



NORTH SHORE FIRE RESCUE
EDUCATE. PROTECT. SERVE.

2018

NORTH SHORE FIRE/RESCUE BUDGET





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**North Shore Fire Department
Wisconsin**

For the Fiscal Year Beginning

January 1, 2017

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the North Shore Fire Department for its annual budget for the fiscal year beginning January 1, 2017. In order to receive this award, a government unit must publish a budget document that meets program criteria as a policy document, as an operations guides, as a financial plan and as a communications device. This award is valid for a period of one year only. We believe that our current budget continues to conform to program requirements and we are submitting it to GFOA to determine its eligibility for another award.

How to Use This Document

This 2018 budget document for the North Shore Fire/Rescue is essentially divided into five sections: the Executive Summary, Overview, Financial Policies and Fund Overview, Budget Overview and Appendix. Throughout the document, the North Shore Fire Department is referred to as North Shore Fire/Rescue, the Agency or NSFR.

- 1) The Executive Summary section provides a ‘broad brush’ overview of the economic and municipal opportunities and challenges. The section includes the executive budget message which highlights the major changes for this year’s budget. The strategic goals and action plans for 2016 are also included in this section to provide descriptions of what we’d like to accomplish within the short and long term budget parameters.
- 2) The Overview explains who we are. It also includes the table of contents, as well as information on our Board of Directors and Fire Commission leaders, and North Shore Fire /Rescue staff, by administration and line sections. The North Shore Fire /Rescue’s mission statement and value statement are included in this section as well as the organizational and departmental/bureau charts. Finally a demographic and geographical summary of the consolidated seven municipal regions and fire station locations for our five fire stations is included.
- 3) The Financial Policies and Fund Overview Information section is focused on the different funds North Shore Fire/Rescue utilizes. Fund summaries show the activity in each fund to include beginning balance, revenues, expenditures/expenses, transfers, and ending balance. This summary is followed by a schedule of financial policies and practices that complete the financial framework for the North Shore Fire/Rescue. The Operational Debt Management Stabilization Fund and Debt and Capital Management section covers the General Operating and Capital Improvement Program (CIP) budgets as well as the Stabilization Fund and Debt Service Fund , and a discussion on how North Shore Fire / Rescue allocates its resources. It explains the major Operating revenues and expenditures, (now including the Stabilization Fund as a major fund), the CIP process, provides information on different funds and funding sources, lists the capital improvement projects, and summarizes North Shore Fire /Rescue’s outstanding debt and future OPEB liabilities.
- 4) The Budget Overview provides each department’s budget summary by function; it describes who does what within the workload allocations of the North Shore Fire Rescue. The information includes functions of the department, highlights of accomplishments, and goals for next year. It also displays department expenditures and budget by operating and maintenance, and capital budgets. Work performance measurements are also included.
- 5) The Appendix contains miscellaneous information and personnel staffing summaries of North Shore Fire / Rescue. Service agreements, allocation schedules and any major Board resolutions are included for review, as well. Finally, Glossary and Acronym summaries are provided.

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Executive Summary

2018 Executive Summary/Budget Message Cont.

Board of Directors, Municipalities, and Citizens,

It is a pleasure to present to you the Preliminary General Operating and Capital Budget, as well as the Stabilization and Debt Service Fund information for 2018. This year's budget focuses on two key concepts: sustainability of current service levels in the communities we serve and maintaining structurally sound and sustainable fiscal operations. Staff presents this budget to the Board of Directors in an effort to balance the organization's commitment to maintain our exceptional all-hazards risk reduction, response and medical programs and service levels while being mindful of our continued commitment to financial stability and responsibility.

Budget Challenges

Municipalities continue to be cognizant of increases from the fire department due to significant increases that impact our budget and theirs each year. In 2017 the North Shore Fire Department faced significant budget cuts that resulted in the reduction of three (3) full-time positions. These cuts were the result of 2017 employer and employee pension contribution rate increases of nearly 5.0% over 2016. The employer contribution rate is applied to all applicable WRS wages in order to determine the contribution amounts required by the employer; this calculation has the same effect as a wage increase for its impact to our budget. The impact to the 2017 Operating Budget was an increase of almost \$400,000. Due to restriction increases on the NSFD budget those positions will remain unfilled in 2018.

The Department negotiated and successfully signed a new labor contract with the North Shore Professional Firefighters Association in May of 2017. This contract was a one year agreement and contract negotiations began again in July of 2017. For 2018 budget purposes Staff has used a competitive wage increase based on comparable settlements for public safety employees in the Metro area.

Municipality contributions constitute the majority of the revenue sources for the Department's Operating Budget, totaling just over 80% of the Operating Fund Revenue. Municipal contribution increases are capped by the Fire Services Agreement at the Consumer Price Index (CPI) + 0.50%. The CPI for 2017 is 2.18%. The 0.50% increase over CPI allows for a maximum municipal contribution increase of 2.68% for the 2018 Operating Budget lift. This year the Board approved a 2% municipal contribution increase.

The 2.18% CPI for 2018 follows 2017's CPI of 0.75%, which limited the municipal revenue increases to 1.25% in 2017 (CPI 0.75% + 0.5%). This was following the 2016 CPI increase of 0.0% which resulted in a budget increased of only 0.5%. The historically low CPI has created significant challenges for the Department in meeting expense increases as wages, benefits and other necessary costs have increased beyond the CPI. Additionally, the historically low CPI increases reduce the base from which subsequent budgets are calculated.

Salaries and Wages Ending 2017

The North Shore Fire Department is anticipating the turnover of seven (7) positions before the end of 2017. The Department continues to experience the effects of an aging work force and is anticipating the retirement of three (3) Fire Lieutenants before the end of the year. Additionally, the department experienced the unanticipated resignation of two (2) Paramedic Firefighters in 2017. A newly hired firefighter wage of \$45,000 replaces a senior employee's average wage of approximately \$78,000 resulting in over \$30,000 of savings per position in the wage line item due to the retirement of a senior employee. The current budget

2018 Executive Summary/Budget Message Cont.

takes into account wage savings based on the rank of employee's, but it is dangerous to rely on the decreased salary levels because of the short time period it takes for a new firefighter to climb in salary scale.

An additional concern of the department is the current wage disparity existing for the Firefighter and Captain positions. In 2018 we were unable to address this disparity. Addressing it would have added an additional \$175,000 to our budget that we were unable to account for without cutting additional positions. The department believes we are beginning to experience the effects of this disparity in that we had two (2) Paramedic Firefighters submit their letters of resignation in early 2017. These firefighter were in the employment groups with the most significant wage disparity figures.

Striving to Maintain Current Levels of Service

The 2017 estimated CPI number allowed for adequate increases in the 2018 budget, but Staff would like to emphasize that the CPI increases only allow Staff to maintain the status quo. To address some of the larger looming items it will be necessary to make cuts in the North Shore Fire Department's service delivery model to drive down costs that our revenue stream can support or find new methods of funding that would allow municipalities to maintain higher funding levels. The North Shore Fire Department has been working with municipal managers and legislators in working to address expenditure restraint issues that continue to put a strangle hold on the North Shore Fire Department and Municipal budgets. Numerous municipalities throughout the state of Wisconsin are experiencing similar constraint issues and are being forced to take their budget increases to referendum in order to allow for an increase in revenues and coinciding expenditures.

While Staff is presenting a balanced 2018 Budget, we cannot emphasize the importance to the Board of continuing to provide funding over the next several years to meet salary and wage increases and the pay steps for the new firefighter positions if a desire exists to maintain current service levels. The development of this budget has been challenging. The limits to municipal revenue increases and their ability to expend those revenue increases continue to challenge the Department to provide the ongoing service and protection that residents are accustomed to. On behalf of the entire Department, despite the fiscal challenges we face, we look forward to continuing our tradition of excellence, innovation and continuous improvement as a means to serve the seven North Shore Communities.

Respectfully,

Robert C. Whitaker

Robert C. Whitaker
Fire Chief/Administrator

KateLynn Schmitt

KateLynn Schmitt
Finance Director



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Overview

Organization Profile

The North Shore Fire Department (North Shore Fire/Rescue) (NSFR) was created as a consolidated fire department in 1995 by an Intergovernmental Agreement between the seven current member communities. North Shore Fire/Rescue protects the seven communities of the City of Glendale and the Villages of Bayside, Brown Deer, Fox Point, River Hills, Shorewood and Whitefish Bay.

North Shore Fire/Rescue is overseen by a Board of Directors (The Board) that is represented by the chief elected official of each member community which is the elected Village President for six communities, and the City Mayor for one community. North Shore Fire/Rescue represents the largest consolidated fire department in the state of Wisconsin. The Department celebrated twenty years of service as a consolidated provider of the Fire and Rescue services in those seven communities in 2015.

The Fire Commission is another important part of the executive branch of the Agency. The Fire Commission consists of one appointee of the Mayor or Village President of each of the seven member communities. The North Shore Fire Commission is responsible for performing firefighter recruitment, promotions, discipline and termination of sworn staff.

Within the organizational structure, the Fire Chief is the chief executive officer of North Shore Fire/Rescue. The Chief is responsible for implementing the policies of the Board of Directors and Fire Commission and making recommendations to both bodies on policy matters. The Chief also serves as the political liaison to the seven member communities and their Administrators/Managers.

North Shore Fire/Rescue protects the City of Glendale and the Villages of Bayside, Brown Deer, Fox Point, River Hills, Shorewood and Whitefish Bay. All seven of these municipalities are adjoining in the northeast section of Milwaukee County and have a population of approximately 65,000 residents. Collectively, these communities are very diverse. Spanning 25 square miles, the area of protection includes Bayshore Town Center, a large regional shopping destination, the corporate headquarters campus of Johnson Controls, Inc. and residential areas that span from the most densely populated community in the State to a community with large estates on multi-acre lots. The area of protection is split by Interstate Highway 43 which is a major north-south expressway that runs from the City of Milwaukee to all of the northern suburbs of Milwaukee County. Ultimately, this Interstate leads to the City of Green Bay, thus making it a major transportation route for the region. The entire eastern border of the area of protection consists of Lake Michigan shoreline. The City of Milwaukee runs the entire western border of the area of protection, while the City of Mequon in Ozaukee County abuts the entire northern border.

The housing stock in the area spans from apartments to condominiums and from starter homes to some of the largest single family homes in the State of Wisconsin on five acre lots. The population also varies in age. The Village of Shorewood abuts the University of Wisconsin-Milwaukee Campus and has a significant amount of rental housing for college age students. Other areas of the district have large retirement type communities that also offer assisted living facilities.

North Shore Fire/Rescue provides timely and effective emergency services to all residents and businesses in the North Shore boundaries. These services include fire suppression, emergency medical service, hazardous materials response and specialized rescue and other emergency assistance by:

Organization Profile Cont.

- Staffing for the five fire/rescue stations.
- Responding to emergent and non-emergent requests for service.
- Maintaining the vehicle fleet and related equipment.
- Managing and providing staff development and training.

North Shore Fire/Rescue is divided into three basic Divisions: the Emergency/Operations Division, the Support Services Division, and the Administrative Services Division, which includes the Office of the Fire Chief.

Emergency/Operations Division

The Emergency/Operations Division personnel report to the Assistant Chief and consist of three separate shifts which include thirty-two positions per shift. North Shore Fire/ Rescue's current daily minimum staffing is twenty-four to twenty-five personnel on duty per day. Personnel are assigned within the five ranks of the Operations Division.

- Three Battalion Chiefs function as the shift commander for each shift, as well as the Department/Bureau Heads for their assigned area of responsibility.
- Captains and Lieutenants are responsible to manage their shifts in each of the fire stations. They also supervise crews assigned to ambulances, fire engines and fire trucks.
- Heavy Equipment Operators drive and operate fire engines and trucks.
- Firefighter/Paramedics and Firefighter/EMTs provide response to medical, fire and other emergencies.

All members of the Operations Division also provide non-emergent services to the North Shore Communities including fire inspection services and life safety education to the public. They are also responsible for day-to-day maintenance of the fire/rescue stations, equipment and apparatus.

While North Shore Fire/Rescue has a large variety of mandates and responsibilities, one of the most visible is the provision of emergency services. Approximately 75% of emergency responses are a type of a medical emergency. The remaining 25% of emergency responses consist of fire and service related type calls.

North Shore Fire/Rescue operates four front-line ambulances which provide primary response to emergency medical incidents. All fire engines and fire trucks are also equipped and staffed to provide emergency medical responses allowing North Shore Fire/ Rescue to send the closest available unit to any type of emergency.

North Shore Fire /Rescue staffs two types of ambulances: Advanced Life Support (ALS) and Basic Life Support (BLS). Both types of ambulances are generally staffed by a minimum of two personnel. Advanced Life Support Ambulances must have at least two State of Wisconsin Licensed Paramedics assigned while Basic Life Support Ambulances must have at least two State of Wisconsin Licensed Emergency Medical Technician (EMT) Basics assigned. Medical direction for North Shore Fire/ Rescue's emergency medical services is provided under contract by Milwaukee County Emergency Medical Services. Milwaukee County also provides initial and on-going training for paramedics, quality assurance review of patient care provided by North Shore Fire /Rescue

Organization Profile Cont.

and maintenance and support for related emergency medical equipment.

Fire Engines and Trucks are generally staffed by a minimum of three personnel; a Captain or Lieutenant, a Heavy Equipment Operator and a Firefighter/Paramedic or Firefighter/EMT. Fire Engines carry 750 gallons of on board water and are generally used for fire suppression operations. Trucks have aerial ladders and a large compliment of ground ladders on them. Both trucks operated by North Shore Fire/ Rescue also carry water and hose and function as a fire suppression unit, similar to a fire engine, which allows for the greatest operational flexibility.

Two of the four front-line North Shore Fire/Rescue engines are Rescue Engines. These vehicles carry vehicle extrication, rope rescue, water rescue and other specialized rescue equipment in addition to the standard compliment of onboard water and hose. All Fire Engines and Trucks carry the same emergency medical equipment that ambulances carry and are prepared and staffed to respond to all emergency medical responses. Tenders are used to carry water for fire suppression operations in areas of the communities that do not have fire hydrants. River Hills and parts of Bayside are not protected by fire hydrants and require water to be tanked to the scene for fire suppression. North Shore Fire/Rescue has two 3,000 gallon water tankers. A fire in a structure generally requires more water than the 6,000 gallons that the two tankers carry, so North Shore Fire /Rescue commonly requests mutual aid with tankers for fires in these communities.

North Shore Fire/Rescue also has the following special equipment available to respond to emergencies:

- Special Operations Trailer with hazardous materials and technical rescue equipment to supplement equipment on the Rescue Engines.
- Zodiac Boat for water rescue
- Mobile Command Post for large scale incidents
- Reserve Fire Engine
- Reserve Fire Truck
- Reserve Ambulance

This Operations Division is responsible for a wide array of additional functions, or departments which are necessary to support the most primary role of providing emergency services to the community.

2018 Budget Summary Overview

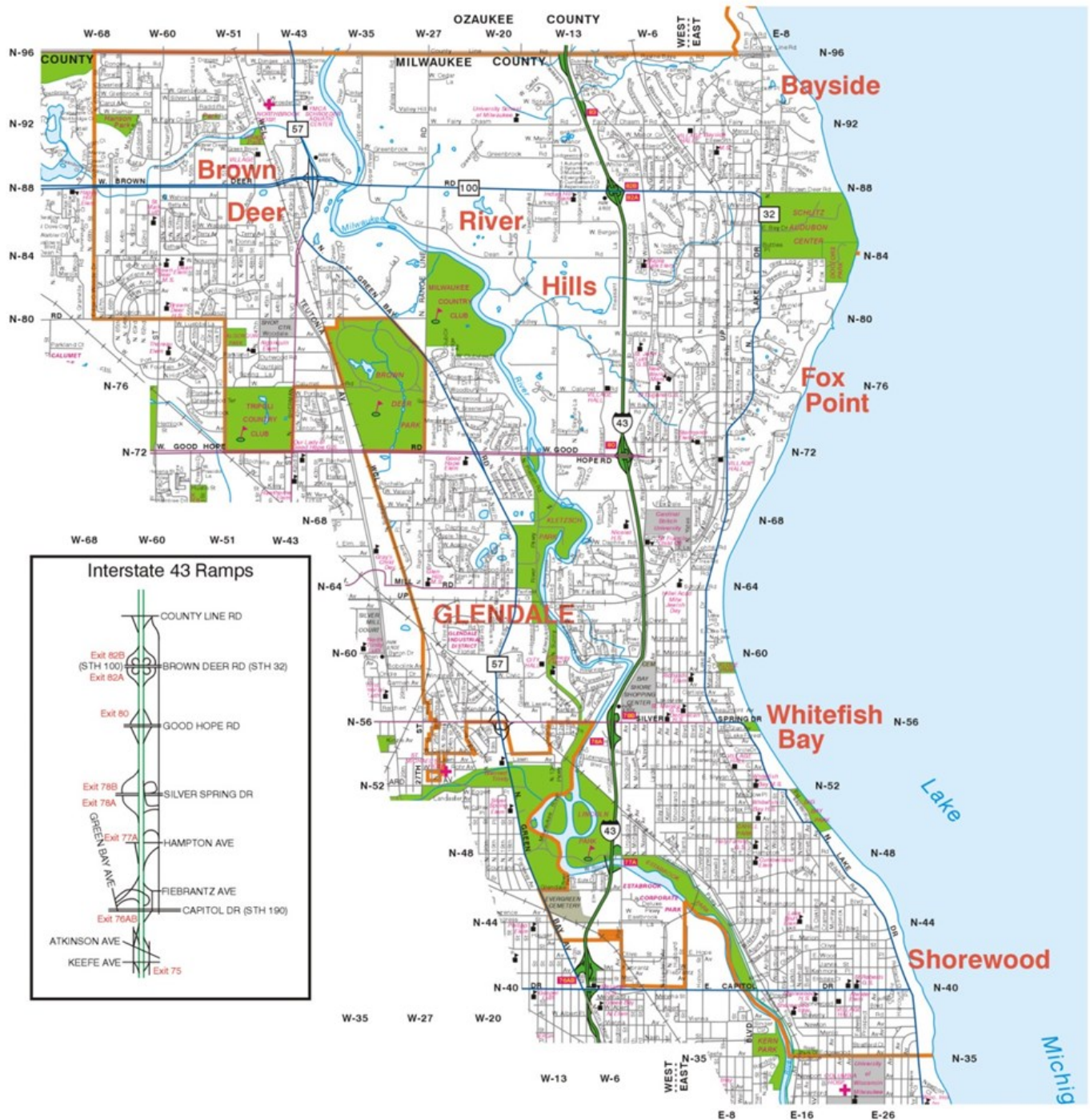
The Intergovernmental Fire Services Agreement called for the following formula allocations to be applied to the community funding for the seven municipalities, (based on population, equalized values and usage) for 2018:

<i>Amendment 8 Percentage Breakdown</i>	
Village of Bayside	6.27%
Village of Brown Deer	18.12%
Village of Fox Point	9.59%
City of Glendale	28.09%
Village of River Hills	3.10%
Village of Shorewood	17.50%
Village of Whitefish Bay	17.33%

<i>2018 Budgeted Revenue Summary</i>	
2018 Operating Budget Community Allocation	\$12,302,449
Public charges (fees for service)	\$2,260,000
2% Dues/State Grants/Miscellaneous	\$400,000
2018 Capital Services Community Allocation Funding	\$157,563
2018 Debt Service Community Allocation Funding	\$533,174
Total 2018 Budgeted Revenues	\$15,653,186

<i>2018 Budgeted Expenditure Summary</i>	
Personnel Services	\$12,706,730
Other Expenses	\$2,255,720
Capital Fund/Outlay	\$157,563
Debt Service Fund/Outlay	\$533,174
Total 2018 Budgeted Expenditures	\$15,653,187

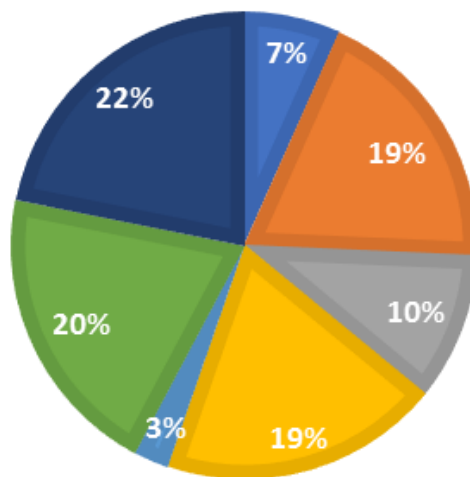
North Shore Fire/Rescue Communities within Milwaukee County



Population/Demographics

2017 POPULATION

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



Population

	2010	2017
Bayside	4,389	4,341
Brown Deer	11,999	12,340
Fox Point	6,701	6,648
Glendale	12,872	12,604
River Hills	1,597	1,577
Shorewood	13,162	13,228
Whitefish Bay	14,110	14,178
Total	64,830	64,916

Population/Demographics Cont.

2010 U.S. Census Data

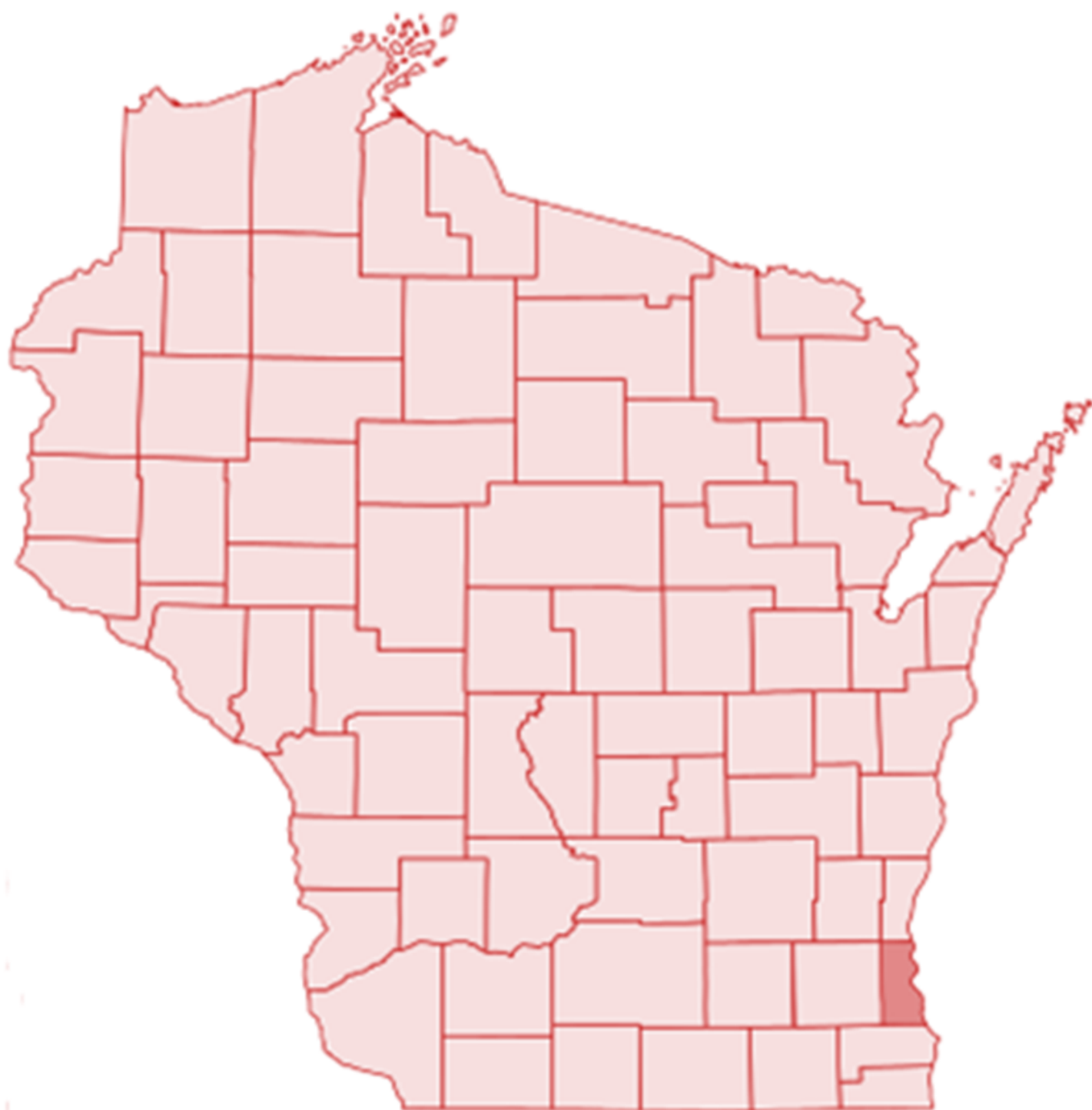
Housing Data										
Municipality	Total	Occupied	Owner-Occupied	Population in owner-occupied	Renter-occupied	Population in renter-occupied	Households with individuals under 18	Vacant	Vacant: for rent	Vacant: for sale
Bayside	1,945	1,831	1,493	3,813	338	545	548	114	57	21
Whitefish Bay	5,553	5,355	4,510	12,412	845	1,697	2,183	198	70	43
Shorewood	6,750	6,381	2,994	7,302	3,387	5,860	1,483	369	199	45
River Hills	647	595	567	1,525	17	72	194	52	3	14
Glendale	6,191	5,815	4,205	9,573	1,610	2,895	1,353	376	121	81
Fox Point	2,928	2,747	2,287	5,759	460	723	816	181	44	44
Brown Deer	5,579	5,275	3,661	9,028	1,614	2,921	1,425	304	152	84
Total	29,593	27,999	19,717	49,412	8,271	14,713	8,002	1,594	646	332

Population by Sex/Age									
Municipality	Male	Female	Under 18	18 & Over	20-24	25-34	35-49	50-64	65 & over
Bayside	2,060	2,329	1,030	3,359	100	308	836	1,140	915
Whitefish Bay	6,785	7,325	4,177	9,933	398	1,381	3,320	3,098	1,492
Shorewood	6,156	7,006	2,528	10,634	1,460	2,007	2,528	2,668	1,717
River Hills	778	819	384	1,213	43	65	295	479	305
Glendale	5,973	6,899	2,408	10,464	500	1,367	2,369	2,958	2,908
Fox Point	3,283	3,418	1,530	5,171	287	463	1,364	1,644	1,236
Brown Deer	5,760	6,239	2,505	9,494	650	1,539	2,483	2,583	1,992
Total	30,795	34,035	14,562	50,268	3,438	7,130	13,195	14,570	10,565

Population by Race				
Municipality	White	African American	Asian	American Indian and Alaska Native
Bayside	3,981	147	161	13
Whitefish Bay	12,973	270	516	19
Shorewood	11,601	384	740	31
River Hills	1,314	100	120	4
Glendale	10,221	1,813	409	32
Fox Point	6,131	188	248	8
Brown Deer	7,430	3,431	584	42
Total	53,651	6,333	2,778	149

Population by Ethnicity		
Municipality	Hispanic or Latino	Non Hispanic or Latino
Bayside	121	4,268
Whitefish Bay	399	13,711
Shorewood	447	12,715
River Hills	66	1,531
Glendale	465	12,407
Fox Point	162	6,539
Brown Deer	471	11,528
Total	2,131	62,699

State of Wisconsin, Milwaukee County



Fire Station Locations



Administrative Headquarters/Station 81

4401 W. River Lane
Brown Deer, WI 53223
(414) 357-0113 X1100
Capt. Tim Keller



Battalion Headquarters/Station 82

5901 N. Milwaukee River Parkway
Glendale, WI 53209
(414) 357-0113 X1200
Capt. Brian Wisniewski
Capt. Michael Weber
Capt. Scott Kreuzer



Station 83

3936 N. Murray Ave.
Shorewood, WI 53211
(414) 357-0113 X1300
Capt. Eric Riechert



Station 84

825 E. Lexington Blvd.
Whitefish Bay, WI 53217
(414) 357-0113 X1400
Capt. David Meyer



Station 85

665 E. Brown Deer Rd.
Bayside, WI 53217
(414) 357-0113 X1500
Capt. Thomas Race

Board of Directors/Committees

The North Shore Fire/Rescue Board of Directors is responsible for performing the following functions:

- o Setting policies
- o Approving annual budgets
- o Long-range planning
- o Negotiating contracts

The Board of Directors normally meets monthly on a regularly scheduled basis, but no less than quarterly. Officer positions of the Board of Directors are President, Vice President, Treasurer and Secretary; these positions are appointed on an annual basis. The Board has established a Finance Committee, Personnel Committee, Facilities and Equipment Committee and a Service Committee comprised of both Board members and Village Managers. Positions for the other various ad-hoc committees, such as the Funding Formula Committee, the Investments Committee or the Negotiating Committee are appointed by the President of the Board on an as-needed basis.

The following is a description of each Standing committee currently appointed:

Finance Committee: advises staff and makes recommendations to the Board on financial and budget policies and matters, development of the Operating and Capital Budget, fund balance or reserve issues, investment oversight and other financial or budgetary matters. Sub-committees of the Finance committee include:

- **Funding Formula Committee**: advises staff and makes recommendations to the Board on matters relating to the parameters for the formula which is used to calculate the annual percentage in the total of the municipalities' contribution toward the total annual operating and capital budget and debt services budget of the North Shore Fire Department. Please refer to the Appendix for the details of the formula allocation.
- **OPEB Committee**: Formed and appointed in 2012 to advise staff and make recommendations to the Board on matters relating to the Other Post Employment Benefit issues and strategies, including analysis of current retirement liabilities, as well as projections for future liabilities and management.
- **Investment Committee**: Meets on a regular basis to advise staff on investment matters.

Personnel Committee: Advise staff and makes recommendations to the Board on matters related to personnel, including wages, merit pay or employment policies and procedures.

Service Committee: advise staff and makes recommendations to the Board on matters relating to contracts for services, such as auditing, purchasing or benefit services.

Facilities and Equipment Committee: makes recommendations to the Board on matters related to the Department's five fire stations, including such matters as major remodeling, new building needs or other capital renovations or other major equipment needs.

Board of Directors

North Shore Fire/ Rescue is overseen by a Board of Directors (The Board) that is represented by the chief elected official of each member community which is the elected Village President or their appointee, for six communities, and the City Mayor for one community.

Board of Directors

SAMUEL DICKMAN

Village of Bayside

CARL KRUEGER

Village of Brown Deer

DOUGLAS FRAZER

Village of Fox Point

PETER KINGWILL

Village of River Hills

GUY JOHNSON

Village of Shorewood

JULIE SIEGEL

Village of Whitefish Bay

BRYAN KENNEDY

Mayor, City of Glendale

Standing Committee Rosters

FINANCE COMMITTEE

Julie Siegel
Douglas Frazer
Bryan Kennedy, Chair
Peter Kingwill
Guy Johnson
Andy Pederson
Michael Hall

SERVICES AND OPERATIONS COMMITTEE

Carl Krueger
Bryan Kennedy
Douglas Frazer

PERSONNEL COMMITTEE

Sam Dickman
Guy Johnson
Julie Siegel
Bryan Kennedy

FACILITIES AND EQUIPMENT COMMITTEE

Julie Siegel
Sam Dickman
Guy Johnson

INVESTMENT COMMITTEE

Julie Siegel
Michael Hall
Guy Johnson

Fire Commission

The Fire Commission consists of one appointee of the Mayor or Village President of each of the member communities. The North Shore Fire Commission is responsible for performing the following functions:

- Firefighter recruitment
- Promotions of sworn staff
- Discipline of sworn staff
- Terminations of sworn staff

M. NICOL PADWAY, CHAIR

Village of River Hills

PHILIP SANTACROCE

Village of Bayside

THOMAS CONLIN

Village of Brown Deer

ROBERT FETHERSTON

Village of Fox Point

ELLIOTT MOESER

City of Glendale

RENE GRATZ

Village of Shorewood

KENNETH R. BERG

Village of Whitefish Bay



Administrative Staff

Office of the Fire Chief:

Fire Chief	Robert C. Whitaker
Assistant Fire Chief	Andrew J. Harris
Finance Director	KateLynn Schmitt
Administrative Coordinator	Kerry Wenzel
Accounting Administrative Assistant	Katie Sebbo

Support Services Division:

Battalion Chief	Toby Carlson
Battalion Chief	John Maydak
Master Mechanic	Brian Toth
Fire Marshall	Matt Mertens
Community Relations Officer	David Glanz
Administrative Assistant	Donna Flint

Operations Division:

Battalion Chief	Steven Brennan
Battalion Chief	Peter Busalacchi
Battalion Chief	James Mayer

Mission, Vision and Values

Mission Statement

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

Vision Statement

It is the vision of North Shore Fire/Rescue to be nationally recognized as an all-hazards, all-risk service provider by developing and maintaining strategic community partnerships, hiring and training exceptional people, developing efficiencies in service provision to ensure fiscal sustainability for the entire organization and maintaining our core infrastructure.

Organizational Values

We value having pride in the organization, the service we provide, the communities we serve, and the stations and equipment we use.

We value the honor of being part of an organization and profession that is trusted by the community.

We value the integrity and honesty of our members and what upholding these values means to our customers and other members.

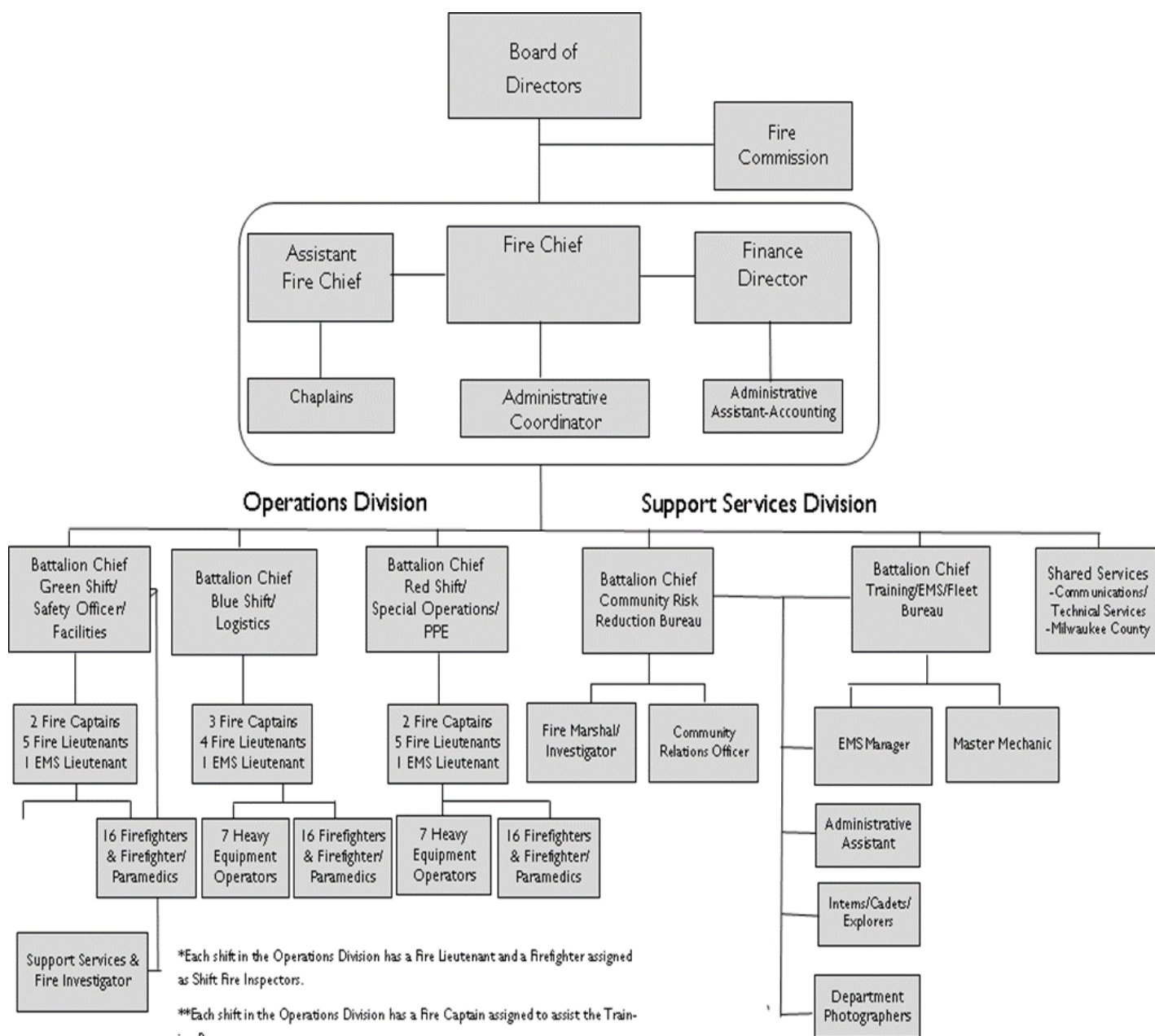
We value committing to excellence and reliability in everything we do.

We value leadership, teamwork, innovation, labor-management collaboration, respect and tolerance in our organization.

We value cooperation and region-wide planning with neighboring responders so that great service and efficiency are never hampered by territorialism or parochialism.

We value the social good in what we do as an organization and as individuals.

Organizational Chart for North Shore Fire/Rescue



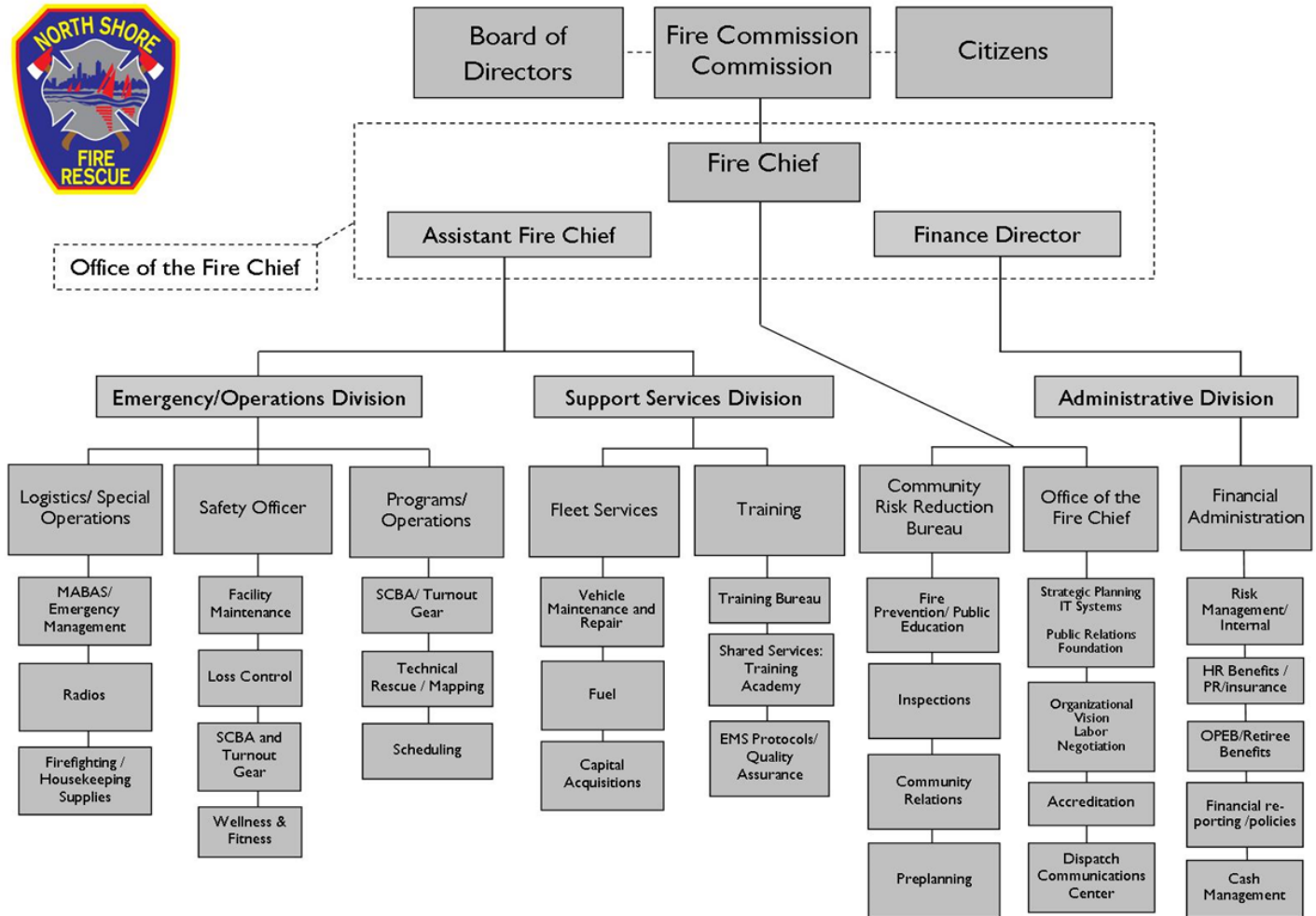
*Each shift in the Operations Division has a Fire Lieutenant and a Firefighter assigned as Shift Fire Inspectors.

**Each shift in the Operations Division has a Fire Captain assigned to assist the Training Bureau.

***One Operations Division Fire Captain assigned to assist the Community Risk Reduction Bureau.

Updated 01.03/16

Departmental Chart



How We Deploy Our Resources & Why

The Department makes all attempts to maximize the use of personnel, equipment and vehicles to ensure the taxpayers get the best value for their investment and get the best service possible. The Department has operated five fire stations since its inception in 1995. Deployment of resources for fire, rescue and emergency medical services is driven by several items which include:

- 1) Community Expectations: Since its inception, the Department has been a leader in using a deployment model based on community expectation of service. Historically, the Department has worked with the community expectation that response times for first arriving units for emergent calls for service arrive in an average of six minutes to six minutes and thirty seconds from the time of the 911 call. Recently, the Department has begun reporting response time data in percentiles. The average response time expectation equates to a response time of seven minutes and two seconds or less for 90% of the calls.
- 2) Community Risk Factors: This includes the level of risk posed by construction and use of buildings, geographic features, community critical infrastructure and population density among other things. Resources are generally allocated to match the risk presented. The Department has a full Risk Assessment of the seven communities protected.
- 3) Concentration: This addresses the ability of a response agency to place adequate resources on any specific risk to keep an event from becoming a major incident. In general terms, this means how quickly an agency can put the needed workforce on an emergency scene to mitigate the incident. The higher the Concentration factor, the higher the risk factor to the community.
- 4) Distribution: This relates to the ability of an agency to get an initial arriving resource on a scene that is capable of beginning to mitigate an incident. Generally, the Distribution factor is directly related to the response time of an initial arriving resource that can begin mitigation.

Other factors that influence how an emergency response organization deploys its resources include:

- 1) Laws & Standards: In Wisconsin, Chapter SPS 330 of the Administrative Code requires a specific number of trained responders on various identified incident types before responders can enter buildings identified as having a hazardous environment. A fire which produces smoke and gasses is considered a hazardous environment in this Code. The Code requires five trained firefighters on an emergency scene before interior fire suppression operations can begin. With that, fire departments evaluate the time it takes to get five responders on scene to ensure it can be done within the community expectation.
- 2) Commitment of Resources: The time that staffed resources are committed to calls for service drives staffing levels since, the busier the staffed units are, the more that are needed to maintain the desired response times and level of service. This is called a Unit Hour Utilization (UHU) Factor. The targeted UHU for fire department ambulances is not to exceed 30% of staffed hours committed to calls for service, while fire engines and ladder trucks are targeted not to exceed 10%. If a fire suppression resource exceeds 10%, it is an indicator that an additional fire suppression resource should be staffed in that station. If an ambulance exceeds 30%, it is an indicator that an additional ambulance is needed to be deployed in the geographic region.

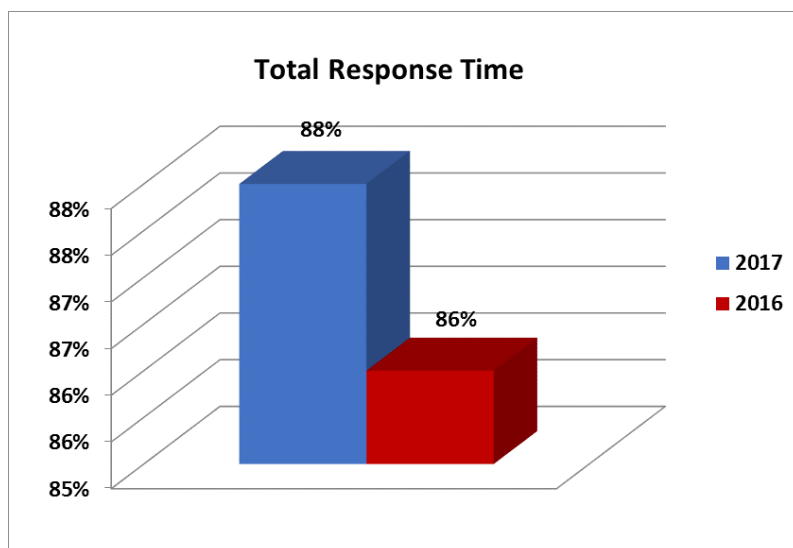
How We Deploy Our Resources & Why Cont.

The deployment model as funded in the proposed budget is:

Station	Resource	Staffing Level	2017 Unit Hour Utilization
81 - Brown Deer			
	Fire Suppression Apparatus	3	9%
	Paramedic Ambulance	2	19%
	Water Tender	Staffed by ambulance as available	n/a
82 - Glendale			
	Fire Suppression Apparatus	3	9%
	Paramedic Ambulance	2	20%
	Shift Commander	1	n/a
83 - Shorewood			
	Fire Suppression Apparatus	3	5%
	Paramedic Ambulance	2	13%
84 - Whitefish Bay			
	Fire Suppression Apparatus	3	6%
85 - Bayside			
	Fire Suppression Apparatus	3	4%
	Ambulance	2	12%
	Water Tender	Staffed by ambulance as available	n/a
		Target Unit Hour Utilization: 10% for fire suppression apparatus	
		30% for ambulances	

Of concern in this model are two items:

- 1) Fire Suppression Apparatus at Station 81 and Station 82 are operating at near maximum utilization levels in accordance with recommended standards.
- 2) Any reduction in resources from this model will result in the need to close a fire station, which will not only increase the workload on current units, but extend response times in the area of the closed fire station.



Response time goal of 90%



Financial Policies and Fund Overview

Financial Policies and Fund Overview

The North Shore Fire Department was formed in 1995 as a consolidation of seven North Shore communities in accordance with the North Shore Fire Services Agreement. This agreement formed the basis for the current fiscal and budgetary policies and guidelines for the operations of North Shore Fire/Rescue.

The budget for North Shore Fire/Rescue is a comprehensive guide for the financial decision-making and operational management throughout the fiscal year. The budget is not only a financial plan but also a performance plan to assist in accomplishing the strategic goals set forth by the Board of Directors. This section describes the areas that cover the preparation and implementation of the Department budget as well as managing the short and long-term financial and operational goals of North Shore Fire/Rescue.

Budget Policies:

1. **Budget Adoption Powers.** The Board of Directors has all the powers and duties authorized under the Wisconsin Statutes relating to North Shore Fire Department operation. Such powers shall include recommending adoption of a balanced budget for the North Shore Fire Department's operating and capital improvement expenses. For the purposes of this paragraph, the term "operating expenses" shall include the usual and ordinary cost of operation of the North Shore Fire Department, the operation and routine maintenance of buildings used by the North Shore Fire Department and the repair and the renewal of the North Shore Fire/Rescue's physical assets including expenses and ordinary additions to its assets. For the purposes of this paragraph, the term "capital improvement expenses" shall include the expenditures related to the structural reconstruction of premises, purchases of apparatus and equipment which has a life of at least five (5) years and a purchase price of at least \$25,000 (1994 dollars), and replacement or addition of building infrastructure, to include heating, electric and plumbing systems.

The annual percentage increase in the total annual operating and capital budget of the North Shore Fire Department will not exceed the lesser of (a) the percentage increase in the U.S. Urban CPI (Consumer Price Index), a; wage earners, for the 12 months ended on the September 30 next preceding the budget year, or (b) the limit for increases in municipal budgets certified by the Wisconsin Department of Revenue for purposes of Section 79.05 Wis. Stats., plus, in either case, one-half (1/2) of one percent (0.5%).

Please refer to Long Term Considerations for more discussion on the annual increase/limits of the annual increase.

2. **Budget Accountability.** Upon receiving approval of the capital and operating budgets by the governing bodies of at least five (5) of the seven (7) municipalities, the Board of Directors or their designee may authorize and contract to make all expenditures deemed necessary for operating and capital expenses not in excess of the approved budget.
3. **Budget Revision Methodology.** On a quarterly basis, the actual year to date expenditures are compared to the actual budget and a projection for year-end annual revenue and expenditures is done and compared to the actual annual budget. The Board either takes no action and continues with the current budget, or will recommend and accept revisions or actions as needed for a revised balanced

Financial Policies and Fund Overview

budget, if necessary.

4. **Budget Timeline.** The Board of Directors shall submit to the governing bodies of the municipalities not later than October 1 of each year, a preliminary budget to cover the North Shore Fire Department revenue, operating expenses and capital expenditures for the following calendar year. Such budget shall be in the form prescribed by Wisconsin Statutes 65.50 with respect to municipal budgets and shall, in addition, contain an explanation of the Board of Director's reasons for recommending any total annual capital expenditure. The current practice for North Shore Fire/Rescue is to formulate a preliminary budget for operating, capital and debt services by October 1 of the current year. The preliminary budget sets the municipal allocations for the following budget year, and allows each municipality to incorporate and authorize the budgeted amounts into each of their own financial budgets and reports. The preliminary budget is revised for any major change in revenue or expenditures that may occur from the time of initial submission to the final budget approval at the end of the calendar year. Examples of major changes are changes that result from Milwaukee County Budget adoption for paramedic revenue, changes due to collective bargaining agreement adoptions, or health or other insurance renewals. It is important to note that once the Community Allocations are approved from the Preliminary Budget process, the amounts will not change for the Final Budget Approvals. If there are no major changes anticipated for the remainder of the calendar year, then a Final budget may be approved from the Preliminary Budget Draft with no further changes.

Please see the following Budget Calendar for a further overview of the annual Budget Process.

Financial Policies and Fund Overview

2018 Operations, Debt & Capital Budget Calendar

May 2017	<p>Chief, Assistant Chief and Finance Director review initial CPI projections.</p> <p>Initial revenue forecast. Review CPI data and review fee structures.</p> <p>Capital and Operating Planning Documents and requests for information are distributed to individual Departments.</p> <p>Budget forecasts are communicated to Staff.</p>
June	<p>Staff presentation of items for capital and operating budget for consideration with preliminary prioritization included is remitted to the Chief, Assistant Chief and Finance Director. Final priorities and budget recommendations are assigned.</p>
July	<p>Compilation of information into preliminary documents for internal budget review are completed.</p>
August	<p>Initial/preliminary 2017 budget projection, considerations and further discussion takes place with Finance Committee.</p> <p>Development of budget options based on levels of revenue projections for the community allocations are also presented to the Finance Committee for discussion.</p>
September	<p>Consumer Price Index change determined. The budget is presented to the Board of Directors for consideration and review and approval of preliminary budget. The proposed municipal allocations for the Final budget are also approved at this time.</p> <p>It should be noted that for the 2017 Budget, there were no major changes anticipated beyond the Preliminary Budget presented at the September 13, 2016 Board meeting.</p> <p>The Preliminary Budget was approved by the Board of Directors in its entirety as the Final Budget for 2017.</p>
October 1	<p>Approved 2017 preliminary budget allocations for member municipalities' revenue allocations for operating budget, capital and debt budgets are integrated at the municipality budget levels.</p>
November 15	<p>Notice of action of approval for each community at the alderman levels for the preliminary budget and final community allocations by each municipality is due back to the Department.</p>
December 1	<p>If needed, further budget adjustments are made due to major changes in budgetary factors such as revenue source changes or expenditure level projections or insurance renewals or labor contract changes. It is important to note that the municipal allocation levels do not change once the preliminary budget is established.</p>
No Later than January of the Budget Year	<p>Final adjustments to the 2017 Budget, if needed, would be implemented and discussed at the Board of Directors level, with the Final Budget approval and adoption at a public meeting by the Board of Directors.</p>

The Final Budget was approved as presented on September 12, 2017.

Financial Policies and Fund Overview

OTHER FISCAL POLICIES

Beyond the adoption of the annual budget, additional fiscal policies have also been adopted and implemented into the policies and practices of the Department. The following areas have been addressed in the Fire Services formal agreement at the time of the consolidation of the Department in 1995 or have otherwise been adopted by the Board of Directors:

Basis of Accounting Method

The budgets for Government Funds (General Operating Fund, Debt Service Fund, Capital projects) are prepared and reported using the modified accrual basis except for the Government wide statements section, which is prepared using the accrual basis of accounting method. Under the modified accrual basis, revenues are recognized when they are anticipated to become measurable and available to finance expenditures of the period. Primary revenue sources which are treated to accrual include charges for services, interest earnings, and intergovernmental revenues. Expenditures are budgeted in the year that the liability is expected to incur. All budgets are adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP).

Balanced Budget

The Operating Budget is balanced each year in which revenues meet the level of anticipated expenditures. Departments are not allowed to exceed budgeted expenditures at the department fund level.

Fund Balance Policies:

1. **Fund Reserve Policy.** The policy for Fund Reserve Requirements adopt a policy setting forth the objectives for the maintenance of adequate cash balances in the reserved and unreserved accounts of the North Shore Fire Department's operating fund; and the North Shore Fire Department's official policy with regard to adequate minimum cash reserves for cash flow needs, unforeseen or unbudgeted fiscal spending or emergency needs and fixed obligation reserve. Please refer to Appendix page 119 for Fund Balance/ Reserve Requirements.
2. **Stabilization Fund.** North Shore Fire/Rescue established a committed level of funding and contributions to the Stabilization Revenue Funds for long term future postretirement obligations and designated reserve accounts as necessary. This Fund has now been labeled as a major fund for the North Shore Fire/Rescue audit report. The current level of funding to the Stabilization Fund of \$597,000 annually for future post retirement outlays is estimated to be adequate through 2030. The estimate for rising retiree expenses deem it necessary to maintain a stabilization fund for long term protection from rising costs of the retiree health insurance coverage. The stabilization fund will offset

Financial Policies and Fund Overview

such contractual retiree expenditures as payouts and other CBA health insurance requirements in order to maintain balanced budgetary projections for future years. This Fund was established in 2013 and is implemented in the budget with transfers to the committed Stabilization fund as a long term fiscal plan.

Revenue Policies:

The Department continuously strives to find solutions to funding operations with potential revenue source alternatives, while maintaining services levels.

1. **Fee Adoption.** Per the Fire Services agreement the Board is responsible to recommend fees for services where permitted by law, and if such fees are adopted by at least five (5) governing bodies of the municipalities, to charge and collect such fees in accordance with revenue policies and practices.
2. **Investment Policy.** The Department will invest public funds in a legal and safe manner that will provide the highest investment return with the maximum security while meeting the daily cash flow demands of the Department. The investments will conform to all State of Wisconsin and local statutes governing the investment of public funds. The investment policy was updated to allow investing with TD Ameritrade securities beginning with the 2016 year and beyond.

Expenditure Policies:

North Shore Fire/Rescue continuously strives to find solutions to funding operations at less expensive alternatives, while maintaining services levels.

1. The consolidation of North Shore Fire/Rescue lends itself to the aspect of shared services. The Board of Directors is comprised of the seven municipalities as a governing body; the Village Managers, City Administrator and the Fire Chief meet regularly to discuss areas of shared services. The phone system, dispatch system, health department and some information technology services also have shared services agreements with-in the seven communities. A shared service agreement with a neighboring fire department, the City of Wauwatosa has been approved via resolution for sharing the training resources, equipment maintenance, fleet and fleet repair personnel.
2. The statewide V.A.L.U.E. program allows for a cooperative purchasing/procurement arrangement for participating local government units in order to accommodate competitive bidding and joint purchasing benefits. The Department has been a member of this organization since the inception of the consolidation in 1995.

Capital Improvement Policies:

1. The Fire Services Agreement requires that the Board of Directors monitor the condition of the capital

Financial Policies and Fund Overview

assets owned and controlled by the North Shore Fire Department and annually furnish estimated dates and costs of replacement or reconstruction for each item over a seven (7) year period to the member governing bodies for approval. The Department maintains a seven year Capital Improvement Plan (CIP). The Capital Budget is in a separate part of the budget document. There is also a defined section for funding sources and uses for the current years' budget, as well as sources and uses for long term future capital multi-year planning. The calendar for the Capital Budget is incorporated into the Annual Operating and Budget Calendar process.

2. The current budget year of the Capital Improvement Plan (CIP) is incorporated into the annual budget and is the Capital budget for the current year. This Capital budget is approved as incorporated into the total budget packet for the current fiscal year. The current Capital budget amount is supported by the approved community allocation capital contributions, as well as any long term capital multi-year Resolution amounts. The subsequent or outlying years of the seven year CIP are updated and revised each year to reflect the changing needs and priorities and strategic goals of the Department. Scheduled capital replacements or projects for years other than the first year are not authorized until it becomes incorporated into the current budget year allocations, and legally adopted. These outlying years serve as a guide for future capital outlays and long term planning.
3. **Resolutions for Multi-Year Planning.** The Board of Directors reviews and approves multi-year capital resolutions for acquisitions requiring major revenue resources beyond one year of capital funds. These acquisitions are generally used for vehicle investments such as ladder trucks or ambulance acquisitions; however future resolutions can also be used for funding major acquisitions for self-contained breathing apparatus and turnout gear. There is a current three year resolution for 2016-2018 for purchase of a Ladder Truck, and two ambulances.
4. The Initial Capital budgeting and priority reporting is completed by the department responsible for the maintenance of the asset. Once approved for acquisition is obtained, North Shore Fire/Rescue reports to the Board on the current year acquisitions for the CIP budget, which are monitored and reviewed by the Fire Chief and Finance Director.

Long Range and Strategic Planning:

1. The Investment Policy establishes the statutory designation of the public depository as well as the investment priorities of safety, liquidity and return on investment assets. The investment committee analyzes the investment options and structure of investment to provide security for the assets, and to optimize returns of the long term investments, within the constraints of the investment objectives.
2. North Shore Fire/Rescue examines/accounts for necessary employee compensation and benefits using comparisons to area fire departments and known trend analysis.
3. North Shore Fire/Rescue examines personnel options (reorganization, employee benefit contributions, staff reductions through attrition vs. layoffs, etc.) as they relate to the Operating Budget.

Financial Policies and Fund Overview

4. Beginning in fall of 2016, a long term strategic planning committee was formed to help to support the sustainability of all of the components of the NSFD organization by pursuing multiple strategies not only for the stability of the current financial operations, but also to provide a stabilization factor to all operations in times of economic downturn or crisis situations that may arise unexpectedly. There are three main components that were examined through 2017:
5. The Stabilization Fund, which is a committed fund designed to accumulate long term contributions to be used solely towards the costs of the Department's retiree health insurance premiums, as well as costs of the employee payouts for unused sick time at the time of retirement.
6. The General Operating Fund, which is the main budget for the annual operations of the Fire Department. The member community contributions towards these operations constitute the major revenue source for these expenses. This fund is primarily made up of the wages and benefits of the line and administration personnel of the Department.
7. The Capital and Facility Fund constitutes the funds for the capital equipment, apparatus and facilities of the Department. The long-term plan that follows for the Capital Fund explores funding options for the estimated costs of the extensive remodeling and or new construction for several of the Department's fire stations.

Other Post-Employment Benefits (OPEB) Analysis, Policy and Practice:

A Board appointed OPEB committee reviews and advises North Shore Fire/Rescue on developing long term strategies and priorities for managing and funding the post-employment benefits for retirees. Triennial reporting of actuarial costing is completed per GASB requirements and costs are recognized in the annual audit report. The OPEB Committee evaluates the liability implications and examines how to sustain and balance the value of benefits vs. the affordability of rising costs.

Financial Policies and Fund Overview

FUNDS AND FUND BALANCES OVERVIEW

North Shore Fire/Rescue currently uses three major funds and two non-major funds: the General Fund, the Debt Service Fund, the Stabilization Fund, and the Special Revenue Fund, and the Capital Projects Fund. Each fund is considered to be a separate accounting entity which carries a fund balance. The operations of each fund provide statements consisting of the Assets, Liabilities, Fund Balance, Revenue and expenditures for each fund. A fund is considered major if it is the primary operating fund of North Shore Fire/Rescue or meets the following criteria:

- a. Total assets, liabilities, revenues, or expenditures of that individual governmental fund are at least 10 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental fund that the Department believes is particularly important to financial statement users may be reported as a major fund.

North Shore Fire/Rescue reports the following major governmental funds:

General Operating Fund – accounts for North Shore Fire/Rescue’s primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Debt Service Fund – used to account for and report financial resources that are restricted, committed, or assigned to expenditures for the payment of general long-term debt principal, interest, and related costs.

Stabilization Fund - In 2013, a post- employment budget line item allocation was created in North Shore Fire/Rescue’s operating budget for the post-employment and retirement health insurance expenses, as per the Collective Bargaining agreement contractual retirement benefits. Funds were contributed to this account in 2014 -2015, and additional amounts are budgeted for the 2018 budget. The Board of Directors passed a resolution in January 2015 for a committed transfer for the annually budgeted amount that is transferred to the Stabilization Funds, to this specific purpose.

North Shore Fire/Rescue reports the following non-major governmental funds:

Capital Projects Fund is used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. The capital projects fund is established through annual municipal allocation contributions which are part of the approved budget process

Financial Policies and Fund Overview

each year. The Department includes a Capital Improvement Plan (CIP) annually as part of the budget documents. A seven year outlook plan for capital projects and scheduled replacements are also presented each year. The current Capital budget plan (2014-2020) is recognized as a guide for the current year's recommended and budgeted capital items; the major expenditure requests are brought back to the Board for final approval at the time of purchase in order to authorize each transaction individually. The Board of Directors may adopt a "Single and Multi-Year Capital" Budget for purchase of larger capital items, such as a ladder truck or ambulance that require larger outflows for purchase. In 2016, they approved 15-04 multi-year resolution amount was \$445,000: this resolution amount is for a 3 year resolution for the payments towards the purchase of a ladder truck, and two ambulance purchases, which will be purchased over the course of 2016-2018. Additional resolution payments will be forthcoming in 2018, as well. In 2014-2015 the Board of Directors approved resolution 13-02 as a multi-year resolution for the purchase and major upgrade of two-way radios, an ambulance, and firefighting protective equipment. The remaining capital fund projects or expenditures are otherwise sustained by an annual capital allocation; in 2017 this budgeted allocation amount was \$154,474. The Capital fund should carry a fund balance from year-to-year as capital projects may encompass long range planning and include capital acquisitions that may require more than one calendar year to complete.

Special Revenue Funds – used to account for and report the proceeds of specific revenues sources that are restricted or committed to expenditures for specific purposes (other than debt service or capital projects). The special revenue funds include miscellaneous programs that are not included in the general operations of NSFR. This fund manages reserved funding for these ongoing, self-sustaining programs which include the Car Seat Safety program, as well as CPR instruction/certification programs. In the event that the NSFR Foundation designates grant funds for the Accreditation program or paramedic training purposes, the grant proceeds would be included in this fund. This account typically carries a small fund balance from year-to-year; the revenues received are usually donations or minimal fees to cover the costs of the program. The funds expenditures or costs are typically what are necessary to sustain the program, such as continuing education or certification renewal or training for the personnel who are providing these services to the community.

Financial Policies and Fund Overview

2014-2018 Fund Balance Overview

Fund Balance	2014 After Audit	2015 After Audi	2016 After Aud	2017 Final Budg	2017 Projected Budget	2018 Projected Budget
Operating Fund Balance Beginning	749,114	655,952	614,073	814,822	814,822	840,114
Revenues	13,948,690	14,468,592	14,488,841	14,663,225	14,625,963	14,962,449
Expenditures	14,041,852	14,510,470	14,288,092	14,663,225	14,600,671	14,962,449
Operating Fund Balance, Ending	655,952	614,074	814,822	814,822	840,114	840,114
Debt Service Fund Balance Beginning	5,984	5,984	5,984	5,966	5,966	5,966
Revenues	528,007	526,328	524,220	531,687	531,687	533,174
Expenditures	528,007	526,328	524,238	531,687	531,687	533,174
Debt Service Fund Balance, Ending	5,984	5,984	5,966	5,966	5,966	5,966
Stabilization Fund Balance Beginning	348,593	882,348	1,329,452	1,762,387	1,762,387	2,098,170
Revenues	597,396	608,534	597,396	597,000	597,000	597,000
Expenditures	63,641	161,429	164,461	156,245	261,217	257,907
Stabilization Fund Balance, Ending	882,348	1,329,453	1,762,387	1,770,208	2,098,170	2,437,263
Capital Fund Balance Beginning	75,010	561,970	654,767	866,936	866,936	1,037,433
Revenues	902,897	841,809	663,279	653,871	599,474	602,563
Expenditures	415,937	914,007	451,110	809,096	428,977	764,157
Capital Fund Balance, Ending	561,970	489,772	866,936	711,711	1,037,433	875,839
Special Revenue Fund Balance Beginning	17,752	17,863	26,549	27,850	27,850	27,850
Revenues	4,704	5,000	8,404	5,000	5,000	5,000
Expenditures	4,593	5,000	7,103	5,000	5,000	5,000
Special Revenue Fund Balance, Ending	17,863	17,863	27,850	27,850	27,850	27,850

Financial Policies and Fund Overview Cont.

Use of Funds by Functional Unit

The relationship between each functional unit of North Shore Fire Rescue and the major funds of North Shore Fire Rescue is important to maintain. This relationship outlines the fund structure and is used for budgeting, accounting and financial reporting purposes. The following matrix shows the correlation between North Shore Fire Rescue's functional units or divisions, and the major funds that support them.

USE OF FUNDS BY FUNCTIONAL UNIT	GENERAL FUND	DEBT SERVICE FUND	STABILIZATION FUND	SPECIAL REVENUE FUND	CAPITAL PROJECTS FUND
NSFD Board of Directors	Oversees Fund Management				
NSFD Fire Commission	N/A				
Fire Chief	Manages all Operations and Expenditures				
Office of the Fire Chief	Division Expenditures				Division of Capital Assets
Assistant Chief	Oversees Assigned Division Expenditures				
Emergency Services Division	Division Expenditures			CPR and Car Seat Expenditures	Division Capital Assets
Support Services Division	Division Expenditures				Division Capital Assets
Finance Director	Oversees Assigned Division Expenditures and Oversees Fund Accountability				
Administrative Services Division	Division Expenditures	Division Expenditures	Division Expenditures		Division Capital Assets



Revenue and Expenditure

Budget Overview

Items to Consider for 2018 & Beyond

Short Term Considerations (2018)

The North Shore Fire Department continues to try to maintain the level of services that residents have come to expect. The North Shore Fire Department Staff continues to look for a more permanent funding mechanism that would allow for the sustainability of the Department at whatever service level the Board deems appropriate. While cuts in services and the reduction of stations are being considered at the Long Range Financial Planning level it is important to note that those solutions would be temporary solutions in nature. Eventually the surplus of those reductions and savings would run out and bring us back to the same problem in no more than ten years. A few of the long-term solutions being considered by the North Shore Fire Department can be found below.

Long Term Considerations (2018 and Beyond)

Municipal Revenue

The CPI plus 0.5% municipal contribution cap continues to challenge the Department's ability to maintain service level's that the residents are accustomed to while ensuring fiscal stability. Staff suggests the Board continues to evaluate the effectiveness of this limit after the 2018 Budget is passed. Whether the municipal contribution cap language changes or not, Staff cannot over-emphasize the need to ensure municipal increases over the next four years are consistent with negotiated wage increases, if not higher, if a desire exists to maintain five fire stations and current service levels.

One challenge of ensuring annual revenue increases match negotiated wage settlements has been doing so in a slow economy with low annual CPI increases that do not match the negotiated labor wage settlements. This has resulted in expenses rising much faster than revenue. Nearly 85% of the Department's operating expenses consist of personnel costs, while just over 80% of revenue is from the municipalities, so if the revenue from the municipalities cannot keep up with the negotiated wage settlements that impact the Department's personnel costs, a significant imbalance occurs that results in ongoing reduction of personnel which are the Department's main asset to provide service. The Department faced similar issues around the year 2000 at which time, the Board of Directors and member municipalities unanimously approved a ten-year amendment to the Fire Services Agreement that changed the municipal increase cap to CPI plus 2.0% after finding that the 0.5% was not allowing the Department to fund necessary operational and capital expenses.

The original motion made in 2001 did not have the ten-year sunset amendment, although at the last minute, to gain the required unanimous approval, it was inserted in the motion. Minutes from Board Meetings at the time the amendment was passed reflect that the Board identified the need for the Board in place at the time of the sunset expiration in 2011 to relook at the issue to determine whether the Agreement should again be amended to reflect something more than 0.5% above CPI as the community contribution increase limit. When the sunset expired in 2011, the Board was debating amending the Funding Formula and the Board President elected to delay this discussion until after resolution of the formula issue.

It is also important to note that the annual revenue increase not only impacts that specific year, but has a compounding effect on future years, which provides fiscal cushion for years that there may be a challenge to maintaining revenue increases in line with expenses. The chart below demonstrates two scenarios as a means to demonstrate the bottom line differences in budget scenarios with the same expenditures, but with

Items to Consider for 2018 & Beyond Cont.

different municipal increase levels. A nearly \$2,350,000 difference exists over the four-year period.

Operating Fund Net Budget	Final Budget 2017	Projected Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022	Total
Municipal Revenue Change	1.25%	2.00%	2.00%	2.00%	2.00%	2.00%	10.00%
Projected Budget Revenue/Expenditures	0	0	(133,642)	(293,372)	(421,128)	(563,648)	(1,411,790)
Municipal Revenue Change		0.75%	0.75%	0.75%	0.75%	0.75%	3.75%
Projected Budget/Revenue Expenditures		(150,766)	(439,319)	(758,197)	(1,049,433)	(1,359,958)	(3,757,673)

Expenditure Restraint

One of the major challenges municipalities faced with this years budget cycle is the individual municipalities requirements to adhere to expenditure restraint restrictions. While the levy limit exemption allows municipalities involved in an intergovernmental agreement to exempt their increase from levy limit restrictions municipalities might still be penalized for this revenue increase if their expenses exceed the expenditure restraint restrictions. Municipalities continue to be fearful of not only raising revenue but also spending that money and losing their share of expenditure restraint money which is upwards of \$300,000 for some.

Department Staff has been working with legislators on finding a way around expenditure restraint for intergovernmental agreements for shared services and will continue to work on this in 2018.

Post-Employment Benefit Stabilization Fund

Maintaining funding levels of the Post Employment Benefit Stabilization Fund will be critical over the next several years as the Department sees a unusually high number of retirees on the retiree health insurance plan. The Stabilization Fund was created in order to prepare for this and to reduce the impact of this large increase on the Operating Budget, so service levels provided to the communities did not suffer as a result of a large group of retirements.

2018 Budget Overview

2018 Budget Overview: Revenue and Expenditure Summary

2018 Operating Revenue Summary

Municipal Contribution

The distribution of municipal revenue for 2018 is based on Amendment No. 8 (see Appendix) which calculates the municipal allocations for the 2016-2020 budget years. 2018 is the third year in which this amendment has been in place.

The 2018 Operating Budget is presented with a 2.00% municipality contribution increase over 2017 contributions. The CPI calculation for 2018 showed a 2.18% increase. The 0.50% addition in accordance with the Fire Service Agreement yields a maximum municipal increase of 2.68%. See Appendix for a detail of the calculations.

The Community Contribution Allocation Spreadsheet is included in the Appendix (includes Operating, Capital and Debt Allocations).

Other Revenue Sources

The 2018 Operating-Other Revenues are budgeted to increase by .46% from \$2,297,000 to \$2,327,000 as a result of the following:

- o **Milwaukee County EMS Services:** For 2018, this line item represents payments for paramedic services in Milwaukee County. It is anticipated at this time that the \$185,000 payments will be included in the Milwaukee County Budget for 2018. \$195,000 was budgeted for 2017.
- o **2% Dues:** 2017 fire dues were budgeted at \$305,000. In 2017 the Department received \$332,740.47. For 2018 the Department build in a slight increase of \$333,000 for anticipated fire due revenue.
- o **Permit Fees:** Permit Fees were reduced by \$30,000 based on final 2016 revenue information and the revenues anticipated in 2017.
- o **Ambulance Conveyance Fees:** An increase of \$60,000 is budgeted for the 2018 collection of third party revenues. This is based on estimates from 2016 actual billings, and the new anticipated revenues from the proposed increased fee's at year end 2017.

Operating Expenditure Summary

- o **Salaries, Wages and Benefits:** Salaries, wages and benefits are the largest line items in the Operating Fund Budget, accounting for approximately 85% of the expenditure budget.

There are 91 Line positions in the 2018 Budget.

Contractual wage increases for 2018 are estimated at a competitive wage increase based on

2018 Budget Overview Cont.

comparable local wages.

- o Daily staffing will remain at 24 per day, but based on unexpected leave, daily staffing may need to decrease below those numbers at times to manage the budget. Decisions to decrease staffing below 24 personnel per day will be made using historical call demand data, risk assessment and other factors that affect the need for staff.
- o **WRS:** The Department was hit with a major increase in the WRS contribution rate for the duty-disability portion of the employer rates in 2017. The duty disability portion of the 2016 NSFD Employer contribution was 2.31%. In 2017, the rate increased to 5.28%. The costs from this rate increase related to pre-consolidation duty disability retirees was approximately \$167,000 in 2017 and resulted in significant cuts to the budget. In 2018 the department recognized a less significant increase from 5.28% to 6.07%. In 2018 Employer and Employee WRS contributions will go down from 6.8% to 6.7%.
- o **Contingency Line item (overtime):** This expenditure is at \$200,000. It is estimated that there will be between five and seven open line positions related to anticipated retirements and resignations before the end of 2017, which will require additional overtime until positions are re-funded and filled. There will be salary offsets to account for this additional overtime.
- o **Administration:** No Administration positions will be increased or decreased in 2018.
- o **Benefits Other than Health Insurance:** The Other Benefits in the Operating Budget includes holiday pay, HRA Reimbursements, dental coverages, life insurance, FICA payments, workman's compensation and disability insurance. These benefits are budgeted to remain fairly stable from 2017.

Other benefits that are included in this budget are the Health Reimbursement Account (HRA) payments available for eligible employees. There are two types of HRA programs available to employees:

HRA Opt Out Program: This HRA is available to employees who qualify for health insurance coverage from the Department, but "opt out" of this coverage. Essentially, the employee who "opts out" is paid 30% of the premium after tax and is eligible for some reimbursement through the HRA program to offset a portion of their incurred health care costs. As a program that reduces insurance costs for the agency, these premium savings are substantial and the employee has an HRA program and premium reimbursement incentive as well. We continue to rely on our opt out reimbursement contribution savings. By providing our employees with their opt out payments the Department experiences some cost savings from health insurance premiums. The Department allows employees to make changes at any point throughout the year and if they were to move as an opt out employee back onto the Departments health insurance the Department would be at a net loss for the year. The Department currently relies on enough movements throughout the year to balance out the two line items.

Medical Deductible HRA Program: This HRA provides an employee or retiree the ability to

2018 Budget Overview Cont.

become eligible for a portion of the Medical Deductible payments they may incur under the Department health insurance program. In order to become eligible, the employee and spouse (if applicable) are required to successfully participate in the Department's wellness plan.

- o **Health Insurance:** The Department will continue to offer health insurance with dual 'base' and 'optional' plan coverages through WEA Trust. The Department is budgeting for a 4% health insurance premium increase in 2018 as well.
- o **Worker's Compensation:** The premiums have remained stable due to reductions in the mod rate calculations from several years of high claim/experiences dropping from the calculations and from an enhanced safety/wellness/fitness effort for employees from the Department. In 2015 the mod rate was 1.09. The 2016 mod rate was 0.88 and the mod rate remains 0.88 for 2017. The 2018 mod rate went up to .97, but expenses in workman's comp are expected to be offset by decreases elsewhere in the insurance budget.

Other Expenditure Highlights

- o Income Continuation Insurance benefits are provided for employees. For the past several years, the program has had a "premium holiday", however, information regarding 2018 premiums has not been determined, so, the employer premiums for the ICI benefits have been maintained in the 2018 Operating Budget.
- o Minor changes were made to heating, utilities and maintenance costs for the five fire stations and rent costs for two of the stations. These items remain fairly stable from 2017.

2018 Budget Overview Cont.

2018 OPERATING BUDGET SUMMARY

Fund 25 Revenue	Final Budget 2016	Final Budget 2017		Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Intergovernmental Revenue:								
2% Dues and Grant Act 102	302,000	305,000		333,000	333,000	333,000	333,000	333,000
	0.5% increase	1.25% increase	Allocation	2% increase	2% increase	2% increase	2% increase	2% increase
Contribution-Bayside	746,903	752,620	6.27%	771,364	786,791	802,527	802,527	802,527
Contribution-Brown Deer	2,158,513	2,167,402	18.12%	2,229,204	2,273,788	2,319,264	2,319,264	2,319,264
Contribution-Fox Point	1,142,392	1,185,618	9.59%	1,179,805	1,203,401	1,227,469	1,227,469	1,227,469
Contribution-Glendale	3,346,171	3,391,616	28.09%	3,455,758	3,524,873	3,595,371	3,595,371	3,595,371
Contribution-River Hills	369,282	366,663	3.10%	381,376	389,003	396,784	396,784	396,784
Contribution-Shorewood	2,084,656	2,109,508	17.50%	2,152,929	2,195,987	2,239,907	2,239,907	2,239,907
Contribution-Whitefish Bay	2,064,405	2,087,798	17.33%	2,132,014	2,174,655	2,218,148	2,218,148	2,218,148
Total Municipality Revenue	11,912,321	12,061,225	100.00%	12,302,449	12,548,498	12,799,468.20	13,055,458	13,316,567
Total Intergovernmental Revenue	12,214,321	12,366,225		12,635,449	12,881,498	13,132,468	13,388,458	13,649,567
Public Charges								
Ambulance Conveyance Fees	1,700,000	1,750,000		1,810,000	1,810,000	1,810,000	1,810,000	1,810,000
Milwaukee County Paramedic Service	195,000	195,000		185,000	180,000	175,000	170,000	165,000
Highway Fire Call Reimbursement	45,000	45,000		55,000	45,000	45,000	45,000	45,000
Permit Fees	165,000	205,000		175,000	165,000	165,000	165,000	165,000
Miscellaneous Charges	35,000	35,000		35,000	35,000	35,000	35,000	35,000
Total Public Charges	2,140,000	2,230,000		2,260,000	2,235,000	2,230,000	2,225,000	2,220,000
Miscellaneous Revenue	62,231	67,000		67,000	67,000	67,000	67,000	67,000
Interest on Investments	12,000	15,000		15,000	15,000	15,000	15,000	15,000
Workers Comp Disability	15,000	15,000		15,000	15,000	15,000	15,000	15,000
Insurance Dividends	25,000	25,000		25,000	25,000	25,000	25,000	25,000
Miscellaneous	10,231	12,000		12,000	12,000	12,000	12,000	12,000
Total Miscellaneous Revenue	62,231	67,000		67,000	67,000	67,000	67,000	67,000
Total Fund 25 Revenue	14,416,552	14,663,225		14,962,449	15,183,498	15,429,468	15,680,458	15,936,567
Summary of Fund 25 Expenditures								
Suppression Staff	802,872	846,822		863,160	879,825	896,824	914,162	931,848
Administrative Staff	345,332	320,161		319,663	328,107	335,292	342,634	350,137
WI Retirement Admin	146,525	192,660		202,422	201,172	205,120	209,148	213,257
Other Admin PR and Benefit Expense	199,548	207,508		143,555	157,430	169,433	182,574	196,966
Captains/Lieutenants	2,367,618	2,347,500		2,310,339	2,355,643	2,402,300	2,448,495	2,495,614
Firefighters/Paramedics	4,610,421	4,488,010		4,696,570	4,831,877	4,963,386	5,063,014	5,164,696
Holiday Payouts	398,483	385,803		395,640	406,006	416,231	424,600	433,140
Contingency-Hours	180,000	185,000		200,000	200,000	200,000	200,000	200,000
WI Retirement	1,174,128	1,340,543		1,436,122	1,410,628	1,444,727	1,472,636	1,501,114
Disability WRS Disparity	-	154,051		158,133	162,105	166,024	169,231	172,504
Other Line PR and Benefit Expenses	1,957,617	1,922,487		1,981,125	2,087,187	2,218,636	2,362,462	2,520,492
Other General fund Operating Expense	2,289,676	2,272,680		2,255,720	2,297,159	2,304,867	2,312,630	2,320,447
Total Fund 25 Expenditures	14,416,551	14,663,225		14,962,450	15,317,140	15,722,840	16,101,585	16,500,214
Net Exp/Revenue	0	(0)		(0)	(133,642)	(293,372)	(421,128)	(563,648)

2018 Budget Overview Cont.

Line Item Description	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Suppression Staff	802,872	846,822	863,160	879,825	896,824	914,162	931,848
Administrative Staff	345,332	320,161	319,663	328,107	335,292	342,634	350,137
Admin OT Contingency Hours							
WI Retirement	146,525	192,660	202,422	201,172	205,120	209,148	213,257
FICA	38,051	36,771	36,171	37,858	38,654	39,467	40,297
Health Insurance	153,997	163,236	101,884	112,072	123,280	135,608	149,168
Dental Insurance	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Life Ins/Disability	4,000	4,000	2,000	4,000	4,000	4,000	4,000
Total Personnel - Administration	1,494,277	1,567,150	1,528,801	1,566,535	1,606,669	1,648,518	1,692,207
Personnel - Fire Suppression	2.5%	1.75%	2.00%	2.00%	2.00%	2.00%	2.00%
Captains/Lieutenants	2,367,618	2,347,500	2,310,339	2,355,643	2,402,300	2,448,495	2,495,614
Firefighters/Paramedics	4,610,421	4,488,010	4,696,570	4,831,877	4,963,386	5,063,014	5,164,696
Holiday Payouts	398,483	385,803	395,640	406,006	416,231	424,600	433,140
Contingency-Hours	180,000	185,000	200,000	200,000	200,000	200,000	200,000
Acting Pay	32,500	30,000	30,724	30,000	30,000	30,000	30,000
WI Retirement	1,174,128	1,340,543	1,436,122	1,410,628	1,444,727	1,472,636	1,501,114
Disability Rate WRS expense		154,051	158,133	162,105	166,024	169,231	172,504
FICA	109,403	107,392	110,237	113,006	115,738	117,974	120,255
Health Insurance	904,114	928,096	904,802	995,282	1,094,810	1,204,291	1,324,721
health insurance decrement changes/sta	597,000	597,000	597,000	597,000	597,000	597,000	597,000
Reinclude HRA Reimb	0						
Insurance Opt out Payments	264,600	200,000	265,362	291,898	321,088	353,197	388,517
Dental Insurance	28,000	32,000	45,000	32,000	32,000	32,000	32,000
Life Ins/Disability	22,000	28,000	28,000	28,000	28,000	28,000	28,000
Total Personnel - Fire Suppression	10,688,267	10,823,394	11,177,929	11,453,446	11,811,304	12,140,438	12,487,560
	12,182,544	12,390,544	12,706,730	13,019,981	13,417,973	13,788,956	14,179,767
Employee Payouts and stabilization expe	-55,669						
Annuitant Health Ins Expense	585,669	530,000	530,000	530,000	530,000	530,000	530,000
Personnel Services							
Fire Inspection Bureau	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Community Risk Reduction/ MIHP	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Training Bureau	30,000	30,000	30,000	30,000	30,000	30,000	30,000
Meetings & Conferences	15,000	15,000	13,895	15,000	15,000	15,000	15,000
Dues Licenses and Subscriptions	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Uniform Issues	55,000	55,000	60,000	65,000	70,000	75,000	80,000
Physical Examinations	10,000	10,000	10,629	10,000	10,000	10,000	10,000
Recruitment Expenses	15,000	25,000	10,000	10,000	10,000	10,000	10,000
Employee Appreciation			1,500	2,000	2,000	2,000	2,000
Total Personnel Services	158,000	168,000	157,524	163,000	168,000	173,000	178,000
Supplies							
Housekeeping	18,000	23,000	20,000	20,000	20,000	20,000	20,000
Office Supplies	18,000	14,503	15,000	15,000	15,000	15,000	15,000
Computer Supplies	18,000	15,000	15,000	20,000	20,000	20,000	20,000
Memberships, Subscriptions ETC			5,000	5,000	5,000	5,000	5,000
Miscellaneous Supplies	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Firefighter Supplies inc Extinguishers	20,000	20,000	20,000	20,000	20,000	20,000	20,000
SCBA/Turnout Gear	25,000	30,000	30,000	30,000	30,000	30,000	30,000
EMS Supplies	39,000	39,000	100,000	100,000	100,000	100,000	100,000
Durable Medical Equipment	50,000	55,000	10,000	10,000	10,000	10,000	10,000
Dispatch Expense							
Misc inc Photo Expenditures		1,000					
Fitness Wellness Expenditures	6,000	5,000					
Extinguisher Expense			2,000	2,000	2,000	2,000	2,000
Total Supplies	196,500	205,003	219,500	222,500	222,500	222,500	222,500

2018 Budget Overview Cont.

Line Item Description	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Insurance							
General Liability Insurance	50,000	50,000	48,000	48,000	48,000	48,000	48,000
Property Insurance	18,000	18,000	13,000	13,000	13,000	13,000	13,000
Vehicle Insurance	45,000	45,000	35,000	35,000	35,000	35,000	35,000
Workers Compensation Insurance	360,000	360,000	372,000	372,000	372,000	372,000	372,000
Total Insurance	473,000	473,000	468,000	468,000	468,000	468,000	468,000
Contracted Services							
Audit Services	18,000	25,000	20,000	20,000	20,000	20,000	20,000
Accreditation Fees	1,500	1,500	1,750	1,750	1,750	1,750	1,750
Legal Fees	40,000	35,000	35,000	35,000	35,000	35,000	35,000
Contracted computer services	41,161	46,161	50,000	50,000	50,000	50,000	50,000
Data Center and Maintenance		15,000	5,000	5,000	5,000	5,000	5,000
Collection Service Fees-Ambulance	130,000	140,000	140,000	140,000	140,000	140,000	140,000
Computer Licenses Software and Fees	40,000	35,000	26,000	26,000	26,000	26,000	26,000
Miscellaneous fees	15,744	15,000	5,000	5,000	5,000	5,000	5,000
Total Contracted Services	286,405	312,661	282,750	282,750	282,750	282,750	282,750
Equipment Maintenance							
Fuel - Vehicles	105,000	95,000	75,000	105,000	105,000	105,000	105,000
Vehicle Maintenance	82,000	82,000	90,000	90,000	90,000	90,000	90,000
Radio Maintenance	12,000	14,000	14,000	14,000	14,000	14,000	14,000
Dispatch/ video data services	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Phone Maintenance & Service	58,000	58,000	85,000	85,000	85,000	85,000	85,000
Total Equipment Maintenance	265,000	257,000	272,000	302,000	302,000	302,000	302,000
Station 1 Maintenance							
Utilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Heating	14,000	14,000	10,000	10,000	10,000	10,000	10,000
Maintenance Expense	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Total Station 1 Maintenance	48,000	48,000	44,000	44,000	44,000	44,000	44,000
Station 2 Maintenance							
Utilities	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Heating	14,500	14,500	14,192	14,500	14,500	14,500	14,500
Maintenance Expense	12,000	12,000	20,000	20,000	20,000	20,000	20,000
Total Station 2 Maintenance	44,500	44,500	52,192	52,500	52,500	52,500	52,500
Station 3 Maintenance							
Utilities	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Heating	10,000	10,000	5,000	5,000	5,000	5,000	5,000
Maintenance Expense	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Rent	63,989	64,949	66,573	67,904	69,262	70,647	72,060
Total Station 3 Maintenance	91,989	92,949	94,573	95,904	97,262	98,647	100,060
Station 4 Maintenance							
Utilities	9,000	9,000	10,000	10,000	10,000	10,000	10,000
Heating	10,000	10,000	5,000	5,000	5,000	5,000	5,000
Maintenance Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Rent	63,613	64,567	66,181	67,505	68,855	70,232	71,637
Total Station 4 Maintenance	87,613	88,567	86,181	87,505	88,855	90,232	91,637
Station 5 Maintenance							
Utilities	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Heating	18,000	18,000	14,000	14,000	14,000	14,000	14,000
Maintenance Expense	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total Station 5 Maintenance	53,000	53,000	49,000	49,000	49,000	49,000	49,000
TOTAL EXPENDITURES	14,416,551	14,663,224	14,962,450	15,317,140	15,722,840	16,101,585	16,500,214

Personnel

Approximately 85% of the North Shore Fire Department's budget is comprised of the hardworking men and women that serve the North Shore. The Fire Chief is responsible for the oversight of the Assistant Fire Chief who oversees the Battalion Chief's who oversee the Captains, Lieutenants, Firefighters and Heavy Equipment Operators. All of which provide services to the entire North Shore.

Line Item Description	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Personnel Administration (14)	1,494,277	1,567,150	1,528,801	1,566,535	1,606,669	1,648,518	1,692,207
Personnel Fire Suppression (91)	10,688,267	10,823,394	11,177,929	11,453,446	11,811,304	12,140,438	12,487,560
Total	12,182,544	12,390,544	12,706,730	13,019,981	13,417,973	13,788,956	14,179,767
Total Budget	14,416,551	14,663,224	14,962,450	15,301,140	15,706,840	16,085,585	16,484,214
Percentage of Total Budget	84.5%	84.5%	85.0%	85.1%	85.4%	85.7%	86.0%

Captains: There are seven captains. The primary duty is to perform first level supervision of firefighting companies operating at the scene of an alarm. Prior to the arrival of the Battalion Chief, the Captain commands all forces operating at the alarm. Secondary duty is to supervise activities of their assigned stations, to set station policies for all shifts, assist the Battalion Chief with management of battalion staffing establishment and monitoring of battalion and department policies. Duties include maintaining discipline, submitting personnel review reports, assigning duties, conducting training sessions, maintaining reports and records and responsible for the overall operation of assigned station. In the absence of the Battalion Chief, act in that capacity.

Fire Lieutenant: The primary duty is to perform first line supervision of a firefighting company operating at the scene of an alarm. Secondary duty is to supervise the activity of company personnel in quarters and non-emergency situations. Duties include maintaining discipline, submitting personnel review reports, assigning duties, conducting training sessions, and maintaining reports and records.

EMS Lieutenant: The EMS Lieutenant is responsible for the administration and supervision of the provision of emergency medical services. Additionally, the EMS Lieutenant is responsible for fire suppression, hazardous material response, rescue operations, fire inspection, and vehicle and station maintenance.

Firefighter: The Firefighter is responsible for fire suppression, hazardous materials response, rescue operations, emergency medical services, fire inspection, and vehicle and fire station maintenance.

Heavy Equipment Operator: The primary function of a Heavy Equipment Operator is that of a driver, operator and an engineer of heavy equipment. The Heavy Equipment Operator is also responsible for fire suppression, hazardous material response, rescue operations, emergency medical services, fire inspection and vehicle and fire station maintenance.

A list of the current fire fighting personnel and their tenure with the Department can be found on the following pages.

Personnel Cont.

POSITION	NAME	YEARS OF SERVICE
FIRE CHIEF	ROBERT WHITAKER	23
ASSISTANT FIRE CHIEF	ANDREW HARRIS	24
BATTALION CHIEF	JIM MAYER (BLUE SHIFT)	23
BATTALION CHIEF	STEVE BRENNAN (GREEN SHIFT)	28
BATTALION CHIEF	PETER BUSALACCHI (RED SHIFT)	27
BATTALION CHIEF	TOBY CARLSON (TRAINING)	16
BATTALION CHIEF	JOHN MAYDAK (COMMUNITY RISK REDUCTION)	23
CAPTAIN	WISNIEWSKI, BRIAN G	16
CAPTAIN	RACE, THOMAS R	23
CAPTAIN	KREUZER, SCOTT T	20
CAPTAIN	MEYER, DAVID E	23
CAPTAIN	WEBER, MICHAEL P	23
CAPTAIN/PARA	KELLER, TIM	13
CAPTAIN/PARA	RIECHERT, ERIC C	16
CRR CAPTAIN	DAN TYK	12
EMS LIEUTENANT PARA	SEYFERTH, KEVIN	21
EMS LIEUTENANT PARA	BONNELL, KEVIN	16
EMS LIEUTENANT PARA	LANGE, PAUL	18
FIRE LIEUTENANT	BORCHERT, SCOTT D	30
FIRE LIEUTENANT	PURCELL, MICHAEL J	23
FIRE LIEUTENANT	SALERNO, STEVEN M	23
FIRE LIEUTENANT	JUGA, DANIEL R	23
FIRE LIEUTENANT	FARKAS, DANIEL M	23
FIRE LIEUTENANT	COFTA, DONALD A	19
FIRE LIEUTENANT	SIKORA, GREGORY PAUL	23
FIRE LIEUTENANT	ASHLEY, ANDREW M	13
FIRE LIEUTENANT	CALVERT, BRYAN P	16
FIRE LIEUTENANT INSPECT	JANKOWSKI, KEN	17
FIRE LIEUTENANT	QUACKENBUSH, DAVID S	14
FIRE LIEUTENANT INSPECT	BERNAL, DAVE	22
FIRE LIEUTENANT INSPECT	ERICKSON, JOEL	16
FIRE LIEUTENANT/PARA	GEFKE, JAMES	17
FIRE LIEUTENANT	FORMOLO, MARC	14
FIRE LIEUTENANT	KECKEISEN, DAVID	9

Personnel Cont.

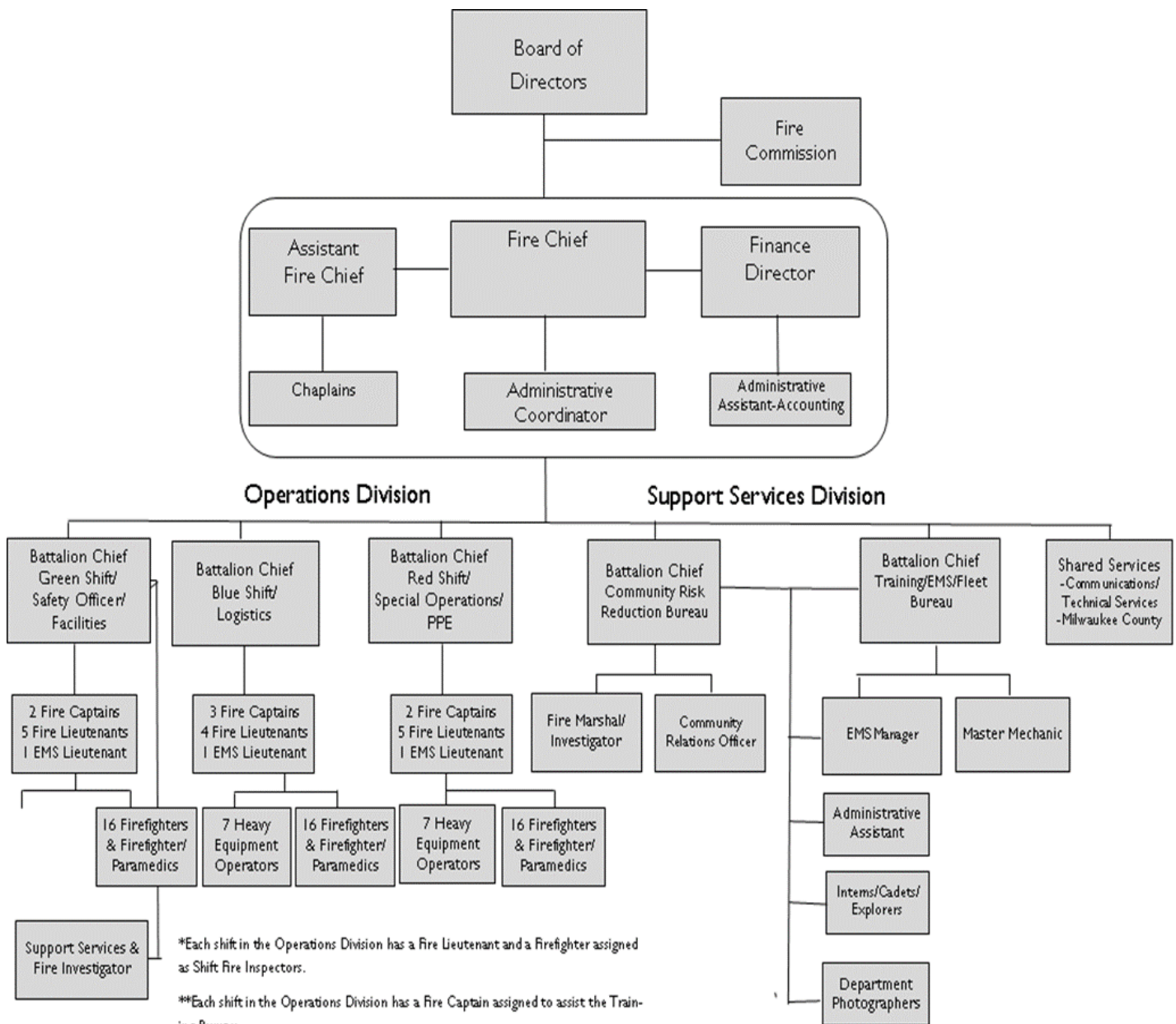
POSITION	NAME	YEARS OF SERVICE
FIRE LIEUTENANT	BOEHLKE, JEREMY	16
FIREFIGHTER 5	BALDARROTA, CHARLES	27
FIREFIGHTER 5	LOOKER, MARCUS	23
FIREFIGHTER/PARA 5	SULLIVAN, BRIAN	23
FIREFIGHTER 5	WAHLEN , CHRIS	19
FIREFIGHTER/PARA 5	LEAHY, STEVE	18
FIREFIGHTER 5 INSPECT	GARDNER, KEITH	18
FIREFIGHTER 5	EGGERT, KEVIN	16
FIREFIGHTER 5	LANGE, ROBERT	16
FIREFIGHTER 5	PHELPS, SEAN	15
FIREFIGHTER 5	GOETZ, GREG	14
FIREFIGHTER 5	SAYEG, BRIAN	13
FIREFIGHTER 5	BOJAR, MARK	12
FIREFIGHTER/PARA 5	HOLZER, ANDREW	12
FIREFIGHTER/PARA 5	MULLER, DAN	12
FIREFIGHTER/PARA 5	DIBB, JOSH	10
FIREFIGHTER/PARA 5	WUCHERER, JOE	10
FIREFIGHTER 5	ZIEGELBAUER, PETE	10
FIREFIGHTER/PARA 5	CHAPMAN, CAL	10
FIREFIGHTER 5	JANOTTA, ADAM	10
FIREFIGHTER 5	WASSERMAN, EERO	10
FIREFIGHTER 5	KRAUSS, ROBERT	9
FIREFIGHTER 5	ROEHL, REGAN	9
FIREFIGHTER/PARA 5	JONES, ROBERT	9
FIREFIGHTER/PARA 5	TALECK, PAUL	9
FIREFIGHTER 5	SCHNEIDER JOEL	8
FIREFIGHTER/PARA 5	BIALK, RYAN	8
FIREFIGHTER/PARA 5	HAMMOCK, RANDALL	8
FIREFIGHTER/PARA 5	MILLER, CHRIS	5
FIREFIGHTER/PARA 5	SCHOESSOW, TROY	5
FIREFIGHTER/PARA 5	ALLEN, ANDREW	4
FIREFIGHTER/PARA 5	HESS, EMMANUEL	4
FIREFIGHTER/PARA 4	NAPRIELLA, MATT	2
FIREFIGHTER/PARA 4	SCHNIEDER, MATT	2

Personnel Cont.

POSITION	NAME	YEARS OF SERVICE
FIREFIGHTER/PARA 4	SMITH, SCOTT	2
FIREFIGHTER/PARA 3	GILLES, GREGORY	1
FIREFIGHTER/PARA 3	HEILER, ANDREW	1
FIREFIGHTER/PARA 3	HILLEN, TYLER	1
FIREFIGHTER/PARA 3	LEVERENZ, JOSHUA	1
FIREFIGHTER/PARA 3	TURCOTTE, AARON	1
FIREFIGHTER/PARA 3	VAHSHOLTZ, TYLER	1
FIREFIGHTER/PARA 2	LARSON, JOSHUA	0
FIREFIGHTER/PARA 2	NEWVILLE, ADAM	0
HEAVY EQU OPERATOR	BAUER, SHAUN M	29
HEAVY EQU OPERATOR	EKSTROM, MICHAEL R	23
HEAVY EQU OPERATOR	OSTERBECK, JEFFREY A	23
HEAVY EQU OPERATOR	STAMPFL, MARK W	23
HEAVY EQU OPERATOR	STELZEL, KEVEN L	23
HEAVY EQU OPERATOR	SUKOW, MICHAEL J	23
HEAVY EQU OPERATOR	CHIAPPA, CHRISTOPHER J	23
HEAVY EQU OPERATOR	SPICER, ARLEN D	23
HEAVY EQU OPERATOR	MAYER, JOHN R	18
HEAVY EQU OPERATOR	TIPPEL, STEVEN J	23
HEAVY EQU OPERATOR/PARA	KANE, JEROME J	18
HEAVY EQU OPERATOR	HOFFMAN, MARK R	23
HEAVY EQU OPERATOR/PARA	KADOW, CHRISTOPHER B	14
HEAVY EQU OPERATOR	RUTLEY, RICHARD A	20
HEAVY EQU OPERATOR	HOLCOMB, JONATHON W	23
HEAVY EQU OPERATOR	RUSHMER, JOHN	13
HEAVY EQU OPERATOR	SEMROW, CHAD	10
HEAVY EQU OPERATOR/PARA	KATZ, JASON	9

Division Budget Breakdown

While 85% of the North Shore Fire Department's budget is related to personnel costs the remaining 15% approximately \$2,000,000 dollars is related to operation expenses. In addition to this amount the debt and capital asset payments go towards vehicles, buildings and equipment all items managed by various personnel throughout the department. The following pages include a breakdown of the line-item budget items and the corresponding amounts that the various department divisions are responsible and who is responsible for those items. Additionally an administrative breakdown is included so you can further see the way in which administrative staff is divided amongst these different divisions and the duties of those individuals. It is lastly important to note that Battalion Chiefs Brennan, Mayer and Busalacchi are also responsible for their thirty person line shift members in addition to the following duties and responsibilities that follow.



*Each shift in the Operations Division has a Fire Lieutenant and a Firefighter assigned as Shift Fire Inspectors.

**Each shift in the Operations Division has a Fire Captain assigned to assist the Training Bureau.

***One Operations Division Fire Captain assigned to assist the Community Risk Reduction Bureau.

Updated 01/03/16

Administrative Division

Strategic Goal #3	Ensure North Shore Fire/Rescue is a fiscally sound organization.
Objective 3A	Identify and seek potential legislative changes for challenges with joint fire department tax levy limit exemption and the State's Expenditure Restraint Program.
Objective 3D	Receive GFOA Distinguished Budget Award.
Objective 3E	Receive Certificate of Achievement for Excellence in Financial Reporting from GFOA.
Strategic Goal #4	Recruit and maintain well trained and educated employees dedicated to providing service to the North Shore Communities.
Objective 4A	Update personnel evaluation process with employee input and implement changes.
Objective 4B	Increase member engagement with Wellness/Fitness Program.
Objective 4C	Partner with Wauwatosa and West Allis Fire Departments to improve firefighter applicant diversity.
Objective 4D	Evaluate implementation "Back to Basics" skills and knowledge check-off program and adjust as needed.
Strategic Goal #5 Infrastructure	Facilities, apparatus and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations.
Objective 5A	Initiate remodeling of Station 84 and finalize plans for remodeling/reconstruction of Station 82 & Station 83.
Objective 5B	Propose and adopt multi-year capital purchase funding resolution for 2019 & 2020.

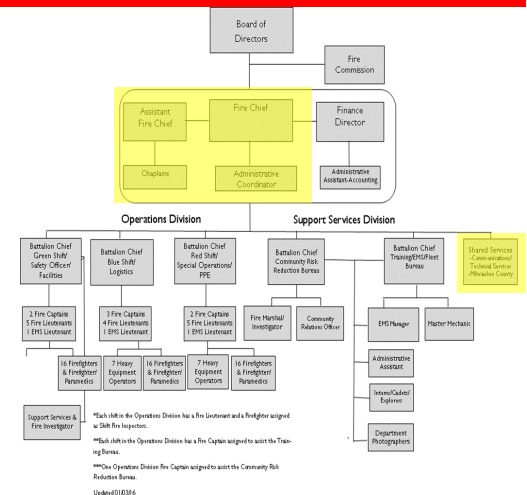
**Administrative Division
Office of the Fire Chief**

Administrative Division/Office of the Fire Chief

Fire Chief/Administrator: Robert Whitaker

Office of the Fire Chief Staff

Employee	Position
Robert Whitaker	Fire Chief
Andrew Harris	Assistant Fire Chief
Kerry Wenzel	Administrative Coordinator



Strategic Planning:

This area defines the short and long term planning for the Department. Annually the Chief sets Goals and Objectives for the upcoming year and reports on those goals and objectives to the Board at monthly meetings.

2017 Highlights:

The Department, at the direction of the Board of Directors, completed a long range financial plan for the years 2017-2025. The plan looked at operations, capital/facility issues and post employment benefit costs. The plan was presented to the Board of Directors and to the governing bodies of the seven member municipalities.

IT Systems:

This area defines the relationship that is the coordination of IT services with the Village of Bayside and the North Shore Fire Department. The North Shore Fire Department does not have IT personnel and therefore utilizes the Village of Bayside's IT personnel for ongoing IT and maintenance items. For smaller IT concerns the NSFD does utilized staff on an overtime basis to assist Bayside with general maintenance items.

2017 Highlights:

IT infrastructure in each station was evaluated and a plan for updating that equipment, which includes routers and other critical devices, was developed. The Department's phone system was also replaced, which allowed for a reduction in costs and replaced equipment that was no longer sold.

Public Relations:

This area defines the coordination with updates at common council and board meetings at each of the individual municipalities. Additionally from time to time the NSFD is asked to participate in news stories and press releases on major incidents and pending items related to the North Shore Fire Department. The Chief oversees these communication items and attends meetings and media events when necessary to deliver accurate and up to date information to the North Shore residents.

Administrative Division/Office of the Fire Chief

2017 Highlights:

The Department continues to utilize public relations opportunities as educational opportunities for the communities, both from a risk reduction perspective and to educate residents about the services provided by the Department, including the results of the Department's Long Range Financial Plan.

Foundation:

This area defines the presentation and coordination with the Foundation to raise money annually and expend it on specific items as needed.

2017 Highlights:

The Foundation worked to assist the Department in educating the public on the Long Range Financial Plan and conducted its annual fundraiser.

Organizational Vision:

This area defines the vision of the organization and the constant message of the chief delivered to staff about the long-term goals of the Department.

2017 Highlights:

Staff members continued to work to educate and train members at all ranks on the organization's vision and built it into the culture of leadership through leadership training and mentoring opportunities.

Labor Negotiations:

This area defines the process of negotiating with the Union.

2017 Highlights:

A labor agreement for 2017 was completed in Spring 2017. The Department and Labor Association began meeting regarding a successor agreement to the 2017 agreement in Fall.

Accreditation:

This area defines the process of collecting data and the justification of that data to the various staff members. In 2018 the Department will begin this process working towards accreditation. The Assistant Fire Chief and Administrative Director largely oversees this process.

2017 Highlights:

The Department's Annual Compliance Report was submitted and approved by the Center for Public Safety Excellence as required to maintain accredited status. The Department continues to be a leader in utilizing data as part of its decision making and deployment process.

Dispatch Communications Center:

This area defines the coordination between the Bayside Dispatch center with the North Shore Fire

Administrative Division/Office of the Fire Chief

Department. This is another area largely overseen by the Assistant Fire Chief. This area of oversight is extremely important. Accurate labeling of calls dictates accurate dispatch of services which we design our deployment models around.

2017 Highlights:

New dispatch procedures were implemented as part of a county-wide high rise fire suppression response plan. The dispatching component of these responses is critical as rapid response of a significant number of resources is critical to mitigate fires in high-rise structures that have a large occupant load.

Contracted Services:

Contracted services are comprised of shared services which are managed by various personnel, and include services for areas such as Technical Services/Information Technology (IT), E-911 the Bayside Dispatch Communication center and shared phone equipment and services. The County EMS Program is a cooperative agreement with nineteen other municipalities and fire departments as part of the Milwaukee County Shared Services program. Contracted Services defines shared areas of cooperative and interdepartmental programs which are part of North Shore Fire Rescue. These programs include at least one other community or as many as nineteen communities for items such as mutual aid, vehicle apparatus repair and maintenance agreements, IT and phone support and services, dispatch services for the fire and police services to all NSFD communities.

2017 Highlights:

The Department did not change any of its contract providers in 2017. The Following is a list of those contracted service providers:

Audit Services: Baker Tilly

Legal Fees: Mark Olson

Contracted Computer Services: Bayside, Rich Foscatto

Collection Service Fees: EMS Medical Billing

Administrative Division/Office of the Fire Chief

Chief Budget Oversight:

Contracted Services	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Legal Fees	40,000	35,000	35,000	35,000	35,000	35,000	35,000
Contracted computer services	41,161	46,161	50,000	50,000	50,000	50,000	50,000
Data Center and Maintenance		15,000	15,000	15,000	15,000	15,000	15,000
Computer Licenses Software and Fees	40,000	35,000	35,000	35,000	35,000	35,000	35,000
Computer Supplies	18,000	15,000	15,000	20,000	20,000	20,000	20,000
Dispatch Expense/Services	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Dues Licenses and Subscriptions	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Meetings & Conventions	15,000	15,000	13,895	15,000	15,000	15,000	15,000
Phone Maintenance & Service	58,000	58,000	85,000	85,000	85,000	85,000	85,000
Miscellaneous fees	15,744	15,000	5,000	5,000	5,000	5,000	5,000
Total Contracted Services	245,905	252,161	271,895	278,000	278,000	278,000	278,000

Assistant Chief Budget Oversight:

Uniform/Accreditation	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Uniform	55,000	55,000	60,000	65,000	70,000	75,000	80,000
Accreditation Fees	1,500	1,500	1,750	1,750	1,750	1,750	1,750
Total	56,500	56,500	61,750	66,750	71,750	76,750	81,750

Administrative Services Director Budget Oversight:

Recruitment/Employee Appreciation	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Recruitment	15,000	25,000	10,000	10,000	10,000	10,000	10,000
Employee Appreciation			1,500	2,000	2,000	2,000	2,000
Total	15,000	25,000	11,500	12,000	12,000	12,000	12,000

Administrative Division
Financial Administration

Administrative Division/Financial Administration

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF EMPLOYEES & RETIREES ON HEALTH INS.	98	96	99	98
EMPLOYEE WRS CONTRIBUTION AS %	7.0%	6.8%	6.6%	6.8%
NUMBER OF NEW HIRES	0	4	10	2
NUMBER OF EMPLOYEES	104	108	107	108

OPEB Retiree Benefits:

This area defines the cost of providing retiree health insurance benefits including payments for funding the 2017 Stabilization Reserve. This fund was developed due to concerns for long term planning as it relates to the cost of the retiree health insurance benefits. The long term projections defined issues including OPEB (Other Post-Employment Benefits), and other retirement payouts, as well as current retiree “pay as you go” health insurance expenses. Investment and treasury management of all funds and investment portfolios is included here.

2017 Highlights:

Administration met with the Long Range Financial Planning committee throughout 2017 to present on OPEB and other long-term financial impacts the department faces.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF RETIREES ON HEALTH INS.	18	22	28	30
NUMBER OF DISABILITY RETIREES	12	12	12	10

Financial Admin: Policies and Reporting:

The budgetary planning and reporting process for operations, capital and debt are central to the strategic management of North Shore Fire Rescue. North Shore Fire Rescue’s long-term goals and objectives guide what the budget process accomplishes and the financial practices and policies are the guiding principles that are inherent to the formation of this budgeting process. The annual financial audits and financial statements are reflective of the labors of the process, as well. It is the long term goal of North Shore Fire Rescue to continue the best practices of financial management and to standardize these practices through incorporation of sound financial policies. Fiscal policy development and administration, as well as financial systems, internal controls and processes are included here as well.

2017 Highlights:

The new Finance Director completed her first audit with Baker Tilly, and submitted both the Budget and CAFR document to for GFOA review.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
REVIEW AND UPDATES OF POLICIES & PROCEDURES	5	7	7	7

Administrative Division/Financial Administration

Cash Management:

This service area includes oversight of financial services, including annual budgeting and reporting of revenues and expenditures for all funds and maintenance of the general ledger. Processes and reconcile payroll and WRS contributions for annual reporting and audit presentations. The day to day operations for accounts payable, accounts receivable and payroll and other general ledger functions are included. The oversight of fees for service and support for Purchase Credit cards (P Cards) are included here.

2017 Highlights:

The Finance Director presented monthly financial statements to the Finance Committee for their review.

Budget Oversight:

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF PAYROLL CHECKS WRITTEN	2,932	3,000	2,808	2,913
NUMBER OF ACCOUNTS PAYABLE CHECKS WRITTEN	973	1,165	1,188	1,211
NUMBER OF EMS BILLS GENERATED BY EMC MED BILL.	3,795	3,800	3,890	3,828

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Insurance							
Audit Services	18,000	25,000	25,000	25,000	25,000	25,000	25,000
Collection Service Fees- Ambulance	130,000	140,000	140,000	140,000	140,000	140,000	140,000
Office Supplies	18,000	14,503	15,000	15,000	15,000	15,000	15,000
Miscellaneous Supplies	2,500	2,500	2,500	2,500	2,500	2,500	2,500
Total Contracted Services	168,500	182,003	182,500	182,500	182,500	182,500	182,500

Support Services Division

Support Services Division

Strategic Goal #1	Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
Objective 1B	Improve bystander CPR rates to 30% and public AED application to 9.5%.
Strategic Goal #2	Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.
Objective 2A	Update Community Risk Reduction Risk Assessment.
Objective 2C	Finalize integration of emergency operations plans for municipalities and consider option to create a single emergency operations center for the seven municipalities.
Strategic Goal #5 Infrastructure	Facilities, apparatus and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations.
Objective 5C	Complete succession plan and orientation for new Master Mechanic.

**Support Services Division
Community Risk Reduction Bureau**

Support Services Division/Community Risk Reduction Bureau

2017 Highlights:

The assigned inspectors and fire companies are close to completing the annual fire and life safety inspections for 2017. Once completed the total will be around 3200 inspections

Large new construction/remodels include:

Rockin' Jump 9009 N Deerbrook Trail, Brown Deer

Bob's Furniture 9140 N Green Bay Rd, Brown Deer

Residence Inn 7003 N Port Washington Rd, Glendale

Richard Maslowski Community Center, Glendale, WI

Addeo Fit 5055 N Lydell Av, Glendale

Shorewood Senior Living 3900 N Estabrook Parkway, Shorewood

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF PERMITS ISSUED	268	186	284	300
NUMBER OF INSPECTIONS	3,277	2,954	2,840	2,900

University School of Milwaukee, River Hills

Community Relations:

The expansion of community programs within the Community Risk Reduction bureau is an important part of the 2017 Strategic Goals process. There is increased need for public awareness and communication of not only emergency response incidents, but public events surrounding the Department. Areas of communication involve educational public awareness, broadcasting and social media of public incidents or events an opportunities for greater citizen involvement. This department will also serve to consolidate marketing and communication activities and efforts regarding essential programs and services of the Department, and maintain the Department's website.

2017 Highlights:

National Night Out Brown Deer

National Night Out Glendale

Bayshore Safety day

Brown Deer Touch a Truck event

Fox Point Community open house

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF PEOPLE TRAINED IN HANDS ONLY CPR	0	300	6,770	5,500
NUMBER OF SERVICE SURVEY RESPONSES	0	670	313	475

Support Services Division/Community Risk Reduction Bureau

Preplanning:

The CRRB is responsible for pre-incident planning for safety of its members.

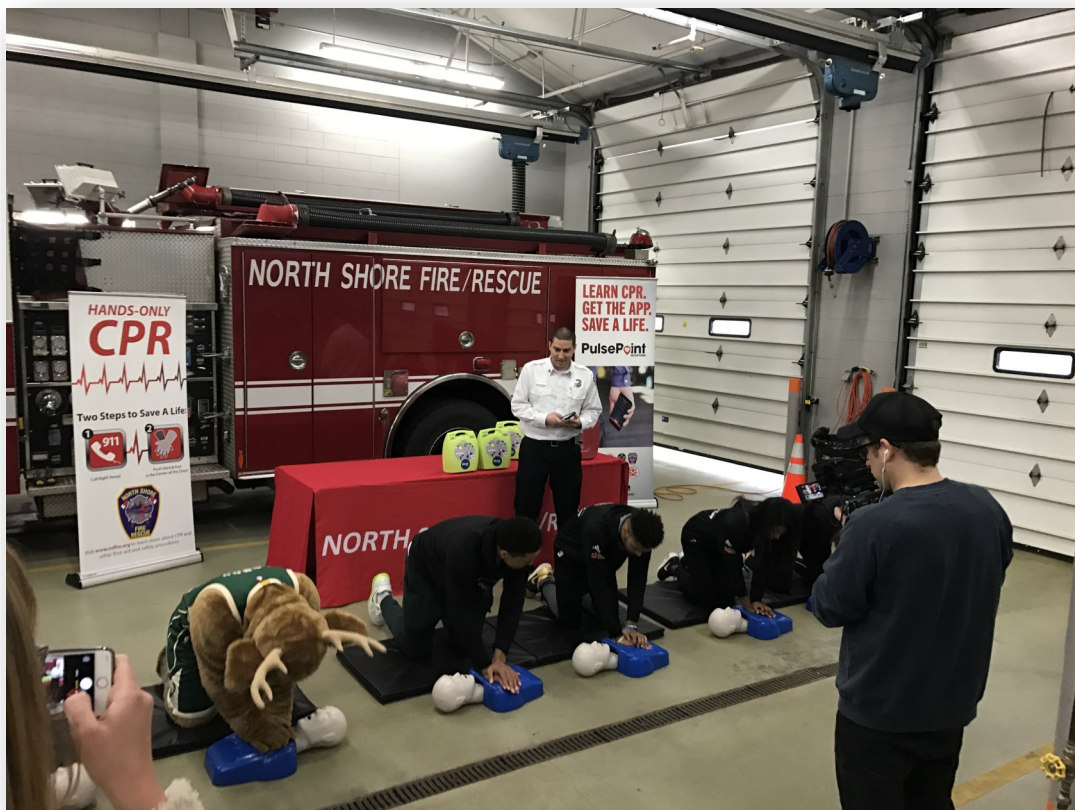
2017 Highlights:

In 2017 every station completed one preplan for each shift for a total of 15 for the entire department.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF PREPLANS COMPLETED	63	27	33	27

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Personnel Services							
Fire Inspection Bureau	8,000	8,000	8,000	8,000	8,000	8,000	8,000
Community Risk Reduction/MIHP	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Total Contracted Services	23,000	23,000	23,000	23,000	23,000	23,000	23,000



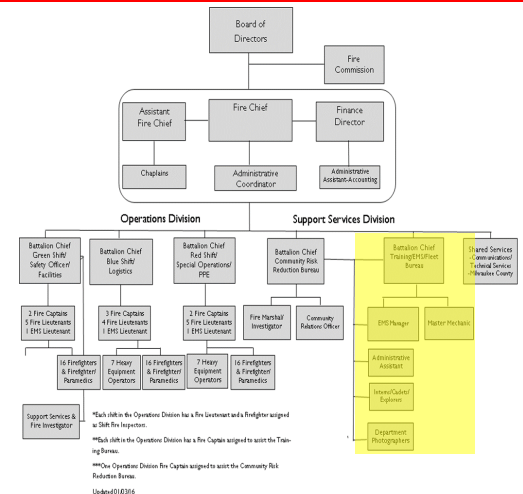
Support Services Division
Training Bureau

Support Services Division/Training Bureau

Battalion Chief: Toby Carlson

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Toby Carlson	Battalion Chief
Dan Tyke	CRR/EMS Captain
Thomas Race	Officer Development Captain
Brian Wisniewski	Training Captain
Scott Kreuzer	Training Captain
Mike Weber	Training Captain



Training:

The Training Bureau oversees the training needs of North Shore Fire Rescue as well as costs associated with any conferences/continuing education costs/certification requirements. The training may involve supportive classroom or webinar classes, testing and evaluation, and recordkeeping of requirement certifications. This service area of the Training Bureau will ensure and maintain training and professional development of all personnel, including administration and firefighters.

2017 Highlights:

The Department was involved in a large, county-wide training initiative in 2017 in which all Fire Departments in Milwaukee County were trained on a new High-Rise Standard Operating Guideline. The process included two phases, with a total of approximately 150 Chief and Company Officers being trained in Incident Command and an additional 1,500 fire department personnel being trained in command and operational training using a vacant high-rise building. From a continuous improvement perspective, the Department conducted a SWOT analysis of its EMS system to determine any improvements that could be made to enhance our training and overall service provided.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
STAFF TRAINING AND CONTINUING ED HOURS	22,451	33,057	24,587	26,000
% COMPLIANT WITH WTCS REQUIRED CERT.	98%	96%	96%	100%
% COMPLIANCE OF INCIDENT COMMAND TRAINING	93%	100%	100%	100%
% OF CURRENT CERTIFICATES ELECTRONICALLY FILED	20%	75%	75%	100%

Shared Services: Training Academy:

The Training Bureau includes a shared services agreement with the City of Wauwatosa Fire Department for a joint Training Academy for new firefighter and also ongoing training for current staff. This area will help to develop and maintain a professional learning environment for new recruits and current firefighters from both fire departments, by familiarization of apparatus, operations, policies and other skills and knowledge

Support Services Division/Training Bureau

associated with firefighting and medical services.

2017 Highlights:

The Department welcomed two new members following successful completion of the 7th Joint Fire Training Academy. These members participated in a rigorous six-week fire academy in which they acquired multiple skills sets through the completion of countless engine and truck company evolutions in preparation for entry into the career fire service.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF TOTAL ACADEMY PARTICIPANTS	3	12	17	12
NUMBER OF NSFD ACADEMY PARTICIPANTS	0	4	7	1

EMS Protocols/Quality Assurance:

This area provides the coordination for Emergency Medical Services (EMS) to the public, for both residents and nonresidents. The coordination of qualifications for personnel as well as adherence to local and state certifications and other requirements is also monitored by this area. The Battalion Chief of EMS will also act as the liaison for the Milwaukee County EMS Program and other agencies. Proper management for patient care records and compliance for other programs, such as HIPAA is the responsibility of this Department.

2017 Highlights:

The Department integrated a staff member into the County EMS structure to sit on committees that drive protocol change. Protocol changes were moved to a smartphone application, making it easier for our providers to access out in the field. The app was placed on iPads that were implemented as a part of the PCR switch to Image Trend Elite, and are also available on the recently deployed smartphones on transport units. The EMS Manager has a seat on the Milwaukee County Continuous Quality Improvement Process (CQIP) Committee. This committee meets biweekly to discuss cases and drive improvement processes within the system. EMS Officers began utilizing the First Watch – First Pass Software this past spring. After the transition to Image Trend Elite, the software needed to be re-integrated. That process is ongoing and is expected to be finished toward the end of the calendar year. This software will allow the tracking of protocol and quality compliance and will allow the department to direct educational needs in the future.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
TOTAL PATIENTS SEEN	4,905	5,923	6,203	6,200
NUMBER OF TRANSPORTS	3,176	3,643	3,746	3,700
CARDIAC ARREST SAVES	25%	24%	23%	24%

Support Services Division/Training Bureau

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Personnel Services							
Training Bureau	30,000	30,000	30,000	30,000	30,000	30,000	30,000
EMS Supplies	39,000	39,000	100,000	100,000	100,000	100,000	100,000
Durable Medical Equipment	50,000	55,000	10,000	10,000	10,000	10,000	10,000
Total Contracted Services	119,000	124,000	140,000	140,000	140,000	140,000	140,000

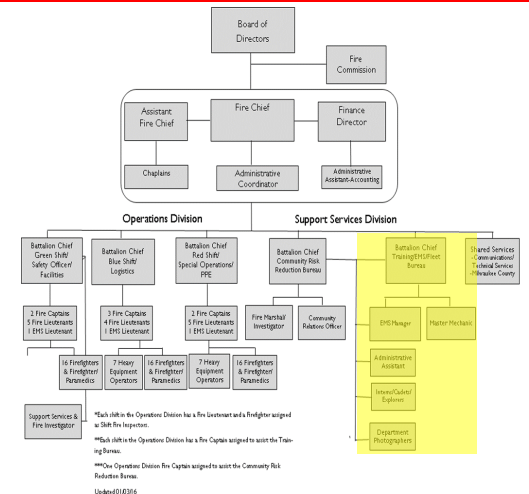


Support Services Division
Fleet Services

Support Services Division/Fleet Services

Battalion Chief: Toby Carlson

Fleet Services Staff	
Employee	Position
Andrew Harris	Assistant Fire Chief
Toby Carlson	Battalion Chief
Brian Toth	Master Mechanic



Vehicle Maintenance and Repair:

Fleet Services is responsible for the operating budget for vehicle and equipment maintenance costs.

2017 Highlights:

Vehicle maintenance and repair has been challenging from a budget perspective. As we hired a new Master Mechanic at the end of 2016, we are in the process of transitioning our vehicles to a higher standard of preventative maintenance. The goal is to have more reliable emergency response vehicles on the road, which is starting to become transparent as we are reducing the amount of unexpected breakdowns and out-of-service times for our apparatus.

Performance Measures	2015 Actual	2016 Actual	2017 Projections
Number of Vehicle Maintenance Tickets	213	293	220
Number of Fleet Vehicles	31	31	31

Fuel:

To supply apparatus and vehicles with fuel at optimal cost savings.

2017 Highlights:

The cost of fuel per gallon was lower this year as compared to previous years. The Department found a new vendor for Diesel Exhaust Fluid that is much more cost efficient, which helps as we are buying more vehicles that require it as part of environmental standards.

Performance Measures	2014 Actual	2015 Actual	2016 Actual	2017 Projections
Total Fuel Used	25,876	29,342	28,500	

Capital Acquisitions:

The Support Services Bureau analyzes the North Shore Fire Rescue fleet for replacement needs. Capital replacement and planning for capital needs is an integral part of the analysis. Long term apparatus replacement for larger or more expensive apparatus, such as ladder/quints or ambulances is often done through a two or

Support Services Division/Fleet Services

three year capital resolution.

2017 Highlights:

In 2017, the Department took delivery of a 2016 International Ambulance, a 2017 Pierce Velocity 105' Aerial Ladder Truck, and a Ford Sport Utility Vehicle.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF CAPITAL VEHICLE REPLACEMENTS	0	3	3	3

Budget Oversight:

Equipment Maintenance	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Fuel—Vehicles	105,000	95,000	75,000	105,000	105,000	105,000	105,000
Vehicle Maintenance	82,000	82,000	90,000	90,000	90,000	90,000	90,000
Total	187,000	177,000	165,000	195,000	195,000	195,000	195,000

Support Services Division/Fleet Services

Year	END OF USEFUL LIFE		Make	Model	UNIT	LOCATION OF UNIT
AMBULANCE (7)	7					
2002	2009	AMBULANCE	FORD	MEDTEC	M86	STATION83
2007	2014	AMBULANCE	FORD	MEDTEC	A85	STATION85
2010	2017	AMBULANCE	FORD	MEDTEC	A85	STATION83
2010	2017	AMBULANCE	FORD	MEDTEC	A82	STATION82
2013	2020	AMBULANCE	FORD	HORTON	M83	STATION83
2016	2023	AMBULANCE	INTERNATIONAL	HORTON	M81	STATION81
2017	2024	AMBULANCE	INTERNATIONAL	HORTON	M82	STATION82
BOAT (1)	20					
2003	2023	BOAT	ZODIAC	BOAT		STATION85
SUBURBAN/TAHOE/ EXPLORER (7)	7					
2013	2020	CHIEF OFFICER	CHEVROLET	SUBURBAN	B8	STATION82
2006	2013	STAFF VEHICLE	CHEVROLET	SUBURBAN	B8	STATION82
2013	2020	STAFF VEHICLE	CHEVROLET	TAHOE	C82	STATION81
2013	2020	STAFF VEHICLE	CHEVROLET	TAHOE	C81	STATION81
2016	2023	STAFF VEHICLE	FORD	EXPLORER	C87	STATION85
2016	2023	STAFF VEHICLE	FORD	EXPLORER	C86	STATION81
2017	2024	STAFF VEHICLE	FORD	SPORTUTILITY		
TRAILERS (2)	30					
2006	2036	COMMAND POST	JAYCO	COMMAND		STATION85
2003	2033	SPECIAL OPS TRAILER	DACCO	STORAGE	SO85	STATION81
ENGINE (6)	15					
2003	2018	ENGINE	PIERCE	PUMPER	E86	STATION84
2007	2022	ENGINE	PIERCE	ENFORCER	E84	STATION84
2007	2022	ENGINE	PIERCE	ENFORCER	E81	STATION81
2009	2024	ENGINE	PIERCE	IMPEL PUMPER	E82	STATION82
2010	2025	ENGINE	PIERCE	PUMPER	E85	STATION85
2017	2032	ENGINE	PIERCE	AERIAL LADDER		
FIRE HOUSE (1)	20					
1998	2018	FIRE SAFETY HOUSE TRAILER	SCOTTY	SAFETY		STATION85
QUINT (3)	17					
1994	2011	QUINT	Pierce	Dash Ladder	TR86	STATION81
1998	2015	QUINT	PIERCE	AERIAL	TR83	STATION83
2012	2029	QUINT	PIERCE	AERIAL	TR82	STATION82
STAFF VEHICLES (4)	10					
2004	2014	STAFF VEHICLE	CHEVROLET	IMPALA		STATION82
2006	2016	STAFF VEHICLE	CHEVROLET	IMPALA		STATION85
2008	2018	STAFF VEHICLE	CHEVROLET	IMPALA		STATION84
2008	2018	STAFF VEHICLE	CHEVROLET	IMPALA		STATION82
TENDER (2)	20					
1994	2014	TENDER	Peterbilt	Tanker	T81	STATION81
2000	2020	TENDER	INTERNATIONAL	TANKER 2674	T85	STATION85
TRUCK (2)	10					
2003	2013	UTILITY	FORD	F250 PICKUP		STATION82
2006	2016	UTILITY	FORD	F350		STATION85



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Emergency/Operations Division

Emergency/Operations Division

Strategic Goal #1	Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.
Objective 1A	Implement post incident analysis processes on an expanded group of critical calls for service to improve quality of service.
Objective 1C	Complete CAD to CAD integration implementation with Shared Services Partners.
Strategic Goal #2	Develop and maintain partnerships within the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.
Objective 2B	Review use and deployment of Community Paramedics.
Strategic Goal #3	Ensure North Shore Fire/Rescue is a fiscally sound organization.
Objective 3B	Evaluate implementation of enhanced periodic maintenance program in department facilities.
Objective 3C	Evaluate change in deployment of resources for low acuity calls.

Emergency/Operations Division
Logistics/Special Operations

Emergency/Operations Division/Logistics/Special Operations

Battalion Chief: Jim Mayer

Fleet Services Staff

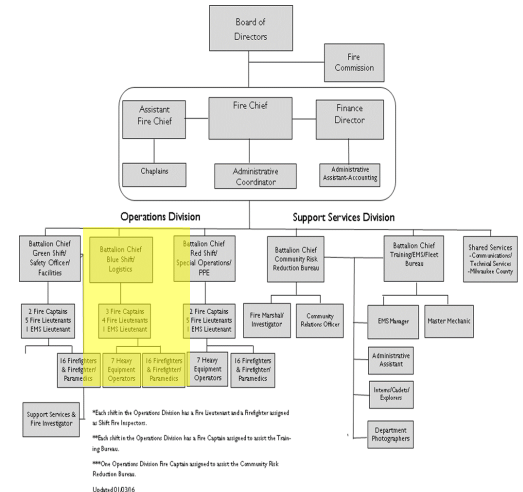
Employee	Position
Andrew Harris	Assistant Fire Chief
Jim Mayer	Battalion Chief
Mike Weber	Captain

Radios:

This area addresses and manages issues associated with emergency communications, including communication interoperability. Radios and communication are one of the most important tools a firefighter can have to ensure safety. This area includes the replacement and preventive maintenance and repair on the emergency communication radio systems, in conjunction with the consolidated dispatching services. North Shore Fire/Rescue maintains a VHF radio system and is a user of the Milwaukee County 800 MHz Radio System.

2017 Highlights:

As of October 2017 all subscriber units (portable and mobile radios) have been transitioned to the new Milwaukee/Waukesha County OASIS digital radio system. The Department is continuing to work with Bayside Dispatch to fully transition all dispatch center hardware to the new digital system. The radio system usage fees paid to Milwaukee County increase incrementally until 2021 and will need to be taken into consideration in future operating budgets.



PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF RADIOS PROGRAMMED AND DEPLOYED	100	100	100	100

Firefighting/Housekeeping Supplies:

This area includes maintenance and replacement of equipment and supplies for apparatus and facilities including miscellaneous supplies.

2017 Highlights:

Maintenance of fire hose, nozzles and appliances account for a large portion of 2017 expenditures. Our fleet of atmospheric monitoring meters used for measuring levels of carbon monoxide, natural gas, oxygen and hydrogen cyanide have required increased repairs and replacement in 2017. The Department will be evaluating replacement opportunities to replace aging equipment with newer, more efficient models. The agreement with our current vendor is allowing us to purchase supplies at competitive pricing and allows streamlined ordering options for our five fire station locations. The Department will continue to explore all options for future economies whenever possible.

Emergency/Operations Division/Logistics/Special Operations

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
THERMAL IMAGERS DEPLOYED/MAINTAINED	6	6	6	6

Budget Oversight:

Supplies	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Firefighter Supplies	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Extinguisher Expenses			2,000	2,000	2,000	2,000	2,000
Radio Maintenance	12,000	14,000	14,000	14,000	14,000	14,000	14,000
Total	32,000	34,000	36,000	36,000	36,000	36,000	36,000

**Emergency/Operations Division
Safety Officer**

Emergency/Operations Division/Safety Officer

Battalion Chief: Steve Brennan

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Tim Keller	Peer Fitness Program
Jeff Myszewski	Facility Maintenance

Facilities Maintenance:

Battalion Chief Brennan is directly responsible for facilities maintenance and repairs. There are five fire stations within North Shore Fire/Rescue, and this program includes the capital upgrades as well as regularly scheduled operating facility maintenance and repair in order to attain the most economical feasible and environmentally sound facilities and utilities.

2017 Highlights:

Station 81- Due to the recent failure of the current station generator, the department is actively seeking proposals to replace the station generator. The plan is to replace the generator this year.

Station 82- This station is being evaluated to near future replacement. As a result, no major repairs are being perused.

Station 83- A new stove and hood system was replace at the beginning of this year.

Station 84- A new vehicle exhaust system was installed in spring of this year.

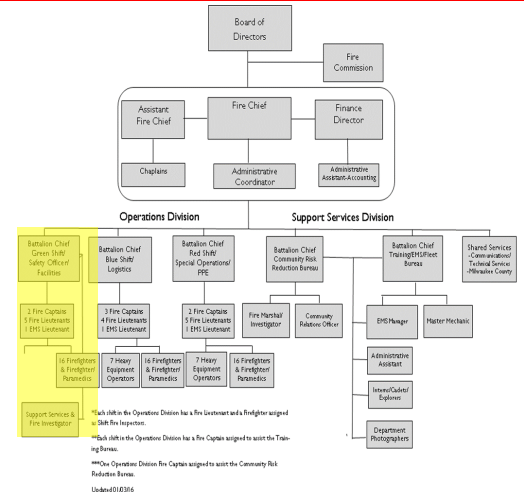
Station 85- Received an upgrade to the fire alarm system to be code compliant. As part of the code compliance, the apparatus air handling equipment and carbon monoxide sensors were repaired and

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
NUMBER OF SLEEPING QUARTER MATTRESS REPLACE.	17	7	7	7

replaced.

Loss Control:

The Safety Officer is responsible to define and administer North Shore Fire Rescue's safety and loss control program. This area works in conjunction with the Finance Director in regards to risk management program implementation and assessment to improve workplace safety. This area is responsible to coordinate information for identifying risks to employee health and safety. The Safety Officer will also review accident reports and conduct injury reviews to determine if any further preventative measures need to be implemented.



Emergency/Operations Division/Safety Officer

2017 Highlights:

The department was recently presented with an awesome opportunity. The League of Municipalities Mutual Insurance group, along with United Heartland our Worker's Compensation provider, has funded a grant for our department for \$6, 873 toward the safety equipment of our choosing. To qualify for the grant we are required to pay 25% of the purchase(s). So roughly we have \$9000.00 to spend on the safety equipment of our choice. The Safety Committee has been tasked to come up with a recommendation on what piece or pieces of safety equipment would most benefit our department. The goal of the committee is to solicit input from others and look at all facets of our job to come up with recommendations. Once a consensus has been reached, a recommendation will be made to Chief Whitaker for the grant purchase.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
INJURY REVIEWS	1	2	2	0
SAFETY MEETINGS PER YEAR	2	2	2	2
NUMBER OF WORK INJURIES REPORTED	36	45	33	38

Wellness and Fitness:

This Department oversees the annual fitness evaluations to determine employee fitness levels, including FIT testing and physical examinations. In an effort to enhance employee wellness and manage the impact of duty related illnesses and injuries the Department will evaluate implementation of a wellness fitness program using a regional model with other Milwaukee area fire departments.

2017 Highlights:

The Department's four peer fitness trainers assisted with the recent Spring fire academy, but providing movement screening to the individual recruits. The movement screening is an assessment of an individual's flexibility, body mechanics and strength. The goal was to identify weak areas and provide a structured program for improvement to prevent injuries. Additionally, several members of our department took part in a cardiovascular study with the university of Wisconsin Milwaukee. The purpose of the study was to determine lung capacity during physical activity and the recovery period.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
PEER FITNESS TRAINERS CERTIFICATION	4	4	4	4
NUMBER OF EMPLOYEES IN VOL. REHAB PROGRAM	3	3	3	10

Budget Oversight:

Physical Examinations/ Housekeeping	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Physical Examinations	10,000	10,000	10,629	10,000	10,000	10,000	10,000
Housekeeping	18,000	23,000	20,000	20,000	20,000	20,000	20,000
Total	28,000	33,000	30,629	30,000	30,000	30,000	30,000

Station Maintenance 81—Brown Deer

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Tim Keller	Station 81 Captain



4401 W. River Lane

Built: 1996—Owned by the NSFD

Condition: Good

The administrative area of the facility was designed for the smaller Brown Deer Fire Department and the design was not altered for a larger agency once the consolidation was agreed to. Hence, the office space does not accommodate a larger administrative staff that comes with a larger agency. The Department has had to split its administrative staff in three facilities; the Brown Deer Station, the Bayside Station and the Glendale Station. This does cause challenges at times. The Department also faces challenges with limited space for conference rooms that are needed to conduct daily administrative business and has been forced to convert a small storage room to a data center and a dorm room to an office.

The station living space and apparatus space is adequate for on-duty members of the Department. Issues that will require repair and replacement in the future include:

Exterior

- The exterior siding of the building needs to be replaced. Water leakage has been noted on the underside of the siding resulting in rot to the structure. The Department replaced areas of the siding that needed immediate replacement to limit further damage to the structure, but a review of the remainder of the building has shown that the rest of the building should have its siding replaced.

Interior

- Air conditioning units will likely need replacement in short-term based on current age.

Additional maintenance information can be found online in the Long Range Financial Planning Facility Report.

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Station 1 Maintenance							
Utilities	20,000	20,000	20,000	20,000	20,000	20,000	20,000
Heating	14,000	14,000	10,000	10,000	10,000	10,000	10,000
Maintenance Expense	14,000	14,000	14,000	14,000	14,000	14,000	14,000
Total	48,000	48,000	44,000	44,000	44,000	44,000	44,000

Station Maintenance 82—Glendale

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Brian Wisniewski	Station 82 Captain



5901 N. Milwaukee River Parkway

Built: 1963—Owned by NSFD

Condition: Fair

The fire station in Glendale remained property of the City and was rented to the North Shore Department for several years until the Department purchased the building in 2002. The station serves as the Battalion Headquarters. The on-duty shift commander/battalion chief works from this station as do between five and eight firefighters, depending on staffing and time of day. The Department's Master Mechanic has an office and shop at this facility.

Several renovation/update projects have been done to this building since it was built.

Department Staff had identified that several major systems in the building needed replacement and further expertise was sought in developing a plan to complete these replacements. Zimmerman evaluated the facility, the current systems in the building and evaluated space needs. The evaluation identified the following concerns in the facility:

Exterior:

- Fence around south facing patio needs replacement.

Interior:

- The entire current HVAC System does not meet code and is past it's useful life. This includes the kitchen system.

Additional maintenance information can be found online in the Long Range Financial Planning Facility Report.

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Station 2 Maintenance							
Utilities	18,000	18,000	18,000	18,000	18,000	18,000	18,000
Heating	14,500	14,500	14,192	14,500	14,500	14,500	14,500
Maintenance Expense	12,000	12,000	20,000	20,000	20,000	20,000	20,000
Total	44,500	44,500	52,192	52,500	52,500	52,500	52,500

Station Maintenance 83—Shorewood

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Eric Reichert	Station 83 Captain



3936 N. Murray Ave.

Built: 1927—Owned by the Village of Shorewood

Condition: Poor

A joint fire/police station was used in the Village of Shorewood and continues to exist in that community. The building, originally built in 1927, has had several additions in its existence.

The building is two stories. The basement and first floor office space is used by the Shorewood Police Department. The two apparatus bays facing Murray Ave and the second floor of the building is leased by the fire department. The Department will paid the Village \$64,949 in rent in 2016. The rental agreement requires the Department to pay for all operating expenses and the Village to pay for repair and renovation of structural parts of the building.

The building has been evaluated by Zimmerman Design Group under a contract from the Village of Shorewood in 2006. Issues identified as part of that study and by the Village of Shorewood include:

Interior:

- Deteriorating infrastructure: Heating, ventilation, air conditioning, electrical, data and telecommunications infrastructure needs update/replacement.
- Water leaks throughout the building resulting in deterioration of walls/paint, etc.
- Inadequate locker room, showers and bathroom facilities in comparison to standards for current public safety facilities. Facility does not have separate male/female shower and bathroom facilities.

Additional maintenance information can be found online in the Long Range Financial Planning Facility Report.

Budget Oversight:

Station 3 Maintenance	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Utilities	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Heating	10,000	10,000	5,000	5,000	5,000	5,000	5,000
Maintenance Expense	5,000	5,000	10,000	10,000	10,000	10,000	10,000
Rent	63,989	64,949	66,573	67,904	69,262	70,647	72,060
Total	91,989	92,949	94,573	95,904	97,262	98,647	100,060

Station Maintenance 84—Whitefish Bay

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Dave Meyer	Station 84 Captain



825 E. Lexington Blvd

Built: 1953—Owned by the Village of Whitefish Bay

Condition: Fair

The fire department leases the approximate 9,000 square foot building from the Village of Whitefish Bay. Rent for this facility was \$64,568 in 2016. The rental agreement for this facility is the same as the Shorewood Station. The Department pays for all operating expenses and the Village pays for repair and renovation of structural parts of the building.

The facility in current condition evaluates as in fair/poor condition. Zimmerman Design Group and Mann Edge both evaluated the building and felt that the infrastructure in the building is sound and a remodel is appropriate for this facility as opposed to construction of a new facility.

Issues identified with this facility as part of the evaluation were:

Interior

- There are no separate male/female bathrooms, showers or locker room space.
- The overhead doors facing west are no longer used by the Department and more effective/efficient enclosures for that area should be installed.

The Department did engage the Village to discuss whether the Village would consider selling the facility to the Department. At this time, the Village has indicated they are not interested in selling the facility and wish to continue to a rent relationship. The Department and Village, with the assistance of Zimmerman and Mann Edge, developed a cost sharing proposal for this project based on the rental agreement that currently exists. Additional maintenance information can be found online in the Long Range Financial Planning Facility Report.

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Station 4 Maintenance							
Utilities	9,000	9,000	10,000	10,000	10,000	10,000	10,000
Heating	10,000	10,000	5,000	5,000	5,000	5,000	5,000
Maintenance Expense	5,000	5,000	5,000	5,000	5,000	5,000	5,000
Rent	63,613	64,567	66,181	67,505	68,855	70,232	71,637
Total	87,613	88,567	86,181	87,505	88,855	90,232	91,637

Station Maintenance 85—Bayside

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Steve Brennan	Battalion Chief
Thomas Race	Station 85 Captain



665 E. Brown Deer Rd.

Built: 2004—Owned by the NSFD

Condition: Excellent

Station 85 is the Department's newest station. The building continues to be in excellent condition and has been maintained well. The Department has faced continuous challenges with management of the HVAC System since time of construction. Current needs in this facility are:

Exterior

- Wrap rear of building with no-maintenance trim
- Install roof hatch to allow for easier access for maintenance of roof top units.

Interior

- Replace/repair HVAC valves throughout the building.
- Replace the apparatus floor exhaust system (current vendor is out of business and parts are no longer available)
- Refinish ambulance bay floor
- Men's shower repair
- Repair kitchen counter

Additional maintenance information can be found online in the Long Range Financial Planning Facility Report.

Budget Oversight:

	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
Station 5 Maintenance							
Utilities	22,000	22,000	22,000	22,000	22,000	22,000	22,000
Heating	18,000	18,000	14,000	14,000	14,000	14,000	14,000
Maintenance Expense	13,000	13,000	13,000	13,000	13,000	13,000	13,000
Total	53,000	53,000	49,000	49,000	49,000	49,000	49,000

**Emergency/Operations Division
Programs/Operations**

Emergency/Operations Division/Programs/Operations

Battalion Chief: Pete Busalachhi

Fleet Services Staff

Employee	Position
Andrew Harris	Assistant Fire Chief
Pete Busalachi	Battalion Chief
Scott Kreuzer	Equipment Captain
Mike Weber	PPE Captain

SCBA and Turnout Gear:

This service area includes the Personal Protective Equipment, Self-Contained Breathing Apparatus/Turnout gear, and uniforms for Line Personnel. One of this Department's major goals is to ensure that any turnout gear requiring repair, cleaning or other planned maintenance will be done with as minimal downtime as possible. This service area of the Safety Officer Department assures all SCBA and turnout gear standards and practices are met and that the SCBA will effectively provide personnel with respiratory protection. The capital planned replacement for personnel turnout gear will be forecast and planned for effective protection at optimal pricing/cost utilizing the V.A.L.U.E. bid process. This area is also responsible for overseeing the annual fitness evaluations to determine employee fitness levels.

2017 Highlights:

Expenses were repairs to SCBAs. Flow testing of the SCBAs was also completed in 2017. New turnout gear was purchased for each of the new hires and multiple sets of gear were sent for repair. Continuing costs related to disposable equipment such as gloves and hoods took place as well. Numerous members were reimbursed for either helmets or boots. No changes are anticipated for 2018.

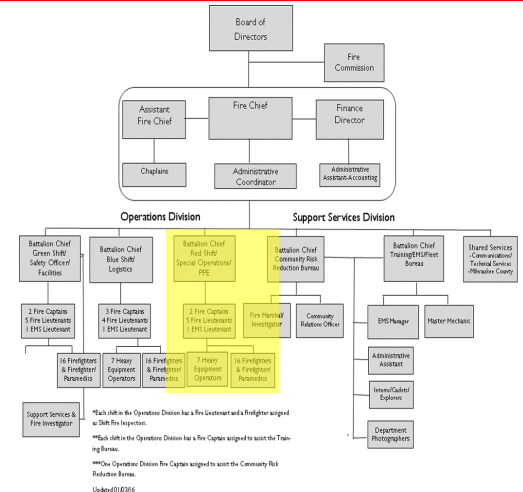
PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
COMPLIANCE AS % FOR ANNUAL FIT TESTING	100%	100%	100%	100%
COMPLIANCE AS % FOR FLOW TESTING FOR SCBA UNITS	100%	100%	100%	100%

Technical Rescue/Mapping:

This area addresses technical rescue services. These special rescue incidents may involve trench rescue, confined space rescue, high and low angle rope rescue and building collapse. Other areas of special operations include ice and swift water rescue. The area of the Special Operations program provides responding companies with the current maps/ mapping aids in order to identify the most efficient response route, building location, and other important information necessary in conjunction to the response.

2017 Highlights:

No new costs in the area of Technical Rescue except for replacing a section of Life Rope. All stations



Emergency/Operations Division/Programs/Operations

received new wall mounted maps recently. No changes are anticipated for 2018.

PERFORMANCE MEASURES	2014 ACTUAL	2015 ACTUAL	2016 ACTUAL	2017 PROJECTIONS
ICE RESCUE REFRESHER COURSES	9	9	9	9
ROPE RESCUE REFRESHER COURSES	9	9	9	9
MAP UPDATES	1	1	1	1

Budget Oversight:

Supplies	Final Budget 2016	Final Budget 2017	Final Budget 2018	Projected Budget 2019	Projected Budget 2020	Projected Budget 2021	Projected Budget 2022
SCBA/Turnout Gear	25,000	30,000	30,000	30,000	30,000	30,000	30,000
Total	25,000	30,000	30,000	30,000	30,000	30,000	30,000



2018 Operating Fund Balance

2018 NSFD Estimates for Fund Balance / Reserve Requirements

Cash Flow Reserves	300,000	(1)
Estimated Prepaid Balance 12.31.2017	164,461	(2)
Undesignated Reserves	149,625	(3)
Estd minimum amount needed for Fund Reserve 1/1/2018	<u>614,086</u>	

(1) Cash flow reserves are calculated from the Charges for Service.
The budgeted amount of \$1,800,000 for 2018 is used for the current basis, which represents the anticipated collections from ALS, BLS and Fire calls.
please see comments per Virchow Krause letter 8/23/2006.
used 60 days for reserve.

(2) Prepaid Expenses require funds to be available for the liability.
Prepaid Expenses are reported as unspendable in the annual financial report.

(3) Undesignated reserves usually represent the amount of the reserve which is retained for unanticipated and unbudgeted expenditures, usually of an emergency or otherwise unanticipated nature.
Examples could include pending litigation, potential changes in membership, unfunded liabilities such as OPEB, economic conditions, etc.
The amount to be used for this undesignated reserve is undetermined at this time, however, the current policy suggests at least 1% of the Operating Fund total Expenditures, which are budgeted to be \$14,962,449 for 2018.

Balance 1.1.2017	814,822
estimated Operating surplus 2017	10,000
Est. Balance 12.31.2017	<u>824,822</u>
Less 2017 requested Special fund Transfer	0
Estd amount available for Fund Reserve 1/1/2018	<u>824,822</u>

2014-2020 Seven Year Capital Plan

(INCLUDES 2019-2022 OPERATING BUDGET PROJECTIONS)

Maintaining a capital plan is important to the long term health of an organization that relies on large capital assets. The Department began the capital planning process by requesting and summarizing the current inventory, including building systems, emergency medical services (EMS), firefighting equipment, training, radio, phone and information technology (IT), firefighter protective equipment (PPE, SCBA and turnout gear) and vehicles. The inventory included written documentation for the age, estimated life, and priority of needs for each piece of equipment. The summary of all the capital planning is the basis of the Long Term Capital Plan for the years 2014-2020.

The Capital Replacement Plan is a combination of the submitted replacement of aging capital vehicles and equipment as well as current capital demands for new technology, or outdated buildings or equipment needs.

The Capital Plan is updated annually when the budget is being developed. Some items may be added, or other items may be deferred or eliminated based on the current conditions or projected future use. All 2018 projects and capital budgeted items would be presented for approval at the time of purchase based on the cost of the capital item as required by the Fire Services Agreement.

Buildings and Building Systems:

- There are several major investments for stations in 2018. Station 85 continues to undergo repairs to maintain the structure and fix significant design flaws. In 2018 there is also additional money for furniture replacement and unanticipated repairs to the remaining stations. Impact on the Operating Budget is positive by reducing ongoing maintenance problems.

Training/Radios/IT/Phone/Office:

- \$5,000 has been included in the 2018 Capital Improvement Plan again for shared training services with Wauwatosa. This has been an ongoing capital improvement line item that we continue to pay each year.

Vehicles:

- 2018 is the third and final year of a three-year Single/Multi-Year Capital Funding Resolution for the replacement of a ladder truck and two ambulances. This Resolution was authorized for 2016, 2017 and 2018. The process to acquire the second ambulance began in 2017 and the Department anticipates delivery of the ambulance in early 2018.
- Money has been earmarked for the replacement of an additional Staff vehicle in 2018.

Firefighter/EMS Equipment:

- Money was earmarked for EMS Ice/Urban/ Extrication Rescue equipment in 2018 in the amount of \$25,000.

2014-2020 Seven Year Capital Plan Cont.

Below is a comprehensive list of the projects that have been thought of and incorporated into the 2014-2020 Capital Improvement Plan. This list has been generated so that the Department might recall these items and incorporate them into future replacement schedules.

<i>Asset Class</i>	<i>Project ID</i>	<i>Project</i>	<i>Asset Class</i>	<i>Project ID</i>	<i>Project</i>
EMS	EMS-1.1	Ambulance Cot	IT.Phone	IT-14.01	Mass Storage device data backup
EMS	EMS-1.1	Ambulance Cots (4#)	IT.Phone	IT 15.1	Phone upgrade with Bayside
EMS	EMS-1.1	Ambulance Cots (4#)	IT.Phone	IT 15.2	Locution Interface
EMS	EMS-3.3	Defibrillator/Cardiac Monitor (3#)	IT.Phone	IT 15.2	Miscellaneous IT
EMS	EMS-4.2	Stair Chair	IT.Phone	IT17.1	Tiberon Interface
TR	TR-5.3	Shared Services Training Equip	OTHER MISC	TRAINING	wellness and Fitness equipment
EMS	EMS-6.2	Stair Chair	SCBA.Turnout	PPE-1.111	Turnout Gear
EMS	EMS -7.1	EMS Tough books laptop/Software	SCBA.Turnout	PPE-16..1	Drying Cabinet for PPE
EMS	EMS- 16.1	EMS Medical dispensing system	SCBA.Turnout	PPE-5.1	Turnout Gear Red Helment Replace
EMS	EMS- 7.1B	Tiberon Interface	SCBA.Turnout	PPE-5.75	SCBA outlay
EMS	EMS-7.3	Cardiac Monitor/Defibrillator	SCBA.Turnout	PPE-6.0	Grant Match
BLDG	Bldg-17.2	Station 85 Remodeling	SCBA.Turnout	PPE-6.2	Active Shooter Gear request
BLDG	Bldg-1.1	Parking lot upgrades: glendale	FFE	FFE 16.1	Structural Fire Equipment
BLDG	Bldg-3.1	Unscheduled capital maint	FFE	FFE-1.3	Extrication tool set
BLDG	Bldg-16.1	Station 81-concrete issues	FFE	FFE-2.1	Urban rescue tool package
BLDG	Bldg- 6.1	Station #1 parking Lot Improve	FFE	FFE 17.1	Fire Alarm Compliance upgrade
BLDG	Bldg 7.1	Station Improvements	FFE	FFE-5.4	Ice Rescue Package
BLDG	Bldg 7.2	Plannned Capital Furniture new purchases	FFE	FFE-7.7	Thermal imagers
BLDG	Bldg 8.1	Facility Upgrading #81 Interest	VEH	Veh 17.1	Portable Master Stream Devices
Radios	RAD-1.116	2 Way Radios& Communication System	VEH	184	1995 Pierce Engine
IT.Phone	IT-1.1	Windows 2009 server	VEH	9548	2010 Medtec Ambulance
IT.Phone	IT-2.2	Windows Wkgrp Server	VEH	9547	2010Medtec M82 Ambulance
IT.Phone	IT-2.3	Video conferencing mathing	VEH	1039	2004 Medtec M87Ambulance
IT.Phone	IT-3.19	Backup Server	VEH	3441	2010 Medtec Ambulance
IT.Phone	IT-4.1	IT Wiring	VEH	Vehicle	Battalion 8 Digital Repeater
IT.Phone	IT-5.2	Bayside capital Dispatch	VEH	208	1998 Pierce Ladder truck
IT.Phone	IT-6.2	VPN Router	VEH	976	2013Chevy Suburban Battalion 9
IT.Phone	IT-6.2a	FH Inspector Ipads	VEH	7722	2003 Ford Pickup Utility 2
IT.Phone	IT-7.2	Router/Access Point	VEH	6095	2013 CHEVY Tahoe
IT.Phone	IT 16.1	FirstWatch/ Deccan First Pass	VEH	3761	2013 CHEVY Tahoe
IT.Phone	16.2	Clarity Casselle/ Upgrade	VEH	8553	2004 Chevy Impala
IT.Phone	IT-9.52	Uninterruptable Power Sources	VEH	8130	2008 Chevy Tahoe
IT.Phone	IT-10.10	Scheduling Software	VEH	3182	2008 Chevy Tahoe
IT.Phone	IT-11.27	Workstation Replace	VEH	1736	2006 Ford Pickup Utility
IT.Phone	IT-12.34	FAX/Printer Replacement			
IT.Phone	IT-13.24	Mobile Workstation Tablet			

2014-2020 Seven Year Capital Plan Cont.

North Shore Fire Department										
Cash Flow Reconciliation For the Capital Plan										
2015-2020										
Project	2015	2015 Actual	2016 Budget	2016 Actual	2017 Budget	2017 Actual	2018 Budget	2019 Budget	2020 Budget	Total
Beginning Balance										166,783
Grants			300,000	300,000						300,000
Other / sales of equipment	15,000	15,000	15,000	15,000	16,560		15,000	15,000	15,000	91,560
Operating Fund Balance; transfer	230,000	230,000								230,000
Resolution billing	445,000	445,000	445,000	445,000	445,000		445,000	460,000	444,000	2,684,000
Capital fund, operations	151,809	151,809	152,568	152,568	154,475		157,563	159,926	162,325	938,667
Total Capital Funding Source	841,809	841,809	912,568	912,568	616,035	-	617,563	634,926	621,325	4,411,010
	Revised 2015 Budget	2015	2016	2016	2017	2017	2018	2019	2020	
	with 2014 Carryforward	Actual	Budgeted	Actual	Budgeted	Actual	Budgeted	Budgeted	Budgeted	
Pierce Ladder			300,000	300,000	325,000	349,852	325,000			950,000
Medtec Ambulance			145,000	235,881	120,000	271,243	120,000	230,000		705,881
Medtec Ambulance			95,000	35,086				230,000		265,086
Glendale Repavement	11,570	11,570	11,570	11,570		11,570				23,140
Furniture replacement	-						8,750	5,000	5,000	18,750
Scheduling Software 2017	-				70,000					70,000
EMS cots	-									-
IT Equipment Server replace/ wiring	-	19,473	25,000	4,481		36,022	30,000	25,000	22,500	101,454
IT Equipment video grant	-									-
Structural fire equipment	-		10,000							-
IT Phone Upgrade	-									-
SCBA Drying Equipment	-		6,000	5,900						5,900
Fire Alarm Compliance upgrade	-				18,000	9,418	15,000			33,000
Turnout Gear	245,000	222,109								222,109
SCBA FIT testor / software	75,000		350,000	350,000						350,000
SCBA Red Helmet Replacement	-									-
Station 85 Upgrade HVAC	-				30,000	15,944				30,000
Station 85 Remodeling (17)	35,208	34,153		5,174				33,000	33,000	105,327
Improvements/ unscheduled	-		-	10,794				20,000	20,000	50,794
FFE Hose Replacement	-						25,000			25,000
Station 85 Remodeling	-					36,020				-
Wauwatosa shared training	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	30,000
Active Shooter equipment	-		-							-
Training wellness and fitness	-		-	7,652						7,652
Deployment and Data Analytic Softwar	68,036	146,487	41,000	4,080						150,567
EMS Defib/ stair chair	-		42,500	5,970						5,970
EMS Ice / Urban/Extrication Rescue	-				21,000		25,000	10,080		56,080
Fire Safety/Thermal imagers	-		36,000	34,844						34,844
Portable Master Stream Devices	-				7,500	346				7,500
Misc replace workstation/ IT	38,500									-
Vehicles	74,255	34,125			36,907	34,666	36,907	91,595	40,516	240,050
Battalion 8 Digital repeater	-				7,500				384,000	391,500
Medtec Ambulance	235,000									-
Radios	126,438	36,126		21,166		8,940				57,292
Station 83 Stovetop Hood installa	-			4,980	9,000					13,980
Station #81 Parking Lot Windows Impr	-		40,000							-
Medical supply dispensing system	-		10,000							-
Workstation Capital				12,801						12,801
Headsets MB1/MB2/TR82						10,985				-
Station 84 Vehicle Exhaust					15,000					
Station 85 Vehicle Exhaust					45,000					
A85 Concrete Pitch Issues					8,000					
T82 High Pressure Lifting Bags					8,100					
Station 85 Mens Shower					30,000					
Station 83 Carpet Replacement					7,000	4,649				
Bail-Out Kits							12,500			
Fitness Equipment						2,870	36,000			
Safety Grant Equipment Purchase							5,000			
Siding and Windows for St. B1							115,000			
Bottom Line										
Total Capital Funds Outlay	\$ 914,007	\$ 509,043	\$ 1,117,070	\$ 1,055,379	\$ 763,007	\$ 797,526	\$ 759,157	\$ 649,675	\$ 510,016	3,964,677
Capital Fund Balance		1,062,766		919,955		738,465	596,871	582,122	693,431	1,139,764
*** the yellow highlighted numbers represent the annual Resolution Asset Spending for Multi Year Capital Assets										

2018 Stabilization Fund Overview

In 2013, a post-employment budget line item allocation was created in the operating budget for post-employment and retirement health insurance expenses. These benefits are defined in the Collective Bargaining Agreement. Primarily, the Stabilization Fund will be expensed for retiree payouts and for retiree health insurance payments which exceed \$530,000 in the Operating Fund. Utilizing this fund “stabilizes” the expenses absorbed annually for these retiree benefits. The annual contribution amount of \$597,000 has been budgeted since 2014 and is based on actual projected expenses for these costs.

A quick calculation for the retiree costs show that a typical retiree who retires at age 53. This employee will remain on the Department’s health insurance plan until they reach age 65. The average cost for this retiree benefit is \$240,000. With approximately 100 employees, the total cost of this benefit to the Department is approximately \$24 million. The Stabilization Fund contribution of \$600,000 per year x 40 years (2015-2055) will yield the \$24 million.

The Post Employment and Retirement Expense Stabilization Fund has been incorporated into the Operating Fund Budgets as part of a long term strategy of funding the existing OPEB liabilities at an acceptable level and to maintain a sustainable fund for the benefits for future retirees

In order to accurately address what level of Stabilization funding is needed, it is important to clarify the following:

1. **What the retirees are receiving for health insurance benefits**
2. **What constitutes the pay-as -you-go costs**
3. **What the purpose of the Stabilization Fund is**
4. **How the GASB 45 liability differs from the Stabilization Fund**

An employee working 24 hours shifts currently earns 17 hours a month for accrued sick leave, which can be banked with no ceiling for accumulation of sick hours. At the time of retirement, the sick time bank balance can be converted to a maximum amount of 2,880 hours into two components:

Cash Payout (920 hours) : taken at time of retirement as a cash payment of approximately \$25,000 value

Sick time conversion (1920 hours): This is generally used/applied towards the retiree obligation of 35% of the health insurance premiums. The approximate value of 1,920 hours of sick time is \$50,000 for the typical retiree. The 35% of cost of retiree health insurance family coverage is approximately \$5,600 per year. The sick time bank conversion will cover the 35% employee contribution for a typical retiree for approximately eight to nine years of the twelve years of retiree coverage.

Based on the ability to convert these sick bank hours towards the retiree 35% contribution towards premiums, it is important to note that North Shore Fire/Rescue typically pays 100% of the cost of the retiree health care premiums for at least eight of the twelve years of retirement.

2018 Stabilization Fund Overview Cont.

The second basic component of the retiree benefit is the 65% of health insurance premiums paid by NSFD, as well as the 100% of the disability retiree health insurance premiums. As an average, the coverage for disability retirees is for over seventeen years per disability retiree, and it is again important to note that North Shore Fire/Rescue typically pays 100% of the cost of the retiree health care premiums for at least eight of the twelve years of retirement.

What is the purpose of the Stabilization Fund?

The Stabilization Fund has been established to help absorb the anticipated increase to the cost/ payments of the “pay as you go” line item for retiree/disability costs incurred in the budget year. With rising health care costs and anticipated increases in retiree counts, the line item in the Operating Budget is estimated to exceed \$1,000,000 per year by 2018 with increase to upwards of \$1,400,000 during years 2023-2026. This is the estimated ‘pay as you go’ costs. The current Stabilization Fund requires nearly \$600,000 per year to meet these rising annual payments. The Department is creating a savings account to help off-set the projected large annual increases in retiree health costs in order to limit the impact on the annual budget for operational expenses.

How the GASB 45 liability is affected by the Stabilization Fund?

The GASB 45 Liability reports the retiree costs in a different way than the “pay as you go” expense. The GASB 45 report from Milliman is an actuarial study that estimates the future liability incurred by the Department for providing 65% health insurance coverage for the retirees and the 100% coverage for the disability retirees. The Milliman Study includes the current active employees and the current retirees and disability retirees in the projections of funding needed for the next 30 years to cover this benefit. **It should be noted that the Milliman Study does not include the approximately \$75,000 benefit provided to the employee at the time of retirement for the sick time conversion into the cash payout and 35% premium waiver. However this expense is part of the Stabilization Funding needs because the sick bank conversion cash layout is part of the “pay as you go” line item for retiree payments.**

In other words, while the GASB 45 Report does disclose future liabilities for post-retirement health insurance costs of the Department, it does not include all current retiree benefits costs that are considered in the Stabilization Fund. The Stabilization Fund considers the cost of “cash out the door” in any given year relating to the cost of the sick time conversion, the cash payouts, as well as the cost of health insurance premium coverages for the retirees and disability retirees through 2030.

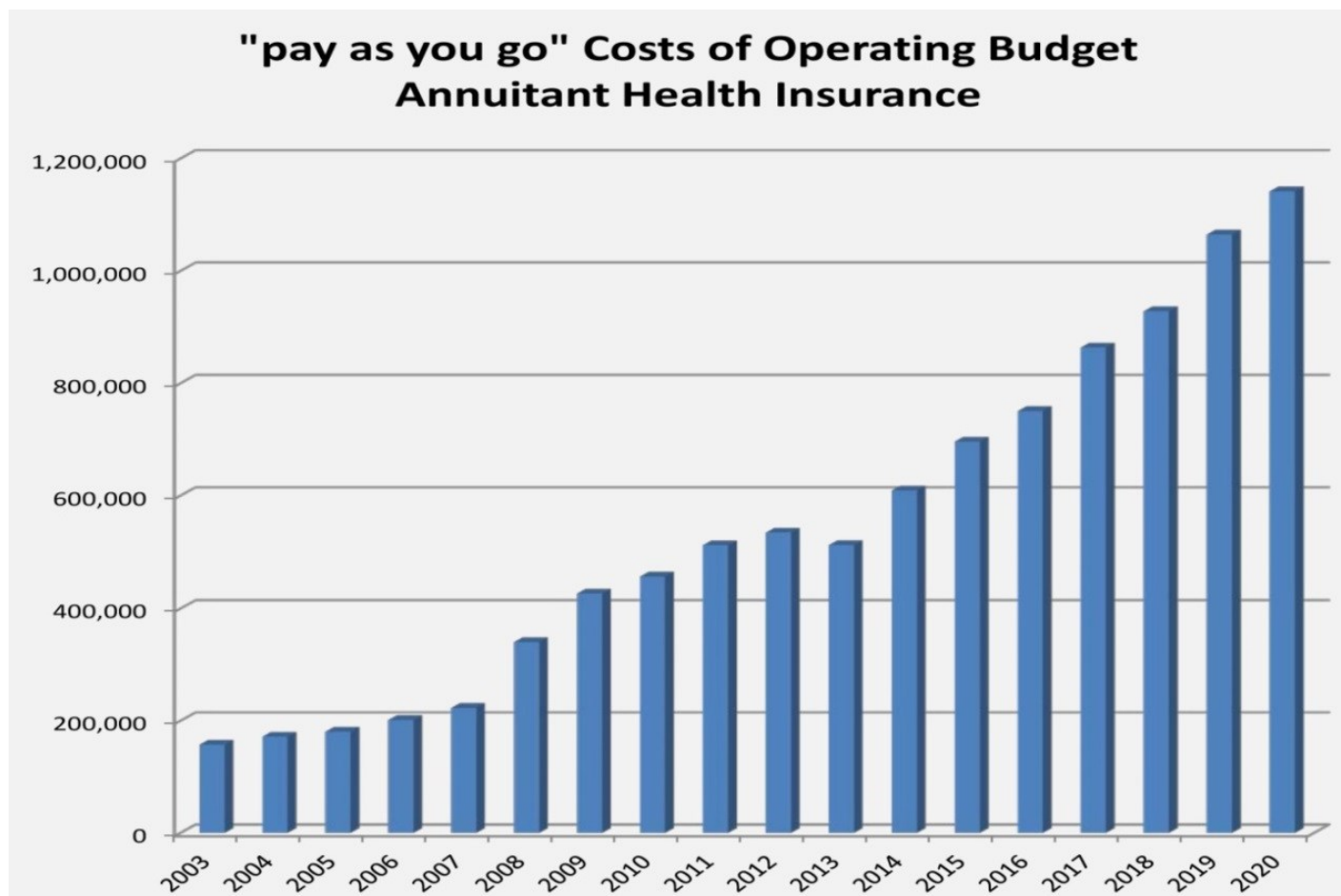
The cost of the retiree’s liability grows **exponentially** over the next eight years for the following reasons:

- The number of retirees eligible for the benefit increases based on projections using current employee ages and years of service.
- Employees eligible for retirement during this time period have accrued the maximum number of hours of sick leave that can be used to cover their portion of the retiree health insurance premiums, thus increasing the costs to North Shore Fire/Rescue.

2018 Stabilization Fund Overview Cont.

- Based on North Shore Fire/Rescue's relatively short existence, North Shore Fire/Rescue has yet to experience the full career cycle of employees that retire with full sick leave accruals, thus funds have yet to be budgeted for this. In short, North Shore Fire/Rescue is just beginning to see employees that have spent a majority of their career with NSFD, whereas in the past, most retirees had received some compensation for post-employment benefits from the individual communities that employed them prior to the consolidation.
- Rising cost of health insurance premiums. The projection used for this analysis included a 5% annual increase to premiums which reflects the organizations previous history.

A schedule for the Stabilization Statement, as it appears in the NSFD Audit Report for the year ending December 31, 2016, is enclosed on the following page. Please note the expenses for the Stabilization Fund include payouts for current retirees as well as the cost of retiree health insurance that exceeds the line item budgeted amount of \$530,000 in the General Operating Budget. The source of funds for the Stabilization Fund is the transfer of \$597,000 each year into this Fund from the General Operating budget.



2018 Stabilization Fund Overview Cont.

NORTH SHORE FIRE DEPARTMENT

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - BUDGET AND ACTUAL - STABILIZATION FUND For the Year Ended December 31, 2016

	Original and <u>Final Budget</u>	<u>Actual</u>	Variance with <u>Final Budget</u>
REVENUES			
Commercial revenues—investment loss	\$ -	\$ (5,942)	\$ (5,942)
Total Revenues	-	(5,942)	(5,942)
EXPENDITURES			
Current			
Protection of persons and property	140,000	158,519	(18,519)
Total Expenditures	140,000	158,519	(18,519)
Excess (deficiency) of revenues over expenditures	(140,000)	(164,461)	(24,461)
OTHER FINANCING SOURCES			
Transfers in	597,000	597,396	396
Total Other Financing Sources	597,000	597,396	396
Net Change in Fund Balances	457,000	432,935	(24,065)
FUND BALANCE - BEGINNING OF YEAR	1,329,452	1,329,452	-
FUND BALANCE - END OF YEAR	\$ 1,786,452	\$ 1,762,387	\$ (24,065)

It appears there are several methodologies for the continued management and reduction of underfunding of the GASB 45 liability. It is imperative that long term strategies need to be in place to meet the needs of the Department in order to fund the existing liabilities at an acceptable level, and maintain sustainable benefits for future retirees. Some of those steps include:

- Create a trust for partial prefunding for the liability, with an investment strategy that will allow for a higher expected return on assets, and thus a higher discount rate over the long term. In one example, a city that chose this strategy was able to increase their discount rate from 4% to 7.5% and reduced their Present Value of future payouts be around 50%. The Stabilization Fund creation and existence has been pivotal in producing significantly lower liabilities and costs reported in the 2015 GASB Actuarial report (in total GASB 45 was approximately 45% lower than expected) due in part to the ability to project increased discount rates based on the assets in the Stabilization Fund.

2018 Stabilization Fund Overview Cont.

- Reduction of health care benefit plan designs (and related premiums) will reduce the cost of providing the retiree benefit, and thus reduce the liability for future cost trends and increases. It would also be prudent to invest permanent premium savings from plan design changes to the OPEB trust for additional contribution levels, and possible additional discount rate increases. Lower expected future health plan costs lowered liabilities by approximately 10%, per Milliman actuarials.
- Present dual option benefits choices. This option would offer a base health insurance plan to all enrollees, and if an employee elects to enroll in a higher premium health care product, the resulting premium increase would be paid by the employee. This benefit option would allow the Department to maintain a base level of health care benefits at a more modest cost, such as a more local HMO option. It could potentially be easier to maintain a minimal level of increased premium costs for this base program, as well. The Department has integrated the dual option plan design since 2013; these lower health plan costs have lowered our liabilities by approximately 30% per Milliman actuarials.
- Negotiate further benefit levels changes for retirees for the Collective Bargaining Agreement. Some changes that would lower the GASB 45 liability include increased employee contribution levels, and decreased sick time conversions to be applied against retiree premiums %s.

Continued OPEB Funding Analysis from Milliman

The implementation of the strategies noted above has helped to reduce the Department's 2012 GASB 45 reported liability from \$30 million to the current 2015 GASB 45 of \$18 million.

It is imperative to understand the value of continuing to prefund the OPEB liabilities via the Stabilization Fund and to continue to build up the fund through the established annual contributions. Please refer to the comments provided on the next page from William Hogan, our Milliman actuarial consultant, on the importance and value of the pre-funding of the OPEB liabilities through continued contributions to the Stabilization Fund.

The Importance of Building Up a "Stabilization Fund" to Pay for Retiree Medical Benefits

The simplest explanation that can be made is that the annual cost of **unfunded** retiree medical benefits grows faster than inflation and normal tax revenues. For example, if **unfunded** retiree medical benefits cost 20% of the budget today, they will likely cost 30% of that budget in 10 years (50% increase in the percentage of the budget used for paying retiree medical costs). By building a stabilization fund, it will be possible to keep the retiree medical cost share of the budget level (once the stabilization fund has reached a level high enough to maintain a "stationary" position).

In support of the previous paragraph, our last actuarial valuation projected the current year annual cost for retiree medical benefits to be around \$650,000. Based upon our actuarial assumptions, we would project the annual cost in 10 years to be \$1,420,000. This is based only upon the current employees/retirees and does not include any future employees who may be hired and then subsequently retire.

The North Shore Fire Department has taken the first step toward stabilizing the cost of the retiree medical benefits by establishing the Stabilization Fund. However, it will only work if it is allowed to reach what I would term as the "stationary" point (the point where the stabilization fund equals the unfunded actuarial liability which is currently about \$17.3 million but will keep growing with additional normal cost and interest at 3.4% and reduced by current benefit payments). Once that point is reached, then the budget cost will become equal to the normal cost (currently about \$650,000) and the stabilization fund can pay the rest.

If the stabilization fund is diverted and used for other purposes then it will not grow to the level needed to stabilize the budget cost. Plus, the make-up cost to restore the stabilization fund is not simply the amount of funds used. It will include the lost investment earnings which compounds year over year. In fact, by using the stabilization fund for other budgetary problems, one has increased the budget problem because you will have added additional future OPEB costs to the budget in addition to the current budget cost issues.

Regardless of the accounting treatment, the stabilization fund is there to pay the real dollar costs of the OPEB and if it is not there, those real dollar costs will have to be paid from somewhere else.

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2018 Debt Service Fund

2018 DEBT SERVICE FUND

Debt Issuance

In 2002, the Board of Directors approved the issuance of debt in the amount of \$5,015,000 in General Obligation Bonds for the acquisition of fire stations, fire engines and other equipment. This is reflected in the approval of Resolution 2002-02. The issuance of the bonds was done by the Village of Whitefish Bay for the North Shore Fire Department since the agency is not a taxing authority, nor does the entity have the authorization to issue debt. The bond issuance was refinanced in 2010 by the Village of Whitefish Bay. The remaining principal balance is \$1,655,000 on 12/31/2017, and the expiration date of the bond is 4/1/2022.

In 2003, the Board of Directors approved the issuance of debt in the amount of \$2,530,000 in General Obligation bonds for the construction of a fire station; this facility is known as Station #85 in Bayside. This is reflected in the approval of Resolution 2003-01. The issuance of the bonds was done by the Village of Bayside on behalf of the North Shore Fire Department since the agency is not a taxing authority, nor does the entity have the authorization to issue debt. The remaining principal balance of the bond is \$965,000 on 12/31/2017, and the expiration date of the bond is 8/1/2023.

The combination of the principal and interest payments for the two bonds noted below constitutes the budgeted debt payments or the expenditures for the 2018 Debt Service Budget. The payments are allocated to the communities of the North Shore Fire Department in the same manner as the formula used for the Operating and Capital Funds; the payment of this allocation constitutes the revenue for the 2018 Debt Service Budget.

2018 Debt Service Budgeted Payments

		Payments			
Balance		due in		Balance	
	<u>12/31/17</u>	<u>Dates</u>	<u>2018</u>	<u>Comments</u>	<u>12/31/18</u>
\$3,105,000 Fire Dept Project Bonds	\$ 1,655,000	04/01/18	\$ 315,000.00	Principal	\$ 1,340,000
11/1/10 .51-2.91 4/1&10/1		04/01/18	\$ 21,761.25	Interest	
Done on 4/1/22 (WFB)		10/01/18	\$ 18,217.50	Interest	
\$2,530,000 Fire Dept Project Bonds	\$ 965,000	04/01/18	\$ 160,000.00	Principal	\$ 805,000
8/1/03 2.5-4.2% 2/1 & 8/1		04/01/18	\$ 9,097.50	Interest	
Done on 8/1/2023 (Bayside)		10/01/18	\$ 9,097.50	Interest	
	<u>\$ 2,620,000</u>		<u>\$ 533,174</u>		<u>\$ 2,145,000</u>



Appendix and Statistics

Glossary of Terms

Acting	An employee who is temporarily assigned to fill a vacant role.
Approved Budget	The financial plan agreed upon by the Board and Staff.
Assets	Property owned by North Shore Fire Rescue, which has monetary value.
Attrition	A reduction or decrease in numbers.
Blue Card	The Blue Card Command Certification Program is a state of the art training and certification system that teaches Company and Command Officers how to standardize local incident operations across their organization. The program uses a combination of online and in-class simulation training which results in an Incident Commander solution that finally addresses local Hazard Zone operations.
Capital Expenditures	Capital improvement expenses relating to structural reconstruction of premises, purchases of apparatus and equipment with a life of at least five years and a purchase price of at least \$25,000 (1994 dollars) and replacement or addition of building infrastructure, to include heating electric and plumbing systems.
Comprehensive Annual Financial Report	Governmental entity financial statements that comply with the accounting requirements set by the Governmental Accounting Standards Board (GASB). A "CAFR" is compiled by state, municipal or other governmental accounting staff and "audited" by an external American Institute of Certified Public Accountants (AICPA) certified accounting firm utilizing GASB requirements.
Debt Service Fund	Governmental fund type used to account for the accumulation of resources for, and the payment of general long-term debt principal and interest.
Eligibility List	Created every two years by Fire Commission, this ranked list is used to fill North Shore Fire/Rescue vacancies for firefighter positions.
Extrication	The process of removing a vehicle from around a person who has been involved in a motor vehicle accident, when conventional means of exit are impossible or inadvisable.
Fit Testing	Testing for proper fit of SCBA mask.
Fund Balance	The excess of the assets of a fund over its liabilities and reserves.
General Fund	The general operating fund of North Shore Fire Rescue. It is used to account for all financial resources except those that are required to be accounted for in other fund types.
Internal Control	A plan of organization for purchasing, accounting, and other financial activities, which provides that, (1) The duties of employees are subdivided so that no single employee handles a financial action from beginning to end, (2) proper authorizations from specific responsible officials are obtained before key steps in the processing of a transaction are completed, and (3) Records and procedures are arranged appropriately to facilitate effective control.
Levy	The total amount of taxes, special assessments, or service charges imposed by a government.
Location	Computer generated voice dispatch system.

Glossary of Terms Cont.

Mod Rate	Experience modification rate is a number used by insurance companies to adjust annual premiums for the cost of past work injuries and for potential future costs.
Minimum Staffing	The minimum number of employees assigned to the Operations Division on a daily basis. This number is determined by the Board of Directors.
North Shore Fire Department	Formal name, also known as “the Agency,” “NSFD,” and “NSFR,” and “North Shore Fire/Rescue.”
Tablet	A one-piece mobile computer with touchscreen or stylus controls.
Turnout Gear	Firefighter’s protective clothing.
P-Card	A purchasing card is a type of commercial credit card that allows government organizations to procure goods and services without the traditional purchasing process. The NSFD P-Card program is administered by JP Morgan Chase.
Popular Annual Financial Report	Brief summary of North Shore Fire Rescue’s Comprehensive Annual Financial Report. This format is intended to be easily disbursed within the communities to increase transparency and knowledge of the North Shore Fire Rescue financial condition.
Pumper	A pumper combines the capabilities of a heavy rescue squad and that of a class A rated pumper that is to add 1,000 gpm or greater fire pump and 500 gallons of water.
Quint	A fire apparatus capable of performing five functions (pumping water, carrying a water supply, performing aerial operations, carrying a ground ladder compliment, carrying a compliment of fire hose).
RMS Interface	Computer program that automatically imports data from the computer aided dispatch software to the records management system.
Reserve Fund	A fund used to segregate a portion of equity as legally set aside for a specific future use.
Revenues	Monies received or anticipated to be received during the year to finance North Shore Fire Rescue services. It includes such items as property taxes, interest income and miscellaneous revenue.
Special Revenue Fund	Governmental fund type used to account for all the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditure for specified purposes.
Stabilization Fund	Segregated and committed fund designated for stabilization of retiree “pay as you go” line item operating expenses.
Standards of Cover	Written procedures that determine the distribution and concentration of fixed and mobile resources of an organization.
Sworn Staff	Sworn employees have been properly appointed to a North Shore Fire Rescue position under law, sworn by oath, and are employed in a permanent position.
Tanker/Tender	A tanker truck , which can also be known as a water tender, is a specialist fire appliance with the primary purpose of transporting large amounts of water to the scene of a fire to make it available for extinguishing operations.

Acronyms

ALC	Assistant Chief	PAFR	Popular Annual Financial Report
ALS	Advanced Life Support	P-Card	Purchasing Card
AP	Accounts Payable	PPE	Personal Protective Equipment
AR	Accounts Receivable	RMS	Records Management System
BC	Battalion Chief	SCBA	Self Contained Breathing Apparatus
BLS	Basic Life Support	SOP	Standard Operating Procedure
CAD	Computer Aided Dispatch	SWOT	Strengths, Weaknesses, Opportunities, Threats
CAFD	Comprehensive Annual Financial Report	WRS	Wisconsin Retirement System
CFAI	Commission on Fire Accreditation International		
CO	Carbon Monoxide		
CPI	Consumer Price Index		
CPR	Cardiopulmonary Resuscitation		
CPSE	Center for Public Safety Excellence (Formerly CFAI)		
CRRB	Community Risk Reduction Bureau		
EMS	Emergency Medical Service		
EMT	Emergency Medical Technician		
EPCR	Electronic Patient Care Reporting		
FD	Finance Director		
FFE	Fire Fighting Equipment		
FIT	Fire Investigation Team		
FM	Fire Marshal		
FP	Fire Prevention		
FTE	Full Time Equivalent		
GAAP	Generally Accepted Accounting Principles		
GASB	Governmental Accounting Standards Board		
GFOA	Government Finance Officers Association		
HVAC	Heating, Ventilation and Air Conditioning		
IGA	Intergovernmental Agreement		
IMP	Incident Management Plan		
IT	Information Technology		
MABAS	Mutual Aid Box Alarm System		
MCEMS	Milwaukee County Emergency Medical Services		
MDC	Mobile Data Computer		
MD&A	Management Discussion and Analysis		
MIH	Mobile Integrated Health program		
NSFD	North Shore Fire Department (aka NSFR)		
NSFR	North Shore Fire/Rescue (Also known as NSFD)		
OPEB	Other post-Employment Benefits		

2018 Community Contribution Spreadsheet

Fund 25 Revenue	Amendment 8 allocation %s for 2017	Total 2017 NSFD Allocation	Amendment 8 allocation %s for 2018	2018 Budget @ 2% Operating Contribution Increase	Year 3 of 3 for 15-04 Capital Resolution**	2018 NSFD Allocation
Intergovernmental Revenue:						
Contribution-Bay side	6.24%	752,620	6.27%	771,364		771,364
Contribution-Brown Deer	17.97%	2,167,402	18.12%	2,229,204		2,229,204
Contribution-Fox Point	9.83%	1,185,618	9.59%	1,179,805		1,179,805
Contribution-Glendale	28.12%	3,391,616	28.09%	3,455,758		3,455,758
Contribution-River Hills	3.04%	366,661	3.10%	381,376		381,376
Contribution-Shorewood	17.49%	2,109,508	17.50%	2,152,929		2,152,929
Contribution-Whitefish Bay	17.31%	2,087,798	17.33%	2,132,014		2,132,014
Total Municipality Revenue		12,061,225		12,302,450		12,302,450
					Year 3 of 3 for 15-04 Capital Resolution	
Total Municipality Capital Service						
Contribution-Bay side	6.24%	9,639	6.27%	9,879	27,902	37,781
Contribution-Brown Deer	17.97%	27,759	18.12%	28,551	80,634	109,185
Contribution-Fox Point	9.83%	15,185	9.59%	15,110	42,676	57,786
Contribution-Glendale	28.12%	43,438	28.09%	44,260	125,001	169,260
Contribution-River Hills	3.04%	4,696	3.10%	4,884	13,795	18,679
Contribution-Shorewood	17.49%	27,018	17.50%	27,574	77,875	105,449
Contribution-Whitefish Bay	17.31%	26,739	17.33%	27,306	77,119	104,424
Total Capital Contribution		154,474		157,563	445,000	602,563
Total Municipality Debt Service						
Contribution-Bay side	6.24%	33,177	6.27%	33,430		33,430
Contribution-Brown Deer	17.97%	95,544	18.12%	96,611		96,611
Contribution-Fox Point	9.83%	52,265	9.59%	51,131		51,131
Contribution-Glendale	28.12%	149,511	28.09%	149,769		149,769
Contribution-River Hills	3.04%	16,163	3.10%	16,528		16,528
Contribution-Shorewood	17.49%	92,992	17.50%	93,305		93,305
Contribution-Whitefish Bay	17.31%	92,035	17.33%	92,399		92,399
Total Debt Service		531,688		533,174		533,174
Total Municipality Operating, Capital & Debt Service						
Contribution-Bay side		795,437		814,673	27,902	842,574
Contribution-Brown Deer		2,290,705		2,354,365	80,634	2,434,999
Contribution-Fox Point		1,253,068		1,246,047	42,676	1,288,722
Contribution-Glendale		3,584,565		3,649,786	125,001	3,774,787
Contribution-River Hills		387,521		402,789	13,795	416,584
Contribution-Shorewood		2,229,518		2,273,808	77,875	2,351,683
Contribution-Whitefish Bay		2,206,573		2,251,719	77,119	2,328,838
Total Municipality Contribution		12,747,387		12,993,187	445,000	13,438,187

2012-2018 Number of Personnel Positions

2012-2018 Number of Personnel Positions								
Position	Comments	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Budgeted
Administration Exempt								
Fire Chief		1	1	1	1	1	1	1
Assistant Chief		1	1	1	1	1	1	1
Battalion Chief		3	4	5	5	5	5	5
Fire Marshall		1	1	1	1	1	1	1
Finance Director		1	1	1	1	1	1	1
Administrative Coordinator		1	1	1	1	1	1	1
Administration Non Exempt								
Master Mechanic		1	1	1	1	1	1	1
Fire Inspector		1	0	0	0	0	1	1
Fire Prevention Admin Asst.					1	1	1	1
Acting Admin Asst.	.5 FTE	1	1	1	1	1	1	1
IT Analyst	.2 FTE				1	1	1	1
Total Administrative Positions		11	11	12	14	14	15	15
Suppression Category								
Captain		7	7	7	7	7	7	7
Fire/EMS Lieutenant		17	17	17	17	17	20	20
Heavy Equipment Paramedic		4	4	5	5	5	3	3
Heavy Equipment Operator		18	18	16	16	16	15	15
Fire Fighter Paramedic		18	18	20	21	21	23	23
Fire Fighter		35	35	29	28	28	22	22
Community Risk Reduction (new)						1	1	1
Total Protected Fire Personnel Positions		99	99	94	94	95	91	91
Total Regular NSFD Employees		110	110	106	108	109	106	106
Other								
Paid on Call	<0.2 FTE	1	1	1	1	1	1	1
Chaplain	volunteer	2	2	2	3	3	3	3
Intern	unpaid	5	5	5	5	5	5	5
Cadet	unpaid	3	3	3	3	3	3	3
Total Other		11	11	11	12	12	12	12
Total NSFD Personnel Positions		121	121	117	120	121	118	118

Service Agreement Cap Calculation

SERVICE AGREE CALCULATION FOR 2018 BUDGET PLANNING								
UPDATED FOR 2018 BUDGET								
						The Lessor Of		
Net New Construction			6.30.2017 (HALF1)			Expenditure Restraint Program		Formula Agreement Constraints
Expenditure Restraint Constraints						Wi Dept Section 79.05	Plus	U. S. Urban CPI
2016						(Col C + Col E + COL G)		(Col E + Col G)
Net New Construction	60%	Maximum Range (0-2%)	U. S. Urban CPI	Maximum Range Limit(>0%)				
Col A	Col B	Col C	Col D	Col E			COL G	
Bayside	0.41%	0.246%	0.25%	2.18%	2.18%	2.93%	0.50%	2.68%
Brown Deer	0.84%	0.504%	0.50%	2.18%	2.18%	3.18%	0.50%	2.68%
Fox Point	0.72%	0.432%	0.43%	2.18%	2.18%	3.11%	0.50%	2.68%
Glendale	0.17%	0.102%	0.10%	2.18%	2.18%	2.78%	0.50%	2.68%
River Hills	0.53%	0.318%	0.32%	2.18%	2.18%	3.00%	0.50%	2.68%
Whitefish Bay	1.15%	0.690%	0.69%	2.18%	2.18%	3.37%	0.50%	2.68%
Shorewood	2.39%	1.434%	1.43%	2.18%	2.18%	4.11%	0.50%	2.68%

Resolution 13-03, Amendment No. 8

STATE OF WISCONSIN: NORTH SHORE FIRE DEPARTMENT: MILWAUKEE COUNTY

RESOLUTION NO. 13-03

A Resolution to Unanimously Recommend Amendment No. 8 to the North Shore Fire Department Agreement to Amend and Restate the Financing Formula in Exhibit C

WHEREAS, the Board of Directors of the North Shore Fire Department at its meeting of October 11, 2013 received and considered the recommendation to amend the North Shore Fire Department Agreement signed and dated December 30, 1994 (hereinafter "the Agreement") to replace the financing formula with an amended and restated calculation based on thirty percent (30%) population, thirty percent (30%) equalized valuation, and forty percent (40%) usage for the Fire Departments budgets for each participating municipality; and

WHEREAS, this restated Financing Formula calculation will be performed every five years beginning in 2015 for the 2016 Budget Year. Once a restated financing formula percentage is determined for each community, the percentage each community is paying in the current calendar year will be subtracted from the newly determined percentage. The resulting amount will be divided by five and incrementally phased in over a five year period. A new calculation will be performed every five years beginning in 2015 for the 2016 Budget Year.

WHEREAS, section 23 of the Agreement provides that the Agreement may be amended by unanimous vote of the Board of Directors recommending the amendment at least thirty (30) days after it is submitted for consideration and further that the amendment must be approved by the unanimous vote of the member municipalities.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors that the attached "Amendment No. 8 to Amended and Restated North Shore Fire Department Agreement" (hereinafter "Amendment No. 8") was submitted substantially as attached at least thirty (30) days in advance to the Board of Directors and that Amendment No. 8 is hereby unanimously recommended for approval by each of the municipalities that is a party to the Agreement.

PASSED AND ADOPTED by the Board of Directors of the North Shore Fire Department this 25th day of November, 2013.

Countersigned:

Michael A. West, Secretary


Carl Krueger, President

AMENDMENT NO. 8 TO AMENDED AND RESTATED NORTH SHORE FIRE DEPARTMENT AGREEMENT

Upon the expiration of Amendment No. 7 to the Amended and Restated North Shore Fire Department Agreement at the end the 2015 budget year the Financing Formula set forth in Exhibit C, incorporated into the Amended and Restated North Shore Fire Department Agreement under Section 17.1 Financing Formula, shall be amended and restated as follows:

EXHIBIT C

Financing Formula (Distribution of Costs)

Each participating municipality's annual financial contribution to the North Shore Fire Department's operating and capital budget shall be based on the following:

1. Population

Thirty percent (30%) of the total budget contribution shall be shared among the municipalities in proportion to each municipality's percentage share of the total population of all the municipalities, as determined by the State of Wisconsin. Each municipality's population for the purposes of this agreement will be calculated using the average of the population of each municipality for the five prior calendar years.

2. Equalized Valuation

Thirty percent (30%) of the total budget contribution shall be shared among the municipalities in proportion to each municipality's percentage share of the total equalized valuation, excluding land, of all the municipalities, as determined by the State of Wisconsin. The equalized valuation will be calculated, for the purposes of this agreement, using the average of the total equalized valuation, excluding land, over the preceding five calendar years.

3. Usage

Forty percent (40%) of the total budget contribution shall be shared among the municipalities in proportion to each municipality's percentage share of usage. Usage, for the purposes of this agreement, shall be calculated based on each municipality's percentage share of the total usage averaged over the preceding five calendar years.

Usage shall be calculated based on the actual number of personnel hours for each fire or E.M.S. run, rounded to the next one-tenth of one (1) hour. Personnel hours are calculated from the time vehicle leave their stations to the time vehicles return to their stations. Usage is assigned to the municipality in which the call for service originated, without regard to where the personnel responding are stationed.

Resolution 13-03, Amendment No. 8 Cont.

The financing formula calculation will be performed every five years beginning in 2015 for the 2016 Budget Year. Once a percentage is determined for each municipality, the percentage each municipality is paying in the current calendar year will be subtracted from the newly determined percentage. The resulting amount will be divided by five and incrementally phased in over a five year period.

2016-2020 Funding Formula Allocations

2016—2020 Amendment No. 8 NSFD Formula Agreement

Municipality	2015 Formula %	2016 Calculated Amend 8 Formula	Calculated Difference to Allocate over 5	Municipality	2016 Formula Allocation	2017 Formula Allocation	2018 Formula Allocation	2019 Formula Allocation	2020 Formula Allocation
Bayside	6.20%	6.31%	0.11%	Bayside	6.22%	6.24%	6.27%	6.29%	6.31%
Brown Deer	17.69%	18.40%	0.71%	Brown Deer	17.83%	17.97%	18.12%	18.26%	18.40%
Fox Point	10.31%	9.11%	-1.20%	Fox Point	10.07%	9.83%	9.59%	9.35%	9.11%
Glendale	28.16%	28.05%	-0.11%	Glendale	28.14%	28.12%	28.09%	28.07%	28.05%
River Hills	2.94%	3.20%	0.26%	River Hills	2.99%	3.04%	3.10%	3.15%	3.20%
Shorewood	17.45%	17.54%	0.09%	Shorewood	17.47%	17.49%	17.50%	17.52%	17.54%
Whitefish Bay	17.25%	17.39%	0.14%	Whitefish Bay	17.28%	17.31%	17.33%	17.36%	17.39%
	100.00%	100.00%	0.00%		100.00%	100.00%	100.00%	100.00%	100.00%

Levy Limit Worksheet Exemption Instructions

Municipal Levy Limit Worksheet Instructions

As a municipal clerk, you are required to submit this form to the Wisconsin Department of Revenue (DOR) by December 15, 2017.

If you have questions:

- Email: lgs@wisconsin.gov
- Call: (608) 266-8618

Section A: Determination of 2017 payable 2018 Allowable Levy Limit

Lines 1 through 7 are auto-filled by DOR.

- Line 1 – previous year actual levy reported on your 2016 Statement of Taxes
- Line 2 – amount reported in Sec. D, Line G of your 2016 Levy Limit Worksheet
- Line 3 – amount reported in Sec. D, Line E of your 2016 Levy Limit Worksheet
- Line 4 – 2016 adjusted actual levy (Line 1 minus total of Lines 2 and 3)
- Line 5 – allowable increase for growth and terminated tax increment district (TID) applied to 2016 adjusted actual levy
- Line 6 – allowable levy including increase for net new construction and terminated TID applied to 2016 adjusted actual levy
- Line 7 – 2017 allowable levy limit before adjustments (Greater of Line 5 or 6)
- Line 8 – total adjustments from Sec. D, Line 5
- Line 9 – 2017 allowable levy limit (Sum of Lines 7 and 8)
- Line 10 – for Towns with a population of less than 3,000, enter higher levy approved by Special Resolution at a special meeting of Town electors. You must provide the following documents to DOR:
 - Resolution to propose exceeding levy limit
 - Notice of special town meeting
 - Signed resolution for electors to exceed levy limit (with voting results)

Section B: Adjustment for Previous Year's Unused Levy (sec. 66.0602(3)(f), Wis. Stats.)

This section calculates the allowable increase for the previous year's unused levy (auto-filled by DOR).

- Line 1 – previous year's allowable levy reported on your 2016 Levy Limit Worksheet
- Line 2 – previous year's actual levy reported on your 2016 Statement of Taxes
- Line 3 – previous year's unused levy (Line 1 minus Line 2)
- Line 4 – previous year's actual levy multiplied by 1.5%
- Line 5 – allowable increase (Lesser of Line 3 or 4)
- Note: Each year, you may use the allowable increase calculated in Sec. B or Sec. C

Levy Limit Worksheet Exemption Instructions Cont.

Section C: Adjustment for Prior Years' Unused Levy Carryforward (sec. 66.0602(3)(fm), Wis. Stats.)

This section calculates the allowable increase for the prior five years' unused levy carryforward, not before 2014 (auto-filled by DOR).

- Line 1 – 2016 unused percentage
- Line 2 – 2015 unused percentage
- Line 3 – 2014 unused percentage
- Line 4 and 5 – unused percentages for prior years (not currently available)
- Line 6 – total unused percentage, which cannot exceed 5% (Sum of Line 1 through 5)
- Line 7 – previous year actual levy due to valuation factor (actual levy reported on 2016 Statement of Taxes minus total adjustments reported on Sec. A, Line 8 of 2016 Levy Limit Worksheet)
- Line 8 – allowable increase (Line 6 multiplied by Line 7)
- Note: Each year, you may use the allowable increase calculated in Sec. B or Sec. C

Section C - Example					
2016 unused percentage		2015 unused percentage		2014 unused percentage	
2016 actual levy due to valuation factor	\$5,125,000	2015 actual levy due to valuation factor	\$5,050,000	2014 actual levy due to valuation factor	\$5,000,000
2015 actual levy due to valuation factor	\$5,050,000	2014 actual levy due to valuation factor	\$5,000,000	2013 actual levy due to valuation factor	\$4,955,000
Increase from 2015 to 2016	\$75,000	Increase from 2014 to 2015	\$50,000	Increase from 2013 to 2014	\$45,000
Percent increase from 2015 to 2016	1.485%	Percent increase from 2014 to 2015	1.000%	Percent increase from 2013 to 2014	0.908%
Greater of net new construction or growth (set at 0%) for 2016	1.550%	Greater of net new construction or growth for 2015	1.500%	Greater of net new construction or growth for 2014	1.000%
Line 1 - 2016 unused percentage (1.550% - 1.485%)	0.065%	2015 unused percentage (1.500% - 1.000%)	0.500%	2014 unused percentage (1.000% - 0.908%)	0.092%
		Percentage used for 2016 levy	0.000%	Percentage used for 2015 levy	0.040%
		Line 2 - 2015 remaining unused percentage (0.500% - 0.000%)	0.500%	Line 3 - 2014 remaining unused percentage (0.092% - 0.040%)	0.052%
Lines 4 and 5 - Prior years unused percentages				n/a	
Line 6 - Total unused percentage (sum of Lines 1 through 3)				0.617%	
Line 7 - Previous year actual levy due to valuation factor				\$5,125,000	
Line 8 - Allowable increase				\$31,621	

Section D: Adjustments to Levy Limit

The reported adjustments in this section will increase or decrease your allowable levy limit.

- Line A – to use the allowable increase provided in Sec. B, enter an amount equal to or less than Sec. B, Line 5.
To qualify for this adjustment:
 - Your governing body must approve by majority vote (for an increase of .5% or less); 2/3 majority vote (for an increase more than .5% to 1.5%); or 3/4 majority vote (for cities and villages with at least five members approving an increase more than .5% to 1.5%)
 - You cannot report an amount on Line A and Line R
- Line B – enter the amount of decrease in debt service levy for debt authorized prior to July 1, 2005
- Line C – enter the amount of increase in debt service levy for debt authorized prior to July 1, 2005. This is rare.

Levy Limit Worksheet Exemption Instructions Cont.

- **Line D** – enter the levy increase for your municipality's share of refunded or rescinded taxes certified by DOR under state law (sec. 74.41(5), Wis. Stats.)
- **Line E** – enter the debt service levy for general obligation debt authorized after July 1, 2005. This amount is upcoming scheduled principle and interest payments; only report the amount that needs to be funded by levy.
- **Line F** – enter the levy increase approved by referendum
- **Line G** – enter the levy increase to pay unreimbursed expenses related to an emergency declared by the Governor under state law (sec. 323.10, Wis. Stats.)
- **Line H** – enter the amount of increase or decrease in costs associated with an intergovernmental cooperation agreement. It must be a redistribution of costs in an existing agreement.
- **Line I** – enter the amount of increase in charges assessed by a joint fire department if it qualifies under state law (sec. 66.0602(3)(h), Wis. Stats.) Note: The total charges assessed by the joint fire department must be less than the Consumer Price Index ending September 30 plus 2% and all participating municipalities must adopt a resolution.
- **Line J** – enter the amount of decrease in tax levy for the transfer of services to another governmental unit
- **Line K** – enter the amount of increase in tax levy for the transfer of services from another governmental unit
- **Line L** – towns enter the amount of decrease in tax levy for an annexation of land by a city or village. The amount includes the town's portion of collected property taxes for the annexed parcels.
- **Line M** – cities or villages enter the amount of increase in tax levy for an annexation of land from a town. The amount includes the town's portion of collected property taxes for the annexed parcels.
- **Line N** – enter the amount of levy increase for lease payments for lease revenue bonds issued before July 1, 2005
- **Line O** – enter the amount of levy increase for a shortfall for debt service on revenue bonds issued under sec. 66.0621, Wis. Stats., or special assessment B bonds issued under sec. 66.0713(4), Wis. Stats.
- **Line P** – enter the amount of levy increase for shortfall in general fund due to loss of revenue from the sale of water or other commodity to a manufacturer that has discontinued operations
- **Line Q** – enter the amount of decrease in tax levy for the adoption of a new fee or fee increase for covered services that were partly or wholly funded by levy in 2013. Note: The covered services are garbage collection, fire protection, snow plowing, street sweeping and storm water management.
- **Line R** – to use the allowable increase provided in Sec. C, enter an amount equal to or less than Sec. C, Line 8. To qualify for this adjustment:
 - Your municipality must approve this adjustment by a 2/3 majority vote
 - Your current year outstanding general obligation debt service must be less than or equal to your outstanding general obligation debt service in the previous year
 - You cannot report an amount on Line A and Line R
- **Line S** – total adjustments reported in this section (Sum of Lines A through R)

Note: After you submit this e-file form, print and/or save a copy for your records with the confirmation number. Do not mail or fax another copy to DOR.

Bayside Levy Limit Exemption Resolution

**STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE**

RESOLUTION NO: 06-11

**A RESOLUTION AUTHORIZING AN EXCEPTION TO THE LEVY LIMITS FOR
CHARGES FOR THE NORTH SHORE FIRE DEPARTMENT PURSUANT TO 2005
WISCONSIN ACT 484**

WHEREAS, the Village of Village of Bayside is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement, and

WHEREAS, the Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable;

NOW THEREFORE, BE IT RESOLVED that the Village of Bayside hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602, Wis. Stats., but only to the extent as authorized by Section 66.0602(3)(h)2a, Wis. Stats., and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

Bayside Levy Limit Exemption Resolution Cont.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside
this 3rd day of August, 2006.

VILLAGE OF BAYSIDE



Samuel D. Dickman, Village President

Attest:



Lynn A. Galyardt, Village Clerk/Treasurer

Brown Deer Levy Limit Exemption Resolution

STATE OF WISCONSIN

VILLAGE OF BROWN DEER

MILWAUKEE COUNTY

**In the Matter of Authorizing an Exception to
the Levy Limits for Charges for the North
Shore Fire Department Pursuant to 2005
Wisconsin Act 484**

Resolution No. 06-28

WHEREAS, the Village of Brown Deer is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement, and

WHEREAS, the Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable;

NOW THEREFORE, BE IT RESOLVED that the Village of Brown Deer hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602, Wis. Stats., but only to the extent as authorized by Section 66.0602(3)(h)2a, Wis. Stats., and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

PASSED AND ADOPTED by the Village of Brown Deer Board of Trustees this 7th day of August, 2006.


Margaret Jaberg, Village President


Russell Van Gompel, Village Manager/Clerk

Fox Point Levy Limit Exemption Resolution

STATE OF WISCONSIN

VILLAGE OF FOX POINT

MILWAUKEE COUNTY

In the Matter of Authorizing an Exception to
the Levy Limits for Charges for the North
Shore Fire Department Pursuant to 2005
Wisconsin Act 484

RESOLUTION NO. 2006-11

WHEREAS, the Village of Fox Point is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement, and

WHEREAS, the Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed by the joint fire department for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. Consumer Price Index for all urban consumers, U.S. city average, as determined by the U.S. Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable;

NOW, THEREFORE, BE IT RESOLVED that the Village of Fox Point hereby authorizes a levy for charges assessed by the North Shore Fire Department which exceeds the limit as described and imposed by Section 66.0602, Wis Stats., but only to the extent as authorized by Section 66.0602(3)(h)(2)(a), Wis. Stats., and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

PASSED AND ADOPTED by the Village Board of the Village of Fox Point, this 8th day of August 2006.



Michael A. West, Village President



Constance K. McHugh, Village Clerk

Glendale Levy Limit Exemption Resolution

STATE OF WISCONSIN :: CITY OF GLENDALE :: MILWAUKEE COUNTY

**Resolution In the Matter of Authorizing an Exception to
The Levy Limits for Charges for the North Shore Fire Department
Pursuant to 2005 Wisconsin Act 484**

WHEREAS, the City of Glendale is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement; and

WHEREAS, the Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable.

NOW, THEREFORE, BE IT RESOLVED that the City of Glendale hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602, Wis. Stats., but only to the extent as authorized by Section 66.0602(3)(h)2a, Wis. Stats., and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

PASSED AND ADOPTED by the Common Council of the City of Glendale this 24th day of July, 2006.

By 
Jerome A. Tepper, Mayor

Countersigned:


Susanne M. Hanaman, City Clerk/Treasurer

River Hills Levy Limit Exemption Resolution

STATE OF WISCONSIN : VILLAGE OF RIVER HILLS : MILWAUKEE COUNTY

**In the Matter of Authorizing an Exception to
the Levy Limits for Charges for the North
Shore Fire Department Pursuant to 2005
Wisconsin Act 484**

RESOLUTION NO. 2006-11

WHEREAS, the Village of River Hills is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement; and

WHEREAS, The Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published it on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable.

NOW, THEREFORE, BE IT RESOLVED that the Village of River Hills hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602(3)(h)2a, Wis. Stats, but only to the extent as authorized by Section 66.0602(3)(h)2a.; and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

River Hills Levy Limit Exemption Resolution Cont.

PASSED AND ADOPTED by the Village Board of the Village of River Hills,
this 16th day of June, 2006.


Robert C. Brunner, Village President

Countersigned:


Carolyn Toms-Neary, Village Clerk

Shorewood Levy Limit Exemption Resolution

STATE OF WISCONSIN

VILLAGE OF SHOREWOOD

MILWAUKEE COUNTY

In the Matter of Authorizing an Exception to
the Levy Limits for Charges for the North
Shore Fire Department Pursuant to 2005
Wisconsin Act 484

RESOLUTION NO. 2006- 10

WHEREAS, the Village of Shorewood is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement, and

WHEREAS, the Wisconsin Legislature enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the US Consumer Price Index for all urban customers, US city average, as determined by the US Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and


WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable;

NOW THEREFORE, BE IT RESOLVED that the Village of Shorewood hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602, Wis. Stats., but only to the extent as authorized by Section 66.0602(3)(h)2a, Wis. Stats., and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

PASSED AND ADOPTED by the Village Board of the Village of Shorewood, this 7th day of August, 2006.

Countersigned:


Guy Johnson, Village President


Kathleen E. Greig, Village Clerk

Whitefish Bay Levy Limit Exemption Resolution

STATE OF WISCONSIN : MILWAUKEE COUNTY : VILLAGE OF WHITEFISH BAY

RESOLUTION NO. 2575

**In the Matter of Authorizing an Exception to the Levy Limits for Charges
for the North Shore Fire Department Pursuant to 2005 Wisconsin Act 484**

WHEREAS, the Village of Whitefish Bay is a participating member of the North Shore Fire Department under the North Shore Fire Services Agreement;
and

WHEREAS, the Wisconsin Legislature has enacted 2005 Wisconsin Act 484 on May 30, 2006, published on June 13, 2006; and

WHEREAS, Act 484 creates Section 66.0602(3)(h), Wis. Stats., which statute provides that levy limits otherwise applicable do not apply to the amount that a city or village may levy in that year to pay for charges assessed by a joint fire department to the extent that the amount levied to pay for such charges would cause the city or village to exceed the limits imposed under Section 66.0602, Wis. Stats.; and

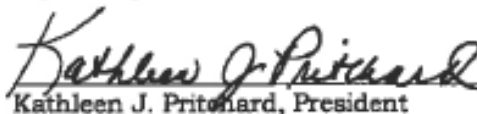
WHEREAS, the exception to the levy limit applies only if the total charges assessed by the joint fire department for the current year increase, relative to the total charges assessed for the previous year, by a percentage that is less than or equal to the percentage change in the U.S. Consumer Price Index for all urban customers, U.S. city average, as determined by the U.S. Department of Labor for the 12 months ending on September 30th of the year of the levy, plus 2%; and

WHEREAS, the exception to levy limits under Act 484 further only applies if the governing body of each city and village served by the North Shore Fire Department adopts a resolution in favor of exceeding such levy limit as may be applicable.

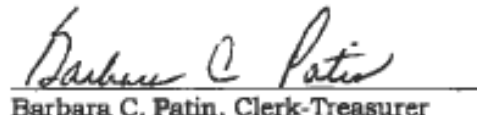
NOW, THEREFORE, BE IT RESOLVED that the Village of Whitefish Bay hereby authorizes a levy for charges assessed by the joint fire department which exceeds the limit as described and imposed by Section 66.0602, Wis. Stats., but only to the extent as authorized by Section 66.0602(3)(h)2a, Wis. Stats.; and

BE IT FURTHER RESOLVED that this resolution shall not be construed as authorizing the North Shore Fire Department to adopt any particular budget, but rather that the Act 484 budget formula shall be deemed a maximum limit on any budget increase which is duly adopted under all applicable procedures and requirements of the North Shore Fire Services Agreement.

PASSED AND ADOPTED this 7th day of August, 2006.


Kathleen J. Pritchard, President

Countersigned:


Barbara C. Patin, Clerk-Treasurer

Resolution 15-04 Multi-Year Capital Budget

STATE OF WISCONSIN: NORTH SHORE FIRE DEPARTMENT: MILWAUKEE COUNTY

RESOLUTION NO. – 15-04 A Resolution Approving a “Single or Multi-Year Capital” Budget To Purchase a Ladder Truck & Two Ambulances for 2016, 2017 & 2018

WHEREAS, the Board of Directors of the North Shore Fire Department (“NSFD”) as recommended by the Finance Committee has identified a need to purchase a ladder truck and two ambulances to maintain ongoing operations of the Department; and

WHEREAS, the Board of Directors of the NSFD hereby finds the purchase of a ladder truck and two ambulances cannot be accomplished under the caps placed on the NSFD’s annual budget increase by the Amended and Restated North Shore Fire Department Agreement (“the Agreement”); and

WHEREAS, as authorized under paragraph 5.10 of the Agreement, the Board of Directors may adopt a “Single and Multi-Year Capital” Budget for purchase of capital items that is not subject to the annual budget cap imposed by the Agreement; and

WHEREAS, the Agreement as amended requires unanimous approval of the “Single and Multi-Year Capital” Budget by of all members of the Board of Directors and by all member communities; and

WHEREAS, the Board of Directors of the NSFD hereby determines that purchase of a ladder truck and two ambulances will require payments by all member communities toward that purchase in 2016, 2017 and 2018; and

WHEREAS, in accordance with the Agreement, each member community will contribute their estimated portion of the cost of the ladder truck and two ambulances not to exceed the total budgeted amount as follows:

	<u>2016</u>		<u>2017</u>		<u>2018</u>	
	2016 Formula %s	2016 Resolution Allocation	2017 Formula %s	2017 Resolution Allocation	2018 Formula %s	2018 Resolution Allocation
Bayside	6.22%	\$ 27,679.00	6.24%	\$ 27,768.00	6.27%	\$ 27,901.50
Brown Deer	17.83%	\$ 79,343.50	17.97%	\$ 79,966.50	18.12%	\$ 80,634.00
Fox Point	10.07%	\$ 44,811.50	9.83%	\$ 43,743.50	9.59%	\$ 42,675.50
Glendale	28.14%	\$ 125,223.00	28.12%	\$ 125,134.00	28.09%	\$ 125,000.50
River Hills	2.99%	\$ 13,305.50	3.04%	\$ 13,528.00	3.10%	\$ 13,795.00
Shorewood	17.47%	\$ 77,741.50	17.49%	\$ 77,830.50	17.50%	\$ 77,875.00
Whitefish Bay	17.28%	\$ 76,896.00	17.31%	\$ 77,029.50	17.33%	\$ 77,118.50
	100.0%	\$ 445,000.00	100.00%	\$ 445,000.00	100.00%	\$ 445,000.00

Resolution 15-04 Multi-Year Capital Budget Cont.

WHEREAS, in accordance with the Agreement, payment by each community shall be made within 30 days of the date of the statement to the community by the NSFD with the anticipated due date(s) and estimated amount(s) set forth on Attachment 1; and

WHEREAS, if a community fails to pay the NSFD by the date identified on the statement sent to the community, it shall be obligated to the NSFD and the other participating municipalities as outlined in paragraph 17.5 of the Agreement; and

WHEREAS, a community that has approved a "Single or Multi-Year Capital" Budget and withdraws, is expelled or otherwise ceases to be a member of the NSFD during the period for which the Single or Multi-Year Capital Budget was approved must make full payment of its share to the NSFD for the term of the authorized budget and if applicable will have their distribution of assets in accordance with the Agreement, reduced by any amount that is owed to the NSFD for its share of the "Single or Multi-Year Capital" Budget.

NOW, THEREFORE, BE IT RESOLVED, that the Board of Directors unanimously adopts the "Single or Multi-Year Capital" Budget for 2016, 2017 and 2018 for the purchase of a ladder truck and two ambulances in the total budgeted amount set forth above and further unanimously recommends this "Single or Multi-Year Capital" Budget for approval by each of the member municipalities by adoption of a Resolution in the form attached to this Resolution.

PASSED AND ADOPTED this 11th day of August, 2015.



Michael West, President

Countersigned:



Guy Johnson, Secretary

Resolution 16-03 2017 NSFD Fee Schedule

STATE OF WISCONSIN: NORTH SHORE FIRE DEPARTMENT: MILWAUKEE COUNTY

RESOLUTION NO. – 16-03

A Resolution Recommending the 2017 NSFD Fees For Service Schedule.

WHEREAS, the Board of Directors of the North Shore Fire Department ("NSFD") can recommend fees for service to be charged by the Department to the member municipalities for their approval in accordance with the Amended and Restated North Shore Fire Department Agreement ("the Agreement"); and

WHEREAS, the Board of Directors of the NSFD hereby finds that the implementation of fees for service are necessary to recover costs incurred by the Department to provide certain services.

NOW, THEREFORE, BE IT RESOLVED, that a majority of the Board of Directors recommends the implementation of the updated fees detailed in the 2017 NSFD Fees for Service Schedule attached to this Resolution.

PASSED AND ADOPTED this 11th day of October, 2016.



Samuel D. Dickman, President

Countersigned:



Bryan Kennedy, Secretary

2018 Expenditure Restraint Information

Expenditure Restraint Program

State Budget Funding:

Under the 2015-2017 state budget funding for this program remains at the same level as in the past, \$58 million annually. Act 55 modified the expenditure restraint program's eligibility requirement pertaining to municipal budgets by clarifying that the adjustment for contracted services serves to exclude from a municipality's budget any costs of providing a contracted service to another governmental unit in the year in which the municipality incurs those costs.

Eligibility:

To qualify for a 2018 ERP payment, both of the following must apply:

- 1) Your municipal – only 2016 property tax rate must exceed 5 mills
- 2) Your municipality's non-debt general fund budget expenditure increase from 2016-2017 must be less than the sum of the .9 percent increase in the Consumer Price index for the 12 months ending September 30, 2016, plus 60% of your net new construction percentage during 2015 (up to a maximum of 2%). On October 28, 2016, the DOR notified municipalities of their allowable 2017 budget increase. The DOR will notify communities of their allowable 2018 budget increase in late October 2017.

	Bayside	Fox Point	Whitefish Bay	Brown Deer	Shorewood	Glendale	River Hills
2017 Potential							
Restraint Payment	\$96,026	\$110,092	\$33,837	\$266,030	\$289,124	\$207,922	\$54,896

2018 Expenditure Restraint Restrictions					
	2017 Net New Con.	60%	Max Allow	CPI	Total Limit
Village of Bayside	0.22%	0.13%	2%	1.9%	2.03%
Village of Brown Deer	-0.18%	0.00%	2%	1.9%	1.90%
Village of Fox Point	0.91%	0.55%	2%	1.9%	2.45%
Village of River Hills	0.73%	0.44%	2%	1.9%	2.34%
Village of Shorewood	1.40%	0.84%	2%	1.9%	2.74%
Village of Whitefish Bay	1.14%	0.68%	2%	1.9%	2.58%
City of Glendale	0.77%	0.46%	2%	1.9%	2.36%