



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
May 16, 2024
Village Board Room, 6:00pm

MEETING AGENDA

PLEASE TAKE NOTICE that a meeting of the Bayside Village Board will be held at the Village Hall of the Village of Bayside, 9075 N. Regent Road, Bayside, Wisconsin in addition to virtually. Public can access this meeting of the Village Board by phone or by computer. The phone number is: **+1 312 626 6799**. The Zoom Meeting code is: **880 6463 0327** and the Passcode is: **796476**. Persons desiring to speak in the remote format during Agenda Item III, Citizens, and Delegations, should register twenty-four hours in advance by calling (414) 206-3915. The following items of business will be discussed and possibly acted upon:

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. CITIZENS AND DELEGATIONS

Open to any citizen who wishes to speak. Please note there may be limited discussion on the information received, however, no action will be taken. Please state your name and address for the record.

- A. Introduction of and update from Milwaukee County Supervisor Anne O'Connor.

IV. PUBLIC HEARING

- A. The adoption of the Wisconsin Department of Natural Resources Floodplain Ordinance.

V. CONSENT AGENDA

Upon request of any Trustee, any item may be removed from the Consent Agenda for separate consideration.

Approval of:

- A. Board of Trustees meeting minutes for April 18, 2024.
- B. April 2024 Financial Statement.
- C. April 2024 Community Impact Report.
- D. April 2024 Administrative Services Report.
- E. April 2024 Department of Public Works Report.
- F. April 2024 Communications Center Report.
- G. April 2024 Police Department Report.
- H. Acceptance of 2023 Village Audit.
- I. Resolution 24-09, A Resolution for the Dedication of Land on Port Washington Road.
- J. Resolution 24-10, A Resolution to Authorize the Sale and Consumption of Fermented Malt Beverages in Village Parks Under Section 125.06(6) Wis. Stats.
- K. Summary of Disbursements for April 11, 2024, through May 9, 2024, in the amount of \$541,914.79.
- L. 2025 Village Budget Schedule and Guidelines.

VI. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Works Committee

- a. Discussion/action on Ordinance 24-755, An Ordinance to Amend Section 110-1 of the Municipal Code with Regard to Floodplain ordinance adopted by

reference.

2. Board of Zoning Appeals

- a. Discussion/action on the request for a special exception by John and Mary Domjen for a garage at the property located at 725 E Wahner Place, contrary to Section 125-3(e)(1) with regard to accessory structures.

VII. VILLAGE PRESIDENT'S REPORT

VIII. VILLAGE MANAGER'S REPORT

IX. VILLAGE ATTORNEY'S REPORT

X. MOTION TO ADJOURN TO CLOSED SESSION

- A. Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session. (Teamsters Local 200 Police Union Negotiations, Police Department)

XI. MOTION TO RECONVENE IN OPEN SESSION PURSUANT TO SECTION 19.85 (2)

- A. Action on items in closed session.

XII. ADJOURNMENT

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



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
May 16, 2024
Village Board Room, 6:00pm

SUPPLEMENTAL AGENDA NOTES

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. CITIZENS AND DELEGATIONS

A. Introduction of and update from Milwaukee County Supervisor Anne O'Connor.

Newly elected Milwaukee County Supervisor, Anne O'Connor, who represents Bayside, will be present to introduce herself and provide an overview of her role as County Supervisor.

IV. PUBLIC HEARING

A. The adoption of the Wisconsin Department of Natural Resources Floodplain Ordinance.

The Village's floodplain ordinance was last updated in 2008. Ozaukee County is currently updating their Floodplain Mapping and Milwaukee County will soon be undergoing the same process. With the Village being in both counties, the Village is required to update our Floodplain Ordinance per Wisconsin Department of Natural Resources recommendations. The new ordinance is primarily based on a model ordinance from the Wisconsin Department of Natural Resources.

V. CONSENT AGENDA

Approval of:

- A. Board of Trustees meeting minutes for April 18, 2024.
- B. April 2024 Financial Statement.
- C. April 2024 Community Impact Report.

Included in the packet is the April 2024 Community Impact Report. Of significant note, the Bayside Buzz open rate continues to exceed the 65% target and remains at 70%. **Approval is recommended.**

D. April 2024 Administrative Services Report.

Included in the packet is the April 2024 Administrative Services Report. Of significant note, the Presidential Preference and Spring Election was held on April 2 with a 42% voter turnout. **Approval is recommended.**

E. April 2024 Department of Public Works Report.

Included in the packet is the April 2024 Department of Public Works Report. Of significant note, Clean Up Day was held on April 13 with 240 participants participating in the event. The event resulted in the collection of:

- 3 dumpsters full of garbage
- 1.71 tons of recycling
- Half full metal dumpster
- 3/4 full Habitat for Humanity truck

- Full Goodwill semi-trailer
- 27 pairs of eyeglasses
- 200 pounds of automotive batteries
- 131 ink cartridges
- 12 cell phones
- 30 gallons of loose light bulbs
- 202 fluorescent light bulb tubes
- 825 gallons of plastic bags
- 300+ pounds of paper for shredding
- 20 yards of yard waste
- 7 bins of electronics for recycling
- 240 gallons of paint
- 17 bikes for Dream Bikes
- Roughly 2,305 pounds of Household Hazardous Waste
- \$861.15 and three full garbage carts of non-perishable food for Hunger Task Force

Approval is recommended.

F. April 2024 Communications Center Report.

Included in the packet is the April 2024 Communications Center Report. Of significant note, staff have signed up to be members of the Telecommunicators Emergency Response Team. **Approval is recommended.**

G. April 2024 Police Department Report.

Included in the packet is the April 2024 Police Department Report. Of significant note, the WILEAG Board unanimously approved the re-verification of the Department’s accreditation for another three years. **Approval is recommended.**

H. Acceptance of 2023 Village Audit.

The 2023 Village Audit resulted in clean, unmodified opinion, the highest assurance by an Auditor for the fiscal year ending December 31, 2023. The financial statements are fairly presented in accordance with generally accepted accounting principles. All accounting principles have been applied consistently with prior years. All appropriate disclosures have been properly reflected in the financial statements. Overall, the Village experienced strong financial results with no new material weaknesses. The Finance and Administration Committee will review the 2023 audit in detail at their meeting on May 16 meeting. **Acceptance is recommended.**

I. Resolution 24-09, A Resolution for the Dedication of Land on Port Washington Road.

It was recently discovered that the process for recording a small portion of right-of-way along Port Washington Road was never completed when it occurred in the early 1980’s. Milwaukee County Register of Deeds requires the Village Board to officially accept the attached resolution to record the indicated portion of land along Port Washington Road as public right-of-way as intended in September 1980. The resolution is housekeeping in nature. **Approval is recommended.**

J. Resolution 24-10, A Resolution to Authorize the Sale and Consumption of Fermented Malt Beverages in Village Parks Under Section 125.06(6) Wis. Stats.

The attached resolution would allow for the sale fermented malt beverages at Ellsworth Park and Village Hall Park, for Village events such as Fall fest, Village Beer Gardens, etc. It would also re-authorize the consumption of fermented malt beverages at the Parks during Village events. **Approval is recommended.**

- K. **Summary of Disbursements for April 11, 2024, through May 9, 2024, in the amount of \$541,914.79.**
- L. **2025 Village Budget Schedule and Guidelines.**

Included in the packet are the 2025 Village Budget Schedule and Guidelines. The budget schedule is very similar to previous years and the initial phases of budget development have already begun. The Budget Guidelines are also attached and are a first step to assist staff with the priorities set forth by the Village Board for development of the annual budget. **Approval is recommended.**

VI. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

- 1. **Public Works Committee**
 - a. **Discussion/action on Ordinance 24-755, An Ordinance to Amend Section 110-1 of the Municipal Code with Regard to Floodplain ordinance adopted by reference.**

The Village’s floodplain ordinance was last updated in 2008. Ozaukee County is currently updating their Floodplain Mapping and Milwaukee County will soon be undergoing the same process. With the Village being in both counties, the Village is required to update our Floodplain Ordinance per Wisconsin Department of Natural Resources recommendations. The new ordinance is primarily based on a model ordinance from the Wisconsin Department of Natural Resources. **Approval is recommended.**

- 2. **Board of Zoning Appeals**
 - a. **Discussion/action on the request for a special exception by John and Mary Domjen for a garage at the property located at 725 E Wahner Place, contrary to Section 125-3(e)(1) with regard to accessory structures.**

The property located at 725 E Wahner Place currently has a single car attached garage and is proposing the addition of a detached garage on the property. Village Code does not allow for an attached and detached garage on a single property. The layout and environmental impacts of the property do not allow the homeowner to add on to the existing attached garage.

The Board of Zoning Appeals reviewed the request on May 6, 2024, and made a unanimous recommendation to approve the special exception. The project will need to appear before the Architectural Review Committee.

VII. VILLAGE PRESIDENT'S REPORT

VIII. VILLAGE MANAGER'S REPORT

IX. VILLAGE ATTORNEY'S REPORT

X. MOTION TO ADJOURN TO CLOSED SESSION

- A. **Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session. (Teamsters Local 200 Police Union Negotiations, Police Department)**

XI. MOTION TO RECONVENE IN OPEN SESSION PURSUANT TO SECTION 19.85 (2)

A. Action on items in closed session.

XII. ADJOURNMENT

NOTICE OF PUBLIC HEARING

The adoption of the Wisconsin Department of Natural Resources Floodplain Ordinance

PLEASE TAKE NOTICE that a public hearing will be held before the Board of Trustees of the Village of Bayside on May 16, 2024 at 6:00 p.m. at the Village Hall, 9075 N. Regent Road, Bayside, WI 53217. The purpose of the public hearing is to consider:

The adoption of the Wisconsin Department of Natural Resources Floodplain Ordinance

PLEASE TAKE FURTHER NOTICE that at such time and place, all interested parties will be heard.

DATED this first day of May 2024.



Rachel A. Safstrom
Administrative Services Director



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
April 18, 2024
Village Board Room, 6:00pm

**BOARD OF TRUSTEES
Meeting Minutes**

I. CALL TO ORDER AND ROLL CALL

Trustee Barth called the meeting to order at 6:01 pm.

ROLL CALL

President: Eido Walny – Excused
Trustees: Mark Barth
Elizabeth Levins
Kelly Marazza
Ben Minkin
Bob Rudman
Margaret Zitzer

Also Present: Village Manager Andy Pederson
Assistant Village Manager Leah Hofer
Administrative Services Director Rachel Safstrom
Village Attorney Chris Jaekels
Police Chief Thomas Liebenthal
Communications Center Director Liane Scharnott
Deputy Clerk/Treasurer Nicole Maurer
10 members of the public

II. PLEDGE OF ALLEGIANCE

III. CITIZENS AND DELEGATIONS

A. Recognition of Bayside Citizens Academy Graduates and Presentation of 2024 Survey Results.

- | | | | |
|-----------|----------------|-----------|----------------|
| 1. | John Bruggeman | 6. | Rick London |
| 2. | Jim Doll | 7. | Roberta London |
| 3. | Joe Ellner | 8. | Marisa Roberts |
| 4. | Cory Katzban | 9. | Rodney Ugent |
| 5. | Susan Linton | | |

Gerry Feldman – 133 E Glencoe Place

IV. CONSENT AGENDA

Upon request of any Trustee, any item may be removed from the Consent Agenda for separate consideration.

Approval of:

- A.** Board of Trustees meeting minutes for March 14, 2024.
- B.** March 2024 Financial Statement.
- C.** March 2024 Community Impact Report.
- D.** March 2024 Administrative Services Report.
- E.** March 2024 Department of Public Works Report.
- F.** March 2024 Communications Center Report.
- G.** March 2024 Police Department Report.
- H.** Summary of Disbursements for March 6, 2024, through April 10, 2024 in the amount of \$995,811.60.
- I.** Proclamation Recognizing May 5-May 11, 2024 as Municipal Clerks Week.
- J.** Proclamation Recognizing May 5-May 11, 2024 as Public Service Recognition Week.
- K.** Proclamation Recognizing April 14-20, 2024 as National Public Safety Telecommunications Week.
- L.** Proclamation Recognizing May 12-18, 2024 as National Police Week.
- M.** Proclamation Recognizing May 19-25, 2024 as Emergency Medical Services Week.
- N.** Proclamation Recognizing April 7-13, 2024 as National Library Week.
- O.** Proclamation Recognizing May 19-25, 2024 as National Public Works Week.
- P.** Proclamation Recognizing Village Trustee Dan Rosenfeld for his Contributions to the Village of Bayside.
- Q.** Tree City USA and Growth Award.
- R.** Committee Appointments.
- S.** Submittal of Annual Reports and Other Compliance Documents for Municipal Separate Storm Sewer System (MS4) Permits.
- T.** 2023 Sweet Water Public Education Report.
- U.** MMSD Private Property Infiltration and Inflow Project Grant Submittal.
- V.** Resolution 24-08, A Resolution Designating the Village of Bayside as a Bee City USA Affiliate.
- W.** Ordinance 24-754, An Ordinance to Repeal and Recreate Section 2-221 of the Municipal Code with Regard to Record Retention Schedules.

Trustee Levins removed Item R from the Consent Agenda.

Motion by Trustee Zitzer, seconded by Trustee Rudman, to approve: Board of Trustees meeting minutes for March 14, 2024; March 2024 Financial Statement; March 2024 Community Impact Report; March 2024 Administrative Services Report; March 2024 Department of Public Works Report; March 2024 Communications Center Report; March 2024 Police Department Report; Summary of Disbursements for March 6, 2024, through April 10, 2024, in the amount of \$995,811.60; Proclamation recognizing May 5-May 11, 2024 as Municipal Clerks Week; Proclamation Recognizing May 5-May 11, 2024 as Public

Service Recognition Week; Proclamation Recognizing April 14-20, 2024 as National Public Safety Telecommunications Week; Proclamation Recognizing May 12-18, 2024 as National Police Week; Proclamation Recognizing May 19-25, 2024 as Emergency Medical Services Week; Proclamation Recognizing April 7-13, 2024 as National Library Week; Proclamation Recognizing May 19-25, 2024 as National Public Works Week; Proclamation Recognizing Village Trustee Dan Rosenfeld for his Contributions to the Village of Bayside; Tree City USA and Growth Award; Submittal of Annual Reports and Other Compliance Documents for Municipal Separate Storm Sewer System (MS4) Permits; 2023 Sweet Water Public Education Report; MMSD Private Property Infiltration and Inflow Project Grant Submittal; Resolution 24-08, A Resolution Designating the Village of Bayside as a Bee City USA Affiliate; and Ordinance 24-754, An Ordinance to Repeal and Recreate Section 2-221 of the Municipal Code with Regard to Record Retention Schedules. Motion carried 5-0 (Trustee Levins abstained).

Trustee Levins spoke on concerns regarding the process of committee appointments.

Motion by Trustee Zitzer, seconded by Trustee Minkin to approve Item R, Committee Appointments. Motion carried 5-1 (Trustee Levins-Nay).

V. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Finance and Administration Committee

- a.** Discussion/action on purchase of two Police Ford Interceptor Replacement Vehicles.

Trustee Barth provided an overview of the police interceptor replacement order. The order has changed from hybrid vehicles to gas-powered vehicles.

Motion by Trustee Zitzer, seconded by Trustee Levins, to approve the purchase of two Police Ford Interceptor Replacement Vehicles. Motion carried unanimously.

2. Public Safety Committee

- a.** Discussion/action on A Proclamation Recognizing Telecommunicator Yulonda Horton for Heroic Efforts in Delivering a Life.

Trustee Zitzer spoke on the proclamation recognizing Telecommunicator Yulonda Horton for her work in assisting a caller in delivering a baby.

Motion by Trustee Rudman, seconded by Trustee Barth, to approve the proclamation. Motion carried unanimously.

- b.** Discussion/action on A Proclamation Recognizing Lonnie Gannett For His Contributions to the Village of Bayside in His Ten Years of Service.

Trustee Zitzer spoke on the proclamation recognizing Lonnie Gannett for his 10 years of service to the Bayside Communications Center and the Village of Bayside.

Motion by Trustee Barth, seconded by Trustee Rudman, to approve the proclamation. Motion carried unanimously.

- c. Discussion/action on Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention.

Police Chief Liebenthal provided a brief overview of the Intergovernmental Agreement for Law Enforcement Services for the 2024 Republican National Convention between the City of Milwaukee and the Village of Bayside. One officer will be attached to the mobile field force. The Village will be reimbursed for salary and benefit costs, including overtime.

Motion by Trustee Barth, seconded by Trustee Minkin, to approve the agreement. Motion carried unanimously.

3. Public Works Committee

- a. Discussion/action on Wisconsin Department of Transportation State Highway 32 Reconstruction Project.

Trustee Rudman provided a brief overview of bike and pedestrian lane options as part of the Wisconsin Department of Transportation State Highway 32 Reconstruction Project. The Public Safety Committee unanimously recommended a concrete safety island between the bike and walking lane.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve the concrete safety island option. Motion carried unanimously.

4. Board of Zoning Appeals

- a. Discussion/action on the request for a special exception by Zak Rosen for a new home at the property located at 9614 N Lake Drive, contrary to Section 125-89(b)(4) with regard to property line setbacks.

Assistant Village Manager Hofer provided a brief overview of the request for a special exception for a new home at the property located at 9614 N Lake Drive. The previous home was recently demolished. To build the new home away from the bluff, the plans include a garage that would extend beyond the allowable side setback line.

Motion by Trustee Barth, seconded by Trustee Minkin, to approve the special exception. Motion carried unanimously.

- b. Discussion/action on the request for a special exception by Fox Point Bayside School District for signage at the property located at 601 E Ellsworth Lane, contrary to Section 116-4 with regard to signage in a residential district.

Assistant Village Manager Hofer provided a brief overview of the request for a special exception by Fox Point Bayside School District for signage at 601 E Ellsworth Lane. The school has requested to replace a monument sign on Ellsworth Lane and add signage to the west side of the building. This requires a special exception as the school is in a residential zoning district.

Trustee Zitzer spoke on potential concerns of residents in the area.

Motion by Trustee Minkin, seconded by Trustee Marazza, to approve the special exception. Motion carried 5-1 (Trustee Zitzer-Nay).

VI. VILLAGE PRESIDENT'S REPORT

No report

VII. VILLAGE MANAGER'S REPORT

No report

VIII. VILLAGE ATTORNEY'S REPORT

No report

IX. ADJOURNMENT

Motion by Trustee Zitzer, seconded by Trustee Levins, adjourn the meeting at 6:32 p.m. Motion carried unanimously.

April 18, 2024 Bayside Trustees Meeting

When did Bayside Trustees vote to pay rent to the owners of OneNorth for the North Shore Library condo unit, and what portion of the \$295,296 rent plus utilities will be the responsibility of Bayside taxpayers?

The North Shore Library currently pays \$1 per year to the City of Glendale at its current location, and I understand that will not change for another 12 years if it stays there.

To put lipstick on the OneNorth pig, someone had the brilliant idea of cancelling this terrific deal and moving the Library to a first-floor condo unit in that building. It appears that construction is on schedule for substantial completion in August and, according to the Donor Agreement, if the Library is not ready to move in by then a punitive lease takes effect or the developers can make the condo unit available to a tax-paying tenant.

But the Library won't be able to move in by August. There are only four months left and the material construction needed to finish the condo unit hasn't begun. Why? Because the Library doesn't have the money! We are told that 70% of the \$13 million needed has been raised, but this includes the \$4-million developer donation. By my math the Library is \$4 million short.

So, I ask again, when did Bayside Trustees vote to pay rent to the owners of OneNorth for the North Shore Library condo unit, and what portion of the \$295,296 payment plus utilities will be the responsibility of Bayside taxpayers?

Herb Zien
825 E. Donges Road, Bayside
414-352-3572

Hello neighbors,

I'm Gerry Feldman of 133 East Glencoe Place, and I am here tonight out of concern for the future of our community.

As Herb mentioned, the library is signed up for a lease that is nearly \$300,000 per year more than its current lease, starting in August. Whose idea was this, to throw the library under the bus? To abuse the TIF law to pad the pockets of some wealthy developers, with no plan to pay for it?

Transparency is the bedrock of trust within our community. Yet, the intricacies of the OneNorth deal have been shrouded in silence, presumably because the people of Bayside would never approve of this if they knew all the details. The project plan makes no mention of a library, let alone its shocking price tag. A decision of this magnitude warrants a public referendum, yet it was conspicuously absent from the ballot.

We just had what passes in Bayside for an election. One trustee candidate per seat, running unopposed. Out of 1,213 registered voters, less than 20% voted for either one. In some electoral systems, anything less than 50% is a do-over.

It is incumbent upon this body, as representatives of this community, to seek out and understand the priorities and expectations of the other 80%. I urge the board to foster open communication with the community, and to ensure that our collective decisions reflect the will of the people of Bayside.

Thank you for your attention to this matter.

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Revenues						
TAXES						
10-00000-41100	PROPERTY TAXES	3,335,297.00	2,543,599.45	450,823.85	791,697.55	76.26
10-00000-41300	INTEREST ON DELINQUENT TAXES	14,000.00	8,948.86	4,798.86	5,051.14	63.92
10-00000-41500	PAYMENT IN LIEU OF TAXES	48,975.00	15,192.38	0.00	33,782.62	31.02
	TAXES	<u>3,398,272.00</u>	<u>2,567,740.69</u>	<u>455,622.71</u>	<u>830,531.31</u>	<u>75.56</u>
INTERGOVERNMENTAL						
10-00000-43210	COMMUNITY DEVELOPMENT BLOCK GR	5,598.00	1,000.00	0.00	4,598.00	17.86
10-00000-43225	PUBLIC SAFETY COMMUNICATION AD	106,006.00	106,006.00	0.00	0.00	100.00
10-00000-43235	NORTH SHORE LIBRARY REVENUE	20,052.00	20,052.00	0.00	0.00	100.00
10-00000-43240	TID ADMINISTRATION	15,000.00	15,000.00	0.00	0.00	100.00
10-00000-43410	STATE SHARED REVENUES	165,124.00	0.00	0.00	165,124.00	0.00
10-00000-43415	VIDEO SERVICE PROVIDER AID	14,470.00	0.00	0.00	14,470.00	0.00
10-00000-43510	RECYCLING GRANT	25,717.00	0.00	0.00	25,717.00	0.00
10-00000-43523	PUBLIC SAFETY GRANT	17,062.00	3,957.09	1,528.51	13,104.91	23.19
10-00000-43530	EXEMPT COMPUTER AID	15,160.00	0.00	0.00	15,160.00	0.00
10-00000-43535	PERSONAL PROPERTY AID	1,738.00	0.00	0.00	1,738.00	0.00
10-00000-43540	STATE TRANSPORTATION AIDS	342,564.00	171,307.38	85,653.69	171,256.62	50.01
10-00000-43545	ST 32 HIGHWAY AIDS	20,701.00	12,118.70	6,059.35	8,582.30	58.54
10-00000-43555	INTERGOVERNMENTAL GRANT	5,600.00	4,124.12	2,500.00	1,475.88	73.65
10-00000-43600	EXPENDITURE RESTRAINT	52,093.00	0.00	0.00	52,093.00	0.00
10-00000-48215	INTERGOVERNMENTAL REVENUE	27,450.00	0.00	0.00	27,450.00	0.00
	INTERGOVERNMENTAL	<u>834,335.00</u>	<u>333,565.29</u>	<u>95,741.55</u>	<u>500,769.71</u>	<u>39.98</u>
LICENSES & PERMITS						
10-00000-44100	OPERATORS LICENSE	1,500.00	275.00	220.00	1,225.00	18.33
10-00000-44120	LIQUOR LICENSE	3,000.00	1,910.00	1,910.00	1,090.00	63.67
10-00000-44140	CIGARETTE LICENSE	300.00	300.00	300.00	0.00	100.00
10-00000-44220	ANIMAL LICENSES	1,400.00	872.76	30.00	527.24	62.34
10-00000-44300	CABLE FRANCHISE FEES	56,000.00	2,882.27	2,882.27	53,117.73	5.15
10-00000-44415	ARC APPLICATION FEES	4,000.00	1,975.00	750.00	2,025.00	49.38
10-00000-44420	OCCUPANCY PERMITS	1,800.00	600.00	0.00	1,200.00	33.33
10-00000-44435	TRANSIENT MERCHANT PERMIT	500.00	0.00	0.00	500.00	0.00
10-00000-44460	BUILDING PERMITS	95,000.00	44,700.84	12,112.22	50,299.16	47.05
10-00000-44480	VACANT PROPERTY FEE	500.00	0.00	0.00	500.00	0.00
10-00000-44495	EXCAVATION/RIGHT OF WAY/PRIVLE	10,000.00	6,400.00	550.00	3,600.00	64.00
10-00000-44530	RUMMAGE SALE PERMITS	150.00	65.00	65.00	85.00	43.33
10-00000-44535	DUMPSTER PERMITS	4,000.00	1,650.00	210.00	2,350.00	41.25
10-00000-44540	SIGN PERMITS	500.00	920.00	120.00	(420.00)	184.00
10-00000-44550	CONDITIONAL USE APPLICATION	600.00	0.00	0.00	600.00	0.00
10-00000-44555	BOARD OF ZONING APPEALS FEES	500.00	1,500.00	500.00	(1,000.00)	300.00
10-00000-44570	SPECIAL EVENT PERMITS	50.00	0.00	0.00	50.00	0.00
	LICENSES & PERMITS	<u>179,800.00</u>	<u>64,050.87</u>	<u>19,649.49</u>	<u>115,749.13</u>	<u>35.62</u>
FINES & FORFEITURES						
10-00000-45100	FINES & FORFEITURES-NSMC	37,500.00	9,949.92	5,784.30	27,550.08	26.53
10-00000-45105	FINES & FORFEITURES-BAYSIDE SD	3,360.00	1,341.94	662.72	2,018.06	39.94
10-00000-45125	NOTARY/FINGER	50.00	125.00	0.00	(75.00)	250.00
	FINES & FORFEITURES	<u>40,910.00</u>	<u>11,416.86</u>	<u>6,447.02</u>	<u>29,493.14</u>	<u>27.91</u>

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

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Fund: 10 GENERAL FUND						
Account Category: Revenues						
PUBLIC CHARGES FOR SERVIC						
10-00000-46110	PROPERTY STATUS REVENUE	2,500.00	675.00	150.00	1,825.00	27.00
10-00000-46120	PUBLICATION FEES	200.00	150.00	150.00	50.00	75.00
10-00000-46125	PROFESSIONAL SERVICE INVOICING	10,000.00	7,123.85	1,471.35	2,876.15	71.24
10-00000-46130	DATA SALES	200.00	25.00	0.00	175.00	12.50
10-00000-46310	SPECIAL PICKUPS	8,500.00	3,738.30	1,200.00	4,761.70	43.98
10-00000-46315	MULCH DELIVERIES	6,000.00	1,855.00	1,140.00	4,145.00	30.92
10-00000-46330	WELL PERMIT/ABANDONMENT FEES	675.00	375.00	0.00	300.00	55.56
10-00000-46400	EQUIPMENT RENTAL- SEWER FUND	21,200.00	21,200.00	0.00	0.00	100.00
10-00000-46415	EQUIPMENT RENTAL- STORMWATER F	21,200.00	21,200.00	0.00	0.00	100.00
10-00000-46710	PARK FACILITY RENTAL & PROGRAM	1,200.00	2,919.74	335.00	(1,719.74)	243.31
10-00000-46715	PUBLIC WORKS SERVICE REVENUE	19,100.00	8,597.11	137.70	10,502.89	45.01
	PUBLIC CHARGES FOR SERVIC	90,775.00	67,859.00	4,584.05	22,916.00	74.76
MISC REVENUE						
10-00000-48100	INTEREST	75,000.00	280,216.34	59,889.50	(205,216.34)	373.62
10-00000-48120	REALIZED/UNREALIZED GAIN/LOSS	0.00	(6,792.39)	(1,228.50)	6,792.39	100.00
10-00000-48200	MISCELLANEOUS REVENUE	500.00	5,249.88	(597.75)	(4,749.88)	1,049.98
10-00000-48210	COPIES	750.00	308.77	115.64	441.23	41.17
10-00000-48220	FALSE ALARM FEES	1,400.00	3,750.00	2,000.00	(2,350.00)	267.86
10-00000-48230	RECYCLING PROCEEDS	1,000.00	568.79	0.00	431.21	56.88
10-00000-48240	CREDIT CARD REVENUE	7,000.00	1,908.05	0.00	5,091.95	27.26
10-00000-48260	INSURANCE AWARDS/DIVIDENDS	5,975.00	8,848.00	0.00	(2,873.00)	148.08
10-00000-48310	EQUIPMENT SALE PROCEEDS	1,000.00	0.00	0.00	1,000.00	0.00
10-00000-48500	DONATIONS	8,000.00	6,502.63	4,500.00	1,497.37	81.28
	MISC REVENUE	100,625.00	300,560.07	64,678.89	(199,935.07)	298.69
	Revenues	4,644,717.00	3,345,192.78	646,723.71	1,299,524.22	72.02
Account Category: Expenditures						
GENERAL GOVERNMENT						
10-51000-51100	WAGES FT	336,395.00	73,928.93	24,234.19	262,466.07	21.98
10-51000-51170	HEALTH INSURANCE BUYOUT	4,410.00	671.39	200.00	3,738.61	15.22
10-51000-51190	DENTAL INSURANCE BUYOUT	158.00	4.00	0.00	154.00	2.53
10-51000-51200	TRUSTEE WAGES	8,400.00	2,800.00	700.00	5,600.00	33.33
10-51000-51250	ELECTION WAGES	13,042.00	2,137.50	2,137.50	10,904.50	16.39
10-51000-51300	ELECTIONS SUPPLIES	8,244.00	760.55	217.67	7,483.45	9.23
10-51000-51400	LONGEVITY	444.00	0.00	0.00	444.00	0.00
10-51000-51500	WISCONSIN RETIREMENT SYSTEM	23,242.00	6,481.04	1,672.18	16,760.96	27.89
10-51000-51510	SOCIAL SECURITY	27,758.00	7,279.12	1,875.67	20,478.88	26.22
10-51000-51520	LIFE INSURANCE	432.00	195.60	36.33	236.40	45.28
10-51000-51530	HEALTH INSURANCE	36,713.00	12,449.52	2,409.99	24,263.48	33.91
10-51000-51540	DENTAL INSURANCE	731.00	268.94	54.17	462.06	36.79
10-51000-51800	RECRUITMENT	150.00	29.95	29.95	120.05	19.97
10-51000-52100	CONTRACTUAL SERVICES	31,043.00	12,094.44	6,330.09	18,948.56	38.96
10-51000-52110	LEGAL COUNSEL - CONTRACTED	62,118.00	15,741.03	5,247.01	46,376.97	25.34
10-51000-52130	LEGAL COUNSEL-PERSONNEL	1,000.00	136.00	0.00	864.00	13.60
10-51000-52140	AUDIT SERVICES	22,432.00	19,976.77	17,500.21	2,455.23	89.05
10-51000-52170	PUBLIC HEALTH SERVICES	33,895.00	16,948.00	8,474.00	16,947.00	50.00
10-51000-52190	ASSESSOR SERVICES	24,900.00	19,920.00	0.00	4,980.00	80.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdg't Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
GENERAL GOVERNMENT						
10-51000-52210	TELECOMMUNICATIONS	2,520.00	1,249.88	162.47	1,270.12	49.60
10-51000-52250	COMPUTER SUPPORT	1,000.00	0.00	0.00	1,000.00	0.00
10-51000-52260	ADMINISTRATIVE FEES	1,879.00	1,869.10	0.00	9.90	99.47
10-51000-52300	MATERIALS & SUPPLIES	7,500.00	772.39	15.11	6,727.61	10.30
10-51000-53000	ADMINISTRATIVE	1,000.00	0.00	0.00	1,000.00	0.00
10-51000-53110	POSTAGE	11,000.00	0.00	0.00	11,000.00	0.00
10-51000-53210	DUES & SUBSCRIPTIONS	6,153.00	3,928.53	60.00	2,224.47	63.85
10-51000-53220	TRAINING, SAFETY & CERTS	11,390.00	1,274.00	0.00	10,116.00	11.19
10-51000-53240	PUBLICATIONS/PRINTING	150.00	0.00	0.00	150.00	0.00
10-51000-55000	CONTINGENCY	47,087.00	0.00	0.00	47,087.00	0.00
10-51000-55100	GENERAL LIABILITY	34,744.00	34,762.94	0.00	(18.94)	100.05
10-51000-55110	AUTO LIABILITY	2,844.00	3,602.29	0.00	(758.29)	126.66
10-51000-55120	BOILER INSURANCE	488.00	445.60	0.00	42.40	91.31
10-51000-55130	WORKERS COMPENSATION	32,701.00	13,740.80	0.00	18,960.20	42.02
10-51000-55150	COMMERCIAL CRIME POLICY	105.00	99.15	0.00	5.85	94.43
10-51000-55160	PROPERTY INSURANCE	8,322.00	9,107.12	0.00	(785.12)	109.43
	GENERAL GOVERNMENT	804,390.00	262,674.58	71,356.54	541,715.42	32.66
POLICE						
10-52100-51100	WAGES FT	1,168,695.00	281,126.87	74,281.03	887,568.13	24.05
10-52100-51110	OVERTIME	28,980.00	13,923.01	7,315.79	15,056.99	48.04
10-52100-51150	GRANT OVERTIME	14,000.00	4,653.22	557.98	9,346.78	33.24
10-52100-51160	HOLIDAY PAY	40,128.00	9,813.40	187.47	30,314.60	24.46
10-52100-51170	HEALTH INSURANCE BUYOUT	18,900.00	5,287.44	1,575.00	13,612.56	27.98
10-52100-51180	SHIFT DIFFERENTIAL PAY	4,500.00	2,298.49	645.76	2,201.51	51.08
10-52100-51400	LONGEVITY	1,046.00	0.00	0.00	1,046.00	0.00
10-52100-51500	WISCONSIN RETIREMENT SYSTEM	164,433.00	44,016.78	11,672.04	120,416.22	26.77
10-52100-51510	SOCIAL SECURITY	97,633.00	24,022.51	6,269.96	73,610.49	24.60
10-52100-51520	LIFE INSURANCE	1,169.00	443.56	86.29	725.44	37.94
10-52100-51530	HEALTH INSURANCE	144,625.00	54,115.56	10,462.42	90,509.44	37.42
10-52100-51540	DENTAL INSURANCE	2,312.00	1,037.49	201.10	1,274.51	44.87
10-52100-51800	RECRUITMENT	0.00	139.03	139.03	(139.03)	100.00
10-52100-52090	HOUSE OF CORRECTION FEES	300.00	0.00	0.00	300.00	0.00
10-52100-52100	CONTRACTUAL SERVICES	40,306.00	6,276.38	277.55	34,029.62	15.57
10-52100-52110	LEGAL COUNSEL-CONTRACTED	24,847.00	4,197.72	0.00	20,649.28	16.89
10-52100-52130	LEGAL COUNSEL-PERSONNEL	1,000.00	0.00	0.00	1,000.00	0.00
10-52100-52150	MADACC	948.00	473.88	236.94	474.12	49.99
10-52100-52210	TELECOMMUNICATIONS	6,789.00	2,297.39	476.30	4,491.61	33.84
10-52100-52250	COMPUTER SUPPORT SERVICES	5,000.00	0.00	0.00	5,000.00	0.00
10-52100-52300	MATERIALS & SUPPLIES	8,500.00	2,438.14	1,061.87	6,061.86	28.68
10-52100-52310	FLEET MAINTENANCE	7,000.00	1,946.85	1,005.89	5,053.15	27.81
10-52100-53110	POSTAGE	800.00	29.85	0.00	770.15	3.73
10-52100-53210	DUES & SUBSCRIPTIONS	1,150.00	930.00	0.00	220.00	80.87
10-52100-53220	TRAINING, SAFETY & CERTIFICATI	5,700.00	1,364.97	20.97	4,335.03	23.95
10-52100-53230	AMMUNITION	4,500.00	273.68	0.00	4,226.32	6.08
10-52100-53300	UNIFORM SUPPLIES	7,800.00	6,665.75	0.00	1,134.25	85.46
10-52100-53400	FUEL MAINTENANCE	18,500.00	4,461.99	0.00	14,038.01	24.12
	POLICE	1,819,561.00	472,233.96	116,473.39	1,347,327.04	25.95

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
NORTH SHORE FIRE DEPT						
10-52200-52240	NORTH SHORE FIRE DEPARTMENT	887,638.00	468,262.00	0.00	419,376.00	52.75
10-52200-53760	FIRE INSURANCE DUES	27,450.00	0.00	0.00	27,450.00	0.00
	NORTH SHORE FIRE DEPT	915,088.00	468,262.00	0.00	446,826.00	51.17
BUILDING INSPECTION						
10-52400-51100	WAGES FT	20,000.00	20,000.00	0.00	0.00	100.00
10-52400-52500	BUILDING INSPECTIONS	52,250.00	18,963.49	4,587.82	33,286.51	36.29
	BUILDING INSPECTION	72,250.00	38,963.49	4,587.82	33,286.51	53.93
DEPT OF PUBLIC WORKS						
10-53000-51100	WAGES FT	295,381.00	98,790.34	25,756.77	196,590.66	33.45
10-53000-51110	OVERTIME	4,200.00	3,075.00	726.01	1,125.00	73.21
10-53000-51120	WAGES PT	27,000.00	642.31	195.00	26,357.69	2.38
10-53000-51170	HEALTH INSURANCE BUYOUT	8,610.00	2,627.10	782.55	5,982.90	30.51
10-53000-51190	DENTAL INSURANCE BUYOUT	286.00	63.38	18.88	222.62	22.16
10-53000-51400	LONGEVITY	636.00	0.00	0.00	636.00	0.00
10-53000-51500	WISCONSIN RETIREMENT SYSTEM	20,715.00	6,640.69	1,823.75	14,074.31	32.06
10-53000-51510	SOCIAL SECURITY	25,713.00	7,613.68	1,978.27	18,099.32	29.61
10-53000-51520	LIFE INSURANCE	511.00	171.66	36.75	339.34	33.59
10-53000-51530	HEALTH INSURANCE	62,330.00	31,684.00	6,651.71	30,646.00	50.83
10-53000-51540	DENTAL INSURANCE	1,155.00	636.00	133.53	519.00	55.06
10-53000-51800	RECRUITMENT	250.00	0.00	0.00	250.00	0.00
10-53000-52000	FACILITY MAINTENANCE & SUPPLIE	31,488.00	12,857.64	1,250.19	18,630.36	40.83
10-53000-52010	CLEANING & JANITORIAL SERVICES	9,963.00	3,811.87	1,899.49	6,151.13	38.26
10-53000-52020	HVAC MAINTENANCE	4,611.00	1,305.50	1,305.50	3,305.50	28.31
10-53000-52100	CONTRACTUAL SERVICES	42,270.00	5,744.84	4,839.95	36,525.16	13.59
10-53000-52160	ENGINEERING	11,600.00	8,552.48	0.00	3,047.52	73.73
10-53000-52200	UTILITIES	44,158.00	14,339.58	4,167.75	29,818.42	32.47
10-53000-52210	TELECOMMUNICATIONS	1,180.00	716.32	59.08	463.68	60.71
10-53000-52300	MATERIALS & SUPPLIES	7,450.00	1,291.84	125.95	6,158.16	17.34
10-53000-52310	FLEET MAINTENANCE	40,000.00	9,975.59	3,837.50	30,024.41	24.94
10-53000-52330	TOOLS	2,000.00	438.80	(485.00)	1,561.20	21.94
10-53000-53210	DUES & SUBSCRIPTIONS	650.00	528.00	0.00	122.00	81.23
10-53000-53220	TRAINING, SAFETY & CERTIFICATI	2,800.00	980.00	0.00	1,820.00	35.00
10-53000-53300	UNIFORM SUPPLIES	2,175.00	460.50	410.50	1,714.50	21.17
10-53000-53340	WINTER OPERATIONS	40,874.00	3,293.32	0.00	37,580.68	8.06
10-53000-53400	FUEL MAINTENANCE	33,000.00	10,951.93	4,325.13	22,048.07	33.19
10-53000-53500	EQUIPMENT REPLACEMENT	500.00	0.00	0.00	500.00	0.00
10-53000-53600	EQUIPMENT RENTAL	5,000.00	1,665.00	1,665.00	3,335.00	33.30
10-53000-53700	TIPPING FEES	80,000.00	17,995.96	4,886.37	62,004.04	22.49
10-53000-53770	YARD WASTE TUB GRINDING	12,785.00	0.00	0.00	12,785.00	0.00
10-53000-54000	STREET MAINTENANCE	7,810.00	0.00	0.00	7,810.00	0.00
10-53000-54500	SIGNAGE	5,750.00	552.27	142.77	5,197.73	9.60
10-53000-54600	FORESTRY & LANDSCAPING	8,500.00	0.00	0.00	8,500.00	0.00
	DEPT OF PUBLIC WORKS	841,351.00	247,405.60	66,533.40	593,945.40	29.41
NORTH SHORE LIBRARY						
10-55100-52270	NORTH SHORE LIBRARY	170,279.00	170,279.07	0.00	(0.07)	100.00
	NORTH SHORE LIBRARY	170,279.00	170,279.07	0.00	(0.07)	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
PARKS						
10-55200-51100	WAGES FT	5,600.00	1,271.43	200.00	4,328.57	22.70
10-55200-51510	SOCIAL SECURITY	398.00	97.27	15.30	300.73	24.44
10-55200-52300	MATERIALS & SUPPLIES	800.00	0.00	0.00	800.00	0.00
10-55200-52350	COMMUNITY EVENTS	15,000.00	3,086.75	0.00	11,913.25	20.58
	PARKS	21,798.00	4,455.45	215.30	17,342.55	20.44
	Expenditures	4,644,717.00	1,664,274.15	259,166.45	2,980,442.85	35.83
Fund 10 - GENERAL FUND:						
	TOTAL REVENUES	4,644,717.00	3,345,192.78	646,723.71	1,299,524.22	
	TOTAL EXPENDITURES	4,644,717.00	1,664,274.15	259,166.45	2,980,442.85	
	NET OF REVENUES & EXPENDITURES:	0.00	1,680,918.63	387,557.26	(1,680,918.63)	
	BEG. FUND BALANCE	1,696,002.53	1,696,002.53			
	END FUND BALANCE	1,696,002.53	3,376,921.16			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdg Used
Fund: 20 SANITARY SEWER FUND						
Account Category: Revenues						
PUBLIC CHARGES FOR SERVIC						
20-00000-46410	RESIDENTIAL SEWER	849,655.00	838,840.00	0.00	10,815.00	98.73
20-00000-46420	COMMERCIAL SEWER	148,696.00	41,334.11	0.00	107,361.89	27.80
20-00000-46425	POLICE LEASE REVENUE	5,498.00	0.00	0.00	5,498.00	0.00
	PUBLIC CHARGES FOR SERVIC	1,003,849.00	880,174.11	0.00	123,674.89	87.68
MISC REVENUE						
20-00000-48100	INTEREST	500.00	727.96	79.84	(227.96)	145.59
20-00000-48200	MISCELLANEOUS REVENUE	2,712.00	0.00	0.00	2,712.00	0.00
	MISC REVENUE	3,212.00	727.96	79.84	2,484.04	22.66
	Revenues	1,007,061.00	880,902.07	79.84	126,158.93	87.47
Account Category: Expenditures						
GENERAL SEWER						
20-51000-51100	WAGES FT	130,869.00	30,117.12	6,740.01	100,751.88	23.01
20-51000-51110	OVERTIME	0.00	95.25	0.00	(95.25)	100.00
20-51000-51170	HEALTH INSURANCE BUYOUT	1,395.00	83.96	25.01	1,311.04	6.02
20-51000-51190	DENTAL INSURANCE BUYOUT	95.00	1.35	0.00	93.65	1.42
20-51000-51400	LONGEVITY	291.00	0.00	0.00	291.00	0.00
20-51000-51500	WISCONSIN RETIREMENT SYSTEM	9,050.00	2,054.80	456.15	6,995.20	22.70
20-51000-51510	SOCIAL SECURITY	10,148.00	2,261.84	508.43	7,886.16	22.29
20-51000-51520	LIFE INSURANCE	267.00	46.23	8.77	220.77	17.31
20-51000-51530	HEALTH INSURANCE	21,405.00	2,699.57	299.67	18,705.43	12.61
20-51000-51540	DENTAL INSURANCE	446.00	55.69	6.77	390.31	12.49
20-51000-52100	CONTRACTUAL SERVICES	317,923.00	95,649.36	89,113.04	222,273.64	30.09
20-51000-52140	AUDIT SERVICES	4,180.00	3,722.49	3,261.01	457.51	89.05
20-51000-52160	ENGINEERING	11,600.00	3,589.98	0.00	8,010.02	30.95
20-51000-52200	UTILITIES	6,800.00	1,764.63	832.83	5,035.37	25.95
20-51000-52210	TELECOMMUNICATIONS	480.00	114.05	38.01	365.95	23.76
20-51000-52260	ADMINISTRATIVE FEES	50.00	50.00	0.00	0.00	100.00
20-51000-52300	MATERIALS & SUPPLIES	6,350.00	577.58	150.86	5,772.42	9.10
20-51000-52310	FLEET MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
20-51000-52320	LIFT STATION MAINTENANCE	16,500.00	1,902.54	0.00	14,597.46	11.53
20-51000-52330	TOOLS	1,000.00	132.88	0.00	867.12	13.29
20-51000-52340	DIGGERS HOTLINE	2,500.00	900.80	0.00	1,599.20	36.03
20-51000-53110	POSTAGE	400.00	0.00	0.00	400.00	0.00
20-51000-53220	TRAINING, SAFETY & CERTIFICATI	500.00	0.00	0.00	500.00	0.00
20-51000-53400	FUEL MAINTENANCE	4,000.00	0.00	0.00	4,000.00	0.00
20-51000-53500	EQUIPMENT REPLACEMENT	675.00	575.00	0.00	100.00	85.19
20-51000-53600	EQUIPMENT RENTAL-GENERAL FUND	21,200.00	21,200.00	0.00	0.00	100.00
20-51000-55100	GENERAL LIABILITY INSURANCE	1,431.00	1,866.36	0.00	(435.36)	130.42
20-51000-55130	WORKERS COMPENSATION	3,737.00	1,570.38	0.00	2,166.62	42.02
20-51000-55150	COMMERCIAL CRIME POLICY	93.00	38.24	0.00	54.76	41.12
20-51000-55160	PROPERTY INSURANCE	3,215.00	3,518.66	0.00	(303.66)	109.45
20-51000-55300	AUTO LIABILITY	2,761.00	3,496.34	0.00	(735.34)	126.63
20-51000-58010	CAPITAL PROJECTS	67,250.00	(23,803.93)	9,957.35	91,053.93	(35.40)
20-51000-58030	CAPITAL EQUIPMENT	35,575.00	0.00	0.00	35,575.00	0.00
	GENERAL SEWER	684,186.00	154,281.17	111,397.91	529,904.83	22.55

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 20 SANITARY SEWER FUND						
Account Category: Expenditures						
DEPRECIATION						
20-53000-57000	DEPRECIATION	79,815.00	0.00	0.00	79,815.00	0.00
	DEPRECIATION	79,815.00	0.00	0.00	79,815.00	0.00
DEBT						
20-58100-56180	PRINCIPAL REDEMPTION - BOND	195,000.00	0.00	0.00	195,000.00	0.00
20-58100-56210	INTEREST - BOND	48,060.00	10,940.19	1,025.19	37,119.81	22.76
	DEBT	243,060.00	10,940.19	1,025.19	232,119.81	4.50
	Expenditures	1,007,061.00	165,221.36	112,423.10	841,839.64	16.41
Fund 20 - SANITARY SEWER FUND:						
	TOTAL REVENUES	1,007,061.00	880,902.07	79.84	126,158.93	
	TOTAL EXPENDITURES	1,007,061.00	165,221.36	112,423.10	841,839.64	
	NET OF REVENUES & EXPENDITURES:	0.00	715,680.71	(112,343.26)	(715,680.71)	
	BEG. FUND BALANCE	2,341,704.10	2,341,704.10			
	END FUND BALANCE	2,341,704.10	3,057,384.81			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 22 STORMWATER UTILITY FUND						
Account Category: Revenues						
INTERGOVERNMENTAL						
22-00000-43210	INTERGOVERNMENTAL GRANTS	52,023.00	0.00	0.00	52,023.00	0.00
	INTERGOVERNMENTAL	52,023.00	0.00	0.00	52,023.00	0.00
PUBLIC CHARGES FOR SERVIC						
22-00000-44560	TREE PROGRAM	0.00	3,500.00	3,000.00	(3,500.00)	100.00
22-00000-46405	RESIDENTIAL STORMWATER	407,682.00	415,008.00	0.00	(7,326.00)	101.80
22-00000-46425	COMMERCIAL STORMWATER	156,840.00	39,616.43	0.00	117,223.57	25.26
22-00000-46430	RIGHT-OF-WAY MANAGEMENT	20,000.00	9,050.00	2,650.00	10,950.00	45.25
	PUBLIC CHARGES FOR SERVIC	584,522.00	467,174.43	5,650.00	117,347.57	79.92
	Revenues	636,545.00	467,174.43	5,650.00	169,370.57	73.39
Account Category: Expenditures						
DEPT OF PUBLIC WORKS						
22-51000-55110	AUTO LIABILITY	2,761.00	3,496.34	0.00	(735.34)	126.63
22-53000-51100	WAGES FT	130,869.00	26,929.71	8,459.24	103,939.29	20.58
22-53000-51110	OVERTIME	950.00	0.00	0.00	950.00	0.00
22-53000-51170	HEALTH INSURANCE BUYOUT	1,395.00	83.92	24.99	1,311.08	6.02
22-53000-51190	DENTAL INSURANCE BUYOUT	95.00	1.38	0.00	93.62	1.45
22-53000-51400	LONGEVITY	291.00	0.00	0.00	291.00	0.00
22-53000-51500	WISCONSIN RETIREMENT SYSTEM	9,050.00	1,840.30	578.37	7,209.70	20.33
22-53000-51510	SOCIAL SECURITY	10,220.00	2,020.20	630.20	8,199.80	19.77
22-53000-51520	LIFE INSURANCE	267.00	44.58	10.59	222.42	16.70
22-53000-51530	HEALTH INSURANCE	21,405.00	3,421.03	1,227.00	17,983.97	15.98
22-53000-51540	DENTAL INSURANCE	446.00	70.11	25.36	375.89	15.72
22-53000-52100	CONTRACTUAL SERVICES	13,692.00	11,701.66	710.96	1,990.34	85.46
22-53000-52140	AUDIT SERVICES	1,962.00	1,747.25	1,530.64	214.75	89.05
22-53000-52160	ENGINEERING	11,600.00	13,997.54	0.00	(2,397.54)	120.67
22-53000-52200	UTILITY EXPENSES	2,300.00	992.87	495.63	1,307.13	43.17
22-53000-52210	TELECOMMUNICATIONS	100.00	0.00	0.00	100.00	0.00
22-53000-52260	ADMINISTRATIVE FEES	50.00	50.00	0.00	0.00	100.00
22-53000-52300	MATERIALS & SUPPLIES	2,450.00	743.03	117.60	1,706.97	30.33
22-53000-52320	LIFT STATION MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
22-53000-53220	TRAINING, SAFETY & CERTIFICATI	500.00	0.00	0.00	500.00	0.00
22-53000-53270	CULVERT MATERIALS	42,900.00	0.00	0.00	42,900.00	0.00
22-53000-53280	LANDSCAPING MATERIALS	64,000.00	0.00	0.00	64,000.00	0.00
22-53000-53290	EXCAVATION AND DISPOSAL	17,500.00	0.00	0.00	17,500.00	0.00
22-53000-53400	FUEL MAINTENANCE	5,000.00	0.00	0.00	5,000.00	0.00
22-53000-53600	EQUIPMENT RENTAL	62,175.00	21,200.00	0.00	40,975.00	34.10
22-53000-55100	GENERAL LIABILITY INSURANCE	3,519.00	3,922.22	0.00	(403.22)	111.46
22-53000-55130	WORKERS COMPENSATION	3,737.00	1,570.38	0.00	2,166.62	42.02
22-53000-55150	COMMERCIAL CRIME POLICY	62.00	38.24	0.00	23.76	61.68
22-53000-55160	PROPERTY INSURANCE	3,026.00	3,311.68	0.00	(285.68)	109.44
	DEPT OF PUBLIC WORKS	414,322.00	97,182.44	13,810.58	317,139.56	23.46
TRANS TO OTHER FUND						
22-59200-59000	ADMINISTRATIVE/TRANSFER TO	72,048.00	72,048.00	0.00	0.00	100.00
	TRANS TO OTHER FUND	72,048.00	72,048.00	0.00	0.00	100.00
CAPITAL PROJECTS						

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 22 STORMWATER UTILITY FUND						
Account Category: Expenditures						
CAPITAL PROJECTS						
22-53000-53500	EQUIPMENT REPLACEMENT	39,175.00	575.00	0.00	38,600.00	1.47
22-53000-58010	CAPITAL PROJECTS	111,000.00	(20,062.51)	3,491.25	131,062.51	(18.07)
	CAPITAL PROJECTS	150,175.00	(19,487.51)	3,491.25	169,662.51	12.98
	Expenditures	636,545.00	149,742.93	17,301.83	486,802.07	23.52
Fund 22 - STORMWATER UTILITY FUND:						
	TOTAL REVENUES	636,545.00	467,174.43	5,650.00	169,370.57	
	TOTAL EXPENDITURES	636,545.00	149,742.93	17,301.83	486,802.07	
	NET OF REVENUES & EXPENDITURES:	0.00	317,431.50	(11,651.83)	(317,431.50)	
	BEG. FUND BALANCE	1,070,712.11	1,070,712.11			
	END FUND BALANCE	1,070,712.11	1,388,143.61			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 23 TAX INCREMENTAL FINANCING DISTRICT 1						
Account Category: Revenues						
TAXES						
23-00000-41101	TAX INCREMENT	8,217.00	0.00	0.00	8,217.00	0.00
	TAXES	8,217.00	0.00	0.00	8,217.00	0.00
MISC REVENUE						
23-00000-48200	MISCELLANEOUS REVENUE	25,000.00	4,702.50	0.00	20,297.50	18.81
	MISC REVENUE	25,000.00	4,702.50	0.00	20,297.50	18.81
	Revenues	33,217.00	4,702.50	0.00	28,514.50	14.16
Account Category: Expenditures						
GENERAL GOVERNMENT						
23-51000-52300	PROFESSIONAL SERVICES	150,000.00	6,588.50	0.00	143,411.50	4.39
	GENERAL GOVERNMENT	150,000.00	6,588.50	0.00	143,411.50	4.39
TRANS TO OTHER FUND						
23-59210-59000	TRANSFER OUT	15,000.00	15,000.00	0.00	0.00	100.00
	TRANS TO OTHER FUND	15,000.00	15,000.00	0.00	0.00	100.00
	Expenditures	165,000.00	21,588.50	0.00	143,411.50	13.08
Fund 23 - TAX INCREMENTAL FINANCING DISTRICT 1:						
	TOTAL REVENUES	33,217.00	4,702.50	0.00	28,514.50	
	TOTAL EXPENDITURES	165,000.00	21,588.50	0.00	143,411.50	
	NET OF REVENUES & EXPENDITURES:	(131,783.00)	(16,886.00)	0.00	(114,897.00)	
	BEG. FUND BALANCE	(69,425.17)	(69,425.17)			
	END FUND BALANCE	(201,208.17)	(86,311.17)			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdg't Used
Fund: 26 PUBLIC SAFETY COMMUNICATIONS						
Account Category: Revenues						
TAXES						
26-00000-41100	PROPERTY TAXES	316,779.00	316,779.00	0.00	0.00	100.00
	TAXES	316,779.00	316,779.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
26-00000-46220	INTERGOVERNMENTAL REVENUE	517,813.00	207,184.29	55,194.84	310,628.71	40.01
26-00000-47130	CONTRACT REVENUE	2,217,456.00	1,108,727.98	554,363.99	1,108,728.02	50.00
	INTERGOVERNMENTAL	2,735,269.00	1,315,912.27	609,558.83	1,419,356.73	48.11
MISC REVENUE						
26-00000-48100	CONSOLIDATED SERVICE BILLINGS	112,485.00	75,672.31	3,005.88	36,812.69	67.27
	MISC REVENUE	112,485.00	75,672.31	3,005.88	36,812.69	67.27
	Revenues	3,164,533.00	1,708,363.58	612,564.71	1,456,169.42	53.98
Account Category: Expenditures						
PUBLIC SAFETY COMM						
26-51000-51100	WAGES FT	1,773,538.00	487,232.75	133,575.88	1,286,305.25	27.47
26-51000-51110	OVERTIME	35,000.00	26,787.19	7,156.45	8,212.81	76.53
26-51000-51160	HOLIDAY PAY	36,928.00	2,385.36	979.20	34,542.64	6.46
26-51000-51170	HEALTH INSURANCE BUYOUT	16,800.00	7,128.51	2,275.00	9,671.49	42.43
26-51000-51190	DENTAL INSURANCE BUYOUT	544.00	200.12	64.19	343.88	36.79
26-51000-51400	LONGEVITY	3,110.00	0.00	0.00	3,110.00	0.00
26-51000-51500	WISCONSIN RETIREMENT SYSTEM	127,552.00	35,617.32	9,778.10	91,934.68	27.92
26-51000-51510	SOCIAL SECURITY	142,701.00	38,017.71	10,463.76	104,683.29	26.64
26-51000-51520	LIFE INSURANCE	2,808.00	1,109.71	226.74	1,698.29	39.52
26-51000-51530	HEALTH INSURANCE	377,691.00	136,170.89	26,884.78	241,520.11	36.05
26-51000-51540	DENTAL INSURANCE	7,628.00	2,673.78	544.89	4,954.22	35.05
26-51000-51800	RECRUITMENT	2,500.00	243.85	50.45	2,256.15	9.75
26-51000-52000	FACILITY MAINTENANCE & SUPPLIE	13,817.00	10,291.92	1,116.00	3,525.08	74.49
26-51000-52010	CLEANING & JANITORIAL SERVICES	12,688.00	4,793.17	2,031.07	7,894.83	37.78
26-51000-52100	CONTRACTUAL SERVICES	23,583.00	19,814.50	21.22	3,768.50	84.02
26-51000-52130	LEGAL COUNSEL-PERSONNEL	1,000.00	0.00	0.00	1,000.00	0.00
26-51000-52140	AUDIT SERVICES	1,962.00	1,747.24	1,530.64	214.76	89.05
26-51000-52200	UTILITIES	26,480.00	7,753.86	2,521.57	18,726.14	29.28
26-51000-52210	TELECOMMUNICATIONS	91,721.00	9,328.52	457.77	82,392.48	10.17
26-51000-52250	COMPUTER SUPPORT SERVICES	5,000.00	1,107.25	0.00	3,892.75	22.15
26-51000-52260	ADMINISTRATIVE FEES	860.00	616.00	0.00	244.00	71.63
26-51000-52300	MATERIALS & SUPPLIES	10,000.00	1,828.41	446.67	8,171.59	18.28
26-51000-52360	LICENSING & MAINTENANCE	276,806.00	296,291.94	7,193.99	(19,485.94)	107.04
26-51000-53110	POSTAGE	500.00	0.00	0.00	500.00	0.00
26-51000-53210	DUES & SUBSCRIPTIONS	2,500.00	580.71	0.00	1,919.29	23.23
26-51000-53220	TRAINING, SAFETY & CERTIFICATI	14,500.00	1,324.72	0.00	13,175.28	9.14
26-51000-53300	CLOTHING/EMPLOYEE EXPENSES	840.00	191.00	191.00	649.00	22.74
26-51000-53900	EMPLOYEE RECOGNITION	250.00	0.00	0.00	250.00	0.00
26-51000-55000	CONTINGENCY	19,918.00	0.00	0.00	19,918.00	0.00
26-51000-55100	GENERAL LIABILITY	6,142.00	6,724.10	0.00	(582.10)	109.48
26-51000-55130	WORKERS COMPENSATION	18,686.00	1,766.68	0.00	16,919.32	9.45
26-51000-55150	COMMERCIAL CRIME POLICY	124.00	73.65	0.00	50.35	59.40
26-51000-55160	PROPERTY INSURANCE	4,350.00	4,760.54	0.00	(410.54)	109.44

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 26 PUBLIC SAFETY COMMUNICATIONS						
Account Category: Expenditures						
PUBLIC SAFETY COMM						
	PUBLIC SAFETY COMM	3,058,527.00	1,106,561.40	207,509.37	1,951,965.60	36.18
TRANS TO OTHER FUND						
26-59217-59000	ADMINISTRATIVE/TRANSFER TO	106,006.00	106,006.00	0.00	0.00	100.00
	TRANS TO OTHER FUND	106,006.00	106,006.00	0.00	0.00	100.00
	Expenditures	3,164,533.00	1,212,567.40	207,509.37	1,951,965.60	38.32
Fund 26 - PUBLIC SAFETY COMMUNICATIONS:						
	TOTAL REVENUES	3,164,533.00	1,708,363.58	612,564.71	1,456,169.42	
	TOTAL EXPENDITURES	3,164,533.00	1,212,567.40	207,509.37	1,951,965.60	
	NET OF REVENUES & EXPENDITURES:	0.00	495,796.18	405,055.34	(495,796.18)	
	BEG. FUND BALANCE	781,049.83	781,049.83			
	END FUND BALANCE	781,049.83	1,276,846.01			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 30 LONG TERM FINANCIAL FUND						
Account Category: Revenues						
TAXES						
30-00000-41100	PROPERTY TAXES	839,601.00	839,601.00	0.00	0.00	100.00
	TAXES	839,601.00	839,601.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
30-00000-47115	B SERIES ADMIN FEE	11,000.00	0.00	0.00	11,000.00	0.00
	INTERGOVERNMENTAL	11,000.00	0.00	0.00	11,000.00	0.00
OTHER FINANCING SOURCES						
30-00000-49250	TRANSFER FROM STORMWATER FUND	72,048.00	72,048.00	0.00	0.00	100.00
	OTHER FINANCING SOURCES	72,048.00	72,048.00	0.00	0.00	100.00
	Revenues	922,649.00	911,649.00	0.00	11,000.00	98.81
Account Category: Expenditures						
DEBT						
30-58100-52150	MADACC	1,770.00	202.48	202.48	1,567.52	11.44
30-58100-55950	PAYMENT TO ESCROW AGENT	6,500.00	1,200.00	0.00	5,300.00	18.46
30-58100-56100	2021A GENERAL OBLIGATION	190,000.00	0.00	0.00	190,000.00	0.00
30-58100-56110	NSFD STATION	48,885.00	30,656.00	0.00	18,229.00	62.71
30-58100-56190	2016 GENERAL OBLIGATION	135,000.00	135,000.00	0.00	0.00	100.00
30-58100-56200	2018 GENERAL OBLIGATION	90,000.00	90,000.00	0.00	0.00	100.00
30-58100-56210	INTEREST ON BOND	133,558.00	52,110.00	31,290.00	81,448.00	39.02
30-58100-56240	2021 B GO DEBT	320,000.00	0.00	0.00	320,000.00	0.00
	DEBT	925,713.00	309,168.48	31,492.48	616,544.52	33.40
	Expenditures	925,713.00	309,168.48	31,492.48	616,544.52	33.40
Fund 30 - LONG TERM FINANCIAL FUND:						
	TOTAL REVENUES	922,649.00	911,649.00	0.00	11,000.00	
	TOTAL EXPENDITURES	925,713.00	309,168.48	31,492.48	616,544.52	
	NET OF REVENUES & EXPENDITURES:	(3,064.00)	602,480.52	(31,492.48)	(605,544.52)	
	BEG. FUND BALANCE	564,629.77	564,629.77			
	END FUND BALANCE	561,565.77	1,167,110.29			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As Of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 40 POLICE CAPITAL						
Account Category: Revenues						
TAXES						
40-00000-41100	PROPERTY TAXES	169,029.00	169,029.00	0.00	0.00	100.00
40-00000-41130	FIRE & RESCUE PROPERTY TAXES	42,025.00	42,025.00	0.00	0.00	100.00
	TAXES	211,054.00	211,054.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
40-00000-43215	POLICE REVENUE	17,000.00	17,000.00	0.00	0.00	100.00
	INTERGOVERNMENTAL	17,000.00	17,000.00	0.00	0.00	100.00
LICENSES & PERMITS						
40-00000-44350	CELL TOWER FEES	0.00	3,500.00	0.00	(3,500.00)	100.00
	LICENSES & PERMITS	0.00	3,500.00	0.00	(3,500.00)	100.00
MISC REVENUE						
40-00000-48310	EQUIPMENT SALE PROCEEDS	0.00	2,399.25	0.00	(2,399.25)	100.00
	MISC REVENUE	0.00	2,399.25	0.00	(2,399.25)	100.00
	Revenues	228,054.00	233,953.25	0.00	(5,899.25)	102.59
Account Category: Expenditures						
CAPITAL PROJECTS						
40-91000-58020	CAPITAL LEASE	5,498.00	5,498.00	0.00	0.00	100.00
40-91000-58030	CAPITAL EQUIPMENT	222,556.00	10,258.00	0.00	212,298.00	4.61
	CAPITAL PROJECTS	228,054.00	15,756.00	0.00	212,298.00	6.91
	Expenditures	228,054.00	15,756.00	0.00	212,298.00	6.91
Fund 40 - POLICE CAPITAL:						
	TOTAL REVENUES	228,054.00	233,953.25	0.00	(5,899.25)	
	TOTAL EXPENDITURES	228,054.00	15,756.00	0.00	212,298.00	
	NET OF REVENUES & EXPENDITURES:	0.00	218,197.25	0.00	(218,197.25)	
	BEG. FUND BALANCE	38,886.25	38,886.25			
	END FUND BALANCE	38,886.25	257,083.50			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As Of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 41 DEPARTMENT OF PUBLIC WORKS						
Account Category: Revenues						
TAXES						
41-00000-41100	PROPERTY TAXES	79,695.00	79,695.00	0.00	0.00	100.00
	TAXES	79,695.00	79,695.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
41-00000-43210	INTERGOVERNMENTAL GRANTS	0.00	25,990.03	0.00	(25,990.03)	100.00
	INTERGOVERNMENTAL	0.00	25,990.03	0.00	(25,990.03)	100.00
PUBLIC CHARGES FOR SERVIC						
41-00000-44350	CELL TOWER FEES	0.00	4,637.80	0.00	(4,637.80)	100.00
41-00000-46320	GARBAGE CONTAINER & FEES	8,500.00	2,076.50	878.50	6,423.50	24.43
41-00000-46725	MAILBOX REPLACEMENT	0.00	1,200.00	200.00	(1,200.00)	100.00
	PUBLIC CHARGES FOR SERVIC	8,500.00	7,914.30	1,078.50	585.70	93.11
MISC REVENUE						
41-00000-48200	MISCELLANEOUS REVENUE	124,244.00	29,484.67	12,892.01	94,759.33	23.73
41-00000-48260	INSURANCE AWARDS/DIVIDENDS	5,000.00	0.00	0.00	5,000.00	0.00
41-00000-48310	EQUIPMENT SALES	0.00	4,746.39	0.00	(4,746.39)	100.00
	MISC REVENUE	129,244.00	34,231.06	12,892.01	95,012.94	26.49
	Revenues	217,439.00	147,830.39	13,970.51	69,608.61	67.99
Account Category: Expenditures						
CAPITAL PROJECTS						
41-91000-58010	CAPITAL PROJECTS	586,150.00	177,313.85	43,491.29	408,836.15	30.25
41-91000-58030	CAPITAL EQUIPMENT	221,100.00	1,446.00	1,446.00	219,654.00	0.65
	CAPITAL PROJECTS	807,250.00	178,759.85	44,937.29	628,490.15	22.14
	Expenditures	807,250.00	178,759.85	44,937.29	628,490.15	22.14
Fund 41 - DEPARTMENT OF PUBLIC WORKS:						
	TOTAL REVENUES	217,439.00	147,830.39	13,970.51	69,608.61	
	TOTAL EXPENDITURES	807,250.00	178,759.85	44,937.29	628,490.15	
	NET OF REVENUES & EXPENDITURES:	(589,811.00)	(30,929.46)	(30,966.78)	(558,881.54)	
	BEG. FUND BALANCE	1,753,066.50	1,753,066.50			
	END FUND BALANCE	1,163,255.50	1,722,137.04			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 42 ADMIN SERVICES CAPITAL						
Account Category: Revenues						
TAXES						
42-00000-41100	PROPERTY TAXES	73,689.00	73,689.00	0.00	0.00	100.00
	TAXES	73,689.00	73,689.00	0.00	0.00	100.00
	Revenues	73,689.00	73,689.00	0.00	0.00	100.00
Account Category: Expenditures						
CAPITAL PROJECTS						
42-91000-55190	GASB 45/ACCRUED BENEFIT OBLIGATIONS	93,689.00	31,759.24	866.44	61,929.76	33.90
42-91000-58010	CAPITAL PROJECTS	35,000.00	0.00	0.00	35,000.00	0.00
42-91000-58030	CAPITAL EQUIPMENT	20,000.00	0.00	0.00	20,000.00	0.00
	CAPITAL PROJECTS	148,689.00	31,759.24	866.44	116,929.76	21.36
	Expenditures	148,689.00	31,759.24	866.44	116,929.76	21.36
Fund 42 - ADMIN SERVICES CAPITAL:						
	TOTAL REVENUES	73,689.00	73,689.00	0.00	0.00	
	TOTAL EXPENDITURES	148,689.00	31,759.24	866.44	116,929.76	
	NET OF REVENUES & EXPENDITURES:	(75,000.00)	41,929.76	(866.44)	(116,929.76)	
	BEG. FUND BALANCE	650,062.34	650,062.34			
	END FUND BALANCE	575,062.34	691,992.10			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdgt Used
Fund: 46 PUBLIC SAFETY COMM CAPITAL						
Account Category: Revenues						
TAXES						
46-00000-41100	PROPERTY TAXES	23,067.00	23,067.00	0.00	0.00	100.00
	TAXES	23,067.00	23,067.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
46-00000-43210	INTERGOVERNMENTAL GRANTS	630,904.00	0.00	0.00	630,904.00	0.00
46-00000-47110	CONTRACT REVENUE	161,469.00	161,469.00	0.00	0.00	100.00
	INTERGOVERNMENTAL	792,373.00	161,469.00	0.00	630,904.00	20.38
	Revenues	815,440.00	184,536.00	0.00	630,904.00	22.63
Account Category: Expenditures						
CAPITAL PROJECTS						
46-91000-58010	CAPITAL PROJECTS	65,000.00	45,511.56	0.00	19,488.44	70.02
46-91000-58030	CAPITAL EQUIPMENT	848,045.00	310,428.23	123,843.25	537,616.77	36.61
	CAPITAL PROJECTS	913,045.00	355,939.79	123,843.25	557,105.21	38.98
	Expenditures	913,045.00	355,939.79	123,843.25	557,105.21	38.98
Fund 46 - PUBLIC SAFETY COMM CAPITAL:						
	TOTAL REVENUES	815,440.00	184,536.00	0.00	630,904.00	
	TOTAL EXPENDITURES	913,045.00	355,939.79	123,843.25	557,105.21	
	NET OF REVENUES & EXPENDITURES:	(97,605.00)	(171,403.79)	(123,843.25)	73,798.79	
	BEG. FUND BALANCE	605,344.56	605,344.56			
	END FUND BALANCE	507,739.56	433,940.77			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 04/30/2024

GL Number	Description	2024 Amended Budget	YTD Balance 04/30/2024	Activity For 04/30/2024	Available Balance 04/30/2024	% Bdg't Used
Fund: 50 LIBRARY FUND						
Account Category: Revenues						
INTERGOVERNMENTAL						
50-00000-47400	JOINT LIBRARY RECEIVABLES	978,936.00	574,607.29	202,164.11	404,328.71	58.70
	INTERGOVERNMENTAL	978,936.00	574,607.29	202,164.11	404,328.71	58.70
MISC REVENUE						
50-00000-47410	LIBRARY COPY FEES	4,500.00	1,291.49	464.11	3,208.51	28.70
50-00000-47420	LIBRARY FINES	12,000.00	3,482.30	817.77	8,517.70	29.02
50-00000-47430	NET LENDER REVENUE	140.00	4.00	0.00	136.00	2.86
50-00000-47440	MISC REVENUE	0.00	137.30	6.75	(137.30)	100.00
50-00000-47450	LOST BOOK REVENUE	2,500.00	1,747.05	60.57	752.95	69.88
50-00000-47500	DONATIONS	0.00	12.94	0.00	(12.94)	100.00
50-00000-47600	FRIENDS OF THE LIBRARY-CREDIT CARD S	47,500.00	271.40	14.00	47,228.60	0.57
	MISC REVENUE	66,640.00	6,946.48	1,363.20	59,693.52	10.42
NORTH SHORE LIBRARY						
50-00000-43710	INTERGOVERNMENTAL GRANT	10,000.00	0.00	0.00	10,000.00	0.00
	NORTH SHORE LIBRARY	10,000.00	0.00	0.00	10,000.00	0.00
	Revenues	1,055,576.00	581,553.77	203,527.31	474,022.23	55.09
Account Category: Expenditures						
NORTH SHORE LIBRARY						
50-61000-51100	FULL TIME SALARIES	341,861.00	115,785.76	31,481.60	226,075.24	33.87
50-61000-51120	PART TIME SALARIES	214,214.00	52,534.27	14,498.76	161,679.73	24.52
50-61000-51170	HEALTH INSURANCE BUYOUT	6,000.00	1,678.55	500.01	4,321.45	27.98
50-61000-51190	DENTAL INSURANCE BUYOUT	800.00	190.16	56.64	609.84	23.77
50-61000-51500	WISCONSIN RETIREMENT	25,000.00	7,989.24	2,172.24	17,010.76	31.96
50-61000-51510	SOCIAL SECURITY	47,300.00	12,689.54	3,470.34	34,610.46	26.83
50-61000-51520	LIFE INSURANCE	900.00	456.29	91.26	443.71	50.70
50-61000-51530	HEALTH INSURANCE	57,753.00	24,036.60	4,807.32	33,716.40	41.62
50-61000-51540	DENTAL INSURANCE	979.00	401.10	80.20	577.90	40.97
50-61000-51550	UNFUNDED LIABILITY-WRS	15,050.00	0.00	0.00	15,050.00	0.00
50-61000-52000	FACILITY MAINTENANCE & SUPPLIE	3,900.00	771.15	553.16	3,128.85	19.77
50-61000-52010	CLEANING & JANITORIAL SERVICES	26,400.00	6,837.82	2,100.00	19,562.18	25.90
50-61000-52020	HVAC MAINTENANCE	3,000.00	1,055.00	0.00	1,945.00	35.17
50-61000-52100	CONTRACTUAL SERVICES	28,982.00	26,401.14	347.16	2,580.86	91.09
50-61000-52110	LEGAL COUNSEL	2,500.00	0.00	0.00	2,500.00	0.00
50-61000-52200	UTILITIES	40,000.00	11,048.73	3,354.99	28,951.27	27.62
50-61000-52210	TELECOMMUNICATIONS	4,000.00	1,201.32	400.44	2,798.68	30.03
50-61000-52270	SYSTEM EXPENSE MCFLS	36,100.00	34,100.00	0.00	2,000.00	94.46
50-61000-52290	BANKING FEES	150.00	0.00	0.00	150.00	0.00
50-61000-52300	MATERIALS & SUPPLIES	8,500.00	997.27	8.99	7,502.73	11.73
50-61000-52400	MISC COLLECTION MATERIALS	1,000.00	0.00	0.00	1,000.00	0.00
50-61000-52410	PERIODICALS	7,325.00	6,774.66	978.30	550.34	92.49
50-61000-52420	ADULT BOOKS	26,000.00	9,455.73	4,663.48	16,544.27	36.37
50-61000-52430	JUVENILE BOOKS	18,000.00	3,746.56	1,399.08	14,253.44	20.81
50-61000-52440	ADULT MEDIA	6,500.00	798.31	231.89	5,701.69	12.28
50-61000-52450	JUVENILE MEDIA	3,500.00	158.56	87.32	3,341.44	4.53
50-61000-52460	LOST BOOKS REPLACEMENTS	5,000.00	775.96	136.24	4,224.04	15.52
50-61000-52470	ADULT PROGRAMMING	3,000.00	680.66	55.67	2,319.34	22.69



Community Impact Report

April 2024

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

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Bond Rating	Aa	Aa	Aa	Aa	●
GFOA Budget	Yes	Submitted	Yes	Yes	●
GFOA ACFR	Yes	No	Yes	Yes	●
Grant \$	\$1,067,833	\$10,500	\$594,889	\$300,000	●
Fund Balance	53%	37%	33%	40%	●

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Property Status	81	27	111	120	●
ICMA CPM	n/a	n/a	Yes	Yes	●
Total Permits	636	176	567	400	●
WComp Mod	0.81	0.81	0.89	1.0	●

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

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Meetings/Events	71	20	65	55	●
Ordinances	12	6	12	15	●
Resolutions	22	8	30	25	●
myBlue Contacts	862	557	424	N/A	●

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Drop Off Day Cars	1,045	383	837	800	●
Codes Enforced	256	114	213	N/A	●
Votes Cast	3,820	1	4,375	7,250	●
Elections	2	1,400	2.8	2	●

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

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Buzz open rate	70%	70%	63%	65%	●
Website Visits	68,752	13,158	57,376	40,000	●
Social Media	312,633	26,763	329,553	350,000	●
Newsletter	12	4	12	12	●

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
SCF Requests	2,723	796	2,535	2,700	●
SCF DTA	0.3	0.4	.78	1	●
SCF DTC	4.1	2.9	10.62	7	●
SCF SLA%	88%	87%	78.8%	90%	●

SERVICE EXCELLENCE: Provide solution-based innovative services.

Metric	2023 Total	2024 YTD	5 Year Average	Status
Dispatch Time	48 sec.	45 sec.	43 sec	●
Dispatch Calls	100,569	21,700	104,695	●
911 Calls	21,734	6,704	25,878	●
BCC Train Hrs.	8,575	1,034	3,579	●
Call Reviews	98%	98%	98%	●
Calls for Police	8,666	3,367	5,855	●
Police Accred.	Yes	Yes	Yes	●

Metric	2023 Total	2024 YTD	5 Year Average	Status
Police Calls	77,390	24,763	72,874	●
Fire Calls	12,355	4,104	10,106	●
EMD Use	8,212	2,774	N/A	●
Miles Patrolled	71,750	32,170	96,278	●
Traffic Stops	2,020	614	2,020	●
Citations	848	373	880	●

SUSTAINABLE RESILIENCE: Provide environmental stewardship and promote future resilience.

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Garbage Tons	1,205	354	1,219	1,200	●
Recycling Tons	409	126	452	500	●
Yard Waste (yds)	2,090	183	1,948	2,500	●
Special Pickups	158	40	153	165	●
Diversion Rate	25%	26%	27%	30%	●

Metric	2023 Total	2024 YTD	5 Year Average	Target	Status
Culvert Replaced	58	0	42	30	●
Rx Drugs (lbs)	536	116	482	450	●
Tree City USA	Yes	Yes	Yes	Yes	●
Sewer Cleaned	26,902	0	23,497	26,000	●
Bird City USA	Yes	Yes	Yes	Yes	●

* = per year data unavailable



Administrative Services

April 2024

Highlights and Accomplishments

- The Presidential Preference and Spring Election were held on April 2.
 - Absentee Applications – 796
 - Absentee Returned – 654
 - Percent of total voters voted by absentee – 19.71%
 - Total Number of Voters – 1,400 (42%)
- Filed several annual reports with the Wisconsin Department of Revenue.
- Completed quarterly invoicing for commercial sewer and stormwater.
- Attended Treasurer Conference.

Metric	Measure	YTD%	Measure	YTD%
General Fund	Revenue	72.0%	Expenditure	35.8%
BCC	Revenue	53.9%	Expenditure	38.3%

Metric	Measure	YTD%	Measure	YTD%
Sanitary Sewer	Revenue	87.4%	Expenditure	16.4%
Storm Water	Revenue	73.4%	Expenditure	23.5%

Metric	Measurement	2023 Total	2024 YTD	5 Year Average	Target	Status (comp. 5 yr avg)
Grants Awarded	\$	\$1,067,833	\$10,500	\$594,880	\$300,000	
Property Status	Number	81	27	111	120	
Total Permits	Number	636	176	567	400	
Public Meetings	Number	40	15	45	55	
Ordinances	Number	12	6	12	10	
Resolutions	Number	22	8	30	25	
Communications Reach	Digital Interactions	312,633	26,763	329,553	350,000	
SCF Created	Number	2,723	796	2,535	2,700	
SCF DTA	Number	0.3	0.4	0.5	1	
SCF DTC	Number	4.1	2.9	9.88	7	
SCF SLA Days	% in SLA	88%	87%	82%	90%	
Elections	Number	2	1	2.8	4	
Votes Cast	Number	3,820	1,400	4,375	7,250	



Department of Public Works

April 2024

Highlights and Accomplishments

- The DPW crew completed removal of 6 trees in the right-of-way that were dead or dying.
- Yard waste collections started for the season and the crew hosted the annual Clean Up Day which was well attended.
- The North Shore East planter was planted out and construction had started on the Port Washington Road planter.
- Ellsworth Park pavilion was opened to the public.
- Random sink holes have popped up in various areas of the community. The crew has worked to repair them. The main cause has been failed buried steel pipes.
- Monthly lift station maintenance has been completed.

Metric	Measurement	2023 Total	2024 YTD	5 Year Average	Target	Status (comp. 5 yr avg)
Garbage Collected	Tons	1,205	354	1,219	1,200	
Recycling Collected	Tons	409	126	452	500	
Diversion Rate	=Rec/(Rec+Garb)	25%	26%	27%	30%	
Yard Waste Collection	Stops	8,878	1,198	8,186	7,500	
Yard Waste Collected	Yards	2,090	183	1,948	2,500	
Recycling/ Clean Up Day Participants	Cars	1,045	383	837	800	
Access Bayside Requests	Requests Closed	995	160	749	700	
Special Pickups	Pickups	158	40	153	165	
Mulch Deliveries	Deliveries	38	16	45	60	
Mulch Delivered	Yards	285	120	283	500	
Sewer Main Cleaned	Feet	26,902	0	23,497	26,000	
Manholes Inspected	Manholes	125	0	27	120	
Ditch Line	Feet	5,488	0	6,399	5,000	
Culvert Replacement	Culverts	62	0	42	30	
Tree Removal	Trees	15	6	149	<10	
Trees Planted	Trees	46	0	90	50	



Bayside Communications Center

April 2024

Key Highlights and Accomplishments

- BCC telecommunicator Moss and Supervisor Reed have signed up to be members of the Telecommunicators Emergency Response Team.
- BCC Supervisory team met to review the updates to the training manual for new hires.
- BCC Supervisors Gannett and Reed attended the Suburban Mutual Aid Response Team training in Waukesha this month.
- BCC staff completed training on Altered Level of Consciousness calls relating to Emergency Medical Dispatching.

Metric	Measurement	2023 Total	2024 YTD	5 Year Average	Status (comp. 5 yr. avg)
Total Phone Calls	Calls	100,569	21,700	104,695	
911 Calls	Calls	21,734	6,704	25,878	
911 Hang Ups	Hang Ups	2,937	712	2,937*	
Answer Time	Seconds	4	4	4	
Dispatch Time	Seconds	48	45	43	
Police Calls	Calls	77,390	24,769	72,874*	
Fire Calls	Calls	12,355	4,104	10,106*	
EMD Protocol Use	Number of Calls	8,212	2,774	N/A	
Request for Police	Requests	3,155	1,107	2,840	
Traffic Stops	Number of Stops	19,512	6,914	17,792	
Training Hours	Hours	8,575	1,034	3,579	
Call Reviews	%	98%	98%	98%	
Text to 911	Number of sessions	214	212	n/a	



Police Department

April 2024

Highlights and Accomplishments

- The Police Department was officially informed that the Wisconsin Law Enforcement Accreditation Group (WILEAG) finished assessing our compliance with WILEAG CORE accreditation standards. The WILEAG Board unanimously approved the re-verification of the Department’s accreditation for another three years.
- Six candidates for the vacant Lieutenant position completed in-person interviews on April 4th. The in-person process included presenting a previously selected topic to a panel, an interview with Village of Bayside Department Heads, an interview with a panel of Law Enforcement Command Staff comprised of officers from agencies outside of Bayside, and an individual interview with Chief Liebenthal. From this, the candidate pool has narrowed to 2 candidates.
- Officer Dills and Officer Bunting attended training for the North Shore Mobile Field Force. This training focused on unified response to civil disturbances and was done collaboratively with other field force/crowd control groups from law enforcement throughout Milwaukee County.
- Officer Dills arrested the same subject two times this month for felony level offenses of Operating While Intoxicated. Both offenses are still pending in the court system.
- An analysis of speed data collected from speed feedback signs on Brown Deer Road, Lake Drive, and Port Washington Road for April 2024 revealed that the average vehicle speed at each location was within one mile per hour of the posted speed limit.

Metric	Measurement	2023 Total	2024 YTD	5 Year Average	Status (comp. 5 yr avg)
Calls for Service	Calls	8,666	3,367	5,855	○
Community Engagement / myBlue Sector Activity	Contacts	862	557	424	●
Traffic Stops	Stops	2,020	614	2,020	○
Citations	Citations	848	373	880	○
Warnings	Warnings	1,157	325	948	○
Arrests	Arrests	81	23	117	○
Ordinance Enforcement	Tickets Issued	34	14	56	○
Crimes Against Persons	Count	4	0	7	○
Crimes Against Property	Count	29	2	55	○
Crimes Against Society	Count	21	1	34	○
Reports Written	# Written	742	193	851	○
Patrol Miles Driven	# Miles	71,750	32,170	96,278	●
Code Enforcement	Notices Issued	256	114	213	○
Business/ Vacation Checks	# Performed	1,793	631	1,719	●
Crime Prevention	Notices Given	248	99	275	●
Alarm Calls	Count	64	29	83	○
Accidents Investigated	Count	61	13	60	○
Outside Agency Assists	Count	246	88	262	○
Field Interviews Conducted	Contacts	83	10	99	○
Speed Sign Deployment	Location Count	42	12	28	●
Rx Drugs Collected	Pounds	536	116	482	●



2023 Financial Highlights Presented to the Village of Bayside

Presented by:
Wendi M. Unger, CPA, Partner



Audit Results

- **Audit Objective**
 - The objective of our audit was to express our opinion on the financial statements of the Village of Bayside as December 31, 2023.
- **Our Opinion**
 - An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2023.
 - The financial statements are fairly presented in accordance with generally accepted accounting principles.
 - All accounting principles have been applied consistently with prior years.
 - All appropriate disclosures have been properly reflected in the financial statements.

Summary Financial Information

Results of Operations

	General Fund	Consolidated Dispatch	Debt Service	Capital Projects	DPW Capital Projects	Stormwater Fund	TID #1 Fund
Revenues and other sources	\$ 5,645,645	\$ 3,141,094	\$ 1,087,233	\$ 533,528	\$ 444,379	\$ 638,923	\$ 24,605
Expenditures and other uses	<u>4,814,896</u>	<u>2,855,561</u>	<u>1,047,717</u>	<u>362,994</u>	<u>406,281</u>	<u>720,705</u>	<u>93,287</u>
Excess (deficiency)	830,749	285,533	39,516	170,534	38,098	(81,782)	(68,682)
Fund balance							
Beginning of year	<u>1,696,003</u>	<u>781,050</u>	<u>564,630</u>	<u>1,294,293</u>	<u>1,753,067</u>	<u>1,070,712</u>	<u>(69,425)</u>
End of year	<u>\$ 2,526,752</u>	<u>\$ 1,066,583</u>	<u>\$ 604,146</u>	<u>\$ 1,464,827</u>	<u>\$ 1,791,165</u>	<u>\$ 988,930</u>	<u>\$ (138,107)</u>
Fund Balance consist of:							
Nonspendable	\$ 19,982	\$ 77,657	\$ -	\$ -	\$ -	\$ 975	\$ -
Restricted	-	-	604,146	-	-	-	-
Committed	-	988,926	-	1,464,827	1,791,165	987,955	-
Unassigned (deficit)	<u>2,506,770</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(138,107)</u>
Total	<u>\$ 2,526,752</u>	<u>\$ 1,066,583</u>	<u>\$ 604,146</u>	<u>\$ 1,464,827</u>	<u>\$ 1,791,165</u>	<u>\$ 988,930</u>	<u>\$ (138,107)</u>



Summary Financial Information (cont.)

Results of Operations

	Sewer Utility
Revenues and contributions	<u>\$ 1,021,197</u>
Expenses and transfers	<u>805,638</u>
Income	215,559
Net Position	
Beginning of year	<u>2,341,705</u>
End of year	<u><u>\$ 2,557,264</u></u>



Other Information

- **Total long-term obligations outstanding at December 31, 2023**
 - \$7,765,164 of governmental activities debt
 - \$2,319,761 of business-type activities debt
- **Debt capacity**
 - Ability to borrow up to 5% of equalized value (\$45,530,175) total general obligation debt outstanding at December 31, 2023 was \$8,080,000.

Required Communication

- **Reporting and Insights from 2023 Audit**
 - Material weakness identified
 - Other comments and recommendations
 - Informational points
 - Two-way communication regarding your audit
 - Required communication to those charged with governance

Conclusion and Questions

It is a pleasure to serve you. While we work with the Village's management and staff in reviewing the financial data and preparing the financial statements, our contract is with the Board and our responsibility is to report to the Board. Accordingly, if any Board member has any questions or comments concerning our audit, the financial statements, any of the reports presented, or any thing else covered, please contact me at 414.777.5423 or at the following email address wendi.unger@bakertilly.com.





Reporting and insights from 2023 audit:

Village of Bayside

December 31, 2023

Executive summary

May 6, 2024

To the Village Board
Village of Bayside

We have completed our audit of the financial statements of the Village of Bayside (the Village) for the year ended December 31, 2023, and have issued our report thereon dated May 6, 2024. This letter presents communications required by our professional standards.

Your audit should provide you with confidence in your financial statements. The audit was performed based on information obtained from meetings with management, data from your systems, knowledge of your Village's operating environment and our risk assessment procedures. We strive to provide you clear, concise communication throughout the audit process and of the final results of our audit.

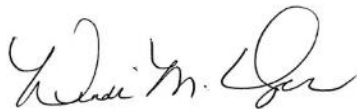
Additionally, we have included information on key risk areas the Village of Bayside should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

If you have questions at any point, please connect with us:

- Wendi Unger, CPA, Partner: wendi.unger@bakertilly.com or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP



Wendi Unger, CPA, Partner

THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.

BAKER TILLY US, LLP, TRADING AS BAKER TILLY, IS A MEMBER OF THE GLOBAL NETWORK OF BAKER TILLY INTERNATIONAL LTD., THE MEMBERS OF WHICH ARE SEPARATE AND INDEPENDENT LEGAL ENTITIES.

Responsibilities

Our responsibilities

As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of the Village Board:
 - Are free from material misstatement
 - Present fairly, in all material respects and in accordance with accounting principles generally accepted in the United States of America
- Our audit does not relieve management or the Village Board of their responsibilities.

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of the Village Board, including:

- Internal control matters
- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant unusual transactions
- Significant difficulties encountered
- Disagreements with management
- Circumstances that affect the form and content of the auditors' report
- Audit consultations outside the engagement team
- Corrected and uncorrected misstatements
- Other audit findings or issues

Audit status

Significant changes to the audit plan

There were no significant changes made to either our planned audit strategy or to the significant risks and other areas of emphasis identified during the performance of our risk assessment procedures.

Audit approach and results

Planned scope and timing

Audit focus

Based on our understanding of the Village and environment in which you operate, we focused our audit on the following key areas:

- Key transaction cycles
- Areas with significant estimates
- Implementation of new standards – GASB 96

Our areas of audit focus were informed by, among other things, our assessment of materiality. Materiality in the context of our audit was determined based on specific qualitative and quantitative factors combined with our expectations about the Village's current year results.

Key areas of focus and significant findings

Significant risks of material misstatement

A significant risk is an identified and assessed risk of material misstatement that, in the auditor's professional judgment, requires special audit consideration. Within our audit, we focused on the following areas below.

Significant risk areas	Testing approach	Conclusion
Management override of controls	Incorporate unpredictability into audit procedures, emphasize professional skepticism and utilize audit team with industry expertise	Procedures identified provided sufficient evidence for our audit opinion
Improper revenue recognition due to fraud	Confirmation or validation of certain revenues supplemented with detailed predictive analytics based on non-financial data and substantive testing of related receivables	Procedures identified provided sufficient evidence for our audit opinion

Other areas of emphasis

We also focused on other areas that did not meet the definition of a significant risk, but were determined to require specific awareness and a unique audit response.

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension and OPEB liabilities	Long-term debt
Capital assets including infrastructure	Net position and fund balance calculations	Financial reporting and required disclosures

Internal control matters

We considered the Village's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis.

A material weakness is a deficiency or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We identified the following deficiencies as material weaknesses:

- **Missing key controls**

There are certain controls that are not currently in place related to significant transaction cycles. As a result, there is a risk that erroneous or unauthorized transactions or misstatements could occur without the knowledge of management or the governing body. Our recommendations for strengthening controls are listed below.

Controls over accounts payable/disbursements

- Persons processing accounts payable and those with access to the system should be separate from those ordering or receiving goods or services.

Controls over payroll

- Persons preparing the payroll should be independent of other personnel duties or restricted from access to the payroll account.

Controls over property taxes

- Bank reconciliations for the tax account should be performed by someone independent of the tax collection process.

Controls over monthly and year-end accounting

- Account reconciliations prepared throughout the year should be performed by someone independent of processing transactions in the account.

Since the controls listed above or other compensating controls are not currently in place, errors or irregularities could occur as part of the accounting processes that might not be discovered by management or the governing body. Therefore, the absence of these controls is considered to be a material weakness.

We recommend that a designated employee review the segregation of duties, risks, and these potential controls and determine whether additional controls should be implemented. This determination should take into consideration a cost / benefit analysis.

Management Response: With limited staff and a community of our size, this control is commonplace. Within the financial policies, there is an extensive segregation of duty policy as well as internally, we have extensive segregation of duties. Most, if not all the processes, require multiple sign offs for approval to help segregate the duties within the staffing model the Village has in place. The Village Board reviews the financial policies annually to ensure the segregation of duties is maximized to the greatest extent possible.

- **Financial statement close process**

Properly designed systems of internal control provide your organization with the ability to process and record accurate monthly and year-end transactions and annual financial reports.

Our audit includes a review and evaluation of the internal controls relating to financial reporting. Common attributes of a properly designed system of internal control for financial reporting are as follows:

- There is adequate staffing to prepare financial reports throughout the year and at year-end.
- Material misstatements are identified and corrected during the normal course of duties.
- Complete and accurate financial statements, including footnotes, are prepared.
- Financial reports are independently reviewed for completeness and accuracy.

Our evaluation of the internal controls over financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of financial statements and footnotes, adjusting journal entries identified by the auditors, and an independent review of financial reports.

Management has not prepared financial statements that are in conformity with generally accepted accounting principles. In addition, material misstatements in the general ledger were identified during the financial audit.

Management Response: This item reoccurs annually as the Village's auditor prepares the year-end financial statements. The Village Manager and the Administrative Services Director meet monthly to discuss and review financials, journal entries, bank statements, and reconciliations and any other matters pertaining to the finances of the Village. Additionally, Village Hall staff is charged with the review of completed financial documents as listed previously for additional review and oversight. The Village's financial policies are reviewed and approved by the Village Board annually and continue the strong emphasis on financial management of the Village.

The Village's written responses to the material weakness, significant deficiency and status of prior year issues identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2023. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole
Lease Receivable Borrowing Rate	Evaluation of leases by management and incremental borrowing rate used for present value calculation	Reasonable in relation to the financial statements as a whole

There have been no significant changes made by management to either the processes used to develop the particularly sensitive accounting estimates, or to the significant assumptions used to develop the estimates, noted above.

- Financial statement disclosures: The disclosures in the financial statements are neutral, consistent and clear.

Significant unusual transactions

There have been no significant transactions that are outside the normal course of business for the Village or that otherwise appear to be unusual due to their timing, size or nature.

Significant difficulties encountered during the audit

We encountered no significant difficulties in dealing with management and completing our audit.

Disagreements with management

Professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter that could be significant to the financial statements or the auditors' report. We are pleased to report that no such disagreements arose during the course of our audit.

Audit report

There have been no departures from the auditors' standard report.

Audit consultations outside the engagement team

We encountered no difficult or contentious matters for which we consulted outside of the engagement team.

Uncorrected misstatements and corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The table below summarizes the material corrected misstatements, that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

Description	Amount
Entry to record debt service tax roll receivable	\$ 839,601
Entry to record adjust Sewer equity	1,008,169
Entry to adjust beginning equity for budget entry posted to GL	653,261
Entry to adjust Sewer fixed assets and accumulated depreciated	952,194
Entry to record GASB 87 lease receivables	102,179

The remaining misstatements that were identified and corrected by management were not material individually or in the aggregate to the financial statements taken as a whole.

Other audit findings or issues

We encountered no other audit findings or issues that require communication at this time.

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Village's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other information in documents containing audited basic financial statements

The Village's audited financial statements will be included in the annual comprehensive financial report. Our responsibility for this information does not extend beyond the financial information identified in the audit report, and we are not required to perform any procedures to corroborate such other information. We have read the annual comprehensive financial report to determine whether a material inconsistency exists between the other information and the financial statements. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, was materially inconsistent with the information, or manner of its presentation, in the financial statements.

The Village's audited financial statements are "general purpose" financial statements. General purpose financial statements consist of the basic financial statements that can be used by a broad group of people for a broad range of activities. Once we have issued our audit report, we have no further obligation to update our report for events occurring subsequent to the date of our report. The Village can use the audited financial statements in other client prepare documents, such as official statements related to the issuance of debt, without our acknowledgement. Unless we have been engaged to perform services in connection with any subsequent transaction requiring the inclusion of our audit report, as well as to issue an auditor's acknowledgment letter, we have neither read the document nor performed subsequent event procedures in order to determine whether or not our report remains appropriate.

Management's consultations with other accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing or accounting matters.

Written communications between management and Baker Tilly

The attachments include copies of other material written communications, including a copy of the management representation letter.

Compliance with laws and regulations

We did not identify any non-compliance with laws and regulations during our audit.

Fraud

We did not identify any known or suspected fraud during our audit.

Going concern

Pursuant to professional standards, we are required to communicate to you, when applicable, certain matters relating to our evaluation of the Village's ability to continue as a going concern for a reasonable period of time but no less than 12 months from the date of the financial statements, including the effects on the financial statements and the adequacy of the related disclosures, and the effects on the auditor's report. No such matters or conditions have come to our attention during our engagement.

Independence

We are not aware of any relationships between Baker Tilly and the Village that, in our professional judgment, may reasonably be thought to bear on our independence.

Related parties

We did not have any significant findings or issues arise during the audit in connection with the Village's related parties.

Other matters

We applied certain limited procedures to the required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the supplementary information which accompanies the financial statements but is not RSI. With respect to the supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information, which accompanies the financial statements but are not RSI. We did not audit or perform other procedures on this other information, and we do not express an opinion or provide any assurance on it.

Nonattest services

The following nonattest services were provided by Baker Tilly:

- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports

In addition, we prepared GASB No. 34 conversion entries which are summarized in the "Reconciliation of the Balance Sheet of Governmental Funds to the Statement of Net Position" and the "Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities" in the financial statements.

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

Village Board resources

Visit our resource page for regulatory updates, trending challenges and opportunities in your industry and other timely updates.

Visit the resource page at <https://www.bakertilly.com/insights/audit-committee-resource-page>.

Management representation letter



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May 6, 2024

Baker Tilly US, LLP
790 N Water St, Suite 2000
Milwaukee, Wisconsin 53202

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Bayside as of December 31, 2024 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bayside and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America (GAAP). We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

Certain representations in this letter are described as being limited to matters that are material. Items are considered material, regardless of size, if they involve an omission or misstatement of accounting information that, in the light of surrounding circumstances, makes it probable that the judgment of a reasonable person relying on the information would be changed or influenced by the omission or misstatement. An omission or misstatement that is monetarily small in amount could be considered material as a result of qualitative factors.

We confirm, to the best of our knowledge and belief, the following representations made to you during your audit.

Financial Statements

- 1) We have fulfilled our responsibilities, as set out in the terms of the audit engagement letter dated August 9, 2019.
- 2) The financial statements referred to above are fairly presented in conformity with accounting principles generally accepted in the United States of America. We have engaged you to advise us in fulfilling that responsibility. The financial statements include all properly classified funds of the primary government and all component units required by accounting principles generally accepted in the United States of America to be included in the financial reporting entity.
- 3) We acknowledge our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 5) Significant assumptions we used in making accounting estimates, including those measured at fair value, if any, are reasonable in accordance with U.S. GAAP.
- 6) All events subsequent to the date of the financial statements and for which accounting principles generally accepted in the United States of America require adjustment or disclosure have been adjusted or disclosed. No other events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

- 11) We have provided you with:
 - a) Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b) Additional information that you have requested from us for the purpose of the audit.
 - c) Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d) Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
- 12) We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 13) We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a) Management,
 - b) Employees who have significant roles in internal control, or
 - c) Others where the fraud could have a material effect on the financial statements.

- 14) We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no related parties or related party relationships and transactions, including side agreements, of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, deferred outflows of resources, liabilities, deferred inflows of resources or fund balance or net position.
- 21) We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
- 22) There are no:
 - a) Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b) Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c) Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d) Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e) Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.

23) In regards to the nonattest services performed by you listed below, we acknowledge our responsibility related to these nonattest services and have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.

a) Financial statement preparation

b) Adjusting journal entries

c) Compiled regulatory reports

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.

24) The Village of Bayside has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

25) The Village of Bayside has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.

26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.

27) The financial statements properly classify all funds and activities.

28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.

29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.

30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.

31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

32) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.

33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.

34) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).

35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

36) Tax-exempt bonds issued have retained their tax-exempt status.

- 37) We have appropriately disclosed the Village of Bayside's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the supplementary information, (SI):
- a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 40) We assume responsibility for, and agree with, the findings of specialists in evaluating the OPEB liability and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 41) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 42) We have considered the implementation of GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. We compiled related documentation of outstanding obligations and have concluded that the standard is not material to the Village and therefore implementation is not necessary.
- 43) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

- 44) The auditing standards define an annual report as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the financial results and financial position as set out in the financial statements.” Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditors’ report thereon. Our annual report is comprised of the annual comprehensive financial report. We have provided you with the final version of the annual report. There are no material inconsistencies between the financial statements and any other information contained within the annual report.

Sincerely,

Village of Bayside

Signed:



Mr. Andy Pederson, Village Manager

Signed:



Ms. Rachel Safstrom, Administrative Services Director

Client service team



Wendi Unger, CPA
Partner

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Accounting changes relevant to the Village of Bayside

Future accounting standards update

GASB Statement Number	Description	Potentially impacts you	Effective date
100	Accounting Changes and Error Corrections	✓	12/31/24
101	Compensated Absences	✓	12/31/24

Further information on upcoming [GASB pronouncements](#).

Revised guidance for accounting changes and error corrections

GASB Statement No. 100, *Accounting Changes and Error Corrections, an amendment of GASB Statement No. 62*, seeks to provide more understandable, reliable, relevant, consistent and comparable information for making decisions and assessing accountability.

The standard establishes the following categories:

1. Accounting changes, which is comprised of:
 - a. Changes in accounting principles – result from a change from one generally accepted accounting principle to another that is justified on the basis that the newly adopted principle is preferable to the previously applied principle, or the implementation of a new pronouncement.
 - b. Changes in accounting estimates – occur when inputs change due to a change in circumstances, new information, or more experience. Note that the focus is on changes to the inputs used; a change in the value of an input such as an annual inflation update does not require disclosure under this standard.
 - c. Changes to or within the financial reporting entity – result from the addition or removal of a fund that results from the movement of continuing operations (such as moving sanitation operation from the general fund to its own separate fund), a change in a fund's presentation as major or nonmajor, the addition or removal of a component unit (with certain exceptions), or a change in a component unit's presentation as blended or discretely presented.
2. Error corrections – result from mathematical mistakes, mistakes in the application of accounting principles, or oversight or misuse of facts that existed at the time of the financial statements were issued (i.e., facts that could reasonably be expected to have been obtained and considered at that time).

A summary of the reporting impact of each category is as follows:

Reporting considerations	Accounting changes			Correction of an error
	Change in accounting principle	Change in estimate	Change to the financial reporting entity	
Basic financial statement schedules:	Restate earliest period presented	Report prospectively	Adjust current year beginning balances	Restate earliest period presented
Required supplementary information & supplementary information:	Should match the financial statement presentation noted above; no adjustments to earlier periods needed			Restate all periods impacted
Additional disclosures?	Yes	Yes	Yes	Yes

The Village should become familiar with the new guidance in advance of the implementation effective date.

Updated accounting and reporting for compensated absences

The Governmental Accounting Standards Board (GASB) issued its Statement No. 101, *Compensated Absences*, in June 2022. The objective of GASB 101 is to update the recognition and measurement guidance for compensated absences for state & local government employers. It supersedes GASB No. 16, *Accounting for Compensated Absences*, issued in 1992, as well as earlier guidance, and addresses changes resulting from the types of leave now being offered. GASB 101 is effective for fiscal years beginning after December 15, 2023 (i.e., December 31, 2024, and June 30, 2025 year-end reporting entities).

GASB 101 more appropriately reflects a liability *when* a government incurs an obligation for compensated absences, and will improve comparability of reporting between governments that offer different types of leave. It requires that liabilities be recognized for (1) leave that has not been used, and (2) leave that has been used but not yet paid in cash or settled-up via non-cash means. Compensated absences is defined as leave for which employees may receive one or more of the following:

- Cash payments when the leave is used for time off;
- Other cash payments, such as payment for unused leave upon termination of employment, or;
- Noncash settlements, such as conversion to defined benefit postemployment benefits.

Examples of compensated absences provided in GASB 101 include vacation, sick leave, paid time off (PTO), holidays, parental leave, bereavement leave, and certain types of sabbatical leave. Payment or settlement of compensated absences could occur during employment, or upon termination of employment. GASB 101 does not apply to benefits that are within the scope of GASB 47, *Accounting for Termination Benefits*.

GASB 101 requires that a liability should be recognized for leave that has not been used if all of the following are true:

- The leave is attributable to services already rendered;
- The leave accumulates, and;
- The leave is "more likely than not" (i.e., likelihood of more than 50%) to be used for time off or otherwise paid in cash or settled through noncash means (101 provides factors to assess this criteria). (This differs from GASB 16, which required payment to be "probable" to be recognized).

Under GASB 101, governments will now need to accrue for time that has accumulated and is likely to be used, even if the employee is not eligible for a payout upon termination. This was not a requirement under GASB 16, and thus may result in a higher compensated absence liability.

GASB 101 requires liabilities for compensated absences to be recognized in financial statements prepared using the economic resources measurement focus equal to the amount of leave that has not yet been used and leave that has been used but not yet paid or settled. GASB 101 did not change the report for financial statements prepared using the current financial resources measurement focus (i.e., governmental funds).

Other changes in financial statement disclosures include the change in compensated absences liability can now be disclosed as a net change, rather than gross increases/decreases in the liability. Also, governments are no longer required to disclose which fund has typically liquidated the liability.

We recommend that governments begin to review the guidance contained in GASB 101 within the context of your existing compensated absences policies and accounting practices, in order to be better informed in terms of the information that you will need for this implementation.

Two-way audit communications

As part of our audit of your financial statements, we are providing communications to you throughout the audit process. Auditing requirements provide for two-way communication and are important in assisting the auditor and you with more information relevant to the audit.

As this past audit is concluded, we use what we have learned to begin the planning process for next year's audit. It is important that you understand the following points about the scope and timing of our next audit:

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - Identify types of potential misstatements.
 - Consider factors that affect the risks of material misstatement.
 - Design tests of controls, when applicable, and substantive procedures.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

Our audit will be performed in accordance with auditing standards generally accepted in the United States of America.

We are very interested in your views regarding certain matters. Those matters are listed here:

- a. We typically will communicate with your top level of management unless you tell us otherwise.
- b. We understand that the governing board has the responsibility to oversee the strategic direction of your organization, as well as the overall accountability of the entity. Management has the responsibility for achieving the objectives of the entity.
- c. We need to know your views about your organization's objectives and strategies, and the related business risks that may result in material misstatements.
- d. We anticipate that the Village will receive an unmodified opinion on its financial statements.
- e. Which matters do you consider warrant particular attention during the audit, and are there any areas where you request additional procedures to be undertaken?
- f. Have you had any significant communications with regulators or grantor agencies?

- g. Are there other matters that you believe are relevant to the audit of the financial statements?

Also, is there anything that we need to know about the attitudes, awareness and actions of the governing body concerning:

- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

We also need to know if you have taken actions in response to developments in financial reporting, laws, accounting standards, governance practices, or other related matters, or in response to previous communications with us.

With regard to the timing of our audit, here is some general information. If necessary, we may do preliminary financial audit work during the months of October-December, and sometimes early in January. Our final financial fieldwork is scheduled during the spring to best coincide with your readiness and report deadlines. After fieldwork, we wrap up our financial audit procedures at our office and may issue drafts of our report for your review. Final copies of our report and other communications are issued after approval by your staff. This is typically 6-12 weeks after final fieldwork, but may vary depending on a number of factors.

Keep in mind that while this communication may assist us with planning the scope and timing of the audit, it does not change the auditor's sole responsibility to determine the overall audit strategy and the audit plan, including the nature, timing and extent of procedures necessary to obtain sufficient appropriate audit evidence.

We realize that you may have questions on what this all means, or wish to provide other feedback. We welcome the opportunity to hear from you.

Village of Bayside, Wisconsin

Annual Comprehensive Financial Report



For the Fiscal Year ending December 31, 2023

www.baysidewi.gov

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To: President Eido Walny
Village Board of Trustees
Citizens of the Village of Bayside, Wisconsin:

The Annual Comprehensive Financial Report for the Village of Bayside, Wisconsin, for the fiscal year ended December 31, 2023, is hereby submitted. The responsibility for the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the Village. This report consists of management's representations concerning the finances of the Village. Consequently, management assumes full responsibility for the completeness and reliability of all the information presented in this report.

To provide a reasonable basis for making these representations, management of the Village of Bayside has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for the preparation of the Village of Bayside's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal controls should not out way their benefits, the Village of Bayside's, comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatements. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

Baker Tilly US, LLP, a firm of certified public accountants and consultants, have audited the Village's financial statements. The goal of the independent audit was to provide reasonable assurance that the financial statements of the Village of Bayside for the fiscal year ended December 31, 2023, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditor concluded, based upon the audit, that there was a reasonable basis for rendering an unqualified opinion that the Village of Bayside's financial statements for the fiscal year ending December 31, 2023, are fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

Generally accepted accounting principles require that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in a form of the Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Village's MD&A can be found immediately following the report of the independent auditors.

This report includes all funds of the Village. It includes all governmental organizations activities for with the Village Board of Trustees is financially accountable. The Village provides the full range of municipal services normally associated with a municipality including general administration, police and fire protection, sanitary sewer services, the construction and maintenance of streets and related infrastructure, recreational activities and community events.

COMMUNITY PROFILE

Located along the shores of beautiful Lake Michigan, and only minutes from major transportation routes and downtown Milwaukee, Bayside offers spectacular views, accessibility, and small-town atmosphere without giving up the perks of the city. The Village of Bayside is predominately residential, with 4,419 citizens spread out over 2.39 square miles in both Milwaukee and Ozaukee Counties.

Included as one of seven communities making up the “North Shore,” Bayside boasts strong school districts, a safe environment for residents, and service delivery that is second to none. Situated along I-43, Bayside brings access which makes some of the premier Wisconsin destinations, just a short drive away.



Figure 1 - Lion's Gate, located at Lake Drive and Fairy Chasm Road

Bayside is infused with great history that dates back to the Potawatomi Native Indian tribes that lived, hunted, and fished the area until the mid-1800's. The area features four historically designated structures, including the Lion's Gates which were built in 1911 from stones pulled from Lake Michigan. The gates reflect the Usinger and Donges estates, two representatives of the agricultural residents who inhabited the area at the turn of the century. In the summer of 2008, the historic gates were rebuilt to help ensure another 100 years of stability.

While mainly residential, Bayside's location gives it a rural, nature feel. The Schlitz-Audubon Nature Center, positioned in the Southeast corner of the Village, offers an environmental haven for wildlife to live and visitors to view. In addition, the natural layout of the area provides spectacular foliage along with many beautiful ravines.

The first village office was located in the original wing of Bayside School. In 1955 the first municipal building, usually called the Village Hall, was constructed. It was torn down in 1998 and a new Village Hall and Police Department was built in 1999. You will find this building at 9075 North Regent Road, just north of the railroad crossing. In 2011, the Communication Center was added to the building. A new Department of Public Works facility was built in 2015 to house the public works department.

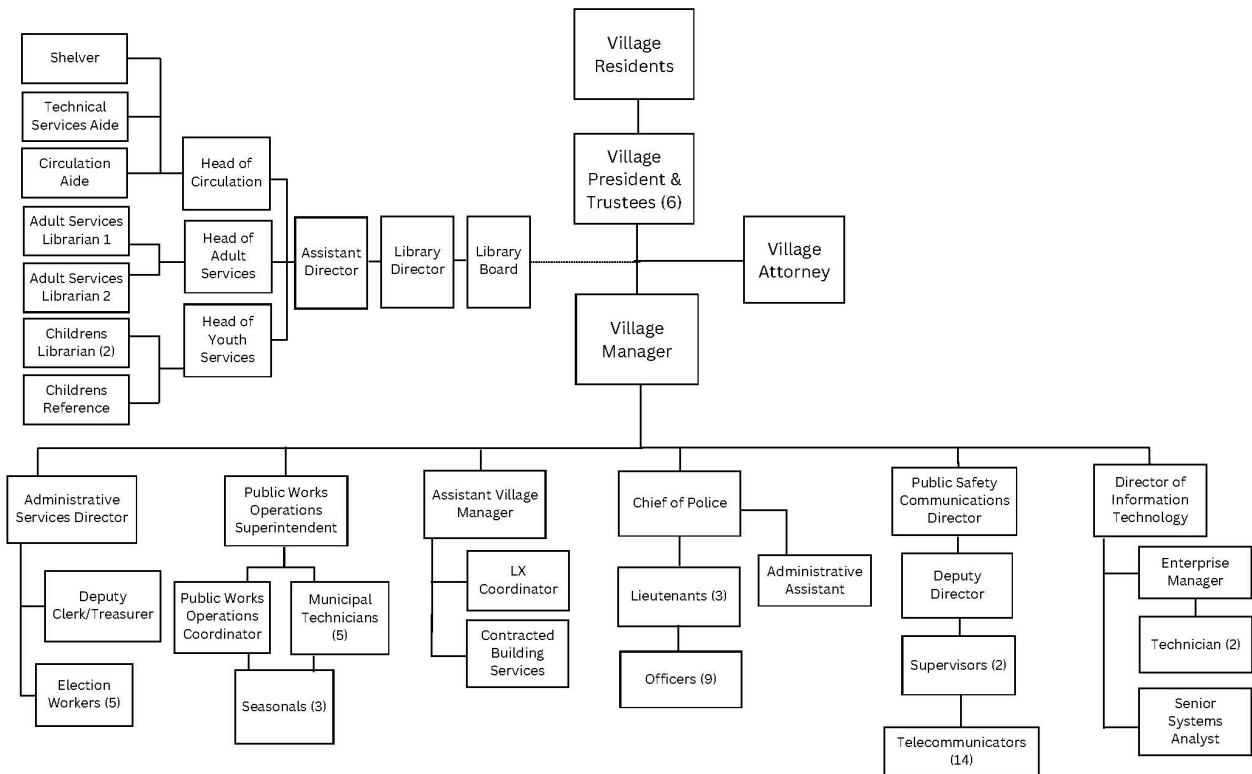


Figure 2 – Village Municipal Building, Regent Road

GOVERNMENT PROFILE

The Village Manager form of government was adopted in 1956 and recognized by the International City/County Management Association (ICMA) in 2007. The Village Manager, an appointed position, oversees the daily operation of the various Village departments. The Village Board, consisting of the Village President and six Trustees elected at-large to three-year part time terms.

The table below illustrates the organizational chart:



The Police Department consists of 13 full-time sworn officers who provide around the clock police protection. Bayside also has a 24-hour dispatch center, providing service to Bayside, Fox Point, Brown Deer, Glendale, Shorewood, Whitefish Bay, North Shore Fire Department and River Hills. Included in the Dispatch Center budget is Information Technology group which services Bayside, Glendale, Shorewood, Brown Deer, and North Shore Fire Department. In 2020, the Village joined the North Shore Municipal Court with the Village of Brown Deer and City of Glendale. The Village is served by the 105 members of the North Shore Fire Department, which serves the seven North Shore communities, to which Bayside is home to Station #5.

The Department of Public Works is responsible for rubbish and recycling, street maintenance, snow removal, park maintenance, and overall Village maintenance needs.

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

The Village's sewer system is connected to the Milwaukee Metropolitan Sewerage District. Water service to eighty-six percent of the Village is provided by the Mequon Water Utility. The remaining fourteen percent of the homes have private wells.

The Village has adopted five Long-term Strategic Values for Outcomes that serve as the foundation for service to the residents of Bayside. They include:

Fiscal Integrity: Provide sound financial management and future financial stability.

- Sound Management
- Financial Stability
- Collaborative Service Enhancements

Community Collaboration: Maintain equitable, diverse, and inclusive community partnerships.

- Neighborhood Stability
- Community Enrichment
- Cooperative Partnerships

Connected Communication: Provide proactive, reliable, and transparent communications.

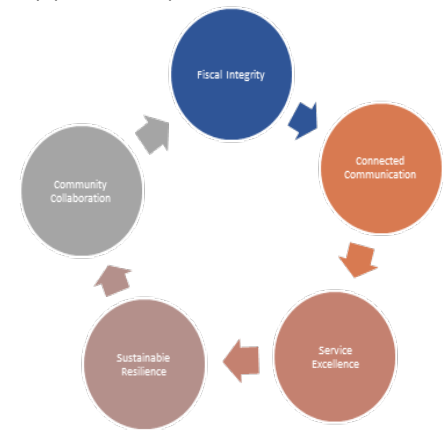
- Customer Service
- Virtual Services
- DIY Resources

Service Excellence: Provide solution-based innovative services.

- Performance Management
- Technological Advancement
- Employee Development

Sustainable Resilience: Provide environmental stewardship and promote future resilience.

- Environmental Infrastructure
- Stormwater Mitigation
- Environmental Stewardship



All five areas of emphasis are naturally linked; quality services must also be delivered in a cost-effective manner, and services often can't be delivered satisfactorily without significant, sustained communications efforts, all of which are sought to be done in an environmentally friendly manner.

ECONOMIC CONDITION AND OUTLOOK

The Village is ideally situated in the northeast corner of Milwaukee County with a small portion of the Village falling in Ozaukee County along the shores of Lake Michigan, only minutes from major transportation routes and ten miles from downtown Milwaukee.

The Village's property base is approximately 89% residential and 11% commercial with no industrial properties. The Village is nearly fully developed. The opportunity for future commercial redevelopment is limited to isolated areas in the Village.

In 2022, the Village created its first Tax Incremental Financing District (TID) to stimulate private investment and commercial development adjacent the I-43 interchange and the intersection of Port Washington Road and Brown Deer Road. This district has seven commercial properties and is located at the corner of Port Washington Road and Brown Deer Road. The focus in 2023 was the beginning of construction for the first building, Building C. Building C is a multi-tenant building with retail/commercial, library and 98 market rate apartments. This building will also house the North Shore Library currently located in the City of Glendale. The North Shore Library is a joint venture with the Villages of Fox Point, River Hills and the City of Glendale. The TID will generate increment in the 2023 tax year payable in 2024.

In 2022, voters approved a referendum to construct a new middle school for the Fox Point/Bayside School District. The \$58.5 million referendum was passed 54% to 46%. Construction began in 2023 and will be completed in the fall of 2024. The school is located at 601 Ellsworth Lane.

Recent unemployment rates had increased in the Milwaukee metropolitan area from 2.6% at the end of December 2022 to 2.9% at the end of 2023. The Ozaukee County unemployment rate is at 2.3%. The Village's western corridor currently serves as the main area for business and office space; however, the majority of the Village's tax base is generated from the residential base.

The Audubon Shopping Center is home to thirteen businesses, ranging from restaurants to clothing. The Village has attracted new commercial and residential development over the last decade. Resourceful planning for the future is needed to continue attracting high quality private investment.

ACCOUNTING AND FINANCIAL POLICIES

The Village has adopted formal financial policies related to general fund balance, capital budgets, debt administration, and overall budget development to provide guidance for financial management of the Village. The investment policy directs staff to invest funds which are not immediately needed for payment of obligation in investment activities which provide for safety, liquidity, and yield in accordance with applicable State Statutes. These funds are invested in U.S. Treasury Obligations and Government Agency Securities, Certificates of Deposit, Local Government Investment Pool, Corporate Bonds, Operating Bank Account and Money Market Funds. The Village maintains a credit rating of Aa2 from Moody's Investor Service.

AWARDS AND ACKNOWLEDGEMENTS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Bayside for its comprehensive annual financial report (CAFR) for the fiscal year's, since 2010. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The Village of Bayside also participates in the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award Program and received the award for the annual budget for the fiscal year beginning January 1, 2008. This is the 15th year in a row the Village has received the award.

The preparation of this report on a timely basis could not have been accomplished without the efficient and dedicated services of the administrative services department and the valued assistance from our auditors. We would like to thank the Village President and the Village Board for their leadership and support in planning and conducting the financial operations of the Village in a responsible, forward thinking manner.

Respectfully submitted,

Andrew Pederson

Andrew Pederson
Village Manager

Rachel A. Safstrom

Rachel A. Safstrom
Administrative Services Director

Leah Hofer

Leah Hofer
Assistant Village Manager

**VILLAGE OF BAYSIDE, WISCONSIN
ANNUAL COMPREHENSIVE FINANCIAL REPORT
FOR FISCAL YEAR ENDED DECEMBER 31, 2023**

Prepared by:
Village of Bayside Department of Administration
Rachel A. Safstrom, Administrative Services Director

Village Board of Trustees

	Eido Walny, President	
Michael Barth	Margaret Zitzer	Dan Rosenfeld
Kelly Marazza	Bob Rudman	Liz Levins

**Finance & Administration
Committee**

Mike Barth, Chair
Margaret Zitzer
Bob Rudman
Josh Roling
Kavin Tadamrongwanish

**Public Safety
Committee**

Margaret Zitzer, Chair
Mike Barth
Kelly Marazza
Matthew Buerosse
Jamieson Krampf

**Public Works
Committee**

Bob Rudman, Chair
Liz Levins
Margaret Zitzer
Michelle McJimpsey-Ojielo
Penny Goldman

Village Staff

Andrew K. Pederson, Manager

Administrative and Financial Services

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

Assessor

Accurate Appraisal, LLC.

Attorney

Christopher Jaekels, Amundson Davis

Building Inspector

SAFEbuilt, Inc.

Public Works

Shane Albers, Operations Superintendent
Emma Baumgartner Operations Coordinator
Jake Averill, Technician
Jason Fischer, Technician
Scott Matusewic, Technician
Joshua Rupnow, Technician
Michael Weid, Technician

Police

Thomas Liebenthal, Chief
Cory Fuller, Lieutenant
Michael Klawitter, Lieutenant
Gina Kleeba, Lieutenant
David Bunting, Officer
Jack Cranny, Officer
James Dills, Officer
Sarah Kadulski, Officer
Christopher Janssen, Officer
Frankie Russell Jr., Officer
Randy Santarelli, Officer
Matthew Wierzchowski, Officer
Karen Frailing, Administrative Assistant

Dispatch

Liane Scharnott, Director
Eric Poulsen, Deputy Director
Rich Foscatto, IT Manager
David Haley, Enterprise Manager
Tom Dalcher, Senior Systems Analyst
Zach Mathews, IT Infrastructure Admin
Anthony Curtis, IT Infrastructure Admin
Taylor Reed, Supervisor
Lonnie Gannett, Supervisor
Dontrell Balentine, Dispatcher
John Bamberg, Dispatcher
Talin Borchert, Dispatcher
Jessica Borland, Dispatcher
Sara Castillo, Dispatcher
Yulonda Horton, Dispatcher
Troy Kasten, Dispatcher
Seth Lazear, Dispatcher
Candace Maxim, Dispatcher
Paige Moss, Dispatcher
Dion Peregoy, Dispatcher
Stacy Perez, Dispatcher
Ruben Pieper, Dispatcher
Theresa Mae Reiss-Ortiz, Dispatcher
Hannah Ritger, Dispatcher
Jordon Trevisan, Dispatcher

Health Department

Becky Rowland, Director

North Shore Fire Department

Robert Whitaker, Chief

North Shore Library

Rhonda Gould, Director

LX Club

Arlene Evans



Government Finance Officers Association

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Presented to

**Village of Bayside
Wisconsin**

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2022

Christopher P. Morill

Executive Director/CEO

FINANCIAL SECTION

Independent Auditors' Report

To the Village Board of
Village of Bayside

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Bayside (the Village), Wisconsin, as of and for the year ended December 31, 2023 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of December 31, 2023 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Village and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditors' report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Village's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the required supplementary information, as listed in the table of contents be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village's basic financial statements. The supplementary information as listed in the table of contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information is fairly stated in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual comprehensive financial report. The other information comprises the Introductory Section and Statistical Section listed in the accompanying table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Baker Tilly US, LLP

Milwaukee, Wisconsin
May 6, 2024



MANAGEMENT'S DISCUSSION AND ANALYSIS FOR THE YEAR ENDED DECEMBER 31, 2023 (Unaudited)

As management of the Village of Bayside, we offer readers of the Village of Bayside financial statements this narrative overview and analysis of the financial activities of the Village of Bayside for the fiscal year ended December 31, 2023. We encourage readers to consider the information presented here in conjunction with the basic financial statements and supplementary information contained elsewhere in this report.

FINANCIAL HIGHLIGHTS

When revenues exceed expenses, the result is an increase in net position. When expenses exceed revenues, the result is a decrease in net position. You can think of this relationship between revenues and expenses as the Village's operating results. One can think of the Village's net position, as measured in the Statement of Net Position, as one way to measure the Village's financial health, or financial position. Over time, increases and decreases in the Village's net position, as measured in the Statement of Activities, are one indicator of whether its financial health is improving or deteriorating. However, the Village's goal is to provide services that improve the quality of life for our residents, not to generate profits as companies do. For this reason, you will need to consider many other non-financial factors, such as the condition of our infrastructure, in assessing the overall health of our Village. As of December 31, 2023:

- Assets/deferred outflows of resources exceeded its liabilities/deferred inflows by \$22,767,499 (*net position*). Net position increased from 2022 by \$1,370,309. A substantial amount of the increase was due to the increase in interest income received as well as the additional building permit revenue from two large projects. These two revenue lines increased by almost \$817,000 more than anticipated. In addition to the added revenue, there were several vacant positions (2 police officers, 3 dispatchers, 1 public works crewperson) that reduced the overall wage and benefit expenses in several funds.
- Governmental funds reported combined ending fund balances of \$8,304,296, an increase of \$1,213,966 in comparison with the prior year's balance of \$7,090,330. \$2,368,663 is available for spending at the government's discretion (*unassigned fund balance*.)

OVERVIEW OF THE FINANCIAL STATEMENTS

This discussion and analysis are intended to serve as an introduction to the Village of Bayside's basic financial statements. The Village's basic financial statements comprise of three components: 1) government-wide financial statement, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements

The *government-wide financial statements* are designed to provide readers with a broad overview of the Village's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Village's assets/deferred outflow of resources and liabilities/deferred inflow of resources, with the difference between the two reported as *net position*. Over time, increases and decreases in net position may serve as a useful indicator of whether the financial position of the Village is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both the government-wide financial statements distinguish functions of the Village of Bayside that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the Village include general government, public safety, public works, health and human services, culture, recreation and education, and conservation and development. The business-type activities of the Village include the Sanitary Sewer Utility.

The government-wide financial statements can be found on pages 1 -3 of this report.

Fund financial statements

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Village, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Village can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements. The basic governmental fund financial statements can be found on pages 4 -9 of this report.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. The governmental fund balance sheet and reconciliation of the statement of revenues, expenditures, and changes in fund balances of governmental funds to the statement of activities provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The Village maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general, north shore fire department, debt service, and capital projects funds, all of which are major funds and combined for the remaining non-major funds of the Village. Individual fund data for each of these non-major governmental funds is provided in the form of *combining statements* elsewhere in this report.

Proprietary Funds

The Village maintains the sanitary sewer utility as a proprietary fund (used to report the same functions presented as *business-type activities* in the government-wide financial statement).

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The basic proprietary fund financial statements can be found on pages 10 - 12 of this report.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are *not* reflected in the government-wide financial statement because the resources of those funds are *not* available to support the Village's own programs. Fiduciary funds maintained by the Village are: the Tax Collection Fund which records the tax roll and tax collection for other taxing jurisdictions within the Village and the Special Assessment B Bonds. The basic fiduciary fund financial statements can be found on pages 13 - 14 of this report.

Notes to the Financial Statements

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 16 - 52 of this report.

Other Information

The required supplementary information is reported on pages 53 - 60. The combining statements referred to earlier in connection with the non-major governmental funds are presented immediately following the notes to the financial statements. Combining statements can be found on pages 64 - 65 of this report.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

For the governmental activities, all infrastructure assets are included within this report. The capital assets (e.g., land, buildings, machinery, infrastructure, and equipment, net of accumulated depreciation) of the governmental activities of the Village less outstanding debt (net of unspent proceeds) equals \$11,024,388.

The Village uses these capital assets to provide services to citizens; consequently, these assets are *not* available for future spending. Although the Village's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
Current and other assets	\$ 15,978,304	\$ 16,434,567	1,361,755	2,217,564	\$ 17,340,059	\$ 18,652,131
Capital assets	17,673,677	18,161,071	4,468,702	3,804,036	22,142,379	21,965,107
Total assets	33,651,981	34,595,638	5,830,457	6,021,600	39,482,438	40,617,238
Deferred outflows of resources	4,863,898	3,726,043	125,291	81,762	4,989,189	3,807,805
Long-term debt outstanding	7,765,164	7,485,875	2,319,761	2,576,197	10,084,925	10,062,072
Other liabilities	789,506	495,549	149,957	241,155	939,463	736,704
Total liabilities	8,554,670	7,981,424	2,469,718	2,817,352	11,024,388	10,798,776
Deferred inflows of resources	9,750,974	11,284,772	928,766	944,305	10,679,740	12,229,077
Net position:						
Net investment in capital assets:	11,695,672	11,938,793	2,183,713	2,058,727	13,879,385	13,997,520
Restricted	579,336	534,139	53,915	53,582	633,251	587,721
Pension	-	1,862,832	-	30,044	-	1,892,876
Unrestricted	7,935,227	4,719,721	319,636	199,352	8,254,863	4,919,073
Total net position	\$ 20,210,235	\$ 19,055,485	\$ 2,557,264	\$ 2,341,705	\$ 22,767,499	\$ 21,397,190

In 2023, there is no longer a restricted asset for pension. In the past, the actuarial valuation resulted in a Net Pension Asset and in 2023 this is now a liability. A portion of the Village's net position (3 percent) represents resources that are subject to external restrictions on how they may be used.

Governmental activities

Governmental activities increased the Village's net position by \$1,154,750. The increase in net position has several factors. The Consolidated Dispatch Fund fund balance increase was due to staffing vacancies and associated wage and benefit costs related to those vacancies. This fund was also underbudget due to staffing vacancies. The General Fund was underspent in two wage accounts due to vacancies in two departments.

Business-type activities increased the Village's net position by \$215,559. A majority of the increase is due to lower expenses, specifically engineering costs and on-going project status.

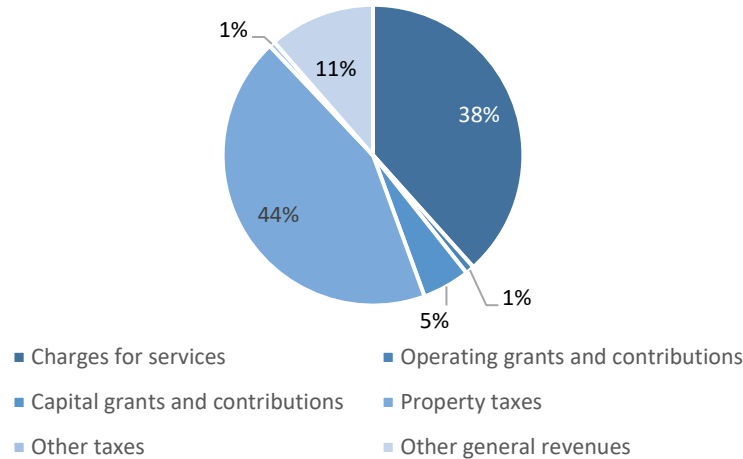
VILLAGE OF BAYSIDE'S CHANGES IN NET POSITION

	Governmental Activities		Business-type Activities		Totals	
	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>	<u>2023</u>	<u>2022</u>
Revenues						
Program revenues:						
Charges for services	\$ 4,223,476	\$ 3,637,326	\$ 1,006,512	\$ 948,620	\$ 5,229,988	\$ 4,585,946
Operating grants and contributions	105,318	87,965	-	-	105,318	87,965
Capital grants and contributions	562,235	583,013	5,491	5,258	567,726	588,271
General revenues:						
Property taxes	4,790,251	4,665,006	-	-	4,790,251	4,665,006
Other taxes	69,179	58,339	-	-	69,179	58,339
Other general revenues	1,257,804	960,727	-	2,812	1,257,804	963,539
Total revenues	<u>11,008,263</u>	<u>9,992,376</u>	<u>1,012,003</u>	<u>954,596</u>	<u>12,020,266</u>	<u>10,946,972</u>
Expenses						
General government	944,726	1,035,546	-	-	944,726	1,035,546
Public safety	6,222,917	5,351,193	-	-	6,222,917	5,351,193
Public works	2,331,235	1,580,113	-	-	2,331,235	1,580,113
Leisure activities	225,089	236,232	-	-	225,089	236,232
Conservation and development	-	-	-	-	-	-
Interest and fiscal charges	129,546	122,903	-	-	129,546	122,903
Sewer	-	-	799,256	1,421,763	799,256	1,421,763
Total expenses	<u>9,853,513</u>	<u>8,325,987</u>	<u>799,256</u>	<u>1,421,763</u>	<u>10,652,769</u>	<u>9,747,750</u>
Change in net position	1,154,750	1,664,217	215,559	(467,167)	1,370,309	1,197,050
Net position - beginning of year	19,055,485	17,391,268	2,341,705	2,808,872	21,397,190	20,200,140
Net position - end of the year	<u>\$ 20,210,235</u>	<u>\$ 19,055,485</u>	<u>\$ 2,557,264</u>	<u>\$ 2,341,705</u>	<u>\$ 22,767,499</u>	<u>\$ 21,397,190</u>

Public safety activities account for approximately 63 percent of the total expenses within the governmental funds of the Village. Public Works and General Government services account for approximately 24 and 9 percent, respectively, of the total expenses for 2023. There was an increase in Public Works expenses due to the sewer project on the east side of the Village.

As identified above and on the chart on the next page, property taxes are the largest revenue source for governmental activities accounting for approximately 44 percent of total revenues. Charges for services, operating grants and contributions, capital grants and contributions, other taxes, and general revenues provided approximately 38 percent, 1 percent, 5 percent, 1 percent, and 11 percent respectively.

2023



Business-type activities

The current Sewer rate includes user charges passed on from the Milwaukee Metropolitan Sewerage District for plant operations; and Village charges to meet operations and debt coverage requirements.

FINANCIAL ANALYSIS OF THE OF THE GOVERNMENT'S FUNDS

As noted earlier, the Village uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental Funds

The focus of the Village's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Village's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of December 31, 2023, the Village of Bayside governmental funds reported combined ending fund balances of \$8,304,296 an increase of \$1,213,966 in comparison with the prior year. A majority of this increase was due to significantly higher investment income and additional building permit revenue as it relates to two large projects in the Village. Approximately 29 percent of this total amount, \$2,368,663, constitutes *unassigned fund balance*, which is available for spending at the government's discretion. The remainder of fund balance of \$5,935,633 is not available for new spending because it is either non-spendable (prepaid items and non-current receivables) or has been restricted, committed, or assigned for specific purpose.

General Fund

The General Fund is the chief operating fund of the Village of Bayside. As of December 31, 2023, the total fund balance of the general fund was \$2,526,752 of which \$2,506,770 was unassigned. This unassigned fund balance represents approximately 55 percent of total general fund expenditures. During 2023, fund balance increased by \$830,749 due significantly higher investment income, additional building permit revenue, and staffing vacancies.

Consolidated Dispatch

The Consolidated Dispatch Fund accounts for resources legally restricted to supporting expenditures for jointly operated dispatch services. During 2023, fund balance increased by \$285,533 due to staffing shortages, related employee benefits, and carry-over projects throughout the year. Most of the year this department was down two full-time employees. Though the shifts are made up with overtime, the related benefits reduce the overall expenses. In addition, the consolidated technology division was able to add the North Shore Health Department. This increased the overall revenue for the organization.

Debt Service

The Debt Service Fund accounts for resources (primarily tax and intergovernmental revenue) used to make payments on long-term debt. During 2023, \$895,288 of long-term debt principal was paid off. The fund balance increased by \$39,516. No additional debt obligations have been added since 2021.

GENERAL FUND BUDGETARY HIGHLIGHTS

Fund balance of the General Fund balance increased by \$830,749 in fiscal year 2023. Reasons for this substantial increase are:

- Increase in investment income of over \$400,000
- Increase in building permit revenue due to two large projects in the Village.
- Reduced expenses in the Police Department due to two officer vacancies through the year.

Fund balances within the Capital Projects Fund, Stormwater Fund, and Sanitary Sewer Fund continued to decrease as planned because of a multi-year borrowing to fund capital projects through 2023. The multi-year borrowing was anticipated, planned and executed in 2021 to capitalize on low interest rates and projected projects approved by the Village Board of Trustees through the annual Capital Improvements Program. The DPW Capital Projects Fund decreased due to the implementation and completion of anticipated capital projects during 2023 of the road project. We anticipate each of these funds to decrease in the next year as funds from the borrowing will be utilized for planned capital projects. It is anticipated the Village will proceed with its next borrowing in 2025, dependent on project and equipment needs.

The total budget for the General Fund was changed during the year. An amendment was made to decrease general government and culture, recreation and education, and increase public safety, public works, and capital outlay.

Proprietary funds

The Village's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the Sewer utility at the end of the year amounted to \$2,557,264. Unrestricted net position was \$319,636 at year-end. Other factors concerning the finances of this fund have already been addressed in the discussion of the Village's business-type activities.

CAPITAL ASSET AND DEBT ADMINISTRATION

Capital assets

The Village's investment in capital assets for its governmental and business-type activities as of December 31, 2023, amounts to \$22,142,379 net of accumulated depreciation. This investment in capital assets includes land, buildings and building improvements, improvements other than buildings, equipment, and infrastructure. The Village implemented the infrastructure component of Governmental Accounting Standards Board (GASB) Statement No. 34 for the year ended December 31, 2004.

Additional information on the Village's capital assets can be found in Note 3 on pages 30 and 31.

Long-term debt

At the end of the current fiscal year, the Village has total general obligation debt outstanding of \$8,080,000 entirely backed by the full faith and credit of the government.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5 percent of its total equalized valuation. The current debt limitation for the Village of Bayside is \$45,530,175, which significantly exceeds the Village of Bayside's current outstanding general obligation debt.

Outstanding Debt

	Governmental Activities		Business-type Activities		Totals	
	2023	2022	2023	2022	2023	2022
General obligation bonds and notes						
Village	\$ 5,960,000	\$ 6,690,288	\$ 2,120,000	\$ 2,305,000	\$ 8,080,000	\$ 8,995,288
North Shore Fire Dept	-	165,000	-	-	-	165,000
Premiums	322,831	351,322	78,693	85,075	401,524	436,397
Other Liabilities	37,187	38,942	-	-	37,187	38,942
Capital Lease	-	-	-	-	-	-
Net OPEB obligation	163,009	240,323	6,810	14,774	169,819	255,097
Net Pension Liability (Asset) - WRS	-	-	-	-	-	-
Revenue Bonds	-	-	86,675	171,348	86,675	171,348
Total	\$ 6,483,027	\$ 7,485,875	\$ 2,292,178	\$ 2,576,197	\$ 8,775,205	\$ 10,062,072

Additional information of the Village of Bayside's long-term debt can be found in Note 3 on pages 33 through 36.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

- The unemployment rate as of December 31, 2023, for the Milwaukee metropolitan area, which includes the Village, was 2.9 percent. This compares with an unemployment rate of 3.4 percent for the State of Wisconsin and a national unemployment rate of 3.7 percent.
- In 2023, the Village Board approved the Financial Policies and Procedures establishing additional financial oversight and protocol as well as guidelines for tax rate stabilization and long term Village expenditures.
 - Specifically, when the General Fund fund balance exceeds 40 percent, 15 percent of the amount would be allocated to the Debt Levy Stabilization, 10 percent to the GASB45/OPEB Designated Account, 25 percent to the Equipment Reserve Fund, 25 percent to the Future Building Project Fund, and 25 percent to the Admin Services Capital Fund.
- The Village's budget once again qualified for the State Expenditure Restraint Shared Revenue payment.
- Bayside has received the Government Finance Officers Association of the United States and Canada (GFOA) Distinguished Budget Presentation Award since 2008.
- The GFOA has also awarded a Certificate of Achievement for Excellence in Financial Reporting to the Village of Bayside for its Comprehensive Annual Financial Report starting in 2010. The Comprehensive Annual Financial Report further enhances our financial accountability and transparency, providing a concise report of the last thirteen fiscal years.
- The Village maintains a credit rating of Aa2 from Moody's Investor Service.
- The consolidated Dispatch Communication Center, serving to Bayside, Fox Point, Brown Deer, Glendale, Shorewood, Whitefish Bay, North Shore Fire Department and River Hills opened in May of 2012. This operation increases both revenues and expenditures, as well as provides diversity to our revenue base from our overall expenditure outlay.
- In 2014, over 54% of the Villages revenues were derived from taxes compared to 2023 with 45% of the overall revenues come from taxes.
- The State of Wisconsin levy limits allowed the Village to increase the 2023 budget by a total of \$19,886 plus the debt service allowable increase of \$80,184 and NSFID exemption of \$24,662, this totals \$124,732.

REQUESTS FOR INFORMATION

This financial report is designed to provide a general overview of the Village of Bayside's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional information should be addressed to the Village of Bayside, Attn.: Administrative Services Director, 9075 N. Regent Road, Bayside, WI 53217.

General information relating to the Village of Bayside, Wisconsin, can be found at the Village's website, <http://www.baysidewi.gov>.

Village of Bayside

Statement of Net Position

December 31, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 8,901,541	\$ 403,587	\$ 9,305,128
Receivables:			
Taxes	5,311,151	854,987	6,166,138
Accounts	77,290	39,117	116,407
Leases	1,599,291	-	1,599,291
Prepaid items	97,484	975	98,459
Restricted assets:			
Cash and investments	-	54,636	54,636
Internal balances	(8,453)	8,453	-
Capital assets:			
Land	3,561,528	-	3,561,528
Construction in progress	-	815,735	815,735
Other capital assets, net of depreciation / amortization	14,112,149	3,652,967	17,765,116
Total assets	<u>33,651,981</u>	<u>5,830,457</u>	<u>39,482,438</u>
Deferred Outflows of Resources			
Pension related items	4,778,358	120,547	4,898,905
OPEB related items	85,540	4,744	90,284
Total deferred outflows of resources	<u>4,863,898</u>	<u>125,291</u>	<u>4,989,189</u>
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	628,506	149,957	778,463
Deposits	161,000	-	161,000
Noncurrent liabilities:			
Due within one year	745,720	281,675	1,027,395
Due in more than one year	7,019,444	2,038,086	9,057,530
Total liabilities	<u>8,554,670</u>	<u>2,469,718</u>	<u>11,024,388</u>
Deferred Inflows of Resources			
Pension related items	2,705,990	68,672	2,774,662
OPEB related items	135,672	5,107	140,779
Unearned revenue, lease	1,599,291	-	1,599,291
Unearned revenue, taxes	5,310,021	854,987	6,165,008
Total deferred inflows of resources	<u>9,750,974</u>	<u>928,766</u>	<u>10,679,740</u>
Net Position			
Net investment in capital assets	11,695,672	2,183,713	13,879,385
Restricted for:			
Debt service	579,336	53,915	633,251
Unrestricted	7,935,227	319,636	8,254,863
Total net position	<u>\$ 20,210,235</u>	<u>\$ 2,557,264</u>	<u>\$ 22,767,499</u>

See notes to financial statements

Village of Bayside

Statement of Activities

Year Ended December 31, 2023

Functions/Programs	Program Revenues			
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental activities:				
General government	\$ 944,726	\$ 189,596	\$ -	\$ -
Public safety	6,222,917	3,346,199	62,567	186,018
Public works	2,331,235	668,999	42,751	372,627
Culture, education and recreation	225,089	18,682	-	3,590
Interest and fiscal charges	129,546	-	-	-
Total governmental activities	<u>9,853,513</u>	<u>4,223,476</u>	<u>105,318</u>	<u>562,235</u>
Business-type activities:				
Sewer	799,256	1,006,512	-	5,491
Total business-type activities	<u>799,256</u>	<u>1,006,512</u>	<u>-</u>	<u>5,491</u>
Total primary government	<u>\$ 10,652,769</u>	<u>\$ 5,229,988</u>	<u>\$ 105,318</u>	<u>\$ 567,726</u>

General Revenues

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income (loss)

Gain on disposal of assets

Miscellaneous

Total general revenues

Change in net position

Net Position, Beginning**Net Position, Ending**

See notes to financial statements

**Net (Expenses) Revenues and
Changes in Net Position
Primary Government**

<u>Governmental Activities</u>	<u>Business-Type Activities</u>	<u>Total</u>
\$ (755,130)	\$ -	\$ (755,130)
(2,628,133)	-	(2,628,133)
(1,246,858)	-	(1,246,858)
(202,817)	-	(202,817)
<u>(129,546)</u>	<u>-</u>	<u>(129,546)</u>
<u>(4,962,484)</u>	<u>-</u>	<u>(4,962,484)</u>
<u>-</u>	<u>212,747</u>	<u>212,747</u>
<u>-</u>	<u>212,747</u>	<u>212,747</u>
<u>(4,962,484)</u>	<u>212,747</u>	<u>(4,749,737)</u>
3,970,650	-	3,970,650
819,601	-	819,601
69,179	-	69,179
190,263	-	190,263
688,312	2,812	691,124
-	-	-
<u>379,229</u>	<u>-</u>	<u>379,229</u>
<u>6,117,234</u>	<u>2,812</u>	<u>6,120,046</u>
1,154,750	215,559	1,370,309
<u>19,055,485</u>	<u>2,341,705</u>	<u>21,397,190</u>
<u>\$ 20,210,235</u>	<u>\$ 2,557,264</u>	<u>\$ 22,767,499</u>

See notes to financial statements

Village of Bayside

Balance Sheet -
 Governmental Funds
 December 31, 2023

	General Fund	Special Revenue Funds		
		Consolidated Dispatch	Stormwater	Tax Increment District #1
Assets				
Cash and investments	\$ 2,809,166	\$ 1,117,719	\$ 1,087,075	\$ -
Receivables:				
Taxes	3,336,427	316,779	422,928	7,911
Accounts	30,865	3,779	41,756	400
Leases	-	-	-	-
Due from other funds	135,333	-	-	-
Prepaid items	18,852	77,657	975	-
	<u>6,330,643</u>	<u>1,515,934</u>	<u>1,552,734</u>	<u>8,311</u>
Total assets	\$ 6,330,643	\$ 1,515,934	\$ 1,552,734	\$ 8,311
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)				
Liabilities				
Accounts payable	\$ 152,539	\$ 26,489	\$ 134,340	\$ 3,174
Accrued liabilities	155,055	106,083	6,536	-
Due to other funds	-	-	-	135,333
Deposits	161,000	-	-	-
Advances from sewer fund	-	-	-	-
	<u>468,594</u>	<u>132,572</u>	<u>140,876</u>	<u>138,507</u>
Total liabilities	468,594	132,572	140,876	138,507
Deferred Inflows of Resources				
Unearned revenues, taxes	3,335,297	316,779	422,928	7,911
Unearned revenues, leases	-	-	-	-
	<u>3,335,297</u>	<u>316,779</u>	<u>422,928</u>	<u>7,911</u>
Total deferred inflows of resources	3,335,297	316,779	422,928	7,911
Fund Balances (Deficit)				
Nonspendable	19,982	77,657	975	-
Restricted	-	-	-	-
Committed	-	988,926	987,955	-
Unassigned (deficit)	2,506,770	-	-	(138,107)
	<u>2,526,752</u>	<u>1,066,583</u>	<u>988,930</u>	<u>(138,107)</u>
Total fund balances (deficit)	2,526,752	1,066,583	988,930	(138,107)
Total liabilities, deferred inflows of resources and fund balances (deficit)	\$ 6,330,643	\$ 1,515,934	\$ 1,552,734	\$ 8,311

See notes to financial statements

Debt Service Fund	Capital Projects Funds		Total
	Capital Projects	DPW Capital Projects	
\$ 604,146	\$ 1,477,344	\$ 1,806,091	\$ 8,901,541
839,601	307,810	79,695	5,311,151
-	-	490	77,290
-	1,434,856	164,435	1,599,291
-	-	-	135,333
-	-	-	97,484
<u>\$ 1,443,747</u>	<u>\$ 3,220,010</u>	<u>\$ 2,050,711</u>	<u>\$ 16,122,090</u>

\$ -	\$ 4,064	\$ 15,416	\$ 336,022
-	-	-	267,674
-	-	-	135,333
-	-	-	161,000
-	8,453	-	8,453
-	12,517	15,416	908,482

839,601	307,810	79,695	5,310,021
-	1,434,856	164,435	1,599,291
<u>839,601</u>	<u>1,742,666</u>	<u>244,130</u>	<u>6,909,312</u>

-	-	-	98,614
604,146	-	-	604,146
-	1,464,827	1,791,165	5,232,873
-	-	-	2,368,663
<u>604,146</u>	<u>1,464,827</u>	<u>1,791,165</u>	<u>8,304,296</u>

<u>\$ 1,443,747</u>	<u>\$ 3,220,010</u>	<u>\$ 2,050,711</u>	<u>\$ 16,122,090</u>
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See notes to financial statements

Village of Bayside

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2023

Total Fund Balances, Governmental Funds	\$ 8,304,296
Amounts reported for governmental activities in the Statement of Net Position are different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	17,673,677
The net pension asset (liability) does not relate to current financial resources and is not reported in the governmental funds.	(1,282,137)
Deferred outflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	4,863,898
Deferred inflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	(2,841,662)
Some liabilities, including long-term debt, are not due and payable in the current period and, therefore, are not reported in the funds:	
Bonds and notes payable	(5,960,000)
Compensated absences	(37,187)
Accrued interest	(24,810)
Unamortized debt premium	(322,831)
Net OPEB liability	<u>(163,009)</u>
Net Position of Governmental Activities	<u>\$ 20,210,235</u>

See notes to financial statements

Village of Bayside

Statement of Revenues, Expenditures and Changes in Fund Balances -
 Governmental Funds
 Year Ended December 31, 2023

	General Fund	Special Revenue Funds		
		Consolidated Dispatch	Stormwater	Tax Increment District #1
Revenues				
Taxes	\$ 3,394,653	\$ 313,023	\$ -	\$ -
Intergovernmental	639,894	2,753,372	-	-
Licenses and permits	578,701	-	-	-
Fines, forfeitures and penalties	44,027	-	-	-
Public charges for services	155,086	-	611,250	-
Intergovernmental charges for services	137,233	-	-	-
Investment income (loss)	647,446	-	-	-
Miscellaneous revenues	48,185	74,699	27,673	24,605
Total revenues	<u>5,645,225</u>	<u>3,141,094</u>	<u>638,923</u>	<u>24,605</u>
Expenditures				
Current:				
General government	748,746	-	-	93,082
Public safety	2,827,727	2,855,561	-	-
Public works	781,767	-	387,989	205
Culture, recreation and education	191,821	-	-	-
Capital outlay	-	-	259,118	-
Debt service:				
Principal	10,230	-	-	-
Interest and fiscal charges	1,059	-	-	-
Total expenditures	<u>4,561,350</u>	<u>2,855,561</u>	<u>647,107</u>	<u>93,287</u>
Excess (deficiency) of revenues over expenditures	<u>1,083,875</u>	<u>285,533</u>	<u>(8,184)</u>	<u>(68,682)</u>
Other Financing Sources (Uses)				
Transfers in	-	-	-	-
Transfers out	(253,546)	-	(73,598)	-
Proceeds from sale of capital assets	420	-	-	-
Total other financing sources (uses)	<u>(253,126)</u>	<u>-</u>	<u>(73,598)</u>	<u>-</u>
Net changes in fund balances	830,749	285,533	(81,782)	(68,682)
Fund Balances (Deficit), Beginning	<u>1,696,003</u>	<u>781,050</u>	<u>1,070,712</u>	<u>(69,425)</u>
Fund Balances (Deficit), Ending	<u>\$ 2,526,752</u>	<u>\$ 1,066,583</u>	<u>\$ 988,930</u>	<u>\$ (138,107)</u>

See notes to financial statements

Debt Service Fund	Capital Projects Funds		Total
	Capital Projects	DPW Capital Projects	
\$ 819,601	\$ 182,153	\$ 150,000	\$ 4,859,430
-	12,094	24,549	3,429,909
-	-	-	578,701
-	-	-	44,027
-	-	21,543	787,879
175,749	161,469	-	474,451
3,520	37,345	-	688,311
14,765	53,655	55,351	298,933
<u>1,013,635</u>	<u>446,716</u>	<u>251,443</u>	<u>11,161,641</u>
-	-	-	841,828
-	60,998	-	5,744,286
-	-	-	1,169,961
-	-	-	191,821
-	301,996	406,281	967,395
885,058	-	-	895,288
162,659	-	-	163,718
<u>1,047,717</u>	<u>362,994</u>	<u>406,281</u>	<u>9,974,297</u>
<u>(34,082)</u>	<u>83,722</u>	<u>(154,838)</u>	<u>1,187,344</u>
73,598	77,762	175,784	327,144
-	-	-	(327,144)
-	9,050	17,152	26,622
<u>73,598</u>	<u>86,812</u>	<u>192,936</u>	<u>26,622</u>
39,516	170,534	38,098	1,213,966
<u>564,630</u>	<u>1,294,293</u>	<u>1,753,067</u>	<u>7,090,330</u>
<u>\$ 604,146</u>	<u>\$ 1,464,827</u>	<u>\$ 1,791,165</u>	<u>\$ 8,304,296</u>

See notes to financial statements

Village of Bayside

Reconciliation of the Statement of Revenues, Expenditures and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2023

Net Change in Fund Balances, Total Governmental Funds \$ 1,213,966

Amounts reported for governmental activities in the Statement of Activities are different because:

Governmental funds report capital outlays as expenditures. However in the statement of net position the cost of these assets is capitalized and they are depreciated over their estimated useful lives and reported as depreciation expense in the statement of activities.

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements	967,395
Some items reported as capital outlay were not capitalized	(571,740)
Net book value of asset adjustments	(267,062)
Depreciation is reported in the government-wide statements	(615,987)

Receivables not currently available are reported as revenue when collected or currently available in the fund financial statements but are recognized as revenue when earned in the government-wide financial statements.

Payment on loan receivable	(165,000)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Principal repaid	895,288
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Governmental funds report debt premiums and discounts as other financing sources (uses) or expenditures. However, in the statement of net position, these are reported as deductions from long-term debt. These are allocated over the period the debt is outstanding in the statement of activities and are reported as interest expense.

Amortization of debt premium	28,491
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Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences	1,755
Net OPEB liability	77,314
Accrued interest on debt	5,681
Net pension asset/liability	(3,144,969)
Deferred outflows of resources related to pension and OPEB	1,137,855
Deferred inflows of resources related to pension and OPEB	1,591,763

Change in Net Position of Governmental Activities \$ 1,154,750

Village of BaysideStatement of Net Position -
Proprietary Fund
December 31, 2023

	Business-Type Activities - Enterprise Fund
	Sewer Utility
Assets	
Current assets:	
Cash and investments	\$ 403,587
Receivables:	
Taxes	854,987
Accounts	39,117
Prepaid items	975
Advance to capital projects fund	5,498
Restricted assets:	
Cash and investments	<u>54,257</u>
Total current assets	<u>1,358,421</u>
Noncurrent assets:	
Advance to capital projects fund	2,955
Restricted assets:	
Cash and investments	379
Capital assets:	
Construction in progress	815,735
Property and equipment	9,249,255
Less accumulated depreciation	<u>(5,596,288)</u>
Total noncurrent assets	<u>4,472,036</u>
Total assets	<u>5,830,457</u>
Deferred Outflows of Resources	
Pension related items	120,547
OPEB related items	<u>4,744</u>
Total deferred outflows of resources	<u>125,291</u>
Liabilities	
Current liabilities:	
Accounts payable	126,015
Accrued liabilities	12,389
Accrued interest	11,211
Current portion of general obligation debt	195,000
Liabilities payable from restricted assets:	
Current portion of revenue bond	86,675
Accrued interest	<u>342</u>
Total current liabilities	<u>431,632</u>
Noncurrent liabilities:	
Long-term debt:	
General obligation bonds payable	1,925,000
Unamortized premium	78,693
Net pension liability	27,583
Net OPEB liability	<u>6,810</u>
Total noncurrent liabilities	<u>2,038,086</u>
Total liabilities	<u>2,469,718</u>
Deferred Inflows of Resources	
OPEB related items	5,107
Pension related items	68,672
Unearned revenues	<u>854,987</u>
Total deferred inflows of resources	<u>928,766</u>
Net Position	
Net investment in capital assets	2,183,713
Restricted for:	
Debt service	53,915
Unrestricted net position	<u>319,636</u>
Total net position	<u>\$ 2,557,264</u>

See notes to financial statements

Village of Bayside

Statement of Revenues, Expenses and Changes in Net Position -

Proprietary Fund

Year Ended December 31, 2023

	Business-Type Activities - Enterprise Fund
	Sewer Utility
Operating Revenues	
Public charges for services	\$ 978,558
Other	<u>27,954</u>
Total operating revenues	<u>1,006,512</u>
Operating Expenses	
Sewage service	591,273
Depreciation expense	<u>159,710</u>
Total operating expenses	<u>750,983</u>
Operating income	<u>255,529</u>
Nonoperating Revenues (Expenses)	
Investment income	2,812
Interest expenses	(54,655)
Amortization of debt premium	<u>6,382</u>
Total nonoperating revenues (expense)	<u>(45,461)</u>
Income before contributions	<u>210,068</u>
Contributions	
Capital contributions	<u>5,491</u>
Change in net position	215,559
Net Position, Beginning	<u>2,341,705</u>
Net Position, Ending	<u>\$ 2,557,264</u>

See notes to financial statements

Village of Bayside

Statement of Cash Flows -
Proprietary Fund
Year Ended December 31, 2023

	Business-Type Activities - Enterprise Fund
	Sewer Utility
Cash Flows From Operating Activities	
Receipts from customers	\$ 998,010
Paid to suppliers for goods and services	(611,758)
Payments to employees for services	(109,743)
	<u>276,509</u>
Net cash flows from operating activities	<u>276,509</u>
Cash Flows From Investing Activities	
Investment income	<u>2,812</u>
Net cash from investing activities	<u>2,812</u>
Cash Flows From Capital and Related Financing Activities	
Debt retired	(269,673)
Interest paid	(56,559)
Acquisition and construction of capital assets	(790,040)
Advances to other funds	9,813
Capital contribution	<u>5,491</u>
Net cash flows from capital and related financing activities	<u>(1,100,968)</u>
Net change in cash and cash equivalents	(821,647)
Cash and Cash Equivalents, Beginning	<u>1,279,870</u>
Cash and Cash Equivalents, Ending	<u>\$ 458,223</u>
Reconciliation of Operating Income to Net Cash Flows From Operating Activities	
Operating income	\$ 255,529
Adjustments to reconcile operating loss to net cash flows from operating activities:	
Depreciation	159,710
Changes in assets, deferred inflows/outflows of resources and liabilities:	
Accounts receivable	(8,502)
Other accounts receivable	2,229
Prepayments	578
Accounts payable	(125,441)
Other current liabilities	1,811
Unearned revenues	(2,229)
Pension related deferrals and assets	(3,179)
OPEB related deferrals and liabilities	<u>(3,997)</u>
Net cash flows from operating activities	<u>\$ 276,509</u>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Fund	
Unrestricted cash and investments	\$ 403,587
Restricted cash and investments	<u>54,636</u>
Cash and cash equivalents	<u>\$ 458,223</u>
Noncash Capital and Related Financing Activities	
Amortization of debt premium	<u>\$ 6,382</u>
Capital assets financed by accounts payable	<u>\$ 34,336</u>

See notes to financial statements

Village of Bayside

Statement of Fiduciary Net Position -

Fiduciary Funds

December 31, 2023

	Custodial Funds
Assets	
Cash and investments	\$ 11,292,356
Taxes	6,443,930
Special assessments	2,427,726
Prepaid items	<u>4,979</u>
Total assets	<u>20,168,991</u>
Liabilities	
Accounts payable and accrued expenses	74,298
Due to bondholders	3,104,781
Due to other governments	<u>16,755,154</u>
Total liabilities	<u>19,934,233</u>
Net Position	
Restricted for North Shore Library	<u>234,758</u>
Total net position	<u>\$ 234,758</u>

See notes to financial statements

Village of Bayside

Statement of Changes in Fiduciary Net Position -

Fiduciary Funds

Year Ended December 31, 2023

	Custodial Funds
Additions	
Tax collections	\$ 16,440,835
Special assignments	335,207
Intergovernmental	25,000
Public charges for services	993,296
Miscellaneous	<u>162,281</u>
Total additions	<u>17,956,619</u>
Deductions	
Payments to overlying districts	16,440,835
B bond payments	335,207
Administrative expense	1,043,806
Capital outlay	<u>288,416</u>
Total deductions	<u>18,108,264</u>
Change in fiduciary net position	(151,645)
Net Position, Beginning	<u>386,403</u>
Net Position, Ending	<u>\$ 234,758</u>

See notes to financial statements

Village of Bayside

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December 31, 2023

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Village of Bayside

Notes to Financial Statements
December 31, 2023

1. Summary of Significant Accounting Policies

The accounting policies of the Village of Bayside, Wisconsin (the Village) conform to accounting principles generally accepted in the United States of America as applicable to governmental units. The accepted standard-setting body for establishing governmental accounting and financial reporting principles is the Governmental Accounting Standards Board (GASB).

Reporting Entity

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government. Certain legally separate, tax exempt organizations should also be reported as a component unit if all of the following criteria are met: (1) the economic resources received or held by the separate organization are entirely or almost entirely for the direct benefit of the primary government, its component units or its constituents; (2) the primary government or its component units, is entitled to, or has the ability to access, a majority of the economic resources received or held by the separate organization; and (3) the economic resources received or held by an individual organization that the primary government, or its component units, is entitled to, or has the ability to otherwise access, are significant to the primary government.

Component units are reported using one of three methods, discrete presentation, blended or fiduciary. Generally, component units should be discretely presented in a separate column in the financial statements. A component unit should be reported as part of the primary government using the blending method if it meets any one of the following criteria: (1) the primary government and the component unit have substantively the same governing body and a financial benefit or burden relationship exists, (2) the primary government and the component unit have substantively the same governing body and management of the primary government has operational responsibility for the component unit, (3) the component unit serves or benefits, exclusively or almost exclusively, the primary government rather than its citizens or (4) the total debt of the component unit will be paid entirely or almost entirely from resources of the primary government.

Discretely Presented Component Unit

Community Development Authority

The government-wide financial statements include the Community Development Authority (CDA) as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the village board. Wisconsin Statutes provide for circumstances whereby the Village can impose its will on the CDA, and also create a potential financial benefit to or burden on the Village. The Community Development Authority is part of the reporting entity of the Village of Bayside. However, the CDA had no financial transactions during 2023 which are material to these financial statements. Also, the CDA does not own any assets nor is it liable for any debt. Therefore, no financial statements are presented in this report. The CDA does not issue separate financial statements. During 2023, the CDA did not have any financial activity.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Government-Wide and Fund Financial Statements

Government-Wide Financial Statements

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity. The statements distinguish between governmental and business-type activities. Governmental activities generally are financed through taxes, intergovernmental revenues and other nonexchange revenues. Business-type activities are financed in whole or in part by fees charged to external parties for goods or services. Likewise, the primary government is reported separately from certain legally separate component units for which the primary government is financially accountable.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or segment. The Village does not allocate indirect expenses to functions in the statement of activities. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given function or segment, and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment. Taxes and other items not included among program revenues are reported as general revenues. Internally dedicated resources are reported as general revenues rather than as program revenues.

Fund Financial Statements

Financial statements of the Village are organized into funds, each of which is considered to be a separate accounting entity. Each fund is accounted for by providing a separate set of self-balancing accounts, which constitute its assets, deferred outflows of resources, liabilities, deferred inflows of resources, net position/fund balance, revenues and expenditures/expenses.

Funds are organized as major funds or nonmajor funds within the governmental and proprietary statements. An emphasis is placed on major funds within the governmental and proprietary categories. A fund is considered major if it is the primary operating fund of the Village or meets the following criteria:

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

Separate financial statements are provided for governmental funds and proprietary funds. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

General Fund

General Fund accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Special Revenue Funds

Special Revenue Fund - Consolidated Dispatch is used to account for and report grants and local revenues legally restricted or committed to supporting expenditures for the consolidated dispatch program.

Special Revenue Fund - Stormwater is used to account for and report grants and local revenues from charges to customers that are legally restricted or committed to supporting expenditures for the stormwater program.

Special Revenue Fund - Tax Increment District #1 is used to account for and report financial resources that are restricted, committed or assigned to expenditures outlined in the TID project plan.

Debt Service Funds

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

Capital Projects Funds

Capital Projects Fund - Capital Projects - used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for general capital projects, dispatch capital projects and records management system capital projects.

Capital Projects Fund - DPW Capital Projects - used to account for and report financial resources that are restricted, committed or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for DPW.

Enterprise Funds

The Village reports the following major enterprise fund:

Sewer Utility accounts for operations of the Sewer system.

In addition, the Village reports the following fund types:

Custodial Funds

Custodial Funds are used to account for and report assets controlled by the Village and the assets are for the benefit of individuals, private organizations and/or other governmental units.

Tax Collection Fund
Special Assessment B Bonds 2013
Special Assessment B Bonds 2015

North Shore Library Operations
North Shore Library Capital

Village of Bayside

Notes to Financial Statements
December 31, 2023

Measurement Focus, Basis of Accounting and Financial Statement Presentation

Government-Wide Financial Statements

The government-wide statement of net position and statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place. Property taxes are recognized as revenues in the year for which they are levied. Taxes receivable for the following year are recorded as receivables and deferred inflows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider are met. Special assessments are recorded as revenue when earned. Unbilled receivables are recorded as revenues when services are provided.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the Village's sewer and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Fund Financial Statements

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recorded when they are both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. For this purpose, the Village considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures are recorded when the related fund liability is incurred, except for unmatured interest on long-term debt, claims, judgments, compensated absences and pension expenditures, which are recorded as a fund liability when expected to be paid with expendable available financial resources.

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

Intergovernmental aids and grants are recognized as revenues in the period the Village is entitled to the resources and the amounts are available. Amounts owed to the Village which are not available are recorded as receivables and unavailable revenues. Amounts received before eligibility requirements (excluding time requirements) are met are recorded as liabilities. Amounts received in advance of meeting time requirements are recorded as deferred inflows.

Revenues susceptible to accrual include property taxes, miscellaneous taxes, public charges for services, special assessments and interest. Other general revenues such as fines and forfeitures, inspection fees, recreation fees and miscellaneous revenues are recognized when received in cash or when measurable and available under the criteria described above.

Proprietary and Fiduciary Funds

Proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note.

Village of Bayside

Notes to Financial Statements
December 31, 2023

The proprietary funds distinguish operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the sewer utility are charges to customers for sales and services. Special assessments are recorded as receivables and contribution revenue when levied. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

All Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows of resources, liabilities and deferred inflows of resources and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources and Net Position or Equity

Deposits and Investments

For purposes of the statement of cash flows, the Village considers all highly liquid investments with an initial maturity of three months or less when acquired to be cash equivalents.

Investment of Village funds is restricted by Wisconsin state statutes. Available investments are limited to:

- a. Time deposits in any credit union, bank, savings bank or trust company.
- b. Bonds or securities of any county, city, drainage district, technical college district, village, town or school district of the state. Also, bonds issued by a local exposition district, a local professional baseball park district, a local professional football stadium district, a local cultural arts district, the University of Wisconsin Hospitals and Clinics Authority or the Wisconsin Aerospace Authority.
- c. Bonds or securities issued or guaranteed by the federal government.
- d. The local government investment pool.
- e. Any security maturing in seven years or less and having the highest or second highest rating category of a nationally recognized rating agency.
- f. Securities of an open-end management investment company or investment trust, subject to various conditions and investment options.
- g. Repurchase agreements with public depositories, with certain conditions.

The Village has adopted an investment policy. That policy follows the state statute for allowable investments. In addition the Village's policy states that the Village will minimize both credit and interest rate risk. Credit risk is the risk of loss due to the failure of the security issuer or backer whereas interest rate risk is the risk that market value of securities in the portfolio will fall due to changes in market interest rates.

Village of Bayside

Notes to Financial Statements
December 31, 2023

The Village's investment policy regarding custodial credit risk requires the Village to maintain collateral agreements for 105% of the balance that exceeds the FDIC and State Deposit Guarantee Insurance, however, there are times during the year when the Village is not in compliance with this policy. The Village's investment policy does not address credit risk, interest rate risk, concentration of credit risk or foreign currency risk.

Investments are stated at fair value, which is the amount at which an investment could be exchanged in a current transaction between willing parties. Fair values are based on methods and inputs as outlined in Note 3. No investments are reported at amortized cost. Adjustments necessary to record investments at fair value are recorded in the operating statement as increases or decreases in investment income. Investment income on commingled investments of municipal accounting funds is allocated based on average balances. The difference between the bank statement balance and carrying value is due to outstanding checks and/or deposits in transit.

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2023, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3 for further information.

Receivables

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the county government as well as the local school district and technical college district. Taxes for all state and local governmental units billed in the current year for the succeeding year are reflected as receivables and due to other taxing units on the accompanying statement of fiduciary net position.

Property tax calendar - 2023 tax roll:

Lien date and levy date	December 2023
Tax bills mailed	December 2023
Payment in full, or	January 31, 2024
First installment due	January 31, 2024
Second installment due	March 31, 2024
Third installment due	May 31, 2024
Personal property taxes in full	January 31, 2024
Tax sale - 2023 delinquent real estate taxes	October 2026

Delinquent real estate taxes as of July 31 are paid in full by the County, which assumes the collection thereof. No provision for uncollectible accounts receivable has been made for the sewer utility because they have the right by law to place substantially all delinquent bills on the tax roll and other delinquent bills are generally not significant.

During the course of operations, transactions occur between individual funds that may result in amounts owed between funds. Short-term interfund loans are reported as "due to and from other funds." Long-term interfund loans (noncurrent portion) are reported as "advances from and to other funds." Interfund receivables and payables between funds within governmental activities are eliminated in the statement of net position. Any residual balances outstanding between the governmental activities and business-type activities are reported in the governmental-wide financial statements as internal balances.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements. The cost of prepaid items is recorded as expenditures/expenses when consumed rather than when purchased.

Restricted Assets

Mandatory segregations of assets are presented as restricted assets. Such segregations are required by bond agreements and other external parties. Current liabilities payable from these restricted assets are so classified. The excess of restricted assets over current liabilities payable from restricted assets will be used first for retirement of related long-term debt. The remainder, if generated from earnings, is shown as restricted net position.

Capital Assets

Government-Wide Financial Statements

Capital assets, which include property, plant and equipment (including right-to-use lease assets), are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 general capital assets and \$5,000 for infrastructure assets and an estimated useful life in excess of one year. All capital assets are valued at historical cost or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor and overhead. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

Depreciation and amortization of all exhaustible capital assets is recorded as an allocated expense in the statement of activities, with accumulated depreciation and amortization reflected in the statement of net position. Depreciation and amortization is provided over the assets' estimated useful lives using the straight-line method. The range of estimated useful lives by type of asset is as follows:

Buildings	20-50 Years
Land improvements	15-40 Years
Machinery and equipment	5-20 Years
Utility system	15-40 Years
Infrastructure	15-40 Years
Intangible, software	5-10 Years

Lease assets are typically amortized over the lease term.

Fund Financial Statements

In the fund financial statements, capital assets used in governmental fund operations are accounted for as capital outlay expenditures of the governmental fund upon acquisition. Capital assets used in proprietary fund operations are accounted for the same way as in the government-wide statements.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Deferred Outflows of Resources

A deferred outflow of resources represents a consumption of net assets that applies to a future period and will not be recognized as an outflow of resources (expense/expenditure) until that future time.

Compensated Absences

It is the Village's policy to permit employees to accumulate earned but unused sick leave benefits in accordance with bargaining unit agreements. All sick leave is accrued when incurred in the government-wide financial statements. A liability for these amounts is reported in the governmental funds in the fund financial statements only if they have matured, for example, as a result of employee resignations and retirements.

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2023 are determined on the basis of current salary rates and include salary related payments.

Long-Term Obligations

All long-term obligations to be repaid from governmental and business-type resources are reported as liabilities in the government-wide statements. The long-term obligations consist primarily of notes and bonds payable and accrued compensated absences.

Long-term obligations for governmental funds are not reported as liabilities in the fund financial statements. The face value of debts (plus any premiums) are reported as other financing sources and payments of principal and interest are reported as expenditures. The accounting in proprietary funds is the same as it is in the government-wide statements.

For the government-wide statements and proprietary fund statements, bond premiums and discounts are amortized over the life of the issue using the straight-line method. The balance at year end is shown as an increase or decrease in the liability section of the statement of net position.

Leases

The Village is a lessor because it leases capital assets to other entities. As a lessor, the Village reports a lease receivable and corresponding deferred inflow of resources in both the fund financial statements and government-wide financial statements. The Village continues to report and depreciate the capital assets being leased as capital assets of the primary government.

Deferred Inflows of Resources

A deferred inflow of resources represents an acquisition of net assets that applies to a future period and therefore will not be recognized as an inflow of resources (revenue) until that future time.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Equity Classifications

Government-Wide Statements

Equity is classified as net position and displayed in three components:

- a. **Net Investment in Capital Assets** - Consists of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances (excluding unspent debt proceeds) of any bonds, mortgages, notes or other borrowings that are attributable to the acquisition, construction or improvement of those assets.
- b. **Restricted Net Position** - Consists of net position with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or, 2) law through constitutional provisions or enabling legislation.
- c. **Unrestricted Net Position** - All other net positions that do not meet the definitions of "restricted" or "net investment in capital assets."

When both restricted and unrestricted resources are available for use, it is the Village's policy to use restricted resources first, then unrestricted resources as they are needed.

Fund Statements

Governmental fund balances are displayed as follows:

- a. **Nonspendable** - Includes fund balance amounts that cannot be spent either because they are not in spendable form or because legal or contractual requirements require them to be maintained intact.
- b. **Restricted** - Consists of fund balances with constraints placed on their use either by 1) external groups such as creditors, grantors, contributors or laws or regulations of other governments or 2) law through constitutional provisions or enabling legislation.
- c. **Committed** - Includes fund balance amounts that are constrained for specific purposes that are internally imposed by the government through formal action of the highest level of decision making authority. Fund balance amounts are committed through a formal action (resolution) of the Village Board. This formal action must occur prior to the end of the reporting period, but the amount of the commitment, which will be subject to the constraints, may be determined in the subsequent period. Any changes to the constraints imposed require the same formal action of the Village Board that originally created the commitment.
- d. **Assigned** - Includes spendable fund balance amounts that are intended to be used for specific purposes that do not meet the criteria to be classified as restricted or committed. The Village Board has, by resolution, adopted a financial policy authorizing the Finance Committee to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

Proprietary fund equity is classified the same as in the government-wide statements.

Village of Bayside

Notes to Financial Statements
December 31, 2023

The Village considers restricted amounts to be spent first when both restricted and unrestricted fund balance is available unless there are legal documents / contracts that prohibit doing this, such as in grant agreements requiring dollar for dollar spending. Additionally, the Village would first use committed, then assigned and lastly unassigned amounts of unrestricted fund balance when expenditures are made.

See Note 3 for further information.

Pension

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset);
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions; and
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Postemployment Benefits Other Than Pensions (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring following:

- Net OPEB Liability;
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Other Postemployment Benefits; and
- OPEB Expense (Revenue).

Information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIFs fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

2. Stewardship, Compliance and Accountability

Excess Expenditures and Other Financing Uses Over Budget

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Debt Service Fund	\$ 1,047,427	\$ 1,047,717	\$ 290

The Village controls expenditures at the function level. Some individual functions experienced expenditures which exceeded appropriations. The detail of those items can be found in the Village's year-end budget to actual report.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Limitations on the Village's Tax Levy

Wisconsin law limits the Village's future tax levies. Generally the Village is limited to its prior tax levy dollar amount (excluding TIF Districts), increased by the greater of the percentage change in the Village's equalized value due to net new construction or zero percent. Changes in debt service from one year to the next are generally exempt from this limit with certain exceptions. The Village is required to reduce its allowable levy by the estimated amount of fee revenue it collects for certain services, if those services were funded in 2013 by the property tax levy. Levies can be increased above the allowable limits if the amount is approved by referendum.

3. Detailed Notes on All Funds

Deposits and Investments

The Village's deposits and investments at year end were comprised of the following:

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 16,698,839	\$ 16,570,658	Custodial credit
LGIP	337,505	337,505	Credit
			Custodial credit, credit, interest rate and concentration of credit
U.S. agencies, implicitly guaranteed	1,708,929	1,708,929	Custodial credit and interest rate
U.S. treasuries	1,528,641	1,528,641	Custodial credit, credit, interest rate, concentration of credit and foreign currency
U.S. & foreign corporate bonds	245,498	245,498	Credit and interest rate
Money market mutual fund	125,595	125,595	Custodial credit, interest rate and foreign currency
U.S. agencies, explicitly guaranteed	6,611	6,611	
Petty cash	503	-	N/A
	<u>\$ 20,652,121</u>	<u>\$ 20,523,437</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 9,305,129		
Restricted cash and investments	54,636		
Per statement of fiduciary net position, fiduciary funds:			
Custodial funds	<u>11,292,356</u>		
	<u>\$ 20,652,121</u>		

Deposits in each local and area bank are insured by the FDIC in the amount of \$250,000 for time and savings accounts (including NOW accounts) and \$250,000 for demand deposit accounts (interest-bearing and noninterest-bearing). In addition, if deposits are held in an institution outside of the state in which the government is located, insured amounts are further limited to a total of \$250,000 for the combined amount of all deposit accounts.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Bank accounts are also insured by the State Deposit Guarantee Fund in the amount of \$400,000. However, due to the nature of this fund, recovery of material principal losses may not be significant to individual municipalities. This coverage has not been considered in computing custodial credit risk.

The Village categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs.

The valuation methods for recurring fair value measurements are as follows:

- Market approach - prices or other information from market transactions involving identical or similar assets.

Investment Type	December 31, 2023			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ -	\$ 125,595	\$ -	\$ 125,595
U.S. agencies, implicitly guaranteed	-	1,708,929	-	1,708,929
U.S. treasuries	1,528,641	-	-	1,528,641
U.S. & foreign corporate bonds	-	245,498	-	245,498
U.S. agencies, explicitly guaranteed	-	6,611	-	6,611
Total	<u>\$ 1,528,641</u>	<u>\$ 2,086,633</u>	<u>\$ -</u>	<u>\$ 3,615,274</u>

Custodial Credit Risk

Deposits

Custodial credit risk is the risk that in the event of a financial institution failure, the Village's deposits may not be returned to the Village.

As of December 31, 2023, \$18,664 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 18,664</u>
Total	<u>\$ 18,664</u>

Investments

For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the Village will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party.

The Village does not have any investments exposed to custodial credit risk.

Credit Risk

Credit risk is the risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Village of Bayside

Notes to Financial Statements
December 31, 2023

As of December 31, 2023, the Village's investments were rated as follows:

Investment Type	Standard & Poors	Moody's Investors Services	Not Rated
Money market mutual funds			Not Rated
U.S. agencies, implicitly guaranteed	AA+	Aaa	Not Rated
U.S. & foreign corporate bonds	AA+ to A+	Aaa to Aa2	

The Village also held investments in the following external pools which are not rated:

Wisconsin Local Government Investment Pool

Concentration of Credit Risk

Concentration of credit risk is the risk of loss attributed to the magnitude of a government's investment in a single issuer.

At December 31, 2023, the Village's investment portfolio was concentrated as follows:

Issuer	Investment Type	Percentage of Portfolio
Federal Home Loan Bank	U.S. agencies, implicitly guaranteed	5.30 %
Federal Home Loan Mortgage Corporation	U.S. agencies, implicitly guaranteed	15.80
Federal National Mortgage Association	U.S. agencies, implicitly guaranteed	6.10

Interest Rate Risk

Interest rate risk is the risk that changes in interest rates will adversely affect the value of an investment.

As of December 31, 2023, the Village's investments were as follows:

Investment Type	Fair Value	Maturity (in Years)			
		Less Than 1 Year	1-5 Years	5-10 Years	More Than 10 Years
U.S. agencies (implicitly guaranteed)	\$ 1,708,929	\$ 396,469	\$ 24,622	\$ 510,632	\$ 777,206
U.S. treasuries	1,528,641	1,172,645	355,996	-	-
U.S. & foreign corporate bonds	245,498	158,259	87,239	-	-
Money market mutual fund	125,595	125,595	-	-	-
U. S. agencies (explicitly guaranteed)	6,611	-	-	5,834	777
Total	<u>\$ 3,615,274</u>	<u>\$ 1,852,968</u>	<u>\$ 467,857</u>	<u>\$ 516,466</u>	<u>\$ 777,983</u>

See Note 1 for further information on deposit and investment policies.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Receivables

All of the receivables on the balance sheet are expected to be collected within one year.

Governmental funds report *unavailable* or *unearned revenue* in connection with receivables for revenues that are not considered to be available to liquidate liabilities of the current period. Property taxes levied for the subsequent year are not earned and cannot be used to liquidate liabilities of the current period. Governmental funds also defer revenue recognition in connection with resources that have been received, but not yet earned. At the end of the current fiscal year, the various components of *unavailable revenue* and *unearned revenue* reported in the governmental funds were as follows:

	<u>Unearned</u>
Property taxes receivable for subsequent year	\$ 4,887,093
Stormwater user fees	422,928
Lease revenue	<u>1,599,291</u>
Total unearned/unavailable revenue for governmental funds	<u>\$ 6,909,312</u>

At the end of the current fiscal year, the various components of unearned revenue in the proprietary funds were as follows:

	<u>Unearned</u>
Sewer fees placed on tax roll for subsequent year	\$ 854,384
Delinquent fees placed on tax roll	<u>603</u>
Total unearned revenue for proprietary funds	<u>\$ 854,987</u>

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.

Construction - Used to report proceeds of revenue bond issuances that are restricted for use in construction.

Following is a list of restricted assets at December 31, 2023:

	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>	<u>Restricted Net Position</u>
Bond redemption account	\$ 54,257	\$ 342	\$ 53,915
Construction account	<u>379</u>	<u>-</u>	<u>n/a</u>
Total	<u>\$ 54,636</u>	<u>\$ 342</u>	<u>\$ 53,915</u>

Village of Bayside

Notes to Financial Statements
December 31, 2023

Capital Assets

Capital asset activity for the year ended December 31, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated / amortized:				
Land	\$ 3,561,528	\$ -	\$ -	\$ 3,561,528
Construction in progress	28,368	35,318	63,686	-
Total capital assets not being depreciated / amortized	<u>3,589,896</u>	<u>35,318</u>	<u>63,686</u>	<u>3,561,528</u>
Capital assets being depreciated / amortized:				
Land improvements	593,824	-	-	593,824
Building and improvements	8,399,000	25,324	70,675	8,353,649
Machinery and equipment	4,064,365	366,058	209,909	4,220,514
Infrastructure	10,991,669	32,641	270,902	10,753,408
Software	685,345	-	9,986	675,359
Total capital assets being depreciated / amortized	<u>24,734,203</u>	<u>424,023</u>	<u>561,472</u>	<u>24,596,754</u>
Total capital assets	<u>28,324,099</u>	<u>459,341</u>	<u>625,158</u>	<u>28,158,282</u>
Less accumulated depreciation / amortization for:				
Land improvements	(298,660)	(7,298)	-	(305,958)
Building and improvements	(2,461,879)	(159,787)	31,097	(2,590,569)
Machinery and equipment	(2,589,625)	(232,496)	209,905	(2,612,216)
Infrastructure	(4,169,122)	(210,535)	43,422	(4,336,235)
Software	(643,742)	(5,871)	9,986	(639,627)
Total accumulated depreciation / amortization	<u>(10,163,028)</u>	<u>(615,987)</u>	<u>294,410</u>	<u>(10,484,605)</u>
Net capital assets being depreciated / amortized	<u>14,571,175</u>	<u>(191,964)</u>	<u>267,062</u>	<u>14,112,149</u>
Total governmental activities capital assets, net as reported in the statement of net position	<u>\$ 18,161,071</u>	<u>\$ (156,646)</u>	<u>\$ 330,748</u>	<u>\$ 17,673,677</u>

Depreciation / amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 109,072
Public safety	185,133
Public works, which includes the depreciation of roads, sidewalks and storm sewers	314,262
Culture, education and recreation	<u>7,520</u>
Total governmental activities depreciation / amortization expense	<u>\$ 615,987</u>

Village of Bayside

Notes to Financial Statements
December 31, 2023

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets not being depreciated:				
Construction in progress	\$ -	\$ 815,735	\$ -	\$ 815,735
Total capital assets not being depreciated	<u>-</u>	<u>815,735</u>	<u>-</u>	<u>815,735</u>
Capital assets being depreciated:				
Infrastructure	8,764,989	-	-	8,764,989
Equipment	<u>475,625</u>	<u>8,641</u>	<u>-</u>	<u>484,266</u>
Total capital assets being depreciated	<u>9,240,614</u>	<u>8,641</u>	<u>-</u>	<u>9,249,255</u>
Total capital assets	<u>9,240,614</u>	<u>824,376</u>	<u>-</u>	<u>10,064,990</u>
Less accumulated for:				
Infrastructure	(5,270,838)	(127,819)	-	(5,398,657)
Equipment	<u>(165,740)</u>	<u>(31,891)</u>	<u>-</u>	<u>(197,631)</u>
Total accumulated	<u>(5,436,578)</u>	<u>(159,710)</u>	<u>-</u>	<u>(5,596,288)</u>
Net capital assets being depreciated	<u>3,804,036</u>	<u>(151,069)</u>	<u>-</u>	<u>3,652,967</u>
Business-type activities capital assets, net as reported in the statement of net position	<u>\$ 3,804,036</u>	<u>\$ 664,666</u>	<u>\$ -</u>	<u>\$ 4,468,702</u>

Depreciation / amortization expense was charged to functions as follows:

Business-Type Activities

Sewer	<u>\$ 159,710</u>
Total business-type activities , net as reported in the statement of net position expense	<u>\$ 159,710</u>

Interfund Receivables/Payables, Advances and Transfers

Interfund Receivables/Payables

The following is a schedule of interfund receivables and payables including any overdrafts on pooled cash and investment accounts:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Tax Increment District #1 Fund, Special Revenue Fund	<u>\$ 135,333</u>
Total, fund financial statements		135,333
Less fund eliminations		(135,333)
See below, interfund advances		<u>(8,453)</u>
Total internal balances, government-wide statement of net position		<u>\$ (8,453)</u>

All amounts are due within one year.

Village of Bayside

Notes to Financial Statements
December 31, 2023

All balances resulted from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

Advances

The general fund is advancing funds to the capital projects fund in the amount of \$62,998. The amount advanced is principal and interest lease payments for capital equipment purchased.

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Sewer Fund	Capital Projects Fund	\$ 8,453	\$ 2,955

The principal purpose of this advance is for capital equipment purchased.

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Debt Service Fund	Special Revenue Fund, Stormwater Fund	\$ 73,598	To fund debt service payments
Capital Projects Fund	General Fund	77,762	To fund future capital projects
Capital Projects Fund - DPW Capital Projects	General Fund	<u>175,784</u>	To fund future capital projects
Total, fund financial statements		327,144	
Less fund eliminations		<u>(327,144)</u>	
Total transfers, government-wide statement of activities		<u>\$ -</u>	

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the budget requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2023, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt, Village debt	\$ 6,660,230	\$ -	\$ 700,230	\$ 5,960,000	\$ 735,000
General obligation notes from direct borrowings and direct placements, Village debt	30,058	-	30,058	-	-
General obligation debt, NSFD debt (Discounts)/Premiums	165,000	-	165,000	-	-
	<u>351,322</u>	<u>-</u>	<u>28,491</u>	<u>322,831</u>	<u>-</u>
Total bonds and notes payable	<u>7,206,610</u>	<u>-</u>	<u>923,779</u>	<u>6,282,831</u>	<u>735,000</u>
Other liabilities:					
Vested compensated absences	38,942	38,328	40,083	37,187	10,720
Net pension liability	-	1,282,137	-	1,282,137	-
Net OPEB liability	<u>240,323</u>	<u>-</u>	<u>77,314</u>	<u>163,009</u>	<u>-</u>
Total other liabilities	<u>279,265</u>	<u>1,320,465</u>	<u>117,397</u>	<u>1,482,333</u>	<u>10,720</u>
Total governmental activities long-term liabilities	<u>\$ 7,485,875</u>	<u>\$ 1,320,465</u>	<u>\$ 1,041,176</u>	<u>\$ 7,765,164</u>	<u>\$ 745,720</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 2,305,000	\$ -	\$ 185,000	\$ 2,120,000	\$ 195,000
Revenue bonds from direct borrowings and direct placements	171,348	-	84,673	86,675	86,675
(Discounts)/premiums	<u>85,075</u>	<u>-</u>	<u>6,382</u>	<u>78,693</u>	<u>-</u>
Total bonds and notes payable	<u>2,561,423</u>	<u>-</u>	<u>276,055</u>	<u>2,285,368</u>	<u>281,675</u>
Other liabilities:					
Net OPEB liability	14,774	-	7,964	6,810	-
Net pension liability	<u>-</u>	<u>27,583</u>	<u>-</u>	<u>27,583</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 2,576,197</u>	<u>\$ 27,583</u>	<u>\$ 284,019</u>	<u>\$ 2,319,761</u>	<u>\$ 281,675</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2023, was \$45,530,175. Total general obligation debt outstanding at year end was \$8,080,000.

Village of Bayside

Notes to Financial Statements
December 31, 2023

General Obligation Debt

All general obligation debt payable is backed by the full faith and credit of the Village. Debt in the governmental funds will be retired by future property tax levies accumulated by the debt service fund. Business-type activities debt is payable by revenues from user fees of those funds or, if the revenues are not sufficient, by future tax levies.

<u>Governmental Activities</u>					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2023</u>
Corporate Purpose Bonds	06/28/2016	03/01/2026	2.00%	\$ 1,035,000	\$ 405,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.00-3.15	1,420,000	1,100,000
Corporate Purpose Taxable Bonds	04/01/2021	11/01/2037	1.30-3.00	1,925,000	1,630,000
Corporate Purpose Taxable Bonds	04/01/2021	12/01/2034	1.75-2.20	3,175,000	<u>2,825,000</u>
Total governmental activities, general obligation debt					<u>\$ 5,960,000</u>

<u>Business-Type Activities</u>					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2023</u>
State Trust Fund Loan	11/02/2010	03/01/2026	1.00-3.60%	\$ 475,000	\$ 105,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.00-3.15	1,020,000	535,000
Corporate Purpose Taxable Bonds	04/01/2021	11/01/2037	1.30-3.00	1,235,000	1,195,000
Corporate Purpose Taxable Bonds	04/01/2021	12/01/2034	1.75-2.20	315,000	<u>285,000</u>
Total business-type activities, general obligation debt					<u>\$ 2,120,000</u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2024	\$ 735,000	\$ 132,297	\$ 195,000	\$ 48,060
2025	710,000	114,573	260,000	42,300
2026	715,000	97,822	260,000	34,540
2027	625,000	82,148	225,000	27,335
2028	580,000	66,473	225,000	20,835
2029-2033	2,450,000	150,227	605,000	58,385
2034-2037	<u>145,000</u>	<u>4,870</u>	<u>350,000</u>	<u>14,420</u>
Total	<u>\$ 5,960,000</u>	<u>\$ 648,410</u>	<u>\$ 2,120,000</u>	<u>\$ 245,875</u>

Revenue Debt

Business-type activities revenue bonds are payable only from revenues derived from the operation of the Sewer.

Village of Bayside

Notes to Financial Statements
December 31, 2023

The Village has pledged future sewer revenues, net of specified operating expenses, to repay revenue bonds issued in 2004. Proceeds from the bonds provided financing for the Village's Sewer System. The bonds are payable solely from sewer revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require 21.00% of net revenues. The total principal and interest remaining to be paid on the bonds is \$87,700. Principal and interest paid for the current year and total customer net revenues were \$87,724 and \$418,051, respectively.

Revenue debt payable at December 31, 2023, consists of the following:

Business-Type Activities Revenue Debt

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2023</u>
Sewer Utility					
Revenue Bonds	08/25/2004	05/01/2024	2.365%	\$ 1,342,169	\$ 86,675
Total business-type activities, revenue debt					\$ 86,675

Debt service requirements to maturity are as follows:

<u>Year</u>	<u>Business-Type Activities Revenue Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 86,675	\$ 1,025
Total	\$ 86,675	\$ 1,025

The Village's outstanding revenues from direct borrowings and/or direct placements related to business-type activities of \$86,675 contain a provision that in an event of default, outstanding amounts are recoverable by the state by deducting those amounts from any State payments due the municipality, adding a special charge to the amount of taxes apportioned to and levied upon the county in which the municipality is located or to collect user fees from the operation of the municipality's sewer system.

Special Assessment B-Bonds

B-Bonds are payable only from special assessments levied on affected properties.

Special assessment B-Bonds at December 31, 2023, consists of the following:

<u>Governmental Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2023</u>
Special Assessment B-Bonds					
Special Assessment B-Bonds	05/16/2013	05/01/2033	1.55-4.15%	\$ 1,015,000	\$ 340,000
Special Assessment B-Bonds	05/07/2015	05/01/2035	1.25-4.10	4,390,000	2,215,000
Total governmental activities special assessment B-Bonds					\$ 2,555,000

Village of Bayside

Notes to Financial Statements
December 31, 2023

Debt service requirements to maturity are as follows:

<u>Years</u>	Governmental Activities Special Assessment B-Bonds	
	<u>Principal</u>	<u>Interest</u>
2024	\$ 220,000	\$ 84,189
2025	220,000	78,260
2026	220,000	71,966
2027	220,000	65,395
2028	220,000	58,459
2029-2033	1,090,000	176,741
2034-2035	<u>365,000</u>	<u>14,770</u>
Total	<u>\$ 2,555,000</u>	<u>\$ 549,780</u>

Other Debt Information

Estimated payments of vested compensated absences, net pension liability and net OPEB obligation are not included in the debt service requirement schedules. Vested compensated absences, net pension liability and net OPEB liability attributable to governmental activities will be liquidated primarily by the general fund. The net pension liability and net OPEB liability attributable to business type activities will be liquidated by the sewer fund.

A statutory mortgage lien upon the sewer fund's system and any additions, improvements and extensions thereto is created by Section 66.066 of the Wisconsin Statutes as provided for in the ordinances creating the revenue bond issue. The sewer fund's system and the earnings of the system remain subject to the lien until payment in full of principal and interest on the bonds.

Lease Disclosures

Lessor - Lease Receivables

<u>Governmental Activities Lease Receivables Description</u>	<u>Date of Inception</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Receivable Balance December 31, 2023</u>
US Cellular cell tower	01/01/2022	3/31/2030	3%	\$ 164,435
AT&T cell tower	01/01/2022	4/30/2044	3	819,127
Verizon cell tower	01/01/2022	12/6/2043	3	<u>615,729</u>
Total governmental activities				<u>\$ 1,599,291</u>

The Village recognized \$70,566 of lease revenue during the fiscal year.

The Village recognized \$40,865 of interest revenue during the fiscal year.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2023, includes the following:

Governmental Activities

Net investment in capital assets:

Land	\$ 3,561,528
Other capital assets, net of accumulated depreciation	14,112,149
Less long-term debt outstanding	(5,960,000)
Plus unspent capital related debt proceeds	304,826
Less unamortized debt premium	<u>(322,831)</u>

Total net investment in capital assets	<u><u>\$ 11,695,672</u></u>
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Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2023, include the following:

	General Fund	Special Revenue - Consolidated Dispatch Fund	Special Revenue - Stormwater Fund	Special Revenue - Tax Increment District #1	Debt Service Fund	Capital Projects Fund	DPW Capital Projects Fund	Total
Fund Balances								
Nonspendable:								
Prepaid items	\$ 18,852	\$ 77,657	\$ 975	\$ -	\$ -	\$ -	\$ -	\$ 97,484
Delinquent personal property taxes	1,130	-	-	-	-	-	-	1,130
Subtotal	<u>19,982</u>	<u>77,657</u>	<u>975</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>98,614</u>
Restricted for:								
Debt service	-	-	-	-	604,146	-	-	604,146
Subtotal	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>604,146</u>	<u>-</u>	<u>-</u>	<u>604,146</u>
Committed to:								
Consolidated dispatch	-	988,926	-	-	-	-	-	988,926
Stormwater	-	-	987,955	-	-	-	-	987,955
General capital projects	-	-	-	-	-	1,464,827	1,791,165	3,255,992
Subtotal	<u>-</u>	<u>988,926</u>	<u>987,955</u>	<u>-</u>	<u>-</u>	<u>1,464,827</u>	<u>1,791,165</u>	<u>5,232,873</u>
Unassigned (Deficit):	<u>2,506,770</u>	<u>-</u>	<u>-</u>	<u>(138,107)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2,368,663</u>
Total fund balances (deficit)	<u><u>\$2,526,752</u></u>	<u><u>\$ 1,066,583</u></u>	<u><u>\$ 988,930</u></u>	<u><u>\$ (138,107)</u></u>	<u><u>\$ 604,146</u></u>	<u><u>\$1,464,827</u></u>	<u><u>\$1,791,165</u></u>	<u><u>\$ 8,304,296</u></u>

Village of Bayside

Notes to Financial Statements
December 31, 2023

Business-Type Activities

Net investment in capital assets:	
Construction in progress	\$ 815,735
Other capital assets, net of accumulated depreciation	3,652,967
Less long-term debt outstanding	(2,206,675)
Plus unspent capital related debt proceeds	379
Less unamortized debt premium	<u>(78,693)</u>
Total net investment in capital assets	<u>\$ 2,183,713</u>

4. Other Information

Employees' Retirement System

Plan Description

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings and creditable service.

Final average earnings is the average of the participant's three highest annual earnings period. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Vested participants may retire at age 55 (50 for protective occupations) and receive an actuarially reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the floor) set at retirement. The Core and Variable annuity adjustments granted during recent years are as follows:

<u>Year</u>	<u>Core Fund Adjustment %</u>	<u>Variable Fund Adjustment %</u>
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0
2019	0.0	(10.0)
2020	1.7	21.0
2021	5.1	13.0
2022	7.4	15.0

Village of Bayside

Notes to Financial Statements
December 31, 2023

Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for General category employees, including Teachers, Executives and Elected Officials. Starting on January 1, 2016, the Executives and Elected Officials category was merged into the General Employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

During the reporting period, the WRS recognized \$294,845 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2023 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.50 %	6.50 %
Protective with Social Security	6.50	12.00
Protective without Social Security	6.50	16.40

Pension Liability, Pension Expense (Revenue), Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2023, the Village reported a liability of \$1,309,720 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2021 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2022, the Village's proportion was 0.02472242%, which was an increase of 0.00123813% from its proportion measured as of December 31, 2021.

For the year ended December 31, 2023, the Village recognized pension expense (revenue) of \$597,296.

Village of Bayside

Notes to Financial Statements
December 31, 2023

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between projected and actual experience	\$ 2,085,979	\$ 2,740,508
Changes in assumptions	257,545	-
Net differences between projected and actual earnings on pension plan investments	2,224,913	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	7,898	34,154
Employer contributions subsequent to the measurement date	<u>322,570</u>	<u>-</u>
Total	<u>\$ 4,898,905</u>	<u>\$ 2,774,662</u>

\$322,570 reported as deferred outflows of resources related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2024	\$ 69,438
2025	372,238
2026	379,005
2027	980,992

Village of Bayside

Notes to Financial Statements
December 31, 2023

Actuarial Assumptions

The total pension liability in the December 31, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2021
Measurement Date of Net Pension Liability (Asset):	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020 Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	6.8%
Discount Rate:	6.8%
Salary Increases:	
Wage Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	2020 WRS Experience Mortality Table
Postretirement Adjustments*:	1.7%

** No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total Pension Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the December 31, 2021 actuarial valuation.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Long-Term Expected Return on Plan Assets

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Allocation Targets and Expected Returns* as of December 31, 2022			
Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %**
Public Equity	48	7.6	5
Public Fixed Income	25	5.3	2.7
Inflation Sensitive	19	3.6	1.1
Real Estate	8	5.2	2.6
Private Equity/Debt	15	9.6	6.9
Total Core Fund***	115	7.4	4.8
Variable Fund Asset			
U.S. Equities	70	7.2	4.6
International Equities	30	8.1	5.5
Total Variable Fund	100	7.7	5.1

* *Asset Allocations are managed within established ranges; target percentages may differ from actual monthly allocations*

** *New England Pension Consultants' Long-Term U.S. CPI (Inflation) Forecast: 2.5%*

*** *The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. This results in an asset allocation beyond 100%. Currently, an asset allocation target of 15% policy leverage is used subject to an allowable range of up to 20%.*

Village of Bayside

Notes to Financial Statements
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Single Discount Rate

A single discount rate of 6.8% was used to measure the total pension liability for the current and prior year. This discount rate is based on the expected rate of return on pension plan investments of 6.8% and a municipal bond rate of 4.05% (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2022. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 6.8% expected rate of return implies that a dividend of approximately 1.7% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Village's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate

The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 6.80%, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.80%) or 1-percentage-point higher (7.80%) than the current rate:

	<u>1% Decrease to Discount Rate (5.8%)</u>	<u>Current Discount Rate (6.8%)</u>	<u>1% Increase to Discount Rate (7.8%)</u>
Village's proportionate share of the net pension liability (asset)	\$ 4,346,919	\$ 1,309,720	\$ (779,612)

Pension Plan Fiduciary Net Position

Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

At December 31, 2023, the Village reported a payable to the pension plan which represents contractually required contributions outstanding as of the end of the year.

Risk Management

The Village is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Commitments and Contingencies

Claims and judgments are recorded as liabilities if all the conditions of Governmental Accounting Standards Board pronouncements are met. The liability and expenditure for claims and judgments are only reported in governmental funds if it has matured. Claims and judgments are recorded in the government-wide statements and proprietary funds as expenses when the related liabilities are incurred.

From time to time, the Village is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of management and the Village attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the Village's financial position or results of operations.

The Village has received federal and state grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The Village has active construction projects as of December 31, 2023. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Joint Ventures

North Shore Fire Department

By agreement dated December 30, 1994, the North Shore Fire Department (NSFD) was created. The NSFD, which provides a unified integrated fire and emergency medical service, began operations on January 1, 1996. The NSFD was created pursuant to the provisions of Wisconsin Statutes 61.65 and 66.30. Participants are the City of Glendale, Village of Fox Point, Village of Shorewood, Village of Brown Deer, Village of River Hills, Village Whitefish Bay and Village of Bayside. The NSFD is operated by a Board of Directors consisting of seven members, which includes the mayor and village presidents of each participating municipality. The affirmative vote of majority of the members of the Board of Directors is required on most matters. Also established by the agreement is a Joint Fire Commission that has the powers related to appointments, promotions, suspensions, removals, dismissals, reemployment, compensation, rest days, etc.

The powers of the Board of Directors include authorizing repair, maintenance and renewal of physical assets and recommending adoptions of the department's budget. The capital and operating budget of the department must receive approval of at least five of seven participating municipalities.

Each participating municipality's annual financial contribution to the NSFD's operations and capital budget shall be based on its prorated share of population, equalized valuation and usage of all the municipalities. The Village accounts for its share of the operations of the NSFD in the General Fund. The Village made a payment totaling \$881,936 to NSFD for 2023. The Village believes that the fire department will continue to provide services in the future at similar rates. Complete 2023 financial information is available from NSFD at 4401 West River Lane, Brown Deer, WI 53223. The Village does not report an equity interest in this joint venture.

Village of Bayside

Notes to Financial Statements
December 31, 2023

North Shore Library System

The City of Glendale and the Villages of Fox Point, River Hills and Bayside operate the North Shore Library under a Joint Library Agreement dated January 1, 1985. Under the joint agreement, a Joint Library Board is created to operate the North Shore Library. The Joint Board is composed of ten members: five members from Glendale, two members each from Fox Point and Bayside, one member from River Hills and the Superintendent of Schools for Nicolet School District. The Joint Library Board has the powers to repair, maintain and renew physical assets for the library and to prepare and adopt a budget for the library's operating expenses and a budget for the library's capital improvement expenses. The operating budget must be approved by at least three of the four municipalities. In addition, the Joint Library Board has the power to appoint the Library Director and such other assistants and employees as it deems necessary. Operating and capital expenses are shared proportionately based upon population estimates published in October.

The Village board conditionally approved an amended and re-stated Joint Library agreement where each of the four communities would pay a fixed allocation of 5% of the annual library budget and the remaining 95% contribution of each member agency is proportional to the population of each member as determined by the most recent U.S. census. A new North Shore Library has been proposed to be constructed in the Village of Bayside. The Village made payments totaling \$168,243 to the Library in 2023. The Village accounts for its share of the operations of the North Shore Library in the General Fund. The Village believes that the library will continue to provide services in the future at similar rates. Complete 2023 financial information is available from the Village of Bayside, who is the fiscal agent for the North Shore Library. The Village does not report an equity interest in this joint venture.

Dispatch Services

The Village's of Fox Point, River Hills and Bayside jointly operate a dispatch service under a joint service agreement. Under the joint agreement, the Village of Bayside provides dispatch services to the municipalities. The cost of these services is shared between the communities as agreed upon in the individual agreements. A separate board has not been established to govern the dispatch service activities. Changes to the agreements and to the services provided require the approval of all three Village boards. Complete 2023 financial information is provided in these statements and accompanying footnotes. The Village does not report an equity interest in this joint venture.

During 2011, the Village of Brown Deer and North Shore Public Safety Communications Commission (Commission) also entered into an intergovernmental cooperation agreement with the Village of Bayside. Effective January 1, 2012, joint operating costs of the dispatch services are shared between Village's of Fox Point, River Hills, Bayside, Brown Deer and the Commission as agreed upon in the individual agreements. During 2023, the Village received approximately \$313,000 from Fox Point, \$1,271,000 from the Commission, \$444,000 from Brown Deer and \$163,000 from River Hills. The Village's contribution was approximately \$313,000 and was funded through tax levy.

To accommodate expansion of the dispatch operation, the Village began construction of the Bayside Communications Center. Capital costs of the expansion are financed by each municipality as agreed upon in the individual agreements. During 2012, the Village received the remaining fifty percent of the capital contributions from Village of Brown Deer and the Commission in the amount of \$188,543 and \$588,956, respectively.

Other Postemployment Benefits

Local Retiree Life Insurance Fund (LRLIF)

Plan Description

The LRLIF is a cost-sharing multiple-employer, defined benefit OPEB plan. LRLIF benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. The Wisconsin Department of Employee Trust Funds (ETF) and the Group Insurance Board have statutory authority for program administration and oversight. The plan provides postemployment life insurance benefits for all eligible employees.

ETF issues a standalone Annual Comprehensive Financial Report (ACFR), which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>.

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at the link above.

Benefits Provided

The LRLIF plan provides fully paid up life insurance benefits for post-age 64 retired employees and pre-65 retirees who pay for their coverage.

Contributions

The Group Insurance Board approves contribution rates annually, based on recommendations from the insurance carrier. Recommended rates are based on an annual valuation, taking into consideration an estimate of the present value of future benefits and the present value of future contributions. A portion of employer contributions made during a member's working lifetime funds a postretirement benefit.

Employers are required to pay the following contribution based on employee contributions for active members to provide them with Basic Coverage after age 65. There are no employer contributions required for pre-age 65 annuitant coverage. If a member retires prior to age 65, they must continue paying the member premiums until age 65 in order to be eligible for the benefit after age 65.

Contribution rates for the plan year reported as of December 31, 2023 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Postretirement Coverage	40% of member contribution
25% Postretirement Coverage	20% of member contribution

Village of Bayside

Notes to Financial Statements
December 31, 2023

Member contributions are based upon nine age bands through age 69 and an additional eight age bands for those age 70 and over. Participating members must pay monthly contribution rates per \$1,000 of coverage until the age of 65 (age 70 if active). The member contribution rates in effect for the plan year are as listed below:

Life Insurance Member Contribution Rates* for the Plan Year

<u>Attained Age</u>	<u>Basic</u>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
35-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

*Disabled members under age 70 receive a waiver-of-premium benefit

During the reporting period, the LRLIF recognized \$894 in contributions from the employer.

OPEB Liabilities, OPEB Expense (Revenue) and Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEBs

At December 31, 2023, the Village reported a liability of \$169,819 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2022, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2022 rolled forward to December 31, 2022. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2022, the Village's proportion was 0.04457400%, which was an increase of 0.00141300% from its proportion measured as of December 31, 2021.

Village of Bayside

Notes to Financial Statements
December 31, 2023

For the year ended December 31, 2023, the Village recognized OPEB expense (revenue) of \$12,152.

At December 31, 2023, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 16,619
Net differences between projected and actual earnings on plan investments	3,187	-
Changes in actuarial assumptions	61,012	100,240
Changes in proportion and differences between employer contributions and proportionate share of contributions	20,426	23,920
Employer contributions subsequent to the measurement date	<u>5,659</u>	<u>-</u>
Total	<u>\$ 90,284</u>	<u>\$ 140,779</u>

\$5,659 reported as deferred outflows of resources related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability (asset) in the year ended December 31, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Years Ending December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (Net)</u>
2024	\$ (8,434)
2025	(8,918)
2026	(1,224)
2027	(6,809)
2028	(16,314)
Thereafter	(14,455)

Village of Bayside

Notes to Financial Statements
December 31, 2023

Actuarial Assumptions

The total OPEB liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2022
Measurement Date of Net OPEB Liability (Asset)	December 31, 2022
Experience Study:	January 1, 2018 - December 31, 2020. Published November 19, 2021
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield*	3.72%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	3.76%
Salary Increases:	
Wage Inflation	3.00%
Seniority/Merit	0.10% - 5.6%
Mortality:	2020 WRS Experience Mortality Table

* Based on the Bond Buyers GO index

Actuarial assumptions are based upon an experience study conducted in 2021 that covered a three-year period from January 1, 2018 to December 31, 2020. The Total OPEB Liability for December 31, 2022 is based upon a roll-forward of the liability calculated from the January 1, 2022 actuarial valuation.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Long-Term Expected Return on Plan Assets

The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. Investments for the LRLIF are held with Securian, the insurance carrier. Interest is calculated and credited to the LRLIF based on the rate of return for a segment of the insurance carriers' general fund, specifically 10-year A-Bonds (as a proxy, and not tied to any specific investments). The overall aggregate interest rate is calculated using a tiered approach based on the year the funds were originally invested and the rate of return for that year. Investment interest is credited based on the aggregate rate of return and assets are not adjusted to fair market value. Furthermore, the insurance carrier guarantees the principal amounts of the reserves, including all interest previously credited thereto.

State OPEB Life Insurance Asset Allocation Targets and Expected Returns As of December 31, 2022

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return</u>
U.S. Intermediate Credit Bonds	Bloomberg U.S. Interim Credit	50.00%	2.45%
U.S. Mortgages	Bloomberg U.S. MBS	50.00	2.83
Inflation			2.30
Long-Term Expected Rate of Return			4.25

The long-term expected rate of return remained unchanged from the prior year at 4.25%. The long-term expected rate of return is determined by adding expected inflation to expected long-term real returns and reflecting expected volatility and correlation. The expected inflation rate remained unchanged from the prior year at 2.30%.

Single Discount Rate

A single discount rate of 3.76% was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.17% for the prior year. The significant change in the discount rate was primarily caused by the increase in the municipal bond rate from 2.06% as of December 31, 2021 to 3.72% as of December 31, 2022. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive members. Therefore, the discount rate for calculating the total OPEB liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

The projection of cash flows used to determine the single discount rate assumed that employer contributions will be made according to the current employer contribution schedule and that contributions are made by plan members retiring prior to age 65.

Village of Bayside

Notes to Financial Statements
December 31, 2023

Sensitivity of the Village's Proportionate Share of the Net OPEB Liability to Changes in the Discount Rate

The following presents the Village's proportionate share of the net OPEB liability calculated using the discount rate of 3.76%, as well as what the Village's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.76%) or 1-percentage-point higher (4.76%) than the current rate:

	<u>1% Decrease to Discount Rate (2.76%)</u>	<u>Current Discount Rate (3.76%)</u>	<u>1% Increase to Discount Rate (4.76%)</u>
Village's proportionate share of the net OPEB liability	\$ 231,531	\$ 169,819	\$ 122,525

At December 31, 2023, the Village reported a payable to the OPEB plan which represents contractually required contributions outstanding as of the end of the year.

Effect of New Accounting Standards on Current-Period Financial Statements

The Governmental Accounting Standards Board (GASB) has approved the following:

- Statement No. 100, *Accounting Changes and Error Corrections - an Amendment of GASB Statement No. 62*
- Statement No. 101, *Compensated Absences*

When they become effective, application of these standards may restate portions of these financial statements.

REQUIRED SUPPLEMENTARY INFORMATION

Village of Bayside

Schedule of Revenues, Expenditures and Changes Fund Balance -

Budget and Actual - General Fund

Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,385,764	\$ 3,394,570	\$ 3,394,653	\$ 83
Intergovernmental	660,347	626,637	639,894	13,257
Licenses and permits	177,630	549,750	578,701	28,951
Fines, forfeitures and penalties	45,100	45,100	44,027	(1,073)
Public charges for services	74,100	168,408	155,086	(13,322)
Intergovernmental charges for services	137,233	164,683	137,233	(27,450)
Investment income	60,000	524,744	647,446	122,702
Miscellaneous revenues	23,400	46,298	48,185	1,887
	<u>4,563,574</u>	<u>5,520,190</u>	<u>5,645,225</u>	<u>125,035</u>
Expenditures				
Current:				
General government	801,553	783,955	748,746	35,209
Public safety	2,750,001	2,967,306	2,827,727	139,579
Public works	825,499	833,015	781,767	51,248
Culture, recreation and education	187,521	192,541	191,821	720
Debt service:				
Principal	-	-	10,230	(10,230)
Interest and fiscal charges	-	-	1,059	(1,059)
	<u>4,564,574</u>	<u>4,776,817</u>	<u>4,561,350</u>	<u>215,467</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,000)</u>	<u>743,373</u>	<u>1,083,875</u>	<u>340,502</u>
Other Financing Sources (Uses)				
Transfers out	-	(253,546)	(253,546)	-
Proceeds from sale of capital assets	1,000	1,000	420	(580)
	<u>1,000</u>	<u>(252,546)</u>	<u>(253,126)</u>	<u>(580)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ 490,827</u>	830,749	<u>\$ 339,922</u>
Fund Balance, Beginning			<u>1,696,003</u>	
Fund Balance, Ending			<u>\$ 2,526,752</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Consolidated Dispatch - Special Revenue Fund
Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 313,023	\$ 313,023	\$ 313,023	\$ -
Intergovernmental charges for services	2,613,956	2,673,956	2,753,372	79,416
Miscellaneous revenues	<u>70,308</u>	<u>70,308</u>	<u>74,699</u>	<u>4,391</u>
Total revenues	<u>2,997,287</u>	<u>3,057,287</u>	<u>3,141,094</u>	<u>83,807</u>
Expenditures				
Current:				
Public safety	<u>2,997,287</u>	<u>3,065,959</u>	<u>2,855,561</u>	<u>210,398</u>
Total expenditures	<u>2,997,287</u>	<u>3,065,959</u>	<u>2,855,561</u>	<u>210,398</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (8,672)</u>	285,533	<u>\$ 294,205</u>
Fund Balance, Beginning			<u>781,050</u>	
Fund Balance, Ending			<u>\$ 1,066,583</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Stormwater Fund - Special Revenue Fund

Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ 98,652	\$ 98,652	\$ -	\$ (98,652)
Public charges for services	577,543	577,543	611,250	33,707
Miscellaneous	-	20,598	27,673	7,075
Total revenues	<u>676,195</u>	<u>696,793</u>	<u>638,923</u>	<u>(57,870)</u>
Expenditures				
Current:				
Public works	393,297	413,849	387,989	25,860
Capital outlay	<u>209,300</u>	<u>354,163</u>	<u>259,118</u>	<u>95,045</u>
Total expenditures	<u>602,597</u>	<u>768,012</u>	<u>647,107</u>	<u>120,905</u>
Excess (deficiency) of revenues over expenditures	<u>73,598</u>	<u>(71,219)</u>	<u>(8,184)</u>	<u>63,035</u>
Other Financing Uses				
Transfers out	<u>(73,598)</u>	<u>(73,598)</u>	<u>(73,598)</u>	<u>-</u>
Total other financing uses	<u>(73,598)</u>	<u>(73,598)</u>	<u>(73,598)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (144,817)</u>	<u>(81,782)</u>	<u>\$ 63,035</u>
Fund Balance, Beginning			<u>1,070,712</u>	
Fund Balance, Ending			<u>\$ 988,930</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance -
Budget and Actual - Tax Increment District #1 Fund - Special Revenue Fund
Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Miscellaneous	\$ 111,000	\$ 111,000	\$ 24,605	\$ (86,395)
Total revenues	<u>111,000</u>	<u>111,000</u>	<u>24,605</u>	<u>(86,395)</u>
Expenditures				
Current:				
General government	150,000	150,000	93,082	56,918
Public works	<u>-</u>	<u>-</u>	<u>205</u>	<u>(205)</u>
Total expenditures	<u>150,000</u>	<u>150,000</u>	<u>93,287</u>	<u>56,713</u>
Net change in fund balance	<u>\$ (54,000)</u>	<u>\$ (54,000)</u>	<u>(68,682)</u>	<u>\$ (14,682)</u>
Fund Balance (Deficit), Beginning			<u>(69,425)</u>	
Fund Balance (Deficit), Ending			<u>\$ (138,107)</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Proportionate Share of the Net Pension Liability (Asset) -

Wisconsin Retirement System

Year Ended December 31, 2023

WRS Fiscal Year Ending	Village's Proportion of the Net Pension Liability (Asset)	Village's Proportionate Share of the Net Pension Liability (Asset)	Village's Covered Payroll	Village's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Village's Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.023754160%	\$ (583,467)	\$ 2,849,315	20.48%	102.74%
12/31/15	0.023562760%	382,890	2,871,255	13.34%	92.80%
12/31/16	0.023568910%	194,264	2,979,406	6.52%	99.12%
12/31/17	0.023704940%	(703,827)	2,972,130	23.68%	102.93%
12/31/18	0.023407830%	832,777	2,878,304	28.93%	96.45%
12/31/19	0.022467440%	(724,452)	2,847,732	25.44%	102.96%
12/31/20	0.022846210%	(1,426,320)	3,445,778	41.39%	105.26%
12/31/21	0.023484290%	(1,892,876)	3,460,867	54.69%	106.02%
12/31/22	0.024722420%	1,309,720	3,661,064	35.77%	95.72%

Schedule of Employer Contributions -

Wisconsin Retirement System

Year Ended December 31, 2023

Village Fiscal Year Ending	Village's Contractually Required Contributions	Village's Contributions in Relation to the Contractually Required Contributions	Village's Contribution Deficiency (Excess)	Village's Covered Payroll	Village's Contributions as a Percentage of Covered Payroll
12/31/15	\$ 225,852	\$ 225,852	\$ -	\$ 2,871,255	7.87%
12/31/16	230,920	230,920	-	2,979,406	7.75%
12/31/17	244,636	244,636	-	2,972,130	8.23%
12/31/18	232,042	232,042	-	2,878,304	8.06%
12/31/19	224,391	224,391	-	2,847,732	7.88%
12/31/20	252,614	252,614	-	3,445,779	7.33%
12/31/21	261,468	261,468	-	3,503,556	7.46%
12/31/22	278,587	278,587	-	3,282,892	8.49%
12/31/23	322,570	322,570	-	4,022,897	8.02%

See notes to required supplementary information

Village of Bayside

Schedule of Proportionate Share of the Net OPEB Liability -

Local Retiree Life Insurance Fund

Year Ended December 31, 2023

Plan Fiscal Year Ending	Village's Proportion of the Net OPEB Liability	Village's Proportionate Share of the Net OPEB Liability	Village's Covered Payroll	Village's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Village's Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/17	0.05451400%	\$ 164,010	\$ 2,292,470	7.15%	44.81%
12/31/18	0.04200900%	108,397	2,583,000	4.20%	48.69%
12/31/19	0.03701700%	157,626	2,869,000	5.49%	37.58%
12/31/20	0.04491700%	247,076	2,991,000	8.26%	31.36%
12/31/21	0.04316100%	255,097	3,139,000	8.13%	29.57%
12/31/22	0.04457400%	169,819	3,575,000	4.75%	38.81%

Schedule of Employer

Local Retiree Life Insurance Fund

Year Ended December 31, 2023

Village Fiscal Year Ending	Village's Contractually Required Contributions	Village's Contributions in Relation to the Contractually Required Contributions	Village's Contribution Deficiency (Excess)	Village's Covered Payroll	Village's Contributions as a Percentage of Covered Payroll
12/31/18	\$ 4,931	\$ 4,931	\$ -	\$ 2,878,304	0.17%
12/31/19	4,117	4,117	-	2,847,732	0.14%
12/31/20	4,875	4,875	-	3,445,779	0.14%
12/31/21	4,990	4,990	-	3,503,556	0.14%
12/31/22	6,683	6,683	-	3,282,892	0.20%
12/31/23	5,659	5,659	-	4,022,897	0.14%

See notes to required supplementary information

Village of Bayside

Notes to Required Supplementary Information
Year Ended December 31, 2023

Budgetary Information

Budgetary information is derived from the annual operating budget and is presented using the same basis of accounting for each fund as described in Note 1.

The budgeted amounts presented include any amendments made. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

Appropriations lapse at year end unless specifically carried over. There were no carryovers to the following year. Budgets are adopted at the function level of expenditure.

Wisconsin Retirement System

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The Village is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in the Wisconsin Retirement System.

Changes in assumptions. Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021, including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0% to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the postretirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year-ended December 31, 2018, including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the postretirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

Village of Bayside

Notes to Required Supplementary Information
Year Ended December 31, 2023

Local Retiree Life Insurance Fund

The amounts determined for each fiscal year were determined as of the calendar year-end and occurred within the fiscal year.

The Village is required to present the last ten years of data; however, accounting standards allow the presentation of as many years as are available until ten fiscal years are presented.

Changes in benefit terms. There were no changes of benefit terms for any participating employer in LRLIF.

Changes in assumptions. In addition to the rate changes detailed in the tables above, the State of Wisconsin Employee Trust Fund Board adopted economic and demographic assumption changes based on a three year experience study performed for the Wisconsin Retirement System. These assumptions are used in the actuarial valuations of OPEB liabilities (assets) for the retiree life insurance programs and are summarized below.

The assumption changes that were used to measure the December 31, 2021 total OPEB liabilities, including the following:

- Lowering the price inflation rate from 2.5% to 2.4%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table

The assumption changes that were used to measure the December 31, 2018 total OPEB liabilities, including the following:

- Lowering the long-term expected rate of return from 5.00% to 4.25%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the Wisconsin 2018 Mortality Table

SUPPLEMENTARY INFORMATION

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - Debt Service Fund

Year Ended December 31, 2023

	<u>Budgeted Amounts Original and Final</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Taxes	\$ 819,601	\$ 819,601	\$ -
Intergovernmental charges for service	180,337	175,749	(4,588)
Investment income	-	3,520	3,520
Miscellaneous	26,244	14,765	(11,479)
Total revenues	<u>1,026,182</u>	<u>1,013,635</u>	<u>(12,547)</u>
Expenditures			
Debt service:			
Principal	871,697	885,058	(13,361)
Interest and fiscal charges	175,730	162,659	13,071
Total expenditures	<u>1,047,427</u>	<u>1,047,717</u>	<u>(290)</u>
Excess (deficiency) of revenues over expenditures	<u>(21,245)</u>	<u>(34,082)</u>	<u>(12,837)</u>
Other Financing Sources			
Transfers in	<u>73,598</u>	<u>73,598</u>	<u>-</u>
Total other financing sources	<u>73,598</u>	<u>73,598</u>	<u>-</u>
Net change in fund balance	<u>\$ 52,353</u>	<u>39,516</u>	<u>\$ (12,837)</u>
Fund Balances, Beginning		<u>564,630</u>	
Fund Balances, Ending		<u>\$ 604,146</u>	

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Capital Projects Fund

Year Ended December 31, 2023

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance With Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 182,153	\$ 182,153	\$ 182,153	\$ -
Intergovernmental	2,125	2,125	12,094	9,969
Intergovernmental charges for services	161,469	161,469	161,469	-
Investment income	-	-	37,345	37,345
Miscellaneous	98,000	98,000	53,655	(44,345)
	<u>443,747</u>	<u>443,747</u>	<u>446,716</u>	<u>2,969</u>
Total revenues				
Expenditures				
Current:				
Public safety	43,000	120,762	60,998	59,764
Capital outlay	331,371	515,838	301,996	213,842
	<u>374,371</u>	<u>636,600</u>	<u>362,994</u>	<u>273,606</u>
Total expenditures				
Excess (deficiency) of revenues over expenditures	<u>69,376</u>	<u>(192,853)</u>	<u>83,722</u>	<u>276,575</u>
Other Financing Sources				
Transfers in	-	77,762	77,762	-
Proceeds from sale of capital assets	12,000	12,000	9,050	(2,950)
	<u>12,000</u>	<u>89,762</u>	<u>86,812</u>	<u>(2,950)</u>
Total other financing sources				
Net change in fund balance	<u>\$ 81,376</u>	<u>\$ (103,091)</u>	<u>170,534</u>	<u>\$ 273,625</u>
Fund Balance, Beginning			<u>1,294,293</u>	
Fund Balance, Ending			<u>\$ 1,464,827</u>	

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance -

Budget and Actual - DPW Capital Projects Fund

Year Ended December 31, 2023

	<u>Budgeted Amounts Original and Final</u>	<u>Actual</u>	<u>Variance With Final Budget</u>
Revenues			
Taxes	\$ 150,000	\$ 150,000	\$ -
Intergovernmental	-	24,549	24,549
Public charges for service	5,000	21,543	16,543
Miscellaneous	-	55,351	55,351
	<u>155,000</u>	<u>251,443</u>	<u>96,443</u>
Expenditures			
Capital outlay	<u>655,656</u>	<u>406,281</u>	<u>249,375</u>
	<u>655,656</u>	<u>406,281</u>	<u>249,375</u>
Excess (deficiency) of revenues over expenditures	<u>(500,656)</u>	<u>(154,838)</u>	<u>345,818</u>
Other Financing Sources			
Transfers in	175,784	175,784	-
Sale of capital assets	-	17,152	17,152
	<u>175,784</u>	<u>192,936</u>	<u>17,152</u>
Net change in fund balance	<u>\$ (324,872)</u>	<u>38,098</u>	<u>\$ 362,970</u>
Fund Balances, Beginning		<u>1,753,067</u>	
Fund Balances, Ending		<u>\$ 1,791,165</u>	

Village of Bayside

Combining Statement of Fiduciary Net Position -
Custodial Funds
December 31, 2023

	<u>Tax Collection Fund</u>	<u>2013 Special Assessment B Bonds</u>	<u>2015 Special Assessment B Bonds</u>	<u>Library Operations</u>	<u>Library Capital</u>	<u>Total</u>
Assets						
Cash and investments	\$ 10,480,021	\$ 101,244	\$ 421,712	\$ 174,404	\$ 114,975	\$ 11,292,356
Taxes receivable	6,171,197	44,273	228,460	-	-	6,443,930
Special assessments receivable	-	375,375	2,052,351	-	-	2,427,726
Prepaid items	-	-	-	4,979	-	4,979
	<u>16,651,218</u>	<u>520,892</u>	<u>2,702,523</u>	<u>179,383</u>	<u>114,975</u>	<u>20,168,991</u>
Liabilities						
Accounts payable and accrued expenses	14,698	-	-	53,700	5,900	74,298
Due to bondholders	-	402,258	2,702,523	-	-	3,104,781
Due to other governments	<u>16,636,520</u>	<u>118,634</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,755,154</u>
	<u>16,651,218</u>	<u>520,892</u>	<u>2,702,523</u>	<u>53,700</u>	<u>5,900</u>	<u>19,934,233</u>
Net Position						
Restricted for North Shore Library	<u>-</u>	<u>-</u>	<u>-</u>	<u>125,683</u>	<u>109,075</u>	<u>234,758</u>
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,683</u>	<u>\$ 109,075</u>	<u>\$ 234,758</u>

Village of Bayside

Combining Statement of Changes in Fiduciary Net Position -

Custodial Funds

Year Ended December 31, 2023

	<u>Tax Collection Fund</u>	<u>2013 Special Assessment B Bonds</u>	<u>2015 Special Assessment B Bonds</u>	<u>Library Operations</u>	<u>Library Capital</u>	<u>Total</u>
Additions						
Tax collections	\$ 16,440,835	\$ -	\$ -	\$ -	\$ -	\$ 16,440,835
Special assessments	-	92,230	242,977	-	-	335,207
Intergovernmental	-	-	-	-	25,000	25,000
Public charges for services	-	-	-	993,296	-	993,296
Miscellaneous	-	-	-	45,096	117,185	162,281
	<u>16,440,835</u>	<u>92,230</u>	<u>242,977</u>	<u>1,038,392</u>	<u>142,185</u>	<u>17,956,619</u>
Deductions						
Payments to overlying districts	16,440,835	-	-	-	-	16,440,835
B Bond payments	-	92,230	242,977	-	-	335,207
Administrative expense	-	-	-	1,043,806	-	1,043,806
Capital outlay	-	-	-	-	288,416	288,416
	<u>16,440,835</u>	<u>92,230</u>	<u>242,977</u>	<u>1,043,806</u>	<u>288,416</u>	<u>18,108,264</u>
Change in net position	-	-	-	(5,414)	(146,231)	(151,645)
Net Position, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>131,097</u>	<u>255,306</u>	<u>386,403</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,683</u>	<u>\$ 109,075</u>	<u>\$ 234,758</u>

STATISTICAL SECTION

This section of the Village of Bayside's Comprehensive Annual Financial Report presents the detailed information as a context for understanding what the information in the financial statements, notes to the financial statements, and required supplementary information says about the Village's financial health.

Contents:

Financial Trends

These schedules contain trend information to assist the reader in understanding the Village's financial performance and how it has changed over time. Tables 1-5

Revenue Capacity

These schedules contain information to assist the reader in assessing the Village's significant revenue sources.
..... Table 6-7

Debt Capacity

These schedules present information to the reader for assessing the affordability of the Village's current outstanding debt and the Village's ability to issue additional debt in the future. Also, a number of continuing disclosure schedules are provided for the bondholders of the Village's outstanding debt. Tables 8-14

Demographic, Economic, and Operating Indicator Information

These schedules present the reader with demographic, economic, and operating indicator information to assist in the understanding of the environment with which the Village's financial activities are focused on. Tables 15-19

Village of Bayside, Wisconsin
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

	2014	2015	2016	2017
Government activities				
Net Investment in Capital Assets	\$8,544,650	\$8,794,602	\$9,004,761	\$9,438,558
Restricted	\$2,552,571	\$815,795	\$300,588	\$341,543
Unrestricted	-\$1,184,316	\$2,465,217	\$3,242,966	\$3,567,694
Total governmental activities net assets	<u>\$9,912,905</u>	<u>\$12,075,614</u>	<u>\$12,548,315</u>	<u>\$13,347,795</u>
Business-type activities				
Net Investment in Capital Assets	\$1,384,213	\$1,885,426	\$2,024,568	\$2,161,073
Restricted	\$46,822	\$68,235	\$49,062	\$50,222
Unrestricted	\$642,063	\$278,369	\$343,008	\$335,518
Total business-type activities net assets	<u>\$2,073,098</u>	<u>\$2,232,030</u>	<u>\$2,416,638</u>	<u>\$2,546,813</u>
Total Primary Government				
Net Investment in Capital Assets	\$9,928,863	\$10,680,028	\$11,029,329	\$11,599,631
Restricted	\$2,599,393	\$884,030	\$349,650	\$391,765
Unrestricted	(\$542,253)	\$2,743,586	\$3,585,974	\$3,903,212
Total primary government net assets	<u>\$11,986,003</u>	<u>\$14,307,644</u>	<u>\$14,964,953</u>	<u>\$15,894,608</u>

Village of Bayside, Wisconsin
NET POSITION BY COMPONENT
LAST TEN FISCAL YEARS

<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$10,048,776	\$10,902,932	\$10,702,956	\$11,363,157	\$11,938,793	\$11,695,672
\$997,108	\$334,785	\$1,123,835	\$1,824,333	\$2,396,971	\$579,336
\$3,151,839	\$3,959,673	\$4,225,135	\$4,203,778	\$4,719,721	\$7,935,227
\$14,197,723	\$15,197,390	\$16,051,926	\$17,391,268	\$19,055,485	\$20,210,235
\$1,265,824	\$2,034,258	\$2,063,791	\$2,408,930	\$2,058,727	\$2,183,713
\$71,326	\$52,626	\$65,392	\$77,778	\$83,626	\$53,915
\$1,207,381	\$565,907	\$467,633	\$322,164	\$199,352	\$319,636
\$2,544,531	\$2,652,791	\$2,596,816	\$2,808,872	\$2,341,705	\$2,557,264
\$11,314,600	\$12,937,190	\$12,766,747	\$13,772,087	\$13,997,520	\$13,879,385
\$1,068,434	\$387,411	\$1,189,227	\$1,902,111	\$2,480,597	\$633,251
\$4,359,220	\$4,525,580	\$4,692,768	\$4,525,942	\$4,919,073	\$8,254,863
\$16,742,254	\$17,850,181	\$18,648,742	\$20,200,140	\$21,397,190	\$22,767,499

Village of Bayside, Wisconsin
CHANGES IN NET POSITION
LAST TEN FISCAL YEARS

Expenses	2014	2015	2016	2017	2018
Government activities					
General government	\$720,945	\$663,778	\$802,772	\$829,490	\$783,515
Public safety	\$4,933,284	\$4,941,775	\$5,130,326	\$5,209,814	\$5,142,971
Public works	\$1,325,603	\$1,290,657	\$1,417,467	\$1,483,434	\$1,531,543
Culture, education & recreation	\$174,912	\$243,379	\$186,480	\$195,437	\$199,544
Conservation and development	\$14,500	\$5,288	\$4,750	\$6,375	\$0
Interest and fiscal changes	\$414,306	\$251,017	\$314,918	\$257,667	\$378,161
Total Governmental Activities	<u>\$7,583,550</u>	<u>\$7,395,894</u>	<u>\$7,856,713</u>	<u>\$7,982,217</u>	<u>\$8,035,734</u>
Business-type activities-Sewer Utility	\$888,115	\$734,806	\$726,850	\$772,969	\$901,855
Total primary government expenses	<u>\$8,471,665</u>	<u>\$8,130,700</u>	<u>\$8,583,563</u>	<u>\$8,755,186</u>	<u>\$8,937,589</u>
Revenues					
Governmental Activities					
Charges for services					
General government	\$95,198	\$123,196	\$81,780	\$95,615	\$78,986
Public safety	\$189,592	\$2,297,351	\$2,268,108	\$2,032,197	\$2,269,128
Public works	\$380,861	\$403,860	\$524,157	\$538,273	\$547,985
All other charges	\$3,382	\$12,328	\$425	\$359	\$5,480
Operating grants and contributions					
General government	\$0	\$0	\$0	\$0	\$0
Public safety	\$21,514	\$20,530	\$19,273	\$29,611	\$32,394
Public works	\$42,324	\$128,728	\$40,999	\$67,518	\$122,506
Culture, education and recreation	\$0	\$0	\$0	\$0	\$0
Capital grants and contributions					
Public safety	\$29,568	\$66,179	\$42,765	\$51,317	\$125,966
Public works	\$352,183	\$358,713	\$350,293	\$402,837	\$463,356
Other	\$25,500	\$33,350	\$25,000	\$7,601	\$1,500
Total governmental activities program revenue	<u>\$1,140,122</u>	<u>\$3,444,235</u>	<u>\$3,352,800</u>	<u>\$3,225,328</u>	<u>\$3,647,301</u>
Business-type activities					
Charges for service					
Sewer	\$808,879	\$809,322	\$910,973	\$902,714	\$908,274
Operating/Capital grants and contributions	\$146,077	\$44,996	\$0	\$0	\$5,862
Total business-type activities program revenue	<u>\$954,956</u>	<u>\$854,318</u>	<u>\$910,973</u>	<u>\$902,714</u>	<u>\$914,136</u>
Total primary government program revenues	<u>\$2,095,078</u>	<u>\$4,298,553</u>	<u>\$4,263,773</u>	<u>\$4,128,042</u>	<u>\$4,561,437</u>
Net (Expense) Revenue					
Governmental Activities	(\$6,443,428)	(\$3,951,659)	(\$4,503,913)	(\$4,756,889)	(\$4,388,433)
Business-type activities	\$66,841	\$119,512	\$184,123	\$129,745	\$12,281
Total primary government net revenue	<u>(\$6,376,587)</u>	<u>(\$3,832,147)</u>	<u>(\$4,319,790)</u>	<u>(\$4,627,144)</u>	<u>(\$4,376,152)</u>
General Revenue and Other Changes in Net Position					
Governmental Activities					
Taxes					
Property taxes, levied for general purposes	\$3,802,081	\$3,746,172.00	\$3,781,432	\$3,799,656	\$3,765,819
Property taxes, levied for debt services	\$570,699	\$652,859.00	\$652,859	\$681,525	\$737,894
Other taxes	\$53,992	\$54,402.00	\$60,696	\$65,161	\$55,367
Intergovernmental revenues not restricted to specific	\$2,212,836	\$187,965.00	\$178,209	\$410,336	\$179,863
Investment income	\$40,414	\$28,442.00	\$57,692	\$55,435	\$167,970
Gain/loss on disposal of assets				\$17,500	\$963
Special Item Actuarial gain					
Miscellaneous	\$291,942	\$364,309.00	\$245,726	\$526,756	\$330,485
Total governmental activities revenue	<u>\$6,971,964</u>	<u>\$5,034,149</u>	<u>\$4,976,614</u>	<u>\$5,556,369</u>	<u>\$5,238,361</u>
Business-type activities					
Investment income	384	\$470	\$485	\$430	(\$14,563)
Gain/loss on disposal of assets					(\$21,895)
Miscellaneous					\$6,246
Total business-type activities	<u>\$384</u>	<u>\$470</u>	<u>\$485</u>	<u>\$430</u>	<u>(\$14,563)</u>
Total primary government	<u>\$6,972,348</u>	<u>\$5,034,619</u>	<u>\$4,977,099</u>	<u>\$5,557,229</u>	<u>\$5,223,798</u>
Changes in Net Position					
Governmental activities	\$528,536	\$1,082,490	\$472,701	\$799,480	\$849,928
Business-type activities	\$67,225	\$119,982	\$184,608	\$130,175	(\$2,282)
Total primary government	<u>\$595,761</u>	<u>\$1,202,472</u>	<u>\$657,309</u>	<u>\$929,655</u>	<u>\$847,646</u>

Village of Bayside, Wisconsin

CHANGES IN NET POSITION

LAST TEN FISCAL YEARS

2019	2020	2021	2022	2023
\$791,036	\$787,051	\$717,688	\$1,035,546	\$944,726
\$5,263,230	\$5,163,636	\$5,206,358	\$5,352,647	\$6,222,917
\$1,748,495	\$1,829,067	\$1,573,362	\$1,580,113	\$2,331,235
\$202,098	\$180,724	\$217,954	\$236,232	\$225,089
\$13,200	\$13,000	\$0	\$0	\$0
\$271,344	\$260,669	\$446,321	\$122,903	\$129,546
<u>\$8,289,403</u>	<u>\$8,234,147</u>	<u>\$8,161,683</u>	<u>\$8,327,441</u>	<u>\$9,853,513</u>
\$841,683	\$987,691	\$776,541	\$1,421,763	\$799,256
<u>\$9,131,086</u>	<u>\$9,221,838</u>	<u>\$8,938,224</u>	<u>\$9,749,204</u>	<u>\$10,652,769</u>
\$81,811	\$71,288	\$84,572	\$102,214	\$189,596
\$2,282,129	\$2,316,097	\$2,921,528	\$2,861,025	\$3,346,199
\$569,265	\$575,455	\$640,635	\$661,878	\$668,999
\$2,110	\$3,310	\$5,061	\$12,209	\$18,682
\$0	\$0	\$0	\$0	\$0
\$47,806	\$30,250	\$26,670	\$45,248	\$62,567
\$346,900	\$47,319	\$42,754	\$42,717	\$42,751
\$0	\$0	\$55,218	\$0	\$0
\$137,660	\$175,839	\$284,932	\$156,765	\$186,018
\$432,496	\$532,146	\$427,539	\$421,988	\$372,627
\$4,180	\$495	\$0	\$4,260	\$3,590
<u>\$3,904,357</u>	<u>\$3,752,199</u>	<u>\$4,488,909</u>	<u>\$4,308,304</u>	<u>\$4,891,029</u>
\$895,565	\$892,645	\$980,599	\$948,620	\$1,006,512
\$5,827	\$0	\$7,899	\$5,258	\$5,491
<u>\$901,392</u>	<u>\$892,645</u>	<u>\$988,498</u>	<u>\$953,878</u>	<u>\$1,012,003</u>
\$4,805,749	\$4,644,844	\$5,477,407	\$5,262,182	\$5,903,032
(\$4,385,046)	(\$4,481,948)	(\$3,672,774)	(\$4,019,137)	(\$4,962,484)
\$59,709	(\$95,046)	\$211,957	(\$467,885)	\$212,747
<u>(\$4,325,337)</u>	<u>(\$4,576,994)</u>	<u>(\$3,460,817)</u>	<u>(\$4,487,022)</u>	<u>(\$4,749,737)</u>
\$3,771,532	\$3,812,751	\$3,822,099	\$3,872,917	\$3,970,650
\$761,415	\$792,089	\$792,089	\$792,089	\$819,601
\$55,445	\$69,746	\$57,895	\$58,339	\$69,179
\$173,975	\$183,994	\$190,085	\$647,566	\$190,263
\$274,632	\$175,291	(\$10,482)	\$6,647	\$688,312
\$0	\$0	(\$27,059)	\$485	\$0
\$347,714	\$299,351	\$187,489	\$305,311	\$379,229
<u>\$5,384,713</u>	<u>\$5,333,222</u>	<u>\$5,012,116</u>	<u>\$5,683,354</u>	<u>\$6,117,234</u>
\$1,398	\$39,071	\$99	\$718	\$2,812
\$0	-\$27	\$0	\$0	\$0
\$47,153	\$38,730	\$0	\$0	\$0
\$48,551	\$39,071	\$0	\$718	\$2,812
<u>\$5,433,264</u>	<u>\$5,372,293</u>	<u>\$5,012,116</u>	<u>\$5,684,072</u>	<u>\$6,120,046</u>
\$999,667	\$854,536	\$1,339,342	\$1,664,217	\$1,154,750
\$108,260	(\$55,975)	\$212,056	(\$467,167)	\$215,559
<u>\$1,107,927</u>	<u>\$798,561</u>	<u>\$1,551,398</u>	<u>\$1,197,050</u>	<u>\$1,370,309</u>

Village of Bayside, Wisconsin
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	<u>##</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund						
Nonspendable		\$26,450	\$27,091	\$34,971	\$28,498	\$21,881
Assigned		\$206,372	\$281,342	\$334,252	\$339,447	\$231,300
Unassigned		\$767,885	\$713,521	\$715,589	\$730,756	\$990,806
Total General Fund	<u>##</u>	<u>\$1,000,707</u>	<u>\$1,021,954</u>	<u>\$1,084,812</u>	<u>\$1,098,701</u>	<u>\$1,243,987</u>
Other Governmental Funds						
Nonspendable		\$25,863	\$19,901	\$57,326	\$45,027	\$30,980
Restricted		\$2,407,623	\$398,998	\$397,655	\$427,455	\$418,272
Committed		\$4,789,329	\$1,040,835	\$1,509,214	\$1,584,505	\$2,721,823
Assigned						
Unassigned						
Total Other Funds	<u>##</u>	<u>\$7,222,815</u>	<u>\$1,459,734</u>	<u>\$1,964,195</u>	<u>\$2,056,987</u>	<u>\$3,171,075</u>
All Governmental Funds						
Nonspendable		\$52,313	\$46,992	\$92,297	\$73,525	\$52,861
Restricted		\$2,407,623	\$398,998	\$397,655	\$427,455	\$418,272
Committed		\$4,789,329	\$1,040,835	\$1,509,214	\$1,584,505	\$2,721,823
Assigned		\$206,372	\$281,342	\$334,252	\$339,447	\$231,300
Unassigned		\$767,885	\$713,521	\$715,589	\$730,756	\$990,806
Total All Governmental Funds	<u>##</u>	<u>\$8,223,522</u>	<u>\$2,481,688</u>	<u>\$3,049,007</u>	<u>\$3,155,688</u>	<u>\$4,415,062</u>
	<u>##</u>	<u>\$8,223,522</u>	<u>\$2,481,688</u>	<u>\$3,049,007</u>	<u>\$3,155,688</u>	<u>\$4,415,062</u>

Village of Bayside, Wisconsin
FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$18,187	\$21,585	\$14,355	\$28,162	\$19,982
\$0	\$0	\$0	\$0	\$0
\$1,291,952	\$1,477,764	\$1,599,973	\$1,667,841	\$2,506,770
\$1,310,139	\$1,499,349	\$1,614,328	\$1,696,003	\$2,526,752
\$20,449	\$23,913	\$33,340	\$29,539	\$78,632
\$418,876	\$489,086	\$1,739,715	\$1,343,674	\$604,146
\$2,671,755	\$3,495,681	\$3,638,873	\$4,090,539	\$5,232,873
			(\$69,425)	(\$138,107)
\$3,111,080	\$4,008,680	\$5,411,928	\$5,394,327	\$5,777,544
\$38,636	\$45,498	\$47,695	\$57,701	\$98,614
\$418,876	\$489,086	\$1,739,715	\$1,343,674	\$604,146
\$2,671,755	\$3,495,681	\$3,638,873	\$4,090,539	\$5,232,873
\$0	\$0	\$0	\$0	\$0
\$1,291,952	\$1,477,764	\$1,599,973	\$1,598,416	\$2,368,663
\$4,421,219	\$5,508,029	\$7,026,256	\$7,090,330	\$8,304,296
\$4,421,219	\$5,508,029	\$7,026,256	\$7,090,330	\$8,304,296

Village of Bayside, Wisconsin
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Revenues					
Taxes	\$4,426,772	\$4,453,433	\$4,494,987	\$4,546,342	\$4,559,080
Intergovernmental	\$661,067	\$775,081	\$619,024	\$679,756	\$914,157
Licenses and Permits	\$218,359	\$289,519	\$213,321	\$174,036	\$191,232
Fines, forfeitures and penalties	\$68,194	\$74,964	\$63,426	\$53,090	\$48,185
Public charges for services	\$396,151	\$428,296	\$541,011	\$566,952	\$578,748
Intergovernmental charges for services	\$2,264,646	\$2,318,397	\$2,357,803	\$2,423,337	\$2,355,652
Investment income	\$40,414	\$28,442	\$57,692	\$55,435	\$167,970
Miscellaneous	\$185,095	\$284,620	\$108,146	\$441,215	\$246,670
Total Revenues	\$8,260,698	\$8,652,752	\$8,455,410	\$8,940,163	\$9,061,694
Expenditures					
General Government	\$567,138	\$522,750	\$619,547	\$653,053	\$587,142
Public safety	\$4,716,653	\$4,630,423	\$4,695,363	\$4,696,789	\$5,005,934
Public works	\$939,984	\$926,722	\$1,008,521	\$921,964	\$1,078,486
Culture, recreation and education	\$26,243	\$26,243	\$26,253	\$27,788	\$27,697
Health and Human Services	\$166,453	\$193,161	\$176,904	\$185,564	\$210,685
Capital Outlays	\$512,287	\$4,721,729	\$1,144,961	\$898,428	\$880,482
Debt Service					
Principal	\$1,061,770	\$3,217,543	\$1,106,122	\$1,223,972	\$1,228,435
Interest and fiscal charges	\$345,358	\$299,605	\$314,219	\$271,974	\$262,607
Total Expenditures	\$8,335,886	\$14,538,176	\$9,091,890	\$8,879,532	\$9,281,468
Excess (deficiency) of revenues over expenditures	-\$75,188	-\$5,885,424	-\$636,480	\$60,631	-\$219,774
Other Financing Sources (uses)					
Capital lease			\$82,765	\$37,016	
Proceed of long term debt	\$6,485,000	\$137,958	\$1,035,000		\$1,420,000
Retirement of unfunded pension liability					
Debt payments to escrow agent					
Premium on debt issued	\$177,248		\$32,032		\$40,966
Sale of capital assets	\$31,388	\$5,632	\$54,002	\$9,034	\$18,182
Transfers in	\$584,337	\$917,702	\$445,811	\$826,488	\$589,511
Transfers out	-\$584,337	-\$917,702	-\$445,811	-\$826,488	-\$589,511
Capital lease obligation	\$0				
Total Other Financing Sources (uses)	\$6,693,636	\$143,590	\$1,203,799	\$46,050	\$1,479,148
Net Change in Fund Balances	\$6,618,448	-\$5,741,834	\$567,319	\$106,681	\$1,259,374
Debt Services as a percentage of non-capital outlay expenditures	17.99%	35.83%	17.87%	18.74%	17.92%

Village of Bayside, Wisconsin
CHANGES IN FUND BALANCES, GOVERNMENTAL FUNDS
LAST TEN FISCAL YEARS

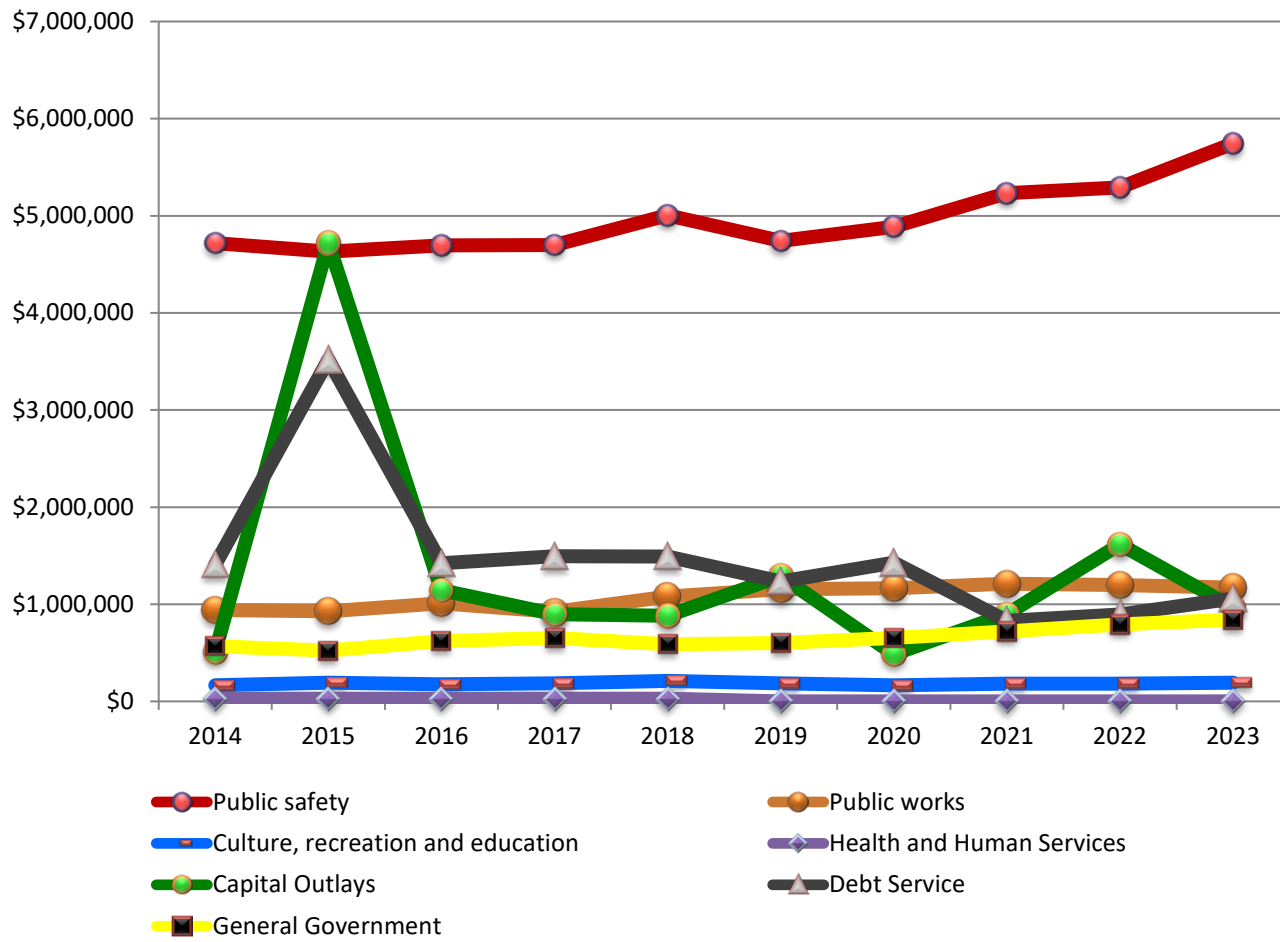
<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
\$4,588,392	\$4,674,586	\$4,672,083	\$4,723,345	\$4,859,430
\$729,838	\$796,615	\$853,942	\$3,687,902	\$3,429,909
\$201,919	\$207,170	\$312,713	\$253,563	\$578,701
\$61,967	\$26,477	\$42,988	\$45,197	\$44,027
\$600,503	\$868,358	\$687,565	\$720,259	\$787,879
\$2,483,420	\$2,919,778	\$2,989,487	\$466,056	\$474,451
\$274,632	\$175,292	-\$10,482	\$6,647	\$688,311
\$219,021	\$186,118	\$194,724	\$248,204	\$298,934
\$9,159,692	\$9,854,394	\$9,743,020	\$10,151,173	\$11,161,642
\$601,900	\$654,358	\$720,341	\$790,779	\$841,828
\$4,742,142	\$4,887,908	\$5,232,220	\$5,293,082	\$5,744,286
\$1,153,648	\$1,164,414	\$1,211,549	\$1,196,499	\$1,169,961
\$184,412	\$165,304	\$183,568	\$181,352	\$191,821
\$0	\$0	\$0	\$0	\$0
\$1,291,064	\$485,587	\$899,278	\$1,614,719	\$967,395
\$929,808	\$1,151,758	\$4,943,241	\$829,000	\$895,288
\$305,591	\$276,953	\$378,498	\$182,153	\$163,718
\$9,208,565	\$8,786,282	\$13,568,695	\$10,087,584	\$9,974,297
-\$48,873	\$1,068,112	-\$3,825,675	\$63,589	\$1,187,345
		\$5,100,000		
		\$227,964		
\$55,030	\$15,436	\$15,938	\$485	\$26,622
\$140,910	\$68,947	\$110,430	\$527,725	\$327,144
-\$140,910	-\$65,685	-\$110,430	(\$527,725)	(\$327,144)
\$55,030	\$18,698	\$5,343,902	\$485	\$26,622
\$6,157	\$1,086,810	\$1,518,227	\$64,074	\$1,213,967
15.60%	17.21%	42.00%	11.93%	11.76%

Village of Bayside, Wisconsin
GENERAL GOVERNMENTAL EXPENDITURES BY FUNCTION
LAST TEN FISCAL YEARS

Fiscal Year	General Government		Public safety		Public works		Culture, recreation and education	
2014	\$567,138	6.80%	\$4,716,653	56.58%	\$939,984	11.28%	\$166,453	2.00%
2015	\$522,750	3.60%	\$4,630,423	31.85%	\$926,722	6.37%	\$193,161	1.33%
2016	\$619,547	6.81%	\$4,695,363	51.64%	\$1,008,521	11.09%	\$176,904	1.95%
2017	\$653,053	7.35%	\$4,696,789	52.89%	\$921,964	10.38%	\$185,564	2.09%
2018	\$587,142	6.33%	\$5,005,934	53.99%	\$1,078,486	11.39%	\$210,685	2.27%
2019	\$601,900	6.54%	\$4,742,142	51.50%	\$1,153,648	12.53%	\$184,412	2.00%
2020	\$654,358	7.45%	\$4,887,908	55.63%	\$1,164,414	13.25%	\$165,304	1.88%
2021	\$720,341	7.94%	\$5,232,220	57.65%	\$1,211,549	13.35%	\$183,568	2.02%
2022	\$790,779	7.93%	\$5,293,082	53.08%	\$1,196,499	12.00%	\$181,352	1.82%
2023	\$841,828	8.44%	\$5,744,286	57.59%	\$1,169,961	11.73%	\$191,821	1.92%

Fiscal Year	Health and Human Services		Capital Outlays		Debt Service		Total Expenditures
2014	\$26,243	0.31%	\$512,287	6.1%	\$1,407,128	16.88%	\$8,335,886
2015	\$26,243	0.18%	\$4,721,729	32.5%	\$3,517,148	24.19%	\$14,538,176
2016	\$26,253	0.29%	\$1,144,961	12.6%	\$1,420,341	15.62%	\$9,091,890
2017	\$27,788	0.31%	\$898,428	10.1%	\$1,495,946	16.85%	\$8,879,532
2018	\$27,697	0.30%	\$880,482	9.5%	\$1,491,042	16.21%	\$9,281,468
2019	\$0	0.00%	\$1,291,064	14.0%	\$1,235,399	13.42%	\$9,208,565
2020	\$0	0.00%	\$485,587	5.5%	\$1,428,711	16.26%	\$8,786,282
2021	\$0	0.00%	\$899,278	9.9%	\$829,000	9.13%	\$9,075,956
2022	\$0	0.00%	\$1,614,719	16.2%	\$895,288	8.98%	\$9,971,719
2023	\$0	0.00%	\$967,395	9.7%	\$1,059,006	10.62%	\$9,974,297

General Government Expenditures by Function

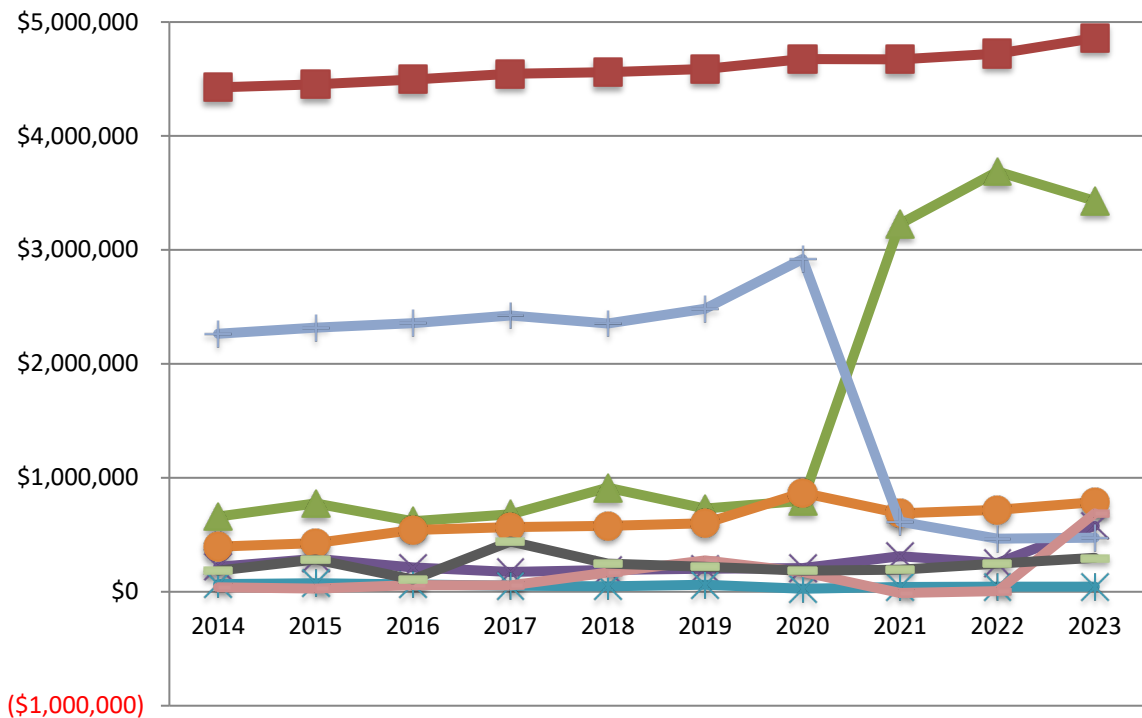


Village of Bayside, Wisconsin
GENERAL GOVERNMENTAL REVENUES BY FUNCTION
LAST TEN FISCAL YEARS

Year	Taxes		Inter-governmental		Licenses and Permits		Fines, forfeitures and penalties	
2014	\$4,426,772	53.59%	\$661,067	8.00%	\$218,359	2.64%	\$68,194	0.83%
2015	\$4,453,433	51.47%	\$775,081	8.96%	\$289,519	3.35%	\$74,964	0.87%
2016	\$4,494,987	53.16%	\$619,024	7.32%	\$213,321	2.52%	\$63,426	0.75%
2017	\$4,546,342	50.85%	\$679,756	7.60%	\$174,036	1.95%	\$53,090	0.59%
2018	\$4,559,080	50.31%	\$914,157	10.10%	\$191,232	2.11%	\$48,185	0.53%
2019	\$4,588,392	50.09%	\$729,838	7.97%	\$201,919	2.20%	\$61,967	0.68%
2020	\$4,674,586	47.44%	\$796,615	8.08%	\$207,170	2.10%	\$26,477	0.27%
2021	\$4,672,083	47.95%	\$3,227,940	33.13%	\$312,713	3.21%	\$42,988	0.44%
2022	\$4,723,345	46.53%	\$3,687,902	36.33%	\$253,563	2.50%	\$45,197	0.45%
2023	\$4,859,430	43.54%	\$3,429,909	30.73%	\$578,701	5.18%	\$44,027	0.39%

Year	Public charges for services		Inter-governmental charges for services		Investment income		Miscellaneous		Total Revenues
2014	\$396,151	4.80%	\$2,264,646	27.41%	\$40,414	0.49%	\$185,095	2.24%	\$8,260,698
2015	\$428,296	4.95%	\$2,318,397	26.79%	\$28,442	0.33%	\$284,620	3.29%	\$8,652,752
2016	\$541,011	6.40%	\$2,357,803	27.89%	\$57,692	0.68%	\$108,146	1.28%	\$8,455,410
2017	\$566,952	6.34%	\$2,423,337	27.11%	\$55,435	0.62%	\$441,215	4.94%	\$8,940,163
2018	\$578,748	6.39%	\$2,355,652	26.00%	\$167,970	1.85%	\$246,670	2.72%	\$9,061,694
2019	\$600,503	6.56%	\$2,483,420	27.11%	\$274,632	3.00%	\$219,021	2.39%	\$9,159,692
2020	\$868,358	8.81%	\$2,919,778	29.63%	\$175,292	1.78%	\$186,118	1.89%	\$9,854,394
2021	\$687,565	7.06%	\$615,489	6.32%	(\$10,482)	-0.11%	\$194,724	2.00%	\$9,743,020
2022	\$720,259	7.10%	\$466,056	4.59%	\$6,647	0.07%	\$248,204	2.45%	\$10,151,173
2023	\$787,879	7.06%	\$474,451	4.25%	\$688,311	6.17%	\$298,934	2.68%	\$11,161,642

General Government Revenues by Function



- Taxes
- ✖ Licenses and Permits
- Public charges for services
- Investment income
- ▲ Inter-governmental
- ✖ Fines, forfeitures and penalties
- + Inter-governmental charges for services
- Miscellaneous

Village of Bayside, Wisconsin
UNASSIGNED FUND BALANCE AS A PERCENTAGE OF OPERATING REVENUE
LAST TEN FISCAL YEARS

Year	Unassigned Fund Balances	Net Operating Revenues	Unassigned Fund Balances as a % of Net Operating Revenues
2014	\$767,885	\$3,556,004	21.59%
2015	\$713,521	\$3,676,201	19.41%
2016	\$715,589	\$3,597,179	19.89%
2017	\$730,756	\$3,614,495	20.22%
2018	\$990,806	\$3,757,497	26.37%
2019	\$1,291,952	\$4,524,099	28.56%
2020	\$1,477,764	\$4,510,660	32.76%
2021	\$1,599,973	\$4,636,314	34.51%
2022	\$1,598,416	\$4,554,028	35.10%
2023	\$2,368,663	\$5,645,225	41.96%

Village of Bayside, Wisconsin
ASSESSED AND EQUALIZED VALUATIONS OF TAXABLE PROPERTY
BY COUNTY
LAST TEN FISCAL YEARS

	Milwaukee County Residential	Milwaukee County Commercial & Manufacturing	Milwaukee County Personal Property	Total Assessed Valuation	Total Equalized Valuation	Ratio of Assessed to Equalized
2014	\$498,667,400	\$61,901,500	\$4,405,700	\$564,974,600	\$564,219,500	100.13%
2015	\$507,736,800	\$62,174,800	\$3,877,100	\$573,788,700	\$583,454,300	98.34%
2016	\$524,158,000	\$62,059,300	\$3,623,300	\$589,840,600	\$606,013,100	97.33%
2017	\$536,855,200	\$66,311,500	\$3,480,000	\$606,646,700	\$627,677,500	96.65%
2018	\$554,957,100	\$66,311,500	\$2,319,400	\$623,588,000	\$632,332,100	98.62%
2019	\$565,826,450	\$67,139,700	\$2,087,500	\$635,053,650	\$647,585,100	98.06%
2020	\$578,466,700	\$60,019,400	\$1,979,900	\$640,466,000	\$637,842,200	100.41%
2021	\$602,760,800	\$59,995,400	\$1,640,500	\$664,396,700	\$677,364,800	98.09%
2022	\$700,160,100	\$64,760,400	\$1,826,500	\$766,747,000	\$782,030,400	98.05%
2023	\$787,755,200	\$65,806,800	\$2,235,900	\$855,797,900	\$873,342,500	97.99%

	Ozaukee County Residential	Ozaukee County Commercial & Manufacturing	Ozaukee County Personal Property	Total Assessed Valuation	Total Equalized Valuation	Ratio of Assessed to Equalized
2014	\$24,194,700	\$0	\$0	\$24,194,700	\$24,028,600	100.69%
2015	\$24,997,500	\$0	\$0	\$24,997,500	\$26,008,300	96.11%
2016	\$25,274,000	\$0	\$0	\$25,274,000	\$25,841,300	97.80%
2017	\$25,457,500	\$0	\$0	\$25,457,500	\$26,704,900	95.33%
2018	\$25,683,700	\$0	\$0	\$25,683,700	\$26,530,800	96.81%
2019	\$27,005,400	\$0	\$0	\$27,005,400	\$26,945,000	100.22%
2020	\$27,457,660	\$0	\$0	\$27,457,660	\$27,098,500	101.33%
2021	\$27,872,760	\$0	\$0	\$27,872,760	\$28,883,700	96.50%
2022	\$32,491,600	\$0	\$0	\$32,491,600	\$33,006,300	98.44%
2023	\$35,724,200	\$0	\$0	\$35,724,200	\$37,261,000	95.88%

	Total Combined Assessed Value	Total Combined Equalized Value	Total Direct Tax Rate
2014	\$589,169,300	\$588,248,100	\$7.47
2015	\$598,786,200	\$609,462,600	\$7.41
2016	\$615,114,600	\$631,854,400	\$7.29
2017	\$632,104,200	\$654,382,400	\$7.12
2018	\$649,271,700	\$658,862,900	\$6.98
2019	\$662,059,050	\$674,530,100	\$6.96
2020	\$667,923,660	\$664,940,700	\$6.91
2021	\$692,269,460	\$706,248,500	\$6.69
2022	\$799,238,600	\$815,036,700	\$5.99
2023	\$891,522,100	\$910,603,500	\$5.47

Source: Equalized value rates were derived from the State of Wisconsin Department of Revenue.

Note: The Total Direct Tax Rate is per \$1,000 of assessed value. Assessed and equalized value rates were as of January 1 of the year listed.

Village of Bayside, Wisconsin
Direct and Overlapping Property Tax Rates
Per \$1,000 assessed value
Last Ten Fiscal Years

Milwaukee County - Fox Point / Bayside School District

Fiscal Year	State of Wisconsin	Milwaukee County	Village of Bayside	Fox Point / Bayside School District	Nicolet High School	Milwaukee Area Technical College	Milwaukee Metro Sewerage District	Milwaukee County Sales Tax Credit	State School Credit	Net Tax Rate	Assessed Value
2014	\$0.1695	\$6.1655	\$7.4687	\$8.0702	\$4.8666	\$1.2690	\$1.7126	\$1.0706	\$1.9759	\$26.6756	\$286,301,800
2015	\$0.1726	\$6.4157	\$7.4055	\$8.6351	\$4.9628	\$1.2785	\$1.7741	\$1.1950	\$2.2204	\$27.2288	\$291,819,800
2016	\$0.1744	\$6.4498	\$7.2851	\$8.3683	\$4.9220	\$1.2943	\$1.7989	\$1.2131	\$2.1715	\$26.9081	\$302,030,900
2017	\$0.0000	\$6.4899	\$7.1250	\$8.1028	\$4.9036	\$1.3010	\$1.7855	\$1.2619	\$2.3512	\$26.0946	\$311,707,200
2018	\$0.0000	\$6.1502	\$6.9816	\$8.2344	\$4.7895	\$1.2491	\$1.7275	\$1.1516	\$2.3101	\$25.6705	\$321,359,000
2019	\$0.0000	\$6.0946	\$6.9553	\$8.3130	\$4.5160	\$1.2066	\$1.6782	\$1.2146	\$2.2923	\$25.2569	\$327,675,750
2020	\$0.0000	\$5.6389	\$6.9083	\$8.5552	\$4.4728	\$1.1459	\$1.5781	\$1.0510	\$2.2856	\$24.9625	\$334,241,000
2021	\$0.0000	\$5.5261	\$6.7387	\$8.9194	\$4.3305	\$1.0291	\$1.5201	\$1.1560	\$2.1928	\$24.7151	\$349,436,300
2022	\$0.0000	\$5.0520	\$5.9936	\$10.0344	\$5.3064	\$0.9177	\$1.3898	\$1.1324	\$1.9098	\$25.6516	\$407,413,600
2023	\$0.0000	\$4.5442	\$5.4750	\$9.1222	\$4.8418	\$0.8539	\$1.3105	\$1.2015	\$2.3899	\$22.5561	\$458,847,200

Milwaukee County - Maple Dale / Indian Hill School District

Fiscal Year	State of Wisconsin	Milwaukee County	Village of Bayside	Maple Dale / Indian Hill School District	Nicolet High School	Milwaukee Area Technical College	Milwaukee Metro Sewerage District	Milwaukee County Sales Tax Credit	State School Credit	Net Tax Rate	Assessed Value
2014	\$0.1695	\$6.1655	\$7.4687	\$7.4976	\$4.8666	\$1.2690	\$1.7126	\$1.0706	\$1.9759	\$26.1030	\$278,495,600
2015	\$0.1726	\$6.4157	\$7.4055	\$7.2009	\$4.9628	\$1.2785	\$1.7741	\$1.1950	\$2.2204	\$25.7946	\$281,968,900
2016	\$0.1744	\$6.4498	\$7.2851	\$7.0346	\$4.9220	\$1.2943	\$1.7989	\$1.2131	\$2.1715	\$25.5745	\$287,809,700
2017	\$0.0000	\$6.4899	\$7.1250	\$7.3089	\$4.9036	\$1.3010	\$1.7855	\$1.2619	\$2.3512	\$25.3008	\$294,939,500
2018	\$0.0000	\$6.1502	\$6.9816	\$7.3115	\$4.7895	\$1.2491	\$1.7275	\$1.1516	\$2.3101	\$24.7476	\$302,229,000
2019	\$0.0000	\$6.0946	\$6.9553	\$8.2550	\$4.5160	\$1.2066	\$1.6782	\$1.2146	\$2.2923	\$25.1989	\$307,377,900
2020	\$0.0000	\$5.6389	\$6.9083	\$8.1396	\$4.4728	\$1.1459	\$1.5781	\$1.0510	\$2.2856	\$24.5468	\$304,245,100
2021	\$0.0000	\$5.5261	\$6.7387	\$8.2906	\$4.3305	\$1.0291	\$1.5201	\$1.1560	\$2.1928	\$24.0864	\$314,960,400
2022	\$0.0000	\$5.0520	\$5.9935	\$8.0481	\$5.3064	\$0.9177	\$1.3898	\$1.1324	\$1.9098	\$23.6653	\$359,333,400
2022	\$0.0000	\$4.5442	\$5.4750	\$7.4228	\$4.8418	\$0.8539	\$1.3105	\$1.2015	\$2.3899	\$20.8568	\$396,950,700

Ozaukee County - Fox Point / Bayside School District

Fiscal Year	State of Wisconsin	Ozaukee County	Village of Bayside	Fox Point / Bayside School District	Nicolet High School	Milwaukee Area Technical College	Milwaukee Metro Sewerage District	State School Credit	Net Tax Rate	Assessed Value
2014	\$0.1685	\$1.8636	\$7.4687	\$8.0230	\$4.8381	\$1.2616	\$1.7126	\$1.9970	\$23.3391	\$24,194,700
2015	\$0.1766	\$1.9101	\$7.4055	\$8.8355	\$5.0779	\$1.3081	\$1.8153	\$2.2165	\$24.3124	\$24,997,500
2016	\$0.1735	\$1.8443	\$7.2851	\$8.3281	\$4.8982	\$1.2881	\$1.7902	\$2.2691	\$23.3383	\$25,274,000
2017	\$0.0000	\$1.8859	\$7.1250	\$8.2151	\$4.9716	\$1.3190	\$1.8102	\$2.5295	\$22.7972	\$25,457,500
2018	\$0.0000	\$1.8258	\$6.9816	\$8.3456	\$4.8541	\$1.2660	\$1.7508	\$2.5360	\$22.4878	\$25,683,700
2019	\$0.0000	\$1.6980	\$6.9553	\$8.1339	\$4.4187	\$1.1806	\$1.6421	\$2.3695	\$21.6590	\$27,005,400
2020	\$0.0000	\$1.5758	\$6.9080	\$8.4780	\$4.4324	\$1.1355	\$1.5639	\$2.2873	\$21.8064	\$27,005,400
2021	\$0.0000	\$1.5534	\$6.7387	\$9.0660	\$4.4016	\$1.0460	\$1.5451	\$2.2312	\$22.1197	\$27,872,760
2022	\$0.0000	\$1.4183	\$5.9935	\$9.9939	\$5.2852	\$0.9140	\$1.3898	\$1.9306	\$23.0641	\$32,491,600
2022	\$0.0000	\$1.3543	\$5.4729	\$9.3235	\$4.9486	\$0.8727	\$1.3395	\$2.5191	\$20.7923	\$35,724,200

Village of Bayside, Wisconsin
RATIO OF NET GENERAL OBLIGATION DEBT TO EQUALIED VALUE
LAST TEN FISCAL YEARS

As of December 31	Total (Gov. + Business-Like)	Governmental	Business-Like (G.O.)	Less: Funds Available for Debt Service	Net Outstanding GO Debt	Debt Limit	Legal Margin for New Debt
2014	\$15,415,347	\$13,231,053	\$2,184,274	-\$2,262,675	\$13,152,672	\$29,412,405	\$13,997,058
2015	\$11,731,522	\$10,128,834	\$1,602,688	-\$398,998	\$11,332,524	\$30,473,130	\$18,741,608
2016	\$11,329,328	\$9,960,323	\$1,369,005	-\$397,655	\$10,931,673	\$30,300,655	\$18,971,327
2017	\$10,076,478	\$8,916,533	\$1,159,945	-\$397,655	\$9,678,823	\$32,719,120	\$22,642,622
2018	\$11,212,048	\$9,245,789	\$1,966,259	-\$418,272	\$10,793,776	\$31,778,625	\$20,566,577
2019	\$10,196,289	\$8,393,779	\$1,802,510	-\$418,876	\$10,615,165	\$33,726,505	\$23,530,216
2020	\$9,207,909	\$7,559,149	\$1,648,760	-\$489,086	\$8,718,823	\$31,892,110	\$22,684,201
2021	\$10,195,908	\$7,715,908	\$2,480,000	-\$475,791	\$9,720,117	\$35,312,425	\$25,116,517
2022	\$9,160,288	\$6,855,288	\$2,305,000	-\$587,721	\$8,572,567	\$39,101,520	\$29,941,232
2023	\$8,080,000	\$5,960,000	\$2,120,000	-\$604,146	\$7,475,854	\$45,530,175	\$37,450,175

As of December 31	Ratio of Debt to Debt Limit	Equalized Assessed Value	Ratio of Net Debt to Equalized Assessed Value	Net General Obligation Debt per Capita	Ratio of total General Obligation Debt to total personal income
2014	44.72%	\$588,248,100	2.24%	\$3,006	6.06%
2015	37.19%	\$609,462,600	1.86%	\$2,590	4.53%
2016	36.08%	\$631,854,400	1.73%	\$2,504	4.22%
2017	29.58%	\$654,382,400	1.48%	\$2,217	3.62%
2018	33.97%	\$658,862,900	1.64%	\$2,473	3.87%
2019	31.47%	\$674,530,100	1.57%	\$2,432	3.27%
2020	27.34%	\$664,940,700	1.31%	\$1,997	2.93%
2021	27.53%	\$706,248,500	1.38%	\$2,325	3.11%
2022	21.92%	\$815,036,700	1.05%	\$2,051	2.31%
2023	16.42%	\$910,603,500	0.82%	\$1,788	1.95%

*Note: Overlapping governments are those that coincide, or at least in part, with the geographic boundaries of the Village. This schedule estimates the portion of outstanding debt of those overlapping governments that is borne by residents and businesses.

	2023 Equalized Value	% in Village	Total G.O. Debt	Village's Portionate Share
Milwaukee County	96,037,594,500	0.0103%	\$387,800,000	\$39,943
Ozaukee County	17,715,829,700	0.2300%	\$21,325,000	\$49,048
Nicolet UHS School District	5,478,530,800	16.6150%	\$73,765,000	\$12,256,033
Fox Point Joint School District	1,789,051,861	28.2560%	\$1,695,000	\$478,940
Maple Dale-Indian Hills School District	1,242,352,744	32.5786%	\$13,560,000	\$4,417,659
Milwaukee Area Technical College	111,287,755,416	0.8179%	\$100,320,000	\$820,548
Milwaukee Metro Sewerage District	87,524,456,000	1.0400%	\$739,265,179	\$7,688,374
Village of Bayside	910,603,500	100.0000%	\$10,876,676	\$10,876,676
			\$1,348,606,855	\$36,627,219

Village of Bayside, Wisconsin
SCHEDULE OF OUTSTANDING DEBT BY TYPE

Fiscal Year	Governmental				Subtotal of Direct Debt
	G O Bonds & Notes- Village	North Shore Fire Dept 1	Capital Lease	Premiums and Discounts	
2014	\$11,796,053	\$1,435,000	\$510,985		\$13,742,038
2015	\$8,848,834	\$1,280,000	\$517,337	\$191,709	\$10,837,880
2016	\$8,835,323	\$1,125,000	\$505,782	\$207,458	\$10,673,563
2017	\$7,951,553	\$965,000	\$362,597	\$187,617	\$9,466,767
2018	\$8,440,789	\$805,000	\$224,926	\$207,857	\$9,678,572
2019	\$7,748,779	\$645,000	\$147,128	\$186,790	\$8,727,697
2020	\$7,074,149	\$485,000	\$0	\$173,202	\$7,732,351
2021	\$7,390,908	\$325,000	\$0	\$380,032	\$8,095,940
2022	\$6,690,288	\$165,000	\$0	\$351,322	\$7,206,610
2023	\$5,960,000	\$0	\$0	\$322,831	\$6,282,831

Fiscal Year	Business-type			Totals
	G O Bonds & Notes- Village	Revenue Bonds	Premiums and Discounts	
2014	\$2,184,297	\$781,977	\$0	\$16,708,312
2015	\$1,602,688	\$711,745	\$0	\$13,152,313
2016	\$1,369,005	\$639,852	\$0	\$12,682,420
2017	\$1,159,945	\$566,260	\$0	\$11,192,972
2018	\$1,966,259	\$490,926	\$0	\$12,135,757
2019	\$1,812,510	\$413,810	\$0	\$10,954,017
2020	\$1,648,760	\$334,871	\$0	\$9,715,982
2021	\$2,480,000	\$254,065	\$0	\$10,830,005
2022	\$2,305,000	\$171,348	\$85,075	\$9,768,033
2023	\$2,120,000	\$86,675	\$78,693	\$8,568,199

Fiscal Year	Population	Assessed Value	General	General Long-Term Debt	
			Long-Term Debt	Ratio to Assessed Value	Per Capita
2014	4,376	\$589,169,300	\$16,708,312	2.84%	\$3,818.17
2015	4,376	\$598,786,200	\$13,152,313	2.20%	\$3,005.56
2016	4,365	\$615,114,600	\$12,682,420	2.06%	\$2,905.48
2017	4,365	\$615,114,600	\$12,682,420	2.06%	\$2,905.48
2018	4,365	\$632,104,200	\$12,135,757	1.92%	\$2,780.24
2019	4,304	\$649,271,700	\$10,954,017	1.69%	\$2,545.08
2020	4,290	\$667,923,660	\$9,715,982	1.50%	\$2,257.43
2021	4,180	\$692,269,460	\$10,830,005	1.56%	\$2,590.91
2022	4,463	\$799,238,600	\$9,768,033	1.22%	\$2,188.67
2023	4,419	\$855,797,900	\$8,568,199	1.00%	\$1,938.95

**Village of Bayside, Wisconsin
TOP TEN TAX PAYERS 2023**

Name of Taxpayer	Nature of Business	Assessed Value	Net Taxes Paid	Percent of Taxes Levied
White Oaks Apartments LLC	Apartments	26,843,700	559,656.59	2.60%
Bayside Properties 5 Aring Ravine LLC	Senior Housing Residential	8,380,600 7,077,000	174,684.08 159,507.00	0.81% 0.74%
LaMacchia Real Estate, LLC	Office Building	5,906,700	123,086.52	0.57%
8855 N Port Washington LLC	Apartments	4,778,300	99,552.00	0.46%
Bayside and S-L Company	Office Building	4,302,000	89,617.66	0.42%
Colin M White Trust, Rite-Holding Corporation, Michelle Gotz	Residential	3,893,300	87,236.28	0.41%
Kathryn A Van Dyke and Robert D Grant Comm Prop Trust	Residential	3,615,500	81,428.58	0.38%
Daniel Katz	Residential	3,155,800	71,059.51	0.33%

**Village of Bayside, Wisconsin
TOP TEN TAX PAYERS 2013**

Name of Taxpayer	Nature of Business	Assessed Value	Net Taxes Paid	Percent of Taxes Levied
White Oaks Apartments LLC	Apartments	19,001,400.00	522,965.13	3.35%
J. Coury, R.Swanson, Jcoury. G, Coury, M Charapata-March	Senior Housing	7,766,400.00	213,703.09	1.37%
Bayside and S-L Company	Office Building	4,821,700.00	132,645.33	0.85%
500 Brown Deer	Office Building	4,245,700.00	116,789.96	0.75%
LaMacchia Real Estate	Office Building	3,889,800.00	106,993.22	0.69%
Bayside Woods Company	Office Building	3,669,000.00	100,915.32	0.65%
LaMacchia Real Estate VI	Office Building	2,997,600.00	82,433.92	0.53%
Point Bay Company	Apartments	2,522,900.00	69,367.01	0.44%
North Shore Centers	Retail	2,229,000.00	61,116.97	0.39%
Daniel J Katz	Private Residence	2,048,900.00	57,474.34	0.37%

Village of Bayside, Wisconsin
COMPARATIVE TAX LEVIES FOR ALL DIRECT AND OVERLAPPING GOVERNMENTS AND TOTAL COLLECTIONS
LAST TEN FISCAL YEARS

Levy Year	Collection Year	State Taxes			County Taxes			Milwaukee Metro Sewer District		
		Milwaukee County	Ozaukee County	Total State	Milwaukee County	Ozaukee County	Total County	Milwaukee County	Ozaukee County	Total Sewerage District
2014	2015	\$95,751	\$4,078	\$99,829	\$2,877,576	\$45,089	\$2,922,665	\$967,278	\$41,436	\$1,008,714
2015	2016	\$99,016	\$4,414	\$103,429	\$2,995,594	\$47,748	\$3,043,342	\$1,017,977	\$45,378	\$1,063,355
2016	2017	\$102,844	\$4,385	\$107,229	\$3,088,791	\$46,612	\$3,135,403	\$1,061,071	\$45,246	\$1,106,316
2017	2018	\$0	\$0	\$0	\$3,937,085	\$48,010	\$3,985,095	\$1,083,139	\$46,083	\$1,129,221
2018	2019	\$0	\$0	\$0	\$3,835,199	\$46,892	\$3,882,091	\$1,077,223	\$44,967	\$1,122,190
2019	2020	\$0	\$0	\$0	\$3,870,401	\$45,855	\$3,916,256	\$1,065,755	\$44,344	\$1,110,099
2020	2021	\$0	\$0	\$0	\$3,576,044	\$43,268	\$3,619,312	\$1,010,723	\$42,940	\$1,053,663
2021	2022	\$0	\$0	\$0	\$2,903,513	\$43,298	\$2,946,811	\$1,009,942	\$43,065	\$1,053,007
2022	2023	\$0	\$0	\$0	\$3,005,268	\$46,083	\$3,051,351	\$1,065,715	\$45,157	\$1,110,872
2023	2024	\$0	\$0	\$0	\$2,859,510	\$48,382	\$2,907,892	\$1,121,109	\$47,851	\$1,168,960

Levy Year	Collection Year	Village of Bayside			School Dist of Fox Point J 2			Maple Dale-Indian Hill School District
		Milwaukee County	Ozaukee County	Total Village of Bayside	Milwaukee County	Ozaukee County	Total Fox Point J 2	
2014	2015	\$4,218,327	\$180,704	\$4,399,031	\$2,310,498	\$194,113	\$2,504,611	\$2,088,048
2015	2016	\$4,249,173	\$185,118	\$4,434,291	\$2,519,902	\$220,865	\$2,740,767	\$2,030,432
2016	2017	\$4,297,057	\$184,124	\$4,481,181	\$2,527,477	\$210,484	\$2,737,961	\$2,024,628
2017	2018	\$4,322,330	\$181,384	\$4,503,713	\$2,525,704	\$209,135	\$2,734,839	\$2,155,696
2018	2019	\$4,353,634	\$179,313	\$4,532,947	\$2,646,188	\$214,345	\$2,860,533	\$2,209,742
2019	2020	\$4,417,009	\$187,832	\$4,604,840	\$2,723,974	\$219,660	\$2,943,634	\$2,537,415
2020	2021	\$4,424,503	\$189,685	\$4,614,188	\$2,859,715	\$232,787	\$3,092,502	\$2,492,333
2021	2022	\$4,477,179	\$187,826	\$4,665,005	\$3,116,771	\$252,694	\$3,369,465	\$2,611,223
2022	2023	\$4,595,512	\$194,739	\$4,790,251	\$4,088,152	\$324,718	\$4,412,870	\$2,891,957
2023	2024	\$4,683,668	\$195,514	\$4,879,182	\$4,185,700	\$333,074	\$4,518,775	\$2,943,975

Levy Year	Collection Year	Nicolet Union High			Milwaukee Area Technical College			Taxes Levied
		Milwaukee County	Ozaukee County	Total Nicolet Union High	Milwaukee County	Ozaukee County	Total Milw Area Tech College	
2014	2015	\$2,748,617	\$117,056	\$2,865,673	\$716,712	\$30,523	\$747,235	\$15,471,523
2015	2016	\$2,847,581	\$126,935	\$2,974,516	\$733,579	\$32,700	\$766,279	\$15,826,954
2016	2017	\$2,903,177	\$123,796	\$3,026,973	\$763,442	\$32,554	\$795,996	\$16,077,528
2017	2018	\$2,974,779	\$126,564	\$3,101,343	\$789,248	\$33,579	\$822,827	\$18,432,734
2018	2019	\$2,986,651	\$124,672	\$3,111,323	\$778,939	\$32,515	\$811,454	\$18,530,280
2019	2020	\$2,867,901	\$119,329	\$2,987,230	\$766,228	\$31,882	\$798,109	\$18,897,583
2020	2021	\$2,864,660	\$121,704	\$2,986,365	\$733,890	\$31,179	\$765,069	\$18,623,432
2021	2022	\$2,877,151	\$122,685	\$2,999,836	\$683,735	\$29,155	\$712,890	\$18,358,237
2022	2023	\$4,068,703	\$171,723	\$4,240,426	\$703,660	\$29,699	\$733,359	\$21,231,085
2023	2024	\$4,141,931	\$176,785	\$4,318,716	\$730,431	\$31,176	\$761,607	\$21,499,107

Village of Bayside, Wisconsin
PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS

Year	Municipal Property Taxes Levied	Collected within the Fiscal Year of the Levy		Subsequent Years Collections	Total Collections to Date	
		Amount	% of Levy		Amount	% of Levy
2014	\$2,504,611	\$2,302,126	91.92%	\$202,485	\$2,504,611	100%
2015	\$2,740,767	\$2,592,564	94.59%	\$148,203	\$2,740,767	100%
2016	\$2,737,961	\$2,611,460	95.38%	\$126,501	\$2,737,961	100%
2017	\$2,734,839	\$2,624,036	95.95%	\$110,803	\$4,503,713	165%
2018	\$4,532,947	\$4,415,024	97.40%	\$117,923	\$4,532,947	100%
2019	\$4,604,840	\$4,499,785	97.72%	\$105,055	\$4,604,840	100%
2020	\$4,614,188	\$4,600,912	99.71%	\$13,276	\$4,614,188	100%
2021	\$4,665,006	\$4,609,099	98.80%	\$55,907	\$4,665,006	100%
2022	\$4,790,251	\$4,770,532	99.59%	\$19,719	\$4,790,251	100%
2023	\$4,879,182			\$4,879,182	\$2,177,469	45%

* Collections are in process

**Village of Bayside, Wisconsin
DEMOGRAPHIC STATISTICS**

**Village Government Employees by Function
Last Ten Years**

Function	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Government-Full Time	4.50	4.50	4.50	5.50	3.15	3.15	3.15	3.15	4.15	4.15
General Government-Part time	0.00	0.00	0.00	0.50	0.50	0.50	0.50	0.50	1.00	0.50
Public Safety	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00	13.00
Police Administrative Assistant	0.00	0.00	0.00	0.00	0.00	0.73	0.73	0.73	0.73	0.40
Communication Center	22.20	22.20	22.00	22.60	22.60	22.60	25.20	25.20	25.20	25.20
Library							13.90	13.90	13.90	13.90
Municipal Court	0.80	0.80	1.00	0.50	0.50	0.00	0.00	0.00	0.00	0.00
Department of Public Works	4.50	4.50	4.50	4.50	5.35	5.35	5.35	5.35	6.35	6.35
DPW-Seasonal	1.00	2.00	3.00	5.50	0.55	0.55	0.55	0.55	0.55	0.55
Sanitary Sewer Utility	1.00	1.00	0.50	2.10	2.10	2.10	1.60	1.60	1.60	1.60
Stormwater Utility	1.00	1.00	1.00	1.00	1.00	1.00	1.60	1.60	1.60	1.60
Total	48.00	49.00	49.50	55.20	48.75	48.98	65.58	65.575	68.08	67.25

Table 16

**Capital Asset Statistics by Function/Program
Last Ten Years**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Stations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Vehicles	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
Fire										
Stations	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Fire Suppression Units	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00
Department of Community and Utility Services										
Miles of Streets	46.30	46.30	46.30	46.30	46.30	46.30	46.30	46.30	46.20	46.20
Refuse Packers	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00	3.00
Other heavy vehicles	2.00	2.00	2.00	2.00	2.00	2.00	2.00	2.00	3.00	3.00
Parks and Recreation										
Parks	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00
Acreage	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10	7.10
Wastewater										
Miles of Mains	25.57	25.57	25.54	25.54	25.54	25.54	25.54	25.54	25.54	25.54

**Village of Bayside, Wisconsin
AREA DEMOGRAPHIC STATISTICS
LAST TEN FISCAL YEARS**

Year	Population	Milwaukee- Waukesha- West Allis, WI Metropolitan Per Capita Personal Income	Unemployment Rate	Average Employed	Average Unemployed	Milwaukee- Waukesha-West Allis, WI Metropolitan Personal Income in thousands of dollars	Total State Personal Income in thousands of dollars
2014	4,376	48,638	5.00%	782,000	41,400	76,470,112	254,404,802
2015	4,376	50,681	4.40%	785,400	36,300	79,860,741	263,301,072
2016	4,365	51,444	3.90%	783,700	31,500	80,894,571	273,188,936
2017	4,341	53,946	2.80%	799,600	22,600	84,520,600	283,635,828
2018	4,339	57,005	2.80%	796,500	22,900	89,846,100	295,073,161
2019	4,304	58,457	3.50%	785,300	25,700	92,079,893	312,743,400
2020	4,290	60,499	4.60%	755,200	36,669	95,447,587	321,652,000
2021	4,180	65,803	2.60%	817,600	21,400	103,079,113	343,122,000
2022	4,463	68,155	2.30%	857,300	11,828	106,308,070	396,209,000
2023	4,419	**	2.90%	858,600	16,427	**	413,967,000

** Information for 2022 not available

**Village of Bayside, Wisconsin
MAJOR EMPLOYERS
Last Ten Years**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<u>Business Name</u>										
North Shore Fire Department								116	116	116
Elizabeth Residence	80	88	40	40	40	40	109	109	109	109
Village of Bayside	47	47	45	45	45	49	67	68	68	67
Schlitz Audubon Nature Center		52	54	63	63	62	59	59	59	59
Bayside Middle School	50	128	52	57	57	55	57	57	57	57
Milwaukee Eye Care Associates						50	50	50	50	50
Katz Properties Inc.								45	45	45
Sendik's 2 Go	50	40	45	40	40	40	40	40	40	40
Youngii Electronics USA								30	30	30
Apple Leisure Group						800	200	200	200	
Maxfields	23	23		28	28	28	28			
Bayside Garden Center	15	15	15	20	20		16			
Starbucks	12		12	12	12	13	13			
Community Bark	14	11	12	12	12	12	12			
CLE Assisted Living Center		9	9	9	9	9	9			
US Bank	9	7	8	6	6	7				
Mark Travel	602	602	602	602	602					
Homestead Assisted Living Center	10									

Table 19

**Village of Bayside, Wisconsin
OPERATING INDICATORS
Last Ten Years**

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Police										
Citations issued	1,207	1,573	1,237	1,251	908	1,669	692	779	879	848
Warnings issued	993	1,404	1,450	1,186	258	373	1,020	1,090	1,100	1,157
Calls for service	7,002	7,707	6,839	6,730	6,832	4,976	5,187	5,426	4,571	8,358
Total crimes	39	18	22	15	100	98	113	107	89	54
Inspections										
Total permits issued	831	1,439	732	580	629	614	581	575	675	636
Public Works										
Rubbish collected (tons)	1,118	1,186	1,160	1,194	1,186	1,158	1,344	1,404	1,273	1,205
Recycling collected (tons)	606	572	576	557	541	493	519	475	446	409
Municipal Court										
Court Cases Processed	1,241	1,500	1,050	1,100	1,100	1,102	-	-	-	-
Dispatch										
Number of Calls	93,708	95,513	95,811	95,900	108,213	109,041	106,896	116,749	106,677	100,569

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

RESOLUTION NO: 24-09

A RESOLUTION FOR THE DEDICATION OF LAND ON PORT WASHINGTON ROAD

WHEREAS, in September 1980, the property owners of Lots 1 and 2 of Certified Survey Map #3917 dedicated 27 feet of right-of-way along Port Washington Road; and

WHEREAS, the Village Board of the Village of Bayside, Milwaukee County, was to accept the dedication and have the acceptance filed with the Register of Deeds in Milwaukee County; and

WHEREAS, the Village Board of the Village of Bayside, Milwaukee County, Wisconsin, by this resolution, adopted by a majority of the Village Board on a roll call vote with a quorum present and voting and proper notice having been given, resolves and declares as follows:

The public way described on the attached Certified Survey Map 3917 and dedicated to the Village in that conveyance of real estate White Oaks Apartments LLC and Bayside and S-L Company, as grantor, and Village of Bayside, as grantee, dated May 16, 2024 and recorded in the office of the Register of Deeds for Milwaukee County, Wisconsin

WHEREAS, it is in the public interest that the dedication of the public way described below is accepted by the Village; and

WHEREAS, public way to be dedicated to the Village is described as follows on the attached document for 27 feet of Port Washington Road between Autumn Path Lane and Grace Street; and

WHEREAS, the Village Clerk shall properly post this resolution as required under s. [60.80](#), Wis. stats.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this sixteenth day of May, 2024.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom, Administrative Services
Director

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

RESOLUTION NO: 24-10

**A Resolution to Authorize the Sale and Consumption of Fermented Malt Beverages
In Village Parks Under Section 125.06(6) Wis. Stats.**

The Village Board of the Village of Bayside, Milwaukee and Ozaukee Counties, Wisconsin, does ordain as follows:

WHEREAS, the Village Board is authorized to approve the sale and consumption of fermented malt beverages in public parks pursuant to Section 125.06(6) Wis. Stats.; and

WHEREAS, the Village Board desires to permit the operation of an outdoor beer garden in Village public parks for the entertainment of the public; and

WHEREAS, the parks included are Ellsworth Park and Village Hall Park,

NOW THEREFORE, BE IT RESOLVED, that the Village Board of the Village of Bayside, pursuant to Section 125.06(6) Wis. Stats, does hereby authorize the sale by Village employees and officials, and the public consumption, of fermented malt beverages in Village public parks.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this sixteenth day of May, 2024.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Attest

Rachel Safstrom, Administrative Services Director

CHECK REGISTER FOR VILLAGE OF BAYSIDE

CHECK DATE 04/11/2024 - 05/09/2024

Check Date	Check	Vendor Name	Amount
Bank GEN GENERAL POOLED CHECKING			
04/16/2024	40061	AFLAC	13.80
04/16/2024	40062	AMERICAN SEWER SERVICES, INC	9,957.35
04/16/2024	40063	ARNOLD'S ENVIRONMENTAL	375.00
04/16/2024	40064	CANTERBURY DIAMOND LLC	198.71
04/16/2024	40065	CLEAN SOURCE LLC	2,100.00
04/16/2024	40066	Five Star Telecom Inc	935.74
04/16/2024	40067	GUETZKE & ASSOCIATES INC.	398.74
04/16/2024	40068	HUMPHREY SERVICE PARTS INC	2,959.05
04/16/2024	40069	JOE DE BELAK PLUMBING COMPANY	1,083.25
04/16/2024	40070	KUJAWA ENTERPRISES INC	4,835.13
04/16/2024	40071	LANGE ENTERPRISES INC	142.77
04/16/2024	40072	MADACC	439.42
04/16/2024	40073	POMP'S TIRE SERVICE INC	994.96
04/16/2024	40074	ROTE OIL	2,257.29
04/16/2024	40075	WAYSIDE NURSERIES	2,098.25
04/16/2024	40076	WI CHILD SUPPORT	1,434.03
Total 04/16/2024:			30,223.49
04/23/2024	359(E)	CARTER, JULIE	1,558.16
04/23/2024	360(E)	DEPT OF EMPLOYEE TRUST FUND	50,651.46
04/23/2024	361(E)	DIVERSIFIED BENEFIT SERVICES	3,092.85
04/23/2024	362(E)	EFTPS	78,552.70
04/23/2024	363(E)	EMPOWER-GREATWEST	10,966.16
04/23/2024	364(E)	NORTH SHORE BANK	450.00
04/23/2024	365(E)	US BANK	19,871.01
04/23/2024	369(E)	WI DEPARTMENT OF REVENUE	13,619.23
04/23/2024	40077	BLOCK IRON & SUPPLY CO - OSHK	4,216.00
04/23/2024	40078	BUILDING SERVICES INC	44,605.93
04/23/2024	40079	CINTAS FIRE PROTECTION	359.18
04/23/2024	40080	COLIN SCHINDLER	16.00
04/23/2024	40081	DELTA DENTAL	265.54
04/23/2024	40082	GOULD, RHONDA	37.96
04/23/2024	40083	HUNGER TASK FORCE	1,836.40
04/23/2024	40084	Kerns Carpet One LLC	148.04
04/23/2024	40085	KRAVIT, HOVEL, KRAWCZYK, SC	9,528.17
04/23/2024	40086	LV ENTERPRISES LLC	3,214.00
04/23/2024	40087	P&R CLEANING	2,220.75
04/23/2024	40088	Rinka	19,270.00
04/23/2024	40089	ROTE OIL	1,065.86
04/23/2024	40090	SAFEBUILT LLC Lockbox #88135	4,587.82
04/23/2024	40091	WE ENERGIES	3,354.99
04/23/2024	40092	WI DEPT. OF TRANS-7366	207.90
04/23/2024	40093	WISCONSIN DOCUMENT IMAGING	180.00
Total 04/23/2024:			273,876.11
04/30/2024	370(E)	DEPT OF EMPLOYEE TRUST FUND	64,725.02
04/30/2024	371(E)	DIVERSIFIED BENEFIT SERVICES	290.04
Total 04/30/2024:			65,015.06
05/01/2024	40094	AFLAC	13.80
05/01/2024	40095	BAYCOM	59,078.00
05/01/2024	40096	GREATAMERICA FINANCIAL SERVIC	107.00
05/01/2024	40097	MATC	20.97
05/01/2024	40098	TAMICA S GREENE	2,134.26
05/01/2024	40099	TEAMSTERS LOCAL UNION # 200	504.00
05/01/2024	40100	WI CHILD SUPPORT	1,434.03
05/01/2024	40101	ACP CREATIVIT, LLC	1,446.00
05/01/2024	40102	AMAZON/SYNCB	1,301.70
05/01/2024	40103	AMUNDSEN DAVIS	7,345.87
05/01/2024	40104	BAKER & TAYLOR	4,506.45
05/01/2024	40105	BAKER TILLY VIRCHOW KRAUSE LL	3,307.50
05/01/2024	40106	BS& A SOFTWARE	14,388.00
05/01/2024	40107	EBSO INDUSTRIES INC.	3,213.00
05/01/2024	40108	FORWARD TS, LTD	170.53
05/01/2024	40109	FRANK GILLITZER ELECTRIC CO	581.67
05/01/2024	40110	H & R SAFETY SOLUTIONS	410.50
05/01/2024	40111	Kanopy Inc	147.60
05/01/2024	40112	NANCY EDELMAN	24.00
05/01/2024	40113	PACKERLAND RENT-A-MAT INC.	121.92
05/01/2024	40114	PREMIUM WATERS INC.	83.48
05/01/2024	40115	REINHART BOERNER VAN DEUREN S	607.50
05/01/2024	40116	RINGCENTRAL, INC.	399.26

CHECK REGISTER FOR VILLAGE OF BAYSIDE
CHECK DATE 04/11/2024 - 05/09/2024

Check Date	Check	Vendor Name	Amount
Bank GEN GENERAL POOLED CHECKING			
05/01/2024	40117	ROTE OIL	1,339.31
05/01/2024	40118	ROYAL PUBLISHING	415.00
05/01/2024	40119	UTILITY NETWORK LLC	1,665.00
05/01/2024	40120	VEOLIA ENVIRONMENTAL SERVICES	5,015.86
05/01/2024	40121	WESTERN CULVERT & SUPPLY	196.40
05/01/2024	40122	WI DEPT OF TRANS 7909	10.00
05/01/2024	40123	WISCONSIN DOCUMENT IMAGING	98.52
05/01/2024	40124	WORD SYSTEMS INC.	62,713.00
Total 05/01/2024:			172,800.13
GEN TOTALS:			
Total of 74 Checks:			541,914.79
Less 0 Void Checks:			0.00
Total of 74 Disbursements:			541,914.79

2025 BUDGET SCHEDULE

May 2024

- 14 2025-2030 Capital Improvement Plan (CIP) requests due.
- 16 2025 Board of Trustees consideration of budget guidelines and parameters.

June 2024

- 3 2025 Strategic Value budget case study subjects identified.
2025 Department Operational budget worksheets distributed.

July 2024

- 26 Annual departmental performance metrics due.
2024 department goals update due
2024 Department/Operational revenue and expenditure projections due.

August 2024

- 15 2025 Staff Goal Setting and Budget Workshop.
2025 proposed departmental goals and objectives due.
Case studies due.
- 23 2025 Departmental/Operational budget worksheets due.
Five-year budget projections and long-term financial plan update completed.
- 30 Performance measurement trend analysis, dashboard, and fiscal analysis completed.

November 2024

- 4 Distribution of Village Manager's recommended 2025 Executive budget to Board of Trustees.
- 11-13 Sub-Committee meetings to review 2025 recommended budget.
- 19 Public hearing and consideration of 2025 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2024

- 9 Tax bills mailed.
-

To: Village Board

RE: 2025 Budget Guidelines

Each year, the Village Board approves budget guidelines to provide guidance and assist in the development of the annual budget. The proposed 2025 Budget guidelines are outlined below and include:

Fiscal Integrity

- Implementation of Long-Term Financial Plan and Debt Service Schedule.
- Compliance with Levy Limits and Expenditure Restraint Program.
- Consideration of changes to Shared Revenue, Levy Limits, Expenditure Restraint programs through State of Wisconsin 2023-2025 Budget.
- Utilization of Fire Department Levy Cap Exemption and enhanced debt service levy exemption.
- Account for global, national, and local economic factors impacting supply chains, labor shortages, and inflationary measures.
- Provide financial transparency and accountability.
- Ensure personnel programs are consistent, competitive, and fiscally responsible.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants, and assessments effectively.

Connected Communication and Community Collaboration

- Promote effective solutions for timely and relevant communications with residents.
- Enhance customer service methods and responsiveness.
- Provide Community Event opportunities for residents and expand event sponsorship program.
- Continued enhancement myBlue and myCrew programs to enhance civic engagement.
- Overhaul and enhance Village web site.

Service Excellence

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

Sustainable Resilience

- Enhance green infrastructure, private property inflow and infiltration, and sustainability programs.
- Reduce utility operating costs with alternative energy sources.
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts, and increased areas of infiltration.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

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

ORDINANCE NO: 24-755

**An Ordinance to Amend Section 110-1 of the Municipal Code
with Regard to Floodplain ordinance adopted by reference**

The Village Board of the Village of Bayside, Milwaukee and Ozaukee Counties, Wisconsin does ordain as follows:

Section One: Section 110-1 of the Municipal code is hereby amended to read as follows:

§ 110-1 Floodplain ordinance adopted by reference.

The state department of natural resources model floodplain zoning ordinance revised May 16, 2024, is hereby incorporated by reference. A complete copy of the floodplain ordinance is attached to Ordinance No. 24-755 and is on file in the office of the village clerk.

Section Two: Severability. In the event that any provision of this Ordinance is for any reason held to be invalid, unconstitutional, or unenforceable by any court of competent jurisdiction, such portions of this Ordinance shall be deemed separate, distinct and independent provisions of the Ordinance and all remaining portions of this Ordinance shall remain in full force and effect.

Section Three. All ordinances or parts of ordinances conflicting with the provisions of this ordinance are hereby to such extent repealed.

Section Four. This ordinance shall take effect and be in force after its passage and posting pursuant to law.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this sixteenth day of May, 2024.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom, Administrative Services
Director

1.0 STATUTORY AUTHORIZATION, FINDING OF FACT, STATEMENT OF PURPOSE, TITLE, AND GENERAL PROVISIONS

1.1 STATUTORY AUTHORIZATION

This ordinance is adopted pursuant to the authorization in s. 61.35 and 62.23, for villages and cities; and the requirements in s. 87.30, Stats.

1.2 FINDING OF FACT

Uncontrolled development and use of the floodplains and rivers of this municipality would impair the public health, safety, convenience, general welfare, and tax base.

1.3 STATEMENT OF PURPOSE

This ordinance is intended to regulate floodplain development to:

- (1) Protect life, health and property;
- (2) Minimize expenditures of public funds for flood control projects;
- (3) Minimize rescue and relief efforts undertaken at the expense of the taxpayers;
- (4) Minimize business interruptions and other economic disruptions;
- (5) Minimize damage to public facilities in the floodplain;
- (6) Minimize the occurrence of future flood blight areas in the floodplain;
- (7) Discourage the victimization of unwary land and homebuyers;
- (8) Prevent increases in flood heights that could increase flood damage and result in conflicts between property owners; and
- (9) Discourage development in a floodplain if there is any practicable alternative to locate the activity, use or structure outside of the floodplain.

1.4 TITLE

This ordinance shall be known as the Floodplain Zoning Ordinance for Village of Bayside, Wisconsin.

1.5 GENERAL PROVISIONS

(1) AREAS TO BE REGULATED

This ordinance regulates all areas of special flood hazard identified as zones A, AO, AH, A1-30, AE, VE, V1-30, or V on the Flood Insurance Rate Map. Additional areas identified on maps approved by the Department of Natural Resources (DNR) and local community may also be regulated under the provisions of this ordinance, where applicable.

(2) OFFICIAL MAPS & REVISIONS

Special Flood Hazard Areas (SFHA) are designated as zones A, A1-30, AE, AH, AO, VE, V1-30, or V on the Flood Insurance Rate Maps (FIRMs) based on flood hazard analyses summarized in the Flood Insurance Study (FIS) listed in subd. (a) below. Additional flood hazard areas subject to regulation under this ordinance are identified on maps based on studies approved by the DNR and listed in subd. (b) below. These maps and revisions are on file in the office of the Village Clerk, (Village of Bayside).

(a) OFFICIAL MAPS: Based on the Flood Insurance Study (FIS):

1. Flood Insurance Rate Map (FIRM) for Ozaukee County, panel number 55089C0259G, dated 07/31/2024;
2. Flood Insurance Rate Map (FIRM) for Milwaukee County, panel numbers 55079C0033F, 55079C0034F, 55079C0041F, and 55079C0042F, dated 10/24/2024;
3. Flood Insurance Study (FIS) for Ozaukee County, 55089CV001B, 55089CV002B, and 55089CV003B, dated 07/31/2024.

4. Flood Insurance Study (FIS) for Milwaukee County, 55079CV001B, 55079CV002B, 55079CV003B, 55079CV004B, 55079CV005B, and 55079CV006B, dated 10/24/2024.

Approved by: The DNR and FEMA

- (b) OFFICIAL MAPS: Based on other studies. Any maps referenced in this section must be approved by the DNR and be more restrictive than those based on the FIS at the site of the proposed development.

(3) ESTABLISHMENT OF FLOODPLAIN ZONING DISTRICTS

The flood hazard areas regulated by this ordinance are divided into districts as follows:

- a) The Floodway District (FW), is the channel of a river or stream and those portions of the floodplain adjoining the channel required to carry the regional floodwaters, within AE Zones as shown on the FIRM, or within A Zones shown on the FIRM when determined according to s. 5.1(5).
- b) The Floodfringe District (FF) is that portion of a riverine special flood hazard area outside the floodway within AE Zones on the FIRM, or, when floodway limits have been determined according to s. 5.1(5), within A Zones shown on the FIRM.
- c) The General Floodplain District (GFP) is those riverine areas that may be covered by floodwater during the regional flood in which a floodway boundary has not been delineated on the FIRM and also includes shallow flooding areas identified as AH and AO zones on the FIRM.
- d) The Coastal Floodplain District (CFP) is an area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast, and any other area subject to high velocity wave action from storms, including areas identified as zone V, V1-30, or VE on the FIRM. Where a riverine AE floodway extends into the CFP district, development within the floodway must comply with the regulations for both the FW and CFP districts. Where a riverine A zone or AE zone with no floodway determination abuts the CFP district, the riverine study's floodway limit must be determined based on standard floodway expansion principles within the CFP district and development within the floodway must comply with the standards for both the FW and CFP districts.

(4) LOCATING FLOODPLAIN BOUNDARIES

Discrepancies between the exterior boundaries of zones A1-30, AE, AH, or A on the official floodplain zoning map and actual field conditions may be resolved using the criteria in subd (a) or (b) below. If a significant difference exists, the map shall be amended according to s. 8.0 *Amendments*. The zoning administrator can rely on a boundary derived from a profile elevation to grant or deny a land use permit, whether or not a map amendment is required. The zoning administrator shall be responsible for documenting actual pre-development field conditions and the basis upon which the district boundary was determined. Disputes between the zoning administrator and an applicant over the district boundary line shall be settled according to s. 7.3(3) and the criteria in (a) and (b) below. Where the flood profiles are based on established base flood elevations from a FIRM, FEMA must approve any map amendment or revision pursuant to s. 8.0 *Amendments*.

- a) If flood profiles exist, the map scale and the profile elevations shall determine the district boundary. The regional or base flood elevations shall govern if there are any discrepancies.

- b) Where flood profiles do not exist for projects, including any boundary of zone A, AO, V1-30, VE, or V, the location of the boundary shall be determined by the map scale.

(5) REMOVAL OF LANDS FROM FLOODPLAIN

- a) Compliance with the provisions of this ordinance shall not be grounds for removing land from the floodplain unless it is filled at least two feet above the regional or base flood elevation, the fill is contiguous to land outside the floodplain, and the map is amended pursuant to s. 8.0 *Amendments*.
- b) The delineation of any of the Floodplain Districts may be revised by the community where natural or man-made changes have occurred and/or where more detailed studies have been conducted. However, prior to any such change, approval must be obtained from the Wisconsin Department of Natural Resources and Federal Emergency Management Agency. A completed Letter of Map Revision is a record of this approval. The floodplain administrator shall not sign a community acknowledgement form unless all criteria set forth in the following paragraphs are met:
 - 1. The land and/or land around the structure must be filled at least two feet above the regional or base flood elevation;
 - 2. The fill must be contiguous to land outside the floodplain; Applicant shall obtain floodplain development permit before applying for a LOMR or LOMR-F;
- c) Removal of lands from the floodplain may also occur by operation of §87.30(1)(e), Wis. Stat. if a property owner has obtained a letter of map amendment from the federal emergency management agency under 44 C.F.R. 70.

(6) COMPLIANCE

- a) No structure or use within areas regulated by this ordinance shall hereafter be located, erected, constructed, reconstructed, repaired, extended, converted, enlarged, or altered without full compliance with the terms of these regulations and all other applicable regulations that apply to uses within the jurisdiction of these regulations.
- b) Failure to obtain a floodplain development permit shall be a violation of these regulations and shall be punishable in accordance with s. 9.0.
- c) Floodplain development permits issued on the basis of plans and applications approved by the Floodplain Administrator authorize only the use, and arrangement, set forth in such approved plans and applications, or amendments thereto if approved by the Floodplain Administrator. Use, arrangement, or construction contrary to that authorized shall be deemed a violation of these regulations and punishable in accordance with s. 9.0.

(7) MUNICIPALITIES AND STATE AGENCIES REGULATED

Unless specifically exempted by law, all cities, villages, towns, and counties are required to comply with this ordinance and obtain all necessary permits. State agencies are required to comply if s. 13.48(13), Stats., applies. The construction, reconstruction, maintenance and repair of state highways and bridges by the Wisconsin Department of Transportation is exempt when s. 30.2022, Stats., applies. Although exempt from a local zoning permit and permit fees, DOT must provide sufficient project documentation and analysis to ensure that the community is in compliance with Federal, State, and local floodplain standards. If a local transportation project is located within a Zone A floodplain and is not a WisDOT project under s. 30.2022, then the road project design documents (including appropriate detailed plans and profiles) may be sufficient to meet the requirements for issuance of a local floodplain permit if the following

apply: The applicant provides documentation to the Floodplain Administrator that the proposed project is a culvert replacement or bridge replacement under 20' span at the same location, the project is exempt from a DNR permit under s. 30.123(6)(d), the capacity is not decreased, the top road grade is not raised, and no floodway data is available from a federal, state, or other source. If floodway data is available in the impacted area from a federal, state, or other source that existing data must be utilized by the applicant in the analysis of the project site.

(8) ABROGATION AND GREATER RESTRICTIONS

- a) This ordinance supersedes all the provisions of any municipal zoning ordinance enacted under s. 61.35 for villages; or s. 87.30, Stats., which relate to floodplains. A more restrictive ordinance shall continue in full force and effect to the extent of the greater restrictions, but not otherwise.
- b) This ordinance is not intended to repeal, abrogate, or impair any existing deed restrictions, covenants, or easements. If this ordinance imposes greater restrictions, the provisions of this ordinance shall prevail.

(9) INTERPRETATION

In their interpretation and application, the provisions of this ordinance are the minimum requirements liberally construed in favor of the governing body and are not a limitation on or repeal of any other powers granted by the Wisconsin Statutes. If a provision of this ordinance, required by ch. NR 116, Wis. Adm. Code, is unclear, the provision shall be interpreted in light of the standards in effect on the date of the adoption of this ordinance or in effect on the date of the most recent text amendment to this ordinance.

(10) WARNING AND DISCLAIMER OF LIABILITY

The flood protection standards in this ordinance are based on engineering experience and research. Larger floods may occur, or the flood height may be increased by man-made or natural causes. This ordinance does not imply or guarantee that non-floodplain areas or permitted floodplain uses will be free from flooding and flood damages. This ordinance does not create liability on the part of, or a cause of action against, the municipality or any officer or employee thereof for any flood damage that may result from reliance on this ordinance.

(11) SEVERABILITY

Should any portion of this ordinance be declared unconstitutional or invalid by a court of competent jurisdiction, the remainder of this ordinance shall not be affected.

(12) ANNEXED AREAS FOR CITIES AND VILLAGES

The Ozaukee and Milwaukee County floodplain zoning provisions in effect on the date of annexation shall remain in effect and shall be enforced by the municipality for all annexed areas until the municipality adopts and enforces an ordinance which meets the requirements of ch. NR 116, Wis. Adm. Code and 44 CFR 59-72, *National Flood Insurance Program* (NFIP). These annexed lands are described on the municipality's official zoning map. County floodplain zoning provisions are incorporated by reference for the purpose of administering this section and are on file in the office of the municipal zoning administrator. All plats or maps of annexation shall show the regional flood elevation and the floodway location.

2.0 GENERAL STANDARDS APPLICABLE TO ALL FLOODPLAIN DISTRICTS

The community shall review all permit applications to determine whether proposed building sites will be reasonably safe from flooding and assure that all necessary permits have been received from those governmental agencies whose approval is required by federal or state law.

- 1) If a proposed building site is in a flood-prone area, all new construction and substantial improvements shall:

- a. be designed and anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy;
 - b. be constructed with flood-resistant materials;
 - c. be constructed by methods and practices that minimize flood damages; and
 - d. Mechanical and utility equipment must be elevated to or above the flood protection elevation.
- 2) If a subdivision or other proposed new development is in a flood-prone area, the community shall assure that:
- a. such proposed subdivision or other proposed new development is consistent with the need to minimize flood damage within the flood-prone area;
 - b. public utilities and facilities such as sewer, gas, electrical, and water systems are located and constructed to minimize or eliminate flood damage; and
 - c. adequate drainage is provided to reduce exposure to flood hazards.

All subdivision proposals (including manufactured home parks) shall include regional flood elevation and floodway data for any development that meets the subdivision definition of this ordinance and all other requirements in s. 7.1(2).

- 3) Ozaukee County oversees the regulation of all private, onsite, wastewater treatment systems (POWTS), as regulated under SPS 383 in incorporated parts of the county.
- 4) Ozaukee County oversees the regulation for private wells on properties served by Private Onsite Wastewater Treatment Systems in incorporated parts of the county.

2.1 HYDRAULIC AND HYDROLOGIC ANALYSES

- 1) No floodplain development shall:
 - a. Obstruct flow, defined as development which blocks the conveyance of floodwaters by itself or with other development, causing any increase in the regional flood height; or
 - b. Cause any increase in the regional flood height due to floodplain storage area lost.
- 2) The zoning administrator shall deny permits if it is determined the proposed development will obstruct flow or cause any increase in the regional flood height, based on the officially adopted FIRM or other adopted map, unless the provisions of s. 8.0 *Amendments* are met.

2.2 WATERCOURSE ALTERATIONS

No land use permit to alter or relocate a watercourse in a mapped floodplain shall be issued until the local official has notified in writing all adjacent municipalities, the Department and FEMA regional offices, and required the applicant to secure all necessary state and federal permits. The standards of s. 2.1 must be met and the flood carrying capacity of any altered or relocated watercourse shall be maintained.

As soon as is practicable, but not later than six months after the date of the watercourse alteration or relocation and pursuant to s. 8.0 *Amendments*, the community shall apply for a Letter of Map

Revision (LOMR) from FEMA. Any such alterations must be reviewed and approved by FEMA and the DNR through the LOMC process.

2.3 CHAPTER 30, 31, WIS. STATS., DEVELOPMENT

Development which requires a permit from the Department, under chs. 30 and 31, Stats., such as docks, piers, wharves, bridges, culverts, dams, and navigational aids, may be allowed if the necessary permits are obtained and amendments to the floodplain zoning ordinance are made according to s. 8.0 *Amendments*.

2.4 PUBLIC OR PRIVATE CAMPGROUNDS

Public or private campgrounds shall have a low flood damage potential and shall meet the following provisions:

- 1) The campground is approved by the Department of Agriculture, Trade and Consumer Protection;
- 2) A land use permit for the campground is issued by the zoning administrator;
- 3) The character of the river system and the campground elevation are such that a 72-hour warning of an impending flood can be given to all campground occupants;
- 4) There is an adequate flood warning procedure for the campground that offers the minimum notice required under this section to all persons in the campground. This procedure shall include a written agreement between the campground owner, the floodplain zoning agency or zoning administrator, the municipal emergency government coordinator and the chief law enforcement official which specifies the flood elevation at which evacuation shall occur, personnel responsible for monitoring flood elevations, types of warning systems to be used and the procedures for notifying at-risk parties, and the methods and personnel responsible for conducting the evacuation;
- 5) This agreement shall be for no more than one calendar year, at which time the agreement shall be reviewed and updated - by the officials identified in sub. (4) - to remain in compliance with all applicable regulations, including those of the state Department of Agriculture, Trade and Consumer Protection and all other applicable regulations;
- 6) All mobile recreational vehicles placed on site must meet one of the following:
 - a. Be fully licensed, if required, and ready for highway use; or
 - b. Not occupy any site in the campground for more than 180 consecutive days, at which time the recreational vehicle must be removed from the floodplain for a minimum of 24 hours; or
 - c. Meet the requirements in either s. 3.0, 4.0, 5.1, or 5.3 for the floodplain district in which the structure is located;

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect utilities and security devices and has no permanently attached additions.

- 7) All camping units that remain on site for more than 30 days shall be issued a limited authorization by the campground operator, a written copy of which is kept on file at the campground. Such authorization shall allow placement of a camping unit consistent with 2.4(6) and shall ensure compliance with all the provisions of this section;

- 8) The municipality shall monitor the limited authorizations issued by the campground operator to assure compliance with the terms of this section;
- 9) The campground shall have signs clearly posted at all entrances warning of the flood hazard and the procedures for evacuation when a flood warning is issued; and
- 10) All service facilities, including but not limited to refuse collection, electrical service, gas lines, propane tanks, sewage systems and wells shall be properly anchored and placed at or floodproofed to the flood protection elevation; and
- 11) Standards for structures in a campground:
 - a. All structures must comply with section 2.4 or meet the applicable requirements in ss. 3.0, 4.0, 5.1, or 5.3 for the floodplain district in which the structure is located;
 - b. Deck/landing-a portable landing may be allowed for a camping unit for each entry provided that the landing is not permanently attached to the ground or camping unit, is no more than 200 square feet in size, shall be portable, contain no walls or roof, and can be removed from the campground by a truck and/or trailer. Sections of such portable landings may be placed together to form a single deck not greater than 200 square feet at one entry point. Provisions for the removal of these temporary landings during flood events must be addressed within the written agreement with the municipality compliant with section 2.4(4). Any such deck/landing structure may be constructed at elevations lower than the flood protection elevation but must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood.
 - c. Decks/patios that are constructed completely at grade may be allowed but must also comply with applicable shoreland zoning standards.
 - d. Camping equipment and appurtenant equipment in the campground may be allowed provided that the equipment is not permanently attached to the ground or camping unit, is not used as a habitable structure, and must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood. Provisions for the removal of this equipment during flooding events shall be addressed within the written agreement with the municipality compliant with section 2.4(4).
 - e. Once a flood warning in the written agreement has been issued for the campground, the campground owner or the designated operator shall ensure that all persons, camping units, decks, camping equipment and appurtenant equipment in the campground shall be evacuated within the timelines specified within the written agreement with the municipality compliant with section 2.4(4).
- 12) A land use permit shall be obtained as provided under 7.1(2) before any development; repair, modification, or addition to an existing structure; or change in the use of a building or structure, including sewer and water facilities, may be initiated.

1.0 FLOODWAY DISTRICT (FW)

3.1 APPLICABILITY

This section applies to all floodway areas on the floodplain zoning maps and those identified pursuant to s. 5.1(5).

3.2 PERMITTED USES

The following open space uses are allowed in the Floodway District and the floodway areas of the General Floodplain District, if:

- they are not prohibited by any other ordinance;
 - they meet the standards in s. 3.3 and 3.4; and
 - all permits or certificates have been issued according to s. 7.1.
- 1) Agricultural uses, such as: farming, outdoor plant nurseries, horticulture, viticulture, and wild crop harvesting.
 - 2) Nonstructural industrial and commercial uses, such as loading areas, parking areas and airport landing strips.
 - 3) Nonstructural recreational uses, such as golf courses, tennis courts, archery ranges, picnic grounds, boat ramps, swimming areas, parks, wildlife and nature preserves, game farms, fish hatcheries, shooting, trap, and skeet activities, hunting and fishing areas and hiking and horseback riding trails, subject to the fill limitations of s. 3.3(4).
 - 4) Uses or structures accessory to open space uses or classified as historic structures that comply with s. 3.3 and 3.4.
 - 5) Extraction of sand, gravel or other materials that comply with s. 3.3(4).
 - 6) Functionally water-dependent uses, such as docks, piers or wharves, dams, flowage areas, culverts, navigational aids and river crossings of transmission lines, and pipelines that comply with chs. 30 and 31, Stats.
 - 7) Public utilities, streets and bridges that comply with s. 3.3(3).
 - 8) Portable latrines that are removed prior to flooding and systems associated with recreational areas and Department-approved campgrounds that meet the applicable provisions of local ordinances and Ch. SPS 383, Wis. Adm. Code.
 - 9) Public or private wells used to obtain potable water for recreational areas that meet the requirements of local ordinances and chs. NR 811 and NR 812, Wis. Adm. Code.
 - 10) Wastewater treatment ponds or facilities permitted under s. NR 110.15(3)(b), Wis. Adm. Code.
 - 11) Sanitary sewer or water supply lines to service existing or proposed development located outside the floodway that complies with the regulations for the floodplain area occupied.

3.3 STANDARDS FOR DEVELOPMENT IN THE FLOODWAY

1) GENERAL

- a. Any development in the floodway shall comply with s. 2.0 and have a low flood damage potential.
- b. Applicants shall provide an analysis calculating the effects of this proposal on the regional flood height to determine the effects of the proposal according to s. 2.1 and 7.1(2)(c). The analysis must be completed by a registered professional engineer in the state of Wisconsin.
- c. Any encroachment in the regulatory floodway is prohibited unless the data submitted for subd. 3.3(1)(b) above demonstrates that the encroachment will cause no increase in flood elevations in flood events up to the base flood at any location or removes the

encroached area from the regulatory floodway as provided in s. 1.5(5).

2) STRUCTURES

Structures accessory to permanent open space uses, including utility and sanitary facilities, or functionally dependent on a waterfront location may be allowed by permit if the structures comply with the following criteria:

- a. Not designed for human habitation, does not have a high flood damage potential and is constructed to minimize flood damage;
- b. Shall either have the lowest floor elevated to or above the flood protection elevation or shall meet all the following standards:
 1. Have the lowest floor elevated to or above the regional flood elevation and be dry floodproofed so that the structure is watertight with walls substantially impermeable to the passage of water and completely dry to the flood protection elevation without human intervention during flooding;
 2. Have structural components capable of meeting all provisions of Section 3.3(2)(g) and;
 3. Be certified by a registered professional engineer or architect, through the use of a Federal Emergency Management Agency Floodproofing Certificate, that the design and methods of construction are in accordance with Section 3.3(2)(g).
- c. Must be anchored to resist flotation, collapse, and lateral movement;
- d. Mechanical and utility equipment must be elevated to or above the flood protection elevation; and
- e. Must not obstruct flow of flood waters or cause any increase in flood levels during the occurrence of the regional flood.
- f. For a structure designed to allow the automatic entry of floodwaters below the Regional Flood Elevation, the applicant shall submit a plan that meets s. 3.3(2)(a) through 3.3(2)(e) and meets or exceeds the following standards:
 1. The lowest floor must be elevated to or above the regional flood elevation;
 2. a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding;
 3. the bottom of all openings shall be no higher than one foot above the lowest adjacent grade; openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters, otherwise must remain open.
 4. The use must be limited to parking, building access or limited storage.
- g. Certification: Whenever floodproofing measures are required, a registered professional engineer or architect shall certify that the following floodproofing measures will be utilized, where appropriate, and are adequate to withstand the flood depths, pressures, velocities, impact and uplift forces and other factors associated with the regional flood:
 1. Reinforcement of floors and walls to resist rupture, collapse, or lateral movement

caused by water pressures or debris buildup;

2. Construction of wells, water supply systems and waste treatment systems so as to prevent the entrance of flood waters in such systems and must be in accordance with provisions in Sections 3.4(4) and 3.4(5);
3. Subsurface drainage systems to relieve external pressures on foundation walls and basement floors;
4. Cutoff valves on sewer lines or the elimination of gravity flow basement drains; and
5. Placement of utilities to or above the flood protection elevation.

3) **PUBLIC UTILITIES, STREETS AND BRIDGES**

Public utilities, streets and bridges may be allowed by permit, if:

- a. Adequate floodproofing measures are provided to the flood protection elevation; and
- b. Construction meets the development standards of s. 2.1.

4) **FILLS OR DEPOSITION OF MATERIALS**

Fills or deposition of materials may be allowed by permit, if:

- a. The requirements of s. 2.1 are met;
- b. No material is deposited in navigable waters unless a permit is issued by the Department pursuant to ch. 30, Stats., and a permit pursuant to s. 404 of the Federal Water Pollution Control Act, Amendments of 1972, 33 U.S.C. 1344 has been issued, if applicable, and all other requirements have been met;
- c. The fill or other materials will be protected against erosion by riprap, vegetative cover, sheet piling or bulkheading; and
- d. The fill is not classified as a solid or hazardous material.

3.4 PROHIBITED USES

All uses not listed as permitted uses in s. 3.2 are prohibited, including the following uses:

- 1) Habitable structures, structures with high flood damage potential, or those not associated with permanent open-space uses;
- 2) Storing materials that are buoyant, flammable, explosive, injurious to property, water quality, or human, animal, plant, fish or other aquatic life;
- 3) Uses not in harmony with or detrimental to uses permitted in the adjoining districts;
- 4) Any private or public sewage systems, except portable latrines that are removed prior to flooding and systems associated with recreational areas and Department-approved campgrounds that meet the applicable provisions of local ordinances and ch. SPS 383, Wis. Adm. Code;
- 5) Any public or private wells which are used to obtain potable water, except those for recreational areas that meet the requirements of local ordinances and chs. NR 811 and NR 812, Wis. Adm. Code;
- 6) Any solid or hazardous waste disposal sites;

- 7) Any wastewater treatment ponds or facilities, except those permitted under s. NR 110.15(3)(b), Wis. Adm. Code; and
- 8) Any sanitary sewer or water supply lines, except those to service existing or proposed development located outside the floodway which complies with the regulations for the floodplain area occupied.

4.0 FLOODFRINGE DISTRICT (FF)

4.1 APPLICABILITY

This section applies to all floodfringe areas shown on the floodplain zoning maps and those identified pursuant to s. 5.1(5).

4.2 PERMITTED USES

Any structure, land use, or development is allowed in the Floodfringe District if the standards in s. 4.3 are met, the use is not prohibited by this, or any other ordinance or regulation and all permits or certificates specified in s. 7.1 have been issued.

4.3 STANDARDS FOR DEVELOPMENT IN THE FLOODFRINGE

Section 2.0 shall apply in addition to the following requirements according to the use requested. Any existing structure in the floodfringe must meet the requirements of s. 6.0 *Nonconforming Uses*;

(1) RESIDENTIAL USES

Any structure, including a manufactured home, which is to be newly constructed or moved into the floodfringe, shall meet, or exceed the following standards. Any existing structure in the floodfringe must meet the requirements of s. 6.0 *Nonconforming Uses*;

- a) All new construction, including placement of manufactured homes, and substantial improvement of residential structures, shall have the lowest floor elevated to or above the flood protection elevation on fill. The fill around the structure shall be one foot or more above the regional flood elevation extending at least 15 feet beyond the limits of the structure. No area may be removed from the floodfringe district unless it can be shown to meet s. 1.5(5).
- b) Notwithstanding s. 4.3 (1)(a), a basement or crawlspace floor may be placed at the regional flood elevation if the basement or crawlspace is designed to make all portions of the structure below the flood protection elevation watertight with walls substantially impermeable to the passage of water and with structural components having the capability of resisting hydrostatic and hydrodynamic loads and effects of buoyancy. No floor of any kind is allowed below the regional flood elevation;
- c) Contiguous dryland access shall be provided from a structure to land outside of the floodplain, except as provided in subd. (d).
- d) In developments where existing street or sewer line elevations make compliance with subd. (c) impractical, the municipality may permit new development and substantial improvements where roads are below the regional flood elevation, if:
 - 1. The municipality has written assurance from police, fire and emergency services that rescue, and relief will be provided to the structure(s) by wheeled vehicles during a regional flood event; or

2. The municipality has a DNR-approved emergency evacuation plan that follows acceptable hazard mitigation planning guidelines.

(2) ACCESSORY STRUCTURES OR USES

In addition to s. 2.0, new construction and substantial improvements of Accessory structures shall be constructed on fill with the lowest floor at or above the regional flood elevation.

(3) COMMERCIAL USES

In addition to s. 2.0, any commercial structure which is erected, altered, or moved into the floodfringe shall meet the requirements of s. 4.3(1). Subject to the requirements of s. 4.3(5), storage yards, surface parking lots and other such uses may be placed at lower elevations if an adequate warning system exists to protect life and property.

(4) MANUFACTURING AND INDUSTRIAL USES

In addition to s. 2.0, any manufacturing or industrial structure which is erected, altered, or moved into the floodfringe shall have the lowest floor elevated to or above the flood protection elevation or meet the floodproofing standards in s 7.5. Subject to the requirements of s. 4.3(5), storage yards, surface parking lots and other such uses may be placed at lower elevations if an adequate warning system exists to protect life and property.

(5) STORAGE OF MATERIALS

Materials that are buoyant, flammable, explosive, or injurious to property, water quality or human, animal, plant, fish, or aquatic life shall be stored at or above the flood protection elevation or floodproofed in compliance with s. 7.5. Adequate measures shall be taken to ensure that such materials will not enter the water body during flooding.

(6) PUBLIC UTILITIES, STREETS AND BRIDGES

All utilities, streets and bridges shall be designed to be compatible with comprehensive floodplain development plans; and

- a) When failure of public utilities, streets and bridges would endanger public health or safety, or where such facilities are deemed essential, construction or repair of such facilities shall only be permitted if they are designed to comply with s. 7.5.
- b) Minor roads or non-essential utilities may be constructed at lower elevations if they are designed to withstand flood forces to the regional flood elevation.

(7) SEWAGE SYSTEMS

All sewage disposal systems shall be designed to minimize or eliminate infiltration of flood water into the system, pursuant to s. 7.5(3), to the flood protection elevation and meet the provisions of all local ordinances and ch. SPS 383, Wis. Adm. Code.

(8) WELLS

All wells shall be designed to minimize or eliminate infiltration of flood waters into the system, pursuant to s. 7.5(3), to the flood protection elevation and shall meet the provisions of chs. NR 811 and NR 812, Wis. Adm. Code.

(9) SOLID WASTE DISPOSAL SITES

Disposal of solid or hazardous waste is prohibited in floodfringe areas.

(10) DEPOSITION OF MATERIALS

Any deposited material must meet all the provisions of this ordinance.

(11) MANUFACTURED HOMES

- a) Owners or operators of all manufactured home parks and subdivisions shall provide adequate surface drainage to minimize flood damage, and prepare, secure approval, and file an evacuation plan, indicating vehicular access and escape routes, with local emergency management authorities.
- b) In existing manufactured home parks, all new homes, replacement homes on existing pads, and substantially improved homes shall:
 1. have the lowest floor elevated to the flood protection elevation; and
 2. be anchored so they do not float, collapse, or move laterally during a flood.
- c) Outside of existing manufactured home parks, including new manufactured home parks and all single units outside of existing parks, all new, replacement and substantially improved manufactured homes shall meet the residential development standards for the floodfringe in s. 4.3(1).

(12) MOBILE RECREATIONAL VEHICLES

All mobile recreational vehicles must be on site for less than 180 consecutive days and be either:

- a) fully licensed and ready for highway use; or
- b) shall meet the elevation and anchoring requirements in s. 4.3 (11)(b) and (c).

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect utilities and security devices and has no permanently attached additions.

5.0 OTHER FLOODPLAIN DISTRICTS

5.1 GENERAL FLOODPLAIN DISTRICT (GFP)

1) APPLICABILITY

The provisions for the General Floodplain District shall apply to development in all floodplains mapped as A, AO, AH, and in AE zones within which a floodway is not delineated on the Flood Insurance Rate Maps identified in s. 1.5(2)(a).

2) FLOODWAY BOUNDARIES

For proposed development in zone A, or in zone AE within which a floodway is not delineated on the Flood Insurance Rate Map identified in s. 1.5(2)(a), the boundaries of the regulatory floodway shall be determined pursuant to s. 5.1(5). If the development is proposed to encroach upon the

regulatory floodway, the development is subject to the standards of s 3.0. If the development is located entirely within the floodfringe, the development is subject to the standards of s. 4.0.

3) PERMITTED USES

Pursuant to s. 5.1(5) it shall be determined whether the proposed use is located within the floodway or floodfringe. Those uses permitted in the Floodway (s. 3.2) and Floodfringe (s. 4.2) Districts are allowed within the General Floodplain District, according to the standards of s. 5.1(4) provided that all permits or certificates required under s. 7.1 have been issued.

4) STANDARDS FOR DEVELOPMENT IN THE GENERAL FLOODPLAIN DISTRICT

Section 3.0 applies to floodway areas, determined to pursuant to 5.1(5); Section 4.0 applies to floodfringe areas, determined to pursuant to 5.1(5).

- a) New construction and substantial improvement of structures in zone AO shall have the lowest floor, including basement, elevated:
 - 1. To or above the depth, in feet, as shown on the FIRM above the highest adjacent natural grade; or
 - 2. If the depth is not specified on the FIRM, two (2) feet above the highest adjacent natural grade or higher.
- b) New Construction and substantial improvement of structures in zone AH shall have the lowest floor, including basement, elevated to or above the flood protection elevation.
- c) In AO/AH zones, provide adequate drainage paths to guide floodwaters around structures.
- d) All development in zones AO and zone AH shall meet the requirements of s. 4.0 applicable to flood fringe areas.

5) DETERMINING FLOODWAY AND FLOODFRINGE LIMITS

Upon receiving an application for development within zone A, or within zone AE where a floodway has not been delineated on the Flood Insurance Rate Maps, the zoning administrator shall:

- a) Require the applicant to submit two copies of an aerial photograph or a plan which shows the proposed development with respect to the general floodplain district limits, stream channel, and existing floodplain developments, along with a legal description of the property, fill limits and elevations, building floor elevations and flood proofing measures and the flood zone as shown on the FIRM.
- b) Require the applicant to furnish any of the following information deemed necessary by the Department to evaluate the effects of the proposal upon flood height and flood flows, regional flood elevation and to determine floodway boundaries.
 - 1. A Hydrologic and Hydraulic Study as specified in s. 7.1(2)(c).
 - 2. Plan (surface view) showing elevations or contours of the ground; pertinent structure, fill or storage elevations; size, location, and layout of all proposed and existing structures on the site; location and elevations of streets, water supply, and sanitary facilities; soil types and other pertinent information.
 - 3. Specifications for building construction and materials, floodproofing, filling, dredging, channel improvement, storage, water supply and sanitary facilities.

5.3 COASTAL FLOODPLAIN DISTRICT (CFD)

(1) **APPLICABILITY**

The provisions of this section apply to all Coastal Floodplain Districts (CFD) shown on the floodplain zoning maps, which includes zones V, V1-30, and VE. Where a floodway shown on the floodplain zoning maps, or a floodway determined as explained in s. 1.5(3)(d) or a regulatory floodway identified pursuant to s. 5.1(5), extends into a Coastal Floodplain District, development shall comply with the standards of s. 3.0 and s. 5.3.

(2) **STANDARDS FOR DEVELOPMENT IN THE COASTAL FLOODPLAIN DISTRICT**

Development in the CFD district shall meet the requirements of s. 2.0, as well as the following:

- a. New construction shall be located landward of the Ordinary High-Water Mark.
- b. Bulkheads, seawalls, revetments, and other erosion control measures shall not be connected to the foundation or superstructure of a building and shall be designed and constructed so as not to direct floodwaters or increase flood forces or erosion impacts on the foundation or superstructure of any building.
- c. Man-made alterations of sand dunes are prohibited unless an engineering report documents that the alterations will not increase potential flood damage by reducing the wave and flow dissipation characteristics of the sand dunes.
- d. The use of fill for structural support of buildings is prohibited.
 1. Non-structural fill shall be permitted only if an engineering report demonstrates that the fill will not cause runoff, ramping, or deflection of floodwaters that cause damage to buildings.
- e. New construction and substantial improvement of buildings shall be elevated, consistent with SPS 321.34, on pilings or columns so that the bottom of the lowest horizontal structural member of the lowest floor (excluding the pilings or columns) is elevated to or above the FPE.
 1. The pile or column foundation and structure attached thereto shall be anchored to resist flotation, collapse, and lateral movement due to the effects of wind and water loads acting simultaneously on all building components. Water loading values shall be those associated with the base flood. Wind loading values shall be those defined according to American Society of Civil Engineers 7-16 *Minimum design loads and associated criteria for buildings and other structures*, or other equivalent standard.
 2. A registered professional engineer or architect shall develop or review the structural design, specifications, and plans for the construction, and shall certify that the design and methods of construction to be used are in accordance with accepted standards of practice for meeting the provisions of s. 5.3(2)(e).

- f. New construction and substantial improvement of buildings shall have the space below the lowest floor either free of obstruction or constructed with non-supporting breakaway walls, open wood latticework, or insect screening intended to collapse without causing collapse, displacement, or other structural damage to the elevated portion of the building or supporting foundation system.
 - 1. For the purpose of s. 5.3(2)(f), a breakaway wall shall have a design safe loading resistance of not less than 10 and not more than 20 pounds per square foot.
 - 2. Use of breakaway walls which exceed a design safe loading resistance of 20 pounds per square foot (either by design or where so required by local or state codes) may be permitted only if a registered professional engineer or architect certifies that the designs proposed meet all of the following conditions:
 - a) Breakaway wall collapse shall result from a water load less than that which would occur during the base flood; and
 - b) The elevated portion of the building and supporting foundation system shall not be subject to collapse, displacement, or other structural damage due to the effects of wind and water loads acting simultaneously on all building components (structural and non-structural). Water loading values shall be those associated with the base flood. Wind loading values shall be those defined according to American Society of Civil Engineers 7-16 *Minimum design loads and associated criteria for buildings and other structures*, or equivalent standard.
 - 3. All space enclosed by breakaway walls, open wood latticework, or insect screening below the lowest floor shall be used solely for parking, building access, or storage.
- g. Require within flood-prone areas:
 - 1. New and replacement water supply systems to be designed to minimize or eliminate infiltration of flood waters into the systems; and
 - 2. New and replacement sanitary sewage systems to be designed to minimize or eliminate infiltration of flood waters into the systems and discharges from the systems into flood waters and onsite waste disposal systems to be located to avoid impairment to them or contamination from them during flooding.
- h. All mobile recreation vehicles must be on site for less than 180 consecutive days and be either:
 - 1. fully licensed and ready for highway use; or

2. shall meet the standards of ss. 5.3(2)(a) through 5.3(2)(g) inclusive

A mobile recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick-disconnect type utilities and security devices and has no permanently attached additions.

- i. Manufactured homes placed or substantially improved within the Coastal Floodplain District shall meet the standards of ss. 5.3(2)(a) through 5.3(2)(g) inclusive.

6.0 NONCONFORMING USES

6.1 GENERAL

1) Applicability

- a) The standards in this section shall apply to all uses and buildings that do not conform to the provisions contained within a floodplain zoning ordinance or with s. 87.30, Stats. and §§ NR 116.12-14, Wis. Adm. Code and 44 CFR 59-72., these standards shall apply to all modifications or additions to any nonconforming use or structure and to the use of any structure or premises which was lawful before the passage of this ordinance or any amendment thereto. A party asserting existence of a lawfully established nonconforming use or structure has the burden of proving that the use or structure was compliant with the floodplain zoning ordinance in effect at the time the use or structure was created.
 - b) As permit applications are received for additions, modifications, or substantial improvements to nonconforming buildings in the floodplain, municipalities shall develop a list of those nonconforming buildings, their present equalized assessed value, and a list of the costs of those activities associated with changes to those buildings.
- 2) The existing lawful use of a structure or its accessory use which is not in conformity with the provisions of this ordinance may continue subject to the following conditions:
- a) No modifications or additions to a nonconforming use or structure shall be permitted unless they comply with this ordinance. The words "modification" and "addition" include, but are not limited to, any alteration, addition, modification, structural repair, rebuilding or replacement of any such existing use, structure or accessory structure or use. Maintenance is not considered a modification; this includes painting, decorating, paneling and other nonstructural components and the maintenance, repair or replacement of existing private sewage or water supply systems or connections to public utilities. Any costs associated with the repair of a damaged structure are not considered maintenance.

The construction of a deck that does not exceed 200 square feet and that is adjacent to the exterior wall of a principal structure is not an extension, modification, or addition. The roof of the structure may extend over a portion of the deck in order to provide safe ingress and egress to the principal structure.

- b) If a nonconforming use or the use of a nonconforming structure is discontinued for 12 consecutive months, it is no longer permitted and any future use of the property, and any structure or building thereon, shall conform to the applicable requirements of this ordinance;

- c) The municipality shall keep a record which lists all nonconforming uses and nonconforming structures, their present equalized assessed value, the cost of all modifications or additions which have been permitted, and the percentage of the structure's total current value those modifications represent;
- d) No modification or addition to any nonconforming structure or any structure with a nonconforming use, which over the life of the structure would equal or exceed 50% of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial uses in compliance with s. 4.3(1). The costs of elevating the lowest floor of a nonconforming building or a building with a nonconforming use to the flood protection elevation are excluded from the 50% provisions of this paragraph;
- e) No maintenance on a per event basis to any nonconforming structure or any structure with a nonconforming use, the cost of which would equal or exceed 50% of its present equalized assessed value, shall be allowed unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial uses in compliance with s. 4.3(1). Maintenance to any nonconforming structure, which does not exceed 50% of its present equalized assessed value on a per event basis, does not count against the cumulative calculations over the life of the structure for substantial improvement calculations.
- f) If on a per event basis the total value of the work being done under (d) and (e) equals or exceeds 50% of the present equalized assessed value, the work shall not be permitted unless the entire structure is permanently changed to a conforming structure with a conforming use in compliance with the applicable requirements of this ordinance. Contiguous dry land access must be provided for residential and commercial uses in compliance with s. 4.3(1).
- g) Except as provided in subd. (h), if any nonconforming structure or any structure with a nonconforming use is destroyed or is substantially damaged, it cannot be replaced, reconstructed, or rebuilt unless the use and the structure meet the current ordinance requirements. A structure is considered substantially damaged if the total cost to restore the structure to its pre-damaged condition equals or exceeds 50% of the structure's present equalized assessed value.
- h) For nonconforming buildings that are substantially damaged or destroyed by a nonflood disaster, the repair or reconstruction of any such nonconforming building shall be permitted in order to restore it to the size and use in effect prior to the damage event, provided that the following minimum requirements are met, and all required permits have been granted prior to the start of construction:

1. Residential Structures

- a. Shall have the lowest floor, including basement, elevated to or above the base flood elevation using fill, pilings, columns, posts, or perimeter walls. Perimeter walls must meet the requirements of s. 7.5(2).
- b. Shall be anchored to prevent flotation, collapse, or lateral movement of the structure resulting from hydrodynamic and hydrostatic loads, including the effects of buoyancy, and shall be constructed with methods and materials resistant to flood damage.
- c. Shall be constructed with electrical, heating, ventilation, plumbing and air conditioning equipment and other service facilities that are designed and/or elevated so as to

prevent water from entering or accumulating within the components during conditions of flooding.

- d. In A Zones, obtain, review, and utilize any flood data available from a federal, state or other source.
- e. In AO Zones with no elevations specified, shall have the lowest floor, including basement, meet the standards in s. 5.1(4).
- f. in AO Zones, shall have adequate drainage paths around structures on slopes to guide floodwaters around and away from the structure.

2. Nonresidential Structures

- a. Shall meet the requirements of s. 6.1(2)(h)1a-f.
 - b. Shall either have the lowest floor, including basement, elevated to or above the regional flood elevation; or, together with attendant utility and sanitary facilities, shall meet the standards in s. 7.5 (1) or (2).
 - c. In AO Zones with no elevations specified, shall have the lowest floor, including basement, meet the standards in s. 5.1(4).
- 3) A nonconforming historic structure may be altered if the alteration will not preclude the structure's continued designation as a historic structure, the alteration will comply with s. 3.3 (1), flood resistant materials are used, and construction practices and floodproofing methods that comply with s. 7.5 are used. Repair or rehabilitation of historic structures shall be exempt from the development standards of s. 6.1 (2)(h)1 if it is determined that the proposed repair or rehabilitation will not preclude the structure's continued designation as a historic structure and is the minimum necessary to preserve the historic character and design of the structure.
- 4) Notwithstanding anything in this chapter to the contrary, modifications, additions, maintenance, and repairs to a nonconforming building shall not be prohibited based on cost and the building's nonconforming use shall be permitted to continue if:
- a) Any living quarters in the nonconforming building are elevated to be at or above the flood protection elevation;
 - b) The lowest floor of the nonconforming building, including the basement, is elevated to or above the regional flood elevation;
 - c) The nonconforming building is permanently changed to conform to the applicable requirements of 2.0;
 - d) If the nonconforming building is in the floodway, the building is permanently changed to conform to the applicable requirements of 3.3(1), 3.3(2)(b) through (e), 3.3(3), 3.3(4), and 6.2. Any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with section 5.1(5). If the encroachment is in the floodway, it must meet the standards in section 3.3(4);
 - e) If the nonconforming building is in the floodfringe, the building is permanently changed to conform to the applicable requirements of 4.3 and 6.3;

- f) Repair or reconstruction of nonconforming structures and substantial improvements of residential buildings in zones A1-30, AE, and AH must have the lowest floor (including basement) elevated to or above the base flood elevation;
- g) Repair or reconstruction of nonconforming structures and substantial improvements of non-residential buildings in zones A1-30, AE, and AH must have the lowest floor (including basement) elevated to or above the base flood elevation, or (together with attendant utility and sanitary facilities) be designed so that below the base flood elevation the building is watertight with walls substantially impermeable to the passage of water and with structural components capable of resisting hydrostatic and hydrodynamic loads and effects of buoyancy:
 - i. Where a non-residential structure is intended to be made watertight below the base flood elevation, a registered professional engineer or architect must develop and/or review structural design, specifications, and plans for the construction, and must certify that the design and methods of construction are in accordance with accepted standards of practice for meeting the provisions of s. 6.1(4)(g) above.
 - ii. The community must maintain a record of such certification including the specific elevation to which each such structure is floodproofed;
- h) Fully enclosed areas below the lowest floor of repair or reconstruction of nonconforming structures and substantial improvements in zones A1-30, AE, and AH that are usable solely for parking of vehicles, building access, or storage, must be designed to adequately equalize hydrostatic forces on exterior walls by allowing for the entry and exit of floodwaters. Subsequent improvements to repaired or reconstructed nonconforming structures must not increase the degree of their nonconformity. Designs for meeting this requirement must either be certified by a registered professional engineer or architect, or meet the following criteria:
 - i. A minimum of two openings into each enclosed area must be located below the base flood elevation and provide a total net area of not less than one square inch for every square foot of enclosed area.
 - ii. The bottom of all openings must be no higher than one foot above the adjacent grade.
 - iii. Openings may be equipped with screens, louvers, valves, or other coverings if they permit the automatic entry and exit of floodwaters;
- i) Manufactured homes that are placed or substantially improved within zones A1-30, AE, and AH outside of a manufactured home park or subdivision, in a new manufactured home park or subdivision, in an expansion to an existing manufactured home park or subdivision, or in an existing manufactured home park or subdivision on which a manufactured home has incurred substantial damage as a result of flood, must be elevated on a permanent foundation such that the lowest floor of the manufactured home is at or above the base flood elevation, and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement;
- j) Manufactured homes that are placed or substantially improved within zones A1-30, AE, and AH on existing sites in an existing manufactured home park that is not undergoing expansion and on which a manufactured home has not incurred substantial damage as a result of flood must be elevated so that either the lowest floor of the manufactured home is at or above the base flood elevation, or the manufactured home chassis is supported by reinforced piers or other foundation elements of at least equivalent strength that are no less than 36 inches in

height above grade, and be securely anchored to an adequately anchored foundation system to resist flotation, collapse, and lateral movement;

- k) Recreational vehicles placed on sites within zones A1-30, AH, and AE must either:
 - i. Be on site for fewer than 180 consecutive days; or
 - ii. Be fully licensed and ready for highway use (a recreational vehicle is ready for highway use if it is on its wheels or jacking system, is attached to the site only by quick disconnect type utilities and security devices, and has no permanently attached additions); or
 - iii. Meet the elevation and anchoring requirements for manufactured homes in s. 6.1(4)(i) above;
- l) In a regulatory floodway that has been delineated on the FIRM in zone A1-30 or AE, encroachments, including repair or reconstruction of nonconforming structures, substantial improvement, or other development (including fill) must be prohibited unless it has been demonstrated through hydrologic and hydraulic analyses performed in accordance with standard engineering practice that the proposed encroachment will not result in any increase in flood levels within the community during the occurrence of the base flood discharge. Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- m) In zone A, the community must obtain, review, and reasonably utilize any base flood elevation and floodway data available from a federal, state, or other source as criteria for requiring repair or reconstruction of nonconforming structures, substantial improvement, and other development to meet ss. 6.1(4)(f) through (l) (inclusive) above. Any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with section 5.1(5). If the encroachment is in the floodway, it must meet the standards in section 3.3(4). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- n) In zones A1-30 or AE where a regulatory floodway has not been delineated on the FIRM, repair or reconstruction of nonconforming structures, substantial improvement, or any development that adds additional fill or creates an encroachment in the floodplain from beyond the original nonconforming structure's 3-D building envelope must determine the floodway in accordance with section 5.1(5). If the encroachment is in the floodway, it must meet the standards in section 3.3(4). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity;
- o) In zone AO, repair or reconstruction of nonconforming structures and substantial improvements of residential structures must have the lowest floor (including basement) elevated above the highest adjacent grade at least as high as the depth number specified in feet on the FIRM (at least two feet if no depth number is specified). Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity; or
- p) In zone AO, repair or reconstruction of nonconforming structures and substantial improvements of nonresidential structures must have the lowest floor (including basement) elevated above the highest adjacent grade at least as high as the depth number specified in feet on the FIRM (at least two feet if no depth number is specified), or (together with attendant utility and sanitary facilities) be structurally dry-floodproofed to that level according

to the standard specified in s. 6.1(4)(g) above. Subsequent improvements to repair or reconstructed nonconforming structures must not increase the degree of their nonconformity.

6.2 FLOODWAY DISTRICT

- 1) No modification or addition shall be allowed to any nonconforming structure or any structure with a nonconforming use in the Floodway District, unless such modification or addition:
 - a) Has been granted a permit or variance which meets all ordinance requirements;
 - b) Meets the requirements of s. 6.1;
 - c) Shall not increase the obstruction to flood flows or regional flood height;
 - d) Any addition to the existing structure shall be floodproofed, pursuant to s. 7.5, by means other than the use of fill, to the flood protection elevation; and,
 - e) If any part of the foundation below the flood protection elevation is enclosed, the following standards shall apply:
 1. The enclosed area shall be designed by a registered architect or engineer to allow for the efficient entry and exit of flood waters without human intervention. A minimum of two openings must be provided with a minimum net area of at least one square inch for every one square foot of the enclosed area. The lowest part of the opening can be no more than 12 inches above the adjacent grade;
 2. The parts of the foundation located below the flood protection elevation must be constructed of flood-resistant materials;
 3. Mechanical and utility equipment must be elevated or floodproofed to or above the flood protection elevation; and
 4. The use must be limited to parking, building access or limited storage.
- 2) No new on-site sewage disposal system, or addition to an existing on-site sewage disposal system, except where an addition has been ordered by a government agency to correct a hazard to public health, shall be allowed in the Floodway District. Any replacement, repair or maintenance of an existing on-site sewage disposal system in a floodway area shall meet the applicable requirements of all municipal ordinances, s. 7.5(3) and Ch. SPS 383, Wis. Adm. Code.
- 3) No new well or modification to an existing well used to obtain potable water shall be allowed in the Floodway District. Any replacement, repair, or maintenance of an existing well in the Floodway District shall meet the applicable requirements of all municipal ordinances, s. 7.5(3) and chs. NR 811 and NR 812, Wis. Adm. Code.

6.3 FLOODFRINGE DISTRICT

- 1) No modification or addition shall be allowed to any nonconforming structure or any structure with a nonconforming use unless such modification or addition has been granted a permit or variance by the municipality and meets the requirements of s. 4.3 except where s. 6.3(2) is applicable.
- 2) Where compliance with the provisions of subd. (1) would result in unnecessary hardship and only where the structure will not be used for human habitation or be associated with a high flood damage potential, the Board of Appeals, using the procedures established in s. 7.3, may grant a variance from those provisions of subd. (1) for modifications or additions using the criteria listed

below. Modifications or additions which are protected to elevations lower than the flood protection elevation may be permitted if:

- a) No floor is allowed below the regional flood elevation for residential or commercial structures;
 - b) Human lives are not endangered;
 - c) Public facilities, such as water or sewer, shall not be installed;
 - d) Flood depths shall not exceed two feet;
 - e) Flood velocities shall not exceed two feet per second; and
 - f) The structure shall not be used for storage of materials as described in s. 4.3(5).
- 3) All new private sewage disposal systems, or addition to, replacement, repair or maintenance of a private sewage disposal system shall meet all the applicable provisions of all local ordinances, s. 7.5 (3) and ch. SPS 383, Wis. Adm. Code.
 - 4) All new wells, or addition to, replacement, repair, or maintenance of a well shall meet the applicable provisions of this ordinance, s. 7.5 (3) and ch. NR 811 and NR 812, Wis. Adm. Code.

6.5 COASTAL FLOODPLAIN DISTRICT (CFD)

- 1) New construction and substantial improvement shall meet the standards of s. 5.3.
- 2) No structural repairs, modifications or additions to an existing building, the cost of which exceeds, over the life of the existing building, 50% of its present equalized assessed value, may be allowed in a coastal floodplain area unless the entire building is permanently changed to conform with the standards prescribed in s. 5.3.

7.0 ADMINISTRATION

Where a zoning administrator, planning agency or a board of appeals has already been appointed to administer a zoning ordinance adopted under ss. 59.69, 59.692 or 62.23(7), Stats., these officials shall also administer this ordinance.

7.1 ZONING ADMINISTRATOR

1) DUTIES AND POWERS

The zoning administrator is authorized to administer this ordinance and shall have the following duties and powers:

- a) Advise applicants of the ordinance provisions, assist in preparing permit applications and appeals, and assure that the regional flood elevation for the proposed development is shown on all permit applications.
- b) Issue permits and inspect properties for compliance with provisions of this ordinance and issue certificates of compliance where appropriate.
- c) Inspect and assess all damaged floodplain structures to determine if substantial damage to the structures has occurred.

- d) Keep records of all official actions such as:
 - 1. All permits issued, inspections made, and work approved;
 - 2. Documentation of certified lowest floor and regional flood elevations;
 - 3. Floodproofing certificates.
 - 4. Water surface profiles, floodplain zoning maps and ordinances, nonconforming uses and structures including changes, appeals, variances and amendments.
 - 5. All substantial damage assessment reports for floodplain structures.
 - 6. List of nonconforming structures and uses.
 - 7. In the Coastal Floodplain District, documentation of the certified elevation of the bottom of the lowest horizontal structural member of new construction and substantial improvements.
 - 8. In the Coastal Floodplain District, certification by a licensed professional engineer or architect where required for new construction and substantial improvement under s. 5.3

- e) Submit copies of the following items to the Department Regional office:
 - 1. Within 10 days of the decision, a copy of any decisions on variances, appeals for map or text interpretations, and map or text amendments;

 - 2. Copies of case-by-case analyses and other required information.

 - 3. Copies of substantial damage assessments performed and all related correspondence concerning the assessments.

- f) Investigate, prepare reports, and report violations of this ordinance to the municipal zoning agency and attorney for prosecution. Copies of the reports shall also be sent to the Department Regional office.

- g) Submit copies of amendments to the FEMA Regional office.

2) LAND USE PERMIT

A land use permit shall be obtained before any development; repair, modification, or addition to an existing structure; or change in the use of a building or structure, including sewer and water facilities, may be initiated. Application to the zoning administrator shall include:

a) GENERAL INFORMATION

- 1. Name and address of the applicant, property owner and contractor;
- 2. Legal description, proposed use, and whether it is new construction or a modification;

b) SITE DEVELOPMENT PLAN

A site plan drawn to scale shall be submitted with the permit application form and shall contain:

- 1. Location, dimensions, area and elevation of the lot;
- 2. Location of the ordinary highwater mark of any abutting navigable waterways;
- 3. Location of any structures with distances measured from the lot lines and street center lines;

4. Location of any existing or proposed on-site sewage systems or private water supply systems;
5. Location and elevation of existing or future access roads;
6. Location of floodplain and floodway limits as determined from the official floodplain zoning maps;
7. The elevation of the lowest floor of proposed buildings and any fill using the vertical datum from the adopted study – either National Geodetic Vertical Datum (NGVD) or North American Vertical Datum (NAVD);
8. Data sufficient to determine the regional flood elevation in NGVD or NAVD at the location of the development and to determine whether or not the requirements of s. 3.0 or 4.0 are met; and
9. Data to determine if the proposed development will cause an obstruction to flow or an increase in regional flood height or discharge according to s. 2.1. This may include any of the information noted in s. 3.3(1).

c) **HYDRAULIC AND HYDROLOGIC STUDIES TO ANALYZE DEVELOPMENT**

All hydraulic and hydrologic studies shall be completed under the direct supervision of a professional engineer registered in the State. The study contractor shall be responsible for the technical adequacy of the study. All studies shall be reviewed and approved by the Department.

1. Zone A floodplains and in AE zones within which a floodway is not delineated:

a. Hydrology

- i. The appropriate method shall be based on the standards in ch. NR 116.07(3), Wis. Admin. Code, *Hydrologic Analysis: Determination of Regional Flood Discharge*.

b. Hydraulic modeling

The regional flood elevation shall be based on the standards in ch. NR 116.07(4), Wis. Admin. Code, *Hydraulic Analysis: Determination of Regional Flood Elevation* and the following:

- i. determination of the required limits of the hydraulic model shall be based on detailed study information for downstream structures (dam, bridge, culvert) to determine adequate starting WSEL for the study.
- ii. channel sections must be surveyed.
- iii. minimum four-foot contour data in the overbanks shall be used for the development of cross section overbank and floodplain mapping.
- iv. a maximum distance of 500 feet between cross sections is allowed in developed areas with additional intermediate cross sections required at transitions in channel bottom slope including a survey of the channel at each location.
- v. the most current version of HEC-RAS shall be used.
- vi. a survey of bridge and culvert openings and the top of road is required at each structure.

- vii. additional cross sections are required at the downstream and upstream limits of the proposed development and any necessary intermediate locations based on the length of the reach if greater than 500 feet.
 - viii. standard accepted engineering practices shall be used when assigning parameters for the base model such as flow, Manning's N values, expansion and contraction coefficients or effective flow limits. The base model shall be calibrated to past flooding data such as high-water marks to determine the reasonableness of the model results. If no historical data is available, adequate justification shall be provided for any parameters outside standard accepted engineering practices.
 - ix. the model must extend past the upstream limit of the difference in the existing and proposed flood profiles in order to provide a tie-in to existing studies. The height difference between the proposed flood profile and the existing study profiles shall be no more than 0.00 feet.
- c. Mapping
- A work map of the reach studied shall be provided, showing all cross-section locations, floodway/floodplain limits based on best available topographic data, geographic limits of the proposed development and whether the proposed development is located in the floodway.
- i. If the proposed development is located outside of the floodway, then it is determined to have no impact on the regional flood elevation.
 - ii. If any part of the proposed development is in the floodway, it must be added to the base model to show the difference between existing and proposed conditions. The study must ensure that all coefficients remain the same as in the existing model, unless adequate justification based on standard accepted engineering practices is provided.

2. Zone AE Floodplains

- a. Hydrology

If the proposed hydrology will change the existing study, the appropriate method to be used shall be based on ch. NR 116.07(3), Wis. Admin. Code, *Hydrologic Analysis: Determination of Regional Flood Discharge*.
- b. Hydraulic model

The regional flood elevation shall be based on the standards in ch. NR 116.07(4), Wis. Admin. Code, *Hydraulic Analysis: Determination of Regional Flood Elevation* and the following:

 - i. Duplicate Effective Model

The effective model shall be reproduced to ensure correct transference of the model data and to allow integration of the revised data to provide a continuous FIS model upstream and downstream of the revised reach. If data from the effective model is available, models shall be generated that duplicate the FIS profiles and the elevations shown in the Floodway Data Table in the FIS report to within 0.1 foot.
 - ii. Corrected Effective Model.

The Corrected Effective Model shall not include any man-made physical changes since the effective model date but shall import the model into the most current version of HEC-RAS for Department review.

- iii. Existing (Pre-Project Conditions) Model.
The Existing Model shall be required to support conclusions about the actual impacts of the project associated with the Revised (Post-Project) Model or to establish more up-to-date models on which to base the Revised (Post-Project) Model.
 - iv. Revised (Post-Project Conditions) Model.
The Revised (Post-Project Conditions) Model shall incorporate the Existing Model and any proposed changes to the topography caused by the proposed development. This model shall reflect proposed conditions.
 - v. All changes to the Duplicate Effective Model and subsequent models must be supported by certified topographic information, bridge plans, construction plans and survey notes.
 - vi. Changes to the hydraulic models shall be limited to the stream reach for which the revision is being requested. Cross sections upstream and downstream of the revised reach shall be identical to those in the effective model and result in water surface elevations and top widths computed by the revised models matching those in the effective models upstream and downstream of the revised reach as required. The Effective Model shall not be truncated.
- c. Mapping
- Maps and associated engineering data shall be submitted to the Department for review which meet the following conditions:
- i. Consistency between the revised hydraulic models, the revised floodplain and floodway delineations, the revised flood profiles, topographic work map, annotated FIRMs and/or Flood Boundary Floodway Maps (FBFMs), construction plans, bridge plans.
 - ii. Certified topographic map of suitable scale, contour interval, and a planimetric map showing the applicable items. If a digital version of the map is available, it may be submitted in order that the FIRM may be more easily revised.
 - iii. Annotated FIRM panel showing the revised 1% and 0.2% annual chance floodplains and floodway boundaries.
 - iv. If an annotated FIRM and/or FBFM and digital mapping data (GIS or CADD) are used, then all supporting documentation or metadata must be included with the data submission along with the Universal Transverse Mercator (UTM) projection and State Plane Coordinate System in accordance with FEMA mapping specifications.
 - v. The revised floodplain boundaries shall tie into the effective floodplain boundaries.
 - vi. All cross sections from the effective model shall be labeled in accordance with the effective map and a cross section lookup table shall be included to relate to the model input numbering scheme.
 - vii. Both the current and proposed floodways shall be shown on the map.
 - viii. The stream centerline, or profile baseline used to measure stream distances in the model shall be visible on the map.

d) EXPIRATION

All permits issued under the authority of this ordinance shall expire no more than 180 days after issuance. The permit may be extended for a maximum of 180 days for good and sufficient cause. If the permitted work has not started within 180 days of the permit date, the development must comply with any regulation, including any revision to the FIRM or FIS, that took effect after the permit date.

3) CERTIFICATE OF COMPLIANCE

No land shall be occupied or used, and no building which is hereafter constructed, altered, added to, modified, repaired, rebuilt, or replaced shall be occupied until a certificate of compliance is issued by the zoning administrator, except where no permit is required, subject to the following provisions:

- a) The certificate of compliance shall show that the building or premises or part thereof, and the proposed use, conform to the provisions of this ordinance;
- b) Application for such certificate shall be concurrent with the application for a permit;
- c) If all ordinance provisions are met, the certificate of compliance shall be issued within 10 days after written notification that the permitted work is completed;
- d) The applicant shall submit a certification signed by a registered professional engineer, architect, or land surveyor that the fill, lowest floor and floodproofing elevations are in compliance with the permit issued. Floodproofing measures also require certification by a registered professional engineer or architect that the requirements of s. 7.5 are met.
- e) Where applicable pursuant to s. 5.1(4), the applicant must submit a certification by a registered professional engineer or surveyor of the elevation of the bottom of the lowest horizontal structural member supporting the lowest floor (excluding pilings or columns), and an indication of whether the structure contains a basement.
- f) Where applicable pursuant to s. 5.1(4), the applicant must submit certifications by a registered professional engineer or architect that the structural design and methods of construction meet accepted standards of practice as required by s. 5.1(4).

4) OTHER PERMITS

Prior to obtaining a floodplain development permit the applicant must secure all necessary permits from federal, state, and local agencies, including but not limited to those required by the U.S. Army Corps of Engineers under s. 404 of the Federal Water Pollution Control Act, Amendments of 1972, 33 U.S.C. 1344.

7.2 ZONING AGENCY

1) The Plan Commission shall:

- a) oversee the functions of the office of the zoning administrator; and
- b) review and advise the governing body on all proposed amendments to this ordinance, maps, and text.
- c) publish adequate notice pursuant to Ch. 985, Stats., specifying the date, time, place, and subject of the public hearing.

2) The Plan Commission shall not:

- a) grant variances to the terms of the ordinance in place of action by the Board of Appeals; or
- b) amend the text or zoning maps in place of official action by the governing body.

7.3 BOARD OF APPEALS

The Board of Appeals, created under s. 62.23(7)(e), Stats., for cities or villages, is hereby authorized or shall be appointed to act for the purposes of this ordinance. The Board shall exercise the powers conferred by Wisconsin Statutes and adopt rules for the conduct of business. The zoning administrator shall not be the secretary of the Board.

1) POWERS AND DUTIES

The Board of Appeals shall:

- a) Appeals - Hear and decide appeals where it is alleged there is an error in any order, requirement, decision or determination made by an administrative official in the enforcement or administration of this ordinance;
- b) Boundary Disputes - Hear and decide disputes concerning the district boundaries shown on the official floodplain zoning map; and
- c) Variances - Hear and decide, upon appeal, variances from the ordinance standards.

2) APPEALS TO THE BOARD

- a) Appeals to the board may be taken by any person aggrieved, or by any officer or department of the municipality affected by any decision of the zoning administrator or other administrative officer. Such appeal shall be taken within 30 days unless otherwise provided by the rules of the board, by filing with the official whose decision is in question, and with the board, a notice of appeal specifying the reasons for the appeal. The official whose decision is in question shall transmit to the board all records regarding the matter appealed.

b) NOTICE AND HEARING FOR APPEALS INCLUDING VARIANCES

1. Notice - The board shall:

- a. Fix a reasonable time for the hearing;
- b. Publish adequate notice pursuant to Wisconsin Statutes, specifying the date, time, place, and subject of the hearing; and
- c. Assure that notice shall be mailed to the parties in interest and the Department Regional office at least 10 days in advance of the hearing.

2. Hearing - Any party may appear in person or by agent. The board shall:

- a. Resolve boundary disputes according to s. 7.3(3);
- b. Decide variance applications according to s. 7.3(4); and
- c. Decide appeals of permit denials according to s. 7.4.

c) **DECISION:** The final decision regarding the appeal or variance application shall:

- 1. Be made within a reasonable time;
- 2. Be sent to the Department Regional office within 10 days of the decision;
- 3. Be a written determination signed by the chairman or secretary of the Board;
- 4. State the specific facts which are the basis for the Board's decision;

5. Either affirm, reverse, vary or modify the order, requirement, decision, or determination appealed, in whole or in part, dismiss the appeal for lack of jurisdiction or grant or deny the variance application; and

6. Include the reasons for granting an appeal, describing the hardship demonstrated by the applicant in the case of a variance, clearly stated in the recorded minutes of the Board proceedings.

3) BOUNDARY DISPUTES

The following procedure shall be used by the Board in hearing disputes concerning floodplain district boundaries:

- a) If a floodplain district boundary is established by approximate or detailed floodplain studies, the flood elevations or profiles shall prevail in locating the boundary.
- b) The person contesting the boundary location shall be given a reasonable opportunity to present arguments and technical evidence to the Board; and
- c) If the boundary is incorrectly mapped, the Board should inform the zoning committee or the person contesting the boundary location to petition the governing body for a map amendment according to s. 8.0 *Amendments*.

4) VARIANCE

a) The Board may, upon appeal, grant a variance from the standards of this ordinance if an applicant convincingly demonstrates that:

1. Literal enforcement of the ordinance will cause unnecessary hardship;
2. The hardship is due to adoption of the floodplain ordinance and unique property conditions, not common to adjacent lots or premises. In such case the ordinance or map must be amended;
3. The variance is not contrary to the public interest; and
4. The variance is consistent with the purpose of this ordinance in s. 1.3.

b) In addition to the criteria in subd. (a), to qualify for a variance under FEMA regulations, the Board must find that the following criteria have been met:

1. The variance shall not cause any increase in the regional flood elevation;
2. The applicant has shown good and sufficient cause for issuance of the variance;
3. Failure to grant the variance would result in exceptional hardship;
4. Granting the variance will not result in additional threats to public safety, extraordinary expense, create a nuisance, cause fraud on or victimization of the public, or conflict with existing local laws or ordinances;
5. The variance granted is the minimum necessary, considering the flood hazard, to afford relief.

c) A variance shall not:

1. Grant, extend or increase any use prohibited in the zoning district;
 2. Be granted for a hardship based solely on an economic gain or loss;
 3. Be granted for a hardship which is self-created.
 4. Damage the rights or property values of other persons in the area;
 5. Allow actions without the amendments to this ordinance or map(s) required in s. 8.0 *Amendments*; and
 6. Allow any alteration of an historic structure, including its use, which would preclude its continued designation as an historic structure.
- d) When a floodplain variance is granted, the Board shall notify the applicant in writing that it may increase risks to life and property and flood insurance premiums could increase up to \$25.00 per \$100.00 of coverage. A copy shall be maintained with the variance record.

7.4 TO REVIEW APPEALS OF PERMIT DENIALS

- (1) The Zoning Agency (s. 7.2) or Board shall review all data related to the appeal. This may include:
 - a. Permit application data listed in s. 7.1(2);
 - b. Floodway/floodfringe determination data in s. 5.1(5);
 - c. Data listed in s. 3.3(1)(b) where the applicant has not submitted this information to the zoning administrator; and
 - d. Other data submitted with the application or submitted to the Board with the appeal.
- (2) For appeals of all denied permits the Board shall:
 - a. Follow the procedures of s. 7.3;
 - b. Consider zoning agency recommendations; and
 - c. Either uphold the denial or grant the appeal.
- (3) For appeals concerning increases in regional flood elevation the Board shall:
 - a. Uphold the denial where the Board agrees with the data showing an increase in flood elevation. Increases may only be allowed after amending the flood profile and map and all appropriate legal arrangements are made with all adversely affected property owners as per the requirements of s. 8.0 *Amendments*; and
 - b. Grant the appeal where the Board agrees that the data properly demonstrates that the project does not cause an increase provided no other reasons for denial exist.

7.5 FLOODPROOFING STANDARDS

- (1) No permit or variance shall be issued for a non-residential structure designed to be watertight below the regional flood elevation until the applicant submits a plan certified by a registered professional engineer or architect that the floodproofing measures will protect the structure or development to or above the flood protection elevation and submits a FEMA Floodproofing Certificate. Floodproofing is not an alternative to the development standards in ss. 2.0, 3.0, 4.0, 5.1, or 5.3.
- (2) For a structure designed to allow the entry of floodwaters, no permit or variance shall be issued until the applicant submits a plan either:
 - a. certified by a registered professional engineer or architect; or
 - b. meeting or exceeding the following standards:
 1. a minimum of two openings having a total net area of not less than one square inch for every square foot of enclosed area subject to flooding;
 2. the bottom of all openings shall be no higher than one foot above grade; and
 3. openings may be equipped with screens, louvers, valves, or other coverings or devices provided that they permit the automatic entry and exit of floodwaters.
- (3) Floodproofing measures shall be designed, as appropriate, to:
 - a. Withstand flood pressures, depths, velocities, uplift and impact forces and other regional flood factors;
 - b. Protect structures to the flood protection elevation;
 - c. Anchor structures to foundations to resist flotation and lateral movement;
 - d. Minimize or eliminate infiltration of flood waters;
 - e. Minimize or eliminate discharges into flood waters;
 - f. Placement of essential utilities to or above the flood protection elevation; and
 - g. If any part of the foundation below the flood protection elevation is enclosed, the following standards shall apply:
 1. The enclosed area shall be designed by a registered architect or engineer to allow for the efficient entry and exit of flood waters without human intervention. A minimum of two openings must be provided with a minimum net area of at least one square inch for every one square foot of the enclosed area. The lowest part of the opening can be no more than 12 inches above the adjacent grade;
 2. The parts of the foundation located below the flood protection elevation must be constructed of flood-resistant materials;
 3. Mechanical and utility equipment must be elevated or floodproofed to or above the flood protection elevation; and
 4. The use must be limited to parking, building access or limited storage.

7.6 PUBLIC INFORMATION

- (1) Place marks on structures to show the depth of inundation during the regional flood.
- (2) All maps, engineering data and regulations shall be available and widely distributed.
- (3) Real estate transfers should show what floodplain district any real property is in.

8.0 AMENDMENTS

Obstructions or increases may only be permitted if amendments are made to this ordinance, the official floodplain zoning maps, floodway lines and water surface profiles, in accordance with s. 8.1.

- (1) In AE Zones with a mapped floodway, no obstructions or increases shall be permitted unless the applicant receives a Conditional Letter of Map Revision from FEMA and amendments are made to this ordinance, the official floodplain zoning maps, floodway lines and water surface profiles, in accordance with s. 8.1. Any such alterations must be reviewed and approved by FEMA and the DNR.
- (2) In A Zones increases equal to or greater than 1.0 foot may only be permitted if the applicant receives a Conditional Letter of Map Revision from FEMA and amendments are made to this ordinance, the official floodplain maps, floodway lines, and water surface profiles, in accordance with s. 8.1.

8.1 GENERAL

The governing body shall change or supplement the floodplain zoning district boundaries and this ordinance in the manner outlined in s. 8.2 below. Actions which require an amendment to the ordinance and/or submittal of a Letter of Map Change (LOMC) include, but are not limited to, the following:

- (1) Any fill or floodway encroachment that obstructs flow causing any increase in the regional flood height;
- (2) Any change to the floodplain boundaries and/or watercourse alterations on the FIRM;
- (3) Any changes to any other officially adopted floodplain maps listed in s. 1.5 (2)(b);
- (4) Any floodplain fill which raises the elevation of the filled area to a height at or above the flood protection elevation and is contiguous to land lying outside the floodplain;
- (5) Correction of discrepancies between the water surface profiles and floodplain maps;
- (6) Any upgrade to a floodplain zoning ordinance text required by s. NR 116.05, Wis. Adm. Code, or otherwise required by law, or for changes by the municipality; and
- (7) All channel relocations and changes to the maps to alter floodway lines or to remove an area from the floodway or the floodfringe that is based on a base flood elevation from a FIRM requires prior approval by FEMA.

8.2 PROCEDURES

Ordinance amendments may be made upon petition of any party according to the provisions of s. 62.23, Stats., for cities and villages. The petitions shall include all data required by s. 5.1(5) and 7.1(2). The Land Use Permit shall not be issued until a Letter of Map Revision is issued by FEMA for the proposed changes.

- (1) The proposed amendment shall be referred to the zoning agency for a public hearing and recommendation to the governing body. The amendment and notice of public hearing shall be submitted to the Department Regional office for review prior to the hearing. The amendment procedure shall comply with the provisions of s. 62.23, Stats., for cities and villages.
- (2) No amendments shall become effective until reviewed and approved by the Department.
- (3) All persons petitioning for a map amendment that obstructs flow causing any increase in the regional flood height, shall obtain flooding easements or other appropriate legal arrangements from all adversely affected property owners and notify local units of government before the amendment can be approved by the governing body.

9.0 ENFORCEMENT AND PENALTIES

Any violation of the provisions of this ordinance by any person shall be unlawful and shall be referred to the municipal attorney who shall expeditiously prosecute all such violators. A violator shall, upon conviction, forfeit to the municipality a penalty of not more than \$50.00 (fifty dollars), together with a taxable cost of such action. Each day of continued violation shall constitute a separate offense. Every violation of this ordinance is a public nuisance, and the creation may be enjoined, and the maintenance may be abated by action at suit of the municipality, the state, or any citizen thereof pursuant to s. 87.30, Stats.

10.0 DEFINITIONS

Unless specifically defined, words and phrases in this ordinance shall have their common law meaning and shall be applied in accordance with their common usage. Words used in the present tense include the future, the singular number includes the plural and the plural number includes the singular. The word "may" is permissive, "shall" is mandatory and is not discretionary.

1. A ZONES – Those areas shown on the Official Floodplain Zoning Map which would be inundated by the regional flood. These areas may be numbered or unnumbered A Zones. The A Zones may or may not be reflective of flood profiles, depending on the availability of data for a given area.
2. AH ZONE – See “AREA OF SHALLOW FLOODING”.
3. AO ZONE – See “AREA OF SHALLOW FLOODING”.
4. ACCESSORY STRUCTURE OR USE – A facility, structure, building or use which is accessory or incidental to the principal use of a property, structure or building. An accessory structure shall not be used for human habitation.
5. ALTERATION – An enhancement, upgrade or substantial change or modification other than an addition or repair to a dwelling or to electrical, plumbing, heating, ventilating, air conditioning and other systems within a structure.
6. AREA OF SHALLOW FLOODING – A designated AO, AH, AR/AO, AR/AH, or VO zone on a community’s Flood Insurance Rate Map (FIRM) with a 1 percent or greater annual chance of flooding to an average depth of 1 to 3 feet where a clearly defined channel does not exist, where the path of flooding is unpredictable, and where velocity flood may be evident. Such flooding is characterized by ponding or sheet flow.
7. BASE FLOOD – Means the flood having a one percent chance of being equaled or exceeded in any given year, as published by FEMA as part of a FIS and depicted on a FIRM.

8. BASEMENT – Any enclosed area of a building having its floor sub-grade on all sides.
9. BREAKAWAY WALL – A wall that is not part of the structural support of the building and is intended through its design and construction to collapse under specific lateral loading forces, without causing damage to the elevated portion of the building or supporting foundation system.
10. BUILDING – See STRUCTURE.
11. BULKHEAD LINE – A geographic line along a reach of navigable water that has been adopted by a municipal ordinance and approved by the Department pursuant to s. 30.11, Stats., and which allows limited filling between this bulkhead line and the original ordinary highwater mark, except where such filling is prohibited by the floodway provisions of this ordinance.
12. CAMPGROUND – Any parcel of land which is designed, maintained, intended, or used for the purpose of providing sites for nonpermanent overnight use by 4 or more camping units, or which is advertised or represented as a camping area.
13. CAMPING UNIT – Any portable device, no more than 400 square feet in area, used as a temporary shelter, including but not limited to a camping trailer, motor home, bus, van, pick-up truck, or tent that is fully licensed, if required, and ready for highway use.
14. CERTIFICATE OF COMPLIANCE – A certification that the construction and the use of land or a building, the elevation of fill or the lowest floor of a structure is in compliance with all of the provisions of this ordinance.
15. CHANNEL – A natural or artificial watercourse with definite bed and banks to confine and conduct normal flow of water.
16. COASTAL FLOODPLAIN – An area along the coast of Lake Michigan or Lake Superior which is inundated by the regional flood and which is also subject to additional hazard due to wave runup.
17. COASTAL HIGH HAZARD AREA – An area of special flood hazard extending from offshore to the inland limit of a primary frontal dune along an open coast, and any other area subject to high velocity wave action from storms.
18. CRAWLWAYS or CRAWL SPACE – An enclosed area below the first usable floor of a building, generally less than five feet in height, used for access to plumbing and electrical utilities.
19. DECK – An unenclosed exterior structure that has no roof or sides and has a permeable floor which allows the infiltration of precipitation.
20. DEPARTMENT – The Wisconsin Department of Natural Resources.
21. DEVELOPMENT – Any artificial change to improved or unimproved real estate, including, but not limited to, the construction of buildings, structures or accessory structures; the construction of additions or alterations to buildings, structures or accessory structures; the repair of any damaged structure or the improvement or renovation of any structure, regardless of percentage of damage or improvement; the placement of buildings or structures; subdivision layout and site preparation; mining, dredging, filling, grading, paving, excavation or drilling operations; the storage, deposition or extraction of materials or equipment; and the installation, repair or removal of public or private sewage disposal systems or water supply facilities.
22. DRYLAND ACCESS – A vehicular access route which is above the regional flood elevation, and which connects land located in the floodplain to land outside the floodplain, such as a road with its surface above regional flood elevation and wide enough for wheeled rescue and relief

vehicles.

23. ENCROACHMENT – Any fill, structure, equipment, use or development in the floodway.
24. FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) – The federal agency that administers the National Flood Insurance Program.
25. FLOOD INSURANCE RATE MAP (FIRM) – A map of a community on which the Federal Insurance Administration has delineated both the floodplain and the risk premium zones applicable to the community. This map can only be amended by the Federal Emergency Management Agency.
26. FLOOD or FLOODING – A general and temporary condition of partial or complete inundation of normally dry land areas caused by one of the following conditions:
 - The overflow or rise of inland waters;
 - The rapid accumulation or runoff of surface waters from any source;
 - The inundation caused by waves or currents of water exceeding anticipated cyclical levels along the shore of Lake Michigan or Lake Superior; or
 - The sudden increase caused by an unusually high-water level in a natural body of water, accompanied by a severe storm, or by an unanticipated force of nature, such as a seiche, or by some similarly unusual event.
27. FLOOD FREQUENCY – The probability of a flood occurrence which is determined from statistical analyses. The frequency of a particular flood event is usually expressed as occurring, on the average once in a specified number of years or as a percent (%) chance of occurring in any given year.
28. FLOODFRINGE – That portion of the floodplain outside of the floodway which is covered by flood waters during the regional flood and associated with standing water rather than flowing water.
29. FLOOD HAZARD BOUNDARY MAP – A map designating approximate flood hazard areas. Flood hazard areas are designated as unnumbered A-Zones and do not contain floodway lines or regional flood elevations. This map forms the basis for both the regulatory and insurance aspects of the National Flood Insurance Program (NFIP) until superseded by a Flood Insurance Study and a Flood Insurance Rate Map.
30. FLOOD INSURANCE STUDY – A technical engineering examination, evaluation, and determination of the local flood hazard areas. It provides maps designating those areas affected by the regional flood and provides both flood insurance rate zones and base flood elevations and may provide floodway lines. The flood hazard areas are designated as numbered and unnumbered A-Zones. Flood Insurance Rate Maps, that accompany the Flood Insurance Study, form the basis for both the regulatory and the insurance aspects of the National Flood Insurance Program.
31. FLOODPLAIN – Land which has been or may be covered by flood water during the regional flood. It includes the floodway and the floodfringe and may include other designated floodplain areas for regulatory purposes.
32. FLOODPLAIN ISLAND – A natural geologic land formation within the floodplain that is surrounded, but not covered, by floodwater during the regional flood.
33. FLOODPLAIN MANAGEMENT – Policy and procedures to ensure wise use of floodplains, including mapping and engineering, mitigation, education, and administration and enforcement of floodplain regulations.
34. FLOOD PROFILE – A graph or a longitudinal profile line showing the relationship of the water

surface elevation of a flood event to locations of land surface elevations along a stream or river.

35. FLOODPROOFING – Any combination of structural provisions, changes or adjustments to properties and structures, water and sanitary facilities and contents of buildings subject to flooding, for the purpose of reducing or eliminating flood damage.
36. FLOOD PROTECTION ELEVATION – An elevation of two feet of freeboard above the Regional Flood Elevation. (Also see: FREEBOARD.)
37. FLOOD STORAGE – Those floodplain areas where storage of floodwaters has been taken into account during analysis in reducing the regional flood discharge.
38. FLOODWAY – The channel of a river or stream and those portions of the floodplain adjoining the channel required to carry the regional flood discharge.
39. FREEBOARD – A safety factor expressed in terms of a specified number of feet above a calculated flood level. Freeboard compensates for any factors that cause flood heights greater than those calculated, including ice jams, debris accumulation, wave action, obstruction of bridge openings and floodways, the effects of watershed urbanization, loss of flood storage areas due to development and aggregation of the river or stream bed.
40. HABITABLE STRUCTURE – Any structure or portion thereof used or designed for human habitation.
41. HEARING NOTICE – Publication or posting meeting the requirements of Ch. 985, Stats. For appeals, a Class 1 notice, published once at least one week (7 days) before the hearing, is required. For all zoning ordinances and amendments, a Class 2 notice, published twice, once each week consecutively, the last at least a week (7 days) before the hearing. Local ordinances or bylaws may require additional notice, exceeding these minimums.
42. HIGH FLOOD DAMAGE POTENTIAL – Damage that could result from flooding that includes any danger to life or health or any significant economic loss to a structure or building and its contents.
43. HIGHEST ADJACENT GRADE – The highest natural elevation of the ground surface prior to construction next to the proposed walls of a structure.
44. HISTORIC STRUCTURE – Any structure that is either:
 - Listed individually in the National Register of Historic Places or preliminarily determined by the Secretary of the Interior as meeting the requirements for individual listing on the National Register;
 - Certified or preliminarily determined by the Secretary of the Interior as contributing to the historical significance of a registered historic district or a district preliminarily determined by the Secretary to qualify as a registered historic district;
 - Individually listed on a state inventory of historic places in states with historic preservation programs which have been approved by the Secretary of the Interior; or
 - Individually listed on a local inventory of historic places in communities with historic preservation programs that have been certified either by an approved state program, as determined by the Secretary of the Interior; or by the Secretary of the Interior in states without approved programs.
45. INCREASE IN REGIONAL FLOOD HEIGHT – A calculated upward rise in the regional flood elevation greater than 0.00 foot, based on a comparison of existing conditions and proposed conditions which is directly attributable to development in the floodplain but not attributable to manipulation of mathematical variables such as roughness factors, expansion and contraction coefficients and discharge.

46. LAND USE – Any nonstructural use made of unimproved or improved real estate. (Also see DEVELOPMENT.)
47. LOWEST ADJACENT GRADE – Elevation of the lowest ground surface that touches any of the exterior walls of a building.
48. LOWEST FLOOR – The lowest floor of the lowest enclosed area (including basement). An enclosed space as provided in s. 5.3(2)(f), is not considered the building's lowest floor.
49. MAINTENANCE – The act or process of ordinary upkeep and repairs, including redecorating, refinishing, nonstructural repairs, or the replacement of existing fixtures, systems or equipment with equivalent fixtures, systems, or structures.
50. MANUFACTURED HOME – A structure transportable in one or more sections, which is built on a permanent chassis and is designed to be used with or without a permanent foundation when connected to required utilities. The term "manufactured home" includes a mobile home but does not include a "mobile recreational vehicle."
51. MOBILE/MANUFACTURED HOME PARK OR SUBDIVISION – A parcel (or contiguous parcels) of land, divided into two or more manufactured home lots for rent or sale.
52. MOBILE/MANUFACTURED HOME PARK OR SUBDIVISION, EXISTING – A parcel of land, divided into two or more manufactured home lots for rent or sale, on which the construction of facilities for servicing the lots is completed before the effective date of this ordinance. At a minimum, this would include the installation of utilities, the construction of streets and either final site grading or the pouring of concrete pads.
53. MOBILE/MANUFACTURED HOME PARK, EXPANSION TO EXISTING – The preparation of additional sites by the construction of facilities for servicing the lots on which the manufactured homes are to be affixed. This includes installation of utilities, construction of streets and either final site grading, or the pouring of concrete pads.
54. MOBILE RECREATIONAL VEHICLE – A vehicle which is built on a single chassis, 400 square feet or less when measured at the largest horizontal projection, designed to be self-propelled, carried or permanently towable by a licensed, light-duty vehicle, is licensed for highway use if registration is required and is designed primarily not for use as a permanent dwelling, but as temporary living quarters for recreational, camping, travel or seasonal use. Manufactured homes that are towed or carried onto a parcel of land, but do not remain capable of being towed or carried, including park model homes, do not fall within the definition of "mobile recreational vehicles."
55. MODEL, CORRECTED EFFECTIVE – A hydraulic engineering model that corrects any errors that occur in the Duplicate Effective Model, adds any additional cross sections to the Duplicate Effective Model, or incorporates more detailed topographic information than that used in the current effective model.
56. MODEL, DUPLICATE EFFECTIVE – A copy of the hydraulic analysis used in the effective FIS and referred to as the effective model.
57. MODEL, EFFECTIVE – The hydraulic engineering model that was used to produce the current effective Flood Insurance Study.
58. MODEL, EXISTING (PRE-PROJECT) – A modification of the Duplicate Effective Model or Corrected Effective Model to reflect any man-made modifications that have occurred within the floodplain since the date of the effective model but prior to the construction of the project for which the revision is being requested. If no modification has occurred since the date of the

effective model, then this model would be identical to the Corrected Effective Model or Duplicate Effective Model.

59. MODEL, REVISED (POST-PROJECT) – A modification of the Existing or Pre-Project Conditions Model, Duplicate Effective Model or Corrected Effective Model to reflect revised or post-project conditions.
60. MODERATE WAVE ACTION AREA (MoWA) – A special flood hazard area subject to the potential for breaking wave heights of greater than or equal to 1.5 feet, but less than 3 feet, where the primary source of flooding is astronomical tides, storm surges, seiches, and/or tsunamis. A MoWA is an area within zone AE on a FIRM that is between the inland limit of zone VE and a Limit of Moderate Wave Action, where identified. (Also known as “coastal A zone”)
61. MUNICIPALITY or MUNICIPAL – The county, city or village governmental units enacting, administering, and enforcing this zoning ordinance.
62. NAVD or NORTH AMERICAN VERTICAL DATUM – Elevations referenced to mean sea level datum, 1988 adjustment.
63. NGVD or NATIONAL GEODETIC VERTICAL DATUM – Elevations referenced to mean sea level datum, 1929 adjustment.
64. NEW CONSTRUCTION – Structures for which the start of construction commenced on or after the effective date of a floodplain zoning regulation adopted by this community and includes any subsequent improvements to such structures.
65. NON-FLOOD DISASTER – A fire or an ice storm, tornado, windstorm, mudslide, or other destructive act of nature, but excludes a flood.
66. NONCONFORMING STRUCTURE – An existing lawful structure or building which is not in conformity with the dimensional or structural requirements of this ordinance for the area of the floodplain which it occupies. (For example, an existing residential structure in the floodfringe district is a conforming use. However, if the lowest floor is lower than the flood protection elevation, the structure is nonconforming.)
67. NONCONFORMING USE – An existing lawful use or accessory use of a structure or building which is not in conformity with the provisions of this ordinance for the area of the floodplain which it occupies. (Such as a residence in the floodway.)
68. OBSTRUCTION TO FLOW – Any development which blocks the conveyance of floodwaters such that this development alone or together with any future development will cause an increase in regional flood height.
69. OFFICIAL FLOODPLAIN ZONING MAP – That map, adopted and made part of this ordinance, as described in s. 1.5(2), which has been approved by the Department and FEMA.
70. OPEN SPACE USE – Those uses having a relatively low flood damage potential and not involving structures.
71. ORDINARY HIGHWATER MARK – The point on the bank or shore up to which the presence and action of surface water is so continuous as to leave a distinctive mark such as by erosion, destruction or prevention of terrestrial vegetation, predominance of aquatic vegetation, or other easily recognized characteristic.
72. PERSON – An individual, or group of individuals, corporation, partnership, association, municipality, or state agency.

73. PRIMARY FRONTAL DUNE – A continuous or nearly continuous mound or ridge of sand with relatively steep seaward and landward slopes immediately landward and adjacent to the beach and subject to erosion and overtopping from high tides and waves during major coastal storms. The inland limit of the primary frontal dune occurs at the point where there is a distinct change from a relatively steep slope to a relatively mild slope.
74. PRIVATE SEWAGE SYSTEM – A sewage treatment and disposal system serving one structure with a septic tank and soil absorption field located on the same parcel as the structure. It also means an alternative sewage system approved by the Department of Safety and Professional Services, including a substitute for the septic tank or soil absorption field, a holding tank, a system serving more than one structure, or a system located on a different parcel than the structure.
75. PUBLIC UTILITIES – Those utilities using underground or overhead transmission lines such as electric, telephone and telegraph, and distribution and collection systems such as water, sanitary sewer, and storm sewer.
76. REASONABLY SAFE FROM FLOODING – Means base flood waters will not inundate the land or damage structures to be removed from the floodplain and that any subsurface waters related to the base flood will not damage existing or proposed buildings.
77. REGIONAL FLOOD – A flood determined to be representative of large floods known to have occurred in Wisconsin. A regional flood is a flood with a one percent chance of being equaled or exceeded in any given year, and if depicted on the FIRM, the RFE is equivalent to the BFE.
78. SAND DUNES – Naturally occurring accumulations of sand in ridges or mounds landward of the beach.
79. START OF CONSTRUCTION – The date the building permit was issued, provided the actual start of construction, repair, reconstruction, rehabilitation, addition, placement, or other improvement was within 180 days of the permit date. The actual start means either the first placement of permanent construction on a site, such as the pouring of slab or footings, the installation of piles, the construction of columns, or any work beyond initial excavation, or the placement of a manufactured home on a foundation. Permanent construction does not include land preparation, such as clearing, grading, and filling, nor does it include the installation of streets and/or walkways, nor does it include excavation for a basement, footings, piers or foundations or the erection of temporary forms, nor does it include the installation on the property of accessory buildings, such as garages or sheds not occupied as dwelling units or not part of the main structure. For an alteration, the actual start of construction means the first alteration of any wall, ceiling, floor, or other structural part of a building, whether or not that alteration affects the external dimensions of the building.
80. STRUCTURE – Any manmade object with form, shape and utility, either permanently or temporarily attached to, placed upon or set into the ground, stream bed or lakebed, including, but not limited to, roofed and walled buildings, gas or liquid storage tanks, bridges, dams and culverts.
81. SUBDIVISION – Has the meaning given in s. 236.02(12), Wis. Stats.
82. SUBSTANTIAL DAMAGE – Damage of any origin sustained by a structure, whereby the cost of restoring the structure to its pre-damaged condition would equal or exceed 50 percent of the equalized assessed value of the structure before the damage occurred.
83. SUBSTANTIAL IMPROVEMENT – Any repair, reconstruction, rehabilitation, addition or improvement of a building or structure, the cost of which equals or exceeds 50 percent of the

equalized assessed value of the structure before the improvement or repair is started. If the structure has sustained substantial damage, any repairs are considered substantial improvement regardless of the work performed. The term does not include either any project for the improvement of a building required to correct existing health, sanitary or safety code violations identified by the building official and that are the minimum necessary to assure safe living conditions; or any alteration of a historic structure provided that the alteration will not preclude the structure's continued designation as a historic structure.

84. **UNNECESSARY HARDSHIP** – Where special conditions affecting a particular property, which were not self-created, have made strict conformity with restrictions governing areas, setbacks, frontage, height, or density unnecessarily burdensome or unreasonable in light of the purposes of the ordinance.
85. **VARIANCE** – An authorization by the board of adjustment or appeals for the construction or maintenance of a building or structure in a manner which is inconsistent with dimensional standards (not uses) contained in the floodplain zoning ordinance.
86. **VIOLATION** – The failure of a structure or other development to be fully compliant with the floodplain zoning ordinance. A structure or other development without required permits, lowest floor elevation documentation, floodproofing certificates or required floodway encroachment calculations is presumed to be in violation until such time as that documentation is provided.
87. **WATERSHED** – The entire region contributing runoff or surface water to a watercourse or body of water.
88. **WATER SURFACE PROFILE** – A graphical representation showing the elevation of the water surface of a watercourse for each position along a reach of river or stream at a certain flood flow. A water surface profile of the regional flood is used in regulating floodplain areas.
89. **WELL** – means an excavation opening in the ground made by digging, boring, drilling, driving or other methods, to obtain groundwater regardless of its intended use.



Application for Appearance before the Board of Appeals

Owner's Name	John & Mary Domjen
Property Address	725 E. Wahner Place
Telephone	414-217-8436
Email	jdomjen5646@gmail.com

Proposed project details (type of work, size, materials, etc.):

Construction of a 24' x 32' detached garage.

- Location and setbacks consistent with neighborhood, existing residence and building code.
- Design to mimic existing residence: soffit and ridge overhangs to match.
- Materials: Vinyl siding, shingles, garage doors, white aluminum windows, and man door to match as close as available.



APPLICATION FOR SPECIAL EXCEPTION TO ZONING CODE REQUIREMENTS

The Board of Appeals, pursuant to Wis. Stats. 62.23(7)(e), and, Section 125-57(e) of the Zoning Ordinance, and after appropriate notice and hearing, may, with regard to any requirement imposed by the Zoning Ordinance, or any other section of the Municipal Code which specifically allows for special exceptions, recommend a special exception to the Village Board for approval. Notice of application for special exception shall be provided to all property owners adjoining or abutting the property proposed for a special exception. Denials of special exceptions shall not be appeal able to the Village Board.

1. **State the section of the Village of Bayside Municipal Code for which you are requesting a special exception:**
 - Chapter 125-3 (e) 1
Note: See attached Code Analysis

2. **Give a brief description of what you want to do and why.**
 - Build a detached garage consistent with home's design and neighborhood's character.
 - To provide a clean property for my neighbors by moving my vehicle, trailer and ladders inside.

3. **State why compliance with Municipal Code is unreasonably burdensome or negatively impacts the use of the property.**
 - Due to the nature of the home owners occupation, additional storage on the property is needed to provide a clean and uncluttered property. In addition, the owner's main vehicle does not fit in the existing garage, width or height.

4. **State how the Special Exception requested, including any proposed restrictions, will be consistent with the existing character of the neighborhood; will not effectively undermine the application or enforcement of the Code to other properties; and will be in harmony with the purpose and intent of the Code.**
 - Design details and building materials will be consistent with existing residence and character of neighborhood.
 - Needs of this homeowner are isolated to this property and no other homeowner in this area have the same needs, which makes the code burdensome.

Applicant Printed Name

John Domjen

Applicant Signature

A handwritten signature in blue ink, appearing to read "John Domjen", written over a horizontal line.

Date

4/13/2024

For John Domjen

Code Analysis: 725 E. Wahner Place, Bayside, WI 53217

125-3 General provisions

(a) Required open spaces.

- (1) No dwelling as defined above shall occupy an area exceeding 35 percent if in the "C" residence district.

(b) Minimum house area requirements.

- (1) Residences in the "A," "B," and "C" residential districts are subject to the following minimum house area requirements:

- a. One-story residence:

2. Class "C" residential district: 1,500 square feet.

1,900 S.F.

- (2) The minimum house area is the area within the perimeter of the building, exclusive of porches, breezeways and garages.

(c) Minimum floor area of garages. No attached or detached garages shall hereafter be erected, the area of which within the perimeter of the garage at grade, exclusive of recessed chimneys or other interior projections, is less than 484 square feet.

21'-11" x 19'-3" = 422 S.F.

(d) Detached garages. Detached private garages shall be one story in height only and shall have no living quarters in connection therewith.

(e) Accessory uses and structures.

- (1) Accessory uses and detached accessory structures are permitted upon approval of the architectural review committee. Detached garages are not included as an accessory structure since one detached garage is permitted on a lot where an attached garage

is not present. The maximum size of approved accessory structures shall not exceed the following square footage for each lot size: Between 22,000 sq. ft. and 1 acre - 200 sq. ft.

EXISTING SHED WILL BE REMOVED FROM PROPERTY

- (g) Impervious surfaces. Building permits issued under section 104-98 for impervious surfaces which do not involve structures (i.e., driveways, patios, walkways, etc.) shall not require review by the architectural review committee. In no event (other than by the installation of stormwater management facilities to mitigate the impacts of impervious surfaces) shall such exceptions permit total impervious surfaces (of all kinds) in excess of 45 percent of total lot area on any property, or setbacks at any point of less than three feet to the side lot line or five feet to the rear lot line.
- (3) Impervious surface maximum percentages. The total of all impervious surfaces on a given lot (or combination of lots devoted to use for a single-family use) may not exceed no more than 40 percent in the "C" residential district.

House - 2,322 S.F.

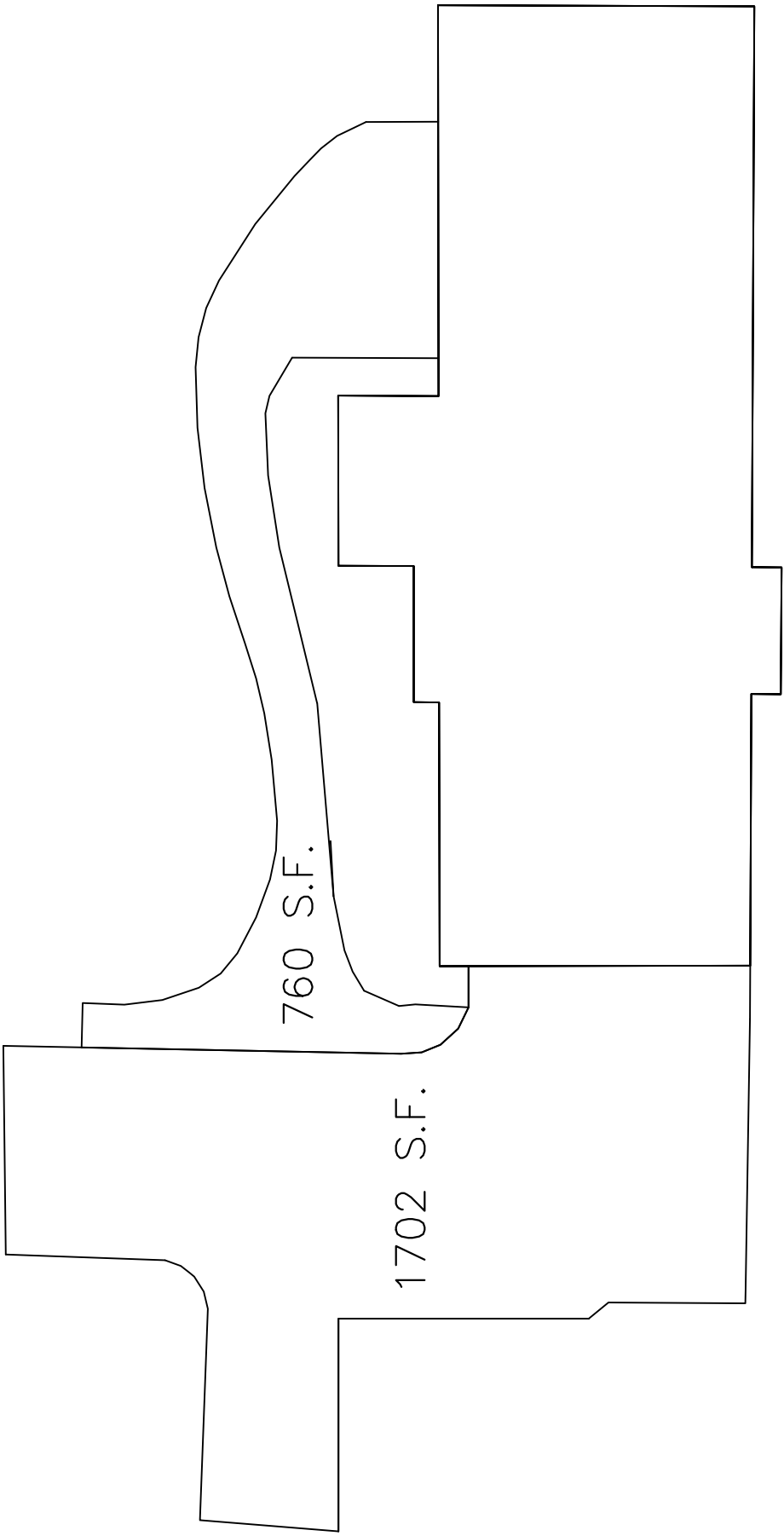
Proposed Garage - 768 S.F.

Driveway & Walks - 2,462 S.F.

Total - 5,552 S.F.

Lot - 30,732 S.F.

Impervious % - 18%



760 S.F.

1702 S.F.