

2006

Annual Budget

**Village of Bayside
Wisconsin**



**Adopted
November 17, 2005**

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Robb DeGraff
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Laura Johnson, Deputy Clerk/Treasurer
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Richard Hauser, Asst. Operator-Laborer
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Assessor

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Engineer

Russ Barry, Ruekert-Mielke

Building Inspector

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John Flegiel, Lieutenant
Francesca Ehler, Sergeant
Fernando Gonzalez, Sergeant
Dale Schoessow, Sergeant
Jason Blochowicz, Officer
Jon Franken, Officer
Michael Groh, Officer
Thomas Henkel, Officer
Eric Miller, Officer
Jennifer Mioduszewski, Officer
Charles Paige, Officer

Municipal Court

Kellie Minikel, Court Clerk

Dispatch

Todd Bolton, Dispatcher
Kandice Kauffman, Dispatcher
Gina Kleeba, Dispatcher
Tammie Kochevar, Dispatcher
Rachelle Naab, Dispatcher
Joseph Walton, Disp./Asst. Court Clerk



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Background / General Information

History

The stone lion 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. Before that, however, Indians fished and hunted here. The Sauk Indian Trail (now Port Washington Road) was the closest major trail. Chief Waubeka and the last of the Potowotami Indians left the area in 1845.

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, with just under a square mile, on February 13, 1953. Growth continued and in 1955 the Fish Creek area in Ozaukee County was annexed. Today Bayside comprises approximately 2.39 square miles. About 81% of the total acreage is zoned for residential use; 15% is natural conservancy (the 225 acre Schlitz Audubon Center and the northern ravines of Nature Conservancy); and 4% comprises commercial, recreational and transportation use. There is no industrial property in Bayside. In 2005 there were 4,263 people living in approximately 1,630 homes.

The first village office was located in the original wing of Bayside School. In 1955 the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Public Safety 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.

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 1930s when horses were replaced with trucks, the area remained undeveloped and was given to the Schlitz Foundation. In 1971 the Foundation donated the two hundred plus acres to the National Audubon Center for a nature center. Today, the Center offers many programs for the public.

General Information

The Village of Bayside is located in northeast Milwaukee County and the southeast section of Ozaukee County along the shores of Lake Michigan. The Village is serviced by Interstate 43, State Highways 32 (Lake Drive) and 100 (Brown Deer Road), Port Washington Road, and County Line Road. The Village has a six member Board of Trustees and a Village President. The positions are elected to three year terms and are part-time. The Village also has a Village Manger overseeing daily operations of the various Village departments.

The Bayside Police Department consists of 14 full-time sworn officers who provide around the clock police protection. Bayside also has a 24 hour dispatch center, providing service to



General Information – Cont.

Bayside, as well as the Villages of Fox Point and River Hills. The Bayside Municipal Court also provides service to the Village of River Hills. The Village is served by the 106 member full-time North Shore Fire Department, which serves the 7 North Shore communities, and which Bayside is home to Station #5. The Department of Public Works is responsible for rubbish and recycling, street maintenance, snow removal, park maintenance, and overall Village maintenance needs.

Health related services for Village residents are available at the North Shore Health Department. The closest library is the North Shore Library located at 6800 N. Port Washington Road in Glendale. Bayside and Fox Point have a joint LX Club for senior citizens at the Dunwood School, 215 W. Dunwood Road, Fox Point.

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

The Village is served by the Fox Point-Bayside and Maple Dale-Indian Hill school districts, offering comprehensive educational programs for students K-12. Both school districts are served by Nicolet High School.

2005 Miscellaneous Statistics

General

Date of Incorporation: February 13, 1953
Form of Government: Village Manager
Area in Square Miles: 2.39 acres
Population: 4,263
Number of Full-Time Positions: 34
Number of Part-Time Positions: 3
Number of Seasonal Positions: 3
Equalized Valuation: \$557,582,270

Public Safety

Number of Sworn Police Officers: 14
Number of Police Stations: 1
ISO Rating: 2/5
Number of Fire Stations: 1

Community Activities

Acres of Parkland: 7.99
Number of Parks: 1

Infrastructure

Miles of County Highway System: 0.89
Miles of Local Roads and Streets: 22.91

Private Wells: 1,066
Water Trusts: 5
Homes Served by Water Trusts: 275
Homes Served by Contract: 263



2006 Budget Guidelines

Approved by Village Board

August 4, 2005

1. Accuracy in budgeting – continued examination and fresh look at ALL expenditures, large and small within the budget.
2. Account for employee compensation and benefits, including settlements with respective bargaining units, implementing changes from the new collective bargaining agreements, changes to the Village's health insurance, and examination of non-representative employee benefits.
3. Maintain the general reserve fund policy of 20%.
4. Implement the suggestions from the 2004 audit.
5. Evaluate the sewer fund based on the upgrades to the system and requirements of MMSD, as well as the change to an Enterprise Fund.
6. Examine capital equipment needs within DPW, as well as infrastructure needs.
7. Continued exploration of service delivery efficiencies.
8. Development of funds to maintain long term obligations.
9. Maintain any tax levy increase to a minimum.



2006 BUDGET SUMMARY

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop	% Change
General Fund Revenues						
Property Taxes	\$2,247,793	\$2,316,982	\$2,316,982	\$2,316,982	\$2,385,044	2.9%
Intergovernmental Revenue	654,144	631,614	547,696	630,912	615,729	-2.5%
Grants/Aids	32,931	27,094	27,094	27,094	27,636	2.0%
Building Inspections	63,777	54,762	38,844	45,450	45,150	-17.6%
License/Permits	22,725	25,050	25,244	23,785	23,500	-6.2%
Services Fees	87,192	82,845	64,420	66,825	79,725	-3.8%
Insurance Awards / Dividends	-	100	-	-	-	-100.0%
Proceeds from Equipment Sales	17,413	16,000	12,078	12,078	18,000	12.5%
Fines & Forfeitures	71,901	70,000	49,348	67,500	70,000	0.0%
Interest Earnings	74,684	105,000	73,603	107,000	114,343	8.9%
Miscellaneous Revenues	36,359	40,409	56,289	59,271	35,543	-12.0%
Total Revenues	\$3,308,919	\$3,369,856	\$3,211,598	\$3,356,897	\$3,414,669	1.3%
General Fund Expenditures						
General Government	\$690,190	\$722,915	\$630,512	\$693,967	\$644,876	-10.8%
Public Safety	1,684,950	1,675,619	1,397,268	1,710,450	1,786,994	6.6%
Public Works	818,603	843,462	700,214	834,786	878,997	4.2%
Parks	7,790	8,494	5,835	8,138	8,418	-0.9%
Building	14,957	21,250	5,252	9,380	12,500	-41.2%
Building Inspection	43,220	39,555	22,262	27,574	25,175	-36.4%
Contingency	-	66,166	-	66,166	50,859	-23.1%
Other Financing Uses	24,978	-	-	12,931	6,850	0%
Total Expenditures	\$3,284,689	\$3,377,461	\$2,761,343	\$3,363,392	\$3,414,669	1.1%
Fund Balance Used	\$0	\$7,605	\$0	\$0	\$0	
Designated General Fund Balance					\$23,000	
Undesignated General Fund Balance	\$833,534	\$825,929		\$827,039	\$842,875	2.1%
Special Revenue Funds						
R - Sewer Fund	\$358,787	\$412,060	\$403,087	\$416,200	\$495,080	20.1%
R - Community Rec Services	16,602	24,900	13,223	13,360	4,900	-80.3%
R - Community Development Authority	0	5,000	5,000	5,000	5,000	0.0%
R - Computer Services Fund	23,412	23,500	24,126	23,500	18,800	-20.0%
R - Police Special Fund	26,076	23,350	4,786	24,951	100	-99.6%
R - Library Fund	125,527	129,536	129,536	129,536	132,123	2.0%
R - NSFD Fund	675,306	736,382	735,811	735,811	714,631	-3.0%
R - Dispatching Services	373,164	371,005	377,249	369,030	391,956	5.6%
R - MDC Infrastructure	24,216	22,000	18,000	22,800	18,800	-14.5%
E - Sewer Fund	355,441	400,976	338,930	402,618	451,556	12.6%
E - Community Rec Services Fund	29,371	24,900	28,499	26,291	11,750	-52.8%
E - Community Development Authority	2,500	20,000	1,649	20,000	7,500	-62.5%
E - Computer Services Fund	23,412	19,700	18,860	46,128	8,000	-59.4%
E - Police Special Fund	61,796	16,000	16,006	16,006	18,509	15.7%
E - Library Fund	125,527	129,536	107,903	129,536	132,123	2.0%
E - NSFD Fund	675,306	736,382	735,811	735,811	714,631	-3.0%
E - Dispatching Services	308,332	384,605	304,390	381,156	393,015	2.2%
E - MDC Infrastructure	15,032	20,000	7,041	10,000	20,000	0.0%
Fund Balance Used	\$0	\$0	\$0	\$0	-\$54,348	
Special Rev Fund(s) Balance	\$482,330	\$453,964	\$626,902	\$425,683	\$475,112	4.7%
Debt Service Fund						
Revenues	\$3,011,570	\$873,597	\$6,298,001	\$6,297,996	\$772,220	-11.6%
Expenditures	4,357,467	989,044	6,595,920	6,611,200	946,907	-4.3%
Other Financing Sources	939,545	115,447	274,538	274,538	174,687	51.3%
Fund Balance Applied	\$0	\$405,309	-\$23,381	\$0	\$0	-100.0%
Fund Balance	\$0	\$0	\$0	\$0	\$0	0%
Capital Fund						
Revenues	\$1,565,237	\$707,700	\$1,192,556	\$1,188,944	\$412,033	-41.8%
Expenditures	\$1,479,356	1,223,253	290,491	384,105	1,350,054	10.4%
Other Financing Sources (Uses)	\$890,963	\$0	-\$159,091	-\$159,091	\$0	0%
Fund Balance Applied	\$0	\$0	\$0	\$0	\$938,021	
Fund Balance	\$695,862	\$473,142	\$1,438,836	\$1,341,610	\$403,589	-14.7%
Property Tax Levy	\$3,717,790	\$3,862,969	3,862,969	\$3,862,969	\$4,016,352	
Assessed Valuation	\$557,709,340	\$557,582,270			\$614,619,530	
Property Tax Mill Rate	\$6.67	\$6.93			\$6.53	

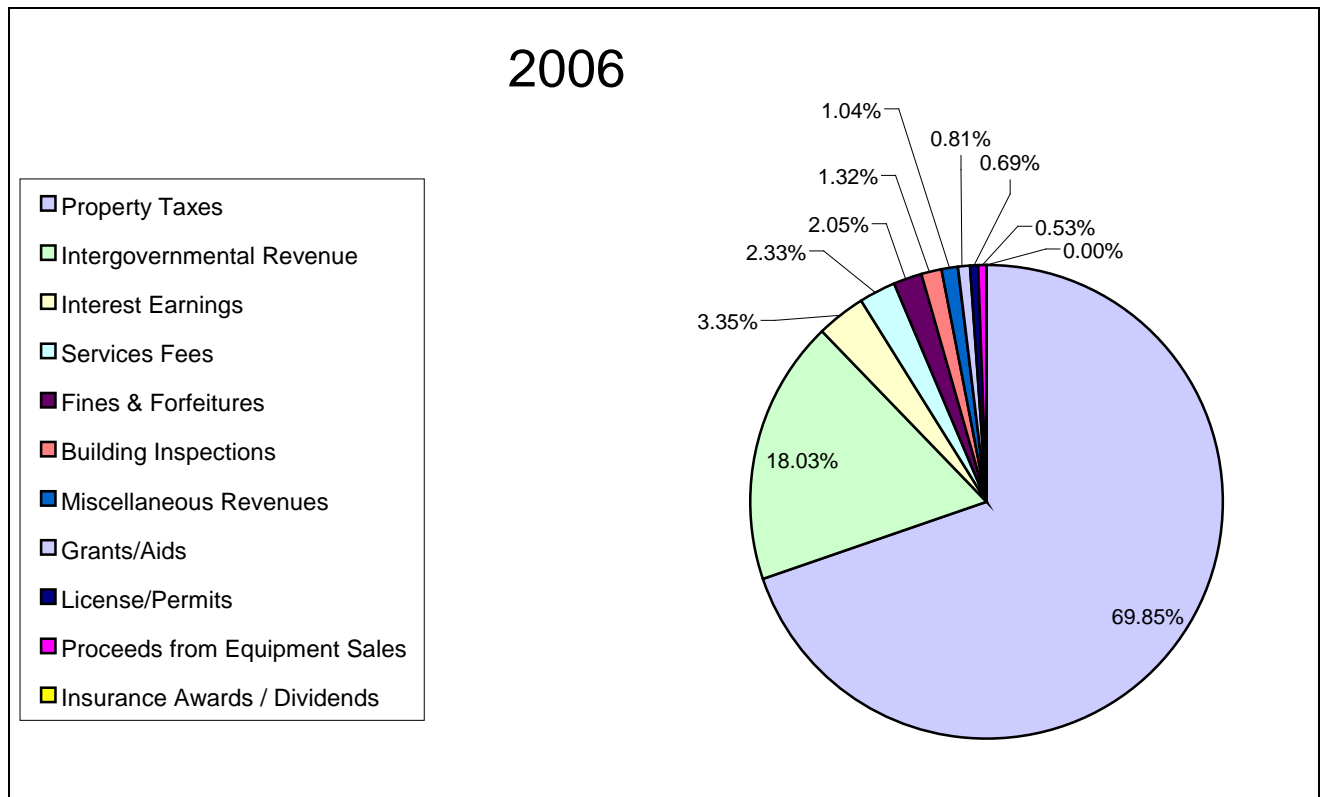
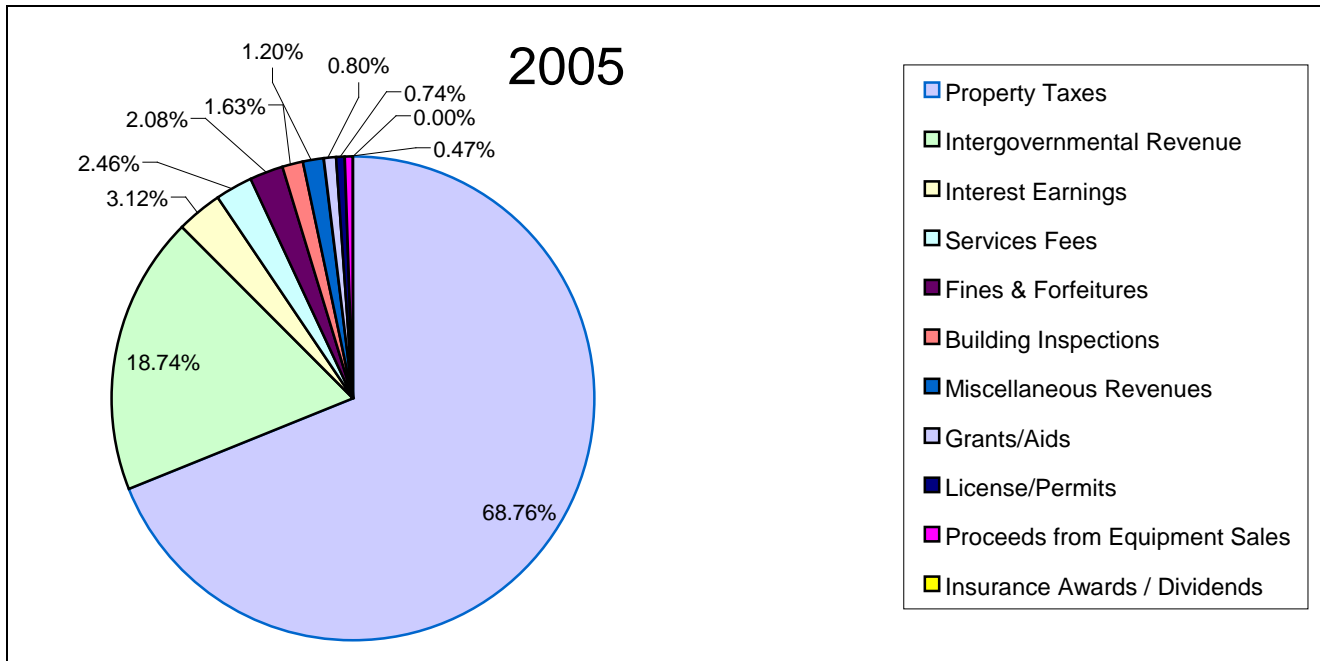


GENERAL FUND REVENUE DETAIL

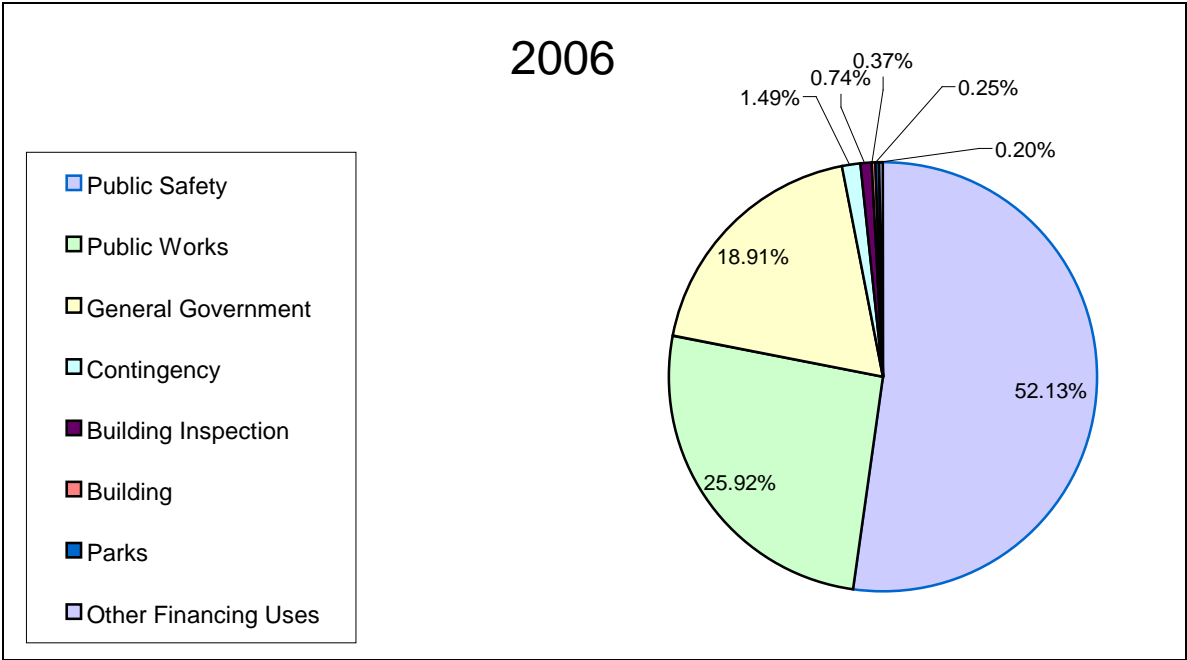
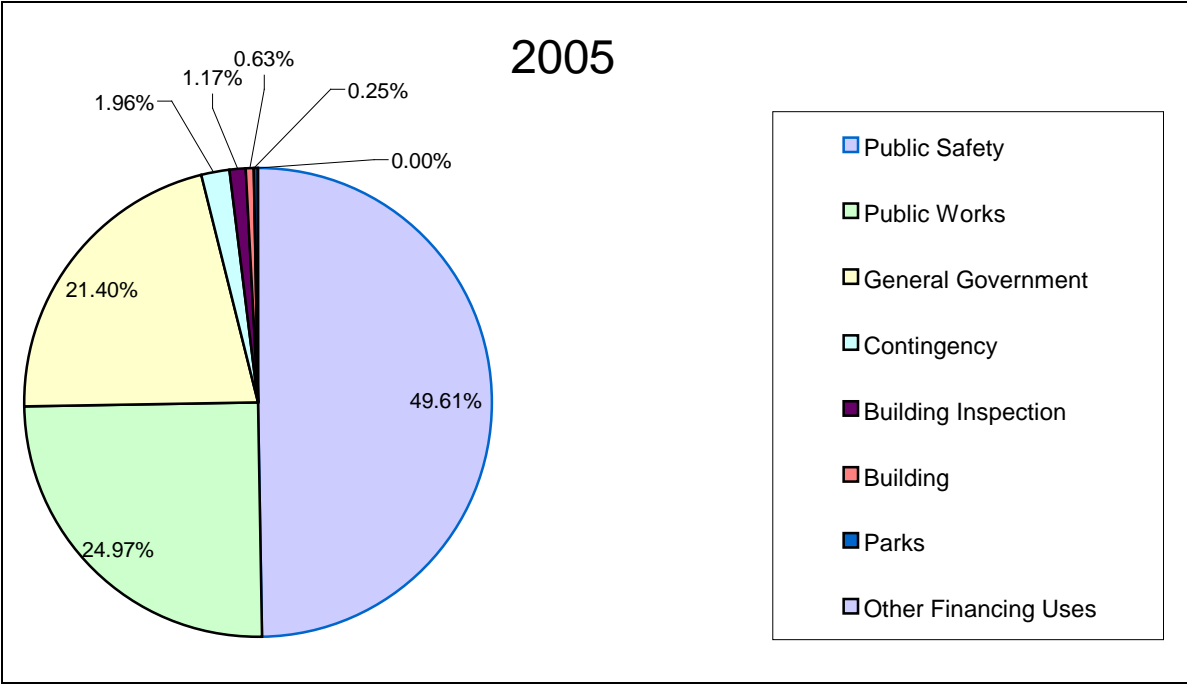
	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Taxes and Shared Revenues						
10-41100 Property Taxes	\$2,247,793	\$2,316,982	\$2,316,982	\$2,316,982	\$2,385,044	2.9%
10-41200 Omitted Property Tax	0	7,889	7,889	7,889	-	-100.0%
10-41300 Interest - Delinquent Taxes	13,063	13,250	27,812	27,812	13,250	0.0%
10-41500 Audubon Payment	26,693	27,094	27,094	27,094	27,636	2.0%
10-43210 Intergovt Grants/Aids	6,238	-	-	-	-	0%
10-43220 Intergovt Rev/Muni Court	10,000	10,167	7,561	10,167	10,581	4.1%
10-43410 State Shared Revenue	93,922	94,697	14,205	94,697	94,681	0.0%
10-43510 Recycling Grant	33,319	33,319	33,245	33,245	32,000	-4.0%
10-43530 Exempt Computer Aid	23,825	17,370	16,741	16,741	10,238	-41.1%
10-43540 State Transportation Aid	363,881	366,579	366,461	366,579	354,597	-3.3%
10-43600 Aid in Lieu of Taxes	129,197	109,482	109,483	109,483	113,632	3.8%
Subtotal	\$2,947,931	\$2,996,829	\$2,927,472	\$3,010,689	\$3,041,658	1.5%
Inspection Revenues						
10-44425 Administrative Fee	\$11,948	\$10,812	\$6,942	\$8,400	\$8,400	-22.3%
10-44430 Electrical Permits	10,048	7,250	7,557	7,250	7,250	0.0%
10-44450 HVAC Permits	4,901	3,500	4,557	3,500	3,500	0.0%
10-44460 Building Permits	28,241	25,000	14,221	20,000	20,000	-20.0%
10-44470 Plumbing Permits	8,639	8,000	5,568	6,000	6,000	-25.0%
10-44480 Tank Permit	-	200	-	-	-	-100.0%
Subtotal	\$63,777	\$54,762	\$38,844	\$45,450	\$45,150	-17.6%
License and Permit Revenue						
10-44100 Operator's Licenses	\$900	\$1,250	\$2,025	\$1,825	\$1,825	46.0%
10-44110 Electrical Contractor Licenses	5,290	4,600	4,947	4,700	4,600	0.0%
10-44120 Liquor Licenses	3,660	3,600	3,600	3,600	3,600	0.0%
10-44130 Food Licenses	930	900	915	915	900	0.0%
10-44140 Cigarette License	500	400	400	400	400	0.0%
10-44210 Bicycle License	20	100	40	40	50	-50.0%
10-44220 Dog & Cat License	1,690	2,500	1,527	1,480	1,600	-36.0%
10-44410 Compliance Fees	4,550	5,500	3,800	3,800	4,000	-27.3%
10-44420 Occupancy Permits	85	100	160	150	100	0.0%
10-44440 Alarm Company/Permit Fees	-	75	1,650	1,650	1,750	2233.3%
10-44490 Alarm Permits	50	200	-	-	-	-100.0%
10-44510 Culvert Permits	550	475	750	750	550	15.8%
10-44520 Home Occupation Fees	50	50	25	25	25	-50.0%
10-44530 Rummage Sale Permits	225	200	180	175	175	-12.5%
10-44540 Sign Permits	2,825	4,000	2,800	2,100	2,500	-37.5%
10-44550 Conditional Use Permits	1,350	1,000	2,250	2,000	1,250	25.0%
10-44570 Special Event Permit Revenue	50	100	175	175	175	75.0%
Subtotal	\$22,725	\$25,050	\$25,244	\$23,785	\$23,500	-6.2%
Services Fees/Misc						
10-44300 Cable Franchise Fees	\$48,613	\$45,000	\$40,426	\$45,000	\$45,000	0.0%
10-45100 Fines & Forfeitures	71,901	70,000	49,348	67,500	70,000	0.0%
10-45600 Court Case Re-opening Fees	125	250	50	50	100	-60.0%
10-46110 Property Status Revenue	320	120	120	120	120	0.0%
10-46120 Publication Fees	325	350	375	325	325	-7.1%
10-46130 Data Sales	1,546	1,800	1,166	1,500	1,500	-16.7%
10-46310 Special Pickups	5,851	6,320	7,207	6,500	6,500	2.8%
10-46400 Equipment Rental - Sewer Fund	24,218	25,000	13,193	12,000	25,000	0.0%
10-46710 Facilities Rental	210	175	420	500	400	128.6%
10-48100 Interest	80,724	105,000	91,776	125,000	114,343	8.9%
10-48110 Unrealized Gain/Loss - Investments	5,411	-	(15,261)	(11,000)	-	0%
10-48120 Realized Gain/Loss - Investments	(11,451)	-	(2,912)	(7,000)	-	0%
10-48200 Miscellaneous Revenue	2,934	4,000	4,794	4,000	4,000	0.0%
10-48210 Copies	580	600	342	400	400	-33.3%
10-48220 False Alarm Fees	7,975	6,000	2,800	2,500	2,500	-58.3%
10-48230 Recycling	17,792	12,500	14,116	17,500	16,173	29.4%
10-48260 Insurance Awards & Dividends	-	100	-	-	-	-100.0%
10-48310 Proceeds from Equip Sales - DPS	17,413	16,000	12,078	12,078	13,000	-18.8%
10-48320 Proceeds from Equip Sales - DPW	-	-	-	-	5,000	0%
Subtotal	\$274,487	\$293,215	\$220,037	\$276,973	\$304,361	3.8%
Total General Fund Revenues	\$3,308,919	\$3,369,856	\$3,211,598	\$3,356,897	\$3,414,669	1.3%



2006 & 2005 GENERAL FUND REVENUE SOURCE COMPARISON



2006 & 2005 GENERAL FUND EXPENDITURE BY FUNCTION



FUND BALANCE OVERVIEW

	2004 Actual	2005 Projected	2006 Proposed
General Fund - 010			
Undesignated General Fund - 010	833,534	827,039	827,039
Designated Future Building Maint. - 010	0	0	2,000
Designated Health Reimbursement Account - 010		6,950	22,786
Designated Retirement Benefit - 010	0	0	21,000
Sewer Fund - 020			
Undesignated Sewer Fund - 020	381,441	395,022	438,547
Designated Health Reimbursement Account - 020			414
Community Rec Fund - 021	0	0	0
Community Development Authority Fund - 023	17,500	2,500	0
Computer Services Fund - 024	25,556	0	10,800
Police Special Revenue Fund - 025	29,637	1,152	0
North Shore Library Fund - 026	0	0	0
North Shore Fire Department Fund - 027	0	0	0
Dispatching Services Fund - 028			
Undesignated Dispatch Fund - 028	28,196	14,720	15,011
Designated Health Reimbursement Account - 028		1,350	4,500
MDC Infrastructure Fund - 29		10,959	9,759
Debt Services Fund - 030	0	0	0
Capital Project Fund - 040			
Undesignated Capital Fund - 040	85,426	94,244	89,037
Designated Sanitary Sewer - 040	0	771,314	0
Designated Road Reserve - 040	610,436	410,964	285,964
Designated DPW Equipment - 040	0	75,000	25,000



General Government

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

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Village Manager	1	1	1	1
Clerk / Treasurer	0	0	0	1
Clerk	1	1	1	0
Treasurer	1	1	1	0
Deputy Clerk / Treasurer	0	0	0	1
Deputy Clerk	1	1	1	0
Deputy Treasurer	1	1	1	0
Assistant Clerk / Treasurer	0	0	0	1
Administrative Assistant	0	0	0	1
TOTALS	5 FT	5 FT	5 FT	3 FT / 2 PT

Village Manager's Office

Mission Statement

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

2006 Goals

1. Continued exploration of shared services, including police consolidation study, inspection services, technology, and others as they may arise.
2. Jointly research with employee groups, unions, and Village insurance representatives, health and dental insurance alternatives.
3. Continued work with the Community Development Authority to investigate opportunities for community and economic development, and redevelopment.
4. Formulate Pre-Purchase Residential Code Compliance Ordinance recommendation for Village Board consideration.
5. Continued analysis of Village provided services, including operational and service analysis, exploring all alternatives in development of the 2007 Village budget with levy limits.



6. Continued training and implementation of new staff members into organization.

2005 Accomplishments

1. Transitioned to organization and listened, observed, and learned much about the Village operations, community, and issues.
2. Settled labor contracts with the Village's three unions, and successfully negotiated the change in health insurance plans for all Village employees.
3. Consolidated the Clerk and Treasurer Departments, creating an Administrative Services Department and reducing two full-time positions to two part-time positions.
4. Examined Village operations and expenditures, ensuring operational efficiencies and recommended and implemented changes to maintain high quality services with lower costs.
5. Updated Village communications, including the Inside Bayside Newsletter and Village web site.
6. Staffing - Hired new Public Works Director Joel Hawkins; promoted Lynn Galyardt to Administrative Services Director; promoted Laura Johnson to Deputy Clerk/Treasurer; hired Caroline Askeris-Fochs as Assistant Clerk/Treasurer; hired Colleen Dennison as Administrative Assistant; selected M& I Bank as Village's financial institution, and selected Virchow Krause as Village's auditor.
7. Initiated Public Works Labor Management Committee to foster enhanced communication and decision making in Public Works.
8. Developed and enhanced the Village operating budget to include benchmarking information to provide for enhanced policy and decision making.
9. Assumed duties of DPW Director during 8 month vacancy.

Administrative Services Department

Mission Statement

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

2006 Goals

1. Continued implementation of transition and training for the department and all employees in their new positions.



2. Continued implementation of the Statewide Voter Registration System, and to develop an annual schedule for election training for staff and election inspectors.
3. Formalize and update where necessary all aspects of human resources, safety, and administrative, operating policies and procedures.
4. Evaluate Village insurance and risk management services.
5. Evaluate Village investment services.
6. Continue education and training towards receiving Clerk and Treasurer certification programs.
7. Implement Health Reimbursement Accounts for employees and increase participation in the Section 125 program.

2005 Accomplishments

1. Consolidated the Clerk and Treasurer's Department, forming Administrative Services Department; reorganized staffing, reducing two full-time positions to part-time positions; and designed new layout for office area.
2. Streamlined accounts payable procedures, and examined all payables for implementing cost saving efficiencies.
3. Initiated fuel rebate program for Village vehicles.
4. Completed advanced refunding of 1998 borrowing, thus savings approximately \$20,000 per year.
5. Issued RFP's for both Village banking and auditing services, as well as selected and implemented new financial institution and auditors.
6. Coordinated Village special events, such as the Village Picnic, July 4th Parade and Fright Night.
7. Provided assessment information on-line for the first time. Worked in conjunction with Village Assessor to process Village wide revaluation. Reduced Board of Review membership to five.



Benchmarking

General Government	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Ordinances Adopted	8	13	13	12
Resolutions Adopted	15	13	14	14
Board Mtgs.	20	24	20	20
Plan Commission Mtgs.	9	5	8	7
Public Hearings	12	9	9	10
ARC Mtgs.	21	19	20	20
COW Mtgs.	10	11	10	11
CDA Mtgs.	3	4	8	11
Total Agendas Prepared	79	76	76	79
Total Minutes Prepared	79	76	76	79
Elections				
Number of Elections	2	4	2	4
Total Votes Cast	1,513	3,967	1,091	3,200
Cost Per Vote	\$4.00	\$2.00	\$5.00	\$3.50
% of Votes Cast Absentee	6%	16%	6%	9%
% New Registrant Voters	2%	8%	2%	5%
Finance				
Investment Rate of Return	2.42%	2.6%	1.87%	2.25%
Payroll Checks Issued	1,143	1,239	1,100	1,100
W2's Issued	62	58	60	60
Receipts Issued	4,466	4,580	4,284	4,000
Assessor				
Assessable Parcels	1,599	1,600	1,632	1,632
Date BOR Completed	10/27/03	8/24/03	7/26/05	8/1/06
Contract Cost per Property	\$55.43	\$37.47	\$54.53	\$37.92
Insurance				
Total Incident Reports	4	7	3	0
Workers Comp Claims	4	6	0	0
WC Mod Factor	1.17	1.03	1.13	.90



Expenditures – 51000 – General Government

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Personnel Services						
110 Salaries	\$255,602	\$245,921	\$203,674	\$215,755	\$220,398	-10.4%
120 Trustee Services	8,400	8,400	7,000	8,400	8,400	0.0%
140 Longevity	141	174	112	102	71	-59.1%
150 Wisconsin Retirement	24,964	24,494	19,611	23,222	22,747	-7.1%
151 Social Security	20,984	20,650	16,532	20,000	18,009	-12.8%
152 Life Insurance	1,120	607	444	553	232	-61.8%
153 Health Insurance	55,775	56,832	38,981	44,382	30,268	-46.7%
154 Dental Insurance	5,744	5,881	4,316	4,940	2,122	-63.9%
156 Health Reimbursement Account	-	-	-	450	1,663	0%
522 Future Retirement Benefits	-	-	-	-	1,000	0%
519 Retiree Benefits	-	18,000	21,211	23,000	6,772	-62.4%
Subtotal	\$372,730	\$380,959	\$311,881	\$340,803	\$311,682	-18.2%
Supplies/Contractual Expenses						
160 Travel & Lodging	\$2,022	\$2,000	\$1,879	\$2,000	\$2,000	0.0%
180 Recruitment	1,487	5,000	9,214	9,214	-	-100.0%
200 Building Maintenance & Supplies	8,999	2,000	3,613	2,500	2,000	0.0%
201 Cleaning	-	5,000	3,030	3,000	1,000	-80.0%
202 HVAC Maintenance Contract	-	1,000	-	1,000	1,000	0.0%
203 Future Building Maintenance	-	-	-	-	2,000	0%
210 Contractual Services	2,240	1,500	2,020	1,800	1,800	20.0%
220 Utilities	16,805	15,500	15,379	18,000	19,375	25.0%
221 Communications	3,141	3,000	2,340	3,000	3,000	0.0%
225 Computer Services	8,330	7,000	8,317	7,000	7,000	0.0%
226 Fees	4,062	2,400	1,782	2,400	4,000	66.7%
230 Materials & Supplies	2,940	2,500	2,900	3,000	2,500	0.0%
300 Administrative	995	1,000	844	1,000	1,000	0.0%
310 Office Supplies	5,289	6,000	4,590	6,000	6,000	0.0%
311 Postage	7,482	8,000	5,250	7,500	7,500	-6.3%
321 Dues & Subscriptions	3,794	3,500	3,421	4,000	4,000	14.3%
322 Training	1,523	2,500	3,196	2,500	4,500	80.0%
324 Publications/Printing	5,370	5,000	3,125	5,000	5,000	0.0%
350 Equipment Replacement	8,018	1,200	1,236	1,234	11,000	816.7%
530 Auto Allowance	2,280	2,200	1,900	2,200	2,280	3.6%
590 Deer Management Program	4,631	5,000	4,381	4,381	5,000	0.0%
591 Municipal Code	1,558	2,500	-	2,000	2,000	-20.0%
Subtotal	\$90,965	\$83,800	\$78,417	\$88,729	\$93,955	12.1%
Professional Services						
211 Legal Services	\$49,731	\$43,000	\$48,277	\$50,000	\$50,000	16.3%
212 Legal Services - Board of Rev	-	4,000	731	-	-	-100.0%
213 Legal Services - Labor	13,617	10,000	16,897	17,000	3,000	-70.0%
214 Audit Services	9,020	9,100	12,405	12,500	18,000	97.8%
215 MADACC	1,446	1,495	936	1,500	1,500	0.3%
217 Public Health Services	24,374	24,374	23,906	24,585	24,585	0.9%
218 Board of Review	112	500	181	300	250	-50.0%
219 Assessor	57,000	89,000	83,275	89,000	61,900	-30.4%
229 Financial Services/Bank Fees	17,027	20,000	7,567	15,000	15,000	-25.0%
390 Public Relations	818	500	1,031	1,006	600	20.0%
Subtotal	\$173,146	\$201,969	\$195,206	\$210,891	\$174,835	-13.4%



Expenditures – 51000 – General Government Cont.

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Insurances/Bonds						
509 Pollution Liability	\$700	\$900	\$730	\$900	\$945	5.0%
510 General Liability	20,063	21,000	19,421	21,000	22,134	5.4%
511 Auto Liability	175	300	424	355	373	24.3%
512 Boiler Insurance	1,090	1,100	1,215	1,215	1,280	16.4%
513 Workers Compensation	2,487	2,487	3,035	2,510	1,761	-29.2%
515 Commercial Crime Policy	540	600	540	600	540	-10.0%
516 Property Insurance	5,432	6,750	5,161	6,750	7,115	5.4%
517 Public Official Bonds	7,819	8,000	7,715	8,000	8,432	5.4%
Subtotal	\$38,307	\$41,137	\$38,242	\$41,330	\$42,579	3.5%
Miscellaneous						
130 Elections	\$12,243	\$13,000	\$5,308	\$10,245	\$20,000	53.8%
500 Contingency	0	66,166	0	66,166	50,859	-23.1%
501 Zone "A" Fees	2,659	1,000	969	969	825	-17.5%
520 Tax Refunds/Uncollectibles	132	550	489	500	500	-9.1%
521 Claims	7	500	0	500	500	0.0%
Subtotal	\$15,042	\$81,216	\$6,766	\$78,380	\$72,684	-10.5%
Total General Government	\$690,190	\$789,081	\$630,512	\$760,133	\$695,735	-11.8%



Police Department

Mission Statement & Staffing

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

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Chief	1	1	1	1
Captain	1	1	1	1
Lieutenant	1	1	1	1
Sergeants	3	3	3	3
Officers	10	8	8	8

2006 Goals

1. State Accreditation of the Police Department.
2. Implement Wireless 911 call receiving system.
3. Implement new computer software and associated hardware.
4. Look for additional police agencies that we can provide computer services to.
5. Work toward greater cooperation with Fox Point and River Hills Police Department and look for new and innovative ways to reduce expenditures through greater cooperation.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate
Citations Issued	1,462	1,467	1,196
Warnings Issued	899	873	721
Accidents Investigated	169	183	117
Arrests	159	180	145
Total Calls for Service	2,703	2,799	2,500
Total 911 Calls	518	449	408
Alarms	224	240	183
Violent Crimes	5	9	
Property Crimes	32	40	
Value of Stolen Property	\$40,046	\$131,461	
Total Miles Patrolled	154,162	152,845	120,228
Speed Trailer Locations	10	15	5



2005 Accomplishments

1. Began implementation of wireless 911 call receiving system.
2. Began implementation of new police software to include Computer Aided Dispatch, Records, Mobile, Automatic Vehicle Location, National Crime Information Center and Court.
3. Hired and trained two new dispatchers.
4. Provided timely and complete service to our community.
5. Updated Policy and Procedure Manual for Accreditation.



Expenditures – 52100 – Public Safety

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Personnel Services						
110 Salaries	\$889,980	\$881,231	\$726,980	\$880,000	\$923,081	4.7%
111 Overtime	38,566	40,000	35,577	42,000	42,000	5.0%
140 Longevity	1,822	2,146	1,731	2,080	2,055	-4.2%
150 Wisconsin Retirement	130,001	136,221	113,145	137,300	143,634	5.4%
151 Social Security	69,169	70,638	57,171	69,384	73,581	4.2%
152 Life Insurance	1,568	1,582	1,591	1,971	1,838	16.2%
153 Health Insurance	210,855	219,265	195,366	238,489	182,652	-16.7%
154 Dental Insurance	17,636	19,098	17,149	21,104	10,873	-43.1%
156 Health Reimbursement Account	-	-	334	3,900	9,275	0%
522 Future Retirement Benefits	-	-	-	-	15,000	0%
519 Retirement Benefits	-	-	6,423	7,710	8,562	0%
Subtotal	\$1,359,597	\$1,370,181	\$1,155,464	\$1,403,939	\$1,412,552	3.1%
Supplies/Contractual Expenses						
160 Travel & Lodging	\$681.86	\$1,300	\$617	\$1,300	\$1,000	-23.1%
180 Recruitment	-	-	1,667	-	-	0.0%
200 Maintenance Supplies	15,633	4,500	5,125	4,500	4,500	0.0%
201 Cleaning	-	10,500	5,731	5,400	500	-95.2%
202 HVAC Maintenance Contract	-	2,500	-	2,500	2,500	0.0%
210 Contractual Services	21,548	5,200	7,684	7,500	7,500	44.2%
220 Utilities	30,922	27,500	24,445	27,774	34,375	25.0%
221 Communications	22,450	20,000	4,527	10,000	20,000	0.0%
222 Time Contract	-	13,320	9,990	13,320	13,320	0.0%
225 Computer Services	16,000	13,000	10,625	13,000	13,000	0.0%
226 Fees	192	200	156	200	200	0.0%
230 Materials & Supplies	10,450	10,000	8,423	10,000	9,000	-10.0%
231 Vehicle Maintenance	5,219	5,000	6,360	7,500	6,000	20.0%
310 Office Supplies	1,746	3,500	1,949	3,500	3,500	0.0%
311 Postage	1,015	1,250	802	900	1,050	-16.0%
321 Dues & Subscriptions	976	1,550	717	1,550	1,200	-22.6%
322 Training	5,108	4,500	1,913	4,500	4,000	-11.1%
324 Publications/Printing	486	1,200	215	1,200	1,000	-16.7%
330 Clothing Allowance	7,427	10,000	5,712	10,000	8,500	-15.0%
332 Firefighting Supplies	514	500	-	500	250	-50.0%
333 EMS Supplies	2,124	2,200	1,372	2,200	2,200	0.0%
340 Fuel Maintenance	21,635	17,000	20,638	24,000	30,240	77.9%
341 Tires & Tubes	812	1,500	980	1,500	1,500	0.0%
350 Equipment Replacement	26,386	7,650	9,707	9,707	75,800	890.8%
Subtotal	\$191,325	\$163,870	\$129,355	\$162,550	\$241,135	47.2%
Professional Services						
211 Legal Services	\$1,053	\$0	\$156.50	\$250	\$500	0.0%
390 Public Relations	1,150	1,500	1,289	1,500	1,000	-33.3%
Subtotal	\$2,203	\$1,500	\$1,445	\$1,750	\$1,500	0.0%
Insurances/Bonds						
511 Auto Liability	\$2,167	\$4,250	\$3,104	\$4,250	\$4,480	5.4%
513 Workers Compensation	33,741	39,332	34,958	39,332	27,852	-29.2%
518 Police Professional Liability	10,824	10,779	9,969	10,779	11,361	5.4%
Subtotal	\$46,732	\$54,361	48,030	\$54,361	\$43,692	-19.6%
Subtotal Police Services	\$1,599,857	\$1,589,912	\$1,334,295	\$1,622,600	\$1,698,879	6.9%



Municipal Court

Mission Statement & Staffing

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

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Court Clerk	1	1	1	1
Dispatcher/ Asst. Court Clerk	1	1	1	1

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Court Cases Processed	1,275	1,436	1,140	1,200
Adult Court Citations	68	59	72	65
Juvenile Court Citations	15	14	12	12

Expenditures – 51200 – Municipal Court

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Municipal Court						
110 Salaries	\$29,860	\$29,810	\$26,302	\$31,402	\$32,774	9.9%
111 Overtime	3,275	4,000	1,342	4,000	3,500	-12.5%
113 Judge Salary	3,600	3,600	2,700	3,600	3,600	0.0%
114 Witness Fees	-	100	-	50	100	0.0%
140 Longevity	153	142	89	113	45	-68.3%
150 Wisconsin Retirement	3,320	3,647	2,519	3,017	4,211	15.5%
151 Social Security	2,724	2,873	2,337	2,840	3,183	10.8%
152 Life Insurance	230	236	162	200	21	-91.1%
153 Health Insurance	10,966	11,677	7,897	13,000	11,685	0.1%
154 Dental Insurance	969	1,227	667	1,227	571	-53.5%
156 Health Reimbursement Account	-	-	-	-	525	0%
211 Legal Services	28,711	26,500	18,000	26,500	26,500	0.0%
305 Miscellaneous Expense	55	400	85	400	200	-50.0%
310 Office Supplies	265	300	-	300	200	-33.3%
320 Employee Expense	291	500	173	500	300	-40.0%
321 Dues & Subscriptions	125	145	150	150	150	3.4%
325 Judicial Education	550	550	550	550	550	0.0%
Subtotal	\$85,093	\$85,707	\$62,973	\$87,850	\$88,115	2.8%



Inspections

Mission Statement & Staffing

The purpose of the Inspection Department is to safeguard life and property by the administration, regulation and enforcement of local, state and national codes as they relate to the public and private building design and construction activities within the Village. The Village contracts its Inspection services through Independent Inspections, Ltd.

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Contracted Inspector	1	1	1	1

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Building Permits	139	216	175	175
Electrical Permits	176	223	200	200
Plumbing Permits	186	223	175	175
Licensed Electrical Contractors	107	121	120	120

Expenditures – 52400 - Building Inspections

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Building Inspections						
250 Building Inspections	\$22,437	\$22,500	7,973	\$10,289	\$10,000	-55.6%
251 Electrical Inspections	8,833	6,525	6,198	7,378	6,525	0.0%
252 Plumbing Inspections	7,605	7,200	4,539	5,579	5,500	-23.6%
253 Tank Inspections	-	180	-	-	-	-100.0%
254 HVAC Inspections	4,345	3,150	3,552	4,328	3,150	0.0%
Total Building Inspections	\$43,220	\$39,555	\$22,262	\$27,574	\$25,175	-36.4%



Public Works Department

Mission Statement & Staffing

The Public Works budget includes maintenance, repairs, and construction of streets, culverts, street signs, Village buildings, and all machinery and equipment used to accomplish these activities.

The Department of Public Works is also responsible for public services such as garbage and refuse collection and disposal, recycling, snow and ice removal, forestry, maintenance and cleaning of Village facilities, storm and sanitary sewer and three lift stations.

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Director	1	1	1	1
Foreman	1	1	1	1
Full-Time Laborers	7	7	7	7
Seasonal	4	4	3	3

2006 Goals

1. Acclimate and integrate the new Director to operations, personnel, projects, community and issues within the Village.
2. Continued emphasis on the labor management committee to facilitate enhanced dialogue and decision making.
3. Re-initiate the Department organizational analysis, providing fresh perspective and recommendations from new Director, labor-management Committee, and staff preparing operation and equipment alternatives for the Village Board.
4. Complete Village wide inventory of road conditions and develop maintenance program and repair schedule.
5. Update Capital Improvement Program, inventorying equipment, usage, and useful life, and develop replacement schedule.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Snow-Ice Removal (Hours)	247.75	378.25	569.5	400
Equip/Vehicle Maint. (Hours)	1,681	1,679.25	1,680	1,680
Brush/Chipping (Hours)	331.50	492.5	475.3	450
Mowing/Weeding (Hours)	1,452.75	1,516.75	900	1,200
Yard Waste Collected (Tons)	334.03	384.59	345.75	350
Yard Waste Collected (Hours)	2,036.5	1,557	1,674.38	1,600
Rubbish Collected (Tons)	1,223.72	1,327.01	1,712.75	1,800



	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Rubbish Collected (Hours)	3,422.75	3,343.75	3,000	3,000
Recycling Collected (Tons)	960,875	859,492	929,880	950,000
Recycling Collected (Hours)	1,469.5	1,437	1,250	1,250
Number of Special Pick-Ups	133	142	180	200
Special Pick Up (Hours)	83.75	87.25	100.5	105
Leaf Pickup (Hours)	570.5	574.5	520	520
Storm Water Work (Hours)	232.5	529.5	453.75	500
Sewer Work (Hours)	529.5	958	410	750

2005 Accomplishments

1. Transitioned through 8 month period without Director. Hired new Director of Public Works, Joel Hawkins.
2. Completed 8 year manhole rehabilitation project, totaling approximately 597 manholes throughout the Village. Replaced nine deteriorated culverts and restored seven ditches.
3. Purchased and installed replacement generator for the Bay Point Lift Station.
4. Overhauled exterior and repainted the Village's two rubbish vehicles.
5. Prepared DPW grounds for the installation of the new cell tower.
6. Assumed responsibility for maintenance and cleaning of Village Hall facilities, thus saving an estimated \$15,000 annually.
7. Conducted safety assessment of Village facilities, equipment and personnel.

Expenditures – 53000 – Public Works

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Personnel Services						
110 Salaries	\$417,111	\$396,931	\$322,118	\$396,000	\$415,234	4.6%
110 Salaries Seasonal		20,000	15,000	15,000	15,000	-25.0%
111 Overtime	4,776	2,500	4,141	6,000	4,000	60.0%
140 Longevity	842	836	703	862	1,010	20.8%
150 Wisconsin Retirement	40,234	40,585	32,036	40,010	43,212	6.5%
151 Social Security	32,831	33,291	25,514	32,552	34,078	2.4%
152 Life Insurance	601	591	673	710	926	56.6%
153 Health Insurance	104,429	113,539	92,630	105,844	91,877	-19.1%
154 Dental Insurance	5,219	5,863	4,611	5,340	3,899	-33.5%
156 Health Reimbursement Account	-	-	-	1,400	4,373	0.0%
522 Future Retirement Benefits	-	-	-	-	5,000	0.0%
Subtotal	\$606,043	\$614,136	\$497,425	\$603,717	\$618,609	0.7%



Expenditures – 53000 – Public Works – Cont.

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Supplies/Contractual Expenses						
160 Travel & Lodging	\$22	\$100	\$0	\$100	\$100	0.0%
200 Building Maintenance	5,700	4,500	3,948	4,500	4,500	0.0%
201 Cleaning	-	500	100	100	-	-100.0%
220 Utilities	14,224	13,000	10,289	13,000	16,250	25.0%
221 Communications	1,622	1,800	912	1,074	1,500	-16.7%
226 Fees	439	300	317	317	300	0.0%
230 Materials & Supplies	9,664	9,000	10,870	9,000	9,000	0.0%
231 Vehicle Maintenance	22,494	33,000	31,071	33,000	33,000	0.0%
321 Dues & Subscriptions	480	500	466	466	450	-10.0%
322 Training	1,333	3,500	100	2,500	2,800	-20.0%
330 Clothing Allowance	8,753	9,500	6,983	8,000	7,300	-23.2%
340 Fuel Maintenance	24,349	22,000	16,480	30,000	38,400	74.5%
350 Equipment Replacement	4,093	-	-	-	9,246	0.0%
390 Public Relations	231	300	172	300	200	-33.3%
Subtotal	\$93,406	\$98,000	\$81,708	\$102,357	\$123,046	25.6%
Streets/Drainage/Solid Waste						
334 Chemicals	\$15,479	\$16,000	\$17,064	\$17,064	\$16,000	0.0%
341 Tires & Tubes	4,961	5,000	1,998	4,000	4,000	-20.0%
360 Equipment Rental	585	1,000	377	1,000	1,000	0.0%
370 Tipping Fees	65,114	65,000	56,414	57,312	65,000	0.0%
375 Recycling	10	100	925	925	100	0.0%
400 Crack Filling	4,778	5,000	-	5,000	5,000	0.0%
405 Asphalt & Tar	599	250	199	250	1,000	300.0%
410 Sand & Gravel	503	1,000	1,000	1,000	1,500	50.0%
415 Drainage Supplies	590	1,000	1,620	1,620	2,000	100.0%
420 Pond/Pump Maintenance	247	1,000	205	750	750	-25.0%
425 NR216 Water Project	979	1,000	1,310	1,300	1,000	0.0%
450 Signs	786	800	970	800	1,500	87.5%
460 Landscape Maintenance	839	1,500	1,500	1,500	1,500	0.0%
Subtotal	\$95,469	\$98,650	\$83,582	\$92,521	\$100,350	1.7%
Insurances/Bonds						
511 Auto Liability	\$5,902	\$12,500	\$19,570	\$16,015	\$16,816	34.5%
513 Workers Compensation	17,783	20,176	17,928	20,176	20,176	0.0%
Subtotal	\$23,685	\$32,676	\$37,498	\$36,191	\$36,992	13.2%
Total Public Works	\$818,603	\$843,462	700,214	\$834,786	\$878,997	4.2%



Parks Department

Mission Statement & Staffing

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

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
LX Club Coordinator	.25	.25	.25	.25

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Ellsworth Pavilion Rentals (#)	3	3	8	6
Pavilion Rental Revenue.	\$105	\$105	\$280	\$210

Expenditures – 55200 – Parks

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Personnel Services						
110 Salaries	\$4,860	\$4,500	\$3,690	\$4,680	\$4,680	4.0%
151 Social Security	372	344	282	358	358	4.1%
Subtotal	\$5,232	\$4,844	\$3,972	\$5,038	\$5,038	4.0%
Supplies/Contractual Expenses						
200 Building Maintenance	\$23	\$300	\$0	\$0	\$0	-100.0%
220 Utilities	2,244	2,600	1,700	2,600	2,730	5.0%
230 Materials & Supplies	291	500	163	500	500	0.0%
435 Baseball Field	-	250	-	-	150	-40.0%
Subtotal	\$2,559	\$3,650	\$1,862	\$3,100	\$3,380	-7.4%
Total Parks Department	\$7,790	\$8,494	\$5,835	\$8,138	\$8,418	-0.9%



Building and Engineering

Mission Statement

The purpose of this budget is to provide engineering assistance for capital and other projects as deemed necessary. This budget also is utilized for code enforcement, which is carried out by the Public Works Department, and planning and zoning, which is coordinated through the Village Manager's office.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
Code Enforcement Letters Sent	95	64	67	65
Approved Plan Comm. Projects	22	9	13	11
Approved ARC Projects	81	95	80	85

Expenditures – 55400 – Building - Engineering, Zoning and Planning

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Engineering						
216 Engineering	\$8,629	\$12,000	\$2,929	\$7,000	\$10,000	-16.7%
Subtotal	\$8,629	\$12,000	\$2,929	\$7,000	\$10,000	-16.7%
Zoning and Planning						
592 Code Enforcement	\$4,314	\$7,000	\$130	\$130	\$500	-92.9%
593 Zoning & Planning	2,015	2,250	2,194	2,250	2,000	-11.1%
Subtotal	\$6,329	\$9,250	\$2,323	\$2,380	\$2,500	-73.0%
Total Building Department	\$14,957	\$21,250	\$5,252	\$9,380	\$12,500	-41.2%



Other Financing Uses

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
OTHER FINANCING USES						
Transfer to Sewer Fund	\$468	\$0	\$0	\$0	\$0	0%
Transfer to Comm Serv Fund	12,769	-	-	12,931	\$6,850	0%
Transfer to CDA Fund	10,000	-	-	-	-	0%
Transfer to NSFD Fund	-	-	-	-	-	0%
Transfer to Debt Service Fund	1,740	-	-	-	-	0%
Transfer to Cap Projects Fund	-	-	-	-	-	0%
TOTAL FINANCING USES	\$24,978	\$0	\$0	\$12,931	\$6,850	0%

Total General Fund Revenues

2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Proposed
\$3,308,919	\$3,369,856	\$3,211,598	\$3,363,392	\$3,414,669

Total General Fund Expenditures

2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Proposed
\$3,284,689	\$3,377,461	\$2,761,343	\$3,363,392	\$3,414,669

General Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
10-34310 Designated Future Retirement	-	-	-	-	\$21,000	0%
10-34320 Designated Building Improvement	-	-	-	-	2,000	0%
10-34225 Designated HRA	-	-	-	-	15,836	0%
10-34000 Undesignated Fund Balance	-	-	-	-	827,039	0%
General Fund Balance	\$833,534	\$825,929	\$1,283,789	\$827,039	\$865,875	4.8%



Special Revenue Funds

Sewer Fund - 20

Community Recreation Services Fund - 21

Community Development Authority Fund - 23

Computer Services Fund – 24

Police Special Revenue Fund - 25

North Shore Library Fund - 26

North Shore Fire Department Fund - 27

Dispatch Service Fund - 28

Debt Service Fund - 30

Capital Fund - 40



Sewer

Mission Statement

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

2006 Goals

1. Complete necessary work in Basin 2 Sewer Rehabilitation Project.
2. Replace Lake Drive lift station.
3. Work in conjunction with other MMSD communities towards settlement of potential Attorney General Litigation.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
# of Manholes Rehabilitated	13	25	25	50
Storm Water Work Hrs.	232.5	529.5	453.75	500
Sewer Work Hrs.	529.5	958	410	750

2005 Accomplishments

1. Completed 8 year manhole rehabilitation project, totaling approximately 597 manholes throughout the Village.

Revenues – 20 – Sewer

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
20-46300 Manhole Inspections	\$0	\$0	\$0	\$0	\$0	0%
20-46410 Residential Sewer	300,556	348,260	354,200	354,200	433,080	24.4%
20-46420 Commercial Sewer	48,625	52,000	38,884	52,000	52,000	0.0%
20-46430 Sewer Connection Fee	3,600	1,800	1,800	0	0	-100.0%
20-48100 Interest	5,539	10,000	8,203	10,000	10,000	0.0%
20-49210 Transfer from General Fund	468	-	-	-	0	0%
20-49240 Transfer from Cap Proj Fund	-	-	-	-	0	0%
Total Sewer Fund Revenues	\$358,787	\$412,060	\$403,087	\$416,200	\$495,080	20.1%



Expenditures – 20 – Sewer

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
51000 - General Government						
110 Salaries	\$8,913	\$8,352	\$7,566	\$8,352	\$8,846	5.9%
140 Longevity	4	6	4	6	4	-37.5%
150 Wisconsin Retirement	857	821	718	821	920	12.1%
151 Social Security	701	663	564	663	710	7.1%
152 Life Insurance	38	11	13	11	10	-12.6%
153 Health Insurance	1,727	1,714	1,193	1,900	1,593	-7.1%
154 Dental Insurance	137	131	138	131	112	-14.5%
156 Health Reimbursement	-	-	-	-	88	0%
210 Contractual Services	142,902	140,000	116,160	140,000	142,800	2.0%
211 Legal Services	6,360	-	22,205	20,000	13,000	0%
230 Materials & Supplies	35	75	75	75	189	152.0%
530 Auto Allowance	-	120	100	120	120	0.0%
Subtotal	\$161,674	\$151,893	\$148,736	\$172,079	\$168,391	10.9%
53000 - Public Works						
110 Salaries	\$28,049	\$31,320	\$13,285	\$21,528	\$31,439	0.4%
140 Longevity	55	65	17	26	70	8.0%
150 Wisconsin Retirement	2,754	3,100	1,065	1,748	3,250	4.8%
151 Social Security	2,222	2,550	1,299	2,063	2,470	-3.1%
152 Life Insurance	46	68	28	41	66	-2.9%
153 Health Insurance	9,201	8,676	5,048	9,121	7,013	-19.2%
154 Dental Insurance	554	607	226	339	313	-48.4%
156 Health Reimbursement Account	-	-	-	-	327	0%
210 Contractual Services	17,828	20,000	-	10,000	15,000	-25.0%
216 Engineering	30,323	10,000	17,351	14,000	11,000	10.0%
220 Utilities	5,937	2,750	2,609	4,500	2,888	5.0%
221 Communications	-	2,000	1,494	2,000	2,000	0.0%
230 Materials & Supplies	659	500	148	400	641	28.2%
232 Sewer Maintenance	25,078	15,000	10,263	15,000	12,000	-20.0%
350 Equipment Replacement	-	12,000	8,395	12,000	-	-100.0%
360 Equipment Rental - General Fund	24,218	25,000	13,519	25,000	20,000	-20.0%
Subtotal	\$146,925	\$133,636	\$74,747	\$117,766	\$108,477	-18.8%
Other Financing Uses						
900 Transfer to Debt Service	\$46,842	\$115,447	\$115,447	\$115,447	\$174,687	51.3%
Total Other Financing Uses	\$46,842	\$115,447	\$115,447	\$115,447	\$174,687	51.3%
Total Sewer Fund Expenditures	\$355,441	\$400,976	\$338,930	\$405,292	\$451,556	12.6%

Sewer Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Designated HRA Account					\$414	0%
Undesignated Fund Balance					\$438,547	0%
Sewer Fund Balance	\$ 381,441	\$ 392,525	\$ 445,598	\$ 395,022	\$ 436,550	11.2%



Community Recreation Services Fund

Mission Statement

The mission of the Community Services Recreation Fund is to provide recreational and community enrichment programs and events for the residents of the Village.

2006 Goals

1. Successfully coordinate Village's 4th of July Parade, Village Picnic and Fright Night activities.
2. Increase participation and revenue in the summer tennis program.
3. Due to declining participation and retirement of the Instructor, the summer recreation program is proposed to be eliminated.

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Proposed
Participants-Recreation Prog.	87	60	45	N/A
Bayside Residents	20	22	17	N/A
Non-Residents	67	38	28	N/A
Participants in Tennis Program	N/A	25	28	30

2005 Accomplishments

1. Successfully coordinated Village's 4th of July Parade, Village Picnic, and Fright Night.
2. Continued both the registration and awareness for the summer recreation program and summer tennis program.

Revenues – 21 – Community Recreation Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
21-46700 Recreation Fees	\$11,620	\$19,000	\$8,460	\$8,460	\$0	-100.0%
21-46720 Tennis Program	3,009	3,500	2,500	2,500	2,500	-28.6%
21-46740 Picnic Revenues/Donations	1,973	2,400	2,263	2,400	2,400	0.0%
Total Revenues	\$16,602	\$24,900	\$13,223	\$13,360	\$4,900	-80.3%



Expenditures – 21 – Community Recreation Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
230 Picnic Expenses	\$14,075	\$9,932	\$15,999	\$13,089	\$10,500	5.7%
390 4th of July/Fright Night	1,732	1,250	816	1,518	1,250	0.0%
110 Salaries	11,923	12,000	10,626	10,626	-	-100.0%
151 Social Security	912	918	812	812	-	-100.0%
230 Materials & Supplies	729	800	246	246	-	-100.0%
Total Expenditures	\$29,371	\$24,900	\$28,499	\$26,291	\$11,750	-52.8%
Other Financing Sources(Uses):						
21-49910 Transfer from General Fund	\$9,862	\$0	\$0	\$12,931	\$6,850	0.0%
Total Other Financing Sources (Uses)	\$9,862	\$0	\$0	\$12,931	\$6,850	0.0%

Community Recreation Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Community Rec Fund Balance	\$ -	\$ -	\$ (15,275)	\$ -	\$ -	0%



Community Development Authority Fund

Mission Statement

The mission of the Community Development Authority is to examine areas of opportunity for community and economic development within the Village, and recommend methods and projects in which the Village and its tax base can be enhanced.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate	2006 Proposed
CDA Meetings	3	4	8	11

Revenues – 23 – Community Development Authority Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
23-41100 Property Taxes	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	0.0%

Expenditures – 23 – Community Development Authority Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
210 Contractual Services	2,500	18,000	1,600	18,000	5,500	-69.4%
211 Legal Services	-	2,000	49	2,000	2,000	0.0%
300 Administrative	-	-	-	-	-	0%
Total CDA Expenditures	\$2,500	\$20,000	\$1,649	\$20,000	\$7,500	-62.5%
Other Financing Sources(Uses):						
23-49910 Transfer from General Fund		\$0	\$0	\$0	\$0	0%
Total Other Financing Sources (Uses)		\$0	\$0	\$0	\$0	0%

Community Development Authority Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Community Development Fund Balance	\$17,500	\$2,500	\$20,851	\$2,500	\$0	-100.0%



Computer Services Fund

Mission Statement

The mission of the Computer Services Fund Utility is to provide cost efficient premium computing services to our partner communities at affordable prices with the latest generation equipment and service.

Revenues – 24 – Computer Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Changed
24-47200 Computer Services	\$23,412	\$23,500	\$24,126	\$23,500	\$18,800	-20.0%

Expenditures – 24 – Computer Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Changed
225 Computer Services	\$23,412	\$19,700	\$18,860	\$46,128	\$8,000	-59.4%

Computer Services Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Computer Services Fund Balance	\$25,556	\$29,356	\$34,623	\$0	\$10,800	-63.2%



Police Special Fund

Mission Statement

The mission of the Police Special Fund is to create non-tax revenue streams to provide resources for the police department that enhance service delivery.

Revenues – 25 – Police Special Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
25-45400 Asset Forfeiture	1,576	-	4,633	1,991	-	0%
25-48100 Interest	134	1,250	54	60	-	-100.0%
25-48200 Miscellaneous Revenue	150	100	100	100	100	0.0%
Total Revenue	\$1,860	\$1,350	\$4,786	\$2,151	\$100	-92.6%

Expenditures – 25 – Police Special Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
351 DARE Expenditures	\$0	\$0	\$0	\$0	\$0	0%
352 Forfeiture Expenditures	61,796	16,000	16,006	16,006	18,509	15.7%
Total Expenditures	\$61,796	\$16,000	\$16,006	\$16,006	\$18,509	15.7%

Police Special Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
25-34120 Designated Asset Forfeiture			\$18,032			
25-34130 Designated Dare			1,650.00			
25-34000 Undesignated Fund Balance			(1,264.59)			
Police Special Fund Balance	\$ 29,637	\$ 16,987	\$ 18,418	\$ 1,132	\$ 9	-99.9%



North Shore Library Fund

Mission Statement

The mission of the North Shore Library is to successfully meet the educational, informational, and recreational needs of our clients.

Revenues – 26 – North Shore Library Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
26-41100 Property Taxes	\$125,527	\$129,536	\$129,536	\$129,536	\$132,123	1.997%

Expenditures – 26 – North Shore Library Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
227 Federated Library	\$125,527	\$129,536	\$107,903	\$129,536	\$132,123	1.997%

North Shore Library Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
North Shore Library Fund Balance	\$ -	\$ -	\$ 21,633	\$ -	\$ -	0%



North Shore Fire Department Fund

Mission Statement

The mission of the North Shore Fire Department is to provide a range of programs designed to educate and protect the lives and property of all North Shore residents from adverse affects of fires, sudden medical emergencies or exposure to dangerous conditions created by either man or nature.

Benchmarking

	2003 Actual	2004 Actual	2005 Estimate
ISO Rating	2/5	2/5	2/5
Total Full-Time Staff	116	116	119
Total Calls for Service	5,957	5,530	11,000
Fire	1,954	1,608	1,573
Medical	4,003	3,922	3,760
Bayside – Total Service Calls	395	349	320
Fire	161	127	109
Medical-Basic	156	138	157
Medical-Advanced	78	84	53
NSFD Response Times			
Fire	6.17	5.40	5.35
Medical-Basic	5.40	5.39	4.25
Medical-Advanced	7.53	7.49	7.25
Bayside Response Times			
Fire	7.34	6.42	5.46
Medical-Basic	7.02	6.21	5.44
Medical-Advanced	9.24	8.18	8.16

Revenues – 27 – North Shore Fire Department Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
27-41100 Property Taxes	\$657,534	\$718,382	\$718,382	\$718,382	\$696,631	-3.0%
27-43520 Fire Insurance Dues	17,772	18,000	17,429	17,429	18,000	0.0%
	\$675,306	\$736,382	\$735,811	\$735,811	\$714,631	-3.0%

Expenditures – 27 – North Shore Fire Department Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
224 North Shore Fire Dept	\$657,534	\$718,382	718,382	\$718,382	\$696,631	-3.0%
376 Fire Insurance Dues	17,772	18,000	17,429	\$17,429	\$18,000	0.0%
	\$675,306	\$736,382	\$735,811	\$735,811	\$714,631	-3.0%



North Shore Fire Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
North Shore Fire Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	0%



Dispatch Services Fund

Mission Statement & Staffing

To provide complete communications and dispatch services to Bayside, Fox Point, and River Hills residents through sharing of resources thus reducing costs for all three communities.

Revenues – 28 – Dispatch Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
28-41100 Property Taxes	\$171,512	\$149,077	\$149,077	\$149,077	\$149,164	0.1%
28-44400 Alarm Company Permits	-	2,000	25	25	-	-100.0%
28-47100 Dispatch Services Revenue	201,652	219,928	228,147	219,928	242,792	10.4%
Total Dispatch Services Revenue	\$373,164	\$371,005	\$377,249	\$369,030	\$391,956	5.6%

Expenditures – 28 - Dispatch Services Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
110 Salaries	\$228,256	\$238,567	\$185,965	\$232,365	\$246,518	3.3%
111 Overtime	8,952	5,000	11,116	12,000	10,500	110.0%
140 Longevity	345	480	315	420	420	-12.5%
150 Wisconsin Retirement	23,278	24,892	20,143	26,858	27,834	11.8%
151 Social Security	18,332	19,544	14,457	16,628	20,475	4.8%
152 Life Insurance	328	505	419	509	461	-8.7%
153 Health Insurance	7,327	72,716	53,242	68,916	57,809	-20.5%
154 Dental Insurance	3,142	4,676	3,779	4,676	2,341	-49.9%
156 Health Reimbursement Account	-	-	-	1,350	3,150	0%
180 Recruitment	586	-	492	492	-	0%
210 Contract Services	4,800	4,800	5,040	5,040	7,200	50.0%
221 Communications	10,080	8,000	6,048	8,100	8,100	1.3%
322 Training	1,070	2,200	-	1,100	2,100	-4.5%
330 Clothing Allowance	1,712	2,600	1,472	2,600	3,100	19.2%
350 Equipment Replacement	-	500	1,903	2,500	1,932	286.4%
522 Future Retirement Benefits	-	-	-	-	1,000	0%
390 Public Relations	125	125	-	120	75	-40.0%
Subtotal	\$308,332	\$384,605	\$304,390	\$383,673	\$393,015	2.2%



Dispatch Services Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Designated HRA Account				1,350	4,500	0%
Designated Future Retirement					1,000	0%
Undesignated Fund Balance	\$ 28,196	\$ 14,596	\$ 101,056	\$ 14,720	\$ 15,011	2.8%
Dispatch Services Fund Balance	\$ 28,196	\$ 14,596	\$ 101,056	16,070.14	20,511.38	40.5%



MDC Infrastructure Fund

Mission Statement

This budget serves the infrastructure needs for Mobile Data Communication for multiple communities. The Village of Bayside is the fiscal agent for these funds.

Revenues – 29 – MDC Infrastructure Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
29-43220 Intergovernmental Revenue	\$24,216	\$22,000	18,000	\$22,800	\$18,800	-14.5%
Total MDC Revenues	\$24,216	\$22,000	\$18,000	\$22,800	\$18,800	-14.5%

Expenditures – 29 – MDC Infrastructure Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
29-52100-353 MDC Infrastructure	\$15,032	\$20,000	7,041	\$10,000	\$20,000	0.0%
Total MDC Expenditures	\$15,032	\$20,000	\$7,041	\$10,000	\$20,000	0.0%

MDC Infrastructure Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
29-34290 Designated MDC Infrastructure	\$0	\$0	\$10,959	\$10,959	\$9,759	0%
Total MDC Infrastructure Fund Balance	\$0	\$0	\$10,959	\$10,959	\$9,759	0%



Debt Service Fund

2005 Accomplishments

- Completed the advanced refunding of several long term notes, saving an estimated \$18,000 to \$20,000 per year in debt repayment.

Revenues – 30 – Debt Service Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
30-41100 Property Taxes	\$495,424	\$519,992	\$519,992.00	\$519,992	\$596,156	14.6%
30-48100 Interest	4,378	5,000	12	7	9	-99.8%
30-48300 NSFD	169,598	173,605	173,605	173,605	176,055	1.4%
30-49000 Note Proceeds	1,000,000	175,000	-	-	-	-100.0%
30-49100 Proceeds of Long-Term Debt	1,342,169	-	5,597,851	5,597,851	-	0%
30-49120 Proceeds of Premium	-	-	6,541	6,541	-	0%
Total Debt Service Revenues	\$3,011,570	\$873,597	\$6,298,001	\$6,297,996	\$772,220	-11.6%

Expenditures –30 – Debt Service Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
215 MADACC	\$2,582	\$2,582	\$2,544	\$2,582	\$2,582	0.0%
226 Closing Fees/Issuance Costs	6,520	-	-	-	-	0%
600 Unfunded Pension Liability	-	-	-	-	-	0%
610 Principal Redemption	170,000	200,000	200,000	200,000	-	-100.0%
611 NSFD Station #5	80,000	173,605	173,605	173,605	176,055	1.4%
612 Capital Lease - DPW	-	-	-	-	-	0%
614 State Trust Fund Principal	371,740	-	-	-	44,423	0%
615 Principal Redemption-Note	1,600,000	150,000	400,000	400,000	-	-100.0%
616 Principal Redemption-BAN	1,620,000	-	-	-	-	0%
617 Principal Redemption - CWF	-	53,260	53,260	53,260	56,908	6.8%
618 Principal Redemption on Bond	-	-	5,403,064	5,403,064	255,000	0%
620 Interest on NSFD Loan	90,605	-	-	-	-	0%
621 Interest on Bond	348,833	339,490	317,414	317,414	324,163	-4.5%
623 Interest on State Trust Loan	28,795	13,994	13,994	13,994	56,631	304.7%
624 Interest on Note	13,132	25,000	16,168	16,168	-	-100.0%
625 Interest on BAN	19,440	-	-	-	-	0%
626 Interest on CWF Loan	5,819	31,113	15,871	\$31,113	\$31,145	0.1%
Total Debt Service Expenditures	\$4,357,467	\$989,044	\$6,595,920	\$6,611,200	\$946,907	-4.3%
Other Financing Sources (Uses)						
30-49210 Transfer from General Fund	\$1,740	\$0	\$0	\$38,666	\$0	0%
30-49220 Transfer from Sewer Fund	46,842	115,447	115,447	115,447	174,687	51.3%
30-49240 Transfer from Capital Projects F	890,963	-	159,091	159,091	-	0%
Total Financing Sources (Uses)	\$939,545	\$115,447	\$274,538	\$313,204	\$174,687	51.3%

Debt Services Fund Balance



	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
Debt Services Fund Balance	\$0	\$0	-\$23,381	\$0	\$0	0%



Capital Fund

Revenues – 40 – Capital Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
40-41100 Property Taxes	\$10,000	\$24,000	\$24,000	\$24,000	\$52,233	117.6%
40-43210 Intergovernmental Grant	68,550	-	-	-	-	0%
40-43220 Intergovernmental Revenue	62,660	-	-	-	-	0%
40-44350 Cell Tower Fees	-	93,000	75,000	75,000	22,500	-75.8%
40-43700 CDBG/ADA Grant	27,239	29,200	-	-	72,054	146.8%
40-48100 Interest Income	11,527	11,500	25,857	22,245	13,000	13.0%
40-48200 Miscellaneous Revenue	32,000	-	-	-	-	0%
40-48340 Sale of Property	624,755	-	159,091	159,091	-	0%
40-49000 Loan Proceeds	728,507	-	100,000	100,000	252,246	0%
40-49100 Proceeds of Long-term Debt	-	550,000.00	808,607	808,607	-	-100.0%
Total Capital Fund Revenues	\$1,565,237	\$707,700	\$1,192,556	\$1,188,944	\$412,033	-41.8%

Expenditures – 40 – Capital Fund

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
800 NSFD Station #5	-	-	-	-	-	0%
802 621 Pond	26,550	-	-	-	-	0%
803 Capital Equip - DPW	24,186	31,500	-	-	183,000	481.0%
804 Capital Equip - DPS	5,750	52,553	50,963	50,963	30,000	-42.9%
806 Police Software Upgrade	-	100,000	12,859	100,000	-	-100.0%
808 Sewer Repair	437,510	450,000	51,177	50,428	760,000	68.9%
810 CDBG/ADA Grant Expenditures	27,239	29,200	-	-	72,054	146.8%
813 Road Construction/Paving	310,101	180,000	30,717	29,959	280,000	55.6%
814 Brown Deer Rd Reconstruction	-	-	-	-	25,000	0%
818 Port Washington Rd Sidewalk	-	90,000	36,529	36,529	-	-100.0%
819 Property Acquisition/Sale Exp	288,906	-	5,034	13,034	-	0%
820 Port Washington Rd Construction	152,317	290,000	101,501	101,501	-	-100.0%
821 Port Washington Rd Engineering	42,161	-	2,089	2,069	-	0%
822 Community Center Demolition	-	-	-	-	-	0%
823 Dispatch/Police 800MHZ/E911	164,637	-	(378)	(378)	-	0%
Total Capital Fund Expenditures	\$1,479,356	\$1,223,253	\$290,491	\$384,105	\$1,350,054	10.4%
Other Financing Sources (Uses)						
40-49210 Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	0%
40-59220-900 Transfer to Sewer Fund	-	-	-	-	-	0%
40-59230-900 Transfer to Debt Service	890,963	-	159,091	159,091	-	0%
Total Financing Sources (Uses)	\$890,963	\$0	-\$159,091	-\$159,091	\$0	0%



Capital Fund Balance

	2004 Actual	2005 Budget	2005 October	2005 Est.	2006 Prop.	% Change
40-34215 Designated DPW Equip Reserve	0	61,500	75,000	75,000	25,000	-59.3%
40-34220 Designated Road Reserve	610,436	386,447	412,935	410,964	285,964	-26.0%
40-34250 Designated Sanitary Sewer	0	0	771,314	771,314	0	0%
40-34260 Designated Sidewalk Reserve	10,000	0	0	0	0	0%
40-34000 Undesignated Fund Balance	75,426	25,195	179,587	84,332	92,625	267.6%
Capital Fund Balance	\$695,862	\$473,142	\$1,438,836	\$1,341,610	\$403,589	-14.7%



Capital Project Fund Details

Project: Brown Deer Road/ Lake Drive DOT Reconstruction	Cost: \$25,000
Funding Source: Road Reserve Funds	
Justification: The Wisconsin DOT will be reconstructing Brown Deer Road from Interstate 43 to Lake Drive and Lake Drive from Brown Deer Road to Dean Road in 2006. This project includes the reconstruction of the road, installation of an asphalt sidewalk, storm sewer and drainage enhancements, and overall enhancement to traffic flow and patterns. Funds allocated are for the Village's matching portion of the project.	

Project: North Lake Drive DOT Reconstruction	Cost: \$180,000
Funding Source: Future Borrowing	
Justification: North Lake Drive was scheduled to be reconstructed in 2005. However, given the uncertainty with the MMSD force main from the Ravine Bay Lift Station, the project has been delayed until resolution of this issue. It is anticipated that the issue will be resolved and reconstruction of North Lake Drive could be completed in 2006. This stretch of road is in very serious need of repair.	

Project: Local Road Maintenance	Cost: \$100,000
Funding Source: Road Reserve Funds	
Justification: The Village will be conducting a comprehensive evaluation of all Village streets in December 2005 with the statewide PASER program. At the same time the Village will be applying for Milwaukee County grants to match up to 50% of the project costs. In conjunction with the North Lake Drive project, a priority list of streets in greatest need of repair will be prepared and prioritized for work in 2006. Combining and bidding both projects should provide a greater economy of scale and better pricing at the time of bid.	

Project: North Lake Drive Lift Station	Cost: \$310,000
Funding Source: Funds Already Borrowed, Local Government Investment Pool Funds	
Justification: The Village has already borrowed for this project and is currently working with MMSD to complete plans which will be acceptable to MMSD and the DNR.	

Project: Basin 2 Sewer Relief Bypass Project	Cost: \$450,000
Funding Source: Funds Already Borrowed, Local Government Investment Pool Funds	
Justification: The Village has already borrowed for this project and is currently working with MMSD to complete plans which will be acceptable to MMSD and the DNR.	



Project: Cushman (2)	Cost: \$58,000
Funding Source: DPW Equipment Reserve Fund	
Justification: The Village has already budgeted for one Cushman in 2005. However, given the new Director will be starting in October, the DPW Committee recommended that the purchase be evaluated and made after the new Director has had time to review the operation and make a recommendation. Monies are provided to replace a second Cushman in 2006. This would replace vehicle C6, the 1996 Cushman.	

Project: DPW Dump Truck with Wing Plow	Cost: \$125,000
Funding Source: Future Borrowing	
Justification: This request is to replace the 1981 GMC Dump Truck. The need for this purchase is two-fold; first, the 1981 vehicle is well past its prime and maintaining the vehicle is becoming more difficult and costly. It is beyond its useful life. Second, when the Brown Deer Road / Lake Drive project is completed, the Village will be responsible for maintaining the road, and a plow truck with wing will be needed to maintain the roadway. This will also prove to be useful in saving time on plow operations for more than 50% of the Village streets. While staff will explore other options for snow plowing, the wing plow will prove useful on other streets within the village.	

Project: To Be Determined	Cost: \$72,054
Funding Source: Community Development Block Grant Monies	
Justification: The \$72,054 is available from previous years unspent monies as well as the 2005 and 2006 allocation of CDBG monies. Eligible projects will need to be discussed and prioritized.	

Project: Police Vehicle Replacements (3 Vehicles)	Cost: \$76,553
Funding Source: Property Tax Levy, Capital Reserve Funds	
Justification: Attached is the Police Department Squad Rotation Schedule. This year's request is to replace two marked squad cars as well as one unmarked squad car. The one unmarked squad, the Ford Explorer would be transferred to the DPW Director to replace the 1998 Ford Explorer currently being driven by the Director. Offsetting the purchase of these vehicles is the sale of three vehicles estimated to net \$18,000.	

Project: Police Vehicle Replacement Equipment	Cost: \$9,300
Funding Source: Property Tax Levy, Capital Reserve Funds	
Justification: Pursuant to the above request, this funds the necessary set up for the squads, including install, markings, and truck vault for the unmarked vehicle.	

Project: IVACS Upgrade	Cost: \$11,400
Funding Source: Police Special Fund, Asset Forfeiture Funds	
Justification: Pursuant to the above request, this funds the necessary set up for the squads, including computer upgrades for the vehicles.	



Project: Defibrillator	Cost: \$11,800
Funding Source: Property Tax Levy	
Justification: The current defibrillator for the Police Department is past its prime and in need of replacement. The defibrillator was originally provided by the NSFD. Replacement batteries for the machine are no longer available.	

Project: Less-Than-Lethal Taser Units	Cost: \$7,109
Funding Source: Police Special Fund, Asset Forfeiture Funds	
Justification: This purchase of the less than lethal technology would assist the Police Department in situations where something less than their firearm is needed. With this being something new for the Department, the purchase can be funded through the Police Special Fund. Each of the North Shore communities, with the exception of Bayside, has such equipment, and in today's police environment, the technology has become a valuable tool in apprehending subjects.	

Project: DVR For Camera System	Cost: \$4,200
Funding Source: Property Tax Levy	
Justification: The current VHS tape machine has run continuously for five years, recording all video on the stations camera system. The DVR would replace this aging piece of equipment, provide superior playback, and eliminate the need and expense of tapes and staff time to rewind and change tapes.	

Project: Signal Pre-Emption – Brown Deer Road	Cost: Not Funded
Funding Source: Police Special Fund, Asset Forfeiture Funds	
Justification: The signal pre-emption would allow emergency vehicles to change the signal upon approach to the intersection, providing safer access through the intersection for both emergency vehicles and motorists. This project would be completed in conjunction with the DOT reconstruction of the intersection and would be funded through the Police Special Fund.	

Project: Ka Band Radar Unit	Cost: \$2,500
Funding Source: Property Tax Levy	
Justification: This request would replace one of the 15 year old, HR-12 moving radar units. Then old units are longer available, and the new units have much improved reliability and prevent anomalies that are common with moving radar such as shadowing.	



Project: Village Hall Photocopier Replacement	Cost: \$9,500
Funding Source: Property Tax Levy	
Justification: The current Village Hall photocopier is approximately six years old. Performing maintenance and down time with copier has been increasing. In addition, replacement parts are becoming harder to come by. This request is to purchase a new photocopier for Village Hall under State contract. Staff evaluated the option of leasing; however the purchase option was approximately \$200 less over a three year period and given the fact that we tend to keep our copiers for five to six years, the purchase option was most cost effective. An updated machine would also provide the capability of networking the copier, and also provide fax and scanning capability.	



CHART OF ACCOUNTS EXPENDITURE CLASSIFICATIONS

PERSONAL SERVICES

110 Salaries & Wages: Salaries and wages paid to full-time and part-time employees.

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

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

114 Witness Fees: Payments made to Municipal Court witnesses.

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

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

150 Wisconsin Retirement: Employee and employer contributions to Wisconsin Retirement System net of any employee's contribution where applicable.

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

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

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

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

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

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

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

NON-PERSONAL SERVICES

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

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

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

200 Maintenance Supplies: Cleaning of mats for hallways and entrances or cleaning rags for the Department of Public Works.

201 Cleaning: Professional cleaning of carpets and floors.

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



- 210 Contractual Services:** All contracted services fees.
- 211 Legal Services:** Expenses paid to legal counsel.
- 212 Legal Services – Board of Review:** Expenses paid to legal counsel for Board of Review related issues.
- 213 Legal Services – Labor Negotiations:** Expenses paid to legal counsel for Labor related issues.
- 214 Audit Services:** Expenses related to auditing the financial statement of the Village.
- 215 MADACC:** Milwaukee Area Domestic Animal Control Commission related expenses.
- 217 Public Health Services:** Contracted services to the North Shore Health Department.
- 218 Board of Review:** Expenses related to Board of Review process.
- 219 Assessor:** Contracted Assessor services.
- 220 Utilities:** Electric and natural gas.
- 221 Communications:** Telephone and cell phone.
- 225 Computer Services:** Computer related software and internet maintenance and updates.
- 226 Fees:** Expenses for administering the Section 125, Health Reimbursement accounts, notary, and annual organization fees.
- 229 Financial Services/Bank Fees:** Expenses for bank checking account and trust management fees.
- 230 Materials and Supplies:** Materials used in the repair or cleaning of Village buildings.
- 300 Administrative:** Village Managers discretionary account.
- 310 Office Supplies:** All supplies necessary for use in operating office; paper, pencils, and data processing supplies, etc.
- 311 Postage:** All postage, stamps and post office charges for the mailing of letters, packages.
- 321 Dues & Subscriptions:** Expenses related to professional organizational publications and membership dues.
- 322 Training:** Training, conferences and seminars, including registration, tuition, and book fees.
- 324 Publications/Printing:** Cost of conveying information to citizens through newspaper, newsletter, etc.
- 350 Equipment Replacement:** All costs involved in replacing mechanical equipment of a major outlay nature, cost exceeds \$100 with a useful life of more than one year.
- 390 Public Relations:** Expenses related to resident and employee goodwill.



- 435 Baseball Field:** Materials and supplies associated with the maintenance of the baseball field.
- 500 Contingency:** Budgeted amount available to transfer to accounts for unexpected expenditures.
- 501 Zone “A” Fees:** Zone “A” Emergency Government expenses.
- 509 Pollution Liability Insurance:** Pollution liability insurance premiums.
- 510 General Liability:** Property and liability insurance premiums.
- 511 Automobile Liability:** Automobile liability insurance premiums.
- 512 Boiler Insurance:** Boiler liability insurance premiums.
- 513 Worker’s Compensation:** Workers compensation insurance premiums.
- 515 Commercial Crime Policy:** Commercial crime insurance premiums.
- 516 Property Insurance:** Property insurance premiums.
- 517 Public Official Bonds:** Public Official error and omission insurance premiums.
- 518 Police Professional:** Police Professional insurance premiums.
- 520 Tax Refunds/Uncollectible:** Villages portion of uncollected personal property taxes.
- 521 Claims:** Payment to residents for damages to mailboxes.
- 530 Auto Allowance:** Private vehicle expenses for travel within the metropolitan area by Village employees.
- 590 Deer Management Program:** Expense incurred to control the deer population.
- 591 Municipal Code:** Fees to codify the Villages municipal code book.
- 592 Code Enforcement:** Contracted services expense for enforcement of Village Municipal Code.
- 593 Zoning & Planning:** Contracted services expense for Village zoning and planning.
- 611 NSFD Station #5:** Debt Service payment for fire department- funds received from NSFD.
- 617 Principal Redemption on CWFL:** Principal payment for Clean Water Fund Loan.
- 618 Principal Redemption on Bond:** Principal payment on 1998 and 2005 GO Bond.
- 621 Interest on Bond:** Interest payment on 1998 and 2005 GO Bond.
- 623 Interest on State Trust Fund Loan:** Interest payments on 2003, 2004 and 2005 loans.
- 626 Interest on Clean Water Fund Loan:** Interest payment for Clean Water Fund loan.
- 803 Capital Equipment – DPW:** Capital equipment purchases for Department of Public Works.



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

806 Police Software Upgrade: Capital software upgrade purchases.

808 Sewer Repair: Capital sewer repair expenses.

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

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



GLOSSARY

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

