



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
December 13, 2018
Village Board Room, 6:00pm

**BOARD OF TRUSTEES
AGENDA**

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

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. CONSENT AGENDA

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

A. Approval of:

1. Board of Trustee meeting minutes, November 20, 2018.
2. Summary of Claims for November 12, 2018 through December 7, 2018 in the amount of \$62,966.15.

B. Action on:

1. Application for issuance of operator's license request for Jaimee E Hills, (Schlitz Audubon Nature Center) which has been approved by the Police Department.

IV. CITIZENS AND DELEGATIONS

Open to any citizen who wishes to speak on items not on the agenda. 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.** Presentation by Marc White, Director of Conservation at the Schlitz Audubon Nature Center, on the North Ravine Slope and Stormwater Management Project.

V. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

- a. Recognition of Director Scharnott for receiving the Patriot Award from the Department of Defense.
- b. Discussion/action on the November 2018 Police Department Report.
- c. Discussion/action on the November 2018 Communication Center Report.

2. Public Works Committee

- a. Discussion/action on the November 2018 Department of Public Works Report.
- b. Discussion/action on Kapur and Associates Engineering Agreement for 2019 Storm Water Analysis and Evaluation Proposal for Engineering Services.
- c. Discussion/update on 2018 capital projects.
 - Ravine Lane Slope Stabilization and Manhole Protection Project
 - Ellsworth Park Diversion Project

3. Finance and Administration Committee

- a. Discussion/action on the November 2018 Finance and Administrative Services Report.
- b. Discussion/action on the November 2018 Financial Statement and Investment Report.
- c. Discussion/action on Ordinance 18-____, an ordinance to amend Section 5-34(b) of the Municipal Code with regard to investigations for applications for alcohol operator licenses.
- d. Discussion/action on the Other Postemployment Benefits Actuarial Valuation Report.
- e. Discussion/action on purchasing Badger Book (electronic poll books) to be used in elections.
- f. Discussion/action on Resolution 18-____, a resolution amending the 2018 Budget to reflect changes in revenues and expenditures.

4. Intergovernmental Cooperation Council

5. Board of Zoning Appeals

6. Plan Commission

7. Architectural Review Committee

8. Library Board

9. Community Event Committee

10. North Shore Fire Department

11. Community Development Authority

VI. VILLAGE PRESIDENT'S REPORT

VII. VILLAGE MANAGER'S REPORT

VIII. VILLAGE ATTORNEY'S REPORT

IX. MISCELLANEOUS BUSINESS BY THE TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD

X. CORRESPONDENCE

XI. ADJOURNMENT

Lynn Galyardt, Director of Finance and Administration

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
December 13, 2018
Village Board Room, 6:00pm

**BOARD OF TRUSTEES
SUPPLEMENTAL AGENDA**

I. CONSENT AGENDA

A. Approval of:

1. Board of Trustee meeting minutes, November 20, 2018. Approval is recommended.
2. Summary of Claims for November 12, 2018 through December 7, 2018 in the amount of \$62,966.15. Approval is recommended.

B. Action on:

1. Application for issuance of operator's license request for Jaimee E Hills, (Schlitz Audubon Nature Center) which has been approved by the Police Department. Approval is recommended.

II. Presentation by Marc White, Director of Conservation at the Schlitz Audubon Nature Center, on the North Ravine Slope and Stormwater Management Project.

Marc White, Director of Conservation at the Schlitz Audubon Nature Center, will be in attendance to deliver a presentation regarding stormwater improvements to the north ravine slope and stormwater management on the Nature Center's property.

III. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

- a. **Recognition of Director Scharnoff for receiving the Patriot Award from the Department of Defense.**

Director Scharnoff was nominated for the Patriot Award by Tyler Glasner, a Certified Training Officer in the Bayside Communications Center. Director Scharnoff received the award for accommodating Tyler's schedule and supporting him while he was training and serving in the Wisconsin Army National Guard.

- b. **Discussion/action on the November 2018 Police Department Report.**

Included in your packet is the November 2018 Police Department Report which highlights recent initiatives of the department. Of note, there were 321 calls for service, Police investigated a surge in frauds and scams, and three (3) squads were auctioned. Acceptance is recommended.

- c. **Discussion/action on the November 2018 Communication Center Report.**

Included in your packet is the November 2018 Communication Center Report which highlights recent initiatives of the department. Of note, the Center is developing a recognition board,

supervisors are realigning duties, and total calls are up 3.4% in comparison to this time last year. **Acceptance is recommended.**

2. Public Works Committee

a. Discussion/action on the November 2018 Department of Public Works Report.

Included in your packet is the November 2018 Public Works Report which highlights recent initiatives of the department. Of note, the Village completed a surplus auction which grossed over \$14,000, the final grant report was submitted for the first phase of the Pelham-Heath Stormwater Grant Project, and over 1,800 piles of yard waste and loose leaves were collected. **Acceptance is recommended.**

b. Discussion/action on Kapur and Associates Engineering Agreement for 2019 Storm Water Analysis and Evaluation Proposal for Engineering Services.

The proposed engineering agreement is for stormwater analysis and evaluation for the following locations:

- Fairy Chasm Road between Regent Road and Lake Drive
- Tennyson Drive and Meadowlark Lane between Fairy Chasm Road and Hermitage Road
- Hermitage Road between Lake Drive and Bayside Drive

Kapur and Associates would create a plan for stormwater improvements that maximizes stormwater capacity to the greatest extent feasible. Public works staff would implement the stormwater improvements recommended by Kapur and Associates in 2019. The cost of the engineering agreement is \$32,200. **Approval is recommended.**

c. Discussion/update on 2018 capital projects.

- **Ravine Lane Slope Stabilization and Manhole Protection Project**

The Ravine Lane Stabilization Project will stabilize the ravine and a Village-owned manhole along West Ravine Lane. The ravine has been eroding over time, which has destabilized the manhole and put it in jeopardy. The project has been awarded to WSO Grading and Excavating. The project is currently underway with slope regrading. Depending on weather, construction may carry over until 2019. Final landscape restoration will occur in 2019.

- **Ellsworth Park Diversion Project**

The Ellsworth Park Diversion project will bring stormwater from Ellsworth Park to Village Hall, as opposed to going to the 621 Brown Deer Road Pond. This stormwater improvement will ease the strain on the current system and direct water to Lake Michigan instead of Indian Creek. The project has been completed, which included:

- Removing the north parking lot at Village Hall
- Installing underground stormwater pipe connecting Ellsworth Park and Village Hall
- Completing drainage ditch improvements on the south side of Ellsworth Lane
- Restoring landscape
- Repaving Ellsworth Lane and Regent Road
- Shouldering on the south side of Ellsworth Lane

Alterations need to be made to the height and direction of the stand pipes where the portable pump ties in to move stormwater through the system. These alterations can be made over the winter months with the system being fully operational for Spring 2019.

3. Finance and Administration Committee

a. Discussion/action on the November 2018 Finance and Administrative Services Report.

Included in your packet is the November 2018 Finance and Administrative Services Report which highlights recent initiatives of the department. Of note, the November Shared Revenue in the amount of \$51,276.64 was received from the State and 2018 property tax bills were calculated and printed. **Acceptance is recommended.**

b. Discussion/action on the November 2018 Financial Statement and Investment Report.

Included in your packet is the November 2018 Financial Statement and Investment Report. **Acceptance is recommended.**

c. Discussion/action on Ordinance 18-____, an ordinance to amend Section 5-34(b) of the Municipal Code with regard to investigations for applications for alcohol operator licenses.

The proposed ordinance revision would end the requirement for the Police Department to fingerprint and photograph applicants for an alcohol operators license. State or federal law does not require fingerprints and photographs for alcohol operators license applications and removing this language from Municipal Code will streamline application processing. **Approval is recommended.**

d. Discussion/action on the Other Postemployment Benefits Actuarial Valuation Report.

An Other Post-Employment Benefits (OPEB) study is required every three (3) years if the liability is considered large enough to be considered material/reportable (\$100,000 or more) to the auditors.

The Village's OPEB valuation in 2014 stated a total liability of \$193,143. Valuation methods have changed since 2014 and the current valuation report shows the Village's liability is now \$28,126. With the current value of liability only being \$28,126 and the value being reduced further due to the 2018 Police Department retirements, the Village auditor has stated the Village will not be required to continue to have OPEB studies completed in the future. **Acceptance is recommended.**

e. Discussion/action on purchasing Badger Books (electronic poll books) to be used in elections.

The Wisconsin Elections Commission is making Badger Books (electronic poll books) available for the April 2019 Election. The electronic poll books would replace paper poll books and allow election workers to register voters electronically during the election.

The electronic poll books would be connected to a server onsite and the data would be encrypted to ensure voter security and election integrity. The electronic poll book would be on a local network, not connected to the internet. The benefits of the electronic pollbooks are that they would not be ward specific which would save voters time, there would be a decreased

chance of errors, and staff time savings in absentee vote recording, preparation time, and post-election data processing. Five (5) communities successfully piloted electronic poll books in the 2018 Spring Election and eight (8) communities throughout the State have now implemented electronic poll books, which include:

- City of Rice Lake
- City of Sun Prairie
- Village of Deforest
- Village of Jackson
- Village of McFarland
- Village of Salem Lakes
- Town of Trenton
- Town of Waukesha

The cost for each Badger Book system is \$1,850 and the recommendation is one system for every 800 voters. It is also recommended that a spare system is available to act as the server, which would be a total of five (5) systems. One printer is needed for each polling location at a cost of \$228. The total cost of implementing Badger Books would be approximately \$9,700. **Approval is recommended.**

f. Discussion/action on Resolution 18-____, a resolution amending the 2018 Budget to reflect changes in revenues and expenditures.

This is an end of the year housekeeping item to account for amended operational and project expenses for the Sanitary Sewer Fund Utility Fund. **Approval is recommended.**

4. Intergovernmental Cooperation Council
5. Board of Zoning Appeals
6. Plan Commission
7. Architectural Review Committee
8. Library Board
9. Community Event Committee
10. North Shore Fire Department
11. Community Development Authority

- VI. VILLAGE PRESIDENT'S REPORT
- VII. VILLAGE MANAGER'S REPORT
- VIII. VILLAGE ATTORNEY'S REPORT
- IX. MISCELLANEOUS BUSINESS BY THE TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD
- X. CORRESPONDENCE
- XI. ADJOURNMENT



I. CALL TO ORDER AND ROLL CALL

President Dickman called the meeting to order at 6:00pm

ROLL CALL

President: Sam Dickman
Trustees: Michael Barth Daniel Muchin
 Robb DeGraff Dan Rosenfeld-excused
 Eido Walny Margaret Zitzer

Also Present: Village Manager Andy Pederson
 Police Chief Doug Larsson
 Director of Communications Liane Scharnott
 Director of Finance and Administration Lynn Galyardt
 Village Attorney Chris Jaekels
 There were thirteen people in the audience

II. PLEDGE OF ALLEGIANCE

III. PUBLIC HEARING

A. Public Hearing on Proposed 2019 Annual Budget and establishing the 2018 Tax Levy for Operating the Government and Administration of the Village of Bayside.

President Dickman opened public hearing at 6:01pm.

1. Public Discussion

There was no public discussion.

President Dickman closed Public Hearing at 6:02pm.

2. Board Discussion

President Dickman stated the Finance and Administration, Public Works, and Public Safety Committees reviewed the 2019 Budget at the budget workshop on November 8. Trustee DeGraff commended staff on the 2019 Budget document.

IV. CONSENT AGENDA

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

A. Approval of:

1. Board of Trustee meeting minutes, October 18, 2018.
2. Finance and Administration, Public Safety, and Public Works Committee meeting minutes, November 8, 2018.
3. Summary of Claims for October 6, 2018 through November 12, 2018 in the amount of \$466,914.51.

B. Action on:

1. Application for issuance of operator's license request for Tianna Burton, (Bayside Sendik's) which has been approved by the Police Department.

Motion by Trustee Muchin, seconded by Trustee Barth to approve the Board of Trustee meeting minutes, October 18, 2018; Finance and Administration, Public Safety, and Public Works Committee meeting minutes, November 8, 2018; Summary of Claims for October 6, 2018 through November 12, 2018 in the amount of \$466,914.51; Acceptance on an Application for issuance of operator's license request for Tianna Burton (Bayside Sendik's) which has been approved by the Police Department. Motion carried unanimously.

V. CITIZENS AND DELEGATIONS

A. Presentation/discussion on proposal from Village of Brown Deer to join the North Shore Library and relocate facility to 4301 W. Brown Deer Road.

Manager Pederson stated the Village of Brown Deer withdrew their proposal to join the North Shore Library for a variety of reasons and noted if a community wanted to join individually, the Village of Brown Deer would be open to consideration.

Tessa Bartels, 208 E Ravine Bay Road, stated her concern for the Village of Brown Deer's proposal not being well thought out and that the Village would be drawn in for financial reasons without considering what a library means to the community.

Kurt Glaisner, President of North Shore Library Board, stated that the Village of Brown Deer proposal was disruptive and not well thought out. He also stated that the Brown Deer facility was roughly the same size as the North Shore Library and the proposal was to add approximately 50% more people. Mr. Glaisner noted it's time to support the North Shore Library and not further delay capital improvements.

VI. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

a. Presentation of a proclamation recognizing the life-saving action of Officers Blochowicz and Bowe.

President Dickman presented a proclamation to Officers Blochowicz and Bowe recognizing their life-saving efforts in administering Narcan to an individual who overdosed on narcotics.

b. Presentation of a proclamation recognizing the retirement of Police Officer Blochowicz.

President Dickman presented a proclamation to Officer Blochowicz recognizing his retirement and service to the Village. Officer Blochowicz stated it's been an honor serving the residents of Bayside. Chief Larsson recognized Officer Blochowicz's family, noted several of Officer Blochowicz's accomplishments and thanked him for his service.

c. Discussion/action on the October 2018 Police Department Report.

Chief Larsson provided an overview of the October report noting there were 127 pounds of prescription drugs disposed of as a result of collection and the Police Department is in the process of hiring a replacement for Officer Blochowicz.

Motion by Trustee DeGraff, seconded by Trustee Barth, on acceptance of the October 2018 Police Department Report. Motion carried unanimously.

d. Discussion/action on the October 2018 Communication Center Report.

Director Scharnoff provided an overview of the October report noting the Bayside Communications Center 9-1-1 calls were up 1.39% in comparison to this time last year.

Motion by Trustee DeGraff, seconded by Trustee Barth, on acceptance of the October 2018 Communication Center Report. Motion carried unanimously.

2. Public Works Committee

a. Discussion/action on the October 2018 Department of Public Works Report.

Manager Pederson provided an overview of the October report noting 266 participated in the Fall Clean-Up Day with approximately 35,000 pounds of items collected, loose-leaf and yard waste collections were finishing up for the season, and interviews were scheduled for the following week to fill two (2) open Public Works positions. Trustee DeGraff questioned if there would be a post-Christmas drop-off. Manager Pederson stated a drop-off event would be held on Thursday, December 27, from 3-5pm.

Motion by Trustee Zitzer, seconded by Trustee Walny, on acceptance of the October 2018 Department of Public Works Report. Motion carried unanimously.

b. Discussion/action on Kapur and Associates Engineering Agreement for 2019 Closed Circuit Televising CCTV Inspection of Sanitary and Storm Sewer.

Manager Pederson stated the proposed engineering agreement from Kapur and Associates was for televising, review, and providing recommendations for improvements to approximately 29,000 linear feet of sanitary sewer main in the east and southeast portion of the Village. The total cost of the project is \$23,792 and will serve as a basis for future sanitary sewer repairs. The project has been identified and budgeted for in 2019.

President Dickman questioned if the Village had gone out to bid and the value of the agreement. Manager Pederson stated that the service is bid out periodically.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve Kapur and Associates Engineering Agreement for 2019 Closed Circuit Televising CCTV Inspection of Sanitary and Storm Sewer. Motion carried unanimously.

c. Discussion/action on Kapur and Associates Engineering Agreement for 2019 Street Improvement Program.

Manager Pederson stated the proposed engineering agreement from Kapur and Associates was for design and construction management of the 2019 road project. The 2019 road project includes North Tennyson Drive, between Hermitage and Fairy Chasm Roads; North Meadowlark Lane, between Hermitage and Fairy Chasm Roads; and, Ellsworth Park parking lot. The total cost of the engineering agreement is \$18,826. The project has been identified and budgeted for in 2019.

Motion by Trustee Barth, seconded by Trustee DeGraff, on acceptance on Kapur and Associates Engineering Agreement for 2019 Street Improvement Program. Motion carried unanimously.

d. Discussion/action on Kapur and Associates Engineering Agreement for Design and Construction Management for 2019 Sanitary and Storm Sewer Rehabilitation.

Manager Pederson stated the proposed engineering agreement from Kapur and Associates was for design and construction management for sanitary and storm sewer rehabilitation projects in 2019. Storm sewer rehabilitation would include cured-in-place pipe lining for an outlet pipe to a ravine on West Jonathan Lane and a cross-culvert on East Bay Point Road near the intersection of North Lake Drive. A stormwater pipe on East Glenbrook Road that outlets to the ravine would be replaced through a process known as pipe-bursting.

Manager Pederson stated there is about 10,000 feet of sanitary sewer main rehabilitation from televising projects in 2014, 2017, and 2018 where infiltration is the greatest. The project is budgeted for in 2019. Geographically, the work would take place throughout the Village.

President Dickman questioned how long the liners last and Manager Pederson stated the liner lasts a minimum of 50 years. Trustee Muchin questioned the cost of the agreement and Manager Pederson stated the agreement amount is \$31,346.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve Kapur and Associates Engineering Agreement Design and Construction Management for 2019 Sanitary and Storm Sewer Rehabilitation. Motion carried unanimously.

e. Discussion/action on Birchline Planning Agreement for Pelham Heath Phase II Stormwater Project.

Manager Pederson stated that the next three (3) agreements were for the second phase of the Pelham-Heath Stormwater Project. Manager Pederson stated that the grant objective is to create a framework for addressing private property stormwater issues and that the Village had received \$140,000 of grant funding over the past two (2) years from the Fund for Lake Michigan.

f. Discussion/action on Southeastern Wisconsin Watersheds Trust Agreement for Pelham Heath Phase II Stormwater Project.

g. Discussion/action on Davis & Kuelthau Agreement for Pelham Heath Stormwater Phase II Stormwater Project.

Motion by Trustee DeGraff, seconded by Trustee Walny, to approve Birchline Planning Agreement for Pelham Heath Phase II Stormwater Project; to approve Southeastern Wisconsin Watersheds Trust Agreement for Pelham Heath Phase II Stormwater Project; to approve Davis & Kuelthau Agreement for Pelham Heath Stormwater Phase II Stormwater Project. Motion carried unanimously.

h. Discussion/update on 2018 capital projects.

• Ravine Lane Slope Stabilization and Manhole Protection Project

Manager Pederson stated the Ravine Lane Stabilization Project will stabilize the ravine and a Village-owned manhole along West Ravine Lane. The ravine has been eroding over time, which has destabilized the manhole and put it in jeopardy. The project has been awarded to WSO Grading and Excavating. The project is currently underway with slope regrading. Manager Pederson stated the goal is to finish the project this year, but it may need to finalize in spring due to the amount of rain received.

Trustee DeGraff questioned if there was a chance of sanitary sewer failure. Manager Pederson stated that the manhole has been stabilized and main is secure.

- **2018 Driveway Culvert Replacement and Street Resurfacing Project**

Manager Pederson stated the driveway culvert replacement and stormwater ditch regrading has been completed. Crews replaced 41 driveway culverts and six (6) cross culverts. Road resurfacing, shouldering, landscape restoration, several patches, and punch list items have also been completed.

- **Fund for Lake Michigan Grant Stormwater Management Project**

Manager Pederson stated the prototype stormwater ditch designs are nearly complete. Two bioretention features, bioswale, and a rain garden have been installed. The plantings for the rain garden have been postponed until 2019 due to late season rain and falling temperatures. Manager Pederson stated that signs have been ordered for the outdoor classroom and that the Village met with the Bayside Middle School's engineering firm to restrict the amount of stormwater that flows to King Road from the school property.

- **Ellsworth Park Diversion Project**

Manager Pederson stated the Ellsworth Park Diversion project will bring stormwater from Ellsworth Park to Village Hall, as opposed to going to the 621 Brown Deer Road Pond. This stormwater improvement will ease the strain on the current system and direct water to Lake Michigan instead of Indian Creek. The project has been completed with a pressure test scheduled for the final week of November.

3. Finance and Administration Committee

a. Discussion/action on the October 2018 Finance and Administrative Services Report.

Director Galyardt provided an overview of the October report noting there was an 82% turnout at the last election and all tax levy certifications were received from the various jurisdictions.

Motion by Trustee Walny, seconded by Trustee Zitzer, on acceptance of the October 2018 Finance and Administrative Report. Motion carried unanimously.

b. Discussion/action on the October 2018 Financial Statement and Investment Report.

Trustee Barth noted that expenditures and revenues were in line with the 2018 fiscal year-to-date.

Motion by President Dickman, seconded by Trustee Muchin, on acceptance of the October 2018 Financial Statement and Investment Report. Motion carried unanimously.

c. Discussion/action on Resolution 18-____, a resolution adopting the 2019 annual budget and establishing the 2018 tax levy.

Trustee Barth stated a .649% increase in the tax levy, or \$29,234, was proposed.

Motion by President Dickman, seconded by Trustee DeGraff, to approve Resolution 18-____, a

resolution adopting the 2019 annual budget and establishing the 2018 tax levy. Motion carried by roll call vote.

d. Discussion/action on Resolution 18-____, a resolution adopting the 2019 sanitary sewer enterprise budget and establishing the Residential and Commercial Sewer User Fee rates.

Trustee Barth stated there was approximately a \$.33 per month increase in the residential rate being proposed.

Motion by Trustee DeGraff, seconded by Trustee Barth, to approve Resolution 18-____, a resolution adopting the 2019 sanitary sewer enterprise budget and establishing the Residential and Commercial Sere User Fee rates. Motion carried unanimously by roll call vote.

e. Discussion/action on Resolution 18-____, a resolution adopting the 2019 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate.

Trustee Barth stated there was approximately a \$.50 per month increase in the residential rate being proposed.

Motion by Trustee Muchin, seconded by Trustee DeGraff, to approve Resolution 18-____, a resolution adopting the 2019 stormwater revenue fund budget and establishing the Equivalent Runoff Unit rate. Motion carried unanimously by roll call vote.

f. Discussion/action on Village Financial Policies.

Trustee Barth stated the primary change being proposed within the update would increase the general fund fund balance threshold to 25% of budgeted general fund appropriations from 20%.

Motion by Trustee Walny, seconded by Trustee Muchin, to approve Village Financial Policies. Motion carried unanimously.

g. Discussion/action on Resolution 18-____, a resolution amending Resolution 18-24 revising the fee schedule as referenced by the Village of Bayside Municipal Code.

Trustee Barth stated the fee schedule would be revised to reflect the proposed 2019 Sanitary Sewer User Fee rate of \$484 and Stormwater User Fee rate of \$229. Manager Pederson stated it also addresses the up-the-drive collection fee and special pick-up fee.

Motion by Trustee DeGraff, seconded by Trustee Muchin, to approve Resolution 18-____, a resolution amending Resolution 18-24 revising the fee schedule as referenced by the Village of Bayside Municipal Code. Motion carried unanimously by roll call vote.

h. Discussion/action on 2018/2019 Strategic Initiative Implementation and Plan.

Trustee Barth stated the 2018/2019 Strategic Initiative Implementation and Plan was reviewed and recommended by the Finance and Administration, Public Works, and Public Safety Committees at its budget workshop on November 8.

Motion by Trustee DeGraff, seconded by Trustee Muchin, to approve the 2018/2019 Strategic Initiative Implementation and plan. Motion carried unanimously.

- i. **Discussion/action on Resolution 18-____, a resolution amending the 2018 Budget to reflect changes in revenues and expenditures.**

Trustee Barth stated this is an end of the year housekeeping item to account for amended operational and project costs as well as grant revenues throughout the year.

Motion by Trustee DeGraff, seconded by Trustee Zitzer, to approve Resolution 18-____, a resolution amending the 2018 Budget to reflect changes in revenues and expenditures. Motion carried unanimously by roll call vote.

- 4. **Intergovernmental Cooperation Council-No report.**
- 5. **Board of Zoning Appeals-No report.**
- 6. **Plan Commission-No report.**
- 7. **Architectural Review Committee-No report.**
- 8. **Library Board-No report.**
- 9. **Community Event Committee**
 - a. **Discussion/action on the continuation of the Community Events Committee.**

Manager Pederson stated the Community Events Committee is an ad hoc committee and needs authorization each year. Trustee Zitzer stated her support for the continuation of the Community Events Committee.

Motion by President Dickman, seconded by Trustee Muchin, to continue the Community Events Committee. Motion carried unanimously.

- 10. **North Shore Fire Department-No report.**
- 11. **Community Development Authority-No report.**

VII. VILLAGE PRESIDENT'S REPORT

A. Committee Appointments.

Motion by President Dickman, seconded by Trustee DeGraff, to approve the committee appointments. Motion carried unanimously.

- 12. **VILLAGE MANAGER'S REPORT-No report.**
- 13. **VILLAGE ATTORNEY'S REPORT-No report.**

VIII. MISCELLANEOUS BUSINESS BY THE TRUSTEES AS MAY PROPERLY BE BROUGHT BEFORE THE BOARD

Trustee DeGraff stated he saw several coyotes and questioned methods to remove coyotes. Manager Pederson stated the Wisconsin Department of Natural Resources' recommendation to haze coyotes. He also stated a recommendation to use the Milwaukee County website for coyote activity reporting.

IX. CORRESPONDENCE

None.

X. ADJOURNMENT

Motion by Trustee Muchin, seconded by Trustee Barth, to adjourn the meeting at 6:45pm. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt, Director of Finance and Administration | | December 7, 2018

SUMMARY OF CLAIMS

November 13, 2018 through December 7, 2018

November 16, 2018	\$	44,227.34
November 21, 2018	\$	4,216.66
November 30, 2018	\$	14,522.15
	TOTAL	\$62,966.15

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
11/30/2018	34635	AMAZON/SYNCB	1,141.65
11/30/2018	34636	HUMPHREY SERVICE PARTS INC	196.36
11/30/2018	34637	KAPUR & ASSOCIATES	12,326.50
11/30/2018	34638	MILWAUKEE COUNTY OFFICE OF TH	342.64
11/30/2018	34639	TRANSCENDENT TECHNOLOGIES	515.00
Grand Totals:			<u>14,522.15</u>

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
11/21/2018	34629	CTaccess INC	882.00
11/21/2018	34630	GLENDALE POLICE DEPARTMENT	242.00
11/21/2018	34631	MILW COUNTY TREAS-MUNIC COUR	1,086.72
11/21/2018	34632	RIGOBERTO CASTELLANOS	12.00
11/21/2018	34633	STATE OF WISCONSIN COURT	1,943.94
11/21/2018	34634	WHITEFISH BAY MUNICIPAL COURT	50.00
Grand Totals:			<u>4,216.66</u>

Check Issue Date	Check Number	Payee	Amount
11/16/2018	34601	AMAZON/SYNCB	48.60
11/16/2018	34602	ARLINGTON COMPUTER PRODUCTS	256.70
11/16/2018	34603	AT&T	358.80
11/16/2018	34604	AT&T MOBILITY	18.46
11/16/2018	34605	CHARLIE BERRIER	25.00
11/16/2018	34606	DAVIS & KUELTHAU S.C.	3,866.38
11/16/2018	34607	EWALD AUTOMOTIVE GROUP	30,236.00
11/16/2018	34608	FRANK GILLITZER ELECTRIC CO	628.00
11/16/2018	34609	GLENDALE POLICE DEPARTMENT	124.00
11/16/2018	34610	HERBST OIL	6,668.55
11/16/2018	34611	HUMPHREY SERVICE PARTS INC	406.99
11/16/2018	34612	KAIN ENERGY CORP	272.50
11/16/2018	34613	LECC TRAINING FUND	75.00
11/16/2018	34614	LIEBAU-LAUN	404.00
11/16/2018	34615	NORTH SHORE FIRE DEPT-4401	192.50
11/16/2018	34616	REGISTRATION FEE TRUST	70.50
11/16/2018	34617	SCRUB-A-DUB	12.00
11/16/2018	34618	SECURIAN FINANCIAL GROUP	485.66
11/16/2018	34619	WELD SPECIALTY SUPPLY CORP.	42.70
11/16/2018	34620	WI DEPT OF TRANS 7909	35.00
Grand Totals:			<u>44,227.34</u>



MEDIA RELEASE

VA1a

For Immediate Release

December 5, 2018

Contact: Chris Campbell 608-242-3169

Bayside Communications Center was Honored by Department of Defense for Extraordinary Support of Employees Who Serve in the Wisconsin National Guard and Reserve

Bayside, WI – Mike Williams, Chairman of the Wisconsin Committee for Employer Support of the Guard and Reserve Committee (ESGR), has announced that Ms. Liane Scharnott of Bayside Communications Center was presented with a Patriot Award by ESGR representative Bill Rheingans, Area 2 Chair in recognition of extraordinary support of one of their employees as a member serving in the Wisconsin Army National Guard.

The presentation took place at Bayside Communications Center, 9075 N Regent Rd, Bayside, WI at 3:00 p.m. on December 5th, 2018. According to Rheingans, “Ms. Scharnott was nominated for this prestigious national award by their team member Tyler Glaser who is a military member of the Wisconsin Army National Guard. The Patriot Award is only presented to employers who not only hire Guard and Reserve members but demonstrate superior support to the military employee and his/her family members. The National Guard and Reserve Forces are the cornerstone of our national defense. Ms. Scharnott provided outstanding support and cooperation and has exhibited a patriotic spirit which is reflected in the significance of being recipient of the Patriot Award.”

Need Statement from Bayside Communications Center Leadership Team member.

ESGR, a Department of Defense program, seeks to foster a culture in which all employers support and value the employment and military service of members of the National Guard and Reserve in the United States. ESGR facilitates and promotes a cooperative culture of employer support for National Guard and Reserve service by developing and advocating mutually beneficial initiatives, recognizing outstanding employer support, increasing awareness of applicable laws and policies, resolving potential conflicts between employers and their service members, and acting as the employers’ principal advocate within DoD.

Photo participants: Please identify Name and Title of each team member.

More information about ESGR Employer Outreach Programs and volunteer opportunities is available at www.esgr.mil, or by calling Chris Campbell of the Wisconsin ESGR Committee, at 608-242-3169

Wisconsin Committee for Employer Support of the Guard and Reserve
2400 Wright Street, Madison, WI 53704
Telephone: 608-242-3169 ESGR on the Web: www.esgr.mil

Police Department November 2018 Report

Activity by the Numbers

- 321 Calls for service
- 116 Building checks were conducted
- 17 Crime prevention notices issued
- 7 Code violation noted
- 28 Assists to Fire Department
- 18 Assists to agencies
- 13 Criminal arrests
- 3 Accidents / Crashes investigated
- 73 Reports written
- 8,427 patrol miles; 49 miles / officer / shift
- 242 Traffic Stops
- 103 Traffic violations:
 - 80 Citations
 - 23 warnings issued
- Court Activity (not aggregated)
 - 96 hearings conducted
 - 84 citations
 - 2 parking tickets
 - Fines levied \$8,198.80
 - Fines paid \$1,581.80
 - Outstanding \$6,617.00

Highlights / Accomplishments

- Officer Jason Blochowicz was recognized by the Board for 28 years of dedicated and excellent service to the Village;
- Police investigated a surge in frauds and scams. Lt. Miller spoke to the impact on the North Shore while being interviewed by the media;
- Police addressed security and safety concerns at high-profile targets; attended planning meetings, conducted assessments;
- Police vehicles were auctioned bringing higher than planned revenue;
- Police Officers Blochowicz and Bowe were honored for life-saving work using Narcan for first time.

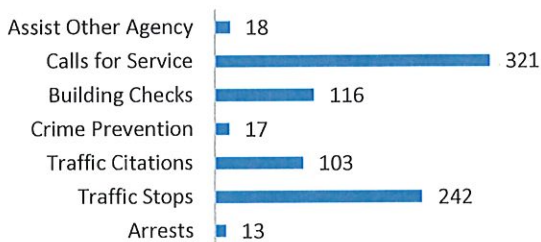


Officer Jason Blochowicz and wife, Lynn

Month Ahead

- Closing expenditures for the year
- Completion of new-officer hiring
- Field training completed for two officers (released to solo patrol)
- Preparing for Sector Chief Program (training and deployment)

November Officer Activity



Lt. Miller being interviewed by FOX6

Communications Center November 2018 Report

Highlights/Accomplishments:

- BCC staff are developing a RAVE (Recognize, Appreciate, Value, and Exalt) board to highlight the excellence and teamwork that occurs in dispatch daily. This will be used as we work to develop the dispatcher of the month/year program in 2019.
- Supervisors are working to realign job duties as we transition in (2) more supervisors at the end of December.
- North Shore agencies are planning and active threat tabletop involving all North Shore agencies. Members of the agencies are coordinating the event, to take place in 2019.
- Call of the month came from Shorewood, where a resident reported that a garbage truck backed into his house, causing significant damage. Officers responded and were attempting to check the area to locate the striking vehicle.

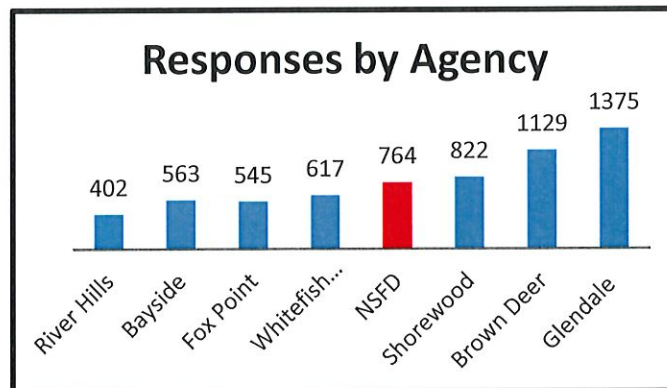
Metrics:

Metric	Measurement	Actual
Dispatch Time	Time to Dispatch Vehicle	29 seconds
Dispatch Call Review	Call Reviews	Pending
Department Accreditation	Departments	In Progress

Call Type	Month	2018 YTD	2017 YTD	YTD Change
911	1,832	23,313	23,389	-0.3%
Non-Emergency	6,358	76,424	79,717	-4.1%
Total	8,190	99,737	103,106	+3.4%

Top 5 Response Types:

1. Traffic Stop
2. Vacation/Business Check
3. Suspicious Activity
4. 911 hang up
5. Advanced Life Support



Priorities for Next Month:

- Supervisor interviews will take place Dec 7th for two vacant positions.
- BCC is preparing for the annual change in the NSFD Mutual Aid Box Alarm System.
- BCC is continuing to work with Tellus on the Cad2Cad portal which will allow Milwaukee Fire to share status and call information between the two Cad systems.



Dispatch visitor-Patch

Department of Public Works November 2018 Report

Activity by the Numbers

- The Village completed an auction of surplus items, including three (3) Police squads, through Wisconsin Surplus that grossed over \$14,000.
- Crews collected 963 piles of loose leaves and 901 piles of yard waste.
- Three (3) bird houses were installed at Ellsworth Park to maintain Bird City USA designation.
- 25 service requests were received through Access Bayside.
 - 5 special pick-ups
 - 5 village fleet
 - 4 garbage/recycling container rentals
 - 3 garbage/recycling container sales

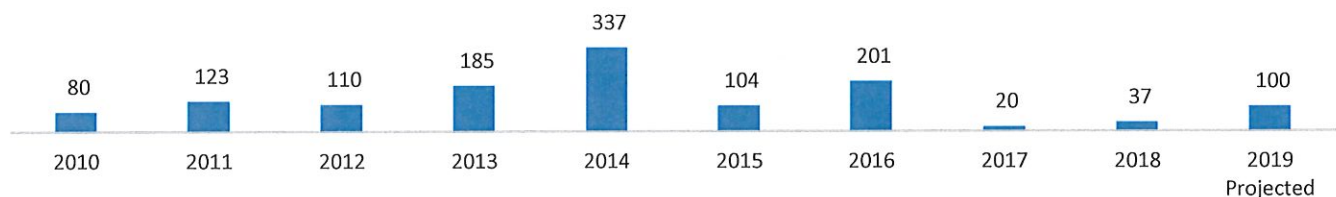
Highlights/Accomplishments

- The final grant report was submitted for the first Fund for Lake Michigan Grant. This grant engaged residents in the Pelham-Heath neighborhood through community stormwater meetings and social mapping, created an engineered flow path model for Pelham-Heath, and constructed the outdoor classroom on King Road of bioswales, bioretention feature, and rain garden.
- Crews made winter preparations by installing snow stakes throughout the Village and placing salt bins and shovels around Village Hall, Police, and Bayside Communications Center.
- The mechanic completed a significant repair to the cooling system of the garbage truck.
- Annual inspections were completed on the sprinkler system, fire alarms, and fire extinguishers.

Stat of the Month

The Village takes on tree planting projects on an annual basis to maintain the tree canopy and diversify tree species. The Village is currently over 66% covered by tree canopy, which ranks fifth in the State. Grant funds will be received in 2019 that will help the Village plant more trees than over the previous two (2) years. Replanting a diverse array of tree specifics is critical in mitigating against Emerald Ash Borer (EAB) and future tree diseases.

Tree Planting



Month Ahead

- Complete annual safety training.
- Begin trimming trees in the right-of-way that create vision issues and obstruct Village vehicles.
- Install protective rings around manholes to create smooth transitions avoiding damage to snowplows and sewer access points.
- Finish clearing existing vegetation from North Shore East cul-de-sacs.
- Complete final loose-leaf collection and host Winter Drop-Off Day.

Picture of the Month



Squad 2102 Decommissioned for Auction

November 16, 2018

Mr. Andy Pederson
Village of Bayside
9075 N. Regent Road
Bayside, Wisconsin 53217

RE: 2019 Storm Water Analysis and Evaluation
Proposal for Engineering Services

Dear Mr. Pederson:

Kapur & Associates, Inc. (Kapur) is submitting this professional engineering proposal for the storm water analysis and evaluation of three areas within the Village of Bayside:

1. Fairy Chasm Road from Regent Road to Lake Drive
2. Area between Tennyson Drive (east), Meadowlark Lane (west), Fairy Chasm Road (north), and Hermitage Road (south)
3. Hermitage Road from Lake Drive to Bayside Drive

Kapur has over 30 years of storm water management experience in southeastern Wisconsin and has performed several storm water studies for the Village of Bayside. The base scope of services for this proposal is summarized below.

Topographic and Utility Survey

Topographic survey of the project area is necessary to accurately model storm water flows and develop alternatives to improve storm water drainage. The topo survey will identify key elevations such as centerline, edge of pavement, ditch bottom and top of slope. The survey will locate utilities to identify potential conflicts with recommended improvements. The survey will also locate storm sewers, culverts, and drainage pipes including invert elevations, but does not include televising or jetting of piping.

Kapur will provide the following survey services:

1. Topo survey of the three (3) project areas
2. Locate all utilities within the project areas
3. Locate all trees, bushes, landscaping features, etc. extending 20-feet beyond top of bank
4. Base map survey data into AutoCAD format

Storm Water Analysis and Evaluation

Lidar survey data in conjunction with the topo survey within the project area will be utilized to delineate drainage basins. Curve numbers and time of concentrations for each drainage basin will be determined to establish storm water flows during 2, 10, and 100-year storm events. Capacities of ditches and storm water piping will be calculated to identify undersized storm water conveyance. Survey data will identify low points within the project area where flooding may occur. A storm water report will be prepared summarizing modeling procedures, existing storm water flows, existing storm conveyance capacities and deficiencies, and recommended storm water improvements including cost. Storm water improvements may include, but are not limited to, ditch regrading, addition of storm sewer and catch basins, storm water

storage/detention including bio-swales, bio-retention facilities, dry pond(s), and wet pond(s). Storm water detention and conveyance will be designed for the largest storm event feasible (without major alterations to roadway, driveways, ditches, etc.).

After the preliminary storm water report has been prepared, Kapur will meet with the Village to discuss storm water improvements. The report will then be revised accordingly and considered final. The scope of this contract includes one revision. Construction plans will be prepared of the alternative(s) that the Villages selects to proceed with. Quantities and a cost estimate will be prepared for the selected alternative(s). **Specifications, project manual, and construction staking are not included in this scope of services.**

To summarize the storm water analysis and evaluation will include:

1. Delineation of drainage basins
2. Establish characteristics of each drainage basin
3. Calculate storm water flows of each drainage basin during a 2, 10, and 100-year storm event utilizing HydroCAD
4. Determine capacities of existing storm water conveyance features such as culverts, piping, and ditches
5. Identify low points where flooding occurs
6. Provide recommendations for storm water improvements
7. Create preliminary plan sheets
8. Prepare a preliminary storm water report summarizing the analysis and improvements
9. Meet with Village to discuss report
10. Revise report accordingly and submit final report to Village
11. Prepare construction plans and cost estimate of alternatives that the Village selects to proceed with

FEES AND SCHEDULE

The total fee for the above referenced scope of work will be a lump sum of \$32,200. An itemized breakdown of the fee is provided below:

▪ Topographic and Utility Survey	A Lump Sum Fee of	\$12,500
▪ Storm Water Analysis and Evaluation	A Lump Sum Fee of	\$19,700

These fees are determined based upon our understanding of the project as described in this proposal. Expansion or changes to the scope of work, performance time, or unanticipated site conditions may require a contract amendment.

REIMBURSABLE EXPENSES

General expenses such as mileage, printing, and copying are included in our lump sum fees.



we listen. we innovate. we turn your vision into reality.

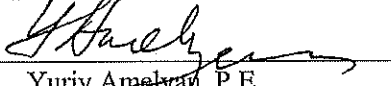
ADDITIONAL COMPENSATION

The rates for additional services are as follows:

Project Manager:	\$145/hour	Project Engineer:	\$108/hour
Registered Land Surveyor:	\$103/hour	One Man Survey Crew:	\$105/hour
Technician:	\$75/hour	Landscape Architect/LEED AP:	\$98/hour
Environmental Scientist:	\$98/hour		

Should you have any questions, or require further information, please call me at (414) 751-7200 or email: yamelyan@kapurinc.com. Receipt of a signed copy of this document will constitute an executed agreement.

For Kapur & Associates, Inc.

By: 
Yuriy Amelyan, P.E.
Associate

Date: 11-16-2018

By: _____
Andy Pederson
Village Manager

Date: _____

Finance and Administration November 2018 Report

Activity by the Numbers

- The 2018 lottery and gaming credit for Fox Point/Bayside School District will be \$217.23, a \$67.64 increase from last year and Maple Dale-Indian Hills will be \$201.89 which is a \$61.38 increase.
- The Village received a rebate in the amount of \$2,453.85 from US Bank.
- The November Shared Revenue in the amount of \$51,276.64 was received from the State.

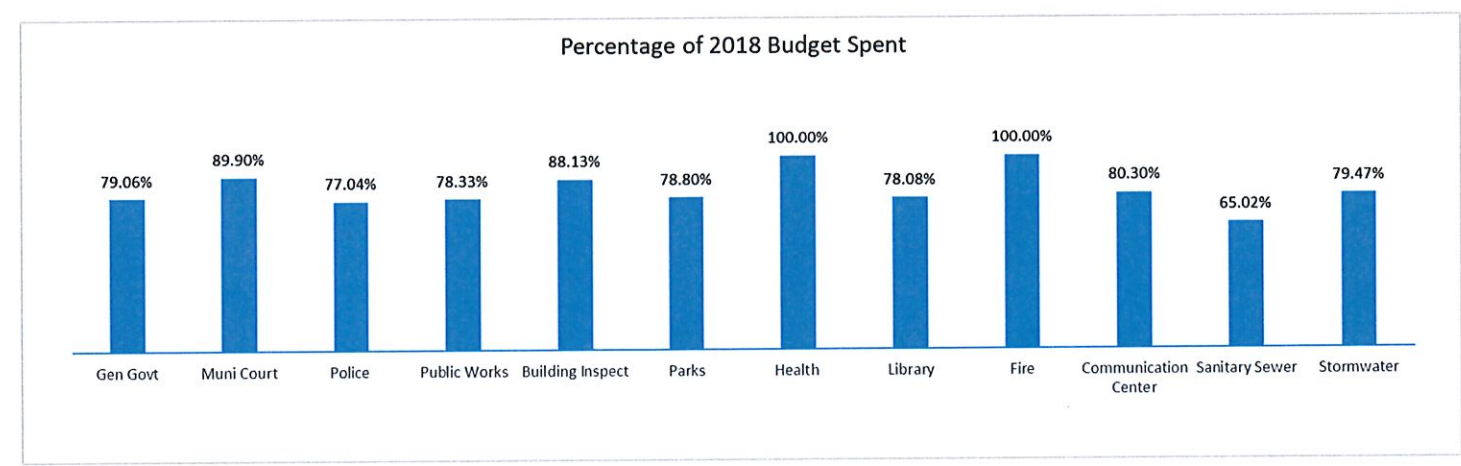
Finance and Administration Highlights

- The 2018 property tax bills were calculated and printed. The bills were mailed on December 3.
- The Type A notice for the April 2, 2019 Election was posted. Election supplies and ballots were ordered as well.
- Clerks throughout Milwaukee County were asked by the Milwaukee County Election Commission to calculate the estimated cost of the November 2018 election to provide them with documentation to present to the State Finance Committee with regard to adding an additional election in 2020. Bayside's estimated cost was approximately \$5,700.

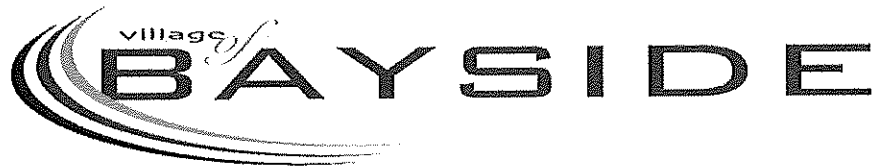
Month Ahead

- Property tax collections begin.
- Auditors onsite for preliminary audit work.

Revenues						
	2018 YTD	2017 YTD		2018 vs. 2017	2018 Budget	Trending
General Fund	\$3,682,157.10	\$2,605,908.74		41.3%	\$3,552,709	104%
Sanitary Sewer	\$883,712.51	\$874,319.18		1.1%	\$987,298	90%
Stormwater	\$1,015,970.78	\$492,024.41		106.5%	\$1,053,846	96%
Consolidated Dispatch	\$2,346,566.09	\$2,377,351.82		-1.3%	\$2,317,610	101%
Expenditures						
	2018 YTD	2017 YTD		2018 vs. 2017	2018 Budget	Trending
General Fund	\$3,128,958.69	\$2,943,836.65		6.3%	\$3,892,156	80%
Sanitary Sewer	\$758,170.11	\$533,134.97		42.2%	\$1,166,043	65%
Stormwater	\$675,248.50	\$562,930.65		20.0%	\$849,675	79%
Consolidated Dispatch	\$2,023,569.73	\$1,754,167.30		15.4%	\$2,519,858	80%



IVA3b



NOVEMBER 2018

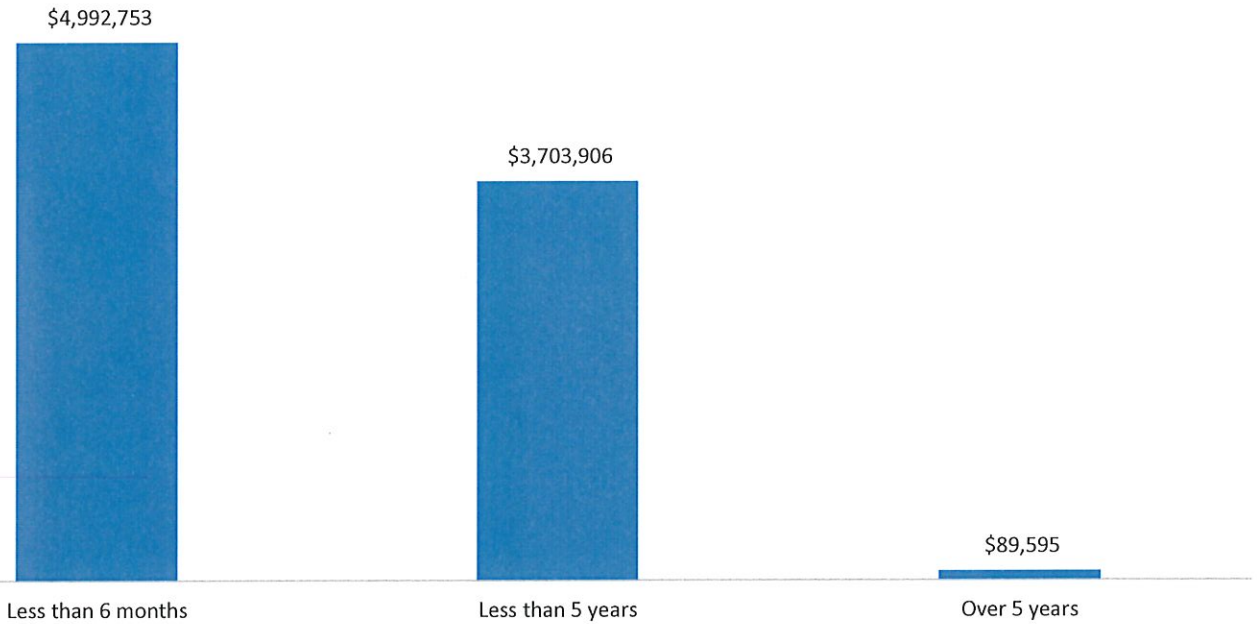
**FINANCIAL STATEMENT
and
INVESTMENT REPORT**

Village of Bayside
Monthly Investment returns

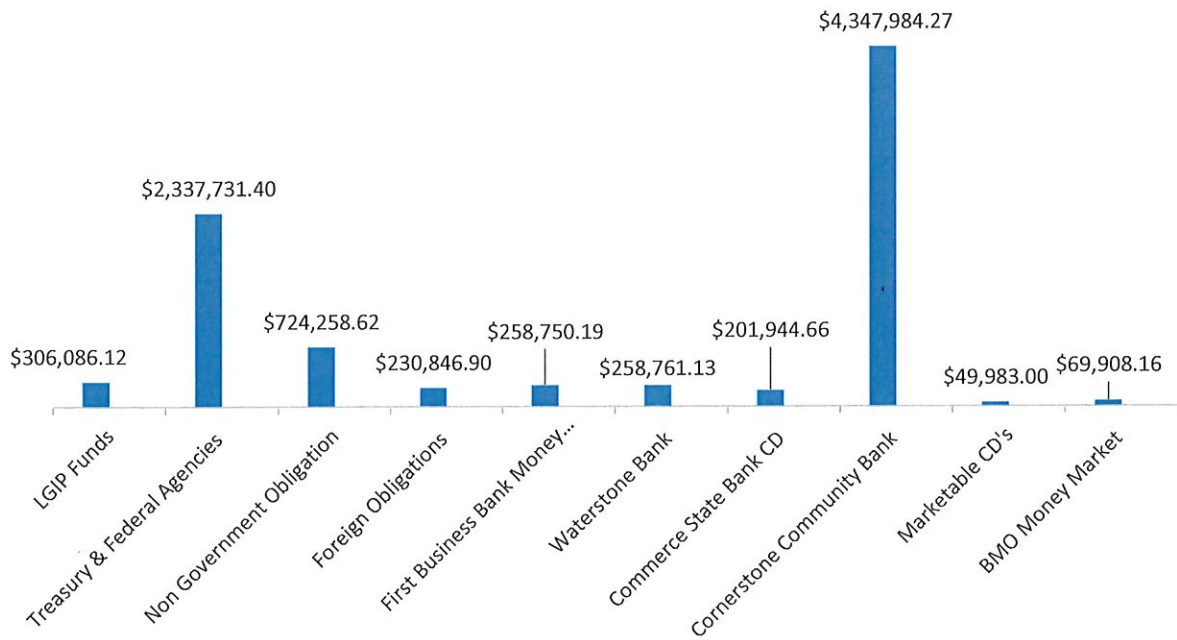
2018

Investment	January EOM Balance	Interest Income	Interest Rate	February EOM Balance	Interest Income	Interest Rate	March EOM Balance	Interest Income	Interest Rate	
Cornerstone Community Bank	712,172.55	-	0.00%	289,551.35	-	0.00%	425,889.68	-	0.00%	
CWFL Reserve	73,450.19	16.60	0.25%	73,464.28	14.09	0.25%	73,479.38	15.10	0.25%	
Money Market	128,950.15	46.62	0.40%	128,989.72	39.57	0.40%	129,040.26	50.54	0.40%	
Fees	-	-	-	-	-	-	-	-	-	
First Business Bank	257,190.75	118.11	0.45%	257,190.75	118.11	0.45%	257,423.75	120.54	0.45%	
Fees	-	-	-	-	-	-	-	-	-	
Waterstone Bank	135,557.81	11.85	0.00%	135,732.19	10.41	0.00%	145,653.36	11.84	0.00%	
Fees	-	(3.00)	-	-	(3.00)	-	-	(3.00)	-	
Money Market	10,016.01	0.85	0.10%	10,016.78	0.77	0.10%	10,017.63	0.85	0.10%	
CD-23 month	244,663.09	257.40	1.24%	244,920.76	257.67	1.24%	245,153.73	232.97	1.24%	
Commerce State Bank CD	200,000.00	-	1.30%	200,000.00	-	1.30%	201,944.66	-	1.30%	
LGIP General	301,882.00	266.86	1.35%	302,206.55	324.55	1.40%	302,604.31	397.76	1.55%	
LGIP Sewer	4.23	-	1.35%	4.23	-	1.40%	4.24	0.01	1.55%	
LGIP Road Reserve	9.76	0.01	1.35%	9.76	0.01	1.40%	9.81	0.01	1.55%	
Trust Investment	10,449,177.99	2,766.94	1.28%	7,594,990.35	10,174.67	1.40%	7,877,136.55	9,574.77	1.40%	
Fees	-	(426.50)	-	-	(424.07)	-	-	(426.17)	-	
Non Cash Asset transaction fee	-	(294.02)	-	-	(425.65)	-	-	(170.63)	-	
Total Investment portfolio	\$ 12,513,074.53	\$ 2,761.32	0.76%	\$ 9,237,074.72	\$ 10,087.13	0.78%	\$ 9,668,357.36	\$ 9,804.59	0.82%	
Investment	March EOM Balance	Interest Income	Interest Rate	April EOM Balance	Interest Income	Interest Rate	May EOM Balance	Interest Income	Interest Rate	
Cornerstone Community Bank	425,889.68	-	0.00%	350,887.10	-	0.00%	440,866.48	-	0.00%	
CWFL Reserve	73,479.38	15.10	0.25%	73,530.21	50.83	0.25%	73,628.92	98.71	0.25%	
Money Market	129,040.26	50.54	0.40%	129,144.55	104.29	0.40%	129,317.92	173.37	0.40%	
Investment Portfolio	-	-	-	-	-	-	5,739,490.28	7,324.81	1.75%	
Fees	-	-	-	-	-	-	-	-	-	
First Business Bank	257,423.75	120.54	0.45%	257,523.69	99.94	0.45%	257,593.68	69.99	0.45%	
Fees	-	-	-	-	-	-	-	-	-	
Waterstone Bank	145,653.36	11.84	0.00%	148,780.68	12.22	0.00%	157,797.46	12.65	0.00%	
Fees	-	(3.00)	-	-	(3.00)	-	-	(3.00)	-	
Money Market	10,017.63	0.85	0.10%	10,018.45	0.82	0.10%	10,019.30	0.85	0.10%	
CD-23 month	245,153.73	232.97	1.24%	245,153.73	258.19	1.24%	245,662.04	250.12	1.24%	
Commerce State Bank CD	201,944.66	-	1.30%	201,944.66	-	1.30%	201,944.66	-	1.30%	
LGIP General	302,604.31	397.76	1.55%	303,035.71	431.40	1.73%	303,500.48	464.77	1.80%	
LGIP Sewer	4.24	0.01	1.55%	4.25	0.01	1.73%	4.26	0.01	1.80%	
LGIP Road Reserve	9.81	0.01	1.55%	9.82	0.01	1.73%	9.84	0.02	1.80%	
Trust Investment	7,877,136.55	9,574.77	1.63%	6,574,517.18	11,062.15	1.66%	3,385,243.25	4,957.52	1.82%	
Fees	-	(426.17)	-	-	(439.40)	-	-	(419.21)	-	
Non Cash Asset transaction fee	-	(170.63)	-	-	(288.17)	-	-	(525.55)	-	
Total Investment portfolio	\$ 9,668,357.36	\$ 9,804.59	0.84%	\$ 8,294,550.03	\$ 11,289.29	0.88%	\$ 10,945,078.57	\$ 12,405.06	0.98%	
Investment	June EOM Balance	Interest Income	Interest Rate	July EOM Balance	Interest Income	Interest Rate	August EOM Balance	Interest Income	Interest Rate	
Cornerstone Community Bank	440,866.48	-	0.00%	535,365.56	-	0.00%	140,967.25	-	0.00%	
CWFL Reserve	31,541.10	79.19	2.00%	31,596.40	55.30	2.00%	31,650.07	53.67	2.00%	
Money Market	129,502.15	184.23	2.00%	129,729.22	227.07	2.00%	129,949.58	220.36	2.00%	
Investment Portfolio	4,824,138.04	8,036.50	2.00%	6,614,088.33	9,047.79	2.00%	5,287,027.24	10,153.70	2.00%	
Fees	-	-	-	-	-	-	-	-	-	
First Business Bank	257,725.51	131.8	0.77%	257,899.50	173.99	0.77%	258,068.16	168.66	0.77%	
Fees	-	-	-	-	-	-	-	-	-	
Waterstone Bank	157,807.43	12.97	0.10%	660.06	3.89	0.10%	657.06	-	0.10%	
Fees	-	(3.00)	-	-	(3.00)	-	-	(3.00)	-	
Money Market	10,020.12	0.82	0.10%	10,020.97	0.85	0.10%	10,021.83	0.86	0.10%	
CD-23 month	245,662.04	515.35	2.25%	246,677.17	499.78	2.25%	247,194.65	517.48	2.25%	
Commerce State Bank CD	201,944.66	-	1.30%	201,944.66	-	1.30%	201,944.66	-	1.30%	
LGIP General	303,968.78	468.30	1.88%	303,968.78	503.00	1.88%	304,987.96	516.18	1.88%	
LGIP Sewer	4.26	0.01	1.88%	4.27	0.01	1.88%	4.28	0.01	1.88%	
LGIP Road Reserve	9.86	0.02	1.88%	9.88	0.02	1.88%	9.90	0.02	1.88%	
Trust Investment	3,385,243.25	5,101.65	1.86%	3,389,607.75	5,425.59	1.84%	3,399,894.82	5,311.49	1.84%	
Fees	-	(373.03)	-	-	(375.12)	-	-	(386.12)	-	
Non Cash Asset transaction fee	-	(763.82)	-	-	(228.25)	-	-	(430.13)	-	
Total Investment portfolio	\$ 9,989,485.17	\$ 13,259.19	1.39%	\$ 11,721,572.55	\$ 15,330.92	1.38%	\$ 10,012,377.46	\$ 16,123.18	1.88%	
Investment	September EOM Balance	Interest Income	Interest Rate	October EOM Balance	Interest Income	Interest Rate	November EOM Balance	Interest Income	Interest Rate	Annualized Return Average
Cornerstone Community Bank	298,358.34	-	0.00%	346,365.18	-	0.00%	296,116.06	-	0.00%	0.00%
CWFL Reserve	31,698.63	48.56	2.00%	31,762.68	64.05	2.25%	31,821.42	58.74	2.25%	1.17%
Money Market	130,148.95	199.37	2.00%	130,411.92	262.97	2.25%	130,653.09	241.17	2.25%	1.24%
Investment Portfolio	4,985,130.53	8,453.29	2.00%	4,131,751.44	9,319.24	2.25%	3,889,393.70	7,642.26	2.25%	2.04%
Fees	-	-	-	-	-	-	-	-	-	-
First Business Bank	258,242.65	174.49	0.88%	258,505.85	263.20	1.13%	258,750.19	244.34	1.16%	0.68%
Fees	-	-	-	-	-	-	-	-	-	-
Waterstone Bank	1,659.06	-	0.10%	661.06	-	0.10%	663.06	2.00	0.10%	0.05%
Fees	-	(3.00)	-	-	-	-	-	-	-	-
Money Market	10,022.65	0.82	0.10%	10,023.50	0.85	0.10%	10,024.32	0.82	0.10%	0.10%
CD-23 month	247,713.21	518.56	2.25%	248,216.10	502.89	2.25%	248,736.81	520.71	2.25%	1.75%
Commerce State Bank CD	201,944.66	-	2.11%	201,944.66	-	2.11%	201,944.66	-	2.11%	1.50%
LGIP General	305,502.34	514.38	2.05%	306,071.87	569.53	2.20%	306,071.87	-	2.20%	1.79%
LGIP Sewer	4.30	0.01	2.05%	4.31	0.01	2.20%	4.31	-	2.20%	1.79%
LGIP Road Reserve	9.90	0.02	2.05%	9.94	0.02	2.20%	9.94	-	2.20%	1.79%
Trust Investment	3,398,295.38	2,403.47	1.91%	3,401,894.92	3,599.54	2.00%	3,412,728.08	5,801.81	2.00%	1.72%
Fees	-	(395.53)	-	-	(412.62)	-	-	(401.79)	-	
Non Cash Asset transaction fee	-	(150.99)	-	-	(535.29)	-	-	(420.16)	-	
Total Investment portfolio	\$ 9,868,730.60	\$ 11,763.45	1.88%	\$ 9,067,623.43	\$ 13,634.39	1.88%	\$ 8,786,917.51	\$ 13,689.90	1.88%	1.20%

Investment Portfolio by Maturity Date



Summary of Investment Types



VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>TAXES</u>					
10-41100 PROPERTY TAXES	.00	2,419,136.75	2,419,136.00	.75-	100.0
10-41300 INTEREST - DELINQUENT TAXES	.00	13,001.28	12,000.00	1,001.28-	108.3
10-41500 PILOT PAYMENT	.00	31,837.56	42,366.00	10,528.44	75.2
TOTAL TAXES	.00	2,463,975.59	2,473,502.00	9,526.41	99.6
<u>INTERGOVERNMENTAL</u>					
10-43210 CDBG	.00	5,518.00	5,598.00	80.00	98.6
10-43220 COURT REVENUE	.00	42,945.00	42,945.00	.00	100.0
10-43225 PUBLIC SAFETY COMMUNICATION	.00	92,435.00	92,435.00	.00	100.0
10-43410 STATE SHARED REVENUES	51,276.64	60,321.50	60,324.00	2.50	100.0
10-43510 RECYCLING GRANT	.00	25,633.94	25,645.00	11.06	100.0
10-43530 EXEMPT COMPUTER AID	.00	14,801.43	14,801.00	.43-	100.0
10-43540 STATE TRANSPORTATION AIDS	.00	398,822.94	402,837.00	4,014.06	99.0
10-43545 ST 32 HIGHWAY AIDS	.00	16,872.36	16,873.00	.64	100.0
10-43555 INTERGOVERNMENTAL GRANT	.00	1,500.00	.00	1,500.00-	.0
10-43600 EXPENDITURE RESTRAINT	.00	88,312.04	88,308.00	4.04-	100.0
TOTAL INTERGOVERNMENTAL	51,276.64	747,162.21	749,766.00	2,603.79	99.7
<u>LICENSES & PERMITS</u>					
10-44100 OPERATORS LICENSE	55.00	1,265.00	1,300.00	35.00	97.3
10-44120 LIQUOR LICENSE	.00	3,000.00	2,400.00	600.00-	125.0
10-44140 CIGARETTE LICENSE	.00	300.00	300.00	.00	100.0
10-44220 ANIMAL LICENSES	.00	1,344.83	1,500.00	155.17	89.7
10-44300 CABLE FRANCHISE FEES	18,640.58	75,810.35	72,000.00	3,810.35-	105.3
10-44415 ARC APPLICATION FEES	300.00	2,640.00	2,580.00	60.00-	102.3
10-44420 OCCUPANCY PERMITS	.00	240.00	.00	240.00-	.0
10-44425 ADMINISTRATIVE FEE	.00	5,479.25	19,400.00	13,920.75	28.2
10-44435 TRANSIENT MERCHANT PERMIT	.00	170.00	300.00	130.00	56.7
10-44460 BUILDING PERMITS	8,573.00	71,241.91	48,500.00	22,741.91-	146.9
10-44480 VACANT PROPERTY FEE	.00	500.00	.00	500.00-	.0
10-44495 EXCAVATION PERMIT	550.00	16,900.00	8,500.00	8,400.00-	198.8
10-44525 FILL PERMIT	.00	670.00	.00	670.00-	.0
10-44530 RUMMAGE SALE PERMITS	10.00	160.00	220.00	60.00	72.7
10-44535 UNENCLOSED STORAGE	.00	60.00	.00	60.00-	.0
10-44540 SIGN PERMITS	.00	555.00	700.00	145.00	79.3
10-44550 CONDITIONAL USE APPLICATION	.00	600.00	300.00	300.00-	200.0
10-44555 BOARD OF ZONING APPEALS FEES	.00	2,560.00	.00	2,560.00-	.0
10-44560 TREE PROGRAM	.00	3,700.00	.00	3,700.00-	.0
10-44570 SPECIAL EVENT PERMIT REVENUE	.00	450.00	1,200.00	750.00	37.5
TOTAL LICENSES & PERMITS	28,128.58	187,646.34	159,200.00	28,446.34-	117.9

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>FINES & FORFEITURES</u>					
10-45100 FINES & FORFEITURES	3,499.94	46,886.51	60,000.00	13,113.49	78.1
10-45120 COURT SERVICE FEE	25.00	350.00	625.00	275.00	56.0
10-45125 DOCUMENTATION SERVICE FEE	1.00	1,051.75	650.00	401.75-	161.8
10-45600 COURT CASE RE-OPENING FEES	.00	75.00	75.00	.00	100.0
TOTAL FINES & FORFEITURES	3,525.94	48,363.26	61,350.00	12,986.74	78.8
<u>PUBLIC CHARGES FOR SERVICES</u>					
10-46110 PROPERTY STATUS REVENUE	120.00	4,680.00	2,000.00	2,680.00-	234.0
10-46120 PUBLICATION FEES	.00	175.00	175.00	.00	100.0
10-46130 DATA SALES	20.00	341.00	500.00	159.00	68.2
10-46135 POLICE UNIFORM	82.00	89.00	100.00	11.00	89.0
10-46310 SPECIAL PICK-UPS	515.00	8,677.00	8,000.00	677.00-	108.5
10-46315 MULCH DELIVERY	.00	5,585.50	5,500.00	85.50-	101.6
10-46320 GARBAGE CONTAINER & FEES	235.00	2,449.40	2,500.00	50.60	98.0
10-46330 WELL PERMIT/ABANDONMENT FEES	.00	50.00	250.00	200.00	20.0
10-46400 EQUIPMENT RENTAL SEWER FUND	.00	15,000.00	15,000.00	.00	100.0
10-46415 EQUIPMENT RENTAL STORMWATER	.00	10,000.00	10,000.00	.00	100.0
10-46710 FACILITIES RENTAL	.00	1,076.00	700.00	376.00-	153.7
10-46715 DPW SERVICES REVENUE	4,860.00	5,308.00	500.00	4,808.00-	1061.6
TOTAL PUBLIC CHARGES FOR SERVI	5,832.00	53,430.90	45,225.00	8,205.90-	118.1
<u>MISCELLANEOUS REVENUE</u>					
10-48100 INTEREST	7,883.43	145,720.38	48,466.00	97,254.38-	300.7
10-48110 UNREALIZED GAIN/LOSS	.00	(35,484.99)	.00	35,484.99	.0
10-48120 REALIZED GAIN/LOSS	.00	8,741.00	.00	8,741.00-	.0
10-48200 MISCELLANEOUS REVENUE	(38.65)	2,760.81	500.00	2,260.81-	552.2
10-48210 COPIES	19.50	1,028.24	500.00	528.24-	205.7
10-48220 FALSE ALARM FEES	225.00	2,275.00	1,200.00	1,075.00-	189.6
10-48230 RECYCLING PROCEEDS	1.91	1,941.25	2,000.00	58.75	97.1
10-48260 INSURANCE AWARDS/DIVIDENDS	2,453.85	50,667.55	.00	50,667.55-	.0
10-48310 EQUIPMENT SALE PROCEEDS	.00	3,929.56	11,000.00	7,070.44	35.7
TOTAL MISCELLANEOUS REVENUE	10,545.04	181,578.80	63,666.00	117,912.80-	285.2
TOTAL FUND REVENUE	99,308.20	3,682,157.10	3,552,709.00	129,448.10-	103.6

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL GOVERNMENT</u>					
10-51000-109 SALARIES	19,277.41	206,855.68	232,514.00	25,658.32	89.0
10-51000-112 SALARIES PT	.00	1,574.68	4,000.00	2,425.32	39.4
10-51000-117 HEALTH INS BUYOUT	245.84	1,850.07	2,096.00	245.93	88.3
10-51000-119 DENTAL INS BUYOUT	24.32	170.20	195.00	24.80	87.3
10-51000-120 TRUSTEE SALARIES	700.00	7,700.00	8,400.00	700.00	91.7
10-51000-125 ELECTION SALARIES	1,876.86	5,906.76	5,400.00	-506.76	109.4
10-51000-130 ELECTIONS	.00	2,986.86	4,803.00	1,816.14	62.2
10-51000-150 WRS EMPLOYER	1,251.74	14,537.48	18,191.00	3,653.52	79.9
10-51000-151 SOCIAL SECURITY	1,070.30	17,365.69	21,492.00	4,126.31	80.8
10-51000-152 LIFE INSURANCE	94.26	998.11	999.00	.89	99.9
10-51000-153 HEALTH INSURANCE	1,666.27	20,247.76	38,170.00	17,922.24	53.1
10-51000-154 DENTAL INSURANCE	27.31	250.63	865.00	614.37	29.0
10-51000-180 RECRUITMENT	.00	247.85	.00	-247.85	.0
10-51000-208 LEGAL SERVICES-MISC	.00	1,607.00	2,000.00	393.00	80.4
10-51000-210 CONTRACT SERVICES	1,397.00	6,633.52	12,625.00	5,991.48	52.5
10-51000-211 LEGAL SERVICES	4,846.00	44,385.10	57,840.00	13,454.90	76.7
10-51000-213 LEGAL - LABOR NEGOTIATIONS	.00	.00	1,000.00	1,000.00	.0
10-51000-214 AUDIT SERVICES	.00	15,237.00	18,063.00	2,826.00	84.4
10-51000-219 ASSESSOR	.00	32,000.00	32,000.00	.00	100.0
10-51000-221 COMMUNICATIONS EXPENSE	50.00	1,339.64	3,340.00	2,000.36	40.1
10-51000-223 VHALL COMPUTER SUPPORT	660.00	660.00	1,000.00	340.00	66.0
10-51000-226 BENEFIT ADMINISTRATIVE FEES	140.50	1,442.27	1,510.00	67.73	95.5
10-51000-229 FINANCIAL SERVICES	401.79	8,323.96	8,744.00	420.04	95.2
10-51000-230 MATERIALS & SUPPLIES	.00	1,573.63	2,000.00	426.37	78.7
10-51000-300 ADMINISTRATIVE	.00	.00	800.00	800.00	.0
10-51000-310 OFFICE SUPPLIES	110.82	2,863.05	4,000.00	1,136.95	71.6
10-51000-311 POSTAGE	.00	2,632.98	2,700.00	67.02	97.5
10-51000-321 DUES & SUBSCRIPTIONS	.00	2,619.28	3,918.00	1,298.72	66.9
10-51000-322 TRAINING, SAFETY & CERTS	15.00	9,187.66	9,600.00	412.34	95.7
10-51000-323 WELLNESS AND RECOGNITION	25.00	512.00	1,000.00	488.00	51.2
10-51000-324 PUBLICATIONS/PRINTING	.00	53.14	100.00	46.86	53.1
10-51000-350 EQUIPMENT REPLACEMENT	.00	2,465.00	.00	-2,465.00	.0
10-51000-500 CONTINGENCY	.00	.00	30,000.00	30,000.00	.0
10-51000-509 POLLUTION LIABILITY INSURANCE	.00	.00	904.00	904.00	.0
10-51000-510 GENERAL LIABILITY	.00	18,932.18	20,370.00	1,437.82	92.9
10-51000-511 AUTO LIABILITY	.00	16,505.06	19,096.00	2,590.94	86.4
10-51000-512 BOILER INSURANCE	.00	669.00	779.00	110.00	85.9
10-51000-513 WORKERS COMPENSATION	.00	50,439.00	59,859.00	9,420.00	84.3
10-51000-515 COMMERCIAL CRIME POLICY	.00	1,467.46	1,865.00	397.54	78.7
10-51000-516 PROPERTY INSURANCE	.00	6,780.81	7,817.00	1,036.19	86.7
10-51000-517 MISC PUBLIC OFFICIALS	.00	12,489.09	14,334.00	1,844.91	87.1
10-51000-591 MUNICIPAL CODE	.00	4,205.44	8,250.00	4,044.56	51.0
TOTAL GENERAL GOVERNMENT	33,880.42	525,715.04	662,639.00	136,923.96	79.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MUNICIPAL COURT</u>					
10-51200-110 SALARIES FT	3,966.40	45,613.62	51,555.00	5,941.38	88.5
10-51200-113 JUDGE FEES	.00	2,700.00	3,600.00	900.00	75.0
10-51200-150 WRS EMPLOYER	265.74	3,056.03	3,454.00	397.97	88.5
10-51200-151 SOCIAL SECURITY	259.32	3,218.77	3,944.00	725.23	81.6
10-51200-152 LIFE INSURANCE	5.09	56.60	72.00	15.40	78.6
10-51200-153 HEALTH INSURANCE	2,192.42	26,309.04	26,309.00	-.04	100.0
10-51200-154 DENTAL INSURANCE	36.30	435.60	436.00	.40	99.9
10-51200-208 SPECIAL PROSECUTORIAL SERVICES	.00	2,491.00	5,000.00	2,509.00	49.8
10-51200-210 CONTRACT SERVICES	.00	5,679.29	5,679.00	-.29	100.0
10-51200-211 LEGAL SERVICES	5,799.57	21,265.09	22,989.00	1,723.91	92.5
10-51200-310 OFFICE SUPPLIES	35.00	145.93	441.00	295.07	33.1
10-51200-311 POSTAGE	.00	500.00	500.00	.00	100.0
10-51200-321 DUES & SUBSCRIPTIONS	.00	362.14	200.00	-162.14	181.1
10-51200-322 TRAINING, SAFETY & CERTS	.00	109.87	230.00	120.13	47.8
10-51200-325 JUDICIAL EDUCATION	.00	700.00	899.00	199.00	77.9
10-51200-513 WORKERS COMP	.00	120.00	120.00	.00	100.0
TOTAL MUNICIPAL COURT	12,559.84	112,762.98	125,428.00	12,665.02	89.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>POLICE</u>					
10-52100-110 SALARIES FT	54,066.90	793,705.14	929,033.02	135,327.88	85.4
10-52100-111 OVERTIME	3,189.05	92,914.15	100,000.00	7,085.85	92.9
10-52100-116 HOLIDAY PAY	.00	2,338.56	36,807.00	34,468.44	6.4
10-52100-117 HEALTH INS BUYOUT	.00	4,366.67	7,366.67	3,000.00	59.3
10-52100-118 SHIFT DIFFERENTIAL PAY	150.00	2,428.75	7,000.00	4,571.25	34.7
10-52100-119 DENTAL INS BUYOUT	.00	.00	87.00	87.00	.0
10-52100-150 WRS EMPLOYER	7,431.52	88,526.40	121,680.00	33,153.60	72.8
10-52100-151 SOCIAL SECURITY	5,761.39	66,786.88	85,898.00	19,111.12	77.8
10-52100-152 LIFE INSURANCE	80.31	1,233.14	2,267.00	1,033.86	54.4
10-52100-153 HEALTH INSURANCE	14,286.22	152,045.14	251,113.33	99,068.19	60.6
10-52100-154 DENTAL INSURANCE	172.08	2,131.55	3,871.00	1,739.45	55.1
10-52100-180 RECRUITMENT	.00	21,762.23	21,762.23	.00	100.0
10-52100-209 HOC FEES	342.64	1,141.17	1,141.17	.00	100.0
10-52100-210 CONTRACT SERVICES	.00	33,129.30	33,509.58	380.28	98.9
10-52100-213 LEGAL - LABOR NEGOTIATIONS	.00	6,892.00	6,892.00	.00	100.0
10-52100-215 MADACC	.00	1,133.76	1,160.00	26.24	97.7
10-52100-221 COMMUNICATIONS EXPENSE	58.46	3,615.57	5,445.00	1,829.43	66.4
10-52100-225 POLICE COMPUTER SUPPORT	467.50	3,910.69	5,400.00	1,489.31	72.4
10-52100-230 MATERIALS & SUPPLIES	91.40	7,981.72	9,861.88	1,880.16	80.9
10-52100-231 VEHICLE MAINTENANCE	515.16	6,717.30	8,000.00	1,282.70	84.0
10-52100-310 OFFICE SUPPLIES	16.85	909.78	1,500.00	590.22	60.7
10-52100-311 POSTAGE	.00	499.65	500.00	.35	99.9
10-52100-321 DUES & SUBSCRIPTIONS	.00	892.14	1,352.00	459.86	66.0
10-52100-322 TRAINING, SAFETY & CERTS	299.50	3,358.28	3,675.00	316.72	91.4
10-52100-323 AMMUNITION	.00	689.98	1,500.00	810.02	46.0
10-52100-330 CLOTHING/EMPLOYEE EXPENSES	.00	9,484.86	10,050.00	565.14	94.4
10-52100-333 MEDICAL SUPPLIES	.00	318.41	1,000.00	681.59	31.8
10-52100-340 FUEL MAINTENANCE/MOTOR/LUBE	4,062.88	21,309.15	23,988.12	2,678.97	88.8
10-52100-350 EQUIPMENT REPLACEMENT	.00	46,534.15	104,100.00	57,565.85	44.7
10-52100-518 POLICE PROFESSIONAL LIABILITY	.00	13,709.82	15,862.00	2,152.18	86.4
10-52100-519 GASB 45 OBLIGATIONS	.00	25.00	25.00	.00	100.0
10-52100-521 GASB-OPEB STUDY	.00	.00	3,000.00	3,000.00	.0
TOTAL POLICE	90,991.86	1,390,491.34	1,804,847.00	414,355.66	77.0
<u>BUILDING INSPECTION</u>					
10-52400-110 SALARIES FT	.00	20,000.00	20,000.00	.00	100.0
10-52400-250 BUILDING INSPECTIONS	.00	36,095.84	43,650.00	7,554.16	82.7
TOTAL BUILDING INSPECTION	.00	56,095.84	63,650.00	7,554.16	88.1

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT OF PUBLIC WORKS</u>					
10-53000-110 SALARIES FT	17,565.55	301,586.82	327,782.00	26,195.18	92.0
10-53000-111 OVERTIME	42.09	2,213.98	5,006.00	2,792.02	44.2
10-53000-112 SALARIES PT	2,584.55	14,267.53	17,556.00	3,288.47	81.3
10-53000-117 HEALTH INSURANCE BUYOUT	.00	.00	1,450.00	1,450.00	.0
10-53000-119 DENTAL INS BUYOUT	.00	163.35	164.00	.65	99.6
10-53000-150 WRS EMPLOYER	1,282.12	18,383.72	21,304.00	2,920.28	86.3
10-53000-151 SOCIAL SECURITY	1,395.30	21,724.54	25,727.00	4,002.46	84.4
10-53000-152 LIFE INSURANCE	49.66	788.30	789.00	.70	99.9
10-53000-153 HEALTH INSURANCE	7,105.75	89,652.44	108,745.00	19,092.56	82.4
10-53000-154 DENTAL INSURANCE	117.60	1,360.60	1,803.00	442.40	75.5
10-53000-200 FACILITY MAINTENANCE/SUPPLIES	272.68	19,190.71	20,000.00	809.29	96.0
10-53000-201 CLEANING SERVICES	1,155.80	11,701.89	11,500.00	-201.89	101.8
10-53000-202 HVAC MAINTENANCE	.00	2,425.32	4,200.00	1,774.68	57.8
10-53000-210 CONTRACT SERVICES	.00	29,211.73	32,304.00	3,092.27	90.4
10-53000-220 UTILITY EXPENSES	.00	34,934.71	62,000.00	27,065.29	56.4
10-53000-221 COMMUNICATIONS EXPENSE	.24	2,452.34	3,252.00	799.66	75.4
10-53000-230 MATERIALS & SUPPLIES	119.97	5,139.98	5,150.00	10.02	99.8
10-53000-231 VEHICLE MAINTENANCE	494.38	22,946.68	35,600.00	12,653.32	64.5
10-53000-233 TOOLS	18.51	2,025.82	2,500.00	474.18	81.0
10-53000-310 OFFICE SUPPLIES	.00	127.15	150.00	22.85	84.8
10-53000-321 DUES & SUBSCRIPTIONS	.00	736.14	1,035.00	298.86	71.1
10-53000-322 TRAINING, SAFETY & CERTS	7.00	3,678.51	4,000.00	321.49	92.0
10-53000-330 CLOTHING/EMPLOYEE EXPENSES	.00	2,050.95	2,400.00	349.05	85.5
10-53000-334 SALT/SAND/ICE REMOVAL	212.88	16,348.93	30,780.00	14,431.07	53.1
10-53000-340 FUEL MAINTENANCE/MOTOR/LUBE	929.01	21,087.11	27,000.00	5,912.89	78.1
10-53000-360 EQUIPMENT RENTAL - GEN FUND	.00	2,756.00	3,600.00	844.00	76.6
10-53000-370 TIPPING FEES	.00	42,633.33	65,000.00	22,366.67	65.6
10-53000-377 YARD WASTE	.00	.00	7,000.00	7,000.00	.0
10-53000-400 ASPHALT MAINTENANCE & REPAIRS	.00	532.46	1,700.00	1,167.54	31.3
10-53000-401 CRACK SEALING & STRIPING	1,750.00	3,625.00	5,600.00	1,975.00	64.7
10-53000-450 SIGNAGE & TRAFFIC SAFETY	.00	340.28	2,000.00	1,659.72	17.0
10-53000-460 FORESTRY/LANDSCAPE MAINTENAN	65.54	1,732.27	5,000.00	3,267.73	34.7
10-53000-465 TREE DISEASE MITIGATION	.00	4,290.00	25,000.00	20,710.00	17.2
10-53000-590 ANIMAL MANAGEMENT PROGRAM	.00	.00	1,200.00	1,200.00	.0
TOTAL DEPARTMENT OF PUBLIC WO	35,168.15	680,108.59	868,297.00	188,188.41	78.3
<u>PARKS</u>					
10-55200-110 SALARIES FT	400.00	4,200.00	5,200.00	1,000.00	80.8
10-55200-151 SOCIAL SECURITY	30.60	321.30	398.00	76.70	80.7
10-55200-230 MATERIALS & SUPPLIES	42.61	983.94	2,000.00	1,016.06	49.2
10-55200-235 COMMUNITY EVENTS	.00	649.20	.00	-649.20	.0
10-55200-435 BASEBALL FIELD	29.99	29.99	250.00	220.01	12.0
TOTAL PARKS	503.20	6,184.43	7,848.00	1,663.57	78.8

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 59223</u>					
10-59223-900 TRANSFER OUT	.00	20,000.00	20,000.00	.00	100.0
TOTAL DEPARTMENT 59223	.00	20,000.00	20,000.00	.00	100.0
<u>DEPARTMENT 59242</u>					
10-59242-900 TRANSFER OUT	.00	339,446.72	339,446.72	.00	100.0
TOTAL DEPARTMENT 59242	.00	339,446.72	339,446.72	.00	100.0
TOTAL FUND EXPENDITURES	173,103.47	3,130,804.94	3,892,155.72	761,350.78	80.4
NET REVENUE OVER EXPENDITURES	73,795.27-	551,352.16	339,446.72-	-890,798.88	162.4

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC CHARGES FOR SERVICES</u>					
20-46210 INTERGOVERNMENTAL GRANTS	.00	.00	75,000.00	75,000.00	.0
20-46410 RESIDENTIAL SEWER	.00	767,520.00	770,880.00	3,360.00	99.6
20-46420 COMMERCIAL SEWER	.00	106,044.99	141,418.00	35,373.01	75.0
20-46430 SEWER CONNECTION FEE	.00	7,500.00	.00	-7,500.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	.00	881,064.99	987,298.00	106,233.01	89.2
<u>MISCELLANEOUS REVENUE</u>					
20-48100 INTEREST	58.74	901.14	.00	-901.14	.0
20-48260 INSURANCE AWARDS/DIVIDENDS	.00	1,746.38	.00	-1,746.38	.0
TOTAL MISCELLANEOUS REVENUE	58.74	2,647.52	.00	-2,647.52	.0
TOTAL FUND REVENUE	58.74	883,712.51	987,298.00	103,585.49	89.5

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL SEWER</u>					
20-51000-110 SALARIES FT	11,423.52	114,242.57	136,884.00	22,641.43	83.5
20-51000-111 OVERTIME	.00	399.86	400.00	.14	100.0
20-51000-117 HEALTH INS BUYOUT	.00	350.00	350.00	.00	100.0
20-51000-119 DENTAL INS BUYOUT	.00	40.00	40.00	.00	100.0
20-51000-150 WRS EMPLOYER	410.95	5,937.30	9,232.00	3,294.70	64.3
20-51000-151 SOCIAL SECURITY	348.70	6,494.60	10,571.00	4,076.40	61.4
20-51000-152 LIFE INSURANCE	15.01	209.78	248.00	38.22	84.6
20-51000-153 HEALTH INSURANCE	987.02	15,738.64	31,046.00	15,307.36	50.7
20-51000-154 DENTAL INSURANCE	16.24	259.42	587.00	327.58	44.2
20-51000-210 MMSD USAGE CHARGES	.00	197,364.40	241,534.00	44,169.60	81.7
20-51000-212 CONTRACT SERVICES	.00	3,860.98	5,846.00	1,985.02	66.0
20-51000-214 AUDIT SERVICES	.00	3,500.00	3,500.00	.00	100.0
20-51000-216 ENGINEERING	.00	40,772.05	33,465.00	-7,307.05	121.8
20-51000-220 UTILITY EXPENSES	.00	4,452.85	7,000.00	2,547.15	63.6
20-51000-221 COMMUNICATIONS EXPENSE	.00	227.15	750.00	522.85	30.3
20-51000-226 BENEFIT ADMINISTRATIVE FEES	19.50	204.93	170.00	-34.93	120.6
20-51000-230 MATERIALS & SUPPLIES	1,500.00	7,962.31	7,132.00	-830.31	111.6
20-51000-232 LIFT STATION MAINTENANCE	.00	16,354.16	21,707.00	5,352.84	75.3
20-51000-233 TOOLS	.00	.00	3,500.00	3,500.00	.0
20-51000-234 DIGGERS	.00	.00	2,130.00	2,130.00	.0
20-51000-311 POSTAGE	.00	400.00	400.00	.00	100.0
20-51000-322 TRAINING, SAFETY & CERTS	.00	828.68	3,000.00	2,171.32	27.6
20-51000-340 FUEL MAINTENANCE/MOTOR/LUBE	.00	3,200.00	3,200.00	.00	100.0
20-51000-350 EQUIPMENT REPLACEMENT	.00	65,630.82	67,803.00	2,172.18	96.8
20-51000-360 EQUIPMENT RENTAL - GEN FUND	.00	15,000.00	15,000.00	.00	100.0
20-51000-510 GENERAL LIABILITY	.00	2,896.07	3,351.00	454.93	86.4
20-51000-513 WORKERS COMPENSATION	.00	1,916.00	1,916.00	.00	100.0
20-51000-515 COMMERCIAL CRIME POLICY	.00	108.87	144.00	35.13	75.6
20-51000-516 PROPERTY INSURANCE	.00	2,744.39	3,071.00	326.61	89.4
20-51000-813 INFRASTRUCTURE & REPAIRS	.00	48,901.65	54,230.00	5,328.35	90.2
TOTAL GENERAL SEWER	14,720.94	559,997.48	668,207.00	108,209.52	83.8
<u>DEPRECIATION</u>					
20-53000-700 DEPRECIATION	.00	.00	5,341.00	5,341.00	.0
TOTAL DEPRECIATION	.00	.00	5,341.00	5,341.00	.0
<u>DEBT</u>					
20-58100-617 PRINCIPAL REDEMPTION - CWFL	.00	.00	75,334.00	75,334.00	.0
20-58100-618 PRINCIPAL REDEMPTION - BOND	.00	.00	213,686.00	213,686.00	.0
20-58100-621 INTEREST - BOND	.00	27,211.96	34,262.00	7,050.04	79.4
20-58100-626 INTEREST-CLEAN WATER FUND LOA	.00	12,501.21	12,501.00	-.21	100.0
TOTAL DEBT	.00	39,713.17	335,783.00	296,069.83	11.8

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>AMORTIZATION OF DEBT</u>						
20-58291-226	BOND ISSUANCE FEES	.00	27,001.46	27,001.00	-.46	100.0
	TOTAL AMORTIZATION OF DEBT	.00	27,001.46	27,001.00	-.46	100.0
<u>DEPARTMENT 59240</u>						
20-59240-900	TRANSFER OUT	.00	131,458.00	131,458.00	.00	100.0
	TOTAL DEPARTMENT 59240	.00	131,458.00	131,458.00	.00	100.0
	TOTAL FUND EXPENDITURES	14,720.94	758,170.11	1,167,790.00	409,619.89	64.9
	NET REVENUE OVER EXPENDITURES	14,662.20-	125,542.40	180,492.00-	-306,034.40	69.6

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
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22-43210 INTERGOVERNMENTAL GRANTS	.00	80,000.00	80,000.00	.00	100.0
TOTAL SOURCE 43	.00	80,000.00	80,000.00	.00	100.0
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PUBLIC CHARGES FOR SERVICES					
22-46405 RESIDENTIAL STORMWATER	.00	353,789.00	353,567.00	-222.00	100.1
22-46425 COMMERCIAL STORMWATER	.00	102,045.08	139,442.00	37,396.92	73.2
22-46430 RIGHT-OF-WAY MANAGEMENT	.00	22,580.00	23,480.00	900.00	96.2
22-46435 STORMWATER MANAGEMENT	200.00	200.00	.00	-200.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	200.00	478,614.08	516,489.00	37,874.92	92.7
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OTHER FINANCING SOURCES					
22-49100 PROCEEDS OF LONG-TERM DEBT	.00	455,000.00	455,000.00	.00	100.0
22-49120 PROCEEDS OF PREMIUM	.00	2,356.70	2,357.00	.30	100.0
TOTAL OTHER FINANCING SOURCES	.00	457,356.70	457,357.00	.30	100.0
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TOTAL FUND REVENUE	200.00	1,015,970.78	1,053,846.00	37,875.22	96.4

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
22-53000-110 SALARIES FT	6,867.34	50,351.58	53,768.00	3,416.42	93.7
22-53000-111 OVERTIME	.00	84.18	750.00	665.82	11.2
22-53000-112 SALARIES PT	388.48	9,073.15	9,400.00	326.85	96.5
22-53000-117 HEALTH INS BUYOUT	.00	300.00	300.00	.00	100.0
22-53000-119 DENTAL INS BUYOUT	.00	33.00	33.00	.00	100.0
22-53000-150 WRS EMPLOYER	250.34	2,762.64	4,293.00	1,530.36	64.4
22-53000-151 SOCIAL SECURITY	266.31	3,520.31	4,927.00	1,406.69	71.5
22-53000-152 LIFE INSURANCE	5.93	113.20	125.00	11.80	90.6
22-53000-153 HEALTH INSURANCE	1,558.78	9,747.25	22,981.00	13,233.75	42.4
22-53000-154 DENTAL INSURANCE	25.79	161.12	380.00	218.88	42.4
22-53000-210 CONTRACT SERVICES	.00	1,133.11	365.00	-768.11	310.4
22-53000-214 AUDIT SERVICES	.00	1,594.00	1,594.00	.00	100.0
22-53000-216 ENGINEERING	5,159.50	27,455.30	51,008.00	23,552.70	53.8
22-53000-220 UTILITY EXPENSES	500.00	1,998.67	2,400.00	401.33	83.3
22-53000-221 COMMUNICATIONS EXPENSE	.00	295.61	500.00	204.39	59.1
22-53000-226 BOND ISSUANCE FEES	19.50	12,249.69	12,215.00	-34.69	100.3
22-53000-230 MATERIALS & SUPPLIES	.00	3,309.21	3,809.00	499.79	86.9
22-53000-327 CULVERT MATERIALS	.00	16,319.56	16,319.56	.00	100.0
22-53000-328 LANDSCAPING MATERIALS	404.00	4,029.05	9,392.00	5,362.95	42.9
22-53000-329 DITCH MAINTENANCE	.00	1,493.36	20,392.00	18,898.64	7.3
22-53000-340 FUEL MAINTENANCE/MOTOR/LUBE	.00	2,500.00	2,500.00	.00	100.0
22-53000-342 CONSTRUCTION MATERIALS	.00	38,027.71	98,173.00	60,145.29	38.7
22-53000-350 EQUIPMENT REPLACEMENT	.00	18,726.87	28,230.00	9,503.13	66.3
22-53000-360 EQUIPMENT RENTAL - GEN FUND	.00	10,000.00	10,000.00	.00	100.0
22-53000-410 STORMWATER MANAGEMENT	.00	.00	245,756.00	245,756.00	.0
22-53000-801 CAPITAL PROJECTS	.00	209,905.93	.00	-209,905.93	.0
TOTAL DEPARTMENT 53000	15,445.97	425,184.50	599,610.56	174,426.06	70.9
TRANSFER TO OTHER FUND					
22-59200-900 TRANSFER OUT	.00	250,064.00	250,064.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	250,064.00	250,064.00	.00	100.0
TOTAL FUND EXPENDITURES	15,445.97	675,248.50	849,674.56	174,426.06	79.5
NET REVENUE OVER EXPENDITURES	15,245.97-	340,722.28	204,171.44	-136,550.84	166.9

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

COMM DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
23-48200 MISCELLANEOUS REVENUE	.00	25,000.00	25,000.00	.00	100.0
23-48210 PROJECT FEES	.00	25,000.00	25,000.00	.00	100.0
TOTAL SOURCE 48	.00	50,000.00	50,000.00	.00	100.0
 SOURCE 49					
23-49210 TRANSFER FROM GENERAL FUND	.00	20,000.00	20,000.00	.00	100.0
TOTAL SOURCE 49	.00	20,000.00	20,000.00	.00	100.0
 TOTAL FUND REVENUE	 .00	 70,000.00	 70,000.00	 .00	 100.0

VILLAGE OF BAYSIDE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

COMM DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
23-51000-230 PROFESSIONAL SERVICES	1,418.00	65,365.00	70,000.00	4,635.00	93.4
TOTAL DEPARTMENT 51000	1,418.00	65,365.00	70,000.00	4,635.00	93.4
TOTAL FUND EXPENDITURES	1,418.00	65,365.00	70,000.00	4,635.00	93.4
NET REVENUE OVER EXPENDITURES	1,418.00-	4,635.00	.00	-4,635.00	.0

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
26-41100 PROPERTY TAXES	.00	281,484.00	281,484.00	.00	100.0
TOTAL TAXES	.00	281,484.00	281,484.00	.00	100.0
<u>INTERGOVERNMENT REVENUE</u>					
26-47130 DISPATCH OPERATIONAL REVENUE	.00	1,985,195.80	1,970,149.00	-15,046.80	100.8
26-47135 RMS ADMINISTRATOR	.00	16,428.12	.00	-16,428.12	.0
TOTAL INTERGOVERNMENT REVENUE	.00	2,001,623.92	1,970,149.00	-31,474.92	101.6
<u>MISCELLANEOUS REVENUE</u>					
26-48100 CONSOLIDATED SERVICE BILLINGS	12,780.39	63,458.17	65,977.00	2,518.83	96.2
TOTAL MISCELLANEOUS REVENUE	12,780.39	63,458.17	65,977.00	2,518.83	96.2
TOTAL FUND REVENUE	12,780.39	2,346,566.09	2,317,610.00	-28,956.09	101.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC SAFETY COMMUNICATIONS</u>					
26-51000-110 SALARIES	85,356.55	961,004.28	1,193,642.00	232,637.72	80.5
26-51000-111 OVERTIME	12,322.89	95,499.34	95,277.00	-222.34	100.2
26-51000-116 HOLIDAY PAY	917.23	8,202.83	29,816.00	21,613.17	27.5
26-51000-117 HEALTH INS BUYOUT	541.66	6,791.61	12,000.00	5,208.39	56.6
26-51000-119 DENTAL INS BUYOUT	21.78	482.79	1,394.00	911.21	34.6
26-51000-150 WRS EMPLOYER	6,397.78	67,815.60	88,436.00	20,620.40	76.7
26-51000-151 SOCIAL SECURITY	7,281.79	78,685.95	101,999.00	23,313.05	77.1
26-51000-152 LIFE INSURANCE	118.56	1,543.80	1,896.00	352.20	81.4
26-51000-153 HEALTH INSURANCE	18,688.52	236,714.65	270,632.00	33,917.35	87.5
26-51000-154 DENTAL INSURANCE	363.00	3,476.40	3,877.00	400.60	89.7
26-51000-180 RECRUITMENT	.00	1,931.29	2,252.00	320.71	85.8
26-51000-200 BUILDING MAINTENANCE/SUPPLIES	.00	8,454.42	14,255.00	5,800.58	59.3
26-51000-201 CLEANING SERVICES	561.00	6,631.67	7,754.00	1,122.33	85.5
26-51000-210 CONTRACT SERVICES	.00	23,176.24	23,572.00	395.76	98.3
26-51000-213 LABOR LEGAL SERVICES	.00	1,445.50	1,446.00	.50	100.0
26-51000-214 AUDIT SERVICES	.00	1,594.00	1,594.00	.00	100.0
26-51000-216 LICENSING & MAINTENANCE	3,159.70	123,390.11	134,421.00	11,030.89	91.8
26-51000-220 UTILITIES	.00	18,822.61	28,000.00	9,177.39	67.2
26-51000-221 COMMUNICATIONS EXPENSE	2,164.00	87,562.31	114,388.00	26,825.69	76.6
26-51000-225 COMPUTER SERVICES	.00	26,662.75	46,593.00	19,930.25	57.2
26-51000-226 BENEFIT ADMINISTRATIVE FEES	45.50	703.15	1,700.00	996.85	41.4
26-51000-230 MATERIALS & SUPPLIES	8.99	5,314.89	5,600.00	285.11	94.9
26-51000-310 OFFICE SUPPLIES	145.58	549.62	1,800.00	1,250.38	30.5
26-51000-311 POSTAGE	.00	406.70	500.00	93.30	81.3
26-51000-321 DUES & SUBSCRIPTIONS	87.98	145.13	500.00	354.87	29.0
26-51000-322 TRAINING, SAFETY & CERTS	74.37	4,846.32	6,103.00	1,256.68	79.4
26-51000-350 EQUIPMENT REPLACEMENT	.00	4,408.50	4,700.00	291.50	93.8
26-51000-351 EQUIPMENT MAINTENANCE	.00	138,599.61	213,425.00	74,825.39	64.9
26-51000-500 CONTINGENCY	.00	.00	5,000.00	5,000.00	.0
26-51000-510 GENERAL LIABILITY	.00	5,432.53	7,285.00	1,852.47	74.6
26-51000-513 WORKERS COMPENSATION	.00	2,896.00	2,896.00	.00	100.0
26-51000-515 COMMERCIAL CRIME POLICY	.00	791.67	1,049.00	257.33	75.5
26-51000-516 PROPERTY INSURANCE	.00	3,212.80	3,621.00	408.20	88.7
TOTAL PUBLIC SAFETY COMMUNIC	138,256.88	1,927,195.07	2,427,423.00	500,227.93	79.4
<u>TRANSFER TO OTHER FUND</u>					
26-59217-900 ADMINISTRATIVE (DISPATCH)	.00	92,435.00	92,435.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	92,435.00	92,435.00	.00	100.0
TOTAL FUND EXPENDITURES	138,256.88	2,019,630.07	2,519,858.00	500,227.93	80.2
NET REVENUE OVER EXPENDITURES	125,476.49-	326,936.02	202,248.00-	-529,184.02	161.7

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

CONSOLIDATED SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
28-41110	.00	27,697.00	27,697.00	.00	100.0
28-41120	.00	174,149.00	174,149.00	.00	100.0
28-41130	.00	842,575.00	842,575.00	.00	100.0
TOTAL TAXES	.00	1,044,421.00	1,044,421.00	.00	100.0
<u>INTERGOVERNMENTAL</u>					
28-43520	.00	20,977.46	20,948.00	-29.46	100.1
TOTAL INTERGOVERNMENTAL	.00	20,977.46	20,948.00	-29.46	100.1
TOTAL FUND REVENUE	.00	1,065,398.46	1,065,369.00	-29.46	100.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

CONSOLIDATED SERVICES FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>HEALTH DEPARTMENT</u>					
28-51000-217 PUBLIC HEALTH SERVICES	6,924.25	27,697.00	27,697.00	.00	100.0
TOTAL HEALTH DEPARTMENT	6,924.25	27,697.00	27,697.00	.00	100.0
<u>NORTH SHORE FIRE & RESCUE</u>					
28-52200-224 NORTH SHORE FIRE DEPT	.00	804,796.00	804,794.00	-2.00	100.0
28-52200-228 NORTH SHORE FIRE CAPITAL	.00	37,782.00	37,781.00	-1.00	100.0
28-52200-376 FIRE INSURANCE DUES	.00	20,977.46	20,948.00	-29.46	100.1
TOTAL NORTH SHORE FIRE & RESCU	.00	863,555.46	863,523.00	-32.46	100.0
<u>LIBRARY</u>					
28-55100-225 CAPITAL	.00	8,223.02	20,787.00	12,563.98	39.6
28-55100-227 NORTH SHORE LIBRARY	.00	127,750.74	153,362.00	25,611.26	83.3
TOTAL LIBRARY	.00	135,973.76	174,149.00	38,175.24	78.1
TOTAL FUND EXPENDITURES	6,924.25	1,027,226.22	1,065,369.00	38,142.78	96.4
NET REVENUE OVER EXPENDITURES	6,924.25-	38,172.24	.00	-38,172.24	.0

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
30-41100	PROPERTY TAXES	.00	737,894.00	737,894.00	.00	100.0
	TOTAL TAXES	.00	737,894.00	737,894.00	.00	100.0
<u>LICENSES & PERMITS</u>						
30-44350	CELL TOWER FEES	.00	19,109.32	21,716.00	2,606.68	88.0
	TOTAL LICENSES & PERMITS	.00	19,109.32	21,716.00	2,606.68	88.0
<u>INTERGOVERNMENT REVENUE</u>						
30-47100	RIVER HILLS REVENUE-DISPATCH	.00	3,126.25	21,253.00	18,126.75	14.7
30-47111	FOX POINT REVENUE	.00	2,727.50	15,455.00	12,727.50	17.7
30-47115	B SERIES ADMIN FEE	.00	18,792.00	18,792.00	.00	100.0
	TOTAL INTERGOVERNMENT REVENUE	.00	24,645.75	55,500.00	30,854.25	44.4
<u>MISCELLANEOUS REVENUE</u>						
30-48300	NSFD	.00	178,195.00	178,195.00	.00	100.0
	TOTAL MISCELLANEOUS REVENUE	.00	178,195.00	178,195.00	.00	100.0
<u>OTHER FINANCING SOURCES</u>						
30-49120	PROCEEDS OF PREMIUM	.00	36,580.47	.00	-36,580.47	.0
30-49250	TRANSFER FROM STORMWATER FUN	.00	250,064.00	250,064.00	.00	100.0
	TOTAL OTHER FINANCING SOURCES	.00	286,644.47	250,064.00	-36,580.47	114.6
	TOTAL FUND REVENUE	.00	1,246,488.54	1,243,369.00	-3,119.54	100.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEBT</u>					
30-58100-215 MADACC	.00	2,583.18	2,583.00	-.18	100.0
30-58100-226 BENEFIT ADMINISTRATIVE FEES	.00	1,100.00	700.00	-400.00	157.1
30-58100-611 NSFD STATION #5	.00	160,000.00	160,000.00	.00	100.0
30-58100-612 FOX POINT/RIVER HILLS DISPATCH	.00	5,853.75	36,708.00	30,854.25	16.0
30-58100-614 UNFUNDED LIABILITY PRINCIPAL	.00	20,000.00	20,000.00	.00	100.0
30-58100-618 PRINCIPAL- 2014 BOND	.00	156,314.00	856,314.00	700,000.00	18.3
30-58100-621 INTEREST - BOND	.00	143,279.31	205,832.00	62,552.69	69.6
30-58100-623 UNFUNDED LIABILITY INTEREST	.00	7,825.55	7,826.00	.45	100.0
TOTAL DEBT	.00	496,955.79	1,289,963.00	793,007.21	38.5
TOTAL FUND EXPENDITURES	.00	496,955.79	1,289,963.00	793,007.21	38.5
NET REVENUE OVER EXPENDITURES	.00	749,532.75	46,594.00-	-796,126.75	1608.7

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>INTERGOVERNMENTAL</u>					
40-43210 INTERGOVERNMENTAL GRANTS	.00	377.50	.00	-377.50	.0
40-43215 POLICE REVENUE	.00	5,000.00	.00	-5,000.00	.0
TOTAL INTERGOVERNMENTAL	.00	5,377.50	.00	-5,377.50	.0
<u>OTHER FINANCING SOURCES</u>					
40-49220 TRANSFER FROM SEWER FUND	.00	131,458.00	131,458.00	.00	100.0
TOTAL OTHER FINANCING SOURCES	.00	131,458.00	131,458.00	.00	100.0
TOTAL FUND REVENUE	.00	136,835.50	131,458.00	-5,377.50	104.1

VILLAGE OF BAYSIDE
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
40-91000-804 DPS - CAPITAL EQUIPMENT	30,236.00	96,158.50	165,242.00	69,083.50	58.2
TOTAL CAPITAL PROJECTS	30,236.00	96,158.50	165,242.00	69,083.50	58.2
TOTAL FUND EXPENDITURES	30,236.00	96,158.50	165,242.00	69,083.50	58.2
NET REVENUE OVER EXPENDITURES	30,236.00-	40,677.00	33,784.00-	-74,461.00	120.4

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
41-41100	PROPERTY TAXES	.00	2,780.00	2,780.00	.00	100.0
	TOTAL TAXES	.00	2,780.00	2,780.00	.00	100.0
<u>INTERGOVERNMENTAL</u>						
41-43540	STATE TRANSPORTATION AID	.00	64,440.00	64,440.00	.00	100.0
41-43545	STH 32 CONNECTING HIGHWAY AI	.00	93.00	93.00	.00	100.0
	TOTAL INTERGOVERNMENTAL	.00	64,533.00	64,533.00	.00	100.0
<u>PUBLIC CHARGES FOR SERVICES</u>						
41-46320	GARBAGE CONTAINER & FEES	65.00	640.00	.00	-640.00	.0
	TOTAL PUBLIC CHARGES FOR SERVI	65.00	640.00	.00	-640.00	.0
<u>MISCELLANEOUS REVENUE</u>						
41-48100	INTEREST	.00	.16	.00	-.16	.0
41-48260	INSURANCE AWARDS/DIVIDENDS	.00	22,365.00	.00	-22,365.00	.0
	TOTAL MISCELLANEOUS REVENUE	.00	22,365.16	.00	-22,365.16	.0
<u>OTHER FINANCING SOURCES</u>						
41-49100	PROCEEDS OF LONG-TERM DEBT	.00	965,000.00	965,000.00	.00	100.0
41-49120	PROCEEDS OF PREMIUM	.00	2,028.75	2,029.00	.25	100.0
	TOTAL OTHER FINANCING SOURCES	.00	967,028.75	967,029.00	.25	100.0
	TOTAL FUND REVENUE	65.00	1,057,346.91	1,034,342.00	-23,004.91	102.2

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>CAPITAL PROJECTS</u>						
41-91000-226	BENEFIT ADMINISTRATIVE FEES	.00	25,545.51	25,546.00	.49	100.0
41-91000-803	DPW - CAPITAL EQUIPMENT	.00	36,371.05	330,117.00	293,745.95	11.0
41-91000-813	ROAD CONSTRUCTION/PAVING	6,972.00	11,432.26	344,193.00	332,760.74	3.3
	TOTAL CAPITAL PROJECTS	<u>6,972.00</u>	<u>73,348.82</u>	<u>699,856.00</u>	<u>626,507.18</u>	<u>10.5</u>
	TOTAL FUND EXPENDITURES	<u>6,972.00</u>	<u>73,348.82</u>	<u>699,856.00</u>	<u>626,507.18</u>	<u>10.5</u>
	NET REVENUE OVER EXPENDITURES	<u>6,907.00-</u>	<u>983,998.09</u>	<u>334,486.00</u>	<u>-649,512.09</u>	<u>294.2</u>

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>SOURCE 46</u>					
42-46740 COMMUNITY EVENT DONATIONS	.00	23,994.00	10,000.00	-13,994.00	239.9
TOTAL SOURCE 46	.00	23,994.00	10,000.00	-13,994.00	239.9
<u>OTHER FINANCING SOURCES</u>					
42-49210 TRANSFER FROM GENERAL FUND	.00	339,446.72	339,446.72	.00	100.0
TOTAL OTHER FINANCING SOURCES	.00	339,446.72	339,446.72	.00	100.0
TOTAL FUND REVENUE	.00	363,440.72	349,446.72	-13,994.00	104.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
42-91000-235 COMMUNITY EVENTS	18.35	21,155.87	22,337.00	1,181.13	94.7
42-91000-519 GASB 45 OBLIGATIONS	6,915.06	106,713.10	66,180.00	-40,533.10	161.3
42-91000-824 CAPITAL EQUIPMENT	1,000.00	1,000.00	8,200.00	7,200.00	12.2
TOTAL CAPITAL PROJECTS	7,933.41	128,868.97	96,717.00	-32,151.97	133.2
TOTAL FUND EXPENDITURES	7,933.41	128,868.97	96,717.00	-32,151.97	133.2
NET REVENUE OVER EXPENDITURES	7,933.41-	234,571.75	252,729.72	18,157.97	92.8

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>SOURCE 41</u>					
46-41100 PROPERTY TAXES	.00	17,997.00	17,997.00	.00	100.0
TOTAL SOURCE 41	.00	17,997.00	17,997.00	.00	100.0
<u>INTERGOVERNMENTAL REVENUE</u>					
46-47110 DISPATCH CAPITAL REVENUE	.00	125,965.51	125,966.00	.49	100.0
TOTAL INTERGOVERNMENTAL REVE	.00	125,965.51	125,966.00	.49	100.0
TOTAL FUND REVENUE	.00	143,962.51	143,963.00	.49	100.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 11 MONTHS ENDING NOVEMBER 30, 2018

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 91000</u>					
46-91000-815 DISPATCH CAPITAL TECHNOLOGY	.00	2,438.45	205,500.00	203,061.55	1.2
TOTAL DEPARTMENT 91000	.00	2,438.45	205,500.00	203,061.55	1.2
TOTAL FUND EXPENDITURES	.00	2,438.45	205,500.00	203,061.55	1.2
NET REVENUE OVER EXPENDITURES	.00	141,524.06	61,537.00-	-203,061.06	230.0

VA3c

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

ORDINANCE NO: 18- _____

**An Ordinance to Amend Section 5-34(b) of the Municipal Code
With Regard to Investigations for Applications for Alcohol Operators License**

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

Section One: Section 5-34(b) of the Municipal Code is hereby amended to delete the phrase "Photographing; and fingerprinting;" from the title of the Section and to further delete the sentence stating "The police department shall photograph and fingerprint the applicant except if the applicant is seeking a renewal of the license, no photograph or fingerprinting shall be necessary."

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 ____ day of _____, 2018.

VILLAGE OF BAYSIDE

Samuel D. Dickman, Village President

Lynn A. Galyardt, Director of Finance and
Administration/Village Clerk

Other Post-Employment Benefits Report

Since July of 2004 the Governmental Accounting Standards Board (GASB) has required government employers to provide documentation of post-employment benefits in their annual financial statements. An Other Post-Employment Benefits (OPEB) study is required every three years, if the liability is large enough to be considered material/reportable (\$100,000 or more) to the auditors.

The Villages OPEB valuation in 2014, based off of GASB Statement 45, stated a total liability of \$193,143. Valuation methods have changed since that study and the current valuation report, based off of GASB Statement 75, shows the liability is only \$28,126. The \$28,126 is not an annual reportable amount it is the total amount.

The \$28,126 value is the implicit rate between what retirees pay for health insurance premiums through the Villages Health Insurance Plan and what the actual expected costs of their premium should be because of their age. This is explained in detail on page 5 of the Actuarial Valuation Report.

With the current value of the liability being only \$28,126 and with the value being reduced further due to the 2018 Police Department retirements, Village auditor Wendi Unger has stated the Village will not be required to continue to have studies done in the future.

Village of Bayside

Other Postemployment Benefits

Actuarial Valuation Report

As of January, 2018

November 15, 2018

**Actuarial & Health Care Solutions, LLC
Richard J. Marchel, FSA, MAAA
Home Office: 11520 N. Port Washington Road, Suite 101B
Mequon, WI 53092
(262) 408-5101**

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Introduction

The Village of Bayside (the Village) has requested an actuarial valuation in order to comply with the Governmental Accounting Standards Board's (GASB) Statement 75 "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions (OPEB)".

The total liability shown in this report is based on an actuarial valuation performed as of January 1, 2018, with roll forward to December 31, 2018 and a measurement date of December 31, 2018. This valuation is for the postemployment medical insurance benefits offered to retired employees of the Village of Bayside. The primary results of the valuation include the total OPEB liability as defined by GASB 75.

This report excludes the Village's liability for unused sick leave at retirement. The value of unused sick leave may be used to pay the retiree's share of health insurance costs after retirement. The value of the sick leave is considered a termination payment, which should be accounted for as a compensated absence under GASB Statement 16. The liability also includes an amount for the excise tax (Cadillac Tax) that will begin in 2022.

The actuarial computations included in this report were prepared solely to provide sufficient information for the Village to comply with the GASB 75 accounting requirements. Computations for other purposes may differ significantly from the results shown in this report. Use of information provided in this report may not be appropriate for other purposes. This report should be reviewed in its entirety only.

Executive Summary

The Village has adopted a plan that provides postemployment medical benefits for retirees and their dependents. Upon retirement, individuals are eligible to continue to receive coverage under the employer-provided group medical plan.

Below is a summary of the valuation results. Additional detail is provided in other sections of this report.

Number	Total		Fiscal 2018
Active +	OPEB	Service	Expected
<u>Retired</u>	<u>Liability</u>	<u>Cost</u>	<u>Benefit</u>
			<u>Payments</u>
10	\$28,126	\$952	\$10,824

The Total OPEB Liability is the present value of all benefits expected to be paid that are allocable to past service (service prior to January 1, 2018) under the Individual Entry Age Normal - Level % of Pay actuarial cost method.

This is the first actuarial valuation under Statement 75. Prior actuarial valuations were performed under GASB 45. This report has been prepared in accordance with this Statement 75. The report has also been prepared in accordance with generally accepted actuarial principles and the requirements of Actuarial Standard of Practice No. 6 "Measuring Retiree Group Benefit Obligations".

Description of the Substantive Plan

One objective of accounting standards is to reflect the terms of the agreement or transaction that takes place between the employer and the employee involving the exchange of services for the promise of a deferred benefit. The substantive plan is the understanding between the employer and the employee resulting from past practice and written and oral communications. The description of the substantive plan used for the purpose of this valuation was based on the most-recent labor agreements and plan summary documents provided by the Village.

Police Personnel are eligible to receive medical benefits upon retirement provided that they meet the eligibility requirements of the Wisconsin Retirement System (“WRS”). Retirement benefits begin on or after age 50 for Protected Sworn personnel. Employees can elect to continue medical coverage into retirement on the Village’s plan by paying the entire premium. Retiree payments are made from their accumulated sick leave account and separation benefits accounts. 40% of unused sick leave may be used. This report excludes the Village’s liability for unused sick leave and separation benefits at retirement. The value of the sick leave is considered a termination payment, which should be accounted for as a compensated absence under GASB Statement 16.

Implicit Rate Subsidy

Health care costs generally increase as the insured ages. Group insurance premium rates reflect the average cost of those covered and do not usually vary by age. Since the actual expected cost of the retiree may be higher due to the retiree being older than the average employee, the payment of the average premium or cost implies there is a rate subsidy from the employer. This rate subsidy is considered a benefit subject to OPEB valuation. Therefore, unless the premium rate for retirees is set to fully recover their health costs, the premium for retired employees is artificially understated. This is called the implicit rate subsidy. The OPEB liability will include the cost of the implicit rate subsidy.

Benefits are described in further detail starting on page 17.

Valuation Process

There are several steps in performing a valuation of postemployment medical benefits.

Collect Participant Data: A complete census of all active employees of the Village eligible for group medical coverage and all retired employees currently receiving benefits is collected. Census data as of July, 2018 was used in the valuation.

Plan Provisions: The terms of the plan are determined, including the conditions under which an employee may qualify for benefits, such as age and service requirements, and the duration of coverage after the employee retires.

Cost of Coverage: The current cost of coverage, or the current premium charges for each participant and the amount of any contributions to be made by retirees are determined.

Assumptions Regarding Future Events: A number of assumptions regarding future events are developed. These assumptions are made such that they are appropriate for the current group of plan participants. These assumptions predict future employee turnover, retirement, participation, mortality or life expectancy, the cost of medical benefits in future years, and the discount rate appropriate for determining present values.

Model: Using the plan provisions and assumptions, the actuarial valuation model is built which projects for each employee the dollar amount of benefits that will be paid in each future year and the probability of each employee satisfying the requirements for receipt of those benefits.

Determine the Present Value of Future Benefits: The present value of all future benefits expected to be paid to all current and future retired employees of the Village is calculated using a discount assumption to discount the amount of projected future benefit payments back to the valuation date.

Allocation of the Present Value of Future Benefits: The present value of future benefits is then allocated between the value attributable to prior service, service in the current year, and future service. The portion of the present value of future benefits attributable to service in the current year is called the service cost. The portion attributable to future service is recognized in future years.

Choice of Assumptions

To select assumptions to be used in the valuation, a number of factors are considered. These factors include the level of benefits provided by the plan, the ages at which these benefits become available, recent experience of the group, experience of employees in the Wisconsin Retirement System (WRS), the insights and observations of the administration, and the actuary's best estimate of the likelihood of certain events, given experience with other plans under similar circumstances.

It was not possible to develop reasonable retirement, disability, withdrawal and mortality assumptions based on the experience of the Village due to its size. To obtain more reliable experience, other sources were used. The most relevant and credible source of experience available is the Wisconsin Retirement System's Three-Year Experience Study for the period 2012 through 2014. This experience study was used to determine the assumptions that are used to perform the actuarial pension valuation of the WRS. It was decided that the assumptions reflecting the experience of WRS for retirement, mortality, disability, and withdrawal or turnover should be used in the valuation of the Village's postemployment benefit plans.

Discount Assumption

The discount assumption reflects the time value of money as of the valuation date. This assumption is to be based on the estimated long-term investment yield on the investments that are to be used to finance the payment of benefits. For purposes of determining the net periodic cost for the valuation, a discount assumption of 4.0% was used. This rate is based on the current yield for 20-year, tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher.

Health Care Trend Assumption

The medical cost increase represents the combination of the inflation in the price of health care services, changes in utilization (other than age-related changes), technological advances in medical care, and changes in the health status of plan participants.

The rates for 2019 and 2020 are based on medical industry expectations of future increases adjusted to reflect the expected reduction in surcharges that apply to Local employers during the first 3 years of participation in the State of Wisconsin Public Employer insurance program. Rates for 2023 and beyond are based on projections of the Office of the Actuary at the Centers for Medicare & Medicaid Services, as published in *National Health Expenditures Projections: 2016-2025*. Rates for 2021 and 2022 are based on medical industry expectations of future increases. For purposes of this valuation, average claims costs for future years are assumed to increase at the rate set forth in the following schedule.

<u>Year</u>	<u>Rate</u>	<u>Year</u>	<u>Rate</u>
2019	-10.9%	2021, 2022	5.5%
2020	-11.9%	2023+	5.0%

OPEB Valuation Results

Number of Participants

This valuation is based on the assumption that all police employees city will receive health benefits at retirement if they meet the eligibility requirements described elsewhere in this report. Following are the number of participants included in this valuation.

<u>Active Fully Eligible</u>	<u>Actives Not Yet Fully Eligible</u>	<u>Retired</u>	<u>Total</u>
3	7	0	10

Total OPEB Liability

The Total OPEB Liability is the present value of all benefits expected to be paid that are allocable to past service (service prior to January 1, 2018) under the Individual Entry Age Normal - Level % of Pay actuarial cost method.

<u>Active</u>	<u>Retired</u>	<u>Total</u>
\$28,126	0	\$28,126

Interest Rate Sensitivity

The following shows the Village's Net OPEB Liability as of December 31, 2018 calculated using the discount rate of 4.0%, as well as what the Village's Net OPEB Liability would be if it were calculated using a discount rate that is 1.00% lower (3.0%) or 1.00% higher (5.0%):

	<u>1.0% Lower (3.0%)</u>	<u>Current Rate (4.0%)</u>	<u>1.0% Higher (5.0%)</u>
Net OPEB Liability	\$20,574	\$19,416	\$18,360

Healthcare Trend Sensitivity

The following shows the Village's Net OPEB Liability as of December 31, 2018 calculated using the current trend rates, as well as what the Village's Net OPEB Liability would be if it were calculated using trend rates that are 1.00% lower or 1.00% higher:

	<u>1.0% Lower</u>	<u>Current Trend</u>	<u>1.0% Higher</u>
Net OPEB Liability	\$19,493	\$19,416	\$19,369

Plan Fiduciary Net Position

The estimated value of the OPEB assets as of 12/31/2018 is \$0.

Schedule of Funding Progress

The schedule of funding progress presents information about the plan's funding progress as of the measurement date.

Value as of	<u>12/31/2018</u>
Total OPEB Liability	\$19,416
Plan Fiduciary Net Position	\$0
Net OPEB Liability	\$19,416
Funded ratio	0.0%
Covered Payroll (Estimated)	\$785,080
Net OPEB Liability as a % of Payroll	2.5%

OPEB Expense

The OPEB Expense is made up of certain changes in the Total OPEB Liability and amortization of Deferred Outflows (Inflows). Below are the components of the estimated OPEB Expense for the fiscal years ending December 31, 2018 and December 31, 2019:

Fiscal Year Ending:	<u>12/31/2018</u>	<u>12/31/2019</u>
Service Cost	\$952	\$927
Interest Cost	1,163	814
Changes in Plan Provisions	0	0
Amortization of Deferred Outflows	0	0
Amortization of Deferred Inflows	0	0
Expected Return on Assets	<u>0</u>	<u>0</u>
OPEB Expense	\$2,115	\$1,741

Deferred Outflows of Resources and Deferred Inflows of Resources

The following shows the Deferred Outflows of Resources and Deferred Inflows of Resources for the fiscal year ending December 31, 2018:

	<u>12/31/2018</u>	
	Deferred Outflows of Resources	Deferred Inflows of Resources
Difference Between Expected and Actual Experience	\$0	\$0
Changes in Actuarial Assumptions	\$0	\$0
Net Difference Between Projected and Actual Earnings	<u>\$0</u>	<u>\$0</u>
Total	\$0	\$0

Amounts reported as deferred outflows and deferred inflows of resources will be recognized in OPEB expense as follows:

Year ended December 31:

2019	\$0
2020	TBD
2021	TBD
2022	TBD
2023	TBD
Thereafter	TBD

Change in Net OPEB Liability

The following shows the estimated Net OPEB Liability for the fiscal year ending December 31, 2018:

Fiscal Year Ending December 31, 2018	Total OPEB Liability	Fiduciary Net Position	Net OPEB Liability
Beginning of Fiscal Year	\$28,126	\$0	\$28,126
Service Cost	952	NA	952
Interest Cost	1,163	NA	1,163
Expected Benefit Payments	(10,824)	(10,824)	0
Effective of Assumption Changes	0	0	0
Effect of Plan Changes	0	0	0
Employer Contributions*	NA	10,824	(10,824)
Plan Expenses	NA	0	0
Net Investment Income	NA	0	0
Differences Between Expected and Actual	0	0	0
Net Change During the Year	<u>(8,710)</u>	<u>0</u>	<u>(8,710)</u>
End of Fiscal Year	\$19,416	\$0	\$19,416

*Employer contributions are assumed to equal the expected benefit payments.

Actuarially Determined Contribution

The following shows the actuarially determined contribution for the next 2 fiscal years.

Fiscal Year Ending	<u>12/31/2018</u>	<u>12/31/2019</u>
Service Cost	\$952	\$927
Amortization Payment	1,692	1,692
Interest Cost	<u>106</u>	<u>105</u>
Actuarially Determined Contribution (ADC)	\$2,750	\$2,724

Assumptions Used to Calculate ADC

Actuarial cost method	Entry Age Normal	Entry Age Normal
Asset valuation method	Market Value	Market Value
Amortization method	26 Year Level Dollar	25 Year Level Dollar
Discount Rate	4.0%	4.0%
Asset Earnings Rate	4.0%	4.0%

Expected Benefit Payments

The following shows the estimated benefit payments for the next 9 fiscal years.

Fiscal Year Starting In	Expected Benefit Payments
2019	\$5,859
2020	\$500
2021	\$666
2022	\$664
2023	\$603
2024	\$658
2025	\$666
2026	\$728
2027	\$823

Summary of Actuarial Assumptions and Methods

Valuation Date

The valuation date is January 1, 2018.

Discount Rate

A rate of 4.0% was used to discount expected liabilities to the valuation date.

Health Care Trend Rate

Average claims costs for future years are assumed to increase as shown in the following table.

<u>Year</u> <u>Beginning</u>	<u>Rate</u>	<u>Year</u> <u>Beginning</u>	<u>Rate</u>
2019	-10.9%	2021, 2022	5.5%
2020	-11.9%	2023+	5.0%

Mortality

Mortality rates are a blend of the Death-In-Service and Retired Lives mortality rates from the “*Wisconsin Retirement System 2012 – 2014 Experience Study*” with the MP-2015 generational improvement scale (multiplied by 50%). Following are sample rates for 2018:

	<u>Age 45</u>	<u>Age 50</u>	<u>Age 55</u>	<u>Age 60</u>	<u>Age 65</u>
Male	.0600%	.0810%	.1943%	.3934%	.8064%
Female	.0443%	.0665%	.1211%	.2418%	.4910%

Disability

Disability rates are from the “*Wisconsin Retirement System 2012 – 2014 Experience Study*”. Following are sample rates:

<u>Age</u>	<u>Rate</u>
35	0.02%
40	0.02%
45	0.03%
50	0.06%
55	0.87%

Retirement

Retirement rates are from the “*Wisconsin Retirement System 2012 – 2014 Experience Study*”. Assumed rates are:

<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>	<u>Age</u>	<u>Rate</u>
50	6%	59	16%	66	25%
51	7%	60 - 61	20%	67-69	30%
52	9%	62	22%	70+	100%
53	23%	63	26%		
54-57	19%	64	17%		
58	18%	65	30%		

Turnover

Rates of termination of employment for reasons other than retirement and death are the select and ultimate withdrawal rates from the “*Wisconsin Retirement System 2012 – 2014 Experience Study*”. Following are sample rates:

<u>Age</u>	<u>Service Years</u>	<u>Rate</u>
All	1	8.0%
All	3	4.3%
All	5	3.1%
All	7	2.9%
All	9	2.2%
Under 30	10 & up	1.8%
40	10 & up	1.3%
45	10 & up	1.1%
50	10 & up	1.0%
55+	10 & up	0.0%

Cost method

The Individual Entry Age Normal Level Percent of Pay actuarial cost method was used to allocate the value of benefits to valuation years.

Per Capita Benefit Costs

Health benefit costs were based on group medical premiums for the period January 1, 2018 through December 31, 2018. Following are the Non-Medicare monthly premium rates that were used to develop the starting per capita benefit costs. These rates are a blend of the 2018 High Deductible Plan State of Wisconsin Public Employer insurance program rates. These rates include the first year surcharge amounts of \$280.00 for single coverage and \$700.00 for family coverage.

<u>Single</u>	<u>Family</u>
\$934.37	\$2,320.76

These premiums were converted to age-specific charges using Actuarial & Health Care Solutions, LLC rating model factors. Illustrative annual medical benefit costs for the period January 1, 2018 through December 31, 2018 are as follows:

<u>Age</u>	<u>Retiree</u>		<u>Dependents</u>	
	<u>Male</u>	<u>Female</u>	<u>Male</u>	<u>Female</u>
55	\$13,041	\$14,389	\$17,350	\$17,144
57	\$14,278	\$15,331	\$17,397	\$17,200
59	\$15,592	\$16,428	\$18,276	\$17,184
61	\$16,985	\$17,694	\$18,767	\$18,780
63	\$18,455	\$19,146	\$19,068	\$19,589

Participation

The calculations assume 100% of retirees will participate in the Village's insurance plans until the value of the sick leave/separation benefits fund is exhausted.

Administrative Expenses

Administrative costs are included in the above per capita benefit costs.

Value of Sick Leave and Separation Benefits at Retirement

The sick leave and separation benefits are assumed to be worth \$293 per day in 2018. This amount is assumed to increase at the rate of 2% per year after 2018. Retirees are assumed to have 164 unused sick days at retirement plus the following separation benefit: 2 days for each year of service after 5 years plus 3 days for each year of service after 15 years plus 4 days for each year of service after 20 years.

Family Coverage

The valuation assumes 50% of retirees will have family coverage. This assumption is based on the proportion of active employees that have family coverage.

Cadillac Tax

The impact of the excise tax on high cost health plans was estimated based on a number of assumptions. The tax equals 40% of the value of a plan that exceeds a threshold amount. The tax will begin in 2022. The 2022 threshold amounts used in this estimate are \$12,955 for individuals and \$33,836 for families. These amounts will be increased by the Consumer Price Index (CPI) for each year after 2022. CPI was assumed to be 2.0% per year.

Salary Increases

Future salaries are expected to increase at an annual rate of 2.00%.

Methodology

Participant data as of July, 2018 was collected. The valuation includes only police employees. This report does not reflect the effect of employees hired in the future.

A projection of the population to retirement was made using the rates of retirement, mortality, disability, and termination. For those retirees eligible for coverage, a projection of claims was made for each year of retirement using mortality and trend assumptions. The resulting cash flows were then discounted to the valuation date.

Data Sources

The Village of Bayside furnished participant, premium rate, and medical benefit plan information. Data was reviewed for reasonableness and consistency, but no audit was performed.

Summary of Benefit Provisions

The Village provides medical and prescription drug coverage for active and retired employees through the Village's group plan. The Village participates in the State of Wisconsin Public Employer insurance program. Following is a description of the high deductible medical PPO plan covering the active employees and retirees.

Calendar Year Deductible	\$1,500 per member, \$3,000 per family
Co-Insurance	After satisfaction of the deductible, the Plan pays: 90% to \$10,000 per member and \$20,000 per family
Out of Pocket Maximums Including Deductible	\$2,500 per member and \$5,000 per family
Office Visits	\$15 copay for primary care and \$25 copay for specialist
Prescription Drug Coverage	Level 1 \$5 copay Level 2 20% coinsurance, \$50 maximum copay Level 3 40% coinsurance, \$150 maximum copay Level 4 \$50 copay

OPEB Actuarial Certification

I, Richard J. Marchel, am employed as a Consulting Actuary by the firm Actuarial & Health Care Solutions, LLC (AHCS). I am a member of the American Academy of Actuaries (MAAA) and meet their "General Qualification Standards for Public Statements of Actuarial Opinion" relating to postemployment welfare plans. AHCS has been retained by the Village of Bayside for the purpose of determining the Village's liability for non-pension postemployment benefits. The valuation is being performed in order to determine the cost and liability associated with these benefits in accordance with the reporting requirements of the Government Accounting Standards Board's Statement 75, "Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions".

In my opinion,

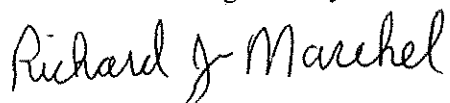
- This valuation has been conducted in accordance with generally accepted actuarial principles and practices.
- The calculations are based on actuarial assumptions relevant to contract provisions and appropriate to the purpose for which this statement is prepared.
- The results shown in this report are reasonable actuarial results.

Actuarial methods, considerations, and analysis used in forming my opinion conform to Actuarial Standard of Practice No. 6, "Measuring Retiree Group Benefit Obligations", and adopted December 2001, and revised May, 2014.

The results shown in this report are reasonable actuarial results. However, a different set of results could be considered reasonable results. The reason for this is that actuarial standards of practice describe a "best-estimate" range of each assumption, rather than a single best-estimate value. Thus, reasonable results differing from those presented in this report could have developed by selecting different points within the best-estimate ranges for various assumptions.

Future actuarial measurements may differ significantly from the current measurements presented in this report due to a number of factors including, but not limited to the following: plan experience differing from that anticipated by the demographic or economic assumptions, changes in plan provisions, changes in applicable law, or other items.

AHCS Consulting Actuary



Richard J. Marchel, FSA, MAAA
November 15, 2018

Glossary of Key GASB 75 Terms

Average Expected Future Service

The average expected future service is calculated as the total expected future service for all active plan participants divided by the total number of active and inactive plan participants.

Cadillac Tax

A 40 percent excise tax that will be imposed on the value of health insurance benefits exceeding a certain threshold, beginning in 2022. This excise tax is part of the Patient Protection and Affordable Care Act.

Deferred Outflows (Inflows)

The amount of unrecognized actuarial losses, changes in assumptions, and net difference between expected and actual return on plan assets that will be recognized in future OPEB Expense.

Discount Rate

The rate used to reflect the time value of money. The discount rate is used to determine the present value, as of the valuation date, of future cash flows currently expected to be required to satisfy the postemployment benefit obligation.

Implicit Rate Subsidy

Health care costs generally increase as the insured ages. Group insurance premium rates reflect the average cost of those covered and do not usually vary by age. Since the actual expected cost of the retiree may be higher due to the retiree being older than the average employee, the payment of the average premium or cost implies there is a rate subsidy from the employer. This rate subsidy is considered a benefit subject to OPEB valuation. Therefore, unless the premium rate for retirees is set to fully recover their health costs, the premium for retired employees is artificially understated. This is called the implicit rate subsidy.

Expected Benefit Payments

The OPEB benefit cash payments expected to be made by the employer.

Interest Cost

Interest on the Total OPEB Liability, Service Cost and Expected Benefit Payments to the end of the year.

OPEB Expense

The amount recognized in an employer's financial statements as the cost of a postemployment benefit plan for a period. Components include Service Cost, Interest Cost, changes in plan provisions, assumption changes, and amortization of Deferred Outflows (Inflows).

Per Capita Benefit Cost by Age

The current cost of providing postemployment health care benefits for one year at each age from the youngest age to the oldest age at which plan participants are expected to receive benefits under the plan.

Plan Assets

Assets which have been irrevocably dedicated to the payment of benefits under the plan.

Plan Fiduciary Net Position

The total value of the plan's asset classes which have been irrevocably dedicated to the payment of benefits under the plan.

Postemployment Benefits

All forms of benefits, other than retirement income (pensions), provided by the employer to the retiree, including, but not limited to, health care, life insurance and legal assistance.

Service Cost

The actuarial present value of benefits attributed to employee service rendered during the current fiscal year under the individual entry age normal level percent of pay actuarial cost method.

Substantive Plan

The terms of the postemployment benefit plan as understood by an employer that provides the postemployment benefit and the employees who render services in exchange for those benefits.

Total OPEB Liability

The actuarial present value of benefits attributed to employee service rendered prior to the current fiscal year under the individual entry age normal level percent of pay actuarial cost method

Valuation Date

The date as of which the plan assets and obligations are measured.

Attachments

Page 21 lists the number of active employees summarized by age and length of service categories.

Village of Bayside

Number of Active Employees By Age and Years of Service Using Employees as of July, 2018
 Age and Completed Years of Service At 1/1/2018

Age Group	Years of Service										Total
	0 - 4	5 - 9	10 - 14	15 - 19	20 - 24	25 - 29	30 - 34	35 - 39	40+	Total	
0 - 19											0
20 - 24	1										1
25 - 29	1										1
30 - 34		2									2
35 - 39		1	2								3
40 - 44											0
45 - 49											0
50 - 54						1					1
55 - 59						1					1
60 - 64						1					1
65 - 69											0
70+											0
Total	2	3	2	0	0	3	0	0	0	0	10

Average Age 39.80

Average Service 12.70

Badger Book (electronic poll books)

The Wisconsin Elections Commission is making electronic pollbooks available for use at the April 2019 Election. The electronic poll books would replace the paper poll book process and would also allow poll workers to register voters during the election, replacing the paper process that is used now.

Voters would state their name and show photo id to the poll worker as in the past. The poll worker, via computer, would look up the voter in the data base, verify with the voter that the information is correct, and the voter would then sign an electronic pad versus the paper poll book. These electronic books would be connected to a server/computer onsite at the polling place. They would not be connected to the internet and the data itself would be encrypted, ensuring voter security and election integrity.

Currently, there are five communities in the area that use this type of poll book. Several of the benefits poll workers have found are voters do not have specific lines they need to stand in (each book contains all the wards for the Village), it takes less time to locate the voter and process them with the electronic version (45 seconds), there are less errors with the poll workers having the voter confirm everything, less staff will be needed at the election as the poll worker works independently with this system, absentee ballots can be recorded in batches of 10, saving 6 hours of poll worker prep time, and at the end of election night the data is complete, saving approximately 20-25 hours of post-election data processing work currently completed by Village staff during the weeks following the election.

The cost for each Badger Book system is approximately \$1,850 and the recommendation is one book for every 800 voters. It is also recommended that a spare book is available to act as the server, which would be a total of 5 systems. One printer is also needed for each polling location at a cost of \$228. The total cost would be approximately \$9,700.

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STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

RESOLUTION NO: 18-_____

A Resolution to amend the 2018 Budget to reflect changes in revenues and expenditures.

WHEREAS, Resolution 17-21, a resolution adopting the 2018 annual budget and establishing the 2017 tax levy, was adopted on November 16, 2017;

WHEREAS, the Village of Bayside finds it necessary to amend the Sanitary Sewer Utility Fund;

Sanitary Sewer Utility Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
Infrastructure & Repairs	20-51000-813	\$62,424	\$126,814	\$64,390
Engineering	20-51000-216	\$33,465	\$56,459	\$22,994
Health Insurance	20-51000-153	\$31,046	\$15,746	-\$15,300
Tools	20-51000-233	\$3,500	\$1,000	-\$2,500
Diggers	20-51000-234	\$2,130	\$0	-\$2,130
Use of Fund Balance	20-34000	\$0	\$67,454	-\$67,454

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES, that it hereby amends the Sanitary Sewer Utility Fund;

PASSED AND ADOPTED by the Village Board of the Village of Bayside this _____ day of December, 2018.

VILLAGE OF BAYSIDE

Samuel D. Dickman,
Village President

Attest:

Lynn Galyardt
Director of Finance and Admin/Clerk/Treasurer