



**Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
June 23, 2022
Village Board Room, 6:00pm**

**BOARD OF TRUSTEES
AGENDA**

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. Summary of Claims for April 15, 2022 through May 11, 2022 in the amount of \$391,907.39.
2. April 2022 Financial Statement.
3. May 2022 Financial Statement.
4. Board of Trustees meeting minutes, April 21, 2022.
5. Wisconsin Department of Natural Resources Recycling Grant to Responsible Units in the amount of \$25,704.27.
6. Wisconsin Department of Transportation Local Road Improvement Grant, State Municipal Project Agreement 17655 in the amount of \$25,990.03.
7. Resolution 22-___, A Resolution regarding the Wisconsin Department of Natural Resources NR 208, 2022 Compliance Maintenance Annual Report.
8. 2022-2023 Environmental Health Fee Schedule.
9. Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award to the Village of Bayside.
10. Bayside Communications Center Desk and Technology proposal from BSI and Smart Spaces Inc.
11. Public Right of Way Tree Removal Proposal from Wallace Tree & Landscape Inc.
12. Ordinance 22-___, An Ordinance to Create Section 1-25 of the Municipal Code With Regard to Publication of Village Actions and Notices.
13. Right-of-way License Agreement with 9525 N Regent Road.
14. Resolution 22-___, A Resolution to Establish the North Shore Bank Healthcare Reimbursement Plan.
15. Application for Class "A" Fermented Malt Beverage and "Class A" Intoxicating Liquor 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.
16. Application for Class "B" Fermented Malt Beverage and "Class B" Intoxicating Liquor requests from Natural Events Inc., 1111 E Brown Deer Road and Ginza II Fox Point, Inc., 333 W Brown Deer Road, Suite O which have been approved by the Police Department.

V. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

- a. Swearing In of Captain Thomas Liebenthal.
- b. Discussion/action on April and May 2022 Communications Center Report.
- c. Discussion/action on April and May 2022 Police Department Report.

2. Finance and Administration Committee

- a. Swearing In of Madeline Moltzan as Deputy Clerk/Treasurer.
- b. Discussion/action on April and May 2022 Administrative Services Report.
- c. Discussion/action on 2023 Village Budget Schedule and Guidelines.
- d. Discussion/acceptance of 2021 Village Audit.
- e. Discussion/action on Resolution 22-____, A Resolution to amend the 2022 Annual Program Budget.
- f. Discussion/update on 4th of July Parade, Fall Fest, and Community Event Sponsorship Program.

3. Public Works Committee

- a. Discussion/action on April and May 2022 Department of Public Works Report.
- b. Discussion/action on Amendment One to the Intergovernmental Cooperation Agreement between the Milwaukee Metropolitan Sewerage District and the Village of Bayside for Brown Deer Road Sewer Project.
- c. Discussion/action on Milwaukee Metropolitan Sewerage District and Village of Bayside M10005BA01 for Private Property Infiltration and Inflow Reduction Agreement.
- d. Discussion/action on East Side Relief Sanitary Sewer Design and

Construction Services Proposal.

- e. Discussion/action on Northwest Side Sanitary Sewer Capacity Investigation.
- f. Discussion/action on Resolution 22-____, A Resolution Authorizing Milwaukee Metropolitan Sewerage District Jurisdiction of Fish Creek.

4. Intergovernmental Cooperation Council

5. Board of Zoning Appeals

- a. Discussion/recommendation on the request for a special exception by Stephen and Barbara Becker, for the property located at 9370 N Lake Dr, contrary to Section 104-125(k).

6. Architectural Review Committee

7. Plan Commission

8. Library Board

9. North Shore Fire Department

10. Community Development Authority

VI. VILLAGE PRESIDENT'S REPORT

VII. VILLAGE MANAGER'S REPORT

VIII. VILLAGE ATTORNEY'S REPORT

- A. Discussion/action on Ordinance 22-____, An Ordinance to Amend Section 32-48(10) of the Municipal Code With Regard to the Unenclosed Placement of Portable Toilet Facilities.
- B. Discussion/action on Ordinance 22-____, An Ordinance to Amend Section 32-48(8) of the Municipal Code With Regard to the Unenclosed Storage of Refuse and Storage Receptacles.

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

X. ADJOURNMENT

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



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
June 23, 2022
Village Board Room, 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. **Summary of Claims for April 15, 2022 through May 11, 2022 in the amount of \$391,907.39.**
- 2. **April 2022 Financial Statement.**
- 3. **May 2022 Financial Statement.**

Included in the packet is the April 2022 and May 2022 Financial Statements. Revenues and expenditures are on track year-to-date. **Approval is recommended.**

- 4. **Board of Trustees meeting minutes, April 21, 2022.**
- 5. **Wisconsin Department of Natural Resources Recycling Grant to Responsible Units in the amount of \$25,704.27.**

Recycling grant 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.**

- 6. **Wisconsin Department of Transportation Local Road Improvement Grant, State Municipal Project Agreement 17655 in the amount of \$25,990.03.**

The Local Road Improvement Grant provides support for municipal road projects. The Village will receive \$25,990.03 as part of this grant. The monies will help pay for the reconstruction of East Hermitage Road, North Pelham Parkway, and North Fielding Road in the 2023 Road Project. **Approval is recommended.**

- 7. **Resolution 22-___, A Resolution regarding the Wisconsin Department of Natural Resources NR 208, 2022 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 for its wastewater treatment/wastewater collection system. The Village received the highest grade of A.

As a member of MMSD, Village compliance requires an annual update to our Capacity, Management, Operation, and Maintenance (CMOM) Plan. **Approval is recommended.**

8. 2022-2023 Environmental Health Fee Schedule.

The North Shore Environmental Health Consortium is a program of the North Shore Health Department that conducts inspections and issues licenses for all food establishments, temporary events, farmers' markets, public pools, and hotels. The NSEHC is a fee-funded program and has not had a fee increase in three years. The NSEHC operates as an agent under contract from the Department of Agriculture, Trade and Consumer Protection (DATCP) and reimburses DATCP a percentage of the fees. Recently the North Shore Health Department has been notified that the DATCP is increasing their reimbursement fee 1% in 2023 and again in 2024 respectively. The NSEHC is recommending a 5% increase for all program fees. **Approval is recommended.**

9. Discussion/receipt of Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting and Distinguished Budget Presentation Award to the Village of Bayside.

This is the eleventh year that the Village has been awarded the Government Finance Officers Association Certificate of Achievement for Excellence in Financial Reporting.

This marks the fifteenth year the Village has been awarded the Government Finance Officers Distinguished Budget Presentation Award, and Bayside is one of 31 communities in Wisconsin to receive this award. **Acceptance is recommended.**

10. Bayside Communications Center Desk and Monitor Array proposal from BSI and Smart Spaces Inc.

The current Communications Center desks and monitors have reached the end of their useful life as they have been in use for 10 years. Over time, functionality has changed, and some components are not repairable and non-functioning. The proposal includes new workstations and six monitors at each of the ten workstations. The workstations include significant amounts of technology and functionality built in to operate 24x7x365. The project was bid out through government contract pricing. The project is coming in under budget by completing all work at one time. **Approval is recommended.**

11. Public Right of Way Tree Removal Proposal from Wallace Tree & Landscape Inc.

The agreement with Wallace Tree and Landscape, Inc. is to remove an additional 108 trees within public right-of-way. Due to short staffing in DPW and equipment availability, the Village no longer has the rented equipment to take down these trees and third-party assistance is required to complete the work. This work is expected to begin within the next few months. **Approval is recommended.**

12. Ordinance 22-___, An Ordinance to Create Section 1-25 of the Municipal Code With Regard to Publication of Village Actions and Notices.

The included ordinance is a housekeeping measure aligning it with other sections of the Municipal Code and does not change the current process of the Village. **Approval is recommended.**

13. Right-of-way License Agreement with 9525 N Regent Road.

The tree located at 9525 N Regent Road was scheduled to be removed as part of the 2022 Tree Removal Project. The property owner has request to take full responsibility for the tree even though it is in the Village right-of-way. The Right-of-way License Agreement signed by the property owner is included in the packet. **Approval is recommended.**

14. Resolution 22-___, A Resolution to Establish the North Shore Bank Healthcare Reimbursement Plan.

The attached resolution outlines a change in service providers for the administration of health care reimbursement plan. The change provides cost savings to the Village. **Approval is recommended.**

15. Application for Class “A” Fermented Malt Beverage and “Class A” Intoxicating Liquor 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.

16. Application for Class “B” Fermented Malt Beverage and “Class B” Intoxicating Liquor requests from Natural Events Inc., 1111 E Brown Deer Road and Ginza II Fox Point, Inc., 333 W Brown Deer Road, Suite O which have been approved by the Police Department.

All have been reviewed and approved by the Police Department. **Approval is recommended.**

V. BUSINESS AGENDA

A. COMMITTEE AND COMMISSION REPORTS

1. Public Safety Committee

a. Swearing In of Captain Thomas Liebenthal.

Captain Liebenthal began his career with the Milwaukee County Sheriff’s Office in 1996 where he served as a Deputy for 7 years. He was promoted to Detective in 2003 and again to Sergeant in 2005 until 2014. In 2014, he was hired by the Village of Shorewood as a Lieutenant and served until he was again promoted to the rank of Deputy Chief (Captain) in 2020. He was the Interim Chief of Police for 8 months until May of this year.

b. Discussion/action on April and May 2022 Communications Center Report.

Included in the packet are the April and May 2022 Communications Center Reports. Of significant note, staff attended training on Resources and Recommendation for Calls Involving Children on the Autism Spectrum. **Approval is recommended.**

c. Discussion/action on April and May 2022 Police Department Report.

Included in the packet are the April and May 2022 Police Department Reports. Of significant note, officers participated in Safety Town and Bike Rodeo. Staff also received grant dollars for NARCAN replenishments and bullet proof vests. **Approval is recommended.**

2. Finance and Administration Committee

a. Swearing In of Madeline Moltzan as Deputy Clerk/Treasurer.

Village code requires the position of Deputy Clerk/Treasurer to be appointed at some point throughout the employee's tenure. Madeline Moltzan was recently hired as the Deputy Clerk/Treasurer. **Appointment is recommended.**

b. Discussion/action on April and May 2022 Administrative Services Report.

Included in the packet are the April and May 2022 Administrative Services Reports. Of significant note, the BS&A financial software conversion was completed. Staff have been trained on the new program. **Approval is recommended.**

c. Discussion/action on 2023 Village Budget Schedule and Guidelines.

Included in the packet are the 2023 Village Budget Schedule and Guidelines. The guidelines are a first step to assist staff with the priorities set forth by the Village Board for development of the annual budget. The budget process begins next month. **Approval is recommended.**

d. Discussion/acceptance of 2021 Village Audit.

The 2021 Village Audit resulted in clean, unmodified opinion, the highest assurance by an Auditor for the fiscal year ending December 31, 2021. The financial statements are fairly presented in accordance with generally accepted accounting principles. All accounting principles have been applied consistently with prior years. All appropriate disclosures have been properly reflected in the financial statements. Overall, the Village experienced strong financial results with no new material weaknesses. The Finance and Administration Committee will review the document at their meeting on Monday, June 20. **Acceptance is recommended.**

e. Discussion/action on Resolution 22-____, A Resolution to amend the 2022 Annual Program Budget.

The proposed amendment is necessary to fund many of the carryover items from 2021 that were delayed due to supply chain issues and in progress projects, and to be consistent with the Fund Balance Policy. **Approval is recommended.**

f. Discussion/update on 4th of July Parade, Fall Fest, and Community Event Sponsorship Program.

4th of July Parade

The traditional walking parade will return this year. The parade will start at 9am at Village Hall where participants will then walk east on Ellsworth Lane, south on Rexleigh Drive, north on King Road, and end at Ellsworth Park. At Ellsworth Park, Village Trustees hold the traditional bike and dog contests, and will then judge on Bayside best decorated bikes and Bayside's best dog.

Fall Fest

Staff has begun preparations for the annual Fall Fest which will be held on Saturday, September 24 from 2-9pm. Food will be served from 2-6pm and beverages from 1840 Brewing Company will be served from 2-9pm. The Bayside Five and Wine will begin at 4pm in front of Village Hall. This year's Movie on the Hill, The Great Outdoors, will begin around 7pm. The event will bring back popular events like yard games, petting zoo, pony rides, bounce houses, Touch-A-Truck, and more.

Community Event Sponsorship Program

To date, the Village has raised \$8,000 through the Community Event Sponsorship Program, matching the Village budget. This year's sponsors include:

Gold:

1840 Brewing Company
Baskin Robins Ice Cream

Silver:

Apple Leisure Group
Rozga Plumbing Corp.
Davis | Kuelthau, s.c.
Clark Dietz Inc.
The Zitzer Family

Bronze:

Barry Goldman, CPA LLC
Cornerstone Community Bank
Liz Levins & Herb Zien

3. Public Works Committee

a. Discussion/action on April and May 2022 Department of Public Works Report.

Included in the packet are the April and May 2022 Department of Public Works Reports. Of significant note, the Ellsworth Park Playground construction was completed which included the installation of equipment, new sidewalk, and new mulch. The grand opening was also held.

Approval is recommended.

b. Discussion/action on Amendment One to the Intergovernmental Cooperation Agreement between the Milwaukee Metropolitan Sewerage District and the Village of Bayside for Brown Deer Road Sewer Project.

The included amendment outlines changes to the original agreement between the Village and Milwaukee Metropolitan Sewerage District for the Brown Deer Road Sewer Project. All changes have been negotiated and are necessary to complete the project to the satisfaction of all parties involved. **Approval is recommended.**

c. Discussion/action on Milwaukee Metropolitan Sewerage District and Village of Bayside M10005BA01 for Private Property Infiltration and Inflow Reduction Agreement.

The Milwaukee Metropolitan Sewerage District Private Property Infiltration and Inflow Reduction project is a pilot project to allow MMSD to rehabilitate the area near the Bay Point and Hermitage lift stations. Funded through a grant, MMSD will engineer, project manage, and rehabilitate the private laterals through the MMSD PPII program allocation for the Village. This program will also assist with reducing flows contributing to the Bayside East Side Sanitary Sewer Relief as well. **Approval is recommended.**

d. Discussion/action on East Side Relief Sanitary Sewer Design and Construction Services Proposal.

The East Side Relief Sanitary Sewer Design and Construction Services proposal primarily evaluates the area bounded by East Bay Point Road to the north, North Bayside Drive to the east, East Hermitage Road to the south, and North Lake Drive to the west.

Clark Dietz, Inc. recommends Option 1 of extending the relief sewer to the intersection of Fairy Chasm Road and Tennyson Drive to address persistent sewer capacity issues in the area. The Public Works Committee met and has recommended approval. **Approval is recommended.**

e. Discussion/action on Northwest Side Sanitary Sewer Capacity Investigation.

Clark Dietz, Inc. has prepared a work plan to identify sewer capacity restriction and develop engineered solution to address the restrictions in the 8-block area bound by Brown Deer Road, Krause Place, Iroquois Road, and Navajo Road. The scope of work would include creating a computer model of the sewers in the area. The Public Works Committee met and has recommended approval. **Approval is recommended.**

f. Discussion/action on Resolution 22-____, A Resolution Authorizing Milwaukee Metropolitan Sewerage District Jurisdiction of Fish Creek.

The proposed resolution would provide authorization to Milwaukee Metropolitan Sewerage District to obtain jurisdiction of Fish Creek for the purpose of studying stormwater impacts addressing structures that are at risk of flooding.

The current effective Federal Emergency Management Agency (FEMA) floodplain for Fish Creek has not changed since these earlier studies and is only delineated in Milwaukee County within the Village of Bayside, which corresponds to the District's jurisdiction. No structures are within the effective FEMA floodplain. About a decade ago, the Southeastern Wisconsin Regional Planning Commission (SEWRPC) created new hydrologic and hydraulic models for Fish Creek that expanded the mapping upstream into Ozaukee County within the City of Mequon. SEWRPC has not submitted the revised modeling and floodplain mapping to FEMA, because the Wisconsin Department of Transportation (WisDOT) requested that they delay until the Interstate 43 (I-43) widening project was completed and its improvements could be incorporated.

The updated SEWRPC modeling and floodplain mapping show eleven structures in the Village of Bayside are now at high risk of flooding. Preliminary SEWRPC modeling of proposed increases in watershed imperviousness shows greater flows and water surface elevations downstream, putting those eleven structures in Bayside at greater risk of flooding and potentially endangering other structures. Fish Creek and its tributary are the District's jurisdictional streams, and the District has a responsibility to explore flood mitigation options on these streams.

The Wisconsin Department of Natural Resources (WDNR) has designated the downstream portions of Fish Creek the Fairy Chasm State Natural Area. Fish Creek flows through a 100-foot-deep chasm in this state-designated natural area owned by the Ozaukee Washington Land Trust. Unique conditions have created a microclimate for species typically found further north. Any proposed projects upstream shall protect this area against erosive streamflows.

The scope of the project generally consists of the following:

- Reviewing the hydrologic and hydraulic modeling done by WisDOT and SEWRPC. Fish Creek and its tributaries will be evaluated.
- Examining and documenting field conditions, paying particular attention to stream erosion potential.

- Analyzing alternatives for mitigating flooding within the Village of Bayside.
- Recommending an alternative to reduce risk of flooding to structures in the Village of Bayside while protecting downstream reaches from erosion.
- Producing preliminary engineering plans, specifications, and cost estimates for the selected alternative.
- Facilitating stakeholder workshops and public meetings.

The Consultant's evaluations and recommendations will be summarized in the Preliminary Engineering Design Report. **Approval is recommended.**

4. **Intergovernmental Cooperation Council**
5. **Board of Zoning Appeals**
 - a. **Discussion/action on the request for a special exception by Stephen and Barbara Becker, for the property located at 9370 N Lake Dr, contrary to Section 104-125(k).**

The Board of Zoning Appeals will consider the request for a special exception on Thursday, June 23 at 5:00pm and bring a recommendation before the Board of Trustees.

6. **Architectural Review Committee**
7. **Plan Commission**
8. **Library Board**
9. **North Shore Fire Department**
10. **Community Development Authority**

VI. VILLAGE PRESIDENT'S REPORT

VII. VILLAGE MANAGER'S REPORT

VIII. VILLAGE ATTORNEY'S REPORT

- A. **Discussion/action on Ordinance 22-___, An Ordinance to Amend Section 32-48(10) of the Municipal Code With Regard to the Unenclosed Placement of Portable Toilet Facilities.**

The proposed amendment would allow no more than one portable toilet facility per residential property. **Approval is recommended.**

- B. **Discussion/action on Ordinance 22-___, An Ordinance to Amend Section 32-48(8) of the Municipal Code With Regard to the Unenclosed Storage of Refuse and Storage Receptacles.**

The proposed amendment would allow two storage receptacles at one property at one time. For example, a POD and a dumpster, as residents require both for construction projects.

Approval is recommended.

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

X. ADJOURNMENT

SUMMARY OF CLAIMS

April 15, 2022 – June 10, 2022

April 15, 2022	\$12,979.14
April 21, 2022	\$29,131.62
April 26, 2022	\$166,040.80
May 11, 2022	\$183,755.83
<u>June 10, 2022</u>	<u>\$91,510.02</u>
Total	\$483,417.41

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Amount
04/15/2022	37826	CITY WATER LLC	11,829.00
04/15/2022	37827	Dolan Consulting Group, LLC	385.00
04/15/2022	37828	Mitel	494.85
04/15/2022	37829	PACKERLAND RENT-A-MAT INC.	65.16
04/15/2022	37830	PREMIUM WATERS INC.	205.13
Grand Totals:			<u>12,979.14</u>

Report Criteria:

Report type: Summary

Check Issue Date	Check Number	Payee	Amount
04/21/2022	37826	CITY WATER LLC	11,829.00-
04/21/2022	37836	CITY OF MEQUON	11,829.00
04/21/2022	999997912	ACE HARDWARE - MEQUON	40.44
04/21/2022	999997913	AT&T	2,310.64
04/21/2022	999997914	BACKGROUNDS ONLINE	183.80
04/21/2022	999997915	BATTERIES PLUS BULBS	11.30
04/21/2022	999997916	CDW GOVERNMENT	800.58
04/21/2022	999997917	EGELHOFF LAWN SERVICE	61.16
04/21/2022	999997918	FUSION LLC	1,423.33
04/21/2022	999997919	GALLS	480.57
04/21/2022	999997920	GOVERNMENT FINANCE OFFICERS	160.00
04/21/2022	999997921	HOME DEPOT	29.94
04/21/2022	999997922	ICMA	738.00
04/21/2022	999997923	KAESTNER AUTO ELECTRIC	69.97
04/21/2022	999997924	MATHESON TRI-GAS INC DEPT 3028	508.63
04/21/2022	999997925	MENARDS-MILWAUKEE	1,088.27
04/21/2022	999997926	MITEL	967.71
04/21/2022	999997927	NENA NATIONAL EMERGENCY NUM	142.00
04/21/2022	999997928	PROFESSIONAL ID CARDS INC.	12.50
04/21/2022	999997929	R.N.O.W. INC	2,382.98
04/21/2022	999997930	RUBBER STAMP WAREHOUSE	15.11
04/21/2022	999997931	SHERWIN WILLIAMS	46.69
04/21/2022	999997932	SPECTRUM BUSINESS	9,952.70
04/21/2022	999997933	T-MOBILE	161.28
04/21/2022	999997934	TRUCK COUNTRY	469.90
04/21/2022	999997935	U S POSTAL SERVICE	11.90
04/21/2022	999997936	US BANK	4,884.04
04/21/2022	999997937	VERIZON WIRELESS	655.09
04/21/2022	999997938	CARTER, JULIE	1,483.10
04/21/2022	999997939	US BANK	39.99
Grand Totals:			29,131.62

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Amount
04/26/2022	37837	AMAZON/SYNCB	1,681.82
04/26/2022	37838	Clark Dietz	24,102.50
04/26/2022	37839	COMPASS MINERALS AMERICA INC	21,098.02
04/26/2022	37840	DAVIS & KUELTHAU S.C.	10,978.33
04/26/2022	37841	DELTA DENTAL	204.12
04/26/2022	37842	EHLERS & ASSOCIATES	400.00
04/26/2022	37843	FIRST RESPONDERS PSYCHOLOGIC	450.00
04/26/2022	37844	FOSCATO, RICHARD	15.99
04/26/2022	37845	Gilitzer Electric	1,676.91
04/26/2022	37846	Kadulski, Sarah	3.14
04/26/2022	37847	KAPUR & ASSOCIATES	2,132.00
04/26/2022	37848	Kerns Carpet One LLC	1,465.56
04/26/2022	37849	Klawitter, Michael	194.23
04/26/2022	37850	LOCUTION SYSTEMS INC.	14,199.25
04/26/2022	37851	Milwaukee Metropolitan Sewerage	66,877.15
04/26/2022	37852	OCCUPATIONAL HEALTH CENTERS	213.00
04/26/2022	37853	OFFICE COPYING EQUIPMENT LTD	134.17
04/26/2022	37854	PETERSON SHORT POUR LLC	295.00
04/26/2022	37855	QUARLES & BRADY	1,800.00
04/26/2022	37856	Skelly, Catherine & Robert	505.41
04/26/2022	37857	TOTAL ENERGY SYSTEMS LLC	954.57
04/26/2022	37858	US BANK	31.50
04/26/2022	37859	VANDEWALLE & ASSOCIATES	3,348.29
04/26/2022	37860	VILLAGE OF BROWN DEER	7,639.75
04/26/2022	37861	WE ENERGIES	2,727.09
04/26/2022	37862	WI DEPT OF JUSTICE - TIME	2,913.00
Grand Totals:			166,040.80

Report Criteria:
Report type: Summary

Check Issue Date	Check Number	Payee	Amount
05/11/2022	37866	ACCURATE APPRAISAL LLC	16,185.00
05/11/2022	37867	BAKER & TAYLOR	5,193.31
05/11/2022	37868	BAKER STREET CONSULTING GROUP	16,500.00
05/11/2022	37869	CINTAS FIRE PROTECTION	273.80
05/11/2022	37870	Collaborative Summer Library Prog	643.22
05/11/2022	37871	DAVIS & KUELTHAU S.C.	2,321.51
05/11/2022	37872	Draeger-Anderson, Susan	10,387.50
05/11/2022	37873	EGELHOFF LAWN SERVICE	486.00
05/11/2022	37874	Energenecs	1,919.80
05/11/2022	37875	ETNA Supply	309.67
05/11/2022	37876	FISH WINDOW CLEANING	125.00
05/11/2022	37877	FRANK GILLITZER ELECTRIC CO	8,393.25
05/11/2022	37878	FRIENDS OF THE NORTH SHORE LIBR	180.92
05/11/2022	37879	Glen Gerard Gagnon	250.00
05/11/2022	37880	GREATAMERICA FINANCIAL SERVIC	107.00
05/11/2022	37881	HANSEN, TIMOTHY	9,292.66
05/11/2022	37882	HERBST OIL	6,009.83
05/11/2022	37883	HUNGER TASK FORCE	687.96
05/11/2022	37884	Kadulski, Sarah	83.00
05/11/2022	37885	Kanopy Inc	143.45
05/11/2022	37886	Kraly Solutions LLC	2,775.00
05/11/2022	37887	KUJAWA ENTERPRISES INC	4,739.87
05/11/2022	37888	LANNON STONE PRODUCTS	1,211.71
05/11/2022	37889	LV ENTERPRISES LLC	3,033.00
05/11/2022	37890	MANNEDGE CONSULTING LLC	2,500.00
05/11/2022	37891	MENTINK, ROBB	78.00
05/11/2022	37892	MidAmerica Books	403.86
05/11/2022	37893	MILWAUKEE COUNTY FEDERATED LI	1,206.66
05/11/2022	37894	Mitel	317.49
05/11/2022	37895	NORTH SHORE FIRE DEPT-4401	495.00
05/11/2022	37896	OCCUPATIONAL HEALTH CENTERS	71.00
05/11/2022	37897	P&R CLEANING	3,334.26
05/11/2022	37898	PACKERLAND RENT-A-MAT INC.	109.71
05/11/2022	37899	Pisarski, Alyssa	1,200.00
05/11/2022	37900	POMP'S TIRE SERVICE INC	2,037.68
05/11/2022	37901	R. BAUMAN & ASSOCIATES S.C.	495.00
05/11/2022	37902	Racine Zoological Society	206.00
05/11/2022	37903	Recht, Robert	1,621.00
05/11/2022	37904	SAFEBUILT LLC Lockbox #88135	2,937.09
05/11/2022	37905	SECURIAN FINANCIAL GROUP	646.45
05/11/2022	37906	SORCE SERVICES	652.53
05/11/2022	37907	STREICHER'S	883.00
05/11/2022	37908	TOTAL ENERGY SYSTEMS LLC	844.88
05/11/2022	37909	UNEMPLOYMENT INSURANCE	372.98

Check Issue Date	Check Number	Payee	Amount
05/11/2022	37910	WAUKESHA COUNTY TECH COLLEG	102.20
05/11/2022	37911	Waukesha County Treasurer	480.00
05/11/2022	37912	WE ENERGIES -	5,961.20
05/11/2022	37913	Winkler, Erin	500.00
05/11/2022	37914	WISCONSIN DOCUMENT IMAGING	367.38
05/11/2022	999997940	GALLS	1,364.49
05/11/2022	999997941	MIDWEST LAW ENFORCEMENT TRAI	295.00
05/11/2022	999997942	SENDIKS	14.47
05/11/2022	999997943	THOMSON REUTERS - WEST	171.03
05/11/2022	999997944	U S POSTAL SERVICE	8.85
05/11/2022	999997945	US BANK	166.93
05/11/2022	999997946	ETNA Supply	15,967.50
05/11/2022	999997947	PRIORITY DISPATCH	23,146.00
05/11/2022	999997948	RUBBER STAMP WAREHOUSE	23.61
05/11/2022	999997949	US BANK	476.29
05/11/2022	999997950	ACE HARDWARE - MEQUON	61.95
05/11/2022	999997951	FARMERS IMPLEMENT LLC	325.00
05/11/2022	999997952	HOME DEPOT	1,053.57
05/11/2022	999997953	MENARDS-MILWAUKEE	2,229.85
05/11/2022	999997954	O'REILLY AUTO PARTS	29.99
05/11/2022	999997955	T-MOBILE	165.33
05/11/2022	999997956	US BANK	60.37
05/11/2022	999997957	WASTE MANAGEMENT OF WI	5,044.58
05/11/2022	999997958	BACKGROUNDS ONLINE	173.85
05/11/2022	999997959	MITEL	967.71
05/11/2022	999997960	US BANK	1,222.21
05/11/2022	999997961	VERIZON WIRELESS	257.42
05/11/2022	999997962	US BANK	2,837.95
05/11/2022	999997963	ARBOR DAY FOUNDATION	10.00
05/11/2022	999997964	FISH WINDOW CLEANING	225.00
05/11/2022	999997965	HOME DEPOT	329.62
05/11/2022	999997966	VISTAPRINT.COM	24.49
05/11/2022	999997967	AT&T	267.25
05/11/2022	999997968	CARTER, JULIE	1,483.10
05/11/2022	999997969	HOME DEPOT	329.62
05/11/2022	999997970	SPECTRUM BUSINESS	5,677.08
05/11/2022	999997971	US BANK	269.89
Grand Totals:			183,755.83

CHECK REGISTER FOR VILLAGE OF BAYSIDE
CHECK DATE 06/10/2022 - 06/10/2022

Check Date	Check	Vendor Name	Amount
Bank GEN GENERAL POOLED CHECKING			
06/10/2022	37921	AMAZON/SYNCB	2,468.93
06/10/2022	37922	BAKER TILLY VIRCHOW KRAUSE LL	19,500.00
06/10/2022	37923	BATZNER PEST CONTROL	28.00
06/10/2022	37924	BS& A SOFTWARE	13,690.00
06/10/2022	37925	Clark Dietz	27,004.35
06/10/2022	37926	CLEAN SOURCE LLC	3,600.00
06/10/2022	37927	FRANK GILLITZER ELECTRIC CO	1,446.07
06/10/2022	37928	GREATAMERICA FINANCIAL SERVIC	107.00
06/10/2022	37929	MANNEDGE CONSULTING LLC	2,500.00
06/10/2022	37930	OCCUPATIONAL HEALTH CENTERS O	213.00
06/10/2022	37931	OFFICE COPYING EQUIPMENT LTD	209.32
06/10/2022	37932	PACKERLAND RENT-A-MAT INC.	39.71
06/10/2022	37933	PATCH 22	400.00
06/10/2022	37934	POBLOCKI SIGN COMPANY LLC	1,238.57
06/10/2022	37935	Rinka	11,390.00
06/10/2022	37936	ROYAL PUBLISHING	225.00
06/10/2022	37937	SCHOLASTIC LIBRARY PUBLISHING	72.80
06/10/2022	37938	WAUKESHA COUNTY TECH COLLEGE	18.60
06/10/2022	37939	WE ENERGIES	7,358.67
GEN TOTALS:			
Total of 19 Checks:			91,510.02
Less 0 Void Checks:			0.00
Total of 19 Disbursements:			91,510.02

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>TAXES</u>					
10-41100 PROPERTY TAXES	409,349.52	2,540,344.87	3,239,467.00	699,122.13	78.4
10-41300 INTEREST ON DELINQUENT TAXES	.00	.00	12,000.00	12,000.00	.0
10-41500 PAYMENT IN LIEU OF TAXES	.00	14,525.67	47,036.00	32,510.33	30.9
TOTAL TAXES	409,349.52	2,554,870.54	3,298,503.00	743,632.46	77.5
<u>INTERGOVERNMENTAL</u>					
10-43210 COMMUNITY DEVELOPMENT BLOC	1,651.94	1,651.94	5,598.00	3,946.06	29.5
10-43225 PUBLIC SAFETY COMMUNICATION	.00	99,438.00	99,409.00	29.00	100.0
10-43235 NORTH SHORE LIBRARY REVENUE	.00	19,521.00	19,521.00	.00	100.0
10-43410 STATE SHARED REVENUES	.00	.00	60,297.00	60,297.00	.0
10-43415 VIDEO SERVICE PROVIDER AID	.00	.00	14,470.00	14,470.00	.0
10-43510 RECYCLING GRANT	.00	.00	25,770.00	25,770.00	.0
10-43530 EXEMPT COMPUTER AID	.00	.00	15,160.00	15,160.00	.0
10-43535 PERSONAL PROPERTY AID	.00	.00	1,738.00	1,738.00	.0
10-43540 STATE TRANSPORTATION AIDS	103,507.55	207,015.10	415,180.00	208,164.90	49.9
10-43545 ST 32 HIGHWAY AIDS	4,253.26	8,506.52	17,013.00	8,506.48	50.0
10-43555 INTERGOVERNMENTAL GRANT	443.62	443.62	.00	443.62	.0
10-43600 EXPENDITURE RESTRAINT	.00	.00	82,745.00	82,745.00	.0
TOTAL INTERGOVERNMENTAL	109,856.37	336,576.18	756,901.00	420,324.82	44.5
<u>LICENSES & PERMITS</u>					
10-44100 OPERATORS LICENSE	110.00	440.00	1,000.00	560.00	44.0
10-44120 LIQUOR LICENSE	1,465.00	2,770.00	2,400.00	370.00	115.4
10-44140 CIGARETTE LICENSE	100.00	200.00	200.00	.00	100.0
10-44220 ANIMAL LICENSES	126.00	906.36	1,227.00	320.64	73.9
10-44300 CABLE FRANCHISE FEES	3,091.38	16,768.03	65,000.00	48,231.97	25.8
10-44415 ARC APPLICATION FEES	600.00	1,650.00	2,000.00	350.00	82.5
10-44420 OCCUPANCY PERMITS	.00	800.00	300.00	500.00	266.7
10-44425 ADMINISTRATIVE FEE	.00	(16.00)	.00	16.00	.0
10-44450 HVAC PERMITS	.00	(34.00)	.00	34.00	.0
10-44460 BUILDING PERMITS	7,941.28	44,169.36	65,000.00	20,830.64	68.0
10-44480 VACANT PROPERTY FEE	.00	500.00	.00	500.00	.0
10-44495 EXCAVATION/RIGHT OF WAY/PRIVL	3,650.00	7,050.00	10,000.00	2,950.00	70.5
10-44530 RUMMAGE SALE PERMITS	.00	.00	240.00	240.00	.0
10-44535 DUMPSTER PERMITS	300.00	1,660.00	3,000.00	1,340.00	55.3
10-44540 SIGN PERMITS	50.00	150.00	200.00	50.00	75.0
10-44550 CONDITIONAL USE APPLICATION	.00	300.00	600.00	300.00	50.0
10-44555 BOARD OF ZONING APPEALS FEES	1,000.00	1,500.00	500.00	1,000.00	300.0
10-44560 TREE PROGRAM	360.00	1,800.00	5,000.00	3,200.00	36.0
10-44570 SPECIAL EVENT PERMITS	.00	.00	50.00	50.00	.0
TOTAL LICENSES & PERMITS	18,793.66	80,613.75	156,717.00	76,103.25	51.4

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	%
<u>FINES & FORFEITURES</u>					
10-45100 FINES & FORFEITURES-NSMC	6,452.14	12,460.96	35,000.00	22,539.04	35.6
10-45105 FINES & FORFEITURES-BAYSIDE SD	2,025.40	3,699.57	.00	3,699.57-	.0
10-45110 PARKING CITATIONS	(117.20)	(117.20)	.00	117.20	.0
10-45125 NOTARY/FINGER	25.00	76.50	100.00	23.50	76.5
TOTAL FINES & FORFEITURES	8,385.34	16,119.83	35,100.00	18,980.17	45.9
<u>PUBLIC CHARGES FOR SERVICES</u>					
10-46110 PROPERTY STATUS REVENUE	650.00	2,150.00	4,000.00	1,850.00	53.8
10-46120 PUBLICATION FEES	.00	50.00	200.00	150.00	25.0
10-46125 MISC SERVICE FEE-NOTARY/FINGER	.00	.50	.00	.50-	.0
10-46130 DATA SALES	.00	106.50	550.00	443.50	19.4
10-46310 SPECIAL PICKUPS	668.00	2,043.00	8,000.00	5,957.00	25.5
10-46315 MULCH DELIVERIES	420.00	1,155.00	6,000.00	4,845.00	19.3
10-46330 WELL PERMIT/ABANDONMENT FEES	25.00	375.00	300.00	75.00-	125.0
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	390.00	465.00	800.00	335.00	58.1
10-46715 PUBLIC WORKS SERVICE REVENUE	75.00	2,675.00	300.00	2,375.00-	891.7
TOTAL PUBLIC CHARGES FOR SERVI	2,228.00	49,020.00	60,150.00	11,130.00	81.5
<u>MISCELLANEOUS REVENUE</u>					
10-48100 INTEREST	2,708.05	18,038.42	65,000.00	46,961.58	27.8
10-48120 REALIZED/UNREALIZED GAIN/LOSS	(27,468.11)	(133,201.44)	.00	133,201.44	.0
10-48200 MISCELLANEOUS REVENUE	121.00	521.20	500.00	21.20-	104.2
10-48210 COPIES	201.18	1,427.76	.00	1,427.76-	.0
10-48220 FALSE ALARM FEES	.00	930.00	2,500.00	1,570.00	37.2
10-48230 RECYCLING PROCEEDS	2,700.01	11,123.77	4,000.00	7,123.77-	278.1
10-48240 CREDIT CARD REVENUE	.00	1,494.80	7,000.00	5,505.20	21.4
10-48310 EQUIPMENT SALE PROCEEDS	265.20	485.20	16,000.00	15,514.80	3.0
10-48500 DONATIONS	4,187.96	4,187.96	8,000.00	3,812.04	52.4
TOTAL MISCELLANEOUS REVENUE	(17,284.71)	(94,992.33)	103,000.00	197,992.33	(92.2)
TOTAL FUND REVENUE	531,328.18	2,942,207.97	4,410,371.00	1,468,163.03	66.7

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
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GENERAL GOVERNMENT

10-51000-110	WAGES FT	21,479.45	83,725.68	245,449.00	161,723.32	34.1
10-51000-117	HEALTH INSURANCE BUYOUT	166.68	666.72	1,950.00	1,283.28	34.2
10-51000-119	DENTAL INSURANCE BUYOUT	11.32	45.28	204.00	158.72	22.2
10-51000-120	TRUSTEE WAGES	700.00	2,800.00	8,400.00	5,600.00	33.3
10-51000-125	ELECTION WAGES	1,080.00	1,962.00	6,000.00	4,038.00	32.7
10-51000-130	ELECTIONS SUPPLIES	239.08	1,672.97	4,485.00	2,812.03	37.3
10-51000-150	WISCONSIN RETIREMENT SYSTEM	1,396.14	5,146.30	14,669.00	9,522.70	35.1
10-51000-151	SOCIAL SECURITY	1,678.12	7,326.37	18,942.00	11,615.63	38.7
10-51000-152	LIFE INSURANCE	29.76	180.14	900.00	719.86	20.0
10-51000-153	HEALTH INSURANCE	1,356.90	12,331.31	25,492.00	13,160.69	48.4
10-51000-154	DENTAL INSURANCE	51.33	226.45	815.00	588.55	27.8
10-51000-180	RECRUITMENT	269.85	451.78	.00	-451.78	.0
10-51000-208	LEGAL SERVICES-MISC	1,303.50	613.50	2,000.00	1,386.50	30.7
10-51000-210	CONTRACTUAL SERVICES	438.85	1,971.16	25,799.00	23,827.84	7.6
10-51000-211	LEGAL COUNSEL - CONTRACTED	5,428.73	15,679.47	61,545.00	45,865.53	25.5
10-51000-214	AUDIT SERVICES	3,664.18	3,664.18	19,125.00	15,460.82	19.2
10-51000-217	PUBLIC HEALTH SERVICES	7,639.75	7,639.75	29,842.00	22,202.25	25.6
10-51000-219	ASSESSOR SERVICES	.00	4,980.00	24,900.00	19,920.00	20.0
10-51000-221	TELECOMMUNICATIONS	253.71	804.78	3,058.00	2,253.22	26.3
10-51000-225	COMPUTER SUPPORT	.00	.00	1,000.00	1,000.00	.0
10-51000-226	BENEFIT ADMINISTRATIVE FEES	.00	2,549.46	1,010.00	-1,539.46	252.4
10-51000-229	BANKING FEES	.00	423.27	1,400.00	976.73	30.2
10-51000-230	MATERIALS & SUPPLIES	94.18	707.36	2,500.00	1,792.64	28.3
10-51000-238	FINANCIAL ADVISING SERVICES	400.00	1,200.00	2,000.00	800.00	60.0
10-51000-300	ADMINISTRATIVE	.00	57.69	800.00	742.31	7.2
10-51000-310	OFFICE SUPPLIES	.00	594.18	4,000.00	3,405.82	14.9
10-51000-311	POSTAGE	.00	.00	5,000.00	5,000.00	.0
10-51000-321	DUES & SUBSCRIPTIONS	898.00	1,551.20	6,430.00	4,878.80	24.1
10-51000-322	TRAINING, SAFETY & CERTS	1,056.50	839.81	8,255.00	9,094.81	(10.2)
10-51000-323	WELLNESS	.00	.00	500.00	500.00	.0
10-51000-324	PUBLICATIONS/PRINTING	.00	17.77	410.00	392.23	4.3
10-51000-390	PUBLIC RELATIONS	.00	.00	100.00	100.00	.0
10-51000-500	CONTINGENCY	.00	.00	66,616.00	66,616.00	.0
10-51000-510	GENERAL LIABILITY	.00	40,349.16	33,210.00	-7,139.16	121.5
10-51000-511	AUTO LIABILITY	.00	4,802.00	4,857.00	55.00	98.9
10-51000-512	BOILER INSURANCE	.00	726.00	781.00	55.00	93.0
10-51000-513	WORKERS COMPENSATION	.00	19,348.92	50,734.00	31,385.08	38.1
10-51000-515	COMMERCIAL CRIME POLICY	.00	175.45	181.00	5.55	96.9
10-51000-516	PROPERTY INSURANCE	.00	7,256.00	7,099.00	-157.00	102.2
10-51000-517	PUBLIC OFFICIAL BONDS	.00	7,547.02	7,547.00	-.02	100.0
10-51000-591	MUNICIPAL CODE	.00	2,001.99	4,000.00	1,998.01	50.1

	<u>TOTAL GENERAL GOVERNMENT</u>	47,523.03	240,355.50	702,005.00	461,649.50	34.2
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MUNICIPAL COURT

	10-51200-211 LEGAL COUNSEL-CONTRACTED	.00	4,103.02	.00	-4,103.02	.0
	<u>TOTAL MUNICIPAL COURT</u>	.00	4,103.02	.00	-4,103.02	.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>POLICE</u>					
10-52100-110 WAGES FT	72,313.22	292,692.76	1,149,281.00	856,588.24	25.5
10-52100-111 OVERTIME	8,178.83	16,327.70	27,000.00	10,672.30	60.5
10-52100-116 HOLIDAY PAY	.00	.00	38,404.00	38,404.00	.0
10-52100-117 HEALTH INSURANCE BUYOUT	.00	.00	12,600.00	12,600.00	.0
10-52100-118 SHIFT DIFFERENTIAL PAY	150.00	1,150.00	4,500.00	3,350.00	25.6
10-52100-119 DENTAL INSURANCE BUYOUT	.00	37.76	227.00	189.24	16.6
10-52100-150 WISCONSIN RETIREMENT SYSTEM	8,479.39	32,686.69	145,105.00	112,418.31	22.5
10-52100-151 SOCIAL SECURITY	6,061.53	23,364.54	94,771.00	71,406.46	24.7
10-52100-152 LIFE INSURANCE	58.71	325.41	964.00	638.59	33.8
10-52100-153 HEALTH INSURANCE	6,110.60	35,521.72	182,845.00	147,323.28	19.4
10-52100-154 DENTAL INSURANCE	109.15	547.75	3,430.00	2,882.25	16.0
10-52100-209 HOUSE OF CORRECTION FEES	.00	.00	300.00	300.00	.0
10-52100-210 CONTRACTUAL SERVICES	3,260.96	14,223.82	33,207.00	18,983.18	42.8
10-52100-211 LEGAL COUNSEL-CONTRACTED	.00	.00	24,618.00	24,618.00	.0
10-52100-213 LEGAL COUNSEL-PERSONNEL	.00	90.00	1,000.00	910.00	9.0
10-52100-215 MADACC	.00	1,009.43	1,550.00	540.57	65.1
10-52100-221 TELECOMMUNICATIONS	1,071.84	2,102.15	5,196.00	3,093.85	40.5
10-52100-225 COMPUTER SUPPORT SERVICES	.00	189.98	5,000.00	4,810.02	3.8
10-52100-226 BENEFIT ADMINISTRATIVE FEES	.00	20.50	.00	-20.50	.0
10-52100-230 MATERIALS & SUPPLIES	191.82	1,299.34	7,000.00	5,700.66	18.6
10-52100-231 FLEET MAINTENANCE	135.42	1,005.51	7,000.00	5,994.49	14.4
10-52100-310 OFFICE SUPPLIES	.00	5.00	1,000.00	995.00	.5
10-52100-311 POSTAGE	15.04	33.79	800.00	766.21	4.2
10-52100-321 DUES & SUBSCRIPTIONS	150.00	715.00	990.00	275.00	72.2
10-52100-322 TRAINING, SAFETY & CERTIFICATI	756.76	1,398.56	4,500.00	3,101.44	31.1
10-52100-323 AMMUNITION	.00	.00	3,600.00	3,600.00	.0
10-52100-330 UNIFORM SUPPLIES	480.57	4,064.17	7,150.00	3,085.83	56.8
10-52100-340 FUEL MAINTENANCE	2,108.62	7,073.49	16,500.00	9,426.51	42.9
10-52100-519 GASB 45 OBLIGATIONS	2,923.78	24,198.13	30,664.00	6,465.87	78.9
TOTAL POLICE	112,556.24	460,083.20	1,809,202.00	1,349,118.80	25.4
<u>NORTH SHORE FIRE DEPT</u>					
10-52200-224 NORTH SHORE FIRE DEPARTMENT	.00	442,544.00	874,313.00	431,769.00	50.6
TOTAL NORTH SHORE FIRE DEPT	.00	442,544.00	874,313.00	431,769.00	50.6
<u>BUILDING INSPECTION</u>					
10-52400-110 WAGES FT	.00	20,000.00	20,000.00	.00	100.0
10-52400-250 BUILDING INSPECTIONS	9,175.03	15,402.89	35,750.00	20,347.11	43.1
TOTAL BUILDING INSPECTION	9,175.03	35,402.89	55,750.00	20,347.11	63.5

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>DEPARTMENT OF PUBLIC WORKS</u>						
10-53000-110	WAGES FT	24,049.80	102,221.44	285,285.00	183,063.56	35.8
10-53000-111	OVERTIME	91.32	1,450.72	4,050.00	2,599.28	35.8
10-53000-112	WAGES PT	195.84	349.07	.00	-349.07	.0
10-53000-150	WISCONSIN RETIREMENT SYSTEM	1,501.49	5,652.78	18,658.00	13,005.22	30.3
10-53000-151	SOCIAL SECURITY	1,723.09	6,592.37	22,801.00	16,208.63	28.9
10-53000-152	LIFE INSURANCE	79.41	369.65	477.00	107.35	77.5
10-53000-153	HEALTH INSURANCE	8,095.24	36,862.11	85,551.00	48,688.89	43.1
10-53000-154	DENTAL INSURANCE	180.17	820.42	1,835.00	1,014.58	44.7
10-53000-200	FACILITY MAINTENANCE & SUPPLIE	1,594.29	13,911.61	22,723.00	8,811.39	61.2
10-53000-201	CLEANING & JANITORIAL SERVICES	608.74	2,433.96	11,541.00	9,107.04	21.1
10-53000-202	HVAC MAINTENANCE	.00	.00	4,200.00	4,200.00	.0
10-53000-210	CONTRACTUAL SERVICES	4,869.38	5,738.02	39,505.00	33,766.98	14.5
10-53000-216	ENGINEERING	.00	1,700.00	20,000.00	21,700.00	(8.5)
10-53000-220	UTILITIES	3,200.02	12,397.26	45,000.00	32,602.74	27.6
10-53000-221	TELECOMMUNICATIONS	156.93	486.56	2,300.00	1,813.44	21.2
10-53000-226	BENEFIT ADMINISTRATIVE FEES	.00	8.52	.00	-8.52	.0
10-53000-230	MATERIALS & SUPPLIES	1,589.81	2,533.36	4,500.00	1,966.64	56.3
10-53000-231	FLEET MAINTENANCE	5,546.53	11,393.71	32,500.00	21,106.29	35.1
10-53000-233	TOOLS	8.99	802.80	1,500.00	697.20	53.5
10-53000-310	OFFICE SUPPLIES	.00	5.00	150.00	145.00	3.3
10-53000-321	DUES & SUBSCRIPTIONS	.00	175.00	500.00	325.00	35.0
10-53000-322	TRAINING, SAFETY & CERTIFICATI	127.22	977.86	1,950.00	972.14	50.2
10-53000-330	UNIFORM SUPPLIES	.00	1,604.21	1,800.00	3,404.21	(89.1)
10-53000-334	WINTER OPERATIONS	21,168.00	21,272.53	40,000.00	18,727.47	53.2
10-53000-340	FUEL MAINTENANCE	5,243.25	6,678.21	20,000.00	13,321.79	33.4
10-53000-360	EQUIPMENT RENTAL	3,085.00	5,935.00	9,000.00	3,065.00	65.9
10-53000-370	TIPPING FEES	.00	9,810.04	71,000.00	61,189.96	13.8
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	2,800.00	2,800.00	.0
10-53000-460	FORESTRY & LANDSCAPING	.00	.00	7,000.00	7,000.00	.0
10-53000-465	TREE DISEASE MITIGATION	.00	.00	15,000.00	15,000.00	.0
	TOTAL DEPARTMENT OF PUBLIC WO	83,114.52	245,573.79	787,926.00	542,352.21	31.2
<u>NORTH SHORE LIBRARY</u>						
10-55100-227	NORTH SHORE LIBRARY	160,077.00	160,077.00	160,077.00	.00	100.0
	TOTAL NORTH SHORE LIBRARY	160,077.00	160,077.00	160,077.00	.00	100.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

GENERAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PARKS</u>					
10-55200-110 WAGES FT	400.00	2,320.00	5,200.00	2,880.00	44.6
10-55200-151 SOCIAL SECURITY	30.60	177.48	398.00	220.52	44.6
10-55200-230 MATERIALS & SUPPLIES	.00	.75	500.00	499.25	.2
10-55200-235 COMMUNITY EVENTS	.00	96.48	15,000.00	14,903.52	.6
TOTAL PARKS	430.60	2,594.71	21,098.00	18,503.29	12.3
TOTAL FUND EXPENDITURES	412,876.42	1,590,734.11	4,410,371.00	2,819,636.89	36.1
NET REVENUE OVER EXPENDITURES	118,451.76	1,351,473.86	.00	-1,351,473.86	.0

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC CHARGES FOR SERVICES</u>					
20-46410 RESIDENTIAL SEWER	.00	784,770.00	808,000.00	23,230.00	97.1
20-46420 COMMERCIAL SEWER	.00	3,556.39	70,000.00	66,443.61	5.1
20-46425 POLICE LEASE REVENUE	.00	10,502.00	10,502.00	.00	100.0
TOTAL PUBLIC CHARGES FOR SERVI	.00	798,828.39	888,502.00	89,673.61	89.9
<u>MISCELLANEOUS REVENUE</u>					
20-48100 INTEREST	11.37	32.35	.00	-32.35	.0
20-48200 MISCELLANEOUS REVENUE	.00	3,500.00	.00	-3,500.00	.0
TOTAL MISCELLANEOUS REVENUE	11.37	3,532.35	.00	-3,532.35	.0
TOTAL FUND REVENUE	11.37	802,360.74	888,502.00	86,141.26	90.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL SEWER</u>					
20-51000-110 WAGES FT	4,933.11	40,606.22	143,369.00	102,762.78	28.3
20-51000-111 OVERTIME	.00	.00	1,000.00	1,000.00	.0
20-51000-117 HEALTH INSURANCE BUYOUT	41.66	166.64	500.00	333.36	33.3
20-51000-119 DENTAL INSURANCE BUYOUT	3.78	15.12	54.00	38.88	28.0
20-51000-150 WISCONSIN RETIREMENT SYSTEM	310.89	1,266.83	7,355.00	6,088.17	17.2
20-51000-151 SOCIAL SECURITY	371.85	1,468.30	8,699.00	7,230.70	16.9
20-51000-152 LIFE INSURANCE	7.84	59.40	307.00	247.60	19.4
20-51000-153 HEALTH INSURANCE	316.50	3,337.62	23,236.00	19,898.38	14.4
20-51000-154 DENTAL INSURANCE	7.81	78.09	498.00	419.91	15.7
20-51000-210 CONTRACTUAL SERVICES	66,901.51	142,355.78	275,595.00	133,239.22	51.7
20-51000-214 AUDIT SERVICES	689.12	689.12	3,525.00	2,835.88	19.6
20-51000-216 ENGINEERING	2,132.00	23,246.00	50,000.00	26,754.00	46.5
20-51000-220 UTILITIES	612.07	1,792.28	7,000.00	5,207.72	25.6
20-51000-221 TELECOMMUNICATIONS	37.65	37.65	240.00	202.35	15.7
20-51000-226 BENEFIT ADMINISTRATIVE FEES	.00	42.53	46.00	3.47	92.5
20-51000-229 BANKING FEES	.00	.00	1,400.00	1,400.00	.0
20-51000-230 MATERIALS & SUPPLIES	2.40	1.95	2,000.00	1,998.05	.1
20-51000-231 FLEET MAINTENANCE	.00	.00	1,500.00	1,500.00	.0
20-51000-232 LIFT STATION MAINTENANCE	.00	19,376.24	10,550.00	-8,826.24	183.7
20-51000-234 DIGGERS HOTLINE	1,009.60	1,241.60	2,200.00	958.40	56.4
20-51000-238 FINANCIAL ADVISING SERVICES	.00	.00	2,000.00	2,000.00	.0
20-51000-311 POSTAGE	.00	.00	400.00	400.00	.0
20-51000-322 TRAINING, SAFETY & CERTIFICATI	.00	.00	2,400.00	2,400.00	.0
20-51000-340 FUEL MAINTENANCE	.00	.00	3,200.00	3,200.00	.0
20-51000-350 EQUIPMENT REPLACEMENT	.00	.00	1,000.00	1,000.00	.0
20-51000-360 EQUIPMENT RENTAL-GENERAL FUND	.00	20,000.00	20,000.00	.00	100.0
20-51000-510 GENERAL LIABILITY INSURANCE	.00	1,821.37	1,837.00	15.63	99.2
20-51000-513 WORKERS COMPENSATION	.00	634.78	1,664.00	1,029.22	38.2
20-51000-515 COMMERCIAL CRIME POLICY	.00	11.62	12.00	.38	96.8
20-51000-516 PROPERTY INSURANCE	.00	2,789.00	2,789.00	.00	100.0
20-51000-801 CAPITAL PROJECTS	.00	24,952.85	342,500.00	367,452.85	(7.3)
20-51000-803 CAPITAL EQUIPMENT	.00	8,640.50	.00	-8,640.50	.0
TOTAL GENERAL SEWER	77,372.99	244,725.79	916,876.00	672,150.21	26.7
<u>DEPRECIATION</u>					
20-53000-700 DEPRECIATION	.00	.00	3,138.00	3,138.00	.0
TOTAL DEPRECIATION	.00	.00	3,138.00	3,138.00	.0
<u>DEBT</u>					
20-58100-617 PRINCIPAL REDEMPTION - CWFL	.00	.00	82,717.00	82,717.00	.0
20-58100-618 PRINCIPAL REDEMPTION - BOND	.00	.00	175,000.00	175,000.00	.0
20-58100-621 INTEREST - BOND	12,987.50	15,933.75	68,140.00	52,206.25	23.4
20-58100-626 INTEREST-CLEAN WATER FUND LOA	3,004.33	3,004.33	5,031.00	2,026.67	59.7
TOTAL DEBT	15,991.83	18,938.08	330,888.00	311,949.92	5.7

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

SANITARY SEWER FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
TOTAL FUND EXPENDITURES	93,364.82	263,663.87	1,250,902.00	987,238.13	21.1
NET REVENUE OVER EXPENDITURES	93,353.45-	538,696.87	362,400.00-	-901,096.87	148.7

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC CHARGES FOR SERVICES</u>					
22-46405 RESIDENTIAL STORMWATER	.00	390,353.70	400,626.00	10,272.30	97.4
22-46425 COMMERCIAL STORMWATER	.00	.00	154,449.00	154,449.00	.0
22-46430 RIGHT-OF-WAY MANAGEMENT	4,100.00	4,742.32	15,000.00	10,257.68	31.6
TOTAL PUBLIC CHARGES FOR SERVI	4,100.00	395,096.02	570,075.00	174,978.98	69.3
TOTAL FUND REVENUE	4,100.00	395,096.02	570,075.00	174,978.98	69.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

STORMWATER UTILITY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
22-53000-110 WAGES FT	4,928.66	27,737.66	131,310.00	103,572.34	21.1
22-53000-111 OVERTIME	.00	.00	950.00	950.00	.0
22-53000-117 HEALTH INSURANCE BUYOUT	41.66	166.64	500.00	333.36	33.3
22-53000-119 DENTAL INSURANCE BUYOUT	3.78	15.12	54.00	38.88	28.0
22-53000-150 WISCONSIN RETIREMENT SYSTEM	310.64	1,196.58	7,134.00	5,937.42	16.8
22-53000-151 SOCIAL SECURITY	371.96	1,400.80	8,439.00	7,038.20	16.6
22-53000-152 LIFE INSURANCE	7.96	44.75	307.00	262.25	14.6
22-53000-153 HEALTH INSURANCE	408.08	2,871.88	22,179.00	19,307.12	13.0
22-53000-154 DENTAL INSURANCE	9.84	67.70	475.00	407.30	14.3
22-53000-210 CONTRACTUAL SERVICES	83.16	878.96	9,657.00	8,778.04	9.1
22-53000-214 AUDIT SERVICES	323.35	323.35	1,688.00	1,364.65	19.2
22-53000-216 ENGINEERING	24,102.50	51,599.72	40,000.00	-11,599.72	129.0
22-53000-220 UTILITY EXPENSES	136.42	364.06	2,400.00	2,035.94	15.2
22-53000-221 TELECOMMUNICATIONS	.00	.00	100.00	100.00	.0
22-53000-226 BENEFIT ADMINISTRATIVE FEES	.00	42.53	46.00	3.47	92.5
22-53000-230 MATERIALS & SUPPLIES	.00	73.34	2,500.00	2,426.66	2.9
22-53000-232 LIFT STATION MAINTENANCE	.00	.00	2,000.00	2,000.00	.0
22-53000-238 FINANCIAL ADVISING SERVICES	.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	.00	200.00	28,000.00	27,800.00	.7
22-53000-328 LANDSCAPING MATERIALS	.00	96.00	37,000.00	36,904.00	.3
22-53000-329 EXCAVATION AND DISPOSAL	.00	.00	15,000.00	15,000.00	.0
22-53000-340 FUEL MAINTENANCE	.00	.00	2,500.00	2,500.00	.0
22-53000-350 EQUIPMENT REPLACEMENT	.00	1,271.83	.00	1,271.83	.0
22-53000-360 EQUIPMENT RENTAL	.00	20,000.00	20,000.00	.00	100.0
22-53000-510 GENERAL LIABILITY INSURANCE	.00	2,246.13	2,265.00	18.87	99.2
22-53000-513 WORKERS COMPENSATION	.00	622.42	1,632.00	1,009.58	38.1
22-53000-515 COMMERCIAL CRIME POLICY	.00	11.63	12.00	.37	96.9
22-53000-516 PROPERTY INSURANCE	.00	2,708.00	2,708.00	.00	100.0
22-53000-801 CAPITAL PROJECTS	.00	1,138.00	380,000.00	381,138.00	(.3)
TOTAL DEPARTMENT 53000	30,728.01	110,257.44	721,856.00	611,598.56	15.3
DEBT					
22-58100-621 INTEREST - BOND	3,287.50	3,287.50	.00	-3,287.50	.0
TOTAL DEBT	3,287.50	3,287.50	.00	-3,287.50	.0
TRANSFER TO OTHER FUND					
22-59200-900 ADMINISTRATIVE/TRANSFER TO	.00	74,091.00	74,091.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	74,091.00	74,091.00	.00	100.0
TOTAL FUND EXPENDITURES	34,015.51	187,635.94	795,947.00	608,311.06	23.6
NET REVENUE OVER EXPENDITURES	29,915.51-	207,460.08	225,872.00-	-433,332.08	91.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

COMM DEVELOPMENT AUTHORITY

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
23-51000-230 PROFESSIONAL SERVICES	4,246.10	19,633.10	.00	-19,633.10	.0
TOTAL DEPARTMENT 51000	4,246.10	19,633.10	.00	-19,633.10	.0
TOTAL FUND EXPENDITURES	4,246.10	19,633.10	.00	-19,633.10	.0
NET REVENUE OVER EXPENDITURES	4,246.10-	19,633.10-	.00	19,633.10	.0

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
26-41100 PROPERTY TAXES	.00	303,653.00	303,653.00	.00	100.0
TOTAL TAXES	.00	303,653.00	303,653.00	.00	100.0
<u>SOURCE 46</u>					
26-46220 INTERGOVERNMENTAL REVENUE	28,289.04	38,377.05	280,219.00	241,841.95	13.7
TOTAL SOURCE 46	28,289.04	38,377.05	280,219.00	241,841.95	13.7
<u>INTERGOVERNMENT REVENUE</u>					
26-47130 CONTRACT REVENUE	531,392.77	1,125,479.62	2,125,571.00	1,000,091.38	53.0
26-47135 RECORDS MANAGEMENT ADMINIST	.00	8,913.81	.00	-8,913.81	.0
TOTAL INTERGOVERNMENT REVENUE	531,392.77	1,134,393.43	2,125,571.00	991,177.57	53.4
<u>MISCELLANEOUS REVENUE</u>					
26-48100 CONSOLIDATED SERVICE BILLINGS	.00	.00	65,125.00	65,125.00	.0
TOTAL MISCELLANEOUS REVENUE	.00	.00	65,125.00	65,125.00	.0
TOTAL FUND REVENUE	559,681.81	1,476,423.48	2,774,568.00	1,298,144.52	53.2

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

PUBLIC SAFETY COMMUNICATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>PUBLIC SAFETY COMMUNICATIONS</u>					
26-51000-110 WAGES FT	114,708.92	411,989.75	1,534,221.00	1,122,231.25	26.9
26-51000-111 OVERTIME	3,053.18	17,168.34	40,800.00	23,631.66	42.1
26-51000-116 HOLIDAY PAY	1,771.12	11,565.05	29,632.00	18,066.95	39.0
26-51000-117 HEALTH INSURANCE BUYOUT	375.00	1,583.33	3,000.00	1,416.67	52.8
26-51000-119 DENTAL INSURANCE BUYOUT	18.88	75.52	453.00	377.48	16.7
26-51000-150 WISCONSIN RETIREMENT SYSTEM	7,375.60	28,418.32	102,562.00	74,143.68	27.7
26-51000-151 SOCIAL SECURITY	8,177.46	31,165.85	123,020.00	91,854.15	25.3
26-51000-152 LIFE INSURANCE	178.32	947.71	2,564.00	1,616.29	37.0
26-51000-153 HEALTH INSURANCE	25,562.13	128,349.14	385,603.00	257,253.86	33.3
26-51000-154 DENTAL INSURANCE	585.13	2,931.43	7,973.00	5,041.57	36.8
26-51000-180 RECRUITMENT	197.95	1,489.48	1,250.00	-239.48	119.2
26-51000-200 FACILITY MAINTENANCE & SUPPLIE	4,097.04	5,674.85	13,983.00	8,308.15	40.6
26-51000-201 CLEANING & JANITORIAL SERVICES	874.36	3,498.44	11,386.00	7,887.56	30.7
26-51000-210 CONTRACTUAL SERVICES	10,191.12	14,386.32	20,902.00	6,515.68	68.8
26-51000-213 LEGAL COUNSEL-PERSONNEL	.00	.00	1,000.00	1,000.00	.0
26-51000-214 AUDIT SERVICES	323.35	323.35	1,654.00	1,330.65	19.6
26-51000-220 UTILITIES	2,200.59	8,154.21	24,240.00	16,085.79	33.6
26-51000-221 TELECOMMUNICATIONS	13,949.34	19,930.45	113,545.00	93,614.55	17.6
26-51000-225 COMPUTER SUPPORT SERVICES	.00	416.25	3,500.00	3,916.25	(11.9)
26-51000-226 BENEFIT ADMINISTRATIVE FEES	.00	860.04	479.00	-381.04	179.6
26-51000-230 MATERIALS & SUPPLIES	279.84	8,527.77	5,000.00	-3,527.77	170.6
26-51000-236 LICENSING & MAINTENANCE	14,919.25	37,828.28	220,991.00	258,819.28	(17.1)
26-51000-310 OFFICE SUPPLIES	.00	373.13	1,800.00	1,426.87	20.7
26-51000-311 POSTAGE	.00	.00	500.00	500.00	.0
26-51000-321 DUES & SUBSCRIPTIONS	142.00	668.80	2,000.00	1,331.20	33.4
26-51000-322 TRAINING, SAFETY & CERTIFICATI	.00	110.00	8,000.00	7,890.00	1.4
26-51000-330 CLOTHING/EMPLOYEE EXPENSES	.00	217.00	220.00	3.00	98.6
26-51000-350 EQUIPMENT REPLACEMENT	.00	44,882.41	.00	44,882.41	.0
26-51000-390 EMPLOYEE RECOGNITION	.00	.00	500.00	500.00	.0
26-51000-500 CONTINGENCY	.00	5,237.24	3,184.00	-2,053.24	164.5
26-51000-510 GENERAL LIABILITY	.00	4,878.80	4,920.00	41.20	99.2
26-51000-513 WORKERS COMPENSATION	.00	922.02	2,418.00	1,495.98	38.1
26-51000-515 COMMERCIAL CRIME POLICY	.00	98.30	102.00	3.70	96.4
26-51000-516 PROPERTY INSURANCE	.00	3,760.00	3,730.00	-30.00	100.8
TOTAL PUBLIC SAFETY COMMUNIC	208,980.58	630,177.70	2,675,132.00	2,044,954.30	23.6
<u>TRANSFER TO OTHER FUND</u>					
26-59217-900 ADMINISTRATIVE/TRANSFER TO	.00	99,438.00	99,438.00	.00	100.0
TOTAL TRANSFER TO OTHER FUND	.00	99,438.00	99,438.00	.00	100.0
TOTAL FUND EXPENDITURES	208,980.58	729,615.70	2,774,570.00	2,044,954.30	26.3
NET REVENUE OVER EXPENDITURES	350,701.23	746,807.78	2.00	-746,809.78	373403

VILLAGE OF BAYSIDE
REVENUES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

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 & PERMITS</u>						
30-44350	CELL TOWER FEES	2,186.90	8,428.46	24,260.00	15,831.54	34.7
	TOTAL LICENSES & PERMITS	2,186.90	8,428.46	24,260.00	15,831.54	34.7
<u>INTERGOVERNMENT REVENUE</u>						
30-47115	B SERIES ADMIN FEE	.00	.00	11,541.00	11,541.00	.0
	TOTAL INTERGOVERNMENT REVENUE	.00	.00	11,541.00	11,541.00	.0
<u>MISCELLANEOUS REVENUE</u>						
30-48100	INTEREST	.00	.00	500.00	500.00	.0
30-48300	NSFD	.00	3,657.50	167,315.00	163,657.50	2.2
	TOTAL MISCELLANEOUS REVENUE	.00	3,657.50	167,815.00	164,157.50	2.2
<u>OTHER FINANCING SOURCES</u>						
30-49250	TRANSFER FROM STORMWATER FUN	.00	74,091.00	74,091.00	.00	100.0
	TOTAL OTHER FINANCING SOURCES	.00	74,091.00	74,091.00	.00	100.0
	TOTAL FUND REVENUE	2,186.90	878,265.96	1,069,796.00	191,530.04	82.1

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

LONG TERM FINANCIAL FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEBT</u>					
30-58100-215 MADACC	.00	.00	1,784.00	1,784.00	.0
30-58100-226 BENEFIT ADMINISTRATIVE FEES	.00	.00	1,400.00	1,400.00	.0
30-58100-595 PAYMENT TO ESCROW AGENT	1,800.00	1,800.00	.00	-1,800.00	.0
30-58100-610 2021A GENERAL OBLIGATION	.00	.00	125,000.00	125,000.00	.0
30-58100-611 NSFD STATION #5	.00	.00	160,000.00	160,000.00	.0
30-58100-614 UNFUNDED LIABILITY PRINCIPAL	.00	27,372.86	27,373.00	.14	100.0
30-58100-618 PRINCIPAL- 2014 BOND	.00	130,000.00	330,000.00	200,000.00	39.4
30-58100-619 2016 GENERAL OBLIGATION	.00	.00	130,000.00	130,000.00	.0
30-58100-620 2018 GENERAL OBLIGATION	.00	135,000.00	35,000.00	-100,000.00	385.7
30-58100-621 INTEREST ON BOND	20,040.00	59,617.50	165,037.00	105,419.50	36.1
30-58100-623 UNFUNDED LIABILITY INTEREST	.00	3,092.69	3,093.00	.31	100.0
30-58100-624 2021 B GO DEBT	.00	.00	20,000.00	20,000.00	.0
TOTAL DEBT	21,840.00	356,883.05	998,687.00	641,803.95	35.7
TOTAL FUND EXPENDITURES	21,840.00	356,883.05	998,687.00	641,803.95	35.7
NET REVENUE OVER EXPENDITURES	19,653.10	521,382.91	71,109.00	-450,273.91	733.2

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
40-41100 PROPERTY TAXES	.00	67,066.00	67,066.00	.00	100.0
40-41130 FIRE & RESCUE PROPERTY TAXES	.00	40,336.00	40,336.00	.00	100.0
TOTAL TAXES	.00	107,402.00	107,402.00	.00	100.0
TOTAL FUND REVENUE	.00	107,402.00	107,402.00	.00	100.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

POLICE CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
40-91000-801 CAPITAL PROJECTS	.00	29,560.00	40,336.00	10,776.00	73.3
40-91000-802 CAPITAL LEASE	.00	10,502.00	10,502.00	.00	100.0
40-91000-803 CAPITAL EQUIPMENT	.00	.00	56,564.00	56,564.00	.0
TOTAL CAPITAL PROJECTS	.00	40,062.00	107,402.00	67,340.00	37.3
TOTAL FUND EXPENDITURES	.00	40,062.00	107,402.00	67,340.00	37.3
NET REVENUE OVER EXPENDITURES	.00	67,340.00	.00	-67,340.00	.0

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
41-41100 PROPERTY TAXES	.00	125,000.00	125,000.00	.00	100.0
TOTAL TAXES	.00	125,000.00	125,000.00	.00	100.0
<u>PUBLIC CHARGES FOR SERVICES</u>					
41-46320 GARBAGE CONTAINER & FEES	928.00	7,438.23	5,000.00	-2,438.23	148.8
TOTAL PUBLIC CHARGES FOR SERVI	928.00	7,438.23	5,000.00	-2,438.23	148.8
<u>MISCELLANEOUS REVENUE</u>					
41-48200 MISCELLANEOUS REVENUE	2,635.00	2,635.00	.00	-2,635.00	.0
TOTAL MISCELLANEOUS REVENUE	2,635.00	2,635.00	.00	-2,635.00	.0
TOTAL FUND REVENUE	3,563.00	135,073.23	130,000.00	-5,073.23	103.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

DEPARTMENT OF PUBLIC WORKS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
41-91000-801 CAPITAL PROJECTS	11,829.00	6,740.54	550,000.00	543,259.46	1.2
41-91000-803 CAPITAL EQUIPMENT	9,660.47	9,660.47	49,500.00	39,839.53	19.5
TOTAL CAPITAL PROJECTS	<u>21,489.47</u>	<u>16,401.01</u>	<u>599,500.00</u>	<u>583,098.99</u>	<u>2.7</u>
TOTAL FUND EXPENDITURES	<u>21,489.47</u>	<u>16,401.01</u>	<u>599,500.00</u>	<u>583,098.99</u>	<u>2.7</u>
NET REVENUE OVER EXPENDITURES	<u>17,926.47-</u>	<u>118,672.22</u>	<u>469,500.00-</u>	<u>-588,172.22</u>	<u>25.3</u>

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%	
<u>TAXES</u>						
42-41100	PROPERTY TAXES	.00	75,000.00	75,000.00	.00	100.0
	TOTAL TAXES	.00	75,000.00	75,000.00	.00	100.0
<u>INTERGOVERNMENTAL</u>						
42-43700	CDBG/ADA GRANT	2,957.50	2,957.50	.00	-2,957.50	.0
	TOTAL INTERGOVERNMENTAL	2,957.50	2,957.50	.00	-2,957.50	.0
<u>MISCELLANEOUS REVENUE</u>						
42-46740	COMMUNITY EVENT DONATIONS	500.00	517.00	.00	-517.00	.0
	TOTAL MISCELLANEOUS REVENUE	500.00	517.00	.00	-517.00	.0
<u>SOURCE 48</u>						
42-48200	MISCELLANEOUS REVENUE	.00	8,281.41	.00	-8,281.41	.0
42-48260	INSURANCE AWARDS/DIVIDENDS	.00	1,333.00	.00	-1,333.00	.0
	TOTAL SOURCE 48	.00	9,614.41	.00	-9,614.41	.0
	TOTAL FUND REVENUE	3,457.50	88,088.91	75,000.00	-13,088.91	117.5

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

ADMIN SERVICES CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>CAPITAL PROJECTS</u>					
42-91000-519 GASB 45 OBLIGATIONS	.00	.00	94,189.00	94,189.00	.0
42-91000-801 CAPITAL PROJECTS	3,348.29	8,952.04	10,000.00	1,047.96	89.5
42-91000-803 CAPITAL EQUIPMENT	24,337.40	52,552.15	50,000.00	-2,552.15	105.1
TOTAL CAPITAL PROJECTS	<u>27,685.69</u>	<u>61,504.19</u>	<u>154,189.00</u>	<u>92,684.81</u>	<u>39.9</u>
TOTAL FUND EXPENDITURES	<u>27,685.69</u>	<u>61,504.19</u>	<u>154,189.00</u>	<u>92,684.81</u>	<u>39.9</u>
NET REVENUE OVER EXPENDITURES	<u>24,228.19-</u>	<u>26,584.72</u>	<u>79,189.00-</u>	<u>-105,773.72</u>	<u>33.6</u>

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

ARPA FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
43-43700 ARPA GRANT FUNDS	.00	.00	226,817.00	226,817.00	.0
TOTAL SOURCE 43	.00	.00	226,817.00	226,817.00	.0
 TOTAL FUND REVENUE	 .00	 .00	 226,817.00	 226,817.00	 .0
NET REVENUE OVER EXPENDITURES	.00	.00	226,817.00	226,817.00	.0

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>TAXES</u>					
46-41100 PROPERTY TAXES	.00	22,395.00	22,395.00	.00	100.0
TOTAL TAXES	.00	22,395.00	22,395.00	.00	100.0
<u>INTERGOVERNMENTAL REVENUE</u>					
46-47110 CONTRACT REVENUE	.00	156,765.15	156,765.00	-.15	100.0
TOTAL INTERGOVERNMENTAL REVE	.00	156,765.15	156,765.00	-.15	100.0
TOTAL FUND REVENUE	.00	179,160.15	179,160.00	-.15	100.0

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

PUBLIC SAFETY COMM CAPITAL

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 91000</u>					
46-91000-801 CAPITAL PROJECTS	.00	.00	174,000.00	174,000.00	.0
46-91000-803 CAPITAL EQUIPMENT	.00	.00	101,000.00	101,000.00	.0
TOTAL DEPARTMENT 91000	.00	.00	275,000.00	275,000.00	.0
TOTAL FUND EXPENDITURES	.00	.00	275,000.00	275,000.00	.0
NET REVENUE OVER EXPENDITURES	.00	179,160.15	95,840.00-	-275,000.15	186.9

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>LIBRARY FUND</u>					
50-47400 JOINT LIBRARY RECEIVABLES	343,361.25	541,600.00	953,032.00	411,432.00	56.8
50-47410 LIBRARY COPY FEES	455.68	1,840.02	5,000.00	3,159.98	36.8
50-47420 LIBRARY FINES	2,773.95	6,368.14	15,000.00	8,631.86	42.5
50-47430 NET LENDER REVENUE	.00	263.00	175.00	-88.00	150.3
50-47450 LOST BOOK REVENUE	944.00	1,827.01	5,000.00	3,172.99	36.5
TOTAL LIBRARY FUND	347,534.88	551,898.17	978,207.00	426,308.83	56.4
<u>OTHER INCOME</u>					
50-48200 SUNDRY OTHER INCOME	.00	508.99-	500.00	1,008.99	(101.8)
TOTAL OTHER INCOME	.00	508.99-	500.00	1,008.99	(101.8)
TOTAL FUND REVENUE	347,534.88	551,389.18	978,707.00	427,317.82	56.3

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

LIBRARY FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>GENERAL LIBRARY</u>					
50-61000-110 LIBRARY DIRECTOR SALARY	7,500.00	32,592.25	351,994.58	319,402.33	9.3
50-61000-112 SALARIES PT	30,781.27	102,456.75	253,271.42	150,814.67	40.5
50-61000-117 HEALTH INSURANCE BUYOUT	.00	.00	2,000.00	2,000.00	.0
50-61000-119 DENTAL INSURANCE BUYOUT	.00	.00	272.00	272.00	.0
50-61000-120 SALARIES-OTHER LIBRARY STAFF	3,199.20	25,265.25	.00	-25,265.25	.0
50-61000-150 WISCONSIN RETIREMENT	1,181.24	5,258.30	24,801.00	19,542.70	21.2
50-61000-151 SOCIAL SECURITY	2,524.93	9,961.06	47,211.00	37,249.94	21.1
50-61000-152 LIFE INSURANCE	3.12	55.34	100.00	44.66	55.3
50-61000-153 HEALTH INSURANCE	3,084.59	19,586.48	69,568.00	49,981.52	28.2
50-61000-154 DENTAL INSURANCE	45.30	317.10	840.00	522.90	37.8
50-61000-155 UNFUNDED LIABILITY-WRS	.00	.00	14,058.79	14,058.79	.0
50-61000-200 FACILITY MAINTENANCE & SUPPLIE	1,140.00	2,064.18	2,900.00	835.82	71.2
50-61000-201 CLEANING & JANITORIAL SERVICES	.00	3,600.00	28,800.00	25,200.00	12.5
50-61000-202 HVAC MAINTENANCE	.00	485.00	8,000.00	7,515.00	6.1
50-61000-210 CONTRACTUAL SERVICES	53,982.11-	6,949.84	35,060.00	28,110.16	19.8
50-61000-211 LEGAL COUNCIL	.00	.00	2,500.00	2,500.00	.0
50-61000-220 UTILITIES	3,078.42	12,587.41	34,800.00	22,212.59	36.2
50-61000-221 TELECOMMUNICATIONS	494.85	1,610.09	5,580.00	3,969.91	28.9
50-61000-227 SYSTEM EXPENSE	.00	35,403.80	44,450.00	9,046.20	79.7
50-61000-229 BANKING FEES	.00	110.73	100.00	-10.73	110.7
50-61000-230 MAINTENANCE	220.07	4,401.48	7,900.00	3,498.52	55.7
50-61000-240 MISC COLLECTION MATERIALS	41.00	108.90	4,500.00	4,391.10	2.4
50-61000-241 PERIODICALS	230.50	555.79	7,510.00	6,954.21	7.4
50-61000-242 ADULT BOOKS	2,401.29	5,670.87	26,500.00	20,829.13	21.4
50-61000-243 JUVENILE BOOKS	.00	5,519.92	18,000.00	12,480.08	30.7
50-61000-244 DVD ADULT	500.23	1,141.19	6,500.00	5,358.81	17.6
50-61000-245 DVD JUVENILE	96.51	356.42	3,500.00	3,143.58	10.2
50-61000-246 LOST BOOKS REPLACEMENTS	667.71	1,551.20	5,000.00	3,448.80	31.0
50-61000-247 ADULT PROGRAMMING	.00	1,371.41	3,000.00	1,628.59	45.7
50-61000-248 JUVENILE PROGRAMMING	217.40	217.40	6,000.00	5,782.60	3.6
50-61000-310 SUPPLIES	586.77	1,942.83	10,900.00	8,957.17	17.8
50-61000-311 POSTAGE	.00	.00	300.00	300.00	.0
50-61000-321 DUES-EDUCATIONAL	.00	132.02	1,035.00	902.98	12.8
50-61000-322 STAFF TRAINING	4.98	1,630.16	4,710.00	3,079.84	34.6
50-61000-323 PROMO & ADVERTISING	34.00	772.99	1,372.00	599.01	56.3
50-61000-350 EQUIPMENT REPLACEMENT	.00	.00	2,000.00	2,000.00	.0
50-61000-501 SALES TAX EXPENSE	.00	.00	500.00	500.00	.0
50-61000-510 INSURANCE AND BONDING	.00	95.86	6,543.15	6,447.29	1.5
50-61000-513 WORKERS COMP INSURANCE	.00	.00	1,728.00	1,728.00	.0
50-61000-535 LEASE/CONDO FEES	.00	6,066.00	32,802.00	26,736.00	18.5
50-61000-811 REFERENCE-SERIALS	.00	1,669.36	.00	-1,669.36	.0
50-61000-812 ADULT BOOKS	.00	117.06	.00	-117.06	.0
50-61000-813 JUVENILE BOOKS	2,076.93	2,879.86	.00	-2,879.86	.0
50-61000-830 ADULT PROGRAMS	.00	451.30	.00	-451.30	.0
50-61000-835 LOST BOOKS	.00	43.05	.00	-43.05	.0
TOTAL GENERAL LIBRARY	6,128.20	294,998.65	1,076,606.94	781,608.29	27.4

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

LIBRARY FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 61060</u>						
50-61060-900	TRANSFER OUT	196,000.00	196,000.00	.00	-196,000.00	.0
	TOTAL DEPARTMENT 61060	196,000.00	196,000.00	.00	-196,000.00	.0
	TOTAL FUND EXPENDITURES	202,128.20	490,998.65	1,076,606.94	585,608.29	45.6
	NET REVENUE OVER EXPENDITURES	145,406.68	60,390.53	97,899.94-	-158,290.47	61.7

VILLAGE OF BAYSIDE
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 4 MONTHS ENDING APRIL 30, 2022

LIBRARY CAPITAL FUND

	<u>PERIOD ACTUAL</u>	<u>YTD ACTUAL</u>	<u>BUDGET</u>	<u>UNEXPENDED</u>	<u>%</u>
60-47500 DONATIONS	196,600.00	196,950.00	4,000,000.00	3,803,050.00	4.9
TOTAL SOURCE 47	196,600.00	196,950.00	4,000,000.00	3,803,050.00	4.9
TOTAL FUND REVENUE	196,600.00	196,950.00	4,000,000.00	3,803,050.00	4.9

VILLAGE OF BAYSIDE
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 4 MONTHS ENDING APRIL 30, 2022

LIBRARY CAPITAL FUND

		PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	%
<u>DEPARTMENT 91000</u>						
60-91000-801	CAPITAL PROJECTS	81,930.04	137,585.99	4,000,000.00	3,862,414.01	3.4
	TOTAL DEPARTMENT 91000	81,930.04	137,585.99	4,000,000.00	3,862,414.01	3.4
	TOTAL FUND EXPENDITURES	81,930.04	137,585.99	4,000,000.00	3,862,414.01	3.4
	NET REVENUE OVER EXPENDITURES	114,669.96	59,364.01	.00	-59,364.01	.0

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Revenues						
TAXES						
10-00000-41100	PROPERTY TAXES	3,239,467.00	2,540,344.87	0.00	699,122.13	78.42
10-00000-41300	INTEREST ON DELINQUENT TAXES	12,000.00	8,978.46	8,978.46	3,021.54	74.82
10-00000-41500	PAYMENT IN LIEU OF TAXES	47,036.00	14,525.67	0.00	32,510.33	30.88
	TAXES	3,298,503.00	2,563,849.00	8,978.46	734,654.00	77.73
INTERGOVERNMENTAL						
10-00000-43210	COMMUNITY DEVELOPMENT BLOCK GR	5,598.00	1,651.94	0.00	3,946.06	29.51
10-00000-43225	PUBLIC SAFETY COMMUNICATION AD	99,409.00	99,438.00	0.00	(29.00)	100.03
10-00000-43235	NORTH SHORE LIBRARY REVENUE	19,521.00	19,521.00	0.00	0.00	100.00
10-00000-43410	STATE SHARED REVENUES	60,297.00	0.00	0.00	60,297.00	0.00
10-00000-43415	VIDEO SERVICE PROVIDER AID	14,470.00	0.00	0.00	14,470.00	0.00
10-00000-43510	RECYCLING GRANT	25,770.00	0.00	0.00	25,770.00	0.00
10-00000-43530	EXEMPT COMPUTER AID	15,160.00	0.00	0.00	15,160.00	0.00
10-00000-43535	PERSONAL PROPERTY AID	1,738.00	(1,737.78)	(1,737.78)	3,475.78	(99.99)
10-00000-43540	STATE TRANSPORTATION AIDS	415,180.00	207,015.10	0.00	208,164.90	49.86
10-00000-43545	ST 32 HIGHWAY AIDS	17,013.00	8,506.52	0.00	8,506.48	50.00
10-00000-43555	INTERGOVERNMENTAL GRANT	0.00	443.62	0.00	(443.62)	100.00
10-00000-43600	EXPENDITURE RESTRAINT	82,745.00	0.00	0.00	82,745.00	0.00
	INTERGOVERNMENTAL	756,901.00	334,838.40	(1,737.78)	422,062.60	44.24
LICENSES & PERMITS						
10-00000-44100	OPERATORS LICENSE	1,000.00	440.00	0.00	560.00	44.00
10-00000-44120	LIQUOR LICENSE	2,400.00	2,770.00	0.00	(370.00)	115.42
10-00000-44140	CIGARETTE LICENSE	200.00	200.00	0.00	0.00	100.00
10-00000-44220	ANIMAL LICENSES	1,227.00	948.36	42.00	278.64	77.29
10-00000-44300	CABLE FRANCHISE FEES	65,000.00	16,768.03	0.00	48,231.97	25.80
10-00000-44415	ARC APPLICATION FEES	2,000.00	2,272.00	622.00	(272.00)	113.60
10-00000-44420	OCCUPANCY PERMITS	300.00	800.00	0.00	(500.00)	266.67
10-00000-44425	ADMINISTRATIVE FEE	0.00	(16.00)	0.00	16.00	100.00
10-00000-44450	HVAC PERMITS	0.00	(34.00)	0.00	34.00	100.00
10-00000-44460	BUILDING PERMITS	65,000.00	61,318.06	17,148.70	3,681.94	94.34
10-00000-44480	VACANT PROPERTY FEE	0.00	500.00	0.00	(500.00)	100.00
10-00000-44495	EXCAVATION/RIGHT OF WAY/PRIVLE	10,000.00	7,850.00	800.00	2,150.00	78.50
10-00000-44525	FILL PERMIT	0.00	570.00	570.00	(570.00)	100.00
10-00000-44530	RUMMAGE SALE PERMITS	240.00	0.00	0.00	240.00	0.00
10-00000-44535	DUMPSTER PERMITS	3,000.00	2,320.00	660.00	680.00	77.33
10-00000-44540	SIGN PERMITS	200.00	150.00	0.00	50.00	75.00
10-00000-44550	CONDITIONAL USE APPLICATION	600.00	300.00	0.00	300.00	50.00
10-00000-44555	BOARD OF ZONING APPEALS FEES	500.00	2,000.00	500.00	(1,500.00)	400.00
10-00000-44560	TREE PROGRAM	5,000.00	3,600.00	1,800.00	1,400.00	72.00
10-00000-44570	SPECIAL EVENT PERMITS	50.00	0.00	0.00	50.00	0.00
	LICENSES & PERMITS	156,717.00	102,756.45	22,142.70	53,960.55	65.57
FINES & FORFEITURES						
10-00000-45100	FINES & FORFEITURES-NSMC	35,000.00	12,538.96	78.00	22,461.04	35.83
10-00000-45105	FINES & FORFEITURES-BAYSIDE SD	0.00	3,724.57	25.00	(3,724.57)	100.00
10-00000-45110	PARKING CITATIONS	0.00	(117.20)	0.00	117.20	100.00
10-00000-45120	COURT SERVICE FEE	0.00	24.72	24.72	(24.72)	100.00
10-00000-45125	NOTARY/FINGER	100.00	104.50	28.00	(4.50)	104.50

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Revenues						
FINES & FORFEITURES						
	FINES & FORFEITURES	35,100.00	16,275.55	155.72	18,824.45	46.37
PUBLIC CHARGES FOR SERVIC						
10-00000-46110	PROPERTY STATUS REVENUE	4,000.00	2,550.00	400.00	1,450.00	63.75
10-00000-46120	PUBLICATION FEES	200.00	50.00	0.00	150.00	25.00
10-00000-46125	MISC SERVICE FEE-NOTARY/FINGER	0.00	0.50	0.00	(0.50)	100.00
10-00000-46130	DATA SALES	550.00	106.50	0.00	443.50	19.36
10-00000-46310	SPECIAL PICKUPS	8,000.00	3,021.00	978.00	4,979.00	37.76
10-00000-46315	MULCH DELIVERIES	6,000.00	2,770.00	1,615.00	3,230.00	46.17
10-00000-46330	WELL PERMIT/ABANDONMENT FEES	300.00	450.00	75.00	(150.00)	150.00
10-00000-46400	EQUIPMENT RENTAL- SEWER FUND	20,000.00	20,000.00	0.00	0.00	100.00
10-00000-46415	EQUIPMENT RENTAL- STORMWATER F	20,000.00	20,000.00	0.00	0.00	100.00
10-00000-46710	PARK FACILITY RENTAL & PROGRAM	800.00	489.00	24.00	311.00	61.13
10-00000-46715	PUBLIC WORKS SERVICE REVENUE	300.00	2,675.00	0.00	(2,375.00)	891.67
	PUBLIC CHARGES FOR SERVIC	60,150.00	52,112.00	3,092.00	8,038.00	86.64
MISC REVENUE						
10-00000-48100	INTEREST	65,000.00	24,948.88	6,910.46	40,051.12	38.38
10-00000-48120	REALIZED/UNREALIZED GAIN/LOSS	0.00	(113,895.97)	19,305.47	113,895.97	100.00
10-00000-48200	MISCELLANEOUS REVENUE	500.00	2,471.20	1,950.00	(1,971.20)	494.24
10-00000-48210	COPIES	0.00	1,522.32	94.56	(1,522.32)	100.00
10-00000-48220	FALSE ALARM FEES	2,500.00	1,010.00	80.00	1,490.00	40.40
10-00000-48230	RECYCLING PROCEEDS	4,000.00	11,869.08	745.31	(7,869.08)	296.73
10-00000-48240	CREDIT CARD REVENUE	7,000.00	1,494.80	0.00	5,505.20	21.35
10-00000-48310	EQUIPMENT SALE PROCEEDS	16,000.00	485.20	0.00	15,514.80	3.03
10-00000-48500	DONATIONS	8,000.00	3,500.00	(687.96)	4,500.00	43.75
	MISC REVENUE	103,000.00	(66,594.49)	28,397.84	169,594.49	64.65
	Revenues	4,410,371.00	3,003,236.91	61,028.94	1,407,134.09	68.09
Account Category: Expenditures						
GENERAL GOVERNMENT						
10-51000-51100	WAGES FT	245,449.00	103,801.84	20,076.16	141,647.16	42.29
10-51000-51170	HEALTH INSURANCE BUYOUT	1,950.00	833.40	166.68	1,116.60	42.74
10-51000-51190	DENTAL INSURANCE BUYOUT	204.00	56.60	11.32	147.40	27.75
10-51000-51200	TRUSTEE WAGES	8,400.00	3,500.00	700.00	4,900.00	41.67
10-51000-51250	ELECTION WAGES	6,000.00	1,962.00	0.00	4,038.00	32.70
10-51000-51300	ELECTIDNS SUPPLIES	4,485.00	1,672.97	0.00	2,812.03	37.30
10-51000-51500	WISCONSIN RETIREMENT SYSTEM	14,669.00	6,451.23	1,304.93	8,217.77	43.98
10-51000-51510	SOCIAL SECURITY	18,942.00	8,886.07	1,559.70	10,055.93	46.91
10-51000-51520	LIFE INSURANCE	900.00	206.73	26.59	693.27	22.97
10-51000-51530	HEALTH INSURANCE	25,492.00	13,688.21	1,356.90	11,803.79	53.70
10-51000-51540	DENTAL INSURANCE	815.00	262.68	36.23	552.32	32.23
10-51000-51800	RECRUITMENT	0.00	501.73	49.95	(501.73)	100.00
10-51000-52080	LEGAL SERVICES-MISC	2,000.00	(3,389.22)	(4,002.72)	5,389.22	(169.46)
10-51000-52100	CONTRACTUAL SERVICES	25,799.00	2,012.29	41.13	23,786.71	7.80
10-51000-52110	LEGAL COUNSEL - CONTRACTED	61,545.00	15,679.47	0.00	45,865.53	25.48
10-51000-52140	AUDIT SERVICES	19,125.00	3,664.18	0.00	15,460.82	19.16
10-51000-52170	PUBLIC HEALTH SERVICES	29,842.00	7,639.75	0.00	22,202.25	25.60
10-51000-52190	ASSESSOR SERVICES	24,900.00	21,165.00	16,185.00	3,735.00	85.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
GENERAL GOVERNMENT						
10-51000-52210	TELECOMMUNICATIONS	3,058.00	854.78	50.00	2,203.22	27.95
10-51000-52250	COMPUTER SUPPORT	1,000.00	0.00	0.00	1,000.00	0.00
10-51000-52260	BENEFIT ADMINISTRATIVE FEES	1,010.00	2,549.46	0.00	(1,539.46)	252.42
10-51000-52290	BANKING FEES	1,400.00	423.27	0.00	976.73	30.23
10-51000-52300	MATERIALS & SUPPLIES	2,500.00	755.46	48.10	1,744.54	30.22
10-51000-52380	FINANCIAL ADVISING SERVICES	2,000.00	1,200.00	0.00	800.00	60.00
10-51000-53000	ADMINISTRATIVE	800.00	135.92	78.23	664.08	16.99
10-51000-53100	OFFICE SUPPLIES	4,000.00	594.18	0.00	3,405.82	14.85
10-51000-53110	POSTAGE	5,000.00	0.00	0.00	5,000.00	0.00
10-51000-53210	DUES & SUBSCRIPTIONS	6,430.00	1,551.20	0.00	4,878.80	24.12
10-51000-53220	TRAINING, SAFETY & CERTS	8,255.00	280.48	1,120.29	7,974.52	3.40
10-51000-53230	WELLNESS	500.00	0.00	0.00	500.00	0.00
10-51000-53240	PUBLICATIONS/PRINTING	410.00	17.77	0.00	392.23	4.33
10-51000-53900	PUBLIC RELATIONS	100.00	0.00	0.00	100.00	0.00
10-51000-55000	CONTINGENCY	66,616.00	0.00	0.00	66,616.00	0.00
10-51000-55100	GENERAL LIABILITY	33,210.00	40,349.16	0.00	(7,139.16)	121.50
10-51000-55110	AUTO LIABILITY	4,857.00	4,802.00	0.00	55.00	98.87
10-51000-55120	BOILER INSURANCE	781.00	726.00	0.00	55.00	92.96
10-51000-55130	WORKERS COMPENSATION	50,734.00	19,348.92	0.00	31,385.08	38.14
10-51000-55150	COMMERCIAL CRIME POLICY	181.00	175.45	0.00	5.55	96.93
10-51000-55160	PROPERTY INSURANCE	7,099.00	7,256.00	0.00	(157.00)	102.21
10-51000-55170	PUBLIC OFFICIAL BONDS	7,547.00	7,547.02	0.00	(0.02)	100.00
10-51000-55910	MUNICIPAL CODE	4,000.00	2,001.99	0.00	1,998.01	50.05
GENERAL GOVERNMENT		702,005.00	279,163.99	38,808.49	422,841.01	39.77
MUNICIPAL COURT						
10-51200-52110	LEGAL COUNSEL-CONTRACTED	0.00	4,103.02	0.00	(4,103.02)	100.00
MUNICIPAL COURT		0.00	4,103.02	0.00	(4,103.02)	100.00
POLICE						
10-52100-51100	WAGES FT	1,149,281.00	380,050.53	87,357.77	769,230.47	33.07
10-52100-51110	OVERTIME	27,000.00	23,837.42	7,509.72	3,162.58	88.29
10-52100-51160	HOLIDAY PAY	38,404.00	0.00	0.00	38,404.00	0.00
10-52100-51170	HEALTH INSURANCE BUYOUT	12,600.00	0.00	0.00	12,600.00	0.00
10-52100-51180	SHIFT DIFFERENTIAL PAY	4,500.00	1,225.00	75.00	3,275.00	27.22
10-52100-51190	DENTAL INSURANCE BUYOUT	227.00	37.76	0.00	189.24	16.63
10-52100-51500	WISCONSIN RETIREMENT SYSTEM	145,105.00	41,515.78	8,829.09	103,589.22	28.61
10-52100-51510	SOCIAL SECURITY	94,771.00	30,511.98	7,147.44	64,259.02	32.20
10-52100-51520	LIFE INSURANCE	964.00	384.12	58.71	579.88	39.85
10-52100-51530	HEALTH INSURANCE	182,845.00	42,252.99	6,731.27	140,592.01	23.11
10-52100-51540	DENTAL INSURANCE	3,430.00	667.10	119.35	2,762.90	19.45
10-52100-52090	HOUSE OF CORRECTION FEES	300.00	0.00	0.00	300.00	0.00
10-52100-52100	CONTRACTUAL SERVICES	33,207.00	14,589.93	366.11	18,617.07	43.94
10-52100-52110	LEGAL COUNSEL-CONTRACTED	24,618.00	2,051.51	2,051.51	22,566.49	8.33
10-52100-52130	LEGAL COUNSEL-PERSONNEL	1,000.00	90.00	0.00	910.00	9.00
10-52100-52150	MADACC	1,550.00	1,009.43	0.00	540.57	65.12
10-52100-52210	TELECOMMUNICATIONS	5,196.00	2,992.67	890.52	2,203.33	57.60
10-52100-52250	COMPUTER SUPPORT SERVICES	5,000.00	189.98	0.00	4,810.02	3.80
10-52100-52260	BENEFIT ADMINISTRATIVE FEES	0.00	20.50	0.00	(20.50)	100.00

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
POLICE						
10-52100-52300	MATERIALS & SUPPLIES	7,000.00	1,480.74	181.40	5,519.26	21.15
10-52100-52310	FLEET MAINTENANCE	7,000.00	2,072.63	1,067.12	4,927.37	29.61
10-52100-53100	OFFICE SUPPLIES	1,000.00	5.00	0.00	995.00	0.50
10-52100-53110	POSTAGE	800.00	42.29	8.50	757.71	5.29
10-52100-53210	DUES & SUBSCRIPTIONS	990.00	715.00	0.00	275.00	72.22
10-52100-53220	TRAINING, SAFETY & CERTIFICATI	4,500.00	2,887.36	1,488.80	1,612.64	64.16
10-52100-53230	AMMUNITION	3,600.00	0.00	0.00	3,600.00	0.00
10-52100-53300	UNIFORM SUPPLIES	7,150.00	5,428.66	1,364.49	1,721.34	75.93
10-52100-53400	FUEL MAINTENANCE	16,500.00	9,560.06	2,486.57	6,939.94	57.94
10-52100-55190	GASB 45 OBLIGATIONS	30,664.00	30,904.27	6,706.14	(240.27)	100.78
POLICE		1,809,202.00	594,522.71	134,439.51	1,214,679.29	32.86
NORTH SHORE FIRE DEPT						
10-52200-52240	NORTH SHORE FIRE DEPARTMENT	874,313.00	442,544.00	0.00	431,769.00	50.62
NORTH SHORE FIRE DEPT		874,313.00	442,544.00	0.00	431,769.00	50.62
BUILDING INSPECTION						
10-52400-51100	WAGES FT	20,000.00	20,000.00	0.00	0.00	100.00
10-52400-52500	BUILDING INSPECTIONS	35,750.00	18,339.98	2,937.09	17,410.02	51.30
BUILDING INSPECTION		55,750.00	38,339.98	2,937.09	17,410.02	68.77
DEPT OF PUBLIC WORKS						
10-53000-51100	WAGES FT	285,285.00	127,390.21	25,168.77	157,894.79	44.65
10-53000-51110	OVERTIME	4,050.00	1,450.72	0.00	2,599.28	35.82
10-53000-51120	WAGES PT	0.00	349.07	0.00	(349.07)	100.00
10-53000-51500	WISCONSIN RETIREMENT SYSTEM	18,658.00	7,219.41	1,566.63	11,438.59	38.69
10-53000-51510	SOCIAL SECURITY	22,801.00	8,379.82	1,787.45	14,421.18	36.75
10-53000-51520	LIFE INSURANCE	477.00	446.24	76.59	30.76	93.55
10-53000-51530	HEALTH INSURANCE	85,551.00	44,589.63	7,727.52	40,961.37	52.12
10-53000-51540	DENTAL INSURANCE	1,835.00	992.41	171.99	842.59	54.08
10-53000-52000	FACILITY MAINTENANCE & SUPPLIE	22,723.00	14,036.61	125.00	8,686.39	61.77
10-53000-52010	CLEANING & JANITORIAL SERVICES	11,541.00	5,467.79	3,033.83	6,073.21	47.38
10-53000-52020	HVAC MAINTENANCE	4,200.00	0.00	0.00	4,200.00	0.00
10-53000-52100	CONTRACTUAL SERVICES	39,505.00	10,509.84	4,771.82	28,995.16	26.60
10-53000-52160	ENGINEERING	20,000.00	(1,700.00)	0.00	21,700.00	(8.50)
10-53000-52200	UTILITIES	45,000.00	15,756.34	3,359.08	29,243.66	35.01
10-53000-52210	TELECOMMUNICATIONS	2,300.00	643.49	156.93	1,656.51	27.98
10-53000-52260	BENEFIT ADMINISTRATIVE FEES	0.00	8.52	0.00	(8.52)	100.00
10-53000-52300	MATERIALS & SUPPLIES	4,500.00	6,024.91	3,491.55	(1,524.91)	133.89
10-53000-52310	FLEET MAINTENANCE	32,500.00	12,285.74	892.03	20,214.26	37.80
10-53000-52330	TOOLS	1,500.00	982.58	179.78	517.42	65.51
10-53000-53100	OFFICE SUPPLIES	150.00	5.00	0.00	145.00	3.33
10-53000-53210	DUES & SUBSCRIPTIONS	500.00	185.00	10.00	315.00	37.00
10-53000-53220	TRAINING, SAFETY & CERTIFICATI	1,950.00	977.86	0.00	972.14	50.15
10-53000-53300	UNIFORM SUPPLIES	1,800.00	(1,604.21)	0.00	3,404.21	(89.12)
10-53000-53340	WINTER OPERATIONS	40,000.00	21,272.53	0.00	18,727.47	53.18
10-53000-53400	FUEL MAINTENANCE	20,000.00	9,614.92	2,936.71	10,385.08	48.07
10-53000-53600	EQUIPMENT RENTAL	9,000.00	5,935.00	0.00	3,065.00	65.94
10-53000-53700	TIPPING FEES	71,000.00	15,507.15	5,697.11	55,492.85	21.84

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GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 10 GENERAL FUND						
Account Category: Expenditures						
DEPT OF PUBLIC WORKS						
10-53000-53770	YARD WASTE TUB GRINDING	8,500.00	0.00	0.00	8,500.00	0.00
10-53000-53900	PUBLIC RELATIONS	100.00	0.00	0.00	100.00	0.00
10-53000-54000	STREET MAINTENANCE	7,700.00	0.00	0.00	7,700.00	0.00
10-53000-54500	SIGNAGE	2,800.00	0.00	0.00	2,800.00	0.00
10-53000-54600	FORESTRY & LANDSCAPING	7,000.00	0.00	0.00	7,000.00	0.00
10-53000-54650	TREE DISEASE MITIGATION	15,000.00	0.00	0.00	15,000.00	0.00
	DEPT OF PUBLIC WORKS	787,926.00	306,726.58	61,152.79	481,199.42	38.93
NORTH SHORE LIBRARY						
10-55100-52270	NORTH SHORE LIBRARY	160,077.00	160,077.00	0.00	0.00	100.00
	NORTH SHORE LIBRARY	160,077.00	160,077.00	0.00	0.00	100.00
PARKS						
10-55200-51100	WAGES FT	5,200.00	2,720.00	400.00	2,480.00	52.31
10-55200-51510	SOCIAL SECURITY	398.00	208.08	30.60	189.92	52.28
10-55200-52300	MATERIALS & SUPPLIES	500.00	0.75	0.00	499.25	0.15
10-55200-52350	COMMUNITY EVENTS	15,000.00	96.48	0.00	14,903.52	0.64
	PARKS	21,098.00	3,025.31	430.60	18,072.69	14.34
	Expenditures	4,410,371.00	1,828,502.59	237,768.48	2,581,868.41	41.46
Fund 10 - GENERAL FUND:						
	TOTAL REVENUES	4,410,371.00	3,003,236.91	61,028.94	1,407,134.09	
	TOTAL EXPENDITURES	4,410,371.00	1,828,502.59	237,768.48	2,581,868.41	
	NET OF REVENUES & EXPENDITURES:	0.00	1,174,734.32	(176,739.54)	(1,174,734.32)	
	BEG. FUND BALANCE	1,614,328.23	1,614,328.23			
	END FUND BALANCE	1,614,328.23	2,789,062.55			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

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GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 20 SANITARY SEWER FUND						
Account Category: Revenues						
PUBLIC CHARGES FOR SERVIC						
20-00000-46410	RESIDENTIAL SEWER	808,000.00	784,770.00	0.00	23,230.00	97.13
20-00000-46420	COMMERCIAL SEWER	70,000.00	23,241.05	22,319.86	46,758.95	33.20
20-00000-46425	POLICE LEASE REVENUE	10,502.00	10,502.00	0.00	0.00	100.00
	PUBLIC CHARGES FOR SERVIC	888,502.00	818,513.05	22,319.86	69,988.95	92.12
MISC REVENUE						
20-00000-48100	INTEREST	0.00	47.33	14.98	(47.33)	100.00
20-00000-48200	MISCELLANEOUS REVENUE	0.00	3,500.00	0.00	(3,500.00)	100.00
	MISC REVENUE	0.00	3,547.33	14.98	(3,547.33)	100.00
	Revenues	888,502.00	822,060.38	22,334.84	66,441.62	92.52
Account Category: Expenditures						
GENERAL SEWER						
20-51000-51100	WAGES FT	143,369.00	44,392.19	3,785.97	98,976.81	30.96
20-51000-51110	OVERTIME	1,000.00	1,071.10	1,071.10	(71.10)	107.11
20-51000-51170	HEALTH INSURANCE BUYOUT	500.00	208.30	41.66	291.70	41.66
20-51000-51190	DENTAL INSURANCE BUYOUT	54.00	18.90	3.78	35.10	35.00
20-51000-51500	WISCONSIN RETIREMENT SYSTEM	7,355.00	1,582.53	315.70	5,772.47	21.52
20-51000-51510	SOCIAL SECURITY	8,699.00	1,831.32	363.02	6,867.68	21.05
20-51000-51520	LIFE INSURANCE	307.00	70.23	10.83	236.77	22.88
20-51000-51530	HEALTH INSURANCE	23,236.00	4,058.98	721.36	19,177.02	17.47
20-51000-51540	DENTAL INSURANCE	498.00	94.91	16.82	403.09	19.06
20-51000-52100	CONTRACTUAL SERVICES	275,595.00	142,381.49	25.71	133,213.51	51.66
20-51000-52140	AUDIT SERVICES	3,525.00	689.12	0.00	2,835.88	19.55
20-51000-52160	ENGINEERING	50,000.00	23,246.00	0.00	26,754.00	46.49
20-51000-52200	UTILITIES	7,000.00	2,406.77	614.49	4,593.23	34.38
20-51000-52210	TELECOMMUNICATIONS	240.00	65.43	27.78	174.57	27.26
20-51000-52260	BENEFIT ADMINISTRATIVE FEES	46.00	42.53	0.00	3.47	92.46
20-51000-52290	BANKING FEES	1,400.00	0.00	0.00	1,400.00	0.00
20-51000-52300	MATERIALS & SUPPLIES	2,000.00	1.95	0.00	1,998.05	0.10
20-51000-52310	FLEET MAINTENANCE	1,500.00	970.56	970.56	529.44	64.70
20-51000-52320	LIFT STATION MAINTENANCE	10,550.00	20,221.12	844.88	(9,671.12)	191.67
20-51000-52340	DIGGERS HOTLINE	2,200.00	1,241.60	0.00	958.40	56.44
20-51000-52380	FINANCIAL ADVISING SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
20-51000-53110	POSTAGE	400.00	0.00	0.00	400.00	0.00
20-51000-53220	TRAINING, SAFETY & CERTIFICATI	2,400.00	0.00	0.00	2,400.00	0.00
20-51000-53400	FUEL MAINTENANCE	3,200.00	0.00	0.00	3,200.00	0.00
20-51000-53500	EQUIPMENT REPLACEMENT	1,000.00	0.00	0.00	1,000.00	0.00
20-51000-53600	EQUIPMENT RENTAL-GENERAL FUND	20,000.00	20,000.00	0.00	0.00	100.00
20-51000-55100	GENERAL LIABILITY INSURANCE	1,837.00	1,821.37	0.00	15.63	99.15
20-51000-55130	WORKERS COMPENSATION	1,664.00	634.78	0.00	1,029.22	38.15
20-51000-55150	COMMERCIAL CRIME POLICY	12.00	11.62	0.00	0.38	96.83
20-51000-55160	PROPERTY INSURANCE	2,789.00	2,789.00	0.00	0.00	100.00
20-51000-58010	CAPITAL PROJECTS	342,500.00	(24,952.85)	0.00	367,452.85	(7.29)
20-51000-58030	CAPITAL EQUIPMENT	0.00	8,640.50	0.00	(8,640.50)	100.00
	GENERAL SEWER	916,876.00	253,539.45	8,813.66	663,336.55	27.65
DEPRECIATION						

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 20 SANITARY SEWER FUND						
Account Category: Expenditures						
DEPRECIATION						
20-53000-57000	DEPRECIATION	3,138.00	0.00	0.00	3,138.00	0.00
	DEPRECIATION	<u>3,138.00</u>	<u>0.00</u>	<u>0.00</u>	<u>3,138.00</u>	<u>0.00</u>
DEBT						
20-58100-56170	PRINCIPAL REDEMPTION - CWFL	82,717.00	0.00	0.00	82,717.00	0.00
20-58100-56180	PRINCIPAL REDEMPTION - BOND	175,000.00	0.00	0.00	175,000.00	0.00
20-58100-56210	INTEREST - BOND	68,140.00	23,963.75	8,030.00	44,176.25	35.17
20-58100-56260	INTEREST-CLEAN WATER FUND LOAN	5,031.00	3,004.33	0.00	2,026.67	59.72
	DEBT	<u>330,888.00</u>	<u>26,968.08</u>	<u>8,030.00</u>	<u>303,919.92</u>	<u>8.15</u>
	Expenditures	<u>1,250,902.00</u>	<u>280,507.53</u>	<u>16,843.66</u>	<u>970,394.47</u>	<u>22.42</u>
Fund 20 - SANITARY SEWER FUND:						
	TOTAL REVENUES	888,502.00	822,060.38	22,334.84	66,441.62	
	TOTAL EXPENDITURES	<u>1,250,902.00</u>	<u>280,507.53</u>	<u>16,843.66</u>	<u>970,394.47</u>	
	NET OF REVENUES & EXPENDITURES:	<u>(362,400.00)</u>	<u>541,552.85</u>	<u>5,491.18</u>	<u>(903,952.85)</u>	
	BEG. FUND BALANCE	2,808,872.16	2,808,872.16			
	END FUND BALANCE	2,446,472.16	3,350,425.01			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdg Used
Fund: 22 STORMWATER UTILITY FUND						
Account Category: Revenues						
PUBLIC CHARGES FOR SERVIC						
22-00000-46405	RESIDENTIAL STORMWATER	400,626.00	390,353.70	0.00	10,272.30	97.44
22-00000-46425	COMMERCIAL STORMWATER	154,449.00	32,488.60	32,488.60	121,960.40	21.04
22-00000-46430	RIGHT-OF-WAY MANAGEMENT	15,000.00	10,992.32	6,250.00	4,007.68	73.28
	PUBLIC CHARGES FOR SERVIC	570,075.00	433,834.62	38,738.60	136,240.38	76.10
	Revenues	570,075.00	433,834.62	38,738.60	136,240.38	76.10
Account Category: Expenditures						
DEPT OF PUBLIC WORKS						
22-53000-51100	WAGES FT	131,310.00	31,803.41	4,065.75	99,506.59	24.22
22-53000-51110	OVERTIME	950.00	0.00	0.00	950.00	0.00
22-53000-51170	HEALTH INSURANCE BUYOUT	500.00	208.30	41.66	291.70	41.66
22-53000-51190	DENTAL INSURANCE BUYOUT	54.00	18.90	3.78	35.10	35.00
22-53000-51500	WISCONSIN RETIREMENT SYSTEM	7,134.00	1,460.46	263.88	5,673.54	20.47
22-53000-51510	SOCIAL SECURITY	8,439.00	1,708.55	307.75	6,730.45	20.25
22-53000-51520	LIFE INSURANCE	307.00	52.54	7.79	254.46	17.11
22-53000-51530	HEALTH INSURANCE	22,179.00	3,242.82	370.94	18,936.18	14.62
22-53000-51540	DENTAL INSURANCE	475.00	76.71	9.01	398.29	16.15
22-53000-52100	CONTRACTUAL SERVICES	9,657.00	963.47	84.51	8,693.53	9.98
22-53000-52140	AUDIT SERVICES	1,688.00	323.35	0.00	1,364.65	19.16
22-53000-52160	ENGINEERING	40,000.00	51,599.72	0.00	(11,599.72)	129.00
22-53000-52200	UTILITY EXPENSES	2,400.00	550.33	186.27	1,849.67	22.93
22-53000-52210	TELECOMMUNICATIONS	100.00	0.00	0.00	100.00	0.00
22-53000-52260	BENEFIT ADMINISTRATIVE FEES	46.00	42.53	0.00	3.47	92.46
22-53000-52300	MATERIALS & SUPPLIES	2,500.00	1,993.14	1,919.80	506.86	79.73
22-53000-52320	LIFT STATION MAINTENANCE	2,000.00	0.00	0.00	2,000.00	0.00
22-53000-52380	FINANCIAL ADVISING SERVICES	2,000.00	0.00	0.00	2,000.00	0.00
22-53000-53220	TRAINING, SAFETY & CERTIFICATI	1,000.00	0.00	0.00	1,000.00	0.00
22-53000-53270	CULVERT MATERIALS	28,000.00	17,688.88	17,488.88	10,311.12	63.17
22-53000-53280	LANDSCAPING MATERIALS	37,000.00	96.00	0.00	36,904.00	0.26
22-53000-53290	EXCAVATION AND DISPOSAL	15,000.00	0.00	0.00	15,000.00	0.00
22-53000-53400	FUEL MAINTENANCE	2,500.00	0.00	0.00	2,500.00	0.00
22-53000-53500	EQUIPMENT REPLACEMENT	0.00	(1,271.83)	0.00	1,271.83	100.00
22-53000-53600	EQUIPMENT RENTAL	20,000.00	20,000.00	0.00	0.00	100.00
22-53000-55100	GENERAL LIABILITY INSURANCE	2,265.00	2,246.13	0.00	18.87	99.17
22-53000-55130	WORKERS COMPENSATION	1,632.00	622.42	0.00	1,009.58	38.14
22-53000-55150	COMMERCIAL CRIME POLICY	12.00	11.63	0.00	0.37	96.92
22-53000-55160	PROPERTY INSURANCE	2,708.00	2,708.00	0.00	0.00	100.00
	DEPT OF PUBLIC WORKS	341,856.00	136,145.46	24,750.02	205,710.54	39.83
DEBT						
22-58100-56210	INTEREST - BOND	0.00	6,724.39	3,436.89	(6,724.39)	100.00
	DEBT	0.00	6,724.39	3,436.89	(6,724.39)	100.00
TRANS TO OTHER FUND						
22-59200-59000	ADMINISTRATIVE/TRANSFER TO	74,091.00	74,091.00	0.00	0.00	100.00
	TRANS TO OTHER FUND	74,091.00	74,091.00	0.00	0.00	100.00
CAPITAL PROJECTS						
22-53000-58010	CAPITAL PROJECTS	380,000.00	(1,138.00)	0.00	381,138.00	(0.30)

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 22 STORMWATER UTILITY FUND						
Account Category: Expenditures						
CAPITAL PROJECTS						
	CAPITAL PROJECTS	380,000.00	(1,138.00)	0.00	381,138.00	0.30
	Expenditures	795,947.00	215,822.85	28,186.91	580,124.15	27.12
Fund 22 - STORMWATER UTILITY FUND:						
	TOTAL REVENUES	570,075.00	433,834.62	38,738.60	136,240.38	
	TOTAL EXPENDITURES	795,947.00	215,822.85	28,186.91	580,124.15	
	NET OF REVENUES & EXPENDITURES:	(225,872.00)	218,011.77	10,551.69	(443,883.77)	
	BEG. FUND BALANCE	1,164,697.73	1,164,697.73			
	END FUND BALANCE	938,825.73	1,382,709.50			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 23 COMM DEVELOPMENT AUTHORITY						
Account Category: Expenditures						
GENERAL GOVERNMENT						
23-51000-52300	PROFESSIONAL SERVICES	0.00	19,633.10	0.00	(19,633.10)	100.00
	GENERAL GOVERNMENT	0.00	19,633.10	0.00	(19,633.10)	100.00
	Expenditures	0.00	19,633.10	0.00	(19,633.10)	100.00
Fund 23 - COMM DEVELOPMENT AUTHORITY:						
	TOTAL REVENUES	0.00	0.00	0.00	0.00	
	TOTAL EXPENDITURES	0.00	19,633.10	0.00	(19,633.10)	
	NET OF REVENUES & EXPENDITURES:	0.00	(19,633.10)	0.00	19,633.10	
	BEG. FUND BALANCE	0.00	0.00			
	END FUND BALANCE	0.00	(19,633.10)			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 26 PUBLIC SAFETY COMMUNICATIONS						
Account Category: Revenues						
TAXES						
26-00000-41100	PROPERTY TAXES	303,653.00	303,653.00	0.00	0.00	100.00
	TAXES	303,653.00	303,653.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
26-00000-46220	INTERGOVERNMENTAL REVENUE	280,219.00	41,739.72	3,362.67	238,479.28	14.90
26-00000-47130	CONTRACT REVENUE	2,125,571.00	1,125,479.62	0.00	1,000,091.38	52.95
26-00000-47135	RECORDS MANAGEMENT ADMINISTRAT	0.00	8,913.81	0.00	(8,913.81)	100.00
	INTERGOVERNMENTAL	2,405,790.00	1,176,133.15	3,362.67	1,229,656.85	48.89
MISC REVENUE						
26-00000-48100	CONSOLIDATED SERVICE BILLINGS	65,125.00	0.00	0.00	65,125.00	0.00
	MISC REVENUE	65,125.00	0.00	0.00	65,125.00	0.00
	Revenues	2,774,568.00	1,479,786.15	3,362.67	1,294,781.85	53.33
Account Category: Expenditures						
PUBLIC SAFETY COMM						
26-51000-51100	WAGES FT	1,534,221.00	521,683.75	109,694.00	1,012,537.25	34.00
26-51000-51110	OVERTIME	40,800.00	19,566.62	2,398.28	21,233.38	47.96
26-51000-51160	HOLIDAY PAY	29,632.00	11,919.10	354.05	17,712.90	40.22
26-51000-51170	HEALTH INSURANCE BUYOUT	3,000.00	1,958.33	375.00	1,041.67	65.28
26-51000-51190	DENTAL INSURANCE BUYOUT	453.00	94.40	18.88	358.60	20.84
26-51000-51500	WISCONSIN RETIREMENT SYSTEM	102,562.00	35,703.08	7,284.76	66,858.92	34.81
26-51000-51510	SOCIAL SECURITY	123,020.00	39,229.07	8,063.22	83,790.93	31.89
26-51000-51520	LIFE INSURANCE	2,564.00	1,128.67	180.96	1,435.33	44.02
26-51000-51530	HEALTH INSURANCE	385,603.00	153,911.27	25,562.13	231,691.73	39.91
26-51000-51540	DENTAL INSURANCE	7,973.00	3,516.56	585.13	4,456.44	44.11
26-51000-51800	RECRUITMENT	1,250.00	1,684.38	194.90	(434.38)	134.75
26-51000-52000	FACILITY MAINTENANCE & SUPPLIE	13,983.00	5,674.85	0.00	8,308.15	40.58
26-51000-52010	CLEANING & JANITORIAL SERVICES	11,386.00	5,506.97	2,008.53	5,879.03	48.37
26-51000-52100	CONTRACTUAL SERVICES	20,902.00	14,540.65	154.33	6,361.35	69.57
26-51000-52130	LEGAL COUNSEL-PERSONNEL	1,000.00	0.00	0.00	1,000.00	0.00
26-51000-52140	AUDIT SERVICES	1,654.00	323.35	0.00	1,330.65	19.55
26-51000-52200	UTILITIES	24,240.00	9,955.57	1,801.36	14,284.43	41.07
26-51000-52210	TELECOMMUNICATIONS	113,545.00	28,909.68	8,979.23	84,635.32	25.46
26-51000-52250	COMPUTER SUPPORT SERVICES	3,500.00	83.73	499.98	3,416.27	2.39
26-51000-52260	BENEFIT ADMINISTRATIVE FEES	479.00	860.04	0.00	(381.04)	179.55
26-51000-52300	MATERIALS & SUPPLIES	5,000.00	8,797.66	269.89	(3,797.66)	175.95
26-51000-52360	LICENSING & MAINTENANCE	220,991.00	(14,682.28)	23,146.00	235,673.28	(6.64)
26-51000-53100	OFFICE SUPPLIES	1,800.00	373.13	0.00	1,426.87	20.73
26-51000-53110	POSTAGE	500.00	0.00	0.00	500.00	0.00
26-51000-53210	DUES & SUBSCRIPTIONS	2,000.00	668.80	0.00	1,331.20	33.44
26-51000-53220	TRAINING, SAFETY & CERTIFICATI	8,000.00	110.00	0.00	7,890.00	1.38
26-51000-53300	CLOTHING/EMPLOYEE EXPENSES	220.00	217.00	0.00	3.00	98.64
26-51000-53500	EQUIPMENT REPLACEMENT	0.00	(44,882.41)	0.00	44,882.41	100.00
26-51000-53900	EMPLOYEE RECOGNITION	500.00	0.00	0.00	500.00	0.00
26-51000-55000	CONTINGENCY	3,184.00	5,237.24	0.00	(2,053.24)	164.49
26-51000-55100	GENERAL LIABILITY	4,920.00	4,878.80	0.00	41.20	99.16
26-51000-55130	WORKERS COMPENSATION	2,418.00	922.02	0.00	1,495.98	38.13

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 26 PUBLIC SAFETY COMMUNICATIONS						
Account Category: Expenditures						
PUBLIC SAFETY COMM						
26-51000-55150	COMMERCIAL CRIME POLICY	102.00	98.30	0.00	3.70	96.37
26-51000-55160	PROPERTY INSURANCE	3,730.00	3,760.00	0.00	(30.00)	100.80
	PUBLIC SAFETY COMM	2,675,132.00	821,748.33	191,570.63	1,853,383.67	30.72
TRANS TO OTHER FUND						
26-59217-59000	ADMINISTRATIVE/TRANSFER TO	99,438.00	99,438.00	0.00	0.00	100.00
	TRANS TO OTHER FUND	99,438.00	99,438.00	0.00	0.00	100.00
	Expenditures	2,774,570.00	921,186.33	191,570.63	1,853,383.67	33.20
Fund 26 - PUBLIC SAFETY COMMUNICATIONS:						
	TOTAL REVENUES	2,774,568.00	1,479,786.15	3,362.67	1,294,781.85	
	TOTAL EXPENDITURES	2,774,570.00	921,186.33	191,570.63	1,853,383.67	
	NET OF REVENUES & EXPENDITURES:	(2.00)	558,599.82	(188,207.96)	(558,601.82)	
	BEG. FUND BALANCE	411,015.77	411,015.77			
	END FUND BALANCE	411,013.77	969,615.59			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 30 LONG TERM FINANCIAL FUND						
Account Category: Revenues						
TAXES						
30-00000-41100	PROPERTY TAXES	792,089.00	792,089.00	0.00	0.00	100.00
	TAXES	792,089.00	792,089.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
30-00000-47115	B SERIES ADMIN FEE	11,541.00	0.00	0.00	11,541.00	0.00
	INTERGOVERNMENTAL	11,541.00	0.00	0.00	11,541.00	0.00
LICENSES & PERMITS						
30-00000-44350	CELL TOWER FEES	24,260.00	8,428.46	0.00	15,831.54	34.74
	LICENSES & PERMITS	24,260.00	8,428.46	0.00	15,831.54	34.74
MISC REVENUE						
30-00000-48100	INTEREST	500.00	0.00	0.00	500.00	0.00
30-00000-48300	NSFD	167,315.00	3,657.50	0.00	163,657.50	2.19
	MISC REVENUE	167,815.00	3,657.50	0.00	164,157.50	2.18
OTHER FINANCING SOURCES						
30-00000-49250	TRANSFER FROM STORMWATER FUND	74,091.00	74,091.00	0.00	0.00	100.00
	OTHER FINANCING SOURCES	74,091.00	74,091.00	0.00	0.00	100.00
	Revenues	1,069,796.00	878,265.96	0.00	191,530.04	82.10
Account Category: Expenditures						
DEBT						
30-58100-52150	MADACC	1,784.00	0.00	0.00	1,784.00	0.00
30-58100-52260	BENEFIT ADMINISTRATIVE FEES	1,400.00	0.00	0.00	1,400.00	0.00
30-58100-55950	PAYMENT TO ESCROW AGENT	0.00	1,800.00	0.00	(1,800.00)	100.00
30-58100-56100	2021A GENERAL OBLIGATION	125,000.00	0.00	0.00	125,000.00	0.00
30-58100-56110	NSFD STATION #5	160,000.00	0.00	0.00	160,000.00	0.00
30-58100-56140	UNFUNDED LIABILITY PRINCIPAL	27,373.00	27,372.86	0.00	0.14	100.00
30-58100-56180	PRINCIPAL- 2014 BOND	330,000.00	130,000.00	0.00	200,000.00	39.39
30-58100-56190	2016 GENERAL OBLIGATION	130,000.00	0.00	0.00	130,000.00	0.00
30-58100-56200	2018 GENERAL OBLIGATION	35,000.00	135,000.00	0.00	(100,000.00)	385.71
30-58100-56210	INTEREST ON BOND	165,037.00	87,806.86	28,189.36	77,230.14	53.20
30-58100-56230	UNFUNDED LIABILITY INTEREST	3,093.00	3,092.69	0.00	0.31	99.99
30-58100-56240	2021 B GO DEBT	20,000.00	0.00	0.00	20,000.00	0.00
	DEBT	998,687.00	385,072.41	28,189.36	613,614.59	38.56
	Expenditures	998,687.00	385,072.41	28,189.36	613,614.59	38.56
Fund 30 - LONG TERM FINANCIAL FUND:						
	TOTAL REVENUES	1,069,796.00	878,265.96	0.00	191,530.04	
	TOTAL EXPENDITURES	998,687.00	385,072.41	28,189.36	613,614.59	
	NET OF REVENUES & EXPENDITURES:	71,109.00	493,193.55	(28,189.36)	(422,084.55)	
	BEG. FUND BALANCE	487,297.78	487,297.78			
	END FUND BALANCE	558,406.78	980,491.33			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdg Used
Fund: 40 POLICE CAPITAL						
Account Category: Revenues						
TAXES						
40-00000-41100	PROPERTY TAXES	67,066.00	67,066.00	0.00	0.00	100.00
40-00000-41130	FIRE & RESCUE PROPERTY TAXES	40,336.00	40,336.00	0.00	0.00	100.00
	TAXES	107,402.00	107,402.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
40-00000-43210	INTERGOVERNMENTAL GRANTS	0.00	2,019.22	2,019.22	(2,019.22)	100.00
	INTERGOVERNMENTAL	0.00	2,019.22	2,019.22	(2,019.22)	100.00
	Revenues	107,402.00	109,421.22	2,019.22	(2,019.22)	101.88
Account Category: Expenditures						
CAPITAL PROJECTS						
40-91000-58010	CAPITAL PROJECTS	40,336.00	29,560.00	0.00	10,776.00	73.28
40-91000-58020	CAPITAL LEASE	10,502.00	10,502.00	0.00	0.00	100.00
40-91000-58030	CAPITAL EQUIPMENT	56,564.00	883.00	883.00	55,681.00	1.56
	CAPITAL PROJECTS	107,402.00	40,945.00	883.00	66,457.00	38.12
	Expenditures	107,402.00	40,945.00	883.00	66,457.00	38.12
Fund 40 - POLICE CAPITAL:						
	TOTAL REVENUES	107,402.00	109,421.22	2,019.22	(2,019.22)	
	TOTAL EXPENDITURES	107,402.00	40,945.00	883.00	66,457.00	
	NET OF REVENUES & EXPENDITURES:	0.00	68,476.22	1,136.22	(68,476.22)	
	BEG. FUND BALANCE	(64,986.85)	(64,986.85)			
	END FUND BALANCE	(64,986.85)	3,489.37			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 41 DEPARTMENT OF PUBLIC WORKS						
Account Category: Revenues						
TAXES						
41-00000-41100	PROPERTY TAXES	125,000.00	125,000.00	0.00	0.00	100.00
	TAXES	125,000.00	125,000.00	0.00	0.00	100.00
PUBLIC CHARGES FOR SERVIC						
41-00000-46320	GARBAGE CONTAINER & FEES	5,000.00	18,621.17	11,182.94	(13,621.17)	372.42
	PUBLIC CHARGES FOR SERVIC	5,000.00	18,621.17	11,182.94	(13,621.17)	372.42
MISC REVENUE						
41-00000-48200	MISCELLANEOUS REVENUE	0.00	27,970.40	998.00	(27,970.40)	100.00
	MISC REVENUE	0.00	27,970.40	998.00	(27,970.40)	100.00
	Revenues	130,000.00	171,591.57	12,180.94	(41,591.57)	131.99
Account Category: Expenditures						
CAPITAL PROJECTS						
41-91000-58010	CAPITAL PROJECTS	550,000.00	6,740.54	0.00	543,259.46	1.23
41-91000-58030	CAPITAL EQUIPMENT	49,500.00	9,673.46	12.99	39,826.54	19.54
	CAPITAL PROJECTS	599,500.00	16,414.00	12.99	583,086.00	2.74
	Expenditures	599,500.00	16,414.00	12.99	583,086.00	2.74
Fund 41 - DEPARTMENT OF PUBLIC WORKS:						
	TOTAL REVENUES	130,000.00	171,591.58	12,180.95	(41,591.58)	
	TOTAL EXPENDITURES	599,500.00	16,414.00	12.99	583,086.00	
	NET OF REVENUES & EXPENDITURES:	(469,500.00)	155,177.58	12,167.96	(624,677.58)	
	BEG. FUND BALANCE	2,028,458.11	2,028,458.11			
	END FUND BALANCE	1,558,958.11	2,183,635.69			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As Of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	AvaiLable Balance 05/31/2022	% Bdg Used
Fund: 42 ADMIN SERVICES CAPITAL						
Account Category: Revenues						
TAXES						
42-00000-41100	PROPERTY TAXES	75,000.00	75,000.00	0.00	0.00	100.00
	TAXES	75,000.00	75,000.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
42-00000-43700	CDBG/ADA GRANT	0.00	2,957.50	0.00	(2,957.50)	100.00
	INTERGOVERNMENTAL	0.00	2,957.50	0.00	(2,957.50)	100.00
MISC REVENUE						
42-00000-46740	COMMUNITY EVENT DONATIONS	0.00	517.00	0.00	(517.00)	100.00
42-00000-48200	MISCELLANEOUS REVENUE	0.00	8,281.41	0.00	(8,281.41)	100.00
42-00000-48260	INSURANCE AWARDS/DIVIDENDS	0.00	1,333.00	0.00	(1,333.00)	100.00
	MISC REVENUE	0.00	10,131.41	0.00	(10,131.41)	100.00
	Revenues	75,000.00	88,088.91	0.00	(13,088.91)	117.45
Account Category: Expenditures						
CAPITAL PROJECTS						
42-91000-55190	GASB 45 OBLIGATIONS	94,189.00	0.00	0.00	94,189.00	0.00
42-91000-58010	CAPITAL PROJECTS	10,000.00	9,281.66	329.62	718.34	92.82
42-91000-58030	CAPITAL EQUIPMENT	50,000.00	52,552.15	0.00	(2,552.15)	105.10
	CAPITAL PROJECTS	154,189.00	61,833.81	329.62	92,355.19	40.10
	Expenditures	154,189.00	61,833.81	329.62	92,355.19	40.10
Fund 42 - ADMIN SERVICES CAPITAL:						
	TOTAL REVENUES	75,000.00	88,088.91	0.00	(13,088.91)	
	TOTAL EXPENDITURES	154,189.00	61,833.81	329.62	92,355.19	
	NET OF REVENUES & EXPENDITURES:	(79,189.00)	26,255.10	(329.62)	(105,444.10)	
	BEG. FUND BALANCE	682,226.81	682,226.81			
	END FUND BALANCE	603,037.81	708,481.91			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As Of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 43 ARPA FUND						
Account Category: Revenues						
INTERGOVERNMENTAL						
43-00000-43700	ARPA GRANT FUNDS	226,817.00	0.00	0.00	226,817.00	0.00
	INTERGOVERNMENTAL	226,817.00	0.00	0.00	226,817.00	0.00
	Revenues	226,817.00	0.00	0.00	226,817.00	0.00
Fund 43 - ARPA FUNO:						
	TOTAL REVENUES	226,817.00	0.00	0.00	226,817.00	
	TOTAL EXPENDITURES	0.00	0.00	0.00	0.00	
	NET OF REVENUES & EXPENDITURES:	226,817.00	0.00	0.00	226,817.00	
	BEG. FUND BALANCE	0.00	0.00			
	END FUND BALANCE	226,817.00	0.00			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 46 PUBLIC SAFETY COMM CAPITAL						
Account Category: Revenues						
TAXES						
46-00000-41100	PROPERTY TAXES	22,395.00	22,395.00	0.00	0.00	100.00
	TAXES	22,395.00	22,395.00	0.00	0.00	100.00
INTERGOVERNMENTAL						
46-00000-47110	CONTRACT REVENUE	156,765.00	156,765.15	0.00	(0.15)	100.00
	INTERGOVERNMENTAL	156,765.00	156,765.15	0.00	(0.15)	100.00
	Revenues	179,160.00	179,160.15	0.00	(0.15)	100.00
Account Category: Expenditures						
CAPITAL PROJECTS						
46-91000-58010	CAPITAL PROJECTS	174,000.00	0.00	0.00	174,000.00	0.00
46-91000-58030	CAPITAL EQUIPMENT	101,000.00	8,393.25	8,393.25	92,606.75	8.31
	CAPITAL PROJECTS	275,000.00	8,393.25	8,393.25	266,606.75	3.05
	Expenditures	275,000.00	8,393.25	8,393.25	266,606.75	3.05
Fund 46 - PUBLIC SAFETY COMM CAPITAL:						
	TOTAL REVENUES	179,160.00	179,160.15	0.00	(0.15)	
	TOTAL EXPENDITURES	275,000.00	8,393.25	8,393.25	266,606.75	
	NET OF REVENUES & EXPENDITURES:	(95,840.00)	170,766.90	(8,393.25)	(266,606.90)	
	BEG. FUND BALANCE	703,219.40	703,219.40			
	END FUND BALANCE	607,379.40	873,986.30			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdg Used
Fund: 50 LIBRARY FUND						
Account Category: Revenues						
INTERGOVERNMENTAL						
50-00000-47400	JOINT LIBRARY RECEIVABLES	953,032.00	541,600.00	0.00	411,432.00	56.83
	INTERGOVERNMENTAL	953,032.00	541,600.00	0.00	411,432.00	56.83
MISC REVENUE						
50-00000-47410	LIBRARY COPY FEES	5,000.00	2,121.46	281.44	2,878.54	42.43
50-00000-47420	LIBRARY FINES	15,000.00	7,239.38	871.24	7,760.62	48.26
50-00000-47430	NET LENDER REVENUE	175.00	263.00	0.00	(88.00)	150.29
50-00000-47450	LOST BOOK REVENUE	5,000.00	2,020.56	193.55	2,979.44	40.41
50-00000-48200	SUNDRY OTHER INCOME	500.00	(508.99)	0.00	1,008.99	(101.80)
	MISC REVENUE	25,675.00	11,135.41	1,346.23	14,539.59	43.37
	Revenues	978,707.00	552,735.41	1,346.23	425,971.59	56.48
Account Category: Expenditures						
NORTH SHORE LIBRARY						
50-61000-51100	LIBRARY DIRECTOR SALARY	351,994.58	43,630.85	11,038.60	308,363.73	12.40
50-61000-51120	SALARIES PT	253,271.42	133,118.74	30,661.99	120,152.68	52.56
50-61000-51170	HEALTH INSURANCE BUYOUT	2,000.00	0.00	0.00	2,000.00	0.00
50-61000-51190	DENTAL INSURANCE BUYOUT	272.00	0.00	0.00	272.00	0.00
50-61000-51200	SALARIES-OTHER LIBRARY STAFF	0.00	28,733.64	3,468.39	(28,733.64)	100.00
50-61000-51500	WISCONSIN RETIREMENT	24,801.00	6,501.89	1,243.59	18,299.11	26.22
50-61000-51510	SOCIAL SECURITY	47,211.00	12,552.37	2,591.31	34,658.63	26.59
50-61000-51520	LIFE INSURANCE	100.00	58.46	3.12	41.54	58.46
50-61000-51530	HEALTH INSURANCE	69,568.00	21,980.61	2,394.13	47,587.39	31.60
50-61000-51540	DENTAL INSURANCE	840.00	354.85	37.75	485.15	42.24
50-61000-51550	UNFUNDED LIABILITY-WRS	14,058.79	0.00	0.00	14,058.79	0.00
50-61000-52000	FACILITY MAINTENANCE & SUPPLIE	2,900.00	2,337.98	273.80	562.02	80.62
50-61000-52010	CLEANING & JANITORIAL SERVICES	28,800.00	7,200.00	3,600.00	21,600.00	25.00
50-61000-52020	HVAC MAINTENANCE	8,000.00	485.00	0.00	7,515.00	6.06
50-61000-52100	CONTRACTUAL SERVICES	35,060.00	7,965.26	1,015.42	27,094.74	22.72
50-61000-52110	LEGAL COUNCIL	2,500.00	0.00	0.00	2,500.00	0.00
50-61000-52200	UTILITIES	34,800.00	15,300.03	2,712.62	19,499.97	43.97
50-61000-52210	TELECOMMUNICATIONS	5,580.00	2,016.06	405.97	3,563.94	36.13
50-61000-52270	SYSTEM EXPENSE	44,450.00	35,618.25	214.45	8,831.75	80.13
50-61000-52290	BANKING FEES	100.00	110.73	0.00	(10.73)	110.73
50-61000-52300	MAINTENANCE	7,900.00	4,564.33	162.85	3,335.67	57.78
50-61000-52400	MISC COLLECTION MATERIALS	4,500.00	149.90	41.00	4,350.10	3.33
50-61000-52410	PERIODICALS	7,510.00	587.31	31.52	6,922.69	7.82
50-61000-52420	ADULT BOOKS	26,500.00	7,366.38	1,695.51	19,133.62	27.80
50-61000-52430	JUVENILE BOOKS	18,000.00	6,497.65	977.73	11,502.35	36.10
50-61000-52440	DVD ADULT	6,500.00	1,621.10	479.91	4,878.90	24.94
50-61000-52450	DVD JUVENILE	3,500.00	363.40	6.98	3,136.60	10.38
50-61000-52460	LOST BOOKS REPLACEMENTS	5,000.00	1,810.38	259.18	3,189.62	36.21
50-61000-52470	ADULT PROGRAMMING	3,000.00	1,879.75	508.34	1,120.25	62.66
50-61000-52480	JUVENILE PROGRAMMING	6,000.00	217.40	0.00	5,782.60	3.62
50-61000-53100	SUPPLIES	10,900.00	3,045.98	1,103.15	7,854.02	27.94
50-61000-53110	POSTAGE	300.00	0.00	0.00	300.00	0.00
50-61000-53210	DUES-EDUCATIONAL	1,035.00	132.02	0.00	902.98	12.76
50-61000-53220	STAFF TRAINING	4,710.00	1,630.16	0.00	3,079.84	34.61

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 50 LIBRARY FUND						
Account Category: Expenditures						
NORTH SHORE LIBRARY						
50-61000-53230	PROMO & ADVERTISING	1,372.00	806.99	34.00	565.01	58.82
50-61000-53500	EQUIPMENT REPLACEMENT	2,000.00	585.00	585.00	1,415.00	29.25
50-61000-55010	SALES TAX EXPENSE	500.00	0.00	0.00	500.00	0.00
50-61000-55100	INSURANCE AND BONDING	6,543.15	95.86	0.00	6,447.29	1.47
50-61000-55130	WORKERS COMP INSURANCE	1,728.00	0.00	0.00	1,728.00	0.00
50-61000-55350	LEASE/CONDO FEES	32,802.00	9,099.00	3,033.00	23,703.00	27.74
50-61000-58110	REFERENCE-SERIALS	0.00	1,669.36	0.00	(1,669.36)	100.00
50-61000-58120	ADULT BOOKS	0.00	117.06	0.00	(117.06)	100.00
50-61000-58130	JUVENILE BOOKS	0.00	3,283.72	403.86	(3,283.72)	100.00
50-61000-58300	ADULT PROGRAMS	0.00	451.30	0.00	(451.30)	100.00
50-61000-58350	LOST BOOKS	0.00	43.05	0.00	(43.05)	100.00
50-61060-59000	TRANSFER OUT	0.00	196,000.00	0.00	(196,000.00)	100.00
NORTH SHORE LIBRARY		1,076,606.94	559,981.82	68,983.17	516,625.12	52.01
Expenditures		1,076,606.94	559,981.82	68,983.17	516,625.12	52.01
Fund 50 - LIBRARY FUND:						
TOTAL REVENUES		978,707.00	552,735.41	1,346.23	425,971.59	
TOTAL EXPENDITURES		1,076,606.94	559,981.82	68,983.17	516,625.12	
NET OF REVENUES & EXPENDITURES:		(97,899.94)	(7,246.41)	(67,636.94)	(90,653.53)	
BEG. FUND BALANCE		224,052.82	224,052.82			
END FUND BALANCE		126,152.88	216,806.41			

REVENUE AND EXPENDITURE REPORT FOR VILLAGE OF BAYSIDE

Balance As of 05/31/2022

GL Number	Description	2022 Amended Budget	YTD Balance 05/31/2022	Activity For 05/31/2022	Available Balance 05/31/2022	% Bdgt Used
Fund: 60 LIBRARY CAPITAL FUND						
Account Category: Revenues						
MISC REVENUE						
60-00000-47500	DONATIONS	4,000,000.00	196,950.00	0.00	3,803,050.00	4.92
	MISC REVENUE	4,000,000.00	196,950.00	0.00	3,803,050.00	4.92
	Revenues	4,000,000.00	196,950.00	0.00	3,803,050.00	4.92
Account Category: Expenditures						
CAPITAL PROJECTS						
60-91000-58010	CAPITAL PROJECTS	4,000,000.00	168,988.49	31,402.50	3,831,011.51	4.22
	CAPITAL PROJECTS	4,000,000.00	168,988.49	31,402.50	3,831,011.51	4.22
	Expenditures	4,000,000.00	168,988.49	31,402.50	3,831,011.51	4.22
Fund 60 - LIBRARY CAPITAL FUND:						
	TOTAL REVENUES	4,000,000.00	196,950.00	0.00	3,803,050.00	
	TOTAL EXPENDITURES	4,000,000.00	168,988.49	31,402.50	3,831,011.51	
	NET OF REVENUES & EXPENDITURES:	0.00	27,961.51	(31,402.50)	(27,961.51)	
	BEG. FUND BALANCE	154,631.00	154,631.00			
	END FUND BALANCE	154,631.00	182,592.51			
Report Totals:						
	TOTAL REVENUES - ALL FUNDS	15,410,398.00	7,915,131.29	141,011.45	7,495,266.71	
	TOTAL EXPENDITURES - ALL FUNDS	16,443,174.94	4,507,281.18	612,563.57	11,935,893.76	
	NET OF REVENUES & EXPENDITURES:	(1,032,776.94)	3,407,850.11	(471,552.12)	(4,440,627.05)	



Village of Bayside
9075 N Regent Road
Board of Trustees Meeting
April 21, 2022
Village Board Room, 6:00pm

**BOARD OF TRUSTEES
MINUTES**

I. CALL TO ORDER AND ROLL CALL

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

ROLL CALL

President: Eido Walny
Trustees: Mike Barth
Darren Fisher
Elizabeth Levins
Dan Rosenfeld -
Bob Rudman
Margaret Zitzer

Also Present: Village Manager Andy Pederson
Administrative Services Director Rachel A. Safstrom
Assistant to the Village Manager Leah Hofer
Village Attorney Chris Jaekels
Operations Superintendent Shane Albers
Police Chief Doug Larsson
Communications Center Director Liane Scharnott
Communications Center Deputy Director Mandy Majors
There were fourteen people in the audience.

II. PLEDGE OF ALLEGIANCE

III. PUBLIC HEARING

A. In the matter of the Village of Bayside Comprehensive Plan 2042.

Jackie Mich from Vandewalle and Associates gave a brief review of the Comprehensive Plan 2042. This is the final meeting associated with the update of the Comprehensive plan. These updates are required by the State of Wisconsin every ten years. The process began in April 2021. There have been several meetings over the past year to compose this plan. As required by Statute, there were opportunities for public input during open house events and Plan Commission meetings.

1. Public Discussion

There was no public discussion.

b. **Proclamation Recognizing May 15-21, 2022 as National Police Week.**

The Board thanked the Bayside Police Department staff for all their hard work.

Motion by Trustee Rosenfeld, seconded by Trustee Barth to approve the Proclamation Recognizing May 15-21, 2022 as National Police Week. Motion carried unanimously.

c. **Discussion/action on March 2022 Communications Center Report.**

Director Scharnott gave a brief overview of the Communications Center Report. Director Scharnott highlighting the call volume, the timeline for EMD implementation and the recertification for the Missing Kids Readiness Program.

Motion by Trustee Barth, second by Trustee Fisher, , to approve the March 2022 Communications Center Report. Motion carried unanimously.

d. **Discussion/action on March 2022 Police Department Report.**

Chief Larson updated the Board on the grants received, recertification of officers for AED and CPR as well as the creation of the Bayside Blotter.

Motion by Trustee Fisher, second by Trustee Barth, , to approve the March 2022 Police Report. Motion carried unanimously.

2. Finance and Administration Committee

a. **Proclamation Recognizing May 1-7, 2022 as Municipal Clerks Week.**

Motion by Trustee Zitzer, second by Trustee Fisher, , to approve the Proclamation Recognizing May 1-7, 2022 as Municipal Clerks Week. Motion carried unanimously.

b. **Discussion/action on March 2022 Administrative Services Report.**

Administrative Services Director Safstrom gave a brief overview of the recent election, tax payment collection and change in receipting software. Mrs. Safstrom also stated a new Deputy Clerk/Treasurer has been hired and will start May 2, 2022.

Motion by Trustee Zitzer, second by Trustee Fisher, , to approve the March 2022 Administrative Services Report. Motion carried unanimously.

3. Public Works Committee

a. **Proclamation Recognizing May 15-21, 2022 as National Public Works Week.**

Motion by Trustee Fisher, second by Trustee Zitzer, to approve the Proclamation

Motion by Trustee Fisher, seconded by Trustee Zitzer, to approve the special exception by Chelsea and Ahmad Omari, for the property located at 921 E Glencoe Pl contrary to Section 125-91(b)(3) including the findings under the application. Motion carried unanimously.

- b. Discussion/action on the request for a special exception by Kevin Kleinmann, for the property located at 1010 E Glencoe Pl, contrary to Section 125-91(b).**

Motion Trustee Fisher, seconded by Trustee Zitzer, to approve the special exception by Kevin Kleinmann, for the property located at 1010 E Glencoe Pl, contrary to Section 125-91(b)(5) including the findings and with the understanding that this approval may not violate any sound or light ordinances within the Village of Bayside. Motion carried unanimously.

6. Architectural Review Committee

7. Plan Commission

- a. Discussion/action on Ordinance 22-02, Ordinance to Adopt the Village of Bayside Comprehensive Plan 2042.**

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve Ordinance 22-02, Ordinance to Adopt the Village of Bayside Comprehensive Plan 2042. Motion approved 6-1 (Levins-nay).

- b. Discussion/action on the request for a Conditional Use Permit for Shirts, Skirts, Shoes, & Stuff at 333 W Brown Deer Road Suite #12 for a clothing store.**

Motion Trustee Barth, seconded by Trustee Fisher, to approve the request for a Conditional Use Permit for Shirts, Skirts, Shoes, & Stuff at 333 W Brown Deer Road Suite #12 for a clothing store. Motion approved unanimously.

- c. Discussion/action on Certified Survey Map for 1466 E Bay Point Rd and 1476 E Bay Point Road, Tax Parcels 020-9998-001 and 020-9998-005.**

Motion by Trustee Zitzer, seconded by Trustee Barth to approve the Certified Survey Map for 1466 E Bay Point Rd and 1476 E Bay Point Road, Tax Parcels 020-9998-001 and 020-9998-005. Motion approved unanimously.

8. Library Board

- a. Discussion/action on March 2022 Library Report.**

Trustee Zitzer stated the Library Board met the morning of April 21, 2022. The Library Board is excited for the onboarding of the new Library Director on May 16, 2022. There was an update on the capital campaign as well as a review of current staffing challenges.

Motion by Trustee Barth, seconded by Trustee Zitzer, to approve Resolution 22-09, a resolution amending Resolution 21-34 revising the fee schedule as referenced by the Village of Bayside Municipal Code as amended. Motion carried unanimously.

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

XI. MOTION TO ADJOUR TO CLOSED SESSION

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

Motion by Trustee Zitzer, seconded by Trustee Barth to convene to closed session Pursuant to Section 19.85 (1) (e) Deliberating or negotiating the purchasing of public properties, the investing of public funds or conducting other specified public business, whenever competitive or bargaining reasons allow a Closed Session (Cell Tower Lease). Motion carried unanimously by a roll call vote.

A Closed Session of approximately 19 minutes was held in which the Board of Trustee discussed cell tower lease.

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

Motion by Trustee Barth, seconded by Trustee Fisher, to reconvene to open session and the regular order of business. Motion carried unanimously.

- A. **Action on items in closed session.**

Motion by Trustee Barth, seconded by Trustee Zitzer, to authorize the Village Manager and Village Attorney to finalize negotiations for the lease of cell tower usage with AT&T and Verizon Wireless. Motion carried unanimously.

XIII. ADJOURNMENT

Motion by Trustee Barth, seconded by Trustee Zitzer, to adjourn the meeting at 7:03 p.m. Motion carried unanimously.

Respectfully submitted,

Rachel A. Safstrom
Administrative Services Director

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, 2022

Andrew Pederson 40106
Manager
Village of Bayside
Bayside, WI 53217-1800

SUBJECT: Announcement of 2022 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 \$25704.27 to your responsible unit to offset your recycling program costs during calendar year 2022. 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 grant application.

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 200 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 3,955,153. The Legislature provided \$1M for this program. So, the 2022 per capita rate is \$0.253 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, 2022.

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

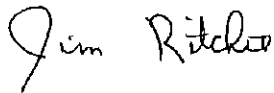
your grant application.

Important Reminders

- Your 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 2022 recycling costs in the *2023 Annual Report of Recycling Program Accomplishments* that will be due no later than April 30, 2023. 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 Soleska, Grant Manager by e-mail at Wendy.Soleska@wisconsin.gov or by telephone number (608) 852-1358.

Sincerely,



Jim Ritchie
Bureau Director
Community Financial Assistance

MRT:wmp
Attach.

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



2022 - 2023 Local Roads Improvement Program (LRIP) State Municipal Project Agreement

Date:	May 01, 2022	Program Type:	MSILT
LRIP Project Number:	17655	Project ID:	39508802304
County:	Milwaukee	Appropriation:	27800
Recipient:	Village of Bayside	Account:	8700140

The signatory city, village, town or county, hereinafter called the MUNICIPALITY, through its duly authorized officers or officials via the signed LRIP application form and terms and conditions, and the State of Wisconsin Department of Transportation, hereinafter called the STATE, enter into this agreement to accomplish the described project.

The authority for the MUNICIPALITY and the STATE to enter into this agreement is provided by the *Wisconsin Administrative Code TRANS 206.03(12)*.

Improvement Type: **Resurfacing**
Surface Type: **65 - Hot Mix Resurfacing (overlay) on Asphalt Pavement**

On Route 1: **E Hermitage Rd** Additional Locations are displayed on Page 2
At Route: **N Pelham Pkwy (Termini)**
Toward Route: **N Fielding Rd (Break)**

Need for Improvement: **Significant Aging**

Other Work:

Thickness	Travel Width (Per Lane)	Left Shoulder	Curb & Gutter	Right Shoulder	Curb & Gutter
4.00 in	10 ft 0 in	1 ft 0 in	N	1 ft 0 in	N

Project Cost Summary	Estimated Costs	LRIP/State Funds	Municipal Funds (includes ineligible costs)
Engineering:	\$10,500.00		
Right-of-Way Acquisition:	\$0.00		
Construction:	\$105,100.00		
Total Eligible Costs:	\$115,600.00		
Total Ineligible Costs:	\$0.00		

Total Improvement Costs:	\$115,600.00	\$25,990.03	\$89,609.97
--------------------------	--------------	-------------	-------------

This request is subject to the terms and conditions agreed to at the time of application for the designated MUNICIPALITY and upon acceptance by the STATE, per signature below, shall constitute agreement between the MUNICIPALITY and the STATE.

Accepted for the State of Wisconsin, Department of Transportation:

By: <u>Merrill Mechler-Hickson</u>	<u>May 01, 2022</u>
Local Transportation Programs and Finance	Date

2022 - 2023
 Local Roads Improvement Program (LRIP)
 State Municipal Project Agreement

Additional Locations:

On Route 2: **Manor Cir**
 At Route: **Elisworth Ln (Termini)**
 Toward Route: **N Tennyson Dr (Termini)**
 Need for Improvement: **Significant Aging**

Other Work:

Thickness	Travel Width (Per Lane)	Left Shoulder	Curb & Gutter	Right Shoulder	Curb & Gutter
4.00 in	10 ft 0 in	1 ft 0 in	N	1 ft 0 in	N

Project Funding						
Funding Type	From Project	Program Type	Biennium	Sunset Date	Approved Amount	Date
New Biennium Project	N/A	MSILT	2022 - 2023	June 30, 2027	\$25,990.03	May 01, 2022
Total					\$25,990.03	

2022 - 2023
Local Roads Improvement Program (LRIP)
State Municipal Project Agreement
Terms and Conditions

1. The initiation and accomplishment of the improvement will be subject to the applicable federal, state and local laws, administrative policy and program rules, ordinances, standards, and contract bidding requirements. Please note that if any portion of an improvement is funded using federal funds (including design, real estate, or other related work activities), the entire improvement will be subject to federal requirements. All components of the improvement must be defined in the environmental document if any portion of the project is federally funded.
2. The construction of the improvement will be in accordance with the appropriate standards unless an exception to standards is granted by the state prior to construction. The entire cost of the improvement not constructed to standards will be the responsibility of the Municipality/County unless such exception is granted.
3. The Municipality/County will assume all responsibility for complying with all applicable environmental requirements for the improvement.
4. The work, which is eligible for state participation will be administered by the Municipality/County. The authority for the state to delegate this responsibility is described in ch. Trans 206.
5. All contracts will be let by competitive bid and awarded to the lowest responsible bidder in accordance with the provisions of s.86.31 Wis. Stats. and all other municipal/county bidding requirements.
6. State financing will be limited to up to 50 percent (%) participation in eligible items or to the limit approved for the improvement - whichever is less
7. Payments to the Municipality/County will be made after the improvement is completed, and the contractor(s) fully reimbursed.
8. In order to guarantee the Municipality's foregoing agreements to pay the State, the Municipality, through its above duly authorized officers or officials, agrees and authorizes the State to set off and withhold the required reimbursement amount as determined by the State from any moneys otherwise due and payable by the State to the Municipality.
9. The Municipality/County will keep records of the cost of the improvement together with letting documents and will have them available for inspection by representatives of the state and will furnish copies when requested.
10. The design and construction of the improvement must be certified by a registered professional engineer, if the cost of the improvement exceeds \$65,000.
11. Federal Single Audits of Local Government Units:
 - a. The Municipality/County shall have a single organization audit performed by a qualified independent auditor if required to do so under federal law and regulations. (See Federal Circular No. A-133)
 - b. This audit shall be performed in accordance with Federal Circular A-133 issued by the Federal Office of Management and Budget (OMB) and state single audit guidelines issued by the Wisconsin Department of Administration (DOA).
 - c. The Municipality/County will keep records of costs of construction, inspection tests and maintenance done by it to enable the State to review the amount and nature of the expenditure for those purposes. Such accounting records and any other related records shall be subject to a project review or audit as directed by the Department within ten (10) years of project closing.
12. The Municipality/County will maintain, at its own cost and expense, all portions of the project that lie within its jurisdiction and will make ample provision of such maintenance as long as the road remains open to traffic.
13. This agreement is subject to the availability of State funds appropriated for this program. The continuance of this agreement beyond the limits of funds already available to the Wisconsin Department of Transportation is contingent upon appropriation of the necessary funds by the Wisconsin Legislature and the Governor. (Reference 66 OAG 408; State ex rel. LaFollette v. Reuter, 36 Wis. 2d 96, 119 [1967])
14. In accordance with the State's sunset policy for LRIP projects, the subject improvement must be constructed and submitted for reimbursement within three biennium.

Checking this box indicates that the Preparer is authorized to conduct official business for the Municipality/County identified below and upon acceptance by the State shall constitute agreement between the Municipality/County and the State, subject to the terms and conditions above.

Recipient:	Village of Bayside	County:	Milwaukee	
Head of Government:	EIDO WALNY	Title:	Head of Government	
Preparer:	Shane Albers	Title:	Public Works Director/Municipal Engineer/Public Works Staff	Date: 01/12/2022
Reviewer:	Jeff Sponcia	Title:	Administrative/Finance	Date: 01/13/2022

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

RESOLUTION NO. 22-_____

**A Resolution regarding the Wisconsin Department of Natural Resources NR 208,
2022 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 twenty-third day of June 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom, Administrative Services
Director

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 **2021**

Financial Management

<p>1. Provider of Financial Information</p> <p>Name: <input style="width: 300px;" type="text" value="Rachel Safstrom"/></p> <p>Telephone: <input style="width: 150px;" type="text" value="(414) 206-3913"/> (XXX) XXX-XXXX</p> <p>E-Mail Address (optional): <input style="width: 300px;" type="text" value="rsafstrom@baysidewi.gov"/></p>													
<p>2. Treatment Works Operating Revenues</p> <p>2.1 Are User Charges or other revenues sufficient to cover O&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: <input style="width: 750px; height: 20px;" type="text"/></p> <p>2.2 When was the User Charge System or other revenue source(s) last reviewed and/or revised? Year: <input style="width: 150px;" type="text" value="2021"/></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>REPLACEMENT FUNDS [PUBLIC MUNICIPAL FACILITIES SHALL COMPLETE QUESTION 3]</p>													
<p>3. Equipment Replacement Funds</p> <p>3.1 When was the Equipment Replacement Fund last reviewed and/or revised? Year: <input style="width: 150px;" type="text" value="2021"/></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: <input style="width: 750px; height: 20px;" type="text"/></p>													
<p>3.2 Equipment Replacement Fund Activity</p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 60%;">3.2.1 Ending Balance Reported on Last Year's CMAR</td> <td style="width: 5%; text-align: right;">\$</td> <td style="width: 35%; text-align: right;"><input style="width: 150px;" type="text" value="32,844.97"/></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: right;">\$</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="0.00"/></td> </tr> <tr> <td>3.2.3 Adjusted January 1st Beginning Balance</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="32,844.97"/></td> </tr> <tr> <td>3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)</td> <td style="text-align: right;">\$</td> <td style="text-align: right;"><input style="width: 150px;" type="text" value="22.76"/></td> </tr> </table>	3.2.1 Ending Balance Reported on Last Year's CMAR	\$	<input style="width: 150px;" type="text" value="32,844.97"/>	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: 150px;" type="text" value="0.00"/>	3.2.3 Adjusted January 1st Beginning Balance	\$	<input style="width: 150px;" type="text" value="32,844.97"/>	3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 150px;" type="text" value="22.76"/>	
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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: 150px;" type="text" value="0.00"/>											
3.2.3 Adjusted January 1st Beginning Balance	\$	<input style="width: 150px;" type="text" value="32,844.97"/>											
3.2.4 Additions to Fund (e.g. portion of User Fee, earned interest, etc.)	\$	<input style="width: 150px;" type="text" value="22.76"/>											

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 **2021**

<p>3.2.5 Subtractions from Fund (e.g., equipment replacement, major repairs - use description box 3.2.6.1 below*) -</p> <p style="text-align: right;">\$ 0.00</p> <p>3.2.6 Ending Balance as of December 31st for CMAR Reporting Year</p> <p style="text-align: right;">\$ 32,867.73</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? \$ 32,867.73</p> <p>Please note: If you had a CWFPP loan, this amount was originally based on the Financial Assistance Agreement (FAA) and should be regularly updated as needed. Further calculation instructions and an example can be found by clicking the SectionInstructions link under Info header in the left-side menu.</p> <p>3.3.1 Is the December 31 Ending Balance in your Replacement Fund above, (#3.2.6) equal to, or greater than the amount that should be in it (#3.3)?</p> <ul style="list-style-type: none"> <input checked="" type="radio"/> Yes <input type="radio"/> No <p>If No, please explain.</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>	0								
<p>4. Future Planning</p> <p>4.1 During the next ten years, will you be involved in formal planning for upgrading, rehabilitating, or new construction of your treatment facility or collection system?</p> <p><input type="radio"/> Yes - If Yes, please provide major project information, if not already listed below. <input type="checkbox"/></p> <p><input checked="" type="radio"/> No</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 5px;"> <thead> <tr> <th style="width: 10%;">Project #</th> <th style="width: 60%;">Project Description</th> <th style="width: 15%;">Estimated Cost</th> <th style="width: 15%;">Approximate Construction Year</th> </tr> </thead> <tbody> <tr> <td colspan="4" style="text-align: center; padding: 5px;">None reported</td> </tr> </tbody> </table>		Project #	Project Description	Estimated Cost	Approximate Construction Year	None reported			
Project #	Project Description	Estimated Cost	Approximate Construction Year						
None reported									
<p>5. Financial Management General Comments</p> <div style="border: 1px solid black; height: 20px; width: 100%;"></div>									
<p>ENERGY EFFICIENCY AND USE</p> <p>6. Collection System</p> <p>6.1 Energy Usage</p> <p>6.1.1 Enter the monthly energy usage from the different energy sources:</p> <p>COLLECTION SYSTEM PUMPAGE: Total Power Consumed</p> <p>Number of Municipally Owned Pump/Lift Stations: <input style="width: 50px;" type="text" value="3"/></p>									

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 **2021**

	Electricity Consumed (kWh)	Natural Gas Consumed (therms)
January	2,648	6
February	788	6
March	2,870	18
April	1,434	8
May	942	6
June	575	6
July	634	5
August	580	74
September	709	6
October	743	5
November	737	7
December	825	10
Total	13,485	157
Average	1,124	13

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:
6/8/2022 **2021**

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?	
<input type="text"/>	

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

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 2021

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 cleaning

Did you accomplish them?

Yes

No

If No, explain:

Some annual inspection metrics not met, but working toward completion.

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:
6/8/2022 **2021**

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:

0

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="22"/>	% of system/year
Root removal	<input type="text" value="22"/>	% 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="0"/>	% of system/year
Manhole inspections	<input type="text" value="9"/>	% 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="7.4"/>	% 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:
6/8/2022 **2021**

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="24.13"/>	Total actual amount of precipitation last year in inches
<input type="text" value="34.76"/>	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="17"/>	Number of basement backup occurrences
<input type="text" value="17"/>	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="0.00"/>	Sanitary sewer overflows (number/sewer mile/yr)
<input type="text" value="0.71"/>	Basement backups (number/sewer mile)
<input type="text" value="0.71"/>	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
None reported			

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

5. Infiltration / Inflow (I/I)

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

- Yes
- No

If Yes, please describe:

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?

- Yes
- No

If Yes, please describe:

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 **2021**

At times it can overwhelm the sewer system.
5.3 Explain any infiltration/inflow (I/I) changes this year from previous years: Village of Bayside continues sewer lining.
5.4 What is being done to address infiltration/inflow in your collection system? Sewer lining and repair on public side.

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

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 2021

Grading Summary

WPDES No: 0047341

SECTIONS	LETTER GRADE	GRADE POINTS	WEIGHTING FACTORS	SECTION POINTS
Financial				
Collection	A	4	3	12
TOTALS			3	12
GRADE POINT AVERAGE (GPA) = 4.00				

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)

Compliance Maintenance Annual Report

Bayside Sewage Collection System

Last Updated: Reporting For:
6/8/2022 2021

Resolution or Owner's Statement

Name of Governing
Body or Owner:

Date of Resolution or
Action Taken:

Resolution Number:

Date of Submittal:

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO SPECIFIC CMAR SECTIONS (Optional for grade A or B. Required for grade C, D, or F):

Financial Management: Grade =

Collection Systems: Grade = A

(Regardless of grade, response required for Collection Systems if SSOs were reported)

ACTIONS SET FORTH BY THE GOVERNING BODY OR OWNER RELATING TO THE OVERALL GRADE POINT AVERAGE AND ANY GENERAL COMMENTS

(Optional for G.P.A. greater than or equal to 3.00, required for G.P.A. less than 3.00)

G.P.A. = 4.00



NORTH SHORE
ENVIRONMENTAL HEALTH CONSORTIUM
A Licensing and Inspection Program of the North Shore Health Department

4800 W. Green Brook Dr.
Brown Deer, WI 53223-2496
(414) 371-2980
fax (414) 371-2988
nshealthdept.org

MEMORANDUM

TBD, 2022

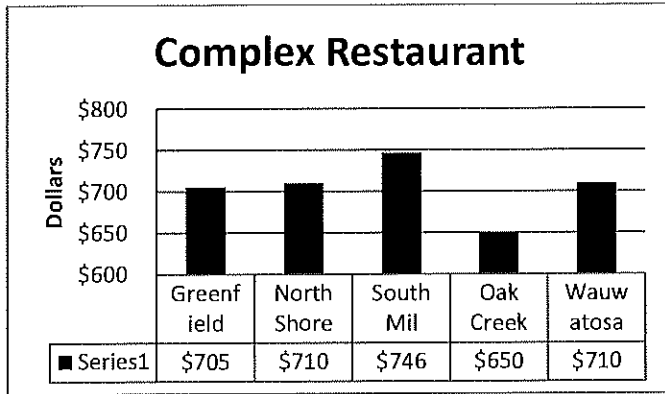
To: TBD

From: Becky Rowland, Health Director/Health Officer
Brad Simerly, Senior Environmental Health Specialist

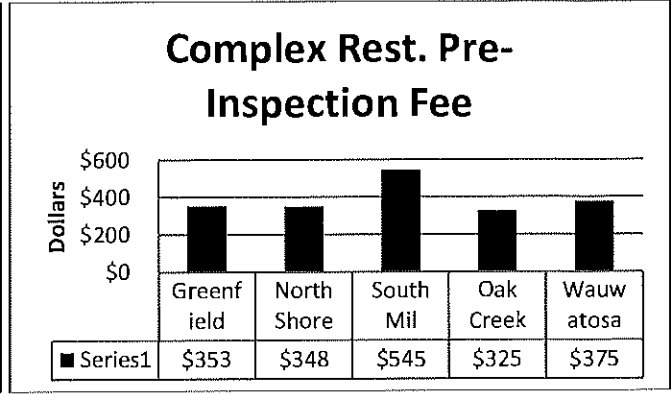
RE: North Shore Environmental Health Consortium Fee Increase

The North Shore Environmental Health Consortium (NSEHC) is a program of the North Shore Health Department. The NSEHC conducts inspections and issues licenses for all food establishments, temporary events, farmers' markets, public pools, and hotels. The NSEHC also investigates public health-related complaints for these licensed establishments. The NSEHC is a fee-funded program and has not had a fee increase in three years. The NSEHC operates as an agent under contract for the Department of Agriculture, Trade and Consumer Protection (DATCP) and reimburses DATCP a percentage of the fees. Recently the North Shore Health Department has been notified that the DATCP is increasing their reimbursement fee 1% in 2023 and again in 2024 respectively. After review, the NSEHC recommends a 5% increase for all program fees. The increase is designed to help maintain services and cover program costs. Please see the attached graphs for comparison with other local agencies.

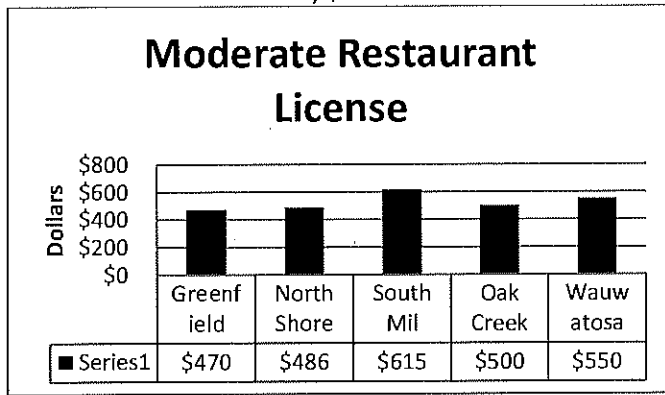
Please call the North Shore Health Department at (414) 371-2980 if you have questions before the meeting.



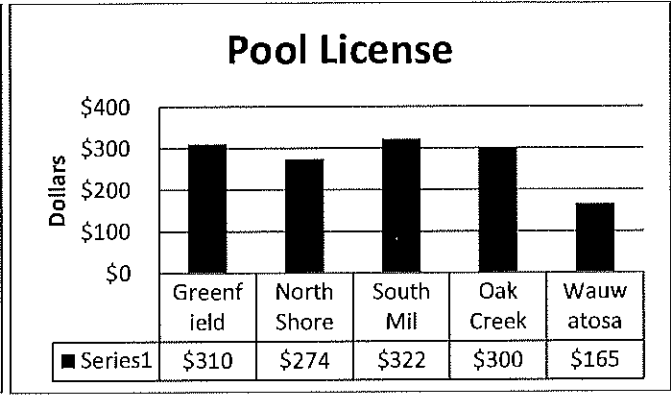
*Currently \$677.00



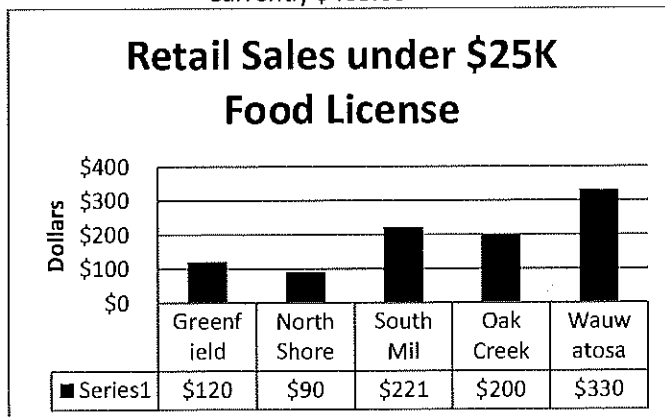
*Currently \$332.00



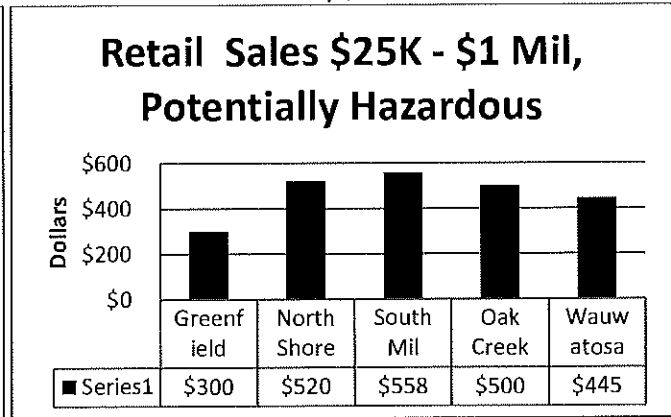
*Currently \$463.00



*Currently \$261.00



*Currently \$86



*Currently \$496.00



NORTH SHORE
ENVIRONMENTAL HEALTH CONSORTIUM
A Licensing and Inspection Program of the North Shore Health Department

4800 W. Green Brook Dr.
 Brown Deer, WI 53223-2496
 (414) 371-2980
 fax (414) 371-2988
 nshealthdept.org

NORTH SHORE ENVIRONMENTAL HEALTH 2019-20 FEE SCHEDULE

	Annual	Preinspection	Reinspection	Plan review	Consultation	Late fee
Restaurant						
Simple	\$ 329.00	\$ 164.00	\$ 159.00	\$ 164.00	\$ 132.00	\$ 65.00
Moderate	\$ 463.00	\$ 232.00	\$ 159.00	\$ 241.00	\$ 132.00	\$ 93.00
Complex	\$ 664.00	\$ 332.00	\$ 159.00	\$ 345.00	\$ 132.00	\$ 133.00
Limited	\$ 165.00	\$ 83.00	\$ 159.00	\$ 86.00	\$ 132.00	\$ 34.00
Additional Prep Area	\$ 173.00	\$ 85.00	\$ 159.00	\$ 88.00	\$ 132.00	\$ 34.00
Mobile Restuarant	\$ 313.00	\$ 119.00	\$ 159.00	\$ 119.00	\$ 132.00	\$ 62.00
Mobile Service Base-Simple	\$ 329.00	\$ 164.00	\$ 159.00	\$ 164.00	\$ 132.00	\$ 66.00
Mobile Service Base-Moderate	\$ 463.00	\$ 232.00	\$ 159.00	\$ 232.00	\$ 132.00	\$ 93.00
Mobile Service Base-Complex	\$ 664.00	\$ 332.00	\$ 159.00	\$ 332.00	\$ 132.00	\$ 133.00
Temporary Event (Annual)	\$ 130.00					
Temporary Event (Short Term)	\$ 64.00					
Farmers Market No Processing	\$ 38.00					
Farmers Market w/Processing	\$ 80.00					
School Kitchen						
Satellite	\$ 162.00	\$ 81.00	\$ 159.00	\$ 81.00	\$ 132.00	\$ 32.00
Full Service	\$ 329.00	\$ 164.00	\$ 159.00	\$ 164.00	\$ 132.00	\$ 66.00
Retail Food						
No Food Processing	\$ 86.00	\$ 38.00	\$ 159.00	\$ 38.00	\$ 132.00	\$ 17.00
Sales Under \$25K w/Processing	\$ 86.00	\$ 43.00	\$ 159.00	\$ 43.00	\$ 132.00	\$ 17.00
Sales > \$25K, Non-Hazardous	\$ 355.00	\$ 178.00	\$ 159.00	\$ 178.00	\$ 132.00	\$ 71.00
Sales \$25K-\$1mil, Hazardous	\$ 496.00	\$ 249.00	\$ 159.00	\$ 249.00	\$ 132.00	\$ 99.00
Sales > \$1 mil, Hazardous	\$ 1,275.00	\$ 639.00	\$ 159.00	\$ 639.00	\$ 132.00	\$ 255.00
Temporary Food License	\$ 130.00					
Farmers Market No Processing	\$ 38.00					
Farmers Market w/Processing	\$ 80.00					
Hotels						
5-30 rooms	\$ 450.00	\$ 224.00	\$ 159.00	\$ 225.00	\$ 132.00	\$ 90.00
31-99 rooms	\$ 526.00	\$ 263.00	\$ 159.00	\$ 263.00	\$ 132.00	\$ 105.00
100-199 rooms	\$ 604.00	\$ 303.00	\$ 159.00	\$ 303.00	\$ 132.00	\$ 121.00
200 or more rooms	\$ 890.00	\$ 445.00	\$ 159.00	\$ 445.00	\$ 132.00	\$ 178.00
Bed and Breakfast						
	\$ 232.00	\$ 111.00	\$ 159.00	\$ 111.00	\$ 132.00	\$ 45.00
Pools						
Pool	\$ 261.00	\$ 131.00	\$ 131.00	\$ 131.00	\$ 132.00	\$ 52.00
Water Attraction w/2 Slides per Basin	\$ 261.00	\$ 131.00	\$ 131.00	\$ 131.00	\$ 132.00	\$ 52.00
Water Attraction	\$ 261.00	\$ 131.00	\$ 131.00	\$ 131.00	\$ 132.00	\$ 52.00
Waterslide or Pool Slide per Basin	\$ 50.00	\$ 25.00	\$ 25.00	\$ 25.00	\$ 127.00	\$ 10.00
Additional Fees						
Duplicate License	\$ 17.00					
Operating Without A License	\$ 835.00					
Inspection No Processing	\$ 38.00					
Inspection w/Processing	\$ 80.00					
No Certified Food Manager	\$ 186.00					

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



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 fax (414) 371-2988
 nshealthdept.org

NORTH SHORE ENVIRONMENTAL HEALTH PROPOSED 2022-23 FEE SCHEDULE

	Annual	Preinspection	Reinspection	Plan review	Consultation	Late fee
Restaurant						
Simple	\$ 345.00	\$ 181.00	\$ 167.00	\$ 172.00	\$ 138.00	\$ 68.00
Moderate	\$ 486.00	\$ 244.00	\$ 167.00	\$ 253.00	\$ 138.00	\$ 98.00
Complex	\$ 697.00	\$ 349.00	\$ 167.00	\$ 362.00	\$ 138.00	\$ 140.00
Limited	\$ 173.00	\$ 87.00	\$ 167.00	\$ 90.00	\$ 138.00	\$ 36.00
Additional Prep Area	\$ 182.00	\$ 89.00	\$ 167.00	\$ 92.00	\$ 138.00	\$ 36.00
Mobile Restuarant	\$ 329.00	\$ 125.00	\$ 167.00	\$ 125.00	\$ 138.00	\$ 65.00
Mobile Service Base-Simple	\$ 345.00	\$ 172.00	\$ 167.00	\$ 181.00	\$ 138.00	\$ 69.00
Mobile Service Base-Moderate	\$ 486.00	\$ 244.00	\$ 167.00	\$ 244.00	\$ 138.00	\$ 98.00
Mobile Service Base-Complex	\$ 697.00	\$ 349.00	\$ 167.00	\$ 349.00	\$ 138.00	\$ 140.00
Temporary Event (Annual)	\$ 136.00					
Temporary Event (Short Term)	\$ 67.00					
Farmers Market No Processing	\$ 40.00					
Farmers Market w/Processing	\$ 84.00					
School Kitchen						
Satellite	\$ 170.00	\$ 85.00	\$ 167.00	\$ 85.00	\$ 138.00	\$ 34.00
Full Service	\$ 345.00	\$ 181.00	\$ 167.00	\$ 181.00	\$ 138.00	\$ 69.00
Retail Food						
No Food Processing	\$ 90.00	\$ 40.00	\$ 167.00	\$ 40.00	\$ 138.00	\$ 18.00
Sales Under \$25K w/Processing	\$ 90.00	\$ 45.00	\$ 167.00	\$ 45.00	\$ 138.00	\$ 18.00
Sales > \$25K, Non-Hazardous	\$ 373.00	\$ 187.00	\$ 167.00	\$ 187.00	\$ 138.00	\$ 74.00
Sales \$25K-\$1mil, Hazardous	\$ 521.00	\$ 261.00	\$ 167.00	\$ 261.00	\$ 138.00	\$ 104.00
Sales > \$1 mil, Hazardous	\$ 1,339.00	\$ 671.00	\$ 167.00	\$ 671.00	\$ 138.00	\$ 268.00
Temporary Food License	\$ 136.00					
Farmers Market No Processing	\$ 40.00					
Farmers Market w/Processing	\$ 84.00					
Hotels						
5-30 rooms	\$ 472.00	\$ 235.00	\$ 167.00	\$ 236.00	\$ 138.00	\$ 94.00
31-99 rooms	\$ 552.00	\$ 276.00	\$ 167.00	\$ 276.00	\$ 138.00	\$ 110.00
100-199 rooms	\$ 634.00	\$ 318.00	\$ 167.00	\$ 318.00	\$ 138.00	\$ 127.00
200 or more rooms	\$ 934.00	\$ 467.00	\$ 167.00	\$ 467.00	\$ 138.00	\$ 187.00
Bed and Breakfast						
	\$ 244.00	\$ 116.00	\$ 167.00	\$ 116.00	\$ 138.00	\$ 47.00
Pools						
Pool	\$ 274.00	\$ 137.00	\$ 137.00	\$ 137.00	\$ 138.00	\$ 55.00
Basin	\$ 274.00	\$ 137.00	\$ 137.00	\$ 137.00	\$ 138.00	\$ 55.00
Water Attraction	\$ 274.00	\$ 137.00	\$ 137.00	\$ 137.00	\$ 138.00	\$ 55.00
Waterslide or Pool Slide per Basin	\$ 52.00	\$ 26.00	\$ 26.00	\$ 26.00	\$ 133.00	\$ 11.00
Additional Fees						
Duplicate License	\$ 18.00					
Operating Without A License	\$ 835.00					
Inspection No Processing	\$ 40.00					
Inspection w/Processing	\$ 84.00					
No Certified Food Manager	\$ 195.00					



GOVERNMENT FINANCE OFFICERS ASSOCIATION
NEWS RELEASE

FOR IMMEDIATE RELEASE

5/18/2022

For more information contact:
Michele Mark Levine, Director/TSC
Phone: (312) 977-9700
Fax: (312) 977-4806
Email: mlevine@gfoa.org

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **Village of Bayside** for its annual comprehensive financial report for the fiscal year ended December 31, 2020. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.

203 NORTH LASALLE STREET, SUITE 2700, CHICAGO, ILLINOIS 60601-1210



Government Finance Officers Association
203 North LaSalle Street, Suite 2700
Chicago, Illinois 60601-1210
312.977.9700 fax: 312.977.4806

5/18/2022

Andrew Pederson
Manager
Village of Bayside, Wisconsin

Dear Mr. Pederson:

We are pleased to notify you that your annual comprehensive financial report for the fiscal year ended December 31, 2020 qualifies for GFOA's Certificate of Achievement for Excellence in Financial Reporting. The Certificate of Achievement is the highest form of recognition in governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

When a Certificate of Achievement is awarded to a government, an Award of Financial Reporting Achievement (AFRA) is also presented to the individual(s) or department designated by the government as primarily responsible for its having earned the Certificate. This award has been sent to the submitter as designated on the application.

We hope that you will arrange for a formal presentation of the Certificate and Award of Financial Reporting Achievement, and give appropriate publicity to this notable achievement. A sample news release is included to assist with this effort.

We hope that your example will encourage other government officials in their efforts to achieve and maintain an appropriate standard of excellence in financial reporting.

Sincerely,

A handwritten signature in cursive script that reads "Michele Mark Levine". The signature is written in black ink and is positioned above the typed name.

Michele Mark Levine
Director, Technical Services

April 27, 2022

Leah Hofer
Assistant to the Village Manager
Village of Bayside
9075 Regent Road
Bayside, WI 53217

Dear Ms. Hofer:

We are pleased to inform you, based on the examination of your budget by a panel of independent reviewers, that your budget document has been awarded the Distinguished Budget Presentation Award from Government Finance Officers Association (GFOA) for the current fiscal period. This award is the highest form of recognition in governmental budgeting. Its attainment represents a significant achievement by your organization.

The Distinguished Budget Presentation Award is valid for one year. To continue your participation in the program, it will be necessary to submit your next annual budget document to GFOA within 90 days of the proposed budget's submission to the legislature or within 90 days of the budget's final adoption. Information about how to submit an application for the Distinguished Budget Program application is posted on GFOA's website.

Each program participant is provided with confidential comments and suggestions for possible improvements to the budget document. Your comments are enclosed. We urge you to carefully consider the suggestions offered by our reviewers as you prepare your next budget.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for its having achieved the award. Enclosed is a Certificate of Recognition for Budget Preparation for:

Finance Department

Continuing participants will receive a brass medallion that will be mailed separately. First-time recipients will receive an award plaque within eight to ten weeks. Enclosed is a camera-ready reproduction of the award for inclusion in your next budget. If you reproduce the camera-ready image in your next budget, it should be accompanied by a statement indicating continued compliance with program criteria. The following standardized text should be used:

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to **Village of Bayside, Wisconsin**, for its Annual Budget for the fiscal year beginning **January 01, 2022**. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

A press release is enclosed.

Upon request, GFOA can provide a video from its Executive Director congratulating your specific entity for winning the Budget Award.

We appreciate your participation in this program, and we sincerely hope that your example will encourage others in their efforts to achieve and maintain excellence in governmental budgeting. The most current list of award recipients can be found on GFOA's website at www.gfoa.org. If we can be of further assistance, please contact the Technical Services Center at (312) 977-9700.

Sincerely,

A handwritten signature in cursive script that reads "Michele Mark Levine".

Michele Mark Levine
Director, Technical Services Center

Enclosure

FOR IMMEDIATE RELEASE

April 27, 2022

For more information, contact:

Technical Services Center
Phone: (312) 977-9700
Fax: (312) 977-4806
E-mail: budgetawards@gfoa.org

(Chicago, Illinois)--Government Finance Officers Association is pleased to announce that **Village of Bayside, Wisconsin**, has received GFOA's Distinguished Budget Presentation Award for its budget.

The award represents a significant achievement by the entity. It reflects the commitment of the governing body and staff to meeting the highest principles of governmental budgeting. In order to receive the budget award, the entity had to satisfy nationally recognized guidelines for effective budget presentation. These guidelines are designed to assess how well an entity's budget serves as:

- a policy document
- a financial plan
- an operations guide
- a communications device

Budget documents must be rated "proficient" in all four categories, and in the fourteen mandatory criteria within those categories, to receive the award.

When a Distinguished Budget Presentation Award is granted to an entity, a Certificate of Recognition for Budget Presentation is also presented to the individual(s) or department designated as being primarily responsible for having achieved the award. This has been presented to **Finance Department**.

There are over 1,700 participants in the Budget Awards Program. The most recent Budget Award recipients, along with their corresponding budget documents, are posted quarterly on GFOA's website. Award recipients have pioneered efforts to improve the quality of budgeting and provide an excellent example for other governments throughout North America.

Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources and practical research for more than 21,000 members and the communities they serve.



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**Village of Bayside
Wisconsin**

For the Fiscal Year Beginning

January 01, 2022

Christopher P. Morill

Executive Director



**The Government Finance Officers Association
of the United States and Canada**

presents this

CERTIFICATE OF RECOGNITION FOR BUDGET PREPARATION

to

**Finance Department
Village of Bayside, Wisconsin**



The Certificate of Recognition for Budget Preparation is presented by the Government Finance Officers Association to those individuals who have been instrumental in their government unit achieving a Distinguished Budget Presentation Award. The Distinguished Budget Presentation Award, which is the highest award in governmental budgeting, is presented to those government units whose budgets are judged to adhere to program standards

Executive Director

Christopher P. Morrill

Date: **April 27, 2022**



reinvent the way you work™

June 6, 2022

Project #122313

Village of Bayside
9075 Regent Road
Bayside, WI 53217
Attn: Andy Pederson

Proposal for: 10 Wright Line Eaton Dispatch Desks

****FURNISHINGS PROPOSAL****

BSI is pleased to submit this proposal to furnish labor and materials required to perform all work in accordance with direction / drawings by Wright Line Eaton on the following attachment:

Attachment #1 – Dispatch Desk Drawings

Dispatch Desks – Product Total:	\$177,917.60
Delivery and Installation, Including Removal of Old Desks:	<u>\$12,450.00</u>
Total:	\$190,367.60 plus applicable sales tax

Notes

1. Above quote is valid through 6/24/22
2. Delivery and installation of furniture is estimated to take 5 days

Please note that across the nation, there is a shortage of raw materials, such as foam and plastic, needed to fabricate products. This situation, along with increased demand, is affecting lead times.

Terms of Payment

- 50% due at time of order for projects under \$250,000. For projects over \$250,000, 1/3 of total due at time of order, 1/3 due at start of install, balance to be invoiced upon project completion.
- All invoices due within 30 days of invoice date. Interest at a rate of 2.5% per month will be charged on all delinquent payments.
- No payment shall be withheld on any invoice because of partial delivery of the entire order.
- BSI limits credit card transactions to \$1000.00 per contract, all transactions will be assessed a 2.5% processing fee.

This proposal is subject to written acceptance by 6/24/22
The terms on the attached are expressly made a part of this agreement.

Accepted by	Date	Presented by	Date
_____		<u>Shannon Tracy</u>	<u>06/06/2022</u>
Signature		Shannon Tracy	
_____		Account Executive	
Title		BSI (Building Service Inc.)	

All sales are final upon receipt of signed proposal or customer purchase order issued to BSI, and accepted by an officer of Building Service Inc.

<u>Lori Torrison</u>	<u>6/6/22</u>
BSI (Building Service Inc.)	Date
<u>Executive Vice President</u>	
Title	



www.buildingservice.com
Waukesha 262.955.6400
Appleton 920.735.3636



reinvent the way you work™

Terms and Conditions

Signature of proposal or receipt of customer purchase order binds client to the following terms and conditions.

Warranty

- All work is warranted by BSI (Building Service, Inc.) to be free from defects in materials or workmanship for a period of twelve (12) months from date of delivery /or substantial completion, or for the length of manufacturers stated warranty (whichever is longest). No agent or representative of BSI is authorized to make any additional representations or warranties unless in writing and made part of these terms and conditions of sale.

Delays

- If delivery cannot be made as scheduled (due to non-BSI related conditions) buyer will pay any applicable warehousing and redelivery charges. The product will be made available for inspection at the designated storage facility and will be invoiced according to original schedule and payment terms.

Safety & Storage

- Purchaser agrees to furnish a safe place for storage of BSI supplies and equipment as well as all furnishings and materials, described herein. In addition, supply without cost; necessary light, heat, power, elevator service and a safe environment for BSI and its associates. BSI associates shall be informed by the owner of all hazardous substances which they may come in contact with at the site.
- The site shall be clean, clear and free of debris prior to commencement of work. Adequate facilities for off-loading, staging, moving and handling shall be provided.
- After arrival at site, any loss or damages by weather, fire or other elements, other trades or buyers' personnel shall be the responsibility of the buyer. Purchaser must notify BSI, in writing, of any claim for damages to goods within 3 days of delivery. In the event of damages BSI reserves the right to repair damaged product or replace the item as deemed appropriate by BSI.

Asbestos/Mold

- In the event it shall be determined or found during the course of BSI's performance of this contract that there is asbestos or mold in the area of the work being so performed, it is understood and agreed that BSI shall discontinue its work until such time as the asbestos or mold is removed by owner and/or general contractor with whom this contract is being made. In the event the asbestos or mold is not so removed or other suitable arrangements are not made, this contract shall then terminate and BSI shall then be paid for the work performed by it up to the time of the termination of its performance. BSI shall not be responsible for the removal, cost of removal or the cost of any construction delays which shall be caused, incurred and/or sustained by reason of the presence of asbestos or mold on the subject premises.
- After asbestos containing materials or mold has been removed by a qualified abatement contractor, the owner shall provide BSI with a written air clearance sample results (as determined by laboratory analysis) that are no greater than 0.01 fibers per cubic centimeter as analyzed by phase contrast microscopy or as accepted by EPA transmission electron microscopy clearance standard.

Changes

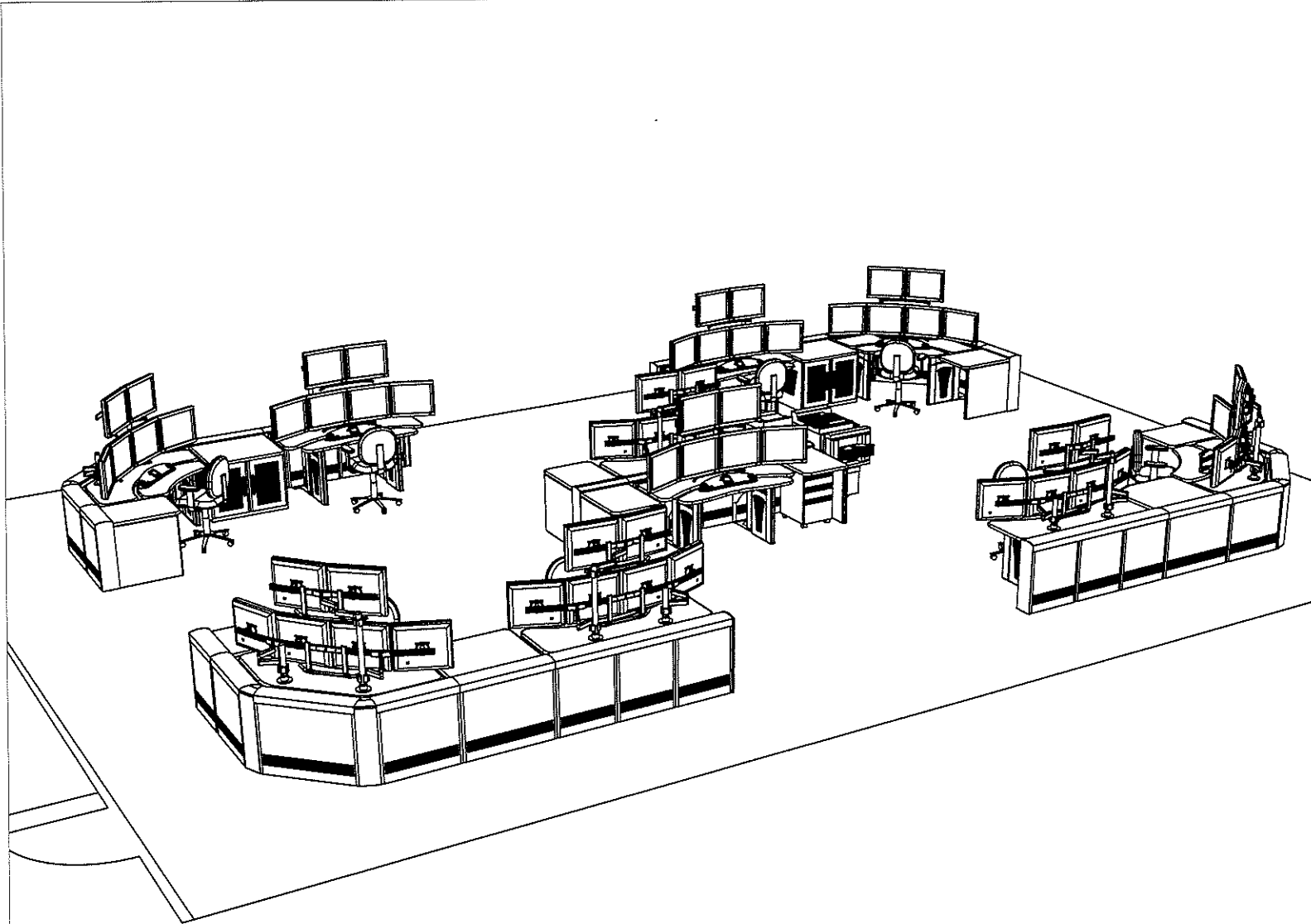
- All change orders or proposals for additional work must be signed before work will commence. No credit allowance shall be made for alterations, unless such credit or allowance has been agreed to by BSI in writing.
- All additions, amendments, or changes of any manner whatsoever, subsequent to this contract, shall be now and at all times subject to the provisions, restrictions, limitations, conditions and remedies provided for in this contract, whether or not such orders, additions, amendments or changes be evidenced by further writings.
- In the event a cancellation must be made after this proposal is approved and submitted by the purchaser to BSI, it is understood and agreed that BSI will be paid for materials ordered, all stock inventory and all work already accomplished on the project to date of cancellation, as well as all manufacturer cancellation/change penalties.

Escalator Clause

- In the event of significant delay or price increase of material or freight, occurring during the performance of the contract resulting from acts beyond BSI's reasonable control including, without limitation, acts of God, pandemics, epidemics, quarantine, government mandated shutdowns, acts of war or terrorism, shortages of material, labor difficulties, riots, or civil unrest, the contract sum, the time of completion, or contract requirements shall be equitably adjusted by Change Order. A change in price of an item of material or freight will be considered significant when the price of an item increases 20% or more between the date of this Contract and the date of installation. The amount of the increase shall be capped at 50% of the increase in cost of the original budget price for the item.



www.buildingservice.com
Waukesha 262.955.6400
Appleton 920.735.3636



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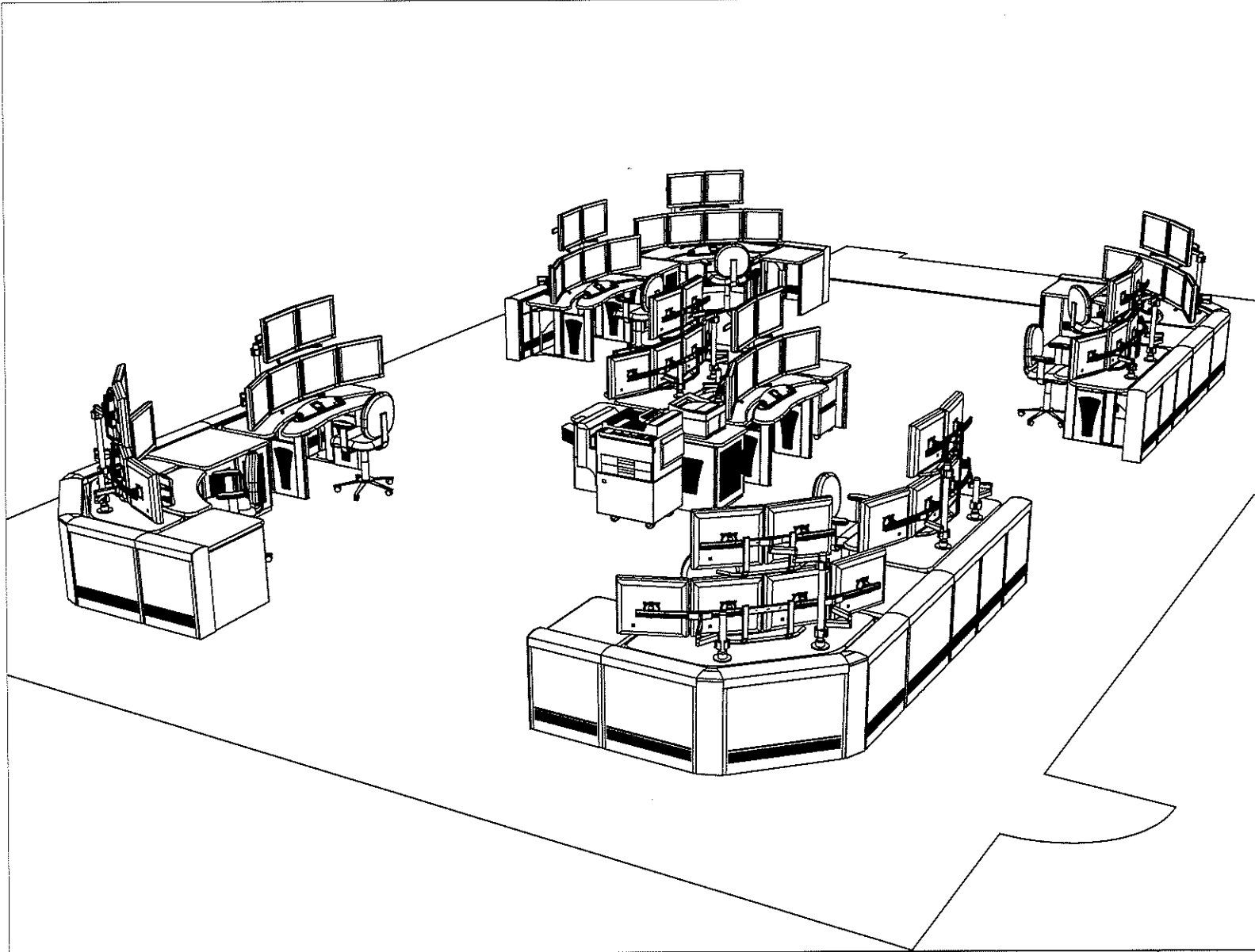


Sales Representative:
 Marta Larson Wesenick
 Central

Prepared for:
 BSI - Bayside
 Option 2
 SCALE: CUSTOM

Product:
 Profile
 Date:
 05/23/2022

Drawn By:
 Jidnyasa
 Quote:
 Q3G001_04267



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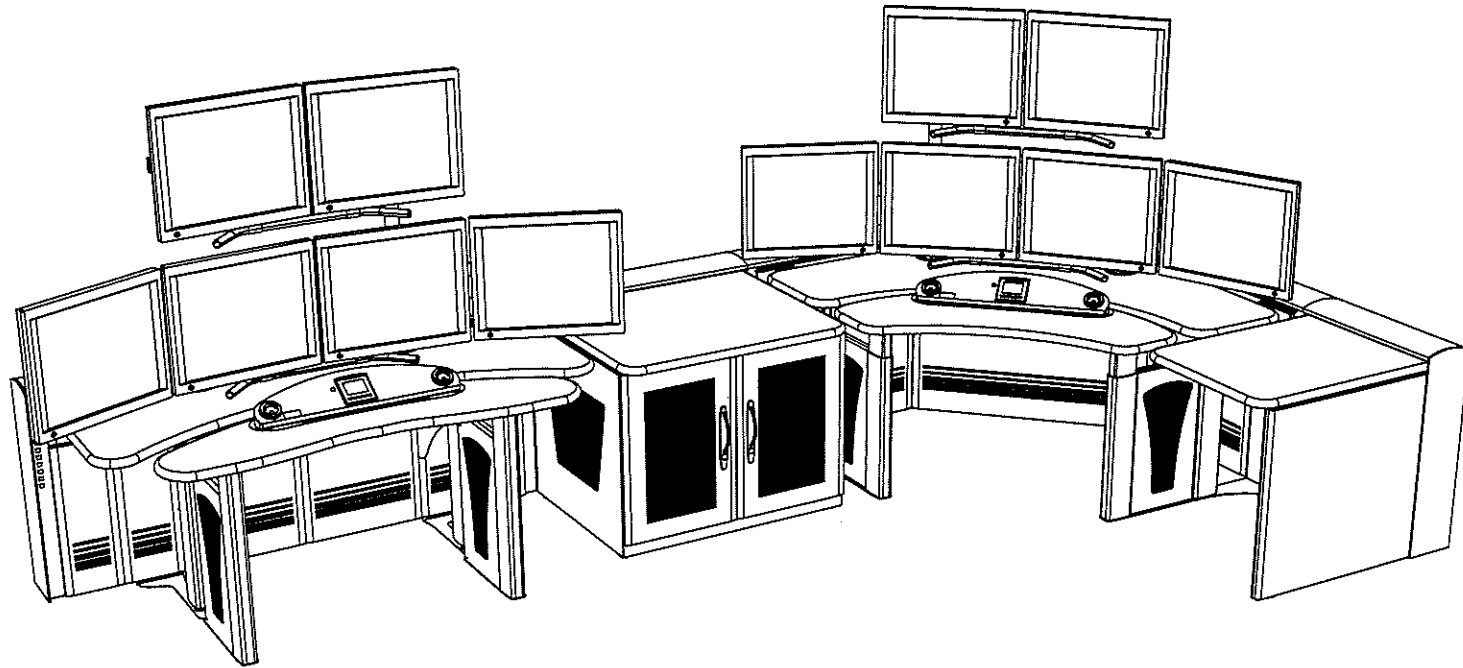


Sales Representative:
 Marta Larson Wesenick
 Central

Prepared for:
 BSI - Bayside
 Option 2
 SCALE: CUSTOM

Product:
 Profile
 Date:
 05/23/2022

Drawn By:
 Jidnyasa
 Quote:
 Q3G001_04267



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Sales Representative:
 Marta Larson Wesenick

Central

Prepared for:
 BSI - Bayside
 Option 2

SCALE: CUSTOM

Product:
 Profile

Date:
 05/23/2022

Drawn By:
 Jidnyasa

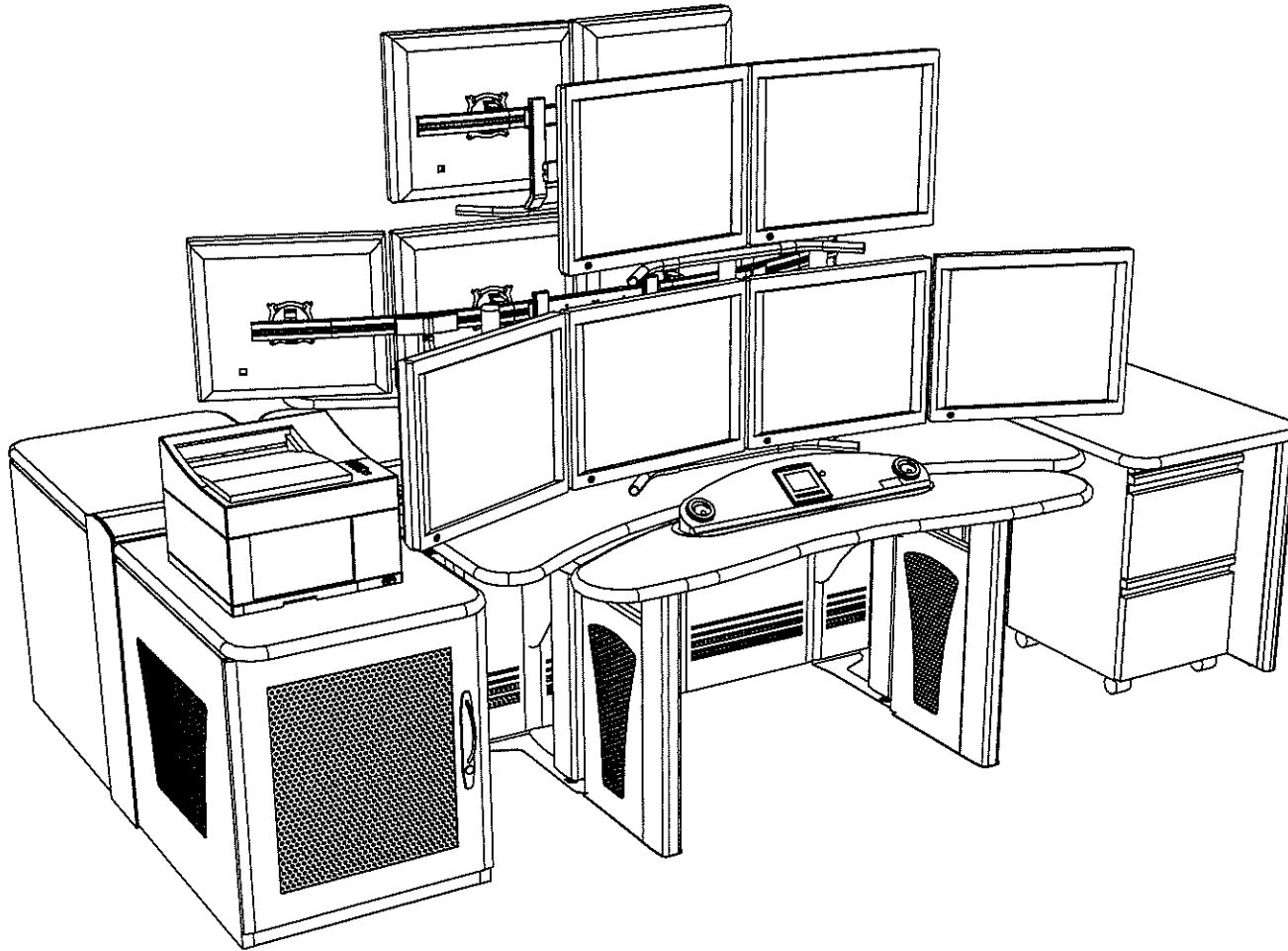
Quote:
 Q3G001_04267

PLOT DATE: 5/23/2022 10:46:32 PM

SAVE DATE: 5/23/2022 10:44:50 PM

Jalgaonkar, Jidnyasa R

Q3G001_04267.dwg



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Sales Representative:
 Marta Larson Wesenick
 Central

Prepared for:
 BSI - Bayside
 Center stations
 SCALE: CUSTOM

Product: Profile	Drawn By: Jidnyasa
Date: 05/23/2022	Quote: Q3G001_04267



Sales Representative:
Marta Larson Wesenick

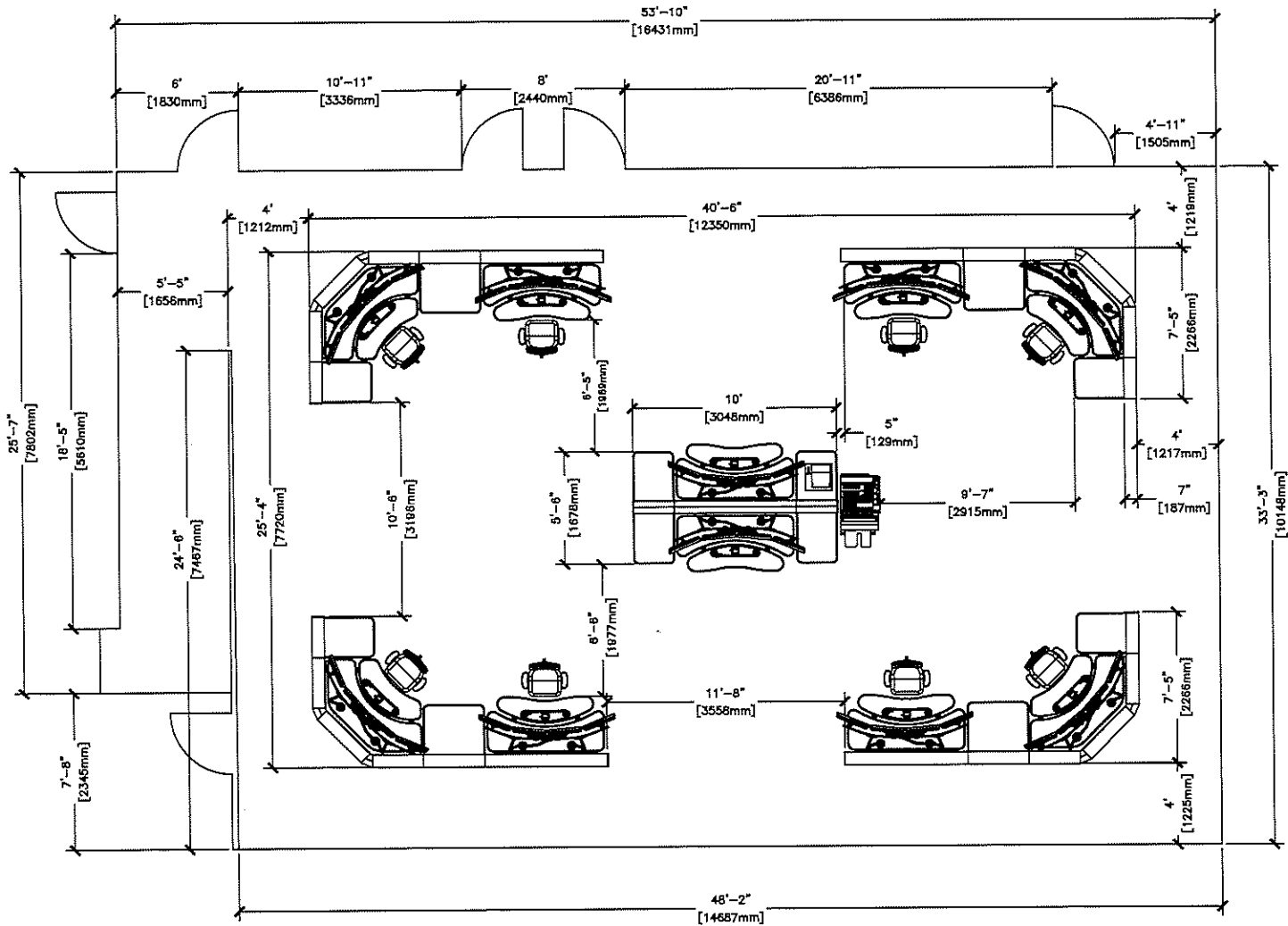
Central

Prepared for:
BSI - Bayside
Option 2

SCALE: CUSTOM

Product
Profile
Date:
05/23/2022

Drawn By:
Jidnyasa
Quote:
Q3G001_04267



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Sales Representative:
Marta Larson Wesenick

Central

Prepared for:
BSI - Bayside
Option 2

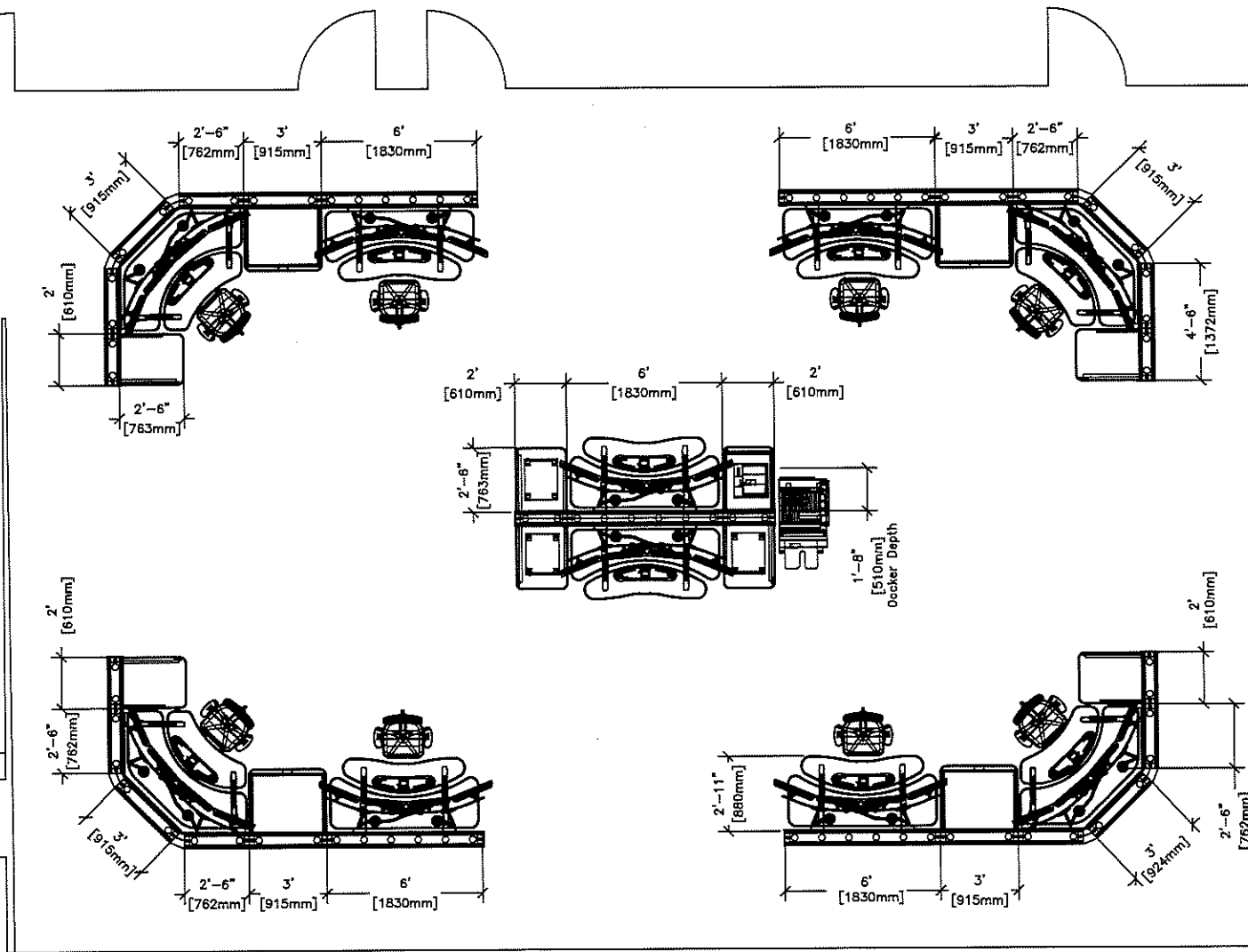
SCALE: CUSTOM

Product:
Profile

Date:
05/23/2022

Drawn By:
Jidnyasa

Quote:
Q3G001_04267



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ITEM LIST			
Ln.	QTY	PART NO	DESCRIPTION
0010	2	C845	Box/ Box/ File Mobile Pedestal
0020	1	C846	File/ File Mobile Pedestal
0030	8	PBW2430D	24 x 30 Bullnose Worksurface
0040	4	PBW3630D	36 x 30 Bullnose Worksurface
0050	2	PC2429D1	24" Profile Core, Double Sided with No Skins
0060	4	PC2429S1	24" Profile Core, Single Sided with Back Skins
0070	8	PC3029S1	30" Profile Core, Single Sided with Back Skins
0080	8	PC3629S1	36" Profile Core, Single Sided with Back Skins
0090	1	PC7229D1	72" Profile Core, Double Sided with No Skins
0100	4	PC7229S1	72" Profile Core, Single Sided with Back Skins
0110	4	PCPD3628	36" x 28", CPU Docker
0120	8	PCSK2000	20"W Removable Skin for Profile Core
0130	2	PCTT24D1	24" Top Trim--Core Only--Double
0140	4	PCTT24S1	24" Top Trim--Core Only--Single
0150	8	PCTT30S1	30" Top Trim--Core Only--Single
0160	8	PCTT36S1	36" Top Trim--Core Only--Single
0170	1	PCTT72D1	72" Top Trim--Core Only--Double
0180	4	PCTT72S1	72" Top Trim--Core Only--Single
0190	8	PCVWC045	45D Concave Wedge Connector for Core only
0200	4	PCPRKIT28	28" Dock/Rm Conv Kit
0210	1	PCPL2428	24" X 28" CPU Docker
0220	6	PEWS72303EZ	72"W Linear Dual Lift, E--Zone
0230	4	PL3036302EZ	30 x 36 x 30 45D Dual Lift, E--Zone
0240	3	PUPRFLH1	Profile Full Depth LH Upright 30"
0250	4	PUPRFRH1	Profile Full Depth RH Upright 30"
0260	4	PUPRSLH1	Profile Top Support - LH 30"
0270	3	PUPRSRH1	Profile Top Support - RH 30"
0280	10	PVETC000	Vertical End Trim for Profile Core

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BOM Created on - 05/23/2022 13:00:26



Sales Representative:
Marta Larson Wesenick
Central

Prepared for:
BSI - Bayside
Option 2

Product:	Drawn By:
Profile	Jidnyasa
Date:	Quote:
05/23/2022	Q3G001_04267

CUSTOMER PROJECT REVIEW SHEET:

Final Layout Meets Requirements

Room Dimensions are Accurate

Fpds and CPU sizes have been verified

Customer initials

Product Line:
Steel Color Choice:
<input type="text"/>
Laminate Color Choice:
<input type="text"/>
Edge Banding Choice:
<input type="text"/>
Fabric Color Choice:
<input type="text"/>

Product Line:
Steel Color Choice:
<input type="text"/>
Laminate Color Choice:
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Edge Banding Choice:
<input type="text"/>
Fabric Color Choice:
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Product Line:
Steel Color Choice:
<input type="text"/>
Laminate Color Choice:
<input type="text"/>
Edge Banding Choice:
<input type="text"/>
Fabric Color Choice:
<input type="text"/>

Optional Items shown May not be on Order:

*Please review and list any shown that are not on order- Monitors, Seating, Mobile Pedistals, Filing cabinets, other equipment, etc

Additional Project Notes:

Installation Scope of Work Defined:

*See Installation Checklist for Guidance

Rep Signature:

Customer Signature:

Date:

X

X



Sales Representative:
Marta Larson Wesenick

Central

Prepared for:
BSI -- Bayside
Option 2

Product:
Profile

Date:
05/23/2022

Drawn By:
Jidnyasa

Quote:
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S1411 - AV - Monitors Option 3

Village of Bayside

9075 Regent Road
Bayside, WI 53217



Presented By:



Smart Spaces

W222 N630 Cheaney Rd
Waukesha, WI 53186 United States
262-955-6400
www.smartspaceswi.com

Modified: 6/10/2022

Revision: 6

Location Summary

Village of Bayside: Displays

\$30,370.50

This proposal is based on the following scope of work 10 new workstations. Each workstation has a 2x4 monitor formation, (2) on the top row and (4) on the bottom row of each work station. The 2 on the top will be a 24" flat panel monitors. The bottom row will have (2) 24" flat panel monitors in the center. On each side of these center monitors will be 24" touch screen monitors for the radio and phone. The new monitors will require display port to HDMI adapter cables. These are required as the existing monitors in the system are DVI, and the new monitors do not support DVI. These adapter cables are included in this proposal. Smart Spaces will use the monitor mounts that BSI is supplying for the new workstations. Great care is required for the de-installation and installation of these monitors as this space is mission critical. Smart Spaces will install Professional grade surge protection to protect the new displays from power surges and spikes.

Village of Bayside: Display Removal

\$6,000.00

Smart Spaces will de-install the existing (48) desk computer monitors and turn them over to the client.

Village of Bayside: Critical Spares

\$1,761.78

Smart Spaces will supply (2) new 24" Flat Panel monitors and (2) new 24" Touch Screen monitors as critical spares.

Village of Bayside: Sound Masking

\$8,733.41

Smart Spaces will supply and install (1) new Sound Masking system that will cover the following locations, the employee break room and the hallway between the break room and the bathroom Room, 108, Room, 110, Room, 118 and Room, 121. This system will consist of (1) new sound masking generator and (21) new emitters that will be mounted the existing ceiling tiles. The sound masking generator will be mounted in an OFE "Owner Furnished Equipment" rack in computer room 128. This is a three-zone sound masking system. There will be rack mounted surge protection that will be installed to protect the equipment from power surges and spikes. All power and data required at the rack location will be provided by others.

Revision # 6 - 6/10/2022 Combined Sound Masking Proposal

Labor

\$9,870.00

Grand Total:

\$56,735.69

Village of Bayside: Displays

This proposal is based on the following scope of work 10 new workstations. Each workstation has a 2x4 monitor formation, (2) on the top row and (4) on the bottom row of each workstation. The 2 on the top will be a 24" flat panel monitors. The bottom row will have (2) 24" flat panel monitors in the center. On each side of these center monitors will be 24" touch screen monitors for the radio and phone. The new monitors will require display port to HDMI adapter cables. These are required as the existing monitors in the system are DVI, and the new monitors do not support DVI. These adapter cables are included in this proposal. Smart Spaces will use the monitor mounts that BSI is supplying for the new workstations. Great care is required for the de-installation and installation of these monitors as this space is mission critical. Smart Spaces will install Professional grade surge protection to protect the new displays from power surges and spikes.

Displays



- 40 **LG Commercial 22BK430H-B**
22 class IPS FHD Monitor



- 20 **Philips 242B9T**
Featuring a 23.8" In-Plane Switching (IPS) panel, this monitor sports a 1920 x 1080 resolution and 10-point capacitive touch support.

Surge Protection



- 10 **SnapAV WB-400-8**
WattBox power conditioner, 8-outlet, 3240J, EMI/RFI filtration

Wire and Cable



- 60 **Liberty Wire and Cable E-DPM-HDM-15F**
15' Display Port to HDMI Molded AWM rated interconnection cables

* Price Includes Accessories

Presented By: Smart Spaces

Project Name: S1411 - AV - Monitors Option 3

Project No.: S1411

6/10/2022

Attachment 1



- 20 **SnapAV B-USB2-AB-4M**
Binary reversible USB 2.0 A (Male) to B (Male) cable, 4 meter (13.12 feet)

Village of Bayside: Display Removal

Smart Spaces will de-install the existing (48) desk computer monitors and turn them over to the client.

Labor

- 48 **OFE Remove Owner Furnished Display**
Remove existing owner furnished display

Village of Bayside: Critical Spares

Smart Spaces will supply (2) new 24" Flat Panel monitors and (2) new 24" Touch Screen monitors as critical spares.

Displays



- 2 **LG Commercial 22BK430H-B**
22 class IPS FHD Monitor



- 2 **Philips 242B9T**
Featuring a 23.8" In-Plane Switching (IPS) panel, this monitor sports a 1920 x 1080 resolution and 10-point capacitive touch support.

* Price Includes Accessories

Presented By: Smart Spaces

Project Name: S1411 - AV - Monitors Option 3

Project No.: S1411

Page 4 of 12

6/10/2022

Village of Bayside: Sound Masking

Smart Spaces will supply and install (1) new Sound Masking system that will cover the following locations, the employee break room and the hallway between the break room and the bathroom Room, 108, Room, 110, Room, 118 and Room, 121. This system will consist of (1) new sound masking generator and (21) new emitters that will be mounted the existing ceiling tiles. The sound masking generator will be mounted in an OFE "Owner Furnished Equipment" rack in computer room 128. This is a three-zone sound masking system. There will be rack mounted surge protection that will be installed to protect the equipment from power surges and spikes. All power and data required at the rack location will be provided by others.

Revision # 6 - 6/10/2022 Combined Sound Masking Proposal

Mounts



- 1 **Biamp Systems Qt X RMT-KT**
Qt X Controller Rack Mount Kit

Speakers



- 6 **Cambridge Sound Management E-A-W-16-4**
Qt standard emitter 4 pack with 4 x 16 feet white plenum rated cable

Soundmasking



- 1 **Biamp Systems Qt X 300**
3 Zone Sound Masking Generator And Control Module

Wire and Cable

- 3 **D - Plenum**
One CAT6 Run - Plenum rated

* Price Includes Accessories

Presented By: Smart Spaces

6/10/2022

Project Name: S1411 - AV - Monitors Option 3

Project No.: S1411

Attachment 1



- 2 Liberty AV CAT6 RJ45
Category 6 one-piece crimp RJ45 plug



- 75 Windy City Wire CAT6P-BLK
23 AWG 4 Pair Bare Copper, Non-Shielded Plenum Rated
Category 6 [Black]

Racking



- 1 **Middle Atlantic PD-915R**
Rack mount power module 6 switched, 1 unswitched, 15Amp

* Price Includes Accessories

Presented By: Smart Spaces

Project Name: S1411 - AV - Monitors Option 3

Project No.: S1411

6/10/2022

Labor

Labor

- 2 **Misc. Parts and Shipping and Handling**
Miscellaneous Materials and Shipping and Handling costs



- 1 BSI Misc Parts
Misc Parts



- 1 BSI Shipping and Handling
Freight

- 1 **Project Labor**
Project Labor of Project Management, Design and Engineering & Programming/Commissioning

- 1 **Project Labor**
Project Labor of Project Management, Design and Engineering & Programming/Commissioning

* Price Includes Accessories

Project Summary

Equipment:	\$31,278.19
Installation Labor:	\$21,037.50
Programming Labor:	\$300.00
Project Management Labor:	\$2,200.00
Design and Engineering Labor:	\$1,920.00
Grand Total:	\$56,735.69

* Price Includes Accessories

Presented By: Smart Spaces

6/10/2022

Project Name: S1411 - AV - Monitors Option 3

Project No.: S1411

Page 8 of 12

Contract

Presented By:

Modified: 6/10/2022

Revision: 6



S1411 - AV - Monitors Option 3

Smart Spaces

W222 N630 Cheaney Rd
Waukesha, WI 53186 United States
262-955-6400
www.smartspaceswi.com

Village of Bayside

9075 Regent Road
Bayside, WI 53217

Terms and Conditions

Signature of proposal or receipt of customer purchase order binds client to the following terms and conditions.

Peace of Mind SMART SPACES AV Warranty

- All work is warranted by SMART SPACES to be free from defects in materials or workmanship for a period of twelve (12) months from date of delivery /or substantial completion, or for the length of manufacturers stated warranty (whichever is longest, for parts only, labor is for 12 months only). No agent or representative of SMART SPACES is authorized to make any additional representations or warranties unless in writing and made part of these terms and conditions of sale.

System Design Goals

There are two primary principles which determine the content of your system.

- First, we create a system design that precisely matches your individual needs and wants for video, sound and styling.
- Second, we make every attempt to insure that the system is as easy to operate as possible so it will be used and enjoyed more often than a system that is complicated and difficult to use.
- With this in mind, we have recommended a combination of components that will provide the highest level of performance with a minimum amount of user operation. You are assured of receiving the maximum value for your investment.

Optimum Performance and Seamless Integration

- Your system has been carefully engineered to blend with the architecture and interior decor of your home or office, while providing the best possible performance. Our system designer will work with yours or BSI's architect (if part of contract scope), interior decorator, builder or cabinetmaker to assure that the system installation meets their and your aesthetic requirements.

Installation, Services and Responsibilities

- Supervise all phases of the installation
- Review blueprints of equipment cabinetry, for proper dimensions, ventilation and wire management.
- Coordinate work performed by other trades, such as electrical service requirements, carpentry, etc.
- Exclusions: Not included in the scope of work unless called for in Attachment 1, or included in a separate SMART SPACES construction/electrical contract:
 - All conduits, high voltage, wiring panels, breakers, relays, boxes, receptacles, etc.
 - Concrete saw cutting and/or core drilling
 - Fire wall, ceiling, roof and floor penetration
 - Necessary gypsum board replacement and/or repair
 - Necessary ceiling tile or T-bar modifications, replacements and/or repair
 - Structural support of equipment *SMART SPACES is not responsible for building related vibrations
 - All millwork (moldings, trim, cut outs, etc.)
 - Patching and Painting
 - Permits (unless specifically provided for and identified within the contract)
 - Unless otherwise stated the pricing in this agreement does not include prevailing wage or union labor
 - Unless specifically noted lifts and scaffolding are not included.

End User Training Included

- Equipment and system overview
- Equipment operation and function
- Equipment start up, stop, and shut down
- Equipment automatic and manual operation
- Discussion and documentation relating to control system operation
- Discussion and documentation relating to system processor and its control applications
- Powering up, powering down AV system via control system
- Manual operation of display systems, audio system and all other related components

Assumptions

- The room(s) match(es) the drawings provided
- Site preparation by the Customer and their contractors includes electrical and data placement per SMART SPACES specification, if

SMART SPACES is not providing electrical and data placements.

- Customer communication of readiness will be considered accurate and executable by SMART SPACES project manager.
- If Customer furnished equipment and existing cabling is to be used, SMART SPACES assumes that these items are in good working condition at this time and will integrate into the designed solution. Any repair, replacement and/or configuration of these items that may be necessary will be made at an additional cost.
- All Network configurations including IP addresses are to be provided, operational and functional before SMART SPACES integration begins. SMART SPACES will not be responsible for testing the LAN connections.
- Cable or Satellite drops must be in place with converter boxes operational before the completion of integration. Any delay resulting in extra work caused by late arrival of these items will result in a change order for time and materials.
- A documented Change Control process will be used when possible - the Customer will have an assigned person with the authority to communicate/approve project Field Directed Change Orders and Contract Change Orders.

Delays

- If delivery cannot be made as scheduled (due to non-SMART SPACES related conditions) buyer will pay any applicable warehousing and redelivery charges. The product will be made available for inspection at the designated storage facility and will be invoiced according to original schedule and payment terms.
- Rescheduling and redeployment of BSI technicians due to unacceptable site preparation may cause scheduling delays and Customer will be charged a re-mobilization fee to offset the lost time due to the lack of readiness.

Safety & Storage

- Purchaser agrees to furnish a safe place for storage of BSI supplies and equipment as well as all furnishings and materials, described herein. In addition, supply without cost; necessary light, heat, power, elevator service and a safe environment for SMART SPACES and its associates. SMART SPACES associates shall be informed by the owner of all hazardous substances which they may come in contact with at the site.
- The site shall be clean, clear and free of debris prior to commencement of work. Adequate facilities for off-loading, staging, moving and handling shall be provided.
- After arrival at site, any loss or damages by weather, fire or other elements, other trades, or buyers' personnel, shall be the responsibility of the buyer. On drop shipments not installed by SMART SPACES, client is responsible to receive, unload, inspect, deliver and install the product. Client must notify SMART SPACES, in writing, of any claim for damages to goods within 2 days of drop ship delivery, to be eligible for filing a freight claim. In the event of damages SMART SPACES reserves the right to repair damaged product or replace the item as deemed appropriate by SMART SPACES.

Asbestos/Mold

- In the event it shall be determined or found during the course of SMART SPACES performance of this contract that there is asbestos or mold in the area of the work being so performed, it is understood and agreed that SMART SPACES shall discontinue its work until such time as the asbestos or mold is removed by owner and/or general contractor with whom this contract is being made. In the event the asbestos or mold is not so removed or other suitable arrangements are not made, this contract shall then terminate and SMART SPACES shall then be paid for the work performed by it up to the time of the termination of its performance. SMART SPACES shall not be responsible for the removal, cost of removal or the cost of any construction delays which shall be caused, incurred and/or sustained by reason of the presence of asbestos or mold on the subject premises.
- After asbestos containing materials or mold has been removed by a qualified abatement contractor, the owner shall provide SMART SPACES with a written air clearance sample results (as determined by laboratory analysis) that are no greater than 0.01 fibers per cubic centimeter as analyzed by phase contrast microscopy or as accepted by EPA transmission electron microscopy clearance standard.

Changes

- All change orders or proposals for additional work must be signed before work will commence. No credit allowance shall be made for alterations, unless such credit or allowance has been agreed to by SMART SPACES in writing.
- All additions, amendments, or changes of any manner whatsoever, subsequent to this contract, shall be now and at all times subject to the provisions, restrictions, limitations, conditions and remedies provided for in this contract, whether or not such orders, additions, amendments or changes be evidenced by further writings.
- In the event a cancellation must be made after this proposal is approved and submitted by the purchaser to SMART SPACES, it is understood and agreed that SMART SPACES will be paid for materials ordered, all stock inventory and all work already accomplished on the project to date of cancellation, as well as all manufacturer cancellation/change penalties.

Terms of Payment

- 50% due at time of order for projects under \$250,000. For projects over \$250,000, 1/3 due at order, 1/3 due at receiving of product, and the final 1/3 due at project completion.
- All invoices due within 30 days of receipt. 2.5% interest will be charged on all delinquent payments.

Contract

Payment Schedule	Amount	Due Date
Initial Deposit	\$28,367.85	
Final	\$28,367.84	

Client: Rich Foscato

Date:

Contractor: Smart Spaces

Date:

Estimate

Wallace Tree & Landscape Inc.
 6115 N Flint Rd
 Glendale Wi 53209

Name/Address
Village of Bayside Shane Albers

Date	Estimate No.	Project
06/10/22	54	

Item	Description	Quantity	Cost	Total
tree	Remove Ash Street trees in the Village from the list provided.		46,000.00	46,000.00T
	Sales Tax		0.00%	0.00
			Total	\$46,000.00

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

ORDINANCE NO: _____

**An Ordinance to Create Section 1-25 of the Municipal Code
With Regard to Publication of Village Actions and Notices**

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

Section One: Section 1-25 of the Municipal Code is hereby created to read as follows:

1-25 Publication of Village Actions and Notice.

Unless formal publication in a published newspaper or posting in three public places are otherwise required by Statute, all notices of Village meetings, agendas, hearings, minutes, or actions which are otherwise required by Ordinance or Statute shall be published by posting in at least one public place within the Village likely to give notice to persons affected and electronically on the Village Internet website. Instances in which formal publication in a published newspaper is required by Statute, include but are not limited to, pursuant to Section 895.05, charges, assessments, civil annexations, detachments, consolidations or incorporations under Chapters 59 through 66 of the Wisconsin Statutes, or legal notices directed to specific individuals. Notice for the Board of Review under Section 70.47(2) requires posting in three public places within the Village and at the meeting place.

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

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

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

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this twenty-third day of June, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom,
Administrative Services Director/Village Clerk

**APPLICATION AND RIGHT OF PRIVILEGE
FOR TREE ADJACENT TO PRIVATE RESIDENCE**

Applicant: HOWARD B. SCHOFENFELD
Address: 9525 N. REGENT ROAD
Bayside, WI 53217
Telephone: 262-754-2847 email: hbs@dewitthip.com

Application must be accompanied by a reasonably dimensioned, accurate, and legible map.

(A) Location of right-of-way subject to Privilege: ASH TREE - SOUTHERN EDGE OF PROPERTY
as depicted in the attached Exhibit A ("Privilege Area").

(B) Reason for Privilege and Proposed Use: Maintenance of tree owned by Applicant.

(C) Nature of obstruction or excavation: Tree maintained in the Privilege Area as depicted in Exhibit B ("**Obstructions**").

(D) As consideration for the Village granting this Privilege, the Applicant will follow all applicable rules as outlined by Wisconsin State Statute 66.0425, including, but not limited to:

1. Applicant assumes primary liability for damage to persons or property resulting from this Privilege.
2. Applicant agrees to remove all Obstructions on ten (10) days notice from the Village or the State of Wisconsin.
3. Applicant waives the right to contest in any manner the validity of 66.0425 Wis. Stats. or the rent charged by the Village.
4. Applicant shall maintain comprehensive general liability insurance on the Privilege Area in an amount not less than Five Hundred Thousand Dollars (\$500,000.00).
5. All obstructions under this Privilege must be the subject of Village Board approval.

(E) As further consideration and additional rent for this Privilege, Applicant agrees to assume full responsibility for:

1. All short and long-term maintenance and restoration of Privilege Area:
 - Advance notice and Village approval of maintenance or restoration that obstructs right-of-way further unless under emergency conditions.

2. All property maintenance.
 - Removal of scrub growth and weeds as necessary
 - Lawn maintenance as necessary
 - Tree trimming as necessary

3. All safety (including traffic) and security measures as necessary.

<p>Submitted and certified as to truth and accuracy:</p> <p><i>WBSfeld</i></p> <hr/> <p>Applicant</p> <hr/> <p>Title</p> <hr/> <p>Accepted and Privilege granted.</p> <hr/> <p>Village of Bayside</p>	<p><i>6/8/22</i></p> <hr/> <p>Date</p> <hr/> <p>Date</p>
---	--

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

RESOLUTION NO: 22-__

A Resolution to Establish the North Shore Bank Healthcare Reimbursement Plan

Name of Employer: **Village of Bayside** **State of Wisconsin**

Resolution of the above-named Employer (the "Employer"):

WHEREAS, the Employer has employees rendering valuable services; and

WHEREAS, the establishment of a health care reimbursement plan for such employees serves the interests of the Employer by enabling it to provide reasonable security regarding such employees' health needs during retirement by providing increased flexibility in its personnel management system, and by assisting in the attraction and retention of competent personnel; and

THEREFORE, BE IT RESOLVED, the Employer hereby adopts the Plan in the form of the North Shore Bank Health Care Reimbursement Plan. This plan shall be approved for participation by all full-time employees for the Village of Bayside.

BE IT FURTHER RESOLVED, that the assets of the Plan shall be held in trust, with North Shore Bank serving as trustee, for the exclusive benefit of Plan participants and their dependents, and the assets of the Plan shall not be diverted to any other purpose prior to the satisfaction of all liabilities of the Plan.

BE IT FURTHER RESOLVED, the Village Manager shall be the designated Village Official to service in the capacity of coordinator and contact for the Plan and shall receive necessary reports, notice, etc.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this twenty-third day of June, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom, Administrative Services
Director

**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, 2022 and ending June 30, 2023 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 23, 2022.

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 twenty-seventh day of April, 2022

Rachel A. Safstrom
Administrative Services Director



Bayside Communications Center

April 2022

Highlights / Accomplishments

- Members from the Dispatch Center assisted with the building of the playground at Ellsworth Park.
- BCC Director Scharnott, Deputy Director Majors, and Supervisor Reed attended a webinar training on Resources and Recommendations for Calls Involving Children on the Autism Spectrum.
- Deputy Director Majors and Supervisor Reed attended a Police Inservice Training at the Fox Point Police Department.
- Special congratulations to Trainee Jordan Trevisan who completed the Dispatch Training Program!

PHONE CALLS



911 CALLS



CALL REVIEWS



POLICE CALLS



FIRE CALLS



ALS CALLS



REQUEST FOR POLICE



TRAFFIC STOPS



911 HANG UP



ANSWER TIME



DISPATCH TIME



ACCREDITATION



*Metrics compared to 2021 YTD



Bayside Communications Center May 2022

Highlights / Accomplishments

- BCC Supervisor Taylor Reed attended the Active Threat Conference in Oshkosh and is working on updated protocol and training for BCC staff in conjunction with North Shore agencies.
- BCC Director Scharnott, Deputy Director Majors, and Supervisor Reed completed onboarding with Priority Dispatch as we prepare to train center staff on Emergency Medical Dispatching.
- Deputy Director Majors and Supervisor Reed attended a Police Inservice Training at the Fox Point Police Department.

PHONE CALLS



911 CALLS



CALL REVIEWS



POLICE CALLS



FIRE CALLS



ALS CALLS



REQUEST FOR POLICE



TRAFFIC STOPS



911 HANG UP



ANSWER TIME



DISPATCH TIME



ACCREDITATION



*Metrics compared to 2021 YTD

Highlights / Accomplishments

- Lieutenant Kleeba conducted an Operation Advisory Committee meeting with all North Shore partners—the main topics were CODE RED protocol, Active Threat Protocol, how police departments can assist in the Comm Center continued training.
- Officer Jack Cranny began his employment with the Village. Officer Cranny was sworn in as the newest member of the Bayside Police Department. Jack graduated from Marquette University and then graduated the Law Enforcement Academy at North Central Technical College;
- The Chief conducted a department-wide meeting to discuss the planned daily activity driven dashboard, 2023 capital budget, 2022 goals, and the 2022 department staffing and succession plan; and heard a presentation request by Big Brothers / Big Sisters for mentors;
- Staff applied for a grant to purchase Naloxone (NARCAN) replenishment. Staff has also applied for funds from the Bullet Proof Vest Partnership. Staff also is applying for funding from the Department of Agriculture Prescription Drug Grant;
- Chief and Lieutenant Kleeba met with Becky Rowland, new director of NSHD. Chief also met with the Wisconsin Policy Forum staff to discuss their preliminary data collection needed for a consolidation study requested by the City of Glendale.

REPORTS WRITTEN



CALLS FOR SERVICE



ASSIST AGENCIES



TRAFFIC STOPS



CITATIONS



WARNINGS



MILES PATROLLED



CRIME PREVENTION



ARRESTS



CODES ENFORCED



ORDINANCES



ACCREDITATION



*Metric compared to 2021 YTD

Highlights / Accomplishments

- The Captain position interviews were conducted; the new Captain will start on June 6.
- Officer Jack Cranny, who began working for the Village on April 12, has completed his first phase of in-house training, he is now on the afternoon shift in phase two of his training;
- Lieutenant Kleeba conducted an Operation Advisory Committee meeting with all North Shore partners— the main topics were CODE RED protocol, Active Threat Protocol, how police departments can assist in the Comm Center continued training;
- Police officers participated in the Bayside/Fox Point Safety Town and Bike Rodeo;
- The radar trailer is being deployed on side streets and is available to residents who request it;
- The Police Department increased its presence around Bayside Middle School until the end of the school year, as requested by the Middle School Faculty and Staff;
- Staff attended 88 hours of training in May, including the new financial and payroll applications. Overall training is up 9% compared to May of 2021.

REPORTS WRITTEN



CALLS FOR SERVICE



ASSIST AGENCIES



TRAFFIC STOPS



CITATIONS



WARNINGS



MILES PATROLLED



CRIME PREVENTION



ARRESTS



CODES ENFORCED



ORDINANCES



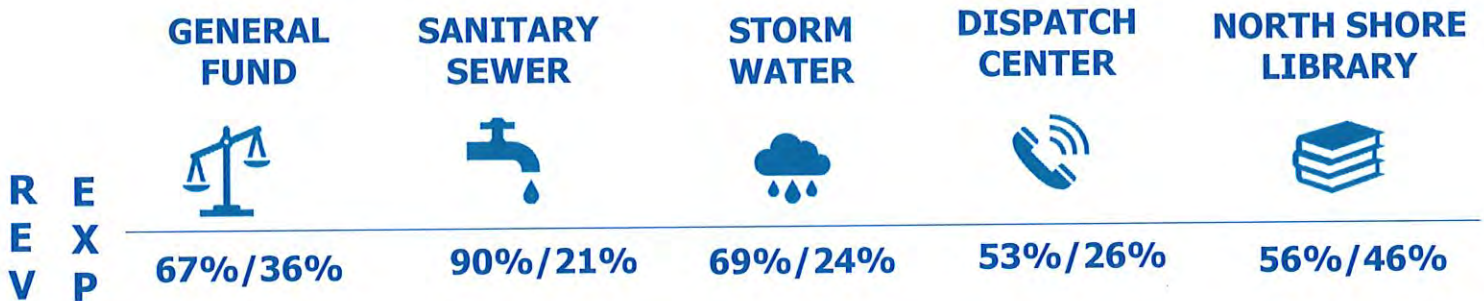
ACCREDITATION



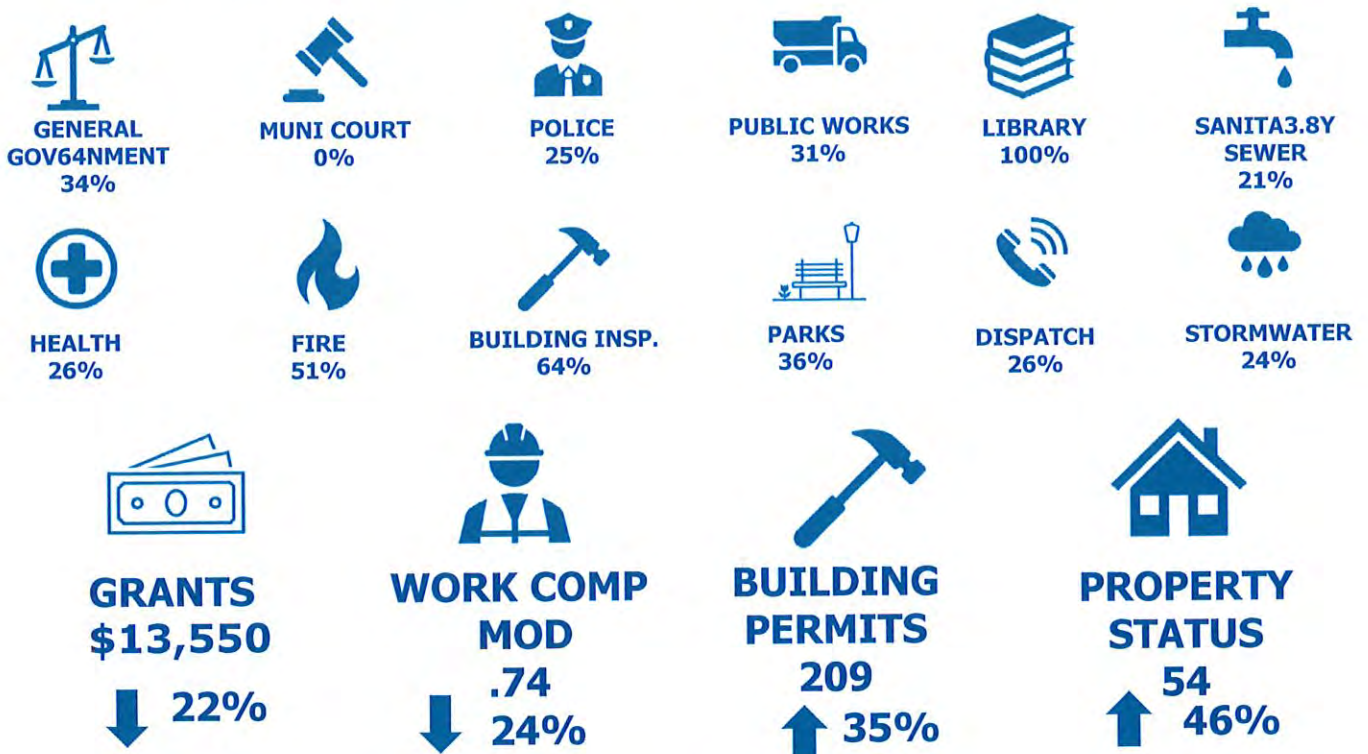
*Metric compared to 2021 YTD

Highlights / Accomplishments

- Administered Spring Election –
 - 1,484 votes cast (44.63%)
 - 560 votes were absentee (16.84%)
 - 1 Provisional ballot outstanding
- General Transportation aids in the amount of \$103,507.55 and Connecting Highway Aids in the amount of \$4,253.26 were received.








PERCENTAGE OF 2022 BUDGET SPENT



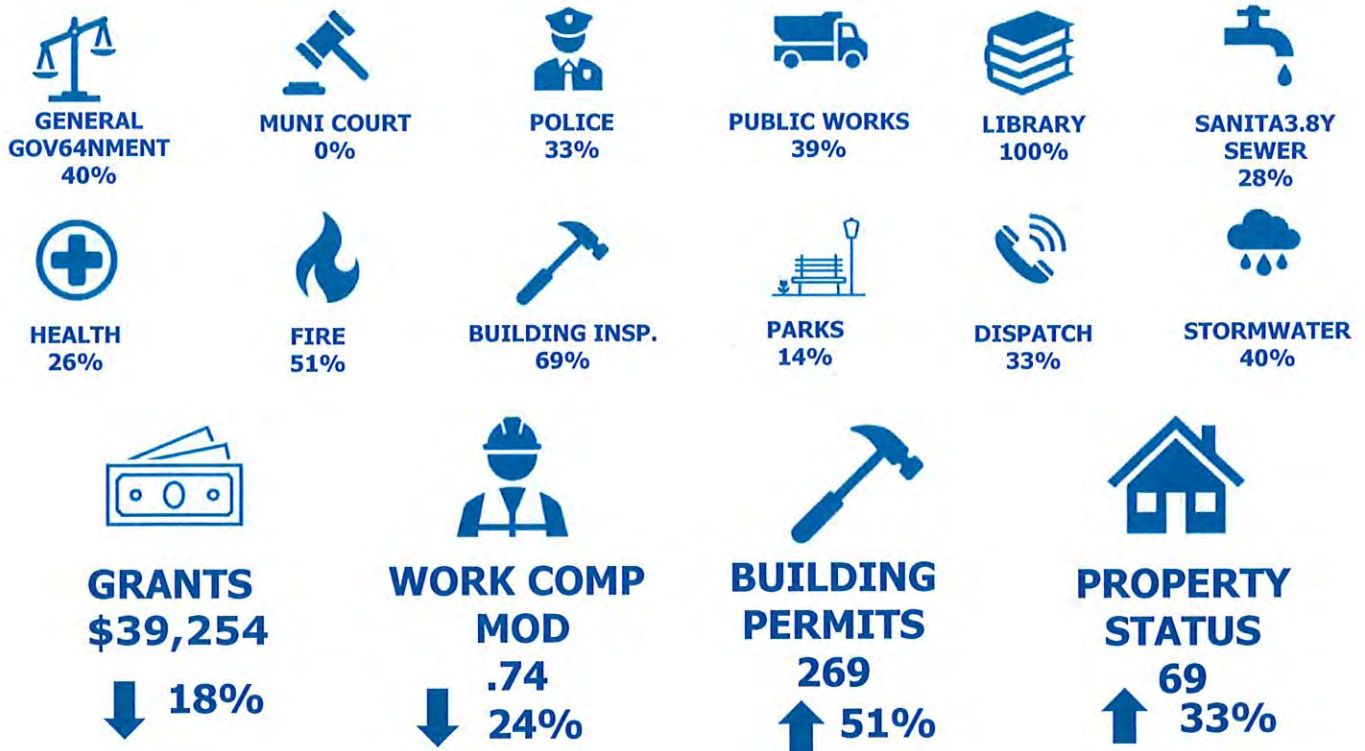
*Metrics compared to 2021 YTD

Highlights / Accomplishments

- Completed Financial Software Conversion. Still processing updates to ensure efficiency and accuracy in all processes.
- Completed the Municipal Financial Report for the Wisconsin Department of Revenue.
- Continued working on Certificate of Achievement for Excellence in Financial Reporting Program.
- Answered many resident calls regarding assessment questions. A majority seem satisfied with the information provided regarding increased assessments.
- The Compliance Maintenance Annual Report has been completed and received a grade of A. This will be on the June VB agenda for approval.

	GENERAL FUND	SANITARY SEWER	STORM WATER	DISPATCH CENTER	NORTH SHORE LIBRARY
R E V					
	69%/42%	92%/28%	76%/40%	53%/33%	57%/52%
E X P					

PERCENTAGE OF 2022 BUDGET SPENT



*Metrics compared to 2021 YTD

2023 BUDGET SCHEDULE

June 2022

21 Initial 2022 Board of Trustees consideration of budget guidelines and parameters.

July 2022

1 2023-2028 Capital Improvement Plan (CIP) documents distributed.
2023 Department Operational budget worksheets distributed.
2023 Strategic Value budget case study subjects identified.

29 2023-2028 Capital Improvement Plan (CIP) requests due.
Annual departmental performance metrics due.
2022 department goals update due
2023 proposed departmental goals and objectives due.
2022 Department/Operational revenue and expenditure projections due.

August 2022

11 2022 Staff Goal Setting and Budget Workshop.

19 2022 Departmental/Operational budget worksheets due.

26 Performance measurement trend analysis, dashboard, and fiscal analysis completed.

September 2022

16 Five-year budget projections and long-term financial plan update completed.
Case studies due.

October 2022

November 2022

1-4 Distribution of Village Manager's recommended 2023 Executive budget to Board of Trustees.

10-15 Sub-Committee meetings to review 2023 recommended budget.

17 Public hearing and consideration of 2023 Village Budget, Sewer Enterprise Budget and Stormwater Budget.

December 2022

6 Tax bills mailed.

To: Village Board

RE: 2023 Budget Guidelines

Each year, the Village Board approve budget guidelines to provide guidance and assist in the development of the annual budget. The proposed 2023 Budget guidelines are outlined below, and include:

Fiscal Integrity

- Implementation of Long-Term Financial Plan and Debt Service Schedule.
- Compliance with Levy Limits and Expenditure Restraint Program.
- Consider utilization of Fire Department Levy Cap Exemption and enhanced debt service levy exemption.
- Account for global, national, and local economic factors impacting supply chains, labor shortages, and inflationary measures.
- Provide financial transparency and accountability.
- Provide personnel programs are implemented in a fiscally responsible manner.
- Maximize financial opportunities through examination of current services and new opportunities for grants and investments.
- Administer taxes, fees, grants and assessments effectively.
- Implementation of the with American Rescue Plan Act monies.

Connected Communication and Community Collaboration

- Promote effective solutions for timely and relevant communications with residents.
- Enhance customer service methods, policies, and responsiveness.
- Provide Community Event opportunities for residents and continue to expand the community event sponsorship program that supports these events.
- Enhance myBlue and myCrew programs to promote and enhance civic engagement.

Service Excellence

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

Sustainable Resilience

- Finalize implementation of EAB Management Plan on public properties.
- Reduce utility operating costs with alternative energy sources.
- Continue to examine ways to effectively collect garbage, recycling and yard waste
- Enhance stormwater capabilities through increased ditch work, repair of cross culverts and increased areas of infiltration. Reduce excess asphalt areas in Village.
- Maintenance of the sanitary sewer system to reduce inflow and infiltration.



2021 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, 2021.

- **Our Opinion**

- An unmodified audit opinion has been issued on the financial statements for the fiscal year ending December 31, 2021.
- The financial statements are fairly presented in accordance with generally accepted accounting principles.
- All accounting principles have been applied consistently with prior years.
- All appropriate disclosures have been properly reflected in the financial statements.

Summary Financial Information

Results of Operations

	General Fund	Consolidated Dispatch	Debt Service	Capital Projects	DPW Capital Projects	Stormwater Fund
Revenues and other sources	\$ 4,639,188	\$ 2,742,570	\$ 5,212,023	\$ 591,761	\$ 1,190,533	\$ 821,277
Expenditures and other uses	<u>4,524,209</u>	<u>2,725,628</u>	<u>5,213,811</u>	<u>470,219</u>	<u>189,620</u>	<u>555,638</u>
Excess (deficiency)	114,979	16,942	(1,788)	121,542	1,000,913	265,639
Fund balance						
Beginning of year	<u>1,499,349</u>	<u>394,073</u>	<u>489,086</u>	<u>1,198,917</u>	<u>1,027,545</u>	<u>899,059</u>
End of year	<u>\$ 1,614,328</u>	<u>\$ 411,015</u>	<u>\$ 487,298</u>	<u>\$ 1,320,459</u>	<u>\$ 2,028,458</u>	<u>\$ 1,164,698</u>
Fund Balance consist of:						
Nonspendable	\$ 14,355	\$ 23,195	\$ -	\$ 8,632	\$ -	\$ 1,513
Restricted	-	-	487,298	-	1,002,417	250,000
Committed	-	387,820	-	1,311,827	1,026,041	913,185
Unassigned	<u>1,599,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 1,614,328</u>	<u>\$ 411,015</u>	<u>\$ 487,298</u>	<u>\$ 1,320,459</u>	<u>\$ 2,028,458</u>	<u>\$ 1,164,698</u>



Summary Financial Information (cont.)

Results of Operations

	<u>Sewer Utility</u>
Revenues and contributions	\$ 992,826
Expenses and transfers	<u>780,770</u>
Income	212,056
Net Position	
Beginning of year	<u>2,596,816</u>
End of year	<u>\$ 2,808,872</u>



Other Information

- **Total long-term obligations outstanding at December 31, 2021**
 - \$8,389,471 of governmental activities debt
 - \$2,838,199 of business-type activities debt
- **Debt capacity**
 - Ability to borrow up to 5% of equalized value (\$35,312,425) total general obligation debt outstanding at December 31, 2021 was \$10,195,908.

Required Communication

- **Reporting and Insights from 2021 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.



Independent Auditors' Report

To the Village Board of
Village of Bayside

Opinions

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Bayside (the Village), Wisconsin, as of and for the year ended December 31, 2021 and the related notes to the financial statements, which collectively comprise the Village's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the Village of Bayside, Wisconsin, as of December 31, 2021 and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Information

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

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

Milwaukee, Wisconsin
May XX, 2022

Village of BaysideStatement of Net Position
December 31, 2021

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Assets and Deferred Outflows of Resources			
Assets			
Cash and investments	\$ 7,446,938	\$ 444,873	\$ 7,891,811
Receivables			
Taxes	5,065,885	811,902	5,877,787
Accounts	85,558	24,407	109,965
Due from other governments	325,000	-	325,000
Prepaid Items	47,695	1,607	49,302
Restricted assets:			
Cash and investments	-	1,054,257	1,054,257
Net pension asset	1,401,798	24,522	1,426,320
Internal balances	(28,768)	28,768	-
Capital assets (net of accumulated depreciation / amortization):			
Land	3,561,528	-	3,561,528
Construction in progress	228,338	-	228,338
Other capital assets, net of depreciation / amortization	13,987,174	4,234,452	18,221,626
Total assets	32,121,146	6,624,788	38,745,934
Deferred Outflows of Resources			
Loss on refunding	3,732	-	3,732
Pension related items	2,321,766	53,844	2,375,610
OPEB related items	120,077	6,768	126,845
Total deferred outflows of resources	2,445,575	60,612	2,506,187
Liabilities, Deferred Inflows of Resources and Net Position			
Liabilities			
Accounts payable and accrued expenses	363,113	160,106	523,219
Unearned revenues	226,817	-	226,817
Noncurrent liabilities:			
Due within one year	872,009	257,717	1,129,726
Due in more than one year	7,517,462	2,580,482	10,097,944
Total liabilities	8,979,401	2,998,305	11,977,706
Deferred Inflows of Resources			
Pension related items	3,067,820	64,169	3,131,989
OPEB related items	62,347	2,152	64,499
Unearned property taxes	5,065,885	811,902	5,877,787
Total deferred inflows of resources	8,196,052	878,223	9,074,275
Net Position			
Net investment in capital assets	11,363,157	2,408,930	13,772,087
Restricted for:			
Debt service	422,535	53,256	475,791
Pension	1,401,798	24,522	1,426,320
Unrestricted	4,203,778	322,164	4,525,942
Total net position	\$ 17,391,268	\$ 2,808,872	\$ 20,200,140

See notes to financial statements

Village of Bayside

Statement of Activities

Year Ended December 31, 2021

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Charges for Services</u>	<u>Operating Grants and Contributions</u>	<u>Capital Grants and Contributions</u>
Primary Government				
Governmental activities:				
General government	\$ 717,688	\$ 84,572	\$ -	\$ -
Public safety	5,206,358	2,921,528	26,670	284,932
Public works	1,573,362	640,635	42,754	427,539
Culture, education, and recreation	217,954	5,061	55,218	-
Interest and fiscal charges	446,321	-	-	-
Total governmental activities	<u>8,161,683</u>	<u>3,651,796</u>	<u>124,642</u>	<u>712,471</u>
Business-type activities:				
Sewer	<u>776,541</u>	<u>980,599</u>	<u>-</u>	<u>7,899</u>
Total business-type activities	<u>776,541</u>	<u>980,599</u>	<u>-</u>	<u>7,899</u>
Total primary government	<u>\$ 8,938,224</u>	<u>\$ 4,632,395</u>	<u>\$ 124,642</u>	<u>\$ 720,370</u>

General Revenues

Taxes:

Property taxes, levied for general purposes

Property taxes, levied for debt service

Other taxes

Intergovernmental revenues not restricted to specific programs

Investment income (loss)

Gain (loss) on disposal of assets

Miscellaneous

Total general revenues

Change in net position

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

See notes to financial statements

Net (Expenses) Revenues and Changes in Net Position		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (633,116)	\$ -	\$ (633,116)
(1,973,228)	-	(1,973,228)
(462,434)	-	(462,434)
(157,675)	-	(157,675)
(446,321)	-	(446,321)
<u>(3,672,774)</u>	<u>-</u>	<u>(3,672,774)</u>
<u>-</u>	<u>211,957</u>	<u>211,957</u>
<u>-</u>	<u>211,957</u>	<u>211,957</u>
<u>(3,672,774)</u>	<u>211,957</u>	<u>(3,460,817)</u>
3,822,099	-	3,822,099
792,089	-	792,089
57,895	-	57,895
190,085	-	190,085
(10,482)	99	(10,383)
(27,059)	-	(27,059)
187,489	-	187,489
<u>5,012,116</u>	<u>99</u>	<u>5,012,215</u>
1,339,342	212,056	1,551,398
<u>16,051,926</u>	<u>2,596,816</u>	<u>18,648,742</u>
<u>\$ 17,391,268</u>	<u>\$ 2,808,872</u>	<u>\$ 20,200,140</u>

See notes to financial statements

Village of BaysideBalance Sheet - Governmental Funds
December 31, 2021

	General Fund	Special Revenue Funds		Debt Service Fund
		Consolidated Dispatch	Stormwater	
Assets				
Cash and investments	\$ 1,681,880	\$ 549,175	\$ 1,122,859	\$ 487,298
Receivables:				
Taxes	3,239,467	303,653	400,879	792,089
Accounts	40,793	-	44,334	-
Due from other governments	-	-	-	325,000
Prepaid items	14,355	23,195	1,513	-
Total assets	\$ 4,976,495	\$ 876,023	\$ 1,569,585	\$ 1,604,387
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities				
Accounts payable	\$ 1,733	\$ 91,050	\$ -	\$ -
Accrued liabilities	120,967	70,305	4,008	-
Advances from sewer fund	-	-	-	-
Unearned revenues	-	-	-	-
Total liabilities	122,700	161,355	4,008	-
Deferred Inflows of Resources				
Unearned revenues	3,239,467	303,653	400,879	792,089
Unavailable revenues	-	-	-	325,000
Total deferred inflows of resources	3,239,467	303,653	400,879	1,117,089
Fund Balances				
Nonspendable	14,355	23,195	1,513	-
Restricted	-	-	250,000	487,298
Committed	-	387,820	913,185	-
Unassigned	1,599,973	-	-	-
Total fund balances	1,614,328	411,015	1,164,698	487,298
Total liabilities, deferred inflows of resources and fund balances	\$ 4,976,495	\$ 876,023	\$ 1,569,585	\$ 1,604,387

See notes to financial statements

Capital Projects Funds		Nonmajor Governmental Funds	
Capital Projects	DPW Capital Projects	American Rescue Plan Act	Total
\$ 1,345,240	\$ 2,033,669	\$ 226,817	\$ 7,446,938
204,797	125,000	-	5,065,885
431	-	-	85,558
-	-	-	325,000
8,632	-	-	47,695
<u>\$ 1,559,100</u>	<u>\$ 2,158,669</u>	<u>\$ 226,817</u>	<u>\$ 12,971,076</u>
\$ 5,076	\$ 5,211	\$ -	\$ 103,070
-	-	-	195,280
28,768	-	-	28,768
-	-	226,817	226,817
<u>33,844</u>	<u>5,211</u>	<u>226,817</u>	<u>553,935</u>
204,797	125,000	-	5,065,885
-	-	-	325,000
<u>204,797</u>	<u>125,000</u>	<u>-</u>	<u>5,390,885</u>
8,632	-	-	47,695
-	1,002,417	-	1,739,715
1,311,827	1,026,041	-	3,638,873
-	-	-	1,599,973
<u>1,320,459</u>	<u>2,028,458</u>	<u>-</u>	<u>7,026,256</u>
<u>\$ 1,559,100</u>	<u>\$ 2,158,669</u>	<u>\$ 226,817</u>	<u>\$ 12,971,076</u>

See notes to financial statements

Village of Bayside

Reconciliation of the Balance Sheet of Governmental Funds
to the Statement of Net Position
December 31, 2021

Total Fund Balances, Governmental Funds	\$ 7,026,256
Amounts reported for governmental activities in the statement of net position are different because:	
Capital assets used in governmental funds are not financial resources and, therefore, are not reported in the funds.	17,777,040
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.	325,000
The net pension asset does not relate to current financial resources and is not reported in the governmental funds.	1,401,798
Deferred outflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	2,441,843
Deferred inflows of resources related to pension and OPEB do not relate to current financial resources and are not reported in the governmental funds.	(3,130,167)
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	(7,715,908)
Compensated absences	(59,131)
Accrued interest	(64,763)
Unamortized debt premium	(380,032)
Unamortized loss of refunding	3,732
Net OPEB liability	<u>(234,400)</u>
Net Position of Governmental Activities	<u>\$ 17,391,268</u>

Village of BaysideStatement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds
Year Ended December 31, 2021

	General Fund	Special Revenue Funds		Debt Service Fund
		Consolidated Dispatch	Stormwater	
Revenues				
Taxes	\$ 3,284,456	\$ 297,783	\$ -	\$ 792,089
Intergovernmental	685,187	2,373,998	-	-
Licenses and permits	312,713	-	-	-
Fines, forfeitures, and penalties	42,988	-	-	-
Public charges for services	112,681	-	556,270	-
Intergovernmental charges for services	117,009	-	-	344,745
Investment income (loss)	(13,221)	-	-	2,739
Miscellaneous revenues	94,501	70,789	-	29,434
Total revenues	4,636,314	2,742,570	556,270	1,169,007
Expenditures				
Current:				
General government	720,341	-	-	-
Public safety	2,581,328	2,614,214	-	-
Public works	907,839	-	303,710	-
Culture, recreation, and education	183,568	-	-	-
Capital outlay	51,999	111,414	179,353	-
Debt service:				
Principal	31,000	-	-	4,912,241
Interest and fiscal charges	2,134	-	8,145	301,570
Total expenditures	4,478,209	2,725,628	491,208	5,213,811
Excess (deficiency) of revenues over expenditures	158,105	16,942	65,062	(4,044,804)
Other Financing Sources (Uses)				
Transfers in	-	-	-	64,430
Transfers out	(46,000)	-	(64,430)	-
Debt issued	-	-	255,000	3,830,000
Premium on debt issued	-	-	10,007	148,586
Proceeds from sale of capital assets	2,874	-	-	-
Total other financing sources	(43,126)	-	200,577	4,043,016
Net changes in fund balances	114,979	16,942	265,639	(1,788)
Fund Balances, Beginning	1,499,349	394,073	899,059	489,086
Fund Balances, Ending	\$ 1,614,328	\$ 411,015	\$ 1,164,698	\$ 487,298

See notes to financial statements

Capital Projects Funds		Nonmajor Governmental Funds	
Capital Projects	DPW Capital Projects	American Rescue Plan Act	Total
\$ 247,755	\$ 50,000	\$ -	\$ 4,672,083
131,207	37,548	-	3,227,940
-	-	-	312,713
-	-	-	42,988
-	18,614	-	687,565
153,735	-	-	615,489
-	-	-	(10,482)
-	-	-	194,724
<u>532,697</u>	<u>106,162</u>	<u>-</u>	<u>9,743,020</u>
-	-	-	720,341
36,678	-	-	5,232,220
-	-	-	1,211,549
-	-	-	183,568
399,311	157,201	-	899,278
-	-	-	4,943,241
<u>34,230</u>	<u>32,419</u>	<u>-</u>	<u>378,498</u>
<u>470,219</u>	<u>189,620</u>	<u>-</u>	<u>13,568,695</u>
<u>62,478</u>	<u>(83,458)</u>	<u>-</u>	<u>(3,825,675)</u>
46,000	-	-	110,430
-	-	-	(110,430)
-	1,015,000	-	5,100,000
-	69,371	-	227,964
<u>13,064</u>	<u>-</u>	<u>-</u>	<u>15,938</u>
<u>59,064</u>	<u>1,084,371</u>	<u>-</u>	<u>5,343,902</u>
121,542	1,000,913	-	1,518,227
<u>1,198,917</u>	<u>1,027,545</u>	<u>-</u>	<u>5,508,029</u>
<u>\$ 1,320,459</u>	<u>\$ 2,028,458</u>	<u>\$ -</u>	<u>\$ 7,026,256</u>

See notes to financial statements

Village of Bayside

Reconciliation of the Statement of Revenues, Expenditures, and
Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended December 31, 2021

Net Change in Fund Balances - Total Governmental Funds \$ 1,518,227

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	899,278
Some items reported as capital outlay were not capitalized	(279,288)
Some items reported as operating expenditures in the fund statements but are capitalized in the government-wide statements	262,574
Net book value on retired assets	(42,997)
Depreciation is reported in the government-wide statements	(743,516)

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

Payment on loan receivable	(315,000)
----------------------------	-----------

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.

Debt issued	(5,100,000)
Principal repaid	4,943,241

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

Premium on long term debt	(227,964)
Amortization of debt premium	21,134

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	(16,195)
Net OPEB liability	(86,348)
Accrued interest on debt	12,486
Amortization of deferred charge on refunding	(3,731)
Net pension asset	689,801
Deferred outflows of resources related to pension and OPEB	736,691
Deferred inflows of resources related to pension and OPEB	(929,051)

Change in Net Position of Governmental Activities \$ 1,339,342

Village of BaysideStatement of Net Position - Proprietary Fund
December 31, 2021

	Business-Type Activities - Enterprise Fund
	Sewer Utility
Assets	
Current assets:	
Cash and investments	\$ 444,873
Receivables:	
Taxes	811,902
Accounts	24,407
Prepaid Items	1,607
Advance to capital projects fund	10,502
Restricted assets:	
Cash and investments	<u>54,257</u>
Total current assets	<u>1,347,548</u>
Noncurrent assets:	
Advance to capital projects fund	18,266
Restricted assets:	
Cash and investments	1,000,000
Net pension asset	24,522
Capital assets:	
Property and equipment	9,148,814
Less accumulated depreciation	<u>(4,914,362)</u>
Total noncurrent assets	<u>5,277,240</u>
Total assets	<u>6,624,788</u>
Deferred Outflows of Resources	
Pension related items	53,844
OPEB related items	<u>6,768</u>
Total deferred outflows of resources	<u>60,612</u>
Liabilities	
Current liabilities:	
Accounts payable	129,248
Accrued liabilities	7,008
Accrued interest	22,849
Current portion of general obligation debt	175,000
Liabilities payable from restricted assets:	
Current portion of revenue bond	82,717
Accrued interest	<u>1,001</u>
Total current liabilities	<u>417,823</u>
Noncurrent liabilities:	
Long-term debt:	
General obligation bonds payable	2,305,000
Unamortized premium	91,458
Revenue bond	171,348
Net OPEB obligation	<u>12,676</u>
Total noncurrent liabilities	<u>2,580,482</u>
Total liabilities	<u>2,998,305</u>
Deferred Inflows of Resources	
OPEB related items	2,152
Pension related items	64,169
Unearned revenues	<u>811,902</u>
Total deferred inflows of resources	<u>878,223</u>
Net Position	
Net investment in capital assets	2,408,930
Restricted for:	
Debt service	53,256
Pension	24,522
Unrestricted net position	<u>322,164</u>
Total net position	<u>\$ 2,808,872</u>

See notes to financial statements

Village of Bayside

Statement of Revenues, Expenses and Changes in Net Position - Proprietary Fund
 Year Ended December 31, 2021

	Business-type Activities - Enterprise Fund Sewer Utility
Operating Revenues	
Public charges for services	\$ 911,085
Other	<u>69,514</u>
Total operating revenues	<u>980,599</u>
Operating expenses	
Sewage service	431,647
Depreciation expense	<u>225,163</u>
Total operating expenses	<u>656,810</u>
Operating income	<u>323,789</u>
Nonoperating Revenues (Expenses)	
Investment income	99
Interest expenses	(72,534)
Debt issuance costs	(48,566)
Amortization of debt premium	4,229
Loss on disposal of equipment	<u>(2,860)</u>
Total nonoperating revenues (expense)	<u>(119,632)</u>
Income before contributions	<u>204,157</u>
Contributions	
Capital contributions	<u>7,899</u>
Change in net position	212,056
Net Position, Beginning	<u>2,596,816</u>
Net Position, Ending	<u><u>\$ 2,808,872</u></u>

See notes to financial statements

Village of Bayside

Statement of Cash Flows - Proprietary Fund
Year Ended December 31, 2021

	Business-Type Activities - Enterprise Fund
	Sewer Utility
Cash Flows from Operating Activities	
Receipts from customers	\$ 985,692
Paid to suppliers for goods and services	(513,089)
Payments to employees for services	(127,798)
	<hr/>
Net cash flows from operating activities	344,805
	<hr/>
Cash Flows from Investing Activities	
Investment income	99
	<hr/>
Net cash from investing activities	99
	<hr/>
Cash Flows from Capital and Related Financing Activities	
Debt retired	(799,566)
Interest paid	(66,301)
Proceeds from debt issued	1,550,000
Debt issuance costs	18,498
Acquisition and construction of capital assets	(436,993)
Advances to other funds	34,230
Capital contribution	7,899
	<hr/>
Net cash flows from capital and related financing activities	307,767
	<hr/>
Net change in cash and cash equivalents	652,671
	<hr/>
Cash and Cash Equivalents, Beginning	846,459
	<hr/>
Cash and Cash Equivalents, Ending	<u>\$ 1,499,130</u>
Reconciliation of Operating Income to Net Cash Flows from Operating Activities	
Operating income	\$ 323,789
Adjustments to reconcile operating income to net cash flows from operating activities:	
Depreciation:	225,163
Changes in assets, deferred inflows/outflows of resources and liabilities:	
Accounts receivable	5,093
Other accounts receivable	(20,286)
Prepayments	2,284
Accounts payable	(200,414)
Other current liabilities	(3,516)
Pension related deferrals and assets	13,010
OPEB related deferrals and liabilities	(318)
	<hr/>
Net cash flows from operating activities	<u>\$ 344,805</u>
	<hr/>
Reconciliation of Cash and Cash Equivalents to the Statement of Net Position - Proprietary Fund	
Cash and investments	\$ 444,873
Restricted cash and investments	1,054,257
	<hr/>
Cash and cash equivalents	<u>\$ 1,499,130</u>
	<hr/>
Noncash Capital and Related Financing Activities	
Amortization of debt premium	<u>\$ 4,229</u>

See notes to financial statements

Village of Bayside

Statement of Fiduciary Net Position
December 31, 2021

	<u>Custodial Funds</u>
Assets	
Cash and investments	\$ 11,286,188
Taxes	3,820,561
Special assessments	3,124,917
Prepaid items	<u>4,555</u>
Total assets	<u>18,236,221</u>
Liabilities	
Accounts payable and accrued expenses	19,344
Due to bondholders	3,952,841
Due to other governments	<u>13,826,827</u>
Total liabilities	<u>17,799,012</u>
Net Position	
Restricte for North Shore Library	<u>437,209</u>
Total net position	<u>\$ 437,209</u>

Village of Bayside

Statement of Changes in Fiduciary Net Position
Year Ended December 31, 2021

	<u>Custodial Funds</u>
Additions	
Tax collections	\$ 13,371,574
Special assignments	456,650
Public charges for services	1,014,707
Miscellaneous	100,000
Donations	<u>41,765</u>
 Total additions	 <u>14,984,696</u>
Deductions	
Payments to overlying districts	13,371,574
B bond payments	456,650
Administrative expense	<u>1,065,439</u>
 Total deductions	 <u>14,893,663</u>
 Change in fiduciary net position	 91,033
 Net Position, Beginning	 <u>346,176</u>
 Net Position, Ending	 <u>\$ 437,209</u>

Village of Bayside

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December 31, 2021

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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, 2021. The CDA does not issue separate financial statements. During 2021, the CDA did not have any financial activity.

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

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

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

Fund Financial Statements

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

Funds are organized as major funds or nonmajor funds within the governmental statements. An emphasis is placed on major funds within the governmental category. 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 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 fund that met the 10 percent test is at least 5 percent of the corresponding total for all governmental funds combined.
- c. In addition, any other governmental 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. Major individual governmental funds are reported as separate columns in the fund financial statements.

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 consolidated dispatch program.

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

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

Enterprise Fund

The Village reports the following major enterprise fund:

Sewer Utility accounts for operations of the sewer system.

The Village reports the following nonmajor governmental fund:

Special Revenue Fund

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

American Rescue Plan Act

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

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.

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 fail due to changes in market interest rates.

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

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

The Wisconsin Local Government Investment Pool (LGIP) is part of the State Investment Fund (SIF) and is managed by the State of Wisconsin Investment Board. The SIF is not registered with the Securities and Exchange Commission, but operates under the statutory authority of Wisconsin Chapter 25. The SIF reports the fair value of its underlying assets annually. Participants in the LGIP have the right to withdraw their funds in total on one day's notice. At December 31, 2021, 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 - 2021 tax roll:

Lien date and levy date	December 2021
Tax bills mailed	December 2021
Payment in full or	January 31, 2022
First installment due	January 31, 2022
Second installment due	March 31, 2022
Third installment due	May 31, 2022
Personal property taxes in full	January 31, 2022
Tax sale, 2021 delinquent real estate taxes	October 2024

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.

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. 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.

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, 2021 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.

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.

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 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 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 Board has, by resolution, adopted a financial policy authorizing the Finance Committee to assign amounts for a specific purpose. Assignments may take place after the end of the reporting period.
- e. **Unassigned** - Includes residual positive fund balance within the general fund which has not been classified within the other above mentioned categories. Unassigned fund balance may also include negative balances for any governmental fund if expenditures exceed amounts restricted, committed or assigned for those purposes.

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

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

See Note 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	\$ 1,026,997	\$ 5,213,811	\$ 4,186,814
Special Revenue Fund, Consolidated Dispatch	2,705,468	2,725,628	20,160

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.

3. Detailed Notes on All Funds

Deposits and Investments

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

	<u>Carrying Value</u>	<u>Statement Balances</u>	<u>Associated Risks</u>
Deposits	\$ 16,278,655	\$ 16,736,599	Custodial Credit
LGIP	315,930	315,930	Credit
U.S. agencies, implicitly guaranteed	306,806	306,806	Custodial Credit, Credit and Interest Rate
U.S. treasuries	2,275,312	2,275,312	Custodial Credit, Credit and Interest Rate
U.S. & foreign corporate bonds	804,046	804,046	Custodial Credit, Credit and Interest Rate, Foreign Currency
Money market mutual fund	251,004	251,004	Credit, Interest Rate
Petty cash	503	-	N/A
	<u>\$ 20,232,256</u>	<u>\$ 20,689,697</u>	
Reconciliation to financial statements			
Per statement of net position:			
Unrestricted cash and investments	\$ 7,891,811		
Restricted cash and investments	1,054,257		
Per statement of fiduciary net position, fiduciary funds:			
Custodial funds	<u>11,286,188</u>		
	<u>\$ 20,232,256</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.

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, 2021			
	Level 1	Level 2	Level 3	Total
Money market mutual funds	\$ -	\$ 251,004	\$ -	\$ 251,004
U.S. agencies, implicitly guaranteed	-	306,806	-	306,806
U.S. treasuries	2,275,312	-	-	2,275,312
U.S. & foreign corporate bonds	-	804,046	-	804,046
Total	<u>\$ 2,275,312</u>	<u>\$ 1,361,856</u>	<u>\$ -</u>	<u>\$ 3,637,168</u>

Custodial Credit Risk

Deposits

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

As of December 31, 2021, \$522,490 of the Village's total bank balances were exposed to custodial credit risk as follows:

Uninsured and uncollateralized	<u>\$ 522,490</u>
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Investments

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

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

Credit Risk

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

As of December 31, 2021, the Village's investments were rated as follows:

Investment Type	Moody's Investors Services
Money Market Mutual Funds	Aaa
Corporate Bonds	A1 to Aa3
U.S. Agencies, implicitly guaranteed	Aaa
U.S. & Foreign Corporate bonds	A1 to Aa3

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

Wisconsin Local Government Investment Pool

Interest Rate Risk

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

As of December 31, 2021, the Village's investments were as follows:

Investment Type	Fair Value	Maturity (In Years)			
		Less than 1 year	1 - 5 years	5 - 10 years	More than 10 years
US agencies (implicitly guaranteed)	\$ 306,806	\$ -	\$ 237,789	\$ 62,811	\$ 6,206
U.S. treasuries	2,275,312	131,277	2,144,035	-	-
U.S. & foreign corporate bonds	804,046	222,791	581,255	-	-
Money market mutual fund	251,004	251,004	-	-	-
Total	\$ 3,637,168	\$ 605,072	\$ 2,963,079	\$ 62,811	\$ 6,206

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 \$325,000 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	\$ 4,665,006	\$ -
North Shore Fire Department, loan	-	325,000
Grants received in advance of eligibility requirements	226,817	-
Stormwater user fees	400,879	-
Total unearned/unavailable revenue for governmental funds	\$ 5,292,702	\$ 325,000
Unearned revenue included in liabilities	\$ 226,817	
Unearned revenue included in deferred inflows	5,065,885	
Total unearned revenue for governmental funds	\$ 5,292,702	

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

	<u>Unearned</u>
Sewer fees placed on tax roll for subsequent year	\$ 805,980
Delinquent fees placed on tax roll	<u>5,922</u>
Total unearned revenue for proprietary funds	<u><u>\$ 811,902</u></u>

Restricted Assets

The following represent the balances of the restricted assets:

Long-Term Debt Accounts

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

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

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, 2021:

	<u>Restricted Assets</u>	<u>Liabilities Payable from Restricted Assets</u>	<u>Restricted Net Position</u>
Bond redemption account	\$ 54,257	\$ 1,001	\$ 53,256
Net pension asset	1,426,320	-	1,426,320
Construction account	<u>1,000,000</u>	<u>-</u>	<u>N/A</u>
Total	<u><u>\$ 2,480,577</u></u>	<u><u>\$ 1,001</u></u>	<u><u>\$ 1,479,576</u></u>

Capital Assets

Capital asset activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Governmental Activities				
Capital assets not being depreciated:				
Land	\$ 3,561,528	\$ -	\$ -	\$ 3,561,528
Construction in progress	-	228,338	-	228,338
Total capital assets not being depreciated	<u>3,561,528</u>	<u>228,338</u>	<u>-</u>	<u>3,789,866</u>
Capital assets being depreciated / amortized:				
Land improvements	601,818	-	-	601,818
Building and improvements	8,205,788	194,533	-	8,400,321
Machinery and equipment	3,791,815	424,080	134,660	4,081,235
Infrastructure	9,738,795	15,138	-	9,753,933
Software	1,071,831	20,475	-	1,092,306
Total capital assets being depreciated / amortized	<u>23,410,047</u>	<u>654,226</u>	<u>134,660</u>	<u>23,929,613</u>
Total capital assets	<u>26,971,575</u>	<u>882,564</u>	<u>134,660</u>	<u>27,719,479</u>
Less accumulated depreciation / amortization for:				
Land improvements	(292,057)	(7,298)	-	(299,355)
Building and improvements	(2,163,660)	(146,229)	-	(2,309,889)
Machinery and equipment	(2,163,723)	(323,766)	91,663	(2,395,826)
Infrastructure	(3,676,353)	(230,067)	-	(3,906,420)
Software	(994,793)	(36,156)	-	(1,030,949)
Total accumulated depreciation / amortization	<u>(9,290,586)</u>	<u>(743,516)</u>	<u>91,663</u>	<u>(9,942,439)</u>
Net capital assets being depreciated / amortized	<u>14,119,461</u>	<u>(89,290)</u>	<u>42,997</u>	<u>13,987,174</u>
Total governmental activities capital assets, net of accumulated depreciation / amortization	<u>\$ 17,680,989</u>	<u>\$ 139,048</u>	<u>\$ 42,997</u>	<u>\$ 17,777,040</u>

Depreciation expense was charged to functions as follows:

Governmental Activities

General government	131,654
Public safety	\$ 223,462
Public works, which includes the depreciation of roads, sidewalks and storm sewers	379,323
Culture, education and recreation	<u>9,077</u>
Total governmental activities depreciation / amortization expense	<u>\$ 743,516</u>

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Deletions</u>	<u>Ending Balance</u>
Business-Type Activities				
Capital assets being depreciated:				
Infrastructure	\$ 8,477,142	\$ 287,847	\$ -	\$ 8,764,989
Equipment	<u>244,835</u>	<u>149,146</u>	<u>10,156</u>	<u>383,825</u>
Total capital assets being depreciated	<u>8,721,977</u>	<u>436,993</u>	<u>10,156</u>	<u>9,148,814</u>
Less accumulated depreciation for:				
Infrastructure	(4,581,592)	(199,631)	-	(4,781,223)
Equipment	<u>(114,903)</u>	<u>(25,532)</u>	<u>7,296</u>	<u>(133,139)</u>
Total accumulated depreciation	<u>(4,696,495)</u>	<u>(225,163)</u>	<u>7,296</u>	<u>(4,914,362)</u>
Net capital assets being depreciated	<u>4,025,482</u>	<u>211,830</u>	<u>2,860</u>	<u>4,234,452</u>
Business-type capital assets, net of accumulated depreciation	<u>\$ 4,025,482</u>	<u>\$ 211,830</u>	<u>\$ 2,860</u>	<u>\$ 4,234,452</u>

Depreciation expense was charged to functions as follows:

Business-Type Activities

Sewer	<u>\$ 225,163</u>
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Interfund Advance and Transfers

Advance

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

The following is a schedule of interfund advance:

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>	<u>Amount Not Due Within One Year</u>
Sewer Fund	Capital Projects Fund	<u>\$ 28,768</u>	<u>\$ 18,266</u>

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

Transfers

The following is a schedule of interfund transfers:

<u>Fund Transferred To</u>	<u>Fund Transferred From</u>	<u>Amount</u>	<u>Principal Purpose</u>
Debt Service Fund	Special Revenue Fund, Stormwater Fund	\$ 64,430	To fund debt service payments
Capital Projects Fund	General Fund	<u>46,000</u>	To fund future capital project
Total, fund financial statements		110,430	
Less fund eliminations		<u>(110,430)</u>	
Total transfers, government-wide statement of activities		<u>\$ -</u>	

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

Long-Term Obligations

Long-term obligations activity for the year ended December 31, 2021, was as follows:

	<u>Beginning Balance</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending Balance</u>	<u>Amounts Due Within One Year</u>
Governmental Activities					
Bonds and notes payable:					
General obligation debt, Village debt	\$ 6,989,091	\$ 5,100,000	\$ 4,757,241	\$ 7,331,850	\$ 671,620
General obligation notes from direct borrowings and direct placements, Village debt	85,058	-	26,000	59,058	29,000
General obligation debt, NSFD debt	485,000	-	160,000	325,000	160,000
(Discounts)/Premiums:	<u>173,202</u>	<u>227,964</u>	<u>21,134</u>	<u>380,032</u>	<u>-</u>
Subtotal	<u>7,732,351</u>	<u>5,327,964</u>	<u>4,964,375</u>	<u>8,095,940</u>	<u>860,620</u>
Other liabilities:					
Vested compensated absences	42,934	59,131	42,934	59,131	11,389
Net OPEB liability	<u>148,052</u>	<u>86,348</u>	<u>-</u>	<u>234,400</u>	<u>-</u>
Total other liabilities	<u>190,986</u>	<u>145,479</u>	<u>42,934</u>	<u>293,531</u>	<u>11,389</u>
Total governmental activities long-term liabilities	<u>\$ 7,923,337</u>	<u>\$ 5,473,443</u>	<u>\$ 5,007,309</u>	<u>\$ 8,389,471</u>	<u>\$ 872,009</u>
Business-Type Activities					
Bonds and notes payable:					
General obligation debt	\$ 1,648,760	\$ 1,550,000	\$ 718,760	\$ 2,480,000	\$ 175,000
Revenue bonds from direct borrowings and direct placements	334,871	-	80,806	254,065	82,717
(Discounts)/Premiums	<u>28,623</u>	<u>67,064</u>	<u>4,229</u>	<u>91,458</u>	<u>-</u>
Subtotal	<u>2,012,254</u>	<u>1,617,064</u>	<u>803,795</u>	<u>2,825,523</u>	<u>257,717</u>
Other liabilities:					
Net OPEB liability	<u>9,574</u>	<u>3,102</u>	<u>-</u>	<u>12,676</u>	<u>-</u>
Total business-type activities long-term liabilities	<u>\$ 2,021,828</u>	<u>\$ 1,620,166</u>	<u>\$ 803,795</u>	<u>\$ 2,838,199</u>	<u>\$ 257,717</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, 2021, was \$35,312,425. Total general obligation debt outstanding at year end was \$10,195,908.

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>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2021</u>
General Obligation Debt					
Corp. Purpose, NSFD State Trust Fund Loan, direct	04/26/2012	08/01/2023	2.50-3.50 %	\$ 1,605,000	\$ 325,000
North Shore Fire	08/13/2003	03/15/2023	5.25	266,558	59,058
North Shore Fire	11/01/2010	04/01/2022	0.51-2.91	199,368	21,700
Corporate Purpose Bonds, Refunding	08/01/2003	08/01/2023	2.50-4.20	162,173	20,150
Corporate Purpose Bonds	12/10/2014	12/01/2034	2.00-3.25	6,485,000	330,000
Corporate Purpose Bonds	06/28/2016	03/01/2026	2.00	1,035,000	670,000
Corporate Purpose Taxable Bonds	05/03/2018	03/01/2033	3.00-3.15	1,420,000	1,190,000
Corporate Purpose Taxable Bonds	04/01/2021	11/01/2037	1.30-3.00	1,925,000	1,925,000
Corporate Purpose Taxable Bonds	04/01/2021	12/01/2034	1.75-2.20	3,175,000	<u>3,175,000</u>
Total governmental activities, general obligation debt					<u>\$ 7,715,908</u>

<u>Business-Type Activities</u>	<u>Date of Issue</u>	<u>Final Maturity</u>	<u>Interest Rates</u>	<u>Original Indebtedness</u>	<u>Balance December 31, 2021</u>
General Obligation Debt					
Refunding	11/02/2010	03/01/2026	1.00-3.60 %	\$ 475,000	\$ 170,000
Corporate Purpose Bonds, Refunding	12/10/2014	12/01/2034	2.00-3.25	860,000	20,000
Corporate Purpose Bonds	05/03/2018	03/01/2033	3.00-3.15	1,020,000	740,000
Corporate Purpose Taxable Bonds	04/01/2021	11/01/2037	1.30-3.00	1,235,000	1,235,000
Corporate Purpose Taxable Bonds	04/01/2021	12/01/2034	1.75-2.20	315,000	<u>315,000</u>
Total business-type activities, general obligation debt					<u>\$ 2,480,000</u>

Debt service requirements to maturity are as follows:

	Governmental Activities General Obligation Debt		Business-Type Activities General Obligation Debt	
	Principal	Interest	Principal	Interest
Years Ending December 31:				
2022	\$ 831,620	\$ 175,691	\$ 175,000	\$ 58,940
2023	865,230	153,726	185,000	53,509
2024	735,000	132,297	195,000	48,060
2025	710,000	114,573	260,000	42,300
2026	715,000	97,822	260,000	34,540
2037-2031	2,840,000	269,794	845,000	89,123
2032-2036	940,000	33,574	480,000	30,452
2037	20,000	350	80,000	1,400
Total	<u>\$ 7,656,850</u>	<u>\$ 977,827</u>	<u>\$ 2,480,000</u>	<u>\$ 358,324</u>

	Governmental Activities Notes from Direct Borrowings and Direct Placements	
	Principal	Interest
Years Ending December 31:		
2022	\$ 29,000	\$ 3,100
2023	30,058	1,578
Total	<u>\$ 59,058</u>	<u>\$ 4,678</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 12.00 percent of net revenues. The total principal and interest remaining to be paid on the bonds is \$263,172. Principal and interest paid for the current year and total customer net revenues were \$87,770 and \$742,249 respectively.

Revenue debt payable at December 31, 2021, consists of the following:

Business-Type Activities Revenue Debt

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
Sewer Utility					
Revenue Bonds	08/25/2004	05/01/2024	2.365%	\$ 1,342,169	<u>\$ 254,065</u>

Debt service requirements to maturity are as follows:

	Business-Type Activities Revenue Debt	
	Principal	Interest
	<u>Principal</u>	<u>Interest</u>
Years Ending December 31:		
2022	\$ 82,717	\$ 5,031
2023	84,673	3,051
2024	<u>86,675</u>	<u>1,025</u>
Total	<u>\$ 254,065</u>	<u>\$ 9,107</u>

The Village's outstanding revenues from direct borrowings and/or direct placements related to business-type activities of \$254,065 contain a provision that in an event of default, outstanding amounts are recoverable by the state by deducting those amounts from any State payments due the municipality, adding a special charge to the amount of taxes apportioned to and levied upon the county in which the municipality is located or to collect user fees from the operation of the municipality's sewer system.

Special Assessment B-Bonds

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

Special assessment B-Bonds at December 31, 2021, consists of the following:

Governmental Activities

Special Assessment B-Bonds	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance December 31, 2021
Special Assessment B-Bonds	05/16/2013	05/01/2033	1.55-4.15%	\$ 1,015,000	\$ 435,000
Special Assessment B-Bonds	05/07/2015	05/01/2035	1.25-4.10	4,390,000	<u>2,740,000</u>
Total governmental activities special assessment B-Bonds					<u>\$ 3,175,000</u>

Debt service requirements to maturity are as follows:

	Governmental Activities Special Assessment B- Bonds	
	Principal	Interest
	<u>Principal</u>	<u>Interest</u>
Years Ending December 31:		
2022	\$ 240,000	\$ 100,598
2023	240,000	94,828
2024	235,000	88,823
2025	230,000	82,563
2026	230,000	75,986
2027-2031	1,150,000	269,544
2032-2035	<u>850,000</u>	<u>65,499</u>
Total	<u>\$ 3,175,000</u>	<u>\$ 777,841</u>

Current Refunding

On March 31, 2021, the Village issued \$3,490,000 in taxable general obligation bonds with an average coupon rate of 1.96 percent to refund \$3,350,000 of outstanding bonds with an average coupon rate of 3.04 percent. The net proceeds along with existing funds of the Village were used to prepay the outstanding debt.

The cash flow requirements on the refunded debt prior to the current refunding was \$4,820,781 from 2021 through 2034. The cash flow requirements on the refunding bonds are \$3,990,678 from 2021 through 2034. The current refunding resulted in an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$88,717.

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.

Net Position/Fund Balances

Net position reported on the government-wide statement of net position at December 31, 2021, includes the following:

Governmental Activities

Net investment in capital assets:	
Land	\$ 3,561,528
Construction in progress	228,338
Other capital assets, net of accumulated depreciation	13,987,174
Less long-term debt outstanding	(7,715,908)
Plus unspent capital related debt proceeds	1,252,417
Plus noncapital debt proceeds	425,908
Less unamortized debt premium	(380,032)
Plus unamortized loss on advanced refunding	<u>3,732</u>
Total net investment in capital assets	<u>\$ 11,363,157</u>

Governmental Funds

Governmental fund balances reported on the fund financial statements at December 31, 2021, include the following:

	<u>General Fund</u>	<u>Consolidated Dispatch Fund</u>	<u>Stormwater Fund</u>	<u>Debt Service Fund</u>	<u>Capital Projects Fund</u>	<u>DPW Capital Projects Fund</u>	<u>Total</u>
Fund Balances							
Nonspendable:							
Prepaid items	\$ 14,355	\$ 23,195	\$ 1,513	\$ -	\$ 8,632	\$ -	\$ 47,695
Subtotal	<u>14,355</u>	<u>23,195</u>	<u>1,513</u>	<u>-</u>	<u>8,632</u>	<u>-</u>	<u>47,695</u>
Restricted for:							
Debt service	-	-	-	487,298	-	-	487,298
Unspent bond proceeds	-	-	250,000	-	-	1,002,417	1,252,417
Subtotal	<u>-</u>	<u>-</u>	<u>250,000</u>	<u>487,298</u>	<u>-</u>	<u>1,002,417</u>	<u>1,739,715</u>
Committed to:							
Consolidated dispatch	-	387,820	-	-	-	-	387,820
Stormwater	-	-	913,185	-	-	-	913,185
General capital projects	-	-	-	-	1,311,827	-	1,311,827
DPW capital projects	-	-	-	-	-	1,026,041	1,026,041
Subtotal	<u>-</u>	<u>387,820</u>	<u>913,185</u>	<u>-</u>	<u>1,311,827</u>	<u>1,026,041</u>	<u>3,638,873</u>
Unassigned:	<u>1,599,973</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,599,973</u>
Total fund balances	<u>\$1,614,328</u>	<u>\$ 411,015</u>	<u>\$ 1,164,698</u>	<u>\$ 487,298</u>	<u>\$1,320,459</u>	<u>\$2,028,458</u>	<u>\$ 7,026,256</u>

Business-Type Activities

Net investment in capital assets:

Other capital assets, net of accumulated depreciation	\$ 4,234,453
Less long-term debt outstanding	(2,734,065)
Plus unspent capital related debt proceeds	1,000,000
Less unamortized debt premium	(91,458)

Total net investment in capital assets 2,408,930

Restricted:

Debt service	53,256
Pension	24,522

Total restricted 77,778

Unrestricted 322,164

Total business-type activities net position \$ 2,808,872

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

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

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

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.

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:

<u>Year</u>	<u>Core Fund Adjustment</u>	<u>Variable Fund Adjustment</u>
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)
2020	1.7	21.0

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 \$280,487 in contributions from the Village.

Contribution rates for the plan year reported as of December 31, 2021 are:

<u>Employee Category</u>	<u>Employee</u>	<u>Employer</u>
General (Executives & Elected Officials)	6.75 %	6.75 %
Protective with Social Security	6.75 %	11.65 %
Protective without Social Security	6.75 %	16.25 %

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

At December 31, 2021, the Village reported an asset of \$1,426,320 for its proportionate share of the net pension asset. The net pension asset was measured as of December 31, 2020 and the total pension liability used to calculate the net pension asset was determined by an actuarial valuation as of December 31, 2019 rolled forward to December 31, 2020. 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, 2020, the Village's proportion was 0.02284621 percent, which was an increase of 0.00037877 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized negative pension expense of \$190,646.

At December 31, 2021, the Village reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 2,064,323	\$ 444,651
Changes in assumptions	32,351	-
Net differences between projected and actual earnings on pension plan investments	-	2,677,801
Changes in proportion and differences between employer contributions and proportionate share of contributions	17,468	9,537
Employer contributions subsequent to the measurement date	<u>261,468</u>	<u>-</u>
Total	<u>\$ 2,375,610</u>	<u>\$ 3,131,989</u>

\$261,468 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, 2022. 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)
2022	\$ (262,970)
2023	(70,587)
2024	(482,058)
2025	(202,232)

Actuarial Assumptions

The total pension liability in the December 31, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	December 31, 2019
Measurement Date of Net Pension Liability (Asset):	December 31, 2020
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, 2020 is based upon a roll-forward of the liability calculated from the December 31, 2019 actuarial valuation.

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:

Core Fund Asset Class	Asset Allocation %	Long-Term Expected Nominal Rate of Return %	Long-Term Expected Real Rate of Return %
Global Equities	51 %	7.2 %	4.7 %
Fixed Income	25	3.2	0.8
Inflation Sensitive Assets	16	2.0	(0.4)
Real Estate	8	5.6	3.1
Private Equity/Debt	11	10.2	7.6
Multi-Asset	4	5.8	3.3
Total Core Fund	115	6.6	4.1
Variable Fund Asset Class			
U.S. Equities	70	6.6	4.1
International Equities	30	7.4	4.9
Total Variable Fund	100	7.1	4.6

New England Pension Consultants Long Term US CPI (Inflation) Forecast: 2.4 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 municipal bond rate of 2.00 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, 2020. 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 investment rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

The following presents the Village’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00 percent, as well as what the Village’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00 percent) or 1-percentage-point higher (8.00 percent) than the current rate:

	1% Decrease to Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase to Discount Rate (8.00%)
Village’s proportionate share of the net pension liability (asset)	<u>\$ 1,357,659</u>	<u>\$ (1,426,320)</u>	<u>\$ (3,471,133)</u>

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, 2021. Work that has been completed on these projects but not yet paid for (including contract retainages) is reflected as accounts payable and expenditures.

Joint Ventures**North Shore Fire Department**

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

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

Each participating municipality's annual financial contribution to the NSFD's operations and capital budget shall be based on its prorated share of population, equalized valuation and usage of all the municipalities. The Village accounts for its share of the operations of the NSFD in the Consolidated Services fund. The Village made a payment totaling \$831,372 to NSFD for 2021. The Village believes that the fire department will continue to provide services in the future at similar rates. Complete 2021 financial information is available from NSFD at 4401 West River Lane, Brown Deer, WI 53223. The Village does not report an equity interest in this joint venture.

North Shore Library System

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

The Village board conditionally approved an amended and re-stated Joint Library agreement where each of the four communities would pay a fixed allocation of 5 percent of the annual library budget and the remaining 95 percent contribution of each member agency is proportional to the population of each member as determined by the most recent US census. A new North Shore Library has been proposed to be constructed in the Village of Bayside. The Village made payments totaling \$160,277 to the Library in 2021. The Village accounts for its share of the operations of the North Shore Library in the General Fund. The Village believes that the library will continue to provide services in the future at similar rates. Complete 2021 financial information is available from the Village of Bayside, who is the fiscal agent for the North Shore Library. The Village does not report an equity interest in this joint venture.

Dispatch Services

The Village's of Fox Point, River Hills and Bayside jointly operate a dispatch service under a joint service agreement. Under the joint agreement, the Village of Bayside provides dispatch services to the municipalities. The cost of these services is shared between the communities as agreed upon in the individual agreements. A separate board has not been established to govern the dispatch service activities. Changes to the agreements and to the services provided require the approval of all three Village boards. Complete 2021 financial information is provided in these statements and accompanying footnotes. The Village does not report an equity interest in this joint venture.

During 2011, the Village of Brown Deer and North Shore Public Safety Communications Commission (Commission) also entered into an intergovernmental cooperation agreement with the Village of Bayside. Effective January 1, 2012, joint operating costs of the dispatch services are shared between Village's of Fox Point, River Hills, Bayside, Brown Deer and the Commission as agreed upon in the individual agreements. During 2021, the Village received approximately \$299,000 from Fox Point, \$1,507,000 from the Commission, \$423,000 from Brown Deer and \$153,000 from River Hills. The Village's contribution was approximately \$298,000 and was funded through tax levy.

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

Other Post-Employment Benefits**Local Retiree Life Insurance Fund (LRLIF)****Plan Description**

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

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

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

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, 2021 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>	<u>Supplemental</u>
Under 30	\$0.05	\$0.05
30-34	0.06	0.06
34-39	0.07	0.07
40-44	0.08	0.08
45-49	0.12	0.12
50-54	0.22	0.22
55-59	0.39	0.39
60-64	0.49	0.49
65-69	0.57	0.57

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

During the reporting period, the LRLIF recognized \$895 in contributions from the employer.

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

At December 31, 2021, the Village reported a liability of \$247,076 for its proportionate share of the net OPEB liability. The net OPEB liability was measured as of December 31, 2020 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation as of January 1, 2020 rolled forward to December 31, 2020. 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, 2020, the Village's proportion was 0.04491700 percent, which was an increase of 0.00790000 percent from its proportion measured as of December 31, 2019.

For the year ended December 31, 2021, the Village recognized OPEB expense of \$24,573.

At December 31, 2021, 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	\$ -	\$ 11,789
Net differences between projected and actual earnings on OPEB plan investments	3,597	-
Changes in assumptions	96,116	16,953
Changes in proportion and differences between employer contributions and proportionate share of contributions	22,142	35,757
Employer contributions subsequent to the measurement date	<u>4,990</u>	<u>-</u>
Total	<u>\$ 126,845</u>	<u>\$ 64,499</u>

\$4,990 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, 2022. 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>
2022	\$ 8,634
2023	8,245
2024	7,845
2025	7,354
2026	15,068
Thereafter	10,210

Actuarial Assumptions

The total OPEB liability in the January 1, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Actuarial Valuation Date:	January 1, 2020
Measurement Date of Net OPEB Liability	December 31, 2020
Actuarial Cost Method:	Entry Age Normal
20 Year Tax-Exempt Municipal Bond Yield	2.12%
Long-Term Expected Rate of Return:	4.25%
Discount Rate:	2.25%
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, 2020 is based upon a roll-forward of the liability calculated from the January 1, 2020 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, 2020**

<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	50 %	1.47 %
U.S. Mortgages	Barclays MBS	50	0.82
Inflation			2.20
Long-Term Expected Rate of Return			4.25 %

The long-term expected rate of return and expected inflation rate remained unchanged from the prior year at 4.25 percent and 2.20 percent respectively. 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 2.25 percent was used to measure the total OPEB liability for the current year, as opposed to a discount rate of 2.87 percent for the prior year. The significant change in the discount rate was primarily caused by the decrease in the municipal bond rate from 2.74 percent as of December 31, 2019 to 2.12 percent as of December 31, 2020. 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 2.25 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 (1.25 percent) or 1-percentage-point higher (3.25 percent) than the current rate:

	1% Decrease to Discount Rate (1.25%)	Current Discount Rate (2.25%)	1% Increase to Discount Rate (3.25%)
Village's proportionate share of the net OPEB liability	<u>\$ 336,094</u>	<u>\$ 247,076</u>	<u>\$ 179,754</u>

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. 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 Note 3). 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, 2021 the Village has reported a \$325,000 contract receivable (and deferred revenue in the fund statements) representing amounts due from the other participating municipalities.

Village of Bayside

Schedule of Revenues, Expenditures and Changes Fund Balance

Budget and Actual - General Fund

Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 3,285,094	\$ 3,285,094	\$ 3,284,456	\$ (638)
Intergovernmental	623,671	633,671	685,187	51,516
Licenses and permits	156,520	156,520	312,713	156,193
Fines, forfeitures and penalties	40,100	40,100	42,988	2,888
Public charges for services	58,925	58,925	112,681	53,756
Intergovernmental charges for services	117,009	117,009	117,009	-
Investment income (loss)	110,000	110,000	(13,221)	(123,221)
Miscellaneous revenues	28,200	28,200	94,501	66,301
	<u>4,419,519</u>	<u>4,429,519</u>	<u>4,636,314</u>	<u>206,795</u>
Expenditures				
Current:				
General government	728,663	728,663	720,341	8,322
Public safety	2,652,091	2,662,091	2,581,328	80,763
Public works	827,995	902,995	907,839	(4,844)
Culture, recreation, and education	210,770	210,770	183,568	27,202
Capital outlay	-	-	51,999	(51,999)
Debt service:				
Principal	-	-	31,000	(31,000)
Interest and fiscal charges	-	-	2,134	(2,134)
	<u>4,419,519</u>	<u>4,504,519</u>	<u>4,478,209</u>	<u>26,310</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(75,000)</u>	<u>158,105</u>	<u>233,105</u>
Other Financing Sources (Uses)				
Transfers out	-	(46,000)	(46,000)	-
Proceeds from sale of capital assets	-	-	2,874	2,874
	<u>-</u>	<u>(46,000)</u>	<u>(43,126)</u>	<u>2,874</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ (121,000)</u>	<u>114,979</u>	<u>\$ 235,979</u>
Fund Balance, Beginning			<u>1,499,349</u>	
Fund Balance, Ending			<u>\$ 1,614,328</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual - Consolidated Dispatch Special Revenue Fund
 Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 297,783	\$ 297,783	\$ 297,783	\$ -
Intergovernmental charges for services	2,351,022	2,351,022	2,373,998	22,976
Miscellaneous revenues	53,025	53,025	70,789	17,764
	<u>2,701,830</u>	<u>2,701,830</u>	<u>2,742,570</u>	<u>40,740</u>
Expenditures				
Current:				
Public safety	2,701,830	2,701,830	2,614,214	87,616
Capital outlay	-	-	111,414	(111,414)
	<u>2,701,830</u>	<u>2,701,830</u>	<u>2,725,628</u>	<u>(23,798)</u>
Net change in fund balance	<u>\$ -</u>	<u>\$ -</u>	16,942	<u>\$ 16,942</u>
Fund Balance, Beginning			<u>394,073</u>	
Fund Balance, Ending			<u>\$ 411,015</u>	

See notes to required supplementary information

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Stormwater Special Revenue Fund

Year Ended December 31, 2021

	Budgeted Amounts		Actual	Variance with Final Budget
	Original	Final		
Revenues				
Intergovernmental	\$ 40,000	\$ 40,000	\$ -	\$ (40,000)
Public charges for services	548,627	548,627	556,270	7,643
Total revenues	588,627	588,627	556,270	(32,357)
Expenditures				
Current:				
Public works	251,941	251,941	303,710	(51,769)
Capital outlay	295,000	320,331	179,353	140,978
Debt service:				
Interest and fiscal charges	-	-	8,145	(8,145)
Total expenditures	546,941	572,272	491,208	81,064
Excess (deficiency) of revenues over expenditures	41,686	16,355	65,062	48,707
Other Financing Sources (Uses)				
Transfers out	(64,430)	(64,430)	(64,430)	-
Debt issued	-	-	255,000	255,000
Premium on debt issued	-	-	10,007	10,007
Total other financing sources (uses)	(64,430)	(64,430)	200,577	265,007
Net change in fund balance	\$ (22,744)	\$ (48,075)	265,639	\$ 313,714
Fund Balance, Beginning			899,059	
Fund Balance, Ending			\$ 1,164,698	

See notes to required supplementary information

Village of Bayside

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

Wisconsin Retirement System

Year Ended December 31, 2021

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

Schedule of Employer Contributions

Wisconsin Retirement System

Year Ended December 31, 2021

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

See notes to required supplementary information

Village of Bayside

Schedule of Proportionate Share of the Net OPEB Liability

Local Retiree Life Insurance Fund

Year Ended December 31, 2021

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

Schedule of Employer Contributions

Local Retiree Life Insurance Fund

Year Ended December 31, 2021

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

Village of Bayside

Notes to Required Supplementary Information
Year Ended December 31, 2021

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. The *Single Discount Rate* assumption used to develop the Total OPEB Liability changed from the prior year. Please refer to the Actuarial Assumptions section above for additional details.

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Debt Service Fund

Year Ended December 31, 2021

	Budgeted Amounts Original and Final	Actual	Variance with Final Budget
Revenues			
Taxes	\$ 792,089	\$ 792,089	\$ -
Intergovernmental charges for service	199,745	344,745	145,000
Investment income	-	2,739	2,739
Miscellaneous	23,031	29,434	6,403
	<u>1,014,865</u>	<u>1,169,007</u>	<u>154,142</u>
Total revenues			
Expenditures			
Debt service:			
Principal	822,083	4,912,241	(4,090,158)
Interest and fiscal charges	204,914	301,570	(96,656)
	<u>1,026,997</u>	<u>5,213,811</u>	<u>(4,186,814)</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(12,132)</u>	<u>(4,044,804)</u>	<u>(4,032,672)</u>
Other Financing Sources (Uses)			
Transfers in	64,430	64,430	-
Debt issued	-	3,830,000	3,830,000
Premium on debt issued	-	148,586	148,586
	<u>64,430</u>	<u>4,043,016</u>	<u>3,978,586</u>
Total other financing sources (uses)			
Net change in fund balance	<u>\$ 52,298</u>	<u>(1,788)</u>	<u>\$ (54,086)</u>
Fund Balances, Beginning		<u>489,086</u>	
Fund Balances, Ending		<u>\$ 487,298</u>	

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance

Budget and Actual - Capital Projects Capital Projects Fund

Year Ended December 31, 2021

	<u>Budgeted Amounts</u> <u>Original</u>	<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u>
Revenues			
Taxes	\$ 247,755	\$ 247,755	\$ -
Intergovernmental	750	131,207	130,457
Intergovernmental charges for services	<u>153,735</u>	<u>153,735</u>	<u>-</u>
Total revenues	<u>402,240</u>	<u>532,697</u>	<u>130,457</u>
Expenditures			
Current:			
Public safety	136,717	36,678	100,039
Capital outlay	419,410	399,311	20,099
Debt service:			
Interest and fiscal charges	<u>34,230</u>	<u>34,230</u>	<u>-</u>
Total expenditures	<u>590,357</u>	<u>470,219</u>	<u>120,138</u>
Excess (deficiency) of revenues over expenditures	<u>(188,117)</u>	<u>62,478</u>	<u>250,595</u>
Other Financing Sources			
Transfers in	46,000	46,000	-
Proceeds from sale of capital assets	<u>10,500</u>	<u>13,064</u>	<u>2,564</u>
Total other financing sources	<u>56,500</u>	<u>59,064</u>	<u>2,564</u>
Net change in fund balance	<u>\$ (131,617)</u>	<u>121,542</u>	<u>\$ 253,159</u>
Fund Balance, Beginning		<u>1,198,917</u>	
Fund Balance, Ending		<u>\$ 1,320,459</u>	

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance
 Budget and Actual - DPW Capital Projects Fund
 Year Ended December 31, 2021

	<u>Budgeted Amounts</u> <u>Original</u>	<u>Actual</u>	<u>Variance with</u> <u>Final Budget</u>
Revenues			
Taxes	\$ 50,000	\$ 50,000	\$ -
Intergovernmental	37,548	37,548	-
Public charges for service	-	18,614	18,614
	<u>87,548</u>	<u>106,162</u>	<u>18,614</u>
Total revenues			
Expenditures			
Capital outlay	212,016	157,201	54,815
Debt service:			
Interest and fiscal charges	-	32,419	(32,419)
	<u>212,016</u>	<u>189,620</u>	<u>22,396</u>
Total expenditures			
Excess (deficiency) of revenues over expenditures	<u>(124,468)</u>	<u>(83,458)</u>	<u>41,010</u>
Other Financing Sources			
Debt issued	-	1,015,000	1,015,000
Premium on debt issued	-	69,371	69,371
	<u>-</u>	<u>1,084,371</u>	<u>1,084,371</u>
Total other financing sources			
Net Change in Fund Balance	<u>\$ (124,468)</u>	<u>1,000,913</u>	<u>\$ 1,125,381</u>
Fund Balances, Beginning		<u>1,027,545</u>	
Fund Balances, Ending		<u>\$ 2,028,458</u>	

Village of Bayside

Schedule of Revenues, Expenditures and Changes in Fund Balance
Budget and Actual - American Rescue Plan Act Special Revenue Fund
Year Ended December 31, 2021

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Intergovernmental	\$ -	\$ 226,817	\$ -	\$ (226,817)
Expenditures				
Capital outlay	-	226,817	-	226,817
Net change in fund balance	\$ -	\$ -	-	\$ -
Fund Balances, Beginning			-	
Fund Balances, Ending			\$ -	

Village of Bayside

Combining Statement of Fiduciary Net Position
December 31, 2021

	<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>
Assets						
Cash and investments	\$ 10,195,023	\$ 107,756	\$ 531,964	\$ 237,751	\$ 213,694	\$ 11,286,188
Taxes	3,516,650	48,391	255,520	-	-	3,820,561
Special assessments	-	497,023	2,627,894	-	-	3,124,917
Prepaid items	-	-	-	4,555	-	4,555
	<u>13,711,673</u>	<u>653,170</u>	<u>3,415,378</u>	<u>242,306</u>	<u>213,694</u>	<u>18,236,221</u>
Liabilities						
Accounts payable and accrued expenses	553	-	-	18,253	538	19,344
Due to bondholders	-	527,711	3,425,130	-	-	3,952,841
Due to other governments	13,711,120	125,459	(9,752)	-	-	13,826,827
	<u>13,711,673</u>	<u>653,170</u>	<u>3,415,378</u>	<u>18,253</u>	<u>538</u>	<u>17,799,012</u>
Net Position						
Restricted for North Shore Library	-	-	-	224,053	213,156	437,209
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,053</u>	<u>\$ 213,156</u>	<u>\$ 437,209</u>

Village of Bayside

Combining Statement of Changes in Fiduciary Net Position
December 31, 2021

	<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>
Additions						
Tax collections	\$ 13,371,574	\$ -	\$ -	\$ -	\$ -	\$ 13,371,574
Special assessments	-	64,834	391,816	-	-	456,650
Public charges for services	-	-	-	971,834	42,873	1,014,707
Miscellaneous	-	-	-	-	100,000	100,000
Donations	-	-	-	22	41,743	41,765
	<u>13,371,574</u>	<u>64,834</u>	<u>391,816</u>	<u>971,856</u>	<u>184,616</u>	<u>14,984,696</u>
Deductions						
Payments to overlying districts	13,371,574	-	-	-	-	13,371,574
B Bond payments	-	64,834	391,816	-	-	456,650
Administrative expense	-	-	-	1,039,348	26,091	1,065,439
	<u>13,371,574</u>	<u>64,834</u>	<u>391,816</u>	<u>1,039,348</u>	<u>26,091</u>	<u>14,893,663</u>
Change in net position	-	-	-	(67,492)	158,525	91,033
Net Position, Beginning	<u>-</u>	<u>-</u>	<u>-</u>	<u>291,545</u>	<u>54,631</u>	<u>346,176</u>
Net Position, Ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 224,053</u>	<u>\$ 213,156</u>	<u>\$ 437,209</u>



Reporting and insights from 2021 audit: Village of Bayside

December 31, 2021

Executive summary

May XX, 2022

To the Village Board
Village of Bayside

We have completed our audit of the financial statements of the Village of Bayside (the Village) for the year ended December 31, 2021, and have issued our report thereon dated May XX, 2022. This letter presents communications required by our professional standards.

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

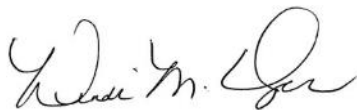
Additionally, we have included information on key risk areas the Village of Bayside should be aware of in your strategic planning. We are available to discuss these risks as they relate to your organization's financial stability and future planning.

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

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

Sincerely,

Baker Tilly US, LLP



Wendi Unger, CPA, Partner

Responsibilities

Our responsibilities




As your independent auditor, our responsibilities include:

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

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

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

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

Significant changes to the audit plan

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

Audit approach and results

Planned scope and timing

Audit focus

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

- Key transaction cycles
- Areas with significant estimates

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

Key areas of focus and significant findings

Significant risks of material misstatement

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

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

Other areas of emphasis

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

Other areas of emphasis		
Cash and investments	Revenues and receivables	General disbursements
Payroll	Pension asset and OPEB liability	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 the 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 2021. We noted no transactions entered into by the Village the year for which accounting policies are controversial or for which there is a lack of authoritative guidance or consensus or diversity in practice.
- Accounting estimates: Accounting estimates, including fair value estimates, are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements, the degree of subjectivity involved in their development and because of the possibility that future events affecting them may differ significantly from those expected. The following estimates are of most significance to the financial statements:

Estimate	Management's process to determine	Baker Tilly's conclusions regarding reasonableness
Accrued compensated absences	Evaluation of hours earned and accumulated in accordance with employment policies and average wage per hour rates	Reasonable in relation to the financial statements as a whole
Net pension 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 unusual transactions

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

Significant difficulties encountered during the audit

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

Disagreements with management

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

Audit report

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

Audit consultations outside the engagement team

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

Corrected misstatements

Professional standards require us to accumulate misstatements identified during the audit, other than those that are clearly trivial and to communicate accumulated misstatements to management. Management is in agreement with the misstatements we have identified, and they have been corrected in the financial statements. The schedule 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>
Entry to move unspent ARPA to unearned revenue	\$	226,817
Entry to decrease receivable/unearned revenue for NSF payment		160,000
Entry to adjust fund balance to actual		269,326
Entry to record tax activity for 2021		4,697,822
Entry to correct debt issue entry		9,527,830
Entry to correct recording of refunding of 2014 debt		3,755,835
Entry to record sewer capital asset activity		672,312
Entry to record PY A/P not paid at year end		120,310

Other audit findings or issues

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

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

Other information in documents containing audited basic financial statements

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

Management's consultations with other accountants

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

Written communications between management and Baker Tilly

The 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*.

Village Board resources

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

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

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*
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](#).

Ready or not – the new lease standard is here!

GASB's new single model for lease accounting is effective for next year's audit (fiscal years ending June 30, 2022 and later). This standard requires governments to identify and evaluate contracts that convey control of the right to use another entity's nonfinancial asset 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. The standard specifies that leases should be recognized and measured using the facts and circumstances that exist at the beginning of the period of implementation (or, if applied to earlier periods, the beginning of the earliest period restated).

The implementation process can be broken down into a four-step methodology:



Now is the time to evaluate where your government is in this process and the timeline to complete implementation. The third step for lease evaluation, data extraction and review is typically the most time-consuming step; organizations should begin this process well before year end to ensure adequate lead time. A key decision that will need to be made is whether a lease administration software package is necessary. Depending on the volume and complexity of your lease activity, spreadsheets may not be sufficient to track and calculate all the required information.

We are available to discuss this further and help you develop an action plan. Baker Tilly also has complimentary resources available online including:

- GASB 87 lease identification questionnaire
- GASB 87 lease assistance tool
- Variety of GASB 87 podcasts and articles

Access tools and learn more about [GASB 87](#).

Future accounting for subscription-based IT arrangements

Subscription-based IT arrangements include contracts that convey control of the right to use another party's IT software. It would not include any licensing arrangements that provide a perpetual license, which would still be accounted for as an intangible asset. Subscription-based IT arrangements are becoming more and more popular with IT vendors. This standard mirrors the new lease standard. The Village will be able to utilize the systems put into place to implement the lease standard to properly account for these contracts. Common examples of these contracts in the utility industry include:

- Leasing space in the cloud
- GIS systems
- SCADA systems
- Some work order or inventory systems as well as some general ledger or billing systems

The Village should work with its IT department and department managers to determine a population listing of contracts that would fall under this standard to determine the potential future impact to financial reporting.

Client service team



Wendi Unger, CPA

Partner

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United States

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Management representation letter

May XX, 2022

Baker Tilly US, LLP
777 E Wisconsin Avenue
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, 2021 and for the year then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the Village of Bayside and the respective changes in financial position and cash flows, where applicable, in conformity with accounting principles generally accepted in the United States of America. We confirm that we are responsible for the fair presentation of the previously mentioned financial statements in conformity with accounting principles generally accepted in the United States of America. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control over financial reporting, and preventing and detecting fraud.

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

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

Financial Statements

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

- 4) We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
- 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 the 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 findings of specialists in evaluating 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 qualifications of the specialists in determining the amounts and disclosures used in the financial statements and underlying accounting records. We did not give or cause any instructions to be given to specialists with respect to the values or amounts derived in an attempt to bias their work, and we are not otherwise aware of any matters that have had impact on the independence or objectivity of the specialists.
- 41) We assume responsibility for, and agree with, the information provided by the Wisconsin Retirement System as audited by the Legislative Audit Bureau relating to the net pension asset/liability and related deferred outflows and deferred inflows and have adequately considered the reasonableness of the amounts and disclosures used in the financial statements and underlying accounting records. We also assume responsibility for the census data that has been reported to the plan.
- 42) We are responsible for the estimation methods and assumptions used in measuring assets and liabilities reported or disclosed at fair value, including information obtained from brokers, pricing services or third parties. Our valuation methodologies have been consistently applied from period to period. The fair value measurements reported or disclosed represent our best estimate of fair value as the measurement date in accordance with the requirements of GASB 72 – *Fair Value Measurement*. In addition our disclosures related to fair value measurements are consistent with the objectives outlined in GASB 72. We have evaluated the fair value information provided to us by brokers, pricing services or other parties that has been used in the financial statements and believe this information to be reliable and consistent with the requirements.

- 43) The auditing standards define an annual report as “a document, or combination of documents, typically prepared on an annual basis by management or those charged with governance in accordance with law, regulation, or custom, the purpose of which is to provide owners (or similar stakeholders) with information on the entity’s operations and the entity’s financial results and financial position as set out in the financial statements.” Among other items, an annual report contains, accompanies, or incorporates by reference the financial statements and the auditor’s report thereon. We do not prepare an annual report.

Sincerely,

Village of Bayside

Signed: _____
Mr. Andrew Pederson, Village Manager

Signed: _____
Ms. Rachel Safstrom, Administrative Services Director

Two-way audit communications

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

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

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

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

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

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

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

RESOLUTION NO: 22-

A Resolution to amend the 2022 Annual Program Budget.

WHEREAS, Resolution 21-35, a resolution adopting the 2022 Annual Program Budget and establishing the 2021 tax levy, was adopted on November 18, 2021;

WHEREAS, the Village of Bayside finds it necessary to amend the Annual Program Budget to be consistent with the Fund Balance Policy;

General Fund				
Account Name	Account Number	Budgeted Amount	Amended Budget	Increase/Decrease
Equipment Replacement	10-51000-53500	\$0.00	\$262,970	\$262,970
Undesignated Fund Balance	10-00000-34000	\$1,614,328	\$1,351,358	(\$262,970)

NOW, THEREFORE, BE IT RESOLVED, BY THE BOARD OF TRUSTEES, that it hereby amends the 2022 Annual Program Budget;

PASSED AND ADOPTED by the Village Board of the Village of Bayside this fifteenth day of June, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom
Administrative Services Director



Department of Public Works April 2022

Highlights / Accomplishments

- The Ellsworth Park playground excavation was started and continued throughout the month in preparation of the new playground equipment install.
- The crew separated and organized the new playground equipment for preparation for install, and installation was started.
- A concrete pad was poured for relocating the diesel fuel pump for better efficiency and access ahead of the upgraded fuel pump control system install.
- DPW hosted an open house for the upcoming stormwater project in the village.
- The Ellsworth Park pavilion was cleaned, water system charged and opened to the public as well as a full spring cleaning of the tennis courts.
- The department dealt with three different trees that blew over in the heavy wind storms. Removing the trees and planning for the stump removals.

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 2021 YTD



Department of Public Works

May 2022

Highlights / Accomplishments

- The Ellsworth Park playground construction was completed. The success of the project was focused on pre-construction organization and understanding of the system. Footing holes were bored into the ground, structures assembled, and concrete poured. The playground area was inspected for completeness and double checked for any loose hardware. A new underground drain was installed to help keep the base of the playground dry at all times, along with an –at grade- drain pipe which is just under the mulch. Mulch and sidewalk were installed, and the playground opened the last day in May.
- During construction of the playground, the crew completed all normal tasks of garbage and recycling collection, special pick ups and mulch delivers and many other calls for service.

GARBAGE TONS YTD



477
↓ 5%

RECYCLING TONS YTD



177
↓ 9%

DIVERSION RATE



27%
↓ 1%

YARD WASTE COLLECTION STOPS



1837
↑ 19%

YARDS OF YARD WASTE COLLECTED



487
↑ 30%

RECYCLING DAY PARTICIPANTS



202
↓ 17%

SEE CLICK FIX REQUESTS CLOSED



200
↓ 41%

MULCH DELIVERIES



21
↓ 50%

YARDS OF MULCH DELIVERED



180
↓ 22%

SEWER MAIN CLEANED



0
→ 0%

CULVERTS REPLACED



0
→ 0%

TREES REMOVED



82
↓ 32%

*Metrics compared to 2021 YTD

**Amendment One to the Intergovernmental Cooperation Agreement
between the Milwaukee Metropolitan Sewerage District
and the Village of Bayside
For Brown Deer Road Sewer Project**

This Amendment One is made to the Agreement between the Village of Bayside (Village) and the Milwaukee Metropolitan Sewerage District (District) for the replacement and realignment of the Brown Deer Road Sewer to reduce basement backups. The following terms and conditions amend or add to the original Agreement as follows:

Section 5 District Responsibilities:

- J. Replace five total laterals from the 27-inch pipe to the right of way (ROW), including replacing two commercial laterals additionally from the ROW to the buildings using funding from Village Private Property Infiltration & Inflow (PPII) program;
- K. Design the abandonment of the fire cistern as indicated on the plans and specifications;
- L. Repave East Brown Deer Road according to the project plans and specifications and those additional areas impacted by project work; and
- M. Improve East Brown Deer Road shoulder according to the project plans and specifications; and
- N. Upsize the 8-inch sewer from Manhole 001 and Manhole 661A to be a 12-inch sewer.

All other terms and conditions remain in full force and effect.

SIGNATURES ON NEXT PAGE

**MILWAUKEE METROPOLITAN
SEWERAGE DISTRICT**

VILLAGE OF BAYSIDE

By: _____
Kevin L. Shafer, P.E.
Executive Director

By: _____
Andrew Pederson
Village Manager

Date: _____

Date: _____

Approved as to form:

Approved as to form:

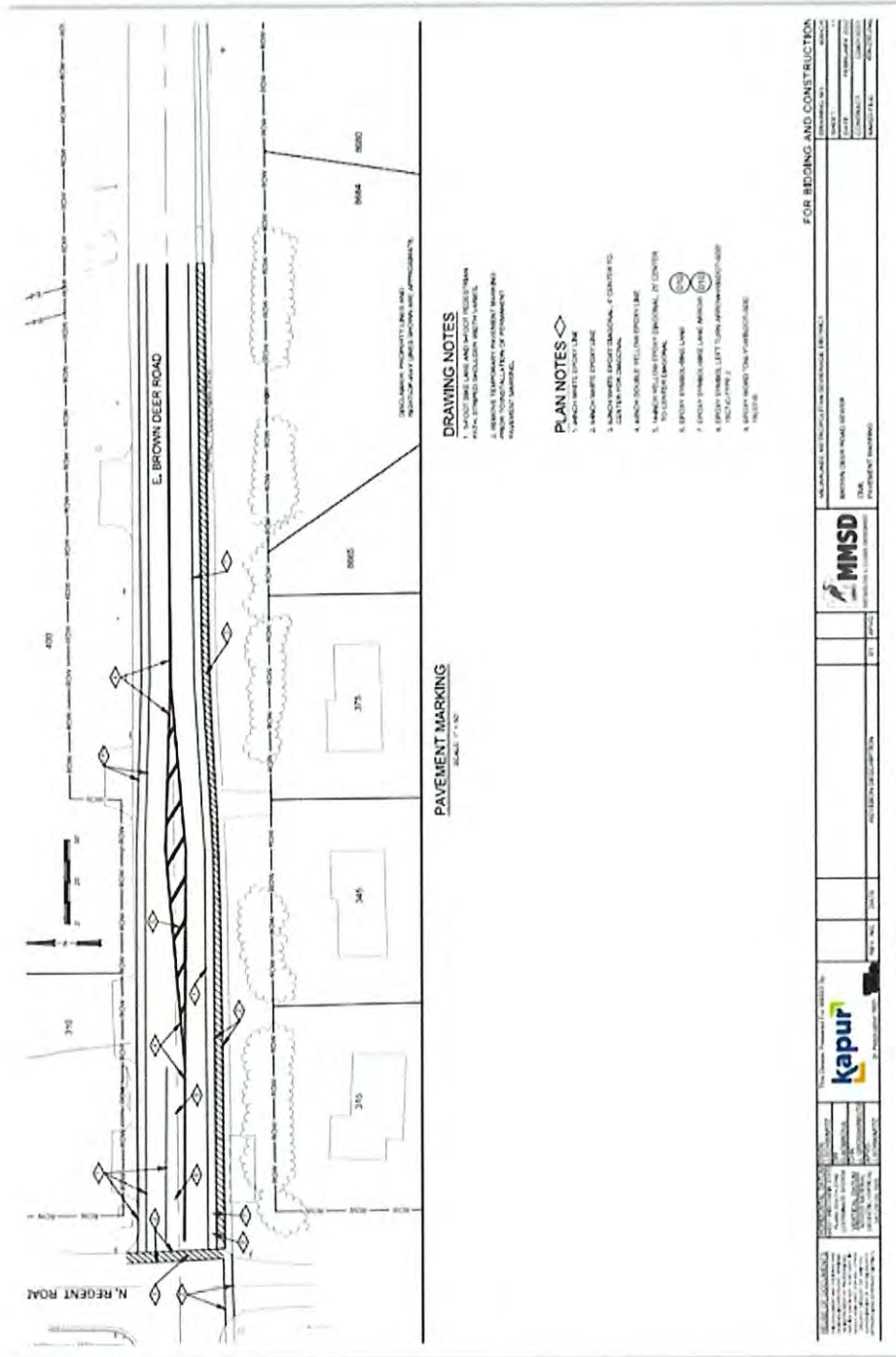
Attorney for the District

Attorney for the Village

Date: _____

Date: _____

Fig. 2



M10005BA01

Private Property Infiltration and Inflow Reduction Agreement

This Agreement is made between the Milwaukee Metropolitan Sewerage District (“District”) with its principal place of business at 260 West Seeboth Street, Milwaukee, Wisconsin 53204-1446, and the Village of Bayside (“Municipality”) with its municipal offices at 9075 North Regent Road, Bayside, Wisconsin, 53217.

WHEREAS, Wisconsin law, through Section 66.0301 Stats., authorizes any municipality to enter into an intergovernmental cooperation agreement with another municipality for the furnishing of services; and

WHEREAS, the District is responsible for collecting and treating wastewater from the Municipality’s locally owned collection system; and

WHEREAS, the Municipality’s sewers collect wastewater from lateral sewers located on private property and owned by private property owners; and

WHEREAS, during wet weather events stormwater enters lateral sewers through defective pipes and leaky joints and connections (“infiltration”) and stormwater also enters lateral sewers from foundation drains, improper connections and other sources (“inflow”); and

WHEREAS, infiltration and inflow increase the amount of wastewater that the District must collect and treat; and

WHEREAS, during wet weather events infiltration and inflow (“I/I”) into privately owned sewers contribute to the risk of sewer overflows; and

WHEREAS, the District has established the Private Property Infiltration and Inflow Reduction Program (“Program”) to provide guidelines, requirements, and a funding structure for municipalities to complete I/I reduction work on private property through the District Private Property Infiltration and Inflow Policy (“Policy”); and

WHEREAS, the Policy provides the Municipality the discretion to have the District procure contractors and consultants to perform private property I/I reduction work on the Municipality’s behalf and for the District to deduct the cost of District management and oversight of the project (District Administrative Project Management Fee) from funds available to the Municipality through the Program; and

WHEREAS, the Municipality wishes to participate in the Program with the District procuring contractors and consultants to perform private property I/I reduction work on the Municipality’s behalf; and

WHEREAS, the District has procured Municipal Engineering and Project Services from Oneida Total Integrated Services to support the Program, Contract M10004E02;

NOW, THEREFORE, in consideration of the mutual promises made by the parties to this Agreement, the parties agree as follows:

1. Term of Agreement

This Agreement becomes effective immediately upon signature by both parties and shall remain in effect until the earliest of (1) November 30, 2022, or (2) termination of this Agreement as otherwise set forth herein.

2. District Funding

The Municipality authorizes the District to expend an amount not to exceed \$35,551 from its annual municipal funding allocation (“AMFA”) for the approved private property I/I work described in Attachments A1, A2, and A3 (“the Work”). Within this total amount, \$31,299.00 is for engineering and design services, and \$1,252 is the District’s Administrative Project Management Fee. The District shall procure contractors and consultants to perform the Work, as well as provide all project management and oversight associated with the Work. The Municipality shall assist with public outreach and provide input and feedback as requested by the District.

3. Program Publicity and Outreach

- a. The District shall develop all informational literature and signage related to the Work, naming the District as the funder and the Municipality as the project partner. The District shall provide samples of all public involvement/public education documents to the Municipality for review prior to being distributed to the public. The Municipality shall assist with the distribution of these materials.
- b. The District shall coordinate all public meetings for the Work, and provide the Municipality a minimum of two weeks’ notice of the same. The Municipality shall participate in all public meetings.

4. Selection of Professional Service Providers by District

The District shall utilize the District’s Master Contract for Municipal Engineering and Project Services, M10004E02, as procured through a publicly advertised request for proposals (RFQ) process for the performance of the Work funded by this Agreement. Contract M10004E02 was awarded to Oneida Total Integrated Services (“Consultant”) in accordance with Wis. Stats. Chapter 200 and District policies.

5. Selection of Non-Professional Service Provided by District

Pursuant to a public Request for Qualifications process, the District has developed an Approved Contractors List, organized by work type to ensure all Work funded by the District maintains specific quality standards. Those Approved Contractors and their suppliers can submit products they intend to utilize for inclusion in the District’s Approved Products List. The appropriate subset of the Approved Contractor List and the Approved Products List shall be utilized as a part of the District’s bidding process for contracts to perform Work funded by this Agreement.

In addition to the above, all non-professional service providers to perform Work funded by this Agreement shall be procured in accordance with both State of Wisconsin statutes and regulations and the District’s ordinances and policies.

6. **Reserved**

7. **Reserved**

8. **Procedure for Reimbursement**

a. Invoices from Consultants and Contractors

i. The District shall receive all consultant and contractor invoices as set forth herein and shall forward copies to the Municipality for review. The absence of a response from the Municipality within five business days indicates approval. Each consultant or contractor invoice shall include an invoice number, dates covered by the invoice, a detailed description of the hours expended and the work performed, expenses (with supporting documentation), and the contract number. All invoices that have been reviewed and approved by the Municipality and the District Senior Project Manager (SPM) shall be paid directly by the District, and the equivalent amount deducted from the Municipality's AMFA.

b. District Administrative Project Management Fee

i. The District shall be reimbursed for its administrative project management and oversight of the Work performed under this Agreement as described in Attachment A2 by charging a fee in the amount of four (4) percent of the total actual value of the completed Work as described in Attachment A3. The District shall deduct the Administrative Project Management Fee as a lump sum from the Municipality's AMFA at the closeout of the funding agreement.

Questions should be directed to the SPM:

Rebecca Specht, P.E
Senior Project Manager
Milwaukee Metropolitan Sewerage District
260 West Seeboth Street
Milwaukee, WI 53204 – 1446

9. **Changes in Work and Modifications to the Agreement**

Any proposed changes to the Work proposed by the District SPM must be submitted to the Municipality, in writing, in advance of the Work being completed. The District will not proceed with any Work that is not included in Attachment A1, A2, and A3 (including all professional services and non-professional services contracts procured through the Work outlined in Attachment A3), unless prior written approval has been requested from the Municipality and approval has been obtained through the eBuilder change process.

This Agreement may be modified only in writing signed by both parties or through the eBuilder change process.

10. **Reserved**

11. **Reserved**

12. **Permits, Certificates, and Licenses**

The District is solely responsible for ensuring compliance with all federal, state, and local laws requiring permits, certificates, and licenses required to implement the Work.

13. Insurance

The District shall not provide any insurance coverage of any kind for the Work or for the Municipality.

14. Terminating the Agreement

The District or the Municipality may terminate this Agreement at any time prior to commencement of the Work. After the Work has commenced, either party may terminate the Agreement only for good cause, such as, but not limited to, breach of agreement by the other. Notwithstanding the foregoing, any Work completed by consultants and contractors, as well as the proportionate amount of the District's project management and oversight fees, shall be paid to close out the contracts in the event of termination, and the equivalent amounts deducted from the Municipality's AMFA.

15. Exclusive Agreement

This is the entire Agreement between the Municipality and the District regarding execution and payment for the Work.

16. Severability

If any part of this Agreement is held unenforceable, the rest of the Agreement will continue in effect.

17. Applicable Law

This Agreement is governed by the laws of the State of Wisconsin.

18. Resolving Disputes

If a dispute arises under this Agreement, the parties agree to first try to resolve the dispute with the help of a mutually agreed-upon mediator in Milwaukee County. Any costs and fees other than attorney fees associated with the mediation shall be shared equally by the parties. If the dispute is not resolved within thirty (30) days after it is referred to the mediator, either party may take the matter to court.

19. Notices

Unless otherwise set forth herein, all notices and other communications in connection with this Agreement shall be in writing and shall be considered given as follows:

- when delivered personally to the recipient's address as stated on this Agreement;
or
- three (3) days after being deposited in the United States mail, with postage prepaid to the recipient's address as stated on this Agreement.

20. No Partnership

This Agreement does not create a partnership relationship nor give the Municipality the apparent authority to make promises binding upon the District. The Municipality does not have the authority to enter into contracts on the District's behalf.

21. Assignment

The Municipality may not assign any rights or obligations under this Agreement without the District's prior written approval.

22. Public Records

The Municipality agrees to cooperate and assist the District in the production of any records in the possession of the Municipality that are subject to disclosure by the District pursuant to the State of Wisconsin's Open Records Law, §§19.31-19.39, Wis. Stats. The Municipality agrees to indemnify the District against any and all claims, demands, and causes of action resulting from the Municipality's failure to comply with this requirement.

**MILWAUKEE METROPOLITAN
SEWERAGE DISTRICT**

VILLAGE OF BAYSIDE

By: _____
Kevin L. Shafer, P.E., Executive Director

By: _____
Andy Pederson, Village Manager

Date: _____

Date: _____

Approved as to form:

Approved as to form:

Attorney for the District

Attorney for the Municipality

ATTACHMENT A1
Municipality Work Plan

Village of Bayside
Funding Agreement M10005BA01
Private Property Infiltration and Inflow Control
Attachment A1



PARTNERS FOR A CLEANER ENVIRONMENT

2021 PPII Work Plan

This checklist / template serves as the standard form for submitting a Work Plan to MMSD as a request to commit funds from your Municipal Funding Allocation Account to a project proposed for reimbursement through the MMSD PPII Reduction-M Program. If approved, the Work Plan will be the basis for a Funding Agreement between the municipality and MMSD. Please complete all fields comprehensively and submit this electronically-fillable-form and supporting document attachments via email.

I. CONTACT INFORMATION

Municipality	
Applicant Name: Andy Pederson	Municipality: Village of Bayside
Mailing Address: 9075 N Regent Road, Bayside, WI 53217	
Phone #: 414-206-3925	Email: apederson@baysidewi.gov
Primary Contact: Andy Pederson	Primary Contact email: apederson@baysidewi.gov
Primary contact phone #: 414-206-3925	
Consultant (if applicable)	
Firm: MMSD Consultant Team	Consultant's PM's Name: Ben High, P.E.
Consultant Email: ben.high@rasmith.com	Consultant Phone number: 262-317-3273

II. PROPOSED SCOPE OF WORK

1. What type of work will be included in this work plan application? Check all applicable.

- Planning
 Investigative
 Construction/Rehab
 Post Project Evaluation
 Training
 Other: Design

2. What is the total value of the request by the municipality for funding through the PPII program for work outlined in this work plan?

\$ 31,299

3. Provide the scope of work that will be included in this work plan.

The Village of Bayside is proposing a work plan to complete a design for an upcoming PPII project. The area included in this plan is in MMSD Sewershed BA4002. This area was selected for a PPII project based on previous investigations conducted by the Village under funding another agreement, a history of high demand on the lift stations during wet weather events, and reports of basement backups.

1. Investigation and design - review existing data - review existing data previously collected. The data includes lift station run times for both the Hermitage and Bay Point lift station, home inspection data, as built data, and CCTV data.
2. Engineering plans and specification
 - Develop engineering plans and specifications to eliminate sources of I&I identified in step one. The design will be driven by the findings of the existing data review.
3. Public outreach
 - Communicate with the residents in the project area via mailings to confirm project participation.
 - Acquire right of entry from participating homeowners.
 - Update residents of the project findings and recommended repairs for their sanitary laterals.
 - Advertise and attend one public meeting.
3. Post Construction Evaluation
 - Compare pre and post construction lift station run time data to evaluate the effectiveness of the completed repairs.

Construction coordination, construction management, and inspection will be included in the funding agreement for construction costs.

4. What entity is responsible for each work scope item e.g. municipality staff, consultant, contractor, District, etc.

RA Smith/OTIE - Investigation, design, public outreach, and post construction evaluation
Bayside Village Staff - Reimbursement approval, design approval, assist with public outreach, provide historical information, and assist with accessing Village infrastructure
MMSD - Project Management and coordination between the Village and the RA Smith/OTIE design team

5. What is the total number of properties in the project area?

28

6. What is the assumed number of participating properties?

28

7. What is your justification for the assumed participation rate?

- Prioritization of properties based on investigative work
 Assumed percent of total based on previous projects
 Existing ROE agreements
 Other (Fill in Blank): Based on properties that have participated in past projects.

III. PROJECT AREA CHARACTERISTICS

<p>1. What is the predominant age of the homes in the project area? <input type="checkbox"/> Pre 1940's <input checked="" type="checkbox"/> 1940 – 1960 <input type="checkbox"/> 1961-1980 <input type="checkbox"/> 1981-Present</p>											
<p>2. What is the average lot size within the project area?</p>		<p>2.66</p>	<p><input checked="" type="checkbox"/> SF <input checked="" type="checkbox"/> Acres</p>								
<p>3. In this area, is it typical that foundation drains are connected?</p>			<p><input checked="" type="checkbox"/> Yes <input type="checkbox"/> No</p>								
<p>4. What sewershed(s) or metershed(s) is this project located in?</p> <p>BA4002</p>											
<p>5. Collection system characteristics in project areas:</p> <table style="width:100%; border: none;"> <tr> <td style="width:25%;">Approximate year sanitary sewer was installed:</td> <td style="width:30%;">Host Pipe Material(s):</td> <td style="width:20%;">Pipe Size(s):</td> <td style="width:25%;">Pipe Shape(s):</td> </tr> <tr> <td style="text-align: center;">1955</td> <td> <input checked="" type="checkbox"/> VCP <input type="checkbox"/> Ductile Iron <input type="checkbox"/> Cast-Iron <input type="checkbox"/> Concrete <input type="checkbox"/> Asbestos <input type="checkbox"/> PVC </td> <td style="text-align: center;">8" mainline</td> <td> <input checked="" type="checkbox"/> Circular <input type="checkbox"/> Other </td> </tr> </table>				Approximate year sanitary sewer was installed:	Host Pipe Material(s):	Pipe Size(s):	Pipe Shape(s):	1955	<input checked="" type="checkbox"/> VCP <input type="checkbox"/> Ductile Iron <input type="checkbox"/> Cast-Iron <input type="checkbox"/> Concrete <input type="checkbox"/> Asbestos <input type="checkbox"/> PVC	8" mainline	<input checked="" type="checkbox"/> Circular <input type="checkbox"/> Other
Approximate year sanitary sewer was installed:	Host Pipe Material(s):	Pipe Size(s):	Pipe Shape(s):								
1955	<input checked="" type="checkbox"/> VCP <input type="checkbox"/> Ductile Iron <input type="checkbox"/> Cast-Iron <input type="checkbox"/> Concrete <input type="checkbox"/> Asbestos <input type="checkbox"/> PVC	8" mainline	<input checked="" type="checkbox"/> Circular <input type="checkbox"/> Other								
<p>6. Within the project area, is the mainline rehabilitated?</p> <p>If "Yes," provide details on the year(s) the work was completed, the type and location of rehabilitation used, and if any rehabilitation of the sanitary sewer laterals within the ROW was completed.</p> <p>No work has been completed.</p>			<p><input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p>								

7. Will public infrastructure work be contracted or completed with the private property work?

Yes No

If "Yes", provide details of the public work.

8. Include with your application, two maps; one of the limits of the sewershed(s) or metershed(s) the project is in, and one of the project limits. The maps shall meet the following requirements.

- Maps shall use a streets or aerial view as base map.
- Major street names shall be labeled and legible.
- Limits of the sewershed(s), metershed(s), and project limits shall be defined by a bold red line.
- Sanitary and storm system line work shall be shown at a scale appropriate to the scale of the drawing
- A north arrow and legend shall be included.
- Maps shall be between 5 and 40 scale and to a standard paper size i.e. 8.5"x11, 11"x17", etc.
- Maps shall be submitted as PDF electronic files.

IV. PROJECT JUSTIFICATION

1. Has any planning and/or investigative work within the project area been completed to date? (i.e. Flow monitoring, interior home inspections, sewer CCTV, analysis of flooding/backup issues in the area, etc.) Yes No

If "Yes," was the work completed through a previous PPII funding agreement? Yes No

If the answer is "Yes" to both questions, describe the work completed and cite report names and funding agreement reference numbers the work was completed under.

If work was completed independent of the PPII program, included the report(s) with application in electronic format and list the name of the report in this section.

An investigation and report of the Hermitage and Bay Point sewersheds was completed for Bayside 2020 titled "Limited Sanitary Private Lateral I/I investigation in the Vicinity of Hermitage and Bay Point Lift Station Area." Work was completed under M10003BA06 and the report was provided to MMSD.

2. Describe how the project area and approach was chosen and prioritized.

In total, 29 homes are located in the Bay Point and Hermitage sewersheds and each sewershed is on a lift station. These lift stations have a history of high runs times during rain events and a history of basement backups occurring in the Bay Point sewer shed. The Village recently upgraded the both lift stations and would like to extended the life cycle of these lift stations by reducing the demand on the pumps during rain events and eliminate the basement backups that occur in these sewersheds.

3. What is the status of all project area sewershed(s)/metershed(s) as related to the District Chapter 3 rules for wet weather performance?

Non-compliant Compliant Inconclusive Not Analyzed

If "Noncompliant," has PPII work been completed to date within the Project Area metershed(s)? If yes, provide details on the scope of work completed and location.

4. Does the municipality have any permitted (or unpermitted) wet-weather bypass locations in the project area? Yes No
If "Yes," provide approximate frequency and average volume per frequency for over the last ten years.

5. Does the project area have a history of CSOs or SSOs? Yes No
If "Yes," provide the frequency of occurrences over the last ten years.

6. Does the municipality have recurring basement backup reports in the project area? Yes No
If "Yes", please provide the average annual number of reports in the last ten years and the estimated storm recurrence interval that typically causes basement backups.

Basement backup are not formally tracked by Bayside but rely on MMSD's basement backup reports. Based on resent history, Baypoint sewershed has had one reported basement back-up per year over the last three years. However, based on observations in the area and conversations with neighbors, there were potentially additional backups that were not reported.

7. Do you have metering, lift station run time, bypass pumping, basement backup, or any other pre-project baseline data? Yes – go to item 8
 No – go to item 9

8. Describe and detail information on the pre-project baseline data you have collected including type, location, and date ranges. If a MMSD meter is used as a source for this data, provide meter name and location.

Two sourced of run time data are being collected from the lift stations on Hermitage and Bay Point. MMSD installed run time meters on each of the lift station pumps and the Village has an extensive skada collection system which maintains data from the first day of operation. The current runtime data started to be collected in July 2021 when the upgrades to the lift stations were completed and will be tracked until repairs are started. MMSD's run time meters were in stalled in August 2021 and will collect pre-construction data until the beginning of construction.

9. Do you plan on collecting pre-project baseline data as part of this project? Yes – go to item 10
 No – go to item 11

10. Describe the pre-project data that will be collected to provide a baseline for improvement? If you intend to use the MMSD portable meters, list the quantity, expected time frame installation and monitoring period.

11. How do you intend to report project performance results? (metrics and target objectives of the project)

Post implementation of the PPII reduction work, MMSD's run time data collectors will track data on each of the lift station pumps. The run time data from the MMSD data collectors and Bayside's skada system will be assessed comparing pre and post construction run time data along o identify the amount of reduction achieved with the work completed. Reports of basement back-ups will also be tracked.

V. PROJECT GOALS

1. What are the municipality's goals and objectives for the completed project? Please provide qualitative and quantitative measurables for success as they relate to the goals and objectives.

The goal of this PPII project is to reduce the demand on the lift station pumps located on Baypoint and Hermitage. These facilities have been recently upgraded and the Village would like to extend their life cycle. There have also been reports of basement backup in the Baypoint lift station sewershed.

VI. SCHEDULE

Include a schedule of the work with all major tasks and milestone dates for completion including District and municipal administrative approvals, local board/council approvals, work task start and finish, public outreach, deliverables, and reimbursements. The schedule needs to be realistic and achievable based on District approval timelines, local approval timelines, bidding process timelines, work production rates, and weather-related considerations. Identify and highlight any milestone dates by which the municipality is requesting the District to meet to keep your schedule (e.g. local council or board agenda deadlines). Provide the schedule in PDF format.

VII. FINANCIALS

1. Include a comprehensive cost estimate broke down to the task level which includes costs for: all internal municipal staff time which is being requested to be reimbursed, professional services including hours estimates and rates, construction costs by estimated units and estimated unit costs, inspection services, public outreach, and staff training. Attach an Excel version of the estimate to the application when submitting.

2. Are other funding sources, besides MMSD PPII funds, contributing to the total project Yes No
cost? i.e. municipal funds, grant funding, property owner cost share, etc.

If "Yes," list all addition funding sources, the specific work which will be covered by an additional funding sources, and the value.

3. Describe your anticipated frequency of reimbursement requests to the District. (The funding agreement terms may dictate this frequency depending on the type of work).

The Village is planning at least two reimbursement requests. The total number of requests depends on the duration of the project. The first reimbursement will occur prior to the 50% project completion point of the design.

4. What department/individual/entity will be submitting and processing the reimbursement requests?
Please include the name and contact information.

MMSD is proving design serves to Bayside via MMSD on-call contract with OTIE/RA Smith. OTIE/RA Smith will provide monthly or bimonthly invoices to MMSD. MMSD will provide the invoices to Bayside for review and approve. Once approved, MMSD will pay OTIE/RA Smith and deduct the payment from Bayside's PPII allocation.

5. MMSD requires all invoicing to be submitted via e-Builder. Will e-Builder training be necessary for the department/individual/entity that will be submitting and processing the reimbursement requests? Yes No

6. Describe the municipal process(es) for procurement of all professional and non-professional (field work and construction) components of work and the basis for each.

The Village is using the MMSD's on-call contract with OTIE/Ra Smith to complete the design work described in this work plan.

7. Explain the means and methods for segregating the costs (MMSD reimbursable costs and public work costs).

All work completed under this design contractor will be reimbursable under the PPII Policy.

8. Provide the names and position titles of all municipal staff that will be required to sign the funding agreement. (i.e. mayor, city/village administrator, city/village clerk, city attorney, etc.)

Name: Andy Pederson

Position Title: Village Manager

Name:

Position Title:

Name:

Position Title:

Name:

Position Title:

Name:

Position Title:

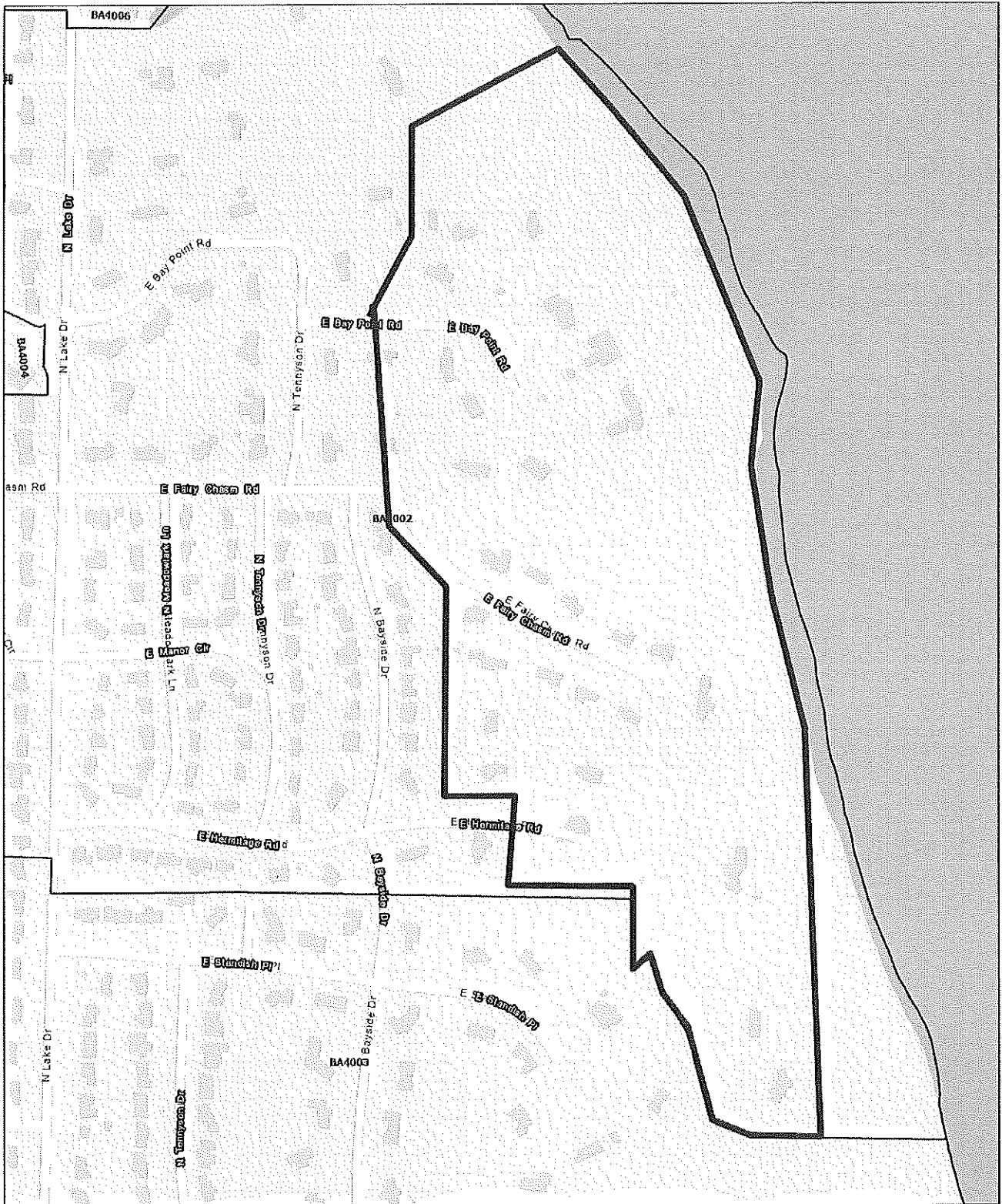
Name:

Position Title:

VIII. PUBLIC OUTREACH

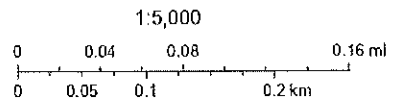
1. Describe in detail your public outreach approach and what entity/individuals/departments will be responsible for the public outreach. Describe the venues and platforms that will be used. Describe the timing and anticipated level of effort that is anticipated to be necessary for the public outreach effort. Describe any public outreach work that has already been completed or is in progress. If a specific person or entity is responsible for public outreach, include the name and contact information. (Examples of public outreach include, but are not limited to; mailings, websites, social media, canvassing, public meetings, etc.)
 - a. The MMSD consultant team with assistance from the Village, will notify affected properties with an informational letter outlining the scope of the project and desired outcome. Included in this mailing will be a right of entry form.
 - b. All project related questions will be directed through the MMSD consultant team via phone or email with concurrence from the Village of Bayside staff.

M10005 BA01 Project Area



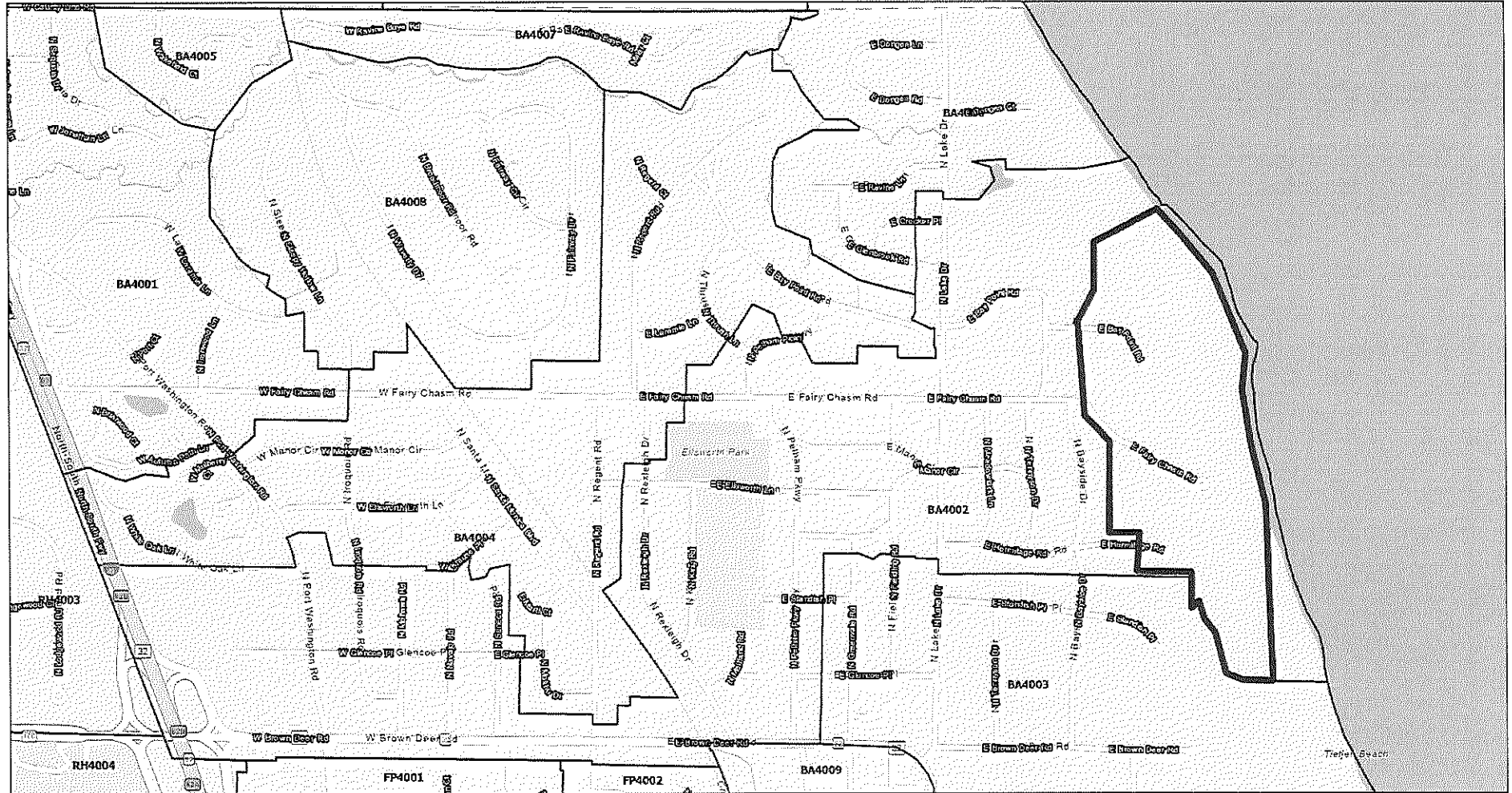
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Modified Sewershed




MMSD, Esri Community Maps Contributors, City of Milwaukee, WI, Milwaukee County Land Info, © OpenStreetMap contributors, Microsoft, Esri Canada, Esri, HERE, Garmin, SafeGraph, INCREMENT P, MET/ANSA, USGS, EPA, NPS, US Census Bureau, USDA, Esri, HERE, IPC

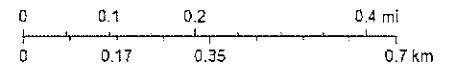
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 Modified Sewershed

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Schedule

Milestone	Due Date
Notice to Proceed	5/27/2022
Kickoff meeting	6/10/2022
Complete review of existing data	7/1/2022
Prepare list of targeted repairs	7/8/2022
Review recommended targeted repairs with MMSD and Greenfield	7/15/2022
Send targeted homeowner letters	7/22/2022
Call targeted homeowners	8/5/2022
Door to door targeted homeowner engagement	8/12/2022
Complete home inspections	8/26/2022
Complete essentially complete plans and specs	9/9/2022
Complete camera ready plans and specs	9/23/2022
Advertise for bids	9/30/2022
Bids due	10/31/2022

ATTACHMENT A2
Scope of District Services

The District will provide the following services on behalf of the Village to identify and design a project to address the private property sources of I&I in the sewersheds tributary to the Hermitage and Baypoint Lift Stations.

- 1) Administrative Project Management – provide administrative project management of Work outlined in Consultant Task Order(s) executed between the District and the Consultant as approved by the Municipality including but not limited to:
 - a. Corresponding and meeting with the Municipality to assure project scope, budget, and schedule objectives are being met in accordance with the terms of this agreement.
 - b. Monthly status updates are sent to the Municipality via email.
 - c. Reviewing invoices from the Consultant for accuracy and completeness prior to sending them to the Municipality for review and approval.
 - d. Coordinate, schedule, and participate in all project meetings.
 - i. Assume one (1) project progress meeting per month for five (6) months.
 - ii. Assume one (1) public meeting
 - e. Complete all standard Program budget, invoicing, accounting, and correspondence tasks.
- 2) Design Oversight – Oversee Consultant design of the Work including developing objectives and goals for the project. Design oversight shall include but is not limited to:
 - a. Review of engineering plans and specifications for quality assurance and quality compliance, technical accuracy, and compliance with the Policy.
 - b. Review repair options provided by the Consultant and provide recommendations to Municipality.
- 3) Public Outreach – assist the Consultant in communication with the residents in the project area. Public outreach shall include but is not limited to:
 - a. The District and Consultant will author a homeowner letter with Municipality approval to solicit resident participation and consent for the proposed work.
 - b. The District and Consultant shall author a property right-of-entry (ROE) agreement with Municipality approval.
 - c. Secure all ROE agreements.
 - d. Notification of the residents of the project findings and recommended repairs for each homeowner.
 - e. Notification and execution of a public meeting or equivalent homeowner notifications.

ATTACHMENT A3
Scope of Consultant Services

Contract M10004E02 Task Order Request 12

To: *Rebecca Specht, MMSD*
Jerome Flogel, MMSD

From: *Tim Reinbold, OTIE*

Date: *April 26, 2022*

Re: *Bayside Work Plan 01 – Hermitage and Baypoint Lift Station Sewersheds*

Background

The Village of Bayside (Village) seeks to reduce sources of infiltration and inflow (I&I) entering into their sanitary sewer system within the Hermitage and Baypoint lift station sewershed. These sewersheds have a history of elevated flows during rain events and reports of basement backup. The Village has completed and funded renovations to modernize both lift stations. They also completed an investigation into sources of I&I from the public and private side. The efforts associated with the investigation for sources of I&I was funded in part through the Milwaukee Metropolitan Sewerage District (District) Private Property Infiltration and Inflow Reduction Program (Program). The investigation identified public and private sources of I&I were impacting the flows at the lift stations, but it was unclear as to what specifically the source of the I&I is: connected foundation drains, deteriorated laterals, connected downspouts, etc.

This task order will identify the sources that provide the highest amount I&I from private property based on the investigative work completed by the Village and design corrective action solutions which will provide the highest amount of I&I reduction for the cost of the repairs.

Scope

The specific tasks include:

- 1) Project Management – provide master contract task order (TO) management (subcontracting, invoicing, meeting coordination), TO development and Village rehabilitation work plan development.
- 2) Investigation, design, and bidding
 - a. Inventory, analyze and summarize existing data and project information – Analyze existing data and project information previously collected, assembled, and provided

by others, specifically through planning, investigative, and design work completed by the Village through previous work funded by the District completed by consultants and contractors procured by the Village. The data includes lift station run times for both the Hermitage and Baypoint lift stations, lateral CCTV inspection summaries and videos, home inspection data summaries, dye water testing summaries, smoke testing summaries, as built data, CCTV data, and rehabilitation recommendations. Summarize the findings in a (2 – 3 page) tech memo.

- b. Meetings – Conduct up to three meetings with the Village. The first meeting will be to discuss the project, seek input, and discuss previous findings. The second meeting will be to present the results of the Consultant review and analysis with recommendations for rehabilitation. Internal stakeholders (Consultant, sub-consultants, and District) are included in this effort. A third meeting is included for progress updates. The third meeting may be split in shorter, more frequent conference calls to provide updates to the Village staff.
 - c. Engineering plans and specifications – Develop engineering plans and specifications for the recommended rehabilitation in Step 2) a above. The exact nature and extent of the rehabilitation is not yet known and will be driven by the findings of the existing data review and the limited funds available for repairs. However, limited review of the previously collected information indicates that foundation drain disconnects (FDD) will be assumed as the main repair.
 - d. The specs will be created using District format front ends specs and technical specs. It is assumed that plans will be limited to photos, details, typical sections, as-built Village plans, and tables to summarize the work. Topographic surveys will not be used to prepare the plans.
 - e. The Consultant will develop a construction cost estimate.
 - f. Bidding – Provide engineering support during bidding. The project will be bid by the District using plans and specifications developed in Step 2)c above. We will attend the pre-bid conference, respond to RFIs during bidding, and issue up to 2 addenda during bidding.
- 3) Public Outreach – Communicate with the targeted residents in the project area. Based on the available data and limited funds available, homeowner communication will be limited to the targeted residents. The targeted residents will be determined based on rehabilitation recommendations identified in Step 2, above. The Consultant will confirm property ownership with the Village and will author one homeowner letter to encourage targeted residents to sign up and consent. The Consultant will attempt to collect targeted homeowner phone numbers and call targeted homeowners to encourage residents to sign up and consent. The Consultant will update targeted residents of the project findings and recommended repairs for their sanitary laterals. Internal home inspections and external property inspections will be performed for targeted residents.

Deliverables

The project deliverables include:

- 1) One tech memo to summarize the existing data.
- 2) Sixteen internal home and external property inspection reports for targeted properties. Assume 16 targeted properties. Assume only 50% of targeted properties will consent to repairs for a total of 8 repairs.
- 3) Engineering plans and specifications for 8 properties. Assume two plan and specification reviews.
- 4) Opinion of probable construction costs (OPCC)

Assumptions

The scope of work is based on the following assumptions:

- 1) Meetings will be virtual.
- 2) Confined space entries will not be formed.
- 3) Homeowner communication will be led by the Consultant and subconsultant.
- 4) It is assumed that the total number of properties to receive repairs will be limited to 8 properties. Foundation Drain Disconnect is assumed to be the primary method of repair. Open cut construction is assumed to be the secondary method of repair.
- 5) Home inspections are limited to targeted residents.
- 6) Assume two submittal reviews for engineering plans and specs (essentially complete and camera ready).
- 7) Assume a NTP of 5/27/2022.

Schedule

Task order shall begin the week of 5/30/22 and be complete the week of 10/31/22. The schedule will be further defined following the submittal of the work plan.

Milestone	Due Date
Notice to Proceed	5/27/2022
Kickoff meeting	6/10/2022
Complete review of existing data	7/1/2022
Prepare list of targeted repairs	7/8/2022
Review recommended targeted repairs with the District & the Village	7/15/2022
Send targeted homeowner letters	7/22/2022
Call targeted homeowners	8/5/2022
Door to door targeted homeowner engagement	8/12/2022
Complete home inspections	8/26/2022
Complete essentially complete plans and specs	9/9/2022
Complete camera ready plans and specs	9/23/2022
Advertise for bids	9/30/2022
Bids due	10/31/2022

Budget

Level of effort and budget are detailed by scope task structure in Attachment A. The proposed effort is 259 labor hours for a total of \$30,538.00 and \$761.00 in expenses (subcontractor handling). The task order request total is \$31,299.00 (labor + expenses).

Task Order Assignments

Team assignments are indicated in Attachment A.

S/W/MBE Utilization

The Task Order utilization is 47% S/W/MBE with OTIE comprising the entire 47% as an MBE. There will be zero SBE and zero WBE participation in this effort. The Task Order utilization is greater than the goal of 20%.

ATTACHMENT B
Agreement Deliverables

Design Deliverables:

1. A minimum of one (1) week notice of the scheduling of any project meetings shall be provided to the Municipality's Project Engineer or appointed representative via email. In the event the Municipality's Representative is unable to attend and participate, detailed meeting minutes shall be provided within five (5) days of the meeting.
2. Draft specifications, plans, and bidding documents shall be submitted to the Municipality via email or other approved digital transfer method at the 75% complete milestones. The Municipality shall review and provide comments to the District within one (1) week of the date received.
3. Final bid documents shall be provided to the Municipality via email or other approved digital transfer method for final review and approval prior to advertisement of the contract for bid.

Post-Design Deliverables (To be submitted prior to close out of funding agreement):

4. Copies of the ROE agreements for each homeowner, if deemed necessary through the course of the Work, shall be provided to the Municipality via email or other approved digital transfer method.
5. The Municipality will be responsible for providing the District with any pre-work flow monitoring data available. With assistance from the Municipality, the District shall document pre-work flow conditions.
6. Through the District template spreadsheet, the District shall provide to the Municipality a list of participating parcels' information including without limitation: property tax id., address, and column categories of work performed on each property.
7. Any photo documentation of the Work collected by the Consultant will be provided to the Municipality by the District via format agreeable to both parties.



May 25, 2022

Mr. Andy Pederson
Village Manager
Village of Bayside
9075 N Regent Rd
Bayside, WI 53217

Re: East Side Relief Sanitary Sewer
Design and Construction Services Proposal

Dear Andy,

This proposal describes the work elements to perform the engineering design and construction inspection, contract management activities related to the desired installation of a relief sewer extension to relieve surcharging occurring in sanitary sewers on the Bayside Drive south of Fairy Chasm, and Tennyson Drive north of Fairy Chasm.

The previously authorized computer modeling study has shown that a new relief sewer between the existing relief sewer at the corner of Lake Drive and Manor to the intersection of Fairy Chasm and Bayside Drive would bring wet weather protection to the problems areas identified above.

All design engineering work will be performed by our Milwaukee and Kenosha engineers, and construction activities will be handled by our field staff servicing the north shore.

SCOPE OF WORK

- 1- Field Survey
- 2- Preliminary Design
 - a. Final relief sewer Hydraulics
 - b. Final Alignment Selection
 - c. Ditch and drainage improvement concepts
 - d. Village staff meetings for selection and option discussion
- 3- Final Design
 - a. Final Design
 - b. Ditch and surface drainage design
 - c. Complete plans and specifications
- 4- Bidding
 - a. Public Bidding
 - b. Contractor communications
 - c. Bid opening and bid evaluation
- 5- Construction Inspection – Contract Administration
 - a. Submittal reviews
 - b. Field Inspection
 - c. Contract administration



SCHEDULE

- | | |
|-----------------------------------|----------------|
| 1- Notice to Proceed: | May 2022 |
| 2- Project Kick-off: | June 2022 |
| 3- Preliminary Design memorandum: | August 2022 |
| 4- Final Design/Bidding: | September 2022 |
| 5- Construction Contract Award: | October 2022 |

PROPOSED FEE

1- Field Survey	\$ 9,000
2- Preliminary Design	\$ 16,000
3- Final Design and Bidding	\$ 28,000
4- Construction Inspection - Contract Administration	\$ 60,000
<hr/>	
TOTAL	\$ 113,000

Our proposal is to complete the work for the NOT-TO-EXCEED amount of \$113,000. Work will be billed on an hourly basis.

Note that our current construction cost estimate of \$630,000 included engineering and construction inspection fees. Accordingly, the proposed amount shown above is included in the cost estimates previously provided to you.

Please sign and return this document to signify your acceptance of this proposal. Thank you very much for your consideration.

Sincerely,

Clark Dietz, Inc.

Mustafa Emir, PhD, PE
 Executive Vice President

WORK ORDER APPROVAL

 Andy Pederson
 Village Manager

 Date

 REPORT

East Side Sewer Study

Prepared for: Village of Bayside, WI

Project Number: B0760050

Prepared by: Clark Dietz, Inc.
Date: April 2022

Clark  Dietz

Engineering Quality of Life®

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APPENDICES

Appendix A.....	XPSWMM Model Results
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CHAPTER 1 - INTRODUCTION

1.1 OVERVIEW

The Village of Bayside is in northeast Milwaukee County and the southeast section of Ozaukee County along the shores of Lake Michigan. The Village is serviced by major arterial roads such as Interstate 43, State Highway 32 (Brown Deer Road/Lake Drive), Highway 100 (Brown Deer Road), and Port Washington Road. There are a total of 1,831 households and families in Bayside with a population of 4,389. To service its residents, the Village maintains 135,000 feet of sanitary sewer mains.

This comprehensive sewer study evaluates the Village's existing sanitary system on the east side of the Village. The study area is primarily bounded by E. Bay Point Rd. to the north, N. Bayside Dr. to the east, E. Hermitage Rd. to the south, and N. Lake Dr. to the west. The study area contains 41 sanitary manholes and includes the discharges from 3 forcemains.

The existing network in the study area is shallow. The routing of the flow is circuitous, which often contributes to hydraulic restrictions. There are also indications that capacity improvements are needed. The study conducts a hydraulic analysis to identify the root cause of hydraulic constraints and offers solution alternatives to improve flow capacities as needed.

Historic rainfall data was used to simulate past storm events. Proposed sanitary system improvements are evaluated using these same simulated storms to see how they perform in comparison to the past rainfall events.

The proposed system improvements aim to reduce the probability of Sanitary Sewer Overflows (SSO) and improve the level of service to residents. The study provides the Village of Bayside information to implement a plan recommending proposed construction options to improve system backup risks in the east side of their sanitary sewer collection system.

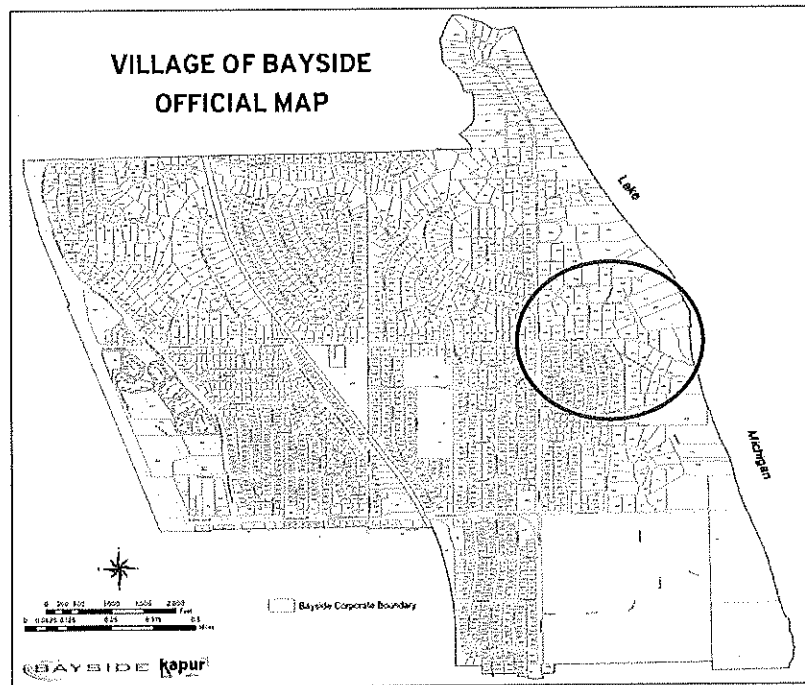


Figure 1-1 Village Map

CHAPTER 2 - EXISTING SANITARY SEWER SYSTEM

2.1 BUILDING A MODEL OF THE EXISTING NETWORK

The proposed study requires modeling the existing sanitary sewer system in modeling software. To build this model, information about the system had to be extracted from the Village of Bayside's GIS database. The GIS database of the sanitary sewer system contained RIM and invert information for all the structures as well as pipe lengths and sizes. This information was extracted from the village's GIS and imported into a program called XPSWMM which was used as the modeling software. Only a subset of the sanitary sewer system was exported to the model to be able to focus on the project area. The entire subset of sewers is in sewershed BA4002. Figure 2.1 shows the study's project area (blue) as well as the sanitary sewers that were exported into XPWMM (red).

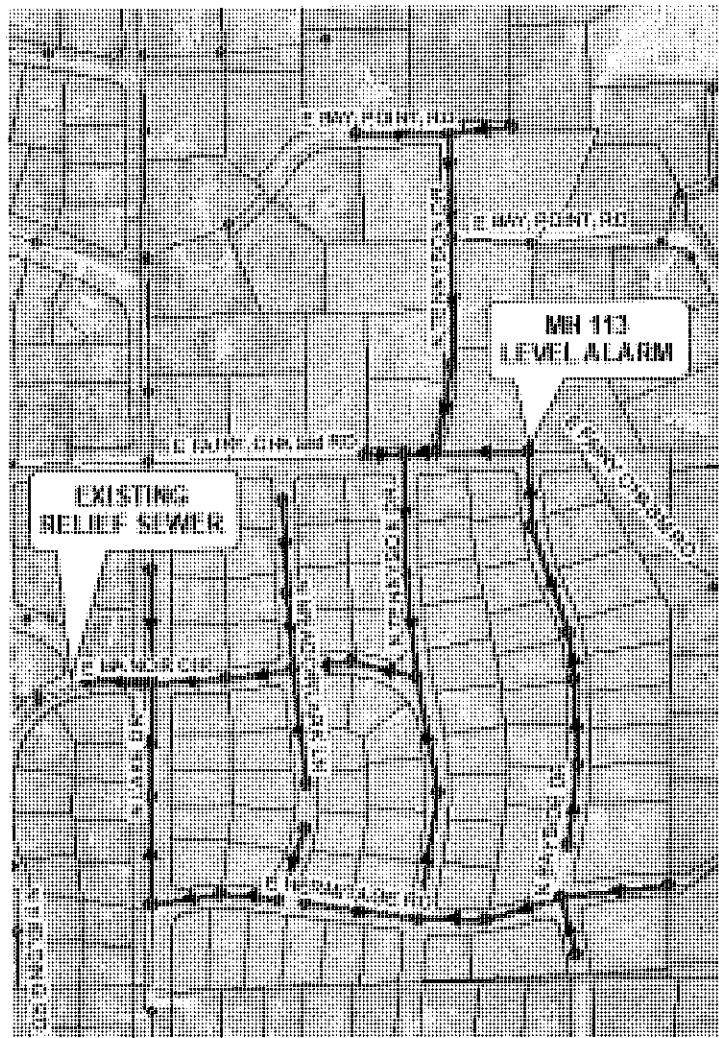


Figure 2-1 Project Area

Some unique features of this project area include forcemain discharges from 3 pump stations located within the project area. These forcemains are a 4" from Hermitage Pump Station, 4" from Bay Point Pump Station, and an 8" from Lake Dr Pump Station. Pump curves from these stations were requested to estimate their flow output for our model. To be conservative, the model assumes that the pump stations are always running. The design assumes that the three pump stations will be running while the peak of the storm hits. Pump runtimes were not considered in the model.

Another distinguishing feature of the project area is manhole 113 has a level alarm installed. It is located at the corner of Bayside Dr. and Fairy Chasm Rd. The level alarm inside manhole 113 will trip when the flow exceeds a 5-inch surcharge or when the freeboard is below 7.75 feet. Freeboard is the vertical distance from the water surface to the existing grade surface or in this study, the manhole rim elevation. This level alarm is pointed out in Figure 2.1 and is shown in Figure 2.3.

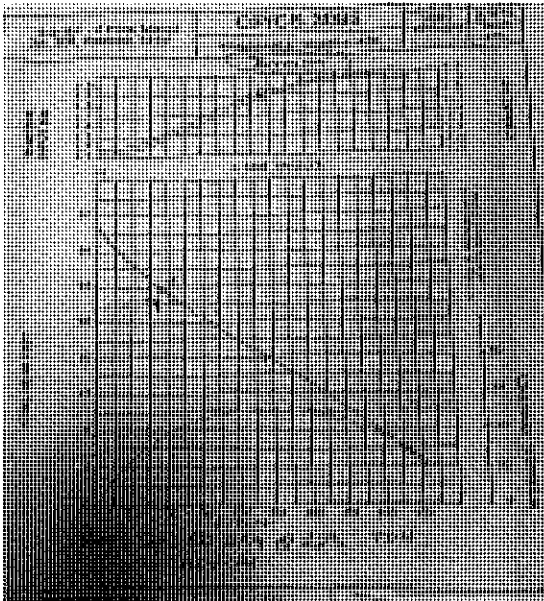


Figure 2-2 Bay Point Pump Station Pump Curve

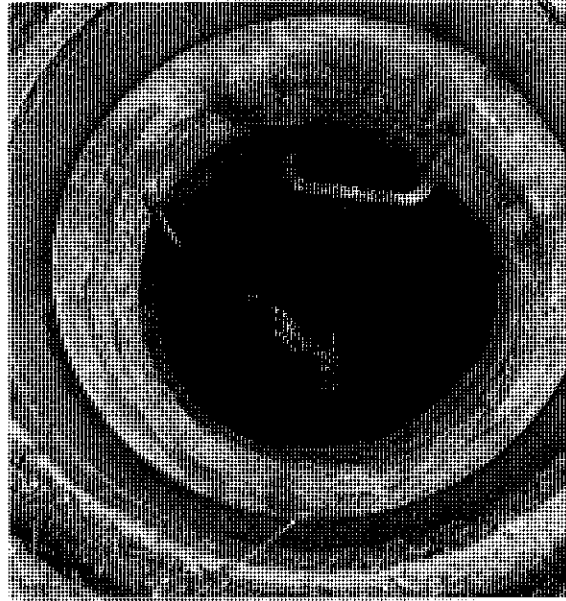


Figure 2-3 Manhole 113 Level Alarm

2.2 SELECTING A DESIGN RAINFALL EVENT

The level alarm in manhole 113 was tripped twice in the last two years. Once was on May 17th, 2020 and the other occurred on and August 8th, 2021.

- The May 17th, 2020 rain event was a 48-hour 25-year event with a total rainfall of roughly 5.25 inches over two days.
- The August 8th, 2021 rain event was a 4-hour 50-year event with a total rainfall of roughly 4 inches over four hours. The rainfall data also indicated the event was 3-hour 50-year event with a total rainfall of 3.69-inches over three hours making a more intense rainfall for modeling purposes.

For the purpose of this study, the August 8th, 2021 rain event was used as it was a larger event than the one occurring in May, 2020. It also had a greater intensity causing more shock to the system. While looking at the rainfall graph, we determined the graph matched closely with a Huff 1st quarter rainfall distribution since most of the rainfall occurs within the first quarter of the event. The design rainfall selected for the study is a 3-hour, 3.69-inch Huff 1st quarter rainfall event to imitate the August 8th, 2021 rainfall.

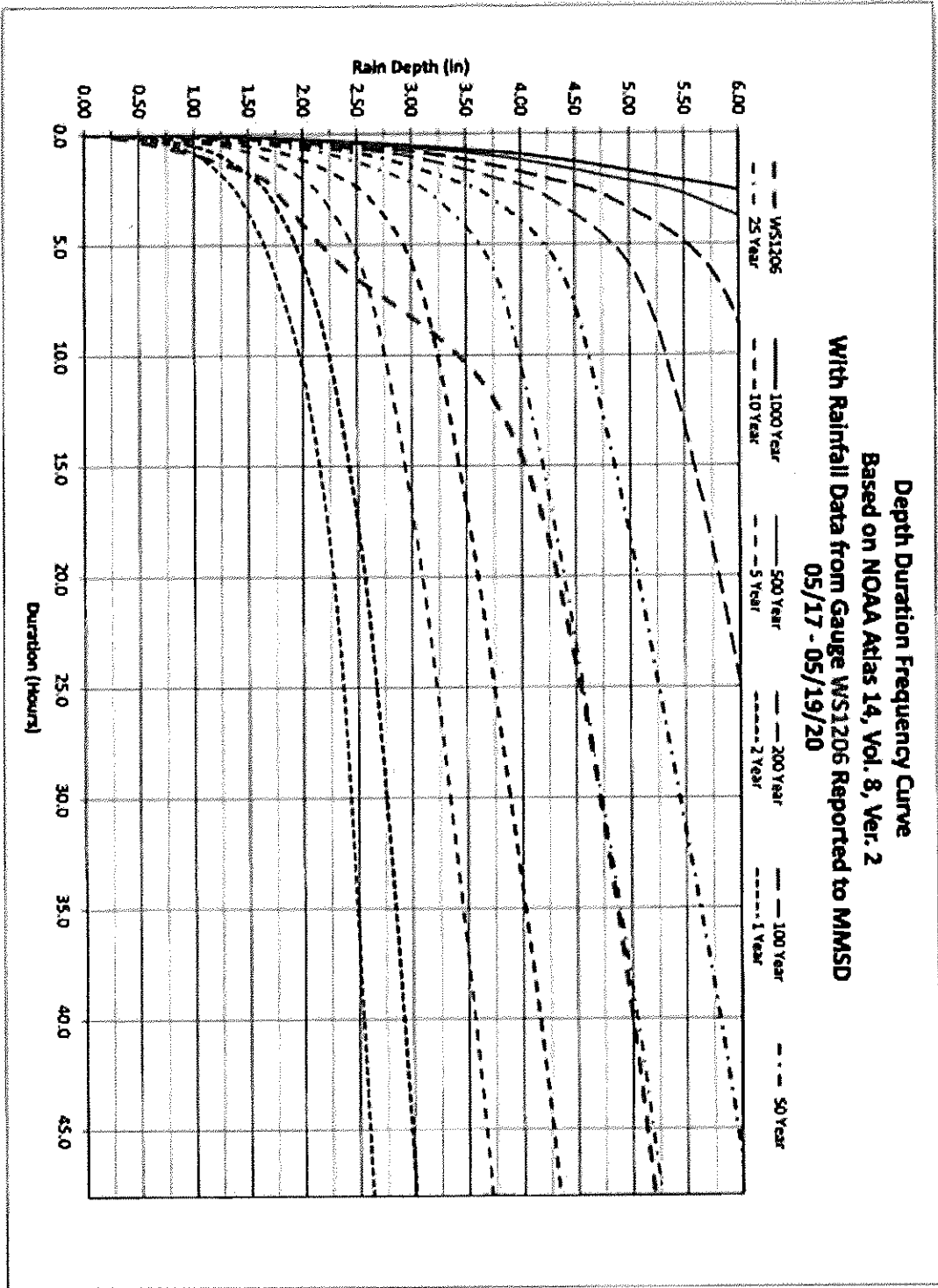


Figure 2-4 May 17th 2020 Rainfall Event

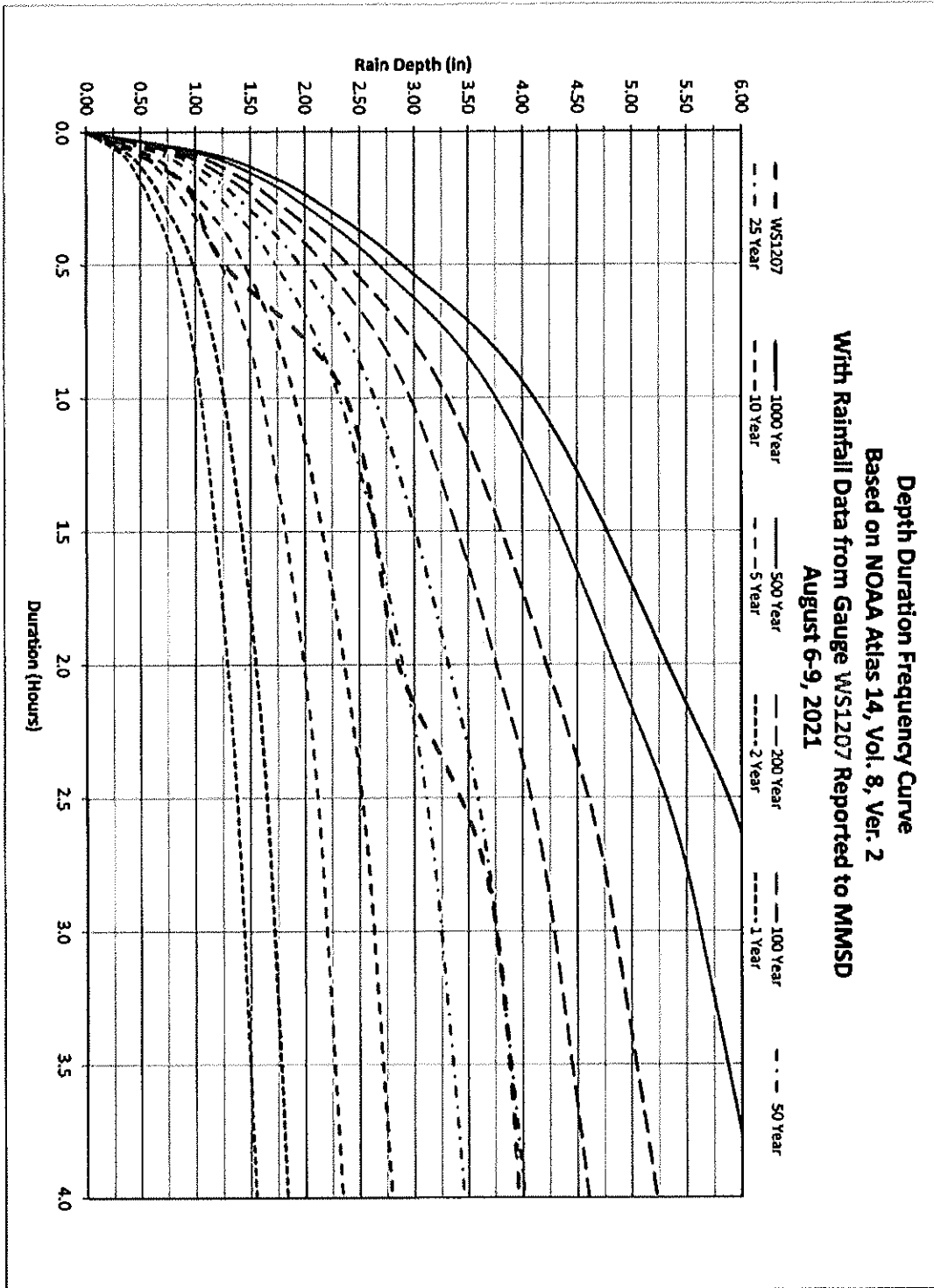


Figure 2-5 August 8th 2021 Rainfall Event

FDS-based precipitation frequency estimates with 90% confidence intervals (in inches) ¹										
Duration	Average recurrence interval (years)									
	1	2	5	10	25	50	100	200	500	1000
5-min	0.327 (0.265-0.403)	0.394 (0.319-0.486)	0.501 (0.404-0.619)	0.587 (0.472-0.726)	0.702 (0.546-0.877)	0.788 (0.602-0.991)	0.871 (0.648-1.11)	0.953 (0.685-1.23)	1.06 (0.737-1.38)	1.13 (0.776-1.50)
10-min	0.479 (0.388-0.590)	0.577 (0.467-0.712)	0.733 (0.582-0.906)	0.859 (0.691-1.06)	1.03 (0.799-1.28)	1.15 (0.882-1.45)	1.27 (0.949-1.62)	1.40 (1.00-1.80)	1.55 (1.08-2.02)	1.66 (1.14-2.19)
15-min	0.584 (0.473-0.726)	0.703 (0.569-0.866)	0.894 (0.722-1.11)	1.05 (0.842-1.30)	1.25 (0.975-1.57)	1.41 (1.08-1.77)	1.56 (1.16-1.98)	1.70 (1.22-2.19)	1.89 (1.32-2.46)	2.02 (1.39-2.67)
30-min	0.805 (0.652-0.993)	0.975 (0.789-1.20)	1.25 (1.01-1.54)	1.46 (1.18-1.81)	1.75 (1.36-2.19)	1.97 (1.50-2.48)	2.18 (1.62-2.77)	2.38 (1.71-3.07)	2.64 (1.84-3.44)	2.83 (1.94-3.73)
60-min	1.04 (0.844-1.29)	1.25 (1.01-1.55)	1.60 (1.29-1.98)	1.89 (1.52-2.34)	2.30 (1.80-2.90)	2.62 (2.01-3.31)	2.94 (2.19-3.76)	3.27 (2.36-4.23)	3.71 (2.59-4.86)	4.04 (2.77-5.33)
2-hr	1.28 (1.05-1.56)	1.53 (1.25-1.87)	1.95 (1.60-2.39)	2.32 (1.89-2.84)	2.85 (2.26-3.56)	3.27 (2.54-4.10)	3.70 (2.80-4.70)	4.15 (3.03-5.34)	4.77 (3.38-6.22)	5.26 (3.63-6.89)
3-hr	1.44 (1.19-1.74)	1.70 (1.40-2.06)	2.16 (1.78-2.62)	2.57 (2.11-3.13)	3.18 (2.55-3.98)	3.69 (2.89-4.82)	4.22 (3.22-5.36)	4.80 (3.53-6.16)	5.60 (3.99-7.29)	6.24 (4.33-8.14)
6-hr	1.73 (1.44-2.07)	2.00 (1.67-2.39)	2.49 (2.07-2.99)	2.96 (2.45-3.55)	3.68 (3.01-4.59)	4.31 (3.43-5.38)	4.99 (3.86-6.30)	5.74 (4.28-7.34)	6.81 (4.91-8.83)	7.70 (5.39-9.96)
12-hr	2.04 (1.72-2.41)	2.30 (1.94-2.72)	2.81 (2.36-3.32)	3.30 (2.77-3.92)	4.09 (3.39-5.05)	4.78 (3.86-5.92)	5.55 (4.34-6.95)	6.40 (4.83-8.13)	7.65 (5.57-9.84)	8.68 (6.13-11.1)
24-hr	2.33 (1.99-2.71)	2.62 (2.24-3.06)	3.19 (2.72-3.73)	3.73 (3.17-4.38)	4.60 (3.85-5.62)	5.36 (4.37-6.56)	6.20 (4.90-7.68)	7.13 (5.43-8.96)	8.48 (6.24-10.8)	9.60 (6.84-12.2)
2-day	2.60 (2.26-3.00)	2.98 (2.58-3.43)	3.67 (3.17-4.24)	4.32 (3.71-4.99)	5.31 (4.46-6.38)	6.16 (5.07-7.43)	7.08 (5.65-8.67)	8.09 (6.22-10.1)	9.54 (7.07-12.1)	10.7 (7.72-13.6)
3-day	2.86 (2.49-3.27)	3.24 (2.83-3.71)	3.95 (3.43-4.53)	4.61 (3.99-5.30)	5.64 (4.79-6.72)	6.51 (5.40-7.80)	7.46 (5.99-9.08)	8.51 (6.58-10.5)	10.0 (7.46-12.6)	11.2 (8.13-14.1)
4-day	3.07 (2.70-3.50)	3.47 (3.04-3.95)	4.19 (3.66-4.78)	4.87 (4.23-5.56)	5.91 (5.05-7.01)	6.80 (5.66-8.10)	7.77 (6.26-9.40)	8.82 (6.85-10.9)	10.3 (7.74-12.9)	11.6 (8.42-14.5)
7-day	3.60 (3.19-4.05)	4.06 (3.60-4.58)	4.89 (4.32-5.52)	5.64 (4.96-6.38)	6.76 (5.81-7.91)	7.70 (6.46-9.06)	8.70 (7.06-10.4)	9.78 (7.64-11.9)	11.3 (8.51-14.0)	12.5 (9.17-15.6)
10-day	4.08 (3.64-4.56)	4.60 (4.10-5.15)	5.51 (4.90-6.18)	6.31 (5.58-7.10)	7.49 (6.46-8.68)	8.46 (7.12-9.87)	9.48 (7.73-11.2)	10.6 (8.28-12.8)	12.1 (9.12-14.9)	13.3 (9.75-16.5)
20-day	5.55 (5.02-6.13)	6.18 (5.59-6.83)	7.23 (6.51-8.00)	8.12 (7.28-9.02)	9.39 (8.16-10.7)	10.4 (8.84-11.9)	11.4 (9.40-13.3)	12.5 (9.87-14.9)	13.9 (10.6-17.0)	15.1 (11.2-18.5)
30-day	6.83 (6.23-7.48)	7.58 (6.90-8.30)	8.79 (7.97-9.64)	9.78 (8.83-10.8)	11.2 (9.74-12.5)	12.2 (10.4-13.9)	13.2 (10.9-15.3)	14.3 (11.4-16.9)	15.7 (12.0-18.9)	16.7 (12.5-20.5)
45-day	8.47 (7.78-9.20)	9.43 (8.65-10.3)	10.9 (10.0-11.9)	12.1 (11.0-13.3)	13.7 (12.0-15.2)	14.8 (12.7-16.7)	15.9 (13.2-18.2)	17.0 (13.5-19.8)	18.2 (14.0-21.8)	19.1 (14.4-23.3)
60-day	9.87 (9.12-10.7)	11.1 (10.2-12.0)	12.9 (11.9-14.0)	14.3 (13.1-15.6)	16.1 (14.2-17.7)	17.4 (15.0-19.4)	18.5 (15.4-21.0)	19.5 (15.6-22.7)	20.7 (15.9-24.6)	21.5 (16.2-26.1)

¹ Precipitation frequency (PF) estimates in this table are based on frequency analysis of partial duration series (PDS). Numbers in parenthesis are PF estimates at lower and upper bounds of the 90% confidence interval. The probability that precipitation frequency estimates (for a given duration and average recurrence interval) will be greater than the upper bound (or less than the lower bound) is 5%. Estimates at upper bounds are not checked against probable maximum precipitation (PMP) estimates and may be higher than currently valid PMP values. Please refer to NOAA Atlas 14 document for more information.

Figure 2-6 NOAA Atlas 14 Precipitation Frequency

2.3 CALIBRATING THE MODEL

This rainfall information and the existing sewer system properties were used to create a hydraulic assessment computer model to correlate rainfall with sanitary sewer flows. The model's runoff parameters at each structure were adjusted to replicate inflow and infiltration into the sanitary sewer based on storm intensity. The runoff parameters are calibrated so that the model behaves as the system did during the actual rainfall events.

The model was calibrated to have the system "fail" during the design 50-year rainfall event (3.69-inches in 3 hours) to simulate Aug. 8th, 2021. The model also had to be calibrated to just start to fail during a 25-year event (3.18-inches in 3 hours) to simulate May 17, 2020. The failure criteria is considered to be a freeboard of 7.75' or less. Failure at manhole 113 would cause the level alarm to trip. During calibration, manhole 113 always failed first which is expected as it is a known problem area.

CHAPTER 3 - MODELING PROPOSED IMPROVEMENTS

3.1 OPTION 1 – EXTEND RELIEF SEWER TO N TENNYSON DR. AND E FAIRY CHASM RD.

Proposed Option 1 is to extend the relief sewer that currently ends at the intersection of Manor Cir. and Lake Dr. and extend to the intersection of Fairy Chasm Rd. and Tennyson Dr. Hydraulically connecting MH 70 with MH 112 with 1200 feet of overflow sewer, allows tremendous relief to the problem area around manhole 113. As seen in Appendix A, relieving the sewers on Fairy Chasm, also reduces the hydraulic grade line for sewers at the south end of the project area along Hermitage Rd. The model shows that the relief sewer brings 15 manholes from failing (freeboard less than 7.75 ft), to no manholes meeting the failure criteria for a 50-year storm event (3.69-inches in 3 hours). The study only preformed analysis to Lake Drive and did not model any sewers downstream. The recommended alignment for the proposed relief sewer can be found in Figure 3.1.

Proposed Option 1 of extending the relief sewer to the intersection of Fairy Chasm Rd. and Tennyson Dr. is recommended. Installing 1200 ft of relief sewer shows to reduce the freeboard of the study area below 7.75 feet and will not trip the level alarm at manhole 113 for the 50-year design rain event (3.69-inches in 3 hours). Proposed Option 1 will provide a level of protection up to and potentially exceeding a 100-year, 3-hour, 4.22-inch storm event. Current system failures are experienced around a 25-year event (3.18-inches in 3 hours).

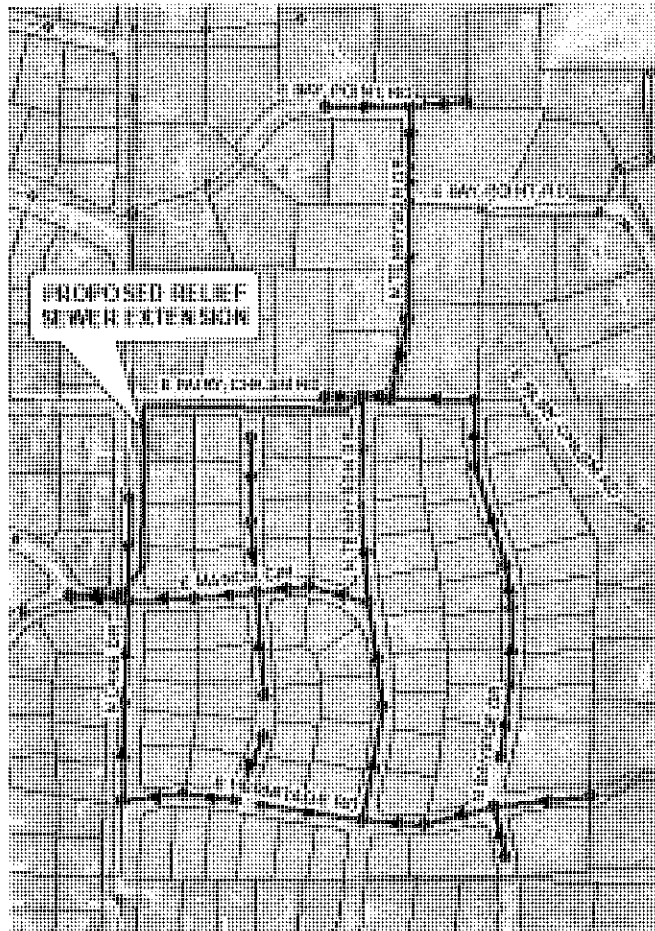


Figure 3-1 Proposed Option 1

East Side Sewer Study - Cost Estimate of Engineering,
Construction, and Construction Inspection

	<u>Proposed Option 1</u>
Design Costs	\$ 55,000.00
Construction Costs	\$ 510,000.00
Inspection Costs	\$ 65,000.00
Total	<u>\$ 630,000.00</u>

Construction costs are estimated at \$425 per linear foot

Figure 3-2 Proposed Option 1 Cost Estimate

3.2 OPTION 2 – UPSIZE SEWER ALONG MANOR CIR

While modeling the existing sanitary system, it appeared that the sewer segment on Manor Cir. between Lake Drive and Tennyson Dr. is undersized. The hydraulic grade lines always increase through this area. Proposed Option 2 models the sanitary system with this sewer segment upsized. A 10" sewer was chosen since that is the size of the pipe downstream of the tie in structure.

Upsizing this sewer segment helps the system and eliminates 11 manholes from the failure criteria. While increasing the level of service for the project area, it does not provide enough relief to the problem area around MH 113 for very large and intense storm events as experienced on August 8th, 2021. It would be expected that the level alarm at manhole 113 would still trip for storm events larger than a 25-year event (3.18-inches in 3 hours).

While Proposed Option 2 is a cheaper alternative and reduces freeboard elevations throughout the system, it does not provide enough relief for events larger than a 25-year event (3.18-inches in 3 hours). The level of protection for the system will remain around a 25-year storm event. Residents located near the problem area of MH 113 will not notice a significant difference in level of service and therefore Proposed Option 2 is not recommended.

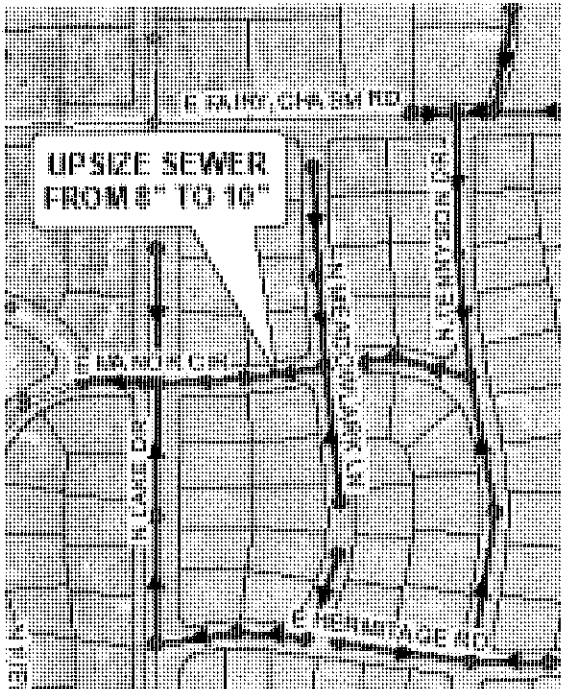


Figure 3-3 Proposed Option 2

East Side Sewer Study - Cost Estimate of Engineering, Construction, and Construction Inspection

	Proposed Option 2
Design Costs	\$ 45,000.00
Construction Costs	\$ 297,500.00
Inspection Costs	\$ 55,000.00
Total	\$ 397,500.00

Construction costs are estimated at \$425 per linear foot

Figure 3-4 Proposed Option 2 Cost Estimate

3.3 OTHER CONSIDERATIONS

Rerouting of the Bayside Drive sewer to flow south to Hermitage Rd instead of north to Fairy Chasm to relieve the sewer on Fairy Chasm was a consideration. Inverts were looked at and it is not possible to get this to occur with a gravity sewer. No further evaluation was performed for this alternative.

Directing flow west on Hermitage Rd. instead of north on Tennyson Dr. was also considered. This option relieved flows going to Manor Cir. This alternative was preliminarily modeled but did not show to have a significant impact in the problem area around manhole 113. While possible, it did not have a great enough impact to warrant a detailed analysis.

CHAPTER 4 - RECOMMENDATIONS

We recommend Proposed Option 1 of extending the relief sewer to the intersection of Fairy Chasm Rd. and Tennyson Dr. to address persistent sewer capacity issues in this area.

Installing this 1,200 ft of relief sewer has been shown to reduce the sewer surcharging in the area sewers below 7.75 feet and will not trip the level alarm at manhole 113 for the 50-year design rain event (3.69-inches in 3 hours).

Proposed Option 1 will provide a level of protection up to and exceeding a 100-year storm event (4.22-inches in 3 hours). Current system failures are expected at around a 25-year storm event (3.18-inches in 3 hours).

Proposed Option 1 is estimated to cost \$630,000 for design and construction. We recommend that a sum of \$750,000 be budgeted to include potential price fluctuations and other uncertainties inherent in the public procurement process.

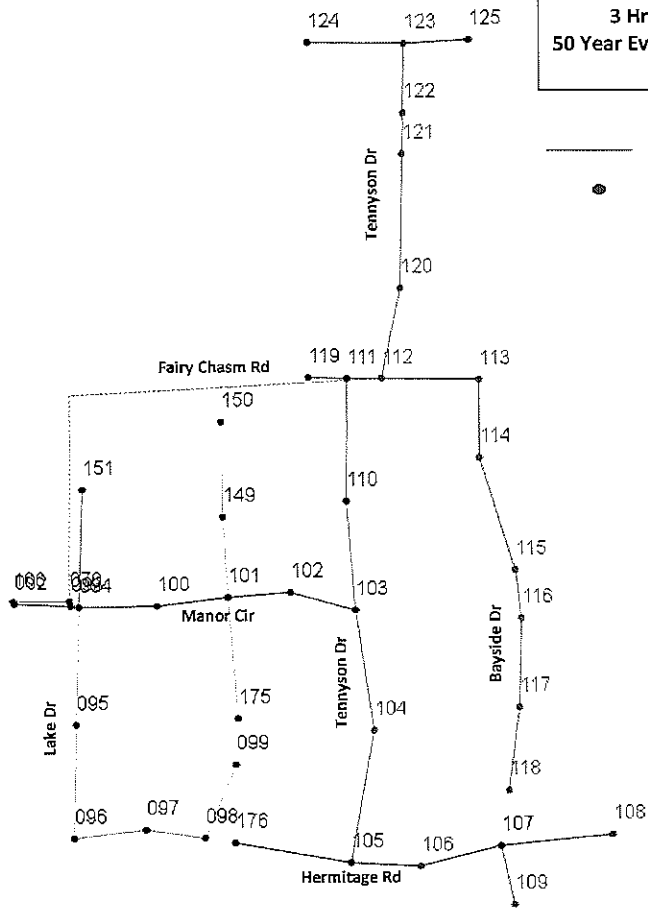
Appendix A



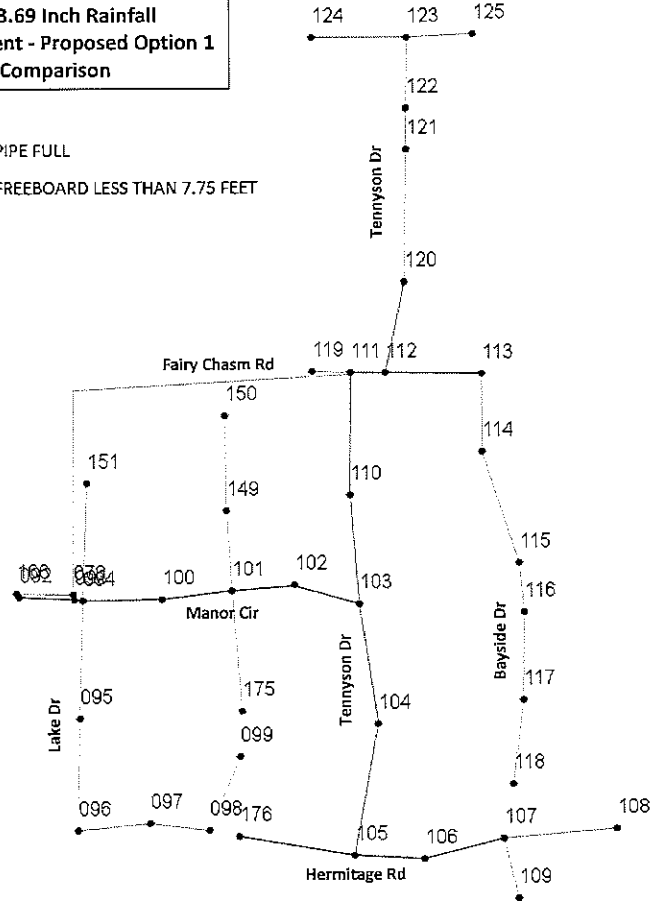
XPSWMM Model Results

**3 Hr 3.69 Inch Rainfall
50 Year Event - Proposed Option 1
Comparison**

— PIPE FULL
● FREEBOARD LESS THAN 7.75 FEET



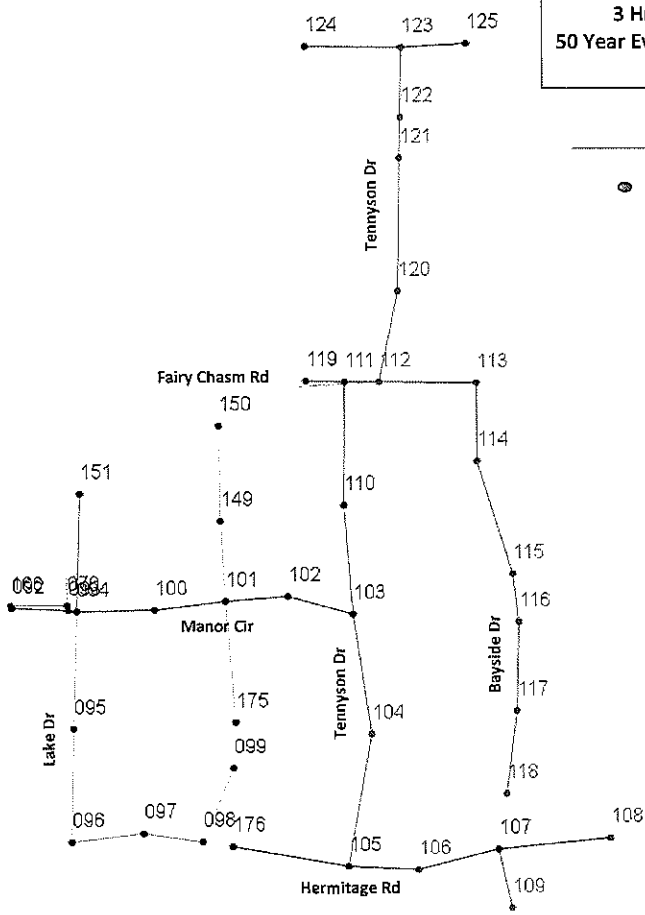
EXISTING CONDITION



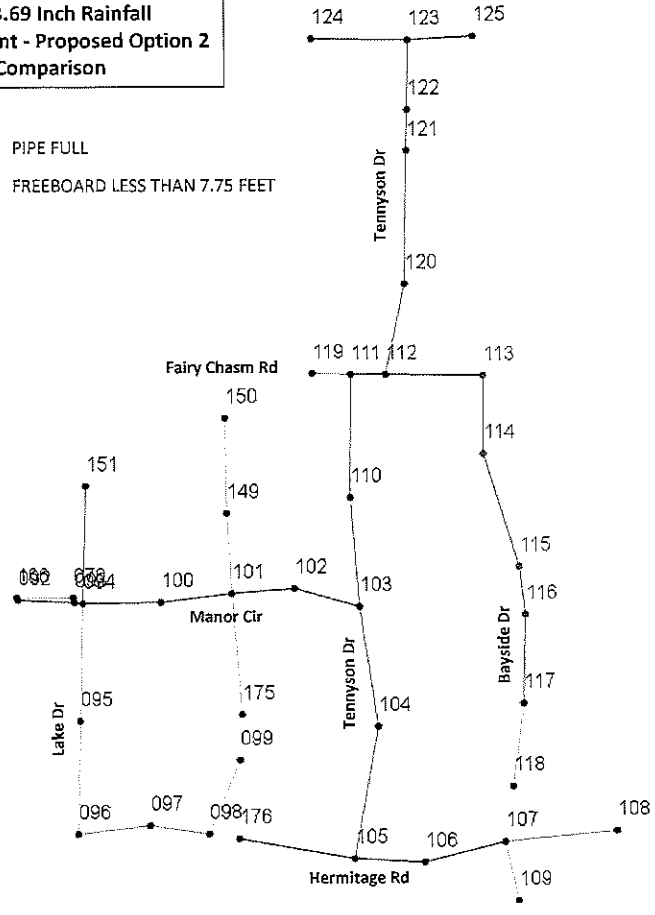
PROPOSED OPTION 1

**3 Hr 3.69 Inch Rainfall
50 Year Event - Proposed Option 2
Comparison**

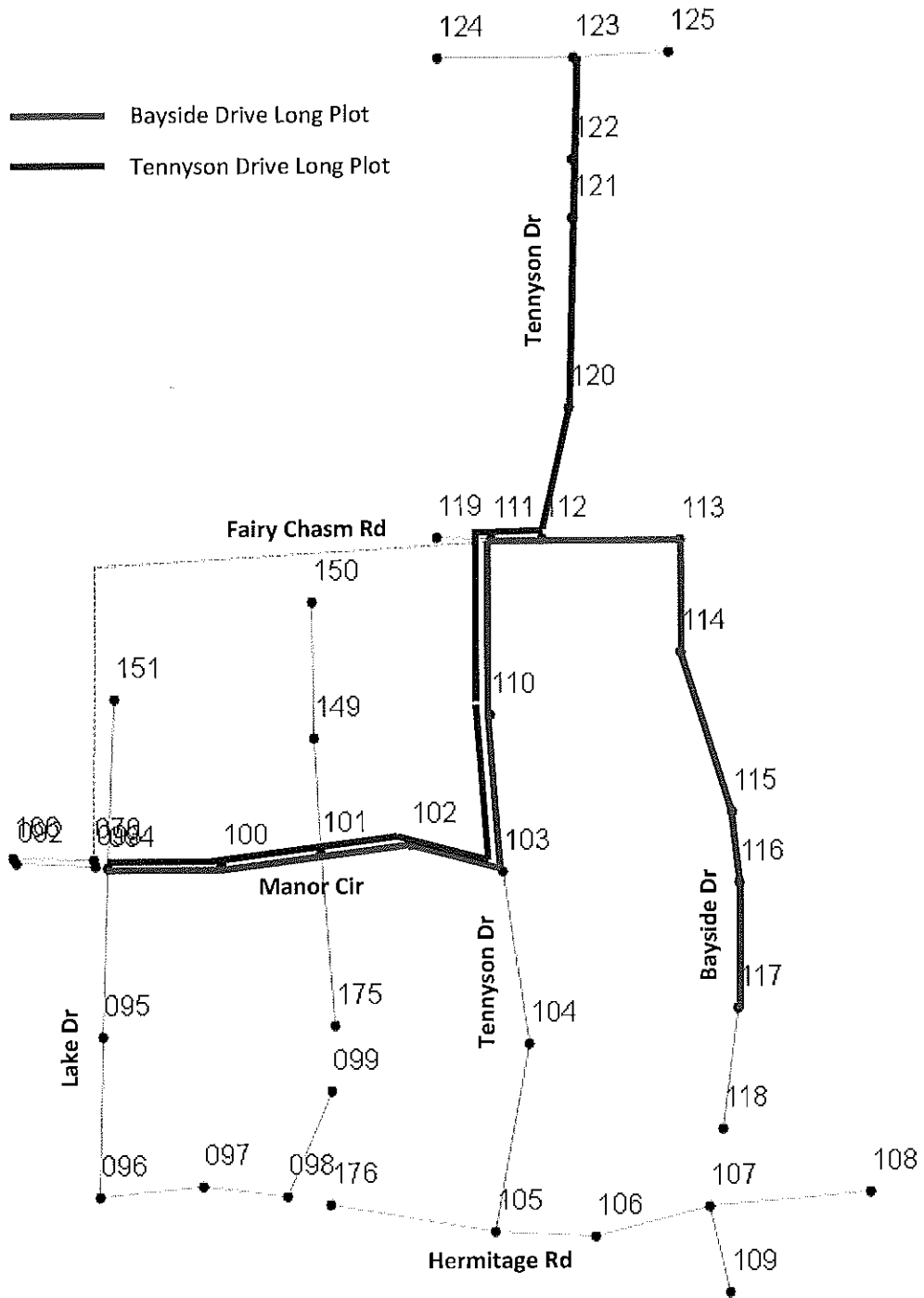
— PIPE FULL
● FREEBOARD LESS THAN 7.75 FEET



EXISTING CONDITION



PROPOSED OPTION 2

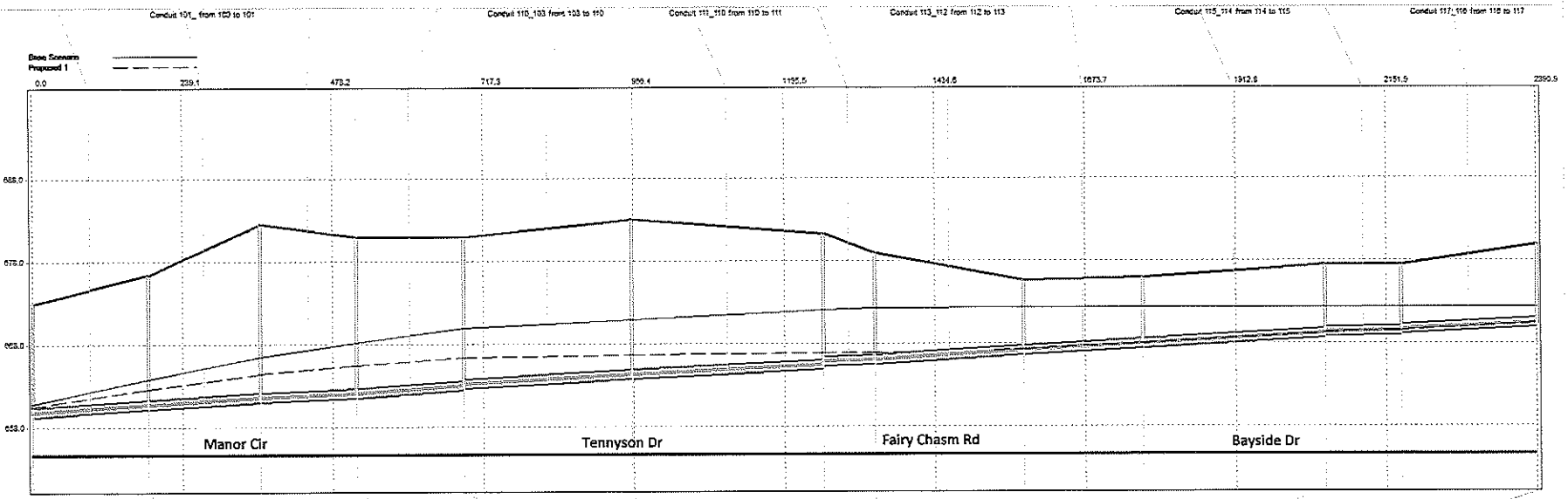


Location of Long Plot Figures

Proposed Option 1

Link Characteristics

Link ID	From Node	To Node	Length (ft)	Flow (cfs)	Velocity (ft/s)	Material	Manning (n)	Loss Coefficient (K)
101	100	101	100	100	100	Concrete	0.015	0.5
102	101	102	100	100	100	Concrete	0.015	0.5
103	102	103	100	100	100	Concrete	0.015	0.5
104	103	104	100	100	100	Concrete	0.015	0.5
105	104	105	100	100	100	Concrete	0.015	0.5
106	105	106	100	100	100	Concrete	0.015	0.5
107	106	107	100	100	100	Concrete	0.015	0.5
108	107	108	100	100	100	Concrete	0.015	0.5
109	108	109	100	100	100	Concrete	0.015	0.5
110	109	110	100	100	100	Concrete	0.015	0.5
111	110	111	100	100	100	Concrete	0.015	0.5
112	111	112	100	100	100	Concrete	0.015	0.5
113	112	113	100	100	100	Concrete	0.015	0.5
114	113	114	100	100	100	Concrete	0.015	0.5
115	114	115	100	100	100	Concrete	0.015	0.5
116	115	116	100	100	100	Concrete	0.015	0.5
117	116	117	100	100	100	Concrete	0.015	0.5



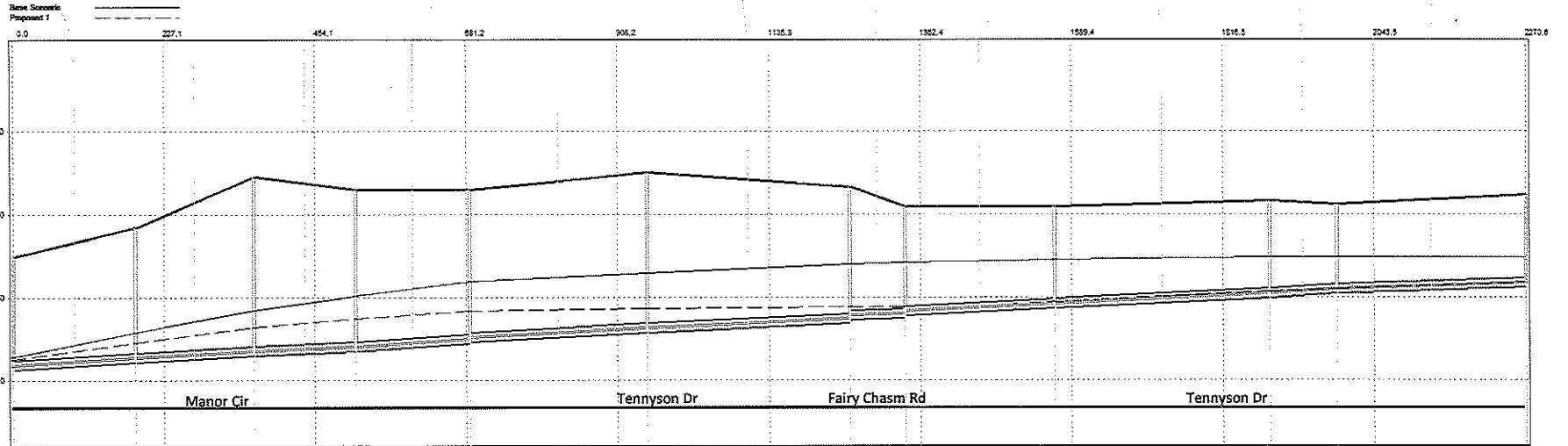
	094	094	100	100	101	101	102	102	103	103	110	110	111	111	112	112	113	113	114	114	115	115	116	116	117	117
Scenario	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1
Storm	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	H1Q 3hr 3.6	
Surcharge at	0.000	0.000	2.626	1.437	0.000	0.000	5.689	2.930	6.207	2.666	6.289	1.961	0.545	0.000	5.331	0.000	4.769	0.000	3.975	0.000	2.643	0.000	2.362	0.000	1.539	0.000
Freeboard	12.130	12.470	12.700	13.690	16.040	18.070	12.810	15.380	11.020	14.360	12.000	16.320	9.210	14.400	6.630	12.040	3.350	8.430	3.590	8.010	5.050	8.230	5.040	7.910	7.540	9.520

Proposed Option 1
View on N Bayside Drive

Link Characteristics

	100_094		101		102_101		103_102		110_109		111_110		112_111		120_112		121_120		122_121		123_122	
Scenario	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1
Storm	H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in	
Conduit Slope	0.500		0.450		0.330		0.490		0.440		0.380		0.257		0.390		0.400		0.410		0.300	
Length	184.100		178.430		153.050		170.520		266.800		304.500		81.850		224.500		323.000		100.000		283.850	
Diameter (In)	0.667		0.667		0.667		0.667		0.667		0.667		0.667		0.667		0.667		0.667		0.667	

Conduit 100_094 from 094 to 100 Conduit 101_ from 100 to 101 Conduit 110_103 from 103 to 110 Conduit 111_110 from 110 to 111 Conduit 120_112 from 112 to 120 Conduit 121_120 from 120 to 121 Conduit 122_122 from 122 to 123



	094	094	100	100	101	101	102	102	103	103	110	110	111	111	112	112	120	120	121	121	122	122	123	123
Scenario	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1	Base Scenario	Proposed 1
Storm	H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in		H1Q 3hr 3.69in	
Surcharge at	0.000	0.000	2.626	1.437	0.000	0.000	5.689	2.930	6.207	2.666	6.269	1.961	0.545	0.000	5.531	0.000	4.931	0.000	3.967	0.000	3.550	0.000	2.450	0.000
Freeboard	12.130	12.470	12.700	13.890	16.040	18.070	12.810	15.580	11.020	14.560	12.000	16.320	9.210	14.400	6.630	12.040	6.360	11.430	6.790	10.970	6.310	10.240	7.480	10.600

Proposed Option 1

View on N Tennyson Drive

Rainfall Event August 8th, 2021
3 Hr 3.69 Inch Rainfall
Huff 1 Quarter Distribution
50 Year Event - Proposed Option 1

MH	Scenario	Storm	Surcharge at Max HGL (ft)	Freeboard (ft)	Difference in Freeboard (ft)
70	Base Scenario	H1Q 3hr 3.69in	0	11.37	
70	Proposed 1		0	11.21	-0.16
92	Base Scenario	H1Q 3hr 3.69in	0	15.92	
92	Proposed 1		0	15.95	0.03
93	Base Scenario	H1Q 3hr 3.69in	0	13.47	
93	Proposed 1		0	13.79	0.32
94	Base Scenario	H1Q 3hr 3.69in	0	12.13	
94	Proposed 1		0	12.47	0.34
95	Base Scenario	H1Q 3hr 3.69in	0	11.41	
95	Proposed 1		0	11.45	0.04
96	Base Scenario	H1Q 3hr 3.69in	0	11.57	
96	Proposed 1		0	11.61	0.04
97	Base Scenario	H1Q 3hr 3.69in	0	7.84	
97	Proposed 1		0	7.87	0.03
98	Base Scenario	H1Q 3hr 3.69in	0	8.36	
98	Proposed 1		0	8.38	0.02
99	Base Scenario	H1Q 3hr 3.69in	0	8.29	
99	Proposed 1		0	8.3	0.01
100	Base Scenario	H1Q 3hr 3.69in	2.626	12.7	
100	Proposed 1		1.437	13.89	1.19
101	Base Scenario	H1Q 3hr 3.69in	0	16.04	
101	Proposed 1		0	18.07	2.03
102	Base Scenario	H1Q 3hr 3.69in	5.689	12.81	
102	Proposed 1		2.93	15.58	2.77
103	Base Scenario	H1Q 3hr 3.69in	6.207	11.02	
103	Proposed 1		2.666	14.56	3.54
104	Base Scenario	H1Q 3hr 3.69in	5.574	5.07	
104	Proposed 1		2.173	8.47	3.4
105	Base Scenario	H1Q 3hr 3.69in	3.343	8.14	
105	Proposed 1		0.073	11.41	3.27
106	Base Scenario	H1Q 3hr 3.69in	3.703	6.98	
106	Proposed 1		0.473	10.21	3.23
107	Base Scenario	H1Q 3hr 3.69in	2.977	7.83	
107	Proposed 1		0	11.03	3.2
108	Base Scenario	H1Q 3hr 3.69in	2.167	5.7	
108	Proposed 1		0	8.24	2.54
109	Base Scenario	H1Q 3hr 3.69in	1.939	5.82	
109	Proposed 1		0	8.3	2.48
110	Base Scenario	H1Q 3hr 3.69in	6.289	12	
110	Proposed 1		1.961	16.32	4.32

Rainfall Event August 8th, 2021
3 Hr 3.69 Inch Rainfall
Huff 1 Quarter Distribution
50 Year Event - Proposed Option 1

MH	Scenario	Storm	Surcharge at Max HGL (ft)	Freeboard (ft)	Difference in Freeboard (ft)
111	Base Scenario	H1Q 3hr 3.69in	0.545	9.21	
111	Proposed 1		0	14.4	5.19
112	Base Scenario	H1Q 3hr 3.69in	5.531	6.63	
112	Proposed 1		0	12.04	5.41
113	Base Scenario	H1Q 3hr 3.69in	4.788	3.35	
113	Proposed 1		0	8.43	5.08
114	Base Scenario	H1Q 3hr 3.69in	3.975	3.59	
114	Proposed 1		0	8.01	4.42
115	Base Scenario	H1Q 3hr 3.69in	2.643	5.05	
115	Proposed 1		0	8.23	3.18
116	Base Scenario	H1Q 3hr 3.69in	2.362	5.04	
116	Proposed 1		0	7.91	2.87
117	Base Scenario	H1Q 3hr 3.69in	1.539	7.54	
117	Proposed 1		0	9.52	1.98
118	Base Scenario	H1Q 3hr 3.69in	0.57	7.53	
118	Proposed 1		0	8.63	1.1
119	Base Scenario	H1Q 3hr 3.69in	0	10.54	
119	Proposed 1		0	10.55	0.01
120	Base Scenario	H1Q 3hr 3.69in	4.931	6.36	
120	Proposed 1		0	11.43	5.07
121	Base Scenario	H1Q 3hr 3.69in	3.967	6.79	
121	Proposed 1		0	10.97	4.18
122	Base Scenario	H1Q 3hr 3.69in	3.55	6.31	
122	Proposed 1		0	10.24	3.93
123	Base Scenario	H1Q 3hr 3.69in	2.45	7.48	
123	Proposed 1		0	10.6	3.12
124	Base Scenario	H1Q 3hr 3.69in	1.182	9.11	
124	Proposed 1		0	10.82	1.71
125	Base Scenario	H1Q 3hr 3.69in	1.541	7.87	
125	Proposed 1		0	9.94	2.07
149	Base Scenario	H1Q 3hr 3.69in	0	10.33	
149	Proposed 1		0	10.35	0.02
150	Base Scenario	H1Q 3hr 3.69in	0	8.81	
150	Proposed 1		0	8.82	0.01
151	Base Scenario	H1Q 3hr 3.69in	0	13.83	
151	Proposed 1		0	13.87	0.04
166	Base Scenario	H1Q 3hr 3.69in	0	12.95	
166	Proposed 1		0	12.81	-0.14
175	Base Scenario	H1Q 3hr 3.69in	0	8.7	
175	Proposed 1		0	8.72	0.02
176	Base Scenario	H1Q 3hr 3.69in	0.156	10.14	
176	Proposed 1		0	10.85	0.71

Rainfall Event August 8th, 2021
3 Hr 3.69 Inch Rainfall
Huff 1 Quarter Distribution
50 Year Event - Proposed Option 2

MH	Scenario	Storm	Surcharge at Max HGL (ft)	Freeboard (ft)	Difference in Freeboard (ft)
70	Base Scenario	H1Q 3hr 3.69in	0	11.37	
70	Proposed 1		0	11.37	0
92	Base Scenario	H1Q 3hr 3.69in	0	15.92	
92	Proposed 1		0	15.87	-0.05
93	Base Scenario	H1Q 3hr 3.69in	0	13.47	
93	Proposed 1		0	12.73	-0.74
94	Base Scenario	H1Q 3hr 3.69in	0	12.13	
94	Proposed 1		0	11.37	-0.76
95	Base Scenario	H1Q 3hr 3.69in	0	11.41	
95	Proposed 1		0	11.41	0
96	Base Scenario	H1Q 3hr 3.69in	0	11.57	
96	Proposed 1		0	11.57	0
97	Base Scenario	H1Q 3hr 3.69in	0	7.84	
97	Proposed 1		0	7.84	0
98	Base Scenario	H1Q 3hr 3.69in	0	8.36	
98	Proposed 1		0	8.36	0
99	Base Scenario	H1Q 3hr 3.69in	0	8.29	
99	Proposed 1		0	8.29	0
100	Base Scenario	H1Q 3hr 3.69in	2.626	12.7	
100	Proposed 1		1.738	13.42	0.72
101	Base Scenario	H1Q 3hr 3.69in	0	16.04	
101	Proposed 1		0	18.1	2.06
102	Base Scenario	H1Q 3hr 3.69in	5.689	12.81	
102	Proposed 1		2.584	15.76	2.95
103	Base Scenario	H1Q 3hr 3.69in	6.207	11.02	
103	Proposed 1		2.375	14.85	3.83
104	Base Scenario	H1Q 3hr 3.69in	5.574	5.07	
104	Proposed 1		2.019	8.62	3.55
105	Base Scenario	H1Q 3hr 3.69in	3.343	8.14	
105	Proposed 1		0.03	11.45	3.31
106	Base Scenario	H1Q 3hr 3.69in	3.703	6.98	
106	Proposed 1		0.46	10.22	3.24
107	Base Scenario	H1Q 3hr 3.69in	2.977	7.83	
107	Proposed 1		0	11.02	3.19
108	Base Scenario	H1Q 3hr 3.69in	2.167	5.7	
108	Proposed 1		0	8.23	2.53
109	Base Scenario	H1Q 3hr 3.69in	1.939	5.82	
109	Proposed 1		0	8.29	2.47
110	Base Scenario	H1Q 3hr 3.69in	6.289	12	
110	Proposed 1		3.124	15.16	3.16

Rainfall Event August 8th, 2021
3 Hr 3.69 Inch Rainfall
Huff 1 Quarter Distribution
50 Year Event - Proposed Option 2

MH	Scenario	Storm	Surcharge at Max HGL (ft)	Freeboard (ft)	Difference in Freeboard (ft)
111	Base Scenario	H1Q 3hr 3.69in	0.545	9.21	
111	Proposed 1		0	11.69	2.48
112	Base Scenario	H1Q 3hr 3.69in	5.531	6.63	
112	Proposed 1		3.201	8.96	2.33
113	Base Scenario	H1Q 3hr 3.69in	4.788	3.35	
113	Proposed 1		2.521	5.61	2.26
114	Base Scenario	H1Q 3hr 3.69in	3.975	3.59	
114	Proposed 1		1.744	5.82	2.23
115	Base Scenario	H1Q 3hr 3.69in	2.643	5.05	
115	Proposed 1		0.448	7.25	2.2
116	Base Scenario	H1Q 3hr 3.69in	2.362	5.04	
116	Proposed 1		0.175	7.23	2.19
117	Base Scenario	H1Q 3hr 3.69in	1.539	7.54	
117	Proposed 1		0	9.49	1.95
118	Base Scenario	H1Q 3hr 3.69in	0.57	7.53	
118	Proposed 1		0	8.61	1.08
119	Base Scenario	H1Q 3hr 3.69in	0	10.54	
119	Proposed 1		0	10.54	0
120	Base Scenario	H1Q 3hr 3.69in	4.931	6.36	
120	Proposed 1		2.717	8.58	2.22
121	Base Scenario	H1Q 3hr 3.69in	3.967	6.79	
121	Proposed 1		1.882	8.87	2.08
122	Base Scenario	H1Q 3hr 3.69in	3.55	6.31	
122	Proposed 1		1.476	8.39	2.08
123	Base Scenario	H1Q 3hr 3.69in	2.45	7.48	
123	Proposed 1		0.395	9.54	2.06
124	Base Scenario	H1Q 3hr 3.69in	1.182	9.11	
124	Proposed 1		0	10.81	1.7
125	Base Scenario	H1Q 3hr 3.69in	1.541	7.87	
125	Proposed 1		0	9.91	2.04
149	Base Scenario	H1Q 3hr 3.69in	0	10.33	
149	Proposed 1		0	10.33	0
150	Base Scenario	H1Q 3hr 3.69in	0	8.81	
150	Proposed 1		0	8.81	0
151	Base Scenario	H1Q 3hr 3.69in	0	13.83	
151	Proposed 1		0.231	13.23	-0.6
166	Base Scenario	H1Q 3hr 3.69in	0	12.95	
166	Proposed 1		0	12.95	0
175	Base Scenario	H1Q 3hr 3.69in	0	8.7	
175	Proposed 1		0	8.7	0
176	Base Scenario	H1Q 3hr 3.69in	0.156	10.14	
176	Proposed 1		0	10.83	0.69

Clark Dietz
Engineering Quality of Life
Clark Dietz
Engineering Quality of Life

Clark Dietz
Engineering Quality of Life

Clark Dietz

Engineering Quality of Life®



May 25, 2022

Mr. Andy Pederson
Village Manager
Village of Bayside
9075 N Regent Rd
Bayside, WI 53217

Re: Northwest Side Sanitary Sewer Capacity Investigation

Dear Andy,

In response to the long-term and on-going sewer capacity issues that our residents living in the 8 block area bound by Brown Deer-Krause-Iroquois-Navajo, Clark Dietz has prepared a work plan to identify sewer capacity restrictions and develop engineered solutions to address these restrictions.

Scope of Work

The investigation will involve creating a computer model of the sewers in the area. Clark Dietz will produce a design memorandum that describes the recommended work, list of anticipated benefits, cost estimate of engineering, construction, and construction inspection, and a potential timeline for the implementation.

Our proposed fee to complete the work described herein is \$11,400. Please sign and return this document to signify your acceptance of this proposal.

Clark Dietz, Inc.

Mustafa Emir, PhD, PE
Executive Vice President

WORK ORDER APPROVAL

Andy Pederson

Village Manager

Title

Date

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

RESOLUTION NO: 22-__

A Resolution Authorizing Milwaukee Metropolitan Sewerage District Jurisdiction of Fish Creek

WHEREAS, Fish Creek is located in the northern part of the Village of Bayside flowing from west to east and discharging to Lake Michigan in Ozaukee County; and

WHEREAS, the watershed of Fish Creek drains both portions of the Village of Bayside, Village of River Hills, and the City of Mequon; and

WHEREAS, MMSD would be in the best position to address flood abatement and water quality concerns on Fish Creek while coordinating on a regional basis with ongoing work in the Milwaukee River, Lake Michigan, and related flood control projects; and

THEREFORE, BE IT RESOLVED, the Village Manager is hereby authorized and directed to petition the Commission of the Milwaukee Metropolitan Sewerage District to take jurisdiction over and proceed with action to abate the water quality and quantity issues along Fish Creek and its tributaries pursuant to Section 13.05 of the Rules of Milwaukee Metropolitan Sewerage District.

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this twenty-third day of June, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel A. Safstrom, Administrative Services
Director



**Application for Appearance before the
Board of Appeals**

Owner's Name Stephen and Barbara Becker
Property Address 9370 N. Lake Drive
Telephone 414-352-3257
Email sbecker@emoryco.com

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

Replace our damaged 7 foot tall rustic wood stockade fence with a new 6 foot tall rustic wood stockade fence with the exact same color and design and in the exact same location footprint. The fence is 292 feet in length and is located on the south side of our property screening traffic along our neighbor's, the Caraway's driveway.

Fee: \$500.00



APPLICATION FOR SPECIAL EXCEPTION TO ZONING CODE REQUIREMENTS

The Board of Appeals, pursuant to Wis. Stats. 62.23(7)(e), and, Section 125-57(e) of the Zoning Ordinance, and after appropriate notice and hearing, may, with regard to any requirement imposed by the Zoning Ordinance, or any other section of the Municipal Code which specifically allows for special exceptions, recommend a special exception to the Village Board for approval. Notice of application for special exception shall be provided to all property owners adjoining or abutting the property proposed for a special exception. Denials of special exceptions shall not be appeal able to the Village Board.

- 1. State the section of the Village of Bayside Municipal Code for which you are requesting a special exception:.

Please see attached page

- 2. Give a brief description of what you want to do and why.

Please see attached page

- 3. State why compliance with Municipal Code is unreasonably burdensome or negatively impacts the use of the property.

Please see attached page

- 4. State how the Special Exception requested, including any proposed restrictions, will be consistent with the existing character of the neighborhood; will not effectively undermine the application or enforcement of the Code to other properties; and will be in harmony with the purpose and intent of the Code.

Please see attached page

Applicant Printed Name	Applicant Signature	Date
Stephen S. Becker	Stephen S. Becker	5/10/2022
BARBARA U. BECKER	Barbara U. Becker	5/10/2022

Application for Special Exception to Zoning Code Requirements

1. Village of Bayside Municipal Code 104-125 (k) – Fence type

Solid fences may be constructed with a total horizontal linear length not to exceed 15 percent of the total linear feet of the perimeter of the property.

2. Brief description of what you want to do and why.

Barbara and I have lived in our house almost 38 years and the fence preceded us by at least 10+ years. Two significant windstorms this year in February and March caused considerable damage to the fence, We would like to replace our seven-foot-tall rustic wood stockade fence with a new six-foot-tall rustic wood stockade fence with the exact same color and design and in the exact same location footprint. The fence is 292 feet in length and is located on the south side of our property screening traffic along our neighbor's, the Caraway's, driveway.

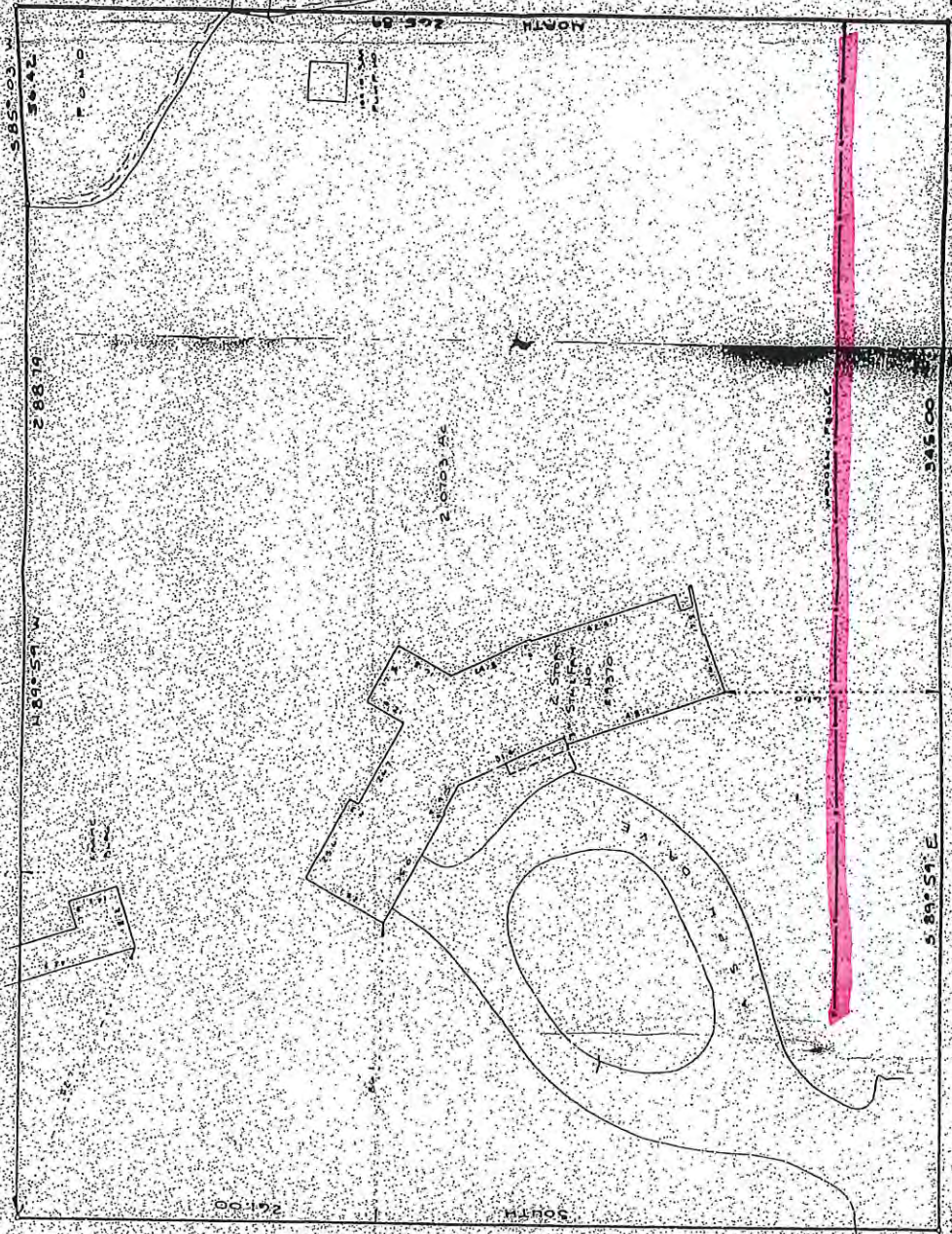
3. State why compliance with the Municipal Code is unreasonably burdensome or negatively impacts the use of the property.

The purpose of the fence is to block car headlights from shining into our bedroom windows and provide some privacy and protection from passing cars and service vehicles on the driveway. The driveway passes very close to the bedroom windows.

4. State how the Special Exception requested, including any proposed restrictions, will be consistent with the existing character of the neighborhood; will not effectively undermine the application or enforcement of the Code to other properties; and will be in harmony with the purpose and intent of the Code.

Our road off Lake Drive ends with four homes on a cul du sac away from the visibility from Lake Drive. The stockade fence runs along the Caraway's driveway further from Lake Drive and is barely visible from the cul du sac. Our three neighbors on the road, Caraway, Katz and Lawton, all have the same stockade fences on their properties. These neighbors have each submitted Letters of Support for our replacing this damaged fence. Granting the Special Exception will be consistent with and maintain the neighborhood character which has been in existence for many years.

Becker 9370



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Project Proposal

Date Summer 2022
 Property Address 9370 N. Lake Drive
 Zoning District Zone A

Proposed Project Details (type of work, size, materials, location, etc.):

Replace damaged wood stockade fence with new fence, the exact same style and footprint of the existing fence. 292 feet in length and 6 feet in height.

The fence is located on the south side of Four house parallel to the Caraway's drive to block car lights from shining into our bedroom windows. Fence will be installed by A-1 Fence who installed the original fence 45 years ago.

<input checked="" type="checkbox"/> ARC Agenda Date: <u>May 2, 2022</u> <input checked="" type="checkbox"/> Parcel Number: <u>018-9992-000</u> <input type="checkbox"/> Color photographs showing project location, elevations, and surround views. <input type="checkbox"/> Two (2) complete digital sets of building plans (including elevations and grading). <input type="checkbox"/> Samples or brochures showing materials, colors, and designs. <input type="checkbox"/> Survey or Milwaukee County Land Information Officer Aerial	<input type="checkbox"/> Accessory Structures/Generators <input type="checkbox"/> Additions/Remodel <input type="checkbox"/> Commercial Signage <input type="checkbox"/> Decks/Patios <input checked="" type="checkbox"/> Fence <input type="checkbox"/> Fire Pits <input type="checkbox"/> Landscaping requiring Impervious Surface/Fill/Excavation Permit <input type="checkbox"/> New Construction <input type="checkbox"/> Play Structures <input type="checkbox"/> Recreational Facilities/Courts <input type="checkbox"/> Roofs <input type="checkbox"/> Solar Panels/Skylights <input type="checkbox"/> Swimming Pools <input type="checkbox"/> Windows/Doors – change exceeds 25% of opening <input type="checkbox"/> Other																																																				
<p>PERMITS:</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left;">Y</th> <th style="text-align: left;">N</th> <th style="text-align: left;">Payment</th> <th></th> </tr> </thead> <tbody> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Building</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Electrical</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Plumbing</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>HVAC</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Fill</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Impervious Surface</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Dumpster</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>ROW/Excavation</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Conditional Use</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Occupancy</td></tr> <tr><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td>Special Exception/Variance</td></tr> <tr><td></td><td><input type="checkbox"/></td><td></td><td>ARC</td></tr> </tbody> </table>		Y	N	Payment		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Building	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Electrical	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Plumbing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	HVAC	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Fill	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Impervious Surface	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Dumpster	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	ROW/Excavation	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Conditional Use	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Occupancy	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Special Exception/Variance		<input type="checkbox"/>		ARC
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A-1 FENCE CO., INC.

740 N. Dekora Woods Boulevard, Saukville WI 53080
 262-251-6766 • FAX 262-268-8024 • www.a1-fence.com

Proposal No. _____

Date: 3-2-22

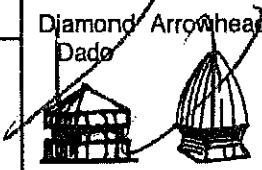
We propose to provide all necessary materials and labor to construct a fence according to the sketch, specifications and guarantee presented below, on the purchaser's property located at.

Address: 9370 N Lake Dr

Name: Steve + Barb Becker

City: Bayside

Telephone: 4) 254-0372

Fence Height <u>6'</u>	Gate Style A) Arch up B) Arch Down C) Straight	Post Style <u>Painted</u> Diamond Arrowhead Dado
Post Size <u>Round</u>	Gate Post Size	

RESPONSIBILITY OF THE CUSTOMER

1. Obtain permits.
2. Provide a survey of the property.
3. Provide a place for the dirt from post holes dug.
4. If there is an existing fence to be taken down, the CUSTOMER must make arrangements for its disposal.
5. 10% deposit with signature. Non refundable after 3 days.
6. Full payment is due upon completion of work.

CUSTOMER'S RIGHT TO CANCEL

You may cancel this agreement in person or in writing, by notifying the seller by 5 PM of the third business day after you signed this proposal. And, if you wish, you may write "I hereby cancel" across the face of this page as written notice.

GUARANTEE

Seller agrees to correct any defect in workmanship or materials at no cost to the buyer for the following period of time:

Installed Fencing: 5 yr

Installed Gate: _____

UNDERGROUND CABLES:

Telephone _____ Electric

A-1 Fence Co. assumes no responsibility for damage to any buried electric or plumbing service not installed by a public utility.

Salesman: BA

"The sting of poor quality outlives the joy of low price."

A-1 Fence Co is not liable for disturbance or necessary changes of landscaping, nor are they liable for damage to existing surfaces such as concrete, brick, etc. due to installation or work performed. Checking of post are not warranted as that is the nature of the wood. Painting any part of the fence will void warranty.

PURCHASER AGREES TO PAY BALANCE DUE UPON COMPLETION OF WORK

Style of Fence <u>Cedar Rustic Stockade</u>
--

Accepted by: _____

Date signed: _____

Total footage: 292'

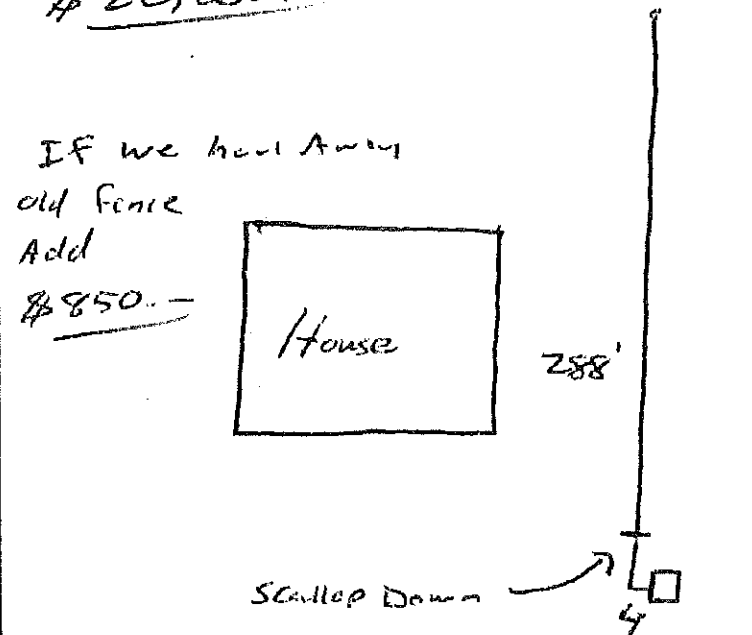
TOTAL PRICE: \$20,000.-

Credit Card Payment will be subject to a 2.5% surcharge.

SKETCH

292' - 6" H: FL
Rustic Stockade
\$20,000.-

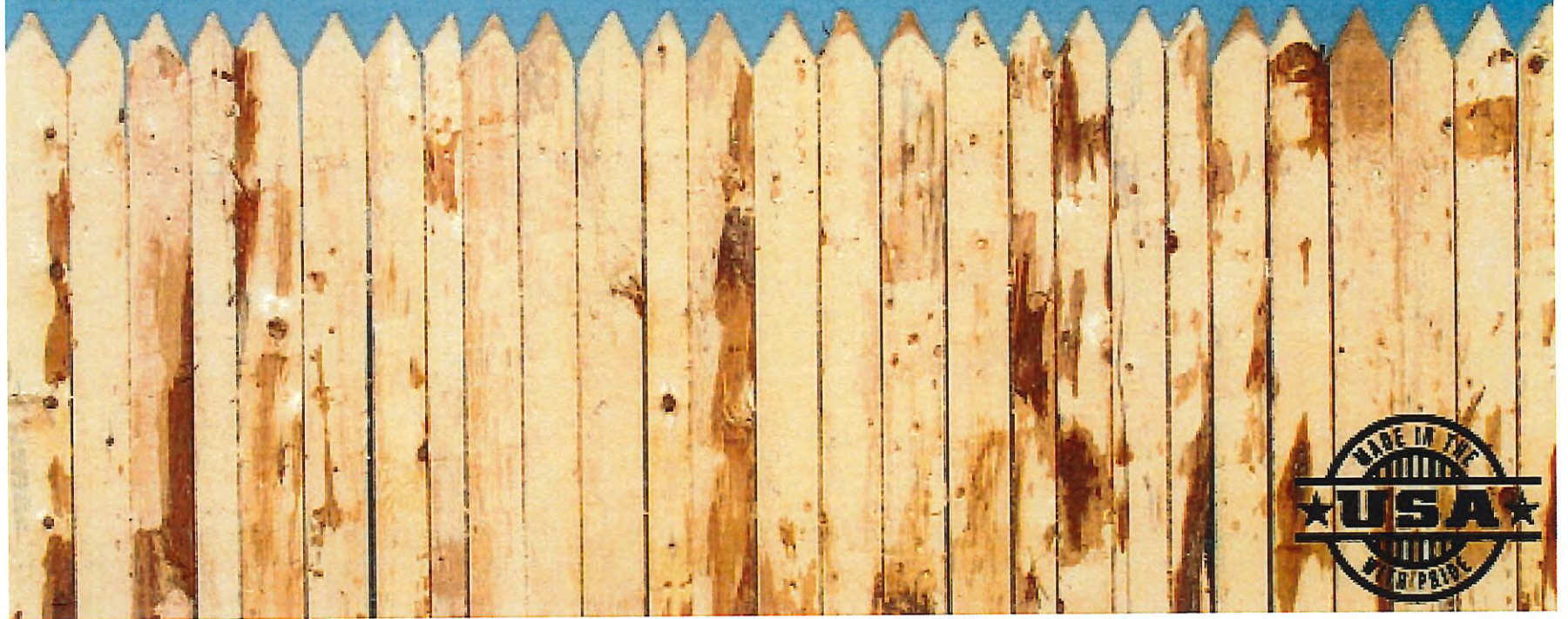
IF we haul away
 old fence
 Add
\$850.-



288'

Installation Notes

Rustic Stockade





Rustic stockade fence – 9370 N. Lake Drive, ~ 2015




JAMES T. and ROBERTA L. CARAWAY
9364 North Lake Drive
Milwaukee, WI 53217
(414) 352-3090


April 12, 2022

TO: VILLAGE OF BAYSIDE

RE: Becker Wooden 6 Foot Rustic Stockade Fence Replacement Approval:

We have discussed the proposed plan for the Becker replacement of their existing wooden Rustic Stockade Fence running along the south side of their property in the same location as it presently exists. We understand that the replacement fence will be essentially the same design as the current fence, except that it will be 6' high. The posts and support structure will remain on the Becker side. As such, we support, with no issues, concerns, or reservations, the location, proportions and design of the proposed fence at 9370 N. Lake Drive in Bayside, WI.


James T. Caraway


Roberta L. Caraway

Daniel Katz
9348 North Lake Drive
Milwaukee, WI 53217

April 13, 2022

TO: VILLAGE OF BAYSIDE

RE: Becker 6 Foot Wooden Rustic Stockade Fence Replacement Approval:

My neighbor, Steve Becker, has discussed the proposed plan to replace the existing wooden Rustic Stockade Fence running along the south side of his property in the same location as it presently exists. I understand that the replacement fence will be essentially the same design as the current fence, except that it will be 6' high. The posts and support structure will remain on the Becker side. As such, I support, with no issues, concerns, or reservations, the location, proportions and design of the proposed fence at 9370 N. Lake Drive in Bayside, WI.



Daniel Katz

Daniel and Alice Lawton
9356 North Lake Drive
Milwaukee, WI 53217
(262) 302-9039

April 18, 2022

TO: VILLAGE OF BAYSIDE

RE: Becker Rustic Wooden Stockade Fence Repair

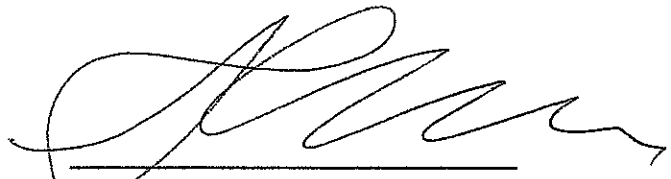
We are neighbors of Steve and Barb Becker and have been in this neighborhood with the Beckers for almost twenty years. We have discussed the Becker's plan for the repair of their existing wooden stockade fence running along the south side of their property. As a repair to the existing fence, the fence will remain in the same location as it presently exists. The Beckers have informed us that the repaired fence will be the same design, configuration and material as the current fence, except that it will be 6' high. The posts and support structure will remain on the Becker side, as is currently the case.

We commend the Beckers for responsibly repairing the fence which was damaged by recent storms and the repair of the existing fence will add to the attractive and well-kept nature of the neighborhood. In fact, to NOT repair the fence would be problematic and unsightly, so we are pleased that the Beckers are proceeding as proposed and we have no issues or reservations regarding the location, proportions and design of the proposed fence repair at 9370 N. Lake Drive in Bayside, WI. The net effect of this repair project will be to retain and preserve the rustic feel and flavor of the neighborhood.

Please contact us with any questions.



Daniel G. Lawton



Alice J. Lawton

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

ORDINANCE NO: 22 _____

**An Ordinance to Amend Section 32-48(10) of the Municipal Code
With Regard to the Unenclosed Placement of Portable Toilet Facilities**

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

Section One: Section 32-48(10) of the Municipal Code is hereby repealed and re-created to read as follows:

(10) Unenclosed placement of no more than one portable toilet facility per property (unless Occupational Safety and Health Administration regulations specify otherwise), provided such facility:

- (a) is subject to an application for a permit to be issued by the Village Manager at a fee set by the Village Board;
- (b) is related to construction or a sewer service outage on the property;
- (c) is properly licensed and maintained;
- (d) is placed on a stable, level surface;
- (e) is free of leaks or discharge;
- (f) is placed no less than fifteen (15) feet from any property line;
- (g) is placed on the property pursuant to a permit with a term of no more than sixty days; and
- (h) is limited to no more than two sixty-day permits per property in a twelve-month period.

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

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

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

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this _____ day of _____, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel Safstrom,
Administrative Services Director/Village Clerk

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

ORDINANCE NO: 22 _____

**An Ordinance to Amend Section 32-48(8) of the Municipal Code
With Regard to the Unenclosed Storage of Refuse and Storage Receptacles**

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

Section One: Section 32-48(8) of the Municipal Code is hereby deleted and re-created to read as follows:

(8) The open placement of a refuse or storage receptacle (dumpster, roll-off box, or storage container) exceeding two and one-half cubic yards in size shall require a permit from the village and payment of a fee in such amount as established by the village board from time to time. The open placement of a refuse or storage receptacle exceeding two and one-half cubic yards in size may be permitted for sixty days upon the issuance of a permit by the village manager. The village manager, upon request, may in his or her sole discretion authorize one additional sixty-day extension, upon the application and payment for an additional open refuse or storage receptacle permit.

On single-family residential district properties no more than two refuse or storage receptacle permits may be applicable to any property at any time. No more than two total refuse or storage receptacle permits may be issued in any twelve-month period on any single-family residential district property unless such additional permit is approved by the Architectural Review Committee.

In non-single family residential districts, the village manager, in his or her sole discretion, may approve permits for the placement of up to five refuse or storage receptacles exceeding two and one-half cubic yards on any one property at a time. No more than ten such refuse or storage receptacles shall be allowed on any property in non-single family residential districts in any twelve-month period unless such additional permits are approved by the Architectural Review Committee.

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

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

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

PASSED AND ADOPTED by the Village Board of Trustees of the Village of Bayside this
_____ day of _____, 2022.

VILLAGE OF BAYSIDE

Eido M. Walny, Village President

Rachel Safstrom,
Administrative Services Director/Village Clerk