



Village of Bayside  
9075 N Regent Road  
Board of Trustees Meeting  
June 17, 2021  
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. PLEDGE OF ALLEGIANCE**

**III. CITIZENS AND DELEGATIONS**

Open to any citizen who wishes to speak on items not on the agenda. Please note there may be limited discussion on the information received, however, no action will be taken. Please state your name and address for the record.

**IV. CONSENT AGENDA**

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

**A. Approval of:**

1. Board of Trustees meeting minutes, May 20, 2021.
2. Summary of Claims for May 8, 2021 through June 10, 2021 in the amount of \$216,202.35.
3. May 2021 Financial Statement.
4. May 2021 Community Impact Report.
5. May 2021 Police Department Report.
6. 2021 WI DNR Recycling Grant in the amount of \$25,769.91.
7. 2021 Telephonic Assisted Cardiopulmonary Resuscitation Support Award in the amount of \$2,154.
8. 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.
9. Application for Class "B" beer and Class "B" liquor license requests from Natural Events Inc., 1111 E Brown Deer Road and Ginza II Fox Point, Inc., 333 W Brown Deer Road which have been approved by the Police Department.

**V. BUSINESS AGENDA**

**A. COMMITTEE AND COMMISSION REPORTS**

**1. Finance and Administration Committee**

- a. Presentation/acceptance of the 2020 Village Audit.

- b. Discussion/action on 2022 Budget Schedule.
- c. Discussion/action on May 2021 Administrative Services Report.
- d. Discussion/action on Resolution 21-\_\_\_\_, A Resolution Regarding the Wisconsin Department of Natural Resources NR 208, 2021 Compliance Maintenance Annual Report.

**2. Public Works Committee**

- a. Discussion/action on May 2021 Department of Public Works Report.
- b. Discussion/update on 2021 capital projects.

**3. Public Safety Committee**

- a. Discussion/action on May 2021 Communication Center Report

**4. Intergovernmental Cooperation Council**

**5. Board of Zoning Appeals**

**6. Architectural Review Committee**

- a. Discussion/action on Schlitz Audubon Nature Center Garage – 64 feet by 50 feet.

**7. Plan Commission**

- a. Discussion/action on the request for a Conditional Use Permit for Chicago Hearing, LLC at 333 W Brown Deer Road Suite #7 for retail hearing aid sales and services.
- b. Discussion/action on the request for a Conditional Use Permit for PowerUp USA, dba Myocyte, 333 W Brown Deer Road, Suite N, for a personal training business.

**8. Library Board**

- a. Discussion/action on the May 2021 Library Report.

**9. North Shore Fire Department**

**10. Community Development Authority**

**VI. VILLAGE PRESIDENT'S REPORT**

**VII. VILLAGE MANAGER'S REPORT**

**VIII. VILLAGE ATTORNEY'S REPORT**

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

## **X. 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/87662990246?pwd=aU82dTRQblVhd2xOR085cEE2cVFWUT09>

Meeting ID: 876 6299 0246; Passcode: 270872, 1-312-626-6799. 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](http://www.baysidewi.gov))



Village of Bayside  
9075 N Regent Road  
Board of Trustees Meeting  
June 17, 2021  
Remote Teleconferencing, 6:00pm

**BOARD OF TRUSTEES  
SUPPLEMENTAL AGENDA NOTES**

- I. **CALL TO ORDER AND ROLL CALL**
- II. **PLEDGE OF ALLEGIANCE**
- III. **CITIZENS AND DELEGATIONS**
- IV. **CONSENT AGENDA**

**A. Approval of:**

- 1. **Board of Trustees meeting minutes, May 20, 2021.**
- 2. **Summary of Claims for May 8, 2021 through June 10, 2021 in the amount of \$216,202.35.**
- 3. **May 2021 Financial Statement.**

Included in the packet is the May 2021 Financial Statement. Revenues and expenditures are on track year-to-date. **Approval is recommended.**

- 4. **May 2021 Community Impact Report.**

Included in the packet is the May 2021 Community Impact report. Of significant note, public meetings and events have increase 69% year-to-date and Access Bayside requests have increased 36%. **Approval is recommended.**

- 5. **May 2021 Police Department Report.**

Included in the packet is the May 2021 Police Department Report. Of significant note, the 2021 Hybrid Interceptor is at the equipment installer for conversion and placement into service. Traffic stops are up 33% year-to-date. **Approval is recommended.**

- 6. **2021 WI DNR Recycling Grant in the amount of \$25,769.91.**

Recycling grants awards are made to responsible units for residential recycling and yard waste program costs that are reasonable and necessary for planning and operating an effective recycling program. The Village has received this grant for over 20 years. **Approval is recommended.**

- 7. **2021 Telephonic Assisted Cardiopulmonary Resuscitation Support Award in the amount of \$2,154.**

Bayside Communication Center received a grant to train all telecommunicators in providing CPR instructions to callers based on criteria and circumstances in the call. **Approval is recommended.**

- 8. **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.

9. Application for Class “B” beer and Class “B” liquor license requests from Natural Events Inc., 1111 E Brown Deer Road and Ginza II Fox Point, Inc., 333 W Brown Deer Road which have been approved by the Police Department.

**V. BUSINESS AGENDA**

**A. COMMITTEE AND COMMISSION REPORTS**

**1. Finance and Administration Committee**

**a. Presentation/acceptance of the 2020 Village Audit.**

The 2020 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 2022 Budget Schedule.**

Listed below is the 2022 Budget Schedule. This schedule is very similar to the process utilized in 2021.

**June 2021**

- 1 Capital Improvement Plan (CIP) documents distributed.
- 17 Initial 2022 Board of Trustees consideration of budget guidelines and parameters.
- 30 2022 Department Operational budget worksheets distributed.  
Capital Improvement Plan (CIP) requests due.

**July 2021**

- 30 2021 Department goals and strategic initiatives update due.

**August 2021**

- 2 2022 department goals and 2022 strategic initiatives due.
- 9 ICMA Performance measurement trend analysis, dashboard, and fiscal analysis completed.
- 16 2022 Departmental/Operational budget worksheets due.  
2021 Department/Operational revenue and expenditure projections due.  
Five-year budget projections and long-term financial plan update completed.  
Case studies due.

**October 2021**

- 22 - 29 Distribution of Village Manager's recommended 2022 Executive budget to Board of Trustees.

**November 2021**

- 8-15 Sub-Committee meetings to review 2022 recommended budget.

18 Public hearing and consideration of 2022 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

**December 2021**

6 Tax bills mailed.

c. **Discussion/action on May 2021 Administrative Services Report.**

Included in the packet is the May 2021 Administrative Services report. Of significant note, The Comprehensive Annual Financial Report was completed and sent to the auditors for review. Building permits are up 28% year-to-date. **Approval is recommended.**

d. **Discussion/action on Resolution 21- \_\_\_\_, A Resolution Regarding the Wisconsin Department of Natural Resources NR 208, 2021 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. **Approval is recommended.**

2 **Public Works Committee**

a. **Discussion/action on May 2021 Department of Public Works Report.**

Included in the packet is the May 2021 Department of Public Works report. Of significant note, the amount of yard waste collected is up 15% year-to-date. The DPW crew participated in confined space training hosted by CVMIC, the Village's insurance company. **Approval is recommended.**

b. **Discussion/update on 2021 capital projects.**

**Lift Stations**

All gas connections will be completed on June 17. Generator installation was completed this week. Modifications to the control panel, punch list items, and landscaping are anticipated to be completed in the coming weeks.

**2021 Stormwater/Road Project**

DPW began culvert at ditch work this week. There is approximately four weeks of culvert work and four weeks of ditch work that needs to be completed. Completion of this portion of the project is estimated for the week of August 9, weather dependent. Road paving will begin in late August/early September.

**Solar Panels**

As of June 10, the solar panels have generated the equivalent of planting 128 trees, has saved 17,000 pounds of carbon dioxide emissions, and generated 11 megawatt hours. The system is fully functional. The Village has not received our first bill yet.

**Lion Gates**

The stormwater work at the Lion Gates has been completed. Landscaping has been installed along with solar lighting to accent the Gates.

**Storm Sewer Rehabilitation**

The storm sewer rehabilitation meeting was held. A 12" storm sewer installation will be taking place at 845 and 847 Glenbrook Road. A 42" and 21" storm sewer outfall repair will be taking place at 700 E Laramie Lane. Construction is anticipated to begin at the end of the month.

**3 Public Safety Committee**

**a. Discussion/action on May 2021 Communication Center Report.**

Included in the packet is the May 2021 Communication Center Report. Of significant note, calls are up 7% year-to-date and 911 hang ups are down 23% year-to-date. **Approval is recommended.**

**4. Intergovernmental Cooperation Council – No report.**

**5. Board of Zoning Appeals – No report.**

**6. Architectural Review Committee**

**a. Discussion/action on Schlitz Audubon Nature Center Garage – 64 feet by 50 feet.**

The Schlitz Audubon Nature Center garage has been approved by the Architectural Review Committee. Approval by the Board is required to move forward. **Approval is recommended.**

**7. Plan Commission**

**a. Discussion/action on the request for a Conditional Use Permit for Chicago Hearing, LLC at 333 W Brown Deer Road Suite #7 for retail hearing aid sales and services.**

The Conditional Use Permit was unanimously recommended by the Plan Commission on June 2.

**b. Discussion/action on the request for a Conditional Use Permit for PowerUp USA, dba Myocyte, 333 W Brown Deer Road, Suite N, for a personal training business.**

The Conditional Use Permit was unanimously recommended by the Plan Commission on June 2.

**8. Library Board**

**a. Discussion/action on the May 2021 Library Report.**

Included in the packet is the May 2021 Library Report. Of significant note, the North Shore Library celebrated its 35<sup>th</sup> Anniversary on May 18. Library usage numbers are continuing to increase and in May 2021, community usage is nearing pre-pandemic numbers. **Approval is recommended.**

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

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

**VI. VILLAGE PRESIDENT'S REPORT**

**VII. VILLAGE MANAGER'S REPORT**

**VIII. VILLAGE ATTORNEY'S REPORT**

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

**X. ADJOURNMENT**

Lynn Galyardt, Administrative Services Director

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Meeting ID: 876 6299 0246; Passcode: 270872, 1-312-626-6799. Upon reasonable notice, efforts will be made to accommodate the needs of disabled individuals through appropriate aids and services.

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**I. CALL TO ORDER AND ROLL CALL**

President Walny called the meeting to order at 6:00pm via remote teleconferencing.

**ROLL CALL**

**President:** Eido Walny  
**Trustees:** Mike Barth  
Darren Fisher  
Joshua Roling  
Dan Rosenfeld  
Bob Rudman  
Margaret Zitzer

**Also Present:** Village Manager Andy Pederson  
Village Attorney Chris Jaekels  
Assistant to the Village Manager Leah Hofer  
Administrative Services Director Lynn Galyardt  
Public Works Operations Superintendent Shane Albers  
Communications Center Director Liane Scharnott  
There was one person in the audience.

**II. PLEDGE OF ALLEGIANCE**

**III. CITIZENS AND DELEGATIONS**

- A.** Open to any citizen who wishes to speak on items not on the agenda. Please note there may be limited discussion on the information received, however, no action will be taken. Please state your name and address for the record.

**IV. CONSENT AGENDA**

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

**A. Approval of:**

1. **Board of Trustees meeting minutes, April 15, 2021.**
2. **Summary of Claims for April 9, 2021 through May 7, 2021 in the amount of \$548,343.21.**
3. **April 2021 Financial Statement.**
4. **April 2021 Community Impact Report.**
5. **Raze/repair order 550 E Glencoe Place.**

Motion by Trustee Zitzer, seconded by Trustee Barth, to approve Board of Trustees meeting minutes, April 15, 2021; Summary of Claims for April 9, 2021 through May 7, 2021 in the amount of \$548,343.21; April 2021 Financial Statement; April 2021 Community Impact Report; and Raze/repair order 550 E Glencoe Place. Motion carried unanimously.

**V. BUSINESS AGENDA**

**A. COMMITTEE AND COMMISSION REPORTS**

**1. Public Safety Committee**

**a. Discussion/action on April 2021 Communication Center Report.**

Director Scharnott provided an overview of the April 2021 Communication Center Report noting the number of calls are up by 7%, dispatch call handling time has been reduced due to not having to ask the additional COVID-19 questions from each caller and telecommunicator Paige Moss has been promoted to a trainer position.

Motion by Trustee Rosenfeld, seconded by Trustee Barth, to accept the April 2021 Communication Center Report. Motion carried unanimously.

**b. Discussion/introduction of Brittany Jelenc, Deputy Communications Director (Bayside Communications Center).**

Director Scharnott introduced Brittany Jelenc, the new Deputy Communications Director, noting that she is a welcome addition and brings an extensive background in dispatch and public safety services to the Center.

**c. Discussion/action on April 2021 Police Department Report.**

Chief Larsson provided an overview of the April 2021 Police Department report noting Lieutenant Miller has brought in many revenue grants, training hours have increased due to virtual training options, the union contract has been signed and traffic stops have increased 16% year-to-date.

Motion by Trustee Rosenfeld, seconded by Trustee Barth, to accept the April 2021 Police Department Report. Motion carried unanimously.

**d. Discussion/action on myBlue Neighbor Mediation Program partnership with Mediation and Restorative Justice Center, A Program of Wisconsin Community Services, Inc.**

Chief Larsson stated it is the mission of the myBlue Program to mediate concerns amongst residents and this program offered by the Mediation and Restorative Justice Center would assist people to create their own mutually agreeable solution with the assistance of a trained, impartial third-party mediator.

Manager Pederson stated the vetting process would go through the myBlue program and is an avenue to assist facilitate dialogue between the residents with the cost for each session being \$50.

President Walny stated he was the former president of the Wisconsin Association of Mediators and noted the person who would be the head of the program was a very well respected person.

Motion by Trustee Fisher, seconded by Trustee Barth, to accept the myBlue Neighbor Mediation Program partnership with Mediation and Restorative Justice Center, A Program of Wisconsin Community Services, Inc. Motion carried unanimously.

**2. Public Works Committee**

**a. Discussion/action on April 2021 Department of Public Works Report.**

Manager Pederson provided an overview of the April 2021 Department of Public Works report noting the first Clean Up Day was hosted since Fall of 2019 with 336 residents participating. The event was a

success with the volume of materials collected not being a large amount however, attendance was up.

Manager Pederson stated the crew has begun the springtime preparation at the park, all trees scheduled to be removed for 2021 have been removed, and the stumps have been ground. The adopt a tree program will be implemented on June 7. Manager Pederson stated the department, along with the neighboring communities, is having a difficult time attracting seasonal workers for the summer.

Motion by Trustee Barth, seconded by Trustee Zitzer, to accept the April 2021 Department of Public Works Report. Motion carried unanimously.

**b. Discussion/update on 2021 capital projects.**

Manger Pederson stated the lift stations at Hermitage Rd. and Bay Point Rd. are primarily finished with construction. The internal controls at the Bay Point lift station are completed and fully functioning. The Hermitage lift station should be completed in the following weeks. Landscaping and site work would be completed in late spring/early summer.

The anticipated ditching and stormwater work for the 2021 Road Project is on schedule to begin in June. Road paving will begin in late August/early September. The stormwater management pre-construction meeting will be held in the near future.

**3. Finance and Administration Committee**

**a. Discussion/action on April 2021 Administrative Services Report.**

Director Galyardt provided an overview of the April 2021 Administrative Services report noting Accurate Appraisal had completed the 2021 assessment data collection and assessment change notices were to be mailed on May 21, 2021, delinquent property tax notices were sent out and the total delinquent amount was significantly lower than in 2020 and the liquor license notices were sent out to the various businesses that currently hold licenses and all have returned their applications except for Los Paisa.

Motion by Trustee Zitzer, seconded by Trustee Rudman, to accept the April 2021 Administrative Services Report. Motion carried unanimously.

**b. Discussion/action on Resolution 21-\_\_\_\_\_, A Resolution to Rescind Declaration of Public Health Emergency in Response to the COVID-19, Coronavirus.**

Trustee Barth stated this resolution rescinds the declaration that is currently in effect and removes the mask requirement policy in Village buildings. Manager Pederson noted the Village never had a mask mandate for the Village as a whole. Trustee Rosenfeld commended Village Staff for their work during the pandemic.

Motion by Trustee Roling, seconded by Trustee Rudman, to approve Resolution 21-22, A Resolution to Rescind Declaration of Public Health Emergency in Response to the COVID-19, Coronavirus. Motion carried unanimously.

**c. Discussion/action on Resolution 21-\_\_\_\_\_, a Resolution to Authorize the Sale and Consumption of Fermented Malt Beverages in Village Parks Under Section 125.06(6) Wis. Stats.**

Trustee Barth stated this resolution permits the operation of outdoor beer gardens for 2021 with 1840 Brewing as well as at the Village Picnic, Five and Wine, and Movie in the Park events.

Motion by Trustee Zitzer, seconded by Trustee Fisher, to approve Resolution 21-23, a Resolution to Authorize the Sale and Consumption of Fermented Malt Beverages in Village Parks Under Section 125.06(6) Wis. Stats. Motion carried unanimously.

**d. Discussion/action on purchase of playground equipment from MidStates Recreation and Boland Recreation LLC. for Ellsworth Park.**

Trustee Barth stated this resolution would authorize the purchase of playground equipment for Ellsworth Park.

Manager Pederson noted the current equipment has seen its useful life and is recommended that the Village purchase the equipment from Boland Recreation and MidStates Recreation. The equipment is free-standing play structures and adult exercise equipment. The Village has received discounts from both vendors. The installation would be performed through a public-private partnership with DPW and volunteers in a community build. There is an opportunity to utilize grant revenue for the purchase. Anticipated installation is currently planned for September.

Motion by Trustee Fisher, seconded by Trustee Rudman, to approve the purchase of playground equipment from MidStates Recreation and Boland Recreation LLC. for Ellsworth Park. Motion carried unanimously.

**e. Discussion/action on scheduling Independence Day Parade, Village Picnic, Bayside Five and Wine, and Movie in the Park.**

Manager Pederson stated the Independence Day Parade was modified in 2020 and was conducted as a car parade. Given the conditions of the COVID-19 pandemic at that time, the Village received positive feedback about the driving parade. Most municipalities who have chosen to hold an Independence Day parade in 2021 have planned to expand their route to allow for greater distancing. Due to the area restrictions in the Village, it is suggested to continue the car parade in 2021 and return to the normal parade format in 2022.

The Village has begun planning a modified event for the Village Picnic which is scheduled to take place on September 25. The Picnic will be held from 2pm to 7pm with food being served from 2pm to 6pm and drinks from 2pm to 9pm. The Movie in the Park will become the Movie on the Sled Hill and will begin at 7:15pm. Lawn games and other events have also been planned to take place throughout the day. Staff has run into logistical and vendor issues due to availability. Staff is seeking approval of the above timelines for events to allow for more in-depth planning.

The Five and Wine, previously known as the 5K and 2-mile walk, will start at 4pm in front of Village Hall and end in front of Village Hall. Routes are still being determined as there is a conflict with the Schlitz Audubon Nature Center and we cannot utilize their property for the route.

Motion by Trustee Fisher, seconded by Trustee Roling, to accept scheduling Independence Day Parade, Village Picnic, Bayside Five and Wine, and Movie in the Park. Motion carried unanimously.

**4. Intergovernmental Cooperation Council – No report.**

**5. Board of Zoning Appeals**

**a. Discussion/action on the request for a special exception by Matthew and Claire Evans, for the property located at 309 E Fairy Chasm Road, to construct an 8'x10' shed that will encroach into the rear yard setback, contrary to Section 125-91(b)(5).**



Manager Pederson stated this request is to replace an existing shed and noted the Board of Zoning Appeals unanimously recommended the approval of the project at their May 5, 2021, meeting.

Motion by Trustee Barth, seconded by Trustee Fisher, to approve the request for a special exception by Matthew and Claire Evans, for the property located at 309 E Fairy Chasm Road, to construct an 8'x10' shed that will encroach into the rear yard setback, contrary to Section 125-91(b)(5). Motion carried unanimously.

- 6. Architectural Review Committee – No report.**
- 7. Plan Commission**
  - a. Discussion/action on the request for a Conditional Use Permit for R Design at 333 W Brown Deer Road Suite #10 for an interior design office/studio.**

President Walny stated this is a request for a design studio.

Motion by Trustee Zitzer, seconded by Trustee Fisher, to approve the request for a Conditional Use Permit for R Design at 333 W Brown Deer Road Suite #10 for an interior design office/studio. Motion carried unanimously.

- 8. Library Board**
  - a. Discussion/action on the April 2021 Library Report.**

Trustee Zitzer stated on May 5, 2021, the Finance Committee met and resolved several issues with regard to creating a capital fund using fund balance, rectifying the non-residency refunding due to the various communities, as well as the formula calculating what is owed by each community using fund balance to reimburse the communities.

Manager Pederson commended Trustee Zitzer for her efforts to resolve these issues.

Library Director Annie Bahringer stated she has been enjoying her time so far at the library.

Motion by Trustee Barth, seconded by Trustee Fisher, to accept the April 2021 Library Report. Motion carried unanimously.

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

## **VI. VILLAGE PRESIDENT'S REPORT**

- A. Discussion/action on appointment to Village committees.**

President Walny stated this agenda item was to appoint Joe Ellner to the Community Development Authority. Trustee Fisher endorsed Mr. Ellner.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve the appointment to Village committees. Motion carried unanimously.

## **VII. VILLAGE MANAGER'S REPORT**

Manager Pederson stated the Beer Garden will be held on Friday with the weather predicted to be over 80 degrees.

**VIII. VILLAGE ATTORNEY'S REPORT**

Attorney Jaekels stated the approval of the resolution regarding the sale of liquor at the Beer Garden event is to add a second layer as to who can serve alcohol at the event.

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

None

**X. ADJOURNMENT**

Motion by Trustee Fisher, seconded by Trustee Barth, to adjourn the meeting at 6:50pm. Motion carried unanimously.

Respectfully submitted,

Lynn Galyardt, Administrative Services Director

**SUMMARY OF CLAIMS**

**May 8, 2021 through June 10, 2021**

May 14, 2021	\$68,695.99
May 25, 2021	\$24,644.13
May 28, 2021	\$122,862.23
TOTAL	\$216,202.35

Report Criteria:  
Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/14/2021	36933	AMAZON/SYNCB	739.85
05/14/2021	36934	BAKER & TAYLOR	5,224.28
05/14/2021	36935	Collaborative Summer Library Prog	588.38
05/14/2021	36936	Daniels, David	60.00
05/14/2021	36937	DIGGERS HOTLINE INC	283.20
05/14/2021	36938	Five Star Telecom Inc	21,402.82
05/14/2021	36939	Friends of Schlitz Audubon Nature	225.00
05/14/2021	36940	HUMPHREY SERVICE PARTS INC	894.63
05/14/2021	36941	Khalid, Nzinga	200.00
05/14/2021	36942	KUJAWA ENTERPRISES INC	9,125.00
05/14/2021	36943	LANNON STONE PRODUCTS	915.31
05/14/2021	36944	LEMOINE, MICHAEL	35.00
05/14/2021	36945	LOCUTION SYSTEMS INC.	12,883.00
05/14/2021	36946	Mad Science of Milwaukee Inc	399.00
05/14/2021	36947	Nicola, Abigail	125.00
05/14/2021	36948	NORTH SHORE FIRE DEPT-4401	4,697.15
05/14/2021	36949	OZAUKEE COUNTY CLERK	171.28
05/14/2021	36950	Pack, William	250.00
05/14/2021	36951	PACKERLAND RENT-A-MAT INC.	35.24
05/14/2021	36952	SAFEBUILT LLC Lockbox #88135	2,755.39
05/14/2021	36953	SCHOLASTIC LIBRARY PUBLISHING I	72.80
05/14/2021	36954	SECURIAN FINANCIAL GROUP	672.08
05/14/2021	36955	Torralba, Ann	350.00
05/14/2021	36956	We Energies	3,450.00
05/14/2021	36957	WE ENERGIES -	2,416.35
05/14/2021	999997563	CARTER, JULIE	725.23
Grand Totals:			<u>68,695.99</u>

## Report Criteria:

Report type: Summary

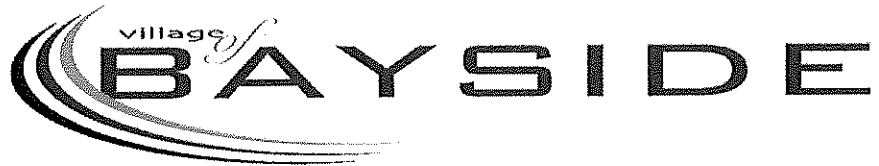
Check Issue Date	Check Number	Payee	Amount
05/25/2021	999997565	ACE HARDWARE - MEQUON	54.30
05/25/2021	999997566	APCO INTERNATIONAL INC.	535.00
05/25/2021	999997567	BATZNER PEST CONTROL	79.00
05/25/2021	999997568	CNA SURETY	30.00
05/25/2021	999997569	FISH WINDOW CLEANING	350.00
05/25/2021	999997570	HOME DEPOT	896.25
05/25/2021	999997571	MENARDS-MILWAUKEE	123.08
05/25/2021	999997572	MEQUON ACE HARDWARE	17.26
05/25/2021	999997573	MITEL	932.67
05/25/2021	999997574	Newman Chevrolet	120.00
05/25/2021	999997575	PEOPLE KEYS	48.00
05/25/2021	999997576	Pick N Save	81.92
05/25/2021	999997577	SENDIKS	21.96
05/25/2021	999997578	SHERWIN WILLIAMS	76.58
05/25/2021	999997579	SPECTRUM BUSINESS	5,872.37
05/25/2021	999997580	TRUCK COUNTRY	1,564.96
05/25/2021	999997581	US BANK	1,699.54
05/25/2021	999997582	VERIZON WIRELESS	392.99
05/25/2021	999997583	WASTE MANAGEMENT OF WI	11,610.98
05/25/2021	999997584	ZUERN	137.27
Grand Totals:			24,644.13

## Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/28/2021	36960	AMAZON/SYNCB	847.78
05/28/2021	36961	ARCH ELECTRIC	84,436.00
05/28/2021	36962	BERMAN, JOEL	6.00
05/28/2021	36963	DAVIS & KUELTHAU S.C.	7,039.46
05/28/2021	36964	DELTA DENTAL	133.20
05/28/2021	36965	EBSCO INDUSTRIES INC.	6.62
05/28/2021	36966	HERBST OIL	4,043.07
05/28/2021	36967	ICC OF MILWAUKEE COUNTY	350.00
05/28/2021	36968	ICMA	200.00
05/28/2021	36969	MILW COUNTY ELECTION COMMISS	575.90
05/28/2021	36970	NORTH SHORE BANK	2,390.85
05/28/2021	36971	NORTH SHORE FIRE DEPT-4401	4,275.64
05/28/2021	36972	OCCUPATIONAL HEALTH CENTERS	71.00
05/28/2021	36973	RODGERS, JOHN	25.00
05/28/2021	36974	TACK, MIKE	9.50
05/28/2021	36975	THOMAS, MAYLAN	9.50
05/28/2021	36976	WE ENERGIES -	6,167.48
05/28/2021	36977	WEGGELAND, KIMBERLY	150.00
05/28/2021	36978	WIL-surge Electric Inc	11,400.00
05/28/2021	999997564	CARTER, JULIE	725.23
Grand Totals:			<u>122,862.23</u>

IV.A.3.



**MAY 2021**

**FINANCIAL STATEMENT**

VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%	
<u>TAXES</u>						
10-41100	PROPERTY TAXES	.00	2,543,969.35	3,226,561.00	682,591.65	78.8
10-41300	INTEREST ON DELINQUENT TAXES	2,309.29	6,921.66	12,000.00	5,078.34	57.7
10-41500	PAYMENT IN LIEU OF TAXES	.00	14,172.94	46,533.00	32,360.06	30.5
TOTAL TAXES		2,309.29	2,565,063.95	3,285,094.00	720,030.05	78.1
<u>INTERGOVERNMENTAL</u>						
10-43210	COMMUNITY DEVELOPMENT BLOC	.00	.00	5,598.00	5,598.00	.0
10-43225	PUBLIC SAFETY COMMUNICATION	.00	97,488.00	97,488.00	.00	100.0
10-43235	NORTH SHORE LIBRARY REVENUE	.00	.00	19,521.00	19,521.00	.0
10-43410	STATE SHARED REVENUES	.00	.00	60,296.00	60,296.00	.0
10-43415	VIDEO SERVICE PROVIDER AID	.00	.00	7,330.00	7,330.00	.0
10-43510	RECYCLING GRANT	25,769.91	25,769.91	25,676.00	93.91-	100.4
10-43530	EXEMPT COMPUTER AID	.00	.00	15,160.00	15,160.00	.0
10-43535	PERSONAL PROPERTY AID	1,737.78	1,737.78	1,737.00	.78-	100.0
10-43540	STATE TRANSPORTATION AIDS	.00	176,221.42	412,020.00	235,798.58	42.8
10-43545	ST 32 HIGHWAY AIDS	.00	8,492.46	16,954.00	8,461.54	50.1
10-43555	INTERGOVERNMENTAL GRANT	.00	.00	10,000.00	10,000.00	.0
10-43600	EXPENDITURE RESTRAINT	.00	.00	78,900.00	78,900.00	.0
TOTAL INTERGOVERNMENTAL		27,507.69	309,709.57	750,680.00	440,970.43	41.3
<u>LICENSES &amp; PERMITS</u>						
10-44100	OPERATORS LICENSE	330.00	495.00	1,000.00	505.00	49.5
10-44120	LIQUOR LICENSE	.00	2,500.00	2,900.00	400.00	86.2
10-44140	CIGARETTE LICENSE	.00	200.00	200.00	.00	100.0
10-44220	ANIMAL LICENSES	133.00	775.68	1,750.00	974.32	44.3
10-44300	CABLE FRANCHISE FEES	9,646.48	29,656.31	65,000.00	35,343.69	45.6
10-44415	ARC APPLICATION FEES	360.00	1,260.00	2,000.00	740.00	63.0
10-44420	OCCUPANCY PERMITS	200.00	300.00	250.00	50.00-	120.0
10-44435	TRANSIENT MERCHANT PERMIT	.00	.00	300.00	300.00	.0
10-44460	BUILDING PERMITS	5,847.48	23,081.06	65,000.00	41,918.94	35.5
10-44480	VACANT PROPERTY FEE	.00	750.00	.00	750.00-	.0
10-44495	EXCAVATION/RIGHT OF WAY/PRIVL	600.00	3,550.00	15,000.00	11,450.00	23.7
10-44530	RUMMAGE SALE PERMITS	155.00	200.00	120.00	80.00-	166.7
10-44535	DUMPSTER PERMITS	430.00	2,495.00	2,000.00	495.00-	124.8
10-44540	SIGN PERMITS	40.00	720.00	500.00	220.00-	144.0
10-44550	CONDITIONAL USE APPLICATION	600.00	900.00	300.00	600.00-	300.0
10-44555	BOARD OF ZONING APPEALS FEES	500.00	2,500.00	500.00	2,000.00-	500.0
10-44560	TREE PROGRAM	5,650.00	12,550.00	5,000.00	7,550.00-	251.0
10-44570	SPECIAL EVENT PERMITS	.00	240.00	50.00	190.00-	480.0
TOTAL LICENSES & PERMITS		24,491.96	82,173.05	161,870.00	79,696.95	50.8



VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>FINES &amp; FORFEITURES</u>					
10-45100 FINES & FORFEITURES	5,421.50	20,618.20	40,000.00	19,381.80	51.6
10-45125 NOTARY/FINGER	.00	25.00	100.00	75.00	25.0
TOTAL FINES & FORFEITURES	5,421.50	20,643.20	40,100.00	19,456.80	51.5
<u>PUBLIC CHARGES FOR SERVICES</u>					
10-46110 PROPERTY STATUS REVENUE	550.00	1,850.00	4,000.00	2,150.00	46.3
10-46120 PUBLICATION FEES	.00	100.00	175.00	75.00	57.1
10-46130 DATA SALES	163.20	673.90	550.00	123.90	122.5
10-46150 BRICK DONATIONS	2,850.00	3,200.00	.00	3,200.00	.0
10-46310 SPECIAL PICKUPS	1,969.00	5,233.74	8,000.00	2,766.26	65.4
10-46315 MULCH DELIVERIES	2,759.00	5,516.00	4,800.00	716.00	114.9
10-46330 WELL PERMIT/ABANDONMENT FEES	100.00	300.00	.00	300.00	.0
10-46400 EQUIPMENT RENTAL- SEWER FUND	.00	20,000.00	20,000.00	.00	100.0
10-46415 EQUIPMENT RENTAL- STORMWATER	.00	20,000.00	20,000.00	.00	100.0
10-46710 PARK FACILITY RENTAL & PROGRA	670.00	982.00	800.00	182.00	122.8
10-46715 PUBLIC WORKS SERVICE REVENUE	25.00	70.00	300.00	230.00	23.3
10-46740 COMMUNITY EVENT DONATIONS	1,000.00	1,000.00	.00	1,000.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	10,086.20	58,925.64	58,625.00	300.64	100.5
<u>MISCELLANEOUS REVENUE</u>					
10-48100 INTEREST	8,249.96	37,254.11	110,000.00	72,745.89	33.9
10-48120 REALIZED/UNREALIZED GAIN/LOSS	( 2,664.08)	( 32,265.60)	.00	32,265.60	.0
10-48200 MISCELLANEOUS REVENUE	78.70	663.50	500.00	163.50	132.7
10-48210 COPIES	.00	.00	150.00	150.00	.0
10-48220 FALSE ALARM FEES	( 300.00)	630.00	5,000.00	4,370.00	12.6
10-48230 RECYCLING PROCEEDS	1,231.59	3,188.66	500.00	2,688.66	637.7
10-48240 CREDIT CARD REVENUE	2,680.22	5,315.30	7,000.00	1,684.70	75.9
10-48310 EQUIPMENT SALE PROCEEDS	878.01	2,873.80	.00	2,873.80	.0
10-48500 DONATIONS	.00	4,000.00	10,000.00	6,000.00	40.0
TOTAL MISCELLANEOUS REVENUE	10,154.40	21,659.77	133,150.00	111,490.23	16.3
TOTAL FUND REVENUE	79,971.04	3,058,175.18	4,429,519.00	1,371,343.82	69.0

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL GOVERNMENT</u>					
10-51000-110	19,130.35	84,315.48	236,083.00	151,767.52	35.7
10-51000-117	166.68	833.40	2,000.00	1,166.60	41.7
10-51000-119	11.32	56.60	208.00	151.40	27.2
10-51000-120	700.00	3,000.00	8,400.00	5,400.00	35.7
10-51000-125	.00	1,528.50	3,000.00	1,471.50	51.0
10-51000-130	760.66	2,617.52	3,800.00	1,182.48	68.9
10-51000-150	1,313.94	6,333.57	15,017.00	8,683.43	42.2
10-51000-151	1,502.83	7,212.02	20,402.00	13,189.98	35.4
10-51000-152	66.57	403.35	796.00	392.65	50.7
10-51000-153	1,477.94	8,582.05	17,393.00	8,810.95	49.3
10-51000-154	37.50	221.91	362.00	140.09	61.3
10-51000-208	.00	117.00	2,000.00	1,883.00	5.9
10-51000-210	939.00	4,337.60	13,379.00	9,041.40	32.4
10-51000-211	5,028.17	20,112.68	58,583.00	38,470.32	34.3
10-51000-214	1,832.08	15,023.12	18,743.00	3,719.88	80.2
10-51000-217	.00	14,562.50	29,395.00	14,832.50	49.5
10-51000-219	.00	21,165.00	24,900.00	3,735.00	85.0
10-51000-221	245.22	1,141.55	2,614.00	1,472.45	43.7
10-51000-225	.00	.00	1,000.00	1,000.00	.0
10-51000-226	.00	94.04	200.00	105.96	47.0
10-51000-229	453.28	2,345.10	4,200.00	1,854.90	55.8
10-51000-230	25.55	388.44	2,200.00	1,811.56	17.7
10-51000-238	.00	800.00	6,000.00	5,200.00	13.3
10-51000-300	.00	.00	800.00	800.00	.0
10-51000-310	20.38	470.04	3,717.00	3,246.96	12.7
10-51000-311	.00	2,331.80	2,600.00	268.20	89.7
10-51000-321	350.00	2,322.77	6,430.00	4,107.23	36.1
10-51000-322	200.00	2,109.00	8,255.00	6,146.00	25.6
10-51000-323	.00	.00	1,000.00	1,000.00	.0
10-51000-324	.00	.00	383.00	383.00	.0
10-51000-350	.00	.00	2,000.00	2,000.00	.0
10-51000-390	.00	.00	100.00	100.00	.0
10-51000-500	.00	.00	50,000.00	50,000.00	.0
10-51000-501	8,972.79	50,855.12	89,554.00	38,698.88	56.8
10-51000-510	.00	39,158.69	44,307.00	5,148.31	88.4
10-51000-511	.00	4,427.00	5,606.00	1,179.00	79.0
10-51000-512	.00	708.00	708.00	.00	100.0
10-51000-513	.00	50,272.18	50,523.00	250.82	99.5
10-51000-515	.00	125.24	166.00	40.76	75.5
10-51000-516	.00	7,099.07	7,418.00	318.93	95.7
10-51000-517	.00	7,399.07	9,816.00	2,416.93	75.4
10-51000-591	.00	.00	4,000.00	4,000.00	.0
<b>TOTAL GENERAL GOVERNMENT</b>	<b>43,234.26</b>	<b>362,469.41</b>	<b>758,058.00</b>	<b>395,588.59</b>	<b>47.8</b>

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>POLICE</u>						
10-52100-110	WAGES FT	85,202.12	400,329.77	1,108,010.00	707,680.23	36.1
10-52100-111	OVERTIME	869.98	642.01	30,000.00	30,642.01	( 2.1)
10-52100-116	HOLIDAY PAY	.00	.00	36,286.00	36,286.00	.0
10-52100-117	HEALTH INSURANCE BUYOUT	.00	.00	12,600.00	12,600.00	.0
10-52100-118	SHIFT DIFFERENTIAL PAY	275.00	1,075.00	3,360.00	2,285.00	32.0
10-52100-119	DENTAL INSURANCE BUYOUT	18.88	94.40	680.00	585.60	13.9
10-52100-150	WISCONSIN RETIREMENT SYSTEM	9,099.65	41,797.26	122,031.00	80,233.74	34.3
10-52100-151	SOCIAL SECURITY	6,492.30	30,614.02	91,673.00	61,058.98	33.4
10-52100-152	LIFE INSURANCE	67.47	410.03	855.00	444.97	48.0
10-52100-153	HEALTH INSURANCE	8,677.56	52,688.31	155,107.00	102,418.69	34.0
10-52100-154	DENTAL INSURANCE	123.92	754.68	2,705.00	1,950.32	27.9
10-52100-209	HOUSE OF CORRECTION FEES	.00	.00	751.00	751.00	.0
10-52100-210	CONTRACTUAL SERVICES	894.00	15,279.28	37,068.00	21,788.72	41.2
10-52100-211	LEGAL COUNSEL-CONTRACTED	2,066.79	8,100.66	24,897.00	16,796.34	32.5
10-52100-213	LEGAL COUNSEL-PERSONNEL	120.00	535.50	1,000.00	464.50	53.6
10-52100-215	MADACC	.00	976.12	1,300.00	323.88	75.1
10-52100-221	TELECOMMUNICATIONS	817.53	2,584.78	5,195.00	2,610.22	49.8
10-52100-225	COMPUTER SUPPORT SERVICES	.00	.00	5,000.00	5,000.00	.0
10-52100-226	BENEFIT ADMINISTRATIVE FEES	.00	1,580.11	1,586.00	5.89	99.6
10-52100-230	MATERIALS & SUPPLIES	749.87	12,549.54	14,356.00	1,806.46	87.4
10-52100-231	FLEET MAINTENANCE	525.33	4,363.95	7,000.00	2,636.05	62.3
10-52100-310	OFFICE SUPPLIES	.00	48.37	1,000.00	951.63	4.8
10-52100-311	POSTAGE	.00	611.00	800.00	189.00	76.4
10-52100-321	DUES & SUBSCRIPTIONS	.00	425.00	990.00	565.00	42.9
10-52100-322	TRAINING, SAFETY & CERTIFICATI	199.96	2,026.01	4,000.00	6,026.01	( 50.7)
10-52100-323	AMMUNITION	.00	1,141.00	1,600.00	459.00	71.3
10-52100-330	UNIFORM SUPPLIES	203.90	3,928.28	6,500.00	2,571.72	60.4
10-52100-333	MEDICAL SUPPLIES	.00	.00	1,090.00	1,090.00	.0
10-52100-340	FUEL MAINTENANCE	1,628.04	7,210.43	18,060.00	10,849.57	39.9
10-52100-519	GASB 45 OBLIGATIONS	3,474.15	37,382.26	46,334.00	8,951.74	80.7
	<b>TOTAL POLICE</b>	<b>118,266.75</b>	<b>621,811.73</b>	<b>1,741,834.00</b>	<b>1,120,022.27</b>	<b>35.7</b>
<u>NORTH SHORE FIRE DEPT</u>						
10-52200-224	NORTH SHORE FIRE DEPARTMENT	.00	432,342.00	864,506.00	432,164.00	50.0
	<b>TOTAL NORTH SHORE FIRE DEPT</b>	<b>.00</b>	<b>432,342.00</b>	<b>864,506.00</b>	<b>432,164.00</b>	<b>50.0</b>
<u>BUILDING INSPECTION</u>						
10-52400-110	WAGES FT	.00	20,000.00	20,000.00	.00	100.0
10-52400-250	BUILDING INSPECTIONS	2,755.39	9,487.14	35,750.00	26,262.86	26.5
	<b>TOTAL BUILDING INSPECTION</b>	<b>2,755.39</b>	<b>29,487.14</b>	<b>55,750.00</b>	<b>26,262.86</b>	<b>52.9</b>

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>DEPARTMENT OF PUBLIC WORKS</u>						
10-53000-110	WAGES FT	30,897.82	163,657.91	303,960.00	140,302.09	53.8
10-53000-111	OVERTIME	.00	4,696.14	4,200.00	-496.14	111.8
10-53000-150	WISCONSIN RETIREMENT SYSTEM	1,967.88	9,596.16	20,057.00	10,460.84	47.8
10-53000-151	SOCIAL SECURITY	2,140.18	10,727.52	23,574.00	12,846.48	45.5
10-53000-152	LIFE INSURANCE	64.36	351.84	557.00	205.16	63.2
10-53000-153	HEALTH INSURANCE	10,155.07	54,679.98	91,315.00	36,635.02	59.9
10-53000-154	DENTAL INSURANCE	219.43	1,181.46	1,903.00	721.54	62.1
10-53000-200	FACILITY MAINTENANCE & SUPPLIE	39,336.18	76,758.55	97,500.00	20,741.45	78.7
10-53000-201	CLEANING & JANITORIAL SERVICES	765.37	3,135.05	11,400.00	8,264.95	27.5
10-53000-202	HVAC MAINTENANCE	.00	.00	4,200.00	4,200.00	.0
10-53000-210	CONTRACTUAL SERVICES	9,149.36	10,130.95	38,727.00	28,596.05	26.2
10-53000-216	ENGINEERING	.00	1,327.00	20,000.00	18,673.00	6.6
10-53000-220	UTILITIES	7,234.98	20,411.65	55,000.00	34,588.35	37.1
10-53000-221	TELECOMMUNICATIONS	146.00	841.15	2,300.00	1,458.85	36.6
10-53000-226	BENEFIT ADMINISTRATIVE FEES	.00	91.94	114.00	22.06	80.7
10-53000-230	MATERIALS & SUPPLIES	110.48	2,323.37	5,100.00	2,776.63	45.6
10-53000-231	FLEET MAINTENANCE	2,854.68	13,205.26	31,163.00	17,957.74	42.4
10-53000-233	TOOLS	85.38	578.40	1,500.00	921.60	38.6
10-53000-310	OFFICE SUPPLIES	.00	.00	150.00	150.00	.0
10-53000-321	DUES & SUBSCRIPTIONS	.00	16.53-	525.00	541.53	( 3.2)
10-53000-322	TRAINING, SAFETY & CERTIFICATI	186.00	1,138.00	1,950.00	812.00	58.4
10-53000-330	UNIFORM SUPPLIES	.00	201.21	1,800.00	1,598.79	11.2
10-53000-334	WINTER OPERATIONS	104.21	19,505.51	40,000.00	20,494.49	48.8
10-53000-340	FUEL MAINTENANCE	2,061.23	4,223.37	20,000.00	15,776.63	21.1
10-53000-350	EQUIPMENT REPLACEMENT	.00	4,894.84	6,200.00	1,305.16	79.0
10-53000-360	EQUIPMENT RENTAL	.00	7,695.00	8,685.00	990.00	88.6
10-53000-370	TIPPING FEES	11,610.98	20,126.94	71,000.00	50,873.06	28.4
10-53000-377	YARD WASTE TUB GRINDING	.00	.00	8,500.00	8,500.00	.0
10-53000-390	PUBLIC RELATIONS	.00	.00	100.00	100.00	.0
10-53000-400	STREET MAINTENANCE	.00	.00	7,700.00	7,700.00	.0
10-53000-450	SIGNAGE	.00	.00	2,000.00	2,000.00	.0
10-53000-460	FORESTRY & LANDSCAPING	109.00	109.00	6,815.00	6,706.00	1.6
10-53000-465	TREE DISEASE MITIGATION	.00	32.98	15,000.00	14,967.02	.2
	<b>TOTAL DEPARTMENT OF PUBLIC WO</b>	<b>119,198.59</b>	<b>431,604.65</b>	<b>902,995.00</b>	<b>471,390.35</b>	<b>47.8</b>
<u>NORTH SHORE LIBRARY</u>						
10-55100-227	NORTH SHORE LIBRARY	.00	160,277.00	160,277.00	.00	100.0
	<b>TOTAL NORTH SHORE LIBRARY</b>	<b>.00</b>	<b>160,277.00</b>	<b>160,277.00</b>	<b>.00</b>	<b>100.0</b>

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-55200-110 WAGES FT	.00	.00	5,200.00	5,200.00	.0
10-55200-151 SOCIAL SECURITY	.00	.00	398.00	398.00	.0
10-55200-230 MATERIALS & SUPPLIES	.00	7.46	500.00	492.54	1.5
10-55200-235 COMMUNITY EVENTS	81.92	73.87	15,000.00	14,926.13	.5
TOTAL PARKS	81.92	81.33	21,098.00	21,016.67	.4
<u>DEPARTMENT 59242</u>					
10-59242-900 TRANSFER OUT	.00	46,000.00	46,000.00	.00	100.0
TOTAL DEPARTMENT 59242	.00	46,000.00	46,000.00	.00	100.0
TOTAL FUND EXPENDITURES	283,536.91	2,084,073.26	4,550,518.00	2,466,444.74	45.8
NET REVENUE OVER EXPENDITURES	203,565.87-	974,101.92	120,999.00-	-1,095,100.92	805.1

VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>INTERGOVERNMENTAL</u>					
20-43210 INTERGOVERNMENTAL GRANTS	1,958.79	1,958.79	.00	-1,958.79	.0
TOTAL INTERGOVERNMENTAL	1,958.79	1,958.79	.00	-1,958.79	.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
20-46410 RESIDENTIAL SEWER	.00	788,144.00	795,088.00	6,944.00	99.1
20-46420 COMMERCIAL SEWER	1,935.40	24,836.02	100,000.00	75,163.98	24.8
20-46425 POLICE LEASE REVENUE	.00	34,230.00	34,230.00	.00	100.0
20-46450 SEWER INTERGOVERNMENTAL REV	.00	11,709.00	.00	-11,709.00	.0
TOTAL PUBLIC CHARGES FOR SERVI	1,935.40	858,919.02	929,318.00	70,398.98	92.4
<u>MISCELLANEOUS REVENUE</u>					
20-48100 INTEREST	7.83	44.43	.00	-44.43	.0
TOTAL MISCELLANEOUS REVENUE	7.83	44.43	.00	-44.43	.0
TOTAL FUND REVENUE	3,902.02	860,922.24	929,318.00	68,395.76	92.6

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>GENERAL SEWER</u>						
20-51000-110	WAGES FT	4,369.95	44,008.12	123,597.00	79,588.88	35.6
20-51000-111	OVERTIME	.00	.00	900.00	900.00	.0
20-51000-117	HEALTH INSURANCE BUYOUT	41.66	208.30	500.00	291.70	41.7
20-51000-119	DENTAL INSURANCE BUYOUT	3.78	18.90	54.00	35.10	35.0
20-51000-150	WISCONSIN RETIREMENT SYSTEM	294.95	1,349.62	8,404.00	7,054.38	16.1
20-51000-151	SOCIAL SECURITY	329.30	1,504.90	9,566.00	8,061.10	15.7
20-51000-152	LIFE INSURANCE	12.44	106.48	263.00	156.52	40.5
20-51000-153	HEALTH INSURANCE	360.43	5,720.21	21,741.00	16,020.79	26.3
20-51000-154	DENTAL INSURANCE	8.55	127.78	453.00	325.22	28.2
20-51000-210	CONTRACTUAL SERVICES	24.36	72,715.45	274,993.00	202,277.55	26.4
20-51000-214	AUDIT SERVICES	344.56	2,825.40	3,525.00	699.60	80.2
20-51000-216	ENGINEERING	.00	6,546.36	34,678.00	28,131.64	18.9
20-51000-220	UTILITIES	3,746.87	7,479.15	10,423.24	2,944.09	71.8
20-51000-221	TELECOMMUNICATIONS	39.73	59.58	100.00	40.42	59.6
20-51000-226	BENEFIT ADMINISTRATIVE FEES	.00	20.79	23.00	2.21	90.4
20-51000-230	MATERIALS & SUPPLIES	235.72	235.85	2,000.00	1,764.15	11.8
20-51000-231	FLEET MAINTENANCE	.00	238.72	1,500.00	1,261.28	15.9
20-51000-232	LIFT STATION MAINTENANCE	.00	.00	6,126.76	6,126.76	.0
20-51000-233	TOOLS	.00	.00	1,500.00	1,500.00	.0
20-51000-234	DIGGERS HOTLINE	283.20	523.20	2,000.00	1,476.80	26.2
20-51000-311	POSTAGE	.00	300.00	400.00	100.00	75.0
20-51000-322	TRAINING, SAFETY & CERTIFICATI	.00	96.00	2,400.00	2,304.00	4.0
20-51000-340	FUEL MAINTENANCE	.00	3,200.00	3,200.00	.00	100.0
20-51000-350	EQUIPMENT REPLACEMENT	.00	.00	1,000.00	1,000.00	.0
20-51000-360	EQUIPMENT RENTAL-GENENERAL FU	.00	20,000.00	20,000.00	.00	100.0
20-51000-510	GENERAL LIABILITY INSURANCE	.00	1,769.62	2,134.00	364.38	82.9
20-51000-513	WORKERS COMPENSATION	.00	1,649.26	1,652.00	2.74	99.8
20-51000-515	COMMERCIAL CRIME POLICY	.00	8.30	11.00	2.70	75.5
20-51000-516	PROPERTY INSURANCE	.00	2,789.10	2,914.00	124.90	95.7
20-51000-801	CAPITAL PROJECTS	24,065.50	19,628.40	320,331.00	300,702.60	6.1
	<b>TOTAL GENERAL SEWER</b>	<b>34,161.00</b>	<b>193,129.49</b>	<b>856,389.00</b>	<b>663,259.51</b>	<b>22.6</b>
<u>DEPRECIATION</u>						
20-53000-700	DEPRECIATION	.00	.00	3,138.00	3,138.00	.0
	<b>TOTAL DEPRECIATION</b>	<b>.00</b>	<b>.00</b>	<b>3,138.00</b>	<b>3,138.00</b>	<b>.0</b>
<u>DEBT</u>						
20-58100-617	PRINCIPAL REDEMPTION - CWFL	.00	.00	80,806.00	80,806.00	.0
20-58100-618	PRINCIPAL REDEMPTION - BOND	.00	.00	173,750.00	173,750.00	.0
20-58100-621	INTEREST - BOND	853.10	20,456.83	48,426.00	27,969.17	42.2
20-58100-626	INTEREST-CLEAN WATER FUND LOA	.00	3,959.86	6,964.00	3,004.14	56.9
	<b>TOTAL DEBT</b>	<b>853.10</b>	<b>24,416.69</b>	<b>309,946.00</b>	<b>285,529.31</b>	<b>7.9</b>

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

SANITARY SEWER FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>AMORTIZATION OF DEBT</u>						
20-58291-226	BOND ISSUANCE FEES	.00	39,446.38	.00	-39,446.38	.0
	TOTAL AMORTIZATION OF DEBT	.00	39,446.38	.00	-39,446.38	.0
	TOTAL FUND EXPENDITURES	35,014.10	256,992.56	1,169,473.00	912,480.44	22.0
	NET REVENUE OVER EXPENDITURES	31,112.08	603,929.68	240,155.00	-844,084.68	251.5



VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<hr/>					
22-43210 INTERGOVERNMENTAL GRANTS	.00	.00	40,000.00	40,000.00	.0
TOTAL SOURCE 43	.00	.00	40,000.00	40,000.00	.0
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PUBLIC CHARGES FOR SERVICES					
22-46405 RESIDENTIAL STORMWATER	.00	384,714.80	384,178.00	-536.80	100.1
22-46425 COMMERCIAL STORMWATER	4,520.10	36,633.55	154,449.00	117,815.45	23.7
22-46430 RIGHT-OF-WAY MANAGEMENT	4,200.00	10,900.00	10,000.00	-900.00	109.0
TOTAL PUBLIC CHARGES FOR SERVI	8,720.10	432,248.35	548,627.00	116,378.65	78.8
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OTHER FINANCING SOURCES					
22-49100 PROCEEDS OF LONG-TERM DEBT	.00	310,000.00	.00	-310,000.00	.0
22-49120 PROCEEDS OF PREMIUM	.00	10,890.00	.00	-10,890.00	.0
TOTAL OTHER FINANCING SOURCES	.00	320,890.00	.00	-320,890.00	.0
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TOTAL FUND REVENUE	8,720.10	753,138.35	588,627.00	-164,511.35	128.0

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
22-53000-110 WAGES FT	4,034.41	33,238.14	123,597.00	90,358.86	26.9
22-53000-111 OVERTIME	.00	.00	900.00	900.00	.0
22-53000-117 HEALTH INSURANCE BUYOUT	41.66	208.30	500.00	291.70	41.7
22-53000-119 DENTAL INSURANCE BUYOUT	3.78	18.90	54.00	35.10	35.0
22-53000-150 WISCONSIN RETIREMENT SYSTEM	272.31	1,421.77	8,404.00	6,982.23	16.9
22-53000-151 SOCIAL SECURITY	305.24	1,582.48	9,566.00	7,983.52	16.5
22-53000-152 LIFE INSURANCE	12.21	80.20	263.00	182.80	30.5
22-53000-153 HEALTH INSURANCE	272.90	3,946.37	21,741.00	17,794.63	18.2
22-53000-154 DENTAL INSURANCE	6.65	89.43	453.00	363.57	19.7
22-53000-210 CONTRACTUAL SERVICES	24.36	117.58	2,229.00	2,111.42	5.3
22-53000-214 AUDIT SERVICES	161.68	1,325.74	1,654.00	328.26	80.2
22-53000-216 ENGINEERING	.00	1,723.00	62,164.00	60,441.00	2.8
22-53000-220 UTILITY EXPENSES	81.97	401.40	2,400.00	1,998.60	16.7
22-53000-221 TELECOMMUNICATIONS	.00	.00	100.00	100.00	.0
22-53000-226 BENEFIT ADMINISTRATIVE FEES	.00	13,822.27	23.00	-13,799.27	60096.8
22-53000-230 MATERIALS & SUPPLIES	.00	2,114.57	2,500.00	385.43	84.6
22-53000-232 LIFT STATION MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
22-53000-322 TRAINING, SAFETY & CERTIFICATI	.00	.00	1,000.00	1,000.00	.0
22-53000-327 CULVERT MATERIALS	915.31	915.31	25,800.00	24,884.69	3.6
22-53000-328 LANDSCAPING MATERIALS	.00	224.00	37,000.00	36,776.00	.6
22-53000-329 EXCAVATION AND DISPOSAL	.00	.00	15,000.00	15,000.00	.0
22-53000-340 FUEL MAINTENANCE	.00	2,500.00	2,500.00	.00	100.0
22-53000-350 EQUIPMENT REPLACEMENT	.00	44,138.55	62,000.00	17,861.45	71.2
22-53000-360 EQUIPMENT RENTAL	.00	20,000.00	20,000.00	.00	100.0
22-53000-510 GENERAL LIABILITY INSURANCE	.00	2,182.30	2,634.00	451.70	82.9
22-53000-513 WORKERS COMPENSATION	.00	1,617.10	1,620.00	2.90	99.8
22-53000-515 COMMERCIAL CRIME POLICY	.00	8.30	11.00	2.70	75.5
22-53000-516 PROPERTY INSURANCE	.00	2,707.72	2,829.00	121.28	95.7
22-53000-801 CAPITAL PROJECTS	20,687.02	41,190.53	163,331.00	122,140.47	25.2
<b>TOTAL DEPARTMENT 53000</b>	<b>26,819.50</b>	<b>175,573.96</b>	<b>572,273.00</b>	<b>396,699.04</b>	<b>30.7</b>
<b>TRANSFER TO OTHER FUND</b>					
22-59200-900 ADMINISTRATIVE/TRANSFER TO	.00	64,430.00	64,430.00	.00	100.0
<b>TOTAL TRANSFER TO OTHER FUND</b>	<b>.00</b>	<b>64,430.00</b>	<b>64,430.00</b>	<b>.00</b>	<b>100.0</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>26,819.50</b>	<b>240,003.96</b>	<b>636,703.00</b>	<b>396,699.04</b>	<b>37.7</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>18,099.40-</b>	<b>513,134.39</b>	<b>48,076.00-</b>	<b>-561,210.39</b>	<b>1067.3</b>

VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
26-41100	PROPERTY TAXES	.00	297,783.00	297,783.00	.00	100.0
	TOTAL TAXES	.00	297,783.00	297,783.00	.00	100.0
<u>SOURCE 46</u>						
26-46220	INTERGOVERNMENTAL REVENUE	3,262.50	96,635.71	266,538.00	169,902.29	36.3
	TOTAL SOURCE 46	3,262.50	96,635.71	266,538.00	169,902.29	36.3
<u>INTERGOVERNMENT REVENUE</u>						
26-47130	CONTRACT REVENUE	.00	1,042,241.86	2,084,484.00	1,042,242.14	50.0
	TOTAL INTERGOVERNMENT REVENUE	.00	1,042,241.86	2,084,484.00	1,042,242.14	50.0
<u>MISCELLANEOUS REVENUE</u>						
26-48100	CONSOLIDATED SERVICE BILLINGS	807.00	45,294.51	53,025.00	7,730.49	85.4
	TOTAL MISCELLANEOUS REVENUE	807.00	45,294.51	53,025.00	7,730.49	85.4
	TOTAL FUND REVENUE	4,069.50	1,481,955.08	2,701,830.00	1,219,874.92	54.9

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>PUBLIC SAFETY COMMUNICATIONS</u>						
26-51000-110	WAGES FT	97,546.19	452,918.18	1,502,249.00	1,049,330.82	30.2
26-51000-111	OVERTIME	4,846.90	22,745.67	35,000.00	12,254.33	65.0
26-51000-116	HOLIDAY PAY	415.40	7,981.08	30,902.00	22,920.92	25.8
26-51000-117	HEALTH INSURANCE BUYOUT	666.66	3,499.96	7,500.00	4,000.04	46.7
26-51000-119	DENTAL INSURANCE BUYOUT	37.76	188.80	997.00	808.20	18.9
26-51000-150	WISCONSIN RETIREMENT SYSTEM	6,912.56	32,557.27	105,850.00	73,292.73	30.8
26-51000-151	SOCIAL SECURITY	7,463.48	35,106.37	120,551.00	85,444.63	29.1
26-51000-152	LIFE INSURANCE	187.40	1,022.62	2,550.00	1,527.38	40.1
26-51000-153	HEALTH INSURANCE	24,198.15	132,152.35	392,087.00	259,934.65	33.7
26-51000-154	DENTAL INSURANCE	471.89	2,737.76	7,157.00	4,419.24	38.3
26-51000-180	RECRUITMENT	240.00	516.35	1,000.00	483.65	51.6
26-51000-200	FACILITY MAINTENANCE & SUPPLIE	24.31	924.54	14,298.00	13,373.46	6.5
26-51000-201	CLEANING & JANITORIAL SERVICES	855.12	4,258.84	11,183.00	6,924.16	38.1
26-51000-210	CONTRACTUAL SERVICES	.00	555.97	2,853.00	2,297.03	19.5
26-51000-213	LEGAL COUNSEL-PERSONNEL	.00	.00	1,000.00	1,000.00	.0
26-51000-214	AUDIT SERVICES	161.68	1,325.74	1,654.00	328.26	80.2
26-51000-220	UTILITIES	2,003.70	8,711.54	24,240.00	15,528.46	35.9
26-51000-221	TELECOMMUNICATIONS	6,286.24	32,954.02	119,062.00	86,107.98	27.7
26-51000-225	COMPUTER SUPPORT SERVICES	.00	.00	3,500.00	3,500.00	.0
26-51000-226	BENEFIT ADMINISTRATIVE FEES	.00	401.96	479.00	77.04	83.9
26-51000-230	MATERIALS & SUPPLIES	337.31	2,160.11	5,000.00	2,839.89	43.2
26-51000-236	LICENSING & MAINTENANCE	3,099.83	120,580.23	180,868.00	60,287.77	66.7
26-51000-310	OFFICE SUPPLIES	.00	.00	1,800.00	1,800.00	.0
26-51000-311	POSTAGE	.00	400.00	500.00	100.00	80.0
26-51000-321	DUES & SUBSCRIPTIONS	565.00	2,551.00	3,000.00	449.00	85.0
26-51000-322	TRAINING, SAFETY & CERTIFICATI	48.00	247.00	3,000.00	2,753.00	8.2
26-51000-500	CONTINGENCY	.00	.00	14,112.00	14,112.00	.0
26-51000-510	GENERAL LIABILITY	.00	4,740.14	5,728.00	987.86	82.8
26-51000-513	WORKERS COMPENSATION	.00	2,395.52	2,400.00	4.48	99.8
26-51000-515	COMMERCIAL CRIME POLICY	.00	70.16	93.00	22.84	75.4
26-51000-516	PROPERTY INSURANCE	.00	3,162.11	3,730.00	567.89	84.8
	<b>TOTAL PUBLIC SAFETY COMMUNIC</b>	<b>150,167.92</b>	<b>876,865.29</b>	<b>2,604,343.00</b>	<b>1,727,477.71</b>	<b>33.7</b>
<u>TRANSFER TO OTHER FUND</u>						
26-59217-900	ADMINISTRATIVE/TRANSFER TO	.00	97,488.00	97,488.00	.00	100.0
	<b>TOTAL TRANSFER TO OTHER FUND</b>	<b>.00</b>	<b>97,488.00</b>	<b>97,488.00</b>	<b>.00</b>	<b>100.0</b>
	<b>TOTAL FUND EXPENDITURES</b>	<b>150,167.92</b>	<b>974,353.29</b>	<b>2,701,831.00</b>	<b>1,727,477.71</b>	<b>36.1</b>
	<b>NET REVENUE OVER EXPENDITURES</b>	<b>146,098.42</b>	<b>507,601.79</b>	<b>1.00</b>	<b>-507,602.79</b>	<b>507601</b>

VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
30-41100 PROPERTY TAXES	.00	792,089.00	792,089.00	.00	100.0
TOTAL TAXES	.00	792,089.00	792,089.00	.00	100.0
<u>LICENSES &amp; PERMITS</u>					
30-44350 CELL TOWER FEES	.00	8,042.48	23,031.00	14,988.52	34.9
TOTAL LICENSES & PERMITS	.00	8,042.48	23,031.00	14,988.52	34.9
<u>INTERGOVERNMENT REVENUE</u>					
30-47111 FOX POINT REVENUE	2,352.50	2,352.50	14,705.00	12,352.50	16.0
30-47115 B SERIES ADMIN FEE	.00	14,525.00	14,525.00	.00	100.0
TOTAL INTERGOVERNMENT REVENUE	2,352.50	16,877.50	29,230.00	12,352.50	57.7
<u>MISCELLANEOUS REVENUE</u>					
30-48200 MISC REVENUE	5,172.50	5,172.50	.00	-5,172.50	.0
30-48300 NSFD	.00	5,257.50	170,515.00	165,257.50	3.1
TOTAL MISCELLANEOUS REVENUE	5,172.50	10,430.00	170,515.00	160,085.00	6.1
<u>OTHER FINANCING SOURCES</u>					
30-49100 PROCEEDS OF LONG-TERM DEBT	.00	4,148,176.41	.00	-4,148,176.41	.0
30-49120 PROCEEDS OF PREMIUM	.00	76,953.39	.00	-76,953.39	.0
30-49250 TRANSFER FROM STORMWATER FUN	.00	64,430.00	64,430.00	.00	100.0
TOTAL OTHER FINANCING SOURCES	.00	4,289,559.80	64,430.00	-4,225,129.80	6657.7
TOTAL FUND REVENUE	7,525.00	5,116,998.78	1,079,295.00	-4,037,703.78	474.1

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEBT</u>					
30-58100-215 MADACC	.00	263.95	2,583.00	2,319.05	10.2
30-58100-226 BENEFIT ADMINISTRATIVE FEES	.00	19,064.18	1,400.00	-17,664.18	1361.7
30-58100-595 PAYMENT TO ESCROW AGENT	.00	57,251.37	.00	-57,251.37	.0
30-58100-611 NSFD STATION #5	.00	.00	160,000.00	160,000.00	.0
30-58100-612 FOX POINT/RIVER HILLS DISPATCH	.00	2,352.50	34,833.00	32,480.50	6.8
30-58100-614 UNFUNDED LIABILITY PRINCIPAL	.00	26,000.00	26,000.00	.00	100.0
30-58100-616 2011 GENERAL OBLIGATION	.00	975,200.00	76,250.00	-898,950.00	1279.0
30-58100-618 PRINCIPAL- 2014 BOND	.00	125,000.00	330,000.00	205,000.00	37.9
30-58100-619 2016 GENERAL OBLIGATION	.00	.00	125,000.00	125,000.00	.0
30-58100-620 2018 GENERAL OBLIGATION	.00	70,000.00	70,000.00	.00	100.0
30-58100-621 INTEREST ON BOND	7,896.89	53,141.29	196,465.00	143,323.71	27.1
30-58100-623 UNFUNDED LIABILITY INTEREST	.00	4,465.55	4,466.00	.45	100.0
<b>TOTAL DEBT</b>	<b>7,896.89</b>	<b>1,332,738.84</b>	<b>1,026,997.00</b>	<b>-305,741.84</b>	<b>129.8</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>7,896.89</b>	<b>1,332,738.84</b>	<b>1,026,997.00</b>	<b>-305,741.84</b>	<b>129.8</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>371.89-</b>	<b>3,784,259.94</b>	<b>52,298.00</b>	<b>-3,731,961.94</b>	<b>7236.0</b>

VILLAGE OF BAYSIDE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2021

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
40-41100	PROPERTY TAXES	.00	71,480.00	71,480.00	.00	100.0
40-41130	FIRE & RESCUE PROPERTY TAXES	.00	28,711.00	28,711.00	.00	100.0
TOTAL TAXES		.00	100,191.00	100,191.00	.00	100.0
<u>INTERGOVERNMENTAL</u>						
40-43210	INTERGOVERNMENTAL GRANTS	.00	.00	750.00	750.00	.0
40-43215	POLICE REVENUE	.00	.00	10,500.00	10,500.00	.0
TOTAL INTERGOVERNMENTAL		.00	.00	11,250.00	11,250.00	.0
TOTAL FUND REVENUE		.00	100,191.00	111,441.00	11,250.00	89.9

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
40-91000-801 CAPITAL PROJECTS	640.00	69,491.00	75,711.00	6,220.00	91.8
40-91000-802 CAPITAL LEASE	.00	34,230.00	34,230.00	.00	100.0
40-91000-803 CAPITAL EQUIPMENT	.00	.00	1,500.00	1,500.00	.0
TOTAL CAPITAL PROJECTS	<u>640.00</u>	<u>103,721.00</u>	<u>111,441.00</u>	<u>7,720.00</u>	<u>93.1</u>
TOTAL FUND EXPENDITURES	<u>640.00</u>	<u>103,721.00</u>	<u>111,441.00</u>	<u>7,720.00</u>	<u>93.1</u>
NET REVENUE OVER EXPENDITURES	<u>640.00-</u>	<u>3,530.00-</u>	<u>.00</u>	<u>3,530.00</u>	<u>.0</u>



VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
41-41100	PROPERTY TAXES	.00	50,000.00	50,000.00	.00	100.0
	TOTAL TAXES	.00	50,000.00	50,000.00	.00	100.0
<u>INTERGOVERNMENTAL</u>						
41-43540	STATE TRANSPORTATION AID	.00	37,548.00	37,548.00	.00	100.0
	TOTAL INTERGOVERNMENTAL	.00	37,548.00	37,548.00	.00	100.0
<u>PUBLIC CHARGES FOR SERVICES</u>						
41-46320	GARBAGE CONTAINER & FEES	232.00	5,245.99	.00	-5,245.99	.0
	TOTAL PUBLIC CHARGES FOR SERVI	232.00	5,245.99	.00	-5,245.99	.0
<u>OTHER FINANCING SOURCES</u>						
41-49100	PROCEEDS OF LONG-TERM DEBT	.00	1,015,000.00	.00	-1,015,000.00	.0
41-49120	PROCEEDS OF PREMIUM	.00	54,939.58	.00	-54,939.58	.0
	TOTAL OTHER FINANCING SOURCES	.00	1,069,939.58	.00	-1,069,939.58	.0
	TOTAL FUND REVENUE	232.00	1,162,733.57	87,548.00	-1,075,185.57	1328.1

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
41-91000-226	.00	25,545.51	.00	-25,545.51	.0
41-91000-801	.00	3,837.45	200,000.00	196,162.55	1.9
41-91000-803	.00	.00	12,016.00	12,016.00	.0
TOTAL CAPITAL PROJECTS	.00	29,382.96	212,016.00	182,633.04	13.9
TOTAL FUND EXPENDITURES	.00	29,382.96	212,016.00	182,633.04	13.9
NET REVENUE OVER EXPENDITURES	232.00	1,133,350.61	124,468.00-	-1,257,818.61	910.6

VILLAGE OF BAYSIDE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2021

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
42-41100 PROPERTY TAXES	.00	125,602.00	125,602.00	.00	100.0
TOTAL TAXES	.00	125,602.00	125,602.00	.00	100.0
<u>OTHER FINANCING SOURCES</u>					
42-49210 TRANSFER FROM GENERAL FUND	.00	46,000.00	46,000.00	.00	100.0
TOTAL OTHER FINANCING SOURCES	.00	46,000.00	46,000.00	.00	100.0
TOTAL FUND REVENUE	.00	171,602.00	171,602.00	.00	100.0

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
42-91000-519 GASB 45 OBLIGATIONS	.00	.00	136,717.00	136,717.00	.0
42-91000-801 CAPITAL PROJECTS	12,500.00	17,396.00	29,896.00	12,500.00	58.2
42-91000-803 CAPITAL EQUIPMENT	.00	.00	75,000.00	75,000.00	.0
<b>TOTAL CAPITAL PROJECTS</b>	<b>12,500.00</b>	<b>17,396.00</b>	<b>241,613.00</b>	<b>224,217.00</b>	<b>7.2</b>
<b>TOTAL FUND EXPENDITURES</b>	<b>12,500.00</b>	<b>17,396.00</b>	<b>241,613.00</b>	<b>224,217.00</b>	<b>7.2</b>
<b>NET REVENUE OVER EXPENDITURES</b>	<b>12,500.00-</b>	<b>154,206.00</b>	<b>70,011.00-</b>	<b>-224,217.00</b>	<b>220.3</b>

VILLAGE OF BAYSIDE  
 REVENUES WITH COMPARISON TO BUDGET  
 FOR THE 5 MONTHS ENDING MAY 31, 2021

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
46-41100 PROPERTY TAXES	.00	21,962.00	21,962.00	.00	100.0
TOTAL TAXES	.00	21,962.00	21,962.00	.00	100.0
<u>INTERGOVERNMENTAL REVENUE</u>					
46-47110 CONTRACT REVENUE	.00	153,735.07	153,735.00	-.07	100.0
TOTAL INTERGOVERNMENTAL REVE	.00	153,735.07	153,735.00	-.07	100.0
TOTAL FUND REVENUE	.00	175,697.07	175,697.00	-.07	100.0

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 91000</u>					
46-91000-801 CAPITAL PROJECTS	24,609.80	137,602.31	155,211.51	17,609.20	88.7
46-91000-803 CAPITAL EQUIPMENT	.00	.00	51,000.00	51,000.00	.0
TOTAL DEPARTMENT 91000	<u>24,609.80</u>	<u>137,602.31</u>	<u>206,211.51</u>	<u>68,609.20</u>	<u>66.7</u>
TOTAL FUND EXPENDITURES	<u>24,609.80</u>	<u>137,602.31</u>	<u>206,211.51</u>	<u>68,609.20</u>	<u>66.7</u>
NET REVENUE OVER EXPENDITURES	<u><u>24,609.80-</u></u>	<u><u>38,094.76</u></u>	<u><u>30,514.51-</u></u>	<u><u>-68,609.27</u></u>	<u><u>124.8</u></u>

VILLAGE OF BAYSIDE  
REVENUES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>LIBRARY FUND</u>					
50-47400 JOINT LIBRARY RECEIVABLES	.00	555,419.82	953,032.00	397,612.18	58.3
50-47410 LIBRARY COPY FEES	210.80	577.02	10,000.00	9,422.98	5.8
50-47420 LIBRARY FINES	.00	5,195.49	27,000.00	21,804.51	19.2
50-47430 NET LENDER REVENUE	.00	169.00	175.00	6.00	96.6
50-47440 MISC REVENUE	.00	32.50	.00	-32.50	.0
50-47500 DONATIONS	.00	2.48	250.00	247.52	1.0
TOTAL LIBRARY FUND	210.80	561,396.31	990,457.00	429,060.69	56.7
TOTAL FUND REVENUE	210.80	561,396.31	990,457.00	429,060.69	56.7

VILLAGE OF BAYSIDE  
EXPENDITURES WITH COMPARISON TO BUDGET  
FOR THE 5 MONTHS ENDING MAY 31, 2021

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
50-50230-900 WIS RETIREMENT UNFUNDED PAYME	.00	.00	13,571.00	13,571.00	.0
TOTAL DEPARTMENT 50230	.00	.00	13,571.00	13,571.00	.0
 <u>GENERAL LIBRARY</u>					
50-61000-110 LIBRARY DIRECTOR SALARY	6,120.24	28,178.42	84,068.00	55,889.58	33.5
50-61000-120 SALARIES-OTHER LIBRARY STAFF	31,980.47	142,945.27	529,655.00	386,709.73	27.0
50-61000-150 WISCONSIN RETIREMENT	1,789.12	6,813.34	26,594.00	19,780.66	25.6
50-61000-151 SOCIAL SECURITY	2,850.41	13,268.79	46,950.00	33,681.21	28.3
50-61000-152 LIFE INSURANCE	2.05	26.30	120.00	93.70	21.9
50-61000-153 HEALTH INSURANCE	5,121.49	29,306.10	100,476.00	71,169.90	29.2
50-61000-154 DENTAL INSURANCE	52.85	286.89	.00	-286.89	.0
50-61000-156 UNEMPLOYMENT	.00	.00	4,000.00	4,000.00	.0
50-61000-210 CONTRACTUAL SERVICES	.00	.00	19,521.00	19,521.00	.0
50-61000-218 LEGAL FEES	.00	.00	2,500.00	2,500.00	.0
50-61000-221 ELECTRIC	2,311.79	13,996.54	33,530.00	19,533.46	41.7
50-61000-222 TELEPHONE	456.75	1,963.47	3,450.00	1,486.53	56.9
50-61000-223 WATER/SEWER	.00	566.40	2,850.00	2,283.60	19.9
50-61000-227 SYSTEM EXPENSE	.00	43,706.13	46,357.00	2,650.87	94.3
50-61000-230 MAINTENANCE	35.24	5,081.99	36,500.00	31,418.01	13.9
50-61000-233 EQUIPMENT MAINTENANCE	107.00	4,049.62	10,634.00	6,584.38	38.1
50-61000-310 SUPPLIES	1,145.44	6,560.48	18,800.00	12,239.52	34.9
50-61000-311 POSTAGE	.00	52.73	600.00	547.27	8.8
50-61000-321 DUES-EDUCATIONAL	.00	114.51	1,200.00	1,085.49	9.5
50-61000-322 STAFF TRAINING	532.90	1,196.83	3,390.00	2,193.17	35.3
50-61000-323 PROMO & ADVERTISING	.00	34.75	1,350.00	1,315.25	2.6
50-61000-345 MILEAGE	.00	.00	700.00	700.00	.0
50-61000-399 BANK SERVICE FEE	.00	.00	100.00	100.00	.0
50-61000-501 SALES TAX EXPENSE	.00	169.11	500.00	330.89	33.8
50-61000-510 INSURANCE AND BONDING	.00	.00	1,400.00	1,400.00	.0
50-61000-513 WORKERS COMP INSURANCE	.00	247.94	1,350.00	1,102.06	18.4
50-61000-535 LEASE/CONDO FEES	.00	.00	23,139.00	23,139.00	.0
50-61000-811 REFERENCE-SERIALS	6.62	777.98	8,985.00	8,207.02	8.7
50-61000-812 ADULT BOOKS	3,160.39	6,250.46	21,000.00	14,749.54	29.8
50-61000-813 JUVENILE BOOKS	1,603.18	8,488.31	16,500.00	8,011.69	51.4
50-61000-815 NONPRINT MEDIA	447.99	1,918.00	8,200.00	6,282.00	23.4
50-61000-830 ADULT PROGRAMS	62.99	193.98	2,000.00	1,806.02	9.7
TOTAL GENERAL LIBRARY	57,786.92	316,194.34	1,056,419.00	740,224.66	29.9
TOTAL FUND EXPENDITURES	57,786.92	316,194.34	1,069,990.00	753,795.66	29.6
NET REVENUE OVER EXPENDITURES	57,576.12-	245,201.97	79,533.00-	-324,734.97	308.3



# Village of Bayside Community Impact Report May 2021

## PUBLIC MEETINGS/EVENTS



## BOND RATING



## ACCREDITATION



## POLICE VISIBILITY



## MYBLUE CONTACTS



## GFOA EXCELLENCE



## DISPATCH TIME



## DISPATCH CALLS



## GFOA CAFR



## GRANT \$ AWARDED



## FUND BALANCE



## ICMA CPM EXCELLENCE



## GARBAGE TONS YTD



## RECYCLING TONS YTD



## TREE CITY USA



## DIVERSION RATE



## ACCESS BAYSIDE REQUESTS



## BIRD CITY USA



## WEB SITE VISITS



## SOCIAL MEDIA REACH



## BUZZ OPEN RATE



\*Metrics compared to 2020 YTD



# Police Department May 2021

## Highlights / Accomplishments

- Chief and staff, with a lot of support from DPW, worked closely with several residents on West Ellsworth to curtail speeding vehicles. The post-mounted radar sign was installed and collected data (speeds and times) and discussed with the residents.
- Long grass, dead trees, and other code enforcement issues, as well as compliance with the Village sign ordinance, has been the focus of sector officers this month.
- Safety Days and the Bicycle Rodeo were conducted at Stormonth Elementary School for Bayside / Fox Point area children.
- Police Officers and staff contributed to the Brick Program that supports new playground equipment. A medium sized brick will be purchased.
- Chief Larsson and Lieutenant Fuller reviewed and commented on the Schlitz Audubon Nature Center Emergency Response Plan, designed to guide employees of the Center in how to react to life threatening emergencies.
- The 2021 Hybrid Interceptor is at the equipment installer for conversion and placement into service
- Thank you for your observance of Police Memorial Week

### REPORTS WRITTEN



### CALLS FOR SERVICE



### ASSIST AGENCIES



### TRAFFIC STOPS



### CITATIONS



### WARNINGS



### MILES PATROLLED



### CRIME PREVENTION



### ARRESTS



### CODES ENFORCED



### ORDINANCES



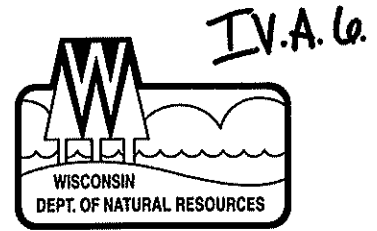
### ACCREDITATION



\*Metric compared to 2020 YTD

State of Wisconsin  
DEPARTMENT OF NATURAL RESOURCES  
101 S. Webster Street  
Box 7921  
Madison WI 53707-7921

Tony Evers, Governor  
Preston D. Cole, Secretary  
Telephone 608-266-2621  
Toll Free 1-888-936-7463  
TTY Access via relay - 711



May 12, 2021

Andrew Pederson  
Manager  
Village of Bayside  
9075 N Regent Rd  
Bayside, WI 53217-1800

RU #40106

**Subject: Announcement of 2021 Recycling Grants to Responsible Units**

Dear Recycling Responsible Unit Contact:

On behalf of the Governor, the Department of Natural Resources (DNR) is pleased to offer an award of \$25769.91 to your responsible unit to offset your recycling program costs during calendar year 2021. This grant amount is composed of your Basic Recycling Grant + the Recycling Consolidation grant, if you applied and are eligible. Remember that the total grant amount may not exceed projected net eligible costs as stated in your 2021 grant application.

Basic Recycling Grant Award	\$25769.91
Recycling Consolidation Grant Award	\$0.00

**Calculating Your Basic Recycling Grant**

Your Basic Recycling grant amount was determined as prescribed by Wisconsin Statutes:

- 1- We identify your RU percentage of total available funds from 1999, then
- 2- We apply that percentage to the total available funds (\$19,000,000).

**Calculating Your Recycling Consolidation Grant**

Per Wisconsin Statutes, the consolidation grant awards are calculated on a per capita basis. A total of 202 Responsible Units applied for this grant by the deadline and are eligible to receive this grant. The total population of all those eligible applicants is 3,888,954. The Legislature provided \$1M for this program. So, the 2021 per capita rate is \$0.257 per person in each eligible Responsible Unit.

**Timing of Grant Check**

The grant award payments will be issued as one check per responsible unit on or before June 1, 2021.



**Accepting Grant Conditions**

By endorsing your grant check, you are accepting the award and agreeing to comply with the grant conditions, the program's financial guidelines, and the assurances you signed in your grant application.

**Important Reminders**

- Your 2021 Recycling Grant Award is to be used for eligible expenditures directly related to the cost estimates submitted with your grant application—*Estimated Budget Spreadsheet*.
- You will report actual 2021 recycling costs in the *2022 Annual Report of Recycling Program Accomplishments* that will be due no later than April 30, 2022. This Annual Report is necessary for maintaining continuity of data collection and to determine whether your total net eligible recycling costs matched or exceeded your grant award.

We appreciate your efforts to recycle in Wisconsin. Should you have any questions about this or any aspect of the recycling grant program, please contact Wendy Peich, Grant Manager by e-mail at [Wendy.Peich@wisconsin.gov](mailto:Wendy.Peich@wisconsin.gov) or by telephone number (608) 852-1358.

Sincerely,



Jim Ritchie  
Bureau Director  
Community Financial Assistance

MRT:wmp  
Attach.

C. Wendy Peich – Grant Manager (via e-mail)

# FY2021 T-CPR Application

Response ID:86 Data

## 2. Application Questions

**1. Point of Contact Name:**

Liane Scharnott

**2. Point of Contact Email Address:**

lscharnott@baysidewi.gov

**3. Organization Name:**

Bayside Communications Center

**4. Amount of Funding Requested:**

\$5,000.00

**5. How will these funds be spent?**

We will utilize the funds to train staff on off hours and pay salaries to fund

**6. How will this request improve or upgrade the delivery of telephonic CPR instructions and what service area will be impacted?**

We currently transfer our CPR calls to a third party who provides CPR instructions. By becoming certified in CPR, we could provide our own CPR instructions and avoid transfer delays which impact service.

**7. How will you measure the success of your request?**

We would need to require all staff are trained and CPR certified, and take over CPR instructions instead of transfer callers who need CPR to a third party.

## 3. Budget Information

**8. Please provide item descriptions and estimated costs for the following categories, as applicable.**

	Item Description	\$ Amount
Training (classes, salary, travel, etc.)	CPR class (20 dispatchers)	2500
Continuing Education (classes, salary, travel, etc.)	ongoing training annually	1750
Training Modules, Software (quantity and price per unit)		
Supplies, Equipment (quantity and price per unit)	headsets, protocol flip charts (x20)	750
Other		
Total of the Request (Not to exceed \$5,000)		5000

## 4. New Supplier Form

**9. To ensure that your organization's information is up to date in Wisconsin's fiscal system, please email [DHSDESBFSVendorVal@dhs.wisconsin.gov](mailto:DHSDESBFSVendorVal@dhs.wisconsin.gov) to request a W9 tax form and a DOA-6460 New Supplier Form. Once the forms**

**are complete, please return them to the Bureau of Fiscal Services (BFS) mailbox.**

I have completed and submitted the W9 tax form to [DHSDESBFSVendorVal@dhs.wisconsin.gov](mailto:DHSDESBFSVendorVal@dhs.wisconsin.gov).

I have completed and submitted the DOA-6460 New Supplier Form to [DHSDESBFSVendorVAL@dhs.wisconsin.gov](mailto:DHSDESBFSVendorVAL@dhs.wisconsin.gov).

VILLAGE OF BAYSIDE  
OZAUKEE AND MILWAUKEE COUNTIES, WISCONSIN  
LEGAL NOTICE

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

**NOTICE IS HEREBY GIVEN** - that the following persons have made application to the Village of Bayside for the license period beginning July 1, 2021 and ending June 30, 2022 to sell intoxicating liquor or fermented malt beverages in the Village of Bayside, the applications will be considered by the Board of Trustees at a regular meeting to be held at 6:00pm meeting on June 17, 2021.

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

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

Otto's Bayside Wine and Spirits dba: 8850 North Port Washington Road  
Owen Schultz  
1560 N Prospect Ave #112  
Milwaukee, WI 53202

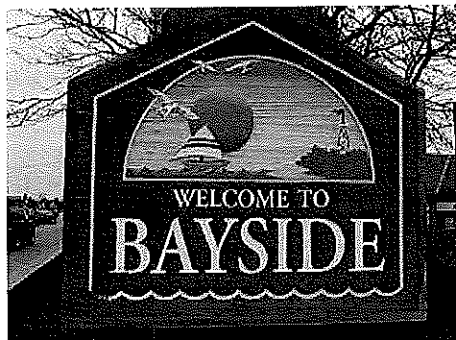
**CLASS "B" FERMENTED MALT BEVERAGE & "CLASS B" INTOXICATING LIQUOR**

Natural Events, Inc. dba: 1111 E Brown Deer Road  
Helen Boomsma  
6603 Ramona Ave  
Wauwatosa, WI 53213

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

Dated: This twentieth day of April 2021

Lynn Galyardt  
Administrative Services Director



# 2020 Financial Highlights Presented to the Village of Bayside

Presented by:  
Wendi M. Unger, CPA, Partner



# Audit Results

- **Audit Objective**

- The objective of our audit was to express our opinion on the financial statements of the Village of Bayside as December 31, 2020.

- **Our Opinion**

- An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2020.
- The financial statements are fairly presented in accordance with generally accepted accounting principles.
- All accounting principles have been applied consistently with prior years.
- All appropriate disclosures have been properly reflected in the financial statements.

# Summary Financial Information

## Results of Operations

	General Fund	Consolidated Dispatch	Debt Service	Capital Projects	Stormwater Fund	Nonmajor Governmental Funds
Revenues and other sources	\$ 4,513,942	\$ 2,629,718	\$ 1,281,413	\$ 588,249	\$ 791,767	\$ 133,688
Expenditures and other uses	4,324,732	2,495,280	1,211,203	215,259	363,022	242,471
Excess (deficiency)	189,210	134,438	70,210	372,990	428,745	(108,783)
Fund balance						
Beginning of year	<u>1,310,139</u>	<u>259,635</u>	<u>418,876</u>	<u>825,927</u>	<u>470,314</u>	<u>1,136,328</u>
End of year	<u>\$ 1,499,349</u>	<u>\$ 394,073</u>	<u>\$ 489,086</u>	<u>\$ 1,198,917</u>	<u>\$ 899,059</u>	<u>\$ 1,027,545</u>
Fund Balance consist of:						
Nonspendable	\$ 21,585	\$ 22,879	\$ -	\$ -	\$ 1,034	\$ -
Restricted	-	-	489,086	-	-	-
Committed	-	371,194	-	1,198,917	898,025	1,027,545
Unassigned	<u>1,477,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,499,349</u>	<u>\$ 394,073</u>	<u>\$ 489,086</u>	<u>\$ 1,198,917</u>	<u>\$ 899,059</u>	<u>\$ 1,027,545</u>



## Summary Financial Information (cont.)

### Results of Operations

	Sewer Utility
Revenues and contributions	\$ 931,743
Expenses and transfers	<u>987,718</u>
Income	(55,975)
Net Position	
Beginning of year	<u>2,652,791</u>
End of year	<u>\$ 2,596,816</u>



## Other Information

- **Total long-term obligations outstanding at December 31, 2020**
  - \$7,923,337 of governmental activities debt
  - \$2,021,828 of business-type activities debt
  
- **Debt capacity**
  - Ability to borrow up to 5% of equalized value (\$31,892,110) total general obligation debt outstanding at December 31, 2020 was \$9,207,909.

## Required Communication

- **Reporting and Insights from 2020 Audit**
  - Material weakness identified
  - Other comments and recommendations
  - Informational points
  - Two way communication regarding your audit
  - Required communication to those charged with governance

## Conclusion and Questions

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



Draft 6/8/2021



# Reporting and insights from 2020 audit:

## Village of Bayside

December 31, 2020

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# Executive summary

\_\_\_\_\_ 2021

To the Village Board  
Village of Bayside

We have completed our audit of the financial statements of the Village of Bayside for the year ended December 31, 2020, and have issued our report thereon dated \_\_\_\_\_ 2021. This letter presents communications required by our professional standards.

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

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

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

- Wendi Unger, Partner: [Wendi.Unger@bakertilly.com](mailto:Wendi.Unger@bakertilly.com) or +1 (414) 777 5423

Sincerely,

Baker Tilly US, LLP

Wendi M. Unger, Partner, CPA

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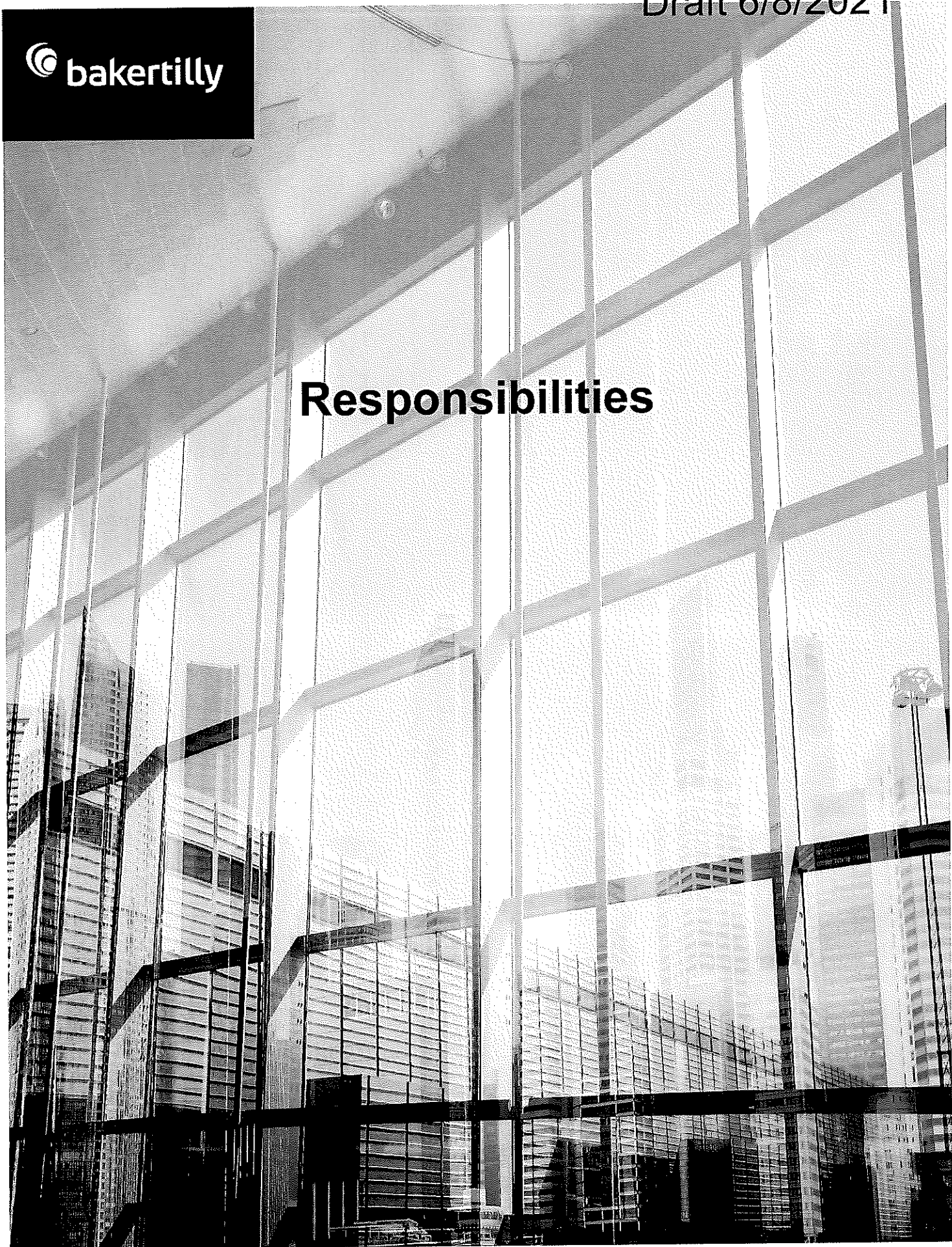
THIS COMMUNICATION IS INTENDED SOLELY FOR THE INFORMATION AND USE OF THOSE CHARGED WITH GOVERNANCE, AND, IF APPROPRIATE, MANAGEMENT, AND IS NOT INTENDED TO BE AND SHOULD NOT BE USED BY ANYONE OTHER THAN THESE SPECIFIED PARTIES.



Draft 6/8/2021



# Responsibilities



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# Responsibilities

## Our responsibilities




As your independent auditor, our responsibilities include:

- Planning and performing the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. Reasonable assurance is a high level of assurance.
- Assessing the risks of material misstatement of the financial statements, whether due to fraud or error. Included in that assessment is a consideration of the Village's internal control over financial reporting.
- Performing appropriate procedures based upon our risk assessment.
- Evaluating the appropriateness of the accounting policies used and the reasonableness of significant accounting estimates made by management.
- Forming and expressing an opinion based on our audit about whether the financial statements prepared by management, with the oversight of 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 for a copy of management's representations



# Audit status



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# 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.

## 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	Testing approach	
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 an opinion on the financial statements. We are not expressing an opinion on the effectiveness of the Village's internal control.

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

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

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

- **Missing key controls**

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

- Controls over accounts payable/disbursements

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

- Controls over payroll

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

- Controls over property taxes

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

- Controls over monthly and year-end accounting

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

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

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

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

- **Financial statement close process**

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

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

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

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

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

**Management Response:** This item reoccurs annually as the Village's auditor prepares the year-end financial statements. The Village Manager and the Administrative Services Director meet monthly to discuss and review financials, journal entries, bank statements, and reconciliations and any other matters pertaining to the finances of the Village. Additionally, Village Hall staff is charged with the review of completed financial documents as listed previously for additional review and oversight. The Village's financial policies are reviewed and approved by the Village Board 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 1 to the financial statements. No new accounting policies were adopted and the application of existing accounting policies was not changed during 2020. 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 asset 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 difficulties encountered during the audit

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

**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.

**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.

**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 list below summarizes the material corrected misstatements that, in our judgment, may not have been detected except through our auditing procedures. The internal control matters section of this report describes the effects on the financial reporting process indicated by the corrected misstatements, other than those that we consider to be of a lesser magnitude than significant deficiencies and material weaknesses.

	<u>Amount</u>
To adjust special assessment b-bond debt	\$ 82,420
To record water and sewer capital asset activity	591,949
To adjust taxes receivable and deferred revenue	4,614,188

Also there were 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.

**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.

**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 copy of the management representation letter.

**Compliance with laws and regulations**

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

## **Fraud**

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

## **Going concern**

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

## **Independence**

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

## **Related parties**

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

## **Other matters**

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

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

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

## Nonattest services

The following nonattest services were provided by Baker Tilly:

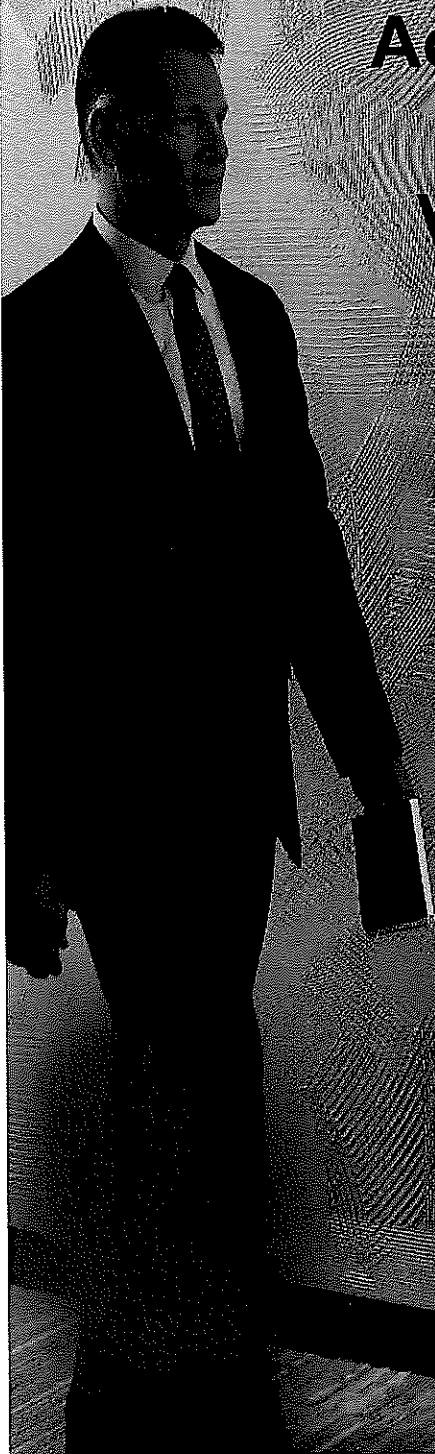
- Financial statement preparation
- Adjusting journal entries
- Compiled regulatory reports
- Civic Systems software

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 of Bayside**



# Accounting changes relevant to the Village of Bayside

## Future accounting standards update

GASB Statement Number	Description	Potentially Impacts you	Effective Date
87	Leases	✓	12/31/22*
89	Accounting for Interest Incurred before the End of a Construction Period	✓	12/31/21*
91	Conduit Debt	✓	12/31/22*
92	Omnibus 2020	✓	12/31/22*
93	Replacement of Interfund Bank Offered Rates	✓	12/31/22*
94	Public-Private and Public-Public Partnerships and Availability Payment Arrangements	✓	12/31/23,
96	Subscription-Based Information Technology Arrangements	✓	12/31/23,
97	Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans	✓	12/31/22,

\*The statements listed above through Statement No. 93 had their required effective dates postponed by one year with the issuance of Statement No. 95, *Postponement of Effective Dates of Certain Authoritative Guidance*, with the exception of Statement No. 87 which was postponed by one and a half years. The effective date reflected above is the required revised implementation date.

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



## Preparing for the new lease standard

GASB's new single model for lease accounting will be effective soon. 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 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, 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](#).



# Trending challenges and opportunities for organizations



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## Trending challenges and opportunities for organizations

Management and governing bodies 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.

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### Turning toward recovery and growth

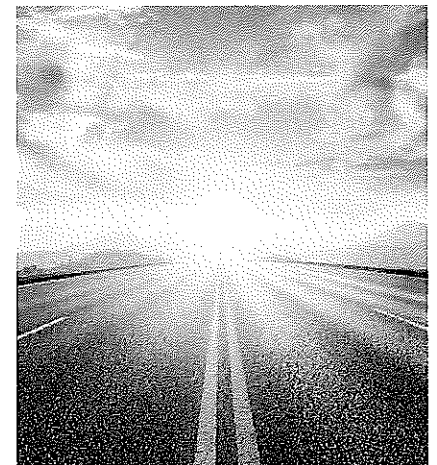
Many organizations are focusing on the strategic restart and ramp up of their operations.

With great uncertainty about what recovery will look like—or how long it will take—it is essential for your organization to understand the scenarios you may face and plan your path back to growth.

We can help you chart a way forward that will enhance and maximize your value, minimize further disruption and keep your workforce safe.

#### Recommendation

Follow our [road map](#) to reopen, recover and reset.



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### Compliance with federal awards



#### Challenge

The COVID-19 crisis has had a significant effect on the nation, including recipients of federal awards resulting from various congressional acts. Federal funding adds an increased level of scrutiny and brings new challenges around compliance, reporting and administration.

Finance and spending departments are operating in unprecedented times as they manage and administer these funds while also remaining economically viable, maintaining operations and adapting to the "new normal."

#### Recommendation

Learn more about [compliance for federal funds](#) obtained for pandemic response efforts.

## Recession proofing measures



### Challenge

Ever aware of the need to balance the needs of diverse constituents against constrained revenue streams and conflicting priorities, public leaders strive to effectively deploy scarce resources while maintaining the highest levels of accountability and transparency.

In times of crisis, additional challenges emerge to maintain essential services, ensure citizen safety, protect their workforce and jumpstart programs to mitigate negative local economic impacts—all while focusing on planning for long-term effects of revenue shortages and the subsequent recovery.

Developing strategic clarity, aligning resources with priorities, strengthening performance, optimizing processes and leveraging

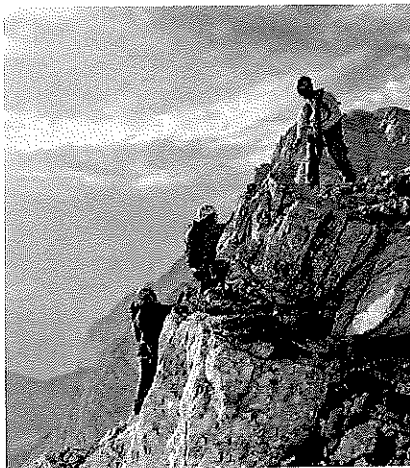
technology are imperative.

### Recommendation

Learn about proactive measures to insulate your organization from financial hardship and to optimize your organization's performance.

## Risk assessment

### Challenge



Organizations today manage ever-expanding priorities in a constantly evolving, disruptive risk environment. Undetected risks, insufficient internal controls and inefficient business processes may negatively impact not only the entity but also its workforce and the community at large.

Risk assessment and internal audit prove essential to identifying top risks and the appropriateness of response in order to:

- Manage risk and compliance
- Enhance governance and strategy
- Optimize operations
- Gain assurance around key functions and processes that contribute toward meeting organizational goals

### Recommendation

Learn about the key considerations for the risk assessment process and internal audit planning.

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## Economic development

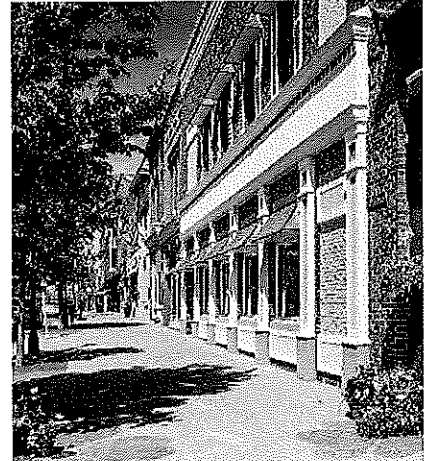
### Challenge

In today's complex economic landscape, communities face the daunting challenge of rebuilding their local economies. Restoring the momentum of economic expansion and investment to enhance quality of life for residents and produce long-term financial gain for the community is at the forefront of concerns.

Whether attracting growth to maximize opportunity built around community strengths or accounting for the many unknowns caused by major disruptions, a robust economic development strategy is essential to recovery.

### Recommendation

Learn about the advantages of creating an economic development strategic plan and the framework to follow.



## Information technology and cybersecurity



### Challenge

While return-to-work scenarios are being developed, it is likely that remote workforces will remain a reality for many organizations in the short- to mid-term. Though many organizations have been able to adapt on a short-term basis, some will not be prepared for long-term operation on a remote and virtual basis. Organizations should increase monitoring of invasive cyber events, given the likely increase in hackers sending out fake emails, website links and ransomware attacks – and also consider:

- Adequacy of IT controls and security
- Performance of remote infrastructure supporting operations
- Improvements to remote applications for communication, collaboration and workflow
- Alternatives for data entry, work and information flow

### Recommendation

Learn more about information technology and cybersecurity, including System & Organization Controls reporting.





## **Appendix A: Client service team**

## Client service team



Wendi Unger, CPA

**Partner**

777 E Wisconsin Ave  
32<sup>nd</sup> Floor  
Milwaukee, WI 53202  
United States

**T +1 (414) 777 5423**

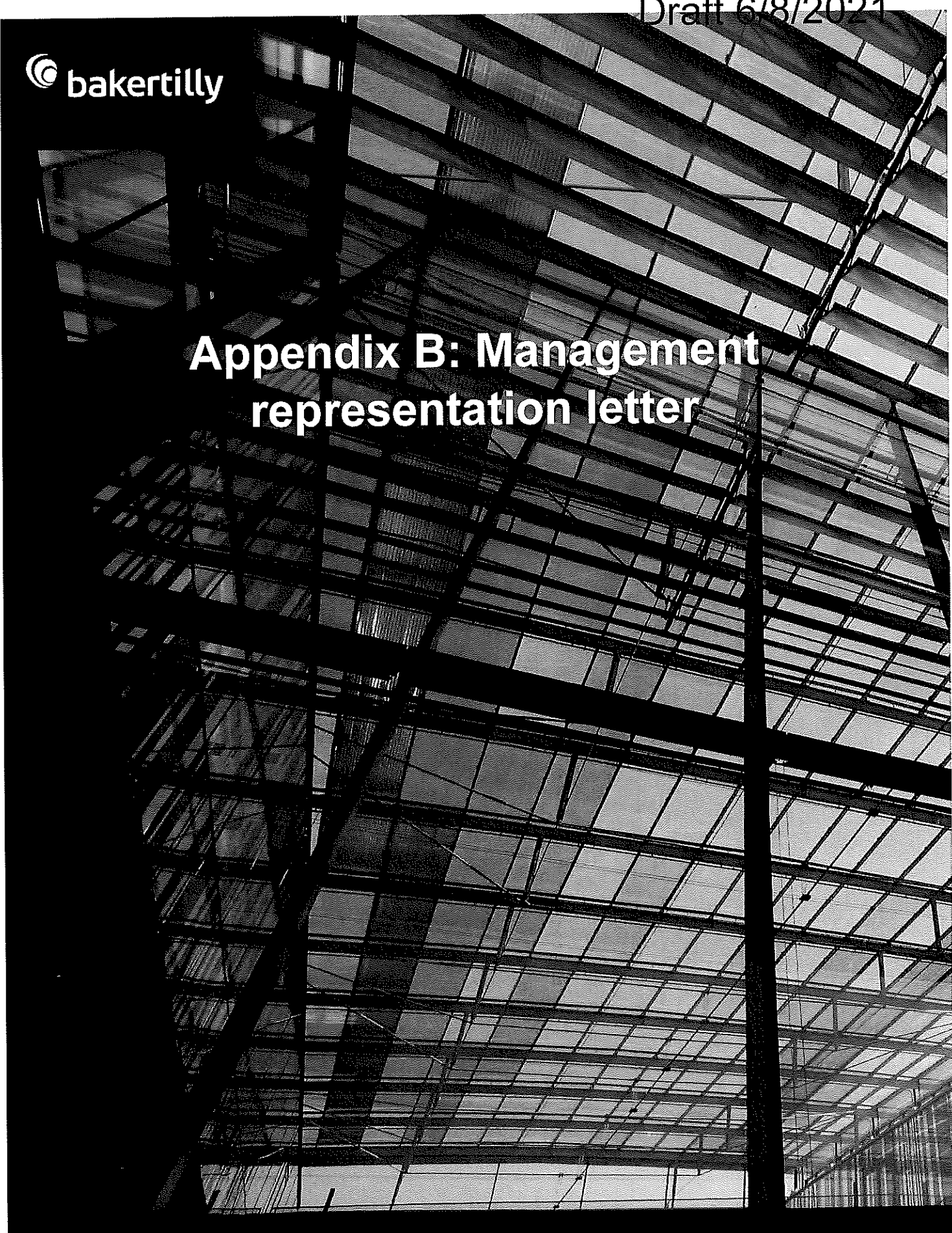
[wendi.unger@bakertilly.com](mailto:wendi.unger@bakertilly.com)



Draft 6/8/2021



# Appendix B: Management representation letter



May XX, 2021

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

Dear Baker Tilly US, LLP:

We are providing this letter in connection with your audit of the financial statements of the Village of Bayside as of December 31, 2020 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.

Sincerely,

Village of Bayside





# **Appendix C: 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:

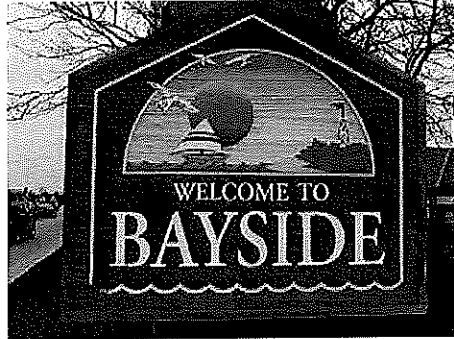
- a. The entity's internal control and its importance in the entity, including how those charged with governance oversee the effectiveness of internal control?
- b. The detection or the possibility of fraud?

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

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

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



# 2020 Financial Highlights Presented to the Village of Bayside

Presented by:  
Wendi M. Unger, CPA, Partner



## Audit Results

- **Audit Objective**
  - The objective of our audit was to express our opinion on the financial statements of the Village of Bayside as December 31, 2020.
  
- **Our Opinion**
  - An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2020.
  - The financial statements are fairly presented in accordance with generally accepted accounting principles.
  - All accounting principles have been applied consistently with prior years.
  - All appropriate disclosures have been properly reflected in the financial statements.

# Summary Financial Information

## Results of Operations

	General Fund	Consolidated Dispatch	Debt Service	Capital Projects	Stormwater Fund	Nonmajor Governmental Funds
Revenues and other sources	\$ 4,513,942	\$ 2,629,718	\$ 1,281,413	\$ 588,249	\$ 791,767	\$ 133,688
Expenditures and other uses	4,324,732	2,495,280	1,211,203	215,259	363,022	242,471
Excess (deficiency)	189,210	134,438	70,210	372,990	428,745	(108,783)
Fund balance						
Beginning of year	<u>1,310,139</u>	<u>259,635</u>	<u>418,876</u>	<u>825,927</u>	<u>470,314</u>	<u>1,136,328</u>
End of year	<u>\$ 1,499,349</u>	<u>\$ 394,073</u>	<u>\$ 489,086</u>	<u>\$ 1,198,917</u>	<u>\$ 899,059</u>	<u>\$ 1,027,545</u>
Fund Balance consist of:						
Nonspendable	\$ 21,585	\$ 22,879	\$ -	\$ -	\$ 1,034	\$ -
Restricted	-	-	489,086	-	-	-
Committed	-	371,194	-	1,198,917	898,025	1,027,545
Unassigned	<u>1,477,764</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,499,349</u>	<u>\$ 394,073</u>	<u>\$ 489,086</u>	<u>\$ 1,198,917</u>	<u>\$ 899,059</u>	<u>\$ 1,027,545</u>



## Summary Financial Information (cont.)

### Results of Operations

	Sewer Utility
Revenues and contributions	\$ 931,743
Expenses and transfers	<u>987,718</u>
Income	(55,975)
Net Position	
Beginning of year	<u>2,652,791</u>
End of year	<u>\$ 2,596,816</u>



## Other Information

- **Total long-term obligations outstanding at December 31, 2020**
  - \$7,923,337 of governmental activities debt
  - \$2,021,828 of business-type activities debt
  
- **Debt capacity**
  - Ability to borrow up to 5% of equalized value (\$31,892,110) total general obligation debt outstanding at December 31, 2020 was \$9,207,909.

## Required Communication

- **Reporting and Insights from 2020 Audit**
  - Material weakness identified
  - Other comments and recommendations
  - Informational points
  - Two way communication regarding your audit
  - Required communication to those charged with governance

## Conclusion and Questions

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



Draft 6/8/2021

**Comprehensive Annual  
Financial Report  
of the Village of Bayside**

December 31, 2020



## 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, 2020, 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.

### *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, 2020 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.

## ***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.

### *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  
May XX, 2021

## Village of Bayside

Statement of Net Position  
December 31, 2020

	Governmental Activities	Business Type Activities	Total	Component Unit Community Development Authority
<b>Assets and Deferred Outflows of Resources</b>				
<b>Assets</b>				
Cash and investments	\$ 5,929,316	\$ 741,639	\$ 6,670,955	\$ -
Receivables (net):				
Taxes receivable	5,001,605	791,616	5,793,221	-
Accounts	72,518	29,500	102,018	-
Due from other governments	640,000	-	640,000	-
Prepaid items	45,497	3,891	49,388	-
Restricted Assets:				
Cash and investments	-	104,820	104,820	-
Pension	711,997	12,455	724,452	-
Advances	(62,998)	62,998	-	-
Capital assets:				
Land	3,561,528	-	3,561,528	-
Other capital assets, net of depreciation	14,119,461	4,025,482	18,144,943	-
Total assets	<u>30,018,924</u>	<u>5,772,401</u>	<u>35,791,325</u>	<u>-</u>
<b>Deferred Outflows of Resources</b>				
Deferred loss on refunding	7,463	-	7,463	-
Deferred outflows related to pension	1,642,709	42,316	1,685,025	-
Deferred outflows related to OPEB	62,443	3,555	65,998	-
Total deferred outflows of resources	<u>1,712,615</u>	<u>45,871</u>	<u>1,758,486</u>	<u>-</u>
<b>Liabilities, Deferred inflows of Resources and Net Position</b>				
<b>Liabilities</b>				
Accounts payable and accrued expenses	548,598	357,803	906,401	-
Deposits	6,000	-	6,000	-
Noncurrent liabilities:				
Due within one year	853,671	254,556	1,108,227	-
Due in more than one year	7,069,666	1,767,272	8,836,938	-
Total liabilities	<u>8,477,935</u>	<u>2,379,631</u>	<u>10,857,566</u>	<u>-</u>
<b>Deferred Inflows of Resources</b>				
Unearned revenue	5,000,562	791,616	5,792,178	-
Deferred inflows related to pension	2,134,946	47,850	2,182,796	-
Deferred inflows related to OPEB	66,170	2,359	68,529	-
Total deferred inflows of resources	<u>7,201,678</u>	<u>841,825</u>	<u>8,043,503</u>	<u>-</u>
<b>Net Position</b>				
Net investment in capital assets	10,702,956	2,063,791	12,766,747	-
Restricted for:				
Debt service	411,838	52,937	464,775	-
Pension	711,997	12,455	724,452	-
Unrestricted	4,225,135	467,633	4,692,768	-
Total net position	<u>\$ 16,051,926</u>	<u>\$ 2,596,816</u>	<u>\$ 18,648,742</u>	<u>\$ -</u>

See notes to financial statements

Village of Bayside

Statement of Activities  
Year Ended December 31, 2020

<u>Functions/Programs</u>	<u>Program Revenues</u>			
	<u>Expenses</u>	<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
<b>Primary Government</b>				
Governmental activities:				
General government	\$ 787,051	\$ 71,288	\$ -	\$ -
Public safety	5,163,636	2,316,097	30,250	175,839
Public works	1,829,067	575,455	47,319	532,146
Culture, education and recreation	180,724	3,310	-	495
Conservation and development	13,000	-	-	-
Interest and fiscal charges	260,669	-	-	-
Total governmental activities	<u>8,234,147</u>	<u>2,966,150</u>	<u>77,569</u>	<u>708,480</u>
Business-type activities:				
Sewer	<u>987,691</u>	<u>892,645</u>	-	-
Total business-type activities	<u>987,691</u>	<u>892,645</u>	-	-
Total primary government	<u>\$ 9,221,838</u>	<u>\$ 3,858,795</u>	<u>\$ 77,569</u>	<u>\$ 708,480</u>
<b>Component Unit</b>				
Community Development Authority	<u>\$ 7,230</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**General Revenues**

Taxes

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income

Gain (Loss) on disposal of assets

Miscellaneous

Total general revenues

Transfers

Change in net position

**Net Position, Beginning**

**Net Position, Ending**

<b>Net (Expenses) Revenues and Changes in Net Position</b>			
<b>Primary Government</b>			<b>Component Unit</b>
<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Total</b>	<b>Community Development Authority</b>
\$ (715,763)	\$ -	\$ (715,763)	\$ -
(2,641,450)	-	(2,641,450)	-
(674,147)	-	(674,147)	-
(176,919)	-	(176,919)	-
(13,000)	-	(13,000)	-
(260,669)	-	(260,669)	-
<u>(4,481,948)</u>	<u>-</u>	<u>(4,481,948)</u>	<u>-</u>
-	(95,046)	(95,046)	-
-	(95,046)	(95,046)	-
<u>(4,481,948)</u>	<u>(95,046)</u>	<u>(4,576,994)</u>	<u>-</u>
-	-	-	(7,230)
3,812,751	-	3,812,751	-
792,089	-	792,089	-
69,746	-	69,746	-
183,994	-	183,994	-
175,291	368	175,659	-
-	(27)	(27)	-
299,351	38,730	338,081	-
<u>5,333,222</u>	<u>39,071</u>	<u>5,372,293</u>	<u>-</u>
<u>3,262</u>	<u>-</u>	<u>3,262</u>	<u>(3,262)</u>
854,536	(55,975)	798,561	(10,492)
<u>15,197,390</u>	<u>2,652,791</u>	<u>17,850,181</u>	<u>10,492</u>
<u>\$ 16,051,926</u>	<u>\$ 2,596,816</u>	<u>\$ 18,648,742</u>	<u>\$ -</u>

Village of Bayside

Balance Sheet  
Governmental Funds  
December 31, 2020

	General	Special Revenue Fund	Debt Service	Capital Projects Fund
	General	Consolidated Dispatch	Debt Service	Capital Projects
<b>Assets</b>				
Cash and investments	\$ 1,770,906	\$ 497,427	\$ 489,086	\$ 1,231,665
Receivables:				
Taxes	3,227,604	297,783	792,089	247,755
Accounts	3,694	-	-	30,250
Due from other governments	-	-	640,000	-
Prepaid items	21,585	22,879	-	-
<b>Total assets</b>	<u>\$ 5,023,789</u>	<u>\$ 818,089</u>	<u>\$ 1,921,175</u>	<u>\$ 1,509,670</u>
<b>Liabilities, Deferred Inflows of Resources and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 89,382	\$ 66,987	\$ -	\$ -
Accrued liabilities	202,497	59,246	-	-
Advances from Sewer fund	-	-	-	62,998
Deposits	6,000	-	-	-
<b>Total liabilities</b>	<u>297,879</u>	<u>126,233</u>	<u>-</u>	<u>62,998</u>
<b>Deferred Inflows of Resources</b>				
Unearned revenues	3,226,561	297,783	792,089	247,755
Unavailable revenues	-	-	640,000	-
<b>Total deferred inflows of resources</b>	<u>3,226,561</u>	<u>297,783</u>	<u>1,432,089</u>	<u>247,755</u>
<b>Fund Balances</b>				
Nonspendable	21,585	22,879	-	-
Restricted	-	-	489,086	-
Committed	-	371,194	-	1,198,917
Unassigned	1,477,764	-	-	-
<b>Total fund balances</b>	<u>1,499,349</u>	<u>394,073</u>	<u>489,086</u>	<u>1,198,917</u>
<b>Total liabilities and fund balance</b>	<u>\$ 5,023,789</u>	<u>\$ 818,089</u>	<u>\$ 1,921,175</u>	<u>\$ 1,509,670</u>

Special Revenue Fund	Nonmajor Governmental Funds	
Stormwater Fund	DPW Capital Project	Total
\$ 906,981	\$ 1,033,251	\$ 5,929,316
386,374	50,000	5,001,605
38,574	-	72,518
-	-	640,000
1,034	-	45,498
<u>\$ 1,332,963</u>	<u>\$ 1,083,251</u>	<u>\$ 11,688,937</u>
\$ 43,581	\$ 5,706	\$ 205,656
3,949	-	265,692
-	-	62,998
-	-	6,000
<u>47,530</u>	<u>5,706</u>	<u>540,346</u>
386,374	50,000	5,000,562
-	-	640,000
<u>386,374</u>	<u>50,000</u>	<u>5,640,562</u>
1,034	-	45,498
-	-	489,086
898,025	1,027,545	3,495,681
-	-	1,477,764
<u>899,059</u>	<u>1,027,545</u>	<u>5,508,029</u>
<u>\$ 1,332,963</u>	<u>\$ 1,083,251</u>	<u>\$ 11,688,937</u>

**Village of Bayside**

Reconciliation of the Balance Sheet of Governmental Funds  
to the Statement of Net Position  
December 31, 2020

<b>Total Fund Balances, Governmental Funds</b>	\$ 5,508,029
<b>Amounts Reported for Governmental Activities in the Statement of Net Position are Different Because:</b>	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	17,680,989
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.	640,000
Deferred outflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	1,705,152
Deferred inflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	(2,201,116)
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	(7,559,149)
Compensated absences	(42,936)
Accrued interest	(77,249)
Unamortized debt premium	(173,202)
Unamortized loss of refunding	7,463
Net pension asset	711,997
Net OPEB Obligation	<u>(148,052)</u>
<b>Net Position of Governmental Activities</b>	<u>\$ 16,051,926</u>



## Village of Bayside

Statement of Revenues, Expenditures and Changes in Fund Balances -  
Governmental Funds  
Year Ended December 31, 2020

	Special Revenues Fund		Capital Projects Fund	
	General	Consolidated Dispatch	Debt Service	Capital Projects
<b>Revenues</b>				
Taxes	\$ 3,254,208	\$ 292,175	\$ 792,089	\$ 289,867
Intergovernmental	635,642	3,167	-	91,239
Licenses and permits	207,170	-	-	-
Fines, forfeitures and penalties	26,477	-	-	-
Public charges for services	71,223	-	-	-
Intergovernmental charges for services	115,474	2,247,391	399,804	157,109
Investment income	175,292	-	-	-
Miscellaneous revenues	25,174	86,985	23,835	50,034
Total revenues	<u>4,510,660</u>	<u>2,629,718</u>	<u>1,215,728</u>	<u>588,249</u>
<b>Expenditures</b>				
Current:				
General government	654,138	220	-	-
Public safety	2,571,073	2,316,835	-	-
Public works	899,118	-	-	-
Culture, recreation and education	164,874	-	-	430
Capital Outlay	2,399	28,214	-	180,599
Debt Service:				
Principal	30,380	147,128	974,250	-
Interest and fiscal charges	2,750	2,883	236,953	34,230
Total expenditures	<u>4,324,732</u>	<u>2,495,280</u>	<u>1,211,203</u>	<u>215,259</u>
Excess (deficiency) of revenues over expenditures	<u>185,928</u>	<u>134,438</u>	<u>4,525</u>	<u>372,990</u>
<b>Other Financing Sources (Uses)</b>				
Transfers out	-	-	-	-
Transfers in	3,262	-	65,685	-
Proceeds from sale of capital assets	20	-	-	-
Total other financing sources (uses)	<u>3,282</u>	<u>-</u>	<u>65,685</u>	<u>-</u>
Net change in fund balances	189,210	134,438	70,210	372,990
<b>Fund Balances, Beginning</b>	<u>1,310,139</u>	<u>259,635</u>	<u>418,876</u>	<u>825,927</u>
<b>Fund Balances, Ending</b>	<u>\$ 1,499,349</u>	<u>\$ 394,073</u>	<u>\$ 489,086</u>	<u>\$ 1,198,917</u>

<u>Special Revenues Fund</u>	<u>Nonmajor Governmental Funds</u>	
<u>Stormwater Fund</u>	<u>DPW Capital Projects</u>	<u>Total</u>
\$ -	\$ 46,247	\$ 4,674,586
4,731	61,836	796,615
-	-	207,170
-	-	26,477
787,036	10,099	868,358
-	-	2,919,778
-	-	175,292
-	90	186,118
<u>791,767</u>	<u>118,272</u>	<u>9,854,394</u>
-	-	654,358
-	-	4,887,908
265,296	-	1,164,414
-	-	165,304
31,904	242,471	485,587
-	-	1,151,758
137	-	276,953
<u>297,337</u>	<u>242,471</u>	<u>8,786,282</u>
<u>494,430</u>	<u>(124,199)</u>	<u>1,068,112</u>
(65,685)	-	(65,685)
-	-	68,947
-	15,416	15,436
<u>(65,685)</u>	<u>15,416</u>	<u>18,698</u>
428,745	(108,783)	1,086,810
<u>470,314</u>	<u>1,136,328</u>	<u>4,421,219</u>
<u>\$ 899,059</u>	<u>\$ 1,027,545</u>	<u>\$ 5,508,029</u>

**Village of Bayside**

Reconciliation of the Statement of Revenues, Expenditures,  
and Changes in Fund Balances of Governmental Funds  
to the Statement of Activities  
Year Ended December 31, 2020

**Net Change in Fund Balances, Total Governmental Funds** \$ 1,086,810

**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	485,587
Some items reported as capital outlay were not capitalized	(122,881)
Some items reported as operating expenditures in the fund financial statements but are capitalized in the government-wide statements	24,488
Depreciation is reported in the government-wide financial statements	(726,232)
Net book value of assets retired	(257,298)

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	(259,350)
Payment on loan receivable	(355,000)

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	834,630
Principal repaid on capital leases	147,128

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 deb premium	13,588
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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	(3,664)
Net OPEB obligation	(43,309)
Accrued interest on debt	6,840
Amortization of deferred charge on refunding	(3,731)
Net pension asset/liability	1,529,439
Deferred outflows of resources related to pension and OPEB	(490,549)
Deferred inflows of resources related to pension and OPEB	(1,011,960)

**Change in Net Position of Governmental Activities** \$ 854,536

**Village of Bayside**

Statement of Net Position  
 Proprietary Fund  
 December 31, 2020

	<u>Sewer Utility</u>
<b>Assets</b>	
Current assets:	
Cash and investments	\$ 741,639
Receivables:	
Taxes	791,616
Accounts	29,500
Prepaid items	3,891
Advance to Capital Projects Fund	36,003
Restricted assets:	
Cash and investments	<u>104,820</u>
Total current assets	<u>1,707,469</u>
Noncurrent assets:	
Advance to Capital Projects fund	26,995
Restricted assets:	
Net pension asset	12,455
Capital assets:	
Property and equipment	8,721,977
Less Accumulated depreciation	<u>(4,696,495)</u>
Total noncurrent assets	<u>4,064,932</u>
Total assets	<u>5,772,401</u>
<b>Deferred Outflows of Resources</b>	
Deferred outflow related to OPEB	3,555
Deferred outflow related to pension	<u>42,316</u>
Total deferred outflows of resources	<u>45,871</u>

Sewer Utility

**Liabilities**

Current liabilities:	
Accounts payable	329,662
Accrued liabilities	10,524
Accrued interest	16,297
Current portion of general obligation debt	173,750
Liabilities Payable from Restricted Assets	
Current portion of revenue bond	80,806
Accrued interest	<u>1,320</u>
Total current liabilities	<u>612,359</u>

Noncurrent liabilities:

Long-term debt:	
General obligation bonds payable	1,475,010
Unamortized premium	28,623
Revenue bond	254,065
Net OPEB obligation	<u>9,574</u>
Total noncurrent liabilities	<u>1,767,272</u>

Total liabilities	<u>2,379,631</u>
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**Deferred Inflows of Resources**

Deferred Inflow related to pension	47,850
Deferred Inflow related to OPEB	2,359
Unearned revenues	<u>791,616</u>
Total deferred inflows of resources	<u>841,825</u>

**Net Position**

Net investment in capital assets	2,087,065
Restricted for:	
Debt service	52,937
Pension	12,455
Unrestricted net position	<u>444,359</u>
Total net position	<u>\$ 2,596,816</u>

**Village of Bayside**

Statement of Revenues, Expenses and Changes in Net Position  
 Proprietary Fund  
 Year Ended December 31, 2020

	<u>Sewer Utility</u>
<b>Operating Revenues</b>	
Public charges for services	\$ 892,645
Other	<u>38,730</u>
Total operating revenues	<u>931,375</u>
<b>Operating Expenses</b>	
Sewage service	737,585
Depreciation expense	<u>191,931</u>
Total operating expenses	<u>929,516</u>
Operating income	<u>1,859</u>
<b>Nonoperating Revenues (Expenses)</b>	
Investment income	368
Interest and debt issuance expenses	(60,251)
Amortization of debt premium and loss on refunding (net)	2,076
Loss on disposal of equipment	<u>(27)</u>
Total nonoperating revenues (expenses)	<u>(57,834)</u>
Change in net position	(55,975)
<b>Net Position, Beginning</b>	<u>2,652,791</u>
<b>Net Position, Ending</b>	<u>\$ 2,596,816</u>

## Village of Bayside

Statement of Cash Flows  
 Proprietary Fund  
 Year Ended December 31, 2020

	<u>Sewer Utility</u>
<b>Cash Flows From Operating Activities</b>	
Received from customers	\$ 937,481
Paid to suppliers for goods and services	(371,818)
Paid to employees for services	<u>(112,842)</u>
Net cash flows from operating activities	<u>452,821</u>
<b>Cash Flows From Investing Activities</b>	
Investment income	<u>368</u>
Net cash flows from investing activities	<u>368</u>
<b>Cash Flows From Capital and Related Financing Activities</b>	
Debt retired	(242,690)
Interest paid	(62,035)
Advances to other funds	34,230
Acquisition and construction of capital assets	<u>(383,877)</u>
Net cash flows from capital and related financing activities	<u>(654,372)</u>
Net change in cash and cash equivalents	(201,183)
<b>Cash and Cash Equivalents, Beginning</b>	<u>1,047,642</u>
<b>Cash and Cash Equivalents, Ending</b>	<u>\$ 846,459</u>
<b>Reconciliation of Operating Income to Net Cash Flows From Operating Activities</b>	
Operating income	\$ 1,859
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation	191,931
Changes in assets and liabilities:	
Accounts receivable	6,106
Other accounts receivable	(9,086)
Prepayments	(2,479)
Accounts payable	252,165
Other current liabilities	590
Deferred inflow of resources	9,086
Pension related deferrals, assets and liabilities	3,102
OPEB related deferrals and liabilities	<u>(453)</u>
Net cash flows from operating activities	<u>\$ 452,821</u>
<b>Reconciliation of Cash and Cash Equivalents to the Statement of Net Position, Proprietary Funds</b>	
Cash and investments	\$ 741,639
Restricted cash and investments	<u>104,820</u>
Cash and cash equivalents	<u>\$ 846,459</u>
<b>Noncash Capital and Related Financing Activities</b>	
Amortization of debt premium	<u>\$ 2,076</u>

See notes to financial statements

**Village of Bayside**

Statement of Fiduciary Net Position  
 Fiduciary Funds  
 December 31, 2020

	<u>Custodial Funds</u>
<b>Assets</b>	
Cash and investments	\$ 9,673,963
Taxes	5,069,623
Special assessments	3,582,427
Prepaid item	<u>5,180</u>
Total assets	<u>18,331,193</u>
<b>Liabilities</b>	
Accounts payable and accrued expenses	35,128
Due to bondholders	4,434,060
Due to other governments	<u>13,515,829</u>
Total liabilities	<u>17,985,017</u>
<b>Net Position</b>	
Held for North Shore Library	<u>346,176</u>
Total net position	<u>\$ 346,176</u>



**Village of Bayside**

Statement of Changes in Fiduciary Net Position  
Year Ended December 31, 2020

	<u>Custodial Funds</u>
<b>Additions</b>	
Tax collections	\$ 13,432,054
Special assignments	497,191
Public charges for services	1,078,113
Donations	<u>10,961</u>
Total additions	<u>15,018,319</u>
<b>Deductions</b>	
Payments to overlying districts	13,432,054
B bond payments	497,191
Administrative expense	872,931
Capital outlay	<u>10,104</u>
Total deductions	<u>14,812,280</u>
Change in fiduciary net position	206,039
<b>Net Position, Beginning</b>	<u>140,137</u>
<b>Net Position, Ending</b>	<u><u>\$ 346,176</u></u>

**Village of Bayside**

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December 31, 2020

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**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**1. Summary of Significant Accounting Policies**

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

**Reporting Entity**

This report includes all of the funds of the Village. The reporting entity for the Village consists of the primary government and its component unit. Component units are legally separate organizations for which the primary government is financially accountable or other organizations for which the nature and significance of their relationship with the primary government are such that their exclusion would cause the reporting entity's financial statements to be misleading. The primary government is financially accountable if: (1) it appoints a voting majority of the organization's governing body and it is able to impose its will on that organization, (2) it appoints a voting majority of the organization's governing body and there is a potential for the organization to provide specific financial benefits to, or impose specific financial burdens on, the primary government, (3) the organization is fiscally dependent on and there is a potential for the organization to provide specific financial benefits to or (4) 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 3. 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, 2020. The CDA does not issue separate financial statements.

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**Government-Wide and Fund Financial Statements****Government-Wide Financial Statements**

The statement of net position and statement of activities display information about the reporting government as a whole. They include all funds of the reporting entity 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 percent of the corresponding total for all funds of that category or type, and
- b. The same element of the individual governmental or enterprise fund that met the 10 percent test is at least 5 percent 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.

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**Governmental Funds**

The Village reports the following major governmental funds:

**General Fund**

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

**Special Revenue Funds**

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

**Debt Service Fund**

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

**Capital Projects Fund**

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.

**Enterprise Fund**

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:

**Capital Projects Fund**

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

DPW Capital Projects

In addition, the Village reports the following fund types:

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

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

North Shore Library Operations  
North Shore Library Donations

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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**Measurement Focus, Basis of Accounting and Financial Statement Presentation****Government-Wide Financial Statements**

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

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

**Fund Financial Statements**

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

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

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

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

**Proprietary and Fiduciary Funds**

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

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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

**All Financial Statements**

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

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

**Deposits and Investments**

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

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

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

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

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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, 2020, the fair value of the Village's share of the LGIP's assets was substantially equal to the amount as reported in these statements.

See Note 3. for further information.

**Receivables**

Property taxes are levied in December on the assessed value as of the prior January 1. In addition to property taxes for the Village, taxes are collected for and remitted to the 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 - 2020 tax roll:

Lien date and levy date	December 2020
Tax bills mailed	December 2020
Payment in full, or	January 31, 2021
First installment due	January 31, 2021
Second installment due	March 31, 2021
Third installment due	May 31, 2021
Personal property taxes in full	January 31, 2021
Tax sale - 2020 delinquent real estate taxes	October 2023

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

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



**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**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.

**Restricted Assets**

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

**Capital Assets**

**Government-Wide 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  
December 31, 2020

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**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.

**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, 2020 are determined on the basis of current salary rates and include salary related payments.

**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.

**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.

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**Equity Classifications****Government-Wide Statements**

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

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

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

**Fund Statements**

Governmental fund balances are displayed as follows:

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

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

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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

See Note 3. for further information.

**Pension**

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.

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

**2. Stewardship, Compliance and Accountability**

**Excess Expenditures Over Appropriations**

<u>Funds</u>	<u>Budgeted Expenditures</u>	<u>Actual Expenditures</u>	<u>Excess Expenditures Over Budget</u>
Debt Service Fund	\$ 1,036,781	\$ 1,211,203	\$ 174,422

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

**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  
December 31, 2020**3. Detailed Notes on All Funds****Deposits and Investments**

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 12,481,362	\$ 12,561,402	Custodial Credit Risk
LGIP	315,747	315,747	Credit Risk
U.S. agencies - implicitly guaranteed	125,256	125,256	Custodial Credit Risk, Credit and Interest Rate Risk
U.S. treasuries	2,303,246	2,303,246	Custodial Credit Risk, Interest Rate Risk
U.S. & Foreign Corporate Bonds	1,171,603	1,171,603	Custodial Credit Risk, Credit and Interest Rate Risk, Foreign Currency Risk
Money Market Mutual Fund	51,921	51,921	Credit Risk, Interest Rate Risk
Petty cash	603	-	N/A
Total deposits and investments	<u>\$ 16,449,738</u>	<u>\$ 16,529,175</u>	
Reconciliation to financial statements			
Per statement of net position			
Unrestricted cash and investments	\$ 6,647,681		
Restricted cash and investments	128,094		
Per statement of fiduciary net position - fiduciary funds			
Custodial Funds	<u>9,673,963</u>		
Total deposits and investments	<u>\$ 16,449,738</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  
December 31, 2020

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, 2020			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ -	\$ 51,921	\$ -	\$ 51,921
U.S. agencies - implicitly guaranteed	-	125,256	-	125,256
U.S. Treasuries	2,303,246	-	-	2,303,246
U.S. & Foreign Corporate bonds	-	1,171,603	-	1,171,603
<b>Total</b>	<b>\$ 2,303,246</b>	<b>\$ 1,348,780</b>	<b>\$ -</b>	<b>\$ 3,652,026</b>

**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, 2020, \$303,010 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 303,010</u>
<b>Total</b>	<u><u>\$ 303,010</u></u>

**Investments**

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

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

Neither insured nor registered and held by counterparty	<u>\$ 1,171,603</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.

As of December 31, 2020, the Village's investments were rated as follows:

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

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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, 2020, the Village's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)	
		Less than 1 year	1 - 5 years
U.S. treasuries	\$ 2,303,246	\$ 1,184,846	\$ 1,118,400
U.S. & Foreign Corporate Bonds	1,171,603	-	1,171,603
Total	<u>\$ 3,474,849</u>	<u>\$ 1,184,846</u>	<u>\$ 2,290,003</u>

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

**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:

	Unearned	Unavailable
Property taxes receivable for subsequent year	\$ 4,614,188	\$ -
North Shore Fire Department - loan	-	640,000
Stormwater user fees	386,374	-
Total unearned/unavailable revenue for governmental funds	<u>\$ 5,000,562</u>	<u>\$ 640,000</u>

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

	Unearned
Property taxes receivable for subsequent year	\$ 791,616
Total unearned revenue for proprietary funds	<u>\$ 791,616</u>

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**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.

**Net Pension Asset**

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

Following is a list of restricted assets at December 31, 2020:

	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>	<u>Restricted Net Position</u>
Bond redemption account	\$ 54,257	\$ 1,320	\$ 52,937
Net pension asset	724,452	-	724,452
Construction account	<u>50,563</u>	<u>-</u>	<u>N/A</u>
Total	<u>\$ 829,272</u>	<u>\$ 1,320</u>	<u>\$ 777,389</u>



## Village of Bayside

Notes to Financial Statements  
December 31, 2020**Capital Assets**

Capital asset activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Governmental Activities</b>				
Capital assets not being depreciated:				
Land	\$ 3,561,528	\$ -	\$ -	\$ 3,561,528
Total capital assets not being depreciated	<u>3,561,528</u>	<u>-</u>	<u>-</u>	<u>3,561,528</u>
Capital assets being depreciated / amortized:				
Land improvements	601,818	-	-	601,818
Building and improvements	8,205,788	-	-	8,205,788
Machinery and equipment	4,085,776	130,951	424,912	3,791,815
Infrastructure	9,767,741	256,243	285,189	9,738,795
Software	1,403,436	-	331,605	1,071,831
Total capital assets being depreciated / amortized	<u>24,064,559</u>	<u>387,194</u>	<u>1,041,706</u>	<u>23,410,047</u>
Total capital assets	<u>27,626,087</u>	<u>387,194</u>	<u>1,041,706</u>	<u>26,971,575</u>
Less accumulated depreciation / amortization for:				
Land improvements	(284,759)	(7,298)	-	(292,057)
Building and improvements	(2,021,185)	(142,475)	-	(2,163,660)
Machinery and equipment	(2,241,598)	(320,359)	398,234	(2,163,723)
Infrastructure	(3,552,837)	(220,222)	96,706	(3,676,353)
Software	(1,248,383)	(35,878)	289,468	(994,793)
Total accumulated depreciation / amortization	<u>(9,348,762)</u>	<u>(726,232)</u>	<u>784,408</u>	<u>(9,290,586)</u>
Net capital assets being depreciated / amortized	<u>14,715,797</u>	<u>(339,038)</u>	<u>257,298</u>	<u>14,119,461</u>
Total governmental activities capital assets, net of accumulated depreciation / amortization	<u>\$ 18,277,325</u>	<u>\$ (339,038)</u>	<u>\$ 257,298</u>	<u>\$ 17,680,989</u>

Depreciation expense was charged to functions as follows:

<b>Governmental Activities</b>	
General government	128,593
Public safety	\$ 218,267
Public works, which includes the depreciation of roads, sidewalks and storm sewers	370,506
Culture, education and recreation	<u>8,866</u>
Total governmental activities depreciation / amortization expense	<u>\$ 726,232</u>

Village of Bayside

Notes to Financial Statements  
December 31, 2020

	Beginning Balance	Additions	Deletions	Ending Balance
<b>Business-Type Activities</b>				
Capital assets being depreciated:				
Infrastructure	\$ 8,150,076	\$ 327,066	\$ -	\$ 8,477,142
Equipment	204,165	56,811	16,141	244,835
Total capital assets being depreciated	<u>8,354,241</u>	<u>383,877</u>	<u>16,141</u>	<u>8,721,977</u>
Less accumulated depreciation for:				
Infrastructure	(4,405,710)	(175,882)	-	(4,581,592)
Equipment	(114,968)	(16,049)	16,114	(114,903)
Total accumulated depreciation	<u>(4,520,678)</u>	<u>(191,931)</u>	<u>16,114</u>	<u>(4,696,495)</u>
Net capital assets being depreciated	<u>3,833,563</u>	<u>191,946</u>	<u>27</u>	<u>4,025,482</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 3,833,563</u>	<u>\$ 191,946</u>	<u>\$ 27</u>	<u>\$ 4,025,482</u>

Depreciation expense was charged to functions as follows:

<b>Business-Type Activities</b>	
Sewer	<u>\$ 191,931</u>
Total business-type activities depreciation expense	<u>\$ 191,931</u>

**Interfund Advances and Transfers**

**Advances**

The general 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:

Receivable Fund	Payable Fund	Amount	Amount Not Due Within One Year
Sewer Fund	Capital Projects Fund	<u>\$ 62,998</u>	<u>\$ 26,995</u>

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

**Transfers**

The following is a schedule of interfund transfers:

Fund Transferred To	Fund Transferred From	Amount	Principal Purpose
Debt Service Fund	Special Revenue Fund - Stormwater Fund	\$ 65,685	To fund debt service payments
General Fund	Community Development Authority Fund	<u>3,262</u>	To zero fund
Total		<u>\$ 68,947</u>	

Village of Bayside

Notes to Financial Statements  
December 31, 2020

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.

**Long-Term Obligations**

Long-term obligations activity for the year ended December 31, 2020, was as follows:

	Beginning Balance	Increases	Decreases	Ending Balance	Amounts Due Within One Year
<b>Governmental Activities</b>					
Bonds and notes payable:					
General obligation debt - Village debt	\$ 7,640,721	\$ -	\$ 651,630	\$ 6,989,091	\$ 657,250
General obligation notes from direct borrowings and direct placements - Village debt	108,058	-	23,000	85,058	26,000
General obligation debt - NSFD debt	645,000	-	160,000	485,000	160,000
(Discounts)/Premiums:	186,790	-	13,588	173,202	-
Subtotal	<u>8,580,569</u>	<u>-</u>	<u>848,218</u>	<u>7,732,351</u>	<u>843,250</u>
Other liabilities:					
Vested compensated absences	39,270	76,028	72,364	42,934	10,421
Capital leases	147,128	-	147,128	-	-
Net pension liability	817,442	-	817,442	-	-
Net OPEB obligation	104,743	43,309	-	148,052	-
Total other liabilities	<u>1,108,583</u>	<u>119,337</u>	<u>1,036,934</u>	<u>190,986</u>	<u>10,421</u>
Total governmental activities long-term liabilities	<u>\$ 9,689,152</u>	<u>\$ 119,337</u>	<u>\$ 1,885,152</u>	<u>\$ 7,923,337</u>	<u>\$ 853,671</u>
<b>Business-Type Activities</b>					
Bonds and notes payable:					
General obligation debt	\$ 1,812,510	\$ -	\$ 163,750	\$ 1,648,760	\$ 173,750
Revenue bonds from direct borrowings and direct placements	413,810	-	78,939	334,871	80,806
(Discounts)/Premiums	30,699	-	2,076	28,623	-
Subtotal	<u>2,257,019</u>	<u>-</u>	<u>244,765</u>	<u>2,012,254</u>	<u>254,556</u>
Other liabilities:					
Net OPEB obligation	3,654	5,920	-	9,574	-
Net pension liability	15,335	-	15,335	-	-
Total other liabilities	<u>18,989</u>	<u>5,920</u>	<u>15,335</u>	<u>9,574</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 2,276,008</u>	<u>\$ 5,920</u>	<u>\$ 260,100</u>	<u>\$ 2,021,828</u>	<u>\$ 254,556</u>

In accordance with Wisconsin Statutes, total general obligation indebtedness of the Village may not exceed 5 percent of the equalized value of taxable property within the Village's jurisdiction. The debt limit as of December 31, 2020, was \$31,892,110. Total general obligation debt outstanding at year end was \$9,207,909.

Village of Bayside

Notes to Financial Statements  
December 31, 2020

**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.

<u>Governmental Activities</u>					<u>Balance</u>
<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, 2020</u>
Corp. Purpose - NSFD State Trust Fund Loan - direct	04/26/2012	08/01/2023	2.5-3.5 %	\$ 1,605,000	\$ 485,000
North Shore Fire	08/13/2003	03/15/2023	5.25	266,558	85,058
North Shore Fire	11/01/2010	04/01/2022	0.51-2.91	199,368	42,780
Corporate Purpose Bonds	08/01/2003	08/01/2023	2.5-4.2	162,173	30,070
Corporate Purpose Bonds - Refunding	11/14/2011	11/01/2031	2.0-3.4	1,758,741	1,151,241
Corporate Purpose Bonds	12/10/2014	12/01/2034	2.0-3.25	6,485,000	3,710,000
Corporate Purpose Bonds	06/28/2016	03/01/2026	2.0	1,035,000	795,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,420,000	1,260,000
Total governmental activities, general obligation debt					<u>\$ 7,559,149</u>

<u>Business-Type Activities</u>					<u>Balance</u>
<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, 2020</u>
Refunding	11/02/2010	03/01/2026	1-3.6 %	\$ 475,000	\$ 200,000
Corporate Purpose Bonds	11/14/2011	11/01/2031	2.0-3.40	411,259	268,760
Corporate Purpose Bonds - Refunding	12/10/2014	12/01/2034	2.0-3.25	860,000	340,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.0-3.15	1,020,000	840,000
Total business-type activities, general obligation debt					<u>\$ 1,648,760</u>

Debt service requirements to maturity are as follows:

	<u>Governmental Activities</u>		<u>Business-Type Activities</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
Years Ending December 31:				
2021	\$ 817,250	\$ 208,431	\$ 173,750	\$ 48,426
2022	787,870	191,295	173,750	43,458
2023	759,330	172,476	180,900	38,121
2024	630,300	149,658	189,700	32,618
2025	645,300	132,032	189,700	26,754
2026-2030	2,702,450	409,575	607,550	60,572
2031-2034	1,131,591	66,664	133,410	96,833
Total	<u>\$ 7,474,091</u>	<u>\$ 1,330,131</u>	<u>\$ 1,648,760</u>	<u>\$ 346,782</u>

Village of Bayside

Notes to Financial Statements  
December 31, 2020

	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
Years Ending December 31:		
2021	\$ 26,000	\$ 4,466
2022	29,000	3,100
2023	30,058	1,578
Total	<u>\$ 85,058</u>	<u>\$ 9,144</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 45.00 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$350,942. Principal and interest paid for the current year and total customer net revenues were \$87,792 and \$194,158 respectively.

Revenue debt payable at December 31, 2020, consists of the following:

**Business-Type Activities Revenue Debt**

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2020
<b>Sewer Utility</b>					
Revenue Bonds	08/25/2004	05/01/2024	2.365%	\$ 1,342,169	<u>\$ 334,871</u>

Debt service requirements to maturity are as follows:

	Business-Type Activities Revenue Debt	
	Principal	Interest
Years Ending December 31:		
2021	\$ 80,806	\$ 6,964
2022	82,717	5,030
2023	84,673	3,051
2024	86,675	1,025
Total	<u>\$ 334,871</u>	<u>\$ 16,070</u>

The Village's outstanding revenues from direct borrowings and/or direct placements related to business-type activities of \$334,871 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  
December 31, 2020

**Special Assessment B-Bonds**

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

Special assessment B-Bonds at December 31, 2020, consists of the following:

**Governmental Activities**

<b>Special Assessment B-Bonds</b>	<b>Date of Issue</b>	<b>Final Maturity</b>	<b>Interest Rates</b>	<b>Original Indebtedness</b>	<b>Balance December 31, 2020</b>
Special Assessment B-Bonds	05/16/2013	05/01/2033	1.55-4.15%	\$ 1,015,000	\$ 490,000
Special Assessment B-Bonds	05/07/2015	05/01/2035	1.25-4.10	4,390,000	<u>3,035,000</u>
Total governmental activities special assessment B-Bonds					<u><u>\$ 3,525,000</u></u>

Debt service requirements to maturity are as follows:

Years Ending December 31:	<b>Governmental Activities Special Assessment B-Bonds</b>	
	<b>Principal</b>	<b>Interest</b>
2021	\$ 245,000	\$ 109,301
2022	245,000	103,840
2023	245,000	97,951
2024	245,000	91,755
2025	245,000	85,157
2026-2030	1,195,000	315,075
2031-2035	<u>1,105,000</u>	<u>105,981</u>
Total	<u><u>\$ 3,525,000</u></u>	<u><u>\$ 909,060</u></u>

**Other Debt Information**

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

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

Village of Bayside

Notes to Financial Statements  
December 31, 2020

**Net Position/Fund Balances**

Net position reported on the government-wide statement of net position at December 31, 2020, includes the following:

**Governmental Activities**

Net investment in capital assets:	
Land	\$ 3,561,528
Other capital assets, net of accumulated depreciation	14,119,461
Less long-term debt outstanding	(7,559,149)
Plus unspent capital related debt proceeds	103,947
Plus noncapital debt proceeds	642,908
Less unamortized debt premium	(173,202)
Plus: Unamortized loss on advanced refunding	<u>7,463</u>
Total net investment in capital assets	<u>10,702,956</u>
Restricted:	
Debt Service	411,838
Net pension asset	<u>711,997</u>
Total restricted	<u>1,123,835</u>
Unrestricted	<u>4,225,135</u>
Total governmental activities net position	<u>\$ 16,051,926</u>

**Governmental Funds**

Governmental fund balances reported on the fund financial statements at December 31, 2020, include the following:

**Nonspendable**

Major Funds:	
General Fund:	
Prepaid items	\$ <u>21,585</u>
Special Revenue Fund:	
Consolidated Dispatch - prepaid	22,879
Stormwater - prepaid	<u>1,034</u>
Total	<u>\$ 45,498</u>

**Restricted**

Major Fund:	
Debt Service Fund:	
Debt service	<u>\$ 489,086</u>

**Committed**

Major Funds:	
Special Revenue Funds:	
Consolidated Dispatch	\$ 371,194
Stormwater	898,025
Capital Projects Funds:	
Capital Projects	1,198,917

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

Nonmajor Funds:	
Capital Projects Fund - DPW Capital Projects	<u>1,027,545</u>
Total	<u>\$ 3,495,681</u>
<b>Unassigned</b>	
Major Fund:	
General fund	<u>\$ 1,477,764</u>
<b>Business-Type Activities</b>	
Net investment in capital assets:	
Other capital assets, net of accumulated depreciation	\$ 4,025,482
Less Outstanding debt	(2,012,254)
Plus Unspent capital related debt proceeds	<u>50,563</u>
Total net investment in capital assets	<u>2,063,791</u>
Restricted:	
Debt Service	52,937
Pension	<u>12,455</u>
Total restricted	<u>65,392</u>
Unrestricted	<u>467,633</u>
Total business-type activities net position	<u>\$ 2,596,816</u>

**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 carrying amount of the Authority's deposits was \$-0-.



**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**4. Other Information****Employees' Retirement System****Plan Description**

The WRS is a cost-sharing multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible State of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, 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 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  
December 31, 2020

**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
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
2019	0.0	(10.0)

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

**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 \$221,455 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2020 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.55 %	6.55 %
Protective with Social Security	6.55 %	10.55 %
Protective without Social Security	6.55 %	14.95 %

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

At December 31, 2020, the Village reported a asset of \$724,452 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2019, and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2018 rolled forward to December 31, 2019. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. The Village's proportion of the net pension asset was based on the Village's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2019, the Village's proportion was 0.02246744 percent, which was a decrease of (0.00094039) percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized pension expense of \$269,540.

At December 31, 2020, 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	\$ 1,375,177	\$ 688,184
Changes in assumptions	56,454	-
Net differences between projected and actual earnings on pension plan investments	-	1,481,039
Changes in proportion and differences between employer contributions and proportionate share of contributions	780	13,573
Employer contributions subsequent to the measurement date	<u>252,614</u>	<u>-</u>
<b>Total</b>	<u>\$ 1,685,025</u>	<u>\$ 2,182,796</u>

Village of Bayside

Notes to Financial Statements  
December 31, 2020

\$252,614 reported as deferred outflows related to pension resulting from the WRS Employer's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

Year Ended December 31:	Deferred Outflows of Resources and Deferred Inflows of Resources (net)
2021	\$ (222,268)
2022	(167,299)
2023	21,898
2024	(382,716)

**Actuarial Assumptions**

The total pension liability in the December 31, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2018
Measurement Date of Net Pension Liability (Asset):	December 31, 2019
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 percent 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. The Total Pension Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the December 31, 2018 actuarial valuation.

Village of Bayside

Notes to Financial Statements  
December 31, 2020

**Long-Term Expected Return on Plan Assets**

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

<b>Core Fund Asset Class</b>	<b>Current Asset Allocation %</b>	<b>Long-Term Expected Nominal Rate of Return %</b>	<b>Long-Term Expected Real Rate of Return %</b>
Global Equities	49 %	8.0 %	5.1 %
Fixed Income	24.5	4.9	2.1
Inflation Sensitive Assets	15.5	4.0	1.2
Real Estate	9	6.3	3.5
Private Equity/Debt	8	10.6	7.6
Multi-Asset	4	6.9	4.0
Total Core Fund	110	7.5	4.6
<b>Variable Fund Asset Class</b>			
U.S Equities	70	7.5	4.6
International Equities	30	8.2	5.3
Total Variable Fund	100	7.8	4.9

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.75 percent  
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 percent was used to measure the total pension liability for the current and prior year. This single discount rate was based on the expected rate of return on pension plan investments of 7.00 percent and a long term bond rate of 2.75 percent. (Source: Fixed-income municipal bonds with 20 years to maturity that include only federally tax-exempt municipal bonds as reported in Fidelity Index's "20-year Municipal GO AA Index" as of December 31, 2019. In describing this index, Fidelity notes that the Municipal Curves are constructed using option-adjusted analytics of a diverse population of over 10,000 tax-exempt securities.) Because of the unique structure of WRS, the 7.00 percent expected rate of return implies that a dividend of approximately 1.9 percent 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  
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**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:

	<u>1% Decrease to Discount Rate (6.00%)</u>	<u>Current Discount Rate (7.00%)</u>	<u>1% Increase to Discount Rate (8.00%)</u>
Village's proportionate share of the net pension liability (asset)	\$ 1,865,595	\$ (724,452)	\$ (2,660,811)

**Pension Plan Fiduciary Net Position**

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

**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.

**Commitments and Contingencies**

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

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

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

The Village has active construction projects as of December 31, 2020. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

## Village of Bayside

Notes to Financial Statements  
December 31, 2020

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### 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 \$820,559 to NSFD for 2020. The Village believes that the fire department will continue to provide services in the future at similar rates. Complete 2020 financial information is available from NSFD at 4401 West River Lane, Brown Deer, WI 53223. The Village does not report an equity interest in this joint venture.

#### North Shore Library System

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

The Treasurer of the Village of Bayside is designated to pay all expenditures approved by the board and to receive all board revenues. The Village of Bayside accounts for these transactions in custodial funds. The Village accounts for its share of the operations of the North Shore Library in the general fund. The Village's share of operations in 2020 was \$162,194. The Village believes that the library will continue to provide services in the future at similar rates.

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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**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.

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.

**Local Retiree Life Insurance Fund (LRLIF)****Plan Description**

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

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

Additionally, ETF issued a standalone Retiree Life Insurance Financial Report, which can be found at <https://etfonline.wi.gov/ETFGASBPublicWeb/gasb75Local.do>.

**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.



Village of Bayside

Notes to Financial Statements  
December 31, 2020

**Contributions**

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

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

Contribution rates for the plan year reported as of December 31, 2020 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

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

<u>Life Insurance Member Contribution Rates For the Plan Year</u>	
<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 \$669 in contributions from the employer.

Village of Bayside

Notes to Financial Statements  
December 31, 2020

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

At December 31, 2020, the Village reported a liability of \$157,626 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2019, and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2019 rolled forward to December 31, 2019. 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, 2019, the Village's proportion was 0.03370170 percent, which was an decrease of 0.00499200 percent from its proportion measured as of December 31, 2018.

For the year ended December 31, 2020, the Village recognized OPEB expense of \$2,102.

At December 31, 2020, 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	\$ -	\$ 7,062
Net differences between projected and actual earnings on OPEB plan investments	2,974	-
Changes in assumptions	58,149	17,338
Changes in proportion and differences between employer contributions and proportionate share of contributions	-	44,129
Employer contributions subsequent to the measurement date	<u>4,875</u>	<u>-</u>
Total	<u>\$ 65,998</u>	<u>\$ 68,529</u>

\$4,875 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, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

<u>Year Ended December 31:</u>	<u>Deferred Outflows of Resources and Deferred Inflows of Resources (net)</u>
2021	\$ (2,091)
2022	(2,091)
2023	(2,412)
2024	(2,742)
2025	(3,022)
Thereafter	4,952

Village of Bayside

Notes to Financial Statements  
December 31, 2020

**Actuarial Assumptions**

The total OPEB liability in the January 1, 2019 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2019
Measurement Date of Net OPEB Liability	December 31, 2019
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.74%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.87%
Salary Increases:	
Inflation	3.00%
Seniority/Merit	0.1% - 5.6%
Mortality:	Wisconsin 2018 Mortality Table

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. The Total OPEB Liability for December 31, 2019 is based upon a roll-forward of the liability calculated from the January 1, 2019 actuarial valuation.

**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, 2019**

<u>Asset Class</u>	<u>Index</u>	<u>Target Allocation</u>	<u>Long-Term Expected Geometric Real Rate of Return %</u>
U.S. Credit Bonds	Barclays Credit	45 %	2.12 %
U.S. Long Credit Bonds	Barclays Long Credit	5	2.90
U.S. Mortgages	Barclays MBS	50	1.53
Inflation			2.20
Long-Term Expected Rate of Return			4.25 %

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

The long-term expected rate of return decreased slightly from 5.00 percent in the prior year to 4.25 percent in the current year. This change was primarily based on the target asset allocation and capital market expectations. The expected inflation rate also decreased slightly from 2.30 percent in the prior year to 2.20 percent in the current year. 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.

**Single Discount Rate**

A single discount rate of 2.87 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 4.22 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 4.10 percent as of December 31, 2018 to 2.74 percent as of December 31, 2019. 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. The plan's fiduciary net position was projected to be available to make projected future benefit payments of current plan members through December 31, 2036.

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

**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 2.87 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 (1.87 percent) or 1-percentage-point higher (3.87 percent) than the current rate:

	<b>1% Decrease to Discount Rate (1.87%)</b>	<b>Current Discount Rate (2.87%)</b>	<b>1% Increase to Discount Rate (3.87%)</b>
Village's proportionate share of the net OPEB liability	<u>\$ 217,655</u>	<u>\$ 157,626</u>	<u>\$ 111,955</u>

**Subsequent Events**

On April 1, 2021, the Village borrowed \$3,490,000 of general obligation refunding bonds. The bonds were used to refund the 2014A corporate purpose bonds. The new bonds bear interest at a rate of 1.75 - 2.20% and are due and payable through December 1, 2034. On April 1, 2021, the Village also borrowed \$3,160,000 of corporate purpose bonds. The bonds were issued for the purpose of financing streets improvement projects, sanitary sewer projects, storm water projects and the refunding of 2011A corporate purpose bonds. The new bonds bear interest at a rate of 1.3-3.0% and are due and payable through November 1, 2031.

**Village of Bayside**

Notes to Financial Statements  
December 31, 2020

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**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*

Statement No. 92, *Omnibus 2020*

Statement No. 93, *Replacement of Interbank Offered Rates*

Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*

Statement No. 96, *Subscription-Based Information Technology Arrangements*

Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans - an amendment of GASB Statements No. 14 and No. 84, and a supersession of GASB Statement No. 32*

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

**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 Note3). 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, 2020 the village has reported a \$640,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from the other participating municipalities.

Draft 6/8/2021

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, 2020

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 3,242,588	\$ 3,242,588	\$ 3,254,208	\$ 11,620
Intergovernmental	606,493	606,493	635,642	29,149
Licenses and permits	164,410	164,410	207,170	42,760
Fines, forfeitures and penalties	50,100	50,100	26,477	(23,623)
Public charges for services	66,825	66,825	71,223	4,398
Intergovernmental charges for services	95,953	95,953	115,474	19,521
Investment income	140,000	140,000	175,292	35,292
Miscellaneous revenues	18,400	18,400	25,174	6,774
<b>Total revenues</b>	<u>4,384,769</u>	<u>4,384,769</u>	<u>4,510,660</u>	<u>125,891</u>
<b>Expenditures</b>				
<b>Current</b>				
General government	746,474	736,661	654,138	82,523
Public safety	2,582,484	2,636,388	2,571,073	65,315
Public works	870,908	896,204	899,118	(2,914)
Culture, recreation and education	184,903	183,653	164,874	18,779
Capital Outlay	-	7,295	2,399	4,896
Debt Service				
Principal	-	-	30,380	(30,380)
Interest and fiscal charges	-	-	2,750	(2,750)
<b>Total expenditures</b>	<u>4,384,769</u>	<u>4,460,201</u>	<u>4,324,732</u>	<u>135,469</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(75,432)</u>	<u>185,928</u>	<u>261,360</u>
<b>Other Financing Sources</b>				
Proceeds from sale of capital assets	-	-	20	20
Transfers in	-	-	3,262	3,262
<b>Total other financing sources</b>	<u>-</u>	<u>-</u>	<u>3,282</u>	<u>3,282</u>
<b>Net change in fund balance</b>	<u>\$ -</u>	<u>\$ (75,432)</u>	<u>189,210</u>	<u>\$ 264,642</u>
<b>Fund Balance, Beginning</b>			<u>1,310,139</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,499,349</u>	

**Village of Bayside**

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Consolidated Dispatch  
Special Revenue Fund  
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Taxes	\$ 292,175	\$ 292,175	\$ 292,175	\$ -
Intergovernmental charges for service	2,263,081	2,263,081	2,250,558	(12,523)
Miscellaneous	<u>57,595</u>	<u>57,595</u>	<u>86,985</u>	<u>29,390</u>
Total revenues	<u>2,612,851</u>	<u>2,612,851</u>	<u>2,629,718</u>	<u>16,867</u>
<b>Expenditures</b>				
Current				
General government	-	-	220	(220)
Public Safety	2,612,851	2,612,851	2,316,835	296,016
Capital Outlay	-	-	28,214	(28,214)
Debt Service				
Principal	-	-	147,128	(147,128)
Interest and fiscal charges	<u>-</u>	<u>-</u>	<u>2,883</u>	<u>(2,883)</u>
Total expenditures	<u>2,612,851</u>	<u>2,612,851</u>	<u>2,495,280</u>	<u>117,571</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>134,438</u>	<u>\$ 134,438</u>
<b>Fund Balance, Beginning</b>			<u>259,635</u>	
<b>Fund Balance, Ending</b>			<u>\$ 394,073</u>	

See independent auditors' report and notes to required supplementary information



**Village of Bayside**

Schedule of Proportionate Share of the Net Pension Liability (Asset)  
 Wisconsin Retirement System  
 Year Ended December 31, 2020

<b>WRS Fiscal Year Ended</b>	<b>Village's Proportion of the Net Pension Liability (Asset)</b>	<b>Village's Proportionate Share of the Net Pension Liability (Asset)</b>	<b>Village's Covered Payroll</b>	<b>Village's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll</b>	<b>Village's Plan Fiduciary Net Position as a Percentage of the Total Pension Liability</b>
12/31/14	0.023754160%	\$ (583,467)	\$ 2,849,315	20.48%	102.74%
12/31/15	0.023562760%	382,890	2,871,255	13.34%	92.80%
12/31/16	0.023568910%	194,264	2,979,406	6.52%	99.12%
12/31/17	0.023704940%	(703,827)	2,972,130	23.68%	102.93%
12/31/18	0.023407830%	832,777	2,878,304	28.93%	96.45%
12/31/19	0.022467440%	(724,452)	2,847,732	25.44%	102.96%

Schedule of Employer Contributions  
 Wisconsin Retirement System  
 Year Ended December 31, 2020

<b>Village Fiscal Year Ended</b>	<b>Village's Contractually Required Contributions</b>	<b>Village's Contributions in Relation to the Contractually Required Contributions</b>	<b>Village's Contribution Deficiency (Excess)</b>	<b>Village's Covered Payroll</b>	<b>Village's Contributions as a Percentage of Covered Payroll</b>
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%
12/31/20	252,614	252,614	-	3,445,779	11.38%

See notes to the required supplementary information

**Village of Bayside**

Schedule of Proportionate Share of the Net OPEB Liability  
 Local Retiree Life Insurance Fund  
 Year Ended December 31, 2020

Plan Fiscal Year End	Village's Proportion of the Net OPEB Liability	Village's Proportionate Share of the Net OPEB Liability	Village's Covered Payroll	Village's Proportionate Share of the Net OPEB Liability as a Percentage of Covered Payroll	Village's Plan Fiduciary Net Position as a Percentage of the Total OPEB Liability
12/31/17	0.05451400%	\$ 164,010	\$ 2,292,470	7.15%	44.81%
12/31/18	0.04200900%	108,397	2,583,000	4.20%	48.69%
12/31/19	0.03701700%	157,626	2,869,000	5.49%	37.58%

Schedule of Employer Contributions  
 Local Retiree Life Insurance Fund  
 Year Ended December, 2020

Village Fiscal Year End	Village's Contractually Required Contributions	Village's Contributions in Relation to the Contractually Required Contributions	Village's Contribution Deficiency (Excess)	Village's Covered Payroll	Village's Contributions as a Percentage of Covered Payroll
12/31/18	\$ 4,931	\$ 4,931	\$ -	\$ 2,878,304	0.17%
12/31/19	4,117	4,117	-	2,847,732	0.19%
12/31/20	4,875	4,875	-	3,445,779	0.20%

## Village of Bayside

Notes to Required Supplementary Information  
Year Ended December 31, 2020

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### **Budgetary Information**

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

The budgeted amounts presented 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**

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

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

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

*Changes in assumptions.* No significant change in assumptions were noted from the prior year.

### **Local Retiree Life Insurance Fund**

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

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

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

*Changes in assumptions.* Several actuarial assumptions changed from the prior year, including the single discount rate, long-term expected rate of return and expected inflation. Please refer to the Actuarial Assumptions section above for additional details.

Draft 6/8/2021

**SUPPLEMENTARY INFORMATION**

**Village of Bayside**

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Stormwater Fund  
Special Revenue Fund  
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
<b>Revenues</b>				
Intergovernmental	\$ -	\$ -	\$ 4,731	\$ 4,731
Public charges for service	<u>543,965</u>	<u>543,965</u>	<u>787,036</u>	<u>243,071</u>
Total revenues	<u>543,965</u>	<u>543,965</u>	<u>791,767</u>	<u>247,802</u>
<b>Expenditures</b>				
Current				
Public works	373,350	373,350	265,296	108,054
Capital Outlay	104,760	104,760	31,904	72,856
Debt service				
Interest and fiscal charges	<u>170</u>	<u>170</u>	<u>137</u>	<u>33</u>
Total expenditures	<u>478,280</u>	<u>478,280</u>	<u>297,337</u>	<u>180,943</u>
Excess of revenues over expenditures	<u>65,685</u>	<u>65,685</u>	<u>494,430</u>	<u>428,745</u>
<b>Other Financing Uses</b>				
Transfers out	<u>(65,685)</u>	<u>(65,685)</u>	<u>(65,685)</u>	<u>-</u>
Total other financing uses	<u>(65,685)</u>	<u>(65,685)</u>	<u>(65,685)</u>	<u>-</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	<u>428,745</u>	<u>\$ 428,745</u>
Fund Balance, Beginning			<u>470,314</u>	
Fund Balance, Ending			<u>\$ 899,059</u>	

**Village of Bayside**

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Debt Service Fund  
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			Variance with Final Budget
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Taxes	\$ 792,089	\$ 792,089	\$ 792,089	\$ -
Intergovernmental charges for service	224,339	224,339	399,804	175,465
Miscellaneous	23,031	23,031	23,835	804
	<u>1,039,459</u>	<u>1,039,459</u>	<u>1,215,728</u>	<u>176,269</u>
<b>Expenditures</b>				
Debt Service				
Principal	818,690	818,690	974,250	(155,560)
Interest and fiscal charges	218,090	218,090	236,953	(18,863)
	<u>1,036,780</u>	<u>1,036,780</u>	<u>1,211,203</u>	<u>(174,423)</u>
Excess (deficiency) of revenues over expenditures	<u>2,679</u>	<u>2,679</u>	<u>4,525</u>	<u>1,846</u>
<b>Other Financing Sources</b>				
Transfers in	<u>65,685</u>	<u>65,685</u>	<u>65,685</u>	<u>-</u>
	<u>65,685</u>	<u>65,685</u>	<u>65,685</u>	<u>-</u>
Net change in fund balance	<u>\$ 68,364</u>	<u>\$ 68,364</u>	70,210	<u>\$ 1,846</u>
<b>Fund Balance, Beginning</b>			<u>418,876</u>	
<b>Fund Balance, Ending</b>			<u>\$ 489,086</u>	

**Village of Bayside**

Schedule of Revenues, Expenditures and Changes  
in Fund Balance - Budget and Actual - Capital Projects Fund  
Year Ended December 31, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Taxes	\$ 289,867	\$ 289,867	\$ 289,867	\$ -
Intergovernmental	160,839	285,787	248,348	(37,439)
Public charges for service	3,750	10,000	50,034	40,034
Total revenues	<u>454,456</u>	<u>585,654</u>	<u>588,249</u>	<u>2,595</u>
<b>Expenditures</b>				
Culture, recreation and education	-	-	430	(430)
Capital outlay	282,069	461,286	180,599	280,687
Debt service				
Principal	-	-	-	-
Interest and fiscal charges	-	34,230	34,230	-
Total expenditures	<u>282,069</u>	<u>495,516</u>	<u>215,259</u>	<u>280,257</u>
Excess (deficiency) of revenues over expenditures	<u>172,387</u>	<u>90,138</u>	<u>372,990</u>	<u>282,852</u>
<b>Other Financing Sources</b>				
Sale of capital assets	-	-	-	-
Total other financing sources	-	-	-	-
Net change in fund balance	<u>\$ 172,387</u>	<u>\$ 90,138</u>	<u>372,990</u>	<u>\$ 282,852</u>
<b>Fund Balance, Beginning</b>			<u>825,927</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,198,917</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, 2020

	<u>Budgeted Amounts</u>			<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
<b>Revenues</b>				
Taxes	\$ 46,247	\$ 46,247	\$ 46,247	\$ -
Intergovernmental	46,731	46,731	61,836	15,105
Public charges for service	-	-	10,099	10,099
Miscellaneous	-	-	90	90
<b>Total revenues</b>	<u>92,978</u>	<u>92,978</u>	<u>118,272</u>	<u>25,294</u>
<b>Expenditures</b>				
Current				
Culture, recreation, and education	-	-	-	-
Public Safety	-	-	-	-
Capital outlay	365,000	300,000	242,471	57,529
Debt service				
Interest and fiscal charges	-	-	-	-
<b>Total expenditures</b>	<u>365,000</u>	<u>300,000</u>	<u>242,471</u>	<u>57,529</u>
Excess (deficiency) of revenues over expenditures	<u>(272,022)</u>	<u>(207,022)</u>	<u>(124,199)</u>	<u>82,823</u>
<b>Other Financing Sources</b>				
Sale of capital assets	<u>16,450</u>	<u>16,450</u>	<u>15,416</u>	<u>(1,034)</u>
<b>Total other financing sources</b>	<u>16,450</u>	<u>16,450</u>	<u>15,416</u>	<u>(1,034)</u>
<b>Net change in fund balance</b>	<u>\$ (255,572)</u>	<u>\$ (190,572)</u>	<u>(108,783)</u>	<u>\$ 81,789</u>
<b>Fund Balance, Beginning</b>			<u>1,136,328</u>	
<b>Fund Balance, Ending</b>			<u>\$ 1,027,545</u>	



## Village of Bayside

Combining Statement of Fiduciary Net Position  
Custodial Funds  
December 31, 2020

	Tax Collection Fund	2013 Special Assessment B Bonds	2015 Special Assessment B Bonds	Library Operations	Library Donations	Total
<b>Assets</b>						
Cash and investments	\$ 8,655,644	\$ 114,579	\$ 538,610	\$ 310,499	\$ 54,631	\$ 9,673,963
Taxes	4,740,947	53,761	274,915	-	-	5,069,623
Special assessments	-	561,857	3,020,570	-	-	3,582,427
Prepaid item	-	-	-	5,180	-	5,180
Total assets	13,396,591	730,197	3,834,095	315,679	54,631	18,331,193
<b>Liabilities</b>						
Accounts payable and accrued expenses	10,994	-	-	24,134	-	35,128
Due to bondholders	-	599,965	3,834,095	-	-	4,434,060
Due to other governments	13,385,597	130,232	-	-	-	13,515,829
Total liabilities	13,396,591	730,197	3,834,095	24,134	-	17,985,017
<b>Net Position</b>						
Held for North Shore Library	-	-	-	291,545	54,631	346,176
Total net position	\$ -	\$ -	\$ -	\$ 291,545	\$ 54,631	\$ 346,176

**Village of Bayside**

Combining Statement of Changes in Fiduciary Net Position  
Custodial Funds  
Year Ended December 31, 2020

	<u>Tax Collection Fund</u>	<u>2013 Special Assessment B Bonds</u>	<u>2015 Special Assessment B Bonds</u>	<u>Library Operations</u>	<u>Library Donations</u>	<u>Total</u>
<b>Additions</b>						
Tax collections	\$ 13,432,054	\$ -	\$ -	\$ -	\$ -	\$ 13,432,054
Special assessments	-	87,146	410,045	-	-	497,191
Public charges for services	-	-	-	1,078,113	-	1,078,113
Donations	-	-	-	345	10,616	10,961
<b>Total additions</b>	<u>13,432,054</u>	<u>87,146</u>	<u>410,045</u>	<u>1,078,458</u>	<u>10,616</u>	<u>15,018,319</u>
<b>Deductions</b>						
Payments to overlying districts	13,432,054	-	-	-	-	13,432,054
B bond payments	-	87,146	410,045	-	-	497,191
Administrative expense	-	-	-	872,931	-	872,931
Capital outlay	-	-	-	10,104	-	10,104
<b>Total deductions</b>	<u>13,432,054</u>	<u>87,146</u>	<u>410,045</u>	<u>883,035</u>	<u>-</u>	<u>14,812,280</u>
<b>Change in net position</b>	-	-	-	195,423	10,616	206,039
<b>Net Position, Beginning</b>	-	-	-	96,122	44,015	140,137
<b>Net Position, Ending</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 291,545</u>	<u>\$ 54,631</u>	<u>\$ 346,176</u>

**2022 BUDGET SCHEDULE**

---

**June 2021**

- 1 Capital Improvement Plan (CIP) documents distributed.
- 17 Initial 2022 Board of Trustees consideration of budget guidelines and parameters.
- 30 2022 Department Operational budget worksheets distributed.  
Capital Improvement Plan (CIP) requests due.

**July 2021**

- 30 2021 Department goals and strategic initiatives update due.

**August 2021**

- 2 2022 department goals and 2022 strategic initiatives due.
- 9 ICMA Performance measurement trend analysis, dashboard, and fiscal analysis completed.
- 16 2022 Departmental/Operational budget worksheets due.  
2021 Department/Operational revenue and expenditure projections due.  
Five-year budget projections and long-term financial plan update completed.  
Case studies due.

**October 2021**

- 22 - 29 Distribution of Village Manager's recommended 2022 Executive budget to Board of Trustees.

**November 2021**

- 8-15 Sub-Committee meetings to review 2022 recommended budget.
- 18 Public hearing and consideration of 2022 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

**December 2021**

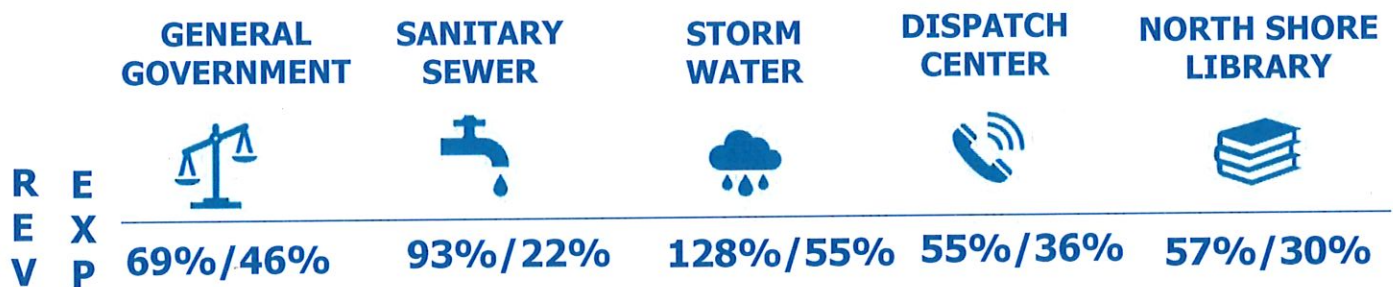
- 6 Tax bills mailed.
-



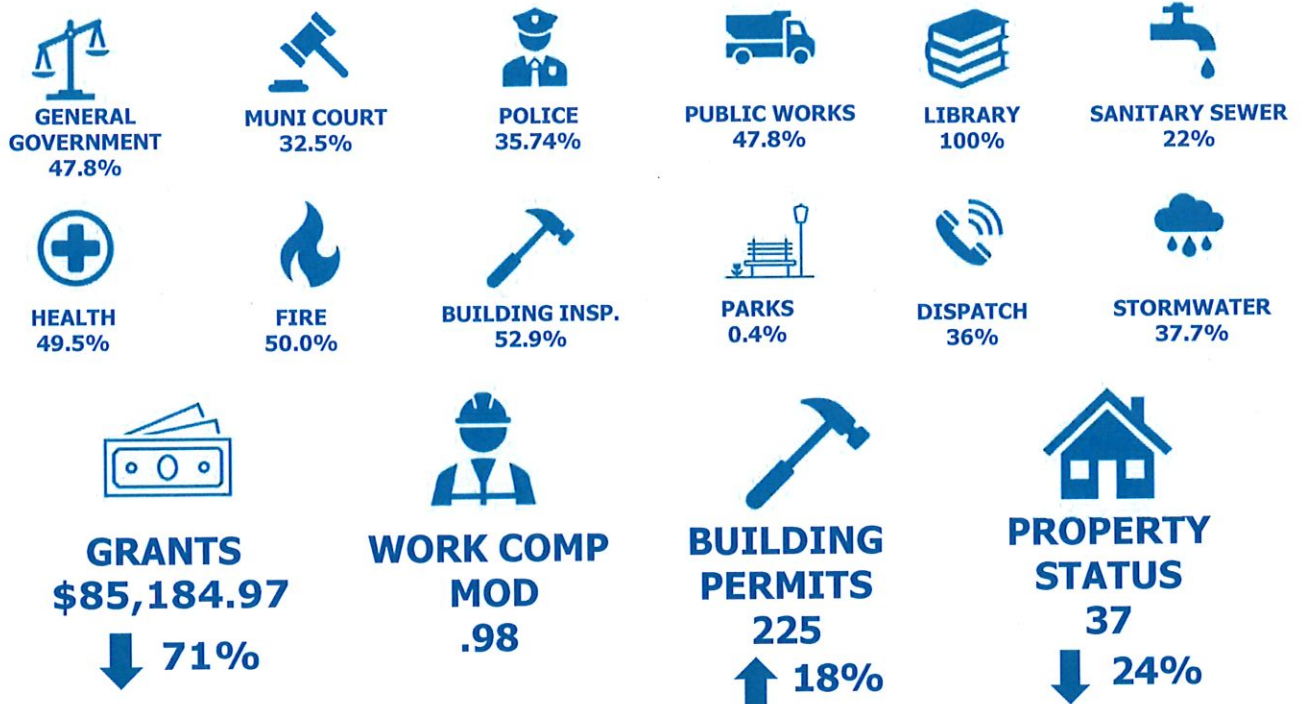
# Administrative Services May 2021

## Highlights / Accomplishments

- The Comprehensive Annual Financial Report was completed and sent to the Auditors for review.
- Staff created a spreadsheet to assist the North Shore Library Director in preparing the personnel portion of the Library's operating budget.
- The Department of Natural Resources awarded the Village \$25,769.91 to offset the cost of our recycling program. Last year the Village received \$25,676.07.
- The annual housing survey for the Milwaukee Metropolitan Sewerage District was submitted.
- The 2020 Municipal Financial Report was submitted to the Wisconsin Department of Revenue.



## PERCENTAGE OF 2021 BUDGET SPENT



\*Metrics compared to 2020 YTD

STATE OF WISCONSIN  
MILWAUKEE AND OZAUKEE COUNTY  
VILLAGE OF BAYSIDE

RESOLUTION NO. 21-\_\_\_\_\_

**A resolution regarding the Wisconsin Department of Natural Resources NR 208,  
2021 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 an 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 seventeenth day of June, 2021.

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:  
5/19/2021 2020

## Financial Management

<p>1. Provider of Financial Information</p> <p>Name: <input style="width: 150px;" type="text" value="Lynn Galyardt"/></p> <p>Telephone: <input style="width: 100px;" type="text" value="414-206-3913"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 250px;" type="text" value="lgalyardt@baysidewi.gov"/></p>																	
<p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&amp;M expenses for your wastewater treatment plant AND/OR collection system ?</p> <p>● Yes (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ No (40 points)</p> <p>If No, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised?</p> <p>Year: <input style="width: 80px;" type="text" value="2020"/></p> <p>● 0-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A (private facility)</p> <p>2.3 Did you have a special account (e.g., CWFPP required segregated Replacement Fund, etc.) or financial resources available for repairing or replacing equipment for your wastewater treatment plant and/or collection system?</p> <p>● Yes (0 points)</p> <p>○ No (40 points)</p>	0																
<p><b>REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]</b></p>																	
<p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised?</p> <p>Year: <input style="width: 80px;" type="text" value="2020"/></p> <p>● 1-2 years ago (0 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ 3 or more years ago (20 points) <input type="checkbox"/><input type="checkbox"/></p> <p>○ N/A</p> <p>If N/A, please explain:</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>																	
<p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;"><b>3.2.1 Ending Balance Reported on Last Year's CMAR</b></td> <td style="width: 5%;"></td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 30%; text-align: right;"><input style="width: 100%;" type="text" value="32,680.50"/></td> </tr> <tr> <td>3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)</td> <td style="text-align: center;">+</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td></td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="32,680.50"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: center;">+</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 100%;" type="text" value="164.47"/></td> </tr> </table>	<b>3.2.1 Ending Balance Reported on Last Year's CMAR</b>		\$	<input style="width: 100%;" type="text" value="32,680.50"/>	3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	+	\$	<input style="width: 100%;" type="text" value="0.00"/>	3.2.3 Adjusted January 1st Beginning Balance		\$	<input style="width: 100%;" type="text" value="32,680.50"/>	3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	\$	<input style="width: 100%;" type="text" value="164.47"/>	
<b>3.2.1 Ending Balance Reported on Last Year's CMAR</b>		\$	<input style="width: 100%;" type="text" value="32,680.50"/>														
3.2.2 Adjustments - if necessary (e.g. earned interest, audit correction, withdrawal of excess funds, increase making up previous shortfall, etc.)	+	\$	<input style="width: 100%;" type="text" value="0.00"/>														
3.2.3 Adjusted January 1st Beginning Balance		\$	<input style="width: 100%;" type="text" value="32,680.50"/>														
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	+	\$	<input style="width: 100%;" type="text" value="164.47"/>														

# Compliance Maintenance Annual Report

**Bayside Sewage Collection System**

Last Updated: Reporting For:  
5/19/2021 **2020**

<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="32,844.97"/></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="32,844.97"/></p> <p>Please note: If you had a CWFP 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>	<b>0</b>									
<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"/></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><b>ENERGY EFFICIENCY AND USE</b></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><b>COLLECTION SYSTEM PUMPAGE: Total Power Consumed</b></p> <p>Number of Municipally Owned Pump/Lift Stations: <input style="width: 50px;" type="text" value="3"/></p>										

# Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:  
5/19/2021 **2020**

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	1,978	13
February	1,697	23
March	1,667	12
April	1,786	10
May	1,614	11
June	1,576	13
July	1,224	10
August	1,020	13
September	996	13
October	1,423	11
November	1,413	7
December	1,555	9
<b>Total</b>	<b>17,949</b>	<b>145</b>
<b>Average</b>	<b>1,496</b>	<b>12</b>

6.1.2 Comments:

gas powers the back up generators, which fire weekly as a test and are used in case of an emergency.

6.2 Energy Related Processes and Equipment

6.2.1 Indicate equipment and practices utilized at your pump/lift stations (Check all that apply):

- Comminution or Screening
- Extended Shaft Pumps
- Flow Metering and Recording
- Pneumatic Pumping
- SCADA System
- Self-Priming Pumps
- Submersible Pumps
- Variable Speed Drives
- Other:

6.2.2 Comments:

6.3 Has an Energy Study been performed for your pump/lift stations?

- No
- Yes

Year:

By Whom:

Describe and Comment:



# Compliance Maintenance Annual Report

**Bayside Sewage Collection System**

Last Updated: Reporting For:  
5/19/2021 **2020**

## 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?

--

<b>Total Points Generated</b>	<b>0</b>
<b>Score (100 - Total Points Generated)</b>	<b>100</b>
<b>Section Grade</b>	<b>A</b>

# Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:  
5/19/2021 2020

## 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:

Annual inspection and repair

Did you accomplish them?

- Yes
- No

If No, explain:

some annual inspection metrics not met due to COVID-19, but working towards completing.

##### 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?

Sewer Use Ordinance

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

2020-06-01

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:  
5/19/2021 **2020**

A description of routine operation and maintenance activities (see question 2 below)  
 Capacity assessment program  
 Basement back assessment and correction  
 Regular O&M training  
 Design and Performance Provisions [NR 210.23 (4) (e)]    
 What standards and procedures are established for the design, construction, and inspection of the sewer collection system, including building sewers and interceptor sewers on private property?  
 State Plumbing Code, DNR NR 110 Standards and/or local Municipal Code Requirements  
 Construction, Inspection, and Testing  
 Others:

Overflow Emergency Response Plan [NR 210.23 (4) (f)]    
 Does your emergency response capability include:  
 Responsible personnel communication procedures  
 Response order, timing and clean-up  
 Public notification protocols  
 Training  
 Emergency operation protocols and implementation procedures  
 Annual Self-Auditing of your CMOM Program [NR 210.23 (5)]    
 Special Studies Last Year (check only those that apply):  
 Infiltration/Inflow (I/I) Analysis  
 Sewer System Evaluation Survey (SSES)  
 Sewer Evaluation and Capacity Management Plan (SECAP)  
 Lift Station Evaluation Report  
 Others:

2. Operation and Maintenance

2.1 Did your sanitary sewer collection system maintenance program include the following maintenance activities? Complete all that apply and indicate the amount maintained.

Cleaning	<input type="text" value="16"/>	% of system/year
Root removal	<input type="text" value="16"/>	% of system/year
Flow monitoring	<input type="text" value="0"/>	% of system/year
Smoke testing	<input type="text" value="0"/>	% of system/year
Sewer line televising	<input type="text" value="18"/>	% of system/year
Manhole inspections	<input type="text" value="1"/>	% of system/year
Lift station O&M	<input type="text" value="12"/>	# per L.S./year
Manhole rehabilitation	<input type="text" value="0"/>	% of manholes rehabbed
Mainline rehabilitation	<input type="text" value="1"/>	% of sewer lines rehabbed
Private sewer inspections	<input type="text" value="1"/>	% of system/year
Private sewer I/I removal	<input type="text" value="0"/>	% of private services

# Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:  
5/19/2021 2020

River or water crossings  % of pipe crossings evaluated or maintained

Please include additional comments about your sanitary sewer collection system below:

### 3. Performance Indicators

3.1 Provide the following collection system and flow information for the past year.

<input type="text" value="41.01"/>	Total actual amount of precipitation last year in inches
<input type="text" value="28"/>	Annual average precipitation (for your location)
<input type="text" value="24"/>	Miles of sanitary sewer
<input type="text" value="3"/>	Number of lift stations
<input type="text" value="0"/>	Number of lift station failures
<input type="text" value="0"/>	Number of sewer pipe failures
<input type="text" value="35"/>	Number of basement backup occurrences
<input type="text" value="20"/>	Number of complaints
<input type="text"/>	Average daily flow in MGD (if available)
<input type="text"/>	Peak monthly flow in MGD (if available)
<input type="text"/>	Peak hourly flow in MGD (if available)

3.2 Performance ratios for the past year:

<input type="text" value="0.00"/>	Lift station failures (failures/year)
<input type="text" value="0.00"/>	Sewer pipe failures (pipe failures/sewer mile/yr)
<input type="text" value="0.04"/>	Sanitary sewer overflows (number/sewer mile/yr)
<input type="text" value="1.46"/>	Basement backups (number/sewer mile)
<input type="text" value="0.83"/>	Complaints (number/sewer mile)
<input type="text"/>	Peaking factor ratio (Peak Monthly:Annual Daily Avg)
<input type="text"/>	Peaking factor ratio (Peak Hourly:Annual Daily Avg)

### 4. Overflows

#### LIST OF SANITARY SEWER (SSO) AND TREATMENT FACILITY (TFO) OVERFLOWS REPORTED \*\*

Date	Location	Cause	Estimated Volume
0 5/17/2020 3:17:00 PM - 5/18/2020 4:30:00 AM	Intersection of Bayside Drive and Fairy Chasm Road	Rain, Flooding	399,600

\*\* If there were any SSOs or TFOs that are not listed above, please contact the DNR and stop work on this section until corrected.

What actions were taken, or are underway, to reduce or eliminate SSO or TFO occurrences in the future?

MMSD is redoing the sewer system on Brown Deer Road

### 5. Infiltration / Inflow (I/I)

5.1 Was infiltration/inflow (I/I) significant in your community last year?

- Yes
- No

If Yes, please describe:

Private Lateral

5.2 Has infiltration/inflow and resultant high flows affected performance or created problems in your collection system, lift stations, or treatment plant at any time in the past year?

# Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:  
5/19/2021 2020

<p><input checked="" type="radio"/> Yes <input type="radio"/> No If Yes, please describe: at times it can overwhelm the sewer system</p> <p>5.3 Explain any infiltration/inflow (I/I) changes this year from previous years: Village of Bayside continues sewer lining.</p> <p>5.4 What is being done to address infiltration/inflow in your collection system? Sewer lining and repair on public side.</p>
---

<b>Total Points Generated</b>	0
<b>Score (100 - Total Points Generated)</b>	100
<b>Section Grade</b>	<b>A</b>

# Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:  
5/19/2021 2020

## Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial	A	4	1	4
Collection	A	4	3	12
<b>TOTALS</b>			<b>4</b>	<b>16</b>
<b>GRADE POINT AVERAGE (GPA) = 4.00</b>				

Notes:

- A = Voluntary Range (Response Optional)
- B = Voluntary Range (Response Optional)
- C = Recommendation Range (Response Required)
- D = Action Range (Response Required)
- F = Action Range (Response Required)



# Department of Public Works

## May 2021

### Highlights / Accomplishments

- The crew completed stump grinding from this years and last fall's tree removal. Over 240 stumps were ground out and filled with topsoil.
- The Department cleaned the Ellsworth Park property and playground and installed mulch in all areas of the park.
- The Lion's Gates at Fairy Chasm and Lake Drive received new landscaping and solar lighting to highlight the historic walls during the evening hours.
- The entire crew participated in confined space training. This training is crucial to understanding safe practices while maintaining and repairing the sanitary sewer system.
- The DPW partnered with the Bayside Police Department on relocation of their driver feedback speed sign to West Ellsworth Lane.
- The first ever Bayside DPW salt take back event was closed out. A couple hundred pounds of driveway and sidewalk salt was collected.

#### GARBAGE TONS YTD



#### RECYCLING TONS YTD



#### DIVERSION RATE



#### YARD WASTE COLLECTION STOPS



#### YARDS OF YARD WASTE COLLECTED



#### RECYCLING DAY PARTICIPANTS



#### SEE CLICK FIX REQUESTS CLOSED



#### MULCH DELIVERIES



#### YARDS OF MULCH DELIVERED



#### SEWER MAIN CLEANED



#### CULVERTS REPLACED



#### TREES REMOVED



\*Metrics compared to 2020 YTD





# Bayside Communications Center May 2021

## Highlights / Accomplishments

- BCC received a grant to train all telecommunicators in providing CPR instructions to callers based on criteria and circumstances in the call.
- BCC met with NSFD and will be holding on-site monthly training for all BCC personnel on pertinent fire topics based on call reviews and call trends in the North Shore.
- BCC supervisor Reed will be serving on the active threat committee in the North Shore, to assist in training of personnel and protocol for the Communications Center.
- BCC Staff met with North Shore agencies and a decision was made to streamline processes in dispatch and eliminate the COVID-19 prescreening protocol for all callers.

### PHONE CALLS



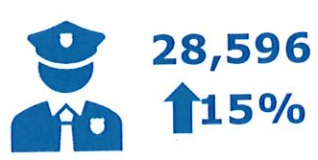
### 911 CALLS



### CALL REVIEWS



### POLICE CALLS



### FIRE CALLS



### ALS CALLS



### REQUEST FOR POLICE



### TRAFFIC STOPS



### 911 HANG UPS



### ANSWER TIME



### DISPATCH TIME



### ACCREDITATION





1-262-346-4577 SAFEbuilt, Inc.	<b>WI UNIFORM PERMIT APPLICATION</b> hartfordinspections@safebuilt.com Inspections need to be called in by 4 pm for next business day inspections	PERMIT NO. TAXKEY#																							
<b>ISSUING MUNICIPALITY</b>	<input type="checkbox"/> TOWN <input checked="" type="checkbox"/> VILLAGE <input type="checkbox"/> CITY OF <u>Bayside</u> COUNTY: <u>Milwaukee</u>	<b>PROJECT LOCATION</b> (Building Address) <u>1111 E. Brown Deer Rd. Bayside WI 53217</u>																							
		<b>PROJECT DESCRIPTION</b> <input checked="" type="checkbox"/> COMMERCIAL <input type="checkbox"/> ONE & TWO FAMILY <u>Storage garage \$70,000</u>																							
Owner's Name <u>Schlitz Audubon Nature Center</u>	Mailing Address - Include City & Zip <u>1111 E. Brown Deer Rd Bayside WI 53217</u>	Telephone - Include Area Code <u>414-352-2880</u>																							
Construction Contractor (DC Lic No.) <u>Cleary Building Corp. PO Box 930220 Verona WI 53593</u>	Mailing Address - Include City & Zip <u>PO Box 930220 Verona WI 53593</u>	Telephone - Include Area Code <u>608-845-9700</u>																							
Dwelling Contractor Qualifier (DCQ Lic No.)	Dwelling Contractor Qualifier shall be an owner, CEO, COB, or employee of Dwelling Contractor	Telephone - Include Area Code																							
Plumbing Contractor (Lic No.)	Mailing Address - Include City & Zip	Telephone - Include Area Code																							
Electrical Contractor (Lic No.)	Mailing Address - Include City & Zip	Telephone - Include Area Code																							
HVAC Contractor (Lic No.)	Mailing Address - Include City & Zip	Telephone - Include Area Code																							
<b>PROJECT INFORMATION</b>																									
Zoning District <u>Nature Center</u>	Lot Area <u>185 acres</u> Sq. Ft.	Subdivision Name																							
		Lot No.    Block No.																							
	N.S.E.W.    Front    Rear	Left    Right																							
	Setbacks    Ft.    Ft.	Ft.    Ft.																							
<b>1a. PROJECT</b>	<b>3. TYPE</b>	<b>6. STORIES</b>	<b>9. HVAC EQUIPMENT</b>	<b>12. ENERGY SOURCE</b>																					
<input checked="" type="checkbox"/> New <input type="checkbox"/> Addition <input type="checkbox"/> Raze <input type="checkbox"/> Alteration <input type="checkbox"/> Repair <input type="checkbox"/> Move <input type="checkbox"/> Other _____	<input type="checkbox"/> Single Family <input type="checkbox"/> Two Family <input type="checkbox"/> Multi <input checked="" type="checkbox"/> Commercial	<input checked="" type="checkbox"/> 1-Story <input type="checkbox"/> 2-Story <input type="checkbox"/> Other _____	<input type="checkbox"/> Forced Air Furnace <input type="checkbox"/> Radiant Baseboard or Panel <input type="checkbox"/> Heat Pump <input type="checkbox"/> Boiler <input type="checkbox"/> Central Air Conditioning <input type="checkbox"/> Other <u>None</u>	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th>Fuel</th> <th>Nat. Gas</th> <th>L.P.</th> <th>Oil</th> <th>Elec. *</th> <th>Solid</th> <th>Solar</th> </tr> <tr> <td>Space Htg</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> <tr> <td>Water Htg</td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> <td><input type="checkbox"/></td> </tr> </table> * <input type="checkbox"/> Dwelling unit will have 3 kilowatt or more installed electric space heater equipment capacity.	Fuel	Nat. Gas	L.P.	Oil	Elec. *	Solid	Solar	Space Htg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Water Htg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Fuel	Nat. Gas	L.P.	Oil	Elec. *	Solid	Solar																			
Space Htg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
Water Htg	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>																			
<b>1b. GARAGE</b>	<b>4. CONST. TYPE</b>	<b>7. FOUNDATION</b>	<b>10. PLUMBING</b>	<b>13. HEAT LOSS (Calculated)</b>																					
<input type="checkbox"/> Attached <input checked="" type="checkbox"/> Detached	<input checked="" type="checkbox"/> Site Constructed <input type="checkbox"/> Mfd. UDC <input type="checkbox"/> Mfd. HUD	<input checked="" type="checkbox"/> Concrete <input type="checkbox"/> Masonry <input type="checkbox"/> Treated Wood <input type="checkbox"/> ICF <input type="checkbox"/> Other _____	Sewer <input type="checkbox"/> Municipal <input type="checkbox"/> Septic No. <u>None</u>	Total _____ BTU/Hr																					
<b>2. AREA</b> <u>3200 sq ft</u>	<b>5. ELECTRICAL</b>	<b>8. USE</b>	<b>11. WATER</b>	<b>14. ESTIMATED COST</b>																					
Basement _____ Sq. Ft. Living Area _____ Sq. Ft. Garage _____ Sq. Ft. Other _____ Sq. Ft. TOTAL <u>N/A</u>	Entrance Panel Size: _____ amp Service: <input type="checkbox"/> New <input type="checkbox"/> Rewire _____ Phase _____ Volts <input type="checkbox"/> Underground <input type="checkbox"/> Overhead Power Company: _____	<input type="checkbox"/> Seasonal <input checked="" type="checkbox"/> Permanent <input type="checkbox"/> Other _____	<input type="checkbox"/> Municipal Utility <input type="checkbox"/> Private On-Site Well <u>N/A</u>	\$ <u>70,000</u>																					
I understand that I: am subject to all applicable codes, laws, statutes and ordinances, including those described on the Notice to Permit Applicants form; am subject to any conditions of this permit; understand that the issuance of this permit creates no legal liability, express or implied, on the state or municipality; and certify that all the above information is accurate. If one acre or more of soil will be disturbed, I understand that this project is subject to ch. NR 151 regarding additional erosion control and stormwater management and the owner shall sign the statement on the Notice to Permit Applicants form. I expressly grant the building inspector, or the inspector's authorized agent, permission to enter the premises for which this permit is sought at all reasonable hours and for any proper purpose to inspect the work which is being done.																									
<input checked="" type="checkbox"/> I vouch that I am or will be an owner-occupant of this dwelling for which I am applying for an erosion control or construction permit without a Dwelling Contractor Certification and have read the cautionary statement regarding contractor responsibility on the Notice to Permit Applicants form.																									
APPLICANT (PRINT): <u>Jason Festerling</u> <u>5/5/2021</u> SAFEbuilt, Inc.																									
<b>INSPECTIONS NEEDED</b> Building <input type="checkbox"/> Footing <input type="checkbox"/> Foundation <input type="checkbox"/> Rough <input type="checkbox"/> Insulation <input type="checkbox"/> Bsmt. Fl. <input type="checkbox"/> Final Electric <input type="checkbox"/> Rough <input type="checkbox"/> Service <input type="checkbox"/> Final Plumbing <input type="checkbox"/> Rough <input type="checkbox"/> Underfloor <input type="checkbox"/> Final HVAC <input type="checkbox"/> Rough <input type="checkbox"/> Final																									
<b>FEES:</b>	<b>PERMIT(S) ISSUED</b>	SEAL NO. _____	Municipality No. _____																						
Building Fee _____ Zoning Fee _____ WI Seal _____ Electric Fee _____ Plumbing Fee _____ HVAC Fee _____ Adm. Fee _____ Other _____ Total _____	Bldg. # At top of form _____ Zoning # _____ Elec. # _____ Plmb. # _____ HVAC # _____	<b>RECEIPT</b> CK # _____ Amount \$ <u>1088</u> Date _____ From _____ Rec By: <u>JH</u>	<b>PERMIT EXPIRATION:</b> Permit expires two years from date issued unless municipal ordinance is more restrictive.	<b>PERMIT ISSUED BY MUNICIPAL AGENT:</b> Name _____ Date _____ Certification No. _____																					

### Scope of Work

Only items listed are part of this permit. If work is done on items not listed on this permit they will be considered to have been completed without a permit and are subject to double fees.

Item	Cost
Building a garage	\$ 55,000
Concrete	\$ 15,000

Signature  Total Cost \$ 70,000  
Date 5/5/21

### Requested Changes at time of work

Must be submitted to the Village prior to or same day work is completed. Failure to return the same day will result in double permit fees.

Item	Cost

Signature \_\_\_\_\_ Total Cost \_\_\_\_\_  
Date \_\_\_\_\_



# Project Proposal

Date 5/5/21  
 Property Address 1111 E. Brown Deer Rd.  
 Zoning Nature Center

- |   |   |
|---|---|
| <input type="checkbox"/> Accessory Structures/Generators<br><input type="checkbox"/> Additions/Remodel<br><input type="checkbox"/> Bluff Management<br><input type="checkbox"/> Commercial Signage<br><input type="checkbox"/> Decks/Patios<br><input type="checkbox"/> Fence<br><input type="checkbox"/> Fire Pits<br><input type="checkbox"/> Landscaping requiring Impervious Surface/Fill/Excavation Permit | <input checked="" type="checkbox"/> New Construction<br><input type="checkbox"/> Play Structures<br><input type="checkbox"/> Recreational Facilities/Courts<br><input type="checkbox"/> Roofs<br><input type="checkbox"/> Solar Panels/Skylights<br><input type="checkbox"/> Swimming Pools<br><input type="checkbox"/> Windows/Doors-change exceeds 25% of opening<br><input type="checkbox"/> Other |
|---|---|

Proposed project details (type of work, size, materials, etc.):

Cold storage garage for nature center equipment.  
Dimensions are 64' x 50' 21' high with a 3 1/2 / 12  
pitch on the roof. Entire exterior will be steel earth tones and interior  
 \*\*\*\*\* For Office Use Only \*\*\*\*\* framing will be dimension  
lumber.

Yes	No	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	Color photographs showing project location, elevations and surrounding views
<input type="checkbox"/>	<input type="checkbox"/>	Two (2) complete sets of building plans (including elevations and grading)
<input type="checkbox"/>	<input checked="" type="checkbox"/>	Survey
<input type="checkbox"/>	<input type="checkbox"/>	Samples or brochures showing materials, colors and designs
<input type="checkbox"/>	<input type="checkbox"/>	Application Fee
<input type="checkbox"/>	<input type="checkbox"/>	Parcel Number
<input type="checkbox"/>	<input type="checkbox"/>	ARC Agenda Date:
<input type="checkbox"/>	<input type="checkbox"/>	Building Permit
<input type="checkbox"/>	<input type="checkbox"/>	Fill Permit
<input type="checkbox"/>	<input type="checkbox"/>	Impervious Surface Permit
<input type="checkbox"/>	<input type="checkbox"/>	Plan Commission/Conditional Use Permit
<input type="checkbox"/>	<input type="checkbox"/>	Tax Key Number
<input type="checkbox"/>	<input type="checkbox"/>	Right-of-Way/Excavation Permit
<input type="checkbox"/>	<input type="checkbox"/>	Variance Required

05/10/2021

Attention:  
Village of Bayside, WI  
Architecture Review Committee

PROJECT/SITE OWNER: Schlitz Audubon Nature Center  PROJECT ADDRESS: 1111 E Brown Deer	PROJECT SUMMARY: New cold storage garage for nature center equipment
---	--

## VILLAGE CODE REVIEW

Reviewer believes this project complies with the following Village Code sections:

104-2(a)(2) Architectural Review Committee: *Construction and renovation should be made so that exterior architectural appearance shall be substantially consistent with structures already constructed in the immediate neighborhood, or with the character of the applicable district.*

Architectural Review Committee shall make the final determination for approval of the proposed roof design relative to the existing nearby structures.

Building review is required. Submit plans with a completed SBD – 118 plan review application form.

Reviewer Tod Doebler

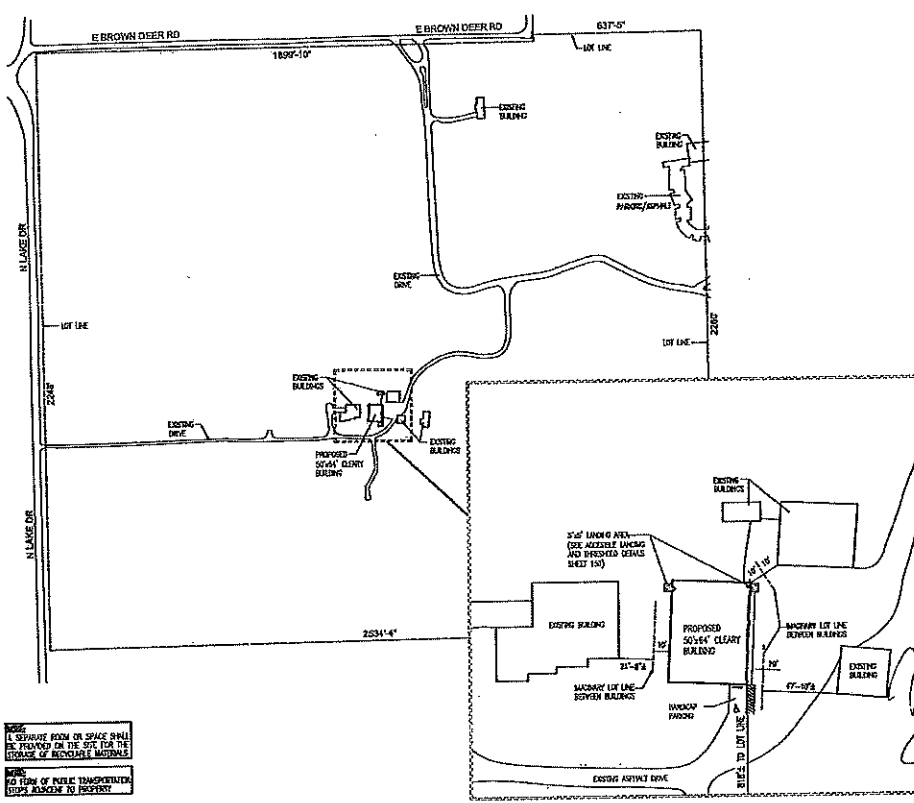
**Dave Hendrix**  
**SAFEbuilt**  
**Wisconsin Operations Manager**

**GENERAL NOTES AND SPECIFICATIONS**

- The materials and labor shown on these plans that are specified by Cleary Building Corp. are limited to those materials and labor as defined by the Cleary Building Corp. contract. Additional materials or components that are not being provided by Cleary Building Corp. may be shown on plans for context or building code compliance.
  - This building is designed in accordance with the following codes and specifications:  
 National Electrical Building Code (NEBC)  
 National Design Specifications for Wood Construction  
 International Building Code (IBC)  
 National Fire Protection Association (NFPA)
- Fast Categories:**
- Use Category Classification: Unoccupied Storage
  - Building Use: Type VI
  - Building Code Sprinkler Footing: 2000, 56, 71
- Building Design Loads:**
- Soil Design Data: 10.0 PSF
  - Design Snow Load: 30.3 PSF
  - Ground Snow Load (S<sub>g</sub>): 10 PSF
  - Flat Roof Snow Load (S<sub>f</sub>): 28.88 PSF
  - Snow Exposure Factor (C<sub>e</sub>): 1
  - Snow Load Importance Factor (I<sub>s</sub>): 1.2
  - Normal Factor (C<sub>d</sub>): 1
  - Shaded Roof Snow Load (S<sub>s</sub>): 28.28
  - Unshaded Snow Load: 0 PSF Windward
  - Per SPS 302.1602 (1): 28.45 PSF Leeward
- Wind Design Data:**
- Design Wind Speed: 105 MPH
  - Design Wind Direction: C
  - Wind Load Importance Factor (I<sub>w</sub>): 1
- Earthquake Design Data:**
- Seismic Design Category: B
  - Seismic Response Coefficient (C<sub>s</sub>): 0.014
  - Seismic Response Coefficient (C<sub>u</sub>): 0.0175
  - Seismic Importance Factor (I<sub>s</sub>): 1.0
  - Mapped Spectral Response Acceleration (S<sub>s</sub>): 0.15g
  - Response Modification Factor (R): 1.5
- All lumber, unless noted otherwise, shall be SPS #1 or better. All lumber included in the ground shall be treated with Chromated Copper Arsenate to a retention level of 0.80 lbs. per cubic foot.
  - Cleary shall be sure that the surface water is drained away from the foundation. Minimum grade would be six inches of vertical drop per ten feet of horizontal run from the foundation (5%).
  - All used for concrete floor slab sub grade, if present, shall be reasonably graded granular material. Fill used in exterior holes shall be compacted and unless noted otherwise, all fill shall be free from debris, stones over 4" and foreign material.
  - Electrical work is not a part of this drawing and shall be installed as per applicable codes.
  - Heating, ventilation, and air conditioning work is not a part of this drawing and shall be installed as per applicable codes.
  - Plumbing work is not a part of this drawing and shall be installed as per applicable codes.
  - All loads are to be threaded backward unless otherwise noted.
  - This design is based on a building site with wind, dry sand, clay soil, city grade, steeply graded site. In the event of a building site with wind, dry sand, clay soil, city grade, steeply graded site, the design shall be based on the 1995 building code and 80 mph winds, as measured and bearing capacity value of 2000 psf has been used in this design. If information is discovered before or during construction contrary to this, the building designer should be contacted.

**TABLE OF CONTENTS**

- 100. SITE PLAN
- 110. ELEVATIONS
- 120. FLOOR PLAN
- 121. CONCRETE BRACKET LAYOUT
- 122. CONCRETE FOUNDATION DETAILS
- 130. TYPICAL SECTION "A"
- 131. TYPICAL SECTION "B"
- 140. HEADER DETAILS
- 150. DIAPHRAGM ACTION and MISC. DETAILS
- 160. TRUSS DIAGRAMS



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 DATE DRAWN: 10/15/19  
 PLAN REVISIONS:

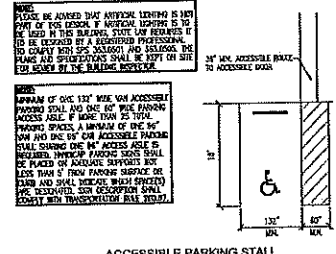
NUMBER	DATE	BY
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2		
3		
4		

PROJECT NAME: SCHLITZ AUBOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 50x44x13'-6"  
 SHEET NAME: SITE PLAN

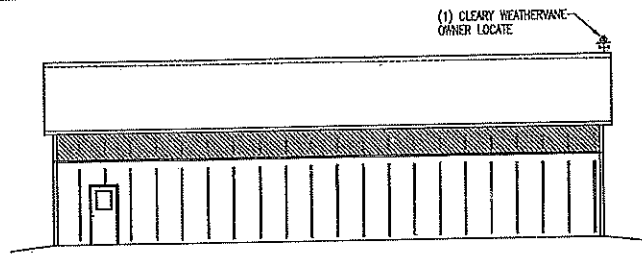
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 SHEET NUMBER: 100  
 SHEET SCALE: N/A



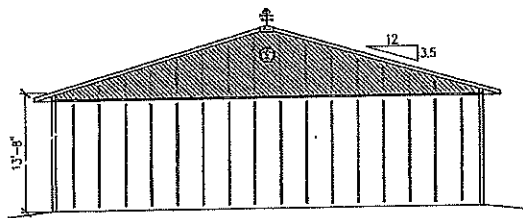
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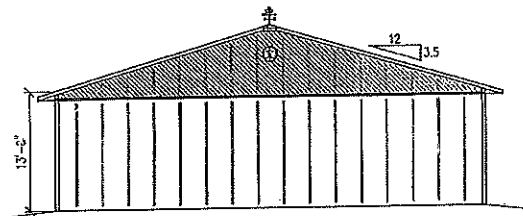
NOTE: A SEPARATE ROOM OR SPACE SHALL BE PROVIDED ON THE SITE FOR THE STORAGE OF RECYCLABLE MATERIALS.  
 NOTE: NO FORM OF PUBLIC TRANSPORTATION SHALL BE ALLOWED TO STOP AT THIS PROPERTY.



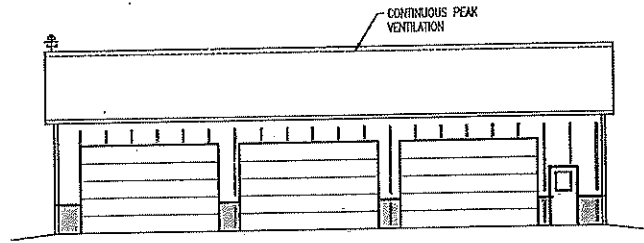
WEST ELEVATION



SOUTH ELEVATION



NORTH ELEVATION



EAST ELEVATION



100 PAUL STREET / P.O. BOX 43220  
 VERONA, WI 53089 / (262) 272-5600

DRAWN BY: LCB		
DATE DRAWN: 10/15/19		
PLAN REVISIONS:		
NUMBER	DATE	BY
1		
2		
3		
4		

PROJECT NAME: SCHLITZ AUDOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 50X56X13'-8"  
 SHEET NAME: ELEVATIONS

PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 110  
 SHEET SCALE: NONE

COLUMNS	COLUMN SIZE	HOLE DEPTH	HOLE DIAMETER	FOOTING SIZE	NUMBER OF COLUMNS REQUIRED
(A) SIDEWALL	3-Ply 24x18'-8"	---	---	6M CONCRETE (10'x4')	4
(B) DOOR	3-Ply 24x18'-8"	---	---	6M CONCRETE (10'x4')	4
(C) CORNER	3-Ply 24x18'-8"	---	---	6M CONCRETE (10'x4')	4
(D) ENDWALL	3-Ply 24x18'-8"	---	---	6M CONCRETE (10'x4')	4
(E) CORNER	3-Ply 24x18'-8"	---	---	6M CONCRETE (10'x4')	4

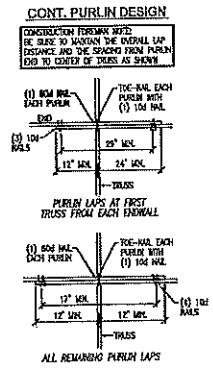
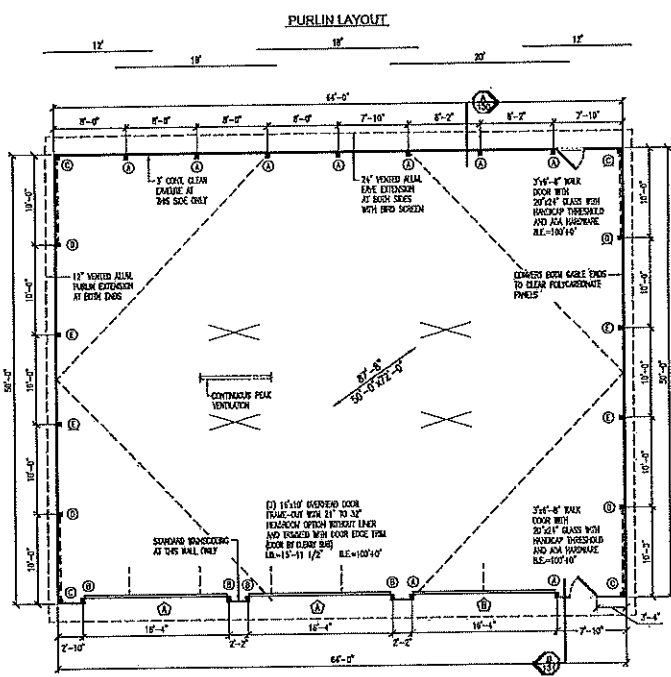
- NOTES:**
- FIELD VERIFY ALL DOOR AND WINDOW ROUGH OPENING SIZES PRIOR TO INSTALLING FRAME-OUTS
  - ATTACH ALL ROOF, SIDE, END AND GABLE STEEL WITH PASTED SHEETS
  - ENDWALL COLUMNS ARE 3'-0" TO THE FINISH FLOOR HEIGHT AND SINGLE PLY FROM THERE TO THE ROOF PLANE
  - 2x4 STUDS BRACING CORNER BEAMS AT ALL CORNERS (UNLESS OTHERWISE NOTED)
  - 2x6 BRACING AT EXTERIOR COLLARS (SEE BRACING ACTION AND NEG. MOMENT SHEET)
  - 6x8 PURLIN BRACING AT TRUSS THROUS
  - 2x4 CORNER BRACING TO BE INSTALLED AT ALL CORNERS AND OVERHEAD DOORS
  - ( > < ) = MASS WITH 2x4 BRACING 2-BRACING (SEE BRACING ACTION AND NEG. MOMENT SHEET)

BUILDING COLORS		BUILDING ACCESSORIES
ROOF:	SEERS	(1) CEILING INSULATION (OVER LIGHT)
SIDES/WALLS:	HONEY COMB	CONDENSATION CONTROL MATING APPLIED TO ROOF STEEL
WANSQUIT:	SEERS	WITH SEALANT TAPE AND INSIDE FILLER STRIP AT EAVE
SUDD DOORS:	---	INSIDE FILLER STRIP AT EAVE (DOOR AND SIDE)
TRIM (INT.):	SEERS	INSIDE FILLER STRIP AT TRUSS PLANK
TRIM (EXT.):	---	INSIDE FILLER STRIP AT TOP AND BOTTOM OF 2-TRIM AT EXHAUST
		INSIDE FILLER STRIP AT TOP AND BOTTOM OF 2-TRIM AT WANSQUIT
		BUILDING ON CONCRETE SLAB WITH DRP-SET BRACKETS
		CONCRETE FLOOR FILLER AT EXTERIOR BUILDING, LESS DOORS
		STEEL 10'x4" WITH INSULATION

**CLEARY BUILDING CORP.**  
 100 PAOLI STREET / P.O. BOX 600120  
 VERONA, WI 53599 / (608) 772-5550

DRAWN BY: LJB  
 DATE DRAWING: 10/15/19  
 PLAN REVISIONS:

NUMBER	DATE	BY
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2		
3		
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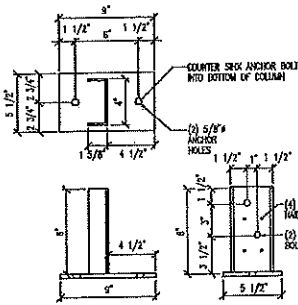


→ NORTH

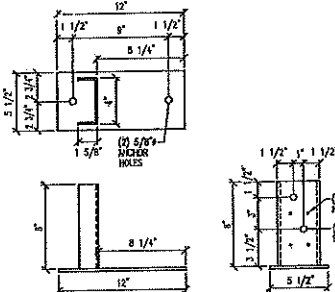
PROJECT NAME: SCHLITZ ALDOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROOKHURST RD  
 BAYVIEW, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 576x424'-0"  
 SHEET NAME: FLOOR PLAN

PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 120  
 SHEET SCALE: NONE

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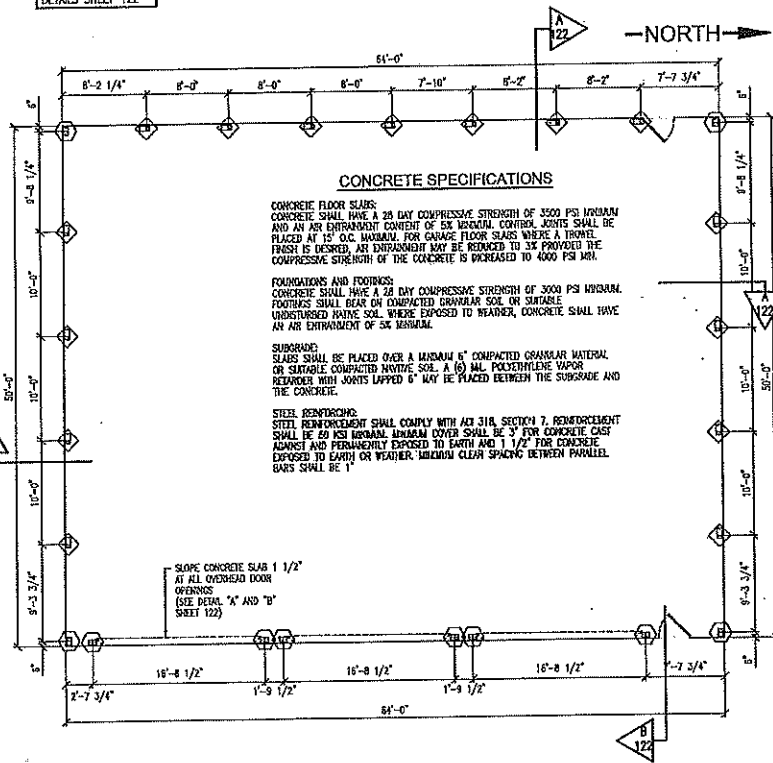


STANDARD 79-100  
 POST/CORNER BRACKET 9" DETAIL  
 AT DOOR AND CORNER COLUMNS



STANDARD 79-100  
 CONCRETE BRACKET DETAIL  
 AT SIDEWALL AND ENDWALL COLUMNS

NOTES:  
 ◇ - STD. 79-100  
 ANCHOR BRACKET  
 ○ - 9" 79-100  
 ANCHOR BRACKET  
 AT CORNERS  
 \*SEE BRACKET  
 DETAILS SHEET 122



CONCRETE SPECIFICATIONS

CONCRETE FLOOR SLABS:  
 CONCRETE SHALL HAVE A 28 DAY COMPRESSIVE STRENGTH OF 3500 PSI MINIMUM AND AN AIR ENTRAINMENT CONTENT OF SIX PERCENT. CONTROL JOINTS SHALL BE PLACED AT 15' O.C. MAXIMUM. FOR GARAGE FLOOR SLABS WHERE A TRAVEL TRIPLET IS DESIRED, AN ENTRAINMENT MAY BE REDUCED TO 3% PROVIDED THE COMPRESSIVE STRENGTH OF THE CONCRETE IS INCREASED TO 4000 PSI MIN.

FOUNDATIONS AND FOOTINGS:  
 CONCRETE SHALL HAVE A 28 DAY COMPRESSIVE STRENGTH OF 3000 PSI MINIMUM. FOOTINGS SHALL BEAR ON COMPACTED GRANULAR SOIL OR SUITABLE UNDISTURBED NATIVE SOIL. WHERE EXPOSED TO WEATHER, CONCRETE SHALL HAVE AN AIR ENTRAINMENT OF SIX PERCENT.

SUBGRADE:  
 SLABS SHALL BE PLACED OVER A MINIMUM 6" COMPACTED GRANULAR MATERIAL OR SUITABLE COMPACTED NATIVE SOIL. A (6) MIL POLYETHYLENE VAPOR BARRIER WITH JOINTS LAPPED 6" MAY BE PLACED BETWEEN THE SUBGRADE AND THE CONCRETE.

STEEL REINFORCEMENT:  
 STEEL REINFORCEMENT SHALL COMPLY WITH AISC 318, SECTION 7. REINFORCEMENT SHALL BE 60 KSI MINIMUM YIELDING STRENGTH AND SHALL BE 3" FOR CONCRETE CAST AGAINST AND PERMANENTLY EXPOSED TO EARTH AND 1 1/2" FOR CONCRETE EXPOSED TO EARTH OR WEATHER. MINIMUM CLEAR SPACING BETWEEN PARALLEL BARS SHALL BE 1"

SLOPE CONCRETE SLAB 1/2"  
 AT ALL OVERHEAD DOOR  
 OPENINGS  
 (SEE DETAIL "A" AND "B"  
 SHEET 122)



160 PACH STREET / P.O. BOX 63220  
 VERONA, WI 53593 / (202) 373-6260

DRAWN BY: LCB

DATE DRAWN: 10/15/19

PLAN REVISIONS:

NO.	DATE	BY
1		
2		
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PROJECT NAME: SCHLITZ AUDOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 5066KX13'-8"  
 SHEET NAME: CONCRETE BRACKET LAYOUT

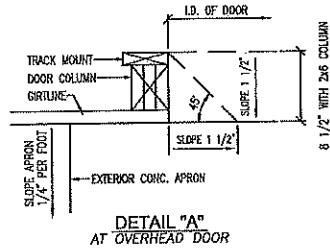
PROJECT NUMBER: 2019105448

SHEET NUMBER: 121

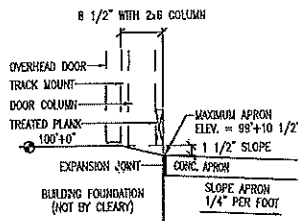
SHEET SCALE: N/A



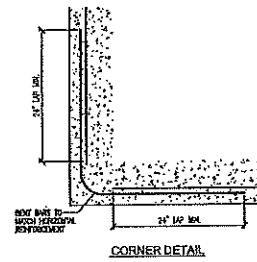
**RECOMMENDED DETAILS WHEN EXTERIOR CONC. APRON IS PRESENT**



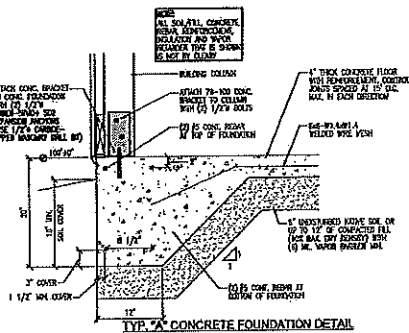
**DETAIL "A" AT OVERHEAD DOOR**



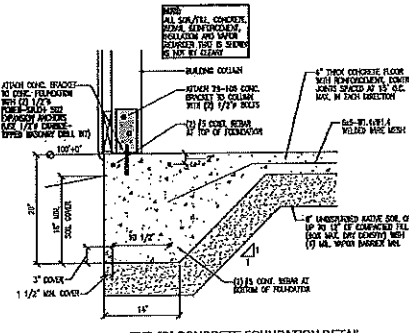
**DETAIL "B" AT OVERHEAD DOOR**



**CORNER DETAIL**



**TYP. "A" CONCRETE FOUNDATION DETAIL**



**TYP. "B" CONCRETE FOUNDATION DETAIL**

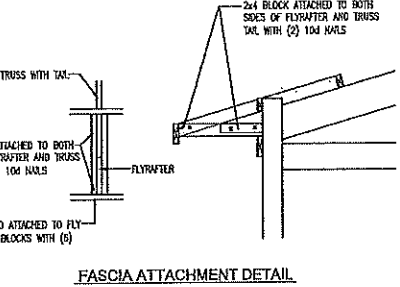
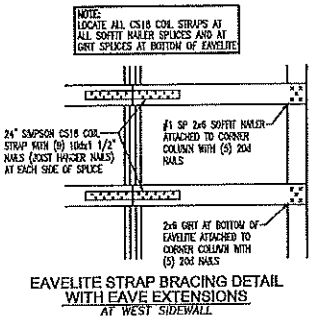
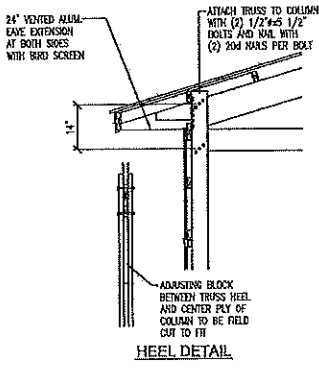
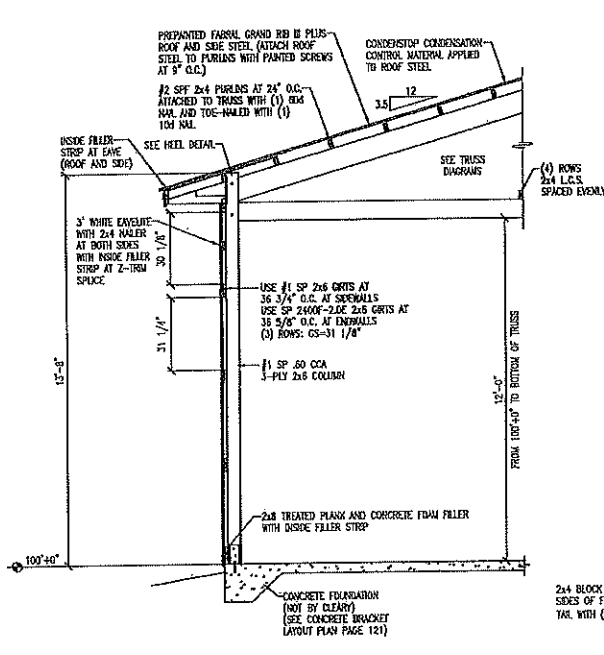


140 PACQUETT STREET / P.O. BOX 80200  
VERONA, WI 53583 / (800) 373-6863  
DRAWN BY: LCB  
DATE DRAWN: 10/15/16  
PLAN REVISIONS:

NUMBER	DATE	BY
1		
2		
3		
4		

PROJECT NAME: SCHLITZ AJDOBON, JASON  
PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
BAYSIDE, WI - MILWAUKEE COUNTY  
BUILDING SIZE: 506'x13'-8"  
SHEET NAME: CONCRETE FOUNDATION DETAILS  
PROJECT NUMBER: 2019105448  
SHEET NUMBER: 122  
SHEET SCALE: NONE

File Name and Path: I:\Cammer\A-Personal\Lamo\_Bonting\2019105448\2019105448-130-TYP.dwg  
 Date Plotted: 11/17/2019 11:19 AM  
 Printed By: Lamon Bonting

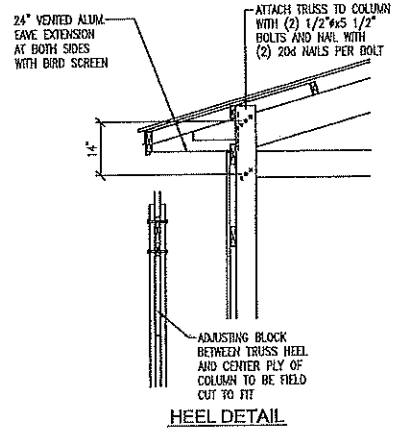
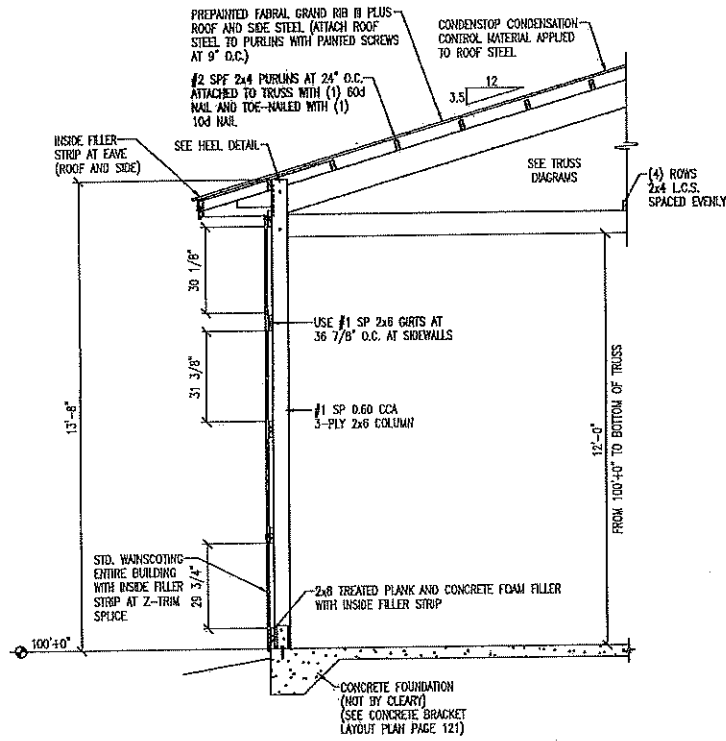


**CLEARY**  
 BUILDING CORP.  
 100 PARK STREET / P.O. BOX 83020  
 VERONA, WI 53084 / (262) 775-4300

DRAWN BY: LCB  
 DATE DRAWN: 10/15/19

PLAN REVISIONS		
NUMBER	DATE	BY
1		
2		
3		
4		

PROJECT NAME: SCHLITZ AUDOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 5069x413'9"  
 SHEET NAME: TYPICAL SECTION "A"  
 PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 130  
 SHEET SCALE: NONE



**CLEARY**  
 BUILDING CORP.

100 PACE STREET / P.O. BOX 90020  
 VERONA, WI 53593 / (608) 773-6220

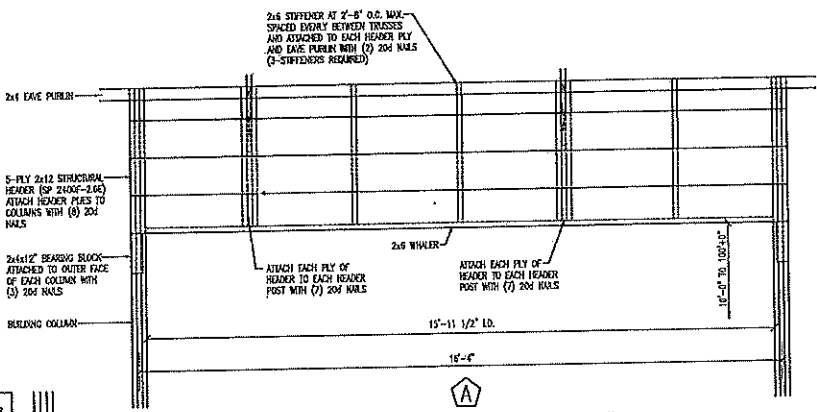
DRAWN BY: LDB  
 DATE DRAWN: 10/15/19  
 PLAN REVISIONS:

NUMBER	DATE	BY
1		
2		
3		
4		

PROJECT NAME: SCHLITZ AUDUBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 5065x413'-8"  
 SHEET NAME: TYPICAL SECTION "B"

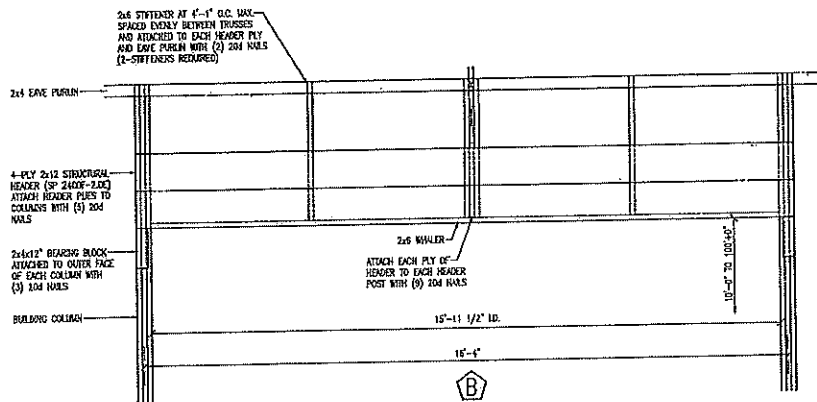
PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 131  
 SHEET SCALE: NONE

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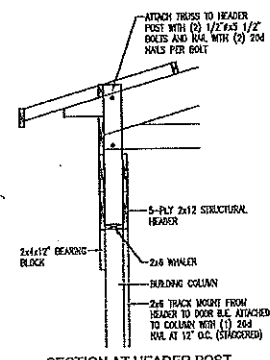


**16'x10' OVERHEAD DOOR HEADER DETAIL**  
 VIEW FROM OUTSIDE OF BUILDING

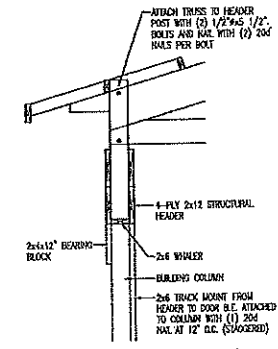
**NOTE-NAILING ALTERNATIVES:**  
 INSTALL (3) 3 1/2" x 1.5" LEISERS OR NAILS FOR EACH 20# NAIL SPECIFIED (USE 20# NAILS IF NUMBER OF 30# NAILS REQUIRED EXCEEDS THE SPACING IN A VERTICAL OR HORIZONTAL ROW TO LESS THAN 1 1/2" AT A HEADER POST OR COLUMN AS SHOWN)



**16'x10' OVERHEAD DOOR HEADER DETAIL**  
 VIEW FROM OUTSIDE OF BUILDING



**SECTION AT HEADER POST**



**SECTION AT HEADER POST**

**CLEARY BUILDING CORP.**

100 PACE STREET / P.O. BOX 83220  
 VERONA, WI 53598 / (262) 479-6889

DRAWN BY: LCB

DATE DRAWN: 10/15/19

PLAN REVISIONS:

NUMBER	DATE	BY
1		
2		
3		
4		

PROJECT NAME: SCHLITZ ALIDORON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 RAYBROOK, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 506x643.5'-0"  
 SHEET NAME: HEADER DETAILS

PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 140  
 SHEET SCALE: NONE



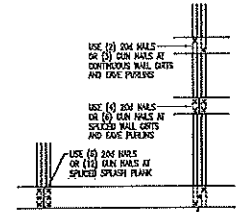
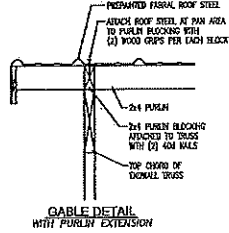
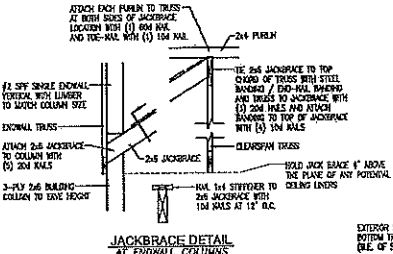
100 PACULI STREET / P.O. BOX 400220  
 VERONA, WI 53593 / (262) 373-6800

DRAWN BY: LCB

DATE DRAWN: 10/15/19

PLAN REVISIONS:

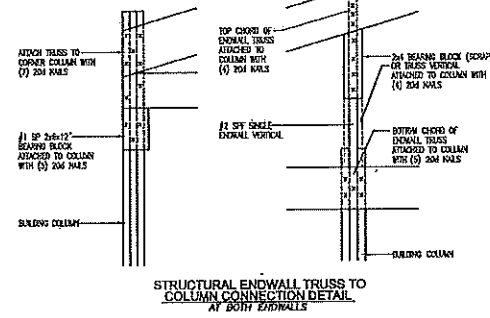
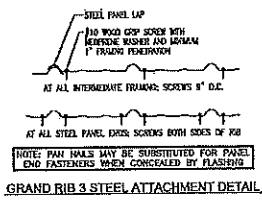
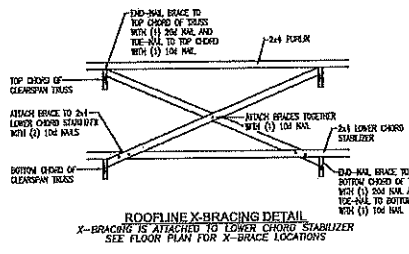
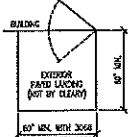
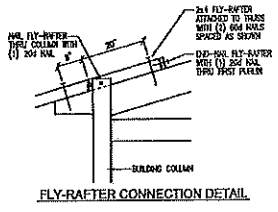
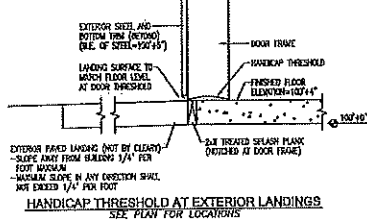
NUMBER	DATE	BY
1		
2		
3		
4		



NOTE: 20# NAILS TO BE BRID SHANK 1ST CRYSTAL CALVANIZED GALV NAIL ALTERNATE = 0.1313 1/2 X 3-1/4

NOTE: SPLASH PLANK AT BRACING LOCATIONS REQUIRE ALTERNATE FASTENERS (SEE BRACING DETAIL SHEET)

STANDARD WALL FRAMING NAILING



PROJECT NAME: SCHLITZ AUDOBON, JASON

PROJECT SITE ADDRESS: 1111 E BROWN DEER RD BAYSIDE, WI - MILWAUKEE COUNTY

BUILDING SIZE: 506x543'-8"

SHEET NAME: DIAPHRAGM ACTION and MISC. DETAILS

PROJECT NUMBER: 2019105448

SHEET NUMBER: 150

SHEET SCALE: NONE

### CLEARSPAN TRUSS

### STRUCTURAL ENDWALL TRUSS

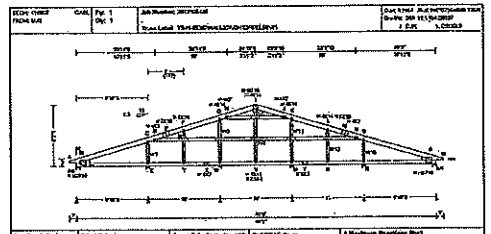
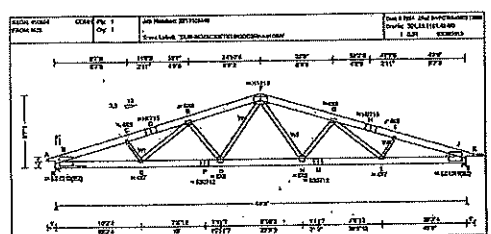
- TRUSS CHECK**  
 (CHECK AND SIGN)
- TRUSS SIZE LB
  - ROOF PITCH LB
  - BAY SPACING LB
  - SLG / RLC LB
  - DESIGN LOADS LB
  - OVERHANGS LB

**CLEARLY BUILDING CORP.**  
 190 PARK STREET / P.O. BOX 82029  
 VERONA, WI 53583 / (800) 373-8330

DRAWN BY: LCB  
 DATE DRAWN: 10/15/19

PLAN REVISIONS:

NUMBER	DATE	BY
1		
2		
3		
4		



ITEM	DESCRIPTION	QUANTITY	UNIT	PRICE	TOTAL
1	2x12 S-P	12	LF	1.50	18.00
2	2x10 S-P	12	LF	1.20	14.40
3	2x8 S-P	12	LF	1.00	12.00
4	2x6 S-P	12	LF	0.80	9.60
5	2x4 S-P	12	LF	0.60	7.20
6	2x2 S-P	12	LF	0.40	4.80
7	2x1 S-P	12	LF	0.30	3.60
8	2x10 S-P	12	LF	1.20	14.40
9	2x8 S-P	12	LF	1.00	12.00
10	2x6 S-P	12	LF	0.80	9.60
11	2x4 S-P	12	LF	0.60	7.20
12	2x2 S-P	12	LF	0.40	4.80
13	2x1 S-P	12	LF	0.30	3.60
14	2x12 S-P	12	LF	1.50	18.00
15	2x10 S-P	12	LF	1.20	14.40
16	2x8 S-P	12	LF	1.00	12.00
17	2x6 S-P	12	LF	0.80	9.60
18	2x4 S-P	12	LF	0.60	7.20
19	2x2 S-P	12	LF	0.40	4.80
20	2x1 S-P	12	LF	0.30	3.60

ITEM	DESCRIPTION	QUANTITY	UNIT	PRICE	TOTAL
1	2x12 S-P	12	LF	1.50	18.00
2	2x10 S-P	12	LF	1.20	14.40
3	2x8 S-P	12	LF	1.00	12.00
4	2x6 S-P	12	LF	0.80	9.60
5	2x4 S-P	12	LF	0.60	7.20
6	2x2 S-P	12	LF	0.40	4.80
7	2x1 S-P	12	LF	0.30	3.60
8	2x10 S-P	12	LF	1.20	14.40
9	2x8 S-P	12	LF	1.00	12.00
10	2x6 S-P	12	LF	0.80	9.60
11	2x4 S-P	12	LF	0.60	7.20
12	2x2 S-P	12	LF	0.40	4.80
13	2x1 S-P	12	LF	0.30	3.60
14	2x12 S-P	12	LF	1.50	18.00
15	2x10 S-P	12	LF	1.20	14.40
16	2x8 S-P	12	LF	1.00	12.00
17	2x6 S-P	12	LF	0.80	9.60
18	2x4 S-P	12	LF	0.60	7.20
19	2x2 S-P	12	LF	0.40	4.80
20	2x1 S-P	12	LF	0.30	3.60

PROJECT NAME: SCHLITZ AUDOBON, JASON  
 PROJECT SITE ADDRESS: 1111 E BROWN DEER RD  
 BAYSIDE, WI - MILWAUKEE COUNTY  
 BUILDING SIZE: 50'x64'3" - 8'  
 SHEET NAME: TRUSS DIAGRAMS

PROJECT NUMBER: 2019105448  
 SHEET NUMBER: 160  
 SHEET SCALE: NONE



Schlitz Audubon Nature Center  
New Maint. Bays



Schlitz Audubon  
Nature Center

Project Area

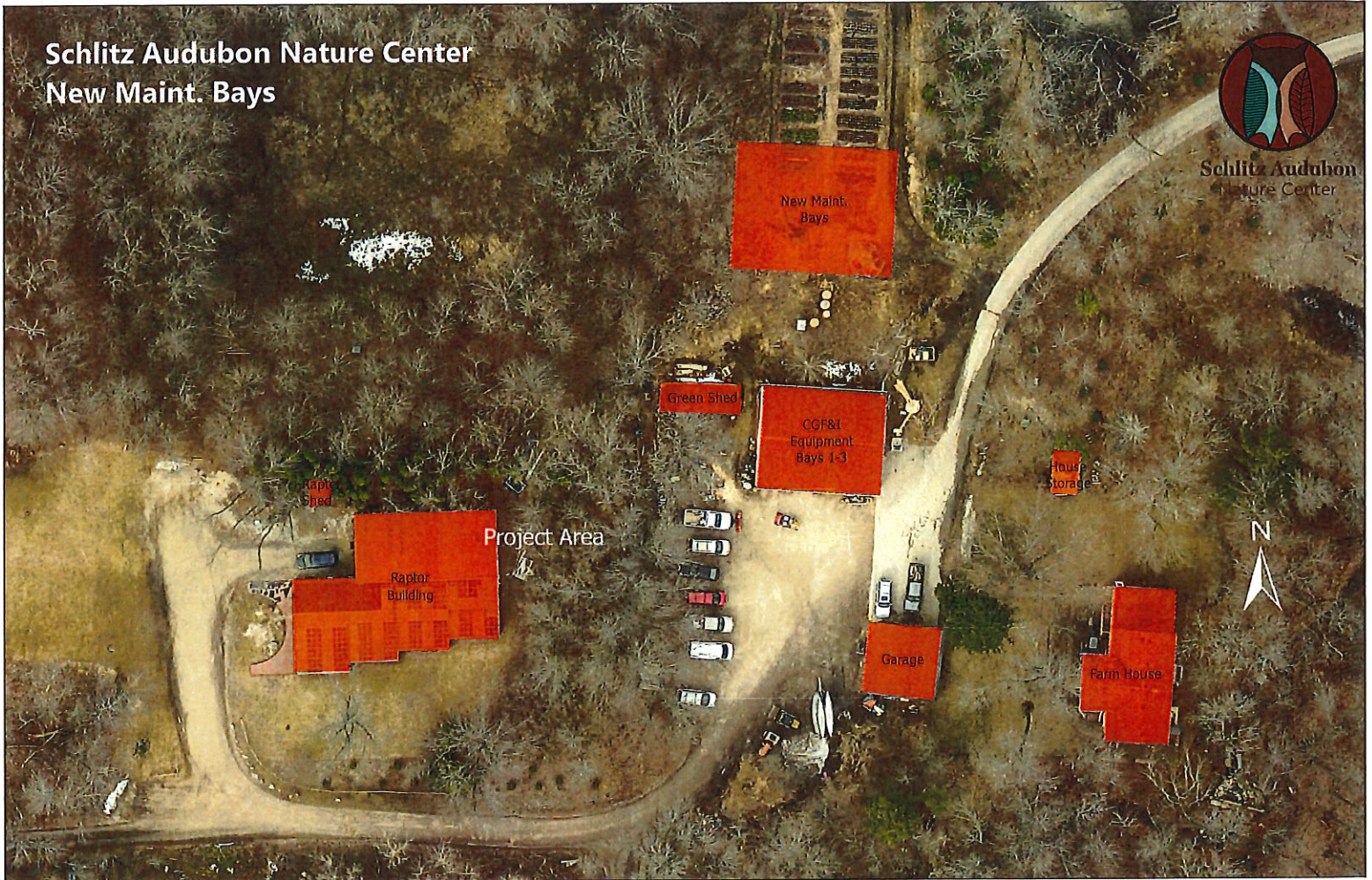




Schlitz Audubon Nature Center  
New Maint. Bays



Schlitz Audubon  
Nature Center





55-9999

SHEET 1 OF 2

PLAT NO. MIL 48-3

### NIENOW, LANDRY, WEBSTER & ASSOC. CONSULTING ENGINEERS & SURVEYORS

PROFESSIONAL TESTS  
LAND CONSULTANTS  
SEWER & WATER DESIGN  
SURVEYING

1750 W. SILVER SPRING DRIVE  
450 ELM GROVE ROAD

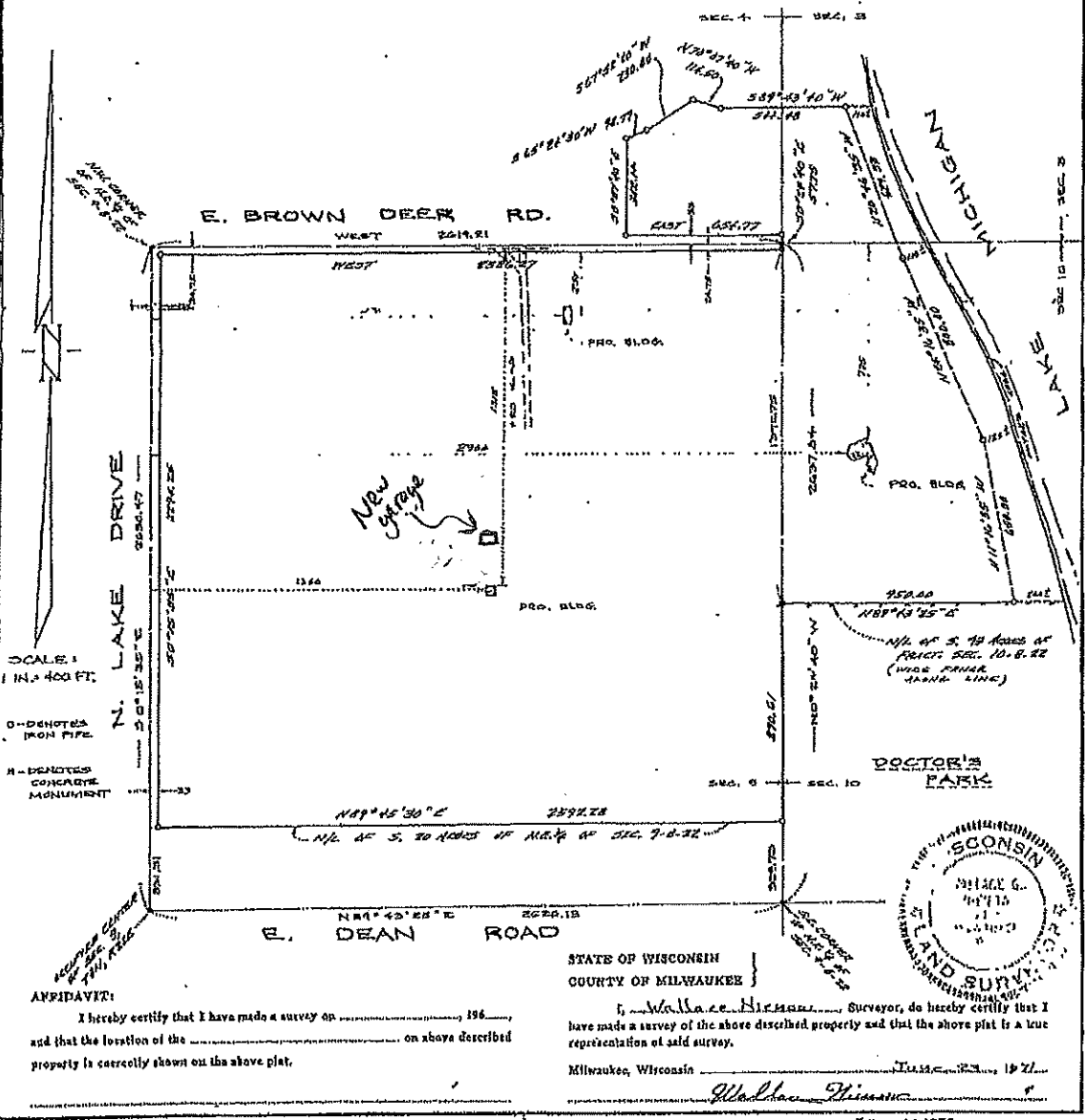
MILWAUKEE, WIS.  
ELM GROVE, WIS.

WALLACE G. NIENOW, P.E.  
JAMES W. LANDRY, P.E.  
ASSOCIATES  
KENNETH B. WESTERN, P.E.  
CARL R. RAHMIG, P.E.

### PLAT OF SURVEY

PREPARED FOR: Schlitz Foundation

DESCRIPTION OF PROPERTY: A part of Sections 3, 4, 9, and 10 in Town 8 North, Range 22 East, in the Village of Boyside, Milwaukee County, Wisconsin.



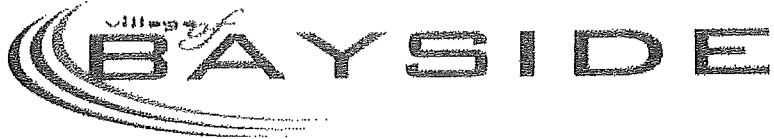
SCALE: 1 IN. = 400 FT.

O - DENOTES IRON PIPE  
H - DENOTES CONCRETE MONUMENT

**AFFIDAVIT:**  
I hereby certify that I have made a survey on \_\_\_\_\_ 196\_\_\_\_\_,  
and that the location of the \_\_\_\_\_ on above described  
property is correctly shown on the above plat.

STATE OF WISCONSIN  
COUNTY OF MILWAUKEE  
I, Wallace G. Nienow, Surveyor, do hereby certify that I  
have made a survey of the above described property and that the shore plat is a true  
representation of said survey.  
Milwaukee, Wisconsin June 22, 1971  
Wallace G. Nienow





**CONDITIONAL USE PERMIT APPLICATION**  
PLEASE PRINT OR TYPE

Applicant Name(s) Ricky L. Frasier

Name of business or development Chicago Hearing LLC

Address of proposed business 333 W. Brown Deer Rd, Bayside, WI 53217

Applicant address 131 Enterprise Road Substowrn, NY 12095

Applicant phone number(s) (518) 726-2284

Property owner name Northshore Center partners Sheila Sanders

Property owner address 555 W. Brown Deer Rd Phone number 414.928.3974

Parcel number \_\_\_\_\_

### Conditional Use Permit Plan of Operation

Please Answer all questions and attach additional sheets as necessary. If you do not answer a question, provide a justification for why it does not apply to you.

New Conditional Use Permit  Amended Conditional Use Permit

Address of Business: 333 W. Brown Deer Rd Milwaukee

Brief overview of specific uses of entire property or lease space and summary of type of business planned:

Retail hearing aid sales and services

A brief description of on-site operations: Servicing seniors in the community with hearing health care

Legal description of property: 333 W. Brown Deer Rd

Tax Key ID Number/Parcel Number: \_\_\_\_\_

Zoning of property: Commercial

Lot size or lease space size (in square feet): 940

Building dimensions and number of floors: Unknown, Single Story

Total floor area (in square feet): 940 rented

Number of shifts and maximum number of employees per shift: 1 shift 2-3

Days and hours of operation: M-F 9am - 5pm

Frequency of deliveries to site and type(s) of vehicles that will deliver: Fedex and UPS

Projected traffic circulation: \_\_\_\_\_

Signage (type, lighting, size, location, existing or new etc.) \*All signs must be approved by the ARC: \_\_\_\_\_

Describe proposed on-site security measures: none

Describe the noise, odors, glare, dust, potential fire hazards, or smoke resulting from the proposed use: none

Status of interior plans requiring State approval: none  
was a formerly a hearing aid center

Status of State License(s) and/or Certificate(s) required for operation: \_\_\_\_\_

List the timetable for completion of all building construction or interior construction/remodeling and the anticipated opening date: complete  
as of today

Anticipated maximum number of facility users and visitors at one time (including special events): Staff plus 2 patients at most

Total number of estimated parking spots needed for operation: \_\_\_\_\_

Dumpster enclosure and trash removal: has dumpster provided by landow

Does the applicant have the legal authority to act for and obligate the company or corporation? Yes  No \_\_\_\_\_

Does the applicant have the legal authority to act for and obligate the property owner? Yes \_\_\_\_\_ No

Is the property owner(s) knowledgeable of the request for a Conditional Use? Yes  No \_\_\_\_\_

Does the property owner agree with the Conditional Use request? Yes  No \_\_\_\_\_

Signature of applicant (s) Yonna G. John, Controller Date 5/3/2021

\*Attach a legal description of the property requested for a conditional use, a plat of survey of the property, and a drawing of any proposed development.

**OFFICE USE ONLY:**

Application received by: \_\_\_\_\_

\$300.00 application fee: \_\_\_\_\_

Public Hearing date: \_\_\_\_\_

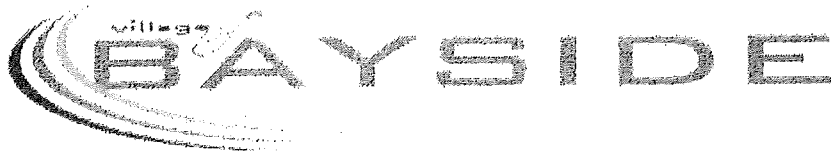
\$100.00 occupancy permit fee: \_\_\_\_\_

Board of Trustees Meeting: \_\_\_\_\_

Approved by Board of Trustees: \_\_\_\_\_

Occupancy Permit Issued?: \_\_\_\_\_

NSFD Permit Issued?: \_\_\_\_\_



**CONDITIONAL USE PERMIT APPLICATION**

PLEASE PRINT OR TYPE

Applicant Name(s) Johanna + Jonas Rolf

Name of business or development Power Up USA, dba Myocyte

Address of proposed business 333 W Brown Deer Road, Suite N, Bayside, WI 53217

Applicant address 2724 Kohler Memorial Dr., Sheboygan WI 53081

Applicant phone number(s) 920-489-7387 / 920-489 / 7387 98

Property owner name Ned Brickman

Property owner address 555 W Brown Deer Rd, Suite 220 Phone number 262.643.4430

Parcel number NA

## Conditional Use Permit Plan of Operation

Please Answer all questions and attach additional sheets as necessary. If you do not answer a question, provide a justification for why it does not apply to you.

New Conditional Use Permit  Amended Conditional Use Permit

Address of Business: no specific location because we are mobile,  
officially applied under N6582 Riverview Rd, Plymouth, WI 53073

Brief overview of specific uses of entire property or lease space and summary of type of business planned: Personal training using Electro Muscle Stimulation (EMS). Proven concept for over 15 years in Germany, beginning to expand on the East + West Coast in US. We would be the first EMS Studio in Wisconsin! We do whole body EMS.

A brief description of on-site operations: EMS trainings, personal training, health + fitness coaching, personal merch, etc. Generally we can have two clients per 30 min, w/ appointment only.

Legal description of property: Not sure

Tax Key ID Number/Parcel Number: 86 - 169 10 68

Zoning of property: Not sure

Lot size or lease space size (in square feet): approx. 837 sq. ft.

Building dimensions and number of floors: Not sure, only ground floor

Total floor area (in square feet): approx. 837 sq. ft.

Number of shifts and maximum number of employees per shift: 1 and 1 or 2, subject to change over time, 2 and 2-3 employees

Days and hours of operation: Mon - Sat, 8/10am - 8 pm

Frequency of deliveries to site and type(s) of vehicles that will deliver: Not frequent

Projected traffic circulation: 4 clients / hour (max training / hr possible)

Signage (type, lighting, size, location, existing or new etc.) \*All signs must be approved by the ARC: similar signage as other stores in complex

Describe proposed on-site security measures: Standard security systems and locks.

Describe the noise, odors, glare, dust, potential fire hazards, or smoke resulting from the proposed use: music to motivate customers (not too loud because they still need to hear us in training).

Status of interior plans requiring State approval: in progress

Status of State License(s) and/or Certificate(s) required for operation: in progress

List the timetable for completion of all building construction or interior construction/remodeling and the anticipated opening date: In progress of lease agreement, once signage 90 days, sooner if possible! Depending on material delay/timeline.

Anticipated maximum number of facility users and visitors at one time (including special events): Daily usage, 2-4. For opening / special event... 30? Not sure.

Total number of estimated parking spots needed for operation: 4, max.

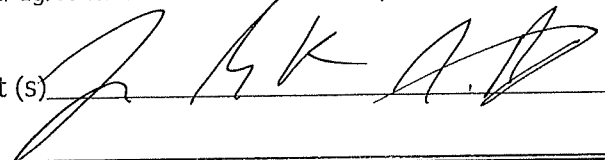
Dumpster enclosure and trash removal: in progress, will be less than normal household trash.

Does the applicant have the legal authority to act for and obligate the company or corporation? Yes  No

Does the applicant have the legal authority to act for and obligate the property owner? Yes  No

Is the property owner(s) knowledgeable of the request for a Conditional Use? Yes  No

Does the property owner agree with the Conditional Use request? Yes  No

Signature of applicant (s)  Date 5/19/21



\*Attach a legal description of the property requested for a conditional use, a plat of survey of the property, and a drawing of any proposed development.

OFFICE USE ONLY:

Application received by:

Cassie Ryan

\$300.00 application fee:

\$ 300

Public Hearing date:

6/2/2021

\$100.00 occupancy permit fee:

\$ 100

Board of Trustees Meeting:

\_\_\_\_\_

Approved by Board of Trustees:

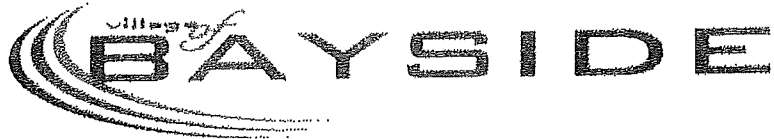
\_\_\_\_\_

Occupancy Permit Issued?:

\_\_\_\_\_

NSFD Permit Issued?:

\_\_\_\_\_



**CONDITIONAL USE PERMIT APPLICATION**  
PLEASE PRINT OR TYPE

Applicant Name(s) Ricky L. Frasier

Name of business or development Chicago Hearing LLC

Address of proposed business 333 W. Brown Deer Rd, Bayside, WI 53217

Applicant address 131 Enterprise Road Substowrn, NY 12095

Applicant phone number(s) (518) 736-2284

Property owner name Northshore Center Partners Sheld Sanders

Property owner address 555 W. Brown Deer Rd Phone number 414.928.3974

Parcel number \_\_\_\_\_

### Conditional Use Permit Plan of Operation

Please Answer all questions and attach additional sheets as necessary. If you do not answer a question, provide a justification for why it does not apply to you.

New Conditional Use Permit

Amended Conditional Use Permit

Address of Business: 333 W. Brown Deer Rd Milwaukee

Brief overview of specific uses of entire property or lease space and summary of type of business planned:

Retail hearing aid sales and services

A brief description of on-site operations: Servicing seniors in the community with hearing health care

Legal description of property: 333 W. Brown Deer Rd

Tax Key ID Number/Parcel Number: \_\_\_\_\_

Zoning of property: Commercial

Lot size or lease space size (in square feet): 940

Building dimensions and number of floors: Unknown, Single Story

Total floor area (in square feet): 940 rented

Number of shifts and maximum number of employees per shift: 1 shift 2-3

Days and hours of operation: M-F 9am - 5pm

Frequency of deliveries to site and type(s) of vehicles that will deliver: Fedex and UPS

Projected traffic circulation: \_\_\_\_\_

Signage (type, lighting, size, location, existing or new etc.) \*All signs must be approved by the ARC: \_\_\_\_\_

Describe proposed on-site security measures: none

Describe the noise, odors, glare, dust, potential fire hazards, or smoke resulting from the proposed use: none

Status of interior plans requiring State approval: none  
was a formerly a hearing aid center

Status of State License(s) and/or Certificate(s) required for operation:

List the timetable for completion of all building construction or interior construction/remodeling and the anticipated opening date: complete  
as of today

Anticipated maximum number of facility users and visitors at one time (including special events): staff plus 2 patients at most

Total number of estimated parking spots needed for operation:

Dumpster enclosure and trash removal: yes dumpster provided by landow

Does the applicant have the legal authority to act for and obligate the company or corporation? Yes  No

Does the applicant have the legal authority to act for and obligate the property owner? Yes  No

Is the property owner(s) knowledgeable of the request for a Conditional Use? Yes  No

Does the property owner agree with the Conditional Use request? Yes  No

Signature of applicant (s) Yonna G. Smith, Controller Date 5/3/2021

\*Attach a legal description of the property requested for a conditional use, a plat of survey of the property, and a drawing of any proposed development.

**OFFICE USE ONLY:**

Application received by: \_\_\_\_\_

\$300.00 application fee: \_\_\_\_\_

Public Hearing date: \_\_\_\_\_

\$100.00 occupancy permit fee: \_\_\_\_\_

Board of Trustees Meeting: \_\_\_\_\_

Approved by Board of Trustees: \_\_\_\_\_

Occupancy Permit Issued?: \_\_\_\_\_

NSFD Permit Issued?: \_\_\_\_\_



# North Shore Library

## MAY 2021

### Highlights / Accomplishments

- The North Shore Library celebrated its 35<sup>th</sup> anniversary on May 18<sup>th</sup>. Melody Schuetz, our Adult Services Librarian, created a wonderful timeline, showing the progress of the library from the beginning construction to recent day. We had it posted on our website and in the library for anyone to browse. We had approximately 139 participate in the festivities in the library.
- Adult Services had had a total of 187 views (or listens) to the library's pre-recorded YouTube and podcast programs.
- Library usage is continuing to increase its numbers and in May 2021, community usage is nearing pre-pandemic numbers.
- Last year, the library closed our doors in response to the COVID-19 Pandemic. This year, we are bouncing back! Our services continue to grow and adapt to the given situation, and soon we will be welcoming the community back into programs hosted in the community room.
- We received our new RFID Gates and Scanners for a more convenient workflow and better security for library materials. At present, we are soliciting bids for electrical work and hope to have everything in place before the end of summer.
- The library purchased "HotSpots" for checkout. These small devices will be available for patrons to take home and use for internet access.

#### PHYSICAL ITEMS CHECKED OUT



13820

#### E-ITEMS CHECKED OUT



4825

#### CURBSIDE PICK-UPS



139

#### NEW CARDS ISSUED



36

#### DAYS OPEN



25 Days

#### WEBSITE VISITS



4253

#### VISITORS



4820

#### COMPUTER SESSIONS



328

#### # OF CHILDRENS CLASSES



3

#### # OF ADULT CLASSES



6

#### PARTICIPANTS IN ADULT CLASSES



31

#### PARTICIPANTS IN CHILDREN CLASSES



7