



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
May 16, 2019
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, April 18, 2019.
2. Summary of Claims for April 6, 2019 through May 3, 2019 in the amount of \$190,501.06.

B. Action on:

1. Application for Class "A" beer and "Class A" liquor license requests from Sendiks Bayside, LLC., 340 W Brown Deer Road and Otto's Bayside Wine and Spirits, 8850 N Port Washington Road which have been approved by the Police Department.
2. Application for Class "B" beer and "Class B" liquor license requests from Ginza II Fox Point, 333 West Brown Deer Road, Natural Events Inc., 1111 East Brown Deer Road, and Los Paisa, 600 West Brown Deer Road which have been approved by the Police Department.
3. Application for issuance of operator's license request for Christina Hughes-Schmid, 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.

V. BUSINESS AGENDA

- A. Presentation/acceptance of 2018 Village Audit.
- B. Presentation of 2018 Health Department Annual Report.
- C. Presentation/acceptance of acceptance of the 2018 Tree City USA Award and Tree City USA Growth Award.
- D. Presentation of 2018 North Shore Fire/Rescue Annual Report.

E. COMMITTEE AND COMMISSION REPORTS

1. Finance and Administration Committee

- a. Discussion/action on the April 2019 Finance and Administrative Services Report.
- b. Discussion/action on the April 2019 Financial Statement and Investment Report.
- c. Discussion/action on Resolution 19-____, a Resolution to update resolution regarding Wisconsin Public Employers' Group Health Insurance Program.
- d. Discussion/action on Resolution 19-____, a Resolution to amend the 2019 Budget to reflect changes in revenues and expenditures.
- e. Discussion/action on Ordinance 19-____ - an Ordinance to Amend Section 104-41 of the Municipal Code with Regard to Building Permits for Re-roofing.
- f. Discussion/action on Ordinance 19-____ - an Ordinance to Delete Section 41-6 of the Municipal Code and to Amend Section 47-35 of the Municipal Code with Regard to Weight Limits, Heavy Traffic Routes, and Seasonal Roadway Restrictions.
- g. Discussion/action on Agreement with Control Technology and Solutions for Heating, Ventilation, Air Conditioning project.

2. Public Works Committee

- a. Discussion/action on the April 2019 Department of Public Works Report.
- b. Discussion/update on 2019 Capital Projects.
- c. Discussion/action on Engineering Agreement for Stormwater Management related to Fund for Lake Michigan Grant.
- d. Discussion/action on Contract Amendment with Kapur and Associates for 2019 Stormwater Analysis and Evaluation.

3. Public Safety Committee

- a. Discussion/action on the April 2019 Police Department Report.
- b. Discussion/action on the April 2019 Communication Center Report.
- c. Discussion/action on Officer Trading Card Program.

4. Intergovernmental Cooperation Council

5. Board of Zoning Appeals

- a. Discussion/action on a special exception request by Shahbaz Shabbazi, for the property located at 9740 N Lake Drive (017-050-06-01-001) to build a wooden deck, contrary to section 125-89(b)(4).

6. Plan Commission

7. Architectural Review Committee

8. Library Board

- a. Discussion/action on the April 2019 Library Report.

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. MOTION TO ADJOURN TO CLOSED SESSION

- A. Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session (Library Services Agreement).

XII. MOTION TO RECONVENE IN OPEN SESSION Pursuant to Section 19.85 (2)

- A. Action on items in closed session.

XIII. ADJOURNMENT

Lynn Galyardt, Administrative Services Director

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



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
May 16, 2019
Village Board Room, 6:00pm

**BOARD OF TRUSTEES
SUPPLEMENTAL AGENDA NOTES**

I. CALL TO ORDER AND ROLL CALL

II. PLEDGE OF ALLEGIANCE

III. CONSENT AGENDA

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A. Approval of:

- 1.** Board of Trustee meeting minutes, April 18, 2019.
- 2.** Summary of Claims for April 6, 2019 through May 3, 2019 in the amount of \$190,501.06.

Approval is recommended.

B. Action on:

- 1.** Application for Class "A" beer and "Class A" liquor license requests from Sendiks Bayside, LLC., 340 W Brown Deer Road and Otto's Bayside Wine and Spirits, 8850 N Port Washington Road which have been approved by the Police Department.
- 2.** Application for Class "B" beer and "Class B" liquor license requests from Ginza II Fox Point, 333 West Brown Deer Road, Natural Events Inc., 1111 East Brown Deer Road, and Los Paisa, 600 West Brown Deer Road which have been approved by the Police Department.
- 3.** Application for issuance of operator's license request for Christina Hughes-Schmid, which has been approved by the Police Department.

Approval is recommended.

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.

V. BUSINESS AGENDA

A. Presentation/acceptance of 2018 Village Audit.

The 2018 Village Audit was successful with strong financial results and no new material weaknesses. Wendi Unger from Baker Tilly will be present to provide an overview of the audit report. **Acceptance is recommended.**

B. Presentation of 2018 Health Department Annual Report.

North Shore Health Department Director Ann Christiansen will be in attendance to present the 2018 North Shore Health Department annual report. **No action required.**

C. Presentation/acceptance of acceptance of the 2018 Tree City USA Award and Tree City USA Growth Award.

The Village has been recognized as a Tree City USA for the eleventh year in a row and received the Tree City USA Growth Award for the eighth consecutive year. Kim Sebastian, urban forestry inventory specialist with the Wisconsin Department of Natural Resources, will present the award. **Acceptance is recommended.**

D. Presentation of 2018 North Shore Fire/Rescue Annual Report.

North Shore Fire Rescue Chief Robert Whitaker will be in attendance to present the 2018 North Shore Fire Rescue annual report. **No action required.**

E. COMMITTEE AND COMMISSION REPORTS

1. Finance and Administration Committee

a. Discussion/action on the April 2019 Finance and Administrative Services Report.

Tax collections and delinquent taxes are both up, year-to-date, from 2018. The Village has applied for and has been awarded \$81,145.94 in grants year to date. **Approval is recommended.**

b. Discussion/action on the April 2019 Financial Statement and Investment Report.

Revenue and expenditures are on track, year-to-date. **Approval is recommended.**

c. Discussion/action on Resolution 19-____, a Resolution to update resolution regarding Wisconsin Public Employers' Group Health Insurance Program.

The Village's local employer health insurance manual through the State of Wisconsin has been updated. ETF moved but did not change applicable contract provisions from the contract between the Board and participating health insurance providers into the updated manual. This means that all participating local employers must submit a completed new resolution because the original resolution is no longer correct. The new resolution must be submitted to ETF as soon as possible, no later than October 1, 2019. **Approval is recommended.**

d. Discussion/action on Resolution 19-____, a Resolution to amend the 2019 Budget to reflect changes in revenues and expenditures.

This budget amendment is primarily housekeeping in nature, formalizing allocations and unexpended monies in 2018 as expenditures in 2019. **Approval is recommended.**

- e. **Discussion/action on Ordinance 19-____ - an Ordinance to Amend Section 104-41 of the Municipal Code with Regard to Building Permits for Re-roofing.**

This ordinance clarifies contradictory sections of the Village Code related to roofing permits. As clarified, roofing permits would be required for reroofing projects over 20 square feet. **Approval is recommended.**

- f. **Discussion/action on Ordinance 19-_____ - an Ordinance to Delete Section 41-6 of the Municipal Code and to Amend Section 47-35 of the Municipal Code with Regard to Weight Limits, Heavy Traffic Routes, and Seasonal Roadway Restrictions.**

This ordinance removes a duplicate and contradictory section of the Village Code related to seasonal weight limits. **Approval is recommended.**

- g. **Discussion/action on Agreement with Control Technology and Solutions for Heating, Ventilation, Air Conditioning project.**

Included in the packet is an agreement that is a result of an approximately 18-month process examining Village facility energy efficiency, specifically as it relates to HVAC. The HVAC engineers evaluated the HVAC systems within the Village Hall complex. On a scale of 50 to 125, efficiency evaluation resulted in a score of 54, with 125 being the most energy efficient. The analysis has taken much longer than anticipated due to the complexity of the initial building design, coupled with the attempts to retrofit the system throughout the years. The three original rooftop units and two boilers are now 20 years old and are all experiencing increased maintenance and operating costs. They have identified many of the sensors and valves in the duct work as not operating or at end of life as well as numerous ductwork issues in and around the jail and old dispatch center area. The electronic control system is at the end of life and is not supportable. Much of this was anticipated, and the Village budgeted monies for the project in 2019. Monies were included and are available in the 2019 budget, facility maintenance reserve fund, and dispatch capital fund. The project is eligible for Focus on Energy Grants/Incentives of \$5,421, and the engineering firm will provide an annual guaranteed savings for RTU-1, 2, & 3, Boiler Upgrade, and Controls Upgrade of \$5,217, escalating annually by 3 percent, for a total guaranteed energy savings over 15 years of \$96,751.55. The Village Attorney has reviewed the agreement. **Approval is recommended.**

2. Public Works Committee

- a. **Discussion/action on the April 2019 Department of Public Works Report.**

During April, the Public Works department began yard waste collections and continued removal of approximately 70 diseased or dead ash trees in Village right-of-way. As approved by the Village Board, a private contractor removed an additional 75 diseased or dead trees in Village right-of-way. DPW also installed the new flags and signage at crosswalks on Brown Deer Road and continues with spring clean-up around the Village. The Department continues preparation for the upcoming stormwater ditch and culvert project on Tennyson and Meadowlark over the summer. **Approval is recommended.**

b. Discussion/update on 2019 Capital Projects.

Sanitary sewer rehabilitation project

The project includes the cured-in-place-lining of approximately 10,000 feet of sewer main. It includes a spot repair of sanitary sewer main on Meadowlark, as well as lining 350 feet of stormwater underneath east Bay Point and Jonathan Lane extending into the ravine. Crews from Visu-Sewer are working throughout the Village. Roads that will be worked on including Jonathan, Laramie, Regent, Broadmoor, Fairway, Thrush, Fairy Chasm, Lake Drive, Meadowlark, Tennyson, Greenvale, Glenbrook and other spot repairs throughout the Village. This project is nearing completion.

Road construction and stormwater management Project

Both Meadowlark and Tennyson between Hermitage and Fairy Chasm will be resurfaced in 2019. At the same time, ditches and culverts within the project will also be replaced. Kapur is assisting with the engineering related to the stormwater management, including the design of a system to manage surface water at the low point on Tennyson, which has been a problem for numerous years. We believe we have designed a system that will allow water to infiltrate in the ground and reduce the project cost from about \$400,000 down to \$25,000. We are currently meeting with homeowners to finalize project details. Monies from the Fund for Lake Michigan grant will help offset some of the costs associated with the stormwater improvement project. The project is anticipated to start in early June.

Forestry management

Public Works crews have removed approximately 70 diseased or dead ash trees in Village right-of-way. The private contractor has removed an additional 75 diseased or dead trees in Village right-of-way. A community-wide, public right-of-way tree assessment and inventory will be performed by Wachtel Tree Services in August to evaluate and assess the condition of each tree in Village right-of-way. The assessment and inventory will be paid for through a DNR Urban Forestry Grant.

621 Pond Excavation

The contractor completing the excavation of the 621 Pond has finished their work. The contractor removed approximately 220 quad axle loads of fill. The additional excavation is advantageous to the Village and the pond.

Lift Station Upgrades

This project involves the replacement of both the Bay Point and Hermitage lift stations as approved by the Village Board. The initial meeting with the engineering firm to define the scope of the project and outline parameters will be held this week.

No action is required.

c. Discussion/action on Engineering Agreement for Stormwater Management related to Fund for Lake Michigan Grant.

Attached is an engineering agreement with Hey and Associates to perform additional engineering work related to stormwater improvements associated with the Fund for Lake Michigan grant. The work will include developing prototypes and non-infrastructure alternatives to consider for implementation in areas where stormwater management presents additional challenges due to lack of grade. All costs associated with the agreement are funded through the Fund for Lake Michigan grant. **Approval is recommended.**

d. Discussion/action on Contract Amendment with Kapur and Associates for

2019 Stormwater Analysis and Evaluation.

Kapur and Associates was contracted to evaluate stormwater management in the 2019 road project area as well as along Fairy Chasm Road between Regent Road and Lake Drive. This contract amendment is for additional topographical surveying on Fairy Chasm between Lake Drive and Meadowlark and on Lake Drive between Fairy Chasm and Manor. Upon completing the initial evaluation, the study area was expanded, as we have sufficient grade within the study area to alleviate longstanding stormwater issues near the intersection of Lake Drive and Fairy Chasm. Approval is recommended.

3. Public Safety Committee

a. Discussion/action on the April 2019 Police Department Report.

During the month of April, officers have continued reaching out to residents in their respective myBlue program areas. Officer Metanova is nearing completion of training. Traffic stops and enforcement is up 26% and violations are up 17% in April as officers are more visible and active in addressing issues in the community. Officers also continue to monitor houses of worship in light of recent national and international events. April also included a drug drop off day, which resulted in the disposal of 42 pounds of old, expired or unused prescription drugs. Approval is recommended.

b. Discussion/action on the April 2019 Communication Center Report.

Call volume with the Communications Center is up approximately 1.5% from 2018, year-to-date. The management team continues to establish SMART Goals, while April's training focused on job-related stress management. Approval is recommended.

c. Discussion/action on Officer Trading Card Program.

Officer Mike Klawitter has spearheaded a myBlue initiative to develop an officer trading card program. Officer Klawitter will be in attendance to present the details of the program. Informational only, no action required.

4. Intergovernmental Cooperation Council

5. Board of Zoning Appeals

a. Discussion/action on a special exception request by Shahbaz Shabbazi, for the property located at 9740 N Lake Drive (017-050-06-01-001) to build a wooden deck, contrary to section 125-89(b)(4).

The Board of Zoning Appeals will meet at 5:30 pm prior to the Village Board meeting. A recommendation for the Board of Zoning Appeals will be forthcoming.

6. Plan Commission

7. Architectural Review Committee

8. Library Board

a. Discussion/Action on April 2019 report

Included in the packet is the monthly report from the North Shore Library. Approval is recommended.

- 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. MOTION TO ADJOURN TO CLOSED SESSION

- A. Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session (Library Services Agreement).

XII. MOTION TO RECONVENE IN OPEN SESSION Pursuant to Section 19.85 (2)

- A. Action on items in closed session.

XIII. ADJOURNMENT



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting Minutes
April 18, 2019

I. CALL TO ORDER AND ROLL CALL

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

ROLL CALL

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

Public Works Committee Member: JoAnn Lutz
Public Safety Committee Member: Mort Swerdlow-excused

Also Present: Village Manager Andy Pederson
Police Chief Doug Larsson
Administrative Services Director Lynn Galyardt
Communications Center Director Liane Scharnott
Village Attorney Chris Jaekels
There were four people in the audience.

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, March 11, 2019.
2. Summary of Claims for February 9, 2019 through April 5, 2019 in the amount of \$637,830.94.

B. Action on:

1. Application for issuance of operator's license request for Rebecca Douglas (Sendiks Fresh2Go), Michael Colt (Sendiks Fresh2Go), Henry Bachman (Sendiks Fresh2Go), Tianna Burton (Sendiks Fresh2Go), Cody King (Sendiks Fresh2Go), Kasper Copper (Sendiks Fresh2Go), John Mulgrew (Sendiks Fresh2Go), Tammy M Atwater (Sendiks Fresh2Go) Jaimee Hills (Natural Events), Jessica Buehler (Natural Events), which have been approved by the Police Department.

Motion by Trustee Muchin, seconded by Trustee Barth, to approve the Board of Trustee meeting minutes, March 11, 2019; Summary of Claims for February 9, 2019 through April 5, 2019 in the amount of \$637,830.94; the acceptance of applications for issuance of operator's license request for Rebecca Douglas (Sendiks Fresh2Go), Michael Colt (Sendiks Fresh2Go), Henry Bachman (Sendiks Fresh2Go), Tianna Burton (Sendiks Fresh2Go), Cody King (Sendiks Fresh2Go), Kasper Copper (Sendiks Fresh2Go), John Mulgrew (Sendiks Fresh2Go), Tammy M Atwater (Sendiks

Fresh2Go) Jaimee Hills (Natural Events), and Jessica Buehler (Natural Events), which have been approved by the Police Department. Motion carried unanimously.

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.

V. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Works Committee

- a. Introduction of Public Works Technician's Matthew Wackt and Chad Call.**
- b. Presentation of Life Saving Proclamation to Public Works Technician Scott Matusewic.**
- c. Presentation of Life Saving Proclamation to Public Works Technician Chad Call.**

Trustee Muchin introduced Public Works Technician Chad Call, read the proclamations and presented them to Scott Matusewic and Chad Call.

- d. Discussion/action on the February and March 2019 Department of Public Works Report.**

Manager Pederson provided an overview of the February and March 2019 Public Works report noting during the months of February and March the Public Works Department continued with winter snow and ice operations. In total, the department plowed or salted 20 times during the 2018-2019 winter season, totaling 275.75 total labor hours, used 300 tons of salt, used 32.5 tons of mixed calcium chloride and salt that is used in extreme low temperatures. An estimated 50" of snow fell in a 6-week period, with 7 out of 20 events due to icing. Manager Pederson stated that crews removed approximately 70 diseased or dead ash trees in Village right-of-way.

Motion by Trustee Zitzer, seconded by President Dickman, on acceptance of the March 2019 Department of Public Works Report. Motion carried unanimously.

- e. Discussion/action on General Professional Engineering Services Agreement with Kapur and Associates.**

Manager Pederson stated the last general professional engineering services agreement with Kapur and Associates was updated in 2015. Items that may fall under this agreement include work performed to review private projects, such as a new home, and are paid for by the private, requesting party.

Motion by President Dickman, seconded by Trustee Barth, on acceptance of the General Professional Engineering Services Agreement with Kapur and Associates. Motion carried unanimously.

- f. Discussion/action on Engineering Services Agreement with Kapur and Associates for new control building design for Bay Point and East Hermitage Lift Station.**

Trustee Muchin stated at the February meeting the Board recommended to replace both lift stations and noted the Engineering Services Agreement with Kapur and Associates provides for the design and bidding portion of the agreement at a cost of \$18,986; and the construction management would be \$10,756.

Motion by Trustee Barth, seconded by Trustee Zitzer, on acceptance of the Engineering Services Agreement with Kapur and Associates for new contract building design for Bay Point and East Hermitage Lift Station. Motion carried unanimously.

g. Discussion/update on 2019 Capital Projects.

Manager Pederson stated the sanitary sewer rehabilitation project had begun and is expected to be completed by the end of May. The project includes the cured-in-place-lining of approximately 10,000 feet of sewer main and a spot repair of sanitary sewer main on Meadowlark, as well as lining 350 feet of stormwater underneath East Bay Point and Jonathan Lane extending into the ravine. Kapur is assisting with the engineering related to the stormwater management, including the design of a system to manage surface water at the low point on Tennyson, which has been a problem for numerous years. It is believed the system that has been designed will allow water to infiltrate in the ground and reduce the project cost from about \$400,000 down to \$25,000.

Approximately 70 diseased or dead ash trees have been removed in the Village right of way and private contractor will be removing an additional 75 more.

The contractor has completed the excavation of the 621 Pond. Approximately 220 quad axle loads of fill were removed.

h. Discussion/action on proclamation recognizing May 19-25 as National Public Works Week.

Manager Pederson recognized and thanked the DPW staff, Shane Albers, Scott Matusewic, Dave Steger, Bryan Herbst, Matthew Wack, Chad Call, and Dennis Miliacca for all of the hard work and dedication they provide to the community.

Motion by Trustee Barth, seconded by Trustee Zitzer, on the proclamation recognizing May 19-28 as Nation Public Works Week. Motion carried unanimously.

2. Public Safety Committee

a. Introduction of Administrative Assistant Karen Frailing.

Chief Larsson introduced Karen Frailing to the Board of Trustees noting Karen began employment with the Village on March 4.

b. Discussion/action on the February and March 2019 Police Department Report.

Chief Larsson provided an overview of the February and March 2019 Police Department reports noting the myBlue program was formally launched and officers have begun reaching out to residents in their respective areas. It was noted that Lieutenant Miller and Officer Bowe handled the White Oaks fire incident and made good decisions.

Motion by Trustee Barth, seconded by Trustee Muchin, on acceptance of the February and March 2019 Police Department Report. Motion carried unanimously.

c. Discussion/action on the February and March 2019 Communication Center Report.

Director Scharnott provided an overview of the February and March 2019 Communication Center reports noting the Communications Center had completed CPR And AED training and the two new supervisors had settled into their roles. Manager Pederson stated with the magnitude of what had occurred with the White Oak Fire incident and the DPW employee incident the employees had done an excellent job. President Dickman stated it was a testament to the leadership preparedness.

Motion by President Dickman, seconded by Trustee Muchin, on acceptance of the February and March 2019 Communication Center Report. Motion carried unanimously.

d. Presentation/action on the 2018 Communication Center Annual Report.

Director Scharnott stated 108,2013 calls had been processed in 2018, which is an average of 12.4 calls per hour with a processing time of 25 seconds, compared to other dispatch centers that aim for a processing time of one minute.

Motion by Trustee Barth, seconded by President Dickman, on acceptance of the 2018 Communication Center Annual Report. Motion carried unanimously.

e. Discussion/action on grant award from Wisconsin Department of Justice National Criminal History Improvement Program LiveScan Upgrade in the amount of \$16,514.

Chief Larsson stated the Police Department has secured a grant in the amount of \$16,514 from the Wisconsin Department of Justice National Criminal History for a new LiveScan equipment.

Motion by Trustee Barth, seconded by Trustee Muchin, on acceptance on the grant award from Wisconsin Department of Justice National Criminal History Improvement Program LiveScan Upgrade in the amount of \$16,514. Motion carried unanimously.

f. Discussion/update on Village Pedestrian Crosswalk Safety Initiative.

Manager Pederson stated the that the Department of Public Works will be installing large orange flags on the crosswalk poles to improve traffic safety on Brown Deer Road and the myBlue officers will make sure flags are adequately distributed on each side of the road. TAPCO will be installing a new lighting system at the crosswalk at Pelham and Brown Deer which will illuminate the crosswalk after dark. The Village is also working with the School and PTO on another Ped n Pedal event students are encouraged to bike to school and resources are coordinated to raise awareness to pedestrian safety. The "emotionally intelligent" sign program contest, which was first coordinated in 2011, will be brought back to have children and the public create signage that would be posted at crosswalks and heavily trafficked areas in Bayside.

g. Discussion/action on proclamation recognizing May 12-18 as National Police Week.

Trustee Zitzer stated thirteen dedicated men and women compose the Bayside Police Department, serving the community 24x7x365. We are very fortunate to have such a dedicated and talented group of officers. The problem, duties and responsibilities that a police officer faces is not easy and becomes more challenging each year. 2018 was certainly a challenging year, as two Milwaukee Police Officers' lost their lives in the line of duty. Since 1791, more than 23,000 officers have lost their lives. In 2017 alone, 61,995 assault against officers occurred, resulting in 17,902 injuries. May 12 – 18 is designated as National Police Week. May 15 is designated as Peace

Officers Memorial Day. We thank the Bayside Police Department for all they do.

Motion by Trustee Muchin, seconded by Trustee Barth, on acceptance of a proclamation recognizing May 12-18 as National Police Week. Motion carried unanimously.

h. Discussion/action on proclamation recognizing May 19-25 as National Emergency Medical Services Week.

Trustee Zitzer stated National Emergency Medical Services week is May 19-25. We not only thank those at the North Shore Fire Department that serve us each day, responding to nearly 6,508 medical calls each year, but we also thank all of those that are certified in AED and CPR.

Motion by Trustee Muchin, seconded by Trustee Barth, on acceptance of a proclamation recognizing May 19-25 as National Emergency Medical Services Week. Motion carried unanimously.

3. Finance and Administration Committee

a. Discussion/action on 2018 State of the Village.

Trustee Barth noted the 2018 State of the Village summarized the cumulative efforts of the Village Board, various Village Committees, Village staff and the community as a whole.

Motion by Trustee Muchin, seconded by President Dickman, on acceptance on the 2018 State of the Village. Motion carried unanimously.

b. Discussion/action on 2018 Administrative Services Annual Report.

Director Galyardt provided an overview of the 2018 Administrative Services Annual Report noting there were four elections, the Village 2017 audit was completed with no new material weaknesses and the Village was awarded \$157,254.50 In grants in 2018.

Motion by President Dickman, seconded by Trustee Muchin, on acceptance on the 2018 Administrative Services Annual Report. Motion carried unanimously.

c. Discussion/action on the February and March 2019 Finance and Administrative Services Report.

Director Galyardt provided an overview of the February and March 2019 Finance and Administrative Services Reports noting tax collections were slightly down from 2018 while building permits and revenues were up in 2019.

Motion by Trustee Muchin, seconded by Trustee Zitzer, on acceptance on the February and March 2019 Finance and Administrative Services Report. Motion carried unanimously.

d. Discussion/action on the February and March 2019 Financial Statement and Investment Report.

Trustee Barth stated that revenues and expenditures are on track, year to date.

Motion by Trustee Zitzer, seconded by Trustee Muchin, on acceptance on the February and March 2019 Financial Statement and Investment Report. Motion carried unanimously.

e. Discussion/action on proclamation recognizing May 5-11 as

National Municipal Clerks Week.

Trustee Barth stated May 5-11 is National Municipal Clerks Week and recognized Lynn Galyardt for her hard work and dedication to the Village.

Motion by Trustee Muchin, seconded by Trustee Zitser, on acceptance on proclamation recognizing May 5-11 as National Municipal Clerks Week. Motion carried unanimously.

- 4. Intergovernmental Cooperation Council-No Report.**
- 5. Board of Zoning Appeals-No Report.**
- 6. Plan Commission**
 - a. Discussion/action on the request for a Conditional Use Permit for Oh My Dog, LLC, at 8838 N Port Washington Road.**

President Dickman stated he Plan Commission had recommended approval to the Board of Trustees on the Oh My Dog LLC conditional use permit.

Motion by Trustee Barth, seconded by Trustee Zitser, on approval of the request for a Conditional Use Permit for Oh My Dog, LLC, at 8838 N Port Washington Road. Motion carried unanimously.

- 7. Architectural Review Committee-No Report.**
- 8. Library Board**
 - a. Discussion/action on February 2019 North Shore Library Report.**

Director Susan Drager Anderson stated that seven new employees were hired, and two employees were promoted.

Motion by Trustee Barth, seconded by Trustee Muchin, on acceptance of the February 2019 North Shore Library Report. Motion carried unanimously

- 9. Community Event Committee-No Report.**
- 10. North Shore Fire Department**
 - a. Discussion/update on White Oaks Apartment fire.**

Manager Pederson provided an update on the White Oaks Apartment fire noting the insurance company was trying to determine what was the cause of the fire. Manager Pederson stated the Red Cross did a fantastic job organizing a multi-agency resource center to aid the residents at White Oaks who were affected by the fire.

- 11. Community Development Authority-No Report.**

- VI. VILLAGE PRESIDENT'S REPORT-No Report.**
- VII. VILLAGE MANAGER'S REPORT-No Report.**
- VIII. VILLAGE ATTORNEY'S REPORT-No Report.**

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

X. CORRESPONDENCE

XI. MOTION TO ADJOURN TO CLOSED SESSION

- A. Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session (Police and Library Services);**
- B. Pursuant to Section 19.85 (1) (c) Considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (Village Manager Performance Evaluation);**
- C. Pursuant to Section 19.85 (1) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Conditional Use Permit enforcement).**

Motion by President Dickman, seconded by Trustee Barth, to adjourn to closed session at 6:59pm Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session (Police and Library Services); Pursuant to Section 19.85 (1) (c) Considering employment, promotion, compensation, or performance evaluation data of any public employee over which the governmental body has jurisdiction or exercises responsibility (Village Manager Performance Evaluation); and Pursuant to Section 19.85 (1) (g) Conferring with legal counsel for the governmental body who is rendering oral or written advice concerning strategy to be adopted by the body with respect to litigation in which it is or is likely to become involved (Conditional Use Permit enforcement). Motion carried unanimously by roll call vote.

XII. MOTION TO RECONVENE IN OPEN SESSION Pursuant to Section 19.85 (2)

Motion by President Dickman, seconded by Trustee Barth, to reconvene in open session at 7:48pm pursuant to Section 19.85 (2). Motion carried unanimously.

A. Action on items in closed session.

No action was taken or motions made in closed session.

XIII. ADJOURNMENT

Motion by Trustee Barth, seconded by Trustee Muchin, to adjourn the meeting at 7:58pm. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt, Administrative Services Director

SUMMARY OF CLAIMS**April 6, 2019 through**

April 19, 2019	\$	166,043.72
May 3, 2019	\$	24,457.34
TOTAL		\$190,501.06

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
04/19/2019	35039	ABRAHAM'S ON-SITE SHREDDING SE	58.00
04/19/2019	35040	AT&T-5080	179.40
04/19/2019	35041	BARR, CHARLES	58.70
04/19/2019	35042	CEDARBURG OVERHEAD DOOR C	1,643.00
04/19/2019	35043	CRYSTAL AUTO BODY	2,477.60
04/19/2019	35044	DAVIS & KUELTHAU S.C.	4,929.58
04/19/2019	35045	DIVERSIFIED BENEFIT SERVICES	130.00
04/19/2019	35046	FRIEDMAN, ARI	145.74
04/19/2019	35047	GLENDALE MUNICIPAL COURT	208.00
04/19/2019	35048	GOVTEMPS USA LLC	1,120.00
04/19/2019	35049	HUMPHREY SERVICE PARTS INC	374.00
04/19/2019	35050	KNAUSS, DEAN	25.00
04/19/2019	35051	Level (3)	1,755.52
04/19/2019	35052	MADACC	372.63
04/19/2019	35053	Milwaukee Metropolitan Sewerage	63,738.52
04/19/2019	35054	MORALES, JOSEPH	264.13
04/19/2019	35055	UNEMPLOYMENT INSURANCE	30.24
04/19/2019	35056	SECURIAN FINANCIAL GROUP	523.08
04/19/2019	35057	ABRAHAM'S ON-SITE SHREDDING SE	91.00
04/19/2019	35058	AMAZON/SYNCB	736.95
04/19/2019	35059	AMERICAN RED CROSS	25.81
04/19/2019	35060	BAKER TILLY VIRCHOW KRAUSE LLP	16,000.00
04/19/2019	35061	BIRCHLINE PLANNING LLC	1,050.00
04/19/2019	35062	BOND TRUST SERVICES	400.00
04/19/2019	35063	CITY OF MEQUON	3,059.44
04/19/2019	35064	DAVIS & KUELTHAU S.C.	38.66
04/19/2019	35065	EWALD AUTOMOTIVE GROUP	30,236.00
04/19/2019	35066	FBINAA WISCONSIN CHAPTER	85.00
04/19/2019	35067	FRANK GILLITZER ELECTRIC CO	1,164.25
04/19/2019	35068	GOVTEMPS USA LLC	4,480.00
04/19/2019	35069	HERBST OIL	4,452.06
04/19/2019	35070	HUMPHREY SERVICE PARTS INC	98.36
04/19/2019	35071	MADACC	371.71
04/19/2019	35072	MATHESON TRI-GAS INC DEPT 3028	35.96
04/19/2019	35073	NORTH SHORE HEALTH DEPARTMEN	7,020.75
04/19/2019	35074	REGISTRATION FEE TRUST	70.50
04/19/2019	35075	UNEMPLOYMENT INSURANCE	38.72
04/19/2019	35076	VILLAGE OF FOX POINT	15,143.74
04/19/2019	35077	VILLAGE OF RIVER HILLS	1,633.60
04/19/2019	35078	WAUKESHA COUNTY TECH COLLEG	1,081.00
04/19/2019	999996612	CARTER, JULIE	697.07
Grand Totals:			166,043.72

Report Criteria:

Report type: Summary

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/03/2019	35085	AMAZON/SYNCB	441.16
05/03/2019	35086	AMERICAN SIGNAL CORP	440.40
05/03/2019	35087	ARCHIVESOCIAL	2,388.00
05/03/2019	35088	BUELOW VETTER BUIKEMA OLSON V	177.00
05/03/2019	35089	DAVIS & KUELTHAU S.C.	6,908.39
05/03/2019	35090	DIVERSIFIED BENEFIT SERVICES	225.00
05/03/2019	35091	FOX POINT POLICE DEPARTMENT	124.00
05/03/2019	35092	GLENDALE POLICE DEPARTMENT	286.92
05/03/2019	35093	GREENDALE POLICE DEPARTMENT	144.00
05/03/2019	35094	HUMPHREY SERVICE PARTS INC	374.51
05/03/2019	35095	LEXISNEXIS	6.50
05/03/2019	35096	METROPOLITAN REPORTING BUREA	6.50
05/03/2019	35097	OZAUKEE COUNTY CLERK	158.73
05/03/2019	35098	SAFEBUILT IIc	4,071.65
05/03/2019	35099	SCRUB-A-DUB	6.00
05/03/2019	35100	VILLAGE OF RIVER HILLS	1,960.32
05/03/2019	35101	WAUKESHA COUNTY SHERIFF	560.00
05/03/2019	35102	WE ENERGIES	6,178.26
Grand Totals:			24,457.34

**VILLAGE OF BAYSIDE
OZAUKEE AND MILWAUKEE COUNTIES, WISCONSIN
LEGAL NOTICE**

Publish by authority of the Village of Bayside pursuant to section 125.04 (3) (g) of the Wisconsin Statutes.

NOTICE IS HEREBY GIVEN - that the following persons have made application to the Village of Bayside for the license period beginning July 1, 2019 and ending June 30, 2020 to sell intoxicating liquor or fermented malt beverages in the Village of Bayside, the applications will be considered by the Board of Trustees at a regular meeting to be held at 6:00pm meeting on May 16, 2019.

CLASS "A": FERMENTED MALT BEVERAGE & "CLASS A" INTOXICATING LIQUOR

Sendiks Bayside LLC. dba: 340 West Brown Deer Road
Theodore Balistreri
5566 N Diversey Blvd.
Whitefish Bay, WI 53217

Otto's Bayside Wine and Spirits dba: 8850 North Port Washington Road
Charles J Strunk
7632 N Regent Rd
Fox Point, WI 53217

CLASS "B" FERMENTED MALT BEVERAGE & "CLASS B" INTOXICATING LIQUOR

Los Paiza LLC dba: 600 West Brown Deer Road
Manuel Ramirez
3250 S. 12th St.
Milwaukee, WI 53215

Ginza II Fox Point, Inc. dba: 333 W Brown Deer Road, Suite 0
Fang Ping Xiao
2140 N 114 St
Wauwatosa, WI 53226

Natural Events, Inc. dba: 1111 E Brown Deer Road
Jill Macek
1111 E Brown Deer Road
Milwaukee, WI 53217

Dated: This eighteenth day of April 2019

Lynn Galyardt
Administrative Services Director

^{VA}
DRAFT

VILLAGE OF BAYSIDE

Bayside, Wisconsin

COMMUNICATION TO THOSE CHARGED WITH
GOVERNANCE AND MANAGEMENT

As of and for the Year Ended December 31, 2018

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VILLAGE OF BAYSIDE

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**REQUIRED COMMUNICATION OF INTERNAL CONTROL RELATED MATTERS IDENTIFIED IN THE
AUDIT TO THOSE CHARGED WITH GOVERNANCE**

DRAFT

To the Village Board
Village of Bayside
Bayside, Wisconsin

In planning and performing our audit of the financial statements of the Village of Bayside ("Village") as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered its internal control over financial reporting (internal control) as a basis for designing our auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of its internal control. Accordingly, we do not express an opinion on the effectiveness of its internal control.

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Village's internal control to be material weaknesses:

- > Internal control over financial reporting
- > Internal control environment

The Village of Bayside's written responses to the material weaknesses and other comments identified in our audit have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

This communication is intended solely for the information and use of management, the Village board, and others within the organization and is not intended to be, and should not be, used by anyone other than these specified parties.

Milwaukee, Wisconsin
June XX, 2019

Auditing standards require that we perform procedures to obtain an understanding of your government and its internal control environment as part of the annual audit. This includes an analysis of significant transaction cycles and an analysis of the Village's year-end financial reporting process and preparation of your financial statements.

INTERNAL CONTROL OVER FINANCIAL REPORTING

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

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

- > There is adequate staffing to prepare financial reports throughout and at the end of the year.
- > Staff is properly trained and knowledgeable to perform all financial reporting functions.
- > Material misstatements are identified and corrected during the normal course of duties.
- > Complete and accurate financial statements including footnotes are prepared.
- > Financial reports are reviewed by an individual who is not the preparer for completeness and accuracy.

Our evaluation of the Village's internal controls relating to financial reporting has identified control deficiencies that are considered material weakness surrounding the preparation of complete and accurate financial statements and footnotes and adjusting journal entries to correct misstatements.

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

This level of internal control over financial reporting can be a difficult task for governments that operate with only enough staff to process monthly transactions and reports, and often rely on their auditors to prepare certain year-end audit entries and financial statements

Management Response:

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

INTERNAL CONTROL ENVIRONMENT

Under ideal conditions, there are many procedures and controls designed to limit the access of any one individual to all phases of a transaction. Many organizations the size of the Village do not have a large administrative staff making it difficult to adequately segregate the various procedures from any one individual. Currently, two individuals perform substantially all accounting functions, which under ideal conditions should be segregated.

Because overlapping responsibilities do exist, you should rely more heavily on your direct knowledge of the Village's operations and day-to-day contact with employees to control and safeguard assets. This may continue to be an acceptable method for you to use for years to come. The purpose of this portion of our comments is to meet our professional responsibility of communicating material weaknesses to you and to keep you aware of the importance of having good people and maintaining close contact with them and the operation of the Village.

Our review of the internal controls disclosed a material weakness in that segregation of duties is not feasible due to the limited number of staff in the office. For example, the same person collects cash and records transactions.

This situation necessitates an increased amount of management involvement in the day-to-day operation of the system. Management should continue to be aware of this condition and realize that the concentration of duties and responsibilities in a limited number of individuals is not desirable from a control point of view.

We did however, as part of the audit process, determine that if the following items were considered for implementation, the above condition could be mitigated. Implementation of these items would not eliminate the condition discussed above; however they could assist in minimizing the associated risks.

1. Person preparing payroll or with access to the payroll system is independent of other personnel duties and restricted from access to the bank account.
2. Person processing accounts payable are not separate from those ordering or receiving the goods or services.
3. The process for generating tax bills and maintaining the property records is not independent of the tax collection process.
4. Bank and tax reconciliations are performed by someone independent of the cash collection or disbursement process.

We would be happy to further explain the above recommendations and assist in their implementation if so desired by management.

Management Response:

With limited staff and a community of our size, this control is commonplace. Within the financial policies, there is an extensive segregation of duty policy as well as internally, we have extensive segregation of duties. Most, if not all the processes, require multiple sign offs for approval to help segregate the duties with the staffing model the Village has in place.

DRAFT

OTHER COMMUNICATIONS TO THOSE CHARGED WITH GOVERNANCE

TWO WAY COMMUNICATION REGARDING YOUR AUDIT

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

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

- a. We address the significant risks of material misstatement, whether due to fraud or error, through our detailed audit procedures.
- b. We will obtain an understanding of the five components of internal control sufficient to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures. We will obtain a sufficient understanding by performing risk assessment procedures to evaluate the design of controls relevant to an audit of financial statements and to determine whether they have been implemented. We will use such knowledge to:
 - > Identify types of potential misstatements.
 - > Consider factors that affect the risks of material misstatement.
 - > Design tests of controls, when applicable, and substantive procedures.

We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.

- c. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

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

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

TWO WAY COMMUNICATION REGARDING YOUR AUDIT (cont.)

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

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

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

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

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

We realize that you may have questions or wish to provide other feedback. We welcome the opportunity to hear from you.

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**COMMUNICATION OF OTHER CONTROL DEFICIENCIES, RECOMMENDATIONS AND
INFORMATIONAL POINTS TO MANAGEMENT THAT ARE NOT MATERIAL WEAKNESSES OR
SIGNIFICANT DEFICIENCIES**

COMMENTS AND RECOMMENDATIONS

DEPARTMENTAL CONTROLS

As part of our annual audit process, we focus our efforts on the primary accounting systems, internal controls, and procedures used by the Village. This is in keeping with our goal to provide an audit opinion which states that the financial statements of the Village are correct in all material respects.

In some cases, the primary system of accounting procedures and controls of the Village are supported by smaller systems which are decentralized, and reside within a department or location. In many cases, those systems are as simple as handling cash collections and remitting those collections to the Village treasurer. For example, this would be the case in a typical municipal swimming pool. In other cases, the department may send invoices or statements of amounts due, and track collections of those amounts in a standalone accounts receivable system. For example, this would be the case in a typical municipal court.

Generally, the more centralized a function is, the easier it is to design and implement accounting controls that provide some level of checks and balances. That is because you are able to divide certain tasks over the people available to achieve some segregation of duties. For those tasks that are decentralized, it is usually very difficult to provide for proper segregation of duties. Therefore, with one person being involved in most or all aspects of a transaction, you lose the ability to rely on the controls to achieve the safeguarding of assets and reliability of financial records.

This is the situation with the Village's municipal court/dispatch department. We recommend that the Village Manager and Village Director of Finance and Administration continue to work to implement an appropriate level of control over the collection of fines and forfeitures. This process should consider all "in person" payments to be received and receipted by Village accounting personnel and then providing the Clerk of Courts with the payment information. We also would recommend that the Village take this process a step further and have all payments, both in person and mail, be received and receipted by the Village accounting personnel with the appropriate information supplied to the Clerk of Courts subsequent to receiving. Both of these would assist in improving the controls over the collection process to a much stronger level.

Because management is responsible for designing and implementing controls and procedures to detect and prevent fraud, we believe that it is important for us to communicate these recommendations to you. We have no knowledge of any fraud that has occurred or is suspected to have occurred within the department mentioned above. However, your role as the governing body is to assess your risk areas and determine that the appropriate level of controls and procedures are in place. As always, the costs of controls and staffing must be weighed against the perceived benefits of safeguarding your assets.

Without adding staff or splitting up the duties, your own day-to-day contact and knowledge of the operation are also important mitigating factors.

Management Response:

Village Management and the Finance and Administration Committee continuously examine ways to enhance departmental and functional controls. Recently, the payment process for the Municipal Court operation was transitioned to accept credit card payments as the primary form of payment. The Court Clerk and Dispatch Center no longer accept any form of payment. If someone would like to pay cash or by check, they place the payment in an envelope and drop in a secured box in either the Police Department or Village Hall lobby. The centralized accounting area will then process the payment when the box is emptied. Payments are then reported back to the Municipal Court function. We believe this change fulfills the recommendation of this recommendation. Significant emphasis and monitoring of financial reporting and oversight will continue and opportunities for enhancement and best practices will be recommended as illustrated by the revised financial policies.

COMMENTS AND RECOMMENDATIONS (cont.)

CYBER SECURITY MANAGEMENT

The sources of cyber threats continue to grow in number and sophistication. We have seen social engineering, including email phishing, and ransomware attacks cause disruption and monetary losses in the government landscape. Cybersecurity controls are imperative and may be of several different types:

- > Preventative – activities that make attacks more difficult such as user access and password controls
- > Detective – activities conducted to discover security incidents such as automated or manual reviews of firewall and server logs
- > Responsive – activities performed once an incident has been identified such as a communication plan

Step one in determining which types of controls are best suited for your government is completing a data classification. This process includes identifying what types of data exist, determining data location, and measuring costs associated with the loss of data (i.e. – operational downtime, regulatory fines, or civil lawsuits). This information will help management and those charged with governance be able to evaluate the cost-benefit of control implementation. Even if your government has chosen to obtain cyber liability insurance to mitigate risk, the data classification remains an important exercise to help evaluate the policy coverage, pricing, and what, if any, exposure remains outside of your policy.

Data classification is only one piece of a sustainable cyber security management plan. We have professionals dedicated to cyber security and information technology risk to assist with your cyber security questions, assessments, and programs.

GOVERNMENT FRAUD PREVENTION AND DETECTION: VENDOR FRAUD

Vendor fraud poses a unique threat to governments. Due to the public and transparent nature of operations, government entities have an increased susceptibility for this type of criminal activity. Since governments publish a significant amount of information online — for example, meeting minutes, which often contain vendor names, contract amounts and project status — it is easier for fraudsters to create falsified documents.

Fraud specialists have noted recent fraud cases where criminals falsified vendor change requests for legitimate vendors, including company addresses and bank account information for Electronic Fund Transfers (EFT). When governments unwittingly process these fraudulent changes, the perpetrators can collect payments on legitimate and approved vendor invoices — while legitimate vendors go unpaid. Preventing vendor fraud completely may be impossible; however, governments can go a long way towards protecting themselves by taking appropriate safety and control measures.

Help ensure your vendor transactions are secure and authentic by:

- > Performing a risk assessment that focuses on vendor accounts payable activities.
- > Periodically revisiting your control activities
- > Educate your employees on potential fraud schemes
- > Identify which vendors may be high-risk targets.

Our fraud experts are also available to assist with your fraud risk questions, assessments, and programs.

COMMENTS AND RECOMMENDATIONS (cont.)

GASB UPDATES

The Government Accounting Standard Board (GASB) has been very active in recent years, issuing new standards at a fast pace. Over the next few years, your government will have many new standards to evaluate and implement. Here are the standards which may impact you in the next year:

- > GASB 83 provides accounting and financial reporting for asset retirement obligations, effective for reporting periods beginning on or after June 15, 2018
- > GASB 84 improves guidance regarding the identification of fiduciary activities and how they should be reported, effective for reporting periods beginning on or after December 15, 2018
- > GASB 88 improves certain disclosures related to debt, including direct borrowings and placements, effective for reporting periods beginning on or after June 15, 2018
- > GASB 90 clarifies accounting and financial reporting for majority equity interests, effective for reporting periods beginning on or after December 15, 2018

Other GASB pronouncements on the horizon, while the implementation dates is in the near term these are anticipated to have significant impacts on many government financial statements:

- > GASB 87 improves accounting and financial reporting for leases, effective for reporting periods beginning on or after December 15, 2019
- > GASB 89 provides guidance for accounting for interest cost incurred before the end of a construction period, effective for reporting periods beginning on or after December 15, 2019

Looking even further ahead, the Technical Agenda, below, outlines significant areas GASB is currently working on:

- > Conceptual Framework
 - Disclosure
 - Recognition
- > Major Projects
 - Financial Reporting Model
 - Revenue and Expense Recognition
 - Public-Private Partnerships
- > Practice Issues
 - Conduit Debt
 - Deferred Compensation Plans
 - Secured Overnight Financing Rate
 - Subscription-Based IT arrangements
 - Implementation Guidance
- > Pre-Agenda Research
 - Going Concern
 - Compensated Absences
 - Prior-Period Adjustments, Accounting Changes and Error Corrections

Through our firm involvement on AICPA committees, Baker Tilly follows these developments closely so that we can help you prepare for the changes as they evolve. This participation also allows us to share with GASB the experiences and perspectives of our clients to potentially influence the direction of future projects. Full lists of projects, as well as many resources, are available on GASB's website which is located at www.gasb.org.

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REQUIRED COMMUNICATIONS BY THE AUDITOR TO THOSE CHARGED WITH GOVERNANCE

DRAFT

To Village Board
Village of Bayside
Bayside, Wisconsin

Thank you for using Baker Tilly Virchow Krause, LLP as your auditor.

We have completed our audit of the financial statements of the Village of Bayside ("Village") for the year ended December 31, 2018 and have issued our report thereon dated June XX, 2019. This letter presents communications required by our professional standards.

***OUR RESPONSIBILITY UNDER AUDITING STANDARDS GENERALLY ACCEPTED
IN THE UNITED STATES OF AMERICA***

The objective of a financial statement audit is the expression of an opinion on the financial statements. We conducted the audit in accordance with auditing standards generally accepted in the United States of America. These standards require that we plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements prepared by management with your oversight are free of material misstatement, whether caused by error or fraud. Our audit included examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. Our audit does not relieve management or the Village Board of their responsibilities.

As part of the audit we obtained an understanding of the entity and its environment, including internal control, sufficient to assess the risks of material misstatement of the financial statements and to design the nature, timing and extent of further audit procedures. The audit was not designed to provide assurance on internal control or to identify deficiencies in internal control.

OTHER INFORMATION IN DOCUMENTS CONTAINING AUDITED FINANCIAL STATEMENTS

Our responsibility does not extend beyond the audited financial statements identified in this report. We do not have any obligation to and have not performed any procedures to corroborate other information contained in client prepared documents, such as official statements related to debt issues.

PLANNED SCOPE AND TIMING OF THE AUDIT

We performed the audit according to the planned scope and timing previously communicated to you in our Communication to Those Charged with Governance and Management dated June 25, 2018.

QUALITATIVE ASPECTS OF THE ENTITY'S SIGNIFICANT ACCOUNTING PRACTICES

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we will advise management about the appropriateness of accounting policies and their application. The significant accounting policies used by the Village are described in Note I to the financial statements. As described in Note I, the Village changed accounting policies related to other postemployment benefits other than pensions by adopting Statement of Governmental Accounting Standards (GASB) Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions* effective January 1, 2018. The effect of this accounting standard changed the method and amounts of reporting other postemployment benefit expenses and liabilities. We noted no transactions entered into by the Village during the year that were both significant and unusual, and of which, under professional standards, we are required to inform you, or transactions for which there is a lack of authoritative guidance or consensus.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate effecting the financial statements was:

- > Management's estimate of the other post-employment benefit plan actuarial accrued liabilities which impacts the annual required contributions are based upon several key assumptions that are set by management with the assistance of an independent third party actuary. These key assumptions include anticipated investment rate of return, health care cost trends, projected salary increases, mortality and certain cost amortization periods.
- > Management's estimate of the net pension asset/liabilities and the deferred outflows and deferred inflows related to pensions which impacts the reported pension expense are based on information provided by the Wisconsin Retirement System.
- > Management's estimate of depreciation based on the estimated useful life of the asset and original acquisition value.

We have evaluated the key factors and assumptions used in developing the other post-employment liabilities in determining that they are reasonable in relation to the financial statements taken as a whole.

Financial Statement Disclosures

The disclosures in the notes to the financial statements are neutral, consistent, and clear.

DIFFICULTIES ENCOUNTERED IN PERFORMING THE AUDIT

We encountered no difficulties in dealing with management in performing our audit.

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CORRECTED MISSTATEMENTS

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management.

Management has corrected all such misstatements.

The following is a summary of material financial statement misstatements (audit adjustments):

	<u>Amount</u>
To reverse taxes receivable and deferred revenue in tax roll fund	\$ 4,532,947
To adjust b bond receivables	809,169
To capitalize sanitary sewer assets	247,557
To record GASB 68 activity for sanitary sewer	57,105
To record vacation accrual	41,443

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

DISAGREEMENTS WITH MANAGEMENT

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

CONSULTATIONS WITH OTHER INDEPENDENT ACCOUNTANTS

In some cases, management may decide to consult with other accountants about auditing and accounting matters. If a consultation involves application of an accounting principle to the governmental unit's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

MANAGEMENT REPRESENTATIONS

We have requested certain representations from management that are included in the management representation letter. This letter follows this required communication

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INDEPENDENCE

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

Relating to our audit of the financial statements of the Village of Bayside for the year ended December 31, 2018, Baker Tilly Virchow Krause, LLP hereby confirms that we are, in our professional judgment, independent with respect to the Village in accordance with the Code of Professional Conduct issued by the American Institute of Certified Public Accountants. We provided no services to the Village other than audit services provided in connection with the audit of the current year's financial statements and the following nonaudit services which in our judgment do not impair our independence.

- > Financial statement preparation
- > Adjusting journal entries
- > Compiled regulatory reports
- > CIVIC Systems software

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

OTHER AUDIT FINDINGS OR ISSUES

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

OTHER MATTERS

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

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

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

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RESTRICTIONS ON USE

This information is intended solely for the use of the Village Board and management and is not intended to be, and should not be, used by anyone other than these specified parties.

We welcome the opportunity to discuss the information included in this letter and any other matters. Thank you for allowing us to serve you.

Milwaukee, Wisconsin
June XX, 2019

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MANAGEMENT REPRESENTATIONS

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June 25, 2019

Baker Tilly Virchow Krause, LLP
777 E Wisconsin Ave
32nd Floor
Milwaukee, WI 53202

Dear Baker Tilly Virchow Krause, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Bayside as of December 31, 2018 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bayside and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

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

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

Information Provided

11. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements, such as financial records and related data, documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Minutes of the meetings of Village Board or summaries of actions of recent meetings for which minutes have not yet been prepared.
12. We have not completed an assessment of the risk that the financial statements may be materially misstated as a result of fraud.
13. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
14. We have no knowledge of any allegations of fraud or suspected fraud affecting the entity received in communications from employees, former employees, regulators, or others.
15. We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
16. There are no known related parties or related party relationships and transactions of which we are aware.

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Other

17. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
18. We have a process to track the status of audit findings and recommendations.
19. We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
20. The Village has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or equity.
21. We are responsible for compliance with federal, state, and local laws, regulations, and provisions of contracts and grant agreements applicable to us, including tax or debt limits, debt contracts, and IRS arbitrage regulations; and we have identified and disclosed to you all federal, state, and local laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
22. There are no:
 - a. Violations or possible violations of budget ordinances, federal, state, and local laws or regulations (including those pertaining to adopting, approving and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency, or for reporting on noncompliance, except those already disclosed in the financial statement, if any.
 - b. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by accounting principles generally accepted in the United States of America.
 - c. Nonspendable, restricted, committed, or assigned fund balances that were not properly authorized and approved.
 - d. Rates being charged to customers other than the rates as authorized by the applicable authoritative body.
 - e. Violations of restrictions placed on revenues as a result of bond resolution covenants such as revenue distribution or debt service funding.
23. In regards to the nonattest services performed by you listed below, we have 1) accepted all management responsibility; 2) designated an individual with suitable skill, knowledge, or experience to oversee the services; 3) evaluated the adequacy and results of the services performed, and 4) accepted responsibility for the results of the services.
 - a. Financial statement preparation
 - b. Adjusting journal entries
 - c. Compiled regulatory reports
 - d. Civic Systems software

None of these nonattest services constitute an audit under generally accepted auditing standards, including *Government Auditing Standards*.
24. The Village of Bayside has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.

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25. The Village of Bayside has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
26. The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
27. The financial statements properly classify all funds and activities.
28. All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
29. Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
30. Provisions for uncollectible receivables, if any, have been properly identified and recorded.
31. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
32. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
33. Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
34. Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
35. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.
36. Tax-exempt bonds issued have retained their tax-exempt status.
37. We have appropriately disclosed the Village of Bayside's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
38. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.

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39. With respect to the supplementary information, (SI):

- a. We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
- b. If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.

40. We assume responsibility for, and agree with, the findings of specialists in evaluating the other post employment obligation and have adequately considered the qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.

41. We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.

42. We have implemented GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, and believe that all liabilities, deferred outflows and deferred inflows have been identified and properly classified in the financial statements and any other required classifications and RSI have been computed in compliance with the Standard.

43. We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

Sincerely,

Village of Bayside

Signed: _____
Mr. Andrew Pederson, Village Manager

Signed: _____
Ms. Lynn Galyardt, Director of Finance and Administration

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VILLAGE OF BAYSIDE

Bayside, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Village Board
Village of Bayside
Bayside, Wisconsin

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of and for the year ended December 31, 2018, and the related notes to the financial statements, which collectively comprise the Village of Bayside's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village of Bayside's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Village of Bayside's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

To the Village Board
Village of Bayside

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of December 31, 2018 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

As discussed in Note I, the Village of Bayside adopted the provisions of GASB Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other Than Pensions*, effective January 1, 2018. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

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

Supplementary Information

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

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To the Village Board
Village of Bayside

Other Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Village of Bayside's basic financial statements. The introductory and statistical sections is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Milwaukee, Wisconsin
June xx, 2019

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VILLAGE OF BAYSIDE

STATEMENT OF NET POSITION As of December 31, 2018

	Governmental Activities	Business Type Activities	Totals	Component Unit Community Development Authority
ASSETS				
Cash and investments	\$ 5,205,178	\$ 1,245,120	\$ 6,450,298	\$ 5,495
Receivables				
Taxes	4,895,678	772,464	5,668,142	-
Accounts	61,972	5,059	67,031	18,584
Due from other governments	1,210,854	-	1,210,854	-
Prepaid items	52,752	1,553	54,305	-
Restricted Assets				
Cash and investments	-	53,345	53,345	-
Net pension asset	683,911	19,916	703,827	-
Advances	(131,458)	131,458	-	-
Capital Assets (net of accumulated depreciation/amortization)				
Land	3,561,528	-	3,561,528	-
Construction in progress	-	32,366	32,366	-
Other capital assets, net of depreciation/amortization	14,442,345	3,723,418	18,165,763	-
Total Assets	<u>29,982,760</u>	<u>5,984,699</u>	<u>35,967,459</u>	<u>24,079</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	14,927	-	14,927	-
Deferred outflows related to pensions	1,230,862	38,040	1,268,902	-
Deferred Outflows related to OPEB	21,845	824	22,669	-
Total Deferred Outflows of Resources	<u>1,267,634</u>	<u>38,864</u>	<u>1,306,498</u>	<u>-</u>
LIABILITIES				
Accounts payable and accrued expenses	856,033	174,503	1,030,536	8,699
Unearned revenue	19,666	-	19,666	-
Noncurrent Liabilities				
Due within one year	939,973	230,865	1,170,838	-
Due in more than one year	<u>8,932,848</u>	<u>2,264,624</u>	<u>11,197,472</u>	<u>-</u>
Total Liabilities	<u>10,748,520</u>	<u>2,669,992</u>	<u>13,418,512</u>	<u>8,699</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	4,929,289	772,464	5,701,753	-
Deferred inflows related to pension	1,363,047	36,164	1,399,211	-
Deferred Inflows related to OPEB	11,815	412	12,227	-
Total Deferred Inflows of Resources	<u>6,304,151</u>	<u>809,040</u>	<u>7,113,191</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	10,048,776	1,265,824	11,314,600	-
Restricted for				
Debt service	313,197	51,410	364,607	-
Pension	683,911	19,916	703,827	-
Unrestricted	<u>3,151,839</u>	<u>1,207,381</u>	<u>4,359,220</u>	<u>15,380</u>
TOTAL NET POSITION	<u>\$ 14,197,723</u>	<u>\$ 2,544,531</u>	<u>\$ 16,742,254</u>	<u>\$ 15,380</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

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STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 783,515	\$ 78,986	\$ -	\$ -
Public safety	5,142,971	2,269,128	32,394	125,966
Public works	1,531,543	547,985	122,506	463,356
Culture, education and recreation	199,544	5,480	-	1,500
Interest and fiscal charges	378,161	-	-	-
Total Governmental Activities	<u>8,035,734</u>	<u>2,901,579</u>	<u>154,900</u>	<u>590,822</u>
Business-type Activities				
Sewer	901,855	908,274	5,862	-
Total Business-type Activities	<u>901,855</u>	<u>908,274</u>	<u>5,862</u>	<u>-</u>
Total Primary Government	<u>\$ 8,937,589</u>	<u>\$ 3,809,853</u>	<u>\$ 160,762</u>	<u>\$ 590,822</u>
Component Unit				
Community Development Authority	<u>\$ 76,705</u>	<u>\$ -</u>	<u>\$ 92,085</u>	<u>\$ -</u>

General Revenues

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income

Gain (Loss) on disposal of assets

Miscellaneous

Total General Revenues

Change in net position

NET POSITION - Beginning of Year

NET POSITION - END OF YEAR

See accompanying notes to financial statements.

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Net (Expenses) Revenues and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Totals	Community Development Authority
\$ (704,529)	\$ -	\$ (704,529)	\$ -
(2,715,483)	-	(2,715,483)	-
(397,696)	-	(397,696)	-
(192,564)	-	(192,564)	-
(378,161)	-	(378,161)	-
(4,388,433)	-	(4,388,433)	-
-	12,281	12,281	-
-	12,281	12,281	-
(4,388,433)	12,281	(4,376,152)	-
-	-	-	15,380
3,765,819	-	3,765,819	-
737,894	-	737,894	-
55,367	-	55,367	-
179,863	-	179,863	-
167,970	1,086	169,056	-
963	(21,895)	(20,932)	-
330,485	6,246	336,731	-
5,238,361	(14,563)	5,223,798	-
849,928	(2,282)	847,646	15,380
13,347,795	2,546,813	15,894,608	-
\$ 14,197,723	\$ 2,544,531	\$ 16,742,254	\$ 15,380

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

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BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2018

	<u>Special Revenue Funds</u>			
	<u>General</u>	<u>Consolidated Services</u>	<u>Consolidated Dispatch</u>	<u>Debt Service</u>
ASSETS				
Cash and investments	\$ 1,488,277	\$ 47,012	\$ 393,730	\$ 387,418
Receivables				
Taxes	3,105,398	-	286,523	761,415
Accounts	1,262	-	762	-
Due from other governments	-	-	-	1,210,854
Prepaid items	<u>21,772</u>	<u>-</u>	<u>29,748</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 4,616,709</u>	<u>\$ 47,012</u>	<u>\$ 710,763</u>	<u>\$ 2,359,687</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 93,875	\$ 13,860	\$ 25,876	\$ -
Accrued liabilities	173,558	-	98,523	-
Advances from Sewer fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Liabilities	<u>267,433</u>	<u>13,860</u>	<u>124,399</u>	<u>-</u>
Deferred Inflows of Resources				
Unearned revenues	3,105,289	-	286,523	761,415
Unavailable revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,180,000</u>
Total Deferred Inflows of Resources	<u>3,105,289</u>	<u>-</u>	<u>286,523</u>	<u>1,941,415</u>
Fund Balances				
Nonspendable	21,881	-	29,748	-
Restricted	-	-	-	418,272
Committed	-	33,152	270,093	-
Assigned	231,300	-	-	-
Unassigned	<u>990,806</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,243,987</u>	<u>33,152</u>	<u>299,841</u>	<u>418,272</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 4,616,709</u>	<u>\$ 47,012</u>	<u>\$ 710,763</u>	<u>\$ 2,359,687</u>

See accompanying notes to financial statements.

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<u>DPW Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 1,697,113	\$ 1,191,628	\$ 5,205,178
111,900	630,442	4,895,678
-	59,948	61,972
-	-	1,210,854
-	<u>1,232</u>	<u>52,752</u>
<u>\$ 1,809,013</u>	<u>\$ 1,883,250</u>	<u>\$ 11,426,434</u>
\$ 260,889	\$ 79,565	\$ 474,065
-	4,813	276,894
-	<u>131,458</u>	<u>131,458</u>
<u>260,889</u>	<u>215,836</u>	<u>882,417</u>
111,900	683,828	4,948,955
-	-	<u>1,180,000</u>
<u>111,900</u>	<u>683,828</u>	<u>6,128,955</u>
-	1,232	52,861
-	-	418,272
1,436,224	982,354	2,721,823
-	-	231,300
-	-	<u>990,806</u>
<u>1,436,224</u>	<u>983,586</u>	<u>4,415,062</u>
<u>\$ 1,809,013</u>	<u>\$ 1,883,250</u>	<u>\$ 11,426,434</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2018

Total Fund Balances - Governmental Funds	\$ 4,415,062
--	--------------

Amounts reported for governmental activities in the statement of net position are different because:

Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	18,003,873
--	------------

Some receivables that are not currently available are reported as unavailable revenues in the fund financial statements but are recognized as revenue when earned in the government-wide statements.	1,180,000
--	-----------

Deferred outflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	1,252,707
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Deferred inflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	(1,374,862)
--	-------------

Some liabilities, including long-term debt, are not due and payable in the current period and therefore, are not reported in the funds.	
Bonds and notes payable	(9,245,789)
Compensated absences	(35,768)
Accrued interest	(105,074)
Unamortized debt premium	(207,857)
Unamortized loss of refunding	14,927
Capital Leases	(224,926)
Net pension Asset	683,911
Net OPEB Obligation	<u>(158,481)</u>

NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 14,197,723</u>
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VILLAGE OF BAYSIDE

DRAFT

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES - GOVERNMENTAL FUNDS

For the Year Ended December 31, 2018

	General	Special Revenue Funds		
		Consolidated Services	Consolidated Dispatch	Debt Service
REVENUES				
Taxes	\$ 2,474,504	\$ 1,044,421	\$ 281,484	\$ 737,894
Intergovernmental	617,304	20,977	-	-
Licenses and permits	191,232	-	-	-
Fines, forfeitures and penalties	48,185	-	-	-
Public charges for services	55,259	-	-	-
Intergovernmental charges for services	135,380	-	1,986,577	233,695
Investment income	167,970	-	-	-
Miscellaneous revenues	67,663	-	84,261	22,948
Total Revenues	<u>3,757,497</u>	<u>1,065,398</u>	<u>2,352,322</u>	<u>994,537</u>
EXPENDITURES				
Current				
General government	587,142	-	-	-
Public safety	1,788,609	836,283	2,267,892	-
Public works	803,192	-	-	-
Health and human services	-	27,697	-	-
Culture, recreation and education	27,413	161,585	-	-
Capital Outlay	84,590	-	4,515	-
Debt Service				
Principal	-	23,450	67,706	1,067,314
Interest and fiscal charges	-	3,822	7,298	223,050
Total Expenditures	<u>3,290,946</u>	<u>1,052,837</u>	<u>2,347,411</u>	<u>1,290,364</u>
Excess (deficiency) of revenues over expenditures	<u>466,551</u>	<u>12,561</u>	<u>4,911</u>	<u>(295,827)</u>
OTHER FINANCING SOURCES (USES)				
Long-term debt proceeds	-	-	-	-
Transfers out	(339,447)	-	-	-
Transfers in	-	-	-	250,064
Sales of fixed assets	18,182	-	-	-
Premium on debt issued	-	-	-	36,580
Total Other Financing Sources (Uses)	<u>(321,265)</u>	<u>-</u>	<u>-</u>	<u>286,644</u>
Net Change in Fund Balances	145,286	12,561	4,911	(9,183)
FUND BALANCES - Beginning of Year	<u>1,098,701</u>	<u>20,591</u>	<u>294,930</u>	<u>427,455</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,243,987</u>	<u>\$ 33,152</u>	<u>\$ 299,841</u>	<u>\$ 418,272</u>

See accompanying notes to financial statements.

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DPW Capital Projects	Nonmajor Governmental Funds	Totals
\$ 2,780	\$ 17,997	\$ 4,559,080
64,533	211,343	914,157
-	-	191,232
-	-	48,185
10,327	513,162	578,748
-	-	2,355,652
-	-	167,970
47,804	13,818	236,494
<u>125,444</u>	<u>756,320</u>	<u>9,051,518</u>
-	-	587,142
-	113,150	5,005,934
-	252,829	1,056,021
-	-	27,697
-	21,687	210,685
297,954	493,423	880,482
32,949	37,016	1,228,435
26,158	14,568	274,896
<u>357,061</u>	<u>932,673</u>	<u>9,271,292</u>
<u>(231,617)</u>	<u>(176,353)</u>	<u>(219,774)</u>
965,000	455,000	1,420,000
-	(250,064)	(589,511)
-	339,447	589,511
-	-	18,182
2,029	2,357	40,966
<u>967,029</u>	<u>546,740</u>	<u>1,479,148</u>
735,412	370,387	1,259,374
<u>700,812</u>	<u>613,199</u>	<u>3,155,688</u>
<u>\$ 1,436,224</u>	<u>\$ 983,586</u>	<u>\$ 4,415,062</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES For the Year Ended December 31, 2018

Net change in fund balances - total governmental funds	\$	1,259,374
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Amounts reported for governmental activities in the statement of activities are different because:

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

Capital outlay is reported as an expenditure in the fund financial statements but is capitalized in the government-wide financial statements		880,482
Some items reported as capital outlay were not capitalized		(164,491)
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements		51,556
Depreciation is reported in the government-wide financial statements		(725,649)

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

Payment on loan receivable		(185,000)
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Debt issued provides current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net position.

Debt proceeds		(1,420,000)
Principal repaid		1,090,764
Principal repaid on capital leases		137,671

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

Amortization of debt premium		20,726
Premium on new debt		(40,966)

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

Compensated absences		49,956
Net OPEB obligation		5,817
Accrued interest on debt		(19,162)
Amortization of deferred charge on refunding		(10,003)
Net pension asset		871,863
Deferred outflows of resources related to pension and OPEB		(373,222)
Deferred inflows of resources related to pension and OPEB		(579,788)

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES

	\$	<u>849,928</u>
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See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

STATEMENT OF NET POSITION
 PROPRIETARY FUND
 As of December 31, 2018

	<u>Sewer Utility</u>
ASSETS	
Current Assets	
Cash and investments	\$ 243,186
Receivables	
Taxes	772,464
Accounts	5,059
Prepaid items	1,553
Restricted Assets	
Cash and investments	<u>1,055,279</u>
Total Current Assets	<u>2,077,541</u>
Noncurrent Assets	
Net pension asset	19,916
Advance to Capital Projects fund	131,458
Capital Assets	
Construction in progress	32,366
Property and equipment	8,057,121
Less: Accumulated depreciation	<u>(4,333,703)</u>
Total Noncurrent Assets	<u>3,907,158</u>
Total Assets	<u>5,984,699</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to OPEB	824
Deferred outflow related to pension	<u>38,040</u>
Total Deferred Outflows of Resources	<u>38,864</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFTSTATEMENT OF NET POSITION
PROPRIETARY FUND
As of December 31, 2018Sewer Fund**LIABILITIES**

Current Liabilities	
Accounts payable	129,116
Accrued liabilities	14,243
Accrued interest	29,209
Current portion of general obligation debt	153,750
Liabilities Payable from Restricted Assets	
Current portion of revenue bond	77,115
Accrued interest	1,935
Total Current Liabilities	<u>405,368</u>

Noncurrent Liabilities

Long-Term Debt	
General obligation bonds payable	1,812,510
Unamortized premium	32,775
Revenue bond	413,810
Net OPEB obligation	5,529
Total Noncurrent Liabilities	<u>2,264,624</u>

Total Liabilities

2,669,992**DEFERRED INFLOWS OF RESOURCES**

Deferred Inflow related to pension	36,164
Deferred Inflow related to OPEB	412
Unearned revenues	<u>772,464</u>
Total Deferred Inflows of Resources	<u>809,040</u>

NET POSITION

Net investment in capital assets	2,267,758
Restricted for	
Debt service	51,410
Pension	19,916
Unrestricted net position	<u>205,447</u>

TOTAL NET POSITION\$ 2,544,531

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION PROPRIETARY FUND For the Year Ended December 31, 2018

	<u>Sewer Utility</u>
OPERATING REVENUES	
Public charges for services	\$ 908,274
Intergovernmental	5,862
Other	<u>6,246</u>
Total Operating Revenues	<u>920,382</u>
OPERATING EXPENSES	
Sewage service	635,910
Depreciation expense	<u>175,863</u>
Total Operating Expenses	<u>811,773</u>
Operating Income	<u>108,609</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	1,086
Interest and debt issuance expenses	(91,970)
Amortization of debt premium and loss on refunding (net)	1,888
Loss on disposal of equipment	<u>(21,895)</u>
Total Nonoperating Revenues (Expenses)	<u>(110,891)</u>
Change in Net Position	(2,282)
NET POSITION - Beginning of Year	<u>2,546,813</u>
NET POSITION- END OF YEAR	<u>\$ 2,544,531</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

STATEMENT OF CASH FLOWS
 PROPRIETARY FUND
 For the Year Ended December 31, 2018

	<u>Sewer Utility</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from customers	\$ 934,228
Paid to suppliers for goods and services	(373,992)
Paid to employees for services	(124,678)
Net Cash Flows From Operating Activities	<u>435,558</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	<u>1,086</u>
Net Cash Flows From Investing Activities	<u>1,086</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Proceeds from debt issued	1,020,000
Debt retired	(289,020)
Interest paid	(73,762)
Premium on debt issued	15,791
Advances to other funds	(131,458)
Acquisition and construction of capital assets	(47,010)
Net Cash Flows From Capital and Related Financing Activities	<u>494,541</u>
Net Change in Cash and Cash Equivalents	931,185
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>367,280</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u><u>\$ 1,298,465</u></u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFT

STATEMENT OF CASH FLOWS PROPRIETARY FUND For the Year Ended December 31, 2018

	<u>Sewer Utility</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 108,609
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities	
Depreciation	175,863
Changes in assets, deferred outflows, liabilities and deferred inflows	
Accounts receivable	13,846
Other accounts receivable	(4,944)
Prepayments	(443)
Accounts payable	125,089
Other current liabilities	5,493
Deferred inflow of resources	4,944
Pension related deferrals, assets and liabilities	1,984
OPEB related deferrals and liabilities	<u>5,117</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 435,558</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS	
Cash and investments	\$ 243,186
Restricted cash and investments	<u>1,055,279</u>
CASH AND CASH EQUIVALENTS	<u>\$ 1,298,465</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Amortization of debt premium	<u>\$ 2,270</u>
Amortization of loss on refunding	<u>\$ (382)</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

DRAFTSTATEMENT OF ASSETS AND LIABILITIES
AGENCY FUNDS
As of December 31, 2018

	<u>Total</u>
ASSETS	
Cash and investments	\$ 10,859,161
Receivables	
Taxes	3,519,810
Special assessments	<u>4,634,869</u>
TOTAL ASSETS	<u><u>\$ 19,013,840</u></u>
LIABILITIES	
Accounts payable	\$ 15,369
Due to bondholders	5,569,125
Due to other governments	<u>13,429,346</u>
TOTAL LIABILITIES	<u><u>\$ 19,013,840</u></u>

See accompanying notes to financial statements.

INDEX TO NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

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NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. REPORTING ENTITY

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

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

Discretely Presented Component Unit

Community Development Authority

The government-wide financial statements include the Community Development Authority ("Authority") as a component unit. The Authority is a legally separate organization. The board of the Authority is appointed by the village board. Wisconsin Statutes provide for circumstances whereby the Village can impose its will on the Authority, and also create a potential financial benefit to or burden on the Village. See Note III.I. As a component unit, the Authority's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended December 31, 2018. The CDA does not issue separate financial statements.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In June 2015, the GASB issued statement No. 75 - *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*. This Statement replaces the requirements of Statements No. 45, *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, as amended, and No. 57, *OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans, for OPEB*. This standard was implemented January 1, 2018.

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

- a. Total assets/deferred outflows of resources, liabilities/deferred inflows of resources, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least 10% of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

Separate financial statements are provided for governmental funds, proprietary funds and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements.

The Village reports the following major governmental funds:

- General Fund - accounts for the Village's primary operating activities. It is used to account for and report all financial resources except those accounted for and reported in another fund.
- Special Revenue Fund - Consolidated Services Fund - used to account for and report grants and local revenues committed to supporting expenditures for the program.
- Special Revenue Fund - Consolidated Dispatch - used to account for and report grants and local revenues legally restricted or committed to supporting expenditures for the program.
- Debt Service Fund - used to account for and report financial resources that are restricted, committed, or assigned to expenditure for the payment of general long-term debt principal, interest, and related costs, other than enterprise debt.
- Capital Projects Fund - DPW Capital Projects - used to account for and report financial resources that are restricted, committed, or assigned to expenditures for capital outlays, including the acquisition or construction of capital facilities and other capital assets for the DPW program.

The Village reports the following major enterprise funds:

- Sewer Utility - accounts for operations of the sewer system.

The Village reports the following nonmajor governmental funds:

- Special Revenue Funds - used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes (other than debt service or capital projects).

Stormwater

Records Management System

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

Capital Projects - General Capital Projects, Dispatch Capital Projects, Records Management System Capital Projects

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS (cont.)

Fund Financial Statements (cont.)

In addition, the Village reports the following fund types:

Agency Funds - used to account for and report assets held by the Village in a trustee capacity or as an agent for individuals, private organizations, and/or other governmental units.

Tax Collection Fund
Special Assessment B Bonds

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION

Government-Wide Financial Statements

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

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

Fund Financial Statements

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

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

C. MEASUREMENT FOCUS, BASIS OF ACCOUNTING, AND FINANCIAL STATEMENT PRESENTATION (cont.)

Fund Financial Statements (cont.)

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

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

Proprietary and fiduciary fund financial statements (other than agency funds) are reported using the economic resources measurement focus and the accrual basis of accounting, as described previously in this note. Agency funds follow the accrual basis of accounting, and do not have a measurement focus.

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

All Financial Statements

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

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY

1. Deposits and Investments

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

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

- a. Time deposits in any credit union, bank, savings bank or trust company.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

1. Deposits and Investments (cont.)

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

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

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

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

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF), and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2018, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note III. A. for further information.

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

2. Receivables

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

Property tax calendar - 2018 tax roll:

Lien date and levy date	December 2018
Tax bills mailed	December 2018
Payment in full, or	January 31, 2019
First installment due	January 31, 2019
Second installment due	March 31, 2019
Third installment due	May 31, 2019
Personal property taxes in full	January 31, 2019
Tax sale - 2018 delinquent real estate taxes	October 2021

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

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

3. Prepaid Items

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items in both government-wide and fund financial statements.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

4. Restricted Assets

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

5. Capital Assets

Government-Wide Statements

Capital assets, which include property, plant and equipment, are reported in the government-wide financial statements. Capital assets are defined by the government as assets with an initial cost of more than \$5,000 for general capital assets and \$5,000 for infrastructure assets, and an estimated useful life in excess of 1 year. All capital assets are valued at historical cost, or estimated historical cost if actual amounts are unavailable. Donated capital assets are recorded at their estimated acquisition value at the date of donation.

Additions to and replacements of capital assets of business-type activities are recorded at original cost, which includes material, labor, overhead, and an allowance for the cost of funds used during construction when significant. For tax-exempt debt, the amount of interest capitalized equals the interest expense incurred during construction netted against any interest revenue from temporary investment of borrowed fund proceeds. No interest was capitalized during the current year. The cost of renewals and betterments relating to retirement units is added to plant accounts. The cost of property replaced, retired or otherwise disposed of, is deducted from plant accounts and, generally, together with removal costs less salvage, is charged to accumulated depreciation.

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

Buildings	20-50 Years
Land Improvements	15-40 Years
Machinery and Equipment	5-20 Years
Utility System	15-40 Years
Infrastructure	15-40 Years
Intangible - Software	5-10 Years

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES,
AND NET POSITION OR EQUITY (cont.)***

5. Capital Assets (cont.)

Fund Financial Statements

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

6. Deferred Outflows of Resources

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

A deferred charge on refunding arises from the advance refunding of debt. The difference between the cost of the securities placed in trust for future payments of the refunded debt and the net carrying value of that debt is deferred and amortized as a component of interest expense over the shorter of the term of the refunding issue or the original term of the refunded debt. The unamortized amount is reported as a deferred outflow of resources in the government-wide and proprietary fund financial statements.

7. Compensated Absences

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

Payments for vacation and sick leave will be made at rates in effect when the benefits are used. Accumulated vacation and sick leave liabilities at December 31, 2018 are determined on the basis of current salary rates and include salary related payments.

8. Long-Term Obligations/Conduit Debt

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

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

8. Long-Term Obligations/Conduit Debt (cont.)

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

The Village may approve the issuance of industrial revenue bonds (IRB) for the benefit of private business enterprises. IRB's are secured by mortgages or revenue agreements on the associated projects, and do not constitute indebtedness of the Village. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. There were no IRB's outstanding at year end.

9. Deferred Inflows of Resources

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

10. Equity Classifications

Government-Wide Statements

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

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

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION OR EQUITY (cont.)

10. Equity Classifications (cont.)

Fund Statements

Governmental fund balances are displayed as follows:

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

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

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

See Note III. H. for further information.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE I - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont.)

***D. ASSETS, DEFERRED OUTFLOWS OF RESOURCES, LIABILITIES, DEFERRED INFLOWS OF RESOURCES,
AND NET POSITION OR EQUITY (cont.)***

11. Pension

For purposes of measuring the net pension asset (liability), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the Wisconsin Retirement System (WRS) and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

12. Postemployment Benefits Other Than Pensions (OPEB)

The fiduciary net position of the Local Retiree Life Insurance Fund (LRLIF) has been determined using the flow of economic resources measurement focus and the accrual basis of accounting. This includes for purposes of measuring the net OPEB liability, deferred outflows of resources and deferred inflows of resources related to other post-employment benefits, OPEB expense, and information about the fiduciary net position of the LRLIF and additions to/deductions from LRLIF's fiduciary net position have been determined on the same basis as they are reported by LRLIF. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE II - STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

A. EXCESS EXPENDITURES OVER APPROPRIATIONS

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Special Revenue Fund -			
Stormwater	\$ 849,675	\$ 915,788	\$ 66,113
Debt Service Fund	1,289,963	1,290,364	401

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

B. LIMITATIONS ON THE VILLAGE'S TAX LEVY

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

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS

A. DEPOSITS AND INVESTMENTS

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

	Carrying Value	Statement Balances	Associated Risks
Deposits	\$ 13,623,676	\$ 12,000,121	Custodial Credit Risk
LGIP	307,275	307,275	Credit Risk
US treasuries	2,293,401	2,293,401	Custodial Credit Risk, Interest Rate Risk
US & Foreign Corporate Bonds	985,359	985,359	Custodial Credit Risk, Credit and Interest Rate Risk, Foreign Currency Risk
Money Market Mutual Fund	158,288	158,288	Credit Risk, Interest Rate Risk
Petty cash	300	-	N/A
Total Deposits and Investments	<u>\$ 17,368,299</u>	<u>\$ 15,744,444</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 6,455,793		
Restricted cash and investments	53,345		
Per statement of assets and liabilities - agency funds			
Agency Funds	<u>10,859,161</u>		
Total Deposits and Investments	<u>\$ 17,368,299</u>		

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

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

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**A. DEPOSITS AND INVESTMENTS (cont.)**

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

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

Investment Type	December 31, 2018			
	Level 1	Level 2	Level 3	Total
Money Market Mutual Funds	\$ -	\$ 158,288	\$ -	\$ 158,288
US & Foreign Corporate Bonds	-	985,359	-	985,359
US Treasuries	-	2,293,401	-	2,293,401
Total	<u>\$ -</u>	<u>\$ 3,437,048</u>	<u>\$ -</u>	<u>\$ 3,437,048</u>

Custodial Credit Risk**Deposits**

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

As of December 31, 2018, \$1,011,787 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 1,011,787</u>
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Investments

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

US & Foreign Corporate Bonds

Neither insured nor registered and held by counterparty	<u>\$ 985,359</u>
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Credit Risk

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of December 31, 2018, the Village's investments were rated as follows:

Investment Type	Moody's Investors Services
Money Market Mutual Funds	Aaa
Corporate Bonds	A1 to Aa3

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

Wisconsin Local Government Investment Pool

Interest Rate Risk

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

As of December 31, 2018, the Village's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1 year	1 - 5 years
US treasuries	\$ 2,293,401	\$ 535,486	\$ 1,757,915
US & Foreign Corporate Bonds	<u>985,359</u>	<u>163,386</u>	<u>821,973</u>
Totals	<u>\$ 3,278,760</u>	<u>\$ 698,872</u>	<u>\$ 2,579,888</u>

Investment Type	Fair Value	Weighted Average Maturity (Months)
Money Market Mutual Fund	<u>\$ 158,288</u>	1

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

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

B. RECEIVABLES

All of the receivables on the balance sheet are expected to be collected within one year, except for the North Shore Fire Department loan receivable, of which \$805,000 is not expected to be collected within one year, the Village of River Hills loan receivable, of which \$200,000 is not expected to be collected within one year, and Village of Fox Point loan receivable of which \$175,000 is not expected to be collected within one year.

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

	<u>Unearned</u>	<u>Unavailable</u>
Property taxes receivable for subsequent year	\$ 4,586,333	\$ -
North Shore Fire Department - loan	-	805,000
Village of River Hills - loan	-	200,000
Village of Fox Point - loan	-	175,000
Stormwater user fees	<u>362,622</u>	<u>-</u>
 Total Unearned/Unavailable Revenue for Governmental Funds	 <u>\$ 4,948,955</u>	 <u>\$ 1,180,000</u>
 Total Unearned Revenue for Governmental Funds	 <u>\$ 4,948,955</u>	

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

	<u>Unearned</u>
Property taxes receivable for subsequent year	\$ <u>772,464</u>
Total Unearned Revenue for Proprietary Funds	<u>\$ 772,464</u>

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

C. RESTRICTED ASSETS

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

- Redemption - Used to segregate resources accumulated for debt service payments over the next twelve months.
- Construction - Used to report proceeds of bond issuances that are restricted for use in construction.

Net Pension Asset

Restricted assets have been reported in connection with the net pension asset balance since this balance must be used to fund employee benefits.

Following is a list of restricted assets at December 31, 2018:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 53,345	\$ 1,935	\$ 51,410
Net pension asset	703,827	-	703,827
Construction account	<u>1,001,934</u>	<u>-</u>	<u>n/a</u>
Total	<u>\$ 1,759,106</u>	<u>\$ 1,935</u>	<u>\$ 755,237</u>

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2018, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities				
Capital assets not being depreciated/amortized				
Land	\$ 3,561,528	\$ -	\$ -	\$ 3,561,528
Total Capital Assets Not Being Depreciated/Amortized	<u>3,561,528</u>	<u>-</u>	<u>-</u>	<u>3,561,528</u>
Capital assets being depreciated/amortized				
Land improvements	601,818	-	-	601,818
Building and improvements	8,205,788	-	-	8,205,788
Machinery and equipment	3,412,876	152,367	194,760	3,370,483
Infrastructure	9,118,953	599,420	157,401	9,560,972
Software	1,387,676	15,760	-	1,403,436
Total Capital Assets Being Depreciated/Amortized	<u>22,727,111</u>	<u>767,547</u>	<u>352,161</u>	<u>23,142,497</u>
Total Capital Assets	<u>26,288,639</u>	<u>767,547</u>	<u>352,161</u>	<u>26,704,025</u>
Less: Accumulated depreciation/amortization for				
Land improvements	(270,162)	(7,105)	-	(277,267)
Building and improvements	(1,738,687)	(140,023)	-	(1,878,710)
Machinery and equipment	(1,972,081)	(265,002)	194,760	(2,042,323)
Infrastructure	(3,266,760)	(210,362)	157,401	(3,319,721)
Software	(1,078,974)	(103,157)	-	(1,182,131)
Total Accumulated Depreciation/Amortization	<u>(8,326,664)</u>	<u>(725,649)</u>	<u>352,161</u>	<u>(8,700,152)</u>
Net Capital Assets Being Depreciated/Amortized	<u>14,400,447</u>	<u>41,898</u>	<u>-</u>	<u>14,442,345</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	<u>\$ 17,961,975</u>	<u>\$ 41,898</u>	<u>\$ -</u>	<u>\$ 18,003,873</u>

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

D. CAPITAL ASSETS (cont.)

Depreciation/amortization expense was charged to functions as follows:

Governmental Activities

General government	\$ 128,490
Public safety	218,092
Public works, which includes the depreciation of roads, sidewalks and storm sewers	370,208
Culture, education and recreation	<u>8,859</u>
Total Governmental Activities Depreciation/Amortization Expense	<u>\$ 725,649</u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciation				
Construction in progress	\$ 14,300	\$ 18,066	\$ -	\$ 32,366
Total Capital Assets Not Being Depreciation	<u>14,300</u>	<u>18,066</u>	<u>-</u>	<u>32,366</u>
Capital assets being depreciated				
Infrastructure	7,852,957	-	-	7,852,957
Equipment	<u>217,970</u>	<u>28,944</u>	<u>42,750</u>	<u>204,164</u>
Total Capital Assets Being Depreciated	<u>8,070,927</u>	<u>28,944</u>	<u>42,750</u>	<u>8,057,121</u>
Total Capital Assets	<u>8,085,227</u>	<u>47,010</u>	<u>42,750</u>	<u>8,089,487</u>
Less: Accumulated depreciation for				
Infrastructure	(4,075,266)	(160,078)	-	(4,235,344)
Equipment	<u>(103,429)</u>	<u>(15,785)</u>	<u>20,855</u>	<u>(98,359)</u>
Total Accumulated Depreciation	<u>(4,178,695)</u>	<u>(175,863)</u>	<u>20,855</u>	<u>(4,333,703)</u>
Net Capital Assets Being Depreciated	<u>3,892,232</u>	<u>(146,919)</u>	<u>21,895</u>	<u>3,723,418</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 3,906,532</u>	<u>\$ (128,853)</u>	<u>\$ 21,895</u>	<u>\$ 3,755,784</u>

Depreciation/amortization expense was charged to functions as follows:

Business-type Activities

Sewer	\$ <u>175,863</u>
Total Business-type Activities Depreciation Expense	<u>\$ 175,863</u>

E. INTERFUND ADVANCES AND TRANSFERS

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

E. INTERFUND ADVANCES AND TRANSFERS (cont.)

Advances

The capital projects fund is advancing funds to the sewer utility in the amount of \$131,458. The amount advanced is determined by the principal and interest lease payments for capital equipment purchased.

The following is a schedule of interfund advances:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Capital Projects Fund	Sewer Fund	<u>\$ 131,458</u>	<u>\$ 95,455</u>

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Debt Service Fund	Special Revenue Fund - Stormwater Fund	\$ 250,064	To fund debt service payments
Capital Projects Fund	General Fund	<u>339,447</u>	To fund future capital project
Total - Fund Financial Statements		589,511	
Less: Fund eliminations		<u>(589,511)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS

Long-term obligations activity for the year ended December 31, 2018, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and Notes Payable					
General obligation debt - Village debt	\$ 7,951,553	\$ 1,420,000	\$ 930,764	\$ 8,440,789	\$ 692,010
General obligation debt - NSFD debt	965,000	-	160,000	805,000	160,000
(Discounts)/Premiums	187,617	40,966	20,726	207,857	-
Sub-totals	<u>9,104,170</u>	<u>1,460,966</u>	<u>1,111,490</u>	<u>9,453,646</u>	<u>852,010</u>
Other Liabilities					
Vested compensated absences	85,724	61,987	111,943	35,768	10,165
Capital leases	362,597	-	137,671	224,926	77,798
Net pension liability	187,952	-	187,952	-	-
Net OPEB obligation	<u>164,298</u>	<u>158,481</u>	<u>164,298</u>	<u>158,481</u>	<u>-</u>
Total Other Liabilities	<u>800,571</u>	<u>220,468</u>	<u>601,864</u>	<u>419,175</u>	<u>87,963</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 9,904,741</u>	<u>\$ 1,681,434</u>	<u>\$ 1,713,354</u>	<u>\$ 9,872,821</u>	<u>\$ 939,973</u>
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	\$ 1,159,945	\$ 1,020,000	\$ 213,686	\$ 1,966,259	\$ 153,750
Revenue bonds	566,260	-	75,334	490,926	77,115
(Discounts)/Premiums	<u>19,254</u>	<u>15,791</u>	<u>2,270</u>	<u>32,775</u>	<u>-</u>
Sub-totals	<u>1,745,459</u>	<u>1,035,791</u>	<u>291,290</u>	<u>2,489,960</u>	<u>230,865</u>
Other Liabilities					
Net OPEB obligation	-	5,529	-	5,529	-
Net pension liability	<u>6,312</u>	<u>-</u>	<u>6,312</u>	<u>-</u>	<u>-</u>
Total Other Liabilities	<u>6,312</u>	<u>5,529</u>	<u>6,312</u>	<u>5,529</u>	<u>-</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 1,751,771</u>	<u>\$ 1,041,320</u>	<u>\$ 297,602</u>	<u>\$ 2,495,489</u>	<u>\$ 230,865</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5% of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2018, was \$31,778,625. Total general obligation debt outstanding at year end was \$11,212,048.

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt

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

Governmental Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2018</u>
Corp. Purpose - NSFD	04/26/2012	08/01/2023	2.5-3.5%	\$ 1,605,000	\$ 805,000
State Trust Fund Loan	08/13/2003	03/15/2023	5.25	266,558	129,058
North Shore Fire	11/01/2010	04/01/2022	0.51-2.91	199,368	83,080
North Shore Fire	08/01/2003	08/01/2023	2.5-4.2	162,173	49,910
Corporate Purpose Bonds	11/14/2011	11/01/2031	2.0-3.4	1,758,741	1,353,741
Corporate Purpose Bonds - Refunding	12/10/2014	12/01/2034	2.0-3.25	6,485,000	4,370,000
Corporate Purpose Bonds	06/28/2016	03/01/2026	2.0	1,035,000	1,035,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,420,000	<u>1,420,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 9,245,789</u>

Business-type Activities

<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2018</u>
State Trust Fund Loan	11/02/2010	03/01/2026	1.0-3.6%	\$ 475,000	\$ 260,000
Corporate Purpose Bonds	11/14/2011	11/01/2031	2.0-3.4	411,259	316,259
Corporate Purpose Bonds - Refunding	12/10/2014	12/01/2034	2.0-3.25	860,000	370,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,020,000	<u>1,020,000</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 1,966,259</u>

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

General Obligation Debt (cont.)

Debt service requirements to maturity are as follows:

Years	Governmental Activities General Obligation Debt		Business-type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
2019	\$ 852,010	\$ 263,572	\$ 153,750	\$ 67,706
2020	834,630	231,296	163,750	53,183
2021	843,250	212,897	173,750	48,426
2022	816,870	194,395	173,750	43,458
2023	789,388	172,476	180,900	38,121
2024-2028	2,952,450	574,962	887,550	106,498
2029-2033	2,087,191	180,694	202,809	22,155
2034	70,000	2,275	30,000	975
Totals	<u>\$ 9,245,789</u>	<u>\$ 1,832,567</u>	<u>\$ 1,966,259</u>	<u>\$ 380,522</u>

Revenue Debt

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

The Village has pledged future sewer revenues, net of specified operating expenses, to repay revenue bonds issued in 2004. Proceeds from the bonds provided financing for the Village's Sewer System. The bonds are payable solely from sewer revenues and are payable through 2024. Annual principal and interest payments on the bonds are expected to require 29.00% of net revenues. The total principal and interest remaining to be paid on the bonds is \$526,548. Principal and interest paid for the current year and total customer net revenues were \$87,835 and \$285,558, respectively.

Revenue debt payable at December 31, 2018, consists of the following:

Business-type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2018
Sewer Utility					
Revenue Bonds	08/25/2004	05/01/2024	2.365%	\$ 1,342,169	\$ 490,926
Total Business-type Activities - Revenue Debt					<u>\$ 490,926</u>

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities Revenue Debt</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 77,115	\$ 10,699
2020	78,939	8,853
2021	80,806	6,964
2022	82,717	5,031
2023	84,673	3,051
2024	<u>86,676</u>	<u>1,025</u>
Totals	<u>\$ 490,926</u>	<u>\$ 35,623</u>

Special Assessment B-Bonds

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

Special assessment B-Bonds at December 31, 2018, consists of the following:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2018
<u>Special Assessment B-Bonds</u>					
Special Assessment B-Bonds	05/16/2013	05/01/2033	1.55-4.15%	\$ 1,015,000	\$ 645,000
Special Assessment B-Bonds	05/07/2015	05/01/2035	1.25-4.10	4,390,000	<u>3,690,000</u>
Total Governmental Activities Special Assessment B-Bonds					<u>\$ 4,335,000</u>

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

F. LONG-TERM OBLIGATIONS (cont.)

Special Assessment B-Bonds (cont.)

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Governmental Activities Special Assessment B-Bonds</u>	
	<u>Principal</u>	<u>Interest</u>
2019	\$ 265,000	\$ 130,671
2020	265,000	125,669
2021	265,000	120,226
2022	265,000	114,319
2023	265,000	468,394
2024-2028	1,305,000	316,468
2029-2033	1,275,000	61,146
2034-2035	<u>430,000</u>	<u>17,523</u>
Totals	<u>\$ 4,335,000</u>	<u>\$ 1,354,416</u>

Other Debt Information

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

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

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

G. LEASE DISCLOSURES

Lessee - Capital Leases

In 2011, 2012, 2013, 2015, 2016 and 2017 the Village acquired capital assets through a lease/purchase agreement. The gross amount of these assets under capital leases is \$1,032,739, which are included in capital assets in the governmental activities. The future minimum lease obligations and the net present value on these minimum lease payments as of December 31, 2018, are as follows:

<u>Years</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2019	\$ 77,798	\$ 7,627	\$ 85,425
2020	72,345	4,957	77,302
2021	<u>74,783</u>	<u>2,519</u>	<u>77,302</u>
Totals	<u>\$ 224,926</u>	<u>\$ 15,103</u>	<u>\$ 240,029</u>

H. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2018, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 3,561,528
Other capital assets, net of accumulated depreciation	14,442,345
Less: Long-term debt outstanding	(9,470,715)
Plus: Unspent capital related debt proceeds	641,500
Plus: Noncapital debt proceeds	1,067,048
Less: Unamortized debt premium	(207,857)
Plus: Unamortized loss on advanced refunding	<u>14,927</u>
Total Net Investment in Capital Assets	<u>10,048,776</u>
Restricted	
Debt Service	313,197
Net pension asset	<u>683,911</u>
Total Restricted	<u>997,108</u>
Unrestricted	<u>3,151,839</u>
Total Governmental Activities Net Position	<u>\$ 14,197,723</u>

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**H. NET POSITION/FUND BALANCES (cont.)****Governmental Funds**

Governmental fund balances reported on the fund financial statements at December 31, 2018, include the following:

Nonspendable

Major Funds

General Fund

Delinquent personal property taxes

\$ 109

Prepaid items

21,772

Total

\$ 21,881

Special Revenue Fund

Consolidated Dispatch - prepaid items

\$ 29,748

Nonmajor Fund

Special Revenue Fund

Stormwater - prepaid items

\$ 1,232**Restricted**

Major Fund

Debt Service Fund

Debt service

\$ 418,272**Committed**

Major

Special Revenue Funds

Consolidated Services

\$ 33,152

Consolidated Dispatch

270,093

Capital Projects Fund - DPW Capital Projects

1,436,224

Total

\$ 1,739,469

Nonmajor Funds

Special Revenue Fund - Stormwater

\$ 289,496

Capital Projects Fund - Capital Projects

692,858

Sub-Total

\$ 982,354

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

H. NET POSITION/FUND BALANCES (cont.)

Governmental Funds (cont.)

Assigned	
Major Funds	
General Fund	
Future budget use	\$ 231,300
Unassigned	
Major Fund	
General fund	\$ 990,806
Net Investment in Capital Assets	
Construction in progress	\$ 32,366
Other capital assets, net of accuulated depreciation	3,723,418
Less: Long-term debt outstanding	(2,489,960)
Plus: Unspent capital related debt proceeds	1,001,934
Total Net Investment in Capital Assets	2,267,758
Restricted	
Debt Service	51,410
Pensions	19,916
Total Restricted	71,326
Unrestricted	205,447
Total Business-type Activities Net Position	\$ 2,544,531

I. COMPONENT UNIT

COMMUNITY DEVELOPMENT AUTHORITY

This report contains the Community Development Authority (Authority), which is included as a component unit.

In addition to the basic financial statements and the preceding notes to financial statements which apply, the following additional disclosures are considered necessary for a fair presentation.

a. Basis of Accounting/Measurement Focus

The Authority follows the modified accrual basis of accounting and the flow of economic resources measurement focus.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)

I. COMPONENT UNIT (cont.)

COMMUNITY DEVELOPMENT AUTHORITY (cont.)

b. Deposits and Investments

At year end, the carrying amount of the Authority's deposits was \$5,495 and is part of the Village's commingled cash. See Note III. A.

NOTE IV - OTHER INFORMATION

A. EMPLOYEES' RETIREMENT SYSTEM

Plan description. The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, and expected to work at least 1200 hours a year and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

Benefits provided. Employees who retire at or after age 65 (54 for protective occupation employees, 62 for elected officials and State executive participants, if hired on or before 12/31/2016) are entitled to receive an unreduced retirement benefit. The factors influencing the benefit are: (1) final average earnings, (2) years of creditable service, and (3) a formula factor.

Final average earnings is the average of the participant's three highest years' earnings. Creditable service is the creditable current and prior service expressed in years or decimal equivalents of partial years for which a participant receives earnings and makes contributions as required. The formula factor is a standard percentage based on employment category.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Employees may retire at age 55 (50 for protective occupation employees) and receive reduced benefits. Employees terminating covered employment before becoming eligible for a retirement benefit may withdraw their contributions and forfeit all rights to any subsequent benefits.

The WRS also provides death and disability benefits for employees.

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

Year	Core Fund Adjustment	Variable Fund Adjustment
2008	6.6%	0%
2009	(2.1)	(42)
2010	(1.3)	22
2011	(1.2)	11
2012	(7.0)	(7)
2013	(9.6)	9
2014	4.7	25
2015	2.9	2
2016	0.5	(5)
2017	2.0	4

VILLAGE OF BAYSIDE

DRAFTNOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018**NOTE IV - OTHER INFORMATION (cont.)****A. EMPLOYEES' RETIREMENT SYSTEM (cont.)**

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

During the reporting period, the WRS recognized \$242,014 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2018 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.8%	6.8%
Protective with Social Security	6.8%	10.6%
Protective without Social Security	6.8%	14.9%

Pension Asset, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2018, the Village reported an asset of \$703,827 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2017, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2017, the Village's proportion was 0.02370494%, which was an increase of 0.00013603% from its proportion measured as of December 31, 2016.

For the year ended December 31, 2018, the Village recognized pension expense of \$325,227.

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 894,230	\$ 418,291
Changes in assumptions	139,062	-
Net differences between projected and actual earnings on pension plan investments	-	967,346
Changes in proportion and differences between employer contributions and proportionate share of contributions	3,568	13,574
Employer contributions subsequent to the measurement date	<u>232,042</u>	<u>-</u>
Totals	<u>\$ 1,268,902</u>	<u>\$ 1,399,211</u>

\$232,042 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2019	\$ 68,157
2020	(8,554)
2021	(240,838)
2022	(182,802)
2023	1,686

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liability in the December 31, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2016
Measurement Date of Net Pension Liability (Asset):	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.2%
Discount Rate:	7.2%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table
Post-retirement Adjustments*:	2.1%

** No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 2.1% is the assumed annual adjustment based on the investment return assumption and the post-retirement discount rate.*

Actuarial assumptions are based upon an experience study conducted in 2015 using experience from 2012 – 2014. The total pension liability for December 31, 2017 is based upon a roll-forward of the liability calculated from the December 31, 2016 actuarial valuation.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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

<u>Core Fund Asset Class</u>	<u>Current Asset Allocation %</u>	<u>Long-Term Expected Nominal Rate of Return %</u>	<u>Long-Term Expected Real Rate of Return %</u>
Global Equities	50%	8.2%	5.3%
Fixed Income	24.5	4.2	1.4
Inflation Sensitive Assets	15.5	3.8	1.0
Real Estate	8	6.5	3.6
Private Equity/Debt	8	9.4	6.5
Multi-Asset	4	6.5	3.6
Total Core Fund	110	7.3	4.4
<u>Variable Fund Asset Class</u>			
U.S Equities	70	7.5	4.6
International Equities	30	7.8	4.9
Total Variable Fund	100	7.9	5.0

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75%

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

Single discount rate. A single discount rate of 7.20% was used to measure the total pension liability. This single discount rate was based on the expected rate of return on pension plan investments of 7.20% and a long term bond rate of 3.31%. Because of the unique structure of WRS, the 7.20% expected rate of return implies that a dividend of approximately 2.1% will always be paid. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Sensitivity of the Village's proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents the Village's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.20 percent, as well as what the Village's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.20 percent) or 1-percentage-point higher (8.20 percent) than the current rate:

	1% Decrease to Discount Rate (6.20%)	Current Discount Rate (7.20%)	1% Increase to Discount Rate (8.20%)
Village's proportionate share of the net pension liability (asset)	\$1,821,042	\$(703,827)	\$(2,622,807)

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

B. RISK MANAGEMENT

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

C. COMMITMENTS AND CONTINGENCIES

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

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

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

The Village has active construction projects as of December 31, 2018. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. JOINT VENTURES

North Shore Fire Department

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

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

Each participating municipality's annual financial contribution to the NSFD's operations and capital budget shall be based on its prorated share of population, equalized valuation and usage of all the municipalities. The Village accounts for its share of the operations of the NSFD in the Consolidated Services fund. The Village made a payment totaling \$815,306 to NSFD for 2018. The Village believes that the fire department will continue to provide services in the future at similar rates. Complete 2018 financial information is available from NSFD at 4401 West River Lane, Brown Deer, WI 53223. The Village does not report an equity interest in this joint venture.

North Shore Library System

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

The Village made payments totaling \$153,362 to the Library in 2018. The village accounts for its share of the operations of the North Shore Library in the Library special revenue fund. The Village believes that the library will continue to provide services in the future at similar rates. Complete 2018 financial information is available from the Village of Fox Point. The Village does not report an equity interest in this joint venture.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

D. JOINT VENTURES (cont.)

Dispatch Services

The Village of Fox Point, River Hills, and Bayside jointly operate a dispatch service under a joint service agreement. Under the joint agreement, the Village of Bayside provides dispatch services to the municipalities. The cost of these services is shared between the communities as agreed upon in the individual agreements. A separate board has not been established to govern the dispatch service activities. Changes to the agreements and to the services provided require the approval of all three Village boards. Complete 2018 financial information is provided in these statements and accompanying footnotes. The Village does not report an equity interest in this joint venture.

During 2011, the Village of Brown Deer and North Shore Public Safety Communications Commission ("Commission") also entered into an intergovernmental cooperation agreement with the Village of Bayside. Effective January 1, 2012, joint operating costs of the dispatch services are shared between Village of Fox Point, River Hills, Bayside, Brown Deer, and the Commission as agreed upon in the individual agreements. During 2012, the Village received approximately \$246,000 from Fox Point, \$978,236 from the Commission, \$344,306 from Brown Deer, and \$92,526 from River Hills. The Village's contribution was approximately \$246,846 and was funded through tax levy.

To accomodate expansion of the dispatch operation, the Village began construction of the Bayside Communications Center. Capital costs of the expansion are financed by each municipality as agreed upon in the individual agreements. During 2012, the Village received the remaining fifty percent of the capital contributions from Village of Brown Deer and the Commission in the amount of \$188,543 and \$588,956, respectively. In 2011 to finance Fox Point, River Hills, and Bayside contributions, the Village issued general obligation corporate purpose bonds and loaned \$245,000 of the proceeds to the Village of Fox Point and \$305,000 to the Village of River Hills. On December 31, 2018 the Village has reported a \$375,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from Fox Point and River Hills.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS

Local Retiree Life Insurance Fund (LRLIF)

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

ETF issues a standalone Comprehensive Annual Financial Report (CAFR), which can be found at <http://etf.wi.gov/publications/cafr.htm>.

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

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

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

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

Contribution rates for the plan year reported as of December 31, 2018 are:

<u>Coverage Type</u>	<u>Employer Contribution</u>
50% Post Retirement Coverage	40% of employee contribution
25% Post Retirement Coverage	20% of employee contribution

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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

Life Insurance Employee Contribution Rates For the Plan Year	
<u>Attained Age</u>	<u>Basic</u>
Under 30	\$0.05
30-34	0.06
34-39	0.07
40-44	0.08
45-49	0.12
50-54	0.22
55-59	0.39
60-64	0.49
65-69	0.57

During the reporting period, the LRLIF recognized \$1,035 in contributions from the employer.

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

At December 31, 2018, the Village reported a liability of \$164,010 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2017, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2016 rolled forward to December 31, 2017. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net OPEB liability was based on the Village's share of contributions to the OPEB plan relative to the contributions of all participating employers. At December 31, 2017, the Village's proportion was 0.05451400%, which was a decrease of 0.00471000% from its proportion measured as of December 31, 2016.

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)***E. OTHER POSTEMPLOYMENT BENEFITS (cont.)***

For the year ended December 31, 2018, the Village recognized OPEB expense of \$22,476.

At December 31, 2018, the Village reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	<u>Deferred Outflow of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ -	\$ 2,311
Net differences between projected and actual earnings on OPEB plan investments	15,849	-
Changes in assumptions	1,889	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	9,916
Employer contributions subsequent to the measurement date	<u>4,931</u>	<u>-</u>
Total	<u>\$ 22,669</u>	<u>\$ 12,227</u>

\$4,931 reported as deferred outflows related to OPEB resulting from the LRLIF Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net OPEB liability in the year ended December 31, 2019. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2018	\$ 1,027
2019	1,027
2020	1,027
2021	1,027
2022	555
Thereafter	848

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Actuarial assumptions. The total OPEB liability in the January 1, 2017 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2017
Measurement Date of Net OPEB Liability	December 31, 2017
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	3.44%
Long-Term Expected Rate of Return:	5.0%
Discount Rate:	3.63%
Salary Increases:	
Inflation	3.2%
Seniority/Merit	0.2% - 5.6%
Mortality:	Wisconsin 2012 Mortality Table

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

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

**Local OPEB Life Insurance
Asset Allocation Targets and Expected Returns
As of December 31, 2017**

Asset Class	Index	Target Allocation	Long-Term Expected Geometric Real Rate of Return %
US Government Bonds	Barclays Government	1%	1.13%
US Credit Bonds	Barclays Credit	65	2.61
US Long Credit Bonds	Barclays Long Credit	3	3.08
US Mortgages	Barclays MBS	31	2.19
Inflation			2.3
Long-Term Expected Rate of Return			5.0

Single discount rate. A single discount rate of 3.63% was used to measure the total OPEB liability. The Plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current active and inactive employees. Therefore, the discount rate for calculating the Total OPEB Liability is equal to the single equivalent rate that results in the same actuarial present value as the long-term expected rate of return applied to benefit payments, to the extent that the plan's fiduciary net position is projected to be sufficient to make projected benefit payments, and the municipal bond rate applied to benefit payment to the extent that the plan's fiduciary net position is projected to be insufficient.

VILLAGE OF BAYSIDE

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NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Sensitivity of the village's proportionate share of the net OPEB liability to changes in the discount rate. The following presents the Village's proportionate share of the net OPEB liability calculated using the discount rate of 3.63 percent, as well as what the Village's proportionate share of the net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (2.63 percent) or 1-percentage-point higher (4.63 percent) than the current rate:

	1% Decrease to Discount Rate (2.63%)	Current Discount Rate (3.63%)	1% Increase to Discount Rate (4.63%)
Village's proportionate share of the net OPEB liability	\$ 231,808	\$ 164,010	\$ 111,982

OPEB plan fiduciary net position. Detailed information about the OPEB plan's fiduciary net position is available in separately issued financial statements available at <http://etf.wi.gov/publications/cafr.htm>.

F. EFFECT OF NEW ACCOUNTING STANDARDS ON CURRENT-PERIOD FINANCIAL STATEMENTS

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

- Statement No. 83, *Certain Asset Retirement Obligations*
- Statement No. 84, *Fiduciary Activities*
- Statement No. 87, *Leases*
- Statement No. 88, *Certain Disclosures Related to Debt, Including Direct Borrowings and Direct Placements*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 90, *Majority Equity Interests - an amendment of GASB Statements No. 14 and No. 61*

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

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VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2018

NOTE IV - OTHER INFORMATION (cont.)

G. CONTRACTS RECEIVABLE

In 2003, the Village issued \$2.53 million General Obligation Fire Department Bonds and loaned the proceeds to the North Shore Fire Department. Each of the municipalities that participate in North Shore Fire Department, including the Village, have formally pledged to finance the debt service payments on these bonds in accordance with cost sharing arrangements. Terms of the contract receivable are identical to the underlying bonds outstanding (See Note III.F.). In 2012 the Village refunded \$1.625 million of this debt with \$1.605 million of new General Obligation Fire Department Debt. On December 31, 2018 the village has reported a \$1,180,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from the other participating municipalities.

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REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF BAYSIDE

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**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
For the Year Ended December 31, 2018**

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 2,473,502	\$ 2,473,502	\$ 2,474,504	\$ 1,002
Intergovernmental	608,788	614,386	617,304	2,918
Licenses and permits	87,200	157,700	191,232	33,532
Fines, forfeitures and penalties	-	61,275	48,185	(13,090)
Public charges for services	155,275	42,925	55,259	12,334
Intergovernmental charges for services	140,978	135,380	135,380	-
Interest on investments	48,466	48,466	167,970	119,504
Miscellaneous revenues	27,500	8,075	67,663	59,588
Total Revenues	<u>3,541,709</u>	<u>3,541,709</u>	<u>3,757,497</u>	<u>156,049</u>
EXPENDITURES				
General government	871,717	656,085	587,142	68,943
Public safety	1,804,847	1,892,188	1,788,609	103,579
Public works	868,297	868,297	803,192	65,105
Culture, recreation and education	2,250	27,848	27,413	435
Capital Outlay	-	110,378	84,590	25,788
Total Expenditures	<u>3,547,111</u>	<u>3,554,796</u>	<u>3,290,946</u>	<u>263,850</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(81,368)</u>	<u>(69,628)</u>	<u>466,551</u>	<u>416,923</u>
OTHER FINANCING SOURCES (USES)				
Sales of fixed assets	11,000	11,000	18,182	7,182
Transfers out	-	(339,447)	(339,447)	-
Total Other Financing Sources (Uses)	<u>11,000</u>	<u>(328,447)</u>	<u>(321,265)</u>	<u>7,182</u>
Net Change in Fund Balance	<u>\$ (70,368)</u>	<u>\$ (398,075)</u>	<u>145,286</u>	<u>\$ 424,105</u>
FUND BALANCE - Beginning of Year			<u>1,098,701</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,243,987</u>	

See independent auditors' report and accompanying notes to required supplementary information.

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - CONSOLIDATED SERVICES FUND
SPECIAL REVENUE FUND
For the Year Ended December 31, 2018

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES				
Taxes	\$ 1,044,421	\$ 1,044,421	\$ 1,044,421	\$ -
Intergovernmental	20,948	20,948	20,977	29
Total Revenues	<u>1,065,369</u>	<u>1,065,369</u>	<u>1,065,398</u>	<u>29</u>
EXPENDITURES				
Current				
Public safety	\$ 863,523	863,523	836,283	27,240
Health and human services	27,697	27,697	27,697	0
Culture, recreation, and education	174,149	174,149	161,585	12,564
Debt Service				
Principal and interest	-	-	27,272	(27,272)
Total Expenditures	<u>1,065,369</u>	<u>1,065,369</u>	<u>1,052,837</u>	<u>12,532</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>12,561</u>	<u>12,561</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>12,561</u>	<u>\$ 12,561</u>
FUND BALANCE - Beginning of Year			<u>20,591</u>	
FUND BALANCE - END OF YEAR			<u>\$ 33,152</u>	

See independent auditors' report and accompanying notes to required supplementary information.

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VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - CONSOLIDATED DISPATCH
SPECIAL REVENUE FUND
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 281,484	\$ 281,484	\$ 281,484	\$ -
Intergovernmental charges for service	1,970,149	1,970,149	1,986,577	16,428
Miscellaneous	65,977	65,977	84,261	18,284
Total Revenues	<u>2,317,610</u>	<u>2,317,610</u>	<u>2,352,322</u>	<u>34,712</u>
EXPENDITURES				
Current				
Public Safety	2,383,735	2,513,072	2,267,892	245,180
Capital Outlay	-	4,700	4,515	185
Debt Service				
Principal	-	-	67,706	(67,706)
Interest and fiscal charges	-	-	7,298	(7,298)
Total Expenditures	<u>2,383,735</u>	<u>2,517,772</u>	<u>2,347,411</u>	<u>170,361</u>
Net Change in Fund Balance	<u>\$ (66,125)</u>	<u>\$ (200,162)</u>	4,911	<u>\$ 205,073</u>
FUND BALANCE - Beginning of Year			<u>294,930</u>	
FUND BALANCE - END OF YEAR			<u>\$ 299,841</u>	

See independent auditors' report and accompanying notes to required supplementary information.

VILLAGE OF BAYSIDE

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SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

WRS Fiscal Year Ended	Proportion of the Net Pension Liability (Asset)	Proportionate Share of the Net Pension Liability (Asset)	Covered Payroll	Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
12/31/14	0.023754160%	\$ (583,467)	\$ 2,849,315	20.48%	102.74%
12/31/15	0.023562760%	382,890	2,871,255	13.34%	92.80%
12/31/16	0.023568910%	194,264	2,979,406	6.52%	99.12%
12/31/17	0.023704940%	(703,827)	2,972,130	23.68%	102.93%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2018

Village Fiscal Year Ended	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/15	\$ 225,852	\$ 225,852	\$ -	\$ 2,871,255	7.87%
12/31/16	230,920	230,920	-	2,979,406	7.75%
12/31/17	244,636	244,636	-	2,972,131	8.23%
12/31/18	219,447	219,447	-	2,878,305	7.62%

VILLAGE OF BAYSIDE

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SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY -
 LOCAL RETIREE LIFE INSURANCE FUND
 For the Year Ended December 31, 2018

Plan Fiscal Year End	Proportion of the Net OPEB Liability	Proportionate Share of the Net OPEB Liability	Covered Payroll	Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/17	0.05451400%	\$ 164,010	\$ 2,292,470	7.15%	44.81%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - LOCAL RETIREE LIFE INSURANCE FUND
 For the Year Ended December, 2018

Village Fiscal Year End	Contractually Required Contributions	Contributions in Relation to the Contractually Required Contributions	Contribution Deficiency (Excess)	Covered Payroll	Contributions as a Percentage of Covered Payroll
12/31/18	\$ 4,931	\$ 4,931	\$ -	\$ 232,042	2.13%

See independent auditors' report and accompanying notes
 to the required supplementary information

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
As of and for the Year Ended December 31, 2018

Budgetary Information

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

The budgeted amounts presented are as presented in the original budget and no amendments were adopted during the year. The Village may authorize transfers of budgeted amounts within departments. Transfers between departments and changes to the overall budget must be approved by a two-thirds action.

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

Wisconsin Retirement System Pension

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

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

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

Changes of assumptions - There were no changes in the assumptions.

Local Retiree Life Insurance Fund

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

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

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

Changes in assumptions - There were no changes in assumptions.

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SUPPLEMENTARY INFORMATION

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VILLAGE OF BAYSIDE

COMBINING BALANCE SHEET NONMAJOR GOVERNMENTAL FUNDS As of December 31, 2018

	Special Revenue Fund	Capital Projects Fund	Total Nonmajor Governmental Funds
	Stormwater	Capital Projects Fund	
ASSETS			
Cash and investments	\$ 367,312	\$ 824,316	\$ 1,191,628
Receivables			
Taxes	362,622	267,820	630,442
Accounts	59,948	-	59,948
Prepaid items	<u>1,232</u>	<u>-</u>	<u>1,232</u>
TOTAL ASSETS	<u>\$ 791,114</u>	<u>\$ 1,092,136</u>	<u>\$ 1,883,250</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 79,565	\$ -	\$ 79,565
Accrued liabilities	4,813	-	4,813
Advance from Sewer fund	<u>-</u>	<u>131,458</u>	<u>131,458</u>
Total Liabilities	<u>84,378</u>	<u>131,458</u>	<u>215,836</u>
Deferred Inflows of Resources			
Unearned revenues	<u>416,008</u>	<u>267,820</u>	<u>683,828</u>
Total Deferred Inflows of Resources	<u>416,008</u>	<u>267,820</u>	<u>683,828</u>
Fund Balances			
Nonspendable	1,232	-	1,232
Committed	<u>289,496</u>	<u>692,858</u>	<u>982,354</u>
Total Fund Balances	<u>290,728</u>	<u>692,858</u>	<u>983,586</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 791,114</u>	<u>\$ 1,092,136</u>	<u>\$ 1,883,250</u>

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VILLAGE OF BAYSIDE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2018

	Special Revenue Fund	Capital Project Fund	Total Nonmajor Governmental Funds
	Stormwater	Capital Projects	
REVENUES			
General property taxes	\$ -	\$ 17,997	\$ 17,997
Intergovernmental	80,000	5,377	85,377
Intergovernmental charges for services	-	125,966	125,966
Public charges for services	513,162	-	513,162
Miscellaneous revenues	-	23,994	23,994
Total Revenues	<u>593,162</u>	<u>173,334</u>	<u>766,496</u>
EXPENDITURES			
Current			
Public safety	-	113,150	113,150
Public works	275,294	-	275,294
Culture, recreation and education	-	21,687	21,687
Capital Outlay	390,430	102,993	493,423
Debt Service			
Principal	-	37,016	37,016
Interest and fiscal charges	-	2,279	2,279
Total Expenditures	<u>665,724</u>	<u>277,125</u>	<u>942,849</u>
Excess (deficiency) of revenues over expenditures	<u>(72,562)</u>	<u>(103,791)</u>	<u>(176,353)</u>
OTHER FINANCING SOURCES (USES)			
Transfers in	-	339,447	339,447
Premium on debt issued	2,357	-	-
Debt issued	455,000	-	455,000
Transfers out	(250,064)	-	(250,064)
Total Other Financing Sources (Uses)	<u>207,293</u>	<u>339,447</u>	<u>546,740</u>
Net Change in Fund Balances	134,731	235,656	370,387
FUND BALANCES - Beginning of Year	<u>155,997</u>	<u>457,202</u>	<u>613,199</u>
FUND BALANCES - END OF YEAR	<u>\$ 290,728</u>	<u>\$ 692,858</u>	<u>\$ 983,586</u>

VILLAGE OF BAYSIDE

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - STORMWATER FUND
SPECIAL REVENUE FUND

For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Intergovernmental	\$ -	\$ 80,000	\$ 80,000	\$ -
Public charges for service	529,887	516,489	513,162	(3,327)
Total Revenues	529,887	596,489	593,162	(3,327)
EXPENDITURES				
Current				
Public works	216,978	460,918	275,294	185,624
Capital Outlay	62,845	126,403	390,430	(264,027)
Debt service				
Interest and fiscal charges	-	12,290	-	12,290
Total Expenditures	279,823	599,611	665,724	(66,113)
Excess (deficiency) of revenues over expenditures	250,064	(3,122)	(72,562)	(69,440)
OTHER FINANCING USES				
Debt issued	-	455,000	455,000	-
Premium on debt issued	-	2,357	2,357	-
Transfers out	(250,064)	(250,064)	(250,064)	-
Total Other Financing Uses	(250,064)	207,293	207,293	-
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ 204,171</u>	134,731	<u>\$ (69,440)</u>
FUND BALANCE - Beginning of Year			155,997	
FUND BALANCE - END OF YEAR			<u>\$ 290,728</u>	

VILLAGE OF BAYSIDE

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND
 For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 737,894	\$ 737,894	\$ 737,894	\$ -
Intergovernmental charges for service	233,695	233,695	233,695	-
Miscellaneous	21,716	21,716	22,948	1,232
Total Revenues	993,305	993,305	994,537	1,232
EXPENDITURES				
Debt Service				
Principal	1,073,022	1,073,022	1,061,314	11,708
Interest and fiscal charges	216,941	216,941	229,050	(12,109)
Total Expenditures	1,289,963	1,289,963	1,290,364	(401)
Excess (deficiency) of revenues over expenditures	(296,658)	(296,658)	(295,827)	831
OTHER FINANCING SOURCES				
Premium on debt issued	-	-	36,580	36,580
Transfers in	250,064	250,064	250,064	-
Total Other Financing Sources	250,064	250,064	286,644	36,580
Net Change in Fund Balance	<u>\$ (46,594)</u>	<u>\$ (46,594)</u>	(9,183)	<u>\$ 37,411</u>
FUND BALANCE - Beginning of Year			427,455	
FUND BALANCE - END OF YEAR			<u>\$ 418,272</u>	

VILLAGE OF BAYSIDE

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - DPW CAPITAL PROJECTS FUND
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 2,780	\$ 2,780	\$ 2,780	\$ -
Intergovernmental	64,533	64,533	64,533	-
Public charges for service	-	-	10,327	10,327
Miscellaneous	-	-	47,804	47,804
Total Revenues	<u>67,313</u>	<u>67,313</u>	<u>125,444</u>	<u>58,131</u>
EXPENDITURES				
Capital outlay	4,700	674,310	297,954	376,356
Debt service				
Principal	-	-	32,949	(32,949)
Interest and fiscal charges	-	25,546	26,158	(612)
Total Expenditures	<u>4,700</u>	<u>699,856</u>	<u>357,061</u>	<u>342,795</u>
Excess (deficiency) of revenues over expenditures	<u>62,613</u>	<u>(632,543)</u>	<u>(231,617)</u>	<u>400,926</u>
OTHER FINANCING SOURCES				
Debt issued	-	965,000	965,000	-
Premium on debt issued	-	2,029	2,029	-
Total Other Financing Sources	<u>-</u>	<u>967,029</u>	<u>967,029</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ 62,613</u>	<u>\$ 334,486</u>	735,412	<u>\$ 400,926</u>
FUND BALANCE - Beginning of Year			<u>700,812</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,436,224</u>	

VILLAGE OF BAYSIDE

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SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND
For the Year Ended December 31, 2018

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 17,997	\$ 17,997	\$ 17,997	\$ -
Intergovernmental	-	-	5,377	5,377
Intergovernmental charges for service	125,966	125,966	125,966	-
Miscellaneous	10,000	10,000	23,994	13,994
Total Revenues	153,963	153,963	173,334	19,371
EXPENDITURES				
Current				
Culture, recreation, and education	10,000	22,337	21,687	650
Public Safety	66,180	66,180	113,150	
Capital outlay	247,484	378,942	102,993	275,949
Debt service				
Principal	-	-	37,016	(37,016)
Interest and fiscal charges	-	-	2,279	(2,279)
Total Expenditures	323,664	467,459	277,125	237,304
Excess (deficiency) of revenues over expenditures	(169,701)	(313,496)	(103,791)	256,675
OTHER FINANCING SOURCES (USES)				
Proceeds of capital leases	-	-	-	-
Transfers in	-	470,905	339,447	(131,458)
Transfers out	-	-	-	-
Total Other Financing Sources (Uses)	-	470,905	339,447	(131,458)
Net Change in Fund Balance	<u>\$ (169,701)</u>	<u>\$ 157,409</u>	235,656	<u>\$ 125,217</u>
FUND BALANCE - Beginning of Year			457,202	
FUND BALANCE - END OF YEAR			<u>\$ 692,858</u>	

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VILLAGE OF BAYSIDE

COMBINING STATEMENT OF ASSETS AND LIABILITIES

AGENCY FUNDS

As of December 31, 2018

	Tax Collection Fund	2013 Special Assessment B Bonds	2015 Special Assessment B Bonds	Total Agency Funds
ASSETS				
Cash and investments	\$ 10,159,499	\$ 124,238	\$ 575,424	\$ 10,859,161
Receivables				
Taxes	3,144,334	63,112	312,364	3,519,810
Special assessments	-	760,813	3,874,056	4,634,869
TOTAL ASSETS	<u>\$ 13,303,833</u>	<u>\$ 948,163</u>	<u>\$ 4,761,844</u>	<u>\$ 19,013,840</u>
LIABILITIES				
Accounts payable	\$ 15,369	\$ -	\$ -	\$ 15,369
Due to bondholders	-	807,281	4,761,844	5,569,125
Due to other governments	13,288,464	140,882	-	13,429,346
TOTAL LIABILITIES	<u>\$ 13,303,833</u>	<u>\$ 948,163</u>	<u>\$ 4,761,844</u>	<u>\$ 19,013,840</u>

VILLAGE OF BAYSIDE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS As of December 31, 2018

	Balance Beginning of year	Additions	Deductions	Balance End of year
TAX COLLECTION FUND				
ASSETS				
Cash and investments	\$ 10,817,569	\$ 33,023,435	\$ 33,681,505	\$ 10,159,499
Receivables				
Taxes	<u>2,351,160</u>	<u>20,983,417</u>	<u>20,190,243</u>	<u>3,144,334</u>
TOTAL ASSETS	<u>\$ 13,168,729</u>	<u>\$ 54,006,852</u>	<u>\$ 53,871,748</u>	<u>\$ 13,303,833</u>
LIABILITIES				
Accounts payable	\$ 2,147	\$ 105,609	\$ 92,387	\$ 15,369
Due to other governments	<u>13,166,582</u>	<u>13,288,464</u>	<u>13,166,582</u>	<u>13,288,464</u>
TOTAL LIABILITIES	<u>\$ 13,168,729</u>	<u>\$ 13,394,073</u>	<u>\$ 13,258,969</u>	<u>\$ 13,303,833</u>
2013 SPECIAL ASSESSMENT B BONDS				
ASSETS				
Cash and investments	\$ 125,742	\$ 119,692	\$ 121,196	\$ 124,238
Receivables				
Taxes	68,577	63,112	68,577	63,112
Special assessments	<u>875,040</u>	<u>-</u>	<u>114,227</u>	<u>760,813</u>
TOTAL ASSETS	<u>\$ 1,069,359</u>	<u>\$ 182,804</u>	<u>\$ 304,000</u>	<u>\$ 948,163</u>
LIABILITIES				
Due to bondholders	922,252	-	114,971	807,281
Due to other governments	<u>147,107</u>	<u>-</u>	<u>6,225</u>	<u>140,882</u>
TOTAL LIABILITIES	<u>\$ 1,069,359</u>	<u>\$ -</u>	<u>\$ 121,196</u>	<u>\$ 948,163</u>

VILLAGE OF BAYSIDE

COMBINING STATEMENT OF CHANGES IN ASSETS AND LIABILITIES AGENCY FUNDS As of December 31, 2018

	Balance Beginning of year	Additions	Deductions	Balance End of year
2015 SPECIAL ASSESSMENT B BONDS				
ASSETS				
Cash and investments	\$ 542,064	\$ 807,759	\$ 774,399	\$ 575,424
Receivables				
Taxes	326,409	312,364	326,409	312,364
Special assessments	<u>4,269,614</u>	<u>-</u>	<u>395,558</u>	<u>3,874,056</u>
TOTAL ASSETS	<u>\$ 5,138,087</u>	<u>\$ 1,120,123</u>	<u>\$ 1,496,366</u>	<u>\$ 4,761,844</u>
LIABILITIES				
Due to bondholders	<u>\$ 5,138,087</u>	<u>\$ -</u>	<u>\$ 376,243</u>	<u>\$ 4,761,844</u>
TOTAL LIABILITIES	<u>\$ 5,138,087</u>	<u>\$ -</u>	<u>\$ 376,243</u>	<u>\$ 4,761,844</u>
TOTAL - ALL AGENCY FUNDS				
ASSETS				
Cash and investments	\$ 11,485,375	\$ 33,950,886	\$ 34,577,100	\$ 10,859,161
Receivables				
Taxes	2,746,146	21,358,893	20,585,229	3,519,810
Special assessments	<u>5,144,654</u>	<u>-</u>	<u>509,785</u>	<u>4,634,869</u>
TOTAL ASSETS	<u>\$ 19,376,175</u>	<u>\$ 55,309,779</u>	<u>\$ 55,672,114</u>	<u>\$ 19,013,840</u>
LIABILITIES				
Accounts payable	\$ 2,147	\$ 105,609	\$ 92,387	\$ 15,369
Due to bondholders	6,060,339	-	491,214	5,569,125
Due to other governments	<u>13,313,689</u>	<u>13,288,464</u>	<u>13,172,807</u>	<u>13,429,346</u>
TOTAL LIABILITIES	<u>\$ 19,376,175</u>	<u>\$ 13,394,073</u>	<u>\$ 13,756,408</u>	<u>\$ 19,013,840</u>



NORTH SHORE
HEALTH DEPARTMENT

Serving the communities of Bayside, Brown Deer, Fox Point,
Glendale, River Hills, Shorewood and Whitefish Bay, Wisconsin

Ann Christiansen, MPH
Health Director/Health Officer
achristi@villageofshorewood.org
414-371-2980

Mission

In partnership with the communities we serve, the North Shore Health Department assures, promotes, and protects the health and safety of the people in the North Shore.

VB

How does the North Shore Health Department serve residents?



Serving the communities of Boyside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood and Whitefish Bay, Wisconsin

Individuals

Immunizations
Wellness Checks
TB Case Management
Car seat safety checks
Elder Referral Program
Blood Pressure screening

Communicable Disease Investigations
(Include TB contact investigations)
School Immunization Surveillance
Perinatal Hepatitis Program
Ebola/Zika Investigations
Human Health Hazard Investigations
Consumer complaints – restaurants, pools, and hotels
Lead hazard control
Radon Outreach
Animal Bite Control
Fall Prevention

Community Events/ Farmers Markets – Health Promotion

Seven NS Municipalities

Public Health Emergency Preparedness – ESF 6 and 8
Beach testing and monitoring
West Nile Surveillance – Dead bird program and mosquito surveillance
Mental Health and Resiliency/Suicide Prevention
Support for Breastfeeding Friendly Workplaces
Blood lead test promotion among physicians and residents
Health Promotion/Health Communications
Emerging disease situational awareness (Zika, Ebola, Elizabethkingia, etc.)

Workforce development
Support health in all policies
Partnership development

Entirety of the North Shore

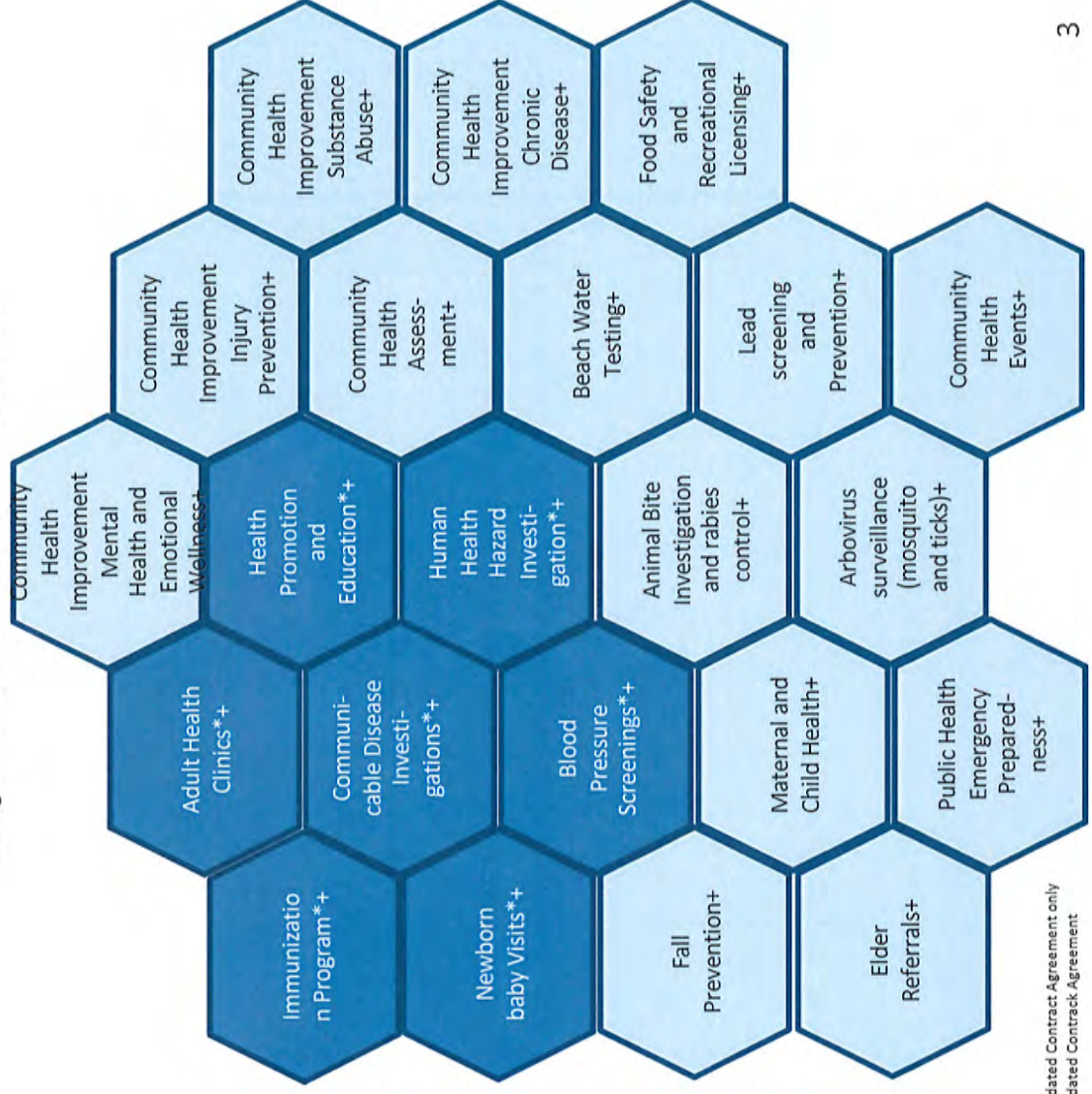
How has the North Shore Health Department Changed in the past 20 years?

North Shore Health Department Services, 1996*



*Consolidated Contract Agreement

North Shore Health Department Programs and Services, 1996 and 2018



*1996 Consolidated Contract Agreement only
+2018 Consolidated Contract Agreement

NSHD's 2018 Highlights

Strategic Plan Priority 1: Advance the quality and performance of the North Shore Health Department

- Completed 140 Review with Wisconsin Department of Health Services to maintain our Level III health department status.
- Established an electronic billing and scheduling system for vaccines using ProVision Software. The system allows us to expand our billing capabilities for influenza vaccine.
- Implemented NSHD Workforce Development Plan.

Strategic Plan Priority 2: Provide high quality programs and services to North Shore residents

- Awarded \$4,000 contract from the Department of Natural Resources to test and monitor for E.coli at Doctors, Klode, and Atwater Parks.
- Hosted two cohorts of nursing students from Concordia University and supported MPH student's Capstone project from UW-Milwaukee's Zilber School of Public Health.
- Supported Eagle Scout project to design and install beach and water safety kiosk at Klode Park Beach in Whitefish Bay.
- Held mass flu clinics at University School, Shorewood Village Center and Nicolet High School.



NSHD's 2018 Highlights

Strategic Plan Priority 3: Engage community members, leaders, and stakeholders in initiative to advance health priorities identified in the Community Health Improvement Plan.

- Awarded \$17,800 grant from Wisconsin Department of Health Services to address Opioid Overdoses in North Shore.
- Awarded \$10,000 grant from Wisconsin Institute for Healthy Aging to implement Stepping On Fall Prevention Program.
- Completed and disseminated North Shore Community Health Assessment.
- Partnered with Villages of Bayside and Shorewood on their applications for Wisconsin Healthy Community Designation. Both were awarded a Bronze designation level.



Serving the communities of Bayside, Brown Deer, Fox Point, Glencoe, Ever Hills, Shorewood and Whitefish Bay, Wisconsin

Top 10 Leading Causes of Death, North Shore, 2017 and 2018

Leading Causes of Death, North Shore, 2017-2018	North Shore 2017 Number	North Shore 2017 Rate per 10,000	Wisconsin 2017 Rate per 10,000	North Shore 2018 Number	North Shore 2018 Rate per 10,000
Cancer	114	17.6	19.5	123	19.0
Heart Disease	113	17.4	20.4	117	18.0
Unintentional Injuries	37	5.7	6.4	35	5.4
Respiratory Diseases	15	2.3	4.9	15	2.3
Cerebrovascular/ Stroke	26	4.0	4.3	17	2.6
Alzheimer's Disease	30	4.6	4.2	20	3.1
Diabetes Mellitus	8	1.2	2.5	14	2.2
Nephritis, nephrotic syndrome and nephrosis	8	1.2	1.6	11.0	1.7
Influenza and Pneumonia	8	1.2	1.7	6	0.9
Suicide	10	1.5	1.6	10	1.5
Other causes of death, combined	116	17.9	24.0	137	21.1
Total Deaths	485	74.8	91.2	505	77.9

*Community level death information still preliminary.

North Shore Health Department, Community and Department Data, 2018

Confirmed communicable diseases in North Shore, 2016-2018

	2016 Cases	2017 Cases	2018 Cases
Food/Waterborne	42	44	53
Hepatitis A, B, C	36	30	29
Chicken Pox	<5	6	<5
Pertussis	14	19	14
Other vaccine preventable diseases*	0	5	<1
Sexually Transmitted Infections	253	262	280
Tuberculosis Active	<5	0	<5
TB Latent (Confirmed and Pending)	<5	<5	18
Mycobacterium (Non-TB)	26	17	31
Influenza Hospitalizations	46	37	65
Strep (A,B, Pneumonia)	12	7	22
Vector-Borne- mosquito (West Nile, Zika)	<1	<5	0
Vector-Borne- tick (Ehrlichiosis, Lyme)	5	10	6
Other	<5	<5	6
Total	442	443	530
Rate per 10,000	68.2	68.3	81.8

*Mumps, Haemophilus influenzae, meningitis, bacterial

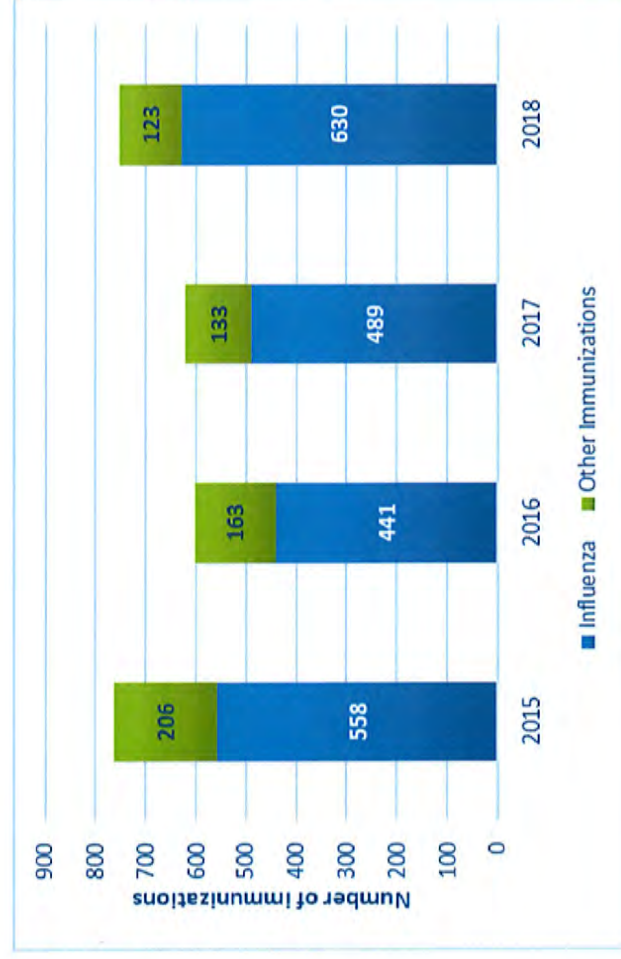
2018 Disease Investigations: Confirmed, Probable, and Suspect, N = 800

	2018 Number	Rate per 10,000
Bayside	33	75.2
Brown Deer	216	180.0
Fox Point	80	119.4
Glendale	163	126.6
River Hills	15	93.9
Shorewood	153	116.2
Whitefish Bay	133	94.3
Other	7	



NORTH SHORE
HEALTH DEPARTMENT

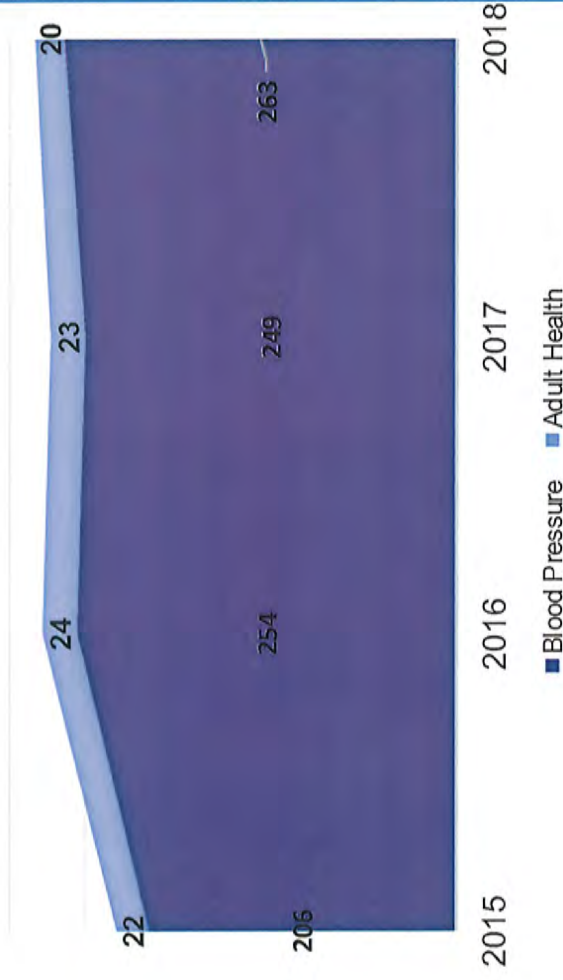
Immunizations Provided by North Shore Health Department, 2015-2018



Immunizations Provided by North Shore Health Department by Community, 2018

	Flu Vaccine	Other Vaccine	Immunization Rate	TB-Skin Test
Bayside	18	2	45.6	0
Brown Deer	140	8	123.3	4
Fox Point	19	4	34.3	10
Glendale	64	23	67.6	5
River Hills	41	1	263.0	0
Shorewood	94	47	107.1	10
Whitefish Bay	71	21	65.2	61
Mass Flu Clinics	131	NA		NA
Other	52	17		17
Total	630	123	116.1	107

Total Number of Cholesterol and Blood Pressure Checks, NSHD, 2015-2018



Blood Pressure Checks

	2017 Number	2018 Number	Rate per 10,000
Bayside	1	13	29.6
Brown Deer	51	50	41.7
Fox Point	2	8	11.9
Glendale	1	10	7.8
River Hills	1	2	12.5
Shorewood	145	130	98.8
Whitefish Bay	48	38	26.9
Total	249	263*	

*Twelve blood pressure checks were provided to non-North Shore residents.

Adult Health/Cholesterol

	2017 Number	2018 Number	Rate per 10,000
Bayside	1	0	2.3
Brown Deer	3	2	2.5
Fox Point	2	0	3.0
Glendale	1	1	0.8
River Hills	1	2	6.3
Shorewood	6	7	4.6
Whitefish Bay	9	3	6.4
Total	23	20*	

9

*Five Adult Health Check-Ups were provided to non-North Shore Residents.

Blood lead level results in North Shore, 2013-2018

	2013	2014	2015	2016	2017	2018*
Blood lead level results received	835	658	405	534	588	986
Initial Elevated Blood Lead Levels of $\geq 5 \mu\text{g/dL}$	22	17	17	19	19	35
Home visits made by nurse with confirmed elevated levels	0	5	3	5	0	15

*WI Department of Health Services changed their procedure for sending blood lead level results based in part by our analysis that NSHD was not getting all of our reports.

Child Passenger Safety Seat Inspections, North Shore, 2013-2018

	2012/2013	2014	2015	2016	2017	2018
Total number of seats checked/installed by Health and Fire	154	179	212	329	263 (96 by NSHD)	211 (87 by NSHD)

***Recreational Food Safety and Licensing, North Shore
Environmental Health Consortium, 2014-2018***

Type of Service	2014	2015	2016	2017*	2018*
Restaurant Licenses Issued	117	111	102	178	175
Retail Food Establishment Licenses Issued	84	84	69	64	66
Farmers Markets and Temporary Event Licenses	86	104	71	9	20
Pool licenses	49	50	49	75	79
Hotel Licenses	5	5	4	10	9
Re-inspections	129	74	96	78	102
Complaints	8	8	16	8	26

*Added City of Glendale to North Shore Environmental Health Consortium

North Shore Vital Statistics

Births*

Year of Birth	Total Number of Births in North Shore
2018	749
2017	697
2016	770
2015	725
2014	658

Low birth weight (<2,500g) 6.5%
Mother under age 18 <1%

Deaths*

505

Leading Causes of Death in North Shore, 2018

Cancer	123
Heart Disease	117
Unintentional Injuries	35
Stroke (Cerebrovascular diseases)	17
Chronic lower respiratory disease	15
Alzheimer's Disease	20
Suicide	10
Influenza	6
Diabetes	14
Nephritis	11
All other	137

*Birth and Death data are estimated from preliminary birth and death certificates

Working with Our Partners

• **Community Events:** Bayside Picnic, Bayshore Safety Days, Fox Point Open House, National Night Out, Green Day in the Bay, Farmers' Markets in BD, FP, SW and WFB, Bike Rodeos, North Shore Community Health Assessment Conversation, Stairway to Heroin, First Ride, and others.

• Participation on Community Boards/Coalitions:

Shorewood Elder Services Advisory Board, Wisconsin Association of Local Health Departments and Boards, Safe Kids Coalition, Immunize Milwaukee, Light and Unite Red, Milwaukee Co. Breastfeeding Coalition, Milwaukee Co. Hearing Task Force, REDgen, Respite Care Association of Wisconsin, Shorewood Dementia Capable Community workgroup, Prevent Suicide Greater Milwaukee, Milwaukee County Opioid Fatality Review Board, Milwaukee County Department on Aging Wellness Committee.

• **Car Seat Installation Program:** Certified Child Passenger Safety Technicians, in collaboration with North Shore Fire/Rescue provided 87 inspections and installations in 2018.

Grant Supported Work

Beach Health: Assistance from DNR to test E. coli levels at three public Lake Michigan beaches.
Cities Readiness/Public Health Preparedness: Regional planning and preparing for public health emergencies.

Fall Prevention: Trained staff as leaders of the *Stepping On* Fall Prevention Program.

Immunization: Check children's vaccination rates to ensure optimal protection from disease.

Lead: Contact families of children with elevated lead levels and identify lead safe practices.

Maternal and Child Health: Support for suicide prevention initiatives and promotion of breastfeeding friendly workplaces.

Staff

The NSHD employs a health director/officer, nurse supervisor, public health manager, administrative assistant, three public health nurses, two sanitarians, and a medical advisor, totaling 7.6 full-time equivalents.

Board of Health

The Board, with representatives from each of the seven communities, helps direct the Health Department's activities. In addition, a medical advisor serves on the Board of Health.

Ellen Friebeert Schupper, MBA	Bayside
Barbara Bechtel, RN	Brown Deer
Bruce Weiss, MD, MPH	Fox Point
Debesh Mazumdar, MD	Glendale
Claudia Altman, MD	River Hills
Kristine Peterka, DNP, RN	Shorewood
Christopher Simenz, PhD	Whitefish Bay
Gary Lewis, MD	Medical Advisor, Chair

Two Locations

Brown Deer Office **Shorewood Office**
4800 W. Green Brook Dr. 2010 E. Shorewood Blvd
Brown Deer, WI 53223 Shorewood, WI 53211

Main Phone Line: (414) 371-2980
Email us at: nsd@browndeerwi.org
Website: www.nshealthdept.org
Hours: 8:00 a.m. to 4:30 p.m.
(Monday-Friday)

North Shore Health Department 2018 Summary

Bayside
Brown Deer
Fox Point
Glendale
River Hills
Shorewood
Whitefish Bay

In partnership with the communities we serve, the North Shore Health Department assures, promotes, and protects the health and safety of the people in the North Shore.

2018 Highlights

- Completed 140 Review with Wisconsin Department of Health Services to maintain our Level III health department status.
- Awarded \$17,800 grant from Wisconsin Department of Health Services to address Opioid Overdoses in North Shore.
- Awarded \$10,000 grant from Wisconsin Institute for Healthy Aging to implement Stepping On Fall Prevention Program.
- Awarded \$4,000 contract from the Department of Natural Resources to test and monitor for E.coli at Doctors, Klode, and Atwater Parks.
- Completed and disseminated North Shore Community Health Assessment.
- Partnered with Villages of Bayside and Shorewood on their applications for Wisconsin Healthy Community Designation. Both were awarded a Bronze designation level.
- Hosted two cohorts of nursing students from Concordia University and supported MPH student's Capstone project from UW-Milwaukee's Zilber School of Public Health.
- Supported Eagle Scout project to design and install beach and water safety kiosk at Klode Park Beach in Whitefish Bay.
- Held mass flu clinics at University School, Shorewood Village Center and Nicolet High School.
- Per the Wisconsin Department of Health Services, NSHD began investigating additional reportable diseases and conditions increasing our caseload for communicable disease investigations.
- Established an electronic billing and scheduling system for vaccines using ProVision Software. The system allows us to expand our billing capabilities for influenza vaccine.

Preventing and Controlling Diseases

<u>Disease Investigations*</u>		
	Number	Rate per 10,000
Bayside	33	75.2
Brown Deer	216	180.0
Fox Point	80	119.4
Glendale	163	126.6
River Hills	15	93.9
Shorewood	153	116.2
Whitefish Bay	133	94.3
Other	7	123.4
Total	800	

*Confirmed, Probable and Suspect

Disease Cases*

	2017	2018
Food or Water-borne illness	39	53
Hepatitis - A, B, C	30	29
Mycobacterium - non-TB	17	31
Vaccine Preventable**	30	18
Sexually Transmitted Disease	262	280
TB - Active	0	<5
TB - Latent	<5	18
Vector borne (Mosquito and Tick)	11	6
Influenza Hospitalization	37	65
Strep	7	22
Other	<5	6
Total	438	530

*Confirmed and Probable

**Pertussis, Varicella (chicken pox), Mumps, etc.

Cholesterol/Adult Health Screenings and Blood Pressure Screenings

	Adult Health	Blood Pressure
Bayside	0	13
Brown Deer	2	50
Fox Point	0	8
Glendale	1	10
River Hills	2	2
Shorewood	7	130
Whitefish Bay	3	38
Total	20	263

Elevated Cholesterol ($\geq 200\text{mg/dL}$): 50%

Elevated blood pressure ($>140/90\text{mmHg}$): 27%

Immunizations and TB Skin Tests

	Flu Vaccine	Other Vaccine	TST
Bayside	18	2	0
Brown Deer	140	8	4
Fox Point	19	4	10
Glendale	64	23	5
River Hills	41	1	0
Shorewood	94	47	10
Whitefish Bay	71	21	61
Mass Flu Clinics	131	NA	NA
Other	52	17	17
Total	630	123	107

Keeping the Environment Healthy

Beach Water Testing: Atwater, Klode and Tietjen (Doctors)

Water samples collected	85
Elevated bacteria level - Advisory	7
Beach Closures-high bacterial level	1

Status posted on website www.wibeaches.us from Memorial Day through Labor Day.

Lead Level Screening*

Children 6 years and younger blood lead level results received by NSHD	986
Children w/ initial screening $\geq 5.0\text{mcg/dL}$	35
Children with confirmatory $\geq 5.0\text{mcg/dL}$	15

*Childhood blood lead level reporting system to NSHD changed in 2018 to Healthy Homes and Lead Poisoning Surveillance System.

North Shore Environmental Health Consortium

Restaurant Licensed Issued	175
Retail Food Establishment Licenses Issued	66
Farmers Markets and Temporary Event Licenses Issued	20
Pool Licenses issued	79
Hotel Licenses issued	9
Re-Inspections	102
Complaints	45

Mosquito and West Nile Surveillance

9 catch basin samples were checked and examined in Glendale.

Animal Bite Investigations

Animal Type	Bite Follow-up	Rabies status
Wild	4	0 positive
Domestic	22	0 positive

Health Hazard Contacts/Complaints

Type of Case	Number
Air/water/soil quality complaints	5
Elder Referral/Support	15
General Complaint Investigations	30



NORTH SHORE HEALTH DEPARTMENT

ANNUAL REPORT 2018

*Serving the communities of
Bayside, Brown Deer, Fox Point,
Glendale, River Hills, Shorewood
and Whitefish Bay*

MESSAGE FROM THE HEALTH DIRECTOR – NORTH SHORE HEALTH DEPARTMENT

Dear North Shore Residents, Partners and Friends,

One of the North Shore Health Department's significant accomplishments in 2018 was the completion of our 140 Review by the Wisconsin Department of Health Services. The 140 Review process happens every five years and verifies that our local health department is meeting Wisconsin State Statute guidelines for required public health programs and services. The North Shore Health Department (NSHD) was re-designated a Level III health department – the highest level.

In addition to providing basic services, a Level III department must demonstrate provision of 14 additional public health programs and services, addressing at least seven focus areas identified in the state health plan: Healthiest Wisconsin 2020: Everyone Living Better, Longer. Examples of our 14 programs and services are included throughout this annual report.

As we completed documentation for our review, we noted how much has changed for our department. Local health department services previously focused primarily on direct care and public health nursing services like immunizations and disease investigations. The scope of local health departments in Wisconsin and across the United States has greatly expanded in the last decade.

The changing structure and function of local health departments results from changes in healthcare delivery and increased access to health insurance. Health departments are also changing due to growing awareness of the social and economic conditions that impact health and quality of life as well as the role public health departments can have improving these conditions.

To achieve NSHD's mission of assuring, protecting and promoting the health and safety of people in the North Shore, our health department continues to provide public health nursing services including immunizations and health-related clinics like blood pressure screenings. Many of these services have been expanded and are now provided in multiple locations throughout the North Shore, rather than only in our Brown Deer and Shorewood office locations.

FIGURE 1

North Shore Health Department Programs and Services, 1996 and 2018



Figure 1 shows the clinical and public health nursing services that had been a large element of our department (dark blue shapes), and while we continue to provide those services, we have expanded our work to also include items in the lighter blue shapes.

In the next five to 10 years, NSHD will continue to evolve and grow based on the changing public health needs in the North Shore, Wisconsin and the nation. If you would like to know more about our programs and services or would like to become involved in our mission, please contact me at achristi@nshealthdept.org.

Sincerely,

Ann Christiansen, MPH
Health Director/Health Officer



NORTH SHORE HEALTH DEPARTMENT 2018 ANNUAL REPORT

The mission of the North Shore Health Department (NSHD) is to work in partnership with the communities we serve to assure, promote and protect the health and safety of the people in the North Shore. The NSHD provides public health services for the seven Wisconsin communities of Bayside, Brown Deer, Fox Point, Glendale, River Hills, Shorewood and Whitefish Bay, with a total population of more than 65,000.

The NSHD has two offices located in Brown Deer and Shorewood. Residents can utilize services at either location, as well as at routinely scheduled community-based clinics. The NSHD is advised by a Board of Health comprised of representatives from each of the seven communities in the North Shore, along with a medical advisor. The Village of Brown Deer serves as the fiscal and administrative agent for the NSHD.

The NSHD is guided in its work by the Centers for Disease Control and Prevention's 10 Essential Public Health Services (see list to the right). These services outline the responsibilities of public health agencies in the United States to promote and protect the health of the public. All NSHD program and service areas incorporate the essential public health services.

The Department is also guided by our Strategic Plan and our Community Health Improvement Plan (CHIP), available in the Reports section of our website. The CHIP outlines the health priorities of North Shore residents, and the current CHIP's priorities (determined in 2014) include communicable disease prevention and control, chronic disease prevention and management, physical activity, and mental health. A CHIP, however, is dynamic and we are currently in the process of updating the CHIP with our newly chosen health priorities for the next five years. Figure 1 shows the priorities chosen through the new cycle, as determined in January 2019 by the Board of Health. These four areas represent the focus of our 2019-2023 CHIP, which will be released later in 2019.

NSHD Community Health Improvement Plan Focus Areas 2019-2023



Centers for Disease Control and Prevention's Public Health Essential Services for Health Departments

- 1 Monitor health status to identify and solve community health problems.
- 2 Diagnose and investigate health problems and health hazards in the community.
- 3 Inform, educate and empower people about health issues.
- 4 Mobilize community partnerships to identify and solve health problems.
- 5 Develop policies and plans that support individual and community health efforts.
- 6 Enforce laws and regulations that protect health and ensure safety.
- 7 Link people to needed personal health services and assure the provision of health care when otherwise unavailable.
- 8 Assure a competent public and personal healthcare workforce.
- 9 Evaluate effectiveness, accessibility, and quality of personal and population-based health services.
- 10 Research for new insights and innovate solutions to health problems.



NORTH SHORE HEALTH DEPARTMENT PROGRAMS AND SERVICES



The NSHD provides a variety of state-mandated, grant-funded and fee-supported public health services. The Wisconsin Department of Health Services (DHS) evaluates operations of all 88 local health departments in Wisconsin every five years. This process, known as the 140 Review, verifies that departments are meeting State Statute guidelines for required public health programs and services.

Communicable Disease Prevention and Control

A communicable (or infectious) disease is an illness transmitted through direct contact with an infected individual or animal – or indirectly through contact with a vector such as a mosquito, tick, or plant, with blood or bodily fluids, or by breathing in an airborne virus or bacteria. As part of Wisconsin State Statute, 252 – Communicable Diseases, the NSHD is required to follow up and respond to all Category I and II diseases and conditions considered to have significant public health impact.

Wisconsin local health departments investigate all suspect, probable and confirmed cases of reportable communicable diseases for several reasons. Often, we initiate a case investigation for suspect cases while biologic test results are still pending in anticipation of the need to prevent further spread of the disease should results come back confirming a positive case. If tests results are negative and no other clinical information indicates a person has a reportable disease, our investigation process ends as 'not a case.'

In some situations, we continue our investigation and control measures when clinical information suggests it is a case, but test results are negative. These instances are often categorized as probable cases. By investigating and responding to all suspect, probable and confirmed cases we can prevent and control the spread of disease in the community. In 2018, the NSHD responded to 800 suspect and probable disease incidents and conditions, a 15 percent increase from 2017. A total of 530 of these were confirmed disease cases (see Table 1 on following page).

On July 1, 2018 the Wisconsin Department of Health Services announced revisions to Chapter 145 of DHS Administrative Code that establishes a surveillance system for the purpose of tracking the incidence and controlling the spread of communicable diseases in Wisconsin. The most significant changes are in the list of Communicable Diseases and Other Notifiable Conditions that local health departments investigate. Some additions now requiring follow up by local health departments include diseases such as Zika and tick-borne diseases, carbon monoxide poisoning, and blue green algae toxicity. However, the one that has had the greatest impact on our work is the addition of latent tuberculosis infection (LTBI).

People with LTBI are not contagious and show no signs or symptoms of the disease. People with a healthy immune system, if exposed to TB bacteria, can usually fight off infection. However, LTBI, if contracted and not treated, can later develop into active TB, which is contagious and requires treatment. This may happen if a person with LTBI has another infection or develops a weakened immune system for other reasons. Although active TB is not common in the U.S., in many areas of the world it is endemic. Visitors to and from those countries may be exposed to active TB. In addition, people who live in congregate settings are also at an increased risk of TB exposure.

Prior to the change in Administrative Code, NSHD would follow some LTBI cases, primarily in contacts identified while we investigated active TB cases. However, now all cases of LTBI are reported to local health departments. In the six months of 2018 since LTBI became a reportable disease, the NSHD has investigated 22 cases.

Management of people with LTBI requires NSHD to follow up with the healthcare providers to ensure testing is done to rule out active TB. Additionally, NSHD follows up with the LTBI patients to educate about the disease and to identify risk factors for disease progression as this may inform the risk/benefit analysis for treatment. If treatment for LTBI is determined to be in the patient's best interest, in many cases NSHD remains involved with patient monitoring and possibly providing directly observed therapy (DOT) for 3 to 9 months. Latent TB infection cases are complex and involved, with each case requiring individual analysis and follow up, education and possibly case management for an extended period of time – months or even years.

TABLE 1
Confirmed Communicable Disease Cases* in
North Shore, 2016-2018

Type of Disease	2016	2017	2018
Hepatitis A, B, C	36	30	29
Vaccine Preventable**	16	30	18
Food/Waterborne	42	39	53
Sexually Transmitted Infections	253	262	280
Tuberculosis (TB), Active	<5	0	<5
TB, Latent	<5	<5	18
Mycobacterium (Non-TB)	26	17	31
Influenza Hospitalizations	46	37	65
Strep (A,B, Pneumonia)	12	7	22
Vector-borne Mosquito and Tick (Ehrlichiosis, West Nile, Zika, Lyme)	6	11	6
Other	<5	<5	6
Total	442	438	530
Rate per 10,000	68.2	67.6	81.8

* Confirmed and probable

** Pertussis, varicella (chicken pox), mumps, etc.

Source: Wisconsin Electronic Disease Surveillance System,
2017-2019

Disease Investigations

Sexually Transmitted Infections (STIs) are Category II reportable diseases that require monitoring and investigation by local health departments. There are five reportable STIs in Wisconsin with chlamydia and gonorrhea being the two most prevalent. Public Health Nurses conduct interviews with confirmed cases of reportable STIs to assess if people have been appropriately treated and assure notification has taken place with their partner(s). Of note, from 2014 to 2018, rates of gonorrhea in the North Shore nearly quadrupled, increasing from 2.8 per 10,000 to 10.7 per 10,000. In the same time, rates of chlamydia in the North Shore increased from 25.2 to 32.1 per 10,000. This means that for every 10,000 residents in the North Shore, more than 10 had gonorrhea and more than 32

had chlamydia in 2018. While these rates continue to be lower than the national rate of 17.2 per 10,000 (gonorrhea in 2017) and 52.9 per 10,000 (chlamydia in 2017), the North Shore's trend of rising STIs is similar to state and national rising trends.

A vaccine-preventable disease is an infectious disease for which an effective vaccine is available. Pertussis and measles are Category I diseases requiring notification to the local health department within 24 hours of an identified or suspected case. Other vaccine-preventable diseases like mumps and varicella are Category II diseases and require notification to the department within 72 hours of an identified or suspected case. After notification, the health department conducts follow-ups that may include a contact investigation, isolation or quarantine, and assisting schools with calculating exclusion dates for unvaccinated children.

In 2018, the NSHD investigated 109 potential cases of vaccine-preventable diseases with pertussis (whooping cough) being the most prevalent. The NSHD investigated 69 cases of pertussis, of which 14 were confirmed cases.

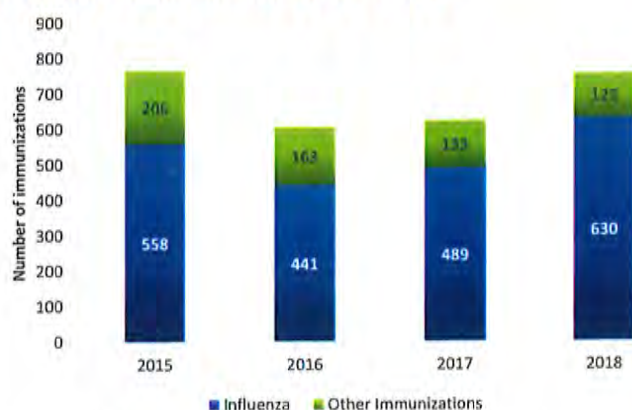
Immunization Program

The NSHD maintains an immunization program to prevent and control vaccine-preventable diseases. Under this program, the NSHD provides immunizations to residents without medical insurance or if their insurance does not cover immunizations. The NSHD offers five immunization clinics each month for residents. Additionally, the NSHD works with families, schools and daycare providers to ensure enrolled children are up-to-date on their immunizations and compliant with the Wisconsin Student Immunization Law.

In 2018, 78 percent of children in the North Shore aged 24 months had all required vaccinations and 74 percent of children aged six had all required vaccinations, according to Wisconsin Immunization Registry data.

As part of our effort to prevent influenza, the NSHD provides flu immunizations through our scheduled flu clinics, for homebound residents, and during our regular immunization clinics. In 2018, 84% of our total immunizations were for influenza. We provided 630 flu immunizations in 2018 compared to 489 flu immunizations in 2017 (see Figure 1 on following page).

FIGURE 1
Immunizations Provided by North Shore Health Department, 2015-2018



Source: NSHD Performance Management System and Wisconsin Immunization Registry

Animal Bite and Rabies Control

The NSHD works with police departments in the North Shore to promptly investigate domestic animal bites for potential rabies exposure. The Health Department is responsible for ensuring that the biting animal is appropriately and legally isolated, observed, and tested for rabies. In 2018 the NSHD unified the rabies control program so that all seven communities manage rabies investigations in a similar manner. The NSHD conducted 22 domestic animal bite investigations in 2018. None of these investigations resulted in a rabies case. The NSHD also assisted with testing of wild animals, such as bats, which may have come in contact with humans. The NSHD tested four bats in 2018 and none tested positive for rabies.

Arbovirus Surveillance – West Nile Virus

Each year the NSHD collects water samples in summer from local sewer basins to monitor for the presence of Culex mosquito larvae. Culex mosquitos are known carriers of West Nile virus. Once the Health Department has confirmed the presence of Culex mosquito larvae, we alert the participating communities. Municipal leaders determine if they want to treat breeding habitats with larvicide to reduce the spread of these mosquitos. In 2018, we checked samples from three catch basins and positively identified Culex mosquito larvae in some of the catch basins.

In addition, the NSHD participates in the state's Dead Bird Reporting program, monitoring for the presence of West Nile virus in corvids (birds such as crows, ravens, and blue jays). The NSHD monitors dead corvids as an early warning sign that the virus may be present in the area. Confirmed human

cases of West Nile were identified in Milwaukee County in 2018, including in the North Shore.

Chronic Disease Prevention and Control

Chronic diseases are illnesses that last three months or longer, are rarely cured, and are often progressive. Common chronic diseases include heart disease, stroke, diabetes, hypertension, cancer, arthritis and osteoporosis. Health behaviors such as tobacco use, lack of physical activity and poor eating habits are leading risk factors for many chronic diseases. In 2018, cancer was again the leading cause of death in the North Shore, followed closely by heart disease (see Table 2).

TABLE 2
Top 10 Leading Causes of Death in North Shore, 2016-2018

Disease	2016 rate per 10,000	2017 rate per 10,000	2018 rate per 10,000
Cancer	19.0	17.6	19.0
Heart Disease	15.7	17.4	18.0
Unintentional Injuries	5.4	5.7	5.4
Alzheimer's Disease	3.1	4.7	3.1
Cerebrovascular/Stroke	4.2	4.0	2.6
Respiratory Diseases	3.9	2.3	2.3
Diabetes Mellitus	2.0	1.2	2.2
Nephritis/nephrotic syndrome	1.2	1.2	1.7
Suicide	0.6	1.5	1.5
Influenza and Pneumonia	2.9	1.2	0.9
Other causes of death	20.3	17.9	21.1

Source: Vital Records, State of Wisconsin, 2016-2019

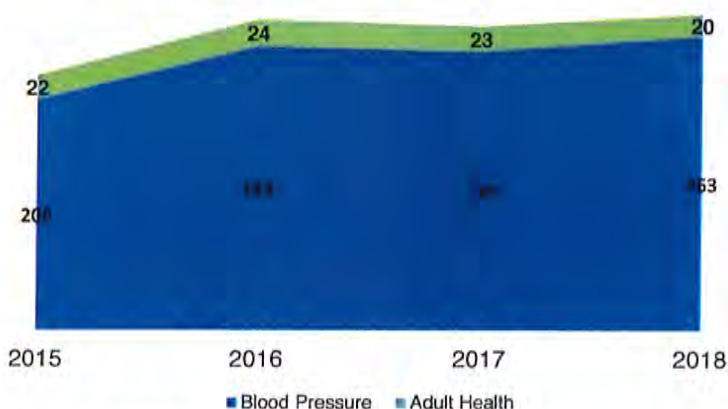
Clinical Services

The NSHD offers opportunities for residents to manage their health through various clinics. In 2018, the NSHD offered five clinics each month at our Brown Deer and Shorewood offices and at locations throughout the North Shore. NSHD provides free blood pressure screenings during clinic times at our

offices, as well as at the Dolan Community Center in Brown Deer, at the Lydell Community Center in Whitefish Bay and for the Fox Point-Bayside Senior Center, also known as the LX Club. In 2018, we provided 263 blood pressure screenings to residents from all seven of the communities located in our jurisdiction.

NSHD provides affordable adult health screenings, including a blood analysis for cholesterol, glucose, and triglycerides, weight check, and a nurse consultation at our Adult Health Clinics. These clinics are scheduled in our Brown Deer and Shorewood offices.

FIGURE 2
Blood Pressure and Adult Health Screenings in North Shore, 2015-2018



Source: North Shore Health Department, Performance Management System

Elder Referral Program

NSHD staff follow up on referrals we receive regarding health issues of older adults. The NSHD works in partnership with the Milwaukee County Department on Aging and/or North Shore Fire/Rescue to conduct home visits. These referrals often result in linking older adult residents to other resources in the area to maximize their independence and protect their health and safety. In 2018, Public Health Nurses responded to 15 elder referrals from the Milwaukee County Department on Aging, North Shore Fire/Rescue, police departments and concerned residents.

Newborn Home Visit Program

One of the maternal and child health services the NSHD provides is a newborn home visit by a Public Health Nurse and/or Certified Lactation Counselor. The Health Department sends a letter to all families with newborns in the North Shore offering a home visit by either or both specialists. For those

interested in the visit, a nurse will discuss topics such as home safety, immunizations, nutrition, safe sleep, and healthy growth and development. Lactation counselors will educate and provide clinical management and support for breastfeeding families. In 2018, we added a third Certified Lactation Counselor to our staff and updated educational materials provided to new parents. Through outreach and referrals, NSHD staff visited 30 families in 2018.

Community Events

The NSHD participates in various community events in the North Shore. Many of these events support our community health improvement focus areas. In 2018, we visited all of the Farmers' Markets held in our communities, participated in National Night Outs and other events as seen in Figure 3.

FIGURE 3
2018 Community Outreach Events by North Shore Health Department



Source: NSHD Performance Management System

Environmental Health

The NSHD's environmental health program focuses on the assessment, management, control and prevention of environmental factors that may adversely affect the health,

comfort, safety or well-being of our residents. The NSHD provides these services as part of Wisconsin State Statute, Chapter 254-Environmental Health.

Food Safety and Recreational Licensing

The NSHD oversees the North Shore Environmental Health Consortium (NSEHC), which serves as an agent of the Wisconsin Department of Agriculture, Trade, and Consumer Protection (DATCP). The NSEHC protects the public's health through enforcement of sanitary regulations and fostering sanitary practices in certain public establishments. The NSEHC provides licensing and inspection services for restaurants, pools and hotels. In 2018, the Health Department responded to 26 food and sanitary complaints in licensed restaurants, retail establishments and hotels.

TABLE 3
Recreational Food Safety and Licensing by North Shore Environmental Health Consortium, 2016-2018

Category	2016	2017	2018
Restaurant Licenses Issued	102	178	175
Retail Food Establishment Licenses Issued	69	64	66
Farmers Markets and Temporary Event Licenses	71	9	20
Pool Licenses	49	75	79
Hotel Licenses	4	10	9
Re-inspections	96	78	102
Complaints	16	8	26

Source: Wisconsin HealthSpace

Toxic Substances – Lead Hazard Control

The NSHD's lead hazard control program prevents and reduces the impact of lead poisoning among children in the North Shore. The NSHD receives test results from the State of Wisconsin for all children tested for the presence of lead who reside in any of the seven North Shore communities. A Public Health Nurse reviews test results and contacts families with children whose initial blood lead level result is greater than or equal to 5µg/dL. For children with a confirmed elevated blood lead level, the nurse will initiate an investigation, which may include a visit to inspect the home for the presence of environmental conditions that might be contributing to the

lead poisoning. The NSHD also provides education to residents about potential exposures to lead in our region, including sources like paint, dust, soil, and lead-based laterals and plumbing fixtures.

TABLE 4
Blood Lead Level Results in the North Shore, 2016-2018

	2016	2017	2018
Blood lead level results received	534	588	986
Initial Elevated Blood Lead Levels ≥ 5 µg/dL (% of tests)	19 (3.6%)	19 (3.2%)	35 (3.5%)
Home visits made by nurse following confirmed elevated levels	5	2	15

Source: HHLPPS (Healthy Homes Lead Poisoning Prevention System), State of Wisconsin and NSHD

Table 4 (above) shows the number of initial cases of blood lead levels that have been ≥5µg/dL for the past three years. During 2018, the state of Wisconsin changed the system in which blood lead levels were reported to local health departments, resulting in a greater number of reports. After confirmatory (venous) testing, some cases did not meet the criteria for elevated blood lead levels and thus, no further investigation was warranted. Of those children with initial elevated levels, venous testing was also elevated in 15 children (1.5%).

For children on Medicaid, it is required that they be tested at 12 and 24 months, and additional testing may be warranted if the child is at high risk for exposure or has had elevated levels previously. Because approximately 85% of houses in the North Shore were built before 1980, it is recommended that parents of children living in the North Shore area request their child be screened for elevated blood lead levels at 12 months and 24 months with additional testing if warranted.

Radon Outreach and Testing Program

The NSHD provided radon outreach and short-term test kits available at cost in 2018. Staff followed up with residents who had high radon levels and provided additional education and information on mitigation options. The NSHD also provided information on the health risks associated with radon more generally through our newsletter and library display boards. Of 63 radon testing kits sold, we received results on 48 homes. About 19% of those homes (9 homes) had initial elevated levels of radon (≥4pCi/L).

Human Health Hazard and Public Health Nuisance Investigations

Per Wisconsin State Statute, Chapter 254.59, local health departments are required to respond to the presence of human health hazards. Human health hazards are substances, activities or conditions that are known to have the potential to cause acute or chronic illness, injury or death if exposure is not stopped. Local municipal ordinances also give the NSHD authority to investigate and respond to public health nuisance complaints. In 2018, the NSHD responded to five complaints regarding air, water or soil quality, and 30 other human health hazard or public health nuisance investigations. Investigations centered on issues such as sanitary conditions, vermin, animal waste, noxious odors and composting.

Beach Hazards and Aquatic Safety

The NSHD monitors recreational water conditions at Atwater, Klode and Doctors Park beaches by routinely testing water for harmful levels of *E. coli* bacteria and posting signs to communicate water safety to the public during the summer swimming season. The NSHD works with the Shorewood Department of Public Works to test the water at each of these beaches at least twice a week from Memorial Day through Labor Day. Sampling results are provided to the Wisconsin Department of Natural Resources and are posted on wibeaches.us.

In 2018, we collected 85 beach water test samples and issued seven cautionary advisories due to bacteria counts elevated above the EPA standard level. Two advisories were issued for Atwater beach, one for Doctors Park beach and four for Klode beach. We also issued one beach closure for unsafe bacterial levels at Klode beach. The costs for monitoring the status of our three beaches is partially covered by a Wisconsin Department of Natural Resources grant.



Matthew Pomes and Ann Christiansen

a ring buoy and a rescue throw bag (see photo).

In 2018 the NSHD partnered with a Whitefish Bay resident on his Eagle Scout project. Matthew Pomes researched best practices, proposed his project to the Village Board, and secured funding to install a safety kiosk at Klode Beach. The kiosk includes signage on escaping a dangerous current,

Injury Prevention Across the Lifespan

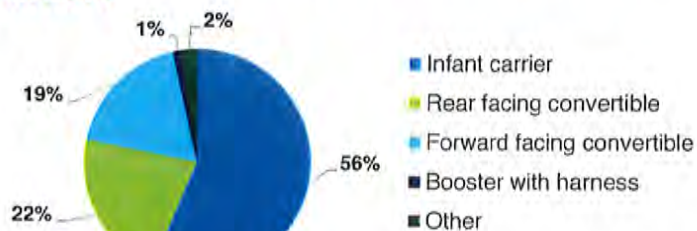
Unintentional and intentional injuries are a leading cause of emergency department visits, hospital inpatient admissions, and fatalities in Wisconsin and the North Shore.

Childhood Injury Prevention

The NSHD partners with North Shore Fire/Rescue to support child passenger safety through our car seat inspection and installation program. The NSHD has two Safe Kids Worldwide Certified Child Passenger Safety Technicians. We also partner with Children's Hospital of Wisconsin to staff a permanent car seat fitting station at North Shore Fire/Rescue Station 81 in Brown Deer. Clinics are held the second Wednesday of each month. Appointments for this clinic can be scheduled through the Children's Hospital of Wisconsin appointment line (414-231-4896).

In 2018, the NSHD completed 87 child passenger safety inspections (see Figure 4), with more than half being inspections or initial installations of infant carriers. For car seats already installed prior to the inspection, over two-thirds of those were incorrectly installed and needed to be re-installed. Frequent errors in installation included improper use of LATCH and/or seatbelts, incorrect use of tether, and using the wrong type of seat for a child's height and/or weight and/or age. This program is partially funded through the donations we receive from the families who use these services.

FIGURE 4
Child Passenger Safety Inspections by NSHD in 2018



Source: NSHD data, n = 87

Bicycle Safety

In 2018, NSHD partnered with SafeKids as a pass-through for providing low-cost bicycle helmets. We receive and distribute the helmets for \$10 to community members. Children and adults come to the health department to get fitted for a proper helmet. The health department partners with the municipal police departments, recreation programs, and schools to host annual Bike Rodeos in many of the North Shore communities.

Older Adult Fall and Injury Prevention

The NSHD recognizes falls as a significant issue in our older adult population and offers several fall prevention programs and individual fall risk assessments to community members. Making people aware of this service and the potential benefit has been challenging and fall risk assessments have been done primarily via referrals from North Shore Fire/Rescue (NSFR). Many of the older adults referred by NSFR have had multiple falls and are not candidates for true fall risk assessments, using CDC's STEADI toolkit.

Fall Risk Assessments – STEADI toolkit

We provided individual fall risk assessments to three individuals. At the request of these older adults, we did share the assessment information with their primary physicians, and let the physicians know that we are able to provide these as a public health intervention for older adults living in the North Shore at no cost to the clinic or the client. This pilot initiative will expand in 2019 as we partner with North Shore Fire/Rescue on their Home Safety Assessment visits for older adults who have previously fallen.

Remembering When

We continued to provide information on fall and fire safety to groups of older adults through "Remembering When" presentations. In 2018, we did four presentations and reached 56 individuals.

Stepping On

"Stepping On" is a high-level, evidence-based program proven to reduce falls and build confidence in older people. Evidence has shown Stepping On to reduce fall risk among participants by 30-50%. Stepping On workshops are designed specifically for people who are at risk of falling, have a fear of falling, or who have fallen one or more times. Participants meet for two hours a week for seven weeks. Workshops are facilitated by trained leaders and provide a safe and positive learning experience. Classes are highly participative and offer mutual support so that participants build confidence in their ability to manage their health behaviors, reduce their risk of falls, and maintain active and fulfilling lives.

Through a grant from the Wisconsin Institute for Healthy Aging, NSHD has trained one person as a Stepping On leader and two people from North Shore Fire/Rescue in 2018 and one

workshop was held with 10 consistent participants. NSHD and NSFR will host at least four Stepping On workshops in 2019.

Mental Health and Emotional Well Being

The NSHD's suicide prevention strategy is built around our partnerships with organizations like REDgen and Prevent Suicide of Greater Milwaukee. REDgen advocates for mental health and well-being for all youth by promoting balance and resiliency for children and teenagers. Prevent Suicide of Greater Milwaukee is a community coalition whose members work together to reduce the number of attempted and completed suicides. NSHD partners with these groups to support suicide prevention trainings, community education, and advocacy to reduce stigma and improve access to support and services.

These services and programs are provided through schools, faith communities, daycare centers and other parent groups, as well as health care providers through REDgen and PSGM. Additionally, NSHD works with the municipal police departments to support means reduction initiatives, including the promotion of gun safety locks, 24/7 availability of medication drop boxes and medication drop off events sponsored by the Wisconsin Department of Justice.

Public Health Emergency Preparedness

Health threats from infectious disease outbreaks, bioterrorism emergencies, and natural disaster events require a coordinated response from multiple government agencies to save lives. Local health departments, including the NSHD, are recognized as essential partners in emergency response situations because of our capacity to identify, communicate, and respond to everyday public health threats such as communicable diseases and human health hazards. We exercise our ability to protect the community from a public health emergency during our annual flu clinics.

In 2018, the NSHD worked with other local health departments in Milwaukee County and in the southeastern Wisconsin region to update and exercise emergency preparedness plans. One major project has involved work on a Public Health Emergency Response Plan (PHERP) with a similar structure among all local health departments in Milwaukee County, but has flexibility to allow for variation by community. By keeping the structure similar, it allows for mutual aid among health departments.

Preparedness exercises in 2018 included a tabletop exercise on Closed Point of Dispensing sites (PODs), a hospital surge exercise, and a regional bioterrorism exercise. Following the

Closed POD exercise, we reached out to several North Shore organizations who are in the process of becoming Closed PODs – sites that are able to provide medication and/or vaccination to their employees and patients in case of a public health emergency.

In Summary

The NSHD has both directly and indirectly reached all who live in, work in, and visit the North Shore through our many programs

and services. We are committed to continuously improving our communities' health, preventing disease and injury, minimizing the health impact of emergencies, and safeguarding the environment. This is done through an organized, collaborative process that includes assessment, policy development, and assurance.

To learn more about what we are doing in 2019, sign up to receive our monthly newsletter, visit us on Facebook, Twitter and Instagram, or explore our redesigned website.

FINANCIAL UPDATE 2018

REVENUES\$808,865

Grants\$140,854

DHS Maternal/Child Health Block.....	\$15,801
DHS Immunization.....	\$12,769
DHS Prevention Block.....	\$6,036
DHS Preparedness/PHP.....	\$75,024
DHS Cities Readiness Initiative.....	\$14,492
DHS Lead.....	\$3,332
DHS Communicable Disease.....	\$5,400
DNR Beach Testing.....	\$4,000
WIHA: Stepping On.....	\$4,000

Permits.....\$154,823

Clinical Fees.....\$21,963

Community Contributions\$472,653

Bayside.....	\$27,288
Brown Deer.....	\$131,039
Fox Point.....	\$28,312
Glendale.....	\$67,150
River Hills.....	\$9,593
Shorewood.....	\$133,981
Whitefish Bay.....	\$68,339

Other Revenues.....\$18,572

TOTAL REVENUES.....\$808,865

EXPENDITURES\$808,865

Salary and Wages.....	\$429,355
Fringe Benefits.....	\$105,673
Environmental Health Contracted Services.....	\$14,468
Supplies, Travel & Other Expenses.....	\$111,925
Administrative Charges.....	\$90,489
Reserves.....	\$56,955

The North Shore Health Department has a proud and respected tradition of providing excellent health services to our North Shore communities. With our knowledgeable staff, we are continuing our mission to assure promote, and protect the health and safety of the people in the North Shore.



NORTH SHORE HEALTH DEPARTMENT

**Serving the communities of Bayside, Brown Deer, Fox Point,
Glendale, River Hills, Shorewood and Whitefish Bay**

STAFF

The Health Department employs a health director/officer, nurse supervisor, Public Health manager, administrative assistant, three Public Health nurses, two sanitarians and a medical advisor, totaling 7.6 full-time equivalents.

BOARD OF HEALTH

The Board, with representatives from each of the seven communities, helps direct the Health Department's activities.

In addition, a medical advisor serves on the Board of Health.

Ellen Friebert Schupper, MBA-Bayside

Barbara Bechtel, RN-Brown Deer

Bruce Weiss, MD, MPH-Fox Point

Debesh Mazumdar, MD-Glendale

Claudia Altman, MD-River Hills

Kristine Peterka, RN-Shorewood

Christopher Simenz, PhD-Whitefish Bay

Gary Lewis, MD-Medical Advisor/Chair

TWO LOCATIONS

Brown Deer Office

4800 W. Green Brook Dr. • Brown Deer, WI 53223

Shorewood Office

2010 E. Shorewood Blvd. • Shorewood, WI 53211

Main Phone Line: 414.371.2980 • nshealthdept.org

Hours: Monday-Friday 8 a.m.-4:30 p.m.



Facebook: facebook.com/NSHealthDept



Twitter: @NSHealthDept



Instagram: @nshd2018



Website: nshealthdept.org



email: nshd@nshealthdept.org

Newsletter: Sign up under "Quick Links" on our website, or at <https://tinyurl.com/NSHDnews>



North Shore Fire/Rescue



2018 Annual Report

Words from the Fire Chief

For several years, our staff, the Board of Directors and Fire Commission have been preparing for a large turnover of personnel in our organization because of retirements. From mentoring people to prepare them for promotion, to perfecting our recruit and ongoing training programs, to building a strong organizational culture and preparing financially for the changes, the Department has spent a lot of time and effort on this preparation. In 2018, the retirements that we had planned began. While seeing our planning come to fruition is satisfying, the retirement of trusted co-workers and the loss of experience and historical knowledge of the organization is challenging. We are extremely fortunate to have found great new recruits in a tough job market and to be able to promote people from within our organization that will allow us to continue to provide the excellent service the citizens of the North Shore have become accustomed to.

As America's silver tsunami moves forward, we expect the demand for emergency medical services to continue to rise. We are experiencing an increase in the development of housing options for retirees in the North Shore, so not only has the age of our current population increased, but so have the numbers of older people in the community increased.

No matter what the challenge, North Shore Fire/Rescue will continue to meet it head on and keep the communities we serve safe. We are all proud to protect the communities we serve.



Robert Whitaker
Fire Chief



Mission Statement

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



North Shore Fire/Rescue



@NorthShoreFire



@NorthShoreFireRescue

Board of Directors

The North Shore Fire/Rescue Board of Directors is responsible for setting Department policy, approving the annual budget, negotiating contracts and conducting long range planning. The Board of Directors holds regular monthly meetings.

2018 Board of Directors

Village of Bayside:	Sam Dickman
Village of Brown Deer:	Carl Krueger
Village of Fox Point:	Douglas Frazer
City of Glendale:	Bryan Kennedy
Village of River Hills:	Peter Kingwill
Village of Shorewood:	Guy Johnson, retired Allison Rozek
Village of Whitefish Bay:	Julie Siegel

Vision Statement

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

Fire Commission

The North Shore Fire Commission is responsible for Firefighter recruitment, promotions, discipline, and terminations. In 2018, the Fire Commission held nine meetings. The Fire Commission created two promotional lists, one for Fire Captain and one for Heavy Equipment Operator in addition to the eligibility list for full-time Firefighters. Throughout the year, the following promotions were reviewed and candidates were sworn into their new positions: Fire Lieutenant Bob Lange, HEO Josh Dibb, HEO Bialk, and HEO Schoessow.



Above: New hires were sworn in as Probationary Firefighters in April 2018.

2018 Fire Commission

Village of Bayside:	Phil Santacroce
Village of Brown Deer:	Thomas Conlin
Village of Fox Point:	Robert Fetherston
City of Glendale:	Elliott Moeser
Village of River Hills:	M. Nicol Padway
Village of Shorewood:	Rene Gratz
Village of Whitefish Bay:	Kenneth Berg

Administrative Staff

Office of the Fire Chief:

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

Support Services Division:

Battalion Chief—Training: Toby Carlson
 Battalion Chief—CRRB: John Maydak
 Fire Marshal: Matthew Mertens
 EMS Manager: Daniel Tyk
 Community Relations Officer: David Glanz
 Administrative Assistant: Donna Flint
 Master Mechanic: Brian Toth

Operations Division:

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



Above: BC Brennan briefing the media after a fire in Brown Deer in March 2018.

Support Services



L to R: Chaplains Robert Dick, David Barash, and Debbie McGregor provide support and assistance both on the scene and in the firehouse.

Chaplains:

Pastor Robert Dick
 Cantor David Barash
 Deborah McGregor

The Department's Chaplain program continues to provide support to our Department and communities. Their on-scene work includes comforting family members and sharing information and materials specific to their needs. Chaplains continue to remain connected to our Department through frequent station ride alongs.

Support Services Fire Investigator:

Jeff Myszewski

Photographers/ Videographers:

William Mokros
 Bill Tennesen

2018 Financial Information

The North Shore Fire Department is organized through an Intergovernmental Agreement that calls for the Department to be funded primarily through contributions from each member community. Additional funding sources include fees for services and state revenues and grants.

2018 Budgeted Revenue Summary

Operating Budget Community Allocation:	\$12,548,498
Public charges (fees for service):	\$ 2,362,224
2% Dues/State Grants/Miscellaneous:	\$ 393,751
Capital Services Community Allocation Funding:	\$ 160,714
Debt Service Community Allocation Funding:	<u>\$ 528,390</u>
Total 2018 Budgeted Revenues	\$15,993,577

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

Village of Bayside:	6.29%
Village of Brown Deer:	18.26%
Village of Fox Point:	9.35%
City of Glendale:	28.07%
Village of River Hills:	3.15%
Village of Shorewood:	17.52%
Village of Whitefish Bay:	17.36%

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

2018 Budgeted Expenditure Summary

Personnel Services:	\$12,859,079
Other Expenses:	\$ 2,445,394
Capital Fund/Outlay:	\$ 160,714
Debt Service Fund/Outlay:	<u>\$ 528,390</u>
Total 2018 Budgeted Expenditures	\$15,993,577



The Government Finance Officers Association (GFOA) announced that the North Shore Fire Department received the GFOA's Distinguished Budget Presentation Award for the 2018 budget. This award represents a significant achievement by the Department and it reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. This is the fifth consecutive year the Department has received this award.

2018 Organizational Goals & Accomplishments

Strategic Goal #1: Provide service that meets or exceeds the communities' expectations as North Shore Fire/Rescue's contribution towards public safety's overall mission of keeping communities safe.

- Implement post incident analysis processes on an expanded group of critical calls for service to improve quality of service.
- Improve bystander CPR rates to 30% and public AED application to 9.5%
- Complete CAD to CAD integration implementation with Shared Services Partners

Strategic Goal #2: Develop and maintain partnerships in the community as a means to educate the public on how to keep their communities safe and receive feedback on the service provided by North Shore Fire/Rescue.

- Update Community Risk Reduction Risk Assessment
- Review use and deployment of Community Paramedics
- Finalize integration of emergency operations plans for municipalities and consider option to create a single emergency operations center for the seven municipalities

Strategic Goal #3: Ensure North Shore Fire/Rescue is a fiscally sound organization.

- Identify and seek potential legislative changes for challenges with joint fire department tax levy limit exemption and the State's Expenditure Restraint Program
- Evaluate implementation of enhanced periodic maintenance program in department facilities
- Evaluate change in deployment of resources for low acuity calls
- Receive GFOA Distinguished Budget Award
- Receive Certificate of Achievement for Excellence in Financial Reporting for GFOA

Strategic Goal #4: Recruit and maintain well trained and educated employees dedicated to providing service to the North Shore communities.

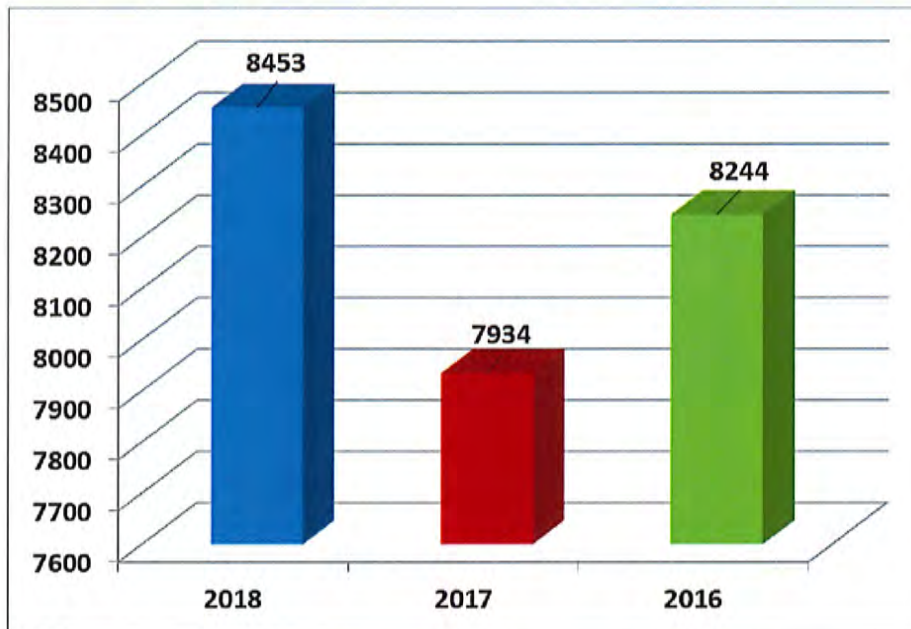
- Update personnel evaluation process with employee input and implement changes
- Increase member engagement with wellness/fitness program
- Partner with Wauwatosa and West Allis Fire Department to improve firefighter applicant diversity
- Evaluate implementation "Back to Basics" skills and knowledge check-off program and adjust as needed

Strategic Goal #5: Facilities, apparatus and equipment will be maintained and replaced to the efficiencies and limits of available resource allocations

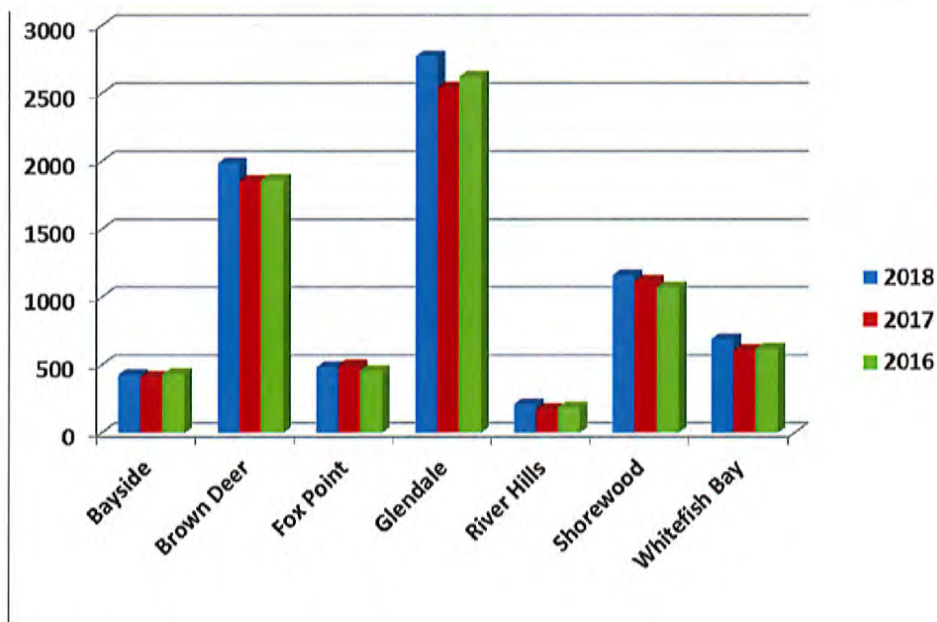
- Initiate remodeling of Station 84 and finalize plans for remodeling/reconstruction of Station 82 and Station 83
- Propose and adopt multi-year capital purchase funding resolution for 2019 and 2020
- Complete succession plan and orientation for new Master Mechanic



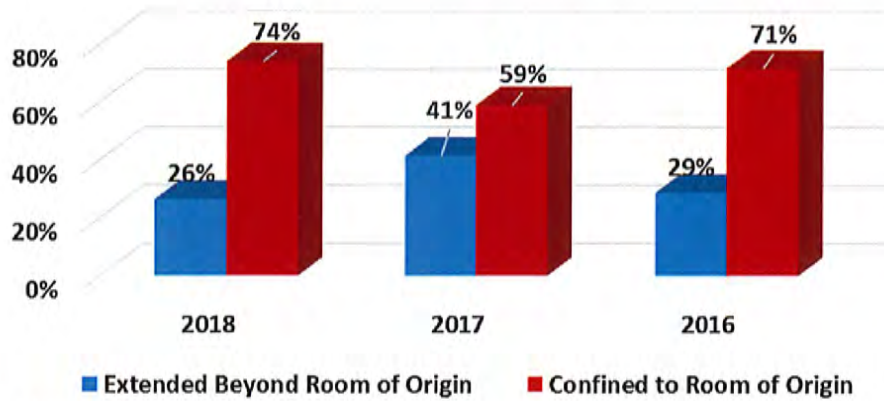
Annual Calls for Service



Calls for Service by Community

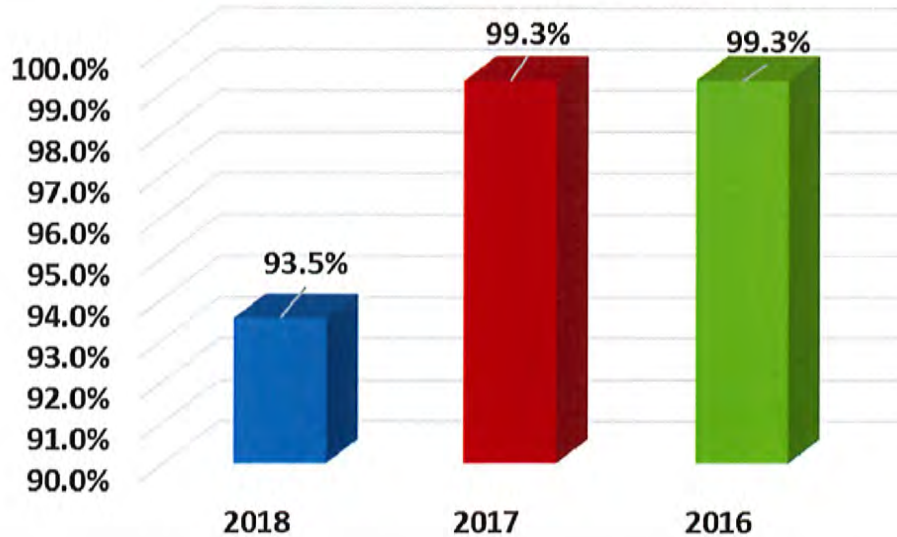


Fire Confinement Objective

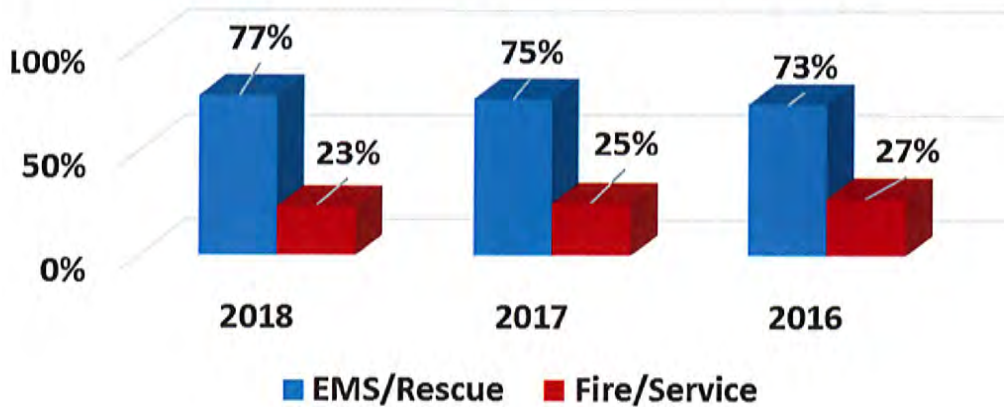


North Shore Fire/Rescue's Goal is to contain the majority (50% or more) of structure fires to the room

Property Saved Report

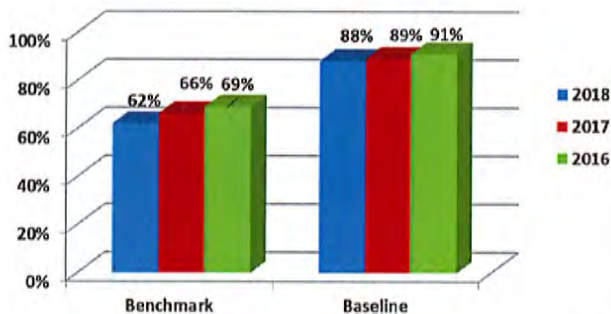


Calls for Service by Incident Type



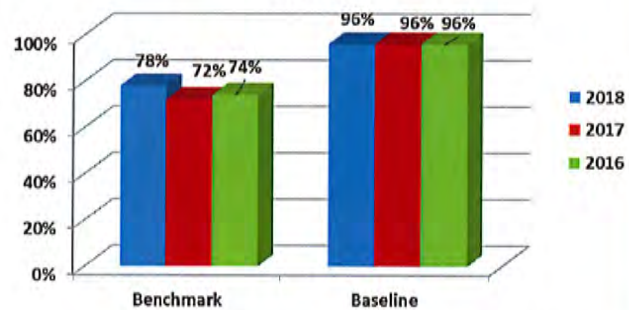
Response Times Analysis

Call Processing



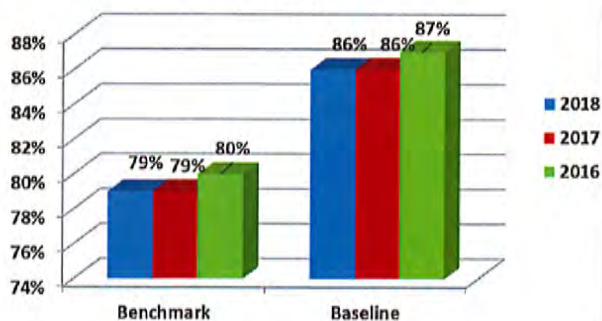
The Department's Benchmark time for call processing is 1:00.

Turnout



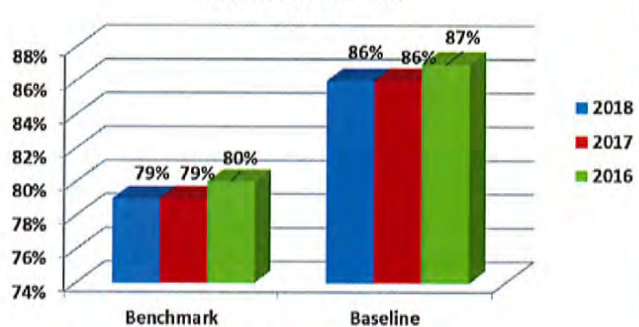
The Department's Benchmark for Turnout Time is 1:30.

Travel



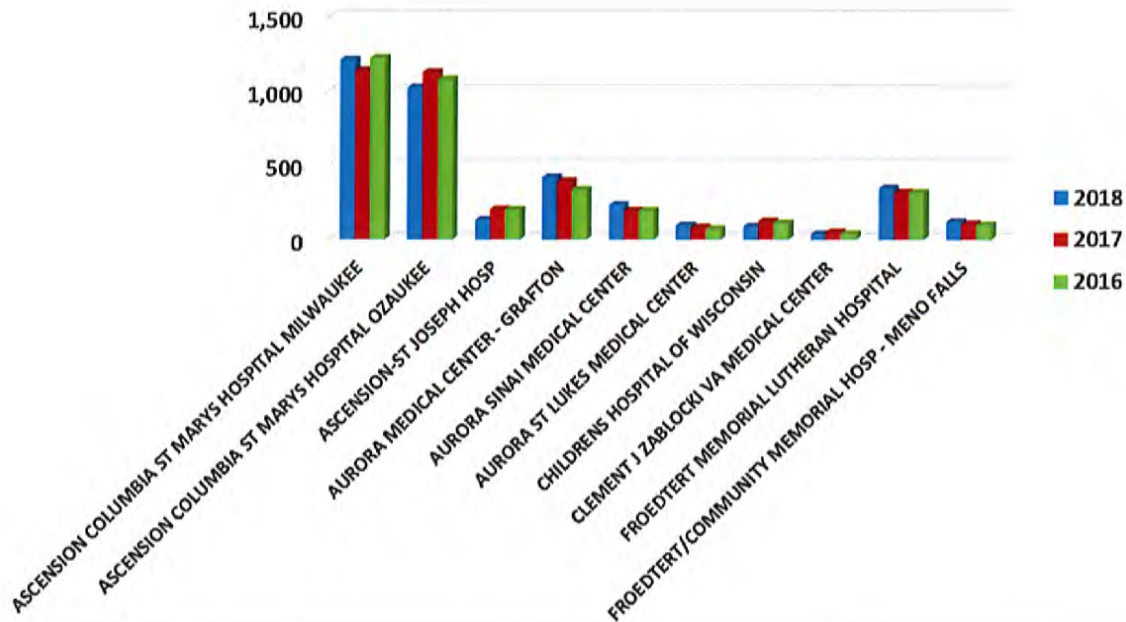
The Department's Travel Time Benchmark is 4:00.

Total Response Time



The Department's Benchmark for Total Response Time is 6:30.

EMS Transports and Hospital Destination



EMS Patient Data

Year	Total Patients	Cardiac Arrests	Return of Spontaneous Circulation
2018	6601	127	32%
2017	6105	93	34%
2016	6203	88	23%

Studies indicate approximately 15% of patients found in cardiac arrest by EMS experience a return of spontaneous circulation nationwide.



Above: A medium fidelity simulation mannequin is on display at Glendale's National Night Out. Staff provided demonstrations on this new training tool.

Community Risk Reduction

The Department's Community Risk Reduction Bureau focuses its efforts on reducing the life safety risk in the communities we serve through proactive measures. While the Bureau is staffed by four dedicated positions, our organizational philosophy is that every member of the Department is responsible to contribute to the proactive measures of delivering the risk reduction efforts to the communities served.

Fire Prevention/Public Education:

Department members taught fire prevention at 17 schools and reached about 4,500 students covering grades K4-4th grade.

Between Hands Only CPR and the American Heart Association Certification Class, the Community Risk Reduction Bureau trained 1,450 people in CPR. Hands-Only CPR was taught to a number of area schools and staff, including:

- Whitefish Bay High School
- Nicolet High School
- Shorewood High School
- Brown Deer High School
- Bayside Middle School
- Maple Dale School
- Glen Hills Middle School



Left: Students at Richards Elementary School learn about fire escape plans and fire safety. (Photo courtesy of Whitefish Bay School District)

The Department completed 175 home safety assessments in 2018. These assessments continue to identify the need for residents to update their smoke detectors in their homes. The Department is working with the Red Cross to support the smoke alarm program; we received 200 smoke alarms from the Red Cross for distribution to those homes in need in 2018. A FEMA Fire Prevention and Safety Grant totaling \$6,000 provided additional inventory of smoke alarms in 2018.

Our partnership with Safe Kids of Wisconsin and the North Shore Health Department has allowed us to install 120 child safety seats in accordance with manufacturer and industry standards. This program continues to be extremely popular with North Shore residents.

Reducing falls in homes continues to be a top priority of the North Shore Fire Department and the North Shore Health Department. Falls are the leading cause of hospital emergency department admissions in the area. In 2018, the two departments received a \$10,000 grant to administer the Stepping-On Fall Prevention Program. The Stepping On program helps older residents learn ways they can reduce the fall risk in the homes and through their daily lives.

Community Relations:

The expansion of community programs within the Community Risk Reduction Bureau was an important part of the Department's 2018 Strategic Goals. The Department has identified an increased need for public awareness and communication of not only emergency response incidents, but public events surrounding the Department. Areas of communication involve educational public awareness, broadcasting and social media of public incidents or events and opportunities for greater citizen involvement. A few of the major events the Department participated in for 2018 included:

- National Night Out Glendale
- SafeKids smoke alarm canvas
- Bayshore Safety Day Brown Deer Eat and Greet
- Fox Point Community Open House

Chain of Survival Success Story

Tim and Michelle Kerwin thought they were going to spend the night at their son's soccer game. Instead on the way to the game, their plans changed.

Tim is still alive today because of what the American Heart Association calls the Chain of Survival. The 5 links in the adult out-of-hospital Chain of Survival are

- Recognition of cardiac arrest and activation of the emergency response system
- Early cardiopulmonary resuscitation (CPR) with an emphasis on chest compressions
- Rapid defibrillation
- Basic and advanced emergency medical services
- Advanced life support and post-cardiac arrest care

A strong Chain of Survival can improve chances of survival and recovery for victims of cardiac arrest. That strong chain of survival is exactly what happened on that very Saturday evening; a rapid call to 911 at Bay-side Communications by Tim's wife, two residents who are trained in CPR that stopped to help, rapid defibrillation by a Whitefish Bay Police Officer, basic and advanced emergency medical services by North Shore Fire/Rescue and post-cardiac arrest care at Ascension Columbia-St. Mary's. [Click here for a Journal Sentinel article with more.](#)

North Shore Fire/Rescue responders to this call were: Captain David Meyer, Lt. Ken Jankowski, Lt. Don Cofta, Firefighter/Paramedic Emmanuel Hess and Greg Gilles and Firefighters Joel Schneider, Adam Janotta and Kenneth Lamas.



Firehouse Subs Public Safety Foundation Grant



In 2018, the Department was awarded two grants from the Firehouse Subs Public Safety Foundation to purchase three valuable pieces of equipment.

In the first grant, the Department was awarded nearly \$22,000 in funds to purchase training equipment including a forcible entry door prop (left) and a medium fidelity simulation mannequin used for EMS training.

The second grant, received months later, included funds to purchase a LUCAS chest compression device. This tool is used to enhance resuscitation during a cardiac arrest.

Because of the generosity of Firehouse Subs the Department was able to procure items not funded in the annual operating budget. We are thankful for such great partnerships.

2018 Line Staff

Blue Shift

Captain

Timothy Keller, Paramedic
Scott Kreuzer
Thomas Race

Fire Lieutenant

Bryan Calvert
Joel Erickson
Daniel Farkas
David Keckeisen
Gregory Sikora

EMS Lieutenant

Paul Lange, Paramedic

Heavy Equip. Operator

Jerry Kane, Paramedic
John Rushmer
Richard Rutley
Chad Semrow
Michael Sukow, retired
Steven J. Toppel

Firefighter/Paramedic

Andrew Allen
Cal Chapman
Joshua Leverenz
Scott Smith
Brian Sullivan, retired
Aaron Turcotte
Tyler Vahsholtz
Joe Wucherer

Firefighter

Mark Bojar
Kevin Eggert
Keith Gardner
Daniel Muller
Regan Roehl

Green Shift

Captain

Eric Riechert, Paramedic
Michael Weber, retired

Fire Lieutenant

Andrew Ashley
Jeremy Boehlke
David Bernal
Robert Lange
Michael Purcell
David Quackenbush

EMS Lieutenant

Kevin Bonnell, Paramedic

Heavy Equip. Operator

Ryan Bialk, Paramedic
Shaun Bauer
Mark Hoffman, retired
Chris Kadow, Paramedic
John Mayer
Mark Stampfl

Firefighter/Paramedic

Paul Franzowiak
Randall Hammock
Andrew Holzer
Joshua Larson
Stephen Leahy
Christopher Miller
Matthew Napreilla
Adam Newville
Thomas Yank

Firefighter

Charles Baldarotta
Gregory Goetz
Brian Sayeg
Steven R. Toppel
Christopher Wahlen
Eero Wasserman

Red Shift

Captain

David Meyer
Brian Wisniewski

Fire Lieutenant

Scott Borchert
Donald Cofta
Marc Formolo
James Gefke, Paramedic
Kenneth Jankowski
Daniel Juga

EMS Lieutenant

Kevin Seyferth, Paramedic

Heavy Equip. Operator

Joshua Dibb, Paramedic
Jon Holcomb, Paramedic, ret.
Jason Katz, Paramedic
Jeffrey Osterbeck
Troy Schoessow, Paramedic
Arlen Spicer
Keven Stelzel

Firefighter/Paramedic

Derek Depies
Gregory Gilles
Emmanuel Hess
Robert Jones III
Kenneth Lamas
Matthew Schneider

Firefighter

Corey Carlin
Adam Janotta
Robert Krauss
Marcus Looker
Sean Phelps
Joel Schneider
Peter Ziegelbauer

Station #81
Administrative Headquarters

4401 W. River Lane
Brown Deer, WI 53223
414-357-0113
Captain Timothy Keller

Station #82
Battalion Headquarters

5901 N. Milwaukee River Parkway
Glendale, WI 53209
414-357-0113
Captain Eric Riechert
Captain Tom Race
Captain Brian Wisniewski

Station #83

3936 N. Murray Avenue
Shorewood, WI 53211
414-357-0113
Captain Scott Kreuzer

Station #84

825 E. Lexington Boulevard
Whitefish Bay, WI 53217
414-357-0113
Captain Dave Meyer

Station #85

665 E. Brown Deer Road
Bayside, WI 53217
414-357-0113
Captain Mike Weber, retired

Finance and Administration April 2019 Report

Activity by the Numbers

- Delinquent real estate tax notices were sent out to 31 Milwaukee County residents totaling \$209,708.61 and 3 personal property totaling \$1,482.38. There were no delinquent Ozaukee County tax payers. This time last year there was a total of \$198,533.53 in delinquent taxes.
- Tax collection breakdown:
 - 2018 Ozaukee County YTD: 82.65% (2017 YTD: 81.69%)
 - 2018 Milwaukee County YTD: 85.16% (2017 YTD: 83.67%)
- The following grants have been awarded to the Village for 2019:

2019	Grant Submitted	Funds Awarded
CDBG	5,998.00	5,998.00
Household Hazardous Waste Collection	6,000.00	6,000.00
Prescription Drug Collection	2,000.00	2,000.00
Recycling Grant	25,633.94	25,633.94
Police Department Livescan Upgrade Grant	16,514.00	16,514.00
DNR Urban Forestry Grant	25,000.00	25,000.00
Total	81,145.94	81,145.94

Finance and Administration Highlights

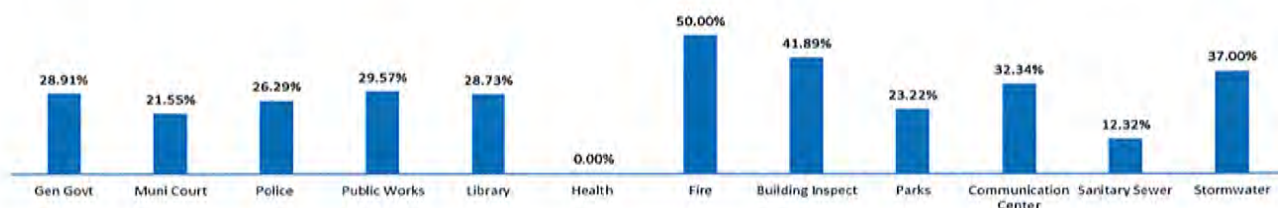
- The Village received the quarterly General Transportation Aids in the amount of \$108,103.73 and the Connecting Highway Aids in the amount of \$4,238.43.
- The 2018 Annual Report for the Recycling Program was completed and submitted to the Department of Revenue.

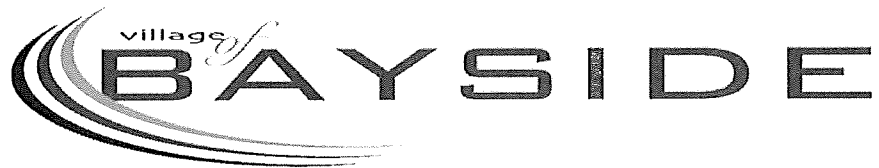
Month Ahead

- Complete the Government Finance Officers Association 2018 Comprehensive Annual Financial Report.

Revenues					
	2019 YTD	2018 YTD	2019 vs. 2018	2019 Budget	Trending
General Fund	\$1,936,784.13	\$2,290,511.28	-15.4%	\$4,270,196	45%
Sanitary Sewer	\$828,197.98	\$797,403.87	3.9%	\$949,050	87%
Stormwater	\$404,241.63	\$429,183.28	-5.8%	\$527,522	77%
Consolidated Dispatch	\$1,345,225.03	\$1,293,741.21	4.0%	\$2,361,618	57%
Expenditures					
	2019 YTD	2018 YTD	2019 vs. 2018	2019 Budget	Trending
General Fund	\$1,367,717.39	\$1,327,179.37	3.1%	\$4,270,196	32%
Sanitary Sewer	\$145,740.69	\$202,650.08	-28.1%	\$1,182,930	12%
Stormwater	\$195,191.73	\$305,338.18	-36.1%	\$527,522	37%
Consolidated Dispatch	\$774,274.39	\$878,876.38	-11.9%	\$2,394,003	32%

Percentage of 2019 Budget Spent

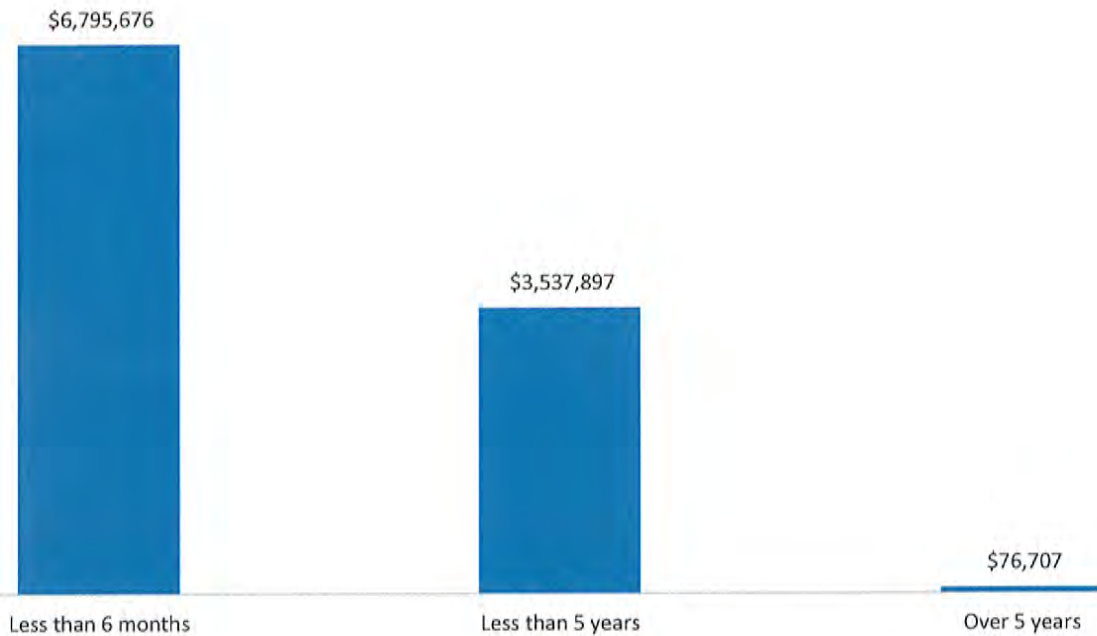




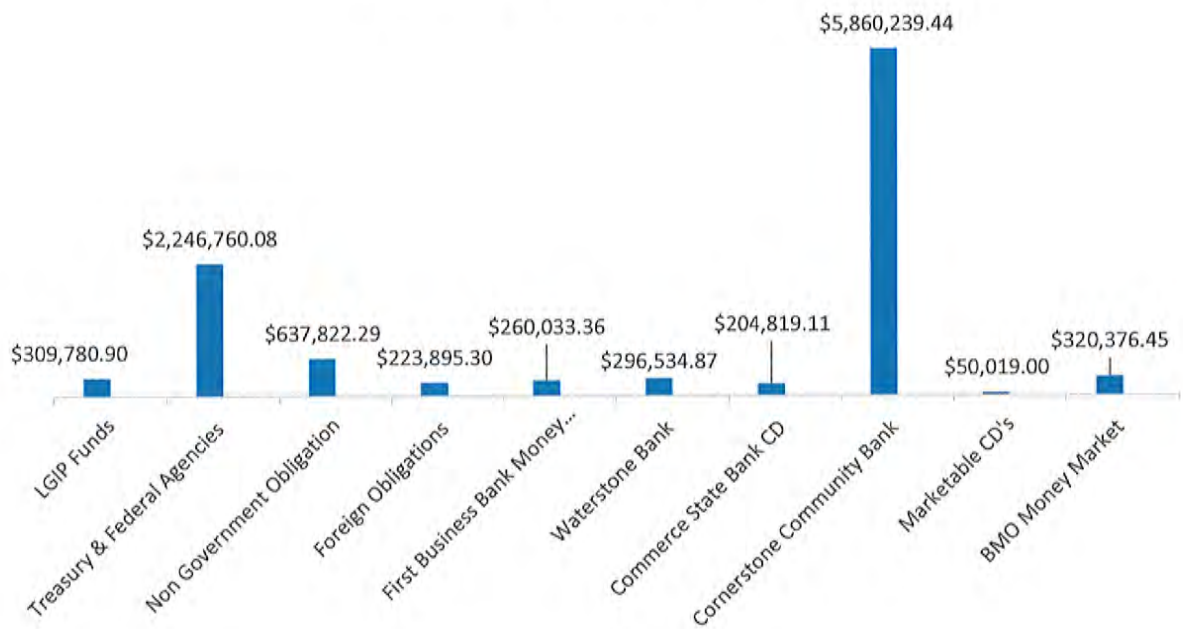
APRIL 2019

**FINANCIAL STATEMENT
and
INVESTMENT REPORT**

Investment Portfolio by Maturity Date



Summary of Investment Types



Village of Bayside
Monthly Investment returns

2019

	January EOM Balance	Interest Income	Interest Rate	February EOM Balance	Interest Income	Interest Rate	March EOM Balance	Interest Income	Interest Rate
Cornerstone Community Bank	709,749.68		0.00%	222,096.98		0.00%	606,801.45		0.00%
CWFL Reserve	31,952.54	67.70	2.50%	32,013.82	61.28	2.50%	32,077.41	63.59	2.50%
Money Market	131,191.47	277.97	2.50%	131,443.07	251.60	2.50%	131,704.16	261.09	2.50%
Investment Portfolio	8,300,522.46	20,729.61	2.50%	6,398,468.14	16,099.97	2.50%	6,399,292.44	20,729.61	2.50%
Fees	-			-			-		
First Business Bank	259,273.98	263.98	0.88%	259,512.65	238.67	1.21%	259,760.08	247.43	1.21%
Fees		-			-			-	
Waterstone Bank									
Fees		-			-			-	
Municipal Checking	417,324.14	30.33	0.10%	12,433.30	22.73	0.10%	26,554.05	1.20	0.10%
Money Market	10,026.03	0.85	0.10%	10,026.80	0.77	0.10%	10,027.65	0.85	0.10%
CD-23 month	249,764.64	522.86	2.25%	250,288.60	523.96	2.25%	250,762.85	474.25	2.25%
Commerce State Bank CD	201,944.66		2.11%	201,944.66		2.11%	204,819.11		2.70%
LGIP General	307,905.60	644.76	2.47%	308,485.77	580.17	2.47%	309,133.95	648.18	2.47%
LGIP Sewer	4.34	0.01	2.47%	4.35	0.01	2.47%	4.36	0.01	2.47%
LGIP Road Reserve	10.00	0.02	2.47%	10.02	0.02	2.47%	10.04	0.02	2.47%
Trust Investment	3,449,512.24	6,015.59	1.91%	3,453,973.66	16,117.58	1.91%	3,472,780.17	6,161.00	1.91%
Fees		(417.95)			(831.16)			(399.88)	
Non Cash Asset Transaction fee		(229.81)			(661.45)			(152.80)	
Total Investment portfolio	\$ 14,069,181.78	\$ 27,905.92	1.88%	\$ 11,280,701.82	\$ 32,404.15	1.88%	\$ 11,703,727.72	\$ 28,034.55	1.88%

Investment	April EOM Balance	Interest Income	Interest Rate	Annualized Return Average
Cornerstone Community Bank	231,220.70		0.00%	0.00%
CWFL Reserve	32,147.72	70.31	2.50%	2.50%
Money Market	131,992.83	288.67	2.50%	2.50%
Investment Portfolio	5,464,878.19	13,155.92	2.50%	2.50%
Fees	-			
First Business Bank	260,033.36	273.28	1.21%	1.13%
Fees		-		
Waterstone Bank				
Fees		-		
Municipal Checking	35,217.50	2.76	0.10%	0.10%
Money Market	10,028.47	0.82	0.10%	0.10%
CD-23 month	251,288.90	526.05	2.25%	2.25%
Commerce State Bank CD	204,819.11		2.70%	2.41%
LGIP General	309,766.47	632.52	2.49%	2.48%
LGIP Sewer	4.37	0.01	2.49%	2.48%
LGIP Road Reserve	10.06	0.02	2.49%	2.48%
Trust Investment	3,478,873.12	7,616.08	2.13%	1.97%
Fees		(401.65)		
Non Cash Asset Transaction fee		(188.46)		
Total Investment portfolio	\$ 10,410,280.80	\$ 21,976.33	1.88%	1.76%

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>TAXES</u>					
10-41100 PROPERTY TAXES	366,879.23	1,356,346.03	3,105,289.00	1,748,942.97	43.7
10-41300 INTEREST ON DELINQUENT TAXES	2,334.94	6,050.56	12,000.00	5,949.44	50.4
10-41500 PAYMENT IN LIEU OF TAXES	.00	.00	42,378.00	42,378.00	.0
TOTAL TAXES	369,214.17	1,362,396.59	3,159,667.00	1,797,270.41	43.1
<u>INTERGOVERNMENTAL</u>					
10-43210 COMMUNITY DEVELOPMENT BLOC	.00	.00	5,598.00	5,598.00	.0
10-43225 PUBLIC SAFETY COMMUNICATION	.00	94,099.00	94,099.00	.00	100.0
10-43410 STATE SHARED REVENUES	.00	.00	60,324.00	60,324.00	.0
10-43510 RECYCLING GRANT	.00	.00	25,634.00	25,634.00	.0
10-43530 EXEMPT COMPUTER AID	.00	.00	14,801.00	14,801.00	.0
10-43540 STATE TRANSPORTATION AIDS	108,103.73	216,207.46	402,837.00	186,629.54	53.7
10-43545 ST 32 HIGHWAY AIDS	4,238.43	8,476.86	16,873.00	8,396.14	50.2
10-43555 INTERGOVERNMENTAL GRANT	.00	3,580.00	.00	3,580.00-	.0
10-43600 EXPENDITURE RESTRAINT	.00	.00	79,998.00	79,998.00	.0
TOTAL INTERGOVERNMENTAL	112,342.16	322,363.32	700,164.00	377,800.68	46.0
<u>LICENSES & PERMITS</u>					
10-44100 OPERATORS LICENSE	55.00	605.00	1,000.00	395.00	60.5
10-44120 LIQUOR LICENSE	1,200.00	3,000.00	3,000.00	.00	100.0
10-44140 CIGARETTE LICENSE	100.00	300.00	300.00	.00	100.0
10-44220 ANIMAL LICENSES	93.75	999.12	1,500.00	500.88	66.6
10-44300 CABLE FRANCHISE FEES	.00	19,410.83	74,000.00	54,589.17	26.2
10-44415 ARC APPLICATION FEES	180.00	420.00	2,580.00	2,160.00	16.3
10-44420 OCCUPANCY PERMITS	.00	100.00	140.00	40.00	71.4
10-44435 TRANSIENT MERCHANT PERMIT	230.00	230.00	300.00	70.00	76.7
10-44460 BUILDING PERMITS	10,161.76	29,784.50	52,000.00	22,215.50	57.3
10-44480 VACANT PROPERTY FEE	.00	500.00	.00	500.00-	.0
10-44495 EXCAVATION/RIGHT OF WAY/PRIVL	2,900.00	3,992.50	8,700.00	4,707.50	45.9
10-44520 HOME OCCUPATION FEES	50.00	100.00	.00	100.00-	.0
10-44530 RUMMAGE SALE PERMITS	20.00	40.00	220.00	180.00	18.2
10-44535 DUMPSTER PERMITS	60.00	120.00	60.00	60.00-	200.0
10-44540 SIGN PERMITS	35.00	270.00	700.00	430.00	38.6
10-44550 CONDITIONAL USE APPLICATION	.00	300.00	300.00	.00	100.0
10-44555 BOARD OF ZONING APPEALS FEES	500.00	500.00	.00	500.00-	.0
10-44560 TREE PROGRAM	1,700.00	3,400.00	5,000.00	1,600.00	68.0
10-44570 SPECIAL EVENT PERMITS	.00	50.00	250.00	200.00	20.0
TOTAL LICENSES & PERMITS	17,285.51	64,121.95	150,050.00	85,928.05	42.7

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>FINES & FORFEITURES</u>					
10-45100 FINES & FORFEITURES	3,108.59	25,583.23	65,000.00	39,416.77	39.4
10-45120 COURT SERVICE FEE	.00	25.00	.00	25.00-	.0
10-45125 MISC SERVICE FEE-NOTARY/FINGER	.50	51.00	625.00	574.00	8.2
TOTAL FINES & FORFEITURES	3,109.09	25,659.23	65,625.00	39,965.77	39.1
<u>PUBLIC CHARGES FOR SERVICES</u>					
10-46110 PROPERTY STATUS REVENUE	200.00	2,340.00	2,000.00	340.00-	117.0
10-46120 PUBLICATION FEES	70.00	175.00	175.00	.00	100.0
10-46130 DATA SALES	227.00	452.95	500.00	47.05	90.6
10-46310 SPECIAL PICKUPS	675.00	1,730.00	8,000.00	6,270.00	21.6
10-46315 MULCH DELIVERIES	1,242.00	1,242.00	5,500.00	4,258.00	22.6
10-46320 GARBAGE & RECYCLING	610.00	1,110.00	2,600.00	1,490.00	42.7
10-46330 WELL PERMIT/ABANDONMENT FEES	.00	25.00	.00	25.00-	.0
10-46400 EQUIPMENT RENTAL- SEWER FUND	.00	17,500.00	17,500.00	.00	100.0
10-46415 EQUIPMENT RENTAL- STORMWATER	.00	17,500.00	17,500.00	.00	100.0
10-46710 PARK FACILITY RENTAL & PROGRA	140.00	140.00	770.00	630.00	18.2
10-46715 PUBLIC WORKS SERVICE REVENUE	25.00	25.00	285.00	260.00	8.8
TOTAL PUBLIC CHARGES FOR SERVI	3,189.00	42,239.95	54,830.00	12,590.05	77.0
<u>MISCELLANEOUS REVENUE</u>					
10-48100 INTEREST	22,774.25	95,713.64	130,000.00	34,286.36	73.6
10-48110 UNREALIZED GAIN/LOSS	(5,432.06)	10,982.29	.00	10,982.29-	.0
10-48120 REALIZED GAIN/LOSS	6,079.35	8,569.89	.00	8,569.89-	.0
10-48200 MISCELLANEOUS REVENUE	337.86	1,073.46	500.00	573.46-	214.7
10-48210 COPIES	.50	162.17	600.00	437.83	27.0
10-48220 FALSE ALARM FEES	.00	450.00	1,200.00	750.00	37.5
10-48230 RECYCLING PROCEEDS	.00	1,025.10	2,060.00	1,034.90	49.8
10-48260 INSURANCE AWARDS/DIVIDENDS	(3,586.65)	1,988.04	.00	1,988.04-	.0
10-48310 EQUIPMENT SALE PROCEEDS	.00	38.50	5,500.00	5,461.50	.7
TOTAL MISCELLANEOUS REVENUE	20,173.25	120,003.09	139,860.00	19,856.91	85.8
TOTAL FUND REVENUE	525,313.18	1,936,784.13	4,270,196.00	2,333,411.87	45.4

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL GOVERNMENT</u>					
10-51000-110 WAGES FT	17,212.92	58,389.22	238,225.00	179,835.78	24.5
10-51000-117 HEALTH INSURANCE BUYOUT	100.01	745.87	2,400.00	1,654.13	31.1
10-51000-119 DENTAL INSURANCE BUYOUT	11.32	77.21	109.00	31.79	70.8
10-51000-120 TRUSTEE WAGES	700.00	2,800.00	8,400.00	5,600.00	33.3
10-51000-125 ELECTION WAGES	1,541.50	1,947.13	4,000.00	2,052.87	48.7
10-51000-130 ELECTIONS SUPPLIES	.00	845.92	4,200.00	3,354.08	20.1
10-51000-150 WISCONSIN RETIREMENT SYSTEM	1,127.45	4,312.43	15,571.00	11,258.57	27.7
10-51000-151 SOCIAL SECURITY	1,311.52	5,049.57	20,589.00	15,539.43	24.5
10-51000-152 LIFE INSURANCE	82.98	442.61	1,049.00	606.39	42.2
10-51000-153 HEALTH INSURANCE	2,825.41	8,333.21	25,781.00	17,447.79	32.3
10-51000-154 DENTAL INSURANCE	61.91	170.01	1,033.00	862.99	16.5
10-51000-157 WRS EMPLOYEE	134.76	235.83	.00	-235.83	.0
10-51000-180 RECRUITMENT	.00	.00	202.00	202.00	.0
10-51000-208 LEGAL SERVICES-MISC	.00	354.00	2,000.00	1,646.00	17.7
10-51000-210 CONTRACTUAL SERVICES	45.09	3,433.61	13,000.00	9,566.39	26.4
10-51000-211 LEGAL COUNSEL - CONTRACTED	4,929.58	9,865.70	58,003.00	48,137.30	17.0
10-51000-213 LEGAL COUNSEL-PERSONNEL	.00	.00	1,000.00	1,000.00	.0
10-51000-214 AUDIT SERVICES	11,676.63	11,676.63	18,063.00	6,386.37	64.6
10-51000-217 PUBLIC HEALTH SERVICES	7,020.75	7,020.75	28,083.00	21,062.25	25.0
10-51000-219 ASSESSOR SERVICES	.00	6,400.00	32,000.00	25,600.00	20.0
10-51000-221 TELECOMMUNICATIONS	50.00	693.29	3,000.00	2,306.71	23.1
10-51000-225 POLICE COMPUTER SUPPORT	.00	.00	1,000.00	1,000.00	.0
10-51000-226 BENEFIT ADMINISTRATIVE FEES	52.00	679.92	1,360.00	680.08	50.0
10-51000-229 BANKING FEES	401.65	1,632.69	4,200.00	2,567.31	38.9
10-51000-230 MATERIALS & SUPPLIES	663.63	857.09	1,798.00	940.91	47.7
10-51000-238 FINANCIAL ADVISING SERVICES	.00	.00	6,000.00	6,000.00	.0
10-51000-300 ADMINISTRATIVE	.00	215.00	800.00	585.00	26.9
10-51000-310 OFFICE SUPPLIES	28.17	607.04	4,000.00	3,392.96	15.2
10-51000-311 POSTAGE	.00	1,000.00	2,700.00	1,700.00	37.0
10-51000-321 DUES & SUBSCRIPTIONS	.00	1,889.00	4,000.00	2,111.00	47.2
10-51000-322 TRAINING, SAFETY & CERTS	297.00	1,555.24	6,500.00	4,944.76	23.9
10-51000-323 WELLNESS	.00	.00	1,000.00	1,000.00	.0
10-51000-324 PUBLICATIONS/PRINTING	.00	.00	100.00	100.00	.0
10-51000-390 PUBLIC RELATIONS	27.21	27.21	.00	-27.21	.0
10-51000-500 CONTINGENCY	.00	.00	50,000.00	50,000.00	.0
10-51000-509 POLLUTION LIABILITY	.00	.00	904.00	904.00	.0
10-51000-510 GENERAL LIABILITY	.00	10,995.29	21,562.00	10,566.71	51.0
10-51000-511 AUTO LIABILITY	.00	7,893.30	19,096.00	11,202.70	41.3
10-51000-512 BOILER INSURANCE	.00	669.00	779.00	110.00	85.9
10-51000-513 WORKERS COMPENSATION	.00	29,756.45	59,859.00	30,102.55	49.7
10-51000-515 COMMERCIAL CRIME POLICY	.00	1,031.00	1,865.00	834.00	55.3
10-51000-516 PROPERTY INSURANCE	.00	4,113.99	8,130.00	4,016.01	50.6
10-51000-517 PUBLIC OFFICIAL BONDS	.00	5,147.84	12,454.00	7,306.16	41.3
10-51000-520 TAX REFUNDS/UNCOLLECTIBLES	2.96	2.96	.00	-2.96	.0
10-51000-591 MUNICIPAL CODE	.00	145.64	4,000.00	3,854.36	3.6
TOTAL GENERAL GOVERNMENT	50,304.45	191,011.65	688,815.00	497,803.35	27.7

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>MUNICIPAL COURT</u>					
10-51200-113 JUDGE FEES	900.00	900.00	3,600.00	2,700.00	25.0
10-51200-151 SOCIAL SECURITY	68.85	68.85	.00	-68.85	.0
10-51200-208 SPECIAL PROSECUTORIAL SERVICES	.00	.00	4,841.30	4,841.30	.0
10-51200-210 CONTRACTUAL SERVICES	1,633.60	9,057.20	35,679.00	26,621.80	25.4
10-51200-211 LEGAL COUNSEL-CONTRACTED	38.66	3,905.04	23,660.00	19,754.96	16.5
10-51200-321 DUES & SUBSCRIPTIONS	.00	100.00	100.00	.00	100.0
10-51200-325 JUDICIAL EDUCATION	58.70	758.70	758.70	.00	100.0
TOTAL MUNICIPAL COURT	2,699.81	14,789.79	68,639.00	53,849.21	21.6
<u>POLICE</u>					
10-52100-110 WAGES FT	74,250.64	281,292.84	976,352.00	695,059.16	28.8
10-52100-111 OVERTIME	2,939.66	6,943.35	40,000.00	33,056.65	17.4
10-52100-112 WAGES PT	2,057.44	3,600.52	.00	-3,600.52	.0
10-52100-116 HOLIDAY PAY	.00	.00	29,310.00	29,310.00	.0
10-52100-117 HEALTH INSURANCE BUYOUT	.00	.00	3,000.00	3,000.00	.0
10-52100-118 SHIFT DIFFERENTIAL PAY	275.00	975.00	2,000.00	1,025.00	48.8
10-52100-119 DENTAL INSURANCE BUYOUT	.00	72.60	91.00	18.40	79.8
10-52100-150 WISCONSIN RETIREMENT SYSTEM	7,220.53	27,395.82	98,182.00	70,786.18	27.9
10-52100-151 SOCIAL SECURITY	5,922.76	22,356.58	80,880.00	58,523.42	27.6
10-52100-152 LIFE INSURANCE	62.35	280.76	817.00	536.24	34.4
10-52100-153 HEALTH INSURANCE	10,160.16	54,404.03	195,421.00	141,016.97	27.8
10-52100-154 DENTAL INSURANCE	160.69	798.94	3,888.00	3,089.06	20.6
10-52100-209 HOUSE OF CORRECTION FEES	.00	128.49	360.00	231.51	35.7
10-52100-210 CONTRACTUAL SERVICES	58.81	6,481.76	41,902.00	35,420.24	15.5
10-52100-213 LEGAL COUNSEL-PERSONNEL	.00	.00	1,000.00	1,000.00	.0
10-52100-215 MADACC	371.71	743.42	1,160.00	416.58	64.1
10-52100-221 TELECOMMUNICATIONS	40.00	1,503.40	5,196.00	3,692.60	28.9
10-52100-225 COMPUTER SUPPORT SERVICES	.00	34.13	5,000.00	4,965.87	.7
10-52100-230 MATERIALS & SUPPLIES	54.36	904.16	6,801.00	5,896.84	13.3
10-52100-231 FLEET MAINTENANCE	2,050.72	884.51	8,000.00	8,884.51	(11.1)
10-52100-310 OFFICE SUPPLIES	152.52	305.38	1,200.00	894.62	25.5
10-52100-311 POSTAGE	.00	400.00	500.00	100.00	80.0
10-52100-321 DUES & SUBSCRIPTIONS	.00	889.00	1,230.00	341.00	72.3
10-52100-322 TRAINING, SAFETY & CERTIFICATI	1,017.00	3,346.39	9,625.00	6,278.61	34.8
10-52100-323 AMMUNITION	.00	.00	1,560.00	1,560.00	.0
10-52100-330 UNIFORM SUPPLIES	.00	.00	7,150.00	7,150.00	.0
10-52100-333 MEDICAL SUPPLIES	148.85	350.00	350.00	.00	100.0
10-52100-340 FUEL MAINTENANCE	1,672.80	5,037.19	24,000.00	18,962.81	21.0
10-52100-350 EQUIPMENT REPLACEMENT	.00	1,322.00	3,399.00	2,077.00	38.9
10-52100-390 EMPLOYEE RECOGNITION	.00	.00	100.00	100.00	.0
10-52100-518 POLICE PROFESSIONAL LIABILITY	.00	6,556.52	15,862.00	9,305.48	41.3
10-52100-519 GASB 45 OBLIGATIONS	.00	.00	52,904.00	52,904.00	.0
TOTAL POLICE	104,514.56	425,237.77	1,617,240.00	1,192,002.23	26.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 52200</u>					
10-52200-224 NORTH SHORE FIRE DEPARTMENT	.00	416,322.00	832,645.00	416,323.00	50.0
TOTAL DEPARTMENT 52200	.00	416,322.00	832,645.00	416,323.00	50.0
<u>BUILDING INSPECTION</u>					
10-52400-110 WAGES FT	.00	20,000.00	20,000.00	.00	100.0
10-52400-250 BUILDING INSPECTIONS	.00	6,666.03	43,650.00	36,983.97	15.3
TOTAL BUILDING INSPECTION	.00	26,666.03	63,650.00	36,983.97	41.9
<u>DEPARTMENT OF PUBLIC WORKS</u>					
10-53000-110 WAGES FT	28,989.36	107,484.18	272,965.00	165,480.82	39.4
10-53000-111 OVERTIME	10.73	4,556.12	5,006.00	449.88	91.0
10-53000-112 WAGES PT	1,647.94	7,123.19	51,669.00	44,545.81	13.8
10-53000-117 HEALTH INSURANCE BUYOUT	.00	.00	1,400.00	1,400.00	.0
10-53000-119 DENTAL INSURANCE BUYOUT	.00	.00	152.00	152.00	.0
10-53000-150 WISCONSIN RETIREMENT SYSTEM	1,557.00	6,508.29	20,455.00	13,946.71	31.8
10-53000-151 SOCIAL SECURITY	1,727.00	7,325.27	25,275.00	17,949.73	29.0
10-53000-152 LIFE INSURANCE	52.93	266.99	575.00	308.01	46.4
10-53000-153 HEALTH INSURANCE	10,268.95	38,383.07	82,050.00	43,666.93	46.8
10-53000-154 DENTAL INSURANCE	204.38	763.51	1,631.00	867.49	46.8
10-53000-200 FACILITY MAINTENANCE & SUPPLIE	2,687.31	4,618.48	24,000.00	19,381.52	19.2
10-53000-201 CLEANING & JANITORIAL SERVICES	821.92	3,287.68	11,500.00	8,212.32	28.6
10-53000-202 HVAC MAINTENANCE	.00	.00	4,200.00	4,200.00	.0
10-53000-210 CONTRACTUAL SERVICES	.00	2,092.41	33,933.00	31,840.59	6.2
10-53000-220 UTILITIES	.00	15,210.62	62,000.00	46,789.38	24.5
10-53000-221 TELECOMMUNICATIONS	20.00	534.11	3,749.00	3,214.89	14.3
10-53000-230 MATERIALS & SUPPLIES	54.38	537.10	5,150.00	4,612.90	10.4
10-53000-231 FLEET MAINTENANCE	1,958.91	4,391.78	35,600.00	31,208.22	12.3
10-53000-233 TOOLS	.00	232.92	2,500.00	2,267.08	9.3
10-53000-310 OFFICE SUPPLIES	.00	20.87	150.00	129.13	13.9
10-53000-321 DUES & SUBSCRIPTIONS	.00	125.00	1,035.00	910.00	12.1
10-53000-322 TRAINING, SAFETY & CERTIFICATI	149.00	314.33	4,000.00	3,685.67	7.9
10-53000-330 UNIFORM SUPPLIES	.00	382.50	2,000.00	1,617.50	19.1
10-53000-334 WINTER OPERATIONS	.00	20,063.78	33,966.00	13,902.22	59.1
10-53000-340 FUEL MAINTENANCE	706.67	5,190.41	27,000.00	21,809.59	19.2
10-53000-350 EQUIPMENT REPLACEMENT	.00	.00	2,935.00	2,935.00	.0
10-53000-360 EQUIPMENT RENTAL	2,850.00	5,700.00	6,700.00	1,000.00	85.1
10-53000-370 TIPPING FEES	.00	10,658.89	57,000.00	46,341.11	18.7
10-53000-377 YARD WASTE TUB GRINDING	.00	.00	7,400.00	7,400.00	.0
10-53000-400 STREET MAINTENANCE	.00	.00	7,700.00	7,700.00	.0
10-53000-450 SIGNAGE	.00	.00	2,000.00	2,000.00	.0
10-53000-460 FORESTRY & LANDSCAPING	.00	65.54	10,000.00	10,065.54	(.7)
10-53000-465 TREE DISEASE MITIGATION	.00	1,447.53	30,000.00	28,552.47	4.8
TOTAL DEPARTMENT OF PUBLIC WO	53,706.48	247,153.49	835,696.00	588,542.51	29.6

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

GENERAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>DEPARTMENT 55100</u>					
10-55100-227	NORTH SHORE LIBRARY	12,433.13	44,714.26	155,663.00	110,948.74	28.7
	TOTAL DEPARTMENT 55100	12,433.13	44,714.26	155,663.00	110,948.74	28.7
	<u>PARKS</u>					
10-55200-110	WAGES FT	400.00	1,600.00	5,200.00	3,600.00	30.8
10-55200-151	SOCIAL SECURITY	30.60	122.40	398.00	275.60	30.8
10-55200-230	MATERIALS & SUPPLIES	.00	100.00	2,000.00	1,900.00	5.0
10-55200-435	BASEBALL FIELD	.00	.00	250.00	250.00	.0
	TOTAL PARKS	430.60	1,822.40	7,848.00	6,025.60	23.2
	TOTAL FUND EXPENDITURES	224,089.03	1,367,717.39	4,270,196.00	2,902,478.61	32.0
	NET REVENUE OVER EXPENDITURES	301,224.15	569,066.74	.00	-569,066.74	.0

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>PUBLIC CHARGES FOR SERVICES</u>					
20-46410	RESIDENTIAL SEWER	203,314.00	762,300.00	776,820.00	14,520.00	98.1
20-46420	COMMERCIAL SEWER	25,630.07	31,157.84	138,000.00	106,842.16	22.6
20-46425	POLICE LEASE REVENUE	.00	34,230.00	34,230.00	.00	100.0
	TOTAL PUBLIC CHARGES FOR SERVI	228,944.07	827,687.84	949,050.00	121,362.16	87.2
	<u>MISCELLANEOUS REVENUE</u>					
20-48100	INTEREST	136.34	510.14	.00	-510.14	.0
	TOTAL MISCELLANEOUS REVENUE	136.34	510.14	.00	-510.14	.0
	TOTAL FUND REVENUE	229,080.41	828,197.98	949,050.00	120,852.02	87.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL SEWER</u>					
20-51000-110 WAGES FT	4,860.17	46,578.22	143,021.00	96,442.78	32.6
20-51000-111 OVERTIME	85.86	85.86	244.00	158.14	35.2
20-51000-117 HEALTH INSURANCE BUYOUT	33.33	124.99	850.00	725.01	14.7
20-51000-119 DENTAL INSURANCE BUYOUT	3.78	13.79	47.00	33.21	29.3
20-51000-150 WISCONSIN RETIREMENT SYSTEM	323.96	1,582.71	9,427.00	7,844.29	16.8
20-51000-151 SOCIAL SECURITY	359.02	1,778.39	11,078.00	9,299.61	16.1
20-51000-152 LIFE INSURANCE	15.41	67.73	279.00	211.27	24.3
20-51000-153 HEALTH INSURANCE	1,253.45	3,560.57	22,083.00	18,522.43	16.1
20-51000-154 DENTAL INSURANCE	25.68	71.15	616.00	544.85	11.6
20-51000-210 CONTRACTUAL SERVICES	63,738.52	71,022.59	262,540.00	191,517.41	27.1
20-51000-214 AUDIT SERVICES	2,262.53	2,262.53	3,500.00	1,237.47	64.6
20-51000-216 ENGINEERING	141.50	14,684.25	25,000.00	10,315.75	58.7
20-51000-220 UTILITIES	341.83	1,479.24	7,000.00	5,520.76	21.1
20-51000-221 TELECOMMUNICATIONS	.00	9.28	360.00	350.72	2.6
20-51000-226 BENEFIT ADMINISTRATIVE FEES	6.50	33.61	170.00	136.39	19.8
20-51000-230 MATERIALS & SUPPLIES	.00	167.35	3,000.00	2,832.65	5.6
20-51000-231 FLEET MAINTENANCE	97.00	97.00	1,000.00	903.00	9.7
20-51000-232 LIFT STATION MAINTENANCE	3,300.00	3,300.00	14,550.00	11,250.00	22.7
20-51000-233 TOOLS	64.16	198.14	3,500.00	3,301.86	5.7
20-51000-234 DIGGERS HOTLINE	.00	431.05	2,130.00	1,698.95	20.2
20-51000-311 POSTAGE	.00	400.00	400.00	.00	100.0
20-51000-322 TRAINING, SAFETY & CERTIFICATI	.00	1,020.59	3,000.00	1,979.41	34.0
20-51000-340 FUEL MAINTENANCE	.00	.00	3,200.00	3,200.00	.0
20-51000-350 EQUIPMENT REPLACEMENT	.00	.00	8,123.00	8,123.00	.0
20-51000-360 EQUIPMENT RENTAL-GENENERAL FU	.00	17,500.00	17,500.00	.00	100.0
20-51000-510 GENERAL LIABILITY INSURANCE	.00	1,157.38	2,800.00	1,642.62	41.3
20-51000-513 WORKERS COMPENSATION	.00	1,077.46	1,916.00	838.54	56.2
20-51000-515 COMMERCIAL CRIME POLICY	.00	144.00	144.00	.00	100.0
20-51000-516 PROPERTY INSURANCE	.00	1,146.88	3,194.00	2,047.12	35.9
20-51000-801 CAPITAL PROJECTS	.00	.00	318,500.00	318,500.00	.0
20-51000-813 INFRASTRUCTURE & REPAIRS	.00	64,390.00-	.00	64,390.00	.0
TOTAL GENERAL SEWER	76,912.70	105,604.76	869,172.00	763,567.24	12.2
<u>DEPRECIATION</u>					
20-53000-700 DEPRECIATION	.00	.00	3,138.00	3,138.00	.0
TOTAL DEPRECIATION	.00	.00	3,138.00	3,138.00	.0
<u>DEBT</u>					
20-58100-617 PRINCIPAL REDEMPTION - CWFL	.00	.00	77,115.00	77,115.00	.0
20-58100-618 PRINCIPAL REDEMPTION - BOND	.00	.00	153,750.00	153,750.00	.0
20-58100-621 INTEREST - BOND	4,666.99	34,330.74	69,056.00	34,725.26	49.7
20-58100-626 INTEREST-CLEAN WATER FUND LOA	5,805.19	5,805.19	10,699.00	4,893.81	54.3
TOTAL DEBT	10,472.18	40,135.93	310,620.00	270,484.07	12.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	87,384.88	145,740.69	1,182,930.00	1,037,189.31	12.3
NET REVENUE OVER EXPENDITURES	141,695.53	682,457.29	233,880.00-	-916,337.29	291.8

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC CHARGES FOR SERVICES</u>					
22-46405 RESIDENTIAL STORMWATER	95,653.30	357,835.40	363,080.00	5,244.60	98.6
22-46425 COMMERCIAL STORMWATER	31,588.31	33,328.73	139,442.00	106,113.27	23.9
22-46430 RIGHT-OF-WAY MANAGEMENT	4,100.00	13,077.50	25,000.00	11,922.50	52.3
TOTAL PUBLIC CHARGES FOR SERVI	131,341.61	404,241.63	527,522.00	123,280.37	76.6
TOTAL FUND REVENUE	131,341.61	404,241.63	527,522.00	123,280.37	76.6

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
22-53000-110 WAGES FT	3,500.72	28,985.97	143,023.00	114,037.03	20.3
22-53000-111 OVERTIME	85.86	85.86	750.00	664.14	11.5
22-53000-112 WAGES PT	.00	60.31	.00	-60.31	.0
22-53000-117 HEALTH INSURANCE BUYOUT	33.33	124.99	850.00	725.01	14.7
22-53000-119 DENTAL INSURANCE BUYOUT	3.78	13.79	47.00	33.21	29.3
22-53000-150 WISCONSIN RETIREMENT SYSTEM	234.92	1,209.80	9,427.00	8,217.20	12.8
22-53000-151 SOCIAL SECURITY	262.85	1,371.02	11,078.00	9,706.98	12.4
22-53000-152 LIFE INSURANCE	12.68	48.01	279.00	230.99	17.2
22-53000-153 HEALTH INSURANCE	420.79	3,024.88	22,083.00	19,058.12	13.7
22-53000-154 DENTAL INSURANCE	9.09	60.71	616.00	555.29	9.9
22-53000-210 CONTRACTUAL SERVICES	.00	474.15	1,123.00	648.85	42.2
22-53000-211 LEGAL COUNCIL-CONTRACTED	.00	.00	147.50	147.50	.0
22-53000-214 AUDIT SERVICES	1,030.42	1,030.42	1,594.00	563.58	64.6
22-53000-216 ENGINEERING	.00	12,173.50	32,651.00	20,477.50	37.3
22-53000-220 UTILITY EXPENSES	.00	268.44	2,400.00	2,131.56	11.2
22-53000-221 TELECOMMUNICATIONS	.00	9.28	250.00	240.72	3.7
22-53000-226 BENEFIT ADMINISTRATIVE FEES	6.50	18.87	170.00	151.13	11.1
22-53000-230 MATERIALS & SUPPLIES	.00	.00	3,352.50	3,352.50	.0
22-53000-232 LIFT STATION MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
22-53000-322 TRAINING, SAFETY & CERTIFICATI	.00	713.75	2,000.00	1,286.25	35.7
22-53000-327 CULVERT MATERIALS	.00	.00	38,000.00	38,000.00	.0
22-53000-328 LANDSCAPING MATERIALS	.00	.00	35,119.00	35,119.00	.0
22-53000-340 FUEL MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
22-53000-342 CONSTRUCTION MATERIALS	56,050.00	60,294.82	72,495.00	12,200.18	83.2
22-53000-350 EQUIPMENT REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
22-53000-360 EQUIPMENT RENTAL	.00	17,500.00	17,500.00	.00	100.0
22-53000-410 STORMWATER MANAGEMENT	.00	7,341.79-	.00	7,341.79	.0
22-53000-510 GENERAL LIABILITY INSURANCE	.00	1,385.12	3,351.00	1,965.88	41.3
22-53000-513 WORKERS COMPENSATION	.00	952.46	1,916.00	963.54	49.7
22-53000-515 COMMERCIAL CRIME POLICY	.00	144.00	144.00	.00	100.0
22-53000-516 PROPERTY INSURANCE	.00	1,121.37	3,194.00	2,072.63	35.1
22-53000-801 CAPITAL PROJECTS	.00	.00	45,500.00	45,500.00	.0
TOTAL DEPARTMENT 53000	61,650.94	123,729.73	456,060.00	332,330.27	27.1
TRANSFER TO OTHER FUND					
22-59200-900 ADMINISTRATIVE/TRANSFER TO	.00	71,462.00	71,462.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	71,462.00	71,462.00	.00	100.0
TOTAL FUND EXPENDITURES	61,650.94	195,191.73	527,522.00	332,330.27	37.0
NET REVENUE OVER EXPENDITURES	69,690.67	209,049.90	.00	-209,049.90	.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

COMM DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
23-51000-230 PROFESSIONAL SERVICES	.00	7,300.00	7,300.00	.00	100.0
TOTAL DEPARTMENT 51000	.00	7,300.00	7,300.00	.00	100.0
TOTAL FUND EXPENDITURES	.00	7,300.00	7,300.00	.00	100.0
NET REVENUE OVER EXPENDITURES	.00	7,300.00-	7,300.00-	.00	(100.0)

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

PUBLIC SAFETY COMMUNICATIONS

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>TAXES</u>					
26-41100	PROPERTY TAXES	.00	286,523.00	286,523.00	.00	100.0
	TOTAL TAXES	.00	286,523.00	286,523.00	.00	100.0
	<u>INTERGOVERNMENT REVENUE</u>					
26-47130	CONTRACT REVENUE	501,415.49	1,002,830.98	2,005,662.00	1,002,831.02	50.0
26-47135	RECORDS MANAGEMENT ADMINIST	.00	16,757.00	16,757.00	.00	100.0
	TOTAL INTERGOVERNMENT REVENUE	501,415.49	1,019,587.98	2,022,419.00	1,002,831.02	50.4
	<u>MISCELLANEOUS REVENUE</u>					
26-48100	CONSOLIDATED SERVICE BILLINGS	.00	13,247.37	52,676.00	39,428.63	25.2
26-48200	MISCELLANEOUS REVENUE	.00	25,866.68	.00	-25,866.68	.0
	TOTAL MISCELLANEOUS REVENUE	.00	39,114.05	52,676.00	13,561.95	74.3
	TOTAL FUND REVENUE	501,415.49	1,345,225.03	2,361,618.00	1,016,392.97	57.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC SAFETY COMMUNICATIONS</u>					
26-51000-110 WAGES FT	89,861.49	346,329.79	1,261,839.00	915,509.21	27.5
26-51000-111 OVERTIME	8,208.22	28,568.50	46,000.00	17,431.50	62.1
26-51000-116 HOLIDAY PAY	.00	1,005.55	29,543.00	28,537.45	3.4
26-51000-117 HEALTH INSURANCE BUYOUT	625.03	2,166.68	7,500.00	5,333.32	28.9
26-51000-119 DENTAL INSURANCE BUYOUT	33.98	105.42	1,223.00	1,117.58	8.6
26-51000-150 WISCONSIN RETIREMENT SYSTEM	6,137.35	22,976.01	86,668.00	63,691.99	26.5
26-51000-151 SOCIAL SECURITY	7,206.96	27,096.91	102,821.00	75,724.09	26.4
26-51000-152 LIFE INSURANCE	134.82	632.30	1,821.00	1,188.70	34.7
26-51000-153 HEALTH INSURANCE	19,311.87	96,619.04	291,871.00	195,251.96	33.1
26-51000-154 DENTAL INSURANCE	369.96	1,618.58	4,349.00	2,730.42	37.2
26-51000-180 RECRUITMENT	.00	335.30	1,000.00	664.70	33.5
26-51000-200 FACILITY MAINTENANCE & SUPPLIE	632.03	1,356.73	22,023.00	20,666.27	6.2
26-51000-201 CLEANING & JANITORIAL SERVICES	572.22	2,288.88	7,889.00	5,600.12	29.0
26-51000-210 CONTRACTUAL SERVICES	.00	137.31	14,081.00	13,943.69	1.0
26-51000-213 LEGAL COUNSEL-PERSONNEL	.00	.00	1,000.00	1,000.00	.0
26-51000-214 AUDIT SERVICES	1,030.42	1,030.42	1,594.00	563.58	64.6
26-51000-216 LICENSING & MAINTENANCE	45.10	529.78	.00	529.78	.0
26-51000-220 UTILITIES	341.83	6,566.97	24,240.00	17,673.03	27.1
26-51000-221 TELECOMMUNICATIONS	1,984.92	21,303.92	128,258.00	106,954.08	16.6
26-51000-225 COMPUTER SUPPORT SERVICES	.00	.00	8,543.00	8,543.00	.0
26-51000-226 BENEFIT ADMINISTRATIVE FEES	65.00	262.40	1,700.00	1,437.60	15.4
26-51000-230 MATERIALS & SUPPLIES	64.38	459.68	4,800.00	4,340.32	9.6
26-51000-236 LICENSING & MAINTENANCE	3,470.79	107,435.42	148,836.00	41,400.58	72.2
26-51000-310 OFFICE SUPPLIES	28.18	95.90	1,800.00	1,704.10	5.3
26-51000-311 POSTAGE	.00	400.00	500.00	100.00	80.0
26-51000-321 DUES & SUBSCRIPTIONS	.00	2,014.00	2,552.00	538.00	78.9
26-51000-322 TRAINING, SAFETY & CERTIFICATI	.00	2,875.00	5,000.00	2,125.00	57.5
26-51000-351 MAINTENANCE CONTRACTS	.00	.00	77,302.00	77,302.00	.0
26-51000-390 EMPLOYEE RECOGNITION	.00	153.83	300.00	146.17	51.3
26-51000-510 GENERAL LIABILITY	.00	3,011.24	7,285.00	4,273.76	41.3
26-51000-513 WORKERS COMPENSATION	.00	1,564.63	2,896.00	1,331.37	54.0
26-51000-515 COMMERCIAL CRIME POLICY	.00	1,049.00	1,049.00	.00	100.0
26-51000-516 PROPERTY INSURANCE	.00	1,245.76	3,621.00	2,375.24	34.4
TOTAL PUBLIC SAFETY COMMUNIC	140,124.55	680,175.39	2,299,904.00	1,619,728.61	29.6
<u>TRANSFER TO OTHER FUND</u>					
26-59217-900 ADMINISTRATIVE/TRANSFER TO	.00	94,099.00	94,099.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	94,099.00	94,099.00	.00	100.0
TOTAL FUND EXPENDITURES	140,124.55	774,274.39	2,394,003.00	1,619,728.61	32.3
NET REVENUE OVER EXPENDITURES	361,290.94	570,950.64	32,385.00	-603,335.64	1763.0

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

LONG TERM FINANCIAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>TAXES</u>					
30-41100	PROPERTY TAXES	.00	761,415.00	761,415.00	.00	100.0
	TOTAL TAXES	.00	761,415.00	761,415.00	.00	100.0
	<u>LICENSES & PERMITS</u>					
30-44350	CELL TOWER FEES	1,948.42	7,735.32	23,031.00	15,295.68	33.6
	TOTAL LICENSES & PERMITS	1,948.42	7,735.32	23,031.00	15,295.68	33.6
	<u>INTERGOVERNMENT REVENUE</u>					
30-47100	RIVER HILLS REVENUE-DISPATCH	2,938.75	2,938.75	20,878.00	17,939.25	14.1
30-47111	FOX POINT REVENUE	.00	.00	15,205.00	15,205.00	.0
30-47115	B SERIES ADMIN FEE	17,203.00	17,203.00	17,203.00	.00	100.0
	TOTAL INTERGOVERNMENT REVENUE	20,141.75	20,141.75	53,286.00	33,144.25	37.8
	<u>MISCELLANEOUS REVENUE</u>					
30-48300	NSFD	.00	7,977.50	.00	-7,977.50	.0
	TOTAL MISCELLANEOUS REVENUE	.00	7,977.50	.00	-7,977.50	.0
	<u>OTHER FINANCING SOURCES</u>					
30-49250	TRANSFER FROM STORMWATER FUN	.00	71,462.00	71,462.00	.00	100.0
	TOTAL OTHER FINANCING SOURCES	.00	71,462.00	71,462.00	.00	100.0
	TOTAL FUND REVENUE	22,090.17	868,731.57	909,194.00	40,462.43	95.6

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEBT</u>					
30-58100-215 MADACC	364.38	364.38	2,583.00	2,218.62	14.1
30-58100-226 BENEFIT ADMINISTRATIVE FEES	400.00	1,200.00	1,400.00	200.00	85.7
30-58100-611 NSFD STATION #5	.00	.00	160,000.00	160,000.00	.0
30-58100-612 FOX POINT/RIVER HILLS DISPATCH	5,541.25	5,541.25	36,083.00	30,541.75	15.4
30-58100-614 UNFUNDED LIABILITY PRINCIPAL	.00	21,000.00	21,000.00	.00	100.0
30-58100-616 2011 GENERAL OBLIGATION	.00	.00	76,250.00	76,250.00	.0
30-58100-618 PRINCIPAL- 2014 BOND	.00	120,000.00	330,000.00	210,000.00	36.4
30-58100-619 2016 GENERAL OBLIGATION	.00	.00	120,000.00	120,000.00	.0
30-58100-620 2018 GENERAL OBLIGATION	.00	90,000.00	90,000.00	.00	100.0
30-58100-621 INTEREST ON BOND	14,354.89	68,392.72	241,058.00	172,665.28	28.4
30-58100-623 UNFUNDED LIABILITY INTEREST	.00	6,775.55	6,776.00	.45	100.0
TOTAL DEBT	20,660.52	313,273.90	1,085,150.00	771,876.10	28.9
TOTAL FUND EXPENDITURES	20,660.52	313,273.90	1,085,150.00	771,876.10	28.9
NET REVENUE OVER EXPENDITURES	1,429.65	555,457.67	175,956.00-	-731,413.67	315.7

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
40-41 100 PROPERTY TAXES	.00	89,749.00	89,749.00	.00	100.0
40-41 130 FIRE & RESCUE PROPERTY TAXES	.00	.00	28,305.00	28,305.00	.0
TOTAL TAXES	.00	89,749.00	118,054.00	28,305.00	76.0
<u>INTERGOVERNMENTAL</u>					
40-43210 INTERGOVERNMENTAL GRANTS	.00	725.00	600.00	-125.00	120.8
TOTAL INTERGOVERNMENTAL	.00	725.00	600.00	-125.00	120.8
TOTAL FUND REVENUE	.00	90,474.00	118,654.00	28,180.00	76.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
40-91000-801 CAPITAL PROJECTS	.00	28,305.00	28,305.00	.00	100.0
40-91000-802 CAPITAL LEASE	.00	34,230.00	34,230.00	.00	100.0
40-91000-803 CAPITAL EQUIPMENT	30,236.00	30,236.00	60,786.00	30,550.00	49.7
TOTAL CAPITAL PROJECTS	30,236.00	92,771.00	123,321.00	30,550.00	75.2
TOTAL FUND EXPENDITURES	30,236.00	92,771.00	123,321.00	30,550.00	75.2
NET REVENUE OVER EXPENDITURES	30,236.00-	2,297.00-	4,667.00-	-2,370.00	(49.2)

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
41-41100 PROPERTY TAXES	.00	111,900.00	111,900.00	.00	100.0
TOTAL TAXES	.00	111,900.00	111,900.00	.00	100.0
<u>INTERGOVERNMENTAL</u>					
41-43540 STATE TRANSPORTATION AID	.00	.00	46,731.00	46,731.00	.0
41-43545 STH 32 CONNECTING HIGHWAY AI	.00	.00	81.00	81.00	.0
TOTAL INTERGOVERNMENTAL	.00	.00	46,812.00	46,812.00	.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
41-46320 GARBAGE CONTAINER & FEES	.00	910.00	.00	-910.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	.00	910.00	.00	-910.00	.0
<u>MISCELLANEOUS REVENUE</u>					
41-48100 INTEREST	.02	.08	.00	-.08	.0
41-48310 EQUIPMENT SALES	.00	.00	30,000.00	30,000.00	.0
TOTAL MISCELLANEOUS REVENUE	.02	.08	30,000.00	29,999.92	.0
TOTAL FUND REVENUE	.02	112,810.08	188,712.00	75,901.92	59.8

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
41-91000-801 CAPITAL PROJECTS	.00	5,627.00	307,826.00	302,199.00	1.8
41-91000-803 CAPITAL EQUIPMENT	.00	.00	16,900.00	16,900.00	.0
41-91000-813 ROAD CONSTRUCTION/PAVING	.00	6,369.11-	.00	6,369.11	.0
TOTAL CAPITAL PROJECTS	.00	742.11-	324,726.00	325,468.11	(.2)
TOTAL FUND EXPENDITURES	.00	742.11-	324,726.00	325,468.11	(.2)
NET REVENUE OVER EXPENDITURES	.02	113,552.19	136,014.00-	-249,566.19	83.5

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>SOURCE 41</u>					
42-41100 PROPERTY TAXES	.00	130,000.00	130,000.00	.00	100.0
TOTAL SOURCE 41	.00	130,000.00	130,000.00	.00	100.0
<u>SOURCE 46</u>					
42-46740 COMMUNITY EVENT DONATIONS	1,500.00	12,500.00	10,000.00	-2,500.00	125.0
TOTAL SOURCE 46	1,500.00	12,500.00	10,000.00	-2,500.00	125.0
TOTAL FUND REVENUE	1,500.00	142,500.00	140,000.00	-2,500.00	101.8

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

ADMIN SERVICES CAPITAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>CAPITAL PROJECTS</u>					
42-91000-235	COMMUNITY EVENTS	.00	751.00	15,000.00	14,249.00	5.0
42-91000-519	GASB 45 OBLIGATIONS	12,907.58	51,484.43	164,552.00	113,067.57	31.3
42-91000-801	CAPITAL PROJECTS	2,710.61	2,710.61	68,500.00	65,789.39	4.0
	TOTAL CAPITAL PROJECTS	15,618.19	54,946.04	248,052.00	193,105.96	22.2
	TOTAL FUND EXPENDITURES	15,618.19	54,946.04	248,052.00	193,105.96	22.2
	NET REVENUE OVER EXPENDITURES	14,118.19-	87,553.96	108,052.00-	-195,605.96	81.0

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

PUBLIC SAFETY COMM CAPITAL

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
	<u>SOURCE 41</u>					
46-41100	PROPERTY TAXES	.00	19,666.00	19,666.00	.00	100.0
	TOTAL SOURCE 41	.00	19,666.00	19,666.00	.00	100.0
	<u>INTERGOVERNMENTAL REVENUE</u>					
46-47110	CONTRACT REVENUE	.00	137,660.48	157,326.00	19,665.52	87.5
	TOTAL INTERGOVERNMENTAL REVE	.00	137,660.48	157,326.00	19,665.52	87.5
	TOTAL FUND REVENUE	.00	157,326.48	176,992.00	19,665.52	88.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2019

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 91000</u>					
46-91000-803 CAPITAL EQUIPMENT	.00	.00	147,250.00	147,250.00	.0
TOTAL DEPARTMENT 91000	.00	.00	147,250.00	147,250.00	.0
TOTAL FUND EXPENDITURES	.00	.00	147,250.00	147,250.00	.0
NET REVENUE OVER EXPENDITURES	.00	157,326.48	29,742.00	-127,584.48	529.0

Wisconsin Department of Employee Trust Funds

**EXISTING EMPLOYER UPDATE RESOLUTION
WISCONSIN PUBLIC EMPLOYERS' GROUP HEALTH INSURANCE PROGRAM**

RESOLVED, by the Board of Trustees of the Village of Bayside
(Governing Body) (Employer Legal Name)

that pursuant to the provisions of Wis. Stat. § 40.51 (7) hereby determines to continue in the Wisconsin Public Employers (WPE) Group Health Insurance program that is offered to eligible personnel through the program of the State of Wisconsin Group Insurance Board (Board), and agrees to abide by the terms of the program as set forth in the *Local Employer Health Insurance Standards, Guidelines and Administration Manual* (ET-1144).

We will continue to participate in the program option in which we are currently enrolled. If we wish to elect a new program option for 2020 we will file a separate resolution to do so.

All participants in the WPE Group Health Insurance program need to be enrolled in a program option. Individual employees cannot choose between program options.

The resolution must be received by the Department of Employee Trust Funds as soon as possible, but no later than October 1, in order to continue participation without lapse. If more time is needed, contact ETF.

The proper officers are herewith authorized and directed to take all actions and make salary deductions for premiums and submit payments required by the Board to provide such Group Health Insurance.

Certification

I hereby certify that the foregoing resolution is a true, correct and complete copy of the resolution duly and regularly passed by the above governing body on the ____ day of _____, year 2019 and that said resolution has not been repealed or amended, and is now in full force and effect.

Dated this ____ day of _____, year 2019.

I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent statements, and hereby certify that, to the best of my knowledge and belief, the above information is true and correct.

39-6008580

Federal tax identification number (FEIN/TIN)

69-036- 1402000

ETF employer identification number

Authorized employer representative signature

Authorized employer representative printed name

Number of eligible employees _____

Authorized representative title

Milwaukee and Ozaukee

Employer county

lgalyardt@baysidewi.gov

Employer benefit contact email address

9075 N Regent Rd, Bayside, WI 53217

Mailing address

Submit completed form to ETF at ETFSMBESSNewEmployer@etf.wi.gov
or fax to 608-267-4549.



Employer Bulletin

Employer Communication Center 608-266-3285

Toll free: 1-877-533-5020

etf.wi.gov

Action Required: New Employer Resolution Must be Submitted by October 1, 2019

The Department of Employee Trust Funds is pleased to inform you that your local employer health insurance reference tool, the local employer manual, has been fully updated and improved. It has been renamed and can be found as the Local Employer Health Insurance Standards, Guidelines and Administration Manual (ET-1144).

1. This change requires action on your part. In creating one document for ease of reference, ETF moved (but did not change) applicable contract provisions from the contract between the Group Insurance Board and the participating health insurance providers into this updated employer manual. This means that the resolution your governing body signed to participate in the Wisconsin Public Employers group health insurance program (WPE-GHIP) is no longer correct, since that resolution states that your board agrees to abide by the terms of the health insurance provider contract, not this updated employer manual.

All participating municipalities will need to file the updated resolution (ET-1169), which is also attached, to continue participating in the WPE-GHIP. **ETF asks that this be acted upon during your next available governing board meeting. To assist you in this, ETF has attached a letter that you may share with your board to explain the change.**

The new resolution must be submitted to ETF as soon as possible and no later than October 1, 2019 to continue in the WPE-GHIP. If you need more time, please contact ETF.

2. The reasons for this change are:
 - **Administrative ease.** Previously, employers had to refer to many documents, for example Employer Bulletins and the health insurance contract, to answer questions. Now all that information can be found in the Employer Manual to make searches easier for you.
 - **Updated content.** The former employer manual was out-of-date in many areas, including certain "how to" descriptions, and references to Long Term Disability Insurance (LTDI) and Domestic Partner information.
 - **Reorganized information.** When talking through the former manual it was difficult at times to make sure everyone was referring to the same location for information. ETF has re-numbered and slightly reorganized information to make such discussions easier.
 - For the future, ETF plans to adjust the manual to use more plan language.

If you have questions or comments about this bulletin, please contact ETF at ETFSMBEmployerInsurance@etf.wi.gov or call us at 1-877-533-5020 select option 2 (local Madison area).



STATE OF WISCONSIN
Department of Employee Trust Funds
Robert J. Conlin
SECRETARY

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
1-877-533-5020 (toll free)
Fax 608-267-4549
etf.wi.gov

March 15, 2019

To whom it may concern,

The Department of Employee Trust Funds is writing to inform you of a change that requires you, the governing body of your municipality (Board), to sign and submit an updated resolution to participate in the Wisconsin Public Employers group health insurance program (WPE-GHIP). This will not change the WPE-GHIP that is offered to your employees and retirees. **Please sign and return the attached resolution as soon as possible and no later than October 1, 2019 to continue participation in the WPE-GHIP.**

The reasons for the need of this new resolution are as follows:

1. ETF has created one reference source for the WPE-GHIP. Previously, information was provided in a variety of publications such as: the *Local Health Insurance Employer Administration Manual* (ET-1144), the contract between the Group Insurance Board and the participating health insurance providers (ET-1136) and several employer bulletins. These resources are now combined into the *Local Employer Health Insurance Standards, Guidelines and Administration Manual* (ET-1144).
2. The original resolution the Board signed stated that the Board agreed to abide by the terms of the program set forth in the contract between the Group Insurance Board and the participating health insurance providers. With the movement of those contract provisions to this new employer manual (ET-1144), that resolution is no longer accurate.

Contract provisions that were moved into this employer manual were not materially changed. Signing this agreement does not bind the Board into any new or substantially revised provisions that haven't already been communicated or implemented. The change was motivated by ETF's strategic initiative to provide an improved experience for administrative staff.

If you have questions or comments, please contact ETF at ETFSMBEmployerInsurance@etf.wi.gov or 1-877-533-5020 select option 2 (toll free) or 1-608-266-3285 select option 2 (local Madison area).

Sincerely,

The Department of Employee Trust Funds
Attachment: Resolution ET-1169



Employer Bulletin

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etf.wi.gov

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Letter available on the next page.

The Department of Employee Trust Funds does not discriminate on the basis of disability in the provision of programs, services or employment. If you are speech or hearing impaired and need assistance, call the Wisconsin Relay Service toll free at 7-1-1 or 1-800-947-3529 (English) 1-800-833-7813 (Español). If you are visually or cognitively impaired, call 1-877-533-5020 or 608-266-3285 locally. We will try to find another way to get the information to you in a usable form.

This *Employer Bulletin* is published by the Wisconsin Department of Employee Trust Funds. Questions should be directed to contact persons listed in the *Bulletin*. Employer agents may copy this *Bulletin* for further distribution to other payroll offices, subunits or individuals who may need the information. Copies of the most recent *Employer Bulletins* are available on our Internet site at etf.wi.gov/employers.htm

Wisconsin Department of Employee Trust Funds
P.O. Box 7931
Madison, WI 53707-7931
etf.wi.gov



STATE OF WISCONSIN
Department of Employee Trust Funds
Robert J. Conlin
SECRETARY

Wisconsin Department
of Employee Trust Funds
PO Box 7931
Madison WI 53707-7931
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March 15, 2019

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Sincerely,

The Department of Employee Trust Funds
Attachment: Resolution ET-1169

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

RESOLUTION NO: 19-_____

A Resolution to amend the 2019 Budget to reflect changes in revenues and expenditures.

WHEREAS, Resolution 18-31, a resolution adopting the 2019 annual budget and establishing the 2018 tax levy, was adopted on November 20, 2018;

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

General Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
Transfer out to Police Capital	10-59240-900	\$0	\$36,296	\$36,296
Equipment Replacement	10-51000-350	\$0	\$218,800	\$218,800
Training	10-51000-322	\$6,500	\$11,500	\$5,000
DPW Fleet Maintenance	10-53000-231	\$35,600	\$43,100	\$7,500
Future Budget Use	10-34315	\$0	\$0	-\$231,300
From Fund Balance	10-34000	\$0	\$36,296	-\$36,296
Police Capital Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
Transfer from General Fund	40-49210	\$0	\$36,296	\$36,296
Capital Equipment	40-91000-803	\$60,786	\$78,494	-\$17,708
Fund Balance	40-34000	\$0	\$18,588	-\$18,588
Public Works Capital Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
DPW Capital Projects	41-91000-801	\$307,826	\$407,826	\$100,000
Designated Building Fund	41-34225	\$0	\$100,000	-\$100,000
Public Safety Communications Capital Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
Public Safety Communications Capital	46-91000-803	\$147,250	\$322,229.50	\$174,979.50
Fund Balance	46-34000	\$0	\$174,979.50	-\$174,979.50

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 May, 2019.

VILLAGE OF BAYSIDE

Samuel D. Dickman,
Village President

Attest:

Lynn Galyardt
Director of Finance and Admin/Clerk/Treasurer

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

ORDINANCE NO: 19- _____

**An Ordinance to Amend Section 104-41 of the Municipal Code
With Regard to Building Permits for Re-roofing**

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

Section One: Section 104-41(a)(12) of the Municipal Code is hereby created to read as follows: "(12) Re-roofing in excess of twenty (20) square feet."

Section Two: Section 104-41(b)(1) is deleted in its entirety and recreated to read as follows:

"(1) Residing, finishing of exterior surfaces, installation of cabinetry, and repairs which are deemed minor by the Building Inspector."

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

Section Five: 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 May, 2019.

VILLAGE OF BAYSIDE

Samuel D. Dickman, Village President

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

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

ORDINANCE NO: 19- _____

**An Ordinance to Delete Section 41-6 of the Municipal Code and to
Amend Section 47-35 of the Municipal Code with Regard to
Weight Limits, Heavy Traffic Routes, and Seasonal Roadway Restrictions**

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

Section One: Section 41-6 of the Municipal Code is hereby deleted in its entirety and designated as "reserved".

Section Two: Section 47-35(c)(2) is hereby amended by adding the phrase "or special or seasonal weight limits established pursuant to 47-35(b)." after the phrase "Class "B" highways."

Section Three: Section 47-35 of the Municipal Code is hereby amended to insert the following after Section 47-35(c)(2):

- (3) Exemptions. This subsection shall not apply to state, county, municipality or emergency vehicles. Further exemptions from this subsection shall be made for those vehicles promoting the health, safety and welfare to the public.
- (d) *Compliance with posted limits.* No person, firm or corporation shall operate vehicles upon said posted streets in violation of posted weight limits or restrictions.
- (e) *Penalties for violation.*
 - (1) Any owner or operator of any vehicle causing or likely to cause injury to streets shall immediately suspend operation (except when Wis. Stats. § 884.20 is applicable).
 - (2) Citations in violation shall be issued against the person, firm or corporation holding the authority, certificates, licenses or permits evidencing operating privileges.
 - (3) Any individual, firm or corporation found to be in violation of this section shall be fined not less than an amount set by the village board of trustees from time to time.
 - (4) A conviction and fine as set forth in this section shall in no way limit the rights of the village seeking reimbursements for the actual damages that it incurs to its roadways, as well as reimbursement for the costs and expenses incurred by the village, including any legal fees.

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

Section Six: 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 May, 2019.

VILLAGE OF BAYSIDE

Samuel D. Dickman, Village President

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

**CTS
AGREEMENT**

CUSTOMER NAME: Village of Bayside
DATE OF SUBMISSION: May 16, 2019

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ATTACHMENT B	THE INSTALLATION SCHEDULE
ATTACHMENT C	PAYMENT SCHEDULE
ATTACHMENT D	ENERGY GUARANTEE
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ATTACHMENT F	PROJECT ACCEPTANCE
ATTACHMENT G	FORM ALLOCATION OF SECTION 179D DEDUCTION

Note Regarding Modifications Made to this Agreement: Provisions in the printed document that are not to be included in the agreement may be deleted by striking through the word, sentence or paragraph to be omitted. It is recommended that unwanted provisions not be made illegible. The parties should be clearly aware of the material deleted from the standard form. **Do not make any modifications to this Agreement unless approval to do so has been granted. Changes may be made only by deletion as explained above, or, by addendum.**

ARTICLE 1

GENERAL PROVISIONS

1.1 This Agreement, including all Attachments, Exhibits, and Schedules referenced herein (hereinafter the "Agreement") dated May 17, 2019(the "Effective Date") by and between Control Technology & Solutions ("CTS"), a Missouri Corporation, with a principal place of business at 15933 Clayton Rd., Suite 110, Ellisville, MO 63011, and the Village of Bayside ("CUSTOMER") with a principal place of business at 9075 North Regent Road, Bayside, WI 53217 (collectively the "Parties").

1.2 EXTENT OF AGREEMENT: This Agreement, including all attachments and exhibits hereto, represents the entire agreement between CUSTOMER and CTS and supersedes all prior negotiations, representations or agreements. This Agreement shall not be superseded by any provisions of the documents for construction and may be amended only by written instrument signed by both CUSTOMER and CTS. None of the provisions of this Agreement shall be modified, altered, changed or voided by any subsequent Purchase Order issued by CUSTOMER, which relates to the subject matter of this Agreement.

1.3 As used in this Agreement, the term "Work" means the construction and services required by the Contract Documents, whether completed or partially completed, and includes all other labor, materials, equipment and services provided or to be provided by CTS to fulfill CTS's obligations, as described in Attachment A and otherwise set forth in the Contract Documents. The Work may constitute the whole or a part of the Project. The Work specifically excludes certain design and construction, which are the subject of separate agreements between CUSTOMER and parties other than CTS.

1.4 The Project is the total construction of which the Work performed by CTS under this Agreement may be the whole or a part.

1.5 The Contract Documents consist of this Agreement, its attachments, exhibits, schedules, and addenda.

1.6 Installation Schedule means that schedule set out in Attachment B describing the Parties' intentions respecting the times by which the components or aspects of the Work therein set forth shall be installed and/or ready for acceptance or beneficial use by CUSTOMER.

ARTICLE 2

CTS'S RESPONSIBILITIES

2.1 CTS Services

2.1.1 CTS shall be responsible for construction of the Project.

2.1.2 CTS will assist in securing permits necessary for the Work. CUSTOMER shall pay such proper and legal fees to public officers and others as may be necessary to the due and faithful performance of the Work and which may arise incidental to the fulfilling of these specifications.

2.2 Responsibilities with Respect to the Work

2.2.1 CTS will provide construction supervision, inspection, labor, materials, tools, construction equipment and subcontracted items necessary for the execution and completion of the Work.

2.2.2 CTS shall keep the premises in an orderly fashion and free from unnecessary accumulation of waste materials or rubbish caused by its operations. If CTS damages property not needed for the Work, CTS shall repair the property to its pre-existing condition unless CUSTOMER directs otherwise. At the completion of the Work, CTS shall remove waste material supplied by CTS under this Agreement as well as all its tools, construction equipment, machinery and surplus material. CTS shall dispose of all waste materials or rubbish caused by its operations; provided, that unless otherwise

specifically agreed to in this Agreement, CTS shall not be responsible for disposal of toxic or hazardous materials removed from the facilities, such as fluorescent lights, potential polychlorinated biphenyl containing light ballasts and mercury-containing controls, but shall store those materials neatly at a location designated by CUSTOMER.

2.2.3 CTS shall give all notices and comply with all laws and ordinances legally enacted as of the date of execution of the Agreement governing the execution of the Work. Provided, however, that CTS shall not be responsible nor liable for the violation of any code, law or ordinance caused by CUSTOMER or existing in CUSTOMER's property prior to the commencement of the Work.

2.2.4 CTS shall comply with all applicable federal, state and municipal laws and regulations that regulate the health and safety of its workers while providing the Work, and shall take such measures as required by those laws and regulations to prevent injury and accidents to other persons on, about or adjacent to the site of the Work. It is understood and agreed, however, that CTS shall have no responsibility for elimination or abatement of health or safety hazards created or otherwise resulting from activities at the site of the Work carried on by persons not in a contractual relationship with CTS, including CUSTOMER, CUSTOMER's contractors or subcontractors, CUSTOMER's tenants or CUSTOMER's visitors. CUSTOMER agrees to cause its contractors, subcontractors and tenants to comply fully with all applicable federal, state and municipal laws and regulations governing health and safety and to comply with all reasonable requests and directions of CTS for the elimination or abatement of any such health or safety hazards at the site of the work.

2.3 Patent Indemnity

2.3.1 CTS shall, at its expense, defend or, at its option, settle any suit that may be instituted against CUSTOMER for alleged infringement of any United States patents related to the hardware manufactured and provided by CTS, provided that: 1. Such alleged infringement consists only in the use of such hardware by itself and not as part of, or in combination with, any other devices, parts or software not provided by CTS hereunder; 2. CUSTOMER gives CTS immediate notice in writing of any such suit and permits CTS, through counsel of its choice, to answer the charge of infringement and defend such suit; and 3. CUSTOMER gives CTS all needed information, assistance and authority, at CTS's expense, to enable CTS to defend such suit.

2.3.2 If such a suit has occurred, or in CTS's opinion is likely to occur, CTS may, at its election and expense: obtain for CUSTOMER the right to continue using such equipment; or replace, correct or modify it so that it is not infringing; or remove such equipment and grant CUSTOMER a credit therefore, as depreciated.

2.3.3 In the case of a final award of damages in any such suit, CTS will pay such award. CTS shall not, however, be responsible for any settlement made without its written consent.

2.3.4 This article states CTS's total liability and CUSTOMER's sole remedy for any actual or alleged infringement of any patent by the hardware manufactured and provided by CTS hereunder. In no event shall CTS be liable for any indirect, special or consequential damages resulting from any such actual or alleged infringement, except as set forth in this section 2.3.

2.4 Warranties and Completion

2.4.1 CTS warrants CUSTOMER good and clear title to all equipment and materials furnished to CUSTOMER pursuant to this Agreement free and clear of liens and encumbrances. CTS hereby warrants that all such equipment and materials shall be of good quality and shall be free from defects in materials and workmanship, including installation and setup, for a period of one (1) year from the date of beneficial use or substantial completion of the equipment or portion of the Work in question, provided that no repairs, substitutions, modifications, or additions have been made, except by CTS or with CTS's written permission, and provided that after delivery such equipment or materials have not been subjected by non-CTS personnel to accident, neglect, misuse, or use in violation of any instructions supplied by CTS. CTS's sole liability hereunder shall be to repair promptly or replace defective equipment or materials, at CTS's option and at CTS's expense. The limited warranty contained in this Section 2.4.1 shall constitute the exclusive remedy of CUSTOMER and the exclusive liability of CTS for any breach of any warranty related to the equipment and materials furnished by CTS pursuant to this Agreement.

2.4.2 In addition to the warranty set forth in Section 2.4.1 above, CTS shall, at CUSTOMER's request, assign to CUSTOMER any and all manufacturer's or installer's warranties for equipment or materials not manufactured by CTS and provided as part of the Work, to the extent that such third-party warranties are assignable and extend beyond the one (1) year limited warranty set forth in Section 2.4.1.

2.4.3 The warranties set forth herein are exclusive, and CTS expressly disclaims all other warranties, whether written or oral, implied or statutory, including but not limited to, any warranties of merchantability and fitness for a particular purpose, with respect to the equipment and materials provided hereunder. CTS shall not be liable for any special, indirect, incidental or consequential damages arising from, or relating to, this limited warranty or its breach.

2.4.4 CTS's warranty excludes remedy for damage or defect caused by abuse, modifications not executed by CTS, improper or insufficient maintenance, improper operation, or normal wear and tear and normal usage.

2.5 Hazardous Materials

2.5.1 CTS and its subcontractors shall not be required to handle, remove, come into contact with, dispose of, or otherwise work with hazardous materials existing on the project site at the date of this Agreement or resulting, either directly or indirectly, from any acts or omissions of CUSTOMER, its employees, agents or assigns, or any of its other contractors or subcontractors. "Hazardous materials" as used herein includes all hazardous or toxic substances or materials as may be so designated by federal, state or local governmental entities. "Hazardous materials" shall also include fungus and mold. If, during the performance of the Work, the presence of hazardous materials is discovered or reasonably suspected, CTS shall notify CUSTOMER of such discovery or suspicion and shall be permitted to immediately cease all work which requires contact with or exposure to such hazardous materials, until the CUSTOMER has made arrangements for the removal of the same. CTS shall be entitled to an extension of the Contract Time for ceasing work pursuant to this Section.

2.5.2 CUSTOMER shall indemnify, defend, and hold CTS and its respective officers, directors, employees, agents and subcontractors (collectively the "Indemnified Parties"), harmless from, against, and in respect of any and all rights, claims, demands, liabilities, obligations, orders, assessments, interest, penalties, fines, settlement payments, costs, expenses and damages, including, without limitation, reasonable legal fees and out-of-pocket expenses ("Damages") imposed upon or incurred by any Indemnified Party and that arise from claims asserted by third parties or by CUSTOMER concerning any Hazardous Materials; provided that the Damages are not the direct result of any act or omission of CTS or its agents.

2.5.3 Unless prior to the execution of this Agreement, CTS received written notification from CUSTOMER of the existence of Hazardous Materials on the site, and said notice included a description of the Hazardous Materials, and the quantity and location of the Hazardous Materials, CUSTOMER is hereby representing to CTS that CUSTOMER is not aware of any Hazardous Materials present at the site.

2.5.4 If the structure(s) where the Contract Work is to be performed was built before 1978, CUSTOMER understands that it may contain lead paint. CUSTOMER also understands that the only way to know whether lead paint is present is to have one or more paint samples in the work area tested. CUSTOMER authorizes those tests to be done by CTS and agrees to pay CTS for the costs of those tests, in addition to the Contract Price. Alternatively, as a condition of accepting this Contract, CUSTOMER agrees to provide CTS with documentation demonstrating, to CTS's reasonable satisfaction, that: (1) the areas where the Contract Work is to be performed has been tested and determined to be lead free by a certified risk assessor, certified lead inspector or certified renovator; (2) the areas where the Contract Work is to be performed is paint free; and/or (3) the areas where the Contract Work is to be performed were built after 1977.

ARTICLE 3

CUSTOMER'S RESPONSIBILITIES

3.1 CUSTOMER shall provide CTS full information regarding the requirements for the Work.

3.2 CUSTOMER shall designate a representative who shall be fully acquainted with the Work, and who has authority to approve changes in the scope of the Work and render decisions promptly.

3.3 CUSTOMER shall furnish to CTS all information regarding legal limitations, utility locations and other information reasonably pertinent to this Agreement, the Work and the Project.

3.4 CUSTOMER shall secure and pay for all necessary approvals, easements, assessments, permits and charges required for the construction, use or occupancy of permanent structures or for permanent changes in existing facilities, including charges for legal and auditing services.

3.5 If CUSTOMER becomes aware of any fault or defect in the Work, it shall give prompt written notice thereof to CTS and if such notice is not promptly given, CUSTOMER shall be responsible for any additional repair or remedial costs which could have been avoided if such notice had been promptly given.

3.6 The services and information required by the above paragraphs shall be furnished with reasonable promptness at CUSTOMER's expense and CTS shall be entitled to rely upon the accuracy and the completeness thereof.

3.7 Prior to the commencement of the Work and at such future times as CTS shall reasonably deem appropriate, CUSTOMER shall furnish evidence in a form satisfactory to CTS that sufficient funds are available and committed to pay for the Work. Unless such evidence is furnished, CTS is not required to commence or continue any Work. Further, if CUSTOMER does not provide such evidence, CTS may stop work upon fifteen (15) days notice to CUSTOMER. The failure of CTS to insist upon the providing of this evidence at any one time shall not be a waiver of CUSTOMER's obligation to make payments pursuant to this Agreement, nor shall it be a waiver of CTS's right to request or insist that such evidence be provided at a later date.

3.8 CUSTOMER shall comply with all applicable federal, state and municipal laws and regulations governing occupational health and safety in the areas where CTS will perform services and/or perform the Work.

CUSTOMER represents and warrants that, except as otherwise disclosed in this Agreement, in the areas where CTS will undertake Work or provide services, it is not aware of: (a) materials or substances classified as toxic or hazardous either (i) on or within the walls, floors, ceilings or other structural components, or (ii) otherwise located in the work area, including asbestos or presumed asbestos-containing materials, formaldehyde, containers or pipelines containing petroleum products or hazardous substances, etc.; (b) situations subject to special precautions or equipment required by federal, state or local health or safety regulations; or (c) unsafe working conditions. CUSTOMER shall notify CTS of any changes or updates that occur during the course of the Agreement. If any such materials, situations or conditions, whether disclosed or not, are in fact discovered by CTS or others and provide an unsafe condition for the performance of the Work or services, the discovery of the material, situation or condition shall constitute a cause beyond CTS's reasonable control and CTS shall have the right to cease or not commence the Work until the area has been made safe by CUSTOMER or CUSTOMER's representative, at CUSTOMER's expense.

To the fullest extent allowed by law, but without waiving any statutory, constitutional, or common law immunities or limitations or liability, customer shall indemnify and hold CTS harmless from and against any and all claims and costs of whatever nature, including but not limited to, consultants' and attorneys' fees, damages for bodily injury and property damage, fines, penalties, cleanup costs and costs associated with delay or work stoppage, that in any way results from or arises under the breach of the representations and warranties in this section, the existence of mold or a hazardous substance at a site, or the occurrence or existence of the situations or conditions described in this section, whether or not customer provides CTS advance notice of the existence or occurrence and regardless of when the hazardous substance or occurrence is discovered or occurs. This indemnification shall survive termination of this agreement for whatever reason. Nothing in this section shall be construed to require that customer indemnify and hold harmless CTS from claims and costs resulting from the negligent use by CTS of any hazardous substance brought to the site by CTS (and customer acknowledges that CTS may bring to the site lubricants or other materials that are routinely used in performing maintenance and that may be classified as hazardous).

3.9 In addition to the price set forth in Article 6 of this Agreement, CUSTOMER shall pay any present and future taxes or any other governmental charges now or hereafter imposed by existing or future laws with respect to the sale, transfer, use, ownership or possession of the Work provided hereunder, excluding taxes on CTS's net income.

3.10 CTS shall be entitled to rely on the accuracy of the information furnished by CUSTOMER. The CUSTOMER shall furnish information and services required of CUSTOMER by the Contract Documents with reasonable promptness.

ARTICLE 4

SUBCONTRACTS

4.1 At its exclusive option, CTS may subcontract some or all of the Work.

4.2 A Subcontractor is a person or entity who has a direct contract with CTS to provide work, labor and materials in connection with the Work. The term Subcontractor does NOT include any separate contractors employed by CUSTOMER or such separate contractors' subcontractors.

4.3 For the purposes of this Agreement, no contractual relationship shall exist between CUSTOMER and any Subcontractor. CTS shall be responsible for the management of its Subcontractors in their performance of their Work.

4.4 CUSTOMER shall not hire any of CTS's Subcontractors without the prior written approval of CTS.

ARTICLE 5

INSTALLATION AND ACCEPTANCE

5.1 The Work to be performed under this Agreement shall be commenced and substantially completed as set forth in the Installation Schedule attached hereto as Attachment B.

5.2 If CTS is delayed at any time in the progress of performing its obligations under this Agreement by any act of neglect of CUSTOMER or of any employee or agent of CUSTOMER or any contractor employed by CUSTOMER; or by changes ordered or requested by CUSTOMER in the Work performed pursuant to this Agreement; or by labor disputes, fire, unusual delay in transportation or deliveries, adverse weather conditions or other events or occurrences which could not be reasonably anticipated; or unavoidable casualties; or any other problem beyond CTS's reasonable control (an "Excusable Delay"), then the time for performance of the obligations affected by such Excusable Delay shall be extended by the period of any delay actually incurred as a result thereof. If any delay, or cumulative delays, within CUSTOMER's control, extends beyond ten (10) days, CUSTOMER shall reimburse CTS for all additional costs resulting therefrom.

5.3 CTS shall provide Delivery and Acceptance Certificates in a form acceptable to CUSTOMER and CTS (the "Delivery and Acceptance Certificates") for the Work provided pursuant to the Schedule identified in Attachment F. Upon receipt of each Delivery and Acceptance Certificate, CUSTOMER shall promptly inspect the Work performed by CTS identified therein and execute each such Delivery and Acceptance Certificate as soon as reasonably possible, but in no event later than ten (10) days after delivery of the same by CTS, unless CUSTOMER provides CTS with a written statement identifying specific material performance deficiencies that it wishes CTS to correct. CTS will use reasonably diligent efforts to correct all such material deficiencies and will give written notice to CUSTOMER when all such items have been corrected. The Parties intend that a final Delivery and Acceptance Certificate will be executed for the Work as soon as all Work is installed and operating. Execution and delivery by CUSTOMER of such final Delivery and Acceptance Certificate with respect to the Work shall constitute "Final Acceptance" of such Work performed by CTS pursuant to the Installation Schedule.

ARTICLE 6

PRICE AND PAYMENT

6.1 Price

6.1.1 The price for the Work is five hundred sixty-four thousand and four hundred fifty Dollars (\$564,450), subject to the adjustments set forth in Articles 5 and 7.

6.1.2 The price is based upon laws, codes and regulations in existence as of the date this Agreement is executed. Any changes in or to applicable laws, codes and regulations affecting the cost of the Work shall be the responsibility of CUSTOMER and shall entitle CTS to an equitable adjustment in the price and schedule.

6.1.3 The price will be modified for delays caused by CUSTOMER and for Changes in the Work, all pursuant to Article 7.

6.1.4 The license fees for all licensed software are included in the price to be paid by CUSTOMER as identified in this Article 6.

6.1.5 If, at any time, CUSTOMER requests overtime work which requires overtime or premium pay, CTS shall be entitled to add such premium or overtime pay to the Contract Price, plus CTS's overhead and profit.

6.1.6 The Contract Price does not include the items of work specifically excluded in Attachment A. If CUSTOMER requests CTS to perform any of the work expressly excluded in said Attachment, the cost for this additional work, plus CTS's overhead and profit, shall be added to the Contract Price.

6.2 Payment

6.2.1 Upon execution of this Agreement, CUSTOMER shall pay or cause to be paid to CTS the full price for the Work, in accordance with the Payment Schedule, Attachment C. Payment shall be made net thirty (30) days of invoice date.

6.2.2 Payments due and unpaid shall bear interest from the date payment is due at the rate of 1 ½% per month, compounded monthly. In the event that Customer failed to pay CTS any sums due, Customer shall pay CTS all attorney's fees incurred by CTS in collecting amounts owed to CTS under this Agreement. If a progress payment is not paid by the due date, CTS reserves the right (without further notice) to immediately stop work until the progress payment then due is made, increased by the amount of CTS' costs of shutdown, delay and startup and, in such event, CTS will not be liable or responsible for any damages, costs or delays whatsoever due to such work stoppage. CTS reserves the right (without further notice) to terminate this Agreement altogether if work is stopped for thirty (30) or more days (whether or not consecutive days) because of a failure to make progress payments, and, in such event, also reserves the right to recover payment for all work executed and losses from stoppage of the work including reasonable overhead and profit.

ARTICLE 7

CHANGES IN THE PROJECT

7.1 A Change Order is a written order signed by CUSTOMER and CTS authorizing a change in the Work or adjustment in the price, or a change to the Installation Schedule described in Attachment B. Each Change Order shall describe the change in the work, the amount of adjustment, if any, to the Contract Price, and the extent of any adjustment to the completion date.

7.2 CUSTOMER may request CTS to submit proposals for changes in the Work. Unless otherwise specifically agreed to in writing by both parties, if CTS submits a proposal pursuant to such request but CUSTOMER chooses not to proceed, CUSTOMER shall issue a Change Order to reimburse CTS for any and all costs incurred in preparing the proposal.

7.3 Claims for Concealed or Unknown Conditions

The Contract Price has been based on normal site conditions, without allowance for any additional work that might be caused by unanticipated site conditions. If conditions are encountered at the site that are (1) subsurface or otherwise concealed physical conditions which differ materially from those indicated in the Contract Documents, or (2) unknown physical conditions of an unusual nature, which differ materially from those ordinarily found to exist and generally recognized as inherent in construction activities of the character provided for in the Contract Documents, then notice by the observing party shall be given to the other party promptly before conditions are disturbed and in no event later than

twenty-one (21) days after first observance of the conditions, and, if appropriate, an equitable adjustment to the Contract Price and Installation Schedule shall be made by a Change Order. Said adjustment in Contract Price shall include CTS's overhead and profit. If agreement cannot be reached by the Parties, the party seeking an adjustment in the Price or Installation Schedule may assert a claim in accordance with Paragraph 7.4.

7.4 If CTS wishes to make a claim for an increase in the Contract Price or an extension in the Installation Schedule it shall give CUSTOMER written notice thereof within a reasonable time after the occurrence of the event giving rise to such claim. This notice shall be given by CTS before proceeding to execute the Work, except in an emergency endangering life or property, in which case CTS shall have the authority to act, in its discretion, to prevent threatened damage, injury or loss. Claims arising from delay shall be made within a reasonable time after the delay. Increases based upon design and estimating costs with respect to possible changes requested by CUSTOMER shall be made within a reasonable time after the decision is made not to proceed with the change. No such claim shall be valid unless so made. If CUSTOMER and CTS cannot agree on the amount of the adjustment in the Price, or the Installation Schedule, it shall be determined pursuant to the provisions of Article 12. Any change in the Price or the Installation Schedule resulting from such claim shall be authorized by Change Order.

7.5 Emergencies

In any emergency affecting the safety of persons or property, CTS shall act, at its discretion, to prevent threatened damage, injury or loss. Any increase in the Price or extension of time claimed by CTS on account of emergency work shall be determined as provided in Section 7.4.

7.6 Minor Changes

CTS shall, without CUSTOMER's approval, have the authority to make minor changes in the Work so long as they do not result in a material alteration or modification or cause an adjustment to the Contract Price or an extension of the Contract Time.

ARTICLE 8

INSURANCE, INDEMNITY, WAIVER OF SUBROGATION, AND LIMITATION OF LIABILITY

8.1 Indemnity

8.1.1 CTS agrees to indemnify and hold CUSTOMER, and CUSTOMER's consultants, agents and employees harmless from all claims for bodily injury and property damages [other than the Work itself and other property insured under Paragraph 8.4] to the extent such claims result from or arise under CTS's negligent actions or willful misconduct in its performance of the Work, nothing in this article shall be construed or understood to alter the limitations of liability contained in this article, article 2, or the indemnification contained in section 3.8. Except as otherwise provided herein, CTS's obligation, if any, to indemnify the CUSTOMER does not extend to losses sustained in whole or in part as a result of the CUSTOMER's (or its agent's) acts or omissions.

8.1.2 CUSTOMER shall indemnify and hold harmless CTS and CTS's consultants, agents and employees from and against all claims, damages, losses and expenses, including but not limited to attorneys' fees, arising out of, or resulting from, any act or omission of CUSTOMER or CUSTOMER's contractors, consultants, agents or employees.

8.1.3 CUSTOMER shall require any other contractor who may have a contract on this project with CUSTOMER to perform work in the areas where Work will be performed under this Agreement to agree to indemnify CUSTOMER and CTS and hold them harmless from all claims for bodily injury and property damage [other than property insured under Paragraph 8.4] that may arise from that contractor's operations. Such provisions shall be in a form satisfactory to CTS.

8.2 Contractor's Liability Insurance

8.2.1 CTS shall purchase and maintain such insurance as will protect it from claims that may arise out of or result from CTS's operations under this Agreement.

8.2.2 The Commercial General Liability Insurance shall include premises-operations (including explosion, collapse and underground coverage), elevators, independent contractors, completed operations, and blanket contractual liability on all written contracts, all including broad form property damage coverage.

8.2.3 CTS's Commercial General and Automobile Liability Insurance, as required by Subparagraphs 8.2.1 and 8.2.2, shall be written for not less than limits of liability as follows:

- (a) **Commercial General Liability**
 - Combined Single Limit
 - \$ 1,000,000 Each Occurrence

 - \$ 2,000,000 Product & Completed Operations
 - Aggregate

 - \$ 2,000,000 General Aggregate
 - Other Than Products & Completed Operations

- (b) **Commercial Automobile Liability** Combined Single Limit
 - \$ 1,000,000 Each Occurrence

8.2.4 CTS shall maintain at all times during the performance of the Work and Services hereunder, Workman's Compensation Insurance in accordance with the laws of the State in which the Work is performed.

8.3. CUSTOMER's Liability Insurance

8.3.1 CUSTOMER shall be responsible for purchasing and maintaining its own liability insurance and, at its option, may purchase and maintain such insurance as will protect it against claims that may arise from operations under this Agreement.

8.4 Insurance to Protect Project

8.4.1 CUSTOMER shall purchase and maintain all risk full cost replacement property insurance in a form acceptable to CTS for the length of time to complete the Project. This insurance shall include as named additional insureds CTS and CTS's Subcontractors and Sub-subcontractors and shall include, at a minimum, coverage for fire, windstorm, flood, earthquake, theft, vandalism, malicious mischief, transit, collapse, testing, and damage resulting from defective design, workmanship, or material. CUSTOMER will increase limits of coverage, if necessary, to reflect estimated replacement costs. CUSTOMER will be responsible for any co-insurance penalties or deductibles. If the Work covers an addition to or is adjacent to an existing building, CTS and its Subcontractors and Sub-subcontractors shall be named additional insureds under CUSTOMER's Property Insurance covering such building and its contents.

8.4.1.1 If CUSTOMER finds it necessary to occupy or use a portion or portions of the Facilities prior to Substantial Completion thereof, such occupancy shall not commence prior to a time mutually agreed to by CUSTOMER and CTS and to which the insurance company or companies providing the property insurance have consented by endorsement to the policy or policies. This insurance shall not be canceled or lapsed on account of such partial occupancy. Consent of CTS and of the insurance company or companies to such occupancy or use shall not be unreasonably withheld.

8.4.2 CUSTOMER shall purchase and maintain such insurance as will protect CUSTOMER and CTS against loss of use of CUSTOMER's property due to those perils insured pursuant to Subparagraph 8.4.1. Such policy will provide coverage for expenses of expediting materials, continuing overhead of CUSTOMER and CTS, necessary labor expense including overtime, loss of income by CUSTOMER and other determined exposures. Exposures of CUSTOMER and CTS shall be determined by mutual agreement and separate limits of coverage fixed for each item.

8.4.3 CUSTOMER shall provide Certificate(s) of Insurance to CTS before work on the Project begins. All insurance coverage(s) must be with a carrier rated A or better by one of the National Insurance Rating Agencies such as A.M. Best. CTS will be given sixty (60) days notice of cancellation, non-renewal, or any endorsements restricting or reducing coverage.

8.5 Property Insurance Loss Adjustment

8.5.1 Any insured loss shall be adjusted with CUSTOMER and CTS and made payable to CUSTOMER and CTS as trustees for the insureds, as their interests may appear, subject to any applicable mortgagee clause.

8.5.2 Upon the occurrence of an insured loss, monies received will be deposited in a separate account and the trustees shall make distribution in accordance with the agreement of the parties in interest, or in the absence of such agreement, in accordance with an arbitration award pursuant to Article 12. If the trustees are unable to agree between themselves on the settlement of the loss, such dispute shall also be submitted to arbitration pursuant to Article 12.

8.6 Waiver of Subrogation

8.6.1 CUSTOMER and CTS waive all rights against each other, Architects and Engineers, Subcontractors and Sub-subcontractors for damages caused by perils covered by insurance provided under Paragraph 8.4, except such rights as they may have to the proceeds of such insurance held by CUSTOMER and CTS as trustees. CTS may require similar waivers from all Subcontractors and Sub-subcontractors.

8.6.2 CUSTOMER and CTS waive all rights against each other, Architects and Engineers, Subcontractor and Sub-subcontractors for loss or damage to any equipment used in connection with the Project, which loss is covered by any property insurance. CTS may require similar waivers from all Subcontractors and Sub-subcontractors.

8.6.3 CUSTOMER waives subrogation against CTS, Subcontractors and Sub-subcontractors on all property and consequential loss policies carried by CUSTOMER on adjacent properties and under property and consequential loss policies purchased for the Project after its completion.

8.6.4 If the policies of insurance referred to in this Paragraph 8.6 require an endorsement to provide for continued coverage where there is a waiver of subrogation, the owners of such policies will cause them to be so endorsed.

8.7 Limitation of Liability

8.7.1 In no event shall CTS be liable for any special, incidental, indirect, speculative, remote, or consequential damages arising from, relating to, or connected with the work, equipment, materials, or any goods or services provided hereunder. The CUSTOMER waives claims against CTS for consequential damages arising out of or relating to this Agreement. This waiver includes damages incurred by CUSTOMER for rental expenses, for losses of use, income, profit, financing, business and reputation, and for loss of management or employee productivity or of the services of such persons.

ARTICLE 9

TERMINATION OF THE AGREEMENT

9.1 If CTS defaults in, or fails or neglects to carry forward the Work in accordance with this Agreement, CUSTOMER may provide notice in writing of its intention to terminate this Agreement to CTS. If CTS, following receipt of such written notice, neglects to cure or correct the identified deficiencies within thirty (30) business days, CUSTOMER may provide a second written notice. If CTS has not, within thirty (30) business days after receipt of such notice, acted to remedy and make good such deficiencies, CUSTOMER may terminate this Agreement and take possession of the site together with all materials thereon, and move to complete the Work itself expeditiously. If the unpaid balance of the contract sum exceeds the expense of finishing the Work, the excess shall be paid to CTS, but if the expense exceeds the unpaid balance, CTS shall pay the difference to CUSTOMER.

9.2 If CUSTOMER fails to make payments as they become due, or otherwise defaults or breaches its obligations under this Agreement, CTS may give written notice to CUSTOMER of CTS's intention to terminate this Agreement. If, within seven (7) days following receipt of such notice, CUSTOMER fails to make the payments then due, or otherwise fails to cure or perform its obligations, CTS may, by written notice to CUSTOMER, terminate this Agreement and

recover from CUSTOMER payment for Work executed and for losses sustained for materials, tools, construction equipment and machinery, including but not limited to, reasonable overhead, profit and applicable damages.

ARTICLE 10

ASSIGNMENT

10.1 Neither party to the Agreement shall assign this Agreement or sublet it as a whole without the written consent of the other party. Such consent shall not be reasonably withheld, except that CTS may assign to another party the right to receive payments due under this Agreement. CTS may enter into subcontracts for the Work without obtaining CUSTOMER's consent.

ARTICLE 11

MISCELLANEOUS PROVISIONS

11.1 The Table of Contents and headings in this Agreement are for information and convenience only and do not modify the obligations of this Agreement.

11.2 Confidentiality. As used herein, the term "CONFIDENTIAL INFORMATION" shall mean any information in readable form or in machine readable form, including software supplied to CUSTOMER by CTS that has been identified or labeled as "Confidential" and/or "Proprietary" or with words of similar import. CONFIDENTIAL INFORMATION shall also mean any information that is disclosed orally and is designated as "Confidential" and/or "Proprietary" or with words of similar import at the time of disclosure and is reduced to writing, marked as "Confidential" and/or "Proprietary" or with words of similar import, and supplied to the receiving party within ten (10) days of disclosure.

All rights in and to CONFIDENTIAL INFORMATION and to any proprietary and/or novel features contained in CONFIDENTIAL INFORMATION disclosed are reserved by the disclosing party; and the party receiving such disclosure will not use the CONFIDENTIAL INFORMATION for any purpose except in the performance of this Agreement and will not disclose any of the CONFIDENTIAL INFORMATION to benefit itself or to damage the disclosing party. This prohibition includes any business information (strategic plans, etc.) that may become known to either party.

Each party shall, upon request of the other party or upon completion or earlier termination of this Agreement, return the other party's CONFIDENTIAL INFORMATION and all copies thereof.

Notwithstanding the foregoing provisions, neither party shall be liable for any disclosure or use of information disclosed or communicated by the other party if the information:

- (a) is publicly available at the time of disclosure or later becomes publicly available other than through breach of this Agreement; or
- (b) is known to the receiving party at the time of disclosure; or
- (c) is subsequently rightfully obtained from a third party on an unrestricted basis;
- (d) is approved for release in writing by an authorized representative of the disclosing party; or
- (e) is required to be disclosed by law.

The obligation of this Article shall survive any expiration, cancellation or termination of this Agreement.

11.3 If any provision is held illegal, invalid or unenforceable, the remaining provisions of this Agreement shall be construed and interpreted to achieve the purposes of the Parties.

11.4 Risk of loss for all equipment and materials provided by CTS hereunder shall transfer to CUSTOMER upon delivery to CUSTOMER's Facilities from CTS or its Subcontractor and title shall pass upon final acceptance or final payment by CUSTOMER to CTS, whichever occurs later.

11.5 Final notice or other communications required or permitted hereunder shall be sufficiently given if personally delivered to the person specified below, or if sent by registered or certified mail, return receipt requested, postage prepaid, addressed as follows:

To CTS:

CTS

Attention: Robert Bennett
15933 Clayton Rd., Suite 110
St. Louis, MO 63011

To CUSTOMER:

Village of Bayside
Attention: Andy Pedersen
9075 North Regent Road
Bayside, WI 53217

11.6 Waiver. CTS's failure to insist upon the performance or fulfillment of any of CUSTOMER's obligations under this Agreement shall not be deemed or construed as a waiver or relinquishment of the future performance of any such right or obligation hereunder.

11.7 If any provision of this Agreement or the application thereof to any circumstances shall be held to be invalid or unenforceable, then the remaining provisions of this Agreement or the application thereof to other circumstances shall not be affected hereby and shall be valid and enforceable to the fullest extent permitted by law.

11.8 Performance/Payment Bond. CTS shall furnish a performance bond and payment bond covering the construction of the work in an amount equal to the contract price prior to commencement of work in a form acceptable to CUSTOMER.

11.9 This bond covers only the performance and payment exposure associated with the performance of the construction portion of the work. The energy savings, additional savings, guaranteed savings, savings shortfalls are not under any circumstances covered under this bond or an obligation that the surety is responsible for.

11.10 Ambiguities. The parties have each had the opportunity to review and negotiate the terms of this Agreement, and any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not apply in the interpretation of this Agreement.

11.11 Headings. The section headings contained herein are intended for convenience and reference only, and are not a part of this Agreement.

11.12 Authority to Enter into this Contract. The persons signing the Agreement on behalf of the parties are authorized to execute and accept contracts of this nature.

11.13 CUSTOMER Representations. To the extent applicable, the CUSTOMER warrants that it has the necessary power and authority to enter into this Agreement and this Agreement has been duly authorized by its duly elected representatives. This Agreement is a legal, valid and binding obligation of the CUSTOMER.

ARTICLE 12

LIMIT OF LIABILITY – FIRE AND/OR SECURITY SYSTEMS

12.1 The parties agree that CTS is not an insurer; that the fire and/or security system and/or Service purchased herein is designed only to reduce the risk of loss; that CUSTOMER chose such system and/or Service from several levels of protection offered by CTS; that CTS will not be held liable for any loss, whether in tort or contract, which may arise from the failure of the system and/or Service; and that customer will indemnify, defend and save CTS harmless from any and all loss, claims, actions, causes of actions or expense, including attorneys' fees, arising from the actual or alleged

malfunction or nonfunction of the system and/or service. The parties further agree that this Agreement shall not confer any rights on the part of any person or entity not a party hereto, whether as a third-party beneficiary or otherwise.

Because it is extremely difficult to assess actual damages arising from the failure of a system and/or service, the parties agree that if any liability is imposed on CTS for damages or personal injury to either customer or any third party, such liability shall be limited to an aggregate amount not to exceed the value of the system installed. This sum shall be paid either as (i) liquidated damages and not as a penalty, or (ii) a limitation of liability agreed upon by the parties. No suit or action shall be brought against CTS more than one (1) year after the accrual of the cause of action thereof.

ARTICLE 13
**ALLOCATION OF SECTION 179D DEDUCTION
TO DESIGNER**

13.1 CUSTOMER acknowledges and represents that the project site where CTS's Work is to be performed and all building and improvements located on the same are "government-owned buildings" as CUSTOMER is a political subdivision and CUSTOMER owns said property, building and other improvements where the Work is to be performed. CUSTOMER hereby allocates to CTS any and all Section 179D deductions for the Work. CUSTOMER further acknowledges that CTS is the entity that has created and is primarily responsible for the technical specifications for installation of energy efficient work at CUSTOMER's commercial building property, as described herein. CUSTOMER agrees to complete and execute the "Form for Allocation of Section 179D Deduction", which is attached hereto as Schedule G and incorporated herein by reference. CUSTOMER also agrees to participate in any analysis, inspection and/or certification required by statute or otherwise deemed necessary by CTS to ensure that CTS receives the Section 179D deduction.

ARTICLE 14
SUBSEQUENT PHASES OF WORK

14.1 Additions and modifications to this Agreement may be made upon the mutual agreement of both parties in writing. The parties contemplate that such modifications may include but are not limited to the installation of additional improvement measures, energy conservation measures, facility improvement measures and operational efficiency improvements or furnishing of additional services within the identified facilities, as well as other facilities owned and operated by the Customer.

If the Work is divided into phases or individual projects for which individual prices have been negotiated, then separate Commencement Dates shall apply to each phase or individual project. These projects, modifications, and modifications to the original scope of Work or Services and may be included as addendums to the Master Agreement.

APPROVALS:

The parties hereby execute this Agreement as of the date first set forth herein by the signatures of their duly authorized representatives:

Control Technology & Solutions

By _____

Name _____

Title _____

Date _____

Village of Bayside

By _____

Name _____

Title _____

Date _____

ATTACHMENT A

SCOPE OF WORK

CTS has completed the initial design services and solicited pricing from contracting trades for the projects included within the Scope of Work below.

CTS will provide final AS-Built drawings and facilitate all necessary permits. CTS will pursue grants associated with the scope of work below on behalf of the Village.

The Scope of Work will be installed in a neat and workmanlike manner in accordance with local codes

General Requirements:

CTS will meet the Village's intention to have a complete turnkey installation. The bond provided for the construction of the project only covers the performance of materials and workmanship for the completion of said construction work, not the energy guarantee. As-built drawings and Operation & Maintenance (O & M) manuals will be prepared and submitted before final payment. CTS will provide Owner Training on systems installed.

Village Responsibilities:

- Staff notifications regarding workers in the areas during normal hours, no heating or cooling in areas of work at different times.
- Assisting with movement of furniture, etc. in areas of workers
- Providing worker access (keys, badges, etc)

Rooftop Unit Upgrade

Scope of Services to include the following:

Rooftop Units (RTU-1 & RTU-2):

- Replace RTU-1 and 2 and with new Variable Air Volume (VAV) RTUs, complete with economizer/power exhaust and Carrier Humidi-Mizer package (or equivalent) for improved space humidity control.
- RTU -1 and RTU-2 are currently equipped with electric heat. The new units shall be equipped with gas heat. Route a gas line to the new units by tapping off the existing gas line that serves RTU-4 and RTU-5. Verify that the existing gas header has sufficient capacity for the additional gas load.
- For RTU-2, which is configured as a Variable Volume & Temperature (VVT) system, remove the air bypass damper and actuator located beneath the unit. Cap both sides of the remaining duct with a sheet metal cover and caulk to minimize air leakage.
- Existing zone dampers and hot water booster coils are to remain. Existing booster coil control valves are to remain.
- RTU 1 will have an EER of 10.0, RTU -2 will have an EER of 12.0
- The zone box controllers will be replaced with new.
- Balance the air flow through the new air handlers, and through the distribution system
- A custom curb adapter will be provided for RTU-1 to allow for proper maintenance access to the unit.
- Provide start-up report of test and balancing with manufacturer's representative.

RTU-3:

- Replace RTU-3 with new Single Zone VAV RTU complete with economizer/power exhaust and Carrier Humidi-Mizer package (or equivalent) for improved space humidity control.
- RTU-3 is currently equipped with electric heat. The new unit shall be equipped with gas heat. Route a gas line to

the new unit by tapping off the existing gas header that serves RTU-4 and RTU-5. Verify that the gas header has sufficient capacity for the additional gas load.

- Balance the air flow through the new air handlers, and through the distribution system.
- Provide start-up report of test and balancing with manufacturer's representative.

Rooftop Units (RTU-4 & RTU-5) Controls and Balancing:

- RTU-4 & RTU-5 will remain.
- The zone damper controllers shall be replaced with a new.
- Balance the air flow through the new air handlers, and through the distribution system.
- Provide start-up report of test and balancing with manufacturer's representative.

Hot Water Boiler Upgrade

Scope of Services to include the following:

- Demo and remove existing hot water heating boilers and associated boiler circulating pumps. The secondary building heating hot water pumps are to remain. Existing expansion tank to remain. Remove existing flues from the boilers to the stack. Remove existing hot water piping to the extent needed to accommodate the new boilers.
- Furnish and install two (2) fully condensing high efficiency boilers to match existing boiler heating capacity. Connect new hot water heating piping to new boiler plant heating pump and piping system. The new boilers will have an average efficiency of 92%.
- Mount the new boilers on the existing concrete housekeeping pad
- Boilers shall be provided with BACnet interface for connection to new Building Automation System (BAS).
- Make the necessary piping changes to accommodate the new boiler plant. All piping that is installed and any piping that has had the insulation removed will be re-insulated.
- Combustion air inlet shall remain as is with the replacement of the actuator and Outside Air (OA) linkage assemblies and tied into the BAS system for proper operation. Flue gas outlets shall be routed as recommended. Evaluate existing natural gas pressure provide the manufacturer's recommended pressure to the new boilers.
- Replace two (2) existing 2-way booster heating coil valves with 3-way valves to maintain minimum building pump flow.
- Provide and install emergency boiler gas shutoff.
- Provide start-up and test and balancing with manufacturer's representative.
- Replace the existing secondary pumps in the boiler room with new inline pumps to match existing.
- Provide new inline pumps with built in Variable Frequency Drive (VFD).

Temperature Controls System Upgrade

In conjunction with the HVAC upgrade project, CTS will upgrade the existing temperature control system with a new Tridium Direct Digital Control (DDC) system. This non-proprietary Tridium Direct Digital Control (DDC) system shall include the necessary equipment, controllers, graphics, alarms network connectivity and strategies to provide the Village with the optimum temperature control capabilities along with the latest energy savings control strategies that can be applied to the existing systems. This system will come with a new display that will be located in the Village hall for access to the system. In addition, the system will be accessible remotely from any device that has internet capability for review, schedule changes, and troubleshooting.

The Temperature Controls Scope of Services to include the following:

New VAV Rooftop Units (Qty=3):

New RTU's will be provided with new factory mounted and wired Direct Digital controller (DDC) along with BACnet integration. The new discharge air temperature sensor and new current donut for fan status will also be factory mounted. Connect to the new outside air damper actuator. Provide and install new space temperature sensor for RTU-3 only. Connect new communications bus to and from new DDC controller. CTS will provide and install new duct static pressure sensors on RTU-1 & 2.

Existing VAV Boxes (Qty=17):

Install new DDC controller onto existing VAV box cabinet. Install new space temperature sensor. Existing wire between existing VAV box and space temperature sensor location to be reused. Install new discharge air temperature sensor. Install new 24vac from new transformer mounted at unit. Connect new communications bus to and from new DDC controller.

Existing Zone Dampers (Qty=13):

Install new DDC controller onto existing VVT box cabinet. Install new space temperature sensor. Existing wire between existing VAV box and space temperature sensor location to be reused. Install new discharge air temperature sensor. Install new 24vac from new transformer mounted at unit. Connect new communications bus to and from new DDC controller.

Existing Fan Coil Units (Qty=1):

Remove the existing FCU controllers, mark and disconnect existing wiring, and install new DDC controller. Install new discharge air temp sensor. Install new space temp sensor in location of existing space temp sensor. Existing wiring to be reused. Connect new communications bus to and from new DDC controller.

Boiler Plant:

Mount new panel enclosure in boiler room. Install new controller and I/O module in new enclosure. Pull 120VAC from nearest breaker panel to new controller. Install and wire new stepdown transformer inside of new panel enclosure. Install and wire new well temp sensors(Qty=4). Install and wire new relay and current donut for loop pumps and boiler primary pumps(Qty=4). Install and wire new boiler system enable relay(Qty=2). Pull new communications bus from Jace to new boiler system control panel. Pull new communications bus between new boilers(Qty=2). Install and wire new loop pump VFDs. VFDs provided by CTS. Install and wire new hot water differential pressure transmitter 2/3 downstream of the boilers.

Training and Systems Support Provisions for the Tridium Building Automation System:

As a part of this contract CTS has included a three (3) year Remote System Support program for the Tridium Building Automation System at no additional cost to the Customer. This will assure that the new controls are operating at optimum performance and are maintaining a quality environment for the occupants. These support services are provided to insure that:

1. Employees become comfortable operating the new systems
2. Operations are monitored so that the energy savings projected with the new system become a reality
3. Retraining is accomplished as may be required for current or new employees
4. Technical assistance is available as needed which establishes a routine communications comfort level between your employees and the CTS support services personnel
5. Customer's specified HVAC service contractor is trained in the use of the system

The support services include:

1. Maintaining Monitoring Internet Interfaces: This enables remote operation of the new automation system and allows CTS software specialists to monitor operations to assure all parts of the system are operating properly.
2. Tuning Software Programs as Required: Remote support of the operating software in the system often needs initial "tuning" as we pass through the seasons.
3. Backup Up the System: CTS will maintain a copy of the currently configured software which will be held off site and in the CTS office.
4. Training of Personnel: Our help desk is available for your operating staff as required until they are comfortable with the system. This also includes training for new employees.

5. Training of HVAC Contractor: Training the customer's specified HVAC service contractor in the use of the system for troubleshooting is included in this contract.
6. Operation Monitoring for Energy Savings: The software discipline in your new system is designed to provide a good environment as well as achieve energy cost savings. Although these efforts usually work in harmony, they can occasionally work at odds with each other. CTS will remotely monitor your operating program to uncover changes that may have been made that could frustrate these objectives and communicate corrective recommendations to you.

ATTACHMENT B

INSTALLATION SCHEDULE

CTS will provide to the Village of Bayside a Construction Implementation Schedule. The Project Team will mobilize in Summer 2019. Mobilization and installation of projects are not to be interruptive to the Village activities.

Project completion date is contingent upon many factors including but not limited to:

- Timely decisions on the part of the Village
- Timely delivery schedules
- Season change over from cooling to heating season

A detailed project schedule will be completed by the CTS Project Manager in collaboration with the Village.

ATTACHMENT C

PAYMENT SCHEDULE

1. The following is the payment schedule for the project.

Construction of the Project

The project shall be invoiced on a monthly basis for the work completed and equipment ordered for the project. These progress invoices shall be submitted on the last day of each month. All invoices shall be billed as net thirty (30) days.

A mobilization fee will be due upon contract execution for 10% of the contract price.

ATTACHMENT D
ENERGY GUARANTEE

1. DEFINITIONS

When used in this Agreement, the following capitalized words shall have the meanings ascribed to them below:

"Baseline Period" is the period of time which defines the Baseline Usage and is representative of the facilities' operations, consumption, and usage that is used as the benchmark for determining cost avoidance.

"Baseline Usage or Demand" the calculated or measured energy usage (demand) by a piece of equipment or a site prior to the implementation of the ECMs. Baseline physical conditions, such as equipment counts, nameplate date, and control strategies, will typically be determined through surveys, inspections, and/or metering at the site.

"Energy and Operational Cost avoidance Guarantee Practices" are those practices identified in Attachment E, intended to achieve avoided costs in energy and/or operating expenses.

"Energy Costs" may include the cost of electricity and fuels to operate HVAC equipment, facility mechanical and lighting systems, and energy management systems, and the cost of water and sewer usage, as applicable.

"ECM" the Energy Conservation Measure (ECM) is the installation of equipment or systems, or modification of equipment or systems as described in Attachment A.

"Facilities" shall mean those buildings where the energy and operational cost savings will be realized.

"F.E.M.P." shall mean the Federal Energy Management Program of the U.S. Department of Energy and its Measurement and Verification Guidelines for Federal Energy Projects (DOE/GO-10096-248, February 1996, or later versions). The F.E.M.P. guidelines classify measurement and verification approaches as Option A, Option B, Option C, and Option D. The F.E.M.P. guidelines is based on the International Performance Measurement and Verification Protocol (I.P.M.V.P.) and was written to be fully consistent with it. It is intended to be used by Federal procurement teams consisting of contracting and technical specialists. The focus of F.E.M.P. guidelines is on choosing the M&V option and method most appropriate for specific projects.

"Financing Document" refers to that document executed between CUSTOMER and a third-party financing entity providing for payments from CUSTOMER third-party financing entity.

"Final Project Acceptance" refers to the CUSTOMER acceptance of the installation of the ECMs as described in Attachment A.

"First Guarantee Year" is defined as the period beginning on the first (1st) day of the month following the date of Final Retrofit Acceptance of the Work installed and ending on the day prior to the first (1st) anniversary thereof.

"Guarantee Period" is defined as the period beginning on the first (1st) day of the First Guarantee Year and ending on the last day of the final Guarantee Year.

"Guarantee Year" is defined as the First Guarantee Year and each of the successive twelve (12) month periods commencing on the anniversary of the commencement of the First Guarantee Year throughout the Term of this Agreement.

"Guaranteed Savings" is defined as the amount of avoided Energy and Operational Costs necessary to pay for the cost of the Work incurred by CUSTOMER in each Guarantee Year (as identified in Section 3.1 hereof).

"I.P.M.V.P." International Performance Measurement and Verification Protocol (July 1997, or later version) provides an overview of current best practice techniques available for measurement and verification of performance contracts. This

document is the basis for the F.E.M.P. protocol and is fully consistent with it. The techniques are classified as Option A, Option B, Option C, and Option D.

"Measurement and Verification Plan" (M&V Plan) is defined as the plan providing details on how the Guarantee Savings will be verified.

"Operational Costs" shall include the cost of operating and maintaining the facilities, such as, but not limited to, the cost of inside and outside labor to repair and maintain Covered Systems and Equipment, the cost of custodial supplies, the cost of replacement parts, the cost of deferred maintenance, the cost of lamp and ballast disposal, and the cost of new capital equipment.

"Option A" is a verification approach that is designed for projects in which the potential to perform needs to be verified, but the actual performance can be stipulated based on the results of the "potential to perform and generate savings" verification and engineering calculations. Option A involves procedures for verifying that:

- Baseline conditions have been properly defined; and
- The equipment and/or systems that were contracted to be installed have been installed; and
- The installed equipment components or systems meet the specifications of the contract in terms of quantity, quality, and rating; and
- The installed equipment is operating and performing in accordance with the specifications in the contract and meeting all functional tests; and
- The installed equipment components or systems *continue, during the term of the contract*, to meet the specifications of the contract in terms of quantity, quality and rating, and operation and functional performance.

"Option B" is for projects in which the potential to perform and generate Savings needs to be verified; and actual performance during the term of the contract needs to be measured (verified). Option B involves procedures for verifying the same items as Option A plus verifying actual achieved energy savings during the term of the contract. Performance verification techniques involve engineering calculations with metering and monitoring.

"Option C" is also for projects in which the potential to perform needs to be verified and actual performance during the term of the contract needs to be verified. Option C involves procedures for verifying the same items as Option A plus verifying actual achieved energy savings during the term of the contract. Performance verification techniques involve utility whole building meter analysis and/or computer simulation calibrated with utility billing data.

"Option D" is a verification technique where calibrated simulations of the baseline energy use and/or calibrated simulations of the post-installation energy consumption are used to measure Savings for the Energy Conservation Measures. Option D can involve measurements of energy use both before and after the Retrofit for specific equipment or energy end use as needed to calibrate the simulation program. Periodic inspections of the equipment may also be warranted. Energy consumption is calculated by developing calibrated hourly simulation models of whole-building energy use, or equipment sub-systems in the baseline mode and in the post-installation mode and comparing the simulated annual differences for either an average year or for conditions that correspond to the specific year during either the baseline or post-installation period.

"Retrofit" is the work provided by CTS as defined by the "ECMs".

"Savings" is defined as avoided, defrayed, or reallocated costs.

"Term" shall have the meaning as defined in Section 2 hereof.

"Total Guarantee Year Savings" is defined as the summation of avoided Energy and Operational Costs realized by facilities in each Guarantee Year as a result of the Retrofit provided by CTS as well as Excess Savings, if any, carried forward from previous years.

2. TERM AND TERMINATION

2.1 Guarantee Term. The Term of this Guarantee Period shall commence on the first (1st) day of the month following the date of Final Project Acceptance of the Work installed pursuant to this agreement and shall terminate at the end of the

Guarantee Period unless terminated earlier as provided for herein. The Term of this Guarantee Period is defined in Section 1 of Attachment E.

2.2 Guarantee Termination. Should this Agreement be terminated in whole or in part for any reason prior to the end of the Term, the Guaranteed Savings for the Guarantee Year in which such termination becomes effective shall be prorated as of the effective date of such termination, with a reasonable adjustment for seasonal fluctuations in Energy and Operational Costs, and the Guaranteed Savings for all subsequent Guarantee Years shall be null and void.

3. SAVINGS GUARANTEE

3.1 Guaranteed Savings. CTS guarantees to CUSTOMER that the identified Facilities will realize the total energy and operational cost avoidance through the combined value of all ECMs over the Term of the contract as defined in Section 1 of Attachment E. In no event shall the savings guarantee provided herein exceed the total installation, maintenance, and financing costs for the Work under this Agreement. Notwithstanding any other provision of this Agreement required savings reconciliation or verification, the Total Guarantee Year Savings in each Guarantee Year are stipulated and agreed to by both parties to this Agreement to equal the Energy Costs and Operational Cost Avoidance amounts set forth in Attachment E (Schedule of Savings), and shall be deemed realized upon the date of final Project Acceptance.

3.1.1 Additional Savings. Additional energy and/or operational cost avoidance that can be demonstrated as a result of CTS's efforts that result in no additional costs to CUSTOMER beyond the costs identified in this Agreement will be included in the guarantee savings reconciliation report for the applicable Guarantee Year(s).

3.1.2 Savings Prior to Final Retrofit Acceptance. All energy and operational cost avoidance realized by CUSTOMER that result from activities undertaken by CTS prior to Final Project Acceptance, including any utility rebates or other incentives earned as a direct result of the installed Energy Conservation Measures provided by CTS, will be applied toward the Guaranteed Savings for the First Guarantee Year.

3.1.3 Cumulation of Savings. The Guaranteed Savings in each Guarantee Year are considered satisfied if the Total Guarantee Year Savings for such Guarantee Year equals or exceeds the Retrofit and Support Costs for such Guarantee Year or the amount identified in Section 1 of Attachment E hereto.

3.1.4 Excess Savings. In the event that the Total Guarantee Year Savings in any Guarantee Year exceed the Guaranteed Savings required for that Guarantee Year, such Excess Savings shall be billed to CUSTOMER (up to any amounts previously paid by CTS for a Guaranteed Savings shortfall pursuant to Section 3.1.5), which amount shall be payable within thirty (30) days after the amount of such Total Guarantee Year Savings has been determined and any remaining Excess Savings shall be carried forward and applied against Guaranteed Savings shortfalls in any future Guarantee Year.

3.1.5 Savings Shortfalls. In the event that the Total Guarantee Year Savings in any Guarantee Year is less than the Guaranteed Savings required for that Guarantee Year, after giving credit for any Excess Savings carried forward from previous Guarantee Years pursuant to Section 3.1.4. CTS shall, upon receipt of written demand from CUSTOMER, compensate CUSTOMER the amount of any such shortfall, limited by the value of the guarantee, within thirty (30) days. Resulting compensation shall be CTS's sole liability for any short fall in the Guaranteed Savings.

3.2 Savings Reconciliation Documentation. CTS will provide CUSTOMER with a guarantee savings reconciliation report after the first Guarantee Year. CUSTOMER will assist CTS in generating the savings reconciliation report by providing CTS with copies of all bills pertaining to Energy Costs within two (2) weeks following the CUSTOMER's receipt thereof, together with access to relevant records relating to such Energy Costs. CUSTOMER will also assist CTS by permitting access to any maintenance records, drawings, or other data deemed necessary by CTS to generate the said report. Data and calculations utilized by CTS in the preparation of its guarantee cost savings reconciliation report will be made available to CUSTOMER along with such explanations and clarifications as CUSTOMER may reasonably request.

3.2.1 Acceptance of Guarantee Reconciliation. At the end of the first Guarantee Year the CUSTOMER will have forty-five (45) days to review the guarantee savings reconciliation report and provide written notice to CTS of non-acceptance of the Guarantee Savings for that Guarantee Year. Failure to provide written notice within forty-five (45) days of the receipt of the guarantee savings reconciliation report will deem it accepted by CUSTOMER. If the annual guarantee savings have been met after the first year, the guarantee will be deemed realized for the entire guarantee term.

3.2.2 Guarantee Savings Reconciliation. Guarantee Savings will be determined in accordance with the methodology(s), operating parameters, formulas, and constants as described below and/or defined in Attachment E and/or additional methodologies defined by CTS that may be negotiated with CUSTOMER at any time.

For reconciliation of Guarantee Savings employing the method of utility bill analysis consistent with F.E.M.P. Option C.

Energy usage for the Facilities for such Guarantee Year will be summarized and compared with the adjusted Baseline Period energy usage for the Facilities through the use of energy accounting software. The difference between the adjusted Baseline Period energy usage and the Guarantee Year energy usage will be multiplied by the applicable energy rate as defined in Attachment E, to calculate the Energy Cost avoidance. Energy Cost avoidance may also include, but are not limited to, Savings from demand charges, power factor correction, taxes, ratchet charges, rate changes and other utility tariff charges that are reduced as a result of the CTS involvement. A Baseline Period will be specified (Section 1 of Attachment E) for the purpose of utility bill analysis.

AND/OR for those energy audits employing the method consistent with I.P.M.V.P. and/or F.E.M.P. Options A and/or B:

For each ECM, CTS will employ an M&V Plan which may be comprised of any or all of the following elements:

1. Pre-retrofit model of energy consumption or demand
2. Post-retrofit measured energy consumption
3. Post-retrofit measured demand and time-of-use
4. Post-retrofit energy and demand charges
5. Sampling plan
6. Stipulated Values

The value of the energy savings will be derived from the measured data and engineering formulae included herein, and the applicable energy charges during each Guarantee Year. In some cases, energy usage and/or demand will be calculated from measured variables that directly relate to energy consumption, demand or cost, such as, but not limited to, measured flow, temperature, current, voltage, enthalpy or pressure.

AND/OR for those energy audits employing the method consistent with I.P.M.V.P. and/or F.E.M.P. Option D:

For each Energy Conservation measure, CTS will employ an M&V Plan which may be comprised of any or all of the following elements:

1. Pre-retrofit model of energy consumption or demand
2. Post-retrofit model of energy consumption or demand
3. Post-retrofit measured energy consumption
4. Post-retrofit measured demand and time-of-use
5. Post-retrofit energy and demand charges
6. Sampling Plan
7. Stipulated values

The value of the energy savings will be derived from a calibrated simulation of either the whole building or of sub-systems in the building to determine the difference in the performance of the specific equipment being replaced. This method may entail as needed one-time measurements of the performance of the energy consuming systems in the building in order to calibrate the simulation model. Energy usage for the Facilities for such Guarantee Year will be derived through the use of simulation programs.

3.3 Operational Cost Avoidance. The agreed-upon Operational Cost Avoidance as described in Attachment E (Schedule of Savings) will be deemed realized upon execution of this Agreement and will begin to accrue on the date of the completion and acceptance of each Retrofit improvement. These Savings are representative of information provided by the CUSTOMER consisting of either whole or partial budgeted operational costs and as such, it is hereby understood and agreed that the CUSTOMER is wholly responsible for assuring that these budgeted Operational Costs are accurate and achievable.

3.4 Base Year Adjustments. Baseline Period shall be adjusted to reflect: changes in occupied square footage; changes in energy-consuming equipment; changes in the Facilities; changes in Energy and Operational Cost Avoidance Guarantee

Practices adversely affecting energy consumption and/or demonstrated operational changes; changes in weather between the Baseline Period and the Guarantee Year; and documented or otherwise conclusively established metering errors for the Baseline Period and/or any Guarantee Year adversely affecting energy usage measurement.

3.4.1 Facility Operational Changes. Except in the case of emergencies CUSTOMER agrees it will not, without the consent of an Authorized Representative of CTS: make any significant deviations from the applicable Energy and Operational Cost Avoidance Guarantee Practices; put any system or item of equipment in a permanent "on" position, if the same would constitute a deviation from the applicable Energy and Operational Cost Avoidance Guarantee Practices; or assume manual control of any energy management system or item of equipment, if the same would constitute a deviation from the applicable Energy and Operational Cost Avoidance Guarantee Practices.

3.4.2 Hours and Practices. To achieve these energy savings, CTS and CUSTOMER agree upon the operating practices listed in Attachment E.

3.4.3 Activities and Events Adversely Impacting Savings. CUSTOMER shall promptly notify CTS of any activities known to CUSTOMER which adversely impact: CTS's ability to realize the Guaranteed Savings and CTS shall be entitled to reduce its Guaranteed Savings by the amount of any such adverse impact to the extent that such adverse impact is beyond CTS's reasonable control.

3.5 Guarantee Adjustment. CTS's Guaranteed Savings obligations under this Agreement are contingent upon: (1) CUSTOMER following the Energy and Operational Cost Avoidance Guarantee Practices set forth herein and in Attachment E; (2) no alterations or additions being made by CUSTOMER to any of the Covered systems and Equipment without prior notice to and agreement by CTS; (3) CUSTOMER sending all current utility bills to CTS within two (2) weeks after receipt by CUSTOMER, if CUSTOMER fails to provide current utility bills for a period of time in excess of six (6) months CTS may, at its sole discretion, deem the Guarantee Savings obligation met during that period and any successive periods, and (4) CTS's ability to render services not being impaired by circumstances beyond its control. To the extent CUSTOMER defaults in or fails to perform fully any of its obligations under this Agreement, CTS may, in its sole discretion, adjust its Guaranteed Savings obligation; provided, however, that no adjustment hereunder shall be effective unless CTS has first provided CUSTOMER with written notice of CUSTOMER's default(s) or failure(s) to perform and CUSTOMER has failed to cure its default(s) to perform within thirty (30) days after the date of such notice.

The bond provided for the construction of the project only covers the performance of materials and workmanship for the completion of said construction work, not the energy guarantee.

ATTACHMENT E

SCHEDULE OF SAVINGS

1. Schedule of Savings

The total energy and operational cost avoidance over the Term of the contract is equal to or greater than \$ 761,843 as defined in the following:

Annual Reconciliation and Savings Allocation				
Year	Avoided Utility Savings from Existing Baseline	Secured Grants and Utility Incentives	Long Term Operating Costs Savings	Guaranteed Savings
1	\$ 5,202.00	TBD	\$ 629,894.18	\$635,096.18
2	\$ 5,358.06	\$ -	\$2,060	\$7,418.06
3	\$ 5,518.80	\$ -	\$2,121.80	\$7,640.60
4	\$ 5,684.37	\$ -	\$2,185.45	\$7,869.82
5	\$ 5,854.90	\$ -	\$2,251.02	\$8,105.91
6	\$ 6,030.54	\$ -	\$2,318.55	\$8,349.09
7	\$ 6,211.46	\$ -	\$2,388.10	\$8,599.56
8	\$ 6,397.80	\$ -	\$2,459.75	\$8,857.55
9	\$ 6,589.74	\$ -	\$2,533.54	\$9,123.28
10	\$ 6,787.43	\$ -	\$2,609.55	\$9,396.98
11	\$ 6,991.05	\$ -	\$2,687.83	\$9,678.89
12	\$ 7,200.78	\$ -	\$2,768.47	\$9,969.25
13	\$ 7,416.81	\$ -	\$2,851.52	\$10,268.33
14	\$ 7,639.31	\$ -	\$2,937.07	\$10,576.38
15	\$ 7,868.49	\$ -	\$3,025.18	\$10,843.56
Total	\$ 96,751.55	\$ -	\$ 665,092	\$ 761,843.56

or the sum of the Retrofit and Support Costs for such Guarantee Year, whichever is less. Provided further, in no event shall the savings guarantee provided herein exceed the total installation, maintenance, and financing costs for the Work under this Agreement.

The Term of this contract is for 15 years from the date of Final Project Acceptance

The Baseline Period is defined as April 2018 to March 2019 for gas consumption and May 2018 to April 2019 for electric consumption.

CTS and the customer agree that the energy savings for each will be based on a 3% escalation factor for the costs of utilities. The utility rates for the audit reports will be based on an annual escalation of not less than 3% or the actual utility rate in the current year which ever is higher.

1.1 Energy Savings. The annual guarantee of energy cost avoidance is the sum of the below listed ECMs. The savings are based on the listed Energy and operational Cost Avoidance Guarantee Practices contained in Section 1.3 herein.

ECM Description

ECM-1: Upgrade Packaged Rooftop Units – Replace RTU-1, RTU-2, & RTU-3 heating cooling units with three (3) new High efficiency heating/cooling units. Convert electric preheat to gas preheat for each unit. RTU-2 will be converted to a Variable Air Volume (VAV) system.

ECM-2: Upgrade Hot Water Boilers – Replace existing HB-1 & HB-2 hot water boilers, with two (2) new high efficiency condensing boilers.

ECM-3: Replace secondary hot water pumps – Replace secondary hot water pumps with new variable frequency drive pumps.

1.2 Operational Cost Savings. The annual guarantee of operational cost avoidance strategies are listed below. The Savings are based on the listed Energy and Operational Cost Avoidance Guarantee practices contained in Section 1.3 herein. The operational cost savings identified below are deemed satisfied upon contract execution.

Operational Savings Description

The proposed system upgrades within the scope of work of this agreement will cost less to maintain for the village building and grounds. The annual operating costs are identified below, are mutually agreed by the CUSTOMER and CTS and are achieved upon project completion.

Annual operating costs \$2,000

Annual Operating costs includes comprehensive service costs on mechanical systems, incidental inventory, tools, parts, and supplies, training, etc.

1.3 Energy and Operational Cost Avoidance Guarantee Practices:

1.3.1 BASELINE Operating Parameters: are the facility(s) and system(s) operations measured and/or observed before commencement of the Work. The data summarized will be used in the calculation of the baseline energy consumption and/or demand and for calculating baseline adjustments for changes in facility operation that occur during the Guarantee Period. CTS and CUSTOMER agree that the operating parameters specified in this section are representative of equipment operating characteristics during the Base Year specified in this Agreement. The following data was collected with the assistance of Andy Pedersen, Village Manager.

Baseline Operating Parameters:

- RTU-1 EER of 8.7 (equivalent 1.38 kw/ton at full load)
- RTU-1 operates with electric preheat to setpoint of 55 deg F
- RTU-2 EER of 9.1 (equivalent 1.31 kw/ton at full load)
- RTU-2 operates with electric preheat to setpoint of 55 deg F
- RTU-2 operates as a VVT system, constant CFM and bypass damper
- RTU-3 EER of 8.5 (equivalent 1.41 kw/ton at full load)
- RTU-3 operates with electric preheat to setpoint of 55 deg

Room setpoints (deg F)

	Heating	Cooling
Occupied	70	73
Unoccupied	68	78

Hot water boiler efficiency average of 83%

Hot water secondary pumps are constant speed

Baseline Utility Consumption:

	therms	cost	\$/therm
Mar-19	1670	\$ 1,064.36	\$ 0.64
Feb-19	1865	\$ 1,159.77	\$ 0.62
Jan-19	1469	\$ 1,014.59	\$ 0.69
Dec-18	1194	\$ 737.98	\$ 0.62
Nov-18	559	\$ 305.66	\$ 0.55
Oct-18	451	\$ 263.12	\$ 0.58
Sep-18	476	\$ 278.94	\$ 0.59
Aug-18	414	\$ 225.51	\$ 0.54
Jul-18	510	\$ 198.39	\$ 0.39
Jun-18	634	\$ 367.28	\$ 0.58
May-18	864	\$ 513.68	\$ 0.59
Apr-18	1025	\$ 641.24	\$ 0.63
Total	11131	\$ 6,770.52	\$ 0.61

	kwhrs	cost	\$/kwhr
Apr-19	27,520	\$2,664.45	0.097
Mar-19	33,600	\$3,133.48	0.093
Feb-19	34,400	\$3,228.31	0.094
Jan-19	35,680	\$3,103.86	0.087
Dec-18	32,640	\$2,922.24	0.090
Nov-18	27,360	\$3,037.22	0.111
Oct-18	33,920	\$3,546.43	0.105
Sep-18	42,400	\$4,065.14	0.096
Aug-18	33,080	\$3,839.63	0.116
Jul-18	37,920	\$3,609.30	0.095
Jun-18	37,120	\$3,722.43	0.100
May-18	31,680	\$3,478.40	0.110
Total	407,320	\$40,350.89	0.099

1.3.2 PROPOSED Operating Parameters of the facility(s) and system(s) after completion of Work. The data summarized will be used in the calculation of the post-retrofit energy consumption and/or demand. CTS and CUSTOMER agree that the proposed operating parameters specified in this section are representative of equipment operating characteristics during the Guarantee Period specified in this Agreement.

Proposed Operating Parameters on which each ECM will rely for achieving energy savings:

- RTU-1 EER of 10 (equivalent 1.2 kw/ton at full load)
- RTU-1 will operate with natural gas fired preheat to setpoint of 55 deg F
- RTU-2 EER of 12 (equivalent 1.0 kw/ton at full load)
- RTU-2 will operate with natural gas fired preheat to setpoint of 55 deg F
- RTU-2 operates as a VVT system, constant CFM and bypass damper
- RTU-3 SEER of 16.2 (equivalent EER of 12.8 or .94 kw/ton at full load)
- RTU-3 will operate with natural gas fired preheat to setpoint of 55 deg

Room setpoints (deg F) are unchanged

	Heating	Cooling
Occupied	69	72
Unoccupied	68	78

Hot water boiler efficiency average of 92%

Hot water secondary pumps are variable speed

1.3.3 Operational Cost Avoidance. The following methodologies and/or calculations were used in determining the Operational Costs and/or avoided costs due to the Retrofit implementation. This section is to document standard formulas and/or a brief explanation of how the Operational Cost Savings is supposed to be generated.

Replacement of the mechanical equipment systems that are beyond it's useful life will provide the district with cost avoidance of the future replacement of these systems during the term of the agreement. These cost avoidances are equal to the costs of the system or systems replacement and shall be considered fulfilled upon contract execution. The total operational costs avoidance has been included in the schedule of savings.

Installation Cost Summer 2019:			\$564,450
Future Planned Expenditures			\$627,894
Includes A & E & Construction Management of 8%			

1.3.4 Other energy and operating savings measures taken include the following:

1.4 Guarantee Savings Measurement and Verification Plan

1.4.1 Measurement and Verification Methodology(s)

Energy Conservation Measure	Electric Savings Verification Method	Gas Savings Verification Method	Other Utility Savings Verification Method
ECM-1	Option C	Option C	N/A
ECM-2	N/A	Option C	N/A
ECM-3	Option C	N/A	N/A

"Option C" is also for projects in which the potential to perform needs to be verified and actual performance during the term of the contract needs to be verified. Option C involves procedures for verifying the same items as Option A plus verifying actual achieved energy savings during the term of the contract. Performance verification techniques involve utility whole building meter analysis and/or computer simulation calibrated with utility billing data.

1.4.2 Energy Cost Avoidance: The following describes the Measurement and Verification procedures, formulas, and stipulated values which may be used in the calculation of the energy cost avoidance. The calculation of energy cost avoidance is based upon the utility rate paid during the Guarantee Year, or the Baseline Period utility rate, whichever is higher and/or as defined heretofore. Energy cost avoidance may also include, but is not limited to, Savings from demand charges, power factor

correction, taxes, ratchet charges, rate changes and other utility tariff charges that are reduced as a result of the CTS involvement.

M&V Plan:

ECM-1, 2, and 3: Post retrofit gas and electric energy use as measured at the electric and gas meter (1 electric and 1 gas meter) for the building will be compared with the baseline energy consumption to demonstrate that the guaranteed energy savings have been achieved. The dollar value of the energy savings will be determined based on the agreed utility rates subject to the corresponding utility escalation rate.

1.4.3 Constants: The following constants and/or stipulated values are agreed to be reasonable and may be used in the calculation of the energy cost avoidance.

ECM	Description	Electric Savings (kwhr)		Gas Savings (therms)		Annual Utility Savings
ECM 1	Replace RTU1, 2, 3					
	Convert Electric preheat to gas heat	29219	\$ 2,894.56	-1173	\$ (715.53)	\$2,179
	Convert RTU2 from VVT to VAV	1896	\$ 187.83			\$188
	Replace standard efficiency cooling RTUs with High Efficiency RTUs					\$0
	RTU -1 (27 ton)	12,312	\$ 1,219.68			\$1,220
	RTU-2 (17 tons)	6,324	\$ 626.48			\$626
	RTU-3 (5 tons)	2,820	\$ 279.36			\$279
						\$0
ECM 2	Replace the hot water boilers with (3) condensing boilers			1088.9	\$ 664.23	\$664
ECM 3	Replace the secondary pumps and install VFDs	456	\$ 45.17			\$45
		52571	\$ 5,253.09	-84	\$ (51.30)	\$5,202

ECM 1

Mid-pts	DB (F)	Total Hrs	January Hrs	February Hrs	March Hrs	April Hrs	May Hrs	June Hrs	July Hrs	August Hrs	September Hrs	October Hrs	November Hrs	December Hrs	Required BTUs	Kwhrs	Therms Consumed to Convert to Gas Furnace
97.5	95 to 100	5								5							
92.5	90 to 95	13								9	4						
87.5	85 to 90	40						1	4	13	22						
82.5	80 to 85	148						7	40	55	28	18					
77.5	75 to 80	255						40	42	78	67	27	1				
72.5	70 to 75	238					3	32	52	43	65	42	1				
67.5	65 to 70	282					17	30	45	51	61	68	10				
62.5	60 to 65	321			4	20	40	41	28	47	85	46	10				
57.5	55 to 60	206			5	18	29	31		6	34	61	22				
52.5	50 to 55	256	10		12	52	57	31			7	78	9				
47.5	45 to 50	173	8		17	54	18	2			1	43	30				
42.5	40 to 45	244	7		56	57	40					41	43				
37.5	35 to 40	323	40	40	90	46	6					6	76	19			
32.5	30 to 35	234	31	19	33	3						1	59	88			
27.5	25 to 30	155	7	34	41								25	48			
22.5	20 to 25	185	23	73	36								14	39			
17.5	15 to 20	148	37	59	6									46	35604360	10432	418.9
12.5	10 to 15	92	33	24										35	25083432	7349	295.1
7.5	5 to 10	41	26	11										4	12493602	3661	147.0
2.5	0 to 5	29	23	3										3	9767142	2862	114.9
-2.5	-5 to 0	28	27	1											10328472	3026	121.5
-7.5	-10 to -5	15	15												6014250	1762	70.8
-12.5	-15 to -10	1	1												433026	127	5.1
															99724284	29219	1173

Fan VFD Controls

Savings from converting RTU-2 from VVT to VAV

Inputs:

Square Feet (affected by this ECM)	8,200
\$ per Therm	\$ 0.50
\$ per kWh (blended annual)	\$ 0.060
\$ per kW (annual average)	\$ -

1. Calculate Design Brake Horsepower*bhp in Table 1 is calculated from the following calculation.*

Fan Brake Horsepower	
$bhp =$	design CFM x Pressure (In. W.C.) / 6356 x Fan efficiency

2. Calculate Minimum Speed % Requirement:*Minimum Speed is what is required to overcome the system friction. (There is no flow under min speed.)**Minimum Speed Percentage is the ratio of the minimum to design speed (RPM)**min speed in Table 1 is calculated from the following calculation.*

Minimum Speed Percentage	
$Min\ N\ \% =$	$\sqrt{H\ min / H\ design}$

Table 1: Fan Schedule with bhp and minimum speed calculated.

Mark	CFM	HP	Static (In. W.C.)	Min. Static (In. W.C.)	Fan Efficiency	bhp calculated	min speed %	Notes
AHU-2	7,000		1.6	0.75	80%	3.54	68%	

3. Calculate kWh of existing constant volume fans.

Table 2: Fan kWh at constant CFM

Mark	bhp	Annual Hours	Motor Efficiency	watts	kWh
AHU-1	3.54	5000	92.5%	2,851	14,256

Hours after NSB implemented

4. Calculate kWh of variable speed operation.*HP₂ in Table 3 is calculated from the following calculation.*

Horsepower at percent of design speed.	
$HP_2 =$	$HP_1 [(1 - \sqrt{(H\ min / H\ design)} \times \% Design\ Flow + (\sqrt{(H\ min / H\ design)})^3]$

Proposed Conditions:

Table 3: Fan kWh at variable speed operation

will flow occur ?	% Flow	HP ₂	Motor Eff.	watts	% at Flow	Annual Hours	Annual kWh
Yes	100%	3.54	92.5%	2,851	10%	500	1,426
Yes	90%	3.21	92.5%	2,590	25%	1,250	3,237
Yes	80%	2.91	92.5%	2,345	50%	2,500	5,863
Yes	70%	2.62	92.5%	2,116	15%	750	1,587
No	60%	2.36	92.5%	1,903	0%	-	-
No	50%	2.11	92.5%	1,704	0%	-	-
No	40%	1.88	92.5%	1,520	0%	-	-
No	30%	1.67	92.5%	1,349	0%	-	-
Total					100%	5,000	12,113

Proposed VFD (kWh) = Proposed kWh x VFD Efficiency %

VFD Efficiency = 98%

Proposed (kWh) = 12,360

32

Annual Energy Savings (kWh) = Existing kWh - Proposed kWh

Savings (kWh) = 1,896

RTU-1 Cooling Savings (27 ton unit) = 1200 full load hours * 27 tons * (1.38 kw/ton pre – 1.0 kw/ton post) = 12,312 kWhrs

RTU-2 Cooling Savings (17 ton unit) = 1200 full load hours * 17 tons * (1.31 kw/ton pre – 1.0 kw/ton post) = 6,324 kWhrs

RTU-3 Cooling Savings (5 ton unit) = 1200 full load hours * 5 tons * (1.41 kw/ton pre – .94 kw/ton post) = 2,820 kWhrs

ECM 2

Boiler Savings = 11,131 Baseline therms – (baseline therms * .83 existing boiler efficiency/.92 new boiler efficiency))
= 1088.9 therms

ECM 3 (see next page)

Pump VFD Controls																	
Savings from converting constant flow pumps to variable flow using VFDs.																	
Inputs:																	
Square Feet (affected by this ECM)		19,000															
\$ per Therm		\$ 0.50															
\$ per kWh (blended annual)		\$ 0.060															
\$ per kW (annual average)		\$ -															
Existing Boiler Thermal Efficiency		80%															
Existing Heating Plant Efficiency		80%															
Existing kW/ton Equipment		-															
Existing kW/ton System		-															
Total Pump HP		5															
Pump Mechanical Eff.		84.16%															
Pump Motor Eff.		91.21%															
Minimum Head Pressure (Ft)		20	Assumed														
Table 1:																	
Mark	Type	GPM	HP	Head Ft.	Serves												
P-5	CENTRIF	56	2	45	CW Loop												
Closed Loop Pump VFD Control:																	
1. Calculate Design Brake Horsepower																	
<table border="1"> <thead> <tr> <th colspan="2">Brake Horsepower</th> </tr> </thead> <tbody> <tr> <td>bhp=</td> <td>design GPM x head pressure (ft.) / 3690 x mech. efficiency</td> </tr> <tr> <td>GPM design =</td> <td>56.00</td> </tr> <tr> <td>H design =</td> <td>45.00 (Ft. W.C.)</td> </tr> <tr> <td>Mech Eff. =</td> <td>84.16%</td> </tr> <tr> <td>bhp=</td> <td>0.81</td> </tr> </tbody> </table>						Brake Horsepower		bhp=	design GPM x head pressure (ft.) / 3690 x mech. efficiency	GPM design =	56.00	H design =	45.00 (Ft. W.C.)	Mech Eff. =	84.16%	bhp=	0.81
Brake Horsepower																	
bhp=	design GPM x head pressure (ft.) / 3690 x mech. efficiency																
GPM design =	56.00																
H design =	45.00 (Ft. W.C.)																
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bhp=	0.81																
2. Calculate Minimum Speed % Requirement:																	
Minimum Speed is what is required to overcome the system friction. (There is no flow under min speed.)																	
Static Head required to lift liquid has to be added if the system is not a closed loop system. (Ex. Cooling Tower)																	
Minimum Speed Percentage is the ratio of the minimum to design speed (RPM)																	
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Minimum Speed Percentage																	
Min N % =	$\sqrt{H \text{ min} / H \text{ design}}$																
H design =	45.00 (Ft. W.C.)																
H min =	20.00 (Ft. W.C.)																
Min N % =	67%																
3. Calculate Horsepower for various flow percentages.																	
<table border="1"> <thead> <tr> <th colspan="2">Horsepower at percent of design flow</th> </tr> </thead> <tbody> <tr> <td>HP₂ =</td> <td>HP₁ [(1 - $\sqrt{H \text{ min}/H \text{ design}}$) x %Design Flow + ($\sqrt{H \text{ min}/H \text{ design}}$)]³</td> </tr> <tr> <td>HP₁ =</td> <td>0.81 bhp</td> </tr> <tr> <td>H min =</td> <td>20.00 (Ft. W.C.)</td> </tr> <tr> <td>H design =</td> <td>45.00 (Ft. W.C.)</td> </tr> <tr> <td>$\sqrt{H \text{ min}/H \text{ design}}$ =</td> <td>67%</td> </tr> </tbody> </table>						Horsepower at percent of design flow		HP ₂ =	HP ₁ [(1 - $\sqrt{H \text{ min}/H \text{ design}}$) x %Design Flow + ($\sqrt{H \text{ min}/H \text{ design}}$)] ³	HP ₁ =	0.81 bhp	H min =	20.00 (Ft. W.C.)	H design =	45.00 (Ft. W.C.)	$\sqrt{H \text{ min}/H \text{ design}}$ =	67%
Horsepower at percent of design flow																	
HP ₂ =	HP ₁ [(1 - $\sqrt{H \text{ min}/H \text{ design}}$) x %Design Flow + ($\sqrt{H \text{ min}/H \text{ design}}$)] ³																
HP ₁ =	0.81 bhp																
H min =	20.00 (Ft. W.C.)																
H design =	45.00 (Ft. W.C.)																
$\sqrt{H \text{ min}/H \text{ design}}$ =	67%																
Existing Conditions:																	
% Flow	HP ₂	Annual Hours at Flow %	Motor Eff.	watts	Annual kWh												
100%	0.81	5000	91.21%	664	3,318												
Total		5000			3,318												
Proposed Conditions:																	
will flow occur ?	% Flow	HP ₂	Annual Hours at Flow %	Motor Eff.	watts	Annual kWh											
Yes	100%	0.81	400	91.2%	664	265											
Yes	90%	0.73	1750	91.2%	600	1,049											
Yes	80%	0.66	2000	91.2%	540	1,079											
Yes	70%	0.59	850	91.2%	484	411											
No	60%	0.53	0	91.2%	432	-											
No	50%	0.47	0	91.2%	384	-											
No	40%	0.42	0	91.2%	340	-											
No	30%	0.37	0	91.2%	299	-											
Total			5000			2,805											
Proposed VFD (kWh) = Proposed kWh x VFD Efficiency %																	
VFD Efficiency = 98% Electric Efficiency																	
Proposed (kWh) = 2,862																	
Annual Energy Savings (kWh) = Existing kWh - Proposed kWh																	
Savings (kWh) = 456																	

ATTACHMENT F

FINAL DELIVERY AND ACCEPTANCE CERTIFICATE

Project Name _____

Agreement Effective Date: _____

Scope-of-Work (SOW) Item/Energy Conservation Measure (ECM): _____

To: CTS

Reference is made to the above listed Agreement between the undersigned and CTS and to the Scope of Work as defined in Attachment A herein. In connection therewith, we confirm to you the following:

1. The Scope of Work (SOW) Item/ Energy Conservation Measure (ECM) referenced above and also listed in Attachment A of the Agreement has been demonstrated to the satisfaction of the Owner's Representative as being substantially complete, including all punch list items generated during the Project Acceptance Procedure.
2. All of the Work has been delivered to and received by the undersigned and that said Work has been examined and /or tested and is in good operating order and condition and is in all respects satisfactory to the undersigned and as represented, and that said Work has been accepted by the undersigned and complies with all terms of the Agreement. Consequently, you are hereby authorized to invoice for the Final Payment, as defined in Attachment C, The Payment Schedule.

Owner Name: _____

By: _____
(Authorized Signature)

(Printed Name and Title)

(Date)

ATTACHMENT G
FORM ALLOCATION OF SECTION 179D DEDUCTION

ADDRESS OF GOVERNMENT-OWNED BUILDING: Project Name: _____ Project Street: _____ Project City, State & Zip Code: _____	
AUTHORIZED REPRESENTATIVE OF THE OWNER OF THE GOVERNMENT-OWNED BUILDING: Owner Name: _____ Representative Name: _____ Representative Title: _____ Representative Street Address: _____ Representative City, State & Zip: _____ Representative Phone Number: _____	
AUTHORIZED REPRESENTATIVE OF DESIGNER RECEIVING THE ALLOCATION OF THE SECTION 179D DEDUCTION: Designer Name: _____ Representative Name: _____ Representative Title: _____ Representative Street Address: _____ Representative City, State & Zip: _____ Representative Phone Number: _____	
PROJECT COST: _____	
DATE PROJECT PLACED IN SERVICE: _____	
AMOUNT OF SECTION 179D DEDUCTION ALLOCATED TO THE DESIGNER: Building Envelope: _____ Lighting System: _____ HVAC System: _____ TOTAL: _____	

Under penalties of perjury, I declare that I have examined this allocation, including accompanying documents, and to the best of my knowledge and belief, the facts presented in support of this allocation are true, correct and complete.

AUTHORIZED REPRESENTATIVE OF
OWNER OF GOVERNMENT-OWNED BUILDING:

By: _____
Dated: _____

AUTHORIZED REPRESENTATIVE OF
DESIGNER:

By: _____
Dated: _____

Hey and Associates, Inc.

Engineering, Ecology and Landscape Architecture

MILWAUKEE, WISCONSIN

8755 W. HIGGINS ROAD, SUITE 835

CHICAGO, ILLINOIS 60631

PHONE (773) 693-9200

FAX (773) 693-9202

VOLO, ILLINOIS

May 8, 2019

Mr. Andy Pederson
Village Manager
Village of Bayside
9075 N Regent Rd.
Bayside, WI, 53217

Proposal No.: 19-0064

Re: Village of Bayside Neighborhood Flow Path Mapping and Drainage Improvement Plan
Bayside, Wisconsin

Dear Mr. Pederson:

Hey and Associates, Inc. (Hey) would like to thank you for the opportunity to continue working with Village of Bayside on stormwater management throughout the Village. We understand that contracting for the project will go through the Village and these additional project phases are partially grant funded through the Fund for Lake Michigan.

This proposal outlines the scope of services to conduct site visits, develop concept plans for the Meadowlark / Tennyson area properties and ROW, develop concept plans for the Pelham Heath area, and develop bid documents for the improvements. The following tasks will be completed on a time and materials basis not to exceed \$15,500.00.

Task 1: Site Visits

Hey will attend a site visit meeting for the two subject areas and the outdoor classroom ROW treatments. It is anticipated that a Senior Civil Engineer and Senior Landscape Architect will attend.

Task 2: Concept Plan Development

Hey will prepare up to six (6) concept plans for project sites located in the Meadowlark / Tennyson and Pelham Heath areas. Concept plans will be based on GIS or previously surveyed data to be provided by the Village or others. Concept plans will include plan schematics and simplified details based on project goals. Hey will also indicate and identify potential designations between public right-of-way and private property as necessary on the project concept plans.

Task 3: Bid Document Development

Based on results of the concept plan development and identified locations for improvements, Hey will develop plans and specifications to be used for public works or contractor bidding and construction. It is assumed that the improvements to be constructed will be confined to the Meadowlark / Tennyson improvement area and Pelham Heath neighborhood. It is our understanding the Meadowlark / Tennyson area is slated for roadway improvements in 2019 and is a high priority. Hey will work with the Village to identify areas for plan set development that fit within the budget and timeframe for the Village as well as Hey's contract.

It is anticipated that the plan set will consist of the following sheets:

- Cover Sheet and Location Map
- General Notes
- Existing Conditions / Demolition
- Proposed Conditions / Restoration
- Typical Details

It is assumed that project specifications will be covered by the General Notes page and special provisions to be included in the bid documents. Hey assumes the Village will provide specifications from previous projects for reference. It is assumed that the Village will prepare any front-end bid documents for the project components to be completed by contractors.

The following sheets are not included in the plans: stationed cross sections, utility relocations, pavement design, environmental/contaminated materials, geotechnical and structural.

Other assumptions include:

- All material to be removed and disposed of is to be considered clean and uncontaminated. No environmental sampling and analysis is included for materials to be removed.
- The design excludes topographic survey. It is assumed that all survey, GIS, and other base data to be provided by the Village / others.
- Roadway and driveway culverts to be designed by others.
- Any private easements are to be obtained by the Village.
- One meeting is anticipated for bidding or construction phase.
- This cost does not include Phase III construction observation or resident engineering.

Fees

TASK	FEE
Tasks 1-3	\$15,500 T&M
TOTAL	\$15,500.00

Reimbursable expenses shall be included in the fees noted above and include, but are not necessarily limited to, travel, reproductions, shipping/delivery, aerial photographs, phone and other communication charges, consultants and subcontractor fees, equipment and supply costs related to the execution of the project. Any additional meetings or supplemental work would be in addition to the above amount or by separate proposal. Our Standard Terms and Conditions are attached.

If this agreement is acceptable, please sign below and return this proposal to our office. Upon receipt, we will sign and return a fully executed copy for your records. This proposal is valid for 60 days from the date of this letter. Should you have any questions, please contact the project manager, Patrick Lach at our Chicago office.

Hey and Associates, Inc.

Village of Bayside

Attest

Attest

Date

Date

Compensation

Profession	Hourly Bill Rate
Principal	\$195-205
Engineering	
Senior Civil Engineer	\$170
Civil Engineer I to V	\$105-145
Engineering Designer	\$150
Water Resources Specialist I to IV	\$95-125
Engineering Technician I to II	\$95-110
Ecological Services	
Senior Project Scientist	\$160
Environmental Services Manager	\$140
Environmental Scientist I to V	\$90-130
Environmental Intern	\$45
Landscape Architecture	
Senior Landscape Architect	\$165
Landscape Architect I to V	\$105-145
Landscape Designer	\$100
Erosion Control	
Senior Erosion and Sediment Control Specialist	\$165
Erosion and Sediment Control Specialist	\$90
Subsurface Drainage Services	
Subsurface Drainage Services Manager	\$120
Design Support	
CAD Manager	\$100
CAD Technician	\$95
GIS Specialist	\$85
Administration	
Senior Administrator	\$110
Accounting/Marketing Administrator	\$70
Administrative Assistant	\$65
Expert Testimony	
Rates to be determined on per-project basis	

Reimbursable Expense

Reimbursable expenses shall be reimbursed at cost plus an 8% administrative service charge. Such expenses shall include, but are not necessarily limited to travel, reproduction, shipping/delivery, aerial photographs, phone and other communication charges, consultants and subcontractor fees, equipment and supply costs related to the execution of the project. Fixed reimbursable expense costs are as follows:

Travel	\$.65/mile
Copies	\$.20/page
Software/Digital Resource Charge	\$100.00/project
ATV Usage	\$ 40.00/hour
ATV Discing, Herbicide, Spraying, Mowing	\$ 45.00/hour
Boat Usage	\$ 75.00/hour
Chain Saw Usage	\$ 20.00/hour
Additional Plotting, B & W	\$.90/sq. ft.
Additional Plotting, Color	\$ 2.75/sq. ft.
Additional Plotting, Mylar	\$ 4.50/sq. ft.
Flow Meter	\$ 50.00/day
GPS Rover	\$350.00/day
Total Station	\$100.00/day
Unmanned Aerial Reconnaissance	Per Project

Insurance

Throughout the duration of the project, Hey will procure and maintain the following insurance:

Liability	Limits of Liability
Workers' Compensation and Employer's Liability	\$ 500,000 each incident
Commercial General Liability	\$ 2,000,000
Professional Liability	\$ 2,000,000
Automobile Liability	\$ 1,000,000

Within the limits of this insurance, Hey agrees to hold the Client harmless from and against loss, damage, injury or liability arising directly from the negligent acts or omissions of employees, agents, or subcontractors of Hey.

Client will limit any and all liability, claim for damages, losses, cost of defense, or expenses to be levied against Hey on account of any design defect, error, omission, or professional negligence to a sum not to exceed the amount of Hey's fee under this agreement. Should the Client require other types of insurance coverage, limits in excess of the above limits, and/or certificates naming any other(s) than the Client as additional insured parties, Hey's cost of obtaining such coverage, limits, or certificates shall be reimbursable by the Client.

Billing

Billings shall be on a monthly basis and are payable upon receipt. An additional charge of 1½ percent per month (18% per annum) shall be applied to any balance unpaid more than 30 days beyond date of invoice. Client shall pay any attorney's fees, court costs or other expenses incurred collecting delinquent accounts.

Hey and Associates Inc. (Hey), with seven (7) days written notice, reserves the right to suspend or terminate work under this agreement on any account that is past due. The Client's obligation to pay for the work contracted is in no way dependent upon the Client's ability to obtain financing, zoning, permit approval by governmental or regulatory agencies, or upon the Client's successful completion of the project. The rates presented herein are effective for the period January 1, 2019 through December 31, 2019.

Limitation of Costs

Hey will not be obligated to continue performance or incur costs beyond the estimated costs unless the Client agrees in writing to a revised cost estimate.

Client's Responsibilities

Client shall arrange for access to and make all provisions for Hey to enter upon private and public property as required for Hey to perform services under this Agreement. Client shall provide Hey with all existing available information regarding this project as required. Hey shall be entitled to rely upon information and documentation provided by the Client or consultants retained by the Client in relation to this project, however Hey assumes no responsibility or liability for their completeness or accuracy.

Cost Opinions

Any cost opinions or project economic evaluations provided by Hey will be on the basis of experience and judgment, but, because Hey has no control over market conditions or bidding procedures, we cannot warrant that bids, construction cost, or project economics will not vary from these opinions.

Standard of Care

The standard of care for all services performed by Hey under the agreement will be the care and skill ordinarily used by members of the Hey's profession practicing under similar circumstances at the same time and in the same locality. Hey makes no warranties, express or implied, under this Agreement or otherwise, in connection with Hey's services.

Means & Methods

Hey will neither have control over or charge of, nor be responsible for, the construction means, methods, techniques, sequences or procedures, or for the safety precautions and programs in connection with the construction of the subject project(s).

Mutual Indemnification

Subject to the foregoing provisions, the Consultant agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Client, its officers, directors, employees and agents from and against any liabilities, damages and costs (including reasonable attorneys' fees and costs of defense) arising out of the death or bodily injury to any person or the destruction or damage to any property, to the extent caused, during the performance of Services under this Agreement, by the negligent acts, errors or omissions of the Consultant or anyone for whom the Consultant is legally responsible, subject to any limitations of liability contained in this Agreement. Without waiving any statutory or common law immunities or limitations on liability, the Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Consultant, its officers, directors, employees and agents from any liabilities, damages and costs (including reasonable attorney's fees and costs of defense) to the extent caused by the negligent acts, errors or omissions of the Client, the Client's contractors, consultants or anyone for whom Client is legally liable.

Copyright Indemnification

To the fullest extent permitted by law, OWNER shall indemnify and hold harmless HEY from and against any and all costs, losses and damages (including but not limited to all attorney fees and charges, all court or arbitration or other dispute resolution costs, and any time spent by HEY in defense of any such claims) resulting from any claims brought against HEY alleging copyright, trademark, or patent infringement or any other cause of action or regulatory decision resulting from the HEY's use of, or reliance on, the design, plans and specifications provided by the Owner for the Project. This provision shall survive the completion of the services provided under this Agreement.

Consequential Damages

To the fullest extent permitted by law, Owner and Hey waive against each other, and the other's employees, officers, directors, agents, insurers, partners, and consultants, any and all claims for or entitlement to special, incidental, indirect, or consequential damages arising out of, resulting from, or in any way related to the Project.

Termination

Either party may terminate this Agreement upon not less than seven (7) days written notice should the other party fail to substantially perform in accordance with the terms of this Agreement through no fault of the terminating party. Hey may terminate this Agreement for its convenience and without cause by providing not less than seven (7) days written notice. If Client terminates this Agreement for its convenience and without cause, Client agrees to compensate Hey for services performed prior to the termination, together with Reimbursable Expenses incurred and costs attributable to termination, including the costs attributable to Hey's termination of consultant agreements and authorized Additional Services.

Dispute Resolution

Owner and Hey agree that they shall first submit any and all unsettled claims, counterclaims, disputes, and other matters in question between them arising out of or relating to this Agreement or the breach thereof ("Disputes") to mediation. If such mediation is unsuccessful in resolving a Dispute, then such Dispute shall be resolved by a court of competent jurisdiction.

VE2d

AMENDMENT TO ENGINEERING AGREEMENT BETWEEN
THE VILLAGE OF BAYSIDE AND KAPUR & ASSOCIATES, INC.

2019 STORM WATER ANALYSIS AND EVALUATION
CONTRACT AMENDMENT

Kapur & Associates, Inc. (Kapur) is submitting this contract amendment for additional services outside of scope to the original agreement dated November 16, 2018. During the storm water analysis and discussions with the Village, the project area/scope of the analysis was expanded to develop the most beneficial and effective alternative. Survey, analysis, and design of these additional areas was necessary to ensure that storm water that was diverted from this project does not adversely affect adjacent properties. The contract amendment includes and is summarized below:

1. Topographic survey of E. Manor Circle from Meadowlark Lane to N. Lake Drive.
2. Storm water analysis and design of storm water conveyance on E. Manor Circle from Meadowlark Lane to N. Lake Drive.
3. Topographic survey of N. Lake Drive from E. Fairy Chasm Road to E. Manor Circle.
4. Storm water analysis and design of storm water conveyance on N. Lake Drive from E. Fairy Chasm Road to E. Manor Circle.
5. Create plan sheets for both additional areas.

The total fee for the above referenced scope of work will be a lump sum of \$3,500. These fees are determined based upon our understanding of the project as described above. General expenses such as mileage, printing, and copying are included in our lump sum fees.

Should you have any questions, or require further information, please call me at (414) 751-7212 or email: jschwartz@kapurinc.com.

Contract Amount

The following is a summary of the revised contract amount:

Original Contract Amount.....	\$32,200.00
Additional Fees (Amendment 1).....	\$ 3,500.00
Revised Contract Amount.....	\$35,700.00

Receipt of a signed copy of this document will constitute an executed agreement.

For Kapur & Associates, Inc.,

By: 

Jeremy Schwartz, P.E.,
Project Engineer

For the Village of Bayside,

By: _____

Andrew K. Pederson,
Village Manager

Date: 5-6-18

Date: _____

Police Department April 2019 Report

Activity by the Numbers

- 392 Calls for service
- 139 Building checks were conducted
- 24 Crime prevention notices issued
- 5 Code violation noted
- 39 Assists to Fire Department
- 18 Assists to agencies
- 28 Criminal arrests
- 2 Accidents / Crashes investigated
- 30 Reports written (+78%)
- 7391 patrol miles; 41 miles / officer / shift
- 210 Traffic Stops (+26%)

- 118 Noted Violations (+17%):
 - 88 Citations
 - 4 Adult Ordinances
 - 26 warnings issued
- Court Activity (not aggregated)
 - 116 hearings conducted
 - 81 citations
- Fines levied \$10,099.00
- Fines paid \$1,137.40
- Outstanding \$8,871.60

Highlights / Accomplishments

- Drug Take Back Day yielded 42 pounds of prescription drugs
- See Me! Initiative launched at three intersections along Brown Deer Road to help pedestrians be seen by motorists
- Higher security and police presence for houses of worship
- Police officers qualified with their weapons at the pistol range
- Training included DNA evidence collection, community relations, and emergency vehicle operations, task force operations, CPR, energy disaster workshop, advanced communications, active shooter 101
- Grant application for body armor replacement tendered to State
- New squad car delivered and had graphics applied

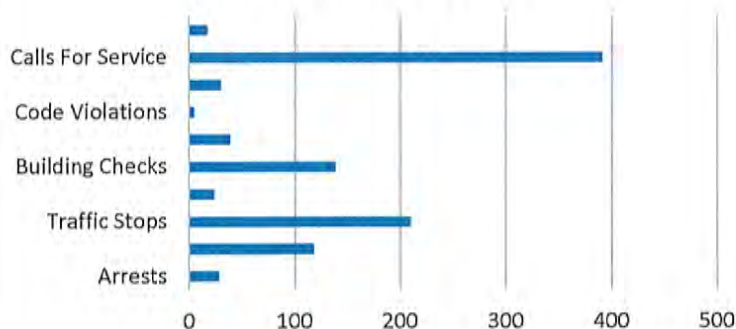


Lieutenant Paul Picciolo and Junior Police Officer Zev

Month Ahead

- Bicycle Safety Program w/ Fox Point PD at Stormouth School
- myBlue residents meeting – Sector 7 w/ Officer Halverson
- Employee meetings – information gathering for budget
- New police officer to be hired by mid-month;
- Officer Metanova released from training to solo patrol duties

April Officer Activity



SEE ME!

Crosswalk Flag Initiative



1. Grab a Flag / Hold it up to be seen
2. Wait for Traffic to Stop
3. Look Left - Look Right
4. Wave "Thank You!"
5. Leave Flag on Other Side

BAYSIDE

Communications Center April 2019 Report

Highlights/Accomplishments:

- Staff focused on Stress training for National Stress Awareness Month in April. While stress impacts everyone, awareness and coping methods will be discussed in this training.
- BCC staff completed a review of the most recent fire in Bayside, staff did a great job. Supervisor Reed will be meeting with those that worked the incident to review.
- CTO/Lead Andersen attended a Railroad Safety Seminar and will be working with Training Coordinator Krantz, and NSFD to develop training materials regarding railway incidents for the dispatch center.
- Call of the month came from Brown Deer and involved a male and female subject were physically fighting in the Walgreen's parking lot. Officers made contact with the subjects and both were issued a citation.

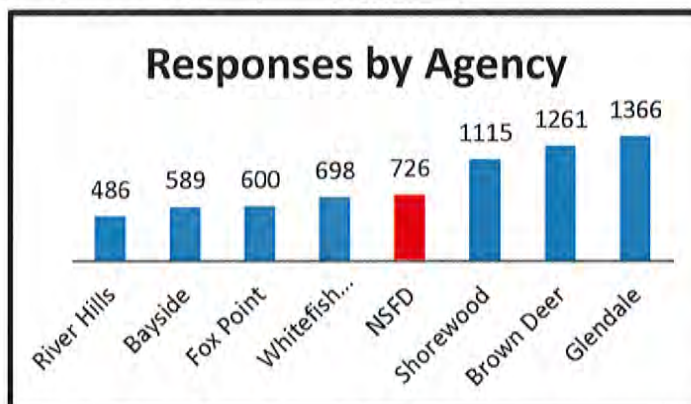
Metrics:

Metric	Measurement	Actual
Dispatch Time	Time to Dispatch Vehicle	28 seconds
Dispatch Call Review	Call Reviews	97.26%
Department Accreditation	Departments	In Progress

Call Type	Month	2019 YTD	2018 YTD	YTD Change
911	2,022	8,128	8,088	+5%
Non-Emergency	4,651	18,921	19,122	-1.1%
Outbound	1,690	7,014	6,314	+11.1%
Total	8,363	34,063	33,524	+1.6%

Top 5 Response Types:

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



Priorities for Next Month:

- Supervisors will be scheduling shift meetings with their respective personnel.
- BCC staff are completing SMART goals and meeting with supervisors regarding the performance appraisal process.
- Staff will be continuing Active Shooter training modules in preparation for the tabletop in August 2019.



AED Training



Bayside Police Department

myBlue Police Trading Card Program

Bayside Police Officer Mike Klawitter is the author and driving force behind a community connection program called "Police Trading Cards". Part of the myBlue initiative, the program promotes a long lasting and positive relationship between Bayside Police Officers and the youngest stakeholders of the community.

The simple goal of the program is to enhance the communication and trust placed in the police officers by Bayside families and their children. A direct result of personal, one-on-one interaction with the police officer who waves, stops, talks and listens to kids as they play, walk or ride in the neighborhood will be an increased trust by children (and parents) who live in Bayside.

HOW IT WORKS - Every police officer will receive packets of three trading cards featuring pictures and biographies. Children in kindergarten through eighth grade are the focus of the program; younger children will not be excluded. The program will be marketed through Facebook, Village websites and other social media. Parents and their children will be encouraged respond to police officers who may engage them by asking for their trading card. Similarly, the officers will engage the children in a friendly dialogue promoting a positive relationship.

Child by child and officer by officer, trust will grow. The first several participants to collect every trading card will be rewarded with a variety of prizes, yet to be determined.





APPLICATION FOR SPECIAL EXCEPTION TO THE ZONING CODE REQUIREMENTS

The Board of Appeals, pursuant to Wis. Stats. 62.23(7)(e) and after appropriate notice and hearing, may, with regard to any requirement imposed by the Zoning Code, or any other section of the Municipal Code which specifically allows for special exceptions, recommend a special exception to the Village Board for approval. Notice of application for special exception shall be provided to all property owners adjoining or abutting the property proposed for a special exception. Denials of special exceptions shall not be appeal able to the Village Board.

1. State the section of the Village of Bayside Municipal Code that you are appealing.

125-29 (b)(4)

2. Give a brief description of what you want to do and why.

Build a small deck off the kitchen

3. State why compliance with Municipal Code is unreasonably burdensome or negatively impacting upon the use of the property.

① Code restricts building the deck in direction that would not impact stability of ravine or the natural grade leading to ravine.

② looking for an exception on a private road trail is bordered by two households - Becker & Shubazi

Applicant Printed Name

Applicant Signature

Shubazi Shubazi

③ Neighbor (Becker) were granted a variance similar to what we are asking for.

back —→

④ Building according to code would increase cost by about 10k and also necessitate the building of a retaining wall



North Shore Library April 2019

Activity by the Numbers

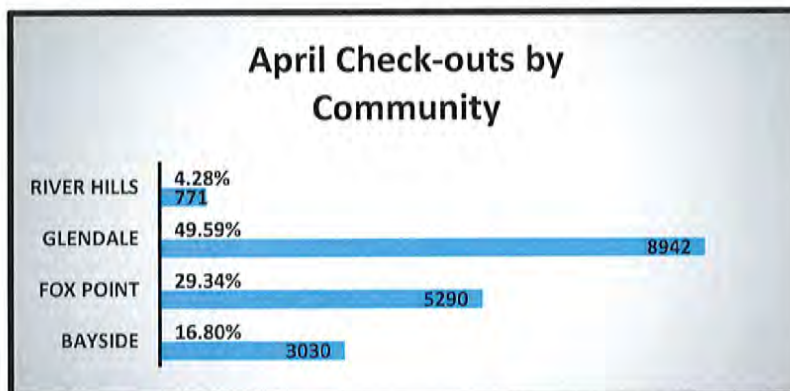
- 9,557 Residents visited the North Shore Library
- 18,087 Physical Items checked out
- 46 New Library Cards Issued
- 29 days North Shore Library was open
- 3603 E-items checked out by NSL residents
- 2,582 WIFI Sessions
- 1,334 Public Computer Sessions
- 2,776 Website Visits
- 52 Community Room
- 158 Study Room use

Classes

- 23 Children's Classes with 340 Participants
- 28 Adult Classes with 316 Participants



Lizzy Lowrey – Head of Youth Services



Highlights/Accomplishments

- Lizzy Lowrey joined the Library Staff as Head of Youth Services. Lizzy previously served as Manager of the Milwaukee Public Library Central Children's Room. She has also worked in the Seattle and Oregon Public Library Systems. Lizzy has been busy scheduling classes and preparing for the Children's Summer Reading Program, which will kick off on June 10th.
- Library staff, attended the Multi-Agency Resource Center set up by the Red Cross for the residents affected by the Bayside Apartment Fire. Staff distributed information about library cards, provided assistance for those who lost library materials in the fire, provided free crafts for children and books for all.
- Adult Services team began ordering, receiving, and cataloging items for the new **Share Shed**, an initiative that will allow patrons to borrow specialty items, like a telescope or binoculars.