Village of Bayside
9075 N Regent Road
Public Works Committee
November 11, 2024
Village Board Room, 5:30pm

PUBLIC WORKS COMMITTEE AGENDA

PLEASE TAKE NOTICE that a meeting of the Village Public Works Committee will be held at Bayside Village Hall, 9075 North Regent Road, Bayside, Wisconsin at the above noted time and date, at which the following items of business will be discussed and possibly acted upon:

I. CALL TO ORDER and ROLL CALL

II. BUSINESS

A. Approval of March 14, 2024 Public Works Committee minutes.

B. Discussion/recommendation on the 2025 proposed budget.
1. General Fund
2. Sanitary Sewer Enterprise Fund
3. Stormwater Utility Fund
4. Public Works Capital Fund

C. Discussion/recommendation on Resolution 24-21, a resolution adopting the 2025 sanitary sewer enterprise budget and establishing the Residential and Commercial Sewer User Fee rates.

D. Discussion/recommendation on Resolution 24-22, a resolution adopting the 2025 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate.

E. Discussion/recommendation on 2025-2045 Capital Improvement Program.

III. ADJOURNMENT

Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services. Contact Village Hall at 414-206-3915. It is possible that members of and possibly a quorum of members of other Boards, Commissions, or Committees of the Village including in particular the Board of Trustees may be in attendance in the above stated meeting to gather information; no action will be taken by any other Boards, Commissions, or Committees of the Village except by the Board, Commission, or Committee noticed above. Agendas and minutes are available on the Village website (www.baysidewi.gov)

Village of Bayside
9075 N Regent Road
Public Works Committee Meeting
March 14, 2024
Village Board Room, 4:30pm

PUBLIC WORKS COMMITTEE
MINUTES

I. CALL TO ORDER AND ROLL CALL

Chairperson Rudman called the meeting to order at 4:30pm.

ROLL CALL

Chairperson: Bob Rudman
Members: Margaret Zitzer
Elizabeth Levins
Penny Goldman
Michelle McJimpsey-Ojielo – absent
Brooke Gilbertson
Kelly Marrazza

Also Present: Village Manager, Andy Pederson
Assistant Village Manager, Leah Hofer
Operations Superintendent, Shane Albers
Operations Coordinator, Emma Baumgartner
Deputy Clerk/Treasurer, Nicole Maurer
Police Chief, Tom Liebenthal
Sweet Water Watershed Program Manager, Brigid Meyers
Wis DOT Project Manager, Steve Hoff
Wis DOT Project Manager, Ryan Bernard
Village Engineer, Mustafa Emir

II. APPROVAL OF MINUTES

A. Approval of Public Works Committee meeting minutes, November 7, 2023.

Motion by Trustee Zitzer, seconded by Trustee Levins, to approve the November 7, 2023, Public Works Committee Minutes. Motion carried unanimously.

III. BUSINESS

A. Approval of Public Works Committee meeting minutes, November 7, 2023.

Motion by Trustee Zitzer, seconded by Trustee Levins, to approve the November 7, 2023, Public Works Committee Minutes. Motion carried unanimously.

B. Presentation/recommendation on Wisconsin Department of Transportation State Highway 32 reconstruction.

Steve Hoff and Ryan Bernard, Wisconsin Department of Transportation, presented on alternative bike and pedestrian lanes along State Highway 32. The four options presented were a base aggregate shoulder/terrace with emulsified asphalt coating, an asphalt shoulder/terrace with delineators and parking blocks, concrete curb and gutter with a concrete sidewalk, or a

concrete safety island between the bike and walking lane.

Police Chief Liebenthal gave his recommendation for the concrete safety island.

Superintendent Albers also gave his recommendation for the concrete safety island.
Village Engineer Emir stated that he has no concerns with the concrete safety island.

Chairperson Rudman reiterated the four options to the committee.

Motion by Trustee Levins, seconded by Committee Member Gilbertson, to recommend the safety island option. Motion carried unanimously.

C. Discussion/recommendation on 2024 Pavement Resurfacing Program bid award.

Superintendent Albers reviewed the project and recommended the low bidder.

Motion by Trustee Zitzer, seconded by Trustee Levins to recommend the low bid by Stark Pavement Corp for $334,046.00. Motion carried unanimously.

D. Presentation of 2024 Department of Public Works Annual Report.

Superintendent Albers presented the 2023 Department of Public Works Annual Report.

E. Discussion/update on the Private Property Infiltration and Inflow project.

Superintendent Albers presented an update on the Milwaukee Metropolitan Sewage District Private Property Infiltration and Inflow Reduction Project.

F. Discussion/update on the Municipal Separate Storm Sewer System permit.

Brigid Meyers, Southeastern Wisconsin Watersheds Trust, Inc., presented the overview of the 2023 MS4 program.

IV. ADJOURNMENT

Motion by Trustee Margaret, seconded by Trustee Levins, to adjourn the meeting at 5:52 pm. Motion carried unanimously.

Emma Baumgartner
Operations Coordinator

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

RESOLUTION NO. 24-21

A Resolution Adopting the 2025 Sanitary Sewer Enterprise Budget and Establishing the Residential and Commercial Sewer User Fee Rates

---

WHEREAS, Municipal Code of the Village of Bayside requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

WHEREAS, the Finance & Administration Committee and Public Works Committee has duly considered and discussed a budget for the Sewer Fund on November 11, 2024 as proposed; and

WHEREAS, the Village Board of Trustees held a public hearing on the 2025 Annual Sewer Budget on November 19, 2024 as required; and

WHEREAS, the 2025 Residential Sewer User fee is set at $555.00 and the 2025 Commercial Sewer rate per 1,000 gallons used is $5.05; and

NOW, THEREFORE BE IT RESOLVED by the Village Board of the Village of Bayside, Wisconsin, that budgeted revenue estimates and expenditure appropriations for the year 2025 for the Sewer Fund is hereby adopted as set forth in the attachment and established in program category detail in the budget document.

PASSED AND ADOPTED by the Village Board on this nineteenth day of November, 2024.

VILLAGE OF BAYSIDE

_____
Eido M. Walny, Village President

_____
Rachel A. Safstrom, Administrative Services Director

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

RESOLUTION NO. 24-22

A Resolution Adopting the 2025 Stormwater Revenue Fund Budget and Establishing the Equivalent Runoff Unit Rate.

WHEREAS, Municipal Code of the Village of Bayside requires an annual budget appropriating monies to finance activities of the Village for the ensuing fiscal year; and

WHEREAS, the Finance & Administration Committee and Public Works Committee has duly considered and discussed a budget for the Stormwater Fund on November 11, 2024 as proposed; and

WHEREAS, the Village Board of Trustees held a public hearing on the 2025 Annual Stormwater Budget on November 19, 2024 as required; and

WHEREAS, the 2025 Annual Stormwater Equivalent Runoff Unit fee is set at $266.00; and,

NOW, THEREFORE BE IT RESOLVED by the Village Board of the Village of Bayside, Wisconsin, that budgeted revenue estimates and expenditure appropriations for the year 2025 for the Stormwater Fund is hereby adopted as set forth in the attachment and established in program category detail in the budget document.

PASSED AND ADOPTED by the Village Board on this nineteenth day of November, 2024.

VILLAGE OF BAYSIDE

_____
Eido M. Walny, Village President

_____
Rachel A. Safstrom, Administrative Services Director

Village of Bayside, Wisconsin
Fiscal Year 2025 Budget

Proposed Version

Last updated 10/29/24

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INTRODUCTION

Vision, Mission & Strategic Values

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

- **Fiscal Integrity**: Provide sound financial management and future financial stability.
  - Sound Management
  - Financial Stability
  - Collaborative Service Enhancements
- **Community Collaboration**: Maintain equitable, diverse, and inclusive community partnerships.
  - Neighborhood Stability
  - Community Enrichment
  - Cooperative Partnerships
- **Connected Communication**: Provide proactive, reliable, and transparent communications.
  - Public Outreach
  - Digital Marketing
  - Customer Service

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

- **Operational Excellence**: Provide solution-based innovative services.
  - Performance Management
  - Innovative Advancement
  - Safety and Security
- **Sustainable Resilience**: Provide environmental stewardship and promote future resilience.
  - Environmental Infrastructure
  - Stormwater Mitigation
  - Green Stewardship
- **Employee Development:** Empower workforce through growth, well-being, and development.
  - Workforce Stability
  - Professional Development
  - Holistic Well-Being

Core Organizational Values

- **Integrity**
  - Uphold the highest work ethic
  - Be open, honest, and accountable
  - Demonstrate fiscal responsibility
- **Respect**
  - Treat everyone fairly
  - Honor diverse views and backgrounds
  - Empower people to do their best
- **Innovation**
  - Build on success and failures
  - Encourage creativity
  - Promote continuous improvement
- **Excellence**
  - Provide outstanding service
  - Support professional development
  - Lead by example
- **Collaboration**
  - Foster teamwork
  - Seek consensus
  - Communicate openly and positively
- **Celebration**
  - Recognize accomplishments
  - Create an enjoyable workplace
  - Balance family and work

Village Board

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

President Eido Walny

Trustee Mike Barth

Trustee Elizabeth Levins

Trustee Kelly Marrazza

Trustee Ben Minkin

Trustee Bob Rudman

Trustee Margaret Zitzer

Village Board and Committees

Village Board of Trustees
Eido Walny, President

Mike Barth	Elizabeth Levins	Kelly Marrazza
Ben Minkin	Bob Rudman	Margaret Zitzer

Finance & Administration Committee	**Public Safety Committee**	**Public Works Committee**
Mike Barth, Chair	Margaret Zitzer, Chair	Bob Rudman, Chair
Ben Minkin	Mike Barth	Margaret Zitzer
Bob Rudman	Kelly Marrazza	Elizabeth Levins
Josh Roling	Gil Rosen	Michelle McJimpsey-Ojielo
Kavin Tedamrongwanish	Jamieson Krampf	Penny Goldman
Barry Goldman (Alternate)	Amy McWilliam (Alternate)	Brooke Gilbertson (Alternate)
Eido Walny (Alternate)	Eido Walny (Alternate)	Kelly Marrazza (Alternate)

Architectural Review Committee	**Board of Review**	**Board of Zoning Appeals**
John Krampf, Chair	Mike Barth	Amy Krier
Ben Minkin, Trustee Liaison	Dane Stenson	Tom Houck
Anthony Aiello	Christopher Berge	Bob Rudman
Marisa Roberts	Brooke Gilbertson	Matt Corr
Daniel Zitzer	Rachel Safstrom, Village Clerk	Jeff Harrington
Kavin Tedamrongwanish (Alternate)	Rob DeGraff (Alternate)	Jolena Presti (Alternate)
Christine Dubach (Alternate)	Deputy Clerk/Treasurer (Alternate)	Any McWilliam (Alternate)

Community Development Authority	**Milwaukee Area Domestic Animal Control Commission**	**North Shore Fire Board of Directors**
Kelly Marrazza, Chair	Andrew Pederson	Eido Walny
Amy Krier	Leah Hofer (Alternate)	
Barry Goldman		
Jayne Frazin		
Adam Peck		
Joe Ellner		
Mike Gielow		

North Shore Fire Finance Committee	**North Shore Fire Foundation**	**North Shore Health Board**
Andrew Pederson	Edward Harris	Marisa Roberts

North Shore Fire Commission	**Plan Commission**	**North Shore Library Board**
Ari Friedman	Eido Walny, Chair	Margaret Zitzer, Chair
	John Krampf, Chair of ARC	Roger Arteaga-Derenne
	Roger Arteaga-Derenne	
	Ari Friedman	
	Edward Harris	
	Mike Barth	
	Tom Houck	

Village Staff

Andrew Pederson, Village Manager

Administrative Services
Rachel Safstrom, Director
Leah Hofer, Assistant Village Manager
Nicole Maurer, Deputy Clerk/Treasurer

Assessor
Accurate Appraisal, LLC.

Attorney
Christopher Jaekels, Amundsen Davis, LLC

Building Inspector
SAFEbuilt, Inc.

North Shore Health
Becky Rowland, Health Director

North Shore Fire/Rescue
Robert Whitaker, Chief

North Shore Library
Rhonda Gould, Director
Haley Samuelson, Head of Adult Services
Maren Hagman-Rhomberg, Librarian II
Jay Robillard, Librarian II
Randee Waxman, Library Aide - Technical Processing
Jennie Stoltz, Librarian I - Substitute
Catherine Hansen, Librarian I - Substitute
Amanda Caivano, Head of Youth Services
Nicole Maher, Youth Services Librarian
Noah Stone, Youth Services Associate
Taylor Beck, Youth Services Associate
Heidi Muehlhausen, Head of Circulation Services
Ann McCormick, Circulation Aide
Anne Harrington, Circulation Aide
Chris Stone, Circulation Aide - Substitute
Dale Shuster, Circulation Aide
Eileen Schaefer, Circulation Aide
Lauren Roth, Circulation Aide
Mary Ann Schalk, Circulation Aide
Mary Poehlman, Circulation Aide - Substitute
Noreen Paul, Circulation Aide
Ron Kuramoto, Circulation Aide
Susan Pringle, Circulation Aide
Ian Ormsby, Shelver
Manon Gatford, Shelver
Kirin Eggebrecht, Shelver
Teddy DeVos, Shelver

LX Club
Arlene Evans, Coordinator

Dispatch/Information Technology
Liane Scharnott, Director
Hannah Ritger, Assistant to the Director
Rich Foscato, IT Manager
David Haley, IT Enterprise Manager
Tom Dalcher, IT System Analyst
Anthony Curtis, IT Technician
Kyle Doyle, IT Technician
Lonnie Gannett, Supervisor
Taylor Reed, Supervisor
Dontrell Balentine, Dispatcher
Christine Burton, Dispatcher
Sara Castillo, Dispatcher
Brian Gass, Dispatcher
Michael Hamilton, Dispatcher
Yulonda Horton, Dispatcher
Troy Kasten, Dispatcher
Paige Moss, Dispatcher
Dion Peregoy, Dispatcher
Stacy Perez, Dispatcher
Ruben Pieper, Dispatcher
Eric Poulsen, Dispatcher
Theresa Mae Reiss-Ortiz, Dispatcher
Jordan Trevisan, Dispatcher

Police
Jeff Roemer, Interim Police Chief
Gina Kleeba, Lieutenant
Michael Klawitter, Lieutenant
Robert Salazar, Lieutenant
Robert Wenger, Lieutenant
David Bunting, Officer
James Dills, Officer
Jeremy Franke, Officer
Sarah Kadulski, Officer
Christopher Janssen, Officer
Randy Santarelli, Officer
Frankie Russell Jr., Officer
Karen Frailing, Administrative Assistant

Public Works
Shane Albers, Operations Superintendent
Emma Baumgartner, Operations Coordinator
Jason Fischer, Technician
Scott Matusewic, Technician
Joshua Rupnow, Technician
Michael Wied, Technician

North Shore Municipal Court
Mary Bersch, Court Clerk (City of Glendale)

Distinguished Budget Award

The Village received the Government Finance Officers Association (GFOA) Distinguished Budget Award for 2024. Bayside has received this award since 2006. The Government Finance Officers Association (GFOA) of the United States and Canada presented the award to the Village of Bayside for its annual budget. Bayside was one of approximately 30 communities in Wisconsin to receive the award for the 2024 fiscal year. The award is valid for one year only. We believe the 2025 budget conforms to the program requirements and will be submitted to GFOA to determine eligibility for another award.

The Distinguished Budget Presentation Award, given by the Government Finance Officers Association (GFOA), is important for several reasons:

1. Transparency and Accountability: Receiving this award signifies that a government entity's budget is transparent, meaning it presents a clear and accurate reflection of financial plans. It also promotes accountability, demonstrating that public funds are managed responsibly.
2. Professional Standards: The award is based on meeting specific criteria, such as policy documentation, financial planning, operations, and communications. It shows that the entity adheres to best practices and high professional standards in budget preparation.
3. Improved Public Confidence: Winning this award can increase public trust in government operations, as it reflects careful planning and clear communication of how taxpayer money is being spent.
4. Benchmark for Improvement: The review process provides feedback on areas that may need improvement, helping the entity refine its budgeting process and make it more effective over time.
5. Competitive Edge: For government agencies, receiving the award enhances reputation, which may help in securing grants or funding and building stronger relationships with stakeholders.

In short, the award highlights excellence in budget preparation, encourages continual improvement, and builds credibility with both internal and external stakeholders.

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

Village of Bayside
Wisconsin

For the Fiscal Year Beginning

January 01, 2024

Christopher P. Morrill

Executive Director

Honors, Awards, and Recognitions

2024

- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Niche's Best Suburbs to Live in Wisconsin, #6
- Niche's Best Suburbs to Raise a Family in Milwaukee Area, #6
- Niche's Best Places to Live in Wisconsin, #7
- Tree City USA
- Bird City USA
- Monarch City USA
- SolSmart Community, Gold
- Wisconsin Healthy Communities, Bronze
- NOAA StormReady Community

2023

- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
  - Popular Annual Financial Report
- Top Milwaukee Suburbs, #9
- Tree City USA
- Bird City USA
- Monarch City USA
- SolSmart Community, Gold
- Wisconsin Healthy Communities, Bronze
- NOAA StormReady Community

2022

- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Safest Communities in Wisconsin, #11
- Top Milwaukee Suburbs, #9
- Tree City USA
- Bird City USA
- Monarch City USA
- SolSmart Community, Gold
- Wisconsin Healthy Communities, Bronze
- NOAA StormReady Community

2018

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Center for Digital Government
  - Overall Government Experience Award, Finalist
- Wisconsin Healthy Community Designation, Bronze
- Top 100 Safest Community in America, #21
- Top 20 Safest Communities in Wisconsin, #3
- Constant Contact All-Star Award
- Tree City USA, Growth Award
- Bird City USA
- NOAA StormReady Community

2017

- Center for Digital Government
  - Overall Government Experience Award, 3rd Place
- International City/County Management Association (ICMA)
  - Certificate of Distinction in Performance Measurement
- Constant Contact All Star Award
- Tree City USA, Growth Award
- Top 20 Safest Communities in Wisconsin, #4
- Bird City USA
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- NOAA StormReady Community

2016

- International City/County Management Association (ICMA)
  - Community Partnership Award for Municipal Water Project

2021

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Tree City USA
- Bird City USA
- Monarch City USA
- Safest Communities in Wisconsin, #24
- Top 10 Milwaukee Suburbs, #5
- SolSmart Community, Gold
- Wisconsin Healthy Communities, Bronze
- NOAA StormReady Community

2020

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Tree City USA
- Bird City USA
- Top 20 Safest Communities in Wisconsin, #3
- Top 10 Milwaukee Suburbs, #5
- Safest Village in Wisconsin, SafeWise
- Alliance for Innovative
  - Program Excellence Award, myBlue

2019

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
  - Community Health & Safety Award, myBlue
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
  - Certificate of Excellence in Performance Measurement
- Wisconsin City/County Management Association (WCMA)
  - Outstanding Program Award for Municipal Water Project
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting
- Top 20 Safest Communities in Wisconsin
- Constant Contact All-Star Award
- Tree City USA, Growth Award
- Bird City USA
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community

2015

- International City/County Management Association (ICMA)
  - Certificate of Excellence in Performance Measurement
- Government Finance Officers Association (GFOA)
  - Distinguished Budget Presentation Award
  - Certificate of Achievement in Financial Reporting (CAFR)
- Tree City USA, Growth Award
- Bird City USA
- Constant Contact All-Star Award
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community

2014

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

- Wisconsin Healthy Community Designation, Bronze
- Top 20 Safest Communities in Wisconsin, #3
- Tree City USA, Growth Award
- Bird City USA
- NOAA StormReady Community
- Top 10 Milwaukee Suburbs, #5
- SeeClickFix Most Engaged & Most Responsive Community
- Wisconsin Department of Transportation (WDOT) Excellence in Traffic Enforcement
- Constant Contact All-Star Award
- Designated Citizen-Engaged Community Award
- NOAA StormReady Community

Location

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

Bayside is considered to have a great location for several reasons:

1. Proximity to Milwaukee: Bayside is a suburban village located just north of Milwaukee, offering residents easy access to the amenities of a larger city. It's close to downtown Milwaukee, allowing for a short commute to work, entertainment, dining, and cultural attractions.
2. Lake Michigan Shoreline: Bayside is situated along the western shore of Lake Michigan, providing scenic views and a peaceful environment for residents. The lake contributes to the area's natural beauty and outdoor recreational opportunities.
3. Quiet, Residential Community: Despite being near a major city, Bayside offers a quieter, more residential feel. It has tree-lined streets, spacious homes, and a strong sense of community, making it attractive for families and those seeking a suburban lifestyle.
4. Access to High-Quality Schools: Bayside is part of the well-regarded Nicolet School District, which draws families looking for excellent educational opportunities.
5. Convenient Transportation: The village offers convenient access to major highways (I-43), making travel to and from other parts of Wisconsin and the broader Midwest region easy. It's also close to Mitchell International Airport, which adds convenience for frequent travelers.
6. Natural Reserves and Parks: Bayside is close to parks and nature reserves, such as the Schlitz Audubon Nature Center, providing residents with a place for hiking, birdwatching, and nature exploration.

Overall, Bayside's location combines the benefits of suburban living with proximity to urban amenities and natural beauty, making it a desirable place to live.

School Districts

Bayside is served by two K-8 school districts: the Fox Point-Bayside School District and the Maple Dale-Indian Hill School District. Regent Road generally acts as the dividing line between these two districts. The Fox Point-Bayside School District operates Stormonth Elementary (K-4) and Bayside Middle School (5-8), while the Maple Dale-Indian Hill District manages Indian Hill Elementary (K-3) and Maple Dale Middle School (4-8). For high school, all Bayside students attend Nicolet High School, part of the Nicolet Union High School District, which serves the entire Village as well as neighboring communities. Each district is known for strong academics and community-focused education.

Population Overview

TOTAL POPULATION

4,579

▲ 2.2%
vs. 2020

GROWTH RANK

621 out of **1852**
Municipalities in Wisconsin

** Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses*

DAYTIME POPULATION

4,001

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

** Data Source: American Community Survey 5-year estimates*

POPULATION BY AGE GROUP

Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

** Data Source: American Community Survey 5-year estimates*

Household Analysis

TOTAL HOUSEHOLDS

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

▲ 30%

higher than state average

** Data Source: Bayside, WI 2018*

Economic Analysis

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

HOUSEHOLD INCOME

Above $200,000

25%

▲ 317%
higher than state average

Median Income

$114,814

▲ 71%
higher than state average

Below $25,000

6%

▼ 61%
lower than state average

** Data Source: American Community Survey 5-year estimates*

Housing Overview

2021 MEDIAN HOME VALUE

$349,000

** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME OWNERS VS RENTERS

** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

HOME VALUE DISTRIBUTION

** Data Source: 2021 US Census Bureau (http://www.census.gov/data/developers/data-sets.html), American Community Survey. Home value data includes all types of owner-occupied housing.*

Facts & Information

Overview

- Incorporated as a Village on February 13, 1953.
- Village Manager/Village Board form of government.
- Board of Trustees is made up of 6 members, along with a Village President. Village President and Board of Trustees are elected on a non-partisan basis with staggered 3-year terms.
- A fully developed community with:
  - 81% residential
  - 15% natural conservancy
  - 4% business
- Home to the Schlitz Audubon Nature Center.

Location and Climate

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

General

- A population of 4,482 residents (2020 Census).
- Total population has decreased by 2.86%, or by 129 people, since 2000 (2000, 2010, and 2020 Census Data).
- Total of 1,899 households and families in Bayside (2020 Census).
- Average household size is 2.37 persons (2020 Census).
- Median age of a resident is 49 years old (2020 Census).
- 75.8% of residents live-in owner-occupied housing (2020 Census).
- Average home value is $342,500 (2020 Census).
- Mean household income is $82,930, while the median household income is $100,571 (2020 Census).
- Per capita income is $57,124 (2020 Census).

Education

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

    - Alverno College
    - Milwaukee Institute of Art & Design (MIAD)
    - Carroll University
    - Medical College of Wisconsin

Economy

- 60.1% of residents are actively employed and only 1.8% are unemployed. The remaining 38.1% of residents are not in the labor force (2020 Census).
- The State Sales Tax Rate is 5.0%. The Milwaukee County sales tax is 0.9%. The combined State/County sales tax is 5.9%. The Village does not have a Sales Tax.
- For the 2024 Property Tax Bill, approximately 21-23% of the property tax amount went to general Village services. The remainder went to other taxing entities.
- The majority of commercial development is located along either Brown Deer Road/State Highway 32 or North Port Washington Road.
- 4% of the Village is zoned for business use.

Parks, Recreation, & Natural Areas

- The Village owns and maintains the 7.1-acre Ellsworth Park, located across from Bayside Middle School. The park features a baseball diamond, tennis, volleyball, pickleball courts, soccer fields, ADA accessible playground equipment, and an outdoor pavilion with restrooms. Residents can rent the facility for events and parties.
- The Village owns and maintains 529 trees in Ellsworth Park and other publicly owned properties, like Village Hall.
- A portion of Doctors Park, a Milwaukee County Park, is in the Village along Lake Michigan in the southeast corner of the Village.
- Home to the 185-acre Schlitz Audubon Nature Center, located along Lake Michigan. The Center has over six (6) miles of hiking trails, a pre-school, and a 60-foot-tall observation tower. Residents can also rent out their banquet facilities for weddings, parties, etc.
- Senior residents are served by the Fox Point-Bayside LX Club, which provides activities to all seniors in the North Shore communities.

Public Works

- Provides curbside garbage collection services on a weekly basis to all Village residents, along with biweekly recycling collection services.
- Provides yard waste collection services from spring until the end of fall.
- Provides loose leaf collection services in the fall.
- Maintains 135,000 feet of sanitary sewer lines, as well as 602 manholes. Sewage is eventually carried to and treated by the Milwaukee Metropolitan Sewerage District.
- Manages stormwater through a ditch and culvert system. Bayside's stormwater system is separate from its sanitary sewer system and directs stormwater towards outlets that eventually drain into Lake Michigan, with twelve (12) major outfalls.
- Owns and maintains 46 miles of street mile lanes.
- Most of the homes in Bayside have access to municipal water.
    - 85% of homes have access to City of Mequon municipal water.
    - 15% served by private well.
- Provides forestry services including tree pruning, planting, and removal on public-owned trees.

Public Safety

- Residents are provided police protection by the Village Police Department.

- Fire protection services are provided by the North Shore Fire/Rescue.
- The Bayside Communications Center services the North Shore Communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay, and the North Shore Fire/Rescue Department.
- North Shore Fire/Rescue has 108 Full-Time Equivalent employees on staff.
- North Shore Fire/Rescue has five Stations, including Station 85, located in Bayside.
- Bayside Police Department provides 24-hour protection and service.

History of Bayside

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

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

In 1953, a small group of residents living in part of the former Town of Milwaukee met to discuss independent incorporation or annexation by the City of Milwaukee. The step into the future was made when 467 persons incorporated the Village of Bayside, on February 13, 1953. Today Bayside comprises approximately 2.39 square miles. Approximately 81 percent of the total acreage is zoned for residential use; 15 percent is natural conservancy (the 225-acre Schlitz Audubon Nature Center and the northern ravines of Nature Conservancy); and 4 percent commercial, recreational, and transportation use. There is no industrial property in Bayside. In 2023, there were 4,419 people living in approximately 1,625 homes.

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

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

2005 was a significant year in Bayside's history. It became home to Station 85 of the North Shore Fire Department, strengthening the village's emergency response capabilities and providing critical fire protection and rescue services to the area.

That same year, only 6% of homes in Bayside were eligible for municipal water service. Over the next two decades, the village undertook major infrastructure improvements, expanding the availability of municipal water. Today, 85% of homes in Bayside are eligible for municipal water, and 75% are connected to the system, significantly improving public health, safety, and convenience for residents.

In 2011, Bayside became the home of the Bayside Communication Center, the emergency dispatch center for the seven North Shore communities and the North Shore Fire Department. This center serves as the hub for emergency communication, ensuring rapid and coordinated responses to emergencies across the region, further

solidifying Bayside's role in regional public safety.

In 2020, Bayside took on another important regional role, becoming the fiscal agent for the North Shore Library. As fiscal agent, Bayside manages the financial operations of the library, which serves residents across the North Shore area, ensuring the efficient and effective delivery of library services to the community.

Today, Bayside is an affluent suburban village that has maintained its character while being part of the greater Milwaukee metropolitan area. Its commitment to environmental preservation and maintaining a peaceful residential atmosphere continue to define the Village.

Village Staffing and Organizational Chart

Bayside operates under a village manager form of government, which is a common system for small municipalities that emphasizes professional management and administrative efficiency. In this system, the Village Board is responsible for legislative decisions and setting policies, while the Village Manager is appointed by the board to oversee the daily operations and administration of the Village.

Here's a breakdown of Bayside's staffing and organizational structure under the village manager form of government:

1. Village Board: The governing body consists of a Village President and six trustees, who are elected at large by the residents. The board is responsible for passing ordinances, adopting the budget, and setting policies for the community. They also provide oversight and direction to the Village Manager.

2. Village Manager: The Village Manager serves as the chief administrative officer and is responsible for implementing the policies set by the Village Board. The Manager oversees all village departments, directs staff, prepares the budget, and ensures efficient operation of Village services. The Manager also acts as a liaison between the Village Board and the staff, coordinating communication and ensuring the Board's policies are carried out effectively.

3. Village Departments: Bayside has several key departments that handle the day-to-day functions and services of the Village:

- Administration: This department handles general administrative tasks, elections,finance, human resources, communications, planning, clerk, and treasury functions.
- Public Works: This department is responsible for maintaining Village infrastructure, including roads, parks, sanitary sewer, and other public facilities. It also manages services like snow removal, stormwater management, and tree maintenance.
- Public Safety (Police & Fire): While Bayside does not have its own fire department, it partners with the North Shore Fire Department for fire and emergency services and relies on the Bayside Communication Center for emergency dispatch. The Bayside Police Department provides police services to the Village.
- Community and Building Services: This department manages building inspections, code enforcement, zoning, and other services related to community development. They help ensure that development projects and neighborhood standards align with Village policies and goals.
- Emergency Dispatch: This department provides 911 emergency call services and non-emergency dispatch for police, fire, and medical services to the seven North Shore communities.
- Library: The North Shore Library serves as the primary library for Bayside residents as well as the residents of Fox Point, Glendale, and River Hills.
- Health: The North Shore Health Department provides public health services to Bayside residents as well as the other 6 North Shore communities.

4. Boards and Committees: Bayside relies on various boards and committees made up of residents to provide input on specific issues. These include a Plan Commission, Architectural Review Committee, Board of Zoning Appeals, and other advisory boards, which work closely with Village staff to address matters.

5. Village Attorney: The Village contracts a village attorney to provide legal counsel to the Village Board, Village Manager, and staff. The attorney handles legal matters such as drafting ordinances, managing contracts, and representing the Village in legal proceedings.

In the village manager form of government, the manager plays a critical role in ensuring the smooth and efficient operation of the village, allowing elected officials to focus on policy-making and strategic decisions. This system is designed to bring professional management to municipal government while maintaining accountability to the Village Board and the residents of Bayside.

Village Staffing Full-Time Equivalents

Village staffing was converted to full-time equivalency in 2018. The 2013 through 2017 staffing chart represents employees occupying positions, whether they be full-time, part-time, limited term, or seasonal. In 2020, the Village became the fiscal agent for the North Shore Library, and those employees of the Library became Village of Bayside employees as a result. In 2024, the Village had 65.45 full-time equivalency employees that will reduce to 64 in 2025.

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

- North Shore Fire/Rescue and its 108 employees for Fire and Emergency Medical Services,
- North Shore Health Department and its 9 employees for public health services,
- Milwaukee Area Domestic Animal Control Commission and its 31.8 employees for animal control services, and
- North Shore Municipal Court and its 1.25 employees.

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

- Fiscal Integrity: Provide sound financial management and future financial stability
- Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships
- Connected Communication: Provide proactive, reliable, and transparent communications
- Operational Excellence: Provide solution-based innovative services
- Sustainable Resilience: Provide environmental stewardship and promote future resilience
- Employee Development: Empower workforce through growth, well-being, and development

2025 Staffing by Function

Joint Services and Initiatives

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

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

- North Shore Fire Department
- North Shore Health Department
- Milwaukee Area Domestic Animal Control Commission
- Milwaukee County Public Works Emergency Response Mutual Aid
- North Shore Public Safety Mobile Field Force
- WI DNR MS4 Stormwater Management Permit
- Milwaukee County North Region Emergency Management Zone

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

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

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

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

Bayside, Fox Point, Glendale, River Hills

- North Shore Library

Bayside, Glendale, Brown Deer

- North Shore Municipal Court

Bayside, Fox Point

- LX Club Senior Center

Bayside, Glendale, Shorewood, Brown Deer, North Shore Fire/Rescue, North Shore Health

- Information Technology Services

BUDGET OVERVIEW

Strategic Plan

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

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

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

The Village annually reviews the Plan and modifies it as necessary to ensure the vision and mission of the Village is fulfilled. Once the Strategic Values are established, goals, objectives, specific work plans, and employee SMART Goals are established to ensure the strategic direction provided by the Village Board is implemented in the daily operations of the Village. The result of the strategic planning process includes:

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

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

STRATEGIC VALUES

1. Fiscal Integrity: Provide sound financial management and future financial stability.
2. Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships.
3. Connected Communication: Provide proactive, reliable, and transparent communications.
4. Operational Excellence: Provide solution-based innovative services.
5. Sustainable Resilience: Provide environmental stewardship and promote future resilience.
6. Employee Development: Empower workforce through growth, well-being, and development.

2025 STRATEGIC VALUES, OBJECTIVES, and GOALS

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

A. Sound Management

1. Achieve the Government Finance Officers Association (GFOA) Triple Crown award by obtaining recognition for excellence in financial reporting, budgeting, and publication.
2. Ensure that the annual audit results in no new weaknesses or deficiencies in financial management.
3. Revise and update the long-term financial plan to reflect current economic conditions and future financial needs.

B. Financial Stability

1. Proactively identify and secure a total of $1.25 million in additional revenue sources, operational savings, collaborations, grants, or similar financial opportunities.

2. Efficiently administer the debt issuance requirements for the years 2025-2027 to plan for future financing needs.
3. Review and assess the Village's investment portfolio to ensure it aligns with financial goals and risk tolerance.

C. Collaborative Service

1. Issue a Request for Proposals (RFP) for Village assessing services as well as to assess Milwaukee County assessing services and conduct a comprehensive study on the effectiveness and innovation of these services, utilizing the innovation grant from the State of Wisconsin.
2. Establish a shared portal for public safety camera data integration with other North Shore agencies.
3. Establish a multi-agency IT purchasing and procurement system to streamline procurement processes and reduce costs.

Fiscal Integrity Stretch Goal:
Obtain an AAA bond rating from a recognized credit rating agency by demonstrating strong financial management and stability.

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

A. Neighborhood Stability

1. Develop and implement a comprehensive tree inventory management plan to manage all publicly owned trees within the Village.
2. Conduct a review of property maintenance processes every quarter to identify improvements and ensure compliance with standards.
3. Identify and analyze emerging problems or trends in the Village and develop actionable solutions to address them.

B. Community Enrichment

1. Establish a centralized administrative system for managing and coordinating all Village events to streamline planning, execution, and communication.
2. Develop and execute a plan to revamp the community entry way signage landscaping at the I-43/ Brown Deer Road entrance in conjunction with completion.
3. Organize and host Citizens Academies for General Public, Police Department, and Youth Community to engage and educate residents.

C. Cooperative Partnerships

1. Utilize the PSAP Grant to host regional training opportunities focused on 911 services and emergency responses.
2. Collaborate with the Wisconsin Department of Transportation (WisDOT) to educate the public about new diverging diamond intersection.
3. Develop and implement plans for a new traffic signal and sidewalk improvements on Port Washington Road.

Community Collaboration Stretch Goal:
Develop and launch an alumni program for past academy attendees to maintain engagement and provide ongoing education and networking opportunities.

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

A. Public Outreach

1. Redesign the Village website to enhance usability, offerings, and new technologies to enhance the user experience.
2. Develop and publish an educational calendar detailing all public outreach events and activities.
3. Host educational opportunities and events to highlight Village services, activities, and operations.

B. Digital Marketing

1. Develop and publish a comprehensive A-Z Village services guide.
2. Develop and implement an organic communication strategy, including a 'Day in the Life' series, to enhance public knowledge of services and their delivery.
3. Develop Village branding style guide for enhanced branding.

C. Customer Service

1. Develop and implement strategic plans for Police, Dispatch, and Public Works Departments.
2. Implement online service requests available on Village 311 programs platform for all building services processes.
3. Maintain or improve all 311 Access Bayside service metrics, including Days to Acknowledge (DTA) and Days to Complete (DTC).

Connected Communication Stretch Goal:
Increase website traffic by 50% with features that enhance user experience, speed, and accessibility.

4. OPERATIONAL EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain department accreditation(s) by meeting all required standards and completing the application process.
2. Update comprehensive monthly performance reports detailing key department metrics and achievements.
3. Enhance partnerships with local organization to provide educational programs about 911 services and emergency preparedness.

B. Innovative Advancement

1. Enhance IT security and disposal practices with all relevant regulations and best practices.
2. Continue implementation and enhancement of AI into Village communication platforms and service delivery.
3. Upgrade E911 systems with new technologies, features, and enhancements to improve emergency response capabilities.

C. Safety and Security

1. Increase the visibility of the Police Department patrol by 15%.
2. Promote and communicate myBlue crime prevention programs to the community through various outreach efforts.
3. Develop and distribute educational materials on when and who to contact regarding suspicious activities or concerns.

Service Excellence Stretch Goal:
Create and distribute a comprehensive monthly operational report highlighting key operational and performance metrics, improvements, and areas for development.

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

A. Environmental Infrastructure

1. Create a comprehensive 5-year investigative and repair plan for the sanitary sewer infrastructure, including prioritization of repairs and budget estimates.
2. Prune 20% (or 1 section) of the Village's trees as part of a scheduled maintenance program to ensure their health and safety.
3. Complete the Glencoe Place sanitary sewer relief project to alleviate capacity issues and improve infrastructure.

B. Stormwater Mitigation

1. Create a 5-year investigative and repair plan for stormwater infrastructure, including priotization of repairs and budget estimates.
2. Plan and begin the 2025 stormwater project to enhance stormwater management and mitigate flooding.
3. Enhance the Geographic Information System (GIS) to include capabilities for stormwater infrastructure inspections and data management.

C. Green Stewardship

1. Install solar panels at designated locations around the Village to promote renewable energy use.
2. Reduce garbage tonnage by 2% and increase the diversion rate of recyclables and compostables by 2%.
3. Implement Village-wide liquid de-icing application methods for winter road maintenance to reduce environmental impact compared to traditional salt methods.

Sustainable Resilience Stretch Goal:
Boost sales of yard waste cans by 10% through targeted marketing and community outreach efforts.

6. EMPLOYEE DEVELOPMENT: Empower workforce through growth, well-being, and development.

A. Workforce Stability

1. Develop and implement a comprehensive work/life balance strategy, establish a formal mentor/mentee program, and enhance employee understanding of core values through targeted communication and training.
2. Revise the onboarding process to improve new employee integration and continue stay interviews to assess and address employee retention issues.
3. Create a new employee intranet site and enhance the intranet to provide better access to resources and formalize an employee recognition program to acknowledge achievements and contributions.

B. Professional Development

1. Create and implement a training program focused on peer and professional communication skills, including conflict resolution.
2. Implement a cross-training program across departments to increase knowledge sharing, cooperation, and collaboration.
3. Create individualized professional development plans for each employee, balancing their career aspirations with operational and community needs.

C. Holistic Well-Being

1. Establish a Morale, Engagement, and Wellness Committee work plan with specific initiatives and goals.
2. Create a peer support program and promote enhanced utilization of Employee Assistance Program (EAP) resources to support employee well-being.
3. Create a designated quiet or decompression space for public safety employees to reduce stress and support mental health.

Employee Development Stretch Goal:
Decrease the average time taken to fill vacant positions by 30% through improved recruitment and hiring processes.

Village of Bayside

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

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

Strategic Values

Connected Communication
Provide proactive, reliable, and transparent communications.
- Public Outreach
- Digital Marketing
- Customer Service

Fiscal Integrity
Provide sound financial management and future stability.
- Sound Management
- Financial Stability
- Collaborative Service Enhancements

Operational Excellence
Provide solution- based innovative services.
- Performance Management
- Innovative Advancement
- Safety and Security

Community Collaboration
Maintain equitable, diverse, and inclusive community partnerships.
- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

Employee Development
Empower workforce through growth, well-being, and development.
- Workforce Stability
- Professional Development
- Holistic Well-Being

Sustainable Resilience
Provide environmental stewardship and promote future resilience.
- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

Core Values

Integrity
Uphold the highest work ethic
Be open, honest, and accountable
Demonstrate fiscal responsibility

Innovation
Encourage creativity
Promote continuous improvement
Build on successes and failures

Collaboration
Foster teamwork
Seek consensus
Communicate openly and positively

Respect
Honor diverse views and backgrounds
Empower people to do their best
Treat everyone fairly

Excellence
Provide outstanding service
Lead by example
Support professional development

Celebration
Recognize accomplishments
Create an enjoyable workplace
Balance family and work

FY25 Executive Budget Transmittal Letter

October 31, 2024

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

I am pleased to submit the proposed budget for fiscal year 2025 (FY25). This budget represents a comprehensive plan to continue our commitment to providing exceptional services, maintaining our infrastructure, and fostering a strong and vibrant community. The 2025 budget is the result of the hard work of the Village Board, staff, and community in establishing and implementing the vision, mission, strategic and core values, and goals for the community. The annual budget provides a fresh beginning, while building on the successes of our previous endeavors.

Fiscal Year 2025 marks a crucial point for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the continued uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

The ability to balance the many competing demands and maintain these standards stems entirely from the continued effort to maximize efficiencies, work collaboratively, and strive for excellence in each facet of the organization. The challenge of maintaining a balanced budget continues to become more difficult with each year. Key Highlights of the FY 2025 Budget:

1. Financial Stability: We have prioritized fiscal responsibility by maintaining a balanced budget that aligns revenues and expenditures. Our financial reserves are prudently managed to provide a safety net for unforeseen circumstances.
2. Public Safety: We are committed to the safety and security of our residents. The budget includes provisions for adequately equipping and training our police, fire, and emergency dispatch departments, ensuring that our Village remains a safe place to live, work, and play.
3. Community Services: We will continue to support essential community services, such as elections, building inspections, general administration, public works, and library programming, all of which make Bayside a desirable place to live.
4. Infrastructure Investment: The budget allocates investment into infrastructure improvements, including road maintenance, stormwater management, facilities, sanitary sewer utility, and utilities. These investments are essential to enhancing the quality of life in our Village.
5. Environmental Stewardship: Sustainable Resilience is a core value for Bayside. The budget includes initiatives to promote environmentally responsible practices and reduce our carbon footprint.

Strategic Values, Objectives, and Goals
In addition to the initiatives and budget considerations above, the Village has established six (6) strategic values, three (3) goals within each value, and nine (9) objectives within each value. This method of SMART goal development links the budget allocation within each strategic value to achieve the outcomes the community expects.

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

- Sound Management
- Financial Stability
- Collaborative Service

OPERATIONAL EXCELLENCE: Provide solution-based innovative services.

- Performance Management
- Innovative Advancement
- Employee Development

CONNECTED COMMUNICATION: Provide proactive, reliable, and transparent communications.
- Public Outreach
- Digital Service
- Residential Resources

EMPLOYEE DEVELOPMENT: Empower workforce through growth, well-being, and development.
- Workforce Stability
- Professional Development
- Holistic Well-Being

COMMUNITY COLLABORATION: Maintain equitable, diverse, and inclusive community partnerships.
- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.
- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

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 document, you will find:

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

2025 Recommended Budget
In developing this FY25 budget for our Village, we are confident that we have developed an operating budget that will not only provide for the needs of today, but that will provide for the needs of what will be in the future. The proposed FY25 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2025.

The FY25 budget includes projects that will improve the overall quality of life for our citizens. These projects include stormwater and sanitary sewer repairs and improvements, infrastructure enhancements, road repairs and improvements, green infrastructure study and projects, implementation of Next Generation 911 dispatch technology, DPW equipment, as well as vehicles or equipment for the Police Department and North Shore Fire Department.

With these factors and many others considered and evaluated, the recommended 2025 budget is:

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

In summary, the 2025 budget includes:

- Overall property tax levy is $5,025,242, an increase of 2.99%, from 2024.
- Since 2019,
  - Overall property tax levy has increased 9.13%.
  - Consumer Price Index has increased 19.6%.

- Since 2014,
  - Overall property taxes have increased by 14.92%
  - Consumer Price Index has increased by 23.84%.

- The Mill (Tax) Rate per $1,000 of assessed value increases 1.46%, from $5.47 to $5.55.

- Utilizing statutory levy limit increases of:
  - Net new construction of $45,760.
  - Reduction of Personal Property Aid of $6,116.
  - Joint Fire Department levy exemption of $33,254.
  - Debt Service exemption of $71,424.

The FY25 financial plan includes:

- Maintaining existing Village services, programs, and events,
- Implementation of the 2024-2029 Village Long Term Financial Plan,
- Administering up to two elections,
- Resurfacing W Glencoe (N Port Washington Rd to N Malibu Dr), Brown Deer Rd (N Lake Dr to termini), W Fairy Chasm Rd (N Port Washington Rd to W Termini), E Crocker Pl (Glenbrook to Lake Dr), E Ravine Ln (termini to Lake), and Rexleigh Dr (Fairy Chasm to Brown Deer Rd) as well as associated stormwater ditch maintenance and culvert replacement,
- Continue Private Property Inflow and Infiltration program,
- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Continued planning for the 2027-2029 resurfacing of State Highway 32 from Mohawk to Dean Road.
- Addressing stormwater management priorities, including expansion of the Village Hall retention facility and Green Infrastructure enhancements on Lake Drive and Brown Deer Road,
- Replacing Public Works back up garbage truck and yard waste packer,
- Replacing aged Police Department fingerprinting equipment and software,
- Upgrading 911 Motorola consoles,
- Addressing various facility maintenance issues and facility upgrades within the Police Department,
- Replacing vehicles and equipment for the North Shore Fire/Rescue,
- Expanding Village facility solar array at Ellsworth Park, Village Hall campus, and 621 Pond,
- Revamping the Village website,
- Creation of a police vehicle replacement fund,
- Replacement of entry way planters on Port Washington Road, Brown Deer Road, and Lake Drive,
- Rehabilitate and expand Glencoe Place Sanitary Sewer project.

Overall FY25 Expenditure Plan

Overall spending for Village operations will be $15,052,637 in 2025. The increase reflects an increase in planned capital expenditures, sewer, and stormwater expenditures. The chart below outlines expenditures for the current year only. It does not reflect debt repayment schedules; repayment schedules will be reflected in future budgets.

Expenditures	2024 Amended	2025 Recommended	% Change
General Fund	5,293,600	4,824,662	-8.9%
Public Safety Communications	3,858,400	3,221,943	-16.5%
Long Term Financial	925,713	887,903	-4.1%
Sewer Enterprise Fund	1,136,739	1,746,973	53.7%
Stormwater Fund	820,591	798,047	-2.7%
Tax Incremental Financing District #1	165,000	751,365	355.4%
Capital Improvements	2,445,697	2,821,744	15.4%
TOTAL	14,645,740	15,052,637	2.8%

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

Allocating the Tax Dollar

With all of this information, most homeowners will ask, how does this impact me? The average home in Bayside is valued at $528,947. The Village tax rate is $5.55/$1,000 in 2024. The below answers one of the most common questions asked by Bayside residents, “How is the Village spending my tax dollars?”

- Average Assessed Home Value: $528,947
- Annual Property Tax (Bayside only): $2,935.66
- Annual Sanitary Sewer/Stormwater Fees: $827
- Monthly Property Tax (Bayside only): $244.64
- Monthly Sanitary/Stormwater Fees: $68.91

Despite the many competing challenges, demands, as well as inflation and economic conditions, the cost of operating the Village government in 2024 is 2.8% higher than 2023.

Factors, Challenges, Demands

The Village Board has made numerous difficult decisions in recent years to balance providing core services with revenue constraints; the proposed 2025 budget continues this discipline. 2025 has provided additional challenge with the inherent conflict of State imposed revenue limitations with inflation impacts. Factors that influence the financial constraints placed upon the Village include:

Economic Conditions
The FY25 budget took into consideration the current economic conditions, including inflation, supply chain issues, and accompanying impacts, such as increased expenditures from the overwhelming majority of what the Village purchases and provides. Between September 1, 2023 and August 31, 2024, the State's Consumer Price Index increased 3.2%.

Limited Revenue Alternatives
The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Coupled with the State calculated net new construction of 0.98%, the Village's "total budget growth limit" is 3.8%. Specifically, the Village felt the most impacted by the following forces:

While ERP would allow for an 3.8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by 0.98% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption. Inflation has created a funding gap between need and ability of nearly $102,871. Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The following chart illustrates the structural imbalance between CPI and tax levy.

- 2.99% property tax levy increase equals a total increase of $146,060.
- Net new construction equals $45,760.
- Joint Fire Department Levy Exemption under State Law is $33,254.
- Reduction of levy for Personal Property Aid of $6,116.
- Allowable Debt Service Exemption of $71,424.
- Annual Stormwater Utility fee of $266 per residential equivalent unit.
- Annual Sanitary Sewer fee of $555 per residential property.

Changing Landscape of State Aid
Much discussion resulted from what was described as a "generational "or "historic" increase in State Shared Revenue. While State Shared revenue has increased for the Village as a result of Act 12 in 2024, both State Expenditure Restraint Program monies and State Transportation Aids have been reduced significantly for the Village.

For instance, Bayside has experienced a 32% reduction in State Expenditure Restraint Program from 2023 to 2024. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Furthermore, the Village's transportation aids from the State were $29,396 less than in 2024.

While the Shared Revenue from the State increased by $104,826, naturally, the offsetting reductions diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. Overall, State Aid to the Village increased by $51,737 in 2024. For 2025, these same State Aids increased by 3% for 2025.

Property Tax Levy
To accomplish the above, the Village receives its revenue from a variety of sources. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall Property Tax Levy since 2014:

Revenue Sources

The 2025 budget relies on several third-party funding sources, such as state revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for by the Village tax levy. In fact, the property tax levy accounts for only 36.3% of total revenue sources for all Village operations. Below is a breakdown of revenue sources.

General Fund Revenue

When examining the General Fund, property taxes continue to be the primary source of revenue. State Aids increased in 2025. Overall, 72.6% of General Fund revenue comes from property taxes. The chart below reflects the sources of general fund revenue in 2025 as compared to 2024.

Utility Funds
The fee structure for the Village's two utilities, sanitary sewer fund and stormwater management fund, are proposed to be $555 and $266 per home, respectively, on an annual basis. This represents a combined monthly increase of $1.75, and the increased fees are being used to offset operating costs, debt service, MMSD service charges, and capital infrastructure projects. The commercial sanitary sewer rate is proposed to be $5.05 per thousand gallons of usage. An overview of the Village utility funds is contained within on pages 262-273.

Maintenance of Debt Service
Wisconsin Statutes allow for a maximum debt limit of five (5) percent of the community's tax base, or $45,284,655 as of December 2024. The Village's total general obligation debt principal outstanding will be approximately $10,037,025.50, which is 22.16% percent of the limit. Remaining general obligation borrowing capacity will be approximately $35,247,629.50. Debt service schedules are included within on pages 378-384.

Capital Improvement Plan
Also included in the budget is a comprehensive capital improvement program. The Village has developed a long-term, strategic process for identifying a needs-based replacement schedule for equipment, as well as overall infrastructure. Emphasis on the operations, maintenance, and upkeep of utilities remains a prevalent priority. In addition, a 20-year road replacement plan helps to outline the schedule for road repair based upon 2023 conditions and cost repair estimates. An overview of the Village 2025-2044 Capital Improvement Program is contained within on pages 362-377.

Fund Balance Health
Over the course of the last 18 years, the Village has made a concerted effort to specifically designate fund balance and ensure appropriate undesignated fund balance and reserves. Of most significance was the development of the designated levy stabilization fund balance. This is funded through general fund balance in excess of Village policy and will serve to level the property tax levy impact in future years. Since its inception in 2007, the levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained within on page 72.

Fiscal Analysis
Also included within this budget document is a comprehensive 10-year analysis of fiscal and demographic factors that impact the long-term financial health of the Village. Overall, the analysis shows that the Village is in strong financial condition, but like most entities, public and private, must proceed with caution and exercise fiscal prudence during these difficult economic times. An overview of the Village Fiscal Analysis is contained within the performance management section of this document on pages 131-149

Long-Term Financial Plan
The Village's long-term financial plan serves as a guide to maintain financial sustainability by developing new objectives, targets, and policies which integrate both capital and operational resources. Long-term financial planning provides numerous benefits, some of which include guiding policy discussion and prioritization, developing fiscal policy and budget frameworks, and creating benchmarks for improved service delivery. As part of the plan, an analysis was completed on Village financial strengths, weaknesses, opportunities, and threats (SWOT). The SWOT analysis and full long-term financial plan can be viewed within on pages 73-83.

Performance Measurement
The 2025 budget includes a detailed look at the Village's award-winning performance measurement program. Performance measurement serves as the cornerstone of continuous improvement. Trend analysis of over 50 service areas allows staff and policymakers to examine operational efficiency as well as policy development. The

Village continues to be recognized nationally for its work in performance measurement. Performance management dashboards are included for each strategic value to provide quick and easy status updates on key indicators. An overview of the Village performance measurement program is contained within on pages 129-190.

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 FY24. The Village has received this award since 2006. 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 it for award designation for the 2025 budget.

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

During this past year, we are proud that, collectively, Bayside has been recognized by the Government Finance Officers Association, Bird City USA, Arbor Day Foundation, Monarch City, Wisconsin Healthy Communities, SolSmart, NOAA, and others for the efforts in implementing the long-term strategic values set forth by the Village Board.

We have worked diligently to ensure that this budget aligns with the priorities and aspirations of our community. It reflects our collective vision for Bayside and our commitment to making this vision a reality. In the coming weeks, I look forward to discussing the budget in detail with each subcommittee as well as the Board of Trustees.

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 Rachel Safstrom, Leah Hofer, Emma Baumgartner, and the entire Leadership Team, whose talent, knowledge, and countless hours of hard work made the creation of this budget possible.

Thank you for your dedication and commitment to the well-being of the Village. Together, we continue to build a vibrant and resilient community.

Respectfully Submitted,

Andrew K. Pederson

Andrew K. Pederson
Village Manager

2025 Executive Budget Summary

Andrew K. Pederson, Village Manager

Member of the Village Board and Citizens of Bayside,

Fiscal Year 2025 marks a crucial point for our Village as we navigate the challenges and opportunities presented by a rapidly changing world. Despite the continued uncertainties in the broader economic landscape, this budget is designed to ensure that we remain resilient and prepared to address the needs of our residents.

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

The Village Board has adopted six strategic values, which implement our vision and mission and guide the development of the FY25 budget, SMART goal development, and daily administration of the Village. Each initiative, expenditure, and performance metric is categorized by the six strategic values adopted by the Village Board of Trustees.

In developing this FY25 budget for our Village, we are confident that we have developed an operating budget that will not only provide for the needs of today, but that will provide for the needs of what will be in the future. The proposed FY25 budget was developed with a very conservative, cautious approach and seeks to mitigate any further uncertainties moving forward as we face ambiguities entering 2025.

The FY25 budget includes projects that will improve the overall quality of life for our citizens. These projects include stormwater and sanitary sewer repairs and improvements, infrastructure enhancements, road repairs and improvements, green infrastructure study and projects, implementation of Next Generation 911 dispatch technology, DPW equipment, as well as vehicles or equipment for the Police Department and North Shore Fire Department.

In summary, the 2025 budget includes:

- Overall property tax levy is $5,025,242, an increase of 2.99%, from 2024.
- Since 2019,
  - Overall property tax levy has increased 9.13%.
  - Consumer Price Index has increased 19.6%.
- Since 2014,
  - Overall property taxes have increased by 14.92%
  - Consumer Price Index has increased by 23.84%.
- The Mill (Tax) Rate per $1,000 of assessed value increases 1.46%, from $5.47 to $5.55.
- Utilizing statutory levy limit increases of:
  - Net new construction of $45,760.
  - Reduction of Personal Property Aid of $6,116.
  - Joint Fire Department levy exemption of $33,254.
  - Debt Service exemption of $71,424.

The FY25 financial plan includes:

- Maintaining existing Village services, programs, and events,
- Implementation of the 2024-2029 Village Long Term Financial Plan,
- Administering up to two elections,
- Resurfacing W Glencoe (N Port Washington Rd to N Malibu Dr), E Brown Deer Rd (N Lake Dr to termini), W Fairy Chasm Rd (N Port Washington Rd to W Termini), E Crocker Pl (Glenbrook to Lake Dr), E Ravine Ln (termini to Lake), and N Rexleigh Dr (Fairy Chasm to Brown Deer Rd) as well as associated stormwater ditch maintenance and culvert replacement,
- Continue Private Property Inflow and Infiltration program,
- Televising twenty percent (20%) of the Village's public sanitary sewer system to address inflow and infiltration,
- Continued planning for the 2027-2029 resurfacing of State Highway 32 from Mohawk to Dean Road.
- Addressing stormwater management priorities, including expansion of the Village Hall retention facility and Green Infrastructure enhancements on Lake Drive and Brown Deer Road,
- Replacing Public Works back up garbage truck and yard waste packer,
- Replacing aged Police Department fingerprinting equipment and software,
- Upgrading 911 Motorola consoles,
- Addressing various facility maintenance issues and facility upgrades within the Police Department,
- Replacing vehicles and equipment for the North Shore Fire/Rescue,
- Expanding Village facility solar array at Ellsworth Park, Village Hall campus, and 621 Pond,
- Revamping the Village website,
- Creation of a police vehicle replacement fund,
- Replacement of entry way planters on Port Washington Road, Brown Deer Road, and Lake Drive,
- Glencoe Sewer project.

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

As a service provider, we continue to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy task, but it does present an opportunity to work with our community to ensure a strong village and a bright future. I am happy to report, that through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget provides for the most efficient and effective delivery of service levels in FY25.

Respectfully Submitted,

Andrew K. Pederson

Andrew K. Pederson
Village Manager

Short-term Factors

Economic Uncertainty

Economic uncertainty, supply chain issues, inflation concerns, and unprecedented changes in the labor market and workforce are significantly impacting how we do business currently, in 2025, and possibly beyond.

The Village is not immune to the economic uncertainty regarding supply chains, inflation, employment retention and recruitment, and other forces. Both the availability of commodities and supplies as well as the material costs exceeding that with which the Village can raise revenues are both short-term and long-term factors that are being monitored closely. The ongoing labor transition, from changes in the nature of employment to supply and demand of personnel, also present challenges to continuing to deliver the service levels the Village establishes and expects.

Economic Conditions and Inflation

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2023 and August 31, 2024, the State's Consumer Price Index was 3.2%. Coupled with the Village's net new construction of .98%, the Village's "total budget growth limit" is 3.8%. While ERP would allow for a 3.8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by .98% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption. Inflation alone has created a funding gap between need and ability of nearly $102,871.

In summary, the 2025 budget includes, the overall property tax levy is $5,025,242, an increase of 2.99% from 2024. Since 2019, the overall property tax levy has increased by 9.13% while Consumer Price Index has increased 19.6%. In the last 10 years, property taxes have increased by 14.92% while the Consumer Price Index has increased by 23.84%.

State Imposed Levy Limits, Shared Revenue, and State Aids

Our Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth.

For instance, Bayside has experienced a substantial 32% reduction in State Expenditure Restraint Program Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Naturally, this diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. The Village also lost an additional $20,000 in state transportation aids. The cumulative effect of these reductions has been to decrease our overall revenue increase from the State to less than a $50,000 increase. In 2025, the same State Aids will increase by 3%.

Recruitment and Employee Retention

Each of these issues are intertwined. The Great Resignation had a significant impact on the public sector, resulting in high turnover rates among government employees. Many professionals are leaving for the private sector, attracted by more competitive salaries and flexible work schedules. This exodus has made it challenging for local governments to find and retain qualified personnel. Modernizing recruitment processes through online job postings and offering flexible work environments can help local governments remain competitive and attract and

retain skilled professionals. As a service provider in which staff personnel is one of our most valuable assets, employee recruitment and retention is paramount and remaining competitive in the workplace is essential for the continued delivery of services.

Maintaining Service Delivery Models

As a service provider, the Village continues to be faced with the balancing act of ensuring that our delivery of services can remain both efficient and effective. Balancing the budget is no easy task, but it does present an opportunity to work with our community to ensure a strong Village and a bright future. Through the tireless efforts, dedication, and innovation of our staff, Village Board and many others, the Village's budget maintains the most efficient and effective delivery of service levels in FY25.

However, the challenges presented by state-imposed levy limits and the Expenditure Restraint program continue to reduce, if not eliminate, local revenue and expenditure authority. To the point, the Village's tax levy for all services provided, excluding the North Shore Fire/Rescue, increases approximately 1% in 2025. Nearly all expenses including insurance, personnel, supplies and commodities, tipping fees, and fuel, to highlight a few, continue to increase. With each increase in expense, another area of the Village's operating budget needs to be reduced.

This state-imposed structural imbalance has been ongoing since 2005. While this provides a significant opportunity and incentive to innovate, reorganize, and consolidate, it does limit the Village Board's ability to determine the best way to serve its residents.

Cybersecurity Threats

In an increasingly interconnected world, local governments face a growing menace of cybersecurity threats, such as ransomware and malware attacks. These attacks have become a significant concern, with reports suggesting that as much as 70% of all ransomware incidents in the United States target local and state government entities. Failure to protect against these threats can result in prolonged disruptions to government operations, lasting for days or even longer.

Aging Infrastructure

Local governments grapple with the challenge of maintaining and upgrading aging infrastructure, including roads, bridges, and other critical components. Due to budget constraints, allocating adequate resources for capital improvement projects remains a persistent struggle. Unfortunately, this deferred maintenance often leads to more costly repair and replacement projects in the future. However, there is hope with the Federal Government's recent efforts to modernize infrastructure, offering grants to state and local governments, including funds from the American Rescue Plan Act.

Natural Disaster Preparedness

The increasing prominence of natural disasters, driven by the ongoing climate emergency, places a substantial burden on local governments. These entities must allocate their already limited resources to address the impact of natural disasters. This includes preparing for imminent events through resilience and mitigation efforts, responding to emergencies, and managing efficient long-term disaster recovery operations. Addressing these challenges is crucial to ensuring the safety and well-being of local communities.

4 Factors Influencing Local Government Financial Decisions, ICMA Blog Post 26, April 2016

As stated in chapter one of A Budgeting Guide for Local Government, navigating the increasingly complex crosscurrents of local government finance has become an essential skill for today's public administrators. Even more so, as local budgets are extremely sensitive to their political, economic, social, and legal environments. Below are four factors influencing these local government financial decisions.

1. **Political (Citizen) Involvement**

What appears to be occurring at the local level is that city and county managers and their legislative boards are increasingly using the budget to better understand how citizens, rather than internal participants, see government. Such a transformation will have a major effect on budget allocations and the relative size of city and county agencies.

In fact, we should anticipate greater diversity among local governments in type and quality of services provided, particularly as communities develop reputations for having strengths in particular services. And given the powerful differences in service preferences that have been documented among age groups, we should also anticipate further segmentation of communities along generational lines.

Types of citizen involvement to obtain citizen feedback: citizen surveys; neighborhood forums; town hall meetings; and interactive websites.

2. **Economic Influences**

A number of factors can influence the economic environment of local government budgeting, including:

Economic cycles. Economic downturns affect local budgets in two main ways. First, revenues may decline, especially such revenue as sales or income taxes, which are more sensitive to economic cycles. Second, during a recession, state and federal revenues are often hit hard, which means that intergovernmental aid to local governments may decline.

Inflation. Inflation creates uncertainty in local government revenue and expenditure forecasts. When the cost of living increases rapidly, organized labor experts pressure to keep wages current with inflation.

Interest rates. Changes in interest rates can also affect the budget, although their effects are not as great at the local level as they are at the national level, where the federal deficit requires continual borrowing.

Competition among local governments. Because it affects taxation decisions, competition among local governments for new residents or business investment also exerts an economic influence on local budgeting.

You can prepare for economic influences by (1) prohibiting departments from spending all their allocations, holding back on permission to hire new staff or make other contractual commitments, building reserves or rainy day funds; and (2) obtaining a competitive advantage over other jurisdictions to export the tax burden, lifting it from residents to nonresidents. Such action reduces taxes on residents while allowing service levels to be maintained.

3. **Social and Demographic Change**

Changes in three social and demographic factors – population, age distribution, and personal income – have significant and lasting effects on local budgets.

Population. As population increases and fixed costs are divided among more households, the resulting economies of scale will mean lower per-unit costs. Because financial obligations do not decline in proportion to population loss, communities with declining populations have difficulty reducing spending.

Age distribution. Spending for public education, public safety, and recreational services are the budget categories most likely to be affected by the age distribution of the population.

Personal income. Research consistently shows that growth in personal income significantly affects the size of local government budgets. Higher-income households often demand more and better services from government, although these same households are more likely to advocate limited government, especially at the state and federal levels.

4. **Legal and Intergovernmental Matters**

Legal and intergovernmental factors shape local budgets in three principal ways:

Budgetary balance. The legal environment in which state and local budgeting operates typically requires budgetary balance – that is, current revenues must equal current expenditures. Requirements for budgetary balance are complicated by a technical question: Is the budget balanced on a cash basis (i.e.; revenues are recorded when cash is received, and expenditures recorded when disbursed) or on a modified accrual basis (i.e., liabilities are recognized at the time they are incurred, and revenues are recognized when they are available for budgeted purposes)?

This question is important because cash balances can be easily manipulated: to make the budget look more balanced than it is, payments can be delayed until the following fiscal year and revenue collections can be accelerated for credit to the current year.

Mandates. A mandate involves one level of government requiring another level to provide particular services or follow certain procedures, as well as specifying the quality or frequency of service provision. Both the federal and state government imposes mandates on local governments.

The problem: Unless the federal or state government also provides full funding to implement the mandates, local officials may have to cut other services to comply. Communities suffering the effects of recessions have sometimes been hit simultaneously by unfunded mandates and cutbacks in state spending.

A combined effect. Forbidding particular revenue sources, constraining tax increases, requiring balance, and mandating some services and service levels, are a combination of factors that has created enormous fiscal stress at the local level during the past three decades.

Priorities & Issues

In addition to the Strategic Values set forth by the Village Board, the Village Manager with guidance from the Village Board provided current year priorities when establishing the budget. Annually, the Village Board sets budgetary guidelines related to the development of the annual budget and work plan. The guidelines approved by the Village Board for 2025 are included in the Budget Guidelines tab or page 58.

This year's priorities build upon the current year's priorities with significant focus of this year's budget on mitigating the impacts of economic uncertainty, inflation, employee recruitment and retention, and enhancing Village infrastructure. The budget also enhances our collective efforts related to Community Collaboration, Connected Communications, Fiscal Integrity, Operational Excellence, Sustainable Resilience, and Employee Development. The 2025 Strategic Values, Objectives, and Goals are included in the Performance Overview section. Please see the 2025 Goals tab or pages 228-232.

As with every business or community, there are underlying issues that can create roadblocks to success. In Bayside, the existing issues are not necessarily roadblocks but speedbumps that tend to slow down our achievement of those successes. These are geographical issues, business issues, and social issues.

The issues that we seek to address, in some shape or fashion, in FY25 are as follows:

- Economic Uncertainty
- Economic Conditions and Inflation
- State Imposed Levy Limits, Shared Revenue, and State Aids
- Recruitment and Employee Retention
- Maintaining Service Delivery Models
- Cybersecurity Threats
- Aging Infrastructure
- Natural Disaster Preparedness
- Limited tax base diversity and tax base expansion
- Economic Uncertainty
- Political (Citizen) Involvement
- Economic Influences
- Social and Demographic Change
- Legal and Intergovernmental Matters

Priorities and issues are both solid focal points for developing an operational plan moving forward. Often times the two will overlap and create a clear picture of how we will address those issues and priorities. Many times, however, the two are totally separate and require attention from multiple angles. These are the challenges that we face daily in the operation and annually in developing a strong budget that will address multiple points of interest.

Personnel Changes

The 2025 budget reallocates existing resources to help mitigate the economic impacts of the current economic uncertainty and inflation, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2025,

- Within the Police Department, there are no proposed staffing changes.
- Within the Bayside Communications Center (BCC) and Information Technology, there is a proposed decrease of 1 dispatch position.
- Within the Department of Public Works, there are no proposed staffing changes.
- Within both the Sanitary Sewer and Stormwater Utility operations, the staffing allocation maintains existing levels.
- Within Village Hall, there are no proposed staffing changes.

Inclusive of the North Shore Library, the Village employees 65.45 full-time equivalents in addition to the allocations to in part fund the North Shore Fire Department (108 FTE), North Shore Health Department (9 FTE), and the Milwaukee Area Domestic Animal Control Commission (31.8 FTE). The full organizational chart is contained within the budget. An organization chart and breakdown of staffing by department is included in the introduction section of the 2025 budget.

Budget Overview

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

The budget guidelines approved by the Board of Trustees were used as the foundation to create the 2025 financial blueprint for the Village. The 2025 budget is designed to provide ease of use for 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 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 six adopted Village strategic initiatives. Readers will find individual mission statements, along with detailed line-item history and expenditure layout.

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

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

Budget Guidelines

The budget for the Village is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Board of Trustees. This section describes the guidelines that govern the preparation and implementation of the Village's budget. Each year, the respective subcommittees and Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The 2025 Budget guidelines are outlined below, and include:

Fiscal Integrity

- Implementation of Long-Term Financial Plan and Debt Service Schedule.
- Compliance with Levy Limits and Expenditure Restraint Program.
- Consideration of pending changes to Shared Revenue, Levy Limits, Expenditure Restraint programs through State of Wisconsin 2024-2025 Budget.
- Consider utilization of Fire Department Levy Cap Exemption and enhanced debt service levy exemption.
- Account for global, national, and local economic factors impacting supply chains, labor shortages, and inflationary measures.
- Provide financial transparency and accountability.
- Ensure personnel programs are implemented in a competitive and fiscally responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants, and assessments effectively.

Connected Communication and Community Collaboration

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

Operational Excellence

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

Sustainable Resilience

- Enhance green infrastructure, private property inflow and infiltration, and sustainability programs.
- Reduce utility operating costs with alternative energy sources.
- Continue to examine ways to effectively collect garbage, recycling, and yard waste.
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts, and increased areas of infiltration. Reduce excess asphalt areas in the Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

Budget Timeline

Although the administration of the existing budget is a constant process, the preparation of the next year's budget generally begins in 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 and Department Heads receive input and subsequently develop areas of emphasis and specific action items to provide a framework for the budget development.
2. In August, a Special Budget Session with Department Heads is held at which time budget instructions for the ensuing year are given by the Village Manager.
3. In late August – early September, Department Heads submit to the Village Manager, proposed operating budgets for the fiscal year which commences the following January 1. The operating budget includes proposed expenditures and means of financing them.
4. In early November, the Village Manager submits the Executive Budget to the Village Board. Copies of the budget are made available for public use at the Village Clerk's Office and other venues.
5. In accordance with Wisconsin Statutes Section 65.90 (3), a Class 1 public notice is posted at least 15 days prior to a public hearing.
6. A budget public meeting/workshop is held by the Village Board and Village staff in the latter part of November.
7. During the month of November, the Village Board approves by resolution the proposed budget and sets the associated tax levy.

Basis of Budgeting

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

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

Property taxes are recorded in the year levied as receivables and deferred revenues. They are recognized as revenues in the succeeding year when services financed by the levy are being provided.

In addition to property taxes for the Village, taxes are collected for and remitted to the state and county governments as well as the local school districts, technical college district, and sewerage district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as deferred revenues and due to other taxing units.

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

The Village's fund structure includes the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Tax Increment District #1 Fund – 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. Public Safety Communications Capital Fund – 46
11. North Shore Library - 50
12. North Shore Library Capital Fund - 60

It is important to note, the North Shore Library Board maintains the fiduciary responsibility of fund 50 and 60 pursuant to State Statute. The Village serves solely as the fiscal agent through a Memorandum of Understanding.

Revenue Sources and Trends

The 2025 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for by the Village tax levy. In fact, the property tax levy accounts for only 36.2% of total Village revenue sources. Below is a breakdown of revenue sources.

Property Tax Revenue

The amount of the property tax levy for 2025 has increased by 2.99%. The overall property tax levy is $5,025,242. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits. The following table shows the trend in the overall property tax levy.

General Fund Revenues

Since 2014, the overall property tax levy has increased 14.92%. The Consumer Price Index increase during that time was 23.84%. The General Fund property tax levy is 69.7% of the overall property tax levy. In 2019, the General Fund levy changed due to expenditure restraint requirements.

Over the course of the last sixteen years, the Village, along with other municipalities, must comply with State levy limits and the Expenditure Restraint Program (ERP) in order to qualify for State Aids. Levy limits provide a cap on the amount of the annual increase in the property tax levy by New Construction plus any increases in debt service. Meanwhile, the Expenditure Restraint Program limits increases in expenditures to the previous year's Consumer Price Index. Since 2013, expenditure increases have been limited under the ERP as illustrated below.

Revenue limitations, particularly during periods of significant inflation, stress municipalities' ability to provide services. The Wisconsin Department of Revenue calculates the "total budget growth limit" within the State's Expenditure Restraint Program (ERP). Between September 1, 2023 and August 31, 2024, the State's Consumer Price Index was 3.2%. Coupled with the Village's net new construction of 0.98%, the Village's "total budget growth limit" is 3.8%. While ERP would allow for an 3.8% increase, the State Levy Limit Law limits the ability of the Village to increase property tax revenues by 0.98% for net new construction, plus a North Shore Fire/Rescue and Debt Service exemption.

State of Wisconsin State Aid

Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- State Transportation Aid is the largest state aid source of general fund revenue at 7.1%. The 2025 anticipated allocation is $363,265, which is the same as 2024.
- The State funding provision for expenditure restraint is $52,093, which is the same as 2024. This funding source provides supplemental aids to the Village for limiting expenditure growth.
- State Shared Revenue accounts for $168,914 of the Village's revenue until 2024, 2.2% increase from 2024. These revenues are based on a formula that considers per capita and aidable revenue factors.

In 2024, the Village, like all Wisconsin municipalities, received additional assistance provided by the state government. However, concurrent reductions in both State Expenditure Restraint Program (ERP) Revenue and Transportation Aids, have a significant impact on our community as well. Both State ERP Revenue and Transportation Aids were reduced significantly for the Village. For instance, Bayside had experienced a substantial 32% reduction in State ERP Revenue from 2023. This reduction alone constitutes approximately 26% of the new shared revenue that we were anticipating for 2024. Naturally, this diminishes the significance of the new shared revenue, which for many municipalities, was viewed as a temporary solution to pressing financial challenges. The Village also lost an additional $20,000 in state transportation aids. The cumulative effect of these reductions has been to decrease our overall revenue increase from the State to less than a $50,000 increase. For 2025, these respective State Aids have increased by 3%.

State Shared Revenue

Other Revenue Sources

Other sources of revenue represent approximately 9.1% of overall general fund revenue, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community and Wisconsin being primarily reliant on property taxes, the Village has very limited options to generate additional forms of revenue.

Expenditures Trends

A full analysis of expenditure trends are included in the Fiscal Integrity Tab on pages 131-149.

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

Revenues	Actual 2023	Adopted 2024	Amended 2024	Estimated 2024	Budget 2025	% Change 24/25
General Fund	5,645,647	4,644,717	4,644,717	5,232,734	4,824,662	3.9%
Sewer	1,014,815	1,007,061	1,007,061	1,037,384	1,070,972	6.3%
Stormwater	638,923	636,545	661,545	764,217	798,047	20.6%
TIF District #1	24,605	33,217	33,217	22,911	736,939	2118.6%
Public Safety Communications	3,141,094	3,164,533	3,164,533	3,099,704	3,221,943	1.8%
Long Term Financial	1,087,234	922,649	504,377	503,307	936,135	85.6%
Capital Improvements	977,908	1,367,839	2,045,664	1,824,357	2,217,448	8.4%
Total	$12,530,226	$11,776,561	$12,061,114	$12,484,614	$13,806,146	14.5%

Expenditures	Actual 2023	Adopted 2024	Amended 2024	Estimated 2024	Budget 2025	% Change 24/25
General Fund	4,814,897	4,644,717	5,293,600	5,239,042	4,824,662	-8.9%
Sewer	809,635	1,007,061	1,136,739	998,354	1,746,973	53.7%
Stormwater	720,705	636,545	820,591	717,668	798,047	-2.7%
TIF District #1	93,287	165,000	165,000	30,000	751,365	355.4%
Public Safety Communications	2,855,561	3,164,533	3,858,400	3,791,376	3,221,943	-16.5%
Long Term Financial	1,047,717	925,713	925,713	924,113	887,903	-4.1%
Capital Improvements	769,275	2,262,038	2,445,697	1,866,451	2,821,744	15.4%
Total	$11,111,077	$12,805,607	$14,645,740	$13,567,004	$15,052,637	2.8%
Revenues - Expenditures	$1,419,149	-$1,029,046	-$2,584,626	-$1,082,390	-$1,246,491	-51.8%

General Fund Revenues	Actual 2023	Adopted 2024	Amended 2024	Estimated 2024	Budget 2025	% Change 24/25
Taxes	3,394,653	3,398,272	3,398,272	3,399,519	3,506,336	3.2%
Intergovernmental	777,125	834,335	834,335	829,496	876,345	5.0%
Licenses and Permits	581,451	179,800	179,800	204,915	152,950	-14.9%
Fines and Forfeitures	44,027	40,910	40,910	35,275	39,150	-4.3%
Service Fees	117,560	50,525	50,525	68,875	57,850	14.5%
Interest/Misc.	730,831	140,875	140,875	694,654	192,031	36.3%
Total	$5,645,647	$4,644,717	$4,644,717	$5,232,734	$4,824,662	3.9%

General Fund Expenditures	Actual 2023	Adopted 2024	Amended 2024	Estimated 2024	Budget 2025	% Change 24/25
General Government	718,224	770,495	770,495	717,492	785,439	1.9%
Public Safety	1,918,342	1,891,811	1,891,811	1,894,773	1,981,627	4.7%
Health Department	30,522	33,895	33,895	33,895	34,919	3.0%
Library	168,243	170,279	170,279	170,279	172,850	1.5%
Fire Department	920,675	915,088	915,088	918,374	943,447	3.1%
Public Works	781,767	841,351	841,351	827,145	880,382	4.6%
Recreation and Leisure	23,578	21,798	21,798	28,301	25,998	19.3%
Other Uses	-	-	648,883	648,883	-	0.0%
Total	$4,561,351	$4,644,717	$5,293,600	$5,239,042	$4,824,662	-8.9%

Tax Levy	2023	2024	2025
General Fund	3,325,474	3,335,297	3,441,591
Public Safety Communications	313,023	316,779	326,954
Long Term Financial	819,601	839,601	856,710
Capital Improvements	297,755	387,505	399,987
Total	$4,755,853	$4,879,182	$5,025,242

Assessed Valuation-NonTID	2022	2023	2024
Milwaukee County	766,747,000	855,708,300	869,190,400
Ozaukee County	32,424,800	35,724,200	36,502,700
Assessed Valuation	799,171,800	891,432,500	905,693,100
Property Tax Mill Rate	$5.95	$5.47	$5.55

Net New Construction	2023	2024	2025
Percentage Increase	0.430%	0.000%	0.980%
Increase Allowed	$19,886	$0	$45,760
Less Personal Property Aid	-$1,738	-$1,738	-$6,116
NSFD Joint Fire Dept. Adjustment	$24,662	$39,236	$33,254
Debt Service Allowable	$80,184	$49,695	$71,424

Fund Structure

The Village's fund structure contains the following funds:

1. General Fund – 10
2. Sanitary Sewer Enterprise Fund – 20
3. Stormwater Utility Fund – 22
4. Tax Increment District #1 Fund - 23
5. Public Safety Communications – 26
6. Long Term Financial Fund – 30
7. Police Capital Fund – 40
8. Public Works Capital Fund – 41
9. Administrative Services Capital Fund – 42
10. Public Safety Communications Capital Fund – 46
11. North Shore Library - 50
12. North Shore Library Capital - 60

The Village reports the following funds:

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

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

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

4. Tax Increment District #1 Fund - The Tax Increment District #1 fund is used to account for activities related to revenues and expenses associated with Tax Increment District #1.

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

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

8. Capital Funds – The Capital Funds are used to account for financial resources to be used for the acquisition or construction of capital equipment or facilities in each department other than those financed by proprietary funds. The Village has four capital funds: Public Safety Capital Fund, Public Works Capital Fund, Administrative Services Capital Fund, and the Public Safety Communication Capital Fund. The North Shore Library maintains a separate capital fund as well.

It is important to note, the North Shore Library Board maintains the fiduciary responsibility of fund 50 and 60 pursuant to State Statute. The Village serves solely as the fiscal agent through a Memorandum of Understanding.

The below chart illustrates the fund structure to operational budget relationships.

Fund Relationship

	General Government	Police & Fire	Public Works	Inspections	Court	Library	Parks	Public Safety Communications
Fund 10 - General	X	X	X	X	X	X	X	X
Fund 20 - Sanitary Sewer Enterprise	X		X					
Fund 22 - Stormwater Utility	X		X				X	
Fund 23 - Tax Increment District #1	X		X	X				
Fund 26 - Public Safety Communications								X
Fund 30 - Long Term Financial	X	X	X					
Fund 40 - Police Capital		X						
Fund 41 - Public Works Capital	X		X					
Fund 42 - Administrative Services Capital	X						X	
Fund 46 - Public Safety Communications Capital								X
Fund 50 - North Shore Library	X					X		
Fund 60 - North Shore Library Capital						X		

Designated and Undesignated Fund Balance

Fund Balances	2021 Actual	2022 Actual	2023 Actual	2024 Estimated	2025 Proposed
General Fund	**1,614,328**	**1,696,003**	**2,526,752**	**2,520,445**	**2,520,445**
Designated	-	-	19,982		-
Undesignated	1,614,328	1,696,003	2,506,770	2,520,445	2,520,445
Sanitary Sewer Fund	**322,164**	**1,279,870**	**458,223**	**497,252**	**(178,749)**
Designated Unspent Borrowing	-	870,371	-	69,873	69,873
Undesignated	322,164	409,499	458,223	427,379	(248,622)
Stormwater Utility Fund	**524,873**	**1,504,514**	**988,930**	**1,035,479**	**1,025,173**
Designated Unspent Borrowing	-	106,685	975	-	-
Undesignated	524,873	1,397,829	987,955	1,035,479	1,025,173
Public Safety Communications Fund	**411,015**	**781,050**	**1,066,583**	**374,911**	**374,911**
Designated	-	-	77,657	-	-
Undesignated	411,015	781,050	988,926	374,911	374,911
TID #1	**-**	**(69,425)**	**(138,107)**	**(145,196)**	**(159,622)**
Designated	-	(69,425)	(138,107)	(145,196)	(159,622)
Undesignated	-	-	-	-	-
Long Term Financial Service Fund	**540,606**	**564,630**	**604,146**	**183,341**	**231,573**
Designated	540,606	564,630	604,146	183,341	231,573
Undesignated	-	-	-	-	-
Police Capital Project Fund	**(96,634)**	**38,886**	**107,173**	**144,264**	**184,264**
Designated	6,232	6,232	6,232	6,232	6,232
Undesignated	(102,866)	32,654	100,941	138,032	178,032
DPW Capital Project Fund	**1,771,751**	**1,753,067**	**1,791,165**	**1,632,438**	**495,039**
Designated-DPW Equipment	155,414	155,414	318,730	727,020	427,695
Designated-Building Fund	159,724	159,724	549,670	159,724	-
Designated Unspent Borrowing	-	672,359	359,082	244,973	59,973
Undesignated	1,456,613	765,570	563,683	500,721	7,371
Admin Services Capital ProjectFund	**192,642**	**650,062**	**735,251**	**1,377,236**	**1,377,236**
Designated-GASB 45	150,891	134,891	77,762	394,444	394,444
Undesignated	41,751	515,171	657,489	982,792	982,792
Public Safety Communications Capital Fund	**437,396**	**605,345**	**622,402**	**816,827**	**1,180,415**
Designated	-	-	-	-	-
Undesignated	437,396	605,345	622,402	816,827	1,180,415

Long Term Financial Plan Introduction

The Village's long-term financial plan will be a comprehensive plan that examines all capital and operating expenditures and revenues and address issues related to debt management. The plan will also discuss methods to manage the second decade of State imposed Levy Limits and the Village's continuation and receipt of State Expenditure Restraint Program monies.

By developing new objectives, policies, targets and a long-range financial planning model that integrates both capital and operating resources, it will guide the Village in maintaining financial sustainability. The advantages of financial planning are plentiful and extend far beyond promoting responsible fiscal practices. Long term financial planning…

1. Provides a future roadmap,
2. Identities areas of opportunity and risk,
3. Guides policy discussion and prioritization,
4. Develops fiscal policy and budget framework,
5. Benchmarks for improved service delivery, and
6. Positively affects bond ratings

The Village's long-term financial plan is more than just a management tool. It will be used to guide the Village Board on fiscal best practices and all types of strategic decision making. It will also allow staff to articulate, in financial terms, the objectives that the Village should be striving to achieve, and the strategies needed to pursue those objectives. In this regard, all tax supported capital and operating cost impacts are analyzed so that the financial sustainability of the Village can be examined over a longer timeframe than the annual budget cycle.

This long-term financial plan is grounded in the Village's vision, mission and strategic values.

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

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

STRATEGIC VALUES of Fiscal Integrity, Community Collaboration, Connected Communications, Operational Excellence, Sustainable Resilience, and Employee Development

It has also been developed in part based on the following documents included in the annual budget:

1. 2025 operating and capital expenditures,
2. State Levy Limits and Expenditure Restraint Program,
3. Revenue and expenditure sources and trends,
4. Current debt service schedules,
5. ICMA Fiscal Analysis,
6. Financial Policies, and
7. Performance Measures

Long-Term Financial SWOT Analysis

A financial SWOT analysis is a dissection of a Village's Strengths, Weaknesses, Opportunities, and Threats. A SWOT analysis is an important part of our financial sustainability and focuses on factors we can control factors that we can proactively prepare. A well-constructed SWOT analysis will provide clear insight on these four key factors that will provide the framework for ongoing action plans.

Strengths

- Defined vision, mission, and strategic initiatives.
- Debt service levels and future capacity.
- Historical financial performance and fiscal responsibility.
- Economic indicators, demographics, and location.
- Financial policies.

Weaknesses

- Limited alternative revenue generation and diversification.
- Limited tax base expansion.
- Reliance on debt under State law to fund capital projects.
- Personnel costs as a percentage of overall expenditures.
- Reliance on third-party revenues.

Opportunities

- Utility cost allocations.
- Employee recruitment and retention.
- Seek levy limit cap exemption legislation for public safety consolidated services.
- Utilize special revenue funds to net expenses.
- Shared service arrangements.

Threats

- Revenue constraints and levy limits.
- State Expenditure Restraint program funding.
- Future capital infrastructure projects and costs.
- Financial impacts of other taxing jurisdictions.
- Service expectations versus financial ability to maintain services.

Long-Term Financial Forecasting

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

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

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

- 2.5% annual increase in all other expenditures based upon historic Consumer Price Indices (CPI),
- Applicable and appropriate personnel wage and benefit increases,
- 0.292% annual property tax levy increase based upon past Department of Revenue municipal levy limits over the past 3 years.
- Increase in State Shared Revenue identified in the State of Wisconsin Act 12 and Act 19.
- Utilize debt service exemption to balance general fund.

		2024 Projects	2025 Projected	2026 Projected	2027 Projected	2028 Projected
General Fund	Revenue	$4,644,717	$4,774,711	$4,903,743	$5,017,851	$5,125,634
	Expenses	$4,644,717	$4,774,711	$4,903,743	$5,017,851	$5,125,634
	Difference	-	-	-	-	-
Dispatch	Revenue	$3,164,533	$3,247,516	$3,332,964	$3,420,949	$3,511,550
	Expenses	$3,164,533	$3,248,902	$3,338,858	$3,408,999	$3,480,628
	Difference	-	($1,386)	($5,894)	$11,950	$30,922
Stormwater	Revenue	$636,545	$649,276	$662,261	$675,507	$689,017
	Expenses	$636,545	$653,083	$668,473	$682,417	$696,692
	Difference	-	($3,807)	($6,212)	($6,910)	($7,675)
Sanitary Sewer	Revenue	$1,007,061	$1,027,202	$1,047,746	$1,068,701	$1,090,075
	Expenses	$1,007,061	$1,032,864	$1,059,333	$1,084,896	$1,111,080
	Difference	-	($5,662)	($11,587)	($16,195)	($21,005)

In order to balance the above funds over the next five years, the following alternatives will need to be considered.

Long-Term Financial Considerations by Fund

Revenue

1. Modify debt service levy calculation method with annual debt service multiplier.
2. Compliance with State Levy Limits and Expenditure Restraint Program.
3. Expansion of tax base through potential redevelopment opportunities.
4. Continued research/application for grant monies.
5. Study future withdrawal from Expenditure Restraint Program.

General Fund

1. Explore additional service consolidations, and evaluate service and labor delivery models.
2. Seek expanded levy limit legislative exemption for public safety expenses.
3. Assimilate represented and non-represented benefits.

Stormwater and Sanitary Sewer Utility

1. Utility debt service capacity.
2. Allocation of personnel, equipment, and infrastructure costs to utilities.
3. Review Sanitary Sewer Rate of Return as identified within the 2022 Financial Audit.
4. Reallocate service and program areas within utilities.

Capital Projects

1. Joint equipment purchasing.
2. Examine debt service capacity.
3. Capitalization of new procurement methods for technology equipment.
4. Defer capital infrastructure projects.

Public Safety Communications

1. Implement Milwaukee County PSAP grant designation.
2. Seek levy limit cap exemption legislation for public safety consolidated services.
3. Seek additional Communication Center and IT services member agencies.

Consolidated Services

1. Continue utilization of NSFD levy exemption.
2. Continue level NSFD debt service payments.
3. Consider NSFD and Library capital debt service.

The Village had implemented a debt levy stabilization fund to manage enhanced debt service. The debt service levy is budgeted for separately. Post 2005 general obligation debt falls outside State imposed levy limits.

The below chart illustrates the Village's debt service schedule and abatement sources. The below schedule does not include any proposed or future debt service.

Expense Adjusted Debt Schedule												
	Total	General Government				Sewer				Stormwater		
Year	GO Debt P&I	2016 Bonds	2018 Bonds	2021A Bonds	2021B Bonds	2010 Bonds	2018 Bonds	2021A Bonds	2021B Bonds	2018 Bonds	2021A Bonds	2021B Bonds
2024	1,093,477.50	141,750.00	83,347.50	206,980.00	363,172.50	38,150.00	119,475.00	49,775.00	31,160.00	38,842.50	20,825.00	12,380.00
2025	1,120,292.50	139,050.00	96,322.50	161,730.00	356,972.50	36,890.00	116,325.00	119,025.00	35,660.00	37,942.50	20,375.00	12,180.00
2026	1,095,882.50	136,350.00	94,072.50	162,680.00	345,772.50	35,630.00	113,175.00	116,175.00	30,060.00	37,042.50	24,925.00	11,980.00
2027	948,202.50		96,747.50	198,480.00	339,672.50		114,950.00	108,325.00	29,560.00	36,142.50	24,325.00	11,780.00
2028	881,227.50		99,272.50	148,080.00	328,572.50		111,650.00	105,625.00	29,060.00	35,242.50	23,725.00	11,580.00
2029	752,427.50		86,872.50	144,030.00	317,572.50			117,925.00	28,560.00	34,342.50	23,125.00	11,380.00
2030	752,602.50		89,547.50	146,330.00	311,672.50			115,825.00	28,060.00	33,442.50	27,725.00	11,180.00
2031	654,968.75		92,008.75	149,510.00	201,510.00			119,460.00	27,560.00	32,520.00	32,400.00	11,005.00
2032	533,403.75		89,331.25	82,480.00	192,995.00			87,920.00	27,122.50	31,575.00	21,980.00	15,820.00
2033	507,685.00		96,496.25	81,240.00	159,387.50			86,680.00	26,660.00	35,551.25	21,670.00	15,527.50
2034	189,182.50				56,210.00			85,440.00	26,172.50		21,360.00	10,220.00
2035	135,810.00							84,120.00	30,660.00		21,030.00	
2036	103,500.00							82,800.00			20,700.00	
2037	101,750.00							81,400.00			20,350.00	

Debt by Fund

Long-Term Financial Levy Limit Projections

State levy limits continue into their second decade, placing property tax revenue constraints on municipalities statewide. The Village has an overall property tax levy is $5,025,242. From 2019 to 2024, the overall property tax levy has increased 9.13% while the Consumer Price Index has increased 19.6%. In the last 10 years, property taxes have increased by 22.54% while the Consumer Price Index has increased by 13.33%.

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

		2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
	Allowable Levy Limit	$4,790,251	$4,879,182	$4,986,843	$5,118,681	$5,245,198
	Increase from previous year	$178,411	$171,930	$107,661	$131,838	$126,517
	Levy Limit Worksheet					
	Section A	**2022-2023**	**2023-2024**	**2024-2025**	**2025-2026**	**2026-2027**
1	Actual levy (not including tax increment)	$4,666,744	$4,791,989	$4,880,920	$4,988,581	$5,120,419
2	Exclude prior year levy for unreimbursed expenses related to emergency	$0	$0	$0	$0	$0
3	Exclude Levy for new general obligation debt authorized after July 1, 2005	$67,000	$147,429	$196,879	$253,021	$332,024
4	Adjusted actual levy (Line 1 minus Lines 2 & 3)	$4,599,744	$4,644,560	$4,684,041	$4,735,560	$4,788,395
5	growth plus terminated TID%	$4,599,744	$4,644,560	$4,684,041	$4,735,560	$4,788,395
	Net new construction %	0.427%	0.000%	0.200%	0.200%	0.200%
6	Net new construction % plus terminated TID % applied to actual levy	$4,619,385	$4,644,560	$4,693,409	$4,745,031	$4,797,972
7	Levy limit before adjustments (greater of Line 5 or line 6)	$4,619,385	$4,644,560	$4,693,409	$4,745,031	$4,797,972
8	levy limit before adjustments less personal property aid	$4,617,647	$4,642,822			
	Personal Property Aid	$1,738	$1,738	$1,738	$1,738	$1,738
9	Total adjustments (from sec D, Line S)	$89,605	$236,360	$293,434	$373,649	$447,226
10	Allowable levy (Sum of lines 7 & 8)	$4,707,252	$4,879,182	$4,986,843	$5,118,681	$5,245,198
11	Higher levy approved by Special Resolution at a special meeting of town electors					
	Section B - Adjustment for Previous Years Unused Levy					
1	Previous allowable levy	$4,665,519	$4,707,252	$4,879,182	$4,986,843	$5,118,681
2	Previous years actual	$4,665,519	$4,614,188	$4,880,920	$4,988,581	$5,120,419
3	Previous years unused levy (line 1 minus line 2	0	$93,064	-1737.78	-1738	-1738
4	Previous actual levy x .015	$69,982.79	$69,213	$73,213.80	$74,828.72	$76,806.28
5	Allowable increase (lesser of line 3 or 4)	$513	$93,064	-$1,738	-$1,738	-$1,738
	Section C					
6	Total unused percentage	0%	2%	0%	0%	0%
7	Previous years actual levy due to valuation factor	$4,575,687	$4,543,064	$4,880,920	$4,988,581	$5,120,419
8	Allowable increase (line 6 multiplied by line 7)	$503	$0	-$1,738	-$1,739	-$1,739
	Section D -adjustments to allowable levy	tractio	Addition	Addition	Addition	Addition	Addition
A	Increase for unused levy from previous year		$513.00				
B	Decrease in debt service levy as compared to prior debt service levy for debt authorized prior to July July 1, 2005						
C	Increase in debt service as compared to previous years debt service levy for debt authorized prior to July 1, 2005		$0.00	$0.00	$0.00	$0.00	$0.00
D	increase for rescinded taxes						
E	Debt service levy for general debt authorized after July 1, 2005		$67,000.00	$196,879.00	$253,021.00	$332,024.00	$404,352.00
F	Increase in levy approved by referendum						
G	Amount Levied to pay unreimbursed expenses related to an emergency						
H	Increase/decreased in costs associated with an intergovernmental cooperation agreement						
I	Adjustment to levy for increase in charges assessed by a joint fire department		$22,092.47	$39,236.00	$40,413.08	$41,625.47	$42,874.24
J	Adjustment to levy for transfer of services to other governmental units						
K	Adjustment to levy for transfer of services from other governmental units						
L	Adjustment for annexation of land						
M	Adjustment for annexation of land from a town						
N	Lease payment for lease revenue bond issued before July 1, 2005						
O	Levy for shortfall for debt on revenue bond issued or special assessment B bond						
P	Increase in levy for shortfall in general fund due to loss of revenue from sale of water						
Q	Adjustment to levy for adoption of a new fee or fee increase for covered services funded by levy in 2013						
R	Increase for unused levy carry forwared from prior years (sec C , line 8)						
		$0	$89,605.47	$236,115.00	$293,434.08	$373,649.47	$447,226.24
S	total adjustments		$89,605.47	$236,115.00	$293,434.08	$373,649.47	$447,226.24

Long-Term Financial Plan: Considerations and Alternatives

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

Operations

1. Explore additional service consolidations, evaluate service and labor delivery models.
2. Evaluate staffing and labor allocation models.
3. Continued research and application for grant monies.
4. Employee recruitment and retention.
5. Seek additional Communication Center member agencies.

Tax Base Capacity and Diversification

1. Explore redevelopment of underutilized commercial properties.
2. Modify debt service levy calculation method with annual debt service multiplier.
3. Utilize NSFD levy limit exemption.
4. Seek levy limit cap exemption legislation for public safety consolidated services.
5. Study future withdrawal from Expenditure Restraint Program.

Debt Service

1. Implement long-term capital and infrastructure projects plan in 2024 through 2029.
    a. Fund roads, equipment, sewer, stormwater and dispatch projects.
    b. Reduce debt service levels from current levels.
2. Continue NSFD debt service payments.
3. Consider NSFD, BCC, Equipment, and capital debt service.
4. Capitalize new technology equipment procurement.
5. Joint equipment purchasing.
6. Defer capital infrastructure projects.

Utilities

1. Continue to allocate personnel costs within stormwater fund similar to sanitary sewer fund.
2. Continue to work on Sanitary Sewer Private Property inflow & infiltration program cost sharing program.
3. Reallocate service and program areas within the utilities.
4. Review utility debt service capacity.

Village Financial, Monetary, and Budgetary Policies

GENERAL OPERATIONS POLICY

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

A. Accounting

- The Village will establish and maintain the accounting systems according to GAAP and the State of Wisconsin Uniform Chart of Accounts.
- An annual audit will be performed by an independent public accounting firm which will issue an official opinion on the annual financial statements. In addition, full disclosure will be provided in the financial statements and bond representations.
- Financial systems will be maintained to monitor expenditures and revenues on a monthly basis and all revenue collections will be consolidated under the Director of Administrative Services. A cash-flow analysis, including disbursements, collections, and investments, will be prepared on a periodic 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:

- 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 program line item change, i.e., utilities, local auto expense, supplies, etc. up to $15,000.
- At the committee of jurisdiction, the Department Head, along with the Village Managers approval, identifies the need to transfer funds and make a recommendation of specific amounts and accounts involved in the transfer.
- The Village Board, in accordance with Wisconsin Statues Section 65.90 (5) (a), must approve of the transfer by the two-thirds vote of the Board's entire membership. Subsequently, the Village Clerk must post a Class 1 notice within 10 days of the action taken.
- Similarly, all transfers of funds from the contingency account must be approved by two-thirds of the Boards' membership (per Wisconsin Statutes Section 65.90 (5) (a)).

FINANCIAL PROCEDURES & INVESTMENT POLICY

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

1. Funds which are held by an external trustee and are restricted in their investment by terms of a trust indenture; in which case, the trust indenture shall regulate investment activities;

2. Funds granted to or held in custody by the Village, under terms which provide for or restrict their investment in a particular manner; in which case said provisions or restrictions shall regulate investment activities;

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

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

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

1. Credit Risk – The Village will minimize credit risk, which is the risk of loss due to the failure of the security issuer or backer by:

- 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, upon written recommendation by the investment portfolio manager, or for the following exceptions:

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

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

STANDARDS OF CARE & REPORTING

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

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

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

D. **Reporting Requirements:**
The Director of Administrative Services 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 Director of Administrative Services 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 Director of Administrative Services. 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, & 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 Director of Administrative Services 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 Director of Administrative Services.

B. **Preferences for Local Financial Institutions:**
All else being equal comparing financial institutions meeting the criteria set forth, the Village Board will give preference in selection to those financial institutions who maintain offices in the immediate area.

COLLATERALIZATION

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

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

1. Securities of the U.S. Treasury or U.S. Governmental Agency as defined by the Federal Reserve. If held herein, the collateral may consist of any reserves deemed acceptable by the Federal Reserve Bank to meet other reserve requirements of the Depository provided it is held in a sub-account which names the Village as beneficiary.

2. U.S. government guaranteed securities such as those issued through the Small Business Administration, provided they are fully guaranteed.

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

C. **Valuation of Collateral:**

1. Valuation: Collateral must be marked to market not less frequently than monthly and its value reported on the monthly statement.

2. Sufficiency: The value of the collateral must equal 105% of the amount requiring collateralization. Additional collateral is to be requested when the monthly statement indicates a deficiency.

D. **Substitution of Collateral:**
Collateral agreements are to prohibit the release of pledged assets without the authorization of the Director of Administrative Services, 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 Director of Administrative Services 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 Director of Administrative Services 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 & 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, at minimum, a general fund balance of 50% of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:

- Historical stability of the Village's revenues, expenditures, and mill rate.
- Timing of revenue collections in relation to payments made for operational expenditures.
- Anticipated growth in the Village's valuation and/or services to be provided to Village residents.

F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.

G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

FUND BALANCE & RESERVE FUND REQUIREMENTS

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

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

A. General Fund – The fund balance shall be, at minimum, 50% of the budgeted general fund appropriations as approved by the Village Board as of January 1 of each year. Any excess may be allocated according to the percentages outlined below, and approved by the Village Board of Trustees upon completion of the annual audit of

Village financials. Amounts over the 50% will be allocated as follows or as otherwise deemed necessary into designated reserve accounts by the Village Board:

- 10% to the Levy Stabilization Account;
- 15% to the GASB 45/OPEB Designated Account;
- 25% to the DPW Equipment Reserve Fund;
- 25% to the Future Building Projects Fund;
- 15% to the Administrative Services Capital Fund;
- 10% to the Public Safety Capital Fund.

B. Sanitary Sewer Reserve Fund – The fund balance range for the Sanitary Sewer Reserve Fund shall not be less than 75% and not more than 125% of the annual residential and commercial billings of the operation.

C. Stormwater Reserve Fund – The fund balance of the Stormwater Reserve Fund shall not be less than 75% of the annual expenditures.

D. Public Safety Communications Fund – The fund balance shall not be less than 30% of the current year operating budget as approved by the Village Board as of January 1 of each year. Surplus funds shall be allocated to the Public Safety Communications Capital Reserve Fund.

E. DPW 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. Public Safety Communications Capital Fund – Monies are designated based on the Public Safety Communication contract with the seven North Shore communities (Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, Whitefish Bay). The monies are for the future upgrade or replacement of technology, equipment, facility, or other capital needs of the Communications Center or Records Management System as well as provide funding for the Public Safety Answering Point State of Wisconsin Department of Military Affairs Grant.

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

J. North Shore Library Operating Fund - The fund balance shall be at minimum 10% of the budgeted expenditures as approved by the Library Board as of January 1 of each year.

DEBT MANAGEMENT POLICY

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

A. Long-term debt will be issued only for objects or purposes having a period of probable usefulness of at least five years. Long-term debt will be utilized so as to not exceed fifty (50%) percent of the statutory limits, unless limited and extenuating circumstances exist.

B. Short-term debt should be limited but may be issued whenever appropriate for objects or purposes having a period of probable usefulness of at least five years, when deemed financially prudent.

C. Debt maturity will not exceed the lesser of: the useful life, or the period of probable usefulness of the object or purpose so financed.

D. The annual operating budgets of all funds will be maintained so as to ensure the full and timely repayment of debt principal and interest due that year.

E. The total amount of outstanding debt will comply with Wisconsin State Statutes.

F. Good communications will be maintained with bond rating agencies, bond counsel, banks, financial advisors, and other involved in debt issuance and management.

G. Comprehensive annual financial reports and official statements will reflect the Village's commitment to full and open disclosure concerning debt.

H. The Village shall maintain a Tax Levy Stabilization Designated Fund to provide the appropriate financial resources to stabilize debt payments and minimize the increase in annual tax levy allocation for debt service.

I. Revenues collected from the Village owned cell tower shall be designated to the specified Capital Funds for one-time purchases.

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 Administrative Services.

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 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. 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. 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 ensure that the purchase order requests 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, within five (5) days of receipt of an invoice.
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. Department heads should review monthly financial reports. Any line items that are above the annual allocation should be brought to the attention of the Village Manager by the 10th day of the month in which it exceeds the budgetary expense. The Department Head is responsible for completing the Budget adjusted form with recommendation to correct.
9. Policy Review - This policy will be reviewed annually by the Director of Administrative Services, the Village Manager, and the Finance and Administration Committee during the annual budget approval process.

1. Purchases under $1,000

Whenever possible, at least two informal (verbal, internet, etc.) price quotations should 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 $1,000 and under $5000

As possible, at least two informal (verbal, internet) price quotations should be obtained prior to making the purchase.

The purchase order requisition for the item must be entered into the Village's financial software preferably prior to but within 5 days of making the purchase. Upon obtaining a receipt or invoice, the requisition is forwarded on to the Director of Administrative Services 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 $5,000 and greater

Department Heads or their designees are responsible for obtaining and documenting at least three formal (written) price quotations, if possible for the proposed purchase. If the selected vendor does not offer the lowest price, the request should include an explanation of why another vendor is recommended.

This purchase order requisition must be included with the invoice and forwarded to the Director of Administrative Services 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 within 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 are 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 $25,000, the department head shall consider utilizing a formal Request for Proposal 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 Administrative Services. The Department Head and selection committee (if applicable) will then review the proposals and make a recommendation to the Village Board.

h) Service contracts or agreements should be reviewed by the Village Insurance Company and the Village Attorney, as necessary, and placed on file with the Village Director of Administrative Services.

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. Professional services
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. 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 Administrative Services. In Village Hall, the designee in charge of the petty cash funds is responsible for entering in all the petty cash expenditures.

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 Administrative Services. 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 Administrative Services. Once approved, an accounts payable check or ACH transfer is issued 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 for all purchases, provided there are no fees for use of the credit card. The Director of Administrative Services shall administer the use of the Village credit card. All credit card receipts shall be submitted to the Department of Administrative Services within three (3) days of purchase. All purchases must be made in accordance with the Village Policy. Non-Compliance will result in revocation of privileges of the credit card for future purchasing.

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 Administrative Services.

At no time is the credit card user permitted to use the Village credit card for any purchases 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.

The Director of Administrative Services shall recommend to the Village Manager which employee shall be granted a Village credit card and credit limit for each issued credit card.

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 Administrative Services 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

It is the responsibility of the Administrative Department for accounts receivable. Each department will be provided training and administer their department billings into the Accounts Receivable system. If the billing is due to the charge of a consultant, the billing invoice is also attached to the consultant invoice for payables to ensure the Village Manager is aware of billing. The Director of Administrative Services reviews and posts billing in Accounts Receivable weekly in the financial software.

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 Administrative Services 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 $25,000 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.

Purchasing Authority

- 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 up to the annual budgeted amount.

- 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 up to the annual budget amount.
- The Village Manager has the authority to purchase equipment replacement and capital items up to the amount approved by the Village Board of Trustees and reflected in budget supplementary information.
- The Village Manager has the authority to make payment on professional and contractual services and 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/Rescue, 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.
- The Village Manager has the authority to administer and make payment on expenses to implement the day to day expenses of the annual budget.

BILLING/ACCOUNTS RECEIVABLE COLLECTION POLICY

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

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

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

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

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

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 Director of Administrative Services 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 prefer system controlled on-line transactional environments with appropriate security and audit trails.

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

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

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

K. No one individual is to handle a cash transaction from receipt to deposit. If a department is unable to separate the receipt of cash and deposit function due to staffing limitations, a responsible employee independent from these functions (normally a department head or administrative senior employee) must be designated to verify that

the total amount received equals the total amount deposited. This should be done daily, but no less than once a week.

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

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

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

O. Segregation of deposit duties: The Director of Administrative Services and/or the Assistant Village Manager shall have the responsibility for creating all deposits for the Village. Bank couriers will be utilized to deliver cash.

Chart of Accounts-Expenditure Classifications

51100 Wages FT: Wages paid to full-time employees.

51110 Overtime: Wages paid to employees for overtime worked.

51120 Wages PT: Wages paid to part-time employees.

51160 Holiday Pay: Wages paid to employees for earned holiday pay pursuant to Personnel Manual/Collective Bargaining Agreement.

51170 Health Insurance Buyout: Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered health insurance benefit.

51180 Shift Differential/Bump Pay: Wages paid to Police Officer union employees when designated as shift commander or when shift schedule is changed on short notice pursuant to Collective Bargaining Agreement.

51190 Dental Insurance Buyout: Expenses related to payment in lieu of benefit paid to employees who do not take the Village offered dental insurance benefit.

51200 Trustees Wages: Wages paid to elected Board of Trustees.

51250 Election Wages: Wages paid to election poll workers.

51300 Election Supplies: Expenses related to the administration and operation of elections.

51400 Longevity: Expenses related to payment to employees for tenure with the Village.

51500 Wisconsin Retirement System: Expenses related to employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.

51510 Social Security: Expenses related to employer's social security and Medicare contributions made on behalf of Village employees.

51520 Life Insurance: Expenses related to employee's life insurance premium net of employee's contribution where applicable.

51530 Health Insurance: Expenses related to employee's health insurance premium net of employee's contribution where applicable.

51540 Dental Insurance: Expenses related to employee dental insurance premium net of employee's contribution where applicable.

51800 Recruitment: Expenses related to advertisement or expense related to the recruitment and hiring of employees.

52000 Facility Maintenance & Supplies: Expenses related to materials, maintenance, and repair of facilities.

52010 Cleaning and Janitorial Services: Expense related to cleaning and janitorial services of facilities.

52020 HVAC Maintenance: Expenses related to heating, ventilation, and air conditioning systems.

52080 Special Legal Services: Expenses related to legal counsel outside the scope of the retainer agreement.

52090 HOC Fees: Expenses related to fees paid to the House of Correction for offsite housing of prisoners.

52100 Contractual Services: Expenses related to service provided by an outside contractor.

52110 Legal Counsel-Contracted: Expenses related to legal counsel within the scope of the retainer contract.

52130 Legal Counsel-Personnel: Expenses related to legal counsel for labor and personnel related issues.

52140 Audit Services: Expenses related to conducting the annual audit of the financial statements.

52150 MADACC: Expenses related to Milwaukee Area Domestic Animal Control Commission.

52160 Engineering: Expenses related to engineering consulting services.

52170 Public Health Services: Expenses related to contracted services provided by the North Shore Health Department.

52180 Private Property II: Expenses related to sewer lateral infiltration and inflow rehabilitation to reduce clear water from the sanitary system.

52190 Assessor Services: Expenses related to contracted assessor services.

52200 Utilities: Expenses related to electric, water, stormwater and natural gas usage.

52210 Telecommunications: Expenses related to communications for maintaining services.

52240 North Shore Fire Department: Expenses related to services provided by the North Shore Fire Department.

52250 Computer Support Services: Expenses related to computer related software and internet maintenance, workstation, radio and updates.

52260 Benefit Administration Fees: Expenses related to administering the Section 125 and Health Reimbursement accounts.

52270 North Shore Library: Expenses related to service and operations provided by the North Shore Library.

52290 Banking Fees: Expenses related to bank accounts and investment management fees.

52300 Materials & Supplies: Expenses related to tangible items used or consumed in department operations.

52310 Fleet Maintenance: Expenses related to maintenance of Village vehicles and equipment.

52320 Lift Station Maintenance: Expenses related to maintenance of lift stations.

52330 Tools: Expenses related to purchasing of tools for the maintenance and operation of equipment, vehicles and facilities.

52340 Diggers Hotline: Expenses related to the locating and marking of public and underground utilities.

52350 Community Events: Expenses related to Village sponsored community events.

52360 Licensing and Maintenance: Expenses related to licensing and maintenance.

52370 Bond Issuance Fees: Expenses related to Bond Counsel for debt issuance.

52380 Financial Advising Services: Expenses related to financial advising services.

52400 Misc. Collection Materials: Expenses related to circulated items that are not books, DVDs or periodicals.

52410 Periodicals: Expenses related to magazines and newspapers.

52420 Adult Books: Expenses related to books for adult collection.

52430 Juvenile Books: Expense related to books for children/teen's collection.

52440 DVDs Adult: Expenses related to adult DVDs.

52450 DVDs Juvenile: Expenses related to juvenile DVDs.

52460 Lost Books Replacements: Expense related to materials that have been lost or damaged.

52470 Adult Programming: Expenses related to adult programming.

52480 Juvenile Programming: Expenses related to juvenile programming.

52500 Building Inspections: Expenses related to contracted building expense and expenses related to the issuance of building permits.

53000 Administrative: Expenses related to administrative operations.

53110 Postage: Expenses related to the mailing of letters and packages.

53210 Dues & Subscriptions: Expenses related to professional organizations membership dues, subscriptions, and publications.

53220 Training, Safety & Certification: Expenses related to training, conferences and seminars, including registration, tuition, travel and expenses associated with the training, safety, certification and professional development of employees.

53230 Wellness: Expense related to the wellness program.

53240 Publications/Printing: Expenses related to required legal publications.

53260 Ammunition: Expenses relating to the purchasing of ammunition for Police Department weapons and training.

53270 Culvert Materials: Expenses related to materials and supplies associated with culverts for stormwater management infrastructure.

53280 Landscaping Materials: Expenses related to landscaping materials associated with landscape repair and restoration.

53290 Excavation and Disposal: Expenses related to purchase of and disposal of materials in the repair of dilapidated stormwater ditches.

53300 Uniform Supplies: Expenses related to uniform and clothing allowance and supplies.

53330 Medical Supplies: Expenses related to materials and supplies to provide emergency medical services.

53340 Winter Operations: Expenses related to winter snow and ice removal operations.

53400 Fuel Maintenance: Expenses related to the purchasing of fuel, lubrications and dispensing equipment.

53420 Construction Materials: Expenses related to construction and infrastructure improvement projects.

53500 Equipment Replacement: Expenses related to replacement of equipment.

53510 Maintenance Contracts: Expenses related to expenses for maintenance contracts.

53600 Equipment Rental: Expenses related to renting equipment for projects.

53700 Tipping Fees: Expenses related to the disposal of garbage and recycling materials.

53760 Fire Insurance Dues: Expenses related to fire insurance premiums.

53770 Yard Waste Tub Grinding: Expenses related to the manufacturing of mulch from residential yard waste.

53900 Employee Recognition: Expenses related to the employee recognition program.

54000 Street Maintenance: Expenses related to the maintenance of streets, including asphalt maintenance and repairs.

54010 Crack Sealing & Striping: Expenses related to the materials that are needed for sealing and striping the cracks in Village roads.

54020 Construction Supplies: Expenses related to the supplies necessary to carry out construction projects.

54100 Stormwater Management: Expenses related to managing the stormwater within the Village.

54350 Baseball Field: Expenses related to materials and supplies associated with the maintenance of the Ellsworth Park baseball field.

54500 Signage: Expenses related to the purchase of public right-of-way, facility, or event signage.

54600 Forestry & Landscaping: Expenses related to the maintenance of the Village's tree population and landscaping.

54650 Tree Disease Mitigation: Expenses related to the prevention or mitigation of tree disease.

55000 Contingency: Expenses related to budgeted amount available to transfer to accounts for unexpected expenditures.

55010 COVID Contingency: Expenses related to the COVID-19 pandemic.

55100 General Liability: Expenses related to property and liability insurance premiums to protect from insurance claims related to bodily injuries, and property damage arising from business operations.

55110 Automobile Liability: Expenses related to automobile liability insurance premiums to protect from insurance claims related to auto.

55120 Boiler Insurance: Expenses related to boiler liability insurance premiums to cover the cost of repairs to replace the buildings boiler system.

55130 Worker's Compensation: Expenses related to Workers compensation insurance premiums to protect from insurance claims related to employee injuries.

55150 Commercial Crime Policy: Expenses related to commercial crime insurance premiums.

55160 Property Insurance: Expenses related to Property insurance premium expenses to provide financial reimbursement in the event of damage, theft or injury to someone.

55170 Public Official Bonds: Expenses related to public official error and omission insurance premiums.

55180 Police Professional Liability: Expenses related to Police Professional insurance premium expenses to protect against personal injury or property damage caused by wrongful act committed by or on behalf of a public entity while conduction law enforcement activities or operations.

55190 GASB 45/Accured Benefit Obligations: Expenses related to payment of contracted or authorized expenses for retired employees.

55200 Tax Refunds/Uncollectible: Expenses related to Villages portion of uncollected personal property taxes.

55910 Municipal Code: Expenses related to fees to codify and maintain the municipal code.

55920 Code Enforcement: Contracted services expense for enforcement of Municipal Code.

55930 Zoning & Planning: Expenses related to contracted services for Village zoning and planning.

56240 2021 A General Obligation: Expenses related to General Obligation Bond from 2021 borrowing.

56110 NSFD Station #5: Expenses related to debt service payment for fire department- funds received from North Shore Fire Department.

56120 General Obligation Debt: Expenses related to debt service payments for the Bayside Communications Center.

56140 General Obligation Debt: Expenses related to principal payment on unfunded liability for the retirement system.

56160 2011 General Obligation: Expenses related to principal payment on General Obligation Bond from 2011 borrowing.

56170 Principal Redemption on CWFL: Expenses related to principal payment for Clean Water Fund Loan.

56180 Principal Redemption on Bond: Expenses related to principal payment on General Obligation Bond from 2014 borrowing.

56190 2016 General Obligation: Expenses related to principal payment on General Obligation Bond from 2016 borrowing.

56200 2018 General Obligation: Expenses related to principal payment on General Obligation Bond from 2018 borrowing.

56210 Interest on Bond: Expenses related to Interest payment on General Obligation Bond.

56230 Unfunded Liability Interest: Expenses related to interest payments on loans.

56240 2021 B General Obligation: Expenses related to General Obligation Bond from 2021 borrowing.

56260 Interest on Clean Water Fund Loan: Expenses related to interest payment for Clean Water Fund loan.

57000 Depreciation: Expenses related to ECMAR and Clean Water Fund Loan.

58010 Capital Projects: Expenses related to capital project purchases over $5,000.

58020 Capital Lease: Expenses related to the vehicle or equipment leasing.

58030 Capital Equipment: Expenses related to capital equipment purchases over $5,000.

59000 Administrative/Transfer to: Account used to transfer funds from one fund to another fund.

PERFORMANCE OVERVIEW

2024 Accomplishments

The Village had a strong 2024 comprised of numerous accomplishments furthering the five strategic initiatives of Fiscal Integrity, Service Excellence, Connected Communication, Sustainable Resilience, and Community Collaboration. While it is easy to get caught up in day-to-day operations, it is important to reflect on what has been accomplished over the past year.

Accomplishments take various forms from completing goals to receiving awards and honors for programs and initiatives. Prominent goals accomplished in 2024 include:

- Developed and hosted the inaugural Bayside Youth Citizens Academy
- Hosted 2nd annual Bayside Citizens Academy
- Applied for $12,391,042.15 and awarded $1,934,798.60 in grants
- Completed safety pruning of all Village right-of-way trees
- Completed the Regent Road, Bay Point Rd, and Tennyson Drive stormwater and road reconstruction project
- Implemented 2024-2029 long-term financial plan
- 2023 audit was completed with no new material weaknesses
- Maintained Aa2 bond rating
- Received GFOA Distinguished Budget Presentation Award
- Received GFOA Certificate of Achievement for Financial Reporting
- Achieved 45 second dispatch call handling time
- Cleaned 27,805 feet of sanitary sewer main
- Replaced 22 driveway culverts
- Completed 118 special pick-ups
- Hosted 4th of July Parade, Fall Fest, Recycling Days, Clean Up Day, myCrew Night, myBlue Night, "Stuff the Squad" Food Drive, and Drug Take Back Day
- Hosted inaugural myWheels by myBlue Car Show with 52 vehicle participants.
- Supported 32,569 website visitors, year-to-date.
- Achieved a 69% open rate on the Bayside Buzz
- Collected 894 tons of garbage, and 291 tons of recycling, year-to-date.
- Received Tree City USA, Bird City USA, Monarch City USA, and Bee City USA designation
- Collected 411 pounds of prescription drugs, year-to-date.
- Initiated 1,106 myBlue contacts, year-to-date.
- Managed 1,826 Access Bayside requests, year-to-date.
- Processed 538 building permits, year-to-date.
- Acknowledged Access Bayside requests within .3 days, on average
- Completed Access Bayside requests, within 4 days, on average
- Implemented AI Search function on the Village website
- Administered permitting, inspection, and public coordination of the completion of Bayside Middle School and The Symphony at OneNorth
- Worked with stakeholders on the I-43 Reconstruction project
- Began planning with WI Department of Transportation for State Highway 32 reconstruction
- The PSAP was submitted and $611,842 was secured via grant from the State Department of Military Affairs
- Collaborated with MMSD on the implementation of the Private Property Inflow & Infiltration Program
- Administered 3 elections (1 in progress) and assisted 3,110 voters, year-to-date.

Certificate of Achievement
Financial Reporting
MONARCH CITY
USA
BEE CITY USA

2024 Fiscal Integrity Goals

Goal 1: Sound Financial Management — 91.66%

100% — Achieve recognition of excellence in financial reporting by receiving the GFOA Triple Crown in Financial Reporting, including the Certificate of Achievement for Excellence in Financial Reporting, ACFR Award for Comprehensive Annual Financial Reporting, and Popular Annual Financial Report (PAFR).

- The GFOA Triple Crown was received by the Village. Bayside is one of seven (7) communities in Wisconsin and 351 nationwide to receive the Triple Crown.

100% — Conduct a thorough financial audit for the fiscal year 2024, achieving a successful audit outcome with no new material weaknesses identified in the organization's internal controls and reducing auditor-generate journal entries by at least 10% compared to the previous fiscal year to enhance financial accuracy.

- The 2024 audit was completed with no new material weaknesses. Numerous processes have been revised and simplified to reduce journal entries, which have been reduced by 50%, since 2022.

75% — Host quarterly staff training in financial management to enhance literacy, efficiency, and accuracy in financial reporting, identifying, assessing, integrating, and monitoring financial management enhancement of staff.

- Staff training has been held on various subjects, including fifteen (15) year to date. Trainings were held at different intervals, with each department identifying needs and methods to enhance financial processes.

Goal 2: Financial Stability — 66.66%

75% — Identify and secure $400,000 in new revenue sources, operational savings, collaboration, grants, etc.

- The Village has applied for 17 grants totaling $12,391,042 year to date. Of this, $1,933,527.60 has been awarded, year to date, with $10,457,514.55 pending application review.

50% — Administer 2024 Budget and develop 2025 Budget plan by the end of the fiscal year, through ensuring that expenditures align with allocated resources and financial goals and regularly reporting budget performance to stakeholders.

- The 2024 Budget is currently being administered. At the current time, expenditures are trending in line with budget and revenues are at or exceeding budget. The 2025 Budget is currently being developed in line with the finalized guidelines the Village Board has set forth. Financial status reports are reported monthly.

75% — Actively monitor, scan, and implement measures to mitigate economic impacts, with a particular focus on staffing and retention challenges. This will involved regular assessments, workforce retention strategies, and adjustments to ensure the organization remains resilient in the face of economic fluctuations; and proactively address and mitigate the economic impacts of inflation and supply chain disruptions by entering appropriate service contracts where applicable.

- Staffing and retention challenges have been addressed by each department, an employee survey was administered, a new morale-engagement-wellness committee was formed, and numerous other workplace and culture initiatives have been implemented.

Goal 3: Collaborative Service Enhancements — 91.66%

75% — Continue the successful implementation of joint IT services for North Shore Communities and achieve a significant milestone by expanding dispatching services to one additional agency and continued enhancement of efficiency, reducing costs, cuber security, and technology infrastructure.

- The joint IT initiative has successfully onboarded the North Shore Health Department, has begun to support the North Shore Library, and has implemented technological infrastructure to the new facility housing the North Shore Fire and Health Departments.

100% — Submit the annual grant submission as the primary Public Safety Answering Point (PSAP) to secure funding and resources aimed at enhancing and expanding Dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders. The grant proposal will focus on improving emergency response capabilities, communication systems, and collaborative efforts with key stakeholders.

- The PSAP was submitted and $611,842 was secured via grant from the State Department of Military Affairs. The Village has met with each individual PSAP within Milwaukee County and is currently developing areas for future collaboration.

100% — Collaborate with North Shore Fire, North Shore Health, Bayside Communications Center, and North Shore Police Departments to successfully establish a Case Management Worker position aimed at reducing the strain on public safety resources and addressing emerging trends in social services and mental health.

- The Case Manager position was established. Year to date, the case worker has worked on 4 cases in Bayside.

2024 Community Collaboration Goals

Goal 1: Neighborhood Stability - 75%

75% — Reimagine and successfully implement the myBlue Police Officer sector focus program, developing a comprehensive implementation plan that outlines the roll out strategy, training requirements, and performance metrics for officers as well as train and empower officers to actively engage with residents in their assigned sectors, with the goal of knowing residents on a first-name basis and being known likewise, with the aim of enhancing community engagement and personal connections with residents.

- To enhance community engagement and personal connections with residents, officers were given a goal of performing an act of direct engagement with the community on each shift they worked. Through August of 2024, officers have conducted 1,038 acts of community engagement, surpassing the 862 acts of community engagement conducted by the department in the year of 2023.

75% — Revamp the property maintenance process by focusing on problem identification and successful resolution of property maintenance issues in an expected manner, both proactively and reactively. This will include identifying an appropriate staffing model to address these issues effectively and prevent the 'broken window theory' from taking hold, developing streamlined procedures and workflows for the successful resolution of property maintenance issues, targeting a 50% reduction in the average resolution time compared to the current baseline, conducting a comprehensive review and identify the most suitable staffing model that aligns with the identified needs and goals, including allocating resources as necessary to meet the property maintenance demands effectively.

- The property maintenance process was revamped, with each issue being process mapped and responsibilities identified, reallocation of some issues to other departments to better align with departmental mission, and acknowledge a specific myBlue officer being assigned to property maintenance cases. To date, 59 cases have been processed through Access Bayside. The average day to acknowledge a case is 1.1, while the average days to resolve a case is 12.1, which is a 50% reduction in the average days to acknowledge a case, and a 71% reduction in the average days to resolve a case from 2023.

75% — Successfully implement a Directed Patrol Program within the Police Department, with monthly reporting and evaluation, defining patrol objectives and report on key performance metrics monthly, to enhance vehicular, bicycle, and pedestrian safety throughout the Village.

- The Police Department has implemented the program, identifying three locations per month to analyze traffic and speed data monthly. Year to date, average speeds at each of the locations have been within two miles per hour of the respective posted speed limit for that location:
  - January - Regent Road, Fairy Chasm Road, Ellsworth Lane
  - February - Regent Road, Fairy Chasm Road, Ellsworth Lane
  - March - Regent Road, Fairy Chasm Road, Ellsworth Lane
  - April - Brown Deer Road, Lake Drive, Port Washington Road
  - May - Brown Deer Road, Lake Drive, Port Washington Road
  - June - Port Washington Road, Fairy Chasm Road, Brown Deer Road

Goal 2: Community Enrichment — 66%

100% — Host a Citizens Academy and expand the class size to accommodate 15 participants for the upcoming session, ensuring an inclusive and informative experience, with the aim of successfully conducting the expanded class in Winter 2024.

- The second annual Citizens Academy was held with 12 participants in the winter/spring of 2024. Participants graduated before the Village Board on April 19, 2024. Survey results again indicated an overwhelming positive experience for participants.

100% — Introduce a Youth Citizens Academy, designed to educate and engage young residents aged 14-18 in local government processes through innovative and interactive methods, inspiring 15 youth attendees in engaging hands-on activities, mock government activities, cultivating an informed and enthusiastic generation of community leaders in summer, 2024.

- The inaugural Youth Citizens Academy was held and included seven (7) participants and included five (5) sessions held over the summer. Survey results indicated a positive first year experience for participants.

0% — Launch a Police Citizens Academy program with the objective of building trust and fostering positive community-police relationships, successfully acuate and involve 15 community members through hands-on training, workshops, and ride-along experiences, empowering them with insights into police operations and procedures in fall 2024.

- The Police Citizens Academy was put on hold until next year as the minimum number of participants was not reached.

Goal 3: Cooperative Partnerships — 50%

50% — Coordinate and collaborate with the Wisconsin Department of Transportation (WisDOT) on the I-43 project.

- The Village continues to work directly with the Wisconsin DOT on impacts related to the I-43 construction.

75% — Establish and execute a comprehensive partnership and education program focused on reducing plastic bag usage in the community, achieving a measurable reduction of at least 20% plastic bag consumption compared to the previous year through collaborative efforts with residents, local businesses, educational institutions, and community outreach programs.

- The Ban the Bag campaign and Resolve to Reuse campaign were both launched and promoted this year. Calculating the volume of bags collected is challenging, and this communication and education effort is long term.

50% — Collaborate effectively with Schlitz Audubon Nature Center (SANC) on environmental education initiatives to expand outreach and impact, developing and delivering a series of engaging environmental education programs in partnership with SANC, reaching a minimum of 250 students and community members, with documented improvements in environmental awareness and practices.

- The Village is partnering with Sweetwater as well as the SANC to host an environmental education initiative in October 2024. The Village has created an adopt-a-drain program, with ten (10) drains adopted thus far. The Village has also conducted surveys on Green Infrastructure to assist in tailoring education and training materials.

BAYSIDE POLICE

POLICE
BAYSIDE

2024 Connected Communication Goals

Goal 1: Public Outreach - 41.66%
75% - Establish additional outreach platforms to enhance communication and engagement with residents for Village updates.

- The Village has established a program to deploy sandwich boards with QR codes in project areas to allow residents to access current information on projects. The Village continues to deploy signage for various events in and around the community.

25% - Conduct one myBlue community event per police work shift and one myCrew event in 2024, focusing on event development at the shift level to ensure consistent community engagement, defining success through monitoring participant feedback, community satisfaction, and participation levels.

- The myBlue third shift hosted the annual myBlue Night Out event on August 8, 2024. The myBlue second shift is hosted the first annual myWheels by myBlue Car Show on September 7, 2024. The myBlue first shift is hosting a "Stuff the Squad" food drive to benefit a local food pantry on November 2, 2024.

25% - Enhance and expand the respective ride-along/sit-along programs within the police, dispatch, and public works departments to provide a more immersive and informative experience for participants, revamp program guidelines, develop tailored training materials, and increase participant engagement.

- Village departments are exploring enhanced ways to engage with the public to educate the general public on the intricacies of operations. Ride Along policies were updated in the Police Department and the BCC has hosted seventeen (17) officers year to date with sit alongs.

Goal 2: Digital Service - 25%
25% - Identify and implement a program to provide real-time updates and information to residents and visitors, ensuring that emergency notifications and updates are delivered promptly to enhance communication.

- The Village is currently working with its new service provider to determine the ability to achieve the goal.

25% - Implement an integrated payment system into Access Bayside, with a comprehensive integration process that ensures seamless payment processing for residents and stakeholders, demonstrating improved convenience and efficiency in online transactions.

- The Village has launched a new online building permits application process with integrated payments on the Village website. Additional processes with integrated payment are currently being developed.

25% - Develop and launch the 'Life of a Dispatcher/Police Officer/Public Works employee', creating engaging content that provides insights into the daily responsibilities and challenges of various Village employees, thereby increasing public understanding and appreciation as well as recruitment and retention of the vital work done by various public servants.

- The concept for the videos has been established. The Village is identifying resources to assist with the project.

Goal 3: Residential Resources - 33.3%
75% - Successfully administer four elections in 2024, while proactively promoting the absentee voting process to achieve a 10% increase in absentee voting participation compared to the previous year. This goal will be accomplished through targeted outreach, improved absentee voting procedures, and voter education initiatives, with results monitored and reported after each election.

- The February election was cancelled. The April election was administered, with a 42% voter turnout. Absentee voting represented 19.71% of turnout, a change of -12% from 2023. The August election was administered, with a 51.26% voter turnout. Absentee voting represented 21.76% turnout. Implementation of the 2024 November General Election is currently ongoing.

25% - Promote and expand the utilization of Ellsworth Park by enhancing or revising court layouts and providing additional opportunities for tennis and pickleball enthusiasts as well as other recreational opportunities.

- Due to costs and contractor availability, this initiative has been delayed until early 2025.

0% - Launch and promote the Village Resident Sustainability Passport program, encouraging property owners to implement various sustainability measures, showcasing their commitment to sustainability and improving the overall environmental impact of our community.

- The project is scheduled to begin later in 2024.

2024 Service Excellence Goals

Goal 1: Performance Management - 33.3%
50% - Revise and optimize the performance management monitoring program to align with our strategic values, defining key performance indicators that reflect values and objectives, setting measurable targets for each department, and implementing regular performance reviews.

- Current metrics are being reviewed for quality control purposes. As part of the 2025 budget process, all metrics are being examined for applicability, relevance, and performance outcomes.

100% - Implement a comprehensive training program on service excellence for all employees, focusing on improving customer service skills, enhancing communication, and fostering a culture of service excellence.

- Staff has attended 74 training sessions through CVMIC, focused on training and service excellence.

50% - Maintain accreditation requirements for the police and dispatch departments, successfully completing the annual accreditation review by the designated accreditation bodies with all requirements met or exceeded, and with no major non-compliance findings.

- The Police Department received its CORE Accreditation recertification in April of 2024. The Department is updating all its policies and has received approval on Chapters 1-7 from the Village Board. BCC has received accreditation again from WILEAG for the periods of 2023-2025.

Goal 2: Innovative Advancement - 50%
75% - Implement an AI-driven data analytics system to improve decision-making, operational efficiency, and citizen services, through conducting an assessment of data needs and challenges, identifying areas where AI can make the most impact, and integrating AI technology into key processes, such as data analysis, citizen inquiries, and resource allocation, with the aim of increasing efficiency and effectiveness. Provide relevant training to government employees to ensure they can effectively work with AI tools and leverage the technology for better outcomes.

- AI is now being used in daily operations throughout the Village. A couple examples include the Village's website now includes an AI search engine and IT utilizes AI to assist with cyber security efforts.

50% - Complete implementation of Next Generation 911 services for BCC, which will include upgraded call routing, Text-to-911 capabilities, and improved data sharing with emergency responders.

- BCC and IT have been working with various vendors to complete this initiative (Next Gen Initiative). To date, the site survey and circuits have been completed. Additionally, SIP licenses and VIPER configuration for phone systems are in place and new routers are being staged to complete the project in December 2024.

25% - Implement a new building services department service request system for the public, which will include online submission of permit requests and the integration of a payment system for fee payments.

- The new building permitting process with an integrated payment system has been implemented and is being utilized by the public. Additional processes are being developed and implemented.

Goal 3: Employee Development - 58.33%
75% - Establish an internal Morale, Wellness, and Recognition Committee with a minimum of 5 recruited members from different departments, supported by adequate resources, to develop and initiate a comprehensive plan for improving employee morale, wellness, and recognition within the organization.

- The Committee has been established and has met each quarter. The Committee continues to discuss potential initiatives and enhancements in the workplace.

50% - Develop and implement a formal leadership program aimed at identifying and training future staff leadership. This program will involve selecting and training a cohort of potential leaders in leadership skills and competencies. Simultaneously, develop a leadership program alumni program to engage and harness the expertise

of staff who have completed leadership training.

- Staff have utilized the CVMIC leadership programs extensively. Year to date, the Police Department has participated in four (4) CVMIC leadership training programs. the BCC has participated in 57 CVMIC leadership training programs. The Public Works Department has participated in eight (8) leadership training programs. Village Hall staff has participated in five (5) CVMIC leadership training programs.

50% - Implement, communicate, and strengthen the core BELONG values throughout the organization. Measure progress through employee surveys, track participation in related training and activities, and ensure resources are provided to support the integration of these values into daily work routines.

- The 2024 employee survey was administered, and the Morale-Engagement-Wellness Committee has begun work on identifying areas of opportunity and agenda items to enhance the workplace. Additionally, employee stay interviews was implemented in 2024 with multiple being held thus far. The MEW Committee went over the employee survey results and brainstormed recommendations or ideas on how to address areas of concern as well as how to ensure the positive responses remain positive. The committee also planned an interdepartmental event to encourage employee connection.

2024 Sustainable Resilience Goals

Goal 1: Environmental Infrastructure - 83.33%
100% - Expand the Adopt-A-Tree Program by 10% to increase community engagement and enhance tree diversity within the Village's right-of-way, ensuring newly adopted trees represent species that currently make up less than 5% of the tree population in the Village's right-of-way.

- The 2024 Adopt-A-Tree program was coordinated with 43 trees being planted. This represents a 12% decrease from 2023. Since 2020, 364 trees have been planted through the program.

50% - Successfully implement the MMSD Private Property Inflow and Infiltration project to significantly reduce sanitary sewer flows on the east side of the Village. By October 31, 2024, complete the installation and upgrading of private property systems in studied areas, resulting in a measurable reduction of sanitary sewer flows compared to the baseline.

- The PPII Pilot Project has been bid on, awarded, and has a construction schedule in progress. The project is anticipated to be completed by the end of 2024, with no costs to the Village.

100% - Initiate and complete the Village right-of-way tree trimming project in the southern half of the Village by March 31, 2024. This project will involve systematic trimming and maintenance of trees within the right-of-way to enhance safety and aesthetics. The goal is to ensure that at least 90% of identified trees in the southern half of the Village are properly trimmed and maintained within the specified timeframe.

- The tree trimming project was completed with all trees identified being trimmed and maintained.

Goal 2: Stormwater Mitigation - 83.33%
25% - Design and initiate stormwater projects based on the findings of the 2023 Stormwater Management Study, prioritizing high-impact areas to proactively address changing weather patterns related to climate change, with the aim of reducing large rain event flood risks and improving water management in the community.

- The Wisconsin DNR is in the final stages of review for the 2023 Stormwater Management Study. Once approved, the Village will develop and initiate projects for implementation.

50% - Complete the comprehensive inspection of underground stormwater infrastructure, including piping, and develop a workplan to address deteriorated infrastructure and implement the 2024 Private Property Residential Culvert Program, ensuring the timely inspection and maintenance of culverts in 2024 road project areas.

- The 2024 private property residential culvert replacement program has been completed. The inspection of underground stormwater infrastructure is in progress.

100% - Implement a comprehensive resident education program focused on promoting the benefits of mulching grass, raising awareness about fertilizer impacts, and educating on other factors that affect water quality, in compliance with the Village's WI DNR MS4 stormwater permit, conducting at least four educational workshops or outreach events, reaching 500 residents, and distribute educational materials to 1,000 households, with the goal of fostering better water quality practices within the community.

- The Village partners with Sweetwater to educate the public on stormwater management through the MS4 permit. Specific monthly communications have been implemented and were further highlighted both at myCrew Night as well as the development of the Green Infrastructure Guide.

Goal 3: Green Stewardship - 66.66%
50% - Promote and facilitate the adoption of green practices and infrastructure within our community, encouraging the implementation of sustainable, energy-efficient, and stormwater management resilient solutions, engaging 500 community members or businesses in workshops, campaigns, or initiatives that promote and guide the implementation of at least two green solutions, contributing to the long-term sustainability and resilience of our community.

- The Village partners with Sweetwater to educate the public on stormwater management through the MS4 permit. Monthly issue specific communications have been implemented and were further highlighted both at myCrew Night as well as the development of the Green Infrastructure Guide.

100% - Achieve a 10% reduction in salt purchasing for the 2024-25 season by efficiently incorporating the use of salt brine in our winter road maintenance operations, with the aim of significantly decreasing our reliance on traditional salt application methods while maintaining road safety and minimizing environmental impact.

- The team has been reducing the overall salt purchased from year to year. Through calibrated equipment, training, smart salting practices, and the introduction of bring, the team has significantly reduced its overall salt usage. In 2023, 576 tons of salt was purchased; in 2024, 456 tons of salt was purchased; and for 2025, 312 tons of salt was purchased.

50% - Collaborate with community partners to establish an educational partnership for the Adopt-a-Drain (AAD) program, including joint educational initiatives and outreach efforts to increase awareness and participation in the AAD program, aiming to achieve a 35% adoption rate for drains within the community within the next year.

- The Adopt-A-Drain program has been launched. To date, 10 drains have been adopted, which represents 7.5% of the drains in the Village.

Strategic Initiatives

The Village of Bayside's vision and mission statements create clear direction in daily operations and long-term goal accomplishment. In promoting the vision and mission statements, the Village adopted six strategic initiatives to focus, track, and share community progress.

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.

For each of these strategic initiatives, the Village will:

- Monitor progress of measurements through the Community Dashboard.
- Make results readily available for public information.
- Engage residents on performance management and priorities.
- Advance the Village vision and mission by furthering strategic initiatives.
- Conduct historical trend analysis to identify patterns and opportunities for improvement.

Strategic Values

- **Fiscal Integrity**: Provide sound financial management and future financial stability.
  - Sound Management
  - Financial Stability
  - Collaborative Service Enhancement

- **Community Collaboration**: Maintain equitable, diverse, and inclusive community partnerships.
  - Neighborhood Stability
  - Community Enrichment
  - Cooperative Partnership

- **Connected Communication**: Provide proactive, reliable, and transparent communications.
  - Public Outreach
  - Digital Marketing
  - Customer Service

- **Operational Excellence**: Provide solution-based innovative services.
  - Performance Management
  - Innovative Advancement
  - Safety and Security

- **Sustainable Resilience**: Provide environmental stewardship and promote future resilience.
  - Environmental Infrastructure
  - Stormwater Mitigation
  - Green Stewardship

- **Employee Development:** Empower workforce through growth, well-being, and development.
  - Workforce Stability
  - Professional Development
  - Holistic Well-Being

Village of Bayside

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

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

Strategic Values

Connected Communication
Provide proactive, reliable, and transparent communications.
- Public Outreach
- Digital Marketing
- Customer Service

Fiscal Integrity
Provide sound financial management and future stability.
- Sound Management
- Financial Stability
- Collaborative Service Enhancements

Operational Excellence
Provide solution- based innovative services.
- Performance Management
- Innovative Advancement
- Safety and Security

Community Collaboration
Maintain equitable, diverse, and inclusive community partnerships.
- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

Employee Development
Empower workforce through growth, well-being, and development.
- Workforce Stability
- Professional Development
- Holistic Well-Being

Sustainable Resilience
Provide environmental stewardship and promote future resilience.
- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

Core Values

Integrity
Uphold the highest work ethic
Be open, honest, and accountable
Demonstrate fiscal responsibility

Innovation
Encourage creativity
Promote continuous improvement
Build on successes and failures

Collaboration
Foster teamwork
Seek consensus
Communicate openly and positively

Respect
Honor diverse views and backgrounds
Empower people to do their best
Treat everyone fairly

Excellence
Provide outstanding service
Lead by example
Support professional development

Celebration
Recognize accomplishments
Create an enjoyable workplace
Balance family and work

Performance Measurement

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

- Fiscal Integrity
- Operational Excellence
- Connected Communication
- Sustainable Resilience
- Community Collaboration
- Employee Development

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

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

The Village has a long-standing commitment to operational efficiency and effective service delivery, which has been recognized globally through the International City/County Management Association (ICMA) performance measurement program. Despite the program being discontinued in 2021, the Village has chosen to continue its initiatives to enhance performance measurement and service delivery.

ICMA CPM Award Background
Historically, the Village's performance measurement program has garnered accolades for excellence from the ICMA, underscoring its dedication to innovative service delivery and operational efficiency. The ICMA's framework has provided valuable guidance in assessing and improving municipal services, fostering a culture of accountability and continuous improvement.

Current Focus and Initiatives
This year, the Village has concentrated its efforts on refining the performance measurement dashboard. The Village aims to identify best practices and strategies that can be adopted to enhance its own program and service delivery. Key initiatives include:

1. Performance Measurement Dashboard: The dashboard allows for tracking of key performance indicators, providing transparency and accountability in service delivery. This tool has become essential in evaluating the effectiveness and efficiency of operations.
2. Benchmarking: The Village actively engages in benchmarking activities to compare its performance metrics with those of similar communities. This process is invaluable in identifying areas for improvement and fostering collaboration to enhance service delivery.
3. Data Reliability and Training: Ensuring the reliability of performance data is critical. The Village is committed to training staff in performance measurement techniques and methodologies. This training ensures that all personnel involved in data collection and analysis are equipped with the skills necessary to provide accurate and reliable information.
4. Public Reporting: Reporting is a cornerstone of the Village's operational philosophy. Data is regularly reported to the public through various channels, including the budget, newsletters, and information shared

with elected officials. This practice not only keeps the community informed but also fosters trust and engagement.

5. Strategic Planning and Decision-Making: Performance data is utilized in strategic planning and operational decision-making processes. By incorporating empirical data into these critical areas, the Village can make informed decisions that align with its long-term goals and objectives.
6. Customer Service Surveys: The Village conducts and reports on customer service surveys to gather feedback from residents. This feedback is instrumental in assessing community satisfaction and identifying areas where service delivery can be improved.
7. Knowledge Sharing and Networking: The Village takes pride in sharing its knowledge and best practices with other local governments. Through presentations, site visits, and networking activities, the Village promotes collaboration and learning among municipalities.

Conclusion

The Village remains steadfast in its commitment to measuring, evaluating, and improving service delivery. Through focused efforts on performance measurement, benchmarking, public reporting, and community engagement, the Village continues to exemplify excellence in municipal governance. The ongoing dedication to these principles not only enhances the quality of services provided to residents but also strengthens the Village's reputation as a leader in effective local government.

Fiscal Integrity

Provide sound financial management and future financial stability.

In furthering the strategic initiative of fiscal integrity the Village strives to provide strong current and future financial stability. Key accomplishments in furthering fiscal integrity:

- Awarded $1,933,527.60 in grant funding.
- 2023 audit was completed with no new material weaknesses.
- Maintained Aa2 bond rating.
- Received GFOA Distinguished Budget Presentation Award.
- Received GFOA Certificate of Achievement for Financial Reporting.

Metric	Measurement	Target	Most Recent	Status	Goal
Revenues	Budget Variance	.5%	11%		Increase
Expenditures	Budget Variance	-.05%	-1%		Decrease
Monthly Finances	Completion Date (Days)	7 days	5		Maintain
Annual Audit	Material Weakness	≤ 2	1		Maintain
Bond Rating	Maintain Aa2	Aa2	Aa2		Maintain
Fund Balance	Policy Adherence	30%	37%		Maintain
Grant Dollars Awarded	Awards Secured	$300,000	$1,933,527.60		Maintain
GFOA Award	Awards Received	Yes	Yes		Maintain
CAFR Award	Awards Received	Yes	Yes		Maintain

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

*Status of metric
Green: Meets Target
Yellow: Caution
Red: Requires Action

Property Tax Levy

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

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

Analysis: Between 2014 and 2024, the property tax levy has increased 14.92%. Since 2005, a municipality can increase its levy over the amount it levied in the prior year by net new construction. Historically, the consumer price index (CPI) has increased at a rate faster than the property tax levy.

CPI vs. Property Tax Levy Increase

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

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

Analysis: The consumer price index has increased at a faster rate than the property tax levy. Levy limits and revenue constraints are still anticipated. Since 2014, the overall property tax levy has increased 14.92% while the Consumer Price Index has increased by 23.84%.

Assessed Value

Description: The total assessed value measures the combined value of all properties within the Village.

Purpose: Measuring the total assessed value provides a trend for Village property values.

Analysis: Assessed value decreased as the community and the nation went through the Great Recession. From 2010 to 2023, assessed value increased by 27%. Since 2020, the assessed value has increased by 40.15%.

Average Assessed Value

Description: The average assessed value takes the total assessed value by number of properties in the community.

Purpose: Similar to looking at expenditures per capita, the average assessed value provides the Village and residents alike with the average assessed value of a Bayside home.

Analysis: The trend provided here mirrors that of the total assessed value.

Intergovernmental Revenues as a % of Operating Revenues

Formula: Intergovernmental Operating Revenues/Gross Operating Revenues

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

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

Undesignated General Fund Balances

Formula: Unreserved fund balances/Net Operating Revenues

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

Analysis: While declining unreserved or undesignated fund balances as a percentage of net operating revenues is regarded as a warning trend, the Village is regarded as being in a solid position since it has maintained a solid and increasing fund balance. This policy sets a goal of maintaining a fund balance of at minimum, 50%, of budgeted general fund appropriations. In addition, amounts over the specified General Fund Balance are allocated to the Levy Stabilization Account, GASB 45/OPEB Designated Account, DPW Equipment Reserve Fund, Future Building Projects Fund, and Administrative Services Capital Fund.

Assessed Valuation & Direct Long-Term Debt

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

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

Analysis: The Village's net direct bonded-long term debt as a percentage of assessed valuation has been decreasing since 2014. The range is between 1.4% and 2.6% with 2023 at 1.3%. State Laws allows for up to 5.0%. Overall, this indicator is strong for the Village.

General Government Expenditures

Description: General Government is the management and administrative costs of the everyday operations of the Village of Bayside. Some functions include: implementation of policy, financial and investment management, budget development and oversight, elections, tax bill distribution, permit coordination, and Village communications. NOTE: Insurances, legal expenses, and contingency were combined into general government in 2023.

Department of Public Works Expenditures

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

Police Department Expenditures

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

North Shore Fire/Rescue Expenditures

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

North Shore Library Expenditures

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

Public Health Services Expenditures

Description: The North Shore Health Department services the communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood, and Whitefish Bay. The services and programs are carefully selected and planned to make our communities safer and healthier, and to provide a better way of life for all residents. They offer a number of free programs for children and seniors.

Assessment Services Expenditures

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

Audit Services Expenditures

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

Inspection Services Expenditures

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

Public Safety Communications Services Expenditures

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

Sanitary Sewer Expenditures

Description: The Sanitary Sewer fund is used to maintain the Village's sewer infrastructure. Expenditures generally fluctuate based on annual capital projects.

Stormwater Utility Expenditures

Description: In 2010, the Stormwater Utility fund was created. The utility maintains the Village's ditches, culverts, retention ponds, and catch basins. Expenditures generally fluctuate based on annual capital projects.

Health Insurance Monthly Premiums

Description: Personnel is one of the largest cost centers, specifically health insurance. From 2014 to 2024, the health insurance monthly premiums have increased by 57.7%. Some revisions to the insurance were made in 2014 and the Village joined the State Health Plan in 2018.

Single Health Insurance Monthly Premium
($)
1,200
1,000
800
600
400
200
0
$660
$718
$752
$893
$1,018
$884
$803
$837
$812
$861
$955
$1,041
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Family Health Insurance Monthly Premium
($)
3,000
2,500
2,000
1,500
1,000
500
0
$1,644
$1,790
$1,874
$2,225
$2,520
$2,180
$1,974
$2,055
$1,995
$2,120
$2,350
$2,560
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Workers Compensation (WC) Mod Factor

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

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

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

Village Staff

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

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

Analysis: In 2020, as part of the North Shore Library Services Agreement, the Village became the fiscal agent for the Library and assumes employment responsibility for the North Shore Library employees, thus increasing the full-time equivalency in 2020.

Service Excellence

Provide solution-based innovative services.

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

- Achieved a 45-second dispatch call handling time.
- Cleaned 27,805 feet of sanitary sewer main.
- Replaced 22 driveway culverts.
- Completed 118 special pick-ups.

Metric	Measurement	Target	Most Recent	Status	Goal
Dispatch Time	Time to Vehicle Dispatch (Seconds)	60	45		Maintain
Fire/EMS Response Time	Arrival at Scene	6	5 min, 42 sec		Maintain
Garbage/Recycling Collection	Route Completion Time (Hours)	11	7		Maintain
Value of Services Provided	Survey	80%	95%		Maintain
Yard Waste Collection	Schedule Compliance (Hours)	72	59		Maintain
Meeting Agenda & Minutes	Completion Date	90%	100%		Maintain
Proud to Live in Bayside	Survey	80%	94.7%		Maintain
Recommend to Live in Bayside	Survey	80%	91.7%		Maintain
Average Street Rating	PASER System	7	7.4		Maintain
Sanitary Sewer Cleaning and Televising	Best Practice Adherence (Feet)	26,000	27,805		Maintain
Organizational Accreditation	Departments	2	2		Maintain

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

*Status of metric
Green: Meets Target
Yellow: Caution
Red: Requires Action

Court Cases Processed

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

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

Analysis: The number of cases processed are a direct result of citations issued.

Traffic Stops

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

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

Analysis: Fluctuations in the number of traffic stops are a result of various factors including personnel, training, pandemic, traffic volume, contruction, and more. Traffic stops are an investigative tool and may indicate how proactive a police officer is in detecting and preventing crime and driver misconduct.

Warnings Issued

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

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

Analysis: Police officers are expected be fair and impartial in their traffic enforcement, giving a voice to the motorist before deciding on an outcome (e.g. citation, correction notice, or warning). Officers strike a balance in their enforcement strategy by using warnings.

Citations Issued

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

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

Analysis: Police officers are expected to record their traffic stops in the form of a citation or, if a warning is issued, into the automated records management system. Police officers are expected to be vigilant in their enforcement of traffic law and Village ordinance; there is no "quota" or minimum number of citations/warnings (contacts).

Total Crime

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

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

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

Patrol Miles

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

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

Analysis: Officers are expected to patrol each street in their patrol area at least once in 8 hours (some streets will be patrolled more often). In 2023, officers started conducting directed traffic enforcement based on data analysis and complaints/concerns received from the public. Directed traffic enforcement means that an officer will remain in one area for an extended time to decrease speeding.

Dispatch and 911 Calls

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

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

Analysis: Total dispatch and 911 calls have decreased over the past decade. Total calls, from 2016-2023, have decreased by 16.3% while 911 calls have decreased by 24.2% during the same time period. Since 2013, the average and median number of total calls is 111,911 and 111,683, respectively.

Bayside Fire Calls

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

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

Analysis: Calls have increased by 17% between 2013 and 2023, primarily due to the change in procedures for assisting residents who have fallen. Bayside fire calls have increased slightly as a percentage of the North Shore Fire/Rescue's total calls.

Basic and Advanced Life Support Calls

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

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

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

North Shore Fire/Rescue Fire Response Time

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

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

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

Average Street Rating

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

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

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

Sanitary Sewer Jetting

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

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

Analysis: The Village has averaged 25,926 feet of sewer jetting between 2018 and 2023.

Manhole Rehabilitation

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

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

Analysis: From 2013 to 2024, the Village has rehabilitated 346 manholes. Manhole rehabilitation was prioritized in 2014 and 2015 with the project being contracted. Currently, manholes are rehabilitated in coordination with the road project and by highest priority.

Culvert Replacement

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

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

Analysis: The implementation of the culvert replacement program has led to significantly more culverts being replaced in the past few years. Between 2010 and 2015, the Village averaged 14 culvert pipe replacements per year. This is a stark contrast to the average of 49 replacements between 2016 and 2024.

The significant increase in 2016 is explained by the areas in which the work was completed. There were not as many driveway culverts along the 2018 through 2022 road project routes as the 2016 route.

Special Pick-Ups

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

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

Analysis: Special pick-ups range from 110 to 200 per year.

In 2017, special pick-up collections were moved exclusively to Thursdays to reduce mobilization times. Further in 2020, special pick-ups have been moved exclusively to the first and third Thursday of each month to further reduce mobilization times. The 117 special pick-ups completed in 2023 equated to four special pick-ups per collection.

Connected Communication

Provide proactive, reliable, and transparent communications.

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

- Hosted 4th of July Parade, Fall Fest, Recycling Days, Clean Up Day, myCrew Night, myBlue Night, myWheels Car Show, "Stuff the Squad" food drive, and Drug Take Back Day.
- Supported 68,752 website visitors.
- Achieved a 70% open rate on the Bayside Buzz.

Metric	Measurement	Target	Most Recent	Status	Goal
Bayside Buzz	Open Rate	22%	70%		Maintain
Communication Content	Survey	80%	88%		Maintain
Website	Visits	40,000	68,752		Maintain
Digital Interaction	Number of Contacts	400,000	312,663		Increase
Newsletter Production	Published	12	12		Maintain

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

*Status of metric
Green: Meets Target
Yellow: Caution
Red: Requires Action

Website Visits and Page Views

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

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

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

Average Time on Website

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

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

Analysis: Average time on the website has remained around 2 minutes since 2016.

Facebook Followers

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

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

Analysis: Facebook followers have increased 70% since 2013. The Village did consolidate two accounts into one in 2016.

Buzz Participants

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

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

Analysis: The Bayside Buzz has become a highly popular method of communication. From 2014 until 2024, there has been a 1.57% increase in subscribership. The current number of Buzz participants represents roughly half of the Village's population.

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

Buzz Emails Sent

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

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

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

Buzz Open Rate

Formula: Buzz emails opened/Buzz emails sent

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

Analysis: From 2014 to 2024, the open rate has increased by 27%. The industry average for government communications is 23%.

Village Ordinances and Resolutions

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

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

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

Sustainable Resilience

Provide environmental stewardship and promote future resilience.

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

- Collected 1,205 tons of garbage, and 409 tons of recycling.
- Received Tree City USA, Bird City USA, Monarch City USA, and Bird City USA designation.
- Collected 536 pounds of prescription drugs.

Metric	Measurement	Target	Most Recent	Status	Goal
Recycling	Tons	575	409		Increase
Garbage	Tons	1,100	1,205		Decrease
Landfill Diversion Rate	% of recycling	35%	27%		Maintain
Prescription Drug Collection Program	Pounds	500	536		Maintain
Tree City Designation	Award Received	Yes	Yes		Maintain
Bird City Designation	Award Received	Yes	Yes		Maintain
Forestry	Trees Planted (Net Increase)	25	50		Maintain

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

*Status of metric
Green: Meets Target
Yellow: Caution
Red: Requires Action

Garbage and Recyling Collections

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

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

Analysis: Garbage tonnage has begun decreasing to pre-pandemic numbers. Recycling, such as lighter weight plastics, decrease in newspaper and magazine subscriptions, and bulkier but lighter boxes taking up more room in containers, have all contributed to lower recycling.

Yard Waste Hours

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

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

Analysis: To supplement loose yard waste collections, bagged collections have been added to allow residents to put biodegradable bags out on specific weeks. Crews completed a total of seventeen yard waste collections in 2024. In addition to the bagged yard waste collections, fluctuations in yard waste hours can be explained by routes, schedule, frequency, and storms.

Yard Waste Hours - Types

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

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

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

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

Leaf Collection Hours

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

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

Analysis: In 2011, the Village made a marked changed in the way in which leaf collections were completed. Before this time, collections were done by a two-person crew, a driver and an operator of the leaf vacuum hose. In 2011, a new system was outfitted for the plow truck which allowed the driver to operate the leaf vacuum by the same controls as the snowplow. From 2013 to 2023, this results in a 26.5% decrease in time spent on leaf collections.

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

Snow/Ice Removal Hours

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

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

Analysis: Snow and ice removal hours have stayed in the range of 254 to 600 hours. 2017 marked the least number of hours dedicated to snow and ice removal in the past decade. Fluctuations in hours can be explained by amount of snowfall, change in snow removal policy, routing, call-out times, etc.

Stormwater Hours

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

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

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

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

Trees Planted

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

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

Analysis: From 2014 to 2024, the Village has planted a total of 1,205 trees in Village right-of-way, on publicly owned land, and on private property. The Wisconsin Department of Natural Resource's Urban Forestry Grant had been utilized to purchase the trees which would be planted in place of those removed during annual cutting efforts.

Trees Removed
250
200
150
100
50
0
88
14
83
78
107
58
196
187
15
15
20
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025 Proposed

Community Collaboration

Maintain equitable, diverse, and inclusive community partnerships.

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

- Initiated 862 myBlue contacts.
- Managed 2,723 Access Bayside requests.
- Acknowledged Access Bayside requests within .3 days, on average.
- Completed Access Bayside requests, within 4 days, on average.

Metric	Measurement	Target	Most Recent	Status	Goal
myBlue Contacts	Contacts	270	862		Increase
Access Bayside	Number	2,000	2,723		Maintain
Access Bayside	Service Level Agreement	80%	92%		Maintain
Access Bayside	Days to Acknowledge	1	.3		Maintain
Access Bayside	Days to Complete	5	4.1		Decrease

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

*Status of metric
Green: Meets Target
Yellow: Caution
Red: Requires Action

Public Meetings

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

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

Analysis: The number of public meetings has remained relatively consistent over the past decade, varying between 36 and 66 meetings per year.

myBlue Contacts/Community Engagement

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

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

Analysis: As a newer program, it is expected that the number myBlue contacts will continue to increase each year. In 2023, myBlue contacts and community engagement contacts began getting tracked together.

Residential Crime Prevention Cards

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

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

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

Code Enforcement Letters

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

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

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

Permits Issued

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

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

Analysis: The average number of building permits issued annually over the last eleven years is 796. However, the large number of permits issued in 2013 and 2015 are a result of municipal water projects. The State of Wisconsin also passed a law in 2015 which prohibited the Village from running a code compliance program on homes at the time of sale. This is another contributing factor to permits decreasing since 2015.

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

Access Bayside Requests

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

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

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

Access Bayside DTA & DTC

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

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

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

External Evaluation Indicators and Factors

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

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

Average Household Size

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

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

Analysis: The Village has an average household size of 3.00 people, which is slightly higher than the average of the comparison communities. This demonstrates that there is a mix of households with children as well as empty nesters.

Source: 2020 US Census Data

Median Age

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

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

Analysis: Compared to the rest of the Milwaukee area, the Village of Bayside has a higher median age, at 45.8 years old. River Hills and St. Francis have a higher median age among comparison communities.

Source: 2020 US Census Data

Education (HS Grad or Higher)

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

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

Analysis: Bayside has one of the highest rates of education with 96.8% of all Bayside residents having at least graduated from high school.

Source: 2020 US Census Data

Median Income

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

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

Analysis: For the Village of Bayside, the median income in $129,348, which is considerably above average for the Milwaukee area. Only Whitefish Bay, Fox Point, and River Hills have higher median incomes. All four communities with the highest median income are in the North Shore.

Source: 2020 US Census Data

Land Area in Square Miles

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

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

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

Source: US Census Data

Number of Households

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

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

Analysis: Within the Village of Bayside, there are 1,858 households, which accounts for three-tenths of one percent of the households in the Milwaukee area. Only River Hills has less households among comparison communities.

Source: 2020 US Census Data

Population

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

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

Analysis: The Village of Bayside is home to 4,482 residents. Only River Hills and West Milwaukee have a smaller population than Bayside.

Source: 2020 US Census Data

Median Rent per Month

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

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

Analysis: The median monthly rent in the Village of Bayside is $1,433 per month - much higher than the majority of the other comparison communities. This is likely a reflection of a higher median income in the Village and limited opportunities for rent. The Village is predominantly comprised of single-family households.

Source: 2020 US Census Data

Median Home Value

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

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

Analysis: The median home value in the Village of Bayside is $407,100, which is well above the average of the comparison communities. The high value of homes can be attributed to a desirable location, housing stock, amenities, quality of schools, and general nature of the community.

Source: 2020 US Census Data

Property Tax Levy

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

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

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

Source: Wisconsin Policy Forum Municipal Facts22

Bond Ratings

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

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

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

Source: Municipalities 2024

Aaa	Aa1	Aa2	Aa3	A1	A2	A3
• Wauwatosa • Fox Point	• Whitefish Bay	• Shorewood • Franklin • Oak Creek • Greenfield • West Allis • South Milwaukee • Brown Deer • Bayside	• Greendale • River Hills	• St. Francis • West Milwaukee • Glendale • Cudahy		• Milwaukee

Municipal Property Tax Rates

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

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

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

Source: Wisconsin Policy Forum 2024 Municipal Datatool

Telling the Story through Case Studies

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

Topics vary from 911 calls to state aid to our urban forest. While the topics and content may differ, the commonality among all the case studies is a continued emphasis on furthering the Village's strategic initiatives of Fiscal Integrity, Service Excellence, Connected Communication, Sustainable Resilience, and Community Collaboration.

These case studies also incorporate numerous data points and expanded analysis to provide more detailed insight into the story being told. Sometimes facts and figures can be straightforward, but more often than not, data needs context to create a full picture.

We hope that you enjoy reading a selection of case studies that help illustrate more about Village operations.

Our Urban Forest: Results of the 2024 Public Tree Inventory

Purpose: To assess the results from the 2024 public tree inventory.

Strategic Initiatives: Service Excellence, Sustainable Resilience

Lessons Learned:

1. Species diversity is important to enhance biodiversity and ecosystem resilience.
2. The overall condition rating of all Village trees has improved drastically.
3. Inventories aid in proactive tree management and planning.

Through grant awarded monies, Wachtel Tree Science assessed every tree along Village Right-of-Ways and municipal properties. In total, the Village has 529 trees in public parks and 4,464 trees in the right of way. Wachtel Arborists assess features of the tree like the growth space size, height class, species classification, health condition, and more. Through the inventory, it is evident that the Village has grown in diverse tree species and continues to maintain the 5% species threshold for new plantings. Currently, there are only 3 tree species above the 5% species threshold, all other species fall below that percentage.

Since 2019, 32 new tree species have made their way to the Village and there has been a 14% increase in the average overall condition rating. In 2019, the average overall condition rating of all right of way and park trees was 57%, in 2024 the rating is 71%. The improved condition rating of the tree population is thanks to the aggressive removal of all known public ash trees, new tree plantings through the Adopt-A-Tree program, and a structured tree pruning schedule.

The tree inventory assessment will also aid in the development of a strategic work plan to manage our urban forest over the next five years. The work plan will serve as the foundation of our decision-making process, enabling us to identify priorities, assess the health of our public tree canopies, and uncover opportunities for growth and enhancement. This proactive approach will allow us to address issues such as canopy loss, species diversity, and overall tree health.

Conclusion

The updated tree inventory has provided the Village with valuable information in understanding the current tree canopy. The Village will utilize the inventory to create a work plan that will assess and indicate where more trees can be planted, what trees need removal, what trees need safety pruning, and what species can or cannot be planted. Overall, the inventory will be a great asset for the future of the Village's tree population.

# of Tree Species
79
87
77
109
2010
2014
2019
2024

Public Trees Condition Rating
60
50
40
30
20
10
0
(%)
19%
1%
3%
49%
28%
24%
32%
1%
50 or Less
51-60
61-70
71-80
Over 80
2019
2024

Soak up the Sun: Impact of Solar Array and Additional Possibilities

Purpose: To showcase the impact of the Village's solar energy installation and explore new ways to expand the Village's solar power.

Strategic Initiatives: Sustainable Resilience, Fiscal Integrity

Lessons Learned:

1. The upfront investment of solar panels is worth the long-term benefits.
2. Solar power provides a level of energy independence.
3. Solar power reduces the Village's carbon footprint.

In 2021, the Village installed 297 solar panels on the Department of Public Works building. The solar array has the ability to power 100% of the Public Works facility and up to 50% solar power to Village Hall, the Police Department, and the Communications Center. The solar power is less for this building due to the increased energy demand.

Utilizing solar energy for Village operations has many benefits. The Village lessens its impact on the environment with solar energy. Solar energy has the least negative impact on the environment compared to any other energy source. Solar is a clean, emissions free, and renewable energy source.

Solar power directly impacts the Village's operational costs. Solar energy is obtained from the sun's radiation and is converted to electricity or heat. Generating your own electricity means using less from the utility supplier, and sun radiation is freely available to use. While there is an upfront cost and the return-on-investment (ROI) was approximately 10 years, the current level of performance may reduce the ROI to 7-8 years.

Looking at the Numbers
Since installation in May of 2021, the solar array has produced 454.57 megawatt-hour of energy, equating to a $85,772 savings. Within that same three-year time span, the Village has reduced carbon dioxide emissions by 703,876 pounds, the equivalent of 5,318 trees.

Conclusion
The benefits and clear effectiveness of solar energy has led the Village to investigate and implement additional locations that could have solar panels installed at them. In 2025, solar panels will be installed at the 621 stormwater pond pump panels, Village Hall, and Ellsworth Park.

Energy Production by Year (MWh)
87
135
133
128
2021
2022
2023
2024 projected

Cost Savings Per Year
$16,374
$25,397
$25,526
$24,448
($)
2021
2022
2023
2024 projected

Law Enforcement Recruitment in a Challenging Climate

Purpose: To develop a recruitment strategy for Police Officer hiring.

Strategic Initiatives: Service Excellence, Connected Communication

Lessons Learned:

1. "Post and Pray" - Hoping someone may apply is not our best option.
2. Proactive recruitment efforts using social media, partnerships with schools and academy programs, and in-person recruiting can increase interest in police officer positions with our agency.
3. Implementation of an officer recruitment initiative is critical to attract quality applicants for positions in law enforcement.

Law enforcement agencies across the country struggle to recruit and retain officers due to increased scrutiny and a competitive job market. To compound this problem, police agencies are losing officers faster than they can hire new ones.

Challenges

Across the country, staffing is one of the most significant challenges facing law enforcement. A 2023 survey of the 182 police departments published by the Police Executive Research Forum showed a 47% increase in resignations of sworn staff between 2019 and 2022. In addition to police departments seeing an increase in resignations, departments across the country face a significant challenge in recruiting qualified applicants to fill those vacancies. In a 2023 survey conducted by police1.com, only 10.5 % of respondents said their department was fully staffed to its authorized staffing number.

Several factors contribute to the current recruitment difficulties in law enforcement:

- Shifting Public Perception: Negative media portrayals and high-profile incidents make the profession less appealing.
- Competitive Job Market: Other law enforcement departments and private sector employers offer competitive salaries, benefits, and potentially lower stress levels.
- Evolving Requirements: Modern policing demands require adjustments in recruitment practices.
- Eligibility Requirements: Strict hiring criteria can limit the pool of qualified applicants.
- Lengthy Hiring Process: The length of the hiring process deters some candidates from pursuing a career in law enforcement.

Strategies for Success

In 2023, the Bureau of Justice Assistance and Office of Community Oriented Policing Services published a guide entitled "Recruitment and Retention for the Modern Law Enforcement Agency." Listed below is a summary of strategies identified by this guide to increase recruitment success in law enforcement.

1. Rebranding and community engagement using social media outreach, community partnerships and open communication.
2. Streamlining the hiring process.
3. Competitive compensation and benefits, along with a focus on work-life balance.

Conclusion

This case study highlights the critical need for police departments to adapt their recruitment strategies in the face of a changing landscape. The use of effective recruiting practices, modernized hiring practices, and the implementation of effective retention strategies are crucial steps towards attracting qualified candidates and building a strong, well-supported police force. Through these efforts, departments can foster trust within the community and create a sustainable future for law enforcement.

2023 Police Department Staffing Levels

Total Sworn Resignations

911 Abuse: The Growing Impacts of Misuse and Abuse of 911

Purpose: To develop a targeted program to address the rising misuse and abuse of the 911 emergency system. The program aims to reduce non-emergency calls, enhance public understanding of appropriate 911 usage, and ensure that emergency resources are effectively directed to those in need.

Strategic Initiatives: Service Excellence

Lessons Learned:

1. Public education campaigns have significantly contributed to a reduction in non-emergency calls, as many residents were initially unaware of alternative contact numbers for non-urgent matters.
2. The reduction in 911 hang-ups indicates that ongoing education is effective in mitigating misuse.
3. Implementing a follow-up system for frequent 911 abusers has proven successful in reducing repeated incidents.

The BCC has noted a concerning number of 911 hang-ups and non-emergency calls in recent years, prompting the need for action. In 2021, there were 4,064 911 hang-ups, which decreased to 3,157 in 2022, and further declined to 2,937 in 2023. This positive trend reflects the success of the BCC's public education efforts, which emphasize the proper use of 911.

The public education campaign includes distributing informational brochures, engaging in social media outreach, and conducting community workshops to inform residents about when it is appropriate to call 911 and provide alternative contact numbers for non-emergencies.

In addition, the BCC has implemented a follow-up system where frequent abusers of 911 receive calls from officers or community outreach workers. This initiative educates these individuals on the appropriate use of the emergency system and helps prevent future misuse.

Conclusion: The Bayside Communications Center is actively addressing the growing issue of 911 misuse and abuse. The decreasing number of 911 hang-ups from 2021 to 2023 demonstrates the effectiveness of the BCC's public education initiatives. By continuing these efforts and engaging the community, the BCC is ensuring that 911 remains a vital resource for true emergencies, thereby enhancing public safety and operational efficiency.

Analyzing Call Patterns at Bayside Communication Center

Purpose: To understand call patterns and trends to optimize resource allocation, improve response times, and enhance public safety. This program focuses on analyzing who is calling, when, why, and how, examining factors such as the origin of calls (cellular vs. landline), call distribution by community, and the timing and nature of calls.

Strategic Initiatives: Service Excellence

Lessons Learned:

1. Call Timing Patterns: The peak in call volume between 3:00 PM and 4:00 PM highlights the importance of adjusting staffing levels during these hours to ensure a timely response.
2. Community-Specific Call Volume: Communities like Glendale, Brown Deer, and Shorewood show higher call volumes, requiring tailored public safety resources and engagement strategies.
3. Shift Toward Cellular Calls: In 2023, 91.7% of calls to the BCC originated from cell phones, while only 8.3% came from landlines. This trend impacts how the BCC manages location tracking and call prioritization, emphasizing the need for advanced technology and training.

The BCC handles a diverse range of calls across its service area. Recent data reveals critical insights:

- Call Volume by Community: Glendale leads with 16,496 calls, followed by Brown Deer (15,927) and Shorewood (11,289). These communities may require more focused public safety resources and outreach efforts.
- Average Calls Per Month: The data indicates a peak in call volume around 3:00 PM to 4:00 PM, with up to 465 calls per month during this hour. Understanding these peak times allows the BCC to adjust staffing levels and ensure readiness.
- Average Daily Calls Per Hour: Daily call activity increases throughout the day, peaking between 3:00 PM and 4:00 PM with an average of 17 calls per hour, before gradually decreasing into the night.
- Call Origin: In 2023, the vast majority of calls (91.7%) came from cellular phones, with only 8.3% originating from landlines. This shift towards cellular communication necessitates improved location tracking technologies and has influenced how the BCC prioritizes and manages calls.
- 911 vs. Non-Emergency Calls: In 2023, the BCC processed 24,880 911 calls and 75,727 non-emergency calls. This distinction highlights the need for effective triage processes and resource allocation to manage the high volume of non-emergency calls while ensuring prompt response to emergencies.

Conclusion: The analysis of call patterns at the Bayside Communications Center provides valuable insights into community needs and the effectiveness of emergency response services. The shift towards cellular calls, now comprising 91.7% of all calls, alongside the significant volume of non-emergency calls, underscores the need for continued investment in technology and training. By understanding who calls, when they call, why they call, and how they do so, the BCC can optimize operations, improve public safety, and tailor its services to meet the specific demands of different communities. Continuous data analysis and community engagement are crucial to the ongoing success of this initiative.

Calls by Community - 2023
12,244
9,159
11,289
6,020
16,495
6,779
15,927
8,672
North Shore Fire
Whitefish Bay
Shorewood
River Hills
Glendale
Fox Point
Brown Deer
Bayside

Average Daily Calls per Hour
6
4
5
3
3
3
6
9
12
13
14
13
14
15
16
17
17
15
15
13
13
11
8
8
0:00
1:00
2:00
3:00
4:00
5:00
6:00
7:00
8:00
9:00
10:00
11:00
12:00
13:00
14:00
15:00
16:00
17:00
18:00
19:00
20:00
21:00
22:00
23:00

How Do I Rate?

Purpose: To inform the residents about how the Village determines what roads get paved each year.

Strategic Initiatives: Service Excellence, Community Collaboration, Fiscal Integrity

Lessons Learned:

1. Using an effective road evaluation tool helps the Village plan strategically for future road repaving projects.
2. There are many factors that go into determining the rate of a road.
3. Multiple tools can and are used on roads that are not in a road project year to help prolong the life of the road.

The Village uses the statewide Pavement Surface Evaluation Rating (PASER) to judge the surface quality of the roads in the Village. The PASER scale is a 1-10 rating scale for road pavement conditions. The Village completes a PASER rating on each road every two years as required by the state. The last Village PASER rating was done in 2023 with an average road rating of 7.4.

Based on the PASER ratings; while also considering the amount of traffic on the street and the condition of other utilities on the area, the roads are scheduled for re-paving in future years. The Village then creates a 20-year replacement program, that is also evaluated annually for substantive changes.

By using the PASER Rating process, the Village can budget for a few of the worst rated roads to be re-paved each year as part of the Village's Capital Improvement Process. Roads not scheduled for the next year are plotted out on a schedule for the following years. The roads that are not being re-paved in a particular year are crack-sealed or receive patches, as needed, which helps prolong the life of the road until it is re-paved.

When determining the road's conditions, there are many factors looked at during the inspection period. The roads get inspected for crack size, traffic wear, crack direction, raveling, rutting, poor patching, potholes, loss of surface, and more.

Conclusion: The Village's use of the PASER Rating system ensures a systematic and data-driven approach to maintaining and improving road infrastructure. By evaluating roads every two years and considering factors such as traffic, utility conditions, and pavement defects, the Village can prioritize and schedule necessary repairs and repaving as part of its Capital Improvement Process. This proactive approach allows the Village to address the most deteriorated roads annually, while also extending the lifespan of other roads through maintenance measures such as crack sealing and patching.

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

Cleaning up the Village: Impact of Recycling and Clean Up Days

Purpose: To analyze residents' participation in the Village's Recycling and Clean Up Days.

Strategic Initiatives: Community Collaboration, Connected Communication, Service Excellence, Sustainable Resilience

Lessons Learned:

1. Residents appreciate and take advantage of the Recycling and Clean Up Day events.
2. Proper recycling of items is a great sustainability practice.
3. Recycling Days have become increasingly more attended.

The Village hosts one Clean Up Day and nine Recycling Days a year for Bayside residents to come and drop off various items at. These two programs give residents the opportunity to drop off any items they do not know how else to get rid of, and a chance to keep them out of the landfill. Clean Up Days happen annually in the Spring. Recycling Days happen on the third Saturday of the month from March through September.

For Clean Up Day, the Village partners with many companies to get the donated items to the correct recycling companies or a place where they can get a new life. The Village works with Better Earth Recycling, Goodwill, Habitat for Humanity, Dream Bikes, Hunger Task Force, and many more. The Village partners with these companies to ensure proper recycling and repurposing of the items collected. Not only does the Village ensure proper recycling or repurposing but gives back to the larger community by giving the items donated another life to those who may be in more need of it. It is a great way for the Bayside community to give back to others while practicing a greener lifestyle.

Conclusion: By offering Clean-Up Day and Recycling Day events to residents, we ensure that items are properly disposed of, whether through recycling or reuse, preventing them from ending up in the landfill. Residents are continuing to use these events with a specific growing interest in the Recycling Days, as participation numbers continue to rise.

Recycling Day Acceptable Items

- Yard Waste
- Recycling
- Electronics (no TVs)
- Scrap Metal
- Plastic Bags
- Light Bulbs
- Ink Cartridges
- Eyeglasses
- Cell Phones
- Textiles
- Dehumidifers

Clean Up Day Acceptable Items

- All the items collected on Recycling Days plus
- Bicycles
- Garbage
- Paint

Recycling Day Participants
440
361
1,033
718
643
788
950
2018
2019
2020
2021
2022
2023
2024 proj.

Clean Up Day Participants
235
255
0
280
234
257
240
2018
2019
2020
2021
2022
2023
2024

Recycling Day Monthly Participation
175
150
125
100
75
50
25
0
143
142
116
87
87
122
108
65
120
85
115
68
75
79
48
45
76
119
74
March
May
June
July
August
September
October
November
December
2022
2023
2024

The Evolving Employment Market in the Public Sector Post-Great Recession

Purpose: The public sector has experienced significant shifts in its employment market since the Great Recession of 2008. These changes have impacted operational excellence, particularly in terms of workforce stability and tenure within various departments. This case study examines how these shifts have challenged public sector organizations and their ability to maintain high levels of service and operational efficiency.

Strategic Initiatives: Service Excellence, Financial Integrity

Lessons Learned:

1. Economic downturns like the 2008 recession can lead to increased staff turnover, challenging public sector organizations to maintain consistent service levels.
2. Effective succession planning and employee development are crucial for sustaining operational efficiency when workforce stability is disrupted.
3. Public sector organizations must remain flexible and resilient, adapting their strategies to challenging employment trends to ensure ongoing operational excellence.

Impact of the Great Recession on Public Sector Employment

The Great Recession brought about severe budget cuts and hiring freezes across many public sector organizations. These austerity measures led to a contraction in the workforce, with many departments unable to fill vacancies or retain experienced staff. As a result, there was an increased reliance on a smaller, overburdened workforce, which led to burnout and reduced morale.

Decline in Average Tenure

One of the most notable changes in the public sector employment market has been the decrease in average tenure across various departments. Pre-recession, public sector jobs were often viewed as stable and long-term, with many employees spending the majority of their careers in a single department. However, post-recession, the average tenure has significantly decreased. Factors contributing to this decline include:

1. Increased Attrition: The stress of working in under-resourced departments has led to higher attrition rates, as employees seek better opportunities in the private sector or early retirement.
2. Increased Mobility: Employees are more likely to transfer between departments or leave the public sector altogether, driven by a desire for career advancement or better working conditions.
3. Lack of New Talent: Budget constraints have limited the ability of public sector organizations to attract and retain new talent, leading to a workforce that is often older and nearing retirement, with fewer younger employees entering the sector.

Challenges to Maintaining Operational Excellence

The reduction in average tenure and the overall instability in the workforce have posed significant challenges to maintaining operational excellence in the public sector. Key challenges include:

1. Loss of Institutional Knowledge: As experienced employees leave, they take with them invaluable institutional knowledge, making it difficult for departments to maintain continuity and quality of service.
2. Increased Training Costs: With higher turnover, there is a constant need to train new employees, which can be both time-consuming and costly. This diverts resources away from other critical areas.
3. Reduced Morale: The ongoing strain on remaining employees, coupled with the uncertainty of job security, has led to reduced morale. This, in turn, impacts productivity and the overall effectiveness of public services.
4. Difficulty in Strategic Planning: The lack of stability in the workforce makes it challenging for departments to engage in long-term strategic planning. Instead, many are forced to focus on short-term survival, which can hinder innovation and improvement.

Conclusion

The employment market in the public sector has undergone substantial changes since the Great Recession, with a significant decrease in average tenure across departments. These changes have created challenges in maintaining operational excellence, as organizations struggle to retain institutional knowledge, manage training costs, and maintain employee morale. Moving forward, public sector organizations will need to find new strategies to stabilize their workforce and ensure the continued delivery of high-quality public services.

DPW Average Tenure
12.65
16.13
17.13
16.58
8.84
14.11
11.8
11.17
7.24
2015
2016
2017
2018
2019
2020
2021
2022
2023

Police Average Tenure
16.56
16.89
13.64
6.21
6.62
7.62
8.62
6.69
6.46
2015
2016
2017
2018
2019
2020
2021
2022
2023

COVID's Impact on Cyber Security

Purpose: To study the impact COVID-19 has had on cybersecurity training.

Strategic Initiatives: Service Excellence, Connected Community

Lessons Learned:

1. COVID type events can cause a seismic change in how users need to use IT resources.
2. Mobility and work from home scenarios are now mission-critical to government agencies.
3. Protecting government data and assets needs to extend beyond the workplace.

Bayside has a long history of commitment to innovation and technology and was one of the first communities in the state to implement a comprehensive cybersecurity program.

In response to the pandemic, emergency purchases of mobile devices and remote VPN access was implemented for all agencies with direct BCC IT support (Bayside, Bayside Communications Center, North Shore Fire & Rescue, Glendale, Shorewood and Brown Deer).

Although the Village of Shorewood was added to the North Shore Consortium at the beginning of the pandemic, the existing communities already using KnowBe4 also experienced a spike in the consolidated risk score from 14 to 22. Those same communities reduced the risk score to 12 by September 2020.

KnowBe4 continues to provide training in the following critical areas:

- Phishing awareness training: KnowBe4 offers a variety of phishing awareness training modules that can be tailored to the specific needs of the Village of Bayside. For example, the Village could offer training modules on phishing attacks that are specifically targeting municipal employees.
- Social engineering training: KnowBe4 also offers a variety of social engineering training modules. Social engineering attacks are scams that attempt to trick people into revealing confidential information or performing actions that could compromise security. The Village of Bayside could offer training modules on common social engineering attacks, such as baiting, pretexting, and quid pro quo.
- Malware training: Malware is malicious software that can damage or disable computers and systems. The Village of Bayside could offer training modules on how to identify and avoid malware attacks.
- Ransomware training: Ransomware is a type of malware that encrypts files and demands a ransom payment to decrypt them. The Village of Bayside could offer training modules on how to prevent ransomware attacks and how to respond if an attack does occur.

Currently, KnowBe4 has been deployed to the Village of Bayside, City of Glendale, Village of Shorewood, Village of Brown Deer, North Shore Fire & Rescue, North Shore Health Dept and Village of Brown Deer. By expanding the campaign more broadly to the North Shore, the program can educate and train a larger base of staff to become human firewalls to help protect all agencies from cyber incidents and phishing.

Conclusion: COVID-19 significantly impacted cybersecurity training by emphasizing the need for robust IT resources and remote work capabilities. Bayside's long-standing commitment to innovation and technology positioned it to adapt quickly, ensuring the protection of government data across multiple agencies. The deployment of KnowBe4 training has proven effective in reducing cybersecurity risks, and expanding this initiative across the North Shore will strengthen the community's defenses against future threats.

Color	Risk Score
Green	0 - 20
Yellow	20.1 – 40
Dark Yellow	40.1 – 60
Orange	60.1 – 80
Red	80.1 - 100

Broken Windows: Maintaining Order Through Municipal Code Enforcement

Purpose: To explore how a well-maintained community with enforced regulations discourages larger problems from taking root.

Strategic Initiatives: Service Excellence, Connected Community, Community Collaboration

Lessons Learned:

1. Consistent enforcement discourages neglect and promotes a clean, well-maintained community.
2. Addressing minor issues can deter more serious offenses by sending a message of order and accountability.
3. A visually appealing and well-maintained community fosters resident pride and ownership.

The Village enforces a set of municipal codes and property maintenance regulations. These regulations aim to create a safe, aesthetically pleasing, and well-functioning environment for residents. This paper explores how the enforcement of these codes aligns with the "broken windows theory" of law enforcement.

The Broken Window Theory

The broken window theory, developed by James Q. Wilson and George L. Kelling in the 1980s, proposes that visible signs of disorder, like broken windows or graffiti, can lead to more serious crimes. The theory suggests that if these minor infractions are left unaddressed, it creates an atmosphere of lawlessness, emboldening criminals and discouraging residents from reporting crime. Conversely, addressing these minor issues sends a message that disorder will not be tolerated, potentially preventing more serious crimes.

Broken Windows

The Village municipal code and property maintenance regulations address a variety of issues that can be seen as parallels to the broken windows theory. Examples include:

- Long Grass and Unkempt Yards: Overgrown vegetation creates a sense of neglect and can harbor pests like rodents and mosquitos. Enforcement encourages proper lawn care, promoting a healthy and visually appealing environment for residents. Additionally, tall grass and overgrown vegetation can obstruct visibility, potentially creating traffic/vision triangle hazards and opportunities for criminal activity.
- Unenclosed Storage: Leaving items like bicycles, furniture, or construction materials unsecured in yards can create a cluttered appearance and signal a lack of ownership. Enforcement discourages this, fostering a sense of order and potentially deterring theft.
- Dead Trees: Dead or diseased trees pose a safety hazard, as falling branches can injure people or damage property. Enforcement encourages residents to remove such trees, promoting a safe environment. Additionally, dead trees detract from the visual appeal of the neighborhood, aligning with the broken windows theory's focus on maintaining order.

Conclusion: Addressing these seemingly minor issues has a significant impact on Bayside's overall character. A well-maintained community with enforced regulations discourages larger problems from taking root. Residents are more likely to feel safe and invested in a community that takes pride in its appearance and discourages disorder.

Code Enforcement - Type
150
125
100
75
50
25
0
92
48
20
10
26
10
25
22
94
132
123
14
6
7
9
11
6
9
13
Dumpster/P...
Long Grass/Weeds
Signs
Trees
Unenclosed Storage
2021
2022
2023
2024

Diminishing Aids: The Diminishing Impact of Wisconsin State Aid on Municipalities

Purpose: To understand that a sustainable and inflation-adjusted approach to state aid is essential for municipalities, as current aid levels, which have not kept pace with inflation, leave local governments facing financial challenges that threaten their ability to maintain services and invest in new technologies.

Strategic Initiatives: Fiscal Integrity, Service Excellence, Community Collaboration

Lessons Learned:

1. State aids are valuable source of revenue for municipalities
2. There is a disconnect between state aid increases and the Consumer Price Index (CPI) and recent economic pressures have exacerbated these challenges
3. A more sustainable and inflation-adjusted approach to state aid will be essential for the long-term financial health of Wisconsin's municipalities.

Municipalities in Wisconsin have long relied on state aid to support a wide range of services, from infrastructure and public safety to community programs. The Village of Bayside, like many other municipalities, receives several types of state aid. Despite the nominal increase in state aid from 2005 to 2024, the real value of this aid has not kept pace with inflation, leading to significant financial challenges. This case study examines the disconnect between state aid increases and the Consumer Price Index (CPI) and how recent economic pressures have exacerbated these challenges.

The Village of Bayside receives multiple forms of state aid, including:

1. Expenditure Restraint
2. County and Municipal Aid
3. Utility Aid
4. Video Service Provider Aid
5. Recycling Grant
6. Exempt Computer Aid
7. Personal Property Aid
8. State Transportation Aid
9. State Highway 32 Connecting Highway Aid
10. State Fire Insurance Aid

State Aid to the Village of Bayside: A Comparative Analysis (2005 vs. 2024)
In 2005, the Village of Bayside received $609,295 in state aid. By 2024, this amount had increased to $665,017, representing a 9.15% increase over 19 years. However, during this period, the Consumer Price Index (CPI) increased by 48.5%. This disparity highlights a significant funding disconnect, as the nominal increase in state aid has not kept pace with inflation, eroding the real value of the financial support provided to the Village.

The Disconnect Between State Aid and Inflation
The modest 9.15% increase in state aid over 19 years is dwarfed by the 48.5% increase in the CPI. In real terms, the purchasing power of the state aid received by the Village of Bayside has declined. This funding disconnect creates several challenges:

1. Reduced Ability to Maintain Services: The gap between state aid and inflation limits the Village's ability to maintain the level of services that residents expect. This includes everything from road maintenance and public safety to community programs.

2. Increased Financial Pressure: With costs rising faster than revenue, the Village faces growing financial pressure. This can lead to difficult decisions about which services to cut or how to generate additional revenue through taxes or fees.
3. Inability to Invest in New Technologies: The funding shortfall also prevents the Village from investing in new technologies that could enhance service delivery and improve efficiency. For example, modern public safety tools, smart infrastructure, and digital services at times remain out of reach due to budget constraints.

Challenges Arising from the Funding Disconnect
The Village has faced several challenges due to the lack of alignment between state aid increases and inflation. The challenges associated with the funding disconnect have been exacerbated by recent economic pressures. The COVID-19 pandemic, supply chain disruptions, and rising inflation have all placed additional strain on local governments in Wisconsin. These factors have led to increased costs for goods and services, further stretching already limited budgets. As a result, municipalities like Bayside are at a crossroads, struggling to provide the services residents expect in a manner that meets modern standards.

State Aid Restructuring in 2023: A Mixed Blessing
In 2023, the State of Wisconsin restructured state shared revenue to provide additional assistance to municipalities. While this was heralded as a "generational" or "historic" increase in State Shared Revenue, the reality for many municipalities, including Bayside, has been more complex.

- State Shared Revenue Increase: The Village of Bayside received an additional $104,826 in State Shared Revenue in 2024. However, this increase was offset by reductions in other forms of state aid.
- Significant Reductions in Other Aids: The Village experienced a 32% reduction in State ERP Revenue from 2023, which constitutes approximately 26% of ERP revenue anticipated for 2024. Additionally, State Transportation Aids were reduced by $29,396 compared to 2023. The combined effect of these reductions significantly diminishes the impact of the increased shared revenue.
- Net Increase in State Aid: Despite the offsetting reductions, the Village's total state aid increased by $51,737 in 2024. However, this increase is viewed by many as a temporary solution to pressing financial challenges rather than a long-term fix.

Conclusion
The Village of Bayside's experience with state aid highlights the broader challenges faced by municipalities across Wisconsin. While state aid nominally increased from 2005 to 2024, the real value of this aid has declined due to inflation. Recent economic pressures, coupled with the restructuring of state aid in 2023, have further complicated the financial landscape for local governments. The result is a situation where municipalities struggle to maintain services, invest in new technologies, and meet the expectations of their residents. Moving forward, a more sustainable and inflation-adjusted approach to state aid will be essential for the long-term financial health of Wisconsin's municipalities.

Village of Bayside
Cumulative State Aids by Year
609,295
611,172
605,585
629,628
657,677
639,509
611,811
564,874
548,625
577,809
606,580
581,043
637,242
690,273
654,489
669,485
663,111
658,608
655,833
665,017
2005 2006 2007 2008 2009 2010 2011 2012 2013 2014 2015 2016 2017 2018 2019 2020 2021 2022 2023 2024

2025 SMART Goals & Objectives

A revised, more results-oriented and data-driven approach in goal setting and achievement, which aligns with the organizational emphasis placed on performance measurement, has been fully utilized since 2022. Effectively measuring and evaluating goal achievement is a complex, yet essential activity. To accomplish a results-oriented and data-driven approach, the Village uses the SMART goal approach. Within each strategic initiative, you will find three (3) SMART objectives.

What is a SMART Goal?
SMART is an acronym that stands for Specific, Measurable, Achievable, Relevant, and Time-bound. Goals are agreed upon on an annual basis that meet each of these criteria. An example of a SMART goal for the Village would be to identify $400,000 in new revenue sources, operational efficiency savings, and/or collaboration with other municipalities, as well as identify and apply for $400,000 in grants between October 1, 2023 and October 1, 2024.

Why Use SMART Goals?
SMART goals provide an objective and verifiable means to track performance and accomplishment. A common goal of an organization may be to streamline a process and create efficiencies. While this is a nice goal on paper, how does one ensure the goal has been met?

Hidden Benefit of SMART Goals
While implementing a focus on SMART goals, the Village maintains a pragmatic approach to goal accomplishment. Operations can run into unexpected circumstances or barriers that are beyond control. This highlights a hidden benefit of setting SMART goals — honest, open dialogue, and reflection. If a SMART goal is not achieved, staff is provided with an opportunity to reflect on why the goal was not met and make changes for the future. This provides an unparalleled chanced to review internal processes and procedures that can hinder goal achievement. Perhaps there truly was an event that was outside the span of control that prevented a goal to be achieved. More likely, the process or procedures in place are not conducive to goal achievement and can now be altered to remove barriers of success.

Next Steps
On the following pages, you will find the SMART goals that the Village has set for 2024 which align with our five (5) strategic initiatives - Fiscal Integrity, Community Collaboration, Connected Communication, Service Excellence, and Sustainable Resilience. There will be a series of three (3) objectives within each service area. Often, these goals are only able to be achieved by accomplishing a series of smaller objectives. Within each service area in the budget, you will find objectives to achieve these larger goals.

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

A. Sound Management

1. Achieve the Government Finance Officers Association (GFOA) Triple Crown award by obtaining recognition for excellence in financial reporting, budgeting, and publication.
2. Ensure that the annual audit results in no new weaknesses or deficiencies in financial management.
3. Revise and update the long-term financial plan to reflect current economic conditions and future financial needs.

B. Financial Stability

1. Review and assess the Village's investment portfolio to ensure it aligns with financial goals and risk tolerance.
2. Administer debt issuance requirements for the years 2025-2027 to plan for future financing needs.
3. Secure $1.25 million in grant funding for various Village projects and initiatives.

C. Collaborative Service Enhancements

1. Issue a Request for Proposals (RFP) for Village assessing services as well as to assess Milwaukee County assessing services and conduct a comprehensive study on the effectiveness and innovation of these services, utilizing the innovation grant from the state of Wisconsin.
2. Establish a shared portal for public safety camera data integration with other north shore agencies.
3. Establish a multi-agency IT purchasing and procurement system to streamline procurement processes and reduce costs.

Fiscal Integrity Stretch Goal:

Obtain a AAA bond rating from a recognized credit rating agency by demonstrating strong financial management and stability.

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

A. Neighborhood Stability

1. Develop and implement a comprehensive tree inventory management plan to manage all publicly owned trees within the Village.
2. Conduct a review of property maintenance processes every quarter to identify improvements and ensure compliance with standards.
3. Identify and analyze emerging problems or trends in the Village and develop actionable solutions to address them.

B. Community Enrichment

1. Establish a centralized administrative system for managing and coordinating all Village events to streamline planning, execution, and communication.
2. Develop and execute a plan to revamp the community entry way signage and landscaping at the I-43/Brown Deer Road entrance in conjunction with completion
3. Organize and host Citizen Academies for General Public, Police Department, and Youth Community to engage and educate residents.

C. Cooperative Partnerships

1. Utilize the PSAP Grant to host regional training opportunities focused on 911 services and emergency response.
2. Collaborate with the Wisconsin Department of Transportation (WisDOT) to educate the public about new diverging diamond intersection.
3. Develop and implement plans for a new traffic signal and sidewalk improvements on Port Washington Road.

Community Collaboration Stretch Goal:

Develop and launch an alumni program for past academy attendees to maintain engagement and provide ongoing education and networking opportunities.

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

A. Public Outreach

1. Redesign the Village website to be enhance usability, offerings, and new technologies to enhance the user's experience.
2. Develop and publish an educational calendar detailing all public outreach events and activities.
3. Host educational opportunities and events to highlight Village services, activities, and operations.

B. Digital Marketing

1. Develop and publish a comprehensive A-Z Village services guide.
2. Develop and implement an organic communication strategy, including a 'Day in the Life' series, to enhance public knowledge of services and their delivery.
3. Develop Village branding style guide for enhanced branding.

C. Customer Service

1. Develop and implement strategic plans for Police, Dispatch and Public Works Departments.
2. Implement online service requests available on Village 311 programs platform for all building services processes.
3. Maintain or improve all 311 Access Bayside service metrics, including Days to Acknowledge (DTA) and Day to Complete. (DTC).

Connected Communication Stretch Goal:

Increase website traffic by 50% with features that enhance user experience, speed and accessibility.

4. OPERATIONAL EXCELLENCE: Provide solution-based innovative services.

A. Performance Management

1. Maintain department accreditation(s) by meeting all required standards and completing the application process.
2. Update comprehensive monthly performance report detailing department key metrics and achievements.
3. Enhance partnerships with local organizations to provide educational programs about 911 services and emergency preparedness.

B. Innovative Advancement

1. Enhance IT security and disposal practices with all relevant regulations and best practices.
2. Continue implementation and enhancement of AI into Village communication platforms and service delivery.
3. Upgrade E911 systems with new technologies, features and enhancements from to improve emergency response capabilities.

C. Safety and Security

1. Increase the visibility of the Police Department patrol by 15%.
2. Promote and communicate myBlue crime prevention programs to the community through various outreach efforts.
3. Develop and distribute educational materials on when and who to contact regarding suspicious activities or concerns.

Service Excellence Stretch Goal:

Create and distribute a comprehensive monthly operational report highlighting key operational and performance metrics, improvements, and areas for development.

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

A. Environmental Infrastructure

1. Create a comprehensive 5-year repair plan for the sanitary sewer infrastructure, including prioritization of repairs and budget estimates.
2. Prune 20% of the Village's trees as part of a scheduled maintenance program to ensure their health and safety.
3. Complete the Glencoe Place sanitary sewer relief project to alleviate capacity issues and improve infrastructure.

B. Stormwater Mitigation

1. Create a 5-year repair plan for stormwater infrastructure, including prioritization and budgeting.
2. Plan and begin the 2025 stormwater project to enhance stormwater management and mitigate flooding.
3. Build out GIS Enhance the Geographic Information System (GIS) to include capabilities for stormwater infrastructure inspections and data management.

C. Green Stewardship

1. Install solar panels at designated locations around the Village to promote renewable energy use.
2. Reduce garbage tonnage by 2% and increase the diversion rate of recyclables and compostables by 2%.
3. Implement Village-wide liquid de-icing application methods for winter road maintenance to reduce environmental impact compared to traditional salt methods.

Sustainable Resilience Stretch Goal:
Boost sales of yard waste cans by 10% through targeted marketing and community outreach efforts.

6. EMPLOYEE DEVELOPMENT: Empower workforce through growth, well-being, and development.

A.Workforce Stability

1. Develop and implement a comprehensive work/life balance strategy, establish a formal mentor/mentee program, and enhance employee understanding of core values through targeted communication and training.
2. Revise the onboarding process to improve new employee integration and continue stay interviews to assess and address employee retention issues.
3. Create a new employee intranet site and enhance the intranet to provide better access to resources, and formalize an employee recognition program to acknowledge achievements and contributions.

B. Professional Development

1. Create and implement a training program focused on peer and professional communication skills, including conflict resolution.
2. Implement a cross-training program across departments to increase knowledge sharing, cooperation, and collaboration.
3. Create individualized professional development plans for each employee, balancing their career aspirations with operational and community needs.

C. Holistic Well-Being

1. Establish Morale, engagement, and wellness committee work plan with specific initiatives and goals.
2. Create a peer support program and promote enhanced utilization of Employee Assistance Program (EAP) resources to support employee well-being.
3. Create a designated quiet or decompression space for public safety employees to reduce stress and support mental health.

Employee Development Stretch Goal:
Decrease the average time taken to fill vacancy positions by 30% through improved recruitment and hiring process.

FUND SUMMARIES

All Fund Summary

The information provided within summarizes all of the funds the Village adminsiters on an annual basis. The General Fund is a governmental fund that provides for the main operations of the local government which are not primarily supported by user fees. The main source of funding for the General Fund is the property tax. Also included are the two utility funds, Bayside Communication Center fund, and Capital Funds.

Summary

Village of Bayside is projecting $13.8M of revenue in FY2025, which represents a 14.5% increase over the prior year. Budgeted expenditures are projected to decrease by 2.8% or $406.8K to $15M in FY2025. The difference between revenues and expenditures is the result of utilizing previously borrowed monies designated for capital projects as well as the utilization of fund balance(s) designated for specific purposes.

Revenues by Source

The majority of the revenues for the General Fund is derived from the collection of property taxes. Revenues are also received from state aids, licenses and permits, and other user fees.

Projected 2025 Revenues by Source

The Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth. Based on the Department of Revenue net new construction calculations, the Village tax levy for net new construction is 0.98% for 2025.

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and increased expenses associated with a joint Fire Department, such as North Shore Fire/Rescue, minus the levy reduction for personal property aid. The 2025 recommended budget proposes an increase of $146,060, an increase to $5,025,242, or 2.99%. Approximately 30.4% of the proposed property tax increase is a result of North Shore Fire/Rescue allocation.

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Taxes	$3,325,474	$3,335,297	$3,335,297	$2,770,138	$3,441,591
Interest on Delinquent Taxes	$20,807	$14,000	$14,000	$14,950	$14,000
Payment in Lieu of Taxes	$48,372	$48,975	$48,975	$49,272	$50,745
Tax Increment	$0	$8,217	$8,217	$7,911	$76,939
Property Tax	$313,023	$316,779	$316,779	$316,779	$326,954
Property Taxes	$819,601	$839,601	$839,601	$839,601	$856,710
Police Property Taxes	$40,000	$169,029	$169,029	$169,029	$73,810
Fire & Rescue Property Tax	$46,086	$42,025	$42,025	$42,025	$42,910
Property Taxes	$150,000	$79,695	$79,695	$79,695	$184,500
Property Taxes	$73,000	$73,689	$73,689	$73,689	$75,700
Property Taxes	$23,067	$23,067	$23,067	$23,067	$23,067
Total Taxes:	**$4,859,430**	**$4,950,374**	**$4,950,374**	**$4,386,156**	**$5,166,926**
Intergovernmental					
Community Development Block Grant	$3,325	$5,598	$5,598	$1,000	$5,598
Public Safety Communication Administration	$102,421	$106,006	$106,006	$106,006	$109,716
North Shore Library Administration	$19,812	$20,052	$20,052	$20,052	$20,355
Fund 23 TID Administration	$15,000	$15,000	$15,000	$15,000	$15,000
Intergovernmental Grant	$3,589	$5,600	$5,600	$4,124	$5,872

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Intergovernmental Grant	$5,491	$0	$0	$0	$3,902
Intergovernmental Grant	$0	$52,023	$77,023	$0	$175,520
Grants	$12,094	$0	$0	$0	$800
Police Revenue Equipment Sales	$9,050	$17,000	$17,000	$19,399	$0
Intergovernmental Grants	$24,549	$0	$0	$25,990	$63,240
Intergovernmental Grants	$0	$630,904	$630,904	$0	$1,447,208
Total Intergovernmental:	**$195,331**	**$852,183**	**$877,183**	**$191,571**	**$1,847,211**
State Aids					
State Shared Revenue	$60,297	$165,124	$165,124	$0	$168,914
Video Service Provider Aid	$14,470	$14,470	$14,470	$0	$14,470
Recycling Grant	$25,716	$25,717	$25,717	$25,754	$25,790
Police Enforcement Grant	$19,699	$17,062	$17,062	$7,546	$10,000
Exempt Computer Aid	$15,160	$15,160	$15,160	$0	$15,160
Personal Property Aid	$1,738	$1,738	$1,738	$1,738	$39,476
State Transportation Aid	$372,627	$342,564	$342,564	$171,307	$342,564
State Highway 32 Connecting Highway Aid	$17,035	$20,701	$20,701	$12,119	$20,701
Expenditure Restraint Aid	$78,786	$52,093	$52,093	$0	$52,093
Total State Aids:	**$605,528**	**$654,629**	**$654,629**	**$218,464**	**$689,168**
Licenses and Permits					
Operator Licenses	$1,760	$1,500	$1,500	$990	$1,500
Liquor Licenses	$3,000	$3,000	$3,000	$2,510	$3,000
Cigarette Licenses	$300	$300	$300	$300	$300
Animal Licenses	$2,045	$1,400	$1,400	$897	$1,600
Transient Merchant Permit	$250	$500	$500	$0	$500
Excavation/Right of Way/Privilege	$16,700	$10,000	$10,000	$13,700	$15,000
Fill Permits	$4,510	$0	$0	$0	$0
Rummage Sale Permits	$340	$150	$150	$205	$150
Dumpster Permits	$13,140	$4,000	$4,000	$2,480	$3,500
Sign Permits	$870	$500	$500	$1,640	$750
Conditional Use Permits	$600	$600	$600	$0	$600
Board of Zoning Appeals Fees	$1,500	$500	$500	$2,000	$500
Special Event Permits	$150	$50	$50	$0	$50
Rain Barrel	$0	$0	$0	$225	$150
Cell Tower Allocation	$14,767	$0	$0	$0	$0
Cell Tower Allocation	$53,655	$0	$0	$0	$0
Miscellaneous Revenue (Cell Tower Allocation)	$43,133	$124,244	$124,244	$53,076	$124,244
Total Licenses and Permits:	**$156,720**	**$146,744**	**$146,744**	**$78,023**	**$151,844**
Services					
Cable Franchise Fees	$53,667	$56,000	$56,000	$12,604	$50,000
Fines & Forfeitures - NSMC	$35,761	$37,500	$37,500	$15,873	$37,500

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Fine & Forfeitures - Bayside SDC	$7,841	$3,360	$3,360	$2,466	$1,500
Misc. Service Fee-Notary/Fingerprinting	$425	$50	$50	$125	$150
Property Status Revenue	$3,860	$2,500	$2,500	$900	$1,000
Publication Fees	$200	$200	$200	$200	$200
Professional Service Invoicing	$66,867	$10,000	$10,000	$9,752	$10,000
Data Sales	$125	$200	$200	$25	$200
Special Pickups	$12,586	$8,500	$8,500	$5,818	$8,500
Mulch Deliveries	$5,745	$6,000	$6,000	$5,730	$5,500
Well Permit	$825	$675	$675	$450	$18,150
Park Facility Rental & Programs	$5,277	$1,200	$1,200	$4,769	$3,000
Public Works Service Revenue	$18,681	$19,100	$19,100	$9,802	$4,500
Mailbox Replacement	$0	$0	$0	$0	$4,000
Community Event Donations	$0	$0	$0	$45	$0
Residential Sewer-ERU	$827,327	$849,655	$849,655	$838,840	$884,115
Commercial Sewer-User Fee	$145,731	$148,696	$148,696	$41,358	$180,000
Police Lease Revenue	$5,498	$5,498	$5,498	$0	$2,955
Connection Fee	$5,500	$0	$0	$5,913	$0
Intergovernmental Revenue	$4,635	$0	$0	$0	$0
Tree Program	$5,075	$0	$0	$5,250	$6,000
Residential Stormwater	$415,809	$407,682	$407,682	$415,008	$426,132
Commercial Stormwater	$154,841	$156,840	$156,840	$39,690	$159,845
Right-of-way Culvert Replacement Program	$40,600	$20,000	$20,000	$20,050	$30,400
Intergovernment Revenue	$562,210	$517,813	$517,813	$224,907	$462,316
Garbage Container Fees	$15,543	$8,500	$8,500	$3,060	$8,500
Culvert Replacement	$1,400	$0	$0	$1,050	$0
Mailbox Replacement	$4,600	$0	$0	$0	$0
Total Services:	**$2,400,629**	**$2,259,969**	**$2,259,969**	**$1,663,685**	**$2,304,463**
Inspections					
Architectural Review Committee Applications	$4,625	$4,000	$4,000	$2,875	$4,000
Occupancy Permits	$31,300	$1,800	$1,800	$1,075	$1,000
Building Permits	$444,694	$95,000	$95,000	$84,703	$70,000
Vacant Property Fees	$2,000	$500	$500	$0	$500
Total Inspections:	**$482,619**	**$101,300**	**$101,300**	**$88,653**	**$75,500**
Interest/Miscellaneous					
Equipment Rental - Sewer Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Equipment Rental - Stormwater Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Interest	$558,386	$75,000	$75,000	$394,653	$122,473
Unrealized & Realized Gain/Loss - Investments	$89,060	$0	$0	$3,364	$0
Miscellaneous Revenues	$2,122	$500	$500	$5,250	$750
Copies	$1,846	$750	$750	$523	$800

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
State Fire Insurance	$27,450	$27,450	$27,450	$0	$30,636
False Alarm Fees	$1,548	$1,400	$1,400	$5,242	$2,000
Recycling Proceeds	$2,195	$1,000	$1,000	$679	$0
Credit Card Rebate	$5,847	$7,000	$7,000	$4,928	$7,000
Insurance Awards/Dividends/Grants	$13,765	$5,975	$5,975	$14,093	$6,500
Equipment Sales	$420	$1,000	$1,000	$0	$1,000
Donations	$17,836	$8,000	$8,000	$16,084	$10,000
Interest	$2,812	$500	$500	$728	$0
Miscellaneous Revenue	$0	$2,712	$2,712	$0	$0
Insurance Awards/Dividends	$17,821	$0	$0	$0	$0
Miscellaneous Revenue	$20,598	$0	$0	$0	$0
Insurance Awards/Dividends	$2,000	$0	$0	$3,550	$0
Miscellaneous Revenue	$24,605	$25,000	$25,000	$10,028	$30,000
Consolidated Service Revenue	$74,699	$112,485	$112,485	$87,801	$143,850
Interest	$3,520	$0	$0	$0	$0
NSFD Receipts	$165,138	$0	$0	$0	$0
GASB 87 Lease	$37,345	$0	$0	$0	$0
Insurance Awards/Dividends	$12,219	$5,000	$5,000	$0	$0
Equipment Sales	$17,152	$0	$0	$4,746	$12,000
Total Interest/Miscellaneous:	**$1,139,584**	**$316,172**	**$316,172**	**$594,069**	**$411,317**
Contract Revenue					
Contract Revenue	$2,191,162	$2,217,456	$2,217,456	$1,108,728	$2,288,823
B Series Bond Admin Fee	$10,610	$11,000	$11,000	$0	$8,927
Contract Revenue	$161,469	$161,469	$161,469	$161,469	$161,469
Total Contract Revenue:	**$2,363,241**	**$2,389,925**	**$2,389,925**	**$1,270,197**	**$2,459,219**
Other Financing Sources					
Transfer from Sewer Fund	$0	$0	$0	$0	$380,000
Transfer from Public Works Capital	$0	$0	$0	$0	$250,000
Transfer from Stormwater	$73,598	$72,048	$72,048	$72,048	$70,498
Transfer from General Fund	$0	$0	$129,777	$129,777	$0
Transfer from General Fund	$175,784	$0	$259,553	$259,553	$0
Transfer from General Fund	$77,762	$0	$677,825	$677,825	$0
Transfer from Communications Fund	$0	$0	$620,000	$620,000	$0
Total Other Financing Sources:	**$327,144**	**$72,048**	**$1,759,203**	**$1,759,203**	**$700,498**
Total Revenue Source:	**$12,530,226**	**$11,743,344**	**$13,455,499**	**$10,250,021**	**$13,806,146**

Expenditures by Function

The major expenses within the General Fund are the Police Department, North Shore Fire/Rescue, Public Works and General Government. The Police Department accounts for 41% of the total expenditures in the General Fund, and 12.7% of overall Village expenditures. The chart below illustrates overall expenditures, prior to offsetting revenues. For example, Public Safety Communications is 21.4% of the total Village expenditures, however, 87.5% of that expense is reimbursed through contractual agreements.

2025 Overall Budgeted Expenditures by Function

For historical purposes, in 2019, expenses for the North Shore Fire/Rescue, North Shore Health Department, and North Shore Library were moved from the Consolidated Services Fund to the General Fund.

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
General Government					
Wages	$303,671	$336,395	$336,395	$134,514	$347,099
Health Insurance Buyout	$2,067	$4,410	$4,410	$1,071	$4,725
Dental Insurance Buyout	$125	$158	$158	$4	$74
Trustee wages	$8,400	$8,400	$8,400	$4,200	$8,400
Elections wages	$3,453	$13,042	$13,042	$2,138	$5,170
Elections supplies	$6,309	$8,244	$8,244	$1,882	$4,778
Longevity	$0	$444	$444	$0	$0
Wisconsin Retirement System	$20,735	$23,242	$23,242	$10,661	$22,733
Social Security	$23,170	$27,758	$27,758	$11,952	$26,334
Life Insurance	$405	$432	$432	$280	$900
Health Insurance	$25,371	$36,713	$36,713	$17,270	$47,173
Dental Insurance	$600	$731	$731	$377	$883
Recruitment	$824	$150	$150	$60	$150
Contractual Services	$35,636	$31,043	$31,043	$15,702	$35,629
Legal Counsel-Contracted	$115,772	$62,118	$62,118	$27,349	$62,739
Legal Counsel-Personnel	$1,295	$1,000	$1,000	$264	$1,000
Audit Services	$21,002	$22,432	$22,432	$19,977	$22,093
Health Department	$30,522	$33,895	$33,895	$25,422	$34,919

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Assessor Services	$24,900	$24,900	$24,900	$19,920	$24,900
Telecommunications	$2,522	$2,520	$2,520	$1,575	$2,600
Computer Support	$0	$1,000	$1,000	$0	$1,000
Benefit Administrative Fees	$1,269	$1,879	$1,879	$1,869	$2,350
Materials & Supplies	$2,696	$7,500	$7,500	$1,287	$10,500
Financial Advisor Services	$1,023	$0	$0	$0	$0
Administrative	$1,345	$1,000	$1,000	$108	$1,000
Office Supplies	$3,523	$0	$0	$0	$0
Postage	$4,768	$11,000	$11,000	$0	$5,000
Dues & Subscriptions	$5,899	$6,153	$6,153	$4,799	$6,864
Training, Safety & Certifications	$9,585	$11,390	$11,390	$3,777	$11,220
Publications & Printing	$104	$150	$150	$74	$150
Contingency	$0	$47,087	$47,087	$0	$49,972
General Liability	$36,732	$34,744	$34,744	$34,763	$35,082
Automobile Liability	$5,345	$2,844	$2,844	$3,602	$3,489
Boiler Insurance	$0	$488	$488	$446	$585
Workers Compensation	$35,231	$32,701	$32,701	$20,611	$31,143
Commercial Crime Policy	$210	$105	$105	$99	$104
Property Insurance	$8,321	$8,322	$8,322	$9,107	$9,600
Tax Refunds/Uncollectible	$3,876	$0	$0	$0	$0
Municipal Code	$2,040	$0	$0	$0	$0
Contractual Services	$0	$0	$0	$0	$76,365
Professional Services	$93,082	$150,000	$150,000	$10,914	$30,000
Total General Government:	**$841,828**	**$954,390**	**$954,390**	**$386,074**	**$926,723**
Police					
Wages	$1,053,802	$1,168,695	$1,168,695	$464,622	$1,201,662
Overtime	$54,099	$28,980	$67,080	$37,084	$30,580
Grant Overtime	$11,158	$14,000	$14,000	$5,841	$10,000
Holiday Pay	$38,605	$40,128	$40,128	$13,457	$41,469
Health Insurance Buyout	$21,488	$18,900	$18,900	$8,437	$31,500
Shift Commander Pay-Bump	$2,327	$4,500	$4,500	$3,572	$4,500
Dental Insurance Buyout	$0	$0	$0	$0	$245
Longevity	$0	$1,046	$1,046	$0	$0
Wisconsin Retirement System	$151,179	$164,433	$164,433	$73,737	$197,693
Social Security	$88,225	$97,633	$97,633	$40,195	$103,806
Life Insurance	$1,140	$1,169	$1,169	$613	$1,468
Health Insurance	$119,147	$144,625	$144,625	$71,438	$164,397
Dental Insurance	$2,386	$2,312	$2,312	$1,368	$3,130
Recruitment	$684	$0	$0	$2,024	$0
House of Correction Fees	$0	$300	$300	$0	$150
Contractual Services	$32,166	$40,306	$40,306	$24,239	$36,353
Prosecutorial Services	$29,236	$24,847	$24,847	$11,147	$25,095
Legal Counsel-Personnel	$812	$1,000	$1,000	$374	$1,000

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
MADACC	$1,633	$948	$948	$474	$954
Telecommunications	$7,551	$6,789	$6,789	$3,249	$6,780
Computer Support	$0	$5,000	$5,000	$0	$5,000
Materials & Supplies	$9,457	$8,500	$8,500	$3,347	$9,010
Fleet Maintenance	$6,710	$7,000	$7,000	$2,969	$7,700
Postage	$751	$800	$800	$40	$800
Dues & Subscriptions	$660	$1,150	$1,150	$930	$1,310
Training, Safety & Certifications	$5,842	$5,700	$5,700	$1,365	$7,000
Ammunition	$4,000	$4,500	$4,500	$274	$4,900
Uniform Supplies	$7,459	$7,800	$7,800	$6,666	$8,125
Fuel Maintenance	$15,882	$18,500	$18,500	$8,088	$18,500
Total Police:	**$1,666,399**	**$1,819,561**	**$1,857,661**	**$785,550**	**$1,923,127**
North Shore Fire					
Fire & Rescue - North Shore	$893,225	$887,638	$887,638	$702,393	$912,811
Fire Insurance Dues	$27,450	$27,450	$27,450	$0	$30,636
Total North Shore Fire:	**$920,675**	**$915,088**	**$915,088**	**$702,393**	**$943,447**
Building Inspection					
Wages	$20,000	$20,000	$20,000	$20,000	$20,000
Building Inspections	$231,943	$52,250	$52,250	$26,026	$38,500
Total Building Inspection:	**$251,943**	**$72,250**	**$72,250**	**$46,026**	**$58,500**
Public Works					
Wages	$266,078	$295,381	$295,381	$153,523	$307,328
Overtime	$3,991	$4,200	$4,200	$3,278	$4,374
Wages PT	$7,533	$27,000	$27,000	$4,617	$23,793
Health Insurance Buyout	$3,900	$8,610	$8,610	$4,192	$9,015
Dental Insurance Buyout	$220	$286	$286	$101	$293
Longevity	$0	$636	$636	$0	$0
Wisconsin Retirement System	$17,066	$20,715	$20,715	$10,424	$23,892
Social Security	$20,405	$25,713	$25,713	$12,034	$28,870
Life Insurance	$306	$511	$511	$235	$499
Health Insurance	$53,580	$62,330	$62,330	$42,609	$73,112
Dental Insurance	$1,078	$1,155	$1,155	$855	$1,374
Recruitment	$948	$250	$250	$100	$100
Facility Maintenance & Supplies	$19,893	$31,488	$31,488	$12,623	$32,056
Cleaning & Janitorial Services	$9,547	$9,963	$9,963	$5,447	$11,225
HVAC Maintenance	$1,124	$4,611	$4,611	$1,306	$13,340
Contractual Services	$43,169	$42,270	$42,270	$15,866	$49,718
Engineering	$30,255	$11,600	$11,600	$11,286	$11,600
Utilities	$44,713	$44,158	$44,158	$20,098	$44,158
Telecommunications	$1,385	$1,180	$1,180	$834	$1,190
Materials & Supplies	$6,894	$7,450	$7,450	$1,990	$8,900

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Fleet Maintenance	$41,371	$40,000	$40,000	$12,386	$42,500
Tools	$6,755	$2,000	$2,000	$751	$2,700
Office Supplies	$39	$0	$0	$0	$0
Dues & Subscriptions	$501	$650	$650	$628	$605
Training, Safety & Certifications	$3,294	$2,800	$2,800	$2,251	$3,450
Uniform Supplies	$1,411	$2,175	$2,175	$807	$2,225
Winter Operations	$38,286	$40,874	$40,874	$22,829	$30,125
Fuel Maintenance	$26,314	$33,000	$33,000	$13,991	$36,000
Equipment Replacement	$1,318	$500	$500	$496	$0
Equipment Rental	$5,700	$5,000	$5,000	$1,665	$4,250
Tipping Fees	$98,630	$80,000	$80,000	$25,308	$83,961
Yard Waste Tub Grinding	$11,000	$12,785	$12,785	$0	$13,169
Street Maintenance	$3,934	$7,810	$7,810	$0	$7,810
Signage & Traffic Safety	$4,659	$5,750	$5,750	$779	$4,750
Forestry & Landscaping	$6,470	$8,500	$8,500	$0	$4,000
Total Public Works:	**$781,767**	**$841,351**	**$841,351**	**$383,309**	**$880,382**
North Shore Library					
Library-North Shore	$168,243	$170,279	$170,279	$170,279	$172,850
Total North Shore Library:	**$168,243**	**$170,279**	**$170,279**	**$170,279**	**$172,850**
Parks					
Wages - FT	$5,024	$5,600	$5,600	$2,271	$5,600
Social Security	$384	$398	$398	$174	$398
Materials & Supplies	$625	$800	$800	$53	$0
Community Events	$17,545	$15,000	$22,250	$3,759	$20,000
Total Parks:	**$23,578**	**$21,798**	**$29,048**	**$6,257**	**$25,998**
Sanitary Sewer					
Wages	$109,743	$130,869	$130,869	$49,146	$147,346
Overtime	$0	$0	$0	$95	$1,080
Health Insurance Buyout	$476	$1,395	$1,395	$134	$2,970
Dental Insurance Buyout	$42	$95	$95	$1	$92
Longevity	$0	$291	$291	$0	$0
Wisconsin Retirement System	$3,685	$9,050	$9,050	$3,350	$8,881
Social Security	$7,495	$10,148	$10,148	$3,694	$9,935
Life Insurance	$146	$267	$267	$68	$314
Health Insurance	$11,086	$21,405	$21,405	$4,048	$22,195
Dental Insurance	$237	$446	$446	$84	$417
Contractual Services	$339,911	$317,923	$317,923	$97,378	$335,516
Audit Services	$3,881	$4,180	$4,180	$3,722	$4,117
Engineering	$23,552	$11,600	$24,649	$7,083	$52,600
Utilities	$4,837	$6,800	$6,800	$2,488	$6,000
Telecommunications	$329	$480	$480	$190	$482

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Benefit Administrative Fees	$43	$50	$50	$50	$50
Materials & Supplies	$3,293	$6,350	$6,350	$768	$7,900
Fleet Maintenance	$743	$2,000	$2,000	$0	$2,250
Lift Station Maintenance	$7,670	$16,500	$16,500	$2,455	$20,600
Tools	$0	$1,000	$1,000	$133	$1,250
Diggers Hotline	$1,842	$2,500	$2,500	$901	$2,500
Postage	$400	$400	$400	$0	$400
Training, Safety & Certifications	$382	$500	$500	$0	$500
Fuel Maintenance	$4,000	$4,000	$4,000	$0	$4,000
Equipment Replacement	$12,193	$675	$675	$575	$0
Equipment Rental	$20,600	$21,200	$21,200	$21,200	$22,154
General Liability Insurance	$1,726	$1,431	$1,431	$1,866	$1,916
Workers Compensation	$2,272	$3,737	$3,737	$2,356	$3,559
Commercial Crime Policy	$14	$93	$93	$38	$40
Property Insurance	$3,215	$3,215	$3,215	$3,519	$3,554
Auto Liability	$0	$2,761	$2,761	$3,496	$3,490
Capital Projects	$31,458	$67,250	$183,879	-$23,128	$302,500
Capital Equipment	$0	$35,575	$35,575	$0	$16,500
Depreciation	$159,709	$79,815	$79,815	$0	$79,815
Principal Redemption on Bond	$0	$195,000	$195,000	$0	$260,000
Interest on Bond	$53,964	$48,060	$48,060	$13,770	$42,050
Interest Clean Water Fund	$691	$0	$0	$0	$0
Administrative/Transfer to	$0	$0	$0	$0	$380,000
Total Sanitary Sewer:	**$809,635**	**$1,007,061**	**$1,136,739**	**$199,480**	**$1,746,973**
Stormwater Utility					
Wages	$164,371	$130,869	$130,869	$58,782	$138,892
Overtime	$0	$950	$950	$0	$1,026
Wages - PT	$5,267	$0	$0	$1,193	$4,000
Health Insurance Buyout	$476	$1,395	$1,395	$134	$2,340
Dental Insurance Buyout	$42	$95	$95	$1	$62
Longevity	$0	$291	$291	$0	$0
Wisconsin Retirement System	$11,038	$9,050	$9,050	$4,027	$8,930
Social Security	$12,374	$10,220	$10,220	$4,459	$10,320
Life Insurance	$213	$267	$267	$78	$317
Health Insurance	$18,627	$21,405	$21,405	$7,791	$24,806
Dental Insurance	$408	$446	$446	$159	$466
Contractual services	$12,255	$13,692	$38,692	$36,850	$11,432
Audit Services	$1,822	$1,962	$1,962	$1,747	$1,932
Engineering	$45,500	$11,600	$35,748	$17,051	$20,800
Utilities	$2,060	$2,300	$2,300	$1,886	$2,300
Telecommunications	$0	$100	$100	$0	$100
Benefit Administrative Fees	$43	$50	$50	$50	$50
Materials & Supplies	$1,465	$2,450	$2,450	$887	$4,500

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Lift Station Maintenance	$500	$2,000	$2,000	$0	$2,000
Financial Advisor Services	$1,400	$0	$0	$0	$0
Training, Safety & Certifications	$349	$500	$500	$0	$500
Culvert Materials	$38,034	$42,900	$42,900	$13,198	$47,500
Landscaping Materials	$20,407	$64,000	$64,000	$18,139	$41,750
Excavation and Disposal	$15,800	$17,500	$17,500	$0	$10,000
Fuel Maintenance	$5,000	$5,000	$5,000	$0	$5,000
Equipment Replacement	$103,329	$62,175	$62,175	$1,260	$25,870
Equipment Rental	$20,600	$21,200	$21,200	$21,200	$22,154
General Liability Insurance	$4,625	$3,519	$3,519	$3,922	$3,985
Workers Compensation	$2,272	$3,737	$3,737	$2,356	$3,359
Commercial Crime Policy	$14	$62	$62	$38	$40
Property Insurance	$3,026	$3,026	$3,026	$3,312	$3,345
Auto Liability Insurance	$0	$2,761	$2,761	$3,496	$3,490
Capital Projects	$155,790	$111,000	$263,873	$17,287	$326,283
Administrative/Transfer to	$73,598	$72,048	$72,048	$72,048	$70,498
Total Stormwater Utility:	**$720,705**	**$618,570**	**$820,591**	**$291,351**	**$798,047**
Public Safety Communication					
Wages	$1,597,948	$1,773,538	$1,758,538	$823,880	$1,792,018
Overtime	$110,979	$35,000	$35,000	$41,260	$48,260
Holiday Pay	$32,822	$36,928	$36,928	$9,134	$34,772
Health Insurance Buyout	$7,365	$16,800	$16,800	$12,729	$36,900
Dental Insurance Buyout	$430	$544	$544	$366	$1,223
Longevity	$0	$3,110	$3,110	$0	$0
Wisconsin Retirement System	$115,687	$127,552	$127,552	$59,407	$130,380
Social Security	$125,547	$142,701	$142,701	$64,736	$146,635
Life Insurance	$2,325	$2,808	$2,808	$1,623	$2,815
Health Insurance	$275,408	$377,691	$377,691	$191,932	$361,832
Dental Insurance	$5,889	$7,628	$7,628	$3,805	$6,969
Recruitment	$4,850	$2,500	$2,500	$342	$1,000
Facility Maintenance & Supplies	$36,528	$13,817	$23,817	$10,514	$15,677
Cleaning & Janitorial Services	$12,403	$12,688	$12,688	$6,800	$14,040
Contractual Services	$40,491	$23,583	$38,583	$35,083	$12,694
Legal Counsel-Personnel	$0	$1,000	$1,000	$0	$0
Audit Services	$1,822	$1,962	$1,962	$1,747	$1,932
Utilities	$27,064	$26,480	$26,480	$11,792	$24,525
Telecommunications	$96,501	$91,721	$81,721	$26,414	$76,730
Computer Support Services	$3,033	$5,000	$5,000	$1,107	$2,500
Benefit Administrative Fees	$400	$860	$860	$616	$860
Materials and Supplies	$13,396	$10,000	$10,000	$2,202	$7,000
Fleet Maintenance	$0	$0	$0	$0	$1,000
Licensing & Maintenance	$214,028	$276,806	$350,673	$324,413	$333,518
Office Supplies	$48	$0	$0	$0	$0

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Postage	$432	$500	$500	$0	$500
Dues & Subscriptions	$2,074	$2,500	$2,500	$581	$2,500
Training, Safety & Certifications	$11,392	$14,500	$14,500	$2,592	$12,038
Clothing/Employee Expense	$0	$840	$840	$191	$840
Fuel	$0	$0	$0	$69	$1,000
Employee Recognition	$150	$250	$250	$122	$250
Contingency	$0	$19,918	$19,918	$0	$17,465
General Liability Insurance	$7,275	$5,654	$5,654	$6,724	$6,852
Auto Liability Insurance	$0	$0	$0	$0	$1,163
Boiler Insurance	$0	$488	$488	$0	$0
Workers Compensation	$2,385	$18,686	$18,686	$2,650	$11,500
Commercial Crime Policy	$118	$124	$124	$74	$77
Property Insurance	$4,350	$4,350	$4,350	$4,761	$4,762
Administrative/Transfer to	$102,421	$106,006	$106,006	$106,006	$109,716
Total Public Safety Communication:	**$2,855,561**	**$3,164,533**	**$3,238,400**	**$1,753,672**	**$3,221,943**
Public Safety Capital					
Capital Projects	$48,711	$0	$0	$0	$42,910
Capital Lease	$5,498	$5,498	$5,498	$5,498	$2,955
Capital Equipment	$75,734	$222,556	$276,438	$13,887	$31,655
Total Public Safety Capital:	**$129,943**	**$228,054**	**$281,936**	**$19,385**	**$77,520**
Public Works Capital					
Capital Projects	$367,534	$586,150	$586,150	$236,331	$871,375
Capital Equipment	$38,747	$221,100	$221,100	$1,446	$299,325
Total Public Works Capital:	**$406,281**	**$807,250**	**$807,250**	**$237,777**	**$1,170,700**
Administrative Capital					
GASB 45/Accrued Benefit Obligations	$60,998	$93,689	$93,689	$34,736	$51,300
Capital Projects	$4,575	$35,000	$35,000	$0	$62,400
Capital Equipment	$0	$20,000	$20,000	$0	$14,000
Total Administrative Capital:	**$65,573**	**$148,689**	**$148,689**	**$34,736**	**$127,700**
Public Safety Communication Capital					
Capital Projects	$22,702	$65,000	$65,000	$57,348	$96,527
Capital Equipment	$144,776	$848,045	$848,045	$402,989	$1,099,297
Total Public Safety Communication Capital:	**$167,478**	**$913,045**	**$913,045**	**$460,337**	**$1,195,824**
Debt					
MADACC	$1,789	$1,770	$1,770	$202	$1,951
Payment to Escrow Agent/Financial Advisor	$4,900	$6,500	$6,500	$1,200	$5,300
2021A General Obligation	$155,000	$190,000	$190,000	$0	$150,000
NSFD Station	$165,000	$48,885	$48,885	$30,656	$56,079

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Unfunded Liability Principal	$31,697	$0	$0	$0	$0
2016 General Obligation	$135,000	$135,000	$135,000	$135,000	$135,000
2018 General Obligation	$55,000	$90,000	$90,000	$90,000	$105,000
Interest on Bond	$167,667	$133,558	$133,558	$79,886	$114,573
Unfunded Liability Interest	$1,664	$0	$0	$0	$0
2021B General Obligation	$330,000	$320,000	$320,000	$0	$320,000
Total Debt:	**$1,047,717**	**$925,713**	**$925,713**	**$336,944**	**$887,903**
Transfers					
Transfer Out	$253,546	$0	$648,883	$648,883	$0
Transfer out-Admin Fees	$0	$15,000	$15,000	$15,000	$15,000
Total Transfers:	**$253,546**	**$15,000**	**$663,883**	**$663,883**	**$15,000**
Other Sources/Uses					
Engineering	$205	$0	$0	$0	$0
Capital Projects	$0	$0	$0	$0	$630,000
Transfer to Capital	$0	$0	$620,000	$620,000	$0
Transfer to Admin Capital	$0	$0	-$418,272	-$418,272	$0
Transfer to Tax Incremental Financing	$0	$0	$0	$0	$250,000
Total Other Sources/Uses:	**$205**	**$0**	**$201,728**	**$201,728**	**$880,000**
Total Expenditures:	**$11,111,077**	**$12,622,632**	**$13,978,041**	**$6,679,181**	**$15,052,637**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel	$4,964,859	$5,495,079	$5,518,179	$2,507,668	$5,704,710
Supplies and Contractual	$3,565,736	$3,477,007	$3,635,321	$2,066,878	$3,464,469
Debt Service and Capital	$2,150,917	$3,457,492	$3,780,876	$1,060,970	$5,058,244
Transfers Out	$429,565	$193,054	$1,043,665	$1,043,665	$825,214
Total Expense Objects:	**$11,111,077**	**$12,622,632**	**$13,978,041**	**$6,679,181**	**$15,052,637**

General Fund

The General Fund is a governmental fund that provides for the main operations of the local government which are not primarily supported by user fees. The main source of funding for the General Fund is the property tax.

The General Fund is a major fund within the Village and represents 32.4% of the total expenditures for FY25.

Summary

The Village of Bayside is projecting $4.82**M** of revenue in FY25, which represents a 3.9% increase over the prior year budget. Budgeted expenditures are projected to decrease by 8.9% or $468.9**K** to $4.82**M** in FY25.

Revenues by Source

The majority of the revenues for the General Fund is derived from the collection of property taxes. Revenues are also received from state aids, licenses and permits and other user fees.

Projected 2025 Revenues by Source

The Village continues to be challenged by revenue constraints and limited opportunity to grow and develop. State levy limits, in place for well over a decade, continue to plague fully developed communities, such as Bayside, by only allowing increases in the tax levy based on growth. Based on the Department of Revenue net new construction calculations, the Village tax levy for net new construction increases 0.98% for 2025.

State levy limits allow municipalities to adjust their total property tax levy by the amount of net new construction, debt service, and increased expenses associated with a joint Fire Department, such as North Shore Fire/Rescue, minus the levy reduction for personal property aid. The 2025 recommended budget proposes an increase of $144,322 an increase to $5,025,242, or 2.99%. Approximately 30.4% of the proposed property tax increase is a result of North Shore Fire/Rescue allocation.

In 2024, the Village, like all Wisconsin municipalities, received additional assistance provided by the state government. However, concurrent reductions in both State Shared Revenue and Transportation Aids, have a significant impact on our community as well. For 2025, those State Aids will increase 3%.

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Taxes	$3,325,474	$3,335,297	$3,335,297	$2,770,138	$3,441,591
Interest on Delinquent Taxes	$20,807	$14,000	$14,000	$14,950	$14,000
Payment in Lieu of Taxes	$48,372	$48,975	$48,975	$49,272	$50,745
Total Taxes:	**$3,394,653**	**$3,398,272**	**$3,398,272**	**$2,834,360**	**$3,506,336**
Intergovernmental					
Community Development Block Grant	$3,325	$5,598	$5,598	$1,000	$5,598
Public Safety Communication Administration	$102,421	$106,006	$106,006	$106,006	$109,716
North Shore Library Administration	$19,812	$20,052	$20,052	$20,052	$20,355
Fund 23 TID Administration	$15,000	$15,000	$15,000	$15,000	$15,000
Intergovernmental Grant	$3,589	$5,600	$5,600	$4,124	$5,872
Total Intergovernmental:	**$144,147**	**$152,256**	**$152,256**	**$146,182**	**$156,541**
State Aids					
State Shared Revenue	$60,297	$165,124	$165,124	$0	$168,914
Video Service Provider Aid	$14,470	$14,470	$14,470	$0	$14,470
Recycling Grant	$25,716	$25,717	$25,717	$25,754	$25,790
Police Enforcement Grant	$19,699	$17,062	$17,062	$7,546	$10,000
Exempt Computer Aid	$15,160	$15,160	$15,160	$0	$15,160

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Personal Property Aid	$1,738	$1,738	$1,738	$1,738	$39,476
State Transportation Aid	$372,627	$342,564	$342,564	$171,307	$342,564
State Highway 32 Connecting Highway Aid	$17,035	$20,701	$20,701	$12,119	$20,701
Expenditure Restraint Aid	$78,786	$52,093	$52,093	$0	$52,093
Total State Aids:	**$605,528**	**$654,629**	**$654,629**	**$218,464**	**$689,168**
Licenses and Permits					
Operator Licenses	$1,760	$1,500	$1,500	$990	$1,500
Liquor Licenses	$3,000	$3,000	$3,000	$2,510	$3,000
Cigarette Licenses	$300	$300	$300	$300	$300
Animal Licenses	$2,045	$1,400	$1,400	$897	$1,600
Transient Merchant Permit	$250	$500	$500	$0	$500
Excavation/Right of Way/Privilege	$16,700	$10,000	$10,000	$13,700	$15,000
Fill Permits	$4,510	$0	$0	$0	$0
Rummage Sale Permits	$340	$150	$150	$205	$150
Dumpster Permits	$13,140	$4,000	$4,000	$2,480	$3,500
Sign Permits	$870	$500	$500	$1,640	$750
Conditional Use Permits	$600	$600	$600	$0	$600
Board of Zoning Appeals Fees	$1,500	$500	$500	$2,000	$500
Special Event Permits	$150	$50	$50	$0	$50
Total Licenses and Permits:	**$45,165**	**$22,500**	**$22,500**	**$24,722**	**$27,450**
Services					
Cable Franchise Fees	$53,667	$56,000	$56,000	$12,604	$50,000
Fines & Forfeitures - NSMC	$35,761	$37,500	$37,500	$15,873	$37,500
Fine & Forfeitures - Bayside SDC	$7,841	$3,360	$3,360	$2,466	$1,500
Misc. Service Fee-Notary/Fingerprinting	$425	$50	$50	$125	$150
Property Status Revenue	$3,860	$2,500	$2,500	$900	$1,000
Publication Fees	$200	$200	$200	$200	$200
Professional Service Invoicing	$66,867	$10,000	$10,000	$9,752	$10,000
Data Sales	$125	$200	$200	$25	$200
Special Pickups	$12,586	$8,500	$8,500	$5,818	$8,500
Mulch Deliveries	$5,745	$6,000	$6,000	$5,730	$5,500
Well Permit	$825	$675	$675	$450	$18,150
Park Facility Rental & Programs	$5,277	$1,200	$1,200	$4,769	$3,000
Public Works Service Revenue	$18,681	$19,100	$19,100	$9,802	$4,500
Mailbox Replacement	$0	$0	$0	$0	$4,000
Community Event Donations	$0	$0	$0	$45	$0
Total Services:	**$211,860**	**$145,285**	**$145,285**	**$68,559**	**$144,200**
Inspections					
Architectural Review Committee Applications	$4,625	$4,000	$4,000	$2,875	$4,000
Occupancy Permits	$31,300	$1,800	$1,800	$1,075	$1,000

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Building Permits	$444,694	$95,000	$95,000	$84,703	$70,000
Vacant Property Fees	$2,000	$500	$500	$0	$500
Total Inspections:	**$482,619**	**$101,300**	**$101,300**	**$88,653**	**$75,500**
Interest/Miscellaneous					
Equipment Rental - Sewer Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Equipment Rental - Stormwater Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Interest	$558,386	$75,000	$75,000	$394,653	$122,473
Unrealized & Realized Gain/Loss - Investments	$89,060	$0	$0	$3,364	$0
Miscellaneous Revenues	$2,122	$500	$500	$5,250	$750
Copies	$1,846	$750	$750	$523	$800
State Fire Insurance	$27,450	$27,450	$27,450	$0	$30,636
False Alarm Fees	$1,548	$1,400	$1,400	$5,242	$2,000
Recycling Proceeds	$2,195	$1,000	$1,000	$679	$0
Credit Card Rebate	$5,847	$7,000	$7,000	$4,928	$7,000
Insurance Awards/Dividends/Grants	$13,765	$5,975	$5,975	$14,093	$6,500
Equipment Sales	$420	$1,000	$1,000	$0	$1,000
Donations	$17,836	$8,000	$8,000	$16,084	$10,000
Total Interest/Miscellaneous:	**$761,675**	**$170,475**	**$170,475**	**$487,216**	**$225,467**
Total Revenue Source:	**$5,645,647**	**$4,644,717**	**$4,644,717**	**$3,868,156**	**$4,824,662**

Expenditures by Function

The major expenses with the General Fund are the Police Department, North Shore Fire/Rescue, Public Works and General Government. The Police Department accounts for 39.9% of the total expenditures in the fund.

Budgeted Expenditures by Function

For historical puposes in 2019, expenses for North Shore Fire/Rescue, North Shore Health Department, and North Shore Library were moved from the Consolidated Services Fund to the General Fund.

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
General Government					
Wages	$303,671	$336,395	$336,395	$134,514	$347,099
Health Insurance Buyout	$2,067	$4,410	$4,410	$1,071	$4,725
Dental Insurance Buyout	$125	$158	$158	$4	$74
Trustee wages	$8,400	$8,400	$8,400	$4,200	$8,400
Elections wages	$3,453	$13,042	$13,042	$2,138	$5,170
Elections supplies	$6,309	$8,244	$8,244	$1,882	$4,778
Longevity	$0	$444	$444	$0	$0
Wisconsin Retirement System	$20,735	$23,242	$23,242	$10,661	$22,733
Social Security	$23,170	$27,758	$27,758	$11,952	$26,334
Life Insurance	$405	$432	$432	$280	$900
Health Insurance	$25,371	$36,713	$36,713	$17,270	$47,173
Dental Insurance	$600	$731	$731	$377	$883
Recruitment	$824	$150	$150	$60	$150
Contractual Services	$35,636	$31,043	$31,043	$15,702	$35,629
Legal Counsel-Contracted	$115,772	$62,118	$62,118	$27,349	$62,739
Legal Counsel-Personnel	$1,295	$1,000	$1,000	$264	$1,000
Audit Services	$21,002	$22,432	$22,432	$19,977	$22,093
Health Department	$30,522	$33,895	$33,895	$25,422	$34,919
Assessor Services	$24,900	$24,900	$24,900	$19,920	$24,900

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Telecommunications	$2,522	$2,520	$2,520	$1,575	$2,600
Computer Support	$0	$1,000	$1,000	$0	$1,000
Benefit Administrative Fees	$1,269	$1,879	$1,879	$1,869	$2,350
Materials & Supplies	$2,696	$7,500	$7,500	$1,287	$10,500
Financial Advisor Services	$1,023	$0	$0	$0	$0
Administrative	$1,345	$1,000	$1,000	$108	$1,000
Office Supplies	$3,523	$0	$0	$0	$0
Postage	$4,768	$11,000	$11,000	$0	$5,000
Dues & Subscriptions	$5,899	$6,153	$6,153	$4,799	$6,864
Training, Safety & Certifications	$9,585	$11,390	$11,390	$3,777	$11,220
Publications & Printing	$104	$150	$150	$74	$150
Contingency	$0	$47,087	$47,087	$0	$49,972
General Liability	$36,732	$34,744	$34,744	$34,763	$35,082
Automobile Liability	$5,345	$2,844	$2,844	$3,602	$3,489
Boiler Insurance	$0	$488	$488	$446	$585
Workers Compensation	$35,231	$32,701	$32,701	$20,611	$31,143
Commercial Crime Policy	$210	$105	$105	$99	$104
Property Insurance	$8,321	$8,322	$8,322	$9,107	$9,600
Tax Refunds/Uncollectible	$3,876	$0	$0	$0	$0
Municipal Code	$2,040	$0	$0	$0	$0
Total General Government:	**$748,746**	**$804,390**	**$804,390**	**$375,160**	**$820,358**
Police					
Wages	$1,053,802	$1,168,695	$1,168,695	$464,622	$1,201,662
Overtime	$54,099	$28,980	$67,080	$37,084	$30,580
Grant Overtime	$11,158	$14,000	$14,000	$5,841	$10,000
Holiday Pay	$38,605	$40,128	$40,128	$13,457	$41,469
Health Insurance Buyout	$21,488	$18,900	$18,900	$8,437	$31,500
Shift Commander Pay-Bump	$2,327	$4,500	$4,500	$3,572	$4,500
Dental Insurance Buyout	$0	$0	$0	$0	$245
Longevity	$0	$1,046	$1,046	$0	$0
Wisconsin Retirement System	$151,179	$164,433	$164,433	$73,737	$197,693
Social Security	$88,225	$97,633	$97,633	$40,195	$103,806
Life Insurance	$1,140	$1,169	$1,169	$613	$1,468
Health Insurance	$119,147	$144,625	$144,625	$71,438	$164,397
Dental Insurance	$2,386	$2,312	$2,312	$1,368	$3,130
Recruitment	$684	$0	$0	$2,024	$0
House of Correction Fees	$0	$300	$300	$0	$150
Contractual Services	$32,166	$40,306	$40,306	$24,239	$36,353
Prosecutorial Services	$29,236	$24,847	$24,847	$11,147	$25,095
Legal Counsel-Personnel	$812	$1,000	$1,000	$374	$1,000
MADACC	$1,633	$948	$948	$474	$954
Telecommunications	$7,551	$6,789	$6,789	$3,249	$6,780
Computer Support	$0	$5,000	$5,000	$0	$5,000

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Materials & Supplies	$9,457	$8,500	$8,500	$3,347	$9,010
Fleet Maintenance	$6,710	$7,000	$7,000	$2,969	$7,700
Postage	$751	$800	$800	$40	$800
Dues & Subscriptions	$660	$1,150	$1,150	$930	$1,310
Training, Safety & Certifications	$5,842	$5,700	$5,700	$1,365	$7,000
Ammunition	$4,000	$4,500	$4,500	$274	$4,900
Uniform Supplies	$7,459	$7,800	$7,800	$6,666	$8,125
Fuel Maintenance	$15,882	$18,500	$18,500	$8,088	$18,500
Total Police:	**$1,666,399**	**$1,819,561**	**$1,857,661**	**$785,550**	**$1,923,127**
North Shore Fire					
Fire & Rescue - North Shore	$893,225	$887,638	$887,638	$702,393	$912,811
Fire Insurance Dues	$27,450	$27,450	$27,450	$0	$30,636
Total North Shore Fire:	**$920,675**	**$915,088**	**$915,088**	**$702,393**	**$943,447**
Building Inspection					
Wages	$20,000	$20,000	$20,000	$20,000	$20,000
Building Inspections	$231,943	$52,250	$52,250	$26,026	$38,500
Total Building Inspection:	**$251,943**	**$72,250**	**$72,250**	**$46,026**	**$58,500**
Public Works					
Wages	$266,078	$295,381	$295,381	$153,523	$307,328
Overtime	$3,991	$4,200	$4,200	$3,278	$4,374
Wages PT	$7,533	$27,000	$27,000	$4,617	$23,793
Health Insurance Buyout	$3,900	$8,610	$8,610	$4,192	$9,015
Dental Insurance Buyout	$220	$286	$286	$101	$293
Longevity	$0	$636	$636	$0	$0
Wisconsin Retirement System	$17,066	$20,715	$20,715	$10,424	$23,892
Social Security	$20,405	$25,713	$25,713	$12,034	$28,870
Life Insurance	$306	$511	$511	$235	$499
Health Insurance	$53,580	$62,330	$62,330	$42,609	$73,112
Dental Insurance	$1,078	$1,155	$1,155	$855	$1,374
Recruitment	$948	$250	$250	$100	$100
Facility Maintenance & Supplies	$19,893	$31,488	$31,488	$12,623	$32,056
Cleaning & Janitorial Services	$9,547	$9,963	$9,963	$5,447	$11,225
HVAC Maintenance	$1,124	$4,611	$4,611	$1,306	$13,340
Contractual Services	$43,169	$42,270	$42,270	$15,866	$49,718
Engineering	$30,255	$11,600	$11,600	$11,286	$11,600
Utilities	$44,713	$44,158	$44,158	$20,098	$44,158
Telecommunications	$1,385	$1,180	$1,180	$834	$1,190
Materials & Supplies	$6,894	$7,450	$7,450	$1,990	$8,900
Fleet Maintenance	$41,371	$40,000	$40,000	$12,386	$42,500
Tools	$6,755	$2,000	$2,000	$751	$2,700
Office Supplies	$39	$0	$0	$0	$0

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Dues & Subscriptions	$501	$650	$650	$628	$605
Training, Safety & Certifications	$3,294	$2,800	$2,800	$2,251	$3,450
Uniform Supplies	$1,411	$2,175	$2,175	$807	$2,225
Winter Operations	$38,286	$40,874	$40,874	$22,829	$30,125
Fuel Maintenance	$26,314	$33,000	$33,000	$13,991	$36,000
Equipment Replacement	$1,318	$500	$500	$496	$0
Equipment Rental	$5,700	$5,000	$5,000	$1,665	$4,250
Tipping Fees	$98,630	$80,000	$80,000	$25,308	$83,961
Yard Waste Tub Grinding	$11,000	$12,785	$12,785	$0	$13,169
Street Maintenance	$3,934	$7,810	$7,810	$0	$7,810
Signage & Traffic Safety	$4,659	$5,750	$5,750	$779	$4,750
Forestry & Landscaping	$6,470	$8,500	$8,500	$0	$4,000
Total Public Works:	**$781,767**	**$841,351**	**$841,351**	**$383,309**	**$880,382**
North Shore Library					
Library-North Shore	$168,243	$170,279	$170,279	$170,279	$172,850
Total North Shore Library:	**$168,243**	**$170,279**	**$170,279**	**$170,279**	**$172,850**
Parks					
Wages - FT	$5,024	$5,600	$5,600	$2,271	$5,600
Social Security	$384	$398	$398	$174	$398
Materials & Supplies	$625	$800	$800	$53	$0
Community Events	$17,545	$15,000	$22,250	$3,759	$20,000
Total Parks:	**$23,578**	**$21,798**	**$29,048**	**$6,257**	**$25,998**
Transfers					
Transfer Out	$253,546	$0	$648,883	$648,883	$0
Total Transfers:	**$253,546**	**$0**	**$648,883**	**$648,883**	**$0**
Total Expenditures:	**$4,814,897**	**$4,644,717**	**$5,338,950**	**$3,117,857**	**$4,824,662**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel	$2,339,883	$2,619,325	$2,657,425	$1,161,210	$2,757,517
Supplies and Contractual	$2,221,468	$2,025,392	$2,032,642	$1,307,764	$2,067,145
Transfers Out	$253,546	$0	$648,883	$648,883	$0
Total Expense Objects:	**$4,814,897**	**$4,644,717**	**$5,338,950**	**$3,117,857**	**$4,824,662**

Fund Balance

The Village continues to maintain adherence to its general fund, fund balance policy, and archive the objectives:

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 at minimum 50% of the current fiscal year of budgeted general fund appropriations. In determining the acceptable range of general fund balance, the Village considered the following factors:

- Historical stability of the Village's revenues, expenditures, and mill rate.
- Timing of revenue collections in relation to payments made for operational expenditures.
- Anticipated growth in the Village's valuation and/or services to be provided to Village residents.

F. Apply any operational surplus at the end of any fiscal year to the reserve for working capital if necessary to meet policy minimums.

G. Eliminate the budgeted use of fund balance if its use would reduce the available balance below policy minimums.

Financial Summary	FY2023	FY2024	FY2025

Financial Summary	FY2023	FY2024	FY2025
Fund Balance	—	—	—
Unassigned	$2,506,770	$2,520,445	$2,520,445
Assigned	$19,982	$0	$0
Total Fund Balance:	**$2,526,752**	**$2,520,445**	**$2,520,445**

Stormwater Enterprise Fund

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

From 2007-2024, Bayside had 134 events totaling 1 – 1.99 inches, 23 events totaling 2 – 2.99 inches, 12 events totaling 3 – 3.99 inches, 8 events totaling 4 – 4.99 inches, and 2 events over 5 inches.

Summary

The Village of Bayside is projecting $798**K** of revenue in FY2025, which represents a 20.7% increase over the prior year. Budgeted expenditures are projected to decrease by 2.7% or $22,544 to $798,047 in FY2025.

Goals

1. Complete 2025 Stormwater Management project
2. Develop priority based stormwater projects based from 2024 stormwater outfall study
3. Enhance Geographical Information System data and information building on physical stormwater infrastructure
4. Implement Green Infrastructure Project near the corner of Lake Drive and East Brown Deer Road
5. Rehabilitate Lake Drive, Brown Deer Road, and Port Washington Road community entry signage and planters
6. Enhance Village Hall stormwater retention pond capacity
7. Initiate grant process for repair of Fish Creek on Village property identified by the 2023 MMSD Fish Creek study.

Stormwater Staffing FTE Allocation

Revenues by Source

The storm water management utility is funded primarily through a per equivalent residential unit (ERU) fee of $266 in 2025, which is a $2/year or $0.16/month increase from 2024. Each residential property is considered one ERU while non-residential property ERU's are calculated based on the amount of impervious surface on the property.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Intergovernmental					
Intergovernmental Grant	$0	$52,023	$77,023	$0	$175,520
Total Intergovernmental:	**$0**	**$52,023**	**$77,023**	**$0**	**$175,520**
Licenses and Permits					
Rain Barrel	$0	$0	$0	$225	$150
Total Licenses and Permits:	**$0**	**$0**	**$0**	**$225**	**$150**
Services					
Tree Program	$5,075	$0	$0	$5,250	$6,000
Residential Stormwater	$415,809	$407,682	$407,682	$415,008	$426,132
Commercial Stormwater	$154,841	$156,840	$156,840	$39,690	$159,845
Right-of-way Culvert Replacement Program	$40,600	$20,000	$20,000	$20,050	$30,400
Total Services:	**$616,325**	**$584,522**	**$584,522**	**$479,998**	**$622,377**
Interest/Miscellaneous					
Miscellaneous Revenue	$20,598	$0	$0	$0	$0
Insurance Awards/Dividends	$2,000	$0	$0	$3,550	$0
Total Interest/Miscellaneous:	**$22,598**	**$0**	**$0**	**$3,550**	**$0**
Total Revenue Source:	**$638,923**	**$636,545**	**$661,545**	**$483,773**	**$798,047**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
Stormwater Utility					
Wages	$164,371	$130,869	$130,869	$58,782	$138,892
Overtime	$0	$950	$950	$0	$1,026
Wages - PT	$5,267	$0	$0	$1,193	$4,000
Health Insurance Buyout	$476	$1,395	$1,395	$134	$2,340
Dental Insurance Buyout	$42	$95	$95	$1	$62
Longevity	$0	$291	$291	$0	$0
Wisconsin Retirement System	$11,038	$9,050	$9,050	$4,027	$8,930
Social Security	$12,374	$10,220	$10,220	$4,459	$10,320
Life Insurance	$213	$267	$267	$78	$317
Health Insurance	$18,627	$21,405	$21,405	$7,791	$24,806
Dental Insurance	$408	$446	$446	$159	$466
Contractual services	$12,255	$13,692	$38,692	$36,850	$11,432
Audit Services	$1,822	$1,962	$1,962	$1,747	$1,932
Engineering	$45,500	$11,600	$35,748	$17,051	$20,800
Utilities	$2,060	$2,300	$2,300	$1,886	$2,300
Telecommunications	$0	$100	$100	$0	$100
Benefit Administrative Fees	$43	$50	$50	$50	$50

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Materials & Supplies	$1,465	$2,450	$2,450	$887	$4,500
Lift Station Maintenance	$500	$2,000	$2,000	$0	$2,000
Financial Advisor Services	$1,400	$0	$0	$0	$0
Training, Safety & Certifications	$349	$500	$500	$0	$500
Culvert Materials	$38,034	$42,900	$42,900	$13,198	$47,500
Landscaping Materials	$20,407	$64,000	$64,000	$18,139	$41,750
Excavation and Disposal	$15,800	$17,500	$17,500	$0	$10,000
Fuel Maintenance	$5,000	$5,000	$5,000	$0	$5,000
Equipment Replacement	$103,329	$62,175	$62,175	$1,260	$25,870
Equipment Rental	$20,600	$21,200	$21,200	$21,200	$22,154
General Liability Insurance	$4,625	$3,519	$3,519	$3,922	$3,985
Workers Compensation	$2,272	$3,737	$3,737	$2,356	$3,359
Commercial Crime Policy	$14	$62	$62	$38	$40
Property Insurance	$3,026	$3,026	$3,026	$3,312	$3,345
Auto Liability Insurance	$0	$2,761	$2,761	$3,496	$3,490
Capital Projects	$155,790	$111,000	$263,873	$17,287	$326,283
Administrative/Transfer to	$73,598	$72,048	$72,048	$72,048	$70,498
Total Stormwater Utility:	**$720,705**	**$618,570**	**$820,591**	**$291,351**	**$798,047**
Total Expenditures:	**$720,705**	**$618,570**	**$820,591**	**$291,351**	**$798,047**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel	$212,816	$174,988	$174,988	$76,624	$191,159
Supplies and Contractual	$278,501	$260,534	$309,682	$125,392	$210,107
Debt Service and Capital	$155,790	$111,000	$263,873	$17,287	$326,283
Transfers Out	$73,598	$72,048	$72,048	$72,048	$70,498
Total Expense Objects:	**$720,705**	**$618,570**	**$820,591**	**$291,351**	**$798,047**

Fund Balance

The fund balance of the Stormwater Reserve Fund shall not be less than 75% of the annual expenditures.

Financial Summary	FY2024	FY2025
Fund Balance	–	–
Unassigned	$1,035,479	$1,025,173
Assigned	$0	$0
Total Fund Balance:	**$1,035,479**	**$1,025,173**

Sanitary Sewer Enterprise Fund

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

Summary

The Village of Bayside is projecting $1.07**M** of revenue in FY2025, which represents a 6.3% increase over the prior year. Budgeted expenditures are projected to increase by 53.7% or $610.2**K** in FY2025.

Goals

1. Implement Glencoe Place Sanitary Sewer Rehabilitation and Expansion Project.
2. Seek MMSD competitive funding for work to be engineered in the Pelham Heath neighborhood following the 2024 investigative work.
3. Implement CIPP main line repairs for 2024 investigations.
4. Televise 20% of Village sanitary sewer mainline.
5. Clean and maintain 26,000 feet of sanitary sewer main.
6. Inspect 20% of Village manholes.

Sanitary Sewer FTE Staffing

Revenues by Source

The sanitary sewer utility is funded primarily through user fees. Each non-metered sanitary sewer connection pays an annual charge of $555 in 2025, a $1.58/month increase from 2024. The proposed increase is related primarily to third party service charges from MMSD as well as normal operation inflationary expenses. Commercial metered users pay a volumetric usage charge of $5.05/1,000 gallons, and are billed quarterly. The Village does receive grant funding for sanitary sewer projects from time to time.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source				
Intergovernmental				
Intergovernmental Grant	$5,491	$0	$0	$3,902
Total Intergovernmental:	**$5,491**	**$0**	**$0**	**$3,902**
Services				
Residential Sewer-ERU	$827,327	$849,655	$838,840	$884,115
Commercial Sewer-User Fee	$145,731	$148,696	$41,358	$180,000
Police Lease Revenue	$5,498	$5,498	$0	$2,955
Connection Fee	$5,500	$0	$5,913	$0
Intergovernmental Revenue	$4,635	$0	$0	$0
Total Services:	**$988,691**	**$1,003,849**	**$886,111**	**$1,067,070**
Interest/Miscellaneous				
Interest	$2,812	$500	$728	$0
Miscellaneous Revenue	$0	$2,712	$0	$0
Insurance Awards/Dividends	$17,821	$0	$0	$0
Total Interest/Miscellaneous:	**$20,633**	**$3,212**	**$728**	**$0**
Total Revenue Source:	**$1,014,815**	**$1,007,061**	**$886,839**	**$1,070,972**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
Sanitary Sewer					
Wages	$109,743	$130,869	$130,869	$49,146	$147,346
Overtime	$0	$0	$0	$95	$1,080
Health Insurance Buyout	$476	$1,395	$1,395	$134	$2,970
Dental Insurance Buyout	$42	$95	$95	$1	$92
Longevity	$0	$291	$291	$0	$0
Wisconsin Retirement System	$3,685	$9,050	$9,050	$3,350	$8,881
Social Security	$7,495	$10,148	$10,148	$3,694	$9,935
Life Insurance	$146	$267	$267	$68	$314
Health Insurance	$11,086	$21,405	$21,405	$4,048	$22,195
Dental Insurance	$237	$446	$446	$84	$417
Contractual Services	$339,911	$317,923	$317,923	$97,378	$335,516
Audit Services	$3,881	$4,180	$4,180	$3,722	$4,117
Engineering	$23,552	$11,600	$24,649	$7,083	$52,600
Utilities	$4,837	$6,800	$6,800	$2,488	$6,000
Telecommunications	$329	$480	$480	$190	$482
Benefit Administrative Fees	$43	$50	$50	$50	$50
Materials & Supplies	$3,293	$6,350	$6,350	$768	$7,900
Fleet Maintenance	$743	$2,000	$2,000	$0	$2,250
Lift Station Maintenance	$7,670	$16,500	$16,500	$2,455	$20,600

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Tools	$0	$1,000	$1,000	$133	$1,250
Diggers Hotline	$1,842	$2,500	$2,500	$901	$2,500
Postage	$400	$400	$400	$0	$400
Training, Safety & Certifications	$382	$500	$500	$0	$500
Fuel Maintenance	$4,000	$4,000	$4,000	$0	$4,000
Equipment Replacement	$12,193	$675	$675	$575	$0
Equipment Rental	$20,600	$21,200	$21,200	$21,200	$22,154
General Liability Insurance	$1,726	$1,431	$1,431	$1,866	$1,916
Workers Compensation	$2,272	$3,737	$3,737	$2,356	$3,559
Commercial Crime Policy	$14	$93	$93	$38	$40
Property Insurance	$3,215	$3,215	$3,215	$3,519	$3,554
Auto Liability	$0	$2,761	$2,761	$3,496	$3,490
Capital Projects	$31,458	$67,250	$183,879	-$23,128	$302,500
Capital Equipment	$0	$35,575	$35,575	$0	$16,500
Depreciation	$159,709	$79,815	$79,815	$0	$79,815
Principal Redemption on Bond	$0	$195,000	$195,000	$0	$260,000
Interest on Bond	$53,964	$48,060	$48,060	$13,770	$42,050
Interest Clean Water Fund	$691	$0	$0	$0	$0
Administrative/Transfer to	$0	$0	$0	$0	$380,000
Total Sanitary Sewer:	**$809,635**	**$1,007,061**	**$1,136,739**	**$199,480**	**$1,746,973**
Total Expenditures:	**$809,635**	**$1,007,061**	**$1,136,739**	**$199,480**	**$1,746,973**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects				
Personnel	$132,910	$173,966	$60,620	$193,230
Supplies and Contractual	$430,903	$407,395	$148,218	$472,878
Debt Service and Capital	$245,822	$425,700	-$9,358	$700,865
Transfers Out	$0	$0	$0	$380,000
Total Expense Objects:	**$809,635**	**$1,007,061**	**$199,480**	**$1,746,973**

Fund Balance

The fund balance range for the Sanitary Sewer Reserve Fund shall not be less than 75% and not more than 125% of the annual residential and commercial billings of the operation.

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

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$427,379	$-248,622
Assigned	$69,873	$69,873
Total Fund Balance:	**$497,252**	**$-178,749**

Tax Increment District #1

The Tax Increment District #1 administers revenues and expenses associated with Tax Increment District #1.

Summary

The Village of Bayside is projecting $736.94K of revenue in FY2025, which represents a 2,118.6% increase over the prior year. Budgeted expenditures are projected to increase by 335.4% or $586.37K to $751.37K in FY2025. Professional expenses associated with development are reimbursed pursuant to Village Code and are reflected in both revenues and expenditures. Expenses within the fund are primarily related to capital projects within the 1/2 mile allowable radius, as determine and approved by the Village engineer. Funds will be repaid by TID #1 as they are generated over the life of the TID, as recommended by the Village auditor.

Goals

1. Install sidewalk on the east side of Port Washington Road between Brown Deer Road and Glencoe Place.
2. Rehabilitation and expansion of Glencoe Place sanitary sewer project.
3. Reconstruction of Glencoe Place between Port Washington Road and termini at Malibu Place.

Revenues by Source

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Tax Increment	$0	$8,217	$8,217	$7,911	$76,939
Total Taxes:	**$0**	**$8,217**	**$8,217**	**$7,911**	**$76,939**
Interest/Miscellaneous					
Miscellaneous Revenue	$24,605	$25,000	$25,000	$10,028	$30,000
Total Interest/Miscellaneous:	**$24,605**	**$25,000**	**$25,000**	**$10,028**	**$30,000**

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Other Financing Sources					
Transfer from Sewer Fund	$0	$0	$0	$0	$380,000
Transfer from Public Works Capital	$0	$0	$0	$0	$250,000
Total Other Financing Sources:	**$0**	**$0**	**$0**	**$0**	**$630,000**
Total Revenue Source:	**$24,605**	**$33,217**	**$33,217**	**$17,939**	**$736,939**

Expenditures by Function

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
General Government	$93,082	$150,000	$150,000	$10,914	$106,365
Transfers	$0	$15,000	$15,000	$15,000	$15,000
Other Sources/Uses	$205	$0	$0	$0	$630,000
Total Expenditures:	**$93,287**	**$165,000**	**$165,000**	**$25,914**	**$751,365**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Supplies and Contractual	$93,287	$150,000	$150,000	$10,914	$106,365
Debt Service and Capital	$0	$0	$0	$0	$630,000
Transfers Out	$0	$15,000	$15,000	$15,000	$15,000
Total Expense Objects:	**$93,287**	**$165,000**	**$165,000**	**$25,914**	**$751,365**

Fund Balance

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Assigned	$-145,196	$-159,622
Total Fund Balance:	**$-145,196**	**$-159,622**

Public Safety Communications Fund

To provide effective emergency dispatching services to North Shore residents through collaboration and sharing of resources with other communities.

Public Safety Dispatching and Record Management System function for the Villages of Bayside, Fox Point, River Hills, Brown Deer, Shorewood, Whitefish Bay, City of Glendale, and North Shore Fire/Rescue. Fund 26 houses all operating and maintenance monies, while fund 46 serves as the capital fund for building, technology, and infrastructure.

Summary

Village of Bayside is projecting $3.22M of revenue in FY2025, which represents a 1.8% increase over the prior year. Budgeted expenditures are projected to decrease by 16.5% or $637K to $3.22M in FY2025.

Goals

Financial and Technology

- Enhance IT security and disposal practices with all relevant regulations.
- Upgrade E911 systems with new technologies, features, and enhancements.
- Establish a multi-agency IT purchasing system to streamline procurement processes and reduce costs.

Collaboration

- Utilize the PSAP Grant to host regional training opportunities.
- Enhance partnerships with local organizations to provide 911 educational programs.
- Establish a shared portal for public safety camera data integration with other North Shore agencies.

Internal Improvement

- Update and implement strategic plan.
- Maintain accreditation requirements for the Communications Center, ensuring compliance with accreditation standards.
- Implement a training program focused on communication skills.
- Introduce a cross-training program among departments.
- Develop individualized professional plans for each employee.

Revenues by Source

The Member Agencies all contribute annually for both the operating and capital costs of the joint public safety communications center. Each community pays a percentage of the overall budget, as outlined in the intergovernmental agreement. Revenue is also derived from a la carte services provided to Member Agencies, such as Information Technology services, shared telecommunications infrastructure, and more.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Tax	$313,023	$316,779	$316,779	$316,779	$326,954
Total Taxes:	**$313,023**	**$316,779**	**$316,779**	**$316,779**	**$326,954**
Services					
Intergovernment Revenue	$562,210	$517,813	$517,813	$224,907	$462,316
Total Services:	**$562,210**	**$517,813**	**$517,813**	**$224,907**	**$462,316**
Interest/Miscellaneous					
Consolidated Service Revenue	$74,699	$112,485	$112,485	$87,801	$143,850
Total Interest/Miscellaneous:	**$74,699**	**$112,485**	**$112,485**	**$87,801**	**$143,850**
Contract Revenue					
Contract Revenue	$2,191,162	$2,217,456	$2,217,456	$1,108,728	$2,288,823
Total Contract Revenue:	**$2,191,162**	**$2,217,456**	**$2,217,456**	**$1,108,728**	**$2,288,823**
Total Revenue Source:	**$3,141,094**	**$3,164,533**	**$3,164,533**	**$1,738,215**	**$3,221,943**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
Public Safety Communication					
Wages	$1,597,948	$1,773,538	$1,758,538	$823,880	$1,792,018
Overtime	$110,979	$35,000	$35,000	$41,260	$48,260
Holiday Pay	$32,822	$36,928	$36,928	$9,134	$34,772
Health Insurance Buyout	$7,365	$16,800	$16,800	$12,729	$36,900
Dental Insurance Buyout	$430	$544	$544	$366	$1,223
Longevity	$0	$3,110	$3,110	$0	$0
Wisconsin Retirement System	$115,687	$127,552	$127,552	$59,407	$130,380
Social Security	$125,547	$142,701	$142,701	$64,736	$146,635
Life Insurance	$2,325	$2,808	$2,808	$1,623	$2,815
Health Insurance	$275,408	$377,691	$377,691	$191,932	$361,832
Dental Insurance	$5,889	$7,628	$7,628	$3,805	$6,969
Recruitment	$4,850	$2,500	$2,500	$342	$1,000
Facility Maintenance & Supplies	$36,528	$13,817	$23,817	$10,514	$15,677
Cleaning & Janitorial Services	$12,403	$12,688	$12,688	$6,800	$14,040
Contractual Services	$40,491	$23,583	$38,583	$35,083	$12,694
Legal Counsel-Personnel	$0	$1,000	$1,000	$0	$0
Audit Services	$1,822	$1,962	$1,962	$1,747	$1,932
Utilities	$27,064	$26,480	$26,480	$11,792	$24,525
Telecommunications	$96,501	$91,721	$81,721	$26,414	$76,730

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Computer Support Services	$3,033	$5,000	$5,000	$1,107	$2,500
Benefit Administrative Fees	$400	$860	$860	$616	$860
Materials and Supplies	$13,396	$10,000	$10,000	$2,202	$7,000
Fleet Maintenance	$0	$0	$0	$0	$1,000
Licensing & Maintenance	$214,028	$276,806	$350,673	$324,413	$333,518
Office Supplies	$48	$0	$0	$0	$0
Postage	$432	$500	$500	$0	$500
Dues & Subscriptions	$2,074	$2,500	$2,500	$581	$2,500
Training, Safety & Certifications	$11,392	$14,500	$14,500	$2,592	$12,038
Clothing/Employee Expense	$0	$840	$840	$191	$840
Fuel	$0	$0	$0	$69	$1,000
Employee Recognition	$150	$250	$250	$122	$250
Contingency	$0	$19,918	$19,918	$0	$17,465
General Liability Insurance	$7,275	$5,654	$5,654	$6,724	$6,852
Auto Liability Insurance	$0	$0	$0	$0	$1,163
Boiler Insurance	$0	$488	$488	$0	$0
Workers Compensation	$2,385	$18,686	$18,686	$2,650	$11,500
Commercial Crime Policy	$118	$124	$124	$74	$77
Property Insurance	$4,350	$4,350	$4,350	$4,761	$4,762
Administrative/Transfer to	$102,421	$106,006	$106,006	$106,006	$109,716
Total Public Safety Communication:	**$2,855,561**	**$3,164,533**	**$3,238,400**	**$1,753,672**	**$3,221,943**
Other Sources/Uses					
Transfer to Capital	$0	$0	$620,000	$620,000	$0
Total Other Sources/Uses:	**$0**	**$0**	**$620,000**	**$620,000**	**$0**
Total Expenditures:	**$2,855,561**	**$3,164,533**	**$3,858,400**	**$2,373,672**	**$3,221,943**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel	$2,279,250	$2,526,800	$2,511,800	$1,209,214	$2,562,804
Supplies and Contractual	$473,890	$531,727	$620,594	$438,452	$549,423
Transfers Out	$102,421	$106,006	$726,006	$726,006	$109,716
Total Expense Objects:	**$2,855,561**	**$3,164,533**	**$3,858,400**	**$2,373,672**	**$3,221,943**

Fund Balance

The fund balance shall not be less than 30% of the current year operating budget as approved by the Village Board as of January 1 of each year. Surplus funds shall be allocated to the Public Safety Communications Capital Reserve Fund.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$374,911	$374,911
Assigned	$0	$0
Total Fund Balance:	**$374,911**	**$374,911**

Public Safety Capital Fund

The Public Safety Capital fund is used to replace, upgrade, or purchase police and fire department related capital items.

Summary

The Village of Bayside is projecting $117,520 of revenue in FY2025, which represents a 35% decrease over the prior year. Budgeted expenditures are projected to decrease by 66% or $150**K** to $77,520 in FY2025.

Goals

1. Install public safety commercial corridor security cameras.
2. Complete repayment of 2018 Sanitary Sewer lease for police vehicles and equipment.
3. Replace LiveScan Fingerprint Computer System.
4. Contribute monies to new squad/equipment replacement program.
5. Replace bulletproof vests and body armor.

Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source				
Taxes				

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Police Property Taxes	$40,000	$169,029	$169,029	$73,810
Fire & Rescue Property Tax	$46,086	$42,025	$42,025	$42,910
Total Taxes:	**$86,086**	**$211,054**	**$211,054**	**$116,720**
Intergovernmental				
Grants	$12,094	$0	$0	$800
Police Revenue Equipment Sales	$9,050	$17,000	$19,399	$0
Total Intergovernmental:	**$21,144**	**$17,000**	**$19,399**	**$800**
Licenses and Permits				
Cell Tower Allocation	$53,655	$0	$0	$0
Total Licenses and Permits:	**$53,655**	**$0**	**$0**	**$0**
Interest/Miscellaneous				
GASB 87 Lease	$37,345	$0	$0	$0
Total Interest/Miscellaneous:	**$37,345**	**$0**	**$0**	**$0**
Other Financing Sources				
Transfer from General Fund	$0	$0	$129,777	$0
Total Other Financing Sources:	**$0**	**$0**	**$129,777**	**$0**
Total Revenue Source:	**$198,230**	**$228,054**	**$360,230**	**$117,520**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expenditures				
Public Safety Capital				
Capital Projects	$48,711	$0	$0	$42,910
Capital Lease	$5,498	$5,498	$5,498	$2,955
Capital Equipment	$75,734	$222,556	$13,887	$31,655
Total Public Safety Capital:	**$129,943**	**$228,054**	**$19,385**	**$77,520**
Total Expenditures:	**$129,943**	**$228,054**	**$19,385**	**$77,520**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects				
Debt Service and Capital	$129,943	$228,054	$19,385	$77,520
Total Expense Objects:	**$129,943**	**$228,054**	**$19,385**	**$77,520**

Fund Balance

The unassigned fund balance is currently at $138**K**, of which $6K is designated for the purchase of bullet proof vests for officers. Several capital projects are anticipated to be completed yet in 2024.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$138,032	$178,032
Assigned	$6,232	$6,232
Total Fund Balance:	**$144,264**	**$184,264**

Long Term Financial Service Fund

The information provided within summarizes all of the funds the Village administers on an annual basis. The General Fund is a governmental fund that provides for the main operations of the local government which are not primarily supported by user fees. The main source of funding for the General Fund is the property tax. Also included are the two utility funds, Bayside Communication Center Fund and Capital Funds.

Summary

Village of Bayside is projecting $936.14K of revenue in FY2025, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to decrease by 4.1% or $37.81K to $887.9K in FY2025. The decrease is primarily attributable to the completion of Village of Bayside borrowing for North Shore Fire/Rescue in 2004. The 2023 North Shore Fire/Rescue borrowing was completed by the City of Glendale and associated changes will be reflected in both revenues and expenditures.

Goals

1. Revise and update the long-term financial plan to reflect current economic conditions and future financial needs.
2. Review and assess the Village's investment portfolio to ensure it aligns with financial goals and risk tolerance.
3. Administer debt issuance requirements for the years 2025-2027 to plan for future financing needs.
4. Update five (5) year capital improvement program and plan.

Revenues by Source

Revenue is primarily derived from property taxes, but also includes proceeds from B-bond administration fees.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Taxes	$819,601	$839,601	$839,601	$839,601	$856,710
Total Taxes:	**$819,601**	**$839,601**	**$839,601**	**$839,601**	**$856,710**
Licenses and Permits					
Cell Tower Allocation	$14,767	$0	$0	$0	$0
Total Licenses and Permits:	**$14,767**	**$0**	**$0**	**$0**	**$0**
Interest/Miscellaneous					
Interest	$3,520	$0	$0	$0	$0
NSFD Receipts	$165,138	$0	$0	$0	$0
Total Interest/Miscellaneous:	**$168,658**	**$0**	**$0**	**$0**	**$0**
Contract Revenue					
B Series Bond Admin Fee	$10,610	$11,000	$11,000	$0	$8,927
Total Contract Revenue:	**$10,610**	**$11,000**	**$11,000**	**$0**	**$8,927**
Other Financing Sources					
Transfer from Stormwater	$73,598	$72,048	$72,048	$72,048	$70,498
Total Other Financing Sources:	**$73,598**	**$72,048**	**$72,048**	**$72,048**	**$70,498**
Total Revenue Source:	**$1,087,234**	**$922,649**	**$922,649**	**$911,649**	**$936,135**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expenditures					
Debt					
MADACC	$1,789	$1,770	$1,770	$202	$1,951
Payment to Escrow Agent/Financial Advisor	$4,900	$6,500	$6,500	$1,200	$5,300
2021A General Obligation	$155,000	$190,000	$190,000	$0	$150,000
NSFD Station	$165,000	$48,885	$48,885	$30,656	$56,079
Unfunded Liability Principal	$31,697	$0	$0	$0	$0
2016 General Obligation	$135,000	$135,000	$135,000	$135,000	$135,000
2018 General Obligation	$55,000	$90,000	$90,000	$90,000	$105,000
Interest on Bond	$167,667	$133,558	$133,558	$79,886	$114,573
Unfunded Liability Interest	$1,664	$0	$0	$0	$0
2021B General Obligation	$330,000	$320,000	$320,000	$0	$320,000
Total Debt:	**$1,047,717**	**$925,713**	**$925,713**	**$336,944**	**$887,903**
Other Sources/Uses					
Transfer to Admin Capital	$0	$0	-$418,272	-$418,272	$0
Total Other Sources/Uses:	**$0**	**$0**	**-$418,272**	**-$418,272**	**$0**
Total Expenditures:	**$1,047,717**	**$925,713**	**$507,441**	**-$81,328**	**$887,903**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Supplies and Contractual	$6,689	$8,270	$8,270	$1,402	$7,251
Debt Service and Capital	$1,041,028	$917,443	$917,443	$335,542	$880,652
Transfers Out	$0	$0	-$418,272	-$418,272	$0
Total Expense Objects:	**$1,047,717**	**$925,713**	**$507,441**	**-$81,328**	**$887,903**

Fund Balance

Over the course of 17 years, the Village has made a concerted effort to specifically designate fund balance and reduce undesignated fund balances. Of most significance was the development of the designated tax levy stabilization fund balance. This is funded through general fund balance in excess of Village policy with intent to level the property tax levy impact in future years. Since its inception in 2007, the debt levy stabilization account has funded what would be the equivalent of a 19 percent property tax levy increase. An overview of the Village fund balances is contained within.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$0	$0
Assigned	$183,341	$231,573
Total Fund Balance:	**$183,341**	**$231,573**

Public Works Capital Fund

The Public Works Capital fund is used for the purchase of capital items for the upkeep of Village owned property, maintaining roads, and purchasing garbage and recycling collection equipment.

Summary

The Village of Bayside is projecting $392**K** of revenue in FY2025, which represents an 80% increase over the prior year. Budgeted expenditures are projected to increase by 75% or $613**K** to $1.4**M** in FY2025. The difference between revenues and expenditures is the result of utilizing previously borrowed monies designated for capital projects as well as the utilization of fund balance(s) designated for specific purposes.

2025 Goals

1. 2025 street resurfacing project.
2. Complete purchase of the two-year patrol truck build placing the new truck in service.
3. Identify specifications and complete the search for a used replacement back up garbage truck.

Revenues by Source

Revenues within the fund are received from property taxes, cell tower lease revenue, and garbage container rental and purchases to fund road construction projects and capital equipment.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source				
Taxes				
Property Taxes	$150,000	$79,695	$79,695	$184,500
Total Taxes:	**$150,000**	**$79,695**	**$79,695**	**$184,500**
Intergovernmental				
Intergovernmental Grants	$24,549	$0	$25,990	$63,240
Total Intergovernmental:	**$24,549**	**$0**	**$25,990**	**$63,240**
Licenses and Permits				
Miscellaneous Revenue (Cell Tower Allocation)	$43,133	$124,244	$53,076	$124,244
Total Licenses and Permits:	**$43,133**	**$124,244**	**$53,076**	**$124,244**
Services				
Garbage Container Fees	$15,543	$8,500	$3,060	$8,500
Culvert Replacement	$1,400	$0	$1,050	$0
Mailbox Replacement	$4,600	$0	$0	$0
Total Services:	**$21,543**	**$8,500**	**$4,110**	**$8,500**
Interest/Miscellaneous				
Insurance Awards/Dividends	$12,219	$5,000	$0	$0
Equipment Sales	$17,152	$0	$4,746	$12,000
Total Interest/Miscellaneous:	**$29,371**	**$5,000**	**$4,746**	**$12,000**
Other Financing Sources				
Transfer from General Fund	$175,784	$0	$259,553	$0
Total Other Financing Sources:	**$175,784**	**$0**	**$259,553**	**$0**
Total Revenue Source:	**$444,380**	**$217,439**	**$427,170**	**$392,484**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expenditures				
Public Works Capital				
Capital Projects	$367,534	$586,150	$236,331	$871,375
Capital Equipment	$38,747	$221,100	$1,446	$299,325
Total Public Works Capital:	**$406,281**	**$807,250**	**$237,777**	**$1,170,700**
Other Sources/Uses				
Transfer to Tax Incremental Financing	$0	$0	$0	$250,000
Total Other Sources/Uses:	**$0**	**$0**	**$0**	**$250,000**
Total Expenditures:	**$406,281**	**$807,250**	**$237,777**	**$1,420,700**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects				
Debt Service and Capital				
Capital Projects	$367,534	$586,150	$236,331	$871,375
Capital Equipment	$38,747	$221,100	$1,446	$299,325
Total Debt Service and Capital:	**$406,281**	**$807,250**	**$237,777**	**$1,170,700**
Transfers Out				
Transfer to Tax Incremental Financing	$0	$0	$0	$250,000
Total Transfers Out:	**$0**	**$0**	**$0**	**$250,000**
Total Expense Objects:	**$406,281**	**$807,250**	**$237,777**	**$1,420,700**

Fund Balance

Funds shall be designated as set by the Village Board to this fund from time to time as well as include planned borrowing/debt proceeds for capital projects.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$500,721	$7,371
Assigned	$1,131,717	$487,668
Total Fund Balance:	**$1,632,438**	**$495,039**

Administrative Capital Fund

The Administrative Services Capital fund is used for GASB 45 retirement obligations and general government related capital projects.

Summary

The Village of Bayside is projecting $75.7**K** of revenue in FY2025, which which represents an 2.7% increase over the prior year. Budgeted expenditures are projected to decrease by 14% or $20.9**K** to $127.7**K** in FY2025.

Goals

1. Fund GASB 45/Accrued Benefit Obligations.
2. Replace Badger Books, the electronic poll book for elections.
3. Update Village website.

Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source				
Taxes				
Property Taxes	$73,000	$73,689	$73,689	$75,700
Total Taxes:	**$73,000**	**$73,689**	**$73,689**	**$75,700**
Other Financing Sources				
Transfer from General Fund	$77,762	$0	$677,825	$0
Total Other Financing Sources:	**$77,762**	**$0**	**$677,825**	**$0**
Total Revenue Source:	**$150,762**	**$73,689**	**$751,514**	**$75,700**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expenditures				
Administrative Capital				
GASB 45/Accrued Benefit Obligations	$60,998	$93,689	$34,736	$51,300
Capital Projects	$4,575	$35,000	$0	$62,400
Capital Equipment	$0	$20,000	$0	$14,000
Total Administrative Capital:	**$65,573**	**$148,689**	**$34,736**	**$127,700**
Total Expenditures:	**$65,573**	**$148,689**	**$34,736**	**$127,700**

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects				
Supplies and Contractual	$60,998	$93,689	$34,736	$51,300
Debt Service and Capital	$4,575	$55,000	$0	$76,400
Total Expense Objects:	**$65,573**	**$148,689**	**$34,736**	**$127,700**

Fund Balance

Funds shall be designated as set by the Village Board to this fund from time to time.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$982,792	$982,792
Assigned	$394,444	$394,444
Total Fund Balance:	**$1,377,236**	**$1,377,236**

Public Safety Communications Capital Fund

The Public Safety Capital fund is used to replace, upgrade or purchase police and fire department related capital items.

Summary

The Village of Bayside is projecting $1.6**M** of revenue in FY2025, which represents a 100% increase over the prior year. Budgeted expenditures are projected to increase by 30% or $282.7**K** to $1,195,824 in FY2025.

Goals

1. Manage Cyber Grant and deploy MFA and Advanced Endpoint licensing
2. Manage 2025 BCC and North Shore Agencies' Enterprise Capital Projects
3. Purchase and deploy air-gap storage project
4. Research alternatives to ProPhoenix CAD and RMS
5. Deploy new Motorola Radio PCs for all dispatch stations.
6. Submit the annual grant as the Primary Public Safety Answering Point (PSAP) and secure funding and resources aimed at enhancing and expanding dispatch operations collaboratively throughout Milwaukee County and with primary stakeholders' capabilities.
7. Establish the 911 Center as a Regional Training Hub to position BCC as a leading regional training center for dispatch related classes.

Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source				
Taxes				

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Property Taxes	$23,067	$23,067	$23,067	$23,067
Total Taxes:	**$23,067**	**$23,067**	**$23,067**	**$23,067**
Intergovernmental				
Intergovernmental Grants	$0	$630,904	$0	$1,447,208
Total Intergovernmental:	**$0**	**$630,904**	**$0**	**$1,447,208**
Contract Revenue				
Contract Revenue	$161,469	$161,469	$161,469	$161,469
Total Contract Revenue:	**$161,469**	**$161,469**	**$161,469**	**$161,469**
Other Financing Sources				
Transfer from Communications Fund	$0	$0	$620,000	$0
Total Other Financing Sources:	**$0**	**$0**	**$620,000**	**$0**
Total Revenue Source:	**$184,536**	**$815,440**	**$804,536**	**$1,631,744**

Expenditures by Function

Budgeted and Historical Expenditures by Function

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expenditures				
Public Safety Communication Capital				

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Capital Projects	$22,702	$65,000	$57,348	$96,527
Capital Equipment	$144,776	$848,045	$402,989	$1,099,297
Total Public Safety Communication Capital:	**$167,478**	**$913,045**	**$460,337**	**$1,195,824**
Total Expenditures:	**$167,478**	**$913,045**	**$460,337**	**$1,195,824**

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects				
Debt Service and Capital	$167,478	$913,045	$460,337	$1,195,824
Total Expense Objects:	**$167,478**	**$913,045**	**$460,337**	**$1,195,824**

Fund Balance

The fund balance is currently at $816**K**. Numerous captial projects and the initial Wisconsin Department of Military Affairs grant programs are being initiated yet in 2024.

Financial Summary	FY2024	FY2025
Fund Balance	—	—
Unassigned	$816,827	$1,180,415
Assigned	$0	$0
Total Fund Balance:	**$816,827**	**$1,180,415**

FUNDING SOURCES

Funding Sources Summary

The 2025 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and fund balance to pay for services and commodities that would otherwise be required to be paid for by the Village tax levy. In fact, the property tax levy accounts for only 33% of total Village revenue sources. The amount of the property tax levy for 2025 has increased by 2.99%. The overall property tax levy is $5,025,242. While sources of revenue have been reduced over time, the Village's ability to offset those reductions is restricted by state-imposed levy limits.

Since 2014, the overall property tax levy has increased 14.92%. The Consumer Price Index increase during that time was 23.84%. The General Fund property tax levy is 72.7% of the overall property tax levy. The General Fund levy changed due to expenditure restraint requirements.

The Village, along with all WI municipalities, must comply with State levy limits and the Expenditure Restraint Program (ERP) in order to qualify for State Aids. Levy limits provide a cap on the amount of the annual increase in the property tax levy by New Construction plus any increases in debt service. Meanwhile, the Expenditure Restraint Program limits increases in expenditures to the previous year's Consumer Price Index.

Monetary aids from the State of Wisconsin are the second primary source of Village revenues.

- State Transportation Aid is the largest state aid source of general fund revenue at 7.3%. The 2024 anticipated allocation is $363,265. This is equal to the 2024 amount received.
- The State funding provision for expenditure restraint is $52,093 or 1.1% of general fund revenue. This funding source provides supplemental aids to the Village for limiting expenditure growth. This is equal to the amount received in 2024.
- State Shared Revenue accounts for $168,914 or 3.5% of the Village's revenue. These revenues are based on a formula that considers per capita and aid-able revenue factors. This is a 2.9% increase from 2024.

The Village has also continued to diversify its revenue base, with the consolidation of the Bayside Communications Center (BCC) for 911/emergency dispatching services, in 2011. 87.5% of the BCC revenue comes from partner agencies. In addition, the Village assumed responsibility as the Fiscal Agent for the North Shore Library in 2020, receiving payment for said services. Other sources of revenue represent approximately $441,981 or 9.2% of general fund revenue of overall general fund revenue, composed primarily of interest earnings, service fees, and fines and forfeitures. Being primarily a residential community and Wisconsin being primarily reliant on property taxes, the Village has very limited options to generate additional forms of revenue. Funding sources and revenues are further detailed within.

$13,806,146 **$350,647**
(2.61% vs. prior year)

Funding Sources Proposed and Historical Budget vs. Actual

Revenues by Source

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Taxes	$3,325,474	$3,335,297	$3,335,297	$2,770,138	$3,441,591
Interest on Delinquent Taxes	$20,807	$14,000	$14,000	$14,950	$14,000
Payment in Lieu of Taxes	$48,372	$48,975	$48,975	$49,272	$50,745
Tax Increment	$0	$8,217	$8,217	$7,911	$76,939
Property Tax	$313,023	$316,779	$316,779	$316,779	$326,954
Property Taxes	$819,601	$839,601	$839,601	$839,601	$856,710
Police Property Taxes	$40,000	$169,029	$169,029	$169,029	$73,810
Fire & Rescue Property Tax	$46,086	$42,025	$42,025	$42,025	$42,910
Property Taxes	$150,000	$79,695	$79,695	$79,695	$184,500
Property Taxes	$73,000	$73,689	$73,689	$73,689	$75,700
Property Taxes	$23,067	$23,067	$23,067	$23,067	$23,067
Total Taxes:	**$4,859,430**	**$4,950,374**	**$4,950,374**	**$4,386,156**	**$5,166,926**
Intergovernmental					
Community Development Block Grant	$3,325	$5,598	$5,598	$1,000	$5,598
Public Safety Communication Administration	$102,421	$106,006	$106,006	$106,006	$109,716
North Shore Library Administration	$19,812	$20,052	$20,052	$20,052	$20,355
Fund 23 TID Administration	$15,000	$15,000	$15,000	$15,000	$15,000
Intergovernmental Grant	$3,589	$5,600	$5,600	$4,124	$5,872

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Intergovernmental Grant	$5,491	$0	$0	$0	$3,902
Intergovernmental Grant	$0	$52,023	$77,023	$0	$175,520
Grants	$12,094	$0	$0	$0	$800
Police Revenue Equipment Sales	$9,050	$17,000	$17,000	$19,399	$0
Intergovernmental Grants	$24,549	$0	$0	$25,990	$63,240
Intergovernmental Grants	$0	$630,904	$630,904	$0	$1,447,208
Total Intergovernmental:	**$195,331**	**$852,183**	**$877,183**	**$191,571**	**$1,847,211**
State Aids					
State Shared Revenue	$60,297	$165,124	$165,124	$0	$168,914
Video Service Provider Aid	$14,470	$14,470	$14,470	$0	$14,470
Recycling Grant	$25,716	$25,717	$25,717	$25,754	$25,790
Police Enforcement Grant	$19,699	$17,062	$17,062	$7,546	$10,000
Exempt Computer Aid	$15,160	$15,160	$15,160	$0	$15,160
Personal Property Aid	$1,738	$1,738	$1,738	$1,738	$39,476
State Transportation Aid	$372,627	$342,564	$342,564	$171,307	$342,564
State Highway 32 Connecting Highway Aid	$17,035	$20,701	$20,701	$12,119	$20,701
Expenditure Restraint Aid	$78,786	$52,093	$52,093	$0	$52,093
Total State Aids:	**$605,528**	**$654,629**	**$654,629**	**$218,464**	**$689,168**
Licenses and Permits					
Operator Licenses	$1,760	$1,500	$1,500	$990	$1,500
Liquor Licenses	$3,000	$3,000	$3,000	$2,510	$3,000
Cigarette Licenses	$300	$300	$300	$300	$300
Animal Licenses	$2,045	$1,400	$1,400	$897	$1,600
Transient Merchant Permit	$250	$500	$500	$0	$500
Excavation/Right of Way/Privilege	$16,700	$10,000	$10,000	$13,700	$15,000
Fill Permits	$4,510	$0	$0	$0	$0
Rummage Sale Permits	$340	$150	$150	$205	$150
Dumpster Permits	$13,140	$4,000	$4,000	$2,480	$3,500
Sign Permits	$870	$500	$500	$1,640	$750
Conditional Use Permits	$600	$600	$600	$0	$600
Board of Zoning Appeals Fees	$1,500	$500	$500	$2,000	$500
Special Event Permits	$150	$50	$50	$0	$50
Rain Barrel	$0	$0	$0	$225	$150
Cell Tower Allocation	$14,767	$0	$0	$0	$0
Cell Tower Allocation	$53,655	$0	$0	$0	$0
Miscellaneous Revenue (Cell Tower Allocation)	$43,133	$124,244	$124,244	$53,076	$124,244
Total Licenses and Permits:	**$156,720**	**$146,744**	**$146,744**	**$78,023**	**$151,844**
Services					
Cable Franchise Fees	$53,667	$56,000	$56,000	$12,604	$50,000
Fines & Forfeitures - NSMC	$35,761	$37,500	$37,500	$15,873	$37,500

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Fine & Forfeitures - Bayside SDC	$7,841	$3,360	$3,360	$2,466	$1,500
Misc. Service Fee-Notary/Fingerprinting	$425	$50	$50	$125	$150
Property Status Revenue	$3,860	$2,500	$2,500	$900	$1,000
Publication Fees	$200	$200	$200	$200	$200
Professional Service Invoicing	$66,867	$10,000	$10,000	$9,752	$10,000
Data Sales	$125	$200	$200	$25	$200
Special Pickups	$12,586	$8,500	$8,500	$5,818	$8,500
Mulch Deliveries	$5,745	$6,000	$6,000	$5,730	$5,500
Well Permit	$825	$675	$675	$450	$18,150
Park Facility Rental & Programs	$5,277	$1,200	$1,200	$4,769	$3,000
Public Works Service Revenue	$18,681	$19,100	$19,100	$9,802	$4,500
Mailbox Replacement	$0	$0	$0	$0	$4,000
Community Event Donations	$0	$0	$0	$45	$0
Residential Sewer-ERU	$827,327	$849,655	$849,655	$838,840	$884,115
Commercial Sewer-User Fee	$145,731	$148,696	$148,696	$41,358	$180,000
Police Lease Revenue	$5,498	$5,498	$5,498	$0	$2,955
Connection Fee	$5,500	$0	$0	$5,913	$0
Intergovernmental Revenue	$4,635	$0	$0	$0	$0
Tree Program	$5,075	$0	$0	$5,250	$6,000
Residential Stormwater	$415,809	$407,682	$407,682	$415,008	$426,132
Commercial Stormwater	$154,841	$156,840	$156,840	$39,690	$159,845
Right-of-way Culvert Replacement Program	$40,600	$20,000	$20,000	$20,050	$30,400
Intergovernment Revenue	$562,210	$517,813	$517,813	$224,907	$462,316
Garbage Container Fees	$15,543	$8,500	$8,500	$3,060	$8,500
Culvert Replacement	$1,400	$0	$0	$1,050	$0
Mailbox Replacement	$4,600	$0	$0	$0	$0
Total Services:	**$2,400,629**	**$2,259,969**	**$2,259,969**	**$1,663,685**	**$2,304,463**
Inspections					
Architectural Review Committee Applications	$4,625	$4,000	$4,000	$2,875	$4,000
Occupancy Permits	$31,300	$1,800	$1,800	$1,075	$1,000
Building Permits	$444,694	$95,000	$95,000	$84,703	$70,000
Vacant Property Fees	$2,000	$500	$500	$0	$500
Total Inspections:	**$482,619**	**$101,300**	**$101,300**	**$88,653**	**$75,500**
Interest/Miscellaneous					
Equipment Rental - Sewer Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Equipment Rental - Stormwater Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Interest	$558,386	$75,000	$75,000	$394,653	$122,473
Unrealized & Realized Gain/Loss - Investments	$89,060	$0	$0	$3,364	$0
Miscellaneous Revenues	$2,122	$500	$500	$5,250	$750
Copies	$1,846	$750	$750	$523	$800

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
State Fire Insurance	$27,450	$27,450	$27,450	$0	$30,636
False Alarm Fees	$1,548	$1,400	$1,400	$5,242	$2,000
Recycling Proceeds	$2,195	$1,000	$1,000	$679	$0
Credit Card Rebate	$5,847	$7,000	$7,000	$4,928	$7,000
Insurance Awards/Dividends/Grants	$13,765	$5,975	$5,975	$14,093	$6,500
Equipment Sales	$420	$1,000	$1,000	$0	$1,000
Donations	$17,836	$8,000	$8,000	$16,084	$10,000
Interest	$2,812	$500	$500	$728	$0
Miscellaneous Revenue	$0	$2,712	$2,712	$0	$0
Insurance Awards/Dividends	$17,821	$0	$0	$0	$0
Miscellaneous Revenue	$20,598	$0	$0	$0	$0
Insurance Awards/Dividends	$2,000	$0	$0	$3,550	$0
Miscellaneous Revenue	$24,605	$25,000	$25,000	$10,028	$30,000
Consolidated Service Revenue	$74,699	$112,485	$112,485	$87,801	$143,850
Interest	$3,520	$0	$0	$0	$0
NSFD Receipts	$165,138	$0	$0	$0	$0
GASB 87 Lease	$37,345	$0	$0	$0	$0
Insurance Awards/Dividends	$12,219	$5,000	$5,000	$0	$0
Equipment Sales	$17,152	$0	$0	$4,746	$12,000
Total Interest/Miscellaneous:	**$1,139,584**	**$316,172**	**$316,172**	**$594,069**	**$411,317**
Contract Revenue					
Contract Revenue	$2,191,162	$2,217,456	$2,217,456	$1,108,728	$2,288,823
B Series Bond Admin Fee	$10,610	$11,000	$11,000	$0	$8,927
Contract Revenue	$161,469	$161,469	$161,469	$161,469	$161,469
Total Contract Revenue:	**$2,363,241**	**$2,389,925**	**$2,389,925**	**$1,270,197**	**$2,459,219**
Other Financing Sources					
Transfer from Sewer Fund	$0	$0	$0	$0	$380,000
Transfer from Public Works Capital	$0	$0	$0	$0	$250,000
Transfer from Stormwater	$73,598	$72,048	$72,048	$72,048	$70,498
Transfer from General Fund	$0	$0	$129,777	$129,777	$0
Transfer from General Fund	$175,784	$0	$259,553	$259,553	$0
Transfer from General Fund	$77,762	$0	$677,825	$677,825	$0
Transfer from Communications Fund	$0	$0	$620,000	$620,000	$0
Total Other Financing Sources:	**$327,144**	**$72,048**	**$1,759,203**	**$1,759,203**	**$700,498**
Total Revenue Source:	**$12,530,226**	**$11,743,344**	**$13,455,499**	**$10,250,021**	**$13,806,146**

DEPARTMENTS

Revenue Source

Rachel Safstrom
Administrative Services Director

The 2025 budget relies on several third-party funding sources, such as State revenues, designated accounts, public safety communication contributions from member communities, and grants 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 40% of total revenue sources.

Within the General Fund, revenue alternatives are more limited. Within the State of Wisconsin, municipalities are limited in revenue diversification alternatives. Approximately 72.7% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2024 as well as 2025.

2024-2025 General Fund Revenue Comparison

Revenues Summary

Property tax revenue increases are limited to net new construction, which equaled 0.98% for FY2025. Changes in revenue for 2025 includes increases in state aids, well permits, interest earnings, and other revenues that are or could be impacted by the continuation of economic impacts, such as inflation and supply chain issues. Revenue is projected to increase in building permits, North Shore Library fiscal agent administration fees, licensing, as well as sanitary sewer and stormwater equipment rental. Overall, revenue is projected to increase by 3.9% in 2025.

$4,824,662 $179,945
(3.87% vs. prior year)

Revenue Source Proposed and Historical Budget vs. Actual

Revenues by Source

Approximately 73.2% of general fund monies come from property taxes. The chart below illustrates the general fund revenue diversification for 2025.

Projected 2025 Revenues by Source

Budgeted and Historical 2025 Revenues by Source

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Revenue Source					
Taxes					
Property Taxes	$3,325,474	$3,335,297	$3,335,297	$2,770,138	$3,441,591
Interest on Delinquent Taxes	$20,807	$14,000	$14,000	$14,950	$14,000
Payment in Lieu of Taxes	$48,372	$48,975	$48,975	$49,272	$50,745
Total Taxes:	**$3,394,653**	**$3,398,272**	**$3,398,272**	**$2,834,360**	**$3,506,336**
Intergovernmental					
Community Development Block Grant	$3,325	$5,598	$5,598	$1,000	$5,598
Public Safety Communication Administration	$102,421	$106,006	$106,006	$106,006	$109,716
North Shore Library Administration	$19,812	$20,052	$20,052	$20,052	$20,355
Fund 23 TID Administration	$15,000	$15,000	$15,000	$15,000	$15,000
Intergovernmental Grant	$3,589	$5,600	$5,600	$4,124	$5,872
Total Intergovernmental:	**$144,147**	**$152,256**	**$152,256**	**$146,182**	**$156,541**
State Aids					
State Shared Revenue	$60,297	$165,124	$165,124	$0	$168,914
Video Service Provider Aid	$14,470	$14,470	$14,470	$0	$14,470
Recycling Grant	$25,716	$25,717	$25,717	$25,754	$25,790
Police Enforcement Grant	$19,699	$17,062	$17,062	$7,546	$10,000
Exempt Computer Aid	$15,160	$15,160	$15,160	$0	$15,160
Personal Property Aid	$1,738	$1,738	$1,738	$1,738	$39,476
State Transportation Aid	$372,627	$342,564	$342,564	$171,307	$342,564
State Highway 32 Connecting Highway Aid	$17,035	$20,701	$20,701	$12,119	$20,701
Expenditure Restraint Aid	$78,786	$52,093	$52,093	$0	$52,093
Total State Aids:	**$605,528**	**$654,629**	**$654,629**	**$218,464**	**$689,168**
Licenses and Permits					
Operator Licenses	$1,760	$1,500	$1,500	$990	$1,500
Liquor Licenses	$3,000	$3,000	$3,000	$2,510	$3,000
Cigarette Licenses	$300	$300	$300	$300	$300
Animal Licenses	$2,045	$1,400	$1,400	$897	$1,600
Transient Merchant Permit	$250	$500	$500	$0	$500
Excavation/Right of Way/Privilege	$16,700	$10,000	$10,000	$13,700	$15,000
Fill Permits	$4,510	$0	$0	$0	$0
Rummage Sale Permits	$340	$150	$150	$205	$150
Dumpster Permits	$13,140	$4,000	$4,000	$2,480	$3,500
Sign Permits	$870	$500	$500	$1,640	$750
Conditional Use Permits	$600	$600	$600	$0	$600
Board of Zoning Appeals Fees	$1,500	$500	$500	$2,000	$500
Special Event Permits	$150	$50	$50	$0	$50
Total Licenses and Permits:	**$45,165**	**$22,500**	**$22,500**	**$24,722**	**$27,450**

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Services					
Cable Franchise Fees	$53,667	$56,000	$56,000	$12,604	$50,000
Fines & Forfeitures - NSMC	$35,761	$37,500	$37,500	$15,873	$37,500
Fine & Forfeitures - Bayside SDC	$7,841	$3,360	$3,360	$2,466	$1,500
Misc. Service Fee-Notary/Fingerprinting	$425	$50	$50	$125	$150
Property Status Revenue	$3,860	$2,500	$2,500	$900	$1,000
Publication Fees	$200	$200	$200	$200	$200
Professional Service Invoicing	$66,867	$10,000	$10,000	$9,752	$10,000
Data Sales	$125	$200	$200	$25	$200
Special Pickups	$12,586	$8,500	$8,500	$5,818	$8,500
Mulch Deliveries	$5,745	$6,000	$6,000	$5,730	$5,500
Well Permit	$825	$675	$675	$450	$18,150
Park Facility Rental & Programs	$5,277	$1,200	$1,200	$4,769	$3,000
Public Works Service Revenue	$18,681	$19,100	$19,100	$9,802	$4,500
Mailbox Replacement	$0	$0	$0	$0	$4,000
Community Event Donations	$0	$0	$0	$45	$0
Total Services:	**$211,860**	**$145,285**	**$145,285**	**$68,559**	**$144,200**
Inspections					
Architectural Review Committee Applications	$4,625	$4,000	$4,000	$2,875	$4,000
Occupancy Permits	$31,300	$1,800	$1,800	$1,075	$1,000
Building Permits	$444,694	$95,000	$95,000	$84,703	$70,000
Vacant Property Fees	$2,000	$500	$500	$0	$500
Total Inspections:	**$482,619**	**$101,300**	**$101,300**	**$88,653**	**$75,500**
Interest/Miscellaneous					
Equipment Rental - Sewer Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Equipment Rental - Stormwater Fund	$20,600	$21,200	$21,200	$21,200	$22,154
Interest	$558,386	$75,000	$75,000	$394,653	$122,473
Unrealized & Realized Gain/Loss - Investments	$89,060	$0	$0	$3,364	$0
Miscellaneous Revenues	$2,122	$500	$500	$5,250	$750
Copies	$1,846	$750	$750	$523	$800
State Fire Insurance	$27,450	$27,450	$27,450	$0	$30,636
False Alarm Fees	$1,548	$1,400	$1,400	$5,242	$2,000
Recycling Proceeds	$2,195	$1,000	$1,000	$679	$0
Credit Card Rebate	$5,847	$7,000	$7,000	$4,928	$7,000
Insurance Awards/Dividends/Grants	$13,765	$5,975	$5,975	$14,093	$6,500
Equipment Sales	$420	$1,000	$1,000	$0	$1,000
Donations	$17,836	$8,000	$8,000	$16,084	$10,000
Total Interest/Miscellaneous:	**$761,675**	**$170,475**	**$170,475**	**$487,216**	**$225,467**
Total Revenue Source:	**$5,645,647**	**$4,644,717**	**$4,644,717**	**$3,868,156**	**$4,824,662**

General Government

Rachel Safstrom
Administrative Services Director

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

2025 Goals

Financial Management

- Achieve GFOA Triple Crown in Financial Reporting.
- Conduct a successful audit with no new weaknesses or deficiencies.
- Update the long-term financial plan.
- Review and assess the Village's investment portfolio.
- Administer debt issuance for 2025-2027 to plan for future financing needs.
- Secure $1.25 million in grant and revenue sources.

Citizen Engagement

- Publish an educational calendar for Village events and activities.
- Host informational events to highlight Village services and operations.
- Publish an A-Z Village services guide.
- Implement a communication strategy to enhance public knowledge about Village provided services.
- Host Citizens and Youth Citizens Academies.

Administration and Performance

- Redesign the Village website to enhance user experience.
- Enhance Village branding.
- Maintain or improve all 311 Access Bayside service metrics.
- Establish a centralized administrative system for coordinating all Village events to streamline the management process.
- Update the monthly performance reports system.
- Issue RFP for assessing services study, funded by Wisconsin innovation grant.
- Install solar panels to promote renewable energy use.

Internal Improvement

- Develop a work/life balance strategy, mentorship program, and core values training.
- Revise the current onboarding process and continue stay interviews to improve retention and integration.
- Create a new intranet site to improve employee resources, and formalize an employee recognition program.
- Implement a training program focused on communication skills.
- Introduce a cross-training program among departments.
- Develop individualized professional plans for each employee.
- Establish a specific work plan for the Morale, Engagement, and Wellness Committee.
- Create a peer support program with a focus on the utilization of the Employee Assistance Program.

Staffing

Within Village Hall, there are no proposed staffing changes in 2025.

Expenditures Summary

Changes within the general government budget includes primarily inflationary adjustments due to current economic conditions and increased election costs due to more elections in 2024. Overall, general government expenditures are anticipated to be 1.99% more in 2025. The increase in 2019 is due to the consolidation of funds; expenses within funds have not changed.

$820,358 $15,968
(1.99% vs. prior year)

General Government Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages	$303,671	$336,395	$336,395	$134,514	$347,099
Health Insurance Buyout	$2,067	$4,410	$4,410	$1,071	$4,725
Dental Insurance Buyout	$125	$158	$158	$4	$74
Trustee wages	$8,400	$8,400	$8,400	$4,200	$8,400
Elections wages	$3,453	$13,042	$13,042	$2,138	$5,170
Elections supplies	$6,309	$8,244	$8,244	$1,882	$4,778
Longevity	$0	$444	$444	$0	$0
Wisconsin Retirement System	$20,735	$23,242	$23,242	$10,661	$22,733
Social Security	$23,170	$27,758	$27,758	$11,952	$26,334
Life Insurance	$405	$432	$432	$280	$900
Health Insurance	$25,371	$36,713	$36,713	$17,270	$47,173
Dental Insurance	$600	$731	$731	$377	$883
Recruitment	$824	$150	$150	$60	$150
Total Personnel:	**$395,130**	**$460,119**	**$460,119**	**$184,409**	**$468,419**
Supplies and Contractual					
Contractual Services	$35,636	$31,043	$31,043	$15,702	$35,629
Legal Counsel-Contracted	$115,772	$62,118	$62,118	$27,349	$62,739
Legal Counsel-Personnel	$1,295	$1,000	$1,000	$264	$1,000
Audit Services	$21,002	$22,432	$22,432	$19,977	$22,093
Health Department	$30,522	$33,895	$33,895	$25,422	$34,919
Assessor Services	$24,900	$24,900	$24,900	$19,920	$24,900
Telecommunications	$2,522	$2,520	$2,520	$1,575	$2,600
Computer Support	$0	$1,000	$1,000	$0	$1,000
Benefit Administrative Fees	$1,269	$1,879	$1,879	$1,869	$2,350
Materials & Supplies	$2,696	$7,500	$7,500	$1,287	$10,500
Financial Advisor Services	$1,023	$0	$0	$0	$0
Administrative	$1,345	$1,000	$1,000	$108	$1,000
Office Supplies	$3,523	$0	$0	$0	$0
Postage	$4,768	$11,000	$11,000	$0	$5,000
Dues & Subscriptions	$5,899	$6,153	$6,153	$4,799	$6,864
Training, Safety & Certifications	$9,585	$11,390	$11,390	$3,777	$11,220
Publications & Printing	$104	$150	$150	$74	$150
Contingency	$0	$47,087	$47,087	$0	$49,972
General Liability	$36,732	$34,744	$34,744	$34,763	$35,082
Automobile Liability	$5,345	$2,844	$2,844	$3,602	$3,489
Boiler Insurance	$0	$488	$488	$446	$585
Workers Compensation	$35,231	$32,701	$32,701	$20,611	$31,143
Commercial Crime Policy	$210	$105	$105	$99	$104
Property Insurance	$8,321	$8,322	$8,322	$9,107	$9,600
Tax Refunds/Uncollectible	$3,876	$0	$0	$0	$0
Municipal Code	$2,040	$0	$0	$0	$0

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Total Supplies and Contractual:	$353,616	$344,271	$344,271	$190,751	$351,939
Total Expense Objects:	$748,746	$804,390	$804,390	$375,160	$820,358

Expenditures by Fund

Budgeted and Historical 2025 Expenditures by Fund

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
General Fund					
Wages	$303,671	$336,395	$336,395	$134,514	$347,099
Health Insurance Buyout	$2,067	$4,410	$4,410	$1,071	$4,725
Dental Insurance Buyout	$125	$158	$158	$4	$74
Trustee wages	$8,400	$8,400	$8,400	$4,200	$8,400
Elections wages	$3,453	$13,042	$13,042	$2,138	$5,170
Elections supplies	$6,309	$8,244	$8,244	$1,882	$4,778
Longevity	$0	$444	$444	$0	$0
Wisconsin Retirement System	$20,735	$23,242	$23,242	$10,661	$22,733
Social Security	$23,170	$27,758	$27,758	$11,952	$26,334
Life Insurance	$405	$432	$432	$280	$900
Health Insurance	$25,371	$36,713	$36,713	$17,270	$47,173
Dental Insurance	$600	$731	$731	$377	$883
Recruitment	$824	$150	$150	$60	$150
Contractual Services	$35,636	$31,043	$31,043	$15,702	$35,629
Legal Counsel-Contracted	$115,772	$62,118	$62,118	$27,349	$62,739

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Legal Counsel-Personnel	$1,295	$1,000	$1,000	$264	$1,000
Audit Services	$21,002	$22,432	$22,432	$19,977	$22,093
Health Department	$30,522	$33,895	$33,895	$25,422	$34,919
Assessor Services	$24,900	$24,900	$24,900	$19,920	$24,900
Telecommunications	$2,522	$2,520	$2,520	$1,575	$2,600
Computer Support	$0	$1,000	$1,000	$0	$1,000
Benefit Administrative Fees	$1,269	$1,879	$1,879	$1,869	$2,350
Materials & Supplies	$2,696	$7,500	$7,500	$1,287	$10,500
Financial Advisor Services	$1,023	$0	$0	$0	$0
Administrative	$1,345	$1,000	$1,000	$108	$1,000
Office Supplies	$3,523	$0	$0	$0	$0
Postage	$4,768	$11,000	$11,000	$0	$5,000
Dues & Subscriptions	$5,899	$6,153	$6,153	$4,799	$6,864
Training, Safety & Certifications	$9,585	$11,390	$11,390	$3,777	$11,220
Publications & Printing	$104	$150	$150	$74	$150
Contingency	$0	$47,087	$47,087	$0	$49,972
General Liability	$36,732	$34,744	$34,744	$34,763	$35,082
Automobile Liability	$5,345	$2,844	$2,844	$3,602	$3,489
Boiler Insurance	$0	$488	$488	$446	$585
Workers Compensation	$35,231	$32,701	$32,701	$20,611	$31,143
Commercial Crime Policy	$210	$105	$105	$99	$104
Property Insurance	$8,321	$8,322	$8,322	$9,107	$9,600
Tax Refunds/Uncollectible	$3,876	$0	$0	$0	$0
Municipal Code	$2,040	$0	$0	$0	$0
Total General Fund:	**$748,746**	**$804,390**	**$804,390**	**$375,160**	**$820,358**

Police Department

Jeff Roemer
Interim Police Chief

Mission: To protect the rights of all persons, reduce the fear of crime, mitigate threats, identify and solve problems, and provide police services for all residents, businesses, and visitors in a manner that will both serve them and promote a safe environment.

2025 Goals

Community Relations and Safety Programs

- Review the established property maintenance processes every quarter.
- Identify and analyze emerging problems or trends in the Village and develop actionable solutions.
- Increase the patrol visibility of the Police Department by 15%.

Community Engagement and Education

- Host Police Citizens Academy.
- Promote and educate myBlue crime prevention programs.
- Develop and distribute educational materials on reporting suspicious behavior.

Internal Improvement

- Onboard new Police Chief.
- Develop and implement a strategic plan.
- Maintain accreditation requirements for the Police Department, ensuring compliance with accreditation standards.
- Implement a training program focused on communication skills.
- Introduce a cross-training program among departments.
- Develop individualized professional plans for each employee.

Staffing

The 2025 budget aligns existing resources to help mitigate the current economic conditions to align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2025, within the Police Department, there are no proposed staffing changes.

Expenditures Summary

$1,923,127 $65,466
(3.52% vs. prior year)

Police Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages	$1,053,802	$1,168,695	$1,168,695	$464,622	$1,201,662
Overtime	$54,099	$28,980	$67,080	$37,084	$30,580
Grant Overtime	$11,158	$14,000	$14,000	$5,841	$10,000
Holiday Pay	$38,605	$40,128	$40,128	$13,457	$41,469
Health Insurance Buyout	$21,488	$18,900	$18,900	$8,437	$31,500
Shift Commander Pay-Bump	$2,327	$4,500	$4,500	$3,572	$4,500
Dental Insurance Buyout	$0	$0	$0	$0	$245
Longevity	$0	$1,046	$1,046	$0	$0
Wisconsin Retirement System	$151,179	$164,433	$164,433	$73,737	$197,693
Social Security	$88,225	$97,633	$97,633	$40,195	$103,806
Life Insurance	$1,140	$1,169	$1,169	$613	$1,468
Health Insurance	$119,147	$144,625	$144,625	$71,438	$164,397
Dental Insurance	$2,386	$2,312	$2,312	$1,368	$3,130
Recruitment	$684	$0	$0	$2,024	$0
Total Personnel:	**$1,544,240**	**$1,686,421**	**$1,724,521**	**$722,388**	**$1,790,450**
Supplies and Contractual					
House of Correction Fees	$0	$300	$300	$0	$150
Contractual Services	$32,166	$40,306	$40,306	$24,239	$36,353
Prosecutorial Services	$29,236	$24,847	$24,847	$11,147	$25,095
Legal Counsel-Personnel	$812	$1,000	$1,000	$374	$1,000
MADACC	$1,633	$948	$948	$474	$954
Telecommunications	$7,551	$6,789	$6,789	$3,249	$6,780
Computer Support	$0	$5,000	$5,000	$0	$5,000
Materials & Supplies	$9,457	$8,500	$8,500	$3,347	$9,010
Fleet Maintenance	$6,710	$7,000	$7,000	$2,969	$7,700
Postage	$751	$800	$800	$40	$800
Dues & Subscriptions	$660	$1,150	$1,150	$930	$1,310
Training, Safety & Certifications	$5,842	$5,700	$5,700	$1,365	$7,000
Ammunition	$4,000	$4,500	$4,500	$274	$4,900
Uniform Supplies	$7,459	$7,800	$7,800	$6,666	$8,125
Fuel Maintenance	$15,882	$18,500	$18,500	$8,088	$18,500
Total Supplies and Contractual:	**$122,159**	**$133,140**	**$133,140**	**$63,162**	**$132,677**
Total Expense Objects:	**$1,666,399**	**$1,819,561**	**$1,857,661**	**$785,550**	**$1,923,127**

Public Works Department

Shane Albers
Operations Superintendent

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

2025 Goals

Forestry

- Develop and implement a comprehensive public tree inventory management plan.
- Design and execute a plan to revamp the community entry way signage and landscaping at the I-43/Brown Deer Road entrance, Port Washington Road, and Lake Drive entry points.
- Prune 20% of Village trees.

Streets

- Implement 2025 road and stormwater project.
- Collaborate with the DOT to educate the public about new diverging diamond intersection.
- Develop plans for a new traffic signal and sidewalk improvements on Port Washington Road.

Utilities

- Create a 5-year investigative and repair plan for sanitary sewer infrastructure.
- Complete the Glencoe Place sanitary sewer relief project.
- Create a 5-year investigative and repair plan for stormwater infrastructure.

Winter

- Implement Village-wide liquid de-icing methods.

Administration

- Enhance GIS to include stormwater infrastructure inspections and data management.
- Reduce garbage tonnage by 2% and increase the diversion rate of recyclables by 2%.

Internal Improvement

- Develop and implement a strategic plan.
- Implement a training program focused on communication skills.
- Introduce a cross-training program among departments.
- Develop individualized professional plans for each employee.

Staffing

The 2025 budget aligns existing resources to help mitigate the current economic conditions, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget.

Within the Department of Public Works, there are no proposed staffing changes.

Expenditures Summary

The overall Public Works budget increases by 4.64% in 2025. The 2025 budget reflects step increases for newly hired DPW employees, increased tipping fees, winter operations, and equipment rental for tree trimming within the public right of way. The utility budget will continue to decrease as a result of recent energy efficiency upgrades to Village facilities.

$880,382 $39,031
(4.64% vs. prior year)

DPW Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages	$266,078	$295,381	$295,381	$153,523	$307,328
Overtime	$3,991	$4,200	$4,200	$3,278	$4,374
Wages PT	$7,533	$27,000	$27,000	$4,617	$23,793
Health Insurance Buyout	$3,900	$8,610	$8,610	$4,192	$9,015
Dental Insurance Buyout	$220	$286	$286	$101	$293
Longevity	$0	$636	$636	$0	$0
Wisconsin Retirement System	$17,066	$20,715	$20,715	$10,424	$23,892
Social Security	$20,405	$25,713	$25,713	$12,034	$28,870
Life Insurance	$306	$511	$511	$235	$499
Health Insurance	$53,580	$62,330	$62,330	$42,609	$73,112
Dental Insurance	$1,078	$1,155	$1,155	$855	$1,374
Recruitment	$948	$250	$250	$100	$100
Total Personnel:	**$375,105**	**$446,787**	**$446,787**	**$231,968**	**$472,650**
Supplies and Contractual					
Facility Maintenance & Supplies	$19,893	$31,488	$31,488	$12,623	$32,056
Cleaning & Janitorial Services	$9,547	$9,963	$9,963	$5,447	$11,225
HVAC Maintenance	$1,124	$4,611	$4,611	$1,306	$13,340
Contractual Services	$43,169	$42,270	$42,270	$15,866	$49,718
Engineering	$30,255	$11,600	$11,600	$11,286	$11,600
Utilities	$44,713	$44,158	$44,158	$20,098	$44,158
Telecommunications	$1,385	$1,180	$1,180	$834	$1,190
Materials & Supplies	$6,894	$7,450	$7,450	$1,990	$8,900
Fleet Maintenance	$41,371	$40,000	$40,000	$12,386	$42,500
Tools	$6,755	$2,000	$2,000	$751	$2,700
Office Supplies	$39	$0	$0	$0	$0
Dues & Subscriptions	$501	$650	$650	$628	$605
Training, Safety & Certifications	$3,294	$2,800	$2,800	$2,251	$3,450
Uniform Supplies	$1,411	$2,175	$2,175	$807	$2,225
Winter Operations	$38,286	$40,874	$40,874	$22,829	$30,125
Fuel Maintenance	$26,314	$33,000	$33,000	$13,991	$36,000
Equipment Replacement	$1,318	$500	$500	$496	$0
Equipment Rental	$5,700	$5,000	$5,000	$1,665	$4,250
Tipping Fees	$98,630	$80,000	$80,000	$25,308	$83,961
Yard Waste Tub Grinding	$11,000	$12,785	$12,785	$0	$13,169
Street Maintenance	$3,934	$7,810	$7,810	$0	$7,810
Signage & Traffic Safety	$4,659	$5,750	$5,750	$779	$4,750
Forestry & Landscaping	$6,470	$8,500	$8,500	$0	$4,000
Total Supplies and Contractual:	**$406,662**	**$394,564**	**$394,564**	**$151,341**	**$407,732**
Total Expense Objects:	**$781,767**	**$841,351**	**$841,351**	**$383,309**	**$880,382**

Building Inspections

Leah Hofer
Assistant Village Manager

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

2025 Goals

- Process map and virtualize all building services processes.
- Audit all existing processes and implement best management practices.

Staffing

Administrative tasks for the Building Inspections Department are completed within the general government staff. The Village contracts for its building inspections services through SAFEbuilt, Inc, a third party inspection firm. Inspection staff is employed by SAFEbuilt, Inc.

Expenditures Summary

Expenditures within this budget fluctuate based on building permit volume, as the Village's contracted building inspection firm receives a percentage of overall permit volume.

$58,500 -$13,750
(-19.03% vs. prior year)

Building Inspections Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages	$20,000	$20,000	$20,000	$20,000	$20,000
Total Personnel:	**$20,000**	**$20,000**	**$20,000**	**$20,000**	**$20,000**
Supplies and Contractual					
Building Inspections	$231,943	$52,250	$52,250	$26,026	$38,500
Total Supplies and Contractual:	**$231,943**	**$52,250**	**$52,250**	**$26,026**	**$38,500**
Total Expense Objects:	**$251,943**	**$72,250**	**$72,250**	**$46,026**	**$58,500**

Municipal Court

North Shore Municipal Court
Mary Bersch, City of Glendale

Mission: To uphold the judicial branch of the Village.

Staffing

The 2025 budget aligns existing resources to help mitigate the current economic conditions, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget. In 2020, the Village joined the Glendale branch of the North Shore Municipal Court. All staffing functions are performed by City of Glendale staff.

Expenditures Summary

With the transition to the North Shore Municipal Court, all expenditures are administered through a per ticket fee charge. Excess fine and forfeiture revenues are then reimbursed monthly to the Village by the Court. Therefore, no expenditures will appear for Municipal Court and revenues are received through Fines and Forfeitures.

$0 $0
(0.00% vs. prior year)

Court Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

North Shore Fire/Rescue

Robert Whitaker
Fire Chief

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

2025 Goals

- Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
- Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.
- Ensure North Shore Fire/Rescue is a fiscally sound organization.
- Recruit and maintain well-trained and educated employees dedicated to providing service to the North Shore communities.
- Facilities, apparatus, and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations.

Expenditures Summary

The Village is part of the North Shore Fire/Rescue, and as such, pays a percentage of its annual operating budget, based on the agreement with defined annual percentages or formula allocation. The below information reflects the 2025 operating costs. NSFR cost increases are exempt from State imposed Levy Limits under State Law.

$943,447 $28,359
(3.10% vs. prior year)

North Shore Fire/Rescue Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Supplies and Contractual					
Fire & Rescue - North Shore	$893,225	$887,638	$887,638	$702,393	$912,811
Fire Insurance Dues	$27,450	$27,450	$27,450	$0	$30,636
Total Supplies and Contractual:	**$920,675**	**$915,088**	**$915,088**	**$702,393**	**$943,447**
Total Expense Objects:	**$920,675**	**$915,088**	**$915,088**	**$702,393**	**$943,447**

North Shore Library

Rhonda Gould
Director

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

Staffing

The Village assumed the responsibility of fiscal agent for the North Shore Library on January 1, 2020, thus reflecting updated staffing information below. Overall, the Library employees 13.9 full time equivalents.

Expenditures Summary

The Village is part of the North Shore Library and as such pays a percentage of its annual operating budget, based on Agreement with defined annual percentages or formula allocation. The following represents the 2024 operating costs.

$172,850 $2,571
(1.51% vs. prior year)

Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Supplies and Contractual					
Library-North Shore	$168,243	$170,279	$170,279	$170,279	$172,850
Total Supplies and Contractual:	**$168,243**	**$170,279**	**$170,279**	**$170,279**	**$172,850**
Total Expense Objects:	**$168,243**	**$170,279**	**$170,279**	**$170,279**	**$172,850**

Parks

Shane Albers
Operations Superintendent

Mission: To provide well maintained recreational facilities and activity opportunities.

2025 Goals

- Enhance Ellsworth Park recreational opportunities.
- Administer LX Club Senior Coordinator.
- Execute Community Events.

Staffing

Expenditures Summary

The Parks budget includes monies to fund the part-time LX Senior Center coordinator, various community events throughout the year, as well as maintenance of Ellsworth Park.

$25,998 -$3,050
(-10.50% vs. prior year)

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages - FT	$5,024	$5,600	$5,600	$2,271	$5,600
Social Security	$384	$398	$398	$174	$398
Total Personnel:	**$5,408**	**$5,998**	**$5,998**	**$2,445**	**$5,998**
Supplies and Contractual					
Materials & Supplies	$625	$800	$800	$53	$0
Community Events	$17,545	$15,000	$22,250	$3,759	$20,000
Total Supplies and Contractual:	**$18,170**	**$15,800**	**$23,050**	**$3,812**	**$20,000**
Total Expense Objects:	**$23,578**	**$21,798**	**$29,048**	**$6,257**	**$25,998**

Dispatch

Liane Scharnott
Communications Center Director

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

2025 Goals

Financial and Technology

- Enhance IT security and disposal practices with all relevenat regulations.
- Upgrade E911 systems with new technologies, features, and enhancements.
- Establish a multi-agency IT purchasing system to streamline procurement processes and reduce costs.
- Continue to decommission ELAN circuits and topology.

Collaboration

- Utilize the PSAP Grant to host regional training opportunities.
- Enhance partnerships with local organizations to provide 911 educational programs.
- Establish a shared portal for public safety camera data integration with other North Shore agencies.
- Expand BCC and North Shore IT collaboration and consolidation.
- Formalize off-site evacuation with partner agencies.

Internal Improvement

- Update and implement strategic plan.
- Maintain accreditation requirements for the Communications Center, ensuring compliance with accreditation standards.
- Implement a training program focused on communication skills.
- Introduce a cross-training program among departments.
- Develop individualized professional plans for each employee.
- Continue to develop staff skill sets and transition planning.

Staffing

The 2025 budget aligns existing resources to help mitigate the economic conditions, align to the Village Board's adopted Strategic Values, as well as help to address some of the priorities, issues, and short-term factors discussed within the budget.

Within the Bayside Communications Center (BCC) and Information Technology, there is reduction of one dispatcher due to funding constraints.

Expenditures Summary

The Public Safety Communications budget changes are related to 2024 market adjustments for dispatch staff and step increases for newly hired employees, increased software and equipment maintenance support contracts, general inflation, as well as technology support costs.

$3,221,943 -$16,457
(-0.51% vs. prior year)

Public Safety Communications Proposed and Historical Budget vs. Actual

Expenditures by Expense Type

Budgeted Expenditures by Expense Type

Budgeted and Historical Expenditures by Expense Type

Grey background indicates budgeted figures.

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Expense Objects					
Personnel					
Wages	$1,597,948	$1,773,538	$1,758,538	$823,880	$1,792,018
Overtime	$110,979	$35,000	$35,000	$41,260	$48,260
Holiday Pay	$32,822	$36,928	$36,928	$9,134	$34,772
Health Insurance Buyout	$7,365	$16,800	$16,800	$12,729	$36,900
Dental Insurance Buyout	$430	$544	$544	$366	$1,223
Longevity	$0	$3,110	$3,110	$0	$0
Wisconsin Retirement System	$115,687	$127,552	$127,552	$59,407	$130,380
Social Security	$125,547	$142,701	$142,701	$64,736	$146,635
Life Insurance	$2,325	$2,808	$2,808	$1,623	$2,815
Health Insurance	$275,408	$377,691	$377,691	$191,932	$361,832
Dental Insurance	$5,889	$7,628	$7,628	$3,805	$6,969
Recruitment	$4,850	$2,500	$2,500	$342	$1,000
Total Personnel:	**$2,279,250**	**$2,526,800**	**$2,511,800**	**$1,209,214**	**$2,562,804**
Supplies and Contractual					
Facility Maintenance & Supplies	$36,528	$13,817	$23,817	$10,514	$15,677
Cleaning & Janitorial Services	$12,403	$12,688	$12,688	$6,800	$14,040
Contractual Services	$40,491	$23,583	$38,583	$35,083	$12,694
Legal Counsel-Personnel	$0	$1,000	$1,000	$0	$0
Audit Services	$1,822	$1,962	$1,962	$1,747	$1,932
Utilities	$27,064	$26,480	$26,480	$11,792	$24,525
Telecommunications	$96,501	$91,721	$81,721	$26,414	$76,730
Computer Support Services	$3,033	$5,000	$5,000	$1,107	$2,500
Benefit Administrative Fees	$400	$860	$860	$616	$860
Materials and Supplies	$13,396	$10,000	$10,000	$2,202	$7,000
Fleet Maintenance	$0	$0	$0	$0	$1,000
Licensing & Maintenance	$214,028	$276,806	$350,673	$324,413	$333,518
Office Supplies	$48	$0	$0	$0	$0
Postage	$432	$500	$500	$0	$500
Dues & Subscriptions	$2,074	$2,500	$2,500	$581	$2,500
Training, Safety & Certifications	$11,392	$14,500	$14,500	$2,592	$12,038
Clothing/Employee Expense	$0	$840	$840	$191	$840
Fuel	$0	$0	$0	$69	$1,000
Employee Recognition	$150	$250	$250	$122	$250
Contingency	$0	$19,918	$19,918	$0	$17,465
General Liability Insurance	$7,275	$5,654	$5,654	$6,724	$6,852
Auto Liability Insurance	$0	$0	$0	$0	$1,163
Boiler Insurance	$0	$488	$488	$0	$0
Workers Compensation	$2,385	$18,686	$18,686	$2,650	$11,500
Commercial Crime Policy	$118	$124	$124	$74	$77
Property Insurance	$4,350	$4,350	$4,350	$4,761	$4,762
Total Supplies and Contractual:	**$473,890**	**$531,727**	**$620,594**	**$438,452**	**$549,423**

Name	FY2023 Actual	FY2024 Adopted Budget	FY2024 Amended Budget	FY2024 Actual	FY2025 Budgeted
Transfers Out					
Administrative/Transfer to	$102,421	$106,006	$106,006	$106,006	$109,716
Total Transfers Out:	**$102,421**	**$106,006**	**$106,006**	**$106,006**	**$109,716**
Total Expense Objects:	**$2,855,561**	**$3,164,533**	**$3,238,400**	**$1,753,672**	**$3,221,943**

CAPITAL IMPROVEMENTS

Capital Improvement Planning Introduction

The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Public Safety Communications Fund, Sanitary Sewer Utility and Stormwater Utility. Capital projects are defined as major, non-annual expenditures for equipment or infrastructure, usually totaling over $5,000. Each year, the Village projects five-year capital project requirements based upon departmental requests through the five adopted strategic initiatives.

In 2024, the Village undertook a comprehensive look at capital items and updated the Capital Improvement Plan that stretches to 2044. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Budgeting Process & Operating Budget Impact

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

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

In general, the capital projects affect the Village's operating budget in a positive way. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt reduces some of the street maintenance repairs included in the operating budget. Another example occurs when the Village invests in equipment through the capital budget and it makes us more efficient and effective, which reduces operating costs.

Included in each of the 2025 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2025 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

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

Process

The Village updates its Capital Improvement Plan (CIP) each year. The responsibility for updating the plan and presenting it to the Village Board rests initially with Staff developing a recommendation to the Finance and Administration Committee.

The CIP process continues each year when Capital projects on their multiyear pass. The projects are studied and evaluated for importance and timeliness. The estimated cost, the time frame, justification, and impact on operating budgets are reviewed.

Each department submits requests annually for inclusion in the CIP. The requests are then compiled into one comprehensive list for consideration. The Executive Leadership Team (ELT) then evaluates the CIP. Criteria include legal constraints and requirements, health and safety, project life, impact on the Village's operating budget, consistency with the Village Board and Management priorities, compliance with Village Financial Management Policies, conformance with adopted plans, cost effectiveness, frequency of use, and population impacted.

During the review, each Department Head presents their recommendations and requests to the ELT. After the presentations are completed, the Village Manager facilitates a meeting of the ELT to strategically prioritize the requests based on the needs of the Village, not the individual department. This ensures requests are reviewed outside of each silo and the ELT seeks to allocate the Village resources in the most effective manner. The Village Manager then completes a final review for recommendation, inclusive of funding sources, and ensures that the requests fit within the Village's Long Term Financial Plan.

Capital Improvement Program Definitions

The Capital Improvement Program (CIP) is a planning and budgeting tool which provides information about the Village's infrastructure needs for a twenty-year time frame. Each year, the list of projects is reviewed for need, cost and priority. New projects may be added and other projects deleted.

Generally, capital improvements are defined as physical assets, constructed or purchased, that have a useful life of five years or longer and or a cost of $5,000 or more. The following are capital improvements included in the plan:

- Infrastructure
- Building and facilities
- Technology
- Equipment
- Vehicles
- Hardware
- Professional services related to an improvement/project

What are Capital Projects?

There are two types of capital expenditures. One deals with infrastructure projects and the other with operating programs. Capital Projects, which are addressed in the CIP and budgeted within the Village's Adopted Budget, generally include major fixed assets or infrastructure with long term value, such as buildings, roads, utilities, and parks; major equipment purchases (vehicles), life and capital maintenance projects. Any of these may involve some form of long term debt financing.

Capital projects costs include all expenditures related to the planning, design, construction and equipment necessary to bring a project to fruition. The costs can include reimbursement of the project manager's time.

Why have a Capital Improvement Program?

The CIP provides information on the current and long-range infrastructure and equipment requirements of the Village. It provides a mechanism for balancing needs and resources and for setting priorities and schedules for capital projects. It is based on needs identified through the planning process, requests, needs, and recommendations of Village departments, and the concerns of citizens and elected officials.

The CIP includes identification of the revenue sources, which will be utilized to fund capital improvements. Projects are included even if revenues are not available to fund them. These projects are prioritized and may be funded by current revenues or by debt financing, depending on the availability of funds, the nature of the project,

and the policies of the Village Board. Time may also be an issue with the length of a construction project, or a critical deadline being that can change year to year.

The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed are funded first.

Why a separate Capital Improvement Program?

The Capital Improvement Program outlines long range capital improvement expenditures. Funds budgeted through the CIP for a specific project during a specific year remain with that project until the project is completed, while the operating budget terminates at the end of the fiscal year.

Each year project costs will be reviewed, and additional funds may be allocated to a project which, when combined with resources carried over from the prior year, result in the continuing project budget for the new fiscal year.

How are projects prioritized?

The Village does not have sufficient funding to meet all of its capital needs each year. Projects are prioritized based on the impact of the Village's ability to meet community goals. Projects are compared on the basis of a common set of selection criteria. Priority is approved by Village Board and generally based on: conformity with adopted plans and goals, impact on the Village's operating budget, cost effectiveness, environmental impacts, population impacted, and frequency of use.

Impact on Capital Improvements on the Operating Budget

As can be noted in the CIP, there are a lot of projects over the next five years that the Village plans to begin work on that may not have sufficient revenue to complete. To budget and plan for each project will require a long-range financial plan that will include a mixture of operational fund appropriations, reserve fund appropriations, grants, and bonds. This fund structure will provide sufficient funding to ensure that we are able to complete the planned projects and to continue providing services to our Citizens.

Capital improvements may require designated funds in order to complete those projects. If the Village does not have sufficient operating funds to provide for capital improvements, then it must make the decision to pay for those projects out of reserves or by bonding the projects.

Capital Fund Expenditures
5,000,000
4,000,000
3,000,000
2,000,000
1,000,000
0
($)
$475,533
$4,346,971
$1,132,278
$843,849
$575,602
$843,849
$647,069
$1,136,091
$836,872
$1,157,509
$3,612,004
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

Capital Improvements: One-Year Plan

The Capital Improvement Projects of the Village of Bayside are administered through the General Fund, Debt Service, Public Safety Communications Fund, Sanitary Sewer Utility and Stormwater Utility. Capital projects are defined as major, non-annual expenditures for equipment or infrastructure, usually totaling over $5,000. Each year, the Village projects five-year capital project requirements based upon departmental requests through the five adopted strategic initiatives.

In 2024, the Village undertook a comprehensive look at capital items and created a Capital Improvement Plan that stretches to 2044. The current year's projects are funded by the Village Board through the annual budget adoption process, with the remaining years shown for planning purposes only.

Total Capital Requested

$3,613,204

35 Capital Improvement Projects

Total Funding Requested by Department

Administrative Capital (14%)	$513,250.00
General Government (0%)	$3,600.00
Public Safety Capital (2%)	$74,355.00
Public Safety Communication Capital (29%)	$1,036,552.99
Public Works Capital (28%)	$1,006,200.00
Sanitary Sewer (20%)	$723,500.00
Stormwater Utility (7%)	$255,746.00
TOTAL	**$3,613,203.99**

Total Funding Requested by Source

Administrative Services Capital (2%)	$76,400.00
General Government (0%)	$3,600.00
Police Capital (2%)	$74,610.00
Public Safety Communications Capital (33%)	$1,195,823.99
Public Works Capital Fund (32%)	$1,170,700.00
Sanitary Sewer Fund (20%)	$740,000.00
Stormwater Utility (10%)	$352,070.00
TOTAL	**$3,613,203.99**

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

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

In general, the capital projects affect the Village's operating budget in a positive way. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt reduces some of the street maintenance repairs included in the operating budget. Another example occurs when the Village invests in equipment through the capital budget and it makes us more efficient and effective, which reduces operating costs.

Included in each of the 2025 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2025 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

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

Capital Costs Breakdown

Capital Costs (100%)	$3,613,203.99
TOTAL	**$3,613,203.99**

General Government Requests

Itemized Requests for 2025

Snow Plow Blade Cutting Edge Replacement	**$3,600**

Plow blade cutting edges are a bolt on item on the bottom of the Bayside plow trucks snow plows. This metal cutting edge is a wear item which makes direct contact with the pavement to clear snow and slush from Village roadways. These cutting edges...

Total: $3,600

Sanitary Sewer Requests

Itemized Requests for 2025

Engineer Repair Design and Construction Oversight for Sewer Mainlines	**$35,000**

The Village is seeking to engage an engineer to design a comprehensive repair plan for its sewer mainline infrastructure based on the prior television assessment. The engineer will be responsible for developing a detailed repair plan, addressing...

Geographic Information System Enhancements	**$6,000**

The Village continues to develop the GIS program. This data-base is used for various tasks and record keeping around the community. The Village utilizes GIS for various tasks including; sewer location and tracking cleaning and maintenance efforts,...

Sanitary Sewer Main Line Repair & Rehabilitation Project	**$265,000**

The Village is currently completing investigations and televising 50,000 feet of sewer mains. The Village currently has 135,000 feet of sanitary sewer mains under the roadways and right of way. From this investigation there could be a chance that...

Sanitary Sewer Main Line Televising and Inspection Program	**$37,500**

The Village has 135,000 feet of sewer main lines which are utilized to carry wastewater from homes and businesses and deliver it to the Milwaukee Metropolitan Sewerage District's system. The goal is to televise, inspect and identify areas in need...

West Glencoe Place Sanitary Sewer Relief & Capacity Enhancements	**$380,000**

In 2023, the Village completed a study of the sanitary sewer system in and around the Southwest quadrant of the Village. The study found the need to create more capacity to the area to help protect against significant weather events. The...

Total: $723,500

Stormwater Utility Requests

Itemized Requests for 2025

Community Entry Signage Planter Bed Rehabilitation **$18,000**

The DPW is working towards a consistent and aesthetic look to the planter beds and entry signs in the Village. Upon further inspection on the remaining structures, it was noted that the structures are becoming unstable and lack the appropriate...

East Brown Deer Road Drainage & Study Results **$78,376**

An engineering proposal for an assessment of stormwater and green infrastructure solutions has been developed for along the east side of Lake Drive right-of-way beginning at Brown Deer Road and continuing south. The proposal examines ways to...

Job Box **$1,500**

A job box is a metal weatherproof box used to secure tooling and to transport specific tools from a job site to the shop and vice versa. This item will be utilized for various tasks, but the main task will be to secure-on the sight hand tools for...

Pallet Fork Extensions **$1,200**

These pallet fork extensions are a custom built fork add on used to be able to pick large items with control. These fork extensions are used with the large wheel loader the Village owns. Currently the Village's leaf vacuum is assembled with...

Plate Compactor **$3,250**

A plate compactor aids in gravel and soil and base compaction. Compaction of materials is an important step in landscaping and construction projects to ensure a level surface for building materials and landscaping plans. Compactors are also used...

Skidsteer Grapple Attachment **$1,000**

The grapple is the most widely used machine attachment utilized for DPW collections. The grapple is an attachment that connects to the skid steer and hydraulic hoses that opens and closes to grab items from the roads edge, specifically yard waste....

Stormwater 3" Utility Portable Pump **$2,420**

The current transfer pumps the Village owns have reached their life expectancy and are currently 25 years old. The Village started a multi-year replacement program to replace all of these pumps over several years, lessening the financial burden...

Village Hall Stormwater Management Pond Capacity Enhancement **$150,000**

The Village is constantly looking at ways to enhance our infrastructure to continue on our path to being anti-fragile during the changes in weather patterns. One of the enhancements that has been identified is to expand the storm water capacity at...

Total: $255,746

Public Safety Capital Requests

Itemized Requests for 2025

Annual Police Squad/Equipment Replacement Program Contribution **$40,000**

The annual Police Squad Replacement/Equipment Replacement Program Contribution sets money aside to put toward the purchase of a squad car in a future year. This program is new in 2025 to help avoid spikes in future year purchases. The Department...

LiveScan Fingerprint Computer System **$17,200**

The replacement of this equipment is for the fingerprinting computer for the jail. Fingerprinting aids in the processing and identification of inmates, suspects, and other active parties in an investigation. These prints can then be kept on record...

On Board Diagnostic Automotive Scan Tool **$4,500**

A scan tool is an electronic device that can be used to diagnose, interface with, and sometimes reprogram a vehicle's control modules. Scan tools can perform a variety of functions, including reading check engine, anti-lock brake system and air...

PD Officer Body Armor/Bullet Proof Vests **$1,700**

Routine replacement and upkeep of officers' bullet-proof vests in accordance with a scheduled replacement program. Wear and tear on safety equipment for our officers creates a safety hazard in the case of an emergency or high danger...

PD Squad Vehicle and Technology Upgrade Multi-Year Sanitary Sewer Lease **$2,955**

In 2018, the Village Board approved a comprehensive upgrade of the Police Department squad fleet, in-car mobile computing and camera systems, and integrated body camera system. The Village Sanitary Sewer Fund loaned the money for the up-front...

Public Safety Commercial Corridor Security Cameras **$8,000**

Flock Safety cameras are license plate recognition (LPR) cameras that are used to help law enforcement and communities work together to reduce crime. Flock Safety cameras send real-time alerts to law enforcement when a stolen car or known wanted...

Total: $74,355

Public Works Capital Requests

Itemized Requests for 2025

Back Up Garbage Truck/Special Pick Up Truck **$200,000**

This packer truck has two main purposes. This packer truck's main purpose is to serve as a back-up to the automated garbage truck in case of mechanical failure to still ensure collection of refuse produced by residents of the Village. The...

DPW Annual Road Resurfacing Project CIP **$675,000**

The Village worked on a project that helped identify all the roads in the Village and their ratings on when replacement would be needed. The Village got the information from PASER which helps to formulate a progressive maintenance schedule for the...

DPW Refrigerator **$1,200**

The Department's current fridge in the lunchroom is not large enough for the crew. They are in need of a larger fridge space, with a smaller freezer section, to accommodate their needs and have the proper storage for their food and drinks.

Patrol Truck - Phase II Funding **$130,000**

The patrol truck is one of the most widely used vehicles in the DPW fleet. These trucks are used for snow and ice control vehicles, they are utilized to move large and heavy items to and from work sites and the storage yard as well as being...

Total: $1,006,200

Administrative Capital Requests

Itemized Requests for 2025

Badger Book Replacement **$14,000**

A Badger Book is an electronic poll book used to check in voters, issue voter numbers, and register new voters at the polling place on Election Day. The Village will upgrade the current Badger books due to outdated technology for improved...

Ellsworth Park Tennis/Pickleball Court Maintenance **$40,000**

The Ellsworth Park tennis/pickleball courts have received an intense increase in use over the last several years and the popularity of pickleball has skyrocketed. Additionally, the courts are 10 years old and are in need of maintenance for...

Village Facility Solar Array Enhancement Project **$436,850**

The Village's initial solar project installation has outperformed projections. In approximately 39 months, the Village's solar array on the DPW building has produced 458 MWh of electricity, saving the Village nearly $87,000 in utility costs...

Village Website Refresh & Enhancement **$22,400**

The Village website, which is visited nearly 60,000 times a year, was last updated 5 years ago. The current provider has limited design and functionality features that the Village would like to explore to improve the user experience. New...

Total: $513,250

Public Safety Communication Capital Requests

Itemized Requests for 2025

BCC DMA PSAP Grant City of Greenfield PD Phone upgrade **$53,170**

In 2024, Bayside Communications Center (BCC) received a PSAP Grant to upgrade Greenfield's Vesta Phone system, making it NG911 compliant. As part of the project, Greenfield will cover the upfront costs for the upgrade. Once BCC receives the grant...

BCC Expand Cloud Based Disaster Recovery System **$5,000**

Cloud disaster recovery is a cloud computing service which allows for storing and recovering system data on a remote cloud-based platform. The essential element of traditional disaster recovery is a secondary data center, which can store all...

BCC FY25 NG911 Grant **$851,736**

For the FY25 Grant submission, Bayside Communications Center (BCC) aims to enhance public safety dispatch capabilities through several key initiatives. These include NENA Excellence in Dispatch Certification, APCO Training for Communications...

BCC Wireless Headsets **$3,500**

Utilized for call answering and delivery of dispatch services to the 7 communities of the North Shore, individual wireless headsets are used by Telecommunicators 24x7x365.

Cyber Security Enhancement Project **$96,527**

This project includes Multifactor Authentication (MFA) server licensing for North Shore agencies that have Bayside's full IT support, as well as all squad units that use the consolidated dispatch services. It also includes consulting services to...

Enterprise Core Networking Switches **$25,000**

Core switches receive and send data on computer networks. The cores guide and direct network data, using packets that contain various kinds of data such as files, communications, and simple transmissions like web...

OASIS Radio System Capital Fee **$1,620**

For the 2025 capital plan, a fee of $60 per radio is allocated to fund the betterment or replacement of the OASIS (Open Architecture System Information System) as outlined in the OASIS Intergovernmental Agreement (IGA) between Milwaukee County and...

Total: $1,036,553

Capital Improvements: Multi-Year Plan

The CIP provides information on the current and long-range infrastructure and equipment requirements of the Village. It provides a mechanism for balancing needs and resources and for setting priorities and schedules for capital projects. It is based on needs identified through the planning process, requests, needs and recommendations of Village departments, and the concerns of citizens and elected officials.

The CIP includes identification of the revenue sources, which will be utilized to fund capital improvements. Projects are included even if revenues are not available to fund them. These projects are prioritized and may be funded by current revenues or by debt financing, depending on the availability of funds, the nature of the project, and the policies of the Village Board. Time may also be an issue with the length of a construction project, or a critical deadline being that can change year to year.

The CIP strives for efficient use of capital improvement funds by identifying CIP projects and prioritizing them according to their relative importance and urgency of need. Identification assures needed projects are known, while prioritization ensures that those projects which are most urgently needed are funded first.

Total Capital Requested

$17,332,598

129 Capital Improvement Projects

Total Funding Requested by Department

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

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

In general, the capital projects affect the Village's operating budget in a positive way. For example, new roads in the community need to be maintained, but the replacement of deteriorated asphalt reduces some of the street maintenance repairs included in the operating budget. Another example occurs when the Village invests in equipment through the capital budget and it makes us more efficient and effective, which reduces operating costs.

Included in each of the 2024 project breakdowns are details on how the project may affect the operating budget, if applicable. All capital improvement and outlay purchases are vital to the continued quality of life that Bayside residents have come to expect. The 2024 budget includes several major purchases that stand to greatly increase the efficiency of everyday operations, thus allowing the Village to remain financially responsible in future budgets.

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

Capital Costs Breakdown

Sanitary Sewer Requests

Itemized Requests for 2026-2045

2163 Sanitary Sewer Portable Generator **$2,200**

Unit #2163. Routine maintenance, replacement, and upkeep of mobile power supply for the Department of Public Works operations. Access to electrical power supplies at the job site allows employees to adequately and efficiently administer services...

2180 Sanitary Sewer Truck **$185,000**

Unit #2180. A sewer truck is a truck that is used specifically in the maintenance and repair of the sewer system. It is set up with tools, equipment and specific sewer information to respond quickly to a sewer emergency to prevent potential public...

2182 Sanitary Sewer Jetter **$350,000**

Unit #2182. Sewer jetting is a method of cleaning out sewers and drain lines by using high-pressure water streams through specialized jetting nozzles to dislodge and clear obstructions, as well as perform regular maintenance to prevent sewage...

Crawler sewer camera **$96,000**

The DPW has a vast amount of underground infrastructure in the community. The DPW crew is working on identifying the storm water system that is in place as well as the 135,000 feet of sewer mains. The team needs to be able to conduct indepth...

Fluid Transfer Pump 2151 **$900**

Unit #2151. Fluid transfer pump is used to transfer various fluids from one point to another point. The pump can be used for anti-flooding measures as well as preventing sewer backups. This pump can also be used in the annual stormwater projects...

Sanitary Sewer Mainline Cured in Place Pipe, Spot Repairs, and Manhole Repairs **$750,000**

This projects includes the annual repair of manholes, CIPP Lining, and spot repair of sanitary sewer mainline infrastructure. The primary work involves CIPP lining to reduce inflow and infiltration into the sanitary sewer system. A...

Tow Behind Generator 2160 **$40,000**

Tow behind generators are used for many situations such as short-term sanitary sewer work, sewer emergencies, or jobs where electricity is limited. Being a tow behind, will allow for more efficient transportation to and from job sites.

Total: $1,424,100

Stormwater Utility Requests

Itemized Requests for 2026-2045

2188 Wheel Loader Grapple Attachment **$30,000**

A grapple attachment for our wheel loader will be used to efficiently grab and lift loose, irregularly shaped materials like logs, brush, scrap metal, rocks, or construction debris, allowing the loader to handle items that wouldn't fit neatly in a...

Bucket Truck 2193 **$90,000**

The DPW currently doesn't own a bucket truck. A bucket truck has many useful operations that it can be used for in Bayside. The man operation however is safe tree trimming. The DPW is requesting to locate and purchased a used bucket truck. Over...

East Brown Deer Road North Lake Drive Stormwater Drainage & Green Infrastructure Study Implementation **$88,692**

The funding request will be to install green infrastructure improvements based on a 2024 study being conducted by Hey & Associates in the right-of-way at the intersection of Brown Deer Road and Lake Drive intersection as well as along the East...

Hyd Room Electrical **$1,200**

The Department of Public Works provides a very large majority of all fleet repairs in house. This means that the team very rarely sends vehicles out for repairs. Some of these repairs that we complete include hydraulic hose construction, repair...

Large Chainsaw 2123 **$1,450**

This chainsaw is primarily used for tree trimming operations. It is important to replace this item to ensure optimal efficiency and safety in our forestry and landscaping operations.

Pole Hedge Trimmer 2127 **$2,200**

DPW utilizes the pole hedge trimmer primarily for tree trimming around the Village. The pole hedge trimmer is good for removing unwanted growth without the need for a ladder or climbing the tree, reducing the risk of accidents. Replacing the old...

Stormwater Backpack Blower 2133/2134 **$2,200**

Unit #'s 2133 and 2134. Backpack blowers are a commonly used tool by DPW technicians. They are generally used as a tool to help speed up a clean up process. They are used after mulching areas around hard surfaces, after removal or trimming trees,...

Stormwater Management Portable Stormwater Management Pump **$130,000**

Stormwater pumps help protect areas by pumping away large volumes of water, thereby preventing the occurrence of flooding. Many areas of Bayside are located on or near bodies of water, ravines, or outlets, creating a need for large, reliable...

Water to North Side of DPW Building **$4,000**

The Department of Public Works building was built in 2015 and occupied by staff in early 2016. The building was set up well with many details carried out for a smooth operation. One item though that was not caught was there is no hose connection...

Total: $349,742

Public Safety Capital Requests

Itemized Requests for 2026-2045

LiveScan Fingerprint Computer System **$56,856**

The replacement of this equipment is for the fingerprinting computer for the jail. Fingerprinting aids in the processing and identification of inmates, suspects, and other active parties in an investigation. These prints can then be kept on record...

PD 9MM Handgun Weapon Platform Replacements **$15,500**

Current handguns are more than 10 years old and do not have the required mounts to attach optics or flashlights. The weapon will fire 9mm ammunition rather than 40 caliber ammunition. 9MM handguns use rounds that are less expensive, create...

PD Automatic Electronic Defibrillator (AED) **$27,435**

6 Units - Replacement of Portable Automatic Electronic Defibrillator (AED) for each police squad car and police station. The AEDs are on a recommended 7-10 year life expectancy. The current AEDS were purchased in 2003/2005. These allow...

PD Ballistic Face Shield **$13,550**

Ballistic face shields serve as safety equipment for our officers. Face shields offer protection for officers against objects and sprays in the line of duty. ($380 ea x 13 = $4,940)Each shield would also need a protective cover to prevent...

PD Body Armor - Rifle Resistant Plates and Carrier **$15,842**

Five portable, shareable, wrap-around rifle resistant plates - Stored in each squad car, this device enhances wearable body armor by allowing the officer to affix a rifle resistant plate to the outside of their body armor. It is designed to...

PD Body Worn Cameras **$16,177**

15 body worn cameras for 12 officers plus spare cameras and magnetic officer mounts, docking stations, docks for squads and offices. The life expectancy of the technology is five years; the current technology is from 2018.

PD Cradlepoint Router for Squads **$53,015**

For the Cradlepoint, the cost per unit is $1,583.00. For the Panorama SHKG-7-27-24-58 antenna, the cost per unit is $377.00. Both items would be needed for all 5 squad cars. The estimated cost of installation of both items is $500 per...

PD Desktop Computers **$33,749**

Replace 2 department desktop (report writing room) computers, replace 1 Admin desktop with mobile workstation. Routine replacement, upkeep, and upgrades to Police Department computers. These upgrades allow the smooth operation of Police...

PD Handheld Breath Tester **$3,700**

Cost to replace ALCO Sensor FST $600 X 3 = $1800Unknown last purchase date - located fuel cell replacement in 2014 Life expectancy 10 years Replacement of 3 Intoximeter Portable Breath Testers for use in the field to assist in developing...

PD Infrared Spotting Scope **$2,799**

Cost to replace $1333 Unknown last purchase date Life expectancy 10 years Infrared (IR) scope to search for people concealed by darkness. Nightly conditions can conceal persons of interest or subjects of an ongoing manhunt. Use of...

PD Officer Body Armor/Bullet Proof Vests **$9,350**

Routine replacement and upkeep of officers' bullet-proof vests in accordance with a scheduled replacement program. Wear and tear on safety equipment for our officers creates a safety hazard in the case of an emergency or high danger...

PD Portable Radio Batteries **$1,940**

The Department purchased 13 Motorola portable radios used by officers in the field in 2016. The batteries are beginning to fail; batteries are not holding their charge. This program replaces 13 batteries and purchases 2 extra batteries...

PD Portable Radios **$395,319**

Replace 16 Portable Radios with APX N70 wireless capable radios + charging docks + programming pricing for each =$7464.54 x 16 =$119,432 The current models we carry are no longer supported by Motorola In an emergency, other...

PD Rifle Cleaning System **$7,300**

Ultrasonic gun cleaning is a process that uses sound waves to agitate a fluid to clean guns. A specific ultrasonic gun cleaning and ultrasonic lubrication process is critical to preserve the life and functionality of the firearm. Squad...

PD Rifle Sights **$3,050**

Five Rifle Sights - The rifle sight currently used on the Sig M400 rifles is the Vortex Sparc II red dot sight, which has been problematic since its purchase in 2016. It has a difficult two-step process for use. Targets cannot be...

PD Shotgun Replacement **$2,500**

Police officers in the US commonly secure a shotgun in their vehicles, for use when armed resistance is expected or at any time greater firepower than the officer's sidearm is needed. Replace old weapons to ensure that officers have...

PD Sig Sauer Rifles **$12,000**

Five Rifles - SIG SAUER offers rifles that all meet the patrol rifle requirements. The issued handgun may be great for threats within 25 yards, and they are certainly more convenient and less threatening in appearance to carry, but it's...

PD SmartPhone & Camera for Squads **$4,075**

Five SmartPhone/Cameras with service connections - Unlike current cell phones placed into the squads, a smart phone can stay in the squad and plugged into the charging port in the center console, reducing the chances of officers forgetting to...

PD Squad Car Ford Interceptor (#1) **$507,753**

2026 Ford Police Interceptor Utility. Equipment Changeout / Buildout.Life expectancy 5 years. Replacement of a high mileage five-year old squad car (one per year) - includes extended warranty and buildout.

PD Squad Computer / Video Camera **$65,529**

5 Squad Computers and 10 Squad Video Cameras-2 per car (front facing and back seat), 5 License Plate readers, F110G6 WDAs, Virtual GPS license, Geta Device Monitoring, Keyboard, Havis docking station latch, 4 year Extended warranty on...

PD Tactical Shield **$15,700**

Tactical Shields are protection devices deployed by police that are designed to stop or deflect bullets and other projectiles fired at their carrier. Ballistic shields will also protect from less serious threats such as thrown items, though...

PD TASER Replacement **$16,000**

The Department is currently utilizing a mixture of the Axon X26P Taser and Taser 7 model platform devices. The X26P is a single shot Taser and is the oldest model that Axon Inc. still supports. The Department currently has three X26P Tasers in...

PD Traffic Enforcement Laser Radar **$13,699**

Cost per unit = $2174.55 X 3 = $6524 Life expectancy 10 years Ever since the introduction and advancement of radar gun technology, law enforcement officials have been able to use radar guns to assess whether a vehicle is within the speed...

Total: $1,292,838

Public Works Capital Requests

Itemized Requests for 2026-2045

Additional Pickup Truck 2192 **$72,000**

Pick-up trucks are a daily used vehicle in the Department of Public Works operations. The pick up trucks are used to move technicians from job to job, move and pick up materials, pull trailers, pumps and generators and double as mobile offices and...

AEDs for DPW Fleet **$5,100**

DPW's AEDs are in need of replacement as the current ones are expired or not up to current standards. AEDs are typically advised to be replaced every 2-5 years depending on technological advances, which the DPW ones have hit that mark. Having...

Auger A010 **$4,000**

The auger is a tool that is used to boreholes effectively and efficiently. The Village uses the tool for drilling holes, installing mailbox posts, and more. Replacing this tool is important to maintain its working potential and avoid downtime by...

Cold Storage Wall/Mezzanine **$10,500**

As the Department of Public Works continues to organize and expand operations, the storage room we have available has become sparse. To expand our storage efforts for lightly or infrequently used items is to build a mezzanine in the cold storage...

DPW Annual Road Resurfacing Project CIP **$7,851,518**

The Village worked on a project that helped identify all the roads in the Village and their ratings on when replacement would be needed. The Village got the information from PASER which helps to formulate a progressive maintenance schedule for the...

DPW Computer Replacement **$19,500**

Replacement of computers for Operations Superintendent and Mechanic. These computers allow record keeping and daily operation of the Department of Public Works. Computers are used to manage daily operations through microsoft office 365 and...

DPW Ellsworth Park Pavilion Roof Replacement **$15,000**

Previous renovations on the Ellsworth Park Pavilion took place in 2007, almost 15 years ago. The roof of the Pavilion has experienced wear over those years, with repairs being necessary to maintain the structure.

DPW Leaf Vacuum 2186 **$215,000**

Unit 2186. The current Leaf Vacuum Set up requires the unit to be mounted to the front of a patrol truck. This system has allowed for one operator to collect leaves, leaving more time to be allocated to other departmental tasks. A new system would...

DPW Men's Lockeroom Lockers **$6,000**

Lockers in the Department of Public Works are utilized for personal storage of equipment. All DPW technicians own or are supplied with special personal protective equipment that is utilized daily in their tasks. The lockers that are currently...

DPW Patrol Truck 2179 **$600,000**

Routine replacement of patrol trucks by the department of public works. A new patrol truck will be used as a snow plow and dump truck for stormwater and sanitary projects. The new truck will replace an early emission control truck. This patrol...

DPW Portable Generator 2162 **$12,400**

Unit #2162. This is a portable generator used for various tasks associated to the DPW. This generator provides portable compact power for projects wile working on the sanitary sewer system, stormwater projects, building maintenance and other areas...

DPW shop support room tooling **$14,500**

The DPW uses a vast amount of tooling for the day to day operations for the Village. The current tooling the DPW crew is using for the day to day activities is a mix of items left over, found, or reached it's useful life. This request is two fold....

DPW Single Axle Utility Trailer 2112 **$4,000**

Single axle smaller utility trailer used for moving utility terrain vehicles and restoration materials form place to place throughout the village. Replacement of existing trailer due to normal wear and tear caused by the use of the trailer.

DPW Snow Blower Attachment A002 **$5,000**

Unit #A002. A skid steer snowblower works in the same manner as a regular snowblower. Turning augers pick up and throw snow to the side. Used by DPW for smaller areas that the plows would not make sense (ex. sidewalks near Village Hall and through...

DPW Stump Grinder A019 **$20,000**

To maintain our urban forest, removal of public trees is sometimes necessary. Once a tree has been removed, the stump must be ground out before the area can be remediated and returned to grass. This item will enable to Village to accomplish this...

DPW Telehander 84" Bucket A013 **$2,000**

Telehandler Bucket is designed to easily scoop and transport material and debris from dirt, mulch, rocks, debris, snow and more. This makes this telehandler bucket ideal in any situation and an invaluable attachment. Replacement of existing...

DPW UTV 2198/2199 **$90,000**

Purchase request is for a new UTV(utility terrain vehicle) This unit is used for a wide array of DPW tasks. It is used for garbage up the drive service, mulching, operation maintenance at and around the park off-road, it is used as moving people...

DPW Water Tank and Pump 2140 **$16,000**

Unit #2140. Replacement water and pump. This unit is used for various tasks throughout the village It is used after the trees in the adopt a tree program have been planted, it is used to water newly planted grass after restorations, and it is used...

Floor Scrubber **$20,000**

DPW is responsible for maintaining a clean shop and garage and currently they use handheld floor scrubbers to wash and clean their floors. Having a manual floor scrubber will allow for more efficient cleaning and better washing of the floors.

Hedge Trimmer 2126 **$900**

Replacing the old hedge trimmer is important in ensuring proper and neat cutting or trimming is happening for trees, bushes, or other foliage. A hedge trimmer allows for the cutting of branches without damaging the hedge itself.

HWY 32 Raised Curb **$200,000**

Raised curb project on Brown Deer Rd/HWY 32 from Mohawk Rd down to Fielding Rd.

Mini Wheel Loader 2190 **$165,000**

The Wisconsin Department of Transportation is completing and closing out the I-43 freeway project and construction of the Diverging Diamond on Brown Deer Rd in the spring of 2025. Milwaukee County Highway Department is responsible for the...

Pick up Truck 2191 **$76,000**

Pick-up trucks are a daily used vehicle in the Department of Public Works operations. The pick up trucks are used to move technicians from job to job, move and pick up materials, pull trailers, pumps and generators and double as mobile offices and...

Shop press **$7,400**

Our current shop press installed int he mechanic shop has surpassed it's useful life. This press, while it has served its purpose, is under built for what the team needs to complete work. This press is used in the police fleet for pressing...

Village Hall Silver SUV 2100 **$65,000**

The SUV is used for various reasons like getting around the Village or traveling to and from conferences or meetings.

Yard Waste Truck 2172 **$200,000**

The yard waste truck is used for the numerous yard waste collections that occur during the year. The yard waste truck is used as a backup garbage truck, as well, if the main truck is down. Replacing the old yard waste truck is crucial for...

Total: $9,696,818

Administrative Capital Requests

Itemized Requests for 2026-2045

Ellsworth Park Playground Equipment	**$80,000**

The current playground structure is nearing 20 years of life and needs frequent repairs to maintain a safe environment. The new playground structure is ADA compliant and would allow for play of all ages.

Poured-in-Place Rubber Surfacing	**$340,000**

Poured-in-place rubber surfacing provides a cushioned surface that reduces the risk of injury from falls. It also provides a smooth and level surface, making it accessible for people with mobility devices such as wheelchairs and walkers, ensuring...

Village Hall Computers	**$37,500**

Replacement of Village Hall staff computers on a 4-year cycle.

Village Hall Front Counter Rolling Door	**$11,000**

The current rolling gate is original to the building and the functionality of the gate has deteriorated over the years. The new door would provide a safe and secure facility for staff.

Total: $468,500

Public Safety Communication Capital Requests

Itemized Requests for 2026-2045

BCC Camera/Door Control System **$25,000**

The purchase of additional new cameras and/or replace cameras through attrition. These cameras are necessary to ensure continuous high quality service provision for visitors and residents, as well as ensure the safety and security of...

BCC Chairs **$38,800**

Replacement of existing dispatcher chairs due to normal wear and tear and to ensure comfortable and appropriate work conditions can be continuously maintained.

BCC Computer Aided Dispatch/Records Management System **$800,000**

Replace the existing computer aided dispatch (CAD) and Record Management Systems (RMS) vendor with a new vendor. These systems are vital for the maintenance and retention of police and dispatch records. Accessible user interfaces are key to being...

BCC Computers **$45,000**

Replacement of Bayside Communication Center PCs due to normal wear and tear and to ensure high level of functionality can be maintained uninterrupted through adequate and updated technology.

BCC Console Speakers **$48,000**

Routine replacement, upkeep, and upgrade of desktop speakers at dispatch stations. These speakers allow the dispatchers to hear the callers and provide the best service possible and quickly respond to needs. Low quality speakers could mean the...

BCC Data Center Dry Agent Upgrade **$24,000**

Replacement, upkeep, and upgrade of existing data center dry agent. Dry agents are vital fire suppression and safety devices used on sensitive and important devices and systems that would otherwise be destroyed by regular sprinkler systems. These...

BCC Dispatch Stations **$180,000**

Routine replacement, upkeep, and upgrade of dispatch station furniture to allow the dispatch teams to provide services swiftly and sufficiently. Dispatch station furniture is in need of addressing due to normal wear and tear on the stations....

BCC Enterprise Edge Switches **$120,000**

Quantity (4) Edge switch replacement is a rolling replacement schedule for edge, access and core equipment. This is a life-cycle based upon industry standards. The BCC data center supports Bayside, BCC, NSFR and the North Shore police agencies.

BCC Enterprise Firewall High Availability **$130,000**

Replacement of existing firewall. Firewalls act as barriers to the network and internet services in order to protect vital or sensitive information from being compromised, boosting our network security. The high availability of a firewall means...

BCC Enterprise Security Assessment and Remediation **$310,000**

Services to fix our current network and physical security against cyber incidents and information becoming compromised. This includes both physical security testing as well as testing for vulnerability to virtual, network-based...

BCC Expand Cloud Based Disaster Recovery System **$20,000**

Cloud disaster recovery is a cloud computing service which allows for storing and recovering system data on a remote cloud-based platform. The essential element of traditional disaster recovery is a secondary data center, which can store all...

BCC External Enterprise Security Penetration Testing **$100,000**

Services to test our current network and physical security against break-ins and information becoming compromised. This includes both physical security testing as well as testing for vulnerability to virtual, network-based infiltration to ensure...

BCC Firewall **$150,000**

Replacement of existing firewall for all internal and external online traffic to meet the growing and changing needs as more services utilize the internet, thus increasing traffic.

BCC Flooring replacement/repair **$108,000**

Carpet and flooring replacement for the Bayside Communications Center. Routine maintenance and replacement is required to maintain the appearance and upkeep of carpets in our dispatch center. Replacement also protects against safety hazards posed...

BCC Generator Upgrade/Rebuild **$155,000**

The generator ensures that the Bayside Communications Center is never without power and can stay operational and able to serve the North Shore Community. Periodically, the generator needs upgrades and engine rebuilding. This ensures that the...

BCC Hard Drive Shredder **$25,000**

Destroying hard drives in a CJIS compliant way is complicated. Most recycling companies will charge higher rates for certified destruction or not provide that deliverable at all. Non-certified destruction is about $10 per hard drive. Certified...

BCC Intrado System Replacement **$750,000**

Replacement and support of Intrado hardware utilized by the Bayside Communications Center necessary for service provision.

BCC Keyboards/Mice **$18,000**

Routine replacement, maintenance, and upkeep of mice and keyboards at four dispatch stations over two years. Mice, keyboards, and other computer equipment allow for the adequate delivery of services by our dispatch team and provide for quicker...

BCC Mobile Dispatch Stations **$96,000**

Situations exist where personnel are not able to be present at the Bayside Communications Center. The mobile dispatch station allows for off-site and on-scene use of dispatch services from a remote or mobile site, thus creating a mobile...

BCC Monitors **$65,000**

Routine replacement, upkeep, and upgrades to Dispatch Monitors (48 total, 6 per position- 2 pos a yr). The monitors of the dispatch center are the lifeblood of the operation and allow swift and capable responses and service from our dispatch team....

BCC Multi-Purpose Copier/Printer/Scanner Replacement **$8,000**

Routine replacement and upkeep of BCC printer/scanner/copiers due to normal wear and tear. The copier and printer are used multiple times daily and are a vital part of work duties. Maintaining the functionality of office equipment...

BCC QNAP Backup Storage Appliance **$165,000**

Routine replacement of backup network storage devices to keep up with increasing demands and ensure adequate equipment is available to service the Village and its departments. QNAP's backup storage systems consist of hard drives that are...

BCC Security Monitoring System Wall Monitors **$15,000**

Original to the Bayside Communications Center, many of the existing display monitors are failing. Used for monitoring jail cells, traffic cameras, community infrastructure throughout the north shore, monitors throughout the BCC provide the...

BCC Vhost Server Replacement **$325,000**

Bayside Communication Center hosts that support the virtual servers service the North Shore Fire Department, seven police departments, and the Bayside Communications Center. All Bayside Communications Center data center in infrastructure is placed...

BCC VPM-Voice Proc Module **$24,000**

Replacement of existing technology to provide the most updated technological solutions for the Bayside Communications Center. The Voice Processing Module provides dispatch console audio routing between a dispatch operator (e.g. 911,...

BCC Wireless Access Point	**$30,000**
Replace existing wireless access points on a rolling replacement cycle to ensure uninterrupted internet access necessary to accomplish tasks and provide continual service.	
BCC Wireless Headsets	**$5,000**
Utilized for call answering and delivery of dispatch services to the 7 communities of the North Shore, individual wireless headsets are used by Telecommunicators 24x7x365.	
BCC YAGI Antenna	**$9,000**
Replace the Yagi antennas on the small tower adjacent to the village hall. These antennas are the backup to the primary radio system. The Yagis receive radio transmission from the county towers point to point.	
BCC/IT Admin Computer Replacement	**$25,000**
This is to replace the primary mobile PC devices for BCC admin staff and IT personnel.	
Enterprise Core Networking Switches	**$75,000**
Core switches receive and send data on computer networks. The cores guide and direct network data, using packets that contain various kinds of data such as files, communications, and simple transmissions like web...	
Verkada Camera, Door and Controller Licensing	**$211,800**
Budgeted allocation for Verkada 5 year licensing renewal for cameras, doors and controller units.	

Total: $4,100,600

DEBT

Government-wide Debt Overview

Debt Service is separated into General Fund, Sanitary Sewer and Stormwater debt. General fund debt is further broken into Village obligation debt and that which is funded by member agencies of the North Shore Fire Department. The Village's debt to equalized value ratio is sound, meaning the Village has adequate capacity for future borrowing of long-term debt should it so choose. The Village is guided in long-term debt by financial policy, State law, impacts on levy limits, and equally important, community priority.

$1,164,815

-$72,086 (-5.83% vs. 2024 year)

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2024, was $45,284,655. Total general obligation debt outstanding at the end of 2024 was $10,037,025.50 which is 22.16% of the debt limit.

Debt by Fund

Financial Summary	FY2024	FY2025
All Funds	**Actual**	**Actual**
Sanitary Sewer Enterprise Fund	$330,761	$302,300
Stormwater Enterprise Fund	$72,048	$70,498
Long Term Financial Service Fund	$867,298	$824,573
Total All Funds:	**$1,270,106**	**$1,197,370**

Sanitary Sewer Enterprise Fund

Sanitary Sewer debt service is segregated from general fund debt service and is funded through user fees paid to the Sanitary Sewer Utility.

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Sanitary Sewer Enterprise Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Sanitary Sewer Enterprise Fund	$330,761	$302,300	$294,540	$252,335	$245,835	$145,985
Total Sanitary Sewer Enterprise Fund:	**$330,761**	**$302,300**	**$294,540**	**$252,335**	**$245,835**	**$145,985**

Stormwater Enterprise Fund

Stormwater debt service is segregated from general fund debt service and is funded through user fees paid to the Stormwater Utility.

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Stormwater Enterprise Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Stormwater Enterprise Fund	$72,048	$70,498	$73,948	$72,248	$70,548	$68,848
Total Stormwater Enterprise Fund:	**$72,048**	**$70,498**	**$73,948**	**$72,248**	**$70,548**	**$68,848**

Long Term Financial Service Fund

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

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029
Long Term Financial Service Fund	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
Long Term Financial Service Fund	$867,298	$824,573	$812,823	$707,148	$611,168	$582,818
Total Long Term Financial Service Fund:	**$867,298**	**$824,573**	**$812,823**	**$707,148**	**$611,168**	**$582,818**

Levy Stabilization Account

In 2007, the Village created a Levy Stabilization account to be used to maintain service levels when expense and debt service schedule peak beyond capacity. Currently, the account has a balance of $231,573.

Debt Snapshot

The Village seeks to maintain level debt payments from year to year. The Village also administers its financial policies to ensure items are borrowed not beyond the useful life of a project or equipment, cannot be borrowed for operations, and maintains an overall debt burden not beyond 50% of its statutory capacity. The Village also balances the needs of its two utilities, the sanitary sewer utility and the stormwater utility, with the ability of these two utilities to fund capital improvement projects, without spikes in user fees. The Village also seeks to refinance debt issuances as practical and feasible.

$1,164,815

-$72,086 (-5.83% vs. 2024 year)

The Village has traditionally sought to maintain level debt payments from year to year. This strategy has been employed to avoid potential large increases or decreases in debt from year to year. As new debt issuances are considered, current debt levels, funding capacity, interest rates, financial policies, and need are a sampling of considerations for investments in the capital improvement program.

Debt by Type

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031	FY2032	FY2033
Debt	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
State Trust Fund-Unfunded Liability-2003-Principal & Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
GO Bond-NSFD-2012-Principal & Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Clean Water Fund Loan-2003-Principal & Interest	$87,701	$0	$0	$0	$0	$0	$0	$0	$0	$0
GO Bond-2014-Principal & Interest	$0	$0	$0	$0	$0	$0	$0	$0	$0	$0
Sewer Rehab Refunding-2010-Principal & Interest	$38,150	$36,890	$35,630	$0	$0	$0	$0	$0	$0	$0
GO Bond-2016-Principal & Interest	$141,750	$139,050	$136,350	$0	$0	$0	$0	$0	$0	$0
GO Bond-2018-Principal & Interest	$280,508	$288,533	$281,333	$283,983	$281,408	$155,558	$156,433	$157,049	$152,481	$167,599
GO Bond-2021A-Principal & Interest	$277,580	$301,130	$303,780	$331,130	$277,430	$285,080	$289,880	$301,370	$192,380	$189,590
GO Bond-2021B-Principal & Interest	$411,213	$399,213	$387,313	$380,513	$368,713	$357,013	$350,413	$239,638	$235,475	$201,088
Total Debt:	**$1,236,901**	**$1,164,815**	**$1,144,405**	**$995,625**	**$927,550**	**$797,650**	**$796,725**	**$698,057**	**$580,336**	**$558,276**

Sewer Rehab Refunding-2010-Principal & Interest

This debt issuance was used to refund previous Sewer Bonds. The final maturity date of the bonds is March 2026.

Financial Summary	FY2024	FY2025	FY2026
Sewer Rehab Refunding-2010-Principal & Interest	**Actual**	**Actual**	**Actual**
Sewer Rehab Refunding-2010-Principal & Interest	$38,150	$36,890	$35,630
Total Sewer Rehab Refunding-2010-Principal & Interest:	**$38,150**	**$36,890**	**$35,630**

GO Bond-2016-Principal & Interest

This debt issuance was used to finance street projects and Department of Public Works equipment. The final maturity date of the bonds is March 2026.

Financial Summary	FY2024	FY2025	FY2026
GO Bond-2016-Principal & Interest	**Actual**	**Actual**	**Actual**
GO Bond-2016-Principal & Interest	$141,750	$139,050	$136,350
Total GO Bond-2016-Principal & Interest:	**$141,750**	**$139,050**	**$136,350**

GO Bond-2018-Principal & Interest

This debt issuance was used for street improvement projects, sewerage and stormwater projects, and a garbage disposal truck. The final maturity date of the bonds is March 2033.

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028
GO Bond-2018-Principal & Interest	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
GO Bond-2018-Principal & Interest	$280,508	$288,533	$281,333	$283,983	$281,408
Total GO Bond-2018-Principal & Interest:	**$280,508**	**$288,533**	**$281,333**	**$283,983**	**$281,408**

GO Bond-2021A-Principal & Interest

This debt issuance was used for street improvement projects, sewerage and stormwater projects and refunding of previous 2011 debt. The final maturity date of the bonds is November 2037.

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
GO Bond-2021A-Principal & Interest	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
GO Bond-2021A-Principal & Interest	$277,580	$301,130	$303,780	$331,130	$277,430	$285,080	$289,880	$301,370
Total GO Bond-2021A-Principal & Interest:	**$277,580**	**$301,130**	**$303,780**	**$331,130**	**$277,430**	**$285,080**	**$289,880**	**$301,370**

GO Bond-2021B-Principal & Interest

This debt issuance was for refunding of previous 2014 debt. The final maturity date of the bonds is December 2034.

Financial Summary	FY2024	FY2025	FY2026	FY2027	FY2028	FY2029	FY2030	FY2031
GO Bond-2021B-Principal & Interest	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**	**Actual**
GO Bond-2021B-Principal & Interest	$411,213	$399,213	$387,313	$380,513	$368,713	$357,013	$350,413	$239,638
Total GO Bond-2021B-Principal & Interest:	**$411,213**	**$399,213**	**$387,313**	**$380,513**	**$368,713**	**$357,013**	**$350,413**	**$239,638**

Village of Bayside

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

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

Strategic Values

Connected Communication
Provide proactive, reliable, and transparent communications.
- Public Outreach
- Digital Marketing
- Customer Service

Fiscal Integrity
Provide sound financial management and future stability.
- Sound Management
- Financial Stability
- Collaborative Service Enhancements

Operational Excellence
Provide solution- based innovative services.
- Performance Management
- Innovative Advancement
- Safety and Security

Community Collaboration
Maintain equitable, diverse, and inclusive community partnerships.
- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

Employee Development
Empower workforce through growth, well-being, and development.
- Workforce Stability
- Professional Development
- Holistic Well-Being

Sustainable Resilience
Provide environmental stewardship and promote future resilience.
- Environmental Infrastructure
- Stormwater Mitigation
- Green Stewardship

Core Values

Integrity
Uphold the highest work ethic
Be open, honest, and accountable
Demonstrate fiscal responsibility

Innovation
Encourage creativity
Promote continuous improvement
Build on successes and failures

Collaboration
Foster teamwork
Seek consensus
Communicate openly and positively

Respect
Honor diverse views and backgrounds
Empower people to do their best
Treat everyone fairly

Excellence
Provide outstanding service
Lead by example
Support professional development

Celebration
Recognize accomplishments
Create an enjoyable workplace
Balance family and work

APPENDIX

Glossary

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

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.

Balance Sheet: A statement that discloses the assets, liabilities, reserves, and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full

or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value, or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes, and functions over a specified period of time. (See Performance Budget, Program Budget)

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful live extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water, and sewer lines; easements; buildings and building improvements; vehicles, machinery, and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders, and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in and out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

Classification of Real Property: Assessors are required to classify all real property, according to use, into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union regarding wages, hours, and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment, and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs, or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends, and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

Governing Body: A board, committee, commission, or other executive or policymaking body of a municipality or school district.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals, or lease payments. The term does not include fixed assets used in governmental operations.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, villages, school districts, special districts, counties but also bonds of the state and agencies of the state.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as “personal services,” “expenses,” or “capital outlay.”

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Purchased Services: The cost of services that are provided by a vendor.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of the Village to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, $6.80 per $1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.