

Village of Bayside Wisconsin



2007 ANNUAL BUDGET

For Fiscal Year Beginning January 1, 2007

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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

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Bridget Gitlewski, Dispatcher
Gina Kleeba, Dispatcher
Tammie Kochevar, Dispatcher
Rachelle Naab, Dispatcher
Joseph Walton, Disp./Asst. Court Clerk



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Village Manager Budget Message

September 29, 2006

Village President Dickman
Village Board
Committee of the Whole members

It is with challenge and pleasure that I submit to the Village President and Board of Trustees the 2007 Village Manager's recommended budget. In our ever changing world and economy, there were several difficult decisions the staff faced in outlining the financial blueprint for the Village in 2007.

Among those challenges included the cost of fuel, rising energy prices, rising labor costs, health insurance costs, while at the same time maintaining the high expectation and level of service the residents of Bayside have come to expect. Coupled with the above challenges, the State's second year of levy limits of 2% placed on municipalities.

The total levy can increase by 2% plus debt service. A 2% increase equates to an increase of \$80,231, plus debt service of \$35,414. The 2007 recommended budget increases the total levy by 2.35%, including debt service. The total allowable increase for Bayside under the law is 2.88%.

With this said, there are no proposed service cuts in this year's budget. We are recommending the rubbish routes be consolidated into two days versus the current three days. This is being recommended for operational efficiency so that DPW can have an additional full day of dedicated DPW work, including facility maintenance, shouldering, ditching, sewer and road maintenance, increased maintenance of Brown Deer and Lake Drive, and other related tasks.

What does this mean for the taxpayer?

The 2006 Village tax rate was \$6.53. The proposed 2007 budget includes a tax rate of \$6.61/\$1,000. A \$300,000 home in 2007 would pay \$24 more annually, or \$2.00 per month for Village services. Including the proposed sewer fee, that same property owner would see an increase of a cumulative total of \$49/year, or \$4.08/month than in 2006. The increase from 2005 to 2006 was \$6.96/month.

Overall, expenditures and revenues are proposed to increase by 2.1%.

Budget Guidelines

In large part, this proposed budget reflects the nine guidelines set forth by the Village Board.

1. Accuracy in budgeting – continued examination and fresh look at ALL expenditures, large and small within the budget.

- **Examine historical trending in line items/accounts.**

Each line item was thoroughly examined to determine who, what, why, and how we spend money. We also examined historical spending patterns to determine why amounts have set been set where they are presently at, and adjusted accordingly if trends and patterns deemed so. The percentages on the far right of each row of the budget reflect the change from the 2006 budget to my 2007 recommendation.

- **Examine fleet management purchasing policies from a Village wide perspective versus a departmental perspective.**

The Village's fleet of vehicles has been examined and I am recommending the purchase of two police vehicles as requested; however both purchases will be for squads in lieu of one squad and one SUV. This will reduce the SUV fleet from 3 to 2 in the PD. Further analysis of vehicle purchasing will be conducted as the needs arise.

- **Examine special fund contributions to the general fund to ensure salary and other allocations are appropriately structured to reimburse the general fund**



(i.e. Sewer Fund salary allocations; Computer Services Fund-lack of salary allocation to general fund).

Desk audits were performed to more accurately reflect time spent in both the sewer fund and computer fund. Time allocations to the sewer fund have been modified and \$5,000 is proposed to be transferred from the computer fund to offset the time spent on working on matters related to this fund (4%).

2. Maintain any levy increase to within the State imposed levy limit legislation.

The total levy can increase by 2% plus debt service. A 2% increase equates to an increase of \$80,231, plus debt service of \$35,414. The 2007 recommended budget increases the total levy by 2.35%, including debt service. The total allowable increase under the law is 2.88%.

3. Continued exploration of service delivery efficiencies, developing a balanced budget that seeks to provide services at current levels without substantial impact to the property owner.

Continued efforts for shared services are on-going, primarily in the area of DPW equipment sharing. The joint North Shore Food Sanitarian was an additional initiative implemented that seeks to achieve this goal. The North Shore communities have also joined forces on the Emerald Ash Borer issue.

4. Account for employee compensation and benefits, including settlements with respective bargaining units, implementing changes from collective bargaining agreements, changes to the Village's health insurance, and examination of non-representative employee benefits.

The Village settled with its three respective bargaining units in 2005, and the contracts are settled through 2007. The 2007 proposed budget includes the respective wage increases of 2% for DPW, 3% for Police, and 2% on 1/1/07 and 1% on 7/1/07 for Dispatch. Non-reps are recommended to be dealt with through contingency monies.

Health insurance continues to be an area of large concern. The Village does not receive renewal rates until early November; however the budget reflects estimates of a 22% increase for health insurance and 8% for dental. Both percentage increases are within the range of what similar small groups have been experiencing with recent renewals.

5. Incorporate revised and updated financial policies and procedures into the formation of the budget.

The recently approved financial policies have been incorporated into the budget to the extent possible, and the general fund balance initiative will be addressed upon completion of the 2006 audit next year.

6. Incorporate Capital Improvements Program currently being developed into budget and financial plan for 2007 and the future.

Staff has prepared a Capital Improvement Plan looking out through 2020. The 2007 requests and recommendations are incorporated. The remaining years will be used as a planning tool to either appropriate allocate funds on an annual basis or coordinate to reduce the debt impact on the Village.

7. Implement the recommendations from the 2005 audit.

Many of the 2005 audit recommendations have been incorporated into the 2007 budget. The largest, and most impact, was the transition of the sewer utility to an enterprise fund. This transition has fully allocated the true costs of the sewer operation into the fund. This most impacted the sewer debt service, in combination with recent borrowing, which increased from 2005 by approximately \$100,000.

8. Continued funding of funds created in 2007 to maintain dedicated long term or future obligations, such as future retirement/insurance benefits, future building maintenance, health reimbursement account fund, and sewer equipment replacement fund.



All future obligation funds have been funded at levels similar to that of 2006.

9. Minimize, if not, incur no new borrowing as part of the 2007 budget.

No new borrowing is being recommended or incorporated into the 2007 budget.

10. Evaluate the sewer enterprise fund based on the upgrades to the system and requirements of MMSD, as well as the transition to an Enterprise Fund as they relate to the sewer user fee.

Sewer fund revenues are proposed to increase by 5.6%. This increase is primarily driven by the increased usage charges from MMSD (\$11,000), the increased debt load from the additional borrowing in 2006 and allocation from the enterprise fund transition.

The budget also reflects the increased need and requirements to maintain and operate the system. Several areas within the sewer budget were reduced to reflect the increased in-house operation and maintenance of the system, inclusive of purchasing jetting televising equipment through the sewer equipment reserve fund.

Additional Budget Highlights and Comments by Budget Area

General Government

- Contractual services includes monies for the required GASB 45 OPEB Study;
- New assessor contract incorporated, reducing the per parcel cost for assessment services by over \$10 per parcel;
- Benefit Administrative Fees for all departments were consolidated into one area;
- Wellness & Recognition monies were included to continue to the successful wellness initiative;
- Additional training allocated per employment contract and continued cross training of employees;
- Capital projects/purchases include computers and replacement public posting boards.

Public Safety

- Holiday, premium and shift differential pay broken out from regular salaries;
- TIME contract moved from police to dispatch to cost-share contract versus Bayside absorbing the entire cost;
- Includes recently approved IVACS contract;
- Fuel increase to reflect additional travel and higher projected gasoline prices;
- Capital projects/purchases include replacement photocopier and radar unit

Inspections

- Includes revenues and expenditures for the new Code of Compliance program.

Public Works

- One-half salary of one employee allocated to sewer;
- Vehicle maintenance/parts reduction due to the evaluation of vendors;
- Fuel costs remain the same due to changes in the operation of the fleet;
- Additional chemical costs due to Village's responsibility for Brown Deer and Lake Drive in 2007;
- Included is the replacement of the remaining street signs throughout the Village; initiative started in 2006.

Recreation & Leisure

- Costs for the salaries of the LX program will now be funded through the CDBG monies on an on-going basis, instead of tax levy.



Building & Maintenance

- Maintenance supplies, cleaning, HVAC Contract and utilities were consolidated into one area instead of scattered throughout budget to consolidate, think Village wide versus departmentally, save money, and reduce administrative time processing payments to different accounts.

Insurances

- Consolidated into one area instead of scattered throughout budget to consolidate, think Village wide versus departmentally, save money, and reduce administrative time processing payments to different accounts;
- Reduction in worker's compensation mod factor to .87 reduces premium by approximately \$7,000.

Sewer

- Change in salary allocations for general government and public works to reflect more accurately time allocated to sewer work;
- Increase of \$11,000 in MMSD charges to reflect actual usage charges for them;
- Decrease in contractual services, engineering, legal services, maintenance, equipment rental with the intent of purchasing jetter/televising equipment to meet increased need and regulations of DNR, MMSD, CMOM requirements;
 - Paid in part out of the sewer equipment reserve fund;
 - Cost advantageous in long-run.
- Creation of enterprise fund reflects actual debt service plus 2005/2006 additional borrowings increases line item by approximately \$100,000 since 2005.

Computer Services

- Change in salary allocations for police to reflect time spent working in this area, (\$5,000 or 4% of time of Chief);
- Capital projects/purchases include replacement police department computers and router;
- Future hardware purchase allocation of \$8,000 annually included to be designated as part of CIP.

Dispatch

- TIME contract moved from police to dispatch to cost-share contract versus Bayside absorbing the entire cost.

Capital Fund

- **Dispatch:** Third dispatch work station and equipment included at Bayside contribution \$37,500 funded through grant monies, overall \$100,000 project.
- **CDBG:** \$41,500 in funds allocated for the restoration of Lion's Gates.
- **Police:** Replacement of two police vehicles (\$48,000) funded through property tax levy. Both vehicles will be for squads in lieu of one squad and one SUV. This will reduce the SUV fleet from 3 to 2 in the PD. Further analysis of vehicle purchasing will be conducted as the needs arise. The existing Green SUV will be transferred to DPW and blue explorer will be sold.
 - Differential between the Crown Vic and Tahoe: 2005, \$6,452; 2006, \$11,777.
- **Public Works:** Equipment to be replaced through the DPW equipment reserve fund.
 - Replacement of a mower, purchasing a mower, snow blower combo unit to mow plus maintain the additional sidewalks on Brown Deer, Lake Drive and Port Washington Road;
 - Trade in and replacement of the 1996 skid steer loader;
 - Replacement of 1 ton pickup/plow with same, including utility type style for additional sewer work-combo between sewer and DPW.



The recommended budget I believe achieves the balancing act of property tax levy and total impact on the taxpayer while at the same time maintaining the Village's high service level and financial position as best as it can for the upcoming years.

I would like to thank the staff, particularly Village Clerk/Treasurer Lynn Galyardt, Department Heads, Administrative Services staff and others who participated in the development to the 2007 budget. I look forward to discussing and working with the Village Board and various committees in crafting the 2007 financial blueprint for the Village.

Respectfully Submitted,

Andy Pederson
Village Manager



Background / General Information

2006 Miscellaneous Statistics

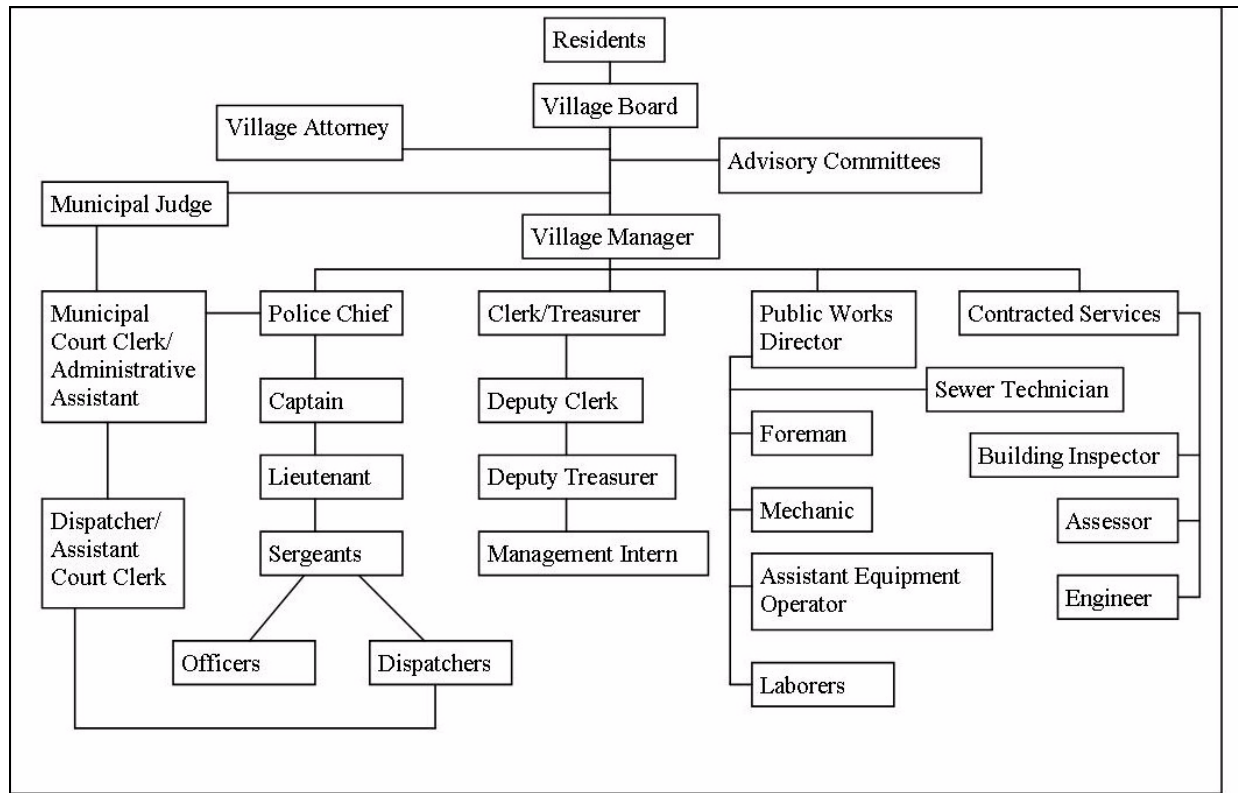
<p>General Date of Incorporation: February 13, 1953 Form of Government: Village Manager Area in Square Miles: 2.39 acres Population: 4,263 Number of Full-Time Positions: 34 Number of Part-Time Positions: 3 Number of Seasonal Positions: 3 Equalized Valuation: \$621,900,500</p> <p>Public Safety Number of Sworn Police Officers: 14 Number of Police Stations: 1 ISO Rating: 2/5 Number of Fire Stations: 1</p>	<p>Community Activities Acres of Parkland: 7.99 Number of Parks: 1</p> <p>Infrastructure Miles of County Highway System: 0.89 Miles of Local Roads and Streets: 22.91</p> <p>Private Wells: 1,066 Water Trusts: 4 Homes Served by Water Trusts: 275 Homes Served by Contract: 452</p>
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Staff by Department

Fund/Department	2002	2003	2004	2005	2006	2007
General Fund:						
Village Board	7	7	7	7	7	7
Manager's Office	1	1	1	1	1	1
Admin Services	4	4	4	4	3.75	3.5
Police	15	14	14	14	14	14
Dispatch	8	7	6	7	7	7
Municipal Court	1	1	1	1	1	1
Public Works	10	9	9	9	9	8.5
Seasonal	4	4	4	4	3	3
Recreation & Leisure	.25	.25	.25	.25	.25	.25
Sewer Utility:						
Sewer	0	0	0	0	0	.5
TOTALS:	50.25	47.25	46.25	47.25	46	45.75



Organizational Chart



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.

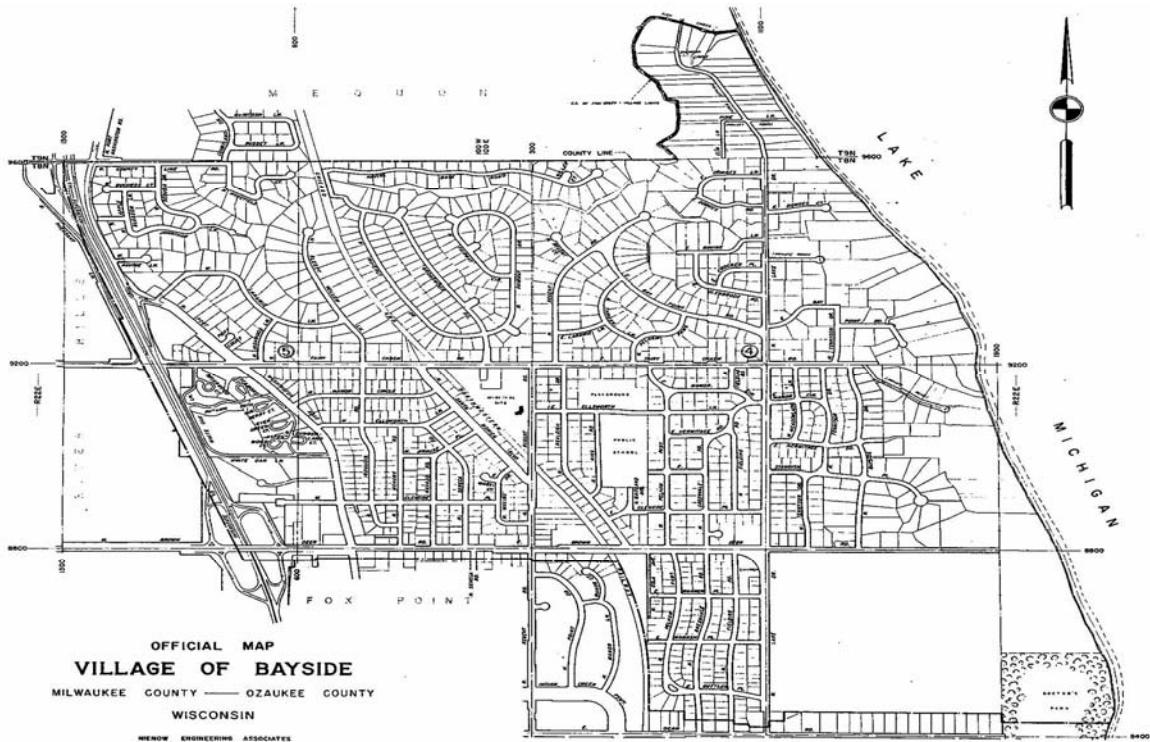
The first village office was located in the original wing of Bayside School. In 1955 the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Public Safety Department was built in 1999. You will find this building at 9075 North 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.

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 Manager 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 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 four water trusts in Bayside: 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.

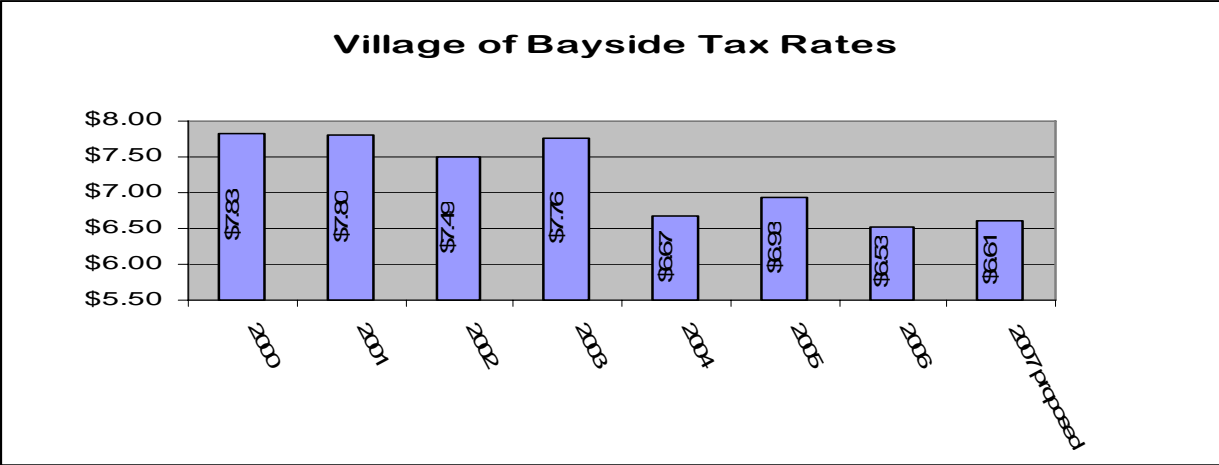


2007 Budget Guidelines

Approved by Village Board

September 7, 2006

1. Accuracy in budgeting – continued examination and fresh look at ALL expenditures, large and small within the budget.
 - Examine historical trending in line items/accounts.
 - Examine fleet management purchasing policies from a Village wide perspective versus a departmental perspective.
 - Examine special fund contributions to the general fund to ensure salary and other allocations are appropriately structured to reimburse the general fund (i.e. Sewer Fund salary allocations; Computer Services fund-lack of salary allocation to general fund).
2. Maintain any levy increase to within the State imposed levy limit legislation.
3. Continued exploration of service delivery efficiencies, developing a balanced budget that seeks to provide services at current levels without substantial impact to the property owner.
4. Account for employee compensation and benefits, including settlements with respective bargaining units, implementing changes from collective bargaining agreements, changes to the Village's health insurance, and examination of non-representative employee benefits.
5. Incorporate revised and updated financial policies and procedures into the formation of the budget.
6. Incorporate Capital Improvements Program currently being developed into budget and financial plan for 2007 and the future.
7. Implement the recommendations from the 2005 audit.
8. Continued funding of funds created in 2006 to maintain dedicated long term or future obligations, such as future retirement/insurance benefits, future building maintenance, health reimbursement account fund, and sewer equipment replacement fund.
9. Minimize, if not, incur no new borrowing as part of the 2007 budget.
10. Evaluate the sewer enterprise fund based on the upgrades to the system and requirements of MMSD, as well as the transition to an Enterprise Fund as they relate to the sewer user fee.



2007 BUDGET SUMMARY

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
General Fund Revenues						
Property Taxes	\$2,324,871	\$2,385,044	\$2,385,045	\$2,385,045	\$2,430,915	1.9%
Intergovernmental Revenue	631,241	615,729	452,423	623,266	620,594	0.8%
Grants/Aids	27,094	27,636	27,636	46,403	33,038	19.5%
Building Inspections	55,778	49,150	40,762	51,010	63,750	29.7%
License/Permits	23,700	19,500	16,279	17,795	19,400	-0.5%
Services Fees	84,973	79,725	57,461	79,300	73,000	-8.4%
Proceeds from Equipment Sale	12,078	18,000	14,994	14,994	14,300	-20.6%
Fines & Forfeitures	57,001	70,000	42,064	67,000	70,000	0.0%
Interest Earnings	77,781	114,343	123,225	160,000	118,000	3.2%
Misc Revenue	50,710	35,543	35,596	49,921	42,543	19.7%
Total Revenues	\$3,345,227	\$3,414,669	\$3,195,486	\$3,494,734	\$3,485,540	2.1%
General Fund Expenditures						
General Government	\$639,440.15	\$571,922.00	\$390,652.05	\$570,789.00	576,087	0.7%
Public Safety	1,642,266	1,701,427	1,031,801	1,676,923	1,706,673	0.3%
Public Works	825,184	826,255	478,155	766,646	880,395	6.6%
Parks	7,409	8,418	4,346	8,188	8,438	0.2%
Zoning, Planning & Engineering	8,336	12,500	1,422	9,750	7,500	-40.0%
Building Inspection	34,149	25,175	17,868	23,150	35,100	39.4%
Building & Maintenance	99,423	88,000	57,049	92,375	90,500	2.8%
Insurance	116,440	123,264	85,620	123,306	114,102	-7.4%
Contingency	-	50,859	-	50,859	56,744	11.6%
Other Financing Uses	13,460	6,850	6,850	18,067	10,000	46.0%
Total Expenditures	\$3,386,108	\$3,414,669	\$2,073,763	\$3,340,054	\$3,485,540	2.1%
Fund Balance Applied	\$7,605	\$0	\$0	\$0	-	0%
Designated Gen Fund Bal	6,052	6,052	4,708	24,500	61,484	-
Undesignated Gen Fund Bal	\$792,654	\$792,654	\$1,841,560	\$779,928	\$816,912	3.1%
Special Revenue Funds						
R - Sewer Fund	\$448,705	\$495,080	\$495,061	\$520,620	\$564,250	14.0%
R - Community Rec Services	16,602	4,900	3,415	23,067	16,000	226.5%
R - Community Development	-	5,000	5,000	5,000	5,000	0.0%
R - Computer Services Fund	23,412	18,800	21,836	21,836	18,800	0.0%
R - Police Special Fund	1,860	-	224	235	30	0%
R - Library Fund	125,527	132,123	132,123	132,123	134,827	2.0%
R - NSFD Fund	675,306	714,631	715,171	715,171	713,551	-0.2%
R - Dispatching Services	373,164	391,957	340,490	391,956	399,634	2.0%
R - MDC Infrastructure	-	-	57	-	20	0%
E - Sewer Fund	337,127	1,211,556	527,610	1,119,946	567,262	-53.2%
E - Community Rec Services	29,371	11,750	4,112	15,800	16,000	36.2%
E - Community Development	2,500	7,500	23,375	23,500	5,000	-33.3%
E - Computer Services Fund	23,412	8,000	46,535	46,535	25,500	218.8%
E - Police Special Fund	61,796	18,509	17,335	18,509	1,200	-93.5%
E - Library Fund	125,527	132,123	89,621	132,123	134,827	2.0%
E - NSFD Fund	675,306	714,631	541,014	715,171	713,551	-0.2%
E - Dispatching Services	308,332	393,015	216,497	390,633	409,634	4.2%
E - MDC Infrastructure	\$15,032	\$20,000	\$475	\$475	10,000	-50.0%
Fund Balance Used	\$0	\$16,566	\$0	\$0	\$86,461	421.9%
Special Rev Fund(s) Bal	\$1,724,761	\$1,680,795	\$2,019,644	\$191,390	\$172,665	-
Debt Service Fund						
Revenues	\$3,011,570	\$772,220	\$772,233	\$772,233	\$831,420	8%
Expenditures	4,351,648	946,907	796,049	796,050	831,420	-12%
Other Financing Sources	939,545	174,687	\$0	0	-	-100%
Fund Balance Applied	\$405,309	\$0	\$0	\$0	-	0%
Fund Balance	(\$400,533)	\$0	\$26,843	\$0	\$0	0%
Capital Fund						
Revenues	\$1,565,237	\$412,033	\$115,249	\$442,232	\$187,747	-54.4%
Expenditures	1,479,356	590,054	33,080	644,521	258,175	-56.2%
Other Financing Sources (Use)	890,963	406,000	406,000	406,000	-	-100.0%
Fund Balance Applied	0	515,553	0	0	70,428	-86.3%
Fund Balance	\$695,862	\$453,589	\$721,645	\$134,877	\$64,449	-85.8%
Property Tax Levy	\$3,862,969	\$4,016,351	\$4,016,352	\$4,016,352	\$4,110,472	2.34%
Assessed Valuation	\$557,582,270	\$614,619,530			\$621,900,500	
Property Tax Mill Rate	\$6.93	\$6.53			\$6.61	

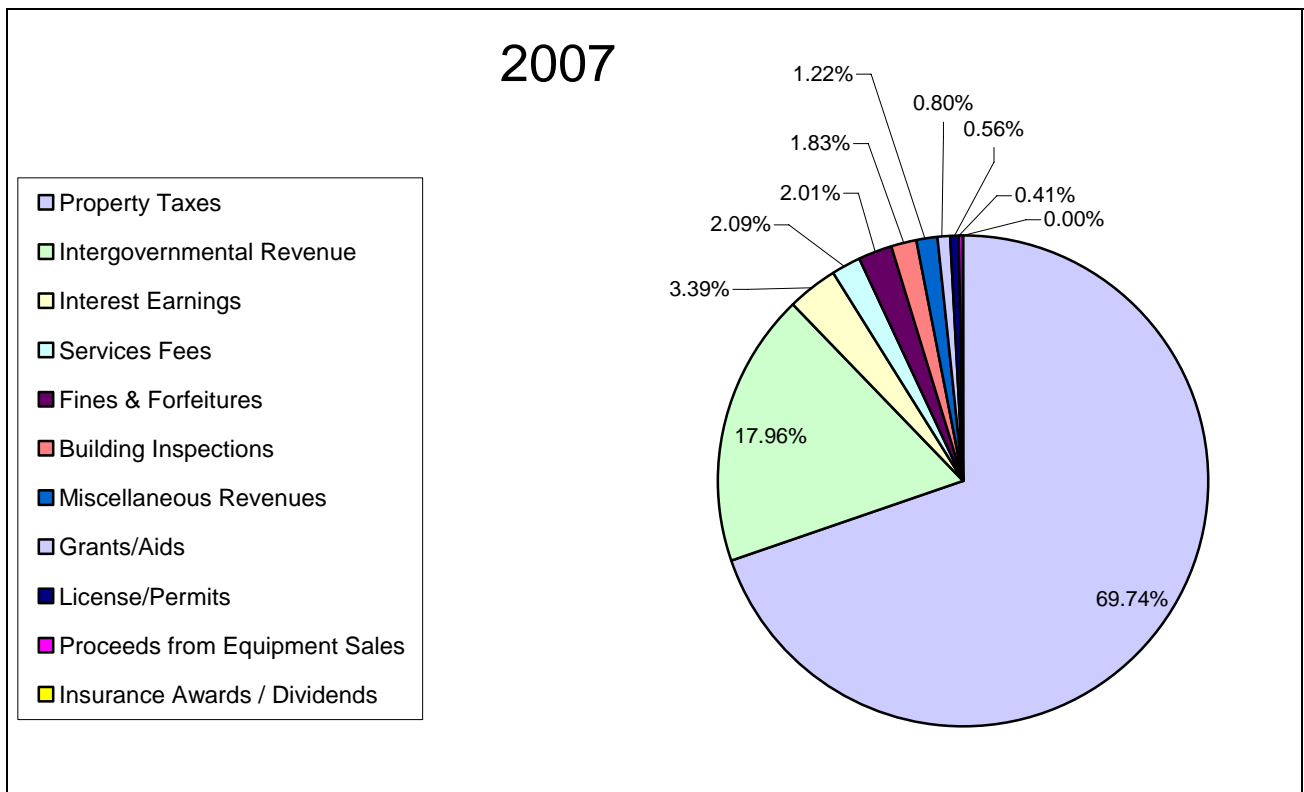
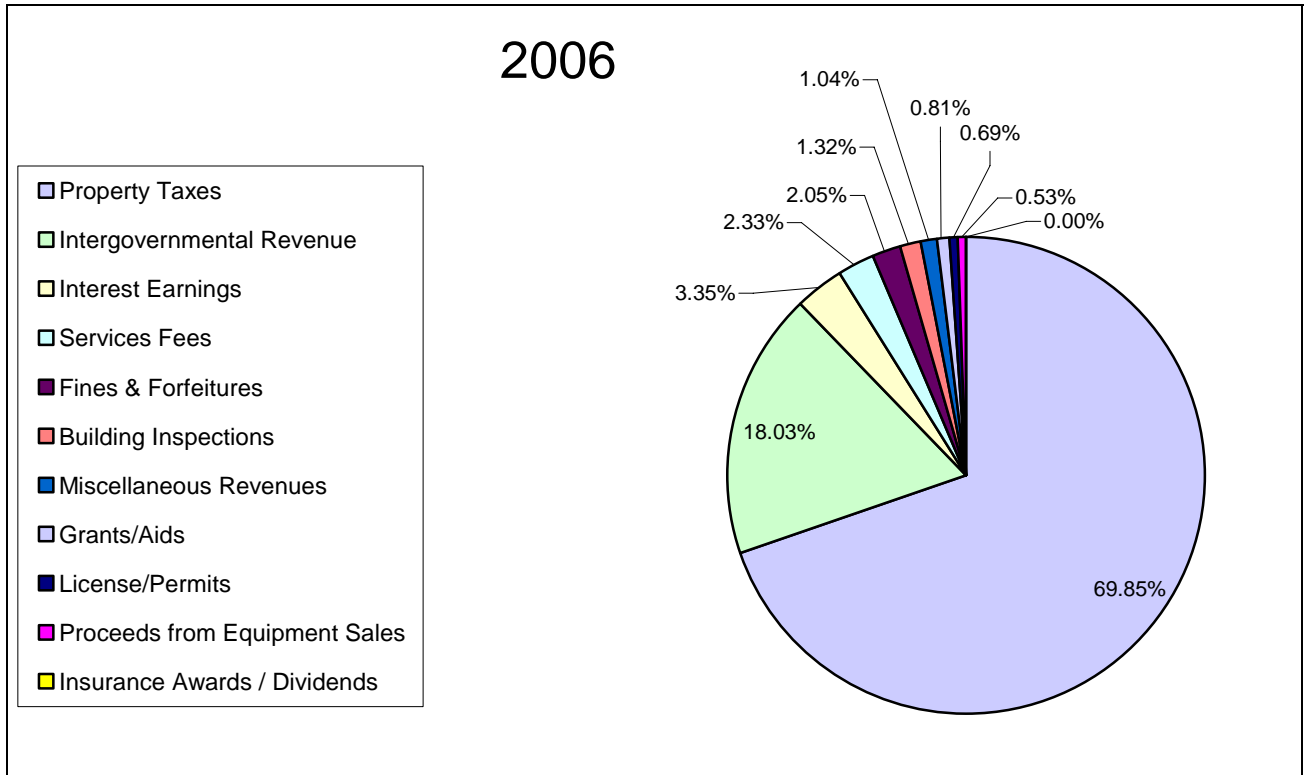


GENERAL FUND REVENUE DETAIL

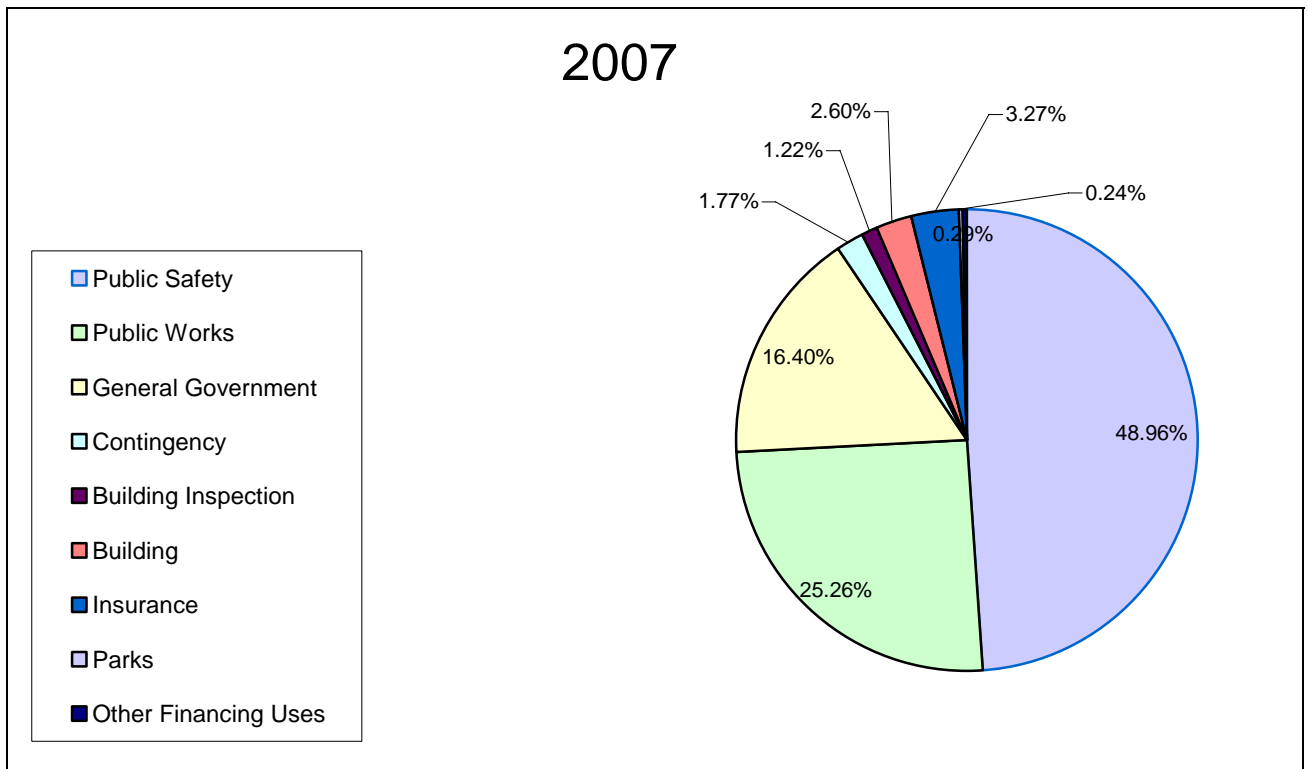
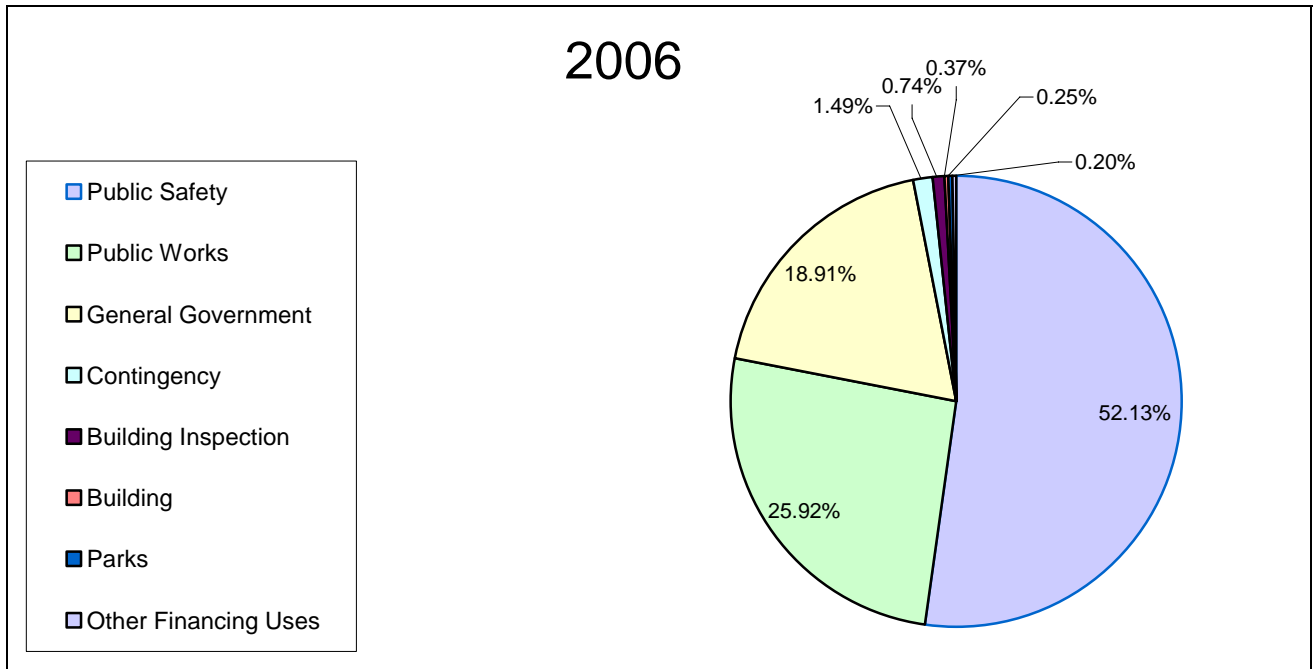
Taxes and Shared Revenues	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$2,316,982	\$2,385,044	\$2,385,045	\$2,385,045	\$2,426,733	1.7%
Omitted Property Tax	7,889	-	-	-	4,182	0%
Interest - Delinquent Taxes	27,812	13,250	19,728	19,728	16,000	20.8%
Audubon Payment	27,094	27,636	27,636	27,636	28,000	1.3%
Intergovt Grants/Aids	-	-	-	18,767	5,038	0%
Intergovt Rev/Muni Court	10,081	10,581	8,849	10,581	10,898	3.0%
State Shared Revenue	95,229	94,681	14,202	94,681	94,696	0.0%
Recycling Grant	33,245	32,000	33,237	33,237	33,800	5.6%
Exempt Computer Aid	16,741	10,238	16,606	16,606	13,719	34.0%
State Transportation Aid	366,461	354,597	265,897	354,529	353,141	-0.4%
Aid in Lieu of Taxes	109,483	113,632	113,632	113,632	114,340	0.6%
Subtotal	\$3,011,017	\$3,041,658	\$2,884,832	\$3,074,442	\$3,100,547	1.9%
Inspection Revenues						
Administrative Fee	\$9,622	\$8,400	\$6,901	\$9,000	\$12,500	48.8%
Electrical Permits	8,873	7,250	6,201	8,000	7,500	3.4%
HVAC Permits	5,182	3,500	3,329	4,000	3,750	7.1%
Building Permits	15,926	20,000	16,253	20,000	20,000	0.0%
Plumbing Permits	12,125	6,000	4,918	6,000	6,000	0.0%
Miscellaneous Permits	-	-	10	10	-	0%
Residential Code Compliance	4,050	4,000	3,150	4,000	14,000	250.0%
Subtotal	\$55,778	\$49,150	\$40,762	\$51,010	\$63,750	29.7%
License and Permit Revenue						
Operator's Licenses	\$2,175	\$1,825	\$700	\$700	\$1,000	-45.2%
Electrical Contractor Licenses	5,197	4,600	4,640	4,800	4,600	0.0%
Liquor Licenses	3,600	3,600	4,210	4,210	3,800	5.6%
Food Licenses	915	900	-	-	-	-100.0%
Cigarette License	400	400	400	400	400	0.0%
Bicycle License	40	50	60	60	50	0.0%
Dog & Cat License	2,118	1,600	1,379	1,500	1,500	-6.3%
Occupancy Permits	1,160	100	180	200	200	100.0%
Alarm Company/Permit Fees	1,650	1,750	1,550	1,550	1,500	-14.3%
Culvert Permits	750	550	375	550	550	0.0%
Fill Permits	-	-	-	-	2,000	0%
Home Occupation Fees	25	25	-	25	25	0.0%
Rummage Sale Permits	195	175	110	125	125	-28.6%
Sign Permits	2,800	2,500	350	500	500	-80.0%
Conditional Use Permits	2,500	1,250	2,275	2,500	2,500	100.0%
Board of Zoning Appeals Fees	-	-	500	500	500	0%
Special Event Permit Revenue	175	175	50	175	150	-14.3%
Subtotal	\$23,700	\$19,500	\$16,779	\$17,795	\$19,400	-0.5%
Services Fees/Misc						
Cable Franchise Fees	\$53,435	\$45,000	\$40,670	\$53,000	\$53,000	17.8%
Fines & Forfeitures	57,001	70,000	42,064	67,000	70,000	0.0%
Court Case Re-Opening Fees	50	100	150	200	100	0.0%
Property Status Revenue	120	120	120	120	120	0.0%
Publication Fees	400	325	350	400	350	7.7%
Data Sales	1,664	1,500	678	800	750	-50.0%
Newsletter Advertising	-	-	7,040	7,500	6,000	0%
Special Pickups	8,516	6,500	4,586	6,500	6,500	0.0%
Equipment Rental - Sewer Fund	16,202	25,000	9,034	15,000	10,000	-60.0%
Facilities Rental	420	400	246	400	400	0.0%
Interest	109,517	114,343	124,776	160,000	118,000	3.2%
Unrealized & Realized Gain/Loss	(31,736)	-	(1,551)	-	-	0%
Miscellaneous Revenue	4,656	4,000	4,854	5,000	3,000	-25.0%
Copies	424	400	277	400	400	0.0%
False Alarm Fees	6,000	2,500	2,575	4,000	2,750	10.0%
Recycling	15,985	16,173	2,750	16,173	16,173	0.0%
Equipment Sales - Police	12,078	13,000	14,994	14,994	7,300	-43.8%
Equipment Sales - DPW	-	5,000	-	-	7,000	40.0%
Subtotal	\$254,732	\$304,361	\$253,613	\$351,487	\$301,843	-0.8%
Total General Fund Revenues	\$3,345,227	\$3,414,669	\$3,195,986	\$3,494,734	\$3,485,540	2.1%



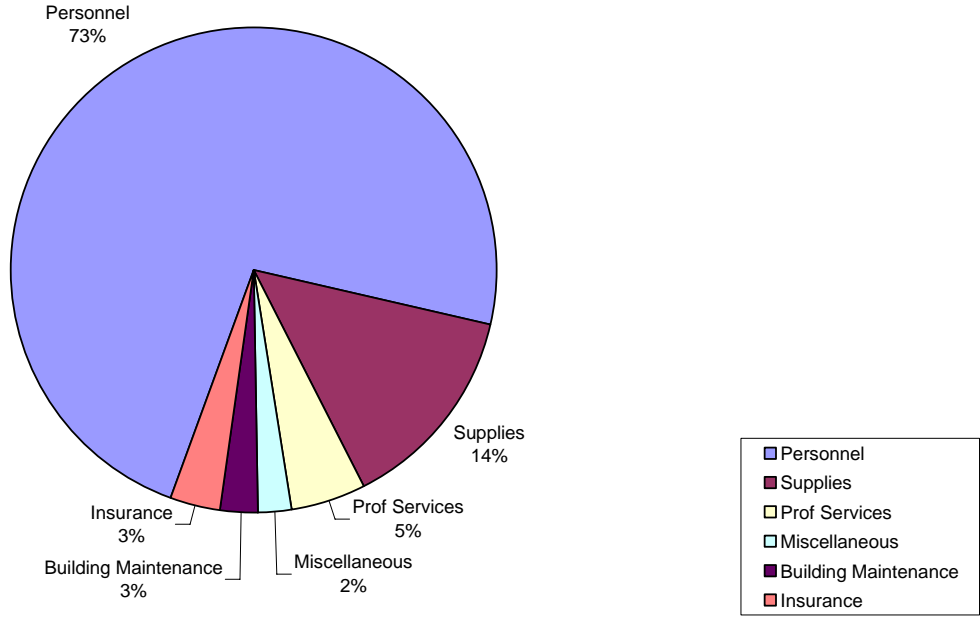
2006 & 2007 GENERAL FUND REVENUE SOURCE COMPARISON



2006 & 2007 GENERAL FUND EXPENDITURE BY FUNCTION



Village of Bayside General Fund Expenditures by Sub Category



2007 FUND BALANCE OVERVIEW

Fund	2004 Actual	2005 Actual	2006 Projected	2007 Proposed
General Fund – 010				
Undesignated General Fund - 010	833,534	786,682	755,428	755,428
Designated Future Building Maint. - 010	0	0	2,000	4,000
Designated Health Reimbursement Account - 010	0	6,051.50	1,500	10,484
Designated Retirement Benefit - 010	0	0	21,000	47,000
Sewer Fund - 020				
Undesignated Sewer Fund - 020	381,441	1,603,673	54,526	53,000
Designated Health Reimbursement Account - 020	0	0	400	400
Designated Equipment Reserve - 020	0	36,000	76,100	31,100
Designated CWFL Reserve - 020	0	0	0	61,000
Community Recreation Fund - 021	0	0	0	0
Community Development Authority Fund - 023	17,500	17,500	1,722	1,722
Computer Services Fund - 024				
Undesignated Computer Services Fund - 024	25,556	25,556	8,621	2,377
Designated Future Hardware Purchase				8,000
Police Special Revenue Fund - 025				
Designated Assets Forfeiture - 025	0	0	759	759
Designated Dare - 025	0	0	1,650	1,650
Undesignated Fund Balance - 025	0	29,637	8,954	7,784
North Shore Library Fund - 026	0	0	0	0
North Shore Fire Department Fund - 027	0	0	0	0
Dispatching Services Fund - 028				
Undesignated Dispatch Fund - 028	28,196	26,846	16,070	6,070
Designated Health Reimbursement Account - 028	0	1,350	4,500	4,500
Designated Future Retirement - 028	0	0	1,000	1,000
MDC Infrastructure Fund - 029	14,053	14,053	14,053	4,053
Debt Service Fund - 030	0	0	0	0
Capital Project Fund - 040				
Undesignated Capital Fund - 040	85,426	75,426	21,753	5,000
Designated Road Reserve - 040	610,436	610,436	46,124	46,124
Designated DPW Equipment - 040	0	0	67,000	13,325

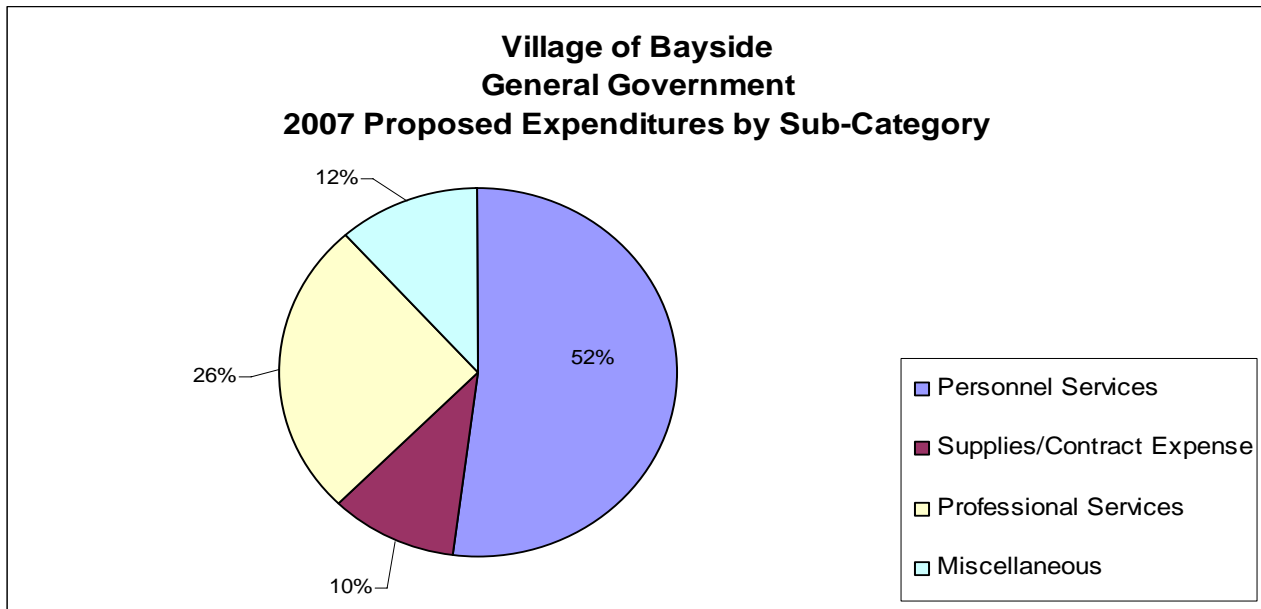


General Government

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.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
Personnel Services	355,235	311,682	193,404	308,231	333,460	7.0%
Supplies/Contract Expense	62,428	59,580	46,217	62,759	64,858	8.9%
Professional Services	214,384	178,835	132,148	178,852	166,023	-7.2%
Miscellaneous	7,393	72,684	18,883	71,806	73,059	.5%
TOTAL	639,440	622,781	390,652	621,648	637,400	1.7%



Staffing

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Proposed
Village Manager	1	1	1	1	1
Clerk / Treasurer	0	0	0	1	1
Clerk	1	1	1	0	0
Treasurer	1	1	1	0	0
Deputy Clerk / Treasurer	0	0	0	1	0
Deputy Clerk	1	1	1	0	1
Deputy Treasurer	1	1	1	0	1
Assistant Clerk / Treasurer	0	0	0	1	0
Administrative Assistant	0	0	0	1	0
Management Intern	0	0	0	0	1
TOTALS	5 FT	5 FT	5 FT	3 FT / 2 PT	3 FT / 1 PT / 1 LTE



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.

2007 Goals

1. **Continued analysis of Village provided services, including operational and service analysis, exploring all alternatives in development of the 2007 Village budget with levy limits. Continued exploration of shared services, including police operations, DPW operational analysis, inspection services, technology, and others as they may arise.**

Implementation Plan: On-going evaluation of how and why we do services is essential to meeting the increased demands with fewer resources. In addition to consolidation, we will examine all service areas and costs to become more efficient.

Fiscal Impact: Target is to examine all expenditures and revenue, with a goal of seeking \$100,000 in savings or alternative revenue sources.

Estimated Completion Date: Continual

2. **Commence labor negotiations with each of the three unions in the Village, all of which contracts expire December, 2007.**

Implementation Plan: Negotiations with the three unions are scheduled to commence September, 2007. Objective is to balance the financial resources and impact of the Village and its taxpayers versus keeping the employees competitive in the marketplace.

Fiscal Impact: Personnel costs, both wages and insurance, are by far the largest portion and have the greatest impact on the Village budget.

Estimated Completion Date: March, 2008

3. **Jointly research with employee groups, unions, and Village insurance representatives, health and dental insurance alternatives. Continued emphasis on health/wellness committee/program.**

Implementation Plan: Working collectively, both management and unions will enhance the Village's ability to address these issues. Continued wellness programs and alternative approaches to insurance will be examined and implemented.

Fiscal Impact: Personnel costs, both wages and insurance, are by far the largest portion and have the greatest impact on the Village budget.

Estimated Completion Date: December, 2007

4. **Continued work with the CDA to investigate opportunities for community and economic development, and redevelopment.**



Implementation Plan: The CDA continues to examine methods to increase the tax base and look toward more defined growth in 2007.

Fiscal Impact: Enhanced examination of ways to strengthen and grow the Village's tax base will become increasingly important as revenue becomes more difficult to generate.

Estimated Completion Date: Continual

5. Continued development of benchmarking activities in operational planning.

Implementation Plan: Increased quantitative data and benchmarks will be incorporated into the 2007 budget and be built upon each year to increase operational efficiencies and standards to enhance productivity in operations.

Fiscal Impact: Benchmarking will assist in creating greater efficiencies and standards to enhance productivity in operations.

Estimated Completion Date: December, 2007

6. Formalize and update where necessary all aspects of human resources, employee handbook, safety, and administrative, operating policies and procedures.

Implementation Plan: The employee handbook was last updated in 2004. Also, implement the recommendations of the recently completed safety audit.

Fiscal Impact: Village provided fringe benefit levels and employment practice policies will be examined.

Estimated Completion Date: August, 2008

7. Continued emphasis on the labor-management committee for all departments to facilitate enhanced dialogue and decision making.

Implementation Plan: Labor-management has been a valuable source of communication and dialogue to enhance the health and morale of the organization.

Fiscal Impact: Enhanced examination of services.

Estimated Completion Date: Continual

8. Implementation of the CDBG project(s), such as coordinate activities to restore the Lion's Gates.

Implementation Plan: Complete CDBG applications and coordinate restoration activities. Obtain historical status for Lions Gates.

Fiscal Impact: Non-property tax expense.

Estimated Completion Date: October, 2007

9. Work in conjunction with other North Shore communities to develop a Village-wide comprehensive plan, meeting the goals of 2010 Smart Growth Legislation.

Implementation Plan: Work collectively with other North Shore communities to apply for grant funding from state for mandated comprehensive plan law.

Fiscal Impact: Shared consulting costs.



Estimated Completion Date: June, 2010

10. **Continue to develop and maintain positive working relationships, mutual respect and trust with the Village Board, employees, department heads, and the community.**

Implementation Plan: Outreach to the above parties through communication, trust and respect, will more fully develop relationships.

Fiscal Impact: Positive working relationships enhance productivity, create efficiencies, and more effectively use of resources.

Estimated Completion Date: Continual

11. **More fully develop relationships with members and organizations within the community, such as the Audubon Society, business owners, etc.**

Implementation Plan: The Village Manager through a variety of communication modes will continue to serve as a representative and contact for the Village of Bayside. The goal is to strengthen relations between the community and municipal government while serving as a point to transfer information on Village operations and seek community input.

Fiscal Impact: Continual

Estimated Completion Date: March 2008

12. **Develop Village organization succession and transition plan.**

Implementation plan: This plan would solidify job descriptions, standardize procedures and create a prioritization of duties. Key job elements could be identified and assigned in the event of change in personnel or in the event of an emergency.

Fiscal impact: The financial impact is allocation of staff time that is easily absorbed into current operations.

Estimated Completion Date: December, 2007

2006 Accomplishments

1. **Continued exploration of shared services, including police consolidation study, inspection services, technology, and others as they may arise.**
 - **Status: Continual** - In conjunction with the other North Shore municipalities, shared services continues to be a prime discussion point. The communities are currently working with SEWRPC on the WIFI study; as well as the North Shore Technology Committee on other technology issues. The group is discussing possible ways to enhance building inspection services through cooperative efforts. Enhanced equipment sharing between DPW's has also resulted this year.
2. **Jointly research with employee groups, unions, and Village insurance representatives, health and dental insurance alternatives.**
 - **Status: Completed** - Both the health and dental plans were changed this year. The health plan included the implementation of deductibles, higher co-pays and additional premium sharing. The dental plan increased the level of benefit and reduced the cost by changing carriers. Developed health reimbursement accounts for Village employees. We will soon begin the process for 2007 renewals.
3. **Continued work with the Community Development Authority to investigate opportunities for community and economic development.**
 - **Status: Continual** - The CDA has actively examined potential opportunities for redevelopment in the Village, and continues to do so.



4. **Formulate Pre-Purchase Residential Code Compliance Ordinance recommendation for Village Board consideration.**
 - **Status: Completed** - The Pre-Purchase Residential Code of Compliance program was drafted and approved by the Village Board. Various communication methods have been employed to promote and advertise the program, which will become effective October 1, 2006.
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.**
 - **Status: Continual** - As part of the 2007 budget, I will propose a Village wide operational assessment study, examining service delivery from all departments in the organization, seeking cost-effective alternative methods for providing similar levels of service. Many of these items will also be reflected in the 2007 budget, such as the reorganization of the Administrative Services Department, Public Works operations, etc.
6. **Monitor DOT - Brown Deer Road/Lake Drive road reconstruction project; local road maintenance projects, and North Lake Drive road project.**
 - **Status: In Progress** - Phase 1 of the project is complete. Staff efforts in the project were intensified due to the sewer backups, but in summary, all Village Departments have worked cooperatively and efficiently in addressing issues associated with the project. Phase 2 of the project began in August.
7. **Develop short and long term Capital Improvement Program, inventory equipment, usage, and useful life, and develop a replacement schedule for planning and budgetary purposes.**
 - **Status: In Progress** - The initial draft has been completed, is included in the packets, and will be discussed as part of the budget process.
8. **Work with, facilitate and or complete, in conjunction with the MMSD and DNR, the Basin 2 Sewer Rehabilitation Project; North Lake Drive lift station project.**
 - **Status: In Progress** - The \$1.9 million Village public infrastructure project, including BA-2, MMSD Force main, N. Lake Drive lift station and local road repaving project is currently underway and scheduled to be completed in November.
9. **Implementation of CDBG projects, such as the Ellsworth Park Tot Lot. Coordinate activities to restore Lion's Gates.**
 - **Status: In Progress** - Staff has received all approvals for the Ellsworth Park playground equipment. We hope to have the project completed by the end of October.

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.

2007 Goals

1. **Comprehensive redesign/update of the Village web site including a more user-friendly, accessible site for the residents as well as an employee intranet for internal use. Enhance e-service delivery to provide 24 hour online resource.**

Implementation plan: Administrative Services Staff will develop an overall roadmap for the website and work with the vendor to redesign the website layout and functionality. In addition, Administrative Services staff will create the website content and work with appropriate departments to generate



specific content according to the associated mission and goals of each individual department.

Fiscal impact: Minimal, primarily staff time.

Estimated completion date: March, 2007

2. Continue cross training of employees to promote department efficiencies and knowledge.

Implementation plan: Staff will document new procedures in detail, as well as update any currently in place, to assist others in performing these tasks should it be necessary. This cross-training will result in an analysis of the ways in which duties are being completed, offering a fresh look and new approach to improve efficiency. Continued training through Municipal Clerk and Treasurer's Institute will be provided.

Fiscal impact: Budgeted.

Estimated completion date: December, 2007

3. Create Comprehensive Outdoor Recreation Plan to provide opportunity for additional funding of parks, natural resources, etc.

Implementation plan: The comprehensive plan will be prepared in accordance with Wisconsin Department of Natural Resources criteria. The plan will serve as a basis for future recreation planning and as a tool for eligibility for the Stewardship Local Assistance Grants through the DNR.

Fiscal impact: Minimal, staff time.

Estimated completion date: April, 2007

4. Develop/Implement Employee Wellness Initiatives.

Implementation plan: Staff will form a committee which will include a representative from each department that will meet regularly to develop new ideas to improve the overall health of Village employees.

Fiscal impact: Allocation of staff time absorbed into current operations.

Estimated completion date: Continual

5. Comply with GASB 45 to be implemented in 2008, requiring an actuarial study of other post employment benefits (OPEB).

Implementation plan: Research various Actuarial Companies and request quotes.

Fiscal impact: Approximately \$6,000 to \$7,500. Budgeted.

Estimated completion date: July, 2007

6. Complete Fiscal Condition Analysis of Village finances.

Implementation plan: Clerk/Treasurer will be responsible for providing the analysis. The report will detail a number of measures and standards that provide an overall snap shot of the Village's fiscal health.

Fiscal impact: Analysis will be completed in-house.

Estimated completion date: May, 2007



7. Evaluate Building Inspection processes, permit and fee structure.

Implementation plan: Administrative Services staff will review and outline the current building inspection processes, permit, and fee structures in order to identify any opportunities to centralize functions and streamline operations.

Fiscal impact: Allocation of staff time absorbed into current operations.

Estimated completion date: July, 2007

8. Develop employee opinion survey to seek input in enhancing the work environment.

Implementation plan: The object of the survey will be to assess the overall needs, desires, and attitudes of Village employees regarding Village personnel, Village services, and municipal structure. Developed in January, 2007. Distributed and summarized in spring.

Fiscal impact: The cost associated to an employee opinion survey will be minimal. The survey will be developed and analyzed using in-house staff rather than contracting for market research services. The employee opinion survey will be a joint effort between Administrative Services and the Village Managers Office.

Estimated completion date: March, 2007

9. Coordinate/Enhance Village sponsored community events, as well as explore additional opportunities.

Implementation plan: Administrative Services staff, along with other departments who were involved with the planning or day-of support, will meet after each event to discuss/review the success of the event, offering suggestions to improve or to enhance the event in the future.

Fiscal impact: The financial impact is allocation of staff time.

Estimated completion date: Continual

10. Complete 2006 Village audit.

Implementation plan: Discuss with Virchow Krause the development of an appropriate time frame and coordination of any additional support in order to have the field work completed.

Fiscal impact: Contractual agreement between the Village and Virchow Krause. Budgeted.

Estimated completion date: June, 2007

11. Develop Department Transition and Succession Plan (procedures, policies, backup training, and staff preparedness, etc.).

Implementation plan: This plan would solidify job descriptions, standardize procedures and create a prioritization of duties. Key job elements could be identified and assigned in the event of change in personnel or in the event of an emergency.

Fiscal impact: Staff time.

Estimated completion date: August, 2007



12. Continue improving access to more licensing application forms on the web site.

Implementation plan: The redesigning of the Village's website will include this as part of the process. Any new licensing applications will be formatted in PDF and placed on the appropriate web page.

Fiscal impact: Staff time.

Estimated completion date: June, 2007

2006 Accomplishments

- 1. Continued implementation of transition and training for the department and all employees in their new positions.**
 - **Status: In Progress** - Cross-training and transition of staff into different positions has been an ongoing process. With the hiring of Sue Koleta-Peavy as Deputy Treasurer in February and the addition of Brian Yerges as a Management Intern this summer, the Department is working towards completing their training in their respective positions.
- 2. Continued implementation of the Statewide Voter Registration System, and to develop an annual schedule for election training for staff and election inspectors.**
 - **Status: On-going** - Statewide Voter Registration System training has been completed with "go live" being implemented with the September 12, 2006 election.
- 3. Formalize and update where necessary all aspects of human resources, safety, and administrative, operating policies and procedures.**
 - **Status: Continual** - Human Resource forms have been reviewed and updated as well as the operating policies and procedures.
- 4. Evaluate Village insurance and risk management services.**
 - **Status: Near Completion** - The Village's insurance is being evaluated. The Public Officials Bond portion of the insurance is in the process of being changed due to the combination of the Clerk/Treasurer duties.
- 5. Evaluate Village investment services.**
 - **Status: Completed** - Dana Investments Services is performing above expectations in the services they are offering. We have changed Custodian of the Trust itself to M&I. This was done at a cost savings (wire transfers were being charged to our account by JP Morgan/Chase for each transaction) as well as a convenience measure. The Village is able to transfer funds to the Trust more efficiently, increasing our investment earnings.
- 6. Continue education and training towards receiving Clerk and Treasurer Certification programs.**
 - **Status: Continual** - Staff has completed another year of UW-Green Bay training towards Clerk and Treasurer Certifications.
- 7. Implement Health Reimbursement Accounts for employees and increase participation in the Section 125 program.**
 - **Status: Completed** - The HRA accounts were set up for all eligible staff.



Benchmarking

General Government	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
Ordinances Adopted	8	13	13	9	12
Resolutions Adopted	15	13	14	14	14
Board Mtgs.	20	24	20	10	20
Plan Commission Mtgs.	9	5	8	9	9
Public Hearings	12	9	7	10	12
ARC Mtgs.	21	19	23	21	20
COW Mtgs.	10	11	12	11	12
CDA Mtgs.	3	4	9	4	5
Total Agendas Prepared	79	76	79	65	78
Total Minutes Prepared	79	76	79	65	78
Dog Licenses	192	213	224	225	225
Cat Licenses	16	21	20	20	20
General Fund Expenditures Per Capita	\$160.82	\$161.03	\$150.00	\$147.77	\$150.49
Elections					
Number of Elections	2	4	2	3	2
Total Votes Cast	1,513	3,967	1,099	2,345	1,300
Cost Per Vote	\$4.00	\$2.00	\$5.40	\$2.85	\$4.62
General Government	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
% of Votes Cast Absentee	6%	16%	5.8%	5%	6%
% New Registrant Voters	2%	8%	2%	5%	4%
Finance					
Investment Rate of Return	2.42%	2.6%	1.87%	2.72%	4.48%
Payroll Checks Issued	1,143	1,239	1,381	939	1,000
W2's Issued	62	58	62	62	60
Receipts Issued	4,466	4,580	4,985	3,925	4,300
Assessor					
Assessable Parcels	1,599	1,600	1,603	1,625	1,625
Total Assessed Value	\$557,709,340	\$556,318,470	\$614,619,530	\$621,900,500	\$629,363,306
Avg. Assessed Value	\$348,786	\$347,699	\$383,418	\$382,708	\$387,301
Date BOR Completed	10/27/03	8/24/03	7/26/05	6/12/06	7/17/07
Cost per Property	\$55.43	\$37.47	\$54.53	\$61.80	\$27.70
Insurance					
Total Incident Reports	4	7	3	1	0
Workers Comp Claims	4	6	0	1	0
WC Mod Factor	1.17	1.03	1.13	.90	.87



Expenditures – 51000 – General Government

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Personnel Services						
110 Salaries FT	\$233,228	\$220,398	\$134,864	\$213,000	\$178,549	-19.0%
112 Salaries PT	-	-	-	-	31,651	0
115 Salaries LTE	-	-	-	-	21,840	0
120 Trustee Services	8,400	8,400	5,600	8,400	8,400	0.0%
140 Longevity	121	71	38	71	57	-20.0%
150 Wisconsin Retirement System	23,987	22,747	13,193	22,747	24,603	8.2%
151 Social Security	19,925	18,009	10,548	18,009	19,572	8.7%
152 Life Insurance	462	232	170	232	215	-7.3%
153 Health Insurance	42,445	30,268	22,197	35,000	44,480	47.0%
154 Dental Insurance	4,631	2,122	1,112	1,800	1,405	-33.8%
156 Health Reimbursement Account	183	1,663	742	1,200	1,688	1.5%
519 Current Retiree Benefits	21,854	6,772	4,942	6,772	-	-100.0%
522 Future Retirement Benefits	-	1,000	-	1,000	1,000	0.0%
Subtotal	\$355,235	\$311,682	\$193,404	\$308,231	\$333,460	7.0%
Supplies/Contractual Expenses						
160 Travel & Lodging	\$2,142	\$2,000	\$1,831	\$2,600	\$2,500	25.0%
180 Recruitment	9,214	-	1,544	1,544	-	0
210 Contractual Services	2,624	1,800	2,285	2,285	8,500	372.2%
221 Communications	3,146	3,000	1,582	3,500	3,500	16.7%
225 Computer Services	10,032	7,000	5,863	7,000	6,750	-3.6%
230 Materials & Supplies	3,470	2,500	2,639	2,900	2,900	16.0%
300 Administrative	877	1,000	564	1,000	2,500	150.0%
310 Office Supplies	6,438	6,000	4,509	6,000	6,000	0.0%
311 Postage	6,229	7,500	3,410	7,000	7,000	-6.7%
321 Dues & Subscriptions	4,356	4,000	3,618	4,000	4,000	0.0%
322 Training	3,321	4,500	3,058	4,500	5,500	22.2%
323 Wellness & Recognition	-	-	-	150	1,000	0
324 Publications/Printing	4,239	5,000	2,885	5,000	5,000	0.0%
350 Capital Equipment Replacement	1,655	11,000	10,909	11,000	5,500	-50.0%
530 Auto Allowance	2,280	2,280	1,520	2,280	2,208	-3.2%
591 Municipal Code	2,405	2,000	-	2,000	2,000	0.0%
Subtotal	\$62,428	\$59,580	\$46,217	\$62,759	\$64,858	8.9%
Professional Services						
211 Legal Services	\$46,103	\$50,000	\$30,658	\$50,000	\$52,000	4.0%
212 Legal Services - Board of Rev	731	-	-	-	-	0
213 Legal Services - Labor	18,106	3,000	1,113	2,000	5,000	66.7%
214 Audit Services	18,771	18,000	11,934	19,500	19,250	6.9%
215 MADACC	963	1,500	782	1,500	1,721	14.8%
217 Public Health Services	23,906	24,585	18,439	24,585	23,823	-3.1%
218 Board of Review	181	250	67	67	150	-40.0%
219 Assessor Services	88,515	61,900	56,200	61,900	45,000	-27.3%
226 Benefit Administrative Fees	2,319	4,000	1,196	3,500	3,500	-12.5%
229 Financial Services/Bank Fees	13,303	15,000	11,161	15,000	15,000	0.0%
390 Public Relations	1,485	600	599	800	800	33.3%
Subtotal	\$214,384	\$178,835	\$132,148	\$178,852	\$166,244	-7.0%
Miscellaneous						
130 Elections	\$5,935	\$20,000	\$17,936	\$20,000	\$10,500	-47.5%
501 Zone "A" Fees	969	825	823	823	825	0.0%
520 Tax Refunds/Uncollectible	489	500	124	124	200	-60.0%
521 Claims	-	500	-	-	-	-100.0%
Subtotal Miscellaneous	\$7,393	\$21,825	\$18,883	\$20,947	\$11,525	-47.2%
Total General Government	\$639,440	\$571,922	\$390,652	\$570,789	\$576,087	0.7%



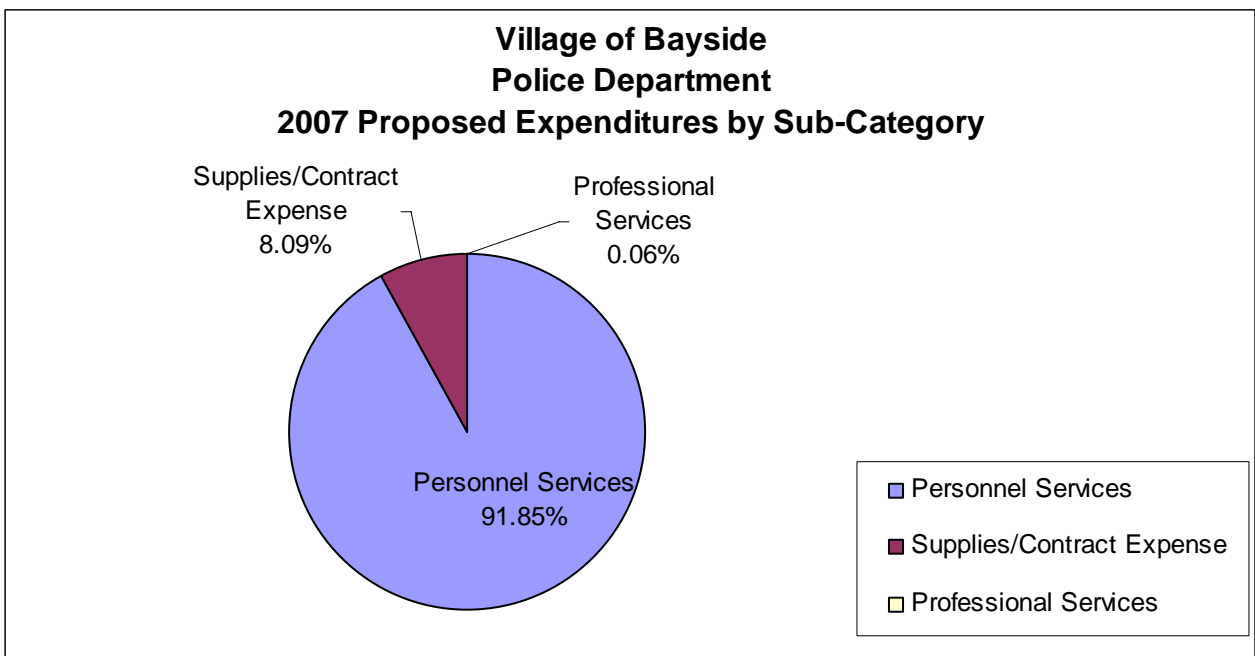
Police Department

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.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
Personnel Services	1,413,610	1,412,552	851,335	1,381,817	1,484,666	5.1%
Supplies/Contract Expense	146,599	199,260	128,522	206,991	130,780	-34.4%
Professional Services	3,327	1,500	664	1,500	1,000	-33.3%
TOTAL	1,563,536	1,613,312	980,521	1,590,308	1,616,446	-.2%



Staffing

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Chief	1	1	1	1	1
Captain	1	1	1	1	1
Lieutenant	1	1	1	1	1
Sergeants	3	3	3	3	3
Officers	10	8	8	8	8

2007 Goals



1. Begin/Conclude labor negotiations as both the Police and Dispatch contracts expire on December 31, 2007.

Implementation Plan: Begin negotiations with the union representing both the police and dispatchers to settle a multi-year contract with both unions.

Fiscal Impact: Fiscal impact to be determined upon negotiated contract settlement.

Estimated Completion Date: December, 2007

2. Develop and train additional administrative support for the Information technology function, inclusive of network analysis, disaster recovery, and backup emergency protocol for addressing computer issues.

Implementation Plan: The Police Department operates a complex computer network, consisting of servers, network routers, interfaces, and workstations that demand continuous attention and maintenance. This task normally falls to the Chief of Police. The Chief will work with a consultant to determine the most cost effective method of providing services should the Chief of Police not be available.

Fiscal Impact: 6 hours at \$100.00 per hour (\$600.00).

Estimated Completion Date: December, 2007

3. Seek additional police agencies that Bayside can provide services to as part of the computer services operation.

Implementation Plan: The Police Department operates a computer services application that provides services to six police agencies and two dispatch centers. The department will continue to market its services to other agencies that could benefit from a collaborative effort in providing emergency dispatching services.

Fiscal Impact: Each municipality Bayside provides services to enhance the revenue of the operation.

Estimated Completion Date: Continual

4. State Accreditation of the Police Department

Implementation Plan: Extensive review of policies/procedures, rules of conduct, work practices, building infrastructure/systems and department management is required.

Fiscal Impact: Initial Accreditation cost is \$1,000. Annual re-accreditation cost is \$50.

Estimated Completion Date: December, 2008

5. Seek additional grant and funding opportunities.

Implementation Plan: Continue to seek grant and other funding opportunities for Public Safety purposes. Grants are typically provided on a competitive basis. Some grants require a percentage match while others are fully funded.

Fiscal Impact: Various. All grants and other funding opportunities will coincide with the overall mission and policies of the police department.

Estimated Completion Date: Continual



6. Work with Milwaukee County to install/receive or receive/transmit site for the 800 Trunked System on the Bayside tower.

Implementation Plan: Continue work with representatives of Milwaukee County to insure that a transmit/receive site on the Milwaukee County Trunked Radio System is located on the Bayside monopole tower. The radio tower was designed to accept an antenna array for the County system. A current upgrade that is planned for the County radio system includes an additional transmit/receive site that could be located at Bayside.

Fiscal Impact: Preliminary reports show no cost to the Village of Bayside other than supplying electrical current for the equipment and the actual use of the radio tower.

Estimated Completion Date: Late 2007

7. Insure Village-wide compliance with the National Incident Management System (NIMS)

Implementation Plan: Coordinate training for appropriate Village elected officials and ensure staff comply with the current NIMS standards.

Fiscal Impact: Classes are typically on-line and in some cases (more advanced training) is held at various locations throughout the State. There is no charge for the classes; however, travel and lodging may be necessary depending on location of training seminars.

Estimated Completion Date: December, 2007

8. Update and review of the Emergency Operations Plan and Disaster Assistance Recovery Plans.

Implementation Plan: The current Emergency Operations plan will be assessed and updated as necessary to bring the plan current. In addition, the plan will be prepared and discussed in association with other Departments related to sections that apply to broader contexts of Village operations (financial operations etc.). The Police Department will work with department heads to ensure that they are fully prepared in the event of an emergency that they understand the Emergency Operations Plan and the implementation of the Plan in the event of an emergency.

Fiscal Impact: Minimal, other than staff time.

Estimated Completion Date: June, 2007

9. Conduct Cost/Benefit Analysis of Village Computer Operations

Implementation Plan: Conduct cost/benefit analysis of the Village Computer operations. The analysis will include police, village hall, and public works computers and servers. In addition, all network and routing systems will be investigated to insure that the most effective operation is in place.

Fiscal Impact: Fiscal impact can not be determined until a scope of work is developed and a determination is made with regard to the necessity to hire an outside consultant.

Estimated Completion Date: December, 2007

10. Develop Department Transition Plan

Implementation plan: This plan would solidify job descriptions, standardize procedures and create a prioritization of duties. Key job elements could be identified and assigned in the event of change in personnel or in the event of an emergency.

Fiscal impact: Staff time.



Estimated completion date: August, 2007

11. Examine Tabletop exercise for disaster assistance/emergency operations exercise.

Implementation Plan: Police Administrative staff will work with surrounding agencies and Milwaukee County Emergency Management staff to insure participation in a disaster assistance/emergency operations exercise. The exercise will also include participation of key personnel in other Village departments.

Fiscal Impact: If staff is able to participate in a scheduled exercise during normal working hours there will be no additional cost associated to overtime.

Estimated Completion Date: August, 2007

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate
Citations Issued	1,462	1,467	1,292	1,407
Warnings Issued	899	873	735	836
Accidents Investigated	169	183	151	168
Arrests	159	180	104	148
Total Calls for Service	2,703	2,799	4,291	3,264
Total 911 Calls	518	449	222	396
Alarms	224	240	204	223
Violent Crimes	5	9	2	5
Property Crimes	32	40	48	40
Value of Stolen Property	\$40,046	\$131,461	\$49,327	44,687
Total Miles Patrolled	154,162	152,845	160,677	155,895
Speed Trailer Locations	10	15	N/A	N/A
Open Warrants	N/A	N/A	52	50
Number of Sworn FTE's per 1,000	3.6	3.3	3.3	3.3
# of False Alarms	231	226	160	156
Overtime Hours	N/A	1,304.5	1,683	1,750
General Fund Expenditures per Capita	\$324.43	\$317.22	\$366.77	\$378.01

2006 Accomplishments

1. **State Accreditation of the Police Department.**
 - **Status: Not Started** - This will not be completed in 2006. With the assistance of the intern, we may be able to work on it toward the end of the year or early 2007.
2. **Implement Wireless 911 call receiving system.**
 - **Status: Completed** - This is complete, operational, and on budget.
3. **Implement new computer software and associated hardware.**
 - **Status: In progress** - This project is in process. With the additional interfaces, it may be completed by the end of 2006.
4. **Look for additional police agencies that we can provide computer services to.**



- **Status: Continual** - Still exploring. Until all the software is operational, this is somewhat problematic.

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.

- **Status: No Progress** – On-going efforts to achieve efficiencies are being explored.

Expenditures – 52100 – Public Safety

Personnel Services	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
110 Salaries	\$915,367	\$923,081	\$531,210	\$904,000	\$915,883	-0.8%
111 Overtime	44,668	42,000	45,862	62,000	44,000	4.8%
112 Salaries PT	-	-	-	-	-	0
115 Salaries LTE	-	-	-	-	-	0
116 Holiday Pay	-	-	-	-	28,511	0
117 Premium Pay	-	-	-	-	4,860	0
118 Shift Differential Pay	-	-	-	-	2,519	0
140 Longevity	2,074	2,055	1,368	2,055	2,055	0.0%
150 Wisconsin Retirement	142,310	143,634	86,617	135,000	151,942	5.8%
151 Social Security	71,897	73,581	43,182	70,000	76,717	4.3%
152 Life Insurance	1,709	1,838	1,487	1,700	2,228	21.2%
153 Health Insurance	208,596	182,652	127,016	170,000	217,575	19.1%
154 Dental Insurance	18,614	10,873	5,611	9,500	9,196	-15.4%
156 Health Reimbursement Account	668	9,275	1,225	4,000	9,180	-1.0%
522 Future Retirement Benefits Alloca	-	15,000	7,758	15,000	20,000	33.3%
519 Retirement Benefits	7,707	8,562	-	8,562	-	-100.0%
Subtotal	\$1,413,610	\$1,412,552	\$851,335	\$1,381,817	\$1,484,666	5.1%
Supplies/Contractual Expenses						
160 Travel & Lodging	\$617	\$1,000	\$542	\$1,000	\$800	-20.0%
180 Recruitment	2,072	-	3,271	3,271	-	0
209 House of Correction Fees	-	-	-	-	1,800	0
210 Contractual Services	17,062	7,500	9,128	10,000	19,200	156.0%
221 Communications	23,716	20,000	8,185	20,000	15,980	-20.1%
222 Time Contract	13,320	13,320	6,368	13,320	-	-100.0%
225 Computer Services	11,568	13,000	6,737	13,000	11,500	-11.5%
226 Benefit Administrative Fees	351	200	675	800	-	-100.0%
230 Materials & Supplies	11,197	9,000	7,034	9,000	8,500	-5.6%
231 Vehicle Maintenance	8,643	6,000	2,693	6,000	5,000	-16.7%
310 Office Supplies	2,473	3,500	1,203	3,500	3,000	-14.3%
311 Postage	1,047	1,050	498	1,050	1,050	0.0%
321 Dues & Subscriptions	717	1,200	1,147	1,200	1,200	0.0%
322 Training	3,643	4,000	(149)	2,200	3,500	-12.5%
324 Publications/Printing	587	1,000	-	1,000	500	-50.0%
330 Clothing Allowance	8,779	8,500	5,242	8,500	8,500	0.0%
332 Firefighting Supplies	180	250	1,150	1,150	250	0.0%
333 EMS Supplies	1,947	2,200	671	2,200	2,000	-9.1%
340 Fuel Maintenance	27,471	30,240	18,444	32,500	36,000	19.0%
341 Tires & Tubes	1,500	1,500	349	1,500	1,000	-33.3%
350 Capital Equipment Replacement	9,707	75,800	55,336	75,800	11,000	-85.5%
Subtotal	\$146,599	\$199,260	\$128,522	\$206,991	\$130,780	-34.4%
Professional Services						
211 Legal Services	\$157	\$500	\$391	\$500	\$500	0.0%
390 Public Relations	3,170	1,000	273	1,000	500	-50.0%
Subtotal	\$3,327	\$1,500	\$664	\$1,500	\$1,000	-33.3%
Subtotal Police Services	\$1,563,536	\$1,613,312	\$980,521	\$1,590,308	\$1,616,446	0.2%



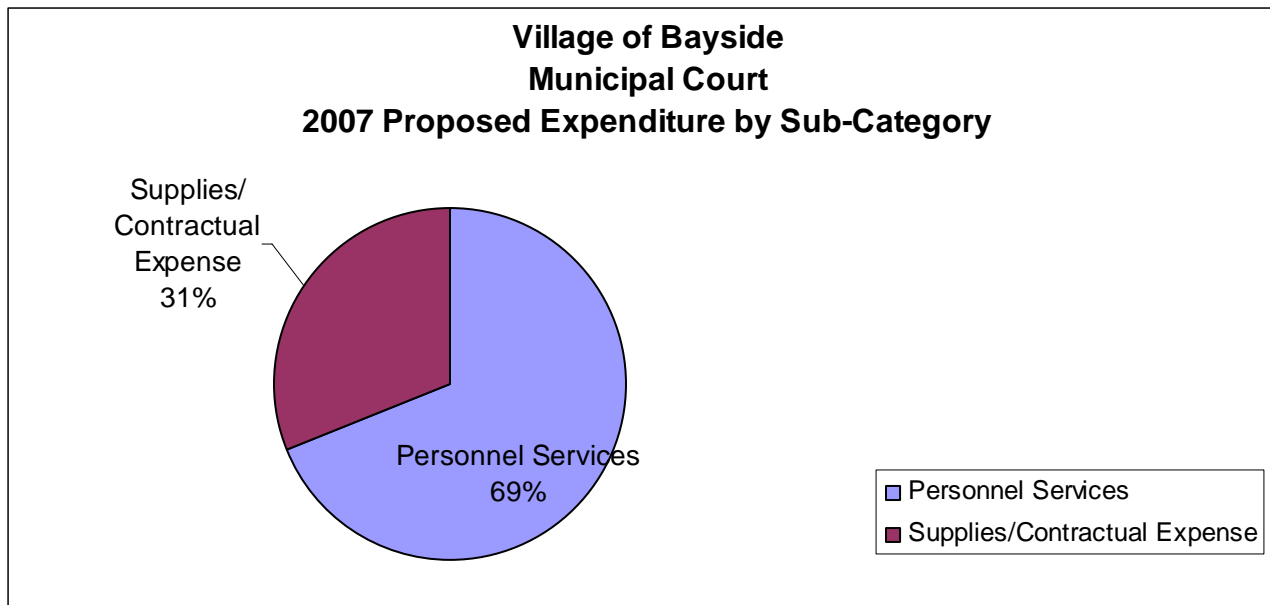
Municipal Court

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.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
Personnel Services	55,586	60,115	40,183	58,614	62,227	3.5%
Supplies/Contractual Expense	23,144	28,000	11,096	28,000	28,000	0%
TOTAL	78,730	88,115	51,279	86,614	90,227	



Staffing

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Court Clerk	1	1	1	1	1
Dispatcher/ Asst. Clerk	1	1	1	1	1

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate
Court Cases Processed	1,275	1,436	1,292	1,320
Adult Court Citations	1,260	1,377	1,268	1,302
Juvenile Court Citations	15	14	24	18
Budgeted Expenditures Per Case File	\$37.38	\$59.26	\$60.94	\$65.62
General Fund Expenditures Per Capita	\$11.12	\$19.85	\$18.47	\$20.59



2007 Goals

1. Develop Department Transition and Succession Plan.

Implementation plan: This plan would solidify job descriptions, standardize procedures and create a prioritization of duties. Key job elements could be identified and assigned in the event of change in personnel or in the event of an emergency.

Fiscal impact: Staff time.

Estimated completion date: August, 2007

Expenditures – 51200 – Municipal Court

Personnel Services	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
110 Salaries FT	\$34,273	\$32,774	\$22,828	\$32,774	\$33,702	2.8%
111 Overtime	1,467	3,500	1,148	2,000	2,000	-42.9%
113 Judge Salary	3,600	3,600	1,800	3,600	3,600	0.0%
140 Longevity	97	45	32	45	45	0.0%
150 Wisconsin Retirement System	3,164	4,211	2,245	4,211	4,117	-2.2%
151 Social Security	2,995	3,183	1,885	3,183	2,811	-11.7%
152 Life Insurance	164	21	18	21	23	9.2%
153 Health Insurance	9,080	11,685	9,288	11,685	14,735	26.1%
154 Dental Insurance	748	571	414	571	594	4.0%
156 Health Reimbursement Account	-	525	525	525	600	14.3%
Subtotal	\$55,586.54	\$60,115.11	\$40,183.69	\$58,614.76	\$62,227.00	3.5%
Subtotal Supplies/Contractual Expenses						
114 Witness Fees	\$0	\$100	\$22	\$100	\$100	0.0%
211 Legal Services	22,000	26,500	10,056	26,500	26,500	0.0%
305 Miscellaneous Expense	105	200	167	200	200	0.0%
310 Office Supplies	-	200	-	200	200	0.0%
320 Employee Expense	339	300	271	300	300	0.0%
321 Dues & Subscriptions	150	150	30	150	150	0.0%
325 Judicial Education	550	550	550	550	550	0.0%
Subtotal	\$23,144	\$28,000	\$11,096	\$28,000	\$28,000	0.0%
Subtotal Municipal Court	\$78,730	\$88,115	\$51,279	\$86,615	\$90,227	2.4%



Building 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.

Expenditure Summary

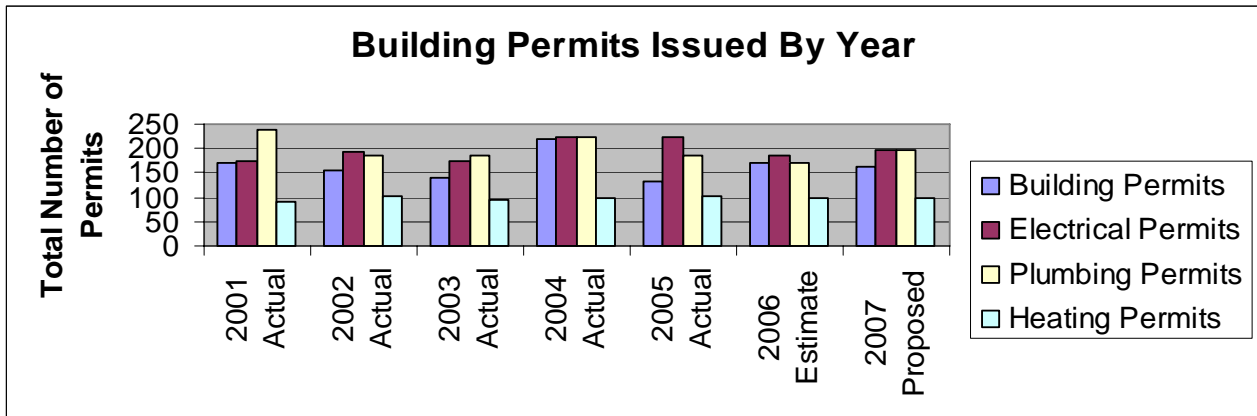
	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
TOTAL	34,149	25,175	17,868	23,150	35,100	39.4%

Staffing

	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Contracted Inspector	1	1	1	1

Benchmarking

	2001 Actual	2002 Actual	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
Building	170	155	139	218	134	170	164
Electrical	175	192	176	224	223	185	196
Plumbing	238	185	186	223	184	170	198
Heating	92	102	96	100	104	98	99



Expenditures – 52400 - Building Inspections

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
250 Building Inspections	\$10,920	\$10,000	\$9,041	\$12,000	\$10,000	0.0%
251 Electrical Inspections	7,920	6,525	3,539	5,000	5,000	-23.4%
252 Plumbing Inspections	10,690	5,500	3,492	3,000	5,000	-9.1%
254 HVAC Inspections	4,620	3,150	1,796	3,150	2,500	-20.6%
256 Residential Code Compliance	-	-	-	-	12,600	0%
Total Building Inspections	\$34,149	\$25,175	\$17,868	\$23,150	\$35,100	39.4%



Public Works Department

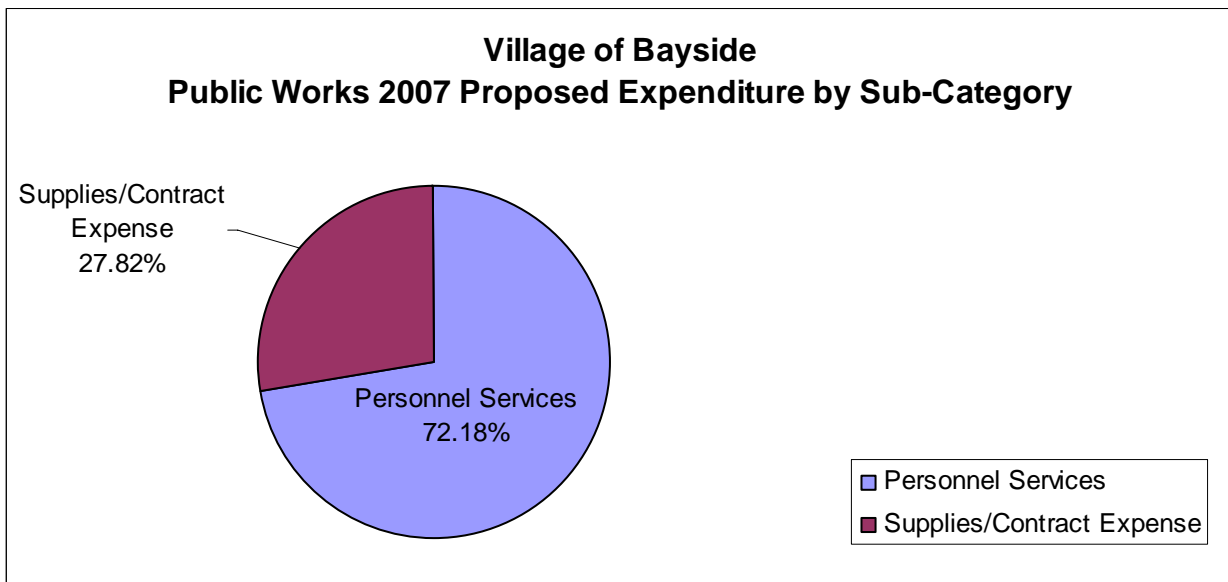
Mission Statement & Staffing

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.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
Personnel Services	615,332	618,609	381,057	572,226	635,450	2.7%
Supplies/Contract Expense	209,852	207,646	97,098	194,420	244,945	18%
TOTAL	825,184	826,255	478,155	766,646	880,395	6.6%



Staffing

	2003 Actual	2004 Actual	2005 Actual	2006 Actual	2007 Budget
Director	1	1	1	1	1
Foreman	1	1	1	1	1
Full-Time Laborers	7	7	7	7	6.5 / .5 Sewer
Seasonal	4	4	3	3	3

2007 Goals

1. Re-“Organize” & “Revitalize” the DPW Team.

Implementation Plan: This has already begun. Included are personnel changes of a new DPW Mechanic (selection yet to be made) and addition of new Laborer (Butch Klumb); development of a



reorganized position that primarily incorporates sanitary sewer system maintenance priorities, building/grounds maintenance skills and record keeping ability; and re-dedication of the existing labor force to meet and exceed resident expectations.

Fiscal Impact: Cost Savings to be determined. Increased productivity, time management and work output.

Estimated Completion Date: Continual

2. Maintain open communications with crew through labor management meetings and director dialogue.

Implementation Plan: It is hoped that this communication will assist in achieving: improved morale, a more focused and motivated work force, employee ownership and creating an environment that encourages input from the "bottom-up". Ultimately efficiency and productivity benefits become attainable. The Director of Public Works will meet with the workforce unit at a minimum of once every two weeks. The objective of the bi-weekly meetings is to seek input from personnel, outline current work routines, and seek opportunities to improve general operations.

Fiscal Impact: Currently, the eventual cost savings are unknown. As methods of operation change from existing practices, a cost saving will occur as a result of more efficient use of department resources. Eventually, re-allocation of time due to increased efficiency will allow a greater breath and depth of service provisions without increases to the general operating budget.

Estimated Completion Date: Continual

3. Revisions to existing yard waste ordinance.

Implementation Plan: Intent to explore the use of recyclable paper bags in DPW yard waste collections. The code needs clarification as to when DPW is expected to pick-up loose leaves and that clarification made with the residents. This is not a reduction of service. Small changes will assist greatly in the efficiencies of the DPW collection services relative to yard waste. Prepare recommendation to yard waste collection and present alternatives to the Village Board for review and approval.

Fiscal Impact: Expected to save 3-5 hours/week. In a 40-week period, this translates to a savings of approximately \$5,801.60. The additional labor time will be allocated to improving other DPW functions.

Estimated Completion Date: March, 2007

4. Consolidate rubbish collection days.

Implementation Plan: With the Operational Analysis in mind; the DPW can condense rubbish collection routines from 3 to 2 days/week. The intent is to become more time and labor efficient to recapture more available hours to perform other Public Works functions. This needs to be accomplished in late 2006 to inform residents of any changes in their rubbish collection schedules for 2007. Need to meet with DPW for logistics input and detail of each route.

Fiscal Impact: Expect to save a minimum of 8-12 hours per week. In a 52-week years, this translates to a savings of approximately \$18,855.20. The additional labor time will be allocated to improving other DPW functions.

Estimated Completion Date: Inform public late 2006 with a variety of communication modes; and start new route January, 2007.



5. Close-Out of 2006 Capital Improvement Project Contracts.

Implementation Plan: This is the final completion of punch lists, restoration of parkways/private owned areas, record/execute/file any warranties or guarantees, followed by written final acceptance of completed contracts including credits due or contract extras. The Capital Projects are: DOT Phase 1- Brown Deer Rd. & Port Washington Rd. Intersection Project, DOT Phase 2-Brown Deer Rd., Lake Drive Pavement & Sidewalk Project, Village of Bayside Sanitary Sewer & Road Improvement Project including completion of the North Lake Drive Lift Station & Building. Completion of itemized pavement lists by the contractors will be watched closely and submission of as-built drawing to complete their contractual obligations.

Fiscal Impact: None

Estimated Completion Date: March, 2007

6. Begin/Conclude labor contract negotiations.

Implementation Plan: Current contract expires on December 31, 2007. Begin negotiations with the union representing DPW Laborers to settle a multi-year contract with both unions.

Fiscal Impact: Fiscal impact to be determined upon negotiated contract settlement.

Estimated Completion Date: December, 2007

7. Re-Evaluate Other DPW Essential Functions.

Implementation Plan: This includes but is not limited to: road shouldering, ditch maintenance, road way tree pruning and removal, sign maintenance, crack sealing program, pavement marking, park and building maintenance routines, etc. Changes in general operations to yard waste collection and refuse collection will allow for the re-allocation of approximately 416-624 man-hours, or approximately 12 hours/week. Additional time may be available pending placing new equipment in service and re-allocation of foreman hours. General operating routines will change according to the total hours made available through department changes.

Fiscal Impact: General maintenance costs as determined on an as-need basis.

Estimated Completion Date: December, 2007

8. Setting Acceptable & Attainable Standards (attention to detail).

Implementation Plan: Includes personal appearance, outward appearance of equipment, what is a safe working environment, to what level should the DPW shop/garage/employee areas be maintained, what should roads, trees, parks, public buildings look like, and establish criteria of what are acceptable work habits and routines. Continuously improve the image of the department. This continuous improvement will occur on an incremental basis and is expected to lead to better morale and relations with the general public.

Fiscal Impact: Intangible and tangible long-term cost savings through better morale and relations with the general public.

Estimated Completion Date: Continual

9. Evaluation of Village engineering services and a 3-year request for proposal.

Implementation Plan: Solicit proposals for engineering services as part of 3-year evaluation cycle.

Fiscal Impact: To be determined.

Estimated Completion Date: October, 2007



10. Replacement of Village street signs

Implementation Plan: Prepare new posts in 2006 and start installing in late 2006.

Fiscal Impact: Monies are budgeted to complete village-wide replacement of signs to achieve cost-savings through one-time purchase.

Estimated Completion Date: October, 2007

11. Develop Department Transition and Succession Plan

Implementation Plan: This plan would solidify job descriptions, standardize procedures and create a prioritization of duties. Key job elements could be identified and assigned in the event of change in personnel or in the event of an emergency. Elements of the Department Transition and Succession Plan will include an update of general safety policies and a plan for safety training, cross training as appropriate, plan for NIMS education, and identification of a chain of command.

Fiscal Impact: The analysis and plan can be accomplished in-house and should not require funding.

Estimated Completion Date: October, 2007

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
Yard Waste Collected (Tons)	334.03	384.59	469.62	495	550
Yard Waste Collected (Hours)	2,036.5	1,557	1,842.50	1,850	1,540
Rubbish Collected (Tons)	1,223.72	1,327.01	1,454.7	1,430	1,500
Rubbish Collected (Hours)	3,422.75	3,343.75	2,952.50	3,159.50	2803
Recycling Collected (Tons)	480.44	490.63	572.36	515	520
Recycling Collected (Hours)	1,469.50	1,437	1,376	1506	1500
Lbs. of Garbage Per Household Per Year	1,531	1,659	1,815	1,760	1,846
Lbs. of Recycling Per Household Per Year	601	613	714	634	640
Number of Special Pick-Ups	133	142	134	128	130
Miles of Streets Snowplowed	23	23	23	23	23.73
Length of Sidewalks Maintained (Feet)	0	0	0	5,200	13,200
General Fund Expenditures Per Capita	\$198.67	\$191.00	\$193.57	\$182.23	\$209.27
Feet of Street Maintenance	0	0	0	0	10,000

2006 Accomplishments

- 1. Acclimate and integrate the new Director to operations, personnel, projects, community and issues within the Village.**
 - Status: Completed** - New Director has been brought up to speed on current operations, personnel, capital projects, other projects and assignments and community issues.
- 2. Continued emphasis on the labor management committee to facilitate enhanced dialogue and decision making.**



- **Status: Continual** - Labor Management Committee meetings. have continued on a positive and regular basis, and direct, two-way effective dialogue between Director and Crew has also evolved.
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.**
 - **Status: In progress** - Department Organizational Analysis has assisted in outline of some of the current operations efficiencies and expected operational changes yet to be implemented.
 - **Status: In progress** - Begin preliminary training of new Laborer Position (Butch Klumb), select and begin training of new Mechanic/Laborer Position and reassignment of Foreman Duties.
 4. **Complete Village wide inventory of road conditions and develop maintenance program and repair schedule.**
 - **Status: Completed** - Paser rating of Village Roads completed in November 2005 by the Director. This enabled identification of this year's Capital Road Improvements Project and needed maintenance work.
 5. **Update Capital Improvement Program, inventorying equipment, usage, and useful life, and develop replacement schedule.**
 - **Status: In progress** - Capital Improvement Programs, capital equipment assessment and equipment replacements are updated and incorporated into the 2007 Preliminary Budget.
 - **Status: In progress** - Accept delivery of new DPW Patrol Truck (5 yard dump truck with plows), employees to receive appropriate operations and maintenance training, then put into service.



Expenditures – 53000 – Public Works

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Personnel Services						
110 Salaries FT	\$404,148	\$415,234	\$247,968	\$375,000	\$398,865	-3.9%
111 Overtime	7,017	4,000	910	4,000	4,000	0.0%
112 Salaries PT	-	-	-	-	-	0
115 Salaries LTE	20,000	15,000	16,488	18,000	17,371	15.8%
140 Longevity	840	1,010	559	800	707	-30.0%
150 Wisconsin Retirement	41,158	43,212	24,902	40,000	42,756	-1.1%
151 Social Security	32,426	34,078	20,125	32,000	34,019	-0.2%
152 Life Insurance	693	926	832	926	737	-20.4%
153 Health Insurance	103,940	91,877	64,570	90,000	121,930	32.7%
154 Dental Insurance	5,109	3,899	2,850	3,500	4,388	12.5%
156 Health Reimbursement Account	-	4,373	1,853	3,000	5,677	29.8%
519 Current Retirement Benefits	-	-	-	-	-	0%
522 Future Retirement Benefits	-	5,000	-	5,000	5,000	0.0%
Subtotal	\$615,332	\$618,609	\$381,057	\$572,226	\$635,450	2.7%
Supplies/Contractual Expenses						
160 Travel & Lodging	\$50	\$100	\$0	\$100	\$300	200.0%
180 Recruitment	-	-	724	724	-	0%
221 Communications	1,492	1,500	868	1,500	1,500	0.0%
226 Benefit Administrative Fees	289	300	279	300	-	-100.0%
230 Materials & Supplies	15,522	9,000	8,315	9,000	9,000	0.0%
231 Vehicle Maintenance	41,857	33,000	14,516	20,000	30,000	-9.1%
321 Dues & Subscriptions	618	450	278	450	450	0.0%
322 Training	1,124	2,800	620	2,800	2,500	-10.7%
330 Clothing Allowance	8,226	7,300	3,778	7,300	7,100	-2.7%
334 Chemicals	23,097	16,000	9,403	18,000	24,000	50.0%
340 Fuel Maintenance	21,217	38,400	17,510	38,400	38,400	0.0%
341 Tires	5,486	4,000	1,754	3,500	3,500	-12.5%
350 Capital Equipment Replacement	-	9,246	912	9,246	25,725	178.2%
360 Equipment Rental	377	1,000	-	1,000	800	-20.0%
370 Tipping Fees	76,547	65,000	33,906	65,000	67,470	3.8%
375 Recycling	1,239	100	63	100	100	0.0%
390 Public Relations	397	200	218	250	200	0.0%
400 Street Maintenance	-	5,000	-	5,000	7,000	40.0%
405 Asphalt & Tar	199	1,000	245	1,000	-	-100.0%
410 Stormwater Maintenance	1,000	1,500	-	1,750	4,900	226.7%
415 Drainage Supplies	1,620	2,000	1,175	2,000	-	-100.0%
420 Pond/Pump Maintenance	467	750	-	500	-	-100.0%
425 NR216 Water Project	1,310	1,000	500	1,000	-	-100.0%
450 Signage	1,363	1,500	1,040	1,500	14,000	833.3%
460 Forestry/Landscaping	1,595	1,500	994	1,500	5,000	233.3%
590 Deer Management Program	4,760	5,000	-	2,500	3,000	-40.0%
Subtotal	\$209,852	\$207,646	\$97,098	\$194,420	\$244,945	18.0%
Total Public Works	\$825,184	\$826,255	\$478,155	\$766,646	\$880,395	6.6%



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 these facilities.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
TOTAL	7,409	8,418	4,346	8,189	8,438	.2%

Staffing

	2003 Actual	2004 Actual	2005 Actual	2006 Budget	2007 Proposed
LX Club Coordinator	.25	.25	.25	.25	.25

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
Pavilion Rentals (#)	3	3	9	7	5
Pavilion Rental Revenue.	\$105	\$105	\$420	\$316	\$175

Expenditures – 55200 – Parks

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Personnel Services						
110 Salaries	\$4,590	\$4,680	\$2,880	\$4,680	\$4,680	0.0%
151 Social Security	351	358	220	358	358	0.0%
Subtotal	\$4,941	\$5,038	\$3,100	\$5,038	\$5,038	0.0%
Supplies/Contractual Expenses						
200 Building Maintenance	\$0	\$0	\$0	\$0	\$250	0%
220 Utilities	2,305	2,730	1,246	2,500	2,500	-8.4%
230 Materials & Supplies	163	500	-	500	500	0.0%
435 Baseball Field	-	150	-	150	150	0.0%
Subtotal	\$2,468	\$3,380	\$1,246	\$3,150	\$3,400	0.6%

2007 Goals

1. **Enhance recreational opportunities through continued improvements at Ellsworth Park**

Implementation Plan: Continually explore park improvements and opportunities.

Fiscal Impact: Use of funds as budgeted.

Estimated Completion Date: Continual.



2. **Promote bicycle safety through educational efforts, signage and enhanced enforcement of traffic safety laws.**

Implementation Plan: This will be an organizational wide effort to promote bicycle safety and enforce traffic safety laws.

Fiscal Impact: Use of the newsletter article will allow the Village opportunity to promote bicycle safety. Additional press releases and communication pieces may be created with the assistance of the Police Department. The Department of Public Works will be responsible for additional signage.

Estimated Completion Date: September, 2007



Zoning, Planning 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.

Expenditure Summary

	2005 Actual	2006 Budget	2006 Sept.	2006 Estimate	2007 Proposed	% Change
TOTAL	8,336	12,500	1,422	9,750	7,500	-40%

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Proposed
Code Enforcement Letters	95	64	67	69	75
Voluntary Compliance %	N/A	N/A	N/A	92.3%	90.0%
Approved Plan Projects	22	9	13	11	14
Approved ARC Projects	81	95	80	85	85

Expenditures – 55400 – Building - Engineering, Zoning and Planning

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
216 Contractual Engineering Services	\$5,401	\$10,000	\$378	\$8,000	\$6,000	-40.0%
592 Code Enforcement	130	500	-	250	500	0.0%
593 Zoning & Planning	2,806	2,000	1,044	1,500	1,000	-50.0%
Total Zoning, Planning & Engineering	\$8,336	\$12,500	\$1,422	\$9,750	\$7,500	-40.0%



Building & Maintenance

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

Building & Maintenance	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
200 Building Maintenance & Supplies	\$4,675	\$2,000	\$1,173	\$2,000	\$10,000	400.0%
200 Building Maintenance	4,559	4,500	2,269	4,500	-	-100.0%
200 Maintenance Supplies	8,622	4,500	2,367	4,500	-	-100.0%
201 Cleaning	3,030	1,000	-	1,000	1,000	0.0%
201 Cleaning	5,731	500	-	500	-	-100.0%
201 Cleaning	100	-	-	-	-	0.0%
202 HVAC Maintenance Contract	-	1,000	-	1,000	2,500	150.0%
202 HVAC Maintenance Contract	-	2,500	-	2,500	-	-100.0%
203 Future Building Maintenance	-	2,000	-	2,000	2,000	0.0%
220 Utilities	21,391	19,375	12,557	19,375	75,000	287.1%
220 Utilities	36,454	34,375	24,623	36,000	-	-100.0%
220 Utilities	14,861	16,250	14,061	19,000	-	-100.0%
TOTAL BUILDING & MAINTENANCE	\$99,423	\$88,000	\$57,049	\$92,375	\$90,500	2.8%

Insurances

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

Insurances	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
500 Contingency	\$0	\$50,859	\$0	\$50,859	\$56,744	11.6%
509 Pollution Liability	730	945	-	945	945	0.0%
510 General Liability	19,421	22,134	15,891	22,134	22,793	3.0%
511 Auto Liability	277	373	255	373	13,763	3592.3%
511 Auto Liability	14,219	16,816	11,498	16,816	-	-100.0%
511 Auto Liability	1,271	4,480	3,063	4,480	-	-100.0%
512 Boiler Insurance	1,215	1,280	1,293	1,280	1,358	6.1%
513 Workers Compensation	3,035	1,761	1,271	1,761	42,062	2288.4%
513 Workers Compensation	17,928	20,176	13,506	20,176	-	-100.0%
513 Workers Compensation	34,958	27,852	21,022	27,852	-	-100.0%
515 Commercial Crime Polic	540	540	582	582	582	7.8%
516 Property Insurance	5,161	7,115	3,388	7,115	7,115	0.0%
517 Public Official Bonds	7,715	8,432	6,083	8,432	11,723	39.0%
518 Police Professional Liabi	9,969	11,361	7,768	11,361	13,761	21.1%
Total Insurances	\$116,440	\$174,123	85,620.00	\$174,165	\$170,846	-1.9%



Other Financing Uses

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
900 Transfer to Sewer Fund	\$0	\$0	\$0	\$0	\$0	0%
900 Transfer to Comm Serv Fund	13,460	6,850	6,850	14,067	10,000	46.0%
900 Transfer to CDA Fund	-	-	-	-	-	0%
900 Transfer to NSFD Fund	-	-	-	-	-	0%
900 Transfer to Debt Service Fund	-	-	-	-	-	0%
900 Transfer to Cap Projects Fund	-	-	-	-	-	0%
Total Finance Uses	\$13,460	\$6,850	\$6,850	\$14,067	\$10,000	46.0%

Total General Fund Revenues

2004 Actual	2005 Actual	2006 Budget	2006 Sept.	2006 Est.	2007 Budget	% Change
3,308,919	3,345,227	3,414,669	3,195,486	3,494,734	3,485,540	1.7%

Total General Fund Expenditures

2004 Actual	2005 Actual	2006 Budget	2006 Sept.	2006 Est.	2007 Budget	% Change
3,284,689	3,386,108	3,414,669	2,073,763	3,329,254	3,485,540	1.7%

General Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated Future Retirement	0	0	\$1,000	\$21,000	\$47,000	0%
Designated Building Improvement	-	-	2,000	2,000	4,000	0%
Designated Health Reimbursement Account	6,052	6,052	1,708	1,500	10,484	73.2%
Undesignated Fund Balance	786,602	786,602	1,836,852	755,428	755,428	-4.0%
General Fund Balance	\$792,654	\$792,654	\$1,841,560	\$779,928	\$816,912	3.1%



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.

2007 Goals

1. Clean 1/3 of sanitary sewer system

Implementation Plan: This routine can be accomplished with the existing DPW labor force during the December to mid March time frame. It is anticipated that appropriate sewer cleaning equipment (jetter or vac-all or trailer mount jet) will be purchased or "co-purchased" with another community late in 2006 or very early 2007. If not, leasing of equipment for a temporary stop-gap option may be considered. Once equipment arrives, two in-house employees will be trained in using the equipment. On completion of training, a schedule for cleaning activities will be developed.

Fiscal Impact: Included in portions of the Sanitary Sewer operating budget.

Estimated Completion Date: December, 2007

2. Prepare fats, oils, and grease ordinance

Implementation Plan: Prepare recommendation on a FOG Ordinance (Fats, Oils, & Grease) and present alternatives to the Village Board for review and approval.

Fiscal Impact: The implementation of a FOG Ordinance will extend the useful life of the sewer infrastructure. Cost associated to informing commercial properties on the change in the municipal code will be minimal.

Estimated Completion Date: August, 2007

3. Begin identifying & recording preliminary sanitary sewer records in a "CMOM" format.

Implementation Plan: As MMSD formalizes their plan, a Village plan will be developed with input from our consulting engineer and templates from MMSD.

Fiscal Impact: None at this time.

Estimated Completion Date: Basic outline and selected software to purchase by October, 2007,

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
Manholes Rehabilitated	13	25	21	30	22
Storm Water Work Hrs.	232.5	529.5	338	400	375
Sewer Work Hrs.	529.5	958	316	450	1,316
Sanitary Cleaning/ft.	N/A	N/A	0	660	8,250
Sanitary Sewer TV/ft.	N/A	N/A	0	300	2,250

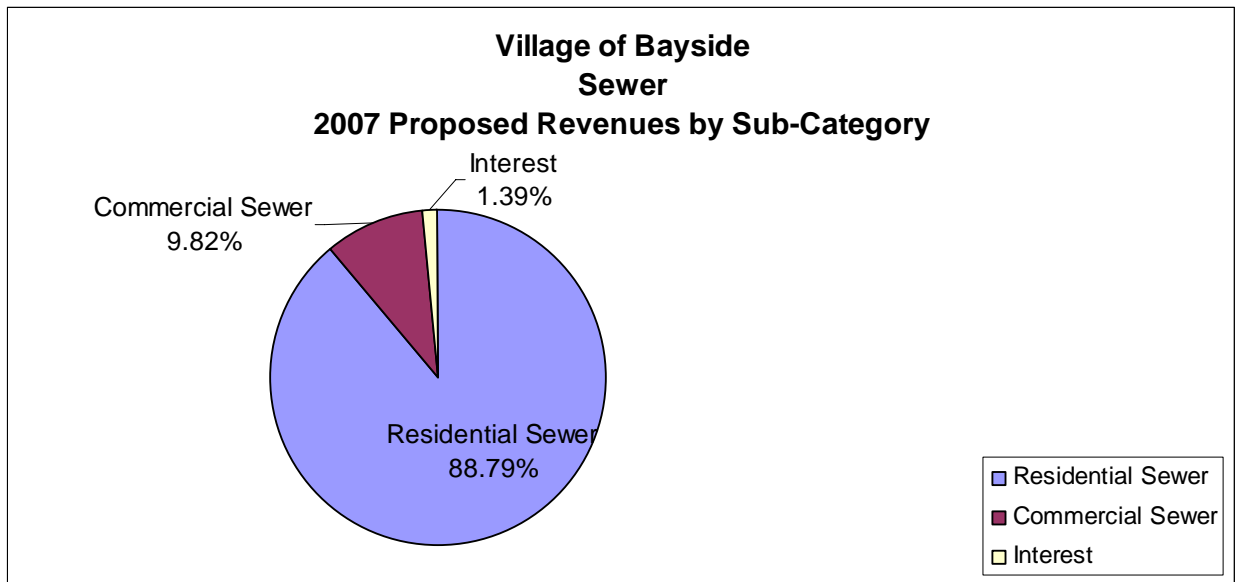


2006 Accomplishments

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.
4. Release MMSD Lake Drive Force Main.

Revenues – 20 – Sewer

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Residential Sewer	349,360	433,080	433,620	\$433,620	\$503,750	16.3%
Commercial Sewer	55,584	52,000	29,499	52,000	53,000	1.9%
Sewer Connection Fee	1,800	-	-	-	-	0%
Interest	41,960	10,000	31,942	35,000	7,500	-25.0%
Total Sewer Fund Revenues	\$448,705	\$495,080	\$495,061	\$520,620	\$564,250	14.0%

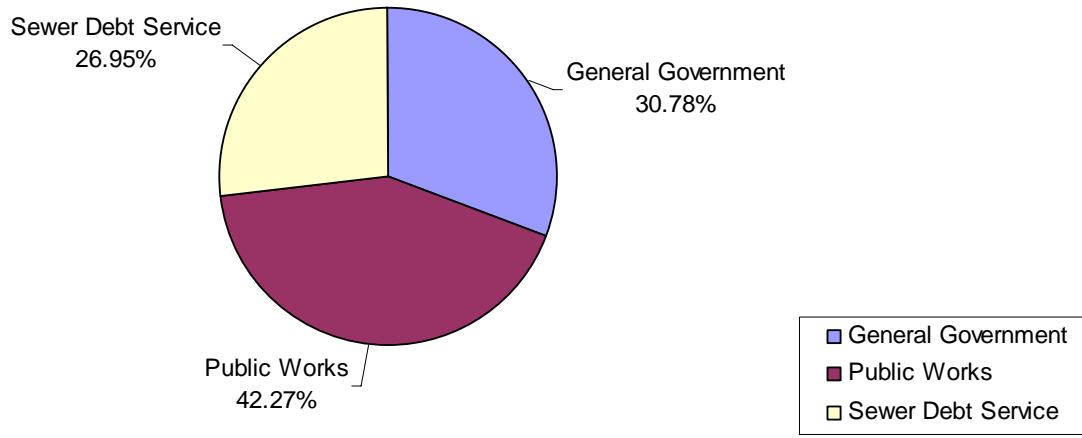


Expenditures – 20 – Sewer

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
51000 - General Government						
110 Salaries	\$14,474	\$8,846	\$5,618	\$8,846	\$12,016	35.8%
140 Longevity	4	4	2	4	3	-20.0%
150 Wisconsin Retirement	884	920	557	920	1,274	38.5%
151 Social Security	688	710	430	710	736	3.7%
152 Life Insurance	14	10	6	10	12	20.0%
153 Health Insurance	1,375	1,593	1,081	1,593	2,560	60.7%
154 Dental Insurance	154	112	53	112	110	-1.8%
156 Health Reimbursement Account	-	88	76	88	124	40.9%
210 Contractual Services	153,064	142,800	84,343	153,000	155,000	8.5%
211 Legal Services	28,358	13,000	6,027	10,000	2,500	-80.8%
230 Materials & Supplies	75	189	68	100	100	-47.1%
530 Auto Allowance	120	120	80	120	192	60.0%
Subtotal General Government	\$199,209	\$168,392	\$98,339	\$175,503	\$174,627	3.7%
53000 - Public Works						
110 Salaries	\$14,990	\$31,439	\$17,331	\$31,439	\$58,896	87.3%
111 Overtime	-	-	766	1,000	511	0%
140 Longevity	19	70	23	70	133	89.9%
150 Wisconsin Retirement	1,242	3,250	1,801	3,250	6,311	94.2%
151 Social Security	1,480	2,470	1,656	2,470	4,682	89.6%
152 Life Insurance	30	66	48	66	111	68.1%
153 Health Insurance	5,323	7,013	4,632	7,013	17,341	147.3%
154 Dental Insurance	266	313	227	313	682	117.8%
156 Health Reimbursement Account	-	327	125	240	892	172.8%
210 Contractual Services	-	15,000	-	-	3,000	-80.0%
216 Engineering	17,654	11,000	1,179	11,000	2,000	-81.8%
220 Utilities	3,440	2,888	2,469	2,888	3,200	10.8%
221 Communications	1,992	2,000	1,162	2,000	2,000	0.0%
230 Materials & Supplies	1,048	641	57	641	9,000	1304.1%
232 Sewer Maintenance	12,487	12,000	4,837	12,000	-	-100.0%
350 Equipment Replacement	8,756	-	1,485	2,000	121,000	0%
360 Equipment Rental - General Fund	16,528	20,000	9,034	20,000	10,000	-50.0%
Subtotal Public Works	\$85,256	\$108,477	\$46,833	\$96,390	\$239,759	121.0%
Sewer Debt Service						
620 Interest	\$0	\$0	\$0	\$0	\$0	0%
808 Sewer Repair	-	760,000	246,965	760,000	-	-100.0%
617 Principal Redemption - CWF	-	-	56,908	56,908	58,253	0%
618 Principal Redemption on Bond	-	-	19,242	-	20,008	0%
621 Interest on Bond	-	-	43,414	-	44,831	0%
626 Interest on CWF Loan	5,819	-	15,909	31,145	29,783	0%
900 Transfer to Debt Service	\$46,842	\$174,687	\$0	\$0	\$0	-100.0%
Total Sewer Debt Service	\$52,662	\$934,687	\$382,438	\$848,053	\$152,876	-83.6%
Total Sewer Fund Expenditures	\$337,127	\$1,211,556	\$527,610	\$1,119,946	\$567,262	-53.2%



**Village of Bayside
Sewer
2007 Proposed Expenditures by Department**



Sewer Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Fund Balance Equipment Reserve	36,000	36,000	76,100	76,100	31,100	-13.6%
Designated Health Reimbursement	-	-	411	400	400	0%
Designated CWFL Reserve	-	-	-	-	61,000	0.0%
Undesignated fund balance		\$1,567,673	\$1,572,759	\$54,526	\$42,250	-97.3%
Sewer Fund Balance	\$1,623,871	\$1,603,673	\$1,649,270	\$131,026	\$134,750	-91.6%



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.

2007 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. Explore enhanced or additional community activities.

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
Participants-Recreation Prog.	87	60	45	N/A	N/A
Bayside Residents	20	22	17	N/A	N/A
Non-Residents	67	38	28	N/A	N/A
Participants in Tennis Program	N/A	25	28	30	30

2006 Accomplishments

1. Successfully coordinated Village's 4th of July Parade, Village Picnic, and Fright Night.

Revenues – 21 – Community Recreation Services Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Recreation Fees	\$11,620	\$0	\$0	\$0	\$0	0%
Tennis Program	3,009	2,500	2,815	3,000	3,000	20.0%
Revenue/Donations	1,973	2,400	600	2,000	2,300	-4.2%
Total Revenue	\$16,602	\$4,900	3,415	\$5,000	\$5,300	8.2%

Expenditures – 21 – Community Recreation Services Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
230 Picnic Expenses	\$14,075	\$10,500	3,673	\$14,550	\$14,500	38.1%
390 4th of July/Fright Night	1,732	1,250	439	1,250	1,500	20.0%
110 Salaries	11,923	-	-	-	-	0%
151 Social Security	912	-	-	-	-	0%
230 Materials & Supplies	729	-	-	-	-	0%
Total Expenditures	\$29,371	\$11,750	\$4,112	\$15,800	\$16,000	36.2%

Community Recreation Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Community Rec Fund Balance	(\$13,420)	\$0	(\$7,267)	\$0	\$0	-100.0%



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 Actual	2006 Estimate	2007 Budget
CDA Meetings	3	4	9	4	5

Revenues – 23 – Community Development Authority Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	0.0%

Expenditures – 23 – Community Development Authority Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
210 Contractual Services	\$2,500	\$5,500	\$22,500	\$22,500	\$2,500	-54.5%
211 Legal Services	-	2,000	875	1,000	2,500	25.0%
300 Administrative	-	-	-	-	-	0%
Total CDA Expenditures	\$2,500	\$7,500	\$23,375	\$23,500	\$5,000	-33.3%

Community Development Authority Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
CDA Fund Balance	\$17,500	\$2,500	\$1,722	\$1,722	\$1,722	-31.1%



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

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Computer Services	\$23,412	\$18,800	\$21,836	\$21,836	\$18,800	0.0%

Expenditures – 24 – Computer Services Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
110 Salaries	\$0	\$0	\$0	\$0	\$5,000	0%
225 Computer Services	23,412	8,000	46,535	46,535	-	-100.0%
335 Hardware	-	-	-	-	12,500	0%
336 Software	-	-	-	-	-	0%
700 Depreciation	-	-	-	-	8,000	0%
Total Computer Services Exp	\$23,412	\$8,000	\$46,535	\$46,535	\$25,500	218.8%

Computer Services Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated Annual Future Hardware Purchase Allocation					\$8,000	0%
Undesignated Fund Balance					2,377	0%
Computer Fund Balance	\$25,556	\$36,356	\$11,657	\$11,657	\$10,377	-71.5%



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

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Asset Forfeiture	\$1,576	\$0	\$182	\$185	\$0	0%
Interest	134	-	43	50	30	0%
Miscellaneous Revenue	150	0	0	0	0	0%
Total Police Special Fund Revenues	\$1,860	\$0	\$224	\$235	\$30	0%

Expenditures – 25 – Police Special Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
351 DARE Expenditures	\$0	\$0	\$0	\$0	\$0	0%
352 Forfeiture Expenditures	61,796	18,509	17,335	18,509	1,200	-93.5%
Total Police Special Fund Expendit	\$61,796	\$18,509	\$17,335	\$18,509	\$1,200	-93.5%

Police Special Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated Asset Forfeiture		\$0	759	\$759	\$759	0%
Designated Dare		-	1,650	1,650	1,650	0%
Undesignated Fund Balance		-	9,890	8,954	7,784	0%
Total Police Special Fund Bal	\$29,637	\$11,128	\$12,299	\$11,363	\$10,193	-8.4%



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

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$125,527	\$132,123	\$132,123	\$132,123	\$134,827	2.05%

Expenditures – 26 – North Shore Library Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
227 Federated Library	\$125,527	\$132,123	\$89,621	\$132,123	\$134,827	2.05%

North Shore Library Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Library Fund Balance	\$0	\$0	\$42,502	\$0	\$0	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 Actual	2006 Estimate
ISO Rating	2/5	2/5	2/5	2/5
Total Full-Time Staff	116	116	120	120
Total Calls for Service	5,957	5,530	5,665	5,678
Fire	1,954	1,608	1,691	1,712
Medical	4,003	3,922	3,974	3,966
Bayside – Total Service Calls	395	349	368	367
Fire	161	127	138	142
Medical-Basic	156	138	168	150
Medical-Advanced	78	84	62	75
NSFD Response Times				
Fire	6:17	5:40	5:47	5:49
Medical-Basic	5:40	5:39	5:43	5:41
Medical-Advanced	7:53	7:49	7:30	7:44
Bayside Response Times				
Fire	7:34	6:42	5:11	5:10
Medical-Basic	7:02	6:21	4:36	4:35
Medical-Advanced	9:24	8:18	8:39	8:39

Revenues – 27 – North Shore Fire Department Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$657,534	\$696,631	\$696,631	\$696,631	\$695,011	-0.2%
Fire Insurance Dues	17,772	18,000	18,540	18,540	18,540	3.0%
Total North Shore Fire Department Re	\$675,306	\$714,631	\$715,171	\$715,171	\$713,551	-0.2%

Expenditures – 27 – North Shore Fire Department Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
224 North Shore Fire Dept	\$657,534	\$696,631	\$522,473	\$696,631	\$695,011	-0.2%
376 Fire Insurance Dues	17,772	18,000	18,540	18,540	18,540	3.0%
Total North Shore Fire Department Ex	\$675,306	\$714,631	\$541,014	\$715,171	\$713,551	-0.2%

North Shore Fire Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
NSFD Fund Balance	\$0	\$0	\$174,158	\$0	\$0	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.

Benchmarking

	2003 Actual	2004 Actual	2005 Actual	2006 Estimate	2007 Budget
In-Coming Calls	N/A	12,080	30,041	30,000	30,000
Out-going Calls	N/A	13,100	15,409	16,000	16,000
911 Calls	N/A	519	566	750	700

Revenues – 28 – Dispatch Services Fund

	2005 Actual	2006 Budget	2006 August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$171,512	\$149,164	\$149,164	\$149,164	\$156,842	5.1%
Alarm Company Permits	0	0	0	0	0	0%
Dispatch Services Revenue	201,652	242,792	191,326	242,792	242,792	0.0%
Total Dispatch Services Revenue	\$373,164	\$391,957	\$340,490	\$391,956	\$399,634	2.0%

Expenditures – 28 - Dispatch Services Fund

	2005 Actual	2006 Budget	2006 August 2006	2006 Projected	2007 Proposed	% Change
110 Salaries	\$228,256	\$246,518	\$136,492	\$246,518	\$253,405	2.8%
111 Overtime	8,952	10,500	4,974	8,000	\$8,000	-23.8%
140 Longevity	345	420	200	420	\$300	-28.6%
150 Wisconsin Retirement	23,278	27,834	14,732	27,834	\$29,117	4.6%
151 Social Security	18,332	20,475	10,527	20,475	\$20,694	1.1%
152 Life Insurance	328	461	327	461	\$440	-4.7%
153 Health Insurance	7,327	57,809	29,648	57,809	\$55,376	-4.2%
154 Dental Insurance	3,142	2,341	1,593	2,341	\$1,928	-17.7%
156 Health Reimbursement Account		3,150	414	2,000	\$2,880	-8.6%
180 Recruitment	586	0	129	0	0	0%
210 Contract Services	4,800	7,200	5,235	7,200	20,520	185.0%
211 Legal Services	0	0	0	0	0	0%
221 Communications	10,080	8,100	8,249	10,000	10,000	23.5%
322 Training	1,070	2,100	470	1,500	1,500	-28.6%
330 Clothing Allowance	1,712	3,100	806	2,000	2,400	-22.6%
350 Equipment Replacement	0	1,932	2,701	3,000	2,000	3.5%
390 Public Relations	125	75	0	75	75	0.0%
522 Future Retirement Benefits		1,000	0	1,000	1,000	0.0%
Subtotal Dispatch Services	\$308,332	\$393,015	\$216,497	\$390,633	\$409,634	4.2%

Dispatch Services Fund Balance

	2005 Actual	2006 Budget	2006 August 2006	2006 Projected	2007 Proposed	% Change
Designated Health Reimbursement	1350	\$4,500	\$4,500	\$4,500	\$4,500	0.0%
Designated Future Retirement		-	1,000	1,000	1,000	0%
Undesignated Fund Balance	26,846	16,070	129,804	16,070	6,070	-62.2%
Dispatch Services Fund Balance	\$28,196	\$20,570	\$135,304	\$21,570	\$11,570	-43.8%



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

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Intergovernmental Revenue	\$24,216	\$18,800	\$0	\$0	\$0	-100.0%
Interest	\$0	\$0	\$57	\$65	\$20	0%
Total MDC Revenues	\$0	\$0	\$57	\$65	\$20	

Expenditures – 29 – MDC Infrastructure Fund

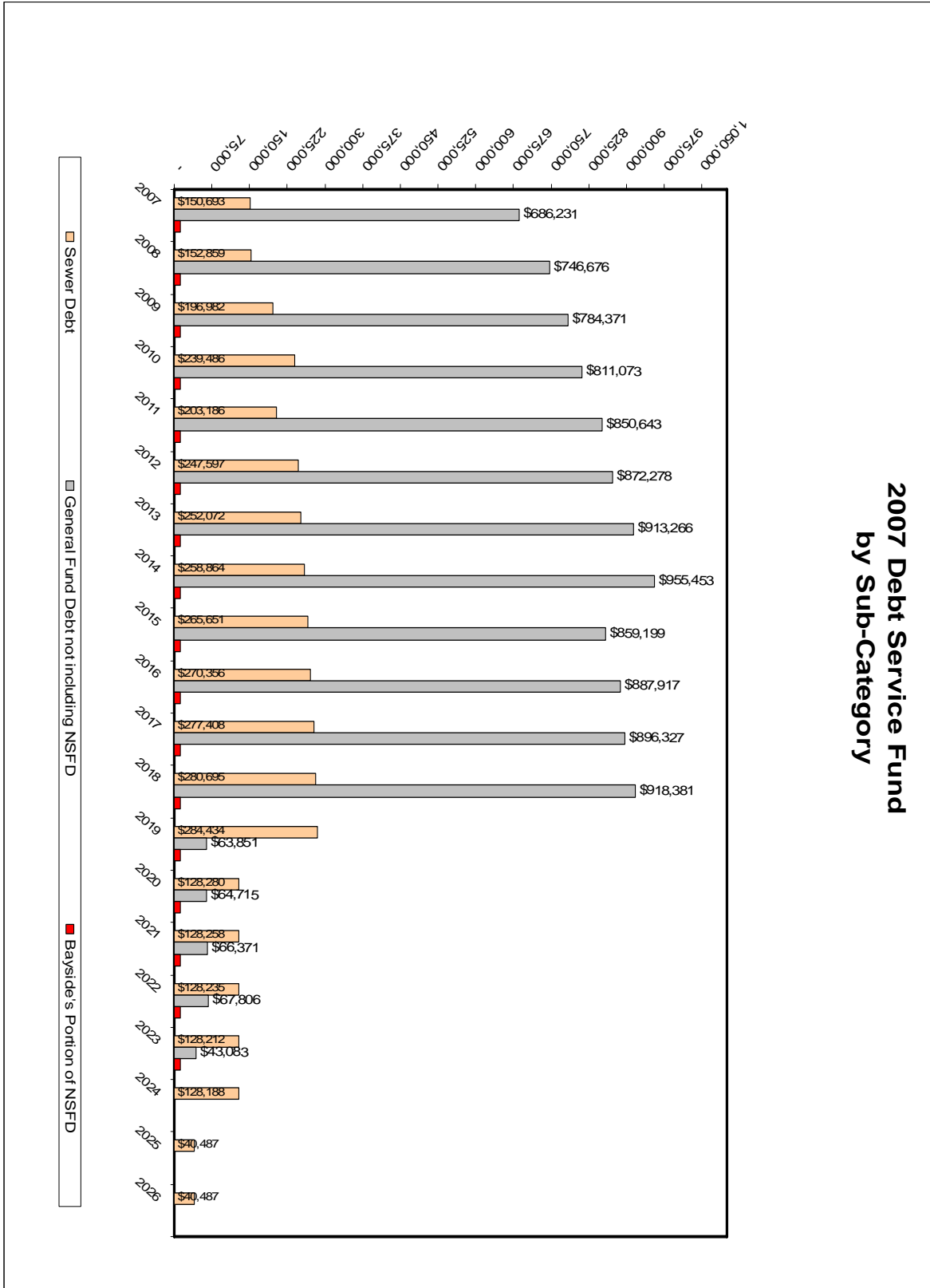
	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
353 MDC Infrastructure	\$15,032	\$20,000	\$475	\$475	\$10,000	-50.0%
Total MDC Expenditures	\$15,032	\$20,000	\$475	\$475	\$10,000	

MDC Infrastructure Fund Balance

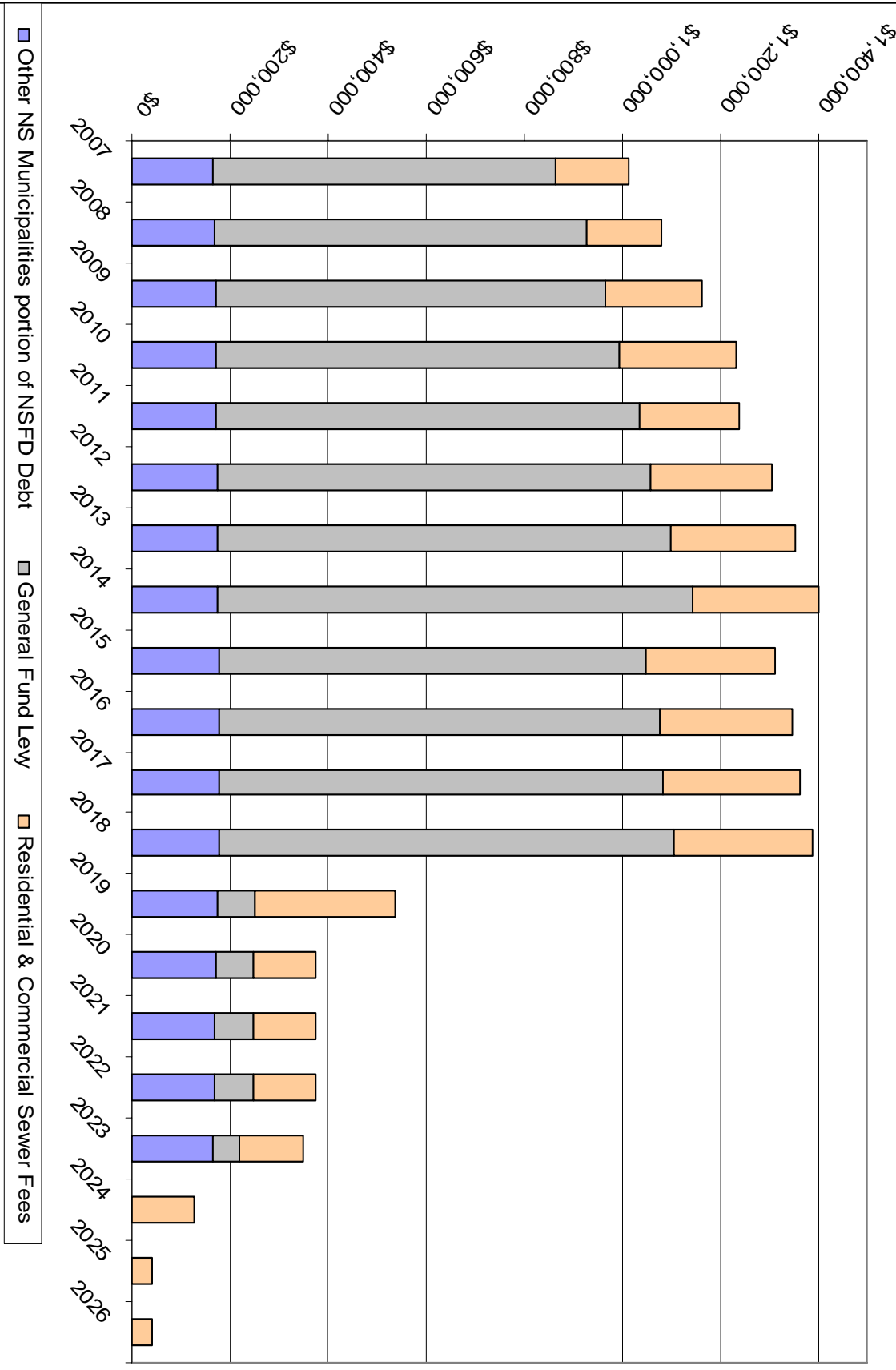
	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated MDC Infrastructure	\$0	\$0	\$14,053	\$14,053	\$4,053	0%



Debt Service Fund



Debt Service Funding Sources



Revenues – 30 – Debt Service Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$495,424	\$596,156	\$596,156	\$596,156	\$653,059	9.5%
Interest	4,378	9	22	22	6	-33.3%
NSFD	169,598	176,055	176,055	176,055	178,355	1.3%
Note Proceeds	1,000,000	-	-	-	-	0%
Proceeds of Long-Term Debt	1,342,169	-	-	-	-	0%
Proceeds of Premium	-	-	-	-	-	0%
Total Debt Service Revenues	\$3,011,570	\$772,220	\$772,233	\$772,233	\$831,420	7.7%

Expenditures –30 – Debt Service Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
215 MADACC	\$2,582	\$2,582	\$2,434	\$2,434	\$2,257	-12.6%
226 Closing Fees/Issuance Costs	6,520	0	0	\$0	-	0%
610 Principal Redemption	170,000	0	0	\$0	-	0%
611 NSFD Station #5	80,000	176,055	176,055	176,055	178,355	1.3%
614 State Trust Fund Principal	371,740	44,423	44,423	44,423	61,400	38.2%
615 Principal Redemption-Note	1,600,000	0	0	0	-	0%
616 Principal Redemption-BAN	1,620,000	0	0	0	-	0%
616 Principal Redemption-CWFL	-	56,908	0	0	-	-100.0%
618 Principal Redemption on Bond	-	255,000	238,130	238,130	279,992	9.8%
620 Interest on NSFD Loan	90,605	0	0	0	-	0%
621 Interest on Bond	348,833	324,163	278,376	278,376	264,090	-18.5%
623 Interest on State Trust Loan	28,795	56,631	56,631	56,631	45,326	-20.0%
624 Interest on Note	13,132	0	0	0	-	0%
625 Interest on BAN	19,440	0	0	0	-	0%
626 Interest on CWFL	0	31,145	0	0	\$0	-100.0%
Total Debt Service Expenditures	\$4,351,648	\$946,907	\$796,049	\$796,050	\$831,420	-12.2%
Other Financing Sources (Uses)						
Transfer from General Fund	\$1,740	\$0	\$0	\$0	\$0	
Transfer from Sewer Fund	46,842	174,687	-	-	-	
Transfer from Capital Projects Fund	890,963	-	-	-	-	
Total Financing Sources (Uses)	939,545	174,687	\$0	0	0	-100.0%

Debt Services Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated State Trust Fund Loan	\$0	\$0	\$0	\$0	\$0	
Designated BAN Interest	-	-	-	-	-	
Debt Service Fund Balance	\$ (22,157)	\$0	\$ 26,843	\$0	\$0	



Capital Fund

Revenues – 40 – Capital Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Property Taxes	\$10,000	\$52,233	\$52,233	\$52,233	\$39,000	0%
Intergovernmental Grant	68,550	-	-	16,753	20,747	0%
Intergovernmental Revenue	62,660	-	-	-	62,500	0%
Cell Tower Fees	-	22,500	50,000	50,000	15,000	-33%
CDBG/ADA Grant	27,239	72,054	-	55,000	41,500	-42%
Interest Income	11,527	13,000	13,016	16,000	9,000	-31%
Miscellaneous Revenue	32,000	-	-	-	-	0%
Sale of Property	624,755	-	-	-	-	0%
Loan Proceeds	728,507	252,246	-	252,246	-	-100%
Total Capital Fund Revenues	\$1,565,237	\$412,033	\$115,249	\$442,232	\$187,747	-54.4%

Expenditures – 40 – Capital Fund

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
802 621 Pond	\$26,550	\$0	\$0	\$0	\$0	0%
803 Capital Equip - DPW	24,186	183,000	58,116	183,000	68,675	-62.5%
804 Capital Equip - DPS	5,750	30,000	30,000	30,000	48,000	60.0%
815 Capital Equip - DISP	-	-	-	-	100,000	0%
806 Police Software Upgrade	0	-	-112,984	-	-	0%
808 Sewer Repair	437,510	0	0	-	-	0%
810 CDBG/ADA Grant Expenditures	27,239	72,054	0	72,054	41,500	-42.4%
813 Road Construction/Paving	310,101	280,000	0	280,000	-	-100.0%
814 Brown Deer Rd Reconstruction	-	25,000	2,481	25,000	-	-100.0%
819 Property Acquisition/Sale Exp	288,906	0	3,968	2,968	-	0%
820 Port Washington Rd Construction	152,317	0	51,499	51,499	-	0%
821 Port Washington Rd Engineering	42,161	0	0	0	-	0%
823 Dispatch/Police 800MHZ/E911	164,637	0	0	0	\$0	0%
Total Capital Fund Expenditures	\$1,479,356	\$590,054	\$33,080	\$644,521	\$258,175	-56.2%
Other Financing Sources (Uses)						
Transfer from General Fund	\$0	\$0	\$0	\$0	\$0	0%
Transfer to Sewer Fund	0	406,000	406,000	406,000	0	-100.0%
Transfer to Debt Service	890,963	0	0	0	0	0%
Total Financing Sources (Uses)	\$890,963	\$406,000	\$406,000	\$406,000	\$0	-100.0%

Capital Fund Balance

	2005 Actual	2006 Budget	August 2006	2006 Projected	2007 Proposed	% Change
Designated DPW Equipment Reserve	\$0	\$75,000	\$125,000	\$67,000	\$13,325	-82.2%
Designated Road Reserve	610,436	285,964	430,590	46,124	46,124	-83.9%
Designated Sidewalk Reserve	10,000	0	0	0	0	0%
Undesignated Fund Balance	75,426	92,625	166,054	21,753	5,000	-94.6%
Total Fund Balance	695,862	453,589	721,645	134,877	64,449	-85.8%



Capital Project Fund Details

Project: Computer Replacements	Cost: \$4,500
Funding Source: Levy	
Justification: Village Hall and DPW staff will begin a new rotation schedule for computers to ensure PC's are updated and rotated to staff on a timely basis. It is estimated that three new PC's will be purchased this year, and a computer for the mechanic and foreman will be installed to begin a record keeping system for both functions.	

Project: Posting Board Replacements	Cost: \$1,000
Funding Source: Levy	
Justification: The three official posting boards around the Village are deteriorating and in need of replacement. This request would fund new, more durable posting boards.	

Project: Police Vehicle Replacements and Equipment (2 Vehicles)	Cost: \$48,000
Funding Source: Levy	
Justification: This year's request is to replace one marked and one unmarked squad car. This reduces the number of SUVs in the fleet of police vehicles by 1. The current green unmarked Ford Explorer will 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 the one squad.	

Project: Ka Band Radar Unit	Cost: \$2,500
Funding Source: Levy	
Justification: This request would replace one of the 15 year old, HR-12 moving radar units. The 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: Police Department Photocopier Replacement	Cost: \$8,500
Funding Source: Levy	
Justification: The current Police Department 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 the Police Department 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 more cost effective. An updated machine would also provide the capability of networking the copier, and also provide fax and scanning capability.	



Project: Computer Replacements	Cost: \$4,500
Funding Source: Computer Fund	
Justification: Replacement of Police Department PC's. It is anticipated that three new PC's will be purchased this year on the continual rotation schedule.	

Project: Back-Up Core Router	Cost: \$8,000
Funding Source: Computer Fund	
Justification: Purchase and installation of a back-up core router for the Village's computer system, which controls and maintains services for the Village's departments and all of the Village's computer customers.	

Project: Street Name Signs	Cost: \$12,000
Funding Source: Levy	
Justification: Monies are allocated for the purchase and installation of the remaining street signs that need to be replaced within the Village. Consolidating the purchase into one year should save the Village money through a larger, bulk purchase.	

Project: Dispatch Third Workstation	Cost: \$37,500
Funding Source: Grant monies	
Justification: Grant monies have been allocated for the purchase and installation of equipment for a third workstation in dispatch. This station would serve as backup to existing stations and also serve as a backup for the pending agreement with North Shore Dispatch to provide backup services for each respective dispatch center.	

Project: Finger-Print Cabinet	Cost: \$1,200
Funding Source: Asset Forfeiture Funds	
Justification: This program adds a file drawer that is designed to hold fingerprint cards in the detectives office.	

Project: Mower/Snow-Blower Broom	Cost: \$29,000
Funding Source: DPW Equipment Reserve	
Justification: Replace the existing 1997 Jacobsen 60" cut riding lawnmower with a 72" front-mount, rear discharge mower, 2-stage 59" snowblower and 60" heavy duty rotary broom. This will not only replace an existing lawnmower but also serve as the primary piece of equipment for the snow removal on the Brown Deer Road, Lake Drive, and Port Washington Road.	



Project: Skid Steer Loader	Cost: \$24,000
Funding Source: DPW Equipment Reserve	
Justification: Trade-in the existing 1996 Gehl skid steer while it retains a fair value and upgrade with new to improve productivity and efficiency in operation. Heavily used piece of equipment for the front line use vehicle. Increasingly used in yard waste collection services.	

Project: 4-Wheel Drive Snow-Plow	Cost: \$36,000
Funding Source: DPW Equipment Reserve	
Justification: Replace 1994, 121,000 mile GMC pickup truck/snow plow with similar style truck with utility style mounted box. Would be used in variety of settings (i.e. snow plow operations, sewer utility, and general maintenance around the Village. Front line vehicle.	

Project: Trailer Mounted Sewer Jetter/ Televising Machine	Cost: \$121,000
Funding Source: Sewer Equipment Reserve/ Sewer Fund	
Justification: High pressure jetting machine with TV capabilities. High priority for the maintenance and operation of the sewer system. Currently contract this service out at \$25,000 plus per year with varied results. Seeks to accomplish goal of 3 year rotation cycle on jetting and televising the sanitary sewer system and protecting infrastructure investments made over the last 5 years and beyond.	



**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.

CDA: Community Development Authority

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

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



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

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

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

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

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

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

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

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

DNR: Wisconsin Department of Natural Resources

DPW: Department of Public Works

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

MDC: Mobile Data Communications.

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

MMSD: Milwaukee Metropolitan Sewerage District

NSFD: North Shore Fire Department

OPEB: Other Post Employment Benefits

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

