with the LX Club





## Additional Resources

- 2011: \$531,142
- 2012: \$501,387

- Building & Maintenance
- Insurances
- Information Technology
- Legal Department

### MISSION

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.

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

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Village Attorney	1	1	1	1	1	1
Information Technology	0	0	0	0	.25	1

### Expenditures

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Building and Maintenances	88,254	114,500	56,584	90,000	167,909
Insurances and Contingencies	118,196	193,237	92,064	143,632	188,542
Information Technologies	66,593	139,769	94,277	122,069	61,300
Legal Services	81,552	83,636	46,997	83,136	83,636
Other Financing Uses	203,911	-	164,720	164,720	-
<b>Total</b>	<b>\$558,506</b>	<b>\$531,142</b>	<b>\$454,642</b>	<b>\$603,557</b>	<b>\$501,387</b>



Village Hall houses the Administrative offices, Police Department and Municipal Court (will also house new Consolidated Dispatch after construction is complete in 2012).

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## SPECIAL REVENUE FUNDS

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



## SANITARY SEWER UTILITY

- 2011: \$810,590
- 2012: \$1,184,673

- Sewer Jetting
- Infrastructure Mgmt.
- Debt Service

### Mission

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

### Revenues – 20 – Sewer

SEWER REVENUE		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
20-46210	Intergovernmental Grant	18,241	\$73,241	8,883	\$73,241	\$8,600	-88.3%
20-46410	Residential Sewer	590,784	615,264	615,641	615,641	639,068	3.9%
20-46420	Commercial Sewer	144,780	112,000	73,407	120,000	120,152	7.3%
20-46430	Sewer Connection Fee	-	-	-	-	-	0%
20-46450	Sewer Intergovernmental Rev	-	-	860	860	-	0%
20-48100	Interest	520	200	541	600	300	50.0%
20-49100	Proceeds from Long-Term Debt	-	-	-	410,000	-	0%
<b>TOTAL SEWER FUND REVENUES</b>		<b>\$754,325</b>	<b>\$800,705</b>	<b>\$699,332</b>	<b>\$1,220,342</b>	<b>\$768,120</b>	<b>-4.1%</b>

### Expenditures – 20 – Sewer

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	132,228	151,552	84,297	151,552	158,638
Operating	403,145	387,950	193,022	401,409	722,078
Capital Outlay	303	5,000	5,000	5,000	14,231
<b>Total</b>	<b>\$535,676</b>	<b>\$544,502</b>	<b>\$282,319</b>	<b>\$557,961</b>	<b>\$894,947</b>

<b>Sewer Debt Service</b>	<b>\$207,288</b>	<b>\$252,629</b>	<b>\$35,102</b>	<b>\$252,629</b>	<b>\$289,726</b>
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### Top Metrics for Outcomes

Sustainability	Unit	2006 Actual	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Estimated	2012 Proposed
Manholes rehabilitated	#	31	18	2	13	25	5	85
Sanitary sewer jetting	feet	8,342	40,803	59,543	35,000	26,000	29,000	24,000
Sanitary sewer televised	feet	8,342	26,703	10,695	10,575	8,274	29,000	24,000
Sanitary sewer backups	#	6	11	3	2	0	1	0

### Sanitary Sewer Fund Balance

		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
20-34225	Designated Health Reimbursement	\$3,890	\$3,100	\$4,490	\$3,000	\$3,100	0.0%
20-34310	Designated GASB 45 OPEB	-	4,000	-	-	-	-100.0%
20-34350	Designated CWFL Reserve Fund	67,612	69,816	69,816	69,931	72,834	4.3%
20-34360	Designated ECMAR Equip	48,006	51,116	54,137	54,137	57,274	12.0%
20-34000	Undesignated fund balance	1,842,747	1,836,782	2,215,722	2,246,535	1,795,863	-2.2%
<b>SEWER FUND BALANCE</b>		<b>\$1,962,254</b>	<b>\$1,964,814</b>	<b>\$2,344,165</b>	<b>\$2,373,603</b>	<b>\$1,929,072</b>	<b>-1.8%</b>



## STORMWATER UTILITY

- 2011: \$327,936
- 2012: \$406,393

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

### Mission

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

### Revenues – 22 – Stormwater

STORMWATER REVENUE		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
22-43210	Intergovernmental Grant	\$67,647	\$183,000	\$0	\$91,000	\$0	-100.0%
22-46405	Residential Stormwater	160,784	\$202,725	197,438	\$202,725	213,852	5.5%
22-46425	Commercial Stormwater	54,188	\$78,163	38,866	\$78,163	\$87,542	12.0%
22-46430	Storm water Connection Fee	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	0%
22-49100	Proceeds of Long Term Debt				\$105,000	\$0	0%
<b>TOTAL STORM WATER FUND REVENUES</b>		<b>282,619</b>	<b>\$463,888</b>	<b>\$236,304</b>	<b>\$476,888</b>	<b>\$301,394</b>	<b>-35.0%</b>

### Expenditures – 22 – Stormwater

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	38,976	64,434	26,438	64,434	77,347
Operating	22,379	212,800	57,733	79,386	135,531
Capital Outlay	-	5,000	5,000	5,000	-
<b>Total</b>	<b>\$61,355</b>	<b>\$282,234</b>	<b>\$89,171</b>	<b>\$148,820</b>	<b>\$212,878</b>
<b>Stormwater Debt Service</b>	<b>\$173,120</b>	<b>\$179,116</b>	<b>\$27,817</b>	<b>\$179,116</b>	<b>\$193,515</b>

### Stormwater Fund Balance

		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
22-34225	Designated Health Reimbursement	-	250	-	250	250	0.0%
22-34365	Designated Capital Reserve	-	11,081	11,081	11,081	11,081	0.0%
22-34000	Undesignated fund balance	48,144	33,170	30,013	185,765	80,766	143.5%
<b>STORMWATER FUND BALANCE</b>		<b>\$48,144</b>	<b>\$44,501</b>	<b>\$41,094</b>	<b>\$197,096</b>	<b>\$92,097</b>	<b>107%</b>



- 2011: \$1,474,407
- 2012: \$2,861,429

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

### Mission

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

### Staffing

	2007 Actual	2008 Actual	2009 Actual	2010 Actual	2011 Budgeted	2012 Proposed
Public Health Dept.	NA	NA	NA	5.98	5.58	7.27
Fire Department	NA	NA	NA	106	99	99
Dispatch	6	6	6	6	6	20
North Shore Library (FTE)	6	6	6	6	6	6

### Revenues – 26 – Consolidated Dispatch Fund

Revenues	2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
26-41100 Cons Disp Property Tax	\$0	\$0	\$0	\$0	\$246,486	0%
26-47130 Cons Dispatch Revenue	-	88,131.00	15,782.60	88,131	\$1,656,805	1779.9%
<b>Total Consolidated Dispatch Fund Revenues</b>	<b>\$0</b>	<b>\$88,131</b>	<b>\$15,783</b>	<b>\$88,131</b>	<b>\$1,903,291</b>	<b>2059.6%</b>

### Expenditures – 26 – Consolidated Dispatch Fund

Dispatching Services Expenditures 26	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	-	-	22,035	86,962	1,541,990
Operating	-	-	-	-	361,302
Capital Outlay	-	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>22,035</b>	<b>86,962</b>	<b>1,903,291</b>

### Consolidated Dispatch Fund Balance

	2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
26-34225 Designated Health Reimbursement	-	-	-	-	-	0%
26-34310 Designated Future Retirement	-	-	-	-	10,822	0%
26-34000 Undesignated Fund Balance	-	-	-	1,169	-	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>	<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>1,169</b>	<b>10,822</b>	<b>0%</b>

### Revenues – 28 – Consolidated Services Fund

Revenues	Revenues	2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
28-41110	North Shore Health Property Tax	28,104	28,807	28,807	28,807	28,807	0.0%
28-41120	North Shore Library Property Tax	141,534	196,106	\$196,106	\$143,590	143,491	-26.8%
28-41130	North Shore Fire Dept Property Tax	770,919	789,699	789,699	789,699	768,340	-2.7%
28-43520	Fire Insurance Dues	16,847	17,500	17,252	17,252	17,500	0.0%
28-44350	Cell Tower Allocation	7,728	-	268	268	-	0%
28-41100	Dispatch Property Tax	203,923	213,347	213,347	213,347	-	-100.0%
28-47100	River Hills Revenue-Dispatch	80,986	71,589	54,545	72,504	-	-100.0%
28-47120	Fox Point Revenue-Dispatch	192,219	193,295	147,015	195,729	-	-100.0%
28-49240	Transfer from Police Capital -Bayside	24,000	-	-	-	-	0%
28-49210	Transfer from General	1,783	-	-	-	-	0%
28-43220	Intergovernmental Dispatch-Capital	48,750	8,612	-	-	-	-100.0%
<b>Total Consolidated Services Fund Revenues</b>		<b>\$1,516,793</b>	<b>\$1,518,955</b>	<b>\$1,447,039</b>	<b>\$1,461,196</b>	<b>\$958,138</b>	<b>-36.9%</b>

### Expenditures – 28 – Consolidated Services Fund

Expenditures	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
North Shore Health Services	28,104	28,807	21,392	28,807	28,807
North Shore Fire Dept	794,370	816,141	621,737	815,893	785,840
North Shore Library	143,317	196,106	97,682	143,491	143,491
<b>Total</b>	<b>\$965,791</b>	<b>\$1,041,054</b>	<b>\$740,810</b>	<b>\$988,191</b>	<b>\$958,138</b>

Dispatching Services Expenditures 28	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
Personnel	418,349	496,991	274,790	422,670	-
Operating	64,416	65,065	36,247	48,809	-
Capital Outlay	33,217	12,918	14,737	14,737	-
<b>Total</b>	<b>515,982</b>	<b>574,974</b>	<b>325,774</b>	<b>486,216</b>	<b>-</b>

### Consolidated Services Fund Balance

		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
28-34225	Designated Health Reimbursement	7,436	4,800	9,261	5,000	-	-100.0%
28-34310	Designated Future Retirement	5,500	5,322	5,500	10,822	-	-100.0%
28-34395	Designated NSFD Equip	8,943	-	-	-	-	0%
28-34400	Designated Library Expansion	-	-	-	52,615	-	0%
28-34000	Undesignated Fund Balance	2,707	-	390,544	\$1,388	-	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$24,586</b>	<b>10,122</b>	<b>\$405,305</b>	<b>69,825</b>	<b>-</b>	<b>-100.0%</b>



## LONG TERM FINANCIAL SERVICE

- 2011: \$164,041
- 2012: \$105,057
- Property Tax
- River Hills
- Fox Point
- Cell Tower

### Mission

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		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
30-41100	Property Taxes	\$542,232	\$546,841	\$546,841	\$546,841	\$570,699	4.4%
30-47100	River Hills Revenue	6,228	6,228	6,228	6,228	29,240	369.5%
30-47111	Fox Point Revenue					16,657	0%
30-48100	Interest	1,739	500	137	\$500	-	-100%
30-44350	Cell Tower Allocation	19,584	67,293	45,242	\$67,293	67,293	0%
30-48300	NSFD Receipts	183,738	185,053	185,053	\$185,053	186,200	0.6%
<b>TOTAL LONG TERM FINANCIAL REVENUES</b>		<b>\$753,520</b>	<b>\$805,915</b>	<b>\$783,500</b>	<b>\$805,915</b>	<b>\$870,089</b>	<b>8.0%</b>

### Expenditures –30 – Long Term Financial Service Fund

	2010 Actual	2011 Budget	2011 August	2011 Projected	2012 Proposed
<b>Long Term Financial Services</b>	<b>\$800,986</b>	<b>\$822,325</b>	<b>\$753,471</b>	<b>\$822,324</b>	<b>\$926,973</b>

### Long Term Financial Fund Balance

LONG TERM FINANCIAL FUND BALANCE		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
30-34000	Undesignated Fund Balance	\$3,406	\$7,515	\$32,299	\$3,281	\$3,281	-56.3%
30-34385	Designated Tax Levy Stabilization	175,068	156,526	180,744	158,660	101,776	-35.0%
<b>FUND BALANCE</b>		<b>\$178,474</b>	<b>\$164,041</b>	<b>\$213,043</b>	<b>\$161,941</b>	<b>\$105,057</b>	<b>-36.0%</b>

## 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

\$266,558 STATE TRUST FUND LOAN - UNFUNDED LIABILITY DATED AUGUST 13, 2003			
DATE	PRINCIPAL	INTEREST	TOTAL
3/15/2004	-	8,243.21	8,243.21
3/15/2005	-	13,994.30	13,994.30
3/15/2006	2,500.00	13,994.30	16,494.30
3/15/2007	3,500.00	13,863.05	17,363.05
3/15/2008	4,500.00	13,716.77	18,216.77
3/15/2009	5,500.00	13,443.05	18,943.05
3/15/2010	7,000.00	13,154.30	20,154.30
3/15/2011	8,500.00	12,786.80	21,286.80
3/15/2012	10,000.00	12,374.35	22,374.35
3/15/2013	11,500.00	11,815.55	23,315.55
3/15/2014	13,000.00	11,211.80	24,211.80
3/15/2015	15,000.00	10,529.30	25,529.30
3/15/2016	17,500.00	9,768.48	27,268.48
3/15/2017	19,000.00	8,823.05	27,823.05
3/15/2018	20,000.00	7,825.55	27,825.55
3/15/2019	21,000.00	6,775.55	27,775.55
3/15/2020	23,000.00	5,688.59	28,688.59
3/15/2021	26,000.00	4,465.55	30,465.55
3/15/2022	29,000.00	3,100.55	32,100.55
3/15/2023	<u>30,058.00</u>	<u>1,578.05</u>	<u>31,636.05</u>
	266,558.00	197,152.15	463,710.15

\$1,620,000 SEWER SYSTEM REVENUE BOND Clean Water Fund Loan 26-Aug-03			
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	<u>86,675.69</u>	<u>1,024.94</u>	<u>87,700.63</u>
	1,170,575.19	235,191.81	1,405,767.00

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

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

\$87,000 STATE TRUST FUND LOAN			
Plow Truck			
6-Oct-06			
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	<u>110,000.00</u>	<u>2,200.00</u>	<u>112,200.00</u>
	760,000.00	188,226.27	948,226.27

\$475,000 G.O. Refunding 2010 Refunding of Sewer Rehab 2-Nov-10			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2011	30,000.00	4,121.20	34,121.20
9/1/2011		6,083.75	6,083.75
3/1/2012	25,000.00	6,083.75	31,083.75
9/1/2012		5,958.75	5,958.75
3/1/2013	25,000.00	5,958.75	30,958.75
9/1/2013		5,771.25	5,771.25
3/1/2014	25,000.00	5,771.25	30,771.25
9/1/2014		5,583.75	5,583.75
3/1/2015	25,000.00	5,583.75	30,583.75
9/1/2015		5,333.75	5,333.75
3/1/2016	25,000.00	5,333.75	30,333.75
9/1/2016		5,083.75	5,083.75
3/1/2017	30,000.00	5,083.75	35,083.75
9/1/2017		4,708.75	4,708.75
3/1/2018	30,000.00	4,708.75	34,708.75
9/1/2018		4,333.75	4,333.75
3/1/2019	30,000.00	4,333.75	34,333.75
9/1/2019		3,883.75	3,883.75
3/1/2020	30,000.00	3,883.75	33,883.75
9/1/2020		3,433.75	3,433.75
3/1/2021	30,000.00	3,433.75	33,433.75
9/1/2021		2,946.25	2,946.25
3/1/2022	30,000.00	2,946.25	32,946.25
9/1/2022		2,458.75	2,458.75
3/1/2023	35,000.00	2,458.75	37,458.75
9/1/2023		1,890.00	1,890.00
3/1/2024	35,000.00	1,890.00	36,890.00
9/1/2024		1,260.00	1,260.00
3/1/2025	35,000.00	1,260.00	36,260.00
9/1/2025		630	630
3/1/2026	<u>35,000.00</u>	<u>630</u>	<u>35,630.00</u>
	475,000.00	122,841.20	597,841.20

\$2,200,000 G.O. Refunding 2011 - Bayside Dispatch DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	15,000.00	8,858.00	23,858.00
3/1/2013	15,000.00	8,775.00	23,775.00
3/1/2014	15,000.00	8,678.00	23,678.00
3/1/2015	15,000.00	8,565.00	23,565.00
3/1/2016	15,000.00	8,423.00	23,423.00
3/1/2017	15,000.00	8,228.00	23,228.00
3/1/2018	15,000.00	7,985.00	22,985.00
3/1/2019	15,000.00	7,697.00	22,697.00
3/1/2020	15,000.00	7,365.00	22,365.00
3/1/2021	15,000.00	6,993.00	21,993.00
3/1/2022	15,000.00	6,593.00	21,593.00
3/1/2023	15,000.00	6,161.00	21,161.00
3/1/2024	15,000.00	5,697.00	20,697.00
3/1/2025	20,000.00	5,208.00	25,208.00
3/1/2026	20,000.00	4,528.00	24,528.00
3/1/2027	20,000.00	3,824.00	23,824.00
3/1/2028	20,000.00	3,098.00	23,098.00
3/1/2029	20,000.00	2,352.00	22,352.00
3/1/2030	20,000.00	1,586.00	21,586.00
3/1/2031	<u>20,000.00</u>	<u>802.00</u>	<u>20,802.00</u>
	335,000.00	121,416.00	456,416.00

\$2,200,000 G.O. Refunding 2011 - Sanitary Sewer DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	25,000.00	10,759.00	35,759.00
3/1/2013	15,000.00	10,621.00	25,621.00
3/1/2014	15,000.00	10,524.00	25,524.00
3/1/2015	15,000.00	10,411.00	25,411.00
3/1/2016	20,000.00	10,269.00	30,269.00
3/1/2017	20,000.00	10,009.00	30,009.00
3/1/2018	20,000.00	9,685.00	29,685.00
3/1/2019	20,000.00	9,301.00	29,301.00
3/1/2020	20,000.00	8,857.00	28,857.00
3/1/2021	20,000.00	8,363.00	28,363.00
3/1/2022	20,000.00	7,829.00	27,829.00
3/1/2023	20,000.00	7,253.00	27,253.00
3/1/2024	20,000.00	6,635.00	26,635.00
3/1/2025	20,000.00	5,983.00	25,983.00
3/1/2026	20,000.00	5,303.00	25,303.00
3/1/2027	20,000.00	4,599.00	24,599.00
3/1/2028	25,000.00	3,873.00	28,873.00
3/1/2029	25,000.00	2,940.00	27,940.00
3/1/2030	25,000.00	1,983.00	26,983.00
3/1/2031	<u>25,000.00</u>	<u>1,003.00</u>	<u>26,003.00</u>
	410,000.00	146,200.00	556,200.00

\$2,200,000 G.O. Refunding 2011 - Stormwater DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	5,000.00	2,719.00	7,719.00
3/1/2013	5,000.00	2,692.00	7,692.00
3/1/2014	5,000.00	2,659.00	7,659.00
3/1/2015	5,000.00	2,622.00	7,622.00
3/1/2016	5,000.00	2,574.00	7,574.00
3/1/2017	5,000.00	2,509.00	7,509.00
3/1/2018	5,000.00	2,428.00	7,428.00
3/1/2019	5,000.00	2,332.00	7,332.00
3/1/2020	5,000.00	2,221.00	7,221.00
3/1/2021	5,000.00	2,098.00	7,098.00
3/1/2022	5,000.00	1,964.00	6,964.00
3/1/2023	5,000.00	1,820.00	6,820.00
3/1/2024	5,000.00	1,666.00	6,666.00
3/1/2025	5,000.00	1,503.00	6,503.00
3/1/2026	5,000.00	1,333.00	6,333.00
3/1/2027	5,000.00	1,157.00	6,157.00
3/1/2028	5,000.00	975.00	5,975.00
3/1/2029	5,000.00	789.00	5,789.00
3/1/2030	5,000.00	597.00	5,597.00
3/1/2031	<u>10,000.00</u>	<u>401.00</u>	<u>10,401.00</u>
	105,000.00	37,059.00	142,059.00

\$2,200,000 G.O. Refunding 2011 - Municipal Water DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	0.00	1,504.00	1,504.00
3/1/2013	0.00	1,504.00	1,504.00
3/1/2014	0.00	1,504.00	1,504.00
3/1/2015	20,000.00	1,504.00	21,504.00
3/1/2016	5,000.00	1,314.00	6,314.00
3/1/2017	5,000.00	1,249.00	6,249.00
3/1/2018	0.00	1,168.00	1,168.00
3/1/2019	10,000.00	1,168.00	11,168.00
3/1/2020	10,000.00	946.00	10,946.00
3/1/2021	10,000.00	699.00	10,699.00
3/1/2022	<u>15,000.00</u>	<u>432.00</u>	<u>15,432.00</u>
	75,000.00	12,992.00	87,992.00

\$2,200,000 G.O. Refunding 2011 - Road Infrastructure DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	0.00	22,969.00	22,969.00
3/1/2013	0.00	22,969.00	22,969.00
3/1/2014	0.00	22,969.00	22,969.00
3/1/2015	25,000.00	22,969.00	47,969.00
3/1/2016	15,000.00	22,732.00	37,732.00

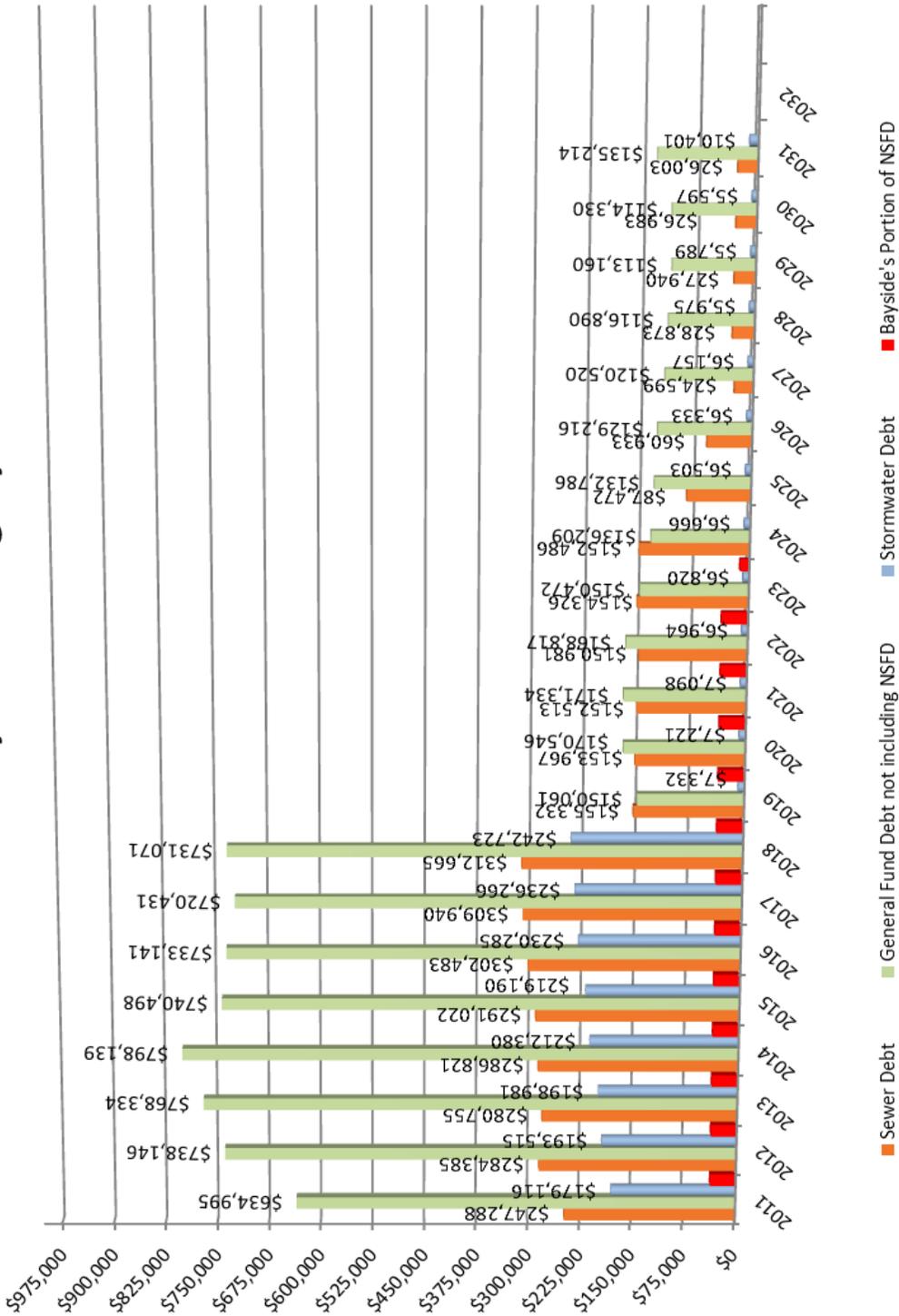
3/1/2017	0.00	22,537.00	22,537.00
3/1/2018	0.00	22,537.00	22,537.00
3/1/2019	50,000.00	22,537.00	72,537.00
3/1/2020	50,000.00	21,427.00	71,427.00
3/1/2021	50,000.00	20,192.00	70,192.00
3/1/2022	45,000.00	18,857.00	63,857.00
3/1/2023	40,000.00	17,561.00	57,561.00
3/1/2024	60,000.00	16,325.00	76,325.00
3/1/2025	55,000.00	14,369.00	69,369.00
3/1/2026	55,000.00	12,499.00	67,499.00
3/1/2027	50,000.00	10,563.00	60,563.00
3/1/2028	50,000.00	8,748.00	58,748.00
3/1/2029	50,000.00	6,883.00	56,883.00
3/1/2030	50,000.00	4,968.00	54,968.00
3/1/2031	<u>75,000.00</u>	<u>3,008.00</u>	<u>78,008.00</u>
	720,000.00	337,619.00	1,057,619.00

\$2,200,000 G.O. Refunding 2011 - Bayside River Hills Dispatch Borrowing DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	15,000.00	7,952.00	22,952.00
3/1/2013	15,000.00	7,870.00	22,870.00
3/1/2014	15,000.00	7,772.00	22,772.00
3/1/2015	15,000.00	7,660.00	22,660.00
3/1/2016	15,000.00	7,517.00	22,517.00
3/1/2017	15,000.00	7,322.00	22,322.00
3/1/2018	15,000.00	7,079.00	22,079.00
3/1/2019	15,000.00	6,791.00	21,791.00
3/1/2020	15,000.00	6,458.00	21,458.00
3/1/2021	15,000.00	6,088.00	21,088.00
3/1/2022	15,000.00	5,687.00	20,687.00
3/1/2023	15,000.00	5,255.00	20,255.00
3/1/2024	15,000.00	4,792.00	19,792.00
3/1/2025	15,000.00	4,303.00	19,303.00
3/1/2026	15,000.00	3,793.00	18,793.00
3/1/2027	15,000.00	3,265.00	18,265.00
3/1/2028	15,000.00	2,720.00	17,720.00
3/1/2029	15,000.00	2,161.00	17,161.00
3/1/2030	20,000.00	1,586.00	21,586.00
3/1/2031	<u>20,000.00</u>	<u>802.00</u>	<u>20,802.00</u>
	310,000.00	106,873.00	416,873.00

\$2,200,000 G.O. Refunding 2011 - Bayside Fox Point Dispatch Borrowing DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2012	10,000.00	6,657.00	16,657.00
3/1/2013	10,000.00	6,602.00	16,602.00
3/1/2014	10,000.00	6,537.00	16,537.00
3/1/2015	10,000.00	6,462.00	16,462.00
3/1/2016	10,000.00	6,367.00	16,367.00
3/1/2017	10,000.00	6,237.00	16,237.00

3/1/2018	10,000.00	6,075.00	16,075.00
3/1/2019	10,000.00	5,883.00	15,883.00
3/1/2020	10,000.00	5,661.00	15,661.00
3/1/2021	10,000.00	5,414.00	15,414.00
3/1/2022	10,000.00	5,147.00	15,147.00
3/1/2023	15,000.00	4,859.00	19,859.00
3/1/2024	15,000.00	4,395.00	19,395.00
3/1/2025	15,000.00	3,906.00	18,906.00
3/1/2026	15,000.00	3,396.00	18,396.00
3/1/2027	15,000.00	2,868.00	17,868.00
3/1/2028	15,000.00	2,324.00	17,324.00
3/1/2029	15,000.00	1,764.00	16,764.00
3/1/2030	15,000.00	1,190.00	16,190.00
3/1/2031	<u>15,000.00</u>	<u>602.00</u>	<u>15,602.00</u>
	245,000.00	92,346.00	337,346.00

# Debt Service Fund by Sub-Category



## 2012 Budget Detail

2012 Budget						
	2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
<b>GENERAL FUND REVENUES</b>						
TAXES	2,497,191	2,435,223	2,436,496	2,436,496	2,650,205	8.8%
STATE AIDS	649,620	625,067	447,273	612,065	553,434	-11.5%
INTERGOVERNMENTAL REVENUE	77,697	116,660	59,379	97,660	41,302	-64.6%
INSPECTION REVENUES	76,547	63,000	63,131	73,500	66,700	5.9%
LICENSE AND PERMIT REVENUE	23,604	20,650	20,299	23,109	21,315	3.2%
SERVICES FEES	198,529	155,207	122,215	175,453	155,075	-0.1%
INTEREST/DONATIONS/MISC. REVENUES	178,741	77,614	80,885	91,823	61,800	-20.4%
<b>TOTAL REVENUES</b>	<b>\$3,701,930</b>	<b>\$3,493,420</b>	<b>\$3,229,679</b>	<b>\$3,510,108</b>	<b>\$3,549,831</b>	<b>1.6%</b>
<b>GENERAL FUND EXPENDITURES</b>						
GENERAL GOVERNMENT	413,658	429,714	318,325	434,163	437,639	1.8%
PUBLIC SAFETY	1,697,316	1,772,084	1,171,634	1,781,674	1,827,031	3.1%
COMMUNITY AND UTILITY SERVICES	933,171	758,053	475,499	709,522	740,956	-2.3%
RECREATION AND LEISURE	20,893	45,098	4,357	43,090	27,098	-39.9%
BUILDING INSPECTIONS	55,156	39,200	33,826	45,050	41,180	5.1%
BUILDING & MAINTENANCE	88,254	114,500	56,584	90,000	167,909	46.6%
INSURANCE	118,196	193,237	92,064	143,632	188,542	-2.4%
INFORMATION TECHNOLOGY	66,593	139,769	94,277	122,069	61,300	-56.1%
LEGAL FEES	81,552	83,636	46,997	83,136	83,636	0.0%
OTHER FINANCING USES	203,911	-	164,720	164,720	-	0%
<b>TOTAL EXPENDITURES</b>	<b>\$3,678,700</b>	<b>\$3,575,291</b>	<b>\$2,458,283</b>	<b>\$3,617,057</b>	<b>\$3,575,291</b>	<b>0.000%</b>
FUND BALANCE APPLIED		\$81,871		\$106,949	\$25,461	-68.9%
DESIGNATED GENERAL FUND BALANCE	218,851	141,740	192,217	195,867	213,500	50.6%
UNDESIGNATED GENERAL FUND BALANCE	899,307	918,813	1,697,338	818,993	789,733	-14.0%
<b>SPECIAL REVENUE FUNDS</b>						
REVENUES - SEWER	\$754,325	\$800,705	\$699,332	\$1,220,342	768,120	-4.1%
REVENUES - STORMWATER	282,619	463,888	236,304	476,888	301,394	-35.0%
REVENUES - CONSOLIDATED DISPATCH	-	88,131	15,783	88,131	1,903,291	2059.6%
REVENUES - CONSOLIDATED SERVICES	1,516,793	1,518,955	1,447,039	1,461,196	958,138	-36.9%
EXPENDITURES - SEWER	742,965	797,131	317,421	810,589	1,184,672	48.6%
EXPENDITURES - STORMWATER	234,475	461,350	116,988	327,936	406,393	-11.9%
EXPENDITURES - CONSOLIDATED DISPATCH	-	88,131	22,035	86,962	1,903,291	2059.6%
EXPENDITURES - CONSOLIDATED SERVICES	1,481,773	1,527,897	1,066,584	1,474,407	958,138	-37.3%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$25,352	\$0	\$25,598	521,552	1957.2%
SPECIAL REVENUE FUND(S) BALANCE	2,213,458	2,183,478	3,003,607	2,802,464	2,126,225	-2.6%
<b>LONG TERM FINANCIAL FUND</b>						
REVENUES	\$753,520	\$805,915	\$783,500	\$805,915	\$ 870,089	8.0%
EXPENDITURES	786,998	822,325	753,471	822,324	926,973	12.7%
OTHER FINANCING SOURCES	129,992	-	-	-	-	
FUND BALANCE APPLIED		\$0	\$0	\$0	\$56,884	0%
LONG TERM FINANCIAL FUND BALANCE	\$178,474	\$164,041	\$213,043	\$161,941	\$105,057	-36.0%
<b>CAPITAL FUND</b>						
REVENUES	\$602,078	\$1,001,499	\$1,089,820	\$3,702,945	\$29,201	-97.1%
EXPENDITURES	\$655,804	\$942,834	\$229,654	\$2,988,632	\$750,149	-20.4%
OTHER FINANCING SOURCES (USES)	0	0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$70,428	\$0	\$0	\$720,948	923.7%
CAPITAL FUND BALANCE	\$120,766	\$290,857	\$999,559	\$852,300	\$139,353	-52.1%
<b>GENERAL TAX LEVY</b>	<b>\$4,324,253</b>	<b>\$4,372,787</b>			<b>\$4,372,787</b>	<b>0.00%</b>
ASSESSED VALUATION	649,113,300	648,816,000			618,931,000	
PROPERTY TAX - MILL RATE	\$6.65	\$6.74			\$7.07	

GENERAL FUND - 10		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
<b>General Fund Revenues</b>							
<b>TAXES</b>							
10-41100	Property Taxes	\$2,451,341.03	\$2,387,987	\$2,387,988	\$2,387,988	\$2,593,763	8.6%
10-41300	Interest - Delinquent Taxes	15,418.31	16,500	17,771	17,771	15,500	-6.1%
10-41500	PILOT Payment (s)	30,432.00	30,736	30,736	30,736	40,942	33.2%
<b>Subtotal Taxes</b>		2,497,191	2,435,223	2,436,496	2,436,496	2,650,205	8.8%
<b>STATE AIDS</b>							
10-43410	State Shared Revenue	79,141	80,477	12,072	80,477	60,345	-25.0%
10-43510	Recycling Grant	39,760	37,790	25,706	25,706	20,000	-47.1%
10-43530	Exempt Computer Aid	24,419	23,342	22,424	22,424	22,424	-3.9%
10-43540	State Transportation Aid	365,860	368,704	276,502	368,704	331,802	-10.0%
10-43545	STH 32 Connecting Highway Aids	16,431	16,533	12,348	16,533	16,537	0.0%
10-43550	DNR Local Assistance	10,142	-	-	-	-	0%
10-43600	Expenditure Restraint Aid	113,867	98,221	98,222	98,222	102,326	4.2%
<b>Subtotal State Aids</b>		649,620	625,067	447,273	612,065	553,434	-11.5%
<b>INTERGOVERNMENTAL REVENUE</b>							
10-43210	Grants/Aids	23,798	71,348	13,488	45,000	5,598	-92.2%
10-43220	Intergovernmental Revenue	33,441	24,650	25,199	31,967	14,980	-39.2%
10-47200	Computer Services	20,458	\$20,662	\$20,693	\$20,693	\$20,724	0.3%
<b>Subtotal Intergovernmental Revenue</b>		77,697	116,660	59,379	97,660	41,30	-64.6%
<b>INSPECTION REVENUES</b>							
10-44415	ARC Application Fees	\$3,060	\$2,600	\$1,620	\$2,000	\$1,500	-42.3%
10-44425	Administrative Fee	20,479	17,400	18,045	20,000	\$20,000	14.9%
10-44430	Electrical Permits	8,106	6,000	7,248	7,500	\$7,200	20.0%
10-44450	HVAC Permits	5,288	3,500	3,667	5,000	\$4,000	14.3%
10-44460	Building Permits	21,523	19,000	17,090	21,000	\$19,000	0.0%
10-44470	Plumbing Permits	4,942	4,500	5,562	6,000	\$5,000	11.1%
10-44410	Residential Code Compliance	13,150	10,000	9,900	12,000	\$10,000	0.0%
<b>Subtotal Inspections</b>		76,547	63,000	63,131	73,500	66,700	5.9%
<b>LICENSE AND PERMIT REVENUE</b>							
10-44100	Operator's Licenses	\$1,220	\$1,200	\$935	\$935	\$920	-23.3%
10-44110	Electrical Contractor Licenses	5,570	4,600	4,790	4,790	4,670	1.5%
10-44120	Liquor Licenses	3,135	2,800	2,300	2,300	2,300	-17.9%
10-44140	Cigarette Licenses	300	300	400	400	400	33.3%
10-44210	Bicycle Licenses	20	20	-	-	-	-100.0%
10-44220	Dog & Cat Licenses	2,094	2,250	1,334	1,334	1,400	-37.8%
10-44420	Occupancy Permits	350	200	985	1,070	500	150.0%
10-44440	Alarm Company Permits	1,575	1,525	100	100	750	-50.8%
10-44435	Transient Merchant Permit	-	250	-	-	-	-100.0%
10-44495	Excavation/Right of Way Permit	1,800	1,200	2,825	4,500	7,000	483.3%
10-44510	Culvert Permits	1,200	1,200	450	450	600	-50.0%
10-44515	Right of Way Permits	2,750	1,500	2,500	3,500	-	-100.0%
10-44520	Home Occupation Permits	-	25	-	-	-	-100.0%
10-44525	Fill Permits	-	100	-	-	-	-100.0%
10-44530	Rummage Sale Permits	270	280	185	185	100	-64.3%
10-44550	Conditional Use Permits	1,750	1,250	2,500	2,500	1,625	30.0%
10-44555	Board of Zoning Appeals Fees	-	500	-	-	-	-100.0%
10-44570	Special Event Permits	225	250	200	250	250	0.0%
<b>Subtotal Licenses and Permits</b>		\$23,604	\$20,650	\$20,299	\$23,109	\$21,315	3.2%

SERVICES FEES		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
10-43215	Police Revenue	19,853	\$4,667	\$4,795	\$4,795	\$0	-100.0%
10-44300	Cable Franchise Fees	69,076	65,000	54,857	72,000	67,000	3.1%
10-44545	Rain Barrel	1,165	1,000	575	665	665	-33.5%
10-45100	Fines & Forfeitures	56,240	60,000	40,919	62,000	65,000	8.3%
10-45120	Court Service Fees	-	-	422	422	400	0%
10-45600	Court Case Re-Opening Fees	250	200	100	200	200	0.0%
10-46110	Property Status Revenue	80	200	40	40	60	-70.0%
10-46120	Publication Fees	50	125	100	100	100	-20.0%
10-46130	Data Sales	1,505	800	872	1,000	850	6.3%
10-46135	Police Uniforms	7	-	8	8	-	0%
10-46160	Police Camera Donation	24,025	-	-	-	-	0%
10-46310	Special Pickups	8,794	8,000	4,585	6,000	6,000	-25.0%
10-46315	Mulch Deliveries	2,750	2,500	2,550	2,550	2,250	-10.0%
10-46320	Garbage & Recycling	5,000	6,065	6,145	6,145	5,000	-17.6%
10-46325	Culvert Replacement	1,000	-	-	10,925	-	0%
10-46710	Recreation Programs	2,920	2,900	3,543	3,600	3,600	24.1%
10-46715	DCUS Services Revenue	-	-	928	928	450	0%
10-48210	Copies	739	500	826	826	500	0.0%
10-48220	False Alarm Fees	5,075	3,250	950	3,250	3,000	-7.7%
<b>Subtotal Services Fees</b>		<b>\$198,529</b>	<b>\$155,207</b>	<b>\$122,215</b>	<b>\$175,453</b>	<b>\$155,075</b>	<b>-0.1%</b>
<b>INTEREST/DONATIONS/MISC. REVENUES</b>							
10-48100	Interest	52,533	40,000	28,763	37,500	34,000	-15.0%
10-48110	Unrealized & Realized Gain/Loss - Investments	19,183	-	1,852	1,852	-	0%
10-48200	Miscellaneous Revenue	1,576	800	684	715	500	-37.5%
10-46740	Community Event Donations	1,389	2,000	1,000	2,000	1,500	-25.0%
10-48230	Recycling Rebates	3,656	3,600	831	831	800	-77.8%
10-48260	Insurance Awards	14,337	-	16,542	17,712	-	0%
10-48395	Facility Rental - Sewer Fund	5,000	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater Fund	5,000	5,000	5,000	5,000	5,000	0.0%
10-48310	Equipment Sales	35,396	11,214	11,214	11,214	5,000	-55.4%
10-49224	Transfer from Computer Services	33,172	-	-	-	-	0%
<b>Subtotal Interest/Donations/Misc. Revenues</b>		<b>178,741</b>	<b>77,614</b>	<b>80,885</b>	<b>91,823</b>	<b>61,800</b>	<b>-20.4%</b>
<b>TOTAL GENERAL FUND REVENUES</b>		<b>\$3,701,930</b>	<b>\$3,493,420</b>	<b>\$3,229,679</b>	<b>\$3,510,108</b>	<b>\$3,549,831</b>	<b>1.6%</b>
<b>GENERAL FUND EXPENDITURES</b>							
<b>Department 51000-General Government</b>							
<b>Personnel Services</b>							
10-51000-109	Salaries		\$227,228	\$158,556	\$233,714	\$225,448	-0.8%
10-51000-110	Salaries FT	173,727	-	-	-	-	0%
10-51000-112	Salaries PT	22,156	-	-	-	-	0%
10-51000-115	Wages LTE	16,339	-	-	-	-	0%
10-51000-130	Elections	-	6,000	6,832	6,832	7,000	16.7%
10-51000-120	Trustee Services	8,400	8,400	5,600	8,400	8,400	0%
10-51000-140	Longevity	161	156	109	156	-	-100.0%
10-51000-150	WRS Employer	9,695	14,779	7,281	13,219	13,043	-11.7%
10-51000-157	WRS Retirement Employee	12,485	6,337	7,851	8,041	-	-100.0%
10-51000-151	Social Security	16,524	19,567	11,738	19,164	19,753	1.0%
10-51000-152	Life Insurance	286	383	270	353	293	-23.5%
10-51000-153	Health Insurance	31,505	40,015	30,345	38,375	42,061	5.1%

<b>Personnel Services Cont.</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
10-51000-154	Dental Insurance	1,186	1,969	1,374	1,710	1,557	-20.9%
10-51000-156	HRA/FSA	3,051	1,250	322	1,250	945	-24.4%
<b>Subtotal Personnel</b>		<b>\$295,516</b>	<b>326,084</b>	<b>\$230,279</b>	<b>\$331,214</b>	<b>\$318,500</b>	<b>-2.3%</b>
<b>Supplies/Contractual Expenses</b>							
10-51000-160	Travel & Lodging	\$2,017	\$1,800	\$2,196	\$2,196	\$1,800	0%
10-51000-180	Recruitment	-	-	-	-	-	0%
10-51000-210	Contractual Services	10,108	6,000	2,174	6,000	6,000	0%
10-51000-221	Communications	4,477	3,400	1,898	3,400	3,400	0%
10-51000-230	Materials & Supplies	2,741	2,500	2,563	2,563	2,500	0%
10-51000-300	Administrative	569	800	841	841	800	0%
10-51000-310	Office Supplies	5,468	4,500	3,840	4,500	4,500	0%
10-51000-311	Postage	4,219	2,500	1,475	2,500	2,500	0%
10-51000-321	Dues & Subscriptions	3,571	3,500	3,477	3,477	3,500	0%
10-51000-322	Training & Safety	3,064	3,500	3,255	3,500	3,500	0%
10-51000-323	Wellness & Recognition	166	-	32	32	-	0%
10-51000-324	Publications & Printing	6,021	500	52	500	500	0%
10-51000-350	Equipment Replacement	973	-	-	-	14,385	0%
10-51000-520	Tax Refunds/Uncollectible	656	400	235	235	400	0%
10-51000-530	Auto & Mileage	4,416	4,416	2,944	4,416	5,000	13.2%
10-51000-591	Municipal Code	1,498	2,000	-	2,000	2,150	7.5%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$49,964</b>	<b>\$35,816</b>	<b>\$24,983</b>	<b>\$36,161</b>	<b>\$50,935</b>	<b>42.2%</b>
<b>Professional Services</b>							
10-51000-214	Audit Services	16,274	14,734	16,124	16,124	16,884	14.6%
10-51000-219	Assessor Services	39,500	39,500	39,500	39,500	39,500	0%
10-51000-226	Benefit Administrative Fees	3,264	3,380	2,007	3,380	3,380	0%
10-51000-229	Financial Services/Bank Fees	7,956	9,200	4,484	6,836	7,440	-19.1%
10-51000-390	Public Relations	1,183	1,000	949	949	1,000	0%
<b>Subtotal Professional Services</b>		<b>\$68,178</b>	<b>\$67,814</b>	<b>\$63,063</b>	<b>\$66,788</b>	<b>\$68,204</b>	<b>0.6%</b>
<b>Total General Government</b>		<b>\$413,658</b>	<b>\$429,714</b>	<b>\$318,325</b>	<b>\$434,163</b>	<b>\$437,639</b>	<b>1.8%</b>
<b>Department 52100-Public Safety</b>							
<b>Personnel Services</b>							
10-52100-110	Salaries	\$880,147	\$943,566	\$586,013	\$920,187	\$963,132	2.1%
10-52100-111	Overtime	97,529	70,000	74,682	110,682	76,000	8.6%
10-52100-112	Salaries PT	-	-	-	-	-	0%
10-52100-115	Wages LTE	-	-	-	-	-	0%
10-52100-116	Holiday Pay	28,832	31,993	509	31,993	32,931	2.9%
10-52100-117	Premium Pay	3,924	4,654	2,232	4,654	4,964	6.7%
10-52100-118	Shift Differential Pay	1,358	2,850	641	2,850	1,950	-31.6%
10-52100-140	Longevity	1,847	1,920	1,285	1,920	1,655	-13.8%
10-52100-150	WRS Employer	108,788	75,173	69,772	100,030	109,259	45.3%
10-52100-157	WRS Employee	55,722	75,289	28,498	41,513	26,202	-65.2%
10-52100-151	Social Security	81,467	80,704	50,775	76,375	83,727	3.7%
10-52100-152	Life Insurance	1,915	2,386	1,605	2,386	2,150	-9.9%
10-52100-153	Health Insurance	217,630	242,845	179,149	238,231	264,539	8.9%
10-52100-154	Dental Insurance	7,873	9,688	6,184	9,688	9,871	1.9%
10-52100-156	HRA/FSA	6,258	9,446	7,863	9,446	11,430	21.0%
10-52100-519	Retirement Benefits		-	-	-	-	0%
<b>Subtotal Personnel Services</b>		<b>\$1,493,290</b>	<b>\$1,550,514</b>	<b>\$1,009,208</b>	<b>\$1,549,955</b>	<b>\$1,587,810</b>	<b>2.4%</b>
<b>Supplies/Contractual Expenses</b>							
10-52100-160	Travel & Lodging	\$838	\$1,000	\$849	\$1,000	\$1,000	0%
10-52100-180	Recruitment	2,193	-	-	-	-	0%

<b>Supplies/Contractual Expenses Cont.</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
10-52100-209	House of Correction Fees	3,049	1,500	60	1,500	1,500	0%
10-52100-210	Contract Services	6,595	31,003	34,882	34,890	6,750	-78.2%
10-52100-215	MADACC	1,461	1,639	804	1,639	1,639	0%
10-52100-221	Communications	10,305	7,500	5,474	7,500	7,500	0%
10-52100-230	Materials & Supplies	10,493	7,500	3,409	7,500	6,500	-13.3%
10-52100-229	Financial Services	-	-	-	-	1,200	0%
10-52100-231	Vehicle Maintenance	10,949	8,500	3,501	8,500	8,500	0%
10-52100-310	Office Supplies	2,019	1,900	1,104	1,900	1,900	0%
10-52100-311	Postage	836	800	313	600	600	-25.0%
10-52100-321	Dues & Subscriptions	1,263	1,140	1,208	1,208	1,210	6.1%
10-52100-322	Training & Safety	5,462	3,750	561	3,750	3,750	0%
10-52100-330	Clothing Allowance	6,072	6,300	6,852	6,900	6,500	3.2%
10-52100-333	Firefighting & EMS Supplies	2,136	2,000	589	2,000	1,500	-25.0%
10-52100-340	Fuel Maintenance	24,445	28,000	18,116	28,000	28,000	0%
10-52100-350	Equipment Replacement	9,587	2,500	7,163	7,163	72,636	2805.4%
10-52100-612	Vehicle Lease	25,085	25,085	25,170	25,170	-	-100.0%
10-52100-353	MDC Infrastructure	3,226	-	1,000	1,000	-	0%
10-52100-390	Public Relations	1,118	400	686	686	400	0%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$127,131</b>	<b>\$130,517</b>	<b>\$111,743</b>	<b>\$140,906</b>	<b>\$51,085</b>	<b>15.8%</b>
<b>Subtotal Police Services</b>		<b>\$1,620,422</b>	<b>\$1,681,031</b>	<b>\$1,120,951</b>	<b>\$1,690,860</b>	<b>\$1,738,895</b>	<b>3.4%</b>
<b>Department 51200 - Municipal Court</b>							
10-51200-110	Salaries FT	\$37,482	\$47,860	\$28,283	\$47,976	\$48,787	1.9%
10-51200-111	Overtime	(83)	500	(48)	-	250	-50.0%
10-51200-113	Judge Salary	3,600	3,600	1,800	3,600	3,600	0%
10-51200-140	Longevity	66	120	80	120	120	0%
10-51200-150	WRS Employer	1,769	2,472	1,538	2,819	2,900	17.3%
10-51200-157	WRS Employee	2,207	3,151	1,485	2,090	1,510	-52.1%
10-51200-151	Social Security	3,027	3,709	2,187	3,718	3,761	1.4%
10-51200-152	Life Insurance	31	41	215	215	41	0%
10-51200-153	Health Insurance	13,441	18,567	13,420	18,567	19,018	2.4%
10-51200-154	Dental Insurance	582	678	419	678	794	17.1%
10-51200-156	HRA/FSA	962	800	85	1,000	900	12.5%
10-51200-522	GASB 45-OPEB	-	-	-	-	-	0%
<b>Subtotal Municipal Court</b>		<b>\$63,084</b>	<b>\$81,498</b>	<b>\$49,465</b>	<b>\$80,783</b>	<b>\$81,681</b>	<b>0.2%</b>
<b>Subtotal Supplies/Contractual Expenses</b>							
10-51200-114	Witness Fees	\$0	\$50	\$0	\$50	\$50	0%
10-51200-160	Travel and Lodging	625	500	-	500	500	0%
10-51200-210	Contract Services	3,873	4,000	30	4,000	4,300	7.5%
10-51200-305	Misc Expense	-	-	176	176	-	0%
10-51200-310	Office Supplies	313	200	33	400	200	0%
10-51200-311	Postage	251	200	225	300	300	50.0%
10-51200-350	Capital Equipment	7,685	3,200	-	3,200	-	-100.0%
10-51200-320	Employee Expense	-	-	-	-	-	0%
10-51200-321	Dues & Subscriptions	180	180	130	180	180	0%
10-51200-322	Training	258	600	-	600	300	-50.0%
10-51200-325	Judicial Education	625	625	625	625	625	0.0%
<b>Subtotal Supplies/Contractual Expenses</b>		<b>\$13,810</b>	<b>\$9,555</b>	<b>\$1,219</b>	<b>\$10,031</b>	<b>\$6,455</b>	<b>-32.4%</b>
<b>Subtotal Municipal Court</b>		<b>\$76,893.74</b>	<b>\$91,053</b>	<b>\$50,683</b>	<b>\$90,814</b>	<b>\$88,136</b>	<b>-3.2%</b>
<b>Total Public Safety</b>		<b>\$1,697,316</b>	<b>\$1,772,084</b>	<b>\$1,171,634</b>	<b>\$1,781,674</b>	<b>\$1,827,031</b>	<b>3.1%</b>

<b>Department 52400 - Inspections, Code Enforcement &amp; Zoning</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
<b>Building Inspections</b>							
10-52400-250	Building Inspections	\$15,992	\$17,100	\$13,228	\$18,900	\$17,100	0.0%
10-52400-251	Electrical Inspections	6,178	5,400	5,680	6,750	6,480	20.0%
10-52400-252	Plumbing Inspections	4,427	4,050	3,743	5,400	4,500	11.1%
10-52400-254	HVAC Inspections	4,266	3,150	2,878	4,500	3,600	14.3%
10-52400-256	Residential Code Compliance	9,942	9,000	8,296	9,000	9,000	0.0%
10-52400-592	Code Enforcement	1,828	-	-	-	-	0%
10-52400-593	Zoning & Planning	3,979	500	-	500	500	0.0%
10-55400-216	Contractual Engineering Service	8,544	-	-	-	-	0%
<b>Total Inspections</b>		<b>\$55,156</b>	<b>\$39,200</b>	<b>\$33,826</b>	<b>\$45,050</b>	<b>\$41,180</b>	<b>5.1%</b>
<b>Department 53000-Community &amp; Utility Services</b>							
<b>General Community &amp; Utility Personnel Services</b>							
10-53000-110	Salaries FT	\$90,560	\$56,689	\$40,912	\$48,990	\$53,625	-5.4%
10-53000-111	Overtime	884	-	-	-	-	0%
10-53000-117	Premium Pay	-	200	-	200	200	0.0%
10-53000-140	Longevity	269	60	18	60	66	10.0%
10-53000-150	WRS Employer	5,006	2,917	3,073	3,309	3,105	6.4%
10-53000-157	WRS Employee	5,998	3,718	2,914	3,714	1,822	-51.0%
10-53000-151	Social Security	8,561	4,449	3,431	5,177	4,295	-3.5%
10-53000-152	Life Insurance	144	95	178	221	90	-5.3%
10-53000-153	Health Insurance	14,611	16,349	20,185	22,873	14,571	-10.9%
10-53000-154	Dental Insurance	236	583	588	606	468	-19.7%
10-53000-156	HRA/FSA	1,998	850	850	1,500	720	-15.3%
10-53000-522	GASB 45-OPEB	-	-	-	-	-	0%
<b>Subtotal General Community &amp; Utility Personnel Services</b>		<b>\$128,268</b>	<b>\$85,910</b>	<b>\$72,148</b>	<b>\$86,650</b>	<b>\$78,962</b>	<b>-8.1%</b>
<b>General Community &amp; Utility Supplies/Contractual Expenses</b>							
10-53000-160	Travel & Lodging	\$556	\$600	\$65	\$600	\$600	0.0%
10-53000-180	Recruitment		-	-		-	0%
10-53000-221	Communications	1,284	740	880	1,520	1,600	116.2%
10-53000-230	Materials & Supplies	2,841	800	953	953	800	0.0%
10-53000-310	Office Supplies	298	280	-	280	280	0.0%
10-53000-321	Dues & Subscriptions	185	300	218	300	300	0.0%
10-53000-322	Training & Safety	1,936	4,000	3,318	4,200	4,200	5.0%
10-53000-330	Clothing Allowance	3,767	2,800	2,568	2,568	2,568	-8.3%
10-53000-390	Public Relations	426	\$150	\$261	\$261	250	66.7%
<b>Subtotal General Community &amp; Utility Supplies/Contractual Expenses</b>		<b>\$11,293</b>	<b>\$9,670</b>	<b>\$8,262</b>	<b>\$10,682</b>	<b>\$10,598</b>	<b>9.6%</b>
<b>Total General Community &amp; Utility Services</b>		<b>\$139,561</b>	<b>\$95,580</b>	<b>\$80,410</b>	<b>\$97,332</b>	<b>\$89,560</b>	<b>-6.3%</b>
<b>Department 53100 - Infrastructure Maintenance</b>							
10-53100-110	Salaries FT	\$63,932	\$64,799	\$57,782	\$63,249	\$66,319	2.3%
10-53100-111	Overtime	-	-	-	-	-	0%
10-53100-112	Salaries PT	-	-	-	-	-	0%
10-53100-115	Salaries LTE	-	-	-	-	-	0%
10-53100-117	Premium Pay	-	420	-	420	420	0.0%
10-53100-140	Longevity	123	126	10	126	139	10.3%
10-53100-150	WRS Employer	3,079	3,359	3,031	3,730	3,976	18.4%
10-53100-157	WRS Employee	3,737	4,281	3,310	3,629	3,826	-10.6%
10-53100-151	Social Security	4,970	4,999	4,319	4,880	5,116	2.3%
10-53100-152	Life Insurance	222	168	136	168	167	-0.6%
10-53100-153	Health Insurance	24,866	20,687	11,523	15,123	20,882	0.9%
10-53100-154	Dental Insurance	581	512	320	512	524	2.3%

Infrastructure Maint. Personnel Services Cont.		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
10-53100-156	HRA/FSA	666	1050	498	1050	1,155	10.0%
<b>Subtotal Infrastructure Maint. Personnel Services</b>		<b>\$102,176</b>	<b>\$100,401</b>	<b>\$80,929</b>	<b>\$92,887</b>	<b>\$102,524</b>	<b>2.1%</b>
<b>Infrastructure Maint. Supplies/Contractual Expenses</b>							
10-53100-210	Contract Services	5,820	750	50	750	750	0.0%
10-53100-230	Materials & Supplies	3,597	4,000	4,274	4,274	4,500	12.5%
10-53100-231	Vehicle Maintenance & Tires	23,519	22,000	13,725	22,000	22,000	0.0%
10-53100-234	Rain Barrel	450	450	-	-	-	-100.0%
10-53100-321	Dues & Subscriptions	69	100	-	100	100	0.0%
10-53100-340	Fuel Maintenance	5,632	7,400	3,023	7,400	7,984	7.9%
10-53100-360	Equipment Rental	539	4,000	4,000	4,000	4,000	0.0%
10-53100-400	Asphalt Maintenance & Repairs	4,242	4,500	2,459	4,500	4,500	0.0%
10-53100-401	Crack Sealing & Striping	15,580	10,000	8,775	10,000	10,000	0.0%
10-53100-402	Shouldering	1,500	4,000	-	4,000	1,500	-62.5%
10-53100-450	Signage & Traffic Safety	2,500	25,000	978	25,000	28,000	12.0%
<b>Subtotal Infrastructure Maint. Supplies/Contractual</b>		<b>\$63,447</b>	<b>\$82,200</b>	<b>\$37,284</b>	<b>\$82,024</b>	<b>\$83,334</b>	<b>1.4%</b>
<b>Total Infrastructure Maintenance</b>		<b>\$165,624</b>	<b>\$182,601</b>	<b>\$118,213</b>	<b>\$174,911</b>	<b>\$185,858</b>	<b>1.8%</b>
<b>Department - 53200 Collections</b>							
10-53200-110	Salaries FT	\$106,329	\$97,199	\$51,696	\$94,874	\$99,479	2.3%
10-53200-111	Overtime	-	-	-	-	-	0%
10-53200-112	Salaries PT	-	-	-	-	-	0%
10-53200-115	Salaries LTE	-	-	-	-	-	0%
10-53200-117	Premium Pay	-	630	-	630	630	0.0%
10-53200-140	Longevity	246	189	58	189	208	10.1%
10-53200-150	WRS Employer	5,190	5,038	2,826	5,595	5,964	18.4%
10-53200-157	WRS Employee	6,913	6,422	3,071	5,443	5,738	-10.7%
10-53200-151	Social Security	8,244	7,498	3,935	7,321	7,674	2.3%
10-53200-152	Life Insurance	290	252	141	252	250	-0.8%
10-53200-153	Health Insurance	35,435	31,030	20,377	26,555	31,324	0.9%
10-53200-154	Dental Insurance	927	769	460	725	786	2.2%
10-53200-156	HRA/FSA	-	1,575	706	1,575	1,560	-1.0%
<b>Subtotal Collections Personnel Services</b>		<b>\$163,574</b>	<b>\$150,602</b>	<b>\$83,270</b>	<b>\$143,159</b>	<b>\$153,613</b>	<b>2.0%</b>
<b>Collections Supplies/Contractual Expenses</b>							
10-53200-210	Contract Services	160,639	-	-	-	-	0%
10-53200-340	Fuel Maintenance	13,979	16,000	14,600	18,000	18,000	12.5%
10-53200-370	Tipping Fees	67,203	80,000	38,697	69,338	80,000	0.0%
10-53000-375	Recycling Center	10,078	-	-	-	-	0%
10-53200-377	Yard Waste Tub Grinding	9,113	9,500	9,800	17,000	17,000	78.9%
<b>Subtotal Collections Supplies/Contract</b>		<b>\$261,013</b>	<b>\$105,500</b>	<b>\$63,097</b>	<b>\$104,338</b>	<b>\$115,000</b>	<b>9.0%</b>
<b>Total Collections</b>		<b>\$424,587</b>	<b>\$256,102</b>	<b>\$146,367</b>	<b>\$247,497</b>	<b>\$268,613</b>	<b>4.9%</b>
<b>Department - 53300 Seasonal</b>							
10-53300-110	Salaries FT	\$60,354	64,349	\$40,798	\$58,858	\$55,266	-14.1%
10-53300-111	Overtime	2,807	5,623	5,713	5,800	2,192	-61.0%
10-53300-112	Salaries PT	-	-	-	-	-	0%
10-53300-115	Salaries LTE	-	8,100	3,977	8,100	6,150	-24.1%
10-53300-117	Premium Pay	-	350	-	350	350	0.0%
10-53300-140	Longevity	92	105	8	105	116	10.5%
10-53300-150	WRS Employer	2,384	2,799	2,219	3,108	3,313	18.4%
10-53300-157	WRS Employee	2,968	3,568	2,564	3,024	3,188	-10.7%
10-53300-151	Social Security	4,524	6,221	3,424	6,221	5,378	-13.6%
10-53300-152	Life Insurance	196	140	110	140	139	-0.7%
10-53300-153	Health Insurance	14,876	17,239	10,178	16,079	17,402	0.9%

Seasonal Personnel Cont.		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
10-53300-154	Dental Insurance	479	427	489	600	437	2.3%
10-53300-156	HRA/FSA	-	875	875	875	867	-0.9%
<b>Subtotal Seasonal Personnel Services</b>		<b>\$88,680</b>	<b>\$109,796</b>	<b>\$70,353</b>	<b>\$103,260</b>	<b>\$94,798</b>	<b>-13.7%</b>
<b>Seasonal Supplies/Contractual Expenses</b>							
10-53300-210	Contract Services	\$283	\$500	\$0	\$500	\$500	0.0%
10-53300-230	Materials & Supplies	3,515	3,500	3,202	3,500	4,000	14.3%
10-53300-340	Fuel Maintenance	10,121	6,000	9,865	11,223	8,028	33.8%
10-53300-334	Salt/Sand/Ice Removal	21,977	28,500	19,732	28,500	28,000	-1.8%
10-53300-360	Equipment Rental	6,574	5,000	-	5,000	5,000	0.0%
10-53300-460	Forestry & Landscaping	43,079	20,000	21,922	23,000	15,000	-25.0%
10-53300-465	Tree Disease Mitigation	17,311	20,000	-	-	10,000	-50.0%
10-53300-350	Equipment Replacement	10,000	28,974	3,614	12,978	30,100	3.9%
10-53300-590	Deer Management Program	1,858	1,500	1,821	1,821	1,500	0.0%
<b>Subtotal Seasonal Supplies/Contractual Expenses</b>		<b>\$114,719</b>	<b>\$113,974</b>	<b>\$60,156</b>	<b>\$86,522</b>	<b>\$102,128</b>	<b>-10.4%</b>
<b>Total Seasonal</b>		<b>\$203,399</b>	<b>\$223,770</b>	<b>\$130,509</b>	<b>\$189,782</b>	<b>\$196,926</b>	<b>-12.0%</b>
<b>Total Community &amp; Utility Services</b>		<b>\$933,171</b>	<b>\$758,053</b>	<b>\$475,499</b>	<b>\$709,522</b>	<b>\$740,956</b>	<b>-2.3%</b>
<b>Department 55200-Recreation and Leisure</b>							
<b>Personnel Services</b>							
10-55200-110	Salaries	\$5,130	\$5,200	\$1,440	\$3,000	\$5,200	0.0%
10-55200-151	Social Security	\$392	398	110	200	398	0.0%
<b>Subtotal Personnel Services</b>		<b>\$5,522</b>	<b>\$5,598</b>	<b>\$1,550</b>	<b>\$3,200</b>	<b>\$5,598</b>	<b>0.0%</b>
<b>Supplies/Contractual Expenses</b>							
10-55200-235	Community Events	\$11,984	\$13,500	\$1,997	\$13,500	\$13,500	0.0%
10-55200-200	Building Maintenance	24	500	-	110	500	0.0%
10-55200-230	Materials & Supplies	3,363	25,500	420	25,890	7,100	-72.2%
10-55200-435	Baseball Field	\$0	\$0	\$390	\$390	400	0%
<b>Subtotal Supplies/Contractual Expenses</b>		<b>\$15,371</b>	<b>\$39,500</b>	<b>\$2,807</b>	<b>\$39,890</b>	<b>\$21,500</b>	<b>-45.6%</b>
<b>Total Recreation &amp; Leisure Department</b>		<b>\$20,893</b>	<b>\$45,098</b>	<b>\$4,357</b>	<b>\$43,090</b>	<b>\$27,098</b>	<b>-39.9%</b>
<b>Department 55400-Building Maintenance</b>							
10-55400-200	Vhall	\$5,362	\$10,000	4,236	\$6,000	\$6,000	-40.0%
10-55400-240	PD	6,649	10,000	6,665	9,000	9,000	-10.0%
10-55400-242	DCUS	1,235	3,500	426	1,000	1,000	-71.4%
10-55400-201	Cleaning & Janitorial Services	7,803	13,000	3,825	6,000	6,000	-53.8%
10-55400-202	HVAC Maintenance Contract	2,553	3,000	-	3,000	3,000	0.0%
10-55400-203	Future Building Maintenance	-	2,000	-	-	74,909	3645.5%
10-55400-220	Utilities	64,652	73,000	41,431	65,000	68,000	-6.8%
<b>TOTAL BUILDING &amp; MAINTENANCE</b>		<b>\$88,254</b>	<b>\$114,500</b>	<b>\$56,584</b>	<b>\$90,000</b>	<b>\$167,909</b>	<b>46.6%</b>
<b>Insurances &amp; Contingency</b>							
10-51000-500	Contingency	\$0.00	\$50,000	\$0.00	\$0.00	\$50,000	0.0%
10-51000-502	GASB-45/OPEB Contribution		17,500	-	17,500	18,375	5.0%
10-51000-509	Pollution Liability	762.00	1,000	992	992	1,000	0.0%
10-51000-510	General Liability	24,130.06	20,275	17,410	20,275	13,621	-32.8%
10-51000-511	Auto Liability	10,631.16	17,000	9,640	17,000	17,340	2.0%
10-51000-512	Boiler Insurance	781.00	1,600	781	1,600	1,632	2.0%
10-51000-513	Workers Compensation	51,026.00	52,422	38,605	52,422	52,688	0.5%
10-51000-515	Commercial Crime Policy	1,344.60	1,250	1,241	1,241	1,250	0.0%
10-51000-516	Property Insurance	1,614.00	3,290	3,702	3,702	3,158	-4.0%
10-51000-517	Public Official Bonds	12,981.68	14,000	9,906	14,000	14,280	2.0%
10-51000-518	Police Professional Liability	14,925.08	14,900	9,788	14,900	15,198	2.0%
<b>TOTAL INSURANCES</b>		<b>\$118,196</b>	<b>\$193,237</b>	<b>\$92,064</b>	<b>\$143,632</b>	<b>\$188,542</b>	<b>-2.4%</b>

INFORMATION TECHNOLOGY DEPARTMENT-52140		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
<b>Personnel Contractual/Misc. Expenses</b>							
10-52140-110	Salaries	\$6,000	\$11,000	\$11,000	\$11,000	\$11,000	0.0%
10-52140-221	Communications	-	2,000	2,000	2,000	2,000	0.0%
10-52140-223	VHall Computer Support	5,784	4,500	1,717	3,000	3,000	-33.3%
10-52140-225	Police Computer Support	28,869	6,300	6,289	6,289	4,000	-36.5%
10-52140-236	DCUS Computer Support	801	500	126	500	500	0.0%
10-52140-335	VHall Equipment Replacement	1,353	65,000	40,583	50,683	2,000	-96.9%
10-52140-337	Police Equipment Replacement	2,183	15,469	13,536	13,536	4,800	-69.0%
10-52140-338	DCUS Equipment Replacement	515	1,000	1,062	1,062	-	-100.0%
10-52140-339	Service Contracts	21,088	27,000	17,965	27,000	27,000	0.0%
10-52140-700	Depreciation(Future Hardware)		7,000	-	7,000	7,000	0.0%
<b>TOTAL INFORMATION TECHNOLOGY EXPENDITURES</b>		<b>\$66,593</b>	<b>\$139,769</b>	<b>\$94,277</b>	<b>\$122,069</b>	<b>\$61,300</b>	<b>-56.1%</b>
<b>LEGAL DEPARTMENT</b>							
10-51000-208	General Counsel - Misc	\$4,401	\$2,000	\$408	\$1,500	\$2,000	0.0%
10-51000-211	General Counsel - Contracted	46,722	53,636	31,297	53,636	53,636	0.0%
10-51000-213	Labor Counsel	3,966	3,000	714	3,000	3,000	0.0%
10-51200-211	Municipal Court Counsel	26,464	25,000	14,578	25,000	25,000	0.0%
<b>TOTAL LEGAL DEPARTMENT EXPENDITURES</b>		<b>\$81,552.38</b>	<b>\$83,636</b>	<b>\$46,997</b>	<b>\$83,136</b>	<b>\$83,636</b>	<b>0.0%</b>
<b>OTHER FINANCING USES/SOURCES</b>							
10-59228-900	Transfer to Comm Serv Fund	\$1,783	\$0	\$0	\$0	\$0	0%
10-59230-900	Transfer to Debt Service Fund	129,992	-	-	-	-	0%
10-59241-900	Transfer to DCUS Cap Projects Fund	37,034		164,720	164,720	-	0%
10-59240-900	Transfer to Cap Projects Fund	35,102	-			-	0%
<b>TOTAL FINANCING USES/SOURCES</b>		<b>\$203,911</b>	<b>\$0</b>	<b>\$164,720</b>	<b>\$164,720</b>	<b>\$0</b>	<b>0%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>		<b>\$3,678,699.62</b>	<b>\$3,575,291</b>	<b>\$2,458,283</b>	<b>\$3,617,057</b>	<b>\$3,575,291</b>	<b>0.0%</b>
<b>FUND BALANCE APPLIED</b>		<b>\$23,230.66</b>	<b>\$81,871</b>		<b>\$106,949</b>	<b>\$25,461</b>	
10-34120	Designated Asset Forf	774	-	\$788	788	-	0%
10-34125	Designated Police Special	4,094	-	4,079	4,079	-	0%
10-34200	Designated Police Camera	32,600	-	-	-	-	0%
10-34225	Designated Health Reimbursement Account	30,215	22,500	36,181	34,000	32,000	42.2%
10-34290	Designated MDC Infrastructure	20,459	-	20,459	20,459	20,459	0%
10-34310	Designated GASB 45 OPEB	132,500	108,740	132,500	150,000	167,500	54.0%
10-34315	Designated Future Budget Exp	18,669	1,500	18,669	-	-	-100.0%
10-34320	Designated Building Improvement	-	2,000	-	-	-	-100.0%
10-34380	Designated Future Hardware Purchase Allocation	\$0	7,000	-	7,000	14,000	100.0%
10-34000	Undesignated Fund Balance	899,307	918,813	1,697,338	818,993	789,733	-14.0%
<b>GENERAL FUND BALANCE</b>		<b>1,138,617.42</b>	<b>806,916</b>	<b>1,910,014</b>	<b>1,035,319</b>	<b>1,023,692</b>	<b>26.9%</b>
<b>SEWER FUND - 20</b>							
<b>SEWER REVENUE</b>							
20-46210	Intergovernmental Grant	18,241	\$73,241	8,883	\$73,241	\$8,600	-88.3%
20-46410	Residential Sewer	590,784	615,264	615,641	615,641	639,068	3.9%
20-46420	Commercial Sewer	144,780	112,000	73,407	120,000	120,152	7.3%
20-46430	Sewer Connection Fee	-	-		-	-	0%
20-46450	Sewer Intergovernmental Rev	-	-	860	860	-	0%
20-48100	Interest	520	200	541	600	300	50.0%
20-49100	Proceeds from Long-Term Debt				410,000	-	0%
<b>TOTAL SEWER FUND REVENUES</b>		<b>\$754,325</b>	<b>\$800,705</b>	<b>\$699,332</b>	<b>\$1,220,342</b>	<b>\$768,120</b>	<b>-4.1%</b>

Department 51000 - Expenditures		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
<b>Personnel Service</b>							
20-51000-110	Salaries	\$23,963	\$100,271	\$59,773	\$100,271	\$109,664	9.4%
20-51000-111	Overtime	-	60	19	60	244	306.7%
20-51000-117	Premium Pay	-	244	-	244	200	-18.0%
20-51000-140	Longevity	27	224	11	224	66	-70.5%
20-51000-150	WRS Employer	1,179	5,116	3,762	5,116	6,539	27.8%
20-51000-157	WRS Employee	1,332	6,552	4,167	6,552	1,822	-72.2%
20-51000-151	Social Security	1,776	7,879	5,259	7,879	8,644	9.7%
20-51000-152	Life Insurance	22	151	59	151	148	-2.0%
20-51000-153	Health Insurance	3,828	24,817	10,566	24,817	25,212	1.6%
20-51000-154	Dental Insurance	202	988	313	988	929	-6.0%
20-51000-156	HRA/FSA	295	1,250	369	1,250	1,170	-6.4%
20-51000-522	GASB 45-OPEB	-	4,000	-	4,000	4,000	0.0%
<b>Subtotal General Government Personnel</b>		\$32,625	\$151,552	\$84,297	\$151,552	\$158,638	4.7%
<b>Supplies/Contractual Expenses</b>							
20-51000-160	Travel & Lodging	50	200	-	200	200	0.0%
20-51000-201	Cleaning Services	766	600	-	600	250	-58.3%
20-51000-230	Materials & Supplies	1,260	4,000	3,320	4,000	6,500	62.5%
20-51000-321	Dues & Subscriptions	293	200	141	200	200	0.0%
20-51000-322	Training & Safety	-	2,000	950	2,000	2,000	0.0%
20-51000-220	Utilities	-	4,500	3,928	4,500	4,500	0.0%
20-51000-221	Communications	-	7,500	1,819	7,500	2,500	-66.7%
20-51000-232	Sewer Maintenance	-	-	5,626	5,626	410,000	0%
20-51000-310	Office Supplies	-	100	114	114	100	0.0%
20-51000-311	Postage	-	400	67	400	400	0.0%
20-51000-340	Fuel Maintenance/Motor/Lub	-	-	4,384	6,000	2,500	0%
20-51000-349	Facility Rental-General Fund	-	7,500	7,500	7,500	7,500	0.0%
20-51000-360	Equipment Rental - General Fund	-	7,500	7,500	7,500	7,500	0.0%
20-51000-350	Equipment Replacement	-	5,000	5,000	5,000	14,231	184.6%
20-51000-813	Road/Street Infrastructure Repairs	-	77,000	-	77,000	-	-100.0%
20-51000-530	Auto/Fuel	384	2,100	256	2,100	4,128	96.6%
<b>Subtotal Supplies/Contractual Expenses</b>		\$2,753	\$118,600	\$40,604	\$130,240	\$462,509	290.0%
<b>Professional Services</b>							
20-51000-211	Legal Services	2,724	\$1,000	-	\$0	\$1,000	0.0%
20-51000-214	Audit Services	6,284	6,000	6,336	6,336	6,000	0.0%
20-51000-210	Contract Services	9,934	240,000	122,528	240,000	242,000	0.8%
20-51000-216	Engineering	-	20,000	21,181	21,181	15,975	-20.1%
20-51000-510	General Liability Insurance	-	2,000	1,513	2,000	2,040	2.0%
20-51000-513	Workers Compensation	-	5,000	4,207	5,000	5,100	2.0%
20-51000-515	Commercial Crime Policy	-	100	99	99	101	1.0%
20-51000-516	Property Insurance	-	250	1,553	1,553	1,584	533.6%
<b>Subtotal Professional Services</b>		\$18,942	\$274,350	\$157,417	\$276,169	\$273,800	-0.2%
<b>Department 53000 - Community &amp; Utility</b>							
<b>Personnel Service</b>							
20-53000-110	Salaries	69,249	-	-	-	-	0%
20-53000-111	Overtime	19	-	-	-	-	0%
20-53000-140	Longevity	28	-	-	-	-	0%
20-53000-150	WRS Employer	3,209	-	-	-	-	0%
20-53000-157	WRS Employee	3,716	-	-	-	-	0%
20-53000-151	Social Security	5,075	-	-	-	-	0%
20-53000-152	Life Insurance	63	-	-	-	-	0%

<b>Personnel Services Cont.</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
20-53000-153	Health Insurance	17,182	-	-	-	-	0%
20-53000-154	Dental Insurance	523	-	-	-	-	0%
20-53000-156	HRA/FSA	538	-	-	-	-	0%
<b>Subtotal Personnel Service</b>		<b>\$99,603</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Supplies/Contractual Expenses-DCUS</b>							
20-53000-210	Contract Services-MMSD	228,888	-	-	-	-	0%
20-53000-216	Engineering	119	-	-	-	-	0%
20-53000-220	Utilities	4,272	-	-	-	-	0%
20-53000-221	Communications	8,336	-	-	-	-	0%
20-53000-230	Materials & Supplies	7,118	-	-	-	-	0%
20-53000-232	Sewer Maintenance	95,700	-	-	-	-	0%
20-53000-322	Training & Safety	342	-	-	-	-	0%
20-53000-340	Fuel Maintenance	3,872	-	-	-	-	0%
20-53000-349	Facility Rental-General Fund	5,000	-	-	-	-	0%
20-53000-350	Equipment Replacement	303	-	-	-	-	0%
20-53000-813	Road/Street Infrastructure/Repair	20,000	-	-	-	-	0%
20-53000-360	Equipment Rental - General Fund	7,803	-	-	-	-	0%
<b>Subtotal Supplies/Contractual Expenses-DCUS</b>		<b>\$381,754</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Sewer Debt Service</b>							
20-58100-617	Principal Redemption - CWF Loan	-	63,963	-	63,963	65,476	2.4%
20-58100-618	Principal Redemption on Bond	-	113,478	-	113,478	116,268	2.5%
20-58100-619	Principal Redemption on New	-	-	-	-	25,000	0%
20-58100-621	Interest on Bond	62,593	45,841	22,721	45,841	44,407	-3.1%
20-58100-626	Interest Clean Water Fund	25,256	24,006	12,381	24,006	22,476	-6.4%
20-58291-620	Interest on New Debt	2,223	-	-	-	10,759	0%
20-58292-620	Interest Amortization of premium	(1,374)	-	-	-	-	0%
20-58293-620	Interest of loss	766	-	-	-	-	0%
20-51000-700	Depreciation	117,825	5,341	-	5,341	5,341	0.0%
<b>Total Sewer Debt Service</b>		<b>\$207,288</b>	<b>\$252,629</b>	<b>\$35,102</b>	<b>\$252,629</b>	<b>\$289,726</b>	<b>14.7%</b>
<b>TOTAL SEWER FUND EXPENDITURES</b>		<b>\$742,965</b>	<b>\$797,131</b>	<b>\$317,421</b>	<b>\$810,589</b>	<b>\$1,184,672</b>	<b>48.6%</b>
<b>FUND BALANCE APPLIED</b>					<b>\$247</b>	<b>\$416,552</b>	
20-34225	Designated Health Reimbursement Acct	\$3,890	\$3,100	\$4,490	\$3,000	\$3,100	0.0%
20-34310	Designated GASB 45 OPEB	-	4,000	-	-	-	-100.0%
20-34350	Designated CWFL Reserve Fund	67,612	69,816	69,816	69,931	72,834	4.3%
20-34360	Designated ECMAR Equip	48,006	51,116	54,137	54,137	57,274	12.0%
20-34000	Undesignated fund balance	1,842,747	1,836,782	2,215,722	2,246,535	1,795,863	-2.2%
<b>SEWER FUND BALANCE</b>		<b>\$1,962,254</b>	<b>\$1,964,814</b>	<b>\$2,344,165</b>	<b>\$2,373,603</b>	<b>\$1,929,072</b>	<b>-1.8%</b>
<b>STORMWATER FUND - 22</b>							
<b>STORMWATER REVENUE</b>							
22-43210	Intergovernmental Grant	\$67,647	\$183,000	\$0	\$91,000	\$0	-100.0%
22-46405	Residential Stormwater	160,784	\$202,725	197,438	\$202,725	213,852	5.5%
22-46425	Commercial Stormwater	54,188	\$78,163	38,866	\$78,163	\$87,542	12.0%
22-46430	Storm water Connection Fee	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	0%
22-49100	Proceeds of Long Term Debt	-	-	-	\$105,000	\$0	0%
<b>TOTAL STORM WATER FUND REVENUES</b>		<b>282,619</b>	<b>\$463,888</b>	<b>\$236,304</b>	<b>\$476,888</b>	<b>\$301,394</b>	<b>-35.0%</b>
<b>Department 53000</b>							
<b>Personnel Service</b>							
22-53000-110	Salaries	\$ 27,396	\$41,928	\$18,181	\$41,928	\$52,125	24.3%
22-53000-111	Overtime	88	244	-	244	-	-100.0%

Personnel Services Cont.		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
22-53000-117	Premium Pay	-	200	-	200	200	0.0%
22-53000-140	Longevity	10	60	-	60	66	10.0%
22-53000-150	WRS Employer	1,313	2,164	962	2,164	3,105	43.5%
22-53000-157	WRS Employee	1,447	2,758	1,160	2,758	1,822	-33.9%
22-53000-151	Social Security	2,059	3,319	1,372	3,319	4,100	23.5%
22-53000-152	Life Insurance	24	86	24	86	90	4.7%
22-53000-153	Health Insurance	6,044	12,636	4,469	12,636	14,571	15.3%
22-53000-154	Dental Insurance	134	389	135	389	468	20.3%
22-53000-156	HRA/FSA	462	650	136	650	800	23.1%
<b>Subtotal Personnel Service</b>		<b>\$38,976</b>	<b>\$64,434</b>	<b>\$26,438</b>	<b>\$64,434</b>	<b>\$77,347</b>	<b>20.0%</b>
<b>Supplies/Contractual Expenses</b>							
22-53000-210	Contract Services	-	-	-	-	-	0%
22-53000-216	Engineering	-	30,000	31,079	31,079	4,750	-84.2%
22-53000-220	Utilities	-	500	-	500	500	0.0%
22-53000-221	Communications	-	500	130	500	500	0.0%
22-53000-230	Materials & Supplies	-	-	1,612	1,612	3,281	0%
22-53000-410	Storm water Maintenance	-	-	667	667	-	0%
22-53000-322	Training & Safety	-	500	228	500	500	0.0%
22-53000-327	Materials & Supplies	11,096	12,000	3,602	12,000	10,000	-16.7%
22-53000-328	Ditch Restoration Landscaping	4,243	2,500	-	2,500	3,500	40.0%
22-53000-329	NR 151 Compliance	-	10,000	500	10,000	-	-100.0%
22-53000-340	Fuel Maintenance	2,040	800	2,888	3,000	2,500	212.5%
22-53000-342	Infrastructure Maintenance	-	151,000	12,027	12,027	105,000	-30.5%
22-53000-349	Facility Rental-General Fund	-	-	-	-	-	0%
22-53000-350	Equipment Replacement	-	5,000	5,000	5,000	-	-100.0%
22-53000-360	Equipment Rental - General Fund	5,000	5,000	5,000	5,000	5,000	0.0%
<b>Subtotal Supplies/Contractual Expenses-DCUS</b>		<b>\$22,379</b>	<b>\$217,800</b>	<b>\$62,733</b>	<b>\$84,386</b>	<b>\$135,531</b>	<b>-37.8%</b>
<b>Stormwater Debt Service</b>							
22-58100-620	Interest	\$57,779	\$53,290	\$4,128	\$53,290	\$48,380	-9.2%
22-58100-621	Interest on 2011 Debt	-	-	-	-	2,719	0%
22-58100-619	Principal Redemption	-	-	-	-	5,000	0%
22-58100-618	Principal Redemption	115,341	125,826	23,689	125,826	137,416	9.2%
<b>Total Stormwater Debt Service</b>		<b>\$173,120</b>	<b>\$179,116</b>	<b>\$27,817</b>	<b>\$179,116</b>	<b>\$193,515</b>	<b>8.0%</b>
<b>TOTAL STORMWATER FUND EXPENDITURES</b>		<b>\$234,475</b>	<b>\$461,350</b>	<b>\$116,988</b>	<b>\$327,936</b>	<b>\$406,393</b>	<b>-11.9%</b>
<b>FUND BALANCE APPLIED</b>			<b>\$0</b>		<b>\$0</b>	<b>\$105,000</b>	
22-34225	Designated Health Reimbursement Acct	-	250	-	250	250	0.0%
22-34365	Designated Capital Reserve	-	11,081	11,081	11,081	11,081	0.0%
22-34000	Undesignated fund balance	48,144	33,170	30,013	185,765	80,766	143.5%
<b>STORMWATER FUND BALANCE</b>		<b>\$48,144</b>	<b>\$44,501</b>	<b>\$41,094</b>	<b>\$197,096</b>	<b>\$92,097</b>	<b>107%</b>
<b>CONSOLIDATED DISPATCH FUND-26</b>							
<b>Revenues</b>							
26-41100	Cons Disp Property Tax	\$0	\$0	\$0	\$0	\$246,486	0%
26-47130	Cons Dispatch Revenue	-	88,131.00	,782.60	88,131	\$1,656,805	1779.9%
<b>Total Consolidated Dispatch Fund Revenues</b>		<b>\$0</b>	<b>\$88,131</b>	<b>\$15,783</b>	<b>\$88,131</b>	<b>\$1,903,291</b>	<b>2059.6%</b>
<b>Consolidated Dispatch Services Expenditures</b>							
26-51000-110	Salaries	\$0	\$68,473	\$15,865	\$68,473	\$1,020,409	1390.2%
26-51000-111	Overtime	-	-	-	-	\$16,000	0%
26-51000-116	Holiday Pay	-	-	-	-	\$28,134	0%
26-51000-140	Longevity	-	-	-	-	\$558	0%
26-51000-150	WRS Employer	-	2,138	818	2,138	\$69,324	3142.5%

<b>Personnel Services Cont.</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
26-51000-157	WRS Employee	-	2,138	818	969	\$21,584	909.5%
26-51000-151	Social Security	-	5,317	1,178	5,317	\$85,602	1510.0%
26-51000-152	Life Insurance	-	297	9	297	\$1,873	530.6%
26-51000-153	Health Insurance	-	9,284	3,266	9,284	\$276,713	2880.5%
26-51000-154	Dental Insurance	-	484	81	484	\$10,790	2129.3%
26-51000-156	HRA/FSA	-	-	-	-	\$11,003	0%
26-51000-522	GASB 45-OPEB	-	-	-	-	-	0%
<b>Subtotal Personnel Services</b>		<b>\$0</b>	<b>\$88,131</b>	<b>\$22,035</b>	<b>\$86,962</b>	<b>\$1,541,990</b>	<b>1649.7%</b>
<b>Professional Services</b>							
26-51000-208	Legal Services	-	-	-	-	2,060	0%
26-51000-210	Contract Services	-	-	-	-	61,800	0%
26-51000-213	Labor Legal Services	-	-	-	-	1,030	0%
26-51000-225	Computer Services	-	-	-	-	20,600	0%
26-51000-510	General Liability Insurance	-	-	-	-	9,785	0%
26-51000-513	Workers Compensation	-	-	-	-	18,540	0%
26-51000-515	Commercial Crime Policy	-	-	-	-	773	0%
26-51000-516	Property Insurance	-	-	-	-	1,854	0%
<b>Subtotal Professional Services</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$116,442</b>	<b>0%</b>
<b>Supplies/Contract Expenses</b>							
26-51000-180	Recruitment	-	-	-	-	-	0%
26-51000-221	Communications	-	-	-	-	59,740	0%
26-51000-230	Materials and Supplies	-	-	-	-	3,836	0%
26-51000-310	Office Supplies	-	-	-	-	1,545	0%
26-51000-311	Postage	-	-	-	-	103	0%
26-51000-322	Training	-	-	-	-	5,150	0%
26-51000-330	Clothing Allowance	-	-	-	-	7,700	0%
26-51000-351	Equipment Maintenance	-	-	-	-	111,881	0%
26-51000-390	Public Relations	-	-	-	-	250	0%
26-51000-200	Building Maintenance & Supplies	-	-	-	-	1,545	0%
26-51000-201	Cleaning & Janitorial Services	-	-	-	-	2,060	0%
26-51000-220	Utilities	-	-	-	-	\$10,300	0%
26-51000-259	Maintenance Fees	-	-	-	-	\$30,600	0%
26-51000-500	Contingency	-	-	-	-	\$10,150	0%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$244,860</b>	<b>0%</b>
<b>TOTAL CONSOLIDATED DISPATCH FUND EXPENDITURES</b>		<b>\$0</b>	<b>\$88,131</b>	<b>\$22,035</b>	<b>\$86,962</b>	<b>\$1,903,291</b>	<b>2059.6%</b>
<b>FUND BALANCE APPLIED</b>						\$ (0)	
26-34225	Designated Health Reimbursement Acct	-	-	-	-	-	0%
26-34310	Designated GASB 45 OPEB	-	-	-	-	10,822	0%
26-34000	Undesignated Fund Balance	-	-	-	1,169	-	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$0</b>	<b>-</b>	<b>\$0</b>	<b>1,169</b>	<b>10,822</b>	<b>0%</b>
<b>CONSOLIDATED SERVICES FUND-28</b>							
<b>Revenues</b>							
28-41110	North Shore Health Property Tax	28,104	28,807	28,807	28,807	28,807	0.0%
28-41120	North Shore Library Property Tax	141,534	196,106	\$196,106	\$143,590	143,491	-26.8%
28-41130	North Shore Fire Dept Property Tax	770,919	789,699	789,699	789,699	768,340	-2.7%
28-43520	Fire Insurance Dues	16,847	17,500	17,252	17,252	17,500	0.0%
28-44350	Cell Tower Allocation	7,728	-	268	268	-	0%
28-41100	Dispatch Property Tax	203,923	213,347	213,347	213,347	-	-100.0%
28-47100	River Hills Revenue-Dispatch	80,986	71,589	54,545	72,504	-	-100.0%
28-47120	Fox Point Revenue-Dispatch	192,219	193,295	147,015	195,729	-	-100.0%

Revenues Cont.		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
28-49240	Transfer from Police Capital - Bayside Dispatch Capital	24,000	-	-	-	-	0%
28-49210	Transfer from General	1,783	-	-	-	-	0%
28-43220	Intergovernmental Dispatch-Capital	48,750	8,612	-	-	-	-100.0%
<b>Total Consolidated Services Fund Revenues</b>		<b>\$1,516,793</b>	<b>\$1,518,955</b>	<b>\$1,447,039</b>	<b>\$1,461,196</b>	<b>\$958,138</b>	<b>-36.9%</b>
<b>Expenditures</b>							
28-51000-217	North Shore Health Services	28,104	28,807	21,392	28,807	28,807	0.0%
28-52200-224	North Shore Fire Dept	724,240	735,668	550,938	735,668	734,712	-0.1%
28-55100-227	North Shore Library	143,317	\$196,106	97,682	143,491	\$143,491	-26.8%
28-52200-228	North Shore Fire Capital	24,623	34,073	31,872	34,073	33,628	-1.3%
28-52200-233	North Shore Fire Dispatch	28,660	28,900	21,675	28,900	-	-100.0%
28-52200-376	Fire Insurance Dues	16,847	17,500	17,252	17,252	17,500	0.0%
<b>Subtotal Consolidated Fire and Library Services Expenditures</b>		<b>965,791</b>	<b>\$1,041,054</b>	<b>\$740,810</b>	<b>988,191</b>	<b>\$958,138</b>	<b>-8.0%</b>
<b>Consolidated Dispatch Services Expenditures</b>							
28-52300-110	Salaries	283,412	\$276,360	\$190,896	\$283,350	\$0	-100.0%
28-52300-111	Overtime	8,476	2,400	3,368	3,368	-	-100.0%
28-52300-116	Holiday Pay	11,259	11,694	178	11,694	-	-100.0%
28-52300-140	Longevity	435	426	393	426	-	-100.0%
28-52300-150	WRS Employer	14,720	13,129	11,198	20,379	-	-100.0%
28-52300-157	WRS Employee	19,130	16,122	10,047	13,310	-	-100.0%
28-52300-151	Social Security	22,991	22,666	14,559	23,180	-	-100.0%
28-52300-152	Life Insurance	760	774	420	774	-	-100.0%
28-52300-153	Health Insurance	52,472	54,641	40,447	55,541	-	-100.0%
28-52300-154	Dental Insurance	1,846	2,126	1,646	2,126	-	-100.0%
28-52300-156	HRA/FSA	2,848	3,200	1,639	3,200	-	-100.0%
28-52300-522	GASB 45-OPEB	-	5,322	-	5,322	-	-100.0%
<b>Subtotal Personnel Services</b>		<b>\$418,349</b>	<b>\$408,860</b>	<b>\$274,790</b>	<b>\$422,670</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Professional Services</b>							
28-52300-208	Legal Services	186	500	-	500	-	-100.0%
28-52300-210	Contract Services	21,949	14,500	14,965	14,965	-	-100.0%
28-52300-211	Legal Services	-	-	-	-	-	0%
28-52300-213	Labor Legal Services	2,850	-	371	371	-	0%
28-52300-225	Computer Services	1,529	3,000	-	3,000	-	-100.0%
28-52300-510	General Liability Insurance	2,650	2,725	2,062	2,725	-	-100.0%
28-52300-513	Workers Compensation	4,500	5,000	3,768	5,000	-	-100.0%
28-52300-515	Commercial Crime Policy	149	155	154	155	-	-100.0%
28-52300-516	Property Insurance	450	460	460	460	-	-100.0%
<b>Subtotal Professional Services</b>		<b>34,263</b>	<b>26,340</b>	<b>21,780</b>	<b>27,176</b>	<b>-</b>	<b>-100.0%</b>
<b>Supplies/Contract Expenses</b>							
28-52300-180	Recruitment	-	-	907	-	-	0%
28-52300-221	Communications	17,777	15,000	5,326	10,000	-	-100.0%
28-52300-230	Materials and Supplies	853	750	1,133	1,133	-	-100.0%
28-52300-310	Office Supplies	356	700	150	700	-	-100.0%
28-52300-311	Postage	-	50	77	125	-	-100.0%
28-52300-322	Training	418	1,000	-	1,000	-	-100.0%
28-52300-330	Clothing Allowance	2,450	2,275	2,450	2,450	-	-100.0%
28-52300-350	Equipment Replacement	33,217	12,918	14,737	14,737	-	-100.0%
28-52300-390	Public Relations	482	200	89	200	-	-100.0%
28-52300-200	Building Maintenance & Supplies	189	400	-	400	-	-100.0%
28-52300-201	Cleaning & Janitorial Services	2,224	600	1,275	1,875	-	-100.0%

<b>Supplies/Contract Expenses Cont.</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
28-52300-220	Utilities	2,586	3,750	3,060	3,750	-	-100.0%
28-52300-259	Maintenance Fees	2,818	\$14,000	-	\$0	\$0	-100.0%
<b>Subtotal Supplies/Contract Expenses</b>		<b>\$63,370</b>	<b>\$51,643</b>	<b>\$29,204</b>	<b>\$36,370</b>	<b>\$0</b>	<b>-100.0%</b>
<b>Subtotal Consolidated Dispatch Expenditures</b>		<b>515,982</b>	<b>486,843</b>	<b>325,774</b>	<b>486,216</b>	<b>-</b>	<b>-100.0%</b>
<b>TOTAL CONSOLIDATED SERVICES FUND EXPENDITURES</b>		<b>1,481,773</b>	<b>1,527,897</b>	<b>1,066,584</b>	<b>1,474,407</b>	<b>958,138</b>	<b>-37.3%</b>
<b>FUND BALANCE APPLIED</b>			8,942		8,942	-	
28-34225	Designated Health Reimbursement Acct	7,436	4,800	9,261	5,000	-	-100.0%
28-34310	Designated Future Retirement	5,500	5,322	5,500	10,822	-	-100.0%
28-34395	Designated NSFD Equip	8,943	-	-	-	-	0%
28-34400	Designated Library Expansion	-	-	-	52,615	-	0%
28-34000	Undesignated Fund Balance	2,707	-	390,544	\$1,388	-	0%
<b>CONSOLIDATED SERVICES FUND BALANCE</b>		<b>\$24,586</b>	<b>10,122</b>	<b>\$405,305</b>	<b>69,825</b>	<b>-</b>	<b>-100.0%</b>
<b>LONG TERM FINANCIAL FUND - 30</b>							
<b>Revenues</b>							
30-41100	Property Taxes	\$542,232	\$546,841	\$546,841	\$546,841	\$570,699	4.4%
30-47100	River Hills Revenue	6,228	6,228	6,228	6,228	29,240	369.5%
30-47111	Fox Point Revenue	-	-	-	-	16,657	0%
30-48100	Interest	1,739	500	137	\$500	-	-100%
30-44350	Cell Tower Allocation	19,584	67,293	45,242	\$67,293	67,293	0%
30-48300	NSFD Receipts	183,738	185,053	185,053	\$185,053	186,200	0.6%
<b>TOTAL LONG TERM FINANCIAL REVENUES</b>		<b>\$753,520</b>	<b>\$805,915</b>	<b>\$783,500</b>	<b>\$805,915</b>	<b>\$870,089</b>	<b>8.0%</b>
<b>Expenditures</b>							
30-58100-215	MADACC	\$2,333	\$2,277	\$588	\$2,277	\$2,277	0.0%
30-58100-226	Benefit Administration	-	-	-	-	350	0%
30-58100-611	NSFD Station #5	183,737	185,052.50	185,053	185,053	186,200	0.6%
30-58100-612	Fox Point /River Hills Dispatch	-	-	-	-	39,609	0%
30-58100-614	State Trust Fund Principal	106,057	128,786	128,786	128,786	131,552	2.1%
30-58100-620	Consolidated Disp interest	-	-	-	-	8,858	0%
30-58100-618	Principal Redemption on Bond	303,138	330,696	330,696	330,696	376,316	13.8%
30-58100-621	Interest on Bond	152,325	140,501	73,337	140,501	127,574	-9.2%
30-58100-619	Principal Redemption New Debt	-	-	-	-	-	0%
30-58100-622	Interest on New Debt	-	-	-	-	24,473	0%
30-58100-623	Interest on State Trust Loan	39,408	35,011	35,011	35,011	29,764	-15.0%
<b>TOTAL LONG TERM FINANCIAL EXPENDITURES</b>		<b>\$786,998</b>	<b>\$822,325</b>	<b>\$753,471</b>	<b>\$822,324</b>	<b>\$926,973</b>	<b>12.7%</b>
<b>Other Financing Sources (Uses)</b>							
30-49210	Transfer from General Fund	\$129,992	\$0	\$0	\$0	\$0	0%
30-49228	Transfer from Dispatch Fund	\$129,992	\$0	\$0	\$0	\$0	0%
<b>TOTAL FINANCING SOURCES (USES)</b>		<b>\$129,992</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>FUND BALANCE APPLIED</b>			\$16,410		\$16,409	\$56,884	
<b>LONG TERM FINANCIAL FUND BALANCE</b>							
30-34000	Undesignated Fund Balance	\$3,406	\$7,515	\$32,299	\$3,281	\$3,281	-56.3%
30-34385	Designated Tax Levy Stabilization	175,068	156,526	180,744	158,660	101,776	-35.0%
<b>FUND BALANCE</b>		<b>\$178,474</b>	<b>\$164,041</b>	<b>\$213,043</b>	<b>\$161,941</b>	<b>\$105,057</b>	<b>-36.0%</b>
<b>POLICE CAPITAL FUND - 40</b>							
<b>Revenues</b>							
40-41100	Property Taxes		\$0	-	-	\$21,201	0%
40-43210	Grants	4,774	4,000	-	4,000	-	-100.0%
40-43215	Police Revenue	15,918	-	1,654	1,654	-	0%
40-44350	Cell Tower Allocation	4,914	-	134	134	-	0%
40-49100	Proceeds of Long Term Debt	23,625	-	-	-	-	0%

		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
<b>Total Police Capital Fund Revenues</b>		\$49,231	\$4,000	\$1,788	\$5,788	\$21,201	430.0%
<b>Expenditures</b>							
40-91000-612	Capital Lease	\$23,625	\$20,567	\$20,567	\$20,567	\$30,149	46.6%
40-91000-804	Capital Equipment	559	29,008	17,082	29,008	-	-100.0%
<b>Subtotal Police Capital Fund Expenditures</b>		24,184	49,575	37,649	49,575	<b>\$30,149</b>	-39.2%
<b>OTHER FINANCING USES/SOURCES</b>							
40-59241-900	Transfer to DCUS Services	-	\$0	\$20,000	\$20,000	\$0	0%
<b>Total Police Capital Fund Expenditures</b>		\$24,184	\$49,575	\$57,649	\$69,575	\$30,149	-39.2%
<b>Police Capital Fund Balance</b>							
40-34000	Undesignated Fund Balance	20,859	11,021	-	17,222	8,274	-24.9%
40-34260	Designated Equipment	54,435	24,891	31,435	11,507	11,507	-53.8%
<b>Total Police Capital Fund Balance</b>		\$75,294	\$35,912	\$31,435	\$28,729	\$19,781	-44.9%
<b>FUND BALANCE APPLIED</b>			\$22,575		\$22,575	\$8,948	
<b>COMMUNITY &amp; UTILITY SERVICES CAPITAL FUND - 41</b>							
<b>Revenues</b>							
41-41100	Property Taxes	\$186,200	\$210,000	\$210,000	\$210,000	\$0	-100.0%
41-43210	Grants	50,197	-	-	-	-	0%
41-48200	Misc Rev	-	-	600	600	-	0%
41-44351	Cell Tower Allocation	33,055	-	1,472	1,472	-	0%
41-46320	Garbage	8,999	10,000	7,512	7,512	8,000	-20.0%
41-46325	Culvert Replacement	8,459	-	500	6,900	-	0%
41-49100	Proceeds of Long Term Debt	-	-	-	795,000	-	0%
41-49210	Transfer from Gen	37,034	-	164,720	164,720	-	0%
41-49240	Transfer from Capital	126,299	-	20,000	20,000	-	0%
<b>Total Community &amp; Utility Capital Fund Revenues</b>		\$450,243	\$220,000	\$404,805	\$1,206,204	\$8,000	-96.4%
<b>Expenditures</b>							
41-91000-803	Capital Equip	\$257,512	\$60,000	\$60,242	\$69,845	\$0	-100.0%
41-91000-810	Water	-	-	-	75,000	-	0%
41-91000-813	Streets	271,503	283,259	26,053	283,259	720,000	154.2%
<b>Total Community &amp; Utility Capital Fund Expenditures</b>		\$529,016	\$343,259	\$86,294	\$428,104	\$720,000	109.8%
<b>FUND BALANCE APPLIED</b>					\$123,259	\$712,000	
<b>Community &amp; Utility Capital Fund Balance</b>							
41-34000	Undesignated Fund Balance	\$12,656	\$0	\$173,071	\$39,136	\$0	0%
41-34215	Designated Equipment Reserve	11,233	10,404	52,414	\$42,572	42,572	309.2%
41-34220	Designated Road Reserve	21,582	17,041	145,122	\$741,863	76,999	351.8%
<b>Total Community &amp; Utility Capital Fund Balance</b>		\$45,471	\$27,445	\$370,607	\$823,570	\$119,571	335.7%
<b>ADMINISTRATIVE SERVICES CAPITAL FUND - 42</b>							
<b>Revenues</b>							
42-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
42-43700	Grants	-	-	-	-	-	0%
42-49210	Transfer from Gen	67,502	-	-	-	-	
42-49240	Transfer from Cap	35,102	-	-	-	-	
<b>Total Administrative Services Capital Fund Revenue</b>		<b>\$102,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Expenditures</b>							
42-91000-810	CDBG/ADA Grant Expenditures	10,603	-	-	-	-	0%
42-91000-824	Capital Equipment	\$-	\$-	\$-	\$-	\$-	0%
<b>Total Administrative Services Capital Fund Expenditures</b>		<b>\$ 10,603</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0%</b>
<b>Other Financing Sources (Uses)</b>							
<b>TOTAL FINANCING SOURCES (USES)</b>		\$0	\$0	\$0	\$0	\$0	0%
<b>FUND BALANCE APPLIED</b>			\$0			\$0	

<b>Administrative Services Capital Fund Balance</b>		<b>2010 Actual</b>	<b>2011 Budget</b>	<b>Aug-11</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>	<b>% Change</b>
42-34000	Undesignated Fund Balance	1	1	1	1	1	0.0%
<b>Total Fund Balance</b>		\$1	\$1	\$1	\$1	\$1	0.0%
<b>CONSOLIDATED DISPATCH CAPITAL FUND - 46</b>							
<b>Revenues</b>							
46-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
46-49100	Proceeds of Long Term Debt	-	-	-	335,000	-	0%
46-47110	Dispatch Capital	-	777,499	683,227	2,155,953	-	-100.0%
46-43700	Grants	-	-	-	-	-	0%
<b>Total Consolidated Dispatch Capital Revenue</b>		\$0	\$777,499	\$683,227	\$2,490,953	\$0	-100.0%
<b>Expenditures</b>							
46-91000-815	Dispatch Capital Technology	-	50,000	1,305	1,277,499	-	-100.0%
46-91000-820	Building Expense	-	500,000	84,406	1,213,454	-	-100.0%
<b>Total Consolidated Dispatch Capital Expenditures</b>		-	550,000	85,711	2,490,953	-	-100.0%
<b>FUND BALANCE APPLIED</b>							
<b>Consolidated Dispatch Services Capital Balance</b>							
46-34000	Undesignated Fund Balance	0	227,499	597,516	0	0	-100.0%
<b>Total Fund Balance</b>		\$0	\$227,499	\$597,516	\$0	\$0	-100.0%

## Future Budget Projections

To assist with future planning the Village has prepared the following estimated budget projections:

<b>General Government</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	329,568	329,827	333,125	336,456	339,821	343,219	350,083	357,085	364,227	371,511
Operating	104,754	104,754	105,802	106,860	107,928	109,007	111,188	113,411	115,680	117,993
Capital Outlay	14,385	14,385	14,529	14,674	14,821	14,969	15,268	15,574	15,885	16,203
<b>Total</b>	<b>448,707</b>	<b>448,966</b>	<b>453,455</b>	<b>457,990</b>	<b>462,570</b>	<b>467,195</b>	<b>476,539</b>	<b>486,070</b>	<b>495,792</b>	<b>505,707</b>
<b>Police Department</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	1,591,032	1,578,519	1,594,304	1,610,247	1,626,350	1,642,613	1,675,465	1,708,975	1,743,154	1,778,017
Operating	78,449	78,449	79,233	80,026	80,826	81,634	83,267	84,932	86,631	88,364
Capital Outlay	72,636	72,636	73,362	74,096	74,837	75,585	77,097	78,639	80,212	81,816
<b>Total</b>	<b>1,742,117</b>	<b>1,729,604</b>	<b>1,746,900</b>	<b>1,764,369</b>	<b>1,782,013</b>	<b>1,799,833</b>	<b>1,835,830</b>	<b>1,872,546</b>	<b>1,909,997</b>	<b>1,948,197</b>
<b>Municipal Court</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	80,208	79,461	80,256	81,058	81,869	82,688	84,341	86,028	87,749	89,504
Operating	6,455	6,455	6,520	6,585	6,651	6,717	6,851	6,988	7,128	7,271
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>86,663</b>	<b>85,916</b>	<b>86,775</b>	<b>87,643</b>	<b>88,520</b>	<b>89,405</b>	<b>91,193</b>	<b>93,017</b>	<b>94,877</b>	<b>96,775</b>
<b>Community and Utility Services</b>										
<b>General</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	79,129	77,258	78,031	78,811	79,599	80,395	82,003	83,643	85,316	87,022
Operating	10,598	4,500	4,545	4,590	4,636	4,683	4,776	4,872	4,969	5,069
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>89,727</b>	<b>81,758</b>	<b>82,576</b>	<b>83,401</b>	<b>84,235</b>	<b>85,078</b>	<b>86,779</b>	<b>88,515</b>	<b>90,285</b>	<b>92,091</b>
<b>Infrastructure</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	104,768	100,838	101,846	102,865	103,893	104,932	107,031	109,172	111,355	113,582
Operating	83,334	83,334	84,167	85,009	85,859	86,718	88,452	90,221	92,026	93,866
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>188,102</b>	<b>184,172</b>	<b>186,014</b>	<b>187,874</b>	<b>189,753</b>	<b>191,650</b>	<b>195,483</b>	<b>199,393</b>	<b>203,381</b>	<b>207,448</b>
<b>Collections</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	157,047	151,152	152,663	154,190	155,732	157,289	160,435	163,644	166,916	170,255
Operating	115,000	115,000	116,150	117,312	118,485	119,669	122,063	124,504	126,994	129,534
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>272,047</b>	<b>266,152</b>	<b>268,813</b>	<b>271,501</b>	<b>274,216</b>	<b>276,959</b>	<b>282,498</b>	<b>288,148</b>	<b>293,911</b>	<b>299,789</b>
<b>Seasonal</b>										
<b>Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	98,321	17,000	17,170	17,342	17,515	17,690	18,044	18,405	18,773	19,149
Operating	72,028	72,028	72,748	73,476	74,211	74,953	76,452	77,981	79,540	81,131
Capital Outlay	30,100	30,100	30,401	30,705	31,012	31,322	31,949	32,588	33,239	33,904
<b>Total</b>	<b>200,449</b>	<b>119,128</b>	<b>120,319</b>	<b>121,522</b>	<b>122,738</b>	<b>123,965</b>	<b>126,444</b>	<b>128,973</b>	<b>131,553</b>	<b>134,184</b>

<b>Miscellaneous Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Building Inspections	41,180	41,180	41,592	42,008	42,428	42,852	43,709	44,583	45,475	46,384
Information Technology	61,300	61,300	61,913	62,532	63,157	63,789	65,065	66,366	67,693	69,047
Insurance & Contingency	188,542	188,542	190,427	192,332	194,255	196,198	200,121	204,124	208,206	212,371
Recreation and Leisure	27,098	27,098	27,369	27,643	27,919	28,198	28,762	29,337	29,924	30,523
Building Maintenance	167,909	167,909	169,588	171,284	172,997	174,727	178,221	181,786	185,421	189,130
Legal	83,636	83,636	84,472	85,317	86,170	87,032	88,773	90,548	92,359	94,206
<b>Total</b>	<b>569,665</b>	<b>569,665</b>	<b>575,362</b>	<b>581,115</b>	<b>586,926</b>	<b>592,796</b>	<b>604,652</b>	<b>616,745</b>	<b>629,079</b>	<b>641,661</b>
<b>Total General Fund</b>	<b>3,597,477</b>	<b>3,485,361</b>	<b>3,520,214</b>	<b>3,555,416</b>	<b>3,590,970</b>	<b>3,626,880</b>	<b>3,699,418</b>	<b>3,773,406</b>	<b>3,848,874</b>	<b>3,925,852</b>
<b>Sewer Fund Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	161,459	159,588	161,184	162,796	164,424	166,068	169,389	172,777	176,233	179,757
Operating	1,008,177	1,014,240	1,025,716	1,044,523	1,149,401	1,069,621	889,209	833,085	919,420	934,929
Capital Outlay	14,231	14,231	14,373	14,517	14,662	14,809	15,105	15,407	15,715	16,029
<b>Total</b>	<b>1,183,866</b>	<b>1,188,059</b>	<b>1,201,273</b>	<b>1,221,836</b>	<b>1,328,486</b>	<b>1,250,497</b>	<b>1,073,703</b>	<b>1,021,269</b>	<b>1,111,368</b>	<b>1,130,716</b>
<b>Stormwater Fund Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	78,669	76,798	77,566	78,342	79,125	79,916	81,515	83,145	84,808	86,504
Operating	339,964	347,911	356,077	368,541	375,903	383,757	151,187	153,953	156,765	159,624
Capital Outlay	-	-	-	-	-	-	-	-	-	-
<b>Total</b>	<b>418,633</b>	<b>424,709</b>	<b>433,643</b>	<b>446,882</b>	<b>455,028</b>	<b>463,674</b>	<b>232,701</b>	<b>237,098</b>	<b>241,572</b>	<b>246,128</b>
<b>Consolidated Dispatch Fund Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Personnel	1,561,906	1,516,382	1,531,546	1,546,861	1,562,330	1,577,953	1,609,512	1,641,702	1,674,537	1,708,027
Operating	467,315	552,641	616,502	683,868	754,945	829,949	892,862	959,696	978,890	998,468
Capital Outlay	210,816	289,152	345,822	405,791	469,256	536,430	591,287	649,833	662,830	676,086
<b>Total</b>	<b>2,240,038</b>	<b>2,358,175</b>	<b>2,493,870</b>	<b>2,636,520</b>	<b>2,786,531</b>	<b>2,944,333</b>	<b>3,093,662</b>	<b>3,251,232</b>	<b>3,316,257</b>	<b>3,382,582</b>
<b>Consolidated Services Fund Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
North Shore Health Services	28,807	28,807	29,095	29,386	29,680	29,977	30,576	31,188	31,811	32,448
North Shore Fire Dept.	734,712	734,712	742,059	749,480	756,975	764,544	779,835	795,432	811,340	827,567
North Shore Library	143,491	143,491	144,926	146,375	147,839	149,317	152,304	155,350	158,457	161,626
North Shore Fire Capital	33,628	33,628	33,964	34,304	34,647	34,993	35,693	36,407	37,135	37,878
Fire Insurance Dues	17,500	17,500	17,675	17,852	18,030	18,211	18,575	18,946	19,325	19,712
<b>Total</b>	<b>958,138</b>	<b>958,138</b>	<b>967,719</b>	<b>977,397</b>	<b>987,171</b>	<b>997,042</b>	<b>1,016,983</b>	<b>1,037,323</b>	<b>1,058,069</b>	<b>1,079,231</b>
<b>Long Term Financial Fund Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
	<b>966,916</b>	<b>997,437</b>	<b>940,354</b>	<b>933,224</b>	<b>920,306</b>	<b>922,380</b>	<b>370,212</b>	<b>362,585</b>	<b>360,376</b>	<b>357,439</b>
<b>Capital Funds Expenditures</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>
Police	66,632	94,093	125,865	74,818	31,063	31,373	32,001	32,641	33,293	33,959
DCUS	20,000	544,000	247,000	447,700	180,000	180,000	180,000	180,000	180,000	180,000
Administrative Services	-	-	-	-	-	-	-	-	-	-
Consolidated Dispatch	21,754	26,088	31,352	37,590	45,108	54,130	64,956	77,939	79,498	81,088
<b>Total</b>	<b>108,386</b>	<b>664,181</b>	<b>404,217</b>	<b>560,108</b>	<b>256,171</b>	<b>265,503</b>	<b>276,957</b>	<b>290,580</b>	<b>292,791</b>	<b>295,047</b>

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The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Sanitary Sewer Utility and Stormwater Utility. Capital projects are defined as major, non-annual expenditures for equipment or infrastructure, usually totaling over \$1,000. Each year, the Village projects five year capital project requirements based upon departmental requests through the five adopted strategic initiatives. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining four years shown for planning purposes only.

For each of the Village's 2012 project breakdown, you will find a reference to one or more of the Village's specific goals and initiatives.

### **Budgeting Process & Operating Budget Impact**

Capital project budgeting is done based upon department requests, and subdivided by the strategic initiative adopted by the Village Board of Trustees. The Village's conservative approach to projecting revenue and its sound financial planning and fiscal policies have allowed the Village to continue to provide basic services, introduce new improvements, invest in infrastructure and to address deferred maintenance needs. In general, most capital projects are funded through dedicated revenue sources, which reduce the struggle for funding between capital improvements and operating necessity.

The cost for maintaining, repairing, and renovating Village owned facilities are paid by the fund in which the asset is capitalized. Maintenance funds are reflected in the GF, with only major projects funded through capital improvement. Staff will continue to clearly define responsibilities to ensure funds are adequate to address future needs.

In general, the overall effect of capital projects places minimal long-term effect on the Village's operating budget. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt actually reduces some of the street maintenance repairs included in the operating budget.

Included in each of the 2012 project breakdown, readers will find how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2012 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.

<b>Expenditures</b>	<b>2010 Actual</b>	<b>2011 Budget</b>	<b>2011 August</b>	<b>2011 Projected</b>	<b>2012 Proposed</b>
Police	24,184	49,575	37,649	49,575	30,149
DCUS	529,016	343,259	86,294	428,104	720,000
Administrative Services	10,603	-	-	-	-
Consolidated Dispatch Services	-	550,000	85,711	2,490,953	-
<b>Total</b>	<b>\$563,803</b>	<b>\$942,834</b>	<b>\$209,654</b>	<b>\$2,968,632</b>	<b>\$750,149</b>

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

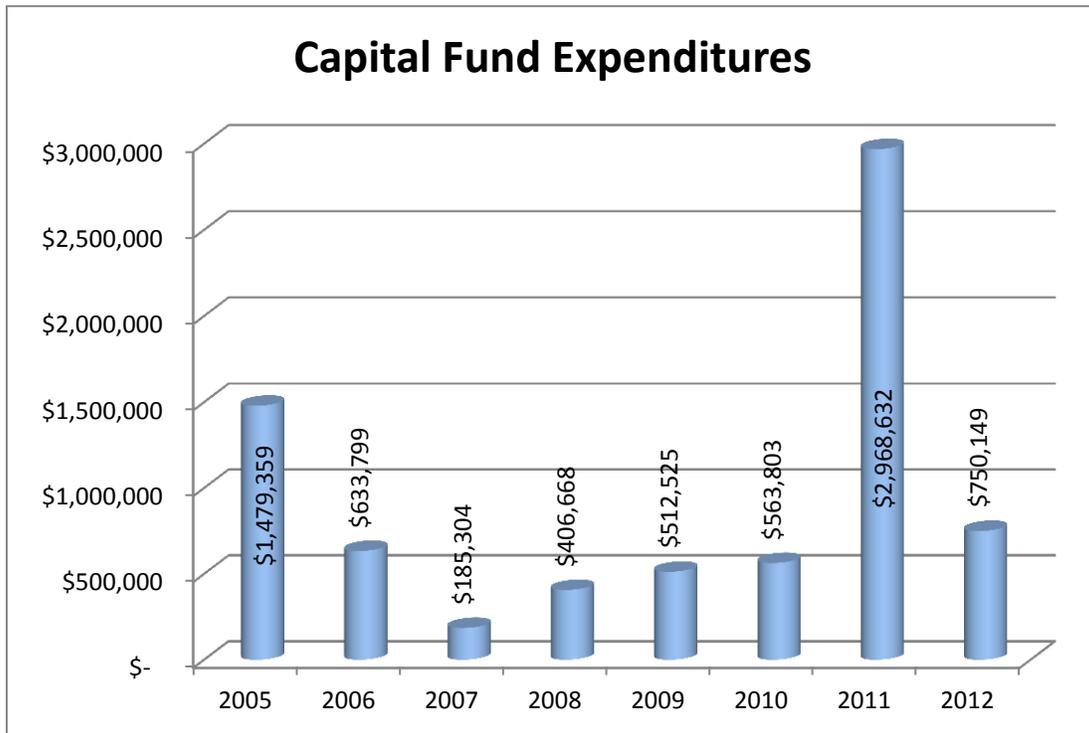
The Village of Bayside has developed a comprehensive Capital Improvement Program (CIP) to maintain its existing infrastructure and enhance existing facilities of the Village and meet citizen needs. The projections help serve as an outline of crucial funds to assist in the final adoption of the budget.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

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

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



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 2012, with regular maintenance (if applicable) outlined for future budgets. With the current economic climate, the Village budget encompasses all capital costs with significant impacts for the upcoming fiscal year, as opposed to deferring costs to future years without the benefit of real time conditions (thus providing accountability for one-time expenditures).



## POLICE CAPITAL FUND

### Revenues – 40 – Police Capital Fund

Revenues		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
40-41100	Property Taxes		\$0	-	-	\$21,201	0%
40-43210	Grants	4,774	4,000	-	4,000	-	-100.0%
40-43215	Police Revenue	15,918	-	1,654	1,654	-	0%
40-44350	Cell Tower Allocation	4,914	-	134	134	-	0%
40-49100	Proceeds of Long Term Debt	23,625	-	-	-	-	0%
<b>Total Police Capital Fund Revenues</b>		<b>\$49,231</b>	<b>\$4,000</b>	<b>\$1,788</b>	<b>\$5,788</b>	<b>\$21,201</b>	<b>430.0%</b>

### Police Capital Fund Balance

Police Capital Fund Balance		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
40-34000	Undesignated Fund Balance	20,859	11,021	-	17,222	8,274	-24.9%
40-34260	Designated Equipment	54,435	24,891	31,435	11,507	11,507	-53.8%
<b>Total Police Capital Fund Balance</b>		<b>\$75,294</b>	<b>\$35,912</b>	<b>\$31,435</b>	<b>\$28,729</b>	<b>\$19,781</b>	<b>-44.9%</b>

## DCUS CAPITAL FUND

### Revenues – 41 – DCUS Capital Fund

Revenues		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
41-41100	Property Taxes	\$186,200	\$210,000	\$210,000	\$210,000	\$0	-100.0%
41-43210	Grants	50,197	-	-	-	-	0%
41-48200	Misc Rev	-	-	600	600	-	0%
41-44351	Cell Tower Allocation	33,055	-	1,472	1,472	-	0%
41-46320	Garbage	8,999	10,000	7,512	7,512	8,000	-20.0%
41-46325	Culvert Replacement	8,459	-	500	6,900	-	0%
41-49100	Proceeds of Long Term Debt	-	-	-	795,000	-	0%
41-49210	Transfer from Gen	37,034	-	164,720	164,720	-	0%
41-49240	Transfer from Capital	126,299	-	20,000	20,000	-	0%
<b>Total Community &amp; Utility Capital Fund Revenues</b>		<b>\$ 450,243</b>	<b>\$ 220,000</b>	<b>\$ 404,805</b>	<b>\$ 1,206,204</b>	<b>\$ 8,000</b>	<b>-96.4%</b>

### DCUS Capital Fund Balance

Community & Utility Capital Fund Balance		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
41-34000	Undesignated Fund Balance	\$12,656	\$0	\$173,071	\$39,136	\$0	0%
41-34215	Designated Equipment Reserve	11,233	10,404	52,414	\$42,572	42,572	309.2%
41-34220	Designated Road Reserve	21,582	17,041	145,122	\$741,863	76,999	351.8%
<b>Total Community &amp; Utility Capital Fund Balance</b>		<b>\$45,471</b>	<b>\$27,445</b>	<b>\$370,607</b>	<b>\$823,570</b>	<b>\$119,571</b>	<b>335.7%</b>

## ADMINISTRATIVE CAPITAL FUND

### Revenues – 42 – Administrative Services Capital Fund

Revenues		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
42-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
42-43700	Grants	-	-	-	-	-	0%
42-49210	Transfer from Gen	67,502	-	-	-	-	
42-49240	Transfer from Cap	35,102	-	-	-	-	
<b>Total Administrative Services Capital Fund Revenue</b>		<b>\$102,604</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>

### Administrative Services Capital Fund Balance

Administrative Services Capital Fund Balance		2010 Actual	2011 Budget	Aug-11	2011 Projected	2012 Proposed	% Change
42-34000	Undesignated Fund Balance	1	1	1	1	1	0.0%
<b>Total Fund Balance</b>		<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>\$1</b>	<b>0.0%</b>

# Projects by Department

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
<b>Administration</b>								
Server-Village Hall upgrade	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Computer Replacement	\$0	\$2,000	\$2,000	\$2,500	\$2,500	\$2,500	\$15,000	\$26,500
Copier/paperless packet technology	\$0	\$0	\$7,000	\$0	\$0	\$0	\$0	\$7,000
Projector	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$1,000
Financial and Tax Software Program	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
North Shore Fire Department Capital Portion	\$0	\$34,073	\$33,628	\$25,702	\$0	\$0	\$0	\$93,403
Financial and Tax Software Program	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Financial and Tax Software Program	\$0	\$5,000	\$0	\$0	\$0	\$0	\$0	\$5,000
Financial and Tax Software Program	\$0	\$40,500	\$0	\$0	\$0	\$0	\$0	\$40,500
Carpeting	\$0	\$0	\$0	\$0	\$7,000	\$0	\$0	\$7,000
<b>Subtotal - Administration</b>	<b>\$0</b>	<b>\$101,573</b>	<b>\$42,628</b>	<b>\$29,202</b>	<b>\$9,500</b>	<b>\$2,500</b>	<b>\$15,000</b>	<b>\$200,403</b>
<b>Department of Community &amp; Util</b>								
Entry Way Signs	\$0	\$0	\$24,500	\$0	\$0	\$0	\$0	\$24,500
Crack Sealing	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
DCUS Building Garage Doors	\$0	\$0	\$15,000	\$0	\$0	\$0	\$0	\$15,000

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
<b>Department of Community &amp; Util</b>								
DCUS Computer Replacement	\$0	\$1,000	\$0	\$0	\$0	\$0	\$2,000	\$3,000
Ellsworth Park Tennis Court Rehab	\$0	\$22,000	\$7,100	\$0	\$0	\$0	\$0	\$29,100
1994 Rear Load Yard Waste Packer Rehab	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0	\$70,000
Front End Leaf Loader Application	\$0	\$28,000	\$0	\$0	\$0	\$0	\$0	\$28,000
Lift Station Pump Replacement	\$0	\$0	\$7,049	\$0	\$0	\$0	\$0	\$7,049
Manhole Cover Dolly/Magnet	\$0	\$1,400	\$0	\$0	\$0	\$0	\$0	\$1,400
Mower, zero turn	\$0	\$0	\$10,000	\$0	\$0	\$0	\$15,000	\$25,000
2011 Truck-1 ton 4x4 V-plow w/box spreader	\$0	\$60,000	\$0	\$0	\$0	\$0	\$0	\$60,000
Sanitary Sewer CCTV Basin	\$0	\$0	\$0	\$20,000	\$0	\$0	\$0	\$20,000
Street Improvement Program- 2016	\$0	\$0	\$0	\$0	\$0	\$0	\$10,000	\$10,000
DCUS Radios (3)	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$4,000
Street Improvement Program- 2013	\$0	\$0	\$0	\$160,000	\$0	\$0	\$0	\$160,000
5 yard Dump Truck	\$0	\$0	\$0	\$0	\$0	\$140,000	\$140,000	\$280,000
Battery Load Tester	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500
DCUS Pickup Truck	\$0	\$0	\$0	\$0	\$22,000	\$0	\$22,000	\$44,000
DCUS Water Heater	\$0	\$0	\$0	\$2,500	\$0	\$0	\$0	\$2,500
Excavator	\$0	\$0	\$0	\$0	\$0	\$80,000	\$0	\$80,000

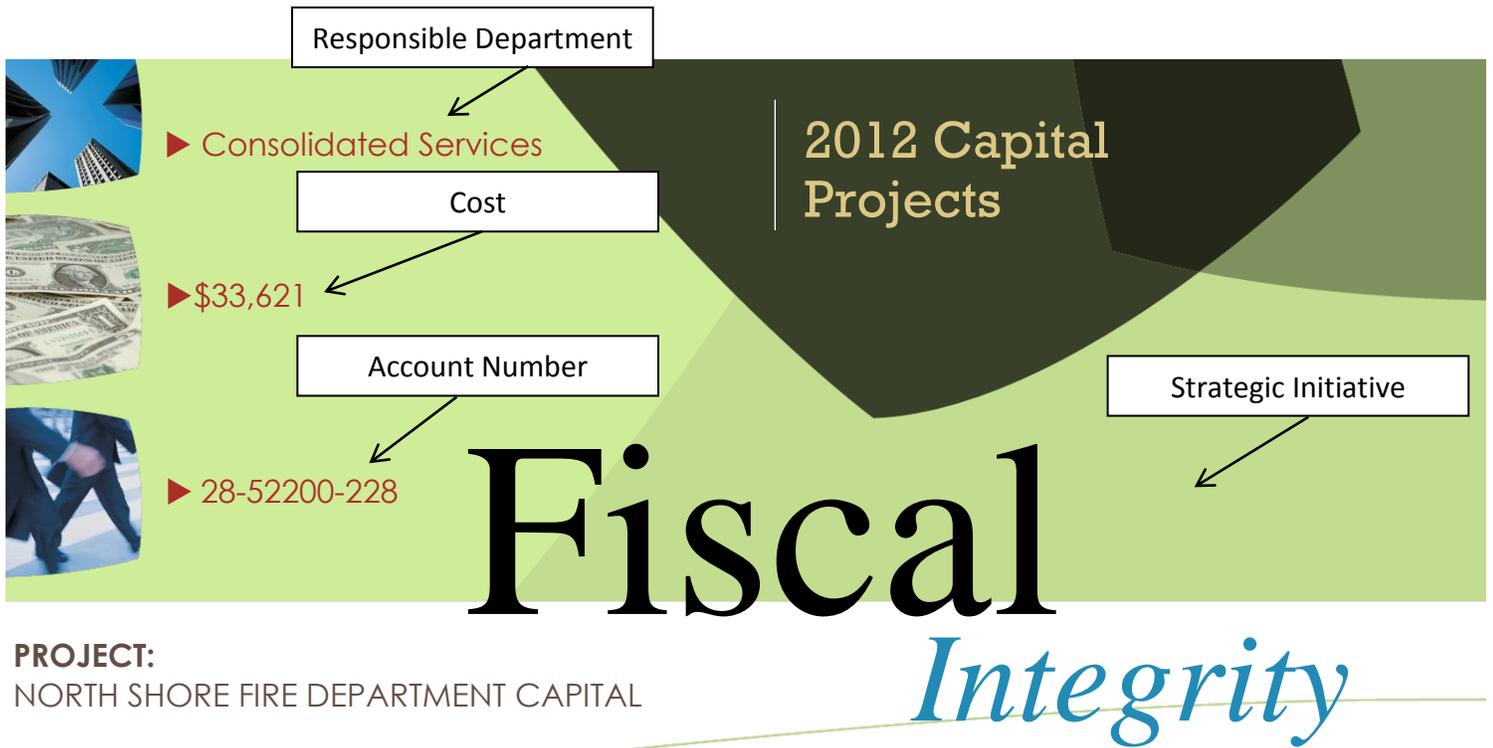
<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
<b>Department of Community &amp; Util</b>								
HVAC replacement - DCUS	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Brown Deer Road Striping	\$0	\$0	\$0	\$11,000	\$0	\$0	\$0	\$11,000
Street Improvement Program- 2012	\$0	\$0	\$720,000	\$0	\$0	\$0	\$0	\$720,000
621 Pond Pump Replacement	\$0	\$0	\$0	\$4,000	\$0	\$0	\$0	\$4,000
Street Improvement Program- 2014	\$0	\$0	\$0	\$0	\$160,000	\$0	\$0	\$160,000
Street Improvement Program- 2015	\$0	\$0	\$0	\$0	\$0	\$160,000	\$0	\$160,000
Street Improvement Program- 2016	\$0	\$0	\$0	\$0	\$0	\$0	\$160,000	\$160,000
Tennis Court Fencing refinishing	\$0	\$0	\$0	\$0	\$0	\$5,200	\$0	\$5,200
Truck-1 ton Welder	\$0	\$0	\$0	\$0	\$0	\$0	\$58,000	\$58,000
Sanitary SewerPelham Heath	\$0	\$0	\$410,000	\$0	\$0	\$0	\$0	\$410,000
Street Improvement Program- 2011	\$0	\$160,000	\$0	\$0	\$0	\$0	\$0	\$160,000
Sewer ECMAR	\$0	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$24,000	\$44,000
Computer - Sewer	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0	\$1,500
Generator - Sewer	\$0	\$0	\$0	\$0	\$3,000	\$0	\$0	\$3,000
Pelham Heath Metershed 0406 Study	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
<b>Department of Community &amp; Util</b>								
Sewer CWFL Infrastructure Fund Replacement	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$15,000	\$27,500
Street Improvement Program- 2011	\$0	\$20,000	\$0	\$0	\$0	\$0	\$0	\$20,000
Street Improvement Program- 2012	\$0	\$0	\$20,000	\$0	\$0	\$0	\$0	\$20,000
Street Improvement Program- 2014	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0	\$20,000
Street Improvement Program- 2011	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$10,000
Sanitary Sewer GIS	\$0	\$5,000	\$0	\$7,500	\$0	\$0	\$0	\$12,500
Street Improvement Program- 2012	\$0	\$0	\$10,000	\$0	\$0	\$0	\$0	\$10,000
Street Improvement Program- 2016	\$0	\$0	\$0	\$0	\$0	\$0	\$20,000	\$20,000
Tennis Court Resurfacing	\$0	\$0	\$0	\$0	\$0	\$50,000	\$0	\$50,000
Santa Monica Blvd. Culvert Repair	\$0	\$0	\$110,000	\$0	\$0	\$0	\$0	\$110,000
LM02 & IC02 Stormwater Study	\$0	\$30,000	\$0	\$250,000	\$0	\$0	\$0	\$280,000
Culvert Replacements	\$0	\$12,000	\$6,000	\$6,000	\$6,000	\$6,000	\$36,000	\$72,000
<b>Subtotal - Department of Community &amp; Utility Services</b>	<b>\$0</b>	<b>\$375,900</b>	<b>\$1,356,149</b>	<b>\$544,000</b>	<b>\$247,000</b>	<b>\$447,700</b>	<b>\$502,000</b>	<b>\$3,472,749</b>
<b>Dispatch</b>								
Dispatch Consolidation Capital	\$0	\$0	\$325,000	\$0	\$0	\$0	\$0	\$325,000

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
Dispatch								
Subtotal - Dispatch	\$0	\$0	\$325,000	\$0	\$0	\$0	\$0	\$325,000
Police								
Squad Lightbars/sirens for new lease #2	\$0	\$3,400	\$0	\$0	\$0	\$0	\$0	\$3,400
Police Squad Marking for new lease #2	\$0	\$1,100	\$0	\$0	\$0	\$0	\$0	\$1,100
Weapons-Shotguns	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$5,000	\$20,000
Weapons-Less than Lethal Taser	\$0	\$0	\$1,800	\$0	\$0	\$0	\$0	\$1,800
Truck, Ford F-150-marked police truck-lease	\$0	\$6,177	\$6,177	\$6,177	\$6,177	\$6,177	\$0	\$30,885
Taser	\$0	\$0	\$0	\$0	\$0	\$4,000	\$0	\$4,000
Radar replacement	\$0	\$2,500	\$0	\$0	\$0	\$0	\$0	\$2,500
Laser Printer	\$0	\$0	\$2,400	\$0	\$0	\$0	\$0	\$2,400
Squad lightbars/sirens new lease #1	\$0	\$0	\$3,400	\$0	\$0	\$0	\$0	\$3,400
Storage DVR-8 Terabyte	\$0	\$9,500	\$0	\$0	\$0	\$0	\$0	\$9,500
Basement Storage System	\$0	\$0	\$0	\$0	\$32,047	\$0	\$0	\$32,047
CCTV Replacement	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0	\$50,000
Chevrolet Tahoe - unmarked - 22509	\$0	\$7,641	\$7,641	\$7,641	\$7,641	\$7,641	\$0	\$38,205
Microsoft server upgrade	\$0	\$0	\$0	\$1,275	\$0	\$0	\$0	\$1,275
Marked Police Squad	\$0	\$0	\$24,000	\$0	\$0	\$0	\$0	\$24,000

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
<b>Police</b>								
Copy machine	\$0	\$0	\$0	\$10,000	\$0	\$0	\$0	\$10,000
Digital Camcorder	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
Equipment Changeover	\$0	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$10,000
Gas Mask Canisters	\$0	\$0	\$0	\$2,000	\$0	\$0	\$0	\$2,000
Live Scan Fingerprint scanner	\$0	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$70,000
Marked Patrol Squad Lease- 8824700	\$0	\$8,470	\$8,470	\$0	\$0	\$0	\$0	\$16,940
Motorola Radio-APX 6000	\$0	\$0	\$8,844	\$0	\$0	\$0	\$0	\$8,844
Police Defibrilators	\$0	\$0	\$0	\$5,000	\$5,000	\$5,000	\$0	\$15,000
Police Equipment Room Bar Code Inventory Scanner	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0	\$25,000
Computer Replacement	\$0	\$2,500	\$4,800	\$3,000	\$3,000	\$3,000	\$18,000	\$34,300
Police Squad Marking for new lease #1	\$0	\$0	\$1,100	\$0	\$0	\$0	\$0	\$1,100
Cash Register Touch Screens	\$0	\$3,200	\$0	\$0	\$0	\$0	\$0	\$3,200
Firewall	\$0	\$0	\$0	\$0	\$0	\$2,000	\$0	\$2,000
<b>Subtotal - Police</b>	<b>\$0</b>	<b>\$44,488</b>	<b>\$73,632</b>	<b>\$97,093</b>	<b>\$118,865</b>	<b>\$67,818</b>	<b>\$23,000</b>	<b>\$424,896</b>
<b>Service Contracts</b>								
Service Maint - Civics	\$0	\$0	\$0	\$4,600	\$4,600	\$4,600	\$4,600	\$18,400
Barracuda Software Contract	\$0	\$2,004	\$0	\$0	\$2,004	\$0	\$4,008	\$8,016
Barracuda Software Contract	\$0	\$0	\$0	\$0	\$376	\$0	\$752	\$1,128

<i>Department</i>	<i>Previous Years</i>	<i>2011</i>	<i>2012</i>	<i>2013</i>	<i>2014</i>	<i>2015</i>	<i>Later Years</i>	<i>Total</i>
Service Contracts								
Barracuda Software Contract	\$0	\$376	\$0	\$0	\$0	\$0	\$0	\$376
Subtotal - Service Contracts	\$0	\$2,380	\$0	\$4,600	\$6,980	\$4,600	\$9,360	\$27,920
<b><i>Total</i></b>	\$0	\$524,341	\$1,797,409	\$674,895	\$382,345	\$522,618	\$549,360	\$4,450,968



The Village participates in a consolidated North Shore fire department, made up of the seven North Shore communities. Each year's operational and capital budgets are determined by a formula, in which the Village currently pays approximately 6.5%. This capital payment is the Village's portion of debt service for equipment.



## Impact on Operational Budget

The NSFD is run by professional managers, and the operational budget is determined annually based on a formula for each represented community. Bayside is responsible for its portion of the levy, which is adopted by the NSFD Board of Directors each year.

## 2012 Capital Projects

▶ General Government

▶ \$7,000

▶ 10-51000-350

# Fiscal

## *Integrity*

### PROJECT:

VILLAGE HALL COPIER REPLACEMENT

The Village's current copier has reached the end of its useful life, producing nearly 700,000 copies. The movement to paperless technology has helped reduce the reliance on the copier, but the need still remains. A new copier offers lower color copier pricing, as well as less down time due to continued service on the existing copier. The current and new copier will serve as a scanner and fax machine as well.



## Impact on Operational Budget

It's expected that a new copier and subsequent contract will have a positive impact on the operating budget as black and white and color copies will be less expensive. The move is also part of the Village's move to paperless communication, which looks to save monies and prolong the life of the copier by reducing overall copies.



▶ Recreational & Leisure



▶ \$7,100



▶ 10-55200-230

## 2012 Capital Projects

# Civic Commitment

### PROJECT:

ELLSWORTH PARK TENNIS COURT REHABILITATION  
- CRACK SEALING AND LINE RESTRIPING

The five (5) tennis courts at Ellsworth Park provide a recreational oasis for Village residents, as well as instruction programs. As part of the annual evaluation process, the courts were determined to require repair. This capital project will include the sealing of necessary cracks, as well as the repainting of lines as needed. It is recommended that the courts be evaluated on an annual basis for possible crack sealing needs, as the courts are vulnerable to Wisconsin winters and fluctuation in temperatures.



## Impact on Operational Budget

Staff has evaluated the potential for a long-term solution for repairs as opposed to reoccurring sealing. As part of preventative maintenance, it is funded annually through general fund dollars to help reduce long-term debt associated with major repair.



▶ Community & Utility Services



▶ \$10,000



▶ 10-53300-350

## 2012 Capital Projects

# Civic

## *Commitment*

### PROJECT:

ZERO-TURN MOWER REPLACEMENT

The Village currently operates two main pieces of equipment for all mowing operations. A 1995 Jacobsen unit and a multi-purpose 2006 Kubota tractor. Staff recognizes that with less personnel available to complete tasks, it is imperative to have equipment that provides the highest level of efficiency.

A newly purchased zero-turn, full suspension replacement is recommended to reduce grass trimming labor hours, as well as improving the overall finished look.



## Impact on Operational Budget

Current upkeep and maintenance costs are funded through the vehicle maintenance program, and will continue to be addressed in the same manner. Faster cutting times also reduces labor spent on mowing operations, providing opportunities to accomplish other tasks.



► Infrastructure/Signage



► \$24,000



► 10-53100-450

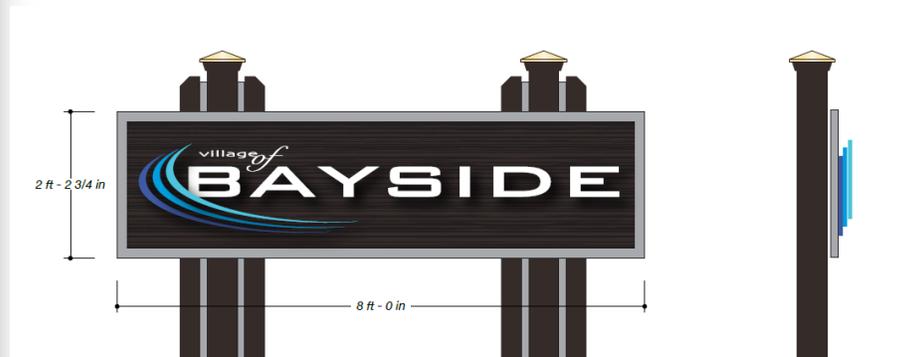
## 2012 Capital Projects

# Civic

# Commitment

### PROJECT: ENTRY WAY SIGNAGE REPLACEMENT

Currently, the Village has four major signage points when entering the Village. Each of these signs, made with treated painted wood, were purchased and placed at the same time approximately fifteen years ago. With the signage now facing the point of rehabilitation or replacement, the recommendation is to replace the signage with new, more durable materials that also reflect the Village's new logo. The new signage would be strategically placed at entry points in the Village to help provide a sense of place in the community.



## Impact on Operational Budget

The future operational impact of this capital purchase is minimal. Some sign cleaning and maintenance will likely be required as the signs age. Because of the material being used for sign (aluminum), they should be able to more readily handle Wisconsin winter and extreme weather.



▶ Community & Utility Services



▶ \$15,000



▶ 10-53300-350

## 2012 Capital Projects

# Service

## *Excellence*

### PROJECT:

DCUS WARM STORAGE OVERHEAD GARAGE DOOR REPLACEMENT

The Village Department of Community & Utility Services is housed on the same grounds as the Village Hall and Police Department, but in different buildings. While the Village Hall and PD had new buildings built in 1999, the DCUS is still housed in original complexes. Current infrastructure is outdated and rusted, while five (5) new energy efficient doors would provide utility cost savings and improve on building maintenance costs.



## Impact on Operational Budget

The newly installed doors stand to provide a higher R rating for the building, which will help reduce utility costs during winter months, where vehicle storage is most imperative.

## 2012 Capital Projects

▶ Community & Utility Services

▶ \$7,049

▶ 20-51000-232

# Service

## *Excellence*

**PROJECT:**  
SANITARY SEWER LIFT STATION PUMP REPLACEMENT

The Village is responsible for maintenance and upkeep of three (3) sanitary sewer lift stations in the community. These stations help regulate the flow of sanitary sewer, and two of the stations have identical pumping apparatuses. This capital purchase would replace two pumps along (one at Bay Point, one at Hermitage), to insure pump houses continue to operate correctly.



### Impact on Operational Budget

Each new pump will help reduce the amount of unnecessary emergency call-ins for high level alarms. When the pumps aren't working correctly, staff has to monitor the situation, which can lead to overtime labor hours. The bi-annual pump maintenance program will continue through the sanitary sewer utility.

## 2012 Capital Projects



▶ Community & Utility Services



▶ \$410,000



▶ 10-531000-232

# Service

## *Excellence*

### PROJECT:

SANITARY SEWER REHABILITATION  
- PELHAM-HEATH SUBDIVISION

Sanitary sewer repairs are recommended for Basins BA-2 & BA-3. These basins were inspected by closed circuit television in early 2011, and the repairs and rehabilitation recommendations were received by the Village's hired engineering firm, Kapur & Associates. The repairs will help minimize infiltration and inflow into the sanitary sewer system, ensuring the integrity of our system and reducing the possibility of residential backups. Project recommendations include:

- Relining of approximately 4,480 linear feet;
- Six (6) sectional liners;
- Five (5) open cut spot repairs;
- Sanitary sewer joint testing and sealing, approx. 6,000 linear feet;
- Twelve (12) Top Hat lateral seals;
- Forty-four (44) sanitary sewer manholes rehabbed

All work would be scheduled for late summer 2012.



## Impact on Operational Budget

These capital repairs are being paid through a bond note. The future impact will be placed on paying back principle and interest, which will be funded through the sanitary sewer utility fund. Principle and interest would be paid through the sanitary sewer utility fund.

## 2012 Capital Projects

▶ Community & Utility Services

▶ \$720,000

▶ 41-91000-813

# Service

## *Excellence*

### PROJECT:

2012 STREET IMPROVEMENT PROGRAM

The following streets are recommended for rehabilitation, based on the bi-annual road evaluation program (PASER):

- N. Rexleigh Drive (Brown Deer Road to Fairy Chasm Road)
- E. Maitland Road;
- E. Glencoe Place;
- W. Glencoe Place;
- E. Glenbrook Road;
- E. Ravine Lane;
- E. Crocker Lane;
- E. Donges Lane/Road;
- W. Fairy Chasm Road (West of Port Washington Road);
- N. Port Court;
- W. Ravine Lane;
- W. Jonathan Lane;
- W. Duchess Court;
- N. Apple Blossom Lane;
- N. Sequoia Drive.



As part of the design phase, all streets will be evaluated for possible stormwater improvements as well. Final decision on the amount of streets to be rehabbed will be determined after bids are received and roads are reevaluated after winter.

## Impact on Operational Budget

This work will be paid through a portion of the 2011 borrowing. Future cost impact will be the repayment of principal and interest on the bond note. Other maintenance costs to the road are eliminated with the completion of the road repair work.



▶ Police Department



▶ \$28,000



▶ 10-52100-350

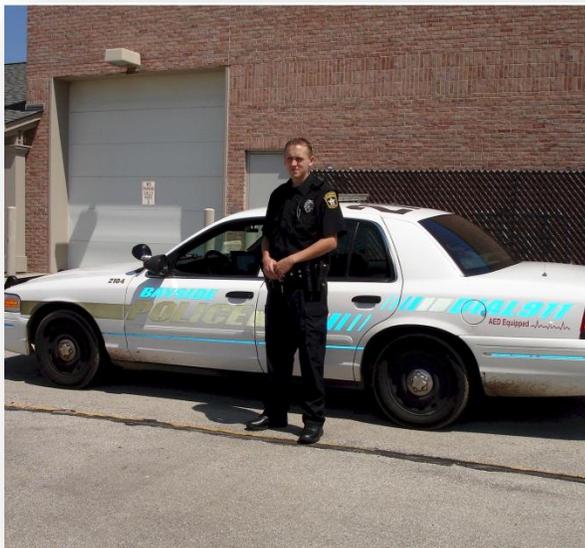
## 2012 Capital Projects

# Service

# *Excellence*

**PROJECT:**  
MARKED SQUAD REPLACEMENT

The Village Police Department regularly replaces patrol vehicles only after they've reached 100,000 miles. In addition to the purchase of the new vehicle, cost also includes all equipment changeover, markings, and light bar installation. The purchase of a new marked vehicle also includes the sale at auction of the current squad. All new squads are being marked with the Village's new logo and design, which can be seen on the right, with the 2011 purchased Police utility truck.



## Impact on Operational Budget

The new squad will take the place of the nearly four year old marked squad currently in the fleet. It is expected that vehicle maintenance on the new vehicle will be less than the current used model now in service. Regular vehicle maintenance is included in the Village general fund operational budget.

## 2012 Capital Projects

► Police Department

► \$1,800

► 10-52100-350

# Service

## *Excellence*

### PROJECT:

LESS THAN LETHAL SHOTGUN TASER

The Village's Police Department will be adding a "Shotgun" style Taser to aid in preventative conflict. The Tasers serve as valuable instruments during police encounters with resistive individuals, with the shotgun Taser able to be used at up to 100ft. The purchase also includes training rounds to be used during simulation events. Tasers provide an added source of protection for both officers and individuals during possible encounters.



## Impact on Operational Budget

The newly purchased Tasers require only minimal testing to ensure all equipment is properly functioning. These tests occur as part of mandatory police training exercises.



▶ Consolidated Dispatch



▶ \$335,000



▶ 046-91000-820

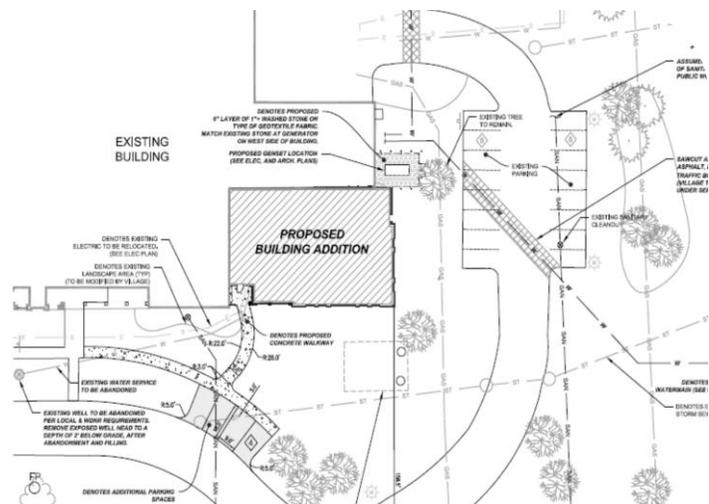
# 2012 Capital Projects

## Citizen

# Engagement

**PROJECT:**  
DISPATCH CONSOLIDATION

This portion of the 2011 borrowing would be to fund the capital portion (building construction and technology purchase) for the North Shore Dispatch Center (Bayside's portion). The construction and technology capital funding is done through a multi-year seven community expenditure.



## Impact on Operational Budget

This expansion is being funded through the 2011 Village borrowing, with repayment of principle and interest being funded by the jurisdictions under contract with the Village. Building maintenance will be minimal, with cleaning and other upkeep in the dispatch building maintenance fund.



▶ All Depts.



▶ \$6,800



▶ 10-52140-335;  
10-52140-337

## 2012 Capital Projects

# Citizen

**PROJECT:**  
COMPUTER REPLACEMENT

# Engagement

Computer and technology upgrades are required each year to ensure Village operations maintain the most updated security features available. Specifically, Police Department and squad computers require replacement to handle ever-changing technological advancement for public safety.

The Administration Dept. makes computer replacement changes when necessary. Because staff size is limited, the help of newer technologies help produce user friendly, aesthetically pleasing documents and products for Village citizens.



## Impact on Operational Budget

General computer maintenance can be found in the Village's informational technology budget, which is assessed on an annual basis to ensure security and necessary updates are met.

## 2012 Capital Projects

▶ Community & Utility Services

▶ \$18,000

▶ 10-53200-377

# Sustainability

### PROJECT: YARD WASTE DISPOSAL

Every year, the Village collects yard waste (organic material) from residents from April – November. Prior to 2008, the Village would landfill all yard waste at an approximate cost of \$26/ton. Now, all yard waste is stored until the end of the season, where it is ground into reusable mulch that is either sold for a small cost-offsetting amount, or returned to Village residents. The procedure helps save the Village \$10,000-\$15,000 annually.



## Impact on Operational Budget

This is a contracted service that does not involve any Village maintenance.

## 2012 Capital Projects

▶ Community & Utility Services

▶ \$105,000

▶ 22-53000-342

# Sustainability

### PROJECT:

SANTA MONICA BLVD. CULVERT REPAIR

Each year, the Village evaluates several stormwater culverts to determine the necessity for repair or replacement. This pipe is slated for repair due to its location and condition. This is a 36'' CMP that has rusted through in portions. The repair will include the replacement of the end wall, Cured In Place Pipe lining, ditch regrading, and a proximity cross culvert replacement.

The pipe is approximately 120' in length, drains underneath Union Pacific railroad and serves much of the west side of the Village as the major outfall for stormwater.



## Impact on Operational Budget

The maintenance of this major outfall falls under the Village's stormwater utility fund. The permanent repair of the pipe will reduce the continued upkeep of surrounding ditch maintenance.

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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.

### 2012 Approved Budget Guidelines

Each year, the respective subcommittees and Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The Budget guidelines for the 2012 budget include:

#### 1. Fiscal Stability & Responsibility:

- Develop all budget line items from a zero based format.
- Develop new fund structure for consolidated dispatch services.
- Examine historical trending in all revenue and expenditure accounts.
- Maintain General Fund expenditure levels to maximize State expenditure aids.
- Examine new borrowing for dispatch, stormwater and street improvements as part of the 2012 budget.
- Review all budgetary expenditures, small and large.
- Continue implementing 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 future obligations and designated reserve accounts.
- Examine various fund balance use as offset to expenses.
- Continue to examine overall tax and fee impact to taxpayer versus segregating the two costs.
- Examine current and alternative revenue sources for long-term solutions that seek to lessen/eliminate projected five-year deficit projections.
- Develop a 2012 fiscal budget that is in compliance with the State's Act 10 Budget Repair Bill, 2011-2013 State budget, and impacts on the Village.

#### 2. Quality 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 joint purchasing arrangements from a multi-community and Village-wide perspective.
- Align Village and departmental goals with outcome based budgeting.
- Provide services by working smarter, not harder.
- Examine adequacy and equity of fees and revenues for services and programs.

#### 3. Personnel:

- Implement labor provisions of Act 10 Budget Repair Bill and 2011-2013 State Budget on Village personnel.
- Begin assimilation of uniform set of benefits in anticipation of all non-sworn employees becoming non-represented employees at the conclusion of the current collective bargaining agreements, all set to expire December 31, 2013.
- 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. Sanitary Sewer Fund salary allocations; Stormwater, and Dispatch 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 2012 budget and also 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.*

### 2012 Budget Schedule

- March 10 ICMA Performance Measurement compilations.
- April 11 Begin personnel costing worksheets, 2010 performance measurement compilation and 2012 revenue projections.
- April 25 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.
- May 31 Personnel costing worksheets, 2010 performance measurement compilation and 2012 revenue projections and CIP department requests due.
- June 7 Draft budget guidelines and parameters discussed among Village staff.
- June 14 Performance measurement review meeting
- June 30 Draft 2012-2017 CIP completed.
- July 1 Department heads complete 2011 year to date and year end projections.
- July 1 Five-year budget projection begins.
- July 11-22 Initial sub-committee meetings to review 2011 projections, performance measurements, five year budget projections, identify operational, service, personnel and community issues to address in 2012 budget and discuss preliminary budget guidelines.
- July 29 2011 long term goals-strategic initiatives progress updates due to Village Manager.
- July 31 Five-year budget projections completed.
- August 1 Zero based budgeting personnel worksheets and preparation sheets distributed to department heads.

- August 1-2 Sub Committee review of 2012 budget guidelines and parameters; Discussion of five year budget projections and any operation issues/projects impacting the 2011 budget.
- August 18 Department budget requests due.
- August 18 Committee of the Whole and Village Board of Trustees approval of budget guidelines and parameters.
- September 1 2012 Long Term goals by each department completed and submitted to Manager.
- September 15 Status of 2011 Village-wide goals updated by each department head. Performance measurement completed.
- October 6 Distribution of the Village Manager's recommended budget.
- October 7-18 Sub Committee meetings (F&A, DCUS, Public Safety) to review Manager's recommended budget and CIP
- October 7 Distribution of recommended budget to the Committee of the Whole for Consideration, sanitary sewer and stormwater utility fee for Public Hearing and to the Board of Trustees for consideration and approval.
- November 3 Public hearing, final consideration and approval of 2012 Village Budget, Sewer Enterprise Budget and Stormwater Budget.
- December 1 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 2012 financial blueprint for the Village. The 2012 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 2012 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.

## GENERAL OPERATIONS POLICY

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

### A. Accounting

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

### B. Revenue

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

### C. Budget & Capital Improvements

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

- Intergovernmental funding sources for capital improvements from the federal, state, and private sector will be actively sought and used as available to assist in financing of capital improvements.

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## BUDGET AMENDMENT POLICY

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

A. Intra-Program Category Amendment

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

B. Inter-Fund Amendment

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

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## FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

- 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;
- 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;
- 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:

- Safety:** Preservation and safety of principal are the foremost objective of the investment program. Investment shall be undertaken in a manner that seeks to ensure the preservation of capital in the overall

portfolio. In addition, all risks associated to Village funds and investments will be disclosed on an annual basis or as requested.

1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:
  - Limiting investments to the types of securities listed in this Investment Policy.
  - Pre-qualifying the financial institutions, broker/dealers, intermediaries, and advisers with which the Village will do business.
  - Diversifying the investment portfolio.
2. Interest Rate Risk – The Village will minimize rate risk, which is the risk that the market value of securities in the portfolio will fall due to changes in market interest rates, by:
  - Structuring the investment portfolio so that securities mature to meet cash requirements for ongoing operations, thereby avoiding the need to sell securities on the open market prior to maturity.
  - Investing operating funds primarily in shorter-term securities, money market mutual funds, or similar investment pools and limiting the average maturity of the portfolio in accordance with this policy.
  - Utilizing securities with adjustable coupon rates to minimize price volatility.

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

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

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

3. Liquidity needs of the portfolio require that the security be sold.

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## STANDARDS OF CARE & REPORTING

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

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

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

**C. Delegation of Authority:**

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

**D. Reporting Requirements:**

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

**E. Internal Controls:**

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

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

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

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**A. Depositing of Funds:**

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

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

**1. Deposit Insurance:**

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

2. **Depository Agreement:**

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

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

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

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

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## COLLATERALIZATION

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A. **Collateral Required:**

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

B. **Form of Collateral:**

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

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

C. **Valuation of Collateral:**

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

**D. Substitution of Collateral:**

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

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**AUTHORIZED INVESTMENTS**

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

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

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**INVESTMENT TRANSACTIONS & PARAMETERS**

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

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

**B. Securities Firms:**

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

**C. Diversification:**

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

**D. Maximum Maturities:**

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

## APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

## FUND BALANCE POLICY

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

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.
- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:
  - Historical stability of the Village's revenues, expenditures, and mill rate.
  - Timing of revenue collections in relation to payments made for operational expenditures.
  - Anticipated growth in the Village's valuation and/or services to be provided Village residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

## FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

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

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## DEBT MANAGEMENT POLICY

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

and responsible use of debt, the Village has adopted the following (below) debt management policy objectives.

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

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### CAPITALIZED FIXED ASSETS POLICY

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

- A. The Fixed Assets Account Group shall include general fixed assets, i.e., non-infrastructure assets. Infrastructure assets are assets that are immovable and of value only to the Village government, e.g., buildings, sewers, and streets. As a general rule, "capitalized" items maintained within the Fixed Assets Account Group shall have an expected useful life greater than one year and a purchase, donated or assessed value equal to or greater than \$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, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

Fixed Asset Category	Illustrative Items and Capitalization Threshold
Furniture	Chairs, tables, bookcases, file cabinets or other furniture items which individually cost \$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. cars, trucks, or ambulances	All permanent or semi-permanent attachments shall be included, e.g., snow plows, salt spreaders, etc.
Motorized non-road equipment, e.g., ditch diggers, air compressors	All equipment that individually cost \$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**

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

- A. The Village shall not sell municipal materials (goods or supplies) to third parties unless authorized by the Village Manager.
- B. The Village reserves the right to require cash payment prior to the sale of any goods or services.
- C. Any delinquent accounts in which the statutes allow for placing on the tax roll will not be considered for writing-off. Any delinquent accounts which qualify for the State of Wisconsin, Department of Revenue Refund Interception Program will be pursued through the program prior to being considered for writing-off.

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

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### SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

- A. Staff who create purchase orders shall not approve those purchase orders. That is, a person independent of the purchase order creation, must approve the purchase order.
- B. Staff who create purchase orders may approve receipt of goods for those purchase orders. However, where a variation to the original purchase order occurs, it must be approved by a person independent of the variation to the order.
- C. Staff who enter accounts payable invoices shall not approve payment of those invoices. A person independent of the invoice entry process must approve invoice payments. Payable checks shall be mailed by a person other than the person who created the checks.
- D. Staff who create accounts receivable invoices may also process credit notes and debt write-offs. However, these transactions are supported by documentation with sign-off authorized delegates, who do not have access to create account receivable invoices.
- E. Staff who create general journals and other system journals shall not approve those journals for posting to the general ledger. The Village Manager, who is independent of the journal creation process, shall approve the posting of journals.
- F. Users with access to create accounts receivable invoices have retained access to add or change customer records in the address book. The Village understands and recognizes the risk associated with this particular duty.
- G. Staff shall have a preference for system controlled on-line transactional environments with appropriate security and audit trails.
- H. Staff shall have end to end responsibility for any series of financially related transactions to be distributed among two or more staff members or departments.
- I. Non-compliance with established procedures are reported directly to the Village Manager and the Finance & Administration Committee.

- J. At a minimum, payroll shall be reviewed by the appropriate designee by: Scanning the names of those paid for people who have been terminated or not hired, scanning the amounts paid to people to make sure they look reasonable in amount, and to review hours worked to validate that they are reasonable hours for the person doing the job.
- K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.
- L. All deposits should be made intact; department receipts should never be used to replenish petty cash or other funds.
- M. All security and bid deposits received in negotiable form and escrowed funds or other funds requiring specialized handling should be held in the main vault at Village Hall.
- N. The general operating standard for deposit of negotiable funds, cash and checks, to the primary depository shall be within twenty-four hours of receipt of those funds. Departments should weigh reasonableness and practicality versus security in determining the timing for the deposit of smaller amounts. All deposits not made daily should be held in a secured location such as a safe or vault.
- O. Segregation of deposit duties: The Clerk/Treasurer and/or Deputy Treasurer shall have the responsibility for creating all deposits for the Village. The actual delivery of the deposits (in a sealed envelope) shall be the responsibility of the Police Department.

## CHART OF ACCOUNTS EXPENDITURE CLASSIFICATIONS

### PERSONAL SERVICES

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

## **NON-PERSONAL SERVICES**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**219 Assessor:** Contracted Assessor services.

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

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

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

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

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

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

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

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

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

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

**500 Contingency:** Budgeted amount available to transfer to accounts for unexpected expenditures.

**501 Zone "A" Fees:** Zone "A" Emergency Government expenses.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**620 Interest:** Interest payments.

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

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

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

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

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

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

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

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

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

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

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

## GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

**CDA:** Community Development Authority

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

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

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

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

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

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

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

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

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

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

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

**DNR:** Wisconsin Department of Natural Resources

**DCUS:** Department of Public Works

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**MDC:** Mobile Data Communications.

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

**MMSD:** Milwaukee Metropolitan Sewerage District

**NSFD:** North Shore Fire Department

**OPEB:** Other Post-Employment Benefits

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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# 2010 Financial Analysis



November 11, 2011

*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, Deputy Village Manager

## Introduction

### 2010 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

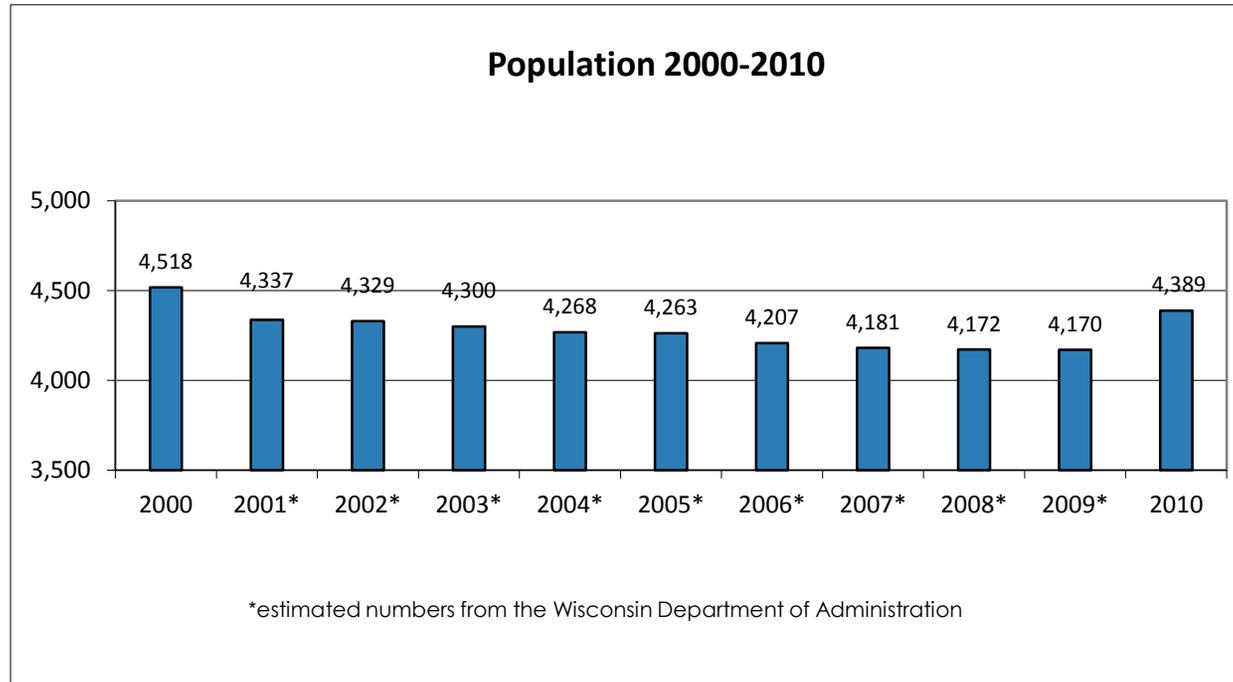
# Financial Indicators

## Population

**Formula:** Raw Population Figures

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

**Bayside Analysis:** For 2010, the United State Census stated the Village increased in overall population. The chart shows that in comparison to the 2000 United State Census the Village's population has decreased 2.9%. The average family size has reduced from 2.98 in 1990 to 2.89 in 2000 to the current 2.54. 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.

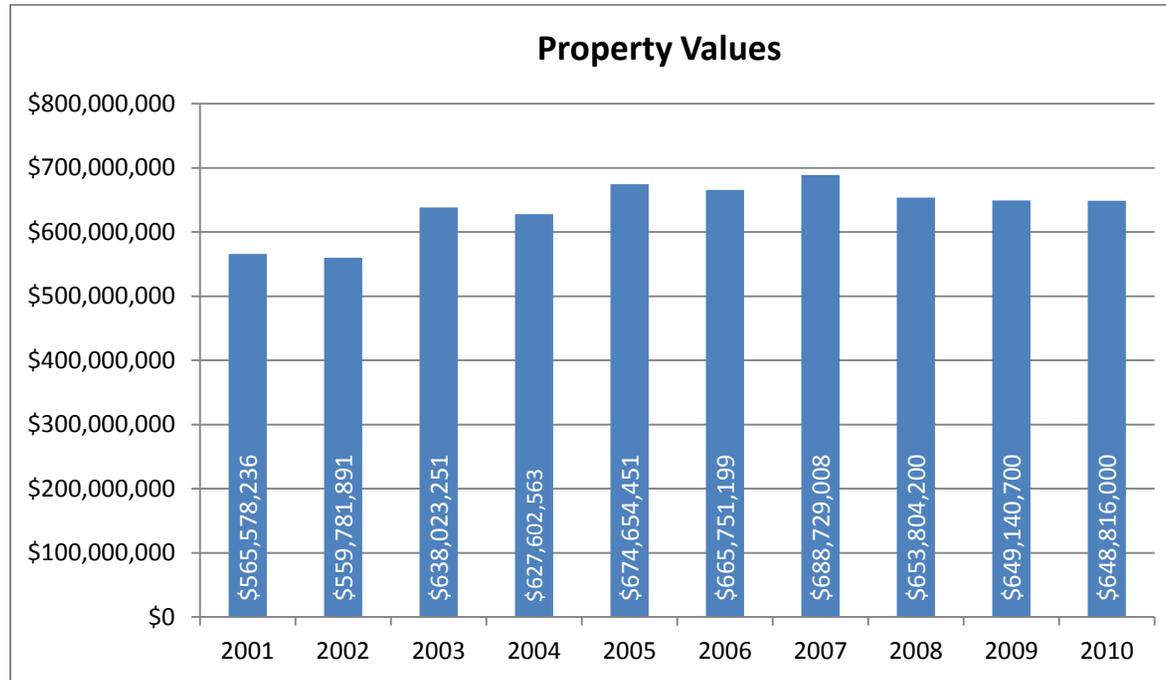


## Property Values

**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:** Property values declined again in 2010, 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 2.09% decline experienced since 2007. Since 2001, property values have increased over 35.82%.

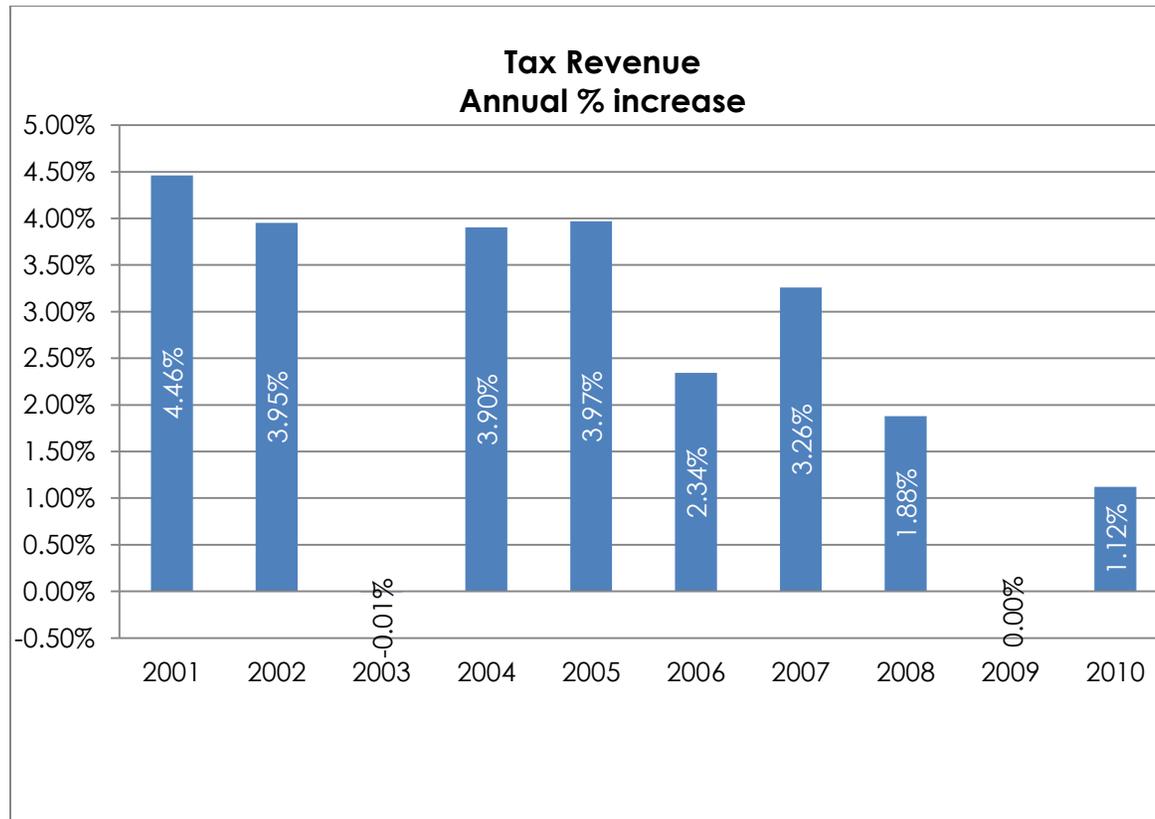


## Tax Revenue (Property Tax Levy)

**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.

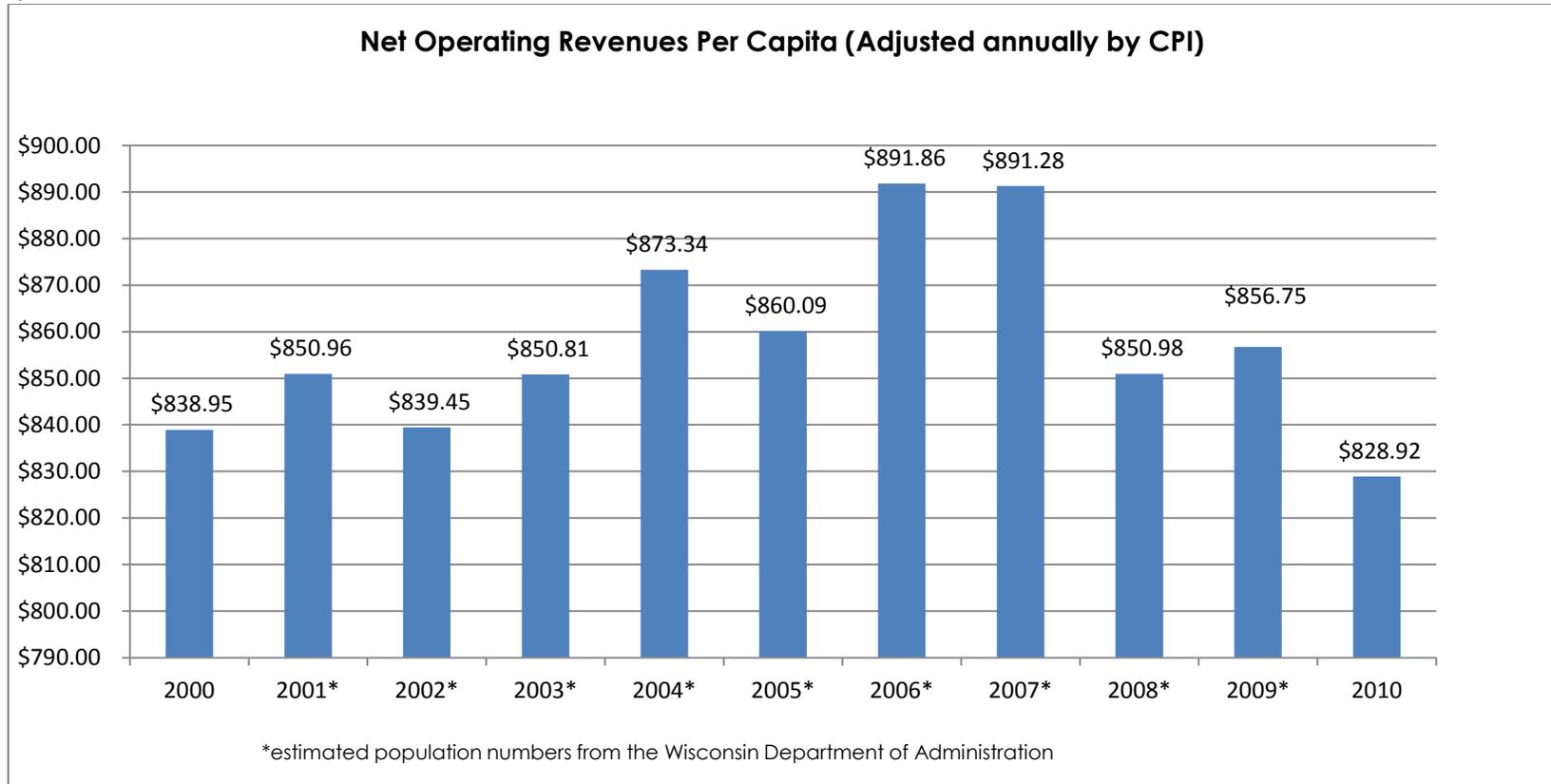
**Bayside Analysis:** Tax revenues for the Village of Bayside have been fairly consistent with minimal variation. In 2003 the revenues were actually decreased by .01% from the previous year and in 2009 there was no increase from 2008.



## Net Operating Revenues Per Capita

**Formula:** Net Operating Revenues (2010 constant dollars)/Population

**Bayside Analysis:** Over the 10-year period, revenues per capita decreased from \$850.96 to \$828.92. However, it should be noted that population during the same period decreased by 2.9%. If population figures were the same as in 2001 the Village would have received \$838.86 per capita (1.2% more) for 2010.

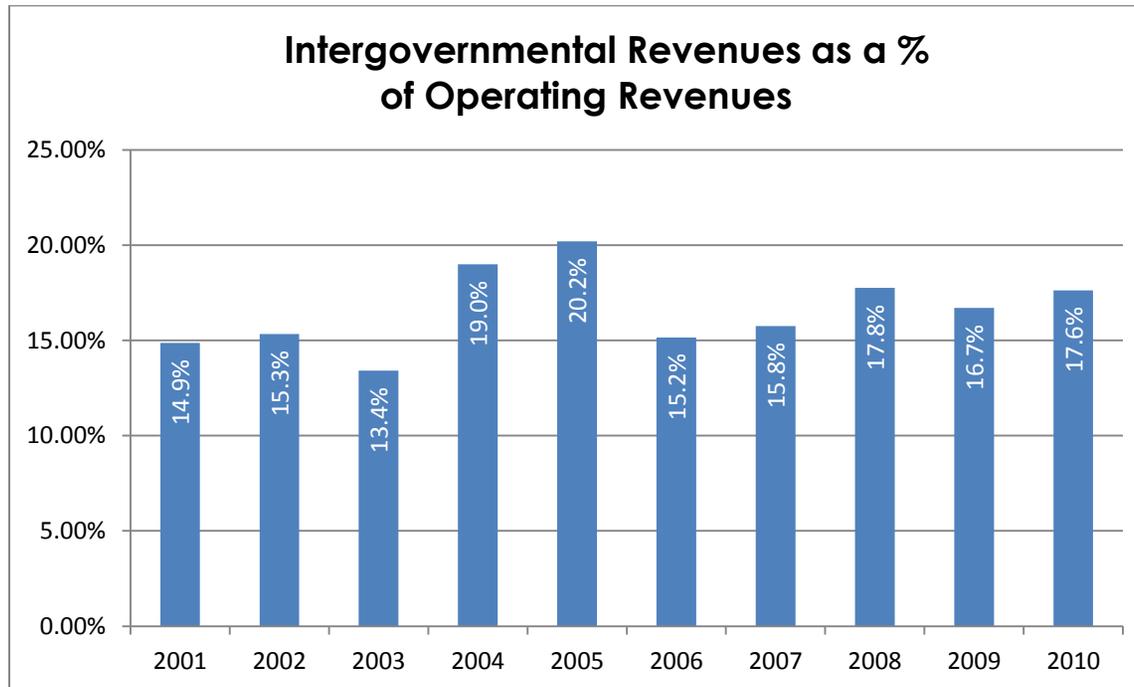


## Intergovernmental Revenues as a % of Operating Revenues

**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 16.5% of operating revenues. The dollar difference between 2001 intergovernmental revenues and 2010 revenues totaled \$378,346. Overall, the trend shows that for the Village of Bayside intergovernmental revenues were fairly fixed, however, with consolidation of services and the State Budget cuts this trend should increase.

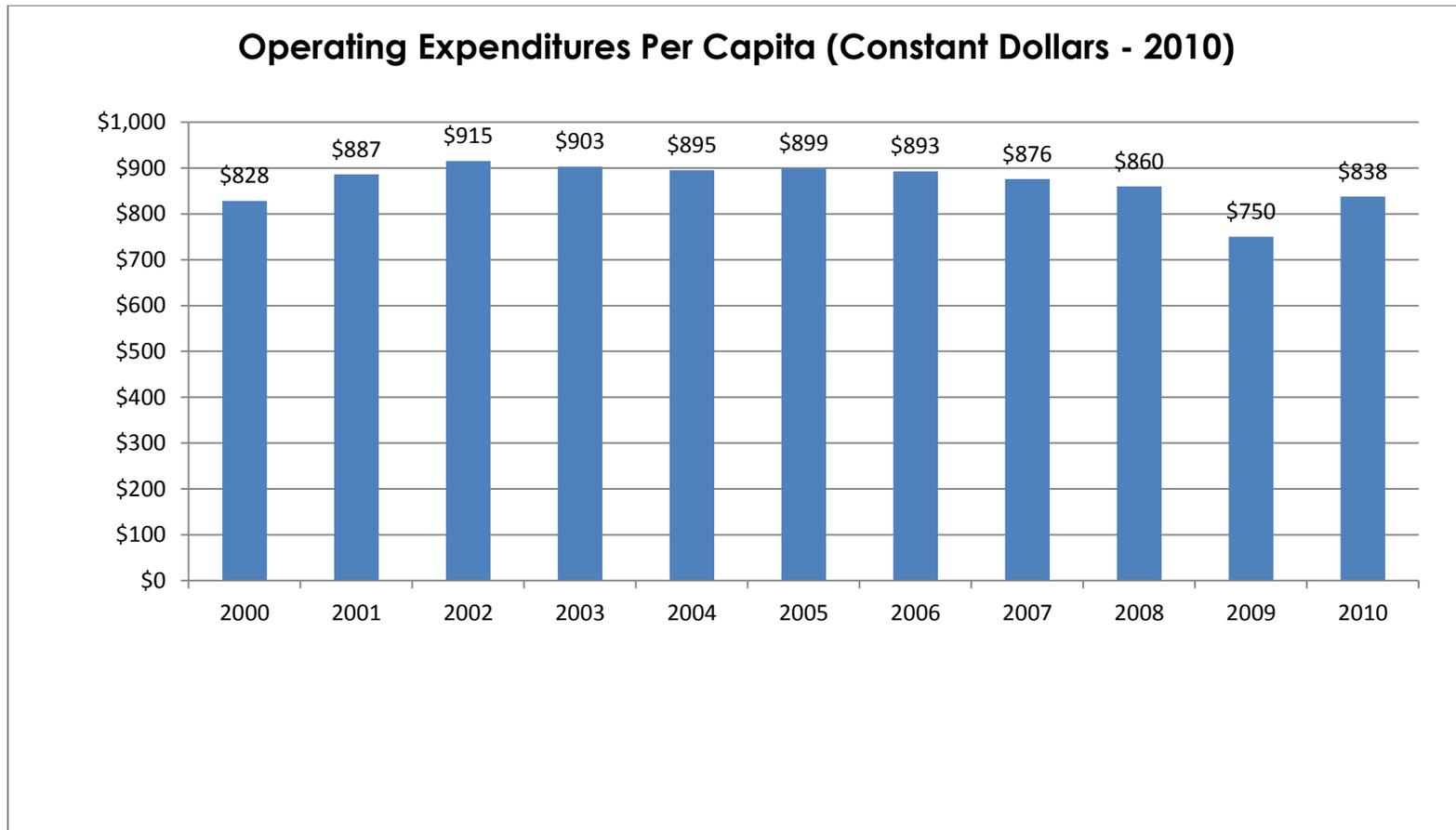


## Expenditures Per Capita

**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 \$49.00 from 2001 to 2010.

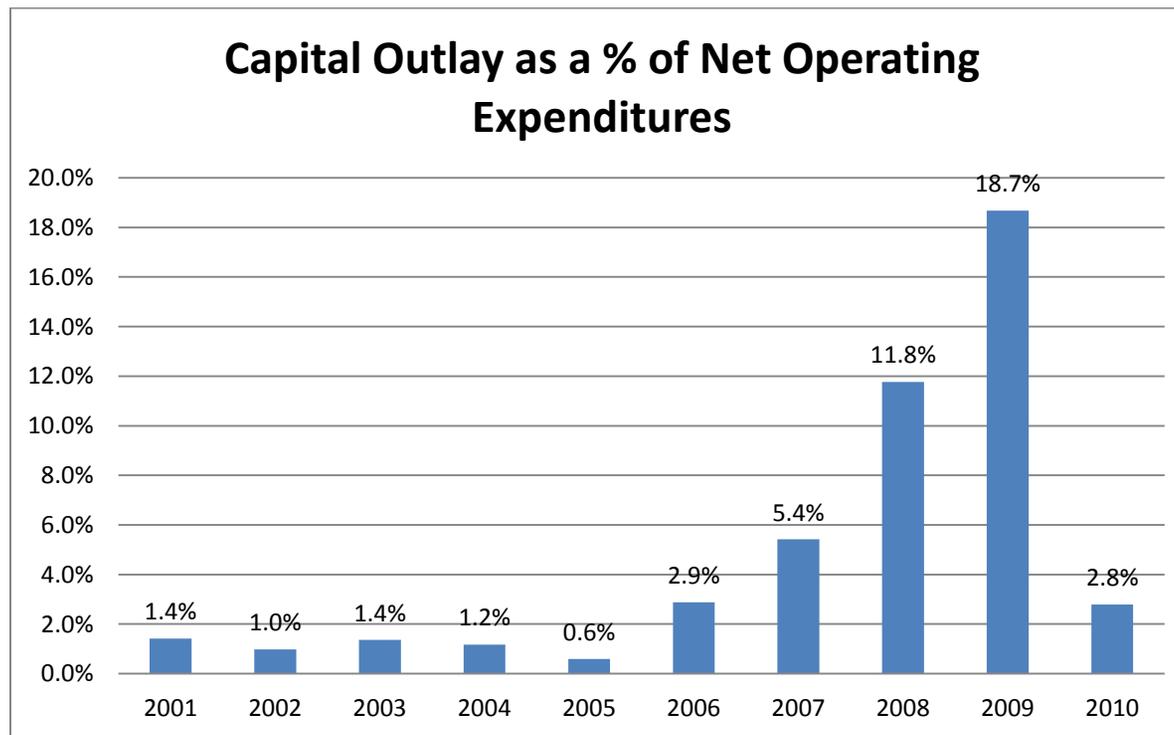


## Capital Outlay

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

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

**Bayside Analysis:** Over the years, the relationship between capital outlay and operating expenditures should remain about the same. In some cases, changes in service delivery, reduction in equipment, or greater life-span may impact this relationship. For the Village of Bayside, capital outlay purchases have ranged from a low of 0.06% to a high of 18.7% in comparison to net operating expenditures. During the period, the average percentage was 4.7% (\$157,623.40). 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.

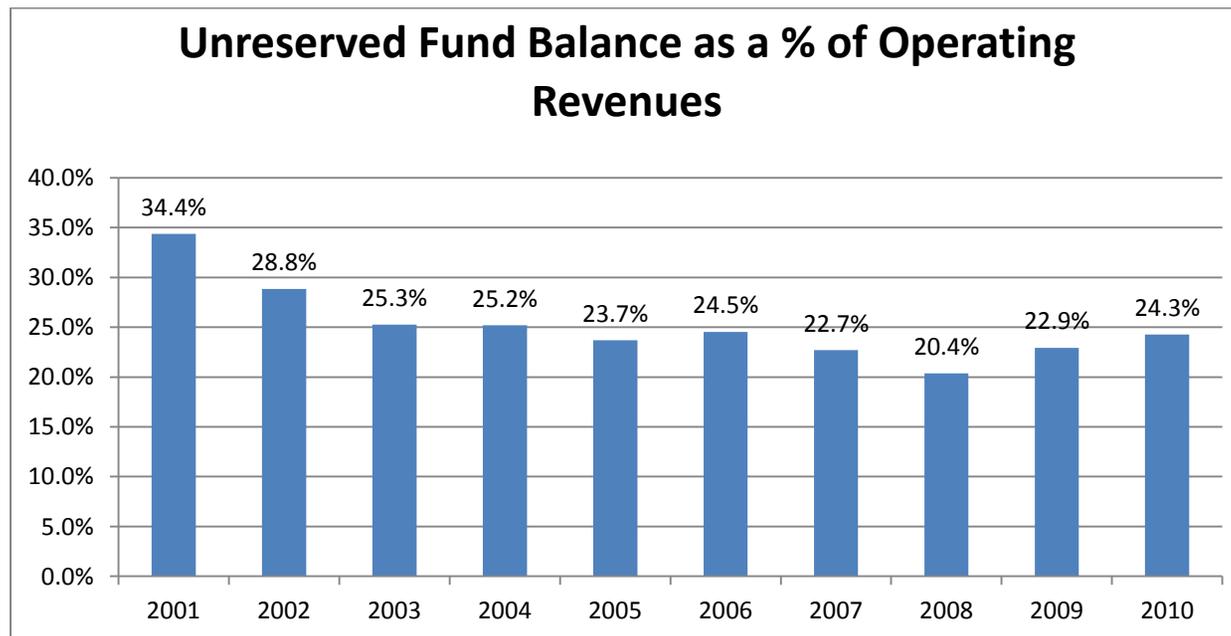


## Undesignated General Fund Balances

**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 20.4% (2008) and 34.4% (2001). In of 2006 the Village of Bayside established a formal fund balance policy. This policy sets a goal of maintaining a fund balance of at least 20% of budgeted general fund appropriations. In addition, amounts over the 20% are to be allocated to the following: 10% to remain in the General Fund Balance, 10% to Police Department Capital Reserve, 5% to the Administrative Services Capital Fund, 25% to the Department Community and Utility Capital Reserve, and 50% to the Road Reserve Fund. The overall goal of unreserved fund balances is to remain around the 20% mark.

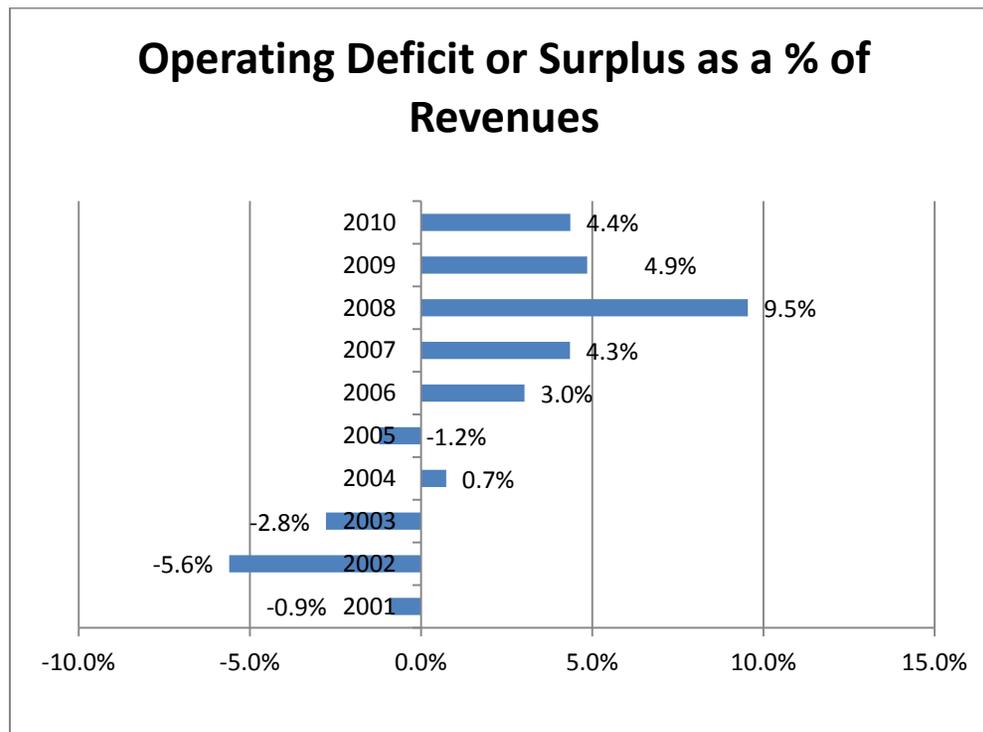


## Operating Deficit or Surplus

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

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

**Bayside Analysis:** The Village of Bayside in six 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 \$136,944. 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.

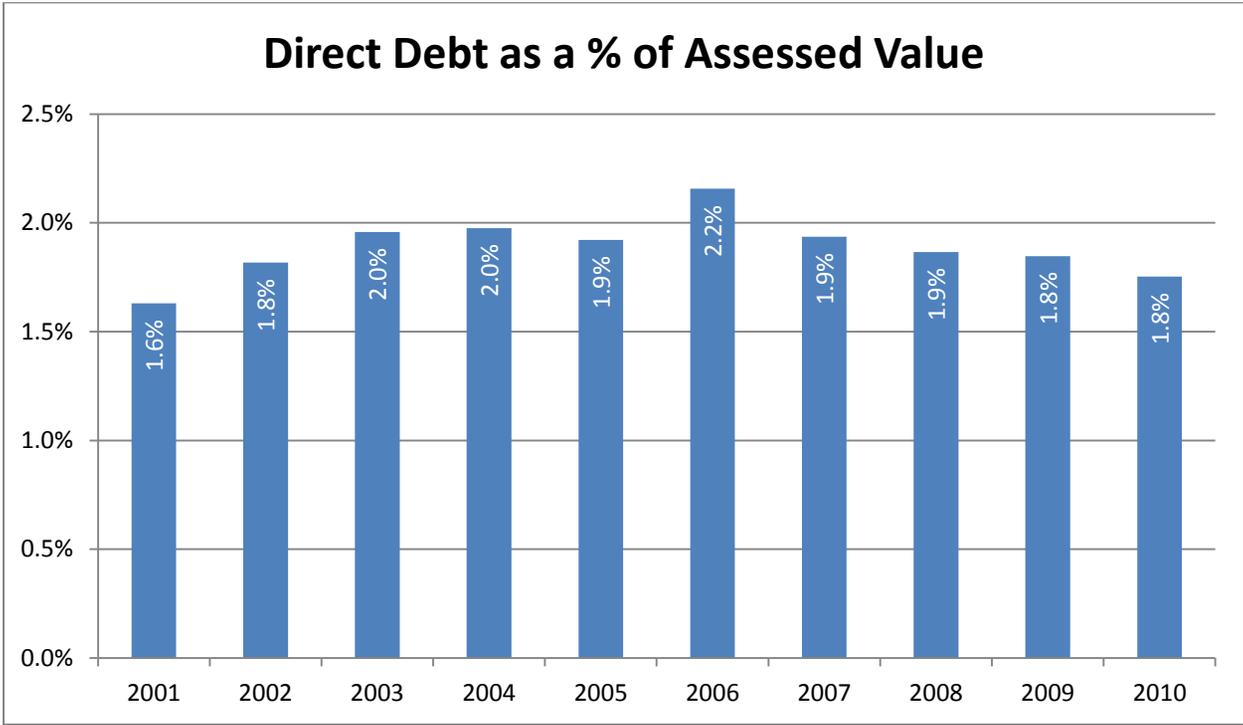


### Assessed Valuation & Direct Long-Term Debt

**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 5.3% to 8.1% with the average of 7%. Overall, this indicator is fairly strong for the Village of Bayside.

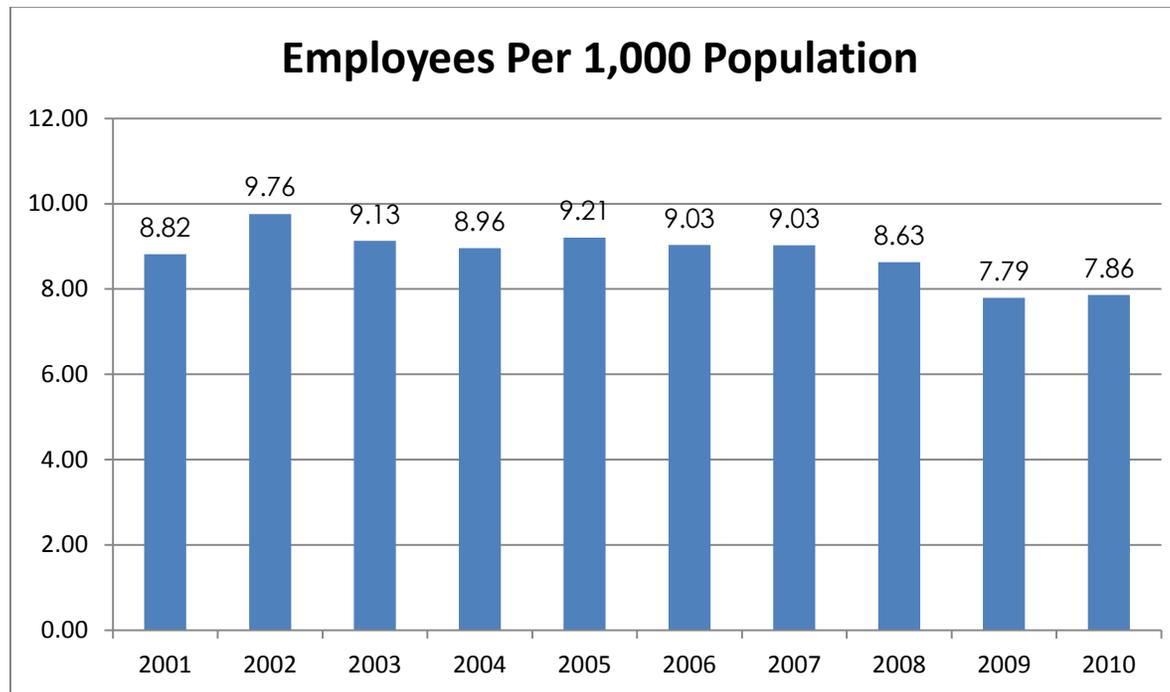


## Employees per 1,000 Population

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

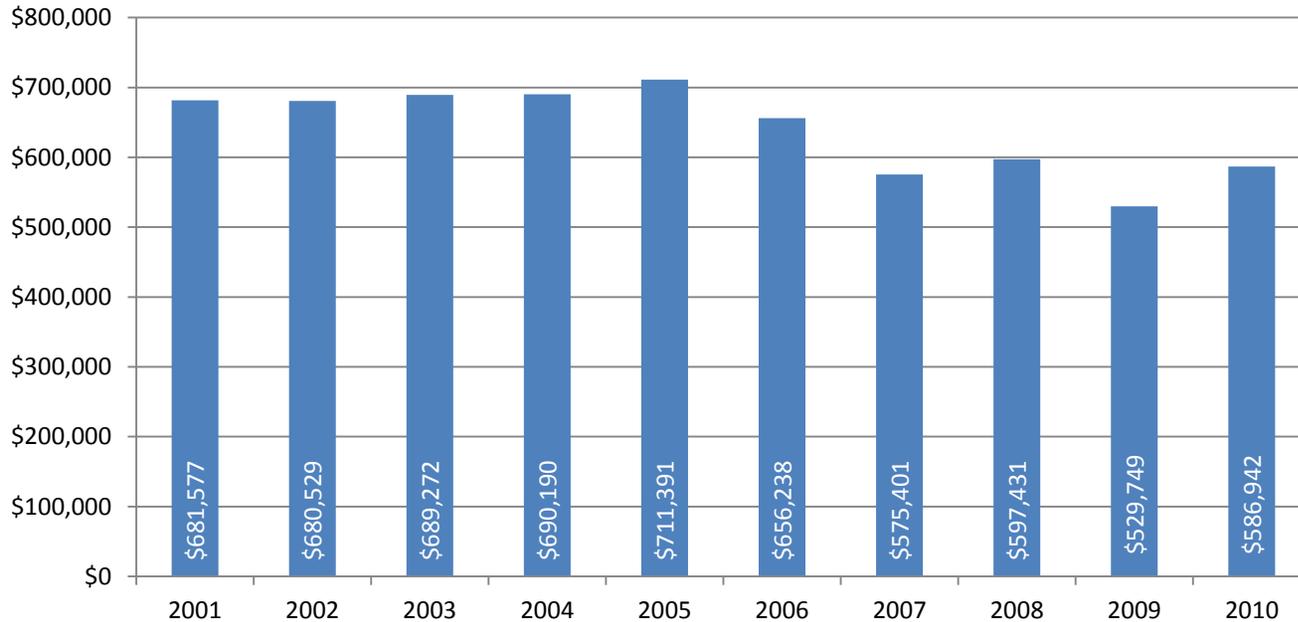
**Description:** Personnel costs are a major portion of a local government's operating budget, plotting changes in the number of employees per capita is one way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues and 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 38.25 in 2001 to 34.5 in 2010. The number of Village employees reached a peak of 9.76 per 1,000 residents in 2002, but that has now fallen to 7.86 employees per 1,000 residents (2010). One major part of the decrease in employees is the consolidation that occurred in all departments.



# Line Item Expenditures 2001 - 2010

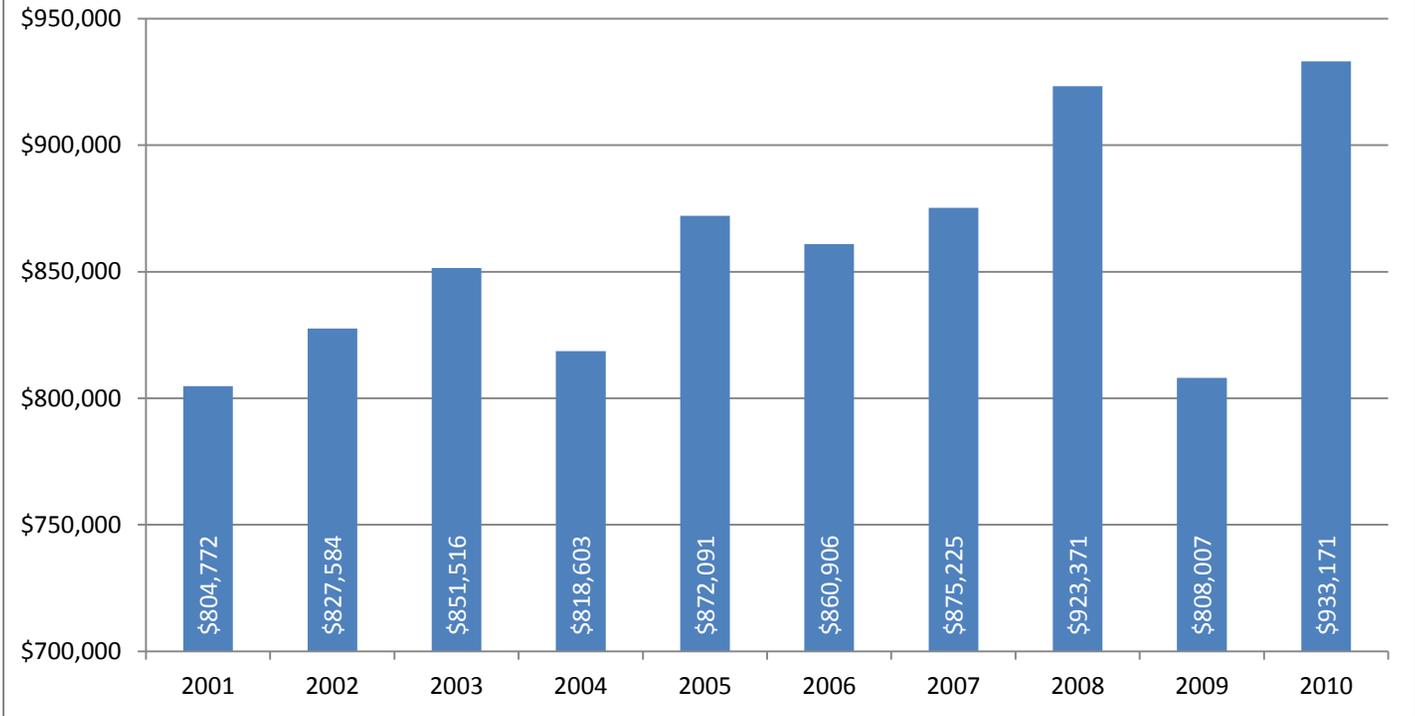
## General Government (2001 - 2010)



General government expenditures are lower than in 2001 by 13.8% and by 17.5% from 2005. Reduced staffing, as well as improved cross training has helped keep expenditures decline.

General government employees include four full time workers, 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.

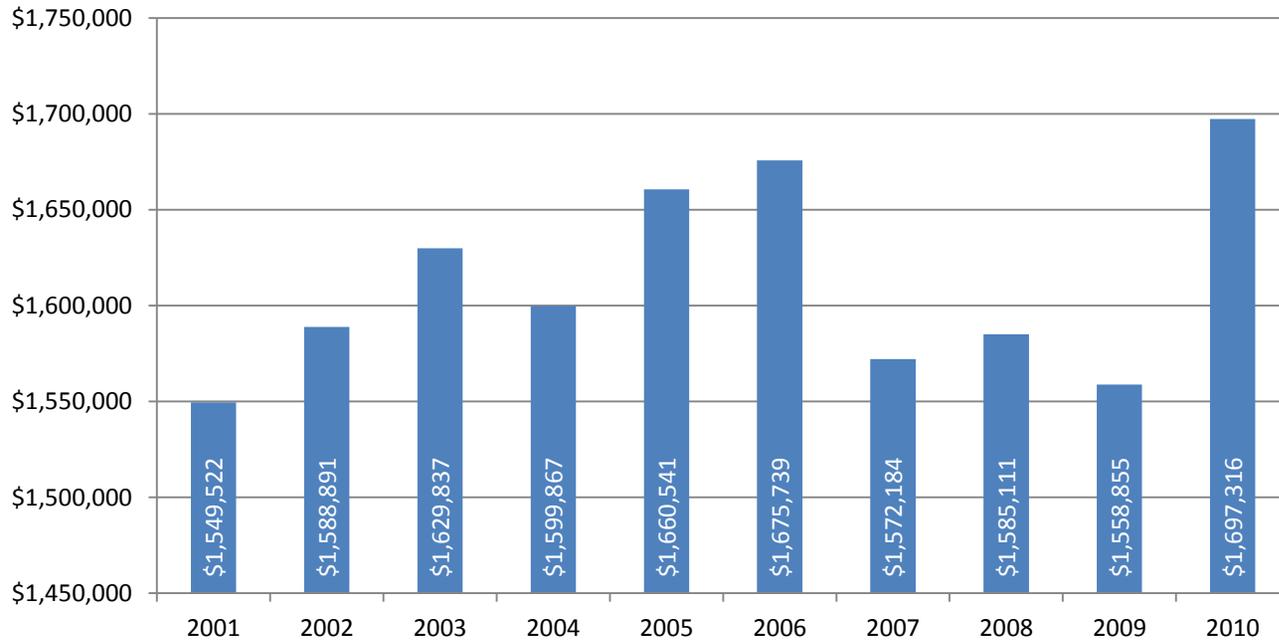
## Department of Community & Utility Services (2001 - 2010)



The Department of Utility and Community Services expenses increased by 15.95% from 2001 to a high of \$933,171 in 2010. The purchase of capital equipment caused the increase in 2010 expenditures.

The Community and Utility Services Department provides garbage and recycling services to residents as well as maintaining the Villages infrastructure system. In 2010, the department was comprised of a director, a foreman, a mechanic, and four municipal technicians.

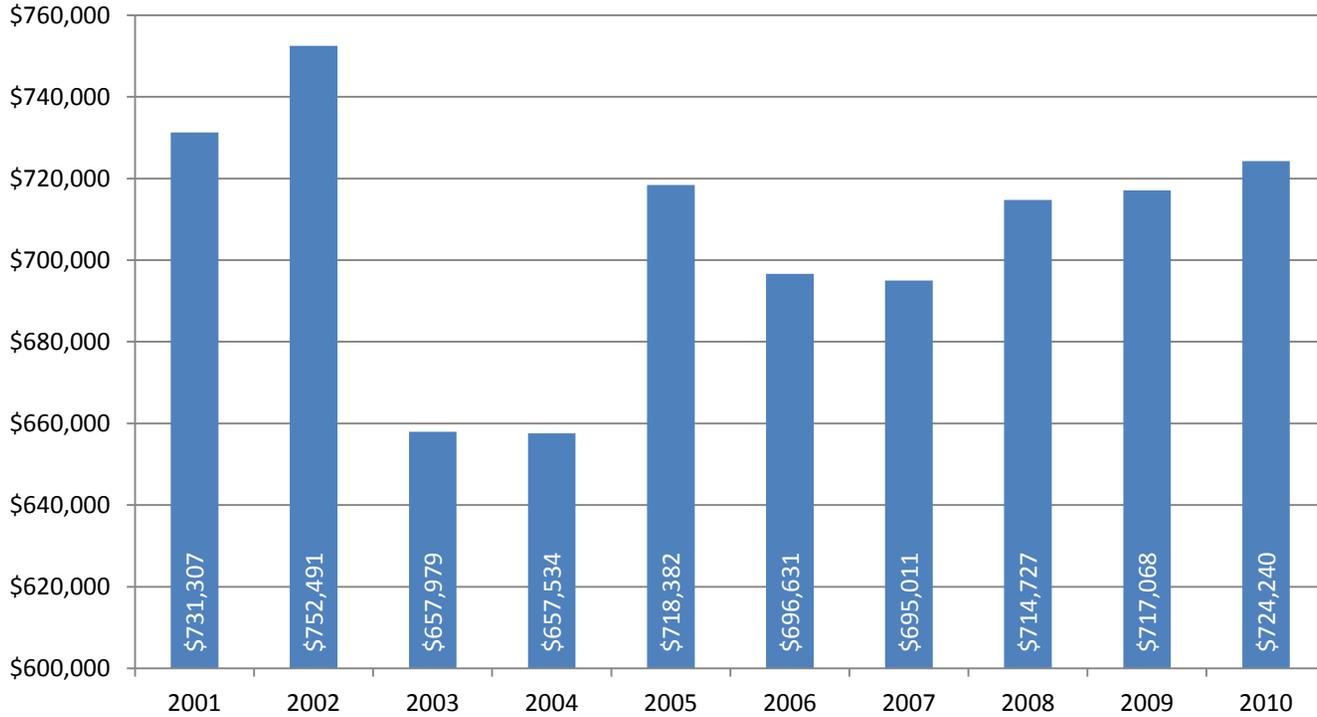
## Police Department (2001 - 2010)



The Police Department provides a round the clock protection for its residents. Costs to operate the department reached a high of \$1,697,316 in 2010 due to overtime costs caused by injuries and traffic control during State road construction projects.

In 2010 the Police Department was comprised of a chief, captain, lieutenant, two sergeants, and eight patrol officers. Mutual aid is provided to the surrounding communities on an as needed basis.

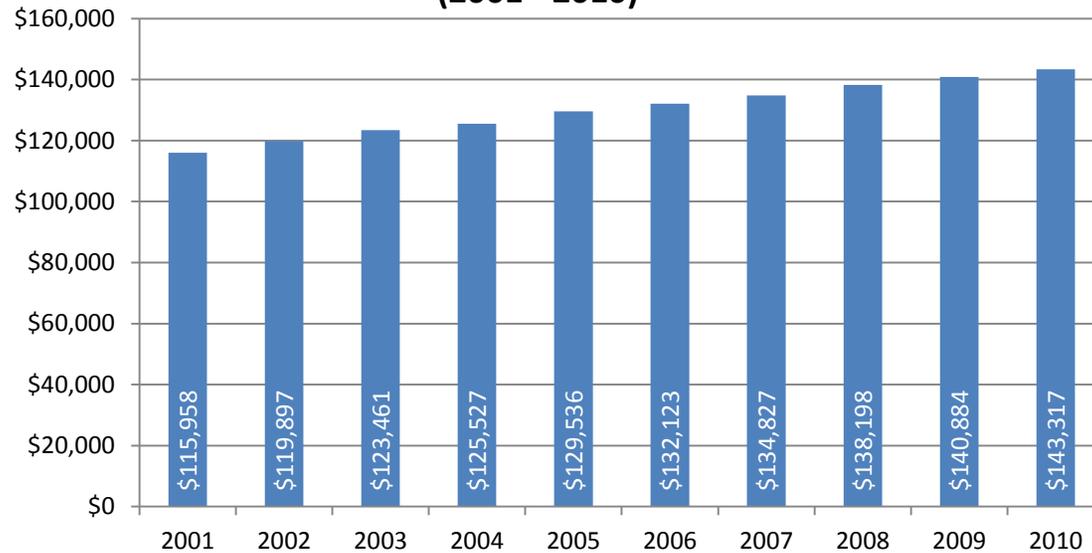
## North Shore Fire Department (2001 - 2010)



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 2010, the Village paid \$16,847 and over the last three years, dues have increased by approximately 3%.

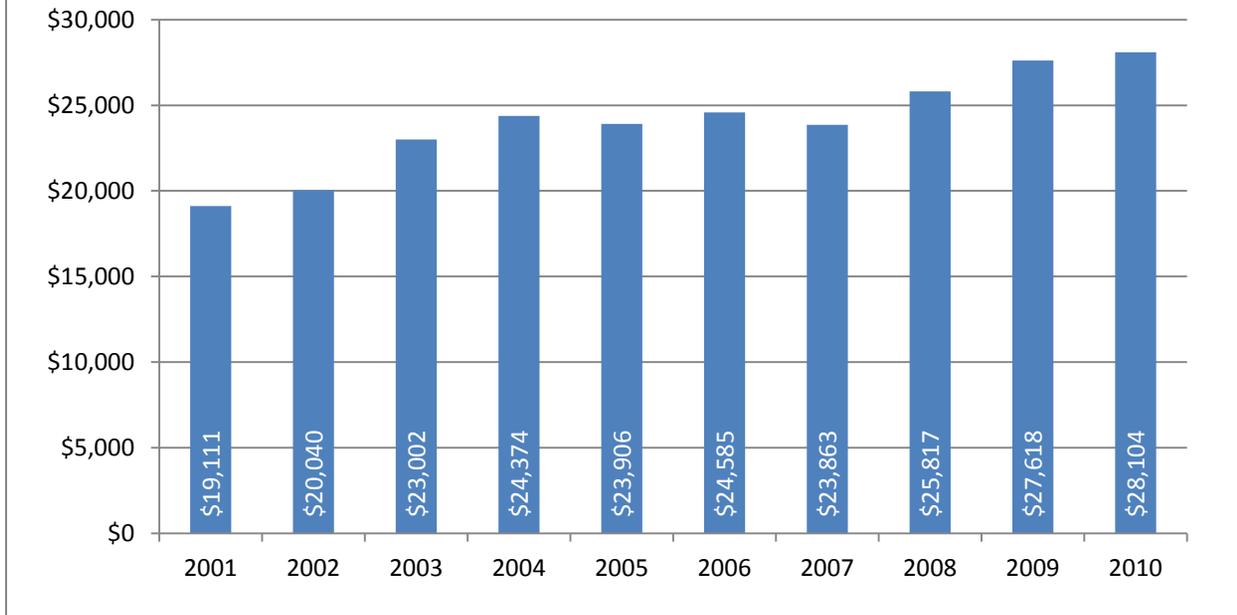
### North Shore Library (2001 - 2010)



Since 2001, the Village has increased its portion to the North Shore Library by over \$27,359. On average, contributions have increased by 2.49% 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.

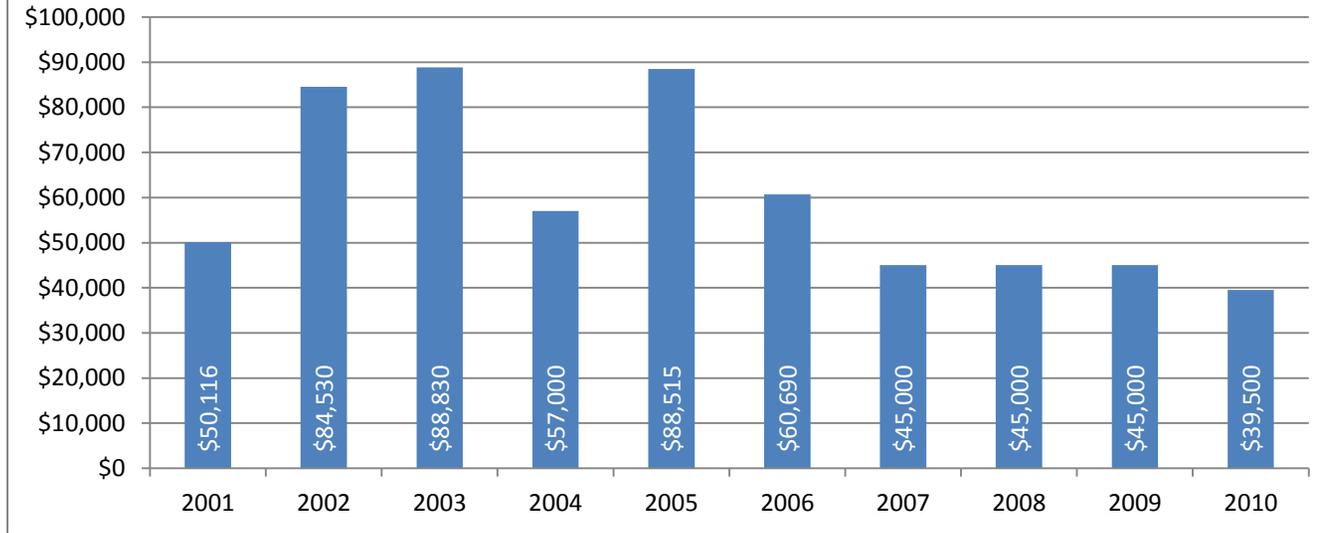
## Public Health Services (2001 - 2010)



The Village participates in the North Shore Health Department and annual contributions since 2001 have increased by \$8,993 (2010) or 4.99% on average. The Village anticipates that the average annual increase will continue to flatten over the next few years.

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.

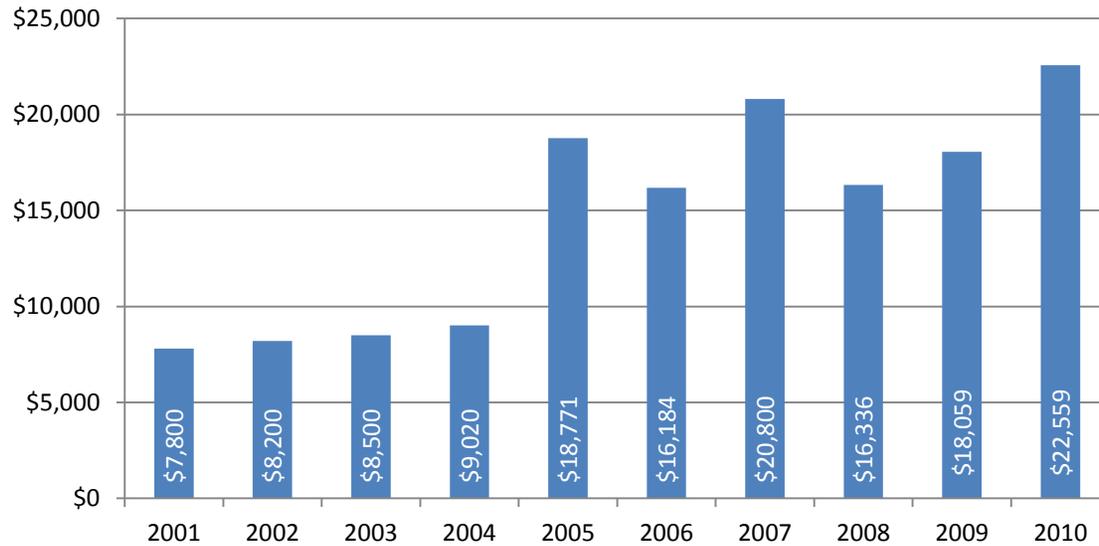
## Assessment Services (2001 - 2010)



From 2001 to 2010, Assessment Services averaged \$60,418. With the change in Assessors to Accurate Appraisal, the Village is realizing a savings of a considerable amount of money. For 2010, the budgeted amount was \$39,500 or a 21.18% decrease from 2001.

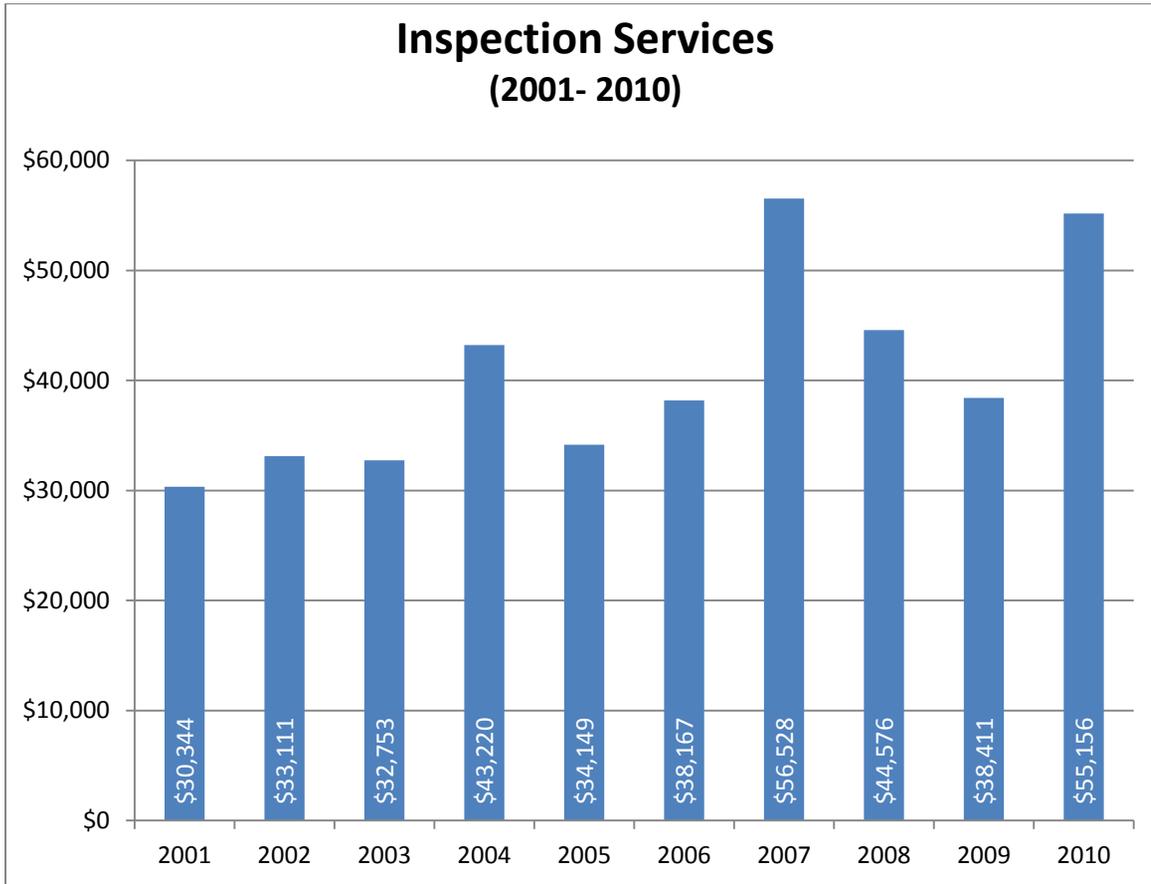
Assessment Snapshot: According to the 2010 Statement of Assessments (SOA), the Village of Bayside had a total assessed value of \$648,816,000. From 2001 to 2010, assessed values increased by 35.82%.

## Audit Services (2001 - 2010)



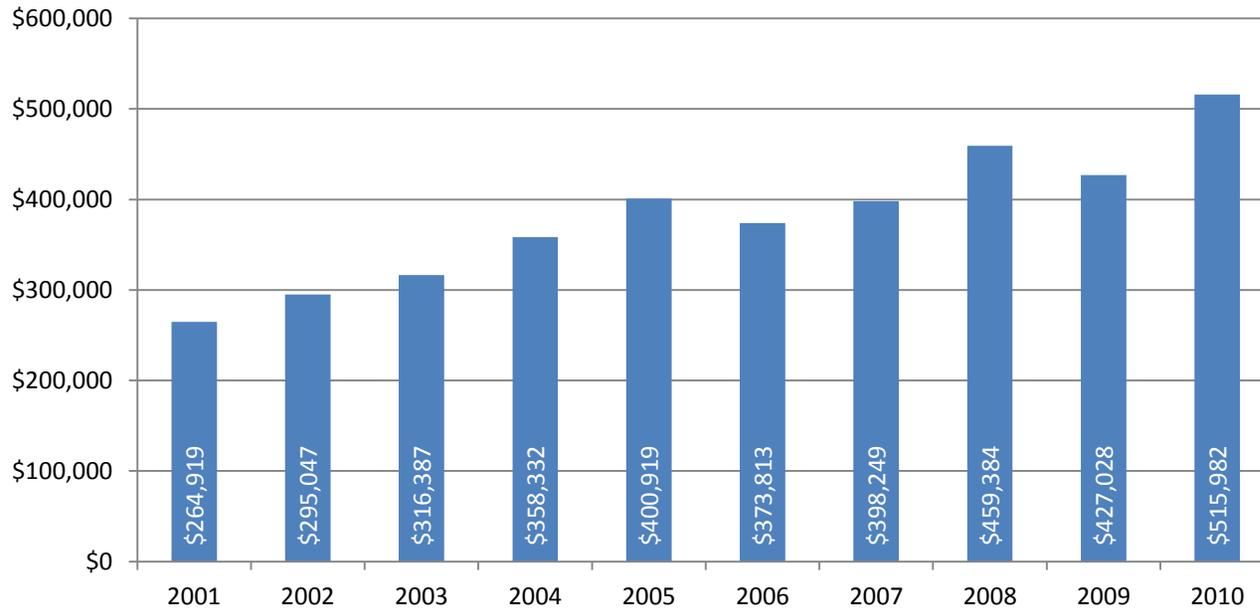
The Village completes an audit on an annual basis to ensure fiscal accountability. In 2005 and 2006, Audit Services increased by approximately \$8,500. Part of the increase is the result of new standards set by the Governmental Accounting Standards Board.

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 2010. The OPEB report must be updated every three years.



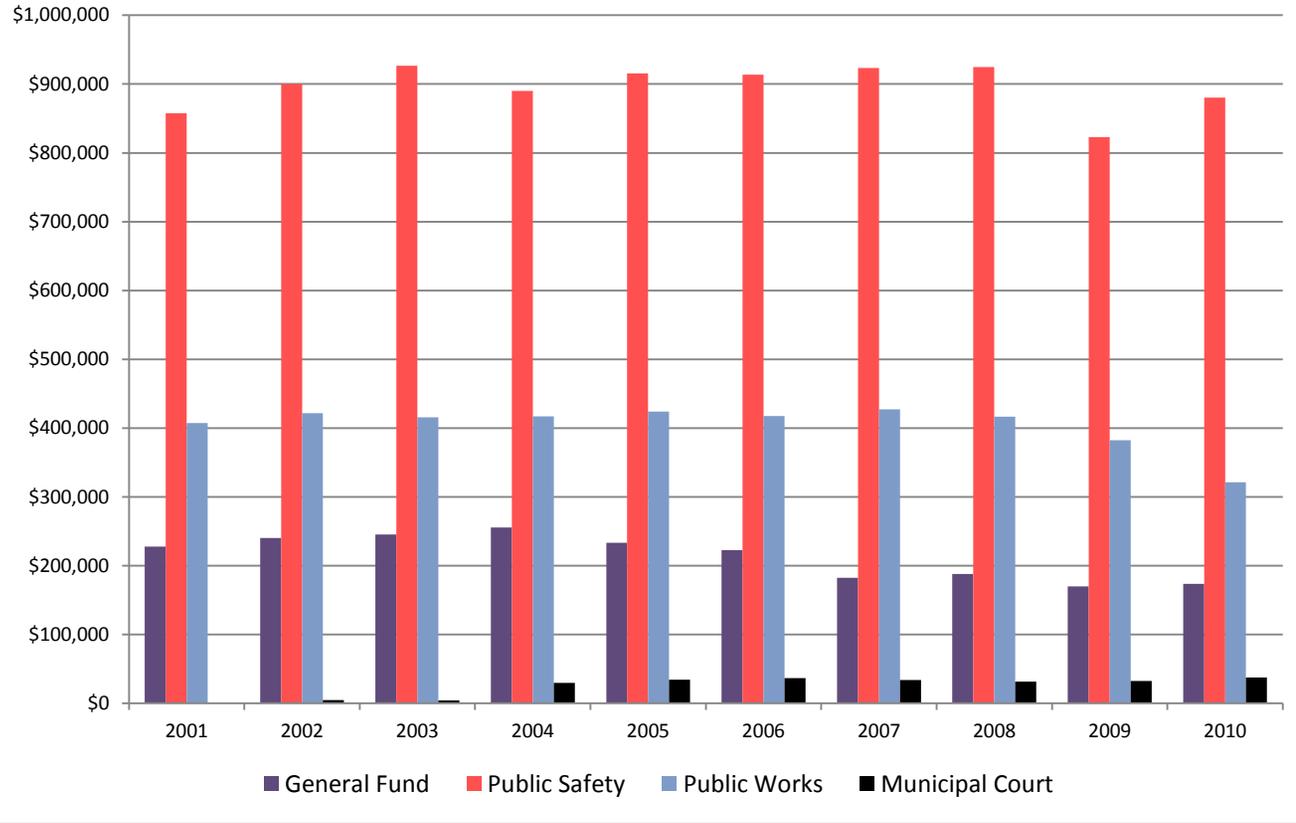
The Village contracts for inspection services through Independent Inspections. Costs for these services are based on 90 percent of the dollar amount of the permit fees collected. These fees reached an all time high in 2007 (\$56,528) due to a new home construction project.

## Dispatch Services (2001 - 2010)



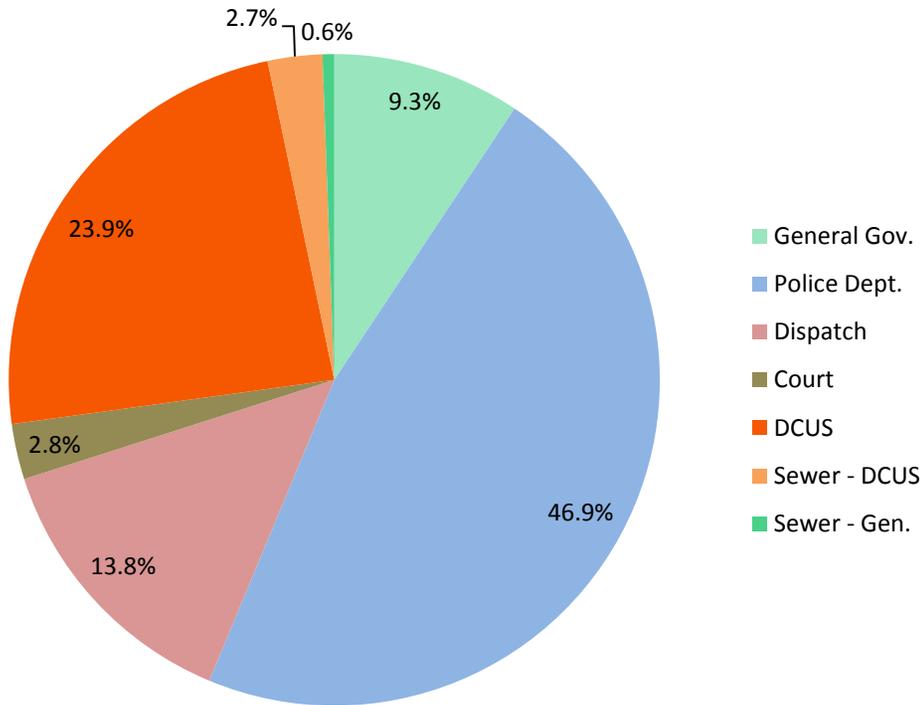
The Village provides Dispatch Services to the Villages of Fox Point and River Hills. The largest portion of these cost are personnel. In 2006 the costs decreased due to a retirement.

### Salaries (2000 - 2010)



General Government salaries have decreased 23.67% from 2001 to 2010. Public Safety has increased by 2.6%. Community & Utility Services has decreased by 21.16% from 2001 to 2010 in terms of actual end of year line item data (12/31).

## 2010 Health Insurance Premiums



General Fund Health Insurance premium percentages have increased due to an increase full-time staff. Community & Utility Services premiums have increased due to changes in single to family premiums. Public Safety has the largest percentage at 46.9% which has been reduced from last year's due to an increase in the employee contribution rate.



### **VISION**

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

### **MISSION**

To be a leader in accountable and innovative public service, striving for the continual enhancement in the quality of the Village through integrity, service and solutions.

### **VALUES FOR OUTCOMES**

#### **Fiscal Integrity:**

Provide strong current and future financial stability.

#### **Civic Commitment:**

Provide inviting public spaces, promote aesthetic appeal and support community values.

#### **Service Excellence:**

Provide solution-based innovative services.

#### **Citizen Engagement:**

Provide practical, timely and effective communications.

#### **Sustainability:**

Provide solutions to promote the Village's natural resources.