

Village of Bayside Annual Budget

2  14

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Robb DeGraff

William Hersch
Daniel Muchin

James Petersen
Eido Walny

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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

Andrew K. Pederson, Manager

Administrative and Financial Services

Lynn Galyardt, Director
Rebecca VanRegenmorter, Management Assistant
Ryan Luke, Management Fellow

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Davis and Kuelthau, S.C.

Building Inspector

David Zamaites, Independent Inspections, Ltd.

Community and Utility Services

Alex Henderson, Deputy Village Manager, Director
Rich Hauser, Foreman
Dennis Klumb, Mechanic/Municipal Tech.
Bryan Herbst, Municipal Tech.
Scott Matusewic, Municipal Tech.
Dave Steger, Municipal Tech.
Graham Hildebrandt, Municipal Tech.

Dispatch

Dan Driscoll, Director
Rachelle Dickau, Dispatch Supervisor
Dionne Hall, Dispatch Supervisor
Liane Scharnott, Dispatch Supervisor
Scott Grahn, IT Manager
Todd Bolton, Dispatcher
Georgette Booker, Dispatcher
Melissa Fassbender, Dispatcher
Andrea Gebelein, Dispatcher
John Haas, Dispatcher
Jessica Jakubiak, Dispatcher
Danelle Jankowski, Dispatcher
Kathleen Kasten, Dispatcher
Troy Kasten, Dispatcher
Tammie Kochevar, Dispatcher
Bridget Miscichoskii, Dispatcher
Gabrielle Ramirez, Dispatcher
Mary Rauenbuehler, Dispatcher
Olga Salerno, Dispatcher
Brittany Torn, Dispatcher
Joseph Walton, Dispatcher/Assistant Court Clerk

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
Cory Fuller, Officer
Michael Groh, Officer
Christopher Janssen, Officer
Gina Kleeba, Officer
Eric Miller, Officer
Paul Picciolo, Officer

Health Department

Jamie Berg, Director
Kara Sapozhnikov, Registered Nurse

North Shore Fire Department

Robert Whitaker, Chief

North Shore Library

Richard Nelson, Director

Records Management System

Louise, Lusty, Contract Administrator



VISION

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

MISSION

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

VALUES FOR OUTCOMES

Fiscal Integrity:

Provide strong current and future financial stability.

Civic Engagement:

Promote public spaces, community values and transparent communications.

Service Excellence:

Provide solution-based innovative services.

Sustainability:

Preserve and promote the Village's resources.



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The Village received the Government Finance Officers Association Distinguished Budget Award for 2013. Bayside has received the award for the following years, beginning January 1:

2008

2009

2010



2011

2012

2013

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 2014 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 4,380 residents (2013 WDOA).
- The total population has decreased by 2.86% or by 129 people since 2000 (2000 and 2010 Census Data).
- 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 average value of a home is \$309,700.
- The median household income is \$82,930, while the mean household income is \$115,753 (2010 Census).
- The per capita income is \$47,952 (2010 Census).

EDUCATIONAL OPPORTUNITIES

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



Bayside Middle School

ECONOMY

- 63.7% of residents are actively employed and only 2.4% are unemployed. The remaining 33.8% of residents are not in the labor force (2010 Census).
- The County/State Sales Tax Rate is a total of 5.6%. The Village does not have a Sales Tax.
- For the 2012 Property Tax Bill, 25% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The largest employer is the Mark Travel Corporation which employs 602 people.
- The majority of commercial development is located along either Brown Deer Road/State Highway 32 or North Port Washington Road.
- 4% of the Village is zoned for business use.

PARKS, RECREATION, AND NATURAL AREAS

- The Village owns and maintains the 7.1 acre Ellsworth Park, located across from Bayside-Fox Point Middle School. The park features a baseball diamond, tennis & volleyball courts, soccer fields, ADA accessible playground equipment, and newly renovated pavilion with restrooms. Residents are able to rent the Pavilion for events and parties.
- The Village owns and maintains 3,880 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.
- The majority of the homes in Bayside have private wells.
 - 40% of homes served by City of Mequon municipal water.
 - 60% served by private well or private water trusts.
- Provides forestry services like tree pruning, planting, and removal on public-owned trees.

PUBLIC SAFETY

- Residents are provided police protection by the Village Police Department, while fire protection services are provided by the North Shore Fire Department.
- Home of the Bayside Communication Center that services the North Shore Communities of Whitefish Bay, Glendale, Shorewood, Brown Deer, River Hills, Fox Point, and the North Shore Fire Department.
- North Shore Fire Department has 94 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.



Doctors Park

HONORS AND AWARDS

2013

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

2012

- International City/County Managers Association (ICMA) Community Partnership Program Excellence Award for the Village's emotionally intelligent signage program and overall daily communications program
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Public Policy Forum - Intergovernmental Cooperation Award for Consolidated Dispatch Services
- International City/County Managers Association (ICMA) Performance Measurement Award of Distinction.
- NOAA StormReady Community

2011

- Public Policy Forum – Innovative 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 – Growth Award
- Bird City Wisconsin

2010

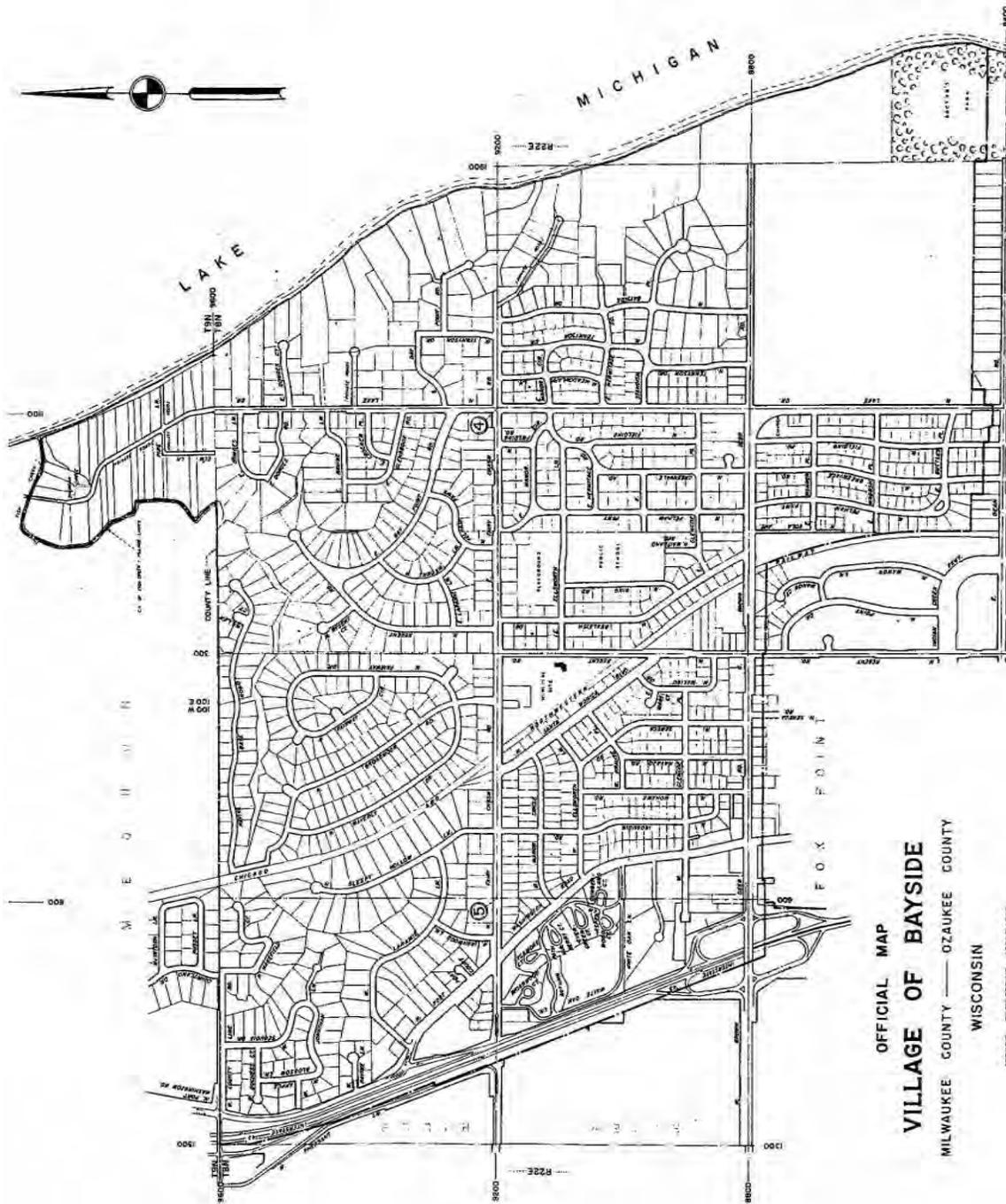
- International City/County Managers Association (ICMA) Community Sustainability Award (under 10,000)
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Tree City USA
- Bird City Wisconsin

2009

- Milwaukee Business Journal's Green Community of the Year
- League of Wisconsin Municipalities Foth's Good Government Award
- Public Policy Forum, Effective Use of Technology/Managing for Results
- Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award
- Tree City USA

Location

The Village of Bayside is located in northeast Milwaukee County and the southeast section of Ozaukee County along the shores of Lake Michigan. The Village is serviced by major arterial roads such as Interstate 43, State Highways 32 (Lake Drive) and 100 (Brown Deer Road), and Port Washington Road. Below is the Village street map outlining the municipal boundaries.



History

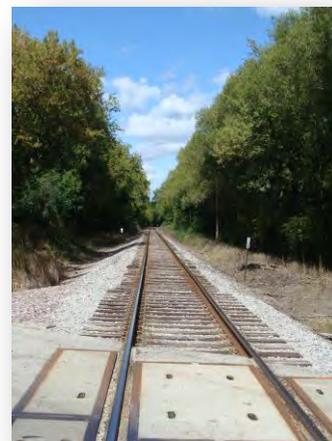
Like much of Wisconsin, and the Midwest overall, the community now known as Bayside was created centuries ago by major glacial advances. The shaping of these glaciers left what is now a small, nestled community adjacent to the shores of Lake Michigan. Small ravines and residential housing shape the current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

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

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.

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.



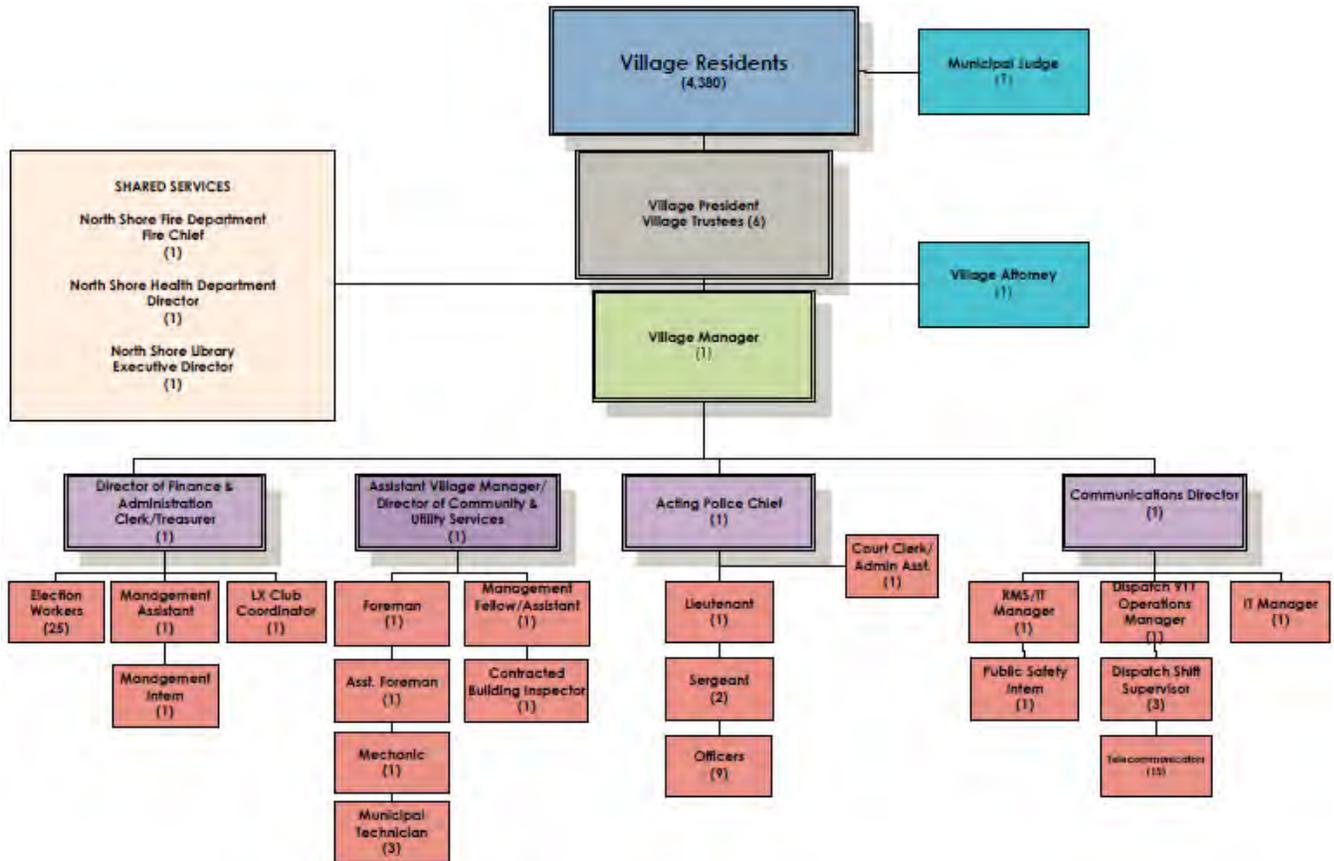
Union Pacific Railroad Track



Schlitz Audubon Nature Center

Village Government

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



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

Fiscal Integrity:

- Provide strong current and future financial stability.

Civic Engagement

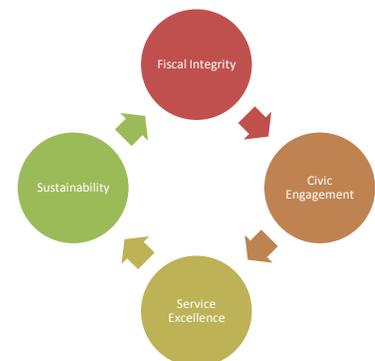
- Promote public spaces, community values and transparent communications.

Service Excellence:

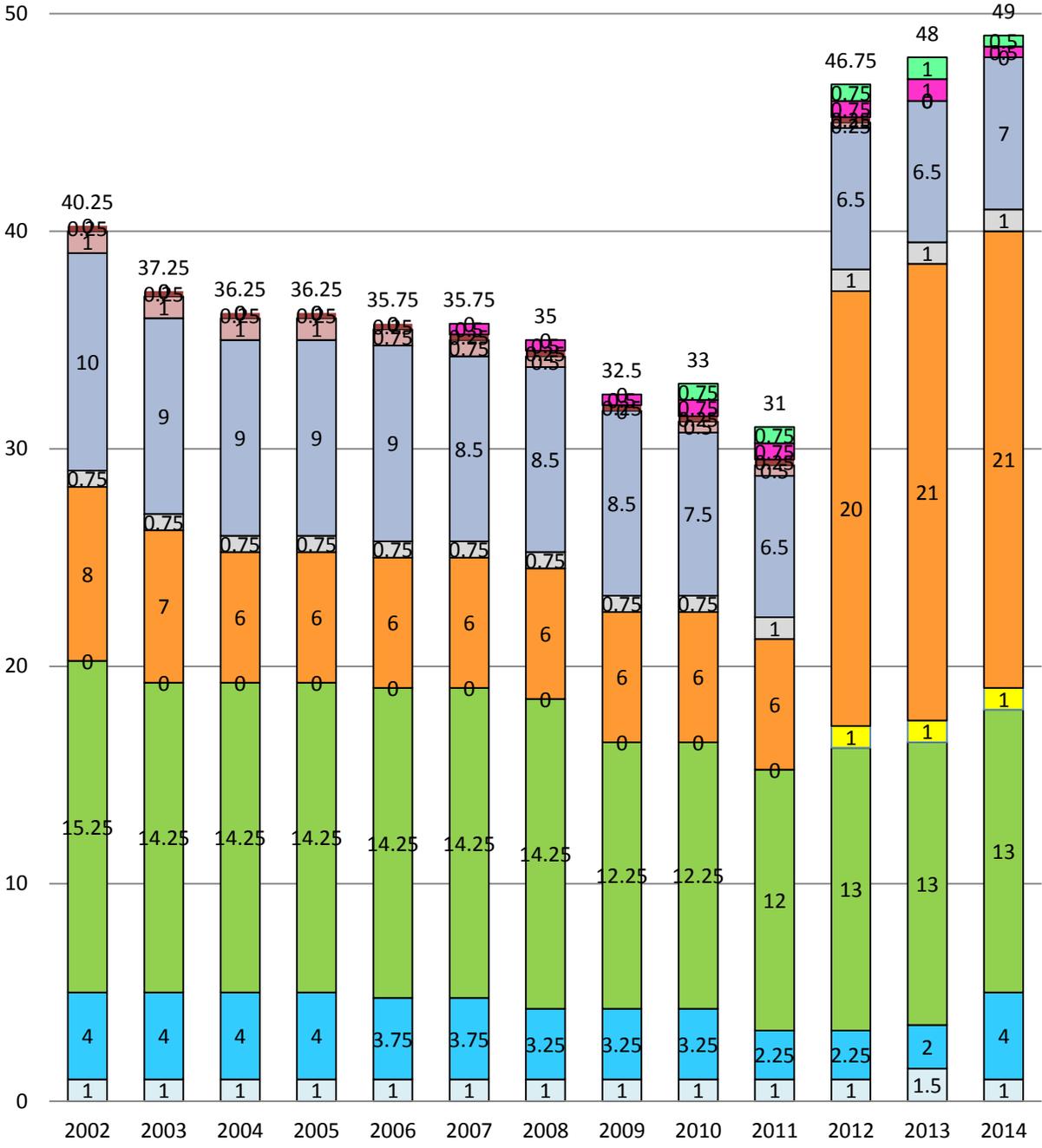
- Provide solution-based innovative services.

Sustainability:

- Preserve and promote the Village's natural resources.



Staffing by Function



- Manager's Office
 Admin Services
 Police
 Information Tech.
- Dispatch
 Court
 DCUS
 Seasonal
- Recreation
 Sewer
 Stormwater

Joint Services and Initiatives

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

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

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

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

- Joint Incident Command Station

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

- Public Works Shared Services

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

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

Bayside, Fox Point, Glendale, River Hills

- North Shore Library

Bayside, River Hills

- Municipal Court

Bayside, Fox Point

- Senior Center



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Fiscal Year 2014 Recommended Budget Executive Summary

The fiscal year 2014 Village budget combines vision, strategic planning, and fiscal prudence. The cost of operating the Village government in 2014 will be the same as it was in 2011, 2012 and 2013, with no property tax levy increase, despite rising costs and reduced revenues in numerous areas. The long term financial planning and sustainability is more evident than ever, as dedicated fund balances reserved for debt service and GASB 45 obligations allow the Village to maintain the high quality of services in 2014.

- Overall property tax levy is the same as it was in 2011 at \$4,372,780.
- With property values decreasing and the resulting increase in the tax rate, the average Bayside home will pay \$15.60 more (annually) in 2014 than that of the same house in 2011.
- Overall expenses for Village operations will increase from \$9,241,286 in 2013 to \$9,253,543 in 2014, which is an increase of .013% in the Village expenditures this year.
- State monetary aids will increase 5.5% in 2014, but have decreased 47.1% overall since 2003.
- Budget is balanced.
- The Village tax levy has increased approximately 1% since 2009. The general fund tax levy is nearly the same amount as it was in 2006.
- Of each tax dollar collected, approximately 25 cents goes to the Village. The remaining 75 cents is distributed accordingly to the other various taxing jurisdictions.
- The Village continues to diversify its revenue sources as 47.84% of revenue comes from property taxes
- The annual fee for sanitary sewer and stormwater management funds are proposed to be \$416 (\$3.71 for commercial) and \$154, respectively.
- Four (4) long-term strategic values adopted by the Village Board of Trustees.
 - Fiscal Integrity
 - Civic Engagement
 - Service Excellence
 - Sustainability
- Operationally speaking:
 - Continuity of operations and services as provided in 2013.
 - First full year of operation of the consolidated North Shore Public Safety Records Management System in Bayside.
 - Continued implementation of the Paid Time Off Policy, personnel manual changes, and other employee benefit changes to a uniform benefit structure.
 - Continued investment in infrastructure and preventative maintenance, including sanitary sewer improvements and continued emphasis on Village road repairs.
 - Implementation of the Emerald Ash Borer Management Plan.
- Ambitious agenda: the Village Board adopted 80 goals for 2013 and 118 additional goals for 2014.
- Bayside was one of only a few municipal governments worldwide to receive the ICMA Certificate of Excellence in Performance Measurement – the highest level achievable. Bayside was recognized by the Government Finance Officers Association, International City/County Management Association, Public Policy Forum, Milwaukee Business Journal Eureka Award, Bird City USA, and Arbor Day Foundation in 2013 for the efforts in implementing the long term strategic values for outcomes set forth by the Village Board.



2014 BUDGET LETTER OF TRANSMITTAL

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

October 25, 2013

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

It is with great honor that I present the 2014 recommended Executive Budget. The 2014 budget is the result of the hard work of the Village Board, staff, and community in outlining our goals and priorities for Bayside. The annual budget provides a fresh beginning, while building on the successes from our previous endeavors. Local government continues to be the forefront of service and accountability; and this document shapes the direction of our future.

For the fourth consecutive year, the Village's budget is presented with a zero percent property tax levy increase. The cost of operating the Village government in 2014 will be the same as it was in 2011, 2012, and 2013. The ability to maintain this standard stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization.

The 2014 overall property tax levy is the same as it has been since 2011, at \$4,372,780.

In fact, since 2009, the overall property tax levy has increased just 1.1% despite rising external costs. With property values decreasing and the resulting increase in the tax rate, the average Bayside home will pay \$15.60 more (annually) in 2014 than that of the same house in 2013. Overall expenses for Village operations will increase from \$9,241,286 in 2013 to \$9,253,543 in 2014, which is an increase of 0.13% in the Village expenditures this year.

“The Dictionary is the only place that success comes before work. Hard work is the price we must pay for success. I think you can accomplish anything if you're willing to pay the price.” – Vince Lombardi

The recommended 2014 budget is balanced, while still meeting our continued commitment to a high level of service, and is within the parameters of the financial guidelines set forth by the Village Board. The Village's budget is the blueprint for financial and policy decisions implemented during each fiscal year. The budget is the single most important document we have for providing the direction and vision for the future of our community. In each section you will find new information regarding ongoing challenges, previous accomplishments, and an eye toward the future. Within the pages of the document, you will find:

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

Long Term Strategic Values for Outcomes

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

Fiscal Integrity:

Provide strong current and future financial stability.

Civic Engagement:

Promote public spaces, community values, and transparent communications.

Service Excellence:

Provide solution-based innovative services.

Sustainability:

Preserve and promote the Village's resources.

Paid Time Off

2013 marked the first year of the newly implemented Paid Time Off (PTO), for non-represented employees. The program was designed and adopted to reduce the post-employment financial liability of the Village, while offering additional flexibility and freedom for employees to manage their time off.

Beginning in 2014, both the Department of Community & Utility Services and Dispatch employees will become non-represented, and will adopt the PTO program. Village staff began discussing this change in July, 2013 to inform and answer any questions stemming from the anticipated changeover. The Police Department will begin new contract negotiations as their contract is set to expire at the end of 2013. The possibility of their adoption of the new PTO system would provide uniformity across the organization.

Full Implementation

2013 was also the first full year of operation for the consolidated Communications Center operated by the Village. In February, the Village filled the position of a full-time Director by hiring Dan Driscoll, a retired Navy Captain, to manage day-to-day operations. The Center continues to be on the leading edge of technology, with dispatchers currently training to use the Computer Aided Dispatch program ProPhoenix. ProPhoenix is a leading software program that allows data sharing across networks and improves the accuracy and performance of public safety related tasks.

For 2014, the Communications Center will be part of an organizational shift, on the heels of the retirement of Police Chief Bruce Resnick at the end of 2013. The Dispatch Center will operate as its own department, separate from the Police Department. This provides the operation with the flexibility and oversight to make sure the most efficient, cost effective service is provided to the taxpayers of Bayside, and the entire North Shore.

Strong Financial Health

2014 represents the culmination of a multi-year effort of prudent fiscal planning as the previously established debt levy stabilization reserve account is implemented for its intended purpose; to avoid a tax levy increase when in a year like 2014, the Village's debt services increases. In 2014, the Village's financial plan includes:

- Reorganization and continued operation of the multi-million dollar consolidated Bayside Emergency Dispatch Communication Center;
- Provide full-service general government, community and utility, and public safety services;
- Full year of implementation of the North Shore Records Management System;
- Full implementation of the Paid Time Off Policy, personnel manual changes, and other employee benefit changes; and
- Continued emphasis on removal of worst rated Ash trees in Village right of way, as well as planting and diversification of the Village's urban forest.
- Continued funding of shared services including the library, health department, fire department, MADACC and 911 dispatch.

Continued Progress

Each year, the Village Board and staff set an ambitious agenda that involves in-depth performance measures, yearly accomplishments, goals and outstanding challenges. As this document outlines, 2014 is no different. With over 100 organization-wide goals, our strategic plan comes fully into focus, as we work to meet and exceed expectations, while delivering the same efficiency-based services residents have come to expect.

Performance Measurement

Concerning performance measurement, Bayside's Performance Management System recently won the 2013 International City/County Management Association (ICMA) Center for Performance Measurement "Certificate of Excellence", the highest award a governmental unit can achieve.

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

How is the Village Spending my Tax Dollars?

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at \$309,700. The Village tax rate is \$7.76/\$1,000 in 2014. 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:	\$309,700	Property Tax (Bayside portion):	\$2,403.27
Monthly Cost:	\$200.27	Sanitary sewer/Stormwater Fees	\$570.00

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

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

\$13.52

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

\$58.29

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

\$25.07

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

\$0.22

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

\$0.90

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

\$12.38

Sanitary Sewer: * Separate utility charge covers expenditures related to the maintenance and operation of the sanitary sewer system. (Annual fee is \$416)

\$34.67

Community and Utility Services:

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

\$26.40

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

\$2.44

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

\$37.35

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

\$11.28

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

\$7.92

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

\$4.50

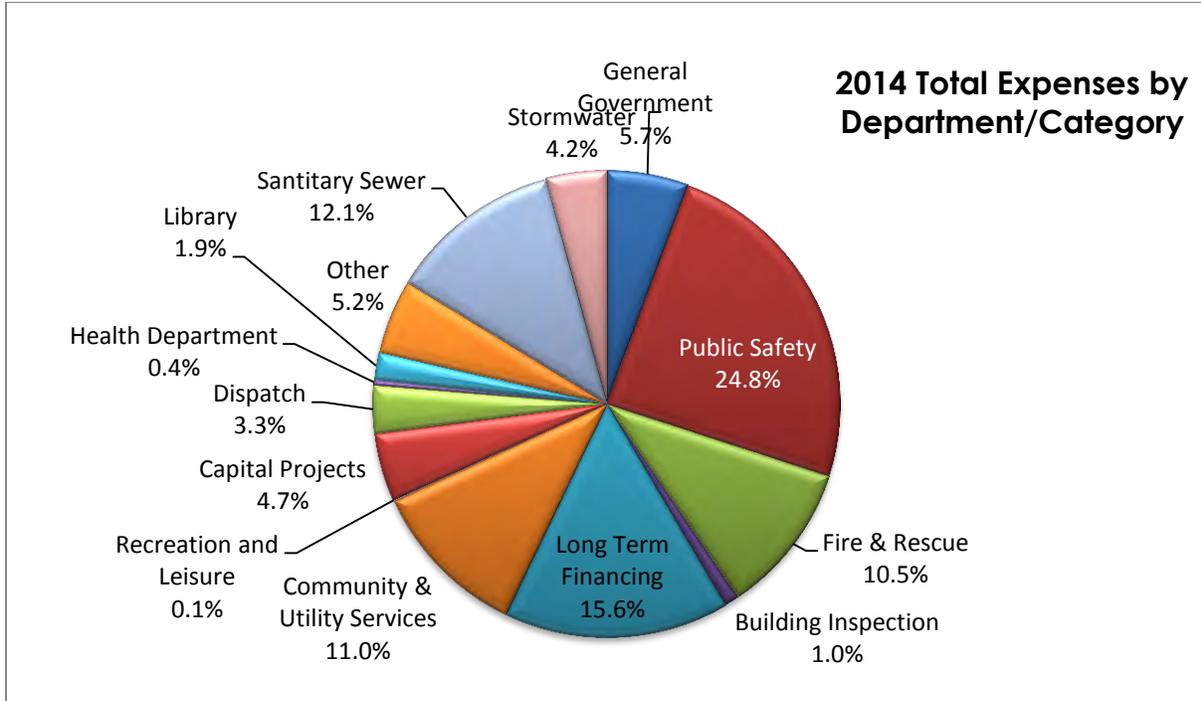
Stormwater Management:

*Separate utility charge covers expenditures related to the maintenance and operation of the stormwater management system. (Annual fee is \$154)

\$12.83

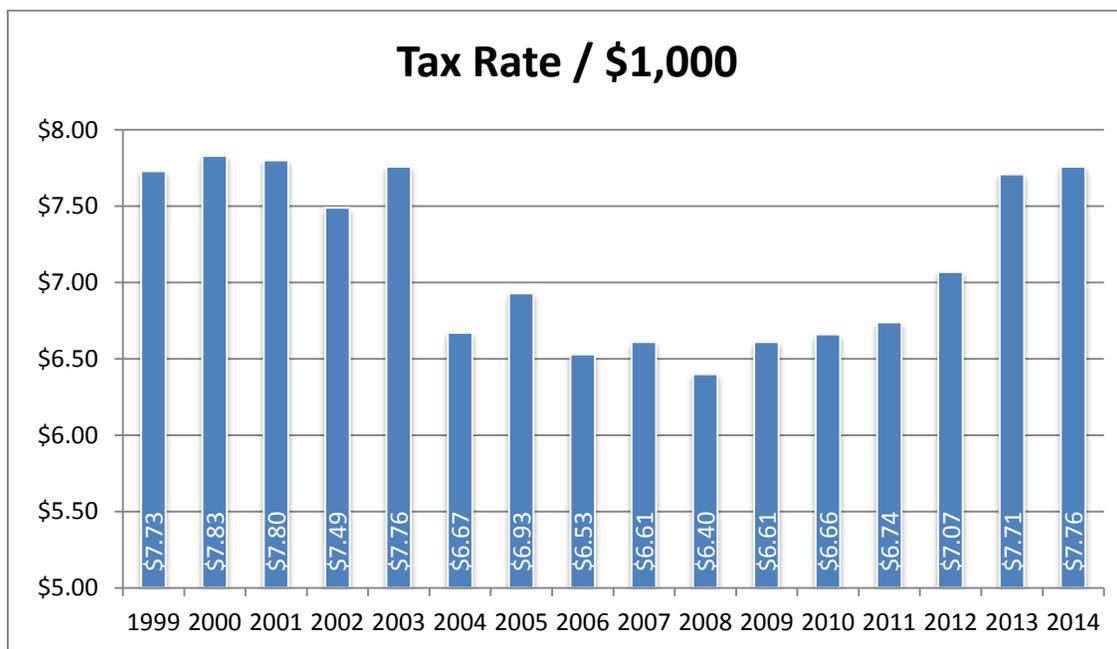
*Denotes separate fee that is not included in the tax levy.

As one can see, the cost of the services the Village provides range from a low of \$0.22 cents per month for Recreation and Leisure services to \$58.29 for Police and Municipal Court services. Below, readers can find the breakout of total expenses by service delivery area in 2014. The following chart illustrates the percentage allocation of the operational expenditures for all Village related services for 2014.



Tax Rates

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

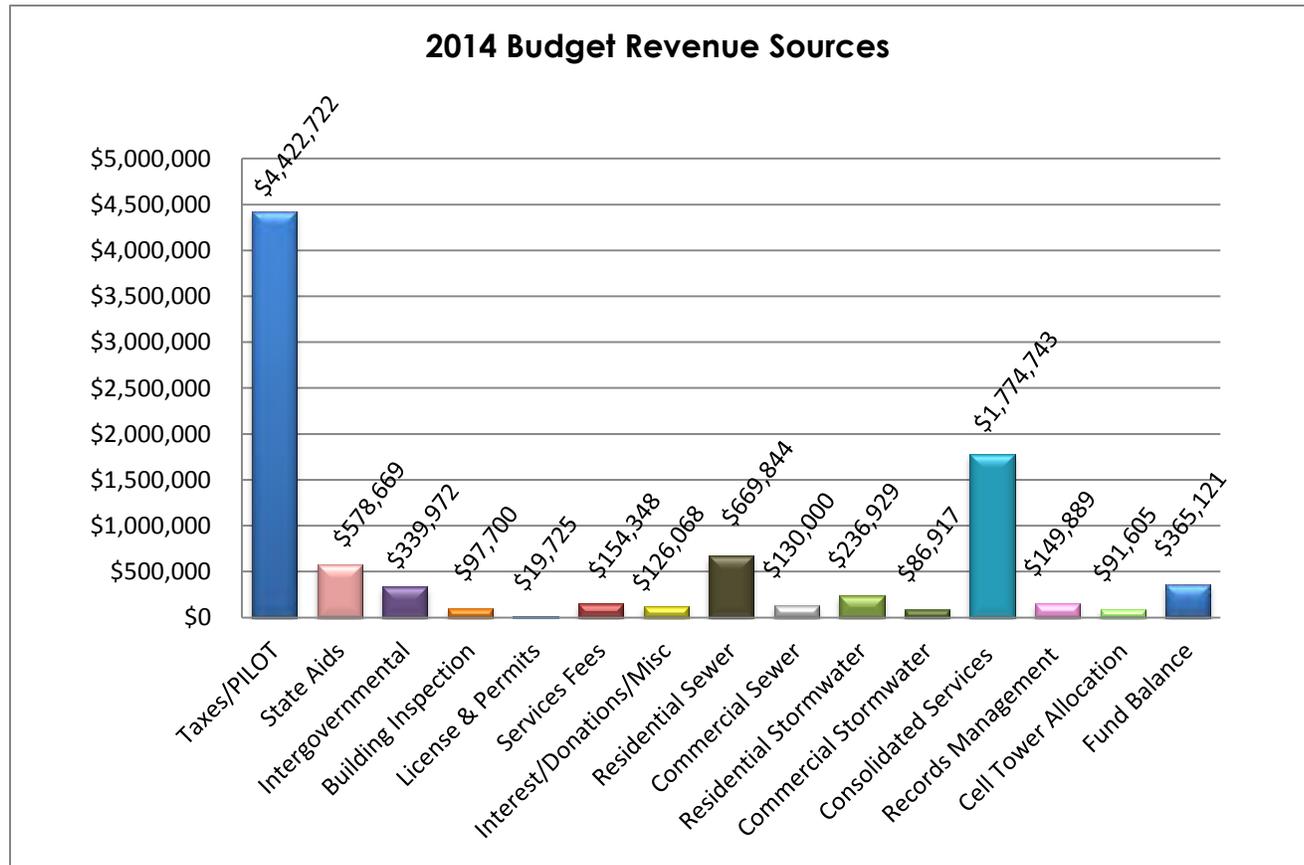


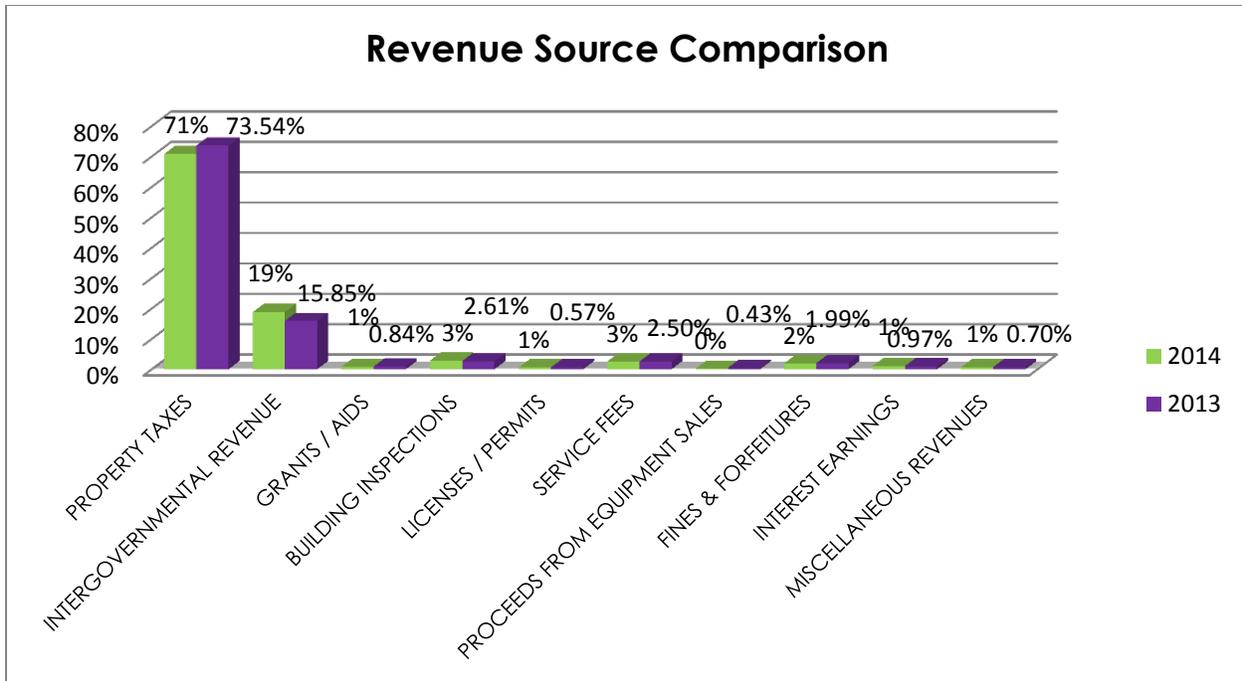
Fiscal Year 2014 Financial Plan

Overall spending of Village operations will be \$9,253,543 in 2014, or .13% more than last year, as indicated below.

	2013 Adopted	2014 Recommended	Percent Change
General Fund	\$3,626,340	\$3,562,003	-1.77%
North Shore Library	\$143,463	\$143,441	-0.02%
North Shore Fire Department	\$795,705	\$799,998	0.54%
North Shore Health Department	\$28,600	\$28,600	0.00%
Dispatch	\$1,934,749	\$2,009,614	3.87%
Long Term Financial Fund	\$1,189,727	\$1,191,877	0.18%
Sewer Enterprise Fund	\$798,560	\$922,753	15.55%
Stormwater Fund	\$364,300	\$320,059.87	-12.14%
Capital Funds	\$359,842	\$275,197	-23.52%
Total Financial Plan	\$9,241,286	\$9,253,543	

The 2014 budget relies on several third party funding sources, such as State revenues, designated accounts, and fund balance to pay for services and commodities that would otherwise be required to be paid for from the Village tax levy. In fact, the property tax levy accounts for only 47.84% of total revenue sources. Below is a breakdown of revenue sources





Utility Funds

The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be \$416/3.71 and \$154, respectively on an annual basis. This represents a monthly increase of \$0.50 and \$0.33 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 \$29,235,865. The Village's total general obligation debt principal outstanding will be approximately \$8,936,497.46, which is 30.5% of the limit. Remaining general obligation borrowing capacity will be approximately \$20,299,367.54. Debt service schedules are included within the budget on pages 123 through 128.

Capital Improvement Plan

Also included in the budget is a comprehensive capital improvement program. The Village has developed a long-term strategic process for identifying a needs-based replacement schedule for equipment, as well as overall infrastructure. A continual emphasis on the operations, maintenance and upkeep of utilities remains a prevalent priority. In addition, a nearly 20 year road replacement plan helps to outline the schedule for road repair based upon 2013 condition and cost repair estimates.

Fund Balance Health

Over the course of the last several years, the Village has made a concerted effort to designate and or reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of the 20% 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 102 through 103.

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 2013. This marks the sixth 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 2014 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, Milwaukee Business Journal, 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 2014 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, Deputy Village Manager Alex Henderson, and Management Assistant Rebecca VanRegenmorter, whose talent, knowledge and countless hours of hard work made the creation of this budget possible.

Respectfully Submitted,

Andrew K. Pederson

Andrew K. Pederson
Village Manager

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2014 Budget in Brief



The Village of Bayside is pleased to present the 2014 budget in brief. The BIB is intended to provide a snapshot overview of the executive budget, giving readers a easily readable summary. The 2014 budget includes the same service levels as previous years, without an increase to property taxes. In fact, the Village has operated on the same tax revenue amount each year since 2011. The overall levy has increased just slightly over 1% since 2009.

In addition, for the sixth consecutive year, the Village was honored to receive the Government Finance Office Association Distinguished Budget Presentation Award. This award measures the document based upon policy, financial plan, operations guide, and as a communications device.

2014 Budget Highlights

- 0% Tax Increase
- Continued Community Events
- Maintenance of Service Levels
- Investment in Infrastructure
- Adopt-a-Tree Program
- Technology Improvements
- Personnel Policy Changes
- Emerald Ash Borer Program Plan
- Records Management Implementation

Average Monthly Payment for Bayside Services

Police & Municipal Court	\$58.29	Other	\$12.38
Long-Term Financing	\$37.35	Capital Projects	\$11.28
Sanitary Sewer	\$34.67	Dispatch	\$7.92
Community & Utility Services	\$26.40	Library	\$4.50
Fire and Rescue	\$25.07	Building Inspection	\$2.44
General Government	\$13.52	Public Health	\$0.90
Stormwater Management	\$12.83	Recreation & Leisure	\$0.22

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, approximately 25% of the total collected 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 in Bayside.

- Average Assessed Home Value \$309,700
- Average Monthly Tax Bill (Bayside Portion) \$200.27



BUDGET SCHEDULE

April 2013

- 19 Begin personnel costing worksheets, 2012 performance measurement compilation, and 2013 revenue projections.
- 23 Capital Improvement Plan (CIP) documents distributed to department heads for review and update.

May 2013

- 31 Personnel costing worksheets, 2012 performance measurement compilation and 2013 revenue projections.

June 2013

- 4 Draft budget guidelines and parameters discussed among Village staff.
- 13 CIP department requests due and performance measurement review meeting

July 2013

- 1 Department heads complete 2013 year to date and year end projections.
- 1 Five-year budget projection begins.
- 12 Draft 2014-2024 CIP completed which includes roads and funding.
- 29 2013 long term goals-strategic initiatives progress updates due to Village Manager.
- 31 Five-year budget projections completed.

August 2013

- 1 Zero based budgeting personnel worksheets and preparation sheets distributed to department heads.
- 1-2 Initial sub-committee meetings to review 2013 projections, performance measurements, five-year budget projections, identify operational, service, personnel, and community issues to address in 2014 budget and discuss preliminary budget guidelines. Sub Committee review of 2014 budget guidelines and parameters; Discussion of five year budget projections and any operation issues/projects impacting the 2014 budget.
- 15 Department budget requests due.
- 15 Committee of the Whole and Village Board of Trustees approval of budget guidelines and parameters.

September 2013

- 3 2014 Long Term goals by each department completed and submitted to Manager.
- 13 Status of 2013 Village-wide goals updated by each department head. Performance measurement completed.

October 2013

- 17 Distribution of the Village Manager's recommended budget.

21-31 Sub Committee meetings (F&A, DPW, Public Safety) to review Manager's recommended budget and CIP.

November 2013

7 Distribution of recommended budget to the Board of Trustees, sanitary sewer and stormwater utility fee for Public Hearing and to the Board of Trustees for consideration and approval.

21 Public hearing, final consideration and approval of 2014 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2013

2 Tax bills mailed.

BASIS FOR BUDGETING

The basis of budgeting or of accounting refers to the timing of revenue and expenditure recognition. The Village's governmental funds use the modified accrual basis of budgeting and accounting. 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 2014, the Villages fund structure contains the following funds:

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

The Village reports the following funds:

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

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

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

4. **Consolidated 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. **Records Management System Fund(s)-** The Records Management System fund accounts for the resources for the operation of the records management systems for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire Department. Fund 27 houses all the operating and maintenance monies, while fund 47 serves as the capital fund for technology purchases.

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

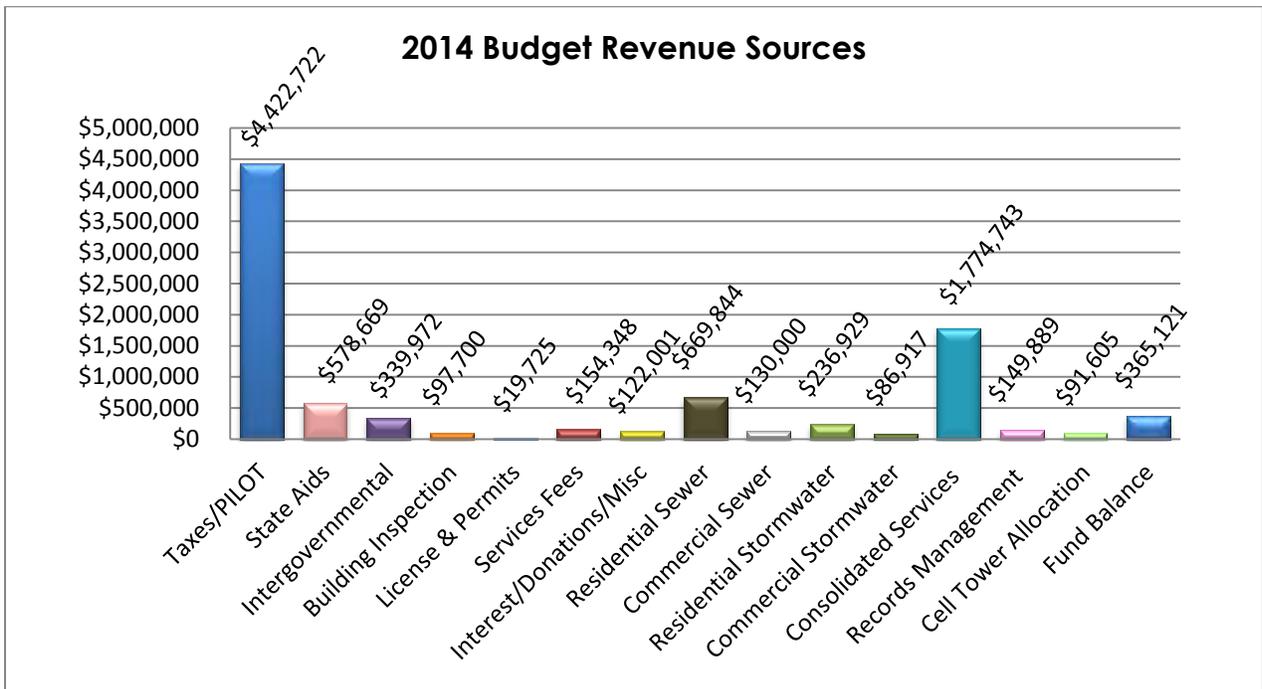
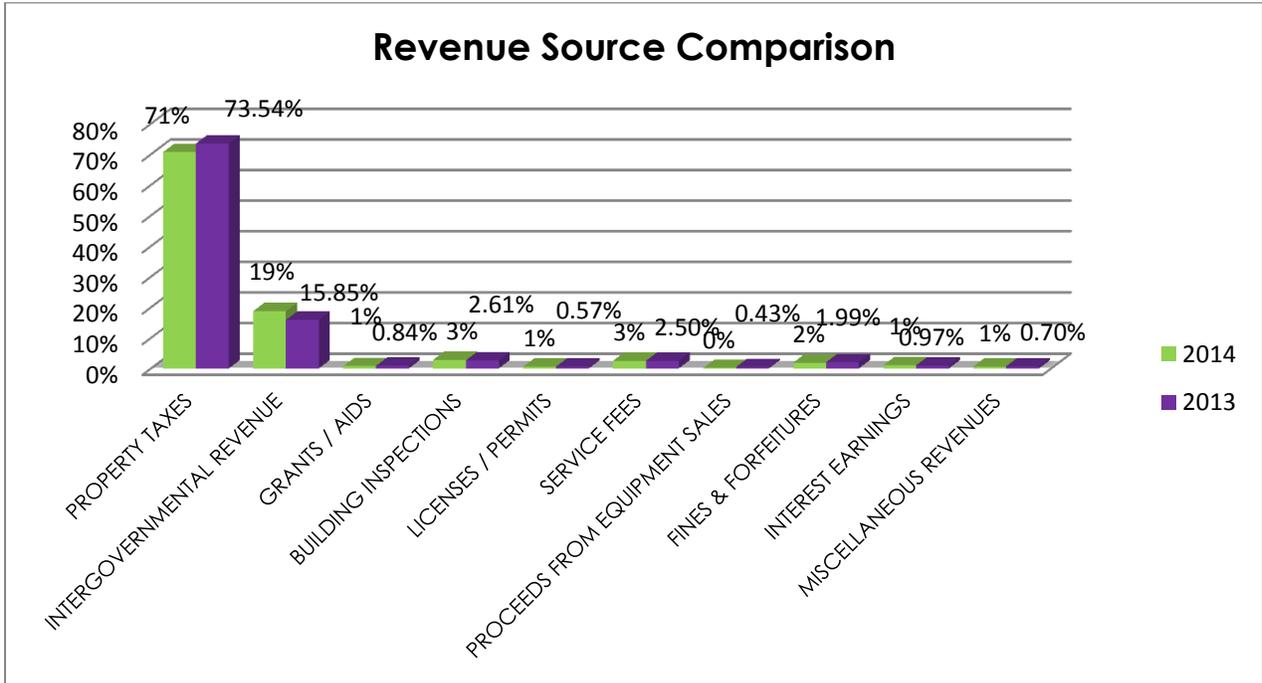
7. **Capital Funds-** The Capital Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities in each department other than those financed by proprietary funds.

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

REVENUE SOURCES AND TRENDS

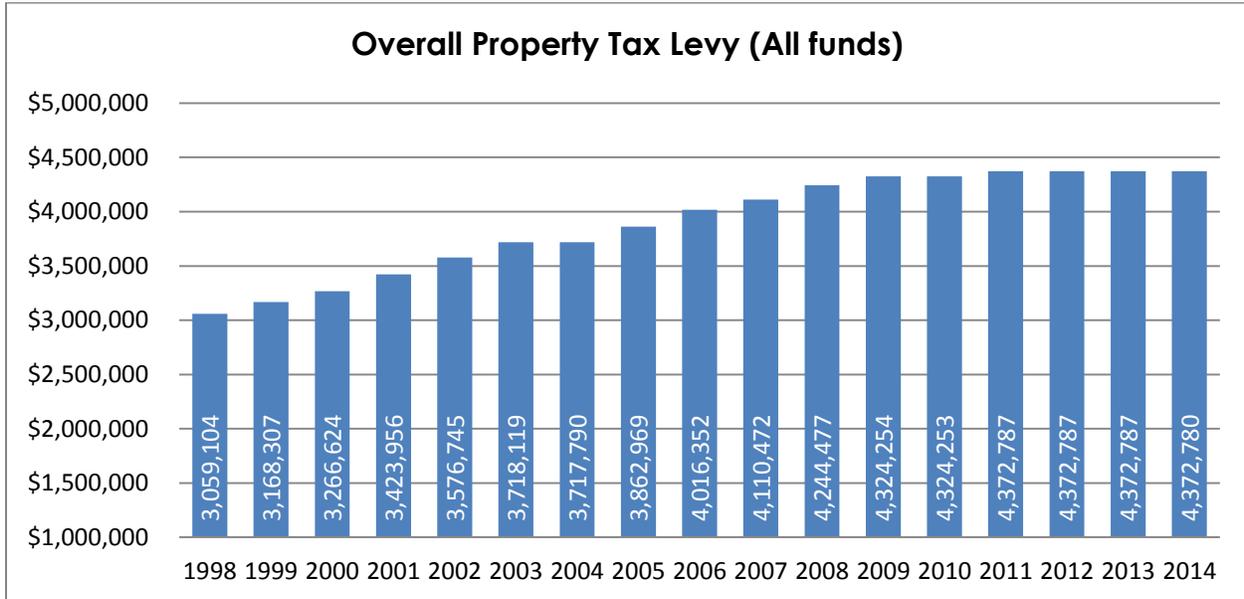
Property taxes represent the largest source of revenue for the General Fund, providing over 71% of the operating revenue. The following charts show a comparison from where the General Fund monies are received.

2013 & 2014 General Fund Revenue Source Comparison

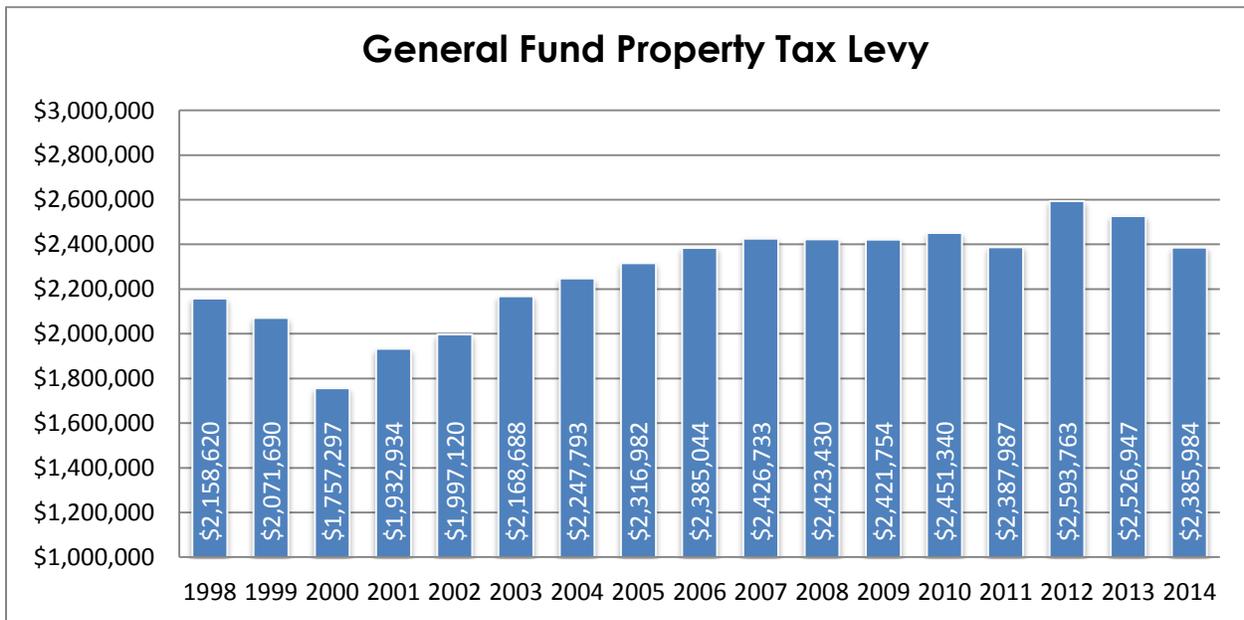


Property Tax Revenue

The amount of the property tax levy for 2014 is the same as it was in 2011. The overall property tax levy for all funds is \$4,372,780. 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 8.8%. The general fund property tax levy is just one portion of the general fund.



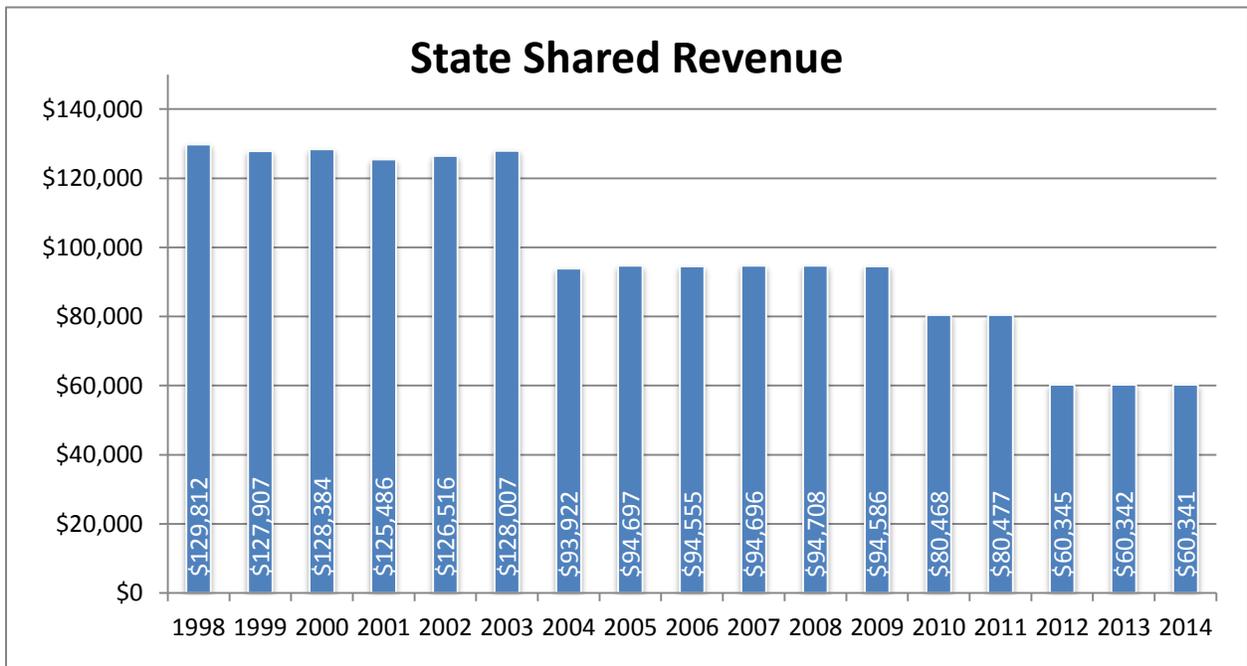
State of Wisconsin Monetary Aids

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

- The State Transportation Aid is the next largest source of revenue at 10.1%. The 2014 anticipated allocation is \$348,268 which is a \$18,624 (5.6%) increase from the 2013 amount received.
- The State funding provision for expenditure restraint is the third largest source at 3.1%. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for 1.8% 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 increased by 5.5% in 2014.

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



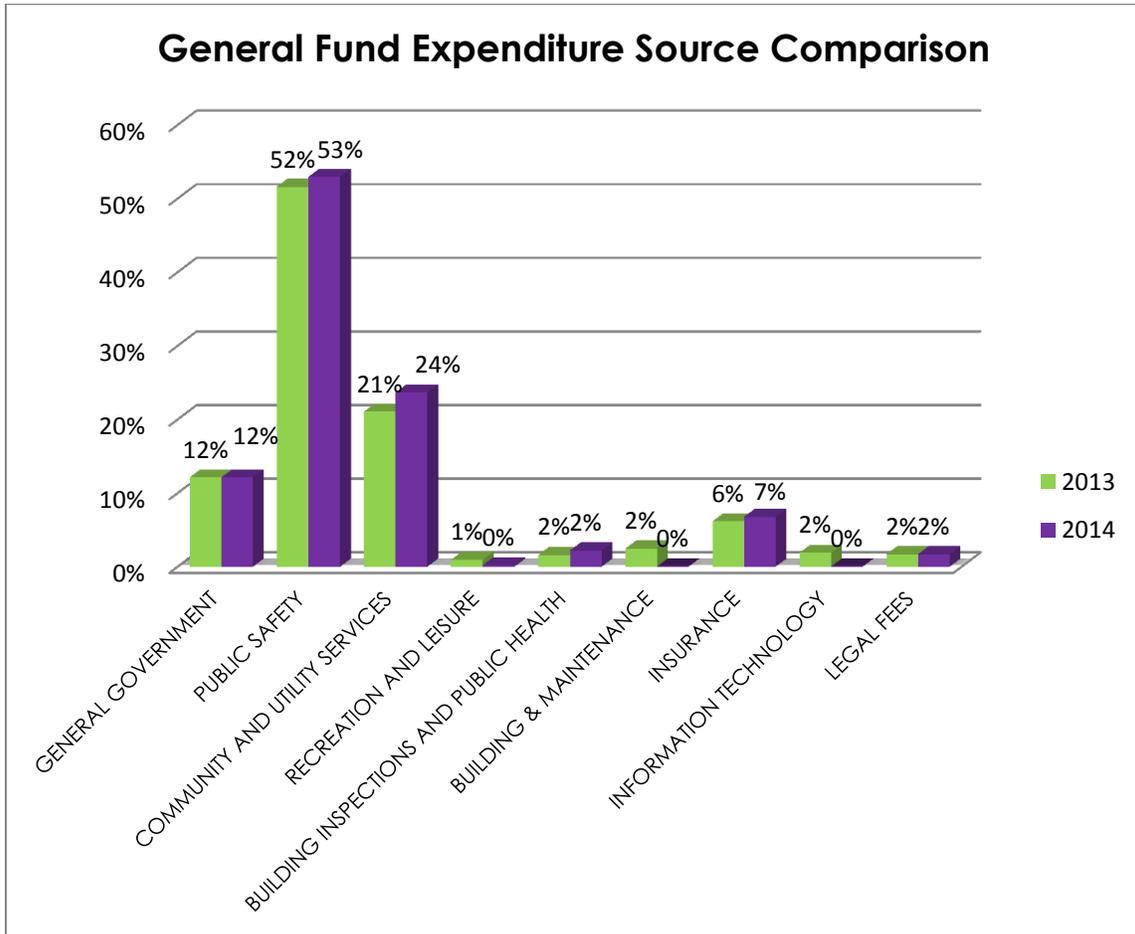
Other Revenue Sources

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

EXPENDITURE TRENDS

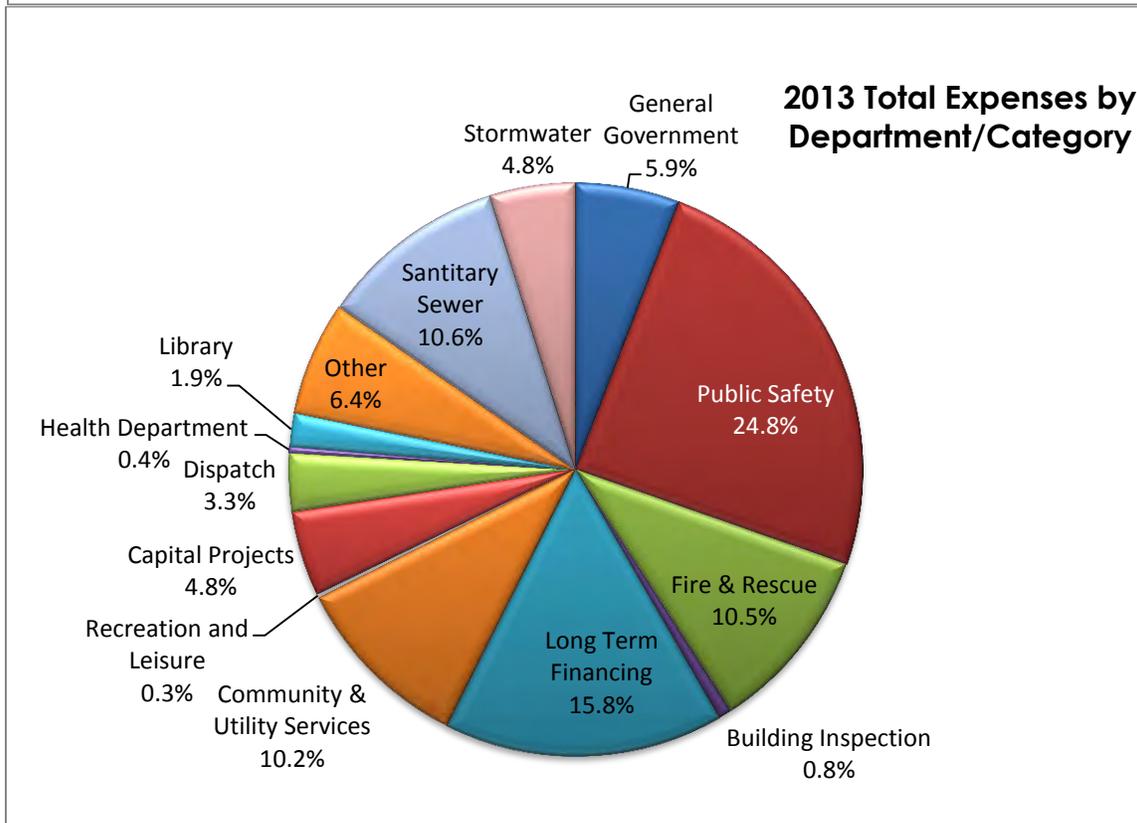
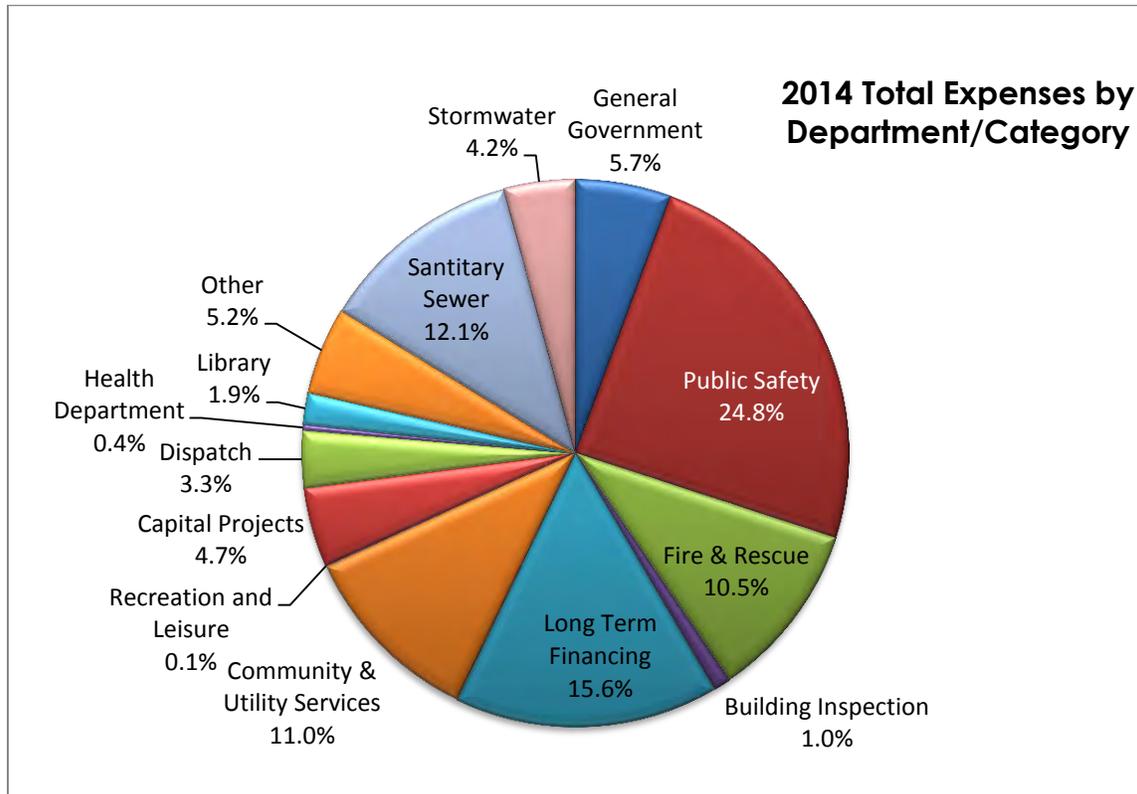
Police expenditures account for over half of the annual general fund expenditures spent in both 2013 and 2014. The charts below illustrate where General Fund monies are allocated.

2013 & 2014 General Fund Expenditure by Function



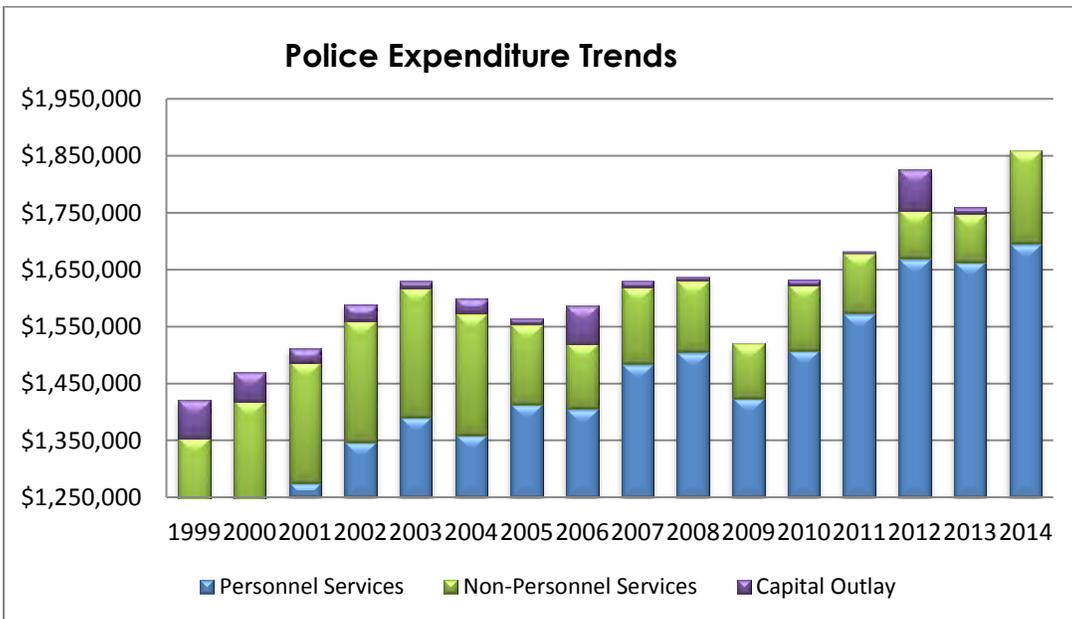
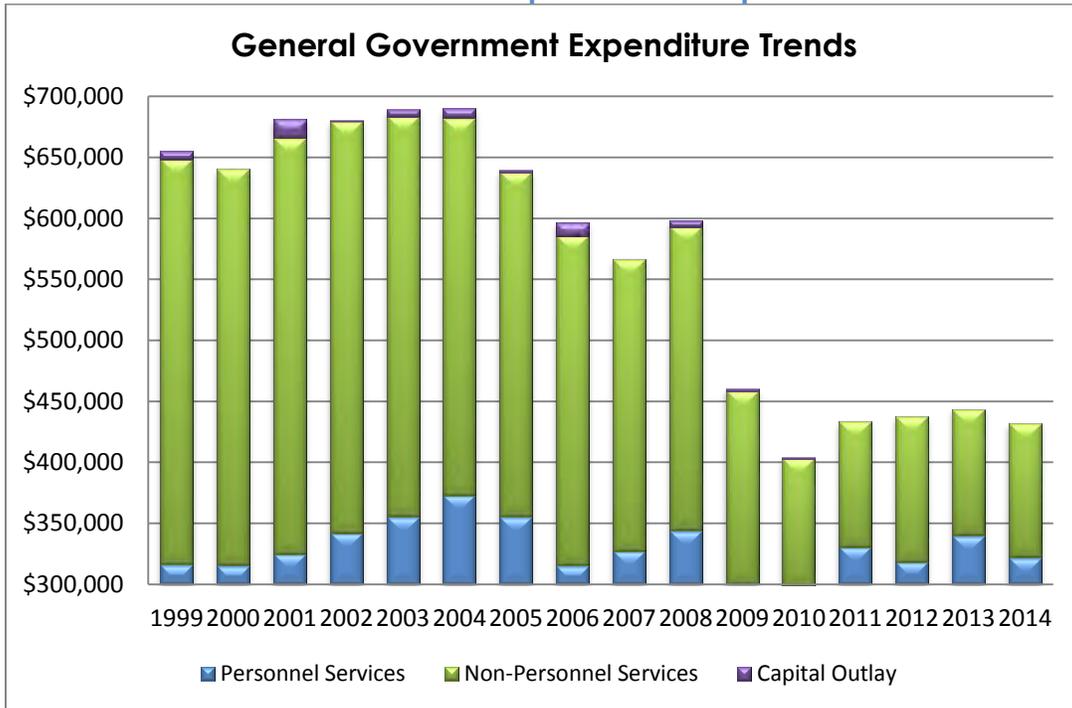
For 2014, the general fund expenditure accounts remain relatively flat or are very similar in comparison to 2013 levels.

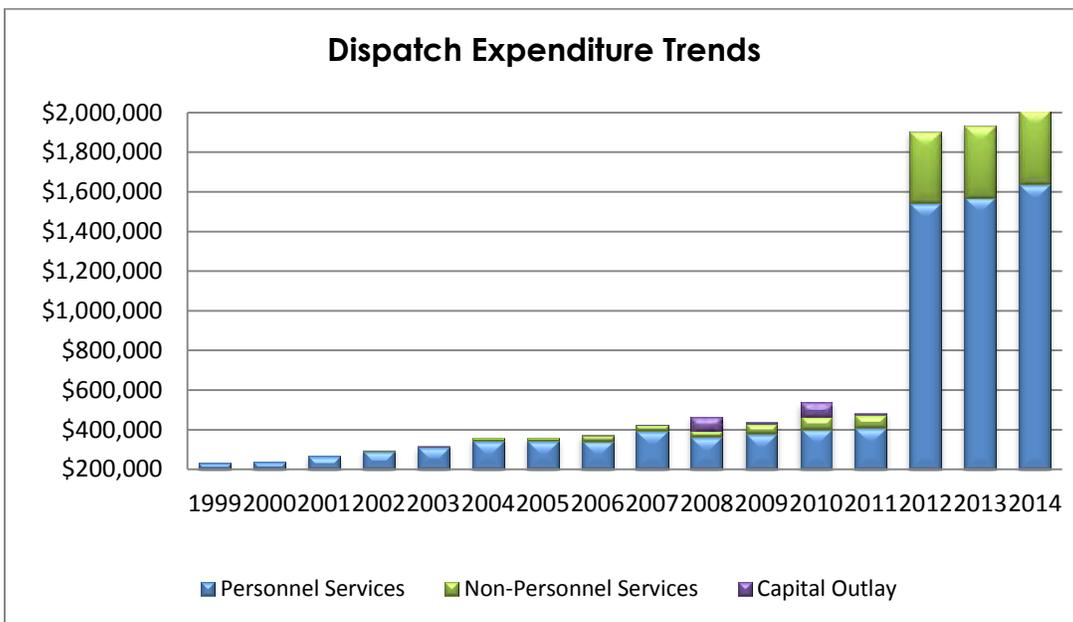
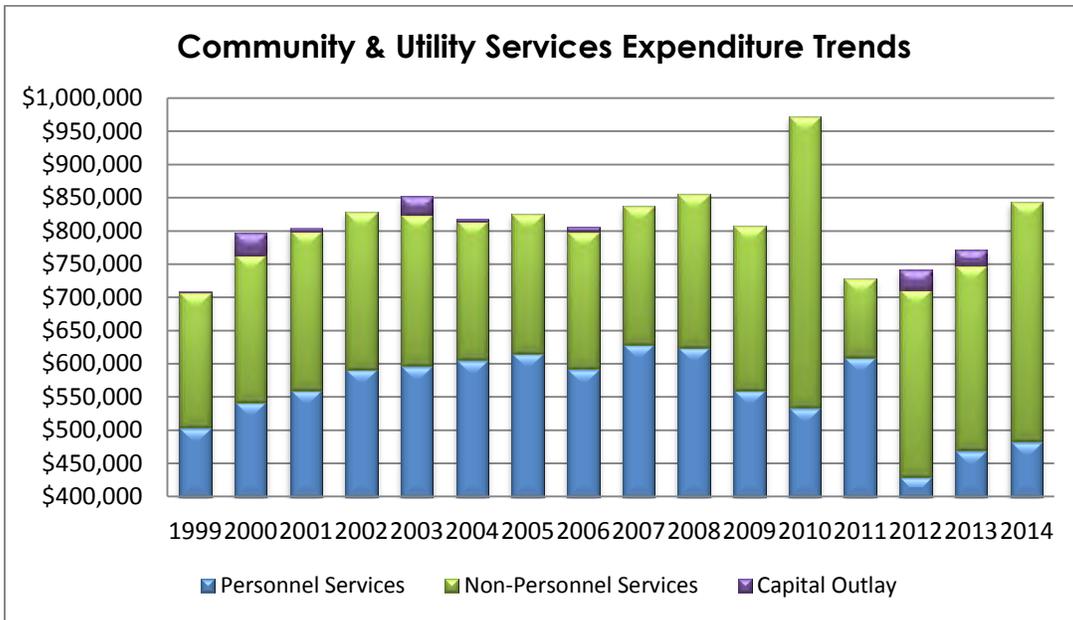
All Village revenues are allocated proportionately as illustrated below. When the overall property tax revenues are included, the Village budget is allocated as illustrated below:



Readers can observe the expenditure changes by category from 2013. These charts illustrate the breakdown of funding among the general fund.

2014 General Fund Departmental Expenditures





**For all graphs; 1999-2012 are actual, 2013 are adopted, and 2014 amounts are proposed*

PERFORMANCE MEASUREMENT

For the 2014 budget, the Village's award winning performance measurement program continues to be based on the Values for Outcomes set forth by the Village Board. These measurements assist Village staff and Village Board members in planning, evaluating, allocating resources, budgeting, and ultimately making policy decisions. For 2013, the Village's performance measurement program received global recognition for excellence by the International City/County Management Association.

ICMA

Leaders at the Core of Better Communities

This Certificate of Excellence

is presented to

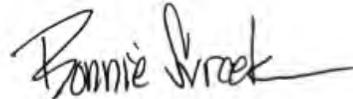
Bayside WI

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

Presented at the 99th ICMA Annual Conference
Boston/New England
24 September 2013



ROBERT J. O'NEILL JR.
ICMA EXECUTIVE DIRECTOR



BONNIE SVRCEK
ICMA PRESIDENT



WAYNE SOMMER
ACTING DIRECTOR

Case Study #1: Emerald Ash Borer Prevention

Focus of Case Study

Bayside has been fortunate to not yet have had a confirmed case of the Emerald Ash Borer (EAB). Proactive measures have enriched the Village's diverse urban forest maintain the Village's aesthetic appeal and property values, and can also help prevent the spread of disease, such as EAB. This case study examines measures taken by the Village to proactively combat EAB.

Lessons Learned

Lesson #1: Pursue grants with more emphasis on EAB urban forestry projects.

Lesson #2: Continue public/private partnerships to spread the cost of replacing ash trees and sustaining overall urban forest.

Lesson #3: Continue to diversify the Village's urban forest of species of tree accounting for more than 12% of the total Village owned trees.

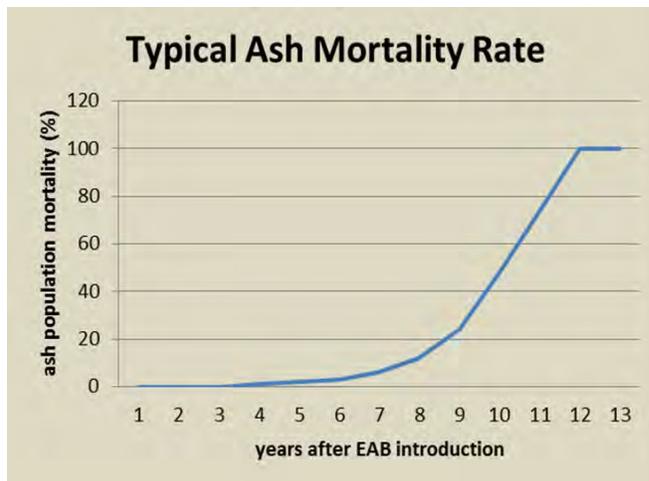
Lesson #4: Educate residents on the importance of a healthy urban forest.

Stop it Before it Starts

Bayside has been forced to take proactive measures to avoid being yet another Milwaukee County community with a confirmed case of the devastating Emerald Ash Borer (EAB). Continuing current programs and instituting new best practices are the foundation for Bayside's forestry program, and the Village looks forward to continuing to stop EAB before it starts.

Potential for Disaster

Once EAB takes hold in a community, ash tree mortality rates rise exponentially. The following chart is an example of how important it is to take the threat of EAB seriously and make a strong commitment to its prevention.



Source: Wisconsin Department of Natural Resources

Communities make themselves more susceptible to EAB by not removing unhealthy ash trees and by lacking diverse forestry. When care is not taken and too many of one species is heavily concentrated in one area, disease can wipe out entire forests. Not only does this involve loss of trees, it can affect entire ecosystems and pose threats to neighboring communities.

The following aerial photos, taken in southeast Wisconsin, show just how devastating EAB can be to areas of concentrated ash trees. Because of this potential, the Village has been identifying vulnerable ash trees and targeting them for removal.



These photographs taken in Oak Creek in 2013 show the mortality rate from EAB about 5 years after its introduction in 2009.

Thinking Ahead

In 2013, an emphasis was placed on removing susceptible trees throughout the Village in order to lower the risk of EAB detection. By examining best practices adopted by other communities, the Village developed a tree removal plan with cost effectiveness and efficiency in mind. A bucket truck was rented so crews could “top”, or remove, upper portions of trees that Village-owned equipment could not reach. Once targeted trees throughout the Village were topped, crews removed remaining tree trunks. Trees were removed based on their condition as diagnosed in the 2010 grant funded tree inventory.

The variety of trees offered also helps the Village strive to meet its 12% specie requirement, in place in part to prevent the devastation of widespread disease. Eight communities in Milwaukee County have confirmed cases of EAB. Bayside takes the threat of EAB seriously and has taken significant steps in the past few years to address this issue. In late 2008, the Village underwent the development of a joint readiness plan (adopted in 2009) with the Villages of Brown Deer, Fox Point, River Hills and the Schlitz Audubon Nature Center.

The plan itself outlines several key areas with regard to the infestation of Emerald Ash Borer, including, but not limited to:

- Goals, Objectives and Strategies
- Alternatives to Eradication
- Tree Inventories
- Ash Management
- Outbreak and Response
- Assessment
- Communication
- Tree Planting Guides



A “topped” tree ready for the second step of the removal process

As part of the EAB Readiness Plan, member communities are required to provide mitigation opportunities to offset what has been described as an “unavoidable” infestation. The Village has participated in several preventative action steps to combat the arrival of EAB, including:

- Completed a professional Village-wide tree inventory to identify all trees on Village owned property;

- Implemented a 12% maximum specie threshold, ensuring maximum diversification of newly planted trees to prevent from catastrophic future tree loss;
- Began Village-wide “Adopt-A-Tree” program, where residents volunteer to maintain newly planted right-of-way trees;
- Began a Village tree farm to help regenerate and replace trees as needed;
- Recognized as a Tree City USA for five consecutive years, and received its first *Growth Award* designation for 2011;
- Planted over 800 new right-of-way and publicly owned trees since 2007.

Much of this work has been funded through Wisconsin Department of Natural Resources Urban Forestry grants. The Village continues to search for new and improved ways to continue to reinvest and grow our urban forest. The Village is reapplying for Wisconsin DNR Urban Forestry Grant funds in 2013 to specifically address the EAB threat through the following means:

- Staff training on identifying and handling EAB infected trees;
- Updated GIS inventory of existing and new trees planted by the Village;
- Removal and safe disposal of EAB infected or susceptible Ash Trees or other dead/dying trees;
- Planting additional non-Ash trees in the right-of-way to diversity the Village's tree stock.

Bayside remains committed to seeking out and pursuing creative ways to fund and implement innovative urban forestry projects, and to use the most up-to-date methods and technologies to protect Bayside against the Emerald Ash Borer.

How to pay for it

Funding for urban forestry maintenance and improvements has remained a persistent concern. The Village has and will continue to exhaust all possibilities for EAB prevention through grants, training and education, and existing programs. By prioritizing public-private partnerships, such as the Adopt-a-Tree program, the Village can stretch its resources over multiple objectives.

Case Study #2: Reducing our Environmental Impact

Focus of Case Study

After evaluating the cost of producing paper meeting packets, the Village has chosen to utilize technology to reduce costs and the environmental impact of using paper.

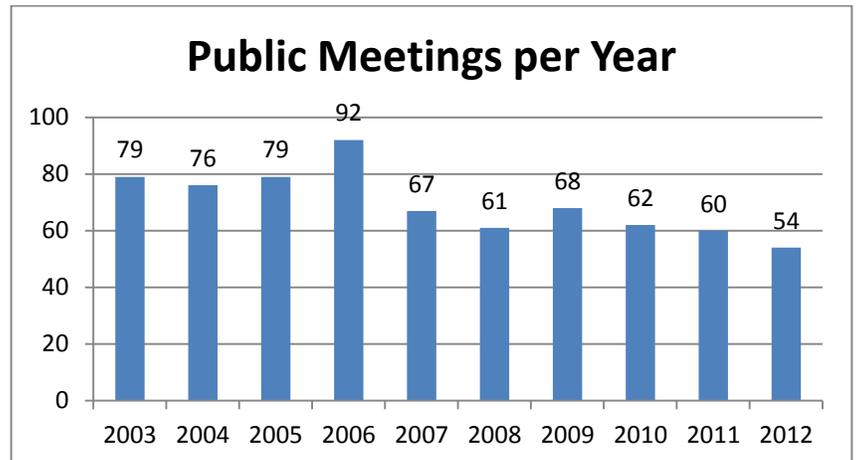
Lessons Learned

Lesson #1: Evaluate the costs of current practices to see if they are the most effective.

Lesson #2: Utilize changing technologies that can help reduce cost and environmental impact.

Out of the Village's technology initiatives, a new positive outcome has evolved – reduced environmental impact. The use of technology has allowed the Village to reduce, and in some cases, totally eliminate the need for paper copies in previously paper intensive processes.

One area where technology has made a dramatic difference is on the production of packets and agendas for the Village's Board and Committees. Village Trustees and staff receive agendas and supporting document for every Village meeting, with at least 50 public meetings occurring per year.



Cost Analysis

The Village was using approximately 175 sheets of paper for normal assembly of all packets on a monthly basis. Special documents such as a stormwater management plan, comprehensive plan and budget make up approximately 8,000 additional pages of printing/copying. The Village created 25 packets each meeting. Thus, on an annual basis, the Village used to use well over 52,000 sheets of paper or 105 reams.

Each meeting packet would take approximately four hours each (on average) to copy, assemble, and deliver. This equates to roughly 208 labor hours annually dedicated to the packet process. Many of these documents are often reduplicated for multiple meetings (one copy for Committee of the Whole, one copy for the Board of Trustees). Police Officers delivered each of the packets to committee members' homes, which took approximately two hours of an officer's time.



Hard Costs

Using the time and resource estimates, the following outlines the actual monies expended to create the packets on an annual basis.

1. Paper \$388.50
2. Black/white copies \$367.50
3. Color copies \$1,417.50
4. Special document copies \$1,000

Thus, on average, it cost the Village approximately **\$3,173.50** on an annual basis to complete packet assembly from start to finish for the regularly scheduled meetings.

Soft Costs

The following outlines the indirect costs associated with packet assembly and delivery. While these costs will be incurred either way, they would be spent on areas other than packets.

1. 128 Labor hours for assembly \$4,387.84
2. 80 Labor hours for packet delivery (Police Officers) \$4,593.68

A total of **\$8,981.52** of indirect costs was allocated annually to provide packet assembly and delivery.

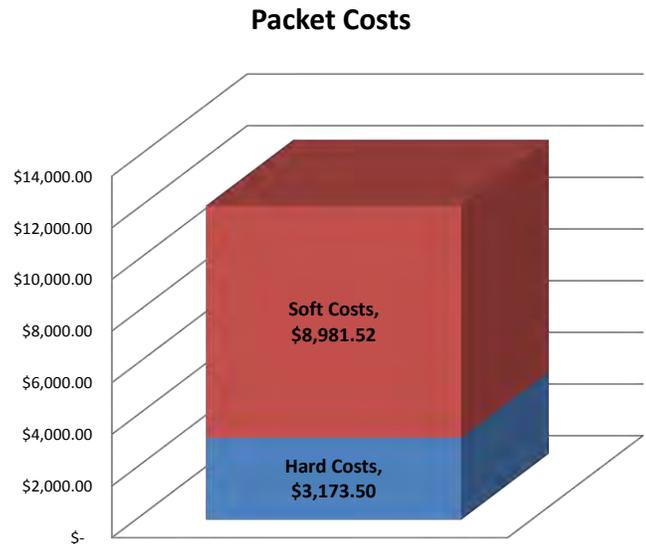
This means the total annual cost, if you count both hard and soft costs, was **\$12,155.02**

New Approach

After calculating the costs the Village knew that this type of packet creation was not sustainable. With the continued rising costs of supplies and with the strain on staff time, new ideas needed to be developed. To reduce the amount of paper used and the amount of staff time dedicated to creating packets, the Village has focused on utilizing available technology.

Today, only a few printed packets are created and printed for each meeting. The packet is then posted on the Village website where anyone can access it. Committee members receive an e-mail notifying them when packets have been posted on the website so they can access them. With the new technology of e-readers committee members can have the information with them during meetings. E-readers even allow members the capability of highlighting or recording notes. Members can also, after reviewing the information, choose to print only the select pages that they need.

Using the website, e-mail and e-readers has allowed the Village to greatly reduce not only costs associated with everyday operations, but also reduce the environmental impact of using paper. The Board and Committee members are still receiving the information they need and the Village staff and Police Officers are able to devote more of their time to other tasks. As technology continues to change, the Village will continue to evaluate other ways that technology can help reduce our environmental impact.



Case Study #3: Snow Removal – Being Environmentally and Economically Responsible

Focus of the Case Study

This case study explores seasonal salt usage for the removal of snow/ice. Identifies the different types of materials used, and how seasonal variables play a role in usage and ordering.

Lessons Learned

Lesson #1: Benchmark the amount of salt used, and labor hours spent for snow removal.

Lesson #2: Examine factors that play into the amount of salt used.

Lesson #3: Determine additional options to help lower overall snow removal hours and improve conditions on streets.

Winter Season

Each year, Bayside and Wisconsin residents alike enjoy the warmth of summer, the changing colors of fall, and then begin to prepare for winter. For Bayside Community & Utility Service crews, the task is no different. With winter comes preparation of equipment, use of new techniques, and the challenges that come with snow, ice and sub-freezing temperatures.

In Bayside, the ability to quickly and efficiently remove snow, mitigate ice, and make streets and sidewalks safer for vehicles and pedestrians has been an evolving process. Years ago, several pieces of equipment were needed to perform specific tasks. Now, equipment is able to perform more than one job, which means quicker, more efficient snow and ice removal.

In addition, the Village also tracks its use of both liquid and rock salt used during each event, and subsequently, each season. While every snow event is inherently different, given ambient temperature, road temperature, future forecast, etc., the tracking of labor hours and salt usage helps provide a guideline for future years, and subsequently, assists in budgeting for expenditures related to removal.

A Safer Approach

Perhaps one of the more significant additions to the Bayside fleet is the addition of vehicles and equipment that provide the operator with a safer experience. LED lighting keeps vehicles visible in storms, keeping other drivers aware of their location. Also, in-cab reverse camera monitors give operators a clear view of what's behind them when backing up. This is a major component to avoiding vehicle accidents, as snow removal requires significant backing up, and the large equipment and material can often obstruct mirror views. Since the installation of the cameras in 2010, there have been no reported accidents in reverse during snow related events.

Clearing the Way

While regular snow removal utilizing plows and plow wings helps to clear off the majority of snow that has accumulated on roadways; the biggest component of providing clear roadways is the use of salt, or a brine to help melt existing snow and ice, while lowering the freezing rate on the roads as well. The following materials can be utilized, but may not be used during each event depending upon the antecedent weather conditions:

- Rock Salt
- Salt Brine (liquid solution)
- Liquid Calcium Chloride (added to rock salt at spinner)
- Ice Control Sand

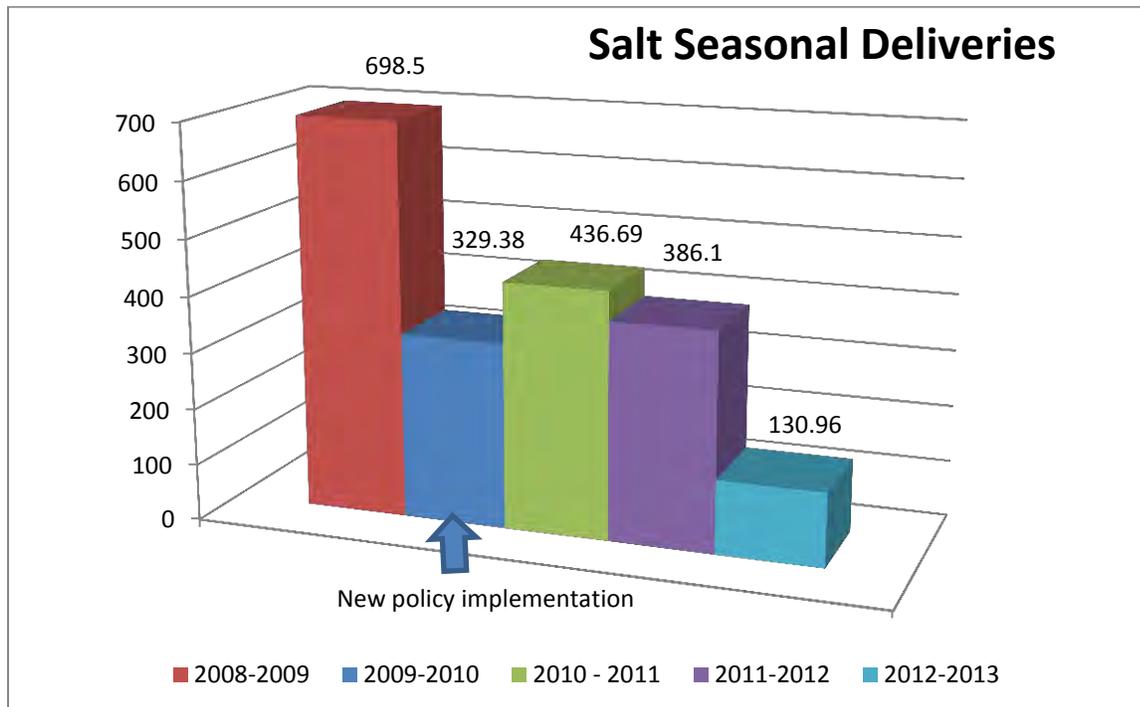
Anti-icing is applying chemicals to roadways to prevent frost and ice. In 2012, the Village, for the first time, utilized an anti-icing setup, which included pre-treating major thoroughfares with a salt brine, designed to keep streets safer for a longer period and to help keep the snow from bonding onto the roadway.



Picture of the anti-icing prewet system put in place in 2013.

Salt Usage: By Season

As noted, each winter weather event is different, and the same can be said for each season. The “seasonal” moniker is intended to show usage over a full winter (usually November – April). As such, some of the salt purchased utilizing previous year’s contracts is stored and used the following season – this affects the following year’s purchasing needs. Operators are also responsible for filling out usage sheets, where they estimate the amount of salt used for each event (number of truckloads, gallons of brine used, etc.). In addition, because the cost of salt usually increases from year to year, the Village attempts to purchase salt so that the salt storage shed is often filled prior to the end of one year. Depending upon the amount of salt used year to year, this can provide significant cost savings on a year-by-year basis.



The chart exemplifies the difference in seasons. The winter of 2008-2009 was one of the highest event winters on record, with the Milwaukee area setting records for total inches of snow received. In fact, one snow event totaled over 24'' in a 24 hour period. In contrast, the 2011-2012 winter cycle was one of the most mild on record. As such, the following years salt order was quite low (130.96 tons), because of the existing stockpile.

Environmentally Aware

While evaluating the amount of salt ordered and utilized, staff has the ability to monitor the amount and type of salt used during particular events and overall seasons. This has a drastic impact on the environmental impact of the salt usage. For example, the Village can then limit the amount of calcium chloride used for only during extremely low temperatures.

Summary

The Village continues to monitor the amount and type of salt used during each event and season. In addition, new types of brines and solutions are examined as possibilities to help reduce man-hours and improve upon vehicle and pedestrian safety. Other materials such as beet-juice and cheese brine are being used throughout the state, and their affects will be analyzed for possible use in Bayside as well.

Case Study #4: Municipal Water – A First In Wisconsin

Lessons Learned

Lesson #1: Work proactively with interested groups to find common ground.

Lesson #2: Find a champion for the cause.

Lesson #3: If the public perceives the decision making process of a project to be “fair”, it is willing to live with a project that impacts different interests unequally.

Lesson #4: Professionals do not have a monopoly on coming up with good solutions to problems.

Lesson #5: Whether an interest will be willing to accept a particular solution to a problem depends not just on what that solution looks like, but on whether it feels that the solution is being “imposed” on it.

Water & It's History

For the majority of Bayside residents, nearly 60%, municipal water is an unknown, as private wells and private shared wells are the major forms of water delivery to homes. However, in 2011, a few Bayside citizens began a grassroots endeavor to connect to municipal water on a large scale.

For many long-term residents, the concept of connecting to municipal water is certainly not a new one. More than one referendum and several town hall style meetings have covered the topic over the past 30 plus years. While the community never agreed to connect the entire Village at once, certain subdivisions have connected at different times throughout the years. Two major connections include:

- Pelham-Heath shared wells;
- North Shore East shared well

These large-scale conversions moved approximately 475 homes to municipal water, and also brought the needed infrastructure to the area that would help spark the 2013 project(s).

Laying the Groundwork

The main driving factor for providing municipal water in 2013 stemmed from the condition of existing shared well infrastructure, as well as water quality, for the neighborhood located in the southwest portion of the Village.

One private shared well trustee, Howard Feiges, decided that consistently paying large sums of money for failing cast iron pipes was no longer sustainable. He approached the Village to begin organizing a movement towards the conversion to municipal water, which is operated by the City of Mequon water utility.

Howard began his plight by working with other shared well systems in the neighborhood, to find an immediate base that would help move the conversion forward. With preliminary engineering and cost estimates completed by the middle of 2012, Howard began a quest to determine the most appropriate route, while also garnering the most participants in the process. Initial work began with a survey sent to 200 homes in the neighborhood, asking questions relating to well water quality and how much money they spend on average maintaining their wells. Soon, public



Resident Howard Feiges speaks to residents about municipal water at the Bayside Picnic.

information meetings would follow to help provide new information relating to the potential to connect to municipal water.

A Voluntary Agenda

While the conversion to municipal water is not necessarily a new one, the evolution of the voluntary connection in Bayside provides several different variables and challenges. For example, while most water utilities install infrastructure and require hookup by every home along the route, a voluntary program allows certain homes to connect, while others can maintain their well. This makes nearly every variable (routes, costs, etc.) difficult due to the ever-changing number of homeowners that will participate.

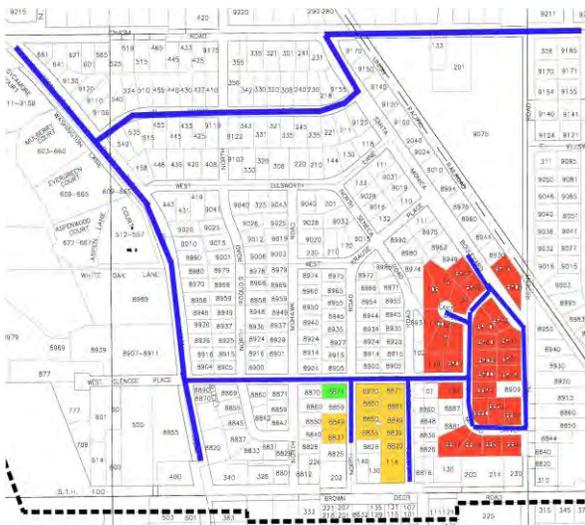
One of the main questions asked by homeowners surrounds the overall costs of connection, as well as how that can be paid. To help facilitate, the Village agreed to help finance the project through B-Series Assessment bonds, which has participating homeowners pay for the connection over a set period (in this case, 20 years). While B-series bonds have been used in Wisconsin, the manner and purpose for which these were secured were a first for the State.

By the Numbers

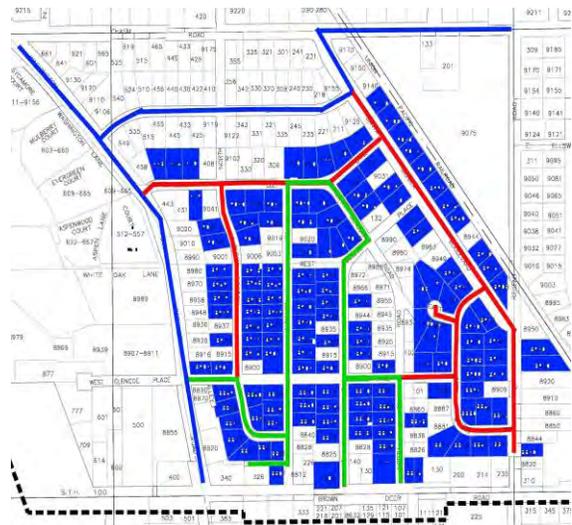
- 13,750 feet of water main installed (2.6 miles)
- 25 fire hydrants installed
- PVC water mains good for 50 years
- > 10,000,000 gallons of water delivered to the BRWAA homes per year (70,000 gallons per year per home)

Bringing the Project to Fruition

Throughout 2012, Howard continued to “pound the pavement,” talking with neighbors, supporters and those opposed about the benefits of the project. The initial project included forty-two homes that provided initial commitment, including the Vista-Del-Mar shared well trust, and the Northway #1 shared well trust. Slowly, individual private well owners began to indicate interest and sign up to participate.



Map outlining those initially interested in water.



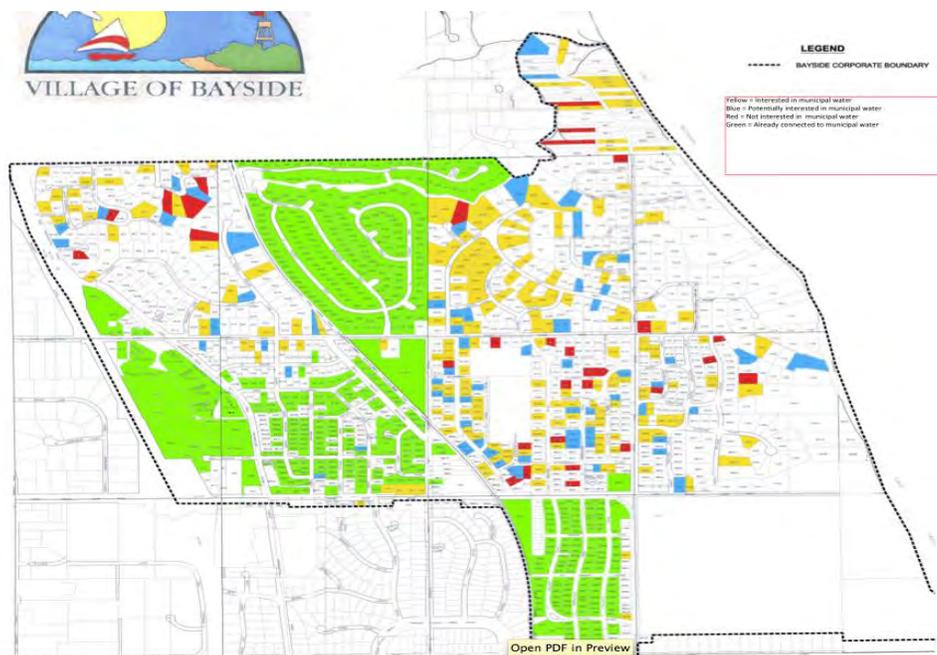
Map outlining the final number of participating homes connecting to municipal water.

Then, in December 2012, a commercial redevelopment expansion brings the water connection possibility further to the southwest. This extension brings several additional private homes into the service area, and soon, the largest remaining shared well to not participate, Northway #2, decides to join the project. With their inclusion and participation from several private homes that are now able to be services, the project grows to 120 homes.

In early March 2013, public bids are returned, with the winning bid nearly 30% below the original engineering estimate. With new, positive numbers, additional signups continue, and the project grows to over 150 homes in the southwest neighborhood. With construction beginning in May 2013, homeowners began to see the first tangible results of their investment. In total, 170 property owners signed up to participate, including seventeen homes on Ravine Baye Road, and the Shul Synagogue located on Brown Deer Road.

A Template for Further Implementation

Perhaps one of the major successes of the 2013 conversion to municipal water has been the interest that it has sparked throughout the remainder of the community. Several homeowners living outside the current project area have inquired about the possibility of expanding the service area in future years. In fact, the unofficial “phase 2” of municipal voluntary connection is currently in the early stages of surveying homeowners and holding public information hearings.



Phase 2 voluntary connection interest map.

2013 Voluntary Connection Timeline: From Conception to Reality

March, 2011	Meeting with the village, city water, representatives from Ravine Baye and the 4 water trusts in the Northway subdivision to discuss plans for a possible city water implementation. Initial cost estimates (without engineering) from city water formulated to service VDM, NW1 and NW2.
November, 2011	Meeting with the village to discuss the possibility of financing the project. Ravine Baye, Northway #1 and Vista Del Mar (and 1 extra home) go forward with the project (42 homes total plus 17 in Ravine Baye).
January, 2012	Surveys go out to 200 homes throughout the area to gage interest in city water.
February, 2012	First public meeting held at village hall to discuss the city water project with the rest of the subdivision. Project is introduced to the full population of the neighborhood.
May, 2012	Attorney retained from GSH for the drafting of the BRWAA agreement.
June, 2012	Engineer retained from Kapur and Associates for the development of the preliminary engineering plans.
September, 2012	Final draft of the BRWAA agreement delivered. Preliminary engineering document from Kapur and Associates delivered. Plans displayed and explained to the public at the village picnic. Second public meeting held at the Bayside Middle School to discuss the progression of the project, and to introduce the BRWAA agreement to the homeowners in the area. Sign-ups for the project begin. Project expands to 50 homes known to be serviceable, with a few others too far off the anticipated route to be serviced.
October, 2012	Signups continue for water trust and non-water trust households. Project expands to 60 homes known to be serviceable plus 10 or so other homes too far off the anticipated route to be serviced.
November, 2012	Santa Monica Water Trust (8 homes) fold into the project. Santa Monica appears to be the viable route (as opposed to Glencoe). Some homes on Ellsworth near Santa Monica join the project as well, expanding the anticipated route down Ellsworth. Project continues to grow larger, and estimated costs per household begin to come down. City Water (Mequon) engineering retained for the main engineering.
December, 2012	Sendik's joins, expanding the construction through the homes at the southern end of the Northway #2 water trust putting those homes within reach. Several Northway #2 homes in the affected region agree to join the project. Northway Water Co-Op #2 holds a meeting (December 17) and collapses, and a notice is sent out to all Northway #2 members to join the project. Many other homes adjacent to Northway #2 join the project. Project expands to 120 homes.
January, 2013	Sign-ups continue. Anticipated route expands to make all homes in the entire Northway area serviceable by city water, with the exception of 10 or so homes on Seneca (between Glencoe and Krause).
February, 2013	Search begins for a contractor to perform the jobs necessary to complete the private side of the project (laterals, inside home plumbing, etc.)
March, 2013	Public bid opening held at the Mequon Village Hall. 4 bids come in. Dorner selected to be the public contractor with a winning bid offer 30% below official assessment. Anticipated cost per household plummets even further.
April, 2013	DeBelak selected to perform the lateral installations for the group. BRWAA members asked to vote to enter 3-way agreement. Public meeting held for the BRWAA members at the Bayside Middle School to explain how the project will proceed. 3-way agreement signed by the BRWAA directors.
May, 2013	Construction begins. DeBelak makes initial visit to all homes in the project for the public curb stop placements.
June-August 2013	Construction of the public project. Some late sign-ups continue to join the project. Homes along the route are converted over to city water as the project is being constructed.

Summary

Perhaps one of the largest outcomes of the 2013 conversion to municipal water has been the interest that it has sparked throughout the remainder of the community. Several homeowners living outside the current project area have inquired about the possibility of expanding the service area in future years. In fact, the unofficial "phase 2" of municipal voluntary connection is currently in the early stages of surveying homeowners and holding public information hearings.



Water main installation begins on Iroquois Rd.

Case Study #5: How Safe Do You Feel?

Focus of the Case Study

This case study examines how the Village of Bayside Police Department is utilizing new technologies and increased enforcement to protect the people and property in the Village.

Lessons Learned

Lesson #1: Consider using technology that can assist Police Officers in their jobs.

Lesson #2: Addressing violations benefits the community through improved safety.

Lesson #3: How safe residents feel in the community is a key indicator of the success of the Police Department.

One of the strategic initiatives of the Village of Bayside, as adopted by the Village Board of Trustees, is Service Excellence. The Bayside Police Department plays a key role in this initiative as they work to protect the safety of residents in the community.

Added Technology

Throughout the years, the Police Department has always strived to make sure that officers are well trained and that they are utilizing the technology that is available. A recent new technology assisting the Police Department in its work is a license plate reader. This license plate reader, purchased at the end of 2012, automatically scans license plates. For instance, if an officer is driving their vehicle through a parking lot, the license plate reader can scan the license of every vehicle it passes. The officer is then alerted if there are license plates with registered warrants.



...the license plate reader helped officers find two stolen cars and developed the suspect of an auto break-in...

Without the license plate reader an officer would have to type in each license plate number and wait for the computer to process the number to see if there were any violations.

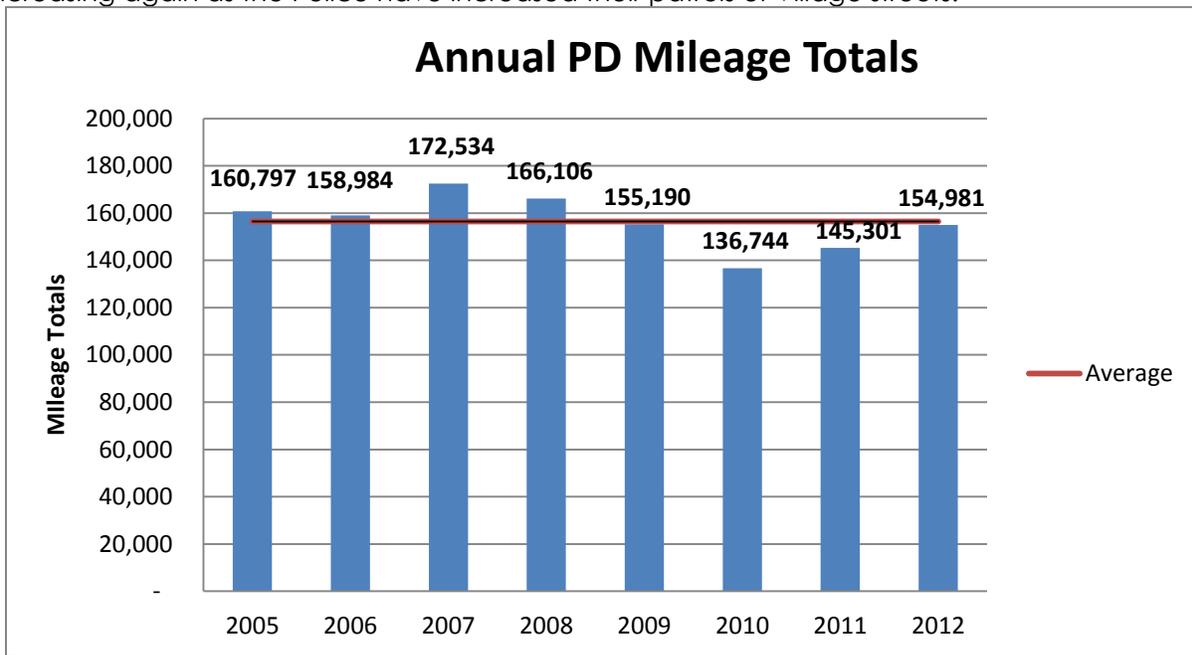
Through the increased speed at which officers are now able to investigate license plates, it has added to increase enforcement of violations. In fact, just this year the license plate reader helped officers find two stolen cars and developed the suspect of an auto break-in.

Community Based vs. Station Based

The Bayside Police are also pursuing a more active community patrolling presence. Due to retirements and as part of the Village's succession planning efforts, the Police Department hired officers to return to the normal staffing level of 14 officers. Now with a fully staffed department, the department is able to focus on actively patrol the community while also still having officers perform duties at the Police station. As seen on the chart below the Police Department mileage has been

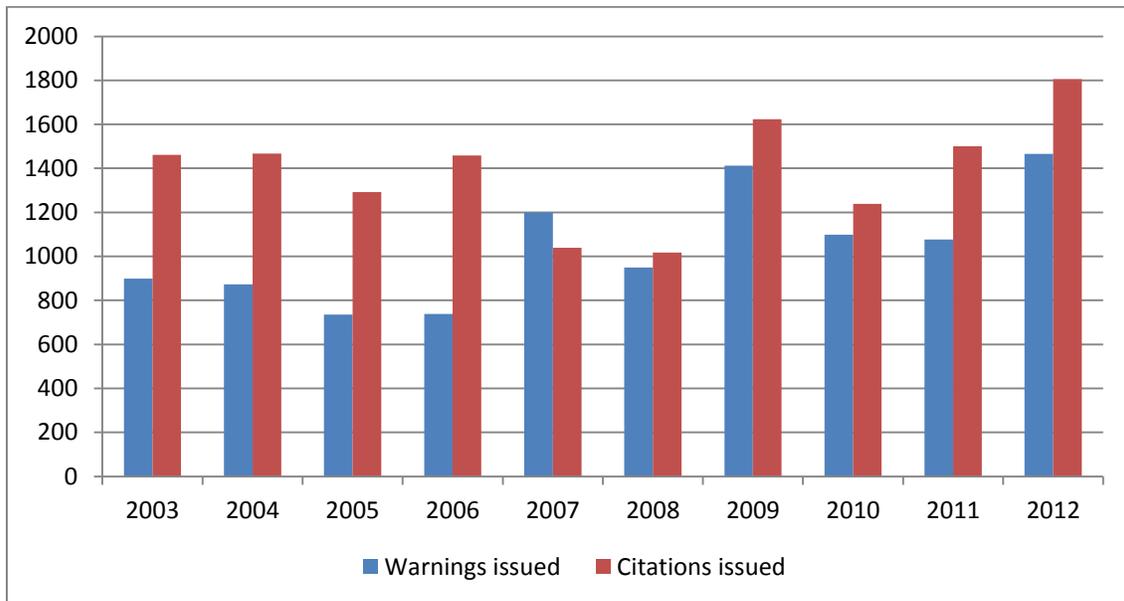


increasing again as the Police have increased their patrols of Village streets.

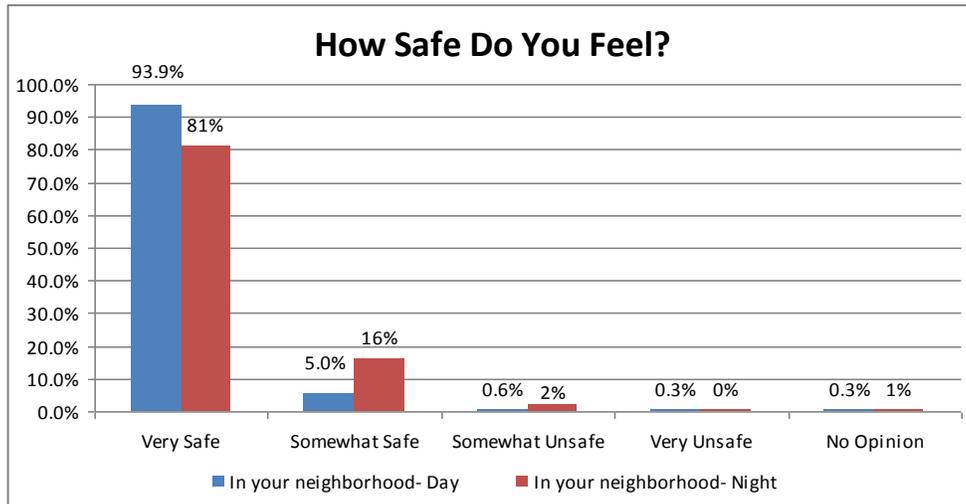


Seeing Results

The new license plate reader and the Police Department's active patrols are allowing the Police to catch more violators. There has been an increase in citations issued from the Police Department, especially when compared to the numbers issued in 2010 and 2011, as seen on the chart below.



As officers are able to address violations and are actively patrolling the community, it benefits all residents with a safer community in which to live. Community safety is a key outcome indicator of how the Village is doing at delivering public safety service. In the community survey conducted in 2012, 94% of respondents said they felt safe in their neighborhood during the day and 81% stated that they felt safe during the evening.



Also, in the 2012 community survey, a majority of residents gave the Police Department the highest score for knowledge, responsiveness, courtesy and overall impression. 93% of respondents rated the overall quality of the Police Department as excellent or good.

Police Department					
	Most Satisfied			Least Satisfied	
	1	2	3	4	5
Knowledge	63%	8%	4%	3%	10%
Responsiveness	69%	7%	3%	3%	10%
Courtesy	70%	5%	3%	4%	11%
Overall Impression	67%	8%	4%	3%	10%

	Excellent	Good	Fair	Poor	No Opinion
Overall Quality	72%	21%	2%	1%	4%

Ultimately, for the Bayside Police Department, it is about protecting the people and property in the Village. Through active patrols and engagement in the community the Police Department is working to help those in the community feel safe and enjoy living in Bayside. The Police Department will continue to take advantage of new opportunities to make sure all residents feel safe in their neighborhoods and while out in the Village.

Focus of Case Study

Bayside's Urban Forestry Program exists for many positive reasons. A diverse urban forest maintains the Village's aesthetic appeal, property values, and can help prevent the spread of disease. This case study examines the scope of the Village's planting efforts over the past several years, and how the forestry program can sustain itself through partnerships such as the Adopt-a-Tree program.

Lessons Learned

Lesson #1: Maintain public/private partnerships with local organizations, residents, and businesses to spread out the cost of sustaining urban forest

Lesson #2: Giving partners a selection of trees to choose from enhances diversity of urban forest.

Lesson #3: Continue the "tree for a tree" policy: replacing every tree removed with another.

Lesson #4: A diverse urban forest lends itself to the prevention of widespread disease such as the Emerald Ash Borer (EAB).

Case Study #6: Adopt a Tree Program

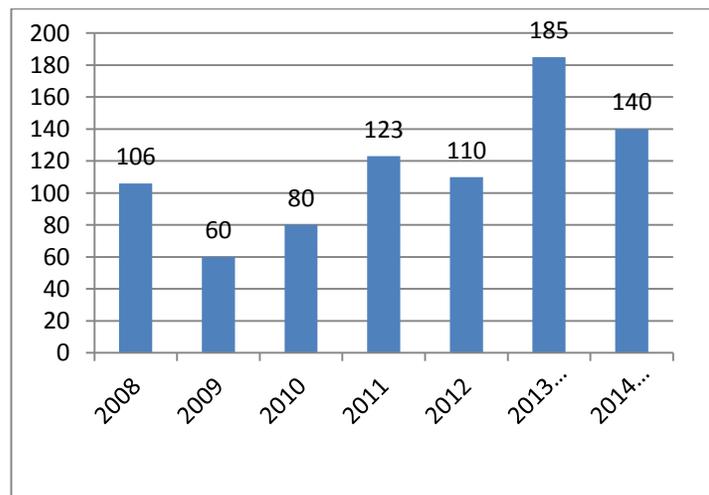
A Win-Win Partnership: The Adopt a Tree Program

Bayside enjoys a rich, diverse ecology system that is the result of years of planning, care and maintenance of its urban forestry. To both enhance the aesthetic appeal of the Village, as well as limit susceptibility of devastating disease; Bayside has prioritized improving the quality, quantity, and diversification of its urban forest in recent years.

The Village has continued to find ways to enhance the diversification of its urban forest, in compliance with the policy of having no one tree species account for more than 12% of the tree stock.

The Village undertook a public/private partnership with over 40 Bayside households in the form of the Adopt-a-Tree program in 2013. This program, that planted trees in the Village right-of-ways, is potentially scheduled for 2014 as well. Since 2007, the Village has partnered with residents to bolster Bayside's urban forest and diversify tree inventory. This program, in addition to other efforts to promote green space, adheres to the Civic Engagement and Sustainability categories of the Long Term Strategic Values for Outcomes.

**Replacing an Aging Forest
(trees planted per year)**



Village Tree Planting, 2008-present

This collaborative effort benefits all parties involved:

- Interested residents get their choice of tree (from a pre-determined list) planted in their right-of-way, free of charge, with the understanding they will take over watering and other associated maintenance.
- The Village makes a onetime purchase of the trees and handles planting, but that is the extent of Village time and resources invested. Additionally, the program allows for the Village to plant trees in locations that otherwise it would not have the authority to.
- The community benefits from heightened aesthetic appeal and diversified tree inventory.

How Many Trees does Bayside Own?

Over 4,000 trees with 40 different species

What are the Trees Worth?

Bayside's trees are worth over \$3.2 million

How Many Ash Trees does the Village Have?

Approximately 20% or about 800 Ash Trees

In addition to planting new trees through the Adopt-a-Tree program, the Village also seeks to partner with residents in the process to replace dead and/or at-risk trees. Through this "tree for a tree" approach, the Village can safeguard against disease and maintain high aesthetic appeal while maintaining, if not increasing, Bayside's urban forest. As with the Adopt-a-Tree program, residents who have trees removed and subsequently replaced are given the option of species, and asked to maintain it once planted.

Collaboration with Other Partners

Bayside has also continued to collaborate with local businesses and organizations to help facilitate and implement tree planting projects. As previously done with entities such as the Shul and Mark Travel Corporation, in 2013 the Village worked with the North Shore Fire Department to restore a portion of East Brown Deer Road that included the planting of arborvitae along the road and retention pond and the installation of a fence for safety and aesthetic purposes.



Snapshots from the 2013 collaboration project with the North Shore Fire Department that enhanced stormwater management, Village green space, increased aesthetic appeal and safety along Brown Deer Road.



The variety of trees offered also helps the Village strive to meet its 12% specie requirement, in part to prevent the devastation of widespread disease. Eight communities in Milwaukee County, including Brown Deer, have confirmed cases of Emerald Ash Borer. Bayside takes the threat of EAB seriously and uses public/private partnerships for tree planting as just one of the significant steps to address this issue.

How to pay for it

Funding for urban forestry maintenance and improvements has remained a focus for the Village. In the past, Bayside received significant funding from the Wisconsin Department of Natural Resources Urban Forestry Grant Program to plant trees and implement Emerald Ash Borer (EAB) mitigation efforts. The Village continues to seek funding from this source, but the State has reduced this funding in recent years. As such, new grant opportunities have been sought and further emphasis has been placed on work Village staff can do as opposed to contracting labor. Additionally, by sharing responsibility for newly planted trees through partnerships with business and individuals, the Village can shift its attention from nurturing of trees to planting of more trees and other responsibilities.

Case Study #7: Safety First

Focus of the Case Study

The Village has taken a number of steps to reduce the risk of injury for employees.

Lessons Learned

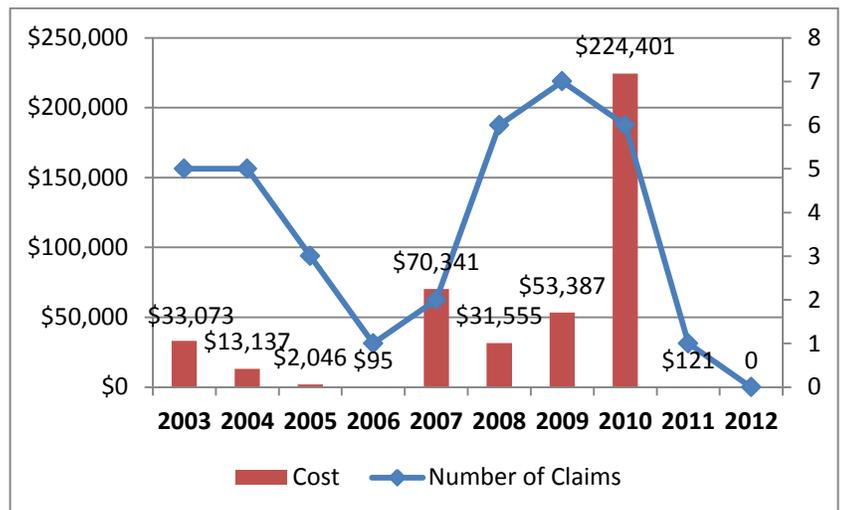
Lesson #1: Gain an outside perspective on ways to improve employee safety.

Lesson #2: Empower employees to work together on solutions to safety concerns.

Lesson #3: Consider alternative strategies or techniques for doing work.

Lesson #4: Encourage safety among all employees.

In a 24/7 365 day a year business with nearly 50 employees operating in various capacities, an unfortunate cost of business is that accidents will occur. The question becomes how we can reduce the number of injuries experienced? Starting in 2007, the Village implemented various measures to prevent workplace injuries and promote safety. These initiatives were not only directed to maintain employee safety and develop workplace best practices, but also to maintain costs through keeping workers compensation insurance rates low.



New Steps

To this end, the Village took the following steps:

- Worked with the workers compensation insurance representative
- Increased the importance of an employee Safety Committee
- Evaluated work techniques and procedures
- Promoted workplace safety to all employees

An Outside Perspective

The Village worked with a representative from its workers compensation insurance carrier to learn from their skills and expertise on workplace safety. In working with the representative and reviewing all the workers' compensation claims, the Village came to realize that there were no trends or repeated incidents among the claims that had been reported. It was a positive sign that there was not a reoccurring safety issue in the Village, however it made the process of reducing workers compensation claims going forward more difficult.

The representative then accompanied staff on a walkthrough of the Village facilities. This was an eye opening experience as many things staff over look since they become accustomed to seeing it on a daily basis. For instance, it was recommended that certain floors have mats placed on them to reduce the risk of slipping or that items be stored at lower levels to make accessing them safer. Many of the items were practical things that the Village could put in place and implement immediately. It was extremely helpful to have an outside perspective on safety and this type of service is offered as an included service from the insurance carrier.

Next Step

The Village implemented a Safety Committee starting in 2010 with the goal of keeping safety a priority. The Committee is made up of members of each department in the Village so that each one can share their perspective. The committee meets regularly to review safety related incidents or concerns that have occurred in the past month. The committee then works together as a team to come up with possible solutions that will prevent this type of incident from happening again. By having employees from across departments work together, new ideas are generated and employee safety tips and ideas are brought back to all departments.

...By having employees from across departments work together, new ideas are generated...

The committee also oversaw the creation of a comprehensive safety manual for the Village employees. This manual sets the standard for employees and is required to be reviewed by all new employees. The safety committee oversees the continued review of the comprehensive safety manual to make sure that it is up to date and is being applied.

The committee is now working on preventive actions by starting to promote a wellness program. Through a wellness program, employees are encouraged to eat right, exercise and take care of their health. This can help to keep them alert and ready for their jobs and therefore reduce work related incidents.

New Techniques

Another way the Village has sought to prevent employee injuries is by reviewing common work tasks. Are there new ways that services can be delivered that will reduce the risk of injury to the employees?

- **Collections Process-** Department of Community and Utility Service (DCUS) employees were previously collecting garbage manually at each home and lifting and dumping the containers into a vehicle. A similar process was occurring with leaf collection in the fall. The Village has now switched to an automated collection process for garbage and has a leaf collection unit that fits onto a DCUS vehicle. Injuries are reduced because the previous manual labor has been automated with equipment doing the difficult work.
- **LED Lights-** LED lighting is now used on vehicles which keeps vehicles them easily visible in storms and allow other drivers to know of their locations.
- **Reverse cameras-** In-cab reverse cameras give operators of vehicles a clear view of what is behind them when backing up. This is a major component to avoiding vehicle accidents.
- **Safety Training-** Increased training is taking place for all workers, but especially for the Police and DCUS employees who are most at risk for injury. The training involves reviewing the safest ways to conduct tasks.



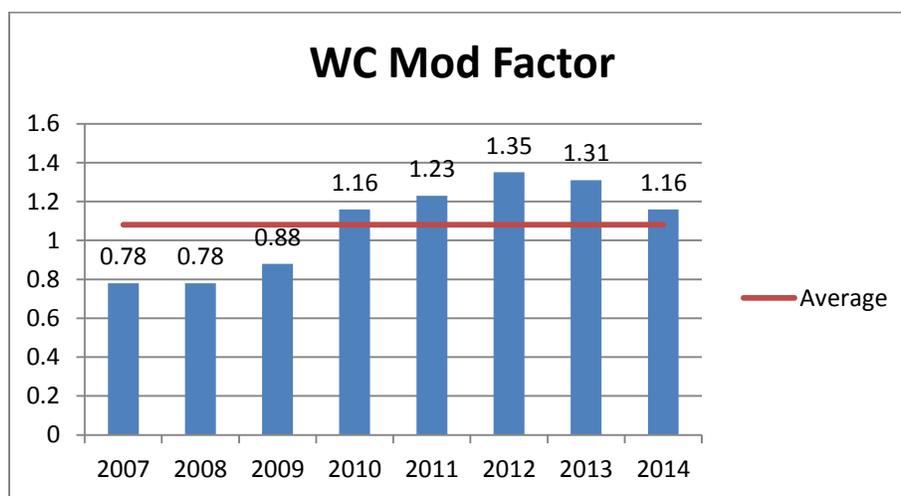
Promoting Safety Everywhere

A key factor in reducing workers compensation claims is making all employees more aware and conscious of their behavior and activities on a daily basis. Employees are encouraged to look at their everyday surroundings and note any safety concerns. Employees can discuss these concerns with their supervisors or can submit the item directly to the Safety Committee through an online form. Employees are also provided safety tips in the safety manual provided to all new employees and in the monthly employee newsletter.

Each Department Director has worked to address safety concerns specific to their department. For instance, the Director of Community and Utility Services puts in a safety reminder each week in the crews work plan. The safety tips change each week and are related to work that they crews will be doing. For instance, in the spring it might be safety tips on tree trimming. The goal is to keep everyone updated on safety tips and make sure that safety is always a focus of employees.

Results

The focus on safety is paying off. Not only were there no workers compensation claims in 2012, but the Village's Worker's Compensation Experience Modification factor (mod factor) is dropping. After years of rising mod factors, the mod factor for 2014 is decreasing. The mod factor is calculated by looking at the Village's actual losses compared to expected losses. Mod factor ratings under 1 are desired mod factors as Mod factors are used in calculating the worker's compensation insurance premium. A lower mod factor will mean lower premiums.



Employees are always exposed to some risk of injury, however, the Village is working to do its part to reduce these risks and keep costs down and employees safe.

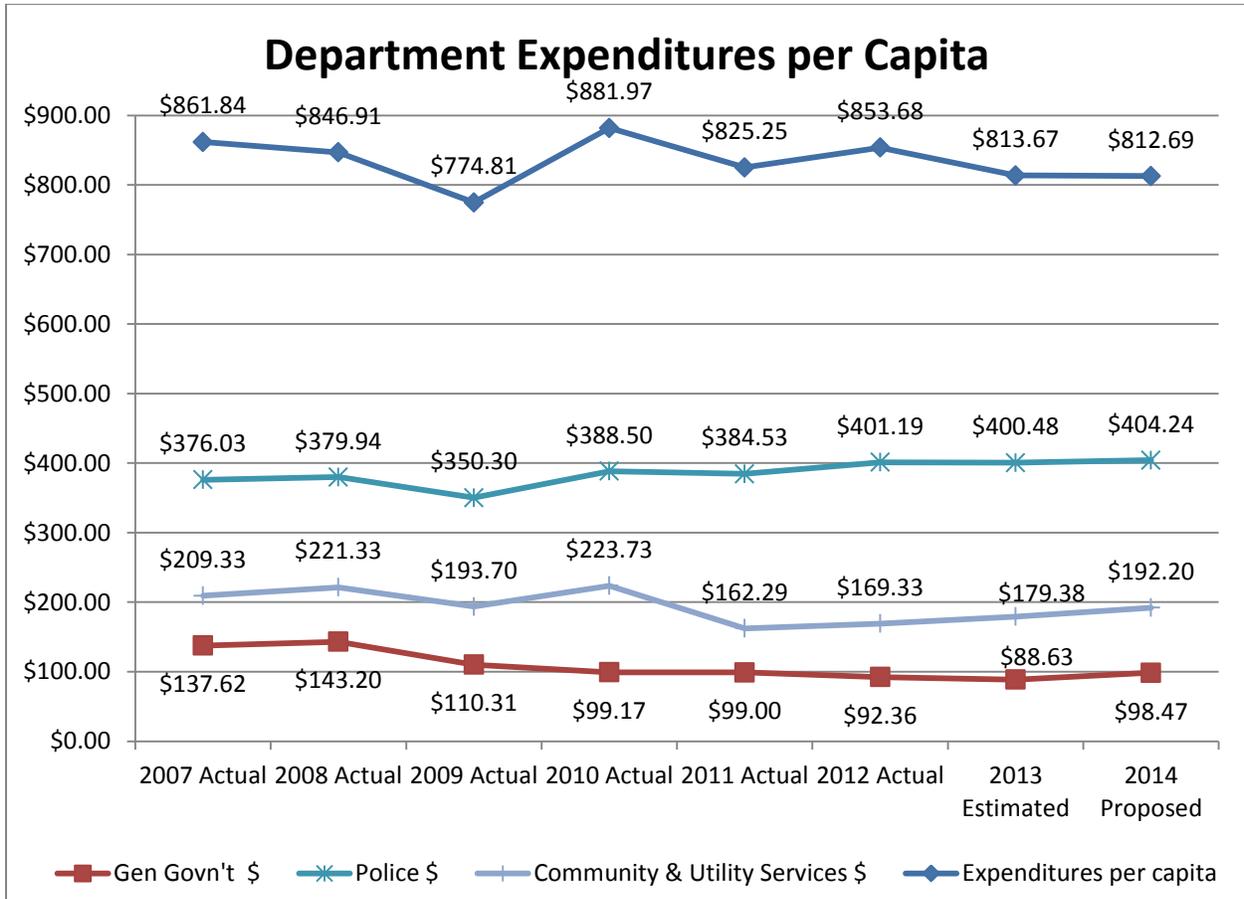
Fiscal Integrity

Provide strong current and future financial stability.

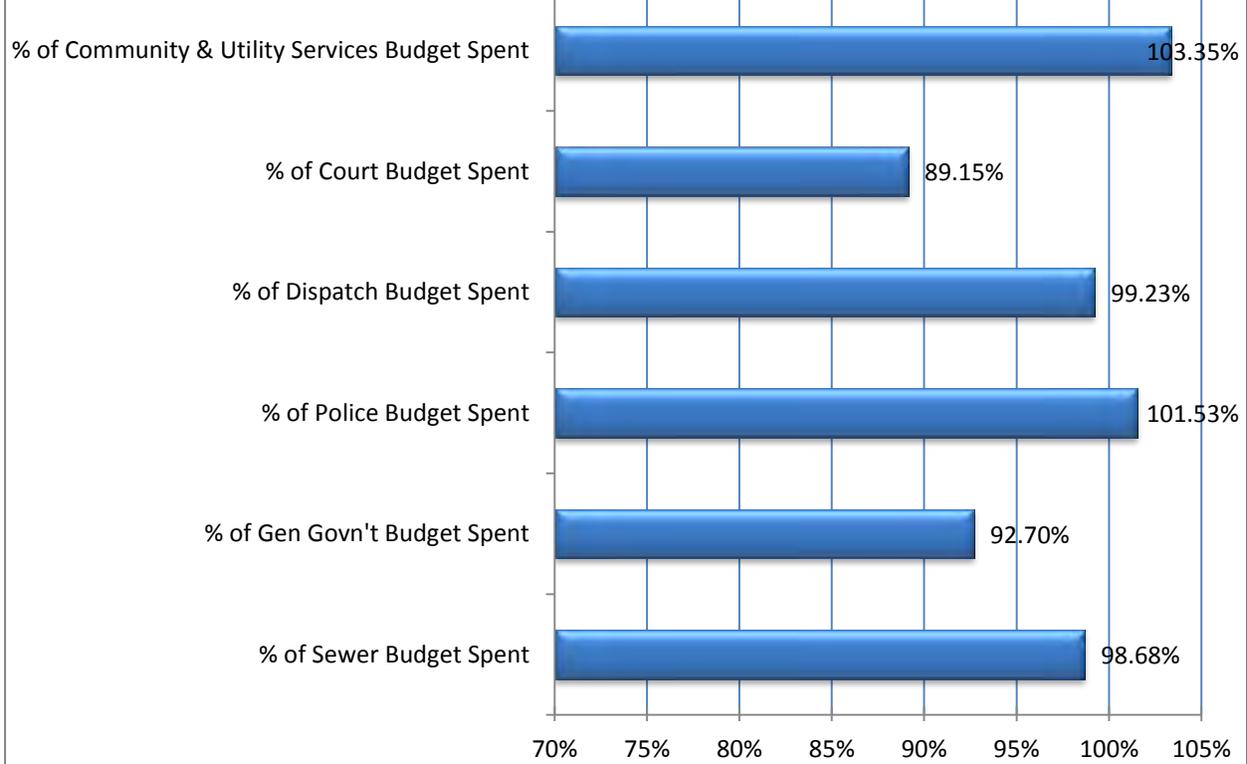


Fiscally Sound	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Operating Budget	\$	\$3,533,301	\$3,231,717	\$3,678,700	\$3,617,057	\$3,739,127	\$3,563,883	\$3,562,003
Gen Govn't	\$	\$597,431	\$460,112	\$413,658	\$433,903	\$404,550	\$388,208	\$431,585
Dispatch	\$	\$459,384	\$427,028	\$515,982	\$486,216	\$2,136,681	\$1,912,631	\$2,009,614
Court	\$	\$88,769	\$86,654	\$76,894	\$86,303	\$112,117	\$117,149	\$114,183
Police	\$	\$1,585,110	\$1,461,096	\$1,620,422	\$1,685,391	\$1,757,200.00	\$1,754,097	\$1,771,765
Sewer	\$	\$479,145	\$438,292	\$535,292	\$511,607	\$1,012,144	\$797,454	\$922,753
Community & Utility Services	\$	\$923,371	\$807,919	\$933,170	\$711,296	\$741,682	\$785,701	\$842,423
Expenditures per capita	\$	\$846.91	\$774.81	\$881.97	\$825.25	\$853.68	\$813.67	\$812.69
Gen Govn't	\$	\$143.20	\$110.31	\$99.17	\$99.00	\$92.36	\$88.63	\$98.47
Dispatch	\$	\$110.11	\$102.38	\$123.71	\$110.93	\$487.83	\$436.67	\$458.50
Court	\$	\$21.28	\$20.78	\$18.44	\$19.69	\$25.60	\$26.75	\$26.05
Police	\$	\$379.94	\$350.30	\$388.50	\$384.53	\$401.19	\$400.48	\$404.24
Sewer	\$	\$114.85	\$105.08	\$128.34	\$116.73	\$231.08	\$182.07	\$210.53
Community & Utility Services	\$	\$221.33	\$193.70	\$223.73	\$162.29	\$169.33	\$179.38	\$192.20
% of Budget Spent	%	96.5%	95.7%	99.7%	102.1%	97.5%	100.0%	100.0%
Gen Govn't	%	96.8%	100.0%	100.3%	91.0%	80.0%	100.0%	100.0%
Dispatch	%	97.3%	95.4%	101.7%	99.5%	111.6%	100.0%	100.0%
Court	%	98.0%	99.7%	112.8%	95.9%	98.7%	100.0%	100.0%
Police	%	98.9%	95.7%	101.1%	100.3%	104.3%	100.0%	100.0%
Sewer	%	94.7%	95.9%	107.7%	88.0%	98.3%	100.0%	100.0%
Community & Utility Services	%	105.5%	97.6%	103.3%	93.6%	141.0%	100.0%	100.0%
Investment rate of return	%	4.00%	2.73%	1.99%	0.75%	0.86%	0.90%	0.90%
Payroll checks issued	#	1,259	1,120	870	97	97	1,318	1,318
Assessable parcels	#	1,625	1,625	1,625	1,625	1,625	1,625	1,625
Total assessed value	\$	\$656,049,191	\$662,695,950	\$648,816,000	\$563,771,700	\$560,323,000	\$560,323,000	\$560,323,000
avg. assessed value	\$	\$359,200	\$354,000	\$356,310	\$338,769	\$311,900.00	\$309,700.00	\$309,700.00
Tax Amount to be collected	\$	\$4,244,478	\$4,324,254	\$4,324,253.00	\$4,372,787.00	\$4,372,787.00	\$4,372,787.00	\$4,372,787.00
% of taxes collected at Village Hall	%	94%	93%	92%	90%	90%	93%	90%
% of taxes collected at Financial Institutions	%	6%	7%	8%	10%	10%	7%	10%
GFOA Award	Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Board of Review completed	date	8/5/2008	8/14/2009	7/28/2010	7/28/2011	7/24/2014	7/25/2013	7/30/2014
Assessment-Cost per property	\$	\$27.69	\$27.69	\$24.00	\$24.00	\$24.00	\$24.00	\$24.00
Workers compensation claims	#	6	10	5	8	0	1	NA

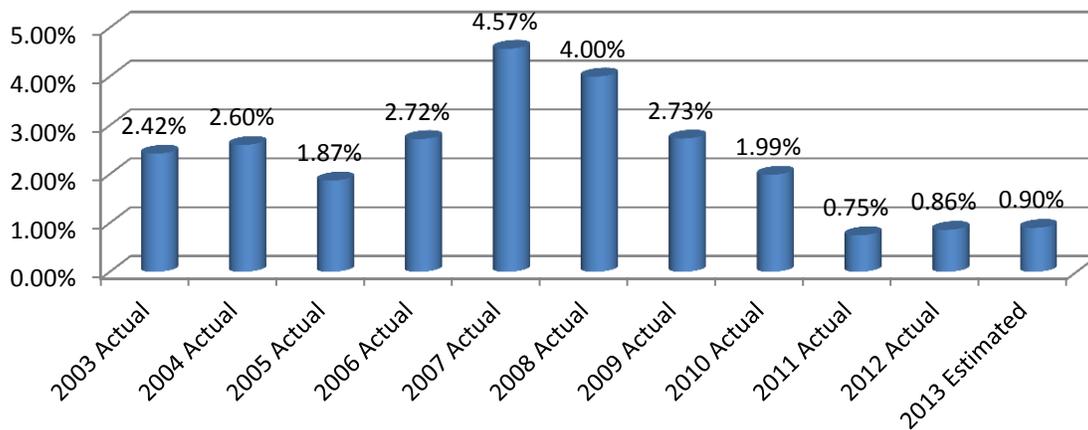
WC mod factor	calc.	0.78	0.88	1.16	1.23	1.35	1.31	NA
Incident reports	#	4	10	3	8	0	1	NA
Cost / Household (All collections)	\$	\$94.42	\$87.79	NA	NA	NA	NA	NA
Village Fiscal Analysis	Yes/No	n/a	Yes	Yes	Yes	Yes	Yes	Yes



Average Percentage of Department Budget Spent 2003-2012



Investment Annual Rate of Return



The above chart illustrates the Village's lost revenue in annual investment returns. From 2007 to 2011, the Village's rate of return decreased dramatically from nearly 5% to under 1%. Since 2011 the rate of return on investment has been increasing with a projected rate of return for 2013 of .90%

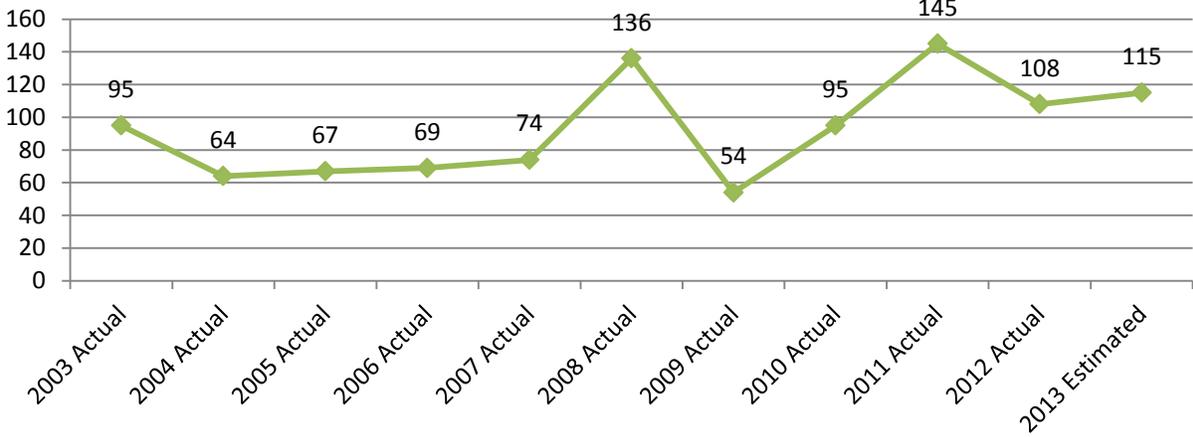


Civic Engagement

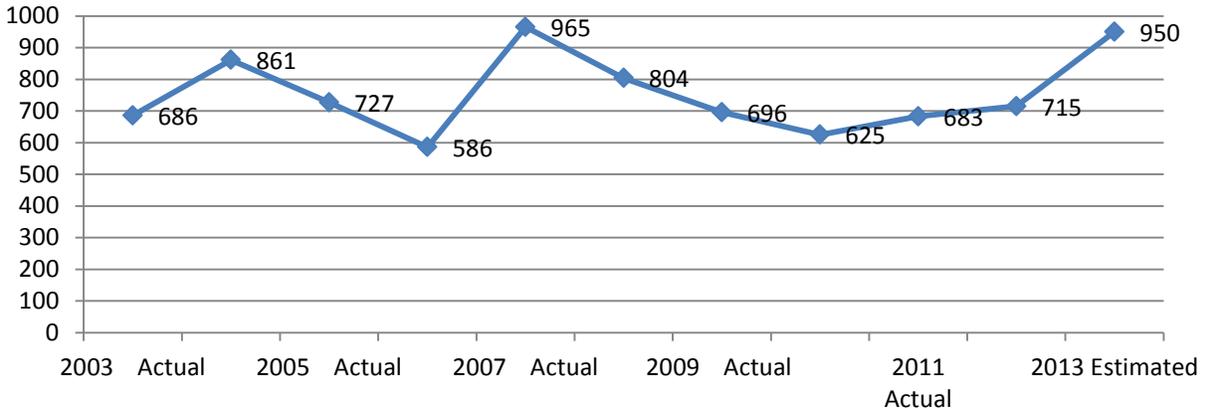
Promote public spaces, community values and transparent communications.

Civic Engagement	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Total Votes cast	#	6,846	1,397	4,113	6,249	9,333	1,687	NA
Average Votes per election	avg.	1,712	699	1028	1562	1556	844	1200
# of mailed newsletters	#	5,550	5,550	2,775	21,230	21,230	21,230	21,230
cost per mailed newsletter	\$	\$0.32	\$0.34	\$0.34	\$0.00	\$0.00	\$0.00	\$0.00
Total Website Visits	#	NA	25,834	33,252	41,031	47,082	46,000	50,000
Total Website Page Views	#	NA	85,105	101,504	113,211	138,085	132,000	140,000
Average Pages per Visit	avg.	NA	3.29	3.09	3.41	2.93	2.83	2.9
Average Time on Site	minutes	NA	2:18	2:16	2:15	2:09	2:02	2:10
Total Facebook Friends	#	NA	NA	210	446	649	700	720
Total Twitter Followers	#	NA	NA	NA	81	136	150	180
Total Buzz Participants	#	315	751	1,750	1,850	1,707	1,900	2,000
Total Buzz E-Mails Sent	#	NA	9,891	77,984	145,000	177,528	197,600	208,000
Total permits issued	#	804	696	625	683	715	950	750
Residential code compliance	permits	51	57	66	61	96	120	110
Code enforcement letters	#	136	54	95	145	108	115	115
Mailbox Notices	#	35	15	8	40	20	10	NA
Voluntary compliance	%	90%	92%	90%	89%	98%	98%	98%
Total Public Meetings	#	61	68	62	60	54	60	60
GreenScape Committee	meetings	7	8	6	9	6	NA	NA
Meeting Minutes drafted prior to next meeting	%	100%	100%	100%	100%	100%	100%	100%
Village Ordinances	adopted	18	10	8	18	12	8	8
Village Resolutions	adopted	17	28	29	35	29	24	24
Plan Commission projects	approved	5	16	6	12	4	6	NA
Plan Commission projects	denied	0	0	0	0	0	0	NA
Architectural Review Committee	meetings	21	15	19	16	14	20	20
Architectural Review Committee projects	approved	73	38	35	36	34	54	NA
Architectural Review Committee projects	denied	0	0	0	0	0	0	NA

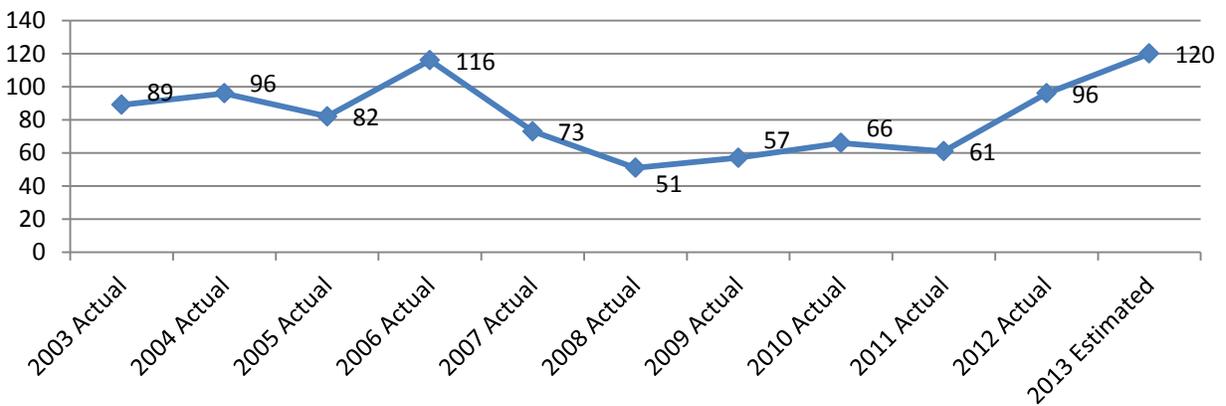
Code enforcement letters



Total Building Permits Issued



Residential Code Compliance Permits



Service Excellence

Provide solution-based innovative services.

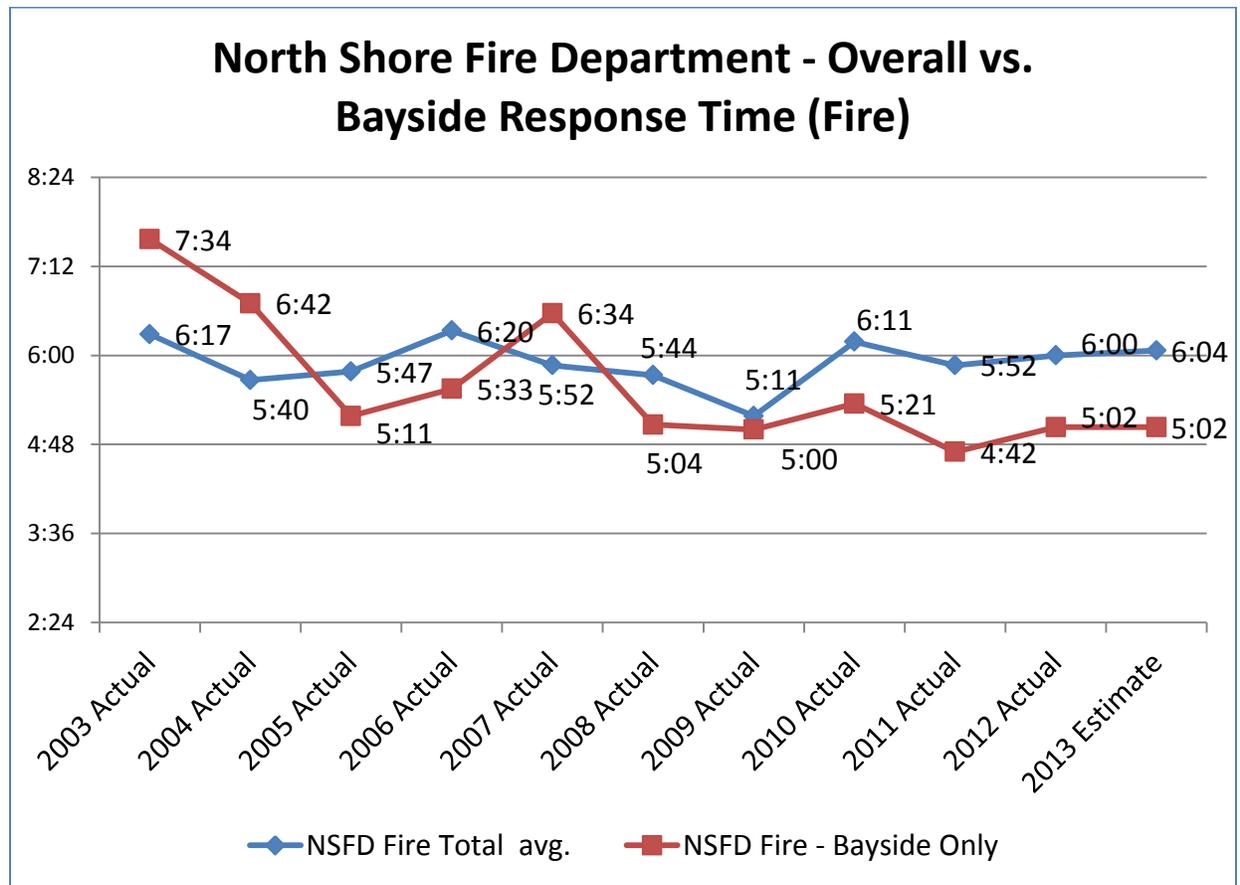


Service Excellence	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimate	2014 Proposed
Bayside FTE's	staff	34.25	31.75	29	31	46.75	48.0	48.0
Gen Govn't	staff	4.25	4.25	4.25	4.25	3.25	3.50	5
Dispatch	staff	6	6	6	6	20	21	22
Court	staff	0.75	0.75	0.75	1	1	1	1
Police	staff	14.25	12.25	12.25	13	13	13	13
DCUS	staff	8.5	7.5	4.3	5.3	6.5	6.50	7
Sewer	staff	0.5	0.5	0.75	0.75	0.75	1.00	.5
Stormwater	staff	0	0.5	0.75	0.75	0.75	1.00	.5
Court cases processed	#	913	1,458	942	1,462	1709	NA	*
Adult court citations	#	910	1,453	918	1,443	1690	NA	*
Juvenile court citations	#	3	5	24	19	19	NA	*
Court Expenditures per case processed	\$	\$101.47	\$59.43	\$81.62	\$59.03	\$51.48	NA	*
Citations issued	#	1,017	1,624	1,238	1,501	1,806	NA	*
Warnings issued	#	950	1,412	1,098	1,077	1,466	NA	*
Accidents investigated	#	115	145	98	105	143	NA	*
Arrests	#	95	82	62	123	193	NA	*
Alarms	#	175	126	105	NA	57	NA	*
False alarms	#	193	129	98	163	54	NA	*
Violent crimes	#	4	4	NA	2	8	NA	*
Property crimes	#	28	16	NA	20	31	NA	*
Total crimes	#	32	20	NA	22	39	NA	*
Crime clearance rate	#	37.5%	28.6%	19.50	35.0%	NA	NA	*
Traffic stops	#	1,750	1,383	1,261	1,981	2,661	NA	*
Speed trailer locations	#	30	24	28	35	22	20	18
Open warrants	#	30	28	17	NA	51	NA	*
Officers EMT trained	%	100%	100%	100%	100%	100%	100%	100%
Sworn FTE's / 1,000	#	3.36	2.88	3.12	2.97	2.97	2.97	2.97
Vehicle patrols	miles	166,106	155,190	136,744	145,301	154,981	145,000	135,000
Streets snowplowed	miles	24.3	24.3	24.3	24.3	24.3	24.3	24.3
Street/Road Repairs	hrs	1382.25	1071.50	708	950	653	550	600
Avg. Street Rating	1-10	6.8	7.0	7.2	7.2	7.0	7.0	7.0
Street shouldering	Lane miles	6	12	23	3	10.5	2.5	7
Median/Cul-de-sac restorations	#	2	3	3	2	1	0	0
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500	14,500
Reported Stolen Property	\$	\$352,389	\$197,315	NA	NA	\$52,697	NA	*
Stolen Property Recovered	\$	\$1,923	\$16,368	NA	NA	\$14,500	NA	*
Dispatch In-coming calls*	#	35,779	24,816	NA	25,000	68,745	NA	*
Dispatch Out-going calls*	#	10,754	8,436	NA	9,000	18,028	NA	*
Dispatch Calls	#	46,533	33,252	NA	34,000	87,224	NA	*
Dispatch Calls / day	avg.	127.5	91.1	0.0	93.2	238	NA	*
Dispatch Calls / hour	avg.	5.31	3.80	0.00	3.88	9.9	NA	*
Dispatch 911 calls	#	3,180	3,009	NA	2,200	9,689	NA	*
NSFD ISO Rating		2/5	2/5	2/5	2/5	2/5	2/5	2/5

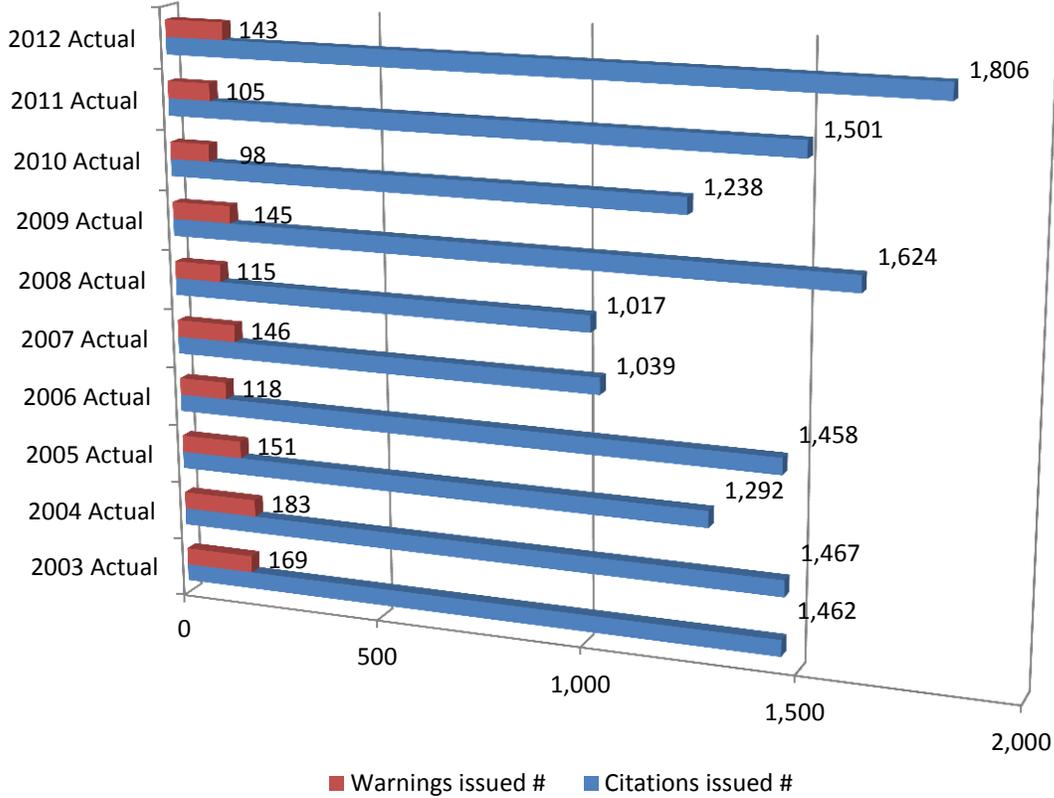
North Shore Total Calls for Service		6,191	5,934	4,100	6,158	6,202	6331	*
Fire Total	#	1,770	1,785	1,259	1,107	1,717	1754	*
Fire - Bayside Only	#	107	138	64	65	114	116	*
Fire - Bayside Only	%	6.05%	7.73%	5.10%	5.87%	6.6%	6.6%	*
NSFD Medical Total	#	4,421	4,149	2,841	2,981	4,485	4575	*
Basic Life Support (BLS) Bayside	#	164	150	126	124	186	190	*
Advanced Life Support (ALS) Bayside	#	106	120	75	69	85	87	*
Medical - Bayside Only	%	6.11%	4.10%	6.00%	6.47%	6.0%	6.0%	*
Bayside - Total Service Calls	#	377	408	231	367	385	393.00	*
Bayside - Total Service Calls	%	6.09%	6.90%	5.60%	6.5%	6.2%	6.2%	*
NSFR Response Times[^]								*
NSFR Fire Total	avg.	5:44	5:11	6:11	5:52	6:00	6:04	*
NSFR Fire - Bayside Only	avg.	5:04	5:00	5:21	4:42	5:02	5:02	*
EMS Total	avg.					4:58	5:02	*
EMS- Bayside Only	avg.					4:40	4:42	*

*Some metrics are not predicted for future years.

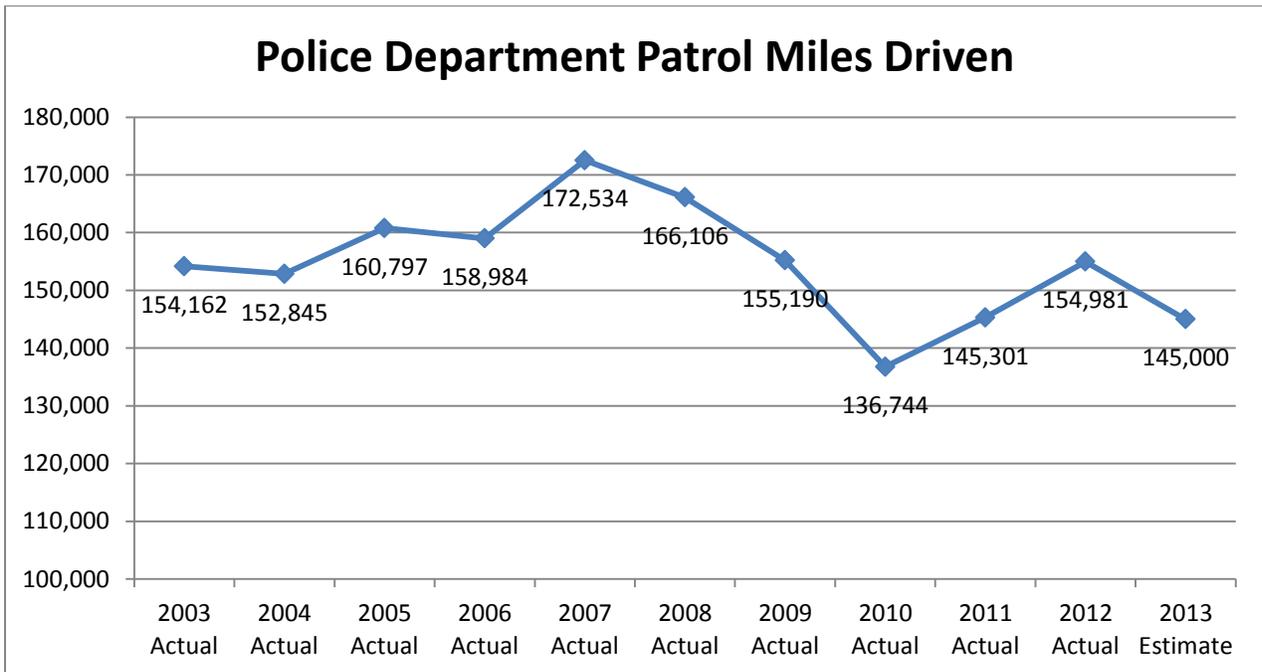
[^]NSFR has changed their data collection criteria for a few metrics in 2012. Data prior to 2012 is not able to be recorded.



Police Department Citations and Warnings Issued



Police Department Patrol Miles Driven

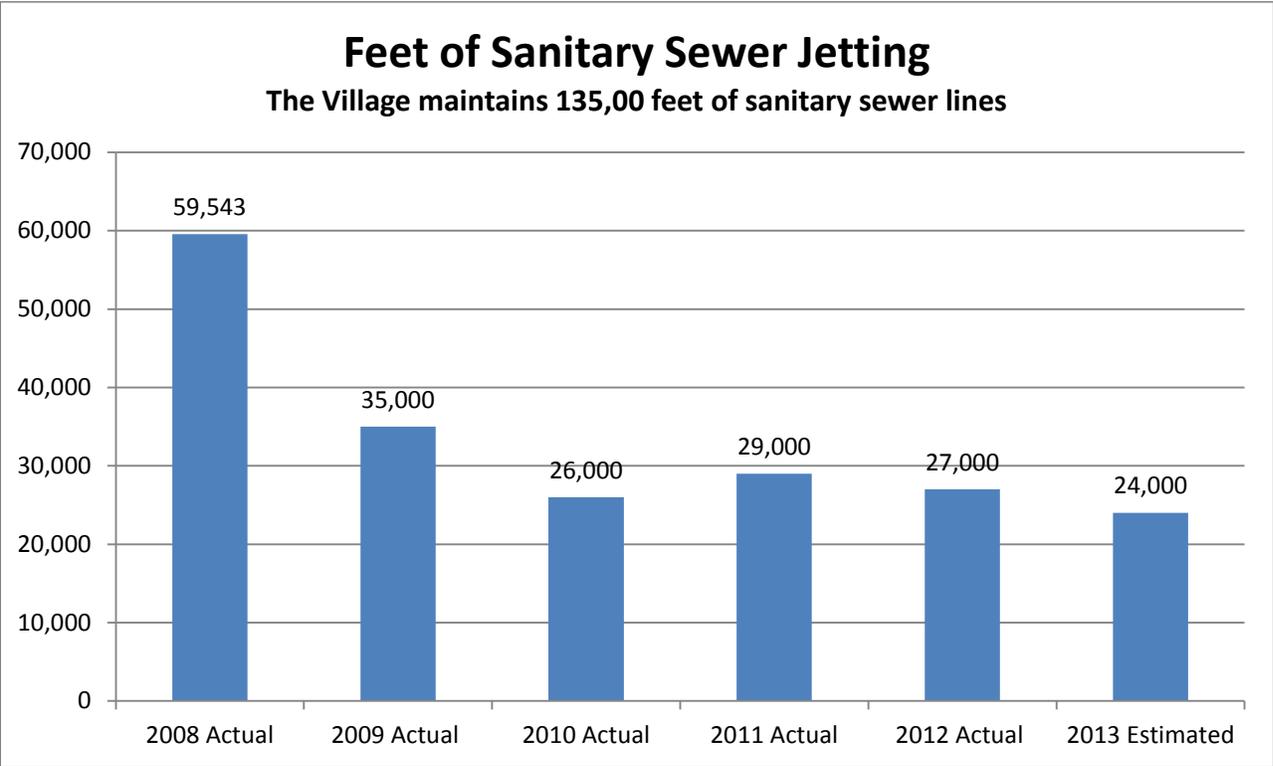
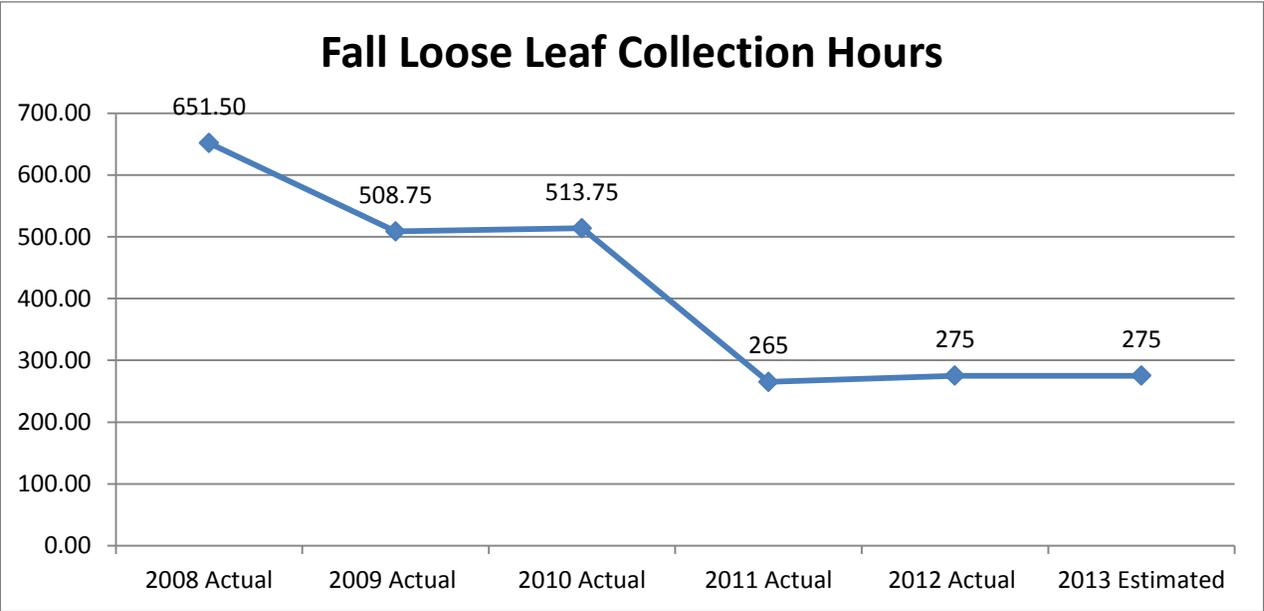


Sustainability

Provide solutions to promote the Village's resources.

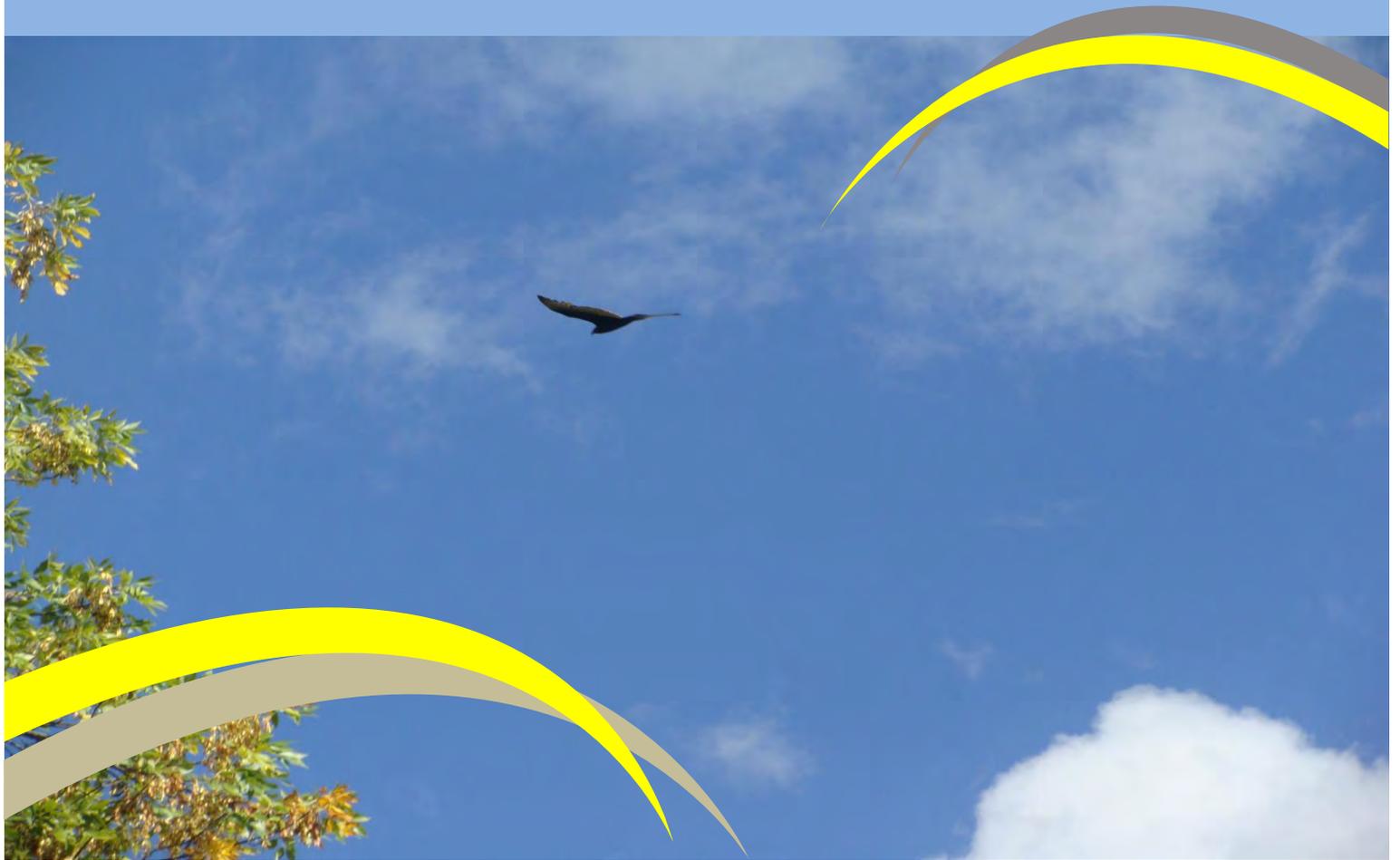


Sustainability	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Yard waste collected	tons	2,151.00	1,158.75	1,100.00	1,325.00	860.00	775.00	800
Yard Waste	hrs	1,080.50	1,140.25	1,023.25	1,327.50	859.00	1,044.00	1,044.00
Yard waste collected	tons/hour	1.99	1.02	1.08	1.00	1.00	0.74	0.77
Yard Waste/Household - annually	tons	1.32	0.71	0.68	0.82	0.53	0.48	0.49
Rubbish collected	tons	1,344.00	1,187.27	1,177.90	1,114.79	1,032.59	1,054.00	1,020.00
Rubbish Pick-up	hrs	2,434.75	2,202.75	1,505.00	1,205.50	1,115.75	1,000.00	10000
Rubbish collected	tons/hour	0.55	0.54	0.78	0.92	0.93	1.05	1.02
Rubbish/Household - annually	tons	0.83	0.73	0.72	0.69	0.64	0.65	0.63
Recycling collected	tons	416.00	410.15	546.76	582.26	588.55	583	650
Recycling Pick-up	hrs	1,061.00	911.50	951.00	672.00	652.00	720	720
Recycling collected	tons/hour	0.39	0.45	0.57	0.87	0.90	0.90	0.94
Recycling/Household - annually	tons	0.26	0.25	0.34	0.36	0.36	0.40	0.42
Special pick-ups	#	109	85	91	85	120	95	105
Special Pick-ups	hrs	76.75	78.25	153.50	108.50	124.75	120	125
Leaf Vacuum	hrs	651.50	508.75	513.75	265	275	275	275
Brush Chipping	hrs	51.75	13.50	0.00	0.00	0.00	0.00	0
Snow/Ice Removal	hrs	1,224.75	425.10	300.00	493.50	436	450	436
Stormwater	hrs	750.00	1,102.50	283.50	442.50	1,024.75	425	425
Grass & Weed	hrs	381.00	970.50	1,363.00	1,490.25	1,764.75	200	200
Recreation	hrs	199.50	586.00	182.50	282.00	297.25	100	100
Manholes rehabilitated	#	2	13	25	5	55	10	145
Sanitary sewer jetting	feet	59,543	35,000	26,000	29,000	27,000	24,000	30,000
Sanitary sewer televised	feet	10,695	10,575	8,274	29,000	24,000	10,000	30,000
Sanitary sewer backups	#	3.00	2.00	0.00	1.00	2.00	3.00	0.00
Culvert Replacements	#	24	35	4	11	21	15	20
Energy Consumption reduction	Percentage	8%	17%	19%	5%	-25.0%	3.0%	3.0%
Trees Planted	#	106	60	80	123	110	185	150
Tree City USA Designation	Yes/No	Yes	Yes	Yes	Yes	Yes	Yes	Yes
Bird City USA	Yes/No	n/a	n/a	n/a	Yes	Yes	Yes	Yes
Rain Barrels Sold	#	75	54	30	17	19	30	30



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2014 Values for Outcomes



Long-Term Strategic Values for Outcomes 2013 Goals

Fiscal Integrity:

Provide strong current and future financial stability.

Civic Engagement

Promote public spaces, community values and transparent communications.

Service Excellence:

Provide solution-based innovative services.

Sustainability:

Provide solutions to promote the Village's resources.

High Impact - Operational - Historical



The Village is guided by Values for Outcomes, adopted by the Village Board of Trustees. Each year the Village staff outlines goals that will be achieved which support these outcomes.

2013 Goals & Accomplishments

For 2013 the Village adopted 77 goals. At the current time, 51 are 100% complete, 2 are 75% complete, 4 are 50% complete, 7 are 25% complete and 13 goals are ongoing. Two goals are being carried over into 2014 (RFP for large scale residential culvert replacement services, and RFP for private property tree removals). This means that 97% of the goals will be met for 2013.

Fiscal Integrity						
Goal	Type	Started	Year	% Complete	Date Completed	Comments
Examine banking services for the Village, Including: Investments Tax collections	Operational	Yes	2014	100%	5/31/2013	Interest returns are expected above 2013 estimates.
Examine and introduce employee funded benefits (AFLAC)	Operational	Yes	2013	100%	2/1/2013	Employees are able to take advantage of the pre-tax benefit program.
Analysis of Other Post Employment Benefit (OPEB) Liabilities	High Impact	Yes	2013	100%	9/1/2013	This will continue to take place into 2014. Many employees will be transitioned to the PTO system.
Examination of overall salaries per departmental function	Operational	Yes	2013	100%	9/1/2013	This examination is taking place as part of 2014 budget process.
Renegotiation of River Hills contract for Municipal Court and Dispatching Services	High Impact	Yes	2013	100%	9/17/2013	The contract has been approved.
Implementation of an organizational and administrative plan to reflect current statutes	Operational	Yes	2013	100%	10/22/2013	An updated Personnel Manual which includes the former Administrative Manual was passed by the Board of Trustees
Examination and implementation of a Paid Time Off system that provides employee flexibility and reduces the Village's OPEB liability	High Impact	Yes	2013	100%	12/31/2012	Village implemented for non-rep. on 1/1/13. Additional personnel will transition on 1/1/14.

Increase usage of online permit applications by 3%	Operational	Yes	2013	100%	9/1/2013	The number of permits issued in 2013 has so far been 44% higher than in 2012. All permits issued have the number posted online. Permits are no longer mailed to applications.
Implement the updated administrative fee schedule	Operational	Yes	2013	100%	5/10/2013	The fee schedule is reviewed and recommendations for amendment are made as necessary.
Complete Government Finance Officers' Association Reporting	Operational	Yes	2013	100%	1/31/2013	All documents submitted.
Distinguished Budget Award		Yes		100%	5/31/2013	Received Excellence Designation
Performance Measurement certification		Yes		100%	6/28/2013	All documents submitted.
Certificate of Achievement for Excellence in Financial Reporting						
Continue Use of Corporate Sponsorship for Community Events	Operational	Yes	2013	100%	9/6/2013	A community event sponsorship program was created. To date the Village has received \$3,850 in monetary donations and numerous other donations for food, supplies or gift cards that are offsetting the costs of these events.
Complete 2012 Audit	Operational	Yes	2013	100%	6/27/2013	The 2012 audit was completed and accepted by the Village Board.
Initiate 2014 Budget Process	Operational	Yes	2013	100%	7/1/2013	Budget process is currently underway.
Reduce need for overtime expenditures by finding shift balance and proper scheduling for Communications Center	Operational	Yes	2013	100%	4/30/2013	Currently meeting to address scheduling protocol and further reduce overtime.
Update five year budget projections	Historical	Yes	2012	100%	9/1/2013	Staff continues to update projections during the budget process.

Develop Economic Development Brochure	Historical	Yes	2012	75%		Brochure was initially started in 2012. Staff are working to update this document by the end of 2013.
Examine a Village/resident stormwater cost sharing option	Historical	No	2012	50%		Option for 2014 budget.
Coordination of B series bonding as a conduit to provide safe, reliable municipal water to voluntary connections	High Impact	Yes	2013	100%	4/18/2013	Bonds were issued in April, with construction nearing completion at the end of August. Possible Phase 2 currently in development.
Grant funding and implementation of Rx Drug Disposal Wildlife management policy	Operational	Yes	2013	100%	9/1/2013	The Village received \$5,000 for the Rx Drug Disposal grant and \$1655.50 for the Wildlife Management grant.
Community Development Authority examination of private/public partnerships to benefit the Village of Bayside	High Impact	Yes	2013	Ongoing	Ongoing	CDA has continued meetings throughout the year to examine opportunities for improvement.
Civic Commitment						
Goal	Type	Started	Year	% Complete	Date Completed	Comments
Update sign ordinance	Operational	Yes	2013	100%	6/1/2013	Event signage ordinance changed to allow for non-profit signage.
Installation of ADA compliant playground equipment through the use of CDBG funding (if applicable)	Operational	Yes	2013	100%	7/1/2013	CDBG fund requests no longer allow such projects.
Distribute a RFP for landscaping and mowing of Village properties	Operational	Yes	2013	100%	4/1/2013	RFP was completed and landscaping and mowing contract was awarded in April, 2013.
Lead abatement and painting of the Brown Deer Road railroad trestle	High Impact	Yes	2013	100%	6/1/2013	Lead removal was completed. The trestle and concrete walls were painted.

Hosting of informational meeting on coyote awareness in conjunction with the Wisconsin DNR and the US Humane Society	Operational	Yes	2013	100%	2/6/2013	WDNR and US Humane Society representatives provided information and hazing techniques at both municipal and public meetings.
Development of an EAB remediation plan, including: Planting of 300 public trees and removal of worst rated 15% of Ash inventory	High Impact	Yes	2013	Ongoing	Ongoing	Approx. 200 trees were planted with over 60 dead Ash removed. More Ash trees will be removed in the fall.
Coordinate Village Community Events	Operational	Yes	2013	100%	10/26/2013	All events have been very successful. The Village added in a 5k run/walk event. Also, a community event sponsorship program was created. To date the Village has received \$3,850 in monetary donations and numerous other donations for food, supplies or gift cards.
Three Clean Up Day Events						
4th of July Parade						
Annual Village Picnic						
Fright Night Event		No		100%	10/27/2013	
RFP for large scale residential culvert replacement services	Operational	No	2013	50%		RFP being developed for possible 2014 contract.
RFP for private property tree removals	Operational	Yes	2013	50%		RFP in development stages for possible public/private partnership.
Conduct all necessary elections for 2013	Operational	Yes	2013	100%	4/2/2013	All elections were completed in 2013, with the School gymnasium serving as the new location.

Service Excellence						
Goal	Type	Started	Year	% Complete	Date Completed	Comments
Finalize GIS sanitary sewer data entry for cleaning & maintenance	Operational	Yes	2013	50%		GIS data entry is being worked on by Village Staff. This is a time consuming project with the amount of entry needed. Staff are working to complete this project by the end of 2013.
National Incident Management (NIMS) compliancy training/refresher course	Operational	Yes	2013	100%	4/15/2013	New Village Hall employees have completed the NIMS compliancy training. Dispatch staff will be working to complete the training in 2014.
Distribute updated safety committee handbook to all Village employees	Operational	Yes	2013	75%		The safety committee is in the process of reviewing the current handbook and is working with the workers compensation carrier on reducing any safety concerns.
Provide updated job descriptions for all departments and employee levels	High Impact	Yes	2013	50%		This will be completed and integrated with the new HR software.
Examination of dredging of Indian Creek and 621 Pond for increased stormwater capacity	Operational	Yes	2013	Ongoing	Ongoing	In the process of compiling quotes for possible dredging.
Complete Police Department Accreditation	High Impact	Yes	2013	50%		PD continues to compile required information to achieve accreditation.
Complete 2013 Road PASER Rating program as required by State Statute	Operational	Yes	2013	100%	7/2013	The PASER Ratings are complete for 2013.
Provide efficient, responsive snow removal services. This includes the continual use of the Village's salting and snow removal policy which utilizes pre-wet salting to improve snow removal operations and reduce overtime labor	Operational	Yes	2013	100%	3/1/2013	The implementation of anti-icing equipment, as well as the continued use of computer aided technology helps improve overall snow removal services.

No job-related injuries experienced	High Impact	Yes	2013	Ongoing	Ongoing	No job-related injuries have been reported to date in 2013.
Follow monthly maintenance of lift stations, including pump and alarm checks	High Impact	Yes	2013	Ongoing	Ongoing	All monthly maintenance has been completed to date
Examine the option of Municipal Code recodification	High Impact	No	2013	Ongoing	Ongoing	This was not budgeted for 2013
Provide additional safety and technical training for DCUS personnel to expand upon ability to complete additional tasks	Operational	Yes	2013	75%		Crews continue to receive regular training as required.
Implementation of Record Management System to be hosted by the Village and provide service for all North Shore municipalities	High Impact	Yes	2013	100%	11/2013	RMS implementation is underway and will be completed by early November.
Continue training and customer service based priorities for Communications staff	Operational	Yes	2013	Ongoing	Ongoing	Dispatch Director Driscoll continues to work on improvements in the Communications Center. The Center is tracking complaints from residents and communities and works to resolve each one. The Center staff also conducts training and outreach with each department being served.
Updating the railroad crossing inventory information annually for the Partial Quiet Zone Designation.	Operational	Yes	2013	75%		Village staff will be completing all necessary requirements.
Coordinate all 2013 road infrastructure repair projects as they are approved by the Village Board	High Impact	Yes	2013	100%	10/24/2013	2013 road resurfacing was completed on Navajo Rd., Malibu Rd. and Marti Ct.
Police Department participation in specialized programs: Click It or Ticket Over the Limit Under Arrest	Operational	Yes	2013	100% 100%	6/2013 and 10/2013	The Police Department successfully participated in these events.

Removal and Replacement of Corrugated Metal Pipe on Pelham Parkway in Pelham-Heath subdivision as part of regular stormwater Operations & Maintenance.	Operational	No	2013	25%		Pipe will likely be replaced in fall 2013.
Complete all necessary Sanitary Sewer Annual Reporting (ECMAR & CMOM)	Operational	Yes	2013	100%	6/27/2013	These items have been completed and submitted to the respective departments.
Complete bi-annual restriping of Brown Deer Road and Port Washington Road, including bike lanes	Operational	Yes	2013	100%	6/30/2013	Restriping completed in June, 2013.
Complete sanitary sewer repairs in the northeast section of the Village to address sanitary I&I concerns	Operational	Yes	2013	Ongoing	Ongoing	The study was completed in late 2012, and rehabilitation recommendations are being prepared for 2014.
Complete all NR216 annual reporting requirements	Operational	Yes	2013	Ongoing	Ongoing	DCUS crews continue to perform dry weather testing of major storm water outfalls as required.
Certify Dispatch staff as TIME 2 terminal operators for entry and query	Operational	Yes	2013	100%	4/2013	The Communications center staff are 100% certified.
Increase number of speed trailer locations to promote safe habits collect necessary data	Operational	Yes	2013	25%		The Police Department continues to use the speed trailer. It is estimated it will have been in 20 locations for 2013.
Citizen Engagement						
Goal	Type	Started	Year	% Complete	Date Completed	Comments
Expand the use of Community Voice on the Village's website to improve service delivery and gauge needs of the Village	Operational	Yes	2013	100%	9/25/2013	This feature was examined with rollout of new website in September 2013.
Expand use of social media, including an improved LinkedIn presence	Operational	Yes	2013	75%		NextDoor/Google+ have been added for increased social use. PublicStuff will also roll out with new website.

Continue the use of an Employee newsletter to help better inform employees, as well as providing an outlet for questions and answers	Operational	Yes	2013	100%		Employee newsletter is distributed every month with new information about policy and incentive programs.
Examine the use of a comprehensive communications plan, including the incorporation of usable metrics to gauge usage	High Impact	Yes	2013	25%		The first metrics were gathered as part of the benchmarking program. Additional metrics and report will be gathered as we transition to the new website.
Creation of a promotional brochure that is used by local real estate and interested parties to help identify the positives of living in Bayside.	Operational	Yes	2013	100%	2/1/2013	State of the Village document is being used by local real community for marketing the Village.
Implementation of a Wireless-911 for all seven North Shore communities through the Communications Center.	High Impact	Yes	2013	100%	7/1/2013	This process has been completed.
Achieve Award for Excellence for Performance Measurement from the ICMA Center for Performance Measurement	High Impact	Yes	2013	100%	6/28/2013	The Village was honored to receive this distinction for 2013.
Examine and implement the redesign of the Village's website to improve aesthetic appeal, reduce redundancy, and improve the product from the consumer's perspective	High Impact	Yes	2013	100%	9/1/2013	New website to be released in September, 2013 to improve upon existing site.
Production of necessary Village documents throughout the year. This includes the State of the Village, Comprehensive Annual Financial Report, Annual Budget and other documents.	Operational	Yes	2013	Ongoing	Ongoing	Village staff continues to produce documents throughout the year to provide updates to Board of Trustees.

Continue Employee Recognition program to award those employees who exemplify the spirit of providing high quality public service	High Impact	Yes	2013	Ongoing	Ongoing	Employees are recognized in both Spring and Fall for their contributions.
Produce an Employee survey to gauge morale, provide an opportunity for input, and search for improvements through middle-out communication.	Operational	Yes	2013	25%		Staff is currently working through the transition from union to non-union status for a number of employees. An employee survey will be completed in 2014.
Sustainability						
Goal	Type	Started	Year	% Complete	Date Completed	Comments
In conjunction with Clean Up Day, search for new areas of recycling - including used mattresses and battery disposal	Operational	Yes	2013	100%	4/20/2013	Residents are now able to recycle nearly all items, including mattresses and batteries.
Improve stormwater management to reduce likelihood of property damage through rain events	Operational	No	2013	100%	8/1/2013	Brown Deer Rd. SW project was completed and other street culvers were replaced. The Indian Hills neighborhood was reditched as part of the municipal water project.
Diversify Village right-of-way tree population pursuant to Village policy of 12% or less of each species in right-of-way through the residential Adopt-A-Tree program	High Impact	Yes	2013	100%	6/4/2013	The village has planted over 200 new trees in 2013, with more expected in fall.

Improve the recycling diversion rate by an additional 2%	Operational	Yes	2013	100%	measured 12/31/2013	Overall recycling tonnage is currently 5 tons higher than the same time period in 2012. Garbage is also currently higher than the same period in 2012. Staff will be working on promoting residents to recycle and reduce garbage creation as we end 2013
Reduce Village facility energy consumption by 3-5%	Operational	No	2013	100%	measured 12/31/2013	Currently measured in monthly reports and will be measured at the end of December for the year.
Maintain annual tree pruning program during dormant season	Operational	Yes	2013	100%	6/21/2013	Crews performed pruning and removals of nearly 60 trees (mostly Ash) in 2013. Additional Ash trees will be removed as part of the EAB mitigation in the fall.
Meet the annual requirements for the following: Tree City USA & Growth Award Bird City USA- Sustained Flight Award NOAA Storm Ready Community	Operational	Yes	2013	100%	7/1/2013	All requirements fulfilled and exceeded
Implementation of the Urban Forestry Grant (if applicable) for 2013 and application for projects in 2014	Historical	No	2013	100%	6/1/2013	The UF grant was not received in 2013. An application will be submitted in fall 2013 for funding in 2014.
Host Arbor Day event (in conjunction with BMS or Schlitz Audubon Center)	High Impact	No	2013	100%	6/4/2013	Staff is coordinating next year's planting efforts.
Install updated energy efficient HVAC system and windows in DCUS building	High Impact	Yes	2013	100%	4/1/2013	Windows and HVAC were installed to improve energy

						efficiency.
Mulch collected yard waste into a usable byproduct	Operational	Yes	2013	100%	3/1/2013	One grinding was completed in early 2013.
Seek USDA funding for water infrastructure expansion	High Impact	Yes	2013	100%	7/1/2013	The Village exceeded income levels for a grant. The Village used B-Bond financing for the project.

2014 GOALS

Fiscal Integrity

Goal	Type	Metric of Success	Start Date	% Complete	Targeted Date of Completion	Date Completed	Year
Financial Transparency and Accountability							
Government Finance Officers' Association Certificate of Achievement for Excellence in Financial Reporting	Operational	Receive Award	January		June		2014
Government Finance Officers' Association Distinguished Budget Award	Operational	Receive Award	January		March		2014
Government Finance Officers' Association Performance Measurement Certificate	Operational	Receive Award	February		April		2014
2013 audit	Operational	Complete	January		May		2014
2015 budget	Operational	Complete	April		November		2014
Monthly financial reports on Village website	Operational	Posted monthly	January		December		2014
ICMA Center for Performance Measurement, Excellence in Performance Measurement Award	Operational	Receive Award	April		May		2014
Personnel Programs							
Transition Dispatch/DCUS staff to non-represented status	High Impact	Complete	2013		January 1		2014
Implement updated Personnel Manual	High Impact	Complete	2013		January 1		2014
New Employee Health Insurance Plan(s)	High Impact	Completion	2013		January 1		2014
Employee wellness program	High Impact	60% employee participation	January 1		December		2014

Post-Employment Benefits Study (Police Department) to determine potential long-term financial liability.	High Impact	Complete	January		December		2014
Village succession plan	High Impact	Complete	January		December		2014
Manage overtime costs Police for Dispatch through improved scheduling	High Impact	Reduce by 25% from 2013	January		December		2014
Maximize Financial Opportunities							
Request for proposal for investment management services	High Impact	Complete	January		August		2014
Request for proposal for banking services	High Impact	Complete	January		August		2014
Community Development Authority examination of private/public partnerships	High Impact	Complete	Ongoing		Ongoing		2014
Sponsorship opportunities for Community events	High Impact	Receive \$5,000 in donations	Ongoing		Ongoing		2014
Financial Administration							
Implementation of B-series bond assessment from the 2013 voluntary municipal water project	High Impact	Complete	January		November		2014
Collection of property taxes at the bank(s)	Operational	10% collected at bank(s)	January		December		2014
Implement updated administrative fee schedule	Operational	Ongoing	Ongoing		Ongoing		2014
Administration of Village awarded grants	Operational	Ongoing	Ongoing		Ongoing		2014
Financial Sustainability							
Develop Communications Center Replacement/Capital Improvement plan	High Impact	Complete	January		June		2014
CIP Updated through 2025	Operational	Complete	August		September		2014
Five year budget projections	Operational	Complete	August		September		2014

Civic Engagement

Goal	Type	Metric of Success	Start Date	% Completed	Targeted Date of Completion	Date Completed	Year
Communications							
Monthly communications metric report	High Impact	12 per year	January		Ongoing		2014
Employee Recognition program to award those employees who exemplify excellence in public service	High Impact	Complete	Ongoing		Ongoing		2014
Promote new Village app - "Bayside Connect" for service requests	High Impact	300 Downloads	January		Ongoing		2014
School Safety program led by Dispatch in North Shore schools	High Impact	3 programs	January		December		2014
Publish monthly Village Scene community newsletter	Operational	12 per year	Ongoing		Ongoing		2014
Produce weekly Tuesday Talk and Bayside Buzz	Operational	Increase subscribers by 100	Ongoing		Ongoing		2014
Produce annual State of the Village publication	Operational	Complete	February		March		2014
Monthly Department Reports	Operational	12 per year	January		Ongoing		2014
Department of Community and Utility Services	Operational	12 per year	January		Ongoing		2014
Building Inspections	Operational	12 per year	January		Ongoing		2014
Police	Operational	12 per year	January		Ongoing		2014
Communications Center	Operational	12 per year	January		Ongoing		2014
Finance and Administration	Operational	12 per year	January		Ongoing		2014
Expand Social Media presence with multiple daily posts	Operational	3 posts per day	Ongoing		Ongoing		2014
Facebook	Operational	Increase to 720 Friends	Ongoing		Ongoing		2014
Twitter Followers	Operational	Increase to 180 Followers	Ongoing		Ongoing		2014
Next Door	Operational	Create page	Ongoing		Ongoing		2014

Google +	Operational	Create page	Ongoing		Ongoing		2014
Pinterest	Operational	Increase to 75 Followers	Ongoing		Ongoing		2014
Publish monthly employee newsletter to help keep employees informed of events in the Village, personnel programs, wellness and safety initiatives	Operational	12 per year	Ongoing		Ongoing		2014
Maintain virtual Village Hall on municipal website	Operational	Complete	January		Ongoing		2014
Public Safety tips provided by Dispatch	Operational	Quarterly tips	January		Ongoing		2014
Community Events							
Seek new recycling options for Clean Up Days	High Impact	Complete	March		April		2014
Organize 4th of July Parade	High Impact	350 participants	June		July		2014
Host annual Village Picnic	High Impact	1,250 residents attend	July		September		2014
Organize Fright Night Event	High Impact	Complete	September		October		2014
Organize the Bayside 5k	High Impact	250 registrants	April		September		2014
Organize Veterans Day Event	High Impact	Complete	October		November		2014
Increase Community Event Opportunities	High Impact	2 new events	January		December		2014
Conduct all necessary elections for 2014	Operational	Complete	February		November		2014
Increase Police ride-along opportunities to demonstrate the value of the department	Operational	35 police ride-alongs conducted	January		December		2014
Customer Service							
Design and implement customer service survey	Operational	Receive 150 responses	February		March		2014
Assist with Facilitation of Phase 2 of the Voluntary Municipal Water Project	Operational	Ongoing	Ongoing		Ongoing		2014
Monitor online service requests daily	High Impact	Responded within 1 business day	Ongoing		Ongoing		2014

Service Excellence

Goal	Type	Metric of Success	Start Date	% Complete	Targeted Date of Completion	Date Completed	Year
Department of Community and Utility Services (DCUS)							
GIS sanitary sewer data entry for cleaning & maintenance	Operational	Complete	January		March		2014
Explore new environmentally friendly salt/ice removal procedures	Operational	Complete	March		September		2014
Monthly maintenance on Ellsworth Park	Operational	Monthly	January		December		2014
Sanitary Sewer Annual Reporting (ECMAR & CMOM)	Operational	Complete	April		June		2014
Update the railroad crossing inventory information to maintain Partial Quiet Zone Designation	Operational	Complete	January		February		2014
Administer contract for landscape services for mowing, bed maintenance, etc.	Operational	Complete	April		November		2014
Request proposals for Village-Wide private property tree removals	Operational	Complete	January		May		2014
Complete crack sealing repairs on necessary Village streets to improve longevity of roads	Operational	Complete	September		September		2014
Oversee and manage 2014 street reconstruction projects	Operational	Complete	July		September		2014
Replace deteriorated/faded traffic safety signage	Operational	Ongoing	Ongoing		Ongoing		2014
Police Department							
Complete state accreditation	Operational	Complete	January		December		2014
Utilize the speed trailer to promote safe driving habits	Operational	Place the speed trailer in 18 locations	January		December		2014
Publish data collected through speed trailer study on the website	Operational	Publish within 1 week	Ongoing		Ongoing		2014

Dispatch Center							
Supervisors obtain Emergency Number Professional Qualification	Operational	Complete	January		December		2014
Supervisors obtain Nation Incident Management Systems Incident Command System training	Operational	Complete	January		March		2014
Conduct joint interdepartment training for all North Shore Police and Fire departments	Operational	2 per year-Fall and Spring	April		October		2014
Dispatchers attend auxiliary training at North Shore Police Departments	Operational	24 hours of total training	January		December		2014
Dispatchers participate in FEMA Table Top Exercises	Operational	3x per year	January		December		2014
Finance and Administration							
Human Resource functions automated, including personnel files and performance evaluations with the NEO Gov cloud based software system	High Impact	100% of employee files on new system. 100% of employees using the system for performance evaluations	January		September		2014
Employee Intranet	High Impact	Complete	January		February		2014
Re-assess 16% of the Community and hold Board of Review	Operational	Complete	April		August		2014
Train Poll Workers and ensure that Chief Inspectors retain certification	Operational	Complete	September		December		2014
Examine options for records management system for Village Hall records	Operational	Complete	June		September		2014

Lean consultant grant from State to explore ways to explore ways to enhance public safety payroll processing	High Impact	Receive Grant	June		August		2014
Improve service request procedures by reducing response time to inquiry	High Impact	All inquiries submitted online will be responded to within one business day	January		Ongoing		2014
Building Inspections							
Develop Code Compliance follow up survey	Operational	40% of applicants	April		December		2014
Inform common contractors of ability to apply online	Operational	e-mails sent	February		March		2014
Increase online permit applications	Operational	10% increase	January		December		2014
Safety							
Minimize the risk for job-related injuries experienced	High Impact	Ongoing	Ongoing		Ongoing		2014
Conduct post injury accident report and investigation	High Impact	Within 3 days	Ongoing		Ongoing		2014
Conduct quarterly safety committee meetings	Operational	Quarterly Meetings- January, April, July, October	January		October		2014
Consider proposals for examination of garbage, recycling and snow plow routes to improve efficiencies and decrease potential for accidents due to unnecessary backing	Operational	Complete	March		December		2014

Sustainability

Goal	Type	Metric of Success	Start Date	% Completed	Targeted Date of Completion	Date Completed	Year
Forestry							
Diversify Village right-of-way tree population	High Impact	12% or less of each species in right of way	April		October		2014
Conduct Residential Adopt-a tree program	High Impact	50 homes	April		October		2014
Host Arbor Day event (in conjunction with Bayside Middle School or Schlitz Audubon Center)	High Impact	Complete	April		April		2014
Continual implementation of EAB remediation plan							
Plant 300 public trees	High Impact	300 trees planted	April		October		2014
Remove worst rated 100 Ash trees	High Impact	100 trees removed	April		October		2014
Maintain annual tree pruning program during dormant season							
Orchard Highlands	Operational	Complete	March		March		2014
North Shore East	Operational	Complete	March		March		2014
Fairy Chasm	Operational	Complete	March		March		2014
Regent	Operational	Complete	March		March		2014
Lake Drive	Operational	Complete	March		March		2014
Achieve Tree City USA & Growth Award	Operational	Receive Award	January		April		2014
Implementation of the Urban Forestry Grant (if awarded) for 2014 including conducting a tree inventory	Operational	Complete	April		October		2014

Submit Urban Forestry Grant Application for award in 2015	Operational	Complete	August		October		
Meet the annual requirements for Bird City USA	Operational	Receive Award	April		May		2014
Collections							
Host three Community Clean Up Day Events	Operational	Complete	April		October		2014
Hold Household Hazardous Waste drop-off and Prescription Drug-drop if grant monies are secured	Operational	Completion	April		October		2014
Increase recycling tons collected	Operational	Increase by 50 tons from previous year	January		December		2014
Decrease tons of garbage collected	Operational	Decrease by 50 tons from previous year	January		December		2014
Mulch collected yard waste and sell mulch by-product	Operational	Sell 100 yards	Ongoing		Ongoing		2014
Stormwater Management							
Implement potential repairs to assist in Fairway drive ravine stabilization	High Impact	Complete	February		June		2014
Conduct a Request for Proposal on Village wide culvert enhancements to reduce the likelihood of property damage in rain events	Operational	Complete	April		May		2014
Stormwater Management Ditch Enhancements:							
Dredge Indian Creek from NSFD #5 Station to Fox Point Border	Operational	Complete	May		September		2014
Bayside Middle School - Ellsworth and King.	Operational	Complete	May		September		2014
Meet the annual requirements for NOAA Storm Ready Community	Operational	Complete			December		2014
Sewer System Management							
Complete cleaning, inspection and study of sanitary sewer mains in the NW quadrant to determine any deficiencies for repair.	High Impact	Complete	February		March		2014

Conduct a NE Quadrant Sanitary Sewer Manhole Rehabilitation Project	Operational	Complete	May		July		2014
Implement the MMSD PPII Project in the NW Quadrant of the Village	Operational	Complete	October		November		2014
Monthly maintenance of lift stations, including pump and alarm checks	Operational	Complete	Ongoing		Ongoing		2014

2014 FUND BALANCE OVERVIEW

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

Designated Fund Balances	2011 Actual	2012 Actual	2013 Estimated	2014 Budgeted
General Fund – 010				
Designated Health Reimbursement Account	30,215	26,060	24,500	19,000
Designated Future Budget Expense	18,669	13,460	-	-
Designated GASB 45 OPEB	150,000	206,315	256,315	137,611
Designated Police Special	4,094	-	-	-
Designated Police MDC Infrastructure	20,459	20,459	-	-
Designated Asset Forfeiture	774	-	-	-
Sanitary Sewer Fund - 020				
Designated Health Reimbursement	4,283	7,784	-	-
Designated GASB 45 OPEB	-	4,000	4,000	4,000
Designated CWFL Reserve	69,846	72,050	64,233	66,437
Designated ECMAR	54,137	57,274	63,548	66,685
Stormwater Utility Fund - 022				
Designated Health Reimbursement	513	1,100	-	-
Designated Capital Reserve	11,081	11,081	11,081	-
Consolidated Dispatch Fund - 026				
Designated Health Reimbursement	-	12,290	13,000	12,000
Designated GASB 45 OPEB	-	5,500	5,500	-
Consolidated Services Fund - 028				
Designated Health Reimbursement	8,680	-	-	-
Designated GASB 45 OPEB	5,500	-	-	-
Designated Library Expansion	52,615	52,615	52,615	52,615
Designated NSFD Equipment	-	0	-	-
Long Term Financial Service Fund - 030				
Designated Tax Levy Stabilization	180,744	138,860	107,469	6,150
Police Capital Project Fund - 040				
Designated Bullet Proof Vest	-	-	-	6,132
Designated Police Department	19,433	10,485	-	-
DCUS Capital Project Fund - 041				
Designated Road Reserve	43,876	63,636	78,860	78,860
Designated DCUS Equipment	52,414	77,414	30,414	5,414

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

General Fund	2005 Audited	2006 Audited	2007 Audited	2008 Audited	2009 Audited	2010 Audited	2011 Audited	2012 Audited	2013 Projected	2014 Proposed
Fund Balance – Begin Jan 1	\$833,534	\$792,653	\$898,908	\$886,337	\$903,297	\$1,106,855	\$1,138,688	\$1,022,397	\$1,001,272	\$1,159,850
Property Tax	2,316,982	2,385,045	2,430,915	2,423,431	2,421,754	2,451,341	2,387,988	2,593,763	2,526,947	2,386,484
Other Revenue	1028,245	1,125,068	1,159,870	1,126,846	1,150,875	1,259,792	1,134,525	1,143,841	1,195,514	1,056,620
Expenditure	3,386,108	3,403,858	3,603,356	3,533,301	3,369,741	3,678,700	3,638,734	3,758,729	3,563,883	3,562,003
Designated Fund Balance	6,052	6,1484	7,1629	175,794	239,357	10,905	224,211	266,294	280,815	56,611
Undesignated Fund Balance –Ending Dec 31	\$786,602	\$837,424	\$814,708	\$727,503	\$866,828	\$1,027,713	\$798,186	\$734,978	\$879,035	\$884,340
Dispatch Services										
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	n/a	\$0	4,665	1579	44,097
Property Tax	n/a	n/a	n/a	n/a	n/a	n/a	-	246,486	246,846	252,770
Other Revenue	n/a	n/a	n/a	n/a	n/a	n/a	92,324	1887,109	1708,303	1756,844
Expenditure	n/a	n/a	n/a	n/a	n/a	n/a	87,659	2,136,681	192,631	2,009,614
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	n/a	-	17,790	40,683	12,000
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	n/a	n/a	4,665	(6,211)	3,414	32,097
Debt Service										
Fund Balance – Begin Jan 1	\$0	\$0	\$0	\$819,968	\$18,010	\$81960	\$178,474	\$178,474.44	\$161565	\$15,814
Property Tax	519,992	596,156	653,059	659,034	703,584	542,232	546,841	570,699	570,699	570,699
Other Revenue	469,052	499,893	10,11034	229,693	234,461	341,280	454,934	194,1922	53,987	519,399
Expenditure	989,044	796,049	845,125	1589,685	931689	786,998	1001775	2,529,530	150,437	191877
Designated Fund Balance	0	0	859,282	12,801	76,815	175,068	180,744	138,860	107,469	6,150
Undesignated Fund Balance –Ending Dec 31	\$0	\$0	(\$40,314)	\$5,209	\$5,145	\$3,406	(\$2,270)	\$22,705	\$8,345	\$425
Capital Projects										
Fund Balance – Begin Jan 1	\$609,981	\$695,862	\$230,074	\$302,554	\$378,633	n/a	n/a	n/a	n/a	n/a
Property Tax	10,000	52,233	39,000	13,902	18,000	n/a	n/a	n/a	n/a	n/a
Other Revenue	1555,237	16,778	218,784	350,845	337,943	n/a	n/a	n/a	n/a	n/a
Expenditure	1479,356	633,799	185,304	406,668	52,525	n/a	n/a	n/a	n/a	n/a
Designated Fund Balance	620,436	315,133	314,360	364,160	0	n/a	n/a	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	n/a	n/a
Police Capital Projects										
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$67,469	\$75,293.51	\$23,703	\$53,380	\$1291
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	21201	79,227	51609
Other Revenue	n/a	n/a	n/a	n/a	n/a	49,231	94,450	30,513	20,959	10,000
Expenditure	n/a	n/a	n/a	n/a	n/a	41,406	146,041	22,037	52,275	53,118
Designated Fund Balance	n/a	n/a	n/a	n/a	49,371	54,435	19,433	10,485	0	6,132
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$18,098	\$20,859	\$4,270	\$42,895	\$1291	\$3,650
DCUS Capital Projects										
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$132,244	\$53,471	\$784,254	223,288	109,274
Property Tax	n/a	n/a	n/a	n/a	n/a	16,200	210,000	-	-	145,579
Other Revenue	n/a	n/a	n/a	n/a	n/a	264,043	985,088	106,920	30,573	30,000
Expenditure	n/a	n/a	n/a	n/a	n/a	529,016	464,305	667,886	144,587	200,579
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	135,988	32,815	96,290	141,050	69,050
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	(\$3,744)	\$20,656	\$687,964	\$82,238	\$0	\$5,224
Administrative Services Capital Projects										
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0	\$0
Property Tax	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-
Other Revenue	n/a	n/a	n/a	n/a	n/a	-	-	-	-	14,500
Expenditure	n/a	n/a	n/a	n/a	n/a	-	-	-	-	12,500
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	-	-	-	-	-
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$0	\$0	\$0	\$0	\$2,000
Sanitary Sewer Enterprise Fund										
Fund Balance – Begin Jan 1	\$381,441	\$1,623,871	\$1,772,337	\$1,764,686	\$2,005,254	\$1,950,894	\$1,962,254	\$2,049,606	1,949,134	1,934,950
Property Tax	0	0	0	0	0	0	0	0	0	0
Other Revenue	1579,557	566,832	584,744	719,713	707,468	754,325	788,989	907,869	783,270	799,844
Expenditure	337,127	418,366	592,395	479,145	647,659	742,965	701,638	1,008,341	797,454	922,746
Designated Fund Balance	36,000	76,781	92,889	130,374	157,748	119,508	128,266	141,108	131,781	137,122
Other Assets	415,555	1,353,569	1,406,309	1,744,505	1,639,398	1,532,791	1,450,982	1,456,758	1,466,085	1,446,560
Cash	1,172,316	342,006	265,487	345,010	283,166	309,955	470,358	351,267	337,083	228,365
Undesignated Fund Balance –Ending Dec 31	\$1,587,871	\$1,695,576	\$1,671,797	\$1,874,880	\$1,795,146	\$1,842,746	\$1,921,340	\$1,808,026	\$1,803,169	\$1,674,926
Stormwater Revenue Fund										
Fund Balance – Begin Jan 1	n/a	n/a	n/a	n/a	n/a	\$0	\$48,144	\$86,505	\$3,367	\$11081
Property Tax	n/a	n/a	n/a	n/a	n/a	0	0	0	0	0
Other Revenue	n/a	n/a	n/a	n/a	n/a	282,619	422,054	333,068	324,897	323,846
Expenditure	n/a	n/a	n/a	n/a	n/a	234,475	383,693	428,387	317,183	320,060
Designated Fund Balance	n/a	n/a	n/a	n/a	n/a	0	11,594	12,181	11,081	0
Undesignated Fund Balance –Ending Dec 31	n/a	n/a	n/a	n/a	\$0	\$48,144	\$74,911	(\$8,814)	\$0	\$14,867

BUDGET SUMMARY

2014 Budget						
GENERAL FUND REVENUES	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
TAXES	2,648,710	2,580,889	2,579,438	2,579,438	2,436,426	-5.6%
STATE AIDS	564,939	548,725	412,438	550,281	578,669	5.5%
INTERGOVERNMENTAL REVENUE	46,384	101,844	110,841	112,209	92,736	-8.9%
INSPECTION REVENUES	119,813	91,650	133,180	135,730	97,700	6.6%
LICENSE AND PERMIT REVENUE	33,715	19,950	71,853	72,298	19,725	-1.1%
SERVICES FEES	195,843	157,765	128,992	171,370	154,348	-2.2%
INTEREST/DONATIONS/MISC. REVENUES	128,200	83,375	69,876	101,135	63,500	-23.8%
TOTAL REVENUES	\$3,737,604	\$3,584,199	\$3,506,618	\$3,722,461	\$3,443,104	-3.9%
GENERAL FUND EXPENDITURES						
GENERAL GOVERNMENT	404,550	443,544	274,814	388,208	431,585	-2.7%
PUBLIC SAFETY	1,869,317	1,888,723	1,349,210	1,871,246	1,885,948	-0.1%
COMMUNITY AND UTILITY SERVICES	741,682	770,401	521,612	785,701	842,423	9.3%
RECREATION AND LEISURE	23,667	34,278	24,245	31,978	7,098	-79.3%
BUILDING INSPECTIONS	65,803	57,600	67,750	81,585	77,962	35.3%
BUILDING & MAINTENANCE	145,383	89,840	49,550	86,886	-	-100.0%
INSURANCE	102,989	224,985	112,937	164,095	240,851	7.1%
INFORMATION TECHNOLOGY	51,999	68,600	59,069	69,852	-	-100.0%
LEGAL FEES	51,434	61,636	43,644	63,874	60,636	-1.6%
OTHER FINANCING USES	282,304	20,459	20,459	20,459	15,501	-24.2%
TOTAL EXPENDITURES	\$3,739,127	\$3,660,066	\$2,523,290	\$3,563,883	\$3,562,003	-2.679%
FUND BALANCE APPLIED		\$25,461		\$0	\$118,899	367.0%
DESIGNATED GENERAL FUND BALANCE	245,835	209,019	231,795	280,815	156,611	-25.1%
UNDESIGNATED GENERAL FUND BALANCE	734,979	852,296	1,717,915	879,035	884,340	3.8%
SPECIAL REVENUE FUNDS						
	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
REVENUES - SEWER	\$907,869	809,540	\$635,351	\$783,270	799,844	-1.2%
REVENUES - STORMWATER	333,068	317,692	295,889	324,897	323,846	1.9%
REVENUES - CONSOLIDATED DISPATCH	2,133,595	1,955,149	1,630,277	1,955,149	2,009,614	2.8%
REVENUES - RECORDS MANAGEMENT SYSTEM	-	299,209	288,506	299,209	165,390	-44.7%
REVENUES - CONSOLIDATED SERVICES	968,221	967,768	966,877	966,877	972,039	0.4%
EXPENDITURES - SEWER	1,012,144	798,410	344,166	797,454	\$922,746	15.6%
EXPENDITURES - STORMWATER	416,205	365,849	293,287	317,183	320,060	-12.5%
EXPENDITURES - RECORDS MANAGEMENT SYSTEM	-	249,209	161,425	249,209	159,670	-35.9%
EXPENDITURES - CONSOLIDATED DISPATCH	2,136,681	1,955,228	1,324,998	1,912,631	2,009,614	2.8%
EXPENDITURES - CONSOLIDATED SERVICES	971,080	967,768	922,855	966,878	972,039	0.4%
SPECIAL REV FUND BALANCES APPLIED	\$0	\$416,552	\$0	\$119,908	\$147,902	-64.5%
SPECIAL REVENUE FUND(S) BALANCE	2,114,067	2,063,082	2,723,318	2,178,149	1,963,620	-4.8%
LONG TERM FINANCIAL FUND						
REVENUES	\$892,287	870,089	\$823,769	\$902,019	879,971	1.1%
EXPENDITURES	2,529,530	926,973	1,077,792	1,111,104	1,191,877	28.6%
OTHER FINANCING SOURCES	1,620,000	-	237,667.00	237,667.00	210,586.24	
FUND BALANCE APPLIED		\$56,884	\$0	\$105,724	\$101,319	78.1%
LONG TERM FINANCIAL FUND BALANCE	\$161,566	\$105,057	\$145,210	\$115,814	\$6,575	-93.7%
CAPITAL FUND						
REVENUES	\$1,707,800	\$601,304	\$517,042	\$588,132	\$281,256	-53.2%
EXPENDITURES	\$3,036,092	\$875,461	\$729,728	\$1,118,097	\$275,197	-68.6%
OTHER FINANCING SOURCES (USES)	0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED	\$0	\$720,948	\$0	\$0	25,000	-96.5%
CAPITAL FUND BALANCE	\$276,668	\$186,241	\$416,957	\$99,680	\$107,738	-42.2%
GENERAL TAX LEVY	\$4,372,787	\$4,372,787			\$4,372,780	0.00%
ASSESSED VALUATION	618,931,000	567,171,400			563,707,800	
PROPERTY TAX - MILL RATE	\$7.07	\$7.71			\$7.76	

GENERAL FUND REVENUE DETAIL

TAXES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-41100	Property Taxes	\$2,593,763.00	\$2,526,947	\$2,526,947	\$2,526,947	\$2,386,484	-5.6%
10-41300	Interest - Delinquent Taxes	14,004.99	13,000	11,549	11,549	9,000	-30.8%
10-41500	PILOT Payment (s)	40,941.84	40,942	40,942	40,942	40,942	0.0%
Subtotal Taxes		\$2,648,710	\$2,580,889	\$2,579,438	\$2,579,438	\$2,436,426	-5.6%
STATE AIDS							
10-43410	State Shared Revenue	60,344	60,342	9,051	60,345	60,341	0.0%
10-43510	Recycling Grant	25,730	25,730	25,765	25,765	25,730	0.0%
10-43530	Exempt Computer Aid	28,209	18,740	18,796	18,796	22,395	19.5%
10-43540	State Transportation Aid	331,802	329,837	247,233	329,644	348,268	5.6%
10-43545	STH 32 Connecting Highway Aid	16,527	16,554	12,416	16,554	16,674	0.7%
10-43550	DNR Local Assistance	-	-	1,656	1,656	-	0%
10-43600	Expenditure Restraint Aid	102,326	97,522	97,522	97,522	105,261	7.9%
Subtotal State Aids		\$564,939	\$548,725	\$412,438	\$550,281	\$578,669	5.5%
INTERGOVERNMENTAL REVENUE							
10-43210	CDBG	\$0	\$3,700	\$3,659	\$3,700	\$0	-100.0%
10-43220	River Hills Municipal Court	15,733	16,448	16,609	16,609	26,926	63.7%
10-43225	Dispatch Administrative Charge	-	30,000	30,000	30,000	30,810	2.7%
10-43230	RMS Admin Charge	-	35,000	35,000	35,000	35,000	0.0%
10-47200	Computer Services	30,651	16,697	25,573	26,900	-	-100.0%
Subtotal Intergovernmental Revenue		\$46,384	\$101,844	\$110,841	\$112,209	\$92,736	-8.9%
INSPECTION REVENUES							
10-44415	ARC Application Fees	\$2,160	1,650	\$2,220	\$2,280	\$2,000	21.2%
10-44425	Administrative Fee	32,938	25,000	35,026	35,550	27,500	10.0%
10-44430	Electrical Permits	12,568	8,000	12,415	12,900	9,000	12.5%
10-44450	HVAC Permits	5,888	4,000	5,272	5,350	4,200	5.0%
10-44460	Building Permits	31,192	27,000	31,277	31,900	27,000	0.0%
10-44470	Plumbing Permits	10,624	8,000	20,209	20,500	8,000	0.0%
10-44480	Vacant Property Fee	2,000	1,000	7,250	7,250	2,000	100.0%
10-44410	Residential Code Compliance	22,443	17,000	19,511	20,000	18,000	5.9%
Subtotal Inspections		\$119,813	\$91,650	\$133,180	\$135,730	\$97,700	6.6%
LICENSE AND PERMIT REVENUE							
10-44100	Operator's Licenses	\$1,650	\$1,200	\$1,540	\$1,540	\$1,200	0.0%
10-44110	Electrical Contractor Licenses	5,854	-	780	780	-	0%
10-44120	Liquor Licenses	2,500	2,500	3,000	3,000	2,500	0.0%
10-44140	Cigarette Licenses	500	500	500	500	500	0.0%
10-44210	Bicycle Licenses	20	-	40	40	-	0%
10-44220	Animal Licenses	2,036	1,400	1,623	1,623	1,400	0.0%
10-44420	Occupancy Permits	85	-	340	340	-	0%
10-44440	Alarm Company Permits	825	750	625	625	625	-16.7%
10-44435	Transient Merchant Permit	620	250	150	150	250	0.0%
10-44495	Excavation/Right of Way Permit	12,015	10,000	57,400	57,750	10,000	0.0%
10-44510	Culvert Permits	945	500	975	1,050	800	60.0%
10-44520	Home Occupation Permits	40	-	40	40	-	0%
10-44525	Fill Permit	1,880	-	700	700	-	0%
10-44530	Rummage Sale Permits	355	300	280	300	300	0.0%
10-44540	Sign Permits	590	800	1,710	1,710	800	0.0%
10-44550	Conditional Use Permits	1,500	1,500	900	900	1,200	-20.0%
10-44555	Board of Zoning Appeals Fees	2,000	-	1,000	1,000	-	0%
10-44570	Special Event Permits	300	250	250	250	150	-40.0%
Subtotal Licenses and Permits		\$33,715	\$19,950	\$71,853	\$72,298	\$19,725	-1.1%
SERVICES FEES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-43215	Police Revenue	\$5,855	\$0	\$1,873	\$1,873	\$0	0%
10-44300	Cable Franchise Fees	77,124	67,000	60,043	75,000	70,000	4.5%
10-44545	Rain Barrel	-	405	1,121	1,121	405	0.0%
10-45100	Fines & Forfeitures	72,855	70,000	46,186	70,000	66,433	-5.1%
10-45120	Court Service Fees	500	300	345	400	400	33.3%
10-45125	Misc Service Fee-Notary/Fingerp	-	-	281	296	50	0%
10-45600	Court Case Re-Opening Fees	125	100	175	175	100	0.0%
10-46110	Property Status Revenue	101	60	300	300	60	0.0%
10-46120	Publication Fees	100	100	145	145	100	0.0%
10-46130	Data Sales	1,363	500	163	300	300	-40.0%
10-46135	Police Uniforms	560	-	225	225	-	0%
10-46150	Brick Donations	300	-	-	-	-	0%
10-46310	Special Pickups	7,924	6,000	6,991	7,140	6,600	10.0%
10-46315	Mulch Deliveries	2,285	2,250	330	330	2,250	0.0%
10-46320	Garbage & Recycling	5,484	5,000	2,000	5,000	5,000	0.0%
10-46325	Culvert Replacement	75	-	-	-	-	0%
10-46330	Well Permit	-	-	75	75	-	0%
10-46710	Park Facility Rental & Programs	3,752	3,800	525	525	900	-76.3%
10-46715	DCUS Services Revenue	14,667	-	6,323	6,448	-	0%
10-48210	Copies	1,749	750	1,017	1,017	750	0.0%
10-48220	False Alarm Fees	1,025	1,500	875	1,000	1,000	-33.3%
Subtotal Services Fees		\$195,843	\$157,765	\$128,992	\$171,370	\$154,348	-2.2%
INTEREST/DONATIONS/MISC. REVENUES							
10-48100	Interest	\$59,326	\$34,000	\$42,983	\$44,000	\$36,000	5.9%
10-48110	Unrealized & Realized Gain/Loss	26,908	-	(35,361)	-	-	0%
10-48200	Miscellaneous Revenue	1,018	500	528	600	500	0.0%
10-46740	Community Event Donations	3,854	3,000	5,711	6,000	-	-100.0%
10-48230	Recycling proceeds	2,041	1,200	3,005	3,500	2,000	66.7%
10-48260	Insurance Awards	2,813	-	7,035	7,035	-	0%
10-48395	Facility Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	0.0%
10-48385	Facility Rental - Stormwater Fund	-	-	-	-	-	0%
10-46415	Equipment Rental - Stormwater	5,000	5,000	5,000	5,000	5,000	0.0%
10-48310	Equipment Sales	12,240	15,000	16,301	20,000	5,000	-66.7%
10-49220	Transfer from Sewer fund	-	8,126	8,126	8,126	-	-100.0%
10-49222	Transfer from Stormwater fund	-	1,549	1,549	1,549	-	-100.0%
Subtotal Interest/Donations/Misc. Revenues		\$128,200	\$83,375	\$69,876	\$101,135	\$63,500	-23.8%
TOTAL GENERAL FUND REVENUES		\$3,737,604	\$3,584,199	\$3,506,618	\$3,722,461	\$3,443,104	-3.9%

GENERAL GOVERNMENT

- 2013: \$443,544
- 2014: \$431,585

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

Mission

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

Staffing

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

Expenditure Summary

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	275,256	339,950	179,354	278,962	322,067
Operating	129,294	103,594	95,460	109,246	109,517
Capital Outlay	-	-	-	-	-
Total	\$404,550	\$443,544	\$274,814	\$388,208	\$431,585

Top Metrics for Outcomes

Fiscal Integrity	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Total Public Meetings	#	61	68	62	60	54	60	60
Total Buzz Participants	#	315	751	1,750	1,850	1,707	1,900	2,000
Investment rate of return	%	4.00%	2.73%	1.99%	.75%	.86%	.90%	.90%
% of Bayside Budget Spent	%	96.5%	95.7%	99.7%	102.1%	97.5%	100%	100%
Total assessed value	\$	\$656,049,191	\$662,695,950	\$648,816,000	\$563,771,700	\$560,323,000	\$560,323.00	\$560,323,000

2014 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 2014



Mission

We have a professional obligation to protect all citizens and their property from crime. A member carries at all times the responsibility for the community, and discharges that responsibility by an immediate and intelligent response to any emergency. Anything less violates the trust placed in that member by the community, and nothing less qualifies as professional conduct.

Staffing

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

Expenditure Summary

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	1,561,963	1,663,581	1,159,952	1,635,469	1,616,172
Operating	135,237	99,344	93,321	106,921	155,593
Capital Outlay	60,000	11,707	11,707	11,707	-
Total	\$1,757,200	\$1,774,632	\$1,264,980	\$1,754,097	\$1,771,765

Top Metrics for Outcomes

Service Excellence	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014* Proposed
Citations issued	#	1,017	1,624	1,238	1,501	1,806	NA	NA
Arrests	#	95	82	62	123	193	NA	NA
Crime clearance rate	#	37.5%	28.6%	19.50%	24%	NA	NA	NA
Officers EMT trained	%	100%	100%	92%	92%	100%	100%	100%
Vehicle patrols (miles)	mile	166,106	155,190	136,744	145,301	154,981	145,000	135,000

*Some metrics are not made for future years

2014 Top Goals

- ✓ Achieve Department Accreditation
- ✓ Provide visible, reliable police service to residents



MUNICIPAL COURT

- 2013: \$112,117
- 2014: \$114,183
- 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

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

Expenditure Summary

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	80,884	82,181	62,819	85,124	79,459
Operating	31,233	31,910	21,410	32,025	34,724
Capital Outlay	-	-	-	-	-
Total	\$112,117	\$114,091	\$84,230	\$117,149	\$114,183

Top Metrics for Outcomes

Service Excellence	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014* Proposed
Court cases processed	#	913	1,458	942	1,462	1,709	NA	NA
Adult court citations	#	910	1,453	918	1,443	1,690	NA	NA
Juvenile court citations	#	3	5	24	19	19	NA	NA

*Metrics are not made for future years

2014 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

- 2013: \$57,600
- 2014: \$77,962

- Electrical
- Plumbing
- HVAC
- Point of Sale

Mission

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

Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Contracted Inspector	1	1	1	1	1	1

Summary

	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Revenues	119,813	91,650	133,180	135,730	97,700
Expenditures	65,803	57,600	67,750	81,585	77,962
Net Revenues	\$54,010	\$34,050	\$65,430	\$54,145	\$19,739

Top Metrics for Outcomes

Civic Commitment	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014* Proposed
Total permits issued	#	804	696	625	683	715	950	750
Residential code compliance	permits	51	57	66	61	96	120	110
Code enforcement letters	#	136	54	95	145	108	115	115
Voluntary compliance	%	90%	92%	90%	89%	98%	98%	98%
Architectural Review Committee projects	approved	73	38	35	36	34	54	NA

2014 Top Goals

- ✓ Enhance transparency and availability of resources online.
- ✓ Review and revise sections of Village Code that pertain to property maintenance.
- ✓ Implement the Vacant Premises Registration Program.



COMMUNITY & UTILITY SERVICES

- 2013: \$770,401
- 2014: \$842,423

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

Mission

To maintain and repair streets, culverts, street signs, Village buildings, and all Village owned machinery and equipment. The Department is also responsible for public services such as refuse and recycling collection and disposal, snow and ice removal, forestry, maintenance and cleaning of Village facilities, storm and sanitary sewer infrastructure maintenance, and the upkeep of three lift stations.

Staffing

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Director	1	1	1	1	1	1
Foreman	1	1	1	1	1	1
Assistant Foreman	N/A	N/A	N/A	N/A	N/A	1
Mechanic	1	1	1	1	1	1
Municipal Technician	4.5	4	4	4	4	3

Expenditure Summary

Total Department Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	442,169	469,523	351,414	483,523	482,480
Operating	269,413	300,878	170,198	302,178	359,943
Capital Outlay	30,100	-	-	-	-
Total	\$741,682	\$770,401	\$521,612	\$785,701	\$842,423

2014 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

Top Metrics for Outcomes

Service Excellence	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Street shouldering	Lane miles	12	23	3	10.5	2.5	7
Avg. street rating	1-10	7.0	7.2	7.2	7.0	7.0	7.0
Sidewalks maintained	feet	14,500	14,500	14,500	14,500	14,500	14,500
Street/Road Repairs	hrs	1071.50	708	950	653	550	600
Snow/Ice Removal	hrs	425.10	300	493.50	436	450	436
Grass & Weed	hrs	970.50	1,363	1490.25	1764.75	220	200
Culvert Replacements	#	35	4	11	21	15	20
Trees Planted	#	60	80	123	110	185	150
Yard waste collected	tons/hour	1.02	1.08	1.00	1.00	.74	.77
Rubbish collected	tons/hour	0.54	0.78	0.92	0.93	1.05	1.02
Recycling collected	tons/hour	0.45	0.57	0.87	0.90	.81	.94
Special pick-ups	#	85	91	85	120	95	105
Leaf Vacuum	hrs	508.75	513.75	265	275	275	275



DCUS Crew members

RECREATION & LEISURE

- 2013: \$34,278
- 2014: \$7,098

- Ellsworth Park
- Community Events
- LX Club

Mission

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

Staffing

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

Expenditure Summary

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	5,598	5,598	3,768	5,598	5,598
Operating	18,069	28,680	20,477	26,380	1,500
Capital Outlay	-	-	-	-	-
Total	\$23,667	\$34,278	\$24,245	\$31,978	\$7,098

2014 Top Goals

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



Additional Resources

- 2013: \$465,520
- 2014: \$316,988

- Insurances
- Legal Department

MISSION

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

Staffing

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

Expenditures

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Building and Maintenances	145,383	89,840	49,550	86,886	-
Insurances and Contingencies	102,989	224,985	112,937	164,095	240,851
Information Technologies	51,999	68,600	59,069	69,852	-
Legal Services	51,434	61,636	43,644	63,874	60,636
Other Financing Uses	282,304	20,459	20,459	20,459	15,501
Total	\$634,108	\$465,520	\$285,659	\$405,166	\$316,988



Residents enjoy the Annual Picnic

SPECIAL REVENUE FUNDS

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



SANITARY SEWER UTILITY

- 2013: \$1,184,672
- 2014: \$798,560

- 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

		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
20-46210	Intergovernmental Grant	7,348	\$23,400	\$0	\$0	\$0	-100.0%
20-46410	Residential Sewer	634,753	657,640	654,770	654,770	669,344	1.8%
20-46420	Commercial Sewer	148,588	128,000	68,356	128,000	130,000	1.6%
20-46430	Connection Fee	1,800	-	-	-	-	0%
20-46450	Intergovernmental Rev	113,252	-	(88,052)	-	-	0%
20-48100	Interest	2,129	500	278	500	500	0.0%
20-49100	Proceeds from Long-Term Debt	-	-	-	-	-	0%
TOTAL SEWER FUND REVENUES		\$907,869	\$809,540	\$635,351	\$783,270	\$799,844	-1.2%

Expenditures – 20 – Sewer

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	148,327	160,493	108,170	141,921	161,053
Operating	406,212	343,001	170,308	360,618	469,475
Capital Outlay	1,055	3,800	800	3,800	3,300
Total	\$555,594	\$507,294	\$279,277	\$506,339	\$633,828

Sewer Debt Service	\$456,551	\$291,116	\$64,889	\$291,115	\$288,926
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Top Metrics for Outcomes

Sustainability	Unit	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Manholes rehabilitated	#	13	25	5	55	10	117
Sanitary sewer jetting	feet	35,000	26,000	29,000	27,000	24,000	30,000
Sanitary sewer televised	feet	10,575	8,274	29,000	24,000	10,000	30,000
Sanitary sewer backups	#	2	0	1	2	3	0

Sanitary Sewer Fund Balance

		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
20-34225	Designated Health Reimbursement Acc	\$7,784	\$0	\$0	\$0	\$0	0%
20-34310	Designated GASB 45 OPEB	4,000	-	4,000	4,000	4,000	0%
20-34350	Designated CWFL Reserve Fund	72,050	62,028	64,233	64,233	66,437	7.1%
20-34360	Designated ECMAR Equip	57,274	60,411	63,548	63,548	66,685	10.4%
20-34000	Undesignated fund balance	1,808,026	1,596,314	2,104,732	1,803,169	1,674,926	4.9%
SEWER FUND BALANCE		\$1,949,134	\$1,718,754	\$2,236,512	\$1,934,949	\$1,812,047	5.4%

STORMWATER UTILITY

- 2013: \$365,849
- 2014: \$320,060

- 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

		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
22-43210	Intergovernmental Grant	\$8,825	\$0	\$0	\$0	\$0	0%
22-46405	Residential Stormwater	217,587	230,775	237,980	237,980	236,929	2.7%
22-46425	Commercial Stormwater	90,606	\$86,917	57,910	86,917	86,917	0.0%
22-46430	Storm water Connection Fee	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	0%
22-49120	Proceeds of Long Term Debt	-	-	-	-	-	0%
22-49100	Proceeds of Premium	-	-	-	-	-	0%
22-49241	Transfer from DCUS Capital	\$16,050	\$0	-	\$0	\$0	0%
TOTAL STORM WATER FUND REVENUES		333,068	\$317,692	295,889	\$324,897	\$323,846	1.9%

Expenditures – 22 – Stormwater

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	81,174	78,759	58,438	78,215	60,214
Operating	67,504	82,874	30,633	36,301	49,260
Capital Outlay	73,924	-	-	-	-
Debt Service	193,603	204,216	204,216	202,667	210,586
Total	\$416,205	\$365,849	\$293,287	\$317,183	\$320,060

Top Metrics for Outcomes

Sustainability	Unit	2008 Actual	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2013 Estimated	2014 Proposed
Leaf Vacuum	hrs	651.5	508.75	513.75	265	275	275	275
Stormwater	hrs	750	1,102.50	283.5	442.5	1024.75	425	425
Culvert Replacements	#	24	35	4	11	21	15	20
Rain Barrels Sold	#	75	54	30	17	19	30	30

Stormwater Fund Balance

		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
22-34225	Designated Health Reimburseme	1,100	1,200	-	-	-	-100.0%
22-34365	Designated Capital Reserve	11,081	-	11,081	11,081	-	0%
22-34000	Undesignated fund balance	(8,814)	20,926	(5,112)	-	14,867	-29.0%
STORMWATER FUND BALANCE		\$3,367	\$22,126	\$5,969	\$11,081	\$14,867	-33%



DCUS crews work on stormwater improvements on Brown Deer Road.

Revenues - 27 - Records Management System

Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
27-47130	Operational	-	249,209.00	238,506.29	249,209.00	106,889	-57.1%
27-47135	RMS Administrator	-	-	-	-	43,000	0%
27-49240	Transfer from Fund 10	-	50,000	50,000	50,000	15,501	-69.0%
Total Records Management System Revenues		\$0	\$299,209	\$288,506	\$299,209	\$165,390	-44.7%

Expenditures - 27 - Records Management System

	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Records Management System	-	249,209	161,425	249,209	160,243

Records Management System Fund Balance

27-34000	Undesignated Fund Balance	-	50,000	127,081	50,000	55,720	11.4%
RECORDS MANAGEMENT SYSTEM FUND BALANC		-	50,000	127,081	50,000	55,720	11.4%

CONSOLIDATED SERVICES

- 2013: \$2,922,996
- 2014: \$2,981,653

- 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
North Shore Library (FTE)	6	6	6	6	6	6

Revenues – 26 – Consolidated Dispatch Fund

Revenues	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
26-41100 Property Tax	\$246,486	\$246,846	\$246,846	\$246,846	\$252,770	2.4%
26-47120 Lease Revenue	\$87,516	\$19,756	\$19,756	\$19,756	19,756	0.0%
26-47130 Contract Revenue	1,648,622	\$1,661,068	1,340,195.22	1,661,068	1,725,087	3.9%
26-48100 Service Revenue	-	27,479	23,479.00	27,479	12,000	-56.3%
26-49210 Transfer from Gen Fund	136,791	-	-	-	-	0%
26-49228 Transfer from Dispatch	14,180	-	-	-	-	0%
Total Consolidated Dispatch Fund Revenues	\$2,133,595	\$1,955,149	\$1,630,277	\$1,955,149	\$2,009,614	2.8%

Expenditures – 26 – Consolidated Dispatch Fund

Dispatching Services Expenditures 26	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Personnel	1,605,608	1,654,528	1,049,212	1,607,553	1,667,286
Operating	531,073	300,700	275,786	305,078	342,328
Capital Outlay	-	-	-	-	-
Total	2,136,681	1,955,228	1,324,998	1,912,631	2,009,614

Consolidated Dispatch Fund Balance

	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
26-34225 Designated Health Reimbursements	12,291	12,000	18,973	13,000	12,000	0.0%
26-34310 Designated GASB 45 OPEB	5,500	5,500	5,500	-	-	-100.0%
26-34315 Designated Future Budget	-	-	-	27,683	-	0%
26-34000 Undesignated Fund Balance	(16,211)	159,065	212,405	3,414	32,097	-79.8%
CONSOLIDATED SERVICES FUND BALANCE	\$1,579	\$176,565	\$236,878	44,097	\$44,097	-75.0%

Revenues – 28 – Consolidated Services Fund

Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
28-41110	Health Property Tax	28,807	28,600	28,600	28,600	28,600	0.0%
28-41120	Library Property Tax	143,491	143,463	143,463	143,463	143,441	0.0%
28-41130	Fire Dept Property Tax	768,340	777,005	777,005	777,005	782,098	0.7%
28-43220	Intergov Revenue	-	-	-	-	-	0%
28-43520	Fire Insurance Dues	18,787	18,700	17,809	17,809	17,900	-4.3%
28-47100	River Hills Revenue-Dispatch	4,185	-	-	-	-	0%
28-47120	Fox Point Revenue-Dispatch	4,611	-	-	-	-	0%
28-49240	Transfer from Police Capital -Bayside Dispatch Co	-	-	-	-	-	0%
28-49226	Transfer from General	-	-	-	-	-	0%
Total Consolidated Services Fund Revenues		\$968,221	\$967,768	\$966,877	\$966,877	\$972,039	0.4%

Expenditures – 28 – Consolidated Services Fund

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Health Services	26,243	28,600	19,682	28,600	28,600
Fire Dept	787,127	795,705	794,815	794,815	799,998
Library	143,491	143,463	108,357	143,463	143,441
Contract Expense	14,219	-	-	-	-
Total	\$971,080	\$967,768	\$922,855	\$966,878	\$972,039

Consolidated Services Fund Balance

		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
28-34400	Designated Library Expansion		52,615	52,615	52,615	52,615	0.0%
28-34000	Undesignated Fund Balance		-	46,135	-	-	0%
CONSOLIDATED SERVICES FUND BALANCE		\$0	\$52,615	\$98,750	\$52,615	\$52,615	0.0%

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LONG TERM FINANCIAL SERVICE

- 2013: \$1,150,395
- 2014 \$1,191,877

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

Mission

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

Revenues – 30 – Long Term Financial Service Fund

Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
30-41100	Property Taxes	\$570,699	\$570,699	\$570,699	\$570,699	\$570,699	0.0%
30-47100	River Hills - Dispatch	28,858	29,055	10,141	29,055	22,528	-22.5%
30-47111	Fox Point - Dispatch	16,295	16,505	3,253	16,505	16,305	-1.2%
30-47115	B Series Bond Admin Fee	-	-	-	-	-	0%
30-48100	Interest	1,495	-	-	-	-	0%
30-48130	Interest - Bond	-	-	-	-	-	0%
30-44350	Cell Tower Allocation	85,459	90,652	68,531	111,334	91,605	1%
30-48300	NSFD Receipts	189,481	174,426	171,145	174,426	178,835	2.5%
TOTAL LONG TERM FINANCIAL REVENUES		\$892,287	\$881,337	\$823,769	\$902,019	\$879,971	-0.2%

Expenditures –30 – Long Term Financial Service Fund

	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Long Term Financial Services	\$2,529,530	\$1,150,395	\$1,077,792	\$1,111,104	\$1,191,877

Long Term Financial Fund Balance

LONG TERM FINANCIAL FUND BALANCE	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
30-34000 Undesignated Fund Balance	\$22,705	\$0	\$37,740	\$8,345	\$425	0%
30-34385 Designated Tax Levy Stabilizati	138,860	93,023	107,469	107,469	6,150	-93.4%
FUND BALANCE	\$161,566	\$93,023	\$145,210	\$115,814	\$6,575	-92.9%

Debt Service Schedules

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

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

5/1/2013	67,024.08	10,850.74	77,874.82
11/1/2013	-	10,058.18	10,058.18
5/1/2014	68,609.20	10,058.18	78,667.38
11/1/2014	-	9,246.88	9,246.88
5/1/2015	70,231.81	9,246.88	79,478.69
11/1/2015	-	8,416.39	8,416.39
5/1/2016	71,892.79	8,416.39	80,309.18
11/1/2016	-	7,566.25	7,566.25
5/1/2017	73,593.06	7,566.25	81,159.31
11/1/2017	-	6,696.02	6,696.02
5/1/2018	75,333.53	6,696.02	82,029.55
11/1/2018	-	5,805.20	5,805.20
5/1/2019	77,115.17	5,805.20	82,920.37
11/1/2019	-	4,893.31	4,893.31
5/1/2020	78,938.95	4,893.31	83,832.26
11/1/2020	-	3,959.86	3,959.86
5/1/2021	80,805.85	3,959.86	84,765.71
11/1/2021	-	3,004.33	3,004.33
5/1/2022	82,716.91	3,004.33	85,721.24
11/1/2022	-	2,026.20	2,026.20
5/1/2023	84,673.16	2,026.20	86,699.36
11/1/2023	-	1,024.94	1,024.94
5/1/2024	<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	880,000.00	17,600.00	897,600.00
	6,350,000.00	2,271,804.17	8,621,804.17

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

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

\$760,000 GENERAL OBLIGATION REFUNDING BONDS DATED DECEMBER 4, 2007 Sewer/Stormwater/Village Hall			
DATE	PRINCIPAL	INTEREST	TOTAL
9/1/2008	-	21,302.52	21,302.52
3/1/2009	50,000.00	14,361.25	64,361.25
9/1/2009		13,486.25	13,486.25
3/1/2010	55,000.00	13,486.25	68,486.25
9/1/2010		12,510.00	12,510.00
3/1/2011	60,000.00	12,510.00	72,510.00
9/1/2011		11,430.00	11,430.00
3/1/2012	65,000.00	11,430.00	76,430.00
9/1/2012		10,243.75	10,243.75
3/1/2013	75,000.00	10,243.75	85,243.75
9/1/2013		8,856.25	8,856.25
3/1/2014	75,000.00	8,856.25	83,856.25
9/1/2014		7,450.00	7,450.00
3/1/2015	80,000.00	7,450.00	87,450.00
9/1/2015		5,930.00	5,930.00
3/1/2016	90,000.00	5,930.00	95,930.00
9/1/2016		4,175.00	4,175.00
3/1/2017	100,000.00	4,175.00	104,175.00
9/1/2017		2,200.00	2,200.00
3/1/2018	<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 DATED NOVEMBER 2, 2010			
DATE	PRINCIPAL	INTEREST	TOTAL
3/1/2011	30,000.00	4,121.20	34,121.20
9/1/2011		6,083.75	6,083.75
3/1/2012	25,000.00	6,083.75	31,083.75
9/1/2012		5,958.75	5,958.75
3/1/2013	25,000.00	5,958.75	30,958.75
9/1/2013		5,771.25	5,771.25
3/1/2014	25,000.00	5,771.25	30,771.25
9/1/2014		5,583.75	5,583.75
3/1/2015	25,000.00	5,583.75	30,583.75
9/1/2015		5,333.75	5,333.75
3/1/2016	25,000.00	5,333.75	30,333.75
9/1/2016		5,083.75	5,083.75
3/1/2017	30,000.00	5,083.75	35,083.75

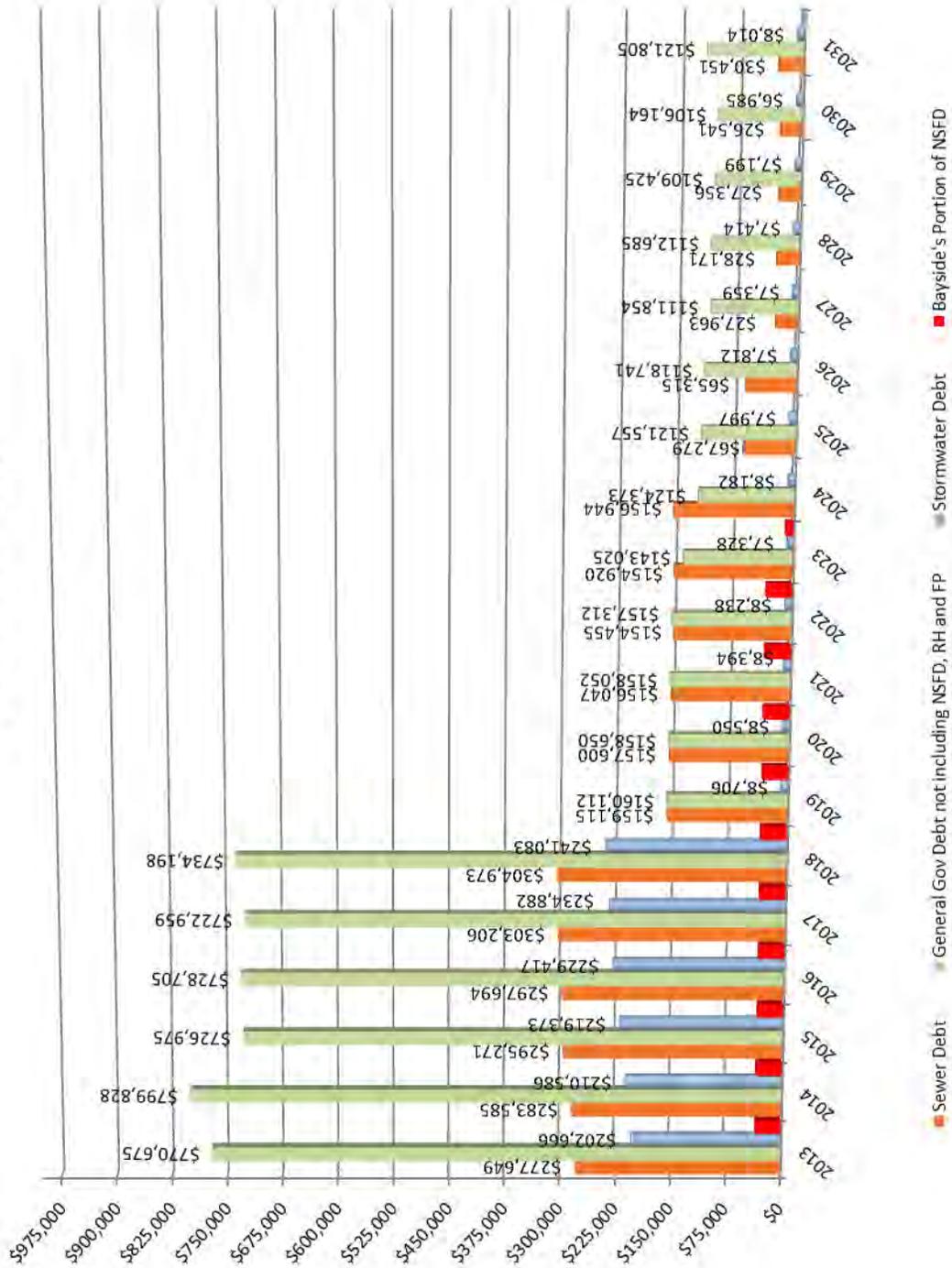
9/1/2017		4,708.75	4,708.75
3/1/2018	30,000.00	4,708.75	34,708.75
9/1/2018		4,333.75	4,333.75
3/1/2019	30,000.00	4,333.75	34,333.75
9/1/2019		3,883.75	3,883.75
3/1/2020	30,000.00	3,883.75	33,883.75
9/1/2020		3,433.75	3,433.75
3/1/2021	30,000.00	3,433.75	33,433.75
9/1/2021		2,946.25	2,946.25
3/1/2022	30,000.00	2,946.25	32,946.25
9/1/2022		2,458.75	2,458.75
3/1/2023	35,000.00	2,458.75	37,458.75
9/1/2023		1,890.00	1,890.00
3/1/2024	35,000.00	1,890.00	36,890.00
9/1/2024		1,260.00	1,260.00
3/1/2025	35,000.00	1,260.00	36,260.00
9/1/2025		630	630
3/1/2026	35,000.00	630	35,630.00
	475,000.00	122,841.20	597,841.20

\$2,170,000 G.O. Corporate Purpose Bonds 2011 - Bayside Dispatch, Water, Sewer, Roads DATED NOVEMBER 3, 2011			
DATE	PRINCIPAL	INTEREST	TOTAL
5/1/2012		26,246.10	26,246.10
11/1/2012	65,000.00	29,900.63	94,900.63
5/1/2013		29,250.63	29,250.63
11/1/2013	60,000.00	29,250.63	89,250.63
5/1/2014		28,650.63	28,650.63
11/1/2014	60,000.00	28,650.63	88,650.63
5/1/2015		28,050.63	28,050.63
11/1/2015	100,000.00	28,050.63	128,050.63
5/1/2016		27,050.63	27,050.63
11/1/2016	80,000.00	27,050.63	107,050.63
5/1/2017		26,250.63	26,250.63
11/1/2017	70,000.00	26,250.63	96,250.63
5/1/2018		25,375.63	25,375.63
11/1/2018	65,000.00	25,375.63	90,375.63
5/1/2019		24,563.13	24,563.13
11/1/2019	125,000.00	24,563.13	149,563.13
5/1/2020		23,000.63	23,000.63
11/1/2020	125,000.00	23,000.63	148,000.63
5/1/2021		21,438.13	21,438.13
11/1/2021	125,000.00	21,438.13	146,438.13
5/1/2022		19,875.63	19,875.63
11/1/2022	125,000.00	19,875.63	144,875.63
5/1/2023		18,281.88	18,281.88
11/1/2023	110,000.00	18,281.88	128,281.88
5/1/2024		16,824.38	16,824.38

11/1/2024	130,000.00	16,824.38	146,824.38
5/1/2025		14,971.88	14,971.88
11/1/2025	130,000.00	14,971.88	144,971.88
5/1/2026		13,119.38	13,119.38
11/1/2026	130,000.00	13,119.38	143,119.38
5/1/2027		11,088.13	11,088.13
11/1/2027	125,000.00	11,088.13	136,088.13
5/1/2028		9,135.00	9,135.00
11/1/2028	130,000.00	9,135.00	139,135.00
5/1/2029		6,990.00	6,990.00
11/1/2029	130,000.00	6,990.00	136,990.00
5/1/2030		4,845.00	4,845.00
11/1/2030	130,000.00	4,845.00	134,845.00
5/1/2031		2,635.00	2,635.00
11/1/2031	155,000.00	2,635.00	157,635.00
	2,170,000.00	758,940.63	2,928,940.63

\$1,605,000 GO BOND NSFD DATED APRIL 26, 2012 North Shore Fire Department JP MORGAN			
DATE	PRINCIPAL	INTEREST	TOTAL
2/1/2013	-	2,093.75	2,093.75
2/1/2013		18,276.04	18,276.04
8/1/2013	15,000.00	11,962.50	26,962.50
8/1/2013	125,000.00	2,093.75	127,093.75
2/1/2014		11,917.50	11,917.50
8/1/2014	155,000.00	11,917.50	166,917.50
2/1/2015	-	11,452.50	11,452.50
8/1/2015	155,000.00	11,452.50	166,452.50
2/1/2016	-	10,832.50	10,832.50
8/1/2016	155,000.00	10,832.50	165,832.50
2/1/2017		10,057.50	10,057.50
8/1/2017	160,000.00	10,057.50	170,057.50
2/1/2018	-	9,097.50	9,097.50
8/1/2018	160,000.00	9,097.50	169,097.50
2/1/2019		7,977.50	7,977.50
8/1/2019	160,000.00	7,977.50	167,977.50
2/1/2020		6,697.50	6,697.50
8/1/2020	160,000.00	6,697.50	166,697.50
2/1/2021	-	5,257.50	5,257.50
8/1/2021	160,000.00	5,257.50	165,257.50
2/1/2022	-	3,657.50	3,657.50
8/1/2022	160,000.00	3,657.50	163,657.50
2/1/2023	-	1,897.50	1,897.50
8/1/2023	165,000.00	1,897.50	166,897.50
	1,730,000.00	192,116.04	1,922,116.04

Debt Service Fund by Sub-Category



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2014 Budget Detail

2014 Budget							
GENERAL FUND REVENUES	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change	
TAXES	2,648,710	2,580,889	2,579,438	2,579,438	2,436,426	-5.6%	
STATE AIDS	564,939	548,725	42,438	550,281	578,669	5.5%	
INTERGOVERNMENTAL REVENUE	46,384	10,844	10,841	12,209	92,736	-8.9%	
INSPECTION REVENUES	19,813	91,650	133,180	135,730	97,700	6.6%	
LICENSE AND PERMIT REVENUE	33,715	19,950	71,853	72,298	19,725	-1.1%	
SERVICES FEES	195,843	167,765	128,992	171,370	154,348	-2.2%	
INTEREST/DONATIONS/MISC. REVENUES	128,200	83,375	69,876	101,135	63,500	-23.8%	
TOTAL REVENUES	\$3,737,604	\$3,584,199	\$3,506,618	\$3,722,461	\$3,443,104	-3.9%	
GENERAL FUND EXPENDITURES							
GENERAL GOVERNMENT	404,550	443,544	274,814	388,208	431,585	-2.7%	
PUBLIC SAFETY	1,869,317	1,888,723	1,349,210	1,871,246	1,885,948	-0.1%	
COMMUNITY AND UTILITY SERVICES	741,682	770,401	521,612	785,701	842,423	9.3%	
RECREATION AND LEISURE	23,667	34,278	24,245	31,978	7,098	-79.3%	
BUILDING INSPECTIONS	65,803	57,600	67,750	81,585	77,962	35.3%	
BUILDING & MAINTENANCE	145,383	89,840	49,550	86,886	-	-100.0%	
INSURANCE	102,989	224,985	12,937	164,095	240,851	7.1%	
INFORMATION TECHNOLOGY	51,999	68,600	59,069	69,852	-	-100.0%	
LEGAL FEES	51,434	61,636	43,644	63,874	60,636	-1.6%	
OTHER FINANCING USES	282,304	20,459	20,459	20,459	16,501	-24.2%	
TOTAL EXPENDITURES	\$3,739,127	\$3,660,066	\$2,523,290	\$3,563,883	\$3,562,003	-2.679%	
FUND BALANCE APPLIED		\$25,461		\$0	\$18,899	367.0%	
DESIGNATED GENERAL FUND BALANCE	245,835	209,019	231,795	280,815	166,611	-25.1%	
UNDESIGNATED GENERAL FUND BALANCE	734,979	852,296	177,915	879,035	884,340	3.8%	
SPECIAL REVENUE FUNDS							
REVENUES - SEWER	\$907,869	809,540	\$635,351	\$783,270	799,844	-1.2%	
REVENUES - STORM WATER	333,068	317,692	295,889	324,897	323,846	1.9%	
REVENUES - CONSOLIDATED DISPATCH	2,133,595	1,955,149	1,630,277	1,955,149	2,009,614	2.8%	
REVENUES - RMS	-	299,209	288,506	299,209	165,390	-44.7%	
REVENUES - CONSOLIDATED SERVICES	968,221	967,768	966,877	966,877	972,039	0.4%	
EXPENDITURES - SEWER	102,144	798,410	344,166	797,454	\$922,753	15.6%	
EXPENDITURES - STORM WATER	46,205	365,849	293,287	317,183	320,060	-12.5%	
EXPENDITURES - RMS	-	249,209	161,425	249,209	160,243	-35.7%	
EXPENDITURES - CONSOLIDATED DISPATCH	2,136,681	1,955,228	1,324,998	1,912,631	2,009,614	2.8%	
EXPENDITURES - CONSOLIDATED SERVICES	971,080	967,768	922,855	966,878	972,039	0.4%	
SPECIAL REV FUND BALANCES APPLIED	\$0	\$416,552	\$0	\$119,908	\$147,909	-64.5%	
SPECIAL REVENUE FUND(S) BALANCE	2,114,067	2,063,082	2,723,318	2,143,556	1,915,201	-7.2%	
LONG TERM FINANCIAL FUND							
REVENUES	\$892,287	870,089	\$823,769	\$902,019	879,971	1.1%	
EXPENDITURES	2,529,530	926,973	1,077,792	1,111,104	1,191,877	28.6%	
OTHER FINANCING SOURCES	1,620,000	-	237,667.00	237,667.00	2,058,624		
FUND BALANCE APPLIED		\$56,884	\$0	\$105,724	\$101,119	78.1%	
LONG TERM FINANCIAL FUND BALANCE	\$161,566	\$105,057	\$145,210	\$15,814	\$6,575	-93.7%	
CAPITAL FUND							
REVENUES	\$1,707,800	\$601,304	\$517,042	\$618,132	\$281,256	-53.2%	
EXPENDITURES	\$3,036,092	\$875,461	\$729,728	\$1,118,097	\$275,197	-68.6%	
OTHER FINANCING SOURCES (USES)	0	\$0	\$0	\$0	\$0	0%	
FUND BALANCE APPLIED	\$0	\$720,948	\$0	\$0	25,000	-96.5%	
CAPITAL FUND BALANCE	\$276,668	\$186,241	\$416,957	\$114,456	\$122,514	-34.2%	
GENERAL TAX LEVY							
ASSESSED VALUATION	618,931,000	567,171,400			563,707,800		
PROPERTY TAX - MILL RATE	\$7.07	\$7.71			\$7.76	0.00%	

GENERAL FUND - 10							
General Fund Revenues							
TAXES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-41100	Property Taxes	\$2,593,763	\$2,526,947	\$2,526,947	\$2,526,947	\$2,386,484	-5.6%
10-41300	Interest - Delinquent Taxes	14,004.99	13,000	11,549	11,549	9,000	-30.8%
10-41500	PILOT Payment (s)	40,941.84	40,942	40,942	40,942	40,942	0.0%
Subtotal Taxes		\$2,648,710	\$2,580,889	\$2,579,438	\$2,579,438	\$2,436,426	-5.6%
STATE AIDS							
10-43410	State Shared Revenue	60,344	60,342	9,051	60,345	60,341	0.0%
10-43510	Recycling Grant	25,730	25,730	25,765	25,765	25,730	0.0%
10-43530	Exempt Computer Aid	28,209	18,740	18,796	18,796	22,395	19.5%
10-43540	State Transportation Aid	331,802	329,837	247,233	329,644	348,268	5.6%
10-43545	STH 32 Connecting Highway Aids	16,527	16,554	12,416	16,554	16,674	0.7%
10-43550	DNR Local Assistance	-	-	1,656	1,656	-	0%
10-43600	Expenditure Restraint Aid	102,326	97,522	97,522	97,522	105,261	7.9%
Subtotal State Aids		\$564,939	\$548,725	\$412,438	\$550,281	\$578,669	5.5%
INTERGOVERNMENTAL REVENUE							
10-43210	CDBG	\$0	\$3,700	\$3,659	\$3,700	\$0	-100.0%
10-43220	River Hills Municipal Court	15,733	16,448	16,609	16,609	26,926	63.7%
10-43225	Dispatch Administrative Charge	-	30,000	30,000	30,000	30,810	2.7%
10-43230	RMS Admin Charge	-	35,000	35,000	35,000	35,000	0.0%
10-47200	Computer Services	30,651	16,697	25,573	26,900	-	-100.0%
Subtotal Intergovernmental Revenue		\$46,384	\$101,844	\$110,841	\$112,209	\$92,736	-8.9%
INSPECTION REVENUES							
10-44415	ARC Application Fees	\$2,160	1,650	\$2,220	\$2,280	\$2,000	21.2%
10-44425	Administrative Fee	32,938	25,000	35,026	35,550	27,500	10.0%
10-44430	Electrical Permits	12,568	8,000	12,415	12,900	9,000	12.5%
10-44450	HVAC Permits	5,888	4,000	5,272	5,350	4,200	5.0%
10-44460	Building Permits	31,192	27,000	31,277	31,900	27,000	0.0%
10-44470	Plumbing Permits	10,624	8,000	20,209	20,500	8,000	0.0%
10-44480	Vacant Property Fee	2,000	1,000	7,250	7,250	2,000	100.0%
10-44410	Residential Code Compliance	22,443	17,000	19,511	20,000	18,000	5.9%
Subtotal Inspections		\$119,813	\$91,650	\$133,180	\$135,730	\$97,700	6.6%
LICENSE AND PERMIT REVENUE							
10-44100	Operator's Licenses	\$1,650	\$1,200	\$1,540	\$1,540	\$1,200	0.0%
10-44110	Electrical Contractor Licenses	5,854	-	780	780	-	0%
10-44120	Liquor Licenses	2,500	2,500	3,000	3,000	2,500	0.0%
10-44140	Cigarette Licenses	500	500	500	500	500	0.0%
10-44210	Bicycle Licenses	20	-	40	40	-	0%
10-44220	Animal Licenses	2,036	1,400	1,623	1,623	1,400	0.0%
10-44420	Occupancy Permits	85	-	340	340	-	0%
10-44440	Alarm Company Permits	825	750	625	625	625	-16.7%
10-44435	Transient Merchant Permit	620	250	150	150	250	0.0%
10-44495	Excavation/Right of Way Permit	12,015	10,000	57,400	57,750	10,000	0.0%
10-44510	Culvert Permits	945	500	975	1,050	800	60.0%
10-44520	Home Occupation Permits	40	-	40	40	-	0%
10-44525	Fill Permit	1,880	-	700	700	-	0%
10-44530	Rummage Sale Permits	355	300	280	300	300	0.0%
10-44540	Sign Permits	590	800	1,710	1,710	800	0.0%
10-44550	Conditional Use Permits	1,500	1,500	900	900	1,200	-20.0%
10-44555	Board of Zoning Appeals Fees	2,000	-	1,000	1,000	-	0%
10-44570	Special Event Permits	300	250	250	250	150	-40.0%
Subtotal Licenses and Permits		\$33,715	\$19,950	\$71,853	\$72,298	\$19,725	-1.1%

SERVICES FEES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-43215	Police Revenue	\$5,855	\$0	\$1,873	\$1,873	\$0	0%
10-44300	Cable Franchise Fees	77,124	67,000	60,043	75,000	70,000	4.5%
10-44545	Rain Barrel		405	1,121	1,121	405	0.0%
10-45100	Fines & Forfeitures	72,855	70,000	46,186	70,000	66,433	-5.1%
10-45120	Court Service Fees	500	300	345	400	400	33.3%
10-45125	Misc Service Fee- Notary/Fingerprinting	-	-	281	296	50	0%
10-45600	Court Case Re-Opening Fees	125	100	175	175	100	0.0%
10-46110	Property Status Revenue	101	60	300	300	60	0.0%
10-46120	Publication Fees	100	100	145	145	100	0.0%
10-46130	Data Sales	1,363	500	163	300	300	-40.0%
10-46135	Police Uniforms	560	-	225	225	-	0%
10-46150	Brick Donations	300	-	-	-	-	0%
10-46310	Special Pickups	7,924	6,000	6,991	7,140	6,600	10.0%
10-46315	Mulch Deliveries	2,285	2,250	330	330	2,250	0.0%
10-46320	Garbage & Recycling	5,484	5,000	2,000	5,000	5,000	0.0%
10-46325	Culvert Replacement	75	-	-	-	-	0%
10-46330	Well Permit	-	-	75	75	-	0%
10-46710	Park Facility Rental & Programs	3,752	3,800	525	525	900	-76.3%
10-46715	DCUS Services Revenue	14,667	-	6,323	6,448	-	0%
10-48210	Copies	1,749	750	1,017	1,017	750	0.0%
10-48220	False Alarm Fees	1,025	1,500	875	1,000	1,000	-33.3%
Subtotal Services Fees		\$195,843	\$157,765	\$128,992	\$171,370	\$154,348	-2.2%
INTEREST/DONATIONS/MISC. REVENUES							
10-48100	Interest	\$59,326	\$34,000	\$42,983	\$44,000	\$36,000	5.9%
10-48110	Unrealized & Realized Gain/Loss - Inves	26,908	-	(35,361)		-	0%
10-48200	Miscellaneous Revenue	1,018	500	528	600	500	0.0%
10-46740	Community Event Donations	3,854	3,000	5,711	6,000	-	-100.0%
10-48230	Recycling proceeds	2,041	1,200	3,005	3,500	2,000	66.7%
10-48260	Insurance Awards	2,813	-	7,035	7,035	-	0%
10-48395	Facility Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	0.0%
10-46400	Equipment Rental - Sewer Fund	7,500	7,500	7,500	7,500	7,500	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	12,240	15,000	16,301	20,000	5,000	-66.7%
10-49220	Transfer from Sewer fund	-	8,126	8,126	8,126	-	-100.0%
10-49222	Transfer from Stormwater fund	-	1,549	1,549	1,549	-	-100.0%
Subtotal Interest/Donations/Misc. Revenues		\$128,200	\$83,375	\$69,876	\$101,135	\$63,500	-23.8%
TOTAL GENERAL FUND REVENUES		\$3,737,604	\$3,584,199	\$3,506,618	\$3,722,461	\$3,443,104	-3.9%
GENERAL FUND EXPENDITURES							
Department 51000- General Government							
Personnel Services		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-51000-109	Salaries	\$194,028	\$242,607	\$121,080	\$192,974	\$230,942	-4.8%
10-51000-111	Overtime	\$0	\$0	\$549	\$549	-	0%
10-51000-120	Trustee	8,400	8,400	6,300	8,400	8,400	0%
10-51000-130	Elections	16,708	6,500	3,804	4,000	8,000	23.1%
10-51000-140	Longevity	118	-	-	-	-	0%
10-51000-150	WRS Employer	11,501	16,233	9,833	13,869	18,120	11.6%
10-51000-151	Social Security	16,132	21,008	11,768	19,568	21,120	0.5%
10-51000-152	Life Insurance	235	300	312	582	693	131.0%
10-51000-153	Health Insurance	25,673	42,166	23,341	36,341	33,571	-20.4%
10-51000-154	Dental Insurance	1,036	1,611	569	879	872	-45.9%
10-51000-156	FSA	1,424	1,125	1,797	1,800	350	-68.9%
Subtotal Personnel		\$275,256	\$339,950	\$179,354	\$278,962	322,067	-5.3%

Supplies/Contractual Expenses							
10-51000-160	Travel & Lodging	\$4,341	\$0	\$0	\$0	\$0	0%
10-51000-180	Recruitment	778.66	-	-	-	-	0%
10-51000-210	Contractual Services	5,137	5,000	3,129	5,000	15,685	214%
10-51000-221	Communications	3,062	3,200	2,351	3,701	3,000	-6%
10-51000-230	Materials & Supplies	3,740	2,800	2,499	2,800	2,800	0%
10-51000-223	VHall Computer Support	-	-	-	-	1,000	0%
10-51000-300	Administrative	881	800	799	800	800	0%
10-51000-310	Office Supplies	4,487	4,500	1,921	4,500	4,500	0%
10-51000-311	Postage	3,659	2,500	2,081	2,632	2,700	8%
10-51000-321	Dues & Subscriptions	3,945	3,500	2,862	3,500	4,175	19%
10-51000-322	Training, Safety & Certifications	5,761	5,800	5,951	5,951	5,800	0%
10-51000-323	Wellness & Recognition	-	-	-	-	1,000	0%
10-51000-335	VHall Equipment Replacement	-	-	-	-	1,500	0%
10-51000-324	Publications & Printing	565	500	206	500	500	0%
10-51000-350	Equipment Replacement	14,835	-	-	-	-	0%
10-51000-520	Tax Refunds/Uncollectible	76	200	-	200	200	0%
10-51000-530	Auto/Fuel	3,972	5,000	2,979	5,000	5,000	0.0%
10-51000-591	Municipal Code	2,810	2,000	746	2,000	2,000	0.0%
Subtotal Supplies/Contract Expenses		58,050	\$35,800	\$25,524	\$36,584	\$50,660	41.5%
Professional Services							
10-51000-214	Audit Services	19,444	17,194	19,879	22,062	17,582	2.3%
10-51000-219	Assessor Services	39,500	39,500	39,500	39,500	32,000	-19%
10-51000-226	Benefit Administrative Fees	3,846	3,400	2,945	3,400	1,700	-50%
10-51000-229	Bank Investment fees	7,736	7,200	7,115	7,200	7,200	0.0%
10-51000-390	Public Relations	718	500	497	500	375	-25%
Subtotal Professional Services		\$71,244	\$67,794	\$69,936	\$72,662	\$58,857	-13.2%
Total General Government		\$404,550	\$443,544	\$274,814	\$388,208	\$431,585	-2.7%
Department 52100- Public Safety							
Personnel Services				2013	2013		
		2012 Actual	2013 Budget	September	Projected	2014 Proposed	% Change
10-52100-110	Salaries	\$938,921	\$1,013,749	\$713,653	\$1,006,527	\$1,035,264	2.1%
10-52100-111	Overtime	98,431	77,000	44,053	66,049	65,000	-15.6%
10-52100-112	Salaries PT		-	-	-	-	0%
10-52100-115	Wages LTE		-	-	-	-	0%
10-52100-116	Holiday Pay	34,261	33,518	949	33,518	34,558	3.1%
10-52100-117	Premium Pay	5,004	4,824	2,412	4,824	4,824	0.0%
10-52100-118	Shift Differential Pay	803	2,000	422	844	1,400	-30.0%
10-52100-140	Longevity	1,696	1,640	855	1,640	1,100	-32.9%
10-52100-150	WRS Employer	110,871	123,642	81,549	116,874	137,701	11.4%
10-52100-157	WRS Employee	24,153	12,172	8,642	12,030	-	-100.0%
10-52100-151	Social Security	83,686	87,189	54,637	85,175	87,870	0.8%
10-52100-152	Life Insurance	2,154	1,939	1,651	2,154	1,588	-18.1%
10-52100-153	Health Insurance	242,604	217,493	182,571	217,857	184,076	-15.4%
10-52100-154	Dental Insurance	9,624	11,549	9,132	10,827	6,353	-45.0%
10-52100-156	FSA	9,755	10,050	9,273	10,334	500	-95.0%
10-52100-519	Retirement Benefits		66,816	50,153	66,816	55,938	-16.3%
Subtotal Personnel Services		\$1,561,963	\$1,663,581	\$1,159,952	\$1,635,469	\$1,616,172	-2.8%
Supplies/Contractual Expenses							
10-52100-160	Travel & Lodging	\$2,147	\$0	\$0	\$0	\$0	0%
10-52100-180	Recruitment	1,059	-	-	-	-	0%
10-52100-209	House of Correction Fees	1,490	1,500	35	35	1,000	-33%
10-52100-210	Contract Services	10,096	9,000	9,202	9,202	28,695	218.8%
10-52100-215	MADACC	1,296	1,153	1,181	1,181	1,200	4%
10-52100-221	Communications	12,532	8,500	7,363	8,500	7,000	-18%

10-52100-225	Computer Support	-	-	-	-	3,000	0%
10-52100-229	Financial Services	1,381	-	-	-	-	0%
10-52100-230	Materials & Supplies	11,217	7,000	9,408	9,408	7,500	7.1%
10-52100-231	Vehicle Maintenance	12,242	7,500	5,869	7,500	7,000	-7%
10-52100-310	Office Supplies	1,555	1,900	2,144	2,144	3,000	58%
10-52100-311	Postage	432	400	255	400	450	12.5%
10-52100-321	Dues & Subscriptions	1,878	1,744	1,223	1,744	1,248	-28.5%
10-52100-322	Training, Safety & Certifications	9,511	6,345	1,903	6,345	5,000	-2.1%
10-52100-323	Ammunition	-	-	-	-	5,000	0%
10-52100-330	Clothing Allowance	11,010	7,000	6,827	7,000	6,500	-7%
10-52100-333	Firefighting & EMS Supplies	1,127	1,500	1,308	1,500	1,100	-26.7%
10-52100-340	Fuel Maintenance	41,004	30,100	32,902	38,081	35,000	16%
10-52100-518	Police Professional Liability	14,407	15,502	13,680	13,680	14,700	-5.2%
10-52100-521	GASB OPEB study	-	-	-	-	5,500	0%
10-52100-522	GASB 45/OPEB	-	-	-	-	17,500	0%
10-52100-525	RMS Administrator	-	-	-	-	5,000	0%
10-52100-350	Equipment Replacement	60,000	11,707	11,707	11,707	-	-100.0%
10-52100-390	Public Relations	854	200	21	200	200	0%
Subtotal Supplies/Contract Expenses		\$195,237	\$111,051	\$105,028	\$118,628	\$155,593	40.1%
Subtotal Police Services		\$1,757,200	\$1,774,632	\$1,264,980	\$1,754,097	\$1,771,765	-0.2%
Department 51200 - Municipal Court							
Municipal Court		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-51200-110	Salaries FT	\$49,202	\$50,014	\$35,741	\$49,651	\$50,373	0.7%
10-51200-111	Overtime	222	250	443	443	250	0.0%
10-51200-113	Judge Fees	3,600	1,800	2,700	3,600	3,600	100%
10-51200-140	Longevity	120	120	90	120	-	-100%
10-51200-150	WRS Employer	2,908	3,351	2,395	3,351	3,544	5.8%
10-51200-157	WRS Employee	1,383	801	553	801	-	-100.0%
10-51200-151	Social Security	3,845	3,854	2,763	3,854	3,873	0.5%
10-51200-152	Life Insurance	40	41	39	57	41	0%
10-51200-153	Health Insurance	17,671	19,899	16,318	21,218	16,765	-15.7%
10-51200-154	Dental Insurance	715	851	631	883	513	-39.7%
10-51200-156	FSA	1,179	1,200	1,146	1,146	500	-58.3%
Subtotal Municipal Court		\$80,884	\$82,181	\$62,819	\$85,124	\$79,459	-3.3%
Subtotal Supplies/Contractual Expenses							
10-51200-160	Travel and Lodging	194	-	-	-	-	0%
10-51200-210	Contract Services	4,749	4,848	4,873	4,873	6,559	35.3%
10-51200-211	Municipal Court Counsel	24,130	25,000	14,860	25,000	26,000	4.0%
10-51200-310	Office Supplies	690	500	404	500	500	0%
10-51200-311	Postage	616	400	435	490	500	25.0%
10-51200-321	Dues & Subscriptions	190	180	180	180	190	6%
10-51200-322	Training, Safety & Certifications	40	357	33	357	350	-2.0%
10-51200-325	Judicial Education	625	625	625	625	625	0.0%
Subtotal Supplies/Contractual Expenses		\$31,233	\$31,910	\$21,410	\$32,025	\$34,724	8.8%
Subtotal Municipal Court		\$112,117.33	\$114,091	\$84,230	\$117,149	\$114,183	0.1%
Total Public Safety		\$1,869,317	\$1,888,723	\$1,349,210	\$1,871,246	\$1,885,948	-0.1%
Department 52400 - Inspections, Code Enforcement & Zoning							
Building Inspections		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-52400-110	Salaries	\$0	\$0	\$0	\$0	\$19,282	0%
10-52400-250	Building Inspections	22,913	24,300	23,734	28,710	24,300	0.0%
10-52400-251	Electrical Inspections	11,060	7,200	9,925	11,610	8,100	12.5%
10-52400-252	Plumbing Inspections	8,956	7,200	14,988	18,450	7,200	0.0%
10-52400-254	HVAC Inspections	5,212	3,600	4,582	4,815	3,780	5.0%
10-52400-256	Residential Code Compliance	17,661	15,300	14,522	18,000	15,300	0.0%
Total Inspections		\$65,803	\$57,600	\$67,750	\$81,585	\$77,962	35.3%

Department 53000 - Community & Utility Services							
General Community & Utility Personnel Services		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-53000-110	Salaries FT	\$80,162	\$313,866	\$232,741	\$314,683	\$340,587	8.5%
10-53000-111	Overtime	-	5,504	2,578	4,500	5,261	-4.4%
10-53000-117	Premium Pay	-	1,600	-	1,600	-	-100.0%
10-53000-140	Longevity	4	528	392	528	-	-100.0%
10-53000-150	WRS Employer	4,940	21,360	15,209	20,926	24,079	12.7%
10-53000-157	WRS Employee	3,426	6,051	4,467	7,115	-	-100.0%
10-53000-151	Social Security	6,088	25,160	17,445	24,073	26,903	6.9%
10-53000-152	Life Insurance	179	645	692	700	813	26.0%
10-53000-153	Health Insurance	21,007	88,188	72,459	102,859	81,510	-7.6%
10-53000-154	Dental Insurance	734	2,796	1,914	2,714	2,327	-16.8%
10-53000-156	FSA	820	3,825	3,517	3,825	1,000	-73.9%
Subtotal General Community & Utility Personnel Services		\$117,359	\$469,523	\$351,414	\$483,523	\$482,480	2.8%
General Community & Utility Supplies/Contractual Expenses							
10-53000-160	Travel & Lodging	\$2,230	\$0	\$0	\$0	\$0	0%
10-53000-180	Recruitment	-	-	-	-	-	0%
10-53000-200	Facility Maint & Supplies	-	-	-	-	15,000	0%
10-53000-201	Cleaning & Janitorial Services	-	-	-	-	7,400	0%
10-53000-202	HVAC Maintenance	-	-	-	-	3,000	0%
10-53000-210	Contract Services	-	35,724	20,089	35,724	35,343	-1.1%
10-53000-220	Utilities	-	-	-	-	65,000	0%
10-53000-221	Communications	1,559	1,600	832	1,600	1,300	-18.8%
10-53000-230	Materials & Supplies	1,002	6,800	5,065	6,800	6,800	0.0%
10-53000-231	Vehicle Maintenance & Tires	79	19,000	17,213	19,000	20,000	5.3%
10-53000-234	Rain Barrels	-	-	394	788	400	0%
10-53000-310	Office Supplies	-	100	100	100	100	0.0%
10-53000-321	Dues & Subscriptions	250	800	794	800	700	-12.5%
10-53000-322	Training, Safety & Certifications	3,025	4,856	3,896	4,856	5,000	3.0%
10-53000-330	Clothing Allowance	2,611	2,550	2,592	2,592	1,800	-29.4%
10-53000-334	Salt/Sand/Ice Removal	6	28,000	8,401	28,000	25,000	-10.7%
10-53000-340	Fuel Maintenance	-	28,000	15,200	28,000	32,000	14.3%
10-53000-350	Equipment Replacement	-	23,048	4,477	23,048	-	-100.0%
10-53000-360	Equipment Rental	-	6,000	4,020	6,000	6,000	0.0%
10-53000-370	Tipping Fees	-	70,000	43,796	70,000	68,500	-2.1%
10-53000-377	Yard Waste Tub Grinding	1,200	12,000	(1,048)	12,000	12,000	0.0%
10-53000-390	Public Relations	52	100	99	100	100	0.0%
10-53000-400	Asphalt Maintenance & Repairs	-	4,500	1,807	4,500	4,500	0.0%
10-53000-401	Crack Sealing & Striping	-	16,000	8,379	16,000	12,500	-21.9%
10-53000-402	Shouldering	-	500	-	500	500	0.0%
10-53000-450	Signage & Traffic Safety	-	2,000	1,220	2,000	2,000	0.0%
10-53000-460	Forestry & Landscaping	-	14,000	14,460	14,460	12,000	-14.3%
10-53000-465	Tree Disease Mitigation	-	23,000	16,100	23,000	20,000	-13.0%
10-53000-590	Animal Management Program	-	2,300	2,310	2,310	3,000	30.4%
Subtotal General Community & Utility Supplies/Contractual Expenses		\$12,014	\$300,878	\$170,198	\$302,178	\$359,943	19.6%
Total General Community & Utility Services		\$129,374	\$770,401	521,612	\$785,701	\$842,423	9.3%
Department 53100 - Infrastructure Maintenance							
10-53100-110	Salaries FT	\$83,287	\$0	\$0	\$0	\$0	0%
10-53100-150	WRS Employer	4,537	-	-	-	-	0%
10-53100-157	WRS Employee	4,615	-	-	-	-	0%
10-53100-151	Social Security	6,146	-	-	-	-	0%
10-53100-152	Life Insurance	213	-	-	-	-	0%
10-53100-153	Health Insurance	18,157	-	-	-	-	0%
10-53100-154	Dental Insurance	531	-	-	-	-	0%
10-53100-156	FSA	1,064	-	-	-	-	0%
Subtotal Infrastructure Maint. Personnel Services		\$118,549	\$0	\$0	\$0	\$0	0%

Infrastructure Maint. Supplies/Contractual Expenses							
10-53100-210	Contract Services	93	-	-	-	-	0%
10-53100-230	Materials & Supplies	3,580	-	-	-	-	0%
10-53100-231	Vehicle Maintenance & Tires	23,141	-	-	-	-	0%
10-53100-321	Dues & Subscriptions	100	-	-	-	-	0%
10-53100-340	Fuel Maintenance	13,630	-	-	-	-	0%
10-53100-360	Equipment Rental	2,445	-	-	-	-	0%
10-53100-400	Asphalt Maintenance & Repairs	4,460	-	-	-	-	0%
10-53100-401	Crack Sealing & Striping	8,285	-	-	-	-	0%
10-53100-402	Shouldering	1,459	-	-	-	-	0%
10-53100-450	Signage & Traffic Safety	14,612	-	-	-	-	0%
Subtotal Infrastructure Maint. Supplies/Contractual Expenses		\$71,805	\$0	\$0	\$0	\$0	0%
Total Infrastructure Maintenance		\$190,355	\$0	-	\$0	\$0	0%
Department - 53200 Collections		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-53200-110	Salaries FT	\$80,635	\$0	\$0	\$0	\$0	0%
10-53200-111	Overtime	142	-	-	-	-	0%
10-53200-140	Longevity	180	-	-	-	-	0%
10-53200-150	WRS Employer	4,338	-	-	-	-	0%
10-53200-157	WRS Employee	4,387	-	-	-	-	0%
10-53200-151	Social Security	5,994	-	-	-	-	0%
10-53200-152	Life Insurance	299	-	-	-	-	0%
10-53200-153	Health Insurance	22,982	-	-	-	-	0%
10-53200-154	Dental Insurance	729	-	-	-	-	0%
10-53200-156	FSA	2,164	-	-	-	-	0%
Subtotal Collections Personnel Services		\$121,851	\$0	\$0	\$0	\$0	0%
Collections Supplies/Contractual Expenses							
10-53200-340	Fuel Maintenance	10,052	-	-	-	-	0%
10-53200-370	Tipping Fees	87,579	-	-	-	-	0%
10-53200-377	Yard Waste Tub Grinding	(4,710)	-	-	-	-	0%
Subtotal Collections Supplies/Contractual Expenses		\$92,921	\$0	\$0	\$0	\$0	0%
Total Collections		\$214,772	\$0	\$0	\$0	\$0	0%
Department - 53300 Seasonal		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-53300-110	Salaries FT	\$51,087	\$0	\$0	\$0	\$0	0%
10-53300-111	Overtime	2,751	-	-	-	-	0%
10-53300-115	Salaries LTE	6,150	-	-	-	-	0%
10-53300-150	WRS Employer	1,877	-	-	-	-	0%
10-53300-157	WRS Employee	2,452	-	-	-	-	0%
10-53300-151	Social Security	3,480	-	-	-	-	0%
10-53300-152	Life Insurance	155	-	-	-	-	0%
10-53300-153	Health Insurance	15,107	-	-	-	-	0%
10-53300-154	Dental Insurance	483	-	-	-	-	0%
10-53300-156	FSA	867	-	-	-	-	0%
Subtotal Seasonal Personnel Services		\$84,410	\$0	\$0	\$0	\$0	0%
Seasonal Supplies/Contractual Expenses							
10-53300-210	Contract Services	\$457	\$0	\$0	\$0	\$0	0%
10-53300-230	Materials & Supplies	5,235	-	-	-	-	0%
10-53300-334	Salt/Sand/Ice Removal	22,617	-	-	-	-	0%
10-53300-340	Fuel Maintenance	16,824	-	-	-	-	0%
10-53300-350	Equipment Replacement	30,100	-	-	-	-	0%
10-53300-360	Equipment Rental	4,991	-	-	-	-	0%
10-53300-460	Forestry & Landscaping	27,004	-	-	-	-	0%
10-53300-465	Tree Disease Mitigation	14,031	-	-	-	-	0%
10-53300-590	Deer Management Program	1,514	-	-	-	-	0%
Subtotal Seasonal Supplies/Contractual Expenses		\$122,772	\$0	\$0	\$0	\$0	0%
Total Seasonal		\$207,182	\$0	-	\$0	\$0	0%
Total Community & Utility Services		\$741,682	\$770,401	\$521,612.17	\$785,701	\$842,423	9.3%

Department 55200- Recreation and Leisure							
Personnel Services		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-55200-110	Salaries	\$5,200	\$5,200	\$3,500	\$5,200	\$5,200	0.0%
10-55200-151	Social Security	\$398	398	268	398	398	0.0%
Subtotal Personnel Services		\$5,598	\$5,598	\$3,768	\$5,598	\$5,598	0.0%
Supplies/Contractual Expenses							
10-55200-235	Community Events	\$10,602	\$13,500	\$6,358	\$11,200	\$0	-100.0%
10-55200-200	Building Maintenance	334	13	13	13	-	-100.0%
10-55200-230	Materials & Supplies	6,924	14,967	14,106	14,967	1,500	-90.0%
10-55200-435	Baseball Field	209	200	-	200	-	-100.0%
Subtotal Supplies/Contractual Expenses		\$18,069	\$28,680	\$20,477	\$26,380	\$1,500	-94.8%
Total Recreation & Leisure Department		\$23,667	\$34,278	24,245	\$31,978	\$7,098	-79.3%
Department 55400- Building Maintenance							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	
10-55400-200	Vhall	\$6,906	\$4,730	\$3,017	\$4,730	\$0	-100.0%
10-55400-201	Cleaning & Janitorial Services	5,659	6,000	4,987	6,000	-	-100.0%
10-55400-202	HVAC Generator Maintenance	-	3,610	-	3,610	-	-100.0%
10-55400-203	Future Building Maintenance	65,134	-	-	-	-	0%
10-55400-220	Utilities	61,274	68,000	32,769	63,769	-	-100.0%
10-55400-240	PD	5,344	5,000	5,169	5,169	-	-100.0%
10-55400-242	DCUS	1,066	2,500	3,608	3,608	-	-100.0%
TOTAL BUILDING & MAINTENANCE		\$145,383	\$89,840	\$49,550	\$86,886	\$0	-100.0%
Insurances & Contingency		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-51000-500	Contingency	\$0	\$50,000	\$0	\$0	\$50,000	0.0%
10-51000-502	GASB- 45/OPEB Contribution/PTO	-	50,000	-	50,000	62,767	25.5%
10-51000-509	Pollution Liability	1,123	1,157	-	1,157	1,157	0.0%
10-51000-510	General Liability	15,591	19,060	18,840	18,840	19,016	-0.2%
10-51000-511	Auto Liability	12,546	17,860	15,761	15,761	18,396	3.0%
10-51000-512	Boiler Insurance	781	1,681	1,281	1,281	1,731	3.0%
10-51000-513	Workers Compensation	55,213	65,869	58,804	58,805	67,845	3.0%
10-51000-515	Commercial Crime Policy	1,250	1,288	1,759	1,759	1,327	3.0%
10-51000-516	Property Insurance	3,089	3,790	3,790	3,790	3,904	3.0%
10-51000-517	Public Official Bonds	13,395	14,280	12,702	12,702	14,708	3.0%
TOTAL INSURANCES		\$102,989	\$224,985	\$112,937	\$164,095	\$240,851	7.1%
INFORMATION TECHNOLOGY DEPARTMENT- 52140							
Personnel Contractual/Misc. Expenses		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-52140-110	Salaries	\$11,000	\$16,000	\$16,000	\$16,000	\$0	-100.0%
10-52140-210	Maintenance Contracts	-	13,400	13,400	16,052	-	-100.0%
10-52140-221	Communications	21	2,000	-	2,000	-	-100.0%
10-52140-223	VHall Computer Support	1,610	2,000	1,700	1,800	-	-100.0%
10-52140-225	Police Computer Support	4,060	3,000	1,411	3,000	-	-100.0%
10-52140-236	Community & Utility Computer Support	600	200	-	-	-	-100.0%
10-52140-335	VHall Equipment Replacement	3,204	2,000	1,502	2,000	-	-100.0%
10-52140-337	Police Equipment Replacement	4,462	3,000	2,979	3,000	-	-100.0%
10-52140-338	DCUS Equipment Replacement	519	-	-	-	-	0%
10-52140-339	Service Contracts	26,522	27,000	22,077	26,000	-	-100.0%
10-52140-700	Depreciation(Future Hardware)	-	-	-	-	-	0%
TOTAL INFORMATION TECHNOLOGY EXPENDITURE		\$51,999	\$68,600	\$59,069	\$69,852	\$0	-100.0%
LEGAL DEPARTMENT							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-51000-208	General Counsel- Misc	\$1,226	\$5,000	\$2,412	\$5,000	\$4,000	-20.0%
10-51000-211	General Counsel- Contracted	48,842	53,636	37,851	53,636	53,636	0.0%
10-51000-213	Labor Counsel	1,366	3,000	3,381	5,238	3,000	0.0%
TOTAL LEGAL DEPARTMENT EXPENDITURES		\$51,434.11	\$61,636	\$43,644	\$63,874	\$60,636	-1.6%

OTHER FINANCING USES/SOURCES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
10-59226-900	Transfer to Con Dispatch Fund	136,791.00	-	-	-	-	0%
10-59227-900	Transfer to RMS Fund	-	-	-	-	15,501.19	0%
10-59228-900	Transfer to Comm Serv Fund	-	-	-	-	-	0%
10-59230-900	Transfer to Debt Service Fund	15,000	-	-	-	-	0%
10-59241-900	Transfer to DCUS Cap Projects Fund	100,000	-	-	-	-	0%
10-59240-900	Transfer to Police Cap Projects Fund	30,513	20,459	20,459	20,459	-	-100.0%
TOTAL FINANCING USES/SOURCES		\$282,304	\$20,459	\$20,459	\$20,459	\$15,501	-24.2%
TOTAL GENERAL FUND EXPENDITURES		\$3,739,127	\$3,660,066	\$2,523,290	\$3,563,883	\$3,562,003	-2.7%
FUND BALANCE							
FUND BALANCE APPLIED			75,868		\$0	118,899	
10-34225	Designated Health Reimbursement Acc	26,060	39,000	25,480	24,500	19,000	-51.3%
10-34310	Designated GASB 45 OPEB	206,315	156,559	206,315	256,315	137,611	-12.1%
10-34315	Designated Future Budget Exp	13,460	13,460	-	-	-	-100.0%
10-34290	Designated MDC Infrastructure	20,459	-	-	-	-	0%
10-34000	Undesignated Fund Balance	734,979	852,296	1,717,915	879,035	884,340	3.8%
GENERAL FUND BALANCE		1,001,272.99	1,061,315	1,949,710	1,159,850	1,040,951	-1.9%
SEWER FUND - 20							
SEWER FUND REVENUES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
20-46210	Intergovernmental Grant	7,348	\$23,400	\$0	\$0	\$0	-100.0%
20-46410	Residential Sewer	634,753	657,640	654,770	654,770	669,344	1.8%
20-46420	Commercial Sewer	148,588	128,000	68,356	128,000	130,000	1.6%
20-46430	Connection Fee	1,800	-	-	-	-	0%
20-46450	Intergovernmental Rev	113,252	-	(88,052)	-	-	0%
20-48100	Interest	2,129	500	278	500	500	0.0%
20-49100	Proceeds from Long-Term Debt	-	-	-	-	-	0%
TOTAL SEWER FUND REVENUES		\$907,869	\$809,540	\$635,351	\$783,270	\$799,844	-1.2%
Department 51000							
Personnel Service		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
20-51000-110	Salaries	\$1,038	\$114,899	\$79,287	\$104,364	\$119,515	4.0%
20-51000-111	Overtime	110,686	193	155	155	193	0.0%
20-51000-117	Premium Pay	-	200	-	200	-	-100.0%
20-51000-140	Longevity	22	66	48	66	-	-100.0%
20-51000-150	WRS Employer	6,011	7,555	4,915	6,940	8,468	12.1%
20-51000-157	WRS Employee	1,431	747	420	680	-	-100.0%
20-51000-151	Social Security	7,571	8,866	5,822	8,139	9,160	3.3%
20-51000-152	Life Insurance	97	145	98	145	225	55.2%
20-51000-153	Health Insurance	19,709	25,759	16,771	19,991	22,391	-13.1%
20-51000-154	Dental Insurance	809	938	261	341	651	-30.6%
20-51000-156	FSA	952	1,125	392	900	450	-60.0%
20-51000-522	GASB 45- OPEB	-	-	-	-	-	0%
Subtotal General Government Personnel		\$148,327	\$160,493	\$108,170	\$141,921	\$161,053	0.3%
Supplies/Contractual Expenses							
20-51000-220	Utilities	3,521	4,000	3,702	4,000	5,000	25.0%
20-51000-221	Communications	2,143	7,000	886	1,000	1,200	-82.9%
20-51000-230	Materials & Supplies	10,150	8,000	6,255	8,000	8,800	10.0%
20-51000-232	Sewer Maintenance	84,791	26,372	6,160	43,156	8,000	-69.7%
20-51000-310	Office Supplies	-	50	-	570	50	0.0%
20-51000-311	Postage	8	400	400	400	400	0.0%
20-51000-321	Dues & Subscriptions	141	200	200	200	200	0.0%
20-51000-322	Training, Safety & Certifications	4,405	4,600	2,165	4,600	4,600	0.0%
20-51000-340	Fuel Maintenance/Motor/Lub	6,497	4,600	1,987	4,600	4,600	0.0%
20-51000-349	Facility Rental- General Fund	7,500	7,500	7,500	7,500	7,500	0.0%
20-51000-350	Equipment Replacement	1,055	3,800	800	3,800	3,300	-13.2%
20-51000-360	Equipment Rental - General Fund	7,500	7,500	7,500	7,500	7,500	0.0%
20-51000-530	Auto/Fuel	4,128	4,128	3,096	4,128	4,128	0.0%
20-51000-813	Infrastructure Repairs	-	16,000	-	16,000	120,500	653.1%
Subtotal Supplies/Contractual Expenses		\$131,839	\$94,150	\$40,651	\$105,454	\$175,778	86.7%

Professional Services							
20-51000-210	Contract Services	256,207	244,420	116,356	244,420	249,308	2.0%
20-51000-211	Legal Services	-	-	-	-	-	0%
20-51000-213	Private Prop II	-	-	-	-	-	0%
20-51000-214	Audit Services	6,231	6,000	2,750	2,750	2,637	-56.0%
20-51000-216	Engineering	-	-	1,005	1,005	34,000	0%
20-51000-510	General Liability Insurance	2,926	3,060	2,700	3,060	3,152	3.0%
20-51000-513	Workers Compensation	5,493	5,603	5,520	5,603	5,771	3.0%
20-51000-515	Commercial Crime Policy	-	103	103	103	106	3.0%
20-51000-516	Property Insurance	4,569	1,589	2,023	2,023	2,023	27.3%
Subtotal Professional Services		\$275,427	\$260,774	\$130,457	\$258,964	\$296,997	13.9%
Sewer Debt Service							
20-58100-617	Principal Redemption - CWF Loan	-	67,024	-	67,024	68,609	2.4%
20-58100-618	Principal Redemption on Bond	-	126,846	-	126,846	137,683	8.5%
20-58100-619	Principal Redemption on New	-	11,400	-	11,400	11,400	0.0%
20-58100-621	Interest on Bond	46,788	40,354	40,354	40,354	35,701	-11.5%
20-58100-626	Interest Clean Water Fund	22,476	20,909	10,851	20,909	19,305	-7.7%
20-58291-620	Interest on New Debt	(1,581)	11,115	5,558	11,115	10,887	-2.1%
20-58292-620	Interest Amortization of premium	14,236	-	-	-	-	0%
20-58293-620	Interest of loss	-	-	-	-	-	0%
20-59210-900	Transfer out	-	8,126	8,126	8,126	-	-100.0%
20-53000-700	Depreciation	372,726	5,341	-	5,341	5,341	0.0%
20-53000-701	Loss on Disposal of Capital asset	1,906	-	-	-	-	0%
Total Sewer Debt Service		\$456,551	\$291,116	\$64,889	\$291,115	\$288,926	-0.8%
TOTAL SEWER FUND EXPENDITURES		\$1,012,144	\$798,410	\$344,166	\$797,454	\$922,753	15.6%
FUND BALANCE APPLIED			\$416,552		\$14,184	\$122,909	
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
20-34225	Designated Health Reimbursement Acc	\$7,784	\$0	\$0	\$0	\$0	0%
20-34310	Designated GASB 45 OPEB	4,000	-	4,000	4,000	4,000	0%
20-34350	Designated CWFL Reserve Fund	72,050	62,028	64,233	64,233	66,437	7.1%
20-34360	Designated ECMAR Equip	57,274	60,411	63,548	63,548	66,685	10.4%
20-34000	Undesignated fund balance	1,808,026	1,596,314	2,104,732	1,803,169	1,674,926	4.9%
SEWER FUND BALANCE		\$1,949,134	\$1,718,754	\$2,236,512	\$1,934,949	\$1,812,047	5.4%
STORMWATER FUND - 22							
STORMWATER REVENUE		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
22-43210	Intergovernmental Grant	\$8,825	\$0	\$0	\$0	\$0	0%
22-46405	Residential Stormwater	217,587	230,775	237,980	237,980	236,929	2.7%
22-46425	Commercial Stormwater	90,606	\$86,917	57,910	86,917	86,917	0.0%
22-46430	Storm water Connection Fee	-	-	-	-	-	0%
22-48100	Interest	-	-	-	-	-	0%
22-49120	Proceeds of Long Term Debt	-	-	-	-	-	0%
22-49100	Proceeds of Premium	-	-	-	-	-	0%
22-49241	Transfer from DCUS Capital	\$16,050	\$0	-	\$0	\$0	0%
TOTAL STORM WATER FUND REVENUES		333,068	\$317,692	295,889	\$324,897	\$323,846	1.9%
Department 53000							
Personnel Service		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
22-53000-110	Salaries	58,003	\$53,499	38,429	\$53,499	\$42,096	-21.3%
22-53000-111	Overtime	-	-	-	-	244	0%
22-53000-117	Premium Pay	-	200	-	200	-	-100.0%
22-53000-140	Longevity	4	66	50	66	-	-100.0%
22-53000-150	WRS Employer	3,366	3,592	2,432	3,592	2,964	-17.5%
22-53000-157	WRS Employee	2,024	747	508	747	-	-100.0%
22-53000-151	Social Security	4,205	4,205	2,762	4,205	3,312	-21.2%
22-53000-152	Life Insurance	89	90	109	109	105	16.7%
22-53000-153	Health Insurance	12,565	15,165	13,726	15,165	11,027	-27.3%
22-53000-154	Dental Insurance	465	520	309	520	316	-39.2%
22-53000-156	FSA	453	675	112	112	150	-77.8%
Subtotal Personnel Service		\$81,174	\$78,759	\$58,438	\$78,215	\$60,214	-23.5%

Supplies/Contractual Expenses							
22-53000-210	Contract Services	-	-	-	-	-	0%
22-53000-214	Audit Services	-	2,000	2,000	2,000	1,758	-12.1%
22-53000-216	Engineering	-	-	-	-	-	0%
22-53000-220	Utilities	547	2,084	1,212	2,084	5,000	139.9%
22-53000-221	Communications	-	500	-	-	500	0.0%
22-53000-226	Benefit Administrative Fees	-	-	-	-	-	0%
22-53000-230	Materials & Supplies	4,865	916	889	916	1,000	9.2%
22-53000-322	Training, Safety & Certifications	500	75	75	75	75	0.0%
22-53000-327	Drainage Materials & Supplies	9,995	5,425	3,107	5,425	7,000	29.0%
22-53000-328	Ditch Restoration Landscaping	2,345	3,500	4,380	4,380	4,000	14.3%
22-53000-329	NR 151 Compliance	-	-	-	-	-	0%
22-53000-340	Fuel Maintenance	6,908	2,500	1,744	2,500	2,500	0.0%
22-53000-342	Infrastructure Maintenance	37,344	60,874	12,226	13,921	22,426	-63.2%
22-53000-349	Facility Rental- General Fund	-	-	-	-	-	0%
22-53000-350	Equipment Replacement	73,924	-	-	-	-	0%
22-53000-360	Equipment Rental - General Fund	5,000	5,000	5,000	5,000	5,000	0.0%
22-53000-410	Storm water Maintenance	-	-	-	-	-	0%
Subtotal Supplies/Contractual Expenses- DCUS		\$141,428	\$82,874	\$30,633	\$36,301	\$49,260	-40.6%
Stormwater Debt Service							
22-58100-620	Interest	\$48,380	\$0	\$0	\$0	\$0	0%
22-58100-621	Interest on 2011 Debt	2,807	-	-	-	-	0%
22-58100-619	Principal Redemption	5,000	-	-	-	-	0%
22-58100-618	Principal Redemption	137,416	-	-	-	-	0%
22-59210-900	Transfer to Gen Fund	-	1,549	1,549	1,549	-	-100.0%
22-59200-900	Transfer to Debt Service	-	202,667	202,667	202,667	210,586	3.9%
Total Stormwater Debt Service		\$193,603	\$204,216	\$204,216	\$202,667	\$210,586	3.1%
TOTAL STORMWATER FUND EXPENDITURES		\$416,205	\$365,849	293,287	\$317,183	\$320,060	-12.5%
FUND BALANCE APPLIED			\$0			\$0	
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
22-34225	Designated Health Reimbursement Acc	1,100	1,200	-	-	-	-100.0%
22-34365	Designated Capital Reserve	11,081	-	11,081	11,081	-	0%
22-34000	Undesignated fund balance	(8,814)	20,926	(5,112)	-	14,867	-29.0%
STORMWATER FUND BALANCE		\$3,367	\$22,126	\$5,969	\$11,081	\$14,867	-33%
CONSOLIDATED DISPATCH FUND- 26							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
Revenues							
26-41100	Property Tax	\$246,486	\$246,846	\$246,846	\$246,846	\$252,770	2.4%
26-47120	Lease Revenue	\$87,516	\$19,756	\$19,756	\$19,756	19,756	0.0%
26-47130	Contract Revenue	1,648,622	\$1,661,068	1,340,195.22	1,661,068	1,725,087	3.9%
26-48100	Service Revenue	-	27,479	23,479.00	27,479	12,000	-56.3%
26-49210	Transfer from Gen Fund	136,791	-	-	-	-	0%
26-49228	Transfer from Dispatch	14,180	-	-	-	-	0%
Total Consolidated Dispatch Fund Revenues		\$2,133,595	\$1,955,149	\$1,630,277	\$1,955,149	\$2,009,614	2.8%
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	
Consolidated Dispatch Services Expenditures							
26-51000-110	Salaries	\$1,138,928	\$1,063,928	\$761,221	\$1,064,888	\$1,131,404	6.3%
26-51000-111	Overtime	78,623	59,479	29,092	59,479	44,000	-26.0%
26-51000-116	Holiday Pay	28,087	34,108	-	34,108	29,681	-13.0%
26-51000-140	Longevity	584	420	315	420	-	-100.0%
26-51000-150	WRS Employer	59,472	69,826	41,955	69,400	77,959	11.6%
26-51000-157	WRS Employee	25,032	12,016	8,368	11,930	-	-100.0%
26-51000-151	Social Security	81,425	86,879	57,881	86,300	91,237	5.0%
26-51000-152	Life Insurance	1,760	2,202	1,524	2,202	2,399	8.9%
26-51000-153	Health Insurance	180,397	234,711	140,489	221,321	252,627	7.6%
26-51000-154	Dental Insurance	5,677	10,159	3,955	5,187	7,746	-23.8%
26-51000-156	FSA	5,624	10,800	4,411	10,000	2,550	-76.4%
26-51000-522	GASB 45- OPEB	-	70,000	-	42,317	27,683	-60.5%
Subtotal Personnel Services		\$1,605,608	\$1,654,528	\$1,049,212	\$1,607,553	\$1,667,286	0.8%

Professional Services							
26-51000-208	Legal Services	6,311	-	138	138	-	0%
26-51000-210	Contract Services	40,692	37,723	42,196	42,196	49,422	31.0%
26-51000-213	Labor Legal Services	653	500	2,535	2,535	1,000	100.0%
26-51000-214	Audit Services	-	2,300	2,300	2,300	2,022	-12.1%
26-51000-226	Benefit Administrative Fees	-	-	-	-	1,700	0%
26-51000-225	Computer Services	68,659	5,500	6,378	6,565	22,685	312.5%
26-51000-510	General Liability Insurance	9,734	6,785	5,988	7,484	6,989	3.0%
26-51000-513	Workers Compensation	20,222	9,540	9,398	9,540	9,826	3.0%
26-51000-515	Commercial Crime Policy	-	773	773	773	773	0.0%
26-51000-516	Property Insurance	1,854	2,023	1,901	2,023	2,084	3.0%
Subtotal Professional Services		\$148,124	\$65,144	\$71,605	\$73,553	\$96,500	48.1%
Supplies/Contract Expenses							
26-51000-180	Recruitment	1,992	2,938	2,938	2,938	1,500	-48.9%
26-51000-221	Communications	84,530	52,293	38,978	52,293	61,120	16.9%
26-51000-230	Materials and Supplies	44,154	3,164	3,231	3,231	5,000	58.0%
26-51000-310	Office Supplies	6,819	800	631	800	2,500	212.5%
26-51000-311	Postage	78	75	65	75	100	33.3%
26-51000-321	Dues & Subscriptions	663	500	338	500	750	50.0%
26-51000-322	Training, Safety & Certifications	3,055	5,331	3,391	5,331	5,000	-6.2%
26-51000-330	Clothing Allowance	9,604	7,000	6,899	7,000	-	-100.0%
26-51000-351	Maintenance/lease Contracts	100,119	90,249	90,249	90,249	77,302	-14.3%
26-51000-390	Public Relations	797	150	125	150	100	-33.3%
26-51000-200	Building Maintenance & Supplies	100,432	1,742	1,991	1,954	7,465	328.5%
26-51000-201	Cleaning & Janitorial Services	4,817	4,817	3,887	4,817	6,000	24.6%
26-51000-220	Utilities	25,890	25,000	21,458	32,187	29,000	16.0%
26-51000-500	Contingency	-	11,497	-	-	19,181	66.8%
26-59210-900	Administrative fee	-	30,000	30,000	30,000	30,810	2.7%
Subtotal Supplies/Contract Expenses		\$382,949	\$235,556	\$204,181	\$231,525	\$245,828	4.4%
TOTAL CONSOLIDATED DISPATCH FUND EXPEN		2,136,681	\$1,955,228	\$1,324,998	\$1,912,631	\$2,009,614	2.8%
FUND BALANCE APPLIED			\$ (0)		-	\$0	
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
26-34225	Designated Health Reimbursement Acc	12,291	12,000	18,973	13,000	12,000	0.0%
26-34310	Designated GASB 45 OPEB	5,500	5,500	5,500	-	-	-100.0%
26-34315	Designated Future Budget	-	-	-	27,683	-	0%
26-34000	Undesignated Fund Balance	(16,211)	159,065	212,405	3,414	32,097	-79.8%
CONSOLIDATED SERVICES FUND BALANCE		\$1,579	\$176,565	\$236,878	44,097	\$44,097	-75.0%
RECORDS MANAGEMENT SYSTEM FUND- 27							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
Revenues							
27-47130	Operational	-	249,209.00	238,506.29	249,209.00	106,889	-57.1%
27-47135	RMS Administrator	-	-	-	-	43,000	0%
27-49240	Transfer from Fund 10	-	50,000	50,000	50,000	15,501	-69.0%
Total Records Management System Revenues		\$0	\$299,209	\$288,506	\$299,209	\$165,390	-44.7%
Expenditures							
27-51000-210	Contract Service	-	7,500	7,500	7,500	125,243	1569.9%
27-51000-221	Communications	-	8,000	125	8,000	-	-100.0%
27-51000-258	Maintenance Contracts	-	52,921	13,417	52,921	-	-100.0%
27-51000-355	Hardware/Software/Contracts	-	137,183	105,383	137,183	-	-100.0%
27-51000-500	Contingency	-	8,605	-	8,605	-	-100.0%
27-59228-900	Transfer out	-	35,000	35,000	35,000	-	-100.0%
27-51000-300	Administrative	-	-	-	-	35,000	0%
Total Records Management System Expenditures		\$ -	\$ 249,209	\$ 161,425	\$ 249,209	\$ 160,243	\$ (0)
Other Financing Sources (Uses)							
27-34000	Undesignated Fund Balance	-	50,000	127,081	50,000	55,147	10.3%
RECORDS MANAGEMENT SYSTEM FUND BALAN		-	50,000	127,081	50,000	55,147	10.3%
FUND BALANCE APPLIED			\$ (0)		-	\$0	

CONSOLIDATED SERVICES FUND- 28							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
28-4110	Health Property Tax	28,807	28,600	28,600	28,600	28,600	0.0%
28-41120	Library Property Tax	143,491	143,463	143,463	143,463	143,441	0.0%
28-41130	Fire Dept Property Tax	768,340	777,005	777,005	777,005	782,098	0.7%
28-43220	Intergov Revenue	-	-	-	-	-	0%
28-43520	Fire Insurance Dues	18,787	18,700	17,809	17,809	17,900	-4.3%
28-47100	River Hills Revenue- Dispatch	4,185	-	-	-	-	0%
28-47120	Fox Point Revenue- Dispatch	4,611	-	-	-	-	0%
28-49240	Transfer from Police Capital - Bayside Dispatch Capital	-	-	-	-	-	0%
28-49226	Transfer from General	-	-	-	-	-	0%
Total Consolidated Services Fund Revenues		\$968,221	\$967,768	\$966,877	\$966,877	\$972,039	0.4%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
28-51000-217	Health Services	26,243	28,600	19,682	28,600	28,600	0.0%
28-52200-224	Fire Dept	734,712	742,336	742,336	742,336	756,058	1.8%
28-55100-227	Library	143,491	\$143,463	108,357	143,463	143,441	0.0%
28-52200-228	Fire Capital	33,628	34,669	34,670	34,670	26,040	-24.9%
28-52200-376	Fire Insurance Dues	18,787	18,700	17,809	17,809	17,900	-4.3%
Subtotal Consolidated Fire and Library Services		956,861	\$967,768	922,855	966,878	\$972,039	0.4%
Consolidated Dispatch Services Expenditures							
28-52300-221	Communications	38	-	-	-	-	0%
28-52300-900	Transfer out	14,180	-	-	-	-	0%
Subtotal Supplies/Contract Expenses		\$14,219	\$0	\$0	\$0	\$0	0%
TOTAL CONSOLIDATED SERVICES FUND EXPEN		971,080	967,768	922,855	966,878	972,039	0.4%
FUND BALANCE APPLIED							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
28-34400	Designated Library Expansion		52,615	52,615	37,615	37,615	-28.5%
28-34000	Undesignated Fund Balance		-	46,135	-	-	0%
CONSOLIDATED SERVICES FUND BALANCE		\$0	\$52,615	\$98,750	\$37,615	\$37,615	-28.5%
LONG TERM FINANCIAL FUND - 30							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
30-41100	Property Taxes	\$570,699	\$570,699	\$570,699	\$570,699	\$570,699	0.0%
30-47100	River Hills - Dispatch	28,858	29,055	10,141	29,055	22,528	-22.5%
30-47111	Fox Point - Dispatch	16,295	16,505	3,253	16,505	16,305	-1.2%
30-47115	B Series Bond Admin Fee	-	-	-	-	-	0%
30-48100	Interest	1,495	-	-	-	-	0%
30-48130	Interest - Bond	-	-	-	-	-	0%
30-44350	Cell Tower Allocation	85,459	90,652	68,531	111,334	91,605	1%
30-48300	NSFD Receipts	189,481	174,426	171,145	174,426	178,835	2.5%
TOTAL LONG TERM FINANCIAL REVENUES		\$892,287	\$881,337	\$823,769	\$902,019	\$879,971	-0.2%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
30-58100-215	MADACC	2,329	\$2,277	\$2,318	\$2,318	2,277	0.0%
30-58100-226	Benefit Administration	15,174	350	-	350	350	0.0%
30-58100-595	Payment to Escrow Agent	1,587,681	-	-	-	-	0%
30-58100-611	NSFD Station #5	186,200	174,426	174,426	174,426	178,835	2.5%
30-58100-612	Fox Point /River Hills Dispatch debt	39,609	39,333	-	-	38,833	-1.3%
30-58100-614	State Trust Fund Principal	131,553	139,403	139,403	139,403	152,296	9.2%
30-58100-620	Consolidated Disp interest	8,858	-	-	-	-	0%
30-58100-618	Principal Redemption on Bond	376,316	561,154	558,154	561,154	635,917	13.3%
30-58100-621	Interest on Bond	127,574	158,501	157,038	158,501	164,943	4.1%
30-58100-619	Bayside Principal Redemption New DEBT		20,600	-	20,600	-	-100.0%
30-58100-622	Bayside Interest on New Debt	24,473	30,129	22,230	30,129	-	-100.0%
30-58100-623	Interest on State Trust Loan	29,764	24,223	24,223	24,223	18,426	-23.9%
TOTAL LONG TERM FINANCIAL EXPENDITURES		2,529,530	1,150,395	1,077,792	\$1,111,104	1,191,877	3.6%

Other Financing Sources (Uses)							
30-49100	Proceeds of Long term Debt	\$1,605,000	\$0	\$0	\$0	\$0	0%
30-49210	Transfer from General Fund	15,000	-	35,000	35,000	-	0%
30-49250	Transfer from Stormwater	-	202,667	202,667	202,667	210,586	3.9%
30-49228	Transfer from Dispatch Fund	-	-	-	-	-	0%
TOTAL FINANCING SOURCES (USES)		\$1,620,000	\$202,667	\$237,667	\$237,667	\$210,586	3.9%
FUND BALANCE APPLIED			\$105,724		\$105,724	\$101,319	
LONG TERM FINANCIAL FUND BALANCE							
		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
30-34000	Undesignated Fund Balance	\$22,705	\$0	\$37,740	\$8,345	\$425	0%
30-34385	Designated Tax Levy Stabilization	138,860	93,023	107,469	107,469	6,150	-93.4%
FUND BALANCE		\$161,566	\$93,023	\$145,210	\$115,814	\$6,575	-92.9%
POLICE CAPITAL FUND - 40							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
40-41100	Property Taxes	\$21,201	\$79,227	\$79,227	\$79,227	\$51,609	-34.9%
40-43210	Grants	-	-	-	-	-	0%
40-43215	Police Revenue Equipment	-	-	500	500	10,000	0%
40-44350	Cell Tower Allocation	-	-	-	-	-	0%
40-49210	Transfer from General Fund	30,513	20,459	20,459	20,459	-	-100.0%
40-49100	Proceeds of Long Term Debt	-	-	-	-	-	0%
Total Police Capital Fund Revenues		\$51,714	\$99,686	\$100,186	\$100,186	\$61,609	-38.2%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
40-91000-612	Capital Lease	\$22,287	\$40,818	\$45,477	\$45,477	\$53,118	30.1%
40-91000-804	Capital Equipment	(250)	86,339	41,744	56,798	-	-100.0%
Subtotal Police Capital Fund Expenditures		\$22,037	\$127,157	\$87,221	\$102,275	\$53,118	-58.2%
OTHER FINANCING USES/SOURCES		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
40-59227-900	Transfer to RMS	-	\$50,000	\$50,000	\$50,000	\$0	-100.0%
Total Police Capital Fund Expenditures		22,037	\$177,157	137,221	\$152,275	\$53,118	-70.0%
Police Capital Fund Balance			2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
40-34000	Undesignated Fund Balance	42,894	32,712	16,344	1,291	3,650	-88.8%
40-34100	Designated Bullet Proof Vest	-	-	-	-	6,132	
40-34260	Designated Equipment	10,485	10,485	-	-	-	-100.0%
Total Police Capital Fund Balance		\$53,379	\$43,197	\$16,344	\$1,291	\$9,782	-77.4%
FUND BALANCE APPLIED			\$8,948		\$0	-	
COMMUNITY & UTILITY SERVICES CAPITAL FUND - 41							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
41-41100	Property Taxes		\$0	\$0	\$0	\$145,579	0%
41-46320	Garbage	6,895	-	498	498	-	0%
41-48200	Misc Rev	25	-	75	75	-	0%
41-48310	Equipment Sales	-	-	-	-	30,000	0%
41-49100	Proceeds of Long - Term Debt	-	-	-	-	-	0%
41-49120	Proceeds of Premium	-	-	-	-	-	0%
41-49210	Transfer from Gen	100,000	-	-	30,000	-	0%
41-49240	Transfer from Capital	-	-	-	-	-	0%
Total Community & Utility Capital Fund Revenues		\$106,920	\$-	\$573	\$30,573	\$175,579	0%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
41-91000-226	Benefit Admin Fees	\$0	\$0	\$0	\$0	\$0	0%
41-91000-803	Capital Equip	-	57,440	-	-	86,000	49.7%
41-91000-810	Water	75,000	-	-	-	-	0%
41-59230-900	Transfer out	16,050	-	-	-	-	0%
41-91000-813	Streets	576,836	161,000	4,082	144,587	114,579	-28.8%
Total Community & Utility Capital Fund Expenditures		\$667,886	\$218,440	\$4,082	\$144,587	\$200,579	-8.2%
FUND BALANCE APPLIED			\$712,000			\$25,000	

Community & Utility Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
41-34000	Undesignated Fund Balance	\$82,238	\$0	\$125,729	\$0	\$0	0%
41-34215	Designated Equipment Reserve	77,414	77,414	30,414	30,414	5,414	-93.0%
41-34220	Designated Road Reserve	63,636	43,876	63,636	63,636	63,636	45.0%
Total Community & Utility Capital Fund Balance		\$223,288	\$121,290	\$219,779	\$94,050	\$69,050	-43.1%
ADMINISTRATIVE SERVICES CAPITAL FUND - 42							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
42-41100	Property Taxes	\$0	\$0	\$0	\$0	\$11,500	0%
42-43700	Grants	-	14,245	-	-	-	-100.0%
42-46740	Community Event Donations	-	-	-	-	3,000	0%
Total Administrative Services Capital Fund Revenue		\$0	\$14,245	\$0	\$0	\$14,500	1.8%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
42-91000-235	Community Events	-	-	\$0	\$0	\$12,500	0%
42-91000-810	CDBG/ADA Grant Expenditures	-	14,245	-	-	-	-100.0%
42-91000-824	Capital Equipment	-	-	-	-	-	0%
Total Administrative Services Capital Fund Expenditure		\$0	\$14,245	\$0	\$0	\$12,500	-12.2%
Other Financing Sources (Uses)							
TOTAL FINANCING SOURCES (USES)		\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED			\$0			\$0	
Administrative Services Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
42-34000	Undesignated Fund Balance	1	1	1	1	1	0.0%
Total Fund Balance		\$1	\$1	\$1	\$1	\$2,000	0.0%
CONSOLIDATED DISPATCH CAPITAL FUND - 46							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
46-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
46-43700	Grants	-	-	-	-	-	0%
46-47110	Capital	841,925	21,754	21,754	21,754	29,568	35.9%
46-47120	Lease Revenue	707,241	-	-	-	-	-
46-49146	Transfer from General fund	-	-	-	-	-	0%
Total Consolidated Dispatch Capital Revenue		\$1,549,166	\$21,754	\$21,754	\$21,754	\$29,568	35.9%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
46-91000-800	Dispatch Lease	-	-	97,730	97,730	-	0%
46-91000-815	Dispatch Capital Technology	939,112	-	257,886	257,886	7,000	0%
46-91000-820	Building Expense	1,407,057	-	-	-	-	0%
Total Consolidated Dispatch Capital Expenditure		2,346,169	-	355,616	355,616	7,000	0%
FUND BALANCE APPLIED			-			\$0	
Consolidated Dispatch Services Capital Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
46-34000	Undesignated Fund Balance	0	0	0	0	0	0%
46-34215	Designated Capital Equipment	-	21,754	19,114	19,114	41,682	91.6%
Total Fund Balance		\$0	\$21,754	\$19,114	\$19,114	\$41,682	91.6%
RECORDS MANAGEMENT SYSTEM CAPITAL - FUND 47							
Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
47-41100	Property Taxes	\$0	\$0	\$0	\$0	\$0	0%
47-47110	RMS Capital	-	465,619	394,529	465,619	-	-100.0%
Total RMS Capital Fund Revenue		\$0	\$465,619	\$394,529	\$465,619	\$0	-100.0%
Expenditures		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
47-91000-807	RMS Capital Equipment	-	465,619	232,810	465,619	-	-100.0%
Total Records Management Capital Fund Expenditure		\$0	\$465,619	\$232,810	\$465,619	\$0	-100.0%
Other Financing Sources (Uses)							
TOTAL FINANCING SOURCES (USES)		\$0	\$0	\$0	\$0	\$0	0%
FUND BALANCE APPLIED			\$0			\$0	
Records Management Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
47-34000	Undesignated Fund Balance	0	-	161,719	-	-	0%
47-34000	Designated RMS Equipment	0	-	-	-	-	0%
Total Fund Balance		\$0	\$0	\$161,719	\$0	\$0	0%

Future Budget Projections

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

General Government										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	328,509	331,794	335,112	341,814	345,232	348,685	355,658	359,215	362,807	370,063
Operating	110,612	111,165.32	112,277	114,522.51	115,095	116,246.08	118,571	119,163.86	120,355	122,762.60
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	439,121	442,959	447,389	456,337	460,327	464,931	474,229	478,379	483,162	492,826
Police Department										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	1,648,496	1,664,981	1,681,631	1,715,263	1,732,416	1,749,740	1,784,735	1,802,582	1,820,608	1,857,020
Operating	155,593	156,371	156,371	159,498	159,498	161,093	161,093	161,899	161,899	165,137
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	1,804,089	1,821,352	1,838,001	1,874,761	1,891,914	1,910,833	1,945,828	1,964,481	1,982,507	2,022,157
Municipal Court										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	81,048	81,859	82,677	84,331	85,174	86,026	87,746	88,624	89,510	91,300
Operating	35,071	35,246	35,599	36,311	36,492	36,857	37,594	37,782	38,160	38,923
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	116,119	117,105	118,276	120,642	121,666	122,883	125,341	126,406	127,670	130,224
Community and Utility Services										
General										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	492,130	497,051	502,021	512,062	517,182	522,354	532,801	538,129	543,511	554,381
Operating	363,543	365,360	369,014	376,394	378,276	382,059	389,700	391,649	395,565	403,477
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	855,672	862,411	871,035	888,456	895,459	904,413	922,502	929,778	939,076	957,857
Miscellaneous										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Building Inspections	78,741	79,135	79,926	81,525	81,932	82,752	84,407	84,829	85,677	87,391
Information Technology	-	-	-	-	-	-	-	-	-	-
Insurance & Contingency	243,259	244,476	246,920	251,859	253,118	255,649	260,762	262,066	264,687	269,980
Recreation and Leisure	7,169	7,205	7,277	7,422	7,460	7,534	7,685	7,723	7,800	7,956
Building Maintenance	-	-	-	-	-	-	-	-	-	-
Legal	61,242	61,549	62,164	63,407	63,724	64,362	65,649	65,977	66,637	67,970
Total	390,412	392,364	396,287	404,213	406,234	410,297	418,503	420,595	424,801	433,297
Total General Fund	3,605,413	3,636,191	3,670,989	3,744,409	3,775,601	3,813,357	3,886,402	3,919,639	3,957,216	4,036,361
Sewer Fund										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	164,274	165,917	167,576	170,927	172,637	174,363	177,850	179,629	181,425	185,054
Operating	765,984	769,814	777,513	793,063	797,028	804,998	821,098	825,204	833,456	850,125
Capital Outlay	3,333	3,350	3,383	3,400	3,417	3,451	3,469	3,486	3,521	3,538
Total	933,592	939,081	948,472	967,390	973,082	982,813	1,002,417	1,008,319	1,018,402	1,038,717
Stormwater Fund										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	61,418	62,032	62,653	63,906	64,545	65,190	66,494	67,159	67,831	69,187
Operating	262,444	263,757	266,394	271,722	275,081	275,811	281,328	282,734	285,562	291,273
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	323,863	325,789	329,047	335,628	337,626	341,002	347,822	349,893	353,392	360,460
Consolidated Dispatch Fund										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Personnel	98,430	99,414	100,408	102,417	103,441	104,475	106,565	107,630	108,707	110,881
Operating	1,932,245	1,941,906	1,961,325	2,000,552	2,010,554	2,030,660	2,071,273	2,081,630	2,102,446	2,144,495
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Total	2,030,675	2,041,320	2,061,734	2,102,968	2,113,995	2,135,135	2,177,838	2,189,260	2,211,152	2,255,376
Consolidated Services Fund										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Health Services	28,886	29,030	29,321	29,907	30,057	30,357	30,964	31,119	31,430	32,059
Fire Dept	763,619	767,437	775,111	790,613	794,566	802,512	818,562	822,655	830,882	847,499
Library	144,875	145,600	147,056	149,997	150,747	152,254	155,299	156,076	157,637	160,789
Fire Capital	26,300	26,432	26,696	27,230	27,366	27,640	28,193	28,334	28,617	29,189
Fire Insurance Dues	18,079	18,169	18,351	18,718	18,812	19,000	19,380	19,477	19,671	20,065
Total	981,759	986,668	996,535	1,016,466	1,021,548	1,031,763	1,052,399	1,057,661	1,068,237	1,089,602
Long Term Financial Fund										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
	938,958	939,299	937,364	946,727	369,945	366,201	362,425	358,303	321,446	124,373
Capital Funds										
Expenditures	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police	22,257	22,369	22,592	22,705	22,819	23,047	23,162	23,278	23,511	23,629
DCUS	202,585	203,598	205,634	206,662	207,695	209,772	210,821	211,875	213,994	215,064
Administrative Services	12,625	12,688	12,815	12,879	12,943	13,073	13,138	13,204	13,336	13,403
Consolidated Dispatch	7,070	7,105	7,176	7,212	7,248	7,321	7,357	7,394	7,468	7,506
Total	244,537	245,760	248,218	249,459	250,706	253,213	254,479	255,751	258,309	259,601

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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 \$5,000. 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 2014 project breakdowns, you will find a reference to one or more of the Village's specific goals and initiatives.

Budgeting Process & Operating Budget Impact

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

The cost for maintaining, repairing, and renovating Village owned facilities are paid by the fund in which the asset is capitalized. Maintenance funds are reflected in the 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 2014 project breakdowns, 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 2014 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

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

Expenditures	2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed
Police	22,037	127,157	87,221	102,275	53,118
DCUS	667,886	218,440	4,082	144,587	200,579
Administrative Services	-	14,245	-	-	12,500
Consolidated Dispatch Services	2,346,169	-	355,616	355,616	7,000
Total	\$3,036,092	\$359,842	\$446,919	\$602,478	\$273,197

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.

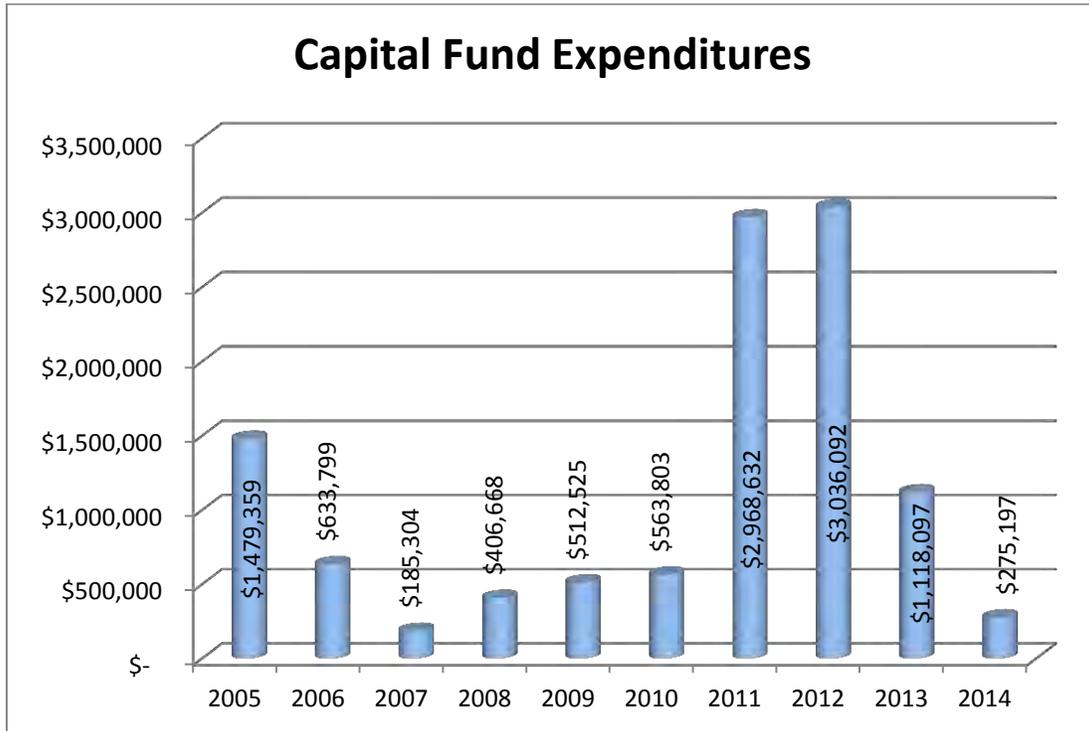
The current budget document contains the following funds for capital projects:

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



Enjoying Ellsworth Park

The following capital projects are outlined to indicate the current and future realized impacts on each budget. Most, if not all, projects will have immediate impacts in 2014, 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		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
40-41100	Property Taxes	\$21,201	\$79,227	\$79,227	\$79,227	\$51,609	-34.9%
40-43210	Grants	-	-	-	-	-	0%
40-43215	Police Revenue Equipment	-	-	500	500	10,000	0%
40-44350	Cell Tower Allocation	-	-	-	-	-	0%
40-49210	Transfer from General Fund	30,513	20,459	20,459	20,459	-	-100.0%
40-49100	Proceeds of Long Term Debt	-	-	-	-	-	0%
Total Police Capital Fund Revenues		\$51,714	\$99,686	\$100,186	\$100,186	\$61,609	-38.2%

Police Capital Fund Balance

Police Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	Change
40-34000	Undesignated Fund Balance	42,894	32,712	16,344	1,291	3,650	-88.8%
40-34100	Designated Bullet Proof Vest	-	-	-	-	6,132	
40-34260	Designated Equipment	10,485	10,485	-	-	-	-100.0%
Total Police Capital Fund Balance		\$53,379	\$43,197	\$16,344	\$1,291	\$9,782	-77.4%

DCUS CAPITAL FUND

Revenues – 41 – DCUS Capital Fund

Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	Change
41-41100	Property Taxes		\$0	\$0	\$0	\$145,579	0%
41-46320	Garbage	6,895	-	498	498	-	0%
41-48200	Misc Rev	25	-	75	75	-	0%
41-48310	Equipment Sales	-	-	-	-	30,000	0%
41-49100	Proceeds of Long-Term Debt	-	-	-	-	-	0%
41-49120	Proceeds of Premium	-	-	-	-	-	0%
41-49210	Transfer from Gen	100,000	-	-	-	-	0%
41-49240	Transfer from Capital	-	-	-	-	-	0%
Total Community & Utility Capital Fund Revenue		\$ 106,920	\$ -	\$ 573	\$ 573	\$ 175,579	0%

DCUS Capital Fund Balance

Community & Utility Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Change
41-34000	Undesignated Fund Balance	\$82,238	\$0	\$125,729	\$0	\$0	0%
41-34215	Designated Equipment	77,414	77,414	30,414	30,414	5,414	-93.0%
41-34220	Designated Road Reserve	63,636	43,876	63,636	63,636	63,636	45.0%
Total Community & Utility Capital Fund Balance		\$223,288	\$121,290	\$219,779	\$94,050	\$69,050	-43.1%

ADMINISTRATIVE CAPITAL FUND

Revenues – 42 – Administrative Services Capital Fund

Revenues		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Chang
42-41100	Property Taxes	\$0	\$0	\$0	\$0	\$11,500	0%
42-43700	Grants	-	14,245	-	-	-	-100.0%
42-46740	Community Event Donations	-	-	-	-	3,000	0%
Total Administrative Services Capital Fund Revenue		\$0	\$14,245	\$0	\$0	\$14,500	1.8%

Administrative Services Capital Fund Balance

Administrative Services Capital Fund Balance		2012 Actual	2013 Budget	2013 September	2013 Projected	2014 Proposed	% Chang
42-34000	Undesignated Fund Balance	1	1	1	1	1	0.0%
Total Fund Balance		\$1	\$1	\$1	\$1	\$2,000	0.0%

CAPITAL IMPROVEMENT PROGRAM

Funding Source	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund - 10	Financial and tax software program				40,500						40,500
General Fund - 10	Computer replacement	1,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
General Fund - 10	Projector				1,000					1,000	
General Fund - 10	Server-Village Hall upgrade			10,000					10,000		
General Fund - 10	Copier/paperless packet technology								7,000		
General Fund - 10	Carpeting			7,000							
General Fund - 10	LED Lighting-Vhall Parking lot		12,500								
General Fund - 10	Laser fiche RMS	12,600									
General Fund - 10	Defibrillators		3,000								
General Fund - 10	Re-codification		10,000								
Consolidated Services - 28	North Shore Fire Dept Capital										
DCUS Capital Fund - 41	Rehab 1994 Rear Load Yard WA	70,000									
DCUS Capital Fund - 41	Street Improvement Program	114,000	165,000	170,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
DCUS Capital Fund - 41	Front End Loader		110,000								
DCUS Capital Fund - 41	Pick up truck		22,000					22,000			
DCUS Capital Fund - 41	HVAC replacement							15,000			
DCUS Capital Fund - 41	Truck - 1-ton			58,000							
DCUS Capital Fund - 41	Tennis court fence refinishing		5,200								
DCUS Capital Fund - 41	Load all										
DCUS Capital Fund - 41	5-yard dump truck		140,000								
DCUS Capital Fund - 41	Excavator										75,000
DCUS Capital Fund - 41	Automated Garbage Truck						220,000				
General Fund - 10	Front End Leaf Loader										
General Fund - 10	Radios			4,000							
General Fund - 10	Computer replacement		1,000								
General Fund - 10	Building Garage Doors										
General Fund - 10	Entry way signs										
General Fund - 10	Brown Deer Road Striping		11,000		11,000		11,000		11,000		11,000
General Fund - 10	Crack Sealing	12,500	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
General Fund - 10	Ellsworth Park Tennis Court Rehab	7,000		7,000		7,000		7,000		7,000	
General Fund - 10	Mower - zero turn			15,000							
General Fund - 10	Welder		3,000								
Sewer Enterprise Fund - 20	CWFL Infrastructure fund replacement	2,204	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Stormwater Fund - 22	Fairway Drive Ravine Stabilization	20,000									
Stormwater Fund - 22	LMO2 & IC02 Stormwater study			250,000							
Dispatch Fund - 26	Financial and tax software program				5,000						5,000
Dispatch Fund - 26	Router/Firewall for DOI traffic										
Dispatch Fund - 26	Digital Voice Logging System		5,500								
Dispatch Fund - 26	Sieve Software San		34,500								
Dispatch Fund - 26	Advanced Authentication(required)	7,000				7,000					7,000
Dispatch Fund - 26	UPS Battery Replacement	3,600									
Dispatch Fund - 46	Dispatch Consolidation capital										
Dispatch Fund - 46	Acrylic Viewing panels			3,511							
Dispatch Fund - 46	Audio Test Set			725							
Dispatch Fund - 46	Fiber Connection SFP's			1,200							
Dispatch Fund - 46	DOT Video-Misc Equip			1,500							
Dispatch Fund - 46	Video Converter		350								
Dispatch Fund - 46	Touch Screen Monitors			1,200		1,200					1,200
Dispatch Fund - 46	Triple Rack-mount monitor			1,700							
General Fund - 10	OPEB Study	5,500			5,000			5,000			5,000
General Fund - 10	Computer replacement	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
General Fund - 10	TIPs court interface	1,000	5,361	5,361	5,361	5,361	5,361	5,361	5,361	5,361	5,361
General Fund - 10	PC's with Office 2013	6,000				6,000					6,000
Police Capital Fund - 40	Equipment change over - squad #2101			14,333			14,333				
Police Capital Fund - 40	Equipment change over - squad #2105			14,333			14,333				
Police Capital Fund - 40	Equipment change over - squad #2102			14,333			14,333				
Police Capital Fund - 40	Lease #22509 Chevrolet Tahoe-unmar	7,641	7,641								
Police Capital Fund - 40	Lease Truck-Ford F-150-Marked	6,177	6,177								
Police Capital Fund - 40	Copy machine				10,000						
Police Capital Fund - 40	Digital Camcorder		2,000				2,000				
Police Capital Fund - 40	Laser printer									2,400	
Police Capital Fund - 40	Cash register touch screen		3,200					3,200			
Police Capital Fund - 40	Gas Mask Canisters				2,000		2,000				
Police Capital Fund - 40	Weapons- Shotguns				20,000		20,000				
Police Capital Fund - 40	Weapons - M-16 Lights		3,210								
Police Capital Fund - 40	UPS Batteries maint		3,600		3,600			3,600			3,600
Police Capital Fund - 40	Bullet Proof vest	6,132	2,097	2,097	2,097	2,990	2,910	2,910	2,910	2,910	2,910
Police Capital Fund - 40	Lease payment - squad #2101-25953	10,136	10,136								
Police Capital Fund - 40	Lease payment - squad #2105	11,387	11,387								
Police Capital Fund - 40	Lease Payment - squad #2102	10,136									
Police Capital Fund - 40	Police Equipment Room barcode		25,000								
Police Capital Fund - 40	CCTV Replacement		50,000								
Police Capital Fund - 40	Police Defibrillators		15,000								
Police Capital Fund - 40	Basement storage system		32,050								

Funding Source	Description	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Police Capital Fund - 40	Livescan Fingerprinting scanner		35,000	35,000								
Police Capital Fund - 40	Firewall		2,000					2,000				
Police Capital Fund - 40	Taser		1,1136									
Police Capital Fund - 40	Garage floor seal							9,302				
Police Capital Fund - 40	Shooting range											
Police Capital Fund - 40	Barracuda backup server											
Police Capital Fund - 40	Roof-Mounted Masts (LED)				8,705							
Police Capital Fund - 40	Radio Replacement		9,800									
Police Capital Fund - 40	LASER Radar		5,014						5,014			
Police Capital Fund - 40	License Plate Reader				5,000							
Police Capital Fund - 40	DAT Equipment			4,179								
Police Capital Fund - 40	40MM Less than Lethal		1,900									1,900
Police Capital Fund - 40	Rosefta Stone Online, Language Services		300	300	300	300	300	300	300	300	300	300
Police Capital Fund - 40	Microsoft server upgrade		1,275									
General Fund - 10	RMS Capital	5,302	5,914	6,730	7,545							
Sewer Enterprise Fund - 20	Street Improvement Program	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Enterprise Fund - 20	Computer replacement	1,500										
Sewer Enterprise Fund - 20	ECMAR	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137	3,137
Sewer Enterprise Fund - 20	Generator				3,000							
Sewer Enterprise Fund - 20	Locator	1,800										
Sewer Enterprise Fund - 20	Sanitary Sewer Rehab		175,000	45,000								
Sewer Enterprise Fund - 20	Lift Station Pump Replacement		74,000									
Sewer Enterprise Fund - 20	Sanitary Sewer GIS											5,000
Sewer Enterprise Fund - 20	Lift station hatches										3,800	
Sewer Enterprise Fund - 20	Sanitary Sewer Manhole Construction	120,500										
Sewer Enterprise Fund - 20	Sanitary Sewer CCTV Basin	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Sewer Enterprise Fund - 20	Financial and tax software program				5,000							5,000
Dispatch Fund - 26	Barracuda Energizer Updates	2,659	2,700		2,800	2,900						
Dispatch Fund - 26	Barracuda Backup Cloud Services	4,500	5,000	5,200	5,400	5,600						
Dispatch Fund - 26	Sieve Cisco Switch Maint	4,580	4,580	4,580	4,580	4,580						
Dispatch Fund - 26	Word System Logging Recorder Main	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	6,895	
Dispatch Fund - 26	VM Ware	3,421	3,421	3,421	3,421	3,421	3,421					
Dispatch Fund - 26	Barracuda Software contract				376			376				
Dispatch Fund - 26	Intrado annual support	16,800	16,800	16,800	16,800	16,800						
Dispatch Fund - 26	Alertify Wireless Solutions		1,188	1,188	1,188	1,188	1,188	1,188	1,188	1,188		
Dispatch Fund - 26	Symantec			2,523			2,523					
Dispatch Fund - 26	Ticker RSS Feed	480	480	480	480	480	480	480	480	480		
Dispatch Fund - 26	TIME System Access-WI Dept Justice	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628	8,628
Dispatch Fund - 26	Generator Maintenance	1,600	2,236									
Dispatch Fund - 26	Locufion Annual Support fee	4,505	9,010	9,010								
Dispatch Fund - 26	CDW UCW Smartnet	405	405	405	405	405	405					
General Fund - 10	Service Maint- Civic	4,600	4,600	4,600	4,600	4,600						
General Fund - 10	GCS Tax Software contract	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020	4,020
General Fund - 10	Barracuda Software contract											
General Fund - 10	Norton Anti-Virus	180	180									
General Fund - 10	HVAC maintenance	3,000	1,500	1,500	1,500	1,500						
General Fund - 10	Parking Annual Support	1,327	1,327	1,327	1,327	1,327	1,327	1,327				
General Fund - 10	Safran Morpho Trak Support	3,460	3,460	3,460	3,460							
General Fund - 10	Imageware system support	4,850	4,850	4,850	4,850							
General Fund - 10	Symantec			1,009			1,009					
General Fund - 10	Transcendent/Ascent Ozaukee tax	450	450	450	450	450	450	450	450	450	450	450
General Fund - 10	Imageware-police	5,000	6,031	6,031	6,031							
Records Management - 27	ProPhoenix annual support	72,070	76,480	78,774								
Stormwater Fund - 22	621 Pond Pump Replacement		4,000					4,000				4,000
Stormwater Fund - 22	Financial and tax software program				5,000						5,000	
Stormwater Fund - 22	Street Improvement	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
	Total	647,210	1,177,831	816,559	436,009	322,368	565,633	328,764	292,975	276,363	415,397	304,304

RECOMMENDED REPLACEMENT SCHEDULE (\$150K LEVEL)

PASER RATINGS 1-10 (10 IS BEST)

2014				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Krauze Pl	Santa Monica to Mohawk	1992	4	\$48,241.05
Iroquois	Fairy Chasm to Manor	1997	4	\$57,666.00
Buttles Place	Lake Drive to Greenvale	1995	3	\$41,059.50
Total Repair Cost				\$146,966.55

2016				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Santa Monica Blvd	Regent to Fairy Chasm	1990	5	\$187,786.05

2018				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Fielding Rd	Glencoe To Hermitage	1995	5	\$88,158.90
E. Glencoe Pl.	Pelham Parkway to Lake Dr.	1995	5	\$66,769.20
Total Repair Cost				\$154,928.10

2020				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Bay Point	Regent Rd. to Lake Drive	1990	5	\$187,786.05

2022				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Fielding Rd	Brown Deer Road to Dean	1995	6	\$139,638.30

2024				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Pelham Pkwy	Fairy Chasm to Bay Point	1995	6	\$66,745.80
Meadowlark	Hermitage to Fairy Chasm Rd.	1995	6	\$67,168.50
Total Repair Cost				\$133,914.30

2027				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Seneca	Brown Deer to Ellsworth	1997	6	\$71,365.80
N. Tennyson Dr.	Brown Deer to Standish	1995	6	\$80,423.70
Total Repair Cost				\$151,789.50

2029				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Mohawk Rd.	Brown Deer Road to Ellsworth Ln.	1999	7	\$139,638.30

2015				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Ravine Baye Rd	Broadmoor to Termini	1997	5	\$211,413.15

2017				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Tennyson Dr	Hermitage to Fairy Chasm Rd.	1995	5	\$67,168.50
Hermitage Rd.	Lake Drive to Termini	1992/1995	4	\$79,395.00

2019				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Pelham Pkwy	Brown Deer Road to Buttles	1995	5	\$113,420.25
N. Greenvale	Brown Deer To Hermitage	1995	5	\$109,332.00
Total Repair Cost				\$222,752.25

2021				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Greenvale	Brown Deer Road to Dean	1995	5	\$139,638.30

2023				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
W. Laramie Lane	CTHW to Sleepy Hollow	1997	6	\$158,202.00

2025				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Regent Road	Fairy Chasm to Bay Point	1995	6	\$192,451.50

2026				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
Standish Place	Lake Drive to Termini	1995	6	\$129,695.10

2028				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Sleepy Hollow	Fairy Chasm to Termini	1997	6	\$124,360.05
E. Manor Circle	Lake Drive to Tennyson	1997	7	\$49,565.40
Total Repair Cost				\$173,925.45

2030				
ROAD	ROUTE TO BE REPAIRED	YEAR LAST REPAVED	CURRENT PASER RATING	ESTIMATED REPAIR COST
N. Thrush Lane	Pelham Pkwy to Bay Point Rd.	1995	6	\$66,745.80



▶ Police Department



▶ \$6,135



▶ 40-30100

2014 Capital Projects

Fiscal

Integrity

PROJECT:
BULLETPROOF VEST REPLACEMENT

To help address the needed replacement of bullet proof vests for Bayside police officers, an account dedicated to their continual replacement has been created. The account helps stabilize funding to avoid large spikes during replacement years.



Impact on Operational Budget

No operating budget expenses are associated.



▶ DCUS



▶ \$125,000



▶ 22-51000-232

2014 Capital Projects

Service

Excellence

PROJECT:
MANHOLE REHABILITATION

In late 2012, the Village had over 117 manholes inspected for recommendations related to repairs. As part of the engineer's findings, the Village will be contracting services related to these repairs in 2014. The purpose of the work is to ensure the structural integrity and longevity of the manhole structures, but to also reduce unwanted infiltration of clear water into the sanitary sewer system.



Impact on Operational Budget

No operating budget expenses are associated.



▶ DCUS



▶ \$70,000



▶ 10-53300-350

2014 Capital Projects

Service

Excellence

PROJECT:

REAR LOAD PACKER FOR YARD WASTE COLLECTION

For 2014, the Village will purchase a used rear load packer to assist with yard waste collection. The Village's current packer is a 1996 rear load, which was primarily used for garbage and recycling collection. After the transition to automated collections, the packer's primary function was for yard waste collection. It has reached the end of its useful life.



Impact on Operational Budget

The newly purchased packer will reduce annual maintenance costs associated with maintaining a fifteen year old piece of equipment.



▶ Dispatch



▶ \$7,000



▶ 26-51000-351

2014 Capital Projects

Service

Excellence

PROJECT:
ADVANCED AUTHENTICATION

As part of the Village's consolidated Communications Center, which houses dispatching and 911 services, a great amount of the functionality relies on technology and computer assistance. Advanced Authentication software is required to provide secure network access, to guard against fraudulent access of sensitive files.



Impact on Operational Budget

No operating budget expenses are associated.



▶ DCUS



▶ \$150,000



▶ 41-91000-813

2014 Capital Projects

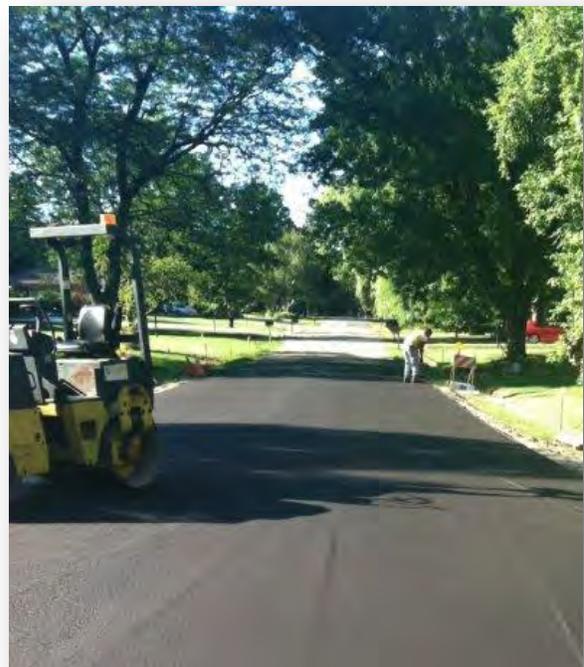
Service

Excellence

PROJECT:
2014 STREET IMPROVEMENT PROGRAM

As part of the Village's ongoing street improvement program, some of the lowest rated roads are set to be repaired in 2014.

- Krause Place
- Buttles Place
- N. Iroquois Rd



Impact on Operational Budget

The full resurfacing of these roads will help reduce annual costs associated with pothole and deteriorating asphalt maintenance.



▶ DCUS



▶ \$22,000



▶ 22-51000-327

2014 Capital Projects

Sustainability

PROJECT:
FAIRWAY DRIVE RAVINE RESTORATION

As part of an effort to improve total suspended solids and to reduce overall erosion on ravines, the Village is working to repair the worst effected outfalls to mitigate potential property damage and environmental impacts.



Impact on Operational Budget

No operating budget expenses are associated.

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.

2013 Approved Budget Guidelines

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

1. Fiscal Integrity:

- Continue zero-based budgeting and outcome based budgeting format.
- Examine 5 year historical trending in all revenue and expenditure accounts.
- Analyze and update financial policies and procedures,
- Incorporate policies into 2013 budget. Identify non-dedicated fund balances, and define purpose or recommend usage alternatives.
- Fund long term future obligations and designated reserve accounts.
- Utilize debt levy stabilization account to offset increase in debt service.
- Examine current and alternative revenue sources that promote long-term financial sustainability.
- Examine utility fee structures.
- Examine adequacy and equity of fees and revenues for services and programs.
- Maximize State expenditure aids to offset tax levy.
- Develop a 2013 fiscal plan in compliance with the State Law.
- Continued integration and refinement of Fund 26-Consolidated Dispatch Services budget.

2. Service Excellence:

- Analyze performance measurement metrics to enhance service delivery efficiencies.
- Examine most cost effective way of providing service and conducting business.
- Examine and where applicable reduce redundancies in service provisions.
- Enhance joint purchasing arrangements from a multi-community and Village perspective.
- Maintain preventative infrastructure maintenance program and Capital Improvements funding.
- Examine additional energy efficiency initiatives to offset rising energy costs.
- Heightened awareness and promotion of recycling to provide sustainability and costs savings.
- Implement demand based yard waste scheduling program and enhance off-hour drop-off options for residents to rid of excess yard waste, recycling, metals, etc.

3. Personnel:

- Examine organizational structure and necessary staffing adjustments with full implementation of consolidated dispatch; specifically additional employee and organizational needs.
- Assimilate uniform set of benefits of all non-sworn employees becoming non-represented employees at the conclusion of the current collective bargaining agreements, (December 31, 2013).

- Implement changes from collective bargaining agreements and employee handbook.
- Examine special fund contributions to the general fund to ensure allocations are appropriately structured to reimburse general fund (i.e. Sanitary Sewer ; Stormwater, and Dispatch Services funds).
- Transition to performance, metric based wage and evaluation compensation system.
- Examine and make recommendation on employee leave programs to proactively address GASB 45-Other Post Employment Benefit liabilities
- Transitioning current leave programs into Paid Time Off program.

Explanation of Budgetary Process

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

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

Budget Overview

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 2013 financial blueprint for the Village. The 2013 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 2013 budget provides detailed expenditures based upon departmental need. However, Bayside does not departmentalize most functions, but rather removes these silos (where applicable) to act in accordance with the five adopted Village strategic initiatives. Readers will find individual mission statements, along with detailed line-item history and expenditure layout.

The Budget as a Financial Plan

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

The Budget as a Communications Device

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

GENERAL OPERATIONS POLICY

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

A. Accounting

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

B. Revenue

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

C. Budget & Capital Improvements

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

annual basis. Estimated costs of each capital improvement projected for each year will be included in the annual budget, including the impact to annual operating expenditures.

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

BUDGET AMENDMENT POLICY

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

A. Intra-Program Category Amendment

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

B. Inter-Fund Amendment

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

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

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

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

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

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

STANDARDS OF CARE & REPORTING

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

B. Ethics and Conflicts of Interest:

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

C. Delegation of Authority:

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

D. Reporting Requirements:

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

E. Internal Controls:

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

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

AUTHORIZED FINANCIAL INSTITUTIONS, DEPOSITORIES, AND BROKER/DEALERS

A. Depositing of Funds:

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

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

1. **Deposit Insurance:**

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

2. **Depository Agreement:**

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

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

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

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

COLLATERALIZATION

A. **Collateral Required:**

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

B. **Form of Collateral:**

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

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the Village as beneficiary.
2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.

3. General obligations of states or municipalities provided they are rated in the highest or second highest rating categories by Moody Investors Service, Inc., Standard and Poor's Corporation or Fitch Investors Service, L.P.

C. **Valuation of Collateral:**

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

D. **Substitution of Collateral:**

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

AUTHORIZED INVESTMENTS

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

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

INVESTMENT TRANSACTIONS & PARAMETERS

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

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

B. **Securities Firms:**

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

C. **Diversification:**

The investment policy incorporates the investment strategy and as such, will allow for diversification of investments to the extent practicable considering yield, collateralization, investment costs, and available bidders. Diversification by investment institutions shall be determined by an analysis of yield, collateral, investment costs, and

available bidders. Diversification by types of securities and maturities may be as allowed by this policy and Wisconsin State Statutes.

D. Maximum Maturities:

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

APPROVAL OF INVESTMENT POLICY AND AMENDMENT

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

FUND BALANCE POLICY

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

- A. To insulate the Village from large, unanticipated one-time expenditures or revenue reductions resulting from external changes.
- B. To provide funds to allow the Village to respond to unforeseen emergencies.
- C. To help stabilize the Village's tax levy due to a temporary reduction in non-property tax revenue.
- D. To provide sufficient working capital to eliminate the need for short-term borrowing due to the timing of the receipt of short-term receivables and the remittance of short-term payables.
- E. To strive to maintain a general fund balance equal to or above 20% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:
 - Historical stability of the Village's revenues, expenditures, and mill rate.
 - Timing of revenue collections in relation to payments made for operational expenditures.

- Anticipated growth in the Village's valuation and/or services to be provided Village residents.
- F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.
- G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

FUND BALANCE AND RESERVE FUND REQUIREMENTS

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

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

- A. General Fund – The fund balance shall not be less than 20% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any excess shall be allocated according to the percentages outlined below, and approved by the Village Board of Trustees upon completion of the annual audit of Village financials. Amounts over the 20% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:
- 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. Consolidated Dispatch Fund – The fund balance shall not be less than 10% of the current year operating budget as approved by the Village Board as of January 1 of each year. Any surplus funds shall be allocated to the Dispatch Capital Reserve Fund.
- E. DCUS Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- F. Police Department Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.
- G. Administrative Services Equipment Reserve Fund – Funds shall be designated as set by the Village Board to this fund from time to time.

- H. Health Reimbursement Account Fund – The fund balance range for the Health Reimbursement Account Fund shall be not less than 50% and not more than 90% of the future outlays determined by evaluation of annual expenditures and shall be funded annually at a 90% expenditure level.
- I. Road Reserve Fund – The fund balance range for the Road Reserve Fund shall be based on the annual depreciation schedule for roads, and used for the improvement of Village streets or maintenance of right of way, unless authorized by the Village Board.
- J. Information Technology Reserve Fund – The fund balance range for the Information Technology Fund shall be not less than the cost associated with the annual depreciation schedule for IT infrastructure and equipment.

DEBT MANAGEMENT POLICY

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

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

CAPITALIZED FIXED ASSETS POLICY

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

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

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

ASSET VALUATION

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

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

mains, laterals, hydrants, valves and all appurtenances, storm sewers, stormwater management measures, streets, curb and gutter, street lights, street signs, sidewalks will be dedicated to the Village upon completion. Recording of infrastructure assets will be made on the basis of actual costs, including all ancillary costs, based on vendor invoice or other supporting documentation provided by the Developer.

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

PURCHASING & EXPENDITURE/EXPENSE POLICY

Goal

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

Coverage

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

Ethical Standards

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

General Guidelines

1. Purchases are classified into the following major categories:
 - Goods (tangible items): e.g. equipment, supplies, vehicles
 - Services: items requiring outside labor, maintenance agreements, etc.
 - Construction of public buildings and improvement
2. Purchasing Oversight
 - Department heads are responsible for procurement issues in their individual departments. Departments are to insure that the purchase order requisitions are entered prior to purchases, receipts are collected and recorded, and the requisition is put through for payment and will be responsible to respond to questions on the payment or non-payment of the item.
3. Expenditures/expenses and purchase commitments will be made in a form and process that is legal, appropriate, funded, authorized and sufficiently documented.
4. Expenditures/expenses and purchase commitments will be recorded in an accurate and timely fashion.
5. For items that are purchased regularly or by multiple departments, departments are encouraged to use cooperative purchasing or purchasing in bulk in order to reduce Village Costs. This will be coordinated through the Administrative Services Department.

6. All appropriations must be encumbered at the end of the fiscal year or they will lapse.
7. All employees in the Village have access to the financial reports of the Village through the Village's accounting software. It is the Department Directors responsibility to review these reports for their department.
8. Policy Review
 - a. This policy will reviewed annually by the Director of Finance and Administration and the Finance and Administration Committee during the annual budget approval process.

Purchases of Goods

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

1. Purchases under \$500

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

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

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

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

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

Purchases of at least \$1000 and under greater may be made with the approval of the Department Head, Director of Finance and Administration and Village Manager prior to making the purchase. Department heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations for the proposed purchase. This information is provided to the Director of Finance and Administration along with a

purchase order requisition. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

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

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

Purchases of Services

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

- Contractor services is defined as the furnishing of labor, time or effort by a contractor, usually not involving the delivery of specific goods or products other than those that are the end result of and incidental to the required performance. Examples of contractor service include: refuse and recycling collection, maintenance, mailing, or delivery services. Contractor services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines. The cost shall be determined by considering the maximum total expenditure over the term of the contract.
 - Construction services is defined as substantial repair, remodeling, enhancement construction or other changes to any Village owned land, building or infrastructure. Procedures found with in State of Wisconsin Statute shall take precedence. In absence of guidance in these areas, construction services shall follow the competitive procurement policy for the purchase of goods subject to the same spending guidelines.
 - Combined Goods and Services in situations where the purchase combines goods and services (exclusive of construction and contractor services), such as many technology projects, the purchase shall be treated as a purchase of professional services.
 - Professional services is defined as consulting and expert services provided by a company, organization or individual. Examples of professional services include: attorneys, certified public accountants, appraiser, financial and economic advisors, engineers, architect, planning and design. Professional services are generally measured by the professional competence and expertise of the provider rather than cost alone.
1. If it is estimated that the service being solicited has a total cost of over \$10,000 a formal Request for Proposal shall be used to solicit vendor responses. The department head shall be responsible for the preparation of all Requests for Proposal specifications, notices and advertising. Prequalification of proposers may be done at the discretion of the department head.
 - a) The Purpose of an RFP is to solicit proposals with specific information on the proposer and the service offered which will allow the Village to select the best proposal. The best proposal is not necessarily the proposal with the lowest cost.
 - b) Based upon the services or project and the magnitude of the outcome a selection committee may be advisable.
 - c) Requests for proposals shall be formally noticed. All notices and solicitations of proposals shall state the time and place of the proposal opening.
 - d) Information to be requested of the proposer should include : Number of years the proposing company has been in business, company's experience in the area of desired services, financial strength of the company, examples of similar services/projects completed, resumes of staff that will be associated with the project/service, list of

references, insurance information. In addition the proposal should provide information about the Village, scope of services requested and any outcomes. The proposal should also identify evaluation factors and relative importance.

- e) Establish selection criteria and include this information with the RFP. It is generally advisable to establish a numeric ranking matrix. This reduces the subjective nature of the rating process.
- f) Proposals should be solicited from an adequate number of qualified sources. Requests for proposal should be formally noticed. All notices and solicitations should provide the issue date, response due date, date and time of opening responses and a contact person.
- g) Proposals shall be opened and recorded with a tabulation of proposals received shall be available for public inspection. All proposal documentation shall be placed on file with the Village Director of Finance and Administration. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the Village Board.
 - Service contracts or agreements should be reviewed by the Village Insurance Company and the Village Attorney and placed on file with the Village Director of Finance and Administration.

Additional Purchasing Policies

Sole Source Purchasing Policy

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

Sole source purchasing criteria include:

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

Petty Cash Policy

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

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

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

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

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

Tax Exempt Policy

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

Employee Reimbursement Policy

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

Credit Card Policy

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

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

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

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

Receiving and Inspection Policy

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

Billings

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

Emergency Purchases Policy

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

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

Purchasing Authority

- The Village Manager may make purchases of single items or amounts the purchase price of which is less than \$7,500. The Village Manager may make purchases of commodities such as gas, diesel fuel, salt, sand and gravel, asphalt and tar, cement, paving and crack filling materials and associated rental equipment, and drainage and sanitary sewer supplies such as culvert, pipe, and associated rental equipment for projects that are approved in the annual budget, providing that the purchases of single items or amounts in the foregoing categories do not exceed \$15,000.
- The Village Manager has the authority with the advice and consent of the Village attorney to settle property damage claims against the Village which are less than \$5,000 and for which the Village would appear in the opinion of the Village attorney to have partial or total liability providing the claimant signs a release of liability in form approved by the Village attorney. Any such claims under \$5,000 which are settled by the Village manager shall be routinely reported to the Village board for informational purposes.
- The Village Manager has the authority to make purchases/payments of landfill tipping fees, vehicle and building repair and maintenance, property insurance premiums, custodial and janitorial contracts, consultant contracts, equipment maintenance

contracts and legal fees providing the purchases of single items or amounts in the foregoing categories does not exceed \$10,000.

- The Village Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the Finance and Administration Committee and reflected in budget supplementary information.
- The Village Manager has the authority to make payment on accounting and auditor fees not to exceed the amount provided in the budget supplementary information. In addition, the Village Manager has the authority to pay charges for services for the North Shore Fire Department, North Shore Library and North Shore Health Department in monthly or quarterly payments as may be required, but not more than the annual budgeted amounts.

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

- A. The Village shall not sell municipal materials (goods or supplies) to third parties unless authorized by the Village Manager.
- B. The Village reserves the right to require cash payment prior to the sale of any goods or services.
- C. Any delinquent accounts in which the statutes allow for placing on the tax roll will not be considered for writing-off. Any delinquent accounts which qualify for the State of Wisconsin, Department of Revenue Refund Interception Program will be pursued through the program prior to being considered for writing-off.
- D. Due diligence will be conducted by Village staff for the collection of receivables. Accounts will be considered delinquent upon reaching 30 days beyond the date of the invoice or upon the first day after the due date as per the invoice. Invoices overdue will accrue appropriate penalties as defined by the Clerk/Treasurer and/or the Finance and Administration Committee.
- E. Accounts considered for writing-off are those that cannot be collected because of the inability to locate the party owing the Village money, the party has filed for bankruptcy, or the expense of collected the delinquent funds owed to the Village exceed the amount of the delinquency.
- F. Delinquent personal property tax bills that become a year overdue and are determined to be uncollectible by the Clerk/Treasurer will be presented to the Finance and Administration Committee and authorization to write-off will be required for any amounts over \$1,000. Delinquent personal property is exempt from any administrative fees or interest charges, as the interest and penalties associated with delinquent personal property taxes are set forth in state statutes.

SEGREGATION OF DUTIES & FINANCIAL CONTROLS POLICY

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

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.



2012 Financial Analysis

October 25, 2013

A Trend and Line-Item Analysis on Fiscal Health

Prepared by:

Andrew K. Pederson, Village Manager

Lynn Galyardt, Director of Finance and Administration

Introduction

2012 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

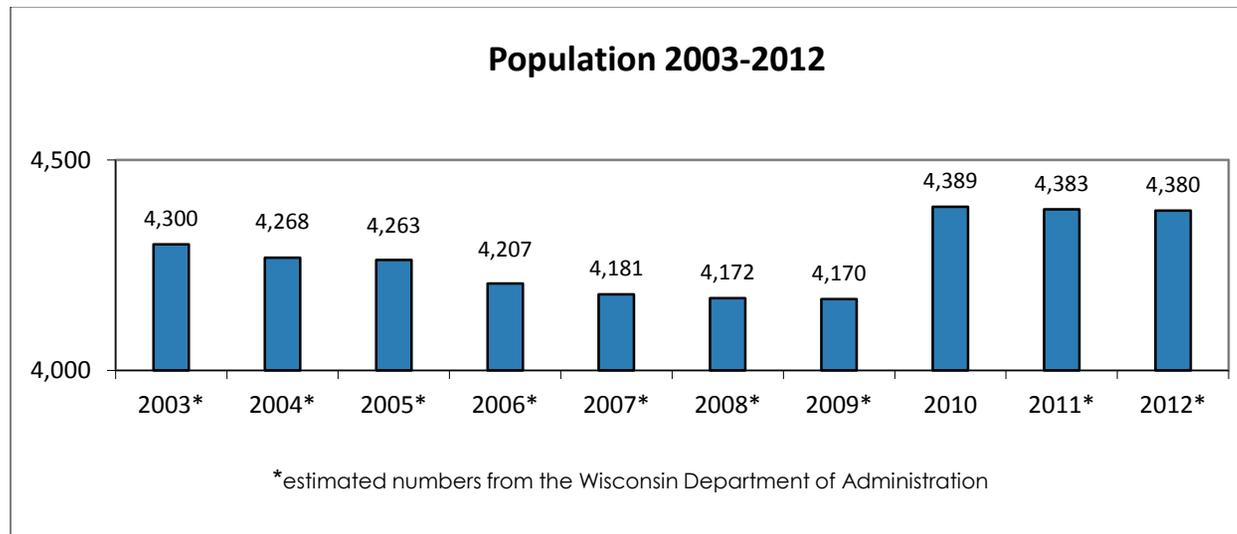
Financial Indicators

Population

Formula: Raw Population Figures

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

Bayside Analysis: For 2012, the Wisconsin Department of Administration stated the Village remained approximately the same in overall population. The chart shows that in comparison to the 2004 Wisconsin Department of Administration report the Village's population has increased by 1.86%. According to the US Census Bureau the average family size has reduced from 2.98 in 1990 to 2.89 in 2000 to 2.54 in 2010. Often, population can be viewed as cyclical in nature. While mature families have children leaving the home, younger families provide the opportunity for growth in population numbers. Because of the built-out nature of the community, only a minor shift in population (negative or positive) is to be expected.

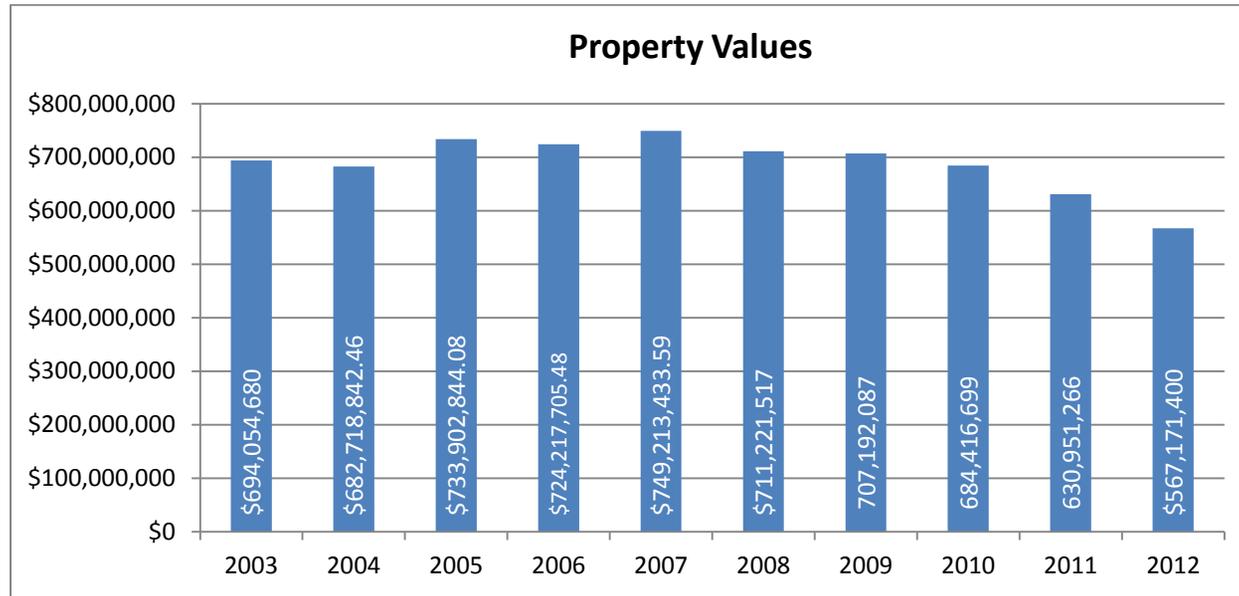


Property Values

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

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

Bayside Analysis: Property values declined in 2012, 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. Since 2003, property values have increased over 1.70%. Sales have strengthened towards the end of the year and indications are positive for property values to begin rebounding.

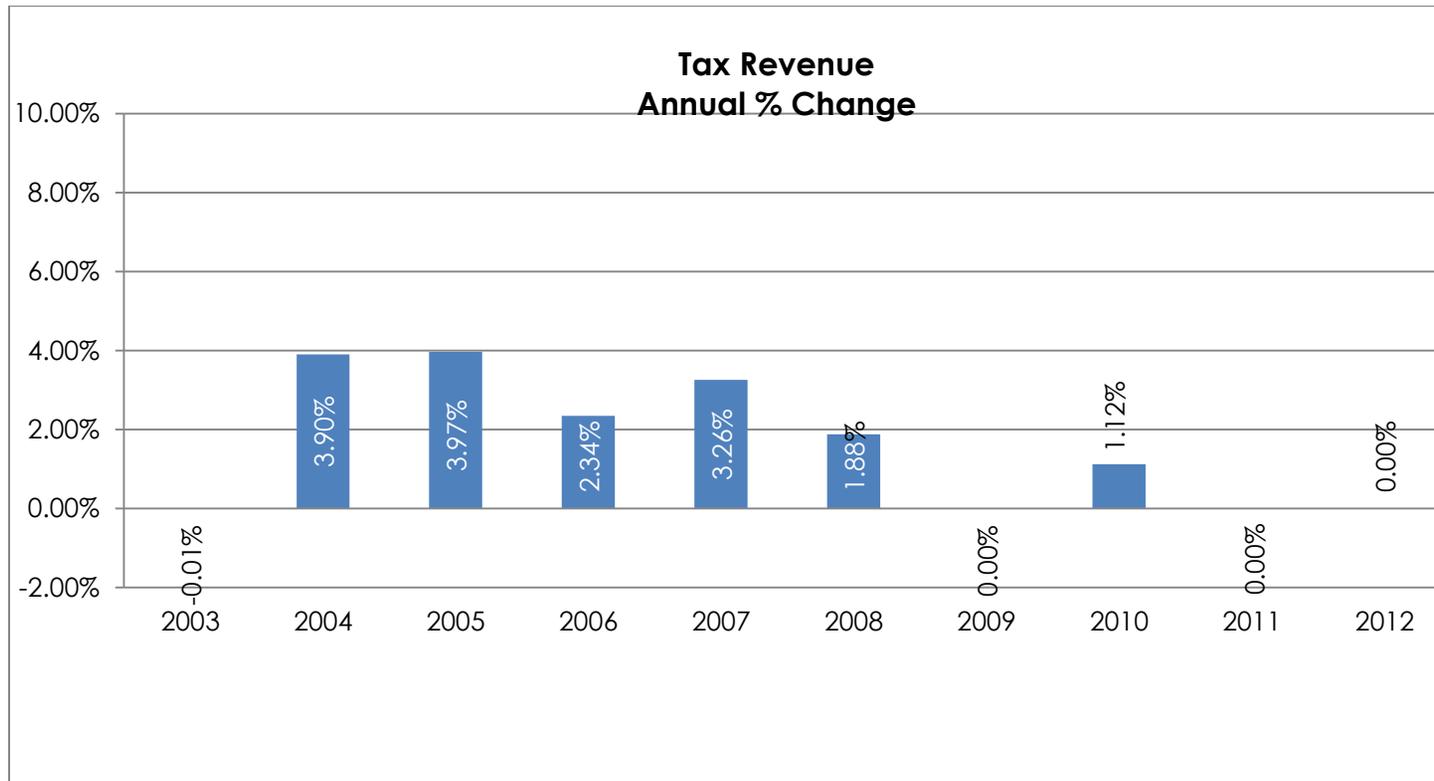


Tax Revenue (Property Tax Levy)

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 decreased by .01% from the previous year and in 2009 there was no increase from 2008. The tax revenues have remained constant for 2011 and 2012.

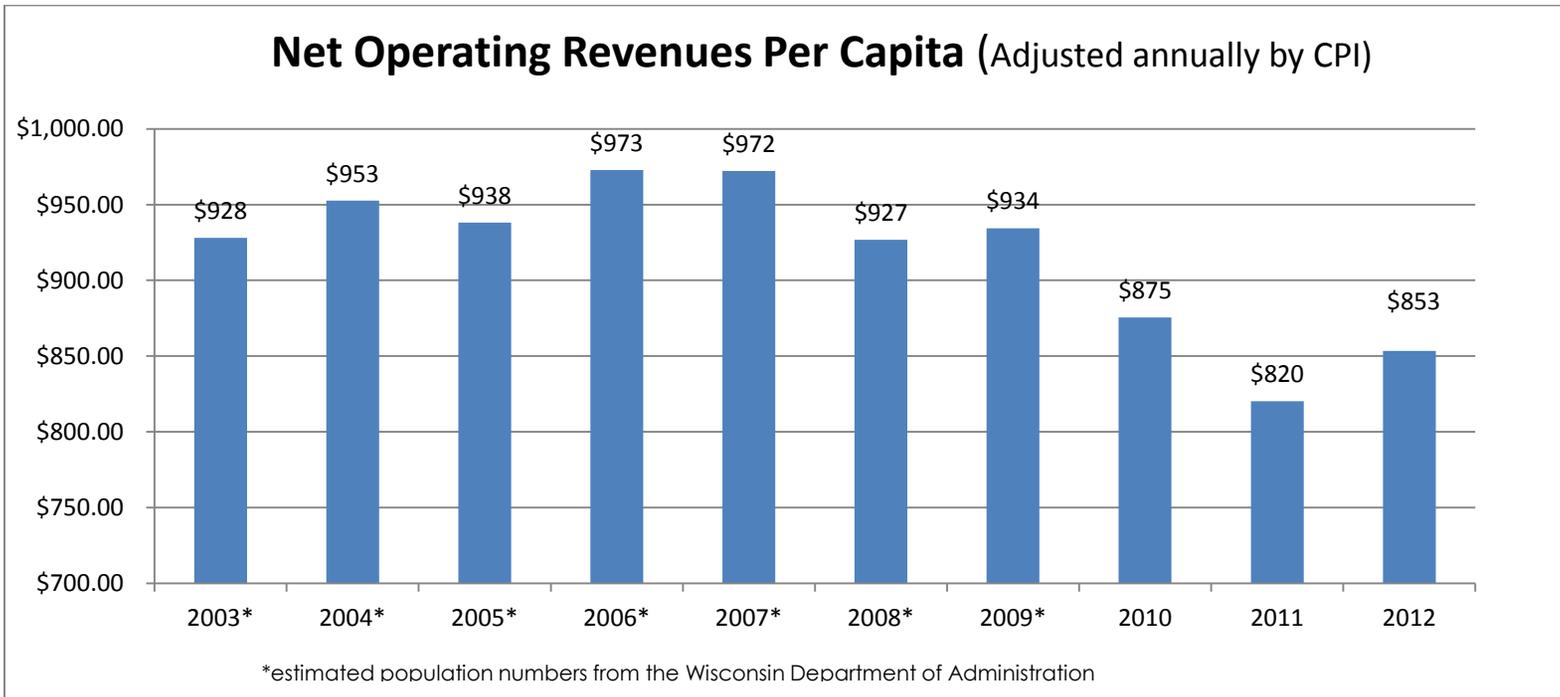


Net Operating Revenues Per Capita

Formula: Net Operating Revenues (2012 constant dollars)/Population

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

Bayside Analysis: Over the 10-year period, revenues per capita decreased from \$928 to \$853. These figures are adjusted for inflation. However, it should be noted that population during the same period increased by 1.85%. If population figures had remained constant the Village would have received \$869.21 per capita (1.85% more) for 2012.

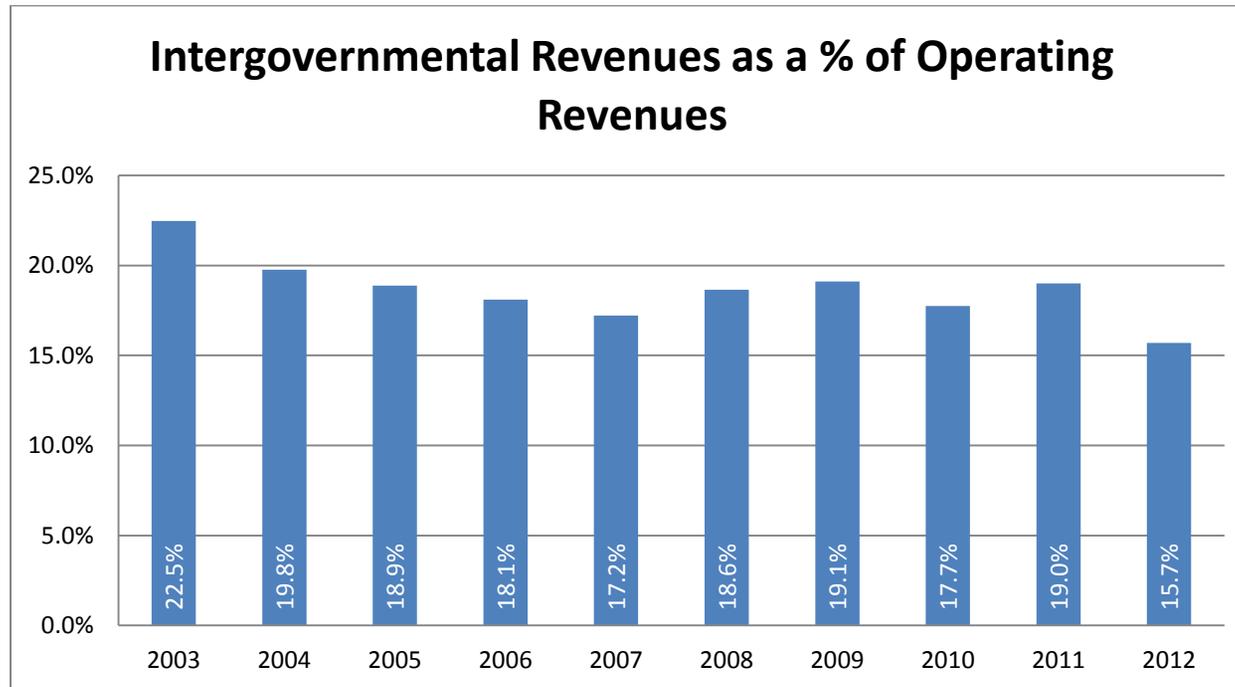


General Fund Intergovernmental Revenues as a % of Operating Revenues

Formula: Intergovernmental Operating Revenues/Gross Operative Revenues

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

Bayside Analysis: On average during the study period, intergovernmental revenues totaled 18% of operating revenues. The dollar difference between 2003 intergovernmental revenues and 2012 revenues totaled \$133,108. 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.

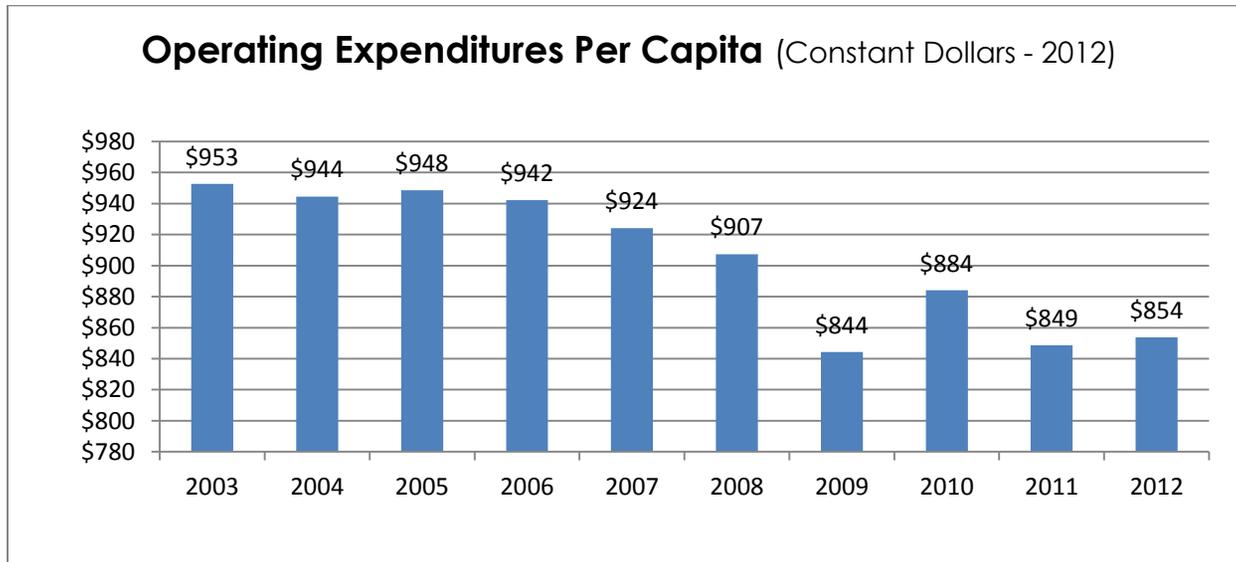


Operating Expenditures Per Capita

Formula: Net operating expenditures (constant dollars)/population

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

Bayside Analysis: According to the study period, General Fund per capita expenditures in constant dollars have decreased by \$99 from 2003 to 2012.

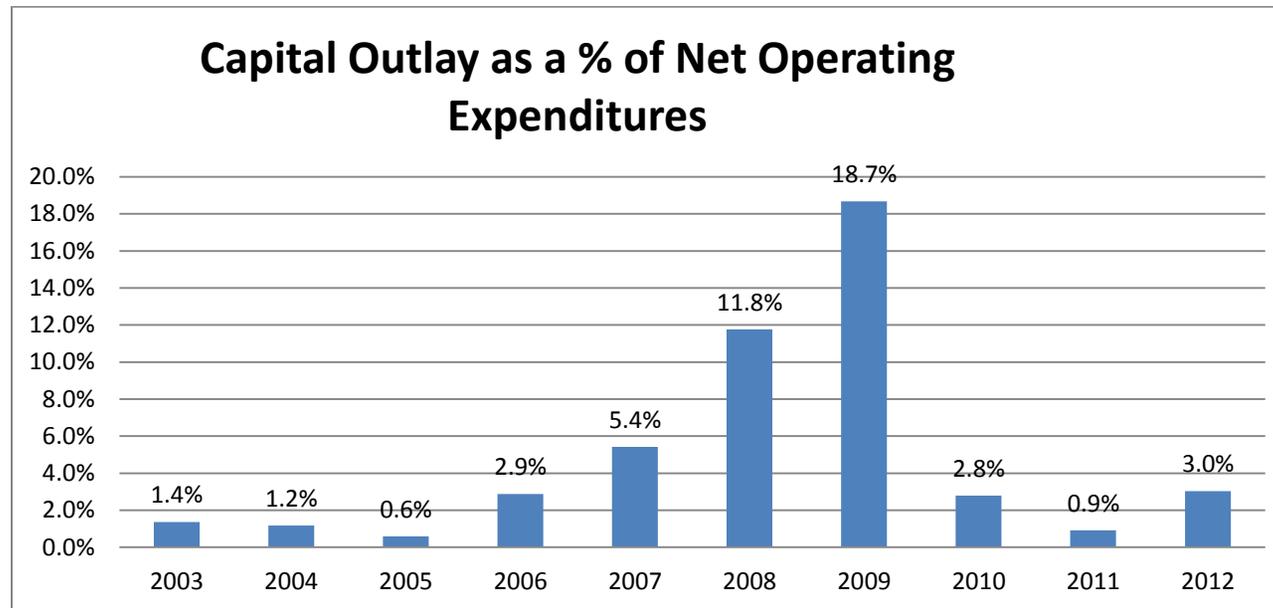


Capital Outlay

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 4.9% (\$164,599.10). For 2007, the budget process was modified to include a Capital Improvement Plan for outlay purchasing and will continue to provide a positive for the percentage of net operating expenditures.

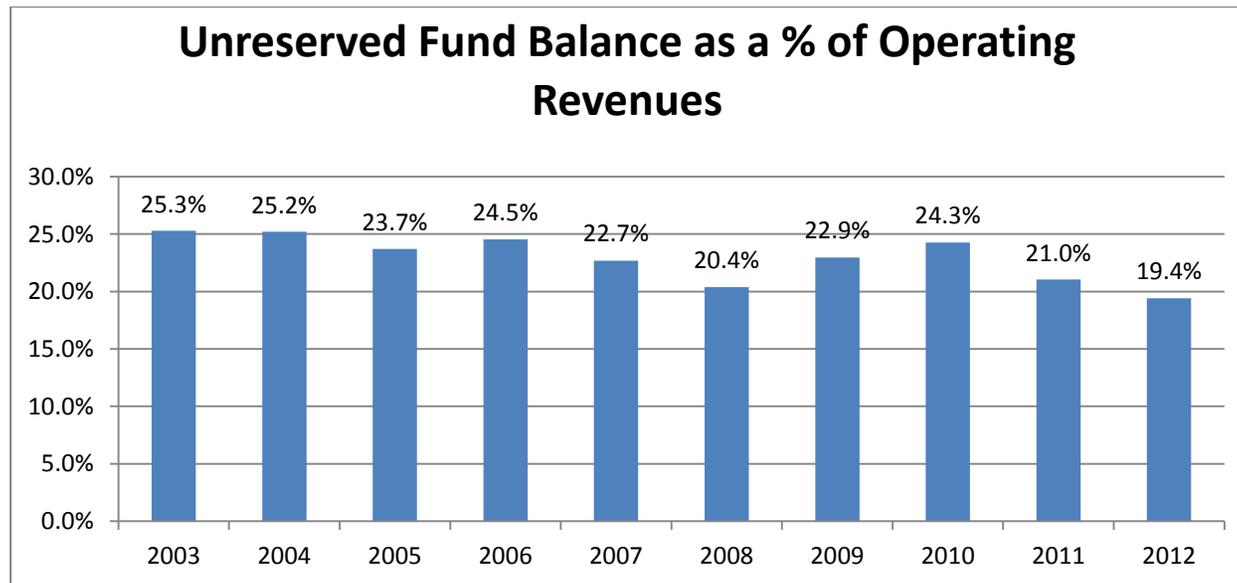


Undesignated General Fund Balances

Formula: Unreserved fund balances/Net Operating Revenues

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

Bayside Analysis: While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village of Bayside is regarded as being in a good position since it has maintained a percentage between 19.4% (2012) and 25.3% (2003). In 2006 the Village of Bayside established a formal fund balance policy. This policy sets a goal of maintaining a fund balance of at least 20% of budgeted general fund appropriations. In addition, amounts over the 20% are to be allocated to the following: 10% to remain in the General Fund Balance, 10% to Police Department Capital Reserve, 5% to the Administrative Services Capital Fund, 25% to the Department Community and Utility Capital Reserve, and 50% to the Road Reserve Fund. The overall goal of unreserved fund balances is to remain around the 20% mark.

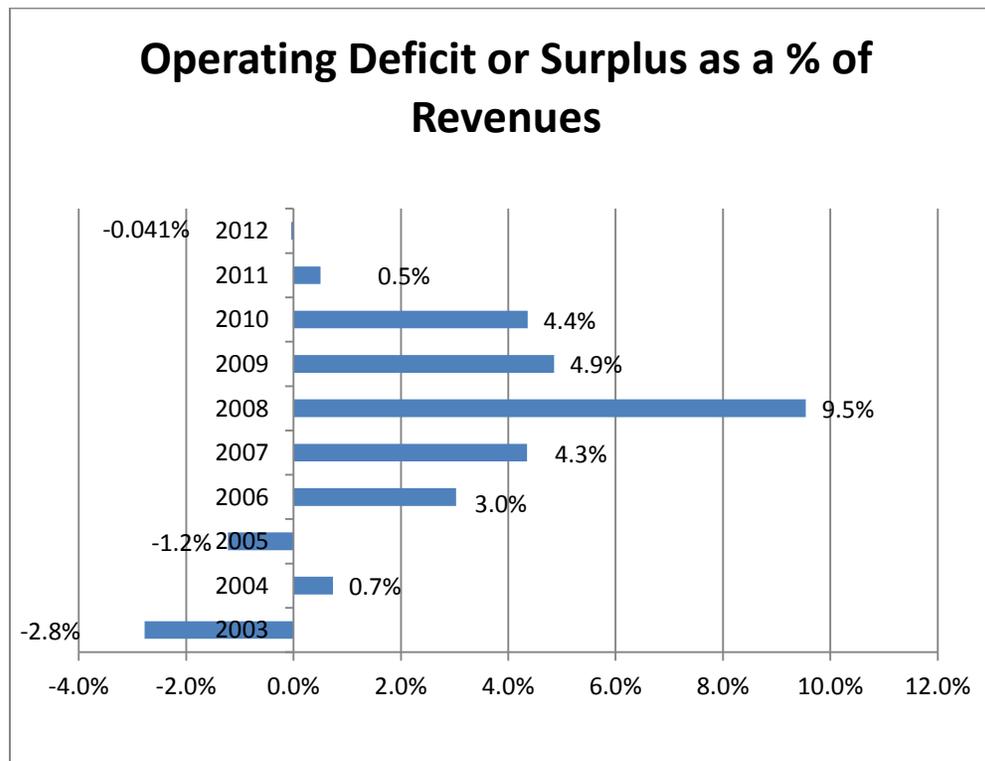


Operating Deficit or Surplus

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

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

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

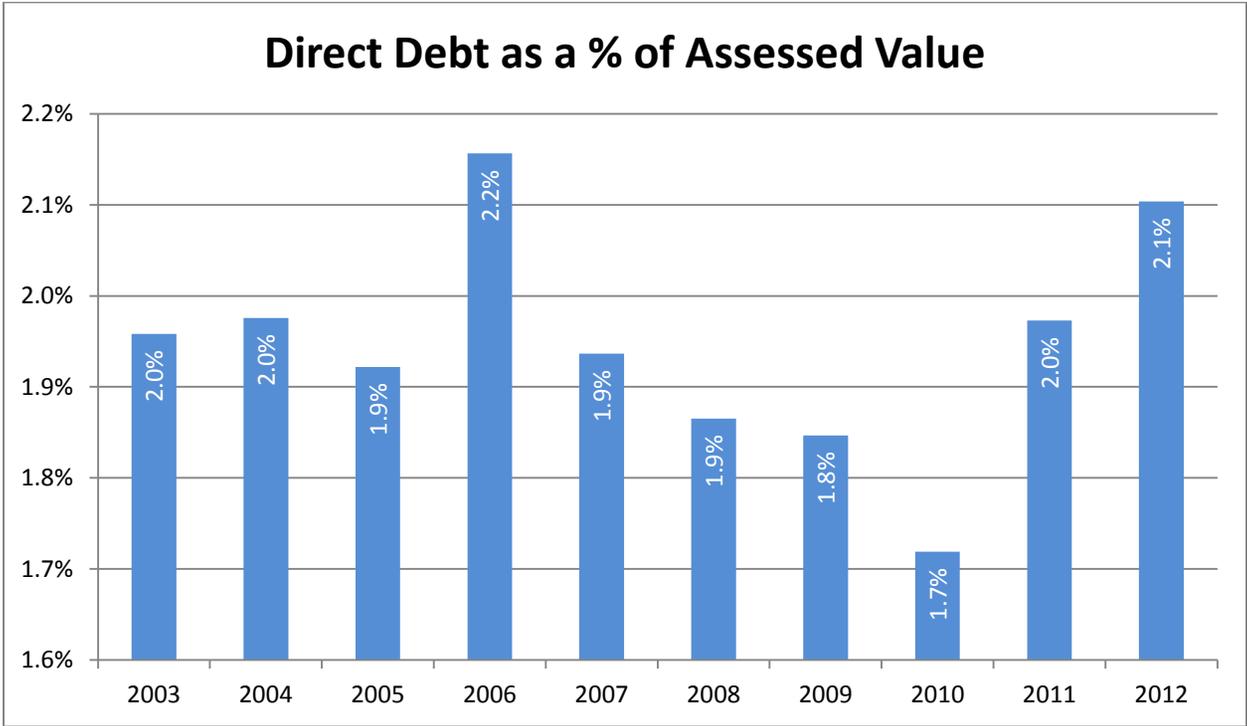


Assessed Valuation & Direct Long-Term Debt

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

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

Bayside Analysis: The Village of Bayside has seen a consistency in the net direct bonded long-term debt as a percentage of assessed valuation. The range is between 1.7% and 2.2% with the average being 1.9%. State Law allows for up to 5.0%. Of the Village's debt, 17% of the total relates to the North Shore Fire Department borrowing. In terms of long-term debt as a percentage of personal income, the Village has ranged from 6.3% to 8.1% with the average of 7.2%. Overall, this indicator is fairly strong for the Village of Bayside.

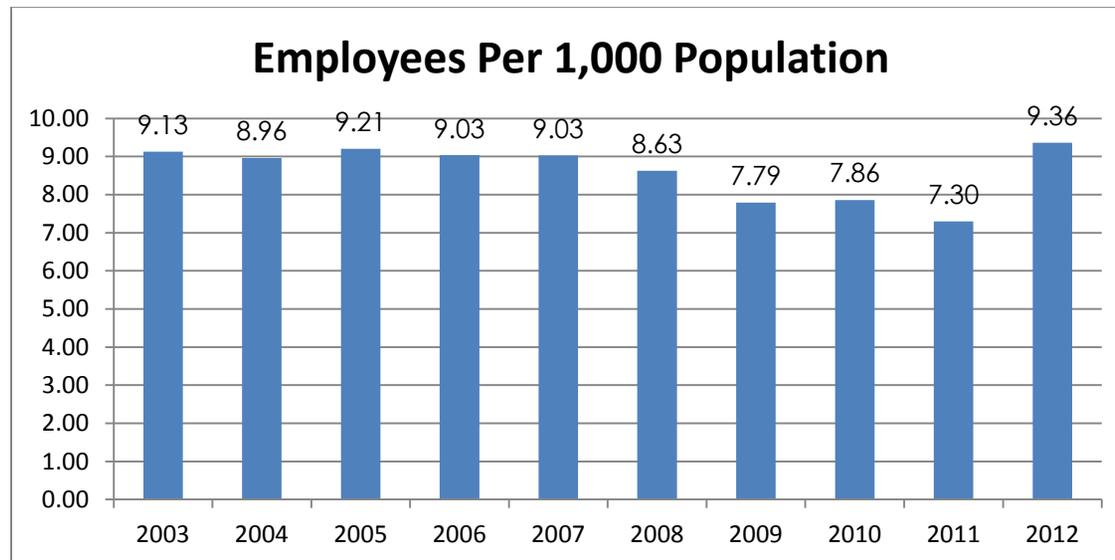


Employees per 1,000 Population

Formula: Number of Employees/Population in Decimal Form

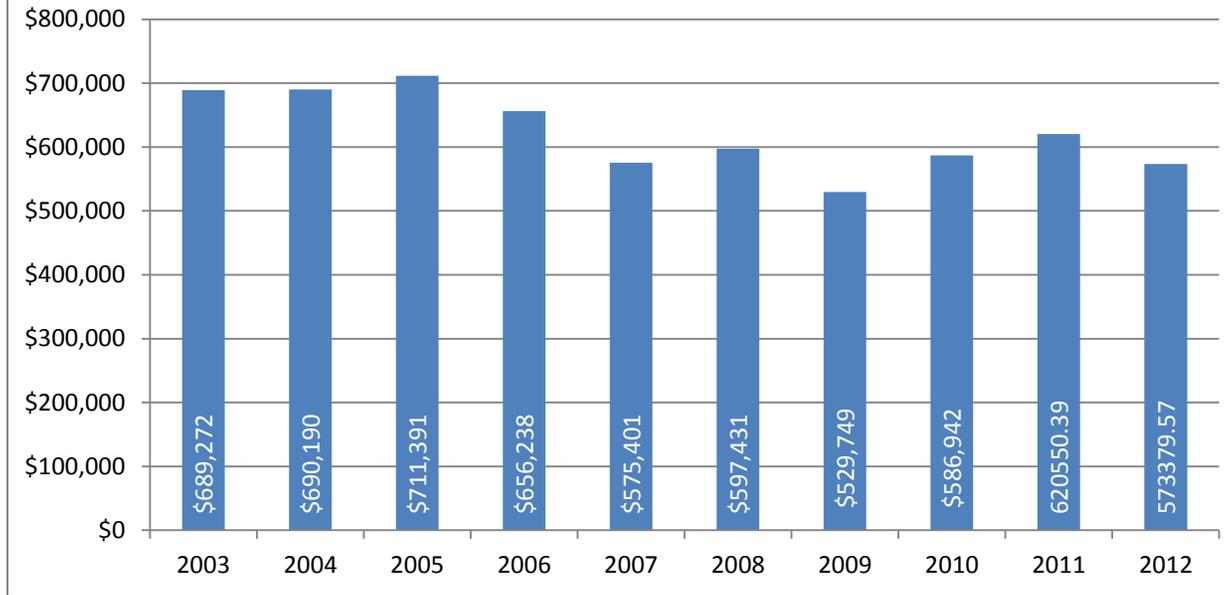
Description: Personnel costs are a major portion of a local government’s operating budget, plotting changes in the number of employees per capita is one way to measure changes in expenditures. An increase in employees per capita might indicate that expenditures are rising faster than revenues and that 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 39.25 in 2003 to 32 in 2011 and then increased to 41 in 2012. The number of Village employees reached a peak of 9.36 per 1,000 residents in 2012 due to the addition of the consolidated dispatch communication center for the North Shore area.



Line Item Expenditures 2003 - 2012

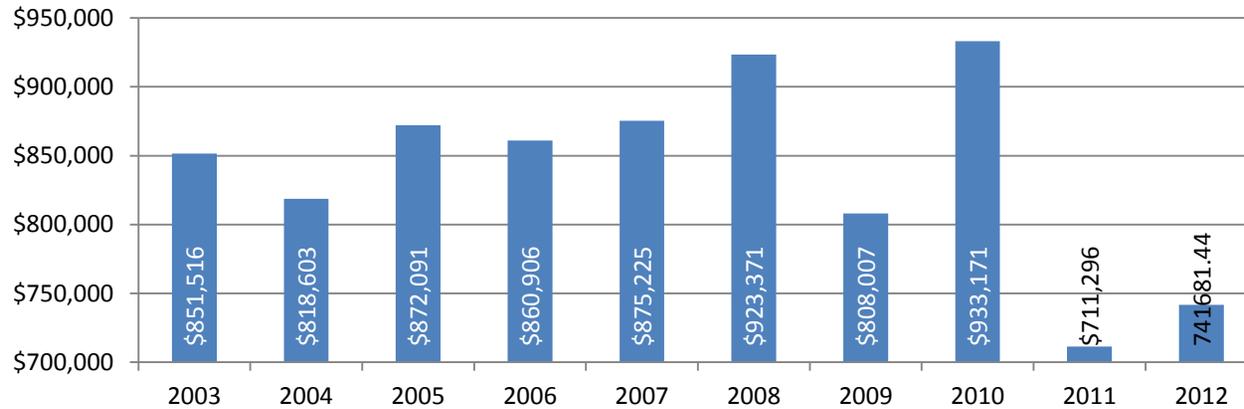
General Government (2003 - 2012)



General government expenditures are lower than in 2003 by 16.81% and by 19.4% from 2005. Reduced staffing, as well as improved cross training has helped keep expenditures from increasing each year.

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.

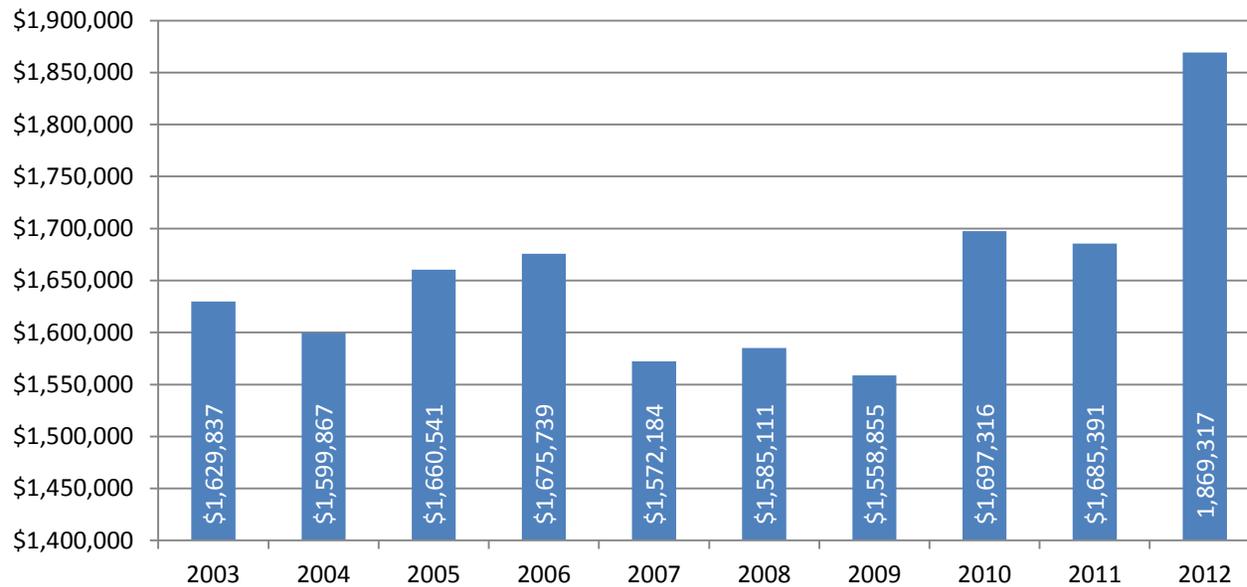
Department of Community & Utility Services (2003 - 2012)



The Department of Utility and Community Services expenses decreased by 14.05% from 2002 to 2010. The purchase of capital equipment and the tree replacement program caused an increase in 2012 expenditures.

The Department of Community & Utility Services provides garbage and recycling services to residents as well as maintaining the Villages infrastructure system. In 2012, the department was comprised of a director, a foreman, a mechanic, and four municipal technicians.

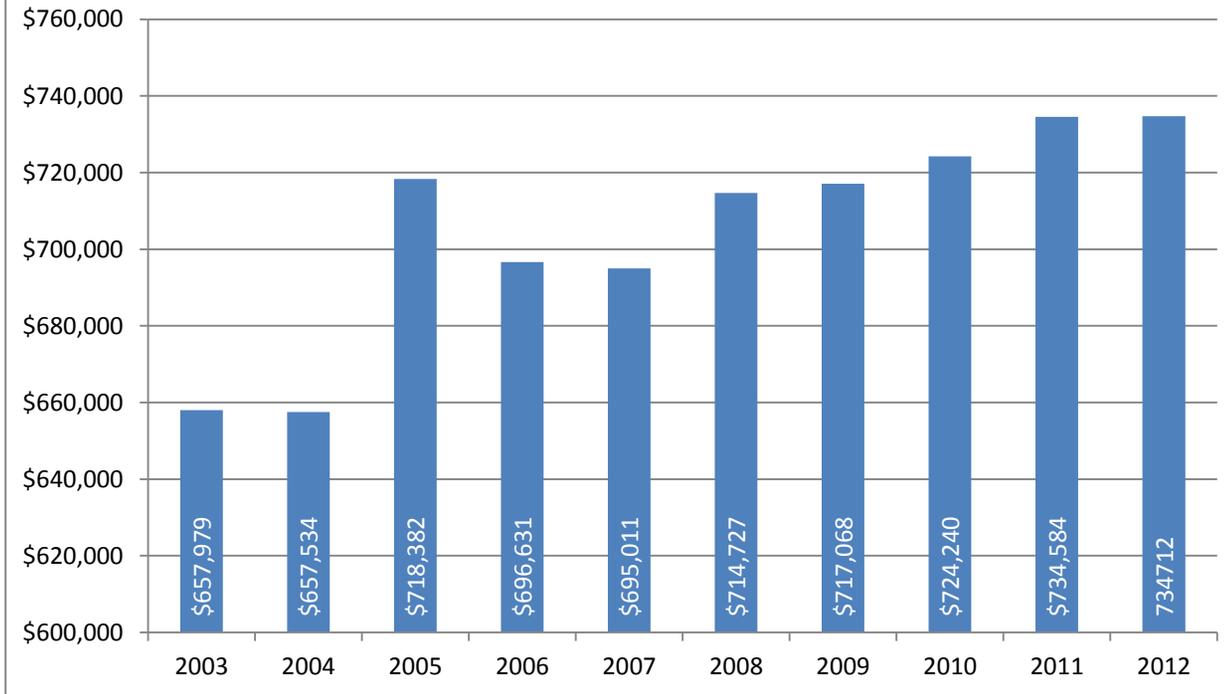
Police Department (2003 - 2012)



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

In 2012 the Police Department was comprised of a chief, a captain, a lieutenant, two sergeants, and eight patrol officers. Mutual aid is provided to the North Shore communities on an as needed basis.

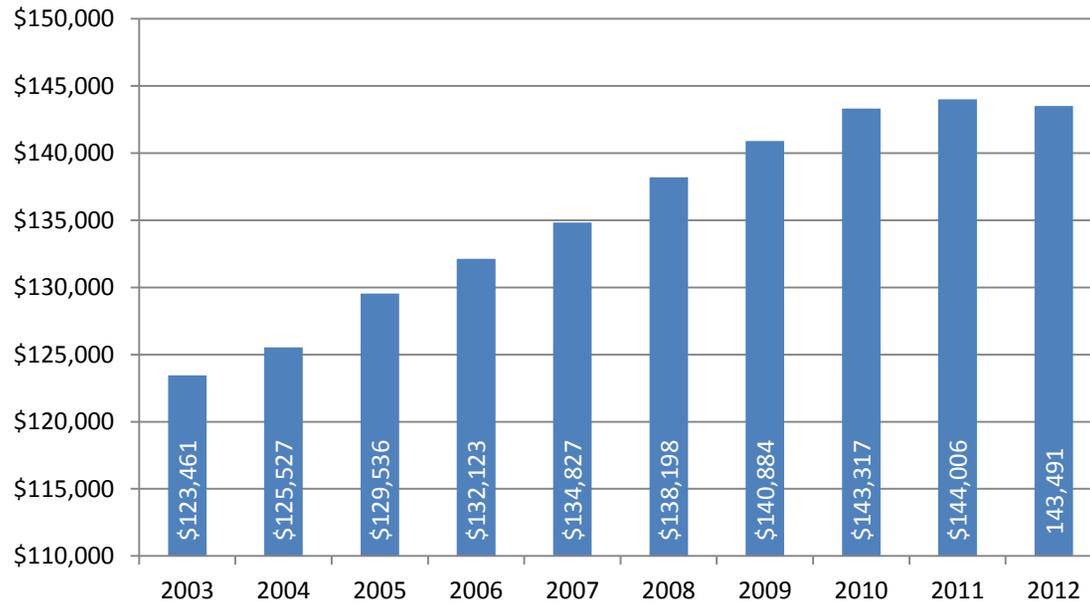
North Shore Fire Department (2003 - 2012)



The Village of Bayside contribution to the North Shore Fire Department has ranged from a high of \$734,712 in 2012 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 2012, the Village paid \$18,787, an increase of 8.9% from 2011.

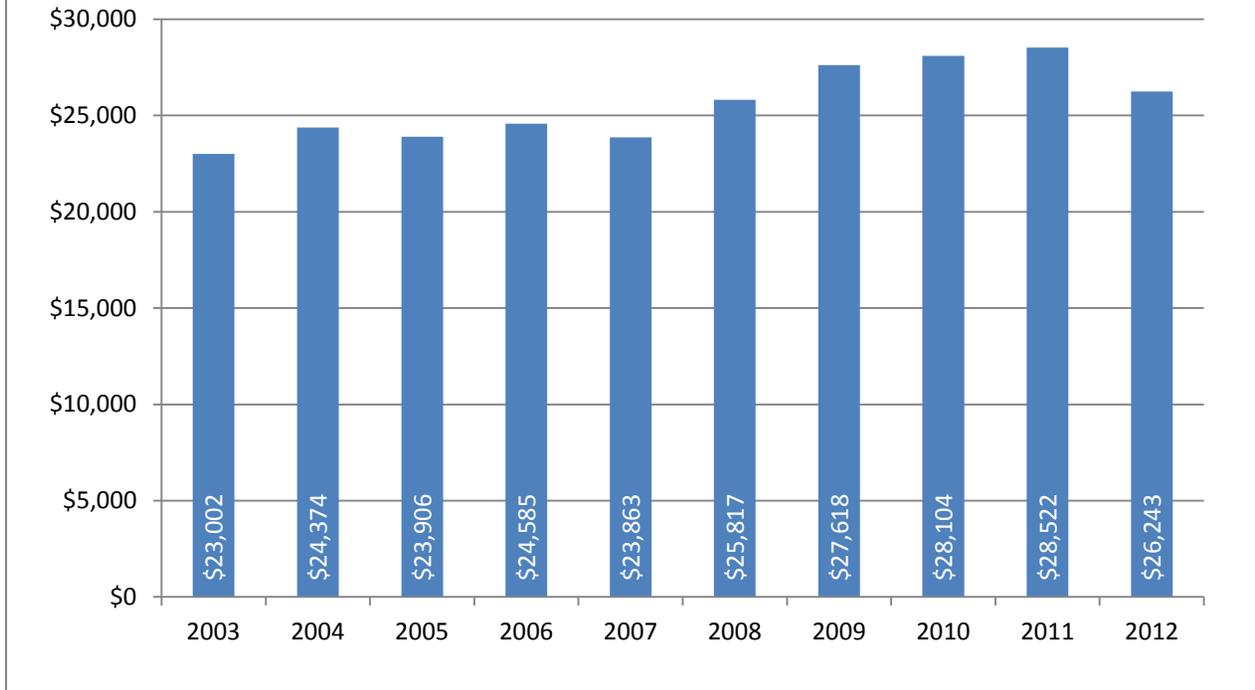
North Shore Library (2003 - 2012)



Since 2003, the Village has increased its portion to the North Shore Library by over \$20,030. On average, contributions have increased by 2.19% 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.

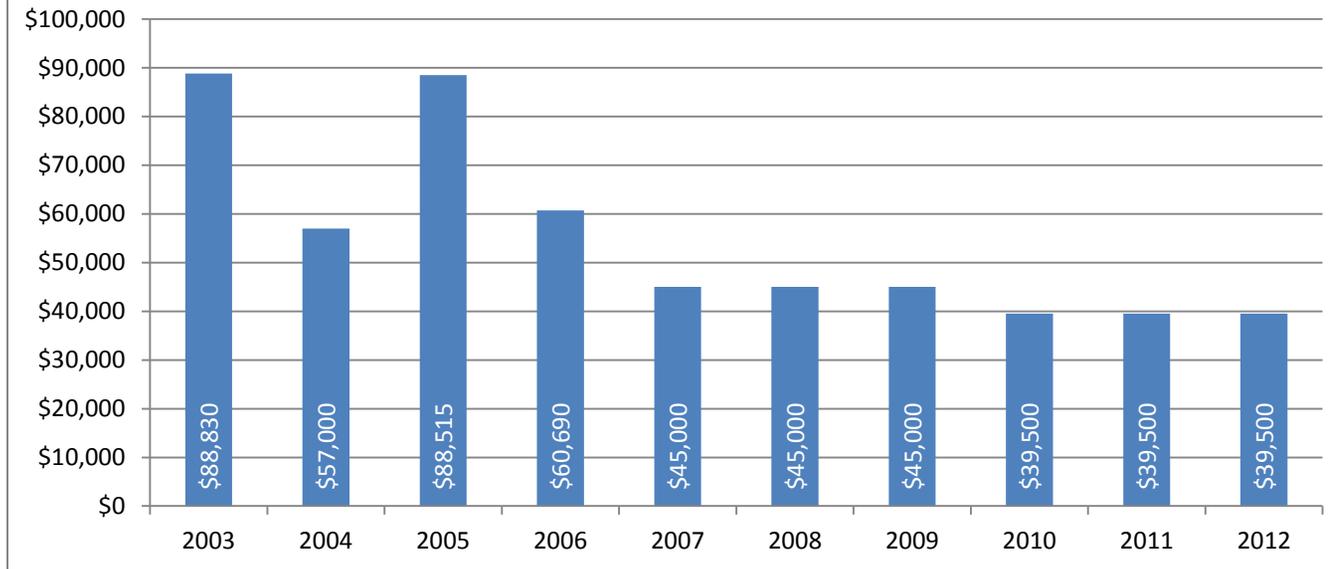
Public Health Services (2003 - 2012)



The Village participates in the North Shore Health Department and annual contributions since 2003 have increased by \$3,241 (2012) or 4.08% on average. The Village anticipates that the average annual increase will continue to flatten over the next few years.

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

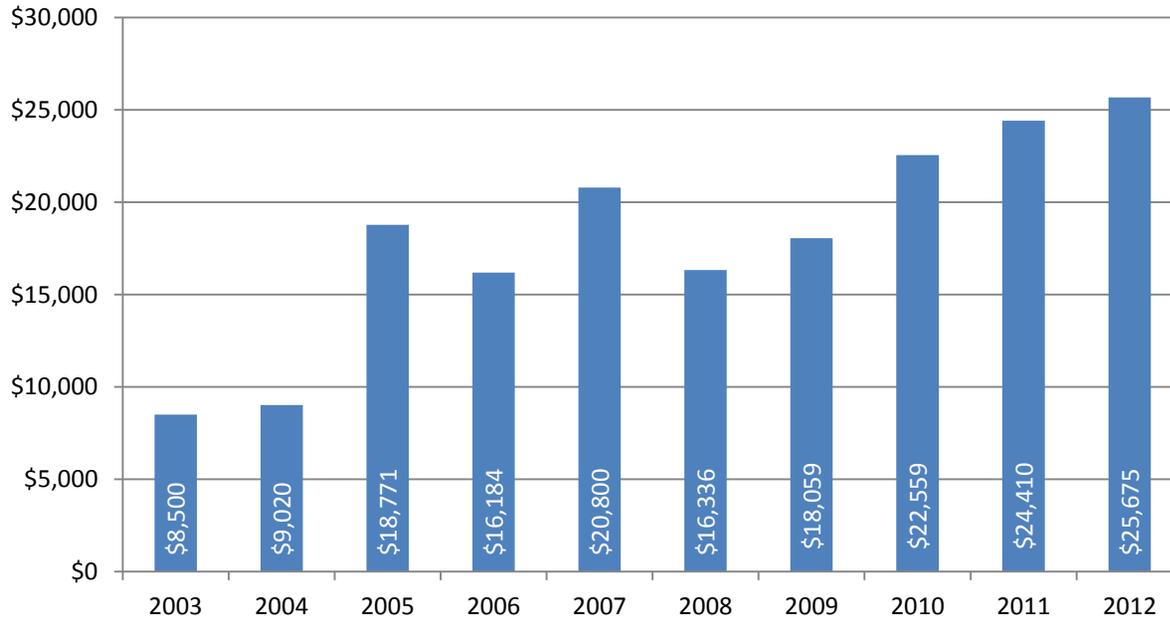
Assessment Services (2003 - 2012)



From 2003 to 2012, Assessment Services averaged \$54,854. With the change in Assessors to Accurate Appraisal, the Village is realizing a savings of a considerable amount of money. For 2012, the budgeted amount was \$39,500 or a 55.53% decrease from 2003.

Assessment Snapshot: According to the 2012 Statement of Assessments (SOA), the Village of Bayside had a total assessed value of \$567,171,400. From 2003 to 2012, assessed values increased by 1.70%.

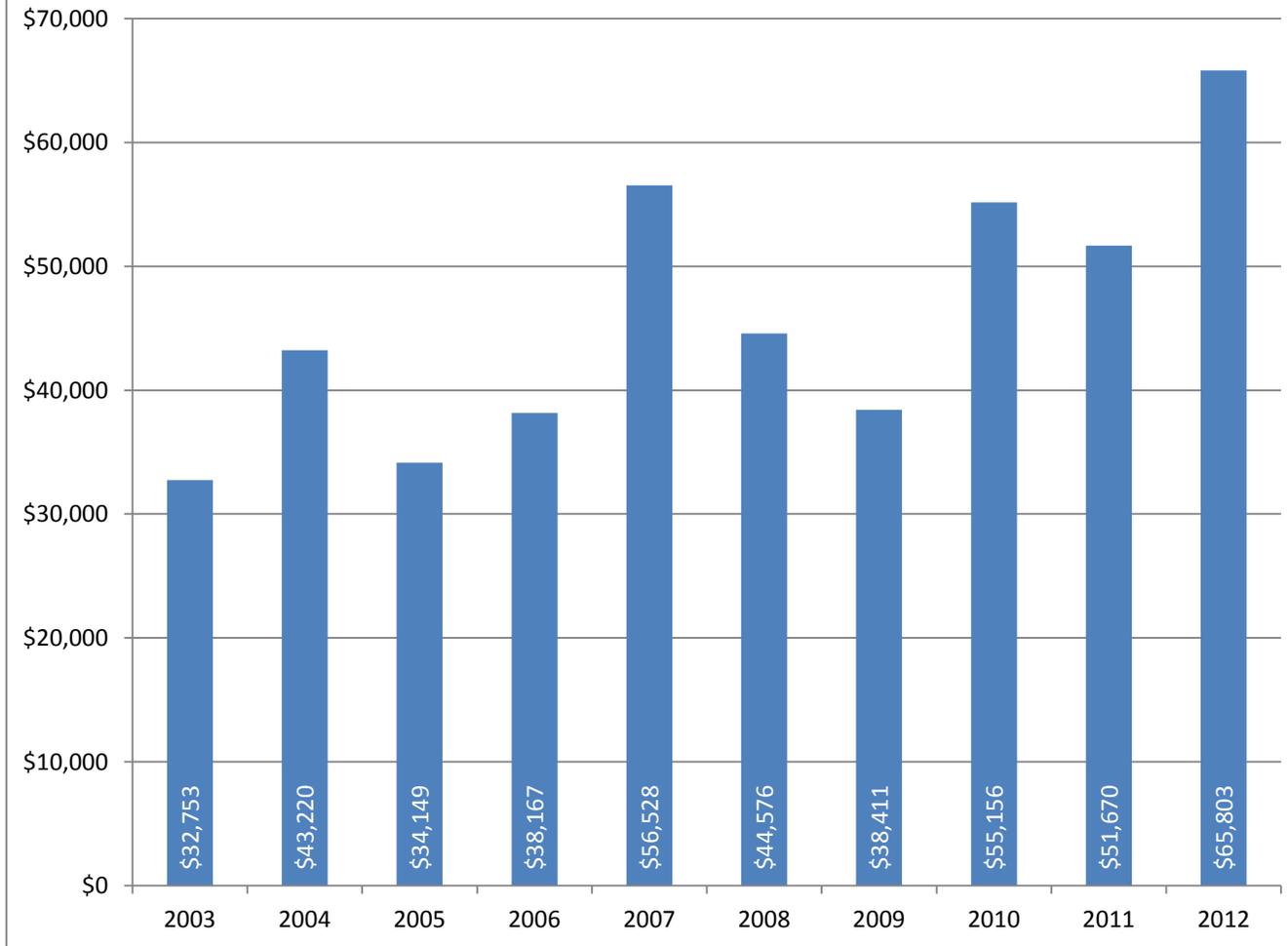
Audit Services (2003 - 2012)



The Village completes an audit on an annual basis to ensure fiscal accountability. Audit Services have increased by \$17,175 since 2003. The increase is the result of new standards set by the Governmental Accounting Standards Board.

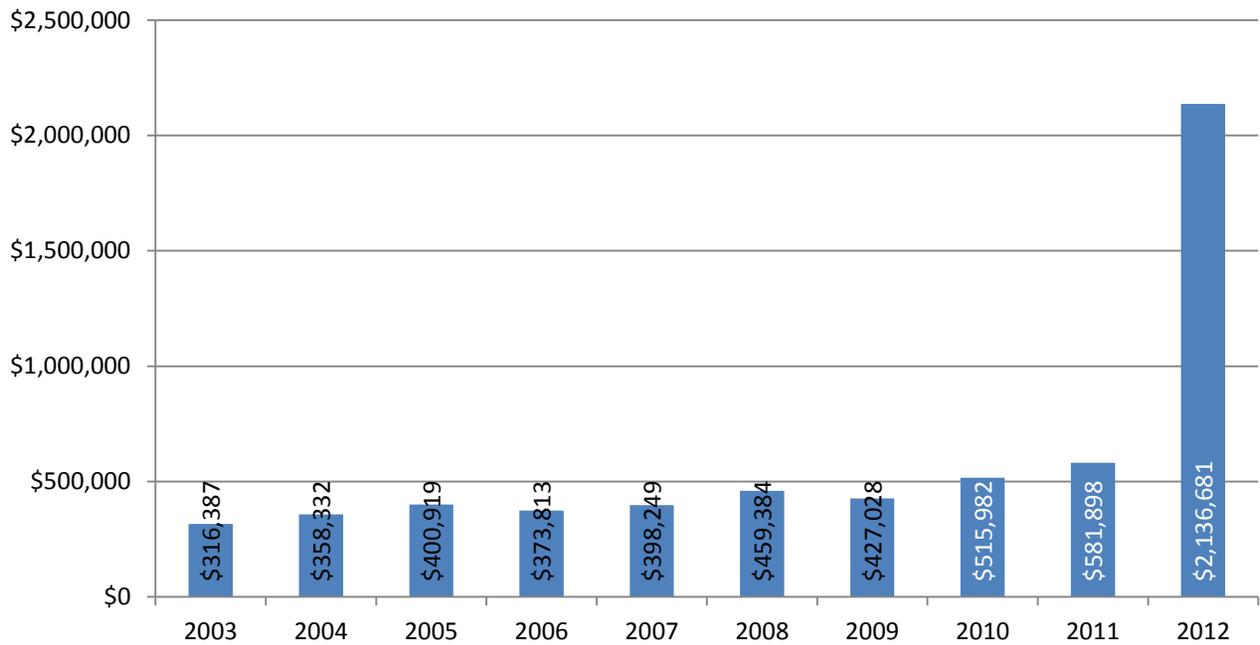
GASB No. 45: This statement requires municipalities to display other post-employment benefits (OPEB). The Village of Bayside hired an actuarial consultant to complete the study in 2010. The OPEB report must be updated every three years.

Inspection Services (2003- 2012)



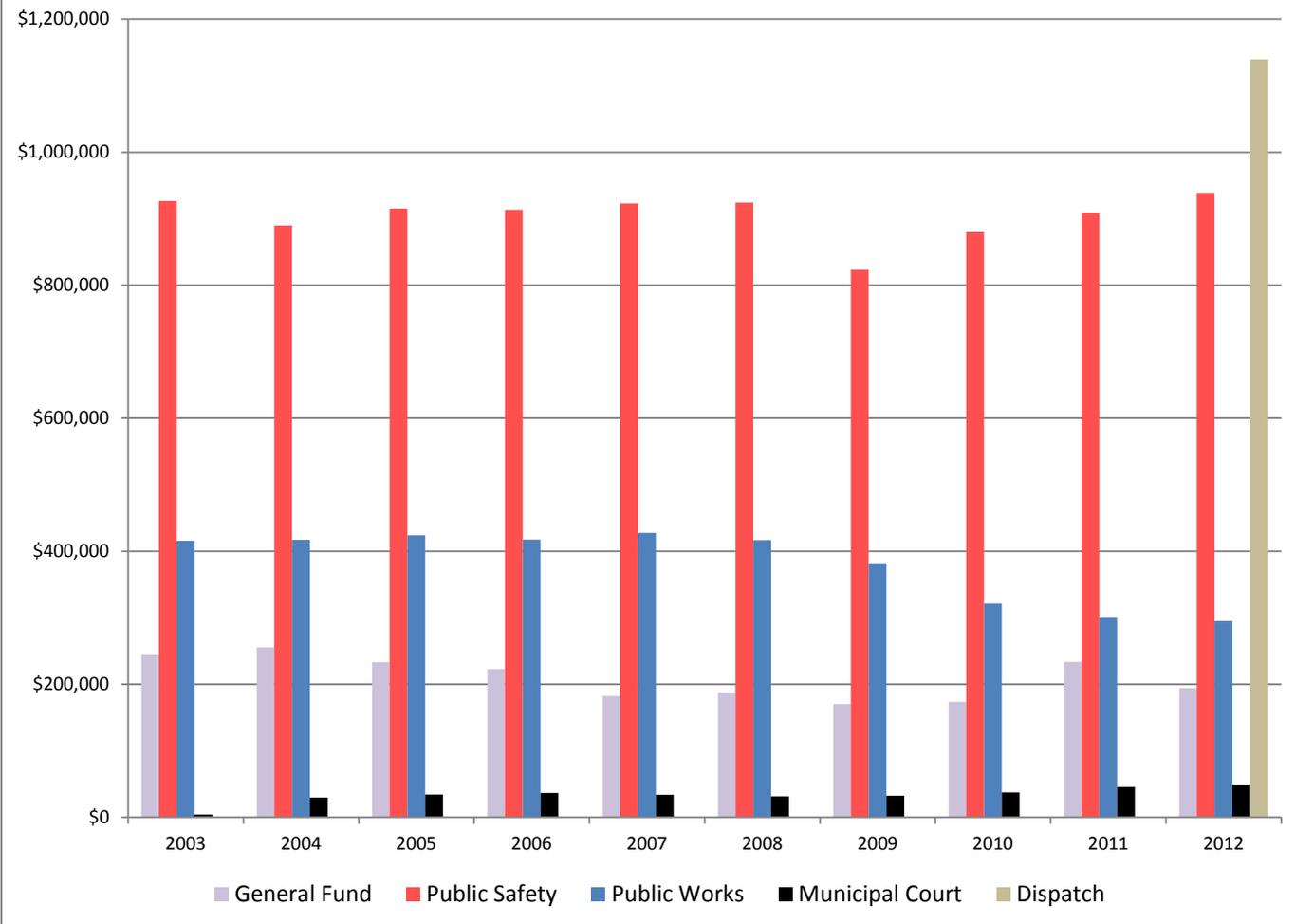
The Village contracts for inspection services through Independent Inspections. Costs for these services are based on 90 percent of the dollar amount of the permit fees collected. These fees reached an all time high in 2012 (\$65,803) due to a municipal water project through the Mequon Water Utility.

Dispatch Services (2003 - 2012)



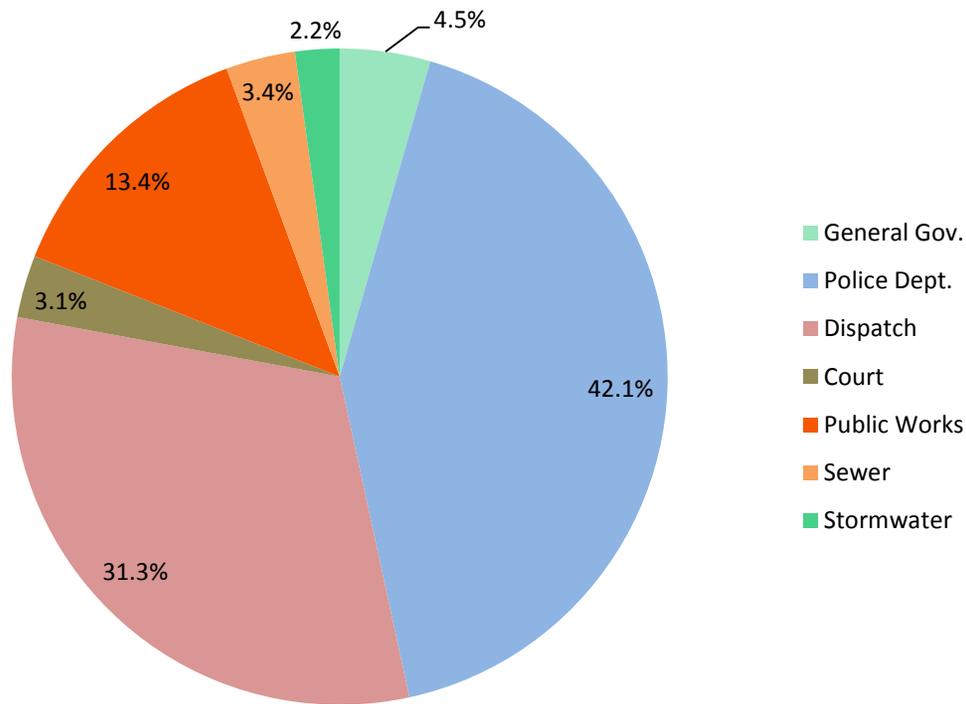
In May of 2012 the newly constructed Dispatch Center opened to provide dispatch services to the Villages of Shorewood, Whitefish Bay, River Hills, Fox Point, Brown Deer, the North Shore Fire Department and the City of Glendale.

Salaries (2003 - 2012)



General Government salaries have decreased 2.85% from 2003 to 2012. Public Safety has increased by 1.32%. Community & Utility Services has decreased by 28.98% from 2003 to 2012 in term of actual end of year line item & data (12/31). This is the first year that Dispatch salaries have been included as a separate category.

2012 Health Insurance Premiums



General Fund Health Insurance premium percentages have increased due to an increase in staffing. Community & Utility Services premiums have decreased slightly due to increased employee contributions. Public Safety has the largest percentage at 42.1% 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 Engagement:

Promote public spaces, community values and transparent communications.

Service Excellence:

Provide solution-based innovative services.

Sustainability:

Preserve and promote the Village's resources.

