



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
June 18, 2020
Remote Teleconferencing, 6:00pm

**BOARD OF TRUSTEES
AGENDA**

PLEASE TAKE NOTE: Due to the COVID-19 Pandemic, the Village Board will be meeting via remote teleconferencing 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. PUBLIC HEARING

- A.** Public Hearing on the 2021 Community Development Block Grant Funds-Proposed 2021 Village of Bayside Projects.

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 Trustees meeting minutes, May 13, 2020.
2. Summary of Claims for May 1, 2020 through June 5, 2020 in the amount of \$139,982.18.
3. Proclamation of Appreciation for Architectural Review Committee Member Sandra Muchin-Kofman for her Contributions to the Village of Bayside during her 16 years of Service.
4. Proclamation Recognizing September 13 and 14 as Friendship Circle Days.
5. License agreement between the Village of Bayside and the property located at 9377 North Regent Road for the installation of fence within the stormwater easement.
6. 2019 Capacity, Management, Operation and Maintenance (CMOM) Plan update.
7. Resolution 20-____, a Resolution regarding the Wisconsin Department of Natural Resources NR 208, 2019 Compliance Maintenance Annual Report.
8. Appointment of Cassidy Schmidt as Deputy Clerk and Leah Hofer as Deputy Treasurer.
9. 2021 Community Development Block Grant application.
10. 2021-2023 Urban County Consortium Cooperation Agreement for Community Development Block Grant program.
11. Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin.

12. Agreement between Village of Bayside and Molly Robinette for use of Ellsworth Park soccer fields for soccer lessons.

IV. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Finance and Administration Committee

- a. Presentation/acceptance of the 2019 Village Audit.
- b. Discussion/action on May 2020 Administrative Services Report.
- c. Discussion/action on 2021 Village Budget Guidelines and 2021 Village Budget Schedule.
- d. Discussion/action on Ordinance 20-____, an Ordinance Repeal and Recreate Section 35-122 of the Municipal Code with Regard to Closing Hours in Ellsworth Park.
- e. Discussion/action on Ordinance 20-____, an Ordinance to create Section 1-24 of the Municipal Code with regard to the conduct of Remote and Virtual Meetings of Boards and Commissions.

2. Public Safety Committee

- a. Discussion/update on COVID-19 Pandemic from North Shore Health Department.
- b. Discussion/action on Resolution 20-____, a Resolution to Extend the Declaration of Public Health Emergency in Response to the COVID-19 Coronavirus.
- c. Discussion/action on Resolution 20-____, a Resolution in Support of Race, Equity and Justice.
- d. Discussion/action on May 2020 Communication Center Report.
- e. Discussion/action on May 2020 Police Department Report.

3. Public Works Committee

- a. Discussion/action on May 2020 Department of Public Works Report.
- b. Discussion/action on agreement with Wisconsin Utility Exposure, Inc. for Hydro-Vac Excavation services.
- c. Discussion/action on purchase of replacement generators for Bay Point and Hermitage Lift Stations.
- d. Discussion/update on 2020 Capital Projects.

4. Intergovernmental Cooperation Council

5. Board of Zoning Appeals

- 6. **Architectural Review Committee**
- 7. **Plan Commission**
- 8. **Library Board**
 - a. Discussion/action on the May 2020 Library Report.
- 9. **Community Event Committee**
 - a. Update on 4th of July Parade.
 - b. Discussion/action on Bayside Five and Wine Run/Walk event.
 - c. Discussion/action on Bayside annual Village Picnic.
- 10. **North Shore Fire Department**
- 11. **Community Development Authority**

V. VILLAGE PRESIDENT'S REPORT

- A. Discussion/action on appointing Tony Aiello as a regular member of the Architectural Review Committee and Roy Dietsch to the Public Safety Committee.

VI. VILLAGE MANAGER'S REPORT

VII. VILLAGE ATTORNEY'S REPORT

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

VIII. ADJOURNMENT

Lynn Galyardt, Administrative Services Director

The Board of Trustees will utilize Zoom videoconferencing software for this meeting. To join the Zoom meeting using a computer or tablet, visit <https://us02web.zoom.us/j/84761609057?pwd=Z3RKV2ZpbmdQQ1kyV0x0RGhFZTJ5UT09>
Meeting ID: 847 6160 9057; Password: 5321188622

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
June 18, 2020
Remote Teleconferencing, 6:00pm

**BOARD OF TRUSTEES
AGENDA SUPPLEMENTAL**

I. CALL TO ORDER AND ROLL CALL

II. PUBLIC HEARING

- A. Public Hearing on the 2021 Community Development Block Grant Funds-
Proposed 2021 Village of Bayside Projects.**

III. CONSENT AGENDA

A. Approval of:

- 1. Board of Trustees meeting minutes, May 13, 2020.**
- 2. Summary of Claims for May 1, 2020 through June 5, 2020 in the amount of \$139,982.18.**
- 3. Proclamation of Appreciation for Architectural Review Committee Member Sandra Muchin-Kofman for her Contributions to the Village of Bayside during her 16 years of Service.**

Sandra Muchin-Kofman has stepped down from the Architectural Review Committee. She served from June 2004 to June 2020 and her 16 years of service are greatly appreciated.

- 4. Proclamation Recognizing September 13 and 14 as Friendship Circle Days.**

Friendship Circle Days will be observed on September 13 and 14. Bike4Friendship 2020, a 150-mile bike trip will travel through Bayside on these days and will raise funds and community awareness for Friendship Circle and children with special needs.

- 5. License agreement between the Village of Bayside and the property located at 9377 North Regent Road for the installation of fence within the stormwater easement.**

The 9377 North Regent Road property abuts a stormwater drainage easement with an underground stormwater management pipe. The ARC previously approved this fence on June 1, 2020. The fence is compliant with Village code. This license agreement gives the Village the ability to maintain the underground stormwater infrastructure within the easement.

- 6. 2019 Capacity, Management, Operation and Maintenance (CMOM) Plan update.**

Included in the packet is the 2019 CMOM Plan. As a member of MMSD, Village compliance requires an annual update to our CMOM Plan.

- 7. Resolution 20-____, a Resolution regarding the Wisconsin Department of Natural Resources NR 208, 2019 Compliance Maintenance Annual Report.**

Under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources, the Village is required to file a Compliance Maintenance Annual Report (CMAR) for its wastewater treatment/wastewater collection system.

8. Appointment of Cassidy Schmidt as Deputy Clerk and Leah Hofer as Deputy Treasurer.

Village code requires the positions of Deputy Clerk and Deputy Treasurer to be appointed at some point throughout the employee's tenure. Cassidy Schmidt was recently hired as the Deputy Clerk and Leah Hofer, the current Assistant to the Village Manager, also serves as the Deputy Treasurer.

9. 2021 Community Development Block Grant application.

The 2021 Community Development Block Grant allows the Village to pay for and support the LX Club Coordinator. The grant application is for approximately \$6,000.

10. 2021-2023 Urban County Consortium Cooperation Agreement for Community Development Block Grant program.

The 2021-2023 Urban County Consortium Cooperation Agreement is the master agreement that allows non-entitlement communities to participate in the Milwaukee County Community Development Block Grant program. This agreement is a three-year extension to an existing agreement.

11. Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin.

The Village Board has previously adopted the Intergovernmental Agreement for Fire and Other Protection Services for the 2020 Democratic National Convention. This agreement is a result of the DNC date change from July to August.

12. Agreement between Village of Bayside and Molly Robinette for use of Ellsworth Park soccer fields for soccer lessons.

This agreement with Molly Robinette will compensate the Village for the long-term use (summer months) of the soccer fields at Ellsworth Park for soccer lessons.

IV. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Finance and Administration Committee

a. Presentation/acceptance of the 2019 Village Audit.

The 2019 Village Audit was successful with strong financial results and no new material weaknesses. Material weaknesses related to department controls regarding municipal court were removed as we have consolidated to the North Shore Municipal Court and the City of Glendale now manages that function. Acceptance is recommended.

b. Discussion/action on May 2020 Administrative Services Report.

Included in the packet is the May 2020 Administrative Services Report. Of significant note, BakerTilly completed the 2019 audit and provided draft documents. Assessment change notices

were sent out to property owners; 49 residential homes saw a decrease in value, 1,069 residential homes saw an increase, and 502 saw no change. **Approval is recommended.**

c. Discussion/action on 2021 Village Budget Guidelines and 2021 Village Budget Schedule.

Listed below is the 2021 Budget Schedule. This schedule is very similar to the process utilized in 2020.

June 2020

- 18 Initial 2021 Board of Trustees consideration of budget guidelines and parameters.
- 30 Capital Improvement Plan (CIP) documents distributed.
2021 Department Operational budget worksheets distributed.

July 2020

- 27 Capital Improvement Plan (CIP) requests due.
2021 Departmental/Operational budget worksheets due.
- 31 2020 department goals and strategic initiatives update due.

August 2020

- 3 2020 department goals and 2020 strategic initiatives update due.
2021 department goals and 2021 strategic initiatives due.
- 10 ICMA Performance measurement trend analysis, dashboard, and fiscal analysis completed.
- 17 2020 revenue and expenditure projections due.
- 24 Five-year budget projections and long-term financial plan update completed.
- 31 Case studies due.

October 2020

- 23-30 Distribution of Village Manager's recommended 2021 budget, sanitary sewer and stormwater utility fee to Village Board of Trustees.

November 2020

- 9-16 Sub-committee meetings to review 2021 recommended budget(s).
- 19 Public hearing, final consideration and approval of 2021 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2020

- 7 Tax bills mailed.

Approval is recommended.

d. Discussion/action on Ordinance 20-____, an Ordinance Repeal and Recreate Section 35-122 of the Municipal Code with Regard to Closing Hours in Ellsworth Park.

The current Ellsworth Park hours are 6 a.m. to 10 p.m. As we are in need of updating signage at the Park, the ordinance addresses the open hours of the park and proposes a time change to

be open one-half hour prior to sunrise to one-half hour after sundown, which allows for a seasonal adjustment in times. In surveying various municipalities in Milwaukee County, each community varies in park open times. The new park hours would only apply to Ellsworth Park. **Direction is requested.**

- e. **Discussion/action on Ordinance 20-____, an Ordinance to create Section 1-24 of the Municipal Code with regard to the conduct of Remote and Virtual Meetings of Boards and Commissions.**

Given the COVID-19 pandemic and the use of online technology for public meetings, the proposed ordinance outlines the policies and procedures for when and how to conduct virtual public meetings. **Approval is recommended.**

2. **Public Safety Committee**

- a. **Discussion/update on COVID-19 Pandemic from North Shore Health Department.**

As of June 11, 2020 we will be moving to Phase C and due to the nature of this being a very fluid situation, Ann Christansen will be present to give the current status of COVID-19 and answering any questions you may have.

- b. **Discussion/action on Resolution 20-____, a Resolution to Extend the Declaration of Public Health Emergency in Response to the COVID-19 Coronavirus.**

The resolution extends the local public health emergency that was declared on June 25, 2020 to October 1, 2020 or until the public emergency conditions no longer exist, whichever is longer. The original public health emergency was declared for sixty days, which ended on May 16, 2020. The last resolution extended the public health emergency to June 25, 2020. This resolution further extends the public health emergency to continue to coordinate with FEMA and CARES Act Reimbursement protocol. **Approval is recommended.**

- c. **Discussion/action on Resolution 20-____, a Resolution in Support of Race, Equity, and Justice.**

Attached is a resolution on race, equity, and justice. This document as proposed should be viewed as a first step, one that begins a larger conversation and work plan moving forward on the issues of race, justice, and equity.

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

WHEREAS, George Floyd, a Black man, was violently murdered on May 25, 2020 by a Minneapolis Police Officer; and

WHEREAS, Eric Garner, Michael Brown, Freddie Gray, Dontre Hamilton, Ezell Ford, Michelle Cusseaux, Tanisha Anderson, Tamir Rice, Natasha McKenna, Walter Scott, Bettie Jones, Philando Castile, Botham Jean, Atatiana Jefferson, Eric Reason, Dominique Clayton, Breonna Taylor, and so many more lives were tragically and violently ended before that of George Floyd's untimely death; and

WHEREAS, there is a local and national crisis of systemic racism and oppression manifested in individual, institutional and structural forms; and

WHEREAS, disparities resulting from systemic racism threaten the safety, health, and well-being of the Black members of our community every day; and

WHEREAS, the Village believes that all people, regardless of their race or any other individual characteristic, deserve to be respected, appreciated, and treated equally; and

WHEREAS, the Village believes in fostering equity, inclusion, tolerance, dignity, and equal rights for all community members; and

WHEREAS, the impacts and outcomes of systemic racism are fundamentally at odds with our beliefs, and confronting racial inequity and oppression is inherently consistent with the purpose, values and beliefs of the Village of Bayside; and

WHEREAS, the Bayside Police Department and the Milwaukee County Sheriff Department are entrusted with keeping our community safe and enforcing laws; and

WHEREAS, the Village of Bayside launched its neighborhood policing initiative, myBlue, on February 21, 2019, aimed at strengthening the relationship between police officers and residents as well as further humanizes the services provided by the Bayside Police Department; and

WHEREAS, the commitment of the Village of Bayside and the Bayside Police Department to build positive community relationships and trust through integrity, communication, and mutual understanding with the public is more important than ever.

NOW THEREFORE, BE IT RESOLVED, that the Village commits to

- being proactive participants in the healing of our community, our region, and our country;
- identifying and ending any destructive bias or prejudice;
- denouncing hatred and oppression;
- healing, reconcile and strengthening the trust between all people;
- encouraging and enhancing participation and representation of all of our community as we move the Village forward.

BE IT FURTHER RESOLVED that the Village will work tirelessly to:

- promote equity and inclusivity;
- engage our community by including a diverse range of input, experiences, and stories;
- review current practices, policies and adopt best practices;
- be a model community for partnerships between all racial and ethnic groups.

Approval is recommended.

d. Discussion/action on May 2020 Communication Center Report.

Included in the packet is the May 2020 Communication Center report. Of significant note, BCC is working with software provider, Intrado, to get a revised quote for NextGen911 implementation into

the Center which will take place in 2020 and 2021 and funded through the NG911 grant. **Approval is recommended.**

e. Discussion/action on May 2020 Police Department Report.

Included in the packet is the May 2020 Police Department report. Of significant note, Sector Officers are monitoring the Village for seasonal Code violations; lawns will be a priority. Also, officers made 43 traffic stops and issued 25 citations. **Approval is recommended.**

3. Public Works Committee

a. Discussion/action on May 2020 Department of Public Works Report.

Included in the packet is the May 2020 Department of Public Works Report. Of significant note, the crews worked through the May 17 rain event of over five inches. Also, crews completed 41 mulch deliveries and made 815 yards waste collection stops. **Approval is recommended.**

b. Discussion/action on agreement with Wisconsin Utility Exposure, Inc. for Hydro-Vac Excavation services.

This agreement would provide for additional vertical pipe extension to be installed within the Tennyson Green Infrastructure project to alleviate storm water in heavy rains. The current pipe extends 5 feet down. This proposal would extend the depth of the vertical French drain pipe to 15 feet. The Hydro-Vac Excavation services provided by Wisconsin Utility Exposure, Inc. outlined in this agreement include providing labor, materials, equipment, and traffic control to hydro excavate a 12-inch diameter casing through sand, stone, and ground water. **Approval is recommended.**

c. Discussion/action on purchase of replacement generators for Bay Point and Hermitage Lift Stations.

The Village is currently out to bid on the replacement of the control building for the Bay Point and Hermitage lift stations. In order to save money, the Village would be directly purchasing the generators that are scheduled to be replaced as part of the project. There is a lead time of two to three months once they are purchased. The generator that has been specified would be similar to generators at other Village lift stations, providing uniformity. The proposed quote is for \$12,941 for each generator and \$1,285 for the transfer switch for the electronic controls. The total purchase would be \$28,452. The bids for the control buildings are to be back on July 7. Monies are available and budgeted for the generators from the most recent sanitary sewer borrowing and are within the scope of the project budget. **Approval is recommended.**

d. Discussion/update on 2020 Capital Projects.

The lift stations went out to bid on June 16, 2020 and bids will be opened on July 7, 2020. The Bay Point and Hermitage lift stations have aged.

The Village portion of the Road/Stormwater project will begin June 22. The stormwater contractors will potentially start the week of August 3. The road contractors will potentially start immediately after Labor Day. Streets for this project are selected based on the Pavement Surface Evaluation and Rating (PASER) system. The Village will be completing culvert replacements and ditch regrading along the road project to address stormwater issues.

The sanitary sewer lateral lining project has been delayed due to COVID-19, but is expected to take place sometime over the summer. The pre-construction meeting is scheduled for June 18. This

project includes the rehabilitation of the sanitary sewers main lines throughout various areas of the Village.

4. **Intergovernmental Cooperation Council** – No report.
5. **Board of Zoning Appeals** – No report.
6. **Architectural Review Committee** – No report.
7. **Plan Commission** – No report.
8. **Library Board**
 - a. **Discussion/action on the May 2020 Library Report.**

Included in the packet is the May 2020 Library Report. **Approval is recommended.**

9. **Community Event Committee**
 - a. **Update on 4th of July Parade.**

In light of the COVID-19 pandemic, attached is a route to conduct a vehicular 4th of July parade. All residents will be encouraged to register and participate in the parade. Residents can register online through Access Bayside. We encourage as many vehicles to participate as possible. We will travel through most of the myBlue sectors while attempting to avoid major thoroughfares. The anticipated length of the parade is 40 minutes. There will be a contest for the best decorated vehicle. Cars will line up at Bayside Middle School, exit onto Ellsworth Lane and ultimately end at Village Hall. We ask residents to not exit cars before, during, or after the parade to maintain social distancing. If your home is on the parade route, no street parking is allowed. If your home is on the route, we encourage you to decorate your front yard.

- b. **Discussion/action on Bayside Five and Wine Run/Walk event.**

The Bayside Five and Wine Run/Walk requires a significant amount of third-party vendor coordination and planning. At this point, we have not secured any of the vendors for the event due to the COVID-19 pandemic. Social distancing during the 5K would be very challenging. The status of Cardinal Stritch University students, which are fundamental to the success of the event, is unknown. Most run/walk events have either been cancelled or modified significantly. We have three (3) event registrations at this point.

At this point we do not feel we can safely and comfortably conduct an event. We recommend cancelling the event and look forward to having a bigger and more successful event in 2021.

- c. **Discussion/action on Bayside annual Village Picnic.**

Most municipally sponsored events have been cancelled through the summer and either cancelled, postponed, or pending cancellation through the fall. The Village is looking at options for the annual Village Picnic and ways in which it can be held in a socially distanced manner. Traditionally, there have been bounce houses, music, rock climbing walls, games, corn, vendors, displays, sausages, beer, non-alcoholic drinks, and tents that require masses of people to be within 6 feet of each other. At this point, only the DJ has been secured. The Picnic is heavily reliant on staff, volunteers, and Village Board members to work the event. As we inventory the

traditional picnic amenities, we have been unable to determine a safe way to host the bounce house, rock climbing wall, inflatables, games, and vendor displays. As you may recall, the 2020 Community Event Sponsorship program was halted due to the COVID-19 pandemic. Staff has discussed ways in which we could hold the event and substantially scale back the activities deemed safer in nature, such as the DJ and limited food and beverage possibly without tents or seating to maintain appropriate social distancing. Conducting the Picnic would go against the current Phase C Milwaukee County Health Department's guidelines; however, we do not know, but anticipate, the guidelines will be the same in September. Outlined below are the options that staff has discussed.

Option 1: Modify the Picnic to only include a DJ, limited food, drinks, without tents or seating.

Option 2: Postpone the Picnic until later in 2020.

Option 3: Cancel the Picnic.

With any of the options, we would recommend that the few sponsors that have contributed financially to the 2020 Community Events be asked if they would be willing to carry that money over to sponsor 2021 events or it be refunded. **Direction is requested.**

10. **North Shore Fire Department** – No report.

11. **Community Development Authority** – No report.

V. VILLAGE PRESIDENT'S REPORT

A. **Discussion/action on appointing Tony Aiello as a regular member of the Architectural Review Committee.**

VI. VILLAGE MANAGER'S REPORT

VII. VILLAGE ATTORNEY'S REPORT

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

VIII. ADJOURNMENT

STATE OF WISCONSIN - VILLAGE OF BAYSIDE - MILWAUKEE & OZAUKEE COUNTY

In the Matter of 2021 Community Development
Block Grant Funds - Proposed 2021 Village of
Bayside Projects

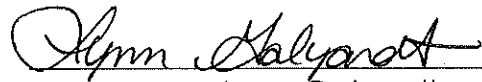
NOTICE OF PUBLIC HEARING

PLEASE TAKE NOTICE that a public hearing will be held before the Village Board of Trustees of the Village of Bayside on June 18, 2020 at the Village Hall, via teleconferencing. The purpose of the public hearing is to solicit public comment on the proposed 2019 Village of Bayside Community Development Block Grant projects.

Possible projects include: LX Club Senior Center

PLEASE TAKE FURTHER NOTICE that at such time and place, all interested parties may appear via teleconferencing
<https://us02web.zoom.us/j/84761609057?pwd=Z3RKV2ZpbmdQQ1kyV0x0RGhFZTJ5UT09>, Meeting ID: 847 6160 9057, Password: 5321188622, or call 1-312-626-6799, or by attorney or agent, and be heard on this matter.

DATED this June 8, 2020.



Lynn Galyardt
Director of Finance and
Administration

For Posting
June 8, 2020



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting Minutes
May 13, 2020

I. CALL TO ORDER AND ROLL CALL

President Walny called the meeting to order at 6:02pm via remote teleconferencing.

ROLL CALL

President: Eido Walny
Trustees: Mike Barth
Darren Fisher
Daniel Muchin
Bob Rudman
Margaret Zitzer

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

II. 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 Trustees meeting minutes, April 16, 2020.
2. Summary of Claims for April 4, 2020 through April 20, 2020 in the amount of \$81,618.81.
3. Application for issuance of operator's license request for Jessica Buehler, Natural Events, which has been approved by the Police Department.
4. April 2020
 - a. Administrative Services Report
 - b. Police Department Report
 - c. Communication Center Report
 - d. Library Report
 - e. Department of Public Works Report
5. Intergovernmental Cooperation Agreement for procuring personal protection equipment and other necessary sanitation and medical supplies in response to the COVID-19 Public Health Emergency.
6. Ordinance 20- _____, an Ordinance to Repeal and Recreate Section 125-94(d) of the Municipal Code with Regard to Conditional Use Procedure.
7. 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.
8. 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.
9. Proclamation Recognizing April as National 911 Education Month.

10. **Proclamation Recognizing April 12-18, 2020 as National Public Safety Telecommunications Week.**
11. **Proclamation Recognizing May 3-9, 2020 as Municipal Clerks Week.**
12. **Proclamation Recognizing May 10-16, 2020 as National Police Week.**
13. **Proclamation Recognizing May 17-23, 2020 as Emergency Medical Services Week.**
14. **Proclamation Recognizing May 17-23, 2020 as National Public Works Week.**

Motion by Trust Muchin, seconded by Trustee Zitzer, Board of Trustees meeting minutes, April 16, 2020; Summary of Claims for April 4, 2020 through April 20, 2020 in the amount of \$81,618.81; application for issuance of operator's license request for Jessica Buehler, Natural Events, which has been approved by the Police Department; April 2020-Administrative Services Report; Police Department Report; Communication Center Report; Library Report; Department of Public Works Report; Intergovernmental Cooperation Agreement for procuring personal protection equipment and other necessary sanitation and medical supplies in response to the COVID-19 Public Health Emergency; Ordinance 20-713, an Ordinance to Repeal and Recreate Section 125-94(d) of the Municipal Code with Regard to Conditional Use Procedure; 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; 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; Proclamation Recognizing April as National 911 Education Month; Proclamation Recognizing April 12-18, 2020 as National Public Safety Telecommunications Week; Proclamation Recognizing May 3-9, 2020 as Municipal Clerks Week; Proclamation Recognizing May 10-16, 2020 as National Police Week; Proclamation Recognizing May 17-23, 2020 as Emergency Medical Services Week; and Proclamation Recognizing May 17-23, 2020 as National Public Works Week. Motion carried unanimously.

III. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

- a. **Discussion/action on Ordinance 20-_____, an Ordinance to create sections 17-3 through 17-7 of the Municipal Code with regard to communicable diseases and quarantine and isolation regulations.**

Manager Pederson stated with the evolving events with the stay-at-home order being repealed this may not be needed however this ordinance would provide the Police Department with the authority to enforce any local health department order.

Motion by Trustee Muchin, seconded by President Walny, to approve Ordinance 20-714, an Ordinance to create sections 17-3 through 17-7 of the Municipal Code with regard to communicable diseases and quarantine and isolation regulations. Motion carried unanimously.

2. Finance and Administration Committee

- a. **Discussion/action on Resolution 20-____, a Resolution consenting to let the Village of River Hills, Wisconsin prepay the 2011 General Obligation Promissory Note between the Village of River Hills and the Village of Bayside, Wisconsin for the North Shore Dispatch Center.**

Trustee Barth stated this resolution allows for the Village of River Hills to prepay the 2011 General Obligation Promissory Note that financed their portion of the North Shore Dispatch Center. The Promissory Note has a large final maturity in 2021, totaling \$175,127.50, including interest.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to approve Resolution 20-09, a Resolution consenting to let the Village of River Hills, Wisconsin prepay the 2011 General Obligation Promissory Note between the Village of River Hills and the Village of Bayside, Wisconsin for the North Shore Dispatch Center. Motion carried unanimously by roll call vote.

b. Discussion/action on Resolution 20-____, a Resolution to authorize the Village Clerk to issue operators licenses under Chapter 125.17(I) Wis. Stats.

Trustee Barth noted this resolution authorizes the Village Clerk to process Operator's Licenses for alcoholic beverages without having them have to be approved by the Board of Trustees due to a recent change in state law.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to approve Resolution 20-10, a Resolution to authorize the Village Clerk to issue operators licenses under Chapter 125.17(I) Wis. Stats. Motion carried unanimously.

c. Discussion/action on Ordinance 20-____, an Ordinance to Amend Sections 104-2, 104-125, and 104-126 with Regard to Notification of Abutting Property Owners Regarding Certain Architectural Review Committee Actions.

Manager Pederson stated that upon receipt of an application for the Architectural Review Committee, staff notifies all abutting properties via U.S. Mail that a project is being proposed however, Municipal Code only requires the Village to notify in the instance of fence and pool projects. This ordinance will change code to make notification required for any type of project brought before the Architectural Review Committee.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to approve Ordinance 20-715, an Ordinance to Amend Sections 104-2, 104-125, and 104-126 with Regard to Notification of Abutting Property Owners Regarding Certain Architectural Review Committee Actions. Motion carried unanimously.

d. Presentation/acceptance of 2018 Government Finance Officers Association (GFOA) Comprehensive Annual Financial Report (CAFR).

Trustee Barth stated the Village had been awarded with the Certificate of Achievement for Excellence in Financial Reporting for the 2018 Comprehensive Annual Financial Report. This is the ninth year the Village has received this award.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to accept the 2018 Government Finance Officers Association (GFOA) Comprehensive Annual Financial Report (CAFR). Motion carried unanimously.

e. Discussion/action on Resolution 20-____, a Resolution to Extend the Declaration of Public Health Emergency in Response to the COVID-19 Corona Virus.

Manager Pederson stated this resolution extends the local public health emergency that was declared on March 17, 2020 to June 25, 2020 or until the public emergency conditions no longer

exist, whichever is longer. The original public health emergency was declared for sixty days, which ends on May 16, 2020. The Village Board will meet on June 18, 2020 and the resolution extends one week after that date allowing the Board time to reconsider giving the condition of COVID-19 at that time.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to approve Resolution 20-11, a Resolution to Extend the Declaration of Public Health Emergency in Response to the COVID-19 Corona Virus. Motion carried unanimously.

f. Discussion/update on Moving Milwaukee County Forward.

Manager Pederson stated Milwaukee County would like to have one plan for the County with phases to open up the County. Trustee Muchin questioned if the Village could create our own plan or wait for further facts. Manager Pederson stated that given the Supreme Court ruling earlier in the day, he would like to wait for further facts before creating a plan.

g. Discussion/action on Resolution 20-____, a Resolution to Amend the 2020 Budget to reflect changes in revenues and expenditures.

Trustee Barth stated there was an anticipated total loss in revenue of \$140,000 - \$150,000 and noted this budget amendment would transfer money out of numerous line items into a designated COVID-19 Contingency Fund. Measures taken year-to-date, along with this amendment, are anticipated to balance the 2020 budget.

In addition, currently the Village financial policies allow the Village Manager to transfer up to \$7,500 within a department. The proposed resolution would give the Manager the ability to transfer up to \$7,500 outside of a specific department. This will allow for the financial flexibility to adjust expenditures due to the COVID-19 crisis and allow for transfers in to and out of the COVID-19 Contingency Fund. Any transfers would be reported back to the Village Board as they are completed.

Motion by Trustee Muchin, seconded by Trustee Zitzer, to approve Resolution 20-12, a Resolution to Amend the 2020 Budget to reflect changes in revenues and expenditures. Motion carried unanimously by roll call vote.

h. Discussion/action on 2020 Community Events.

- 1. 4th of July parade**
- 2. Bayside Five and Wine Run/Walk**
- 3. Annual Village Picnic**

Trustee Barth stated the Board needed to discuss the cancelling of the 4th of July parade and the other upcoming events.

Manager Pederson stated due to the COVID-19 pandemic, the Village ceased solicitation of contributions for community events given the financial impact on many families and businesses during the COVID-19 pandemic and donations are well under what was projected to operate the events. Given the pandemic and existing and expected public health orders, the Village needs to find the delicate balance between the health and safety of our citizens, volunteers, sponsors and staff with the ability to safely operate a community event where a large scale public gathering is natural and proper social distancing may or may not be able to be guaranteed.

President Walny stated he would like to have a 4th of July event that would have families coming out of their homes and hold off on deciding about cancelling the Bayside Five and Wine Run/Walk and Picnic at this time.

Manager Pederson suggested some type of a car parade be held for the Fourth of July. Trustee Zitzer suggested a "best car" contest.

This agenda item was tabled.

3. Public Works Committee

a. Discussion/update on 2020 Capital Projects.

Manager Pederson stated the lift stations have received Architectural Review Committee approval and the Village will go out to bid in June to replace the Bay Point and Hermitage lift stations.

The Village portion of the Road/Stormwater project will begin in June. A public meeting was held on Monday, May 11 at 7:30 to discuss the project. The stormwater contractors will potentially start the week of August 3. The road contractors will potentially start immediately after Labor Day. Streets for this project are selected based on the Pavement Surface Evaluation and Rating (PASER) system. The Village will be completing culvert replacements and ditch regrading along the road project to address stormwater issues. This work will begin in mid-June.

The sanitary sewer lateral lining project has been delayed due to COVID-19 but is expected to take place sometime over the summer. This project includes the rehabilitation of the sanitary sewer in Basins #2 and #6.

4. Board of Zoning Appeals

a. Discussion/action on the request for a special exception by Steve Cramey, for the property located at 8635 N Pelham Pkwy to place a shed less than 10 feet from the south property line contrary to section 125-91(c).

Manager Pederson stated there were two agenda items at the Board of Zoning Appeals, only one of the issues, the 8635 N Pelham Pkwy shed, came forward for approval for the Board of Trustees to consider.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve the request for a special exception by Steve Cramey, for the property located at 8635 N Pelham Pkwy to place a shed less than 10 feet from the south property line contrary to section 125-91(c). Motion carried unanimously.

VII. VILLAGE PRESIDENT'S REPORT

A. Discussion/action of 2020-2021 Village Committee and Commission Appointments.

President Walny stated there are still vacancies on many of the committees and asked the Board of Trustee members to recommend anyone they know that may be interested in serving on the committees.

Manager Pederson stated Sandra Muchin Kofman would be stepping down from the Architectural Review Committee.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve the 2020-2021 Village Committee and Commission Appointments. Motion carried unanimously.

VIII. VILLAGE MANAGER'S REPORT

Manager Pederson stated there will be a recycling event for yard waste and electronics from 9 to 11:30pm on Saturday and noted the Village was slowly starting to get back to normal duties in the COVID19 pandemic. The Ellsworth Park playground would open, the bathrooms would not be open, special pickups would be starting in June, staff was readying Village Hall to open for people, movers are in place to assist in social distancing, signs are prepared to allow Village Hall to reopen in a safe way.

IX. VILLAGE ATTORNEY'S REPORT

None

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

None.

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, (North Shore Library).

Motion by Trustee Zitzer, seconded by Trustee Muchin, to adjourn to closed session at 6:52 pm 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, (North Shore Library). Motion carried unanimously.

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

Motion by Trustee Barth, seconded by Trustee Zitzer to reconvene in open session at 7:22 pm pursuant to Section 19.85 (2). Motion carried unanimously.

- A. Action on items in closed session.

No motions were made, or action taken in closed session.

XIII. ADJOURNMENT

Motion by Trustee Barth, seconded by Trustee Fisher, to adjourn the meeting at 7:23pm.

Respectfully submitted,

Lynn Galyardt, Administrative Services Director

SUMMARY OF CLAIMS

May 1, 2020 through June 5, 2020

May 15, 2020 \$88,672.75

May 29, 2020 \$51,309.43

TOTAL \$139,982.18

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/29/2020	36096	ACCURATE APPRAISAL LLC	16,185.00
05/29/2020	36097	AMAZON/SYNCB	1,280.73
05/29/2020	36098	AT&T	53.45
05/29/2020	36099	BAYCOM	575.00
05/29/2020	36100	BEAR GRAPHICS	887.98
05/29/2020	36101	BTAC ACQUISITION CORP	359.62
05/29/2020	36102	CITY OF GLENDALE	70.00
05/29/2020	36103	DICKMAN, MAX	9.50
05/29/2020	36104	DIKANGALA, VIOLETTE	50.00
05/29/2020	36105	DIVERSIFIED BENEFIT SERVICES	95.00
05/29/2020	36106	Election Systems & Software	437.50
05/29/2020	36107	FITCH, JOHN	17.00
05/29/2020	36108	GREENE, NATHANIEL	180.00
05/29/2020	36109	HAUBRICH, PAUL	9.50
05/29/2020	36110	HUMPHREY SERVICE PARTS INC	69.12
05/29/2020	36111	JEFFERS, PAULINE	85.00
05/29/2020	36112	KUJAWA ENTERPRISES INC	4,000.00
05/29/2020	36113	LEADER TOWING & TRANSPORT	135.00
05/29/2020	36114	LOCUTION SYSTEMS INC.	12,569.00
05/29/2020	36115	LUBAR, JESSICA	9.50
05/29/2020	36116	Mari Jo Miller	39.00
05/29/2020	36117	Mike Maloof	36.00
05/29/2020	36118	Newance	250.00
05/29/2020	36119	NORTH SHORE BANK	3,978.90
05/29/2020	36120	NORTH SHORE FIRE DEPT-4401	772.20
05/29/2020	36121	OFFICE COPYING EQUIPMENT LTD	24.35
05/29/2020	36122	Orolia	267.00
05/29/2020	36123	OZAUKEE COUNTY CLERK	179.86
05/29/2020	36124	SCHOLZ, UDO	24.78
05/29/2020	36125	SODOS, MARSHA	521.51
05/29/2020	36126	SPECTRUM BUSINESS	188.42
05/29/2020	36127	STATE OF WISCONSIN	60.89
05/29/2020	36128	UNEMPLOYMENT INSURANCE	676.93
05/29/2020	36129	Unger, Scott	36.00
05/29/2020	36130	UNITED WAY OF GREATER MILWAUK	50.00
05/29/2020	36131	WE ENERGIES	5,209.56
05/29/2020	36132	WIBLE, CLAYTON	1,916.13
Grand Totals:			51,309.43

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/15/2020	36052	ARLINGTON COMPUTER PRODUCTS	2,097.00
05/15/2020	36053	AT&T MOBILITY	1,225.69
05/15/2020	36054	AUTOMATIC ENTRANCES OF WISCO	65.00
05/15/2020	36055	BAKER TILLY VIRCHOW KRAUSE LLP	3,950.00
05/15/2020	36056	BOND TRUST SERVICES	400.00
05/15/2020	36057	BTAC ACQUISTION CORP	1,076.02
05/15/2020	36058	BUELOW VETTER BUIKEMA OLSON V	295.00
05/15/2020	36059	COMPASS MINERALS AMERICA INC	3,266.55
05/15/2020	36060	DAVIS & KUELTHAU S.C.	8,057.14
05/15/2020	36061	EVANS, JEFFREY	17.00
05/15/2020	36062	GREATAMERICA FINANCIAL SERVIC	328.00
05/15/2020	36063	GUETZKE & ASSOCIATES INC.	1,400.00
05/15/2020	36064	HERBST OIL	6,409.24
05/15/2020	36065	HIPPE, TAMMY	3.75
05/15/2020	36066	HUMPHREY SERVICE PARTS INC	514.71
05/15/2020	36067	MAPLE DALE-INDIAN HILL SCHOOL	174.09
05/15/2020	36068	MATHESON TRI-GAS INC DEPT 3028	52.05
05/15/2020	36069	MILW COUNTY TREAS-MUNIC COUR	804.00
05/15/2020	36070	MUNICIPAL CODE CORPORATION	476.00
05/15/2020	36071	Northland Business System	5,441.70
05/15/2020	36072	POLICE LEGAL SCIENCES	1,920.00
05/15/2020	36073	PREMIUM WATERS INC.	117.90
05/15/2020	36074	RIESEN, SUZANNE	70.00
05/15/2020	36075	RMC LLC	448.00
05/15/2020	36076	ROLING, JOSHUA	4.50
05/15/2020	36077	SAFEBUILT Iic	1,483.90
05/15/2020	36078	SECURIAN FINANCIAL GROUP	817.35
05/15/2020	36079	STATE OF WISCONSIN COURT	1,770.96
05/15/2020	36080	UNEMPLOYMENT INSURANCE	1,023.17
05/15/2020	36081	UNITED POWER & BATTERY CORP	7,760.00
05/15/2020	36082	UTLEY, LIANNA	25.00
05/15/2020	36083	VILLAGE OF FOX POINT	13,571.04
05/15/2020	36084	VISU-SEWER	13,988.10
05/15/2020	36085	WE ENERGIES	2,366.77
05/15/2020	36086	WM RECYCLE AMERICA	246.77
05/15/2020	36087	GREATAMERICA FINANCIAL SERVIC	500.36
05/15/2020	36088	AMAZON/SYNCB	1,313.42
05/15/2020	36089	MILW COUNTY TREAS-MUNIC COUR	1,424.40
05/15/2020	36090	Void Check	.00
05/15/2020	36091	STATE OF WISCONSIN COURT	3,057.16
05/15/2020	999111111	CARTER, JULIE	711.01

Grand Totals:

88,672.75

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

**A Proclamation of Appreciation for Architectural Review Committee
Member Sandra Muchin-Kofman for her Contributions to the Village of
Bayside During her 16 Years of Service**

WHEREAS, Sandra Muchin-Kofman was a member of the Village of Bayside Architectural Review Committee from June 2004 to June 2020; and

WHEREAS, Sandra Muchin-Kofman's dedication and commitment were valued by all members of the Architectural Review Committee, Village Staff, and Village Board; and

WHEREAS, Sandra Muchin-Kofman's service to the community has earned the gratitude and recognition of the residents of the Village of Bayside; and

WHEREAS, Sandra Muchin-Kofman's devoted and diligent service to the Village of Bayside will be missed by all she served;

THEREFORE, BE IT RESOLVED, that, Eido M. Walny, Village President and the Village Board of Trustees do hereby recognize Sandra Muchin-Kofman for her 16 years of continued service and loyalty to the Village of Bayside.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this eighteenth day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Attest

Lynn A. Galyardt, Administrative Services
Director

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

A Proclamation Recognizing September 13 and 14 as Friendship Circle Days

WHEREAS, The Friendship Circle seeks to provide individuals with special needs support, friendship, and inclusion; and

WHEREAS, The Friendship Circle channels the energy of community volunteers to provide impactful programming and meaningful friendships for individuals with a full spectrum of special needs; and

WHEREAS, Bike4Friendship 2020, a 150 mile bike trip which raises crucial funds and community awareness for Friendship Circle and children with special needs, will travel through Bayside on September 13 and 14, 2020;

NOW, THEREFORE, I, Eido M. Walny, Village President do hereby proclaim September 13 and 14, as

FRIENDSHIP CIRCLE DAYS

throughout Village of Bayside and I encourage citizens to attend and participate in the Friendship Circle of Wisconsin programs and activities as well as the Bike4Friendship.

PASSED AND ADOPTED by the Village of Board of Trustees of the Village of Bayside this eighteenth day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Attest

Lynn A. Galyardt, Administrative Services
Director

LICENSE AGREEMENT

THIS LICENSE AGREEMENT (this "Agreement") is made as of this ___ day of _____, 2020 by and between THE VILLAGE OF BAYSIDE, WISCONSIN ("Licensor"), and _____ ("Licensee"), owner of property at _____, Bayside, WI 53217 ("Licensee Property"), described in the attached Exhibit A ("Property").

RECITALS:

- 1. Licensor is the owner of the Property.
- B. Licensee desires to utilize a portion of the Property containing approximately _____ square feet (the "**License Area**") as described in the attached Exhibit B, for the purposes of maintaining a fence upon the terms and subject to the conditions herein set forth.

AGREEMENT

NOW THEREFORE, in consideration of the promises and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree as follows:

- 1. **License.** Subject to and upon all of the terms and conditions set forth in this Agreement, Licensor hereby grants to Licensee, and Licensee hereby accepts from Licensor, nonexclusive license to occupy and use the License Area during the term hereof for a fence (the "**License**").
- 2. **Term; Termination of License.** The term of this Agreement (the "**Term**") shall commence on the date hereof and shall expire ten (10) years thereafter. This License shall automatically renew for nine (9) successive ten (10) year terms unless Licensee or Licensor provides advance notice of nonrenewal. Either party may terminate this License on thirty (30) days written notice. Upon termination of the License, Licensee shall remove the fence within thirty (30) days (or immediately in the case of an emergency) and Licensee grants the Licensor the right to remove the fence and all personal property if the Licensee fails to do so as directed.
- 3. **Successors and Assigns.** This Agreement shall inure to the benefit of and bind the respective parties hereto and their successors, assigns, heirs and representatives.
- 4. **Insurance.** Licensee shall procure and maintain during the Term or cause to be procured and maintained during the Term, without expense to Licensor. Homeowners Insurance providing coverage for bodily injury (including death); and property damage. Such insurance shall have a combined single limit of not less than Three Hundred Thousand Dollars (\$300,000) per occurrence and Three Hundred Thousand Dollars (\$300,000) in the aggregate for all occurrences within each policy year.

EXHIBIT A

Property



2019 Annual Report

Municipality: Bayside

Submitted by: Shane Albers

Date Submitted: 5-21-20

Please submit completed forms by April 30, 2020.
 Instructions for submitting completed annual reports:
 1. Log into the MMSD Municipal Portal.
 2. Drag and drop into your municipality folder and leave as unassigned.

This document uses macros. Please enable macros. Fields will expand as you type.
 MMSD has populated information based on submittals. Please add additional information as appropriate.

Section 1: Chapter 2, Design and Construction of Sewers and Ancillary Facilities

Sewer Plans

1. Listed are the sewer plans the District reviewed this year. Please indicate if the sewer was constructed and inspected. This will satisfy [Ch 2.406](#), Annual Reports.

Plan Name	Was this Sewer Constructed?	Inspected During Construction?
No new sewer construction was completed in 2019		

If the sewer was constructed, please submit As-Builts with this submittal or by April 30, 2021.

2019 Annual Report

Flow Allocations

2. Listed are the flow allocation requests the District approved this year. Verify that the assumptions used accurately reflect what was constructed. The District can adjust flow allocations if the actual number of units constructed (reflected in the worksheet as people) or number of acres changed between the time the flow allocation worksheet was approved and construction. Answering this question will help satisfy [Ch 2.210](#), Compliance with Flow Allocations.

Site Name and sewershed	Number of people or acres assumed in the request.	Constructed?	If an adjustment is requested, what number of people or acres should be used to recalculate flows?
no development or redevelopments in 2019			

Section 2: Chapter 13, Surface Water and Stormwater

Stormwater Management

3. Listed are the stormwater management plans the District reviewed this year. Please indicate the inspection and maintenance activities completed in this year. Attach photos in the space provided at the end of this report. Site names can be added in text boxes under photo boxes. Answering this question will satisfy [Ch 13.401\(1\)](#) under Annual Reports.

Site Name and Location	Inspected?	Maintained?	Inspection/ Maintenance Activities
9055 N. Tennyson Rd. Bayside, WI 53217	Yes	Yes	Constructed in 2019

2019 Annual Report

Green Infrastructure

4. Listed are the green infrastructure plans approved by the District this year. Please answer the questions below about the GI installed. Attach inspection photos in the space provided at the end of this report. Site names can be added in text boxes under photo boxes. Answering this question will satisfy [Ch 13.401\(4\)](#) under Annual Reports.

Green Infrastructure Location	Type	Capacity (gallons)	Constructed?	Maintained?
9055 N. Tennyson Rd. Bayside. between Hermitage and Manor Cic.	Bio-Retention	100,000	Yes	Yes

5. Please list any FEMA map revisions (submitted or approved Conditional Letter of Map Revision (CLOMR) or Letter of Map Revision (LOMR) approval) and floodplain zoning changes this year. Answering this question will satisfy [Ch 13.401\(2\)](#) under Annual Reports.

Watercourse	FEMA ID Number	Status

6. List projects that have increased the diameter of a storm sewer to a diameter greater than 36 inches.

Project Location	Watershed	Previous Diameter (inches)	Previous Capacity (cfs)	New Diameter (inches)	New Capacity (cfs)

2019 Annual Report

7. Please list any new watercourse connections constructed this year.

Watercourse Connection Location	Watercourse	Does this connection have a watercourse connection number from the District?

8. Please list any new projects (completed this year) that increased the capacity of stormwater conveyance system outfalls to a jurisdictional watercourse or outfalls by more than 50%.

Project Location	Watershed	Previous Capacity (cfs)	New Capacity (cfs)

9. **Optional.** Please list any new projects (completed this year) that reduced runoff by removing impervious surfaces. This information could be used for [Ch 13.303\(6\)](#), Off-site Removal of Impervious Surface.

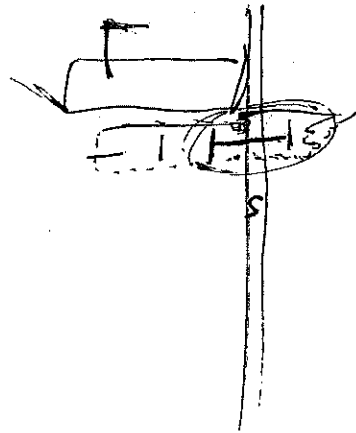
Project Location	Watershed	Area of Removed Imperviousness (acres)
9481 N Fairyway Circle	Lake Michigan	0.01
9450 N Fairway Circle	Lake Michigan	0.01
306 W Ellsworth Lane	Lake Michigan	0.03



Bio retention excavation
Tennyson Rd, north most
system

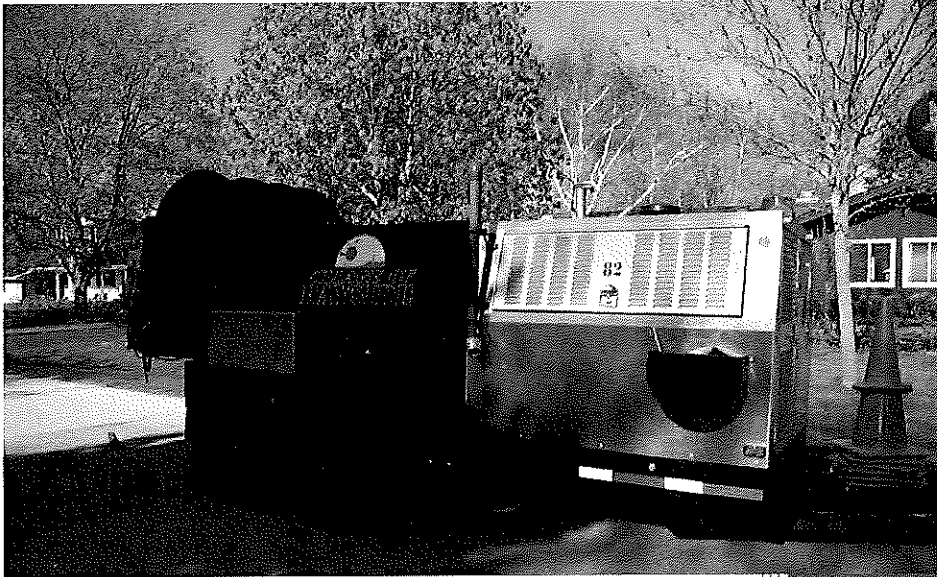
Bio retention system construction
south, including ditch line

ditch line construction to third bio
retention system



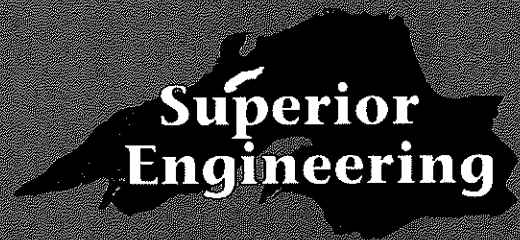
110M

VILLAGE OF BAYSIDE CAPACITY, MANAGEMENT, OPERATIONS & MAINTENANCE (CMOM) PLAN



Original Prepared By:
Superior Engineering, LLC
S75W13139 Oxford Court
Muskego, WI 53150
(414) 235-9726

Version Modifications:
Shane Albers
9075 Regent Road
Bayside, WI 53217
414-206-3921



December 2014

Updated May 2020

TABLE OF CONTENTS

2. F-2 Checklist for Manhole BA2-113
3. F-3 Checklist for Manhole BA2-137
4. F-4 Checklist for North Lake Drive Outfall

APPENDIX G – Other References

1. Table G-1 Annual Performance Measures - Recommended activities for each year(Rehabilitation, Repair, or Replace activities)
2. Sewer Rehabilitation Map
3. Capital Improvements Plan

Information provided in the appendixes may be revised on as-needed basis to meet the needs of the Village.

APPENDIX H –Not currently used

SECTION 1 - OVERVIEW

1.3 CMOM Program Components

The CMOM Plan includes the following components:

- Section 2 Management Plan
- Section 3 Operation and Maintenance (O&M) Plans
- Section 4 Capacity Plan
- Section 5 Overflow Response Plan (ORP)
- Section 6 Condition Assessment Program
- Section 7 Communications Plan
- Section 8 Audit Plan

1.4 Definitions

For the purpose of this document the following definitions pertain:

1. **CMOM.** Capacity, Management, Operations and Maintenance. A program to efficiently operate and maintain collection system assets to minimize performance failures and overflows.
2. **Collection System** is defined as the Village sanitary sewer system including sanitary sewers, manholes, lift stations and associated equipment.
3. **DNR** is the Wisconsin Department of Natural Resources.
4. **DNR Chapter NR 110** Register May 2001, No. 545 – Sewerage Systems “NR 110”. State of Wisconsin rules for sewerage systems.
5. **District** is the Milwaukee Metropolitan Sewerage District.
6. **Infiltration** definition Wisconsin DNR Chapter NR 110 (see below for NR 110) - means water other than wastewater that enters a sewerage system (including sewer service connections) from the ground through such sources as defective pipes, pipe joints, connections, or manholes. Infiltration does not include, and is distinguished from, inflow.
7. **Inflow** definition from Wisconsin DNR Chapter NR 110 means water other than wastewater that enters a sewerage system (including sewer service connections) from sources such as roof leaders, cellar drains, yard drains, area drains, foundation drains, drains from springs and swampy areas, manhole covers, cross connections between storm sewers and sanitary sewers, catch basins, cooling towers, storm waters, surface runoff, street wash waters, or drainage. Inflow does not include, and is distinguished from, infiltration.
8. **II.** Infiltration/Inflow abbreviation.
9. **Sanitary sewer overflow (SSO)** is a condition whereby untreated sewage from the Village sanitary sewerage collection system is discharged into the environment prior to reaching treatment facilities thereby escaping wastewater treatment. It is also considered a discharge of sewerage to waters of State. When caused by rainfall it is

SECTION 2 - MANAGEMENT PLAN

Modifications to Plan

The Village has continued to maintain the necessary requirements outlined in the previously adopted CMOM plan. For 2014, an audit was completed of the entire CMOM plan.

SECTION 2 - MANAGEMENT PLAN

2.1. Goals

The Village of Bayside strives for continuing and long term goals. Note that the goals in BOLD are required by District. See Table 2-5 linking goals with performance measures.

1. **Comply with WPDES permit**
2. Minimize the occurrence of problematic overflows
3. **Improve or maintain system reliability**
4. Maintain assets cost-effectively through a rehabilitation and replacement program based on condition assessment
5. Provide first-class customer service
6. **Reduce the potential threat to human health from sewer overflows**
7. **Provide adequate capacity to convey peak flows**
8. **Manage I/I**
9. Protect collection system worker health and safety
10. **Operate a continuous CMOM Program**

2.2. Organization Structure

The Village owns and operates the wastewater collection system and currently has one half-time person and additional staff equivalent to another half-time person assigned to the Collection System. In order to efficiently execute a CMOM program, it is necessary to identify staff who are responsible to implement the CMOM programs and reporting sanitary sewer overflows. The different program elements are managed as follows: The Village currently uses a consultant for rehabilitation and design services. Other Village staff allocate a percentage of their time for collection systems. See Table 2-1 for Village staff responsibilities and Figure 2-1 for the Organization Chart.

SECTION 2 - MANAGEMENT PLAN

2.3. Management of Assets

Managing assets cost-effectively is a key CMOM program goal.

- 2.3.1. The Village currently uses paper forms to track all activities. An example of each form can be found in Appendix E. The Village reviews and updates these forms on a regular basis. The Village has transitioned to GIS format, and will be documenting everything in this format.
- 2.3.2. Sewer Maps. The Village has updated their sanitary sewer map showing key assets including sewers, manholes and lift stations. In addition, the Village maintains a sewer rehabilitation map identifying assets that were inspected and rehabilitated. The Village has transitioned to GIS format, and will be documenting everything in this format.
- 2.3.3. Operation and Maintenance Programs – See Section 3 for more details.
- 2.3.4. Condition Assessment Program. The Village currently has a program to evaluate on a routine basis the condition of the assets. This assessment is used to budget and plan for upcoming rehabilitation and replacement programs. See Section 6 for more details.
- 2.3.5. Equipment and Spare Parts. To perform routine operations and maintenance, respond to emergencies and prevent sanitary sewer overflows, it is critical to have adequate equipment. In addition, spare parts for certain equipment items have been identified for emergencies. A list of equipment and spare parts that the Village owns and maintains can be found in Table 2-2.
- 2.3.6. The Village has also identified critical structures in their system. These are identified in Table 2-3.

SECTION 2 - MANAGEMENT PLAN

2.4. Customer Service

How the Village delivers service to its customers is critical for effective CMOM program. The program is monitored based on how quickly can the Village respond and resolve the problem. Tracking these issues is critical to determine problems in the field including problems related to customers laterals (customer obligation) versus Village. The Village has a customer service form and is using this as a tool to address problem areas and ensure that the work is documented.

The Village also has an electronic customer management system in place **Service Request Tracker** and is updating this on a regular basis.

The Village website is used to inform their customers of Staff contacts, upcoming projects, ordinances and newsletters. The Village utilizes the use of social media (Facebook, Twitter), as well as weekly email notifications to keep residents informed to pertinent community issues. In addition, an outside vendor produces a monthly, mailed newsletter in which the Village has content. The Village's main goal is to reach as broad of an audience as possible.

See Section 7 Communication Plan for other details related to communications.

2.5. Legal Authority

Legal authority consists of the Village codes and ordinances and the enforcement of codes and ordinances. The Village reviews and updates their ordinances on a regular basis. All ordinances are available on the Village website. The Village currently has the following ordinances:

- 2.5.1. Sewer Use Ordinance – the Village of Bayside.
- 2.5.2. The Municipal code as found in Chapter 102 provides the legal authority for sewer use. The Village has the legal authority to inspect properties for clear water and require homeowners to comply with the ordinance.
- 2.5.3. The Village is committed to enforcing their ordinance to ensure that clear water is not entering the system.
- 2.5.4. The Village will review their ordinance on a periodic basis to modify as necessary revised regulations and to ensure clear water from other sources is not entering the collection system.
- 2.5.5. The Village requires grease traps to be properly maintained.

SECTION 2 - MANAGEMENT PLAN

2.7. Data Management

2.7.1. The Village currently uses paper forms to track all maintenance activities including inspection, cleaning, rehabilitation and replacement projects. An example of the forms used can be found in Appendix E. The Village reviews and updates these forms on a regular basis.

2.8. Standard Design, Construction, and inspection

2.8.1. The Village uses a consultant for sewer designs. Standard specification for sewer and water construction in Wisconsin, latest edition is used.

2.9. Training and Education

2.9.1. Safety. The Village uses a consultant to provide safety training on a regular basis.

2.9.2. Equipment and Tools. The Village uses Vendors and equipment manufactures for training.

2.9.3. Professional Training. The Village budgets for employees to attend local training for collection system skills.

2.10. Performance Measurements

2.10.1. The Village has various performance measures that are monitored on a regular basis. These measurements are found in Table 2-4.

2.10.2. These performance measures are based on the following:

- The Stipulation
- District Rules
- DNR Requirements
- Village Goals

2.10.3. An annual review of the performance measures will be done to compare actual versus planned. See Section 8 – Audit for more details.

SECTION 2 - MANAGEMENT PLAN

** See Recommended Annual Performance Measures in
Appendix G

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SECTION 2 - MANAGEMENT PLAN

Table 2-5 CMOM Program Goals, Objectives, Regulatory Expectations and Performance Measures

Program Goals	Objectives	Regulatory Expectations	Performance Measures (PMS)
3. Maintain assets cost effectively	Ensure preventive maintenance is performed (pump stations, manholes, and sewer pipes) Continue to conduct condition assessments on sewer assets.	State statutes require wastewater rates to include a component for equipment replacement.	Inspect sewers, manholes and lift stations Rehabilitate sewers, manholes and lift stations
4. Provide first class customer service	Ensure Customer Service program is meeting the Village needs		Number of customer complaints
5. Improve or maintain system reliability	Confirm the existence of any system components that do not function according to established reliability standards.		Inspect Sewers and Manholes Rehabilitate sewers and manholes Perform maintenance activities
6. Reduce the potential threat to human health from sewer overflows	<p>Identify potential overflows</p> <ul style="list-style-type: none"> • Confirm the existence of locations where system overflows could pose a threat to human health. • If such locations exist, develop response measures and investigate alternatives for eliminating the potential threat. 	Overflows from the system are a violation of the WPDES permit, Clean Water Act, and Wisconsin State law.	Reporting PMS Inspect, replace and rehabilitate sewers, manholes and lift stations

SECTION 2 - MANAGEMENT PLAN

Table 2-5 CMOM Program Goals, Objectives, Regulatory Expectations and Performance Measures

Program Goals	Objectives	Regulatory Expectations	Performance Measures (PMS)
10. Operate a continuous CMOM Program	Establish procedures for monitoring CMOM Program implementation and initiating program modifications.		Update Plan Yearly Report per Table 8-1

SECTION 3 - OPERATION AND MAINTENANCE PLANS

- 3.2.4 The Village uses an internal evaluation documentation (Sanitary Sewer Report) for assessments. If/when an outside contractor is used for CCTV inspection, they are responsible for the deficit report. The Village uses a hired consultant to review and recommend repairs after tape review.
- 3.2.5 Sewer inspections will be used for condition assessment of the sewer. See Section 6 for details. Based on the condition assessment, a recommendation shall be made for future inspections, repairs, rehabilitation or replacement for the collection system.

3.3 Inspection - Manholes

- 3.3.1 The Village of Bayside inspects manholes on a regular basis. **Per the Stipulation, manholes are required to be inspected once every five years or 20 percent per year.**
- 3.3.2 Manhole inspections shall be documented a copy of the form used can be found in Appendix E.
- 3.3.3 Manhole inspections will be used for condition assessment of the manhole. All defects shall be replaced within 18 months in accordance with the Stipulation .
- 3.3.4 Based on the condition assessment, a recommendation shall be made for future inspections, rehabilitation or replacement. See Section 6 for Condition Assessment information.

3.4 Inspection - Lift Stations

- 3.4.1 The Village of Bayside has three lift stations which are inspected on a routine basis. See Table 3-1 for Lift Station Data.
 - 3.4.1.1 Weekly checks are done on the lift stations.
 - 3.4.1.2 Monthly inspections are performed.
- 3.4.2 Maintenance is performed on the pumps twice a year. Part of this service is contracted out as necessary.

SECTION 3 - OPERATION AND MAINTENANCE PLANS

3.5 Clear Water Inspection Program

- 3.5.1 The Village has a clear water inspection program. The Village and the District performed a Village wide inspection program in 2002 and 2003.
- 3.5.2 The Village currently has a Pre-Purchase Code Compliance Program where properties are inspected for compliance with the ordinances and codes. The inspection includes a clear water inspection to ensure that downspouts and sump pumps are not connected to the sanitary sewer. The Village also inspects properties where it is suspected that clear water is entering the system. The inspections are documented using a Stormwater Discharge Inspection Form found in Appendix E.
- 3.5.3 The Village will update their clear water program on a regular basis to prevent I/I from entering the system.

3.6 Inspection of Easements

- 3.6.1 The Village currently has several types of structures located on easements or private property. It is important to keep easements clear to ensure that access to all manholes is available for maintenance activities and emergencies.

Description	Location	Easements
North Lake Lift Station	9726 North Lake Drive on private road	Yes
Hermitage Lift Station	1440 East Hermitage on private property	Yes
Bay Point Lift Station	1460 East Bay Point Road in Road ROW	Yes
Sanitary Sewer 20,588LF	Various	Yes
Force Main 1,632 LF	Various	TBD
Manholes 104	Various	TBD

- 3.6.2 There is an on-going inspection program to ensure sewers and manholes are accessible.

SECTION 3 - OPERATION AND MAINTENANCE PLANS

3.10.2 Dye Water will be used on an as-needed basis.

3.10.3 Dye Water Flooding Guidelines

- Notify the Police and DNR prior to doing dye water flooding to let them know that the water will be colored in the event that it reaches navigable waters.
- This testing should not to be performed when the ground is frozen and it prevents the water from penetrating the soil and identifying leak
- Typically dye water flooding will be contracted out due to the resources and equipment necessary to successfully perform this task.

3.11 Root Control

3.11.1 Root intrusion in collection systems is another source of blockages and overflows. Control of roots will be done in combination with routine cleaning to reduce blockages and overflow.

3.11.2 Root Control will be done on an as-needed basis.

SECTION 4 - CAPACITY PLAN

4.5 Flow Monitoring

- 4.5.1 The Village will use the District flow monitors to evaluate flows in the system and to evaluate capacity constraints.
- 4.5.2 Additional flow monitoring may be done on a case-by-case basis to identify high I/I areas and to confirm flows in the system.

4.6 I/I Reduction

- 4.6.1 The Village continues to address the reduction of I/I on a regular basis.
- 4.6.2 The Village has a clear water inspection program to inspect clear water connections. See Section 3 for details.
- 4.6.3 Rehabilitation and replacement programs are based on reducing I/I in addition to ensuring that the structural integrity of the assets is maintained.
- 4.6.4 Projects are included in the Village Capital Improvement Program for planning and financing purposes.
- 4.6.5 The Village has completed three PPII reduction programs with the District to help address areas of known I/I issues.

4.7 Peak Flow Performance Standards

Pursuant to the Stipulation between the State of Wisconsin and the Satellite Municipalities, the Village "agree[s] that [it] will encourage and support MMSD's continuing development, implementation, and management of flow monitoring and rain gauge systems and peak flow performance standards." The Village "retains all legal rights to object to and appeal any rules and standards implementing such MMSD Activities." Refer to Table 2-5 and Appendix G-1 for additional information.

SECTION 5 – OVERFLOW RESPONSE PLAN

5.4 Notification

In the event of an overflow, the Village needs to submit notification to various stakeholders. See emergency contact list in the ORP. These are as follows:

1. Notify Village Manager
2. Verbal or email notification to the DNR within 24 hours notification that an overflow occurred
3. Written overflow report to the DNR within five (5) days. The form can be found on the DNR website and is included in the Appendix E.
4. Email to the Water Supply Utilities that are impacted by the overflow. These notifications are found in the ORP.
5. See Table D-1 in the ORP for notification contacts.

5.5 Weather Forecast

The Village also uses weather forecast to predict wet weather events and melting snow events which can assist in predicating high flows in the system and allows Village staff to be prepared to address potential problems in the collection system. In addition, the District also tracks weather on their website at <https://www.mmsd.com/about-us/weather-center>.

5.6 References

1. See Overflow Response Plan SOP in Appendix D for more details.
2. See SOPs in Appendix F for more details for the following:
 - a. Checklist for Manhole BA2-113 SOP (Bayside & Fairy Chasm)
 - b. Checklist for Manhole BA2-137 SOP (Hermitage Lift Station)
 - c. Checklist for North Lake Lift Station Overflow BA6-143 SOP
 - d. Checklist for Manhole BA1-014 (Broadmoor)
3. Root Cause Failure Analysis Form in Appendix E

SECTION 7 - COMMUNICATIONS

7.1 Background and Information

The Village of Bayside communicates with the DNR, District, the District's Contract Operator, the Village Board and their customers on a regular basis. The Village is governed by a Village President and 6 Village Trustees as outlined in the Village Organization Chart in Table 2-2. There is also a Public Works Committee that addresses specific issues related to the sanitary sewer system.

7.2 Methods of Communication

The Village Board meets on a monthly basis to decide administrative issues related to finance, personnel, operations, SSO reduction and elimination, sanitary sewer system improvements and other Village business is discussed. Any SSO events or other capacity issues are presented and discussed at the Board meetings.

Currently, the Village has a web-site, monthly newsletter, and weekly email notifications to communicate projects and programs to their customers. The Village also uses their Citizen Request Management to communicate with their customers.

7.3 CMOM Communication

Topics of discussion related to the CMOM Plan are:

1. Financial Impact to the Village. Is the budget adequate to support initiatives including but not limited to: Capital improvements, operation and maintenance activities, personnel and equipment.
2. Problem areas in the system.
3. Sanitary Sewer Overflows.
4. Communication to stakeholders.
5. Meeting the CMOM Goals
6. Reducing I/I in the system in the most cost-effective way.

7.4 Reporting Methods

As part of the Communications Plan, the Village has reporting requirements to other entities as listed in Table 8-1 and outlined in the Overflow Response Plan. In addition, an annual Communication Plan as required by the District will be submitted including the component items listed above and in the District rules.

SECTION 8 - AUDIT PLAN

8.1 Background and Information

A CMOM audit is necessary to ensure that the Plan is properly implemented goals and objectives are met and performances measures are reviewed, evaluated, an updated on a regular basis.

The CMOM Plan provides the framework and documentation to implement the programs that the Village is currently doing. This Plan is meant to be a working document and will be updated as needed.

As part of the Audit the following will be done:

1. Audit and review the CMOM Plan
2. Monitor the Plan
3. Provide recommendations
4. Update the CMOM Plan

8.2 Audit and Review the Plan

8.2.1 Audits shall be done every five years in accordance with the Stipulation. See Table 8-1 for reporting requirements

8.2.2 Review the Plan for the following

8.2.2.1 Goals are applicable to the Village

8.2.2.2 Goals and strategies are applicable and meet the Stipulation, DNR and District requirements.

8.2.2.3 Program elements are applicable and relevant

8.2.2.4 Performance measures are being met. See Table 2-4 for performance measurement

8.2.2.5 Budget is adequate to meet the recommendations from the various CMOM components.

8.3 Monitor the Plan

8.3.1 Monitor the implementation and measure the effectiveness of the program through performance measures.

SECTION 8 - AUDIT PLAN

District – Chapter 13 Storm April 30 th	X	X	X	X	X	X	X	X	X	X	
District – Communications Plan	X	X	X	X	X	X	X	X	X	X	X
DNR – CMAR Report June 30 th	X	X	X	X	X	X	X	X	X	X	X
WNDR – NR 216 Report – March 31 st MS4 Permit	X	X	X	X	X	X	X	X	X	X	X
Clean water funding reporting requirements as necessary.	X	X	X	X	X	X	X	X	X	X	X
Sanitary Sewer Overflow Notification – See Overflow Response Plan in Appendix D.						X	X	X	X	X	X

SECTION 8 - AUDIT PLAN

Table 8-2
CMOM Plan Update Documentation Table

Update No.	Date Submitted	Comments
Ver 2	11/30/2009	Revisions to the Original Plan - Nov 30 th , 2009
Ver 3	2/25/2010	Final Approved April 8 th – submitted to District 2/25/2010
Ver 4	6/30/2011	Submitted to District for Review, June 30, 2011
Ver 5	6/26/2012	Submitted to District for Review, June 26, 2012
Ver 6	6/25/2013	Submitted to District for Review June 25, 2013
Ver 7	6/27/2014	Submitted to District for Review June 27, 2014
Ver 8	6/26/2015	Submitted to District for Review June 26, 2015
Ver 9	6/10/16	Submitted to District for Review June 10, 2016
Ver 10	6/30/2017	Submitted to District for Review June 30, 2017
Ver 11	06/30/2018	Submitted to District for Review June 30, 2018

SECTION 8 - AUDIT PLAN

Table 8-3
Audit and Plan Update Documentation Table

Audit Completed By:	Audit Date:	CMOM Plan Updated By:	Plan Updated Date	Approved By:	Date Approved	Update Number
Village of Bayside Staff	10/13/2014	Rebecca VanRegenmorter	November 2014	Village Board of Trustees	12-18-14	8
Village of Bayside Staff	05/01/2020	Shane Albers	May 2020			9

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTY
VILLAGE OF BAYSIDE

RESOLUTION NO. 20-_____

**A resolution regarding the Wisconsin Department of Natural Resources NR 208,
2019 Compliance Maintenance Annual Report**

WHEREAS, it is a requirement under a Wisconsin Pollutant Discharge Elimination System (WPDES) permit issued by the Wisconsin Department of Natural Resources to file a Compliance Maintenance Annual Report (CMAR) for its wastewater treatment/wastewater collection system under Wisconsin Administrative Code NR 208;

WHEREAS, it is necessary to acknowledge that the governing body has reviewed the Compliance Maintenance Annual Report (CMAR);

WHEREAS, it is necessary to provide recommendations or an action response plan for all individual CMAR section grades (of "C" or less) and/or an overall grade point average (< 3.00);

BE IT THEREFORE RESOLVED by the Village Board of the Village of Bayside that the following recommendations or actions will be taken to address or correct problems/ deficiencies of the wastewater treatment or collection system as identified in the Compliance Maintenance Annual Report (CMAR):

- (1) None

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this _____ day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Lynn Galyardt, Administrative Services
Director

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:

5/13/2020

2019

Sanitary Sewer Collection Systems

1. Capacity, Management, Operation, and Maintenance (CMOM) Program

1.1 Do you have a CMOM program that is being implemented?

Yes

No

If No, explain:

1.2 Do you have a CMOM program that contains all the applicable components and items according to Wisc. Adm Code NR 210.23 (4)?

Yes

No (30 points)

N/A

If No or N/A, explain:

1.3 Does your CMOM program contain the following components and items? (check the components and items that apply)

Goals [NR 210.23 (4)(a)]

Describe the major goals you had for your collection system last year:

Did you accomplish them?

Yes

No

If No, explain:

Organization [NR 210.23 (4) (b)]

Does this chapter of your CMOM include:

Organizational structure and positions (eg. organizational chart and position descriptions)

Internal and external lines of communication responsibilities

Person(s) responsible for reporting overflow events to the department and the public

Legal Authority [NR 210.23 (4) (c)]

What is the legally binding document that regulates the use of your sewer system?

If you have a Sewer Use Ordinance or other similar document, when was it last reviewed and revised? (MM/DD/YYYY)

Does your sewer use ordinance or other legally binding document address the following:

Private property inflow and infiltration

New sewer and building sewer design, construction, installation, testing and inspection

Rehabilitated sewer and lift station installation, testing and inspection

Sewage flows satellite system and large private users are monitored and controlled, as necessary

Fat, oil and grease control

Enforcement procedures for sewer use non-compliance

Operation and Maintenance [NR 210.23 (4) (d)]

Does your operation and maintenance program and equipment include the following:

Equipment and replacement part inventories

Up-to-date sewer system map

A management system (computer database and/or file system) for collection system information for O&M activities, investigation and rehabilitation

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
5/13/2020 2019

Resolution or Owner's Statement

Name of Governing Body or Owner:	<input type="text"/>
Date of Resolution or Action Taken:	<input type="text"/>
Resolution Number:	<input type="text"/>
Date of Submittal:	<input type="text"/>
ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):	
Financial Management: Grade = A	<input type="text"/>
Collection Systems: Grade = A (Regardless of grade, response required for Collection Systems if SSOs were reported)	<input type="text"/>
ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS (Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00) G.P.A. = 4.00	
<input type="text"/>	

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
5/13/2020 2019

<p>5.3 Explain any infiltration/inflow (I/I) changes this year from previous years:</p> <p>None</p> <p>5.4 What is being done to address infiltration/inflow in your collection system?</p> <p>The Village will continue to Rehab manholes in road project areas and those outside the road projects as needed. In 2019 no manholes needed rehab.</p>

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
5/13/2020 **2019**

6.4 Future Energy Related Equipment

6.4.1 What energy efficient equipment or practices do you have planned for the future for your pump/lift stations?

Continue to replace old pumps with more energy efficient new pumps

Total Points Generated	0
Score (100 - Total Points Generated)	100
Section Grade	A

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
5/13/2020 **2019**

<p>3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) - \$ <input style="width: 150px;" type="text" value="0.00"/></p> <p>3.2.6 Ending Balance as of December 31st for CMAR Reporting Year \$ <input style="width: 150px;" type="text" value="32,680.50"/></p> <p>All Sources: This ending balance should include all Equipment Replacement Funds whether held in a bank account(s), certificate(s) of deposit, etc.</p> <p>3.2.6.1 Indicate adjustments, equipment purchases, and/or major repairs from 3.2.5 above.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>										
<p>3.3 What amount should be in your Replacement Fund? \$ <input style="width: 150px;" type="text" value="31,461.91"/></p> <p>Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.</p> <p>3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?</p> <p><input checked="" type="radio"/> Yes <input type="radio"/> No</p> <p>If No, please explain.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0									
<p>4. Future Planning</p> <p>4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?</p> <p><input type="radio"/> Yes - If Yes, please provide major project information, if not already listed below. <input type="checkbox"/><input type="checkbox"/></p> <p><input checked="" type="radio"/> No</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 10%;">Project #</th> <th style="width: 60%;">Project Description</th> <th style="width: 15%;">Estimated Cost</th> <th style="width: 15%;">Approximate Construction Year</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center; padding: 5px;">None reported</td> </tr> </tbody> </table>			Project #	Project Description	Estimated Cost	Approximate Construction Year	None reported			
Project #	Project Description	Estimated Cost	Approximate Construction Year							
None reported										
<p>5. Financial Management General Comments</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>										
<p>ENERGY EFFICIENCY AND USE</p>										
<p>6. Collection System</p> <p>6.1 Energy Usage</p> <p>6.1.1 Enter the monthly energy usage from the different energy sources:</p> <p>COLLECTION SYSTEM PUMPAGE: Total Power Consumed</p> <p>Number of Municipally Owned Pump/Lift Stations: <input style="width: 50px;" type="text" value="3"/></p>										



**Milwaukee County Urban County Jurisdiction
2021, 2022, 2023 Renewal of Cooperation Agreement**

Milwaukee County Housing Division
600 West Walnut Street, Suite 100
Milwaukee, WI 53212
414-278-2948
Victoria.toliver@milwaukeecountywi.gov

1. **What is the Urban County Jurisdiction?** Under 24 CFR 570.307 and Urban County can qualify as an entitlement for the Community Development Block Grant awards by having communities not large enough to be entitlement cities (population less than 50,000) enter into cooperation agreements with the County as the lead agency. The Urban County may also enter into a consortium agreement to receive HOME funds (as done with West Allis & Wauwatosa).
2. **What would happen if there wasn't an Urban County agreement?** If the Urban County didn't exist, municipalities would have to compete for State CDBG and HOME funds. This would mean a loss of \$2,000,000 per year in CDBG and HOME funds. All program income from previous loan programs would also be returned to the Federal Government.
3. **If a community does not participate and the Urban County forms without them, what would that mean to that community?** A community that didn't participate would only get CDBG and HOME funds from the State. The County would not be able to serve the residents of that community with the funds including, job creation efforts, social services, and home repair assistance. So even if a community does not have a large enough low-income population to have eligible projects, by participating in the Urban County the low-income residents the community does have can be served by these funds.
4. **What has changed since the last agreement?** So much has changed. We now must wait until CDBG/HOME funds have been deposited before we can send out CDBG/HOME agreements for signatures. We continue to update the application process to ensure all projects are eligible. Overall the Inspector General has scrutinized HUD more and HUD will continue to scrutinize us. It is very important that we have an agreement that makes compliance with the regulations easy. It is important that each community Affirmatively Further Fair Housing and document efforts.
5. **What is the suggested timeline?**
 - a. May 2020 – form a work group of City Manager/Administrators to look at the agreement along with Milwaukee County Corporation Counsel
 - b. May 2020 – make any changes to the Cooperation Agreement
 - c. June 2020 – bring a 1st draft to the ICC if needed
 - d. July 2020– have a final draft of the agreement prepared for each community to run through its process of approval, ICC approval, and County approval
 - e. August 2020– have executed agreements to submit to HUD
6. **What next?** If your community wants to participate in the work group, please contact Victoria L. Toliver, 414-278-2948, victoria.toliver@milwaukeecountywi.gov

**THE URBAN COUNTY
COMMUNITY DEVELOPMENT BLOCK GRANT PROGRAM
IN MILWAUKEE COUNTY**

Introduction

The Community Development Block Grant Program was established under Title I of the Housing and Community Development Act of 1974. This Act restructured the federal government's involvement in local community development activities by consolidating a number of separate programs and returning much of the control over the use of federal community development funds to the local level of government.

Under the Block Grant Program, federal funds are allocated to local communities according to a formula designed to direct funding to urban areas most in need of assistance. Local units of government have the flexibility to use Block Grant funds to design programs and implement activities appropriate to meeting local national urban objectives. The U.S. Department of Housing and Urban Development (HUD) is the federal agency responsible for allocating funds and monitoring compliance with national policies and objectives.

The major portion of Block Grant funding goes to cities with populations greater than 50,000 and to urban counties. These units of government are entitled to receive Block Grant funds according to formula and are therefore called "entitlement jurisdictions". Smaller counties, cities, villages, and townships must compete for funding and are awarded Block Grants based on the merit of their applications. The term "urban county" refers to counties located within metropolitan areas and having populations of at least 200,000, excluding cities of 50,000 or more.

The Act designated urban counties as units of government entitled to receive Block Grant funds because it was recognized that the area outside of the central cities are becoming increasingly urbanized and that county governments can play a significant role in addressing the issues of growth management, urban planning, housing, and economic and community development. It was realized that the problems of center cities would become the problems of older suburbs unless a program was structured so as to encourage a metropolitan-wide approach to community development.

Participating Municipalities

Milwaukee County was designated an urban county in December of 1977. In order to be designated an urban county, the County was required to enter into cooperation agreements with enough jurisdictions to achieve a combined population of 200,000. Fourteen suburban municipalities signed cooperation agreements and participated in the program in 1978. In 1979, a fifteenth municipality was added, and in 1982, a sixteenth was added. The cooperation agreements must be entered into every three years. The current participating municipalities are:

Bayside	Hales Corners
Brown Deer	Oak Creek
Cudahy	River Hills
Fox Point	St. Francis
Franklin	Shorewood
Glendale	South Milwaukee
Greendale	West Milwaukee
Greenfield	Whitefish Bay

The cities of Milwaukee, Wauwatosa and West Allis each contain populations greater than 50,000 and are entitled to receive their own Block Grants.

Funding

Milwaukee County received its first Urban County Community Development Block Grant on June 15, 1978. It now receives over \$2 million each year to conduct community development and housing activities. It is the County's responsibility to administer, coordinate, and oversee the community development program to ensure that the program is carried out in accordance with national policies and objectives.

Administrative costs amount to less than 20% of the grant. The remainder of the grant is divided equally between the County and the participating municipalities. The County's half of the grant is used to fund activities designed to meet needs which are generally County-wide in nature. The other half of the grant is reserved for the participating municipalities to conduct activities designed to meet specific local needs.

Goals and Objectives

The overall purpose of Milwaukee County's Urban County Community Development Block Grant Program is to develop viable urban communities, and provide decent housing and a suitable living environment, principally for persons of low and moderate income. To fulfill this purpose, community development activities have been directed toward accomplishing the following objectives:

1. Elimination of slums and blight and the prevention of blighting influences.
2. Elimination of conditions detrimental to health, safety, and public welfare.
3. Conservation and expansion of the County's housing stock.
4. Expansion and improvement of the quantity and quality of community services.
5. Rational utilization of land and other natural resources and better arrangement of land uses.
6. Reduction of the isolation of income groups.
7. Restoration and preservation of historic properties.
8. Promotion of economic development.
9. Encouragement of energy conservation.

These goals and objectives form the basic framework of Milwaukee County's Community Development strategy and have served as policy guidelines for evaluating activities and project proposals.

Activities

All activities conducted with community Development funds must principally benefit low- and moderate-income households, aid in the prevention and elimination of housing deterioration and blight, or meet other community development needs having a particular urgency.

To achieve program objectives, Block Grant funds have been used to finance a variety of activities which are conducted by both public and private organizations.

All projects and activities financed under the grant program are geared toward accomplishing stated program objectives.

Citizen Participation

Citizen participation is an essential, on-going element of the Community Development Program. Citizens are encouraged to participate in the Milwaukee County's Community Development Program..

Public hearings are the primary means by which citizens may voice their opinions about the grant program. Hearings will be held at both the local level and the County-wide level to obtain citizens' proposals for community development projects and allow citizens the opportunity to comment.

COOPERATION AGREEMENT

THIS AGREEMENT is entered into on this _____ day of _____, 2020, by and between Milwaukee County, Wisconsin, (hereinafter referred to as the "County") and the _____, (hereinafter referred to as the "Municipality").

WITNESSETH:

WHEREAS, the United States Congress enacted the Housing and Community Development Act of 1974 (P.L. 93-383) as amended, (hereinafter referred to as the "Act") providing Federal assistance for the support of community development activities which are directed toward the specific objectives identified in Section 101 of the Act; and

WHEREAS, the United States Congress also enacted the Cranston-Gonzalez National Affordable Housing Act (P.L. 100-625) as amended, (hereinafter referred to as "NAHA") providing Federal assistance for, among other things, the HOME Investment Partnership program (hereinafter referred to as "HOME") which is intended to increase the number of families served with decent, safe, sanitary, and affordable housing and to expand the long-term supply of affordable housing; and

WHEREAS, the Act makes possible the allocation of funds to Milwaukee County for the purpose of undertaking only community development program activities identified in Section 105 of the Act; and

WHEREAS, NAHA makes possible the allocation of funds to Milwaukee County for the purpose of undertaking housing programs identified in Section 211 of NAHA; and

WHEREAS, the County intends to apply to the U.S. Department of Housing and Urban Development (hereinafter referred to as "HUD") for funds authorized under the Act and NAHA; and

WHEREAS, the Act recognizes that the Municipality may enter into cooperation agreements with the County in order to undertake housing and community development activities as authorized in Section 105 of the Act; and

WHEREAS, the County and the Municipality have determined that joint action is an effective way to accomplish the purposes of said Act and NAHA; and

WHEREAS, counties in Wisconsin, pursuant to Wisconsin Statutes Sec. 59.01 and municipalities in Wisconsin, pursuant to Wisconsin Statutes Sec. 66.0301 have the necessary authority to enter into contracts of the type herein contemplated.

NOW, THEREFORE, upon the consideration of the mutual promises contained herein, it is agreed between the County and the Municipality as follows:

CDBG funding for the Home Repair Program. An effort would be made to provide assistance under this program to income qualified homeowners/tenants within the Municipality's jurisdiction.

3. Restrictions. Neither the County nor the Municipality shall have a veto or other restrictive power which would in any way limit the cooperation of the parties to this Agreement or obstruct the implementation of the approved Consolidated Plan during the period covered by this Agreement.

4. Term. The term of this Agreement shall be three (3) years commencing the day of execution and continuing through the three (3) entire Program Years 2021, 2022, and 2023 and for such additional time as may be required for the expenditure of program income received and of funds granted through the Act and NAHA to the County for such period, as defined by HUD regulations and included within HUD Notice CPD 05-01. A municipality executing an Agreement for participation shall not have the opportunity to terminate or withdraw from the Agreement during the period that this Agreement is in effect. This Agreement shall be in effect for three (3) successive years and remain in effect until the CDBG and HOME funds and program income received with respect to activities carried out during the three-year period are expended and the funded activities completed.

5. Obligations.

- a. Milwaukee County and the _____ agree to undertake all actions necessary to assure compliance with Milwaukee County's certification required by Section 104(b) of Title I of the Housing and Community Development Act of 1974, as amended, including Title VI of the Civil Rights Act of 1964, the Fair Housing Act, Section 109 of Title I of the Housing and Community Development Act of 1974, provisions of the National Environmental Policy Act of 1969, and other applicable laws. In addition, the Municipality is subject to the same requirements applicable to subrecipients, pursuant to 24 CFR 570.501(b), including the requirement of a written agreement as set forth in 24 CFR 570.503.

The Municipality understands, acknowledges and agrees that non-compliance with any of the provisions above may constitute non-compliance by the County which may provide "cause" for funding sanctions or other remedial actions by HUD. Further, Urban County Community Development funding is prohibited for activities in or in support of any cooperating unit of government that does not affirmatively further fair housing within its own jurisdiction or that impedes the County's actions to comply with its fair housing certification.

- b. The Municipality shall select at least three (3) action items from the list below to affirmatively further fair housing for the duration of this Agreement. The Municipality shall keep records documenting actions taken to affirmatively

- d. Pursuant to HUD regulations, the Municipality may not apply for grants under the Small Cities or State CDBG Programs from appropriations for fiscal years during the period in which it is participating in the Urban County's CDBG program.
- e. Pursuant to HUD regulations, the Municipality may not participate in a HOME consortium except through the County, regardless of whether the County receives a HOME formula allocation. However, this Agreement does not preclude The County or the Municipality from applying for State HOME funds.
- f. The Municipality attests that it has adopted and is enforcing:
 - i. A policy prohibiting the use of excessive force by law enforcement agencies within its jurisdiction against any individuals engaged in non-violent civil rights demonstrations; and
 - ii. A policy of enforcing applicable state and local laws against physically barring entrance to or exit from a facility or location which is the subject of such non-violent civil rights demonstrations within its jurisdiction.
- g. The Municipality must inform the County of any income generated by the expenditure of CDBG funds received by the Municipality.
 - i. Any such program income must be paid to the County, or if the completion of an approved activity should require the use of program income, the Municipality may retain said income upon mutual agreement of the County and the Municipality.
 - ii. Any program income the Municipality is authorized to retain may only be used for eligible activities in accordance with all CDBG requirements as may then apply.
- h. The Municipality must establish and maintain appropriate record keeping and reporting of any retained program income and make such available to the County in order that the County can meet its monitoring and reporting responsibilities to HUD.
- i. If the Milwaukee County Urban County Community Development program is, at some future date, closed-out, or if the status of the Municipality's participation in the Milwaukee County Urban County Community Development program changes, any program income retained by the Municipality, or received subsequent to the close-out or change in status, shall be paid to the County.
- j. If the Municipality utilizes in whole or in part, funds covered by this Agreement to acquire and/or improve real property which will be within the control of the Municipality, then the following standards shall apply:

MUNICIPALITY

Name: _____

Title: _____

Name: _____

Title: _____

MILWAUKEE COUNTY

, Director
Department of Health and Human Services

Approved:

Approved:

By: _____ Date: _____
County Executive

By: _____ Date: _____
Office of the Comptroller

Approved as to Execution:

By: _____ Date: _____
Corporation Counsel

Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin

Village of Bayside

This Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin is made as of June 18, 2020, (the “Effective Date”) by and between the City of Milwaukee, Wisconsin (“City”) and the Village of Bayside, Wisconsin (the “Agency”) for the provision of law enforcement services to facilitate the safe and secure completion of scheduled Convention events and the protection of Convention delegates, dignitaries, media and the general public.

1. Definitions.

“Agreement” means this Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin, and all of its exhibits, attachments, and schedules.

“Agency” is defined in the introductory paragraph of this Agreement.

“Agency Commanding Officer” means the member of Agency Personnel designated by Agency to receive assignments from the City MPD Commanding Officer, to coordinate Agency Personnel in such a manner as to carry out those assignments, and to receive and respond to such administrative requests as City MPD deem necessary to fulfill the requirements of the Security Plan and fulfill the requirements of the federal security grant under which Agency will serve as a subrecipient. Agency Commanding Officer(s) shall be identified as such in Exhibit A.

“Agency Personnel” means all of the employees of Agency that Agency agrees to supply to City for the purposes of fulfilling Agency’s obligations under this Agreement. “Agency Personnel” includes, but is not limited to, Agency’s LEOs.

“Agency Emergency Event” means a court order preventing Agency from fulfilling its obligations under this Agreement or a public emergency in Agency’s jurisdiction of such magnitude that even after incurring reasonable overtime expenses, Agency cannot adequately provide for the safety of the public without the services of some or all of the Agency Personnel.

“City” is defined in the introductory paragraph of this Agreement. “City” includes City MPD.

“City MPD” means the City of Milwaukee Police Department, a department of the City.

“City MPD Commanding Officer” means any of the following City MPD chain of command: Chief of Police Alfonso Morales, Asst. Chief Michael Brunson, or their designees. The City may amend this list of individuals at any time by providing notice to the Agency In Writing.

“City MPD Policies” means City MPD’s Code of Conduct and standard operating procedures, along with those state and local laws regulating police services in the State of Wisconsin and the City of Milwaukee, as may be amended from time to time. City MPD’s Code of Conduct and standard operating procedures are available online at <https://city.milwaukee.gov/Directory/police/About-MPD/Code-of-Conduct.htm#.XMhwordKiUk>.

“Convention” means the 2020 Democratic National Convention scheduled to take place from ~~August 17 to 20~~~~July 13 to 16~~, 2020, for which the City has been selected as the host city.

“Convention Facilities” means any venue, hotel, office, event space, public space or any other location, indoors or outdoors, within the Metropolitan Area that is designated in the Security Plan as a location where Convention events are occurring, Convention attendees are staying or where Convention-related security services are required during the Convention Security Period pursuant to the Security Plan.

“Convention Security Period” means the time period set forth in the Security Plan during which Agency’s law enforcement services are required to supplement the City’s law enforcement services. The exact dates of the Convention Security Period will be mutually agreed upon by the Parties after completion of the Security Plan. For planning purposes at the time the Agreement is executed, the Convention Security Period may reasonably be expected to extend from approximately ~~August 14, 2020 through August 21, 2020~~~~July 10, 2020 through July 20, 2020~~.

“DNC” means the DNC Services Corp., a District of Columbia nonprofit corporation, or an entity affiliated with DNC Services Corp.

“Effective Date” is defined in the introductory paragraph of this Agreement.

“Host Committee” means The Good Land Committee, Inc., a Wisconsin non-stock, nonprofit corporation.

“In Writing” means a written document signed by the City MPD Commanding Officer(s) utilizing forms attached hereto as Exhibit D. PDF signatures are acceptable. E-mail authorizations are “In Writing” only if the email originates from the official City email account (@milwaukee.gov) of one of the individuals specified in this paragraph.

Text messages, Facebook messages, and similar social media messaging messages are not “In Writing” and should not be used for official purposes.

“LEO” means a law enforcement officer employed by the Agency who is licensed or certified as a law enforcement officer according to the state and local laws of the Agency.

“Metropolitan Area” means the City of Milwaukee metropolitan area, which encompasses those surrounding municipalities containing Convention Facilities and events and as may be further defined in the Security Plan. “Metropolitan Area” may include locations outside of what is traditionally thought of as metropolitan Milwaukee.

“Party” means either the City or Agency, individually.

“Parties” means the City and Agency, collectively.

“Security Plan” means the security plan developed by the City in cooperation with the USDHS and its subsidiary agencies and divisions, including, but not limited to, the USSS, and in cooperation with other appropriate federal, state and local law enforcement and emergency services agencies, and in consultation with the DNC and the Host Committee for the provision of police, fire, security, bomb disposal and emergency and rescue services in and around the Convention Facilities and at all official Convention-related meetings and activities in the Metropolitan Area.

“USDHS” means the United States Department of Homeland Security.

“USSS” means the United States Secret Service.

2. Authority.

2.1. Statutory Authority. Wisconsin Statutes § 66.0313 provides that any Wisconsin law enforcement agency may assist a requesting Wisconsin law enforcement agency with their law enforcement efforts within the requesting agency's jurisdiction. Such mutual assistance may include, but is not limited to, the use of specialized equipment, facilities and trained personnel. Wisconsin Statutes § 66.0303 allows a Wisconsin law enforcement agency to enter into a mutual aid agreement with a law enforcement agency of another state subject to certain statutory limitations, including the approval of the Attorney General of the State of Wisconsin. If Agency is located in a state other than Wisconsin, Agency Personnel may not act with any arrest or other police authority in Wisconsin, pursuant to Wis. Stat. 175.46.

2.2. Authority to Execute. Each Party represents that it, and the person(s) signing on its behalf, possesses the legal authority, pursuant to appropriate statute,

ordinance, resolution, or other official action of the Party's governing body or code, to enter into this Agreement and to validly and legally bind the Party to all terms herein.

3. Background.

3.1. The City has been designated as the host city of the Convention by the DNC, to be held August 17 to 20~~July 13 to 16~~, 2020 at the Fiserv Forum and many surrounding venues throughout the Metropolitan Area.

3.2. The Convention has been classified by the federal government as a National Special Security Event, for which the USSS is the authorized lead agency for the design and implementation of the Security Plan.

3.3. The City, through its City MPD, is responsible for coordinating local law enforcement efforts in compliance with the Security Plan. In this role, the City seeks to promote the safety and welfare of all Convention participants and members of the public, while enabling individuals to exercise their constitutional rights.

3.4. The City seeks to procure the assistance of additional law enforcement personnel to provide services required by the Security Plan during the Convention Security Period.

3.5. Agency provides law enforcement services to the Village of Bayside, Wisconsin, under the police powers and law enforcement authority granted under applicable state law.

3.6. At the request of the City, Agency will provide the services of the Agency Personnel identified in Exhibit A of this Agreement to assist the City in meeting the requirements of the Security Plan for the duration of the Convention Security Period. Exhibit A may be amended from time to time upon mutual written consent of the Agency Commanding Officer and City MPD Commanding Officer.

4. Organizational Structure.

4.1. Unified Law Enforcement Command. At all times during any joint training session prior to the Convention, and at all times during the Convention Security Period, Agency Personnel shall be subject to the structure of supervision, command and control coordinated by the City MPD through a unified law enforcement command structure, irrespective of the rank or job title normally held by any member of Agency Personnel within the Agency.

4.2. City MPD is the Lead Local Law Enforcement Agency. City MPD is the lead local law enforcement agency for purposes of Convention security and law enforcement. City MPD Commanding Officer, or his/her designee, will communicate the

specific assignments for Agency Personnel to the Agency Commanding Officer. Agency shall be provided with briefings from City MPD as necessary, or upon request of Agency.

4.3. City MPD Policies to Apply. Agency Personnel performing services under the Agreement will abide by applicable City MPD Policies. City MPD will identify the relevant City MPD Policies within the training materials City MPD will provide to Agency on or before ~~June~~April 1, 2020. Agency shall disseminate those City MPD Policies to Agency Personnel. City MPD,~~and~~ shall train Agency Personnel on those City MPD Policies ~~at the start of~~before the Convention Security Period. In the event of a conflict between relevant Agency policies and City MPD Policies, Agency will instruct its Agency Personnel to follow City MPD Policies with respect to the services provided by Agency hereunder.

5. Agency Responsibilities.

5.1. Agency Personnel to Participate in Training. Upon reasonable advance written notification from City MPD, Agency Personnel shall participate in Convention training activities (whether in person or online) that are coordinated by City MPD, and in conformance with the deadlines specified by City MPD. City MPD shall make reasonable efforts to coordinate the training schedule with Agency, recognizing that City MPD will need to accommodate the schedules of many different agencies. At this time, it is anticipated that all training will occur during the Convention Security Period when Agency Personnel are in Milwaukee. Any training that occurs prior to the Convention Security Period shall be at Agency's cost unless specifically identified as required training by City MPD In Writing.

5.2. Services Limited. Services provided by Agency Personnel shall be limited to assignments in which Agency Personnel are already experienced or trained and for which they are licensed or certified to do in accordance with state and local laws of Agency. Assignment of duties to Agency Personnel shall be determined solely by City MPD and may comprise all aspects of law enforcement including, but not limited to traffic control, security detail and crowd control.

5.3. Agency to Provide Services. Agency shall assign Agency Personnel to complete those assignments provided to Agency by City MPD Commanding Officer in accordance with Section 4.2. Should Agency object to any specific assignment, Agency shall make such objection known immediately after receipt of the assignment to the City MPD Commanding Officer who shall reasonably attempt to accommodate Agency; provided that the decision of City MPD Commanding Officer and the requirements of the Security Plan shall control. Any refusal to accept an assignment may result in Agency not being reimbursed for personnel costs under Section 7 of this Agreement.

5.4. Agency Personnel “On Duty.” If required by the assignments provided to Agency by the City MPD Commanding Officer, Agency Personnel shall be placed in an “on duty” status in which Agency Personnel are physically near specified Convention Facilities or a Convention-related event location within the Metropolitan Area, so as to be able to physically report in a timely manner to his or her assigned duty post, and be prepared to undertake the specific assignment. City MPD presently expects to provide a tactical operating and briefing manual to Agency Personnel as they arrive in the City, which Agency Personnel shall comply with at all times while functioning under the terms of this Agreement.

5.5. Agency Personnel to Participate in After Action Activities. At the request of the City (including but not limited to City MPD, the City Comptroller, and the City Attorney), Agency shall reasonably provide information, participate in debriefings, complete surveys, respond to information requests required for insurance or audit purposes, and reasonably aid the City in the prosecution or defense of any civil or criminal proceedings related to Agency’s performance under this Agreement or any matter in which Agency Personnel is identified by City MPD as a witness. Such assistance shall include the provision, by Agency, of personnel or other records in criminal and/or civil proceedings as reasonably requested by City.

5.6. [Intentionally left blank.]

5.7. Agency Personnel Names to be Sent to City MPD. Agency will provide to City MPD a list of all Agency Personnel that Agency intends to provide under this Agreement within 10 days of signing this Agreement or by June 1, 2020, whichever occurs later by March 1, 2020. The list shall be provided in the following format attached as Exhibit A. An electronic version of this spreadsheet will be made available upon request.

5.8. LEO Criteria. Each of the LEOs provided by Agency shall meet the following criteria:

5.8.1. Each LEO must be duly licensed or certified as a law enforcement officer or equivalent by the State of Wisconsin or by the authority of the state in which the Agency is located. Statutory certification requirements for Agency LEOs shall be forwarded to the City MPD with the list of all Agency Personnel required by Section 5.7.

5.8.2. Each LEO, by reason of experience, training and physical fitness must be qualified and capable of performing the duties required of an active duty licensed or certified police officer assigned to an event of the Convention’s size and scope.

5.8.3. Each LEO participating in crowd control or management assignments as part of the Major Incident Response Team, as determined by City MPD, must have completed Mobile Field Force training or its equivalent and will complete other training as required by City MPD or USSS based upon the LEO's Convention assignment.

5.8.4. Each LEO must have been employed as a licensed or certified police officer for a minimum of two years by the Agency.

5.8.5. Each LEO must be an officer in good standing with the Agency. The Agency shall promptly notify the City MPD in the event that any LEO is no longer an officer in good standing with the Agency and the Agency shall remove that LEO from the list of Agency Personnel.

5.8.6. No LEO may have (i) been sued in an individual capacity in the last three years and adjudicated as liable for violations of the first amendment of the U.S. Constitution, or (ii) have any sustained complaints for the use of excessive, unreasonable or unnecessary force within the last five years.

5.9. Agency Personnel Equipment.

5.9.1. Each LEO shall be equipped by Agency at Agency's own expense, with a seasonally appropriate patrol uniform and equipment, including but not limited to: service belts, service weapon, radio, a device that contains oleoresin of capsicum, an electronic control device, and a personal soft ballistic body armor as required to be worn by the LEO while on duty for the Agency. Agency shall not bring to the Convention Facilities any other chemical or other non-lethal munitions except as provided by City MPD unless authorized by City MPD.

5.9.2. A complete, sanctioned, equipment list will be provided to Agency as part of the preparatory materials provided by City MPD no later than ~~April~~ June 1, 2020. Any equipment, gear, service weapons or munitions that are not included on the equipment list may not be used by Agency Personnel during the Convention unless (a) Agency notifies City MPD in writing no later than ~~June~~ July 1, 2020, and (b) City MPD consents In Writing to the use of the requested additional equipment.

5.9.3. Agency Personnel may not bring or utilize any demo equipment provided at low or no cost to Agency by a supplier seeking to demonstrate new equipment to the Agency or other agencies.

5.10. City MPD Can Decline Agency Personnel. At any time during the term of this Agreement, City MPD has the sole discretion to decline assignment or deployment of any Agency Personnel at any time without cause or explanation. In the event that City

MPD declines assignment or deployment of Agency Personnel due to no fault of Agency or Agency Personnel, City MPD shall reimburse Agency for any costs already incurred pursuant to the terms and limitations of Section 7 of this Agreement.

5.11. Agency Judgment and Priority. Agency has entered this Agreement in good faith and intends to provide those Agency Personnel set forth herein to assist City with implementation of the Security Plan during the Convention Security Period. However, the Parties recognize that resource availability requires Agency to exercise its best judgment in prioritizing and responding to the public safety needs of its own jurisdiction. That prioritization decision belongs solely to Agency and Agency may recall its Agency Personnel in accordance with the termination procedures set forth in Section 14 of this Agreement.

5.12. Agency Responsible for Costs. Agency shall be responsible for all costs associated with providing Agency Personnel that are not explicitly assumed by City in this Agreement and/or authorized In Writing. Nothing in this Section shall prohibit City MPD Commanding Officers from agreeing In Writing to the assignment of specific costs borne of unforeseen circumstances during the Convention Security Period.

6. City Responsibilities. In addition to its lead local law enforcement responsibilities for the Convention, the City will provide all of the following:

6.1. Event Training. City agrees that it will provide training for Agency Personnel as determined necessary by City MPD and USSS. Training will include the provision of preparatory materials and training according to the schedule described in Section 4.3.

6.2. Transportation and Food. Agency Personnel will commute to and from the City on the days they are assigned to provide services for the Convention. The commute will be to a location designated by the City MPD Commanding Officer based upon Agency Personnel's assignment each day. City will provide food for Agency Personnel while on duty. City MPD will provide food location assignments to Agency prior to the Convention Security Period. City will not provide lodging to Agency Personnel due to Agency's proximity to the Metropolitan Area.

6.3. Procuring Insurance. City is in the process of procuring a law enforcement liability insurance policy to cover certain liabilities of the Parties associated with the Convention. Said insurance policy will include coverage for the Agency and the Agency Personnel supplied to City for the purpose of fulfilling Agency's obligations under this Agreement for the Convention. Certificates of insurance shall be provided to Agency prior to the Convention Security Period. In the event that the policy cannot be procured before the Convention Security Period, City will notify Agency in writing.

7. Payment Terms.

7.1. Costs Covered. City shall cover the following costs, provided such costs are, in City's sole discretion, (1) actual, necessary, and pre-approved by the City either through assignments, as set forth herein, or otherwise In Writing utilizing Exhibit D, and (2) properly supported by itemized receipts to be and/or payroll records submitted along with the form attached hereto as Exhibit B, and supported by all of the documentation set forth in Exhibit C. ~~Upon the City receiving the federal grant described in Section 7.4, below, Exhibit C may be updated to match the then-current federal regulations for the federal grant. The City expects to be awarded the federal grant in early 2020.~~ Any costs incurred by Agency prior to receiving pre-approval pursuant to subsection (1) of this Section 7.1, are incurred at Agency's own risk.

7.1.1. *Payment for Agency Personnel Time.* Payment for actual time worked and, if authorized by the U.S. Department of Justice and approved In Writing, actual time in training for each Agency Personnel whose services are actually utilized (including "on duty status" set forth in Section 5.4, or an auxiliary status) by the City MPD during the Convention Security Period, at the rate(s) provided by Agency in the Agency Personnel list required by Section 5.7. Agency Personnel are considered to be working when they are physically located at the Convention Facility to which they are assigned between the time that they check in with a City MPD Commanding Officer or designee and the time that they check out with a City MPD Commanding Officer or designee at the end of their shift. Agency Personnel are also considered to be working when they are being transported to the Convention Facility to which they are assigned before and after their shift in a vehicle authorized by City MPD. Agency Personnel are not considered to be working while located at their place of lodging or home or while traveling to or from their place of lodging or home to the meeting place for City MPD transportation of Agency Personnel to the Convention Facilities to which they are assigned, unless Agency Personnel are covered by a collective bargaining agreement or employment contract that requires them to be paid for such time (Agency shall provide City with a copy of such agreement or contract). The rates of Agency Personnel shall not exceed the costs of the individual Agency Personnel's normal salary and benefits, and the hours worked shall not exceed the hours set forth in the relevant training materials or Convention Security Period assignment unless pre-approved In Writing.

7.1.2. *Approved Expenses.* City shall reimburse reasonable and documented transportation and various additional expenses of Agency Personnel during such time that they are actually providing services under this Agreement during the Convention Security Period. City will estimate and itemize allowable expenses and categories of expenses at least two months before the Convention Security Period, and provide that estimate to Agency. Transportation expenses will be estimated using the current federal GSA mileage reimbursement rates. Agency will have six weeks after receiving the estimate to

contest the not-to-exceed. The City shall not unreasonably deny Agency's requests; however, the decision of the City MPD Commanding Officer shall control. Agency shall not be reimbursed in excess of the not-to-exceed amount, nor shall Agency be reimbursed for expenses from categories of spending that are not set forth on City's not-to-exceed estimate (i.e. personal entertainment, additional food or transportation beyond that provided or authorized In Writing by City.)

7.2. Withhold Payment. In the event Agency fails to comply with any terms or conditions of this Agreement or to provide in any manner the work or services as agreed to herein, City may withhold a reasonable amount of any due payment until corrective action has been taken or completed. City may withhold payment for any Agency Personnel refusing to perform the work assigned by City MPD pursuant to Section 5.3 of this Agreement. This right is in addition to and not in lieu of the City's right of termination.

7.3. ~~[Intentionally Omitted] Failure of City to Obtain Security Grant. Irrespective of any other term of this Agreement, should City fail to be awarded a federal security grant sufficient to cover the costs of all of City's security obligations under the Security Plan, Agency shall have no obligation to provide the services described in this Agreement and City shall not be obligated to remit the funds described in this Agreement to Agency unless reimbursed for such costs by the Host Committee, the DNC or any other entity.~~

7.4. Federal Grant Requirements. Agency shall be reimbursed for allowable expenses as a subrecipient of a federal grant expected to be awarded to the City. As such, Agency shall comply with all applicable requirements set forth in the DOJ Grants Financial Guide (https://ojp.gov/financialguide/doj/pdfs/DOJ_FinancialGuide.pdf), as set forth in 2 C.F.R. Part 200, and any additional requirements set forth in the grant agreement itself between the federal government and the City, a copy of which will be ~~made available provided~~ to Agency ~~by June 1, 2020, and is incorporated into this Agreement by reference upon request after the grant is actually awarded.~~ Agency and City affirmatively acknowledge that the federal grant funds will not be used to supplant local and/or state funds. In order to provide adequate documentation of the costs of Agency Personnel expected to be reimbursed by City, Agency should create a separate rate code within its payroll system to be used to accurately track work of Agency Personnel under this Agreement.

8. Law Enforcement Procedures.

8.1. No Police Authority. Unless Agency is from a municipality located in the State of Wisconsin, Agency Personnel may not act with the arrest or other police authority of a law enforcement officer of any Wisconsin law enforcement agency

pursuant to Wis. Stat. 175.46. Except as provided in this Section 8.1, the services to be provided by Agency Personnel shall be limited to security detail in accordance with the procedures and assignments that shall be provided by City MPD.

8.2. Activities. Law enforcement methods employed by the LEOs shall conform to the lawful commands of the City MPD Commanding Officer or his/her designee, City MPD Policies, City of Milwaukee Municipal Code of Ordinances, Wisconsin law, the United States Constitution, and other applicable law.

8.3. Conformance to Security Plan. All functions and duties to be performed by Agency Personnel under this Agreement shall conform to the Security Plan.

9. **Term.** The term of the Agreement shall begin on the Effective Date and shall end upon the completion of all obligations under this Agreement inclusive of participation in criminal and/or civil trials.

10. **Consideration.** Consideration for this Agreement shall be the exchange of monetary reimbursement for the services of Agency Personnel, the enhanced public safety and improved law enforcement activity in the Metropolitan Area for the Convention Security Period, and the professional growth and development of City MPD and Agency Personnel through the City and the Agency's training and cooperative efforts to provide a safe and secure Convention.

11. **Independent Contractor.**

11.1. Independent Relationship. This Agreement is not intended to and will not constitute, create, give rise to, or otherwise recognize a joint venture, partnership, corporation or other formal business association or organization of any kind between the Parties. The rights and obligations of the Parties under this Agreement will be only those expressly set forth in this Agreement. Agency will perform under this Agreement as an independent contractor to the City and not as a representative, employee, agent, or partner of the City. Nothing in the paragraph shall be construed to invalidate a Business Associate Agreement executed between the City and Agency, if required by Section 13.3 of this Agreement.

11.2. Payment of Wages and Benefits for Agency Personnel. Except to the extent covered by reimbursement by City compensation for Agency Personnel specifically set forth in this Agreement, Agency acknowledges and affirms that Agency remains fully responsible for any and all obligations as the employer of its Agency Personnel, including among other things: responsibility for the payments of: (i) earnings; (ii) overtime earnings; (iii) withholdings; (iv) insurance coverage; (v) workers' compensation; (vi) death benefits; (vii) medical and legal indemnity where lawful and appropriate; and (viii) all other requirements by law, regulations, ordinance or contract.

Agency shall be responsible for the payment of any compensation or death benefits to Agency Personnel who are injured or killed while providing services to City under the terms of this Agreement. City shall reimburse Agency for those expenses to the extent required by state law.

11.3. Discipline / Probable Cause Matters. City shall refer disciplinary matters involving Agency Personnel to Agency. Based on the judgment of City, if a particular matter represents probable cause for the issuance of a criminal complaint, then such matter shall be referred directly to the Milwaukee Police Department or an external law enforcement agency, as appropriate, for investigation with appropriate notice to Agency.

12. Liability.

12.1. Indemnification. The City shall indemnify Agency and Agency Personnel for liability to third parties incurred while Agency Personnel are acting within the scope of their employment to fulfill the terms of this Agreement to the extent required by Wis. Stat. § 66.0313.

12.2. No Waiver. Irrespective of any term of this Agreement, nothing contained in this Agreement shall waive or amend, nor be construed to waive or amend any privilege, defense, limitation of liability, or immunity that either Party, their respective officials, agents, or employees may have under any applicable federal, state, local, or common law.

13. Records.

13.1. Agency to Comply. Agency shall comply with all applicable local, state, and federal laws and requirements pertaining to maintenance and disclosure of personal information (name, age, phone number, address, social security number, etc.) belonging to members of the public and criminal justice records.

13.2. Security Information. Agency shall comply with all privilege requirements and procedures set forth by the USDHS, USSS or other governmental entity. If Agency has custody of a record provided by City which contains details of security arrangements or investigations, Agency shall, as soon as practical and without delay, notify City of any request to disclose such record and shall follow the requirements of Section 13.5, below, prior to disclosure. For purposes of this Paragraph, the term “record” shall be broadly construed and shall include, but not be limited to, all documents, paper, electronic files, and other things containing information, irrespective of the form of that record or data, *i.e.* electronic, hard copy, voice recording, photograph, etc., unless such form is specified by law.

13.3. Protected Health Care Information. Agency will comply with all applicable state and federal medical privacy laws, including but not limited to HIPAA and Sections 51.30, 146.816 and 146.82 of the Wisconsin Statutes, when applicable.

13.4. Wisconsin Public Records Law. Both Parties understand that City is bound by the Wisconsin Public Records Law, and as such, all of the terms of this Agreement are subject to and conditioned on the provisions of Wis. Stat. sec. 19.21 *et seq.* Agency acknowledges that it is obligated to assist the City in retaining and producing records that are subject to the Wisconsin Public Records Law, including but not limited to those records produced or collected by Agency under this Agreement pursuant to Wis. Stat. sec. 19.36(3) and that the failure to do so shall constitute a material breach of this Agreement. The Parties further agree and acknowledge that because of the federal grant described in Section 7.4 of this Agreement, 2 CFR 200.333 shall establish the minimum record retention requirements to be followed by Agency. Agency certifies that it will comply with the record retention requirements in 2 CFR § 200.333. Agency further certifies that it will retain all records as required by 2 CFR § 200.333 for a period of three years after it receives City notice that the City has submitted final expenditure reports or quarterly or annual financial reports, as applicable, and all other pending matters are closed. Nothing in this Section 13.4 should be construed as prohibiting the Agency from retaining records for longer than 2 CFR § 200.333 requires.

13.5. Notice of Request for Disclosure. Agency will provide notice to City of any request for the disclosure of information associated with or generated as a result of the work performed under this Agreement at least ten business days before such information is disclosed and shall confer with the City and, if City deems appropriate, the USSS before deciding whether the Wisconsin Public Records Law requires Agency to release the requested records. Nothing in this paragraph shall supersede any other term of this Section 13, and in the event of a direct conflict between this paragraph and any other paragraph and of this Section, this paragraph shall not control.

13.6. City Access to Agency's Records. Agency agrees that any duly authorized representative of the City, including the City Attorney and the City Comptroller or other financial representative, or a federal grant auditor, will have access to, and the right to, examine any directly pertinent records, documents, paper, and data of the Agency, involving transactions related to this Agreement until the expiration of the records retention period described in Section 13.4, above.

14. Early Termination.

14.1. Termination by City. City may terminate this Agreement at any time and for any reason. Should City terminate this Agreement, City shall pay Agency for any costs actually and already incurred pursuant to Section 7. City may withhold payment of

costs for any particular Agency Personnel if that Agency Personnel receives training from City MPD and fails to comply with or perform any material term, condition or obligation contained in this Agreement and either such breach cannot be cured, or, if such breach may be cured, Agency or Agency Personnel fails to cure such default within seven calendar days after the City or City MPD provides Agency with notice of such failure.

14.2. Termination by Agency.

14.2.1. Agency may terminate this Agreement prior to ~~March~~ May 1, 2020, upon a determination that it must do so to meet its own staffing needs. Upon such termination, Agency shall fully refund to City all costs, funds, or other payments that the City may have paid to Agency pursuant to this Agreement.

14.2.2. Agency may terminate this Agreement on or after ~~March~~ May 1, 2020, only upon the occurrence of an Agency Emergency Event, including continuation of emergency orders in Agency's jurisdiction related to the COVID-19, or coronavirus, pandemic. If Agency terminates prior to the Convention Security Period, Agency shall fully refund to City all costs, funds, or other payments that the City may have paid to Agency pursuant to this Agreement. If Agency terminates during the Convention Security Period, City shall pay to Agency only those costs, funds, or other payments for work performed by Agency prior to the moment of termination.

14.2.3. Agency may terminate this Agreement without payment of costs described in subsec. 14.2.2 if City fails to comply with or perform any material term, condition or obligation contained in this Agreement and either such breach cannot be cured, or, if such breach may be cured, City fails to cure such default within 7 calendar days after the Agency provides City with notice of such failure.

14.2.4. Despite the language in this section about refunding of costs, funds or other payments made by City to Agency, it is not expected that there will be any costs, funds or other payments made to Agency prior to the Convention Security Period.

14.3. Parties Contract in Good Faith. The Parties shall act in good faith to provide as much advance written notice of termination under this Section to the other Party that is reasonable under the circumstances.

14.4. Consequential Damages. Neither Party shall be entitled to recover any penalties, consequential damages or attorneys' fees related to an event of termination hereunder.

15. Governing Law. This Agreement, and all questions arising in connection herewith shall be governed by and construed in accordance with the internal laws of the State of Wisconsin. Venue for any action arising out of or in any way related to this Agreement shall be exclusively in Milwaukee County for matters arising under state law and in federal district court in the Eastern District of Wisconsin for matters arising under federal jurisdiction.

16. Notices. All notices required under this Agreement shall be provided to:

To the City: Alfonso Morales
Chief of Police
749 West State Street
Milwaukee, WI 53233
MPDChief@milwaukee.gov
Via email and paper copy sent via U.S. Mail

With courtesy copies which shall not constitute notice to:

Deputy City Attorney Mary Schanning
City Hall, Room 800
200 East Wells Street
Milwaukee, WI 53202
mschan@milwaukee.gov

and

Nicholas DeSiato
Chief of Staff
Milwaukee Police Department
749 West State Street
Milwaukee, WI 53233
nidesi@milwaukee.gov

To Agency: Doug Larsson
Village of Bayside
9075 North Regent Road
Bayside, WI 53217
dlarsson@baysidewi.gov

17. Additional Provisions.

17.1. Further Assurances. The Parties shall perform such acts, execute and deliver such instruments and documents, and do all such other things as may be reasonably necessary to accomplish the terms of this Agreement.

17.2. No Waiver. Any failure of a Party to assert any right under this Agreement, including but not limited to acceptance of partial performance or continued performances after a breach, shall not constitute a waiver or a termination of that right, this Agreement, or any of this Agreement's provisions.

17.3. Subcontracting. Neither Party shall subcontract for any of the work contemplated under this Agreement without obtaining the prior written approval of the other Party.

17.4. No Third Party Beneficiary. No provision in this Agreement is intended to create, or shall create, any rights with respect to the subject matter of this Agreement in any third party, including but not limited to members of the general public.

17.5. Headings. The captions and headings of paragraphs and sections in this Agreement are for convenience of reference only, and shall not be construed as defining or limiting the terms and provisions in this Agreement.

17.6. Severability. If any provision of this Agreement shall be held invalid or unenforceable by a court of competent jurisdiction in any jurisdiction, such invalidity or unenforceability shall not affect the validity or enforceability of the remainder of this Agreement in that jurisdiction or the validity or enforceability of any provision of this Agreement in any other jurisdiction.

17.7. Survival. The terms of this Agreement and any exhibits and attachments that by reasonable implications contemplate continued performance, rights, or compliance beyond expiration or termination of the Agreement survive the Agreement and will continue to be enforceable.

17.8. Counterparts. This Agreement may be executed in multiple parts. Signatures to this Agreement transmitted by facsimile or by electronic mail shall be valid and effective to bind the Party so signing.

17.9. Nondiscrimination. It is the City's policy not to discriminate against any qualified employee or qualified applicant for employment because of an individual's sex, race, religion, color, national origin or ancestry, age, disability, lawful source of income, marital status, sexual orientation, gender identity or expression, victimhood of domestic abuse or sexual assault, past or present membership in the military service, HIV status, domestic partnership, genetic identity, homelessness, familial status, or an individual's affiliation or perceived affiliation with any of these categories, pursuant to Milwaukee Code of Ordinances Section 109-9. The Parties will comply with all requirements imposed by or pursuant to the regulations of the appropriate federal agency effectuating Title VI of the Civil Rights Act of 1964. The Parties agree to comply with all applicable requirements of the Americans with Disabilities Act of 1990, 42 U.S.C. 12101, *et seq.*

SIGNATURES APPEAR ON THE FOLLOWING PAGE(S)

The Parties have executed this Agreement as on the dates set forth below.

CITY OF MILWAUKEE

Alfonso Morales, Chief of Police
Dated this ____ day of _____, 2020.

~~Martin Matson~~ Aycha Sawa, City Comptroller
Dated this ____ day of _____, 2020

Authorizing Resolution: 191193 & 191826

Approved as to Form and Execution:

Office of the City Attorney
Dated this ____ day of _____, 2020.

VILLAGE OF BAYSIDE

By: _____
Eido Walny, President
Dated this ____ day of June, 2020.

By: _____
Lynn Galyardt, Clerk
Dated this ____ day of _____, 2020.

Exhibit B

(Electronic version available from Captain Derrick Harris, dharris@milwaukee.gov)

Exhibit C

(Electronic version available from Captain Derrick Harris, धारri@milwaukee.gov)

Exhibit D

Additional Expenditure Authorization Form - "In Writing"

Directions for Use of This Form: Use this form to obtain approval for additional expenditures "In Writing," pursuant to your Agency's Intergovernmental Agreement for Law Enforcement Services for the 2020 Democratic National Convention in Milwaukee, Wisconsin "Agreement." Please note that your agency will not be reimbursed for any expenditures that were not expressly agreed to in the expense estimate provided pursuant to Section 7.1.2 of the Agreement unless you have both (1) obtained a valid signature on this form before making the expenditure, and (2) provide the City with the supporting documentation necessary for reimbursement described in Exhibit B of the Agreement.

Agency Information	
Agency:	
Agency Personnel Completing Form:	
Date:	
Additional Expenditure Information	
Expenditure Requested:	
Reimbursable Cost:	
Vendor:	
Description/Purpose:	
Additional Memo (optional):	
City of Milwaukee Commanding Officer Approval Information	
Name:	
Rank:	
Date:	
Signature:	
Memo (optional):	

SOCCER CONCESSION AGREEMENT

This Agreement made on this _____ day of _____, 2020 by and between the Village of Bayside, a municipal corporation of the state of Wisconsin, hereinafter called the "Village", and Molly Robinette, hereinafter called the "Concessionaire".

WHEREAS, the Village owns, and maintains certain soccer facilities, and accessory buildings to said soccer fields (Pavilion), which facilities will be known for the purpose of this Agreement as "Ellsworth Fields"; and

WHEREAS, the Village desires to make available to the general public and others using the Ellsworth Fields the services of Concessionaire to instruct and give soccer lessons to the public for the better accommodation, convenience, and welfare of the general public; and

WHEREAS, The Village has received a proposal for the concession rights and privileges of supplying soccer instruction services; and

WHEREAS, the Village has determined that the proposal is satisfactory; and

WHEREAS, the Concessionaire is now ready, willing, and able to provide said soccer services.

NOW THEREFORE, in consideration of the covenants and agreements herein contained and of the payments of monies as hereinafter set forth, the parties hereto mutually agree as follows:

1. The Village does hereby grant to the Concessionaire the exclusive right to give soccer instruction on the Ellsworth Fields subject to the terms and conditions below.
2. The exclusive right includes the right to use the Ellsworth Fields on Monday through Friday between 9:00 a.m. and 5:00 p.m. from June 22, 2020 to August 28, 2020. The Concessionaire subject to the approval of the Village Manager may make additional hours and fields available for use.
3. The Concessionaire shall give soccer instruction at the following rate of \$150 per week or, \$10 per hour for the 15 hours of on-field time per child

4. This Agreement shall be effective on July 1, 2020 and shall expire on August 28, 2020 unless sooner terminated as otherwise provided.
5. The Concessionaire agree to pay the Village \$1,500 on or before June 15, 2020 and \$1,500 on or before August 15, 2020 for a total of \$3,000.
6. The Concessionaire shall keep a true and accurate account of all participants in the soccer instruction programs and all monies received through the operation of the concession, and on or before August 15, 2020 shall deliver to the Village an itemized statement showing the number of participants in the soccer instruction programs and all monies received during the term of this Agreement.
7. The Concessionaire shall keep all Village property that is used in good condition and shall clean said facilities when appropriate. Concessionaire shall make every effort to keep bicycles and other vehicles off of the fields and will not allow the use of the courts to anyone not wearing appropriate footwear. Concessionaire shall provide soccer balls and any other necessary equipment to conduct the soccer instruction. The Concessionaire shall be permitted to store a limited amount of such equipment in the Ellsworth Pavilion subject to such terms and conditions as may be required by the Village Manager.
8. The Concessionaire shall erect no advertising signs on or at Ellsworth Fields except with the written consent of the Village Manager.
9. The Concessionaire shall use Ellsworth Fields as described only for the purpose stated and for no other unlawful purposes whatever.
10. The Concessionaire shall develop and distribute a written brochure describing the soccer instruction program. The design, layout and language of such brochure shall be subject to approval by the Village Manager prior to its printing and distribution.
11. The Concessionaire agrees to indemnify and save harmless the Village from all suits, claims, damages, and actions of any kind or nature arising directly or indirectly from

the business conducted by the Concessionaire, her agent, servants, employees, contractors, and suppliers, related to her operations under this Agreement.

12. The Concessionaire shall at her own expense provide such general liability insurance as to protect the Concessionaire and the Village from all claims for damages to property or person, including death, which may arise from the business conducted under this Agreement or the conduct of anyone directly or indirectly employed by the Concessionaire. Such policy shall be subject to the approval of the Village Attorney for adequacy and form of protection. Such liability insurance shall be not less than \$1 million and the Village shall be named as an insured.
13. The Concessionaire shall implement and adhere to all USA soccer recommendations as well as key measures to be taken related to the COVID-19 pandemic.
14. The Village may terminate this Concession Agreement in the event any installment of the payments herein stipulated to be made is in arrears and remains unpaid for a period of 10 days after it is due. The Village may terminate this Concession Agreement in the event any of the other terms, covenants, and agreements in this Agreement have been violated. In each of the above cases, the Village shall give a ten-day written notice. In addition, either party may, between June 1 and September 1, terminate this Agreement by giving the other party 30 days written notice, thereof, with or without cause. Unlawful use of the facilities shall result in immediate violation and termination of this agreement.
15. This Agreement shall be not assigned, in whole or in part, without written consent of the Bayside Village Manager.

Dated this _____ day of _____, 2020

Molly Robinette
Concessionaire

Eido M. Walny
Village of Bayside

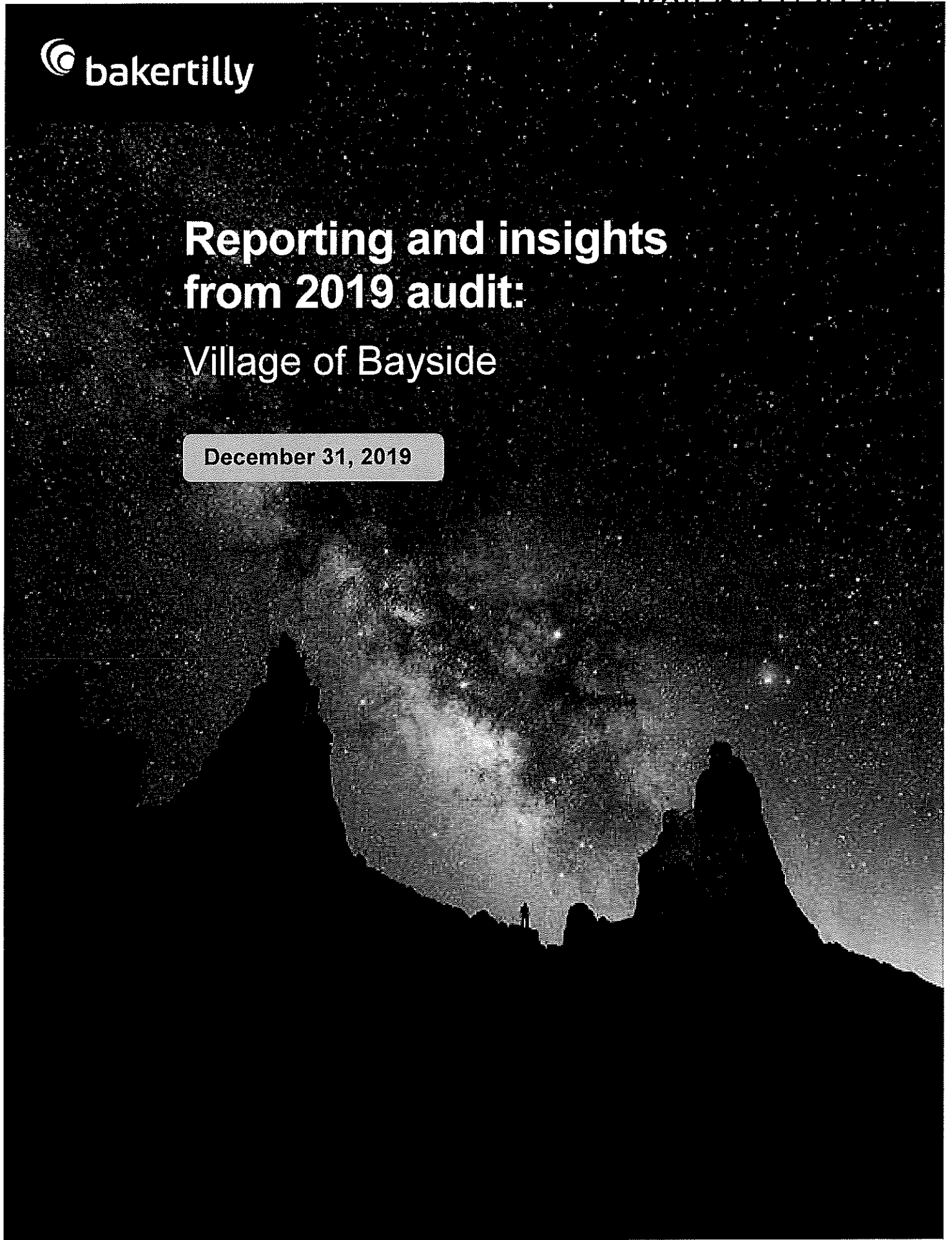
Andy Pederson
Village of Bayside



Reporting and insights from 2019 audit:

Village of Bayside

December 31, 2019



Executive summary

We have completed our audit of the financial statements of the Village of Bayside for the year ended December 31, 2019, and have issued our report thereon dated June XX, 2020. This letter presents communications required by our professional standards.

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

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

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

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

Sincerely,

Baker Tilly Virchow Krause, LLP

Wendi M. Unger, CPA Partner

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

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Audit objectives



Audit objectives

Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of those charged with governance:
 - Are free from material misstatement
 - Present fairly, in all material respects, and in accordance with accounting principles generally accepted in the United States of America

We are also required to communicate significant matters related to our audit that are relevant to the responsibilities of those charged with governance, including:

- Qualitative aspects of the Village's accounting practice including policies, accounting estimates and financial statement disclosures
- Significant difficulties encountered
- Disagreements with management
- Corrected and uncorrected misstatements
- Internal control matters
- Significant estimates
- Other findings or issues arising from the audit

Management's responsibilities

Management	Auditor
 Prepare and fairly present the financial statements	Our audit does not relieve management or those charged with governance of their responsibilities
 Establish and maintain effective internal control over financial reporting	An audit includes consideration of internal control over financial reporting, but not an expression of an opinion on those controls
 Provide us with written representations at the conclusion of the audit	See Appendix B for a copy of management's representations

Audit status



Audit status

Significant changes to the audit plan

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

Audit approach and results



Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates
- Implementation of new accounting standards

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

Implementation of GASB No. 84 reporting fiduciary activities

During the current year, your government implemented GASB Statement No. 84 – *Fiduciary Activities*. This standard was issued to provide a clear foundation and reduce inconsistencies in reporting of fiduciary activities. Implementation of this standard required the evaluation of various activities and application of specific criteria to determine the fiduciary activities that required reporting. As a result of this standard you will note the following changes in your financial statements from prior years:

- Reclassification of tax collection activities as custodial funds
- Change in the activity that is reported through the tax collection custodial fund
- Presentation of additions and deductions on the statement of changes in fiduciary net position for all fiduciary funds, including custodial funds

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other key areas of emphasis

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

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

Internal control matters

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

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

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

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

– **Missing Key Controls**

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

Controls Over Accounts Payable/Disbursements

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

Controls Over Payroll

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

Controls Over Property Taxes

- The process for generating tax bills and maintaining the property records is not independent of the tax collection process.

Controls Over Monthly and Year-end Accounting

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

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

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

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

– Financial Statement Close Process

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

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

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

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

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

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

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

Required communications

Qualitative aspect of accounting practices

- Accounting policies: Management is responsible for the selection and use of appropriate accounting policies. In accordance with the terms of our engagement letter, we have advised management about the appropriateness of accounting policies and their application. The significant accounting policies used by Village are described in Note I to the financial statements. As described in Note I, the Village changed accounting policies related to financial reporting for fiduciary activities by adopting Governmental Accounting Standards Board (GASB) No. 84 - *Fiduciary Activities* in 2019 and financial reporting for debt disclosures by adopting Governmental Accounting Standards Board (GASB) No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements* in 2019. We noted no transactions entered into by the Village during the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Net pension liability and related deferrals	Evaluation of information provided by the Wisconsin Retirement System	Reasonable in relation to the financial statements as a whole
Net OPEB liability and related deferrals	Key assumptions set by management with the assistance of a third party actuary	Reasonable in relation to the financial statements as a whole
Depreciation	Evaluate estimated useful life of the asset and original acquisition value	Reasonable in relation to the financial statements as a whole

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

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

Significant unusual transactions

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

Other information in documents containing audited financial statements

Official Statements

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

Difficulties encountered during the audit

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

Disagreements with management

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

The Appendix includes copies of other material written communications, including a draft of the management representation letter.

Uncorrected misstatements and corrected misstatements

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

Compliance with laws and regulations

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

Fraud

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

Independence

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

Related parties

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

Other audit findings or issues

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

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

Other matters

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

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

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

Nonattest services

The following nonattest services were provided by Baker Tilly:

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

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

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



Accounting changes relevant to the Village



Accounting changes relevant to the Village

Future accounting standards updates

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/20
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/20
91	Conduit Debt	✓	12/31/21

Further information on upcoming [GASB pronouncements](#)

Preparing for the new lease standard

GASB's new single model for lease accounting will be effective for the upcoming year. This standard will require governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset as specified in the contract for a period of time in an exchange or exchange-like transaction. Contracts meeting the criteria for control, term and other items within the standard will result in recognizing a right to use asset and lease liability or a receivable and deferred inflow of resources.

We recommend the Village review this standard and start planning now as to how this will affect your financial reporting. We recommend that you begin by completing an inventory of all contracts that might meet the definition of a lease. The contract listing should include key terms of the contracts such as:

- Description of contract
- Underlying asset
- Contract term
- Options for extensions and terminations
- Service components, if any
- Dollar amount of lease

In addition, the Village should begin to establish a lease policy to address the treatment of common lease types, including a dollar threshold for each lease. We are available to discuss this further and help you develop an action plan.

Learn more about [GASB 87](#).

Planning for the new conduit debt reporting

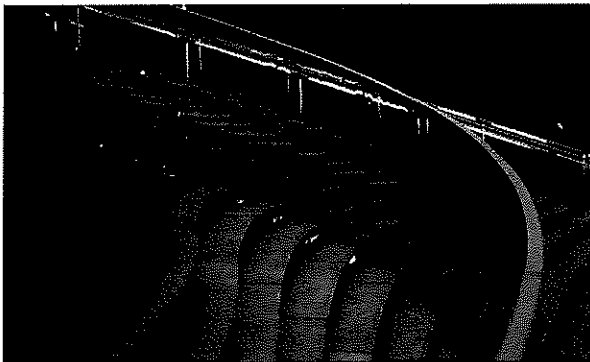
Conduit debt includes arrangements where there are three separate parties involved including a third party that is obligated for payment, a debt holder or lender and an issuing party which is often a government. This standard provides additional criteria for identifying and classifying conduit debt with the intent of providing consistency in how the debt is recorded and reported in governmental financial statements. The Village should identify any existing debt arrangements involving third party obligors and evaluate how those arrangements will be reported under the new standard in order to determine the potential impact of this standard on future financial reporting.

Trending challenges for organizations

Trending challenges for organizations

Management and the governing body of the Village must keep the future in mind as they evaluate strategies to achieve future growth. Keeping a balance between risk and sustainability is key, and organizations need to think beyond their immediate needs to their long term goals. Economic uncertainty, coupled with key risk areas and fast paced technology change, make strategic planning complex. Begin the discussion with your management team to find your path to your future.

2020 strategic risks for boards



Evaluating and mitigating the greatest risks

Public sector organizations face a multitude of internal and external risks in an evolving landscape. Risks can stem from strategy, finances, legal situations, operations, regulatory compliance, information technology, economic environment, and/or fraud, waste and abuse.

By employing a risk assessment, areas with the greatest needs and highest risks are evaluated. Then a risk mitigation plan can be developed and deployed.

Learn about [risk assessment](#) types, tools and strategies.

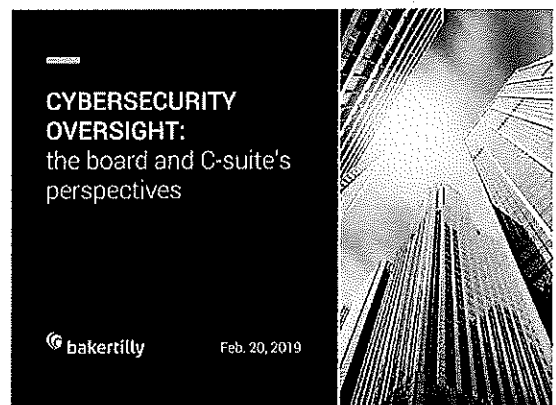
Cybersecurity

Operational reporting on cybersecurity effectiveness

As boards engage management in cybersecurity risk discussions, directors should expect management to produce reports on the effectiveness of the organization's cybersecurity-risk management program. Management can (and should) collect and analyze relevant performance measures and metrics to determine if cybersecurity safeguards and controls are operating as intended, and whether any corrective action should be taken to strengthen management's risk-mitigation approaches. While not an exhaustive list, some key processes on which management should report include these:

- Incident management
- Risk management and governance
- Independent assurance on the cybersecurity program

[Learn more](#) about cybersecurity risk management.



[WATCH: On demand webinar about board governance over cybersecurity.](#)

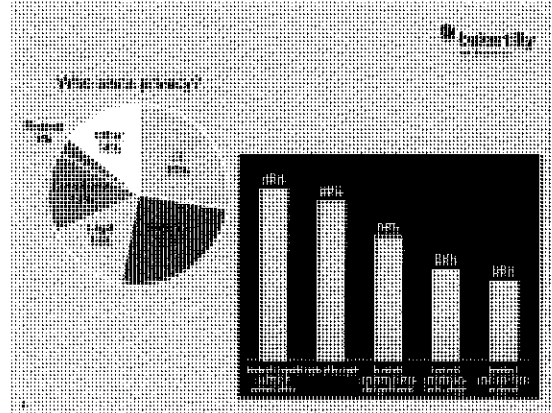
Data privacy

Elevating privacy risks to the forefront of board agendas

Organizations around the world are still scrambling to comply with the General Data Protection Regulation in the European Union, which went into effect in May 2018. While the data privacy regulatory environment changes rapidly, organizations can take proactive steps to ensure that they stay informed of the existing regulations and of those developing on the near horizon.

Adequate oversight remains a key part of staying on top of data privacy developments. Some regulations specify oversight requirements, and can depend on the type of the organization, the quantity and type of personal data processed, and the locations where operations take place. In many cases, a data protection officer (DPO) must lead the effort. Since the DPO is responsible for overseeing practices related to data protection strategy and implementation, having one in place early on will help ensure that the privacy program is comprehensive and consistent.

Learn more about [data privacy risk management](#).



[WATCH: On demand webinar about a risk-based approach to oversight, compliance and management of privacy](#)

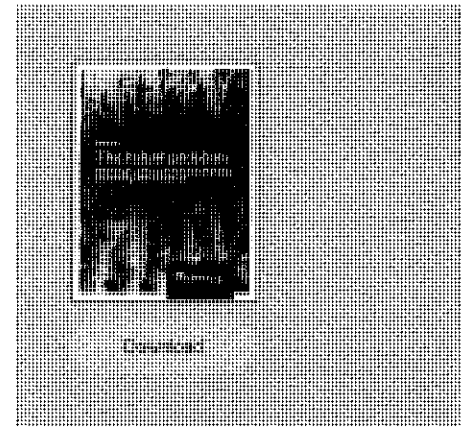
The talent problem

Establishing a lifeline for your shifting workforce

Employee recruitment and retention challenges are an all too common struggle in the public sector:

- Aging workers with institutional knowledge retire
- High demand for small qualified candidate pool
- Perception of geographic disadvantages
- Wage/benefit competition with private sector
- Lean operations exclude investments in recruitment, on-the-job training and technology
- Unclear growth and career advancement tracks

Sustainable organizations must have a robust workforce development and succession planning program. Learn how to get started and incorporate a workforce/succession planning program with existing operational practices.



Innovation

Anticipating disruptive innovation and digital transformation

To stay competitive and relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment. Companies that do not address and embrace new and emerging technologies will be less competitive or may even face obsolescence.

Given these challenges to companies, what does innovation mean in this era of digital transformation? Innovation now involves finding the right problems worth solving; building new offerings, business models, and experiences; and generating value at scale for customers.

Furthermore, the rapid digital transformation of advanced technologies such as blockchain, robotic process automation (RPA), and artificial intelligence (AI) now portend similar effects in industries from financial services and healthcare to communications and manufacturing. Boards must become

knowledgeable about these digital disruption trends in order to be able to conduct meaningful oversight that management can use successfully as the company embraces new technologies.

Anticipating Disruptive Innovation and Digital Transformation

Today companies are relevant in a rapidly changing business landscape, organizations in every industry must navigate an increasingly disruptive, technology-enabled environment.

[Read the blog post.](#)

Learn more about [innovation opportunities](#).

Public sector executive recruitment

Navigating recruitments and smart hiring

Competing for top executive talent in the public sector space takes industry knowledge, familiarity with the general applicant pool and experience navigating recruitments. Search consultants draw upon their understanding of organizational management and human resources to serve as a successful agent for government entities. In turn, public sector organizations can adopt a foundational understanding about search firms to ensure optimal collaboration on hiring opportunities.

[Read the three part series](#) to learn what your entity should be thinking about and how Baker Tilly can help.

Three part series on public sector executive recruitment

Navigate the changing workforce landscape with confidence, read the executive recruitment series.

1. [How to find great search firms](#)
2. [Preparing for difficult candidates](#)
3. [How to overcome challenges for government entities](#)

Customer experience

Finding your edge in a competitive market

All industries are facing an increasingly competitive marketplace due to more connected consumers, partners and vendors. Where a company may have had a geographic advantage in the past, they now need to be able to compete against non-local organizations.

One of the key factors in maintaining your place in the market is ensuring a positive, fast and easy customer experience. Whether this means enhancing your customer support services through online chat bots or developing a mobile app to allow your customer access to their information around the clock, your organization needs to take your customer experience strategy seriously. Management and board members should understand where your experience is currently and what strategies you are evaluating to enhance it.

Learn more about [why your customer experience is so important](#).

Operational and organizational sustainability

Aligning resources with strategy

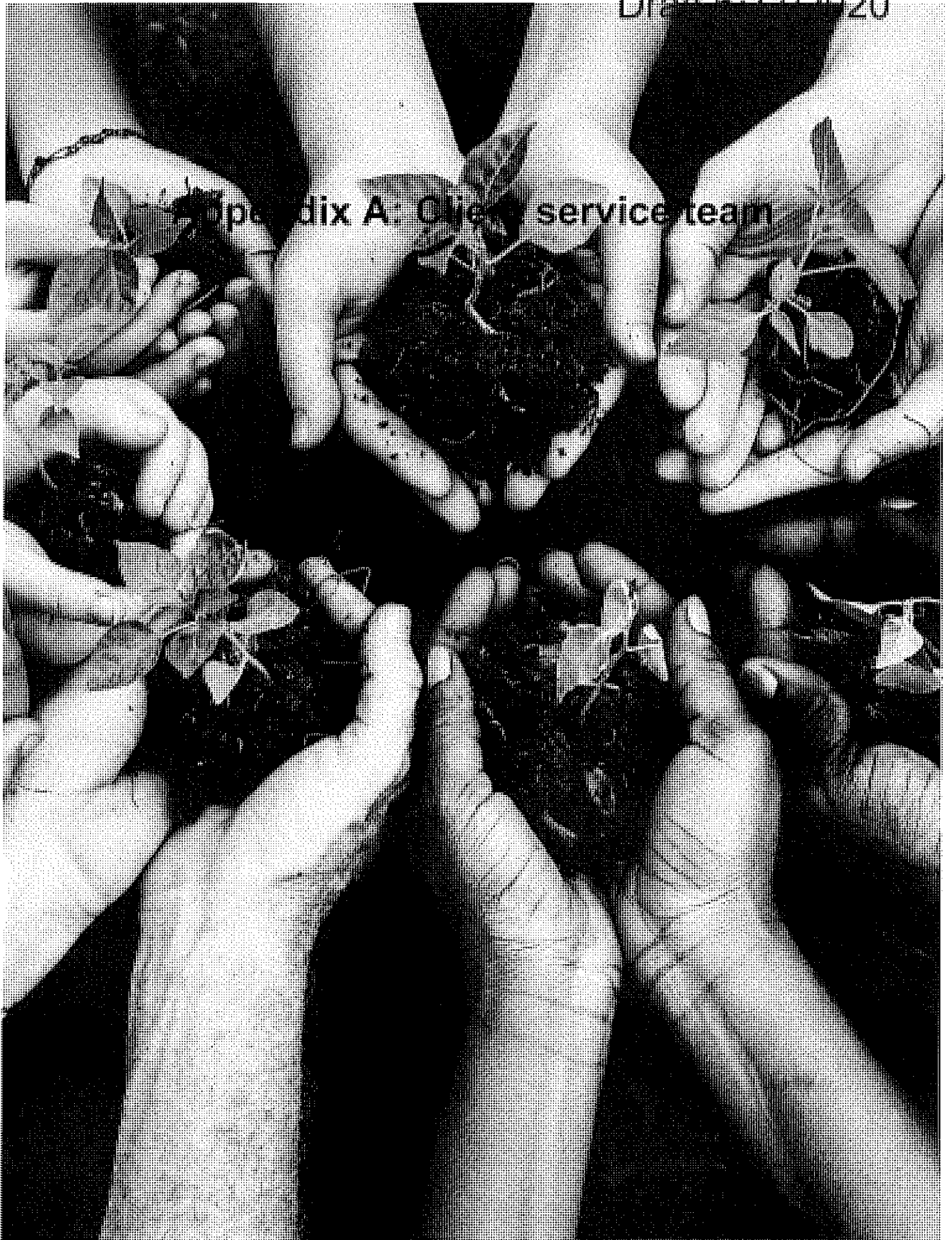


As new demands confront the public sector industry, it's easy to solve an immediate problem instead of pausing to take a holistic view. Rippling inefficiencies, increasing financial pressures, taxing staff resources and plummeting constituent satisfaction can pile atop organizations already facing pressure to improve efficiency, effectiveness, relevance and financial viability.

An operational review follows a systematic, strategic approach to understanding an entity's operations and performance. Opportunities to improve processes, bolster internal controls and reduce costs are uncovered in order to realign organizational resources and strategic objectives.

Learn invaluable methods for [executing an operational review](#) while maintaining day-to-day operations.

Appendix A: Client service team



Client service team

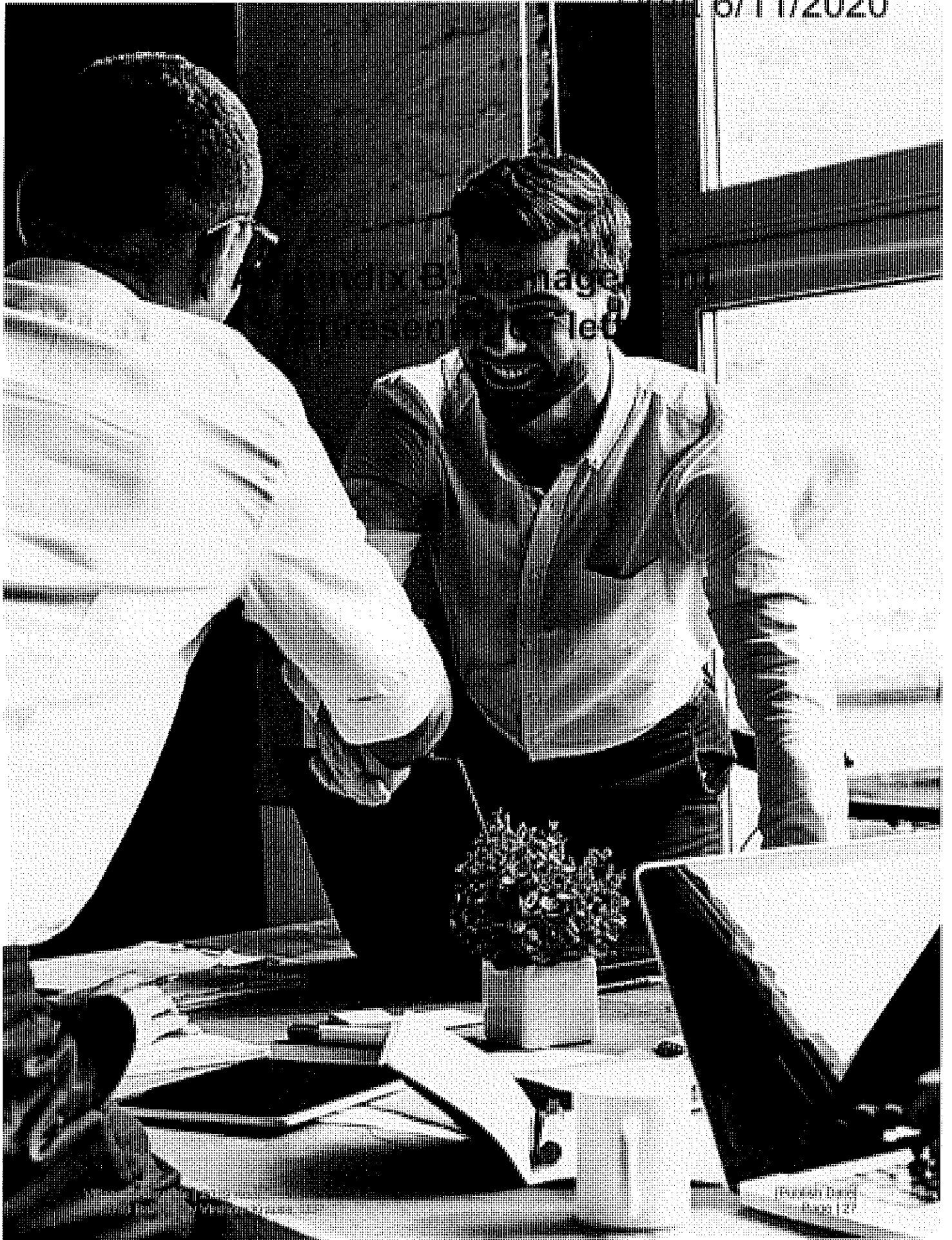


Wendi Unger, CPA

Partner

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Milwaukee, WI 53202
United States

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wendi.unger@bakertilly.com



Appendix C: Corrected misstatements

Material corrected misstatements

Description	Opinion unit	Amount
To adjust taxes receivable and deferred revenue	General Fund and Tax Collection Custodial Fund	\$ 8,762,982
To capitalize sanitary sewer assets	Sewer Utility	529,384
To adjust bond receivables	2013 Special Assessment B Bonds and 2015 Special Assessment B Bonds	395,731
To record GASB 68 for sanitary sewer	Sewer Utility	40,236

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



**Appendix D: 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.
- c. We will not express an opinion on the effectiveness of internal control over financial reporting or compliance with laws, regulations, and provisions of contracts or grant programs.
- d. The concept of materiality recognizes that some matters, either individually or in the aggregate, are important for fair presentation of financial statements in conformity with generally accepted accounting principles while other matters are not important. In performing the audit, we are concerned with matters that, either individually or in the aggregate, could be material to the financial statements. Our responsibility is to plan and perform the audit to obtain reasonable assurance that material misstatements, whether caused by errors or fraud, are detected.

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

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

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

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

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

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

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

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

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

June XX, 2020

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, 2019 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, the discretely presented component unit, 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.

- 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 financial statement date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.
- 7) All material transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) All known audit and bookkeeping adjustments have been included in our financial statements, and we are in agreement with those adjustments.
- 9) There are no known or possible litigation, claims, and assessments whose effects should be considered when preparing the financial statements. There are no unasserted claims or assessments that our lawyer has advised us are probable of assertion and must be disclosed in accordance with accounting principles generally accepted in the United States of America.
- 10) Guarantees, whether written or oral, under which the Village is contingently liable, if any, have been properly recorded or disclosed.

Information Provided

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

- 15) We have no knowledge of known instances of noncompliance or suspected noncompliance with provisions of laws, regulations, contracts, or grant agreements, or abuse, whose effects should be considered when preparing financial statements.
- 16) There are no known related parties or related party relationships and transactions of which we are aware.

Other

- 17) There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
- 18) We have a process to track the status of audit findings and recommendations.
- 19) We have identified to you any previous financial audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
- 20) The Village has no plans or intentions that may materially affect the carrying value or classification of assets, 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.
- 25) The Village of Bayside has complied with all aspects of contractual agreements that would have a material effect on the financial statement in the event of noncompliance.
- 26) The financial statements include all component units as well as joint ventures with an equity interest, and properly disclose all other joint ventures and other related organizations, if any. Component units have been properly presented as either blended or discrete.
- 27) The financial statements properly classify all funds and activities.
- 28) All funds that meet the quantitative criteria in GASB Statement No. 34 and No. 37 for presentation as major are identified and presented as such and all other funds that are presented as major are particularly important to financial statement users.
- 29) Components of net position (net investment in capital assets; restricted; and unrestricted) and components of fund balance (nonspendable, restricted, committed, assigned and unassigned) are properly classified and, if applicable, approved.
- 30) Provisions for uncollectible receivables, if any, have been properly identified and recorded.
- 31) Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.
- 32) Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
- 33) Interfund, internal, and intra-entity activity and balances have been appropriately classified and reported.
- 34) Deposits and investments are properly classified, valued, and disclosed (including risk disclosures, collateralization agreements, valuation methods, and key inputs, as applicable).
- 35) Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated/amortized. Any known impairments have been recorded and disclosed.

- 36) Tax-exempt bonds issued have retained their tax-exempt status.
- 37) We have appropriately disclosed the Village of Bayside's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available and have determined that net position were properly recognized under the policy. We have also disclosed our policy regarding which resources (that is, restricted, committed, assigned or unassigned) are considered to be spent first for expenditures for which more than one resource classification is available.
- 38) We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
- 39) With respect to the supplementary information, (SI):
 - a) We acknowledge our responsibility for presenting the SI in accordance with accounting principles generally accepted in the United States of America, and we believe the SI, including its form and content, is fairly presented in accordance with accounting principles generally accepted in the United States of America. The methods of measurement and presentation of the SI have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.
 - b) If the SI is not presented with the audited financial statements, we will make the audited financial statements readily available to the intended users of the supplementary information no later than the date we issue the supplementary information and the auditor's report thereon.
- 40) We assume responsibility for, and agree with the information provided by the Department of Employee Trust Funds for the Local Retiree Life Insurance program as audited by the Legislative Audit Bureau relating to the net OPEB 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.
- 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 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.
- 43) We have implemented GASB Statement No. 84, *Fiduciary Activities*, and believe that all fiduciary funds have been identified and properly classified in the financial statements in compliance with the Standard.

- 44) We have implemented GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, and believe that all required disclosures and accounting considerations have been identified and properly classified in the financial statements in compliance with the Standard.

Sincerely,

Village of Bayside

Signed: _____
Mr. Andrew Pederson, Village Manager

Signed: _____
Mr. Lynn Galyardt, Administrative Services Director

Draft 6/11/20

VILLAGE OF BAYSIDE

Bayside, Wisconsin

FINANCIAL STATEMENTS

Including Independent Auditors' Report

As of and for the Year Ended December 31, 2019

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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of and for the year ended December 31, 2019, 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of December 31, 2019 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 Matters

As discussed in Note I, Village of Bayside adopted the provisions of GASB Statement No. 84, *Fiduciary Activities*, effective January 1, 2019. Our opinions are not modified with respect to this matter.

As discussed in Note I, Village of Bayside adopted the provisions of GASB Statement No. 88, *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*, effective January 1, 2019. 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.

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 are presented for purposes of additional analysis and are 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, 2020

VILLAGE OF BAYSIDE

STATEMENT OF NET POSITION
As of December 31, 2019

	Governmental Activities	Business Type Activities	Totals	Component Unit Community Development Authority
ASSETS				
Cash and investments	\$ 5,388,765	\$ 535,671	\$ 5,924,436	\$ -
Receivables				
Taxes	4,982,798	782,530	5,765,328	-
Accounts	315,792	35,606	351,398	14,295
Due from other governments	995,000	-	995,000	-
Prepaid items	37,824	1,412	39,236	-
Restricted Assets				
Cash and investments	-	511,971	511,971	-
Advances	(97,228)	97,228	-	-
Capital Assets (net of accumulated depreciation/amortization)				
Land	3,561,528	-	3,561,528	-
Other capital assets, net of depreciation/amortization	14,715,797	3,833,563	18,549,360	-
Total Assets	<u>29,900,276</u>	<u>5,797,981</u>	<u>35,698,257</u>	<u>14,295</u>
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on refunding	11,195	-	11,195	-
Deferred outflows related to pensions	2,179,277	52,484	2,231,761	-
Deferred outflows related to OPEB	16,424	626	17,050	-
Total Deferred Outflows of Resources	<u>2,206,896</u>	<u>53,110</u>	<u>2,260,006</u>	<u>-</u>
LIABILITIES				
Accounts payable and accrued expenses	1,049,488	106,833	1,156,321	3,803
Noncurrent Liabilities				
Due within one year	917,580	242,689	1,160,269	-
Due in more than one year	8,771,572	2,033,319	10,804,891	-
Total Liabilities	<u>10,738,640</u>	<u>2,382,841</u>	<u>13,121,481</u>	<u>3,803</u>
DEFERRED INFLOWS OF RESOURCES				
Unearned revenue	4,981,986	782,530	5,764,516	-
Deferred inflows related to pension	1,124,696	30,681	1,155,377	-
Deferred inflows related to OPEB	64,460	2,248	66,708	-
Total Deferred Inflows of Resources	<u>6,171,142</u>	<u>815,459</u>	<u>6,986,601</u>	<u>-</u>
NET POSITION				
Net investment in capital assets	10,902,932	2,034,258	12,937,190	-
Restricted for				
Debt service	334,785	52,626	387,411	-
Unrestricted	3,959,673	565,907	4,525,580	10,492
TOTAL NET POSITION	<u>\$ 15,197,390</u>	<u>\$ 2,652,791</u>	<u>\$ 17,850,181</u>	<u>\$ 10,492</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF ACTIVITIES For the Year Ended December 31, 2019

Functions/Programs	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Primary Government				
Governmental Activities				
General government	\$ 791,036	\$ 81,811	\$ -	\$ -
Public safety	5,263,230	2,282,129	47,806	137,660
Public works	1,748,495	569,265	346,900	432,496
Culture, education and recreation	202,098	2,110	-	4,180
Conservation and development	13,200	-	-	-
Interest and fiscal charges	271,344	-	-	-
Total Governmental Activities	<u>8,289,403</u>	<u>2,935,315</u>	<u>394,706</u>	<u>574,336</u>
Business-type Activities				
Sewer	841,683	895,565	5,827	-
Total Business-type Activities	<u>841,683</u>	<u>895,565</u>	<u>5,827</u>	<u>-</u>
Total Primary Government	<u>\$ 9,131,086</u>	<u>\$ 3,830,880</u>	<u>\$ 400,533</u>	<u>\$ 574,336</u>
Component Unit				
Community Development Authority	<u>\$ 21,025</u>	<u>\$ -</u>	<u>\$ 16,137</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				
Miscellaneous				
Total General Revenues				
Change in net position				
NET POSITION - Beginning of Year				
NET POSITION - END OF YEAR				

See accompanying notes to financial statements.

Net (Expenses) Revenues and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Totals	Community Development Authority
\$ (709,225)	\$ -	\$ (709,225)	\$ -
(2,795,635)	-	(2,795,635)	-
(399,834)	-	(399,834)	-
(195,808)	-	(195,808)	-
(13,200)	-	(13,200)	-
(271,344)	-	(271,344)	-
<u>(4,385,046)</u>	<u>-</u>	<u>(4,385,046)</u>	<u>-</u>
-	59,709	59,709	-
-	59,709	59,709	-
<u>(4,385,046)</u>	<u>59,709</u>	<u>(4,325,337)</u>	<u>-</u>
-	-	-	(4,888)
3,771,532	-	3,771,532	-
761,415	-	761,415	-
55,445	-	55,445	-
173,975	-	173,975	-
274,632	1,398	276,030	-
347,714	47,153	394,867	-
<u>5,384,713</u>	<u>48,551</u>	<u>5,433,264</u>	<u>-</u>
999,667	108,260	1,107,927	(4,888)
<u>14,197,723</u>	<u>2,544,531</u>	<u>16,742,254</u>	<u>15,380</u>
<u>\$ 15,197,390</u>	<u>\$ 2,652,791</u>	<u>\$ 17,850,181</u>	<u>\$ 10,492</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

BALANCE SHEET
GOVERNMENTAL FUNDS
As of December 31, 2019

	General	Special Revenue Fund	Capital Projects Fund	
		Consolidated Dispatch	Debt Service	Capital Projects
ASSETS				
Cash and investments	\$ 1,855,826	\$ 383,883	\$ 418,876	\$ 937,917
Receivables				
Taxes	3,185,273	292,175	792,089	289,903
Accounts	45,644	-	-	-
Due from other governments	-	-	995,000	-
Prepaid items	<u>17,375</u>	<u>18,389</u>	<u>-</u>	<u>-</u>
TOTAL ASSETS	<u>\$ 5,104,118</u>	<u>\$ 694,447</u>	<u>\$ 2,205,965</u>	<u>\$ 1,227,820</u>
LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES				
Liabilities				
Accounts payable	\$ 399,547	\$ 38,936	\$ -	\$ 14,762
Accrued liabilities	184,971	103,701	-	-
Advances from Sewer fund	-	-	-	<u>97,228</u>
Total Liabilities	<u>584,518</u>	<u>142,637</u>	<u>-</u>	<u>111,990</u>
Deferred Inflows of Resources				
Unearned revenues	3,184,461	292,175	792,089	289,903
Unavailable revenues	<u>25,000</u>	<u>-</u>	<u>995,000</u>	<u>-</u>
Total Deferred Inflows of Resources	<u>3,209,461</u>	<u>292,175</u>	<u>1,787,089</u>	<u>289,903</u>
Fund Balances				
Nonspendable	18,187	18,389	-	-
Restricted	-	-	418,876	-
Committed	-	241,246	-	825,927
Unassigned	<u>1,291,952</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Fund Balances	<u>1,310,139</u>	<u>259,635</u>	<u>418,876</u>	<u>825,927</u>
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND FUND BALANCES	<u>\$ 5,104,118</u>	<u>\$ 694,447</u>	<u>\$ 2,205,965</u>	<u>\$ 1,227,820</u>

See accompanying notes to financial statements.

<u>Capital Projects Fund</u>		
<u>DPW Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 1,334,443	\$ 457,820	\$ 5,388,765
46,247	377,111	4,982,798
-	270,147	315,791
-	-	995,000
-	<u>2,060</u>	<u>37,824</u>
<u>\$ 1,380,690</u>	<u>\$ 1,107,138</u>	<u>\$ 11,720,178</u>
\$ 198,115	\$ 19,352	\$ 670,712
-	6,013	294,685
-	-	97,228
<u>198,115</u>	<u>25,365</u>	<u>1,062,625</u>
46,247	377,111	4,981,986
-	234,348	1,254,348
<u>46,247</u>	<u>611,459</u>	<u>6,236,334</u>
-	2,060	38,636
-	-	418,876
1,136,328	468,254	2,671,755
-	-	1,291,952
<u>1,136,328</u>	<u>470,314</u>	<u>4,421,219</u>
<u>\$ 1,380,690</u>	<u>\$ 1,107,138</u>	<u>\$ 11,720,178</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET POSITION As of December 31, 2019

Total Fund Balances - Governmental Funds	\$ 4,421,219
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.	18,277,325
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.	1,254,348
Deferred outflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	2,195,701
Deferred inflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	(1,189,156)
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	(8,393,779)
Compensated absences	(39,270)
Accrued interest	(84,090)
Unamortized debt premium	(186,790)
Unamortized loss of refunding	11,195
Capital Leases	(147,128)
Net pension liability	(817,442)
Net OPEB Obligation	<u>(104,743)</u>
NET POSITION OF GOVERNMENTAL ACTIVITIES	<u>\$ 15,197,390</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES -
GOVERNMENTAL FUNDS
For the Year Ended December 31, 2019

	General	Special Revenue Fund	Debt Service	Capital Projects Fund
		Consolidated Dispatch		Capital Projects
REVENUES				
Taxes	\$ 3,160,834	\$ 286,523	\$ 761,415	\$ 267,720
Intergovernmental	617,853	-	-	20,173
Licenses and permits	201,919	-	-	-
Fines, forfeitures and penalties	61,967	-	-	-
Public charges for services	66,455	-	-	-
Intergovernmental charges for services	94,099	2,022,419	229,242	137,660
Investment income	274,632	-	-	-
Miscellaneous revenues	46,340	129,949	23,323	19,409
Total Revenues	<u>4,524,099</u>	<u>2,438,891</u>	<u>1,013,980</u>	<u>444,962</u>
EXPENDITURES				
Current				
General government	601,900	-	-	-
Public safety	2,430,113	2,172,665	-	139,364
Public works	861,429	-	-	-
Culture, recreation and education	166,150	-	-	18,262
Capital Outlay	344,025	231,427	-	189,485
Debt Service				
Principal	29,760	69,987	822,250	-
Interest and fiscal charges	3,304	5,018	262,588	34,230
Total Expenditures	<u>4,436,681</u>	<u>2,479,097</u>	<u>1,084,838</u>	<u>381,341</u>
Excess (deficiency) of revenues over expenditures	<u>87,418</u>	<u>(40,206)</u>	<u>(70,858)</u>	<u>63,621</u>
OTHER FINANCING SOURCES				
Transfers out	(36,296)	-	-	-
Transfers in	-	-	71,462	69,448
Proceeds from sale of capital assets	15,030	-	-	-
Total Other Financing Sources	<u>(21,266)</u>	<u>-</u>	<u>71,462</u>	<u>69,448</u>
Net Change in Fund Balances	66,152	(40,206)	604	133,069
FUND BALANCES - Beginning of Year	<u>1,243,987</u>	<u>299,841</u>	<u>418,272</u>	<u>692,858</u>
FUND BALANCES - END OF YEAR	<u>\$ 1,310,139</u>	<u>\$ 259,635</u>	<u>\$ 418,876</u>	<u>\$ 825,927</u>

See accompanying notes to financial statements.

<u>Capital Projects Fund</u>		
<u>DPW Capital Projects</u>	<u>Nonmajor Governmental Funds</u>	<u>Totals</u>
\$ 111,900	\$ -	\$ 4,588,392
46,812	45,000	729,838
-	-	201,919
-	-	61,967
10,189	523,859	600,503
-	-	2,483,420
-	-	274,632
-	-	219,021
<u>168,901</u>	<u>568,859</u>	<u>9,159,692</u>
-	-	601,900
-	-	4,742,142
-	292,219	1,153,648
-	-	184,412
500,674	25,453	1,291,064
7,811	-	929,808
312	139	305,591
<u>508,797</u>	<u>317,811</u>	<u>9,208,565</u>
<u>(339,896)</u>	<u>251,048</u>	<u>(48,873)</u>
-	(104,614)	(140,910)
-	-	140,910
40,000	-	55,030
<u>40,000</u>	<u>(104,614)</u>	<u>55,030</u>
(299,896)	146,434	6,157
<u>1,436,224</u>	<u>323,880</u>	<u>4,415,062</u>
<u>\$ 1,136,328</u>	<u>\$ 470,314</u>	<u>\$ 4,421,219</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF ACTIVITIES
For the Year Ended December 31, 2019

Net change in fund balances - total governmental funds	\$	6,157
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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		1,291,064
Some items reported as capital outlay were not capitalized		(156,627)
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements		2,099
Depreciation is reported in the government-wide financial statements		(785,159)
Net book value of assets retired		(77,925)

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.

Grant receivable		259,348
Payment on loan receivable		(185,000)

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

Principal repaid		852,010
Principal repaid on capital leases		77,798

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		21,067
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Some expenses in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.

Compensated absences		(3,502)
Net OPEB obligation		53,738
Accrued interest on debt		20,983
Amortization of deferred charge on refunding		(3,731)
Net pension liability		(1,501,353)
Deferred outflows of resources related to pension and OPEB		942,994
Deferred inflows of resources related to pension and OPEB		185,706

CHANGE IN NET POSITION OF GOVERNMENTAL ACTIVITIES	\$	<u>999,667</u>
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See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF NET POSITION
PROPRIETARY FUND
As of December 31, 2019

	<u>Sewer Utility</u>
ASSETS	
Current Assets	
Cash and investments	\$ 535,671
Receivables	
Taxes	782,530
Accounts	35,606
Prepaid items	1,412
Advance to Capital Projects Fund	36,003
Restricted Assets	
Cash and investments	<u>511,971</u>
Total Current Assets	<u>1,903,193</u>
Noncurrent Assets	
Restricted Assets	
Advance to Capital Projects fund	61,225
Capital Assets	
Property and equipment	8,354,241
Less: Accumulated depreciation	<u>(4,520,678)</u>
Total Noncurrent Assets	<u>3,894,788</u>
Total Assets	<u>5,797,981</u>
DEFERRED OUTFLOWS OF RESOURCES	
Deferred outflow related to OPEB	626
Deferred outflow related to pension	<u>52,484</u>
Total Deferred Outflows of Resources	<u>53,110</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF NET POSITION
PROPRIETARY FUND
As of December 31, 2019

	<u>Sewer Fund</u>
LIABILITIES	
Current Liabilities	
Accounts payable	77,497
Accrued liabilities	9,934
Accrued interest	17,771
Current portion of general obligation debt	163,750
Liabilities Payable from Restricted Assets	
Current portion of revenue bond	78,939
Accrued interest	1,631
Total Current Liabilities	<u>349,522</u>
Noncurrent Liabilities	
Long-Term Debt	
General obligation bonds payable	1,679,459
Revenue bond	334,871
Net OPEB obligation	3,654
Net pension liability	15,335
Total Noncurrent Liabilities	<u>2,033,319</u>
Total Liabilities	<u>2,382,841</u>
DEFERRED INFLOWS OF RESOURCES	
Deferred Inflow related to pension	30,681
Deferred Inflow related to OPEB	2,248
Unearned revenues	782,530
Total Deferred Inflows of Resources	<u>815,459</u>
NET POSITION	
Net investment in capital assets	2,034,258
Restricted for	
Debt service	52,626
Unrestricted net position	<u>565,907</u>
TOTAL NET POSITION	<u><u>\$ 2,652,791</u></u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND

For the Year Ended December 31, 2019

	<u>Sewer Utility</u>
OPERATING REVENUES	
Public charges for services	\$ 895,565
Intergovernmental	5,827
Other	<u>47,153</u>
Total Operating Revenues	<u>948,545</u>
OPERATING EXPENSES	
Sewage service	588,771
Depreciation expense	<u>186,975</u>
Total Operating Expenses	<u>775,746</u>
Operating Income	<u>172,799</u>
NONOPERATING REVENUES (EXPENSES)	
Investment income	1,398
Interest and debt issuance expenses	(68,013)
Amortization of debt premium and loss on refunding (net)	<u>2,076</u>
Total Nonoperating Revenues (Expenses)	<u>(64,539)</u>
Change in Net Position	108,260
NET POSITION - Beginning of Year	<u>2,544,531</u>
NET POSITION- END OF YEAR	<u>\$ 2,652,791</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended December 31, 2019

	<u>Sewer Utility</u>
CASH FLOWS FROM OPERATING ACTIVITIES	
Received from customers	\$ 917,998
Paid to suppliers for goods and services	(499,995)
Paid to employees for services	<u>(129,080)</u>
Net Cash Flows From Operating Activities	<u>288,923</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Investment income	<u>1,398</u>
Net Cash Flows From Investing Activities	<u>1,398</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Debt retired	(230,865)
Interest paid	(79,755)
Advances to other funds	34,230
Acquisition and construction of capital assets	<u>(264,754)</u>
Net Cash Flows From Capital and Related Financing Activities	<u>(541,144)</u>
Net Change in Cash and Cash Equivalents	(250,823)
CASH AND CASH EQUIVALENTS - Beginning of Year	<u>1,298,465</u>
CASH AND CASH EQUIVALENTS - END OF YEAR	<u>\$ 1,047,642</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF CASH FLOWS
PROPRIETARY FUND
For the Year Ended December 31, 2019

	<u>Sewer Utility</u>
RECONCILIATION OF OPERATING INCOME TO NET CASH FLOWS FROM OPERATING ACTIVITIES	
Operating income	\$ 172,799
Adjustments to Reconcile Operating Income to Net Cash Flows From Operating Activities	
Depreciation	186,975
Changes in assets, deferred outflows, liabilities and deferred inflows	
Accounts receivable	(30,547)
Other accounts receivable	(10,066)
Prepayments	141
Accounts payable	(51,619)
Other current liabilities	(4,309)
Deferred inflow of resources	10,066
Pension related deferrals, assets and liabilities	15,324
OPEB related deferrals and liabilities	<u>159</u>
NET CASH FLOWS FROM OPERATING ACTIVITIES	<u>\$ 288,923</u>
RECONCILIATION OF CASH AND CASH EQUIVALENTS TO THE STATEMENT OF NET POSITION - PROPRIETARY FUNDS	
Cash and investments	\$ 535,671
Restricted cash and investments	<u>511,971</u>
CASH AND CASH EQUIVALENTS	<u>\$ 1,047,642</u>
NONCASH CAPITAL AND RELATED FINANCING ACTIVITIES	
Amortization of debt premium	<u>\$ 2,076</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF FIDUCIARY NET POSITION FIDUCIARY FUNDS As of December 31, 2019

	<u>Custodial Funds</u>
ASSETS	
Cash and investments	\$ 9,466,655
Taxes	5,117,574
Special assessments	<u>4,077,996</u>
Total Assets	<u>18,662,225</u>
LIABILITIES	
Accounts payable	\$ 1,810
Due to bondholders	4,992,920
Due to other governments	<u>13,667,495</u>
Total Liabilities	<u>18,662,225</u>
NET POSITION	
TOTAL NET POSITION	<u>\$ -</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

STATEMENT OF CHANGES IN FIDUCIARY NET POSITION FIDUCIARY FUNDS For the Year Ended December 31, 2019

	<u>Custodial Funds</u>
ADDITIONS	
Tax Collections	\$ 13,198,888
Special Assessments	<u>582,017</u>
Total Additions	<u>13,780,905</u>
DEDUCTIONS	
Payments to overlying districts	13,198,888
B bond payments	<u>582,017</u>
Total Deductions	<u>13,780,905</u>
Change in Fiduciary Net Position	-
NET POSITION - Beginning of Year	<u>-</u>
NET POSITION - END OF YEAR	<u>\$ -</u>

See accompanying notes to financial statements.

VILLAGE OF BAYSIDE

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As of and for the Year Ended December 31, 2019

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VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

Discretely Presented Component Unit

Community Development Authority

The government-wide financial statements include the Community Development Authority ("CDA") as a component unit. The CDA is a legally separate organization. The board of the CDA is appointed by the village board. Wisconsin Statutes provide for circumstances whereby the Village can impose its will on the CDA, and also create a potential financial benefit to or burden on the Village. See Note III.I. As a component unit, the CDA'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, 2019. The CDA does not issue separate financial statements.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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

B. GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

In January 2017, the GASB issued statement No. 84 - *Fiduciary Activities*. This statement establishes criteria for identifying fiduciary activities of all state and local governments for accounting and financial reporting purposes and how those activities should be reported. This standard was implemented January 1, 2019.

In March 2018, the GASB issued statement No. 88 - *Certain Disclosures Related to Debt, including Direct Borrowings and Direct Placements*. This Statement defines debt for purposes of disclosure in notes to financial statements and establishes additional financial statement note disclosure requirements related to debt obligations of governments, including direct borrowings and direct placements. This standard was implemented January 1, 2019.

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

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

Fund Financial Statements (cont.)

- b. The same element of the individual governmental or enterprise fund that met the 10% test is at least 5% of the corresponding total for all governmental and enterprise funds combined.
- c. In addition, any other governmental or enterprise fund that the Village believes is particularly important to financial statement users may be reported as a major fund.

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

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
Consolidated Services

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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:

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

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

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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, 2019, 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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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 fiduciary net position.

Property tax calendar - 2019 tax roll:

Lien date and levy date	December 2019
Tax bills mailed	December 2019
Payment in full, or	January 31, 2020
First installment due	January 31, 2020
Second installment due	March 31, 2020
Third installment due	May 31, 2020
Personal property taxes in full	January 31, 2020
Tax sale - 2019 delinquent real estate taxes	October 2022

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.

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

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

Fund Financial Statements

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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.)

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, 2019 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.

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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.)

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.

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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 (cont.)

- 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.

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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.)

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.

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 - Consolidated Services	\$ <u> -</u>	\$ <u> 33,152</u>	\$ <u> 33,152</u>

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

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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	\$ 12,034,263	\$ 12,033,191	Custodial Credit Risk
LGIP	314,196	314,196	Credit Risk
US treasuries	2,178,167	2,178,167	Custodial Credit Risk, Interest Rate Risk
US & Foreign Corporate Bonds	1,049,850	1,049,850	Custodial Credit Risk, Credit and Interest Rate Risk, Foreign Currency Risk
Money Market Mutual Fund	326,286	326,470	Credit Risk, Interest Rate Risk
Petty cash	300	-	N/A
Total Deposits and Investments	<u>\$ 15,903,062</u>	<u>\$ 15,901,874</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 5,924,436		
Restricted cash and investments	511,971		
Per statement of fiduciary net position - fiduciary funds			
Custodial Funds	<u>9,466,655</u>		
Total Deposits and Investments	<u>\$ 15,903,062</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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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, 2019			
	Level 1	Level 2	Level 3	Total
Money Market Mutual Funds	\$ -	\$ 326,470	\$ -	\$ 326,470
US & Foreign Corporate Bonds	-	1,049,850	-	1,049,850
US Treasuries	<u>2,178,167</u>	<u>-</u>	<u>-</u>	<u>2,178,167</u>
Total	<u>\$ 2,178,167</u>	<u>\$ 1,376,320</u>	<u>\$ -</u>	<u>\$ 3,554,487</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, 2019, \$803,525 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 803,525</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>\$ 1,049,850</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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

A. DEPOSITS AND INVESTMENTS (cont.)

Credit Risk (cont.)

As of December 31, 2019, 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, 2019, the Village's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1 year	1 - 5 years
US treasuries	\$ 2,178,167	\$ 225,561	\$ 1,952,606
US & Foreign Corporate Bonds	<u>1,049,850</u>	<u>182,988</u>	<u>866,682</u>
Totals	<u>\$ 3,228,017</u>	<u>\$ 408,549</u>	<u>\$ 2,819,288</u>

Investment Type	Fair Value	Weighted Average Maturity (Months)
Money Market Mutual Fund	<u>\$ 326,470</u>	1.0

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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 \$485,000 is not expected to be collected within one year, the Village of River Hills loan receivable, of which \$170,000 is not expected to be collected within one year, and Village of Fox Point loan receivable of which \$155,000 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	\$ 4,604,875	\$ -
North Shore Fire Department - loan	-	645,000
Village of River Hills - loan	-	185,000
Village of Fox Point - loan	-	165,000
Grants receivable	-	259,348
Stormwater user fees	<u>377,111</u>	<u>-</u>
 Total Unearned/Unavailable Revenue for Governmental Funds	 <u>\$ 4,981,986</u>	 <u>\$ 1,254,348</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	\$ 782,530
 Total Unearned Revenue for Proprietary Funds	 <u>\$ 782,530</u>

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 revenue bond issuances that are restricted for use in construction.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

C. RESTRICTED ASSETS (cont.)

Following is a list of restricted assets at December 31, 2019:

	Restricted Assets	Liabilities Payable from Restricted Assets	Restricted Net Position
Bond redemption account	\$ 54,257	\$ 1,631	\$ 52,626
Construction account	<u>457,714</u>	-	n/a
Total	<u>\$ 511,971</u>	<u>\$ 1,631</u>	<u>\$ 52,626</u>

D. CAPITAL ASSETS

Capital asset activity for the year ended December 31, 2019, 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>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	3,370,483	929,767	214,474	4,085,776
Infrastructure	9,560,972	206,769	-	9,767,741
Software	<u>1,403,436</u>	-	-	<u>1,403,436</u>
Total Capital Assets Being Depreciated/Amortized	<u>23,142,497</u>	<u>1,136,536</u>	<u>214,474</u>	<u>24,064,559</u>
Total Capital Assets	<u>26,704,025</u>	<u>1,136,536</u>	<u>214,474</u>	<u>27,626,087</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)**

D. CAPITAL ASSETS (cont.)	Beginning Balance	Additions	Deletions	Ending Balance
Governmental Activities (cont.)				
Less: Accumulated depreciation/amortization for				
Land improvements	\$ (277,267)	\$ (7,492)	\$ -	\$ (284,759)
Building and improvements	(1,878,710)	(142,475)	-	(2,021,185)
Machinery and equipment	(2,042,323)	(335,824)	136,549	(2,241,598)
Infrastructure	(3,319,721)	(233,116)	-	(3,552,837)
Software	(1,182,131)	(66,252)	-	(1,248,383)
Total Accumulated Depreciation/Amortization	<u>(8,700,152)</u>	<u>(785,159)</u>	<u>136,549</u>	<u>(9,348,762)</u>
Net Capital Assets Being Depreciated/Amortized	<u>14,442,345</u>	<u>351,377</u>	<u>77,925</u>	<u>14,715,797</u>
Total Governmental Activities Capital Assets, Net of Accumulated Depreciation/Amortization	<u>\$ 18,003,873</u>	<u>\$ 351,377</u>	<u>\$ 77,925</u>	<u>\$ 18,277,325</u>

Depreciation expense was charged to functions as follows:

Governmental Activities		
General government		\$ 139,027
Public safety		235,977
Public works, which includes the depreciation of roads, sidewalks and storm sewers		400,570
Culture, education and recreation		<u>9,585</u>
Total Governmental Activities Depreciation/Amortization Expense		<u>\$ 785,159</u>

	Beginning Balance	Additions	Deletions	Ending Balance
Business-type Activities				
Capital assets not being depreciation				
Construction in progress	\$ 32,366	\$ -	\$ 32,366	\$ -
Total Capital Assets Not Being Depreciation	<u>32,366</u>	<u>-</u>	<u>32,366</u>	<u>-</u>
Capital assets being depreciated				
Infrastructure	7,852,957	297,120	-	8,150,077
Equipment	204,164	-	-	204,164
Total Capital Assets Being Depreciated	<u>8,057,121</u>	<u>297,120</u>	<u>-</u>	<u>8,354,241</u>
Total Capital Assets	<u>8,089,487</u>	<u>297,120</u>	<u>32,366</u>	<u>8,354,241</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

D. CAPITAL ASSETS (cont.)

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-type Activities (cont.)				
Less: Accumulated depreciation for				
Infrastructure	\$ (4,235,344)	\$ (170,366)	\$ -	\$ (4,405,710)
Equipment	(98,359)	(16,609)	-	(114,968)
Total Accumulated Depreciation	<u>(4,333,703)</u>	<u>(186,975)</u>	<u>-</u>	<u>(4,520,678)</u>
Net Capital Assets Being Depreciated	<u>3,723,418</u>	<u>110,145</u>	<u>-</u>	<u>3,833,563</u>
Business-type Capital Assets, Net of Accumulated Depreciation	<u>\$ 3,755,784</u>	<u>\$ 110,145</u>	<u>\$ 32,366</u>	<u>\$ 3,833,563</u>

Depreciation expense was charged to functions as follows:

Business-type Activities		
Sewer		<u>\$ 186,975</u>
Total Business-type Activities Depreciation Expense		<u>\$ 186,975</u>

E. INTERFUND ADVANCES AND TRANSFERS

Advances

The sewer fund is advancing funds to the capital projects fund in the amount of \$97,228. 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>
Sewer Fund	Capital Projects Fund	<u>\$ 97,228</u>	<u>\$ 61,225</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

E. INTERFUND ADVANCES AND TRANSFERS (cont.)

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	\$ 71,462	To fund debt service payments
Capital Projects Fund	General Fund	36,296	To fund future capital project
Capital Projects Fund	Special Revenue Fund - Consolidated Services	<u>33,152</u>	To close out consolidated services fund
Total - Fund Financial Statements		140,910	
Less: Fund eliminations		<u>(140,910)</u>	
Total Transfers - Government-Wide Statement of Activities		<u>\$ -</u>	

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019**NOTE III - DETAILED NOTES ON ALL FUNDS (cont.)****F. LONG-TERM OBLIGATIONS**

Long-term obligations activity for the year ended December 31, 2019, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
Governmental Activities					
Bonds and Notes Payable					
General obligation debt - Village debt	\$ 8,311,731	\$ -	\$ 671,010	\$ 7,640,721	\$ 651,630
General obligation notes from direct borrowings and direct placements - Village debt	129,058	-	21,000	108,058	23,000
General obligation debt - NSFD debt	805,000	-	160,000	645,000	160,000
(Discounts)/Premiums	207,857	-	21,067	186,790	-
Sub-totals	<u>9,453,646</u>	<u>-</u>	<u>873,077</u>	<u>8,580,569</u>	<u>834,630</u>
Other Liabilities					
Vested compensated absences	35,768	70,759	67,257	39,270	10,605
Capital leases	224,926	-	77,798	147,128	72,345
Net pension liability	-	817,442	-	817,442	-
Net OPEB obligation	158,481	-	53,738	104,743	-
Total Other Liabilities	<u>419,175</u>	<u>888,201</u>	<u>198,793</u>	<u>1,108,583</u>	<u>82,950</u>
Total Governmental Activities Long-Term Liabilities	<u>\$ 9,872,821</u>	<u>\$ 888,201</u>	<u>\$ 1,071,870</u>	<u>\$ 9,689,152</u>	<u>\$ 917,580</u>
Business-type Activities					
Bonds and Notes Payable					
General obligation debt	\$ 1,966,259	\$ -	\$ 153,749	\$ 1,812,510	\$ 163,750
Revenue bonds from direct borrowings and direct placements	490,926	-	77,116	413,810	78,939
(Discounts)/Premiums	32,775	-	2,076	30,699	-
Sub-totals	<u>2,489,960</u>	<u>-</u>	<u>232,941</u>	<u>2,257,019</u>	<u>242,689</u>
Other Liabilities					
Net OPEB obligation	5,529	-	1,875	3,654	-
Net pension liability	-	15,335	-	15,335	-
Total Other Liabilities	<u>5,529</u>	<u>15,335</u>	<u>1,875</u>	<u>18,989</u>	<u>-</u>
Total Business-type Activities Long-Term Liabilities	<u>\$ 2,495,489</u>	<u>\$ 15,335</u>	<u>\$ 234,816</u>	<u>\$ 2,276,008</u>	<u>\$ 242,689</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, 2019, was \$33,726,505. Total general obligation debt outstanding at year end was \$10,206,289.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019**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					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2019</u>
Corp. Purpose - NSFD	04/26/2012	08/01/2023	2.5-3.5%	\$ 1,605,000	\$ 645,000
State Trust Fund Loan - direct	08/13/2003	03/15/2023	5.25	266,558	108,058
North Shore Fire	11/01/2010	04/01/2022	0.51-2.91	199,368	63,240
North Shore Fire	08/01/2003	08/01/2023	2.5-4.2	162,173	39,990
Corporate Purpose Bonds	11/14/2011	11/01/2031	2.0-3.4	1,758,741	1,252,491
Corporate Purpose Bonds - Refunding	12/10/2014	12/01/2034	2.0-3.25	6,485,000	4,040,000
Corporate Purpose Bonds	06/28/2016	03/01/2026	2.0	1,035,000	915,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,420,000	<u>1,330,000</u>
Total Governmental Activities - General Obligation Debt					<u>\$ 8,393,779</u>

Business-type Activities					Balance
<u>General Obligation Debt</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>December 31, 2019</u>
Refunding	11/02/2010	03/01/2026	1-3.6%	\$ 475,000	\$ 230,000
Corporate Purpose Bonds	11/14/2011	11/01/2031	2.0-3.40	411,259	292,510
Corporate Purpose Bonds - Refunding	12/10/2014	12/01/2034	2.0-3.25	860,000	355,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,020,000	<u>935,000</u>
Total Business-type Activities - General Obligation Debt					<u>\$ 1,812,510</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019**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
2020	\$ 811,630	\$ 225,608	\$ 163,750	\$ 53,183
2021	817,250	208,431	173,750	48,426
2022	787,870	191,295	173,750	43,458
2023	759,330	170,898	180,900	38,121
2024	630,300	149,685	189,700	32,618
2025-2029	2,832,450	491,306	747,550	81,386
2030-2034	1,646,891	116,965	183,110	15,624
Totals	<u>\$ 8,285,721</u>	<u>\$ 1,554,188</u>	<u>\$ 1,812,510</u>	<u>\$ 312,816</u>

Years	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
2020	\$ 23,000	\$ 5,689
2021	26,000	4,466
2022	29,000	3,100
2023	30,058	1,578
Totals	<u>\$ 108,058</u>	<u>\$ 14,833</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 24% of net revenues. The total principal and interest remaining to be paid on the bonds is \$438,733. Principal and interest paid for the current year and total customer net revenues were \$87,814 and \$361,172, respectively.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Revenue Debt (cont.)

Revenue debt payable at December 31, 2019, consists of the following:

Business-type Activities Revenue Debt from Direct Borrowings and Direct Placements

	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2019</u>
<u>Sewer Utility</u>					
Revenue Bonds	08/25/2004	05/01/2024	2.365%	\$ 1,342,169	<u>\$ 413,810</u>
Total Business-type Activities - Revenue Debt					<u><u>\$ 413,810</u></u>

Debt service requirements to maturity are as follows:

<u>Years</u>	<u>Business-type Activities Revenue Debt from Direct Borrowings and Direct Placements</u>	
	<u>Principal</u>	<u>Interest</u>
2020	\$ 78,939	\$ 8,853
2021	80,806	6,964
2022	82,717	5,030
2023	84,673	3,051
2024	<u>86,675</u>	<u>1,025</u>
Totals	<u><u>\$ 413,810</u></u>	<u><u>\$ 24,923</u></u>

The Village's outstanding revenues from direct borrowings and/or direct placements related to business-type activities of \$413,810 contain a provision that in an event of default, outstanding amounts are recoverable by the state by deducting those amounts from any State payments due the municipality, adding a special charge to the amount of taxes apportioned to and levied upon the county in which the municipality is located, or to collect user fees from the operation of the municipality's sewer system.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

F. LONG-TERM OBLIGATIONS (cont.)

Special Assessment B-Bonds

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

Special assessment B-Bonds at December 31, 2019, consists of the following:

Governmental Activities	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2019
Special Assessment B-Bonds					
Special Assessment B-Bonds	05/16/2013	05/01/2033	1.55-4.15%	\$ 1,015,000	\$ 555,000
Special Assessment B-Bonds	05/07/2015	05/01/2035	1.25-4.10	4,390,000	<u>3,365,000</u>
Total Governmental Activities Special Assessment B-Bonds					<u>\$ 3,920,000</u>

Debt service requirements to maturity are as follows:

Years	Governmental Activities Special Assessment B-Bonds	
	Principal	Interest
2020	\$ 255,000	\$ 119,243
2021	250,000	114,055
2022	250,000	108,483
2023	250,000	102,475
2024	250,000	96,153
2025-2029	1,250,000	372,000
2030-2033	1,205,000	156,743
2035	<u>210,000</u>	<u>3,770</u>
Totals	<u>\$ 3,920,000</u>	<u>\$ 1,072,922</u>

Other Debt Information

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

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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, 2019, are as follows:

<u>Years</u>	<u>Governmental Activities</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Totals</u>
2020	\$ 72,345	\$ 4,957	\$ 77,302
2021	74,783	2,519	77,302
Totals	<u>\$ 147,128</u>	<u>\$ 7,476</u>	<u>\$ 154,604</u>

H. NET POSITION/FUND BALANCES

Net position reported on the government wide statement of net position at December 31, 2019, includes the following:

Governmental Activities

Net Investment in Capital Assets	
Land	\$ 3,561,528
Other capital assets, net of accumulated depreciation	14,715,797
Less: Long-term debt outstanding	(8,540,907)
Plus: Unspent capital related debt proceeds	485,821
Plus: Noncapital debt proceeds	856,288
Less: Unamortized debt premium	(186,790)
Plus: Unamortized loss on advanced refunding	11,195
Total Net Investment in Capital Assets	<u>10,902,932</u>
Restricted	
Debt Service	<u>334,785</u>
Total Restricted	<u>334,785</u>
Unrestricted	<u>3,959,673</u>
Total Governmental Activities Net Position	<u>\$ 15,197,390</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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, 2019, include the following:

Nonspendable	
Major Funds	
General Fund	
Delinquent personal property taxes	\$ 812
Prepaid items	17,375
Total	<u>\$ 18,187</u>
Special Revenue Fund	
Consolidated Dispatch - prepaid items	<u>\$ 18,389</u>
Nonmajor Fund	
Special Revenue Fund	
Stormwater - prepaid items	<u>\$ 2,060</u>
Restricted	
Major Fund	
Debt Service Fund	
Debt service	<u>\$ 418,876</u>
Committed	
Major Funds	
Special Revenue Funds	
Consolidated Dispatch	\$ 241,246
Capital Projects Funds	
Capital Projects	<u>825,927</u>
DPW Capital Projects	<u>1,136,328</u>
Nonmajor Funds	
Special Revenue Fund	
Special Revenue Fund - Stormwater	<u>\$ 468,254</u>
Unassigned	
Major Fund	
General fund	<u>\$ 1,291,952</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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

H. NET POSITION/FUND BALANCES (cont.)

Business-type Activities

Net Investment in Capital Assets	
Other capital assets, net of accumulated depreciation	\$ 3,833,563
Less: Long-term debt outstanding including unamortized premiums	(2,257,019)
Plus: Unspent capital related debt proceeds	<u>457,714</u>
Total Net Investment in Capital Assets	<u>2,034,258</u>
Restricted	
Debt Service	<u>52,626</u>
Total Restricted	<u>52,626</u>
Unrestricted	<u>565,907</u>
Total Business-type Activities Net Position	<u>\$ 2,652,791</u>

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.

b. Deposits and Investments

At year end, the Authority had no deposits.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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 1,200 hours a year (880 hours teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

ETF issues a standalone 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 executive service retirement participants, if hired on or before 12/31/2016) are entitled to retirement benefit based on a formula factor, their average earnings, and creditable service.

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

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

The WRS also provides death and disability benefits for employees.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

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
2009	(2.1)%	(42.0)%
2010	(1.3)	22.0
2011	(1.2)	11.0
2012	(7.0)	(7.0)
2013	(9.6)	9.0
2014	4.7	25.0
2015	2.9	2.0
2016	0.5	(5.0)
2017	2.0	4.0
2018	2.4	17.0

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

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, including Teachers, 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 \$230,450 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2019 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.7%	6.7%
Protective with Social Security	6.7%	10.7%
Protective without Social Security	6.7%	14.9%

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

At December 31, 2019, the Village reported a liability of \$832,777 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2018, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension liability was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2018, the Village's proportion was 0.02340783%, which was a decrease of 0.00034157% from its proportion measured as of December 31, 2017.

For the year ended December 31, 2019, the Village recognized pension expense of \$554,302.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

At December 31, 2019, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Differences between expected and actual experience	\$ 648,607	\$ 1,146,504
Changes in assumptions	140,375	-
Net differences between projected and actual earnings on pension plan investments	1,216,214	-
Changes in proportion and differences between employer contributions and proportionate share of contributions	2,174	8,873
Employer contributions subsequent to the measurement date	<u>224,391</u>	<u>-</u>
Totals	<u>\$ 2,231,761</u>	<u>\$ 1,155,377</u>

\$224,391 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 in the year ended December 31, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2020	\$ 307,075
2021	77,739
2022	135,038
2023	332,141

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

A. EMPLOYEES' RETIREMENT SYSTEM (cont.)

Actuarial assumptions. The total pension liability in the December 31, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2017
Measurement Date of Net Pension Liability (Asset):	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
Asset Valuation Method:	Fair Value
Long-Term Expected Rate of Return:	7.0%
Discount Rate:	7.0%
Salary Increases:	
Inflation	3.0%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table
Post-retirement Adjustments*:	1.9%

* No post-retirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience and other factors. 1.9% 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 2018 that covered a three-year period from January 1, 2015 to December 31, 2017. Based on this experience study, actuarial assumptions used to measure the Total Pension Liability changed from prior year, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates. The Total Pension Liability for December 31, 2018 is based upon a roll-forward of the liability calculated from the December 31, 2017 actuarial valuation.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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	49%	8.1%	5.5%
Fixed Income	24.5	4.0	1.5
Inflation Sensitive Assets	15.5	3.8	1.3
Real Estate	9	6.5	3.9
Private Equity/Debt	8	9.4	6.7
Multi-Asset	4	6.7	4.1
Total Core Fund	110	7.3	4.7
<u>Variable Fund Asset Class</u>			
U.S Equities	70	7.6	5.0
International Equities	30	8.5	5.9
Total Variable Fund	100	8.0	5.4

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.5%

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

Single discount rate. A single discount rate of 7.00% 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 7.00% and a long term bond rate of 3.71%. Because of the unique structure of WRS, the 7.00% expected rate of return implies that a dividend of approximately 1.9% 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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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 7.00 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 (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village's proportionate share of the net pension liability (asset)	\$3,309,543	\$832,777	\$(1,008,890)

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>.

At December 31, 2019, the Village reported a payable to the pension plan of \$33,712, which represents contractually required contributions outstanding as of the end of the year.

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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

C. COMMITMENTS AND CONTINGENCIES (cont.)

The Village has active construction projects as of December 31, 2019. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

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 \$821,803 to NSFD for 2019. The Village believes that the fire department will continue to provide services in the future at similar rates. Complete 2019 financial information is available from NSFD at 4401 West River Lane, Brown Deer, WI 53223. The Village does not report an equity interest in this joint venture.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. JOINT VENTURES (cont.)

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 \$158,841 to the Library in 2019. 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 2019 financial information is available from the Village of Fox Point. The Village does not report an equity interest in this joint venture.

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 2019 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.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

D. JOINT VENTURES (cont.)

To accommodate expansion of the dispatch operation, the Village began construction of the Bayside Communications Center. Capital costs of the expansion are financed by each municipality as agreed upon in the individual agreements. During 2012, the Village received the remaining fifty percent of the capital contributions from Village of Brown Deer and the Commission in the amount of \$188,543 and \$588,956, respectively. 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, 2019 the Village has reported a \$350,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from Fox Point and River Hills.

E. OTHER POSTEMPLOYMENT BENEFITS**Local Retiree Life Insurance Fund (LRLIF)**

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Contribution rates for the plan year reported as of December 31, 2019 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

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 \$809 in contributions from the employer.

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

At December 31, 2019, the Village reported a liability of \$108,397 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2018, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of December 31, 2017 rolled forward to December 31, 2018. 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, 2018, the Village's proportion was 0.04200900%, which was an decrease of 0.01250500% from its proportion measured as of December 31, 2017.

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

For the year ended December 31, 2019, the Village recognized OPEB expense of \$10,835.

At December 31, 2019, 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	\$ 2,590	\$ 5,499
Net differences between projected and actual earnings on OPEB plan investments	10,343	-
Changes in assumptions	-	23,496
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	37,713
Employer contributions subsequent to the measurement date	<u>4,117</u>	<u>-</u>
Total	<u>\$ 17,050</u>	<u>\$ 66,708</u>

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

\$4,117 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, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2019	\$ (8,419)
2020	(8,419)
2021	(8,419)
2022	(8,783)
2023	(9,158)
Thereafter	(10,577)

Actuarial assumptions. The total OPEB liability in the January 1, 2018 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2018
Measurement Date of Net OPEB Liability	December 31, 2018
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	4.10%
Long-Term Expected Rate of Return:	5.00%
Discount Rate:	4.22%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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, 2018**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return %</u>
US Government Bonds	Barclays Government	1%	1.44%
US Credit Bonds	Barclays Credit	40	2.69
US Long Credit Bonds	Barclays Long Credit	4	3.01
US Mortgages	Barclays MBS	54	2.25
US Municipal Bonds	Bloomberg Barclays Muni	1	1.68
Inflation			2.30
Long-Term Expected Rate of Return			5.00

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS As of and for the Year Ended December 31, 2019

NOTE IV - OTHER INFORMATION (cont.)

E. OTHER POSTEMPLOYMENT BENEFITS (cont.)

Single discount rate. A single discount rate of 4.22% 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.

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 4.22 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 (3.22 percent) or 1-percentage-point higher (5.22 percent) than the current rate:

	1% Decrease to Discount Rate (3.22%)	Current Discount Rate (4.22%)	1% Increase to Discount Rate (5.22%)
Village's proportionate share of the net OPEB liability	\$154,202	\$108,397	\$73,069

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. 87, *Leases*
- Statement No. 89, *Accounting for Interest Cost Incurred before the End of a Construction Period*
- Statement No. 91, *Conduit Debt Obligations*

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

VILLAGE OF BAYSIDE

NOTES TO FINANCIAL STATEMENTS
As of and for the Year Ended December 31, 2019

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, 2019 the village has reported a \$995,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from the other participating municipalities.

REQUIRED SUPPLEMENTARY INFORMATION

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - GENERAL FUND
 For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 3,159,667	\$ 3,159,667	\$ 3,160,834	\$ 1,167
Intergovernmental	606,065	606,065	617,853	11,788
Licenses and permits	144,500	144,500	201,919	57,419
Fines, forfeitures and penalties	65,625	65,625	61,967	(3,658)
Public charges for services	52,690	52,690	66,455	13,765
Intergovernmental charges for services	94,099	94,099	94,099	-
Interest on investments	130,000	130,000	274,632	144,632
Miscellaneous revenues	12,050	12,050	46,340	34,290
Total Revenues	<u>4,264,696</u>	<u>4,264,696</u>	<u>4,524,099</u>	<u>259,403</u>
EXPENDITURES				
CURRENT				
General government	688,815	686,032	601,900	84,132
Public safety	2,582,174	2,463,114	2,430,113	33,001
Public works	832,761	847,761	861,429	(13,668)
Culture, recreation and education	163,511	165,667	166,150	(483)
Capital Outlay	2,935	345,034	344,025	1,009
Principal	-	-	29,760	(29,760)
Interest and fiscal charges	-	-	3,304	(3,304)
Total Expenditures	<u>4,270,196</u>	<u>4,507,608</u>	<u>4,436,681</u>	<u>70,927</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(5,500)</u>	<u>(242,912)</u>	<u>87,418</u>	<u>330,330</u>
OTHER FINANCING SOURCES (USES)				
Proceeds from sale of capital assets	5,500	5,500	15,030	9,530
Transfers out	-	(41,484)	(36,296)	5,188
Total Other Financing Sources (Uses)	<u>5,500</u>	<u>(35,984)</u>	<u>(21,266)</u>	<u>14,718</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ (278,896)</u>	66,152	<u>\$ 345,048</u>
FUND BALANCE - Beginning of Year			<u>1,243,987</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,310,139</u>	

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

VILLAGE OF BAYSIDE

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

For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 286,523	\$ 286,523	\$ 286,523	\$ -
Intergovernmental charges for service	2,022,419	2,022,419	2,022,419	-
Miscellaneous	52,676	52,676	129,949	77,273
Total Revenues	<u>2,361,618</u>	<u>2,361,618</u>	<u>2,438,891</u>	<u>77,273</u>
EXPENDITURES				
Current				
Public Safety	2,394,003	2,394,003	2,172,665	221,338
Capital Outlay	-	231,427	231,427	-
Debt Service				
Principal	-	-	69,987	(69,987)
Interest and fiscal charges	-	-	5,018	(5,018)
Total Expenditures	<u>2,394,003</u>	<u>2,625,430</u>	<u>2,479,097</u>	<u>146,333</u>
Net Change in Fund Balance	<u>\$ (32,385)</u>	<u>\$ (263,812)</u>	<u>(40,206)</u>	<u>\$ 223,606</u>
FUND BALANCE - Beginning of Year			<u>299,841</u>	
FUND BALANCE - END OF YEAR			<u>\$ 259,635</u>	

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

VILLAGE OF BAYSIDE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET) - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

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%
12/31/18	0.023407830%	832,777	2,878,304	28.93%	96.45%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - WISCONSIN RETIREMENT SYSTEM For the Year Ended December 31, 2019

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	-	2,972,130	8.23%
12/31/18	232,042	232,042	-	2,878,304	8.06%
12/31/19	224,391	224,391	-	2,847,732	7.61%

VILLAGE OF BAYSIDE

SCHEDULE OF PROPORTIONATE SHARE OF THE NET OPEB LIABILITY - LOCAL RETIREE LIFE INSURANCE FUND For the Year Ended December 31, 2019

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%
12/31/18	0.04200900%	108,397	2,583,000	4.20%	48.69%

SCHEDULE OF EMPLOYER CONTRIBUTIONS - LOCAL RETIREE LIFE INSURANCE FUND For the Year Ended December, 2019

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	\$ -	\$ 2,878,304	0.17%
12/31/19	4,117	4,117	-	2,847,732	0.19%

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

VILLAGE OF BAYSIDE

NOTES TO REQUIRED SUPPLEMENTARY INFORMATION As of and for the Year Ended December 31, 2019

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 - Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total Pension Liability changed, including the discount rate, long-term expected rate of return, post-retirement adjustment, wage inflation rate, mortality and separation rates.

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 of assumptions - Actuarial assumptions are based upon an experience study conducted in 2018 using experience from 2015 - 2017. Based on the experience study conducted in 2018, actuarial assumptions used to develop Total OPEB Liability changed, including the discount rate, wage inflation rate, and mortality and separation rates.

SUPPLEMENTARY INFORMATION

VILLAGE OF BAYSIDE
COMBINING BALANCE SHEET
NONMAJOR GOVERNMENTAL FUNDS
 As of December 31, 2019

	Special Revenue Funds		Total
	Stormwater	Consolidated Services	Nonmajor Governmental Funds
ASSETS			
Cash and investments	\$ 457,820	\$ -	\$ 457,820
Receivables			
Taxes	377,111	-	377,111
Accounts	270,147	-	270,147
Prepaid items	2,060	-	2,060
TOTAL ASSETS	\$ 1,107,138	\$ -	\$ 1,107,138
LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES			
Liabilities			
Accounts payable	\$ 19,352	\$ -	\$ 19,352
Accrued liabilities	6,013	-	6,013
Total Liabilities	25,365	-	25,365
Deferred Inflows of Resources			
Unearned revenues	377,111	-	377,111
Deferred grant revenue	234,348	-	234,348
Total Deferred Inflows of Resources	611,459	-	611,459
Fund Balances			
Nonspendable	2,060	-	2,060
Committed	468,254	-	468,254
Total Fund Balances	470,314	-	470,314
TOTAL LIABILITIES, DEFERRED INFLOWS OF RESOURCES AND FUND BALANCES	\$ 1,107,138	\$ -	\$ 1,107,138

VILLAGE OF BAYSIDE

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES NONMAJOR GOVERNMENTAL FUNDS For the Year Ended December 31, 2019

	Special Revenue Fund		Total Nonmajor Governmental Funds
	Stormwater	Consolidated Services	
REVENUES			
Intergovernmental	\$ 45,000	\$ -	\$ 45,000
Public charges for services	<u>523,859</u>	<u>-</u>	<u>523,859</u>
Total Revenues	<u>568,859</u>	<u>-</u>	<u>568,859</u>
EXPENDITURES			
Current			
Public works	292,219	-	292,219
Capital Outlay	25,453	-	25,453
Debt Service			
Interest and fiscal charges	<u>139</u>	<u>-</u>	<u>139</u>
Total Expenditures	<u>317,811</u>	<u>-</u>	<u>317,811</u>
Excess of revenues over expenditures	<u>251,048</u>	<u>-</u>	<u>251,048</u>
OTHER FINANCING SOURCES			
Transfers out	<u>(71,462)</u>	<u>(33,152)</u>	<u>(104,614)</u>
Total Other Financing Sources	<u>(71,462)</u>	<u>(33,152)</u>	<u>(104,614)</u>
Net Change in Fund Balances	179,586	(33,152)	146,434
FUND BALANCES - Beginning of Year	<u>290,728</u>	<u>33,152</u>	<u>323,880</u>
FUND BALANCES - END OF YEAR	<u>\$ 470,314</u>	<u>\$ -</u>	<u>\$ 470,314</u>

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCE - BUDGET AND ACTUAL - STORMWATER FUND
SPECIAL REVENUE FUND
For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	<u>Original</u>	<u>Final</u>		
REVENUES				
Intergovernmental	\$ -	\$ -	\$ 45,000	\$ 45,000
Public charges for service	<u>527,522</u>	<u>527,522</u>	<u>523,859</u>	<u>(3,663)</u>
Total Revenues	<u>527,522</u>	<u>527,522</u>	<u>568,859</u>	<u>41,337</u>
EXPENDITURES				
Current				
Public works	335,895	328,395	292,219	36,176
Capital Outlay	119,995	127,495	25,453	102,042
Debt service				
Interest and fiscal charges	<u>170</u>	<u>170</u>	<u>139</u>	<u>31</u>
Total Expenditures	<u>456,060</u>	<u>456,060</u>	<u>317,811</u>	<u>138,249</u>
Excess of revenues over expenditures	<u>71,462</u>	<u>71,462</u>	<u>251,048</u>	<u>179,586</u>
OTHER FINANCING USES				
Transfers out	<u>(71,462)</u>	<u>(71,462)</u>	<u>(71,462)</u>	<u>-</u>
Total Other Financing Uses	<u>(71,462)</u>	<u>(71,462)</u>	<u>(71,462)</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>179,586</u>	<u>\$ 179,586</u>
FUND BALANCE - Beginning of Year			<u>290,728</u>	
FUND BALANCE - END OF YEAR			<u>\$ 470,314</u>	

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - CONSOLIDATED SERVICES FUND
 SPECIAL REVENUE FUND
 For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
REVENUES	\$ -	\$ -	\$ -	\$ -
EXPENDITURES	-	-	-	-
Excess (deficiency) of revenues over expenditures	-	-	-	-
OTHER FINANCING USES				
Transfers out	-	-	(33,152)	(33,152)
Total Other Financing Uses	-	-	(33,152)	(33,152)
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	(33,152)	<u>\$ (33,152)</u>
FUND BALANCE - Beginning of Year			<u>33,152</u>	
FUND BALANCE - END OF YEAR			<u>\$ -</u>	

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - DEBT SERVICE FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 761,415	\$ 761,415	\$ 761,415	\$ -
Intergovernmental charges for service	229,242	229,242	229,242	-
Miscellaneous	23,031	23,031	23,323	292
Total Revenues	<u>1,013,688</u>	<u>1,013,688</u>	<u>1,013,980</u>	<u>292</u>
EXPENDITURES				
Debt Service				
Principal	833,333	833,333	822,250	11,083
Interest and fiscal charges	251,817	251,817	262,588	(10,771)
Total Expenditures	<u>1,085,150</u>	<u>1,085,150</u>	<u>1,084,838</u>	<u>312</u>
Excess (deficiency) of revenues over expenditures	<u>(71,462)</u>	<u>(71,462)</u>	<u>(70,858)</u>	<u>604</u>
OTHER FINANCING SOURCES				
Transfers in	71,462	71,462	71,462	-
Total Other Financing Sources	<u>71,462</u>	<u>71,462</u>	<u>71,462</u>	<u>-</u>
Net Change in Fund Balance	<u>\$ -</u>	<u>\$ -</u>	604	<u>\$ 604</u>
FUND BALANCE - Beginning of Year			<u>418,272</u>	
FUND BALANCE - END OF YEAR			<u>\$ 418,876</u>	

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES
 IN FUND BALANCE - BUDGET AND ACTUAL - DPW CAPITAL PROJECTS FUND
 For the Year Ended December 31, 2019

	<u>Budgeted Amounts</u>		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 111,900	\$ 111,900	\$ 111,900	\$ -
Intergovernmental	46,812	46,812	46,812	-
Public charges for service	-	-	10,189	10,189
Total Revenues	<u>158,712</u>	<u>158,712</u>	<u>168,901</u>	<u>10,189</u>
EXPENDITURES				
Capital outlay	324,726	660,953	500,674	160,279
Debt service				
Principal	-	-	7,811	(7,811)
Interest and fiscal charges	-	-	312	(312)
Total Expenditures	<u>324,726</u>	<u>660,953</u>	<u>508,797</u>	<u>152,156</u>
Excess (deficiency) of revenues over expenditures	<u>(166,014)</u>	<u>(502,241)</u>	<u>(339,896)</u>	<u>162,345</u>
OTHER FINANCING SOURCES				
Sale of capital assets	<u>30,000</u>	<u>30,000</u>	<u>40,000</u>	<u>10,000</u>
Total Other Financing Sources	<u>30,000</u>	<u>30,000</u>	<u>40,000</u>	<u>10,000</u>
Net Change in Fund Balance	<u>\$ (136,014)</u>	<u>\$ (472,241)</u>	(299,896)	<u>\$ 172,345</u>
FUND BALANCE - Beginning of Year			<u>1,436,224</u>	
FUND BALANCE - END OF YEAR			<u>\$ 1,136,328</u>	

VILLAGE OF BAYSIDE

SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE - BUDGET AND ACTUAL - CAPITAL PROJECTS FUND For the Year Ended December 31, 2019

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
REVENUES				
Taxes	\$ 267,820	\$ 267,720	\$ 267,720	\$ -
Intergovernmental	600	600	20,173	19,573
Intergovernmental charges for service	157,326	157,326	137,660	(19,666)
Miscellaneous	10,000	10,000	19,409	9,409
Total Revenues	<u>435,746</u>	<u>435,646</u>	<u>444,962</u>	<u>9,316</u>
EXPENDITURES				
Current				
Culture, recreation, and education	15,000	17,200	18,262	(1,062)
Public Safety	164,552	164,552	139,364	25,188
Capital outlay	305,341	509,323	189,485	319,838
Debt service				
Interest and fiscal charges	34,230	34,230	34,230	-
Total Expenditures	<u>519,123</u>	<u>725,305</u>	<u>381,341</u>	<u>343,964</u>
Excess (deficiency) of revenues over expenditures	<u>(83,377)</u>	<u>(289,659)</u>	<u>63,621</u>	<u>353,280</u>
OTHER FINANCING SOURCES				
Transfers in	-	36,296	69,448	33,152
Total Other Financing Sources	<u>-</u>	<u>36,296</u>	<u>69,448</u>	<u>33,152</u>
Net Change in Fund Balance	<u>\$ (83,377)</u>	<u>\$ (253,363)</u>	133,069	<u>\$ 386,432</u>
FUND BALANCE - Beginning of Year			<u>692,858</u>	
FUND BALANCE - END OF YEAR			<u>\$ 825,927</u>	

VILLAGE OF BAYSIDE

COMBINING STATEMENT OF FIDUCIARY NET POSITION CUSTODIAL FUNDS As of December 31, 2019

	Tax Collection Fund	2013 Special Assessment B Bonds	2015 Special Assessment B Bonds	Total
ASSETS				
Cash and investments	\$ 8,766,977	\$ 120,333	\$ 579,345	\$ 9,466,655
Taxes	4,767,258	56,384	293,932	5,117,574
Special assessments	-	649,003	3,428,993	4,077,996
Total Assets	<u>13,534,235</u>	<u>825,720</u>	<u>4,302,270</u>	<u>18,662,225</u>
LIABILITIES				
Accounts payable	1,810	-	-	1,810
Due to bondholders	-	690,650	4,302,270	4,992,920
Due to other governments	<u>13,532,425</u>	<u>135,070</u>	<u>-</u>	<u>13,667,495</u>
Total Liabilities	<u>13,534,235</u>	<u>825,720</u>	<u>4,302,270</u>	<u>18,662,225</u>
NET POSITION	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

VILLAGE OF BAYSIDE

COMBINING STATEMENT OF CHANGES IN FIDUCIARY NET POSITION CUSTODIAL FUNDS

For the Year Ended December 31, 2019

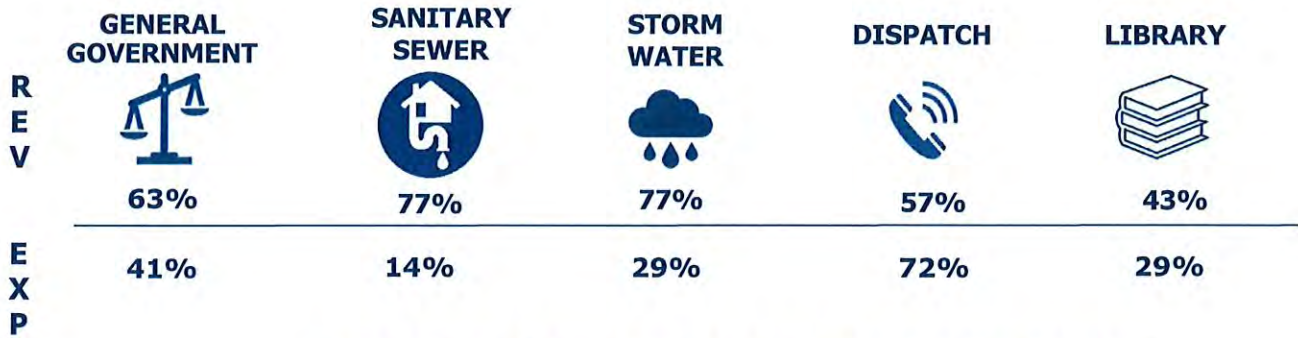
	Tax Collection Fund	2013 Special Assessment B Bonds	2015 Special Assessment B Bonds	Total
ADDITIONS				
Tax Collections	\$ 13,198,888	\$ -	\$ -	\$ 13,198,888
Special Assessments	-	122,443	459,574	582,017
Total Additions	<u>13,198,888</u>	<u>122,443</u>	<u>459,574</u>	<u>13,780,905</u>
DEDUCTIONS				
Payments to overlying districts	13,198,888	-	-	13,198,888
B bond payments	-	122,443	459,574	582,017
Total Deductions	<u>13,198,888</u>	<u>122,443</u>	<u>459,574</u>	<u>13,780,905</u>
Change in Net Position	-	-	-	-
NET POSITION - Beginning of Year	-	-	-	-
NET POSITION - END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Administrative Services Highlights

May 2020

Highlights / Accomplishments

- Wisconsin Election Commission will be sending out absent ballot applications to registered voters.
- BakerTilly completed the 2019 audit and provided draft documents.
- Interviews for the Deputy Clerk position were conducted.
- Assessment change notices were sent out to property owners, 49 Residential saw a decrease in value for 2020, 1,069 Residential saw an increase in value and 502 Residential saw no change in value.
- Recycling grant revenue in the amount of \$25,676.07 was received.



PERCENTAGE OF 2020 BUDGET SPENT



YOU SHOULD KNOW



To: Village Board

RE: 2021 Budget Guidelines

Each year, the Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The proposed 2021 Budget guidelines are outlined below, and include:

Fiscal Integrity

- Implementation of Long Term Financial Plan and updated Debt Service Schedule.
- Compliance with Levy Limits.
- Consider utilization of Fire Department Levy Cap Exemption.
- Compliance with Expenditure Restraint Program.
- Provide financial transparency and accountability.
- Provide personnel programs are implemented in a fiscally responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants and assessments effectively.
- Consideration of short and long term impacts of COVID-19 pandemic.

Civic Engagement

- Promote effective solutions for timely and relevant communications with residents.
- Enhance customer service methods, policies, and responsiveness.
- Provide Community Event opportunities for residents and continue to expand the community event sponsorship program that supports these events.
- Enhance myBlue and myCrew programs to promote and enhance civic engagement.

Service Excellence

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

Sustainability

- Enhanced implementation of EAB Management Plan.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt areas in Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.

2021 BUDGET SCHEDULE

June 2020

- 18 Initial 2021 Board of Trustees consideration of budget guidelines and parameters.
- 30 Capital Improvement Plan (CIP) documents distributed.
- 30 2021 Department Operation budget worksheets distributed.

July 2020

- 27 Capital Improvement Plan (CIP) requests due.
- 27 2021 Departmental/operational budget worksheets due.
- 31 2020 department goals and strategic initiatives update due.

August 2020

- 3 2020 department goals and 2020 strategic initiatives update due.
2021 department goals and 2021 strategic initiatives due.
- 10 ICMA Performance measurement trend analysis, dashboard, and fiscal analysis completed.
- 17 2020 revenue and expenditure projections due.
- 24 Five-year budget projections and long-term financial plan update completed.
- 31 Case studies due.

October 2020

- 23 - 30 Distribution of Village Manager's recommended 2021 budget, sanitary sewer and stormwater utility fee to Village Board of Trustees.

November 2020

- 9-16 Sub Committee meetings to review 2021 recommended budget(s).
- 19 Public hearing and consideration of 2021 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2020

- 7 Tax bills mailed.
-

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

ORDINANCE NO: 20- _____

**An Ordinance to Repeal and Recreate Section 35-122 of the Municipal Code
With Regard to Closing Hours in Ellsworth Park**

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

Section One: Section 35-122 of the Municipal Code is hereby deleted in its entirety and recreated to read as follows:

Sec. 35-122 – Closing Hours in Ellsworth Park

- (a) Ellsworth Park shall be closed to the public, including the presence of persons engaging in activities as hereinafter set forth, from one-half hour after sundown to one-half hour prior to sunrise.
- (b) No person shall remain upon, stand around, spend time idly, or loiter in, on, or about Ellsworth Park during any time when such park is closed to the public. This subsection shall not be construed to prohibit passing through, travel, or activities devoid of an intent to remain in the Park such as jogging, recreational walking, bicycling, or walking or exercising pets.
- (c) Ellsworth Park shall be posted in such a fashion as to reasonably apprise the public of the provisions of this section.
- (d) The penalty for violation of this section shall be in accordance with Section 1-13.

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

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

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

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this _____ day of _____, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Lynn A. Galyardt, Administrative Services
Director

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

ORDINANCE NO: 20 _____

**An Ordinance to Create Section 1-24 of the Municipal Code With Regard to the
Conduct of Remote and Virtual Meetings of Boards and Commissions**

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

Section One: Section 1-24 of the Municipal Code is hereby created to read as follows:

Sec. 1-24 – Conduct of Remote and Virtual Meetings of Boards, Authorities, Committees, and Commissions

(a) *Remote Meetings*. In exceptional circumstances as determined by the chair of the applicable Village board, authority, committee or commission, meetings may on a case by case basis be held remotely as described in this section. Remote meetings are only authorized when the chair determines that health, safety, welfare, family or work circumstances warrant a remote meeting. Remote meetings are not authorized solely for convenience, or due to vacation, travel, or seasonal relocation of one or more members of the body. For meetings that include quasi-judicial action requiring due process, the chair must consult the Village Attorney before authorizing a remote meeting. Remote attendance at meetings and virtual meetings are subject to the following:

- (1) **Remote Attendance**. When a meeting is held in-person, the chair of the applicable body, may allow one or more members of the body to attend the meeting by telephone or other electronic means, subject to the requirements of this section. A member of the body seeking to attend remotely shall notify the Village Manager of the request at least forty-eight (48) hours in advance of the meeting. The Village Manager shall immediately notify the chair. The chair shall decide whether to grant the request at least twenty-four (24) hours in advance of the meeting. The chair's determination shall be final. Members of the body attending remotely shall have all powers of participation, including counting toward a quorum and having the opportunity to vote. Such attendance is only permitted if technology allows the remote member to hear the proceedings and be heard in the meeting room. If visual information is presented at the meeting, the technology must allow remote attendees must be able to view what is presented. The Village does not warrant that remote attendance systems will perform sufficiently to allow for participation. If the circumstances leading to one or more members of the body seeking to attend remotely are widely shared by others in the general public, the chair should consider providing a similar remote attendance option for the general public. Such option must be provided to citizens in a timely manner as part of the meeting agenda notice.
- (2) **Virtual Meeting**. Upon direction of the chair, a body may on a case-by-case basis conduct an entirely virtual meeting, in which no member of the body is present at Village Hall, subject to the requirements of this section. Members of the body attending virtually shall have all powers of participation, including counting toward a quorum and having the opportunity to vote. If visual information is presented at the meeting, remote attendees must have the opportunity to view what is presented or be prohibited from voting on the matter. In the event a meeting is held entirely by virtual means, the public shall be given access to the virtual meeting platform. Information about remote access to the meeting shall be provided to citizens in a timely manner as part of the meeting agenda notice. Best efforts shall be used to ensure that members of the public lacking access to the virtual meeting platform are provided alternative reasonable methods to attend.

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

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

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

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this eighteenth day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Lynn A. Galyardt, Administrative Services
Director



NORTH SHORE HEALTH DEPARTMENT

IV A 2 a

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4800 W. Green Brook Dr.
Brown Deer, WI 53223-2496

SHOREWOOD OFFICE
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June 10th, 2020

Dear North Shore resident:

On May 19th, the North Shore Health Department issued guidelines for businesses and organizations to assist them with safe reopening. Our goal was to provide guidance to support a measured, phased approach to resume business, retail and commercial operations. In reviewing our gating criteria today, our indicators show promising trends, but we also know COVID-19 is still circulating in our community. In reviewing our gating criteria, all of the indicators have become yellow or green. With this, NSHD is moving to Phase C of our reopening plan for those businesses and organizations who can safely follow guidelines in this Phase. If a business or organization is not able to follow safe business practices with an expanded reopening, we advise they continue to follow Phase B guidelines.

While businesses are able to expand the number of customers they serve in Phase C, it continues to be critically important to protect ourselves and our neighbors when we are out in the public by keeping our distance from one another, wearing cloth face coverings, practicing good respiratory etiquette, and making sure we are all washing or sanitizing our hands frequently. These steps will help us stop the spread when we are out shopping at the grocery store, visiting a restaurant, getting our haircut, etc. These messages may sound old and tiresome, but by continuing to practice these everyday habits, we can continue to see steady progress in reducing the spread of COVID-19. These messages and recommendations will continue regardless of what phase of reopening our communities are in.

Here is a brief summary of our indicators:

Cases: The data for our case totals change dramatically by the day. In assessing our trends, this indicator continues to be **yellow**, which is no clear upward or downward trend.

Testing: The number of COVID-19 tests performed each day continues to be below the threshold of 2,000 tests per day in Milwaukee County; however, the percent of tests resulted as positive is now below 10%. This indicator has changed from red to **yellow**.

Care: Our care indicator is currently **green**, which shows that none of our hospitals are in crisis care and less than 10% of hospitalized patients are COVID+.

PPE: This indicator is **yellow**, showing that hospitals have 8-28 days of the personal protective equipment supply they need.

Tracing: This indicator is also **yellow** and demonstrates the public health systems' ability to contact and identify those who have been exposed in a timely manner. Many of the Milwaukee County health departments, including North Shore, are able to do this tracing for our cases. The challenge, and often the time delay, is getting detailed information and reaching individuals.

With all of the indicators in yellow or green, NSHD, and other suburban Milwaukee County health departments will be recommending businesses and organizations proceed with caution as they begin to follow Phase C guidelines. This includes the guidelines for restaurants and bars to be at 75% occupancy, retail stores at 50% capacity, and places of amusement at 50% capacity. Additionally, the recommendation is for mass gathering limits to be at 50 people or fewer. Examples of large events and gatherings include conferences, festivals, parades, concerts, sporting events, weddings, and other types of assemblies. Mass gatherings, large community events and being in public settings like stores and restaurants can certainly contribute to the spread of COVID-19, so while we are adjusting these guidelines, we want people to continue to take precautions when we are in public settings or gather in groups. These precautions include:

- *Maintaining a social distance with people of more than six feet;
- *Wearing cloth face coverings;
- *Washing hands frequently;
- *Keeping the event or gathering outside as much as possible; and
- *Having people stay home if they are ill.

The North Shore Health Department will continue to monitor our criteria to assess when we can fully move into full reopening. All of our guidelines should be used in conjunction with sector specific guidelines by agencies like the Wisconsin Economic Development Corporation ([WEDC](#)), the Wisconsin Department of Health Services ([DHS](#)), the Wisconsin Department of Children and Families ([DCF](#)) and others. The North Shore Health Department supports the growth and recovery of all businesses as we work together to achieve our goals within a community that must learn to operate with the presence of COVID-19. For updated information and guidance on the reopening of the North Shore communities, visit our [website](#).

Resources for Reopening:

- North Shore Health Department/Suburban Milwaukee County Safe Opening Capacity Guidance [Chart](#)
- North Shore Health Department [Detailed Guidelines](#) for a Safe Reopening
- Milwaukee County of Emergency Management [dashboard](#)
- WEDC Reopen [Guidelines](#)
- The Metropolitan Milwaukee Association of Commerce, Medical College of Wisconsin and Milwaukee 7 Economic Development Partnership collaborated to launch an online toolkit designed to help businesses open and operate safely. It can be accessed [here](#).

Sincerely,



Ann Christiansen, Health Officer

North Shore Health Department's Phased Reopening Plan

	Phase A – Complete 5/21/2020	Phase B – Implementation Start 5/22/2020	Phase C – Implementation Start 6/12/2020	Phase D – Once Criteria are Met
Assessment Timeline to move to Next Phase	<ul style="list-style-type: none"> Assess at a minimum of 14 days after implementation, one incubation cycle for COVID-19. If all Gating Criteria are at least yellow, move to next Phase. If any Gating Criteria are red during a Phase, return to previous phase and reassess every 7 days.			
Gatherings in homes, public venues	10 people maximum	10 people maximum	50 people maximum	Determined based on availability of vaccine
Long-Term Care	No outside visitors	Follow DQA and CMS guidelines	Follow DQA and CMS guidelines	Follow DQA and CMS guidelines
Child Care	Yes, with limits on capacity of 50 children/10 staff or 25% capacity. with protective measures	Follow DCF guidelines	Follow DCF guidelines	Follow DCF guidelines
Retail Establishments	Open with limits on occupancy of 25% or 4 people per 1,000 sq. feet	Open with limits on occupancy of 25% or 8 people per 1,000 sq. feet	Open with limits on occupancy of 50% or 12 people per 1,000 sq. feet	Open
Restaurants and Bars	No, but allow for take-out, curbside pickup and take out	Yes, but limits on capacity of 50%	Yes, but with limits on capacity of 75%	Open
Salon and spa services	One client per service provider	Yes, with limits on capacity of 25%	Yes, with limits on capacity of 50%	Open
Places of Public Amusement includes gyms, fitness centers	Closed	Yes, with limits on capacity of 25%	Yes, with limits on capacity of 50%	Open
Faith-based Organizations	Fewer than 10 people and personal protective measures	Follow guidelines of faith-based leadership organization	Follow guidelines of faith-based leadership organization	Open
Libraries	Curbside pickup	Follow DPI and Library Board recommendations	Follow DPI and Library Board recommendations	Follow DPI and Library Board recommendations
Youth Sports	Not recommended	Not recommended	Yes, with risk reduction guidelines	Yes, with risk reduction guidelines

North Shore Health Department's Phased Reopening Plan

Other	N/A	Yes, with safe business practices and physical distancing and protective measures	Yes, with safe business practices and physical distancing and protective measures	Yes, with safe business practices and physical distancing and protective measures
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Safe Business Practices

Establishing, to the extent possible, curbside pick-up to reduce in-store traffic and mitigate outdoor lines.	
Establishing entry lines outside of the business with markings for patrons to enable them to stand at least six (6) feet apart from one another while waiting to enter. Businesses are encouraged to also use alternatives to lines, including allowing customers to wait in their vehicles for a text message or phone call and scheduling pick-ups or entries to the store.	
Ensuring one-way traffic in shopping aisles.	
Increasing standards of facility cleaning and disinfection to limit worker and patron exposure to COVID-19, as well as adopt protocols to clean and disinfect in the event of a positive COVID-19 case in the workplace.	
Adopting policies to prevent workers from entering the premises if they display respiratory symptoms or have had contact with a person with a confirmed diagnosis of COVID-19.	
Complying with Physical Distancing and Protective Measure Requirements.	

Physical Distancing and Protective Measures

Maintaining physical distancing of six (6) feet between people not residing in a single living unit or household.	
Washing hands with soap and water for at least 20 seconds as frequently as possible or using hand sanitizer.	
Covering coughs or sneezes (into the sleeve or elbow, not hands).	
Regularly cleaning high-touch surfaces.	
Not shaking hands.	
Use of a mask or cloth face covering.	
<i>Note: the use of masks or cloth face coverings is strongly recommended but shall not be required due to equity concerns regarding the challenges that either may cause for individuals because of disabilities and/or shortages of PPE.</i>	
Following all other public health recommendations issued by State of Wisconsin Department of Health Services, Milwaukee County Department of Health & Human Services and the U.S. Centers for Disease Control and Prevention.	

North Shore Health Department's Phased Reopening Plan

CMS- Centers for Medicare and Medicaid
 DCF- Wisconsin Division of Children and Families
 DPI- Wisconsin Department of Public Instruction
 DQA- Wisconsin Division of Quality Assurance

Gating Criteria. Gating Criteria will be assessed daily with re-evaluation intervals based on increasing level of risk of transmission due to progression through the phases of the Local Health Plan for Milwaukee County. If thresholds are maintained, the undersigned local health officers will assess the ability to move to the next phase as defined in the Local Health Plan for Milwaukee County.

The following measures serve as the Gating Criteria:

- a. **Cases:** COVID-positive ratio trajectory
- b. **Testing:** Testing availability for all residents with COVID-19 symptoms
- c. **Care:** Hospitals' ability to treat all patients requiring hospitalization without resorting to crisis standards[^]
- d. **Personal Protective Equipment (PPE):** Adequate PPE available for healthcare personnel and first responders
- e. **Tracing:** Ability to count, trace, and monitor COVID-19 cases and outbreaks in real time

INDICATOR	KEY METRIC	THRESHOLD METRICS for Milwaukee Area	
CASES	Downward trajectory of positive cases of COVID-19 as a percentage of total tests*	Trajectory of positive cases as percentage* (using linear regression across 14 days of data to assess trend)* Green: Negative trajectory for 14 days, or % positive <5% Yellow: Negative trajectory for 7 days Red: Does not meet green/yellow criteria	
TESTING	Testing availability for all residents with COVID-like symptoms, with priority toward vulnerable populations <i>(OR logic)</i>	Total Tests/day* (rolling average over last 7 days) Green: 4,000+ tests/day Yellow: 2,000-4,000 tests/day Red: <2,000 tests/day	Positive Tests as % of All Tests (rolling average over last 7 days) Green: <5% positive Yellow: 5-10% positive Red: 10%+ positive
CARE	Hospitals have ability to treat all patients requiring hospitalization without resorting to crisis standards [^] * <i>(AND logic)</i>	Using "AND" logic % of MKE area Hospitals indicating they are NOT in crisis care [^] Green: 100% Yellow: 95%	"% of MKE area Hospital beds utilized for COVID+ patients" (# of Hospitalized COVID-19 Positive Patients) / (Total ICU Bed Usage + Total Floor Bed Usage) Green: <10% of hospital patients are COVID+

North Shore Health Department's Phased Reopening Plan

		Red: <95%	Yellow: 10-20% of hospital patients are COVID+ Red: 20% of hospital patients are COVID+
PPE	Adequate PPE available to health care personnel*	PPE for Healthcare Personnel* (Measure of PPE avail for Milwaukee-area hospital systems; PPE measured includes N95, masks, gowns, sanitizer) Green: 29+ days of all PPE supply for majority of hospital systems Yellow: 8-28 days of all PPE supply for majority of hospital systems Red: 0-7 days of all PPE supply for majority of hospital systems	
TRACING	Every resident who tests positive for COVID-19 is interviewed within 24 hours of test results*, COVID positive contacts are interviewed within 48 hours of test results* Yellow <i>logic</i>	Interview within 24 hrs*: (% of all positive cases interviewed within 24 hours of test result) Weighted average of local Public Health Officers' report on ability to reach positive cases within 24 hours of receiving notice of the case Green: ~100% of positive cases interviewed within 24 hours Yellow: >50% of positive cases interviewed within 24 hours Red: Less than majority of positive cases interviewed within 24 hours	

"Crisis standards of care" is characterized by the Institute of Medicine as "extreme operating conditions", that may be indicated by the questions: (a) the facility is damaged/unsafe or non-patient care areas are being used by the facility for patient care, (b) Trained staff are unavailable or unable to adequately care for the volume of patients even with extension techniques, (c) Critical supplies are lacking, resulting in reallocation of life-sustaining resources and/or other extreme operating conditions (based on [Badger Bounce Back description](#))

Note: Measures and thresholds may be modified as COVID 19 response evolves



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Detailed Guidelines for Safe, Phased Reopening – Phase C

1. **Safety of individuals.** All individuals should take precautions when leaving their homes to ensure their safety, the safety of the members of their household, and the safety of the public.
 - a. **All individuals.** For individual safety and the safety of the community, all individuals should:
 - i. Maintain social distancing of 6 feet between individuals who are not members of the same living unit or household, to the extent possible.
 - ii. Wash hands often.
 - iii. Cover coughs.
 - iv. Frequently clean high touch surfaces and objects.
 - v. Consider wearing a face covering in public, in gatherings, workplaces, or where it is difficult to maintain social distancing.
 - b. **Sick or symptomatic individuals.** Individuals who are experiencing symptoms related to COVID-19 should take additional precautions. COVID-19 symptoms are listed on the [Department of Health Services website](#) and may include cough, shortness of breath, fever, chills, and headache. Individuals with any symptom of COVID-19 are strongly encouraged to get tested. Symptomatic individuals should abide by the following:
 - i. Stay home as much as possible.
 - ii. Do not go to work or school.
 - iii. If possible, wear a face covering if you should go out in public



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- iv.** If you test positive for COVID-19, follow local health official directives regarding isolation.

- c. Vulnerable individuals.** Vulnerable individuals include people over 65 years of age, pregnant women, people in long-term care facilities, people with compromised or weakened immune systems, and people with serious underlying health conditions including high blood pressure, chronic lung disease, serious heart conditions, liver disease, kidney disease requiring dialysis, diabetes, obesity, or asthma. To the extent possible, vulnerable individuals should continue to stay home. Members of households with vulnerable individuals should be aware that by returning to work or other public gatherings, they could carry the virus back home. Precautions should be taken to isolate from vulnerable residents.

- d. Homeless individuals.** Individuals experiencing homelessness are strongly urged to obtain shelter. Governmental and other entities are strongly urged to make such shelter available as soon as possible to the maximum extent practicable and to follow the Wisconsin Department of Public Health (DHS) and the U.S. Centers for Disease Control and Prevention (CDC) guidance on COVID-19 risk mitigation practices.

- e. Unsafe homes.** Individuals whose homes or residences are unsafe or become unsafe, such as victims of domestic violence, are urged to leave their home and stay at a safe alternative location.

2. Gatherings.

- a. Gatherings.** Gatherings include:



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- i.** Any indoor or outdoor group of individuals who are not maintaining at least 6 feet of space between all individuals at all times.
 - ii.** Any group of individuals in a confined space or room.
- b. Gatherings of 50 individuals or less permitted.** Gatherings may include groups of 50 individuals or less. Individuals are strongly encouraged to maintain social distancing whenever possible.
- c. Living units and households.** Gatherings do not include individuals in the same living unit or household. However, the members of a living unit or household should be counted individually for gatherings that include any individuals who are not a member of the living unit or household.

3. Schools, libraries, and public spaces

- a. Child care settings.** Following all guidelines issued by the Wisconsin Department of Family Services for phased opening.
- b. K-12 schools.** Public and private K-12 schools shall remain closed for pupil instruction and extracurricular activities for the remainder of the 2019-2020 school year, which ends June 30, 2020. Schools may continue to facilitate distance learning or virtual learning. Schools may continue to be used for government functions and food distribution. This section does not apply to facilities operated by the Wisconsin Department of Corrections.

Schools and school districts should review [Department of Public Instruction](#) and [Department of Health Services](#) guidelines. Schools and school districts should begin planning for additional or expanded operations and think creatively on how to serve their students while ensuring the safety of their students, staff, and community.



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c. Higher education institutions. Higher education institutions may determine policies and practices for safe operations. However, higher education institutions should not open congregate living situations including dormitories without strict policies that ensure safe living conditions.

4. Businesses. All businesses are exempt from the limitation on gatherings under Section 2.b. All businesses are subject to the following requirements:

a. Limit staff and customers in offices, facilities, and stores. All businesses should, to the greatest extent possible, facilitate remote work and other measures that limit the number of individuals present at an office, facility, or store. Businesses may implement the following, to the greatest extent possible:

- i.** Offer online or virtual services, including for meeting with clients, providing counsel, or other professional services.
- ii.** Hold meetings and collaborate online or by phone.
- iii.** Alternate work teams or stagger shifts.

b. Safe business requirements when remote work is not possible. All businesses should take the following measures to limit exposure to COVID-19 to staff, customers, and the public:

- i.** Limit the number of people on the premises to no more than is strictly necessary to perform the business operation.
- ii.** Even if staff are physically present at the business premises, use online or phone meeting to avoid staff congregating in offices, conference rooms, or shared spaces.
- iii.** To the greatest extent possible, comply with social distancing of 6 feet between all individuals on the premises, including but not



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limited to employees, customers, and members of the public. Businesses may have to rearrange office space, workspace, or the flow of business in order to provide for social distancing.

- iv.** To the extent possible, conduct in-person meetings outside or in large open spaces.
- v.** Adopt policies to prevent staff from entering the premises or worksite if they display symptoms of COVID-19 or have had contact with a person with a confirmed diagnosis of COVID-19. Employers should not penalize staff for isolating or quarantining because of symptoms or exposure to COVID-19.
- vi.** Increase standards of facility cleaning and disinfection of all areas. This should include an emphasis on high-touch areas such as door handles, railings, restrooms, buttons, touch screens, office equipment, tools, shared vehicles, payment devices or cash registers, and counters. Businesses should adopt protocols to clean and disinfect the premises in the event of a positive COVID-19 case in the workplace.
- vii.** Post signage in languages understood by your employees and customers reminding staff and customers of safe business practices, social distancing requirements, hand hygiene, and cough/sneeze etiquette.
- viii.** Where possible, offer curbside pick-up, curbside drop-off, and delivery of goods and services.
- ix.** Where possible, offer online or phone payments, appointments, and reservations.
- x.** Cease door-to-door solicitation.



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- xi.** Consider requiring face coverings for staff or customers, providing face coverings to staff and customers, and establish cleaning protocols for the coverings between each use, as well as implementing training for the proper use of any recommended personal protective equipment.
- xii.** Review the Wisconsin Economic Development Corporation guidelines on safe business practices, available here: <https://wedc.org/reopen-guidelines/>.

c. Industry-specific requirements

- i. Stores that sell food or groceries**, including grocery stores, bakeries, farm and produce stands, supermarkets, food banks and food pantries, convenience stores, and other establishments engaged in the retail sale of groceries, prepared food, alcoholic and non-alcoholic beverages. Such establishments shall:

1. Cease any self-service operations, such as salad bars, beverage stations, and buffets.
2. Except for grocery stores, prohibit customers from self-dispensing all unpackaged food.

- ii. Restaurants and bars.**

1. Restaurants should limit the number of individuals in the business (including employees) to 75% of seating capacity established by the local municipality.
2. Bars should limit the number of individuals in the business (including employees) to 75% of seating capacity established by the local municipality.
3. Encourage pick-up and delivery options.



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4. Self-service operations such as salad bars, beverage stations, and buffets should cease.
5. Customers should not self-dispense any unpackaged food or beverage.
6. Space tables at least six feet apart. Limit each table to a maximum of six guests. At bar areas, maintain at least six feet between each stool. Recommend customers use seating options and close any area that is standing-only.
7. Play areas and lounge areas should remain closed.
- 8.

iii. Retail stores

1. Businesses should limit the number of individuals in the business (including employees) to 50% of the total occupancy limit established by the local municipality.
2. Retail stores larger than 50,000 square feet should offer at least two hours per week of dedicated shopping time for vulnerable individuals.
3. Businesses should establish lines outside to regulate entry, with markings indicating where customers should stand to remain six feet apart from one another while waiting to enter. Businesses should also offer alternatives to lines, including allowing customers to wait in their cars for a text message or phone call and scheduling pick-ups or entries to the store.
4. To the extent possible, businesses should use floor markings to indicate traffic patterns, one-way aisles, and six feet of social distancing in lines and areas where customers and staff may congregate.



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5. Malls may open for retail. Seating, play areas, and other areas where individuals congregate that are outside a retail establishment should be closed and clearly marked as closed.

iv. Salons and spas, including hair salons, barber shops, nail salons, day spas, electrolysis providers, waxing salons, eyebrow-care establishments, tattoo and piercing parlors, body art establishments, and tanning facilities. Such businesses should:

1. Clean and disinfect all tools, combs, chairs, and countertops after each customer or client.
2. Use non-porous materials to cover chairs or tables where customers or clients receive services. Clean the non-porous material after each customer or client.
3. Use a clean capes and towels for each customer or client. Launder capes and towels by washing and drying on the highest temperature setting.
4. Limit the number of individuals in the business (including employees) to 50% of the total occupancy limit established by the local municipality.
5. Space customer or client chairs, tables, or stations at least 6 feet apart from each other.

v. Gyms and fitness centers. Gyms, fitness centers, and similar facilities should:

1. Provide materials for members to disinfect equipment before and after exercise at each piece of equipment or station.



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2. Increase frequency of cleaning of all equipment, common areas, locker rooms, and restrooms.
 3. To the extent possible, space equipment at least six feet apart, especially for treadmills and other high-exertion aerobic fitness equipment.
 4. Limit the number of individuals in the facility (including employees) to 50% of the total occupancy limit established by the local municipality.
 5. Use floor markings to indicate spacing of individuals, particularly in areas where individuals congregate or cluster including drinking fountains, the front desk or reception area, and cleaning stations.
 6. Group exercise classes may only be offered if social distancing can be maintained at all times and there is no person-to-person contact.
 7. Team sports and other activities where social distancing cannot be maintained are not advised.
 8. Saunas, whirlpools, and steam baths should be closed or limited to one individual or family unit at a time and cleaned between each use.
- vi. Places of amusement and activity**, including amusement parks, carnivals, water parks, licensed public or private swimming pools, aquariums, zoos, museums, arcades, fairs, children's play centers, funplexes, theme parks, bowling alleys, movie theaters, theaters, concert and music halls, and golf courses should:



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1. To the extent possible, all reservations and payments should be made in advance online or by phone.
2. Tee times, appointments, performances, shows, or other scheduled events should be scheduled to ensure that social distancing can be maintained between all individuals at all times.
3. Businesses should limit the number of individuals on the premises (including employees) to 50% of the total occupancy limit established by the local municipality.
4. Seating, stations, or recreational areas should be spaced to ensure at least six feet of social distancing between each individual.
5. High touch areas including door handles, rides, railings, buttons, games, touch screens, and equipment should be disinfected between each use. If it is not possible to do so, the area should be closed.

vii. Lodging, including hotels, motels, campgrounds, B&B, and vacation rentals.

1. Swimming pools, hot tubs, and exercise facilities should be closed.
2. Discourage guests from congregating in lobbies or other common areas, including providing adequate space to adhere to social distancing while queuing for front desk services.
3. Adopt cleaning protocols for guest rooms and common areas based on [WEDC](#) guidelines. Provide training for housekeeping associates for proper handling of linens and



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cleaning/disinfecting supplies and provide appropriate personal protective equipment.

4. Schedule at least 24 hour gaps in the use of rooms between guests.
5. Follow all requirements in Section 4.c.ii. and 4.c.iii. of these Guidelines regarding restaurants and bars.

viii. Manufacturing, warehouses, and wholesale trades.

1. Review processes and workflow to ensure employees are at least six feet apart as often as possible.
2. To the extent possible, stagger breaks and arrange the break areas and locker rooms to ensure social distancing.
3. To the extent possible, use nonporous physical barriers to separate employees with work locations that are less than six feet apart.
4. Use floor markings to direct worker traffic and create one-way hallways.

5. Health care operations, public health operations, human services operations, essential infrastructure operations, and government functions.

These operations are exempt from the limitation on gatherings under Section 2.b. These operations should follow Sections 4.a. and 4.b.

6. Fairs, carnivals, festivals, parades, and other large outdoor gatherings.

Large outdoor gatherings are not advised and highly discouraged.

7. Places of Worship.

Places of worship should limit the number of individuals on the premises to 25% of the total occupancy limit established by the local municipality. Congregants and attendees should comply with social



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

distancing of at least six feet between individuals who are not from the same household or living unit. Additional safety and cleaning protocols are strongly encouraged.

8. Travel.

- a. Individuals are strongly encouraged to remain close to home. Travel to second homes or residences should be avoided if possible. Consistent with federal guidance and to protect our neighboring states, Wisconsinites are discouraged from engaging in unnecessary travel.

- b. Individuals traveling on public transportation, rideshare services, taxis, and other forms of shared transportation are encouraged to wear a face covering. Social distancing should be maintained to the greatest extent feasible.

Ann Christiansen, MPH
Health Director, Officer
North Shore Health Department

_____, 2020

Date

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

RESOLUTION NO: 20-___

**A Resolution to Extend the Declaration of Public Health Emergency in
Response to the COVID-19 Corona Virus**

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

WHEREAS, on March 17, 2020, the Village Board declared a public health emergency in response to the COVID-19 Corona Virus in the form of Resolution No. 20-3; and

WHEREAS, pursuant to Section 323.11 Wis. Stats., the Village Board declared the public health emergency for sixty days from March 17th or until revoked or extended by subsequent Village Board resolution; and

WHEREAS, pursuant to Section 323.11 Wis. Stats., the period of such declaration of public health emergency is to be limited to the time during which the public emergency conditions exist or are likely to exist;

WHEREAS, on May 13, 2020, by Resolution No. 20-11, the Village Board extended the declaration of public health emergency to June 25, 2020; and

WHEREAS, said public health emergency conditions continue to exist;

NOW THEREFORE, BE IT RESOLVED, that Resolution No. 20-3 declaring a public health emergency in the Village of Bayside is hereby extended and remains in effect until October 1, 2020 or until such time as the public emergency conditions no longer exist or until such time as said resolution is revoked or extended by subsequent resolution of the Village Board.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this eighteenth day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Attest

Lynn A. Galyardt, Administrative Services
Director

STATE OF WISCONSIN
MILWAUKEE AND OZAUKEE COUNTIES
VILLAGE OF BAYSIDE

RESOLUTION NO: 20-____, A Resolution in Support of Race, Equity and Justice

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

WHEREAS, George Floyd, a Black man, was violently murdered on May 25, 2020 by a Minneapolis Police Officer; and

WHEREAS, Eric Garner, Michael Brown, Freddie Gray, Dontre Hamilton, Ezell Ford, Michelle Cusseaux, Tanisha Anderson, Tamir Rice, Natasha McKenna, Walter Scott, Bettie Jones, Philando Castile, Botham Jean, Atatiana Jefferson, Eric Reason, Dominique Clayton, Breonna Taylor, and so many more lives were tragically and violently ended before that of George Floyd's untimely death; and

WHEREAS, there is a local and national crisis of systemic racism and oppression manifested in individual, institutional and structural forms; and

WHEREAS, disparities resulting from systemic racism threaten the safety, health, and well-being of the Black members of our community every day; and

WHEREAS, the Village believes that all people, regardless of their race or any other individual characteristic, deserve to be respected, appreciated, and treated equally; and

WHEREAS, the Village believes in fostering equity, inclusion, tolerance, dignity, and equal rights for all community members; and

WHEREAS, the impacts and outcomes of systemic racism are fundamentally at odds with our beliefs, and confronting racial inequity and oppression is inherently consistent with the purpose, values and beliefs of the Village of Bayside; and

WHEREAS, the Bayside Police Department and the Milwaukee County Sheriff Department are entrusted with keeping our community safe and enforcing laws; and

WHEREAS, the Village of Bayside launched its neighborhood policing initiative, myBlue, on February 21, 2019, aimed at strengthening the relationship between police officers and residents as well as further humanizes the services provided by the Bayside Police Department; and

WHEREAS, the commitment of the Village of Bayside and the Bayside Police Department to build positive community relationships and trust through integrity, communication, and mutual understanding with the public is more important than ever.

NOW THEREFORE, BE IT RESOLVED, that the Village commits to

- being proactive participants in the healing of our community, our region, and our country;
- identifying and ending any destructive bias or prejudice;
- denouncing hatred and oppression;
- healing, reconcile and strengthening the trust between all people;
- encouraging and enhancing participation and representation of all of our community as we move the Village forward.

BE IT FURTHER RESOLVED that the Village will work tirelessly to:

- promote equity and inclusivity;
- engage our community by including a diverse range of input, experiences, and stories;
- review current practices, policies and adopt best practices;
- be a model community for partnerships between all racial and ethnic groups.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this eighteenth day of June, 2020.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Attest

Lynn A. Galyardt, Administrative Services
Director

Bayside Community Profile

Census Highlights and Comparisons

Seven neighboring communities (Brown Deer, Fox Point, Glendale, Mequon, River Hills, Shorewood, and Whitefish Bay) along with Milwaukee County and the State of Wisconsin were chosen for profile and trend comparisons with Bayside. The chart below shows highlights from the 2000 Census.

	State of Wisconsin	Milw. County	Bayside	Brown Deer	Fox Point	Glendale	Mequon	River Hills	Shorewood	Whitefish Bay
Population	5,363,675	940,164	4,518	12,170	7,012	13,367	21,823	1,631	13,763	14,163
▪ White	88.9%	65.6%	94.4%	82.0%	95.6%	86.8%	94.2%	85.7%	91.4%	95.1%
▪ Black	5.7%	24.6%	2.8%	12.5%	1.2%	8.1%	2.3%	4.9%	2.4%	1.0%
▪ Asian	1.7%	2.6%	1.8%	2.6%	2.1%	3.0%	2.4%	7.5%	3.2%	2.6%
▪ Hispanic	3.6%	8.8%	1.7%	2.1%	1.1%	1.8%	1.2%	2.1%	2.5%	1.6%
Population by Age										
▪ 0- 4 years	6.4%	7.1%	5%	4.7%	5.9%	4.3%	5.5%	3.4%	4.9%	7.9%
▪ 5-19 years*	22.2%	22.3%	20.0%	16.9%	21.1%	16.7%	24.5%	23.0%	17.8%	23.0%
▪ 20-24 years*	6.7%	7.4%	2.1%	5.0%	3.1%	3.7%	2.3%	2.9%	6.7%	2.1%
▪ 25-44 years	29.5%	30.3%	20.0%	28.1%	23.0%	24.2%	22.9%	18.8%	31.8%	30.0%
▪ 45-64 years	22.2%	20.0%	32.1%	26.6%	27.0%	26.4%	31.2%	37.0%	24.3%	25.0%
▪ 65-74 years	6.6%	6.4%	10.4%	9.8%	9.7%	10.5%	7.8%	9.3%	7.0%	6.0%
▪ 75 and over	6.5%	6.6%	10.3%	8.7%	10.4%	14.2%	5.8%	5.5%	7.5%	5.9%
Median Age	36.0	33.7	46.5	42.2	43.5	45.6	42.5	45.7	37.8	38.2
Households & Families	2,084,544	377,729	1,769	5,134	2,825	5,772	7,861	590	6,539	5,457
▪ Family Households	66.5%	59.6%	75.0%	63.3%	70.4%	60.9%	81.5%	83.7%	50.9%	73.6%
▪ Married Couple Families	53.2%	39.0%	67.3%	52.8%	62.4%	50.0%	74.8%	77.8%	40.8%	64.7%
▪ Non-Family Households	33.5%	40.4%	25.0%	36.7%	29.6%	39.1%	18.5%	16.3%	49.1%	26.4%
Average Household Size	2.50	2.43	2.46	2.27	2.39	2.20	2.75	2.76	2.08	2.59
Owner-occupied Housing Unit	68.4%	52.6%	85.5%	71.2%	85.3%	73.1%	91.3%	94.2%	47.6%	84.6%
Median Home Price	\$112,200	\$103,200	\$229,400	\$118,700	\$206,600	\$142,600	\$250,400	\$491,000	\$174,400	\$194,900
Median Rent	\$ 540	\$ 555	\$ 882	\$ 713	\$ 947	\$ 775	\$ 931	\$ 950	\$626	\$ 752
Median Income by Category										
▪ Household	\$43,791	\$ 38,100	\$88,892	\$50,847	\$80,572	\$ 55,306	\$ 90,733	\$161,292	\$47,224	\$80,755
▪ Family	\$52,911	\$ 47,175	\$104,771	\$60,335	\$94,348	\$ 68,429	\$101,793	\$181,443	\$67,589	\$95,744
▪ Per capita	\$21,271	\$ 19,939	\$49,357	\$25,628	\$48,469	\$ 30,328	\$ 48,333	\$94,479	\$32,950	\$39,609

Source: United States Census 2000

* Census categories vary slightly: 5-19 and 20-24 in 1990; 5 to 20 and 21 to 24 in 2000

Data are from year 2000 and may not accurately reflect current data

Bayside Community Profile

Population

The northern suburban communities have experienced both population increase and decrease depending on where growth and development is suitable. Bayside has experienced minor (-8.93) population decline since 1990. This is consistent with our closest neighbors in Glendale (-8.57) and Fox Point (- 6.87). Without including Mequon and River Hills, other northern suburban communities experienced population decline consistent with Milwaukee County (-4.61) since 1990. In total, Wisconsin experienced significant growth of 25.77 % since 1970.

<u>Municipality</u>	<u>1970</u>	<u>1980</u>	<u>1990</u>	<u>2000</u>	<u>2005</u>	<u>1970-2005 Change %</u>	<u>1990-2005 Change%</u>
Wisconsin	4,417,821	4,705,642	4,891,769	5,363,675	5,556,506	25.77%	13.59%
Milwaukee County	1,054,249	964,988	959,275	940,164	915,097	-13.2%	-4.61%
Bayside	4,338	4,612	4,681	4,518	4,263	-1.73%	-8.93%
Brown Deer	12,582	12,921	12,236	12,170	11,611	-3.3%	-5.1%
Fox Point	7,939	7,649	7,238	7,012	6,741	-15.09%	-6.87%
Glendale	13,426	13,882	14,088	13,367	12,880	-4.07%	-8.57%
Mequon	12,150	16,193	18,885	21,823	23,820	96.05%	26.13%
River Hills	1,561	1,642	1,612	1,631	1,630	4.42%	1.12%
Shorewood	15,576	14,327	14,116	13,763	13,192	-15.30%	-6.55%
Whitefish Bay	17,402	14,930	14,272	14,163	13,508	-22.38%	-5.35%

Median Age

The median age in Bayside is 46.5. This is the highest among the North Shore communities and is ten years more than the median age for the State. Glendale (45.6) and River Hills (45.7) are the most comparable to Bayside in median age.

<u>Municipality</u>	<u>Median Age</u>
Milwaukee County	33.7
Wisconsin	36.0
Bayside	46.5
Brown Deer	42.2
Glendale	45.6
Fox Point	43.5
Mequon	42.5
River Hills	45.7
Shorewood	37.8
Whitefish Bay	38.2

Income

Median per capita, family, and household incomes show that Bayside and other northern suburban communities have higher than average income and lower than average numbers of residents in poverty compared to Wisconsin and the Milwaukee County. Bayside is third on this list for household income behind Mequon and River Hills. On the per capita income measurement, our Village is behind only River Hills.

Bayside Community Profile

Governmental Unit	Median Household Income(\$)	Median Family Income(\$)	Median Per Capita Income(\$)	Percent Poverty All	Percent Poverty < 18	Percent Poverty > 65	Percent Poverty Families
Wisconsin	43,791	52,911	21,271	8.7	10.8	7.4	5.6
Milwaukee Cty.	38,100	47,175	19,939	15.3	23.3	8.5	11.7
Bayside	88,892	104,771	49,357	2.9	3.9	0.7	3.0
Brown Deer	50,847	60,335	25,628	3.6	3.1	3.0	2.4
Fox Point	80,572	94,348	48,469	2.8	4.1	3.8	1.8
Glendale	55,306	68,429	30,328	4.0	3.2	6.3	2.6
Mequon	90,733	101,793	48,333	1.7	1.2	2.7	1.3
River Hills	161,292	181,443	94,479	1.7	1.3	1.3	0.4
Shorewood	47,224	67,589	32,950	6.7	3.5	7.5	3.8
Whitefish Bay	80,755	95,744	39,609	3.2	3.2	4.7	2.4

Bayside has a very stable senior community as shown by only 0.7% of those above age sixty-five living below the poverty line. In total percent of individuals living below the poverty line, Bayside is behind River Hills, Mequon, and Fox Point. Our Village also has an exceedingly lower number of individuals eighteen years of age or less in poverty (3.9%) in comparison to state and county data.

Race

When reporting their race in the 2000 Census, 94.4% of Bayside residents consider themselves white, 2.8% consider themselves black or African American and 3.5% consider themselves Asian or Hispanic.

Comparisons to neighboring communities show very similar breakdowns regarding race. Bayside, Fox Point, and Whitefish Bay all display between 94-95% white population. Similarly, these three communities range from 1-2.8% in each of the black, Asian, and Hispanic categories.

Glendale's race classification shows that 86.8% declare themselves white, 8.1% black and nearly 5% identify themselves as Asian or Hispanic. Given this race breakdown, Glendale is not entirely comparable with other northern suburban communities.

Overall, Milwaukee County reports greater racial diversity as 24.6% consider themselves black or African American, 8.8% declare themselves Hispanic, and 2.6% identify themselves as Asian.

Households, Home Ownership and Rent

The majority of people in Wisconsin (68.4%) live in owner-occupied housing units. Bayside's home ownership rate is higher at 85.5% but lower than in River Hills (94.2%), and Mequon (91.3%). Milwaukee's rate of home ownership is significantly lower at 52.6%.

The median value of a home is highest in River Hills (\$491,000) and lowest in Brown Deer (118,700). Wisconsin's median home value is \$112,200. Bayside's median home value is higher at \$229,400 followed by Fox Point (\$206,600), Whitefish Bay (\$194,900), Glendale (\$142,600) and Shorewood (\$174,400).

For those living in renter-occupied housing units, Bayside renters pay a higher median gross rent (\$882/mo.) compared to those in Whitefish Bay (\$752/mo.), Shorewood (\$626/mo.), and Brown Deer (\$713/mo.) River Hills and Mequon are substantially higher at \$950/month and \$931/month, respectively. Bayside's median gross rent was noticeably higher than Wisconsin (\$540/mo.) and Milwaukee County (\$555/mo.).

Bayside Then and Now.... 2000 vs. 2010 Census Comparison

Executive Summary

Bayside's demographic composition has remained relatively static over the past 10 years. As the 2000 and 2010 Census figures indicate, the most significant demographic shifts are the slight aging of the village population, increased racial diversification, an increase in Non-Family Households, and the slight reduction in total population.

	Bayside 2000	Bayside 2010
Population	4518	4389
<i>White</i>	4265	3981
<i>Black</i>	127	145
<i>Asian</i>	81	79
<i>Hispanic</i>	77	123
0- 4 years	226	215
5-19 years	904	873
20-24 years	95	101
25-44 years	904	812
45-64 years	1450	1475
65-74 years	470	452
75 and over	465	465
Median Age	46.5	48
Households & Families	1769	1831
<i>Family Households</i>	1327	1282
<i>Married Couple Families</i>	1191	1143
<i>Non-Family Households</i>	442	549
Avg. Household Size	2.46	2.38
Owner Occupied Housing	1513	1492

NLC NATIONAL
LEAGUE
OF CITIES

REAL RACE, EQUITY AND LEADERSHIP



Municipal Action Guide

Responding to Racial Tension in Your City

With support from:

**WELLS
FARGO**

About the National League of Cities

The National League of Cities (NLC) is the nation's leading advocacy organization devoted to strengthening and promoting cities as centers of opportunity, leadership and governance. Through its membership and partnerships with state municipal leagues, NLC serves as a resource and advocate for more than 19,000 cities, towns and villages and more than 218 million Americans. Learn more at www.nlc.org.

About Race, Equity And Leadership (REAL)

In the wake of the 2014 unrest in Ferguson, Missouri, NLC created REAL to strengthen local leaders' knowledge and capacity to eliminate racial disparities, heal racial divisions and build more equitable communities. REAL does this through several intervention channels and support systems and with the understanding that local government leaders may not know where or how to start, offering tools and resources designed to help local elected leaders build safe places where people from all racial, ethnic and cultural backgrounds thrive socially, economically, academically and physically.

Vision:

A nation in which every local official is equipped to effectively lead and serve an inclusive, thriving and healthy community. Inclusive, Thriving and Healthy Communities are safe places where people from all racial, ethnic and cultural backgrounds thrive socially, economically, academically and physically.

Mission:

To strengthen local elected officials' knowledge and capacity to eliminate racial disparities, heal racial divisions, and build more equitable communities.

About the Authors

Rita Soler Ossolinski is the REAL program director, Ariel Guerrero was a manager of REAL tactical support and outreach, and Leon T. Andrews Jr. is the REAL director.

Acknowledgements

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Introduction

If you are picking up this document in a moment of crisis, we recognize that you are moving and acting with a sense of urgency. The National League of Cities (NLC) created this document to support you in this very moment.

NLC interviewed several current and former municipal leaders who have been through similar moments of crisis with racial tension. This document provides important contextual and tactical information to support your municipality's efforts to respond effectively. It includes:

- **Definition of common values** — Five common values need to be embedded in all actions in response to racial tension.
- **Insight** — Lessons learned, tactics, and such additional considerations can provide direction and suggest actions municipalities can take in real time.
- **Context** — Historical context that will help leadership get a more robust understanding of the situation at hand, and how the event may uncover deep rooted issues that the municipality can address.
- **Checklists** — Practical checklists ensure that you have some of the more critical components in place to respond:
 1. Direction to leadership in the immediate response to the crisis.
 2. Guidance on crisis communications protocol.
 3. Guidance on stakeholder identification and engagement.
 4. Guidance on how to continue the work of advancing racial equity post-incident.

We urge you to take time to review this document in its entirety. An effective response is more than simply responding to the incident but responding to the trauma and tension that exists as part of this incident.

Prepare to Address Racial Tension

Account for Implicit and Explicit Bias

Humans cannot escape from bias. However, we can control how much we let bias influence our actions. We must explore both the implicit and explicit biases that inform our actions. The Kirwan Institute defines implicit bias as¹:

The biases we harbor in our subconscious cause us to have feelings and attitudes about other people based on characteristics such as race, ethnicity, age, and appearance. Biases inform a segregated reality that limits relationship building and interactions across races. Explicit bias as defined by the Perception Institute refers to the attitudes and beliefs we have about a person, group, or thing on a conscious level.² Individuals and/or groups are aware of the particular bias. It is critical that leadership and those involved in the team responding to the incident be aware of their own biases which can inform how one talks about an issue, the language used, and how the municipality interacts with the community. Being

aware of and actively working through biases will support the community in how it responds to an incident or crisis sparked by racial tension.

Embed Common Values in Local Response to Racial Tension

As you prepare to address racial tensions in your community it is critical to approach them head on. In NLC's conversations with several municipal leaders who experienced these situations firsthand, five common values stand out: empathy, transparency, authenticity, partnership and collaboration, and consistency. Municipal leaders are encouraged to embed these values in their municipality's response to crisis. Below we review the five values and provide examples of how these can reflect in your response. It is important to note that leadership sets the tone, but these values should be carried by everyone in the municipality who has any role in the response.



Also known as implicit social cognition, implicit bias refers to the attitudes or stereotypes that affect our understanding, actions, and decisions in an unconscious manner. These biases, which encompass both favorable and unfavorable assessments, are activated involuntarily and without an individual's awareness or intentional control. Residing deep in the subconscious, these biases are different from known biases that individuals may choose to conceal for the purposes of social and/or political correctness.

Empathy

“I was given direction not to answer questions during a community forum and that was the wrong advice. It is critical to respond to the community during this time with empathy and a shared priority.”

— City Mayor

Municipal leadership and those responding to these crisis moments of racial tension navigate a very difficult and emotionally charged situation. In these moments the community is looking for answers and wants to be heard. Leading with empathy, the capacity to understand or feel what another person is experiencing within their frame of reference, the capacity to place yourself in another’s position, is critical in a time like this. When communicating in public forums, to the family/victim(s), and specific communities, the ability to demonstrate empathy in how you lead and respond can directly impact the response of the community.

Things to consider:

- Recognize the pain that a family and/or community may be experiencing.
- Express the shared urgency by the city to resolve fairly and reassure the community that the current situation is a priority.
- Acknowledge the different lived experiences that create racial tension.
- If you are unable to answer questions due to an ongoing investigation or because you do not know the answer, acknowledge the community’s desire to get the information, and provide whatever information you can provide. For example, if there is an ongoing investigation, explain that you cannot provide any information that would jeopardize that investigation, but give a broad overview of the way in which the matter will proceed.

Transparency

“Our city decided immediately that any investigation to be conducted would be through an independent investigative body to preserve transparency and fairness of the process.”

— City Mayor

It is important to understand the historical context of systemic racism in order to recognize the fractured relationships between communities of color and a government. The history provides context for the mistrust that exists between the two. Municipal leaders have an opportunity to rebuild the broken trust between communities and local government by being transparent with the family/victim(s) and community throughout the process. Providing regular and transparent updates to all stakeholders can demonstrate to all that the municipality is committed to a transparent process. An independent investigator is just one example of how to lead with transparency. Managing expectations goes hand-in-hand with the value of transparency. Municipal leadership can be forthright with information on processes to ensure that the community is fully aware of what to expect. It is critical that the community understand what type of information you will release to various stakeholders and when you will release it.

Things to consider:

- Utilize an independent investigation to preserve transparency and reduce any perception of municipal partiality.
- Provide frequent updates to all relevant stakeholders. If there is not any significant information to share, simply communicate that there is nothing new to share.
- Share information upon request as long as it does not interfere with any ongoing investigation.
- Consult with legal counsel on legal requirements and liability issues.

Authenticity

“From the beginning, the family and the community knew that I was invested in this. They knew that I was authentic in my words and actions as we went through this process. This helped with any racial tension in our municipality.”

– City Attorney

In addition to one who is empathetic and transparent, the community is looking for authentic leadership. When the municipality expresses shared urgency demonstrated through transparent actions, the family/victim(s) and community will be looking for authenticity within leadership for reassurance. Words and actions must align. It is important to understand that these will be measured against your record and of those lived experiences of the community. Recognizing that these might not always align, authentic leadership demonstrates clear responsiveness to constituents. It will be important to have community leaders and other stakeholders by your side through this process. They will validate your authenticity within the community and during public forums.

Things to consider:

- Meet people where they are and lean on your community partners if you need to ask for something. It is essential to develop these relationships with community partners before a crisis occurs.
- Determine who the community partners are; identify individuals who can assure the community of your sincerity and authenticity in addressing the issues at hand. Be sure to identify local leaders in neighborhoods who may not hold high profile positions, but who have earned respect in their communities.

Partnership and Collaboration

“A city isn’t going to be able to establish fruitful relationships on the spot in a moment of crisis. It’s the relationships I established prior to any incident that were critical in helping me to respond to the situation at hand and ability to truly work with the community.”

– City Mayor

Active partnerships and intentional collaboration must appear across all areas of a city’s response. The community needs to see, know, and feel that the municipality is committed to working with the community to find the right resolution. These incidents are deeply rooted in history and lived experience that cannot be addressed in a short timeframe. Incidents of racial crisis require intentional and sustained efforts to find solutions and actions now while also keeping a long-term vision in mind. Municipalities, as conveners, should explore ways to make space for collaborative efforts to find solutions and actively listen to the various communities’ feedback, insight, and suggestions. Municipalities must be willing to engage in active listening. This will allow information from all stakeholders to surface, and will inform needed changes in policies, practices, and procedures that may be contributing to the existing racial tension. Working in partnership and collaboration with the community will help to build a municipality’s credibility in addressing the issues at hand.

Things to Consider:

- Municipality takes the lead in creating space for community input.
- Create authentic opportunities to stand in the decision making.
- Provide ways to facilitate the exchange of ideas and feedback.
- Partner with community leaders to identify the community needs.



150th Anniversary Of South Carolina's Secession Marked In Charleston

- Identify ways to collaborate at the community level using trauma informed practices.
- At listening sessions, be prepared for anger and emotion; recognize that part of your role as a leader is to hear the community where they are in that moment and respond effectively.

Consistency

“City leaders have the opportunity to set the tone for how the community responds in times of racial tension. By being consistent, the community can find a way to trust leadership is doing everything they can to do the right thing.”

– City Mayor

The final value, consistency, affirms the previous four. In embracing empathy, transparency, partnership and collaboration, and authenticity on a consistent basis before and during a crisis, a solid foundation is established for navigating these crisis moments of racial tension.

Consistency is measured by the community in the following ways:

- How municipal leadership shows up to public forums
- Frequency of communication
- Inclusive messages that reach all community residents
- Actions taken

When leadership consistently expresses empathy, shares information, partners and collaborates with the community, and is authentically engaged in the situation, it signals acknowledgement of the severity of the tension. Consistent response from city leaders affirms the government’s commitment to logic, accuracy, and fairness. This will help operationalize a sensitive response to the situation and demonstrates government’s commitment to being present and to working toward resolution and repair.

Things to consider:

- Establish clear roles for your municipality’s staff response team.
- Ensure consistency and continuity in response.
- Articulate expectations and guidelines for clear messaging across the team.
- Establish consistent channels of communicating with various stakeholders.

Understand Historical Impacts of Systemic Racism

A key component to dealing with racial tension in your municipality is acknowledging the trauma and pain those have experienced from long-standing issues including poor police-community relations, poverty, lack of educational opportunity, economic immobility, racial tension and inequity. As part of the work NLC is committed to, racial healing and transformation sets up the process of advancing racial equity. This moment requires the whole municipality—elected/appointed leadership, staff across all levels, and the community—to come together to determine a resolution.

Racial tension is not born solely from crisis-level events in Baltimore, Minneapolis, Ferguson and other areas. These events surface long-standing issues that created racial tension. Our country's historical interaction with communities of color through government policy and practice create a fractured and tense relationship. It is critical to understand this historical context in how and why communities of color respond to these incidents. Racial equity requires understanding of justice and fairness. Historically, it is a lack of justice and fairness for communities of color that serves as the foundation for understanding and responding to the racial tension in your city.

Our country operates in a racialized system that is fundamentally grounded in white supremacy, a descriptive term capturing an all-encompassing centrality and assumed superiority of people defined and perceived as white in the context of overarching political, economic, and social system of domination.³ Our systems have intentionally been built to the advantage of white people over people of color through the development and implementation of policy, practices, and procedures. Racial tension has always been present in our country. It is incumbent on

leadership within municipalities to understand and embed this understanding within responses to moments of crisis and racial tension. This Lessons Learned document will provide historical context, knowledge acquired from examples across the country, and practical steps your municipality can take to address racial tension.

We highlight four examples of federal policies that have been implemented alongside local municipal government through policy, practice and procedure. Each of these examples shows how structural racism manifests into real lived experience. It is critical to note in explicitly calling out race within racial tensions, that these systems have been operated primarily by white people. This dynamic is critical to underscore and understand the deep-seeded roots of racial tension between government and communities of color. This is not to assign blame, but to call out how government programs contribute to existing fractured racialized relationships. Each example illustrates how a policy, practice or procedure did not create equitable, fair, and just conditions for communities of color. These examples are violent in nature and in practice. This violence inflicted upon communities of color has created deep seeded trauma and a level of tension between government and communities of color.

Housing: Redlining

Redlining was an overt practice of denying mortgages based upon race and ethnicity, a policy explicitly practiced by the Federal Housing Administration (FHA) when determining neighborhoods for approved mortgages. Redlining limited financial services to neighborhoods based on racial or ethnic composition without regard to residents' qualifications or creditworthiness. The term



“redlining” refers to the practice of using a red line on a map to delineate the area where financial institutions would not invest. Complicit in redlining, local government used federal guidelines to complete “area descriptions” and rate neighborhoods as best (green), still desirable (blue), definitely declining (yellow), or hazardous (red).

The FHA allowed personal and agency bias favoring all white suburban subdivisions to affect the kinds of loans it guaranteed, as applicants in these subdivisions were generally considered “better” credit risks. According to James Loewen in his 2006 book *Sundown Towns*, FHA publications implied that different races should not share neighborhoods, and repeatedly listed neighborhood characteristics like “inharmonious racial or nationality groups” alongside such noxious disseminates as “smoke, odors, and fog.” One example of the harm done by the FHA is as follows:

“In the late 1930s as Detroit grew outward, white families began to settle near a black enclave adjacent to Eight Mile Road. By 1940, the blacks were surrounded and neither they nor the whites could get FHA insurance due to the proximity of an “inharmonious” racial group. So in 1941, an enterprising white developer built a concrete wall between the white and black areas. The FHA appraisers then took another look and approved mortgages on the white properties.”⁴

Between 1934 and 1962, the federal government underwrote \$120 billion in new housing. Less than 2% went to non-whites.

The legacy of redlining laid foundation for the racial wealth gap since most Americans build wealth through homeownership. People of color were systematically denied loans and forced into devalued properties. The government essentially subsidized intergenerational wealth building opportunities for white families, denying black families and people of color the opportunity. Homes in predominantly white communities grew in value faster allowing future generations in predominantly white communities to accumulate wealth more quickly. This left people of color living in neighborhoods with fewer resources, less investment, and fewer opportunities to build wealth. The cumulative impact of the legacy of redlining means that today “the median white family has 41 times more wealth than the median African-American family and 22 times more wealth than the median Latino family.” Similarly, “the proportion of black families with zero or negative wealth rose by 8.5 percent to 37 percent between 1983 and 2016. Native-American median household income is similar to that of black households. Nearly 34 percent of Native-American children live in poverty in contrast to 10 percent of white children.”⁵

Transportation: National Interstate and Defense Act of 1956

The National Interstate and Defense Highways Act of 1956 authorized the construction of a 41,000-mile network of interstate highways that would span the country. It allocated \$26 billion of federal dollars to fund this bill. The new interstate highways were controlled-access expressways with no at-grade crossings—that is,

they had overpasses and underpasses instead of intersections. This national system ultimately included over 46,000 miles of limited access highway and was the largest and most expensive public works project ever undertaken. The construction process was greatly expedited by using standardized designs and accelerating condemnation of properties along the interstate right of way as these interstate highways connected the largest cities. This resulted in bypassing instead of encompassing access to smaller towns.⁶

Highway promoters and builders envisioned the new interstate expressways as a means of clearing slum housing and blighted urban areas. These plans date back to the late 1930s, but they were not fully implemented until the late 1950s and 1960s. Massive amounts of urban housing were destroyed in the process of building the urban sections of the interstate system. By the 1960s, federal highway construction was demolishing 37,000 urban housing units each year; urban renewal and redevelopment programs were destroying an equal number of mostly low-income housing units annually.

A 1965 report by the U.S. House Committee on Public Works asserted that the amount of disruption was significant. Planning scholar Alan A. Altshuler noted that by the mid-1960s, when interstate construction was well underway, it was generally believed that the new highway system would “displace a million people from their homes before it [was] completed.” A large proportion of those dislocated were blacks, and in most cities the expressways were routinely routed through their neighborhoods. Urban expressways tore through long-established inner-city residential communities in their drive toward the core of cities, destroying low-income housing on a vast and unprecedented scale. Huge expressway interchanges, cloverleaves, and access ramps created enormous areas of dead and useless space in the central cities. **A general pattern emerged, promoted by highway officials and private agencies, of using highway construction**

to eliminate blighted neighborhoods and redevelop valuable inner-city land. The victims of highway building tended to be overwhelmingly poor and black.⁷

Economic Development: Urban Renewal

Urban Renewal was a comprehensive scheme to redress a complex series of urban problems, including unsanitary, deficient, or obsolete housing; inadequate transportation, sanitation, and other services and facilities; haphazard land use; traffic congestion; and the sociological correlates of urban decay, such as crime. Early efforts usually focused on housing reform and sanitary and public-health measures, followed by growing emphasis on slum clearance and the relocation of population and industry from congested areas to less-crowded sites. The Committee on Blighted Areas and Slums, a group formed out of President Hoovers Conference on Home Building and Home Ownership in 1932, held the approach of wholesale demolition of existing structures was legal since “the elimination of slums is a public purpose,” and expressed its confidence “that a large portion of the group displaced by slum clearance will be able to find suitable accommodations elsewhere.”⁸ The majority of those displaced were disproportionately communities of color, primarily black.

Those displaced from Urban Renewal received constitutionally mandated “just-compensation.” This measure of compensation covered only the fair market value of the taken property and omitted compensation for a variety of incidental losses such as moving expenses, loss of favorable financing, and notably, business losses such as loss of business goodwill. The majority (approximately 90%) of homes destroyed during urban renewal were never rebuilt.

Between 1956 and 1972, urban renewal and urban freeway construction displaced about 3.8 million residents from their homes and was increasingly referred to by critics as “Negro removal” due to its focus on black neighborhoods.⁹

Crime: Violent Crime Control and Law Enforcement Act of 1994

The Violent Crime Control and Law Enforcement Act of 1994, also known as the crime bill, provided resources through the COPS program for 100,000 new police officers, \$9.7 billion in funding for prisons, and \$6.1 billion in funding for prevention programs designed with significant input from experienced police officers. Mass incarceration of people of color and low-income people began in the 1970s. It then accelerated with the passage of the 1984 Sentencing Reform Act to lengthen prison terms and abolish the federal parole system, and the 1986 Anti-Drug Abuse Act to establish mandatory minimum sentences for specific amounts of cocaine and set a lower sentencing threshold for smaller quantities of crack cocaine than the pure powder itself. However, the 1994 crime bill embraced implicit biases embedded in the public conversation about crime to create new policy levers that significantly increased the disproportionate policing, arrest, and incarceration of people of color. The nation's combined federal and state prison population rose to its peak of 1.6 million in 2009.¹⁰ In 1994, black men were roughly 6.8 times more likely than white men to be incarcerated in federal and state prisons.¹¹

These three federal laws contributed to disproportionate incarceration through several components including the development of federal mandatory minimum sentences that institutionalized existing racial bias and the development of a federal “three strikes and you’re out” provision. Among the most pernicious aspects of the 1994 crime bill was its influence on states to increase their prison rolls by setting a precedent for state level “three strikes” laws.

The 1994 law also increased prison funding tied to state laws requiring people to serve 85% of their sentences regardless of behavior. The impact on the development of state tough-on-crime laws included a proliferation of state laws in the 1990s that eliminated parole, removed judicial discretion in sentencing, and enacted mandatory minimums as measures to attract bonus dollars from the federal government. While these measures did little to decrease crime, they played a major role in the upward spiral of disproportionate incarceration of people of color and of low-income. Today, more than 60% of the people in prison are people of color. Black men are still six times more likely to be incarcerated than white men and Latino men are 2.7 times more likely.¹²



Municipal Voices from the Field: Tactics for Responding to Racial Tension

Local municipal leaders who have experienced moments of racial tension shared several lessons learned that other municipalities can benefit from. These lessons provide guidance for local municipalities that are either currently experiencing racial tension or that want to prepare their municipality in the event of an incident that surfaces racial tension. These moments of crisis in a municipality will require that the municipality have some of the most difficult conversations. The result can be a focus on policy, practice, and procedure in relation to race and how communities of color are served. NLC found that the lessons learned from local municipal leaders fit into three areas:

- 1. Stakeholder and Community Engagement**
- 2. Communication**
- 3. Responsiveness**

In each area, the five common values (empathy, transparency, authenticity, partnership and collaboration, and consistency) are essential elements of the municipality's learning process.

Following this section, a checklist is provided to ensure that your municipality is considering some of the most crucial components of an effective local response to racial tension. These points are lessons critical to strategies and tactics that municipalities can consider taking to establish and maintain critical relationships to navigate the existing racial tension.

1. Stakeholder and Community Engagement

At the outset, it will be important to identify and define the various communities within your municipality, beyond just race and ethnicity,

i.e. military, religious, etc. Determine who should be at the table to ensure that a broad range of knowledge and skills are available to comprehensively address all aspects of the incident. Developing and investing in the critical relationships with community residents and leaders is key. Ideally these relationships are established prior to any incident. These individuals will serve as trusted lines of communication and information.

Tactics:

- Municipal leaders and anyone involved in response efforts should identify several trusted community stakeholders they can engage to help coordinate the engagement between the local government and the community.
- Engage key individuals within communities who can organize and coordinate townhalls and community conversations; this may include leaders in neighborhoods as well as leaders from established organizations or advocacy groups.
- Keep all stakeholders informed of ongoing information gathering efforts.
- Appoint stakeholders to serve as ambassadors for the municipality within different communities.
- Provide resources and make appropriate accommodations to maximize community engagement (i.e. childcare, evening meetings, public transportation, locations accessible for people with disabilities, parking accessible locations, provision of sign interpreters for people with hearing impairments, etc.).

2. Communication

Municipal governments are uniquely positioned to build bridges of trust in communities of color in the face of tragic events that are the result of racial tension. How local governments communicate and engage communities during this time is vital to set the foundation for advancing racial equity. It is critical to have dedicated lines of communication specific to each stakeholder and to provide a medium for individuals to express themselves. Open and direct lines of communication between the family/victim(s) and municipal leadership is critical.

Overcommunicating during a crisis is a positive strategy. Providing information to the community on a consistent basis signals that the municipality is dedicated to transparency. The level of consistency with information dissemination is a sign that the municipality made the situation a shared priority with the community.

Tactics:

- Consult with legal counsel early to determine how the municipality will handle any legal proceedings and dissemination of information.
- Establish protocol for city handling of any internal, external, or independent investigations.
- Create a dedicated line of communication with the various stakeholders of the community.
- Provide guidelines to the press on its role in how the municipality disseminates information:
 - name and contact information of primary spokesperson for the municipality.
 - information on when, where, and how often information will be shared publicly.
- Identify the type(s) of dedicated lines that the municipality will create. (i.e. a website or direct call line for the community).
- Determine who will manage these dedicated lines of communication.
- Engage community stakeholders so they can promote use of dedicated lines of communication.
- Establish additional communication outlets to communicate with broader community and stakeholders. (i.e. city website, city e-news tool, press conference, print and broadcast news media, community meeting(s), social media, etc.).
- Communicate to county, state, and federal officials with updates and/or requests for support as appropriate.
- Family/victim(s) become(s) the public “face” of the racial tension and they are seeking answers, so they have accurate, regular, and up-to-date information from municipal leaders:
 - Create open and direct lines of communication between municipal leadership and the family/victim(s).
 - Plan how and who will provide family/victim(s) with regular updates; assign a designated point of contact between the municipality and the family/victim(s).
 - Exercise the five values mentioned earlier (empathy, transparency, authenticity, partnership and collaboration, and consistency) to help navigate the charged atmosphere; family members can help address the tension if municipal leadership establishes the right relationship.
 - Offer to establish a direct line of communication between the municipality’s response team and the family/victim(s).
 - Assign a designated point of contact between the municipality and the family/victim(s).
 - Provide the family/victim(s) with direct access to municipal leadership (i.e. mayor).
 - Make counseling services available to family/victim(s).



3. Responsiveness

Moments of racial tension are difficult to navigate while sustaining some of the most fundamental responsibilities government has to the community at large: public safety and protection of municipal property. Incidents that lead to crisis moments of racial tension create unique governance challenges for municipal leadership. Governments have the burden of keeping communities safe, protecting public property, and serving the community at all times. Municipalities must be careful and intentional in their decisions about how to respond to the community at different stages of this process.

Police response to crowds can escalate or diffuse a situation. Ideally, municipal leadership should work closely with law enforcement agencies in advance of any incident to discuss, decide, and prepare for different scenarios. It is critical for the municipality to establish its policies on how it will respond and provide the respective training for those executing these policies, practices, and procedures effectively.

Tactics:

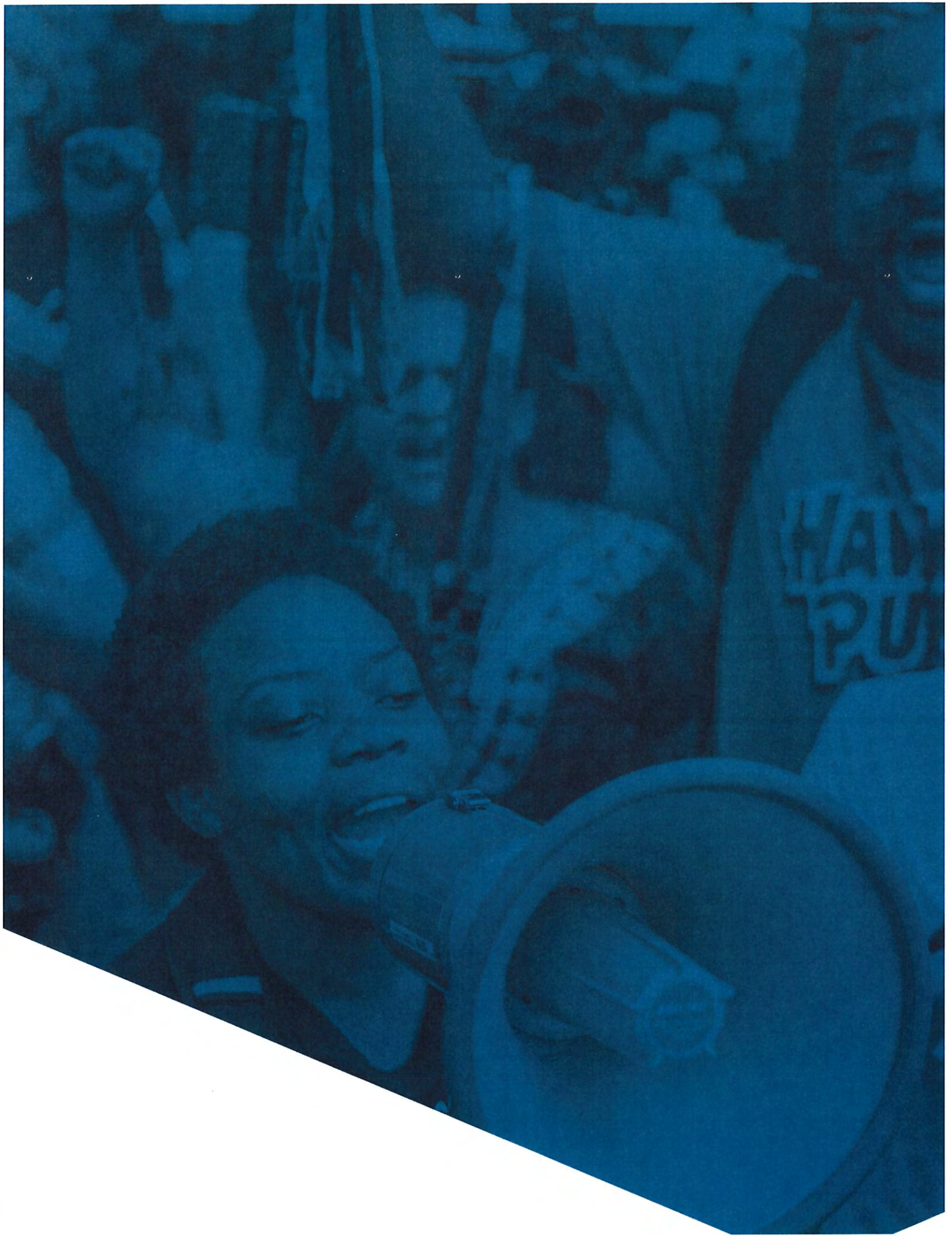
- Create a dedicated team with defined roles among city leadership and staff can help ensure a coordinated response.
- Identify and assign roles to a dedicated response team.
- Establish a clear and direct line of communication with police chief.
- Follow established policies, practices, and procedures for crowd management, handling demonstrations, and responding to protests.
- Engage professionals who are trained to facilitate conversations about racial healing.
- Engage community stakeholders in the response process when applicable to listen to community concerns and to help de-escalate situations
- Provide space for community members to engage with others in the healing process.
- Understand the optics of the municipality's response to help prevent missteps (i.e., a large presence of law enforcement in riot gear can incite confrontation rather than prevent it).



- Understand that there is an underlying historical context to racial tension. The municipality has opportunities to create space for healing.
- Leverage community conversations, public spaces, and community stakeholders as touchpoints for community healing and to address any longstanding issues.
- Ensure the constitutional right of people to gather peacefully, a core principal in crowd management.
- Strive to ensure that de-escalation is top of mind.
- Embrace racial healing as a cornerstone to the city's response.
- Strategically identify and select city staff to participate on a crisis response team.
- Develop scenarios on how best to respond to potential demonstrations.
- Establish clear expectations for how law enforcement will respond to various types of escalation during demonstrations.
- Develop training for law enforcement and municipal staff to prepare them for response to moments of racial tension; adequate training for law enforcement and other dedicated responders engaged in managing these tense situations can improve outcomes (i.e., de-escalation tactics).
- Establish the policies, practices, procedures and training for de-escalation (i.e., identify and review de-escalation protocols).
- Work with organizations that can train religious leaders and other community members to help keep demonstrations safe.

Additional considerations for advance planning:

- Develop a proactive plan on how the municipality will respond in the event an incident occurs to can help ensure that the response is coordinated.





Racial Tension: Looking Forward

No city wants to be confronted with a disaster—natural or human. Human disasters that spark racial tension are even more difficult to navigate. As your municipality works through the current incident, record feedback from family/victim(s), community leaders, and the community at-large. Local leaders must recognize that this work requires being comfortable being uncomfortable. This moment of racial tension is an opportunity for cities to use all the community engagement work to create stronger, more equitable outcomes for all who live in your municipality.

Governing for racial equity is continuing the uncomfortable conversations internally and with the community to identify where adjustments can be made within policies, practices, and procedures to prevent future incidents from occurring. Municipalities must recognize that the work continues once you have “moved past” an individual incident.

As long as racial inequities persist, the possibility of incidents sparked by racial tension may surface in any municipality. Be intentional about exploring the root causes of racial inequity and tension. Municipal leaders should continue the momentum and engage in constructive dialogue with the community to navigate the incident. Identifying and partnering with the community around long-term solutions will help to prevent further incidents. Governing for racial equity is the work within policies, practices, and procedures to eliminate racial disparities, heal racial divisions, and build more equitable communities for all. This is the work going forward.



Racial Tension: Checklists

Crisis Response

This list provides some of the most critical steps your municipality will want to take to respond in moments of racial tension.

- Convene all cabinet/executive level staff to ensure city leadership is briefed from outset.**
 - Elected officials, managers, department heads, and key staff must operate from the same basis of knowledge and information.
- Consult with municipal legal counsel to ascertain any issues of municipal liability.**
- Identify options for independent investigation in consultation with legal counsel.**
- Establish a clear and direct line of communication with police chief.**
 - Ensure that all facts about the incident are accurately and collectively known in real time.
 - Agree on timing of fact sharing with stakeholders and/or public.
- Identify elected leadership/staff and clearly state roles for internal response team; (i.e. spokesperson, family/victim liaison, media liaison, etc.). Set the tone:**
 - Publicly affirm commitment to the five values (*empathy, transparency, authenticity, partnership and collaboration, and consistency*).
 - Update the family/victim(s) and the public with new information as developments occur.
- Articulate a balanced message to law enforcement leadership and personnel.**
 - Provide acknowledgement and appreciation of their work but also stress the need for thorough investigation into incident.
- Prioritize outreach to family/victim(s).**
 - Designate family/victim(s) liaison.
 - Connect family/victim(s) to appropriate services.



Engage community stakeholders.

- Identify and engage a broad and diverse array of stakeholders who can bring knowledge, skills, abilities and assets to the crisis response management and post-crisis response efforts. (see Stakeholder Checklist, p. 22)
- Set up community conversations in partnership with community stakeholders to engage them in understanding and learning from the incident and to prevent future incidents.

Develop an asset map of community stakeholders. Establish direct lines of communication to:

- Family/victim(s) - Discuss appointing a liaison so family has a direct line of communication to municipal leadership. Inquire if family would like to appoint a liaison as well for channeling all communications.
- Community stakeholders - Establish a direct line of communication to the identified community stakeholders and engage them in sharing accurate updates throughout the crisis.
- Public - Establish communication platform(s) (i.e. - website, hotline) that community can access to receive information/updates.

Establish/review crowd management response policies with police chief and response team.

- Identify and review demonstration/protest polices, practices, procedures (Keep de-escalation at top of mind).
- Identify and review de-escalation protocols.

Continue to communicate updates to and any need for support from county, state, and federal officials.



Communications¹⁵

This checklist provides guidance on effective communication in the event of a critical incident in your municipality. It reinforces some of the suggestions in the Crisis Response Checklist provided on page 18 and should be used in tandem with it.

- Designate a primary spokesperson and a backup spokesperson.
- Understand your audience and who you are communicating with (Note: your key audience is always your constituents, even if you are on the national news).
- Gather information and be thoroughly briefed by relevant agency and community stakeholders before you make any written or verbal statements.
- Based on your audience, identify the appropriate communication methods and channels for disseminating information to this audience. Ensure that all audiences' language needs and access needs are considered and addressed (i.e. non-English speakers; hearing impaired; digital divide; elderly; etc.).
- Establish a regular schedule of updates to manage expectations around information-sharing; communicate the schedule transparently.



Stick to the facts and acknowledge context:

- Consider details that may be relevant beyond the single incident.
- Consider differing lived experience of impacted residents/communities. (See pp. 8-11 on Historical Impacts of Systemic Racism).
- Do not editorialize or express your personal opinion.

Do not simply say “no comment.” Provide factual responses about why you may not have an answer in the moment and be transparent to the extent legally appropriate.

Track and respond to media and community requests.

Maintain a crisis communications inventory, a running document of statements, speakers, and coverage.

Stay calm and composed even when asked tough questions.



Stakeholder

This list provides a framework for identifying and engaging a broad and diverse array of stakeholders who can bring knowledge, skills, abilities and assets to the crisis response management and post-crisis response efforts.

Every municipality is unique, and the range of stakeholders will vary. For each category below, consider:

- 1 Who is essential to the crisis response and the subsequent coordinated action and support?
- 2 Who in your community can contribute to a better response to and outcome from the crisis?

Local government

- Municipal leadership: elected officials; appointed officials; department heads; line staff

Law enforcement

- Police chief; deputies; community liaison officers

County, state, and federal government

- County health and social services
- State legislators
- Federal law enforcement (in the event of an independent investigation)

Non-profit, community-based organizations

- Local, private organizations providing social services; youth-serving organizations; cultural organizations

Neighborhood groups

- Advisory neighborhood groups; neighborhood watch groups



Religious community

- Religious leaders; ensure multidenominational representation of all religious groups in your community

Health services/mental health services/hospitals

- Private health and mental health service providers; hospital representatives (i.e. ER, crisis response personnel)

Education community

- Primary and secondary education officials
- College, university, community college representatives

Business community

- Chamber of Commerce; major employers; business owners

National organizations

- National organizations providing support to municipalities addressing issues of racial equity

Philanthropic organizations

- Regional representatives of national philanthropic groups engaged in supporting racial equity work

The Future

The following list includes things to consider as your municipality continues the work of advancing racial equity. Challenges to the municipality create opportunities for constructive community engagement, identifying and sharing priorities, and focusing on root causes and solutions. This list will help your municipality think through how to use the momentum to govern for racial equity and push for changes within policies, practices, and procedures. This short list introduces many of the guidelines articulated in more detail in the [REAL Municipal Action Guide](#).

- Develop formalized community engagement structure to continue the discussion on racial equity in policy, practice, and procedure (i.e. – task force/s, working group/s, commission/s).
- Develop, create, and implement infrastructure (in conjunction with community) to develop shared decision-making power between government and community, relative to policies, practices, and procedures.
- Document the challenges and lessons learned following this experience to codify it for reference in the future and share with peers.
- Secure additional resources to fund initiatives and/or policy, practice, procedural changes; consider partnerships with non-governmental organizations to sustain the work.
- Crisis intervention training for both municipal and community stakeholders.
- Implicit bias training for city leadership, city staff, and community stakeholders.
- Modify police officer trainings to emphasize de-escalation and alternative options to use of force.
- Explore areas of change within police department policy, practice, and procedure (i.e. – body cameras).
- Sustain ongoing community conversations on race relations, justice, and equity.
- Consider formalizing dedicated lines of community conversations (i.e. – counseling lines, website).
- Explore integration of racial healing into policy, practice, and procedure.
- Assess mental health and trauma-informed practice within law enforcement to ensure appropriate level and manner of response.
- Develop a racial equity plan.

Endnotes

- 1 <http://kirwaninstitute.osu.edu/research/understanding-implicit-bias/>
- 2 <https://perception.org/research/explicit-bias/>
- 3 DiAngelo, R. J., & Tatusian, A. (2016). White fragility. NY, NY: Public Science.
- 4 1934-1968: FHA Mortgage Insurance Requirements Utilize Redlining. (n.d.). Retrieved September, 2018, from <http://www.bostonfairhousing.org/timeline/1934-1968-FHA-Redlining.html>
- 5 <https://www.nytimes.com/2019/04/23/opinion/closing-the-racial-wealth-gap.html>
- 6 Hilke, J., & University of Vermont. (n.d.). Landscape Change Program. Retrieved from http://www.uvm.edu/landscape/learn/impact_of_interstate_system.html
- 7 <https://www.prrac.org/pdf/mohl.pdf>
- 8 http://www.columbia.edu/cu/c2arl/pdf_files/USURRP_Phase_I_Final_Report.pdf
- 9 http://www.columbia.edu/cu/c2arl/pdf_files/USURRP_Phase_I_Final_Report.pdf
- 10 <https://www.brennancenter.org/blog/complex-history-controversial-1994-crime-bill>
- 11 <https://www.bjs.gov/content/pub/pdf/cpus9701.pdf>
- 12 <https://sentencingproject.org/wp-content/uploads/2016/01/Trends-in-US-Corrections.pdf>
- 13 List adaptation resources:
 - Center for Public Issues Education; University of Florida; [Crisis Communication Checklist 2014](#)
 - International City/County Management Association; [Crisis Communications Checklist 2016](#)

NLC NATIONAL
LEAGUE
OF CITIES

REAL RACE, EQUITY AND LEADERSHIP

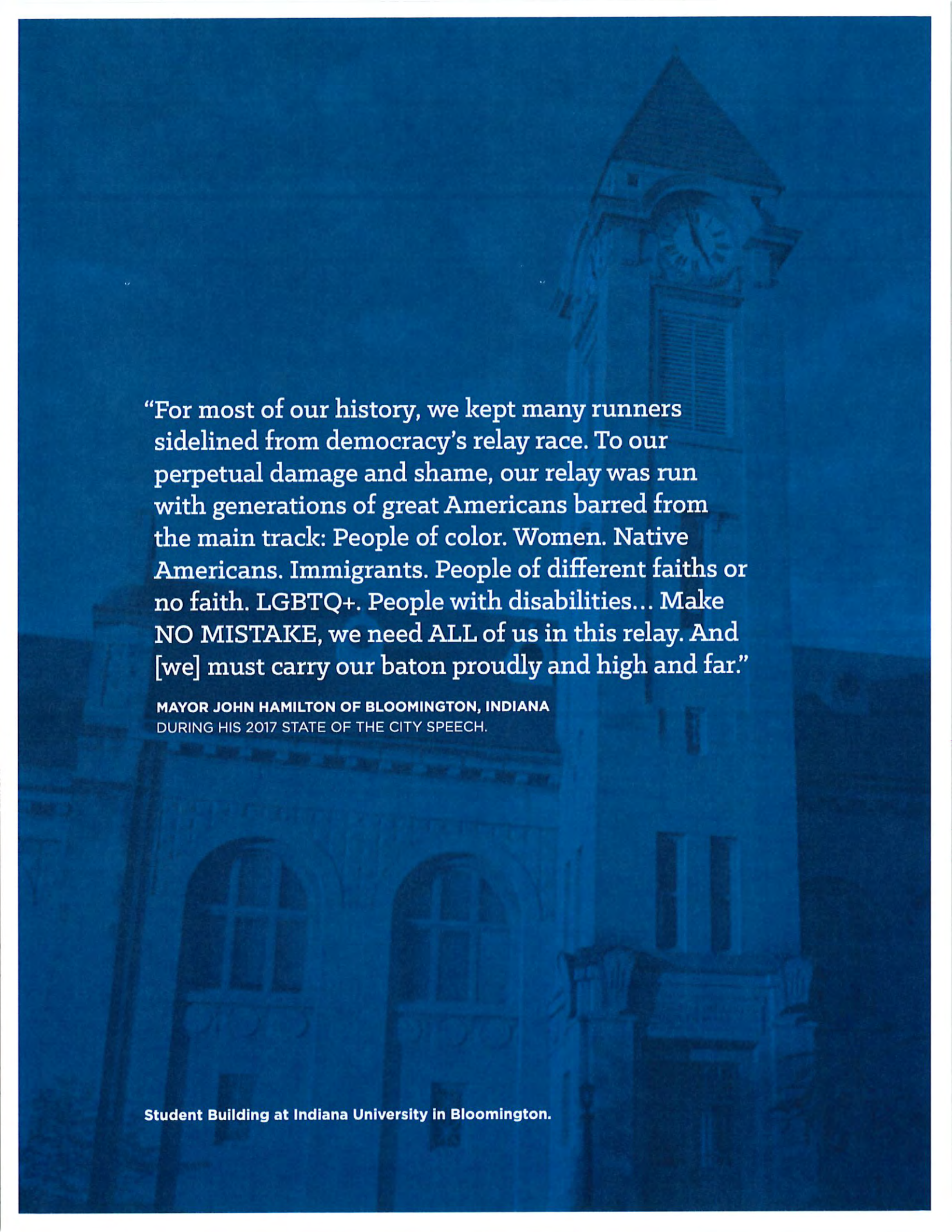
MUNICIPAL ACTION GUIDE

Advancing Racial Equity in Your City



NLC NATIONAL
LEAGUE
OF CITIES

REAL RACE, EQUITY AND LEADERSHIP



“For most of our history, we kept many runners sidelined from democracy’s relay race. To our perpetual damage and shame, our relay was run with generations of great Americans barred from the main track: People of color. Women. Native Americans. Immigrants. People of different faiths or no faith. LGBTQ+. People with disabilities... Make **NO MISTAKE**, we need **ALL** of us in this relay. And [we] must carry our baton proudly and high and far.”

MAYOR JOHN HAMILTON OF BLOOMINGTON, INDIANA
DURING HIS 2017 STATE OF THE CITY SPEECH.

Student Building at Indiana University in Bloomington.

Introduction

NLC’s Race, Equity and Leadership (REAL) initiative is dedicated to helping local leaders understand and gain the tools necessary to combat racial disparities in their communities. We’ve compiled these six steps you can follow to begin improving equity throughout your city and creating better outcomes for everyone in your community.

Definitions to Understand Racial Equity

Racial Equity — “Closing the gaps” so that race does not predict one’s success, while also improving outcomes for all.

Institutional Racism — Policies, practices and procedures that work better for white people than for people of color, often unintentionally or inadvertently.

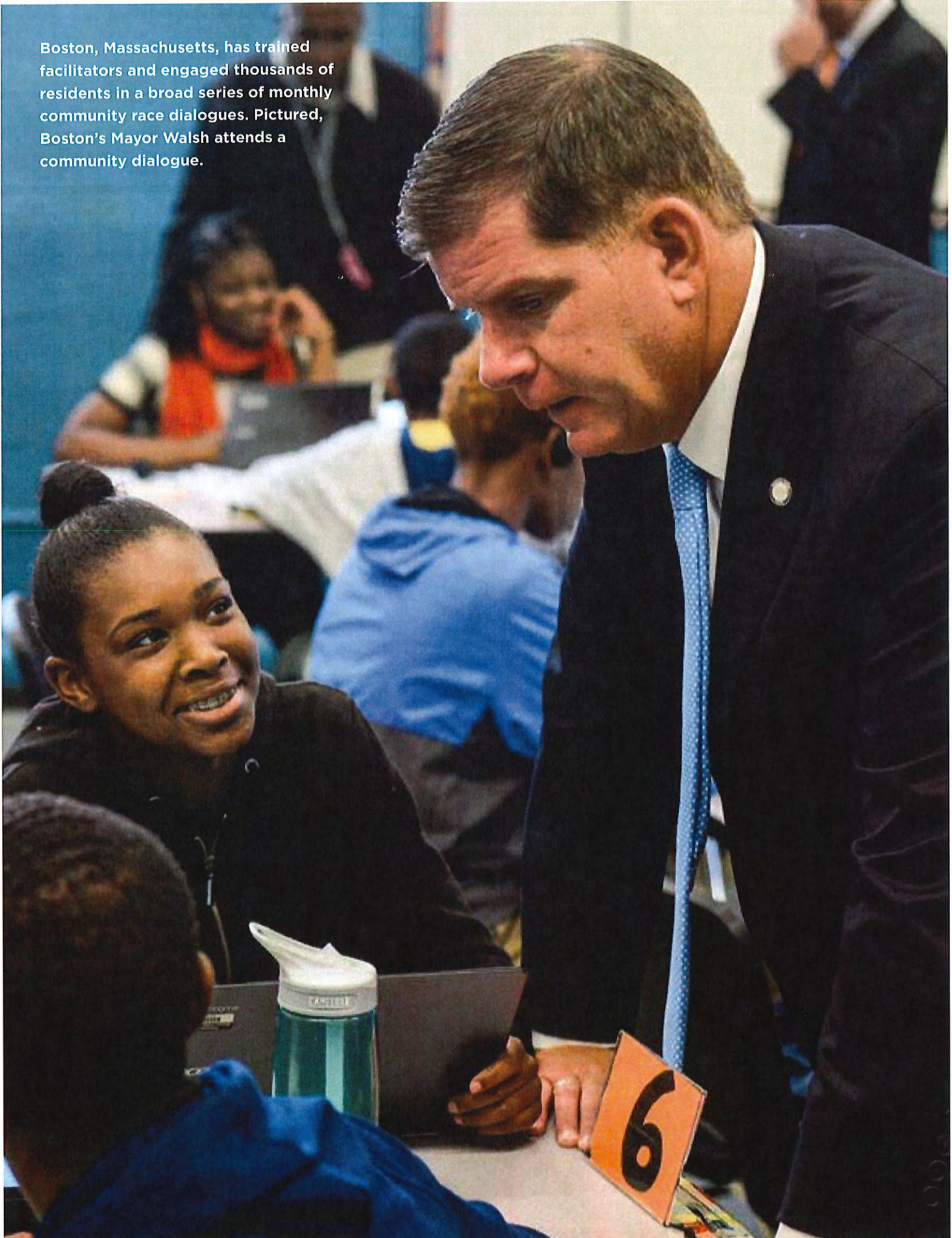
Structural Racism — A history and current reality of institutional racism across all institutions, combining to create a system that negatively impacts communities of color.

REAL’s Mission

The REAL initiative serves to strengthen local leaders’ knowledge and capacity to eliminate racial disparities, heal racial divisions and build more equitable communities. Through training and online resources, REAL helps NLC members build safe places where people from all racial, ethnic and cultural backgrounds thrive socially, economically, academically and physically.

1. SET AN EXAMPLE AND STRIKE THE RIGHT TONE.....	PAGE 5
2. OBSERVE AND LISTEN.....	PAGE 7
3. MAKE A PUBLIC DECLARATION.....	PAGE 9
4. DEDICATE INFRASTRUCTURE TO ACTION.....	PAGE 11
5. COMMIT TO POLICY AND SYSTEM CHANGE.....	PAGE 13
6. CREATE A RACIAL EQUITY PLAN.....	PAGE 14

Boston, Massachusetts, has trained facilitators and engaged thousands of residents in a broad series of monthly community race dialogues. Pictured, Boston's Mayor Walsh attends a community dialogue.



1. Set an Example and Strike the Right Tone

As city leaders, you play a unique role in setting the tone of local governments and institutions. Mayors and councilmembers can set an example and commit themselves to prioritizing racial equity, by participating in equity leadership trainings or starting a community conversation to engage voices throughout the city.

REAL offers numerous trainings opportunities:

- At NLC Conferences
- Through NLC University
- Regional Trainings & State Municipal Leagues
- Individual City Trainings by REAL Staff
- Online webinars at www.nlc.org/REAL

Quick tips for starting a conversation on race in your city

1. Encourage city staff to examine the racial biases embedded in city department services.
2. Convene community stakeholders to understand their perspectives on different racial impacts of city policies.
3. Engage both residents of color and white residents to understand the way policies historically and currently impact each racial and ethnic group.
4. Integrate an understanding of structural and institutional racism.

“I think the single most important thing I can do as the mayor would be a convener, a convener for these really hard conversations that we need to be having about how our police interact with our minority communities, how our minority communities are impacted by education and housing and transportation and poverty.”

RESPONSE FROM THE **2016 MENINO SURVEY OF MAYORS**

The City of Madison, Wisconsin, has used its existing Neighborhood Response Team infrastructure to orient to the needs, issues and priorities of residents who may historically have been left out of government processes. By focusing on agendas driven by the community, teams of city employees have engaged other agencies to address how services are delivered. In one case, this resulted in an opportunity for the city to begin lighting basketball courts, like those pictured, as residents in a neighborhood identified the desire for evening access.



2. Observe and Listen

Without a doubt, there are already many voices promoting racial equity within your community. One of the easiest and first things you can do is to simply observe and listen:

To Voices in Your Community

Across America, communities of color tend to have less access to government resources and less communal experience with government as a force for good. These differences result from our historical legacy of structures and policies that perpetuate differential outcomes based on race. Local elected officials and city staff must commit time and space to listen to the lived experiences of communities of color and intentionally consider these experiences in city decision-making processes.

To Those Already Focusing on Racial Equity in Your City

Seek out which organizations and community efforts in your city are already doing work with equity or bringing people together to talk about race and offer to engage with them. Create opportunities to engage city staff that have institutional knowledge and other important perspectives that provide meaningful opportunities for them to inform your understanding of local racial disparities.

To the Data

You know the importance of metrics and data when evaluating city performance in services. When analyzed through the lens of racial equity, data on city services and resources can reveal racial disparities that may not be obvious without this analysis. Disaggregate data from all city programs, services, policies and practices by race and ethnicity of impacted residents to gain a deeper understanding of how these disparities can hide in plain sight.

Examples of data to examine by race:

- Permitting fees
- Tickets and citations
- Arrests
- Health outcomes
- Code violations and inspections.



The City of St. Louis Park, Minnesota, released a statement on its website informing residents of plans to advance racial equity. The webpage outlined more than a year of work, including completed staff trainings, progress made in city council and data analyses supporting the need for equity efforts. The webpage, pictured above, also includes video links where residents can hear the city's priorities directly from the Mayor.

3. Make a Public Declaration

Your residents need to know your city's commitment to racial equity. As with instituting any citywide initiative, leaders can leverage the bully pulpit and media attention to make constituents aware of the city's priorities and efforts. A public declaration is a bold stance that builds connection between communities of color and governing bodies.

Leaders can use these announcements to gain broader support for and highlight existing work to advance racial equity or healing in their communities. These announcements open the door for meaningful communication between leaders and impacted residents.

4 Ways to Make a Public Declaration:

- **Resolution** — Allows your city to officially announce and publicize the local government's position on race-related issues. Resolutions declare a commitment to racial equity, and city leaders can bring other councilmembers on board via a public vote.
- **Racial equity guiding statement** — This short statement works to briefly amplify an official's (or an office's) role and mission in advancing racial equity, in a message that can be easily shared.
- **Racial equity presence on a website** — Webpages dedicated to racial equity can serve the purpose of proclaiming the city's commitment, while also informing residents of official plans and progress made on those plans. Webpages are easily available to many city residents and can help them visualize important statements from their leaders through photos and videos.
- **Publicly sharing disparity data or personnel demographics data** — Data visualization is a strategic method to provide context to a city's new initiative. Many times, data help confirm the sentiments of city residents and emphasize the need for the city to pay attention to the feedback and concerns of its constituents.

The City of Tacoma, Washington, passed a policy that made equity a consistent principle across the city with the goal of changing “how business is done.” By funding several staff in the Office of Equity & Human Rights, pictured, Tacoma has been able to invest in significant staff training on racial equity and unconscious bias, adopt the use of tools to facilitate equitable budgeting and workforce practices, and assess inequities in the distribution of city resources across neighborhoods.



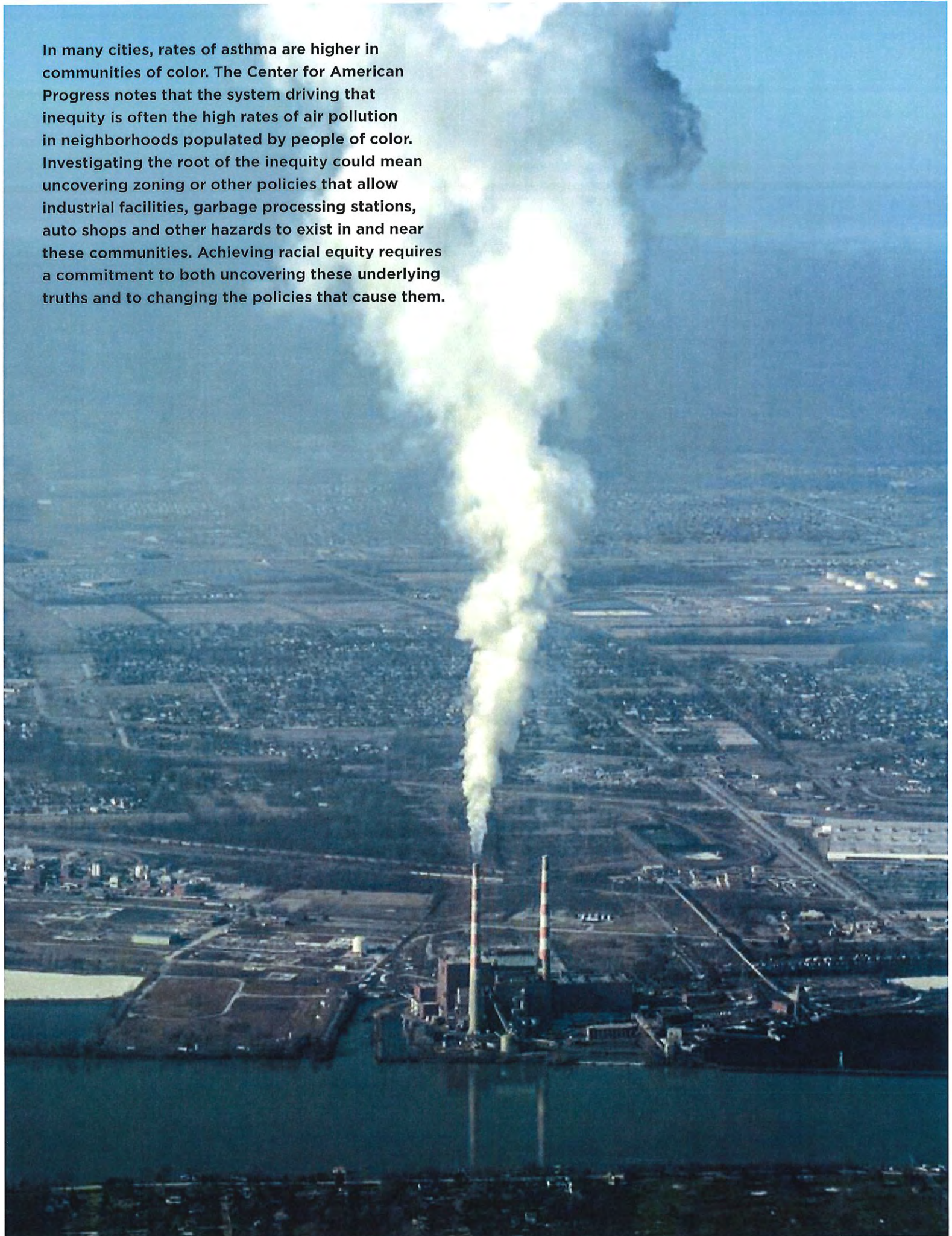
4. Dedicate Infrastructure to Action

After declaring its commitment, your city needs to dedicate new or align existing resources to create a system capable of bringing about changes. Building a team and developing staff skills to address the impacts of racism throughout local government are necessary steps toward achieving real progress. Local elected officials need to provide the leadership to generate a citywide coordinated effort and infrastructure to carry out these functions.

Suggested Steps for Building Your Team

- Designate senior leadership to play an oversight role.
- Engage the private sector to raise external resources to facilitate this work.
- Identify which city agencies can collect and analyze the data that will support your city's efforts.
- Offer additional support and resources to city agencies already working on racial equity.
- Dedicate new or existing resources to support racial equity work across all departments.
- Identify opportunities to support individuals motivated by this work in your office.

In many cities, rates of asthma are higher in communities of color. The Center for American Progress notes that the system driving that inequity is often the high rates of air pollution in neighborhoods populated by people of color. Investigating the root of the inequity could mean uncovering zoning or other policies that allow industrial facilities, garbage processing stations, auto shops and other hazards to exist in and near these communities. Achieving racial equity requires a commitment to both uncovering these underlying truths and to changing the policies that cause them.



5. Commit to Policy and System Change

Institutions and structures have historically created and continue to perpetuate racial inequities throughout cities — often unintentionally. These inequities will continue to exist unless there is intentional intervention to counter and reverse those effects. Local leaders have the responsibility as chief policymakers to address the ways in which institutional and structural racism have shaped their city.

By making long-lasting changes to both policies and systems that benefit their residents of color, city leaders can commit to policy and system changes that bring their practices in line with their priorities. More racially equitable outcomes start by addressing the root of a city's disparities and making meaningful policy and system changes.

Things to Keep in Mind

1. Even if policies do not contain explicit racial biases, they can still inadvertently contribute to racial inequity in your city.
2. Learn about policies that have historically shaped inequity across the nation and determine if they exist in your community.
3. Conduct an in-depth analysis of racial disparities that you've discovered through previous steps.
4. Begin with racial disparities in outcomes (ex. educational achievement gaps) and track backwards to uncover the root causes of these differences.

Going Forward — Analyze Policy through a Racial Equity Lens

Before making local policy decisions, ask the following questions:

- Who will be better/worse off through this policy?
- Who is deciding the goals, parameters or features of this policy?
- What historical structures or social norms drive the policy?
- Which systems will implement the policy?
- Who has access, both physically and socially to that system?
- What do data analyses say about where inequities have manifested due to previous policy changes?

6. Create a Racial Equity Plan

Racial equity plans provide a blueprint of the city's intentions to improve outcomes for people of color by outlining citywide goals and agency-specific strategies for accomplishing those goals. They give community members, stakeholders and colleagues a means for holding their government accountable and a benchmark from which to build trust.

Local governments can begin this process after going through the previous steps to gain a comprehensive understanding of the needs and hopes of residents of color. Each city department or bureau can create action plans targeted by issue area. By combining those action-plans, cities create an institutional road map that continues beyond leadership transitions.

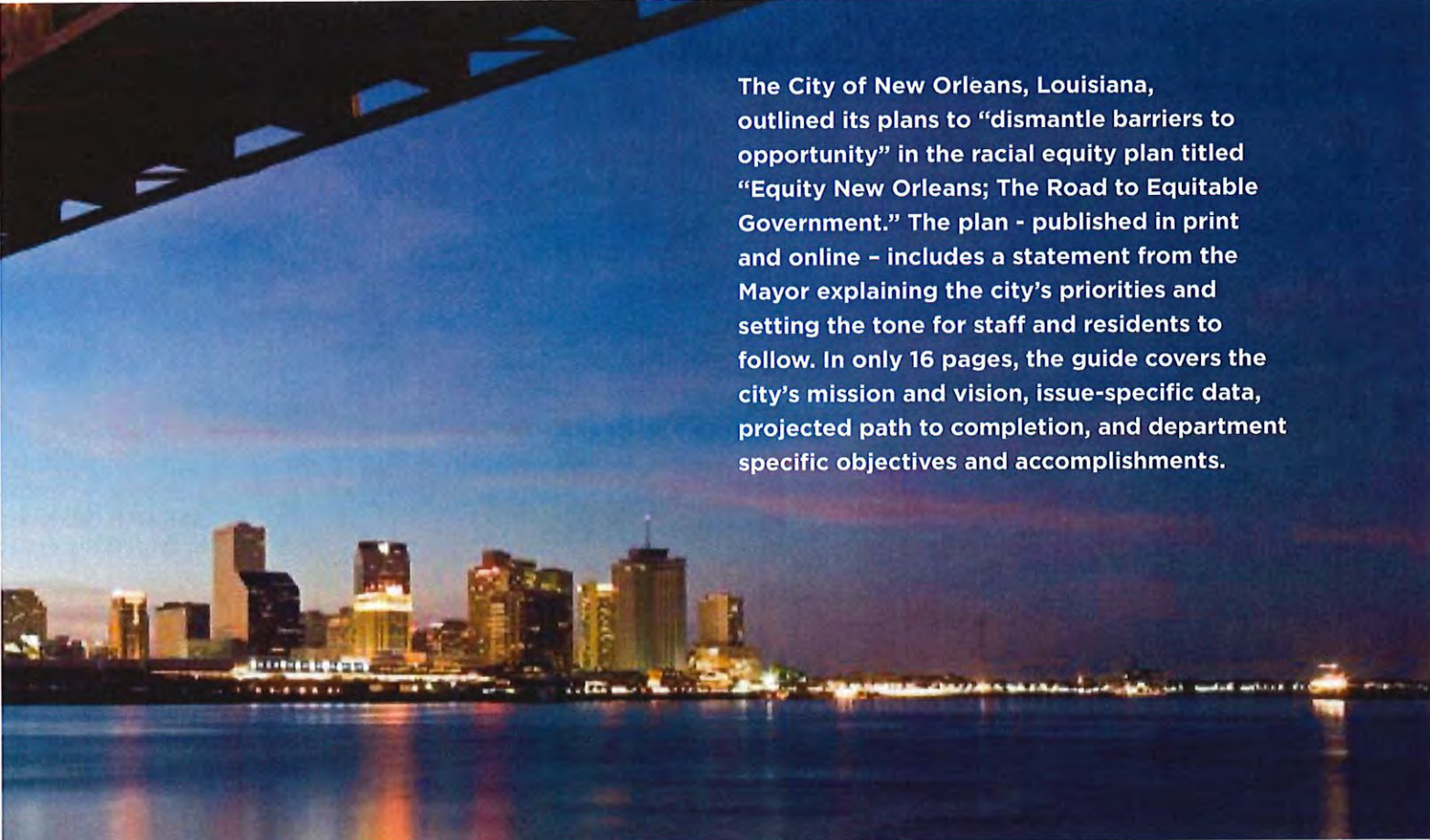


Many cities have developed a city government performance management system across agencies to track progress on achieving city goals. Aligning a racial equity goal within this

process is an opportunity to hold all city agencies and staff accountable in ways that impact their day to day work, without creating separate siloed processes.

Steps to Making a Racial Equity Plan:

1. Create a racial equity guiding statement for your city or each department.
2. Select a Citywide Equity Goal and create five-year objectives.
3. Create actions to achieve each objective.
4. Create annual performance measures for each action and commit to a completion date.
5. Create or identify the mechanism by which each action will be tracked, measured or evaluated.
6. Identify lead staff for each action—the person or body that holds the staff accountable for completion.



The City of New Orleans, Louisiana, outlined its plans to “dismantle barriers to opportunity” in the racial equity plan titled “Equity New Orleans; The Road to Equitable Government.” The plan - published in print and online - includes a statement from the Mayor explaining the city’s priorities and setting the tone for staff and residents to follow. In only 16 pages, the guide covers the city’s mission and vision, issue-specific data, projected path to completion, and department specific objectives and accomplishments.

NLC NATIONAL
LEAGUE
OF CITIES



Bayside Communications Center May 2020

Highlights / Accomplishments

- Director Scharnott completed coursework throughout the past year with the assistance of a grant she was awarded from the Association of Public Safety Communication Officials and has completed her certification as a Registered Public Safety Leader (RPL).
- BCC worked in cooperation with NSFD and North Shore agencies to determine appropriate resources needed for COVID 19 calls and to provide updated training to all staff as responses changed.
- Bayside Communications Center is working with Intrado to get a revised quote for NextGen911 implementation in the center, which will take place in 2020 through the NG911 grant the center has received.
- New hire Chanel Sneide will be starting with the communications center in June. As part of her onboarding process the Village is utilizing an updated hiring portal to assist with onboarding information.
- Covid-19 call protocol dictated policies changes which drove up dispatch handling time from 28 second in April to 75 seconds in May.

PHONE CALLS



8945

911 CALLS



2091

ANSWER TIME



**4
SEC**

POLICE CALLS



4531

FIRE CALLS



692

ALS



187

REQUEST FOR POLICE



293

TRAFFIC STOPS



973

SAFE AT HOME



48

CALL REVIEWS



94%

DISPATCH TIME



**75
SEC**

ACCREDITATION



100%

POLICE HIGHLIGHTS

May - 2020

Highlights / Accomplishments

- As the Milwaukee area started to come out of its quarantine, Bayside Police increased enforcement and began issuing warnings and citations to drivers for violations of the Village and State traffic code. Police training has also commenced, albeit slowly, in the Milwaukee County area. The Chief is being cautious, however, as to when and where he will send officers to be trained.
- Staff developed a solution with the North Shore Municipal Court Clerk regarding violator payments, including an update the Court's website.
- The Traffic Grant Task Force has will resume deployments in the North Shore on June 1, 2020.
- The lieutenants are creating a "top-10" operations booklet to be placed in each squad and given to each officer, which gives instantaneous access to the critical, high-risk / low-frequency policies that rarely needed.



Gabriel, aged 6 with Gina Kleeba and Cory Fuller

Community Interaction

- Birthday greetings at the end of a driveway continued to be popular in May; six greetings were conducted.
- Sector Officers are monitoring the Village for Code Violations; 8 requests were made of Sector Officers through See-Click-Fix. A priority will be lawns and appearance.



Department of Public Works

May - 2020

Highlights

- The Crew excavated two sinkholes on Pelham Parkway that developed over a storm drainage pipe. broken pipe sections were removed and replaced restoring the pipe to working order.
- DPW reinstalled several doors in the Village Hall building for building security purposes.
- A public meeting was held to discuss 2020's storm water improvement and culvert replacement plan.
- The Department's full crew worked diligently through the torrential rainfall as well as overnight directing over five inches worth of rainfall Sunday the 17th. The crew also set up the water diversion pump at Ellsworth park which redirected about 2.5 million gallons of stormwater from the 621 pond to Lake Michigan.



539

GARBAGE TONS YTD



217

RECYCLING TONS YTD



29%

DIVERSION RATE



85

SEE CLICK FIX
REQUESTS CLOSED



41

MULCH DELIVERIES



210

YARDS OF MULCH
DELIVERED



815

YARD WASTE
COLLECTION STOPS



200

YARDS OF YARD
WASTE COLLECTED



177

MAY RECYCLING DAY
PARTICIPANTS



**Wisconsin Utility Exposure, Inc.
Hydro-Vac Excavation**

PROPOSAL (Revised)

Date: June 5th, 2020

To: Village of Bayside
Department of Public Works
Attn. Shane Albers
9075 N. Regent Road
Bayside WI, 53217

Direct #: 414.206.3921

WE SUBMIT THE FOLLOWING QUOTION SUBJECT TO THE CONDITIONS LISTED BELOW

Hydro-Vac Excavation Tennyson Bio Retention Sump Casing

We propose to provide labor, material, and equipment, and traffic control to hydro excavate a 12 inch diameter casing through sand, stone, and ground water down to depth of 12 feet deep. Wisconsin Utility Exposure will provide the casing to sink, which will be removed after the slotted pipe is installed by others. All spoils will be dumped at the Village of Bayside dumpsite. All final restoration is to be completed by others.

*All for the Total Sum
\$2000 (Two Thousand and 00/100 Dollars)*

NOTE: Village of Bayside to Provide the Following

- All permits provided by Village of Bayside

Terms: Signed proposal to start – Payment due net 30

FOR YOUR ACCEPTANCE PLEASE SIGN AND RETURN ONE COPY

Company: _____ Date: _____

Name: _____ Title: _____

Print Name: _____

Thank You,
Jonathan Wyderka
414.397.8130

510 C Biddle Street
Waukesha, WI 53186
Office: 262-524-4040
Fax: 262-524-4044

www.WisconsinUtilityExposure.com

Our energy working for you.™



Quotation

Cummins Sales and Service
800 W. Ryan Road
Oak Creek WI 53154 United States
Direct: 920-338-5920
April 22, 2020

Project Name: Bayside Lift Stations

Quotation: 4971000000031773 - rev 1

Thank you for your inquiry. We are pleased to quote as follows:

		USD
Item	Description	Qty
	Spark Ignited Genset: 60Hz-25kW	
Install-US-Stat	U.S. EPA, Stationary Emergency Application	1
C25 N6	25kW, 60HZ, Standby, Natural Gas Genset, 1800rpm engine	
A331-2	Duty Rating-Standby Power	
L225-2	OSHPD Seismic Certification	
L193-2	NFPA 110 Type 10 Level 1 Capable	
L090-2	Listing-UL 2200	
L228-2	Certification-Seismic, IBC2000	
L155-2	Emissions Certification-Spark Ignited, EPA, Emergency, Stationary, 40CFR60	
C284-2	Single Gas Fuel - NG	
R106-2	Voltage-120/240, 3 Phase, Delta, 4 Wire	
B986-2	Alternator-60Hz, 12L, 240/120V, 120C, 40C amb	
H700-2	Generator Set Control-PowerCommand 1.1	
B240-2	Exciter/Regulator-Torque Match	
A366-2	Engine Governor-Electronic, Isochronous Only	
H012-2	Gauge-Oil Pressure	
K796-2	Stop Switch-Emergency	
H608-2	Control Mounting-Right Facing	
KV37-2	Circuit Breaker, Location A, 70A, 3P, 600VAC, 80%, UL	
F179-2	Skidbase-Housing Ready	
F217-2	Enclosure-Aluminum, Sound Attenuated, Level 2, w/Exhaust System	
P178-2	Enclosure Color-Sandstone, Aluminum Enclosure	
F252-2	Enclosure - Wind Load 180MPH, ASCE7-10	
A422-2	Engine Starter - 12 VDC Motor	
A333-2	Battery Charging Alternator-Normal Output	
E125-2	Engine Cooling-High Ambient Air Temperature	
H389-2	Shutdown-Low Coolant Level	

E089-2	Extension-Engine Coolant Drain
H669-2	Engine Coolant-50% Antifreeze, 50% Water Mixture
E154-2	Coolant Heater, Extreme Cold Ambient
D041-2	Engine Air Cleaner-Normal Duty
H706-2	Engine Oil
H268-2	Extension-Oil Drain
F253-2	Rack, Larger Battery
BA	Battery
L028-2	Genset Warranty- Base
SU	Startup & Loadbank Testing
FR	Freight to Site

Genset Total \$12,941.00
Qty 2 - Genset Total \$25,364.00

	Transfer Switch-Electronic Control: 70A	
OPEC70	Transfer Switch-Electronic Control, 70Amp	1
A028-7	Poles-3	
A046-7	Listing-UL 1008/CSA Certification	
A044-7	Frequency-60 Hertz	
A042-7	System-3 Phase, 3 Wire Or 4 Wire	
R023-7	Voltage-240 Vac	
B001-7	Cabinet-Type 1	
M033-7	Genset Starting Battery-12VDC	
G009-7	Transfer Switch Warranty - 1 Yr Comprehensive	

ATS Total \$1,285.00
Qty 2 - ATS Total \$2,536.00

Submitted by

Tony Schmidt, Sales Manager
Id636@cummins.com
920-338-5920

Our energy working for you.™



Cummins Sales and Service
800 W. Ryan Road
Oak Creek WI 53154 United States
Direct: 920-338-5920

Standard Exclusions

Off-loading, rigging or hoisting at site
Breaker coordination studies
Fuel piping or fuel for test or operation
Generator pads
Wall thimbles, stairs/platforms
Installation or removal of equipment

TERMS AND CONDITIONS FOR SALE OF POWER GENERATION EQUIPMENT

These Terms and Conditions for Sale of Power Generation Equipment, together with the Quote, Sales Order, and/or Credit Application on the front side or attached hereto, are hereinafter referred to as this "Agreement" and shall constitute the entire agreement between the customer identified in the quote ("Customer") and Cummins Inc. ("Cummins") and supersede any previous representation, statements, agreements or understanding (oral or written) between the parties with respect to the subject matter of this Agreement. No prior inconsistent course of dealing, course of performance, or usage of trade, if any, constitutes a waiver of, or serves to explain or interpret, the Terms and Conditions set forth in this Agreement. Electronic transactions between Customer and Cummins will be solely governed by the Terms and Conditions of this Agreement, and any terms and conditions on Customer's website or other internet site will be null and void and of no legal effect on Cummins. In the event Customer delivers, references, incorporates by reference, or produces any purchase order or document, any terms and conditions related thereto shall be null and void and of no legal effect on Cummins.

QUOTE TERM; SCOPE. The Quote is valid for 60 days. The price is firm provided drawings are approved and returned within 60 days after submission and ship date is not extended beyond published lead times. Any delays may result in escalation charges. A Sales Order for Equipment is accepted on hold for release basis. The Sales Order will not be released and scheduled for production until written approval to proceed is received. The Quote is limited to plans and specifications section set forth in the Quote. No other sections shall apply. Additional requirements for administrative items may require additional costs. The Quote does not include off unit wiring, off unit plumbing, offloading, rigging, installation, exhaust insulation or fuel, unless otherwise stated.

SHIPPING; DELIVERY. Equipment is quoted FOB origin, freight prepaid to first destination, unless otherwise stated. For consumer and mobile products, freight will be charged to Customer. A reasonable storage fee, as determined by Cummins, may be assessed if delivery of the Equipment is delayed, deferred, or refused by Customer. Offloading, handling, and placement of Equipment and crane services are the responsibility of Customer and not included in proposal, unless otherwise stated. All shipments are made within normal business hours, Monday through Friday. Any delivery, shipping, installation, or performance dates indicated in this Agreement are estimated and not guaranteed. Further, delivery time is subject to confirmation at time of order and will be in effect after engineering drawings have been approved for production. Cummins shall use best efforts to meet estimated dates but shall not be liable for any delay in delivery, shipping, installation, or performance, however occasioned. Cummins may deliver in installments. Unless otherwise agreed to, packaging method, shipping documents and manner, route and carrier and delivery shall be as Cummins deems appropriate.

PAYMENT TERMS; CREDIT; RETAINAGE. If Customer has approved credit, as determined by Cummins, payment terms are net thirty (30) days from the date of invoice unless otherwise specified in the Quote, without deduction or setoff. If payment is not received when due, in addition to any rights Cummins has under the law and charges that Cummins may levy against Customer under statute (including attorney fees and costs of collection), Cummins may charge Customer eighteen percent (18%) interest annually, or the maximum amount allowed by law, on late payments. Payment shall be due in advance if Customer does not have approved credit. Retainage is not acceptable nor binding, unless required by statute or accepted and confirmed in writing by Cummins prior to shipment.

TAXES; EXEMPTIONS. Unless otherwise stated, the Quote excludes all applicable local, state and federal sales and/or use taxes, permits and licensing. Customer must provide a valid resale or exemption certificate prior to shipment of Equipment or applicable taxes will be added to the invoice.

TITLE; RISK OF LOSS. Title and risk of loss for the Equipment shall pass to Customer with delivery made in accordance with the delivery terms set forth above.

INSPECTION AND ACCEPTANCE. Customer shall inspect the Equipment upon delivery, before offloading, for damage, defects, and shortage. Any and all claims which could have been discovered by such inspection shall be deemed absolutely and unconditionally waived unless noted by Customer on the bill of lading. Where Equipment is alleged to be non-conforming or defective, written notice of defect must be given to Cummins within three (3) days from date of delivery after which time Equipment shall be deemed accepted. Cummins shall have a commercially reasonable period of time in which to correct such non-conformity or defect. If non-conformity or defect is not eliminated to Customer's satisfaction, Customer may reject the Equipment (but shall protect the Equipment until returned to Cummins) or allow Cummins another opportunity to undertake corrective action. In the event startup of the Equipment is included in the services, acceptance shall be deemed to have occurred upon successful startup.

LIEN; SECURITY AGREEMENT. Customer agrees that Cummins retains all statutory lien rights. To secure payment, Customer grants Cummins a Purchase Money Security Interest in the Equipment. If any portion of the balance is due to be paid following delivery, Customer agrees to execute and deliver such security agreement, financing statements, deed of trust and such other documents as Cummins may request from time to time in order to permit Cummins to obtain and maintain a perfected security interest in the Equipment; or in the alternative, Customer grants Cummins a power of attorney to execute and file all financing statements and other documents needed to perfect this security interest. Cummins may record this Agreement, bearing Customer's signature, or copy of this Agreement in lieu of a UCC-1, provided that it shall not constitute an admission by Cummins of the applicability or non-applicability of the UCC nor shall the failure to file this form or a UCC-1 in any way affect, alter, or invalidate any term, provision, obligation or liability under this Agreement. The security interest shall be superseded if Customer and Cummins enter into a separate security agreement for the Equipment. Prior to full payment of the balance

due, Equipment will be kept at Customer's location noted in this Agreement, will not be moved without prior notice to Cummins, and is subject to inspection by Cummins at all reasonable times.

CANCELLATION; CHARGES. If Customer cancels all or a portion of this Agreement after its release to Cummins, Customer may incur a cancellation charge in accordance with current Cummins policy which is available upon request, in addition to the actual, non-recoverable costs incurred by Cummins. Written cancellation notice is required. **MANUALS.** Unless otherwise stated, electronic submittals and electronic O & M manuals will be provided, and print copies may be available upon Customer's request at an additional cost.

TRAINING; START UP SERVICES; INSTALLATION. Startup services, load bank testing, and owner training are not provided unless otherwise stated. Site startup will be subject to the account being current and will be performed during regular Cummins business hours, Monday to Friday. Additional charges may be added for work requested to be done outside standard business hours, on weekends, or holidays. One visit is allowed unless specified otherwise in the Quote. A minimum of two-week prior notice is required to schedule site startups and will be subject to prior commitments and equipment and travel availability. A signed site check sheet confirming readiness will be required, and Cummins personnel may perform an installation audit prior to the startup being completed. Any issues identified by the installation audit shall be corrected at the Customer's expense prior to the start-up. Portable load banks for site test (if offered in the Quote) are equipped with only 100 feet of cable. Additional lengths may be arranged at an extra cost. Cummins is not responsible for any labor or materials charged by others associated with start-up and installation of Equipment, unless previously agreed upon in writing. Supply of fuel for start-up and/or testing, fill-up of tank after startup, or change of oil is not included unless specified in the Quote. All installation/execution work at the site including, but not limited to: civil, mechanical, electrical, supply of wall thimbles, exhaust extension pipe, elbows, hangers, expansion joints, insulation and cladding materials, fuel/oil/cooling system piping, air ducts, and louvers/dampers is not included unless specified in the Quote. When an enclosure or sub-base fuel tank (or both) are supplied, the openings provided for power cable and fuel piping entries, commonly referred to as "stub-ups", must be sealed at the site by others before commissioning. All applications, inspections and/or approvals by authorities are to be arranged by Customer.

WARRANTY. New and remanufactured Equipment purchased hereunder is accompanied by an express written manufacturer's warranty and is the only warranty offered on the Equipment. A copy of the express manufacturer's warranty is available upon request. Cummins' obligations under this warranty are limited to repair or replacement, at Cummins' option, of any defective component.

WARRANTY PROCEDURE. Prior to the expiration of the applicable warranty, Customer must give notice of a warrantable failure to Cummins and deliver the defective Equipment to a Cummins location or other location authorized and designated by Cummins to make the repairs during regular business hours. Cummins shall not be liable for towing charges, maintenance items such as oil filters, belts, hoses, etc., communication expenses, meals, lodging, and incidental expenses incurred by Customer or employees of Customer, "downtime" expenses, overtime expenses, cargo damages and any business costs and losses of revenue resulting from a warrantable failure.

LIMITATIONS ON WARRANTIES

Cummins expressly disclaims all warranties, either express or implied, including any implied warranty of merchantability and warranty for fitness of a particular purpose, to the extent permitted by law. The warranties set forth herein are the sole warranties made by Cummins. Some states do not allow limitation on warranties, so these limitations may not apply to you.

The limited warranty does not cover Equipment failures resulting from: (a) inappropriate use relative to designated power rating; (b) inappropriate use relative to application guidelines; (c) inappropriate use of an EPA-SE application generator set relative to EPA's standards; (d) normal wear and tear; (e) improper and/or unauthorized installation; (f) negligence, accidents, or misuse; (g) lack of maintenance or unauthorized or improper repair; (h) noncompliance with any Cummins published guideline or policy; (i) use of improper or contaminated fuels, coolants, or lubricants; (j) improper storage before and after commissioning; (k) owner's delay in making Equipment available after notification of potential Equipment problem; (l) replacement parts and accessories not authorized by Cummins; (m) use of battle short mode; (n) owner or operator abuse or neglect such as: operation without adequate coolant, fuel, or lubricants; over fueling; over speeding; lack of maintenance to lubricating, fueling, cooling, or air intake systems; late servicing and maintenance; improper storage, starting, warm-up, running, or shutdown practices, or for progressive damage resulting from a defective shutdown or warning device; or (o) damage to parts, fixtures, housings, attachments and accessory items that are not part of the generating set.

INDEMNITY. Each party shall indemnify and hold harmless the other party, its affiliates, subsidiaries, officers, directors, agents and employees from and against any and all third party losses, costs, liabilities, damages and expense, including reasonable attorney and expert fees (collectively, "Losses"), subject to the Limitation of Remedies set forth below, attributable to bodily injury or property damage to the extent it is conclusively determined that such Losses were directly caused by the gross negligence or willful misconduct of such party. The party seeking indemnification shall give written notice to the other party promptly upon learning of the events giving rise to such claim; provided, however, that failure to provide such notice promptly shall only relieve an indemnifying party of its obligations hereunder to the extent it is prejudiced by such delay. The indemnifying party shall select counsel to control and manage the defense of a claim and the settlement thereof and shall

keep the indemnified party apprised of all material developments with respect to such claim. The indemnified party may, at its expense, select additional co-counsel. The indemnifying party shall have no obligation to indemnify or hold harmless the indemnified party for any Losses conclusively determined to be caused by the negligence or willful misconduct of the indemnified party.

LIMITATIONS ON REMEDIES

THE MAXIMUM LIABILITY, IF ANY, OF CUMMINS FOR ANY DAMAGES, INCLUDING WITHOUT LIMITATION, AGREEMENT DAMAGES AND DAMAGES FOR PROPERTY, WHETHER ARISING FROM CUMMINS' BREACH OF AGREEMENT, BREACH OF WARRANTY, NEGLIGENCE, STRICT LIABILITY, OR OTHER TORT, IS LIMITED TO AN AMOUNT NOT TO EXCEED THE PRICE OF THE EQUIPMENT PAID BY CUSTOMER UNDER THIS AGREEMENT WHICH SHALL BE THE SOLE REMEDY UNDER THIS AGREEMENT. IN NO EVENT SHALL CUMMINS BE LIABLE FOR INDIRECT, INCIDENTAL, SPECIAL, PUNITIVE, OR CONSEQUENTIAL DAMAGES OF ANY KIND (INCLUDING WITHOUT LIMITATION DOWNTIME, PROPERTY DAMAGE, LOSS OF PROFIT OR REVENUE, LOSS OF DATA, DAMAGE TO GOODWILL) HOWSOEVER CAUSED ARISING FROM THIS AGREEMENT OR THE BREACH OF THIS AGREEMENT, WHETHER IN INDEMNITY, TORT, CONTRACT, OR OTHERWISE. NOTHING IN THIS AGREEMENT EXCLUDES OR LIMITS LIABILITY FOR DEATH OR PERSONAL INJURY CAUSED BY CUMMINS' GROSS NEGLIGENCE OR WILLFUL MISCONDUCT. BY ACCEPTANCE OF THIS AGREEMENT, CUSTOMER ACKNOWLEDGES CUSTOMER'S SOLE REMEDY AGAINST CUMMINS FOR ANY LOSS SHALL BE THE REMEDY PROVIDED UNDER THIS ENTIRE AGREEMENT.

FORCE MAJEURE. Cummins is not responsible for the occurrence of any unforeseen event, circumstance, or condition beyond its reasonable control including, but not limited to, acts of God, actions by any government authority, civil strife, fires, floods, windstorms, explosions, riots, natural disasters, embargos, wars, strikes or other labor disturbances, civil commotion, terrorism, sabotage, late delivery by Cummins' suppliers, fuel or other energy shortages, or an inability to obtain necessary labor, materials, supplies, equipment or manufacturing facilities. If any such cause results in delayed performance, the date of performance shall be extended for a period equal to time lost and shall be Customer's exclusive remedy.

DEFAULT; REMEDIES. Customer shall be in breach and default if: (a) any of the payments or amounts due under this Agreement are not paid; (b) Customer fails to comply, perform, or makes any misrepresentation relating to any of the Customer's obligations or covenants under this Agreement; or (c) prior to full payment of the balance due, Customer ceases to do business, becomes insolvent, makes an assignment for the benefit of its creditors, appoints a receiver, commences an action for dissolution or liquidation, or becomes subject to bankruptcy proceedings, or the Equipment is attached, levied upon, seized under legal process, is subjected to a lien or encumbrance, or transferred by operation of law or otherwise to anyone other than Cummins.

Upon the occurrence of any event of Customer's default, Cummins, at its sole option and without notice, shall have the right to exercise concurrently or separately any one or all of the following remedies, which shall be cumulative and not alternative: (a) to declare all sums due, and to become due, under this Agreement immediately due and payable; (b) to commence legal proceedings, including collection actions and specific performance proceedings, to enforce performance by Customer of any and all provisions of this Agreement, and to be awarded damages or injunctive relief for the Customer's breach; (c) to require the Customer to deliver the Equipment to Cummins' branch specified on the face of this Agreement; (d) to exercise one or more of the rights and remedies available to a secured party under the Uniform Commercial Code, whether or not this Agreement is subject thereto; and (e) to enter, without notice or liability or legal process, onto any premises where the Equipment may be located, using force permitted by law, and there to disconnect, remove and repossess the Equipment, the Customer having waived further right to possession after default. A waiver of any event of default by Cummins shall not be a waiver as to any other or subsequent default.

CUSTOMER REPRESENTATIONS; RELIANCE. Customer is responsible for obtaining, at its cost, permits, import licenses, and other consents in relation to the Equipment, and if requested by Cummins, Customer shall make these permits, licenses, and consents available to Cummins prior to shipment. Customer represents that it is familiar with the Equipment and understands operating instructions and agrees to perform routine maintenance services. Until the balance is paid in full, Customer shall care for the Equipment properly, maintain it in good operating condition, repair and appearance; and Customer shall use it safely and within its rated capacity and only for purpose it was designed. Even if Customer receives technical information, drawings, or advice, Customer has sole responsibility for intended use, for installation and design and performance where it is part of a power, propulsion, or other system. Limitation of warranties and remedies and all disclaimers apply to all such technical information, drawings, or advice. Customer acknowledges and agrees by accepting delivery of the Equipment that the Equipment purchased is of the size, design, capacity and manufacture selected by the Customer, and that Customer has relied solely on its own judgment in selecting the Equipment.

CONFIDENTIALITY. Each party shall keep confidential any information received from the other that is not generally known to the public and at the time of disclosure, would reasonably be understood by the receiving party to be proprietary or confidential, whether disclosed in oral, written, visual, electronic, or other form, and which the receiving party (or agents) learns in connection with this Agreement including, but not limited to: (a) business plans, strategies, sales, projects and analyses; (b) financial information, pricing, and fee structures; (c) business processes, methods, and models; (d) employee and supplier information; (e) specifications; and (f) the terms and conditions of this Agreement. Each party shall take necessary steps to ensure compliance with this provision by its employees and agents.

GOVERNING LAW. This Agreement and all matters arising hereunder shall be governed by and construed in accordance with the laws of the State of Indiana without giving effect to any choice or conflict of law provision. The parties agree that the courts of the State of Indiana shall have exclusive jurisdiction to settle any dispute or claim arising in connection with this Agreement.

INSURANCE. During the period in which any services are to be performed, Cummins shall maintain in full force and effect the following insurance coverages set forth below, at its sole cost and expense:

- Commercial General Liability. Commercial General Liability Insurance of not less than \$2,000,000 per occurrence and \$2,000,000 annual aggregate limit.
- Automobile Liability. Business Auto Coverage with limits of \$1,000,000 each accident for bodily injury and property damage combined single limit per occurrence, extending to all owned, hired, and non-owned vehicles.
- Worker's Compensation. Workers' compensation, occupational diseases, and disability benefits required by statute.
- Employer's Liability. Employer's Liability with limits of at least \$1,000,000 per accident per employee; \$1,000,000 per disease per employee; and \$1,000,000 per disease policy limit.
- Umbrella Liability. Such insurance shall follow form on concurrent terms with and provide coverage with limits of not less than \$1,000,000 per occurrence and \$2,000,000 in the aggregate.

Upon Customer's request, Cummins will provide to Customer a Certificate of Insurance evidencing Cummins' relevant insurance coverage.

ASSIGNMENT. This Agreement shall be binding on the parties and their successors and assigns. Customer shall not assign this Agreement without the prior written consent of Cummins.

Intellectual Property. Any intellectual property rights created by Cummins in the course of the performance of this Agreement or otherwise shall remain Cummins' property. Nothing in this Agreement shall be deemed to have given Customer a license or any other rights to use any of the intellectual property rights of Cummins. Customer's rights in and to the Cummins' intellectual property are limited to those rights as expressly set forth in this Agreement. All rights not expressly granted to Customer under this Agreement are expressly reserved by Cummins.

MISCELLANEOUS. Cummins shall be an independent contractor under this Agreement.

All notices under this Agreement shall be in writing and be delivered personally, mailed via first class certified or registered mail, or sent by a nationally recognized express courier service to the addresses set forth in this Agreement

No amendment of this Agreement shall be valid unless it is in writing and signed by the parties hereto. Failure of either party to require performance by the other party of any provision hereof shall in no way affect the right to require such performance at any time thereafter, nor shall the waiver by a party of a breach of any of the provisions hereof constitute a waiver of any succeeding breach.

Any provision of this Agreement that is invalid or unenforceable shall not affect the validity or enforceability of the remaining terms hereof.

These terms are exclusive and constitute entire agreement. Customer acknowledges that the provisions were freely negotiated and bargained for and Customer has agreed to purchase of the Equipment pursuant to these terms and conditions. Acceptance of this Agreement is expressly conditioned on Customer's assent to all such terms and conditions. Neither party has relied on any statement, representation, agreement, understanding, or promise made by the other except as expressly set out in this Agreement. In the event of a conflict in the terms of this Agreement with any Customer terms or conditions or agreement (whether referenced in an order submitted by Customer as the terms that govern the purchase of the Equipment or otherwise) or any terms set forth in any other documentation of Customer with respect to the Equipment, the terms of this Agreement shall govern.

MISCELLANEOUS CHARGES. Cummins may incur additional charges which will be passed on to the Customer, as applicable.

COMPLIANCE. Customer acknowledges that the Equipment, and any related technology that are sold or otherwise provided hereunder may be subject to export and other trade controls restricting the sale, export, re-export and/or transfer, directly or indirectly, of such Equipment or technology to certain countries or parties, including, but not limited to, licensing requirements under applicable laws and regulations of the United States, the United Kingdom and other jurisdictions. It is the intention of Cummins to comply with these laws, rules, and regulations. Any other provision of this Agreement to the contrary notwithstanding, Customer shall comply with all such applicable all laws relating to the cross-border movement of goods or technology, and all related orders in effect from time to time, and equivalent measures. Customer shall act as the importer of record with respect to the Equipment and shall not resell, export, re-export, distribute, transfer, or dispose of the Equipment or related technology, directly or indirectly, without first obtaining all necessary written permits, consents, and authorizations and completing such formalities as may be required under such laws, rules, and regulations. In addition, Cummins has in place policies not to distribute its products for use in certain countries based on applicable laws and regulations including but not limited to UN, U.S., UK, and European Union regulations. Customer undertakes to perform its obligations under this Agreement with due regard to these policies. Strict compliance with this provision and all laws of the territory pertaining to the importation, distribution, sales, promotion and marketing of the Equipment is a material consideration for Cummins entering into this Agreement with Customer and continuing this Agreement for its term. Customer represents and warrants that it has not and shall not, directly or through any intermediary, pay, give, promise to give or offer to give anything of value to a government official or representative, a political party official, a candidate for political office, an officer or employee of a public international organization or any other person, individual or entity at the suggestion, request or direction or for the benefit of any of the above-described persons and entities for the purposes of inducing such person to use his influence to assist Cummins in obtaining or retaining business or to benefit Cummins or any other person in any way, and will not otherwise breach any applicable laws relating to anti-bribery. Any failure by Customer to comply with these provisions will constitute a default giving Cummins the right to immediate termination of this Agreement and/or the right to elect not to recognize the warranties associated with the Equipment. Customer shall accept full responsibility for any and all civil or criminal liabilities and costs

arising from any breaches of those laws and regulations and will defend, indemnify, and hold Cummins harmless from and against any and all fines, penalties, claim, damages, liabilities, judgments, costs, fees, and expenses incurred by Cummins or its affiliates as a result of Customer's breach.

NOTICE: As a result of the outbreaks of the disease COVID-19 arising from the novel coronavirus, temporary delays in delivery, labor or services from Cummins Sales and Service and its sub-suppliers or subcontractors may occur. Among other factors, Cummins delivery is subject to correct and punctual supply from our sub-suppliers or subcontractors, and Cummins reserves the right to make partial deliveries or modify its labor or service. While Cummins shall make every commercially reasonable effort to meet the delivery, service or completion described herein, such date(s) is subject to change.

Upon Acceptance of this Proposal, Customer accepts the proposed products as well as the attached Cummins Inc terms and conditions. Please sign and return this quotation to proceed.

Company: _____ Ship to Address: _____
Printed Name: _____ Contact for Delivery: _____
Signature: _____ Phone Number: _____
Title: _____ Special Delivery Instructions: _____
Date: _____

Thank you for considering Cummins Sales and Service for this power generation project.



North Shore Library May 2020

Activity by the Numbers

- 5,675 E-Items checked out - up 47% from 2019
- 575 Curbside Pickups in 25 days
- 2004 Physical Items checked out
- 31 New Library Cards Issued
- 0 days open – 25 days curbside service
- 3,967 Website Visits (up 27% from 2019)
- 687 Voicemails returned
- 47 Website CHAT interactions
- 382 WIFI Sessions from the Parking lot (2,502 in 2019)



Curbside orders ready for Pickup

Classes

- 23 Live Online Children's Classes with 246 Participants
- 9 Interactive Videos with 4569 Views
- 5 Virtual Adult Classes with 50 Participants

Highlights/Accomplishments

- The North Shore Library remained closed to the public in May. Curbside Pickup Service of North Shore items was offered. Staff worked to ensure better processes as demand for this service increased.
- Youth Services Staff customized the new Summer Reading App that will be used by Children and Adults to record Summer Reading progress this summer.
- While schools are closed, Youth Services staff have continued to stay in contact with teachers and other staff to help support students and staff and promote the upcoming Summer Reading Program. Many schools in the community are sending home physical and electronic copies of the Library Summer Reading Materials in hopes that students will participate. Staff crated age appropriate materials for these school packets.
- Staff worked with all contracted summer performers to move to Virtual programming for the summer. All storytimes and classes were also rescheduled to Virtual.
- Youth services staff met virtually with the members of the Teen Advisory Board to discuss how to stay connected over the summer and future volunteer opportunities for the teens. Teens will help assemble craft kits for children participating in the Summer Reading Program at home as well as potentially helping to monitor online programs and prize distribution.
- Youth Services Staff have created STEAM Kits and Book Bundles to provide families with rich learning experiences at home. Each kit has a different theme, books that correspond to the theme and many other exciting elements to facilitate hands-on learning. The STEAM Kits and Book Bundles were purchased using a Friends of the Library Donation.



2020-2021 Committee Appointments

Architectural Review Committee

Marisa Roberts, Chair
 Mike Barth- Trustee Liaison
 Tony Aiello
 John Krampf
 Daniel Zitzer
 Elizabeth Levins, 1st Alternate
 Vacant, 2nd Alternate

Board of Zoning Appeals

Max Dickman, Chair
 Barry Chaet
 Darren Fisher
 Amy Krier
 Ben Minkin
 Eido Walny – 1st Alternate
 Dan Rosenfeld– 2nd Alternate

Board of Review

Robb DeGraff, Chair
 Mike Barth
 Randy Bauter
 Mark Jubelirer
 Dan Rosenfeld
 Lynn Galyardt– 1st Alternate

Community Development Authority

Bob Rudman, Chair
 Barry Goldman
 Marty Greenberg
 Amy Krier
 Adam Peck
 Margaret Zitzer
 Vacant

Public Works Committee

Daniel Muchin, Chair
 Bob Rudman
 Margaret Zitzer
 Vacant
 Vacant

Finance and Administration

Mike Barth, Chair
 Darren Fisher
 Bob Rudman
 Vacant
 Vacant

Plan Commission

Eido Walny, Chair
 Mike Barth
 Ari Friedman
 Edward Harris
 Jeff Jubelirer
 John Krampf
 Marisa Roberts – Chair of A.R.C.

Public Safety Committee

Margaret Zitzer, Chair
 Mike Barth
 Darren Fisher
 Roy Dietsch
 Vacant

N.S.F.D. Board

Eido Walny

N.S.F.D. Fire Commission

Phil Santacroce

North Shore Library Board

Margaret Zitzer
 F. Tessa Bartels

North Shore Health Board

Ellen Friebert Schupper

Milwaukee Area Domestic Animal Control Commission

Andy Pederson
 Leah Hofer – 1st Alternate

N.S.F.D Foundation

Edward Harris

Village Board of Trustee Chairperson

Mike Barth